



ANNUAL BUDGET

Fiscal Year 2021 - 22 City of Leesburg, Florida

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Date: December 10, 2021

- To: Honorable Mayor and City Commission of the City of Leesburg, Florida
- From: Al Minner, City Manager
- Subject: Fiscal Year 21-22 Budget

Introduction

It is my privilege to present you the adopted Fiscal Year 2021–22 Budget (FY 22) 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 22 Budget is compliant with all financial policies set forth by the City Commission. The total operating budget for all funds equals \$176,643,255, which is an increase of 5% over last year's total operating budget. The General Fund budget equals \$28,528,392, representing a 5% increase from FY 21. The current real property tax rate of 4.1086 per \$1,000 of assessed valuation was a decrease from the prior year. This rate is commonly known as the "roll back rate" and not 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;
- > Implements a "roll back" tax rate;
- > Maintains competitive employment compensation benefits;
- > Provides additional funding for increased maintenance operations;
- 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 21, reducing expenditures and establishing goals to reorganize the workforce.

Concerning organizational restructuring, the FY 22 Budget increased by 9 positions over FY 21 bringing the total position count to 502. There was a total of 1 position added to the General Fund, 1 position was added to Police and 1 position to Customer Service, and conversely there was a reduction of 1 position in IT. Due to continued ongoing growth in Leesburg, 5 positions were added to the Utilities, specifically 2 were added to Solid Waste and 3 were added to Electric. Additionally, 3 positions were added to the Building department.

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 \$148,114,863 or 84% of the total adopted budget, while the General Fund, which totals \$28,528,392 million, represents 16%.

General Fund Approach to balancing the Budget

The City of Leesburg is heavily reliant on enterprise fund transfers, local sales tax and state shared revenues to fund basic services. Recognizing this dynamic, the FY 22 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 22 Fire Assessment program remained the same (the program was reviewed and recalibrated in FY 21)
- 2) The City adopted the "roll back" rate of 4.0192 mills per \$1,000, this is the second consecutive year the City has adopted the "roll back" rate
- Over the last seven fiscal years the Electric transfer has been reduced by \$2,156,459 or 42%

Budget Goal

The FY 22 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 increases 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, Wastewater and Electric expansions. Additionally, the City will open the Aquatics Center which was a \$5.5 million dollar project and the Teen Center which was a \$3.2 million dollar project. Both of these major projects were funded without any additional Debt. With these goals accomplished, FY 23 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,

Al Minner City Manager

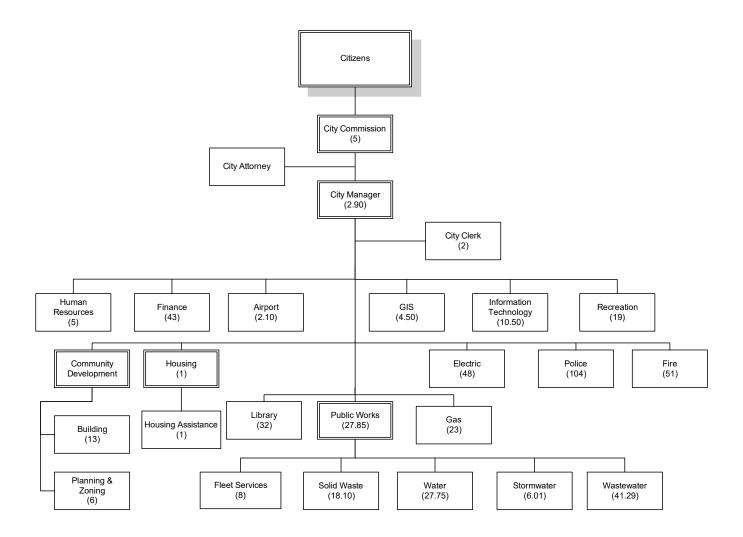
CITY OF LEESBURG **ANNUAL BUDGET** Fiscal Year 2021-22

JOHN CHRISTIAN Mayor Seat 2, District 2

MIKE PEDERSON Mayor-Pro Tem Seat 4, At-Large	H. D. ROBUCK, III Commissioner Seat 5, At-Large	JIMMY BURRY Commissioner Seat 1, District 1	JAY CONNELL Commissioner Seat 3, District 3
AL MINNER City Manager	FRED MORRISON City Attorney McLin & Burnsed	JAMES WILLIAMS Finance Director	BRANDY MCDANIEL Budget Manager
TINO ANTHONY Information Technology Director	MELISSA ARRIAGA Director of Human Resources	BRAD CHASE Electric Director	LUCY GANGONE Library Director
ROB HICKS Police Chief	DAVID JOHNSON Fire Chief	CLIFF KELSEY Director of Public Works	DAN MILLER Planning & Zoning Director
J. ANDI PURVIS City Clerk	TRAVIS RIMA Recreation Director	JACK ROGERS Gas Director	KEN THOMAS Director of Housing
	LEES EST.	B (I R G 1857	

Fiscal Year 2021 - 22 Annual Budget

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.

<u>Goal #1</u>

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

<u>Goal #2</u>

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

<u>Goal #3</u>

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

<u>Goal #4</u>

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

<u>Goal #5</u>

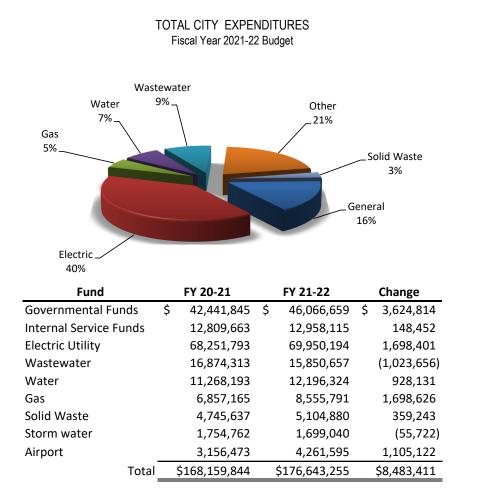
Foster an environment where local governance is collaborative, transparent and fiscally sound.



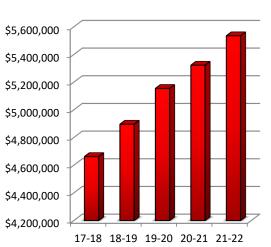
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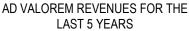
Executive Summary

The City of Leesburg's Fiscal Year 2021-22 combined budget includes revenues and expenditures totaling \$176,643,255. This represents an increase of \$8,483,411 over the previous fiscal year budget of \$168,159,844.



Millage Rate – The millage rate included in this proposed budget is 4.0192 mills or the roll back rate which is less than the prior millage rate of 4.1086 mills.





Executive Summary

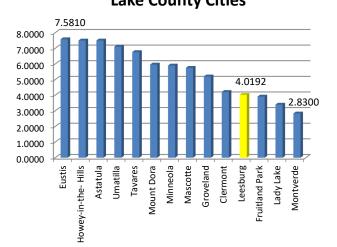
For comparison, the millage rates for all Lake County cities have been included below:



Millage Rate Comparisons All Cities in Lake County

	2012-13	2013-14	<u>2014-15</u>	2015-16	2016-17	<u>2017-18</u>	2018-19	<u>2019-20</u>	2020-21	2020-22
Eustis	6.7158	7.5810	7.5810	7.5810	7.5810	7.5810	7.5810	7.5810	7.5810	7.5810
Howey-in-the- Hills	8.6965	9.6147	9.5177	9.5177	9.2750	9.2750	9.2750	8.9180	7.5000	7.5000
Astatula	6.2500	6.2500	7.5000	7.5000	7.5000	7.5000	7.5000	7.5000	7.5000	7.5000
Umatilla	8.2480	8.2480	7.2980	7.2980	7.1089	7.1089	7.1089	7.1089	7.1089	7.1089
Tavares	6.4462	6.9064	7.1569	6.6166	7.1000	7.0000	7.1119	6.9500	6.9000	6.7579
Mount Dora	5.6667	5.6667	5.9970	5.9970	5.9970	6.3000	6.3000	6.2000	5.9603	5.9603
Minneola	6.3000	6.3676	6.2500	6.2069	6.1483	6.2795	6.1900	6.1800	6.1000	5.9000
Mascotte	9.6147	9.6147	9.3000	8.8138	8.3289	7.9316	7.6291	7.5500	7.1323	5.7500
Groveland	5.6000	5.4700	5.9900	5.9900	5.6000	5.2000	5.2000	5.2000	5.2000	5.2000
Clermont	3.1420	3.7290	3.7290	4.2061	4.2061	4.2061	4.2061	4.2061	4.2061	4.2061
Leesburg	4.3179	4.3179	4.3179	4.2678	4.2678	4.2678	4.2678	4.2678	4.1086	4.0192
Fruitland Park	4.6442	4.7371	4.7371	4.7371	3.9863	3.9863	3.9134	3.9134	3.9134	3.9134
Lady Lake	3.2808	3.2808	3.7500	3.5510	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

2021-22 Millage Rates for Lake County Cities



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

	Taxable Value TIF Revenue			Other Agency Revenue		
Fund	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22
GLCRA	\$ 144,416,932	\$ 146,340,953	\$ 225,923	\$ 229,869	\$ 323,988	\$ 334,650
CHCRA	105,251,563	115,623,566	170,441	206,256	244,423	300,276
441/27CRA	\$ 456,296,296	\$ 478,361,989	\$ 494,549	\$ 554,173	\$ 709,216	\$ 806,784

Utility Services Tax — Budgeted revenue for the Utility Service Tax totals \$3,980,000, which is an increase of \$185,000 from the prior year's budget.

Communications Service Tax – Based on estimated taxable sales of \$17,951,469, the City expects to realize \$835,000, which is a 5.22% levy on telecommunications services.

Business Tax – This revenue was eliminated in FY 21 or a reduction of approximately \$195,000.

Permit Revenues – Permit revenues increased from \$566,500 to \$990,000, or 75%. These fees have been significantly reduced but building has increased in the area which directly relates to the increase in revenue.

Fire Assessment Fee- The rates will remain the same for FY 21 and the revenue reflects a slight increase from \$1,500,000 to \$1,542,770 in FY 22.

Intergovernmental Revenues – Estimated revenues include: funding from Lake County to operate the Leesburg Library as part of the County Library System of \$262,891, \$200,000 from Lake County for the Sleepy Hollow Grandstands and funding from the Lake Sumter EMS for costs associated with Advanced Life Support (ALS) service provided by the Fire department of \$145,000. Additionally, the budget includes use of the American Rescue Plan funds for a Sports Marketing Plan \$100,000 and Rails to Trails Projects \$350,000.

Charges for Services – Projected revenues in the Electric utility were based on current rates and projected usage. Power supply cost projections, which include St. Lucie and Florida Municipal Power Agency (FMPA), reflect an increase of \$1,858,748, or 5%, 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 \$437,509 or 24%.

Projected revenue for the Water and Wastewater utility funds are based on current rates adjusted for the net change in the GDPIPDI.

The Solid Waste residential revenues remained flat increasing only slightly from \$4,612,213 to \$4,614,620, or less than 1%.

Miscellaneous Revenues – Rental and lease revenues, primarily associated with the operation of the Leesburg International Airport, decreased slightly or by \$37,770 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 2019-20 with budgeted income reflected in 2020-21 and 2021-22.

	Operating Interest	Capital Interest	Total
2018-19	\$ 2,003,432	\$-0-	\$ 2,003,432
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

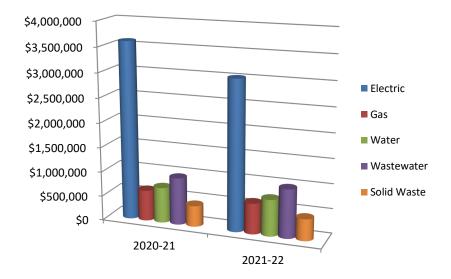
Interfund Transfers – Interfund transfers represent a major source of funding in the General Fund. The amount of transfer is determined by applying the percentage reflected in the table below against charges for services excluding surcharge revenue, gross receipts tax and franchise fees. Interfund transfers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

	20	2020-21)21-22
Fund	Percent	Amount	Percent	Amount
Electric	7.00%	\$ 3,603,405	6.00%	\$ 3,027,198
Gas	10.00%	622,004	10.00%	620,989
Water	8.75%	718,582	8.75%	739,232
Wastewater	8.25%	955,243	8.25%	987,324
Solid Waste	10.00%	426,288	10.00%	438,571
TOTAL	-	\$ 6,325,522	-	\$ 5,813,314

Executive Summary

INTERFUND TRANSFERS TO THE GENERAL FUND

Executive Summary



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. The following table illustrates the required calculations:

	Total Revenues	Cost of Energy	Operating Transfers	Surcharge Transfers	Total	Required Reserves	Projected Reserves
Electric	\$ 69,950,194	(\$39,831,485)	(\$3,027,198)	(\$1,624,943)	\$25,466,568	\$8,372,520	\$16,000,000
Gas	\$ 8,555,791	(\$2,295,535)	(\$620,989)	(\$181,973)	\$4,457,294	\$1,345,634	\$ 3,500,000

Projected Fund Balance

				Projected	Increase/	Projected
Fund	Budget	Percent	Requirement	09/30/21	(Decrease)	09/30/22
General Fund	\$28,528,392	20%	\$5,705,678	\$13,500,000	\$-0-	\$12,550,000
Water	12,196,324	25%	3,049,081	6,650,000	500,000	7,150,000
Wastewater	15,850,657	25%	3,962,664	17,850,000	1,364.857	19,214,857
Solid Waste	\$5,104,880	25%	\$ 1,276,220	\$ 2,300,000	\$(462,788)	\$1,837,212

Positions – Budgeted positions include both full and some part time positions. The total position count increased by 9 positions or to 502 over the previous fiscal year position count of 493. There was 1 position added in the General Fund and 8 positions 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 2021-22 increased \$1,153,360 from \$24,463,209 in fiscal year 2020-21 to \$25,616,569. Other salaries increased by \$140,690 from \$2,129,088 to \$2,269,778. Fringe benefit costs are projected to increase \$664,562 from \$11,258,450 to \$11,923,012. Items included in the current fringe benefits package are:

- The fiscal year 2021-22 budget includes increases in salaries. Specific positions were evaluated and adjusted for marketability and retention. The majority of the employees received a 3% increase.
- The City contributes to the frozen general employees retirement plan and the defined contribution 401a plan a total of 14.82% and 5% of wages, respectively. The defined contribution plan remained unchanged at 5% in the Fiscal Year 2021-22 budget. City contributions for the municipal police and firemen's plans total 11.03% and 31.73% 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 2021-22 budget includes increases on 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 \$100,000 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 \$6,498,980, or 6.8%. Significant changes include:

Energy and Gas Costs for the Electric and Gas utilities increased a combined \$2,296,257 with Electric being \$1,858,748 of the total increase and Gas being the remaining increase of \$437,509.

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 \$1,342,374 to \$1,390,131, or an increase of \$47,757 or 3.56%. 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, decreased slightly or by \$39,936, or 3.79%.

Executive Summary

Executive Summary

Additionally, the fleet overhead charge to the departments, which totals \$307,125, increased slightly from the prior year budget of \$298,584. 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.

Utilities across all funds are projected to increase slightly from \$3,168,975 to \$3,232,248, an increase of \$63,273, or 2%.

The General Fund cost allocations increased \$319,284, or 5% to the utility funds. The allocation percentages remained relatively unchanged from the prior year.

Other significant items to note: Contract services increased by \$367,352. Overall maintenance, which is spread among the various maintenance categories, has increased by \$402,556, and training expenses increased by \$21,205.

Additionally, the budget also includes depreciation expense of \$8,565,254, which is an increase of \$504,657 over the \$8,060,607 budgeted for fiscal year 2020-21.

As a final note, the Communications Utility was sold to Summit Broadband in January of 2018.

Capital Projects – The 2021-22 budget includes capital projects from the proposed 5-year Capital Improvement Plan. There has been an increase in capital projects of \$892,440 from the fiscal year 2020-21 budget of \$15,441,969, or less than 5.8%.

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

Fund	Amount
Electric	\$5,599,200
Airport	3,450,720
Water	2,030,000
Wastewater	1,755,000
Capital Projects	1,575,000
Fleet	1,589,650
Gas	861,259
Stormwater	470,000
Solid Waste	250,000
General	248,200
Total	\$ 17,829,029

Local government infrastructure sales surtax represents a significant source of revenue to fund capital improvement needs of general government activities. The FY 22 budget includes \$1,660,374 of funding for capital improvement. Revenues from this source, which was renewed in 2015 and are available until December 2032, are projected to total \$2,298,165.

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:

Executive Summary

Fund	T	Final Payment	2020-21	2021-22
	Туре	rayment	2020-21	2021-22
<u>Electric:</u>	2007 Bondo	2038	¢000 795	¢ 022 620
	2007 Bonds		\$929,785	\$ 932,630
	2016 Note	2032 2037	600,053	600,384
	2016 Bonds		1,120,300	1,117,850
	2020 Note	2036	1,181,063	779,548
Capital Improvement:			3,831,201	3,430,412
	2009 Promissory Note	2030	477,168	477,386
	2009 Fromissory Note 2013 Bonds	2035	1,010,263	1,008,538
	2018 Capital Lease	2033	34,984	34,983
	2018 Capital Lease	2027	90,119	87,298
	2010 Capital Lease	2026	-0-	138,165
	2021 Capital Lease	2020	1,612,534	1,746,370
CRA's:			1,012,004	1,740,370
GLCRA	2015 Note	2026	100,330	100,870
CHCRA	2016 Bonds	2020	96,018	96,018
Hwy 441/27 CRA	2016 Note	2036	498,993	890,553
11wy 44 1/27 CIXA	2010 1000	2030	695.341	1,087,441
Water:			095,541	1,007,441
<u>Water.</u>	2007/ 2013 Bonds	2035/2038	472,452	473,411
	2010 Revenue Note	2026	378,305	375,101
	2016 Bonds	2037	741,772	741,966
	2010 201140		1,592,529	1,590,478
Wastewater:			.,,	.,,
	2007/ 2013 Bonds	2035/2038	736,568	737,537
	2010 Revenue Note	2026	454,828	450,977
	2016 Bonds	2037	272,418	272,489
	2020 Note	2036	1,140,000	1,124,955
			2,605,814	2,585,958
<u>Gas</u>	2007/ 2013 Bonds	2035/2038	227,132	227,592
	2016 Bonds	2037	129,462	129,495
			356,594	357,087
TOTAL			\$ 10,694,013	\$ 10,797,746

Budget Review Calendar - The City Commission Budget Workshops were held July 6th, 8th and 13th at the Venetian Center. The Commission Budget workshops were here dury of , o fiscal year 2021-22 at the July 12th regular Commission meeting. The first public hearing to consider adoption of the budget was held September 16th The public hearing to consider final adoption of the budget was held Monday, September 27th 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 June 11, 2021 the GFOA awarded the City of Leesburg the Distinguished Budget Presentation Award for the fiscal year 2020-21 budget which is the 23rd consecutive year (1999-2021). 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, 2020

Christopher P. Monill

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, 2020. 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-two consecutive years (fiscal years 1999-2021). 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.

LOCATION

Community Profile

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 43.00 square miles and has a population exceeding 24,000. 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

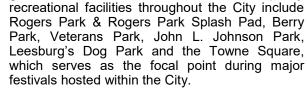
The City of Leesburg is known for its scenic beauty, relaxed lifestyle, recreational facilities, temperate climate, extensive waterways and affordable housing. Waterfront living is a way of life with 1,400 beautiful lakes located in Lake County.

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 a 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 will be added near the Venetian Cove Marina.

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 is nearing completion with an estimated Winter 2021 completion. The new facility will consist of a 25 yard competition pool, a beach entry pool, kids play area, two story slide, and basketball/volleyball area. The new facility will also include a bath house, guard house and concession stand. Other quality



In 2018, the City opened the Leesburg Resource Center. This newly constructed 7,500 square foot building offers a variety of services and resources to help individuals and families become more selfsufficient. 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 242,700 for the year and library programs were attended by over 16,600 people.

Leesburg International Airport is an approximately 850-acre controlled-access, general aviation airport that caters primarily to recreational and corporate aircraft with 65,000 takeoffs and landings a year. There are 115 fixed-wing, 27 helicopters and 7 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

Many social and cultural events are normally held in Leesburg throughout the year, attracting tens of thousands of people to the area. As a result of COVID-19 events are being evaluated and adjusted as necessary.

The usual events include: Mardi Gras, Bikefest, 4th of July celebration, the Dr. Martin Luther King, Jr. Celebration, Beast Feast, Chili Cook Off, the Leesburg Christmas House, Juneteenth Celebration, Fine Arts Festival, Leesburg Lightning Summer baseball league and the Main Street Christmas Parade.

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 24,000 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	1,525	Hospital
Lake County School District	737	Education Institution
Publix (3 stores)	521	Grocery Stores
City of Leesburg	502	City Governmental Services
LifeStream Behavioral Center	407	Mental Health Service Provider
Wal-Mart	360	Retail Store
First Baptist Church of Leesburg	327	Church Ministry Services
Lake Port Properties	298	Retirement Community
Leware Construction	185	Construction
Cutrale Citrus Juices USA Inc.	165	Citrus Processing
Lake Sumter Community College	165	Higher Education Institution
Lowe's	154	Retail Store

The labor market in Central Florida continues to recover from the effects of the COVID-19 pandemic. Central Florida's unemployment rate dropped to 4.9% in September 2021, down from 11.0% which was reported a year ago. Lake County's unemployment rate of 4.3% in September 2021 was lower than the State of Florida's jobless rate of 4.9%. Conversely, Florida's rate of 4.9% remained slightly higher than the United State's figure of 4.8% according to the Florida Department of Economic Opportunity. Filling jobs still remains a problem in healthcare, retail and food service which offer lower wages. Following a second summer wave of COVID-19 key indicators suggest economic activity will continue to rebound.

Construction activity in the industrial sector continues to ramp up. Throughout the Central Florida industrial market, over 1.5 million square feet remained under construction, much of which has been preleased, at the end of the quarter. The retail sector continues to recover after some negative impacts from the pandemic. The overall vacancy rate dropped to a pre -pandemic level of 5.4%, down from last year's rate of 6.1%. Although many businesses were affected by the national shutdown, the market seems to have bounced back. The market is showing signs of confidence in the long-term outlook. However, increased pricing, along with staffing shortages, supply chain issues are still major hurdles to tackle.

Tourism continues to grow due to events like Leesburg Bikefest and annual sports events such as Bassmasters, Florida BASS nation and FLW Fishing. Additionally, the City recently added the Northern Lights Softball and the Spring Games 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 (September 2021)	4.3%
State unemployment rate (September 2021)	4.9%
Median age (Lake County)	47
Average median household income (Leesburg)	\$37,092
Median home value (Leesburg)	\$161,399

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 2017, the City sold approximately 1,127 acres near the Florida Turnpike and County Road 470 to The Villages. Approximately 3,000 retirement homes are to be built on this property, with construction starting in the Summer 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.

Community Profile



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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, Risk Management 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.

Government Structure

Government Structure

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.

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

<u>Wastewater Utility Fund</u> - accounts for costs to provide wastewater and sanitary sewer services.

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

<u>Stormwater Fund</u> – accounts for revenues and expenditures related to stormwater management.

<u>Airport Fund</u> – 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:

<u>Community Redevelopment Funds</u> – 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.

<u>Police Forfeiture Fund</u> accounts for funds associated with Municipal and Federal Seizures.

<u>Police Education Receipts Fund</u>– accounts for funds created by Criminal Justice Education Funding.

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

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

<u>Police Impact Fees Fund</u>– 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.

<u>Fire Impact Fees Fund</u>- 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.

<u>Recreation Impact Fees Fund</u>– 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.

<u>Housing Assistance Fund</u> 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:

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

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

<u>Risk Management Fund</u> - accounts for the costs of liability, property/casualty, auto, public official and employment practices insurance.

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:

<u>Police Pension Trust Fund</u> - 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.

<u>Firemen's Pension Trust Fund</u> - 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.

<u>General Employees Pension Trust Fund</u> – 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.

Government Structure

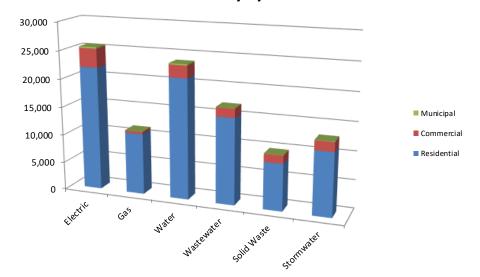
Government Structure

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, 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 24,539 and 43.00 respectively:

		Residential	Commercial	Municipal	Total	Area Square
<u>System</u>	Established	<u>Customers</u>	<u>Customers</u>	<u>Customers</u>	<u>Customers</u>	Miles
Electric	1921	22,672	2,947	254	24,203	55.0
Gas	1959	12,164	424	40	12,628	180.0
Water	1928	21,826	2,157	220	23,189	87.5
Wastewater	1931	15,449	1,636	38	17,123	87.5
Solid Waste	1925	8,617	1,418	40	10,075	43
Stormwater	1991	11,463	1,687	54	13,204	38.4

Customers by System





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SHORT TERM

Financial Planning

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 General Fund, Housing Assistance, Police Forfeiture, Police Education Receipts, Police Impact Fees, Fire Impact Fees, Recreation Impact Fees, Building Permits, Electric, Water, Wastewater, Solid Waste, Airport 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 \$312,234 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 constructing a Teen Center, continuing work on the Leesburg Aquatic center (which is expected to open in Winter 2022) 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 is nearing completion on Phase I to expand the Turnpike Wastewater Plant. Additionally, the Electric department is working on two major reconductoring 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 Currently, there is an Electric distribution contactor working on a activities. reconductoring and feeder extension project on CR 468 and the substation team frequently uses contract labor to augment their construction workforce. 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 deploying new S&C Trip Saver devices to help isolate permanent outages to smaller areas without interrupting services to the rest of our customers. These types of changes coupled with out 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 has 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 (NESC) 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 three 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 considerably less than the fees associated with alternative disposal options and

Financial Planning

Financial Planning

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 2021-22 budget adoption process began at the February 8, 2021, 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 5, 2021.

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 2021-22 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 2021-22 capital requests were presented by the departments to the Commission during the budget workshops held in July. Capital requests for fiscal year 2021-22 were adopted on September 27, 2021.

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:

- <u>Goal #1</u> Eliminate blight and stimulate growth by investing in neighborhood redevelopment, while also pursuing new economic opportunities
- <u>Goal #2</u> Lead the industry in providing high quality, low cost, customer driven utility services
- <u>Goal #3</u> Deliver the highest level of professional public safety service that ensures security for Leesburg's residents and businesses
- <u>Goal #4</u> Utilize Leesburg's natural resources and slogan as the "Lakefront City" to enhance recreational and leisure amenities
- <u>Goal #5</u> 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					Х
Administration					Х
Finance	Х	Х			Х
Human Resources					Х
Information Technology					х
Geographic Information Systems					Х
Police			х		
Fire			Х		
Public Works	х			х	х
Community Development	х				х
Housing	х				х
Library				х	х
Recreation & Parks	х			х	
Carver Heights CRA	х				х
Electric		Х			
Gas		Х			
Water		Х			
Wastewater		Х			
Solid Waste		Х			
Airport	х				х
Stormwater	х				

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 2020-21 actual expense to fiscal year 2021-22 adopted budget, the following three items are presented on a different basis:

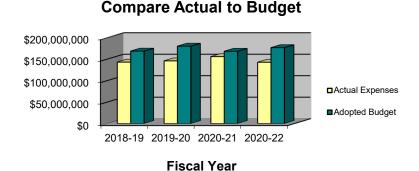
- Capital project expenses: Capital projects in the enterprise funds are budgeted on a cash basis, and the actual expenses are zero because they are recorded as assets on the balance sheet.
- Debt service: Debt service expenses, related to principal payments are budgeted in the fiscal year in which they 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 2020-21	Adopted Budget 2021-22	Average Annual Change
Cash Basis	\$160,793,107	\$176,643,255	9.86
Accrual Basis	\$160,793,107	\$151,583,785	5.73

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

Budget Preparation Process



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

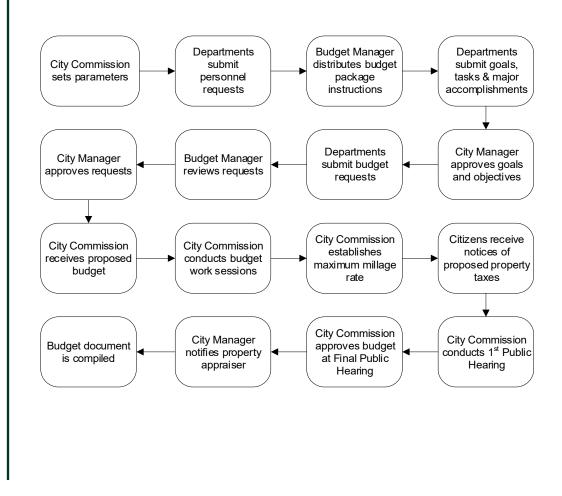
Pursuant to Florida law, two public hearings are required prior to the adoption of a millage rate and budget. At the conclusion of the first Public Hearing held on Thursday, September 16, 2021, the City Commission adopted a resolution to tentatively adopt the millage rate, and another resolution to tentatively adopt the budget. At the first final hearing on September 27, 2021, the City Commission approved a resolution to adopt the final millage rate and a resolution to adopt the 2021-22 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.



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 2021-22

2021 Date, Day	re, Responsible Required Party Activity		Requirement Reference
February 8,		Adopt budget calendar for the fiscal year 2021-22	
Monday	City Commission	budget	
		Deadline for submission to the Budget Manager	
March 31,		of Utility Revenue Projections for fiscal year 2021-	
Wednesday	Department Directors	22	
April 5, Monday	Department Directors	Deadline for submission to the Budget Manager of budget requests for fiscal year 2021-22	
Monday	Department Directors		
		Meet with governmental fund departments to	
April 26-May 21,		discuss fiscal year 2021-22 budget requests,	
Monday- Friday	City Manager	including goals and tasks	
May 24-June 4,		Meet with Utility funds to discuss fiscal year 2021-	
Monday-Friday	City Manager	22 budget requests, including goals and tasks	
		Provide an estimate of 2021 total assessed values	
On or before June 1,		of nonexempt property for budget planning	Section 200.065 (7),
Tuesday	Property Appraiser	purposes	Florida Statutes
June 14,		Present the draft budget for fiscal year 2021-22	
Monday	Budget Manager	to the City Manager for review and analysis	
			Section 200.065 (2)(a)2,
June 25,		Present the draft budget for fiscal year 2021-22	Florida Statutes, Section
Friday	City Manager	to the City Commission for review and analysis	28, Leesburg City Charter
June 28,		Adopt Preliminary Fire Assessment Resolution for	
Monday	City Commission	fiscal year 2021-22	Statutes
On or before July 1,		Submit 2021 certified taxable values to the City	Florida Statutes, Section 200.065 (1), Florida
Thursday	Property Appraiser	Commission	Statutes
		Conduct budget/capital improvement work	
July 6 & 8, Tuesday & Thursday	City Commission	session regarding the proposed budget for fiscal	
Tuesuay & Thursuay	City Commission	year 2021-22	
July 12,		Establish the maximum millage rate for fiscal year	
Monday	City Commission	2021-22	
		Conduct budget/capital improvement work	
July 13,		session regarding the proposed budget for fiscal	
Tuesday	City Commission	year 2021-22	
		Notify the Property Appraiser of:	
		1. The Proposed millage rate for 2021;	
		2. The rolled back millage rate for 2021;	
		3. The date, time and place of the public hearings	
On or before August 2,		to consider the proposed millage rates and	Section 200.065 (2)(b),
Monday	City Commission	tentative budgets	Florida Statutes

Budget Calendar (Continued)

CITY OF LEESBURG, FLORIDA BUDGET CALENDAR FISCAL YEAR 2021-22

2021 Date,	Responsible	Required	Requirement
Day	Party	Activity	Reference
On or before August 23,	Finance Director/	Advertise public hearing to adopt the Final Fire	Section 197.3632,
Monday	City Clerk	Assessment Resolution for 2021-22	Florida Statutes
		Mail notices of proposed property taxes for 2021	Section 200.065 (2)(b),
On or before August 24,		to each taxpayer listed on the current year	Florida Statutes, Section
Tuesday	Property Appraiser	assessment roll	200.069, Florida Statutes
September 13,		Conduct public hearing to adopt Annual Fire	Section 197.3632,
Monday	City Commission	Assessment Resolution for fiscal year 2021-22	Florida Statutes
September 16,		Establish budgets for Community Redevelopment	
Thursday	CRA Board	Agencies	
			Section 166.241 (3),
		Conduct public hearings to consider adoption of	Florida Statutes,
September 16,		the tentative millage rate for fiscal year 2021-22.	Section 200.065 (2)(c)-(e),
Thursday	City Commission	All hearings <u>must</u> begin after 5:00 P.M.	Florida Statutes
	,		
		Advertise public hearings to consider final	Section 200.065 (2)(d),
		adoption of the budgets, increases in property	Florida Statutes,
		taxes and operating expenditures (if applicable),	Sections 200.065
September 23,	Finance Director/	and adoption of millage rate for fiscal year 2021-	(3),(a),(b) and (h)-(l),
Thursday	City Clerk	22	Florida Statutes
		Conduct public hearings to consider final	Section 166.241 (3),
		adoption of the budget/capital improvement	Florida Statutes,
September 27,		plan, and millage rate for fiscal year 2021-22. All	Section 200.065 (2)(d), (e),
Monday	City Commission	hearings <u>must</u> be after 5:00 P.M.	Florida Statutes
September 28,		Certify to the Property Appraiser the adopted	Section 200.065 (4),
Tuesday	City Commission	millage rate for fiscal year 2021-22.	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

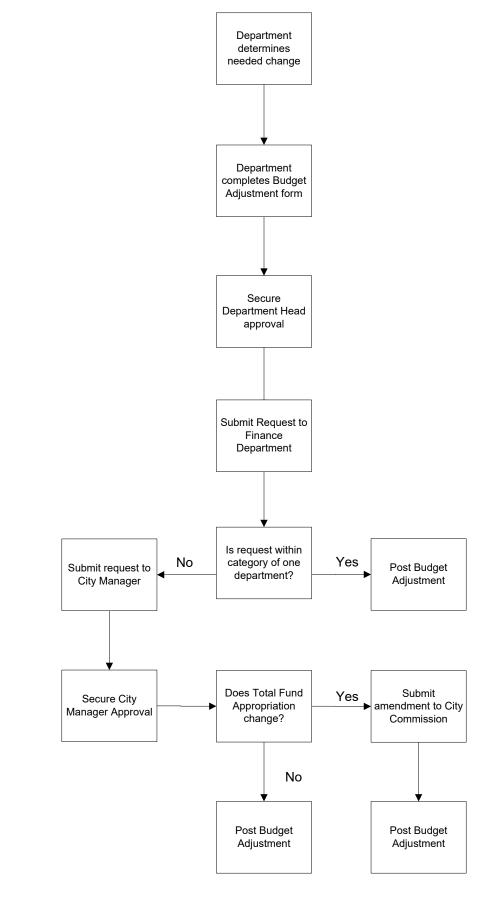
The Finance Department can adjust a line item that is approved within the budget, if money is appropriated to the incorrect classification of accounts established under the State Uniform Chart of Accounts.

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

Significant Policies

Significant Policies

BUDGET ADJUSTMENT PROCESS



Fiscal Year 2021 - 22 Annual Budget

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

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 516-519 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

Significant Policies

Annual Review

A review is required as part of the annual budget adoption process. Based on the fiscal year 2021-22 adopted budget, the minimum level of cash required in the general fund is \$5,705,678 (20% of \$28,528,392). 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:

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
<u>GENERAL FUND</u> Total Adopted Budget	\$26,873,816	\$30,543,123	\$27,189,358	\$28,528,392
Beginning Fund Balance	11,749,735	11,198,492	12,144,461	13,560,778
Ending Fund Balance *	11,198,492	12,537,191	13,560,778	12,604,778
Percentage of Ending Fund Balance to Total Budget Fund Balance Appropriated	41.7% \$0	41.1% \$0	49.9% \$0	44.2% \$956,000

* The ending fund balance for fiscal years 2020-21 and 2021-22 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 2017-18 follows:

Significant Policies

Significant Policies

Fund	Adopted 2020-21	Adopted 2021-22
General	\$ 217,200	\$ 248,200
Building Permits	95,365	-0-
Fleet Services	1,540,900	1,589,650
Stormwater	540,000	470,000
Capital Projects	600,000	1,575,000
Electric	4,372,500	5,599,200
Gas	534,001	861,259
Water	2,275,000	2,030,000
Wastewater	2,992,000	1,755,000
Airport	2,295,000	3,450,720
Solid Waste	-0-	250,000
Police Impact Fees	80,000	-0-
Total	\$ 15,541,966	\$ 17,829,029

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.

Significant Policies



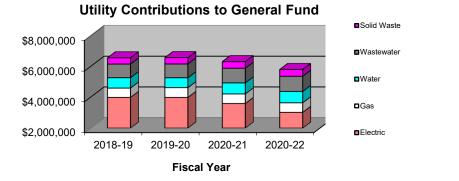
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Budget Summary

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 2021-22 by fund are as follows:

General Fund

There is a \$950,000 appropriation of fund balance in the General Fund. The Interfund transfers from the utilities decreased by \$512,208 from the previous fiscal year.



During the past fiscal year, the City annexed 242 acres. In the past 10 years, the City's boundaries increased by 2,205 acres or from 25,317 to 27,522 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 maintains existing ditch lines, drains, catch basins and retention/ detention ponds to prevent local flooding. The 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 (1) prevent local flooding; (2) improve the quality of water discharged to local lakes; (3) reduce maintenance costs and (4) 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 in the City. Our primary effort this year is to update our Stormwater Master Plan and execute 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

Budget Summary

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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, 2021 will be approximately \$100,000.

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, 2021 will be approximately \$376,626.

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 \$975,000 from \$600,000 to \$1,575,000 in fiscal year 2021-22. The City is working on completing several major projects including the H.O. Dabney Aquatics Center which is under construction and estimated to be completed in the Winter of 2021 and a new Teen Center which is estimated to be completed in early 2022.

The projects included are Road Resurfacing \$100,000 which is funded with Gas Tax, Rails to Trails projects totaling \$375,000 which is funded with a transfer from the General Fund and available Recreation Impact Fees. Additionally, Marina Slips were included for \$250,000 with funding from Discretionary Sales Tax, Sleepy Hollow Grandstands were included for \$400,000 which is funded with a County Grant, available Recreation Impact Fees and Discretionary Sales Tax. Improvements to the Pat Thomas Stadium were included for \$400,000 and funded with Discretionary Sales Tax and a transfer from Solid Waste. With the completion of the H.O. Dabney Aquatics Center, the Dabney Pool is slated to be removed, demolition has been included for \$50,000 and funded with a transfer from the Solid Waste Fund.

Electric

The infrastructure serving The Villages of St. Catherine, as well as, the underground primary upgrades from CR 44 has been completed. Work continues on building the backup feed to St. Catherine, as well as, the reconductoring projects along CR 468. Later in the fiscal year, the construction services contract will be used to construct the reconductoring projects on US 27 from Center Street to South Street. There are two major reconductoring projects slated for FY 2022. One will be reconductoring 1/2 of L67 from the North

Substation on CR 468 to Lewis Road and along Lewis Road to Whitney Road. The second project will be a portion along Whitney from Lewis to SR 44. Additionally, the FDOT has begun talks again related to the widening of Highway 441 from Newell Hill Road to Perkins Street. The plan for FY 22 is to build the necessary underground conduit and pull box infrastructure to allow from the removal of the overhead distribution feeders off of Highway 441 and convert to underground feeders along the neighboring streets. Growth in the service area is booming with the installation of new subdivisions, commercial projects and individual meter sets. The last of four aging substation transformers will be replaced in January of 2022 at the Picciola Substation. Additionally, substation crews will change out the bus tie breaker at the Picciola Substation and various feeder breakers throughout the service territory.

Gas

New customer service installations increased in fiscal year 2020-21 by over 60% with the addition of 355 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. Eight new developments were started in fiscal year 2020-21 and an additional four remain in various stages of developments for fiscal year 2021-22 which this ordinance applies to. This ordinance significantly reduces the Gas utility's capital outlay in future fiscal years.

Department staff began a complete rebuild of the Newell Hill regulator station in fiscal year 2019-20 to utilize more modern, reliable equipment to be completed in fiscal year 2021-22. 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 insure sufficient potable water will be available to customers well into the future. Our strategic priorities are: (1) Maintenance of existing infrastructure; we must take care of what we have; (2) Improve system flexibility, we must interconnect the existing water plants in order to be able to move water supply to where it's needed; (3) Reduction of our per-capita potable water usage; supplies are limited, as we grow each person must use less. We must get better at water conservation and we must expand our use of reclaimed water and alternate water supplies. Our operating budget provides the necessary personnel and funding to meet regulatory requirements and produce high quality water throughout the budget year. The capital program contains projects that support strategic priorities. The budget includes funding for repairs to the treatment and distribution systems to ensure they are operating safely and efficiently. Major efforts include: Design efforts for the utilities relocation to support the widening of US 441 from Perkins Street to Newell Hill Road, Cottonwood Subdivision watermain replacement, Treadway School Road 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 wish to upgrade their existing plumbing fixture or irrigation system.

Budget Summary

Budget Summary

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 is almost complete and Phase II will begin shortly. The capital budget for the next 3-5 years will focus on expanding the Turnpike Facility to meet this demand. 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 8,500 residential households and 1,500 commercial establishments within the City limits. Residential customers receive either a 65 or 90-gallon container for household garbage and either a 35 or 65-gallon container for recyclable materials. Residential garbage is collected twice weekly; recyclables are collected once per week. Commercial service is based on the needs of the customer. During fiscal year 2021, the utility collected 27,610 tons of solid waste. The garbage is transported to the Covanta waste-to-energy incinerator where it is used as fuel to produce electricity. In addition, Solid Waste purchased an Air Curtain Burner in order to reduce disposal costs. The Air Curtain Burner will allow Solid Waste 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 2020-21 budget to the adopted fiscal year 2021-22 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.

Revenue Overview

A balanced budget is presented for each of the City's twenty-seven active funds. Appropriations of fund balance were used for the following funds: General Fund, Housing Assistance, Police Forfeiture, Police Education Receipts, Police Impact Fees, Fire Impact Fees, Recreation Impact Fees, Building Permits, Electric, Water, Wastewater, Solid Waste, Airport 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.

<u>Ad valorem property tax</u> – 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.

<u>Local option infrastructure surtax</u> – 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.

<u>Public Service Tax</u> – 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.

<u>Communications Services Tax</u> – 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

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

<u>Fire Assessement Fee</u> – 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 and the fiscal year 2020-21 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.

<u>Business License Tax</u> – This category, previously labeled licenses and permits, was changed to Business Taxes. Former collections of occupational licenses are now collected as business taxes. The change was made to create distinction between holding a qualified license to perform a specific occupation versus the collection of a business tax. The revenues for this category were projected based on historical data and present economic conditions.

<u>Permits</u> – 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 discussions in order to reduce the rate. 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

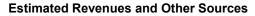
currently in effect with a minimal growth rate based on availability. Projections of interest income are based on estimates of the amount, which is expected to be available for investment, coupled with an expected short-term interest rate. The employee and employer contributions to the pension plans are actuarially determined.

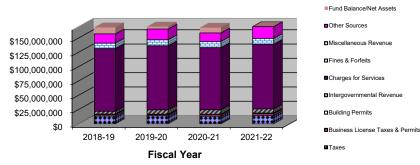
Other Sources – Includes operating transfers and other funding sources for capital purchases. Operating transfers from the enterprise funds are calculated as a percentage (not to exceed 10%) of estimated operating revenues excluding certain fees and taxes.

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:

	2018-19	2019-20	2020-21	2021-22
Taxes	\$ 13,663,523	\$ 13,987,776	\$ 13,275,492	\$ 14,598,690
Business License Taxes & Permits	2,634,474	2,211,699	3,059,772	3,486,977
Building Permits	974,000	850,000	566,500	990,000
Intergovernmental Revenue	4,755,839	7,503,627	7,767,433	7,160,875
Charges for Services	109,469,395	111,983,480	108,620,048	112,901,358
Fines & Forfeits	183,000	208,700	189,000	165,000
Miscellaneous Revenue	9,528,256	10,316,522	10,630,567	10,143,690
Other Sources	16,125,088	18,729,849	14,871,658	22,710,024
Fund Balance/Net Assets	11,262,833	14,265,679	9,179,374	4,486,641
TOTAL SOURCES	\$ 168,596,408	\$ 180,057,332	\$ 168,159,844	\$ 176,643,255

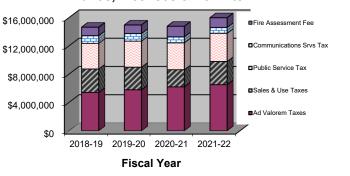




Overall the budget increased by \$8,483,711 or from \$168,159,844 to \$176,643,255.

Taxes, Licenses & Permits

Taxes, Licenses & Permits increased \$1,374,497. The following graph demonstrates the revenue stream from the five major tax categories.



Taxes, Licenses & Permits

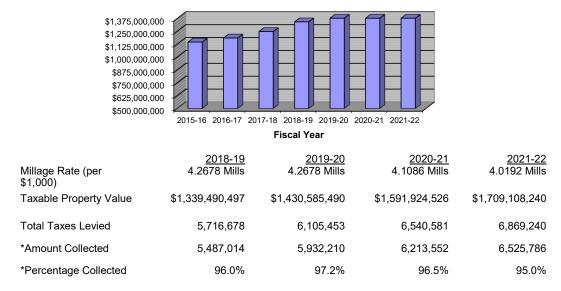
Budget Review

Ad Valorem Taxes

Budget

Review

The current millage rate of 4.0192 ("roll back' rate) is a decrease 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.



Taxable Property Value

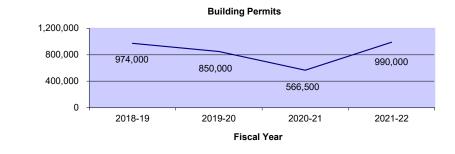
* For fiscal year 2021-22, the amount collected and percentage collected are estimates only, based on a projected collection rate of 95% of the taxable value times the millage rate of 4.0192 mills.

Sales & Use Tax – This tax is generated from sales taxes on the purchase of goods. This category is projected to increase by \$854,647, or 35.2%. The increase is directly attributable to restoring the revenue estimates back to pre-COVID-19 pandemic values.

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 \$185,000 from the prior fiscal year.

Communication Services Tax – The maximum percentage of 5.22% remained the same. Projections from the State estimated sales of \$15,425,070 based on unpredictable revenues from the state this amount was decreased by \$20,154 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 FY 20. The decreased fees are still in place but due to volume the revenue was increased by \$423,500 in FY 22.



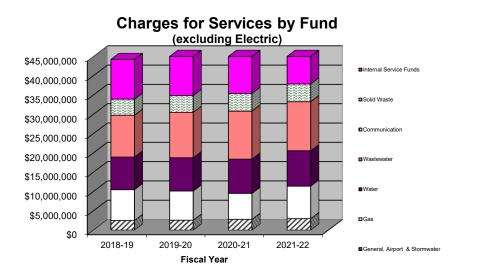
Intergovernmental Revenue

Intergovernmental revenue decreased by \$606,558 or 7.8% from \$7,767,433 to \$7,190,875. The decrease is primarily attributable to Capital Projects and the grants associated with projects.

Charges for Services

Charges for Services increased \$4,281,310 or 3.9% from \$108,620,048 to \$112,901,358 which is directly related to the increase in Power and Gas supply cost projections.

Fiscal year comparisons of charges for services are presented below. Since electric revenues approximate 56% 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 2021-22 budget includes an appropriations of fund balance in the following; General \$950,000, Housing Assistance \$55,098, Police Forfeiture \$5,000, Police Education Receipts \$6,000, Police Impact Fees \$10,500, Fire Impact Fees \$250, Recreation Impact Fees \$181,000, Building Permits \$426,977, Electric \$5,210,600, Water \$2,105,000, Wastewater \$1,830,000, Solid Waste \$462,788, Airport \$321,344 and Fleet Services \$192,050.

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.

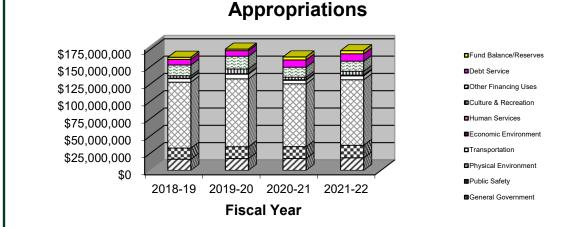
Culture/Recreation – Includes cost of providing and maintaining cultural and recreational facilities and activities for the benefit of citizens and visitors, which are provided by the Library and Recreation departments.

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:

	2018-19	2019-20	2020-21	2021-22
General Government	\$ 21,385,312	\$ 21,967,249	\$ 21,495,538	\$ 21,869,915
Public Safety	16,139,847	17,060,312	17,172,397	18,128,633
Physical Environment	95,161,661	98,142,063	90,747,938	94,649,511
Transportation	5,111,407	6,685,867	5,012,368	5,656,511
Economic Environment	638,104	793,493	828,916	1,091,956
Human Services	6,000	6,600	6,600	6,600
Culture & Recreation	3,506,423	6,765,064	3,723,363	5,564,846
Other Financing Uses	15,526,574	18,381,922	14,358,695	14,553,913
Debt Service	8,120,162	8,105,821	10,548,996	10,652,729
Fund Balance/Reserves	3,000,918	2,148,941	4,265,033	4,468,641
TOTAL APPROPRIATIONS	\$ 168,596,408	\$ 180,057,332	\$ 168,159,844	\$ 176,643,255

SUMMARY OF APPROPRIATIONS BY FUNCTION



The Culture & Recreation category increased of \$1,841,483 which is attributable to increased Capital Projects.

The general government category minimally increased \$374,377 of 1.7%.

Transportation expenditures increased \$644,143 or 13% which is due to a increase in Airport Capital Projects.

The public safety category had the largest increase of \$956,236 or 5.6%. This increase is directly related to increases in the Police and Fire budgets.

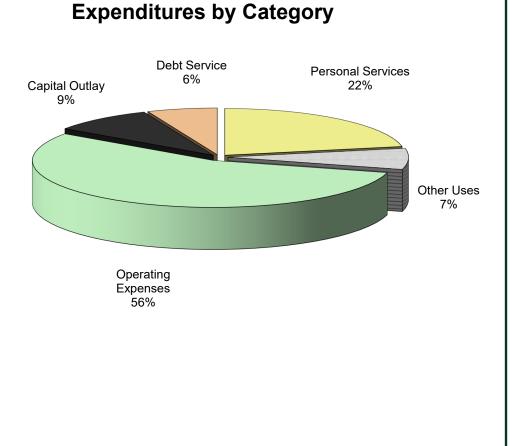
The Debt Service category slightly increased \$103,733. This is directly related to new debt associated with the Police Department Body Camera project.

There was an increase in Economic Environment of \$263,040 or 31.7%. This increase is related the three CRA's.

Physical Environment increased by \$3,901,573 or 4.3% this category has the various Utility fund budgets which includes the budgets for Power and Gas supply costs.

The Fund Balance/Reserves category increased slightly or by \$203,608 or 4.8%.

As presented in the following graph, 56% of the appropriations are related to operating expenses associated with day-to-day services for Leesburg's citizens. Capital outlay and personal services comprise 9% and 22% of the overall budget which can vary from year to year. Other Uses and Debt Service make up the remainder with 7% and 6%. It is important to note that the Grants & Aids category was not presented as it makes up less than 1%.



Budget Review

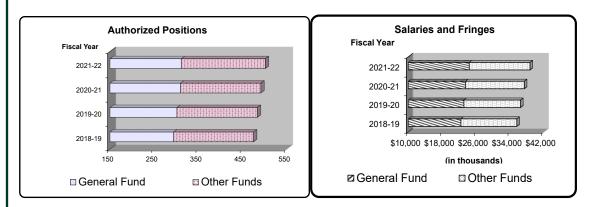
Personal Services

Budget Review

Total personal services costs increased from \$37,850,747 to \$39,809,359, an increase of \$1,958,612 or 5.2%. Components of the increase are reflected below:

<u>2020-21</u> \$26,592,297	<u>2021-22</u> \$27,886,347	<u>% Change</u> 4.87%
<u>11,258,450</u>	<u>11,923,012</u>	<u>5.90%</u>
\$37,850,747	\$39,809,359	5.17%
	\$26,592,297 <u>11,258,450</u>	\$26,592,297 \$27,886,347 11,258,450 11,923,012

Salaries and fringes increased in the general fund from \$23,518,304 to \$24,363,344 reflecting a increase of \$845,040 or 3.6%. All other funds also experienced an increase in appropriations for salaries and fringes totaling \$1,113,572 or 7.8%. The changes are shown graphically as follows:



The fiscal year 2021-22 budget reflects an increase in positions, from 493 positions to 502 which include both full and some part time personnel. Of the additional 9 positions, 1 position was added to the General Fund and the remaining 8 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 \$1,135,409 for fiscal year 2021-22. 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 \$600,339 and \$867,105 respectively are included in this year's budget.

Operating Expenses

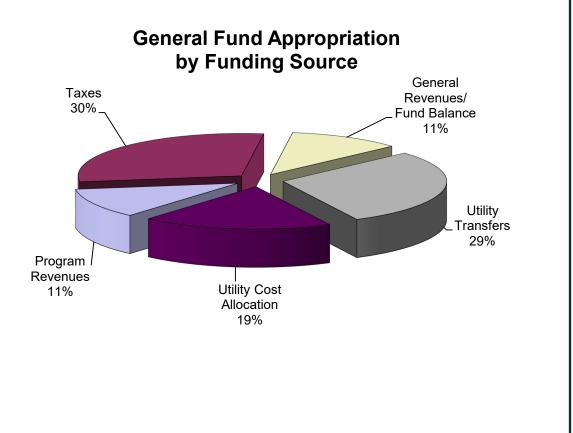
Operating expenses increased \$6,498,980 or 6.8% from \$95,381,432 to \$102,180,412. This is mainly attributable to increases in the cost of power.

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> City Commission	<u>Percentage</u> 75%
Executive:	
Administration	85%
City Clerk	75%
City Attorney	37%
Finance:	
Accounting	85%
Customer Service	98%
Purchasing	73%
Warehouse	90%
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 \$1,339,034. 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 \$319,284. 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:



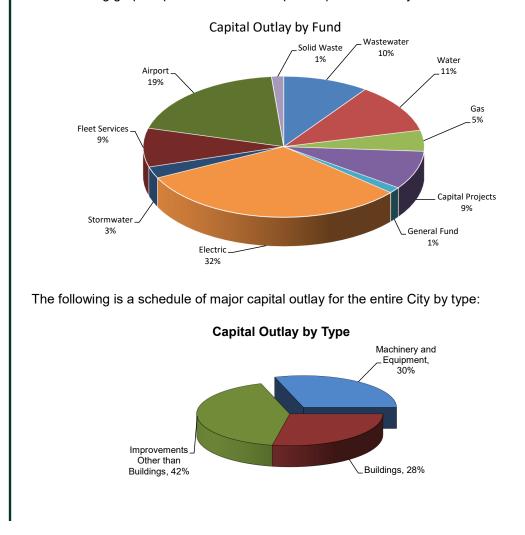
Capital Outlay

Capital projects in all funds increased from \$15,541,966 in fiscal year 2020-21 to \$17,829,029 in fiscal year 2021-22 or an increase of \$2,287,063 or 15%. The major increases were in the Capital Projects Fund which increased by \$975,000 and in the Airport Fund which increased \$1,155,720. See page 46 for fund detail.

New Capital Projects– The City is finishing up the new H.O. Dabney Aquatics Center which is estimated to open in Winer 2021. Additionally, the City is continuing construction on a new Teen Center adjacent to the Gymnasium which is estimated to open in Early 2022. The fiscal year 2021-22 includes funding for several Recreation projects including adding Grandstands at Sleepy Hollow and rehabilitating the Pat Thomas Stadium. The Airport Fund budget includes funding to build hangars including taxiways and parking.

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 of development. Wastewater is completing the expansion of the Turnpike plant and 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.



The following graph represents the total capital improvements by fund:

Category	Amount
Land & Buildings	3,199,100
Improvements other than buildings	4,759,786
Machinery and Equipment	<u>3,377,917</u>
TOTAL	\$ 11,336,803

Debt Service

The Debt Service category increased by \$103,733 from \$10,548,996 in fiscal year 2020-21 to \$10,652,729 in fiscal year 2021-22. The changes are summarized below:

Description	4	<u>Amount</u>		
CRA's	\$	392,100		
Capital Projects		133,836		
Utility bond issues		(422,203)		
TOTAL	\$	103,733		

Other Uses

Other Uses increased slightly or by \$21,581 from \$12,142,796 to \$12,164,377. This budget includes a transfer from the Discretionary Sales Tax Special Revenue Fund of \$1,012,174 to Fleet for vehicle purchases. Additionally, the General Fund is transferring \$1,489,560 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:

Туре	Moody's	S&P	Fitch
Capital	A1	N/A**	AA
Electric	Aa3	А	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

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, 2020, the debt coverage ratio and debt per capita based on the population of 24,539 (BEBR 2021) can be stated as follows:

Туре	Debt Ratio	Debt per Capita	Collateralized by Pledge
Capital Improvement Promissory Note, Series 2009	3.53	\$142.12	Local government half-cent sales tax, and a guaranteed portion of state revenue sharing
Capital Improvement Bonds, Series 2013	4.93	\$427.28	Public Service tax, sales tax and guaranteed entitlement, which are subordinate to the 1999 bonds
Electric Revenue Bonds, Series 2007B Refunding Bonds, 2013 Refunding Note, 2016 Revenue Note, 2020 Combined Utility Revenue	4.54 3.87	\$267.74 705.82 253.27 <u>592.32</u> \$1,819.15	Net Electric system revenues
Bonds, Series 2007B Refunding Note, 2010 Bonds, Series, 2013 Bonds, Series 2016 Revenue Note, 2020 Combined	0.01	\$28.73 122.87 585.80 681.57 <u>575.21</u> \$1,994.18	Net Gas, Water and Wastewater revenues

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

Issue	2022	2023	2024	2025	2026
GLCRA, Revenue Bond, Series 2015	\$ 102,121	\$ 101,619	\$ 102,058	\$ 102,410	\$ 101,674
Hwy 441/27 CRA TI Revenue Note, 2016	890,553	889,832	889,722	890,198	890,233
Capital Improvement Bonds, Series 2009	477,386	476,895	475,695	478,667	475,811
Capital Improvement Bonds, Series 2013	1,018,412	1,021,912	1,023,662	1,020,662	1,021,662
Electric Revenue Bonds, Series 2007B	962,630	958,705	963,010	964,955	959,540
Electric Revenue Note, Series 2016	600,052	600,383	600,456	601,270	599,802
Electric Revenue Bonds, Series 2016	1,132,850	1,129,950	1,132,350	1,128,950	1,129,950
Electric Revenue Note, Series 2020	1,244,643	1,244,515	1,243,960	1,247,980	1,246,467
Utility Revenue Bonds, Series 2007B	81,595	84,235	81,580	83,925	85,975
Utility Revenue Bonds, Series 2013	1,396,944	1,396,544	1,399,744	1,396,744	1,396,594
Utility Revenue Bonds, Series 2016	1,158,650	1,158,950	1,163,800	1,162,800	1,156,000
Utility Revenue Note, Series 2020	1,139,955	1,139,655	1,144,100	1,143,205	1,142,055
WA/WWT Utility Revenue Note, 2010	812,410	814,498	810,526	815,400	-0-
TOTAL	\$11,018,201	\$11,017,693	\$11,030,663	\$11,037,166	\$10,205,763

		AMT		FY	PRIN BAL
DESCRIPTION	PURPOSE	ISSUED	RATES	RETIREMENT	11/30/21
RA FUND					
015 GLCRA Note 016 US 441/27 CRA Note	Street Scape Refund 2009 TI Bonds	1,000,000 11,563,000	2.91% 2.59%	2026 2036	468,000 10,341,000
018 Carver Note (From Electric)	Resource Center	1,200,000	2.59%	2038	963,485
OTAL CRAs		13,763,000			11,772,485
OVERNMENTAL					
009 Capital Impr Revenue Note	Refund 1999 Bonds	6,227,400	4.73%	2030	3,167,400
013 Capital Imp Refunding Revenue Bonds	Refund 2004 Bonds	15,345,000	2%-5%	2035	10,485,000
018 MSA Capital Lease (Fire SCBA's)	Replace Fire SCBA	209,243	4.09%	2025	126,704
018 Radio Capital Lease (ER Network Radios)	Upgrade FD & PD Radios	780,683	3.37%	2028	476,913
OTAL GOVERMENTAL FUND		22,562,325			14,256,017
LECTRIC FUND					
2007B Electric System Revenue Bonds	Fund Balance	11,710,000	5.64% - 5.90%	2032	6,570,000
2016 Electric System Refunding Revenue Note	Refund 2013 SG	8,318,000	2.35%	2032	5,761,000
2016 Electric System Refunding Revenue Bonds	Refund 2007A Bonds & 2014 Note	19,290,000	2%-5%	2037	17,320,000
2020 Electric System Revenue Note	Villages Expansion	15,000,000	2.13%	2036	15,000,000
OTAL ELECTRIC FUND		54,318,000			44,651,000
GAS FUND					
013 Utility System Refunding Revenue Bonds	Refund 2004 Bonds	3,523,881	2.00% - 5.00%	2035	2,411,031
	Refund 2004 Bonds Refund 2007A (not completely)		2.00% - 5.00% 2.00% - 5.00%	2035 2037	2,411,031 1,855,424
2016 Utility System Refunding Revenue Bonds					
016 Utility System Refunding Revenue Bonds		2,050,618			1,855,424
2016 Utility System Refunding Revenue Bonds		2,050,618			1,855,424
2016 Utility System Refunding Revenue Bonds FOTAL GAS FUND WATER FUND		2,050,618 5,574,499			1,855,424
2016 Utility System Refunding Revenue Bonds TOTAL GAS FUND WATER FUND 2013 Utility System Refunding Revenue Bonds	Refund 2007A (not completely) Refund 2004 Bonds Plantation	2,050,618 5,574,499	2.00% - 5.00%	2037	1,855,424 4,266,455
2016 Utility System Refunding Revenue Bonds TOTAL GAS FUND WATER FUND 2013 Utility System Refunding Revenue Bonds 2010 Utility System Revenue Refunding Note	Refund 2007A (not completely) Refund 2004 Bonds Plantation Refund 2007A (not	2,050,618 5,574,499 7,329,969 3,632,600	2.00% - 5.00%	2037	1,855,424 4,266,455 5,015,149
2016 Utility System Refunding Revenue Bonds TOTAL GAS FUND WATER FUND 2013 Utility System Refunding Revenue Bonds 2010 Utility System Revenue Refunding Note 2016 Utility System Refunding Revenue Bonds	Refund 2007A (not completely) Refund 2004 Bonds Plantation	2,050,618 5,574,499 7,329,969 3,632,600	2.00% - 5.00% 2.00% - 5.00% 3.85%	2037	1,855,424 4,266,455 5,015,149 1,369,034
2016 Utility System Refunding Revenue Bonds TOTAL GAS FUND WATER FUND 2013 Utility System Refunding Revenue Bonds 2010 Utility System Revenue Refunding Note 2016 Utility System Refunding Revenue Bonds	Refund 2007A (not completely) Refund 2004 Bonds Plantation Refund 2007A (not	2,050,618 5,574,499 7,329,969 3,632,600 11,749,389	2.00% - 5.00% 2.00% - 5.00% 3.85%	2037	1,855,424 4,266,455 5,015,149 1,369,034 10,630,992
2016 Utility System Refunding Revenue Bonds TOTAL GAS FUND WATER FUND 2013 Utility System Refunding Revenue Bonds 2010 Utility System Revenue Refunding Note 2016 Utility System Refunding Revenue Bonds FOTAL WATER FUND	Refund 2007A (not completely) Refund 2004 Bonds Plantation Refund 2007A (not	2,050,618 5,574,499 7,329,969 3,632,600 11,749,389	2.00% - 5.00% 2.00% - 5.00% 3.85%	2037	1,855,424 4,266,455 5,015,149 1,369,034 10,630,992
2013 Utility System Refunding Revenue Bonds 2016 Utility System Refunding Revenue Bonds TOTAL GAS FUND WATER FUND 2013 Utility System Refunding Revenue Bonds 2010 Utility System Refunding Revenue Bonds 2016 Utility System Refunding Revenue Bonds TOTAL WATER FUND WASTE WATER FUND 2013 Utility System Refunding Revenue Bond	Refund 2007A (not completely) Refund 2004 Bonds Plantation Refund 2007A (not	2,050,618 5,574,499 7,329,969 3,632,600 11,749,389 22,711,958	2.00% - 5.00% 2.00% - 5.00% 3.85%	2037	1,855,424 4,266,455 5,015,149 1,369,034 10,630,992
2016 Utility System Refunding Revenue Bonds TOTAL GAS FUND 2013 Utility System Refunding Revenue Bonds 2010 Utility System Revenue Refunding Note 2016 Utility System Refunding Revenue Bonds TOTAL WATER FUND 2013 Utility System Refunding Revenue Bond	Refund 2007A (not completely) Refund 2004 Bonds Plantation Refund 2007A (not completely)	2,050,618 5,574,499 7,329,969 3,632,600 11,749,389 22,711,958	2.00% - 5.00% 2.00% - 5.00% 3.85% 2.00% - 5.00%	2037	1,855,424 4,266,455 5,015,149 1,369,034 10,630,992 17,015,175
2016 Utility System Refunding Revenue Bonds TOTAL GAS FUND WATER FUND 2013 Utility System Refunding Revenue Bonds 2010 Utility System Refunding Revenue Bonds TOTAL WATER FUND WASTE WATER FUND 2013 Utility System Refunding Revenue Bond 2007B Utility System Revenue Bond 2007B Utility System Revenue Bond	Refund 2007A (not completely) Refund 2004 Bonds Plantation Refund 2007A (not completely) Refund 2004 Bonds Refund 2004 Bonds	2,050,618 5,574,499 7,329,969 3,632,600 11,749,389 22,711,958 10,156,150	2.00% - 5.00% 2.00% - 5.00% 3.85% 2.00% - 5.00% 2.00% - 5.00%	2037 2035 2026 2037 2037	1,855,424 4,266,455 5,015,149 1,369,034 10,630,992 17,015,175 6,948,830
2016 Utility System Refunding Revenue Bonds TOTAL GAS FUND WATER FUND 2013 Utility System Refunding Revenue Bonds 2010 Utility System Revenue Refunding Note 2016 Utility System Refunding Revenue Bonds TOTAL WATER FUND 2013 Utility System Refunding Revenue Bond 2010 Utility System Revenue Bond 2010 Utility System Revenue Refunding Note	Refund 2007A (not completely) Refund 2004 Bonds Plantation Refund 2007A (not completely) Refund 2004 Bonds Fund Balance Plantation Refund 2007A (not completely) Refund 2007A (not)	2,050,618 5,574,499 7,329,969 3,632,600 11,749,389 22,711,958 10,156,150 1,070,000 4,367,400	2.00% - 5.00% 2.00% - 5.00% 3.85% 2.00% - 5.00% 2.00% - 5.00% 5.90% 3.85%	2037 2035 2026 2037 2037 2035 2034 2026	1,855,424 4,266,455 5,015,149 1,369,034 10,630,992 17,015,175 6,948,830 705,000 1,645,966
2016 Utility System Refunding Revenue Bonds TOTAL GAS FUND WATER FUND 2013 Utility System Refunding Revenue Bonds 2010 Utility System Revenue Refunding Note 2016 Utility System Refunding Revenue Bonds TOTAL WATER FUND WASTE WATER FUND 2013 Utility System Refunding Revenue Bond 2007B Utility System Revenue Bond 2010 Utility System Revenue Bond	Refund 2007A (not completely) Refund 2004 Bonds Plantation Refund 2007A (not completely) Refund 2004 Bonds Fund Balance Plantation	2,050,618 5,574,499 3,632,600 11,749,389 22,711,958 10,156,150 1,070,000 4,367,400 4,314,993	2.00% - 5.00% 2.00% - 5.00% 3.85% 2.00% - 5.00% 5.90% 3.85% 2.00% - 5.00%	2037 (2035) 2026 (2037) 2037 (2035) 2034 (2026) 2034 (2026) 2037 (2037)	1,855,424 4,266,455 5,015,149 1,369,034 10,630,992 17,015,175 6,948,830 705,000 1,645,966 3,904,259
2016 Utility System Refunding Revenue Bonds TOTAL GAS FUND ANATER FUND 2013 Utility System Refunding Revenue Bonds 2010 Utility System Revenue Refunding Note 2016 Utility System Refunding Revenue Bonds 2013 Utility System Refunding Revenue Bond 2013 Utility System Revenue Refunding Note 2014 Utility System Revenue Refunding Note 2015 Utility System Revenue Refunding Note 2010 Utility System Revenue Note 2020 Utility Syste	Refund 2007A (not completely) Refund 2004 Bonds Plantation Refund 2007A (not completely) Refund 2004 Bonds Fund Balance Plantation Refund 2007A (not completely)	2,050,618 5,574,499 7,329,969 3,632,600 11,749,389 22,711,958 10,156,150 1,070,000 4,367,400 4,314,993 15,000,000	2.00% - 5.00% 2.00% - 5.00% 3.85% 2.00% - 5.00% 2.00% - 5.00% 5.90% 3.85%	2037 2035 2026 2037 2037 2035 2034 2026	1,855,424 4,266,455 5,015,149 1,369,034 10,630,992 17,015,175 6,948,830 705,000 1,645,966 3,904,259 14,115,000
2016 Utility System Refunding Revenue Bonds TOTAL GAS FUND WATER FUND 2013 Utility System Refunding Revenue Bonds 2010 Utility System Revenue Refunding Note 2016 Utility System Refunding Revenue Bonds TOTAL WATER FUND 2013 Utility System Refunding Revenue Bond 2010 Utility System Revenue Bond 2010 Utility System Revenue Refunding Note	Refund 2007A (not completely) Refund 2004 Bonds Plantation Refund 2007A (not completely) Refund 2004 Bonds Fund Balance Plantation Refund 2007A (not completely) Refund	2,050,618 5,574,499 3,632,600 11,749,389 22,711,958 10,156,150 1,070,000 4,367,400 4,314,993	2.00% - 5.00% 2.00% - 5.00% 3.85% 2.00% - 5.00% 5.90% 3.85% 2.00% - 5.00%	2037 (2035) 2026 (2037) 2037 (2035) 2034 (2026) 2034 (2026) 2037 (2037)	1,855,424 4,266,455 5,015,149 1,369,034 10,630,992 17,015,175 6,948,830 705,000 1,645,966 3,904,259

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,	2015	0	6,224	6,224
Series 2015	2016	52,000	20,774	72,774
Original Issue Amount: \$1,000,000	2017	74,000	27,587	101,587
Original Issue Date: January 15, 2015	2018	77,000	25,433	102,433
Final Maturity: October 1, 2026	2019	79,000	23,193	102,193
Interest Rate: 2.91%	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

	Year	Principal	Interest	Total
Issue				
Internal Loan with Electric Department	2019	97,874	17,425	115,299
Original Amount \$1,200,000	2020	68,465	27,553	96,018
Original Initiation Date: May 1, 2019	2021	70,176	25,842	96,018
Final Payment: May 1, 2033	2022	71,931	24,087	96,018
Interest Rate: 2.50%	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

2016

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

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.

	Year	Principal	Interest	Total
Issue	i cui	i incipui	interest	i otai
Community Redevelopment Agency	2017	60,000	118,961	178,961
for US Highway 441/27 Area Tax	2018	70,000	297,928	367,928
Increment Refunding Revenue Note,	2019	80,000	296,115	376,115
Series 2016	2020	195,000	294,043	489,043
Original Issue Amount: \$11,563,000	2021	210,000	288,992	498,992
Original Issue Date: December 8, 2016	2022	607,000	283,553	890,553
Final Maturity: May 1, 2036	2023	622,000	267,832	889,832
Interest Rate: 2.59%	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.

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	2012	200,000	278,474	478,474
Bonds)	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

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	2013	520,000	202,834	722,834
Promissory Note, Series 2013	2014	495,000	526,612	1,021,612
(Refunding of Series 2004 Senior Lien	2015	505,000	516,612	1,021,612
Bonds)	2016	515,000	506,512	1,021,512
Original Issue Amount: \$15,345,000	2017	530,000	491,062	1,021,062
Original Issue Date: May 15, 2013	2018	545,000	475,162	1,020,162
Final Maturity: October 1, 2034	2019	565,000	458,812	1,023,812
Interest Rate: 2 - 5%	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

	Year	Principal	Interest	Total
Issue				
Electric System Revenue Bonds,	2008	0	682,713	682,713
Series 2007B	2009	280,000	682,713	962,713
Original Issue Amount: \$11,710,000	2010	295,000	666,921	961,921
Original Issue Date: August 15, 2007	2011	310,000	650,283	960,283
Final Maturity: October 1, 2031	2012	325,000	632,799	957,799
Interest Rate: 5.64%- 5.90%	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.

	Year	Principal	Interest	Total
Issue		-		
Electric System Refunding Revenue	2017	387,000	57,013	444,013
Note, Series 2016	2018	415,000	186,378	601,378
Original Issue Amount: \$8,318,000	2019	423,000	176,626	599,626
Original Issue Date: June 16, 2016	2020	434,000	166,685	600,685
Final Maturity: October 1, 2032	2021	444,000	156,486	600,486
Interest Rate: 2.35%	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 purposed 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

_	Year	Principal	Interest	Total
Issue				
Electric System Refunding Revenue	2016	0	205,351	205,351
Bonds, Series 2016	2017	375,000	754,350	1,129,350
Original Issue Amount: \$19,290,000	2018	385,000	746,850	1,131,850
Original Issue Date: June 23, 2016	2019	390,000	739,150	1,129,150
Final Maturity: October 1, 2037	2020	405,000	727,450	1,132,450
Interest Rate: 2% - 5%	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.

	Year	Principal	Interest	Total
Issue				
Electric System Revenue Note,	2020	0	226,312	226,312
Series 2020	2021	465,000	319,500	784,500
Original Issue Amount: \$15,000,000	2022	940,000	304,643	1,244,643
Original Issue Date: July 16, 2020	2023	960,000	284,515	1,244,515
Final Maturity: October 1, 2035	2024	980,000	263,960	1,243,960
Interest Rate: 2.13%	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

	Year	Principal	Interest	Total
Issue				
Utility System Revenue Bonds,	2008	0	63,130	63,130
Series 2007B	2009	15,000	63,130	78,130
Original Issue Amount: \$1,070,000	2010	20,000	62,245	82,245
Original Issue Date: August 15, 2007	2011	20,000	61,065	81,065
Final Maturity: October 1, 2033	2012	20,000	59,885	79,885
Interest Rate: 5.90%	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%.

	Year	Principal	Interest	Total
Issue				
Utility System Revenue Refunding	2010	10,000	224,819	234,819
Note, Series 2010	2011	50,000	306,653	356,653
(Refunding of Plantation Seller Note)	2012	55,000	304,631	359,631
Original Issue Amount: \$8,000,000	2013	55,000	302,514	357,514
Original Issue Date: July 8, 2010	2014	525,000	291,349	816,349
Final Maturity: October 1, 2025	2015	545,000	270,751	815,751
Interest Rate: 3.85%	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

			-	
	Year	Principal	Interest	Total
Issue				
Utility System Revenue Bonds,	2013	705,000	281,985	986,985
Series 2013	2014	665,000	732,331	1,397,331
(Refunding of Series 2004 Bonds)	2015	675,000	719,031	1,394,031
Original Issue Amount: \$21,010,000	2016	695,000	698,781	1,393,781
Original Issue Date: May 15, 2013	2017	725,000	670,981	1,395,981
Final Maturity: October 1, 2034	2018	755,000	641,981	1,396,981
Interest Rate: 2 - 5%	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

Budget Review

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
	0047		40.4.400	404.400
Utility System Refunding Revenue	2017	0	194,109	194,109
Bonds, Series 2016	2018	0	705,850	705,850
Original Issue Amount: \$18,115,000	2019	450,000	705,850	1,155,850
Original Issue Date: June 23, 2016	2020	465,000	696,850	1,161,850
Final Maturity: October 1, 2037	2021	475,000	682,900	1,157,900
Interest Rate: 2% - 5%	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

lssue	Year	Principal	Interest	Total
Utility System Refunding Revenue	2020	0	116,875	116,875
Note, Series 2020	2021	885,000	255,000	1,140,000
Original Issue Amount: \$15,000,000	2022	900,000	239,955	1,139,955
Original Issue Date: April 16, 2020	2023	915,000	224,655	1,139,655
Final Maturity: October 1, 2035	2024	935,000	209,100	1,144,100
Interest Rate: 1.70%	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	17,236,945



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Budget Summary

BUDGET SUMMARY City of Leesburg - Fiscal Year 2021-22 BUDGET THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF LEESBURG, FLORIDA ARE 5.0% 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 Millage per \$1,000								
Current Ad Valorem Taxes 4.0192 @ 95%	5,535,488	990,298	0	0	0	0	0	6,525,786
Other Taxes	0	0	0	0	0	379,739	0	379,739
Sales & Use Taxes	0	2,878,165	0	0	0	0	0	2,878,165
Utility Taxes	4,815,000	0	0	0	0	0	0	4,815,000
Licenses & Permits	1,950,770	990,000	0	0	1,536,207	0	0	4,476,977
Intergovernmental Revenue	2,816,685	1,616,790	0	200,000	2,527,400	0	0	7,160,875
Charges for Services	1,098,666	6,500	0	0	100,501,876	0	11,294,316	112,901,358
Fines & Forfeitures	165,000	0	0	0	0	0	0	165,000
Miscellaneous Revenue	908,830	127,850	0	0	2,141,391	6,506,044	459,575	10,143,690
Other Financing Sources	0	33,050	0	0	981,875	0	0	1,014,925
TOTAL SOURČES	17,290,439	6,642,653	0	200,000	107,688,749	6,885,783	11,753,891	150,461,515
Transfers In	10,281,953	0	1,750,006	1,375,000	0	0	1,012,174	14,419,133
Debt Proceeds	0	0	0	0	0	0	0	0
Fund Balances/Reserves/Net Assets	956,000	684,825	0	0	9,929,732	0	192,050	11,762,607
TOTAL REVENUES, TRANSFERS & BALANCES	28,528,392	7,327,478	1,750,006	1,575,000	117,618,481	6,885,783	12,958,115	176,643,255
EXPENDITURES								
General Government	4,220,722	0	0	0	0	5,757,000	11,892,193	21,869,915
Public Safety	16,651,106	1,477,527	0	0	0	0	0	18,128,633
Physical Environment	120,557	0	0	0	94,528,954	0	0	94,649,511
Transportation	1,294,916	0	0	100,000	4,261,595	0	0	5,656,511
Economic Environment	186,964	904,992	0	0	0	0	0	1,091,956
Human Services	6,600	0	0	0	0	0	0	6,600
Culture / Recreation	4,089,846	0	0	1,475,000	0	0	0	5,564,846
Other Financing Uses	118,121	0	0	0	0	0	0	118,121
TOTAL EXPENDITURES	26,688,832	2,382,519	0	1,575,000	98,790,549	5,757,000	11,892,193	147,086,093
Transfers Out	1,839,560	3,244,995	0	0	8,339,063	0	1,012,174	14,435,792
Debt Service	0	1,089,174	1,750,006	0	7,813,549	0	0	10,652,729
Fund Balances/Reserves/Net Assets	0	610,790	0	0	2,675,320	1,128,783	53,748	4,468,641
TOTAL APPROPRIATED EXPENDITURES	28,528,392	7,327,478	1,750,006	1,575,000	117,618,481	6,885,783	12,958,115	176,643,255
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

	G	eneral Fund		Speci	al Revenue Fund	s
	Actual 2019-20	Adopted 2020-21	Adopted 2021-22	Actual 2019-20	Adopted 2020-21	Adopted 2021-22
Financial Sources	16,782,477	16,348,219	17,290,439	5,995,027	5,094,563	6,631,470
Financial Uses	(24,673,175)	(25,698,291)	(26,688,832)	(2,343,999)	(1,795,526)	(1,442,546)
Sources over (under) Uses	(7,890,698)	(9,350,072)	(9,398,393)	3,651,028	3,299,037	5,188,924
Operating Transfers In (Out)	5,075,611	9,350,072	8,442,393	(2,763,348)	(2,789,199)	(3,234,245)
Debt Proceeds	0	0	0	0	(697,074)	(697,614)
Change in Net Assets Balance	(2,815,087)	0	(956,000)	887,680	(187,236)	1,257,065
Net Assets Balance-October 1	15,720,135	12,905,048	12,905,048	5,171,811	6,059,491	5,872,255
Net Assets Balance-September 30	12,905,048	12,905,048	11,949,048	6,059,491	5,872,255	7,129,320

	Deb	t Service Fund		Capit	tal Projects Fund	l
	Actual 2019-20	Adopted 2020-21	Adopted 2021-22	Actual 2019-20	Adopted 2020-21	Adopted 2021-22
Financial Sources	0	0	0	365,410	0	0
Financial Uses	(1,535,057)	(1,616,170)	(1,750,006)	(4,703,107)	(600,000)	(1,575,000)
- Sources over (under) Uses	(1,535,057)	(1,616,170)	(1,750,006)	(4,337,697)	(600,000)	(1,575,000)
Operating Transfers In (Out)	1,535,199	1,616,170	1,750,006	4,986,301	600,000	1,575,000
Debt Proceeds	0	0	0	0	0	0
Change in Net Assets Balance	142	0	0	648,604	0	0
Net Assets Balance-October 1	1,183,513	1,183,655	1,183,655	7,731,691	8,380,295	8,380,295
Net Assets Balance-September 30	1,183,655	1,183,655	1,183,655	8,380,295	8,380,295	8,380,295

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

(\$ in Thousands)	Elec Actual 2019-20	tric Utility F Adopted 2020-21	und Adopted 2021-22	Actual 2019-20	Gas Utility Fur Adopted 2020-21	nd Adopted 2021-22
Operating Revenues	58,098	62,384	63,969	6,731	6,730	8,419
Operating Expenses	(51,006)	(59,282)	(61,878)	(4,975)	(5,645)	(6,900)
Operating Income (Loss)	7,092	3,102	2,091	1,756	1,085	1,519
Nonoperating Revenues (Expenses)	(514)	1,566	2,041	(84)	(225)	(216)
Income Before Operating Transfers	6.578	4.668	4,132	1.672	860	1,303
Operating Transfers In (Out)	(4,478)	(4,668)	(4,132)	(156)	(783)	(803)
Net Income (Loss)	2,100	0	0	1,516	77	500
Net Assets-October 1	93,197	85,712	85,712	12,642	14,158	14,235
Net Assets-September 30	95,297	85,712	85,712	14,158	14,235	14,735

Enterprise Funds (Cont.) Summary of Revenues, Expenses & Changes in Net Assets

	Water Utility Fund			Wastewater Utility Fund			
(\$ in Thousands)	Actual 2019-20	Adopted 2020-21	Adopted 2021-22	Actual 2019-20	Adopted 2020-21	Adopted 2021-22	
Operating Revenues	8,947	9,371	10,007	12,176	12,246	13,758	
Operating Expenses	(5,966)	(8,551)	(8,757)	(8,448)	(15,434)	(10,919)	
Operating Income (Loss)	2,981	820	1,250	3,728	(3,188)	2,839	
Nonoperating Revenues (Expenses)	(505)	359	654	681	356	(487)	
Income Before Operating Transfers	2.476	1.179	1.904	4.409	(2,832)	2,352	
Operating Transfers In (Out)	416	(1,077)	(1,108)	686	(897)	(987)	
Net Income (Loss)	2,892	102	796	5,095	(3,729)	1,365	
Net Assets-October 1	29,247	32,139	32,241	50,314	55,409	51,680	
Net Assets-September 30	32,139	32,241	33,037	55,409	51,680	53,045	

	Stormwater Fund			Solid Waste Fund			
(\$ in Thousands)	Actual 2019-20	Adopted 2020-21	Adopted 2021-22	Actual 2019-20	Adopted 2020-21	Adopted 2021-22	
Operating Revenues	1,583	1,692	1,664	4,387	4,612	4,615	
Operating Expenses	(1,018)	(1,734)	(1,684)	(3,625)	(3,919)	(4,316)	
Operating Income (Loss)	565	(42)	(20)	762	693	299	
Nonoperating Revenues (Expenses)	42	63	35	321	7	28	
Income Before Operating Transfers	607	21	15	1,083	700	327	
Operating Transfers In (Out)	744	0	0	(582)	(826)	(789)	
Net Income (Loss)	1,351	21	15	501	(126)	(462)	
Net Assets-October 1	12,984	14,335	14,356	1,936	1,539	1,413	
Net Assets-September 30	14,335	14,356	14,371	2,437	1,413	951	

	4	Airport Fund	b
(\$ in Thousands)	Actual	Adopted	Adopted
	2019-20	2020-21	2021-22
Operating Revenues	1,199	3,157	3,941
Operating Expenses	(2,172)	(3,083)	(4,261)
Operating Income (Loss)	(973)	74	(320)
Nonoperating Revenues (Expenses)	153	0	0
Income Before Operating Transfers	(820)	74	(320)
Operating Transfers In (Out)	1,032	0	0
· · · · · · · · · · · · · · · · · · ·			
Net Income (Loss)	212	74	(320)
Net Assets-October 1	26,606	26,818	26,892
Net Assets-September 30	26,818	26,892	26,572

Internal Service Funds Summary of Revenues, Expenses & Changes in Net Assets

	Health Insurance				
	Actual	Adopted	Adopted		
	2019-20	2020-21	2021-22		
Operating Revenues	6,661,207	7,249,565	7,487,925		
Operating Expenses	(7,419,748)	(7,268,565)	(7,500,000)		
Operating Income (Loss)	(758,541)	(19,000)	(12,075)		
Nonoperating Revenues (Expenses)	24,394	19,000	12,075		
Income Before Operating Transfers Operating Transfers In (Out)	(734,147)	0	0		
	204,183	0	0		
Net Income (Loss)	(529,964)	0	0		
Net Assets-October 1	1,229,181	699,217	699,217		
Net Assets-September 30	699,217	699,217	699,217		

	Workers' Compensation				
	Actual	Adopted	Adopted		
	2019-20	2020-21	2021-22		
Operating Revenues	674,863	684,017	672,050		
Operating Expenses	(570,282)	(616,473)	(618,302)		
Operating Income (Loss)	104,581	67,544	53,748		
	40,519	0	0		
Income Before Operating Transfers	145,100	67,544	53,748		
Operating Transfers In (Out)	(204,183)	0	0		
Net Income (Loss)	(59,083)	67,544	53,748		
Net Assets-October 1	522,251	463,168	530,712		
Net Assets-September 30	463,168	530,712	584,460		

	Fleet Services				
	Actual	Adopted	Adopted		
	2019-20	2020-21	2021-22		
Operating Revenues	3,088,053	2,643,458	2,679,955		
Operating Expenses	(2,653,338)	(2,846,278)	(2,897,005)		
Operating Income (Loss)	434,715	(202,820)	(217,050)		
Nonoperating Revenues (Expenses)	(246,406)	50,000	25,000		
Income Before Operating Transfers	188,309	(152,820)	(192,050)		
Operating Transfers In (Out)	135,099	0	0		
Net Income (Loss)	323,408	(152,820)	(192,050)		
Net Assets-October 1	9,959,833	10,283,241	10,130,421		
Net Assets-September 30	10,283,241	10,130,421	9,938,371		

Summary of Revenue Sources

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22	All Funds
REVENUE SOURCES					
Taxes	13,446,700	13,852,251	13,275,492	14,598,690	Cumment
Licenses and Permits	3,664,319	4,460,122	3,626,272	4,476,977	Summary of
Intergovernmental Revenue	5,617,858	6,159,952	7,767,433	7,160,875	Revenue
Charges for Services	106,100,914	103,466,828	108,620,048	112,901,358	
Fines and Forfeitures	200,030	151,779	189,000	165,000	Sources
Miscellaneous Revenue	16,647,250	15,294,533	10,630,567	10,143,690	
Other Sources	16,937,574	23,678,935	24,051,032	27,196,665	
TOTAL REVENUE SOURCES	162,614,645	167,064,400	168,159,844	176,643,255	

Fiscal Year 2021 - 22 Annual Budget 85

Summary of Appropriations

All Funds

Summary of Appropriations

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
001 <u>GENERAL FUND</u> Personal Services	22,119,285	22,148,548	23,518,304	24,363,344
Operating Expenses	7,796,429	8,494,361	8,469,069	24,303,344 8,953,567
Capital Outlay	1,154,213	339,614	217,200	248,200
Debt Service	90,116	90,116	0	240,200
Grants and Aids	266,710	255,000	50,000	0
Other Uses	(3,836,388)	(1,093,264)	(5,065,215)	(5,386,719)
TOTAL GENERAL FUND	27,590,365	30,234,375	27,189,358	28,178,392
016 GREATER LEESBURG CRA				
Operating Expenses	223,315	224,362	283,475	290,529
Capital Outlay	0	42,660	0	0
Debt Service	101,043	100,715	100,330	100,870
Grants & Aids	70,927	98,120	74,106	75,000
Other Uses	625,000	0	200,000	100,620
TOTAL GLCRA	1,020,285	465,857	657,911	567,019
017 CARVER HEIGHTS CRA				
Personal Services	2,068	0	0	0
Operating Expenses	96,989	104,201	110,755	137,970
Capital Outlay	64,749	62,844	0	0
Debt Service	17,425	27,553	96,018	96,018
Grants and Aids	5,000	22,800	0	100,000
Other Uses	0	141,958	214,591	176,294
TOTAL CHCRA	186,231	359,356	421,364	510,282
018 US HWY 441/27 CRA Operating Expenses	4,271	3,855	7,345	7,195
Debt Service	377,848	491,275	500,726	892,286
Grants and Aids	53,664	10,000	50,000	142,600
Other Uses	00,004	0	660,694	333,876
TOTAL 441/27CRA	435,783	505,130	1,218,765	1,375,957
			1,210,100	1,010,001
121 POLICE FORFEITURE		_		
Operating Expenses	4,400	0	7,000	0
Capital Outlay	0	9,890	0	5,000
TOTAL POLICE FORFEITURE	4,400	9,890	7,000	5,000
122 POLICE EDUCATION RECEIPTS				
Operating Expenses	5,680	5,851	6,000	6,000
TOTAL POLICE EDUCATION RECEIPTS	5,680	5,851	6,000	6,000
132 DISCRETIONARY SALES TAX				
Other Uses	1,713,907	2,362,082	1,624,534	2,298,165
TOTAL DISCRETIONARY SALES TAX	1,713,907	2,362,082	1,624,534	2,298,165
133 <u>GAS TAX</u> Other Uses	799,168	827,125	964,665	755,080
	100,100	521,120	301,000	,
TOTAL GAS TAX	799,168	827,125	964,665	755,080

Fiscal Year 2021 - 22 Annual Budget 86

Summary of Appropriations (Continued)

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
141 POLICE IMPACT FEES	0	4 505	5 000	0
Operating Expenses Capital Outlay	0 0	4,595 5,381	5,000 80,000	0 0
Other Uses	7,180	13,360	7,500	10,500
	7,100	10,000	7,000	10,000
TOTAL POLICE IMPACT FEES	7,180	23,336	92,500	10,500
142 FIRE IMPACT FEES				
Other Uses	100	240	0	250
TOTAL FIRE IMPACT FEES	100	240	0	250
143 RECREATION IMPACT FEES				
Other Uses	28,600	248,780	0	181,000
	-,	-,	-	,
TOTAL RECREATION IMPACT FEES	28,600	248,780	0	181,000
151 BUILDING PERMITS FUND				
Personal Services	605,249	737,146	728,673	1,032,358
Operating Expenses	192,817	214,694	203,753	434,169
Capital Outlay	40,777	52,725	95,365	0
TOTAL BUILDING PERMITS FUND	838,843	1,004,565	1,027,791	1,466,527
		.,	.,,	.,
013 HOUSING ASSISTANCE FUND				
Personal Services	50,147	52,757	53,996	55,442
Operating Expenses	87,176	72,575	82,558	96,256
TOTAL HOUSING ASSISTANCE FUND	137,323	125,332	136,554	151,698
021 DEBT SERVICE	4 500 000	4 505 057	4 040 470	4 750 000
Debt Service	1,530,806	1,535,057	1,616,170	1,750,006
TOTAL DEBT SERVICE	1,530,806	1,535,057	1,616,170	1,750,006
031 CAPITAL PROJECTS	400 770	050 000	100.000	0
Operating Expenses Capital Outlay	189,773 8,282,211	250,693 4,452,414	100,000 500,000	0 1,575,000
Other Uses	0,202,211	4,452,414	000,000	1,575,000
	0	100,001	0	Ŭ
TOTAL CAPITAL PROJECTS	8,471,984	5,499,204	600,000	1,575,000
041 ELECTRIC				
Personal Services	5,119,687	5,004,366	5,304,882	5,704,038
Operating Expenses	53,234,696	51,463,451	52,590,768	54,300,369
Capital Outlay	2,487,002	2,422,364	1,223,927	1,710,453
Debt Service	1,298,256	1,300,781	3,746,482	3,345,693
Other Uses	(1,495,602)	(2,425,292)	5,385,734	4,889,641
TOTAL ELECTRIC	60,644,039	57 765 670	68 251 702	60 050 104
	00,044,039	57,765,670	68,251,793	69,950,194

All Funds

Summary of Appropriations (Continued)

Summary of Appropriations (Continued)

All Funds

Summary of Appropriations (Continued)

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
042 GAS		4 054 000	4 070 477	4 704 070
Personal Services Operating Expenses	1,745,651 4,636,166	1,651,222 3,908,725	1,679,177 4,208,237	1,764,978 5,383,478
Capital Outlay	2,614,176	67,033	4,208,237 5,450	13,500
Debt Service	178,688	172,031	351,748	352,241
Grants and Aides	161,975	0	0	002,211
Other Uses	(2,705,555)	102,105	612,553	1,041,594
	,	-	· · · · · · · · · · · · · · · · · · ·	
TOTAL GAS	6,631,101	5,901,116	6,857,165	8,555,791
043 WATER				
Personal Services	1,924,080	1,421,749	1,726,494	1,832,994
Operating Expenses	4,369,632	4,561,840	4,434,667	5,983,441
Capital Outlay	6,152,397	555,860	2,275,000	855,000
Debt Service	722,118	688,542	1,538,456	1,536,405
Other Uses	(5,137,563)	445,505	1,293,576	1,988,484
TOTAL WATER	8,030,664	7,673,496	11,268,193	12,196,324
	-,,	.,,	,,	
044 WASTEWATER	0.000.004	0.005.000	0.004.000	0 070 507
Personal Services	2,296,894	2,235,996	2,624,333	2,678,567
Operating Expenses	5,554,428	7,018,497	5,734,694	6,660,699
Capital Outlay Debt Service	3,315,486 637,084	769,739 658,586	2,992,000 2,599,066	1,505,000 2,579,210
Other Uses	(2,645,836)	(605,167)	2,924,220	2,427,181
Outer Uses	(2,040,000)	(003,107)	2,924,220	2,427,101
TOTAL WASTEWATER	9,158,056	10,077,651	16,874,313	15,850,657
046 SOLID WASTE				
Personal Services	968,581	938,236	1,069,680	1,228,116
Operating Expenses	2,437,849	2,505,317	2,652,744	2,656,218
Capital Outlay	0	0	0	250,000
Grants & Aids	0	181,975	196,925	181,975
Other Uses	403,523	582,345	826,288	788,571
TOTAL SOLID WASTE	3,809,953	4,207,873	4,745,637	5,104,880
048 AIRPORT	450 560	140,400	140.076	140.004
Personal Services	150,568	140,468	143,076 844,419	149,294
Operating Expenses Capital Outlay	2,410,551 581,587	2,305,688 1,293,444	2,095,000	897,301 3,215,000
Other Uses	(873,013)	(1,526,343)	2,093,000 73,978	3,213,000 0
	(0/0,010)	(1,020,040)	10,010	0
TOTAL AIRPORT	2,269,693	2,213,257	3,156,473	4,261,595
014 STORMWATER				
Personal Services	367,380	183,689	356,056	335,252
Operating Expenses	1,794,736	899,056	838,307	978,653
Capital Outlay	347,701	1,530,253	540,000	370,000
Other Uses	(344,776)	(1,594,459)	20,399	15,135
TOTAL STORMWATER	2,165,041	1,018,539	1,754,762	1,699,040

Summary of Appropriations (Continued)

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
061 POLICE PENSION				
Operating Expenses	1,410,222	1,122,913	1,238,500	1,222,000
Other Uses	0	0	670,272	741,389
TOTAL POLICE PENSION	1,410,222	1,122,913	1,908,772	1,963,389
TOTAL FOLICE FENSION	1,410,222	1,122,913	1,900,772	1,903,309
062 FIRE PENSION				
Operating Expenses	1,439,857	1,440,654	1,453,000	1,515,000
Other Uses	0	0	182,047	161,985
TOTAL FIRE PENSION	1,439,857	1,440,654	1,635,047	1,676,985
063 GENERAL EMPLOYEES PENSION				
Operating Expenses	2,967,510	2,993,464	3,020,000	3,020,000
Other Uses	0	0	315,414	225,409
TOTAL GENERAL EMPLOYEE	2,967,510	2,993,464	3,335,414	3,245,409
064 HEALTH INSURANCE				
Personal Services	49,517	68,183	69,096	69,815
Operating Expenses	6,783,278	7,351,565	7,199,469	7,430,185
	0,100,210	.,,	.,,	.,,
TOTAL HEALTH INSURANCE	6,832,795	7,419,748	7,268,565	7,500,000
065 WORKERS' COMPENSATION				
Personal Services	31,446	52,419	51,473	53,302
Operating Expenses	606,878	517,863	565,000	565,000
Other Uses	000,070	204,183	42,544	53,748
	-	,		,
TOTAL WORKERS' COMP	638,324	774,465	659,017	672,050
066 RISK MANAGEMENT				
Operating Expenses	693,990	775,160	896,801	876,886
	000,000	110,100	000,001	070,000
TOTAL RISK MANAGEMENT	693,990	775,160	896,801	876,886
510 <u>FLEET FUND</u> Personal Services	474,922	474,094	525,507	541,859
Operating Expenses	1,877,809	2,621,190	729,871	765,496
Capital Outlay	1,779,712	2,454,272	1,540,900	1,589,650
Other Uses	(1,300,404)	(1,154,432)	1,189,002	1,012,174
	(),,	(, - , - ,	,,	, - ,
TOTAL FLEET FUND	2,832,039	4,395,124	3,985,280	3,909,179
ALL FUNDS Personal Services	35,905,475	35,108,873	37,850,747	39,809,359
Operating Expenses	98,818,452	98,860,570	95,681,432	102,180,412
Capital Outlay	26,820,011	14,058,493	11,564,842	11,336,803
Debt Service	4,953,384	5,064,656	10,548,996	10,652,729
Grants and Aids	558,276	567,895	371,031	499,575
Other Uses	(14,761,659)	(2,675,177)	12,142,796	11,814,377
TOTAL APPROPRIATIONS	152,293,939	150,985,310	168,159,844	176,293,255

All Funds

Summary of Appropriations (Continued)

Change in Authorized Positions by Fund/Department

Personal Services

Change in

Authorized

Positions by

Department

Fund/

DEPARTMENT/DIVISION	2020-21	2021-22	NET	REASON FOR CHANGE
GENERAL FUND				
Legislative	5.00	5.00	0.00	
Executive	4.90	4.90	0.00	
Finance	41.35	42.35	1.00	Customer Service Operations Supervisor (+1)
Human Resources	4.20	4.20	0.00	
Information Technology	11.50	10.50	(1.00)	IT Administrative Specialist (-1)
Geographic Information Systems	4.50	4.50	0.00	
Police	103.00	104.00	1.00	Forensic Digital Evidence Specialist (+1)
Fire	51.00	51.00	0.00	
Public Works	27.85	27.85	0.00	
Planning & Zoning	6.00	6.00	0.00	
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	311.30	312.30	1.00	
Electric	45.00	48.00	3.00	Groundsman (+2), Assistant Service Planner (+1)
Gas	23.00	23.00	0.00	
Water	27.75	27.75	0.00	
Wastewater	41.29	41.29	0.00	
Stormwater	6.01	6.01	0.00	
Solid Waste	16.10	18.10	2.00	Solid Waste Operator I (+2)
Airport	2.10	2.10	0.00	,
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	10.00	13.00	3.00	Building Inspector III (+1), Permit Specialist I (+1) Plans Examiner III (+1)
OTHER FUNDS TOTAL	181.70	189.70	8.00	
ALL FUNDS TOTAL		502.00	9.00	

Authorized Positions by Fund/Department

DEPARTMENT/DIVISION	2018-19	2019-20	2020-21	2021-22
GENERAL FUND				
Legislative	5.00	5.00	5.00	5.00
Executive	5.90	5.65	4.90	4.90
Finance	41.35	42.35	41.35	42.35
Human Resources	4.20	4.20	4.20	4.20
Information Technology	11.50	11.50	11.50	10.50
Geographic Information Systems	4.50	4.50	4.50	4.50
Police	100.00	101.00	103.00	104.00
Fire	48.00	51.00	51.00	51.00
Public Works	25.60	25.85	27.85	27.85
Planning & Zoning	6.25	6.25	6.00	6.00
Housing & Economic Development	1.00	1.00	1.00	1.00
Library	32.00	32.00	32.00	32.00
Recreation	16.00	19.00	19.00	19.00
GENERAL FUND TOTAL	301.30	309.30	311.30	312.30
Electric	45.00	45.00	45.00	48.00
Gas	23.00	23.00	23.00	23.00
Water	27.70	27.75	27.75	27.75
Wastewater	41.04	41.29	41.29	41.29
Stormwater	5.66	6.01	6.01	6.01
Solid Waste	17.00	16.10	16.10	18.10
Airport	2.10	2.10	2.10	2.10
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	8.75	10.00	10.00	13.00
OTHER FUNDS TOTAL	180.70	181.70	181.70	189.70
-				
ALL FUNDS TOTAL	482.00	491.00	493.00	502.00

Personal Services

Authorized Positions by Fund/ Department

Personal Services Cost

Authorized
Positions by
Fund/
Department

Authorized Positions by Fund/Department

DEPAR	TMENT/DIVISION	AUTH POS	*SALARIES	OTHER SALARIES	FRINGES	TOTAL
1100						
1100	Legislative	5.00	61,345	6,632	64,470	132,447
1200	Executive	4.90	468,164	107,371	175,138	750,673
1300	Finance	42.35	1,859,823	31,500	833,617	2,724,940
1400	Human Resources	4.20	191,252	6,000	79,833	277,085
1600	Information Technology	10.50	722,215	15,000	262,152	999,367
1700	Geographic Information Systems	4.50	268,174	3,200	111,485	382,859
2100	Police	104.00	5,710,672	546,280	2,722,022	8,978,974
2200	Fire	51.00	2,996,208	511,178	1,919,716	5,427,102
5100	Public Works	27.85	952,983	41,500	510,008	1,504,491
6100	Planning & Zoning	6.00	328,307	1,800	124,141	454,248
6200	Housing & Economic Development	1.00	94,910	0	46,909	141,819
7100	Library	32.00	850,400	35,200	344,791	1,230,391
8100	Recreation	19.00	744,765	206,039	408,144	1,358,948
	GENERAL FUND TOTAL	312.30	15,249,218	1,511,700	7,602,426	24,363,344
5171	Stormwater Fund	6.01	213,136	5,000	117,116	335,252
1000	Electric Fund	48.00	4,023,301	386,900	1,293,837	5,704,038
2000	Gas Fund	23.00	1,149,178	82,628	533,172	1,764,978
3000	Water Fund	27.75	1,203,708	65,500	563,786	1,832,994
4000	Wastewater Fund	41.29	1,725,163	101,800	851,604	2,678,567
5140	Solid Waste Fund	18.10	721,471	60,500	446,145	1,228,116
8100	Airport	2.10	109,847	0	39,447	149,294
1340	Health Insurance Fund	0.80	55,484	0	14,331	69,815
1350	Workers Compensation Fund	0.65	40,222	0	13,080	53,302
5110	Fleet Services Fund	8.00	382,449	2,250	157,160	541,859
6255	Affordable Housing	1.00	35,277	4,500	15,665	55,442
6100	Building Permits Fund	13.00	708,115	49,000	275,243	1,032,358
	OTHER FUNDS TOTAL	189.70	10,367,351	758,078	4,320,586	15,446,015
	ALL FUNDS TOTAL	502.00	25,616,569	2,269,778	11,923,012	39,809,359

This schedule does not include temporary employees. *Salaries include wages and standby pay

Revenue Sources and Appropriations

REVENUE SOURCES	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
Taxes	9,829,048	10,104,335	9,972,793	10,350,488
Licenses and Permits	9,029,040 1,605,500	1,634,859	1,880,000	1,950,770
Intergovernmental	2,812,548	2,982,822	2,402,101	2,916,685
Charges for Services	840,324	2,902,022	934,643	1,098,666
Fines and Forfeitures	168,245	146,227	934,043 189,000	165,000
Miscellaneous				
	1,176,663	1,071,393	969,682	908,830
Other Sources	10,870,749	10,593,887	10,841,139	10,787,953
TOTAL REVENUE SOURCES	27,303,077	27,419,288	27,189,358	28,178,392
APPROPRIATIONS				
City Commission	74,167	40,027	41,067	42,709
Executive	2,998,620	6,250,020	2,087,139	2,019,245
Finance	496,504	305,178	336,251	262,422
Human Resources	217,189	241,065	230,266	235,000
Information Technology	247,481	217,429	346,996	369,584
Geographic Information Systems	32,857	36,513	37,314	39,757
Police	9,889,103	9,223,464	9,850,225	10,258,584
Fire	6,221,672	6,105,521	6,196,381	6,392,522
Public Works	3,643,365	3,853,850	3,941,984	4,027,036
Community Development	228,674	226,347	231,691	254,723
Economic Development	173,565	258,409	166,681	186,964
Library	1,561,644	1,600,050	1,661,063	1,770,643
Recreation	1,805,524	1,876,502	2,062,300	2,319,203
TOTAL APPROPRIATIONS	27,590,365	30,234,375	27,189,358	28,178,392

General Fund

Revenue Sources and Appropriations



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Revenue Detail

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
TAXES				
31101 Current Property Taxes	4,964,040	5,288,606	5,322,639	5,535,488
31102 Delinquent Property Taxes	6,731	1,889	0	0
31410 Electric - Utility Services Tax	3,127,653	3,084,734	3,110,000	3,245,000
31430 Water - Utility Services Tax	377,969	392,074	375,000	395,000
31440 Gas - Utility Services Tax	244,396	254,524	245,000	260,000
31490 Reuse Water - Services Tax	66,648	76,655	65,000	80,000
31502 Communication Services Tax	855,154	833,150	855,154	835,000
31601 Business Tax Receipts	186,457	172,703	0	0
TOTAL TAXES	9,829,048	10,104,335	9,972,793	10,350,488
LICENSES AND PERMITS				
32310 Electric - Franchise Fees	266,022	271,808	265,000	275,000
32370 Solid Waste - Franchise Fees	111,729	126,334	110,000	130,000
32521 Fire Assessment Fee	1,224,099	1,234,217	1,500,000	1,542,770
32921 Foreclosure Reg. Fee	3,650	2,500	5,000	3,000
TOTAL LICENSES & PERMITS	1,605,500	1,634,859	1,880,000	1,950,770
INTERGOVERNMENTAL REVENUES				
33121 Public Safety - Police (Federal)	147,902	147,060	47,231	0
33171 ERATE	14,400	7,200	14,400	14,400
33191 Federal- Emergency Mgmt.	0	137,180	0	0
33422 Fire Department	21,673	0	0	0
33473 Joint Partnership Agreement	35,881	132,056	132,056	132,056
33512 Revenue Sharing	612,975	586,695	506,154	606,338
33514 Mobile Home Licenses	78,308	75,377	79,000	76,000
33515 Alcoholic Beverage License	23,642	19,824	24,500	20,000
33518 Half Cent Sales Tax	1,365,903	1,402,403	1,114,633	1,450,000
33522 Fire Supplemental Comp	15,998	13,835	16,500	14,000
33541 Rebate/Vehicles - Gas	45,565	48,590	45,500	46,000
33722 Public Safety - Fire	14,969	0	0	0
33743 Lake County	0	0	0	50,000
33803 ALS-Lake County	133,020	143,666	133,000	145,000
33807 Library-Lake County	281,106	264,769	267,927	262,891
33811 County Licenses	21,206	4,167	21,200	0
TOTAL INTERGOVERNMENTAL	2,812,548	2,982,822	2,402,101	2,816,685

General Fund

Revenue Detail

General	
Fund	

Revenue

(Continued)

Detail

Revenue Detail (Continued)

		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
CHARC	GES FOR SERVICES				
34111	Credit Report Fees	2,258	0	0	0
34130	General Fund	19,600	34,000	19,500	30,000
34191	Zoning Fees	68,888	64,758	55,000	65,000
34194	Qualifying Fees-Elections	0	2,142	0	0
34195	Certification & Copying	11,273	7,320	9,000	8,000
34196	County Fire Response	52,950	86,000	0	85,000
34202	Reimb. Co. Resource Officer	80,000	123,467	253,867	245,827
34209	Other Public Safety	74,378	45,612	67,000	56,000
34493	FDOT St Light/ Traffic Signals	304,753	316,358	316,356	327,422
34711	Library Card Fees	179	288	200	200
34712	Library Passport Accept	18,348	9,515	16,000	18,000
34721	Activities Fees	1,249	232	500	500
34721	Non Resident Fees	3,670	3,678	2,500	3,700
34721	5	12,433	12,662	12,740	13,585
34721	Susan Street/ Canal Street	5,835	335	5,950	6,500
34721	Sleepy Hollow Complex	13,243	6,668	13,550	14,800
34722	Splash Pad	22,145	10,931	25,000	20,000
34723	Swimming Pool - Venetian Gardens	25	0	10,000	71,750
34724	Swimming Pool - Dabney	17,682	6,050	9,050	0
34727	•	3,752	3,641	7,180	2,500
34729		0	0	2,500	5,120
34755		4,255	2,119	3,500	3,000
34756		120,256	146,864	105,000	121,462
34757	Marina - Services	3,152	3,125	250	300
тот	AL CHARGES FOR SERVICES	840,324	885,765	934,643	1,098,666
FINES	AND FORFEITURES				
	Court Fines (Traffic)	50,485	35,587	50,500	40,000
35120	Investigative Fees	23,248	25,367	22,000	28,000
35120	Criminal Fines & Forfeits	482	337	500	500
35201	Library Fines	14,375	9,206	13,000	8,000
35401	Code Enforcement Fines	75,600	71,860	100,000	85,000
35403	Other Fine/Parking Ticket	4,055	3,870	3,000	3,500
тот	AL FINES AND FORFEITURES	168,245	146,227	189,000	165,000
MISCE	LLANEOUS REVENUE				
36110	Interest on Investments	301,916	209,334	250,000	185,000
36130	Gain/Loss Investments	134,589	62,349	0	0
36201	Rents and Royalties	28,006	31,631	28,000	30,000
36201	Incubator Rentals	7,600	3,450	5,000	4,000
36205	Cultural Arts Bldg. Fees	7,386	4,043	6,000	5,500
36206	Mote Morris Fees	0	0	0,000	0,000
		2	· ·	· ·	2

Revenue Detail (Continued)

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
MISCELLANEOUS REVENUE (CONT)				
36207 Venetian Center Fees	9,100	60,716	80,000	80,000
36208 Marina Operating Lease	6,600	6,600	6,600	6,600
36208 Marina Dry Slip Rental	229,581	221,399	220,000	225,000
36208 Marina Wet Slip Rental	77,528	84,631	78,000	85,000
36208 Marina Trailer Storage	10,281	10,311	10,000	10,500
6208 Marina Late Fees	2,280	1,531	1,400	1,500
6208 Marina Utility Revenue	1,413	1,561	1,400	1,600
6208 Marina Boat Rentals	1,038	440	500	300
6209 Park Facility Rentals	28,413	22,556	15,000	25,000
6209 Pat Thomas Stadium	1,130	5,985	3,000	5,000
6209 Susan Street/ Canal Street	6,200	6,760	4,500	6,500
6209 Sleepy Hollow Complex	48,215	61,385	60,000	60,000
6211 Library Rentals	10,735	11,318	13,000	11,000
6245 Antenna Tower Fees	155,931	55,276	100,000	60,000
6403 Sale-Furniture/Equipment/Land	4,526	2,772	0	2,500
6404 Recovery from Losses	(20,374)	3,461	0	0
6429 Sale of Real Estate	31,048	36,690	0	0
6501 Sale of Surplus Materials	101	0	0	0
6609 Contributions/Donations	4,500	24,860	3,000	3,000
6611 Friends of the Library	5,313	0	8,082	7,555
6691 Mote- Morris	50	200	0	0
6694 Contributions-C.U.R.E.	4,837	55,968	5,500	5,500
6695 School Bus Lights	647	652	700	675
6906 Misc. Reimbursement	71,835	83,405	70,000	85,000
6908 Cash Over and Short	(34)	8	0	0
6909 Other Income	2,083	2,101	0	2,100
6925 Misc.Jobbing Revenue	4,184	0	0	0
990 Misc Non-Operating Revenue	5	0	0	0
TOTAL MISCELLANEOUS	1,176,663	1,071,393	969,682	908,830
THER SOURCES				
8161 Transfer from Fleet (510)	479,308	1,299,840	1,139,002	1,012,174
8191 From Discretionary Tax (132)	459,598	413,446	360,429	625,545
3191 From Gas Tax (133)	724,167	427,125	964,665	655,080
8201 Electric Utility Contribution	4,000,000	4,000,000	3,603,405	3,027,198
3201 Electric - Surcharge	1,393,720	1,392,360	1,544,829	1,624,943
202 Gas Utility Contribution	606,204	632,906	622,004	620,989
3202 Gas - Surcharge	115,917	115,646	148,712	181,973
3203 Water Utility Contribution	674,296	644,618	718,582	739,232
203 Water - Surcharge	344,430	359,963	357,980	368,924
8204 Wastewater Utility Contribution	888,998	897,152	955,243	987,324
3205 Solid Waste Contribution	403,428	410,831	426,288	438,571
401 Capital Fire Lease	780,683	0	0	0
8830 Lakefront TV Reserve Account	0	0	0	6,000
8891 Fund Balance Appropriated	0	0	0	950,000
TOTAL OTHER SOURCES	10,870,749	10,593,887	10,841,139	11,237,953
	27,303,077	27,419,288	27,189,358	28,528,392

General nd

> *enue* tail ontinued)

Fiscal Year 2021 - 22 Annual Budget 97

General Fund

Departmental Summary of Appropriations

Departmental Summary of Appropriations

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
1100 CITY COMMISSION				
Personal Services	112,237	129,903	125,505	132,447
Operating Expenses	36,094	30,202	38,764	38,391
Other Uses	(74,164)	(120,078)	(123,202)	(128,129)
TOTAL CITY COMMISSION	74,167	40,027	41,067	42,709
1200 EXECUTIVE				
Personal Services	726,767	724,003	760,935	750,673
Operating Expenses	377,476	392,604	386,565	402,300
Grants & Aids	266,710	255,000	50,000	0
Other Uses	1,627,667	4,878,413	889,639	866,272
TOTAL EXECUTIVE	2,998,620	6,250,020	2,087,139	2,019,245
1300 FINANCE				
Personal Services	2,515,809	2,462,985	2,579,636	2,724,940
Operating Expenses	763,070	845,520	808,222	796,764
Capital Outlay	32,661	31,834	0	0
Other Uses	(2,815,036)	(3,035,161)	(3,051,607)	(3,259,282)
TOTAL FINANCE	496,504	305,178	336,251	262,422
1400 HUMAN RESOURCES				
Personal Services	242,524	269,786	262,700	277,085
Operating Expenses	91,614	95,463	97,091	95,931
Other Uses	(116,949)	(124,184)	(129,525)	(138,016)
TOTAL HUMAN RESOURCES	217,189	241,065	230,266	235,000
1600 INFORMATION TECHNOLOGY				
Personal Services	972,490	967,196	1,019,164	999,367
Operating Expenses	972,490 914,926	1,001,284	1,033,575	1,093,229
Capital Outlay	136,898	176,168	132,200	132,000
Other Uses	(1,776,833)	(1,927,219)	(1,837,943)	(1,855,012)
	(1,110,000)	(1,021,210)	(1,007,040)	(1,000,012)
TOTAL INFORMATION TECH	247,481	217,429	346,996	369,584

Departmental Summary of Appropriations (Continued)

4700 010	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
1700 GIS	214 700	247 452	257 070	202 050
Personal Services	314,799 13,771	347,452 17,659	357,070 16,069	382,859 14,713
Operating Expenses Other Uses	(295,713)	(328,598)	(335,825)	(357,815)
Ouler Oses	(295,715)	(320,390)	(335,625)	(357,615)
TOTAL GIS	32,857	36,513	37,314	39,757
2100 POLICE				
Personal Services	8,166,672	7,967,775	8,624,094	8,978,974
Operating Expenses	1,147,703	1,188,070	1,226,131	1,279,610
Capital Outlay	515,251	8,142	0	0
Debt Service	59,477	59,477	0	0
TOTAL POLICE	9,889,103	9,223,464	9,850,225	10,258,584
2200 <u>FIRE</u> Personal Services	5,018,918	5,168,289	5,316,889	5,427,102
Operating Expenses	758,798	906,593	844,492	915,420
Capital Outlay	413,317	300,333 0	35,000	50,000
Debt Service	30,639	30,639	0,000	00,000
Debt Sel Mce	30,039	50,059	0	0
TOTAL FIRE	6,221,672	6,105,521	6,196,381	6,392,522
5100 PUBLIC WORKS				
Personal Services	1,271,902	1,242,246	1,414,973	1,504,491
Operating Expenses	2,426,520	2,745,064	2,670,586	2,725,953
Capital Outlay	50,810	26,947	50,000	0
Other Uses	(105,867)	(160,407)	(193,575)	(203,408)
TOTAL PUBLIC WORKS	3,643,365	2 952 950	3,941,984	4 007 006
TOTAL FUBLIC WORKS	3,043,303	3,853,850	3,941,904	4,027,036
6100 COMMUNITY DEVELOPMENT				
Personal Services				
	434,165	448,400	444,418	454,248
Operating Expenses	434,165 74,002	448,400 53,977	444,418 70,450	454,248 111,804
Operating Expenses Other Uses				
Other Uses	74,002 (279,493)	53,977 (276,030)	70,450 (283,177)	111,804 (311,329)
	74,002	53,977	70,450	111,804
Other Uses	74,002 (279,493)	53,977 (276,030)	70,450 (283,177)	111,804 (311,329)
Other Uses TOTAL COMMUNITY DEVELOP 6200 <u>ECONOMIC DEVELOPMENT</u>	74,002 (279,493) 228,674	53,977 (276,030) 226,347	70,450 (283,177) 231,691	111,804 (311,329) 254,723
Other Uses TOTAL COMMUNITY DEVELOP 6200 <u>ECONOMIC DEVELOPMENT</u> Personal Services	74,002 (279,493) 228,674 131,777	53,977 (276,030) 226,347 127,947	70,450 (283,177) 231,691 129,160	111,804 (311,329) 254,723 141,819
Other Uses TOTAL COMMUNITY DEVELOP 6200 <u>ECONOMIC DEVELOPMENT</u>	74,002 (279,493) 228,674	53,977 (276,030) 226,347	70,450 (283,177) 231,691	111,804 (311,329) 254,723

General Fund

Departmental Summary of Appropriations (Continued)

General Fund

Departmental Summary of Appropriations (Continued)

Departmental Summary of Appropriations (Continued)

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
7100 LIBRARY	2010-15	2019-20	2020-21	2021-22
Personal Services	1,092,054	1,095,413	1,176,980	1,230,391
Operating Expenses	469,590	448,327	484,083	491,652
Capital Outlay	0	56,310	0	48,600
TOTAL LIBRARY	1,561,644	1,600,050	1,661,063	1,770,643
8100 RECREATION				
Personal Services	1,119,171	1,197,153	1,306,780	1,358,948
Operating Expenses	681,077	639,136	755,520	942,655
Capital Outlay	5,276	40,213	0	17,600
TOTAL RECREATION	1,805,524	1,876,502	2,062,300	2,319,203
GRAND TOTAL				
Personal Services	22,119,285	22,148,548	23,518,304	24,363,344
Operating Expenses	7,796,429	8,494,361	8,469,069	8,953,567
Capital Outlay	1,154,213	339,614	217,200	248,200
Debt Service	90,116	90,116	0	0
Grants and Aids	266,710	255,000	50,000	0
Other Uses	(3,836,388)	(1,093,264)	(5,065,215)	(5,386,719)
TOTAL APPROPRIATIONS	27,590,365	30,234,375	27,189,358	28,178,392

Schedule of General Fund Appropriations by Funding Source

Total general fund activities

		Pr	ogram Revenu	les	Appropriations funded from non-program Revenues
		Grants and	Charges for	Miscellaneous	
unctions/Programs	Appropriations	Contributions	Services	Revenue	Total
General fund activities:					
City Commission	\$ 42,709				\$ (42,709)
Executive	2,019,245		8,000	8,500	(2,002,745)
Reserve(s) for cash carried forward	0				0
Finance	262,422				(262,422)
Human Resources	235,000				(235,000)
Information Technology	369,584				(369,584)
GIS/Engineering	39,757				(39,757)
Police	10,258,584	-	301,827	157,000	(9,799,757)
Fire	6,392,522	159,000	85,000	1,542,770	(4,605,752)
Public Works	4,027,036	132,056	327,422	60,000	(3,507,558)
Community Development	254,723		65,000		(189,723)
Housing and Economic Development	t 186,964				(186,964)
Library	1,770,643	312,891	18,200	26,555	(1,412,997)
Recreation	2,037,295	100,000	138,455	182,000	(1,616,840)
Marina	281,908		124,762	330,500	173,354

General fund revenues not attributable to specific programs: Taxes: Property taxes \$ 5,535,488 Utility service taxes 4,815,000 Occupational & county licenses 3,000 2,212,738 State shared revenues Investment income 185,000 Miscellaneous revenue 559,275 Subtotal, general fund revenues before transfers 13,310,501 Transfers from other funds 10,781,953 Appropriate Reserves 6,000 Fund balance appropriated

703,947

\$

\$ 28,178,392

\$1,068,666

\$ 2,307,325

\$ (24,098,454)

Total general fund revenues not attributable to specific programs \$ 24,098,454

General Fund

Schedule of Appropriations by Funding Source



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CITY COMMISSION

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

The City Commission, composed of 5 residents, is the legislative and policy-making body of the City. Elections are held in conjunction with county, state, and federal elections. Two of the Commissioners are elected at large and three by districts. 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 Čommerce
- 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

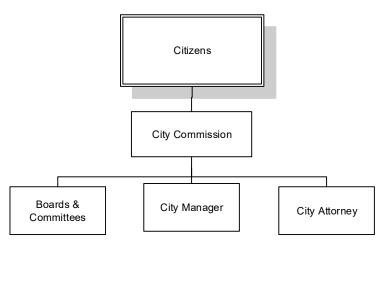
Legislative Department

Organization

Total Budget

\$ 42,709 GF <u>128,129</u> AL \$170,838

Organizational Chart



Legislative Department

City Commission Division

Goals & Tasks

Goals & Tasks

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

Task:

- Seek and develop partnerships with Lake County, Lake Sumter State College, Lake Tech, and the Lake County School Board for shared benefits and returns to our community
- Maintain open relationships with other governing bodies, business groups, media and citizens
- Seek economic development opportunities that encourage business expansion and or retention
- Work with Florida Department of Transportation to identify and solve transportation problems and identify opportunities to improve the aesthetics of the community gateways
- 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 conference annually
- Participate in Lake Legislative Days
- Create and preserve an environmentally health, 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 the "Quality of Life" for residents
- Seek and spend resources as good fiduciary stewards of the public's investment

Major Accomplishments:

- □ Sunset Business License Tax
- □ Established low revenue forecast in preparation for impacts from COVID-19
- Continued Enterprise Fund Independence

Classification	2021	Change	2022	Amount
City Commissioners Mayor	4.00 1.00	0.00 0.00	4.00 1.00	45,457 15,888
Total	5.00	0.00	5.00	61,345

Legislative Department

City Commission Division

Personnel Schedule

Legislative	Appropriations Detail		Account # 001–1111–5			
Department		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22	
	PERSONAL SERVICES					
	1110 Salaries	56,682	58,181	59,559	61,345	
City	1510 Special Pay	6,632	6,632	6,632	6,632	
Commission	2110 FICA	3,066	3,230	3,249	3,288	
	23xx Insurance	45,360	61,364	55,592	60,702	
Division	2410 Workers' Compensation	159	162	167	171	
	26xx Other Payroll Benefits	338	334	306	309	
	TOTAL PERSONAL SERVICES	112,237	129,903	125,505	132,447	
Appropriations	OPERATING EXPENSES					
Detail	4010 Travel	2,987	1,785	3,744	4,010	
	4110 Communication	360	120	500	420	
	4210 Postage	49	38	60	40	
	4310 Utilities	2,894	3,103	2,900	3,000	
	4510 Insurance	840	886	975	941	
	46xx Repairs & Maintenance- Equipment	1,400	1,400	1,610	1,410	
	4710 Printing & Binding	108	0	150	150	
	4810 Promotional Activities	17,300	18,250	18,750	18,750	
	4920 Other Current Charges	305	0	500	500	
	4930 Recognitions	130	195	200	75	
	5180 Minor Furniture & Equipment	132	0	200	200	
	5210 Operating Supplies	1,772	312	1,850	1,850	
	5410 Publications & Memberships	4,917	4,113	5,275	4,995	
	5520 Training	2,900	0	2,050	2,050	
	TOTAL OPERATING EXPENSES	36,094	30,202	38,764	38,391	
	OTHER USES	(74.404)	(400.070)	(400,000)	(400,400)	
	9941 Utilities Allocation	(74,164)	(120,078)	(123,202)	(128,129)	
	TOTAL OTHER USES	(74,164)	(120,078)	(123,202)	(128,129)	
	TOTAL GENERAL FUND APPROPRIATIONS	74,167	40,027	41,067	42,709	

propriations summary	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE	Legislative Department
Personal Services	125,505	132,447	6,942	5.53%	
Operating Expenses	38,764	38,391	(373)	-0.96%	
Other Uses	(123,202)	(128,129)	(4,927)	4.00%	City Commission
TOTALS	41,067	42,709	1,642	4.00%	Division

City Commission Division

Appropriations Summary



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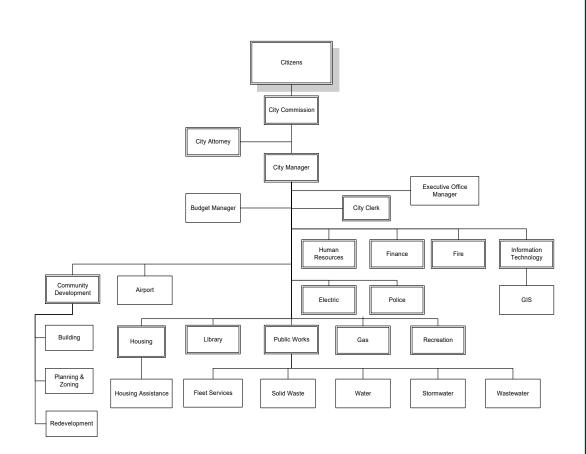
Al Minner, City Manager

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 <u>City Clerk</u> ·Agenda ·Minutes ·Contracts ·Ordinances ·Resolutions <u>City Attorney</u> ·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

\$ 2,369,245 GF 623,288 AL

\$ 2,992,533

Goals & Tasks

Executive
Department

Public Outreach & Lakefront TV

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:

Goals & Tasks

- Began livestreaming select programming on LakeFront TV including City Commission meetings, Planning & Zoning meetings and the Leesburg Christmas Parade
- Reached an agreement with Lake County to broadcast County Commission meetings on LakeFront TV
- Took measures to ensure that all broadcasts on LakeFront TV are ADA compliant
- □ Continued outreach through website postings and social media

Classification	2021	Change	2022	Amount	Executive Department
Executive Office Manager ¹	0.20	0.00	0.20	14,439	
	0.20	0.00	0.20	14,439	Public Outreach & Lakefront TV
Notes: Allocations Executive Office Manager ¹					

Personnel

Schedule

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

Executive	Appropriations Detail		Account	# 001-12	20-512
Department		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERSONAL SERVICES				
	12xx Regular Salaries & Wages	13,644	14,094	14,435	14,439
Public Outreach	1410 Overtime	591	215	0	0
& Lakefront TV	2110 FICA	1,017	1,042	1,029	1,059
	221x Retirement	682	2,283	2,119	722
	23xx Insurance	1,996	1,991	2,286	1,557
	2410 Workers' Compensation	39	40	40	40
	26xx Other Employee Benefits	42	7	7	7
Appropriations					
	TOTAL PERSONAL SERVICE	S 18,011	19,672	19,916	17,824
Detail	OPERATING EXPENSES				
	3110 Professional Services	1,212	1,200	1,200	0
	341x Contract Services	131,465	154,418	158,577	166,200
	3411 Production Expenses	1,200	01+,+10	0	00,200
	4110 Communication	703	771	793	1,728
	4210 Postage	0	0	50	50
	4310 Utilities	2,432	2,776	2,300	2,880
	4510 Insurance	21	24	2,000	2,000
	46xx Repairs & Maintenance- Eq		920	1,560	960
	4710 Printing & Binding	8,260	8,876	9,630	9,710
	481x Promotional Activities	7,500	4,000	0	4,000
	5180 Minor Furniture/Equipment	2,777	0	0	10,475
	5210 Operating Supplies	37	1,502	100	250
	5410 Publications & Membership	s 2,296	4,044	2,800	2,475
	TOTAL OPERATING EXPENS	ES 159,223	178,531	177,035	198,753
	TOTAL GENERAL FUND APPROP	RIATIONS 177,234	198,203	196,951	216,577

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	19,916	17,824	(2,092)	-10.50%
Operating Expenses	177,035	198,753	21,718	12.27%
TOTALS	196,951	216,577	19,626	9.96%

Significant Budget Changes:

The change in Operating Expenses is due to the Facci Bella contract in Contract Services (3410). Additionally, Promotional Activities (4810) increased due to a TV sponsorship fee and Minor Furniture/ Equipment (5180) increased due to Commission Chamber Camera Upgrade project, \$6,000 in revenue is also included in the budget for this project.

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.

• 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:

Task:

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

Classification	2021	Change	2022	Amount
City Manager	1.00	0.00	1.00	196,976
Executive Office Manager ¹	0.70	0.00	0.70	50,537
Budget Manager	1.00	0.00	1.00	86,570
Total	2.70	0.00	2.70	334,083
Notes: Allocations Executive Office Manager ¹				

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

Executive Department

Administration Division

Personnel Schedule

Executive	Appropriations Detail		Account	# 001-12	21-512
Department		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERSONAL SERVICES				
	1xxx Regular Salaries & Wages	402,052	400,929	325,812	334,083
Administration	1410 Overtime	2,069	752	1,800	750
Division	15xx Bonuses/Incentives	0	2,028	0	0
DIVISION	1641 Vacation/ Terms & Buyout	15,117	10,634	0	0
	2110 FICA	27,736	27,978	24,275	24,986
	221x Retirement	35,061	34,393	28,994	32,501
	23xx Insurance	52,519	44,046	38,985	37,207
	2410 Workers' Compensation	1,173	1,160	913	935
Appropriations	26xx Other Employee Benefits	8,505	6,711	5,271	4,925
Detail	TOTAL PERSONAL SERVICES	544,232	528,631	426,050	435,387
Detail			,	,	
	OPERATING EXPENSES				
	3110 Professional Services	2,800	0	500	500
	341x Contract Services	0	0	500	500
	4010 Travel	5,078	1,492	2,000	1,900
	4110 Communication	881	1,025	876	1,170
	4210 Postage	71	5	125	75
	4310 Utilities	3,537	3,792	3,550	3,675
	4410 Rentals	0	0	200	200
	4510 Insurance	2,239	2,391	2,424	2,375
	4625 Repairs & Maintenance- Non Buildings	2,682	0	0	0
	46xx Repairs & Maintenance- Equipment	5,771	4,622	5,460	5,460
	4710 Printing & Binding	371	0	300	300
	481x Promotional Activities	29,780	31,063	32,450	31,900
	49xx Advertising	463	1,600	150	150
	5180 Minor Furniture/Equipment	132	0	100	200
	5210 Operating Supplies	2,402	2,936	3,000	3,000
	5215 Uniforms	37	296	150	150
	5410 Publications & Memberships	13,718	14,427	13,000	14,500
	5520 Training	1,195	680	1,000	975
	TOTAL OPERATING EXPENSES	71,157	64,329	65,785	67,030
	OTHER USES				
	994x Utilities Allocation	(400,002)	(504,014)	(418,060)	(427,054)
	9990 Contingency Fund	0	0	0	0
	TOTAL OTHER USES	(400,002)	(504,014)	(418,060)	(427,054)
	TOTAL GENERAL FUND APPROPRIATIONS	215,387	88,946	73,775	75,363

propriations Summary	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE	Executive Departmer
Personal Services	426,050	435,387	9,337	2.19%	
Operating Expenses	65,785	67,030	1,245	1.89%	Administratio
Other Uses	(418,060)	(427,054)	(8,994)	2.15%	Division
TOTALS	73,775	75,363	1,588	2.15%	

Appropriations Summary

Department

Administration

Goals & Tasks

Executive Department

City Clerk Division

Goals & Tasks

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

Task:

- Provide an amicable and knowledgeable atmosphere for citizens to increase customer satisfaction through good communication and service
- Process all official record requests in compliance with Florida Public Records Law (F.S. Chapter 119)
- Provide access to City Commission meeting agenda (on the City's website) five (5) days prior to meetings on the City's website
- 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
- 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
- Provide to applicable departments, on a monthly basis, a list of contracts expiring within three months
- Maintain a responsible budget by evaluating expenditures throughout the year
- Take advantage of "in house" training to reduce costs and improve knowledge and proficiency

Major Accomplishments:

- □ Prepared agendas, recorded and transcribed minutes for 38 City Commission, Community Redevelopment Agency meetings, workshops and budget meetings
- Coordinated the destruction of 169 boxes of obsolete records and placed 253 boxes into the records retention system
- □ Implemented improvements to ensure dissemination of public information is ADA compliant
- Implemented a new agenda software program to provide easier public access to all agendas and meetings

Performance Measures:

	2019-20	2020-21	2021-22
Public record requests received	748	650	650
Public record requests processed	727	650	650
Indexing transactions processed	1,280	1,000	1,000
Prepared legal ads for newspaper	115	60	60

Classification	2021	Change	2022	Amount
City Clerk Deputy City Clerk I	1.00 1.00	0.00 0.00	1.00 1.00	76,794 42,848
Total	2.00	0.00	2.00	119,642

Executive Department

City Clerk Division

Personnel Schedule

Executive	Appropriations Detail		Account	# 001-12	22-512
Department		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERSONAL SERVICES				
	12xx Regular Salaries & Wages	101,207	106,712	109,262	119,642
City Clerk	1410 Overtime	373	245	500	500
-	1641 Vacation/ Terms & Buyout	2,703	2,784	0	0
Division	2110 FICA	7,691	8,111	8,078	8,963
	221x Retirement	13,134	13,509	12,700	15,964
	23xx Insurance	25,966	25,660	27,763	32,570
	2410 Workers' Compensation	292	307	306	335
	26xx Other Payroll Benefits	3,429	3,493	3,486	3,367
Appropriations					
Appropriations	TOTAL PERSONAL SERVICES	154,795	160,821	162,095	181,341
Detail					
	OPERATING EXPENSES				
	3410 Contract Services	10,279	7,504	10,000	9,700
	4010 Travel	634	1,286	1,300	1,400
	4110 Communication	397	469	450	450
	4210 Postage	374	314	275	275
	4310 Utilities	2,572	2,758	2,600	2,800
	4510 Insurance	423	660	690	772
	46xx Repairs & Maintenance- Equipment	3,578	3,937	3,420	3,550
	4810 Promotional Activities	0	100	150	150
	4911 Advertising	12,219	24,294	10,000	10,000
	4920 Other Current Charges	293	2,661	700	1,000
	5180 Minor Furniture/Equipment	0	0	200	200
	5210 Operating Supplies	494	855	750	700
	5410 Publications & Memberships	792	965	3,000	2,820
	5520 Training	675	0	1,100	1,100
	TOTAL OPERATING EXPENSES	32,730	45,803	34,635	34,917
	OTHER USES				
	9941 Utilities Allocation	(140,643)	(154,968)	(147,548)	(162,194)
	TOTAL OTHER USES	(140,643)	(154,968)	(147,548)	(162,194)
	TOTAL GENERAL FUND APPROPRIATION	IS 46,882	51,656	49,182	54,064

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	162,095	181,341	19,246	11.87%
Operating Expenses	34,635	34,917	282	0.81%
Other Uses	(147,548)	(162,194)	(14,646)	9.93%
TOTALS	49,182	54,064	4,882	9.93%

Executive Department

City Clerk Division

Appropriations Summary

Goals & Tasks

Executive Department

Elections Division

Goals & Tasks

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

Task:

- Conduct elections in compliance with all laws, rules and regulations
- Prepare election calendar for distribution by March 1 of election year
- Provide candidate packets for distribution beginning March 1 of election year
- Proclaim election at the second City Commission meeting in June of election year as required by the City of Leesburg Code of Ordinances
- Accept qualifying packets, administer and notarize oaths for all candidates for the City Commission seats from pre-filing through end of qualifying period
- Receive and publish, via the City's website, all treasurer reports
- Receive political sign deposits from any candidate who posts signs in the City of Leesburg
 - Continue to improve communication with citizens on the City of Leesburg's election procedures by advertising qualifying dates, via electronic and published media, answering all telephone inquiries and speaking engagements

Major Accomplishments:

- □ Coordinated with Supervisor of Elections to secure polling locations
- □ Received and returned signed deposits for 14 candidates
- □ Leesburg citizens passed referendum to create 5 single Commission districts (6,975 Yes votes, 3,335 No votes for a total of 10,310 votes)
- □ Administered Oath of Office to Commissioner Jimmy Burry, Seat 1, District 1 and Commissioner Jay Connell, Seat 3, District 3
- D Presented Certificate of Election at the November 23, 2020 City Commission meeting

Performance Measures:

	2019-20	2020-21	2021-22
Seats available	N/A	2	N/A
Number of candidates	N/A	5	N/A
Total votes cast	N/A	7,869	N/A
Candidate packets prepared	10	N/A	10
Political sign deposits received	N/A	14	N/A
Treasurer's reports received	N/A	79	N/A
Installed Commissioners	N/A	2	N/A

Appropriations Detail		F			
	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22	Executive Departme
OPERATING EXPENSES					
4911 Advertising-Other Ads	0	0	500	500	
4920 Other Current Charges	0	0	500	500	Elections
TOTAL OPERATING EXPENSES	0	0	1,000	1,000	Division
TOTAL GENERAL FUND APPROPRIATIONS	0	0	1,000	1,000	
 4911 Advertising-Other Ads 4920 Other Current Charges TOTAL OPERATING EXPENSES 	•	0	500 1,000	500	

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	1,000	1,000	0	0.00%
TOTALS	1,000	1,000	0	0.00%

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Appropriations Detail &

Summary

Goals & Tasks

Task:

City Attorney Division

Department

Goals & Tasks

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

 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:

2019-20	2020-21	2021-22
35	40	48
40	40	48
25	30	25
24	15	10
50	45	48
75	75	75
20	25	15
1	1	2
	35 40 25 24 50 75 20	35 40 40 40 25 30 24 15 50 45 75 75 20 25

Appropriations Detail	Account # 001–1241–514				
	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22	Exe De
OPERATING EXPENSES					I —
3110 Professional Services	94,440	70,013	99,500	92,000	
					City
TOTAL OPERATING EXPENSES	94,440	70,013	99,500	92,000	4
OTHER USES					Div
9941 Utilities Allocation	(33,054)	(23,804)	(35,820)	(34,040)	
TOTAL OTHER USES	(33,054)	(23,804)	(35,820)	(34,040)	—
TOTAL GENERAL FUND APPROPRIATIONS	61,386	46,209	63,680	57,960	Арр

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propriations Detail & Summary

Appropriations Summary

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses Other Uses	99,500 (35,820)	92,000 (34,040)	(7,500) 1,780	-7.54% -4.97%
TOTALS	63,680	57,960	(5,720)	-8.98%

Executive Department

Description

Miscellaneous Division

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:			
	2019-20	2020-21	2021-22
CURE donations			
(including \$6,000 from Commission)	55,968	20,000	10,000
CURE vouchers issued	405	350	250

Арр	propriations Detail	Account # 001-1295-XXX			
		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
PERS	ONAL SERVICES				
1249	Vacation Buy Back	0	0	149,374	106,121
2510	Unemployment Compensation	9,729	14,879	3,500	10,000
то	TAL PERSONAL SERVICES	9,729	14,879	152,874	116,121
<u>OPER</u>	ATING EXPENSES				
3110	Professional Services	5,816	5,816	0	0
3410	Contract Services	0	0	0	0
4510	Insurance	100	100	500	500
4810	Promotional Activities	2,995	0	0	0
4930	PD Community Services	1,500	1,500	1,500	1,500
4934	CA Warehouse Over/Short	65	(9,188)	0	0
4990	C.U.R.E. Payments	9,450	35,700	6,600	6,600
5440	Education Reimbursement	0	0	10	0
то	TAL OPERATING EXPENSES	19,926	33,928	8,610	8,600
GRAN	ITS AND AIDS				
8210	Local Contributions	0	0	50,000	0
8213	Housing Rehab Program	0	0	0	0
8214	Matching Landscape/Façade	16,710	5,000	0	0
8216	MEC/FSL Grant	250,000	250,000	0	0
то	TAL GRANTS AND AIDS	266,710	255,000	50,000	0
OTHE	R USES				
9112	Homelessness Reserve	0	0	0	0
9121	Debt Service	1,548,449	1,535,199	1,491,067	1,489,560
9131	Transfer to Capital Projects Fund	652,917	4,026,000	0	350,000
9161	Reserve/Cash Carried Forward	0	0	0	0
9221	Transfer to CHCRA Fund	0	0	0	0
то	TAL OTHER USES	2,201,366	5,561,199	1,491,067	1,839,560
TOTA	L GENERAL FUND APPROPRIATIONS	2,497,731	5,865,006	1,702,551	1,964,281

Executive Department

Miscellaneous Division

Appropriations Detail

Appropriations Summary Executive ADOPTED ADOPTED **INCREASE**/ Department 2020-21 2021-22 (DECREASE) PERCENTAGE Personal Services 152,874 116,121 (36,753) -24.04% 8,600 Operating Expenses 8,610 (10) -0.12% Miscellaneous Grants and Aids 50,000 (50,000) -100.00% 0 Division Other Uses 1,491,067 1,839,560 348,493 23.37% 1,702,551 15.37% TOTALS 1,964,281 261,730 **Appropriations** Summary

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 Customer Service Procurement ·Utility Payments Cash Receipts ·Bids ·Fixed Assets ·Cash Receipts ·Requisitions ·Payroll ·Switchboard ·Purchase orders ·Delinquencies ·Debt Service Auction ·Accounts Payable ·Collection Reports ·Annual Contracts ·Cash Management ·Generate Bills Investments ·Customer Inquiries ·Financial Reporting New Accounts ·Miscellaneous Billing ·Terminated Accounts ·Work Orders ·Monitor Meter Reading ·Risk Management ·Disconnects ·Reconnects

Inventory & Materials Mgmt. ·Receive shipments ·Distribution to city depts. ·Fuel inventory, monitoring and reports ·Surplus disposal

Organizational Chart

Finance Director Custome Purchasing Accounting Manage Accounts Manager Assistant Customer Accounts Manager Administrative Assistant II Senio Warehouse Accounting Financial Reporting Operations Supervisor Buyer Supervisor Manage Warehouse Customer Service Utility Billing Specialists Operations Customer Relations Supervisor Supervisor Payroll Administrator Risk & Pavroll . Supervisor Accountants Technicia Utility Billing Customer Service Specialists Customer Relations Specialist Specialist I Accounting Specialist II Utility Service Customer Service Customer Service Specialists Technician Speciaists Accounting Specialist

Finance Department

Organization

Total Budget

\$ 262,422 GF <u>3,259,282</u> AL \$ 3,521,704

Goals & Tasks

Finance Department

Accounting Division

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:

	2019-20	2020-21	2021-22
Management Letter Comments	0	0	0
GFOA award for financial reporting (consecutive years)	30	31	32

Classification	2021	Change	2022	Amount
Accountant I	1.00	0.00	1.00	34,341
Accountant III	1.00	0.00	1.00	56,222
Accounting Operations Supervisor	1.00	0.00	1.00	66,206
Accounting Specialist I	1.00	0.00	1.00	31,200
Accounting Specialist II	1.00	0.00	1.00	39,416
Finance Director ¹	0.85	0.00	0.85	101,041
Financial Reporting Manager	1.00	0.00	1.00	72,114
Payroll Administrator	1.00	0.00	1.00	52,896
Payroll & Risk Technician ²	0.50	0.00	0.50	22,392
Total	8.35	0.00	8.35	475,828

Note: Allocations

Finance Director¹ 15%-1350 & 85%-1331

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

Finance Department

Accounting Division

Personnel Schedule

Finance	Appropriations Detail	Account # 001-1331-5			31-513
Department		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERSONAL SERVICES				
	12xx Regular Salaries & Wages	521,982	424,206	456,535	475,828
A	1410 Overtime	469	3,992	1,000	1,000
Accounting	15xx Bonuses/Incentives	2,033	2,864	0	0
Division	1641 Vacation/Terms & Buyout	21,299	9,116	0	0
	2110 FICA	38,573	30,621	32,548	34,341
	221x Retirement	46,410	41,669	40,955	66,667
	23xx Insurance	112,314	112,687	119,689	113,973
	2410 Workers' Compensation	1,529	1,228	1,280	1,332
	26xx Other Payroll Benefits	3,258	3,408	3,520	3,257
Appropriations	-				
Detail	TOTAL PERSONAL SERVICES	747,867	629,791	655,527	696,398
	OPERATING EXPENSES				
	3110 Professional Services	964	32	100	100
	3210 Auditing	78,000	90,578	77,000	91,700
	3410 Contract Services	629	669	20,650	1,000
	4010 Travel	2,987	0	3,360	3,360
	4210 Postage	4,323	4,671	4,515	4,750
	4310 Utilities	10,290	11,031	10,500	12,000
	4510 Insurance	3,313	3,276	3,175	2,813
	46xx Repairs & Maintenance Equipment	8,482	7,195	8,880	8,760
	4710 Printing & Binding	39	0	100	250
	4810 Promotional Activities	150	100	150	150
	49xx Other Current Charges	639	630	660	660
	5180 Minor Furniture/Equipment	0	514	300	520
	52xx Operating Supplies	2,993	3,006	3,000	3,000
	5410 Publications & Memberships	1,318	1,370	1,920	1,920
	5520 Training	1,269	40	2,615	2,615
	TOTAL OPERATING EXPENSES	115,396	123,112	136,925	133,598
	OTHER USES				
	9941 Utilities Allocation	(517,958)	(639,965)	(673,584)	(705,497)
	TOTAL OTHER USES	(517,958)	(639,965)	(673,584)	(705,497)
	TOTAL GENERAL FUND APPROPRIATIONS	345,305	112,938	118,868	124,499

,propriations summary	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE	Finance Departm
Personal Services	655,527	696,398	40,871	6.23%	
Operating Expenses	136,925	133,598	(3,327)	-2.43%	Accountin
Other Uses	(673,584)	(705,497)	(31,913)	4.74%	Division
TOTALS	118,868	124,499	5,631	4.74%	

Appropriations Summary

Department

Accounting Division

Finance Department

Customer Service Division

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

Task:

Goals & Tasks

- Increase Click2Gov and IVR payments to a minimum of 15,000 transactions per month
- Increase the number of electronic billing customers to 10,000 from 6,000
- 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:

Goals & Tasks

- □ 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 \$35,000 annually in utility billing production costs

Performance Measures:

	2019-20	2020-21	2021-22
Educational insert into bills (times per year)	2	2	2
Customer workshops (times per year)	2	2	2
In-home Energy Audits	0	200	200

Classification	2021	Change	2022	Amount
Administrative Assistant II	1.00	0.00	1.00	34,715
Assistant Customer Accounts Manager	1.00	0.00	1.00	61,797
Customer Accounts Manager	1.00	0.00	1.00	90,397
Customer Relations Specialist	1.00	0.00	1.00	35,714
Customer Relations Supervisor	1.00	0.00	1.00	41,018
Customer Service Operations Supervisor	1.00	1.00	2.00	84,406
Customer Service Specialist	17.00	0.00	17.00	583,856
Utility Billing Specialist II	1.00	0.00	1.00	35,714
Utility Billing Supervisor	1.00	0.00	1.00	38,542
Utility Service Technician	2.00	0.00	2.00	85,737
Standby				4,000
Total	27.00	1.00	28.00	1,095,896

Finance Department

Customer Service Division

Personnel Schedule

Finance	Appropriations Detail	Account # 001–1334–513			
Department		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERSONAL SERVICES				
	12xx Regular Salaries & Wages	891,080	963,412	1,032,412	1,095,896
	1310 Temporary Labor	1,769	0	0	0
Customer	1410 Overtime	28,012	27,600	30,000	30,000
Service	1641 Vacation/Terms & Buyout	23,842	12,495	0	0
	2110 FICA	66,715	71,309	72,032	78,118
Division	221x Retirement	68,051	73,156	73,702	107,797
	23xx Insurance	289,119	285,228	297,623	296,687
	2410 Workers' Compensation	3,794	3,923	3,992	4,199
	26xx Other Payroll Benefits	1,312	1,816	1,560	1,945
		1,012	1,010	1,000	1,010
Appropriations	TOTAL PERSONAL SERVICES	1,373,694	1,438,939	1,511,321	1,614,642
Detail	OPERATING EXPENSES				
		99,065	103,180	121,544	101 011
					121,814
	4010 Travel	169	378	2,500	2,500
	41xx Communication	10,747	10,461	10,990	10,990
	4210 Postage	148,791	154,181	154,000	155,040
	4310 Utilities	8,039	8,618	8,550	8,550
	4410 Rentals	2,626	4,262	3,600	3,600
	4415 Internal Fleet Lease	8,614	11,601	8,787	8,898
	4510 Insurance	6,794	7,555	8,429	9,133
	461x Repairs & Maintenance- Vehicles	8,818	26,216	7,825	11,379
	46xx Repairs & Maintenance- Equipment	22,629	21,798	16,290	15,390
	4710 Printing & Binding	617	191	1,000	1,000
	4810 Promotional Activities	178	156	400	400
	49xx Other Current Charges	255,470	294,902	215,700	215,700
	5180 Minor Furniture/Equipment	2,172	3,085	2,900	4,305
	521x Operating Supplies	29,629	27,304	36,000	36,000
	5230 Fuel Purchase	6,560	6,211	7,000	5,400
	5410 Publications & Memberships	315	498	1,000	1,000
	5520 Training	1,496	528	3,000	3,000
	TOTAL OPERATING EXPENSES	612,729	681,125	609,515	614,099
	CAPITAL OUTLAY	00.004	04.004		0
	6410 Machinery & Equipment	32,661	31,834	0	0
	TOTAL CAPITAL OUTLAY	32,661	31,834	0	0
	OTHER USES				
	9941 Utilities Allocation	(1,990,895)	(2,127,431)	(2,085,684)	(2,187,413)
	TOTAL OTHER USES	(1,990,895)	(2,127,431)	(2,085,684)	(2,187,413)
	TOTAL GENERAL FUND APPROPRIATIONS	28,189	24,467	35,152	11 200
	I GTAL GENERAL FUND AFPROPRIATIONS	20,109	24,407	50, IOZ	41,328

Account # 001-1334-513

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	1,511,321	1,614,642	103,321	6.84%
Operating Expenses	609,515	614,099	4,584	0.75%
Capital Outlay	0	0	0	0.00%
Other Uses	(2,085,684)	(2,187,413)	(101,729)	4.88%
TOTALS	35,152	41,328	6,176	17.57%

Finance Department

Service Division

Customer

Appropriations Summary

Finance Go Department

Goals & Tasks

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

Task:

Procurement Division

- 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

Goals & Tasks

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
- □ Completed the Leesburg International Airport DBE Plan
- □ Have continued with a 100% electronic e-Bid/RFx software platform for all competitive solicitations

Performance Measures:

	2019-20	2020-21	2021-22
Supplier training, targeting local suppliers (hours)	15	10	20
Department user training (hours)	15	5	40

Classification	2021	Change	2022	Amount
Purchasing Manager Senior Buyer	1.00 2.00	0.00 0.00	1.00 2.00	90,397 92,496
Total	3.00	0.00	3.00	182,893

Finance Department

Procurement Division

Personnel Schedule

	Appropriations Detail		Account #	# 001–136	56-513
Finance Department		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERSONAL SERVICES				
	12xx Regular Salaries & Wages	166,697	169,743	173,784	182,893
	1410 Overtime	198	0	2,647	500
Procurement	15xx Bonuses/Incentives	2,558	2,558	0	0
Division	1641 Vacation/Terms & Buyout	3,962	7,216	0	0
	2110 FICA	12,543	12,945	12,544	13,390
	221x Retirement	18,418	18,395	17,462	22,424
	23xx Insurance	50,594	44,256	48,225	40,352
	2410 Workers' Compensation	486	501	487	512
	262x Other Payroll Benefits	753	734	753	776
Appropriations	TOTAL PERSONAL SERVICES	256,209	256,348	255,902	260,847
Detail					
Detail	OPERATING EXPENSES				
	3410 Contract Services	10,926	15,961	16,850	16,850
	4010 Travel	1,383	124	2,240	400
	41xx Communication	362	780	480	480
	4210 Postage	23	9	50	0
	4310 Utilities	3,901	3,595	4,500	4,000
	4510 Insurance	943	1,070	1,162	1,201
	463x Repairs & Maintenance- Equipment	3,829	3,287	3,180	3,160
	4710 Printing & Binding	0	0	100	0
	4810 Promotional Activities	0	0	400	400
	5180 Minor Furniture/Equipment	318	2,159	1,000	1,000
	5210 Operating Supplies	2,301	1,867	2,800	2,300
	5410 Publications & Memberships	1,193	1,181	1,385	1,385
	5520 Training	150	1,505	3,850	3,850
	TOTAL OPERATING EXPENSES	25,329	31,538	37,997	35,026
	OTHER USES 9941 Utilities Allocation	(168,923)	(132,429)	(126,377)	(215,987)
	TOTAL OTHER USES	(168,923)	(132,429)	(126,377)	(215,987)
	TOTAL GENERAL FUND APPROPRIATIONS	112,615	155,457	167,522	79,886

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	255,902	260,847	4,945	1.93%
Operating Expenses	37,997	35,026	(2,971)	-7.82%
Other Uses	(126,377)	(215,987)	(89,610)	70.91%
TOTALS	167,522	79,886	(87,636)	-52.31%

Significant Budget Changes:

The change in Other Uses is directly related to the Cost Allocation (9941) and the update of the PO's that were issued for the year before which drives this allocation and changes yearly.

Finance Department

Procurement Division

Appropriations Summary

Goals & Tasks

Finance Department

Warehouse Division

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

Major Accomplishments:

Goals & Tasks

- $\hfill\square$ 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

Performance Measures:

	2019-20	2020-21	2021-22
Warehouse inventory accuracy	99.7%	99.8%	99.8%
Revenue from sale of scrap materials	\$90,000	\$80,000	\$120,000

Personnel Schedule

Classification	2021	Change	2022	Amount
Warehouse Specialist Warehouse Supervisor	2.00 1.00	0.00 0.00	2.00 1.00	63,024 42,182
Total	3.00	0.00	3.00	105,206

Finance Department

Warehouse Division

Personnel Schedule

F 1	Appropriations Detail		Account #	# 001–136	59-513
Finance Department		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
-	PERSONAL SERVICES				
	12xx Regular Salaries & Wages	91,569	91,016	103,022	105,206
	1641 Vacation/Terms & Buyout	578	595	0	0
Warehouse	211x FICA	6,598	6,517	7,145	7,574
Division	221x Retirement	12,465	12,534	12,219	11,723
DIVISION	23xx Insurance	22,954	23,286	30,094	24,139
		•			
	2410 Workers' Compensation	3,829	3,807	4,286	4,377
	26xx Other Employee Benefits	46	152	120	34
	TOTAL PERSONAL SERVICES	138,039	137,907	156,886	153,053
Appropriations	OPERATING EXPENSES				
Detail	3410 Contract Services	384	0	0	0
		531	0	0	0
			•	•	0
	41xx Communication	286	266	200	400
	4415 Internal Fleet Lease	2,212	3,036	2,300	2,323
	4510 Insurance	933	1,214	1,170	1,217
	461x Repairs & Maintenance- Vehicles	1,939	465	1,565	1,576
	4620 Repairs & Maintenance- Building	118	0	13,100	2,000
	46xx Repairs & Maintenance- Equipment	729	733	2,100	1,900
	5180 Minor Furniture/Equipment	905	2,800	1,500	2,800
	5210 Operating Supplies	809	390	1,000	1,000
	5215 Uniforms	760	832	800	800
	5230 Fuel Purchases	10	9	50	25
	TOTAL OPERATING EXPENSES	9,616	9,745	23,785	14,041
	OTHER USES				
	9941 Utilities Allocation	(137,260)	(135,336)	(165,962)	(150,385)
	TOTAL OTHER USES	(137,260)	(135,336)	(165,962)	(150,385)
	TOTAL GENERAL FUND APPROPRIATIONS	10,395	12,316	14,709	16,709

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	156,886	153,053	(3,833)	-2.44%
Operating Expenses	23,785	14,041	(9,744)	-40.97%
Other Uses	(165,962)	(150,385)	15,577	-9.39%
TOTALS	14,709	16,709	2,000	13.60%

Significant Budget Changes:

The reduction in Operating Expenses is due to a decrease in R&M/Buildings (4620). Additionally, the change in Other Uses is directly related to the Cost Allocation (9941) and the update of the items that were pulled out of the warehouse the year before which drives the allocation and changes yearly.

Finance Department

Warehouse Division

Appropriations Summary



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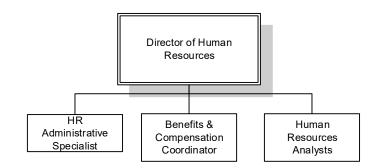
Melissa Arriaga, Director of Human Resources

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

Organization

Total Budget

\$ 235,000 GF <u>138,016</u> AL \$ 373,016

Human Resources Department

Human Resources Division

Goals & Tasks

Goals & Tasks

Task:

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

• 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 new online application process
- Implemented online open enrollment process
- Successfully coordinated the City's Supervisory Leadership Academy

Performance Measures:

	2019-20	2020-21	2021-22
Days to process applications	2	2	1
Days positions advertised	30	31	30
Days from employment offer to start date	14	18	16
Percentage of positions vacant	4.1	4.0	5.0

Personnel Schedule

Classification	2021	Change	2022	Amount
Benefits & Compensation Coordinator ¹	0.70	0.00	0.70	35,017
Director of Human Resources ²	0.50	0.00	0.50	40,477
Human Resources Analyst	2.00	0.00	2.00	79,338
HR Administrative Specialist	1.00	0.00	1.00	36,420
Total	4.20	0.00	4.20	191,252

Note: Allocations

Benefits & Compensation Coordinator¹ 70%-1437, 30%-1340 Director of Human Resources² 50%-1437, 50%-1340

Human Resources Department

Human Resources Division

Personnel Schedule

Human	App	propriations Detail		Account	# 001–14	37-513
Resources Department			ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERS	ONAL SERVICES				
	12xx	Regular Salaries & Wages	155,945	182,118	185,677	191,252
Human	1410	Overtime	5,642	3,968	6,000	6,000
	1641	Vacation/Terms & Buyout	1,842	1,900	0	0
Resources	2110	FICA	11,434	13,210	12,993	13,386
Division	221x	Retirement	18,396	14,532	14,350	22,282
	23xx	Insurance	46,882	51,544	41,203	42,135
	2410	Workers' Compensation	452	523	520	535
	26xx	Other Payroll Benefits	1,931	1,991	1,957	1,495
Appropriations			.,	.,	.,	.,
Appropriations	тс	OTAL PERSONAL SERVICES	242,524	269,786	262,700	277,085
Detail						
	OPER	ATING EXPENSES				
	31xx	Professional Services	44,528	36,451	35,000	35,000
	3410	Contract Services	0	20,163	12,500	1,000
	4010	Travel	646	99	750	750
	41xx	Communication	252	1,478	685	800
	4210	Postage	822	1,312	850	850
	4310	Utilities	3,537	3,792	3,600	3,800
	4510	Insurance	1,097	1,212	1,246	1,381
	46xx	Repairs & Maintenance- Equipment	9,993	7,580	10,160	21,450
	4710	Printing & Binding	0	0	2,500	2,000
	4810	Promotional Activities	2,632	2,172	3,250	3,000
	49xx	Advertising	6,722	1,301	4,300	3,650
	4920	Other Current Charges	0	45	100	100
	4930	Recognitions & Awards	9,996	7,392	10,000	10,000
	5180	Minor Furniture/Equipment	538	3,157	750	750
	5210	Operating Supplies	6,658	5,862	6,600	6,600
	5215	Uniforms	0,000	0,002	300	300
	5410	Publications & Memberships	938	1,467	1,500	1,500
	552x	Training	3,255	1,980	3,000	3,000
	002/		0,200	1,000	0,000	0,000
	тс	TAL OPERATING EXPENSES	91,614	95,463	97,091	95,931
	<u>OTHE</u>	R USES				
	9941	Utilities Allocation	(116,949)	(124,184)	(129,525)	(138,016)
	тс	TAL OTHER USES	(116,949)	(124,184)	(129,525)	(138,016)
	тота	L GENERAL FUND APPROPRIATIONS	217,189	241,065	230,266	235,000

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	262,700	277,085	14,385	5.48%
Operating Expenses	97,091	95,931	(1,160)	-1.19%
Other Uses	(129,525)	(138,016)	(8,491)	6.56%
TOTALS	230,266	235,000	4,734	2.06%

Significant Budget Changes:

The increase in 46xx is attributable to the maintenance costs for the Online Application Software.

Human Resources Department

Human Resources Division

Appropriations Summary



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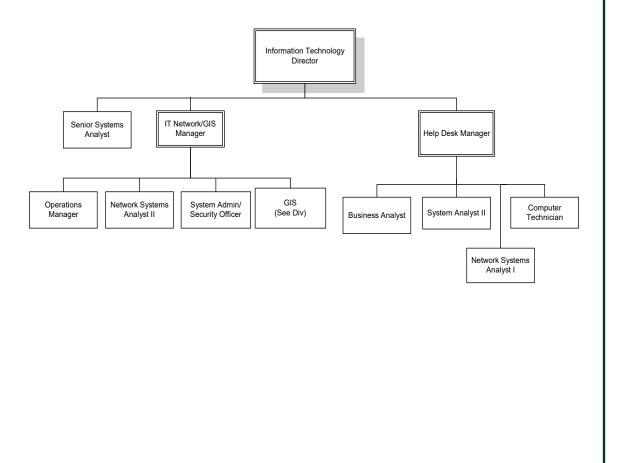
Tino Anthony, Information Technology Director

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

\$ 369,584 GF <u>1,685,022</u> AL \$2,054,606

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 City Community 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
- Ensure all mission-critical hardware and software systems continue to function
- Ensure the integrity of the City's relational database management system by providing technical management of data input through software control

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
- □ Code Compliance Software line on new Community Software Suite
- □ Implemented new Agenda management software
- □ Lowered phishing click rate from 12% to 4%

Performance Measures:

	2019-20	2020-21	2021-22
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	96	98
Phishing click rate	15%	15%	3%

Personnel Schedule

Classification	2021	Change	2022	Amount
Business Analyst	1.00	0.00	1.00	48,241
Computer Systems Analyst	1.00	(1.00)	0.00	0
Computer Technician	1.00	0.00	1.00	42,390
Help Desk Manager	1.00	0.00	1.00	64,043
Information Technology Director	1.00	0.00	1.00	128,606
IT Administrative Specialist	1.00	(1.00)	0.00	0
IT Network Manager	0.50	0.00	0.50	46,509
Network System Analyst I	1.00	0.00	1.00	53,207
Network System Analyst II	0.00	1.00	1.00	60,341
Operations Manager	1.00	0.00	1.00	75,067
Senior Systems Analyst	1.00	0.00	1.00	61,568
Systems Analyst II	1.00	0.00	1.00	60,501
Sys Admin/Security Office	1.00	0.00	1.00	78,042
Standby				3,700
Total	11.50	(1.00)	10.50	722,215
Note: Allocations				

Information Technology Department

Information Systems Division

Personnel & Capital Outlay Schedules

Capital Outlay Schedule

IT Network Manager 50% 1633, 50% 1731

Description Information Technology Equipment	Funding/Work order	Amount
Copiers (2)		15,000
VMWare Servers (2)		60,000
City Hall Backup Power		30,000
Switches (2)		12,000
Fiber Diagnosis Repair Equipment		15,000

Total

132,000

Information Technology Department

Appropriations Detail

Information Systems Division

Appropriations

Detail

PERSONAL SERVICES Exterior Exterior Exterior 12xx Regular Salaries & Wages 657,016 648,910 747,847 722,215 1310 Temporary Labor 22,746 46,594 0 0 15xx Bonuses/Incentives 2,184 5,294 0 0 15xx Bonuses/Incentives 2,184 5,294 0 0 1641 Vacation/Terms & Buyout 30,922 18,313 0 0 22110 FICA 52,690 53,280 54,162 53,302 22110 Workers' Compensation 2,019 2,037 2,084 2,012 26xx Other Payroll Benefits 7,479 7,509 7,563 7,425 TOTAL PERSONAL SERVICES 972,490 967,196 1,019,164 999,367 OPERATING EXPENSES 915 331 2,500 2,500 41x Communication 14,377 28,226 16,488 18,888 4210 Voitas 33,607 30,018 <th></th> <th></th> <th>ACTUAL 2018-19</th> <th>ACTUAL 2019-20</th> <th>ADOPTED 2020-21</th> <th>ADOPTED 2021-22</th>			ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
12xx Regular Salaries & Wages 657,016 648,910 747,847 722,215 1310 Temporary Labor 22,746 46,594 0 0 15xx Bonuses/Incentives 2,184 5,294 0 0 15xx Bonuses/Incentives 2,184 5,294 0 0 1641 Vacation/Terms & Buyout 30,922 18,313 0 0 1210 FICA 52,690 53,280 54,162 53,302 221x Retirement 61,549 61,239 62,863 89,091 23xx Insurance 124,530 113,073 129,645 110,322 26ix Other Payroll Benefits 7,479 7,509 7,563 7,425 TOTAL PERSONAL SERVICES 972,490 967,196 1,019,164 999,367 0 1 100 100 100 100 410 Retaits 37,602 39,482 41,500 0 41x Communication 14,377	PERS	ONAL SERVICES	2010-19	2019-20	2020-21	2021-22
1310 Temporary Labor 22,746 46,594 0 0 1410 Overtime 11,355 10,947 15,000 0 15xx Bonuses/Incentives 2,184 5,284 0 0 1641 Vacation/Terms & Buyout 30,922 18,313 0 0 211x Retirement 61,549 61,239 62,683 89,091 23xx Insurance 124,530 113,073 129,645 110,322 2410 Workers' Compensation 2,019 2,037 2,084 2,012 26xx Other Payroll Benefits 7,479 7,509 7,563 7,425 DTAL PERSONAL SERVICES 972,490 967,196 1,019,164 999,367 OPERATING EXPENSES 972,490 967,196 1,019,164 999,367 OPERATING EXPENSES 972,490 967,196 1,019,164 999,367 OPERATING EXPENSES 9331 2,500 2,500 30xx Professional Services 44,614 57,270 111,900 157,600 4100 Postage 0			657 016	648 910	747 847	722 215
1410 Overtime 11,355 10,947 15,000 15,000 15xx Bonuses/Incentives 2,184 5,294 0 0 1611 Vacation/Terms & Buyout 30,922 18,313 0 0 2110 FICA 52,690 53,280 54,162 53,302 221x Retirement 61,549 61,239 62,863 89,091 23xx Insurance 124,530 113,073 129,645 110,322 2410 Workers' Compensation 2,019 2,037 2,084 2,012 25xx Other Payroll Benefits 7,479 7,509 7,563 7,425 TOTAL PERSONAL SERVICES 972,490 967,196 1,019,164 999,367 OPERATING EXPENSES 9331 2,500 2,500 41xx Communication 14,377 28,226 16,488 18,888 4210 Postage 0 1 100 100 0 41x Communication 14,377 28,226 16,488 18,888 4210 Po						
15xx Bonuses/Incentives 2,184 5,294 0 0 1641 Vacation/Terms & Buyout 30,922 18,313 0 0 210 FICA 52,690 53,280 54,162 53,302 221x Retirement 61,549 61,239 62,863 89,091 23xx Insurance 124,530 113,073 129,645 110,322 26tw Other Payroll Benefits 7,479 7,509 7,653 7,425 TOTAL PERSONAL SERVICES 972,490 967,196 1,019,164 999,367 OPERATING EXPENSES 3xx Professional Services 44,614 57,270 111,900 157,600 4010 Travel 599 331 2,500 2,500 41x Communication 14,377 28,226 16,488 18,888 4210 Postage 0 1 100 100 4310 Utilities 33,607 30,018 20,400 2,400 4410 Rent					-	-
1641 Vacation/Terms & Buyout 30,922 18,313 0 0 2110 FICA 52,660 53,280 54,162 53,302 221x Retirement 61,549 61,239 62,663 89,091 23x Insurance 124,530 113,073 129,645 110,322 2410 Workers' Compensation 2,019 2,037 2,084 2,012 26xx Other Payroll Benefits 7,479 7,509 7,563 7,425 TOTAL PERSONAL SERVICES 972,490 967,196 1,019,164 999,367 OPERATING EXPENSES 7 7 7,509 7,563 7,425 Total PERSONAL SERVICES 972,490 967,196 1,019,164 999,367 OPERATING EXPENSES 9 44,614 57,270 111,900 157,600 2,500 41x Communication 14,377 28,226 16,488 18,888 4210 Postage 0 1 100 100 100 100 100 100 100 100 100 101 16						
2110 FICA 52,690 53,280 54,162 53,302 221x Retirement 61,549 61,239 62,683 89,091 23xx Insurance 110,322 62,533 129,645 110,322 2410 Workers' Compensation 2,019 2,037 2,084 2,012 26xx Other Payroll Benefits 7,479 7,509 7,563 7,425 TOTAL PERSONAL SERVICES 972,490 967,196 1,019,164 999,367 OPERATING EXPENSES 3xxx Professional Services 44,614 57,270 111,900 157,600 4010 Travel 599 331 2,500 2,500 41xx Communication 14,377 28,226 16,488 18,888 4210 Postage 0 1 100 100 4310 Utilities 33,607 30,018 20,400 20,400 4410 Rentals 37,602 39,482 415,00 0		Vacation/Terms & Buyout				0
23xx Insurance 124,530 113,073 129,645 110,322 2410 Workers' Compensation 2,019 2,037 2,084 2,012 26xx Other Payroll Benefits 7,479 7,509 7,563 7,425 TOTAL PERSONAL SERVICES 972,490 967,196 1,019,164 999,367 OPERATING EXPENSES 3xxx Professional Services 44,614 57,270 111,900 157,600 4010 Travel 599 331 2,500 2,500 41xx Communication 14,377 28,226 16,488 18,888 4210 Postage 0 1 100 100 4310 Utilities 33,607 30,018 20,400 20,400 4415 Internal Fleet Lease 9,443 12,717 9,633 9,730 4510 Insurance 10,367 11,232 12,194 12,954 4611 Repairs & Maintenance- Vehicles 2,691 5,352 2,795 3,427	2110	-			54,162	53,302
2410 Workers' Compensation 2,019 2,037 2,084 2,012 26xx Other Payroll Benefits 7,479 7,509 7,563 7,425 TOTAL PERSONAL SERVICES 972,490 967,196 1,019,164 999,367 OPERATING EXPENSES 3xxx Professional Services 44,614 57,270 111,900 157,600 4010 Travel 599 331 2,500 2,500 41xx Communication 14,377 28,226 16,488 18,888 4210 Postage 0 1 100 100 4310 Utilities 33,607 30,018 20,400 20,400 4411 Rentals 37,602 39,482 41,500 0 4415 Insurance 10,367 11,232 12,194 12,954 461x Repairs & Maintenance- Vehicles 2,691 5,352 2,795 3,427 46xx Advertising-Other Ads 600 0 0 0 0	221x	Retirement	61,549	61,239	62,863	89,091
26xx Other Payroll Benefits 7,479 7,509 7,563 7,425 TOTAL PERSONAL SERVICES 972,490 967,196 1,019,164 999,367 OPERATING EXPENSES 3xxx Professional Services 44,614 57,270 111,900 157,600 4010 Travel 599 331 2,500 2,500 41xx Communication 14,377 28,226 16,488 18,888 4210 Postage 0 1 100 100 4310 Utilities 33,607 30,018 20,400 20,400 4410 Rentals 37,602 39,482 41,500 0 4411 Internal Fleet Lease 9,443 12,717 9,633 9,730 4510 Insurance 10,367 11,232 12,194 12,954 46tx Repairs & Maintenance- Vehicles 2,691 5,352 2,795 3,427 4510 Insurance 108,431 118,534 106,500 16,750 5	23xx	Insurance	124,530	113,073	129,645	110,322
TOTAL PERSONAL SERVICES 972,490 967,196 1,019,164 999,367 OPERATING EXPENSES 3xxx Professional Services 44,614 57,270 1111,900 157,600 4010 Travel 599 331 2,500 2,500 41xx Communication 14,377 28,226 16,488 18,888 4210 Postage 0 1 100 100 4310 Utilities 33,607 30,018 20,400 20,400 4415 Internal Fleet Lease 9,443 12,717 9,633 9,730 4510 Insurance 10,367 11,232 12,194 12,954 461x Repairs & Maintenance- Equipment 627,561 678,260 681,190 717,530 4710 Priniturg & Binding 100 100 100 100 100 49xx Advertising-Other Ads 600 0 0 0 0 52xx Operating Supplies 2,527 2,750 2,500 2	2410	Workers' Compensation	2,019	2,037	2,084	2,012
OPERATING EXPENSES 3xxx Professional Services 44,614 57,270 111,900 157,600 4010 Travel 599 331 2,500 2,500 41xx Communication 14,377 28,226 16,488 18,888 4210 Postage 0 1 100 100 4310 Utilities 33,607 30,018 20,400 20,400 4415 Internal Fleet Lease 9,443 12,717 9,633 9,730 4510 Insurance 10,367 11,232 12,194 12,954 461x Repairs & Maintenance- Vehicles 2,691 5,352 2,795 3,427 46xx Repairs & Maintenance- Vehicles 2,691 5,352 2,795 3,427 40xx Advertising-Other Ads 600 0 0 0 0 41x Minor Furniture/Equipment 108,431 118,534 106,500 136,750 52xx Operating Supplies 2,527 2,750	26xx	Other Payroll Benefits	7,479	7,509	7,563	7,425
Jxxx Professional Services 44,614 57,270 111,900 157,600 4010 Travel 599 331 2,500 2,500 41xx Communication 14,377 28,226 16,488 18,888 4210 Postage 0 1 100 100 4310 Utilities 33,607 30,018 20,400 20,400 4410 Rentals 37,602 39,482 41,500 0 4415 Internal Fleet Lease 9,443 12,717 9,633 9,730 4510 Insurance 10,367 11,232 12,194 12,954 461x Repairs & Maintenance- Vehicles 2,691 5,352 2,795 3,427 46xx Repairs & Maintenance- Equipment 627,561 678,260 681,190 717,530 4710 Printing & Binding 100 100 100 100 100 49xx Advertising-Other Ads 600 0 0 2255 520 </td <td>тс</td> <td>TAL PERSONAL SERVICES</td> <td>972,490</td> <td>967,196</td> <td>1,019,164</td> <td>999,367</td>	тс	TAL PERSONAL SERVICES	972,490	967,196	1,019,164	999,367
4010 Travel 599 331 2,500 2,500 41xx Communication 14,377 28,226 16,488 18,888 4210 Postage 0 1 100 100 4310 Utilities 33,607 30,018 20,400 20,400 4410 Rentals 37,602 39,482 41,500 0 4415 Internal Fleet Lease 9,443 12,717 9,633 9,730 4510 Insurance 10,367 11,232 12,194 12,954 461x Repairs & Maintenance- Vehicles 2,691 5,352 2,795 3,427 46xx Repairs & Maintenance- Equipment 627,561 678,260 681,190 717,530 4710 Printing & Binding 100 100 100 100 100 49xx Advertising-Other Ads 600 0 0 0 51x Minor Furniture/Equipment 108,431 118,534 106,500 136,755 520 225 5410 Publications & Memberships 300 200 625 625 552	OPER	ATING EXPENSES				
41xx Communication 14,377 28,226 16,488 18,888 4210 Postage 0 1 100 100 4310 Utilities 33,607 30,018 20,400 20,400 4410 Rentals 37,602 39,482 41,500 0 4415 Internal Fleet Lease 9,443 12,717 9,633 9,730 4510 Insurance 10,367 11,232 12,194 12,954 461x Repairs & Maintenance- Vehicles 2,691 5,352 2,795 3,427 46xx Repairs & Maintenance- Equipment 627,561 678,260 681,190 717,530 4710 Printing & Binding 100 100 100 100 100 49xx Advertising-Other Ads 600 0 0 0 552 4710 Printing & Binding 108,431 118,534 106,500 136,750 52xx Operating Supplies 2,527 2,750 2,500 2,000 5230 Fuel Purchases 21,901 11,050 24,900	3xxx	Professional Services	44,614	57,270	111,900	157,600
4210 Postage 0 1 100 100 4310 Utilities 33,607 30,018 20,400 20,400 4410 Rentals 37,602 39,482 41,500 0 4415 Internal Fleet Lease 9,443 12,717 9,633 9,730 4510 Insurance 10,367 11,232 12,194 12,954 461x Repairs & Maintenance- Vehicles 2,691 5,352 2,795 3,427 46x Repairs & Maintenance- Equipment 627,561 678,260 681,190 717,530 4710 Printing & Binding 100 100 100 100 100 49xx Advertising-Other Ads 600 0 0 0 51x 400 Turniture/Equipment 108,431 118,534 106,500 136,750 52xx Operating Supplies 2,527 2,750 2,500 2,000 5230 Fuel Purchases 206 147 255 625 5240 Education Reimbursement 0 5,614 0 0		Travel				
4310 Utilities 33,607 30,018 20,400 20,400 4410 Rentals 37,602 39,482 41,500 0 4415 Internal Fleet Lease 9,443 12,717 9,633 9,730 4510 Insurance 10,367 11,232 12,194 12,954 461x Repairs & Maintenance- Vehicles 2,691 5,352 2,795 3,427 46xx Repairs & Maintenance- Equipment 627,561 678,260 681,190 717,530 4710 Printing & Binding 100 100 100 100 100 49xx Advertising-Other Ads 600 0 0 0 0 52xx Operating Supplies 2,527 2,750 2,500 2,000 52x Operating Supplies 21,901 11,050 24,900 10,400 5520 Training 21,901 11,050 24,900 10,400 5540 Education Reimbursement 0 5,614 0 0 TOTAL OPERATING EXPENSES 914,926 1,001,284 1,033,575			14,377	28,226		
4410 Rentals 37,602 39,482 41,500 0 4415 Internal Fleet Lease 9,443 12,717 9,633 9,730 4510 Insurance 10,367 11,232 12,194 12,954 461x Repairs & Maintenance- Vehicles 2,691 5,352 2,795 3,427 46xx Repairs & Maintenance- Equipment 627,561 678,260 681,190 717,530 4710 Printing & Binding 100 100 100 100 49xx Advertising-Other Ads 600 0 0 0 49xx Advertising-Other Ads 600 0 0 0 51x Minor Furniture/Equipment 108,431 118,534 106,500 136,750 52xx Operating Supplies 2,527 2,750 2,500 2,000 5230 Fuel Purchases 206 147 250 225 5410 Publications & Memberships 300 200 625 625 5520 Training 21,901 11,050 24,900 10,400 <t< td=""><td></td><td>-</td><td></td><td>-</td><td></td><td></td></t<>		-		-		
4415 Internal Fleet Lease 9,443 12,717 9,633 9,730 4510 Insurance 10,367 11,232 12,194 12,954 461x Repairs & Maintenance- Vehicles 2,691 5,352 2,795 3,427 46xx Repairs & Maintenance- Equipment 627,561 678,260 681,190 717,530 4710 Printing & Binding 100 100 100 100 100 49xx Advertising-Other Ads 600 0 0 0 0 52xx Operating Supplies 2,527 2,750 2,500 2,000 52xx Operating Supplies 2,621 2,750 2,500 2,000 52x Operating Supplies 2,627 2,750 2,500 2,000 52x Operating Supplies 300 200 625 625 520 Training 21,901 11,050 24,900 10,400 5540 Education Reimbursement 0 5,614 0 0 TOTAL OPERATING EXPENSES 914,926 1,001,284 1,033,575						
4510 Insurance 10,367 11,232 12,194 12,954 461x Repairs & Maintenance- Vehicles 2,691 5,352 2,795 3,427 46xx Repairs & Maintenance- Equipment 627,561 678,260 681,190 717,530 4710 Printing & Binding 100 100 100 100 100 49xx Advertising-Other Ads 600 0 0 0 0 51x Minor Furniture/Equipment 108,431 118,534 106,500 136,750 52x Operating Supplies 2,527 2,750 2,500 2,000 5230 Fuel Purchases 206 147 250 225 5410 Publications & Memberships 300 200 625 625 5520 Training 21,901 11,050 24,900 10,400 5540 Education Reimbursement 0 5,614 0 0 TOTAL OPERATING EXPENSES 914,926 1,001,284 1,033,575 1,093,229 CAPITAL OUTLAY 136,898 176,168 132,200 <						-
461x Repairs & Maintenance- Vehicles 2,691 5,352 2,795 3,427 46xx Repairs & Maintenance- Equipment 627,561 678,260 681,190 717,530 4710 Printing & Binding 100 100 100 100 100 49xx Advertising-Other Ads 600 0 0 0 0 51xx Minor Furniture/Equipment 108,431 118,534 106,500 136,750 52xx Operating Supplies 2,527 2,750 2,500 2,000 5230 Fuel Purchases 206 147 250 225 5410 Publications & Memberships 300 200 625 625 5520 Training 21,901 11,050 24,900 10,400 5540 Education Reimbursement 0 5,614 0 0 TOTAL OPERATING EXPENSES 914,926 1,001,284 1,033,575 1,093,229 CAPITAL OUTLAY 136,898 176,168 132,200 132,000 TOTAL CAPITAL OUTLAY 136,898 176,168						
46xx Repairs & Maintenance- Equipment 627,561 678,260 681,190 717,530 4710 Printing & Binding 100 100 100 100 49xx Advertising-Other Ads 600 0 0 0 51xx Minor Furniture/Equipment 108,431 118,534 106,500 136,750 52xx Operating Supplies 2,527 2,750 2,500 2,000 5230 Fuel Purchases 206 147 250 225 5410 Publications & Memberships 300 200 625 625 5520 Training 21,901 11,050 24,900 10,400 5540 Education Reimbursement 0 5,614 0 0 TOTAL OPERATING EXPENSES 914,926 1,001,284 1,033,575 1,093,229 CAPITAL OUTLAY 136,898 176,168 132,200 132,000 TOTAL CAPITAL OUTLAY 136,898 176,168 132,200 132,000 OTHER USES (165,650) (173,120) (172,860) (169,990) <tr< td=""><td></td><td></td><td></td><td></td><td></td><td></td></tr<>						
4710 Printing & Binding 100 100 100 100 49xx Advertising-Other Ads 600 0 0 0 51xx Minor Furniture/Equipment 108,431 118,534 106,500 136,750 52xx Operating Supplies 2,527 2,750 2,500 2,000 5230 Fuel Purchases 206 147 250 225 5410 Publications & Memberships 300 200 625 625 5520 Training 21,901 11,050 24,900 10,400 5540 Education Reimbursement 0 5,614 0 0 TOTAL OPERATING EXPENSES 914,926 1,001,284 1,033,575 1,093,229 CAPITAL OUTLAY 136,898 176,168 132,200 132,000 TOTAL CAPITAL OUTLAY 136,898 176,168 132,200 132,000 OTHER USES 9916 Computer Maintenance Charges (165,650) (173,120) (172,860) (169,990) 9941 Utilities Allocation (1,656,503) (1,665,083)		•				
49xx Advertising-Other Ads 600 0 0 0 51xx Minor Furniture/Equipment 108,431 118,534 106,500 136,750 52xx Operating Supplies 2,527 2,750 2,500 2,000 5230 Fuel Purchases 206 147 250 225 5410 Publications & Memberships 300 200 625 625 5520 Training 21,901 11,050 24,900 10,400 5540 Education Reimbursement 0 5,614 0 0 TOTAL OPERATING EXPENSES 914,926 1,001,284 1,033,575 1,093,229 CAPITAL OUTLAY 136,898 176,168 132,200 132,000 TOTAL CAPITAL OUTLAY 136,898 176,168 132,200 132,000 OTHER USES 9916 Computer Maintenance Charges (165,650) (173,120) (172,860) (169,990) 9941 Utilities Allocation (1,65,653) (1,65,083) (1,685,022) (1,685,022) TOTAL OTHER USES (1,776,833) (1,927,219) (1,837,943)						
51xx Minor Furniture/Equipment 108,431 118,534 106,500 136,750 52xx Operating Supplies 2,527 2,750 2,500 2,000 5230 Fuel Purchases 206 147 250 225 5410 Publications & Memberships 300 200 625 625 5520 Training 21,901 11,050 24,900 10,400 5540 Education Reimbursement 0 5,614 0 0 TOTAL OPERATING EXPENSES 914,926 1,001,284 1,033,575 1,093,229 CAPITAL OUTLAY 6410 Machinery & Equipment 136,898 176,168 132,200 132,000 TOTAL CAPITAL OUTLAY 6410 Machinery & Equipment 136,898 176,168 132,200 132,000 TOTAL CAPITAL OUTLAY 9916 Computer Maintenance Charges (165,650) (173,120) (172,860) (169,990) 9941 Utilities Allocation (1,611,183) (1,927,219) (1,837,943) (1,855,012) <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>						
52xx Operating Supplies 2,527 2,750 2,500 2,000 5230 Fuel Purchases 206 147 250 225 5410 Publications & Memberships 300 200 625 625 5520 Training 21,901 11,050 24,900 10,400 5540 Education Reimbursement 0 5,614 0 0 TOTAL OPERATING EXPENSES 914,926 1,001,284 1,033,575 1,093,229 CAPITAL OUTLAY 6410 Machinery & Equipment 136,898 176,168 132,200 132,000 TOTAL CAPITAL OUTLAY 6410 Machinery & Equipment 136,898 176,168 132,200 132,000 TOTAL CAPITAL OUTLAY 9916 Computer Maintenance Charges (165,650) (173,120) (172,860) (169,990) 9941 Utilities Allocation (1,611,183) (1,776,833) (1,837,943) (1,855,012) TOTAL OTHER USES		5				
5230 Fuel Purchases 206 147 250 225 5410 Publications & Memberships 300 200 625 625 5520 Training 21,901 11,050 24,900 10,400 5540 Education Reimbursement 0 5,614 0 0 TOTAL OPERATING EXPENSES 914,926 1,001,284 1,033,575 1,093,229 CAPITAL OUTLAY 6410 Machinery & Equipment 136,898 176,168 132,200 132,000 TOTAL CAPITAL OUTLAY 9916 Computer Maintenance Charges (165,650) (173,120) (172,860) (169,990) 9914 Utilities Allocation (1,776,833) (1,927,219) (1,837,943) (1,855,012) TOTAL OTHER USES						
5410 Publications & Memberships 300 200 625 625 5520 Training 21,901 11,050 24,900 10,400 5540 Education Reimbursement 0 5,614 0 0 TOTAL OPERATING EXPENSES 914,926 1,001,284 1,033,575 1,093,229 CAPITAL OUTLAY 136,898 176,168 132,200 132,000 TOTAL CAPITAL OUTLAY 136,898 176,168 132,200 132,000 OTHER USES 9916 Computer Maintenance Charges (165,650) (173,120) (172,860) (169,990) 9916 Computer Maintenance Charges (165,650) (1,754,099) (1,665,083) (1,685,022) TOTAL OTHER USES (1,776,833) (1,927,219) (1,837,943) (1,855,012)						
5520 Training 21,901 11,050 24,900 10,400 5540 Education Reimbursement 0 5,614 0 0 TOTAL OPERATING EXPENSES 914,926 1,001,284 1,033,575 1,093,229 CAPITAL OUTLAY 136,898 176,168 132,200 132,000 TOTAL CAPITAL OUTLAY 136,898 176,168 132,200 132,000 OTHER USES 9916 Computer Maintenance Charges (165,650) (173,120) (172,860) (169,990) 9914 Utilities Allocation (1,776,833) (1,927,219) (1,837,943) (1,855,012)						
5540 Education Reimbursement 0 5,614 0 0 TOTAL OPERATING EXPENSES 914,926 1,001,284 1,033,575 1,093,229 CAPITAL OUTLAY 136,898 176,168 132,200 132,000 TOTAL CAPITAL OUTLAY 136,898 176,168 132,200 132,000 OTHER USES 9916 Computer Maintenance Charges (165,650) (173,120) (172,860) (169,990) 9914 Utilities Allocation (1,776,833) (1,927,219) (1,837,943) (1,855,012)						
TOTAL OPERATING EXPENSES 914,926 1,001,284 1,033,575 1,093,229 CAPITAL OUTLAY 136,898 176,168 132,200 132,000 TOTAL CAPITAL OUTLAY 136,898 176,168 132,200 132,000 OTHER USES 9916 Computer Maintenance Charges (165,650) (173,120) (172,860) (169,990) 9911 Utilities Allocation (1,611,183) (1,754,099) (1,665,083) (1,685,022) TOTAL OTHER USES (1,776,833) (1,927,219) (1,837,943) (1,855,012)						
CAPITAL OUTLAY 6410 Machinery & Equipment 136,898 176,168 132,200 TOTAL CAPITAL OUTLAY 136,898 176,168 132,200 OTHER USES 9916 Computer Maintenance Charges (165,650) (173,120) (172,860) (169,990) 9941 Utilities Allocation (1,611,183) (1,754,099) (1,665,083) (1,685,022) TOTAL OTHER USES (1,776,833) (1,927,219) (1,837,943) (1,855,012)						
6410 Machinery & Equipment 136,898 176,168 132,200 132,000 TOTAL CAPITAL OUTLAY 136,898 176,168 132,200 132,000 OTHER USES 9916 Computer Maintenance Charges (165,650) (173,120) (172,860) (169,990) 9941 Utilities Allocation (1,611,183) (1,754,099) (1,665,083) (1,685,022) TOTAL OTHER USES (1,776,833) (1,927,219) (1,837,943) (1,855,012)	TC	TAL OPERATING EXPENSES	914,926	1,001,284	1,033,575	1,093,229
6410 Machinery & Equipment 136,898 176,168 132,200 132,000 TOTAL CAPITAL OUTLAY 136,898 176,168 132,200 132,000 OTHER USES 9916 Computer Maintenance Charges (165,650) (173,120) (172,860) (169,990) 9941 Utilities Allocation (1,611,183) (1,754,099) (1,665,083) (1,685,022) TOTAL OTHER USES (1,776,833) (1,927,219) (1,837,943) (1,855,012)	<u>CAPIT</u>	AL OUTLAY				
OTHER USES 9916 Computer Maintenance Charges (165,650) (173,120) (172,860) (169,990) 9941 Utilities Allocation (1,611,183) (1,754,099) (1,665,083) (1,685,022) TOTAL OTHER USES (1,776,833) (1,927,219) (1,837,943) (1,855,012)	6410	Machinery & Equipment	136,898	176,168	132,200	132,000
9916 Computer Maintenance Charges (165,650) (173,120) (172,860) (169,990) 9941 Utilities Allocation (1,611,183) (1,754,099) (1,665,083) (1,685,022) TOTAL OTHER USES	то	TAL CAPITAL OUTLAY	136,898	176,168	132,200	132,000
9916 Computer Maintenance Charges (165,650) (173,120) (172,860) (169,990) 9941 Utilities Allocation (1,611,183) (1,754,099) (1,665,083) (1,685,022) TOTAL OTHER USES	OTUE					
9941 Utilities Allocation (1,611,183) (1,754,099) (1,665,083) (1,685,022) TOTAL OTHER USES (1,776,833) (1,927,219) (1,837,943) (1,855,012)			(165 650)	(173 120)	(172 860)	(160,000)
TOTAL OTHER USES (1,776,833) (1,927,219) (1,837,943) (1,855,012)			· ,	· ,	· ,	· ,
	5541			(1,704,033)	(1,000,000)	(1,000,022)
TOTAL GENERAL FUND APPROPRIATIONS 247,481 217,429 346,996 369,584	тс	TAL OTHER USES	(1,776,833)	(1,927,219)	(1,837,943)	(1,855,012)
	ΤΟΤΑ	L GENERAL FUND APPROPRIATIONS	247,481	217,429	346,996	369,584

Account #001-1633-513

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	1,019,164	999,367	(19,797)	-1.94%
Operating Expenses	1,033,575	1,093,229	59,654	5.77%
Capital Outlay	132,200	132,000	(200)	-0.15%
Other Uses	(1,837,943)	(1,855,012)	(17,069)	0.93%
TOTALS	346,996	369,584	22,588	6.51%

Significant Budget Changes:

The reduction in Personal Services is due to eliminating a position. Operating Expenses increased due to including additional Cyber Security funds of \$50,000 in Professional Services (3xxx).

Information Technology Department

Information Systems Division

Appropriations Summary



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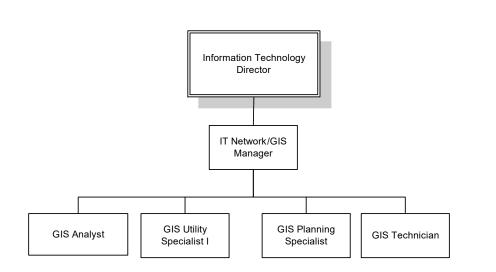
Tino Anthony, Information Technology Director

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

Organization

Total Budget \$ 39,757 GF <u>357,815 AL</u>

\$397,572

Geographic Information Systems Department

GIS Division

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 Activities:

- Goals & Tasks
- GIS Data Management and Maintenance Establish and maintain accuracy standards and procedures, coordinate data sharing with state, local and federal government, create and develop new GIS data.
- GIS Applications Development Develop custom applications and solutions, interactive maps and projects for accurate analysis and inquiry of GIS information.
- GIS Training and Assistance Conduct training classes to GIS users, tutor and assist GIS users on specific applications and projects, respond to technical questions and requests

Major Accomplishments:

- □ Fully staffed GIS team
- Communicating frequently with stakeholders from City departments on projects
- Providing new solutions and procedures for integrating with internal and external entities, increasing accuracy of GIS data (Addressing, Utility Locating and Redlining, Utility data updates)

Performance Measures:

	2019-20	2020-21	2021-22
Days to complete work orders	<5	<5	<5
Work requests	>50	>50	>50
Completed work requests	866	900	900

Personnel Schedule

Classification	2021	Change	2022	Amount
GIS Analyst	1.00	0.00	1.00	72,197
GIS Planning Specialist	1.00	0.00	1.00	52,000
GIS Technician	1.00	0.00	1.00	38,542
GIS Utility Specialist I	1.00	0.00	1.00	58,926
IT Network Manager	0.50	0.00	0.50	46,509
Total	4.50	0.00	4.50	268,174

Note: Allocations IT Network Manager

50% 1633, 50% 1731

Geographic Information Systems Department

GIS Division

Personnel Schedule

Geographic Information	Appropriations Detail		Account	# 001–17	31-539
Systems Department		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
Department	PERSONAL SERVICES				
	12xx Regular Salaries & Wages	222,870	255,760	261,321	268,174
	1410 Overtime	3,260	1,825	3,200	3,200
GIS	1530 Bonuses	0	239	0	0
Division	1641 Vacation/Terms & Buyout	965	2,087	0	0
Bitision	2110 FICA	16,954	19,317	19,334	19,947
	221x Retirement	18,789	20,499	19,918	37,672
	23xx Insurance	50,092	46,014	51,596	52,267
	2410 Workers' Compensation	633	728	732	752
	262x Other Payroll Benefits	1,236	983	969	847
	202X Other Payroli Denenis	1,230	900	909	047
Appropriations		214 700	347,452	257.070	202.050
Detail	TOTAL PERSONAL SERVICES	314,799	347,452	357,070	382,859
Detail					
	OPERATING EXPENSES				
	3410 Contract Services	0	4,375	0	0
	4010 Travel	2,130	327	4,400	4,400
	41xx Communication	1,007	1,306	1,000	1,000
	4210 Postage	0	28	100	100
	4510 Insurance	1,498	1,402	1,579	1,713
	46xx Repairs & Maintenance- Equipment	7,471	7,203	7,600	5,800
	4710 Printing & Binding	0	156	0	0
	5180 Minor Furniture/Equipment	512	231	500	500
	5210 Operating Supplies	378	1,963	290	600
	5520 Training	775	668	600	600
	TOTAL OPERATING EXPENSES	13,771	17,659	16,069	14,713
	OTHER USES		<i></i>	<i></i>	<i></i>
	9941 Utilities Allocation	(295,713)	(328,598)	(335,825)	(357,815)
	TOTAL OTHER USES	(295,713)	(328,598)	(335,825)	(357,815)
	TOTAL GENERAL FUND APPROPRIATIONS	32,857	36,513	37,314	39,757

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	357,070	382,859	25,789	7.22%
Operating Expenses	16,069	14,713	(1,356)	-8.44%
Other Uses	(335,825)	(357,815)	(21,990)	6.55%
TOTALS	37,314	39,757	2,443	6.55%

Geographic Information Systems Department

GIS Division

Appropriations Summary



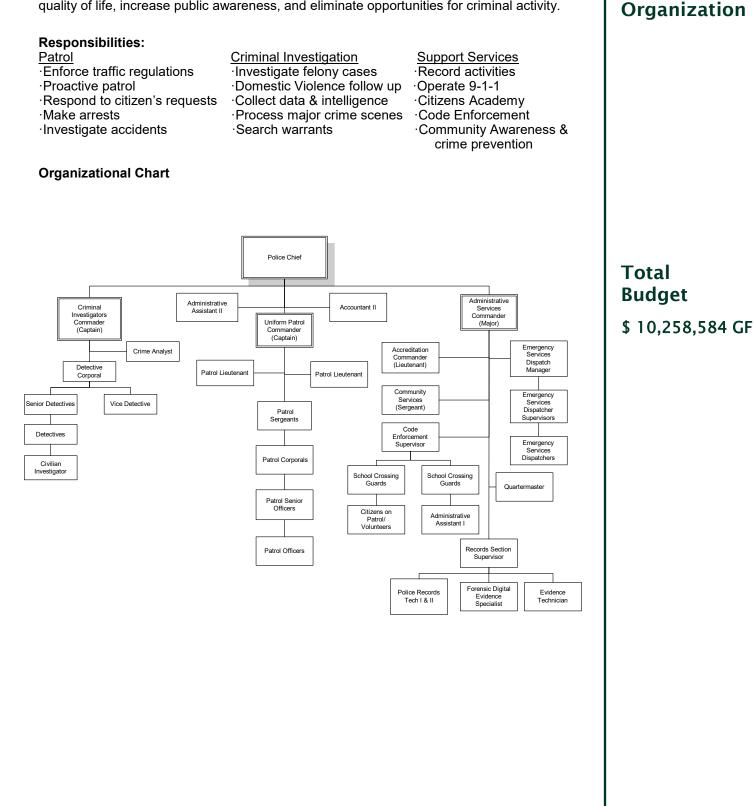
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Rob Hicks, Police Chief

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.

Police

Department



Fiscal Year 2021 - 22 Annual Budget

Goals & Tasks

Pol	ice
De	partment

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

Task:

Administration Division

Goals & Tasks

- Maintain the reduction of Part I crimes by utilizing problem solving techniques aided by crime analysis
- Maintain the reduction of Part I crimes by utilizing problem solving techniques aided b
 Monitor traffic patterns and frequency of high crash intersections
- Re-establish community meetings and partner with businesses and charities on community events while still navigating the realities of the pandemic
- 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:

- □ Reduced Part I crimes by more than 22%*
- Received first re-accreditation from the Commission of Florida Law Enforcement Accreditation
- Maintained high level of service throughout the pandemic
- □ Fatal traffic crashes reduced from 11 the previous year to 2 this fiscal year

Performance Measures:

	2019-20	2020-21	2021-22
Police CAD calls for Service	68,000	62,983	70,000
Part I crimes	1,312	1,108	1,200
Traffic crashes	1,204	1,186	1,200
Community Meetings/events	45*	25	50
Employee training hours	9,000	9,000	9,000
Code Enforcement actions	1,000	1,585	1,600

*affected by COVID-19 pandemic

Personnel Schedule

Classification	2021	Change	2022	Amount
Non-Sworn				
Accountant II	1.00	0.00	1.00	43,888
Administrative Assistant I	1.00	0.00	1.00	33,093
Administrative Assistant II	1.00	0.00	1.00	34,050
Clerical Assistant	3.00	(3.00)	0.00	0
Code Enforcement Officer	3.00	0.00	3.00	111,218
Code Enforcement Supervisor	1.00	0.00	1.00	47,299
Crime Analyst	1.00	0.00	1.00	40,102
Emergency Services Dispatcher I	9.00	(1.00)	8.00	275,266
Emergency Services Dispatcher II	1.00	2.00	3.00	119,329
Emergency Services Dispatcher III	4.00	(1.00)	3.00	142,709
Emergency Services Dispatcher Manager	1.00	0.00	1.00	58,281
Evidence Technician	1.00	0.00	1.00	36,878
Office Specialist	1.00	(1.00)	0.00	0
Records Section Supervisor	1.00	0.00	1.00	46,488
Records Tech I	0.00	3.00	3.00	95,346
Records Tech II	0.00	1.00	1.00	38,230
Forensic Digital Evidence Specialist	0.00	1.00	1.00	40,884
Total Non-Sworn	29.00	1.00	30.00	1,163,061
Sworn				
Police Captain	2.00	0.00	2.00	189,820
Police Chief	1.00	0.00	1.00	128,606
Police Corp/Detective Corp	6.00	0.00	6.00	423,525
Police Lieutenant	3.00	0.00	3.00	259,830
Police Major	1.00	0.00	1.00	102,648
Police Officer/Det	33.00	2.00	35.00	1,727,221
Police Senior/Senior Det	20.00	(2.00)	18.00	1,119,453
Police Serg/Det Serg	7.00	0.00	7.00	551,550
Sworn Total	73.00	0.00	73.00	4,502,653
Part Time				
Civilian Investigator	1.00	0.00	1.00	28,158
Total Part Time	1.00	0.00	1.00	28,158
Standby				16,800
Total	103.00	1.00	104.00	5,710,672

Police Department

Administration Division

Personnel Schedule

Police	Appropriations Detail		Account	# 001-21	11-521
Department	PERSONAL SERVICES	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
Administration Division	12xx Regular Salaries & Wages 1310 Temporary Labor 1410 Overtime 15xx Special Pay	4,881,919 68,080 424,279 89,177	4,954,392 46,623 383,575 106,530	5,511,103 75,000 380,000 69,692	5,710,672 75,000 400,000 71,280
	 1641 Vacation/Terms & Buyout 2110 FICA 221x Retirement 23xx Insurance 2410 Workers' Compensation 26xx Other Payroll Benefits 	126,244 406,146 956,859 1,036,323 165,659 11,986	96,249 405,677 852,026 945,967 164,990 11,746	0 402,478 864,591 1,143,290 166,663 11,277	0 418,603 941,003 1,181,424 170,410 10,582
Appropriations	TOTAL PERSONAL SERVICES	8,166,672	7,967,775	8,624,094	8,978,974
Detail	OPERATING EXPENSES3xxxProfessional Services3410Contract Services4010Travel41xxCommunication4210Postage4310Utilities44xxFleet Lease4510Insurance461xRepairs & Maintenance- Vehicles4620Repairs & Maintenance- Building4625Repairs & Maintenance- Non-Build4627Repairs & Maintenance- Code Enfrcmt46xxRepairs & Maintenance- Code Enfrcmt46xRepairs & Maintenance- Equipment4710Printing & Binding4810Promotional Activities4911Advertising4920Other Current Charges4930Community Services (other than forfeit)4945Injury/Damage to Others4964Investigative Funds51xxMinor Furniture/Equipment5188Automation Expense Only5215Uniforms5230Fuel Purchases5410Publications & Memberships5520Training5520Training5540Education Reimbursement	$\begin{array}{c} 16,968\\ 8,014\\ 14,597\\ 47,135\\ 3,806\\ 74,720\\ 186,451\\ 56,147\\ 257,557\\ 156\\ 1,365\\ 5,991\\ 59,982\\ 1,441\\ 746\\ 114\\ 7,893\\ 0\\ 0\\ 6,506\\ 43,021\\ 668\\ 56,713\\ 74,158\\ 170,088\\ 6,868\\ 43,123\\ 3,475\\ \hline\end{array}$	$\begin{array}{c} 16,772\\ 8,074\\ 9,719\\ 54,807\\ 4,332\\ 69,734\\ 251,874\\ 66,014\\ 209,399\\ 412\\ 71,200\\ 12,364\\ 70,960\\ 2,241\\ 109\\ 0\\ (5,130)\\ 0\\ (5,130)\\ 0\\ (5,130)\\ 0\\ (5,130)\\ 0\\ 353,316\\ 64,219\\ 139,433\\ 4,343\\ 37,078\\ 1,996\\ \end{array}$	$\begin{array}{r} 40,000\\ 9,000\\ 15,000\\ 51,600\\ 3,200\\ 100,000\\ 209,597\\ 73,233\\ 208,752\\ 3,500\\ 4,000\\ 15,000\\ 72,189\\ 3,000\\ 1,000\\ 5000\\ 8,000\\ 1,5600\\ 15,500\\ 4,000\\ 15,500\\ 4,000\\ 55,000\\ 15,500\\ 4,000\\ 55,000\\ 180,000\\ 55,000\\ 0\\ 1,226,131\end{array}$	40,000 9,000 15,000 57,100 3,200 100,000 220,854 74,296 210,000 3,500 4,000 15,000 71,239 3,000 1,000 500 8,000 1,560 0 10,000 43,361 4,000 60,000 75,000 200,000 5,000 45,000 0
	CAPITAL OUTLAY 6410 Machinery & Equipment	515,251			
	TOTAL CAPITAL OUTLAY	515,251	8,142	0	0
	DEBT SERVICE 7115 Principal- Capital Lease	59,477	59,477	0	0
	TOTAL DEBT SERVICE	59,477	59,477	0	0
	TOTAL GENERAL FUND APPROPRIATIONS	9,889,103	9,223,464	9,850,225	10,258,584

Account # 0.01 - 2111 - 521

propriations summary	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE	Police Department
Personal Services	8,624,094	8,978,974	354,880	4.11%	
Operating Expenses	1,226,131	1,279,610	53,479	4.36%	Administration
Capital Outlay	0	0	0	0.00%	Division
Debt Service	0	0	0	0.00%	Division
TOTALS	9,850,225	10,258,584	408,359	4.15%	

Appropriations Summary



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David Johnson, 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:

Nesponsibilities.			
Life Safety Services	Training - Administration	<u>Fire – Rescue</u>	
Public education	·Fire training	·Fire Suppression	
 Inspections 	·EMS training	Rescue	
 Arson investigation 	•Testing– Physicals	 ALS First responder 	
 Safety classes 	·Budgeting	·Extrication	
·Emergency Management	 Certification/records SCBA 	·Airport fire rescue	
	·Uniforms		
Organizational Chart			

Fire Chief & EOC Commander Executive Deputy Fire **Division Chief** Assistant Aide II Chief Administrative Fire Battalion Fire Captain Assistant II Chief Fire Lieutenant Firefighter/ Firefighter/ Firefighter Paramedic Engineer

Fire Department

Organization

Total Budget

\$ 6,392,522 GF

Goals & Tasks

Fire Department

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

Task:

Fire Rescue Division

Goals & Tasks

- 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, reduce injuries and encourage an overall healthy personal lifestyle
- 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
- □ Entered into an automatic aid agreement with The Villages Fire Department
- Deployed Automatic External Defibrillators (AED's) throughout city owned facilities
- □ Developed a community AED program for Assembly Occupancies (50/50 grant)

Performance Measures:

	2019-20	2020-21	2021-22
Calls for service	9,900	9,332	10,000
Training hours	9,752	9,572	9,800
School fire safety program contacts	250	0	500
Inspections/reviews/meetings	115	96	200
Pre-fire plans	162	160	250
Average response time (min:sec)	6:53	7:19	<5:00

Personnel Schedule

Classification	2021	Change	2022	Amount
Fire Chief & EOC Commander	1.00	0.00	1.00	124,654
Deputy Fire Chief	1.00	0.00	1.00	97,427
Fire Division Chief	1.00	0.00	1.00	94,910
Fire Battalion Chief	3.00	0.00	3.00	225,330
Fire Captain	1.00	0.00	1.00	69,368
Fire Lieutenant	12.00	(1.00)	11.00	773,290
Firefighter Engineer	12.00	0.00	12.00	612,537
Firefighter	18.00	1.00	19.00	761,737
Executive Assistant/Admin. Aide I	1.00	(1.00)	0.00	0
Executive Assistant/Admin. Aide II	0.00	1.00	1.00	53,486
Administrative Assistant II	1.00	0.00	1.00	37,981
Incentive Pay				15,840
Working out of Class				24,300
Holiday Pay				105,348
Total Full Time	51.00	0.00	51.00	2,996,208

Fire Department

Fire Rescue Division

Personnel & Capital Schedules

50,000

Capital Outlay Schedule

Description	Funding/Work order	Amount
Extrication Tools (5)		50,000

Total

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Fire	Appropriations Detail	Account # 001–2220–522			
Fire Department	PERSONAL SERVICES	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
Fire Rescue Division	 121x Regular Salaries & Wages 1220 Permanent/Part time 1310 Temporary Labor 1410 Overtime 15xx Special Pay 1641 Vacation/Terms & Buyout 2110 FICA 	2,675,669 0 3,472 454,514 201,047 43,414 242,985	2,766,622 0 423,658 205,795 62,697 249,381	2,958,437 3,136 0 233,000 227,752 0 209,025	2,996,208 0 248,293 262,885 0 212,673
	221x Retirement 23xx Insurance 2410 Workers' Compensation 26xx Other Payroll Benefits	676,009 595,551 115,861 10,396	728,472 602,460 118,825 10,379	835,521 738,230 101,129 10,659	883,583 711,265 102,017 10,178
Appropriations	TOTAL PERSONAL SERVICES	5,018,918	5,168,289	5,316,889	5,427,102
Detail	OPERATING EXPENSES3410Contract Services4010Travel4110Communication4210Postage4310Utilities4410Rentals4415Internal Fleet Lease4510Insurance461xRepairs & Maintenance- Vehicles4620Repairs & Maintenance- Building4625Repairs & Maintenance- Non-Build46xxRepairs & Maintenance- Equipment4710Printing & Binding4810Promotional Activities49xxOther Current Charges4945Injury/ Damage to Others5180Minor Furniture/Equipment5210Operating Supplies5230Fuel Purchases5410Publications & Memberships5520Training5540Education Reimbursement	$\begin{array}{c} 56,718\\ 4,376\\ 10,200\\ 86\\ 51,505\\ 8,001\\ 135,883\\ 26,389\\ 169,657\\ 16,682\\ 525\\ 28,278\\ 1,077\\ 4,429\\ 184\\ 0\\ 58,395\\ 49,573\\ 52,337\\ 48,355\\ 6,000\\ 30,148\\ 0\\ \end{array}$	$\begin{array}{c} 77,932\\ 1,088\\ 9,987\\ 131\\ 47,160\\ 5,154\\ 180,413\\ 34,321\\ 235,128\\ 5,163\\ 240\\ 41,852\\ 135\\ 4,848\\ 105\\ 111\\ 59,051\\ 38,419\\ 66,398\\ 44,567\\ 5,298\\ 31,804\\ 17,288\end{array}$	$\begin{array}{c} 69,999\\ 4,000\\ 9,500\\ 250\\ 68,500\\ 9,200\\ 137,182\\ 37,395\\ 199,308\\ 13,000\\ 1,000\\ 42,380\\ 1,100\\ 9,750\\ 0\\ 42,300\\ 42,300\\ 42,300\\ 73,000\\ 47,500\\ 4,828\\ 30,000\\ 0\\ \end{array}$	$\begin{array}{c} 71,088\\ 6,800\\ 11,537\\ 250\\ 69,000\\ 10,560\\ 156,597\\ 37,797\\ 199,481\\ 15,000\\ 1,000\\ 50,180\\ 1,100\\ 9,250\\ 5,250\\ 0\\ 46,800\\ 42,300\\ 80,980\\ 47,500\\ 5,950\\ 47,000\\ 0\\ \end{array}$
	TOTAL OPERATING EXPENSES <u>CAPITAL OUTLAY</u> 6210 Buildings 6410 Machinery & Equipment	758,798 11,780 401,537	906,593 0 0	844,492 0 35,000	915,420 0 50,000
	TOTAL CAPITAL OUTLAY	413,317	0	35,000	50,000
	DEBT SERVICE 7115 Principal- Capital Lease 7215 Interest- Capital Lease	30,639 0	23,065 7,574	0 0	0 0
	TOTAL DEBT SERVICE	30,639	30,639	0	0
	TOTAL GENERAL FUND APPROPRIATIONS	6,221,672	6,105,521	6,196,381	6,392,522

,propriations summary	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE	Fire Depa
Personal Services	5,316,889	5,427,102	110,213	2.07%	
Operating Expenses	844,492	915,420	70,928	8.40%	Fire R
Capital Outlay	35,000	50,000	15,000	42.86%	Divis
TOTALS	6,196,381	6,392,522	196,141	3.17%	

Appropriations Summary

Department

Fire Rescue Division

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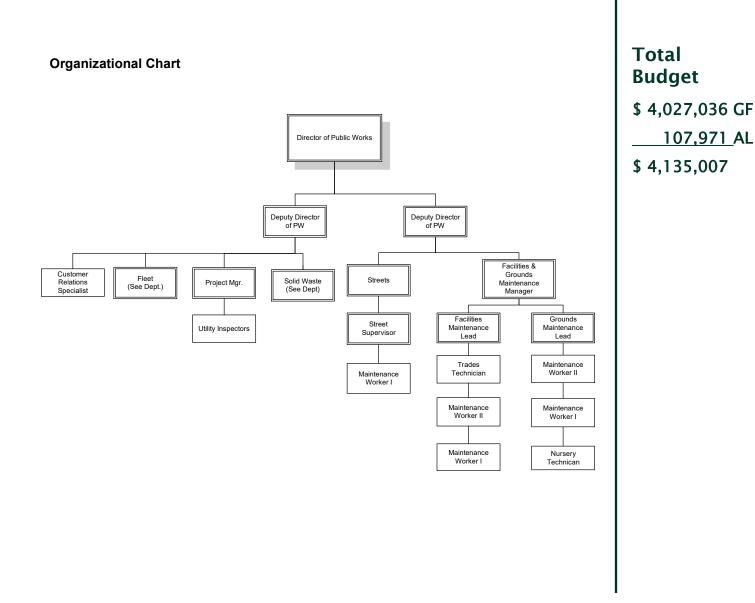
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Cliff Kelsey, Director of Public Works

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:

<u>Streets</u> ·Street/parking striping ·Sidewalks ·Signs for events ·Facility programming ·Street maintenance <u>Grounds</u> ·Landscape maintenance & beautification of all City owned property & parks ·Athletic fields' preservation Administration ·Clerical ·Reports ·Administration ·Contracts ·Personnel activity <u>Facilities</u> ·Maintenance & repair of all City owned facilities ·Custodial services ·Irrigation Project Management ·Capital Project Management ·Project Scope Development ·Design Management ·Inspections & acceptance



Public Works Department

Organization

Public Works Department

Goals & Tasks

Street Maintenance Division

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:

- □ Completed a condition assessment on all City paved roads, 91.6% of the roads are graded Good to Satisfactory and created a plan to get remaining 8.4% of the paved road to a Good to Satisfactory pavement condition rating within the next five years
- □ Repaired 2,000 linear feet of sidewalks, citywide
- □ Raised tree canopies citywide
- Laid limerock, graded and maintained unpaved roads

	2019-20	2020-21	2021-22
Regulatory signs replaced	250	200	200
Non-regulatory signs replaced	650	500	400
Reported sidewalk falls	1	0	0
Average pavement condition rating	75	75	80

reisonner senedule					
Classification	2021	Change	2022	Amount	
Maintenance Worker I Street Supervisor Standby	2.00 1.00	0.00 0.00	2.00 1.00	50,689 45,053 3,650	
Total	3.00	0.00	3.00	99,392	

Public Works Department

Street Maintenance Division

Personnel Schedule

Public Works	Appropriations Detail		Account	# 001-51	12-541
Department		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERSONAL SERVICES 12xx Regular Salaries & Wages	92,423	86,731	101,535	99,392
Street	1410 Overtime	2,010	2,915	1,500	1,500
Street	2110 FICA	6,502	6,367	6,738	7,086
Maintenance	221x Retirement	7,491	7,234	7,622	11,411
Division	23xx Insurance	25,901	26,084	29,866	30,752
	2410 Workers' Compensation	7,617	7,199	7,870	7,698
	26xx Other Payroll Benefits	115	3	0	34
Appropriations	TOTAL PERSONAL SERVICES	142,059	136,533	155,131	157,873
Detail	OPERATING EXPENSES				
Dottail	31xx Professional Services	19,514	16,447	15,000	0
	3410 Contract Services	3,900	0	5,720	40,000
	4010 Travel	268	0	600	0
	41xx Communication	573	590	700	700
	4210 Postage	1	0	50	0
	4310 Utilities	633,970	632,290	650,000	650,000
	4410 Rentals	0	6,272	3,000	3,000
	4415 Internal Fleet Lease	14,371	19,352	14,660	13,158
	4510 Insurance	8,523	9,559	9,511	10,194
	461x Repairs & Maintenance- Vehicles	207,920	243,689	215,141	212,145
	462x Repairs & Maintenance- Non-Build	205,891	198,726	230,000	180,000
	463x Repairs & Maintenance- Equipment	520	520	360	360
	4911 Advertising-Other Ads	0	39	200	200
	4945 Injury/Damage to Others	12,240	2,500	2,500	2,500
	5180 Minor Furniture/Equipment	89	5,287 5,188	2,500	2,500
	5210 Operating Supplies	4,892	5,188	8,000	5,000
	5215 Uniforms 5230 Fuel Purchases	353 3,549	764 3,155	1,950 4,500	1,950 4,836
	5310 Materials & Supplies	3,326	3, 155 2,905	4,300 5,000	4,830 5,000
	5310 Materials & Supplies 5311 Materials - Street Signs	7,142	2,903	5,000 5,000	5,000 5,000
	5520 Training	349	81	350	500
	TOTAL OPERATING EXPENSES	1,127,391	1,156,122	1,174,742	1,137,043
	TOTAL GENERAL FUND APPROPRIATION	S 1,269,450	1,292,655	1,329,873	1,294,916

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	155,131	157,873	2,742	1.77%
Operating Expenses	1,174,742	1,137,043	(37,699)	-3.21%
TOTALS	1,329,873	1,294,916	(34,957)	-2.63%

Public Works Department

Street Maintenance Division

Public Works Department

Facilities Maintenance Division

Goals & Tasks

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

Task:

Goals & Tasks

- 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
- Established new maintenance programs at facilities in order to be more proactive
- □ Renovated the Mote Morris house to pre-fire condition
- □ Completed building surveys to weatherproof City Hall, the Library and the Police department

	2019-20	2020-21	2021-22
Complete facility maintenance site	22	36	40
Inspections (54 locations)			
% of staff's available time charged directly to	75%	75%	77%
facility maintenance tasks			
% of preventative maintenance performed	70%	75%	75%

Classification	2021	Change	2022	Amount
Deputy Director of Public Works ¹ Facilities Maintenance Lead	0.50	0.00	0.50	38,283 39.478
Facilities & Grounds Maintenance Manager	1.00 1.00	0.00 0.00	1.00 1.00	59,478 66,955
Maintenance Worker I	3.00	0.00	3.00	79,769
Maintenance Worker II	3.00	0.00	3.00	85,591
Trades Technician	3.00	0.00	3.00	95,805
Standby				3,650
Total	11.50	0.00	11.50	409,531

Notes: Allocations

Deputy Director of Public Works¹ 50%-5193, 50%-5194

Public Works Department

Facilities Maintenance Division

Personnel Schedule

Public Works	Appropriations Detail		Accoun	t # 001–5	193-519
Department		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERSONAL SERVICES				
	12xx Regular Salaries & Wages	298,949	319,930	391,569	409,531
Facilities	1310 Temporary Labor	499	0	0	0
Maintenance	1410 Overtime	46,962	28,628	26,000	36,000
Division	1530 Bonuses 1641 Vacation/Terms & Buyouts	1,082 4,817	0 5,274	0 0	0
DIVISION	211x FICA	25,343	25,671	28,457	29,814
	221x Retirement	34,215	26,618	28,926	54,219
	23xx Insurance	120,283	103,467	130,342	125,730
	2410 Workers Compensation	12,739	13,035	14,961	15,825
Appropriations	262x Other Payroll Benefits	882	789	869	822
Detail	TOTAL PERSONAL SERVICES	545,771	523,412	621,124	671,941
	OPERATING EXPENSES				
	3110 Professional Services	9,100	12,403	0	0
	3410 Contract Services	55,712	65,410	114,360	100,000
	4010 Travel	1,185	109	200	0
	4110 Communication	5,806	5,049	3,992	4,000
	4210 Postage	0	0	10	0
	4310 Utilities	93,442	127,709	100,000	125,000
	4410 Rentals 4415 Internal Fleet Lease	1,550 17,557	2,046	2,000	2,000
	4415 Internal Fleet Lease 4510 Insurance	27,484	23,643 32,459	17,909 37,440	22,948 47,452
	461x Repairs & Maintenance- Vehicles	25,507	32,459 31,558	28,229	30,942
	4620 Repairs & Maintenance- Buildings	191,596	146,043	77,500	117,500
	4625 Repairs & Maintenance- Non-Build	122,479	110,096	55,800	87,800
	46xx Repairs & Maintenance- Equipment	3,177	703	570	460
	4920 Other Current Charges	10,807	1,299	375	375
	4980 Taxes	843	843	850	850
	5180 Minor Furniture/Equipment	30,875	26,997	55,000	37,500
	5210 Operating Supplies	75,662	170,356	98,000	103,000
	5215 Uniforms	2,016	4,325	6,150	6,150
	52xx Fuel Purchases	12,127	9,059	13,000	12,798
	5520 Training	189	250	500	500
	TOTAL OPERATING EXPENSES	687,114	770,357	611,885	699,275
	CAPITAL OUTLAY				
	6210 Buildings	32,000	16,284	0	0
	6310 Improvements other than Bldgs	0	314	0	0
	6410 Machinery & Equipment	7,550	10,349	50,000	0
	TOTAL CAPITAL OUTLAY	39,550	26,947	50,000	0
	OTHER USES				
	9941 Utilities Allocation	(66,172)	(63,427)	(60,233)	(64,464)
	9950 Contra Expenses	0	(50,054)	(78,354)	(81,937)
	TOTAL OTHER USES	(66,172)	(113,481)	(138,587)	(146,401)
		1 206 262	1 207 225	1 1// /00	1 22/ 015
	TOTAL GENERAL FUND APPROPRIATIONS	1,206,263	1,207,235	1,144,422	1,224,815

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	621,124	671,941	50,817	8.18%
Operating Expenses	611,885	699,275	87,390	14.28%
Capital Outlay	50,000	0	(50,000)	-100.00%
Other Uses	(138,587)	(146,401)	(7,814)	5.64%
TOTALS	1,144,422	1,224,815	80,393	7.02%

Significant Budget Changes:

The increase in Operating Expenses is related to increased R&M projects (4620 & 4625).

Public Works Department

Facilities Maintenance Division

Goals & Tasks

Public Works Department

Grounds Maintenance Division

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 rightof ways
- Implement an irrigation maintenance and water conservation program
- Implement "Florida Friendly Landscaping" in several locations throughout the City
- Maintain Tree City USA certification

Goals & Tasks

Major Accomplishments:

- □ Improved the appearance of the trailhead at CR 473 and Blue Grill Road
- □ Installed new landscaping at the rebuilt Mote Morris house
- 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

	2019-20	2020-21	2021-22
Annual flowers replaced each year	16,016	25,600	25,600
Debris and litter removed from sites	280	360	360
(cubic yards)			
Tree City USA member (consecutive years)	21	22	23

Classification	2021	Change	2022	Amount
Deputy Director of Public Works ¹ Grounds Maintenance Lead Maintenance Worker I Maintenance Worker II Nursery Technician	0.50 1.00 8.00 2.00 1.00	0.00 0.00 0.00 0.00 0.00	0.50 1.00 8.00 2.00 1.00	38,281 39,478 201,512 59,509 38,397
Total	12.50	0.00	12.50	377,177

Notes: Allocations

Deputy Director of Public Works² 50%-5193, 50%-5194

Public Works Department

Grounds Maintenance Division

Personnel Schedule

Actual Department Actual 2018-19 2019-20 Actual 2019-20 2020-21 ADOPTED 2021-22 2021-22 Grounds Maintenance Division 12x 12x 140 Sequiar Salaries & Wages 12x 140 334,337 233,526 366,475 2,341 37,777 0 22,341 2,200 0 2,243 2,000 0 0 Appropriations 211x 20x FICA 24,599 24,633 2,627 2,797 23,717 Appropriations Detail 0 0 0 14,712 125,708 Multices 114,104 99,159 114,212 125,708 2,037 Appropriations Detail 0 0 0 0 0 Multices 242,700 417,176 486,268 0 0 0 410 Orter Payroll Benefits 2,237 3 10 0 0 1010 Travel 988 0 300 0 0 0 0 0 1010 Travel 986 0 0 0 0 0 0 0 0<	Public Works	Appropriations Detail	Account # 001-5194-5			94-519
Grounds Maintenance Division Tax Regular Salaries & Wages 313, 337 333,263 366,475 371,77 Grounds Maintenance Division 1410 Overring 1410 2,231 2,004 2,000 4,000 121x FIGA 2,231 2,004 2,000 4,000 211x FIGA 24,689 24,639 24,134 22,078 23,742 220x Insurance 114,104 99,159 114,212 12,578 221x Professional Services 24,209 13,933 14,341 262x Other Payrol Benefits 2,838 2,627 2,075 2,037 210 Contract Services 0 995 0 0 0 410 Contrunuication 247 530 252 500 0 0 410 Contrunuication 247 530 352 2,500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <td< th=""><th></th><th></th><th></th><th></th><th></th><th></th></td<>						
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CAPITAL OUTLAY 6410 Machinery & Equipment 11,260 0 0 0 TOTAL CAPITAL OUTLAY 11,260 0 0 0 OTHER USES 9950 Contra- Expense (13,500) (13,500) (13,500) (13,500) TOTAL OTHER USES (13,500) (13,500) (13,500) (13,500)		5520 Training	1,500	1,540	1,500	1,500
6410 Machinery & Equipment 11,260 0 0 0 TOTAL CAPITAL OUTLAY 11,260 0 0 0 0 OTHER USES 9950 Contra- Expense (13,500) (13,500) (13,500) (13,500) TOTAL OTHER USES (13,500) (13,500) (13,500) (13,500)		TOTAL OPERATING EXPENSES	594,289	799,645	851,029	865,083
6410 Machinery & Equipment 11,260 0 0 0 TOTAL CAPITAL OUTLAY 11,260 0 0 0 0 OTHER USES 9950 Contra- Expense (13,500) (13,500) (13,500) (13,500) TOTAL OTHER USES (13,500) (13,500) (13,500) (13,500)						
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9950 Contra- Expense (13,500) (13,500) (13,500) TOTAL OTHER USES (13,500) (13,500) (13,500)		TOTAL CAPITAL OUTLAY	11,260	0	0	0
9950 Contra- Expense (13,500) (13,500) (13,500) TOTAL OTHER USES (13,500) (13,500) (13,500)						
			(13,500)	(13,500)	(13,500)	(13,500)
TOTAL GENERAL FUND APPROPRIATIONS 1,119,001 1,291,424 1,390,640 1,426,505		TOTAL OTHER USES	(13,500)	(13,500)	(13,500)	(13,500)
		TOTAL GENERAL FUND APPROPRIATIONS	1,119,001	1,291,424	1,390,640	1,426,505

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	553,111	574,922	21,811	3.94%
Operating Expenses	851,029	865,083	14,054	1.65%
Capital Outlay	0	0	0	0.00%
Other Uses	(13,500)	(13,500)	0	0.00%
TOTALS	1,390,640	1,426,505	35,865	2.58%

Public Works Department

Grounds Maintenance Division

Public Works Department

Goals & Tasks

Administration Division 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 side quarterly safety meetings
- Increase information published on the Public Works Department website and other social media accounts

Major Accomplishments:

Goals & Tasks

- Completed the City Hall Restroom Renovation, Venetian Gardens Pathway Extension, Corrine Williams Park Restroom facility, demolition of the 6th Street (Water Distribution Building), Resource Center & Lift Station Emergency Backup Power Generator Project
- □ Executed over \$100K and awarded over \$290K of construction improvement projects to city parks and recreation sites
- □ Executed over \$600K and awarded over \$430K in infrastructure improvement projects
- □ Awarded over \$8M in new construction projects

	2019-20	2020-21	2021-22
Projects completed	90%	90%	88%
Projects not completed, funds rolled forward	\$1,500,000	\$1,500,000	\$1,179,500

Classification	2021	Change	2022	Amount
Director of Public Works ¹	0.25	0.00	0.25	29,177
Deputy Director of Public Works ²	0.10	0.00	0.10	9,491
Project Manager I ³	0.50	0.00	0.50	28,215
Total	0.85	0.00	0.85	66,883

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 Project Manager I ³ 25%-3021, 25%-4021, 50%-5197

Public Works Department

Administration Division

Personnel Schedule

Public Works	Appropriations Detail		Account	# 001-51	97–539
Department		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERSONAL SERVICES				
	12xx Regular Salaries & Wages	37,089	53,931	65,011	66,883
Administration	1410 Overtime	18	54	100	0
	1641 Vacation/Terms & Buyout	0	2,471	0	0
Division	2110 FICA	2,789	4,258	5,109	4,725
	221x Retirement	1,867	2,696	3,918	13,079
	23xx Insurance	14,124	12,405	9,878	13,802
	2410 Workers' Compensation	746 487	833 374	1,256	910 256
	262x Other Payroll Benefits	487	374	335	356
Appropriations	TOTAL PERSONAL SERVICES	57,120	77,022	85,607	99,755
Appropriations	OPERATING EXPENSES				
Detail	3110 Professional Services	565	45	0	100
	3130 Engineering Services	000	0	10,000	100
	3410 Contract Services	2,700	3,593	3,695	3,383
	4010 Travel	2,700	0,000	100	100
	4110 Communication	68	85	250	250
	4210 Postage	9	4	50	50
	4310 Utilities	5,794	5,955	9,500	9,500
	4415 Internal Fleet Lease	1,591	2,142	1,623	1,639
	4510 Insurance	564	569	547	649
	461x Repairs & Maintenance- Vehicles	256	1,595	465	1,951
	4620 Repairs & Maintenance- Building	0	0	300	300
	463x Repairs & Maintenance- Equipment	1,114	459	1,500	1,500
	4710 Printing & Binding	150	78	100	80
	4810 Promotional Activities	181	188	250	200
	4911 Advertising	0	0	100	100
	4920 Other Current Charges	0	0	0	0
	5180 Minor Furniture/Equipment	758	17	500	200
	5210 Operating Supplies	2,798	2,539	2,000	2,500
	5230 Fuel Purchases	478	772	550	750
	5410 Publications & Memberships	700	700	700	700
	5520 Training	0	199	700	500
	TOTAL OPERATING EXPENSES	17,726	18,940	32,930	24,552
	OTHER USES				
	9941 Utilities Allocation	(26,195)	(33,426)	(41,488)	(43,507)
	TOTAL OTHER USES	(26,195)	(33,426)	(41,488)	(43,507)
	TOTAL GENERAL FUND APPROPRIATIONS	48,651	62,536	77,049	80,800
		· · · · ·		× · · ·	•

propriations summary	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE	Public Works Department
Personal Services	85,607	99,755	14,148	16.53%	Administration
Operating Expenses	32,930	24,552	(8,378)	-25.44%	Division
Other Uses	(41,488)	(43,507)	(2,019)	4.87%	
TOTALS	77,049	80,800	3,751	4.87%	

Significant Budget Changes:

The change in Operating Expenses is mainly due to reducing Engineering Services (3130).

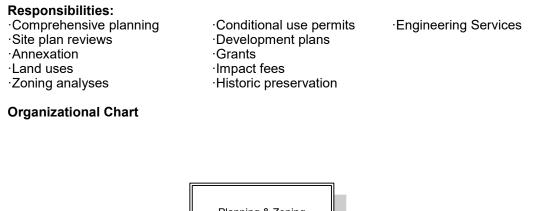
Administration Division



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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.





Total Budget \$ 254,723 GF 311,329 AL \$ 566,052

Community Development Department

Organization

Community Development Department

Planning & Zoning Division

Goals & Tasks

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

Task:

Task:

- Recommend appropriate, sustainable uses of land and structures for Planning Commission, Historic Preservation Board and City Commission
- Analyze City development patterns annually, utilizing GIS software, to identify new development and redevelopment opportunities and to identify appropriate opportunities to annex commercial and industrial land
- 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.

Goals & Tasks

- Provide professional, timely and accurate reviews and recommendations to the City Commission, Planning Commission and Historic Preservation Board
- Provide site plan review and comments through the Site Plan Development Review process, within fifteen calendar days, to ensure consistency with City codes, requirements and procedures
- Prepare an update of the 2035 Comprehensive Plan to reflect changes/updates made since 2012
- 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, 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:

- Amended Comp Plan and Land Development Regulations (LDR's) to create a density bonus program in City's historic district
- Utilized annexation to expand the city's tax base and utility fees for future development along major cooridors
- Utilized Planned Unit Development (PUD) to create livable housing and commercial development opportunities
- Utilized Impact Fee waiver on redevelopment projects to encourage economic development
- Continued successful management of FSL (Façade, Sign and Landscape) and HIG (Home Improvement Grant) grant opportunities
- Exceeded requirements for compliance with Chapter 163, F.S. for review of Large-Scale Comp Plan Map Amendments
- Worked to reduce insurance costs for homeowners by utilizing the FEMA flood maps to more clearly define properties located within flood prone areas
- Provided accurate flood mapping information to homeowners, banks, insurance and mortgage companies

	2019-20	2020-21	2021-22
Annexation Cases	6	6	8
Planned Unit Development Cases (PUD/SPUD)	15	15	16
Rezoning Cases	5	5	8
Site Plans Reviewed	32	35	40
Sign Grants reviewed	30	25	33

Classification	2021	Change	2022	Amount
Planning & Zoning Director	0.00	1.00	1.00	87,755
Administrative Assistant II	1.00	0.00	1.00	40,997
Development Review Coordinator	1.00	(1.00)	0.00	0
Planning & Zoning Manager	1.00	(1.00)	0.00	0
Senior Planner	1.00	1.00	2.00	112,861
Planner	2.00	0.00	2.00	86,694
Total	6.00	0.00	6.00	328,307

Community Development Department

Planning & Zoning Division

Personnel Schedule

Community	Appropriations Detail		Account	# 001–61	51-515
Development Department		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERSONAL SERVICES				
	12xx Regular Salaries & Wages	312,478	335,092	336,024	328,307
	1410 Overtime	1,760	1,532	2,000	1,800
Planning &	15xx Bonuses/Incentives	832	2,558	0	0
Zoning	1641 Vacation/Terms & Buyout	838	0	0	0
Division	2110 FICA	23,164	24,958	24,715	23,903
DIVISION	221x Retirement	27,298	28,541	27,611	37,875
	23xx Insurance	65,904	53,743	52,128	61,075
	2410 Workers' Compensation	884	954	941	919
	26xx Other Payroll Benefits	1,007	1,022	999	369
Appropriations					
, appropriations	TOTAL PERSONAL SERVICES	434,165	448,400	444,418	454,248
Detail	OPERATING EXPENSES				
	31xx Professional Services	725	1,075	1,200	51,200
	3410 Contract Services	11,008	0	11,500	0
	4010 Travel	1,152	0	2,000	2,500
	4110 Communication	961	1,435	1,000	1,500
	4210 Postage	3,540	2,755	3,500	4,000
	4310 Utilities	5,844	5,385	6,500	6,000
	4415 Internal Fleet Lease	4,089	5,506	4,171	4,213
	4510 Insurance	1,793	1,974	2,409	2,455
	461x Repairs & Maintenance- Vehicles	4,709	2,193	1,930	2,451
	463x Repairs & Maintenance- Equipment	9,268	10,260	7,190	8,085
	4710 Printing & Binding	75	117	1,000	250
	4810 Promotional Activities	165	110	200	150
	4911 Advertising	17,570	11,469	15,000	16,000
	4920 Other Current Charges	1,303	3,934	2,000	2,500
	4930 Recognitions & Awards	249	0,504 0	2,000	2,300
	5180 Minor Furniture/Equipment	2,531	0	200 500	0
	5210 Operating Supplies	4,317	4,398	4,000	4,500
	5215 Uniforms	4,317	4,390	4,000	4,300
	5230 Fuel Purchases	1,414	1,486	1,500	2,000
		1,414	1,480	2,500	
	•		1,000	2,000	2,000 2,000
	5520 Training	1,432	0	2,000	2,000
	TOTAL OPERATING EXPENSES	74,002	53,977	70,450	111,804
	OTHER USES 9941 Utilities Allocation	(279,493)	(276,030)	(283,177)	(311,329)
	TOTAL OTHER USES	(279,493)	(276,030)	(283,177)	(311,329)
	TOTAL GENERAL FUND APPROPRIATIONS	228,674	226,347	231,691	254,723

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	444,418	454,248	9,830	2.21%
Operating Expenses	70,450	111,804	41,354	58.70%
Other Uses	(283,177)	(311,329)	(28,152)	9.94%
TOTALS	231,691	254,723	23,032	9.94%

Significant Budget Changes:

The change in Operating Expenses is due to the increase in Professional Services (3110) to update the Comprehensive Plan \$50,000.

Community Development Department

Planning & Zoning Division



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Kenneth L. Thomas, Director of Housing

The Housing Department serves to assist, stimulate and facilitate public and private development resulting in creation of new value-added jobs, increase in per-capita income, improvements in the tax base, preservation of the economic value of property, the quality of life, increase home ownership, rehabilitate existing housing stock, and provide better services to residents and investors in the City. The department's strategies include economic diversification, business attraction and retention, community economic development business assistance, and creating economic development partnerships. The housing office will coordinate 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
- **Organizational Chart**

Economic Development

- Technical assistance to businesses
- · Listing of available properties
- Demographic information
- Advertising program
- Committee participation
- Operation of Business Incubator

Total **Budget** \$186,964 GF

Director of Housing

Housing Department

Organization

Fiscal Year 2021 - 22 Annual Budget 201

Housing Department

Goals & Tasks

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

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:

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Task:

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- Goals & Tasks
- 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

	2019-20	2020-21	2021-22
Development of in-fill lots	2	8	8
Housing Assistance Counseling Provided	128	120	120
Neighborhood meetings (West Leesburg, etc.)	5	12	12
Conducted Workshops/Conferences for new home	5	12	12
buyers			

Classification	2021	Change	2022	Amount	Housing Department
Director of Housing	1.00	0.00	1.00	94,910	
Total	1.00	0.00	1.00	94,910	Administration Division

Personnel

Schedule

Housing	Appropriations Detail		Account	# 001–62	54-554
Housing Department		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERSONAL SERVICES				
	12xx Regular Salaries & Wages	92,357	92,676	94,910	94,910
Administration	1310 Temporary Labor	639	0	0	0
Division	1530 Bonuses	2,766	2,766	0	0
Division	1641 Vacation/Terms & Buyouts	3,234	0	0	0
	2110 FICA	7,301	7,028	6,956	6,946
	221x Retirement	4,618	4,634	4,746	16,976
	23xx Insurance	17,834	17,814	19,549	19,987
	2410 Workers' Compensation	278	268	266	266
Appropriations	26xx Other Payroll Benefits	2,750	2,761	2,733	2,734
Appropriations					
Detail	TOTAL PERSONAL SERVICES	131,777	127,947	129,160	141,819
	OPERATING EXPENSES				
	3410 Contract Services	3,953	98,483	0	7,000
	4010 Travel	959	766	2,000	2,000
	4110 Communication	1,656	1,606	2,500	2,500
	4210 Postage	475	40	500	500
	4310 Utilities	13,747	12,686	20,000	20,000
	4410 Rentals	1,669	0	200	200
	4510 Insurance	1,525	1,360	1,361	1,685
	462x Repairs & Maintenance- Buildings	1,000	809	200	1,000
	46xx Repairs & Maintenance- Equipment		2,739	3,160	3,160
	4710 Printing & Binding	292	0	300	300
	48xx Promotional Activities	1,080	106	500	500
	49xx Advertising	32	0	100	100
	492x Other Current Charges	0	8,175	0	0
	4980 Taxes	4,664	1,173	1,000	1,000
	5180 Minor Furniture/Equipment	14	0	0	0
	52xx Operating Supplies	3,394	2,024	2,200	2,200
	5410 Publications & Memberships	967	0	2,000	2,000
	5520 Training	2,207	495	1,500	1,000
	TOTAL OPERATING EXPENSES	41,788	130,462	37,521	45,145
	TOTAL GENERAL FUND APPROPRIATIO	NS 173,565	258,409	166,681	186,964
			-, -	-,	

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	129,160	141,819	12,659	9.80%
Operating Expenses	37,521	45,145	7,624	20.32%
TOTALS	166,681	186,964	20,283	12.17%

Significant Budget Changes:

The increase in Operating Expenses is related to Contract Services (3410) for demolition services.

Housing Department

Administration Division



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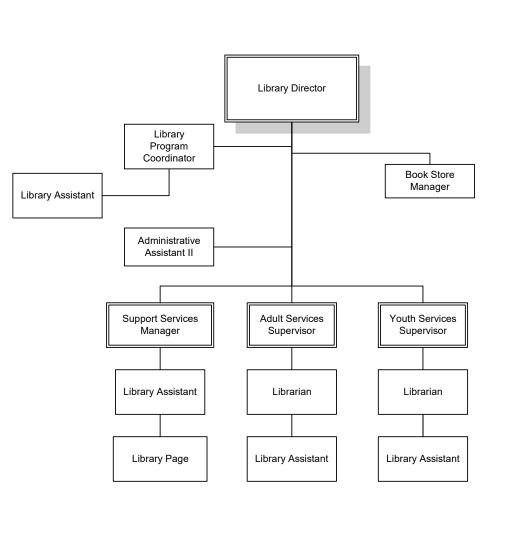
Lucy B. Gangone, MLS, Library Director

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 Programs Support Services Youth Services ·Collection Development ·Business operations ·Adult Programs ·Programs ·Technical Services ·Reference ·Promotion Reference ·Genealogy & Local ·Circulation Services ·Collection Development ·Marketing History ·Volunteers ·Reader's advisory ·Reader's advisory ·Collection Management ·Public Computers ·Public Computers ·Community Outreach ·Early & Family Literacy Adult Literacy ·Community Outreach ·Technology Classes ·Passport Acceptance Center ·Leesburg Digital Collections

Organizational Chart



Library Department

Organization

Total **Budget**

·Community Outreach

\$1,770,643 GF

Goals & Tasks

Library Department

Library Division

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.

Goals & Tasks

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 was the only library in Lake County to provide continuous curbside service for the loan of library items from March 2020 to date, with 10,000 items picked up at curbside
- Successfully converted all in-person adult & youth programs, book clubs and technology classes to virtual formats reaching 15,100 people through Facebook Live, YouTube and Zoom
- □ Created and launched the Leesburg Digital Collections project to identify and preserve material with local significance and provide access to digital surrogates of archival material

	2019-20	2020-21	2021-22
Number of library visits	114,200	175,000	210,000
Hours of public computer use/wireless access	31,330	40,000	56,000
Program attendance	21,830	24,000	31,000
Print/non print checkouts	220,500	230,000	245,000
Digital resources downloaded or streamed	57,740	75,000	90,000
Youth reached through programs	13,070	15,000	18,500
Youth check outs	67,310	70,000	77,000
Users receiving technology instruction	18,200	21,000	27,000
People assisted with socio-economic programs	3,626	1,500	4,500

Classification	2021	Change	2022	Amount
Administrative Assistant II	1.00	0.00	1.00	47,091
Adult Services Supervisor	1.00	0.00	1.00	41,330
Librarian	2.00	0.00	2.00	72,592
Library Assistant	9.00	0.00	9.00	249,766
Library Assistant/Adult Services	2.00	0.00	2.00	60,279
Library Director	1.00	0.00	1.00	97,406
Library Program Coordinator	1.00	0.00	1.00	37,627
Support Services Manager	1.00	0.00	1.00	46,405
Youth Services Supervisor	1.00	0.00	1.00	45,261
Total Full Time	19.00	0.00	19.00	697,757
Library Assistant	6.00	0.00	6.00	84,177
Library Assistant/Adult Services	1.00	0.00	1.00	15,205
Library Page	3.00	0.00	3.00	53,261
Total Part Time	10.00	0.00	10.00	152,643
Book Store Manager (Paid Thru Friends)	1.00	0.00	1.00	7,000
Library Assistant Temp	2.00	0.00	2.00	23,200
Total Temporary Labor	3.00	0.00	3.00	30,200
Total Number of Positions	32.00	0.00	32.00	880,600

Capital Outlay Schedule

Description	Funding/Work order	Amount
Meeting room partition		48,600
Total		48,600

Library Department

Library Division

Personnel & Capital Outlay Schedules

PERSONAL SERVICES1210Regular Salaries & Wages1220Permanent/ Part time Salaries & Wages1310Temporary Labor1410Overtime	ACTUAL 2018-19 646,208 118,642 26,819	ACTUAL 2019-20 670,515 108,201	ADOPTED 2020-21 691,558	ADOPTED 2021-22
 1210 Regular Salaries & Wages 1220 Permanent/ Part time Salaries & Wages 1310 Temporary Labor 1410 Overtime 	118,642		691,558	
1220 Permanent/ Part time Salaries & Wages1310 Temporary Labor1410 Overtime	118,642		691.558	
1310 Temporary Labor 1410 Overtime		108 201		697,757
1410 Overtime	26 810		136,587	152,643
		19,409	30,778	30,200
	9,763	6,652	11,500	5,000
15xx Bonuses/Incentives	1,269	374	0	0
1641 Vacation/Terms & Buyout	18,898	15,002	0	0
2110 FICA	59,416	59,281	62,203	63,984
221x Retirement	50,298	51,513	50,800	73,913
23xx Insurance	154,861	158,234	187,344	200,571
				2,466
•				3,857
		1,095,413		1,230,391
-				
OPERATING EXPENSES				
31xx Professional Services	3,360	2,010	5,400	5,400
3410 Contract Services				15,442
				968
				3,425
				1,530
				139,592
				20,790
				17,133
				13,492
				18,005
0 0				11,070
				1,000
0				240
•				2,375
				7,000
				30,000
				47,690
541x Library Materials	158,533	152,221	155,000	155,000
5520 Training	1,234	557	1,500	1,500
5540 Education Reimbursement	0	2,521	0	0
TOTAL OPERATING EXPENSES	469,590	448,327	484,083	491,652
	0	0	0	49,600
				48,600
0410 Machinery & Equipment	0	56,310	0	0
TOTAL CAPITAL OUTLAY	0	56,310	0	48,600
TOTAL GENERAL FUND APPROPRIATIONS	1,561,644	1,600,050	1,661,063	1,770,643
	2410 Workers' Compensation 26xx Other Employee Benefits TOTAL PERSONAL SERVICES DEPENTING EXPENSES 21xx Professional Services 210 Contract Services 2110 Contract Services 2101 Travel 2110 Communication 2101 Postage 2110 Utilities 2101 Postage 2101 Utilities 2101 Postage 2101 Utilities 2101 Repairs & Maintenance- Building 2602 Repairs & Maintenance- Equipment 2103 Printing & Binding 2104 Promotional Activities 211 Advertising 2020 Other Current Charges 211 Advertials 2120 Operating Supplies 2130 Publications & Memberships 2141 Library Materials 2520 Training 2540 Education Reimbursement TOTAL OPERATING EXPENSES 210 Buildings	23xxInsurance154,8612410Workers' Compensation2,29126xxOther Employee Benefits3,589TOTAL PERSONAL SERVICESDPERATING EXPENSES31xxProfessional Services3,3603410Contract Services4,7733010Travel9971110Communication3,6791210Postage2,5391310Utilities131,7821410Rentals15,1381510Insurance16,2311620Repairs & Maintenance- Building10,903165xRepairs & Maintenance- Equipment16,5821710Printing & Binding8,5641810Promotional Activities4991911Advertising331920Other Current Charges1,3495100Derating Supplies35,0945410Publications & Memberships49,9255411Library Materials158,5335520Training1,2345540Education Reimbursement0CAPITAL OUTLAY5210Buildings06410Machinery & Equipment0707AL CAPITAL OUTLAY0	23xx Insurance 154,861 158,234 2410 Workers' Compensation 2,291 2,291 2,291 26xx Other Employee Benefits 3,589 3,941 TOTAL PERSONAL SERVICES 1,092,054 1,095,413 DPERATING EXPENSES 3,360 2,010 3/1xx Professional Services 3,360 2,010 3/10 Contract Services 4,773 14,651 1010 Travel 997 376 1010 Communication 3,679 3,586 1210 Postage 2,539 821 1310 Utilities 131,782 117,576 1410 Rentals 15,138 15,407 1510 Insurance 16,231 18,397 1620 Repairs & Maintenance- Equipment 16,582 18,442 1710 Printing & Binding 8,364 7,382 1810 Promotional Activities 499 1,210 1811 Advertising 3 0 <t< th=""><th>33xx Insurance 154,861 158,234 187,344 2410 Workers' Compensation 2,291 2,291 2,340 26xx Other Employee Benefits 3,589 3,941 3,870 TOTAL PERSONAL SERVICES 1,092,054 1,095,413 1,176,980 DPERATING EXPENSES 1,092,054 1,095,413 1,176,980 DY Professional Services 3,360 2,010 5,400 Mix Professional Services 3,360 2,010 5,400 Mito Rentals 151,758 1,4051 14,765 Mito Rentals 158,713 16,731 18,397 19,490</th></t<>	33xx Insurance 154,861 158,234 187,344 2410 Workers' Compensation 2,291 2,291 2,340 26xx Other Employee Benefits 3,589 3,941 3,870 TOTAL PERSONAL SERVICES 1,092,054 1,095,413 1,176,980 DPERATING EXPENSES 1,092,054 1,095,413 1,176,980 DY Professional Services 3,360 2,010 5,400 Mix Professional Services 3,360 2,010 5,400 Mito Rentals 151,758 1,4051 14,765 Mito Rentals 158,713 16,731 18,397 19,490

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	1,176,980	1,230,391	53,411	4.54%
Operating Expenses	484,083	491,652	7,569	1.56%
Capital Outlay	0	48,600	48,600	100.00%
TOTALS	1,661,063	1,770,643	109,580	6.60%

Library Department

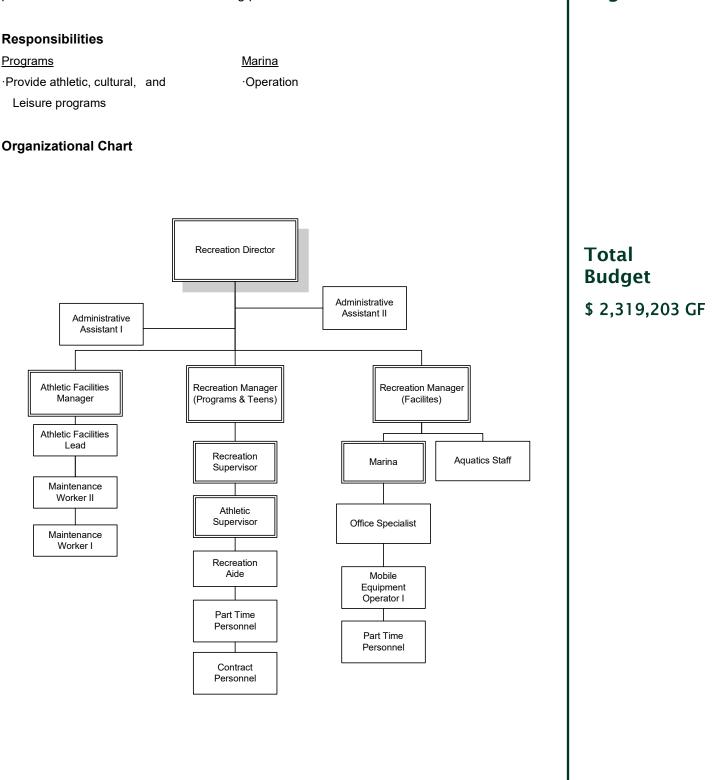
Library Division



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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.



Recreation Department

Organization

Goals & Tasks

a 11

Department	Goal: Eliminate blight and stimulate growth by investing economic opportunities and investing in infrastructure	g in neighborhood	redevelopment,	creating new
	Task:			
Programs	 Identify areas of blight where redevelopment oppor programs and facilities Create interconnecting facilities by linking city and reduction 		-	
	Goal: Promote Leesburg's Natural Resources and slog and leisure opportunities	an as the "Lakefr	ont City" to enha	nce recreationa
	Task:			
Goals & Tasks	 Continue facilitation of fundraisers to assist with the Promote the City's natural resources by creating a Increase all youth participation in recreation prograt Attract and retain a minimum of three mid to high le Attract and retain a minimum of twenty-four tournar 	regional advertisin ms by 5% the upo evel fishing events	ng campaign coming fiscal yea s per year	r
	Major Accomplishments:			
	 Collaborated to bring in Power 5 (Big 10) softball to weekends of Division 1 softball Awarded FRPA Excellence in Sports Tourism Smail Increased athletic field rental and facility rental revel Completed the 3rd Annual Recreation Scholarship 0 scholarships for underprivileged children Hosted high level (Fishing League Worldwide (FLW Series, Fishers of Men and Florida BASS Nation) Processed over 80 special event permits 	ll Market enue for 4 th conse Golf Tournament r	cutive year raising funds for	program
	Performance measures:	2019-20	2020-21	2021-22
	Youth participation in recreation programs	1,551	1,300*	1,600
	Number of recreation programs offered	62	57*	63
	Amount of scholarships offered	\$2,000	\$1,500*	\$2,200
	Splash pad attendance	10,920	6,000*	11,000
	Number of tournament rentals at athletic fields	34	30*	35
	Revenue from tournament rentals at athletic fields	\$54,000	\$58,000	\$60,000
	Number of fishing tournaments hosted	5	12	12
	* Decrease due to COVID-19			

Personnel Schedule

Classification	2021	Change	2022	Amount
Administrative Assistant I	1.00	0.00	1.00	32,427
Administrative Assistant II	1.00	0.00	1.00	36,816
Athletic Facilities Lead	1.00	0.00	1.00	45,760
Athletic Facilities Manager	1.00	0.00	1.00	60,778
Athletic Supervisor	1.00	0.00	1.00	39,645
Maintenance Worker I	4.00	0.00	4.00	104,624
Maintenance Worker II	3.00	0.00	3.00	92,104
Recreation Aide	1.00	0.00	1.00	30,888
Recreation Director	1.00	0.00	1.00	82,098
Recreation Manager	1.00	1.00	2.00	127,897
Recreation Supervisor	1.00	(1.00)	0.00	0
Spray Technician	1.00	0.00	1.00	33,093
Total	17.00	0.00	17.00	686,130

Recreation Department

Programs

Personnel & Capital Outlay Schedules

Capital Outlay Schedule

Description	Funding/Work order	Amount
Box Blade Laser Level for Athletic Fields		17,600

Total

17,600

Recreation	Appropriations Detail		Account	# 001-81	25-572
Department		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERSONAL SERVICES				
	12xx Regular Salaries & Wages	529,503	619,793	662,121	686,130
	1310 Temporary Labor	112,776	84,931	115,429	144,039
Programs	1410 Overtime	30,264	23,381	33,250	38,000
_	1530 Bonuses/Incentives	1,040	3,224	0	0
	1641 Vacation/Terms & Buyout	19,618	13,243	0	0
	2110 FICA	49,745	52,696	46,655	48,539
	221x Retirement	62,051	66,256	64,891	81,166
	23xx Insurance	180,528	204,161	245,363	217,130
	2410 Workers' Compensation	20,472	22,404	19,366	20,134
Appropriations	262x Other Payroll Benefits	6,581	6,762	6,819	7,042
Detail	TOTAL PERSONAL SERVICES	1,012,578	1,096,851	1,193,894	1,242,180
	OPERATING EXPENSES	40,000	54.044	00 500	400 500
	3410 Contract Services	42,632	51,044	63,508	162,586
	4010 Travel	713	0	1,850	1,850
	41xx Communication	1,625	2,664	2,130	2,130
	4210 Postage	67	231	250	250
	4310 Utilities	201,400	172,456	222,600	242,100
	4410 Rentals	180	657	4,100	3,650
	4415 Internal Fleet Lease	26,349	36,835	27,854	31,723
	4510 Insurance	10,806	12,591	20,761	19,091
	461x Repairs & Maintenance- Vehicles	30,508	33,855	25,559	30,649
	46xx Repairs & Maintenance- Equipment	28,329	12,072	33,910	30,800
	4710 Printing & Binding	4,228	4,029	4,900	4,800
	4810 Promotional Activities	414	260	250	250
	4911 Advertising- Other Ads	310	177	1,500	1,500
	4920 Other Current Charges	3,387	3,349	2,200	2,200
	4930 Recognitions & Awards	8,429	5,718	9,785	9,920
	5180 Minor Furniture/Equipment	27,237	12,396	20,000	18,600
	5210 Operating Supplies	98,771	92,094	93,300	158,011
	5215 Uniforms	5,780	6,380	7,615	8,500
	5216 Team Uniforms	22,623	16,588	20,700	19,325
	5230 Fuel Purchases	12,397	8,948	11,000	12,000
	5280 Chemicals	9,904	9,830	9,500	10,000
	5410 Publications & Memberships	1,747	2,234	2,110	2,770
	5520 Training	2,487	973	5,000	4,810
	TOTAL OPERATING EXPENSES	540,323	485,381	590,382	777,515
	CAPITAL OUTLAY				
	6410 Machinery & Equipment	5,276	40,213	0	17,600
	TOTAL CAPITAL OUTLAY	5,276	40,213	0	17,600
	TOTAL GENERAL FUND APPROPRIATIONS	1,558,177	1,622,445	1,784,276	2,037,295
		.,,	.,	.,	_,,

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	1,193,894	1,242,180	48,286	4.04%
Operating Expenses	590,382	777,515	187,133	31.70%
Capital Outlay	0	17,600	17,600	100.00%
TOTALS	1,784,276	2,037,295	253,019	14.18%

Significant Budget Changes:

The change in Operating Expenses is attributable to an increase in Contract Services (3410) for a Sports Marketing Contract \$100,000, a cooresponding revenue is budgeted with American Rescue Plan funds. Additionally, Operating Supplies increased (5210) for additional Field maintenance supplies.

Recreation Department

Programs

Appropriations Summary

| Goals & Tasks

Deeveetieve				
Recreation Department	Goal: Utilize Leesburg's natural resources and slogan as the "Lakefront City" to enhance recreational and leisure amenities.			
	Task:			
Marina Division	 Promote healthy, safe and recreational waterways maps, fishing hot spots, safety guides, activities, of Remain in good standing through the Department Marina, Clean Boatyard and Clean/Resilient Marin Promote City's natural resources by creating a region 	current boating star t of Environmental F na certifications	ndards, regulation Protection (DEP)	ns and trends
	Major Accomplishments:			
Goals & Tasks	 Recertified as a Clean Marina, Clean Boatyard and Clean/Resilient Marina status through the Department of Environmental Protection (DEP) Added kayaks to the rentable watercraft options 			
	Performance Measures:			
		2019-20	2020-21	2021-22
	Literature distributed at the Marina	325	350	350
	Programs developed to introduce Leesburg's	2	4	4
	natural resources			
	Wet slips available	44	44	44
	Wet slip occupancy	100%	100%	100%
	Dry slips available	147	147	147
	Dry slip occupancy	83%	90%	90%
	Gallons sold-unleaded	29,500	35,000	38,000

Personnel Schedule

Classification	2021	Change	2022	Amount
Mobile Equipment Operator II Office Specialist	1.00 1.00	0.00 0.00	1.00 1.00	28,309 30,326
Total	2.00	0.00	2.00	58,635

Recreation Department

Personnel Schedule

Marina Division

Decreation	Appropriations Deta	il	Account	t # 001-8 1	151-575
Recreation Department		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERSONAL SERVICES				
	12xx Regular Salaries & Wag	jes 53,438	55,502	56,930	58,635
Marina	1310 Temporary Labor	23,329	15,487	22,500	22,000
Division	1410 Overtime	511	589	3,500	2,000
	2110 FICA	5,384	4,951	3,808	3,938
	221x Retirement	2,664	2,775	2,846	6,202
	23xx Insurance	19,475	19,448	22,032	22,685
	2410 Workers' Compensatior	ı 1,741	1,489	1,237	1,274
Appropriations	26xx Other Payroll Benefits	51	61	33	34
Detail	TOTAL PERSONAL SERV	CES 106,593	100,302	112,886	116,768
	OPERATING EXPENSES				
	3410 Contract Services	2,525	4,574	6,075	7,867
	4210 Postage	974	999	500	1,000
	4310 Utilities	10,323	10,784	12,000	10,000
	4415 Internal Fleet Lease	8,899	11,192	11,670	11,785
	4510 Insurance	9,441	10,200	10,542	10,655
	461x Repairs & Maintenance	- Vehicles 2,834	2,916	9,015	5,627
	4620 Repairs & Maintenance	- Building 2,854	2,850	6,000	5,000
	4625 Repairs & Maintenance	- Non-Build 351	936	2,800	3,250
	46xx Repairs & Maintenance	- Equipment 1,151	628	1,430	1,020
	4710 Printing & Binding	339	0	500	300
	4911 Advertising	0	0	100	100
	4920 Other Current Charges	5,306	5,396	5,090	5,090
	4945 Injury/ Damage to Other	rs 2,645	3,930	5,000	4,500
	4980 Taxes	31	0	31	31
	5180 Minor Furniture/Equipm	ent 947	2,970	1,500	4,350
	5210 Operating Supplies	2,836	2,874	3,500	3,780
	5215 Uniforms	325	309	385	385
	52xx Fuel Purchases	88,973	93,197	89,000	90,400
	TOTAL OPERATING EXPE	NSES 140,754	153,755	165,138	165,140
	TOTAL GENERAL FUND APPI	ROPRIATIONS 247,347	254,057	278,024	281,908

ADOPTED ADOPTED INCREASE/ De 2020-21 2021-22 (DECREASE) PERCENTAGE	epartment
Personal Services 112,886 116,768 3,882 3.44%	
	arina ivision
TOTALS 278,024 281,908 3,884 1.40%	

Appropriations Summary

Fiscal Year 2021 - 22 Annual Budget 221



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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.

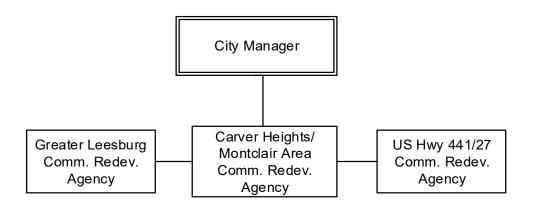
The Leesburg Redevelopment Plan identified four major objectives:

- 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

\$ 567,019

Greater	Revenue Sources and Appro	priations			
Leesburg CRA Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	REVENUE SOURCES				
	Taxes	179,769	180,714	225,923	229,869
Revenue	Intergovernmental Revenue	254,818	248,674	323,988	334,650
	Miscellaneous Revenue	8,214	4,730	5,000	2,500
Sources &	Other Sources	0	78,120	103,000	0
Appropriations	TOTAL REVENUE SOURCES	442,801	512,238	657,911	567,019
	APPROPRIATIONS				
	CRA	1,020,285	465,857	657,911	567,019
	TOTAL APPROPRIATIONS	1,020,285	465,857	657,911	567,019
1					

Revenue Detail

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22	
TAXES					
31101 Current Property Taxes	179,769	180,714	225,923	229,869	
TOTAL TAXES	179,769	180,714	225,923	229,869	
INTERGOVERNMENTAL REVENUES					
33731 Lake County/Redevelopment	254,818	248,674	323,988	334,650	
TOTAL INTERGOVERNMENTAL	254,818	248,674	323,988	334,650	
MISCELLANEOUS REVENUE					
36110 Interest on Investments	2,556	3,756	5,000	2,500	
36130 Gain/Loss Investments	5,658	974	0	0	
TOTAL MISCELLANEOUS REVENUE	8,214	4,730	5,000	2,500	
OTHER SOURCES					
38131 Transfer from Capital Projects	0	78,120	0	0	
38891 Fund Balance Appropriated	0	0	103,000	0	
TOTAL OTHER SOURCES	0	78,120	103,000	0	
TOTAL RESOURCES	442,801	512,238	657,911	567,019	

Greater Leesburg CRA Fund

Revenue Detail

Appropriations Detail Account # 016-6189-5xx Greater Leesburg ACTUAL ACTUAL ADOPTED ADOPTED **CRA Fund** 2018-19 2019-20 2020-21 2021-22 **OPERATING EXPENSES** 3110 **Professional Services** 3,839 7,352 0 1,000 3,000 3,000 3210 Auditing 0 0 Appropriations 4510 Insurance 2,946 3,020 3,020 3,020 Detail 4625 Repairs & Maintenance- Non Buik 0 0 65 0 283,509 4920 Other Current Charges-CDC 216,530 213,925 277,455 TOTAL OPERATING EXPENSES 223,315 224,362 283,475 290,529 CAPITAL OUTLAY 0 0 6110 Land Costs 42,660 0 TOTAL CAPITAL OUTLAY 0 42,660 0 0 DEBT SERVICE Principal 79,000 81,000 83,000 86,000 71xx 72xx 17,330 Interest 22,043 19,715 14,870 TOTAL DEBT SERVICE 101,043 100,715 100,330 100,870 **GRANTS & AIDS** 8210 Local Contributions 0 0 78,120 0 Housing Rehab Program 0 10,000 37,053 0 8213 8214 Matching Landscape/Façade Grt 70,927 10,000 37,053 75,000 **TOTAL GRANTS & AIDS** 70,927 98,120 74,106 75,000 OTHER USES 200,000 9131 Transfer to Capital Projects 625,000 0 0 Reserve for Future 9910 0 0 100,620 0 **TOTAL OTHER USES** 625,000 200,000 100,620 0 **TOTAL APPROPRIATIONS** 1,020,285 465,857 657,911 567,019

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	283,475	290,529	7,054	2.49%
Debt Service	100,330	100,870	540	0.54%
Grants & Aids	74,106	75,000	894	1.21%
Other Uses	200,000	100,620	(99,380)	-49.69%
TOTALS	657,911	567,019	(90,892)	-13.82%

Significant Budget Changes:

The change in Other Uses is due to the Transfer to Capital Projects (9131) being eliminated and a Reserve for Future (9910) being included.

Greater Leesburg CRA Fund

Appropriations Summary



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Al Minner, City Manager

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.

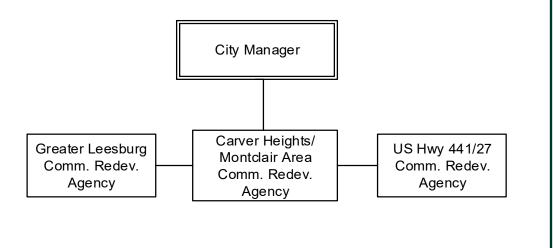
The Carver Heights/ Montclair Area CRA was expanded in July 2015 by 327 acres and 83 properties. In addition the CHCRA was extended by 30 years to 2045. The base year for the properties that were added is 2015. The base year for the original properties remained at 2001.

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:



Carver Heights/ Montclair Area Community Redevelopment Agency

Description

Total Department Budget

\$ 510,282

Carver Heights/ Montclair Area CRA Fund

Goals & Tasks

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

Task:

Goals & Tasks

- 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:

- □ Secured \$820,000 in funding for the Teen Center
- Established job training network with Career Source and Kids Central
- □ Created a partnership with West Leesburg CDC to increase homeownership opportunities

Performance Measures:

	2019-20	2020-21	2021-22
Land Acquired (lots/homes/units)	2	2	2
Community Meetings	28	35	35
Assist West Leesburg CDC Board Meetings	5	12	12
Community Cleanup projects	1	1	1
Conducted Workshops/Conferences for community	3	12	12
Resource Center Programs/Classes	15	20	20

Revenue Sources and Appropriations

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
REVENUE SOURCES Taxes	112,067	135,438	170,441	206,256
Intergovernmental Revenue	158,086	185,729	244,423	300,276
Miscellaneous Revenues	15,483	7,633	6,500	3,750
Other Sources	0	0	0,000	0,100
	-	-	-	-
TOTAL REVENUE SOURCES	285,636	328,800	421,364	510,282
APPROPRIATIONS				
Operations	128,085	260,803	346,199	432,102
Resource Center	58,146	200,803 98,553	75,165	432, 102 78,180
	00,140	00,000	10,100	, 0, 100
TOTAL APPROPRIATIONS	186,231	359,356	421,364	510,282
Revenue Detail				
	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
TAXES 33101 Current Property Taxes	112,067	135,438	170,441	206,256
TOTAL TAXES	112,067	135,438	170,441	206,256
INTERGOVERNMENTAL REVENUES				
33731 Lake County/Redevelopment	158,086	185,729	244,423	300,276
TOTAL INTERGOVERNMENTAL	150 006	105 700	244,423	200.276
	158,086	185,729	244,423	300,276
MISCELLANEOUS REVENUES				
36110 Interest on Investments	6,040	5,162	2,500	1,250
36130 Gain/Loss Investments	4,818	-		0
36201 Resource Center	4,625		4,000	2,500
TOTAL MISCELLANEOUS REVENUES	S 15,483	7,633	6,500	3,750
OTHER SOURCES				
38891 Fund Balance Appropriated	0	0	0	0
	Ū	Ū	Ũ	-
TOTAL OTHER SOURCES	0	0	0	0
TOTAL RESOURCES	285,636	328,800	421,364	510,282

Carver Heights/ Montclair Area **CRA Fund**

Revenue Sources and Appropriations & Revenue Detail

Carver Heights/ Montclair Area	Appropriations Detail		Accour	nt # 017-6	190-559
CRA Fund		ACTUAL	ACTUAL	ADOPTED	ADOPTED
CIATUIN		2018-19	2019-20	2020-21	2021-22
	OPERATING EXPENSES				
	3110 Professional Services	19,277	16,809	11,400	11,400
Onerations	3130 Engineering Services	0	0	0	25,000
Operations	3210 Auditing	0	0	3,000	3,000
	4010 Travel	0	6	0	0
	4210 Postage	116	23	50	50
	4310 Utilities	2,551	5,303	4,000	3,000
	4510 Insurance	2,946	3,020	3,020	3,020
	4620 Repairs & Maint/Building	898	485	1,500	1,500
	4625 Repairs & Maint/Non Buildings	11,915	15,174	9,000	9,000
Appropriations	4631 Repairs & Maint/Internal IS Maint	819	1,019	900	900
	4710 Printing & Binding	263	1,603	0	200
Detail	4810 Promotional Activities	1,150	0	750	750
	4920 Other Current Charges	175	175	175	175
	5210 Operating Supplies	331	161	350	350
	5410 Publications & Memberships	0	620	695	695
	5520 Training	470	0	750	750
	TOTAL OPERATING EXPENSES	40,911	44,398	35,590	59,790
		,	*	,	
	CAPITAL OUTLAY				
	6110 Land Costs	0	24,094	0	0
	6210 Buildings	62,754	0	0	0
	6410 Machinery & Equipment	1,995	0	0	0
	TOTAL CAPITAL OUTLAY	64,749	24,094	0	0
	DEBT SERVICE				
	71xx 2016 Debt	0	0	70,176	71,931
	7214 Debt Service\Other	17,425	27,553	25,842	24,087
		,	,	,	_ ,,
	TOTAL DEBT SERVICE	17,425	27,553	96,018	96,018
	GRANTS AND AIDS				
	8212 BRAGG- Business Redevelop	0	0	0	0
	8213 Housing Rehab Program	0	19,800	0	50,000
	8214 Matching Landscape/Façade	5,000	3,000	0	50,000
		0,000		C	
	TOTAL GRANTS & AIDS	5,000	22,800	0	100,000
	OTHER USES				
	9131 Transfer to Capital Projects	0	141,958	0	0
	9910 Reserve for Future	0	0	214,591	176,294
		•	0	211,001	110,201
	TOTAL OTHER USES	0	141,958	214,591	176,294
	TOTAL APPROPRIATIONS	128,085	260,803	346,199	432,102

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	35,590	59,790	24,200	68.00%
Debt Service	96,018	96,018	0	0.00%
Grants and Aids	0	100,000	100,000	100.00%
Other Uses	214,591	176,294	(38,297)	-17.85%
TOTALS	346,199	432,102	85,903	24.81%

Significant Budget Changes:

The increase in Operating Expenses is related to additional Engineering Services (3130). Grants and Aids includes funds for the Housing Rehab Program and Façade, Sign/Landscape (FSL) Grants. The change in Other Uses is directly related to a reduced Reserve for Future (9910) budget.

Carver Heights/ Montclair Area CRA Fund

Operations

Appropriations Summary

Carver Heights/ Montclair Area	Appropriations Detail Account # 017-61			192-559	
CRA Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERSONAL SERVICES				
	1310 Temporary Labor	1,916	0	0	0
Resource	2110 FICA	147	0	0	0
Resource	2410 Workers' Compensation	5	0	0	0
Center	TOTAL PERSONAL SERVICES	2,068	0	0	0
	OPERATING EXPENSES				
	31xx Professional Services	60	263	3,500	3,500
Appropriations	3410 Contract Services	4,560	11,624	11,716	12,251
Appropriations	4110 Communication	1,224	1,610	1,200	1,530
Detail	4310 Utilities	13,050	12,093	15,000	15,000
	4410 Rentals	330	0	330	330
	4620 Repairs & Maintenance/Buildings	10,622	5,059	17,129	17,129
	4625 Repairs & Maintenance/Non Build	11,298	9,824	8,030	10,000
	463x Repairs & Maint/Internal IS Maint	1,920	2,652	3,020	2,700
	4710 Printing & Binding	0	39	200	200
	4810 Promotional Activities	203	722	1,000	1,500
	5180 Minor Furniture & Equipment	2,231	2,586	2,500	2,500
	5210 Operating Supplies	9,810	7,444	10,040	10,040
	5410 Publications & Memberships	770	887	1,000	1,000
	5520 Training	0	5,000	500	500
	TOTAL OPERATING EXPENSES	56,078	59,803	75,165	78,180
	CAPITAL OUTLAY				
	6410 Machinery & Equipment	0	38,750	0	0
	TOTAL CAPITAL OUTLAY	0	38,750	0	0
	TOTAL APPROPRIATIONS	58,146	98,553	75,165	78,180

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses Capital Outlay	75,165 0	78,180 0	3,015 0	4.01% 0.00%
TOTALS	75,165	78,180	3,015	4.01%

Carver Heights/ Montclair Area **CRA Fund**

Resource

Center

Appropriations Summary



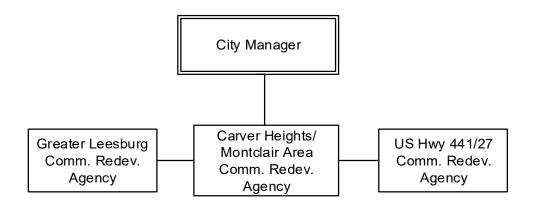
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Al Minner, City Manager

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:



US Highway 441/27 Community Redevelopment Agency

Description

Total Department Budget

\$ 1,375,957

US Highway 441/27 **CRA Fund**

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
REVENUE SOURCES				
Taxes	231,139	327,452	494,549	554,173
Intergovernmental Revenue	321,946	444,693	709,216	806,784
Miscellaneous Revenue	42,501	36,974	15,000	15,000
Other Sources	0	0	0	0
TOTAL REVENUE SOURCES	595,586	809,119	1,218,765	1,375,957
APPROPRIATIONS				
Economic Development	435,783	505,130	1,218,765	1,375,957
TOTAL APPROPRIATIONS	435,783	505,130	1,218,765	1,375,957

Revenue Detail

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
TAXES				
33101 Current Property Taxes	231,139	327,452	494,549	554,173
TOTAL TAXES	231,139	327,452	494,549	554,173
INTERGOVERNMENTAL REVENUES				
33731 Lake County/Redevelopment	321,946	444,693	709,216	806,784
TOTAL INTERGOVERNMENTAL	321,946	444,693	709,216	806,784
MISCELLANEOUS REVENUES				
36110 Interest on Investments	28,288	28,115	15,000	15,000
36130 Gain/Loss Investment	14,213	8,859	0	0
TOTAL MISCELLANEOUS	42,501	36,974	15,000	15,000
OTHER SOURCES				
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	0	0	0	0
TOTAL RESOURCES	595,586	809,119	1,218,765	1,375,957

US Highway 441/27 CRA Fund

Revenue Detail

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US Highway	Appropriations Detail		Accour	nt # 018-6	191-559
441/27 CRA Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	OPERATING EXPENSES				
	3210 Auditing	0	0	3,000	3,000
Appropriations	4510 Insurance	2,946	3,020	3,020	3,020
Detail	4625 Repairs & Maintenance-Non-Build	1,150	660	1,150	1,000
Detail	4920 Other Current Charges	175	175	175	175
	TOTAL OPERATING EXPENSES	4,271	3,855	7,345	7,195
	DEBT SERVICE				
	71xx Principal	80,000	195,000	210,000	607,000
	72xx Interest	296,115	294,042	288,993	283,553
	73xx Issue Costs	1,733	2,233	1,733	1,733
	TOTAL DEBT SERVICE	377,848	491,275	500,726	892,286
	GRANTS AND AIDS				
	8211 Matching Grants	53,664	0	25,000	0
	8213 Housing Rehab	0	10,000	25,000	42,600
	8214 Matching Landscape/Façade	0	0	0	100,000
	TOTAL GRANTS AND AIDS	53,664	10,000	50,000	142,600
	OTHER USES				
	9910 Reserve for Future	0	0	660,694	333,876
	TOTAL OTHER USES	0	0	660,694	333,876
	TOTAL APPROPRIATIONS	435,783	505,130	1,218,765	1,375,957

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	7,345	7,195	(150)	-2.04%
Debt Service	500,726	892,286	391,560	78.20%
Grants and Aids	50,000	142,600	92,600	185.20%
Other Uses	660,694	333,876	(326,818)	-49.47%
TOTALS	1,218,765	1,375,957	157,192	12.90%

Significant Budget Changes:

Debt Service increased for the upcoming year. The change in Grants and Aids is due to an increase in the Housing Rehab Program and the Façade, Sign/Landscape Grants. Additionally, Other Uses decreased due to a reduction in the Reserve for Future (9910).

US Highway 441/27 CRA Fund

Appropriations Summary



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Rob Hicks, Police Chief

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

Description

Total Department Budget \$ 5.000

orfeiture und		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	REVENUE SOURCES				
	Fines & Forfeitures	25,145	865	0	0
Revenue	Miscellaneous Revenues	2,035	1,516	0	(5.000
Sources &	Other Sources	0	0	7,000	5,000
Appropriations	TOTAL REVENUE SOURCES	27,180	2,381	7,000	5,000
	APPROPRIATIONS				
	Fines & Forfeitures	4,400	9,890	7,000	5,000
	TOTAL APPROPRIATIONS	4,400	9,890	7,000	5,000

Revenue Detail

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22	F F
FINES AND FORFEITURES					-
35630 State Forfeitures	25,145	865	0	0	
35820 Sale Forfeited Property	0	0	0	0	D
TOTAL FINES AND FORFEITURES	25,145	865	0	0	
MISCELLANEOUS REVENUES					
36103 Interest- Police Forfeiture	822	803	0	0	
36105 Interest- Federal Forfeiture	529	384	0	0	
36130 Change in Fair Value	684	329	0	0	
TOTAL MISCELLANEOUS REVENUES	2,035	1,516	0	0	
OTHER SOURCES					
38891 Fund Balance Appropriated	0	0	7,000	5,000	
TOTAL OTHER SOURCES	0	0	7,000	5,000	
TOTAL RESOURCES	27,180	2,381	7,000	5,000	

Police Forfeiture Fund

Revenue Detail

Police	Appropriations Detail	Account # 121-xxxx-xxx			
Forfeiture Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
Appropriations Detail	OPERATING EXPENSES4810Promotional Activities4981Forfeiture Costs	0 4,400	0 0	2,500 4,500	0 0
	TOTAL OPERATING EXPENSES	4,400	0	7,000	0
	CAPITAL OUTLAY 6480 Forfeiture Proceeds	0	9,890	0	5,000
	TOTAL CAPITAL OUTLAY	0	9,890	0	5,000
	TOTAL APPROPRIATIONS	4,400	9,890	7,000	5,000

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	7,000	0	(7,000)	-100.00%
Other Uses	0	5,000	5,000	100.00%
TOTALS	7,000	5,000	(2,000)	-28.57%

Police Forfeiture Fund

Appropriations Summary



Rob Hicks, Police Chief

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. <u>938.01</u>, 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.

Police Education Receipts Fund

Description

Total Department Budget

\$ 6,000

Police	Revenue Sources & Appropriations						
Education Receipts Fund	REVENUE SOURCES	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22		
Revenue Sources &	Fines & Forfeitures Miscellaneous Revenues Other Sources	6,640 65 0 6,705	4,687 18 0 4,705	0 0 6,000 6,000	0 0 6,000 6,000		
Appropriations	APPROPRIATIONS						
	Police Education Receipts TOTAL APPROPRIATIONS	5,680	5,851	6,000	6,000		

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
FINES AND FORFEITURES				
35120 Police Education - 2nd \$	6,640	4,687	0	0
TOTAL FINES & FORFEITURES	6,640	4,687	0	0
MISCELLANEOUS REVENUES				
36110 Interest on Investments	34	7	0	0
36130 Change in Fair Value	31	11	0	0
TOTAL MISCELLANEOUS REVENUES	65	18	0	0
OTHER SOURCES				
38891 Fund Balance Appropriated	0	0	6,000	6,000
TOTAL OTHER SOURCES	0	0	6,000	6,000
TOTAL RESOURCES	6,705	4,705	6,000	6,000

Police Education Receipts Fund

Revenue Detail

Police	Appropriations Detail	Account # 122-xxxx-xxx				
Education Receipts		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22	
Fund	OPERATING EXPENSES 5470 2nd \$ Training	5,680	5,851	6,000	6,000	
Appropriations Detail	TOTAL OPERATING EXPENSES	5,680	5,851	6,000	6,000	
	TOTAL APPROPRIATIONS	5,680	5,851	6,000	6,000	

Appropriations Summary

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	6,000	6,000	0	0.00%
TOTALS	6,000	6,000	0	0.00%

| Police | Education Receipts Fund

Appropriations Summary



James Williams, Finance Director

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

Description

Total Department Budget

\$ 2,298,165

Sales Tax Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	REVENUE SOURCES Taxes	2,123,574	2,155,466	1,624,534	2,298,165
	Miscellaneous Revenue	2,123,374 5,072	2,133,400	1,024,334	2,290,103
Revenue	Other Sources	0,072	0	0	0
Sources &		-	-	-	-
Appropriations	TOTAL REVENUE SOURCES	2,128,646	2,155,677	1,624,534	2,298,165
	APPROPRIATIONS				
	Discretionary Sales Tax	1,713,907	2,362,082	1,624,534	2,298,165
	TOTAL APPROPRIATIONS	1,713,907	2,362,082	1,624,534	2,298,165

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22	Fund
TAXES					
31261 Local Option Sales Tax	2,123,574	2,155,466	1,624,534	2,298,165	Revenue
TOTAL TAXES	2,123,574	2,155,466	1,624,534	2,298,165	Detail
MISCELLANEOUS REVENUE					
36110 Interest on Investments	3,607	(406)	0	0	
36130 Gain/Loss Investment	1,465	617	0	0	
TOTAL MISCELLANEOUS REVENUE	5,072	211	0	0	
OTHER SOURCES					
38891 Fund Balance Appropriated	0	0	0	0	
TOTAL OTHER SOURCES	0	0	0	0	
TOTAL RESOURCES	2,128,646	2,155,677	1,624,534	2,298,165	
TOTAL MISCELLANEOUS REVENUE OTHER SOURCES 38891 Fund Balance Appropriated TOTAL OTHER SOURCES	5,072 0 0	211 0 0	0	0 0	

Discretionary Sales Tax Fund

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Discretionary
Sales Tax
Fund

Appropriations Detail

Account # 132-xxxx-xxx

OTHE	R USES
9101	Transfer to G
9121	Debt Service

Appropriations

Detail

	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	2018-19	2019-20	2020-21	2021-22
OTHER USES				
9101 Transfer to General Fund	459,598	413,446	360,429	625,545
9121 Debt Service	0	0	125,103	260,446
9131 Transfer to Capital Project	775,001	648,796	0	400,000
9152 Transfer to Fleet Fund	479,308	1,299,840	1,139,002	1,012,174
9160 Reserve/ Future Capital	0	0	0	0
TOTAL OTHER USES	1,713,907	2,362,082	1,624,534	2,298,165
TOTAL APPROPRIATIONS	1,713,907	2,362,082	1,624,534	2,298,165

Appropriations Summary	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE	Discretionary Sales Tax Fund
Other Uses	1,624,534	2,298,165	673,631	41.47%	Appropriations
TOTALS	1,624,534	2,298,165	673,631	41.47%	Summary



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 Statues 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 \$ 755,080

Gas Tax Fund

Revenue

Sources &

Appropriations

Revenue Sources & Appropriations

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
REVENUE SOURCES				
Taxes	612,835	569,107	428,984	580,000
Intergovernmental	182,512	171,703	127,705	175,080
Miscellaneous Revenues	9,308	5,445	0	0
Other Sources/Installments	0	717,977	407,976	0
TOTAL REVENUE SOURCES	804,655	1,464,232	964,665	755,080
APPROPRIATIONS Gas Tax Expenses	799,168	827,125	964,665	755,080
TOTAL APPROPRIATIONS	799,168	827,125	964,665	755,080

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22	Fund
TAXES					
31230 Ninth-Cent Fuel Tax (County)	222,337	210,040	155,636	215,000	Revenue
31241 Local Option Fuel Tax	390,498	359,067	273,348	365,000	
	040.005	500 407	400.004		Detail
TOTAL TAXES	612,835	569,107	428,984	580,000	
INTERGOVERNMENTAL REVENUE					
33512 Revenue Sharing- Gas Tax	182,512	171,703	127,705	175,080	
_					
TOTAL INTERGOVERNMENTAL REVEN	182,512	171,703	127,705	175,080	
MISCELLANEOUS REVENUES					
36110 Interest on Investments	9,308	5,445	0	0	
_	·	·			
TOTAL MISCELLANEOUS REVENUES	9,308	5,445	0	0	
OTHER SOURCES/INSTALLMENT					
38131 Transfer from Cap'l Proj	0	717,977	0	0	
38893 Fund Balance Appropriated	0	0	407,976	0	
			, -		
	0	717,977	407,976	0	
	004 655	1 464 000	064.605	755.000	
TOTAL RESOURCES	804,655	1,464,232	964,665	755,080	

Gas Tax Fund

Fiscal Year 2021 - 22 Annual Budget 263

Gas Tax Fund

Appropriations

Detail

Appropriations Detail

Account # 133-xxxx-xxx

OTHER USES

9101 Transfer to General Fund9131 Transfer to Capital Projects9160 Reserve/ Future Capital

TOTAL OTHER USES

TOTAL APPROPRIATIONS

ACTUAL	ACTUAL	ADOPTED	ADOPTED
2018-19	2019-20	2020-21	2021-22
724,167	427,125	964,665	655,080
75,001	400,000	0	100,000
0	0	0	0
799,168	827,125	964,665	755,080
799,168	827,125	964,665	755,080

Gas Tax Fund ADOPTED ADOPTED INCREASE/ 2020-21 2021-22 (DECREASE) PERCENTAGE Other Uses 755,080 (209,585) -21.73% 964,665 Appropriations Summary TOTALS 964,665 755,080 -21.73% (209,585)

Appropriations Summary



Rob Hicks, Police Chief

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.

In order to promote economic activity, the City Commission suspended the collection of impact fees for several years. The collection of impact fees was reinstated on October 1, 2013. Additionally, in order to promote reinvestment in blighted areas of the community and encourage the redevelopment of existing parcels the City Commission approved a waiver on impact fees for projects that redevelop vacant properties in the City of Leesburg until September 30, 2018.

Police Impact Fees Fund

Description

Total Department Budget

\$ 10,500

Police **Revenue Sources & Appropriations Impact Fees** ACTUAL ACTUAL ADOPTED ADOPTED Fund 2018-19 2019-20 2020-21 2021-22 **REVENUE SOURCES** Licenses & Permits 93,010 171,615 0 0 7,260 8,141 0 Miscellaneous Revenue 0 Revenue Other Sources 10,500 0 0 92,500 Sources & TOTAL REVENUE SOURCES 100,270 179,756 92,500 10,500 **Appropriations APPROPRIATIONS Operating Expenses** 0 4,595 5,000 0 0 Capital Outlay 0 5,381 80,000 Other Uses 7,180 13,360 7,500 10,500 **TOTAL APPROPRIATIONS** 7,180 10,500 23,336 92,500

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22	Impact Fund
LICENSES & PERMITS					
32411 Impact Fees	93,010	171,615	0	0	Revenue
TOTAL LICENSES & PERMITS	93,010	171,615	0	0	Detail
MISCELLANEOUS REVENUE 36101 Interest on Investments	7,260	8,141	0	0	
TOTAL MISCELLANEOUS REVENUE	7,260	8,141	0	0	
OTHER SOURCES 38891 Fund Balance Appropriated	0	0	92,500	10,500	
TOTAL OTHER SOURCES	0	0	92,500	10,500	
TOTAL RESOURCES	100,270	179,756	92,500	10,500	

Police Impact Fees Fund

Fiscal Year 2021 - 22 Annual Budget 269

Police	Appropriations Detail		Accoun	t # 141–x>	(XX-XXX
Impact Fees Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
Appropriations	OPERATING EXPENSES 5180 Minor Furniture & Equipment	0	4,595	5,000	0
Detail	TOTAL OPERATING EXPENSES	0	4,595	5,000	0
	CAPITAL OUTLAY 6410 Machinery & Equipment	0	5,381	80,000	0
	TOTAL CAPITAL OUTLAY	0	5,381	80,000	0
	OTHER USES 9115 Transfer to Building Fund	7,180	13,360	7,500	10,500
	TOTAL OTHER USES	7,180	13,360	7,500	10,500
	TOTAL APPROPRIATIONS	7,180	23,336	92,500	10,500

Appropriations Summary

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	5,000	0	(5,000)	-100.00%
Capital Outlay	80,000	0	(80,000)	-100.00%
Other Uses	7,500	10,500	3,000	40.00%
TOTALS	92,500	10,500	(82,000)	-88.65%

Police Impact Fees Fund

Appropriations Summary



David Johnson, Fire Chief

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.

In order to promote economic activity, the City Commission suspended the collection of impact fees for several years. The collection of impact fees was reinstated on October 1, 2013. Additionally, in order to promote reinvestment in blighted areas of the community and encourage the redevelopment of existing parcels the City Commission approved a waiver on impact fees for projects that redevelop vacant properties in the City of Leesburg until September 30, 2018.

Fire Impact Fees Fund

Description

Total Department Budget

\$ 250

npact Fees und		ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2018-19	2019-20	2020-21	2021-22
			(=		
					(
evenue					05
ources &	Other Sources	0	0	0	25
Juices &		2.470	10.207	0	05/
ppropriations	REVENUE SOURCESLicenses & Permits2,35017,9960Miscellaneous Revenue1294010Other Sources000TOTAL REVENUE SOURCES2,47918,3970APPROPRIATIONS1002400Other Uses1002400	250			
	APPROPRIATIONS				
	Other Uses	100	240	0	25
	TOTAL APPROPRIATIONS	100	240	0	250

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22	Fund
LICENSES & PERMITS 32411 Impact Fees	2,350	17,996	0	0	Revenue
TOTAL LICENSES & PERMITS	2,350	17,996	0	0	Detail
MISCELLANEOUS REVENUE 36101 Interest on Investments	129	401	0	0	
TOTAL MISCELLANEOUS REVENUE	129	401	0	0	
OTHER SOURCES 38891 Fund Balance Appropriated	0	0	0	250	
TOTAL OTHER SOURCES	0	0	0	250	
TOTAL RESOURCES	2,479	18,397	0	250	

Fire Impact Fees nd

Fire	Appropriations Detail		Accour	nt # 142-x	xxx-xxx
Impact Fees Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
Appropriations	OTHER USES 9115 Transfer to Building Fund	100	240	0	250
Detail	TOTAL OTHER USES	100	240	0	250
	TOTAL APPROPRIATIONS	100	240	0	250

Appropriations Summary	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE	Fire Impact Fees Fund
Other Uses	0	250	250	100.00%	
TOTALS	0	250	250	100.00%	Appropriations
=					Summary



Travis Rima, Recreation Director

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.

In order to promote economic activity, the City Commission suspended the collection of impact fees for several years. The collection of impact fees was reinstated on October 1, 2013. Additionally, in order to promote reinvestment in blighted areas of the community and encourage the redevelopment of existing parcels the City Commission approved a waiver on impact fees for projects that redevelop vacant properties in the City of Leesburg until September 30, 2018.

Recreation Impact Fees Fund

Description

Total Department Budget

\$ 181,000

pact Fees nd		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	REVENUE SOURCES	00.074		0	
	Licenses & Permits	80,274	135,456	0	(
enue	Miscellaneous Revenue Other Sources	3,455 0	1,798 0	0 0	(
rces &	Other Sources	0	0	0	181,000
ices a	TOTAL REVENUE SOURCES	83,729	137,254	0	181,000
propriations		00,720	107,204	0	101,000
	APPROPRIATIONS				
	Operating Expenses	0	0	0	(
	Other Uses	28,600	248,780	0	181,00
	TOTAL APPROPRIATIONS	28,600	248,780	0	181,000

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22	Fund
LICENSES & PERMITS					
32461 Impact Fees	80,274	135,456	0	0	Revenue
TOTAL LICENSES & PERMITS	80,274	135,456	0	0	Detail
MISCELLANEOUS REVENUE					
36101 Interest on Investments	2,310	1,852	0	0	
36130 Gain/Loss Investment	1,145	(54)	0	0	
TOTAL MISCELLANEOUS REVENUE	3,455	1,798	0	0	
OTHER SOURCES					
38891 Fund Balance Appropriated	0	0	0	181,000	
TOTAL OTHER SOURCES	0	0	0	181,000	
TOTAL RESOURCES	83,729	137,254	0	181,000	

Recreation Impact Fees Fund

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Recreation	Appropriations Detail		Accour	nt # 143-x	xxx-xxx
mpact Fees Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	OTHER USES				
Appropriations	9115 Transfer to Building Fund 9131 Transfer to Capital Projects	3,600 25,000	6,780 242,000	0 0	6,000 175,000
Detail		20,000	242,000	0	175,000
	TOTAL OTHER USES	28,600	248,780	0	181,000
	TOTAL APPROPRIATIONS	28,600	248,780	0	181,000

Appropriations Summary

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Other Uses	0	181,000	181,000	100.00%
TOTALS	0	181,000	181,000	100.00%

Significant Budget Changes:

The change in Other Uses is attributable to Transfer to Building Fund (9115) for administering the impact fee collection and the Transfer to Capital Projects (9131) for Sleepy Hollow Grand stands (\$150,000) and Rails to Trails (\$25,000).

Recreation Impact Fees Fund

Appropriations Summary

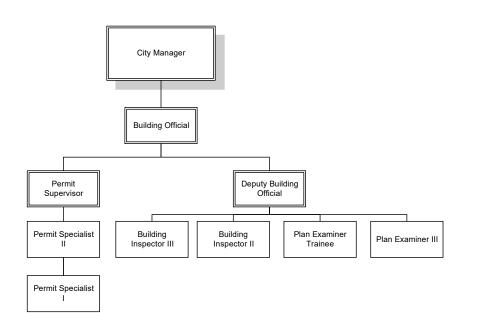


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Al Minner, City Manager

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.

Organizational Chart



Building Permits Fund

Description

Total Department Budget

\$ 1,466,527

Building Permits Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
REVENUE SOURCES				
Licenses & Permits	1,097,464	1,028,410	566,500	990,000
Intergovernmental Reveune	0	224	0	0
Charges for Services	0	5,748	4,500	6,500
Miscellaneous Revenue	61,664	48,414	20,000	10,000
Other Sources	17,920	34,100	436,791	460,027
TOTAL REVENUE SOURCES	1,177,048	1,116,896	1,027,791	1,466,527
APPROPRIATIONS				
Building Permits	838,843	1,004,565	1,027,791	1,466,527
5	-,	, , ,	, , , -	, -,-
TOTAL APPROPRIATIONS	838,843	1,004,565	1,027,791	1,466,527

Revenue Detail

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22	Permits Fund
LICENSES & PERMITS					
32201 Building Permits	571,625	608,117	390,000	620,000	Revenue
32202 Plans Review-Building	228,879	90,867	0	0	Datall
32901 Plumbing Permits	63,243	81,433	35,000	88,000	Detail
32902 Electric Permits	73,958	81,416	45,000	88,000	
32903 Gas Permits	25,504	38,103	20,000	50,000	
32904 Fire Fees	43,608	34,150	22,000	40,000	
32905 Mechanical Permits	78,577	81,117	45,000	90,000	
32906 Irrigation Permits	0	38	0	0	
32907 Mobile Home Permits	4,320	4,522	5,000	5,000	
32908 Sign Permits	7,750	8,647	4,500	9,000	
TOTAL LICENSES & PERMITS	1,097,464	1,028,410	566,500	990,000	
INTERGOVERNMENTAL REVENUE					
33191 Emergency Management	0	224	0	0	
TOTAL INTERGOVERNMENTAL REVENUE	0	224	0	0	
CHARGES FOR SERVICES					
34920 Administrative Fee	0	5,748	4,500	6,500	
TOTAL CHARGES FOR SERVICES	0	5,748	4,500	6,500	
MISCELLANEOUS REVENUE					
36110 Interest on Investments	40,118	35,985	20,000	10,000	
36130 Gain/ Loss Investments	20,423	12,429	0	0	
36403 Sale of Furniture/Equipment	1,123	0	0	0	
36908 Cash Over and Short	0	0	0	0	
TOTAL MISCELLANEOUS REVENUE	61,664	48,414	20,000	10,000	
OTHER SOURCES					
382xx Impact Administration Fee	17,920	34,100	17,950	33,050	
38891 Fund Balance Appropriated	0	0,100	418,841	426,977	
	J	0		0,077	
TOTAL OTHER SOURCES	17,920	34,100	436,791	460,027	
TOTAL RESOURCES	1,177,048	1,116,896	1,027,791	1,466,527	

Building Permits und

Building Permits Fund

Goals & Tasks

Goals & Tasks

Task:

Goal: Foster a Building Division which is efficient, collaborative, transparent and fiscally sound.

 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
- □ 3 staff members achieved new DBPR or NFPA licenses
- □ 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
- Reduced Building Permit fees to the lowest in the area

Performance Measures:

	2019-20	2020-21	2021-22
Commercial permits issued	25	25	35
Residential permits issued	200	240	350
Mobile home permits issued	10	10	5
Miscellaneous permits issued	2,600	2,700	4,600
Demolition residential permits issued	20	20	20
Demolition commercial permits issued	30	30	30
Value of construction- commercial	\$20,000,000	\$22,000,000	\$36,000,000
Value of construction- residential	\$30,000,000	\$35,000,000	\$60,000,000

Personnel Schedule

Classification	2021	Change	2022	Amount
Building Inspector II	3.00	0.00	3.00	192,567
Building Inspector III	0.00	1.00	1.00	64,043
Building Official	1.00	0.00	1.00	102,648
Deputy Building Official	1.00	0.00	1.00	72,114
Permit Specialist I	2.00	1.00	3.00	95,534
Permit Specialist II	1.00	0.00	1.00	35,235
Permit Supervisor	1.00	0.00	1.00	39,208
Plans Examiner Trainee	1.00	0.00	1.00	38,126
Plans Examiner III	0.00	1.00	1.00	68,640
Total	10.00	3.00	13.00	708,115

Building Permits Fund

Personnel Schedule

Арр	ropriations Detail		Account	# 151-xx	xx-xxx
		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTE 2021-22
PERS	ONAL SERVICES				
12xx	Regular Salaries & Wages	372,860	499,655	523,722	708,1
1310	Temporary Labor	5,262	0	0	
1410	Overtime	11,639	10,938	8,000	20,0
15xx	Bonuses/Incentives	7,818	7,764	6,000	29,0
1641	Vacation/Terms & Buyout	30,931	10,746	0	
2110	FICA	31,968	39,251	39,282	53,3
221x	Retirement	33,345	39,817	37,483	53,7
23xx		100,291	115,778	100,967	153,8
2410	Workers' Compensation	9,312	10,829	11,636	12,7
26xx	Other Payroll Benefits	1,823	2,368	1,583	1,6
тс	TAL PERSONAL SERVICES	605,249	737,146	728,673	1,032,3
	ATING EXPENSES				
3110	Professional Services	7,208	1,357	1,000	2,0
3410	Contract Services	54,000	727	5,000	5,0
4010	Travel	369	452	2,000	3,8
4110	Communication	923	2,013	3,000	3,3
4210	Postage	167	190	500	2
4310	Utilities	3,312	3,052	3,750	4,0
4410	Rentals	20,000	20,000	20,000	20,0
4415	Internal Fleet Lease	8,081	11,101	9,798	9,3
4510	Insurance	3,317	3,907	4,879	5,6
461x	Repairs & Maintenance- Vehicles	7,246	7,944	7,790	18,0
462x	Repairs & Maintenance- Building	0	33,133	5,000	95,0
463x	Repairs & Maintenance- Equipment	6,807	5,545	11,860	102,6
4710	Printing & Binding	818	281	1,000	1,0
4810	Promotional Activities	141	150	500	, E
4920	Other Current Charges	4,288	46,494	5,000	20,5
5001	Cost Allocation- City Commission	1,371	2,016	1,220	2,1
5002	Cost Allocation- City Manager	7,373	8,886	4,138	7,0
5003	Cost Allocation- City Clerk	2,613	2,729	1,461	2,6
5004	Cost Allocation- City Attorney	1,889	700	1,990	2,7
5005	Cost Allocation- Accounting	9,148	11,035	6,668	11,5
5009	Cost Allocation- Human Resources	6,683	3,652	7,196	11,1
5010	Cost Allocation - Information Technolo	27,849	27,399	17,533	35,4
5180	Minor Furniture/Equipment	1,253	3,160	35,720	20,0
5210	Operating Supplies	3,096	4,335	3,800	5,0
5215	Uniforms	2,265	1,272	3,000	4,0
5230	Fuel Purchases	6,349	6,182	7,950	9,0
5410	Publications & Memberships	3,758	3,499	12,000	12,0
5520	Training	2,493	3,483	20,000	20,0
тс	TAL OPERATING EXPENSES	192,817	214,694	203,753	434,1
	TAL OUTLAY				
	Machinery & Equipment	40,777	52,725	95,365	
тс	DTAL CAPITAL OUTLAY	40,777	52,725	95,365	
	RUSES	-	_	_	
9160	_	0	0	0	
тс	DTAL OTHER USES	0	0	0	
	L APPROPRIATIONS	838,843	1,004,565	1,027,791	1,466,5

Building Permits Fund

Appropriations

Detail

Appropriations Summary

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	728,673	1,032,358	303,685	41.68%
Operating Expenses	203,753	434,169	230,416	113.09%
Capital Outlay	95,365	0	(95,365)	-100.00%
TOTALS	1,027,791	1,466,527	438,736	42.69%

Significant Budget Changes:

The change in Personal Services is due to adding 3 positions to this division. Operating Expenses increased due to adding funds to improve the building for additional staff (4620) and the maintenance costs associated with the software that was added in FY 21 (4633).

Building Permits Fund

Appropriations Summary

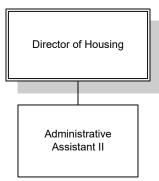


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Kenneth L. Thomas, Director of Housing

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 \$ 151,698

Housing **Revenue Sources & Appropriations** Assistance ACTUAL ACTUAL ADOPTED ADOPTED Fund 2018-19 2019-20 2020-21 2021-22 **REVENUE SOURCES** Miscellaneous Revenue 95,769 109,350 96,600 111,417 Other Sources 0 27,204 55,098 0 Revenue Sources & TOTAL REVENUE SOURCES 111,417 95,769 136,554 151,698 **Appropriations APPROPRIATIONS** 137,323 136,554 Housing Assistance 125,332 151,698

137,323

125,332

136,554

151,698

TOTAL APPROPRIATIONS

Revenue Detail

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
MISCELLANEOUS REVENUE				
36110 Interest on Investments	9,035	6,348	7,250	3,600
36130 Gain/Loss Investments	4,393	1,591	0	0
36210 Rental Property- Housing	95,189	82,390	100,000	90,000
36613 Sponsorships/NSP	0	1,000	0	0
36909 Other Income	2,800	4,440	2,100	3,000
TOTAL MISCELLANEOUS REVENUE	111,417	95,769	109,350	96,600
OTHER SOURCES				
38891 Fund Balance Appropriated	0	0	27,204	55,098
TOTAL OTHER SOURCES	0	0	27,204	55,098
TOTAL RESOURCES	111,417	95,769	136,554	151,698
Personnel Schedule				
Classification	2021	Change	2022	Amount
Administrative Assistant II	1.00	0.00	1.00	35,277
Total	1.00	0.00	1.00	35,277

Housing Assistance Fund

Revenue Detail & Personnel Schedule

Housing	Appropriations Detail		Account	# 013-62	55-xxx
Assistance Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERSONAL SERVICES				
	12xx Regular Salaries & Wages	32,649	33,455	34,258	35,277
	1310 Temporary Labor	0	0	0	0
Appropriations	1410 Overtime	4,518	4,193	4,500	4,500
	1641 Vacation/Terms & Buyouts	0	847	0	0
Detail	2110 FICA	2,644	2,698	2,377	2,422
	221x Retirement	1,632	1,673	1,713	1,764
	23xx Insurance	8,554	9,726	11,019	11,346
	2410 Workers' Compensation	100	104	129	99
	26xx Other Payroll Benefits	50	61	0	34
	TOTAL PERSONAL SERVICES	50,147	52,757	53,996	55,442
	OPERATING EXPENSES				
	31xx Professional Services	1,246	3,111	2,500	3,200
	3410 Contract Services	17,850	13,050	21,890	21,890
	4010 Travel	0	0	1,000	1,000
	4210 Postage	83	43	200	200
	4310 Utilities	7,915	10,012	5,800	7,000
	4510 Insurance	632	723	768	766
	462x Repairs & Maintenance- Buildings	56,005	44,408	43,400	55,200
	4950 Uncollectible Accounts	0	0	2,000	2,000
	4980 Taxes	0	0	0	0
	5180 Minor Furniture/Equipment	3,445	983	3,500	3,500
	52xx Operating Supplies	0	245	500	500
	5215 Uniforms	0	0	0	0
	5520 Training	0	0	1,000	1,000
	TOTAL OPERATING EXPENSES	87,176	72,575	82,558	96,256
	TOTAL APPROPRIATIONS	137,323	125,332	136,554	151,698
			·		

Appropriations Summary

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	53,996	55,442	1,446	2.68%
Operating Expenses	82,558	96,256	13,698	16.59%
TOTALS	136,554	151,698	15,144	11.09%

Significant Budget Changes:

Operating Expenses increased due to 462x Repairs & Maintenance- Buildings to add security cameras.

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

\$ 1,750,006

Debt Service	Revenue Sources & Approp	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Fund		2018-19	2019-20	2020-21	2021-22
			4 505 400	4 9 4 9 4 7 9	4 750 00
Revenue	Other Sources	1,548,449	1,535,199	1,616,170	1,750,00
Sources &	TOTAL REVENUE SOURCES	1,548,449	1,535,199	1,616,170	1,750,00
Appropriations					
	APPROPRIATIONS	1 500 000			. === 0.00
	Debt Service	1,530,806	1,535,057	1,616,170	1,750,00
	TOTAL APPROPRIATIONS	1,530,806	1,535,057	1,616,170	1,750,00

Revenue Detail

		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22	Fund
OTHER 38111 38191 38891	<u>SOURCES</u> From General Fund From Discretionary Tax Fund Balance Appropriated	1,548,449 0 0	1,535,199 0 0	1,491,067 125,103 0	1,489,560 260,446 0	Revenue Detail
тот	AL OTHER SOURCES	1,548,449	1,535,199	1,616,170	1,750,006	
TOTAL	RESOURCES	1,548,449	1,535,199	1,616,170	1,750,006	

Debt Service Fund

Debt	
Service	
Fund	

Appropriations Detail & Summary

Appropriations	Detail
----------------	--------

Account # 021-1326-517

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
DEBT SERVICE				
71xx Principal Payments	851,417	887,498	982,732	1,165,178
72xx Interest Payments	675,510	644,180	629,802	581,192
73xx Fees	3,879	3,379	3,636	3,636
TOTAL DEBT SERVICE	1,530,806	1,535,057	1,616,170	1,750,006
OTHER USES 9160 Reserve/Future Capital	0	0	0	0
TOTAL OTHER USES	0	0	0	0
TOTAL APPROPRIATIONS	1,530,806	1,535,057	1,616,170	1,750,006

Appropriations Summary

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Debt Service Other Uses	1,616,170 0	1,750,006 0	133,836 0	8.28% 0.00%
TOTALS	1,616,170	1,750,006	133,836	8.28%

Significant Budget Changes:

The increase in Debt Service is directly related to the Police Body Camera purchase payments which will be funded with Discretionary Sales Tax funds.

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 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.

Included in this budget are projects proposed for Public Works totaling \$100,000 for Road Resurfacing which is funded with Gas Tax funds. The remaining Recreation projects include additional funds for Marina slips \$250,000 funded with Discretionary Sales Tax, Sleepy Hollow Grand Stands \$400,000 funded with a County Grant of \$200,000, \$150,000 of Recreation Impact Fees and \$50,000 of Discretionary Sales Tax funds, Rails to Trails \$375,000 which is funded with \$25,000 of Recreation Impact Fees and \$350,000 from the Federal American Rescue Plan proceeds, Pat Thomas Rehabilitation Project \$400,000 which is funded with \$100,000 of Discretionary Sales Tax and \$300,000 from a transfer from Solid Waste \$50,000 for the Dabney Pool Demolition which is also funded with a transfer from Solid Waste.

Capital Projects Fund

Description

Total Department Budget

\$ 1,575,000

Capital Projects Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
151,657	191,693	0	200,000
320,067	325,894	0	0
2,152,919	5,630,222	600,000	1,375,000
2,624,643	6,147,809	600,000	1,575,000
8,130,356	4,853,066	600,000	100,000
341,628	646,138	0	1,475,000
,	,		
8,471,984	5,499,204	600,000	1,575,000
	2018-19 151,657 320,067 2,152,919 2,624,643 8,130,356 341,628	2018-19 2019-20 151,657 191,693 320,067 325,894 2,152,919 5,630,222 2,624,643 6,147,809 8,130,356 4,853,066 341,628 646,138	2018-19 2019-20 2020-21 151,657 191,693 0 320,067 325,894 0 2,152,919 5,630,222 600,000 2,624,643 6,147,809 600,000 8,130,356 4,853,066 600,000 341,628 646,138 0

Revenue Detail

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22	Fund
INTERGOVERNMENTAL REVENUE					
33123 Federal Grant- Generator	0	6,765	0	0	Revenue
33449 Joint Participation Agmt	151,657	147,469	0	0	Kevenue
33743 Lake County	0	37,459	0	200,000	Detail
TOTAL INTERGOVERNMENTAL	151,657	191,693	0	200,000	
MISCELLANEOUS REVENUE					
36110 Interest on Investments	197,196	137,051	0	0	
36130 Gain/Loss Investments	122,871	36,667	0	0	
36404 Recovery from Losses	0	152,176	0	0	
TOTAL MISCELLANEOUS	320,067	325,894	0	0	
OTHER SOURCES					
38111 From General Fund	652,917	4,026,000	0	350,000	
38114 Recreation Impact Fees	25,000	242,000	0	175,000	
38116 From GLCRA Fund	625,000	0	200,000	0	
38117 From Carver Heights CRA Fund	0	141,958	0	0	
38146 Transfer from Solid Waste (046)	0	171,468	400,000	350,000	
38191 From Discretionary Tax	775,001	648,796	0	400,000	
38191 From Gas Tax	75,001	400,000	0	100,000	
TOTAL OTHER SOURCES	2,152,919	5,630,222	600,000	1,375,000	
TOTAL RESOURCES	2,624,643	6,147,809	600,000	1,575,000	

Capital Projects nd

Capital	Appropriations Detail		Accou	int # 031-:	xxxx-xxx
Projects Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PUBLIC WORKS				
Appropriations	STREET MAINTENANCE (5112)				
Detail	OPERATING EXPENSES 31xx Professional Services	101,630	106,321	100,000	0
	TOTAL OPERATING EXPENSES	101,630	106,321	100,000	0
	CAPITAL OUTLAY 6310 Improvements Other Than Bldgs	445,008	434,883	500,000	100,000
	TOTAL CAPITAL OUTLAY	445,008	434,883	500,000	100,000
	OTHER USES 9516 Transfer to GLCRA Fund 9533 Transfer to Gas Tax Fund	0 0	78,120 717,977	0 0	0 0
	TOTAL OTHER USES	0	796,097	0	0
	TOTAL STREET MAINTENANCE	546,638	1,337,301	600,000	100,000
	FACILITY MAINTENANCE (5193)				
	OPERATING EXPENSES3110Professional Services3130Engineering Services4410Rentals4710Printing & Binding4911Advertising- Other Ads4920Other Current Charges5180Minor Furniture/Equipment5210Operating SuppliesTOTAL OPERATING EXPENSESCAPITAL OUTLAY6210Buildings6310Improve Other Than Bldgs	80,319 1,991 2,889 663 291 212 0 0 0 86,365 6,998,177 499 176	103,155 0 4,230 0 0 31,687 272 139,344 3,090,438 271 393	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0
	6310 Improve Other Than Bldgs 6410 Machinery & Equipment	499,176 0	271,393 14,590	0 0	0 0
	TOTAL CAPITAL OUTLAY	7,497,353	3,376,421	0	0
	TOTAL FACILITY MAINTENANCE	7,583,718	3,515,765	0	0

Appropriations Detail (Continu	ued)	Αςςοι	ınt # 031–	Capital	
	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22	Projects Fund
PUBLIC WORKS (Continued)					
<u>GROUNDS (5194)</u>					Appropriations
OPERATING EXPENSES					Detail
3110 Professional Services	0	0	0	0	(Continued)
TOTAL OPERATING EXPENSES	0	0	0	0	(,
TOTAL GROUNDS	0	0	0	0	
TOTAL PUBLIC WORKS	8,130,356	4,853,066	600,000	100,000	
RECREATION					
ATHLETIC FIELDS (8125)					
OPERATING EXPENSES					
3110 Professional Services	1,778	5,028	3 0	0	
TOTAL OPERATING EXPENSES	1,778	5,028	3 0	0	
CAPITAL OUTLAY					
6110 Land	312,339	350,502	2 0	0	
6210 Buildings	0	45,076			
6310 Improve Other Than Bldgs	27,511	245,532	2 0	1,475,000	
TOTAL CAPITAL OUTLAY	339,850	641,110) 0	1,475,000	
TOTAL ATHLETIC FIELDS	341,628	646,138	3 0	1,475,000	
TOTAL RECREATION	341,628	646,138	3 0	1,475,000	
TOTAL CAPITAL PROJECTS	8,471,984	5,499,204	600,000	1,575,000	

Capital Projects Fund

Project Schedule

Project Schedule

<u>WF/ Job</u>	Title	Funding Source	Amount
310051	Public Works		
010001	Road Resurfacing	Gas Tax	100,000
	Subtotal Public Works		100,000
<u>310081</u>	Rails to Trails (\$375,000) Marina Slips (\$500,000 Total, \$250,000 in FY 21) Sleepy Hollow Grandstands (\$400,000) Pat Thomas Rehab (\$100,000) Dabney Pool Demolition	Recreation Impact Fees Federal Grant (ARP) Discretionary Sales Tax County Grant Recreation Impact Fees Discretionary Sales Tax Transfer from Solid Waste Fund Discretionary Sales Tax Transfer from Solid Waste Fund	25,000 350,000 250,000 200,000 150,000 50,000 300,000 100,000 50,000
	Subtotal Recreation		1,475,000
	Source of Funds		
		County Grant	200,000
		Federal Grant (ARP)	350,000
		Transfer from Solid Waste	350,000
		Discretionary Sales Tax	400,000
		Gas Tax	100,000
		Recreation Impact Fees	175,000
	TOTAL		1,575,000

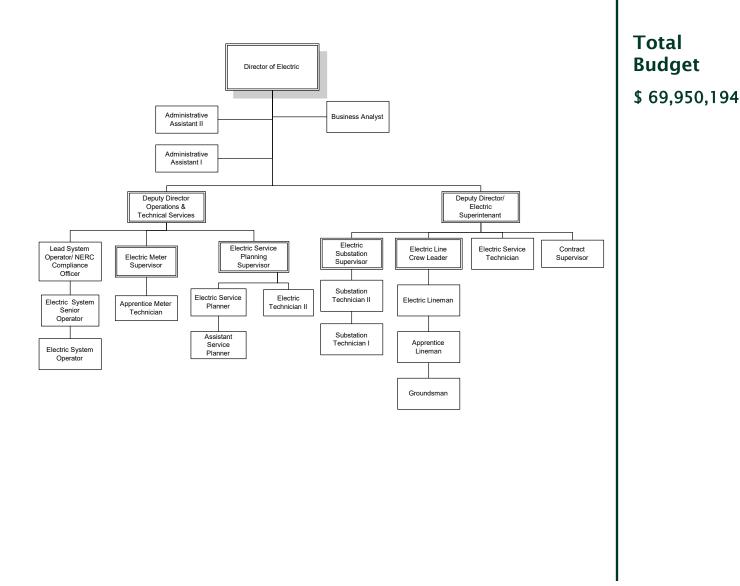
Brad Chase, Director of Electric

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

Electric Fund

Electric System Description

Electric System Description

The City of Leesburg electric system consists of 5 distribution substations,25 feeders, and 523.5 miles of 7,200 Volt distribution lines, of which 346 miles (66%) are underground circuits, serving approximately 26,700 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

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
OPERATING REVENUE				
Charges For Services	61,566,225	57,905,625	62,163,893	63,730,376
Other Operating Revenue	1,749,746	920,611	645,400	489,218
TOTAL OPERATING REVENUE	63,315,971	58,826,236	62,809,293	64,219,594
OPERATING APPROPRIATIONS				
St. Lucie	1,246,115	1,091,538	1,200,852	1,067,558
Purchase Power	37,353,966	34,679,160	36,771,885	38,763,927
Administration	451,428	633,803	645,692	616,634
Distribution	4,402,729	4,165,910	5,543,258	5,074,980
Smart Grid	1,163,921	1,204,442	1,327,400	1,458,201
Other Operating Expenses	10,506,576	10,531,891	13,166,972	12,642,553
	(== (0, (= 0, =))	(=0.000 = (()	(=0.0=0.0=0)	(50,000,050)
TOTAL APPROPRIATIONS	(55,124,735)	(52,306,744)	(58,656,059)	(59,623,853)
NET INCOME FROM OPERATIONS	8,191,236	6,519,492	4,153,234	4,595,741
Non-Operating Revenue	928,494	354,585	800,000	0
Non-Operating Appropriations	(117,025)	(66,569)	(75,000)	(75,000)
NET OTHER INCOME	811,469	288,016	725,000	(75,000)
NET INCOME BEFORE TRANSFERS	9,002,705	6,807,508	4,878,234	4,520,741
Transfers to other funds	(5,402,277)	(5,392,360)	(5,148,234)	(4,652,141)
NET INCOME AFTER TRANSFERS	3,600,428	1,415,148	(270,000)	(131,400)
Other Sources	460,587	685,632	4,642,500	5,730,600
Capital Projects	(2)	3	(4,372,500)	(5,599,200)
NET OTHER SOURCES	460,585	685,635	270,000	131,400
UNAPPROPRIATED BALANCE	4,061,013	2,100,783	0	0

Electric Fund

Budget Summary -Operating Statement

Fiscal Year 2021 - 22 Annual Budget 311

Electric Fund

Revenue Detail

Revenue

Detail

ACTUAL ACTUAL ADOPTED ADOPTED 2018-19 2019-20 2020-21 2021-22 INTERGOVERNMENTAL REVENUE 33191 Federal Emergency Mgmt Reimb 490,783 125,358 0 33491 State Emergency Mgmt Reimb 74,428 443 0 33460 FDOT Hwy 441 363.283 228.784 800.000 TOTAL INTERGOVERNMENTAL REVENUE 928,494 354,585 800,000 **CHARGES FOR SERVICES** 34311 Residential 33,548,031 32,804,362 34,077,451 36,820,776 34312 Commercial Non Demand 7,440,325 6,881,774 7,403,480 7,080,155 34313 Commercial Demand 17,058,725 15,412,721 17,255,404 16,475,114 34314 Public Lighting 601,521 600,329 649,168 627,181 34315 Public Authority (Fruitland Park) 262,743 250,654 293,198 207,912 34316 Municipal Non Demand 395,886 380,956 405,066 506,645 34317 Municipal Demand 1,194,504 897,069 1,217,369 1,084,206 34905 Penalties 587,475 273,895 337,361 504,000 34910 Misc Operating Revenue 12,705 16,000 16,000 15,165 34915 Pole Rentals 102,059 127,434 137,187 137,187 34918 Misc Service Revenue 359,985 263,775 372,209 271,200 34990 Cash Over & Short (194) (49) 0 TOTAL CHARGES FOR SERVICES 61,566,225 57,905,625 62,163,893 63,730,376 MISCELLANEOUS REVENUES 3

0

0

0

0

0

MISCELLANEOUS REVENUES				
36110 Interest on Investments	547,485	431,401	425,000	249,718
36130 Gain/Loss Investments	303,032	110,061	0	0
36402 Gain From Sale of Fixed Assets	253,950	33,360	0	0
36404 Recovery From Losses	28,495	152,947	35,000	35,000
36501 Sale of Surplus Materials	31,531	42,745	31,300	35,000
36906 Misc. Reimbursement	2,479	0	0	0
36925 Misc Jobbing Revenue	488,189	105,017	85,000	100,000
36990 Misc Non-Operating Revenue	94,585	45,080	69,100	69,500
TOTAL MISCELLANEOUS REVENUES	1,749,746	920,611	645,400	489,218
OTHER SOURCES				
38893 Appropriate Fund Balance	0	0	0	0
38950 Contributions - Cust/Dev	460,587	685,632	480,000	520,000
38962 Appropriated Renewal & Replacement	0	0	4,162,500	5,210,600
TOTAL OTHER SOURCES	460,587	685,632	4,642,500	5,730,600

Division Summary of Appropriations

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
1012 <u>ST. LUCIE</u> Operating Expenses	1,246,115	1,091,538	1,200,852	1,067,558
TOTAL ST. LUCIE	1,246,115	1,091,538	1,200,852	1,067,558
1013 <u>PURCHASE POWER</u> Operating Expenses	37,353,966	34,679,160	36,771,885	38,763,927
TOTAL PURCHASE POWER	37,353,966	34,679,160	36,771,885	38,763,927
1021 <u>ADMINISTRATION</u> Personal Services Operating Expenses	198,736 252,692	286,040 347,763	271,451 374,241	245,137 371,497
TOTAL ADMINISTRATION	451,428	633,803	645,692	616,634
1045 <u>JOBBING</u> Personal Services Operating Expenses	198,270 144,728	23,632 11,630	62,042 10,000	60,292 10,000
TOTAL JOBBING	342,998	35,262	72,042	70,292
1062 DISTRIBUTION Personal Services Operating Expenses Other Uses TOTAL DISTRIBUTION	3,346,337 989,717 66,675 4,402,729	3,159,127 983,900 22,883 4,165,910	4,136,147 1,344,611 62,500 5,543,258	3,862,041 1,150,439 62,500 5,074,980
1070 <u>SMARTGRID</u> Operating Expenses	1,163,921	1,204,442	1,327,400	1,458,201
TOTALSMART GRID	1,163,921	1,204,442	1,327,400	1,458,201
1088 OTHER Operating Expenses Debt Service Other Uses	8,865,322 1,298,256 5,519,302	9,195,848 1,300,781 5,458,929	9,248,448 3,746,482 5,323,234	9,126,568 3,345,693 4,827,141
TOTAL OTHER	15,682,880	15,955,558	18,318,164	17,299,402
1099 <u>CAPITAL PROJECTS</u> Personal Services Operating Expenses Capital Outlay Other Uses	1,376,344 3,218,235 2,487,002 (7,081,579)	1,535,567 3,949,170 2,422,364 (7,907,104)	835,242 2,313,331 1,223,927 0	1,536,568 2,352,179 1,710,453 0
TOTAL CAPITAL PROJECTS	2	(3)	4,372,500	5,599,200
GRAND TOTAL Personal Services Operating Expenses Capital Outlay Debt Service Other Uses	5,119,687 53,234,696 2,487,002 1,298,256 (1,495,602)	5,004,366 51,463,451 2,422,364 1,300,781 (2,425,292)	5,304,882 52,590,768 1,223,927 3,746,482 5,385,734	5,704,038 54,300,369 1,710,453 3,345,693 4,889,641
TOTAL APPROPRIATIONS	60,644,039	57,765,670	68,251,793	69,950,194

Electric Fund

Division Summary of Appropriations

Electric Fund

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:

Goals & Tasks

- □ Revised the Meter Treater program by adjusting rates to allow for replacement of infrastructure at end of life
- □ Installation of new Automated Meter Infrastructure in The Villages of St. Catherine
- Completed the new underground feeder extension along transmission Right of Way from SR44 to The Villages
- □ Partnered with Leidos Engineering using the established Municipal Services Area for reconductoring designs needed to support growth in the Southwest portion of our service area
- Partnered with Purchasing to identify and select contractors needed to build and construct a reconductoring project on CR 468 from Marcella Way to Casteen Road
- Replaced three substation distribution transformers and upgraded associated protective relaying equipment
- Completed a reconductoring project on Dixie Avenue in Fruitland Park from Urick Street to Miller Street
- □ Completed Phase I of Venetian Isle providing service to the Marriott Hotel and providing the infrastructure needed for future growth within the project

Performance Measures:

	2019-20	2020-21	2021-22
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	10,000	10,000	10,000
(feet)			
Electric system SAIFI (System Average	<1.900	<1.900	<1.300
Interruption Frequency Index)			
Safety meetings and trainings	14	14	14
Electric Rate (% below Florida Investor owned	5%	5%	5%
average)			

Personnel Schedule

Classification	2021	Change	2022	Amount	
Administration 1021					
Administrative Assistant I	1.00	0.00	1.00	33,030	
Business Analyst	1.00	0.00	1.00	38,542	
Director of Electric	1.00	0.00	1.00	137,926	
Total Administration	3.00	0.00	3.00	209,498	
	0.00	0.00	0.00	200,100	
Jobbing 1045					
Time charged directly to Jobbing				45,000	
Total Jobbing				45,000	
Distribution 1062					
Administrative Assistant II	1.00	0.00	1.00	37,544	
Apprentice Lineman	2.00	(2.00)	0.00	0	
Apprentice Substation	1.00	0.00	1.00	49,525	
Deputy Director/ Electric Superintenant	1.00	0.00	1.00	108,888	
Deputy Director/ Operations & Technical Srvcs	1.00	0.00	1.00	100,797	
Assistant Service Planner	1.00	1.00	2.00	93,724	
Contract Supervisor	1.00	0.00	1.00	99,840	
Electric Groundsman	0.00	2.00	2.00	58,864	
Electric Lead System Operator/NERC Comp	1.00	0.00	1.00	87,755	
Electric Line Crew Leader	5.00	0.00	5.00	499,200	
Electric Lineman	12.00	2.00	14.00	1,333,985	
Electric Meter Supervisor	1.00	0.00	1.00	99,840	
Electric Meter Tech	1.00	1.00	2.00	190,569	
Electric Meter Apprentice	1.00	(1.00)	0.00	0	
Electric Senior Systems Operator	5.00	1.00	6.00	441,398	
Electric Service Planning Supervisor	1.00	0.00	1.00	99,840	
Electric Service Planner	1.00	0.00	1.00	52,707	
Electric Service Technician	1.00	0.00	1.00	97,573	
Electric Substation Supervisor	1.00	0.00	1.00	99,840	
Electric Substation Technician II	2.00	0.00	2.00	190,570	
Electric System Operator	1.00	(1.00)	0.00	0	
Electric Technician II	1.00	0.00	1.00	52,894	
Standby				18,450	
Time charged directly to Jobbing Division				(45,000)	
Time charged directly to Capital Projects				(1,021,500)	
Total Distribution	42.00	3.00	45.00	2,747,303	
Capital Projects 1099					
Time charged directly to Capital Projects				1,021,500	
Total Capital Projects				1,021,500	
Total	45.00	3.00	48.00	4,023,301	

Electric Fund

Personnel Schedule

Electric	Appropriations Detail	Account # 041-1012-531			
Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	OPERATING EXPENSES				
	3451 St. Lucie	1,246,115	1,091,538	1,200,852	1,067,558
St. Lucie Division	TOTAL OPERATING EXPENSES	1,246,115	1,091,538	1,200,852	1,067,558
	TOTAL APPROPRIATIONS	1,246,115	1,091,538	1,200,852	1,067,558
Appropriations Detail					

Appropriations Summary	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE	Electric Fund
Operating Expenses	1,200,852	1,067,558	(133,294)	-11.10%	St. Lucie
TOTALS	1,200,852	1,067,558	(133,294)	-11.10%	Division

Appropriations Summary

Electric	Appropriations Detail	Account # 041-1013-531			
Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	OPERATING EXPENSES				
	3441 Purchase Power- Customer	44,400	44,400	44,400	44,400
Power Supply	3442 Power Purchase- Demand	21,289,218	20,864,367	22,309,314	23,987,480
Division	3443 Purchase Power- Energy	12,984,673	10,361,729	11,196,885	11,474,379
Bivision	3444 Purchase Power- Transmission	3,183,832	3,555,425	3,371,819	3,411,991
	3447 Load Retention Funding	(148,157)	(146,761)	(150,533)	(154,323)
	TOTAL OPERATING EXPENSES	37,353,966	34,679,160	36,771,885	38,763,927
Appropriations	TOTAL APPROPRIATIONS	37,353,966	34,679,160	36,771,885	38,763,927
Detail					

Appropriations Summary Electric Fund ADOPTED ADOPTED INCREASE/ (DECREASE) PERCENTAGE 2020-21 2021-22 **Operating Expenses** 36,771,885 38,763,927 1,992,042 5.42% **Power Supply** Division TOTALS 36,771,885 38,763,927 1,992,042 5.42%

Appropriations Summary

Flactric	Appropriations Detail		Accoun	t # 041–10	021-531
Electric Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERSONAL SERVICES				
	12xx Regular Salaries & Wages	182,507	215,857	215,550	209,498
Administration	1410 Overtime	110	40	400	400
Division	1641 Vacation/Terms & Buyout	22,394	898	0	0
DIVISION	2110 FICA	15,131	15,951	15,833	14,659
	221x Retirement	14,554	15,907	15,590	17,589
	23xx Insurance	57,273	61,795	56,484	68,428
	2410 Workers' Compensation	580	589	603	587
	26xx Other Payroll Benefits	(1,114)	(7,001)	2,799	2,769
Appropriations	2999 Allocated Labor Expense	(92,699)	(17,996)	(35,808)	(68,793)
Detail	TOTAL PERSONAL SERVICES	198,736	286,040	271,451	245,137
	OPERATING EXPENSES				
	3xxx Professional Services	13,329	21,805	14,700	25,200
	4010 Travel	1,696	129	2,600	2,600
	41xx Communication	17,481	19,001	26,750	27,530
	421x Postage	781	1,605	8,000	8,000
	4310 Utilities	60,075	69,332	70,000	70,000
	4510 Insurance	176,176	199,575	215,440	219,873
	46xx Repairs & Maintenance- Equipmen		6,503	5,790	8,260
	4710 Printing & Binding	39	0,000	100	100
	4810 Promotional Activities	1,571	810	150	3,150
	4911 Advertising	1,371	010	100	100
	4911 Adventising 4920 Other Current Charges	1,200	0	100	1,500
	4945 Injury/Damage to Others	326	6,061	2,000	2,000
	5180 Minor Furniture/Equipment	412	0,001	2,000 3,250	2,000
	5210 Operating Supplies	5,241	0 8,418	3,230 7,500	8,000
	5299 Allocated Material Expense	(71,978)	(28,936)	(25,564)	(47,016)
	5410 Publications & Memberships	36,015	43,460	40,325	38,700
	5520 Training	1,230	0	3,000	3,000
	TOTAL OPERATING EXPENSES	252,692	347,763	374,241	371,497
	TOTAL APPROPRIATIONS	451,428	633,803	645,692	616,634

propriations summary	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE	Electric Fund
Personal Services	271,451	245,137	(26,314)	-9.69%	
Operating Expenses	374,241	371,497	(2,744)	-0.73%	Administration Division
TOTALS	645,692	616,634	(29,058)	-4.50%	

Appropriations Summary

Fiscal Year 2021 - 22 Annual Budget 321

Electric	Appropriations Detail		Account	# 041-10)45-531
Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERSONAL SERVICES				
	1210 Regular Salaries & Wages	40,147	16,938	45,000	45,000
	1410 Overtime	114,132	214	1,000	1,000
Jobbing	2110 FICA	11,566	1,249	3,442	3,442
Division	221x Retirement	2,145	847	3,500	2,250
	23xx Insurance	7,570	1,841	7,100	6,600
	2410 Workers' Compensation	2,216	262	2,000	2,000
	26xx Other Payroll Benefits	121	16	0	0
	2999 Allocated Labor Expense	20,373	2,265	0	0
Appropriations	TOTAL PERSONAL SERVICES	198,270	23,632	62,042	60,292
Detail	OPERATING EXPENSES	0	0	0	0
	3410 Contract Services	0	0	0	0
	4010 Travel	3,256	0	0	0
	4499 Allocated Equip Rental	94,855	3,340	0	0
	462x Repairs & Maintenance-Non Bldg	25,917	981	0	0
	4920 Other Current Charges	202	267	0	0
	5210 Operating Supplies	19,666	6,756	10,000	10,000
	5299 Allocated Material Expense	832	286	0	0
	TOTAL OPERATING EXPENSES	144,728	11,630	10,000	10,000
	OTHER USES				
	9950 Contra Expense	0	0	0	0
	TOTAL OTHER USES	0	0	0	0
	TOTAL APPROPRIATIONS	342,998	35,262	72,042	70,292

propriations summary	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE	Electric Fund
Personal Services	62,042	60,292	(1,750)	-2.82%	
Operating Expenses	10,000	10,000	0	0.00%	Jobbing Division
TOTALS	72,042	70,292	(1,750)	-2.43%	DIVISION

Appropriations Summary

Fiscal Year 2021 - 22 Annual Budget 323

Electric	Appropriations Detail		Accou	nt # 041–1	062-531
Fund	PERSONAL SERVICES	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
		2 044 694	0.006.647	2 000 012	0 747 202
	12xx Regular Salaries & Wages 1410 Overtime	2,044,681 393,033	2,226,647 393,148	2,888,012 369,500	2,747,303 385,500
Distribution	15xx Bonuses/Incentives	6,635	2,870		•
Distribution		47,150	49,055	0 0	0 0
Division	1641 Vacation/Terms & Buyout 2110 FICA	180,135	49,033	204,771	193,673
	221x Retirement	331,008	340,558	289,267	284,267
				,	
	23xx Insurance	411,907	299,364	377,123	278,284
	2410 Workers' Compensation	31,021	33,312	38,009	35,584
	26xx Other Payroll Benefits	(40,634)	(254,140)	3,868	3,526
Appropriations	2999 Allocated Labor Expense	(58,599)	(125,771)	(34,403)	(66,096)
	TOTAL PERSONAL SERVICES	3,346,337	3,159,127	4,136,147	3,862,041
Detail	OPERATING EXPENSES				
	31xx Professional Services	0	17,479	6,000	3,000
	3410 Contract Services	87,634	99,039	151,276	104,406
	3499 Inter Dept Contract Oblig	128,489	126,641	135,386	139,932
	4010 Travel	11,411	2,349	10,000	13,800
	41xx Communication	7,444	13,517	19,163	21,200
	4310 Utilities	5,410	4,912	3,251	3,251
	4410 Rentals	801	1,318	3,351	3,351
	4415 Internal Fleet Lease	227,244	378,772	266,622	281,314
	4499 Allocated Equip Rental	(958,853)	(1,003,206)	(583,945)	(814,466)
	4510 Insurance	16,448	18,341	21,023	21,475
	461x Repairs & Maintenance- Vehicles	230,877	162,559	181,042	186,976
	4620 Repairs & Maintenance- Buildings	12,159	7,580	5,300	5,300
	4625 Repairs & Maintenance-Non Bldg	642,163	660,445	580,000	616,138
	46xx Repairs & Maintenance- Equipment	21,418	26,966	18,440	15,980
	4633 Computer Contracts	31,358	31,509	34,500	38,500
	4670 Repairs & Maintainance-Office Equi	2,502	4,369	10,500	8,500
	4070 Repairs & Maritanance-Once Equi 4710 Printing & Binding	2,302 5,159		6,750	
	4810 Promotional Activities		3,541	1,500	7,050 1,000
	49xx Other Current Charges	0 4,781	0 64,484	1,500	1,600
	s and the second s			10,000	
	5180 Minor Furniture/Equipment	24,938	23,454		20,950
	521x Operating Supplies	402,670	336,866	330,000	348,755
	5215 Uniforms	47,616	56,734	72,600	68,850
	5230 Fuel Purchases	69,608	54,676	70,000	70,000
	5299 Allocated Material Expense	(48,724)	(121,407)	(27,648)	(48,933)
	5410 Publications & Membership	678	145	1,400	1,400
	5520 Training	16,486	12,817	16,500	31,110
	TOTAL OPERATING EXPENSES	989,717	983,900	1,344,611	1,150,439
	OTHER USES				
	950x Energy Efficiency Rebates	66,675	22,883	62,500	62,500
	TOTAL OTHER USES	66,675	22,883	62,500	62,500
	TOTAL APPROPRIATIONS	4,402,729	4,165,910	5,543,258	5,074,980

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	4,136,147	3,862,041	(274,106)	-6.63%
Operating Expenses	1,344,611	1,150,439	(194,172)	-14.44%
Other Uses	62,500	62,500	0	0.00%
TOTALS	5,543,258	5,074,980	(468,278)	-8.45%

Significant Budget Changes:

The decrease in Personal Services is directly related to an increase in budgeted labor expenses in the Capital Projects division. Operating Expenses decreased due to and increase in Allocated Equip. Rental (4499) which is also related to the Capital Projects budget.

Electric Fund

Distribution Division

Appropriations Detail		Account	# 041-10)70-531
	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
OPERATING EXPENSES				
3110 Professional Services	0	150	0	0
3410 Contract Services	1,163,921	1,204,292	1,327,400	1,458,201
TOTAL OPERATING EXPENSES	1,163,921	1,204,442	1,327,400	1,458,201
TOTAL APPROPRIATIONS	1,163,921	1,204,442	1,327,400	1,458,201
	OPERATING EXPENSES3110Professional Services3410Contract ServicesTOTAL OPERATING EXPENSES	ACTUAL 2018-19 OPERATING EXPENSES 3110 Professional Services 0 3410 Contract Services 1,163,921 TOTAL OPERATING EXPENSES 1,163,921	ACTUAL 2018-19ACTUAL 2019-20OPERATING EXPENSES03110Professional Services03410Contract Services1,163,921TOTAL OPERATING EXPENSES1,163,9211,204,442	ACTUAL ACTUAL ADOPTED 2018-19 2019-20 2020-21 OPERATING EXPENSES 0 150 0 3410 Contract Services 1,163,921 1,204,292 1,327,400 TOTAL OPERATING EXPENSES 1,163,921 1,204,442 1,327,400

Appropriations Summary Electric ADOPTED ADOPTED INCREASE/ Fund (DECREASE) PERCENTAGE 2021-22 2020-21 **Operating Expenses** 1,327,400 1,458,201 130,801 9.85% Smart Grid Division TOTALS 1,327,400 1,458,201 130,801 9.85%

Electric	Appropriations Detail		Accour	nt # 041-1	088-5xx
Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	OPERATING EXPENSES				
	4950 Uncollectible Accounts	179,596	414,175	430,965	210,940
Other	4970 Regulatory Assessment	9,790	9,155	10,000	10,000
	4980 Taxes	1,473,413	1,393,425	1,497,529	1,517,032
	4982 Franchise Fees	551,713	535,304	481,312	493,445
	5001 Cost Allocation- City Commission	30,649	45,668	49,493	50,774
	5002 Cost Allocation- City Manager	166,329	180,412	167,945	169,232
	5003 Cost Allocation- City Clerk	58,804	58,838	59,274	64,274
	5004 Cost Allocation- City Attorney	9,444	7,001	9,950	9,200
Appropriations	5005 Cost Allocation- Accounting	211,365	242,925	270,596	279,573
Detail	5006 Cost Allocation- Customer Service	850,590	840,550	864,659	899,000
Delall	5007 Cost Allocation- Purchasing	84,461	57,578	61,719	106,514
	5008 Cost Allocation- Warehouse	97,579	95,194	118,352	118,925
	5009 Cost Allocation- Human Resources	33,414	36,525	35,979	37,302
	5010 Cost Allocation- IT	727,312	773,631	700,791	691,226
	5013 Cost Allocation- Facilities	13,234	12,685	12,047	12,893
	5015 Cost Allocation- Planning & Zoning	76,225	75,281	77,230	84,908
	5910 Depreciation Expense	4,291,404	4,417,501	4,400,607	4,371,330
	TOTAL OPERATING EXPENSES	8,865,322	9,195,848	9,248,448	9,126,568
	DEBT SERVICE				
	71xx Principal-Long Term Debt	0	0	2,164,000	1,890,000
	721x Interest-Long Term Debt	1,384,326	1,334,255	1,667,201	1,540,412
	7311 Fees	11,117	9,663	12,468	12,468
	732x Amortize Debt Discount/Premium	(97,187)	(43,137)	(97,187)	(97,187)
	TOTAL DEBT SERVICE	1,298,256	1,300,781	3,746,482	3,345,693
	OTHER USES				
	9101 Transfer to General Fund	4,000,000	4,000,000	3,603,405	3,027,198
	9102 Surcharge Transfer	1,393,720	1,392,360	1,544,829	1,624,943
	9150 R & R Reserve	0	0	100,000	100,000
	9152 Transfer to Fleet Fund	8,557	0	0	0
	9160 Reserve/Future Capital	0	0	0	0
	9960 Interest-Customer Deposit	117,025	66,569	75,000	75,000
	TOTAL OTHER USES	5,519,302	5,458,929	5,323,234	4,827,141
	TOTAL APPROPRIATIONS	15,682,880	15,955,558	18,318,164	17,299,402

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	9,248,448	9,126,568	(121,880)	-1.32%
Debt Service	3,746,482	3,345,693	(400,789)	-10.70%
Other Uses	5,323,234	4,827,141	(496,093)	-9.32%
TOTALS	18,318,164	17,299,402	(1,018,762)	-5.56%

Significant Budget Changes:

There was a reduction in programmed Debt Service for FY 22. The change in Other Uses is related to reducing the Transfer to General Fund (9101) from 7% to 6%.

Appropriations Summary

Electric Fund

Other

Electric	Арр	propriations Detail		Accoun	t # 041–10	099-531
Fund			ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERS	ONAL SERVICES				
	1210	Regular Salaries & Wages	971,128	1,040,259	531,700	1,021,500
Capital	1410	Overtime	24,369	73,134	0	0
Projects	2110	FICA	72,327	80,859	40,675	78,145
FIOJECIS	221x	Retirement	48,563	52,016	85,731	49,825
	23xx	Insurance	112,303	123,952	98,365	235,763
	2410	Workers' Compensation	15,181	17,023	8,560	16,446
	26xx	Other Payroll Benefits	1,547	1,335	0	0
	2999	Allocated Labor Expense	130,926	146,989	70,211	134,889
Appropriations	тс	OTAL PERSONAL SERVICES	1,376,344	1,535,567	835,242	1,536,568
Detail	OPER	ATING EXPENSES				
	31xx	Professional Services	113,204	379,132	115,000	57,000
	3410	Contract Services	0	94,368	215,000	0
	4210	Postage	0	27	0	0
	4410	Rentals	0	551	0	1,500
	4499	Allocated Equip Rental	863,998	999,849	583,945	814,466
	4920	Other Current Charges	124	215	0	300
	5210	Operating Supplies	2,121,040	2,330,457	1,345,174	1,382,964
	5299	Allocated Material Expense	119,869	144,571	54,212	95,949
	тс	TAL OPERATING EXPENSES	3,218,235	3,949,170	2,313,331	2,352,179
	САРП	TAL OUTLAY				
	6110	Land	404	103	0	500
	6210	Buildings	257,837	7,359	0	0
	6310	Improvements Other Than Bldgs	1,361,144	1,038,530	617,667	984,786
	6410	Machinery & Equipment	104,715	211,629	253,160	206,567
	6460	Taxable Material & Supply	712,992	1,088,545	330,000	485,000
	647x	Use Tax	49,910	76,198	23,100	33,600
	тс	TAL CAPITAL OUTLAY	2,487,002	2,422,364	1,223,927	1,710,453
	OTHE	RUSES				
		WIP Contra	(7,081,579)	(7,907,104)	0	0
	тс	OTAL OTHER USES	(7,081,579)	(7,907,104)	0	0
	тота	L APPROPRIATIONS	2	(3)	4,372,500	5,599,200

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	835,242	1,536,568	701,326	83.97%
Operating Expenses	2,313,331	2,352,179	38,848	1.68%
Capital Outlay	1,223,927	1,710,453	486,526	39.75%
Other Uses	0	0	0	0.00%
TOTALS	4,372,500	5,599,200	1,226,700	28.05%

Electric Fund

Capital Projects

Electric Fund

Capital Projects

Project
Schedule

Project Schedule

Electric F	Fund		
<u>Project</u> WF/Job	Title	Funding Source	<u>Amount</u>
<u>410001</u>	Meters	Renewal & Replacement	58,000
<u>410002</u>	Transformers (\$761,000)	Renewal & Replacement Customer Contribution	751,000 10,000
<u>410003</u>	Capacitors	Renewal & Replacement	81,000
<u>410004</u>	Distribution lines (\$1,847,000)	Customer Contribution Renewal & Replacement	415,000 1,432,000
<u>410005</u>	Sectionalizing Equipment	Renewal & Replacement	165,000
<u>410006</u>	<u>Lights (\$762,000)</u>	Customer Contribution Renewal & Replacement	75,000 687,000
<u>410008</u>	Other equipment	Renewal & Replacement	306,000
<u>410010</u>	Subdivisions (\$480,000)	Customer Contribution Renewal & Replacement	20,000 460,000
<u>410011</u>	Reconductoring	Renewal & Replacement	944,200
<u>410012</u>	Substations	Renewal & Replacement	195,000
	TOTAL		5,599,200
	Source of Funds		5 070 000
		Renewal & Replacement Customer Contribution	5,079,200 520,000
	TOTAL		5,599,200

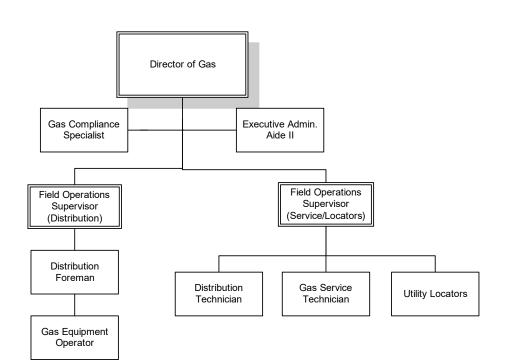
Jack Rogers, Director of Gas

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

\$ 8,555,791

Gas Fund

Gas System Description

Gas System Description

The natural gas system is composed of 300 miles of steel and polyethylene gas mains and 13,000 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, 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.

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

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
OPERATING REVENUE				
Charges For Services	6,707,497	6,723,588	6,725,290	8,412,816
Other Operating Revenue	143,287	97,677	85,000	56,100
TOTAL OPERATING REVENUE	6,850,784	6,821,265	6,810,290	8,468,916
OPERATING APPROPRIATIONS				
Gas Purchases	2,018,994	1,532,632	1,858,026	2,295,535
Administration	1,100,281	453,044	427,359	466,819
Distribution	1,347,809	1,298,893	1,385,093	1,431,658
Other Operating Expenses	1,434,356	1,862,832	1,792,867	2,197,649
TOTAL APPROPRIATIONS	(5,901,440)	(5,147,401)	(5,463,345)	(6,391,661)
NET INCOME FROM OPERATIONS	949,344	1,673,864	1,346,945	2,077,255
Non-Operating Revenue	5,386	2,818	0	0
Non-Operating Appropriations	(7,540)	(5,164)	0	0
	(2,154)	(2,346)	0	0
NET INCOME BEFORE TRANSFERS	947,190	1,671,518	1,346,945	2,077,255
Transfers to other funds	(722,121)	(748,552)	(770,716)	(802,871)
NET INCOME AFTER TRANSFERS	225,069	922,966	576,229	1,274,384
Other Sources	135,078	592,307	46,875	86,875
Capital Projects	0	1	(534,001)	(861,259)
NET OTHER SOURCES	135,078	592,308	(487,126)	(774,384)
UNAPPROPRIATED BALANCE	360,147	1,515,274	89,103	500,000

Gas Fund

Budget Summary-Operating Statement

Fiscal Year 2021 - 22 Annual Budget 335

Gas
Fund

Revenue

Detail

Revenue Detail

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
INTERGOVERNMENTAL REVENUE				
33191 Federal Emergency Mgmt	4,677	2,818	0	(
33491 State Emergency Mgmt	709	0	0	(
TOTAL INTERGOVERNMENTAL REVENU	5,386	2,818	0	(
CHARGES FOR SERVICES				
34311 E Statement One-time Credit	(2,430)	(3,750)	0	(
34321 Residential	3,225,189	3,376,588	3,235,755	4,806,43
34322 Residential Heat Only	102,700	85,587	93,046	101,176
34323 Small Commercial	2,533,456	2,293,834	2,561,226	2,594,566
34324 Commercial Heat Only	22,773	23,540	21,524	32,090
34325 Large Commercial	187,025	295,581	253,771	299,714
34326 Large Interruptible	436,896	367,603	394,469	401,274
34327 Public Authority	937	2,605	0	
34328 Municipal	9,673	16,998	17,193	27,04
34361 Commercial 1	4,873	58,349	3,306	15,51
34362 Commercial 2	8,857	8,755	0	
34363 Commercial 3	0	675	0	
34905 Penalties	44,546	21,038	45,000	35,00
34910 Misc Operating Revenue	0	14,600	0	
34918 Misc Service Revenue	133,002	161,585	100,000	100,00
TOTAL CHARGES FOR SERVICES	6,707,497	6,723,588	6,725,290	8,412,81
MISCELLANEOUS REVENUE				
36110 Interest Income	77,402	63,981	75,000	47,60
36130 Gain/Loss Investments	56,291	25,986	0	
36402 Gain/Sale of Fixed Assets	0	3	0	0.00
36925 Misc Jobbing Revenue	4,397	7,514	5,000	6,00
36990 Misc Non-Op Revenue	5,197	193	5,000	2,50
TOTAL MISCELLANEOUS REVENUE	143,287	97,677	85,000	56,10
OTHER SOURCES				
38893 Appropriated Retained Earnings	0	0	0	
38950 Contributions- Cust/Dev	135,078	592,307	0	40,00
38969 Appropriated ECA Incentives	0	0	46,875	46,87
TOTAL OTHER SOURCES	135,078	592,307	46,875	86,87
	,			

Division Summary of Appropriations

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
2013 GAS PURCHASES				
Operating Expenses	2,018,994	1,532,632	1,858,026	2,295,535
TOTAL GAS PURCHASES	2,018,994	1,532,632	1,858,026	2,295,535
2021 ADMINISTRATION				
Personal Services	309,356	299,601	300,806	344,804
Operating Expenses	628,950	153,443	126,553	122,015
Grants and Aides	161,975	0	0	0
TOTAL ADMINISTRATION	1,100,281	453,044	427,359	466,819
2081 DISTRIBUTION				
Personal Services	1,280,525	1,211,902	1,270,986	1,311,028
Operating Expenses	302,915	328,474	361,373	381,907
Other Uses	(235,631)	(241,483)	(247,266)	(261,277)
TOTAL DISTRIBUTION	1,347,809	1,298,893	1,385,093	1,431,658
2088 OTHER				
Operating Expenses	1,255,668	1,690,801	1,441,119	1,845,408
Debt Service	178,688	172,031	351,748	352,241
Other Uses	729,661	753,716	859,819	1,302,871
	720,001	700,710	000,010	1,002,071
TOTAL OTHER	2,164,017	2,616,548	2,652,686	3,500,520
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2099 CAPITAL PROJECTS				
Personal Services	155,770	139,719	107,385	109,146
Operating Expenses	429,639	203,375	421,166	738,613
Capital Outlay	2,614,176	67,033	5,450	13,500
Other Uses	(3,199,585)	(410,128)	0	0
TOTAL CAPITAL PROJECTS	0	(1)	534,001	861,259
GRAND TOTAL				
Personal Services	1,745,651	1,651,222	1,679,177	1,764,978
Operating Expenses	4,636,166	3,908,725	4,208,237	5,383,478
Capital Outlay	2,614,176	67,033	5,450	13,500
Debt Service	178,688	172,031	351,748	352,241
Grants and Aides	161,975	0	0	0
Other Uses	(2,705,555)	102,105	612,553	1,041,594
	(, ==,===)	,		,- ,
TOTAL APPROPRIATIONS	6,631,101	5,901,116	6,857,165	8,555,791

Gas Fund

Division Summary of Appropriations

Gas Fund

Goals & Tasks

Goals & Tasks

Task:

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

 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 900 hours of education for all personnel through seminars, operator qualification training, City
 education courses and Central Florida area 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 2,300 Villages services, 500 new development services and 110 miscellaneous services for residential and commercial customers
- Maintain an effective Public Awareness and Distribution Integrity Management Program (DIMP), through a minimum of 48 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:

- □ Completed Phase 2 rebuild of Newell Hill regulator station which upgrades the station components and improves reliability
- □ Installed or took ownership of 1,968 new services
- Installed mains in Spring Creek, Lake Griffin Preserve, Leesburg Landing, Liberty Preserve, Hu's Landing, Bradford Ridge and Lake Griffin Reserve development
- Resumed development in new phases of the Villages

Performance Measures:

	2019-20	2020-21	2021-22
New services installed	1,533	1,968	2,910
Service removals	3,705	100	100
PSC violations	0	0	0
Distribution leak reports	239	250	250
Employee training man hours	900	900	900
Public awareness notifications (service line,	47	48	47

Newspaper, utility bills, etc.)

Personnel Schedule

Classification	2021	Change	2022	Amount
Administration 2021				
Executive Asst/Admin Aide II	1.00	0.00	1.00	43,389
Gas Compliance Specialist	1.00	0.00	1.00	49,462
Gas Director	1.00	0.00	1.00	121,222
Total Administration	3.00	0.00	3.00	214,073
Distribution 2081				
Distribution Foreman	4.00	0.00	4.00	207,023
Distribution Technician	1.00	0.00	1.00	47,070
Field Operations Supervisor	2.00	0.00	2.00	141,211
Gas Equipment Operator	5.00	0.00	5.00	207,336
Gas Service Technician	4.00	0.00	4.00	156,810
Utility Locator	4.00	0.00	4.00	168,375
Time charged directly to Capital Projects				(68,338)
Standby				7,280
Total Distribution	20.00	0.00	20.00	866,767
Capital Projects 2099				
Time charged directly to Capital Projects				68,338
Total Capital Projects				68,338
Total	23.00	0.00	23.00	1,149,178

Gas Fund

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Personnel Schedule

Cac	Appropriations Detail		Accou	int # 042–2	2013-532
Gas Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	OPERATING EXPENSES 3470 Gas Purchases	2,018,994	1,532,632	1,858,026	2,295,535
Gas Purchases	TOTAL OPERATING EXPENSES	2,018,994	1,532,632	1,858,026	2,295,535
Division		2,018,994	1,532,632	1,858,026	2,295,535
		2,010,334	1,002,002	1,000,020	2,230,000

Appropriations

Detail

Appropriations Summary Gas ADOPTED ADOPTED INCREASE/ Fund (DECREASE) PERCENTAGE 2020-21 2021-22 Operating Expenses 2,295,535 437,509 23.55% 1,858,026 Gas Purchases TOTALS 1,858,026 2,295,535 437,509 23.55% Division

Cac	Appropriations Detail		Account	# 042-20	21-532
Gas Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERSONAL SERVICES	2010 10	2010 20	2020 21	
	1210 Regular Salaries & Wages	197,032	205,367	204,485	214,073
	1310 Temporary Labor	0	200,007	0	19,628
Administration	1410 Overtime	2,894	4,739	4,000	3,000
	1641 Vacation/Terms & Buyouts	2,0 34 8,644	4,739	4,000 0	3,000 0
Division	2110 FICA	15,046	4,290	-	-
				14,583	20,297
	221x Retirement	26,930	27,753	25,984	25,503
	23xx Insurance	62,892	59,478	63,004	74,773
	2410 Workers' Compensation	1,529	1,579	1,562	1,674
	26xx Other Payroll Benefits	16,615	(2,184)	1,179	965
Appropriations	2999 Allocated Labor Expense	(22,226)	(16,784)	(13,991)	(15,109)
Detail	TOTAL PERSONAL SERVICES	309,356	299,601	300,806	344,804
Detall	OPERATING EXPENSES				
	3110 Professional Services	517,303	47,216	10,000	6,000
	3130 Engineering Services	1,409	47,210 0	10,000	0,000
	a a		-		-
	3410 Contract Services	3,157	2,407	2,426	2,536
	4010 Travel	2,247	0	3,700	3,700
	41xx Communication	135	169	135	135
	4210 Postage	681	1,515	2,500	2,200
	4510 Insurance	25,398	30,454	35,019	38,821
	46xx Repairs & Maintenance- Equipment	2,418	3,129	4,560	6,360
	4710 Printing & Binding	0	0	100	100
	48xx Promotional Activities	56,864	56,794	50,375	48,875
	4911 Advertising	145	145	200	350
	5180 Minor Furniture & Equip	1,995	69	500	1,000
	5210 Operating Supplies	1,735	1,144	1,460	1,400
	5215 Uniforms	24	62	100	150
	5299 Allocated Material Exp	(15,718)	(2,033)	(18,022)	(23,112)
	5410 Publications & Memberships	29,782	12,097	32,000	32,000
	5520 Training	1,375	275	1,500	1,500
	TOTAL OPERATING EXPENSES	628,950	153,443	126,553	122,015
	GRANTS AND AIDS				
	8210 Local Contributions	70,215	0	0	0
	8215 Local Contributions- Cemetary	91,760	0	0	0
	TOTAL GRANTS AND AIDES	161,975	0	0	0
	TOTAL APPROPRIATIONS	1,100,281	453,044	427,359	466,819
	TOTAL GRANTS AND AIDES	161,975	0	0	466,8

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	300,806	344,804	43,998	14.63%
Operating Expenses	126,553	122,015	(4,538)	-3.59%
TOTALS	427,359	466,819	39,460	9.23%

Significant Budget Changes:

The increase in Personal Services is related to including Temporary Labor (1310) plus benefits for the change in the Gas Director position.

Gas Fund

Administration Division

Gas FundDistribution DivisionDistribution DivisionDistribution DivisionAppropriations DetailAppropriations DetailOPERATING EXPENSES 31303130Engineering Service 34104110Vortared Expenses 40103130Engineering Service 34104115Internal Fleet Lease 4499441544154415441644174418441544184415441941004510441844154419410045104417451044184415441941004510441941004510441941004510 <tr< th=""><th>70,175 s 2,897 Buyouts 7,120 59,328 94,662 94,662 161,800 sation 18,680 efits 114,195 SERVICES 1,280,525</th><th>5 43,807 1 4,493 0 12,562 8 60,580 2 100,126 0 162,790 0 19,393 5 17,326</th><th>ADOPTED 2020-21 850,294 50,000 0 0 59,354 96,735 189,979 19,725 4,899</th><th>ADOPTED 2021-22 866,767 60,000 0 0 60,218 89,180 209,606 20,114 5,143</th></tr<>	70,175 s 2,897 Buyouts 7,120 59,328 94,662 94,662 161,800 sation 18,680 efits 114,195 SERVICES 1,280,525	5 43,807 1 4,493 0 12,562 8 60,580 2 100,126 0 162,790 0 19,393 5 17,326	ADOPTED 2020-21 850,294 50,000 0 0 59,354 96,735 189,979 19,725 4,899	ADOPTED 2021-22 866,767 60,000 0 0 60,218 89,180 209,606 20,114 5,143
Distribution Division12xxRegular Salaries & MathematicationDistribution Division12xxRegular Salaries & MathematicationDistribution Division15xxBonuses/Incentives Bonuses/Incentives Mathematication/Terms & 2110Appropriations DetailTOTAL PERSONAL S OPERATING EXPENSES 3130TOTAL PERSONAL S Salaries 26xxOther Payroll Bene 26xxTOTAL PERSONAL S Other Payroll Bene 26xxOPERATING EXPENSES 3130Engineering Service 3410Contract Services 4010Travel 41xxAtixCommunication 4210Postage 4310Utilities 44xxAtisInternal Fleet Leas 4499Allocated Equip. R 4510Insurance 461xAfticRepairs & Mainten 4625Active 4625Repairs & Mainten 4625Active 4620Repairs & Mainten 4620Active 4620Repairs & Mainten 4620Active 4620Active 4620Active 4620Active 4620Active 4620Active 4620	70,175 s 2,897 Buyouts 7,120 59,328 94,662 94,662 161,800 sation 18,680 efits 114,195 SERVICES 1,280,525	5 43,807 1 4,493 0 12,562 8 60,580 2 100,126 0 162,790 0 19,393 5 17,326	50,000 0 59,354 96,735 189,979 19,725	60,000 0 60,218 89,180 209,606 20,114
Division1641Vacation/Terms & 2110Appropriations Detail2110FICA 221xAppropriations DetailTOTAL PERSONAL S 26xxOPERATING EXPENSES 3130Engineering Service 3410Contract Services 4010Travel 41xx41xxCommunication 42104210Postage 43104415Internal Fleet Leas 449944510Insurance 461x461xRepairs & Mainten 4620461xRepairs & Mainten 4625461xRepairs & Mainten 46254710Printing & Binding 4xxx4710Printing & Binding 4xx4xxPromotional Activiti 49204y20Other Current Cha	59,328 94,662 161,800 sation 18,680 efits 114,195 ERVICES 1,280,525	8 60,580 2 100,126 0 162,790 0 19,393 5 17,326	59,354 96,735 189,979 19,725	60,218 89,180 209,606 20,114
AppropriationsDetailOPERATING EXPENSES 3130 Engineering Service 3410 Contract Services 4010 Travel 41xx Communication 4210 Postage 4310 Utilities 44xx Rentals 4415 Internal Fleet Lease 4499 Allocated Equip. Re 4510 Insurance 461x Repairs & Maintena 4620 Repairs & Maintena 4625 Repairs & Maintena 4625 Repairs & Maintena 46xx Repairs & Maintena 4710 Printing & Binding 4xxx Promotional Activiti 4920 Other Current Cha	<u> </u>	- 1 0 1 1 0 0 0		5, 145
DetailOPERATING EXPENSES 31303130Engineering Service 34103410Contract Services 401041xxCommunication 42104210Postage 43104310Utilities 44xx44xxRentals 44154415Internal Fleet Leas 44994510Insurance 461x461xRepairs & Mainten 46204620Repairs & Mainten 46254625Repairs & Mainten 46254710Printing & Binding 4xxx4xxPromotional Activiti 49204920Other Current Cha		5 1,211,902	1,270,986	1,311,028
5180 Minor Furniture & I 5180 Minor Furniture & I 521x Operating Supplies 5215 Uniforms 5230 Fuel Purchases 5280 Chemicals 5410 Publications & Mer 5520 Training 5540 Education TOTAL OPERATING E <u>OTHER USES</u> 9950 Contra- Expense TOTAL OTHER USES TOTAL OTHER USES	1,588 2,176 8,257 638 15,483 (e ental (62,587 ance- Vehicles ance- Buildings ance- Ruipment 4,160 9,522 ies/Advertising rges 0thers 2,068 Equip 43,917 5 72,504 mberships 75 4,699 mberships 75 (235,637)	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	10,118 69,932 0 2,300 3,840 12,000 0 11,400 1,000 48,000 45,000 13,000 36,000 2,500 0 6,500 0 361,373	5,000 20,250 4,000 8,500 700 20,000 1,600 55,064 (13,000) 10,866 82,087 2,000 2,300 2,040 10,000 10,

ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE	Gas Fund
1,270,986	1,311,028	40,042	3.15%	
361,373	381,907	20,534	5.68%	Distribution
(247,266)	(261,277)	(14,011)	5.67%	Division
1,385,093	1,431,658	46,565	3.36%	
	2020-21 1,270,986 361,373 (247,266)	2020-21 2021-22 1,270,986 1,311,028 361,373 381,907 (247,266) (261,277)	2020-21 2021-22 (DECREASE) 1,270,986 1,311,028 40,042 361,373 381,907 20,534 (247,266) (261,277) (14,011)	2020-212021-22(DECREASE)PERCENTAGE1,270,9861,311,02840,0423.15%361,373381,90720,5345.68%(247,266)(261,277)(14,011)5.67%

C	Appropriations Detail	opropriations Detail Account # 042-2088-5x			088-5xx
Gas Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	OPERATING EXPENSES				
	4930 South Sumter	59,490	234,605	93,567	317,056
Other	4950 Uncollectible Accounts	6,984	29,681	17,000	25,000
Other	4970 Regulatory Assessments	12,630	10,965	15,000	13,000
	4980 Taxes	156,445	166,402	176,728	195,775
	4982 Franchise Fees	26,337	49,335	34,014	68,351
	5001 Cost Allocation- City Commission	5,929	9,721	10,478	12,996
	5002 Cost Allocation- City Manager	31,494	43,809	35,556	43,318
	5003 Cost Allocation- City Clerk	11,011	12,820	12,549	16,452
	5004 Cost Allocation- City Attorney	3,778	3,501	4,975	4,600
Appropriations	5005 Cost Allocation- Accounting	42,003	53,394	57,288	71,561
Detail	5006 Cost Allocation- Customer Service	165,164	180,118	183,056	230,113
Detail	5007 Cost Allocation- Purchasing	0	2,879	17,634	8,876
	5008 Cost Allocation- Warehouse	9,441	13,756	16,861	11,996
	5009 Cost Allocation- Human Resources	13,366	18,262	17,990	18,651
	5010 Cost Allocation- IT	113,003	128,574	140,261	159,717
	5011 Cost Allocation- GIS	65,714	73,022	74,628	79,514
	5013 Cost Allocation- Facilities	13,234	12,685	12,047	12,893
	5015 Cost Allocation- Planning & Zoning	50,817	50,187	51,487	56,605
	5910 Depreciation Expense	468,828	597,085	470,000	498,934
	TOTAL OPERATING EXPENSES	1,255,668	1,690,801	1,441,119	1,845,408
	DEBT SERVICE				
	711x Principal-Long Term Debt	0	0	187,950	197,195
	721x Interest-Long Term Debt	183,709	176,965	168,644	159,892
	7311 Fees	1,799	1,886	1,974	1,974
	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	178,688	172,031	351,748	352,241
	OTHER USES				
	9101 Transfer to General Fund	606,204	632,906	622,004	620,898
	9102 Surcharge Transfer	115,917	115,646	148,712	181,973
	9160 Reserve/Future Capital	0	0	89,103	500,000
	9960 Interest-Customer Deposit	7,540	5,164	0	0
	TOTAL OTHER USES	729,661	753,716	859,819	1,302,871
	TOTAL APPROPRIATIONS	2,164,017	2,616,548	2,652,686	3,500,520

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	1,441,119	1,845,408	404,289	28.05%
Debt Service	351,748	352,241	493	0.14%
Other Uses	859,819	1,302,871	443,052	51.53%
TOTALS	2,652,686	3,500,520	847,834	31.96%

Significant Budget Changes:

Operating Expenses increased due to the South Sumter payment (4930). The change in Other Uses is directly related to the increase in the Transfer to General Fund (9101).

Appropriations Summary

Gas Fund

Other

Fiscal Year 2021 - 22 Annual Budget

Gas	Appropriations Detail			Account # 042–2099–532			
			ACTUAL	ACTUAL	ADOPTED	ADOPTED	
Fund			2018-19	2019-20	2020-21	2021-22	
	PERS	ONAL SERVICES					
	1210	Regular Salaries & Wages	96,292	89,833	63,283	68,338	
Capital	1410	Overtime	4,218	33	0	0	
Projects	2110	FICA	7,239	6,368	4,841	5,228	
riojecis	221x	Retirement	4,815	4,492	9,474	3,417	
	23xx	Insurance	18,373	19,901	14,314	15,456	
	2410	Workers' Compensation	2,295	2,090	1,482	1,598	
	26xx	Other Payroll Benefits	312	218	0	0	
	2999	Allocated Labor Expense	22,226	16,784	13,991	15,109	
Appropriations	тс	TAL PERSONAL SERVICES	155,770	139,719	107,385	109,146	
Detail							
		ATING EXPENSES			_		
	31xx	Professional Services	9,767	(669)	0	0	
	3410	Contract Services	151	5,405	0	202,000	
	4499	Allocated Equip Rental	62,764	75,598	12,904	13,000	
	4625	R & M/Non-Buildings (OTB)	865	3,194	0	0	
	5180	Minor Furniture/Equipment	0	2,466	0	0	
	5210	Operating Supplies	340,374	115,348	390,240	500,500	
	5299	Allocated Material Exp	15,718	2,033	18,022	23,113	
	тс	OTAL OPERATING EXPENSES	429,639	203,375	421,166	738,613	
	САРП	TAL OUTLAY					
	6310	Improvements Other than Bldgs	1,898,534	60,788	0	0	
	6410	Machinery & Equipment	715,642	6,245	5,450	13,500	
	0110		110,012	0,210	0,100	10,000	
	тс	TAL CAPITAL OUTLAY	2,614,176	67,033	5,450	13,500	
	OTHE	RUSES					
		WIP Contra	(3,199,585)	(410,128)	0	0	
	тс	TAL OTHER USES	(3,199,585)	(410,128)	0	0	
	ΤΟΤΑ	L APPROPRIATIONS	0	(1)	534,001	861,259	

,propriationo bannia, j	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE	Gas Fund
Personal Services	107.385	109,146	1,761	1.64%	
Operating Expenses	421,166	738,613	317,447	75.37%	Capital
Capital Outlay	5,450	13,500	8,050	147.71%	Projects
TOTALS	534,001	861,259	327,258	61.28%	
=			-		

Gas Fund

Capital Projects

Project

Schedule

Project Schedule

<u>Project</u> <u>WF/Job</u>	<u>Title</u>	Funding Source	<u>Amount</u>
<u>420001</u>	<u>Meters (\$350,614)</u> Regular meters ERT meters	Current Revenue Current Revenue	51,694 298,920
<u>420002</u>	<u>Mains (\$309,108)</u> CR 470 Tunnel Relocate McEleay 6" Extension (\$160,000)	Current Revenue Current Revenue Customer Contribution	149,108 120,000 40,000
420003	<u>Tools & Equipment</u> Pneumatic Mole	Current Revenue	5,500
420004	<u>Vehicles & Equipment</u> Mini Ex Trailer	Current Revenue	8,000
<u>420008</u>	Regulators	Current Revenue	14,647
<u>420009</u>	Farm Tap/ Industrial Equip	Current Revenue	25,136
<u>420010</u>	Services	Current Revenue	148,254
	TOTAL		
	Source of Funds		861,259
		Current Revenue Customer Contribution	821,259 40,000
	TOTAL		
			861,259

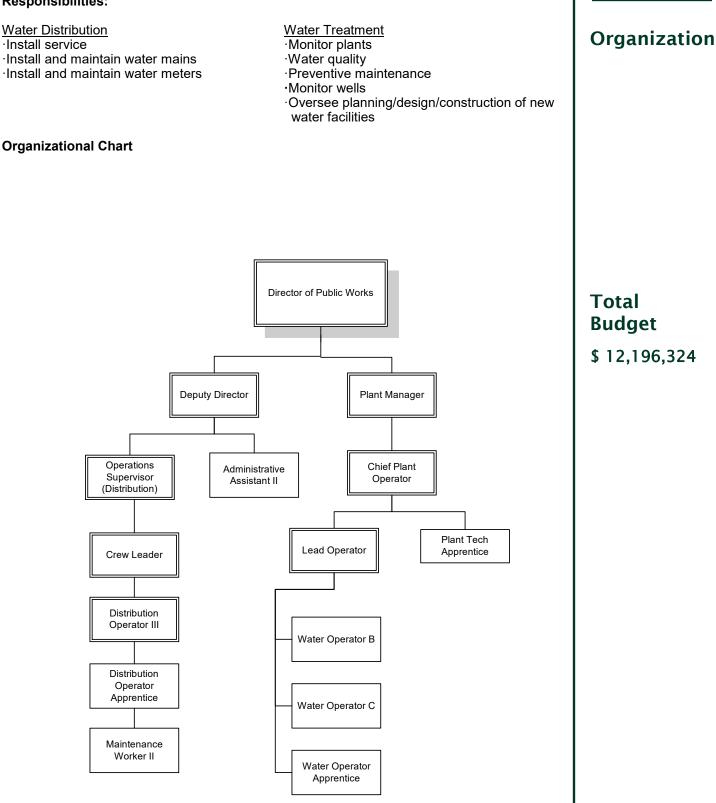
Cliff Kelsey, Director of Public Works

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.

Water

Fund

Responsibilities:



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 2.85 million gallons. The City preforms 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.

The City has two 20 year consumptive use permits from St. Johns River Water Management District; City of Leesburg Public Supply (CUP # 94) and City of Leesburg, Plantation (CUP #2718). For calendar year 2020, the District authorizes the use of 9.13 million gallons per day (mgd) from CUP #94 and 1.41 mgd from CUP #2718. Water is drawn from 19 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. The City meets all Federal and State drinking water standards.

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 began distribution of reuse in fiscal year 2009-10. The City currently produces approximately 2.2 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.

Budget Summary – Operating Statement

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
OPERATING REVENUE				-
Charges for Services	8,723,419	8,934,682	8,870,687	9,166,981
Other Operating Revenue	525,565	604,158	513,984	549,343
_				
TOTAL REVENUE SOURCES	9,248,984	9,538,840	9,384,671	9,716,324
OPERATING APPROPRIATIONS				
Administration	304,071	354,246	471,328	428,551
Treatment	1,564,930	1,151,517	1,438,433	1,481,968
Reuse	472,441	352,606	384,739	392,773
Distribution	1,544,638	1,302,245	1,431,148	1,585,984
Other Operating Expenses	3,109,701	3,494,075	4,088,969	4,373,564
TOTAL APPROPRIATIONS	(6,995,781)	(6,654,689)	(7,814,617)	(8,262,840)
NET INCOME FROM OPERATIONS	2,253,203	2,884,151	1,570,054	1,453,484
Non-Operating Revenue	27,639	34,338	0	0
Non-Operating Appropriations	(12,617)	(7,346)	0	0
	15,022	26,992	0	0
NET INCOME BEFORE TRANSFERS	2,268,225	2,911,143	1,570,054	1,453,484
Transfers to other funds	(1,022,266)	(1,011,461)	(1,076,562)	(1,108,156)
NET INCOME AFTER TRANSFERS	1,245,959	1,899,682	493,492	345,328
Other Sources	361,689	991,810	1,883,522	2,480,000
Capital Projects	0	0	(2,275,000)	(2,030,000)
NET OTHER SOURCES	361,689	991,810	(391,478)	450,000
UNAPPROPRIATED BALANCE	1,607,648	2,891,492	102,014	795,328

Water Fund

Budget Summary-Operating Statement

Water Fund

Revenue Detail

Revenue

Detail

ACTUAL ACTUAL ADOPTED ADOPTED 2018-19 2019-20 2020-21 2021-22 **LICENSES & PERMITS** 32421 Impact Fees - Residential 220,995 386,179 274,694 396,219 32422 Impact Fees - Commercial 9,035 49,594 74,062 50,883 **TOTAL LICENSES & PERMITS** 435,773 348,756 447,102 230.030 INTERGOVERNMENTAL REVENUE 33191 Federal Emergency Mgmt Reimb 24,002 34,338 0 0 33491 State Emergency Mgmt Reimb 0 0 3,637 0 TOTAL INTERGOVERNMENTAL REVENUE 27.639 34.338 0 0 **CHARGES FOR SERVICES** 34331 Residential Sales 5,809,969 6,011,739 5,968,209 6,168,043 34332 Commercial Sales 1,921,710 1.840.088 1,948,108 1.887.930 34336 Municipal Sales 103,687 147,848 129,487 151,692 34338 Private Fire Protection Sales 32,192 33,644 34,497 34,518 3433x Reuse Water 689,861 774,869 641,914 794,731 34905 Penalties 31,539 32,644 61,640 69,952 34918 Misc Service Revenue 104,360 94,955 78,520 97,423 TOTAL CHARGES FOR SERVICES 8,723,419 8,934,682 8,870,687 9,166,981 **MISCELLANEOUS REVENUE** 36110 Interest on Investments 169,019 137,494 155,177 89.671 36130 Gain/Loss Investments 119,219 53,783 0 0 36402 Gain From Sale of Fixed Assets 0 0 0 (35,103) 36501 Sale of Surplus Materials 6.102 3.552 5.051 3.644 8,700 8,926 36925 Misc Jobbing Revenue 1,195 5,000 36990 Misc Non-Operating Revenue 0 (41) 0 0 **TOTAL MISCELLANEOUS** 295,535 168,385 165,228 102,241 **OTHER SOURCES** 38893 Appropriated Ret Earnings 0 0 0 0 38950 Contributions - Cust/Dev 361,689 991,810 130,522 375,000 38962 Appropriated Renewal & Replacement 0 0 1,753,000 2,105,000

 38962
 Appropriated Renewal & Replacement
 0
 0
 1,753,000
 2,105,000

 TOTAL OTHER SOURCES
 361,689
 991,810
 1,883,522
 2,480,000

 TOTAL RESOURCES
 9,638,312
 10,564,988
 11,268,193
 12,196,324

Division Summary of Appropriations

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
3021 ADMINISTRATION Personal Services	172 007	224 200	257 020	263,853
Operating Expenses	173,897 130,174	224,299 129,567	257,839 173,489	263,653 154,698
Other Uses	130,174	380	40,000	10,000
Ouler Uses	0	300	40,000	10,000
TOTAL ADMINISTRATION	304,071	354,246	471,328	428,551
3051 TREATMENT				
Personal Services	710,999	476,404	557,688	590,187
Operating Expenses	853,931	675,113	880,745	891,781
	000,001	070,110	000,740	001,701
TOTAL TREATMENT	1,564,930	1,151,517	1,438,433	1,481,968
3072 REUSE				
Personal Services	165,820	114,283	133,139	144,048
Operating Expenses	306,621	238,323	251,600	248,725
	-,-	-,	,	, -
TOTAL REUSE	472,441	352,606	384,739	392,773
3081 <u>DISTRIBUTION</u> Personal Services	873,067	606,763	777,828	834,906
Operating Expenses	671,571	695,482	653,320	751,078
Operating Expenses	071,571	095,402	000,020	751,070
TOTAL DISTRIBUTION	1,544,638	1,302,245	1,431,148	1,585,984
3088 OTHER				
Operating Expenses	2,387,583	2,805,533	2,475,513	2,762,159
Debt Service	722,118	688,542	1,538,456	1,536,405
Other Uses	1,034,883	1,018,807	1,253,576	1,978,484
		4 540 000	<u> </u>	0.077.040
TOTAL OTHER	4,144,584	4,512,882	5,267,545	6,277,048
3099 CAPITAL PROJECTS				
Personal Services	297	0	0	0
Operating Expenses	19,752	17,822	0	1,175,000
Capital Outlay	6,152,397	555,860	2,275,000	855,000
Other Uses	(6,172,446)	(573,682)	0	0
TOTAL CAPITAL PROJECTS	0	0	2,275,000	2,030,000
GRAND TOTAL				
Personal Services	1,924,080	1,421,749	1,726,494	1,832,994
Operating Expenses	4,369,632	4,561,840	4,434,667	5,983,441
Capital Outlay	6,152,397	555,860	2,275,000	855,000
Debt Service	722,118	688,542	1,538,456	1,536,405
Other Uses	(5,137,563)	445,505	1,293,576	1,988,484
TOTAL APPROPRIATIONS	8,030,664	7,673,496	11,268,193	12,196,324

Water Fund

Division Summary of Appropriations

Water Fund

Goals & Tasks

Goals & Tasks

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

Task:

٠

- Continue to promote water conservation
- Ensure proper water quality ٠ ٠
 - Continue to maintain and improve the system's infrastructure
- Provide excellent customer service ٠
- Extend Reuse systems into various subdivisions ٠
- ۲ Execute Water Conservation rebate program
- Change out failing/aged water meters and data logging equipment for better accuracy and billing ٠ efficiency

Major Accomplishments:

- □ Installed new control panel, Variable Frequency Drive (VFD) and motor for Sleepy Hollow Sports Complex irrigation system
- Installed new control panels at the Lake Pointe Booster Station and Highland Lakes water treatment facility
- Completed Sodium Hypochlorite conversion for the Lake Square Mall and the Airport water treatment facilites
- □ Replaced high service pump #4 at the main water treatment facility
- Completed the 10-year report for St. Johns River Water Management District (SJRWD) for Consumptive Use permit (CUP) #94
- □ Rehabbed Collge Street and Newell Hill altitude valves
- □ Installed 967 new water meters (potable and irrigation)
- □ Completed a water meter audit
- Significantly reduced the average of afterhours call outs from 53 to 12 per month

Performance Measures:

	2019-20	2020-21	2021-22
High consumption letters issued	2,000	2,400	2,600
Water conservation promotions	13	19	8
Main Water Treatment Plant (per capita consumption)	122	120	120
Plantation Water Treatment Plant (per capita consumption)	240	240	230

Personnel Schedule

Classification	2021	Change	2022	Amount
Administration 3021				
Admin. Services Coordinator ¹	0.50	0.00	0.50	29,879
Customer Relations Specialist ²	0.80	0.00	0.80	31,899
Deputy Director of Public Works 3 & 4	0.95	0.00	0.95	86,460
Director of Public Works ⁵	0.25	0.00	0.25	29,177
Project Manager I ⁶	0.25	0.00	0.25	14,108
Total Administration	2.75	0.00	2.75	191,523
Treatment 3051				
Chief Plant Operator	1.00	0.00	1.00	72,051
Lead Plant Operator	1.00	0.00	1.00	52,811
Plant Manager ⁷	0.50	0.00	0.50	47,455
Water Operator Apprentice	3.00	0.00	3.00	88,296
Water Operator C	3.00	0.00	3.00	100,403
Plant Tech C	1.00	0.00	1.00	33,030
Standby				3,650
Total Treatment	9.50	0.00	9.50	397,696
Reuse 3072				
Wastewater Operator B	1.00	0.00	1.00	50,877
Wastewater Operator C	1.00	0.00	1.00	43,763
Standby				1,825
Total Reuse	2.00	0.00	2.00	96,465
Distribution 3081				
Administrative Assistant II	1.00	0.00	1.00	36,338
Crew Leader	1.00	0.00	1.00	51,480
Distribution Tech III	3.00	3.00	6.00	212,242
Distribution Tech II	2.00	(1.00)	1.00	35,714
Distribution Tech I	0.00	1.00	1.00	40,102
Distribution Tech Apprentice	5.00	(3.00)	2.00	56,618
Operations Supervisor	1.00	0.00	1.00	65,978
Utility Inspector ⁸	0.50	0.00	0.50	15,902
Standby				3,650
Total Distribution	13.50	0.00	13.50	518,024
Total	27.75	0.00	27.75	1,203,707

Water Fund

Personnel Schedule

Note: Allocations

Admin. Services Coordinator ¹ 50%-3021, 50%-4021 Customer Relations Specialist² 80%-3021, 20%-5171 Deputy Director of Public Works ³ 45%-3021, 45%-4021, 10%-5197 Deputy Director of Public Works⁴ 50%-3021, 50%- 4020 Director of Public Works⁵ 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

Fiscal Year 2021 - 22 Annual Budget 357

Watar	Appropriations Detail		Account	t # 043-30)21-533
Water Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERSONAL SERVICES				
	1210 Regular Salaries & Wages	100,407	152,603	179,833	191,523
	1310 Temporary Labor	2,593	0	0	0
Administration	1410 Overtime	22	166	500	500
	1530 Bonuses	312	0	0	0
Division	1641 Vacation/Terms & Buyout	0	15,079	0	0 0
	2110 FICA	7,738	12,445	12,670	13,983
	221x Retirement	11,393	8,437	9,326	9,576
	23xx Insurance	34,695	45,530	51,442	46,937
	2410 Workers' Compensation	654	853	2,064	898
	26xx Employee Benefits	16,120	(10,814)	2,004	436
Appropriations	2999 Allocated Labor Expense	(37)	0	0	0
Detail	TOTAL PERSONAL SERVICES	173,897	224,299	257,839	263,853
	OPERATING EXPENSES				
	31xx Professional Services	36,845	18,029	35,000	30,000
	3410 Contract Services	2,277	25	5,000	0
	4010 Travel	_,	0	250	250
	41xx Communication	68	106	250	250
	4210 Postage	73	35	1,000	500
	4310 Utilities	5,901	5,521	6,000	6,000
	4415 Internal Fleet Lease	1,020			
			2,409	2,087	2,107
	4510 Insurance	74,567	84,091	90,492	97,283
	461x Repairs & Maintenance- Vehicles	1,271	3,874	1,275	793
	4620 Repairs & Maintenance- Buildings	0	0	5,000	5,000
	463x Repairs & Maintenance- Equipment	2,000	2,232	1,460	1,300
	4710 Printing & Binding	0	0	2,000	500
	4810 Promotional Activities	938	6,885	10,000	2,500
	4911 Advertising-Other Ads	0	0	1,600	0
	4934 ZW Warehouse Over/Short	(5)	0	0	0
	5180 Minor Furniture & Equip	191	0	5,000	0
	521x Operating Supplies	595	1,438	1,075	1,515
	5230 Fuel Purchases	457	981	500	1,200
	5410 Publications & Memberships	3,976	3,941	4,000	4,000
	5520 Training	0	0	1,500	1,500
	TOTAL OPERATING EXPENSES	130,174	129,567	173,489	154,698
	OTHER USES 9501 Water Conservation Rebate	0	380	40,000	10,000
	TOTAL OTHER USES	0	380	40,000	10,000
	TOTAL APPROPRIATIONS	304,071	354,246	471,328	428,551
	TOTAL OTHER USES	0	380	40,000	

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	257,839	263,853	6,014	2.33%
Operating Expenses	173,489	154,698	(18,791)	-10.83%
Other Uses	40,000	10,000	(30,000)	-75.00%
TOTALS	471,328	428,551	(12,777)	-2.71%

Significant Budget Changes:

The change in Operating Expenses is due a reduction in Engineering Services (3130), Contract Services (3410), Promotional Activities (4810) and Minor Furniture/Equipment (5180). Other Uses decreased due to a reduction in the Water Conservation Rebate (9501) budget.

Water Fund

Administration Division

Water Fund ACTUAL 2018-19 ACTUAL 2019-20 ADOPTED 2020-21 Treatment Division 12xx Regular Salaries & Wages 367,503 378,625 388,897 1410 Overtime 13,851 13,084 15,000 1530 Bonuses/Incentives 1,383 1,383 0 2110 FICA 28,493 29,208 28,236 221x Referement 36,840 37,432 35,772 23xx Insurance 99,520 79,775 69,512 2410 Workers' Compensation 17,825 20,042 19,518 26xx Other Payroll Benefits 138,654 (88,586) 753 Appropriations TOTAL PERSONAL SERVICES 710,999 476,404 557,688 Detail OPERATING EXPENSES 31xx Professional Services 34,225 16,006 61,000 3110 Contract Services 62,337 3,871 4,000 4210 Postage 3,177 2,043 4,000 4210 Postage	51-533
Treatment Division 12xx Regular Salaries & Wages 367,503 378,625 388,897 1410 Overtime 13,851 13,084 15,000 1530 Bonuses/Incentives 1,383 1,383 0 1641 Vacation/Terms & Buyout 6,930 5,381 0 2110 FICA 28,493 29,268 28,236 221x Retirement 36,840 37,422 35,772 23xx Insurance 99,520 79,775 69,512 2410 Workers' Compensation 17,825 20,042 19,518 26xx Other Payroll Benefits 138,654 (88,586) 753 Detail OPERATING EXPENSES 710,999 476,404 557,688 31xx Professional Services 62,387 47,698 98,900 4010 Travel 2,602 178 5,000 41xx Communication 3,57 3,871 4,000 4210 Postage 3,177 2,443 4,000 <th>ADOPTED 2021-22</th>	ADOPTED 2021-22
Treatment Division 1410 Overtime 13,851 13,084 15,000 1530 Bonuses/Incentives 1,383 1,383 0 1641 Vacation/Terms & Buyout 6,930 5,381 0 2110 FICA 28,493 29,268 28,236 221x Refirement 36,840 37,432 35,772 23xx Insurance 99,520 79,775 69,512 2410 Workers' Compensation 17,825 20,042 19,518 26xx Other Payroll Benefits 138,654 (88,586) 753 Detail OPERATING EXPENSES 710,999 476,404 557,688 0/10 Travel 2,602 178 5,000 411x Communication 3,357 3,871 4,000 4210 Postage 3,177 2,443 4,000 4510 Insurance 49,193 383,369 460,000 4415 Internal Fleet Lease 11,081 16,955 13,198	
Treatment Division 1410 Overtime 13,851 13,084 15,000 1530 Bonuses/Incentives 1,383 1,383 0 1641 Vacation/Terms & Buyout 6,930 5,381 0 2110 FICA 28,493 29,268 28,236 221x Refirement 36,840 37,432 35,772 23xx Insurance 99,520 79,775 69,512 2410 Workers' Compensation 17,825 20,042 19,518 26xx Other Payroll Benefits 138,654 (88,586) 753 Detail OPERATING EXPENSES 710,999 476,404 557,688 0/10 Travel 2,602 178 5,000 411x Communication 3,357 3,871 4,000 4210 Postage 3,177 2,443 4,000 4510 Insurance 49,193 383,369 460,000 4415 Internal Fleet Lease 11,081 16,955 13,198	397,696
Treatment Division 1530 Bonuses/Incentives 1,383 1,383 0 1641 Vacation/Terms & Buyout 6,930 5,381 0 2110 FICA 28,493 29,268 28,236 221x Retirement 36,840 37,432 35,772 23xx Insurance 99,520 79,775 69,512 2410 Workers' Compensation 17,825 20,042 19,518 26xx Other Payroll Benefits 138,654 (88,586) 753 Detail OPERATING EXPENSES 710,999 476,404 557,688 31xx Professional Services 34,225 16,006 61,000 3410 Contract Services 62,387 47,698 98,900 4010 Travel 2,602 178 5,000 41x Communication 3,357 3,871 4,000 4210 Postage 3,177 2,043 4,000 4310 Utilites 409,193 383,369 460,000 <	15,000
Division 1641 Vacation/Terms & Buyout 6,930 5,381 0 2110 FICA 28,493 29,268 28,236 221x Retirement 36,840 37,432 35,772 23xx Insurance 99,520 79,775 69,512 2410 Workers' Compensation 17,825 20,042 19,518 26xx Other Payroll Benefits 138,654 (88,586) 753 OPERATING EXPENSES 31xx Professional Services 34,225 16,006 61,000 3410 Contract Services 62,387 47,698 98,900 4010 Travel 2,602 178 5,000 411x Communication 3,357 3,871 4,000 4210 Postage 3,177 2,043 4,000 4310 Utilities 409,193 383,369 460,000 4415 Internal Fleet Lease 11,081 16,955 13,198 4510 Insurance 4,846 <th>0</th>	0
Appropriations 2110 FICA 28,493 29,268 28,236 221x Retirement 36,840 37,432 35,772 23xx Insurance 99,520 79,775 69,512 2410 Workers' Compensation 17,825 20,042 19,518 26xx Other Payroll Benefits 138,654 (88,586) 753 OPERATING EXPENSES 31xx Professional Services 34,225 16,006 61,000 3410 Contract Services 62,387 47,698 98,900 4010 Travel 2,602 178 5,000 41xx Communication 3,357 3,871 4,000 4210 Postage 3,177 2,043 4,000 4310 Utilities 409,193 383,369 460,000 4415 Internal Fleet Lease 11,081 16,955 13,198 4510 Insurance Vehicles 96,374 87,672 92,588 4620 Repairs & Mai	0
221x Retirement 36,840 37,432 35,772 23xx Insurance 99,520 79,775 69,512 2410 Workers' Compensation 17,825 20,042 19,518 26xx Other Payroll Benefits 138,654 (88,586) 753 Detail OPERATING EXPENSES 31xx Professional Services 34,225 16,006 61,000 3410 Contract Services 62,387 47,698 98,900 4010 Travel 2,602 178 5,000 41xx Communication 3,357 3,871 4,000 4210 Vostage 3,177 2,043 4,000 4210 Dostage 3,177 2,043 4,000 4210 Dostage 3,357 3,871 4,000 4210 Dostage 3,177 2,043 4,000 4415 Internal Fleet Lease 11,081 16,955 13,198 4510 Insurance Ve	28,749
23xx Insurance 99,520 79,775 69,512 2410 Workers' Compensation 17,825 20,042 19,518 26xx Other Payroll Benefits 138,654 (88,586) 753 Detail OPERATING EXPENSES 31xx Professional Services 34,225 16,006 61,000 3410 Contract Services 62,387 47,698 99,900 4010 Travel 2,602 178 5,000 411x Communication 3,357 3,871 4,000 4210 Postage 3,177 2,043 4,000 4210 Postage 3,177 2,043 4,000 4210 Postage 3,177 2,043 4,000 4415 Internal Fleet Lease 11,081 16,955 13,198 4510 Insurance 4,846 5,126 5,809 4628 Repairs & Maintenance- Vehicles 96,374 87,672 92,588 4620 Repair	40,936
Appropriations 2410 Workers' Compensation 26xx Other Payroll Benefits 17,825 138,654 20,042 (88,586) 19,518 753 Appropriations TOTAL PERSONAL SERVICES 710,999 476,404 557,688 Detail OPERATING EXPENSES 31xx Professional Services 34,225 16,006 61,000 3410 Contract Services 62,387 47,698 98,900 4010 Travel 2,602 178 5,000 41xx Communication 3,357 3,871 4,000 4210 Postage 3,177 2,043 4,000 4310 Utilities 409,193 383,369 460,000 4415 Internal Fleet Lease 11,081 16,955 13,198 4510 Insurance Vehicles 96,374 87,672 92,588 4620 Repairs & Maintenance- Vehicles 96,374 87,672 92,588 4620 Repairs & Maintenance- Non-Build 2,784 8,056 3,000 4625 Repairs & Maintenance- Ruipment 120,369 2,429 3,250 4710 Printing & Binding 0 0 200 200 200	87,048
Appropriations Detail 26xx Other Payroll Benefits 138,654 (88,586) 753 Operations Detail TOTAL PERSONAL SERVICES 710,999 476,404 557,688 OPERATING EXPENSES 31xx Professional Services 34,225 16,006 61,000 3410 Contract Services 62,387 47,698 98,900 4010 Travel 2,602 178 5,000 41xx Communication 3,357 3,871 4,000 4210 Postage 3,177 2,043 4,000 4310 Utilities 409,193 383,369 460,000 4415 Internal Fleet Lease 11,081 16,955 13,198 4510 Insurance 4,846 5,126 5,809 461x Repairs & Maintenance- Vehicles 96,374 87,672 92,588 4620 Repairs & Maintenance- Buildings 2,113 3,385 19,000 465x Repairs & Maintenance- Equipment 120,369 2,429 3,250 4710	19,971
Appropriations Detail TOTAL PERSONAL SERVICES 710,999 476,404 557,688 OPERATING EXPENSES 31xx Professional Services 34,225 16,006 61,000 3410 Contract Services 62,387 47,698 98,900 4010 Travel 2,602 178 5,000 41xx Communication 3,357 3,871 4,000 4210 Postage 3,177 2,043 4,000 4310 Utilities 409,193 383,369 460,000 4415 Internal Fleet Lease 11,081 16,655 13,198 4510 Insurance 4,846 5,126 5,809 461x Repairs & Maintenance- Vehicles 96,374 87,672 92,588 4620 Repairs & Maintenance- Non-Build 2,784 8,056 3,000 4625 Repairs & Maintenance- Equipment 120,369 2,429 3,250 4710 Printing & Binding 0 0 500 48x Promotional Activites 12,006	787
Detail OPERATING EXPENSES 31xx Professional Services 34,225 16,006 61,000 3410 Contract Services 62,387 47,698 98,900 4010 Travel 2,602 178 5,000 41xx Communication 3,357 3,871 4,000 4210 Postage 3,177 2,043 4,000 4210 Postage 3,177 2,043 4,000 4310 Utilities 409,193 383,369 460,000 4415 Internal Fleet Lease 11,081 16,955 13,198 4510 Insurance 4,846 5,126 5,809 461x Repairs & Maintenance- Vehicles 96,374 87,672 92,588 4620 Repairs & Maintenance- Buildings 2,113 3,385 19,000 4625 Repairs & Maintenance- Equipment 120,369 2,429 3,250 4710 Printing & Binding 0 0 0 0 4920 Other Curr	101
OPERATING EXPENSES 31xx Professional Services 34,225 16,006 61,000 3410 Contract Services 62,387 47,698 98,900 4010 Travel 2,602 178 5,000 41xx Communication 3,357 3,871 4,000 4210 Postage 3,177 2,043 4,000 4310 Utilities 409,193 383,369 460,000 4415 Internal Fleet Lease 11,081 16,955 13,198 4510 Insurance 4,846 5,126 5,809 461x Repairs & Maintenance- Vehicles 96,374 87,672 92,588 4620 Repairs & Maintenance- Buildings 2,113 3,385 19,000 4625 Repairs & Maintenance- Non-Build 2,784 8,056 3,000 46xx Repairs & Maintenance- Equipment 120,369 2,429 3,250 4710 Printing & Binding 0 0 200 48xx Promotional Ac	590,187
31xx Professional Services 34,225 16,006 61,000 3410 Contract Services 62,387 47,698 98,900 4010 Travel 2,602 178 5,000 41xx Communication 3,357 3,871 4,000 4210 Postage 3,177 2,043 4,000 4310 Utilities 409,193 383,369 460,000 4415 Internal Fleet Lease 11,081 16,955 13,198 4510 Insurance 4,846 5,126 5,809 461x Repairs & Maintenance- Vehicles 96,374 87,672 92,588 4620 Repairs & Maintenance- Buildings 2,113 3,385 19,000 4625 Repairs & Maintenance- Equipment 120,369 2,429 3,250 4710 Printing & Binding 0 0 0 0 48xx Promotional Activites 12,006 0 0 2,000 48xx Promotional Activites 50	
3410 Contract Services 62,387 47,698 98,900 4010 Travel 2,602 178 5,000 41xx Communication 3,357 3,871 4,000 4210 Postage 3,177 2,043 4,000 4310 Utilities 409,193 383,369 460,000 4415 Internal Fleet Lease 11,081 16,955 13,198 4510 Insurance 4,846 5,126 5,809 461x Repairs & Maintenance- Vehicles 96,374 87,672 92,588 4620 Repairs & Maintenance- Buildings 2,113 3,385 19,000 4625 Repairs & Maintenance- Non-Build 2,784 8,056 3,000 4626 Repairs & Maintenance- Equipment 120,369 2,429 3,250 4710 Printing & Binding 0 0 0 0 48xx Promotional Activites 12,006 0 0 0 48xx Promotional Activites 50 50 2,000 518x Minor Furniture & Equip 1,398 800	05 000
4010Travel2,6021785,00041xxCommunication3,3573,8714,0004210Postage3,1772,0434,0004310Utilities409,193383,369460,0004415Internal Fleet Lease11,08116,95513,1984510Insurance4,8465,1265,809461xRepairs & Maintenance- Vehicles96,37487,67292,5884620Repairs & Maintenance- Buildings2,1133,38519,0004625Repairs & Maintenance- Non-Build2,7848,0563,00046xxRepairs & Maintenance- Equipment120,3692,4293,2504710Printing & Binding0050048xxPromotional Activites12,006004920Other Current Charges50502,000518xMinor Furniture & Equip01,3988005210Operating Supplies9,30316,73412,0005215Uniforms1,4812,8426,5005230Fuel Purchases12,78412,42413,000	85,000
41xx Communication 3,357 3,871 4,000 4210 Postage 3,177 2,043 4,000 4310 Utilities 409,193 383,369 460,000 4415 Internal Fleet Lease 11,081 16,955 13,198 4510 Insurance 4,846 5,126 5,809 461x Repairs & Maintenance- Vehicles 96,374 87,672 92,588 4620 Repairs & Maintenance- Buildings 2,113 3,385 19,000 4625 Repairs & Maintenance- Non-Build 2,784 8,056 3,000 46xx Repairs & Maintenance- Equipment 120,369 2,429 3,250 4710 Printing & Binding 0 0 500 48xx Promotional Activites 12,006 0 0 4920 Other Current Charges 50 50 2,000 518x Minor Furniture & Equip 0 1,398 800 5210 Operating Supplies 9,303 16,734 12,000 5215 Uniforms 1,481 2,842 6,5	86,500
4210Postage3,1772,0434,0004310Utilities409,193383,369460,0004415Internal Fleet Lease11,08116,95513,1984510Insurance4,8465,1265,809461xRepairs & Maintenance- Vehicles96,37487,67292,5884620Repairs & Maintenance- Buildings2,1133,38519,0004625Repairs & Maintenance- Non-Build2,7848,0563,00046xxRepairs & Maintenance- Equipment120,3692,4293,2504710Printing & Binding0050048xxPromotional Activites12,006004920Other Current Charges50502,000518xMinor Furniture & Equip01,3988005210Operating Supplies9,30316,73412,0005215Uniforms1,4812,8426,5005230Fuel Purchases12,78412,42413,000	500
4310Utilities409,193383,369460,0004415Internal Fleet Lease11,08116,95513,1984510Insurance4,8465,1265,809461xRepairs & Maintenance- Vehicles96,37487,67292,5884620Repairs & Maintenance- Buildings2,1133,38519,0004625Repairs & Maintenance- Non-Build2,7848,0563,00046xxRepairs & Maintenance- Equipment120,3692,4293,2504710Printing & Binding0050048xxPromotional Activites12,006004920Other Current Charges50502,000518xMinor Furniture & Equip01,3988005210Operating Supplies9,30316,73412,0005215Uniforms1,4812,8426,5005230Fuel Purchases12,78412,42413,000	4,500
4415Internal Fleet Lease11,08116,95513,1984510Insurance4,8465,1265,809461xRepairs & Maintenance- Vehicles96,37487,67292,5884620Repairs & Maintenance- Buildings2,1133,38519,0004625Repairs & Maintenance- Non-Build2,7848,0563,00046xxRepairs & Maintenance- Equipment120,3692,4293,2504710Printing & Binding0050048xxPromotional Activites12,006004920Other Current Charges50502,000518xMinor Furniture & Equip01,3988005210Operating Supplies9,30316,73412,0005215Uniforms1,4812,8426,5005230Fuel Purchases12,78412,42413,000	2,500
4510Insurance4,8465,1265,809461xRepairs & Maintenance- Vehicles96,37487,67292,5884620Repairs & Maintenance- Buildings2,1133,38519,0004625Repairs & Maintenance- Non-Build2,7848,0563,00046xxRepairs & Maintenance- Equipment120,3692,4293,2504710Printing & Binding0050048xxPromotional Activites12,006004911Advertising002004920Other Current Charges50502,000518xMinor Furniture & Equip01,3988005210Operating Supplies9,30316,73412,0005215Uniforms1,4812,8426,5005230Fuel Purchases12,78412,42413,000	450,000
461x Repairs & Maintenance- Vehicles 96,374 87,672 92,588 4620 Repairs & Maintenance- Buildings 2,113 3,385 19,000 4625 Repairs & Maintenance- Non-Build 2,784 8,056 3,000 46xx Repairs & Maintenance- Non-Build 2,784 8,056 3,000 46xx Repairs & Maintenance- Equipment 120,369 2,429 3,250 4710 Printing & Binding 0 0 500 48xx Promotional Activites 12,006 0 0 4911 Advertising 0 0 200 4920 Other Current Charges 50 50 2,000 518x Minor Furniture & Equip 0 1,398 800 5210 Operating Supplies 9,303 16,734 12,000 5215 Uniforms 1,481 2,842 6,500 5230 Fuel Purchases 12,784 12,424 13,000	13,330
4620 Repairs & Maintenance- Buildings 2,113 3,385 19,000 4625 Repairs & Maintenance- Non-Build 2,784 8,056 3,000 46xx Repairs & Maintenance- Equipment 120,369 2,429 3,250 4710 Printing & Binding 0 0 500 48xx Promotional Activites 12,006 0 0 4911 Advertising 0 0 200 4920 Other Current Charges 50 50 2,000 518x Minor Furniture & Equip 0 1,398 800 5210 Operating Supplies 9,303 16,734 12,000 5215 Uniforms 1,481 2,842 6,500 5230 Fuel Purchases 12,784 12,424 13,000	5,722
4625 Repairs & Maintenance- Non-Build 2,784 8,056 3,000 46xx Repairs & Maintenance- Equipment 120,369 2,429 3,250 4710 Printing & Binding 0 0 500 48xx Promotional Activites 12,006 0 0 4911 Advertising 0 0 200 4920 Other Current Charges 50 50 2,000 518x Minor Furniture & Equip 0 1,398 800 5210 Operating Supplies 9,303 16,734 12,000 5215 Uniforms 1,481 2,842 6,500 5230 Fuel Purchases 12,784 12,424 13,000	86,369
4625 Repairs & Maintenance- Non-Build 2,784 8,056 3,000 46xx Repairs & Maintenance- Equipment 120,369 2,429 3,250 4710 Printing & Binding 0 0 500 48xx Promotional Activites 12,006 0 0 4911 Advertising 0 0 200 4920 Other Current Charges 50 50 2,000 518x Minor Furniture & Equip 0 1,398 800 5210 Operating Supplies 9,303 16,734 12,000 5215 Uniforms 1,481 2,842 6,500 5230 Fuel Purchases 12,784 12,424 13,000	21,500
46xxRepairs & Maintenance- Equipment120,3692,4293,2504710Printing & Binding0050048xxPromotional Activites12,006004911Advertising002004920Other Current Charges50502,000518xMinor Furniture & Equip01,3988005210Operating Supplies9,30316,73412,0005215Uniforms1,4812,8426,5005230Fuel Purchases12,78412,42413,000	5,000
4710 Printing & Binding 0 0 500 48xx Promotional Activites 12,006 0 0 4911 Advertising 0 0 200 4920 Other Current Charges 50 50 2,000 518x Minor Furniture & Equip 0 1,398 800 5210 Operating Supplies 9,303 16,734 12,000 5215 Uniforms 1,481 2,842 6,500 5230 Fuel Purchases 12,784 12,424 13,000	3,150
48xx Promotional Activites 12,006 0 0 4911 Advertising 0 0 200 4920 Other Current Charges 50 50 2,000 518x Minor Furniture & Equip 0 1,398 800 5210 Operating Supplies 9,303 16,734 12,000 5215 Uniforms 1,481 2,842 6,500 5230 Fuel Purchases 12,784 12,424 13,000	500
4911Advertising002004920Other Current Charges50502,000518xMinor Furniture & Equip01,3988005210Operating Supplies9,30316,73412,0005215Uniforms1,4812,8426,5005230Fuel Purchases12,78412,42413,000	0
4920Other Current Charges50502,000518xMinor Furniture & Equip01,3988005210Operating Supplies9,30316,73412,0005215Uniforms1,4812,8426,5005230Fuel Purchases12,78412,42413,000	200
518xMinor Furniture & Equip01,3988005210Operating Supplies9,30316,73412,0005215Uniforms1,4812,8426,5005230Fuel Purchases12,78412,42413,000	3,000
5210Operating Supplies9,30316,73412,0005215Uniforms1,4812,8426,5005230Fuel Purchases12,78412,42413,000	8,200
5215Uniforms1,4812,8426,5005230Fuel Purchases12,78412,42413,000	14,000
5230 Fuel Purchases 12,784 12,424 13,000	7,610
	15,000
	3,000
5280 Chemicals 59,989 59,614 67,000	69,000
	2,200
5410Publications & Memberships1,1032,0401,0005520Training3,6311,6655,000	2,200 5,000
TOTAL OPERATING EXPENSES 853,931 675,113 880,745	891,781
TOTAL APPROPRIATIONS 1,564,930 1,151,517 1,438,433	1,481,968

ADOPTED ADOPTED INCREASE/ 2020-21 2021-22 (DECREASE) PERCENTAGE	Fund
Personal Services 557,688 590,187 32,499 5.83%	
Operating Expenses 880,745 891,781 11,036 1.25%	Treatme Division
TOTALS 1,438,433 1,481,968 43,535 3.03%	

Treatment Division

Appropriations Summary

Fiscal Year 2021 - 22 Annual Budget 361

Buyout Buyout 10 10 10 10 10 10 10 10 10 10		CTUAL 019-20 75,422 9,079 1,477 7,474 6,799 9,642 16,631 4,179 (16,420) 114,283	ADOPTED 2020-21 89,310 5,000 0 0 6,263 9,460 19,075 3,911 120 133,139	ADOPTED 2021-22 96,465 5,000 0 0 6,753 8,212 22,970 4,528 120
Buyout 10 10 11 11 11 11 11 11 11 11 11 11 11	1,261 1,061 1,900 7,187 0,091 6,843 4,322 7,970	9,079 1,477 7,474 6,799 9,642 16,631 4,179 (16,420)	5,000 0 6,263 9,460 19,075 3,911 120	5,000 0 6,753 8,212 22,970 4,528 120
Buyout 10 10 11 11 11 11 11 11 11 11 11 11 11	1,261 1,061 1,900 7,187 0,091 6,843 4,322 7,970	9,079 1,477 7,474 6,799 9,642 16,631 4,179 (16,420)	5,000 0 6,263 9,460 19,075 3,911 120	5,000 0 6,753 8,212 22,970 4,528 120
& Buyout 10 10 Isation efits 2	1,061 1,900 7,187 0,091 6,843 4,322 7,970	1,477 7,474 6,799 9,642 16,631 4,179 (16,420)	0 6,263 9,460 19,075 3,911 120	0 0 6,753 8,212 22,970 4,528 120
& Buyout 10 Isation efits 20	1,900 7,187 0,091 6,843 4,322 7,970	7,474 6,799 9,642 16,631 4,179 (16,420)	0 6,263 9,460 19,075 3,911 120	0 6,753 8,212 22,970 4,528 120
sation 2	7,187 0,091 6,843 4,322 7,970	6,799 9,642 16,631 4,179 (16,420)	6,263 9,460 19,075 3,911 120	6,753 8,212 22,970 4,528 120
10 10 10 10 10 10 10 10 10 10 10 10 10 1	0,091 6,843 4,322 7,970	9,642 16,631 4,179 (16,420)	9,460 19,075 3,911 120	8,212 22,970 4,528 120
10 10 10 10 10 10 10 10 10 10 10 10 10 1	0,091 6,843 4,322 7,970	9,642 16,631 4,179 (16,420)	9,460 19,075 3,911 120	8,212 22,970 4,528 120
sation 2 efits 2	6,843 4,322 7,970	16,631 4,179 (16,420)	19,075 3,911 120	22,970 4,528 120
efits 2	4,322 7,970	4,179 (16,420)	3,911 120	4,528 120
efits 2	27,970	(16,420)	120	120
SERVICES 16	5,820	114,283	133,139	144,048
	-,	,)
<u>s</u>				
ces	0	21,550	0	0
	8,929	8,072	12,400	12,400
	0	0	800	800
	215	167	0	0
15	57,951	81,465	120,000	100,000
	9,709	7,363	6,000	7,700
	1,279	134	500	500
	27,174	0	300	300
arges	75	25	0	0
quipment	346	328	800	1,500
	8,155	93,193	86,000	96,000
5 00	190	450	1,300	1,525
	0	430 543	1,300	1,000
11				26,500
			-	0 500
12 mberships	0	00	000	000
		238.323	251,600	248,725
mberships	6,621	,		392,773
		0	mberships 75 0 0 33	mberships 75 0 0 0 33 500

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	133,139	144,048	10,909	8.19%
Operating Expenses	251,600	248,725	(2,875)	-1.14%
TOTALS	384,739	392,773	8,034	2.09%

Water Fund

Reuse Division

Water	Appropriations Detail		Account	# 043-30)81–533
Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
PE	ERSONAL SERVICES				
12	xx Regular Salaries & Wages	409,539	445,745	486,377	518,024
Distribution ¹⁴	10 Overtime	35,406	53,837	45,000	45,000
	xx Bonuses/Incentives	42	1,373	0	0
	41 Vacation/ Terms & Buyout	1,366	136	0	0
	10 FICA	31,681	35,234	33,769	36,069
	1x Retirement	44,434	39,140	39,682	60,472
	xx Insurance	149,681	120,188	149,115	149,564
	10 Workers' Compensation	20,385	22,714	23,144	25,181
	xx Employee Benefits	180,533	(111,604)	741	596
Appropriations ²⁰		100,000	(111,004)	741	000
Detail	TOTAL PERSONAL SERVICES	873,067	606,763	777,828	834,906
<u>O</u>	PERATING EXPENSES				
31	10 Professional Services	3,000	0	0	0
31	30 Engineering Services	0	2,930	10,000	3,000
34	10 Contract Services	98,217	76,979	99,500	99,500
34	99 Inter Dept Contract Oblig	54,234	55,085	56,738	58,944
40	10 Travel	856	3,504	4,950	4,950
41	10 Communication	3,068	2,493	3,010	3,500
	10 Postage	22	0	250	50
	10 Utilities	10,852	8,324	12,000	10,000
	10 Rentals	0	106	0	0
	15 Internal Fleet Lease	28,571	37,336	26,546	28,507
	10 Insurance	6,119	6,930	6,227	6,408
	1x Repairs & Maintenance- Vehicles	42,518	35,438	44,014	53,466
	2x Repairs & Maintenance- Buildings	87	00,100	500	00,100
	25 Repairs & Maintenance- Non-Build	37,732	50,754	35,500	47,500
	x Repairs & Maintenance- Equipment	2,250	2,630	2,630	2,270
	10 Printing & Binding	173	2,000	2,050	2,270
	xx Other Current Charges	404	1,256	3,750	4,750
	80 Minor Furniture & Equip	11,065	13,618	10,500	4,730 15,000
	1x Operating Supplies	104,287	137,097	10,000	
		214,223		,	140,000
	1x Meters	,	216,118	180,000	220,000
	15 Uniforms	3,716	4,086	5,850	9,135
	2x Hydrants	22,682	19,187	17,500	5,000
	30 Fuel Purchases	23,887	20,343	25,000	25,000
	10 Publications & Memberships	455	598	555	598
55	20 Training	3,153	670	8,050	13,250
	TOTAL OPERATING EXPENSES	671,571	695,482	653,320	751,078
т	OTAL APPROPRIATIONS	1,544,638	1,302,245	1,431,148	1,585,984

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	777,828	834,906	57,078	7.34%
Operating Expenses	653,320	751,078	97,758	14.96%
TOTALS	1,431,148	1,585,984	154,836	10.82%

Significant Budget Changes:

The increase in Operating Expenses is related to increases in Operating Supplies (5210) and New Meters (5212).

Water Fund

Distribution Division

Water	Appropriations Detail		Accour	nt # 043-3	088–5xx
Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	OPERATING EXPENSES				
	4950 Uncollectible Accounts	26,407	57,223	25,000	36,000
Other	5001 Cost Allocation- City Commission	11,385	19,172	19,097	19,476
	5002 Cost Allocation- City Manager	61,742	85,259	64,801	64,913
	5003 Cost Allocation- City Clerk	21,641	25,298	22,870	24,65
	5004 Cost Allocation- City Attorney	4,722	3,501	5,970	5,52
	5005 Cost Allocation- Accounting	79,934	102,823	104,408	107,23
	5006 Cost Allocation- Customer Service	318,655	353,753	333,624	344,83
	5007 Cost Allocation- Purchasing	5,631	14,394	8,817	11,83
Appropriations	5008 Cost Allocation- Warehouse	24,494	20,067	22,664	9,78
Appropriations	5009 Cost Allocation- Human Resources	16,707	18,262	21,587	22,38
Detail	5010 Cost Allocation- IT	234,901	258,640	245,456	248,44
	5011 Cost Allocation- GIS	98,571	109,533	111,942	119,27
	5013 Cost Allocation- Facilities	13,234	12,685	12,047	12,89
	5015 Cost Allocation- Planning & Zoning	76,225	75,281	77,230	84,90
	5910 Depreciation Expense	1,393,334	1,649,642	1,400,000	1,650,00
	TOTAL OPERATING EXPENSES	2,387,583	2,805,533	2,475,513	2,762,15
	DEBT SERVICE				
	7110 Principal-Long Term Debt	0	0	886,879	923,65
	721x Interest-Long Term Debt	776,154	742,868	705,650	666,81
	7311 Fees	2,822	2,532	2,785	2,78
	7320 Amortize Debt Discount/Premium	(81,619)	(81,619)	(81,619)	(81,61
	7330 Amortize Debt Issue Cost	24,761	24,761	24,761	24,76
	TOTAL DEBT SERVICE	722,118	688,542	1,538,456	1,536,40
	OTHER USES				
	9101 Transfer to General Fund	674,296	644,618	718,582	739,23
	9102 Surcharge Transfer	344,430	359,963	357,980	368,92
	9115 Transfer to Building Fund	3,540	6,880	0	
	9150 R&R Reserve	0	0	75,000	75,00
	9160 Reserve/Future Capital	0	0	102,014	795,32
	9960 Interest-Customer Deposit	12,617	7,346	0	
	TOTAL OTHER USES	1,034,883	1,018,807	1,253,576	1,978,48
	TOTAL APPROPRIATIONS	4,144,584	4,512,882	5,267,545	6,277,04

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	2,475,513	2,762,159	286,646	11.58%
Debt Service	1,538,456	1,536,405	(2,051)	-0.13%
Other Uses	1,253,576	1,978,484	724,908	57.83%
TOTALS	5,267,545	6,277,048	1,009,503	19.16%

Significant Budget Changes:

The change in Operating Expenses is related to Depreciation Expense (5910). Other Uses increased due to an increase in the Reserve/Future Capital (9160).

Appropriations Summary

Water Fund

Other

Water	Appropriations Detail	Account # 043-3099-533			
Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERSONAL SERVICES				
	1210 Regular Salaries & Wages	202	0	0	0
Canital	2110 FICA	15	0	0	0
Capital	221x Retirement	10	0	0	0
Projects	23xx Insurance	25	0	0	0
	2410 Workers' Compensation	8	0	0	0
	26xx Other Payroll Benefits	37	0	0	0
	TOTAL PERSONAL SERVICES	297	0	0	0
Appropriations	OPERATING EXPENSES				
	31xx Professional Services	18,073	17,513	0	1,175,000
Detail	4310 Utilities	135	0	0	0
	5180 Minor Furniture/Equipment	1,544	276	0	0
	5210 Operating Supplies	0	30	0	0
	5299 Allocated Material Expense	0	3	0	0
	TOTAL OPERATING EXPENSES	19,752	17,822	0	1,175,000
		10,102	11,022	0	1,110,000
	CAPITAL OUTLAY				
	6210 Buildings	395,965	6,727	0	0
	6310 Improvements Other Than Bldgs	5,679,539	163,498	2,275,000	500,000
	6410 Machinery & Equipment	76,893	385,635	0	355,000
		0.450.007	FFF 000	0.075.000	055.000
	TOTAL CAPITAL OUTLAY	6,152,397	555,860	2,275,000	855,000
	OTHER USES				
	9999 WIP- Contra	(6,172,446)	(573,682)	0	0
		(0.470.440)	(570.000)		
	TOTAL OTHER USES	(6,172,446)	(573,682)	0	0
	TOTAL APPROPRIATIONS	0	0	2,275,000	2,030,000

propriations summary	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE	Water Fund
Personal Services	0	0	0	0.00%	
Operating Expenses	0	1,175,000	1,175,000	100.00%	Capital
Capital Outlay	2,275,000	855,000	(1,420,000)	-62.42%	Projects
TOTALS	2,275,000	2,030,000	(245,000)	-10.77%	

Appropriations Summary

Water Fund

Project Schedule

Project Schedule

<u>WF/Job</u>	<u>Title</u>	Funding Source	<u>Amount</u>
<u>430002</u>	<u>Mains (\$1,625,000)</u> US Hwy 27 South St. to Citizens Blvd Carver Heights- Thomas to Hwy 27 Replace 10" Main on Hwy 27 Stock Subdivision	Renewal & Replacement Renewal & Replacement Renewal & Replacement Renewal & Replacement	125,000 500,000 500,000 500,000
<u>430006</u>	<u>Plant & Storage (\$405,000)</u> Storage Tank Highland Lakes Well Rehabilitation Elevated Tank Inspection & Rehab Water Treatment Facility Replacements Fire Protection Hydrant Replacement MOV Turnpike reuse/reject valve	Renewal & Replacement Renewal & Replacement Renewal & Replacement Renewal & Replacement Renewal & Replacement Renewal & Replacement	50,000 75,000 75,000 100,000 25,000 80,000
	TOTAL		2,030,000
	Source of Funds	Renewal & Replacement	2,030,000
	TOTAL		2,030,000

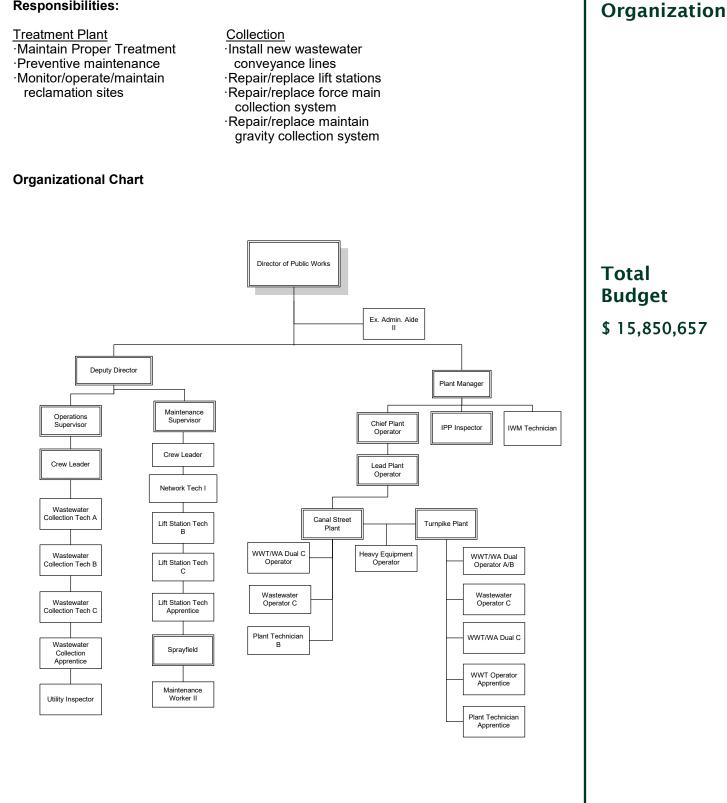
Cliff Kelsey, Director of Public Works

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.

Wastewater

Fund

Responsibilities:



Wastewater Fund

Wastewater System Description

Wastewater System Description

The wastewater collection system consists of 180 lift stations, 90 miles of force mains, and 180 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 3.0 mgd. The Turnpike facility is in the process of a substantial upgrade to increase the daily capacity to 4.5 mgd. This upgrade is scheduled to be completed during the 3rd quarter of 2022. 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 2030.

Budget Summary – Operating Statement

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
OPERATING REVENUE				
Charges for Services	11,804,816	12,174,656	12,423,435	12,687,901
Other Operating Revenue	4,921,880	2,357,432	2,528,878	1,332,756
TOTAL REVENUE SOURCES	16,726,696	14,532,088	14,952,313	14,020,657
OPERATING APPROPRIATIONS				
Administration	339,837	422,566	417,659	453,720
Canal Street Treatment Plant	1,104,435	1,043,538	1,164,432	1,324,266
Turnpike Treatment	881,191	935,376	963,848	1,071,345
Laboratory	153,530	186,249	202,758	220,076
Sprayfield	68,536	0	0	0
Collections	950,165	966,534	1,139,390	1,197,002
Lift Stations	1,324,099	1,439,353	1,537,029	1,590,148
Other Operating Expenses	3,443,708	4,112,114	5,607,977	5,886,919
TOTAL APPROPRIATIONS	(8,265,501)	(9,105,730)	(11,033,093)	(11,743,476)
NET INCOME FROM OPERATIONS	8,461,195	5,426,358	3,919,220	2,277,181
Non-Operating Revenue	0	0	0	0
Non-Operating Appropriations	(57)	(30)	0	0
	()	()		
	(57)	(30)	0	0
NET INCOME BEFORE TRANSFERS	8,461,138	5,426,328	3,919,220	2,277,181
Transfers to other funds	(892,498)	(903,992)	(955,243)	(987,324)
NET INCOME AFTER TRANSFERS	7,568,640	4,522,336	2,963,977	1,289,857
Other Sources	705,086	638,022	1,922,000	1,830,000
Capital Projects	0	(1)	(2,992,000)	(1,755,000)
. ,	-	(-)	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(, ,)
NET OTHER SOURCES	705,086	638,021	(1,070,000)	75,000
UNAPPROPRIATED BALANCE	8,273,726	5,160,357	1,893,977	1,364,857
=				

Wastewater Fund

Budget Summary-Operating Statement

Wastewater Fund

Revenue

Detail

Revenue Detail

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
LICENSES & PERMITS				
32421 Impact Fees - Residential	516,972	907,504	738,800	953,445
32422 Impact Fees - Commercial	21,302	110,765	75,514	116,372
TOTAL LICENSES & PERMITS	538,274	1,018,269	814,314	1,069,817
INTERGOVERNMENTAL REVENUE				
33191 Emergency Management	0	2,257	0	0
33738 St Johns River Water Mgmt Dist.	0	0	1,400,000	0
TOTAL INTERGOVERNMENTAL	0	2,257	1,400,000	0
CHARGES FOR SERVICES				
34351 Residential	7,938,889	8,185,117	8,173,368	8,397,930
34352 Commercial Class 1	752,788	716,662	780,038	735,295
34352 Commercial Class 2	148,618	145,022	154,178	148,793
34352 Commercial Class 3	965,798	986,232	1,096,306	1,011,874
34352 Commercial Class 4	68,948	70,203	73,080	72,028
34352 Industrial	16,904	16,816	17,400	17,253
34353 Misc Bill - Combined Rate	1,310,524	1,315,878	1,339,584	1,350,091
34354 Multi-Family	197,200	195,349	211,904	200,428
34356 Bulk Use Charge- SSUC	149,120	295,610	298,384	500,000
34356 Municipal	29,917	40,680	37,758	41,738
34905 Penalties	88,624	45,525	96,315	46,709
34911 Oil & Grease Management	73,627	74,871	76,315	76,817
34918 Misc Service Revenue	63,859	86,691	68,805	88,945
TOTAL CHARGES FOR SERVICES	11,804,816	12,174,656	12,423,435	12,687,901
MISCELLANEOUS REVENUE				
36110 Interest on Investments	405,914	496,676	312,500	260,000
36130 Gain/Loss Investments	206,514	230,031	0	0
36402 Gain From Sale of Fixed Assets	3,724,213	609,591	0	0
36404 Recovery From Losses	45,382	1,090	0	1,118
36501 Sale of Surplus Materials	1,548	1,087	0	1,115
36925 Misc Jobbing Revenue	0	0	0	0
36990 Misc Non-Operating Revenue	35	688	2,064	706
TOTAL MISCELLANEOUS	4,383,606	1,339,163	314,564	262,939
OTHER SOURCES				
38950 Contributions - Cust/Dev	205,086	638,022	0	0
38962 Appropriated Renewal & Replacement	0	0	1,922,000	1,830,000
38980 Private Sources- Villages Sale & Capacity	500,000	0	0	0
TOTAL OTHER SOURCES	705,086	638,022	1,922,000	1,830,000
TOTAL RESOURCES	17,431,782	15,172,367	16,874,313	15,850,657
	11,101,102	10,112,001	10,011,010	10,000,001

Division Summary of Appropriations

4021 ADMINISTRATION	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
Personal Services Operating Expenses	241,423 98,414	273,273 149,293	285,403 132,256	296,687 157,033
TOTAL ADMINISTRATION	339,837	422,566	417,659	453,720
4051 <u>CANAL ST. TREATMENT</u> Personal Services Operating Expenses	412,768 691,667	383,852 659,686	475,942 688,490	495,672 828,594
TOTAL CANAL ST. PLANT	1,104,435	1,043,538	1,164,432	1,324,266
4052 TURNPIKE TREATMENT Personal Services Operating Expenses TOTAL TURNPIKE PLANT	319,919 561,272 881,191	317,417 617,959 935,376	378,390 585,458 963,848	376,315 695,030 1,071,345
4061 LABORATORY		000,010	000,010	1,011,010
Personal Services Operating Expenses TOTAL LABORATORY	97,360 56,170 153,530	118,188 68,061 186,249	121,436 81,322 202,758	127,371 92,705 220,076
4071 <u>SPRAYFIELD</u> Personal Services Operating Expenses	36,423 32,113	0 0	0 0	0 0
TOTAL SPRAYFIELD	68,536	0	0	0
4081 <u>COLLECTIONS</u> Personal Services Operating Expenses	523,595 426,570	501,043 465,491	650,150 489,240	670,812 526,190
TOTAL COLLECTIONS	950,165	966,534	1,139,390	1,197,002
4082 <u>LIFT STATIONS</u> Personal Services Operating Expenses	664,232 659,867	640,848 798,505	713,012 824,017	711,710 878,438
TOTAL LIFT STATIONS	1,324,099	1,439,353	1,537,029	1,590,148
4088 OTHER Personal Services Operating Expenses Debt Service Other Uses	0 2,806,624 637,084 892,555	1,375 3,453,528 658,586 970,545	0 2,933,911 2,599,066 2,924,220	0 3,232,709 2,579,210 2,427,181
TOTAL OTHER	4,336,263	5,084,034	8,457,197	8,239,100
4099 <u>CAPITAL PROJECTS</u> Personal Services Operating Expenses Capital Outlay Other Uses	1,174 221,731 3,315,486 (3,538,391)	0 805,974 769,739 (1,575,712)	0 0 2,992,000 0	0 250,000 1,505,000 0
TOTAL CAPITAL PROJECTS	0	1	2,992,000	1,755,000
GRAND TOTAL Personal Services Operating Expenses Capital Outlay Debt Service Other Uses	2,296,894 5,554,428 3,315,486 637,084 (2,645,836)	2,235,996 7,018,497 769,739 658,586 (605,167)	2,624,333 5,734,694 2,992,000 2,599,066 2,924,220	2,678,567 6,660,699 1,505,000 2,579,210 2,427,181
TOTAL APPROPRIATIONS	9,158,056	10,077,651	16,874,313	15,850,657

Wastewater Fund

Division Summary of Appropriations

Goals & Tasks

Task:

Goals & Tasks

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

• Expand the system to satisfy growth projections

- Develop a program to reduce system inflow and infiltration
- Reduce sewer overflows using aggressive root control programs
- Expand Turnpike Water Reclamation Facilities (WRF) treatment capacity from 3.0 to 4.5 million gallons per day (MGD)
- Continue manhole rehabilitation program
- Improve supervisory control and data acquisition (SCADA) monitoring reliability
- Promote Industrial Pretreatment Program (IPP) awareness

Major Accomplishments:

- □ Rehabilitated lift stations 17 & 35
- □ Installed belt filter press for biosolids dewatering at treatment plant
- Deactivated the North spray site and land application site
- □ Began accepting wastewater from the Villages and returning reuse water to the Villages
- □ Smoke tested 173,105 linear feet of lines and identified/repaired 140 faults
- □ Installed 6 emergency generators at high flow lift stations using Federal Emergency Management Agency (FEMA) grant funding
- □ Installed odor control at lift station 106T
- □ Replaced 17 controllers for SCADA

Performance Measures:

	2019-20	2020-21	2021-22
Install/repair clean-outs	157	137	140
IPP customers passing monthly compliance inspections	100%	100%	100%
Minor (<1,000 gallons) spills/discharges	5	36	5
Major (>1,000 gallons) spills/discharges	5	0	0

Personnel Schedule

Classification	2021	Change	2022	Amount
Administration 4021				
Admin. Services Coordinator ¹	0.50	0.00	0.50	29,879
Deputy Director of Public Works ^{2&3}	0.95	0.00	0.95	86,460
Director of Public Works ⁴	0.25	0.00	0.25	29,177
Executive Admin. II	1.00	0.00	1.00	46,134
Project Manager I ⁵	0.25	0.00	0.25	14,108
Total Administration	2.95	0.00	2.95	205,758
Canal Street 4051				
Chief Plant Operator ⁶	0.50	0.00	0.50	30,503
Heavy Equipment Operator ⁷	0.50	0.00	0.50	17,025
Lead Plant Operator	1.00	0.00	1.00	48,734
Plant Manager ⁸	0.25	0.00	0.25	23,728
Plant Technician A	1.00	0.00	1.00	42,162
Wastewater Operator C	2.00	0.00	2.00	73,860
WWT/WA Dual Oper C	2.00	0.00	2.00	74,194
Standby				2,394
Total Canal Street	7.25	0.00	7.25	312,600
Turnpike 4052				
Chief Plant Operator ⁶	0.50	0.00	0.50	30,503
Heavy Equipment Operator ⁷	1.50	0.00	1.50	47,601
Plant Manager ⁸	0.25	0.00	0.25	23,728
Plant Technician Apprentice	1.00	0.00	1.00	28,309
WWT/WA Dual Operator B/C	1.00	(1.00)	0.00	0
WWT/WA Dual Operator C	1.00	0.00	1.00	38,230
Wastewater Oper Apprentice	0.00	1.00	1.00	29,432
Wastewater Oper C	1.00	0.00	1.00	36,150
Standby				1,256
Total Turnpike	6.25	0.00	6.25	235,209
Laboratory 4061				
Industrial Waste Monitoring Technician	1.00	0.00	1.00	42,973
Industrial Pretreatment Inspector	1.00	0.00	1.00	45,760
Total Laboratory	2.00	0.00	2.00	88,733

Wastewater Fund

Personnel Schedule

Continued to next page

Wastewater Fund

Personnel Schedule

Personnel Schedule

(Continued)				
Classification	2021	Change	2022	Amount
Collections 4081				
Crew Leader ⁹	0.67	0.00	0.67	33,614
Operations Supervisor ¹⁰	0.67	0.00	0.67	40,832
Utility Inspector ¹¹	1.50	0.00	1.50	51,408
Wastewater Collection Tech Apprentice	3.00	0.00	3.00	84,927
Wastewater Collection Tech A	1.00	0.00	1.00	42,598
Wastewater Collection Tech B	2.00	0.00	2.00	71,428
Wastewater Collection Tech C	3.00	0.00	3.00	99,090
Standby				3,650
Total Collections	11.84	0.00	11.84	427,547
Lift Stations 4082				
Crew Leader	1.00	0.00	1.00	45,198
Lift Station Tech Apprentice	2.00	(1.00)	1.00	28,309
Lift Station Tech A	2.00	0.00	2.00	80,204
Lift Station Tech B	2.00	0.00	2.00	87,485
Lift Station Tech C	2.00	1.00	3.00	99,093
Maintenance Supervisor	1.00	0.00	1.00	72,197
Network Technician I	1.00	0.00	1.00	39,270
Standby				3,560
Total Lift Stations	11.00	0.00	11.00	455,316
Total	41.29	0.00	41.29	1,725,162

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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PERSONAL SERVICES121xRegular Salaries & Wages1310Temporary Labor1410Overtime1530Bonuses/Incentives1641Vacation/Terms & Buyout	ACTUAL 2018-19 160,329 960 298	ACTUAL 2019-20 183,704	ADOPTED 2020-21	ADOPTED 2021-22
 121x Regular Salaries & Wages 1310 Temporary Labor 1410 Overtime 1530 Bonuses/Incentives 	960		102 649	
1410 Overtime 1530 Bonuses/Incentives		•	193,648	205,758
1530 Bonuses/Incentives	298	0	0	0
		380	250	300
1641 Vacation/Terms & Buyout	312	0	0	0
,	0	15,079	0	0
2110 FICA	11,956	14,678	13,579	15,055
221x Retirement	13,318	9,137	10,017	10,288
23xx Insurance	57,317	54,415	63,566	63,708
2410 Workers' Compensation	758	892	2,102	938
26xx Other Payroll Benefits	(3,825)	(5,012)	2,241	640
TOTAL PERSONAL SERVICES	241,423	273,273	285,403	296,687
				45,000
		-		0
		-		0
0		•		0
				107,593
		-		4,440
0 0				0
				0
0				0
				0
				0
				0
•				0
0				0
5540 Education Reimbursement	0	517	0	0
TOTAL OPERATING EXPENSES	98,414	149,293	132,256	157,033
TOTAL APPROPRIATIONS	339,837	422,566	417,659	453,720
	2410 Workers' Compensation 26xx Other Payroll Benefits TOTAL PERSONAL SERVICES OPERATING EXPENSES 31xx Professional Services 4010 Travel 41xx Communication 4210 Postage 4510 Insurance 463x Repairs & Maintenance- Equipment 4710 Printing & Binding 4810 Promotional Activites 4911 Advertising 5180 Minor Furniture & Equip 5210 Operating Supplies 5215 Uniforms 5410 Publications & Memberships 5520 Training 5540 Education Reimbursement TOTAL OPERATING EXPENSES	2410Workers' Compensation 26xx758 (3,825)TOTAL PERSONAL SERVICES241,423OPERATING EXPENSES 31xx241,42331xxProfessional Services6,471 2474010Travel247 24741xxCommunication529 84210Postage84510Insurance85,200463xRepairs & Maintenance- Equipment4,400 4,4004710Printing & Binding39 394810Promotional Activites04911Advertising267 55105210Operating Supplies463 52155210Operating Supplies463 52155210Operating Supplies463 4635215Uniforms156 54105400Education Reimbursement0TOTAL OPERATING EXPENSES98,414	2410 Workers' Compensation 758 892 26xx Other Payroll Benefits (3,825) (5,012) TOTAL PERSONAL SERVICES 241,423 273,273 OPERATING EXPENSES 31xx Professional Services 6,471 45,293 4010 Travel 247 0 41xx Communication 529 1,007 4210 Postage 8 1 4510 Insurance 85,200 97,132 463x Repairs & Maintenance- Equipment 4,400 4,600 4710 Printing & Binding 39 0 4810 Promotional Activites 0 0 4911 Advertising 267 0 5180 Minor Furniture & Equip 75 0 5210 Operating Supplies 463 519 5215 Uniforms 156 105 5410 Publications & Memberships 210 20 5520 Training 349 99 5540 Education Reimbursement 0 5	2410 Workers' Compensation 758 892 2,102 26xx Other Payroll Benefits (3,825) (5,012) 2,241 TOTAL PERSONAL SERVICES 241,423 273,273 285,403 OPERATING EXPENSES 241,423 273,273 285,403 31xx Professional Services 6,471 45,293 20,000 4010 Travel 247 0 50 41xx Communication 529 1,007 550 4210 Postage 8 1 20 4510 Insurance 85,200 97,132 104,731 463x Repairs & Maintenance- Equipment 4,400 4,600 4,860 4710 Printing & Binding 39 0 100 4810 Promotional Activites 0 0 150 4911 Advertising 267 0 70 5180 Minor Furniture & Equip 75 0 0 5210 Operating Supplies 463

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	285,403	296,687	11,284	3.95%
Operating Expenses	132,256	157,033	24,777	18.73%
TOTALS	417,659	453,720	36,061	8.63%

Significant Budget Changes:

The change in Operating Expenses is attributable to increased Professional Services (3110) for a Flow Modeling Study.

Wastewater Fund

Administration Division

Wastewater	Appropriations Detail	Account # 044-4051-535			
Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERSONAL SERVICES	004 470	000 547	004.040	0.40,000
	12xx Regular Salaries & Wages	261,479	260,547	304,249	312,600
Canal Street	1410 Overtime	20,933	17,065	13,000	15,000
Treatment	15xx Bonuses/Incentives	692	692	0	0
Plant Division	1641 Vacation/Terms & Buyout	1,423	1,134	0	0
Plant Division	2110 FICA	19,853	19,467	21,159	21,742
	221x Retirement	33,972	34,680	34,267	39,838
	23xx Insurance	79,569	77,773	89,213	91,947
	2410 Workers' Compensation	12,108	12,293	13,493	13,866
	26xx Other Payroll Benefits	(17,261)	(39,799)	561	679
Appropriations				177.0.10	
Detail	TOTAL PERSONAL SERVICES	412,768	383,852	475,942	495,672
Detall					
	OPERATING EXPENSES 3110 Professional Services	3,997	2,130	20,000	20,000
	3130 Engineering Services	3,997 0	52,062	20,000	20,000
	3410 Contract Services	57,016	50,457	45,635	93,383
	4010 Travel	3,468	2,004	40,000 5,000	4,800
	4010 Haven 41xx Communication	3,400 1,440	2,004 1,642	1,800	4,800
	4210 Postage	769	1,042	600	600
	4310 Utilities	311,375	275,407	310,000	310,000
	4410 Rentals	0	275,407	1,000	1,000
	4415 Internal Fleet Lease	16,857	22,700	18,180	19,803
	4415 Internal Pleet Lease 4510 Insurance	6,174	6,356	6,840	6,513
	461x Repairs & Maintenance- Vehicles	123,389	98,837	89,509	147,326
	4620 Repairs & Maintenance- Venicles	123,389	90,037 10,678	3,000	5,000
	4625 Repairs & Maintenance- Buildings	659	3,917	2,000	4,000
	46xx Repairs & Maintenance- Equipment	4,783	4,244	2,000 6,100	4,000 4,600
	4710 Printing & Binding	4,705	4,244	150	4,000
	4810 Promotional Activities	180	0	250	250
	4911 Advertising	0	0	200	200
	4920 Other Current Charges	50	85	100	100
	5180 Minor Furniture & Equip	11,215	15,110	8,000	8,000
	5210 Operating Supplies	8,455	12,210	15,000	14,500
	5215 Uniforms	1,876	2,440	5,526	7,469
	5230 Fuel Purchases	11,109	12,657	17,000	25,000
	5280 Chemicals	126,019	83,768	125,000	150,000
	5410 Publications & Memberships	694	128	3,800	300
	5520 Training	598	1,628	3,800 3,800	3,800
	5		-,	-,	-,3
	TOTAL OPERATING EXPENSES	691,667	659,686	688,490	828,594
	TOTAL APPROPRIATIONS	1,104,435	1,043,538	1,164,432	1,324,266

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services Operating Expenses	475,942 688,490	495,672 828,594	19,730 140,104	4.15% 20.35%
TOTALS	1,164,432	1,324,266	159,834	13.73%

Significant Budget Changes:

The increase in Operating Expenses is related to Contract Services (3410) for increased slude hauling, R&M Machinery & Equip (461x) for more aggressive equipment change outs at the Canal Plant and increased Fuel Purchases budget (5230).

Wastewater Fund

Canal Street Treatment Plant Division

W/o otowotow	Appropriations Detail		Account	t # 044–40)52–535
Wastewater Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERSONAL SERVICES				
	12xx Regular Salaries & Wages	190,508	206,913	237,903	235,209
Turnpike	1410 Overtime	11,605	15,856	15,000	15,000
Treatment	15xx Bonuses/Incentives	692	692	0	0
	1641 Vacation/Terms & Buyouts	16,114	1,827	0	0
Plant Division	2110 FICA	15,341	16,028	16,884	16,653
	221x Retirement	23,697	24,117	24,190	17,616
	23xx Insurance	65,993	74,784	73,049	81,085
	2410 Workers' Compensation	10,429	10,072	10,833	10,458
	26xx Other Payroll Benefits	(14,460)	(32,872)	531	294
Appropriations	_				
Detail	TOTAL PERSONAL SERVICES	319,919	317,417	378,390	376,315
Detail					
	OPERATING EXPENSES	22.059	EE 697	20,000	20,000
	31xx Professional Services	32,058	55,687	20,000	20,000
	3410 Contract Services	94,383	43,721	41,555	78,383
	4010 Travel	853	1,000	4,000	4,000
	41xx Communication	1,008	1,521	950	1,500
	4210 Postage	58	115	500	200
	4310 Utilities	271,737	288,194	300,000	325,000
	4415 Internal Fleet Lease	10,231	23,825	19,250	18,933
	4510 Insurance	1,559	3,536	3,543	4,052
	461x Repairs & Maintenance- Vehicles	58,544	95,289	53,024	61,412
	4620 Repairs & Maintenance- Buildings	905	1,122	1,000	4,000
	4625 Repairs & Maintenance- Non-Build	661	2,900	3,000	15,000
	46xx Repairs & Maintenance- Equipment	1,658	1,725	3,360	3,860
	4710 Printing & Binding	198	0	200	200
	4810 Promotional Activities	0	0	200	200
	4911 Advertising-Other Ads	0	0	500	300
	4920 Other Current Charges	1,025	1,025	3,000	1,500
	5180 Minor Furniture & Equip	3,515	8,580	20,500	6,000
	5210 Operating Supplies	8,904	7,696	8,000	9,000
	5215 Uniforms	1,344	1,937	3,576	4,190
	5230 Fuel Purchases	18,665	17,559	20,500	21,000
	5280 Chemicals	52,934	60,293	73,000	112,500
	5410 Publications & Memberships	747	713	800	800
	5520 Training	285	1,521	5,000	3,000
	TOTAL OPERATING EXPENSES	561,272	617,959	585,458	695,030
	TOTAL APPROPRIATIONS	881,191	935,376	963,848	1,071,345

Appropriations Detail

L

Account # 044 - 4052 - 535

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	378,390	376,315	(2,075)	-0.55%
Operating Expenses	585,458	695,030	109,572	18.72%
TOTALS	963,848	1,071,345	107,497	11.15%

Significant Budget Changes:

The change in Operating Expenses is related to increases in Contract Services (3410) for sludge hauling, Utilities (4310), R&M Non-Buildings (4625) for sprayheads for sprayfields and Chemicals (5280).

Wastewater Fund

Turnpike Treatment Plant Division

Wastewater	Appropriations Detail		Accoun	t # 044-40	061-535
Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERSONAL SERVICES				
	1210 Regular Salaries & Wages	62,691	91,441	86,154	88,733
Laboratory	1410 Overtime	1,113	1,511	1,500	1,500
Division	1641 Vacation/Terms & Buyouts	6,300	0	0	0
DIVISION	2110 FICA	5,033	6,776	6,239	6,491
	221x Retirement	7,944	8,717	8,359	10,689
	23xx Insurance	16,514	16,665	15,117	15,563
	2410 Workers' Compensation	3,376	3,748	3,851	3,966
	26xx Other Payroll Benefits	(5,611)	(10,670)	216	429
Appropriations					
Appropriations	TOTAL PERSONAL SERVICES	97,360	118,188	121,436	127,371
Detail					
	OPERATING EXPENSES				
	3110 Professional Services	0	1,530	0	0
	3410 Contract Services	38,863	44,558	52,000	60,000
	4010 Travel	0	0	500	500
	41xx Communication	174	552	450	920
	4210 Postage	2,564	1,307	1,700	2,700
	4415 Internal Fleet Lease	3,356	4,519	3,423	3,217
	4510 Insurance	0	478	519	557
	46xx Repairs & Maintenance- Vehicles	3,288	8,138	9,230	8,951
	462x Repairs & Maintenance- Buildings	475	0	500	500
	4631 Repairs & Maintenance- Equipment	830	539	770	1,005
	4710 Printing & Binding	209	210	220	220
	4911 Advertising	0	0	200	200
	4920 Other Current Charges	0	0	2,000	2,000
	518x Minor Furniture & Equip	470	0	2,000	3,500
	5210 Operating Supplies	2,391	3,059	2,600	2,600
	5215 Uniforms	519	499	1,300	1,525
	5230 Fuel Purchases	2,206	2,587	3,100	3,500
	5410 Publications & Memberships	825	0	460	460
	5520 Training	0	85	350	350
	TOTAL OPERATING EXPENSES	56,170	68,061	81,322	92,705
	TOTAL APPROPRIATIONS	153,530	186,249	202,758	220,076

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	121,436	127,371	5,935	4.89%
Operating Expenses	81,322	92,705	11,383	14.00%
TOTALS	202,758	220,076	17,318	8.54%

Significant Budget Changes:

The increase in Operating Expenses is related to Contract Services (3410).

Wastewater Fund

Laboratory Division

Wastewater	Appropriations Detail		Account	t # 044 -40	71-535
Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERSONAL SERVICES				
	12xx Regular Salaries & Wages	19,454	0	0	0
Sprayfield	1410 Overtime	402	0	0	0
Division	2110 FICA	1,423	0	0	0
DIVISION	221x Retirement	997	0	0	0
	23xx Insurance	13,011	0	0	0
	2410 Workers' Compensation	901	0	0	0
	26xx Employee Benefits	235	0	0	0
Appropriations	TOTAL PERSONAL SERVICES	36,423	0	0	0
Appropriations					
Detail	OPERATING EXPENSES				
	3410 Contract Services	0	0	0	0
	41xx Communication	270	0	0	0
	4310 Utilities	2,935	0	0	0
	4415 Internal Fleet Lease	6,975	0	0	0
	4510 Insurance	2,040	0	0	0
	461x Repairs & Maintenance- Vehicles	10,534	0	0	0
	4620 Repairs & Maintenance- Buildings	0	0	0	0
	4625 Repairs & Maintenance- Non-Build	24	0	0	0
	46xx Repairs & Maintenance- Equipment	0	0	0	0
	5180 Minor Furniture/Equipment	1,661	0	0	0
	5210 Operating Supplies	1,008	0	0	0
	5215 Uniforms	148	0	0	0
	5230 Fuel Purchases	6,518	0	0	0
	5520 Training	0	0	0	0
	TOTAL OPERATING EXPENSES	32,113	0	0	0
	TOTAL APPROPRIATIONS	68,536	0	0	0

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	0	0	0.00%
Operating Expenses	0	0	0	0.00%
TOTALS	0	0	0	0.00%

Significant Budget Changes:

This division was eliminated in FY 20. The expenses were redistributed to other divisions.

Wastewater Fund

Sprayfield Division

Wastewater	Appropriations Detail		Account # 044–4081–535			
Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22	
	PERSONAL SERVICES					
	12xx Regular Salaries & Wages	354,905	360,643	415,184	427,547	
Collection	1410 Overtime	23,776	16,732	25,000	25,000	
Division	1641 Vacation/Terms & Buyouts	6,723	0	0	0	
Division	2110 FICA	27,609	26,483	29,420	29,923	
	221x Retirement	38,119	38,868	39,285	44,747	
	23xx Insurance	88,199	96,985	120,695	122,210	
	2410 Workers' Compensation	17,010	16,600	18,735	19,758	
	26xx Other Payroll Benefits	(32,746)	(55,268)	1,831	1,627	
Appropriations	TOTAL PERSONAL SERVICES	523,595	501,043	650,150	670,812	
Detail	OPERATING EXPENSES					
	31xx Professional Services	3,038	7,628	7,500	5,000	
	3410 Contract Services	96,935	100,426	103,000	113,300	
	3499 Inter Dept Contract Oblig	52,907	59,756	55,142	62,401	
	4010 Travel	1,865	0	4,000	2,000	
	41xx Communication	2,904	4,127	4,500	4,200	
	4210 Postage	22	0	200	250	
	4410 Rentals	2,913	99	4,000	4,000	
	4415 Internal Fleet Lease	53,179	92,740	70,150	69,677	
	4510 Insurance	5,303	6,213	6,227	6,966	
	461x Repairs & Maintenance- Vehicles	36,306	53,173	44,561	53,305	
	4620 Repairs & Maintenance- Buildings	306	217	1,500	1,500	
	462x Repairs & Maintenance- Non-Build	83,228	74,910	120,000	125,000	
	46xx Repairs & Maintenance- Equipment	1,955	1,707	2,460	2,720	
	4710 Printing & Binding	39	0	40	40	
	4911 Advertising	0	0	100	100	
	4920 Other Current Charges	433	0	450	450	
	4945 Injury/ Damage to Others	25,174	16,753	5,000	5,000	
	5180 Minor Furniture & Equip	4,698	8,762	6,000	6,000	
	5210 Operating Supplies	14,084	13,756	12,000	15,000	
	5215 Uniforms	4,097	3,694	4,500	8,371	
	5230 Fuel Purchases	23,591	20,501	25,000	25,000	
	5280 Chemicals	11,481	135	5,000	5,000	
	5410 Publications & Memberships	30	72	330	330	
	5520 Training	2,082	822	7,580	10,580	
	TOTAL OPERATING EXPENSES	426,570	465,491	489,240	526,190	
		050 (05	000 50 5	4 400 000	4 407 000	
	TOTAL APPROPRIATIONS	950,165	966,534	1,139,390	1,197,002	

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE	
Personal Services	650,150	670,812	20,662	3.18%	
Operating Expenses	489,240	526,190	36,950	7.55%	
TOTALS	1,139,390	1,197,002	57,612	5.06%	

Wastewater Fund

Collection Division

Wastewater	Appropriations Detail	Account # 044-4082-)82-535
Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERSONAL SERVICES				
	1210 Regular Salaries & Wages	410,523	420,671	438,807	455,316
Lift Station	1410 Overtime	58,578	58,254	45,000	45,000
	1641 Vacation/Terms & Buyouts	13,505	9,633	0	0
Division	2110 FICA	34,085	34,543	30,620	31,536
	221x Retirement	54,745	56,192	53,054	44,465
	23xx Insurance	104,329	110,943	126,639	115,622
	2410 Workers' Compensation	19,301	19,418	17,854	18,548
	26xx Other Payroll Benefits	(30,834)	(68,806)	1,038	1,223
Appropriations	TOTAL PERSONAL SERVICES	664,232	640,848	713,012	711,710
Detail	OPERATING EXPENSES				
	3410 Contract Services	51,716	99,228	102,000	102,000
	4010 Travel	645	2,326	3,990	3,300
	41xx Communication	4,186	5,277	8,540	8,800
	4210 Postage	147	73	500	500
	4310 Utilities	262,241	267,377	250,000	280,000
	4410 Rentals	304	0	300	0
	4415 Internal Fleet Lease	37,480	55,200	43,580	42,414
	4510 Insurance	3,467	3,823	4,670	5,294
	461x Repairs & Maintenance- Vehicles	216,081	168,305	171,682	172,639
	4620 Repairs & Maintenance- Buildings	523	5,630	4,640	6,500
	4625 Repairs & Maintenance- Non-Build	10,170	19,900	30,000	40,000
	46xx Repairs & Maintenance- Equipment	2,076	1,980	2,280	3,160
	4710 Printing & Binding	0	60	1,500	500
	4911 Advertising- Other Ads	244	0	300	300
	4920 Other Current Charges	124	0	200	700
	4945 Injury/Damage to Others	0	2,728	5,000	5,000
	518x Minor Furniture & Equip	9,004	110,182	126,000	130,000
	5210 Operating Supplies	16,800	13,973	15,000	15,000
	5215 Uniforms	3,775	4,848	5,535	8,371
	5230 Fuel Purchases	29,186	25,189	30,000	30,000
	5280 Chemicals	7,931	7,651	10,000	10,000
	5410 Publications & Memberships	60	72	300	300
	5520 Training	3,707	4,683	8,000	13,660
	TOTAL OPERATING EXPENSES	659,867	798,505	824,017	878,438
	TOTAL APPROPRIATIONS	1,324,099	1,439,353	1,537,029	1,590,148

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	713,012	711,710	(1,302)	-0.18%
Operating Expenses	824,017	878,438	54,421	6.60%
TOTALS	1,537,029	1,590,148	53,119	3.46%

Significant Budget Changes:

The change in Operating Expenses is related to Utilities (4310) and R&M Non-Build (4625).

Wastewater Fund

Lift Station Division

Appropriations Summary

Wastewater	Appropriations Detail	Account # 044–4088–5xx			088-5xx
Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERSONAL SERVICES				
	2510 Unemployment Compensation	0	1,375	0	0
Other	TOTAL PERSONAL SERVICES	0	1,375	0	0
	OPERATING EXPENSES				
	4920 Other Current Charges	0	138,320	0	0
	4950 Uncollectible Accounts	39,373	78,544	40,000	50,000
	5001 Cost Allocation- City Commission	15,861	30,164	26,745	26,956
	5002 Cost Allocation- City Manager	85,375	121,399	90,754	89,845
	5003 Cost Allocation- City Clerk	29,777	36,212	32,030	34,123
Appropriations	5004 Cost Allocation- City Attorney	8,500	6,301	8,955	8,280
Detail	5005 Cost Allocation- Accounting	113,686	153,539	146,224	148,425
Detall	5006 Cost Allocation- Customer Service	446,626	534,000	467,242	477,278
	5007 Cost Allocation- Purchasing	14,077	40,304	17,634	53,257
	5008 Cost Allocation- Warehouse	3,324	3,956	5,075	6,720
	5009 Cost Allocation- Human Resources	30,073	32,872	32,381	33,571
	5010 Cost Allocation- IT	321,396	371,733	350,652	337,181
	5010 Cost Allocation- GIS	98,571	109,533	111,942	119,272
	5013 Cost Allocation- Facilities	13,234	12,685	12,047	12,893
				77,230	84,908
	5015 Cost Allocation- Planning & Zoning	76,225	75,281		
	5910 Depreciation Expense	1,510,526	1,708,685	1,515,000	1,750,000
	TOTAL OPERATING EXPENSES	2,806,624	3,453,528	2,933,911	3,232,709
	DEBT SERVICE				
	7110 Principal-Long Term Debt	0	0	1,785,173	1,824,147
	721x Interest-Long Term Debt	644,086	607,589	820,641	761,811
	7311 Fees	3,558	3,557	3,812	3,812
	7320 Amortize Debt Discount/Premium	(44,868)	(44,868)	(44,868)	(44,868)
	7350 Amortize Debt Extngmt Costs	34,308	92,308	34,308	34,308
	TOTAL DEBT SERVICE	637,084	658,586	2,599,066	2,579,210
	OTHER USES				
	9101 Transfer to General Fund	888,998	897,152	955,243	987,324
	9115 Transfer to Building Fund	3,500	6,840	000,240	0
	9150 R&R Reserve	0,000	0,040	75,000	75,000
	9152 Transfer to Fleet Fund		66,523	73,000 0	7 3,000 0
	9160 Reserve/Future Capital	0 0	00,523 0	0 1,893,977	0 1,364,857
	9960 Interest-Customer Deposit	57	30	1,093,977	1,304,037
	TOTAL OTHER USES	892,555	970,545	2,924,220	2,427,181
	TOTAL APPROPRIATIONS	4,336,263	5,084,034	8,457,197	8,239,100

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	2,933,911	3,232,709	298,798	10.18%
Debt Service	2,599,066	2,579,210	(19,856)	-0.76%
Other Uses	2,924,220	2,427,181	(497,039)	-17.00%
TOTALS	8,457,197	8,239,100	(218,097)	-2.58%

Significant Budget Changes:

The change in Operating Expenses is mainly attributable to Depreciation Expense (5910). The decrease in Other Uses is related to the reduction in Reserve/Future Capital (9160).

Appropriations Summary

Wastewater Fund

Other

Wastewater	Appropriations Detail	Account # 044-4099-)99-535
Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERSONAL SERVICES 1210 Regular Salaries & Wages	800	0	0	0
Capital	2110 FICA 221x Retirement	57 40	0 0	0 0	0 0
Projects	231X Insurance	237	0	0	0
	2410 Workers' Compensation	40	0	0	0
	TOTAL PERSONAL SERVICES	1,174	0	0	0
Appropriations	OPERATING EXPENSES				
	31xx Professional Services	207,060	805,974	0	250,000
Detail	3410 Contract Services 4310 Utilities	7,871 90	0 0	0 0	0 0
	4920 Other Current Charges	90 0	0	0	0
	5180 Minor Furniture & Equipment	6,698	0	0	0
	5210 Operating Supplies	12	0	0	0
	TOTAL OPERATING EXPENSES	221,731	805,974	0	250,000
	CAPITAL OUTLAY				
	6210 Buildings	388,575	0	0	0
	6310 Improvements Other than Bldgs	1,725,126	606,056	2,850,000	1,350,000
	6410 Machinery & Equipment	1,201,785	163,683	142,000	155,000
	TOTAL CAPITAL OUTLAY	3,315,486	769,739	2,992,000	1,505,000
	<u>OTHER USES</u> 9999 WIP Contra	(3,538,391)	(1,575,712)	0	0
	TOTAL OTHER USES	(3,538,391)	(1,575,712)	0	0
	TOTAL APPROPRIATIONS	0	1	2,992,000	1,755,000

propriations summary	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE	Wastewater Fund
Operating Expenses	0	250,000	250,000	100.00%	Comital
Capital Outlay	2,992,000	1,505,000	(1,487,000)	-49.70%	Capital Projects
TOTALS	2,992,000	1,755,000	(1,237,000)	-41.34%	

Appropriations Summary

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Wastewater Fund

Project Schedule

Project Schedule

WF/Job	<u>Title</u>	Funding Source	<u>Amount</u>
<u>440002</u>	<u>Collecting Sewers (\$1,350,000)</u> Line under Building Forcemain South 27 IPP Program Local Limits Evaluation Lift Station Rehabilitation Vitrified Clay Pipe	Renewal & Replacement Renewal & Replacement Renewal & Replacement Renewal & Replacement Renewal & Replacement	200,000 500,000 50,000 500,000 100,000
<u>440003</u>	<u>Other Equipment (\$155,000)</u> Tools & Equipment Pump Packages	Renewal & Replacement Renewal & Replacement	95,000 60,000
<u>440006</u>	<u>Treatment Plant (\$250,000)</u> Canal Street Turnpike Plant Discharge Pipe Replacement/Line Wet Wells	Renewal & Replacement Renewal & Replacement Renewal & Replacement	100,000 100,000 50,000
	TOTAL		1,755,000
	Source of Funds	Renewal & Replacement	1,755,000
	TOTAL		1,755,000

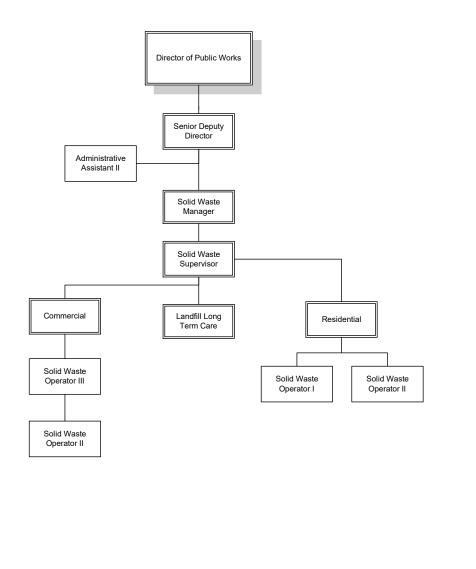
Cliff Kelsey, Director of Public Works

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

\$ 5,104,880

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 8,517 residential accounts which is an increase of 9.1% and 1,436 commercial accounts which is an increase of 1.1% as compared to Fiscal Year 2021.

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 is being procured and is anticipated to be operational prior to the end of Fiscal Year 2021. It will require a Part 70 air permit that is currently being developed for subsequent approval. This will be 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 are administered through the State of Florida Department of Environmental Protection.

Budget Summary – Operating Statement

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
OPERATING REVENUE				
Charges for Services	4,250,273	4,291,067	4,545,218	4,517,103
Other Operating Revenues	63,352	92,637	66,995	97,517
-				
TOTAL OPERATING REVENUE	4,313,625	4,383,704	4,612,213	4,614,620
OPERATING APPROPRIATIONS				
Long-Term Care	37,393	32,452	44,668	73,328
Residential	1,579,371	1,520,622	1,675,035	2,057,787
Commercial	1,354,370	1,379,053	1,500,558	1,482,841
Other Operating Expenses	435,296	511,426	502,163	520,378
TOTAL APPROPRIATIONS	(3,406,430)	(3,443,553)	(3,722,424)	(4,134,334)
NET INCOME FROM OPERATIONS	907,195	940,151	889,789	480,286
Non-Operating Revenue	408,293	325,246	6,891	27,472
Non-Operating Appropriations	(95)	(182,021)	(196,925)	(181,975)
	408,198	143,225	(190,034)	(154,503)
NET INCOME BEFORE TRANSFERS	1,315,393	1,083,376	699,755	325,783
Transfers to other funds	(403,428)	(582,299)	(826,288)	(788,571)
NET INCOME AFTER TRANSFERS	911,965	501,077	(126,533)	(462,788)
Other Sources Capital Projects	0 0	0 0	0 0	0 0
NET OTHER SOURCES	0	0	0	0
	911,965	501,077	(126,533)	(462,788)

Solid Waste Fund

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Budget Summary-Operating Statement

Solid Waste	Revenue Detail				
Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	INTERGOVERNMENTAL REVENUE				
	33191 Federal Emergency Mgmt Reimb	311,190	251,884	0	0
Revenue	33491 State Emergency Mgmt Reimb	33,824	13,034	0	0
Detail	TOTAL INTERGOVERNMENTAL REVEN	345,014	264,918	0	0
	CHARGES FOR SERVICES				
	34341 Residential Refuse	1,669,047	1,707,659	1,856,525	1,797,612
	34342 Commercial Dumpster	1,867,861	1,872,510	1,931,343	1,971,146
	34343 Commercial Manual Refuse	256,540	255,461	242,185	268,917
	34344 Roll-Off/ Compactors	169,024	176,782	218,090	186,095
	34345 Commercial Compactor Pickup Fees	249,563	258,398	256,920	272,009
	34346 Interdept/Refuse	47,764	54,182	53,702	57,036
	34905 Penalties	38,238	20,257	40,155	21,324
	34910 Misc Operating Revenue	15,588	38,455	13,293	40,481
	TOTAL CHARGES FOR SERVICES	4,313,625	4,383,704	4,612,213	4,614,620
	MISCELLANEOUS REVENUE				
	36110 Interest on Investments	40,323	41,598	3,870	25,000
	36130 Gain/Loss Investments	20,331	14,942	0	0
	36501 Sale of Surplus Materials	2,512	2,006	1,200	2,112
	36945 Recyclables - County	113	0	1,821	360
	36990 Misc Non-Operating Rev	0	1,782	0	0
	TOTAL MISCELLANEOUS REVENUE	63,279	60,328	6,891	27,472
	OTHER SOURCES				
	38893 Appropriated Retained Earnings	0	0	126,533	462,788
	TOTAL OTHER SOURCES	0	0	126,533	462,788
	TOTAL RESOURCES	4,721,918	4,708,950	4,745,637	5,104,880

Division Summary of Appropriations

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
5142 LONG-TERM CARE				
Operating Expenses	37,393	32,452	44,668	73,328
TOTAL LONG-TERM CARE	37,393	32,452	44,668	73,328
5143 RESIDENTIAL				
Personal Services	479,943	451,485	547,538	689,798
Operating Expenses	1,099,428	1,069,137	1,127,497	1,117,989
Capital Outlay	0	0	0	250,000
TOTAL RESIDENTIAL	1,579,371	1,520,622	1,675,035	2,057,787
5144 COMMERCIAL	400.000	400 754	500 4 40	500.040
Personal Services	488,638	486,751	522,142	538,318
Operating Expenses	865,732	892,302	978,416	944,523
Other Uses	95	46	0	0
TOTAL COMMERCIAL	1,354,465	1,379,099	1,500,558	1,482,841
6088 OTHER				
Operating Expenses	435,296	511,426	502,163	520,378
Grants & Aids	0	181,975	196,925	181,975
Other Uses	403,428	582,299	826,288	788,571
TOTAL OTHER	838,724	1,275,700	1,525,376	1,490,924
GRAND TOTAL		000 000		4 000 440
Personal Services	968,581	938,236	1,069,680	1,228,116
Operating Expenses	2,437,849	2,505,317	2,652,744	2,656,218
Capital Outlay	0	0	0	250,000
Grants & Aids	0	181,975	196,925	181,975
Other Uses	403,523	582,345	826,288	788,571
TOTAL APPROPRIATIONS	3,809,953	4,207,873	4,745,637	5,104,880

Solid Waste Fund

Division Summary of Appropriations

Goals & Tasks

Solid Waste Fund

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
- Promote and encourage the recycling program
- Increase information published on the Solid Waste website and other social media accounts

Major Accomplishments:

- 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:

	2019-20	2020-21	2021-22
Number of accidents/ 1,000 miles	0	5	0
Tons of solid waste collected	25,212	23,149	24,770
Tons of scrap metal recycled	25	35	35
Tons of recycled material collected	722	717	767
Number of pickups for special needs citizens	2	0	0

Personnel Schedule

Classification	2021	Change	2022	Amount
Residential 5143				
Administrative Assistant II ¹	0.50	0.00	0.50	18,762
Director of Public Works ²	0.05	0.00	0.05	5,835
Solid Waste Manager ³	0.50	0.00	0.50	36,099
Solid Waste Operator I	6.00	2.00	8.00	250,827
Solid Waste Operator II	1.00	0.00	1.00	48,693
Solid Waste Supervisor ⁴	0.50	0.00	0.50	30,389
Total Residential	8.55	2.00	10.55	390,604
Commercial 5144				
Administrative Assistant II ¹	0.50	0.00	0.50	18,762
Director of Public Works ²	0.05	0.00	0.05	5,835
Solid Waste Manager ³	0.50	0.00	0.50	36,099
Solid Waste Operator II	3.00	0.00	3.00	104,936
Solid Waste Operator III	3.00	0.00	3.00	134,847
Solid Waste Supervisor ⁴	0.50	0.00	0.50	30,389
Total Commercial	7.55	0.00	7.55	330,867
Total	16.10	2.00	18.10	721,471

Solid Waste Fund

Personnel Schedule

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 Solid Waste Manager ³ 50%-5143, 50%-5144³

Solid Waste Supervisor ⁴ 50%-5143, 50%-5144⁴

Solid Waste	Appropriations Detail		Accour	nt # 046-5	142-534
Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	OPERATING EXPENSES				
	31xx Professional Services	14,739	14,609	20,000	50,000
Landfill Long-	4310 Utilities	8,374	8,340	8,400	8,400
-	4410 Rentals	975	750	0	0
Term Care	4415 Fleet Lease	4,293	4,676	3,438	3,471
Division	4510 Insurance	1,361	1,500	1,435	1,514
	461x Fleet Maintenance	6,408	2,542	8,412	6,808
	4625 R&M/Non-Building (OTB)	0	0	800	400
	4920 Other Current Charges	0	35	50	35
	52xx Operating Supplies	0	0	400	200
Appropriations	5230 Fuel Purchases	1,243	0	1,733	2,500
Detail					
Detail	TOTAL OPERATING EXPENSES	37,393	32,452	44,668	73,328
	TOTAL APPROPRIATIONS	37,393	32,452	44,668	73,328

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	44,668	73,328	28,660	64.16%
TOTALS	44,668	73,328	28,660	64.16%

Significant Budget Changes:

The increse in Operating Expenses is related to Professional Services (31xx) for the 5 year permit renewal which is required for the closed landfill.

Solid Waste Fund

Landfill Long-Term Care Division

Appropriations Summary

Solid Waste	Appropriations Detail		Account	# 046-51	43-5xx
Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERSONAL SERVICES 1210 Regular Salaries & Wages 1410 Overtime	303,057 24,882	306,398 9,917	321,836 30,500	390,604 30,500
Residential	1530 Bonuses/Incentives	1,383	728	0	0
Division	1641 Vacation/Terms & Buyout 2110 FICA	12,217 24,091	16,045	0	0
	2110 FICA 221x Retirement	34,913	23,408 40,706	22,549 38,742	27,948 45,196
	23xx Insurance	88,267	40,700 84,335	99,554	153,349
	2410 Workers' Compensation	35,125	35,288	33,974	41,720
	262x Other Payroll Benefits	(43,992)	(65,340)	383	481
Appropriations	TOTAL PERSONAL SERVICES	479,943	451,485	547,538	689,798
	OPERATING EXPENSES				
Detail	3xxx Contract Services	398,322	425,182	418,775	400,000
	4010 Travel	000,022	0	200	200
	41xx Communication	797	899	800	2,000
	4415 Internal Fleet Lease	143,888	203,754	152,816	153,895
	4510 Insurance	7,618	9,346	8,703	9,342
	461x Repairs & Maintenance- Vehicles	211,991	229,404	205,695	211,068
	463x Repairs & Maintenance- Equipment	1,591	1,510	1,260	1,260
	4710 Printing & Binding	1,134	4,271	1,500	3,000
	4810 Promotional Activities	132	66	500	0
	49xx Advertising/Other Current Charge	178	5,324	170	1,085
	5180 Minor Furniture/Equipment	17	0	150	150
	5210 Operating Supplies	234,277	97,848	210,000	210,000
	5215 Uniforms	2,265	2,833	5,850	5,200
	5230 Fuel Purchases	96,750	88,454	120,000	120,000
	5410 Publications & Memberships	314	246	578	289
	5520 Training	154	0	500	500
	TOTAL OPERATING EXPENSES	1,099,428	1,069,137	1,127,497	1,117,989
	CAPITAL OUTLAY				
	6410 Machinery & Equipment	0	0	0	250,000
	TOTAL CAPITAL OUTLAY	0	0	0	250,000
	TOTAL APPROPRIATIONS	1,579,371	1,520,622	1,675,035	2,057,787

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	547,538	689,798	142,260	25.98%
Operating Expenses	1,127,497	1,117,989	(9,508)	-0.84%
Capital Outlay	0	250,000	250,000	100.00%
TOTALS	1,675,035	2,057,787	382,752	22.85%

Significant Budget Changes:

The increase in Personal Services is mainly due to adding 2 positions. The Capital Outlay increase is due to purchasing a new Solid Waste truck.

Solid Waste Fund

Residential Division

Appropriations Summary

Solid Waste Fund Commercial Division	PERSONAL SERVICES	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
Commercial					
	12xx Regular Salaries & Wages	300,060	318,204	323,167	330,867
	1410 Overtime	29,363	17,841	30,000	30,000
DIVISION	1530 Bonuses/Incentives	1,383	208	0	0
Bittisten	1641 Vacation/Terms & Buyout	9,274	7,646	0	0
	2110 FICA	23,955	24,471	22,802	23,532
	221x Retirement	34,360	25,182	24,611	28,611
	23xx Insurance	88,402	89,596	86,786	89,940
	2410 Workers' Compensation	33,099	35,498	34,126	34,922
	26xx Other Payroll Benefits	(31,258)	(31,895)	650	446
Appropriations	TOTAL PERSONAL SERVICES	488,638	486,751	522,142	538,318
Detail	OPERATING EXPENSES				
	3xxx Contract Services	475,200	516,303	520,475	520,000
	4010 Travel	0	010,000	200	200
	41xx Communication	730	814	710	1,900
	4210 Postage	25	16	100	100
	4310 Utilities	5,901	5,521	6,650	6,650
	4415 Internal Fleet Lease	114,759	137,009	100,700	101,706
	4510 Insurance	7,061	8,925	7,711	7,788
	461x Repairs & Maintenance- Vehicles	155,966	103,659	164,332	129,380
	462x Repairs & Maintenance- Non-Build	20,845	25,449	35,300	36,300
	463x Repairs & Maintenance- Equipment	660	520	610	660
	4710 Printing & Binding	1,097	168	3,000	3,000
	4920 Other Current Charges	0	70	0	0
	4945 Injury/ Damage to Others	0	5,523	0	1,000
	5180 Minor Furniture & Equipment	0	406	0	500
	5210 Operating Supplies	20,232	28,654	65,000	56,255
	5215 Uniforms	1,502	1,964	4,550	3,295
	5230 Fuel Purchases	61,507	57,055	68,000	75,000
	5410 Publications & Memberships	247	246	578	289
	5520 Training	0	0	500	500
	TOTAL OPERATING EXPENSES	865,732	892,302	978,416	944,523
	OTHER USES				
	9960 Interest- Customer Deposits	95	46	0	0
	TOTAL OTHER USES	95	46	0	0
	TOTAL APPROPRIATIONS	1,354,465	1,379,099	1,500,558	1,482,841

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	522,142	538,318	16,176	3.10%
Operating Expenses	978,416	944,523	(33,893)	-3.46%
TOTALS	1,500,558	1,482,841	(17,717)	-1.18%

Significant Budget Changes:

The reduction in Operating Expenses is mainly attributable to a reduction in Fleet Maintenance (4611) as several trucks have been replaced and these costs are trending down.

Solid Waste Fund

Commercial Division

Appropriations Summary

Solid Waste	Appropriations Detail		Account # 046–6088–5xx			
Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22	
	OPERATING EXPENSES					
	4950 Uncollectible Accounts	15,558	44,460	15,000	30,000	
Other	5001 Cost Allocation- City Commission	5,592	8,464	9,929	9,804	
	5002 Cost Allocation- City Manager	29,745	40,006	33,692	32,677	
	5003 Cost Allocation- City Clerk	10,473	11,914	11,891	12,411	
	5004 Cost Allocation- City Attorney	3,778	2,100	2,985	2,760	
	5005 Cost Allocation- Accounting	38,712	47,888	54,286	53,982	
	5006 Cost Allocation- Customer Service	154,106	161,588	173,464	173,587	
	5007 Cost Allocation- Purchasing	2,815	8,637	2,939	2,959	
	5008 Cost Allocation-Warehouse	1,680	1,584	1,944	1,830	
Appropriations	5009 Cost Allocation- Human Resources	13,366	10,957	10,794	11,190	
Detail	5010 Cost Allocation- IT	113,232	120,796	122,728	124,225	
Detail	5013 Cost Allocation- Facilities	6,617	6,343	6,023	6,446	
	5014 Cost Allocation- PW Office	26,195	33,426	41,488	43,507	
	5910 Depreciation Expense	13,427	13,263	15,000	15,000	
	TOTAL OPERATING EXPENSES	435,296	511,426	502,163	520,378	
	GRANTS AND AIDS					
	8210 Local Contributions	0	70,215	85,165	70,215	
	8215 Local Contributions- Cemetary	0	111,760	111,760	111,760	
	TOTAL GRANTS AND AIDS	0	181,975	196,925	181,975	
	OTHER USES					
	9101 Transfer to General Fund	403,428	410,831	426,288	438,571	
	9160 Reserve/Future Capital	0	0	0	0	
	9131 Transfer to Capital Projects	0	171,468	400,000	350,000	
	TOTAL OTHER USES	403,428	582,299	826,288	788,571	
	TOTAL APPROPRIATIONS	838,724	1,275,700	1,525,376	1,490,924	
		030,724	1,275,700	1,525,376	1,490,924	

ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE	Solid Waste Fund
502,163	520,378	18,215	3.63%	
196,925	181,975	(14,950)	-7.59%	Other
826,288	788,571	(37,717)	-4.56%	
1,525,376	1,490,924	(34,452)	-2.26%	
	2020-21 502,163 196,925 826,288	2020-212021-22502,163520,378196,925181,975826,288788,571	2020-21 2021-22 (DECREASE) 502,163 520,378 18,215 196,925 181,975 (14,950) 826,288 788,571 (37,717)	2020-212021-22(DECREASE)PERCENTAGE502,163520,37818,2153.63%196,925181,975(14,950)-7.59%826,288788,571(37,717)-4.56%

Appropriations Summary

Fiscal Year 2021 - 22 Annual Budget 413



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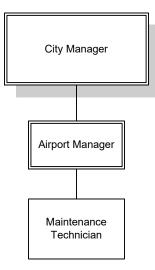
Al Minner, City Manager

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

\$ 4,261,595

Airport Fund

Revenue Sources & Appropriations

Revenue	Sources	and Ar	oproi	priations
I CICICII C	Jources			priacions

	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	2018-19	2019-20	2020-21	2021-22
REVENUE SOURCES				
Licenses & Permits	17,417	17,744	16,702	19,288
Intergovernmental Revenue	429,758	1,073,187	1,760,000	2,527,400
Charges for Services	136,350	96,073	173,438	225,000
Miscellaneous Revenue	1,158,899	1,238,457	1,206,333	1,168,563
Other Sources	0	0	0	321,344
TOTAL REVENUE SOURCES	1,742,424	2,425,461	3,156,473	4,261,595
APPROPRIATIONS				
Airport	727,368	581,794	714,822	717,959
Other	1,542,325	1,631,462	146,651	92,916
Capital Projects	0	1	2,295,000	3,450,720
TOTAL APPROPRIATIONS	2,269,693	2,213,257	3,156,473	4,261,595
=				

Revenue Detail

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22	F
LICENSES & PERMITS					-
32918 Security Access Fees	1,500	1,065	360	500	R
32918 Parking & Storage Fees	9,675	9,728	9,600	12,228	
32918 Airport Operating Permit	6,242	6,951	6,742	6,560	D
	-,	-,	-,	-,	
TOTAL LICENSES & PERMITS	17,417	17,744	16,702	19,288	
INTERGOVERNMENTAL REVENUE					
33141 Federal Grants- Airport Improvements	189,381	181,714	0	117,000	
33441 State Grants- Airport Improvements	240,377	891,473	1,760,000	2,410,400	
TOTAL INTERGOVERNMENTAL REVENUE	429,758	1,073,187	1,760,000	2,527,400	
CHARGES FOR SERVICES					
34410 Custom Fees/Villages	136,350	96,073	173,438	225,000	
TOTAL CHARGES FOR SERVICES	136,350	96,073	173,438	225,000	
MISCELLANEOUS REVENUE	50.005	40.040	0	45 000	
36110 Interest on Investments	50,035	43,840	0	15,000	
36130 Gain/ Loss Investments	32,763	11,933	0	0	
36201 Rental Property- Airport	536,330	542,948	594,735	584,432	
36202 Hangar Rentals	499,140	511,763	581,691	539,344	
36202 Airport Rent- Fuel Sales	26,340	24,286	24,000	24,000	
36202 Tie Down Rents	5,933	6,009 (7,222)	5,907	5,787	
36402 Gain/ Loss Assets	(12,016)	(7,332)	0	0	
36404 Recovery from Losses	20,374	0	0	0	
36909 Other Income	0	105,010	0	0	
TOTAL MISCELLANEOUS REVENUE	1,158,899	1,238,457	1,206,333	1,168,563	
OTHER SOURCES					
38891 Fund Balance Appropriated	0	0	0	321,344	
	0	0	0	021,011	
TOTAL OTHER SOURCES	0	0	0	321,344	
TOTAL RESOURCES	1,742,424	2,425,461	3,156,473	4,261,595	
					1

Airport Fund

Revenue Detail

Fiscal Year 2021 - 22 Annual Budget 417

Goals & Tasks Airport Goal: Eliminate blight and stimulate growth by investing in neighborhood redevelopment, while also Fund pursuing economic opportunities. Task: **Operations** Enhance the airport as an economic engine for the City of Leesburg and surrounding areas to ٠ increase its economic impact on the community by building positive relationships with current and Division 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 **Goals & Tasks 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 ٠ 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: 2019-20 2020-21 2021-22 Airport activity operations 78,828 75,000 78.000 Revenue amount of City hangars leased 511,763 581,691 604.000 Revenue of commercial property leased 542,948 594,735 584,432 Fuel sales by gallons (AvGas & Jet A) 607,143 600,000 600,000 Airport employment, actual 120 125 115 Airport employment economic impact 556 575 529 Construction projects completed 1 3 1 129 156 Estimated number of based aircraft 147

Personnel Schedule

Classification	2021	Change	2022	Amount
Airport Maintenance Technician	1.00	0.00	1.00	30,638
Airport Manager	1.00	0.00	1.00	71,989
Executive Office Manager ¹	0.10	0.00	0.10	7,220
Total	2.10	0.00	2.10	109,847

Notes: Allocations

Executive Office Manager¹ 20%-1220, 70%-1221, 10%-048-8021

Airport Fund

Operations Division

Personnel Schedule

Airport	Appropriations Detail		Account #048-8021-542			
Airport Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22	
Operations	PERSONAL SERVICES12xxRegular Salaries & Wages1410Overtime1530Bonuses/Incentives	102,807 296 0	107,308 107 1,435	106,413 0 0	109,847 0 0	
Division	1641 Vacation/Terms & Buyout 2110 FICA 221x Retirement	4,565 8,747 5,749	2,334 8,112 5,985	0 7,575 6,020	0 8,000 8,307	
	23xx Insurance 2410 Workers' Compensation 26xx Other Payroll Benefits	17,559 2,859 7,986	17,363 2,890 (5,066)	19,805 2,837 426	19,992 2,870 278	
Appropriations	TOTAL PERSONAL SERVICES	150,568	140,468	143,076	149,294	
Detail	OPERATING EXPENSES					
	31xx Professional Services 3410 Contract Services 4010 Travel	35,489 138,118 133	11,478 105,654 49	14,500 179,038 0	11,440 229,597 0	
	41xx Communication 4210 Postage	8,694 225	18,256 50	16,018 150	17,018 100	
	4310 Utilities 4410 Rentals 4415 Internal Fleet Lease	51,410 417 10,575	50,985 0 15,205	54,000 300 11,517	54,000 0 11,632	
	4510 Insurance461x Repairs & Maintenance- Vehicles4620 Repairs & Maintenance- Building	39,819 9,624 131,336	44,993 8,524 39,370	51,969 9,474 90,130	52,369 8,464 69,050	
	 4625 Repairs & Maintenance- Non- Build 46xx Repairs & Maintenance- Equipment 4710 Printing & Binding 4810 Promotional Activities 	97,126 13,306 150	84,620 14,127 291	81,980 15,200 0	50,600 13,900 0	
	 4810 Promotional Activities 4911 Advertising 492x Other Current Charges 4945 Injury/ Damage to Others 	0 151 275 932	0 251 825 0	300 300 1,045 0	0 0 1,045 0	
	4980 Taxes 5180 Minor Furniture/Equipment 521x Operating Supplies	30,099 432 4,127	31,080 8,998 2,648	35,000 3,450 2,650	41,500 500 2,500	
	5230 Fuel Purchases 5410 Publications & Memberships	3,737 625	3,297 625	4,100 625	4,000 950	
	TOTAL OPERATING EXPENSES	576,800	441,326	571,746	568,665	
	TOTAL APPROPRIATIONS	727,368	581,794	714,822	717,959	

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propriations summary	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE	Airport Fund
Personal Services	143,076	149,294	6,218	4.35%	
Operating Expenses	571,746	568,665	(3,081)	-0.54%	Operation Division
TOTALS	714,822	717,959	3,137	0.44%	

Appropriations Summary

Operations Division

Airport	Appropriations Detail	Account #048-8088-542			
Airport Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
Other	OPERATING EXPENSES5001Cost Allocation- City Commission5002Cost Allocation- City Manager5003Cost Allocation- City Clerk5005Cost Allocation- Accounting5007Cost Allocation- Purchasing5010Cost Allocation- IT5013Cost Allocation- Facilities5910Depreciation Expense	1,353 7,160 2,528 9,123 36,600 28,708 3,309 1,453,544	1,904 9,839 2,881 11,311 5,758 29,057 3,171 1,526,239	2,597 8,812 3,110 14,199 5,878 35,065 3,012 0	2,483 8,275 3,143 13,670 26,629 35,493 3,223 0
	TOTAL OPERATING EXPENSES	1,542,325	1,590,160	72,673	92,916
Appropriations Detail	OTHER USES 9160 Reserve/Future Use 9152 Transfer to Fleet Fund TOTAL OTHER USES	0 0	0 41,302 41,302	73,978 0 73,978	0 0
	TOTAL APPROPRIATIONS	1,542,325	1,631,462	146,651	92,916

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	72,673	92,916	20,243	27.85%
Other Uses	73,978	0	(73,978)	-100.00%
TOTALS	146,651	92,916	(53,735)	-36.64%

Significant Budget Changes:

The change in Operating Expenses is directly related to the Cost Allocation- Purchasing (5007) and the yearly reallocation based on prior year PO's issued which related to the Constuction of Storage Hangars.

Appropriations Summary

Airport Fund

Other

A i wa a wt	Appropriations Detail		Account #048-8099-542		
Airport Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	OPERATING EXPENSES				
	3110 Professional Services	195	180	0	0
	3130 Engineering Services	291,231	273,829	200,000	235,720
Capital	4911 Advertising	0	193	0	0
Projects		0.50	074.000		005 700
-	TOTAL OPERATING EXPEN	SES 291,426	274,202	200,000	235,720
	CAPITAL OUTLAY				
	6210 Buildings	77,221	1,116,587	0	3,150,000
	6310 Improvements other than		55,001	2,000,000	3,130,000 0
	6410 Machinery & Equipment	44,120	121,856	2,000,000	65,000
Appropriations		11,120	121,000	00,000	00,000
Αμριομιατιοπο	TOTAL CAPITAL OUTLAY	581,587	1,293,444	2,095,000	3,215,000
Detail			.,,	_,,	-,,
	OTHER USES				
	9999 WIP Contra (Expense)	(873,013)	(1,567,645)	0	0
	TOTAL OTHER USES	(873,013)	(1,567,645)	0	0
	TOTAL APPROPRIATIONS	0	1	2,295,000	3,450,720

L

propriations summary	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE	Airport Fund
Operating Expenses	200,000	235,720	35,720	17.86%	
Capital Outlay	2,095,000	3,215,000	1,120,000	53.46%	Capital Projects
TOTALS	2,295,000	3,450,720	1,155,720	50.36%	riojects

Appropriations Summary

Airport Fund

Project Schedule

Project Schedule

<u>Project</u> WF/Job	<u>Title</u>	Funding Source	Amount
<u>480002</u>	<u>Buildings (\$3,255,720)</u> Roof Replacement- T Hangar 32800 Echo Drive Hangar Design Hangar Buildings Taxiways & Parking	Current Revenue Current Revenue State Grant Current Revenue	150,000 105,720 2,400,000 600,000
<u>480003</u>	Improvements (\$130,000) Develop New Wildlife Hazard Assessment	Federal Grant State Grant Current Revenue	117,000 10,400 2,600
<u>480004</u>	<u>Other Equipment</u> Tractor Upgrade	Current Revenue	65,000
	TOTAL		3,450,720
	Source of Funds		
		Current Revenue State Grant	923,320 2,410,400
		Federal Grant	2,410,400 117,000
	TOTAL		3,450,720

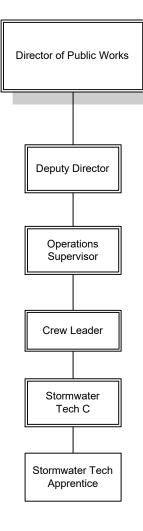
Cliff Kelsey, Director of Public Works

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

\$ 1,699,040

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. Future projects will further improve our stormwater quality and allow us to 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

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
OPERATING REVENUE				
Charges For Services	1,569,934	1,582,861	1,692,108	1,664,182
Other Operating Revenue	91,409	243,988	62,654	34,858
TOTAL OPERATING REVENUE	1,661,343	1,826,849	1,754,762	1,699,040
OPERATING APPROPRIATIONS				
Stormwater	1,703,364	546,968	715,101	719,129
Other Operating Expenses	461,678	471,570	479,262	494,776
	(0. (0. 0. 0. (0))	((() () () () () () () () () (
TOTAL APPROPRIATIONS	(2,165,042)	(1,018,538)	(1,194,363)	(1,213,905)
NET INCOME FROM OPERATIONS	(503,699)	808,311	560,399	485,135
Non-Operating Revenue	0	542,538	0	0
Non-Operating Appropriations	0	0	0	0
	0	542,538	0	0
NET INCOME BEFORE TRANSFERS	(503,699)	1,350,849	560,399	485,135
Transfers to other funds	0	0	0	0
NET INCOME AFTER TRANSFERS	(503,699)	1,350,849	560,399	485,135
Other Sources	0	0	0	0
Capital Projects	1	(1)	(540,000)	(470,000)
NET OTHER SOURCES	1	(1)	(540,000)	(470,000)
UNAPPROPRIATED BALANCE	(503,698)	1,350,848	20,399	15,135
=				

Stormwater Fund

Budget Summary-Operating Statement

Fiscal Year 2021 - 22 Annual Budget 429

Revenue Detail Stormwater

Fund

Revenue

Detail

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
INTERGOVERNMENTAL REVENUE				
33191 Emergency Management	0	601	0	0
33737 Lake County Water Authority	0	212,250	0	0
33738 St Johns River WMD	0	(10,700)	0	0
TOTAL INTERGOVERNMENTAL REVEI	0	202,151	0	0
CHARGES FOR SERVICES				
34306 Stormwater Utility Fees	11,627	1,955	0	0
34370 Conservation & Resource Mgmt	1,544,446	1,573,903	1,676,801	1,656,810
34905 Penalties	13,861	7,003	15,307	7,372
TOTAL CHARGES FOR SERVICES	1,569,934	1,582,861	1,692,108	1,664,182
MISCELLANEOUS REVENUE				
36110 Interest on Investments	58,100	33,114	62,654	34,858
36130 Gain/Loss Investments	33,060	8,723	0	0
36501 Sale of Surplus Materials	249	0	0	0
TOTAL MISCELLANEOUS REVENUE	91,409	41,837	62,654	34,858
OTHER SOURCES				
38891 Fund Balance Appropriated	0	0	0	0
38950 Contribution/Customer Dev	0	542,538	0	0
TOTAL OTHER SOURCES	0	542,538	0	0
TOTAL RESOURCES	1,661,343	2,369,387	1,754,762	1,699,040

Division Summary of Appropriations

ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
267 200	102 600		225 252
,			335,252
1,330,984	303,279	309,040	383,877
1,703,364	546,968	715,101	719,129
461,678	471,570	479,262	494,776
0	0	20,399	15,135
461,678	471,570	499,661	509,911
0	0	0	0
(2,926)	64,207	0	100,000
347,701	1,530,253	540,000	370,000
(344,776)	(1,594,459)	0	0
(1)	1	540,000	470,000
367,380	183,689	356,056	335,252
1,794,736	899,056	838,307	978,653
, ,	,	,	370,000
(344,776)	(1,594,459)	20,399	15,135
2,165,041	1,018,539	1,754,762	1,699,040
	2018-19 367,380 1,335,984 1,703,364 461,678 0 461,678 0 (2,926) 347,701 (344,776) (1) 367,380 1,794,736 347,701 (344,776)	2018-19 2019-20 367,380 183,689 1,335,984 363,279 1,703,364 546,968 461,678 471,570 0 0 461,678 471,570 0 0 461,678 471,570 0 0 461,678 471,570 0 0 461,678 471,570 0 0 1,530,253 64,207 347,701 1,530,253 (344,776) (1,594,459) 1,794,736 899,056 347,701 1,530,253 (344,776) (1,594,459)	2018-192019-202020-21 $367,380$ $183,689$ $356,056$ $1,335,984$ $363,279$ $359,045$ $1,703,364$ $546,968$ $715,101$ $461,678$ $471,570$ $479,262$ 0 0 $20,399$ $461,678$ $471,570$ $499,661$ 0 0 0 $(2,926)$ $64,207$ 0 $347,701$ $1,530,253$ $540,000$ (1) 1 $540,000$ (1) 1 $540,000$ $347,701$ $1,530,253$ $540,000$ $(344,776)$ $(1,594,459)$ $20,399$

Stormwater Fund

Division Summary of Appropriations

Goals & Tasks

Stormwater Fund

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

Task:

Stormwater Division

Goals & Tasks

- Continue to cleanup the stormwater ponds
- 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
- Maintain stormwater infrastructure

Major Accomplishments:

- Completed Stormwater Master Plan update
- □ Completed Venetian Center canal and pond cleanup
- Design of Stormwater Improvement projects from Marshall Drive, North Shore Drive, West Main Street and South Lone Oak Drive

Performance Measures:

	2019-20	2020-21	2021-22
Streets swept (miles)	4,100	4,800	4,850
Swept debris collected (cubic yards)	1,100	2,000	2,100
Main lines cleaned (feet)	1,200	1,500	1,600
Ditches/swales/pond banks restored (linear feet)	400,000	500,000	500,000
Inlets cleaned	1,300	1,000	1,100

Fiscal Year 2021 - 22 Annual Budget

Personnel Schedule

Classification	2021	Change	2022	Amount
Director of Public Works ¹	0.15	0.00	0.15	17,506
Crew Leader ²	0.33	0.00	0.33	16,556
Customer Relations Specialist ³	0.20	0.00	0.20	7,975
Operations Supervisor ⁴	0.33	0.00	0.33	20,112
Stormwater Tech Apprentice	1.00	2.00	3.00	84,927
Stormwater Tech A	1.00	(1.00)	0.00	0
Stormwater Tech C	3.00	(1.00)	2.00	66,060
Total	6.01	0.00	6.01	213,136

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 ³ 20%-5171, 80%-3021

Operations Supervisor ⁴ 33%-5171, 67%-4081

Stormwater Fund

Stormwater Division

Personnel Schedule

Appropriations Detail		Accoun	t # 014–5	171-537
	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
 12xx Regular Salaries & Wages 1410 Overtime 1641 Vacation/Terms & Buyout 2110 FICA 221x Retirement 23xx Insurance 2410 Workers' Compensation 262x Other Payroll Benefits 	202,964 7,270 1,760 14,321 18,949 63,724 8,924 49,468	167,367 1,776 6,349 11,412 17,712 60,681 7,109 (88,717)	222,977 5,000 0 14,821 19,317 84,255 8,931 755	213,136 5,000 0 14,210 18,472 75,224 8,460 750
TOTAL PERSONAL SERVICES	307,380	183,089	300,000	335,252
OPERATING EXPENSES31xxProfessional Services3410Contract Services4010Travel4110Communication4210Postage4310Utilities4410Rentals4415Internal Fleet Lease4510Insurance461xRepairs & Maintenance- Vehicles462xRepairs & Maintenance- Non-Built463xRepairs & Maintenance- Equip49xxOther Current Charges4945Injury/ Damage to Others4950Uncollectible Accounts5180Minor Furniture/Equipment5210Operating Supplies5215Uniforms5230Fuel Purchases5410Publications & Memberships5520TrainingTOTAL OPERATING EXPENSESTOTAL APPROPRIATIONS	20,506 1,010,858 2,694 184 67 138 2,098 110,226 9,656 105,197 10,211 461 281 3,316 38 4,225 30,385 1,949 21,626 30 1,838 1,335,984 1,703,364	$\begin{array}{r} 16,251\\ 98,030\\ 0\\ 119\\ 0\\ 0\\ 4,108\\ 115,689\\ 10,543\\ 77,770\\ 4,802\\ 160\\ 57\\ 0\\ 6,461\\ 1,158\\ 4,963\\ 1,903\\ 19,019\\ 72\\ 2,174\\ \hline 363,279\\ \hline 546,968\\ \end{array}$	20,500 84,000 3,000 1,050 300 2,000 87,902 15,631 87,232 16,500 2,500 2,500 2,500 2,500 0 3,000 6,500 2,275 22,000 125 3,620 359,045 715,101	$\begin{array}{c} 21,000\\ 104,000\\ 3,000\\ 1,408\\ 300\\ 0\\ 18,000\\ 80,600\\ 10,914\\ 82,695\\ 16,500\\ 660\\ 250\\ 2,500\\ 0\\ 3,000\\ 6,500\\ 3,805\\ 24,000\\ 125\\ 4,620\\ \hline 383,877\\ \hline 719,129\\ \end{array}$
	PERSONAL SERVICES 12xx Regular Salaries & Wages 1410 Overtime 1641 Vacation/Terms & Buyout 2110 FICA 21x Retirement 23xx Insurance 2410 Workers' Compensation 262x Other Payroll Benefits TOTAL PERSONAL SERVICES OPERATING EXPENSES 31xx Professional Services 3410 Contract Services 310 Contract Services 4010 Travel 4110 Communication 4210 Postage 4310 Utilities 4410 Rentals 4415 Internal Fleet Lease 4510 Insurance 461x Repairs & Maintenance- Vehicles 462x Repairs & Maintenance- Equip 49x Other Current Charges 4950 Uncollectible Accounts 5180 Minor Furniture/Equipment 5210 Operating Supplies 5215 Uniforms 5230 Fuel Purchases <t< th=""><th>ACTUAL 2018-19PERSONAL SERVICES12xxRegular Salaries & Wages202,9641410Overtime7,2701641Vacation/Terms & Buyout1,7602110FICA14,321221xRetirement18,94923xxInsurance63,7242410Workers' Compensation8,924262xOther Payroll Benefits49,468TOTAL PERSONAL SERVICES367,380OPERATING EXPENSES367,38031xxProfessional Services20,5063410Contract Services1,010,8584010Travel2,6944110Communication1844210Postage674310Utilities1384410Rentals2,0984415Internal Fleet Lease110,2264510Insurance9,656461xRepairs & Maintenance- Vehicles105,197462xRepairs & Maintenance- Non-Built10,211463xRepairs & Maintenance- Equip46149xxOther Current Charges2814945Injury/ Damage to Others3,3164950Uncollectible Accounts385180Minor Furniture/Equipment4,2255210Operating Supplies30,3855215Uniforms1,9495230Fuel Purchases21,6265410Publications & Memberships305520Training1,838TOTAL OPERATING EXPENSES1,335,984<th>ACTUAL 2018-19 ACTUAL 2019-20 PERSONAL SERVICES 202,964 167,367 1410 Overtime 7,270 1,776 1641 Vacation/Terms & Buyout 1,760 6,349 2110 FICA 14,321 11,412 21x Retirement 18,949 17,712 23xx Insurance 63,724 60,681 2410 Workers' Compensation 8,924 7,109 262x Other Payroll Benefits 49,468 (88,717) TOTAL PERSONAL SERVICES 367,380 183,689 OPERATING EXPENSES 31xx Professional Services 20,506 16,251 3140 Contract Services 1,010,858 98,030 4010 Travel 2,694 0 4110 Communication 184 119 4210 Postage 67 0 4310 Utilities 138 0 4415 Internal Fleet Lease 110,226 115,689 4510 Insurance 9,656 10,543</th><th>ACTUAL 2018-19 ACTUAL 2019-20 ADOPTED 2020-21 PERSONAL SERVICES 12xx Regular Salaries & Wages 202,964 167,367 222,977 1410 Overtime 7,270 1,776 5,000 1641 Vacation/Terms & Buyout 1,760 6,349 0 2110 FICA 14,321 11,412 14,821 221x Retirement 18,949 17,712 19,317 23x Insurance 63,724 60,681 84,255 2410 Workers' Compensation 8,924 7,109 8,931 262x Other Payroll Benefits 49,468 (88,717) 755 TOTAL PERSONAL SERVICES 367,380 183,689 356,056 OPERATING EXPENSES 31xx Professional Services 1,010,858 98,030 84,000 4010 Travel 2,694 0 3,000 4110 Communication 184 119 1,050 4210 Postage 67 0 3000</th></th></t<>	ACTUAL 2018-19PERSONAL SERVICES12xxRegular Salaries & Wages202,9641410Overtime7,2701641Vacation/Terms & Buyout1,7602110FICA14,321221xRetirement18,94923xxInsurance63,7242410Workers' Compensation8,924262xOther Payroll Benefits49,468TOTAL PERSONAL SERVICES367,380OPERATING EXPENSES367,38031xxProfessional Services20,5063410Contract Services1,010,8584010Travel2,6944110Communication1844210Postage674310Utilities1384410Rentals2,0984415Internal Fleet Lease110,2264510Insurance9,656461xRepairs & Maintenance- Vehicles105,197462xRepairs & Maintenance- Non-Built10,211463xRepairs & Maintenance- Equip46149xxOther Current Charges2814945Injury/ Damage to Others3,3164950Uncollectible Accounts385180Minor Furniture/Equipment4,2255210Operating Supplies30,3855215Uniforms1,9495230Fuel Purchases21,6265410Publications & Memberships305520Training1,838TOTAL OPERATING EXPENSES1,335,984 <th>ACTUAL 2018-19 ACTUAL 2019-20 PERSONAL SERVICES 202,964 167,367 1410 Overtime 7,270 1,776 1641 Vacation/Terms & Buyout 1,760 6,349 2110 FICA 14,321 11,412 21x Retirement 18,949 17,712 23xx Insurance 63,724 60,681 2410 Workers' Compensation 8,924 7,109 262x Other Payroll Benefits 49,468 (88,717) TOTAL PERSONAL SERVICES 367,380 183,689 OPERATING EXPENSES 31xx Professional Services 20,506 16,251 3140 Contract Services 1,010,858 98,030 4010 Travel 2,694 0 4110 Communication 184 119 4210 Postage 67 0 4310 Utilities 138 0 4415 Internal Fleet Lease 110,226 115,689 4510 Insurance 9,656 10,543</th> <th>ACTUAL 2018-19 ACTUAL 2019-20 ADOPTED 2020-21 PERSONAL SERVICES 12xx Regular Salaries & Wages 202,964 167,367 222,977 1410 Overtime 7,270 1,776 5,000 1641 Vacation/Terms & Buyout 1,760 6,349 0 2110 FICA 14,321 11,412 14,821 221x Retirement 18,949 17,712 19,317 23x Insurance 63,724 60,681 84,255 2410 Workers' Compensation 8,924 7,109 8,931 262x Other Payroll Benefits 49,468 (88,717) 755 TOTAL PERSONAL SERVICES 367,380 183,689 356,056 OPERATING EXPENSES 31xx Professional Services 1,010,858 98,030 84,000 4010 Travel 2,694 0 3,000 4110 Communication 184 119 1,050 4210 Postage 67 0 3000</th>	ACTUAL 2018-19 ACTUAL 2019-20 PERSONAL SERVICES 202,964 167,367 1410 Overtime 7,270 1,776 1641 Vacation/Terms & Buyout 1,760 6,349 2110 FICA 14,321 11,412 21x Retirement 18,949 17,712 23xx Insurance 63,724 60,681 2410 Workers' Compensation 8,924 7,109 262x Other Payroll Benefits 49,468 (88,717) TOTAL PERSONAL SERVICES 367,380 183,689 OPERATING EXPENSES 31xx Professional Services 20,506 16,251 3140 Contract Services 1,010,858 98,030 4010 Travel 2,694 0 4110 Communication 184 119 4210 Postage 67 0 4310 Utilities 138 0 4415 Internal Fleet Lease 110,226 115,689 4510 Insurance 9,656 10,543	ACTUAL 2018-19 ACTUAL 2019-20 ADOPTED 2020-21 PERSONAL SERVICES 12xx Regular Salaries & Wages 202,964 167,367 222,977 1410 Overtime 7,270 1,776 5,000 1641 Vacation/Terms & Buyout 1,760 6,349 0 2110 FICA 14,321 11,412 14,821 221x Retirement 18,949 17,712 19,317 23x Insurance 63,724 60,681 84,255 2410 Workers' Compensation 8,924 7,109 8,931 262x Other Payroll Benefits 49,468 (88,717) 755 TOTAL PERSONAL SERVICES 367,380 183,689 356,056 OPERATING EXPENSES 31xx Professional Services 1,010,858 98,030 84,000 4010 Travel 2,694 0 3,000 4110 Communication 184 119 1,050 4210 Postage 67 0 3000

Appropriations Summary

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	356,056	335,252	(20,804)	-5.84%
Operating Expenses	359,045	383,877	24,832	6.92%
TOTALS	715,101	719,129	4,028	0.56%

Significant Budget Changes:

The increase in Operating Expenses is related to Contract Services (3410).

Stormwater Fund

Stormwater Division

Summary of **Appropriations**

Stormwator	App	propriations Detail		Account	t # 014-70	88-537
Stormwater Fund			ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
		ATING EXPENSES				
	4950	Uncollectible Accounts	5,000	5,000	5,000	5,000
Other	5001	Cost Allocation- City Commission	2,025	2,969	3,643	3,536
other	5002	Cost Allocation- City Manager	10,784	14,405	12,361	11,784
	5003	Cost Allocation- City Clerk	3,795	4,276	4,363	4,476
	5004	Cost Allocation- City Attorney	944	700	995	920
	5005	Cost Allocation- Accounting	13,988	17,051	19,916	19,468
	5006	Cost Allocation- Customer Service	55,755	57,423	63,640	62,601
	5007	Cost Allocation- Purchasing	25,338	2,879	11,756	5,917
Appropriations	5008	Cost Allocation- Warehouse	743	779	1,066	1,125
	5009	Cost Allocation- Human Resources	3,341	3,652	3,598	3,730
Detail	5010	Cost Allocation- IT	44,781	44,268	52,598	53,239
	5011	Cost Allocation- GIS	32,857	36,511	37,314	39,757
	5013	Cost Allocation- Facilities	3,309	3,171	3,012	3,223
	5910	Depreciation Expense	259,018	278,486	260,000	280,000
	тс	TAL OPERATING EXPENSES	461,678	471,570	479,262	494,776
		RUSES				
	9160	Reserve/ Future Capital	0	0	20,399	15,135
	тс	TAL OTHER USES	0	0	20,399	15,135
		L APPROPRIATIONS	461,678	471,570	499,661	509,911

Appropriations Summary

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	479,262	494,776	15,514	3.24%
Other Uses	20,399	15,135	(5,264)	-25.81%
TOTALS	499,661	509,911	10,250	2.05%

Significant Budget Changes:

The increase in Operating Expenses is attributable to increased Depreciation Expense (5910). Other Uses decreased due to a reduction in Reserve/Future Capital (9160).

Stormwater Fund

Other

Appropriations Summary

Stormwater	Appropriations Detail		Accour	it # 014–7	099-537
Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	OPERATING EXPENSES				
	31xx Professional Services	(2,926)	64,207	0	100,000
Capital	TOTAL OPERATING EXPENSES	(2,926)	64,207	0	100,000
Projects	CAPITAL OUTLAY				
	6110 Land Costs	278	53	0	0
	6210 Buildings	79	0	0	0
	6310 Improvements Other Than Bldgs	347,344	1,530,200	540,000	350,000
	6410 Machinery & Equipment	0	0	0	20,000
Appropriations	TOTAL CAPITAL OUTLAY	347,701	1,530,253	540,000	370,000
Detail	OTHER USES				
	9999 WIP Contra	(344,776)	(1,594,459)	0	0
	TOTAL OTHER USES	(344,776)	(1,594,459)	0	0
	TOTAL APPROPRIATIONS	(1)	1	540,000	470,000

Appropriations Summary

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	100,000	100,000	100.00%
Capital Outlay	540,000	370,000	(170,000)	-31.48%
TOTALS	540,000	470,000	(70,000)	-12.96%

Appropriations Summary

Stormwater

Fund

Capital Projects

Fiscal Year 2021 - 22 Annual Budget 439

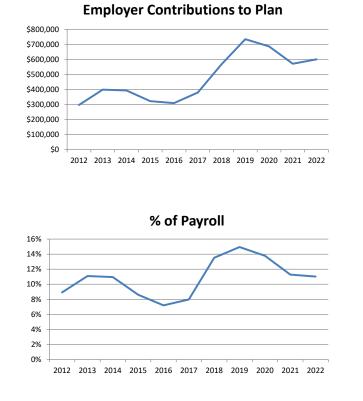
mprovements (\$450,000)	
wood Design Curr & Hwy 441 (Paulings) Curr	Int Revenue 25,000 Int Revenue 100,000 Int Revenue 200,000 Int Revenue 125,000
	nt Revenue 20,000
TOTAL	470,000
Curr	nt Revenue 470,000
TOTAL	470,000
te V Z	ers & inlets Curre wood Design Curre Hwy 441 (Paulings) Curre shood Improvements Curre Machine Curre TOTAL

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 24.29% for the fiscal year 2021-22 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 2021-22 actuarial shortfall is projected to be 11.03% of pensionable wages, or \$600,339.

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 2019-20 of 9.10% was more than the actuarial assumption of 7.40% or a difference of 1.70%. The City's Police, Fire and General Employee pension plans will require contributions of \$600,339, \$867,105 and \$1,135,409, respectively.



Police Pension Trust

Description

Total Department Budget \$ 1,963,389

Police Pension Trust

Revenue Sources &

Appropriations

Revenue Sources and Appropriations

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
REVENUE SOURCES				
Taxes	213,641	227,475	213,641	227,475
Miscellaneous Revenue	2,202,533	2,944,078	1,695,131	1,735,914
TOTAL REVENUE SOURCES	2,416,174	3,171,553	1,908,772	1,963,389
APPROPRIATIONS				
Police Pension Trust	1,410,222	1,122,913	1,908,772	1,963,389
			4 0 0 0 770	
TOTAL APPROPRIATIONS	1,410,222	1,122,913	1,908,772	1,963,389

Revenue Detail

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22	Pensior Trust
TAXES 31252 Insurance Premium Tax (State)	213,641	227,475	213,641	227,475	Revenue
ST252 Insurance Fremium Tax (State)	213,041	227,475	213,041	221,415	Kevenue
TOTAL TAXES	213,641	227,475	213,641	227,475	Detail
MISCELLANEOUS REVENUE					
36111 Miscellaneous Interest	154,046	150,784	155,000	155,000	
361xx Gain/Loss Investments	1,010,954	1,837,613	600,000	600,000	
36801 Employee Contributions	328,464	314,104	368,686	380,575	
36802 Employer Contributions	626,706	542,732	571,445	600,339	
36909 Other Income	82,363	98,845	0	0	
TOTAL MISCELLANEOUS REVENUE	2,202,533	2,944,078	1,695,131	1,735,914	
TOTAL RESOURCES	2,416,174	3,171,553	1,908,772	1,963,389	

Police Pension Trust

Fiscal Year 2021 - 22 Annual Budget 443

Police Pension Trust

Appropriations

Detail

App	propriations Detail		Account
		ACTUAL 2018-19	ACTUAL 2019-20
OPER	ATING EXPENSES		
311x	Professional Services	99,138	123,674
3610	Retirement Benefit Payment	966,399	924,307

Account # 061–1310–51x

ADOPTED ADOPTED

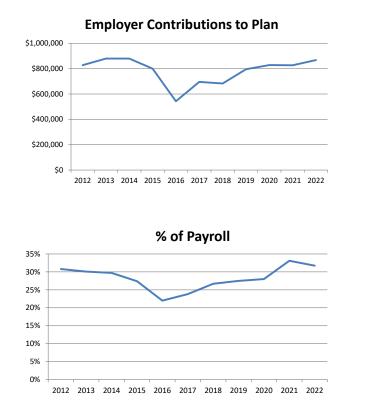
	2018-19	2019-20	2020-21	2021-22
OPERATING EXPENSES				
311x Professional Services	99,138	123,674	113,500	122,000
3610 Retirement Benefit Payment	966,399	924,307	975,000	950,000
3611 Refund of Contributions	344,685	74,932	150,000	150,000
TOTAL OPERATING EXPENSES	1,410,222	1,122,913	1,238,500	1,222,000
OTHER USES				
9940 Reserve For Employee Benefits	0	0	670,272	741,389
TOTAL OTHER USES	0	0	670,272	741,389
TOTAL APPROPRIATIONS	1,410,222	1,122,913	1,908,772	1,963,389

FIREFIGHTERS' PENSION TRUST

The Municipal Firefighters' Retirement Trust Fund covers firefighters. The actuarial funding rate as a percentage of pensionable wages is 43.8% for the fiscal year 2021-22 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 2021-22 actuarial shortfall is projected to be 31.73% of pensionable wages, or \$867,105.

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 2019-20 of 12.19% was more than the actuarial assumption of 7.5% or a difference of 4.69%. The City's Police, Fire and General Employee pension plans will require contributions of \$600,339, \$867,105 and \$1,135,409, respectively.



Firefighter's Pension Trust

Description

Total Department Budget \$ 1,676,985

Firefighter's **Revenue Sources and Appropriations** Pension ACTUAL ACTUAL ADOPTED ADOPTED Trust 2018-19 2019-20 2020-21 2021-22 **REVENUE SOURCES** Taxes 144,627 152,264 144,627 152,264 Miscellaneous Revenue 1,760,507 3,478,833 1,490,420 1,524,721 Revenue Sources & TOTAL REVENUE SOURCES 1,905,134 3,631,097 1,635,047 1,676,985 **Appropriations APPROPRIATIONS Fire Pension Trust** 1,439,857 1,676,985 1,440,654 1,635,047

1,439,857

1,440,654

1,635,047

1,676,985

TOTAL APPROPRIATIONS

Revenue Detail

Revenue Detail				
	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
TAXES				
31251 Insurance Premium Tax (State)	144,627	152,264	144,627	152,264
TOTAL TAXES	144,627	152,264	144,627	152,264
MISCELLANEOUS REVENUE				
36111 Miscellaneous Interest	181,137	167,963	182,000	180,000
361xx Salem Trust/ ICC	619,993	2,273,069	320,000	300,000
36801 Employee Contributions	166,141	177,275	162,178	177,616
36820 Salem Trust	658,780	760,104	826,242	867,105
36909 Other Income	134,456	100,422	0	0
TOTAL MISCELLANEOUS REVENUE	1,760,507	3,478,833	1,490,420	1,524,721
TOTAL RESOURCES	1,905,134	3,631,097	1,635,047	1,676,985

Firefighter's Pension Trust

Revenue

Detail

Firefighter's	Appropriations Detail		Accour	nt # 062-1	320-51x
Pension Trust		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	OPERATING EXPENSES				
	311x Professional Services	171,540	160,795	183,000	175,000
Appropriations	3610 Retirement Benefit Payment	1,179,132	1,239,160	1,180,000	1,250,000
Appropriations	3611 Refund of Contributions	89,185	40,699	90,000	90,000
Detail					
	TOTAL OPERATING EXPENSES	1,439,857	1,440,654	1,453,000	1,515,000
	OTHER USES				
	9940 Reserve For Employee Benefits	0	0	182,047	161,985
	TOTAL OTHER USES	0	0	182,047	161,985
	TOTAL APPROPRIATIONS	1,439,857	1,440,654	1,635,047	1,676,985

GENERAL EMPLOYEES' PENSION TRUST FUND

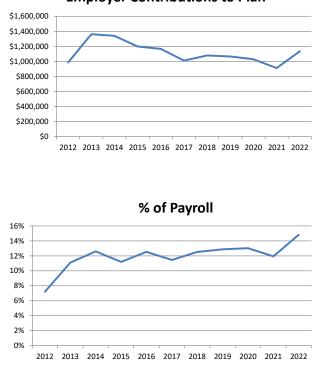
The General Employees' Pension Plan was frozen as of September 30, 2008. Members of the plan will continue to accrue vesting rights in the plan however; benefits were frozen as of September 30, 2008. New members are no longer added to the plan. The City is required to fund any actuarial shortfalls associated with the plan. The fiscal year 2021-22 actuarial shortfall is projected to be 14.82%, or \$1,135,409.

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 2019-20 of 3.95% was less than the actuarial assumption of 7.25% or a difference of 3.3%. The City's Police, Fire and General Employee pension plans will require contributions of \$600,339, \$867,105 and \$1,135,409, respectively.



Employer Contributions to Plan

General Employees' Pension Trust Fund

Description

Total Department Budget \$ 3,245,409

General Employees'	Revenue Sources and Appr	opriations			
Pension Trust Fund	REVENUE SOURCES	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
Revenue	Miscellaneous Revenue Other Sources	2,297,253 0	2,708,513 0	3,335,414 0	3,245,409 0
Sources & Appropriations	TOTAL REVENUE SOURCES	2,297,253	2,708,513	3,335,414	3,245,409
	APPROPRIATIONS General Employees Pension Trust	2,967,510	2,993,464	3,335,414	3,245,409

TOTAL APPROPRIATIONS

2,967,510

2,993,464

3,335,414

3,245,409

Revenue Detail	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22	General Employees' Pension Trust Fund
MISCELLANEOUS REVENUE					
361xx Miscellaneous Interest	649,347	599,649	650,000	610,000	Revenue
36130 Gain/Loss Sale Investment	(724,921)	(750,478)	500,000	0	Detail
36140 Gain/Loss Sale of Security	1,255,670	1,829,609	1,275,000	1,500,000	Detail
36802 Employer Contributions	1,065,288	1,028,808	910,414	1,135,409	
36909 Other Income	51,869	925	0	0	
TOTAL MISCELLANEOUS REVENUE	2,297,253	2,708,513	3,335,414	3,245,409	
OTHER SOURCES					
38891 Fund Balance Appropriated	0	0	0	0	
TOTAL OTHER SOURCES	0	0	0	0	
TOTAL RESOURCES	2,297,253	2,708,513	3,335,414	3,245,409	

General Employees' Pension	Appropriations Detail		Accour	nt # 063-1	330-51x
Trust Fund	OPERATING EXPENSES	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
Appropriations Detail	 311x Professional Services 3114 Financial Investment 3610 Retirement Benefit Payment 3611 Refund of Contributions 	78,157 201,318 2,688,035 0	79,702 200,055 2,666,556 47,151	80,000 205,000 2,700,000 35,000	80,000 205,000 2,700,000 35,000
	TOTAL OPERATING EXPENSES	2,967,510	2,993,464	3,020,000	3,020,000
	OTHER USES 9940 Reserve For Employee Benefits	0	0	315,414	225,409
	TOTAL OTHER USES	0	0	315,414	225,409
	TOTAL APPROPRIATIONS	2,967,510	2,993,464	3,335,414	3,245,409

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).

2021-22 fiscal year monthly rates have increased 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 rate monthly rates listed above. Supplemental coverage is offered to participants over age 65 at the following rate. The city pays \$400.00 of eligible Retiree cost only.

Type of Coverage	Monthly Cost
Retiree Supplemental	\$697.48
Child Supplemental	\$1,055.67
Spouse Supplemental	\$1,090.65
Family Supplemental	\$1,447.40

Additionally, the City currently offers the following options for employees:

- > Dental
- > Vision
- Flexible Spending Account
- > Other Ancillary Products

Description

Total Department Budget

\$ 7,500,000

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 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
REVENUE SOURCES				
Charges for Services	6,568,452	6,266,637	6,845,565	7,077,925
Miscellaneous Revenue	445,039	418,964	423,000	422,075
Other Sources/Installment	0	204,183	0	0
TOTAL REVENUE SOURCES	7,013,491	6,889,784	7,268,565	7,500,000
-				
APPROPRIATIONS				
Health Insurance	6,063,111	6,726,997	6,409,096	6,654,581
Wellness Center	769,684	692,751	859,469	845,419
TOTAL APPROPRIATIONS	6,832,795	7,419,748	7,268,565	7,500,000
=				

Revenue Detail

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22	Insurance Fund
CHARGES FOR SERVICES (343)					
34120 Employee Contributions	1,119,528	1,120,621	1,000,000	1,125,000	- Devenue
34120 Employer Contributions	4,604,683	4,380,064	5,083,090	5,230,925	Revenue
34120 Retiree's Contribution	361,481	326,912	345,000	330,000	Detail
34120 Retiree's Employer Contribution	476,400	430,400	412,800	384,000	
3412x Continuation Coverage	6,360	8,640	4,675	8,000	
TOTAL CHARGES FOR SERVICES	6,568,452	6,266,637	6,845,565	7,077,925	
MISCELLANEOUS REVENUE					
36101 Interest on Investments	26,344	19,369	19,000	12,075	
36130 Gain/Loss Investments	15,342	5,025	0	0	
36906 Misc Reimbursement	21,793	6,416	0	0	
36909 Other Income	342,926	258,078	200,000	275,000	
36918 Reinsurance Payments	0	98, 195	165,000	100,000	
36991 Medicare Part D Subsidy	38,634	31,881	39,000	35,000	
TOTAL MISCELLANEOUS REVENUE	445,039	418,964	423,000	422,075	
OTHER SOURCES/INSTALLMENT					
38165 Transfer from Workers Comp	0	204,183	0	0	
38891 Fund Balance Appropriated	0	0	0	0	
TOTAL OTHER SOURCES	0	204,183	0	0	
TOTAL RESOURCES	7,013,491	6,889,784	7,268,565	7,500,000	

Health

Health Insurance Fund

Health Insurance

Personnel Schedule

50%-1437, 50%-1340

Classification	2021	Change	2022	Amount
Benefits & Compensation Coordinator ¹ Director of Human Resources ²	0.30 0.50	0.00 0.00	0.30 0.50	15,007 40,477
Total	0.80	0.00	0.80	55,484
Note: Allocations				
Benefits & Compensation Coordinator ¹ 70%-1437, 30%-1340				
Director of Human Resources ²				

Personnel

Schedule

Арр	propriations Detail	Account # 064–1340–519				Health
		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22	Insurance Fund
PERS	ONAL SERVICES					
1210	Regular Salaries & Wages	52,063	53,779	54,958	55,484	Health
1410	Overtime	1,249	612	0	0	Insurance
1641	Vacation/Terms & Buyout	1,298	464	0	0	
2110	FICA	4,047	4,057	4,070	4,140	
221x	Retirement	2,570	2,657	2,748	2,830	
23xx	Insurance	4,945	4,999	5,658	5,824	
2410	Workers' Compensation	152	153	154	159	Appropriations
26xx	Other Employee Benefits	(16,807)	1,462	1,508	1,378	Detail
тс	OTAL PERSONAL SERVICES	49,517	68,183	69,096	69,815	
OPER	ATING EXPENSES					
3110	Professional Services	302,172	315,872	315,000	320,000	
4540	Insurance Premiums	401,853	409,683	425,000	425,000	
4570	Insurance Claims	3,664,261	4,288,861	4,000,000	4,239,766	
4572	Prescription Claims	1,627,831	1,539,477	1,600,000	1,600,000	
4575	IBNR	17,477	104,921	0	0	
тс	TAL OPERATING EXPENSES	6,013,594	6,658,814	6,340,000	6,584,766	
OTHE	R USES					
9940	Reserve for Employee Benefits	0	0	0	0	
тс	TAL OTHER USES	0	0	0	0	
ΤΟΤΑ	L APPROPRIATIONS	6,063,111	6,726,997	6,409,096	6,654,581	

Health	Appropriations Detail		Accour	nt # 064-1	341-519
Insurance Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	OPERATING EXPENSES				
	3110 Professional Services	217,645	186,944	226,889	226,889
Wellness	3410 Contract Services	392,273	363,729	459,850	459,850
Center	4110 Communication	5,810	6,525	5,900	6,600
	4310 Utilities	2,627	2,547	2,650	2,650
	46xx Repairs & Maint Office Equip	3,460	3,460	3,680	3,430
	4920 Other Current Charges	184	158	500	1,000
	5180 Minor Furniture/Equipment	430	1,577	0	0
Appropriations	5210 Operating Supplies	65,102	51,749	75,000	60,000
Detail	5218 Pharmaceuticals	82,153	76,062	85,000	85,000
	TOTAL OPERATING EXPENSES	769,684	692,751	859,469	845,419
	TOTAL APPROPRIATIONS	769,684	692,751	859,469	845,419

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 \$ 672,050

Insurance FundACTUAL 2018-19ACTUAL 2019-20ADOPTED 2020-21ADOPTED 2021-22Revenue Sources & Sources & AppropriationsREVENUE SOURCES Charges for Services632,441645,119634,017659,550Other Sources000012,500Other Sources00000AppropriationsTOTAL REVENUE SOURCES701,123715,382659,017672,050AppropriationsAppropriation Administration638,324774,465659,017672,050	Workers'	Revenue Sources and Appro	oriations			
Revenue Sources & Revenue Miscellaneous Revenue 632,441 645,119 634,017 659,550 Miscellaneous Revenue 68,682 70,263 25,000 12,500 Other Sources & 0 0 0 0 0 Appropriations TOTAL REVENUE SOURCES 701,123 715,382 659,017 672,050 Morkers' Compensation Administration 638,324 774,465 659,017 672,050						ADOPTED 2021-22
RevenueMiscellaneous Revenue68,68270,26325,00012,500Sources &Other Sources0000AppropriationsTOTAL REVENUE SOURCES701,123715,382659,017672,050APPROPRIATIONS Workers' Compensation Administration638,324774,465659,017672,050		REVENUE SOURCES				
Sources & AppropriationsOther Sources000TOTAL REVENUE SOURCES701,123715,382659,017672,054APPROPRIATIONS Workers' Compensation Administration638,324774,465659,017672,054						659,550
Sources & AppropriationsTOTAL REVENUE SOURCES701,123715,382659,017672,054APPROPRIATIONS Workers' Compensation Administration638,324774,465659,017672,054	Revenue					12,500
APPROPRIATIONS Workers' Compensation Administration 638,324 774,465 659,017 672,05	Sources &	Other Sources	0		0	0
Workers' Compensation Administration 638,324 774,465 659,017 672,05	Appropriations	TOTAL REVENUE SOURCES	701,123	715,382	659,017	672,050
TOTAL APPROPRIATIONS <u>638,324</u> 774,465 659,017 672,05		Workers' Compensation Administration	638,324	774,465	659,017	672,050
		TOTAL APPROPRIATIONS	638,324	774,465	659,017	672,050

Revenue Detail				
	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
CHARGES FOR SERVICES				
2020 Employer Contributions	632,441	645,119	634,017	659,550
TOTAL CHARGES FOR SERVICES	632,441	645,119	634,017	659,550
MISCELLANEOUS REVENUE				
36101 Interest on Investments	34,409	30,196	25,000	12,500
36130 Gain/Loss Investments	19,163	10,323	0	0
36909 Other Income	591	29,744	0	0
36919 Subrogation Payments	14,519	0	0	0
TOTAL MISCELLANEOUS REVENUE	68,682	70,263	25,000	12,500
OTHER SOURCES				
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	0	0	0	0
TOTAL RESOURCES	701,123	715,382	659,017	672,050

Workers' Compensation Insurance Fund

Revenue

Detail

Workers' Compensation Insurance Fund

Personnel Schedule

Personnel Schedule

Classification	2021	Change	2022	Amount
Finance Director ¹ Payroll & Risk Technician ²	0.15 0.50	0.00 0.00	0.15 0.50	17,831 22,392
Total	0.65	0.00	0.65	40,222

Note: Allocations

Finance Director¹ 15%-1350, 85%-1331 Payroll & Risk Technician² 50%-1350, 50%-1331

Арр	propriations Detail	Detail Account # 065-1350-519				
		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22	
PERS	ONAL SERVICES					
1210	Regular Salaries & Wages	29,782	38,289	38,749	40,222	
1410	Overtime	23	0	0	С	
1530	Bonuses/Incentives	359	505	0	С	
1641	Vacation/Terms & Buyout	846	1,661	0	С	
2110	FICA	2,242	2,833	2,731	2,812	
22xx	Retirement	1,496	1,914	1,953	2,011	
23xx	Insurance	5,221	6,571	7,403	7,622	
2410	Workers' Compensation	87	113	109	113	
26xx	Other Employee Benefits	(8,610)	533	528	522	
тс	TAL PERSONAL SERVICES	31,446	52,419	51,473	53,302	
OPER	ATING EXPENSES					
3110	Professional Services	60,455	42,898	60,000	60,000	
1540	Insurance Premiums	115,199	96,748	115,000	120,000	
1570	Insurance Claims	423,147	372,607	375,000	375,000	
580	Self Insurance Assessment	8,077	5,610	15,000	10,000	
тс	TAL OPERATING EXPENSES	606,878	517,863	565,000	565,000	
OTHE	R USES					
9565	Transfer to Health Insurance Func	0	204,183	0	C	
9940	Reserve for Employee Benefits	0	0	42,544	53,748	
тс	TAL OTHER USES	0	204,183	42,544	53,748	
ΓΟΤΔ	L APPROPRIATIONS	638,324	774,465	659,017	672,050	

Workers' Compensation nsurance Fund

Appropriations Detail



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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. Risk Management Fund

Description

Total Department Budget

\$ 876,886

Risk **Revenue Sources and Appropriations** Management ACTUAL ACTUAL ADOPTED ADOPTED Fund 2018-19 2019-20 2020-21 2021-22 **REVENUE SOURCES** Charges for Services 678,884 775,160 896,801 876,886 Miscellaneous Revenue 4,261 2,865 0 0 Revenue Sources & TOTAL REVENUE SOURCES 683,145 778,025 896,801 876,886 **Appropriations APPROPRIATIONS** 693,990 775,160 Insurance 896,801 876,886

693,990

775,160

896,801

876,886

TOTAL APPROPRIATIONS

Revenue Detail	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22	Risk Manage Fund
CHARGES FOR SERVICES					
34120 Employer Contributions	678,884	775,160	896,801	876,886	Revenue
					Detail
TOTAL CHARGES FOR SERVICES	678,884	775,160	896,801	876,886	
MISCELLANEOUS REVENUE 36101 Interest on Investments 36130 Gain/Loss Investments	2,681 1,580	2,174 691	0 0	0 0	
TOTAL MISCELLANEOUS REVENUE	4,261	2,865	0	0	
TOTAL RESOURCES	683,145	778,025	896,801	876,886	

Risk Management Fund

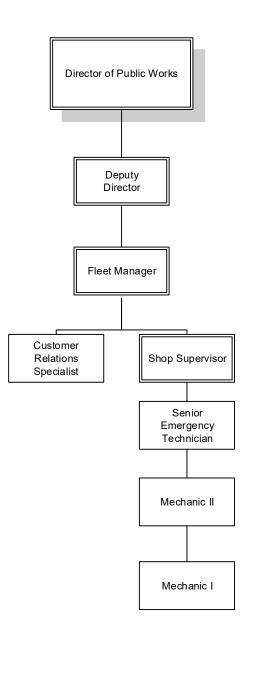
Risk	Appropriations Detail	Account # 066–1360–519			
Management Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
Appropriations Detail	OPERATING EXPENSES 4510 Insurance 4920 Other Current Charges	693,273 717	775,160 0	896,801 0	876,886 0
	TOTAL OPERATING EXPENSES	693,990	775,160	896,801	876,886
	OTHER USES 9940 Reserve for Future Use	0	0	0	0
	TOTAL OTHER USES	0	0	0	0
	TOTAL APPROPRIATIONS	693,990	775,160	896,801	876,886

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

\$ 3,909,179

Fleet Services Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
REVENUE SOURCES				
Intergovernmental Reveune	0	160	0	0
Charges for Services	2,558,947	3,087,210	2,643,458	2,679,955
Miscellaneous Revenue	219,881	196,222	50,000	25,000
Other Sources	685,097	1,434,938	1,291,822	1,204,224
TOTAL REVENUE SOURCES	3,463,925	4,718,530	3,985,280	3,909,179
APPROPRIATIONS				
Maintenance	938,878	963,040	939,035	982,398
Administration	760,022	1,999,786	1,505,345	1,337,131
Capital Purchases	1,133,139	1,432,298	1,540,900	1,589,650
_				
TOTAL APPROPRIATIONS	2,832,039	4,395,124	3,985,280	3,909,179

ACTUAL ACTUAL ADOPTED ADOPTED 2018-19 2019-20 2020-21 2021-22 INTERGOVERNMENTAL REVENUE 33191 Emergency Management 0 160 0 0 TOTAL INTERGOVERNMENTAL REVENUE 0 160 0 0 CHARGES FOR SERVICES 34120 Fuel Surcharge 3,312 2,893 0 0 34120 Non Contract Maintenance Labor 524,574 513,704 525,000 525,000 34120 Lease Fees 1,272,356 1,774,929 1,342,374 1,390,131 34120 Non Contract Maintenance Parts 464,903 501,212 475,000 455,199 34120 Overhead/MRU Fee 291,156 292,393 298,584 307,125 34190 Pool Vehicle Revenue 2,646 2.079 2,500 2,500 TOTAL CHARGES FOR SERVICES 2,558,947 3,087,210 2,643,458 2,679,955 **MISCELLANEOUS REVENUE** 36110 Interest on Investments 74.995 48.193 50.000 25.000 36130 Gain/ Loss Investments 41,695 14,618 0 0 36403 Sale of Furniture/Equipment 64,648 111,048 0 0 36404 Recovery from Losses 35,743 21,520 0 0 36909 Other Income 2,800 843 0 0 TOTAL MISCELLANEOUS REVENUE 219,881 196,222 50,000 25,000 **OTHER SOURCES** 38110 Transfer from General Fund 197,232 27,274 0 0 38191 Transfer from Disc. Sales Tax 479,308 1,299,840 1,139,002 1,012,174 38141 Transfer from Electric 8,557 29,601 0 0 38144 Transfer from Wastewater 0 0 36,921 0 38148 Transfer from Airport 0 41,302 0 0 38891 Fund Balance Appropriated 0 152,820 192,050 0 TOTAL OTHER SOURCES 685,097 1,434,938 1,291,822 1,204,224 **TOTAL RESOURCES** 4,718,530 3,463,925 3,985,280 3,909,179

Revenue Detail

Revenue

Detail

Fleet Services Fund

Goals & Tasks

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

Task:

Goals & Tasks

- 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
- D No accidents, injuries or incidents during Fleet maintenance operations

Performance Measures:

	2019-20	2020-21	2021-22
Amount of mechanic's time spent on vehicle	84%	81%	83%
maintenance (%)			
Yearly preventative maintenance performed on	1,053	966	1,000
vehicles (#)			
Road call breakdowns compared to all	5%	5%	4%

maintenance activities (%)

Personnel Schedule

Classification	2021	Change	2022	Amount
Maintenance 5110				
Mechanic I	1.00	0.00	1.00	31,491
Mechanic II	3.00	0.00	3.00	124,009
Senior Emergency Technician	1.00	0.00	1.00	53,976
Shop Supervisor ¹	0.50	0.00	0.50	28,590
Total Maintenance	5.50	0.00	5.50	238,066
Administration 5121				
Customer Relations Specialist	1.00	0.00	1.00	50,877
Fleet Manager	1.00	0.00	1.00	64,917
Shop Supervisor ¹	0.50	0.00	0.50	28,589
Total Administration	2.50	0.00	2.50	144,383
Total	8.00	0.00	8.00	382,448

Note: Allocations

Shop Supervisor¹ 50% 5110, 50% 5121

Fleet Services Fund

Personnel Schedule

Fleet	Appropriations Detail		Account	# 510-51	10-519
Services Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22
	PERSONAL SERVICES				
	12xx Regular Salaries & Wages	221,569	229,671	231,951	238,066
Maintenance	1410 Overtime	463	1,130	1,500	1,500
Mannenance	15xx Bonuses/Incentives	0	94	0	0
	1641 Vacation/Terms & Buyout	3,370	1,957	0	0
	2110 FICA	16,387	16,822	16,733	17,222
	221x Retirement	10,959	25,677	24,304	18,611
	23xx Insurance	56,478	50,801	56,900	59,099
	2410 Workers' Compensation	7,042	7,256	7,330	7,523
	262x Other Payroll Benefits	(16,034)	(12,769)	317	377
Appropriations					
Detail	TOTAL PERSONAL SERVICES	300,234	320,639	339,035	342,398
Delali					
	OPERATING EXPENSES				_
	3410 Contract Services	100	0	0	0
	4210 Postage	0	17	0	0
	461x Repairs & Maintenance- Vehicles	625,976	638,175	600,000	640,000
	46xx Repairs & Maintenance- Equipment	12,280	3,736	0	0
	4920 Other Current Charges	0	0	0	0
	4932 FM Inventory Over/Short	238	423	0	0
	5230 Fuel Purchases	50	0	0	0
	5410 Publications & Memberships	0	50	0	0
	TOTAL OPERATING EXPENSES	638,644	642,401	600,000	640,000
	TOTAL APPROPRIATIONS	938,878	963,040	939,035	982,398

Appropriations Summary

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE	Services Fund
Personal Services	339,035	342,398	3,363	0.99%	
Operating Expenses	600,000	640,000	40,000	6.67%	Maintenance
TOTALS	939,035	982,398	43,363	4.62%	

Significant Budget Changes:

The increase in Operating Expenses is attributable to increased R&M Machinery & Equipment (4612).

Appropriations Summary

Fleet

Fiscal Year 2021 - 22 Annual Budget 475

Fleet	Appropriations Detail		Account # 510-5121-519			
Services		ACTUAL	ACTUAL	ADOPTED	ADOPTED	
Fund		2018-19	2019-20	2020-21	2021-22	
	PERSONAL SERVICES					
	12xx Regular Salaries & Wages	133,726	138,125	141,430	144,383	
Administration	1410 Overtime	197	30	1,000	750	
	15xx Bonuses/Incentives	0	94	0	0	
	1641 Vacation/Terms & Buyout	6,416	1,860	0	0	
	2110 FICA	10,444	10,382	10,417	10,643	
	221x Retirement	23,970	10,051	9,855	19,906	
	23xx Insurance 2410 Workers' Compensation	21,075 1,190	18,998	22,234	22,234	
	2410 Workers' Compensation 262x Other Payroll Benefits		1,209	1,219 317	1,228 317	
Appropriations	202X Ouler Payroli Dellenis	(22,330)	(27,294)	317	317	
	TOTAL PERSONAL SERVICES	174,688	153,455	186,472	199,461	
Detail						
	OPERATING EXPENSES	40 504	40.054	40.005	04.000	
	3410 Contract Services	10,581	13,854	19,235	21,883	
	4010 Travel	329	100	200	200	
	41xx Communication	634	762	910	910	
	4210 Postage	38	327	100	200	
	4310 Utilities	20,778	20,281	30,000	25,000	
	4510 Insurance	15,070	17,440	21,619	18,861	
	461x Repairs & Maintenance- Vehicles	24,369	23,402	20,000	19,000	
	4620 Repairs & Maintenance- Building 4625 Repairs & Maintenance- Non-Build	0	0 908	2,500 500	2,000 500	
	· ·	4,991				
		3,945	2,717	4,450 100	4,565 100	
	4710 Printing & Binding 4911 Advertising- Other Ads	0 150	0 338	400	300	
	4911 Adventising- Other Ads 4932 FM Inventory Over/Short	150	442,226	400	0	
	5180 Minor Furniture/Equipment	3,666	3,489	4,000	4,000	
	5210 Operating Supplies	12,831	12,343	13,300	4,000 13,300	
	5215 Uniforms	1,621	2,814	4,557	5,327	
	5230 Fuel Purchases	5,652	5,440	7,000	8,500	
	5410 Publications & Memberships	0,002	50	250	100	
	5520 Training	1,194	0	750	750	
	TOTAL OPERATING EXPENSES	106,026	546,491	129,871	125,496	
	OTHER USES					
	9150 Auction Reserve	0	0	50,000	0	
	9101 Transfer to General Fund	479,308	1,299,840	1,139,002	1,012,174	
	9145 Transfer to Communication	0	0	0	0	
	TOTAL OTHER USES	479,308	1,299,840	1,189,002	1,012,174	
	TOTAL APPROPRIATIONS	760,022	1,999,786	1,505,345	1,337,131	

Appropriations Summary

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE	Services Fund
Personal Services	186,472	199,461	12,989	6.97%	
Operating Expenses	129,871	125,496	(4,375)	-3.37%	Administration
Other Uses	1,189,002	1,012,174	(176,828)	-14.87%	
TOTALS	1,505,345	1,337,131	(168,214)	-11.17%	

Appropriations Summary

Fleet

Fleet	Appropriations Detail	Account	Account # 510-5199-519			
Services Fund		ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	ADOPTED 2021-22	
	OPERATING EXPENSES 5910 Depreciation	1,133,139	1,432,298	0	0	
Capital	TOTAL OPERATING EXPENSES	1,133,139	1,432,298	0	0	
Projects	CAPITAL OUTLAY					
	6410 Machinery & Equipment	6,228	0	0	0	
	6413 Fleet Replace	1,773,484	2,454,272	1,540,900	1,589,650	
	6414 Fleet Refurbish	0	0	0	0	
Appropriations	TOTAL CAPITAL OUTLAY	1,779,712	2,454,272	1,540,900	1,589,650	
Appropriations	OTHER USES					
Detail	9160 Reserve/Future Capital	0	0	0	0	
	9999 WIP Contra	(1,779,712)	(2,454,272)	0	0	
	TOTAL OTHER USES	(1,779,712)	(2,454,272)	0	0	
	TOTAL APPROPRIATIONS	1,133,139	1,432,298	1,540,900	1,589,650	

Appropriations Summary

	ADOPTED 2020-21	ADOPTED 2021-22	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	0	0	0.00%
Capital Outlay	1,540,900	1,589,650	48,750	3.16%
Other Uses	0	0	0	0.00%
TOTALS	1,540,900	1,589,650	48,750	3.16%

Appropriations Summary

Fleet

Fund

Capital Projects

Services

Fleet Services Fund

Project Schedule

Project Schedule

Replacement Vehicles Electric-		
2007 Altec Bucket (#4039)		\$ 253,000
1998 Arrowboard (#470)		5,500
Gas-		
2012 F-550 Utility (#508)		61,000
2012 F-550 Utility (#509)		61,000
2004 Trencher (#4020)		80,000
Police-		
2012 Charger (#8111)		52,400
2012 Charger (#8114)		52,400
2013 Charger (#8002)		52,400
2013 Charger (#8003)		52,400
2013 Charger (#8004)		52,400
2013 Charger (#8007)		52,400
2013 Charger (#8008)		52,400
2013 Charger (#8131)		52,400
2014 Charger (#8132)		52,400
2017 Explorer K-9 (#8157)		55,350
Fire-		
2003 Explorer (#647)		35,000
Water-		
2005 F-150 Truck (#2022)		27,500
2005 F-150 Ext Cab (#9072)		27,500
2012 Kubota Zero Turn (#301)		7,700
Wastewater-		
2001 F-150 Truck (#739)		27,500
2002 S-10 Truck (#724)		27,500
2007 Kubota ATV (#7058)		12,000
2002 C2500 Utility (#723)		38,000
Fleet-		
2001 F-350 Utility (#637)		45,000
Solid Waste-		
2013 Automated Truck (#9095)		280,000
Recreation-		
1993 John Deere Tractor (#200)		35,000
2002 1/2 Ton Truck (#222)		27,500
2010 Kubota UTV (#291)		12,000
	Total FY 21-22	\$ 1,589,650



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RESOLUTION NO. 10,925

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LEESBURG, FLORIDA, ADOPTING THE FISCAL YEAR 2021-22 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 2021-22 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 2021-22; and,

WHEREAS, the City Commission has tentatively adopted a budget which they feel in the best interests of citizens of the City of Leesburg, and desires by means of this resolution to finally adopt said budget for the Fiscal Year 2021-22;

NOW THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF LEESBURG, FLORIDA:

SECTION I.

Pursuant to Section 200.065, Fiorida Statues, and all other applicable laws, the following amounts for use by the various funds during Fiscal Year 2021-22 as reflected below, including all modifications or amendments made during this meeting, are hereby adopted as the budget for Fiscal Year 2021-22 for the City of Leesburg, Florida:

GENERAL FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Current Ad Valorem Taxes	
Based on an assessed value of \$1,709,108,240*4.0192 Mills*95% less CRA's)	5,535,488
Other Taxes	4,815,000
icenses and Permits	1,950,770
ntergovernmental Revenue	2,816,685
Charges for Services	1,098,666
ines and Forfeits	165,000
Miscellaneous Revenues	908,830
Total Estimated Revenues	17,290,439
Other Financing Sources:	
Transfers from other Funds	10,281,953
Fund Balance Appropriated	956,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	28,528,392
PROPOSED APPROPRIATIONS	
General Government	4,220,722
Public Safety	16,651,106
Physical Environment	120,557
Transportation	1,294,916
Fconomic Environment	186,964
Human Services	6,600
Culture/Recreation	
Other Uses	4,089,846 118,121
Non Expenditures:	/
Transfers to other Funds	1,839,560
	28,528,392
=	
HOUSING ASSISTANCE FUND	
Miscellaneous Revenues	96,600
Other Financing Sources:	
Fund Balance Appropriated	55,098
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	151,698
PROPOSED APPROPRIATIONS	
Economic Environment	151,69
TOTAL PROPOSED APPROPRIATIONS	151,698

STORMWATER FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	1,664,182
Miscellaneous Revenues	34,858
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,699,040
PROPOSED APPROPRIATIONS	
Physical Environment	1,683,905
Non Expenditures:	
Reserves- Contributions to Retained Earnings	15,135
TOTAL PROPOSED APPROPRIATIONS	1,699,040
GREATER LEESBURG COMMUNITY REDEVELOPMENT AGENCY	
ESTIMATED REVENUES AND OTHER RECEIPTS	
Current Ad Valorem Taxes	229,869
(Based on an assessed value of \$60,202,740*4.0192 Mills*95%)	334,650
Intergovernmental Revenue Miscellaneous Revenues	2,500
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	567,019
PROPOSED APPROPRIATIONS	
Economic Environment	365,529
Non Expenditures:	100 870
Debt Service Reserve for Future Use	100,870 100,620
TOTAL PROPOSED APPROPRIATIONS	567,019
CARVER HEIGHTS COMMUNITY REDEVELOPMENT AGENCY	
ESTIMATED REVENUES AND OTHER RECEIPTS	
Current Ad Valorem Taxes	206,256
(Based on an assessed value of \$54,018,641*4.0192 Mills*95%)	300,276
Intergovernmental Revenue Miscellaneous Revenues	3,750
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	510,282
PROPOSED APPROPRIATIONS	237,970
Economic Environment Non Expenditures:	237,570
Debt Service	96,018
Reserve for Future Use	176,294
TOTAL PROPOSED APPROPRIATIONS	510,282
US HWY 441/27 COMMUNITY REDEVELOPMENT AGENCY	
ESTIMATED REVENUES AND OTHER RECEIPTS	
Current Ad Valorem Taxes	554,173
(Based on an assessed value of \$145,138,213*4.0192 Mills*95%)	000 704
Intergovernmental Revenue Miscellaneous Revenues	806,784 15,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,375,957
PROPOSED APPROPRIATIONS	149,795
Economic Environment	149,795
Non Expenditures: Debt Service	892,286
Reserve for Future Use	333,876
TOTAL PROPOSED APPROPRIATIONS	1,375,957
DEBT SERVICE FUND	
ESTIMATED REVENUES AND OTHER RECEIPTS	
Other Financing Sources:	
Transfers from other Funds	1,750,006
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,750,006
PROPOSED APPROPRIATIONS	
Non Expenditures:	
Debt Service	1,750,006
TOTAL PROPOSED APPROPRIATIONS	1,750,006

CAPITAL PROJECTS FUND

AFTIAL PROJECTS FOND	
STIMATED REVENUES AND OTHER RECEIPTS	
ntergovernmental Revenue	200,000
Other Financing Sources:	
Transfers from other Funds	1,375,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,575,000
PROPOSED APPROPRIATIONS	
Transportation	100,000
Culture/Recreation	1,475,000
TOTAL PROPOSED APPROPRIATIONS	1,575,000
ELECTRIC FUND	
ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	63,730,376
Miscellaneous Revenues	489,218
Other Sources	520,000
Total Estimated Revenues:	64,739,594
Other Financing Sources:	
Fund Balance Appropriated- Renewal & Replacement	5,210,600
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	69,950,194
PROPOSED APPROPRIATIONS	
Physical Environment	61,952,360
Non Expenditures:	
Transfers to other Funds	4,652,141
Debt Service	3,345,693
TOTAL PROPOSED APPROPRIATIONS	69,950,194
GAS FUND	
ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	8,412,816
Miscellaneous Revenues	56,100
Other Sources	86,875
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	8,555,791
PROPOSED APPROPRIATIONS	Accommon and an and a
Physical Environment	6,900,679
Non Expenditures:	
Transfers to other Funds	802,871
Debt Service	352,241
Reserves- Contributions to Retained Earnings TOTAL PROPOSED APPROPRIATIONS	500,000
WATER FUND	
ESTIMATED REVENUES AND OTHER RECEIPTS	
Licenses and Permits	447,102
Charges for Services	9,166,981
Miscellaneous Revenues	102,241
Other Sources	375,000
Total Estimated Revenues:	10,091,324
Other Financing Sources:	
Fund Balance Appropriated- Renewal & Replacement	2,105,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	12,196,324
PROPOSED APPROPRIATIONS	
Physical Environment	8,756,435
Non Expenditures:	-,,
Transfers to other Funds	1,108,150
Debt Service	1,536,409
Reserves- Contributions to Retained Earnings	795,328

WASTEWATER FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Licenses and Permits	1,069,817
Charges for Services	12,687,901
Miscellaneous Revenues	262,939
Total Estimated Revenues	14,020,657
Other Financing Sources:	a wave allow
Fund Balance Appropriated- Renewal & Replacement	1,830,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	15,850,657
PROPOSED APPROPRIATIONS Physical Environment	
	10,919,266
Non Expenditures: Transfers to other Funds	
Debt Service	987,324
Reserves- Contributions to Retained Earnings	2,579,210 1,364,857
TOTAL PROPOSED APPROPRIATIONS	
TOTAL PROPOSED APPROPRIATIONS	15,850,657
SOLID WASTE FUND	
ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	4,614,620
Miscellaneous Revenues	27,472
Other Financing Sources:	
Fund Balance Appropriated	462,788
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	5,104,880
	and the first state of the second state of the
PROPOSED APPROPRIATIONS	
Physical Environment	4,316,309
Non Expenditures:	
Transfers to other Funds	788,571
TOTAL PROPOSED APPROPRIATIONS	5,104,880
AIRPORT FUND	
ESTIMATED REVENUES AND OTHER RECEIPTS	
Licenses and Permits	19,288
Intergovernmental Revenue	2,527,400
Charges for Services	225,000
Miscellaneous Revenues	1,168,563
Total Estimated Revenues	3,940,251
Other Financing Sources:	
Fund Balance Appropriated	321,344
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	4,261,595
PROPOSED APPROPRIATIONS	
Transportation	4,261,595
TOTAL PROPOSED APPROPRIATIONS	4,261,595
POLICE PENSION FUND	
ESTIMATED REVENUES AND OTHER RECEIPTS	
Other Taxes	227,475
Miscellaneous Revenues	1,735,914
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,963,389
PROPOSED APPROPRIATIONS	
General Government	1,222,000
Non Expenditures:	
Reserves- Contributions to Fund Balance	741,389
TOTAL PROPOSED APPROPRIATIONS	1,963,389
FIRE PENSION FUND	
ESTIMATED REVENUES AND OTHER RECEIPTS	
Other Taxes	152,264
Miscellaneous Revenues	1,524,721
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,676,985
PROPOSED APPROPRIATIONS	
General Government	1,515,000
Non Expenditures:	13,000
Reserves- Contributions to Fund Balance	161,985
TOTAL PROPOSED APPROPRIATIONS	1,676,985

.

GENERAL EMPLOYEE'S PENSION FUND	
ESTIMATED REVENUES AND OTHER RECEIPTS	
Miscellaneous Revenues	3,245,409
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	3,245,409
PROPOSED APPROPRIATIONS	2 000 000
General Government	3,020,000
Non Expenditures: Reserves- Contributions to Fund Balance	225 402
TOTAL PROPOSED APPROPRIATIONS	225,409 3,245,409
TO TAE FROPOSED APPROPRIATIONS	
HEALTH INSURANCE FUND	
ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	7,077,925
Miscellaneous Revenues	422,075
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	7,500,000
PROPOSED APPROPRIATIONS	
General Government	7,500,000
TOTAL PROPOSED APPROPRIATIONS	7,500,000
WORKERS' COMPENSATION FUND	
ESTIMATED REVENUES AND OTHER RECEIPTS	
ESTIMATED REVENUES AND OTHER RECEIPTS Charges for Services	659,550
Miscellaneous Revenues	12,500
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	672,050
PROPOSED APPROPRIATIONS	
General Government	618,302
Non Expenditures:	
Reserves- Contributions to Fund Balance TOTAL PROPOSED APPROPRIATIONS	53,748
TOTAL PROPOSED APPROPRIATIONS	672,050
RISK MANAGEMENT FUND	
ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	876,886
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	876,886
PROPOSED APPROPRIATIONS	
General Government	876,886
TOTAL PROPOSED APPROPRIATIONS	876,886
FLEET SERVICES FUND	
ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	2,679,955
Miscellaneous Revenues	25,000
Total Estimated Revenues	2,704,955
Other Financing Sources:	_,. 0-,555
Transfers from other Funds	1,012,174
Fund Balance Appropriated	192,050
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	3,909,179
PROPOSED APPROPRIATIONS	
General Government	2,897,005
Non Expenditures:	_,,000
Transfers to other Funds	1,012,174
TOTAL PROPOSED APPROPRIATIONS	3,909,179
DISCRETIONARY SALES TAX FUND	
ESTIMATED REVENUES AND OTHER RECEIPTS	
ESTIMATED REVENUES AND OTHER RECEIPTS Other Taxes	2,298,165
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	2,298,165
PROPOSED APPROPRIATIONS	
Non Expenditures:	
Transfers to other Funds	2,298,165
TOTAL PROPOSED APPROPRIATIONS	2,298,165
	2,298,165

GAS TAX FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Other Taxes	580,000
Intergovernmental Revenue	175,080
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	755,080
PROPOSED APPROPRIATIONS	
Non Expenditures:	
Transfers to other Funds	755,080
TOTAL PROPOSED APPROPRIATIONS	755,080
BUILDING PERMITS FUND	
ESTIMATED REVENUES AND OTHER RECEIPTS	
Licenses and Permits	990,000
Charges for Services	6,500
Miscellaneous Revenues	10,000
Other Sources	33,050
Total Estimated Revenues	1,039,550
Other Financing Sources:	
Fund Balance Appropriated TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	426,977
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,466,527
PROPOSED APPROPRIATIONS	
Public Safety	1,466,527
TOTAL PROPOSED APPROPRIATIONS	1,466,527
POLICE FORFEITURE FUND	
ESTIMATED REVENUES AND OTHER RECEIPTS	
Other Financing Sources:	
Fund Balance Appropriated	5,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	5,000
PROPOSED APPROPRIATIONS	
Public Safety	5,000
TOTAL PROPOSED APPROPRIATIONS	5,000
POLICE EDUCATION RECEIPTS FUND	
ESTIMATED REVENUES AND OTHER RECEIPTS	
Other Financing Sources:	
Fund Balance Appropriated	6,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	6,000
PROPOSED APPROPRIATIONS	
Public Safety	6,000
TOTAL PROPOSED APPROPRIATIONS	6,000
POLICE IMPACT FEES FUND	
Other Financing Sources:	
Fund Balance Appropriated	10,500
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	10,500
PROPOSED APPROPRIATIONS	
Non Expenditures:	
Transfers to other Funds	10,500
TOTAL PROPOSED APPROPRIATIONS	10,500
FIRE IMPACT FEES FUND	
ESTIMATED REVENUES AND OTHER RECEIPTS	
Other Financing Sources:	
Fund Balance Appropriated	250
TOTAL ESTIMATED REVENUE AND OTHER RECEIPTS	250
PROPOSED APPROPRIATIONS	
Non Expenditures:	
Transfers to other Funds	250
TOTAL PROPOSED APPROPRIATIONS	250

RECREATION IMPACT FEES FUND

RECREATION IMPACT PEES FOND	
ESTIMATED REVENUES AND OTHER RECEIPTS	
Other Financing Sources:	
Fund Balance Appropriated	181,000
TOTAL ESTIMATED REVENUE AND OTHER RECEIPTS	181,000
PROPOSED APPROPRIATIONS	
Non Expenditures:	
Transfers to other Funds	181,000
TOTAL PROPOSED APPROPRIATIONS	181,000
ALL FUNDS	10
ESTIMATED REVENUES AND OTHER RECEIPTS	
Ad Valorem Taxes	6,525,786
Other Taxes	8,072,904
Licenses and Permits	4,476,977
Intergovernmental Revenue	7,160,875
Charges for Services	112,901,358
Fines and Forfeits	165,000
Miscellaneous Revenues	10,143,690
Other Sources	1,014,925
Total Estimated Revenues	150,461,515
Other Financing Sources:	
Transfers from other Funds	14,419,133
Fund Balance Appropriated- Renewal & Replacement	9,145,600
Fund Balance Appropriated	2,617,007
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	176,643,255
ALL FUNDS (cont.)	
PROPOSED APPROPRIATIONS	
General Government	21,869,915
Public Safety	18,128,633
Physical Environment	94,649,511
Transportation	5,656,511
Economic Environment	1,091,956
Human Services	6,600
Culture/Recreation	5,564,848
Other Uses	118,123
Non Expenditures:	
Transfers to other Funds	14,435,792
Debt Service	10,652,729
Reserve for Future Use	610,79
Reserves- Contributions to Fund Balance	1,182,53
Reserves- Contributions to Retained Earnings	2,675,320
	176,643,255

SECTION II.

This resolution shall become effective October 1, 2021. City Commission.

PASSED AND ADOPTED at a regular meeting of the City Commission of the City of Ley the 27th day of September 2021. inter 1 Florida held

Inditionis City Clerk



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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

Project #	<u>W F #</u>	Project Description	Funding Source	<u>Amount</u>
GFASST	1380062/1	Planning & Zoning Copier	Discretionary Sales Tax	7,500
GFASST	1380062/2	Electric Copier	Discretionary Sales Tax	7,500
GFASST	1380074	VMWARE Servers (2)	Discretionary Sales Tax	60,000
GFASST	1380076	City Hall Backup Power	Discretionary Sales Tax	30,000
GFASST	1380078	Switches (2)	Discretionary Sales Tax	12,000
GFASST	1380081	Fiber Diagnostics Repair Equipment	Discretionary Sales Tax	15,000
		Total Information Technology Department		132,000
FIRE				
FIRE				

<u>Project #</u> GFASST	<u>W F #</u>	Project Description Extrication Tool	Funding Source Discretionary Sales Tax	<u>Amount</u> 50,000
		Total Fire Department	-	50,000
PUBLIC WO	RKS			
Project #	<u>W F #</u>	Project Description	Funding Source	<u>Amount</u>
310051	1380258	<u>Streets</u> Road Resurfacing	Gas Tax	100,000
		Total Public Works Department	-	100,000
LIBRARY				
Project #	<u>W F #</u>	Project Description	Funding Source	<u>Amount</u>
GFASST	1380083	Meeting Room Operable Partition Replacement	Discretionary Sales Tax	48,600
		Total Library Department	-	48,600
RECREATIO	N			
Project #	<u>W F #</u>	Project Description	Funding Source	<u>Amount</u>
GFASST	1380084	Box Blade Laser Level for Athletic Fields	Discretionary Sales Tax	17,600
310081	1380262	Rails to Trails (\$375,000)	Recreation Impact Fees	25,000
			Federal Grant (ARP)	350,000
310081	1380263	Marina Slips (\$500,000 Total, \$250,000 in FY21)	Discretionary Sales Tax	250,000
310051	1380266	Sleepy Hollow Grandstands (\$400,000)	County Grant	200,000
			Recreation Impact Fees	150,000
			Discretionary Sales Tax	50,000
310081	1380267	Pat Thomas Rehab (\$400,000)	Transfer from Solid Waste Fund	300,000
040004	4000000	Dalarsen Da al Danzalition	Discretionary Sales Tax	100,000
310081	1380302	Dabney Pool Demolition	Transfer from Solid Waste Fund	50,000
		Total Recreation Department	-	1,492,600

Funding Source

General Fund (cont.)

Discretionary Sales Tax	648,200
Transfer from Solid Waste Fund	350,000
Recreation Impact Fees	175,000
Gas Tax	100,000
County Grant Federal Grant (ARP)	200,000 350,000
Federal Grant (ARF)	550,000
Total General Government Funding Sources	1,823,200

Enterprise Funds

STORMWATER

Project #	<u>WF#</u>	Project Description	Funding Source	<u>Amount</u>
		Drainage Improvements		
140002		Lake Hollywood Design	Stormwater Fees	100,000
140002		Curbs, gutters & inlets	Stormwater Fees	25,000
140002		Canal St & Hwy 441	Stormwater Fees	200,000
140002		Lake Robinhood Improvement	Stormwater Fees	125,000
		Total Stormwater Department		450,000
		Funding Source		
		Stormwater Fees		450 000

Sioniwaler rees	450,000
Total Stormwater Funding Sources	450,000

ELECTRIC

Project #	<u>W F #</u>	Project Description	Funding Source	<u>Amount</u>
410001	Various	Meters	Renewal & Replacement	58,000
410002	Various	Transformers (\$761,000)	Renewal & Replacement Customer Contribution	751,000 10,000
410003	Various	Capacitors	Renewal & Replacement	81,000
410004	Various	Distribution Lines (\$1,847,000)	Customer Contribution Renewal & Replacement	415,000 1,432,000
410005	Various	Sectionalizing Equipment	Renewal & Replacement	165,000
410006	Various	<u>Lights (\$762,000)</u>	Customer Contribution Renewal & Replacement	75,000 687,000
410008	Various	Other equipment	Renewal & Replacement	306,000
410010	Various	Subdivisions (\$480,000)	Customer Contribution Renewal & Replacement	20,000 460,000
410011	Various	Reconductoring	Renewal & Replacement	944,200
410012	Various	Substations	Renewal & Replacement	195,000
		Total Electric Department		5,599,200
		Funding Source		
		Customer Contribution Renewal & Replacement		520,000 5,079,200
		Total Electric Funding Sources		5,599,200

GAS

Project #	<u>WF#</u>	Project Description	Funding Source	<u>Amount</u>
420001	Various	<u>Meters (\$350,614)</u> Regular meters ERT meters	Current Revenue Current Revenue	51,694 298,920
420002		<u>Mains (\$309,108)</u> CR 470 Tunnel Relocation McEleay 6" Extension	Current Revenue Customer Contribution Current Revenue	149,108 40,000 120,000
420003	Various	Tools & Equipment Pneumatic Mole	Current Revenue	5,500
420004	Various	<u>Vehicles & Equipment</u> Mini Ex Trailer	8,000	
420008	Various	Regulators Current Revenue		14,647
420009	Various	Farm Tap/ Industrial Equip	Current Revenue	25,136
420010	Various	Services	Current Revenue	148,254
		Total Gas Department		861,259
		Funding Source		
		Current Revenue Customer Contribution		821,259 40,000
		Total Gas Funding Sources		861,259
WATER				
Project #	<u>WF#</u>	Project Description	Funding Source	Amount
430002		<u>Mains (\$1,625,000)</u>		

430002	<u>Mains (\$1,625,000)</u> US Hwy 27 South St. to Citizen Blvd. Carver Heights- Thomas to Hwy 27 Replace 10" Main to Hwy 27 Stock Subdivision	Renewal & Replacement Renewal & Replacement Renewal & Replacement Renewal & Replacement	125,000 500,000 500,000 500,000
430006	Plant & Storage (\$405,000) Storage Tank Highland Lakes Well Rehabilitation Elevated Tank Inspection & Rehab Water Treatment Facility Replacements Fire Protection Hydrant Replacement MOV Turnpike reuse/reject valve Total Water Department <u>Funding Source</u>	Renewal & Replacement Renewal & Replacement Renewal & Replacement Renewal & Replacement Renewal & Replacement Renewal & Replacement	50,000 75,000 75,000 100,000 25,000 80,000 2,030,000
	Renewal & Replacement		2,030,000
	Total Water Funding Sources		2,030,000

WASTEWATER

Project #	<u>W F #</u>	Project Description	Funding Source	<u>Amount</u>
440002		Collecting Sewers (\$1,350,000)	Panawal & Panlagament	200,000
		Line under Building Forcemain South 27	Renewal & Replacement Renewal & Replacement	200,000 500,000
		IPP Program Local Limits Evaluation	Renewal & Replacement	50,000
		Lift Station Rehabilitation	Renewal & Replacement	500,000
		Vitrified Clay Pipe	Renewal & Replacement	100,000
440003		Other Equipment (\$155,000)	Densuel & Denlagement	05 000
		Tools & Equipment Pump Packages	Renewal & Replacement Renewal & Replacement	95,000 60,000
			richewar a ricplacement	00,000
440006		<u>Treatment Plant (\$250,000)</u>	Demousl & Demle comment	100.000
		Canal Street Turnpike Plant	Renewal & Replacement Renewal & Replacement	100,000 100,000
		Discharge Pipe Replacement/Line Wet Wells	Renewal & Replacement	50,000
		Total Wastewater Department		1,755,000
		Funding Source		
		runuing source		
		Renewal & Replacement		1,755,000
		Total Wastewater Funding Sources		1,755,000
AIRPORT				
Project #	<u>W F #</u>	Project Description	Funding Source	<u>Amount</u>
<u>Project #</u> 480002		Buildings (\$3,255,720)		
	<u>W F #</u> 1383896	<u>Buildings (\$3,255,720)</u> Roof Replacement- T Hangar 32800 Echo Drive	Current Revenue	150,000
		<u>Buildings (\$3,255,720)</u> Roof Replacement- T Hangar 32800 Echo Drive Hangar Design	Current Revenue Current Revenue	150,000 105,720
		<u>Buildings (\$3,255,720)</u> Roof Replacement- T Hangar 32800 Echo Drive	Current Revenue Current Revenue	150,000
480002		Buildings (\$3,255,720) Roof Replacement- T Hangar 32800 Echo Drive Hangar Design Hangar Building Taxiways and Parking (\$3,000,000)	Current Revenue Current Revenue State Grant	150,000 105,720 2,400,000
		<u>Buildings (\$3,255,720)</u> Roof Replacement- T Hangar 32800 Echo Drive Hangar Design	Current Revenue Current Revenue State Grant	150,000 105,720 2,400,000
480002	1383896	Buildings (\$3,255,720) Roof Replacement- T Hangar 32800 Echo Drive Hangar Design Hangar Building Taxiways and Parking (\$3,000,000)	Current Revenue Current Revenue State Grant Current Revenue Federal Grant State Grant	150,000 105,720 2,400,000 600,000 117,000 10,400
480002	1383896	Buildings (\$3,255,720) Roof Replacement- T Hangar 32800 Echo Drive Hangar Design Hangar Building Taxiways and Parking (\$3,000,000)	Current Revenue Current Revenue State Grant Current Revenue Federal Grant	150,000 105,720 2,400,000 600,000 117,000
480002	1383896	Buildings (\$3,255,720) Roof Replacement- T Hangar 32800 Echo Drive Hangar Design Hangar Building Taxiways and Parking (\$3,000,000) Improvements (\$130,000) Develop New Wildlife Hazard Assessment Other Equipment	Current Revenue Current Revenue State Grant Current Revenue Federal Grant State Grant	150,000 105,720 2,400,000 600,000 117,000 10,400
480002 480003	1383896	Buildings (\$3,255,720) Roof Replacement- T Hangar 32800 Echo Drive Hangar Design Hangar Building Taxiways and Parking (\$3,000,000) Improvements (\$130,000) Develop New Wildlife Hazard Assessment	Current Revenue Current Revenue State Grant Current Revenue Federal Grant State Grant	150,000 105,720 2,400,000 600,000 117,000 10,400
480002 480003	1383896	Buildings (\$3,255,720) Roof Replacement- T Hangar 32800 Echo Drive Hangar Design Hangar Building Taxiways and Parking (\$3,000,000) Improvements (\$130,000) Develop New Wildlife Hazard Assessment Other Equipment Tractor Upgrade	Current Revenue Current Revenue State Grant Current Revenue Federal Grant State Grant Current Revenue	150,000 105,720 2,400,000 600,000 117,000 10,400 2,600 65,000
480002 480003	1383896	Buildings (\$3,255,720) Roof Replacement- T Hangar 32800 Echo Drive Hangar Design Hangar Building Taxiways and Parking (\$3,000,000) Improvements (\$130,000) Develop New Wildlife Hazard Assessment Other Equipment	Current Revenue Current Revenue State Grant Current Revenue Federal Grant State Grant Current Revenue	150,000 105,720 2,400,000 600,000 117,000 10,400 2,600
480002 480003	1383896	Buildings (\$3,255,720) Roof Replacement- T Hangar 32800 Echo Drive Hangar Design Hangar Building Taxiways and Parking (\$3,000,000) Improvements (\$130,000) Develop New Wildlife Hazard Assessment Other Equipment Tractor Upgrade	Current Revenue Current Revenue State Grant Current Revenue Federal Grant State Grant Current Revenue	150,000 105,720 2,400,000 600,000 117,000 10,400 2,600 65,000
480002 480003	1383896	Buildings (\$3,255,720) Roof Replacement- T Hangar 32800 Echo Drive Hangar Design Hangar Building Taxiways and Parking (\$3,000,000) Improvements (\$130,000) Develop New Wildlife Hazard Assessment Other Equipment Tractor Upgrade Total Airport Department	Current Revenue Current Revenue State Grant Current Revenue Federal Grant State Grant Current Revenue	150,000 105,720 2,400,000 600,000 117,000 10,400 2,600 65,000
480002 480003	1383896	Buildings (\$3,255,720) Roof Replacement- T Hangar 32800 Echo Drive Hangar Design Hangar Building Taxiways and Parking (\$3,000,000) Improvements (\$130,000) Develop New Wildlife Hazard Assessment Other Equipment Tractor Upgrade Federal Grant State Grant	Current Revenue Current Revenue State Grant Current Revenue Federal Grant State Grant Current Revenue	150,000 105,720 2,400,000 600,000 117,000 10,400 2,600 65,000 <u>3,450,720</u> 117,000 2,410,400
480002 480003	1383896	Buildings (\$3,255,720) Roof Replacement- T Hangar 32800 Echo Drive Hangar Design Hangar Building Taxiways and Parking (\$3,000,000) Improvements (\$130,000) Develop New Wildlife Hazard Assessment Other Equipment Tractor Upgrade Total Airport Department Funding Source Federal Grant	Current Revenue Current Revenue State Grant Current Revenue Federal Grant State Grant Current Revenue	150,000 105,720 2,400,000 600,000 117,000 10,400 2,600 65,000 <u>3,450,720</u> 117,000

SOLID WASTE

Project #	<u>W F #</u>	Project Description	Funding Source	<u>Amount</u>
GFASST		New Solid Waste Truck	Current Revenue	250,000
		Total Building Permits		250,000
		Funding Source		
		Current Revenue		250,000
		Total Solid Waste Funding Sources		250,000
		Special Revenue Fund		

FLEET

Project #	<u>WF#</u>	Project Description	Funding Source	<u>Amount</u>
FLEET		Replacement Vehicles (\$1,589,650)		
	1380720	Electric- 2007 Altec Bucket (#4039)	Discretionary Sales Tax	253,000
	1380721	Electric- 1998 Arrowboard (#470)	Discretionary Sales Tax	5,500
	1380722	Gas- 2012 F550 Utility (#508)	Discretionary Sales Tax	61,000
	1380723	Gas- 2012 F550 Utility (#509)	Discretionary Sales Tax	61,000
	1380724	Gas- 2004 Trencher (#4020)	Discretionary Sales Tax	80,000
	1380726	Police- 2012 Charger (#8111)	Current Revenue	52,400
	1380727	Police- 2012 Charger (#8114)	Current Revenue	52,400
	1380729	Police- 2013 Charger (#8002)	Current Revenue	52,400
	1380730	Police- 2013 Charger (#8003)	Current Revenue	52,400
	1380734	Police- 2013 Charger (#8004)	Current Revenue	52,400
	1380737	Police- 2013 Charger (#8007)	Current Revenue	52,400
	1380738	Police- 2013 Charger (#8008)	Current Revenue	52,400
	1380740	Police- 2013 Charger (#8131)	Current Revenue	52,400
	1380742	Police- 2014 Charger (#8132)	Current Revenue	52,400
	1380744	Police- 2017 Explorer K-9 (#8157)	Current Revenue	55,350
	1380745	Fire- 2003 Explorer (#647)	Current Revenue	35,000
	1380748	Water- 2005 F150 Truck (#2022)	Discretionary Sales Tax	27,500
	1380752	Water- 2005 F150 Ext Cab (#9072)	Discretionary Sales Tax	27,500
	1380753	Water- 2012 Kubota Zero Turn (#301)	Discretionary Sales Tax	7,700
	1380755	Wastewater- 2001 F150 Truck (#739)	Discretionary Sales Tax	27,500
	1380757	Wastewater- 2002 S10 Truck (#724)	Discretionary Sales Tax	27,500
	1380760	Wastewater- 2007 Kubota ATV (#7058)	Discretionary Sales Tax	12,000
	1380763	Wastewater- 2002 C2500 Utility (#723)	Discretionary Sales Tax	38,000
	1380766	Fleet- 2001 F350 Utility (#637)	Discretionary Sales Tax	45,000
	1380769	Solid Waste- 2013 Automated Truck (#9095)	Discretionary Sales Tax	280,000
	1380770	Recreation- 1993 John Deere Tractor (#200)	Discretionary Sales Tax	35,000
	1380773	Recreation- 2002 1/2 Ton Truck (#222) (\$27,500)	Discretionary Sales Tax	23,974
			Current Revenue	3,526
	1380777	Recreation- Kubota UTV (#291)	Current Revenue	12,000
		Total Fleet Department		1,589,650
		Funding Source		
		Current Revenue		577,476
		Discretionary Sales Tax		1,012,174
		Total Fleet Funding Sources		1,589,650
		Fiscal Year 2021 - 22 Annual Budget		

TOTAL COSTS

General Government	1,823,200
Stormwater	450,000
Electric	5,599,200
Gas	861,259
Water	2,030,000
Wastewater	1,755,000
Airport	3,450,720
Fleet	1,589,650
Total Costs	17,809,029
Funding Source	
Current Revenue	2,572,055
Stormwater Fees	450,000
Discretionary Sales Tax	1,660,374
Federal Grant	117,000
Federal Grant (ARP)	350,000
State Grant	2,410,400
County Grant	200,000
Renewal & Replacement	8,864,200
Transfer from Solid Waste Fund	350,000
Recreation Impact Fees	175,000
Gas Tax	100,000
Customer Contribution	560,000
Total Funding Sources	17,809,029

Capital Improvement Program Operating Costs

Department	Item Description	Long-term Operating Costs Associated	A	mount	2021-22	2022-23	2023-24	2024-25	2025-26	5-`	Year Totals
Information Technology	Planning & Zoning Copier	Ongoing maintenance fees	\$	7,500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$	2,500
Information Technology	Electric Copier	Ongoing maintenance fees	\$	7,500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$	2,500
Information Technology	VMWARE Servers (2)	Ongoing operating and maintenance fees	\$	60,000				\$ 5,000	\$ 5,000	\$	10,000
Information Technology	City Hall Backup Power	No impact to operating budget	\$	30,000						\$	-
Information Technology	Switches (2)	No impact to operating budget	\$	12,000						\$	-
Information Technology	Fiber Diagnostics Repair Equipment	No impact to operating budget	\$	15,000						\$	-
Fire	Extrication Tool	Ongoing maintenance fees	\$	50,000		\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$	10,000
Public Works	Road Resurfacing	No impact to operating budget	\$	100,000						\$	-
Library	Meeting Room Operable Partition Replacement	No impact to operating budget	\$	48,600						\$	-
Recreation	Box Blade Laser Level	Ongoing maintenance fees	\$	17,600	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$	8,500
Recreation	Rails to Trails	No impact to operating budget	\$	375,000						\$	-
Recreation	Marina Slips	No impact to operating budget	\$	250,000						\$	-
Recreation	Sleepy Hollow Grandstands	No impact to operating budget	\$	400,000						\$	-
Recreation	Pat Thomas Rehab	No impact to operating budget	\$	400,000						\$	-
Recreation	Dabney Pool Demolition	No impact to operating budget	\$	50,000						\$	-
Stormwater	Lake Hollywood Design	No impact to operating budget	\$	100,000						\$	-
Stormwater	Curbs, gutters & Inlets	No impact to operating budget	\$	25,000						\$	-
Stormwater	Canal St & Hwy 441	No impact to operating budget	\$	200,000						\$	-
Stormwater	Lake Robinhood Improvements	No impact to operating budget	\$	125,000						\$	-
Electric	Meters	Ongoing maintenance fees	\$	58,000	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$	2,500
Electric	Transformers	Ongoing maintenance fees	\$	761,000	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000	\$	115,000
Electric	Capacitors	Ongoing maintenance fees	\$	81,000	\$ 2,000	\$ 2,250	\$ 2,500	\$ 2,750	\$ 3,000	\$	12,500
Electric	Distribution Lines	Ongoing maintenance fees	\$	1,847,000	\$ 28,000	\$ 28,000	\$ 30,000	\$ 32,500	\$ 35,000	\$	153,500
Electric	Sectionalizing Equipment	Ongoing maintenance fees	\$	165,000	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,500	\$ 3,500	\$	15,000
Electric	Lights	Ongoing maintenance fees	\$	762,000	\$ 3,000	\$ 3,000	\$ 3,500	\$ 3,500	\$ 4,000	\$	17,000
Electric	Other Equipment	Ongoing maintenance fees	\$	306,000	\$ 5,000	\$ 10,000	\$ 12,000	\$ 15,000	\$ 15,000	\$	57,000
Electric	Subdivisions	Ongoing maintenance fees	\$	480,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000	\$	100,000
Electric	Reconductoring	Ongoing maintenance fees	\$	944,200	\$ 5,000	\$ 5,000	\$ 5,000	\$ 7,500	\$ 7,500	\$	30,000
Electric	Substations	Ongoing maintenance fees	\$	195,000	\$ 5,000	\$ 5,000	\$ 7,500	\$ 10,000	\$ 10,000	\$	37,500

Capital Improvement Program Operating Costs (Continued)

Department	Item Description	Long-term Operating Costs Associated	4	Amount	2021-22	2022-23	2023-24	2024-25	2025-26	5	-Year Totals
Gas	Meters	Leak survey, meter reading costs	\$	350,614	\$ 3,506	\$ 3,506	\$ 10,518	\$ 3,506	\$ 3,506	\$	24,543
Gas	Mains	Annual patrol of lines	\$	309,108	\$ 6,182	\$ 6,182	\$ 6,182	\$ 6,182	\$ 6,182	\$	30,911
Gas	Tools & Equipment	Annual calibration	\$	5,500	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$	250
Gas	Mini Ex Trailer	Ongoing operating & maintenance fees	\$	8,000	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$	500
Gas	Regulators	Leak survey	\$	14,647			\$ 350			\$	350
Gas	Farm/Tap/Industrial Equipment	Inspections	\$	25,136	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$	3,000
Gas	Services	Leak survey	\$	148,254			\$ 1,483			\$	1,483
Water	US Hwy 27 South St to Citizen Blvd.	Ongoing maintenance fees	\$	125,000	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$	(10,000)
Water	Carver Heights- Thomas to Hwy 27	Ongoing maintenance fees	\$	500,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$	50,000
Water	Replace 10" Main to Hwy 27	No impact to operating budget	\$	500,000						\$	-
Water	Stock Subdivision	Ongoing maintenance fees	\$	500,000	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$	(5,000)
Water	Storage Tank Highland Lakes	No impact to operating budget	\$	50,000							
Water	Elevated Tank Inspection & Rehab	No impact to operating budget	\$	75,000						\$	-
Water	Well Rehabilitation	Ongoing maintenance fees	\$	75,000	\$ (4,000)	\$ (4,000)	\$ (4,000)	\$ (4,000)	\$ (4,000)	\$	(20,000)
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
Water	MOV Turnpike reuse/reject valve	No impact to operating budget	\$	80,000						\$	-
Wastewater	Line Under Building	No impact to operating budget	\$	200,000						\$	-
Wastewater	Forcemain South 27	No impact to operating budget	\$	500,000						\$	-
Wastewater	IPP Program Local Limit Evaluation	No impact to operating budget	\$	50,000						\$	-
Wastewater	Lift Station Rehabilitation	Ongoing operating & maintenance fees	\$	500,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$	25,000
Wastewater	Vitrified Clay Pipe	No impact to operating budget	\$	100,000						\$	-
Wastewater	Other Equipment	Ongoing maintenance fees	\$	155,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$	12,500
Wastewater	Treatment Plant (Canal Street)	Ongoing maintenance fees	\$	100,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$	5,000
Wastewater	Treatment Plant (Turnpike)	Ongoing maintenance fees	\$	100,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$	5,000
Wastewater	Discharge Pipe Replacement/Line Wet Wells	No impact to operating budget	\$	50,000						\$	-
Airport	Roof Replacement- T hangar 32800 Echo Dr	No impact to operating budget	\$	150,000						\$	-
Airport	Hangar- Design	No impact to operating budget	\$	105,720						\$	-
Airport	Hangar Bldg Taxiways & Parking	Ongoing operating & maintenance fees	\$	3,000,000				\$ 45,000	\$ 45,000	\$	90,000
Airport	Develop New Wildlife Hazard Assessment	No impact to operating budget	\$	130,000						\$	-
Airport	Tractor Upgrade	Upgrading current model, no impact to budget	\$	65,000						\$	-
Solid Waste	New Solid Waste Truck	Ongoing operating & maintenance fees	\$	250,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$	25,000
Fleet	Replacement vehicles	Routine maintenance	\$	1,589,650	\$ 25,000	\$ 35,000	\$ 45,000	\$ 50,000	\$ 60,000	\$	215,000
		Total	\$1	7,809,029						\$	1,034,536

2021–22 PAYGRADES

2021-22 P	AIGRA	ADES				
	Pay	Old Pay	Hourly	Hourly	Annual	Annual
Job Classification/Title	Grade	Grade	Min	Max	Min	Max
Accountant I	120		16.51	22.86	34,340.80	47,548.80
Accountant II	122		17.83	24.69	37,086.40	51,355.20
Accountant III	124		19.28	26.69	40,102.40	55,515.20
Accountant IV	126		20.84	28.84	43,347.20	59,987.20
Accounting Operations Supervisor	128		22.53	31.18	46,862.40	64,854.40
Accounting Specialist I	114		13.09	18.10	27,227.20	37,648.00
Accounting Specialist II	117		14.70	20.34	30,576.00	42,307.20
Administrative Assistant I	117		14.70	20.34	30,576.00	42,307.20
Administrative Assistant II	119		15.88	21.98	33,030.40	45,718.40
Administrative Services Coordinator	126		20.84	28.84	43,347.20	59,987.20
Airport Maintenance Technician	115		13.61	18.81	28,308.80	39,124.80
Airport Manager	139	129	34.61	47.91	71,988.80	99,652.80
Alternate Crossing Guard	999		10.00			
Assistant Customer Accounts Manager	126		20.84	28.84	43,347.20	59,987.20
Assistant Service Planner	128		22.53	31.18	46,862.40	64,854.40
Athletic Fields Lead	120		16.51	22.86	34,340.80	47,548.80
Athletic Fields Manager	130		24.36	33.70	50,668.80	70,096.00
Athletic Supervisor	123		18.53	25.67	38,542.40	53,393.60
Benefits & Compensation Coordinator	126	123	20.84	28.84	43,347.20	59,987.20
Book Store Manager	999		10.00			
Budget Manager	136		30.79	42.59	64,043.20	88,587.20
Building Inspector I	131		25.34	35.04	52,707.20	72,883.20
Building Inspector II	132		26.32	36.43	54,745.60	75,774.40
Building Inspector III	136		30.79	42.59	64,043.20	88,587.20
Building Inspector Trainee	121		17.17	23.75	35,713.60	49,400.00
Building Official	142	139	38.92	53.87	80,953.60	112,049.60
Business Analyst	123		18.53	25.67	38,542.40	53,393.60
Chief Plant Operator	130		24.36	33.70	50,668.80	70,096.00
City Clerk	139	137	34.61	47.91	71,988.80	99,652.80
Civilian Investigator	127		21.66	30.00	45,052.80	62,400.00
Clerical Assistant	112		12.11	16.74	25,188.80	34,819.20
Code Enforcement Officer	121		17.17	23.75	35,713.60	49,400.00
Code Enforcement Supervisor	127		21.66	30.00	45,052.80	62,400.00
Computer System Analyst	128		22.53	31.18	46,862.40	64,854.40
Computer Technician	123		18.53	25.67	38,542.40	53,393.60
Contract Supervisor	L4		48.00	48.00	99,840.00	99,840.00
Crew Leader	127		21.66	30.00	45,052.80	62,400.00
Crime Analyst	124		19.28	26.69	40,102.40	55,515.20
Customer Accounts Manager	137		32.01	44.30	66,580.80	92,144.00
Customer Relations Specialist	121		17.17	23.75	35,713.60	49,400.00
Customer Relations Supervisor	123		18.53	25.67	38,542.40	53,393.60
Customer Service Operations Supervisor	123		18.53	25.67	38,542.40	53,393.60
Customer Service Specialist	119		15.88	21.98	33,030.40	45,718.40
Deputy Building Official	137		32.01	44.30	66,580.80	92,144.00
Deputy City Clerk	120		16.51	22.86	34,340.80	47,548.80
Deputy Director of Electric/Electric Superintendent	141		37.43	51.80	77,854.40	107,744.00
Deputy Director of Electric/Operations & Tech Svcs			37.43	51.80	77,854.40	107,744.00
Deputy Director of Public Works	137		32.01	44.30	66,580.80	92,144.00
Deputy Finance Director	139		34.61	47.91	71,988.80	99,652.80
Deputy Fire Chief	139		34.61	47.91	71,988.80	99,652.80
Director of Electric	148		49.17	68.13	102,273.60	141,710.40
Director of Housing	142	137	38.92	53.87	80,953.60	112,049.60
Director of Human Resources	142		38.92	53.87	80,953.60	112,049.60
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2021-22 PAYGRADES (Continued)

	Pay	Old Pay	Hourly	Hourly	Annual	Annual
Job Classification/Title	Grade	Grade	Min	Max	Min	Max
Director of Public Works	148		49.17	68.13	102,273.60	141,710.40
Distribution Foreman	127		21.66	30.00	45,052.80	62,400.00
Distribution Technician	116		14.15	19.57	29,432.00	40,705.60
Electric Apprentice Lineman	401				ntice standards	
Electric Apprentice Substation	401			••	ntice standards	
Electric Lead Systems Operator/NERC Comp Offic			29.60	40.96	61,568.00	85,196.80
Electric Line Crew Leader	L4		48.00	48.00	99,840.00	99,840.00
Electric Lineman	L2		45.81	45.81	95,284.80	95,284.80
Electric Meter Supervisor	L4		48.00	48.00	99,840.00	99,840.00
Electric Meter Tech Apprentice	401				ntice standards	
Electric Meter Technician	L2		45.81	45.81	95,284.80	95,284.80
Electric Senior Systems Operator	133		27.38	37.88	56,950.40	78,790.40
Electric Service Planner	131		25.34	35.04	52,707.20	72,883.20
Electric Service Planning Supervisor	L4		48.00	48.00	99,840.00	99,840.00
Electric Service Technician	L3		46.91	46.91	97,572.80	97,572.80
Electric Substation Supervisor	L3 L4		48.00	48.00	99,840.00	99,840.00
Electric Substation Technician II	L4 L2		45.81	45.81	95,284.80	95,284.80
Electric System Operator	131		25.34	35.04	52,707.20	72,883.20
Electric Technician I	120		20.04 16.51	22.86	34,340.80	47,548.80
Electric Technician II	120		17.83	24.69	37,086.40	51,355.20
Emergency Services Dispatch Manager	122	124	20.04	24.03	41,683.20	57,699.20
Emergency Services Dispatcher I	120	119	20.04 16.51	22.86	34,340.80	47,548.80
Emergency Services Dispatcher II	120	113	17.17	22.00	35,713.60	49,400.00
Emergency Services Dispatcher III	121	120	18.53	25.67	38,542.40	49,400.00 53,393.60
Evidence Technician	123	122	16.55	23.07	34,340.80	47,548.80
Executive Assistant/Administrative Aide I	120	114	17.83	22.60	37,086.40	51,355.20
Executive Assistant/Administrative Aide I	124		19.28	26.69	40,102.40	55,515.20
Executive Office Manager	124		24.36	33.70	40, 102.40 50,668.80	70,096.00
Facilities Maintenance Lead	120		24.50 16.51	22.86	34,340.80	47,548.80
Facilities & Grounds Maintenance Manager	120		24.36	33.70	50,668.80	70,096.00
Finance Director	130	144	47.32	65.44	98,425.60	136,115.20
Financial Reporting Manager	135	144	29.60	40.96	98,423.00 61,568.00	85,196.80
Fire Battalion Chief **	532		29.00 22.35	40.90 30.92	61,596.60	85,215.52
Fire Captain	134		22.35	39.39	59,196.80	81,931.20
Fire Chief & EOC Commander	147		47.32	65.44	98,425.60	136,115.20
Fire Division Chief/Support Services				44.30	98,423.00 66,580.80	92,144.00
Fire Lieutenant *	137 529		32.01	28.69	53,404.00	92, 144.00 77,577.76
Firefighter *	529 520		19.75 14.39	20.86	38,910.56	56,405.44
Firefighter/Engineer *	520 524		14.39	20.00	44,264.48	64,084.80
Firefighter Recruit *	524 503		11.51	23.70 16.37	44,204.48 31,123.04	44,264.48
Fleet Manager	130		24.36	33.70	50,668.80	70,096.00
Forensic Digital Evidence Specialist	124		19.28	26.69	40,102.40	55,515.20
Gas Compliance Specialist	124		19.28	20.09 26.69	40,102.40	55,515.20 55,515.20
Gas Director	124	144	47.32	20.09 65.44	40, 102.40 98,425.60	136,115.20
	147	144				
Gas Equipment Operator			15.88	21.98	33,030.40	45,718.40
Gas Field Operations Supervisor	131		25.34	35.04	52,707.20	72,883.20
Gas Service Technician	123		18.53	25.67	38,542.40	53,393.60
GIS Analyst	130		24.36	33.70	50,668.80	70,096.00
GIS Planning Specialist	124		19.28	26.69 25.67	40,102.40	55,515.20
GIS Technician	123		18.53	25.67	38,542.40	53,393.60
GIS Utility Specialist I	126		20.84	28.84	43,347.20	59,987.20
GIS Utility Specialist II	127		21.66	30.00	45,052.80	62,400.00
Grounds Maintenance Lead	120		16.51	22.86	34,340.80	47,548.80

	Pay	Old Pay	Hourly	Hourly	Annual	Annual
Job Classification/Title	Grade	Grade	Min	Max	Min	Max
Groundsman	L1		14.15	19.57	29,432.00	40,705.60
Heavy Equipment Operator	117		14.70	20.34	30,576.00	42,307.20
Help Desk Manager	136	132	30.79	42.59	64,043.20	88,587.20
HR Administrative Specialist	121		17.17	23.75	35,713.60	49,400.00
Human Resources Analyst	123	122	18.53	25.67	38,542.40	53,393.60
Industrial Pretreatment Inspector	121		17.17	23.75	35,713.60	49,400.00
Industrial Waste Monitoring (IWM) Technician	121		17.17	23.75	35,713.60	49,400.00
Information Technology Director	147		47.32	65.44	98,425.60	136,115.20
IT Network Manager	139	136	34.61	47.91	71,988.80	99,652.80
Lead Plant Operator	127		21.66	30.00	45,052.80	62,400.00
Librarian	120		16.51	22.86	34,340.80	47,548.80
Library Adult Services Supervisor	122		17.83	24.69	37,086.40	51,355.20
Library Assistant	112		12.11	16.74	25,188.80	34,819.20
Library Director	142	139	38.92	53.87	80,953.60	112,049.60
Library Page	112		12.11	16.74	25,188.80	34,819.20
Library Program Coordinator	120		16.51	22.86	34,340.80	47,548.80
Library Reference Assistant	114		13.09	18.10	27,227.20	37,648.00
Library Support Services Manager	125		20.04	27.74	41,683.20	57,699.20
Library Youth Services Supervisor	122		17.83	24.69	37,086.40	51,355.20
Lift Station Tech A	124		19.28	26.69	40,102.40	55,515.20
Lift Station Tech Apprentice	115		13.61	18.81	28,308.80	39,124.80
Lift Station Tech B	121		17.17	23.75	35,713.60	49,400.00
Lift Station Tech C	119		15.88	21.98	33,030.40	45,718.40
Maintenance Supervisor	130		24.36	33.70	50,668.80	70,096.00
Maintenance Worker I	112		12.11	16.74	25,188.80	34,819.20
Maintenance Worker II	113		12.61	17.41	26,228.80	36,212.80
Mechanic I	117		14.70	20.34	30,576.00	42,307.20
Mechanic II	119		15.88	21.98	33,030.40	45,718.40
Mobile Equipment Operator I	113		12.61	17.41	26,228.80	36,212.80
Mobile Equipment Operator II	115		13.61	18.81	28,308.80	39,124.80
Network Systems Analyst I	130		24.36	33.70	50,668.80	70,096.00
Network Systems Analyst II	132		26.32	36.43	54,745.60	75,774.40
Network Technician I	123		18.53	25.67	38,542.40	53,393.60
Nursery Technician	117		14.70	20.34	30,576.00	42,307.20
Office Specialist	114		13.09	18.10	27,227.20	37,648.00
Operations Manager	131		25.34	35.04	52,707.20	72,883.20
Operations Supervisor	130		24.36	33.70	50,668.80	70,096.00
Payroll Administrator	122		17.83	24.69	37,086.40	51,355.20
Payroll & Risk Technician	124		19.28	26.69	40,102.40	55,515.20
Permit Supervisor	123		18.53	25.67	38,542.40	53,393.60
Permit Specialist I	117		14.70	20.34	30,576.00	42,307.20
Permit Specialist II	119		15.88	21.98	33,030.40	45,718.40
Planner	126		20.84	28.84	43,347.20	59,987.20
Planning & Zoning Director	142	135	38.92	53.87	80,953.60	112,049.60
Plans Examiner I	131		25.34	35.04	52,707.20	72,883.20
Plans Examiner II	132		26.32	36.43	54,745.60	75,774.40
Plans Examiner III	136		30.79	42.59	64,043.20	88,587.20
Plans Examiner Trainee	121		17.17	23.75	35,713.60	49,400.00
Plant Manager	137		32.01	44.30	66,580.80	92,144.00
Plant Tech A	124		19.28	26.69	40,102.40	55,515.20
Plant Tech Apprentice	115		13.61	18.81	28,308.80	39,124.80
Plant Tech B	121		17.17	23.75	35,713.60	49,400.00
Plant Tech C	119		15.88	21.98	33,030.40	45,718.40
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2021–22 PAYGRADES (Continued)

	Pay	Old Pay	Hourly	Hourly	Annual	Annual
Job Classification/Title	Grade	Grade	Min	Max	Min	Max
Police Captain	310	137	31.08	46.78	64,646.40	97,302.40
Police Chief	147	107	47.32	65.44	98,425.60	136,115.20
Police Corporal ***	304		22.63	34.53	50,012.30	76,311.30
Police Detective ***	300		20.72	30.41	45,791.20	67,206.10
Police Detective Corporal ***	304		22.63	34.53	50,012.30	76,311.30
Police Detective Sergeant ***	306		23.75	37.34	52,487.50	82,521.40
Police Interns	403		17.16	17.47	35,692.80	36,337.60
Police Lieutenant ***	308		27.51	40.33	60,797.10	89,129.30
Police Major	312	139	33.60	50.52	69,888.00	105,081.60
Police Officer ***	300	100	20.72	30.41	45,791.20	67,206.10
Police Officer Recruit	403		17.16	17.47	35,692.80	36,337.60
Police Records Tech I	118		15.29	21.15	31,803.20	43,992.00
Police Records Tech II	121		17.17	23.75	35,713.60	49,400.00
Police Reserve Officer	999		10.00	20.10	00,710.00	+3,+00.00
Police Senior Detective ***	302		21.34	32.88	47,161.40	72,664.80
Police Senior Police Officer **	302		21.34	32.88	47,161.40	72,664.80
Police Sergeant ***	306		23.75	37.34	52,487.50	82,521.40
Project Manager I	127		21.66	30.00	45,052.80	62,400.00
Purchasing Manager	137		32.01	44.30	45,552.60	92,144.00
Records Section Supervisor	124	120	19.28	26.69	40,102.40	55,515.20
Recreation Aide	124	120	13.61	18.81	28,308.80	39,124.80
Recreation Director	142	139	38.92	53.87	80,953.60	112,049.60
Recreation Manager	130	155	24.36	33.70	50,668.80	70,096.00
School Crossing Guard	999		10.00	55.70	30,000.00	70,000.00
Senior Buyer	124		19.28	26.69	40,102.40	55,515.20
Senior Doyer Senior Code Enforcement Officer	124		18.53	25.67	38,542.40	53,393.60
Senior ER Technician	123		18.53	25.67	38,542.40	53,393.60
Senior Planner	130		24.36	33.70	50,668.80	70,096.00
Senior Systems Analyst	135		29.60	40.96	61,568.00	85,196.80
Shop Supervisor	124		19.28	26.69	40,102.40	55,515.20
Solid Waste Manager	130		24.36	33.70	50,668.80	70,096.00
Solid Waste Operator I	100		14.70	20.34	30,576.00	42,307.20
Solid Waste Operator II	120		16.51	22.86	34,340.80	47,548.80
Solid Waste Operator III	120		17.17	23.75	35,713.60	49,400.00
Solid Waste Supervisor	127		21.66	30.00	45,052.80	62,400.00
Spray Technician	117		14.70	20.34	30,576.00	42,307.20
Stormwater Tech A	124		19.28	26.69	40,102.40	55,515.20
Stormwater Tech Apprentice	115		13.61	18.81	28,308.80	39,124.80
Stormwater Tech B	121		17.17	23.75	35,713.60	49,400.00
Stormwater Tech C	119		15.88	21.98	33,030.40	45,718.40
Street Supervisor	127		21.66	30.00	45,052.80	62,400.00
System Admin/Security Officer	132		26.32	36.43	54,745.60	75,774.40
Systems Analyst I	128		22.53	31.18	46,862.40	64,854.40
Systems Analyst II	130		24.36	33.70	50,668.80	70,096.00
Trades Technician	117		14.70	20.34	30,576.00	42,307.20
Utility Billing Specialist II	121		17.17	23.75	35,713.60	49,400.00
Utility Billing Supervisor	123		18.53	25.67	38,542.40	53,393.60
Utility Inspector	118		15.29	21.15	31,803.20	43,992.00
Utility Locator	118		15.29	21.15	31,803.20	43,992.00
Utility Service Technician	119		15.88	21.98	33,030.40	45,718.40
Warehouse Specialist	114		13.09	18.10	27,227.20	37,648.00
Warehouse Supervisor	120		16.51	22.86	34,340.80	47,548.80
Wastewater Operator A	124		19.28	26.69	40,102.40	55,515.20
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2021-22 PAYGRADES (Continued)

Fiscal Year 2021 - 22 Annual Budget

	Рау	Old Pay	Hourly	Hourly	Annual	Annual
Job Classification/Title	Grade	Grade	Min	Max	Min	Max
Wastewater Operator Apprentice	116		14.15	19.57	29,432.00	40,705.60
Wastewater Operator B	121		17.17	23.75	35,713.60	49,400.00
Wastewater Operator C	119		15.88	21.98	33,030.40	45,718.40
Wastewater/Water Dual Operator A	128		22.53	31.18	46,862.40	64,854.40
Wastewater/Water Dual Operator A/B	126		20.84	28.84	43,347.20	59,987.20
Wastewater/Water Dual Operator A/C	125		20.04	27.74	41,683.20	57,699.20
Wastewater/Water Dual Operator B	125		20.04	27.74	41,683.20	57,699.20
Wastewater/Water Dual Operator B/C	123		18.53	25.67	38,542.40	53,393.60
Wastewater/Water Dual Operator C	120		16.51	22.86	34,340.80	47,548.80
Water Distribution Tech Apprentice	115		13.61	18.81	28,308.80	39,124.80
Water Distribution Tech I	124		19.28	26.69	40,102.40	55,515.20
Water Distribution Tech II	121		17.17	23.75	35,713.60	49,400.00
Water Distribution Tech III	119		15.88	21.98	33,030.40	45,718.40
Water Operator A	124		19.28	26.69	40,102.40	55,515.20
Water Operator Apprentice	116		14.15	19.57	29,432.00	40,705.60
Water Operator B	121		17.17	23.75	35,713.60	49,400.00
Water Operator B/Cross Connection	121		17.17	23.75	35,713.60	49,400.00
Water Operator C	119		15.88	21.98	33,030.40	45,718.40
WW Coll Tech A	124		19.28	26.69	40,102.40	55,515.20
WW Coll Tech Apprentice	115		13.61	18.81	28,308.80	39,124.80
WW Coll Tech B	121		17.17	23.75	35,713.60	49,400.00
WW Coll Tech C	119		15.88	21.98	33,030.40	45,718.40

Add Pay Notes:

Standby pay is an additional \$10 a day -- (Police Standby is an additional \$25 a day, per CBA)

Shift differential is an additional 10c per hour where applicable -- (*Police Shift Differential 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 maximum rate of

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 \$3.41 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 are calculated at 2704 hours/year rather than the standard 2080 hours/year.

** Annual salary for Battalion Chiefs are calculated at 2756 hours/year rather than the standard 2080 hours/year.

*** Annual salary for Police Officers, Corporals, Detectives, Sergeants & Lieutenants are calculated at 2210 hours/year rather than the standard 2080 hours/year.

2021-22 PAYGRADES (Continued)

2021-22 Part Time Pay Grades

Title	Pay Grade	Rate Per Game	Per Hour
College Help	999	N/A	\$ 10.00
Summer Help	999	N/A	\$ 10.00
Temporary Slot*	999	N/A	\$ 10.00

*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.

Title	Duties	Skill	Pay Grade	Per	^r Game	Per Hou
Temp 1		D	250			\$ 10.00
Temp 3	Splash Pad/Pool/Concession Attendant Special Projects Promotional Activities Adventure Program	F	252			\$ 11.00
To your A	Special Events - Rentals	C	252			¢ 11 EO
Гетр 4	Program Instructor Field Maintenance (Including Tourn) Venetian Center Attendant Open Gym Attendant	G	253			\$ 11.50
Femp 5	Lifeguard Pool Maintenance (Non-Seasonal)	Н	254			\$ 12.00
Гетр 6	Water Safety Instructor	Ι	255			\$ 12.50
Гетр 7	Head Lifeguard	J	256			\$ 13.00
Temp 8	Assistant Pool Manager	K	257			\$ 13.50
Гетр 10	Pool Manager	L	258			\$ 14.00
Official 1	Adult Volleyball Referee Youth Baskeball 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	

Recreation Part-Time/Temporary Rates

Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
L1	14.15	19.57	29,432.00	40,705.60
L2	45.81	45.81	95,284.80	95,284.80
L3	46.91	46.91	97,572.80	97,572.80
L4	48.00	48.00	99,840.00	99,840.00
101	9.58	10.93	19,926.40	22,734.40
101	9.58	11.36	19,926.40	23,628.80
102	9.58	11.81	19,926.40	24,564.80
103	9.58	12.29	19,926.40	25,563.20
105	9.63	12.76	20,030.40	26,540.80
106	9.62	13.28	20,009.60	27,622.40
100	9.99	13.79	20,779.20	28,683.20
107	10.39	14.34	21,611.20	29,827.20
109	10.82	14.90	22,505.60	30,992.00
110	11.24	15.50	23,379.20	32,240.00
111	11.66	16.11	24,252.80	33,508.80
112	12.11	16.74	25,188.80	34,819.20
112	12.61	17.41	26,228.80	36,212.80
113	13.09	18.10	27,227.20	37,648.00
115	13.61	18.81	28,308.80	39,124.80
116	14.15	19.57	29,432.00	40,705.60
117	14.70	20.34	30,576.00	42,307.20
118	15.29	21.15	31,803.20	43,992.00
119	15.88	21.13	33,030.40	45,718.40
120	16.51	22.86	34,340.80	47,548.80
120	17.17	23.75	35,713.60	49,400.00
121	17.83	24.69	37,086.40	51,355.20
122	18.53	25.67	38,542.40	53,393.60
123	19.28	26.69	40,102.40	55,515.20
125	20.04	27.74	41,683.20	57,699.20
126	20.84	28.84	43,347.20	59,987.20
120	21.66	30.00	45,052.80	62,400.00
128	22.53	31.18	46,862.40	64,854.40
120	23.41	32.42	48,692.80	67,433.60
130	24.36	33.70	50,668.80	70,096.00
131	25.34	35.04	52,707.20	72,883.20
132	26.32	36.43	54,745.60	75,774.40
133	27.38	37.88	56,950.40	78,790.40
134	28.46	39.39	59,196.80	81,931.20
135	29.60	40.96	61,568.00	85,196.80
136	30.79	42.59	64,043.20	88,587.20
137	32.01	44.30	66,580.80	92,144.00
138	33.29	46.07	69,243.20	95,825.60
139	34.61	47.91	71,988.80	99,652.80
140	36.00	49.82	74,880.00	103,625.60
140	37.43	51.80	77,854.40	107,744.00
142	38.92	53.87	80,953.60	112,049.60
143	40.46	56.03	84,156.80	116,542.40
144	42.08	58.28	87,526.40	121,222.40
145	43.75	60.58	91,000.00	126,006.40
146	45.51	62.91	94,660.80	130,852.80
140	47.32	65.44	98,425.60	136,115.20
148	49.17	68.13	102,273.60	141,710.40
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2021-22 PAYGRADES (Continued)

Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
300	20.72	30.41	45,791.20	67,206.10
302	21.34	32.88	47,161.40	72,664.80
304	22.63	34.53	50,012.30	76,311.30
306	23.75	37.34	52,487.50	82,521.40
308	27.51	40.33	60,797.10	89,129.30
310	31.08	46.78	64,646.40	97,302.40
312	33.60	50.52	69,888.00	105,081.60
403	17.16	17.47	35,692.80	36,337.60
503	11.51	16.37	31,123.04	44,264.48
520	14.39	20.86	38,910.56	56,405.44
524	16.37	23.70	44,264.48	64,084.80
529	19.75	28.69	53,404.00	77,577.76
532	22.35	30.92	61,596.60	85,215.52
999	10.00			
401*	18.34	34.36	38,147.20	71,468.80
*	ncluded in appre	ntice standards		

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
CR	County Road
CRA	Community Redevelopment Agency
СТ	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
GDPIPDI	Gross Domestic Product Implicit Price Deflator Index
GO	General Obligation
GPS	Global Positioning Satellite
H2S	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 parttime 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:

- An individual fund that reports at least 10% of the total governmental funds in any of the following categories: assets, liabilities, revenues, and expenditures, <u>and</u>
- 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.

taxable value X millage rate = taxes \$1,000

<u>\$50,000</u> X \$4.500 = \$225.00 \$1,000

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.

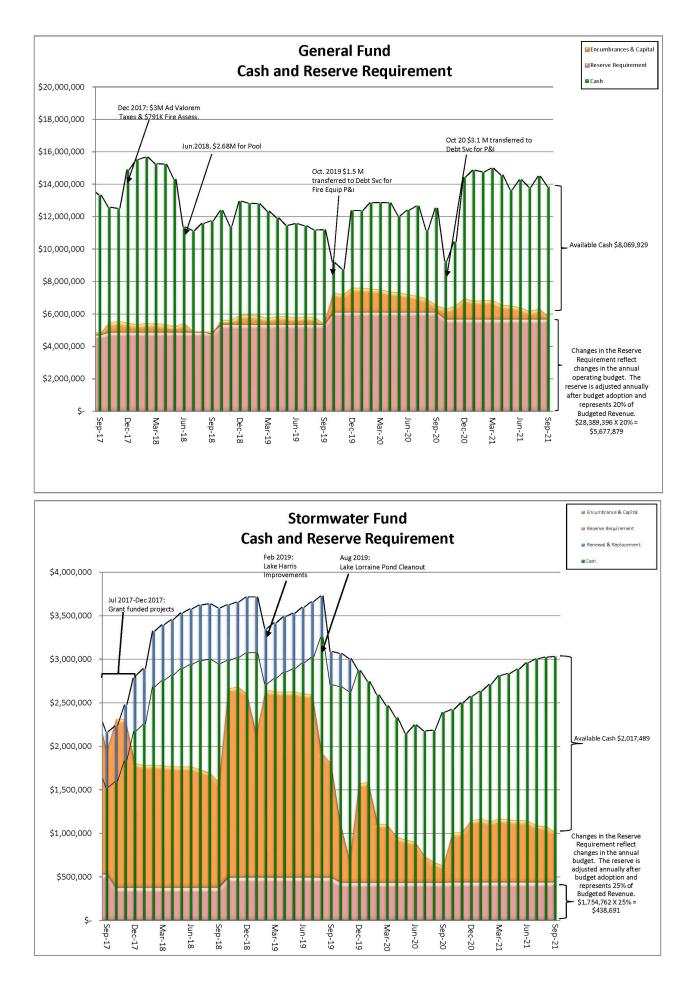
UNIFORM ACCOUNTING - The chart of accounts prescribed by the Office of the State Comptroller System designed to standardize financial information to facilitate comparison and evaluation of reports.

USES - OTHER - Total expenditures and transfers to other funds that decrease net financial resources.

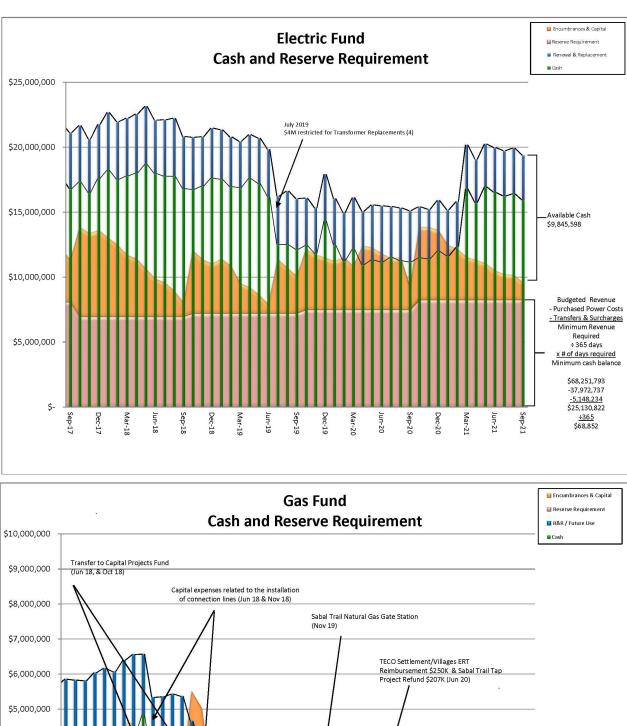
UTILITY SERVICES TAX - A tax levied by cities on the consumers of various utilities such as electricity, gas, or water.

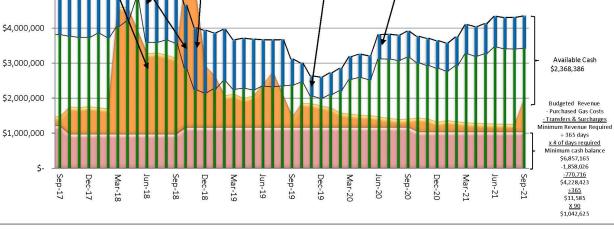


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Fiscal Year 2021 - 22 Annual Budget





Available Cash

Budgeted Revenue

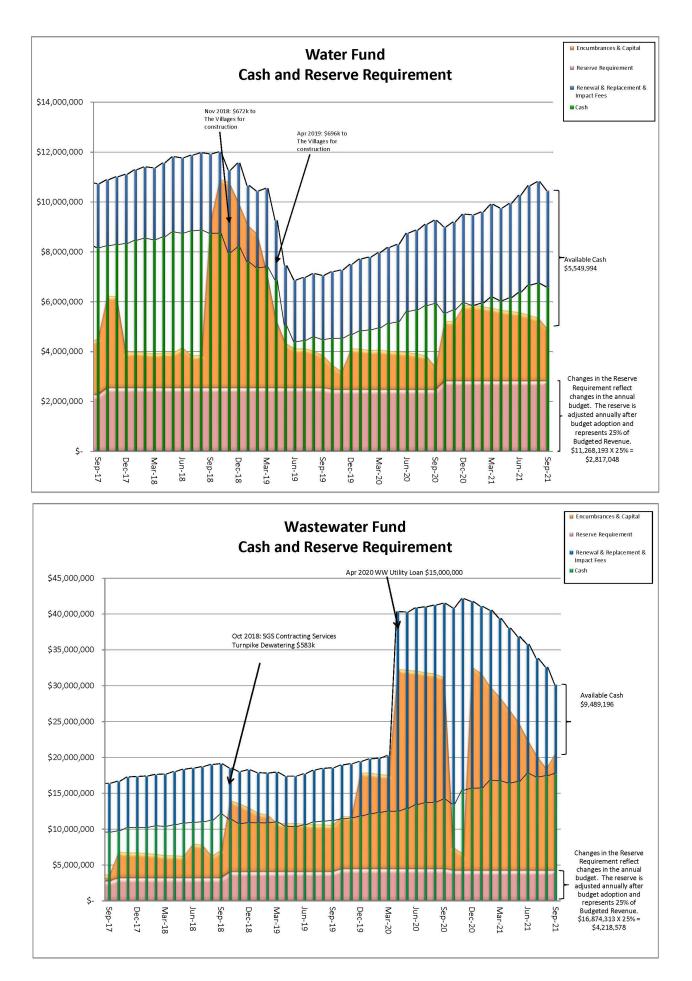
<u>x # of days required</u> Ainimum cash balance \$6,857,165 -1,858,026

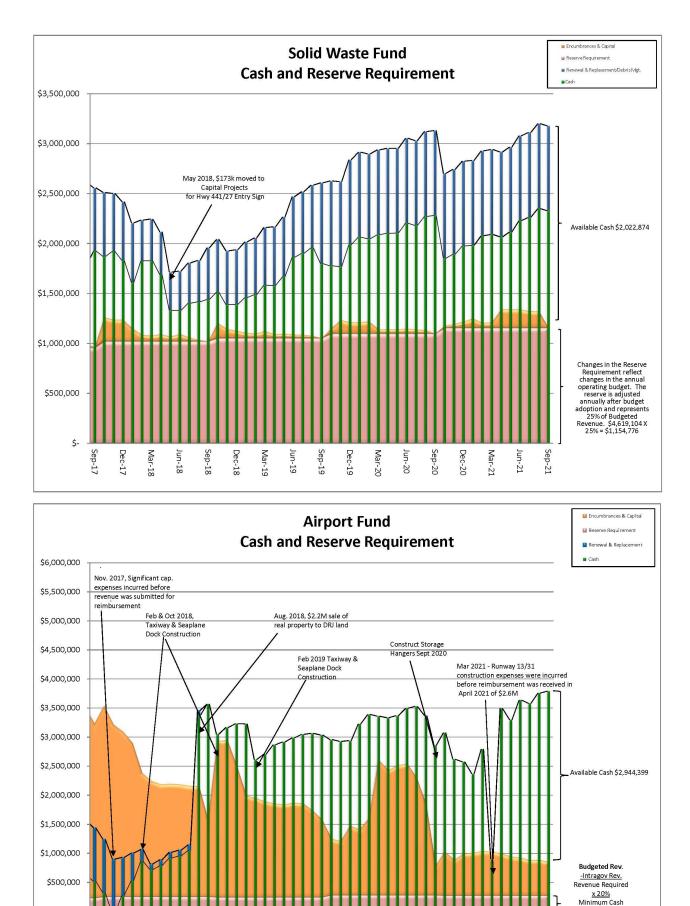
-<u>770,716</u> \$4,228,423 <u>+365</u> \$11,585

<u>X 90</u> \$1,042,625

\$2,368,386

Fiscal Year 2021 - 22 Annual Budget





Fiscal Year 2021 - 22 Annual Budget

Sep-19

Dec-19

Jun-19

Mar-20

Jun-

-20

Dec-20

Sep-

-20

Jun-21

Mar

-21

Sep-21

Balance

\$3,156,473

\$(1,760,000)

\$1,396,473x 20% \$279,295

\$-

Sep-17

Dec-17

Mar-18

Jun-

-18

Sep-18

Dec-18

Mar-19



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