

ANNUAL BUDGET



Fiscal Year 2020-21

City of Leesburg, Florida

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Date: December 1, 2020

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

From: Al Minner, City Manager

Subject: Fiscal Year 20–21 Budget

Introduction

It is my privilege to present you the adopted Fiscal Year 2020 – 21 Budget (FY 21) 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 21 Budget is compliant with all financial policies set forth by the City Commission. The total operating budget for all funds equals \$168,159,844, which is an increase of 6.6% over last year's total operating budget. The General Fund budget equals \$27,189,358, representing a 10.98% decrease from FY 20. 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;
- Reduced Sales & Gas Tax revenues in response to the COVID-19 pandemic;
- 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 holding job vacancies, using savings from FY 20, reducing expenditures and establishing goals to reorganize the workforce.

Concerning organizational restructuring, the FY 21 Budget increased by 2 positions over FY 20 bringing the total position count to 493. The additional 2 positions were added in the General Fund and is attributable to adding 2 Police Officer positions. These positions are for School Resource officers and are partially reimbursed by the Lake County School Board.

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 \$140,970,486 or 84% of the total adopted budget, while the General Fund, which totals \$27,189,358 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 21 Budget places continued emphasis on General Fund independence, while seeking opportunities for the organization to be a competitive utility provider. The FY 21 financial plan has been adjusted to reflect reduced revenues due to COVID-19. Additionally, the Fire Assessment program was updated for FY 21 (the program has to be reviewed every 5 years) resulting in a recalibration of the categories (i.e. Residential, Commercial, Industrial/Warehouse, Institutional) and also increased the General Fund revenues by \$300,000. This increase allowed for the City to adopt the “roll back” rate of 4.1086 mills per \$1,000 and an additional reduction in the Electric transfer. Over the last six fiscal years the Electric transfer has been reduced by \$1,580,252 or 30% and the Electric rates have been decreased by approximately 25%.

Budget Goal

The FY 21 Budget takes proactive approaches to control costs and improve Leesburg’s quality of life, while protecting itself from financial uncertainties that always exist. Such approaches are seen in (1) maintaining cash reserves well above the GFOA recommendations; (2) reluctance to increase taxes; (3) continually reviewing the organization for operational efficiencies and (4) all the while taking a “pay-as-you-go” approach to capital and redevelopment investments.

Conclusion

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

FY 21 will mark a turning point in Leesburg’s future. 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, Wastewater and Electric expansions. With these goals accomplished, FY 22 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. Finally, I would like to thank the City Commission for their continued leadership and commitment to the betterment of Leesburg. The City Commission has continued to fulfill their fiduciary obligation to the citizens of Leesburg by adopting a sound budgetary plan. Through annual processes like these, I am confident that the City of Leesburg will regain prominence in the Central Florida region and be recognized as a progressive community and one where people desire to live, work and play.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Al Minner', with a stylized, cursive script.

Al Minner
City Manager

CITY OF LEESBURG

ANNUAL

BUDGET

Fiscal Year 2020-21

ELISE DENNISON
Mayor
Seat 3, District 3

JAY HURLEY
Mayor-Pro Tem
Seat 1, District 1

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

JOHN CHRISTIAN
Commissioner
Seat 2, District 2

MIKE PEDERSON
Commissioner
Seat 4, At-Large

AL MINNER
City Manager

FRED MORRISON
City Attorney
McLin & Burnsed

JAMES WILLIAMS
Finance Director

BRANDY MCDANIEL
Budget Manager

CLIFF KELSEY
Director of
Public Works

J. ANDI PURVIS
City Clerk

TRAVIS RIMA
Recreation Director

TINO ANTHONY
Information Technology
Director

ROB HICKS
Police Chief

DAVID JOHNSON
Fire Chief

JACK ROGERS
Gas Director

LUCY GANGONE
Library Director

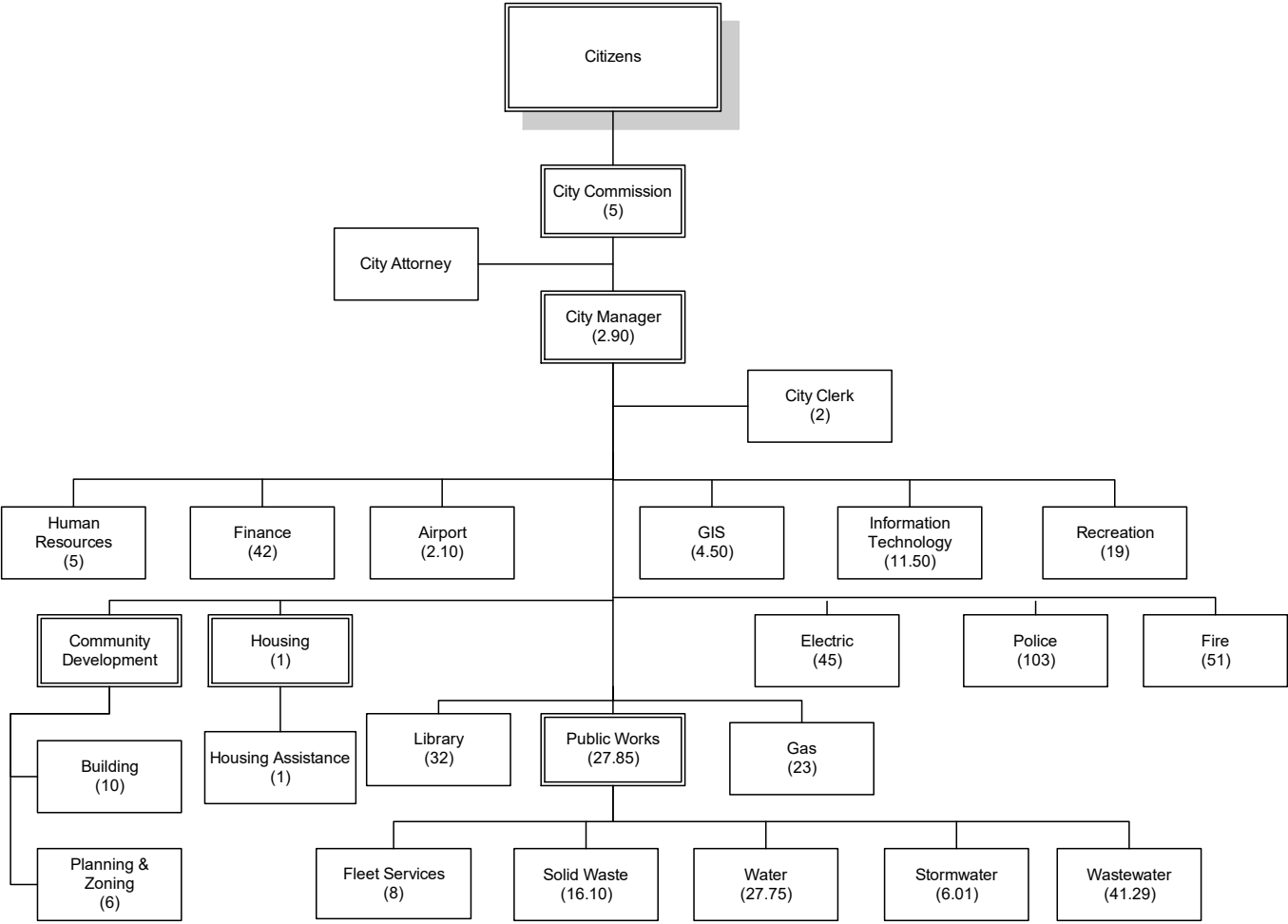
KEN THOMAS
Director of Housing

BRAD CHASE
Electric Director

MELISSA ARRIAGA
Director of Human
Resources



ORGANIZATION CHART





VISION, MISSION AND ORGANIZATIONAL GOALS OF THE CITY OF LEESBURG

VISION STATEMENT

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

MISSION STATEMENT

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

Goal #1

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

Goal #2

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

Goal #3

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

Goal #4

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

Goal #5

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



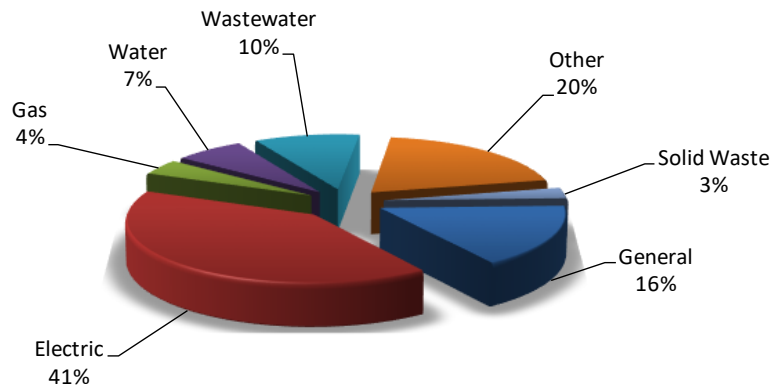
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Executive Summary

The City of Leesburg's Fiscal Year 2020-21 combined budget includes revenues and expenditures totaling \$168,159,844. This represents an decrease of \$11,897,488 over the previous fiscal year budget of \$180,057,332.

Executive Summary

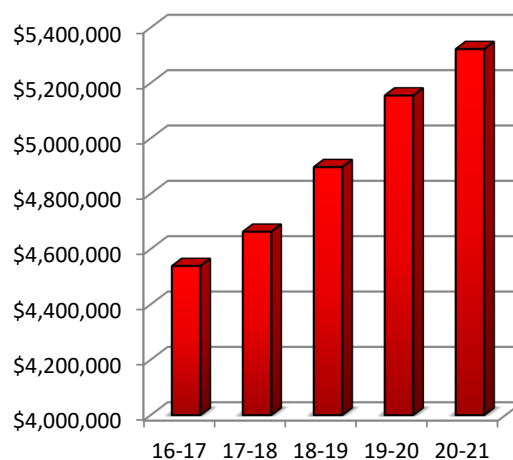
TOTAL CITY EXPENDITURES
Fiscal Year 2020-21 Budget



Fund	FY 19-20	FY 20-21	Change
Governmental Funds	\$49,755,033	\$42,441,845	(\$7,313,188)
Internal Service Funds	12,334,596	12,809,663	475,067
Electric Utility	71,484,409	68,251,793	(3,232,616)
Wastewater	17,797,109	16,874,313	(922,796)
Water	9,888,097	11,268,193	1,380,096
Gas	7,724,087	6,857,165	(866,922)
Solid Waste	4,386,337	4,745,637	359,300
Storm water	1,737,904	1,754,762	16,858
Airport	4,949,760	3,156,473	(1,793,287)
Total	\$180,057,332	\$168,159,844	(\$11,897,488)

Millage Rate – The millage rate included in this proposed budget is using the rollback rate of 4.1086 mills.

AD VALOREM REVENUES FOR THE
LAST 5 YEARS



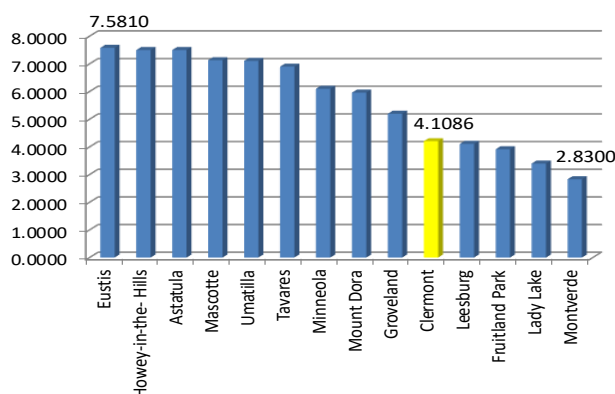
Executive Summary

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

Millage Rate Comparisons
All Cities in Lake County

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Eustis	6.7158	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
Astatula	6.2500	6.2500	7.5000	7.5000	7.5000	7.5000	7.5000	7.5000	7.5000
Mascotte	9.6147	9.6147	9.3000	8.8138	8.3289	7.9316	7.6291	7.5500	7.1323
Umatilla	8.2480	8.2480	7.2980	7.2980	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
Minneola	6.3000	6.3676	6.2500	6.2069	6.1483	6.2795	6.1900	6.1800	6.1000
Mount Dora	5.6667	5.6667	5.9970	5.9970	5.9970	6.3000	6.3000	6.2000	5.9603
Groveland	5.6000	5.4700	5.9900	5.9900	5.6000	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
Leesburg	4.3179	4.3179	4.3179	4.2678	4.2678	4.2678	4.2678	4.2678	4.1086
Fruitland Park	4.6442	4.7371	4.7371	4.7371	3.9863	3.9863	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
Montverde	2.8300	2.8300	2.8300	2.8300	2.8300	2.8300	2.8300	2.8300	2.8300

**2020-21 Millage Rates for
Lake County Cities**



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

Fund	Taxable Value		TIF Revenue		Other Agency Revenue	
	2019-20	2020-21	2019-20	2020-21	2019-20	2020-21
GLCRA	\$ 131,329,646	\$ 144,639,446	\$ 180,605	\$ 225,923	\$ 252,676	\$ 323,988
CHCRA	95,010,573	105,272,643	135,529	170,441	189,612	244,423
441/27CRA	414,121,677	460,061,818	329,198	494,549	460,567	709,216

Utility Services Tax — Budgeted revenue for the Utility Service Tax totals \$3,795,000, which is an increase of \$115,000 from the prior year's budget.

Communications Service Tax – Based on estimated taxable sales of \$17,951,469, the City expects to realize \$855,154, which is a 5.22% levy on telecommunications services.

Business Tax – This budget reflects this revenue being eliminated in FY 21 or a reduction of \$195,000.

Permit Revenues – Permit revenues decreased from \$850,000 to \$566,500, or 33%. These fees were significantly reduced in FY 20.

Fire Assessment Fee- This fee will be in effect for the sixth year and does reflect a recalibration of the rates resulting in an increase of \$300,000 or from \$1,200,000 to \$1,500,000 in FY 21.

Intergovernmental Revenues – Estimated revenues include: funding from Lake County to operate the Leesburg Library as part of the County Library System of \$267,927 and funding from the Lake Sumter EMS for costs associated with Advanced Life Support (ALS) service provided by the Fire department of \$133,000. Additionally, the budget includes \$47,231 for a COPS grant for 3 Police Officers which started in 2018.

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 decrease of \$5,201,262, or 12%, from the previous fiscal year.

Projected revenue for the Gas utility is based on current rates and projected usage. Revenues have also been adjusted to consider the projected change in the costs of Natural Gas. This budget reflects a cost decrease in Natural Gas of \$327,566 or 15%.

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

The Solid Waste residential revenues increased from \$4,362,178 to \$4,612,213, or 6%.

Miscellaneous Revenues – Rental and lease revenues, primarily associated with the operation of the Leesburg International Airport, increased slightly by \$79,283 over the previous fiscal year.

Interest revenues, which are driven by rates and available cash to invest, have increased. The increase is primarily attributable to rising interest rates after years of historically low rates. The following table illustrates actual investment income through 2018-19 with budgeted income reflected in 2019-20 and 2020-21.

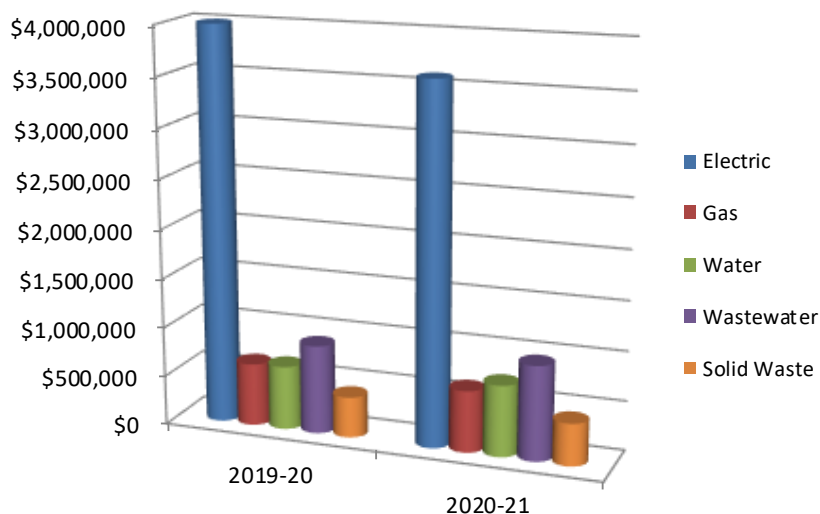
	Operating Interest	Capital Interest	Total
2017-18	\$1,523,082	\$177	\$ 1,523,259
2018-19	2,003,432	-0-	2,003,432
2019-20	1,181,993	-0-	1,181,993
2020-21	1,379,024	-0-	1,379,024

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

Fund	2019-20		2020-21	
	Percent	Amount	Percent	Amount
Electric	7.96%	\$ 4,000,000	7.00%	\$ 3,603,405
Gas	10.00%	632,906	10.00%	622,004
Water	8.75%	644,618	8.75%	718,582
Wastewater	8.25%	897,152	8.25%	955,243
Solid Waste	10.00%	410,831	10.00%	426,288
TOTAL		\$ 6,585,507		\$ 6,325,522

Executive Summary

INTERFUND TRANSFERS TO THE GENERAL FUND



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

	Total Revenues	Cost of Energy	Operating Transfers	Surcharge Transfers	Total	Required Reserves	Projected Reserves
Electric	\$ 68,251,793	(\$37,972,737)	(\$3,603,405)	(\$1,544,829)	\$25,130,822	\$8,262,120	\$11,000,000
Gas	\$ 6,857,165	(\$1,858,026)	(\$622,004)	(\$148,712)	\$4,228,423	\$1,042,650	\$ 3,000,000

Projected Fund Balance

Fund	Budget	Percent	Requirement	Projected 09/30/20	Increase/ (Decrease)	Projected 09/30/21
General Fund	\$27,189,358	20%	\$5,437,872	\$12,000,000	\$-0-	\$12,000,000
Water	11,268,193	25%	2,817,048	5,875,000	102,014	5,977,014
Wastewater	16,874,313	25%	4,218,578	14,250,000	1,893,977	16,143,977
Solid Waste	\$4,745,637	25%	1,186,409	2,200,000	(126,533)	\$2,073,467

Positions – Budgeted positions include both full and some part time positions. The total position count increased by 2 positions or to 493 over the previous fiscal year position count of 491. There were 2 positions added in the General Fund, while the Other Funds positions remained the same. 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 2020-21 increased \$436,601 from \$24,026,608 in fiscal year 2019-20 to \$24,463,209. Other salaries increased by \$33,371 from \$2,095,717 to \$2,129,088. Fringe benefit costs are projected to increase \$475,425 from \$10,809,338 to \$11,258,450. Items included in the current fringe benefits package are:

- The fiscal year 2020-21 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 11.93% and 5% of wages, respectively. The defined contribution plan remained unchanged at 5% in the Fiscal Year 2020-21 budget. City contributions for the municipal police and firemen's plans total 11.28% and 33.10% 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 2020-21 budget includes a 15% increase on the City's contribution to the plan or a total increase of \$661,105. 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 proposed budget includes an appropriation of \$149,374 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 \$5,001,150, or 5%. Significant changes include:

Energy and Gas Costs for the Electric and Gas utilities decreased a combined \$5,528,828 with Electric being \$5,201,262 of the total decrease and Gas being the remaining decrease of \$327,566.

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 decreased from \$1,722,090 to \$1,342,374, a decrease of \$379,716 or 22%. The fleet lease fees represent 75% of the amortized replacement values, which is an decrease over as last year which was only reflected at 100% of the amortized replacement value. Estimated maintenance fees for vehicles, which are also charged to each department, increased slightly or by \$39,550, or 3.75%.

Executive Summary

Additionally, the fleet overhead charge to the departments, which totals \$298,584, increased slightly from the prior year budget of \$292,390. 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 decrease from \$3,248,112 to \$3,168,975, a decrease of \$79,137, or 2.4%.

The General Fund cost allocations decreased \$179,810, or 2.8% to the utility funds. The allocation percentages remained relatively unchanged from the prior year.

Other significant items to note: Contract services increased by \$69,7332. Overall maintenance, which is spread among the various maintenance categories, has increased by \$126,531, and training expenses increased by \$21,280.

Additionally, the budget also includes depreciation expense of \$7,960,000, which is an increase of \$157,364 over the \$7,802,636 budgeted for fiscal year 2019-20.

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

Capital Projects – The 2019-20 budget includes capital projects from the proposed 5-year Capital Improvement Plan. There has been a \$9,284,948 decrease in capital projects from the fiscal year 2019-20 budget of \$24,726,917, or 38%.

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

Fund	Amount
Electric	\$4,372,500
Wastewater	2,992,000
Airport	2,295,000
Water	2,275,000
Fleet	1,540,900
Stormwater	540,000
Gas	534,001
Capital Projects	600,000
General	217,200
Building Permits	95,365
Police Impact Fees	80,000
Total	\$ 15,541,966

Local government infrastructure sales surtax represents a significant source of revenue to fund capital improvement needs of general government activities. Revenues from this source, which was renewed in 2015 and are available until December 2032. Due to the effects of COVID-19 this revenue source is projected to decrease by \$634,847 or from \$2,259,381 in FY 19-20 to \$1,624,534 in FY 20-21. These funds will be used primarily for vehicle purchases and eligible General Fund purchases.

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

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

Fund	Type	Final Payment	2019-20	2020-21
<u>Electric:</u>				
	2007 Bonds	2038	\$934,875	\$ 929,785
	2016 Note	2032	590,487	600,053
	2016 Bonds	2037	1,117,450	1,120,300
	2020 Note	2036	-0-	1,181,063
			<u>2,642,812</u>	<u>3,831,201</u>
<u>Capital Improvement:</u>				
	2009 Promissory Note	2030	481,358	477,168
	2013 Bonds	2035	1,015,338	1,010,263
	2018 Capital Lease	2027	34,983	34,984
	2018 Capital Lease	2027	-0-	90,119
			<u>1,531,679</u>	<u>1,612,534</u>
<u>CRA's:</u>				
GLCRA	2015 Note	2026	100,716	100,330
CHCRA	2016 Bonds	2031	96,018	96,018
Hwy 441/27 CRA	2016 Note	2036	444,043	498,993
			<u>640,777</u>	<u>695,341</u>
<u>Water:</u>				
	2007/ 2013 Bonds	2035/2038	475,941	472,452
	2010 Revenue Note	2026	380,976	378,305
	2016 Bonds	2037	744,528	741,772
			<u>1,601,445</u>	<u>1,592,529</u>
<u>Wastewater:</u>				
	2007/ 2013 Bonds	2035/2038	740,761	738,568
	2010 Revenue Note	2026	458,040	454,828
	2016 Bonds	2037	273,430	272,418
	2020 Note	2036	-0-	1,140,000
			<u>1,472,231</u>	<u>2,605,814</u>
<u>Gas</u>				
	2007/ 2013 Bonds	2035/2038	228,809	227,132
	2016 Bonds	2037	129,943	129,462
			<u>358,752</u>	<u>356,594</u>
TOTAL			<u>\$ 8,247,696</u>	<u>\$ 10,694,013</u>

Budget Review Calendar – The City Commission Budget Workshops were held July 7th, 9th and 14th in the City Commission Room. The Commission established the maximum millage rate for fiscal year 2020-21 at the July 13th regular Commission meeting. The first public hearing to consider adoption of the budget was held September 17th. The public hearing to consider final adoption of the budget was held Monday, September 28th 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. The previous fiscal year document has been submitted to GFOA. The City was awarded the Distinguished Budget Presentation Award for the fiscal year 2019-20 which is the 22nd consecutive year (fiscal years 1999-2020) the City has received this prestigious award. 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 1, 2019

Christopher P. Morrell

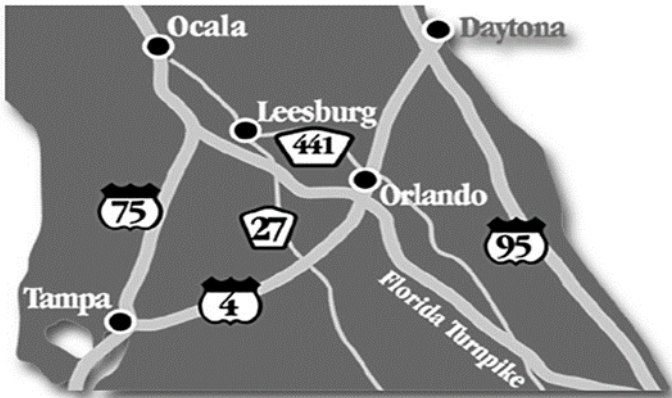
Executive Director

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, 2019. 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-one consecutive years (fiscal years 1999-2020). We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

LOCATION

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



The City occupies a land area of 42.00 square miles and has a population exceeding 23,000. 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.

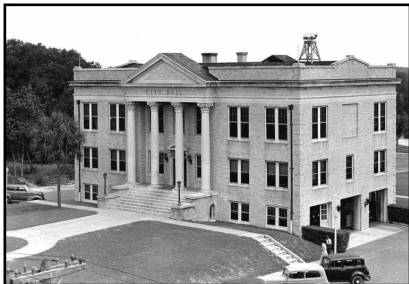
The Florida Legislature created Lake County from portions of Sumter and Orange counties in 1887. From that day forward, the City of Leesburg has been a part of Lake County. It is the oldest of the 14 incorporated municipalities in Lake County, which include Astatula, Clermont, Eustis, Fruitland Park, 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 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 City currently operates one swimming pool, H.O. Dabney Swimming Pool. A family aquatic center is under construction with an estimated summer 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 recreational facilities throughout the City include Rogers Park & Rogers Park Splash Pad, Berry Park, Veterans Park, John L. Johnson Park, Leesburg's Dog Park and the Towne Square, which serves as the focal point during major festivals hosted within the City.



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 self-sufficient. It features meeting rooms, computer training space, a café, book depository, resource offices and a teaching kitchen.

Leesburg Public Library is the second busiest location in Lake County's library system. Staff at the 45,000-square-foot facility help patrons with their reading, information and/or educational needs. Circulation of physical and digital items totaled 290,000 for the year and library programs were attended by over 20,000 people.

Leesburg International Airport is an approximately 850-acre controlled-access, general aviation airport that caters primarily to recreational and corporate aircraft with 60,000 take-offs and landings a year. There are 102 fixed-wing, 20 helicopters and 5 jets that are permanently based at KLEE. The Airport has a U.S. Customs and Border Protection office, a federally contracted air traffic control tower and an aircraft rescue firefighting station. Businesses located on the airport property employ over 111 people in various capacities, the majority of which are working in aviation-related positions. The airport features two runways, tie downs, hangar facilities, a flight school and maintenance shops.

Community Profile

Community Profile

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

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	1,696	Hospital
Lake County School District	754	Education Institution
City of Leesburg	493	City Governmental Services
LifeStream Behavioral Center	446	Mental Health Service Provider
First Baptist Church of Leesburg	364	Church Ministry Services
Lake Port Properties	345	Retirement Community
Publix (2 stores)	336	Grocery Stores
Wal-Mart	320	Retail Store
Cutrale Citrus Juices USA Inc.	180	Citrus Processing
Lake Sumter Community College	184	Higher Education Institution
Lowe's	168	Retail Store
Leware Construction	165	Construction

The labor market in Central Florida continues to slowly recover from the effects of the COVID-19 pandemic. Central Florida unemployment rate dropped to 11.0% in August, down from 15.4% reported in July. Following the summer wave of COVID-19 cases that restrained economic activity, key indicators suggest activity rebounded in August and September. The labor market recovered nearly half the jobs is lost in the Spring, as many firms brought back furloughed workers. The market is expected to bounce back and continue with overall economic losses limited to 5% this year following a 33% decline in the second quarter.

Construction activity in the industrial sector continues to ramp up during the third quarter. Throughout the Central Florida industrial market, over 3.4 million square feet remained under construction at the end of the quarter. Absorption during the third quarter mimicked pre-Covid-19 market conditions even blowing past the 5 year quarterly average with 980,465 square feet of direct net absorption for the Central Florida market. Overall vacancy dropped as a result of the significant positive absorption from 6.9% to 6.5%. Today's average vacancy rate is the lowest in 2020, and only marginally up from 6.0% in the third quarter of 2019.

Tourism continues to grow adding annual events like Leesburg Bikefest and annual sports events such as Bassmasters, Florida BASS nation and FLW Fishing that draw visitors from around the country.

Lake County's 7.9% unemployment rate in September nearly matched Florida's 7.6% rate and was 0.3 points better than the U.S. rate of 8.2%, according to the Florida Department of Economic Opportunity.

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.

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

Some demographic and economic statistics are presented:

Lake County unemployment rate (September 2020)	7.9%
State unemployment rate (September 2020)	7.6%
Median age (Lake County)	47
Average median household income (Leesburg)	\$36,191
Median home value (Leesburg)	\$101,178

In 2017, the City sold approximately 1,127 acres near the Florida Turnpike and County Road 470 to The Villages. Approximately 2,800 retirement homes are to be built on this property, with construction starting in the next 3 to 5 years. This will have a major economic impact on the City and other neighboring organizations.

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

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



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IN GENERAL

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

The City operates under a commission/manager form of government, with a governing body consisting of five City Commissioners elected to staggered four-year terms. Three of the commission members must meet district residency requirements. The remaining two commissioners are elected at-large without a district residency requirement. 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:

Government Structure

Government Structure

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

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

The City budgets the following major proprietary funds:

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

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

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

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

Communication Services Fund - accounts for the provision of communication services; such as, Internet, fiber optic communications and cellular telephone tower rental. (The Communications Services Fund was sold in January 2018)

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

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

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

Additionally, the City reports the following fund types:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Risk Management Fund - 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:

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

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

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

Government Structure

MUNICIPAL SERVICES

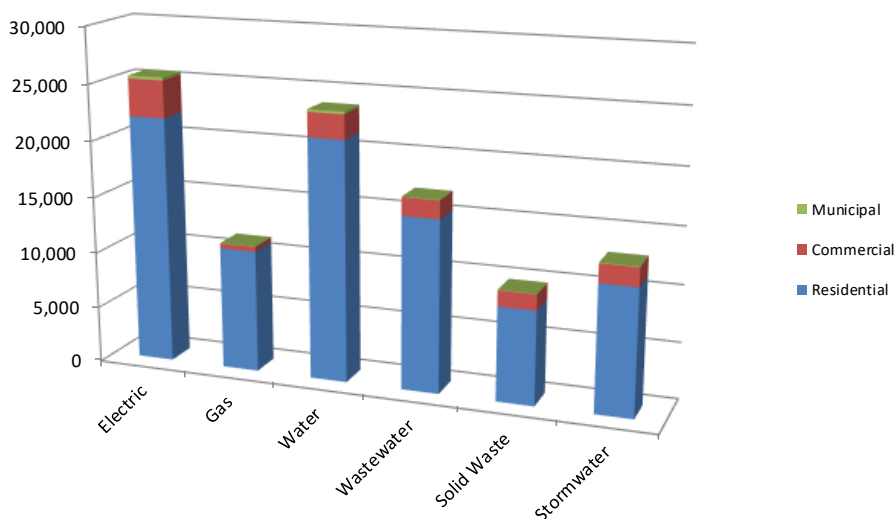
The City provides a traditional mix of general government services including police and fire protection, library, construction and maintenance of streets and infrastructure, storm water drainage, recreational activities, cultural events, planning, zoning, housing and administrative services. In addition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

The rates charged for the use of all the utility systems are reasonably comparable to rates charged by similar utilities. The rates of the Electric system are established by ordinance of the City Commission. The current rate structure of the City (as opposed to the actual rates) is reviewed by the Public Service Commission (PSC). Rates for the use of the Natural Gas, 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 42.00 respectively:

		Residential	Commercial	Municipal	Total	Area Square
<u>System</u>	<u>Established</u>	<u>Customers</u>	<u>Customers</u>	<u>Customers</u>	<u>Customers</u>	<u>Miles</u>
Electric	1921	21,954	3,321	258	25,533	68.0
Gas	1959	10,843	435	37	11,315	180.0
Water	1903	21,285	2,184	211	23,680	94.6
Wastewater	1929	15,249	1,616	43	16,908	94.6
Solid Waste	1925	8,307	1,404	43	9,754	42.17
Stormwater	1991	11,192	1,667	60	12,919	42.17

Customers by System





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SHORT TERM

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

The City has attempted to adjust the economically driven revenues for decreases due to the ongoing COVID-19 pandemic. Revenues which are tied to sales are harder to predict. 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 \$413,372 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 (construction started in Fall 2020) 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 in the final design stages 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 20,000 to 25,000 over the next 15 years. The City developed an annexation policy to keep growth diversified. In an effort to continue to make growth pay its appropriate cost of additional infrastructure, the City adopted an impact fee for police, fire and recreation. To promote redevelopment, the City Commission approved waiving impact fees for downtown redevelopment and for buildings that have not been occupied for a minimum of six months. The City also collects a library county impact fee and applies for additional resources to meet current and ongoing needs.

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

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

Electric – The department consistently evaluates the costs of outsourcing specific activities. There is a plan to convert certain overhead utility lines within the City to underground in 30 years to avoid future safety code compliance issues associated with poles, weather related damage and to provide other savings. As part of the Smart Grid Grant, numerous electric systems and hardware were replaced and updated. These improvements will aide in the data gathering necessary to identify areas in which future upgrades may be necessary due to growth and changing load characteristics. In addition, a revision to the 5 year Capital Improvement Plan is underway which will identify system replacements, upgrades and improvements necessary to maintain a state of the art system well into the future.

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. The ordinance does not apply to developments that have an existing natural gas contract or to those that received construction plan approval prior to the adoption of the ordinance. Implementation of this ordinance will significantly reduce future capital outlay.

Water & Wastewater – Future utility expansion will be based on the Utility Master Plan and assessed as development requires utility expansion. At the present time, there is no funding source in Water or Wastewater for future utility expansion. The water utility is evaluating long term solutions for increased water consumption driven by population growth. The last three budgets have included funding to expand the Turnpike Wastewater Plant to accommodate the upcoming 470 property growth. The Florida aquifer has limited resources and is not expected to keep pace with development. The Central Florida Water Initiative and other similar efforts will take a leading role in developing future water use policies.

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 fee recently paid to Lake County and represents a significant savings in operating expenses for the duration of the contract. The utility will continue to replace semi-automated residential side loading trucks with larger, fully automated trucks. The utility is strong enough to transfer cash reserves, if necessary, for Capital Projects.

Financial Planning

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 2020-21 budget adoption process began at the February 10, 2020, 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. In fiscal year 2003-04, the City Commission adopted its first 10-year CIP. This year departments submitted their CIP's to Finance with their regular budget submission on April 6, 2020.

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 was reviewed by the City Manager and the departments during the fiscal year 2020-21 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 2020-21 capital requests were presented by the departments to the Commission during the budget workshops held in July and September. Capital requests for fiscal year 2020-21 were adopted on September 28, 2020.

CITY COMMISSION VISION, MISSION AND ORGANIZATIONAL GOALS

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

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

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

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

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

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

Budget Preparation Process

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

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

BASIS OF BUDGETING

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

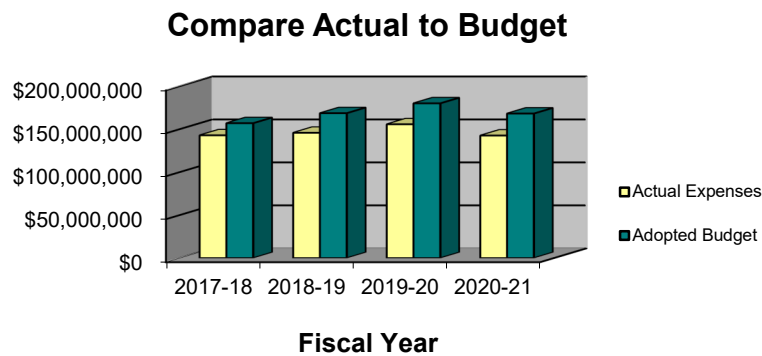
Actual expenses for the utility funds are recorded on the full accrual basis, while other funds are reported on the modified accrual basis. Comparing a budget prepared on the cash basis to actual expenses recorded on the accrual basis can be misleading in a budget document. When comparing fiscal year 2019-20 actual expense to fiscal year 2020-21 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 2019-20	Adopted Budget 2020-21	Average Annual Change
Cash Basis	\$150,790,262	\$168,159,844	11.52
Accrual Basis	\$150,790,262	\$142,580,266	5.44

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



Departmental Budget Meeting

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

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

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

Budget Preparation

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

Review

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

Budget Preparation Process

Approval

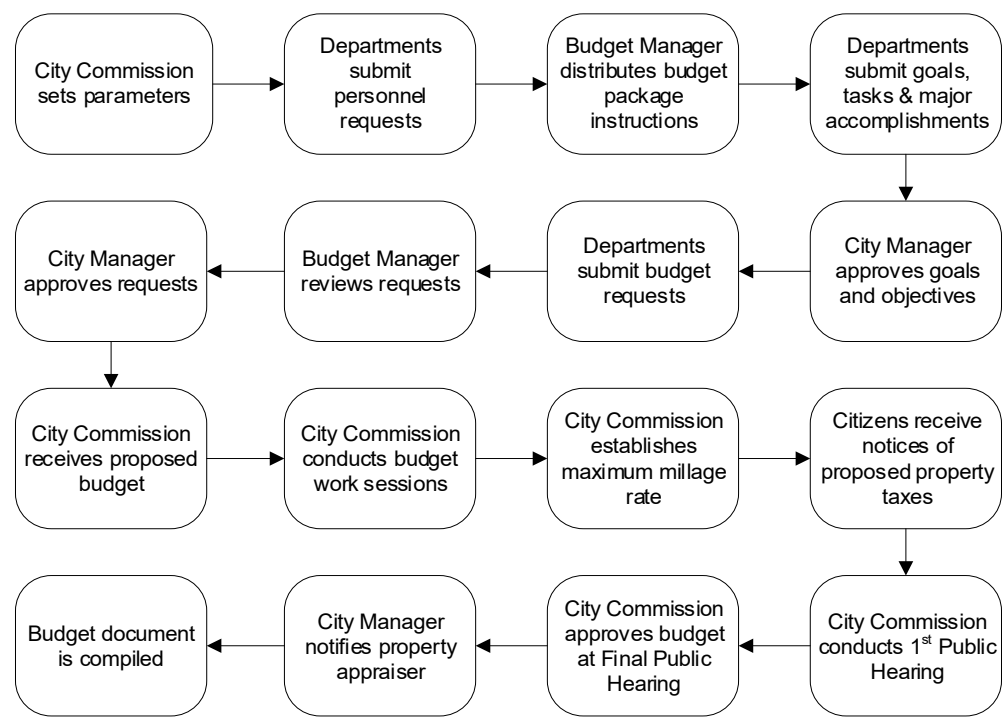
Pursuant to Florida law, two public hearings are required prior to the adoption of a millage rate and budget. At the conclusion of the first Public Hearing held on Thursday, September 17, 2020, the City Commission adopted a resolution to tentatively adopt the millage rate, and another resolution to tentatively adopt the budget. At the first final hearing on September 28, 2020, the City Commission approved a resolution to adopt the final millage rate and a resolution to adopt the 2020-21 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

August

- City Commission conducts budget workshops and approves changes, which are recapped and approved at the final budget session
- City Commission approves proposed millage rate
- 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 2020-21

2020 Date, Day	Responsible Party	Required Activity	Requirement Reference
February 10, Monday	City Commission	Adopt budget calendar for the fiscal year 2020-21 budget	
March 30, Monday	Department Directors	Deadline for submission to the Budget Manager of Utility Revenue Projections for fiscal year 2020-21	
April 6, Monday	Department Directors	Deadline for submission to the Budget Manager of budget requests for fiscal year 2020-21	
April 27-May 22, Tuesday- Friday	City Manager	Meet with governmental fund departments to discuss fiscal year 2020-21 budget requests, including goals and tasks	
May 26-June 5, Tuesday-Friday	City Manager	Meet with Utility funds to discuss fiscal year 2020-21 budget requests, including goals and objectives	
On or before June 1, Monday	Property Appraiser	Provide an estimate of 2020 total assessed values of nonexempt property for budget planning purposes	Section 200.065 (7), Florida Statutes
June 15, Monday	Budget Manager	Present the draft budget for fiscal year 2020-21 to the City Manager for review and analysis	
June 26, Friday	City Manager	Present the draft budget for fiscal year 2020-21 to the City Commission for review and analysis	Section 200.065 (2)(a)2, Florida Statutes, Section 28, Leesburg City Charter
On or before July 1, Wednesday	Property Appraiser	Submit 2020 certified taxable values to the City Commission	Florida Statutes, Section 200.065 (1), Florida Statutes
July 7 & 9, Tuesday & Thursday	City Commission	Conduct budget/capital improvement work session regarding the proposed budget for fiscal year 2020-21	
July 13, Monday	City Commission	Adopt Preliminary Fire Assessment Resolution for fiscal year 2020-21	Section 197.3632, Florida Statutes
July 13, Monday	City Commission	Establish the maximum millage rate for fiscal year 2020-21	
July 14, Tuesday	City Commission	Conduct budget/capital improvement work session regarding the proposed budget for fiscal year 2020-21	
On or before August 3, Monday	City Commission	Notify the Property Appraiser of: 1. The Proposed millage rate for 2020; 2. The rolled back millage rate for 2020; 3. The date, time and place of the public hearings to consider the proposed millage rates and tentative budgets	Section 200.065 (2)(b), Florida Statutes

Budget Calendar (Continued)

CITY OF LEESBURG, FLORIDA
BUDGET CALENDAR
FISCAL YEAR 2020-21

2020 Date, Day	Responsible Party	Required Activity	Requirement Reference
On or before August 17, Monday	Finance Director/ City Clerk	Advertise public hearing to adopt the Final Fire Assessment Resolution for 2020-21	Section 197.3632, Florida Statutes
On or before August 17, Monday	Property Appraiser	Mail notices of proposed property taxes for 2020 to each taxpayer listed on the current year assessment roll	Section 200.065 (2)(b), Florida Statutes, Section 200.069, Florida Statutes
September 14, Monday	City Commission	Conduct public hearing to adopt Annual Fire Assessment Resolution for fiscal year 2020-21	Section 197.3632, Florida Statutes
September 17, Thursday	CRA Board	Establish budgets for Community Redevelopment Agencies	
September 17, Thursday	City Commission	Conduct public hearings to consider adoption of the tentative millage rate for fiscal year 2020-21. All hearings <u>must</u> begin after 5:00 P.M.	Section 166.241 (3), Florida Statutes, Section 200.065 (2)(c)-(e), Florida Statutes
September 24, Thursday	Finance Director/ City Clerk	Advertise public hearings to consider final adoption of the budgets, increases in property taxes and operating expenditures (if applicable), and adoption of millage rate for fiscal year 2020-21	Section 200.065 (2)(d), Florida Statutes, Sections 200.065 (3),(a),(b) and (h)-(l), Florida Statutes
September 28, Monday	City Commission	Conduct public hearings to consider final adoption of the budget/capital improvement plan, and millage rate for fiscal year 2020-21. All hearings <u>must</u> be after 5:00 P.M.	Section 166.241 (3), Florida Statutes, Section 200.065 (2)(d), (e), Florida Statutes
September 29, Tuesday	City Commission	Certify to the Property Appraiser the adopted millage rate for fiscal year 2020-21.	Section 200.065 (4), Florida Statutes
December	Budget Manager	Begin Distribution of final budget documents	



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Significant Policies

Budget

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

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

Budget Adjustment Process

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

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

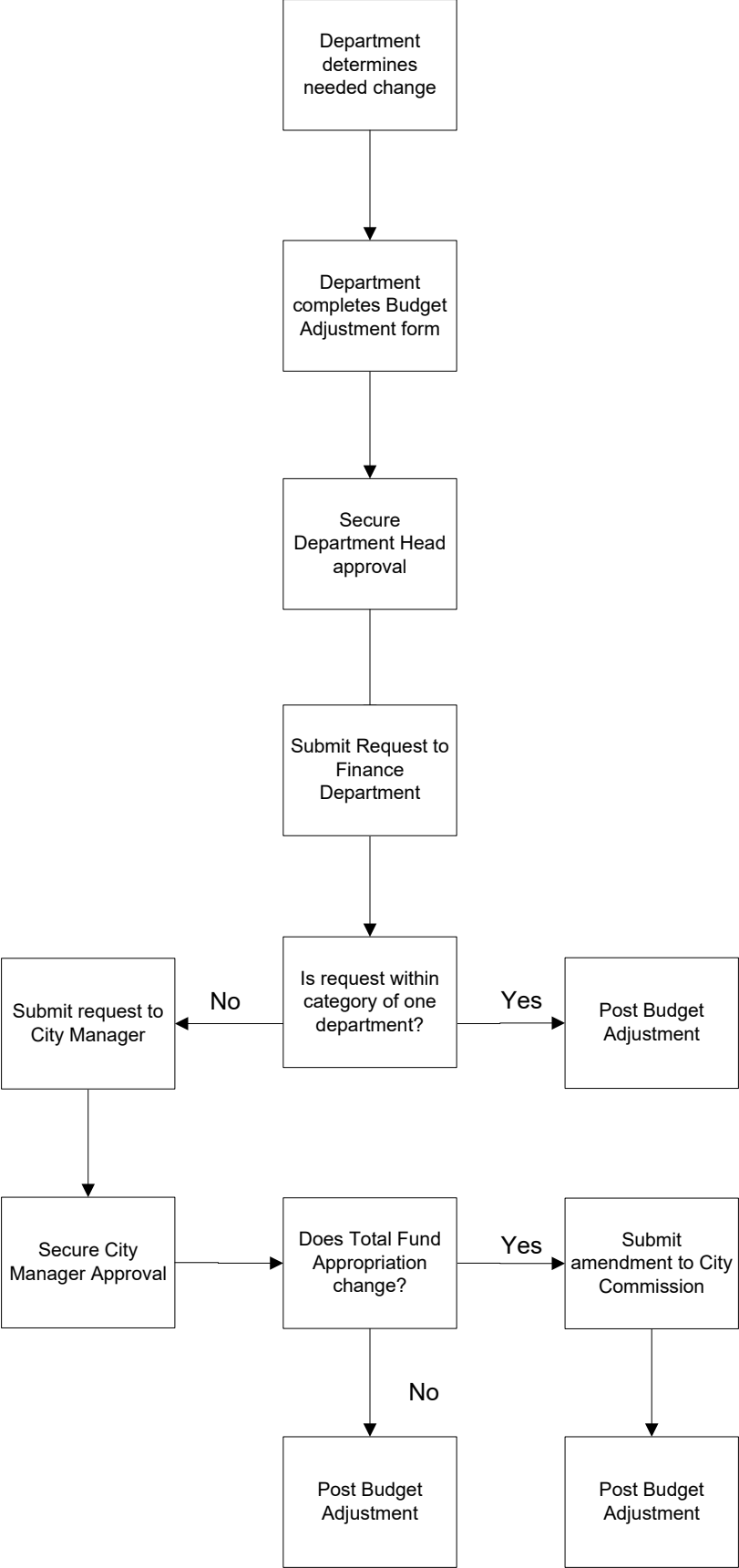
- Additional funding required for an item approved based on an estimated cost
- New items necessary for the operation of the department
- Capital substitution or changes with no fiscal impact
- Appropriations from reserve to increase an appropriation in the same fund for any lawful purpose

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

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

Significant Policies

BUDGET ADJUSTMENT PROCESS



Cash Policy

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

Identity Theft Prevention Policy

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

Deposit Policy

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

Investment Policy

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

Significant Policies

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 530-533 for a actual graphs)

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

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

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

Utility Transfer Policy

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

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

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

Calculation of utility transfer-

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

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

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

Special Transfer Policy

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

Special transfers are subject to the following:

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

Replenishment of Reserve Deficits

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

Significant Policies

Annual Review

A review is required as part of the annual budget adoption process. Based on the fiscal year 2020-21 adopted budget, the minimum level of cash required in the general fund is \$5,437,872 (20% of \$27,189,358). 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 7% 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>2017-18</u>	<u>2018-19</u>	<u>2020-21</u>	<u>2021-22</u>
<u>GENERAL FUND</u>				
Total Adopted Budget	\$24,340,980	\$26,873,816	\$30,543,123	\$27,189,358
Beginning Fund Balance	13,343,744	11,749,735	11,198,492	12,114,461
Ending Fund Balance *	11,749,735	11,032,820	12,114,461	12,114,461
Percentage of Ending Fund				
Balance to Total Budget	48.3%	41.1%	36.7%	44.6%
Fund Balance Appropriated	\$0	\$0	\$0	\$0

* The ending fund balance for fiscal years 2019-20 and 2020-21 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

Fund	Adopted 2019-20	Adopted 2020-21
General	\$ 367,529	\$ 217,200
Building Permits	354,000	95,365
Fleet Services	1,884,500	1,540,900
Stormwater	625,000	540,000
Capital Projects	4,745,264	600,000
Electric	4,168,340	4,372,500
Gas	661,784	534,001
Water	588,500	2,275,000
Wastewater	7,095,000	2,992,000
Airport	4,207,000	2,295,000
Police Impact Fees	-0-	80,000
Carver Heights CRA	30,000	-0-
Total	\$ 24,726,917	\$ 15,541,966

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

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

Debt Policy

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

Purpose

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

Authority

The City Commission

Legal Debt Limits

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

Limitations on Indebtedness

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

Types of Debt

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

Structure

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

Investment of Bond Proceeds

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

Refinancing Outstanding Debt

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

Credit Objectives

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

Methods of Sale

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

Financing Team

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

Market Disclosure

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

Arbitrage Requirements

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



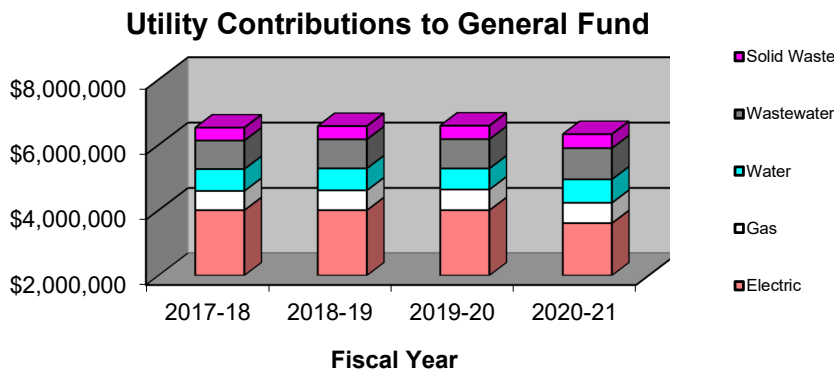
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Budget Summary

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 2020-21 by fund are as follows:

General Fund

There is no appropriation of fund balance in the General Fund. The Interfund transfers from the utilities decreased by \$259,985 from the previous fiscal year.



During the past fiscal year, the City annexed 251 acres. In the past 10 years, the City's boundaries increased by 752 acres or from 26,129 to 26,881 acres.

In fiscal year 2001-02, the City Commission approved a joint planning area map for the City which depicts the projected 2020 boundaries. The map, as presented to the County, triples the land mass of Leesburg and generally incorporates the utility services area, with the exception of gas lines which extend into Sumter County.

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. In addition we are partnered with FDOT and constructed a water quality project at the north west corner of Lake Harris and with the Lake County Water Authority to reduce nitrogen/phosphorus loading on Lake Denham That will be completed in December.

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,

Budget Summary

Budget Summary

1996. In compliance with the authorizing statute, tax increment financing is used to provide funding for specific capital improvements within the designated area. The base year was established in 1995 with an assessed value of \$86,757,505. The GLCRA is composed of two components, Main Street and Pine Street. All sources of revenue are split equally between the two. In 2015, the GLCRA acquired a \$1,000,000 bond to complete the Streetscape project from 9th Street to 14th Street. The Main Street component of the GLCRA fund balance as of September 30, 2020 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, 2020 will be approximately \$200,000.

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 decreased by \$4,145,264 from \$4,745,264 to \$600,000 in fiscal year 2020-21. The City is working on completing several major projects including the family Aquatics Complex which is under construction and estimated to open in Summer of 21 and a new Teen Center which is estimated to be completed in late 2021.

As a result of several on going projects the 2020-21 Capital Improvement Plan has been significantly reduced. The projects included are the Canal & Dixie Gateway Design \$100,000 which is funded with a transfer from the GLCRA, US Hwy 441 Median (Airport view Dr. to Sleepy Hollow Road) \$400,000 which is funded with a transfer from the Solid Waste Fund and the 2nd and 4th St. Pedestrian Plaza \$100,000 which is funded through a transfer from the GLCRA. The GLCRA Master Plan was completed in FY 2019, the two projects included in fiscal year 2020-21 Canal & Dixie Gateway Design and the 2nd and 4th St. Pedestrian Plaza are the two projects that will be started which came out of the completed GLCRA Master Plan.

Electric

Major projects for the Electric Department include extending new and rebuilding existing electric distribution infrastructure needed to serve The Villages of St. Catherine's approximately 915 homes as well as support for other developments within the southwest portion of our electric service territory. The timeline associated with The Villages was moved up two years in association with a territorial swap with Duke Energy Florida, necessitating the need for contract labor and engineering support in order to meet their in

service dates. These efforts will bring a new feeder from the North Substation and reconductor and extend feeders from the North and Center Substations into the region.

There are two reconductoring projects for the upcoming fiscal year. The first reconductor project is located on South US 27, south of Leesburg, near Lake Denham Subdivision. This project will increase the wire size in that area to help carry the increased load from Lake Denham Subdivision and to carry the increased load from other developments that are planned for that area. The second reconductor project is located on CR 468 in Fruitland Park. This project will increase the wire size to increase the load carrying capability of the feeder. This project will allow, during outage and scheduled maintenance situations, for load to be served from a different direction and thus improving the overall reliability in the area.

As required by the Florida Public Service Commission (FPSC), all distribution power poles are to be field audited for reliability and safety. The field audits identify potential pole issues and make recommendations for repair or replacement. The Electric Department field audits approximately 3,000 poles per inspection cycle with an estimated failure rate of 4% or roughly 120 poles per cycle. This is the final year of our 5-year pole inspection cycle. Replacement of identified poles continues.

The Electric Department began its two year initiative to replace four aging substation transformers. In October of this year crews replaced a 40 year old, 20 MVA substation transformer with a new 30 MVA transformer at the North Substation. The crews also upgraded/replaced two circuit switches with circuit breakers providing state of the art protective equipment. During the Spring 2021 outage season, crews plan on replacing the number 2 transformer at the Picciola Substation. Additionally, Substation crews will upgrade two 69 kV circuit breakers at the Airport Substation during fiscal year 2021.

Gas

New customer service installations in fiscal year 2019-20 remained steady with the addition of 219 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 Florida Gas Utilities.

In fiscal year 2016-17, easements and a tap were secured on the Sabal Trail Transmission line on County Road 470. The Gate Station was placed in to service in September of 2019. This station will provide a redundant feed to Leesburg's gas customers and will eventually supply service to Leesburg's future gas customers in the south west section of its service area.

Contractor damage to the Gas utility is relatively low because the majority of the system is constructed of steel pipe. In April 2006 Section 25-501 of the City Code of Ordinances was passed, where natural gas is required in all new developments of more than five units within the city limits with the cost of installation to be borne by the developer. Two new developments were started in fiscal year 2019-20 and seven are in various state of developments for fiscal year 2020-21 which this ordinance applies to. This ordinance significantly reduces the Gas utility's capital outlay in future fiscal years.

The Haines Creek Gate Station was completely rebuilt in 2016 by department staff and utilizes more modern, reliable equipment and will be easier to maintain. A similar rebuild of the Newell Hill station began in fiscal year 2019-20. Phase 2 will be complete in fiscal year 2020-21. 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 running properly. Preliminary design to relocate the utilities on US 441 from Perkins Ave. to Newell Hill is complete. Plans will be completed when FDOT provides funding for the widening project. In addition, we've implemented a water conservation incentive and rebate program for customers who wish to upgrade their existing plumbing fixture or irrigation system.

Wastewater

As Lake County continues to grow, so does the requirement to provide wastewater services to support that growth. With all the new development within our wastewater service area the capacity of our treatment facilities is quickly being depleted. In order to provide increased capacity for the projected growth, construction is underway to expand the Turnpike facility. 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.

Communications

The Communications Utility was sold to Summit Broadband in January of 2018.

Solid Waste

The Solid Waste Division provides garbage collection and disposal services to approximately 8,000 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 2020, we collected 25,993 tons of solid waste. The garbage is transported to the Covanta waste-to-energy incinerator where it is used as fuel to produce electricity. During the same period the Division collected 642 tons of recyclable material and 6,842 cubic yards of construction/demolition waste.

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 2019-20 budget to the adopted fiscal year 2020-21 budget. The appropriations summary page in each division addresses the significant budget changes to make the information clearer to the reader.

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

Budget Summary



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Budget Review

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: Greater Leesburg CRA, Housing Assistance, Police Forfeiture, Police Education Receipts, Gas Tax, Police Impact Fees, Building Permits, Electric, Water, Wastewater, Solid Waste and Fleet Services Funds. Generally accepted accounting principles as applicable to local government units are followed in the preparation of financial statements and reports. The report is separated by fund type with a brief description of each fund listed on the face of the divider.

Revenue Forecast

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

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

Ad valorem property tax – The specific formula used to estimate current ad valorem tax revenues is calculated by multiplying the approved millage rate (4.1086) per \$1,000 times the aggregate assessed property value (as certified by the County Property Appraiser) times 95%.

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

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

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

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

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

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

Budget Review

Fire Assessment Fee – This fee was adopted June 22, 2015. It is an annual assessment starting October 1, 2015 for fire protection services using the tax bill collection method. The five year study was conducted 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.

Business License Tax – 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.

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

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

Charges for Services – Includes utility service user fees, parks and recreation fees, recreational activity fees, fuel sales, certification and copy of city documents and records, sale of official maps and publications, Stormwater utility fees, building and other user charges. Utility revenue projections are done by using trending analysis in Microsoft Excel. Gas, Water, and Wastewater trends are analyzed based on actual consumption for each customer category for the past five years and Solid Waste revenues also used five years of history. Electric revenues were based on extensive modeling and 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.

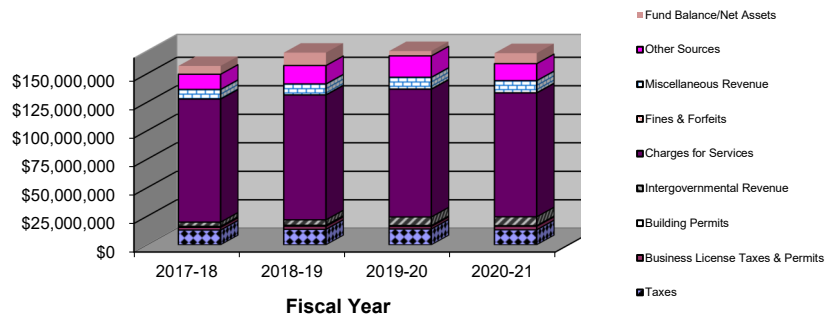
Other Sources – Includes operating transfers and other funding sources for capital purchases. Operating transfers from the enterprise funds are calculated as a percentage (not to exceed 10%) of estimated operating revenues excluding certain fees and taxes.

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:

	2017-18	2018-19	2019-20	2020-21
Taxes	\$ 13,048,632	\$ 13,663,523	\$ 13,987,776	\$ 13,275,492
Business License Taxes & Permits	2,354,816	2,634,474	2,211,699	3,059,772
Building Permits	909,000	974,000	850,000	566,500
Intergovernmental Revenue	3,697,490	4,755,839	7,503,627	7,767,433
Charges for Services	107,909,942	109,469,395	111,983,480	108,620,048
Fines & Forfeits	108,600	183,000	208,700	189,000
Miscellaneous Revenue	8,374,763	9,528,256	10,316,522	10,630,567
Other Sources	13,306,748	16,125,088	18,729,849	14,871,658
Fund Balance/Net Assets	7,236,524	11,262,833	14,265,679	9,179,374
TOTAL SOURCES	\$ 156,946,515	\$ 168,596,408	\$ 180,057,332	\$ 168,159,844

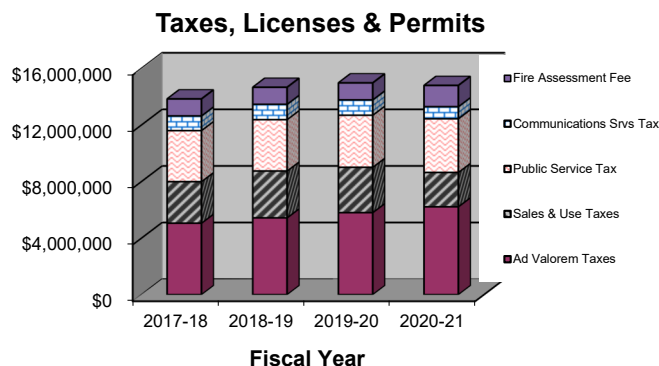
Estimated Revenues and Other Sources



Overall the budget decreased by \$11,897,488 or from \$180,057,332 to \$168,159,844.

Taxes, Licenses & Permits

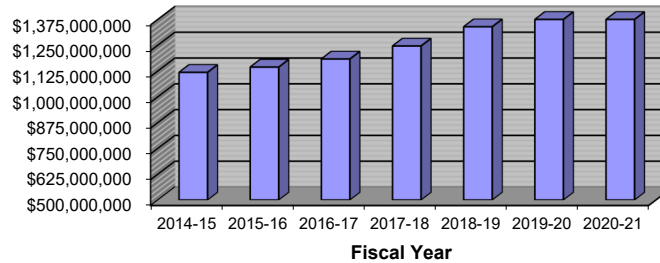
Taxes, Licenses & Permits decreased \$179,977. The following graph demonstrates the revenue stream from the five major tax categories.



Ad Valorem Taxes

The current millage rate of 4.1086 ("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



	2017-18	2018-19	2019-20	2020-21
Millage Rate (per \$1,000)	4.2678 Mills	4.2678 Mills	4.2678 Mills	4.1086 Mills
Taxable Property Value	\$1,246,190,078	\$1,339,490,497	\$1,430,585,490	\$1,591,924,526
Total Taxes Levied	5,318,490	5,716,678	6,105,453	6,540,581
*Amount Collected	5,142,754	5,487,014	5,932,210	6,213,552
*Percentage Collected	96.7%	96.0%	97.2%	95.0%

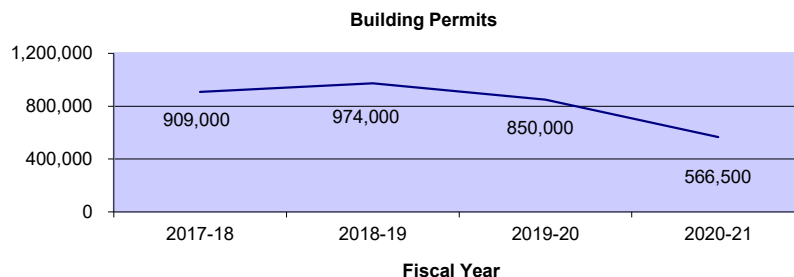
* For fiscal year 2020-21, the amount collected and percentage collected are estimates only, based on a projected collection rate of 95% of the taxable value times the millage rate of 4.1086 mills.

Sales & Use Tax – This tax is generated from sales taxes on the purchase of goods. This category is projected to decrease by \$777,988, or 24.3%. The decrease is directly attributable to the assumed revenue effects of the COVID-19 pandemic.

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 \$115,000 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 \$230,361 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.



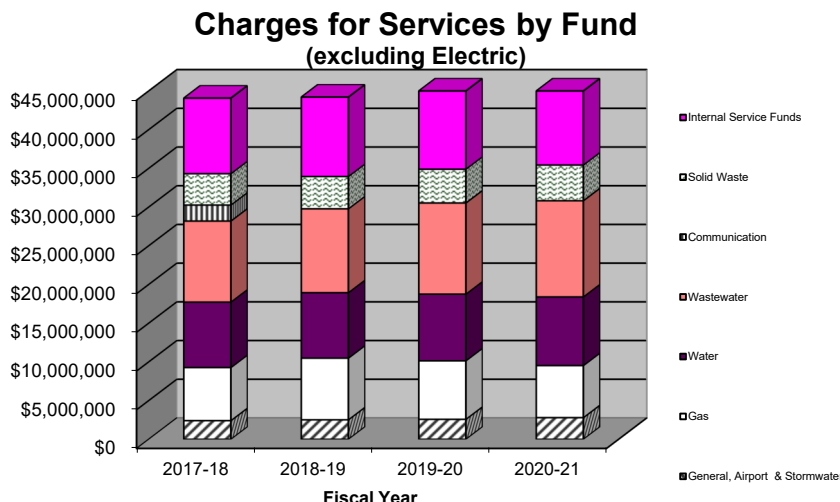
Intergovernmental Revenue

Intergovernmental revenue increased by \$263,806 or 3.5% from \$7,503,627 to \$7,767,433. The increase is primarily attributable to ongoing Capital Projects.

Charges for Services

Charges for Services decreased \$3,363,432 or 3% from \$111,983,480 to \$108,620,048 which is directly related to the decrease in Power and Gas supply cost projections.

Fiscal year comparisons of charges for services are presented below. Since electric revenues approximate 59% 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 2020-21 budget includes an appropriations of fund balance in the following; Housing Assistance \$27,204, Gas Tax \$407,976, Greater Leesburg CRA \$103,000, Police Forfeiture \$7,000, Police Education Receipts \$6,000, Police Impact Fees \$92,500, Building Permits \$418,841, Electric \$4,162,500, Water \$1,753,000, Wastewater \$1,922,000, Solid Waste \$126,533, and Fleet Services \$152,820.

Appropriations Overview

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

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

Budget Review

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

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

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

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

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

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

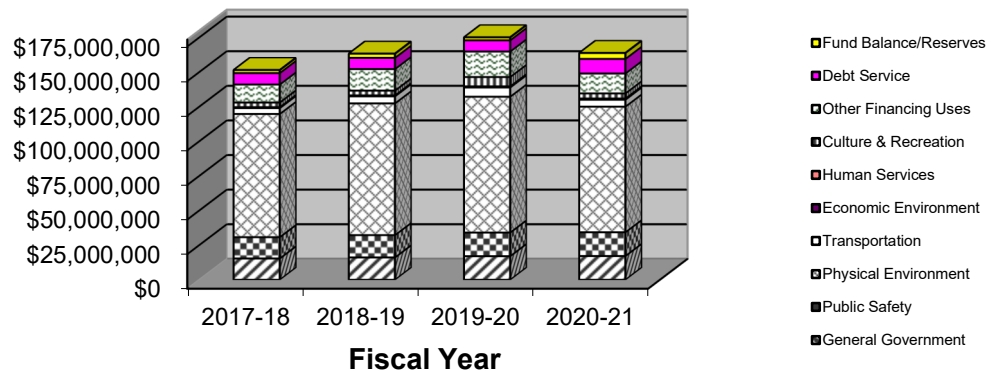
Other Uses - Includes the following activities: debt service, other financing uses and reserves for future capital.

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

SUMMARY OF APPROPRIATIONS BY FUNCTION

	2017-18	2018-19	2019-20	2020-21
General Government	\$ 20,822,141	\$ 21,385,312	\$ 21,967,249	\$ 21,495,538
Public Safety	15,394,629	16,139,847	17,060,312	17,172,397
Physical Environment	89,017,756	95,161,661	98,142,063	90,747,938
Transportation	4,245,387	5,111,407	6,685,867	5,012,368
Economic Environment	639,886	638,104	793,493	828,916
Human Services	6,000	6,000	6,600	6,600
Culture & Recreation	3,386,086	3,506,423	6,765,064	3,723,363
Other Financing Uses	12,981,179	15,526,574	18,381,922	14,358,695
Debt Service	8,263,064	8,120,162	8,105,821	10,548,996
Fund Balance/Reserves	2,190,387	3,000,918	2,148,941	4,265,033
TOTAL APPROPRIATIONS	\$ 156,946,515	\$ 168,596,408	\$ 180,057,332	\$ 168,159,844

Appropriations



The Culture & Recreation category decreased of \$3,041,701 which is attributable to decreased Capital Projects.

The general government category minimally decreased \$471,711 of 2.1%.

Transportation expenditures decreased \$7,394,125 or 25% which is due to a decrease in Airport Capital Projects.

The public safety category slightly increased by \$112,085 or less than 1%. This increase is directly related to increases in the Police and Fire budgets.

The Debt Service category had the largest increase of \$2,443,175 or 30%. This is directly related to new debt associated with Electric and Wastewater expansion projects.

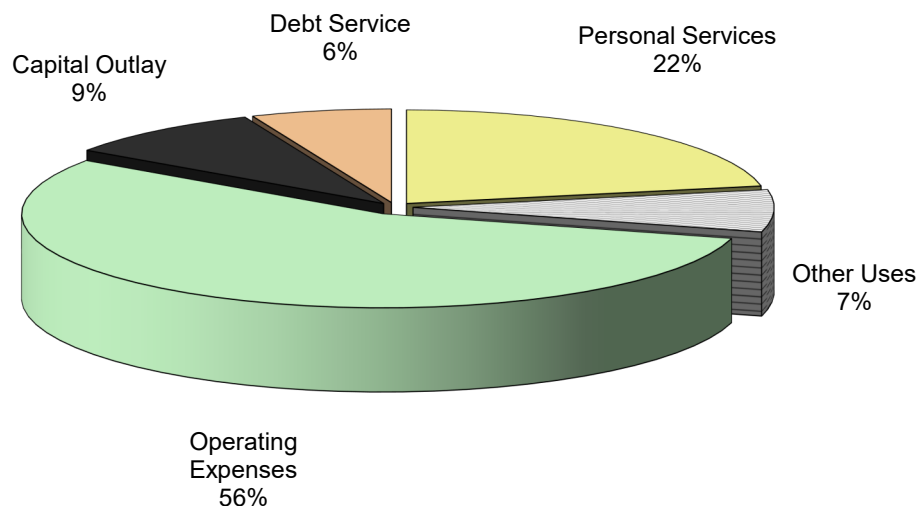
There was a minimal increase in Economic Environment of \$35,423 or 4.5%.

Physical Environment decreased by \$7,394,125 or 7.5% this category has the various Utility fund budgets which includes the budgets for Power and Gas supply costs.

The Fund Balance/Reserves category increased \$2,116,092 or 98% which is mainly attributable to an increase in the budgeted amount the City plans to contribute to the Wastewater fund balance or \$1,893,977.

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%.

Expenditures by Category

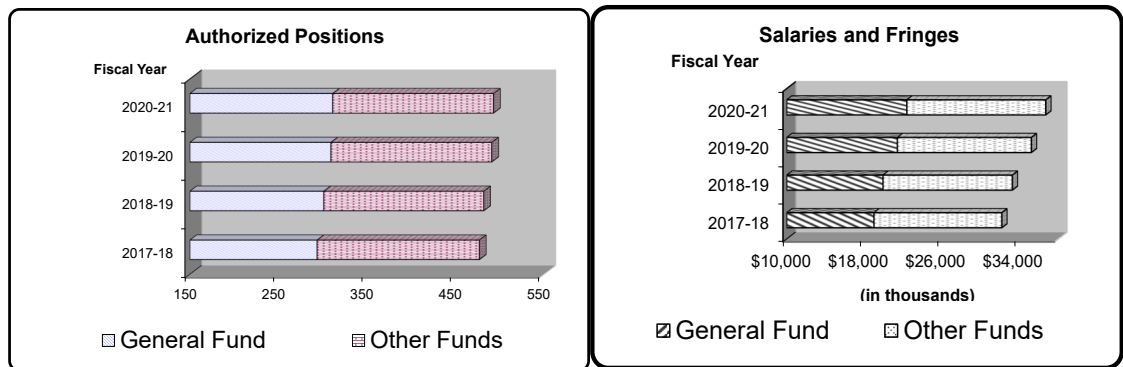


Personal Services

Total personal services costs increased from \$36,931,663 to \$37,850,747, an increase of \$919,084 or 2.5%. Components of the increase are reflected below:

	<u>2019-20</u>	<u>2020-21</u>	<u>% Change</u>
Salaries	\$26,122,325	\$26,592,297	1.80%
Fringes	<u>10,809,338</u>	<u>11,258,450</u>	<u>4.15%</u>
Total	\$36,931,663	\$37,850,747	2.49%

Salaries and fringes increased in the general fund from \$23,107,067 to \$23,518,304 reflecting a increase of \$411,237 or 1.8%. All other funds also experienced an increase in appropriations for salaries and fringes totaling \$507,847 or 3.7%. The changes are shown graphically as follows:



The fiscal year 2020-21 budget reflects an increase in positions, from 491 positions to 493 which include both full and some part time personnel. The additional 2 positions were added to the General Fund, specifically to the Police Department for additional School Resource Officers.

The General Employee Pension Plan was frozen effective September 30, 2008. The required contribution is \$910,414 for fiscal year 2020-21. 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 \$571,445 and \$826,242 respectively are included in this year's budget.

Operating Expenses

Operating expenses decreased \$5,001,150 or 5% from \$100,682,582 to \$95,681,432. This is mainly attributable to increases in the cost of power.

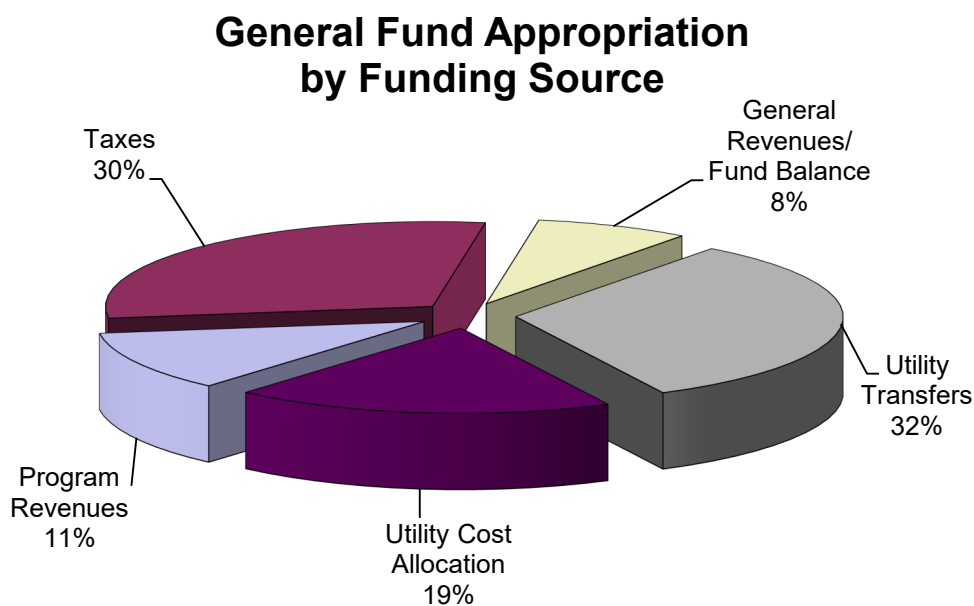
Utility Cost Allocation

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:

Budget Review

<u>Department</u>	<u>Percentage</u>
City Commission	75%
Executive:	
Administration	85%
City Clerk	75%
City Attorney	36%
Finance:	
Accounting	85%
Customer Service	98%
Purchasing	43%
Warehouse	92%
Human Resources	36%
Information Technology	90%
GIS	90%
Public Works:	
Administration	35%
Facility Services	5%
Community Development– Planning	55%

The General Fund total expenses decreased by \$3,353,765. This decrease directly affects the utility cost allocation based on the decreases in the departments above. As a result of the allocated department expenses decreasing, the cost allocation also decreased \$179,805. 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

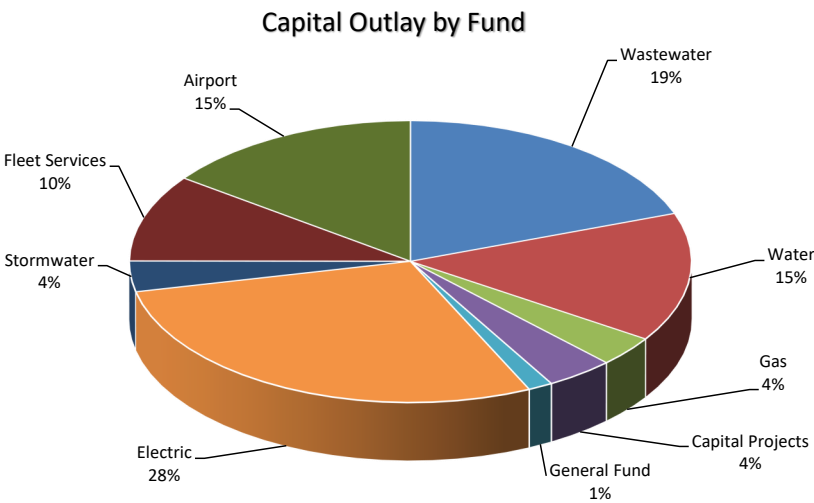
Capital projects in all funds decreased from \$24,726,917 in fiscal year 2019-20 to \$15,541,966 in fiscal year 2020-21 or a decrease of \$9,184,951 or 37%. The major decreases were in the Capital Projects Fund which decreased by \$4,745,264 and in the Wastewater Fund which decreased \$4,103,000. See page 46 for fund detail.

New Capital Projects– The City is finishing up the new family aquatics center which is estimated to open in summer 2021. The current budget includes additional funding for the expansion of the Wastewater plant and funds to complete projects in the downtown GLCRA. Additionally, the City is moving forward with constructing a new Teen Center.

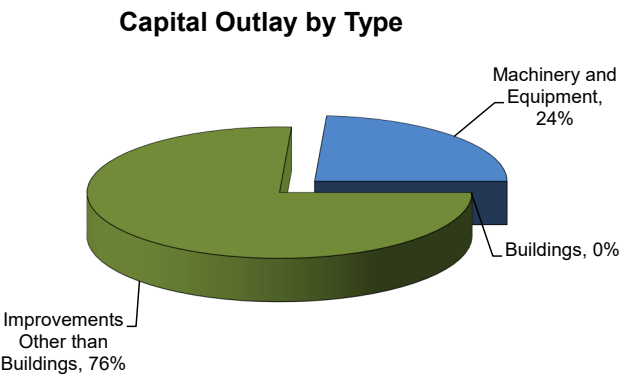
Expansion – Expansion of City limits, population growth and infill drive the need for additional infrastructure and the related purchases necessary to provide the required services. The Gas Department recently expanded into The Villages of South Sumter development. Wastewater is continuing the expansion 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:



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



<u>Category</u>	<u>Amount</u>
Land & Buildings	-0-
Improvements other than buildings	8,782,667
Machinery and Equipment	<u>2,782,175</u>
TOTAL	\$ 11,564,842

Debt Service

The Debt Service category increased by \$2,443,175 from \$8,105,821 in fiscal year 2019-20 to \$10,548,996 in fiscal year 2020-21. The changes are summarized below:

<u>Description</u>	<u>Amount</u>
CRA's	\$ 55,297
Capital Projects	80,971
Utility bond issues	<u>2,306,907</u>
TOTAL	<u>\$ 2,443,175</u>

Other Uses

Other Uses decreased from \$12,142,796 to \$14,047,118. This budget includes a transfer from the Discretionary Sales Tax Special Revenue Fund of \$1,139,002 to Fleet for vehicle purchases. Additionally, the General Fund is transferring \$1,491,067 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, conversely in fiscal year 2019-20 there was a significant transfer from the General Fund to the Capital Projects Fund which was eliminated in fiscal year 2020-21.

Debt

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

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

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

** Rating agency did not rate this issuance

Budget Review

All bonds are fully registered bonds in denominations of \$5,000 or integral multiples thereof and are collateralized by a pledge of various sources as shown below. As of September 30, 2019, the debt coverage ratio and debt per capita based on the population of 24,539 (BEBR 2020) can be stated as follows:

Type	Debt Ratio	Debt per Capita	Collateralized by Pledge
Capital Improvement Promissory Note, Series 2009	3.43	\$154.55	Local government half-cent sales tax, and a guaranteed portion of state revenue sharing
Capital Improvement Bonds, Series 2013	4.89	\$451.93	Public Service tax, sales tax and guaranteed entitlement, which are subordinate to the 1999 bonds
Electric Revenue Bonds, Series 2007B	5.12	\$289.95	Net Electric system revenues
Refunding Bonds, 2013		722.73	
Refunding Note, 2016		271.36	
Revenue Note, 2020		<u>578.87</u>	
Combined		\$1,862.91	
Utility Revenue Bonds, Series 2007B	4.50	\$30.36	Net Gas, Water and
Refunding Note, 2010		150.78	Wastewater revenues
Bonds, Series, 2013		620.24	
Bonds, Series 2016		700.93	
Revenue Note, 2020		<u>575.21</u>	
Combined		\$2,077.52	

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

Issue	2021	2022	2023	2024	2025
GLCRA, Revenue Bond, Series 2015	\$ 101,537	\$ 102,121	\$ 101,619	\$ 102,058	\$ 102,410
Hwy 441/27 CRA TI Revenue Note, 2016	498,992	890,553	889,832	889,722	890,198
Capital Improvement Bonds, Series 2009	477,167	477,386	476,895	475,695	478,667
Capital Improvement Bonds, Series 2013	1,023,662	1,018,412	1,021,912	1,023,662	1,020,662
Electric Revenue Bonds, Series 2007B	964,785	962,630	958,705	963,010	964,955
Electric Revenue Note, Series 2016	600,486	600,052	600,383	600,456	601,270
Electric Revenue Bonds, Series 2016	1,130,300	1,132,850	1,129,950	1,132,350	1,128,950
Electric Revenue Note, Series 2020	784,500	1,244,643	1,244,515	1,243,960	1,247,980
Utility Revenue Bonds, Series 2007B	83,955	81,595	84,235	81,580	83,925
Utility Revenue Bonds, Series 2013	1,399,194	1,396,944	1,396,544	1,399,744	1,396,744
Utility Revenue Bonds, Series 2016	1,157,900	1,158,650	1,158,950	1,163,800	1,162,800
Utility Revenue Note, Series 2020	1,140,000	1,139,955	1,139,655	1,144,100	1,143,205
WAWWT Utility Revenue Note, 2010	814,264	812,410	814,498	810,526	815,400
TOTAL	\$10,176,742	\$11,018,201	\$11,017,693	\$11,030,663	\$11,037,166

Budget Review

DESCRIPTION	PURPOSE	AMT ISSUED	RATES	PRIN BAL 11/30/20	RETIREMENT FISCAL YEAR
CRA FUND					
2015 GLCRA Note	Street Scape	1,000,000	2.91%	554,000	2026
2016 US 441/27 CRA Note	Refund 2009 TI Bonds	11,563,000	2.59%	10,948,000	2036
2018 Carver Note (From Electric)	Resource Center	1,200,000	2.50%	1,033,661	2033
TOTAL CRAs		13,763,000		12,535,661	

GOVERNMENTAL

2009 Capital Impr Revenue Note	Refund 1999 Bonds	6,227,400	4.73%	3,487,400	2030
2013 Capital Imp Refunding Revenue Bonds	Refund 2004 Bonds	15,345,000	2%-5%	11,090,000	2035
2018 MSA Capital Lease	FD SCBA Equip.	209,243	4.09%	155,328	2025
2018 Radio Capital Lease	PD & FD Network Radios	780,683	3.37%	553,622	2028
TOTAL GOVERNMENTAL FUND		22,562,325		15,286,350	

ELECTRIC FUND

2007B Electric System Revenue Bonds	Fund Balance	11,710,000	5.64% - 5.90%	7,115,000	2032
2016 Electric System Refunding Revenue Note	Refund 2013 SG	8,318,000	2.35%	6,215,000	2032
2016 Electric System Refunding Revenue Bonds	Refund 2007A Bonds & 2014 Note	19,290,000	2%-5%	17,735,000	2037
2020 Electric System Revenue Note	System Expansion & Transformers (4)	15,000,000	2.13%	15,000,000	2036
TOTAL ELECTRIC FUND		54,318,000		46,065,000	

GAS FUND

2013 Utility System Refunding Revenue Bonds	Refund 2004 Bonds	3,523,881	2.00% - 5.00%	2,552,759	2035
2016 Utility System Refunding Revenue Bonds	Refund 2007A (not completely)	2,050,618	2.00% - 5.00%	1,893,270	2037
TOTAL GAS FUND		5,574,499		4,446,029	

WATER FUND

2013 Utility System Refunding Revenue Bonds	Refund 2004 Bonds	7,329,969	2.00% - 5.00%	5,309,954	2035
2010 Utility System Revenue Refunding Note	Plantation	3,632,600	3.85%	1,680,078	2026
2016 Utility System Refunding Revenue Bonds	Refund 2007A (not completely)	11,749,389	2.00% - 5.00%	10,847,835	2037
TOTAL WATER FUND		22,711,958		17,837,866	

WASTE WATER FUND

2013 Utility System Refunding Revenue Bond	Refund 2004 Bonds	10,156,150	2.00% - 5.00%	7,357,287	2035
2007B Utility System Revenue Bond	Fund Balance	1,070,000	5.90%	745,000	2034
2010 Utility System Revenue Refunding Note	Plantation	4,367,400	3.85%	2,019,923	2026
2016 Utility System Refunding Revenue Bonds	Refund 2007A (not completely)	4,314,993	2.00% - 5.00%	3,983,895	2037
2020 Utility System Revenue Note	WWT Turnpike Plant Expansion	15,000,000	1.70%	15,000,000	2036
TOTAL WASTE WATER FUND		34,908,543		29,106,105	

Total

\$ 153,838,325 \$ 125,277,011

The next thirteen pages provide debt service detail of principal and interest payments over the life of the outstanding debt following the appropriate headings:

Greater Leesburg CRA, Redevelopment Revenue Note, Series 2015

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

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

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

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

Budget Review

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

Capital Improvement Revenue Bonds, Series 2009

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

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

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.

Budget Review

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

Electric System Revenue Bonds, Series 2007 B

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

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

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.

Budget Review

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

Electric System Revenue Refunding Bond, Series 2016

The funds from the Electric Revenue Bonds, Series 2016 were issued for the 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.

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

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.

Budget Review

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

Utility System Revenue Bonds, Series 2007 B

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

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

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%.

Budget Review

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

Utility System Refunding Revenue Bonds, Series 2013

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

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

Utility System Revenue Refunding Bonds, Series 2016

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

Budget Review

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

Utility System Revenue Note, Series 2020

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

Issue	Year	Principal	Interest	Total
Utility System Refunding Revenue Note, Series 2020 Original Issue Amount: \$15,000,000 Original Issue Date: April 16, 2020 Final Maturity: October 1, 2035 Interest Rate: 1.70%	2020	0	116,875	116,875
	2021	885,000	255,000	1,140,000
	2022	900,000	239,955	1,139,955
	2023	915,000	224,655	1,139,655
	2024	935,000	209,100	1,144,100
	2025	950,000	193,205	1,143,205
	2026	965,000	177,055	1,142,055
	2027	980,000	160,650	1,140,650
	2028	1,000,000	143,990	1,143,990
	2029	1,015,000	126,990	1,141,990
	2030	1,030,000	109,735	1,139,735
	2031	1,050,000	92,225	1,142,225
	2032	1,065,000	74,375	1,139,375
	2033	1,085,000	56,270	1,141,270
	2034	1,105,000	37,825	1,142,825
	2035	1,120,000	19,040	1,139,040
	TOTAL	15,000,000	2,236,945	17,236,945

Budget Summary

BUDGET SUMMARY
City of Leesburg - Fiscal Year 2020-21 BUDGET
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF LEESBURG, FLORIDA
ARE 6.6% LOWER THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

General Fund: 4.1086 Mills

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	TRUST & AGENCY FUNDS	INTERNAL SERVICE FUNDS	TOTAL BUDGET
ESTIMATED REVENUES								
Taxes								
Current Ad Valorem Taxes	5,322,639	890,913	0	0	0	0	0	6,213,552
Other Taxes	0	0	0	0	0	358,268	0	358,268
Sales & Use Taxes	0	2,053,518	0	0	0	0	0	2,053,518
Utility Taxes	4,650,154	0	0	0	0	0	0	4,650,154
Licenses & Permits	1,880,000	566,500	0	0	1,179,772	0	0	3,626,272
Intergovernmental Revenue	2,402,101	1,405,332	0	0	3,960,000	0	0	7,767,433
Charges for Services	934,643	4,500	0	0	96,661,064	0	11,019,841	108,620,048
Fines & Forfeitures	189,000	0	0	0	0	0	0	189,000
Miscellaneous Revenue	969,682	155,850	0	0	2,486,070	6,520,965	498,000	10,630,567
Other Financing Sources	0	17,950	0	0	657,397	0	0	675,347
TOTAL SOURCES	16,348,219	5,094,563	0	0	104,944,303	6,879,233	11,517,841	144,784,159
Transfers In	10,841,139	0	1,616,170	600,000	0	0	1,139,002	14,196,311
Debt Proceeds	0	0	0	0	0	0	0	0
Fund Balances/Reserves/Net Assets	0	1,062,521	0	0	7,964,033	0	152,820	9,179,374
TOTAL REVENUES, TRANSFERS & BALANCES	27,189,358	6,157,084	1,616,170	600,000	112,908,336	6,879,233	12,809,663	168,159,844
EXPENDITURES								
General Government	4,155,921	0	0	0	0	5,711,500	11,628,117	21,495,538
Public Safety	16,046,606	1,125,791	0	0	0	0	0	17,172,397
Physical Environment	114,363	0	0	0	90,633,575	0	0	90,747,938
Transportation	1,329,873	0	0	600,000	3,082,495	0	0	5,012,368
Economic Environment	166,681	662,235	0	0	0	0	0	828,916
Human Services	6,600	0	0	0	0	0	0	6,600
Culture / Recreation	3,723,363	0	0	0	0	0	0	3,723,363
Other Financing Uses	154,884	0	0	0	0	0	0	154,884
TOTAL EXPENDITURES	25,698,291	1,788,026	0	600,000	93,716,070	5,711,500	11,628,117	139,142,004
Transfers Out	1,491,067	2,796,699	0	0	8,777,043	0	1,139,002	14,203,811
Debt Service	0	697,074	1,616,170	0	8,235,752	0	0	10,548,996
Fund Balances/Reserves/Net Assets	0	875,285	0	0	2,179,471	1,167,733	42,544	4,265,033
TOTAL APPROPRIATED EXPENDITURES	27,189,358	6,157,084	1,616,170	600,000	112,908,336	6,879,233	12,809,663	168,159,844
TRANSFERS, RESERVES & BALANCES								

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

Governmental Funds

Summary of Estimated Financial Sources & Uses

	General Fund			Special Revenue Funds		
	Actual 2018-19	Adopted 2019-20	Adopted 2020-21	Actual 2018-19	Adopted 2019-20	Adopted 2020-21
Financial Sources	16,417,027	16,442,761	16,348,219	5,747,109	4,630,532	5,094,563
Financial Uses	(25,388,998)	(25,407,924)	(25,698,291)	(2,003,545)	(2,129,442)	(1,795,526)
Sources over (under) Uses	(8,971,971)	(8,965,163)	(9,350,072)	3,743,564	2,501,090	3,299,037
Operating Transfers In (Out)	8,494,306	12,465,163	9,350,072	(2,964,534)	(3,068,630)	(2,789,199)
Debt Proceeds	0	0	0	0	0	(697,074)
Change in Net Assets Balance	(477,665)	0	0	779,030	(567,540)	(187,236)
Net Assets Balance-October 1	16,197,800	15,720,135	15,720,135	4,392,781	5,171,811	4,604,271
Net Assets Balance-September 30	15,720,135	15,720,135	15,720,135	5,171,811	4,604,271	4,417,035

	Debt Service Fund			Capital Projects Fund		
	Actual 2018-19	Adopted 2019-20	Adopted 2020-21	Actual 2018-19	Adopted 2019-20	Adopted 2020-21
Financial Sources	0	0	0	471,724	0	0
Financial Uses	(1,530,806)	(1,535,199)	(1,616,170)	(8,471,984)	(4,745,264)	(600,000)
Sources over (under) Uses	(1,530,806)	(1,535,199)	(1,616,170)	(8,000,260)	(4,745,264)	(600,000)
Operating Transfers In (Out)	1,548,449	1,535,199	1,616,170	2,152,919	4,745,264	600,000
Debt Proceeds	0	0	0	0	0	0
Change in Net Assets Balance	17,643	0	0	(5,847,341)	0	0
Net Assets Balance-October 1	1,165,870	1,183,513	1,183,513	13,579,032	7,731,691	7,731,691
Net Assets Balance-September 30	1,183,513	1,183,513	1,183,513	7,731,691	7,731,691	7,731,691

Enterprise Funds

Summary of Revenues, Expenses & Changes in Net Assets

(\$ in Thousands)	Electric Utility Fund			Gas Utility Fund		
	Actual 2018-19	Adopted 2019-20	Adopted 2020-21	Actual 2018-19	Adopted 2019-20	Adopted 2020-21
Operating Revenues	62,183	66,820	62,384	6,717	7,569	6,730
Operating Expenses	(53,827)	(63,165)	(59,282)	(5,723)	(6,587)	(5,645)
Operating Income (Loss)	8,356	3,655	3,102	994	982	1,085
Nonoperating Revenues (Expenses)	283	1,653	1,566	(47)	(199)	(225)
Income Before Operating Transfers	8,639	5,308	4,668	947	783	860
Operating Transfers In (Out)	(4,578)	(5,082)	(4,668)	(587)	(783)	(771)
Net Income (Loss)	4,061	226	0	360	0	89
Net Assets-October 1	89,136	85,712	85,938	12,282	12,642	12,642
Net Assets-September 30	93,197	85,938	85,938	12,642	12,642	12,731

Enterprise Funds (Cont.)

Summary of Revenues, Expenses & Changes in Net Assets

(\$ in Thousands)	Water Utility Fund			Wastewater Utility Fund		
	Actual 2018-19	Adopted 2019-20	Adopted 2020-21	Actual 2018-19	Adopted 2019-20	Adopted 2020-21
Operating Revenues	8,731	8,931	9,371	11,806	12,246	13,237
Operating Expenses	(6,274)	(7,023)	(8,551)	(7,628)	(15,434)	(11,426)
Operating Income (Loss)	2,457	1,908	820	4,178	(3,188)	1,811
Nonoperating Revenues (Expenses)	(419)	(590)	359	3,745	356	1,038
Income Before Operating Transfers	2,038	1,318	1,179	7,923	(2,832)	2,849
Operating Transfers In (Out)	(431)	(990)	(1,077)	351	(897)	(955)
Net Income (Loss)	1,607	328	102	8,274	(3,729)	1,894
Net Assets-October 1	27,640	29,247	29,575	42,040	50,314	46,585
Net Assets-September 30	29,247	29,575	29,677	50,314	46,585	48,479

(\$ in Thousands)	Communications Fund			Solid Waste Fund		
	Actual 2018-19	Adopted 2019-20	Adopted 2020-21	Actual 2018-19	Adopted 2019-20	Adopted 2020-21
Operating Revenues	0	0	0	4,316	4,362	4,612
Operating Expenses	0	0	0	(3,406)	(3,804)	(3,919)
Operating Income (Loss)	0	0	0	910	558	693
Nonoperating Revenues (Expenses)	0	0	0	406	24	7
Income Before Operating Transfers	0	0	0	1,315	582	700
Operating Transfers In (Out)	0	0	0	(403)	(582)	(826)
Net Income (Loss)	0	0	0	912	0	(126)
Net Assets-October 1	0	0	0	1,024	1,539	1,539
Net Assets-September 30	0	0	0	1,936	1,539	1,413

(\$ in Thousands)	Stormwater Fund			Airport Fund		
	Actual 2018-19	Adopted 2019-20	Adopted 2020-21	Actual 2018-19	Adopted 2019-20	Adopted 2020-21
Operating Revenues	1,570	1,598	1,692	1,222	4,850	3,157
Operating Expenses	(2,165)	(1,737)	(1,755)	(2,270)	(4,950)	(3,083)
Operating Income (Loss)	(595)	(139)	(63)	(1,048)	(100)	74
Nonoperating Revenues (Expenses)	91	39	63	91	0	0
Income Before Operating Transfers	(504)	(100)	0	(957)	(100)	74
Operating Transfers In (Out)	0	0	0	430	0	0
Net Income (Loss)	(504)	(100)	0	(527)	(100)	74
Net Assets-October 1	13,488	12,984	12,884	27,133	26,606	26,506
Net Assets-September 30	12,984	12,884	12,884	26,606	26,506	26,580

Internal Service Funds

Summary of Revenues, Expenses & Changes in Net Assets

	Health Insurance		
	Actual 2018-19	Adopted 2019-20	Adopted 2020-21
Operating Revenues	6,971,805	6,479,986	7,249,565
Operating Expenses	(6,832,795)	(6,703,169)	(7,268,565)
Operating Income (Loss)	139,010	(223,183)	(19,000)
Nonoperating Revenues (Expenses)	41,686	19,000	19,000
Income Before Operating Transfers	180,696	(204,183)	0
Operating Transfers In (Out)	0	204,183	0
Net Income (Loss)	180,696	0	0
Net Assets-October 1	1,048,485	1,229,181	1,229,181
Net Assets-September 30	1,229,181	1,229,181	1,229,181

	Workers' Compensation		
	Actual 2018-19	Adopted 2019-20	Adopted 2020-21
Operating Revenues	647,551	629,144	659,017
Operating Expenses	(638,324)	(560,642)	(616,473)
Operating Income (Loss)	9,227	68,502	42,544
Nonoperating Revenues (Expenses)	53,572	0	0
Income Before Operating Transfers	62,799	68,502	42,544
Operating Transfers In (Out)	0	(204,183)	0
Net Income (Loss)	62,799	(135,681)	42,544
Net Assets-October 1	459,452	522,251	386,570
Net Assets-September 30	522,251	386,570	429,114

	Fleet Services		
	Actual 2018-19	Adopted 2019-20	Adopted 2020-21
Operating Revenues	2,561,747	3,030,983	2,643,458
Operating Expenses	(2,352,731)	(3,085,063)	(2,846,278)
Operating Income (Loss)	209,016	(54,080)	(202,820)
Nonoperating Revenues (Expenses)	217,081	45,000	50,000
Income Before Operating Transfers	426,097	(9,080)	(152,820)
Operating Transfers In (Out)	205,789	0	0
Net Income (Loss)	631,886	(9,080)	(152,820)
Net Assets-October 1	9,327,947	9,959,833	9,950,753
Net Assets-September 30	9,959,833	9,950,753	9,797,933

Summary of Revenue Sources

All Funds

Summary of Revenue Sources

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>REVENUE SOURCES</u>				
Taxes	13,112,506	13,446,700	13,987,776	13,275,492
Licenses and Permits	3,751,589	3,664,319	3,061,699	3,626,272
Intergovernmental Revenue	4,592,216	5,617,858	7,503,627	7,767,433
Charges for Services	103,713,347	106,100,914	111,983,480	108,620,048
Fines and Forfeitures	375,540	200,030	208,700	189,000
Miscellaneous Revenue	16,881,386	16,647,250	10,316,522	10,630,567
Other Sources	27,840,318	16,937,574	32,995,528	24,051,032
TOTAL REVENUE SOURCES	170,266,902	162,614,645	180,057,332	168,159,844

All Funds

Summary of Appropriations

Summary of Appropriations

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
001 GENERAL FUND				
Personal Services	21,033,091	22,119,285	23,107,067	23,518,304
Operating Expenses	7,294,230	7,796,429	8,531,321	8,469,069
Capital Outlay	417,435	1,154,213	367,529	217,200
Debt Service	45,927	90,116	0	0
Grants and Aids	0	266,710	50,000	50,000
Other Uses	(1,263,984)	(3,836,388)	(1,512,794)	(5,065,215)
TOTAL GENERAL FUND	27,526,699	27,590,365	30,543,123	27,189,358
016 GREATER LEESBURG CRA				
Operating Expenses	180,089	223,315	224,768	283,475
Debt Service	101,313	101,043	101,216	100,330
Grants & Aids	1,280	70,927	50,000	74,106
Other Uses	0	625,000	64,297	200,000
TOTAL GLCRA	282,682	1,020,285	440,281	657,911
017 CARVER HEIGHTS CRA				
Personal Services	0	2,068	0	0
Operating Expenses	53,711	96,989	149,123	110,755
Capital Outlay	2,000,667	64,749	30,000	0
Debt Service	0	17,425	96,018	96,018
Grants and Aids	0	5,000	50,000	0
Other Uses	0	0	0	214,591
TOTAL CHCRA	2,054,378	186,231	325,141	421,364
018 US HWY 441/27 CRA				
Operating Expenses	4,702	4,271	3,946	7,345
Debt Service	369,503	377,848	444,543	500,726
Grants and Aids	51,650	53,664	0	50,000
Other Uses	0	0	352,276	660,694
TOTAL 441/27CRA	425,855	435,783	800,765	1,218,765
121 POLICE FORFEITURE				
Operating Expenses	45	4,400	7,000	7,000
Other Uses	9,467	0	0	0
TOTAL POLICE FORFEITURE	9,512	4,400	7,000	7,000
122 POLICE EDUCATION RECEIPTS				
Operating Expenses	5,078	5,680	6,000	6,000
TOTAL POLICE EDUCATION RECEIPTS	5,078	5,680	6,000	6,000
132 DISCRETIONARY SALES TAX				
Operating Expenses	101	0	0	0
Other Uses	2,862,712	1,713,907	2,259,381	1,624,534
TOTAL DISCRETIONARY SALES TAX	2,862,813	1,713,907	2,259,381	1,624,534
133 GAS TAX				
Operating Expenses	95	0	0	0
Other Uses	1,212,452	799,168	827,125	964,665
TOTAL GAS TAX	1,212,547	799,168	827,125	964,665

Summary of Appropriations (Continued)

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
141 POLICE IMPACT FEES				
Operating Expenses	21,961	0	0	5,000
Capital Outlay	198,090	0	0	80,000
Other Uses	7,680	7,180	0	7,500
TOTAL POLICE IMPACT FEES	227,731	7,180	0	92,500
142 FIRE IMPACT FEES				
Other Uses	180	100	0	0
TOTAL FIRE IMPACT FEES	180	100	0	0
143 RECREATION IMPACT FEES				
Operating Expenses	9	0	0	0
Other Uses	43,170	28,600	25,000	0
TOTAL RECREATION IMPACT FEES	43,179	28,600	25,000	0
151 BUILDING PERMITS FUND				
Personal Services	543,936	605,249	786,210	728,673
Operating Expenses	126,967	192,817	142,169	203,753
Capital Outlay	26,080	40,777	354,000	95,365
TOTAL BUILDING PERMITS FUND	696,983	838,843	1,282,379	1,027,791
013 HOUSING ASSISTANCE FUND				
Personal Services	41,620	50,147	47,108	53,996
Operating Expenses	64,853	87,176	71,144	82,558
TOTAL HOUSING ASSISTANCE FUND	106,473	137,323	118,252	136,554
021 DEBT SERVICE				
Debt Service	1,494,473	1,530,806	1,535,199	1,616,170
TOTAL DEBT SERVICE	1,494,473	1,530,806	1,535,199	1,616,170
031 CAPITAL PROJECTS				
Personal Services	14,396	0	0	0
Operating Expenses	172,570	189,773	0	100,000
Capital Outlay	4,396,247	8,282,211	4,745,264	500,000
TOTAL CAPITAL PROJECTS	4,583,213	8,471,984	4,745,264	600,000
041 ELECTRIC				
Personal Services	4,580,704	5,119,687	4,962,279	5,304,882
Operating Expenses	52,106,924	53,234,696	57,066,269	52,590,768
Capital Outlay	1,644,738	2,487,002	974,180	1,223,927
Debt Service	1,335,699	1,298,256	2,561,629	3,746,482
Other Uses	(426,873)	(1,495,602)	5,920,052	5,385,734
TOTAL ELECTRIC	59,241,192	60,644,039	71,484,409	68,251,793

All Funds

Summary of Appropriations (Continued)

All Funds

Summary of Appropriations (Continued)

Summary of Appropriations (Continued)

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
042 GAS				
Personal Services	1,421,973	1,745,651	1,613,401	1,679,177
Operating Expenses	4,118,187	4,636,166	5,190,083	4,208,237
Capital Outlay	1,217,774	2,614,176	14,200	5,450
Debt Service	182,753	178,688	354,234	351,748
Grants and Aides	154,375	161,975	0	0
Other Uses	(1,011,594)	(2,705,555)	552,169	612,553
TOTAL GAS	6,083,468	6,631,101	7,724,087	6,857,165
043 WATER				
Personal Services	1,460,416	1,924,080	1,672,876	1,726,494
Operating Expenses	4,382,837	4,369,632	4,687,250	4,434,667
Capital Outlay	818,605	6,152,397	588,500	2,275,000
Debt Service	741,307	722,118	1,547,457	1,538,456
Other Uses	182,460	(5,137,563)	1,392,014	1,293,576
TOTAL WATER	7,585,625	8,030,664	9,888,097	11,268,193
044 WASTEWATER				
Personal Services	2,321,624	2,296,894	2,597,923	2,624,333
Operating Expenses	5,542,611	5,554,428	5,666,509	5,734,694
Capital Outlay	1,823,100	3,315,486	7,095,000	2,992,000
Debt Service	658,729	637,084	1,465,525	2,599,066
Other Uses	(1,260,854)	(2,645,836)	972,152	2,924,220
TOTAL WASTEWATER	9,085,210	9,158,056	17,797,109	16,874,313
045 COMMUNICATIONS				
Personal Services	229,642	0	0	0
Operating Expenses	412,750	0	0	0
Capital Outlay	51,403	0	0	0
Debt Service	9,613	0	0	0
Other Uses	8,770,956	0	0	0
TOTAL COMMUNICATIONS	9,474,364	0	0	0
046 SOLID WASTE				
Personal Services	1,085,965	968,581	1,047,528	1,069,680
Operating Expenses	2,534,961	2,437,849	2,574,535	2,652,744
Grants & Aids	0	0	181,975	196,925
Other Uses	1,073,747	403,523	582,299	826,288
TOTAL SOLID WASTE	4,694,673	3,809,953	4,386,337	4,745,637
048 AIRPORT				
Personal Services	136,337	150,568	139,221	143,076
Operating Expenses	2,005,942	2,410,551	1,530,539	844,419
Capital Outlay	1,983,071	581,587	3,280,000	2,095,000
Other Uses	(2,128,357)	(873,013)	0	73,978
TOTAL AIRPORT	1,996,993	2,269,693	4,949,760	3,156,473
014 STORMWATER				
Personal Services	243,311	367,380	335,890	356,056
Operating Expenses	737,058	1,794,736	777,014	838,307
Capital Outlay	216,257	347,701	625,000	540,000
Other Uses	(206,085)	(344,776)	0	20,399
TOTAL STORMWATER	990,541	2,165,041	1,737,904	1,754,762

Summary of Appropriations (Continued)

All Funds

Summary of Appropriations (Continued)

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
061 POLICE PENSION				
Operating Expenses	1,232,806	1,410,222	1,120,000	1,238,500
Other Uses	0	0	637,739	670,272
TOTAL POLICE PENSION	1,232,806	1,410,222	1,757,739	1,908,772
062 FIRE PENSION				
Operating Expenses	1,409,417	1,439,857	1,400,000	1,453,000
Other Uses	0	0	293,576	182,047
TOTAL FIRE PENSION	1,409,417	1,439,857	1,693,576	1,635,047
063 GENERAL EMPLOYEES PENSION				
Operating Expenses	2,964,101	2,967,510	3,015,000	3,020,000
Other Uses	0	0	373,808	315,414
TOTAL GENERAL EMPLOYEE	2,964,101	2,967,510	3,388,808	3,335,414
064 HEALTH INSURANCE				
Personal Services	68,741	49,517	66,770	69,096
Operating Expenses	6,407,233	6,783,278	6,636,399	7,199,469
TOTAL HEALTH INSURANCE	6,475,974	6,832,795	6,703,169	7,268,565
065 WORKERS' COMPENSATION				
Personal Services	37,644	31,446	50,642	51,473
Operating Expenses	460,159	606,878	510,000	565,000
Other Uses	0	0	204,183	42,544
TOTAL WORKERS' COMP	497,803	638,324	764,825	659,017
066 RISK MANAGEMENT				
Operating Expenses	683,222	693,990	727,698	896,801
TOTAL RISK MANAGEMENT	683,222	693,990	727,698	896,801
510 FLEET FUND				
Personal Services	459,128	474,922	504,748	525,507
Operating Expenses	1,745,596	1,877,809	645,815	729,871
Capital Outlay	1,257,601	1,779,712	1,884,500	1,540,900
Other Uses	(1,231,382)	(1,300,404)	1,103,841	1,189,002
TOTAL FLEET FUND	2,230,943	2,832,039	4,138,904	3,985,280
ALL FUNDS				
Personal Services	33,678,528	35,905,475	36,931,663	37,850,747
Operating Expenses	94,668,215	98,818,452	100,682,582	95,681,432
Capital Outlay	16,051,068	26,820,011	19,958,173	11,564,842
Debt Service	4,939,317	4,953,384	8,105,821	10,548,996
Grants and Aids	207,305	558,276	331,975	371,031
Other Uses	6,633,695	(14,761,659)	14,047,118	12,142,796
TOTAL APPROPRIATIONS	156,178,128	152,293,939	180,057,332	168,159,844

Personal Services

Change in Authorized Positions by Fund/ Department

Change in Authorized Positions by Fund/Department

<u>DEPARTMENT/DIVISION</u>	<u>2019-20</u>	<u>2020-21</u>	<u>NET</u>	<u>REASON FOR CHANGE</u>
GENERAL FUND				
Legislative	5.00	5.00	0.00	
Executive	5.65	4.90	(0.75)	Deputy City Manager/Econ Comm Services (-0.75)
Finance	42.35	41.35	(1.00)	Deputy Finance Director (-1)
Human Resources	4.20	4.20	0.00	
Information Technology	11.50	11.50	0.00	
Geographic Information Systems	4.50	4.50	0.00	
Police	101.00	103.00	2.00	Police Officer (+2)
Fire	51.00	51.00	0.00	
Public Works	25.85	27.85	2.00	Maintenance Worker II (+2)
Planning & Zoning	6.25	6.00	(0.25)	Permit Specialist I (-0.25)
Housing & Economic	1.00	1.00	0.00	
Library	32.00	32.00	0.00	
Recreation	19.00	19.00	0.00	
GENERAL FUND TOTAL	<u>309.30</u>	<u>311.30</u>	<u>2.00</u>	
Electric	45.00	45.00	0.00	
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	
Communications	0.00	0.00	0.00	
Solid Waste	16.10	16.10	0.00	
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	10.00	0.00	Deputy City Manager/Econ Comm Services (-0.25), Permit Specialist I (+0.25)
OTHER FUNDS TOTAL	<u>181.70</u>	<u>181.70</u>	<u>0.00</u>	
ALL FUNDS TOTAL	<u>491.00</u>	<u>493.00</u>	<u>2.00</u>	

Authorized Positions by Fund/Department

Personal Services

Authorized Positions by Fund/Department

<u>DEPARTMENT/DIVISION</u>	2017-18	2018-19	2019-20	2020-21
GENERAL FUND				
Legislative	5.00	5.00	5.00	5.00
Executive	6.90	5.90	5.65	4.90
Finance	41.00	41.35	42.35	41.35
Human Resources	3.95	4.20	4.20	4.20
Information Technology	11.00	11.50	11.50	11.50
Geographic Information Systems	5.00	4.50	4.50	4.50
Police	98.00	100.00	101.00	103.00
Fire	47.00	48.00	51.00	51.00
Public Works	25.60	25.60	25.85	27.85
Planning & Zoning	5.25	6.25	6.25	6.00
Housing & Economic Development	1.00	1.00	1.00	1.00
Library	28.00	32.00	32.00	32.00
Recreation	16.00	16.00	19.00	19.00
GENERAL FUND TOTAL	293.70	301.30	309.30	311.30
Electric	45.00	45.00	45.00	45.00
Gas	20.00	23.00	23.00	23.00
Water	26.75	27.70	27.75	27.75
Wastewater	42.09	41.04	41.29	41.29
Stormwater	5.66	5.66	6.01	6.01
Communications	6.00	0.00	0.00	0.00
Solid Waste	16.90	17.00	16.10	16.10
Airport	2.10	2.10	2.10	2.10
Health Insurance	0.80	0.80	0.80	0.80
Workers Compensation	0.25	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	8.75	10.00	10.00
OTHER FUNDS TOTAL	183.30	180.70	181.70	181.70
ALL FUNDS TOTAL	477.00	482.00	491.00	493.00

Personal Services Cost

Authorized Positions by Fund/Department

Authorized Positions by Fund/Department

<u>DEPARTMENT/DIVISION</u>		<u>AUTH</u>	<u>*SALARIES</u>	<u>OTHER</u>	<u>FRINGES</u>	<u>TOTAL</u>
GENERAL FUND		POS		SALARIES		
1100	Legislative	5.00	59,559	6,632	59,314	125,505
1200	Executive	4.90	449,509	151,674	159,752	760,935
1300	Finance	41.35	1,765,753	33,647	780,236	2,579,636
1400	Human Resources	4.20	185,677	6,000	71,023	262,700
1600	Information Technology	11.50	747,847	15,000	256,317	1,019,164
1700	Geographic Information Systems	4.50	261,321	3,200	92,549	357,070
2100	Police	103.00	5,511,103	524,692	2,588,299	8,624,094
2200	Fire	51.00	2,961,573	460,752	1,894,564	5,316,889
5100	Public Works	27.85	924,590	31,884	458,499	1,414,973
6100	Planning & Zoning	6.00	336,024	2,000	106,394	444,418
6200	Housing & Economic Development	1.00	94,910	0	34,250	129,160
7100	Library	32.00	828,145	42,278	306,557	1,176,980
8100	Recreation	19.00	719,051	174,679	413,050	1,306,780
GENERAL FUND TOTAL		311.30	14,845,062	1,452,438	7,220,804	23,518,304
5171	Stormwater Fund	6.01	222,977	5,000	128,079	356,056
1000	Electric Fund	45.00	3,680,262	370,900	1,253,720	5,304,882
2000	Gas Fund	23.00	1,118,062	54,000	507,115	1,679,177
3000	Water Fund	27.75	1,144,417	65,500	516,577	1,726,494
4000	Wastewater Fund	41.29	1,675,945	99,750	848,638	2,624,333
5140	Solid Waste Fund	16.10	645,003	60,500	364,177	1,069,680
8100	Airport	2.10	106,413	0	36,663	143,076
1340	Health Insurance Fund	0.80	54,958	0	14,138	69,096
1350	Workers Compensation Fund	0.65	38,749	0	12,724	51,473
5110	Fleet Services Fund	8.00	373,381	2,500	149,626	525,507
6255	Affordable Housing	1.00	34,258	4,500	15,238	53,996
6100	Building Permits Fund	10.00	523,722	14,000	190,951	728,673
OTHER FUNDS TOTAL		181.70	9,618,147	676,650	4,037,646	14,332,443
ALL FUNDS TOTAL		493.00	24,463,209	2,129,088	11,258,450	37,850,747

This schedule does not include temporary employees.

*Salaries include wages and standby pay

Revenue Sources and Appropriations

General Fund

Revenue Sources and Appropriations

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>REVENUE SOURCES</u>				
Taxes	9,682,005	9,829,048	10,115,363	9,972,793
Licenses and Permits	1,540,698	1,605,500	1,527,500	1,880,000
Intergovernmental	2,600,258	2,812,548	2,877,272	2,402,101
Charges for Services	726,039	840,324	803,494	934,643
Fines and Forfeitures	356,383	168,245	208,700	189,000
Miscellaneous	1,110,293	1,176,663	910,432	969,682
Other Sources	14,670,195	10,870,749	14,100,362	10,841,139
TOTAL REVENUE SOURCES	30,685,871	27,303,077	30,543,123	27,189,358
<u>APPROPRIATIONS</u>				
City Commission	71,688	74,167	41,716	41,067
Executive	4,892,712	2,998,620	5,836,298	2,087,139
Finance	474,190	496,504	322,993	336,251
Human Resources	208,387	217,189	249,743	230,266
Information Technology	320,562	247,481	353,676	346,996
Geographic Information Systems	29,549	32,857	39,098	37,314
Police	8,608,795	9,889,103	9,700,616	9,850,225
Fire	5,944,386	6,221,672	6,064,317	6,196,381
Public Works	3,279,442	3,643,365	3,793,711	3,941,984
Community Development	182,947	228,674	233,487	231,691
Economic Development	191,098	173,565	167,404	166,681
Library	1,503,941	1,561,644	1,668,706	1,661,063
Recreation	1,819,002	1,805,524	2,071,358	2,062,300
TOTAL APPROPRIATIONS	27,526,699	27,590,365	30,543,123	27,189,358



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Revenue Detail

General Fund

Revenue Detail

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>TAXES</u>				
31101 Current Property Taxes	4,748,726	4,964,040	5,154,848	5,322,639
31102 Delinquent Property Taxes	5,696	6,731	0	0
31410 Electric - Utility Services Tax	3,013,820	3,127,653	3,020,000	3,110,000
31430 Water - Utility Services Tax	339,751	377,969	360,000	375,000
31440 Gas - Utility Services Tax	249,123	244,396	245,000	245,000
31490 Reuse Water - Services Tax	53,587	66,648	55,000	65,000
31502 Communication Services Tax	1,076,822	855,154	1,085,515	855,154
31601 Business Tax Receipts	194,480	186,457	195,000	0
TOTAL TAXES	9,682,005	9,829,048	10,115,363	9,972,793
<u>LICENSES AND PERMITS</u>				
32310 Electric - Franchise Fees	215,670	266,022	215,000	265,000
32370 Solid Waste - Franchise Fees	107,123	111,729	105,000	110,000
32521 Fire Assessment Fee	1,212,405	1,224,099	1,200,000	1,500,000
32921 Foreclosure Reg. Fee	5,500	3,650	7,500	5,000
TOTAL LICENSES & PERMITS	1,540,698	1,605,500	1,527,500	1,880,000
<u>INTERGOVERNMENTAL REVENUES</u>				
33121 Public Safety - Police (Federal)	19,269	147,902	145,173	47,231
33171 ERATE	15,642	14,400	14,400	14,400
33422 Fire Department	0	21,673	0	0
33473 Joint Partnership Agreement	11,467	35,881	132,056	132,056
33512 Revenue Sharing	575,720	612,975	599,931	506,154
33514 Mobile Home Licenses	79,892	78,308	79,000	79,000
33515 Alcoholic Beverage License	24,626	23,642	25,000	24,500
33518 Half Cent Sales Tax	1,365,801	1,365,903	1,411,943	1,114,633
33522 Fire Supplemental Comp	16,722	15,998	16,500	16,500
33541 Rebate/Vehicles - Gas	44,710	45,565	44,000	45,500
33722 Public Safety - Fire	0	14,969	0	0
33771 Library Grant	11,956	0	0	0
33803 ALS-Lake County	124,636	133,020	124,000	133,000
33807 Library-Lake County	288,587	281,106	264,769	267,927
33811 County Licenses	21,230	21,206	20,500	21,200
TOTAL INTERGOVERNMENTAL	2,600,258	2,812,548	2,877,272	2,402,101

General Fund

Revenue Detail (Continued)

Revenue Detail (Continued)

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>CHARGES FOR SERVICES</u>				
34111 Credit Report Fees	6,628	2,258	6,000	0
34130 General Fund	19,168	19,600	19,000	19,500
34191 Zoning Fees	58,848	68,888	50,000	55,000
34194 Qualifying Fees-Elections	2,019	0	0	0
34195 Certification & Copying	11,779	11,273	11,000	9,000
34196 County Fire Response	53,750	52,950	25,000	0
34202 Reimb. Co. Resource Officer	20,000	80,000	113,924	253,867
34209 Other Public Safety	58,745	74,378	52,000	67,000
34493 FDOT St Light/ Traffic Signals	296,094	304,753	313,390	316,356
34711 Library Card Fees	376	179	200	200
34712 Library Passport Accept	10,218	18,348	14,000	16,000
34721 Activities Fees	2,195	1,249	500	500
34721 Non Resident Fees	3,433	3,670	1,500	2,500
34721 Gymnasium	11,777	12,433	14,600	12,740
34721 Susan Street/ Canal Street	5,993	5,835	8,650	5,950
34721 Sleepy Hollow Complex	16,153	13,243	17,750	13,550
34722 Splash Pad	22,390	22,145	30,000	25,000
34723 Swimming Pool - Venetian Gardens	18,275	25	0	10,000
34724 Swimming Pool - Dabney	3,984	17,682	17,250	9,050
34727 Special Events	4,646	3,752	3,000	7,180
34729 Other Recreation Fees	0	0	4,230	2,500
34755 Marina/Sale - Merchandise	3,063	4,255	3,000	3,500
34756 Marina Fuel Sales	96,055	120,256	98,000	105,000
34757 Marina - Services	450	3,152	500	250
TOTAL CHARGES FOR SERVICES	726,039	840,324	803,494	934,643
<u>FINES AND FORFEITURES</u>				
35120 Court Fines (Traffic)	50,573	50,485	45,000	50,500
35120 Investigative Fees	21,047	23,248	21,000	22,000
35120 Criminal Fines & Forfeits	230	482	500	500
35201 Library Fines	13,899	14,375	15,000	13,000
35401 Code Enforcement Fines	268,185	75,600	125,000	100,000
35403 Other Fine/Parking Ticket	2,449	4,055	2,200	3,000
TOTAL FINES AND FORFEITURES	356,383	168,245	208,700	189,000
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	194,491	301,916	210,000	250,000
36130 Gain/Loss Investments	(20,672)	134,589	0	0
36201 Rents and Royalties	26,387	28,006	29,300	28,000
36201 Incubator Rentals	5,000	7,600	5,000	5,000
36205 Cultural Arts Bldg. Fees	7,822	7,386	7,000	6,000
36206 Mote Morris Fees	200	0	0	0

Revenue Detail (Continued)

General Fund

Revenue Detail (Continued)

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
MISCELLANEOUS REVENUE (CONT)				
36207 Community Building Fees	44,169	9,100	65,000	80,000
36208 Marina Operating Lease	6,600	6,600	6,600	6,600
36208 Marina Dry Slip Rental	219,702	229,581	224,000	220,000
36208 Marina Wet Slip Rental	74,677	77,528	78,000	78,000
36208 Marina Trailer Storage	11,780	10,281	12,000	10,000
36208 Marina Late Fees	1,005	2,280	1,200	1,400
36208 Marina Utility Revenue	1,324	1,413	1,250	1,400
36208 Marina Boat Rentals	267	1,038	300	500
36209 Park Facility Rentals	18,933	28,413	15,000	15,000
36209 Gymnasium	450	0	0	0
36209 Pat Thomas Stadium	4,687	1,130	3,000	3,000
36209 Susan Street/ Canal Street	5,835	6,200	4,500	4,500
36209 Sleepy Hollow Complex	51,359	48,215	60,000	60,000
36211 Library Rentals	10,451	10,735	11,000	13,000
36245 Antenna Tower Fees	121,996	155,931	100,000	100,000
36403 Sale-Furniture/Equipment/Land	77,498	4,526	0	0
36404 Recovery from Losses	129,547	10,674	0	0
36501 Sale of Surplus Materials	3,060	101	0	0
36609 Contributions/Donations	22,925	4,500	3,000	3,000
36611 Friends of the Library	6,619	5,313	8,082	8,082
36691 Mote- Morris	0	50	0	0
36694 Contributions-C.U.R.E.	5,463	4,837	5,500	5,500
36695 School Bus Lights	654	647	700	700
36906 Misc. Reimbursement	68,695	71,835	60,000	70,000
36908 Cash Over and Short	(41)	(34)	0	0
36909 Other Income	9,410	2,083	0	0
36925 Misc.Jobbing Revenue	0	4,184	0	0
36990 Misc Non-Operating Revenue	0	5	0	0
TOTAL MISCELLANEOUS	1,110,293	1,176,663	910,432	969,682
OTHER SOURCES				
38114 Transfer from Rec Impact Fees	14,110	0	0	0
38161 Transfer from Fleet (510)	0	479,308	1,053,841	1,139,002
38191 Transfer from Police Forfeiture (9,467	0	0	0
38191 From Discretionary Tax (132)	441,767	459,598	556,744	360,429
38191 From Gas Tax (133)	299,167	724,167	427,125	964,665
38201 Electric Utility Contribution	4,000,000	4,000,000	4,000,000	3,603,405
38201 Electric - Surcharge	1,346,259	1,393,720	1,481,635	1,544,829
38202 Gas Utility Contribution	588,645	606,204	632,906	622,004
38202 Gas - Surcharge	119,738	115,917	150,359	148,712
38203 Water Utility Contribution	669,566	674,296	644,618	718,582
38203 Water - Surcharge	314,180	344,430	345,151	357,980
38204 Wastewater Utility Contribution	874,632	888,998	897,152	955,243
38205 Solid Waste Contribution	392,479	403,428	410,831	426,288
38206 Communication Contribution	5,345,022	0	0	0
38401 Capital Fire Lease	255,163	780,683	0	0
38891 Fund Balance Appropriated	0	0	3,500,000	0
TOTAL OTHER SOURCES	14,670,195	10,870,749	14,100,362	10,841,139
TOTAL REVENUES	30,685,871	27,303,077	30,543,123	27,189,358

General Fund

Departmental Summary of Appropriations

Departmental Summary of Appropriations

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
1100 <u>CITY COMMISSION</u>				
Personal Services	110,504	112,237	129,605	125,505
Operating Expenses	32,869	36,094	37,260	38,764
Other Uses	(71,685)	(74,164)	(125,149)	(123,202)
TOTAL CITY COMMISSION	71,688	74,167	41,716	41,067
1200 <u>EXECUTIVE</u>				
Personal Services	791,941	726,767	886,704	760,935
Operating Expenses	341,109	377,476	431,676	386,565
Grants & Aids	0	266,710	50,000	50,000
Other Uses	3,759,662	1,627,667	4,467,918	889,639
TOTAL EXECUTIVE	4,892,712	2,998,620	5,836,298	2,087,139
1300 <u>FINANCE</u>				
Personal Services	2,407,915	2,515,809	2,592,059	2,579,636
Operating Expenses	714,692	763,070	775,337	808,222
Capital Outlay	18,660	32,661	31,000	0
Other Uses	(2,667,077)	(2,815,036)	(3,075,403)	(3,051,607)
TOTAL FINANCE	474,190	496,504	322,993	336,251
1400 <u>HUMAN RESOURCES</u>				
Personal Services	267,308	242,524	260,653	262,700
Operating Expenses	62,130	91,614	117,746	97,091
Other Uses	(121,051)	(116,949)	(128,656)	(129,525)
TOTAL HUMAN RESOURCES	208,387	217,189	249,743	230,266
1600 <u>INFORMATION TECHNOLOGY</u>				
Personal Services	888,846	972,490	1,002,740	1,019,164
Operating Expenses	892,579	914,926	1,078,254	1,033,575
Capital Outlay	112,597	136,898	174,529	132,200
Other Uses	(1,573,460)	(1,776,833)	(1,901,847)	(1,837,943)
TOTAL INFORMATION TECH	320,562	247,481	353,676	346,996

Departmental Summary of Appropriations (Continued)

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
1700 <u>GIS</u>				
Personal Services	282,527	314,799	349,664	357,070
Operating Expenses	12,966	13,771	41,313	16,069
Other Uses	(265,944)	(295,713)	(351,879)	(335,825)
TOTAL GIS	29,549	32,857	39,098	37,314
2100 <u>POLICE</u>				
Personal Services	7,612,941	8,166,672	8,435,648	8,624,094
Operating Expenses	995,854	1,147,703	1,264,968	1,226,131
Capital Outlay	0	515,251	0	0
Debt Service	0	59,477	0	0
TOTAL POLICE	8,608,795	9,889,103	9,700,616	9,850,225
2200 <u>FIRE</u>				
Personal Services	4,858,444	5,018,918	5,159,666	5,316,889
Operating Expenses	778,115	758,798	904,651	844,492
Capital Outlay	261,900	413,317	0	35,000
Debt Service	45,927	30,639	0	0
TOTAL FIRE	5,944,386	6,221,672	6,064,317	6,196,381
5100 <u>PUBLIC WORKS</u>				
Personal Services	1,204,975	1,271,902	1,303,241	1,414,973
Operating Expenses	2,151,015	2,426,520	2,537,874	2,670,586
Capital Outlay	24,278	50,810	65,000	50,000
Other Uses	(100,826)	(105,867)	(112,404)	(193,575)
TOTAL PUBLIC WORKS	3,279,442	3,643,365	3,793,711	3,941,984
6100 <u>COMMUNITY DEVELOPMENT</u>				
Personal Services	346,502	434,165	449,524	444,418
Operating Expenses	60,048	74,002	69,337	70,450
Other Uses	(223,603)	(279,493)	(285,374)	(283,177)
TOTAL COMMUNITY DEVELOP	182,947	228,674	233,487	231,691
6200 <u>ECONOMIC DEVELOPMENT</u>				
Personal Services	136,126	131,777	127,635	129,160
Operating Expenses	54,972	41,788	39,769	37,521
TOTAL ECONOMIC DEVELOP	191,098	173,565	167,404	166,681

General Fund

Departmental Summary of Appropriations (Continued)

General Fund

Departmental Summary of Appropriations (Continued)

Departmental Summary of Appropriations (Continued)

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
7100 <u>LIBRARY</u>				
Personal Services	1,018,495	1,092,054	1,146,641	1,176,980
Operating Expenses	485,446	469,590	472,065	484,083
Capital Outlay	0	0	50,000	0
TOTAL LIBRARY	<u>1,503,941</u>	<u>1,561,644</u>	<u>1,668,706</u>	<u>1,661,063</u>
8100 <u>RECREATION</u>				
Personal Services	1,106,567	1,119,171	1,263,287	1,306,780
Operating Expenses	712,435	681,077	761,071	755,520
Capital Outlay	0	5,276	47,000	0
TOTAL RECREATION	<u>1,819,002</u>	<u>1,805,524</u>	<u>2,071,358</u>	<u>2,062,300</u>
<u>GRAND TOTAL</u>				
Personal Services	21,033,091	22,119,285	23,107,067	23,518,304
Operating Expenses	7,294,230	7,796,429	8,531,321	8,469,069
Capital Outlay	417,435	1,154,213	367,529	217,200
Debt Service	45,927	90,116	0	0
Grants and Aids	0	266,710	50,000	50,000
Other Uses	(1,263,984)	(3,836,388)	(1,512,794)	(5,065,215)
TOTAL APPROPRIATIONS	<u>27,526,699</u>	<u>27,590,365</u>	<u>30,543,123</u>	<u>27,189,358</u>

Schedule of General Fund Appropriations by Funding Source

General Fund

Schedule of Appropriations by Funding Source

					Appropriations funded from non-program Revenues
Program Revenues					
		Grants and Contributions	Charges for Services	Miscellaneous Revenue	Total
Functions/Programs	Appropriations				
General fund activities:					
City Commission	\$ 41,067				\$ (41,067)
Executive	2,087,139		9,000	8,500	(2,069,639)
Reserve(s) for cash carried forward	0				0
Finance	336,251				(336,251)
Human Resources	230,266				(230,266)
Information Technology	346,996				(346,996)
GIS/Engineering	37,314				(37,314)
Police	9,850,225	47,231	320,867	176,000	(9,306,127)
Fire	6,196,381	149,500	-	1,500,000	(4,546,881)
Public Works	3,941,984	132,056	316,356	100,000	(3,393,572)
Community Development	231,691		55,000		(176,691)
Housing and Economic Development	166,681				(166,681)
Library	1,661,063	267,927	16,200	34,082	(1,342,854)
Recreation	1,784,276		88,970	168,500	(1,526,806)
Marina	278,024		108,750	317,900	148,626
Total general fund activities	\$ 27,189,358	\$ 596,714	\$ 915,143	\$ 2,304,982	\$ (23,372,519)

General fund revenues not attributable to specific programs:

Taxes:	
Property taxes	\$ 5,322,639
Utility service taxes	4,650,154
Occupational & county licenses	5,000
State shared revenues	1,784,187
Investment income	250,000
Miscellaneous revenue	519,400
Subtotal, general fund revenues before transfers	12,531,380
Transfers from other funds	10,841,139
Fund balance appropriated	-
Total general fund revenues not attributable to specific programs	\$ 23,372,519



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CITY COMMISSION

Elise Dennison, Mayor
Jay Hurley, Mayor Pro-Tem/Commissioner
Dan Robuck, III, Commissioner
John Christian, Commissioner
Mike Pederson, 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:

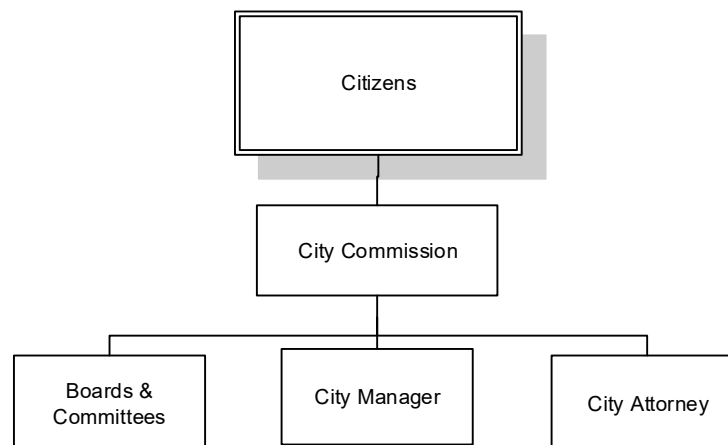
Boards & Committees

- . 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 Commerce
- . Florida League of Cities
- . Metropolitan Planning Organization (MPO)
- . Leesburg Center for the Arts
- . Lake Community Action Agency
- . Florida Municipal Electric Association (FMEA)
- . Florida Municipal Power Agency (FMPA)
- . FMPA Policy Makers Committee Liaison

Organizational Chart



Legislative Department

Organization

Total Budget
\$ 41,067 GF
123,202 AL
\$164,269

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

Personnel Schedule

Classification	2020	Change	2021	Amount
City Commissioners	4.00	0.00	4.00	44,134
Mayor	1.00	0.00	1.00	15,425
Total	5.00	0.00	5.00	59,559

**Legislative
Department**

**City
Commission
Division**

**Personnel
Schedule**

Legislative Department

City Commission Division

Appropriations Detail

Appropriations Detail

Account # 001-1111-511

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>					
1110	Salaries	54,807	56,682	57,983	59,559
1510	Special Pay	6,632	6,632	6,632	6,632
2110	FICA	3,296	3,066	3,107	3,249
23xx	Insurance	45,313	45,360	61,420	55,592
2410	Workers' Compensation	154	159	162	167
26xx	Other Payroll Benefits	302	338	301	306
TOTAL PERSONAL SERVICES		110,504	112,237	129,605	125,505
<u>OPERATING EXPENSES</u>					
4010	Travel	1,773	2,987	3,744	3,744
4110	Communication	390	360	720	500
4210	Postage	61	49	60	60
4310	Utilities	2,879	2,894	2,900	2,900
4510	Insurance	907	840	836	975
46xx	Repairs & Maintenance- Equipment	1,400	1,400	1,900	1,610
4710	Printing & Binding	0	108	150	150
4810	Promotional Activities	18,250	17,300	17,250	18,750
4911	Advertising	619	0	0	0
4920	Other Current Charges	0	305	500	500
4930	Recognitions	65	130	65	200
5180	Minor Furniture & Equipment	177	132	200	200
5210	Operating Supplies	472	1,772	2,125	1,850
5410	Publications & Memberships	4,251	4,917	4,760	5,275
5520	Training	1,625	2,900	2,050	2,050
TOTAL OPERATING EXPENSES		32,869	36,094	37,260	38,764
<u>OTHER USES</u>					
9941	Utilities Allocation	(71,685)	(74,164)	(125,149)	(123,202)
TOTAL OTHER USES		(71,685)	(74,164)	(125,149)	(123,202)
TOTAL GENERAL FUND APPROPRIATIONS		71,688	74,167	41,716	41,067

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	129,605	125,505	(4,100)	-3.16%
Operating Expenses	37,260	38,764	1,504	4.04%
Other Uses	(125,149)	(123,202)	1,947	-1.56%
TOTALS	41,716	41,067	(649)	-1.56%

Significant Budget Changes:

The decrease in Personal Services is directly related to a reduction in health insurance expenses due to changes in plan coverages chosen by Commissioners'.

**Legislative
Department**

**City
Commission
Division**

**Appropriations
Summary**



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Al Minner, City Manager

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

Responsibilities:

Administration

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

City Clerk

- Agenda
- Minutes
- Contracts
- Ordinances
- Resolutions

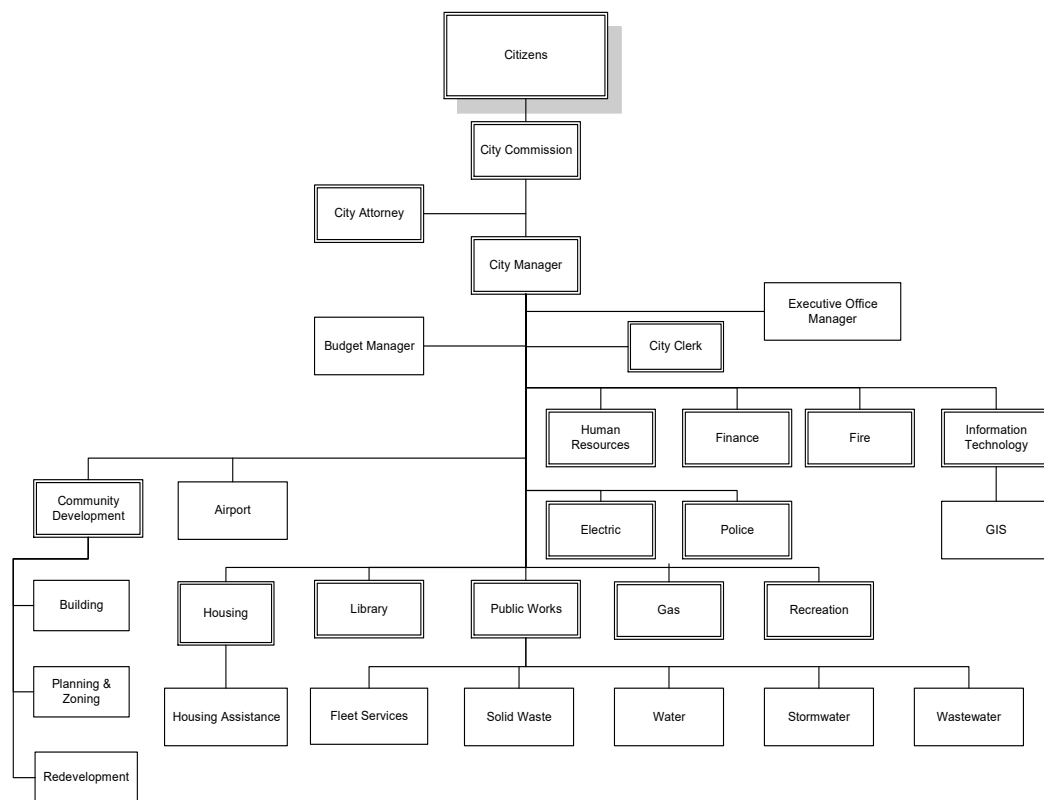
City Attorney

- Legal services
- Litigation
- Research cases
- Correspondence

Miscellaneous

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

Organizational Chart



Executive Department

Organization

Total Budget

\$ 2,087,139 GF

601,428 AL

\$ 2,688,567

Executive
Department

Public Outreach
& Lakefront TV

Goals & Tasks

Goals & Tasks

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

Task:

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

Major Accomplishments:

- Expanded programming agreement with Facci Bella
- Began airing City Commission meetings live

Personnel Schedule

Classification	2020	Change	2021	Amount
Executive Office Manager ¹	0.20	0.00	0.20	14,435
Total	0.20	0.00	0.20	14,435

Notes: Allocations

Executive Office Manager¹

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

Executive Department

Public Outreach & Lakefront TV

Personnel Schedule

Executive Department

Public Outreach & Lakefront TV

Appropriations Detail

Appropriations Detail

Account # 001-1220-512

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	61,537	13,644	14,015	14,435
1410	Overtime	3	591	0	0
1641	Vacation/ Terms & Buyout	11,531	0	0	0
2110	FICA	5,670	1,017	1,072	1,029
221x	Retirement	2,141	682	2,279	2,119
23xx	Insurance	6,158	1,996	1,991	2,286
2410	Workers' Compensation	205	39	39	40
26xx	Other Employee Benefits	1,667	42	0	7
TOTAL PERSONAL SERVICES		88,912	18,011	19,396	19,916
<u>OPERATING EXPENSES</u>					
3110	Professional Services	2,248	1,212	1,200	1,200
341x	Contract Services	75,431	131,465	150,800	158,577
3411	Production Expenses	18,340	1,200	1,000	0
4010	Travel	35	0	0	0
4110	Communication	810	703	745	793
4210	Postage	0	0	50	50
4310	Utilities	25,407	2,432	2,000	2,300
4510	Insurance	21	21	21	25
46xx	Repairs & Maintenance- Equipment	1,320	1,320	1,220	1,560
4710	Printing & Binding	10,611	8,260	9,050	9,630
49xx	Advertising	0	7,500	0	0
5180	Minor Furniture/Equipment	1,650	2,777	430	0
5210	Operating Supplies	199	37	100	100
5410	Publications & Memberships	2,363	2,296	2,725	2,800
5520	Training	34	0	0	0
TOTAL OPERATING EXPENSES		138,469	159,223	169,341	177,035
TOTAL GENERAL FUND APPROPRIATIONS		227,381	177,234	188,737	196,951

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	19,396	19,916	520	2.68%
Operating Expenses	169,341	177,035	7,694	4.54%
TOTALS	188,737	196,951	8,214	4.35%

Executive Department

Public Outreach & Lakefront TV

Appropriations Summary

**Executive
Department**

**Administration
Division**

Goals & Tasks

Goals & Tasks

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

Task:

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

Major Accomplishments:

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

Personnel Schedule

Classification	2020	Change	2021	Amount
City Manager	1.00	0.00	1.00	191,235
Deputy City Manager/Econ & Comm Services	0.75	(0.75)	0.00	0
Executive Office Manager ¹	0.70	0.00	0.70	50,523
Budget Manager	1.00	0.00	1.00	84,054
Total	3.45	(0.75)	2.70	325,812

Notes: Allocations

Executive Office Manager¹

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

Executive Department

Administration Division

Personnel Schedule

Executive Department

Administration Division

Appropriations Detail

Appropriations Detail

Account # 001-1221-512

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>					
1xxx	Regular Salaries & Wages	409,714	402,052	399,885	325,812
1410	Overtime	1,500	2,069	1,800	1,800
1641	Vacation/ Terms & Buyout	15,014	15,117	0	0
2110	FICA	28,267	27,736	30,112	24,275
221x	Retirement	34,206	35,061	34,341	28,994
23xx	Insurance	53,226	52,519	43,750	38,985
2410	Workers' Compensation	1,192	1,173	1,120	913
26xx	Other Employee Benefits	8,973	8,505	7,845	5,271
TOTAL PERSONAL SERVICES		552,092	544,232	518,853	426,050
<u>OPERATING EXPENSES</u>					
3110	Professional Services	1,500	2,800	750	500
341x	Contract Services	980	0	1,000	500
4010	Travel	2,741	5,078	4,000	2,000
4110	Communication	829	881	866	876
4210	Postage	126	71	130	125
4310	Utilities	3,519	3,537	3,600	3,550
4410	Rentals	0	0	200	200
4510	Insurance	1,769	2,239	2,256	2,424
4625	Repairs & Maintenance- Non Buildings	0	2,682	0	0
46xx	Repairs & Maintenance- Equipment	4,673	5,771	5,260	5,460
4710	Printing & Binding	196	371	300	300
481x	Promotional Activities	26,982	29,780	30,000	32,450
49xx	Advertising	1,138	463	605	150
5180	Minor Furniture/Equipment	775	132	200	100
5210	Operating Supplies	3,314	2,402	3,568	3,000
5215	Uniforms	0	37	300	150
5410	Publications & Memberships	14,478	13,718	16,065	13,000
5520	Training	1,603	1,195	2,575	1,000
TOTAL OPERATING EXPENSES		64,623	71,157	71,675	65,785
<u>OTHER USES</u>					
994x	Utilities Allocation	(401,351)	(400,002)	(501,949)	(418,060)
9990	Contingency Fund	0	0	10,000	0
TOTAL OTHER USES		(401,351)	(400,002)	(491,949)	(418,060)
TOTAL GENERAL FUND APPROPRIATIONS		215,364	215,387	98,579	73,775

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	518,853	426,050	(92,803)	-17.89%
Operating Expenses	71,675	65,785	(5,890)	-8.22%
Other Uses	(491,949)	(418,060)	73,889	-15.02%
TOTALS	98,579	73,775	(24,804)	-25.16%

Significant Budget Changes:

The decrease in Personal Services is due to removing the Deputy City Manager/Econ & Comm Services position. The change in Other Uses is due to reduced Personal Services expenses and a reduction in the cost allocation. Additionally, the Contingency Fund (9990) was removed for FY 21.

Executive Department

Administration Division

Appropriations Summary

Executive
Department

City Clerk
Division

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ 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 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 40 City Commission, Community Redevelopment Agency meetings, workshops and budget meetings
- Coordinated the destruction of 121 boxes of obsolete records and placed 302 boxes into the records retention system
- Implement improvements to ensure dissemination of public information is ADA compliant

Performance Measures:

	2018-19	2019-20	2020-21
Public record requests received	616	620	650
Public record requests processed	616	620	650
Indexing transactions processed	1,085	1,000	1,000
Prepared legal ads for newspaper	56	60	60

Personnel Schedule

Classification	2020	Change	2021	Amount
City Clerk	1.00	0.00	1.00	74,547
Deputy City Clerk I	1.00	0.00	1.00	34,715
Total	2.00	0.00	2.00	109,262

**Executive
Department**

**City Clerk
Division**

**Personnel
Schedule**

Executive Department

City Clerk Division

Appropriations Detail

Appropriations Detail

Account # 001-1222-512

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	95,431	101,207	106,371	109,262
1410	Overtime	414	373	500	500
1641	Vacation/ Terms & Buyout	2,625	2,703	0	0
2110	FICA	7,505	7,691	7,845	8,078
221x	Retirement	12,370	13,134	13,492	12,700
23xx	Insurance	28,382	25,966	25,472	27,763
2410	Workers' Compensation	275	292	298	306
26xx	Other Payroll Benefits	3,432	3,429	3,404	3,486
TOTAL PERSONAL SERVICES		150,434	154,795	157,382	162,095
<u>OPERATING EXPENSES</u>					
3410	Contract Services	11,453	10,279	8,450	10,000
4010	Travel	52	634	1,300	1,300
4110	Communication	433	397	450	450
4210	Postage	237	374	275	275
4310	Utilities	2,559	2,572	2,600	2,600
4510	Insurance	428	423	625	690
46xx	Repairs & Maintenance- Equipment	4,284	3,578	3,350	3,420
4810	Promotional Activities	0	0	150	150
4911	Advertising	9,405	12,219	8,000	10,000
4920	Other Current Charges	240	293	700	700
5180	Minor Furniture/Equipment	0	0	300	200
5210	Operating Supplies	858	494	1,000	750
5410	Publications & Memberships	737	792	2,760	3,000
5520	Training	640	675	1,100	1,100
TOTAL OPERATING EXPENSES		31,326	32,730	31,060	34,635
<u>OTHER USES</u>					
9941	Utilities Allocation	(136,320)	(140,643)	(141,332)	(147,548)
TOTAL OTHER USES		(136,320)	(140,643)	(141,332)	(147,548)
TOTAL GENERAL FUND APPROPRIATIONS		45,440	46,882	47,110	49,182

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	157,382	162,095	4,713	2.99%
Operating Expenses	31,060	34,635	3,575	11.51%
Other Uses	(141,332)	(147,548)	(6,216)	4.40%
TOTALS	47,110	49,182	2,072	4.40%

**Executive
Department**

**City Clerk
Division**

**Appropriations
Summary**

Executive Department

Elections Division

Goals & Tasks

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 early voting polling locations for the primary and general election of 2020
- Proclaimed November 2020 election
- One Candidate Pre-filed for Seat 3, District 3
- Two Candidates Pre-filed for Seat 1, District 1

Performance Measures:

	2018-19	2019-20	2020-21
Seats available	3	N/A	2
Number of candidates	4	N/A	N/A
Total votes cast	7,325	N/A	N/A
Candidate packets prepared	N/A	10	0
Political sign deposits received	1	N/A	N/A
Treasurer's reports received	37	N/A	N/A
Installed Commissioners	3	N/A	2

Appropriations Detail

Account # 001-1227-513

**Executive
Department**

**Elections
Division**

**Appropriations
Detail &
Summary**

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING EXPENSES</u>				
4911 Advertising-Other Ads	0	0	500	500
4920 Other Current Charges	0	0	500	500
TOTAL OPERATING EXPENSES	0	0	1,000	1,000
TOTAL GENERAL FUND APPROPRIATIONS	0	0	1,000	1,000

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	1,000	1,000	0	0.00%
TOTALS	1,000	1,000	0	0.00%

Executive Department

City Attorney Division

Goals & Tasks

Goals & Tasks

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

Task:

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

Performance Measures:

	2018-19	2019-20	2020-21
Contracts prepared or reviewed	45	35	40
Resolutions prepared	35	40	40
Ordinances prepared	25	25	30
Public Notices prepared	25	24	15
Easements prepared	60	50	45
Meetings attended	75	75	75
Property transactions	25	20	25
Cases Tried	1	1	1

Appropriations Detail

Account # 001-1241-514

**Executive
Department**

**City Attorney
Division**

**Appropriations
Detail &
Summary**

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING EXPENSES</u>				
3110 Professional Services	79,488	94,440	100,000	99,500
TOTAL OPERATING EXPENSES	<u>79,488</u>	<u>94,440</u>	<u>100,000</u>	<u>99,500</u>
<u>OTHER USES</u>				
9941 Utilities Allocation	(29,210)	(33,054)	(34,000)	(35,820)
TOTAL OTHER USES	<u>(29,210)</u>	<u>(33,054)</u>	<u>(34,000)</u>	<u>(35,820)</u>
TOTAL GENERAL FUND APPROPRIATIONS	<u>50,278</u>	<u>61,386</u>	<u>66,000</u>	<u>63,680</u>

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	100,000	99,500	(500)	-0.50%
Other Uses	(34,000)	(35,820)	(1,820)	5.35%
TOTALS	<u>66,000</u>	<u>63,680</u>	<u>(2,320)</u>	<u>-3.52%</u>

Executive Department

Miscellaneous Division

Description

Description

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

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

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

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

Performance Measures:

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
CURE donations			
(including \$6,000 from Commission)	11,500	100,000	12,000
CURE vouchers issued	183	500	350

Appropriations Detail**Account # 001-1295-XXX****Executive
Department****Miscellaneous
Division****Appropriations
Detail**

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>				
1249 Vacation Buy Back	0	0	187,573	149,374
2510 Unemployment Compensation	503	9,729	3,500	3,500
TOTAL PERSONAL SERVICES	503	9,729	191,073	152,874
<u>OPERATING EXPENSES</u>				
3110 Professional Services	9,260	5,816	0	0
3410 Contract Services	2,995	0	0	0
4510 Insurance	200	100	500	500
4810 Promotional Activities	0	2,995	0	0
4920 Finance Charges	1	65	0	0
4930 PD Community Services	0	1,500	1,500	1,500
4950 Uncollectible Accounts	1,897	0	0	0
4990 C.U.R.E. Payments	12,850	9,450	6,600	6,600
5440 Education Reimbursement	0	0	50,000	10
TOTAL OPERATING EXPENSES	27,203	19,926	58,600	8,610
<u>GRANTS AND AIDS</u>				
8210 Local Contributions	0	0	0	50,000
8213 Housing Rehab Program	0	0	50,000	0
8214 Matching Landscape/Façade	0	16,710	0	0
8216 MEC/FSL Grant	0	250,000	0	0
TOTAL GRANTS AND AIDS	0	266,710	50,000	50,000
<u>OTHER USES</u>				
9112 Homelessness Reserve	0	0	100,000	0
9121 Debt Service	487,375	1,548,449	1,535,199	1,491,067
9131 Transfer to Capital Projects Fund	3,529,222	652,917	3,500,000	0
9161 Reserve/Cash Carried Forward	0	0	0	0
9221 Transfer to CHCRA Fund	309,946	0	0	0
TOTAL OTHER USES	4,326,543	2,201,366	5,135,199	1,491,067
TOTAL GENERAL FUND APPROPRIATIONS	4,354,249	2,497,731	5,434,872	1,702,551

Executive Department

Miscellaneous Division

Appropriations Summary

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	191,073	152,874	(38,199)	-19.99%
Operating Expenses	58,600	8,610	(49,990)	-85.31%
Grants and Aids	50,000	50,000	0	0.00%
Other Uses	5,135,199	1,491,067	(3,644,132)	-70.96%
TOTALS	5,434,872	1,702,551	(3,732,321)	-68.67%

Significant Budget Changes:

Personal Services decreased due to a reduction in the amount of budgeted Vacation Buy back (1249) funds. The reduction in Operating Expenses is due to reducing the amount of budgeted Employee Education (5440) funding. The Home Improvement Grant Program (8213) funds were removed for FY 21 conversely \$50,000 was added for additional Civic Funding. Additionally, the decrease in Other Uses is related to removing the Homelessness Reserve (9112) and removing the Transfer to Capital Projects funds for FY 21.

James Williams, Finance Director

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

Responsibilities:

Accounting

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

Customer Service

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

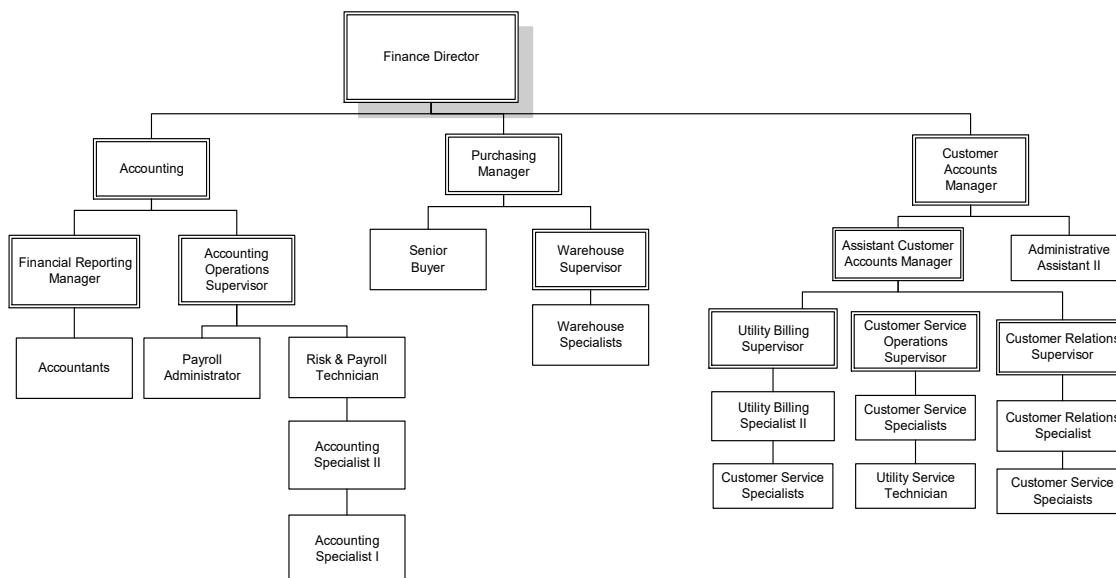
Procurement

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

Inventory & Materials Mgmt.

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

Organizational Chart



Finance Department

Organization

Total Budget

\$ 336,251 GF

3,051,607 AL

\$ 3,387,858

Finance
Department

Accounting
Division

Goals & Tasks

Goals & Tasks

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

Task:

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

Major Accomplishments:

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

Performance Measures:

	2018-19	2019-20	2020-21
Management Letter Comments	0	0	0
GFOA award for financial reporting (consecutive years)	29	30	31

Personnel Schedule

Finance Department

Accounting Division

Personnel Schedule

Classification	2020	Change	2021	Amount
Accountant I	0.00	1.00	1.00	37,211
Accountant III	1.00	0.00	1.00	52,437
Accountant IV	1.00	(1.00)	0.00	0
Accounting Operations Supervisor	2.00	(1.00)	1.00	64,272
Accounting Specialist I	2.00	(1.00)	1.00	26,437
Accounting Specialist II	1.00	0.00	1.00	34,091
Deputy Finance Director	1.00	(1.00)	0.00	0
Finance Director ¹	0.85	0.00	0.85	98,106
Financial Reporting Manager	0.00	1.00	1.00	70,013
Payroll Administrator	0.00	1.00	1.00	52,232
Payroll & Risk Technician ²	0.50	0.00	0.50	21,736
Total	9.35	(1.00)	8.35	456,535

Note: Allocations

Finance Director¹
15%-1350 & 85%-1331

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

Finance Department

Accounting Division

Appropriations Detail

Appropriations Detail

Account # 001-1331-513

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	563,947	521,982	519,146	456,535
1410	Overtime	1,148	469	1,000	1,000
15xx	Bonuses/Incentives	0	2,033	0	0
1641	Vacation/Terms & Buyout	12,455	21,299	0	0
2110	FICA	41,317	38,573	36,390	32,548
221x	Retirement	53,702	46,410	46,430	40,955
23xx	Insurance	110,929	112,314	112,956	119,689
2410	Workers' Compensation	1,617	1,529	1,454	1,280
26xx	Other Payroll Benefits	3,433	3,258	3,347	3,520
TOTAL PERSONAL SERVICES		788,548	747,867	720,723	655,527
OPERATING EXPENSES					
3110	Professional Services	2,665	964	0	100
3210	Auditing	76,500	78,000	77,000	77,000
3410	Contract Services	647	629	420	20,650
4010	Travel	1,612	2,987	3,360	3,360
4210	Postage	4,123	4,323	4,515	4,515
4310	Utilities	10,237	10,290	10,500	10,500
44xx	Rentals	21	0	0	0
4510	Insurance	3,949	3,313	3,100	3,175
46xx	Repairs & Maintenance Equipment	8,839	8,482	9,420	8,880
4710	Printing & Binding	0	39	400	100
4810	Promotional Activities	150	150	150	150
49xx	Other Current Charges	250	639	700	660
5180	Minor Furniture/Equipment	482	0	250	300
52xx	Operating Supplies	2,019	2,993	3,000	3,000
5410	Publications & Memberships	1,205	1,318	1,920	1,920
5520	Training	694	1,269	2,615	2,615
TOTAL OPERATING EXPENSES		113,393	115,396	117,350	136,925
OTHER USES					
9941	Utilities Allocation	(541,164)	(517,958)	(712,362)	(673,584)
TOTAL OTHER USES		(541,164)	(517,958)	(712,362)	(673,584)
TOTAL GENERAL FUND APPROPRIATIONS		360,777	345,305	125,711	118,868

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	720,723	655,527	(65,196)	-9.05%
Operating Expenses	117,350	136,925	19,575	16.68%
Other Uses	(712,362)	(673,584)	38,778	-5.44%
TOTALS	125,711	118,868	(6,843)	-5.44%

Significant Budget Changes:

Personal Services decreased due to the elimination of the Deputy Finance Director position. The change in Operating Expenses is directly related to increased Contract Services (3410).

**Finance
Department**

**Accounting
Division**

**Appropriations
Summary**

Finance Department

Customer Service Division

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Increase Click2Gov and IVR payments to a minimum of 12,000 transactions per month.
- ◆ Increase the number of electronic billing customers to 10,000 from 6000.
- ◆ Increase the number of AMSCOT cash payments to 1000 per month from 350.
- ◆ Continue to provide customer education on how to manage utility consumption through bill inserts and customer workshops.
- ◆ In conjunction with the Electric department, establish an in-home Energy Audit Program with an FMEA approved third-party contractor.

Major Accomplishments:

- Continued our educational campaign to inform our residents of the different services available and how they can save time and money.
- The electronic billing campaign has saved the City over \$35,000 annually in utility billing production costs.

Performance Measures:

	2018-19	2019-20	2020-21
Educational insert into bills (times per year)	4	2	2
Customer workshops (times per year)	4	2	2
In-home Energy Audits	0	0	200

Personnel Schedule

Classification	2020	Change	2021	Amount
Administrative Assistant II	1.00	0.00	1.00	33,696
Assistant Customer Accounts Manager	1.00	0.00	1.00	61,714
Customer Accounts Manager	1.00	0.00	1.00	87,753
Customer Relations Specialist	1.00	0.00	1.00	36,442
Customer Relations Supervisor	1.00	0.00	1.00	39,832
Customer Service Operations Supervisor	1.00	0.00	1.00	44,533
Customer Service Specialist	17.00	0.00	17.00	566,883
Utility Billing Specialist II	1.00	0.00	1.00	36,462
Utility Billing Supervisor	1.00	0.00	1.00	37,419
Utility Service Technician	2.00	0.00	2.00	83,678
Standby				4,000
Total	27.00	0.00	27.00	1,032,412

Finance Department

Customer Service Division

Personnel Schedule

Finance Department

Customer Service Division

Appropriations Detail

Appropriations Detail

Account # 001-1334-513

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	829,419	891,080	1,009,627	1,032,412
1310	Temporary Labor	0	1,769	0	0
1410	Overtime	25,340	28,012	30,000	30,000
1641	Vacation/Terms & Buyout	7,930	23,842	0	0
2110	FICA	60,793	66,715	70,980	72,032
221x	Retirement	63,121	68,051	75,341	73,702
23xx	Insurance	243,499	289,119	287,901	297,623
2410	Workers' Compensation	2,977	3,794	3,891	3,992
26xx	Other Payroll Benefits	1,528	1,312	1,355	1,560
TOTAL PERSONAL SERVICES		1,234,607	1,373,694	1,479,095	1,511,321
OPERATING EXPENSES					
3xxx	Professional Services	108,998	99,065	121,814	121,544
4010	Travel	236	169	2,500	2,500
41xx	Communication	9,271	10,747	10,990	10,990
4210	Postage	136,727	148,791	152,000	154,000
4310	Utilities	7,997	8,039	8,550	8,550
4410	Rentals	2,937	2,626	3,600	3,600
4415	Internal Fleet Lease	8,740	8,614	11,601	8,787
4510	Insurance	6,717	6,794	7,197	8,429
461x	Repairs & Maintenance- Vehicles	6,756	8,818	7,327	7,825
46xx	Repairs & Maintenance- Equipment	22,618	22,629	19,960	16,290
4710	Printing & Binding	138	617	1,000	1,000
4810	Promotional Activities	150	178	400	400
49xx	Other Current Charges	223,160	255,470	215,700	215,700
5180	Minor Furniture/Equipment	1,192	2,172	2,900	2,900
521x	Operating Supplies	26,942	29,629	35,400	36,000
5230	Fuel Purchase	4,360	6,560	4,500	7,000
5410	Publications & Memberships	149	315	600	1,000
5520	Training	1,087	1,496	3,000	3,000
TOTAL OPERATING EXPENSES		568,175	612,729	609,039	609,515
CAPITAL OUTLAY					
6410	Machinery & Equipment	0	32,661	31,000	0
TOTAL CAPITAL OUTLAY		0	32,661	31,000	0
OTHER USES					
9941	Utilities Allocation	(1,770,210)	(1,990,895)	(2,088,708)	(2,085,684)
TOTAL OTHER USES		(1,770,210)	(1,990,895)	(2,088,708)	(2,085,684)
TOTAL GENERAL FUND APPROPRIATIONS		32,572	28,189	30,426	35,152

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	1,479,095	1,511,321	32,226	2.18%
Operating Expenses	609,039	609,515	476	0.08%
Capital Outlay	31,000	0	(31,000)	-100.00%
Other Uses	(2,088,708)	(2,085,684)	3,024	-0.14%
TOTALS	30,426	35,152	4,726	15.53%

**Finance
Department**

**Customer
Service
Division**

**Appropriations
Summary**

Finance
Department

Procurement
Division

Goals & Tasks

Goals & Tasks

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

Task:

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

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

Task:

- ◆ Use an on-line system to promote transparency of the solicitation process and all activities of procurement
- ◆ Strive to obtain no less than 3 responses to all competitive sealed bids
- ◆ Expand the number of suppliers registered to the City by an average of 0.5% each month
- ◆ 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 Aquatics Facility and Teen Enrichment Center
- Have continued with a 100% electronic e-Bid/RFX software platform for all competitive solicitations

Performance Measures:

	2018-19	2019-20	2020-21
Supplier training, targeting local suppliers (hours)	20	15	30
Department user training (hours)	45	15	25

Personnel Schedule

Classification	2020	Change	2021	Amount
Purchasing Manager	1.00	0.00	1.00	87,755
Senior Buyer	1.00	1.00	2.00	86,029
Buyer	1.00	(1.00)	0.00	0
Total	3.00	0.00	3.00	173,784

Finance Department

Procurement Division

Personnel Schedule

Finance Department

Procurement Division

Appropriations Detail

Appropriations Detail

Account # 001-1366-513

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	157,370	166,697	171,759	173,784
1410	Overtime	0	198	0	2,647
15xx	Bonuses/Incentives	3,952	2,558	0	0
1641	Vacation/Terms & Buyout	5,571	3,962	0	0
2110	FICA	12,253	12,543	12,401	12,544
221x	Retirement	17,796	18,418	18,496	17,462
23xx	Insurance	42,921	50,594	43,944	48,225
2410	Workers' Compensation	469	486	481	487
262x	Other Payroll Benefits	689	753	757	753
TOTAL PERSONAL SERVICES		241,021	256,209	247,838	255,902
<u>OPERATING EXPENSES</u>					
3410	Contract Services	4,284	10,926	16,850	16,850
4010	Travel	897	1,383	3,250	2,240
41xx	Communication	302	362	480	480
4210	Postage	24	23	130	50
4310	Utilities	4,301	3,901	4,500	4,500
4510	Insurance	975	943	1,007	1,162
463x	Repairs & Maintenance- Equipment	3,539	3,829	3,510	3,180
4710	Printing & Binding	159	0	130	100
4810	Promotional Activities	0	0	400	400
5180	Minor Furniture/Equipment	1,636	318	1,000	1,000
5210	Operating Supplies	2,249	2,301	2,800	2,800
5410	Publications & Memberships	918	1,193	1,385	1,385
5520	Training	1,460	150	2,100	3,850
TOTAL OPERATING EXPENSES		20,744	25,329	37,542	37,997
<u>OTHER USES</u>					
9941	Utilities Allocation	(189,101)	(168,923)	(131,275)	(126,377)
TOTAL OTHER USES		(189,101)	(168,923)	(131,275)	(126,377)
TOTAL GENERAL FUND APPROPRIATIONS		72,664	112,615	154,105	167,522

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	247,838	255,902	8,064	3.25%
Operating Expenses	37,542	37,997	455	1.21%
Other Uses	(131,275)	(126,377)	4,898	-3.73%
TOTALS	154,105	167,522	13,417	8.71%

**Finance
Department**

**Procurement
Division**

**Appropriations
Summary**

Finance
Department

Warehouse
Division

Goals & Tasks

Goals & Tasks

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

Task:

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

Major Accomplishments:

- Maintained a warehouse inventory discrepancy of less than 2%
- Continue to efficiently procure inventory materials for large projects

Performance Measures:

	2018-19	2019-20	2020-21
Warehouse inventory accuracy	99.7%	99.7%	99.8%
Revenue from sale of scrap materials	\$105,000	\$90,000	\$80,000

Personnel Schedule

Classification	2020	Change	2021	Amount
Warehouse Specialist	2.00	0.00	2.00	62,067
Warehouse Supervisor	1.00	0.00	1.00	40,955
Total	3.00	0.00	3.00	103,022

**Finance
Department**

**Warehouse
Division**

**Personnel
Schedule**

Finance Department

Warehouse Division

Appropriations Detail

Appropriations Detail

Account # 001-1369-513

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	92,565	91,569	97,883	103,022
1641	Vacation/Terms & Buyout	0	578	0	0
211x	FICA	6,706	6,598	7,019	7,145
221x	Retirement	12,047	12,465	12,877	12,219
23xx	Insurance	28,574	22,954	22,552	30,094
2410	Workers' Compensation	3,847	3,829	4,072	4,286
26xx	Other Employee Benefits	0	46	0	120
TOTAL PERSONAL SERVICES		143,739	138,039	144,403	156,886
<u>OPERATING EXPENSES</u>					
3410	Contract Services	3,000	384	0	0
4010	Travel	0	531	0	0
41xx	Communication	195	286	200	200
4415	Internal Fleet Lease	2,212	2,212	3,036	2,300
4510	Insurance	1,006	933	1,185	1,170
461x	Repairs & Maintenance- Vehicles	1,239	1,939	1,565	1,565
4620	Repairs & Maintenance- Building	0	118	1,100	13,100
46xx	Repairs & Maintenance- Equipment	751	729	920	2,100
5180	Minor Furniture/Equipment	1,254	905	1,500	1,500
5210	Operating Supplies	607	809	1,000	1,000
5215	Uniforms	658	760	800	800
5230	Fuel Purchases	8	10	100	50
5410	Publications & Memberships	1,450	0	0	0
TOTAL OPERATING EXPENSES		12,380	9,616	11,406	23,785
<u>CAPITAL OUTLAY</u>					
6210	Buildings	18,660	0	0	0
TOTAL CAPITAL OUTLAY		18,660	0	0	0
<u>OTHER USES</u>					
9941	Utilities Allocation	(166,602)	(137,260)	(143,058)	(165,962)
TOTAL OTHER USES		(166,602)	(137,260)	(143,058)	(165,962)
TOTAL GENERAL FUND APPROPRIATIONS		8,177	10,395	12,751	14,709

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	144,403	156,886	12,483	8.64%
Operating Expenses	11,406	23,785	12,379	108.53%
Other Uses	(143,058)	(165,962)	(22,904)	16.01%
TOTALS	12,751	14,709	1,958	15.36%

Significant Budget Changes:

The increase in Operating Expenses is directly related to Repairs & Maintenance Building (4620) which includes funds to relamp metal out building from fluorescent to LED or an increase of \$12,000. The increase in Operating Expenses has a corresponding affect on Other Uses through the cost allocation.

**Finance
Department**

**Warehouse
Division**

**Appropriations
Summary**



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Human Resources Department

Organization

Total Budget

\$ 230,266 GF

129,525 AL

\$ 359,791

Melissa Arriaga, Director of Human Resources

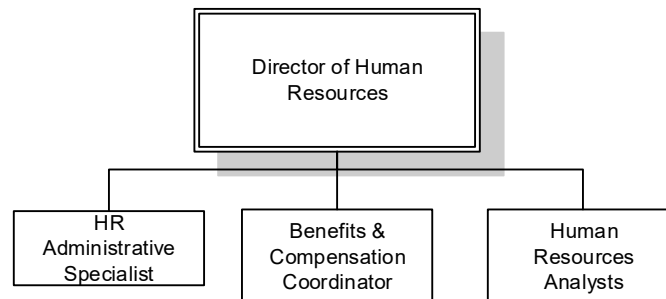
The Human Resources Department is responsible for recruitment, employment, workers' and unemployment compensation, training, firefighter union negotiations, personnel policies and procedures and training. Other services include: monitor/coordinate with contracted agencies for surveys and studies of salaries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

Responsibilities:

Management

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

Organizational Chart



Human Resources Department

Human Resources Division

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Attract and ensure a diverse workforce through an improved online application process
- ◆ Create a simplified performance evaluation process that fosters the City's vision and goals while incorporating improved communication and feedback
- ◆ Strengthen our employee wellness program in order to improve the overall group health and wellness profile of our employees
- ◆ Provide training and development in areas of: effective leadership and career development of employees, employment law and government regulation and litigation avoidance
- ◆ Identify the best and most cost effective recruitment sources to include the utilization of social media 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
- ☐ Promoted Financial Wellness Program through our financial advisor (Fiduciary First) to assist employees with long-term financial goals and retirement planning
- ☐ Successfully coordinated the City's Supervisory Leadership Academy

Performance Measures:

	2018-19	2019-20	2020-21
Days to process applications	2	2	2
Days positions advertised	30	31	30
Days from employment offer to start date	14	14	18
Percentage of positions vacant	4.0	4.1	4.0

Personnel Schedule

Classification	2020	Change	2021	Amount
Benefits & Compensation Coordinator ¹	0.70	0.00	0.70	36,531
Director of Human Resources ²	0.50	0.00	0.50	39,302
Human Resources Analyst	2.00	0.00	2.00	74,485
HR Administrative Specialist	1.00	0.00	1.00	35,360
Total	4.20	0.00	4.20	185,677

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 Resources Department

Human Resources Division

Appropriations Detail

Appropriations Detail

Account # 001-1437-513

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	177,372	155,945	177,571	185,677
1310	Temporary Labor	5,849	0	0	0
1410	Overtime	7,928	5,642	3,500	6,000
15xx	Bonuses/Incentives	2,558	0	0	0
1641	Vacation/Terms & Buyout	4,155	1,842	0	0
2110	FICA	14,281	11,434	12,567	12,993
221x	Retirement	21,555	18,396	14,600	14,350
23xx	Insurance	32,101	46,882	49,978	41,203
2410	Workers' Compensation	547	452	497	520
26xx	Other Payroll Benefits	962	1,931	1,940	1,957
TOTAL PERSONAL SERVICES		267,308	242,524	260,653	262,700
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	28,136	44,528	35,000	35,000
3410	Contract Services	0	0	37,000	12,500
4010	Travel	13	646	1,000	750
41xx	Communication	24	252	50	685
4210	Postage	871	822	900	850
4310	Utilities	3,519	3,537	3,600	3,600
4510	Insurance	1,542	1,097	1,146	1,246
46xx	Repairs & Maintenance- Equipment	9,428	9,993	9,000	10,160
4710	Printing & Binding	1,105	0	2,500	2,500
4810	Promotional Activities	1,542	2,632	3,500	3,250
49xx	Advertising	202	6,722	4,400	4,300
4920	Other Current Charges	46	0	100	100
4930	Recognitions & Awards	7,316	9,996	9,000	10,000
5180	Minor Furniture/Equipment	1,255	538	750	750
5210	Operating Supplies	3,434	6,658	5,000	6,600
5215	Uniforms	0	0	300	300
5410	Publications & Memberships	1,122	938	1,500	1,500
552x	Training	2,575	3,255	3,000	3,000
TOTAL OPERATING EXPENSES		62,130	91,614	117,746	97,091
<u>OTHER USES</u>					
9941	Utilities Allocation	(121,051)	(116,949)	(128,656)	(129,525)
TOTAL OTHER USES		(121,051)	(116,949)	(128,656)	(129,525)
TOTAL GENERAL FUND APPROPRIATIONS		208,387	217,189	249,743	230,266

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	260,653	262,700	2,047	0.79%
Operating Expenses	117,746	97,091	(20,655)	-17.54%
Other Uses	(128,656)	(129,525)	(869)	0.68%
TOTALS	249,743	230,266	(19,477)	-7.80%

Significant Budget Changes:

The decrease in Operating Expenses is attributable to a reduction in Contract Services (3410) for FY 21.

Human Resources Department

Human Resources Division

Appropriations Summary



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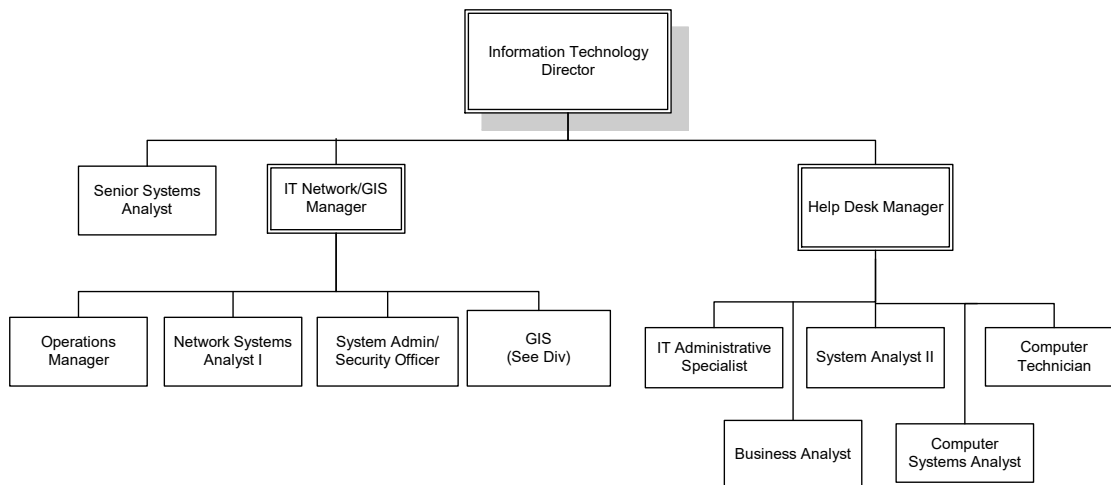
Tino Anthony, Information Technology Director

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

\$ 346,996 GF

1,655,083 AL

\$2,002,079

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 FMPS 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
- ◆ Select and Implement New Agenda Management Software
- ◆ 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 UPS for Public Works, Electric and Library
- ☐ Continue to enhance Internal WIFI coverage and availability throughout the City
- ☐ Installed new hardware
- ☐ Camera installations City Wide
- ☐ Upgrade Airport Security

Performance Measures:

	2018-19	2019-20	2020-21
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	96
Phishing click rate	NA	15%	15%

Personnel Schedule

Information Technology Department

Information Systems Division

Personnel & Capital Outlay Schedules

Classification	2020	Change	2021	Amount
Business Analyst	1.00	0.00	1.00	54,767
Computer Systems Analyst	1.00	0.00	1.00	50,669
Computer Technician	1.00	0.00	1.00	37,939
Help Desk Manager	1.00	0.00	1.00	59,197
Information Technology Director	1.00	0.00	1.00	124,862
IT Administrative Specialist	1.00	0.00	1.00	34,674
IT Network Manager	0.50	0.00	0.50	45,625
Network System Analyst I	1.00	0.00	1.00	57,470
Operations Manager	1.00	0.00	1.00	75,067
Senior Systems Analyst	1.00	0.00	1.00	75,000
Systems Analyst II	1.00	0.00	1.00	52,187
Sys Admin/Security Office	1.00	0.00	1.00	76,690
Standby				3,700
Total	11.50	0.00	11.50	747,847

Note: Allocations

IT Network Manager
50% 1633, 50% 1731

Capital Outlay Schedule

Description	Funding/Work order	Amount
Information Technology Equipment		
GIS Copier	WF1313054	5,100
Accounting Copier	WF1313055	5,100
Phone System Upgrade	WF1313056	20,000
Servers (2)	WF1313060	22,000
Storage	WF1313062	15,000
Backup Power Supply (Data Center)	WF1313063	65,000
Total		132,200

Information Technology Department

Information Systems Division

Appropriations Detail

Appropriations Detail

Account #001-1633-513

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	644,039	657,016	745,046	747,847
1310	Temporary Labor	0	22,746	0	0
1410	Overtime	12,855	11,355	15,000	15,000
15xx	Bonuses/Incentives	0	2,184	0	0
1641	Vacation/Terms & Buyout	10,606	30,922	0	0
2110	FICA	48,802	52,690	53,923	54,162
221x	Retirement	51,077	61,549	66,043	62,863
23xx	Insurance	112,201	124,530	113,175	129,645
2410	Workers' Compensation	1,858	2,019	2,076	2,084
26xx	Other Payroll Benefits	7,408	7,479	7,477	7,563
TOTAL PERSONAL SERVICES		888,846	972,490	1,002,740	1,019,164
OPERATING EXPENSES					
3xxx	Professional Services	24,874	44,614	140,100	111,900
4010	Travel	1,987	599	2,000	2,500
41xx	Communication	10,798	14,377	16,488	16,488
4210	Postage	5	0	100	100
4310	Utilities	36,157	33,607	20,400	20,400
4410	Rentals	35,811	37,602	39,500	41,500
4415	Internal Fleet Lease	9,443	9,443	12,717	9,633
4510	Insurance	10,121	10,367	10,478	12,194
461x	Repairs & Maintenance- Vehicles	1,693	2,691	2,796	2,795
46xx	Repairs & Maintenance- Equipment	618,533	627,561	698,850	681,190
4710	Printing & Binding	160	100	100	100
49xx	Advertising-Other Ads	0	600	0	0
51xx	Minor Furniture/Equipment	123,084	108,431	106,500	106,500
52xx	Operating Supplies	1,704	2,527	2,500	2,500
5230	Fuel Purchases	137	206	200	250
5410	Publications & Memberships	301	300	625	625
5520	Training	17,771	21,901	24,900	24,900
TOTAL OPERATING EXPENSES		892,579	914,926	1,078,254	1,033,575
CAPITAL OUTLAY					
6410	Machinery & Equipment	112,597	136,898	174,529	132,200
TOTAL CAPITAL OUTLAY		112,597	136,898	174,529	132,200
OTHER USES					
9916	Computer Maintenance Charges	(158,238)	(165,650)	(173,120)	(172,860)
9941	Utilities Allocation	(1,415,222)	(1,611,183)	(1,728,727)	(1,665,083)
TOTAL OTHER USES		(1,573,460)	(1,776,833)	(1,901,847)	(1,837,943)
TOTAL GENERAL FUND APPROPRIATIONS		320,562	247,481	353,676	346,996

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	1,002,740	1,019,164	16,424	1.64%
Operating Expenses	1,078,254	1,033,575	(44,679)	-4.14%
Capital Outlay	174,529	132,200	(42,329)	-24.25%
Other Uses	(1,901,847)	(1,837,943)	63,904	-3.36%
TOTALS	353,676	346,996	(6,680)	-1.89%

Information Technology Department

Information Systems Division

Appropriations Summary



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Geographic Information Systems Department

Organization

Total Budget
\$ 37,314 GF
335,825 AL
\$373,139

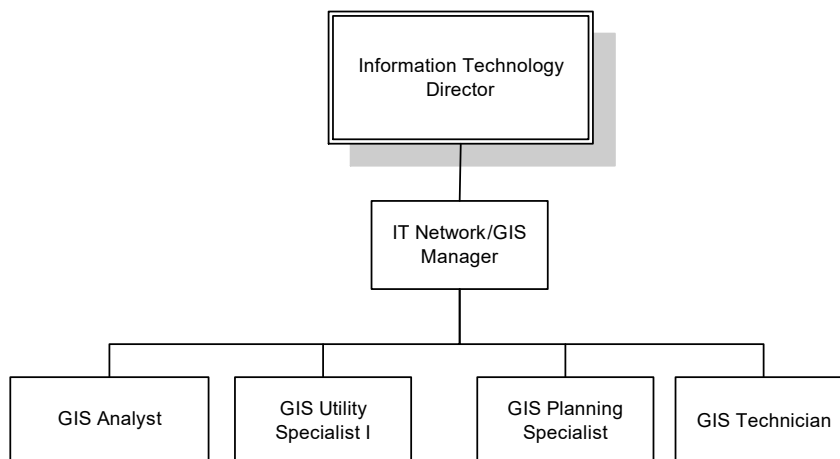
Tino Anthony, Information Technology Director

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

Responsibilities:

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

Organizational Chart



Geographic Information Systems Department

GIS Division

Goals & Tasks

Goals & Tasks

Goal: Provide accurate and comprehensive Geographic Information System (GIS) for managing our resources, making informed decisions, and expediting work processes.

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:

- 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:

	2018-19	2019-20	2020-21
Days to complete work orders	<5	<5	<5
Work requests	>50	>50	>50
Completed work requests	602	866	900

Geographic Information Systems Department

GIS Division

Personnel Schedule

Personnel Schedule

Classification	2020	Change	2021	Amount
GIS Analyst	1.00	0.00	1.00	70,595
GIS Planning Specialist	1.00	0.00	1.00	50,482
GIS Technician	1.00	0.00	1.00	37,419
GIS Utility Specialist I	1.00	0.00	1.00	57,200
IT Network Manager	0.50	0.00	0.50	45,625
Total	4.50	0.00	4.50	261,321

Note: Allocations

IT Network Manager
50% 1633, 50% 1731

Geographic Information Systems Department

GIS Division

Appropriations Detail

Appropriations Detail

Account # 001-1731-539

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	186,950	222,870	261,486	261,321
1410 Overtime	3,135	3,260	2,000	3,200
1641 Vacation/Terms & Buyout	331	965	0	0
2110 FICA	14,373	16,954	19,474	19,334
221x Retirement	21,872	18,789	20,812	19,918
23xx Insurance	53,733	50,092	43,444	51,596
2410 Workers' Compensation	530	633	732	732
262x Other Payroll Benefits	1,603	1,236	1,716	969
TOTAL PERSONAL SERVICES	282,527	314,799	349,664	357,070
<u>OPERATING EXPENSES</u>				
3410 Contract Services	0	0	25,000	0
4010 Travel	1,470	2,130	3,400	4,400
41xx Communication	1,125	1,007	1,000	1,000
4210 Postage	1	0	100	100
4510 Insurance	1,601	1,498	1,313	1,579
46xx Repairs & Maintenance- Equipment	7,967	7,471	7,600	7,600
5180 Minor Furniture/Equipment	0	512	500	500
5210 Operating Supplies	227	378	1,800	290
5520 Training	575	775	600	600
TOTAL OPERATING EXPENSES	12,966	13,771	41,313	16,069
<u>OTHER USES</u>				
9941 Utilities Allocation	(265,944)	(295,713)	(351,879)	(335,825)
TOTAL OTHER USES	(265,944)	(295,713)	(351,879)	(335,825)
TOTAL GENERAL FUND APPROPRIATIONS	29,549	32,857	39,098	37,314

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	349,664	357,070	7,406	2.12%
Operating Expenses	41,313	16,069	(25,244)	-61.10%
Other Uses	(351,879)	(335,825)	16,054	-4.56%
TOTALS	39,098	37,314	(1,784)	-4.56%

Significant Budget Changes:

The reduction in Operating Expenses is directly related to a decrease in Contract Services (3410). This decrease also affects the Other Uses category due to the cost allocation.

Geographic Information Systems Department

GIS Division

Appropriations Summary



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Rob Hicks, Police Chief

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

Responsibilities:

Patrol

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

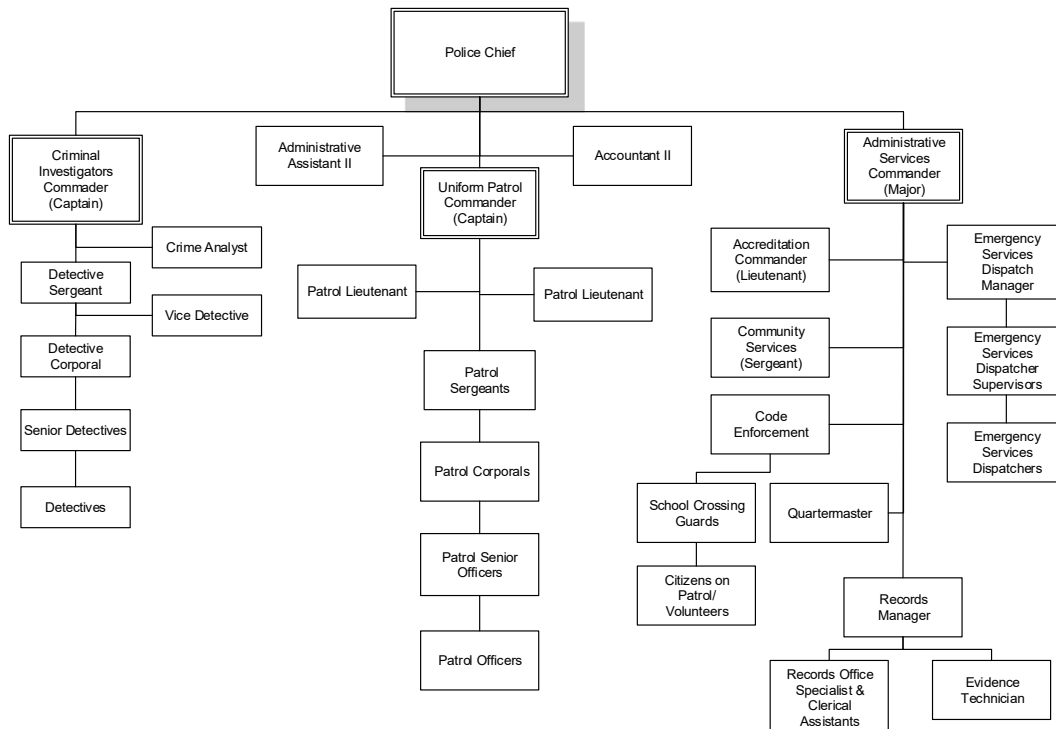
Criminal Investigation

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

Support Services

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

Organizational Chart



Police Department

Organization

Total Budget

\$ 9,850,225 GF

Police Department

Administration Division

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Reduce Part I crimes by utilizing problem solving techniques aided by crime analysis
- ◆ Monitor traffic patterns and frequency of high crash intersections
- ◆ Host community meetings and partner with businesses and charities on community events
- ◆ Conduct Citizens Academy at least once a year
- ◆ Create and maintain innovative and interactive community engagement and outreach programs
- ◆ Maintain the State of Florida Accreditation process renewal
- ◆ 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

Major Accomplishments:

- Reduced Part I crimes by more than 4%
- Successfully added two officers into our high school in partnership with the Lake County School Board
- Enhanced community outreach, especially within our minority community with positive results

Performance Measures:

	2018-19	2019-20	2020-21
Police CAD calls for Service	66,542	68,000	70,000
Part I crimes	1,366	1,312	1,300
Traffic crashes	1,241	1,204	1,200
Community Meetings/events	70	45*	75
Employee training hours	9,012	9,000	9,000
Code Enforcement actions	1,374	1,000	1,400

*affected by COVID-19 pandemic

Personnel Schedule

Police Department

Administration Division

Personnel Schedule

Classification	2020	Change	2021	Amount
Non-Sworn				
Accountant II	1.00	0.00	1.00	42,619
Administrative Assistant I	1.00	0.00	1.00	32,136
Administrative Assistant II	1.00	0.00	1.00	33,051
Clerical Assistant	3.00	0.00	3.00	75,920
Code Enforcement Officer	3.00	0.00	3.00	107,974
Code Enforcement Supervisor	0.00	1.00	1.00	43,323
Crime Analyst	1.00	0.00	1.00	38,938
Emergency Services Dispatcher I	9.00	0.00	9.00	302,706
Emergency Services Dispatcher II	1.00	0.00	1.00	37,586
Emergency Services Dispatcher III	4.00	0.00	4.00	171,912
Emergency Services Dispatcher Manager	1.00	0.00	1.00	56,742
Evidence Technician	1.00	0.00	1.00	35,797
Office Specialist	1.00	0.00	1.00	38,771
Records Section Supervisor	1.00	0.00	1.00	44,283
Senior Code Enforcement Officer	1.00	(1.00)	0.00	0
Total Non-Sworn	29.00	0.00	29.00	1,061,758
Sworn				
Police Captain	2.00	0.00	2.00	187,532
Police Chief	1.00	0.00	1.00	124,862
Police Corp/Detective Corp	6.00	0.00	6.00	411,172
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	0.00	33.00	1,586,666
Police Senior/Senior Det	18.00	2.00	20.00	1,206,369
Police Serg/Det Serg	7.00	0.00	7.00	535,484
Sworn Total	71.00	2.00	73.00	4,414,563
Part Time				
Civilian Investigator	1.00	0.00	1.00	27,482
Total Part Time	1.00	0.00	1.00	27,482
Standby				7,300
Total	101.00	2.00	103.00	5,511,103

Police Department

Administration Division

Appropriations Detail

Appropriations Detail

Account # 001-2111-521

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	4,547,412	4,881,919	5,311,422	5,511,103
1310	Temporary Labor	68,806	68,080	75,000	75,000
1410	Overtime	399,804	424,279	380,000	380,000
15xx	Special Pay	89,670	89,177	83,483	69,692
1641	Vacation/Terms & Buyout	121,683	126,244	0	0
2110	FICA	381,243	406,146	388,553	402,478
221x	Retirement	856,487	956,859	1,010,003	864,591
23xx	Insurance	982,208	1,036,323	1,013,543	1,143,290
2410	Workers' Compensation	153,596	165,659	161,100	166,663
26xx	Other Payroll Benefits	12,032	11,986	12,544	11,277
TOTAL PERSONAL SERVICES		7,612,941	8,166,672	8,435,648	8,624,094
OPERATING EXPENSES					
3xxx	Professional Services	14,038	16,968	25,117	40,000
3410	Contract Services	7,402	8,014	9,000	9,000
4010	Travel	16,905	14,597	15,000	15,000
41xx	Communication	43,256	47,135	42,000	51,600
4210	Postage	3,373	3,806	3,200	3,200
4310	Utilities	93,248	74,720	140,600	100,000
44xx	Fleet Lease	176,115	186,451	263,684	209,597
4510	Insurance	57,781	56,147	65,050	73,233
461x	Repairs & Maintenance- Vehicles	178,426	257,557	215,968	208,752
4620	Repairs & Maintenance- Building	156	156	3,500	3,500
4625	Repairs & Maintenance- Non-Build	4,635	1,365	4,000	4,000
4627	Repairs & Maintenance- Code Enfrmnt	5,837	5,991	15,000	15,000
46xx	Repairs & Maintenance- Equipment	66,193	59,982	75,589	72,189
4710	Printing & Binding	423	1,441	3,000	3,000
4810	Promotional Activities	650	746	100	1,000
4911	Advertising	0	114	500	500
4920	Other Current Charges	11,503	7,893	8,000	8,000
4930	Community Services (other than forfeit)	20,650	0	1,560	1,560
4964	Investigative Funds	11,062	6,506	15,000	15,000
51xx	Minor Furniture/Equipment	15,039	43,021	15,500	15,500
5188	Automation Expense Only	415	668	4,000	4,000
521x	Operating Supplies	36,735	56,713	56,000	60,000
5215	Uniforms	47,384	74,158	57,100	75,000
5230	Fuel Purchases	144,361	170,088	170,000	180,000
5410	Publications & Memberships	2,989	6,868	4,000	5,000
5520	Training	37,278	43,123	52,500	52,500
5540	Education Reimbursement	0	3,475	0	0
TOTAL OPERATING EXPENSES		995,854	1,147,703	1,264,968	1,226,131
CAPITAL OUTLAY					
6410	Machinery & Equipment	0	515,251	0	0
TOTAL CAPITAL OUTLAY		0	515,251	0	0
DEBT SERVICE					
7115	Principal- Capital Lease	0	59,477	0	0
TOTAL DEBT SERVICE		0	59,477	0	0
TOTAL GENERAL FUND APPROPRIATIONS		8,608,795	9,889,103	9,700,616	9,850,225

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	8,435,648	8,624,094	188,446	2.23%
Operating Expenses	1,264,968	1,226,131	(38,837)	-3.07%
Capital Outlay	0	0	0	0.00%
Debt Service	0	0	0	0.00%
TOTALS	9,700,616	9,850,225	149,609	1.54%

Significant Budget Changes:

The decrease in Operating Expenses is mainly attributable to reduced budgeted Utilities (4310) for FY 21.

**Police
Department**

**Administration
Division**

**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:

Life Safety Services

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

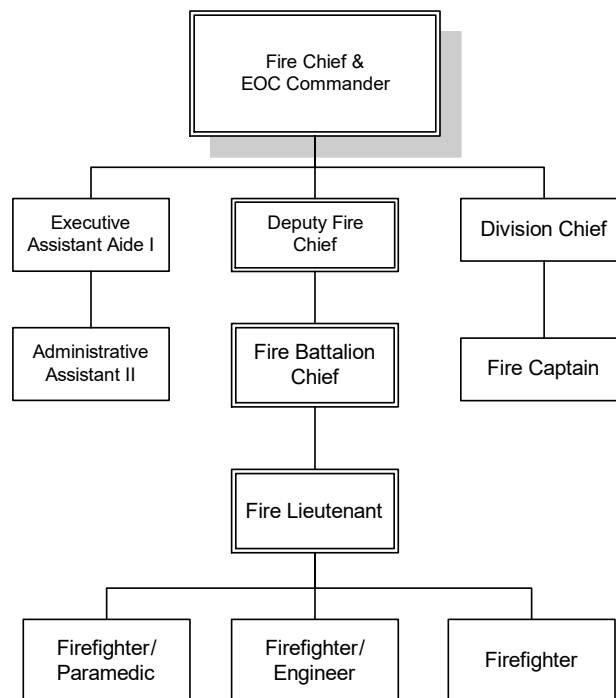
Training - Administration

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

Fire – Rescue

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

Organizational Chart



Fire Department

Organization

Total Budget

\$ 6,196,381 GF

Fire Department

Fire Rescue Division

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ 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 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 Villages Fire Department
- Deployed Automatic External Defibrillators (AED's) throughout city owned facilities
- UTV acquired through Firehouse Sub's grant; which will assist LFD during special events as a medical cart
- Lifepak 15 (EKG) acquired through an EMS grant saving the City 75% of the \$35K purchase price

Performance Measures:

Fiscal Year	2018-19	2019-20	2020-21
Calls for service	12,000	12,000	12,000
Training hours	16,000	16,000	16,000
School fire safety program contacts	7,500	7,500	7,500
Inspections/reviews/meetings	1,000	1,000	1,000
Pre-fire plans	200	250	250
Average response time (min:sec)	<5:00	<5:00	<5:00

Personnel Schedule

Classification	2020	Change	2021	Amount
Fire Chief & EOC Commander	1.00	0.00	1.00	121,014
Deputy Fire Chief	1.00	0.00	1.00	94,599
Fire Division Chief	1.00	0.00	1.00	92,622
Fire Battalion Chief	3.00	0.00	3.00	218,772
Fire Captain	1.00	0.00	1.00	67,351
Fire Lieutenant	11.00	1.00	12.00	822,270
Firefighter Engineer	12.00	0.00	12.00	582,171
Firefighter	19.00	(1.00)	18.00	736,542
Executive Assistant/Admin. Aide I	1.00	0.00	1.00	50,919
Administrative Assistant II	1.00	0.00	1.00	35,797
Incentive Pay				15,120
Working out of Class				18,000
Holiday Pay				103,260
Total Full Time	51.00	0.00	51.00	2,958,437

Fire Department

Fire Rescue Division

Personnel & Capital Schedules

Capital Outlay Schedule

Description	Funding/Work order	Amount
Extrication Tool	WF1313069	35,000
Total		35,000

Fire Department

Fire Rescue Division

Appropriations Detail

Appropriations Detail

Account # 001-2220-522

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>				
121x Regular Salaries & Wages	2,833,261	2,675,669	2,956,565	2,958,437
1220 Permanent/Part time	0	0	3,050	3,136
1310 Temporary Labor	10,405	3,472	0	0
1410 Overtime	146,582	454,514	228,000	233,000
15xx Special Pay	194,028	201,047	209,902	227,752
1641 Vacation/Terms & Buyout	62,927	43,414	0	0
2110 FICA	234,707	242,985	208,222	209,025
221x Retirement	702,644	676,009	839,580	835,521
23xx Insurance	553,504	595,551	603,213	738,230
2410 Workers' Compensation	111,888	115,861	101,108	101,129
26xx Other Payroll Benefits	8,498	10,396	10,026	10,659
TOTAL PERSONAL SERVICES	4,858,444	5,018,918	5,159,666	5,316,889
<u>OPERATING EXPENSES</u>				
3410 Contract Services	55,938	56,718	85,830	69,999
4010 Travel	669	4,376	4,000	4,000
4110 Communication	9,814	10,200	9,500	9,500
4210 Postage	265	86	250	250
4310 Utilities	65,973	51,505	68,500	68,500
4410 Rentals	2,861	8,001	3,500	9,200
4415 Internal Fleet Lease	135,631	135,883	180,286	137,182
4510 Insurance	28,671	26,389	32,217	37,395
461x Repairs & Maintenance- Vehicles	199,575	169,657	229,020	199,308
4620 Repairs & Maintenance- Building	17,589	16,682	13,000	13,000
4625 Repairs & Maintenance- Non-Build	94	525	1,000	1,000
46xx Repairs & Maintenance- Equipment	26,320	28,278	44,220	42,380
4710 Printing & Binding	714	1,077	1,100	1,100
4810 Promotional Activities	3,147	4,429	4,750	9,750
49xx Other Current Charges	5	184	0	0
5180 Minor Furniture/Equipment	55,527	58,395	44,300	44,300
5210 Operating Supplies	49,132	49,573	42,300	42,300
5215 Uniforms	51,008	52,337	59,300	73,000
5230 Fuel Purchases	46,465	48,355	47,500	47,500
5410 Publications & Memberships	3,863	6,000	4,078	4,828
5520 Training	24,854	30,148	30,000	30,000
TOTAL OPERATING EXPENSES	778,115	758,798	904,651	844,492
<u>CAPITAL OUTLAY</u>				
6210 Buildings	0	11,780	0	0
6410 Machinery & Equipment	261,900	401,537	0	35,000
TOTAL CAPITAL OUTLAY	261,900	413,317	0	35,000
<u>DEBT SERVICE</u>				
7115 Principal- Capital Lease	45,927	30,639	0	0
TOTAL DEBT SERVICE	45,927	30,639	0	0
TOTAL GENERAL FUND APPROPRIATIONS	5,944,386	6,221,672	6,064,317	6,196,381

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	5,159,666	5,316,889	157,223	3.05%
Operating Expenses	904,651	844,492	(60,159)	-6.65%
Capital Outlay	0	35,000	35,000	100.00%
TOTALS	6,064,317	6,196,381	132,064	2.18%

Significant Budget Changes:

The change in Operating Expenses is mainly attributable to a reduction in the Fleet lease (4415).

Fire Department

Fire Rescue Division

Appropriations Summary



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Cliff Kelsey, Director of Public Works

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

Responsibilities:

Streets

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

Grounds

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

Administration

- Clerical
- Reports
- Administration
- Contracts
- Personnel activity

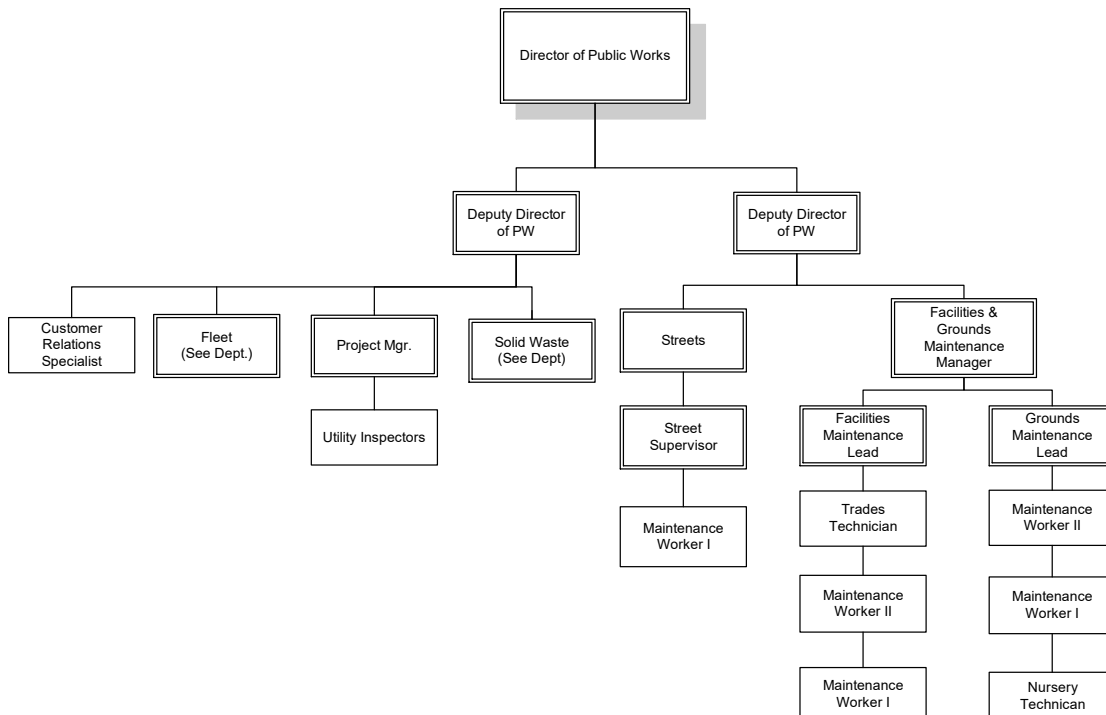
Facilities

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

Project Management

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

Organizational Chart



Public Works Department

Organization

Total Budget

\$ 3,941,984 GF

101,721 AL

\$ 4,043,705

Public Works
Department

Street
Maintenance
Division

Goals & Tasks

Goals & Tasks

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

Task:

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

Major Accomplishments:

- Resurfaced 18,142 linear feet of city streets
- Repaired 9,600 linear feet of sidewalks, citywide
- Raised tree canopies citywide
- Laid limerock, graded and maintained unpaved roads

Performance Measures:

	2018-19	2019-20	2020-21
Regulatory signs replaced	650	200	200
Non-regulatory signs replaced	800	500	500
Reported sidewalk falls	1	0	0
Average pavement condition rating	75	75	75

Personnel Schedule

Classification	2020	Change	2021	Amount
Maintenance Worker I	2.00	0.00	2.00	52,853
Street Supervisor	1.00	0.00	1.00	45,032
Standby				3,650
Total	3.00	0.00	3.00	101,535

Public Works Department

Street Maintenance Division

Personnel Schedule

Public Works Department

Street Maintenance Division

Appropriations Detail

Appropriations Detail

Account # 001-5112-541

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	89,190	92,423	98,946	101,535
1410	Overtime	3,650	2,010	1,500	1,500
2110	FICA	6,517	6,502	6,567	6,738
221x	Retirement	7,142	7,491	7,846	7,622
23xx	Insurance	24,999	25,901	26,093	29,866
2410	Workers' Compensation	7,479	7,617	7,662	7,870
26xx	Other Payroll Benefits	149	115	301	0
TOTAL PERSONAL SERVICES		139,126	142,059	148,915	155,131
OPERATING EXPENSES					
31xx	Professional Services	2,657	19,514	15,000	15,000
3410	Contract Services	10,324	3,900	5,000	5,720
4010	Travel	0	268	750	600
41xx	Communication	706	573	700	700
4210	Postage	35	1	50	50
4310	Utilities	641,091	633,970	650,000	650,000
4410	Rentals	0	0	500	3,000
4415	Internal Fleet Lease	15,100	14,371	19,353	14,660
4510	Insurance	8,851	8,523	9,310	9,511
461x	Repairs & Maintenance- Vehicles	242,587	207,920	168,334	215,141
462x	Repairs & Maintenance- Non-Build	106,558	205,891	287,500	230,000
463x	Repairs & Maintenance- Equipment	520	520	520	360
4911	Advertising-Other Ads	119	0	200	200
4945	Injury/Damage to Others	7,140	12,240	2,500	2,500
5180	Minor Furniture/Equipment	6,369	89	2,500	2,500
5210	Operating Supplies	4,514	4,892	8,000	8,000
5215	Uniforms	619	353	975	1,950
5230	Fuel Purchases	3,084	3,549	4,500	4,500
5310	Materials & Supplies	4,640	3,326	5,000	5,000
5311	Materials - Street Signs	4,385	7,142	5,000	5,000
5520	Training	360	349	1,500	350
TOTAL OPERATING EXPENSES		1,059,659	1,127,391	1,187,192	1,174,742
OTHER USES					
9950	Contra- Expenses	(33)	0	0	0
TOTAL OTHER USES		(33)	0	0	0
TOTAL GENERAL FUND APPROPRIATIONS		1,198,752	1,269,450	1,336,107	1,329,873

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	148,915	155,131	6,216	4.17%
Operating Expenses	1,187,192	1,174,742	(12,450)	-1.05%
Other Uses	0	0	0	0.00%
TOTALS	1,336,107	1,329,873	(6,234)	-0.47%

Public Works Department

Street Maintenance Division

Appropriations Summary

Public Works
Department

Facilities
Maintenance
Division

Goals & Tasks

Goals & Tasks

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

Task:

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

Major Accomplishments:

- ❑ Supported 50 Special Events
- ❑ Established new procedures to be more efficient with purchases and time
- ❑ Installed security cameras at various locations due to vandalism
- ❑ Hired additional staff to maintain custodial duties in all City buildings

Performance Measures:

	2018-19	2019-20	2020-21
Complete facility maintenance site	14	22	36
Inspections (54 locations)			
% of staff's available time charged directly to facility maintenance tasks	85%	75%	75%
% of preventative maintenance performed	75%	70%	75%

Personnel Schedule

Classification	2020	Change	2021	Amount
Deputy Director of Public Works ¹	0.50	0.00	0.50	37,170
Facilities Maintenance Lead	1.00	0.00	1.00	38,334
Facilities Maintenance Manager	1.00	(1.00)	0.00	0
Facilities & Grounds Maintenance Manager	0.00	1.00	1.00	64,500
Maintenance Worker I	3.50	(0.50)	3.00	80,123
Maintenance Worker II	0.00	3.00	3.00	77,625
Trades Technician	4.00	(1.00)	3.00	90,168
Standby				3,650
Total	10.00	1.50	11.50	391,569

Notes: Allocations

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

Public Works Department

Facilities Maintenance Division

Personnel & Capital Outlay Schedules

Capital Outlay Schedule

Description	Funding/ Work order	Amount
HVAC Units	WF1313071	50,000
Total		50,000

Public Works Department

Facilities Maintenance Division

Appropriations Detail

Appropriations Detail

Account # 001-5193-519

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	276,096	298,949	332,357	391,569
1310	Temporary Labor	0	499	3,000	0
1410	Overtime	34,609	46,962	36,000	26,000
1530	Bonuses	1,810	1,082	0	0
1641	Vacation/Terms & Buyouts	7,431	4,817	0	0
211x	FICA	22,864	25,343	23,636	28,457
221x	Retirement	32,096	34,215	27,198	28,926
23xx	Insurance	110,066	120,283	103,620	130,342
2410	Workers Compensation	11,928	12,739	12,364	14,961
262x	Other Payroll Benefits	1,028	882	869	869
TOTAL PERSONAL SERVICES		497,928	545,771	539,044	621,124
<u>OPERATING EXPENSES</u>					
3110	Professional Services	255	9,100	0	0
3410	Contract Services	47,326	55,712	108,060	114,360
4010	Travel	165	1,185	700	200
4110	Communication	4,192	5,806	3,992	3,992
4210	Postage	0	0	0	10
4310	Utilities	99,993	93,442	100,000	100,000
4410	Rentals	0	1,550	1,200	2,000
4415	Internal Fleet Lease	17,557	17,557	23,641	17,909
4510	Insurance	23,182	27,484	30,173	37,440
461x	Repairs & Maintenance- Vehicles	24,290	25,507	28,555	28,229
4620	Repairs & Maintenance- Buildings	105,553	191,596	50,000	77,500
4625	Repairs & Maintenance- Non-Build	194,814	122,479	35,800	55,800
46xx	Repairs & Maintenance- Equipment	9,299	3,177	820	570
4920	Other Current Charges	2,500	10,807	300	375
4980	Taxes	843	843	850	850
5180	Minor Furniture/Equipment	13,969	30,875	25,000	55,000
5210	Operating Supplies	62,109	75,662	84,500	98,000
5215	Uniforms	2,110	2,016	3,950	6,150
52xx	Fuel Purchases	9,094	12,127	9,710	13,000
5520	Training	0	189	1,000	500
TOTAL OPERATING EXPENSES		617,251	687,114	508,251	611,885
<u>CAPITAL OUTLAY</u>					
6210	Buildings	0	32,000	15,000	0
6410	Machinery & Equipment	24,278	7,550	50,000	50,000
TOTAL CAPITAL OUTLAY		24,278	39,550	65,000	50,000
<u>OTHER USES</u>					
9941	Utilities Allocation	(59,096)	(66,172)	(58,395)	(60,233)
9950	Contra Expenses	0	0	0	(78,354)
TOTAL OTHER USES		(59,096)	(66,172)	(58,395)	(138,587)
TOTAL GENERAL FUND APPROPRIATIONS		1,080,361	1,206,263	1,053,900	1,144,422

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	539,044	621,124	82,080	15.23%
Operating Expenses	508,251	611,885	103,634	20.39%
Capital Outlay	65,000	50,000	(15,000)	-23.08%
Other Uses	(58,395)	(138,587)	(80,192)	137.33%
TOTALS	1,053,900	1,144,422	90,522	8.59%

Significant Budget Changes:

The increase in Personal Services is due to adding 2 Maintenance worker positions in FY 20 to bring janitorial services in house instead of contracting out the services. The change in Operating Expenses is mainly to increased Repairs & Maintenance (46xx) budgets and Minor Furniture (5180) for FY 21. The Other Uses change is directly related to Personal Services as the 2 added positions are directly allocated (9950) out to the departments receiving the Janitorial Services.

Public Works Department

Facilities Maintenance Division

Appropriations Summary

Public Works
Department

Grounds
Maintenance
Division

Goals & Tasks

Goals & Tasks

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

Task:

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

Major Accomplishments:

- ❑ Improved the appearance of the US Hwy 441/27 corridors
- ❑ Landscaped Dixie corridor, installed 90 trees and 17,618 small plants
- ❑ Landscaped Venetian Center, installed 122 trees and 13,340 plants
- ❑ Cleaned up and removed 280 cubic yards of debris and litter from the maintained areas

Performance Measures:

	2018-19	2019-20	2020-21
Annual flowers replaced each year	4,004	16,016	16,016
Debris and litter removed from sites (cubic yards)	100	280	360
Tree City USA member (consecutive years)	20	21	22

Personnel Schedule

Classification	2020	Change	2021	Amount
Deputy Director of Public Works ¹	0.50	0.00	0.50	37,170
Grounds Maintenance Lead	1.00	0.00	1.00	38,334
Grounds Maintenance Manager	1.00	(1.00)	0.00	0
Maintenance Worker I	6.50	1.50	8.00	195,687
Maintenance Worker II	2.00	0.00	2.00	58,011
Nursery Technician	1.00	0.00	1.00	37,274
Total	12.00	0.50	12.50	366,475

Notes: Allocations

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

Public Works Department

Grounds Maintenance Division

Personnel Schedule

Public Works Department

Grounds Maintenance Division

Appropriations Detail

Appropriations Detail

Account # 001-5194-519

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	327,999	334,337	363,162	366,475
1310	Temporary Labor	2,777	2,341	2,560	2,284
1410	Overtime	2,859	2,231	1,500	2,000
1641	Vacation/Terms & Buyout	3,929	6,873	0	0
211x	FICA	23,721	24,589	25,968	27,054
2210	Retirement	28,469	26,407	25,786	25,078
23xx	Insurance	101,300	114,104	99,480	114,212
2410	Workers' Compensation	12,925	13,232	13,978	13,933
262x	Other Payroll Benefits	2,558	2,838	2,658	2,075
TOTAL PERSONAL SERVICES		506,537	526,952	535,092	553,111
OPERATING EXPENSES					
31xx	Professional Services	17,200	0	0	0
3410	Contract Services	67,920	242,750	450,000	486,269
4010	Travel	105	908	300	300
41xx	Communication	299	247	252	252
4210	Postage	0	27	10	10
4310	Utilities	99,470	81,019	100,000	100,000
4410	Rentals	3,850	3,955	5,000	3,520
4415	Internal Fleet Lease	26,835	28,207	40,452	29,056
4425	Land Leases	900	900	900	900
4510	Insurance	14,112	13,856	16,288	18,110
461x	Repairs & Maintenance- Vehicles	44,947	62,419	43,182	44,477
4620	Repairs & Maintenance- Building	44	0	500	500
4625	Repairs & Maintenance- Non-Build	129,008	117,374	105,600	120,000
46xx	Repairs & Maintenance- Equipment	385	404	545	680
4710	Printing & Binding	0	0	40	40
4810	Promotional Activities	1,643	1,662	2,000	2,000
4945	Injury/ Damage to Others	976	341	500	500
5180	Minor Furniture/Equipment	8,554	4,794	3,421	3,500
5210	Operating Supplies	16,338	17,913	20,000	20,000
5215	Uniforms	2,606	3,577	3,625	6,150
52xx	Fuel Purchases	11,584	12,436	12,500	13,000
5410	Publications & Memberships	0	0	265	265
5520	Training	1,004	1,500	1,500	1,500
TOTAL OPERATING EXPENSES		447,780	594,289	806,880	851,029
CAPITAL OUTLAY					
6410	Machinery & Equipment	0	11,260	0	0
TOTAL CAPITAL OUTLAY		0	11,260	0	0
OTHER USES					
9950	Contra- Expense	(11,000)	(13,500)	(13,500)	(13,500)
TOTAL OTHER USES		(11,000)	(13,500)	(13,500)	(13,500)
TOTAL GENERAL FUND APPROPRIATIONS		943,317	1,119,001	1,328,472	1,390,640

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	535,092	553,111	18,019	3.37%
Operating Expenses	806,880	851,029	44,149	5.47%
Capital Outlay	0	0	0	0.00%
Other Uses	(13,500)	(13,500)	0	0.00%
TOTALS	1,328,472	1,390,640	62,168	4.68%

Significant Budget Changes:

The increase in Personal Services is due to fully allocating a Maintenance Worker I position to this division. The change in Operating Expenses is due to increased Contract Services (3410) for median landscape maintenance costs.

Public Works Department

Grounds Maintenance Division

Appropriations Summary

Public Works
Department

Administration
Division

Goals & Tasks

Goals & Tasks

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

Task:

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

Major Accomplishments:

- ❑ Completed the Venetian Center
- ❑ Completed the Downtown Master Plan
- ❑ Executed over \$400K of construction improvement projects to city parks and recreational sites
- ❑ Completed Dixie Highway Landscaping improvements
- ❑ Awarded over \$20M in infrastructure improvement projects
- ❑ Awarded over \$5M in new construction projects

Performance Measures:

	2018-19	2019-20	2020-21
Projects completed	82%	90%	90%
Projects not completed, funds rolled forward	\$2,500,000	\$1,500,000	\$1,500,000

Personnel Schedule

Classification	2020	Change	2021	Amount
Director of Public Works ¹	0.00	0.25	0.25	28,328
Deputy Director of Public Works ²	0.10	0.00	0.10	9,289
Project Manager I ³	0.50	0.00	0.50	27,393
Senior Deputy Director	0.25	(0.25)	0.00	0
Total	0.85	0.00	0.85	65,011

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 Department

Administration Division

Appropriations Detail

Appropriations Detail

Account # 001-5197-539

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	32,177	37,089	58,594	65,011
1410 Overtime	108	18	500	100
1641 Vacation/Terms & Buyout	1,193	0	0	0
2110 FICA	2,526	2,789	4,434	5,109
221x Retirement	2,551	1,867	2,929	3,918
23xx Insurance	21,666	14,124	12,421	9,878
2410 Workers' Compensation	714	746	824	1,256
262x Other Payroll Benefits	449	487	488	335
TOTAL PERSONAL SERVICES	61,384	57,120	80,190	85,607
<u>OPERATING EXPENSES</u>				
3110 Professional Services	0	565	1,000	0
3130 Engineering Services	2,488	0	10,000	10,000
3410 Contract Services	3,347	2,700	3,466	3,695
4010 Travel	0	0	100	100
4110 Communication	211	68	250	250
4210 Postage	265	9	50	50
4310 Utilities	6,756	5,794	9,500	9,500
4415 Internal Fleet Lease	1,591	1,591	2,142	1,623
4510 Insurance	533	564	558	547
461x Repairs & Maintenance- Vehicles	1,435	256	465	465
4620 Repairs & Maintenance- Building	0	0	300	300
463x Repairs & Maintenance- Equipment	3,076	1,114	3,000	1,500
4710 Printing & Binding	84	150	40	100
4810 Promotional Activities	153	181	500	250
4911 Advertising	246	0	100	100
4920 Other Current Charges	2,073	0	0	0
5180 Minor Furniture/Equipment	1,391	758	500	500
5210 Operating Supplies	1,726	2,798	1,850	2,000
5230 Fuel Purchases	275	478	330	550
5410 Publications & Memberships	640	700	700	700
5520 Training	35	0	700	700
TOTAL OPERATING EXPENSES	26,325	17,726	35,551	32,930
<u>OTHER USES</u>				
9941 Utilities Allocation	(30,697)	(26,195)	(40,509)	(41,488)
TOTAL OTHER USES	(30,697)	(26,195)	(40,509)	(41,488)
TOTAL GENERAL FUND APPROPRIATIONS	57,012	48,651	75,232	77,049

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	80,190	85,607	5,417	6.76%
Operating Expenses	35,551	32,930	(2,621)	-7.37%
Other Uses	(40,509)	(41,488)	(979)	2.42%
TOTALS	75,232	77,049	1,817	2.42%

Public Works Department

Administration Division

Appropriations Summary



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Community Development Department

Organization

Total Budget
\$ 231,691 GF
283,177 AL
\$ 514,868

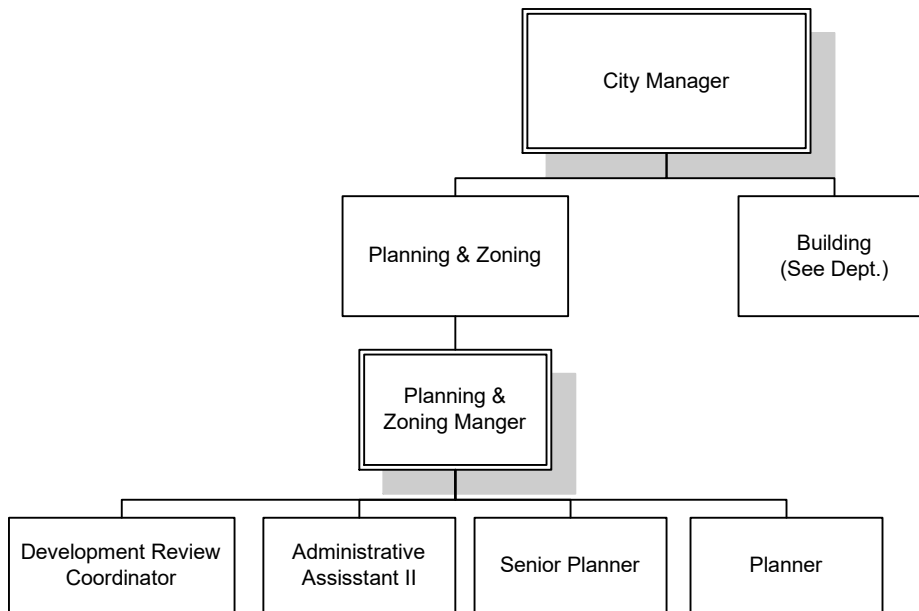
Al Minner, City Manager

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

Responsibilities:

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

Organizational Chart



Community Development Department

Planning & Zoning Division

Goals & Tasks

Goals & Tasks

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

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 monthly progress assessments of City-sponsored grant programs, to include the Façade, Sign and Landscape grants and residential property improvement loans

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

Task:

- ◆ 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 fourteen calendar days, to ensure consistency with City codes, requirements and procedures
- ◆ Partner with appropriate departments to update elements of the 2035 Comprehensive Plan to reflect changes/updates made since 2012
- ◆ Revise the current sign ordinance to meet constitutional requirements
- ◆ 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 at least one new paper and online brochure by the end of each quarter covering topics such as Impact Fees, opening a new business in Leesburg and other appropriate topics
- ◆ Provide clear communication to clients and citizens by updating the Planning & Zoning website within five days of approval of revisions to codes, procedures and information

Major Accomplishments:

- Utilized Impact Fee waiver on redevelopment projects to encourage economic development
- Managed and distributed FSL (Façade, Sign and Landscape Grant Program) grant opportunities
- Exceeded requirements for compliance with Chapter 163, F.S. for review of Large Scale Comp Plan Map Amendments
- Expanded City limits through annexation along major corridors for future development/tax base
- Revised Sidewalk Café ordinance to provide clear guidelines and quality development
- 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 info to homeowners, banks, insurance and mortgage companies
- Added one staff planner to expand planning & zoning service capabilities

Performance Measures:

	2018-19	2019-20	2020-21
Annexation Cases	7	6	6
Planned Unit Development Cases (PUD/SPUD)	14	12	10
Rezoning Cases	6	5	6
Site Plans Reviewed	35	35	35
Sign Grants reviewed	30	25	33

Personnel Schedule

Community Development Department

Planning & Zoning Division

Personnel Schedule

Classification	2020	Change	2021	Amount
Administrative Assistant II	1.00	0.00	1.00	39,812
Development Review Coordinator	1.00	0.00	1.00	67,746
Permit Specialist I	0.25	(0.25)	0.00	0
Planning & Zoning Manager	1.00	0.00	1.00	87,755
Senior Planner	1.00	0.00	1.00	56,555
Planner	2.00	0.00	2.00	84,156
Total	6.25	(0.25)	6.00	336,024

**Community
Development
Department**

**Planning &
Zoning
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-6151-515

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	253,713	312,478	338,357	336,024
1310	Temporary Labor	0	0	0	0
1410	Overtime	1,577	1,760	2,000	2,000
15xx	Bonuses/Incentives	0	832	0	0
1641	Vacation/Terms & Buyout	7,137	838	0	0
2110	FICA	19,487	23,164	24,855	24,715
221x	Retirement	22,649	27,298	28,707	27,611
23xx	Insurance	40,493	65,904	53,747	52,128
2410	Workers' Compensation	734	884	947	941
26xx	Other Payroll Benefits	712	1,007	911	999
TOTAL PERSONAL SERVICES		346,502	434,165	449,524	444,418
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	700	725	1,200	1,200
3410	Contract Services	8,096	11,008	11,500	11,500
4010	Travel	1,807	1,152	2,000	2,000
4110	Communication	934	961	938	1,000
4210	Postage	2,642	3,540	3,500	3,500
4310	Utilities	6,442	5,844	6,500	6,500
4415	Internal Fleet Lease	4,089	4,089	5,506	4,171
4510	Insurance	1,752	1,793	1,907	2,409
461x	Repairs & Maintenance- Vehicles	1,365	4,709	1,931	1,930
463x	Repairs & Maintenance- Equipment	7,417	9,268	8,050	7,190
4710	Printing & Binding	117	75	150	1,000
4810	Promotional Activities	145	165	175	200
4911	Advertising	18,943	17,570	15,000	15,000
4920	Other Current Charges	293	1,303	500	2,000
4930	Recognitions & Awards	0	249	0	200
5180	Minor Furniture/Equipment	0	2,531	500	500
5210	Operating Supplies	2,325	4,317	4,000	4,000
5215	Uniforms	0	0	150	150
5230	Fuel Purchases	1,480	1,414	1,600	1,500
5410	Publications & Memberships	916	1,857	2,230	2,500
5520	Training	585	1,432	2,000	2,000
TOTAL OPERATING EXPENSES		60,048	74,002	69,337	70,450
<u>OTHER USES</u>					
9941	Utilities Allocation	(223,603)	(279,493)	(285,374)	(283,177)
TOTAL OTHER USES		(223,603)	(279,493)	(285,374)	(283,177)
TOTAL GENERAL FUND APPROPRIATIONS		182,947	228,674	233,487	231,691

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	449,524	444,418	(5,106)	-1.14%
Operating Expenses	69,337	70,450	1,113	1.61%
Other Uses	(285,374)	(283,177)	2,197	-0.77%
TOTALS	233,487	231,691	(1,796)	-0.77%

Significant Budget Changes:

The decrease in Personal Services is due to removing the funding of the Permit Specialist I. With the elimination of the Business Tax Receipts this position can be fully funded from the Building Permits Fund.

**Community
Development
Department**

**Planning &
Zoning
Division**

**Appropriations
Summary**



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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:

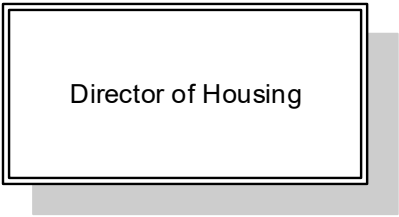
Housing

- 1st Time Homebuyers Program
- Coordinate housing subsidies
- Technical assistance on grant applications
- Leverage partnership dollars
- Affordable housing programs
- Operate Neighborhood Stabilization Program
- Housing Rehabilitation

Economic Development

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

Organizational Chart



**Housing
Department**

Organization

**Total
Budget**

\$ 166,681 GF

Housing
Department

Administration
Division

Goals & Tasks

Goals & Tasks

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

Task:

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

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

Task:

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

Major Accomplishments:

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

Performance Measures:

	2018-19	2019-20	2020-21
Development of in-fill lots	2	2	8
Housing Assistance Counseling Provided	330	128	120
Neighborhood meetings (West Leesburg, etc.)	25	5	12
Conducted Workshops/Conferences for new home buyers	5	5	12

Personnel Schedule

Classification	2020	Change	2021	Amount
Director of Housing	1.00	0.00	1.00	94,910
Total	1.00	0.00	1.00	94,910

**Housing
Department**

**Administration
Division**

**Personnel
Schedule**

Housing Department

Administration Division

Appropriations Detail

Appropriations Detail

Account # 001-6254-554

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	92,641	92,357	95,171	94,910
1310	Temporary Labor	0	639	0	0
1530	Bonuses	4,618	2,766	0	0
1641	Vacation/Terms & Buyouts	6,025	3,234	0	0
2110	FICA	7,704	7,301	6,994	6,956
221x	Retirement	4,632	4,618	4,759	4,746
23xx	Insurance	17,465	17,834	17,678	19,549
2410	Workers' Compensation	290	278	266	266
26xx	Other Payroll Benefits	2,751	2,750	2,767	2,733
TOTAL PERSONAL SERVICES		136,126	131,777	127,635	129,160
<u>OPERATING EXPENSES</u>					
3410	Contract Services	24,158	3,953	2,500	0
4010	Travel	1,268	959	2,000	2,000
4110	Communication	1,852	1,656	2,500	2,500
4210	Postage	59	475	500	500
4310	Utilities	14,829	13,747	20,000	20,000
4410	Rentals	1,739	1,669	200	200
4510	Insurance	1,501	1,525	1,259	1,361
462x	Repairs & Maintenance- Buildings	385	1,000	150	200
46xx	Repairs & Maintenance- Equipment	4,172	4,154	3,160	3,160
4710	Printing & Binding	0	292	300	300
48xx	Promotional Activities	150	1,080	500	500
49xx	Advertising	65	32	100	100
4980	Taxes	825	4,664	1,000	1,000
5180	Minor Furniture/Equipment	100	14	0	0
52xx	Operating Supplies	3,125	3,394	2,100	2,200
5410	Publications & Memberships	249	967	2,000	2,000
5520	Training	495	2,207	1,500	1,500
TOTAL OPERATING EXPENSES		54,972	41,788	39,769	37,521
TOTAL GENERAL FUND APPROPRIATIONS		191,098	173,565	167,404	166,681

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	127,635	129,160	1,525	1.19%
Operating Expenses	39,769	37,521	(2,248)	-5.65%
TOTALS	167,404	166,681	(723)	-0.43%

**Housing
Department**

**Administration
Division**

**Appropriations
Summary**



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Lucy B. Gangone, MLS, Library Director

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

Responsibilities:

Adult Services

- Collection Development
- Reference
- Genealogy & Local History
- Reader's advisory
- Programs
- Public Computers
- Adult Literacy
- Community Outreach

Support Services

- Information Technology
- Finances
- Building Maintenance
- Business operations
- Technical Services

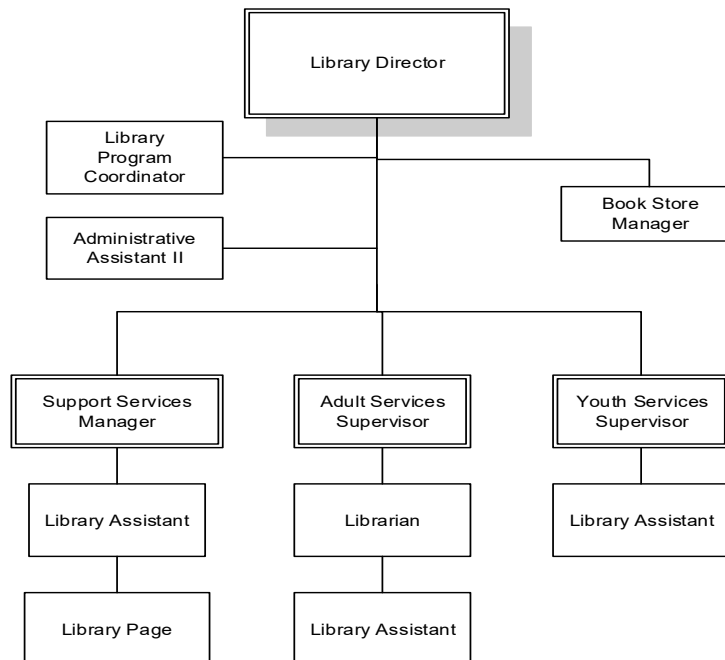
Youth Services

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

Circulation Services

- Check in/out material
- Collection Management
- Overdue notices
- Patron registration
- Collection Agency
- Volunteers

Organizational Chart



Library Department

Organization

Total Budget

\$ 1,661,063 GF

Library Department

Library Division

Goals & Tasks

Goals & Tasks

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

Task:

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

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

Task:

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

Major Accomplishments:

- Reached 18,500 youth through in-house Library programs and outreach to schools, childcare facilities and preschools. This is a 23% increase from 2018 – 2019.
- Since gaining certification by the U.S. Department of State in 2017 as a Passport Acceptance Center, five (5) trained Library staff processed over 800 new passport applications
- Partnered with the W.T. Bland Library in Mt. Dora on *One Book, One Community*, a program encouraging children and the adults in their lives to read the same book to increase literacy

Performance Measures:

	2018-19	2019-20	2020-21
Number of library visits	200,000	210,000	220,000
Hours of public computer use/wireless access	54,000	56,000	58,000
Program attendance	28,600	31,000	33,000
Print/non print checkouts	243,000	245,000	247,000
Digital resources downloaded or streamed	50,000	54,000	58,300
Youth reached through programs	15,000	18,500	20,000
Youth check outs	76,000	77,000	78,000
Adult basic education learner hours	900	1,000	1,100
Users receiving technology instruction	21,000	27,000	30,000
People assisted with socio-economic programs	4,150	4,500	4,800

Personnel Schedule

Library Department

Library Division

Personnel Schedule

Classification	2020	Change	2021	Amount
Administrative Assistant II	1.00	0.00	1.00	45,760
Adult Services Supervisor	1.00	0.00	1.00	40,123
Librarian	2.00	0.00	2.00	70,470
Library Assistant	9.00	0.00	9.00	256,588
Library Assistant/Adult Services	2.00	0.00	2.00	58,511
Library Director	1.00	0.00	1.00	94,578
Library Program Coordinator	1.00	0.00	1.00	36,525
Support Services Manager	1.00	0.00	1.00	45,053
Youth Services Supervisor	1.00	0.00	1.00	43,950
Total Full Time	19.00	0.00	19.00	691,558
Library Assistant	6.00	0.00	6.00	80,299
Library Assistant/Adult Services	1.00	0.00	1.00	14,758
Library Page	3.00	0.00	3.00	41,530
Total Part Time	10.00	0.00	10.00	136,587
Book Store Manager (Paid Thru Friends)	1.00	0.00	1.00	7,488
Library Assistant Temp	2.00	0.00	2.00	23,290
Total Temporary Labor	3.00	0.00	3.00	30,778
Total Number of Positions	32.00	0.00	32.00	858,923

Library Department

Library Division

Appropriations Detail

Appropriations Detail

Account # 001-7111-571

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
PERSONAL SERVICES					
1210	Regular Salaries & Wages	636,303	646,208	675,185	691,558
1220	Permanent/ Part time Salaries & Wages	71,558	118,642	145,872	136,587
1310	Temporary Labor	23,206	26,819	30,778	30,778
1410	Overtime	11,551	9,763	16,000	11,500
15xx	Bonuses/Incentives	2,122	1,269	0	0
1641	Vacation/Terms & Buyout	6,059	18,898	0	0
2110	FICA	54,731	59,416	61,748	62,203
221x	Retirement	51,751	50,298	52,080	50,800
23xx	Insurance	157,556	154,861	158,363	187,344
2410	Workers' Compensation	2,092	2,291	2,388	2,340
26xx	Other Employee Benefits	1,566	3,589	4,227	3,870
TOTAL PERSONAL SERVICES		1,018,495	1,092,054	1,146,641	1,176,980
OPERATING EXPENSES					
31xx	Professional Services	5,135	3,360	5,400	5,400
3410	Contract Services	4,676	4,773	10,120	14,765
4010	Travel	565	997	968	968
4110	Communication	4,154	3,679	3,356	3,310
4210	Postage	2,195	2,539	3,000	2,900
4310	Utilities	135,077	131,782	139,362	139,474
4410	Rentals	15,024	15,138	15,948	14,348
4510	Insurance	16,505	16,231	16,873	19,490
4620	Repairs & Maintenance- Building	8,043	10,903	13,500	14,976
46xx	Repairs & Maintenance- Equipment	17,809	16,582	17,180	18,799
4710	Printing & Binding	7,859	8,564	7,760	10,970
4810	Promotional Activities	2,722	499	2,180	1,000
4911	Advertising	0	33	150	240
4920	Other Current Charges	1,725	1,349	740	2,275
5180	Minor Furniture/Equipment	33,099	8,375	7,000	7,000
5210	Operating Supplies	27,867	35,094	30,000	30,000
5410	Publications & Memberships	50,168	49,925	42,028	41,668
541x	Library Materials	152,488	158,533	155,000	155,000
5520	Training	335	1,234	1,500	1,500
TOTAL OPERATING EXPENSES		485,446	469,590	472,065	484,083
CAPITAL OUTLAY					
6410	Machinery & Equipment	0	0	50,000	0
TOTAL CAPITAL OUTLAY		0	0	50,000	0
TOTAL GENERAL FUND APPROPRIATIONS		1,503,941	1,561,644	1,668,706	1,661,063

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	1,146,641	1,176,980	30,339	2.65%
Operating Expenses	472,065	484,083	12,018	2.55%
Capital Outlay	50,000	0	(50,000)	-100.00%
TOTALS	1,668,706	1,661,063	(7,643)	-0.46%

**Library
Department**

**Library
Division**

**Appropriations
Summary**



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Travis Rima, Recreation Director

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

Responsibilities

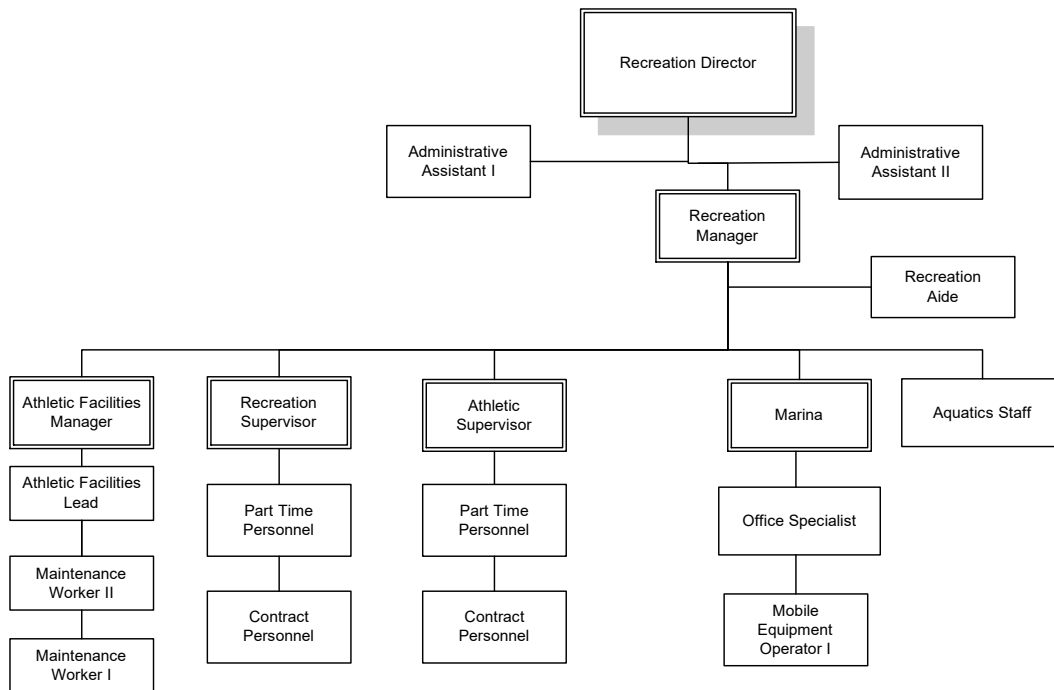
Programs

·Provide athletic, cultural, and
Leisure programs

Marina

·Operation

Organizational Chart



Recreation Department

Organization

Total Budget
\$ 2,062,300 GF

Recreation Department

Programs

Goals & Tasks

Goals & Tasks

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

Task:

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

Goal: Promote Leesburg's Natural Resources and slogan as the "Lakefront City" to enhance recreational and leisure opportunities

Task:

- ◆ Continue facilitation of fundraisers to assist with the funding of Recreation Scholarship Program
- ◆ Promote the City's natural resources by creating a regional advertising campaign
- ◆ Increase all youth participation in recreation programs by 5% the upcoming fiscal year
- ◆ Introduce innovative programs through collaboration with local residents, churches, and businesses
- ◆ Attract and retain a minimum of three mid to high level fishing events per year
- ◆ Attract and retain a minimum of twenty-four tournament rentals at athletic facilities per year

Major Accomplishments:

- Completed the 2nd Annual Recreation Scholarship Golf Tournament raising funds for program scholarships for underprivileged children
- Created new programs such as Rec N' Saturdays, Daddy Daughter Dance, Mother Son Nerf War
- Increased athletic field rental and facility rental revenue for 4th consecutive year
- Hosted five high level (FLW, FLW College National Championship, Bass Pro Shop Series, Fishers of Men, TBF High School State Finals) fishing tournaments
- Processed over 80 special event permits

Performance Measures:

	2018-19	2019-20	2020-21
Youth participation in recreation programs	1,102	1,551	1,600
Number of recreation programs offered	50	62	63
Amount of scholarships offered	\$1,400	\$2,000	\$2,200
Splash pad attendance	14,000	10,920	12,000
Number of tournament rentals at athletic fields	22	34	40
Revenue from tournament rentals at athletic fields	\$50,000	\$54,000	\$60,000
Number of fishing tournaments hosted	4	5	5

Personnel Schedule

Recreation Department

Programs

Personnel Schedule

Classification	2020	Change	2021	Amount
Administrative Assistant I	1.00	0.00	1.00	31,491
Administrative Assistant II	1.00	0.00	1.00	35,734
Athletic Facilities Lead	0.00	1.00	1.00	44,447
Athletic Facilities Manager	0.00	1.00	1.00	59,044
Athletic Supervisor	1.00	0.00	1.00	39,250
Crew Leader	1.00	(1.00)	0.00	0
Maintenance Worker I	6.00	(2.00)	4.00	104,436
Maintenance Worker II	1.00	2.00	3.00	87,219
Recreation Aide	1.00	0.00	1.00	29,120
Recreation Director	1.00	0.00	1.00	79,706
Recreation Manager	1.00	0.00	1.00	67,517
Recreation Supervisor	1.00	0.00	1.00	54,475
Spray Technician	1.00	0.00	1.00	29,682
Trades Technician	1.00	(1.00)	0.00	0
Total	17.00	0.00	17.00	662,121

Recreation Department

Programs

Appropriations Detail

Appropriations Detail

Account # 001-8125-572

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	527,768	529,503	664,104	662,121
1310 Temporary Labor	101,132	112,776	116,650	115,429
1410 Overtime	26,723	30,264	27,250	33,250
1530 Bonuses/Incentives	1,040	1,040	0	0
1641 Vacation/Terms & Buyout	17,637	19,618	0	0
2110 FICA	48,293	49,745	47,148	46,655
221x Retirement	59,992	62,051	69,102	64,891
23xx Insurance	187,395	180,528	204,521	245,363
2410 Workers' Compensation	19,882	20,472	19,686	19,366
262x Other Payroll Benefits	6,218	6,581	6,678	6,819
TOTAL PERSONAL SERVICES	996,080	1,012,578	1,155,139	1,193,894
<u>OPERATING EXPENSES</u>				
31xx Professional Services	14,110	0	0	0
3410 Contract Services	37,514	42,632	59,700	63,508
4010 Travel	1,355	713	1,850	1,850
41xx Communication	1,619	1,625	1,530	2,130
4210 Postage	324	67	500	250
4310 Utilities	256,912	201,400	220,550	222,600
4410 Rentals	115	180	1,060	4,100
4415 Internal Fleet Lease	26,422	26,349	33,822	27,854
4510 Insurance	10,783	10,806	19,223	20,761
461x Repairs & Maintenance- Vehicles	25,021	30,508	24,451	25,559
46xx Repairs & Maintenance- Equipment	15,486	28,329	30,000	33,910
4710 Printing & Binding	7,433	4,228	5,600	4,900
4810 Promotional Activities	412	414	500	250
4911 Advertising- Other Ads	378	310	2,335	1,500
4920 Other Current Charges	4,268	3,387	2,000	2,200
4930 Recognitions & Awards	6,770	8,429	10,000	9,785
5180 Minor Furniture/Equipment	19,945	27,237	20,000	20,000
5210 Operating Supplies	81,180	98,771	95,300	93,300
5215 Uniforms	3,782	5,780	6,050	7,615
5216 Team Uniforms	19,021	22,623	24,350	20,700
5230 Fuel Purchases	10,539	12,397	11,000	11,000
5280 Chemicals	13,298	9,904	8,000	9,500
5410 Publications & Memberships	1,223	1,747	3,215	2,110
5520 Training	4,697	2,487	4,845	5,000
TOTAL OPERATING EXPENSES	562,607	540,323	585,881	590,382
<u>CAPITAL OUTLAY</u>				
6410 Machinery & Equipment	0	5,276	42,000	0
TOTAL CAPITAL OUTLAY	0	5,276	42,000	0
TOTAL GENERAL FUND APPROPRIATIONS	1,558,687	1,558,177	1,783,020	1,784,276

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	1,155,139	1,193,894	38,755	3.36%
Operating Expenses	585,881	590,382	4,501	0.77%
Capital Outlay	42,000	0	(42,000)	-100.00%
TOTALS	1,783,020	1,784,276	1,256	0.07%

Recreation Department

Programs

Appropriations Summary

Recreation
Department

Marina
Division

Goals & Tasks

Goals & Tasks

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

Task:

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

Major Accomplishments:

- Recertified as a Clean Marina, Clean Boatyard and Clean/Resilient Marina status through the Department of Environmental Protection (DEP)
- Added kayaks to the rentable watercraft options
- Reconfigured dry stacks to increase safe transportation and storage of larger width boats

Performance Measures:

	2018-19	2019-20	2020-21
Literature distributed at the Marina	300	325	350
Programs developed to introduce Leesburg’s natural resources	2	2	4
Wet slips available	44	44	44
Wet slip occupancy	100%	100%	100%
Dry slips available	147	147	147
Dry slip occupancy	95%	83%	90%
Gallons sold-unleaded	29,000	29,500	30,000

Personnel Schedule

Classification	2020	Change	2021	Amount
Mobile Equipment Operator II	1.00	0.00	1.00	27,477
Office Specialist	1.00	0.00	1.00	29,453
Total	2.00	0.00	2.00	56,930

Recreation Department

Marina Division

Personnel Schedule

Recreation Department

Marina Division

Appropriations Detail

Appropriations Detail

Account # 001-8151-575

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	58,067	53,438	55,207	56,930
1310	Temporary Labor	17,171	23,329	22,500	22,500
1410	Overtime	4,141	511	3,500	3,500
2110	FICA	5,510	5,384	3,689	3,808
221x	Retirement	2,903	2,664	2,760	2,846
23xx	Insurance	20,777	19,475	19,245	22,032
2410	Workers' Compensation	1,830	1,741	1,196	1,237
26xx	Other Payroll Benefits	88	51	51	33
TOTAL PERSONAL SERVICES		110,487	106,593	108,148	112,886
<u>OPERATING EXPENSES</u>					
3410	Contract Services	2,483	2,525	5,500	6,075
4210	Postage	1,250	974	1,000	500
4310	Utilities	11,356	10,323	15,000	12,000
4415	Internal Fleet Lease	8,899	8,899	11,984	11,670
4510	Insurance	8,961	9,441	9,675	10,542
461x	Repairs & Maintenance- Vehicles	13,883	2,834	10,836	9,015
4620	Repairs & Maintenance- Building	143	2,854	5,500	6,000
4625	Repairs & Maintenance- Non-Build	3,285	351	4,200	2,800
46xx	Repairs & Maintenance- Equipment	1,418	1,151	1,420	1,430
4710	Printing & Binding	250	339	850	500
4911	Advertising	0	0	300	100
4920	Other Current Charges	4,745	5,306	4,500	5,090
4945	Injury/ Damage to Others	9,109	2,645	5,000	5,000
4980	Taxes	31	31	0	31
5180	Minor Furniture/Equipment	58	947	6,000	1,500
5210	Operating Supplies	2,864	2,836	4,500	3,500
5215	Uniforms	222	325	325	385
52xx	Fuel Purchases	80,871	88,973	88,600	89,000
TOTAL OPERATING EXPENSES		149,828	140,754	175,190	165,138
<u>CAPITAL OUTLAY</u>					
6410	Machinery & Equipment	0	0	5,000	0
TOTAL CAPITAL OUTLAY		0	0	5,000	0
TOTAL GENERAL FUND APPROPRIATIONS		260,315	247,347	288,338	278,024

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	108,148	112,886	4,738	4.38%
Operating Expenses	175,190	165,138	(10,052)	-5.74%
Capital Outlay	5,000	0	(5,000)	-100.00%
TOTALS	288,338	278,024	(10,314)	-3.58%

Recreation Department

Marina Division

Appropriations Summary



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Al Minner, City Manager

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

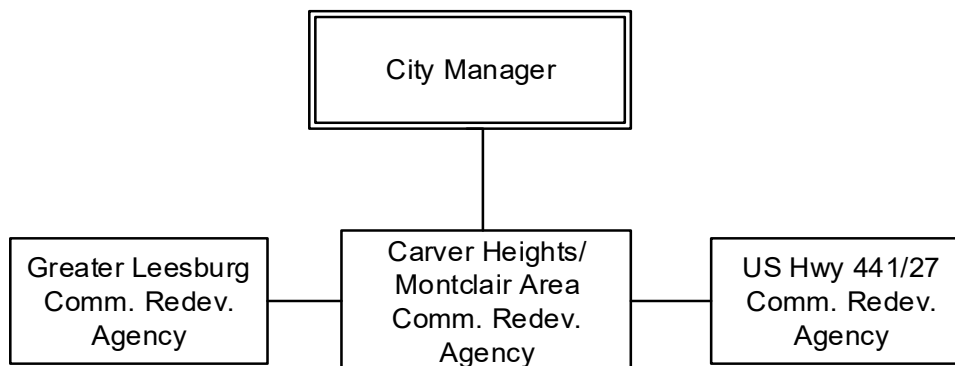
The Leesburg Redevelopment Plan identified four major objectives:

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

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

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

Organization Chart:



Greater Leesburg Community Redevelopment Agency

Description

Total Department Budget

\$ 657,911

**Greater
Leesburg
CRA Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources and Appropriations

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>REVENUE SOURCES</u>				
Taxes	150,463	179,769	180,605	225,923
Intergovernmental Revenue	204,824	254,818	252,676	323,988
Miscellaneous Revenue	7,594	8,214	7,000	5,000
Other Sources	0	0	0	103,000
TOTAL REVENUE SOURCES	362,881	442,801	440,281	657,911
<u>APPROPRIATIONS</u>				
CRA	282,682	1,020,285	440,281	657,911
TOTAL APPROPRIATIONS	282,682	1,020,285	440,281	657,911

Revenue Detail

Greater Leesburg CRA Fund

Revenue Detail

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>TAXES</u>				
31101 Current Property Taxes	150,463	179,769	180,605	225,923
TOTAL TAXES	150,463	179,769	180,605	225,923
<u>INTERGOVERNMENTAL REVENUES</u>				
33731 Lake County/Redevelopment	204,824	254,818	252,676	323,988
TOTAL INTERGOVERNMENTAL	204,824	254,818	252,676	323,988
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	9,724	2,556	7,000	5,000
36130 Gain/Loss Investments	(2,130)	5,658	0	0
TOTAL MISCELLANEOUS REVENUE	7,594	8,214	7,000	5,000
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	0	103,000
TOTAL OTHER SOURCES	0	0	0	103,000
TOTAL RESOURCES	362,881	442,801	440,281	657,911

**Greater
Leesburg
CRA Fund**

**Appropriations
Detail**

Appropriations Detail

Account # 016-6189-5xx

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING EXPENSES</u>				
3110 Professional Services	90	3,839	0	0
3210 Auditing	0	0	0	3,000
4510 Insurance	2,946	2,946	2,946	3,020
4920 Other Current Charges-CDC	177,053	216,530	221,822	277,455
TOTAL OPERATING EXPENSES	180,089	223,315	224,768	283,475
<u>DEBT SERVICE</u>				
71xx Principal	77,000	79,000	81,000	83,000
72xx Interest	24,313	22,043	19,716	17,330
73xx Fees	0	0	500	0
TOTAL DEBT SERVICE	101,313	101,043	101,216	100,330
<u>GRANTS & AIDS</u>				
8213 Housing Rehab Program	0	0	50,000	37,053
8214 Matching Landscape/Façade Grt	1,280	70,927	0	37,053
TOTAL GRANTS & AIDS	1,280	70,927	50,000	74,106
<u>OTHER USES</u>				
9131 Transfer to Capital Projects	0	625,000	0	200,000
9910 Reserve for Future	0	0	64,297	0
TOTAL OTHER USES	0	625,000	64,297	200,000
TOTAL APPROPRIATIONS	282,682	1,020,285	440,281	657,911

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	224,768	283,475	58,707	26.12%
Debt Service	101,216	100,330	(886)	-0.88%
Grants & Aids	50,000	74,106	24,106	48.21%
Other Uses	64,297	200,000	135,703	211.06%
TOTALS	440,281	657,911	217,630	49.43%

Significant Budget Changes:

The change in Other Uses is due to there not being a Reserve for Future (9910) included in FY 21 and the increase in the Transfer to Capital Projects (9131) for FY 21.

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.

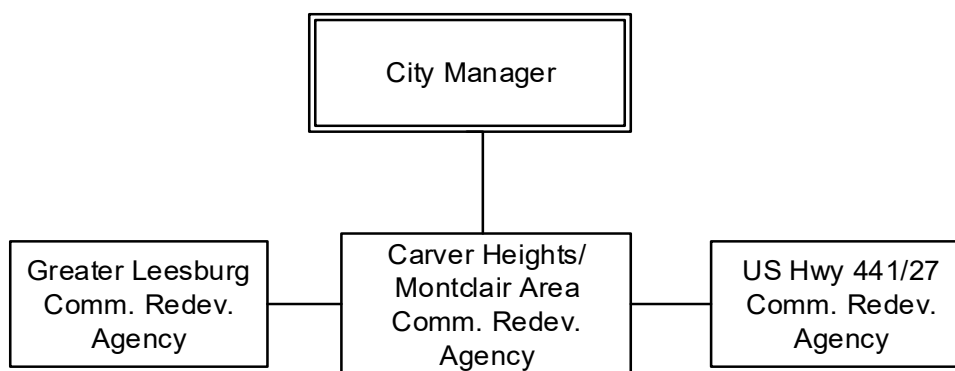
The Carver Heights/ Montclair Area CRA was expanded in July 2015 by 327 acres and 83 properties. In addition the CHCRA was extended by 30 years to 2045. The base year for the properties that were added is 2015. The base year for the original properties remained at 2001.

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

\$ 421,364

Goals & Tasks

Goals & Tasks

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

Task:

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

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

Task:

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

Major Accomplishments:

- ☐ 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:

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Land Acquired (lots/homes/units)	2	2	2
Community Meetings	40	28	35
Assist West Leesburg CDC Board Meetings	12	5	12
Community Cleanup projects	2	1	1
Conducted Workshops/Conferences for community	7	3	12
Resource Center Programs/Classes	24	15	20

Revenue Sources and Appropriations

Carver Heights/ Montclair Area CRA Fund

Revenue Sources and Appropriations & Revenue Detail

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>REVENUE SOURCES</u>				
Taxes	98,376	112,067	135,529	170,441
Intergovernmental Revenue	333,381	158,086	189,612	244,423
Miscellaneous Revenues	(4,824)	15,483	0	6,500
Other Sources	309,946	0	0	0
TOTAL REVENUE SOURCES	736,879	285,636	325,141	421,364

<u>APPROPRIATIONS</u>				
Operations	2,030,933	128,085	241,492	346,199
Resource Center	23,445	58,146	83,649	75,165
TOTAL APPROPRIATIONS	2,054,378	186,231	325,141	421,364

Revenue Detail

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>TAXES</u>				
33101 Current Property Taxes	98,376	112,067	135,529	170,441
TOTAL TAXES	98,376	112,067	135,529	170,441
<u>INTERGOVERNMENTAL REVENUES</u>				
33159 Sub Recipient	200,000	0	0	0
33731 Lake County/Redevelopment	133,381	158,086	189,612	244,423
TOTAL INTERGOVERNMENTAL	333,381	158,086	189,612	244,423
<u>MISCELLANEOUS REVENUES</u>				
36110 Interest on Investments	(1,606)	6,040	0	2,500
36130 Gain/Loss Investments	(4,128)	4,818	0	0
36201 Resource Center	910	4,625	0	4,000
TOTAL MISCELLANEOUS REVENUES	(4,824)	15,483	0	6,500
<u>OTHER SOURCES</u>				
38111 Transfer from General Fund	309,946	0	0	0
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	309,946	0	0	0
TOTAL RESOURCES	736,879	285,636	325,141	421,364

**Carver Heights/
Montclair Area
CRA Fund**

Appropriations Detail

Account # 017-6190-559

Operations

**Appropriations
Detail**

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	9,946	19,277	73,108	11,400
3210	Auditing	0	0	0	3,000
4010	Travel	0	0	0	0
4210	Postage	16	116	100	50
4310	Utilities	926	2,551	4,800	4,000
4510	Insurance	2,946	2,946	2,946	3,020
4620	Repairs & Maint/Building	0	898	1,500	1,500
4625	Repairs & Maint/Non Buildings	12,014	11,915	9,000	9,000
4631	Repairs & Maint/Internal IS Maint	1,138	819	900	900
4710	Printing & Binding	0	263	0	0
4810	Promotional Activities	165	1,150	1,000	750
4920	Other Current Charges	175	175	175	175
5210	Operating Supplies	2,940	331	0	350
5410	Publications & Memberships	0	0	695	695
5520	Training	0	470	1,250	750
TOTAL OPERATING EXPENSES		30,266	40,911	95,474	35,590
<u>CAPITAL OUTLAY</u>					
6210	Buildings	1,993,603	62,754	0	0
6410	Machinery & Equipment	7,064	1,995	0	0
TOTAL CAPITAL OUTLAY		2,000,667	64,749	0	0
<u>DEBT SERVICE</u>					
71xx	2016 Debt	0	0	67,983	70,176
7214	Debt Service\Other	0	17,425	28,035	25,842
TOTAL DEBT SERVICE		0	17,425	96,018	96,018
<u>GRANTS AND AIDS</u>					
8212	BRAGG- Business Redevelop	0	0	0	0
8213	Housing Rehab Program	0	0	50,000	0
8214	Matching Landscape/Façade	0	5,000	0	0
TOTAL GRANTS & AIDS		0	5,000	50,000	0
<u>OTHER USES</u>					
9910	Reserve for Future	0	0	0	214,591
TOTAL OTHER USES		0	0	0	214,591
TOTAL APPROPRIATIONS		2,030,933	128,085	241,492	346,199

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	95,474	35,590	(59,884)	-62.72%
Debt Service	96,018	96,018	0	0.00%
Grants and Aids	50,000	0	(50,000)	-100.00%
Other Uses	0	214,591	214,591	100.00%
TOTALS	241,492	346,199	104,707	43.36%

Significant Budget Changes:

Operating Expenses decreased due to reduced Professional Services (3110) for FY 21. The Housing Rehab (8213) budget was removed for FY 21. The FY 21 budget includes a Reserve for Future (9910).

Carver Heights/ Montclair Area CRA Fund

Operations

Appropriations Summary

**Carver Heights/
Montclair Area
CRA Fund**

Appropriations Detail

Account # 017-6192-559

**Resource
Center**

**Appropriations
Detail**

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>					
1310	Temporary Labor	0	1,916	0	0
2110	FICA	0	147	0	0
2410	Workers' Compensation	0	5	0	0
TOTAL PERSONAL SERVICES		0	2,068	0	0
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	60	60	3,500	3,500
3410	Contract Services	4,850	4,560	5,000	11,716
4110	Communication	0	1,224	1,200	1,200
4310	Utilities	2,925	13,050	15,000	15,000
4410	Rentals	0	330	0	330
4620	Repairs & Maintenance/Buildings	4,316	10,622	9,429	17,129
4625	Repairs & Maintenance/Non Build	0	11,298	7,800	8,030
463x	Repairs & Maint/Internal IS Maint	3,954	1,920	2,020	3,020
4710	Printing & Binding	39	0	200	200
4810	Promotional Activities	1,280	203	1,000	1,000
5180	Minor Furniture & Equipment	1,393	2,231	500	2,500
5210	Operating Supplies	4,564	9,810	7,500	10,040
5410	Publications & Memberships	64	770	500	1,000
5520	Training	0	0	0	500
TOTAL OPERATING EXPENSES		23,445	56,078	53,649	75,165
<u>CAPITAL OUTLAY</u>					
6410	Machinery & Equipment	0	0	30,000	0
TOTAL CAPITAL OUTLAY		0	0	30,000	0
TOTAL APPROPRIATIONS		23,445	58,146	83,649	75,165

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	53,649	75,165	21,516	25.72%
Capital Outlay	30,000	0	(30,000)	-100.00%
TOTALS	83,649	75,165	(8,484)	-10.14%

Carver Heights/
Montclair Area
CRA Fund

Resource
Center

Appropriations
Summary



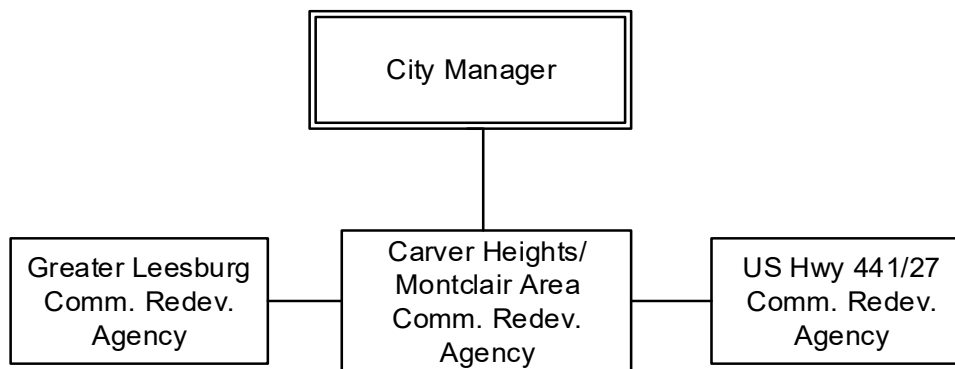
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Al Minner, City Manager

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
\$ 1,218,765

**US Highway
441/27
CRA Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources & Appropriations

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>REVENUE SOURCES</u>				
Taxes	145,189	231,139	329,198	494,549
Intergovernmental Revenue	191,783	321,946	460,567	709,216
Miscellaneous Revenue	15,702	42,501	11,000	15,000
Other Sources	0	0	0	0
TOTAL REVENUE SOURCES	352,674	595,586	800,765	1,218,765
 <u>APPROPRIATIONS</u>				
Economic Development	425,855	435,783	800,765	1,218,765
TOTAL APPROPRIATIONS	425,855	435,783	800,765	1,218,765

Revenue Detail

US Highway 441/27 CRA Fund

Revenue Detail

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>TAXES</u>				
33101 Current Property Taxes	145,189	231,139	329,198	494,549
TOTAL TAXES	145,189	231,139	329,198	494,549
<u>INTERGOVERNMENTAL REVENUES</u>				
33731 Lake County/Redevelopment	191,783	321,946	460,567	709,216
TOTAL INTERGOVERNMENTAL	191,783	321,946	460,567	709,216
<u>MISCELLANEOUS REVENUES</u>				
36110 Interest on Investments	18,789	28,288	11,000	15,000
36130 Gain/Loss Investment	(3,087)	14,213	0	0
TOTAL MISCELLANEOUS	15,702	42,501	11,000	15,000
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	0	0	0	0
TOTAL RESOURCES	352,674	595,586	800,765	1,218,765

**US Highway
441/27
CRA Fund**

**Appropriations
Detail**

Appropriations Detail

Account # 018-6191-559

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	469	0	0	0
3210	Auditing	0	0	0	3,000
4510	Insurance	2,946	2,946	2,946	3,020
4625	Repairs & Maintenance-Non-Build	1,112	1,150	1,000	1,150
4920	Other Current Charges	175	175	0	175
TOTAL OPERATING EXPENSES		4,702	4,271	3,946	7,345
<u>DEBT SERVICE</u>					
71xx	Principal	70,000	80,000	195,000	210,000
72xx	Interest	297,928	296,115	249,043	288,993
73xx	Issue Costs	1,575	1,733	500	1,733
TOTAL DEBT SERVICE		369,503	377,848	444,543	500,726
<u>GRANTS AND AIDS</u>					
8211	Matching Grants	51,650	53,664	0	25,000
8213	Housing Rehab	0	0	0	25,000
TOTAL GRANTS AND AIDS		51,650	53,664	0	50,000
<u>OTHER USES</u>					
9910	Reserve for Future	0	0	352,276	660,694
TOTAL OTHER USES		0	0	352,276	660,694
TOTAL APPROPRIATIONS		425,855	435,783	800,765	1,218,765

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	3,946	7,345	3,399	86.14%
Debt Service	444,543	500,726	56,183	12.64%
Grants and Aids	0	50,000	50,000	100.00%
Other Uses	352,276	660,694	308,418	87.55%
TOTALS	800,765	1,218,765	418,000	52.20%

US Highway 441/27 CRA Fund

Appropriations Summary



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Rob Hicks, Police Chief

Police Forfeiture Fund

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.

Description

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.

**Total
Department
Budget**
\$ 7,000

Federal Seizures

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

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

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

Police
Forfeiture
Fund

Revenue
Sources &
Appropriations

Revenue Sources & Appropriations

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>REVENUE SOURCES</u>				
Fines & Forfeitures	12,489	25,145	0	0
Miscellaneous Revenues	615	2,035	0	0
Other Sources	0	0	7,000	7,000
TOTAL REVENUE SOURCES	13,104	27,180	7,000	7,000
 <u>APPROPRIATIONS</u>				
Fines & Forfeitures	9,512	4,400	7,000	7,000
TOTAL APPROPRIATIONS	9,512	4,400	7,000	7,000

Revenue Detail

Police Forfeiture Fund

Revenue Detail

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>FINES AND FORFEITURES</u>				
35630 State Forfeitures	12,489	25,145	0	0
35820 Sale Forfeited Property	0	0	0	0
TOTAL FINES AND FORFEITURES	12,489	25,145	0	0
<u>MISCELLANEOUS REVENUES</u>				
36103 Interest- Police Forfeiture	317	822	0	0
36105 Interest- Federal Forfeiture	468	529	0	0
36130 Change in Fair Value	(170)	684	0	0
TOTAL MISCELLANEOUS REVENUES	615	2,035	0	0
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	7,000	7,000
TOTAL OTHER SOURCES	0	0	7,000	7,000
TOTAL RESOURCES	13,104	27,180	7,000	7,000

Police Forfeiture Fund

Appropriations Detail

Appropriations Detail

Account # 121-xxxx-xxx

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING EXPENSES</u>				
4810 Promotional Activities	0	0	2,500	2,500
4981 Forfeiture Costs	45	4,400	4,500	4,500
TOTAL OPERATING EXPENSES	45	4,400	7,000	7,000
<u>OTHER USES</u>				
9101 Transfer to General Fund	9,467	0	0	0
TOTAL OTHER USES	9,467	0	0	0
TOTAL APPROPRIATIONS	9,512	4,400	7,000	7,000

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	7,000	7,000	0	0.00%
Other Uses	0	0	0	0.00%
TOTALS	7,000	7,000	0	0.00%

Police Forfeiture Fund

Appropriations Summary



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Rob Hicks, Police Chief

Police Education Receipts Fund

Description

**Total
Department
Budget**
\$ 6,000

Police Education Fund

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

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

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

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

Police
Education
Receipts
Fund

Revenue
Sources &
Appropriations

Revenue Sources & Appropriations

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>REVENUE SOURCES</u>				
Fines & Forfeitures	6,668	6,640	0	0
Miscellaneous Revenues	(1)	65	0	0
Other Sources	0	0	6,000	6,000
TOTAL REVENUE SOURCES	6,667	6,705	6,000	6,000
 <u>APPROPRIATIONS</u>				
Police Education Receipts	5,078	5,680	6,000	6,000
TOTAL APPROPRIATIONS	5,078	5,680	6,000	6,000

Revenue Detail

Police Education Receipts Fund

Revenue Detail

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>FINES AND FORFEITURES</u>				
35120 Police Education - 2nd \$	6,668	6,640	0	0
TOTAL FINES & FORFEITURES	6,668	6,640	0	0
<u>MISCELLANEOUS REVENUES</u>				
36110 Interest on Investments	6	34	0	0
36130 Change in Fair Value	(7)	31	0	0
TOTAL MISCELLANEOUS REVENUES	(1)	65	0	0
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	6,000	6,000
TOTAL OTHER SOURCES	0	0	6,000	6,000
TOTAL RESOURCES	6,667	6,705	6,000	6,000

Police
Education
Receipts
Fund

Appropriations
Detail

Appropriations Detail

Account # 122-xxxx-xxx

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING EXPENSES</u>				
5470 2nd \$ Training	5,078	5,680	6,000	6,000
TOTAL OPERATING EXPENSES	5,078	5,680	6,000	6,000
TOTAL APPROPRIATIONS	5,078	5,680	6,000	6,000

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	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



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James Williams, Finance Director

Discretionary Sales Tax Fund

Description

**Total
Department
Budget**
\$ 1,624,534

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

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

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

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

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

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

Discretionary Sales Tax Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>REVENUE SOURCES</u>				
Taxes	2,076,793	2,123,574	2,259,381	1,624,534
Miscellaneous Revenue	3,643	5,072	0	0
Other Sources	0	0	0	0
TOTAL REVENUE SOURCES	2,080,436	2,128,646	2,259,381	1,624,534
 <u>APPROPRIATIONS</u>				
Discretionary Sales Tax	2,862,813	1,713,907	2,259,381	1,624,534
TOTAL APPROPRIATIONS	2,862,813	1,713,907	2,259,381	1,624,534

Revenue Detail

Discretionary Sales Tax Fund

Revenue Detail

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>TAXES</u>				
31261 Local Option Sales Tax	2,076,793	2,123,574	2,259,381	1,624,534
TOTAL TAXES	<u>2,076,793</u>	<u>2,123,574</u>	<u>2,259,381</u>	<u>1,624,534</u>
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	281	3,607	0	0
36130 Gain/Loss Investment	3,362	1,465	0	0
TOTAL MISCELLANEOUS REVENUE	<u>3,643</u>	<u>5,072</u>	<u>0</u>	<u>0</u>
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RESOURCES	<u>2,080,436</u>	<u>2,128,646</u>	<u>2,259,381</u>	<u>1,624,534</u>

Discretionary Sales Tax Fund

Appropriations Detail

Appropriations Detail

Account # 132-xxxx-xxx

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING EXPENSES</u>				
3110 Professional Services	101	0	0	0
TOTAL OPERATING EXPENSES	101	0	0	0
<u>OTHER USES</u>				
9101 Transfer to General Fund	441,767	459,598	556,744	360,429
9121 Debt Service	1,020,164	0	0	125,103
9131 Transfer to Capital Project	1,400,781	775,001	648,796	0
9152 Transfer to Fleet Fund	0	479,308	1,053,841	1,139,002
9160 Reserve/ Future Capital	0	0	0	0
TOTAL OTHER USES	2,862,712	1,713,907	2,259,381	1,624,534
TOTAL APPROPRIATIONS	2,862,813	1,713,907	2,259,381	1,624,534

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Other Uses	2,259,381	1,624,534	(634,847)	-28.10%
TOTALS	2,259,381	1,624,534	(634,847)	-28.10%

Discretionary Sales Tax Fund

Appropriations Summary



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James Williams, Finance Director

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

Ninth-Cent Fuel Tax

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

Local Option Fuel Tax

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

Revenue Sharing Gas Tax

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

Gas Tax Fund

Description

**Total
Department
Budget**

\$ 964,665

Gas Tax Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>REVENUE SOURCES</u>				
Taxes	619,105	612,835	627,125	428,984
Intergovernmental	178,869	182,512	200,000	127,705
Miscellaneous Revenues	5,913	9,308	0	0
Other Sources/Installments	0	0	0	407,976
TOTAL REVENUE SOURCES	803,887	804,655	827,125	964,665
 <u>APPROPRIATIONS</u>				
Gas Tax Expenses	1,212,547	799,168	827,125	964,665
TOTAL APPROPRIATIONS	1,212,547	799,168	827,125	964,665

Revenue Detail

Gas Tax Fund

Revenue Detail

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>TAXES</u>				
31230 Ninth-Cent Fuel Tax (County)	219,800	222,337	227,125	155,636
31241 Local Option Fuel Tax	399,305	390,498	400,000	273,348
TOTAL TAXES	619,105	612,835	627,125	428,984
<u>INTERGOVERNMENTAL REVENUE</u>				
33512 Revenue Sharing- Gas Tax	178,869	182,512	200,000	127,705
TOTAL INTERGOVERNMENTAL REVENUE	178,869	182,512	200,000	127,705
<u>MISCELLANEOUS REVENUES</u>				
36110 Interest on Investments	5,913	9,308	0	0
TOTAL MISCELLANEOUS REVENUES	5,913	9,308	0	0
<u>OTHER SOURCES/INSTALLMENT</u>				
38893 Fund Balance Appropriated	0	0	0	407,976
TOTAL OTHER SOURCES/INSTALLMENT	0	0	0	407,976
TOTAL RESOURCES	803,887	804,655	827,125	964,665

Gas Tax Fund

Appropriations Detail

Appropriations Detail

Account # 133-xxxx-xxx

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING EXPENSES</u>				
3110 Professional Services	95	0	0	0
TOTAL OPERATING EXPENSES	95	0	0	0
<u>OTHER USES</u>				
9101 Transfer to General Fund	299,167	724,167	427,125	964,665
9131 Transfer to Capital Projects	913,285	75,001	400,000	0
9160 Reserve/ Future Capital	0	0	0	0
TOTAL OTHER USES	1,212,452	799,168	827,125	964,665
TOTAL APPROPRIATIONS	1,212,547	799,168	827,125	964,665

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	0	0	0.00%
Other Uses	827,125	964,665	137,540	16.63%
TOTALS	827,125	964,665	137,540	16.63%

Gas Tax Fund

Appropriations Summary



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Rob Hicks, Police Chief

Police Impact Fees Fund

Description

Total Department Budget

\$ 92,500

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**

**Revenue
Sources &
Appropriations**

Revenue Sources & Appropriations

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>REVENUE SOURCES</u>				
Licenses & Permits	107,733	93,010	0	0
Miscellaneous Revenue	3,218	7,260	0	0
Other Sources	0	0	0	92,500
TOTAL REVENUE SOURCES	110,951	100,270	0	92,500
 <u>APPROPRIATIONS</u>				
Operating Expenses	21,961	0	0	5,000
Capital Outlay	198,090	0	0	80,000
Other Uses	7,680	7,180	0	7,500
TOTAL APPROPRIATIONS	227,731	7,180	0	92,500

Revenue Detail

Police Impact Fees Fund

Revenue Detail

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>LICENSES & PERMITS</u>				
32411 Impact Fees	107,733	93,010	0	0
TOTAL LICENSES & PERMITS	107,733	93,010	0	0
<u>MISCELLANEOUS REVENUE</u>				
36101 Interest on Investments	3,218	7,260	0	0
TOTAL MISCELLANEOUS REVENUE	3,218	7,260	0	0
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	0	92,500
TOTAL OTHER SOURCES	0	0	0	92,500
TOTAL RESOURCES	110,951	100,270	0	92,500

**Police
Impact Fees
Fund**

**Appropriations
Detail**

Appropriations Detail

Account # 141-xxxx-xxx

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING EXPENSES</u>				
3110 Professional Services	44	0	0	0
5180 Minor Furniture & Equipment	21,917	0	0	5,000
TOTAL OPERATING EXPENSES	21,961	0	0	5,000
<u>CAPITAL OUTLAY</u>				
6410 Machinery & Equipment	198,090	0	0	80,000
TOTAL CAPITAL OUTLAY	198,090	0	0	80,000
<u>OTHER USES</u>				
9115 Transfer to Building Fund	7,680	7,180	0	7,500
TOTAL OTHER USES	7,680	7,180	0	7,500
TOTAL APPROPRIATIONS	227,731	7,180	0	92,500

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	5,000	5,000	100.00%
Capital Outlay	0	80,000	80,000	100.00%
Other Uses	0	7,500	7,500	100.00%
TOTALS	0	92,500	92,500	100.00%

Significant Budget Changes:

The increased expenses have to do with outfitting the two new police officers with equipment and vehicles.

Police Impact Fees Fund

Appropriations Summary



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David Johnson, Fire Chief

Fire Impact Fees Fund

Description

**Total
Department
Budget**
\$ 0

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

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>REVENUE SOURCES</u>				
Licenses & Permits	3,380	2,350	0	0
Miscellaneous Revenue	14	129	0	0
Other Sources	0	0	0	0
TOTAL REVENUE SOURCES	3,394	2,479	0	0
 <u>APPROPRIATIONS</u>				
Other Uses	180	100	0	0
TOTAL APPROPRIATIONS	180	100	0	0

Revenue Detail

Fire Impact Fees Fund

Revenue Detail

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>LICENSES & PERMITS</u>				
32411 Impact Fees	3,380	2,350	0	0
TOTAL LICENSES & PERMITS	3,380	2,350	0	0
<u>MISCELLANEOUS REVENUE</u>				
36101 Interest on Investments	14	129	0	0
TOTAL MISCELLANEOUS REVENUE	14	129	0	0
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	0	0	0	0
TOTAL RESOURCES	3,394	2,479	0	0

Fire
Impact Fees
Fund

Appropriations
Detail

Appropriations Detail

Account # 142-xxxx-xxx

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OTHER USES</u>				
9115 Transfer to Building Fund	180	100	0	0
TOTAL OTHER USES	180	100	0	0
TOTAL APPROPRIATIONS	180	100	0	0

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Other Uses	0	0	0	0.00%
TOTALS	0	0	0	0.00%

Fire Impact Fees Fund

Appropriations Summary



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Travis Rima, Recreation Director

Recreation Impact Fees Fund

Description

**Total
Department
Budget**
\$ 0

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

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
REVENUE SOURCES				
Licenses & Permits	83,232	80,274	0	0
Miscellaneous Revenue	757	3,455	0	0
Other Sources	0	0	25,000	0
TOTAL REVENUE SOURCES	83,989	83,729	25,000	0
APPROPRIATIONS				
Operating Expenses	9	0	0	0
Other Uses	43,170	28,600	25,000	0
TOTAL APPROPRIATIONS	43,179	28,600	25,000	0

Revenue Detail

Recreation Impact Fees Fund

Revenue Detail

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>LICENSES & PERMITS</u>				
32461 Impact Fees	83,232	80,274	0	0
TOTAL LICENSES & PERMITS	83,232	80,274	0	0
<u>MISCELLANEOUS REVENUE</u>				
36101 Interest on Investments	1,205	2,310	0	0
36130 Gain/Loss Investment	(448)	1,145	0	0
TOTAL MISCELLANEOUS REVENUE	757	3,455	0	0
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	25,000	0
TOTAL OTHER SOURCES	0	0	25,000	0
TOTAL RESOURCES	83,989	83,729	25,000	0

Recreation Impact Fees Fund

Appropriations Detail

Appropriations Detail		Account # 143-xxxx-xxx			
		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING EXPENSES</u>					
3110	Professional Services	9	0	0	0
TOTAL OPERATING EXPENSES		9	0	0	0
<u>OTHER USES</u>					
9101	Transfer to Gen. Fund	14,110	0	0	0
9115	Transfer to Building Fund	4,060	3,600	0	0
9131	Transfer to Capital Projects	25,000	25,000	25,000	0
TOTAL OTHER USES		43,170	28,600	25,000	0
TOTAL APPROPRIATIONS		43,179	28,600	25,000	0

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	0	0	0.00%
Other Uses	25,000	0	(25,000)	-100.00%
TOTALS	25,000	0	(25,000)	-100.00%

Recreation Impact Fees Fund

Appropriations Summary



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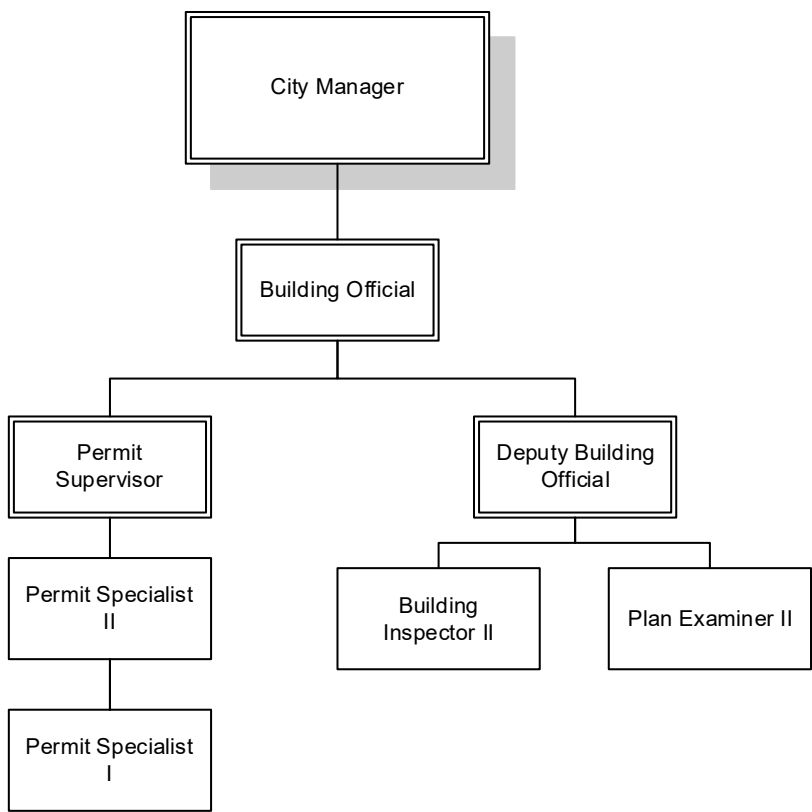
Al Minner, City Manager

In February of 2005 the City received correspondence from its attorney advising that local governments may provide a schedule of fees, as authorized by Title XXXIII Regulation of Trade, Commerce, Investments, and Solicitations, Chapter 553 Building Construction Standards, 553.80 Enforcement, last paragraph of (1): 553.80 Enforcement as authorized by s. 125.26(2) or s. 166.222. Such fees shall be used solely for the carrying out of the local government’s responsibilities in enforcing the Florida Building Code. If the building division takes in more money than it costs to run the division, the money has to be earmarked for building use only.

Building Permits Fund

Description

Organizational Chart



Total Department Budget
\$ 1,027,791

Building Permits Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>REVENUE SOURCES</u>				
Licenses & Permits	1,084,940	1,097,464	850,000	566,500
Charges for Services	2,962	0	3,000	4,500
Miscellaneous Revenue	17,058	61,664	15,000	20,000
Other Sources	20,660	17,920	414,379	436,791
TOTAL REVENUE SOURCES	1,125,620	1,177,048	1,282,379	1,027,791
 <u>APPROPRIATIONS</u>				
Building Permits	696,983	838,843	1,282,379	1,027,791
TOTAL APPROPRIATIONS	696,983	838,843	1,282,379	1,027,791

Revenue Detail

Building Permits Fund

Revenue Detail

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>LICENSES & PERMITS</u>				
32201 Building Permits	587,198	571,625	530,000	390,000
32202 Plans Review-Building	193,719	228,879	75,000	0
32901 Plumbing Permits	63,470	63,243	40,000	35,000
32902 Electric Permits	82,455	73,958	65,000	45,000
32903 Gas Permits	30,808	25,504	25,000	20,000
32904 Fire Fees	28,134	43,608	35,000	22,000
32905 Mechanical Permits	87,689	78,577	65,000	45,000
32907 Mobile Home Permits	3,600	4,320	8,000	5,000
32908 Sign Permits	7,867	7,750	7,000	4,500
TOTAL LICENSES & PERMITS	1,084,940	1,097,464	850,000	566,500
<u>CHARGES FOR SERVICES</u>				
34920 Administrative Fee	2,962	0	3,000	4,500
TOTAL CHARGES FOR SERVICES	2,962	0	3,000	4,500
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	23,971	40,118	15,000	20,000
36130 Gain/ Loss Investments	(6,913)	20,423	0	0
36403 Sale of Furniture/Equipment	0	1,123	0	0
36908 Cash Over and Short	0	0	0	0
TOTAL MISCELLANEOUS REVENUE	17,058	61,664	15,000	20,000
<u>OTHER SOURCES</u>				
382xx Impact Administration Fee	20,660	17,920	19,200	17,950
38891 Fund Balance Appropriated	0	0	395,179	418,841
TOTAL OTHER SOURCES	20,660	17,920	414,379	436,791
TOTAL RESOURCES	1,125,620	1,177,048	1,282,379	1,027,791

Building Permits Fund

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Provide courteous personal attention to all applicants, owners and contractors with precise detailed information regarding online and website navigation for timely and efficient permitting and tracking
- ◆ Select and implement a new program to allow full online plan reviews and inspections for the City
- ◆ Streamline current procedures as much as possible until the new program is implemented
- ◆ 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 building and fire permit reviews within twelve days
- ◆ Ensure safe-build environment within the City of Leesburg
- ◆ Continue to provide courtesy site visits when necessary
- ◆ Maintain quality inspections and plan review to assure life safety as a priority
- ◆ Maintain organized hard copy and computer stored files
- ◆ Provide opportunities for staff training, development and education to ensure continued excellent customer service, including Department of Building and Professional Regulation (DBPR) license to accommodate internship program
- ◆ Continue participation with Building Official Association of Florida, Home Builders Association and Lake County Building Officials
- ◆ Improve ISO rating and move towards applying to be an accredited municipality

Major Accomplishments:

- Educated and trained staff to enhance customer service and improve the building permit process
- 2 staff members achieved new DBPR licenses
- City is now a licensed Internship provider for the Plumbing trades
- Updated Municipal Codes to present code cycle
- Created permit brochure for contractors and owners
- 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 and are preparing to reduce them again

Performance Measures:

	2018-19	2019-20	2020-21
Commercial permits issued	25	25	25
Residential permits issued	200	200	240
Mobile home permits issued	10	10	10
Miscellaneous permits issued	2,500	2,600	2,700
Demolition residential permits issued	20	20	20
Demolition commercial permits issued	30	30	30
Value of construction- commercial	\$15,000,000	\$20,000,000	\$22,000,000
Value of construction- residential	\$25,000,000	\$30,000,000	\$35,000,000

Personnel Schedule

Building Permits Fund

Personnel & Capital Outlay Schedules

Classification	2020	Change	2021	Amount
Building Inspector II	3.00	0.00	3.00	186,951
Building Official	1.00	0.00	1.00	101,982
Deputy Building Official	1.00	0.00	1.00	64,646
Deputy City Manager/Econ & Comm Services	0.25	(0.25)	0.00	0
Permit Specialist I	1.75	0.25	2.00	60,839
Permit Specialist II	1.00	0.00	1.00	34,216
Permit Supervisor	1.00	0.00	1.00	38,064
Plans Examiner Trainee	1.00	0.00	1.00	37,024
Total	10.00	0.00	10.00	523,722

Capital Outlay Schedule

Description	Funding/ Work order	Amount
New Software System (additional funds)	WF1254074	95,365
Total		95,365

Building Permits Fund

Appropriations Detail

Appropriations Detail

Account # 151-xxxx-xxx

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	351,368	372,860	551,948	523,722
1310	Temporary Labor	0	5,262	0	0
1410	Overtime	7,892	11,639	7,700	8,000
15xx	Bonuses/Incentives	10,818	7,818	10,789	6,000
1641	Vacation/Terms & Buyout	0	30,931	0	0
2110	FICA	27,199	31,968	42,006	39,282
221x	Retirement	31,580	33,345	42,669	37,483
23xx	Insurance	102,665	100,291	115,969	100,967
2410	Workers' Compensation	8,466	9,312	12,809	11,636
26xx	Other Payroll Benefits	3,948	1,823	2,320	1,583
TOTAL PERSONAL SERVICES		543,936	605,249	786,210	728,673
<u>OPERATING EXPENSES</u>					
3110	Professional Services	212	7,208	1,000	1,000
3410	Contract Services	0	54,000	1,000	5,000
4010	Travel	0	369	1,000	2,000
4110	Communication	1,151	923	2,000	3,000
4210	Postage	146	167	500	500
4310	Utilities	3,651	3,312	3,750	3,750
4410	Rentals	20,000	20,000	20,000	20,000
4415	Internal Fleet Lease	8,737	8,081	11,101	9,798
4510	Insurance	3,223	3,317	3,790	4,879
461x	Repairs & Maintenance- Vehicles	9,239	7,246	7,793	7,790
462x	Repairs & Maintenance- Building	0	0	10,000	5,000
463x	Repairs & Maintenance- Equipment	7,102	6,807	8,530	11,860
4710	Printing & Binding	156	818	1,000	1,000
4810	Promotional Activities	0	141	300	500
4920	Other Current Charges	5,231	4,288	5,000	5,000
5001	Cost Allocation- City Commission	1,353	1,371	1,862	1,220
5002	Cost Allocation- City Manager	7,575	7,373	7,467	4,138
5003	Cost Allocation- City Clerk	2,532	2,613	2,103	1,461
5004	Cost Allocation- City Attorney	1,590	1,889	1,000	1,990
5005	Cost Allocation- Accounting	10,187	9,148	10,598	6,668
5009	Cost Allocation- Human Resources	6,589	6,683	3,784	7,196
5010	Cost Allocation- Information Technolo	26,775	27,849	16,091	17,533
5180	Minor Furniture/Equipment	583	1,253	3,000	35,720
5210	Operating Supplies	1,939	3,096	2,500	3,800
5215	Uniforms	1,218	2,265	2,000	3,000
5230	Fuel Purchases	6,230	6,349	8,000	7,950
5410	Publications & Memberships	50	3,758	2,500	12,000
5520	Training	1,498	2,493	4,500	20,000
TOTAL OPERATING EXPENSES		126,967	192,817	142,169	203,753
<u>CAPITAL OUTLAY</u>					
6410	Machinery & Equipment	26,080	40,777	354,000	95,365
TOTAL CAPITAL OUTLAY		26,080	40,777	354,000	95,365
<u>OTHER USES</u>					
9160	Reserve/ Future Capital	0	0	0	0
TOTAL OTHER USES		0	0	0	0
TOTAL APPROPRIATIONS		696,983	838,843	1,282,379	1,027,791

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	786,210	728,673	(57,537)	-7.32%
Operating Expenses	142,169	203,753	61,584	43.32%
Capital Outlay	354,000	95,365	(258,635)	-73.06%
TOTALS	1,282,379	1,027,791	(254,588)	-19.85%

Significant Budget Changes:

The change in Personal Services is partially due to the elimination of the Deputy City Manager/Econ & Comm Services position which was 25% funded from this division. Operating Expenses increased due to Minor Furniture & Equipment (5180) and Training (5520) for FY 21. The decrease in Capital Outlay is due to a reduction in funds for the upcoming budget.

Building Permits Fund

Appropriations Summary

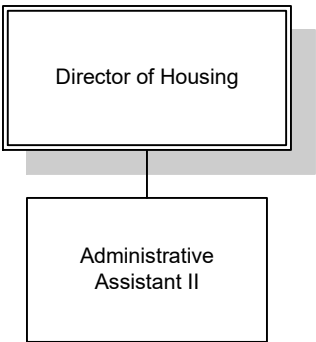


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Kenneth L. Thomas, Director of Housing

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
\$ 136,554

Housing Assistance Fund

Revenue Sources & Appropriations

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>REVENUE SOURCES</u>				
Miscellaneous Revenue	120,916	111,417	118,252	109,350
Other Sources	0	0	0	27,204
TOTAL REVENUE SOURCES	120,916	111,417	118,252	136,554
<u>APPROPRIATIONS</u>				
Housing Assistance	106,473	137,323	118,252	136,554
TOTAL APPROPRIATIONS	106,473	137,323	118,252	136,554

Revenue Detail

Housing Assistance Fund

Revenue Detail & Personnel Schedule

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	6,972	9,035	5,500	7,250
36130 Gain/Loss Investments	(1,161)	4,393	0	0
36210 Rental Property- Housing	114,105	95,189	111,752	100,000
36909 Other Income	1,000	2,800	1,000	2,100
TOTAL MISCELLANEOUS REVENUE	120,916	111,417	118,252	109,350
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	0	27,204
TOTAL OTHER SOURCES	0	0	0	27,204
TOTAL RESOURCES	120,916	111,417	118,252	136,554

Personnel Schedule

Classification	2020	Change	2021	Amount
Administrative Assistant II	1.00	0.00	1.00	34,258
Total	1.00	0.00	1.00	34,258

Housing Assistance Fund

Appropriations Detail

Appropriations Detail

Account # 013-6255-xxx

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	6,495	32,649	33,351	34,258
1310	Temporary Labor	18,237	0	0	0
1410	Overtime	819	4,518	0	4,500
1641	Vacation/Terms & Buyouts	1,135	0	0	0
2110	FICA	1,993	2,644	2,320	2,377
221x	Retirement	319	1,632	1,668	1,713
23xx	Insurance	12,522	8,554	9,625	11,019
2410	Workers' Compensation	74	100	144	129
26xx	Other Payroll Benefits	26	50	0	0
TOTAL PERSONAL SERVICES		41,620	50,147	47,108	53,996
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	59	1,246	0	2,500
3410	Contract Services	21,890	17,850	21,890	21,890
4010	Travel	0	0	1,000	1,000
4210	Postage	55	83	200	200
4310	Utilities	5,789	7,915	5,800	5,800
4510	Insurance	628	632	654	768
462x	Repairs & Maintenance- Buildings	34,159	56,005	37,400	43,400
4950	Uncollectible Accounts	2,253	0	2,000	2,000
4980	Taxes	0	0	0	0
5180	Minor Furniture/Equipment	0	3,445	1,000	3,500
52xx	Operating Supplies	20	0	0	500
5215	Uniforms	0	0	200	0
5520	Training	0	0	1,000	1,000
TOTAL OPERATING EXPENSES		64,853	87,176	71,144	82,558
TOTAL APPROPRIATIONS		106,473	137,323	118,252	136,554

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	47,108	53,996	6,888	14.62%
Operating Expenses	71,144	82,558	11,414	16.04%
TOTALS	118,252	136,554	18,302	15.48%

Significant Budget Changes:

The increase in Personal Services is mainly attributable to including Overtime (1410) funds for FY 21.
Operating Expenses increased due to Professional Services (3110) and Repairs and Maintenance (462x).

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**

\$ 1,616,170

**Debt
Service
Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources & Appropriations

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>REVENUE SOURCES</u>				
Miscellaneous Revenue	2,477	0	0	0
Other Sources	1,507,539	1,548,449	1,535,199	1,616,170
TOTAL REVENUE SOURCES	1,510,016	1,548,449	1,535,199	1,616,170
<u>APPROPRIATIONS</u>				
Debt Service	1,494,473	1,530,806	1,535,199	1,616,170
Other Uses	0	0	0	0
TOTAL APPROPRIATIONS	1,494,473	1,530,806	1,535,199	1,616,170

Revenue Detail

Debt Service Fund

Revenue Detail

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	2,477	0	0	0
TOTAL MISCELLANEOUS REVENUE	2,477	0	0	0
<u>OTHER SOURCES</u>				
38111 From General Fund	487,375	1,548,449	1,535,199	1,491,067
38191 From Discretionary Tax	1,020,164	0	0	125,103
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	1,507,539	1,548,449	1,535,199	1,616,170
TOTAL RESOURCES	1,510,016	1,548,449	1,535,199	1,616,170

Debt Service Fund

Appropriations Detail & Summary

Appropriations Detail

Account # 021-1326-517

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>DEBT SERVICE</u>					
71xx	Principal Payments	795,000	851,417	887,498	982,732
72xx	Interest Payments	695,958	675,510	644,181	629,802
73xx	Fees	3,515	3,879	3,520	3,636
TOTAL DEBT SERVICE		<u>1,494,473</u>	<u>1,530,806</u>	<u>1,535,199</u>	<u>1,616,170</u>
<u>OTHER USES</u>					
9160	Reserve/Future Capital	0	0	0	0
TOTAL OTHER USES		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL APPROPRIATIONS		<u>1,494,473</u>	<u>1,530,806</u>	<u>1,535,199</u>	<u>1,616,170</u>

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Debt Service	1,535,199	1,616,170	80,971	5.27%
Other Uses	0	0	0	0.00%
TOTALS	<u>1,535,199</u>	<u>1,616,170</u>	<u>80,971</u>	<u>5.27%</u>

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 \$500,000. The two projects include \$100,000 for the Canal and Dixie Gateway design project and is funded with a transfer from the GLCRA. The other project is \$400,000 which is for US Highway 441 medians from Airport View Drive to Sleepy Hollow Road. This project is funded with a transfer from the Solid Waste Fund.

Capital Projects Fund

Description

**Total
Department
Budget**
\$ 600,000

Capital Projects Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>REVENUE SOURCES</u>				
Intergovernmental Revenue	134,647	151,657	0	0
Miscellaneous Revenue	882,542	320,067	0	0
Other Sources	10,224,031	2,152,919	4,745,264	600,000
TOTAL REVENUE SOURCES	11,241,220	2,624,643	4,745,264	600,000
 <u>APPROPRIATIONS</u>				
Public Works	0	0	0	600,000
Recreation	0	341,628	3,025,000	0
TOTAL APPROPRIATIONS	0	341,628	3,025,000	600,000

Revenue Detail

Capital Projects Fund

Revenue Detail

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>INTERGOVERNMENTAL REVENUE</u>				
33449 Joint Participation Agmt	134,647	151,657	0	0
TOTAL INTERGOVERNMENTAL	134,647	151,657	0	0
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	138,066	197,196	0	0
36130 Gain/Loss Investments	736,918	122,871	0	0
36609 Contributions/Donations	7,558	0	0	0
TOTAL MISCELLANEOUS	882,542	320,067	0	0
<u>OTHER SOURCES</u>				
38111 From General Fund	3,529,222	652,917	3,500,000	0
38114 Recreation Impact Fees	25,000	25,000	25,000	0
38116 From GLCRA Fund	0	625,000	0	200,000
38142 Transfer from Gas (042)	110,000	0	0	0
38145 Transfer from Communication (045)	3,500,000	0	0	0
38146 Transfer from Solid Waste (046)	745,743	0	171,468	400,000
38191 From Discretionary Tax	1,400,781	775,001	648,796	0
38191 From Gas Tax	913,285	75,001	400,000	0
TOTAL OTHER SOURCES	10,224,031	2,152,919	4,745,264	600,000
TOTAL RESOURCES	11,241,220	2,624,643	4,745,264	600,000

Capital Projects Fund

Appropriations Detail

Appropriations Detail

Account # 031-xxxx-xxx

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
PUBLIC WORKS				
<u>STREET MAINTENANCE (5112)</u>				
<u>OPERATING EXPENSES</u>				
31xx Professional Services	20,723	101,630	0	100,000
TOTAL OPERATING EXPENSES	20,723	101,630	0	100,000
<u>CAPITAL OUTLAY</u>				
6310 Improvements Other Than Bldgs	502,649	445,008	400,000	500,000
TOTAL CAPITAL OUTLAY	502,649	445,008	400,000	500,000
TOTAL STREET MAINTENANCE	523,372	546,638	400,000	600,000
<u>FACILITY MAINTENANCE (5193)</u>				
<u>PERSONAL SERVICES</u>				
1210 Regular Salaries & Wages	10,584	0	0	0
2110 FICA	732	0	0	0
221x Retirement	525	0	0	0
23xx Insurance	2,080	0	0	0
2410 Workers' Compensation	459	0	0	0
26xx Other Payroll Benefits	16	0	0	0
TOTAL PERSONAL SERVICES	14,396	0	0	0
<u>OPERATING EXPENSES</u>				
3110 Professional Services	26,164	80,319	0	0
3130 Engineering Services	72,649	1,991	0	0
3410 Contract Services	43,633	0	0	0
4410 Rentals	8,658	2,889	0	0
4710 Printing & Binding	0	663		
4911 Advertising- Other Ads	179	291	0	0
4920 Other Current Charges	399	212	0	0
TOTAL OPERATING EXPENSES	151,682	86,365	0	0
<u>CAPITAL OUTLAY</u>				
6210 Buildings	1,031,359	6,998,177	0	0
6310 Improve Other Than Bldgs	2,862,239	499,176	1,320,264	0
TOTAL CAPITAL OUTLAY	3,893,598	7,497,353	1,320,264	0
TOTAL FACILITY MAINTENANCE	4,059,676	7,583,718	1,320,264	0

Appropriations Detail (Continued)

Account # 031-xxxx-xxx

Capital Projects Fund

Appropriations Detail (Continued)

PUBLIC WORKS (Continued)

GROUNDS (5194)

OPERATING EXPENSES

3110 Professional Services	165	0	0	0
TOTAL OPERATING EXPENSES	165	0	0	0
TOTAL GROUNDS	165	0	0	0
TOTAL PUBLIC WORKS	4,583,213	8,130,356	1,720,264	600,000

RECREATION

ATHLETIC FIELDS (8125)

OPERATING EXPENSES

3110 Professional Services	0	1,778	0	0
TOTAL OPERATING EXPENSES	0	1,778	0	0

CAPITAL OUTLAY

6110 Land	0	312,339	0	0
6210 Buildings	0	0	1,500,000	0
6310 Improve Other Than Bldgs	0	27,511	1,525,000	0
TOTAL CAPITAL OUTLAY	0	339,850	3,025,000	0
TOTAL ATHLETIC FIELDS	0	341,628	3,025,000	0
TOTAL RECREATION	0	341,628	3,025,000	0
TOTAL CAPITAL PROJECTS	4,583,213	8,471,984	4,745,264	600,000

Capital
Projects
Fund

Project
Schedule

Project Schedule

<u>Project</u> <u>WF/ Job</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
310051	Public Works		
1313072	Canal & Dixie Gateway Design	Transfer from GLCRA	100,000
1313073	US Hwy 441 Medians (Airport View Dr to Sleepy Hollow Rd.)	Transfer from Solid Waste Fund	400,000
1313074	2nd & 4th St. Pedestrian Plaza	Transfer from GLCRA	100,000
	Subtotal Public Works		600,000
		TOTAL	600,000
		Source of Funds	
		Transfer from Solid Waste	400,000
		Transfer from GLCRA	200,000
		TOTAL	600,000

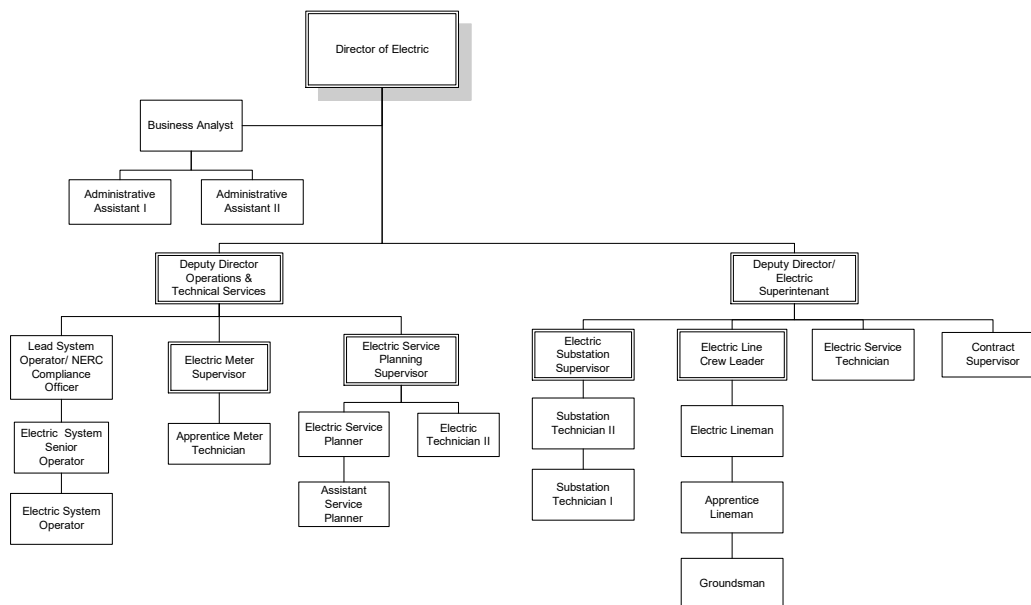
Brad Chase, Director of Electric

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

Total Budget

\$ 68,251,793

Electric Fund

Electric System Description

Electric System Description

The City of Leesburg electric system consists of 5 distribution substations, 25 feeders, and 517 miles of 12,470 Volt distribution lines, of which 336.6 miles (65%) are underground circuits, serving approximately 25,875 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. For the fiscal year ended 9/30/2017, the City's entitlement share averaged 1.05 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 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.

The City of Leesburg entered into a Franchise Agreement with the City of Fruitland Park, effective November 18, 2013, to provide electric service within Fruitland Park for a period of 5 years after which time the City of Fruitland Park has the option to purchase the electric system within the city limits. If the City of Fruitland Park elects not to purchase within one year, the Franchise Agreement is automatically extended for another 25 years.

Budget Summary – Operating Statement

Electric Fund

Budget Summary – Operating Statement

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING REVENUE</u>				
Charges For Services	61,001,077	61,566,225	66,611,175	62,163,893
Other Operating Revenue	922,314	1,749,746	604,894	645,400
TOTAL OPERATING REVENUE	61,923,391	63,315,971	67,216,069	62,809,293
<u>OPERATING APPROPRIATIONS</u>				
St. Lucie	1,244,381	1,246,115	1,302,000	1,200,852
Purchase Power	36,684,732	37,353,966	41,871,999	36,771,885
Administration	547,039	451,428	606,909	645,692
Distribution	3,807,585	4,402,729	4,832,481	5,543,258
Smart Grid	1,141,083	1,163,921	1,204,690	1,327,400
Other Operating Expenses	10,388,805	10,506,576	11,740,438	13,166,972
TOTAL APPROPRIATIONS	(53,813,625)	(55,124,735)	(61,558,517)	(58,656,059)
NET INCOME FROM OPERATIONS	8,109,766	8,191,236	5,657,552	4,153,234
Non-Operating Revenue	157,934	928,494	0	800,000
Non-Operating Appropriations	(81,307)	(117,025)	(50,000)	(75,000)
NET OTHER INCOME	76,627	811,469	(50,000)	725,000
NET INCOME BEFORE TRANSFERS	8,186,393	9,002,705	5,607,552	4,878,234
Transfers to other funds	(5,346,259)	(5,402,277)	(5,481,635)	(5,148,234)
NET INCOME AFTER TRANSFERS	2,840,134	3,600,428	125,917	(270,000)
Other Sources	419,014	460,587	4,268,340	4,642,500
Capital Projects	(1)	(2)	(4,168,340)	(4,372,500)
NET OTHER SOURCES	419,013	460,585	100,000	270,000
UNAPPROPRIATED BALANCE	3,259,147	4,061,013	225,917	0

Electric Fund

Revenue Detail

Revenue Detail

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>INTERGOVERNMENTAL REVENUE</u>				
33191 Federal Emergency Mgmt Reimb	0	490,783	0	0
33491 State Emergency Mgmt Reimb	0	74,428	0	0
33460 FDOT Hwy 441	157,934	363,283	0	800,000
TOTAL INTERGOVERNMENTAL REVENUE	157,934	928,494	0	800,000
<u>CHARGES FOR SERVICES</u>				
34311 Residential	32,557,517	33,548,031	35,361,742	34,077,451
34312 Commercial Non Demand	7,438,772	7,440,325	8,138,954	7,403,480
34313 Commercial Demand	17,159,985	17,058,725	19,271,575	17,255,404
34314 Public Lighting	604,773	601,521	643,186	649,168
34315 Public Authority (Fruitland Park)	244,340	262,743	268,086	293,198
34316 Municipal Non Demand	384,213	395,886	508,051	405,066
34317 Municipal Demand	1,409,547	1,194,504	1,474,742	1,217,369
34905 Penalties	645,949	587,475	535,200	337,361
34910 Misc Operating Revenue	14,979	15,165	16,480	16,000
34915 Pole Rentals	143,476	102,059	3,479	137,187
34918 Misc Service Revenue	397,534	359,985	389,680	372,209
34990 Cash Over & Short	(8)	(194)	0	0
TOTAL CHARGES FOR SERVICES	61,001,077	61,566,225	66,611,175	62,163,893
<u>MISCELLANEOUS REVENUES</u>				
36110 Interest on Investments	414,446	547,485	395,797	425,000
36130 Gain/Loss Investments	(65,953)	303,032	0	0
36402 Gain From Sale of Fixed Assets	215	253,950	0	0
36404 Recovery From Losses	71,395	28,495	35,000	35,000
36501 Sale of Surplus Materials	31,355	31,531	20,000	31,300
36906 Misc. Reimbursement	340,623	2,479	0	0
36925 Misc Jobbing Revenue	48,007	488,189	85,000	85,000
36990 Misc Non-Operating Revenue	82,226	94,585	69,097	69,100
TOTAL MISCELLANEOUS REVENUES	922,314	1,749,746	604,894	645,400
<u>OTHER SOURCES</u>				
38893 Appropriate Fund Balance	0	0	0	0
38950 Contributions - Cust/Dev	419,014	460,587	400,000	480,000
38962 Appropriated Renewal & Replacement	0	0	3,868,340	4,162,500
TOTAL OTHER SOURCES	419,014	460,587	4,268,340	4,642,500
TOTAL RESOURCES	62,500,339	64,705,052	71,484,409	68,251,793

Division Summary of Appropriations

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
1012 <u>ST. LUCIE</u>				
Operating Expenses	1,244,381	1,246,115	1,302,000	1,200,852
TOTAL ST. LUCIE	1,244,381	1,246,115	1,302,000	1,200,852
1013 <u>PURCHASE POWER</u>				
Operating Expenses	36,684,732	37,353,966	41,871,999	36,771,885
TOTAL PURCHASE POWER	36,684,732	37,353,966	41,871,999	36,771,885
1021 <u>ADMINISTRATION</u>				
Personal Services	227,339	198,736	262,772	271,451
Operating Expenses	319,700	252,692	344,137	374,241
TOTAL ADMINISTRATION	547,039	451,428	606,909	645,692
1045 <u>JOBGING</u>				
Personal Services	186,135	198,270	62,042	62,042
Operating Expenses	91,028	144,728	10,000	10,000
TOTAL JOBBING	277,163	342,998	72,042	72,042
1062 <u>DISTRIBUTION</u>				
Personal Services	2,923,248	3,346,337	3,626,111	4,136,147
Operating Expenses	786,625	989,717	1,143,870	1,344,611
Other Uses	97,712	66,675	62,500	62,500
TOTAL DISTRIBUTION	3,807,585	4,402,729	4,832,481	5,543,258
1070 <u>SMARTGRID</u>				
Operating Expenses	1,141,083	1,163,921	1,204,690	1,327,400
TOTALSMART GRID	1,141,083	1,163,921	1,204,690	1,327,400
1088 <u>OTHER</u>				
Operating Expenses	8,775,943	8,865,322	9,006,767	9,248,448
Debt Service	1,335,699	1,298,256	2,561,629	3,746,482
Other Uses	5,427,566	5,519,302	5,857,552	5,323,234
TOTAL OTHER	15,539,208	15,682,880	17,425,948	18,318,164
1099 <u>CAPITAL PROJECTS</u>				
Personal Services	1,243,982	1,376,344	1,011,354	835,242
Operating Expenses	3,063,432	3,218,235	2,182,806	2,313,331
Capital Outlay	1,644,738	2,487,002	974,180	1,223,927
Other Uses	(5,952,151)	(7,081,579)	0	0
TOTAL CAPITAL PROJECTS	1	2	4,168,340	4,372,500
GRAND TOTAL				
Personal Services	4,580,704	5,119,687	4,962,279	5,304,882
Operating Expenses	52,106,924	53,234,696	57,066,269	52,590,768
Capital Outlay	1,644,738	2,487,002	974,180	1,223,927
Debt Service	1,335,699	1,298,256	2,561,629	3,746,482
Other Uses	(426,873)	(1,495,602)	5,920,052	5,385,734
TOTAL APPROPRIATIONS	59,241,192	60,644,039	71,484,409	68,251,793

Electric Fund

Division Summary of Appropriations

Goals & Tasks

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 annual hurricane training
- ◆ Continue with promoting employee education, continued education and learning center programs

Major Accomplishments:

- Completion of the Venetian Center Beautification Project
- Completion of the underground conversion and street light installation on Dixie Avenue
- Completed the Villages (Carter property) design layout for 914 homes, task order for engineering services and outsourcing the construction of the necessary system improvements
- Received the Reliable Public Power Provider Safety Award in 2020
- Completed the design and integration study for utility size solar farm on the Holloway property
- Partnered with IT for the completion of the IVR/Responder Integration Project
- Completed the installation of electric infrastructure for all phases (3) of Lake Denham, Seasons at Hillside and Seasons at Lakeside

Performance Measures:

	2018-19	2019-20	2020-21
Pole inspections	3,100	2,500	1,200
Pole replacements	200	225	200
Undergrounding (feet)	10,000	7,200	10,000
Remove/Replace aged Overhead Conductors (feet)	8,000	10,000	10,000
Electric system SAIFI (System Average Interruption Frequency Index)	<2.000	<1.900	<1.900
Safety meetings and trainings	16	14	14
Electric Rate (% below Florida Investor owned average)	5%	5%	5%

Personnel Schedule

Electric Fund

Personnel Schedule

Classification	2020	Change	2021	Amount
<u>Administration 1021</u>				
Administrative Assistant I	1.00	0.00	1.00	32,074
Business Analyst	1.00	0.00	1.00	49,566
Director of Electric	1.00	0.00	1.00	133,910
Total Administration	3.00	0.00	3.00	215,550
<u>Jobbing 1045</u>				
Time charged directly to Jobbing				45,000
Total Jobbing				45,000
<u>Distribution 1062</u>				
Administrative Assistant II	1.00	0.00	1.00	36,442
Apprentice Lineman	5.00	(3.00)	2.00	89,378
Apprentice Substation	2.00	(1.00)	1.00	45,656
Deputy Director/ Electric Superintendant	0.00	1.00	1.00	105,726
Deputy Director/ Operations & Technical Svcs	0.00	1.00	1.00	98,365
Assistant Service Planner	1.00	0.00	1.00	45,490
Contract Supervisor	1.00	0.00	1.00	96,928
Electric Lead System Operator/NERC Comp	0.00	1.00	1.00	87,776
Electric Line Crew Leader	5.00	0.00	5.00	484,640
Electric Lineman	9.00	3.00	12.00	1,110,224
Electric Meter Supervisor	1.00	0.00	1.00	96,928
Electric Meter Tech	1.00	0.00	1.00	92,518
Electric Meter Apprentice	1.00	0.00	1.00	47,570
Electric Senior Systems Oper/NERC Comp	1.00	(1.00)	0.00	0
Electric Senior Systems Operator	5.00	0.00	5.00	381,346
Electric Service Planning Supervisor	1.00	0.00	1.00	96,928
Electric Service Planner	1.00	0.00	1.00	51,168
Electric Service Technician	1.00	0.00	1.00	94,723
Electric Substation Supervisor	1.00	0.00	1.00	96,928
Electric Substation Technician II	1.00	1.00	2.00	185,036
Electric Superintendent	1.00	(1.00)	0.00	0
Electric System Operator	1.00	0.00	1.00	51,168
Electric System Operations Manager	1.00	(1.00)	0.00	0
Electric Technician II	1.00	0.00	1.00	52,894
Standby				16,880
Time charged directly to Jobbing Division				(45,000)
Time charged directly to Capital Projects				(531,700)
Total Distribution	42.00	0.00	42.00	2,888,012
<u>Capital Projects 1099</u>				
Time charged directly to Capital Projects				531,700
Total Capital Projects				531,700
Total	45.00	0.00	45.00	3,680,262

Electric
Fund

St. Lucie
Division

Appropriations
Detail

Appropriations Detail

Account # 041-1012-531

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING EXPENSES</u>				
3451 St. Lucie	1,244,381	1,246,115	1,302,000	1,200,852
TOTAL OPERATING EXPENSES	<u>1,244,381</u>	<u>1,246,115</u>	<u>1,302,000</u>	<u>1,200,852</u>
TOTAL APPROPRIATIONS	<u>1,244,381</u>	<u>1,246,115</u>	<u>1,302,000</u>	<u>1,200,852</u>

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	1,302,000	1,200,852	(101,148)	-7.77%
TOTALS	1,302,000	1,200,852	(101,148)	-7.77%

Electric Fund

St. Lucie Division

Appropriations Summary

Electric Fund

Power Supply Division

Appropriations Detail

Appropriations Detail

Account # 041-1013-531

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING EXPENSES</u>				
3441 Purchase Power- Customer	44,400	44,400	44,400	44,400
3442 Power Purchase- Demand	21,358,378	21,289,218	24,791,735	22,309,314
3443 Purchase Power- Energy	12,237,480	12,984,673	13,694,117	11,196,885
3444 Purchase Power- Transmission	3,190,257	3,183,832	3,495,600	3,371,819
3447 Load Retention Funding	(145,783)	(148,157)	(153,853)	(150,533)
TOTAL OPERATING EXPENSES	36,684,732	37,353,966	41,871,999	36,771,885
TOTAL APPROPRIATIONS	36,684,732	37,353,966	41,871,999	36,771,885

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	41,871,999	36,771,885	(5,100,114)	-12.18%
TOTALS	41,871,999	36,771,885	(5,100,114)	-12.18%

Electric Fund

Power Supply Division

Appropriations Summary

Electric Fund

Administration Division

Appropriations Detail

Appropriations Detail

Account # 041-1021-531

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	217,177	182,507	217,790	215,550
1410 Overtime	272	110	350	400
1641 Vacation/Terms & Buyout	0	22,394	0	0
2110 FICA	16,523	15,131	16,488	15,833
221x Retirement	15,318	14,554	16,324	15,590
23xx Insurance	55,802	57,273	51,742	56,484
2410 Workers' Compensation	577	580	610	603
26xx Other Payroll Benefits	(1,545)	(1,114)	2,819	2,799
2999 Allocated Labor Expense	(76,785)	(92,699)	(43,351)	(35,808)
TOTAL PERSONAL SERVICES	227,339	198,736	262,772	271,451
<u>OPERATING EXPENSES</u>				
3xxx Professional Services	36,873	13,329	13,500	14,700
4010 Travel	3,252	1,696	4,500	2,600
41xx Communication	13,947	17,481	19,800	26,750
421x Postage	578	781	5,800	8,000
4310 Utilities	79,438	60,075	75,000	70,000
4510 Insurance	164,205	176,176	182,783	215,440
46xx Repairs & Maintenance- Equipment	5,453	9,098	7,230	5,790
4710 Printing & Binding	39	39	100	100
4810 Promotional Activities	1,536	1,571	1,690	150
4911 Advertising	79	0	100	100
4920 Other Current Charges	0	1,200	100	100
4945 Injury/Damage to Others	12,441	326	2,000	2,000
5180 Minor Furniture/Equipment	369	412	250	3,250
5210 Operating Supplies	7,654	5,241	7,500	7,500
5299 Allocated Material Expense	(42,491)	(71,978)	(16,616)	(25,564)
5410 Publications & Memberships	34,927	36,015	36,500	40,325
5520 Training	1,400	1,230	3,900	3,000
TOTAL OPERATING EXPENSES	319,700	252,692	344,137	374,241
TOTAL APPROPRIATIONS	547,039	451,428	606,909	645,692

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	262,772	271,451	8,679	3.30%
Operating Expenses	344,137	374,241	30,104	8.75%
TOTALS	606,909	645,692	38,783	6.39%

Electric Fund

Administration Division

Appropriations Summary

Electric Fund

Jobbing Division

Appropriations Detail

Appropriations Detail

Account # 041-1045-531

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>				
1210 Regular Salaries & Wages	78,534	40,147	45,000	45,000
1410 Overtime	61,038	114,132	1,000	1,000
2110 FICA	10,192	11,566	3,442	3,442
221x Retirement	3,927	2,145	3,500	3,500
23xx Insurance	12,107	7,570	7,100	7,100
2410 Workers' Compensation	2,060	2,216	2,000	2,000
26xx Other Payroll Benefits	166	121	0	0
2999 Allocated Labor Expense	18,111	20,373	0	0
TOTAL PERSONAL SERVICES	186,135	198,270	62,042	62,042
<u>OPERATING EXPENSES</u>				
3410 Contract Services	4,424	0	0	0
4010 Travel	6,605	3,256	0	0
4499 Allocated Equip Rental	69,274	94,855	0	0
462x Repairs & Maintenance-Non Bldg	(600)	25,917	0	0
4920 Other Current Charges	505	202	0	0
5210 Operating Supplies	10,079	19,666	10,000	10,000
5299 Allocated Material Expense	741	832	0	0
TOTAL OPERATING EXPENSES	91,028	144,728	10,000	10,000
<u>OTHER USES</u>				
9950 Contra Expense	0	0	0	0
TOTAL OTHER USES	0	0	0	0
TOTAL APPROPRIATIONS	277,163	342,998	72,042	72,042

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	62,042	62,042	0	0.00%
Operating Expenses	10,000	10,000	0	0.00%
TOTALS	72,042	72,042	0	0.00%

Electric Fund

Jobbing Division

Appropriations Summary

Electric Fund

Distribution Division

Appropriations Detail

Appropriations Detail

Account # 041-1062-531

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	1,975,359	2,044,681	2,547,225	2,888,012
1410 Overtime	361,523	393,033	323,000	369,500
15xx Bonuses/Incentives	8,195	6,635	0	0
1641 Vacation/Terms & Buyout	44,119	47,150	0	0
2110 FICA	173,839	180,135	179,353	204,771
221x Retirement	318,484	331,008	286,266	289,267
23xx Insurance	297,347	411,907	294,387	377,123
2410 Workers' Compensation	28,874	31,021	32,671	38,009
26xx Other Payroll Benefits	(224,845)	(40,634)	4,859	3,868
2999 Allocated Labor Expense	(59,647)	(58,599)	(41,650)	(34,403)
TOTAL PERSONAL SERVICES	2,923,248	3,346,337	3,626,111	4,136,147
<u>OPERATING EXPENSES</u>				
31xx Professional Services	7,067	0	7,500	6,000
3410 Contract Services	186,337	87,634	120,519	151,276
3499 Inter Dept Contract Oblig	124,678	128,489	127,102	135,386
4010 Travel	7,196	11,411	7,120	10,000
41xx Communication	7,384	7,444	26,300	19,163
4310 Utilities	217	5,410	2,750	3,251
4410 Rentals	801	801	1,500	3,351
4415 Internal Fleet Lease	252,551	227,244	318,613	266,622
4499 Allocated Equip Rental	(887,397)	(958,853)	(699,170)	(583,945)
4510 Insurance	17,841	16,448	18,433	21,023
461x Repairs & Maintenance- Vehicles	169,317	230,877	152,967	181,042
4620 Repairs & Maintenance- Buildings	4,173	12,159	2,800	5,300
4625 Repairs & Maintenance-Non Bldg	508,188	642,163	563,750	580,000
46xx Repairs & Maintenance- Equipment	20,771	21,418	24,630	18,440
4633 Computer Contracts	27,704	31,358	31,000	34,500
4670 Repairs & Maintenance-Office Equi	6,055	2,502	7,700	10,500
4710 Printing & Binding	6,951	5,159	8,600	6,750
4810 Promotional Activities	0	0	0	1,500
49xx Other Current Charges	1,651	4,781	100	1,600
5180 Minor Furniture/Equipment	42,707	24,938	7,800	10,000
521x Operating Supplies	190,365	402,670	250,150	330,000
5215 Uniforms	55,408	47,616	82,600	72,600
5230 Fuel Purchases	66,556	69,608	80,000	70,000
5299 Allocated Material Expense	(57,069)	(48,724)	(17,294)	(27,648)
5410 Publications & Membership	2,803	678	1,900	1,400
5520 Training	24,370	16,486	16,500	16,500
TOTAL OPERATING EXPENSES	786,625	989,717	1,143,870	1,344,611
<u>OTHER USES</u>				
950x Energy Efficiency Rebates	97,712	66,675	62,500	62,500
TOTAL OTHER USES	97,712	66,675	62,500	62,500
TOTAL APPROPRIATIONS	3,807,585	4,402,729	4,832,481	5,543,258

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	3,626,111	4,136,147	510,036	14.07%
Operating Expenses	1,143,870	1,344,611	200,741	17.55%
Other Uses	62,500	62,500	0	0.00%
TOTALS	4,832,481	5,543,258	710,777	14.71%

Significant Budget Changes:

The increase in Personal Services is related to less budgeted labor expenses in the Capital Projects division. Operating Expenses increased due to less Allocated Equip Rental (4499) which is also related to the Capital Projects for FY 21. Additionally, Operating Expenses (521x) increased which is mainly attributable to an increased budget for new meters.

Electric Fund

Distribution Division

Appropriations Summary

Electric Fund

Smart Grid Division

Appropriations Detail

Appropriations Detail

Account # 041-1070-531

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING EXPENSES</u>				
3410 Contract Services	1,129,254	1,163,921	1,204,690	1,327,400
4310 Utilities	5,916	0	0	0
46xx Repairs & Maintenance-Equipment	5,315	0	0	0
5180 Minor Furniture/ Equipment	598	0	0	0
TOTAL OPERATING EXPENSES	1,141,083	1,163,921	1,204,690	1,327,400
TOTAL APPROPRIATIONS	1,141,083	1,163,921	1,204,690	1,327,400

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	1,204,690	1,327,400	122,710	10.19%
TOTALS	1,204,690	1,327,400	122,710	10.19%

Electric Fund

Smart Grid Division

Appropriations Summary

Electric Fund

Other

Appropriations Detail

Appropriations Detail

Account # 041-1088-5xx

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING EXPENSES</u>					
4920	Other Current Charges	149,447	0	0	0
4950	Uncollectible Accounts	169,583	179,596	175,000	430,965
4970	Regulatory Assessment	9,555	9,790	10,000	10,000
4980	Taxes	1,492,546	1,473,413	1,579,651	1,497,529
4982	Franchise Fees	530,686	551,713	473,339	481,312
5001	Cost Allocation- City Commission	29,914	30,649	51,336	49,493
5002	Cost Allocation- City Manager	165,761	166,329	205,899	167,945
5003	Cost Allocation- City Clerk	57,455	58,804	57,974	59,274
5004	Cost Allocation- City Attorney	8,544	9,444	10,000	9,950
5005	Cost Allocation- Accounting	224,195	211,365	292,210	270,596
5006	Cost Allocation- Customer Service	756,724	850,590	887,494	864,659
5007	Cost Allocation- Purchasing	119,778	84,461	57,076	61,719
5008	Cost Allocation- Warehouse	109,157	97,579	100,625	118,352
5009	Cost Allocation- Human Resources	35,397	33,414	37,840	35,979
5010	Cost Allocation- IT	620,759	727,312	779,371	700,791
5013	Cost Allocation- Facilities	11,395	13,234	11,123	12,047
5015	Cost Allocation- Planning & Zoning	60,983	76,225	77,829	77,230
5910	Depreciation Expense	4,224,064	4,291,404	4,200,000	4,400,607
TOTAL OPERATING EXPENSES		8,775,943	8,865,322	9,006,767	9,248,448
<u>DEBT SERVICE</u>					
71xx	Principal-Long Term Debt	0	0	1,309,000	2,164,000
721x	Interest-Long Term Debt	1,428,811	1,384,326	1,333,812	1,667,201
7311	Fees	4,075	11,117	16,004	12,468
732x	Amortize Debt Discount/Premium	(97,187)	(97,187)	(97,187)	(97,187)
TOTAL DEBT SERVICE		1,335,699	1,298,256	2,561,629	3,746,482
<u>OTHER USES</u>					
9101	Transfer to General Fund	4,000,000	4,000,000	4,000,000	3,603,405
9102	Surcharge Transfer	1,346,259	1,393,720	1,481,635	1,544,829
9150	R & R Reserve	0	0	100,000	100,000
9152	Transfer to Fleet Fund	0	8,557	0	0
9160	Reserve/Future Capital	0	0	225,917	0
9960	Interest-Customer Deposit	81,307	117,025	50,000	75,000
TOTAL OTHER USES		5,427,566	5,519,302	5,857,552	5,323,234
TOTAL APPROPRIATIONS		15,539,208	15,682,880	17,425,948	18,318,164

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	9,006,767	9,248,448	241,681	2.68%
Debt Services	2,561,629	3,746,482	1,184,853	46.25%
Other Uses	5,857,552	5,323,234	(534,318)	-9.12%
TOTALS	17,425,948	18,318,164	892,216	5.12%

Significant Budget Changes:

The increase in Operating Expenses is related to Uncollectible Accounts (4950) which has an increase for FY 21. Debt Services increased due to adding the 2020 Note for the Villages Expansion project. The change in Other Uses is related to reducing the Transfer to the General Fund (9101) and removing the Reserve/Future (9160) for FY 21.

Electric Fund

Other

Appropriations Summary

Electric Fund

Capital Projects

Appropriations Detail

Appropriations Detail

Account # 041-1099-531

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>					
1210	Regular Salaries & Wages	865,728	971,128	643,700	531,700
1410	Overtime	30,929	24,369	0	0
2110	FICA	65,423	72,327	49,243	40,675
221x	Retirement	43,273	48,563	103,961	85,731
23xx	Insurance	105,407	112,303	119,085	98,365
2410	Workers' Compensation	13,679	15,181	10,364	8,560
26xx	Other Payroll Benefits	1,224	1,547	0	0
2999	Allocated Labor Expense	118,319	130,926	85,001	70,211
TOTAL PERSONAL SERVICES		1,243,982	1,376,344	1,011,354	835,242
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	49,657	113,204	63,000	115,000
3410	Contract Services	0	0	0	215,000
4499	Allocated Equip Rental	818,123	863,998	699,170	583,945
49xx	Advertising	145	124	0	0
5210	Operating Supplies	2,093,905	2,121,040	1,386,725	1,345,174
5299	Allocated Material Expense	98,822	119,869	33,911	54,212
TOTAL OPERATING EXPENSES		3,063,432	3,218,235	2,182,806	2,313,331
<u>CAPITAL OUTLAY</u>					
6110	Land	303	404	0	0
6210	Buildings	0	257,837	15,840	0
6310	Improvements Other Than Bldgs	1,371,361	1,361,144	715,000	617,667
6410	Machinery & Equipment	203,549	104,715	70,000	253,160
6460	Taxable Material & Supply	64,976	712,992	162,000	330,000
647x	Use Tax	4,549	49,910	11,340	23,100
TOTAL CAPITAL OUTLAY		1,644,738	2,487,002	974,180	1,223,927
<u>OTHER USES</u>					
9999	WIP Contra	(5,952,151)	(7,081,579)	0	0
TOTAL OTHER USES		(5,952,151)	(7,081,579)	0	0
TOTAL APPROPRIATIONS		1	2	4,168,340	4,372,500

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	1,011,354	835,242	(176,112)	-17.41%
Operating Expenses	2,182,806	2,313,331	130,525	5.98%
Capital Outlay	974,180	1,223,927	249,747	25.64%
Other Uses	0	0	0	0.00%
TOTALS	4,168,340	4,372,500	204,160	4.90%

**Electric
Fund**

**Capital
Projects**

**Appropriations
Summary**

Electric Fund

Capital Projects

Project Schedule

Project Schedule

Electric Fund

Project

<u>WF/Job</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
<u>410001</u>	Meters	Renewal & Replacement	20,000
<u>410002</u>	Transformers (585,000)	Renewal & Replacement	560,000
		Customer Contribution	25,000
<u>410003</u>	Capacitors	Renewal & Replacement	90,000
<u>410004</u>	<u>Distribution lines (1,205,000)</u>	Customer Contribution	275,000
		Renewal & Replacement	930,000
<u>410005</u>	Sectionalizing Equipment	Renewal & Replacement	170,000
<u>410006</u>	<u>Lights (540,000)</u>	Customer Contribution	95,000
		Renewal & Replacement	445,000
<u>410008</u>	Other equipment	Renewal & Replacement	247,500
<u>410010</u>	<u>Subdivisions (400,000)</u>	Customer Contribution	85,000
		Renewal & Replacement	315,000
<u>410011</u>	Reconductoring	Renewal & Replacement	515,000
<u>410012</u>	Substations	Renewal & Replacement	550,000
<u>410013</u>	Structures	Renewal & Replacement	50,000
TOTAL			<u><u>4,372,500</u></u>

Source of Funds

Renewal & Replacement	3,892,500
Customer Contribution	480,000
TOTAL	<u><u>4,372,500</u></u>

Jack Rogers, Director of Gas

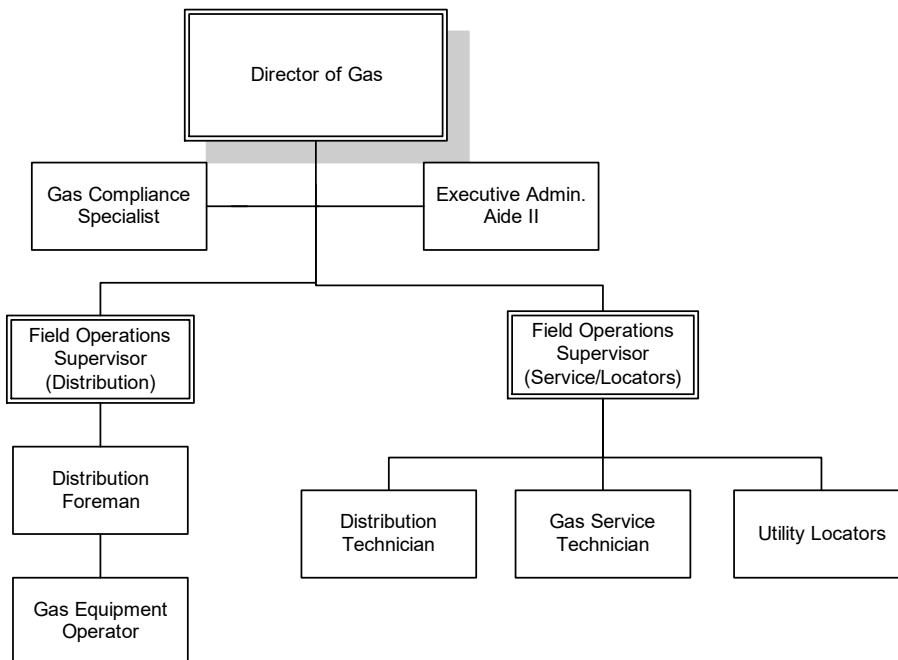
The Gas Fund provides a safe, high quality product and professional service at a low cost. Monitoring gas pressure and responding to gas leaks are an important part of the day-to-day routine.

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

**Total
Budget**
\$ 6,857,165

Gas Fund

Gas System Description

Gas System Description

The natural gas system is composed of 272 miles of steel and polyethylene gas mains and 12,052 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

Gas Fund

Budget Summary– Operating Statement

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING REVENUE</u>				
Charges For Services	6,778,748	6,707,497	7,556,087	6,725,290
Other Operating Revenue	91,865	143,287	93,000	85,000
TOTAL OPERATING REVENUE	6,870,613	6,850,784	7,649,087	6,810,290
<u>OPERATING APPROPRIATIONS</u>				
Gas Purchases	2,138,168	2,018,994	2,185,592	1,858,026
Administration	621,854	1,100,281	615,968	427,359
Distribution	1,156,761	1,347,809	1,297,968	1,385,093
Other Operating Expenses	1,343,503	1,434,356	2,179,510	1,792,867
TOTAL APPROPRIATIONS	(5,260,286)	(5,901,440)	(6,279,038)	(5,463,345)
NET INCOME FROM OPERATIONS	1,610,327	949,344	1,370,049	1,346,945
Non-Operating Revenue	0	5,386	0	0
Non-Operating Appropriations	(4,797)	(7,540)	0	0
NET OTHER INCOME	(4,797)	(2,154)	0	0
NET INCOME BEFORE TRANSFERS	1,605,530	947,190	1,370,049	1,346,945
Transfers to other funds	(818,383)	(722,121)	(783,265)	(770,716)
NET INCOME AFTER TRANSFERS	787,147	225,069	586,784	576,229
Other Sources	116,366	135,078	75,000	46,875
Capital Projects	(2)	0	(661,784)	(534,001)
NET OTHER SOURCES	116,364	135,078	(586,784)	(487,126)
UNAPPROPRIATED BALANCE	903,511	360,147	0	89,103

Gas Fund

Revenue Detail

Revenue Detail

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>INTERGOVERNMENTAL REVENUE</u>				
33191 Federal Emergency Mgmt	0	4,677	0	0
33491 State Emergency Mgmt	0	709	0	0
TOTAL INTERGOVERNMENTAL REVENUE	0	5,386	0	0
<u>CHARGES FOR SERVICES</u>				
34311 E Statement One-time Credit	0	(2,430)	0	0
34321 Residential	3,153,043	3,225,189	4,023,891	3,235,755
34322 Residential Heat Only	158,575	102,700	131,730	93,046
34323 Small Commercial	2,628,454	2,533,456	2,599,873	2,561,226
34324 Commercial Heat Only	29,744	22,773	23,854	21,524
34325 Large Commercial	166,967	187,025	138,024	253,771
34326 Large Interruptible	480,644	436,896	470,877	394,469
34327 Public Authority	0	937	0	0
34328 Municipal	23,846	9,673	14,885	17,193
34361 Commercial 1	0	4,873	0	3,306
34362 Commercial 2	68	8,857	20,953	0
34905 Penalties	49,077	44,546	47,000	45,000
34918 Misc Service Revenue	88,330	133,002	85,000	100,000
TOTAL CHARGES FOR SERVICES	6,778,748	6,707,497	7,556,087	6,725,290
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest Income	83,556	77,402	75,000	75,000
36130 Gain/Loss Investments	(12,755)	56,291	0	0
36925 Misc Jobbing Revenue	15,983	4,397	13,000	5,000
36990 Misc Non-Op Revenue	5,081	5,197	5,000	5,000
TOTAL MISCELLANEOUS REVENUE	91,865	143,287	93,000	85,000
<u>OTHER SOURCES</u>				
38893 Appropriated Retained Earnings	0	0	0	0
38950 Contributions- Cust/Dev	116,366	135,078	0	0
38969 Appropriated ECA Incentives	0	0	75,000	46,875
TOTAL OTHER SOURCES	116,366	135,078	75,000	46,875
TOTAL RESOURCES	6,986,979	6,991,248	7,724,087	6,857,165

Division Summary of Appropriations

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
2013 <u>GAS PURCHASES</u>				
Operating Expenses	2,138,168	2,018,994	2,185,592	1,858,026
TOTAL GAS PURCHASES	2,138,168	2,018,994	2,185,592	1,858,026
2021 <u>ADMINISTRATION</u>				
Personal Services	276,572	309,356	286,103	300,806
Operating Expenses	190,907	628,950	329,865	126,553
Grants and Aides	154,375	161,975	0	0
TOTAL ADMINISTRATION	621,854	1,100,281	615,968	427,359
2081 <u>DISTRIBUTION</u>				
Personal Services	1,037,144	1,280,525	1,163,655	1,270,986
Operating Expenses	350,451	302,915	365,409	361,373
Other Uses	(230,834)	(235,631)	(231,096)	(247,266)
TOTAL DISTRIBUTION	1,156,761	1,347,809	1,297,968	1,385,093
2088 <u>OTHER</u>				
Operating Expenses	1,160,750	1,255,668	1,825,276	1,441,119
Debt Service	182,753	178,688	354,234	351,748
Other Uses	823,180	729,661	783,265	859,819
TOTAL OTHER	2,166,683	2,164,017	2,962,775	2,652,686
2099 <u>CAPITAL PROJECTS</u>				
Personal Services	108,257	155,770	163,643	107,385
Operating Expenses	277,911	429,639	483,941	421,166
Capital Outlay	1,217,774	2,614,176	14,200	5,450
Other Uses	(1,603,940)	(3,199,585)	0	0
TOTAL CAPITAL PROJECTS	2	0	661,784	534,001
<u>GRAND TOTAL</u>				
Personal Services	1,421,973	1,745,651	1,613,401	1,679,177
Operating Expenses	4,118,187	4,636,166	5,190,083	4,208,237
Capital Outlay	1,217,774	2,614,176	14,200	5,450
Debt Service	182,753	178,688	354,234	351,748
Grants and Aides	154,375	161,975	0	0
Other Uses	(1,011,594)	(2,705,555)	552,169	612,553
TOTAL APPROPRIATIONS	6,083,468	6,631,101	7,724,087	6,857,165

Gas Fund

Division Summary of Appropriations

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Perform a leak survey of 33% of the gas distribution system each year and incorporate corrosion survey at the same time
- ◆ Provide service for non-emergency calls within 24 hours and after hours 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 2,905 new services to residential and commercial customers
- ◆ Maintain an effective Public Awareness and Distribution Integrity Management Program (DIMP), through a minimum of 40 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, by conducting quarterly comparisons of Leesburg rates to nearest competitors
- ◆ Partner with South Sumter Gas Company to expand and grow system creating higher customer base revenues
- ◆ Complete Phase 2 rebuild of Newell Hill regulator station which increases reliability and upgrades the station

Major Accomplishments:

- Installed or took ownership of 1660 new services
- Completed construction of Sabal Trail Transmission Gate Station
- Installed mains for 3 phases in Lake Denham, and Deams Landing
- Worked with FGT to complete hydro test of FGT main feed to Leesburg
- Entered into Settlement and Territorial Agreements with PGS for Villages expansion.

Performance Measures:

	2018-19	2019-20	2020-21
New services installed	2,113	1660	2905
Feet of mains installed	158,000	80,000	80,000
Service removals	100	3705	100
PSC violations	0	0	0
Distribution leak reports	449	450	450
Employee training man hours	1,347	850	900
Public awareness notifications (service line, Newspaper, utility bills, etc.)	35	40	40

Personnel Schedule

Gas Fund

Personnel Schedule

Classification	2020	Change	2021	Amount
<u>Administration 2021</u>				
Executive Asst/Admin Aide II	1.00	0.00	1.00	42,120
Gas Compliance Specialist	1.00	0.00	1.00	48,027
Gas Director	1.00	0.00	1.00	114,338
Total Administration	3.00	0.00	3.00	204,485
<u>Distribution 2081</u>				
Distribution Foreman	4.00	0.00	4.00	200,993
Distribution Technician	1.00	0.00	1.00	47,070
Field Operations Supervisor	2.00	0.00	2.00	137,093
Gas Equipment Operator	5.00	0.00	5.00	202,758
Gas Service Technician	4.00	0.00	4.00	152,235
Utility Locator	4.00	0.00	4.00	166,128
Time charged directly to Capital Projects				(63,283)
Standby				7,300
Total Distribution	20.00	0.00	20.00	850,294
<u>Capital Projects 2099</u>				
Time charged directly to Capital Projects				63,283
Total Capital Projects				63,283
Total	23.00	0.00	23.00	1,118,062

Gas Fund

Gas Purchases Division

Appropriations Detail

Appropriations Detail

Account # 042-2013-532

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING EXPENSES</u>				
3470 Gas Purchases	2,138,168	2,018,994	2,185,592	1,858,026
TOTAL OPERATING EXPENSES	2,138,168	2,018,994	2,185,592	1,858,026
TOTAL APPROPRIATIONS	2,138,168	2,018,994	2,185,592	1,858,026

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	2,185,592	1,858,026	(327,566)	-14.99%
TOTALS	2,185,592	1,858,026	(327,566)	-14.99%

**Gas
Fund**

**Gas
Purchases
Division**

**Appropriations
Summary**

Gas Fund

Administration Division

Appropriations Detail

Appropriations Detail

Account # 042-2021-532

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>					
1210	Regular Salaries & Wages	181,013	197,032	199,081	204,485
1410	Overtime	3,530	2,894	4,000	4,000
1641	Vacation/Terms & Buyouts	6,666	8,644	0	0
2110	FICA	13,996	15,046	14,310	14,583
221x	Retirement	30,326	26,930	27,753	25,984
23xx	Insurance	54,524	62,892	59,290	63,004
2410	Workers' Compensation	1,278	1,529	1,520	1,562
26xx	Other Payroll Benefits	637	16,615	1,282	1,179
2999	Allocated Labor Expense	(15,398)	(22,226)	(21,133)	(13,991)
TOTAL PERSONAL SERVICES		276,572	309,356	286,103	300,806
<u>OPERATING EXPENSES</u>					
3110	Professional Services	76,133	517,303	197,254	10,000
3130	Engineering Services	12,677	1,409	0	0
3410	Contract Services	0	3,157	1,662	2,426
4010	Travel	3,365	2,247	3,700	3,700
41xx	Communication	135	135	135	135
4210	Postage	1,263	681	2,500	2,500
4510	Insurance	25,527	25,398	28,000	35,019
46xx	Repairs & Maintenance- Equipment	1,170	2,418	3,060	4,560
4710	Printing & Binding	100	0	100	100
48xx	Promotional Activities	67,596	56,864	78,500	50,375
4911	Advertising	145	145	1,000	200
5180	Minor Furniture & Equip	250	1,995	500	500
5210	Operating Supplies	0	1,735	1,450	1,460
5215	Uniforms	0	24	100	100
5299	Allocated Material Exp	(10,029)	(15,718)	(20,596)	(18,022)
5410	Publications & Memberships	11,350	29,782	31,000	32,000
5520	Training	1,225	1,375	1,500	1,500
TOTAL OPERATING EXPENSES		190,907	628,950	329,865	126,553
<u>GRANTS AND AIDS</u>					
8210	Local Contributions	70,215	70,215	0	0
8215	Local Contributions- Cemetary	84,160	91,760	0	0
TOTAL GRANTS AND AIDES		154,375	161,975	0	0
TOTAL APPROPRIATIONS		621,854	1,100,281	615,968	427,359

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	286,103	300,806	14,703	5.14%
Operating Expenses	329,865	126,553	(203,312)	-61.63%
TOTALS	615,968	427,359	(188,609)	-30.62%

Significant Budget Changes:

The decrease in Operating Expenses is directly related to the decrease in Professional Services (3110) for FY 21.

Gas Fund

Administration Division

Appropriations Summary

Gas Fund

Distribution Division

Appropriations Detail

Appropriations Detail

Account # 042-2081-532

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	663,837	751,674	793,040	850,294
1410	Overtime	46,398	70,175	40,000	50,000
15xx	Bonuses/Incentives	4,306	2,891	0	0
1641	Vacation/Terms & Buyouts	7,522	7,120	0	0
2110	FICA	51,636	59,328	55,332	59,354
221x	Retirement	92,888	94,662	89,954	96,735
23xx	Insurance	155,969	161,800	163,004	189,979
2410	Workers' Compensation	16,300	18,680	18,386	19,725
26xx	Other Payroll Benefits	(1,712)	114,195	3,939	4,899
TOTAL PERSONAL SERVICES		1,037,144	1,280,525	1,163,655	1,270,986
<u>OPERATING EXPENSES</u>					
3130	Engineering Services	0	2,850	8,000	3,000
3410	Contract Services	5,202	1,588	20,300	19,500
4010	Travel	2,380	2,176	3,000	3,000
41xx	Communication	7,516	8,257	8,000	8,500
4210	Postage	786	635	700	700
4310	Utilities	18,091	15,483	20,000	20,000
44xx	Rentals	1,905	0	1,400	1,400
4415	Internal Fleet Lease	49,685	49,706	67,009	56,587
4499	Allocated Equip. Rental	(48,273)	(62,587)	(17,345)	(12,904)
4510	Insurance	6,723	6,526	7,878	10,118
461x	Repairs & Maintenance- Vehicles	74,782	74,577	64,827	69,932
4620	Repairs & Maintenance- Buildings	1,709	0	100	0
4625	Repairs & Maintenance- Non-Build	0	8,241	2,300	2,300
46xx	Repairs & Maintenance- Equipment	4,920	4,160	4,240	3,840
4710	Printing & Binding	7,837	9,521	12,000	12,000
4xxx	Promotional Activities/Advertising	609	145	0	0
4920	Other Current Charges	13,549	8,995	10,000	11,400
4945	Injury/ Damage to Others	488	2,069	500	1,000
5180	Minor Furniture & Equip	50,061	43,911	45,000	48,000
521x	Operating Supplies	114,722	72,504	50,000	45,000
5215	Uniforms	7,956	13,144	13,000	13,000
5230	Fuel Purchases	23,364	31,768	35,000	36,000
5280	Chemicals	1,429	4,699	4,500	2,500
5520	Training	5,010	4,547	5,000	6,500
TOTAL OPERATING EXPENSES		350,451	302,915	365,409	361,373
<u>OTHER USES</u>					
9950	Contra- Expense	(230,834)	(235,631)	(231,096)	(247,266)
TOTAL OTHER USES		(230,834)	(235,631)	(231,096)	(247,266)
TOTAL APPROPRIATIONS		1,156,761	1,347,809	1,297,968	1,385,093

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	1,163,655	1,270,986	107,331	9.22%
Operating Expenses	365,409	361,373	(4,036)	-1.10%
Other Uses	(231,096)	(247,266)	(16,170)	7.00%
TOTALS	1,297,968	1,385,093	87,125	6.71%

Significant Budget Changes:

The increase in Personal Services is directly related to less Capital Projects and the allocation of labor to this division. The change in Other Uses is due to an increase in the Contra Expense (9950) for the Utility locators.

Gas Fund

Distribution Division

Appropriations Summary

Gas Fund

Other

Appropriations Detail

Appropriations Detail

Account # 042-2088-5xx

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING EXPENSES</u>					
4930	South Sumter	0	59,490	404,529	93,567
4950	Uncollectible Accounts	16,905	6,984	17,000	17,000
4970	Regulatory Assessments	13,226	12,630	15,000	15,000
4980	Taxes	166,960	156,445	185,412	176,728
4982	Franchise Fees	20,610	26,337	75,669	34,014
5001	Cost Allocation- City Commission	5,736	5,929	11,763	10,478
5002	Cost Allocation- City Manager	32,119	31,494	47,180	35,556
5003	Cost Allocation- City Clerk	11,251	11,011	13,284	12,549
5004	Cost Allocation- City Attorney	3,974	3,778	5,000	4,975
5005	Cost Allocation- Accounting	44,268	42,003	66,958	57,288
5006	Cost Allocation- Customer Service	149,272	165,164	203,364	183,056
5007	Cost Allocation- Purchasing	0	0	2,854	17,634
5008	Cost Allocation- Warehouse	11,074	9,441	14,541	16,861
5009	Cost Allocation- Human Resources	16,472	13,366	18,920	17,990
5010	Cost Allocation- IT	106,253	113,003	144,817	140,261
5011	Cost Allocation- GIS	59,099	65,714	78,195	74,628
5013	Cost Allocation- Facilities	12,826	13,234	13,904	12,047
5015	Cost Allocation- Planning & Zoning	40,655	50,817	51,886	51,487
5910	Depreciation Expense	450,050	468,828	455,000	470,000
TOTAL OPERATING EXPENSES		1,160,750	1,255,668	1,825,276	1,441,119
<u>DEBT SERVICE</u>					
711x	Principal-Long Term Debt	0	0	181,786	187,950
721x	Interest-Long Term Debt	187,578	183,709	176,966	168,644
7311	Fees	1,995	1,799	2,302	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		182,753	178,688	354,234	351,748
<u>OTHER USES</u>					
9101	Transfer to General Fund	588,645	606,204	632,906	622,004
9102	Surcharge Transfer	119,738	115,917	150,359	148,712
9121	Transfer to Debt Service Fund	0	0	0	0
9131	Transfer to Capital Project	110,000	0	0	0
9160	Reserve/Future Capital	0	0	0	89,103
9960	Interest-Customer Deposit	4,797	7,540	0	0
TOTAL OTHER USES		823,180	729,661	783,265	859,819
TOTAL APPROPRIATIONS		2,166,683	2,164,017	2,962,775	2,652,686

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	1,825,276	1,441,119	(384,157)	-21.05%
Debt Service	354,234	351,748	(2,486)	-0.70%
Other Uses	783,265	859,819	76,554	9.77%
TOTALS	2,962,775	2,652,686	(310,089)	-10.47%

Significant Budget Changes:

The change in Operating Expenses is directly related to the South Sumter (4930) payment and a reduction in customers due to the Peoples Gas settlement.

**Gas
Fund**

Other

**Appropriations
Summary**

Gas Fund

Capital Projects

Appropriations Detail

Appropriations Detail

Account # 042-2099-532

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>					
1210	Regular Salaries & Wages	69,632	96,292	95,580	63,283
1410	Overtime	0	4,218	0	0
2110	FICA	5,040	7,239	7,312	4,841
221x	Retirement	3,469	4,815	15,761	9,474
23xx	Insurance	12,891	18,373	21,620	14,314
2410	Workers' Compensation	1,608	2,295	2,237	1,482
26xx	Other Payroll Benefits	219	312	0	0
2999	Allocated Labor Expense	15,398	22,226	21,133	13,991
TOTAL PERSONAL SERVICES		108,257	155,770	163,643	107,385
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	398	9,767	0	0
3410	Contract Services	1,741	151	0	0
4499	Allocated Equip Rental	48,273	62,764	17,345	12,904
4625	R & M/Non-Buildings (OTB)	0	865	0	0
4920	Other Current Charges	101	0	0	0
5180	Minor Furniture/Equipment	190	0	0	0
5210	Operating Supplies	217,179	340,374	446,000	390,240
5299	Allocated Material Exp	10,029	15,718	20,596	18,022
TOTAL OPERATING EXPENSES		277,911	429,639	483,941	421,166
<u>CAPITAL OUTLAY</u>					
6310	Improvements Other than Bldgs	1,205,145	1,898,534	0	0
6410	Machinery & Equipment	12,629	715,642	14,200	5,450
TOTAL CAPITAL OUTLAY		1,217,774	2,614,176	14,200	5,450
<u>OTHER USES</u>					
9999	WIP Contra	(1,603,940)	(3,199,585)	0	0
TOTAL OTHER USES		(1,603,940)	(3,199,585)	0	0
TOTAL APPROPRIATIONS		2	0	661,784	534,001

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	163,643	107,385	(56,258)	-34.38%
Operating Expenses	483,941	421,166	(62,775)	-12.97%
Capital Outlay	14,200	5,450	(8,750)	-61.62%
TOTALS	661,784	534,001	(127,783)	-19.31%

**Gas
Fund**

**Capital
Projects**

**Appropriations
Summary**

Gas Fund

Capital Projects

Project Schedule

Project Schedule

<u>Project WF/Job</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
<u>420001</u>	<u>Meters (318,898)</u>		
	Regular meters	Current Revenue	43,404
	ERT meters	Current Revenue	275,494
420003	Tools & Equipment	Current Revenue	5,450
<u>420008</u>	Regulators	Current Revenue	10,462
<u>420009</u>	Farm Tap/ Industrial Equip	Current Revenue	60,051
<u>420010</u>	Services	Current Revenue	139,140
TOTAL			<u>534,001</u>
Source of Funds			
TOTAL			<u>534,001</u>

Cliff Kelsey, Director of Public Works

The Water Fund provides a safe, high quality water with prompt, professional service at a low cost to the customer. Preventive maintenance is important to continue services.

Responsibilities:

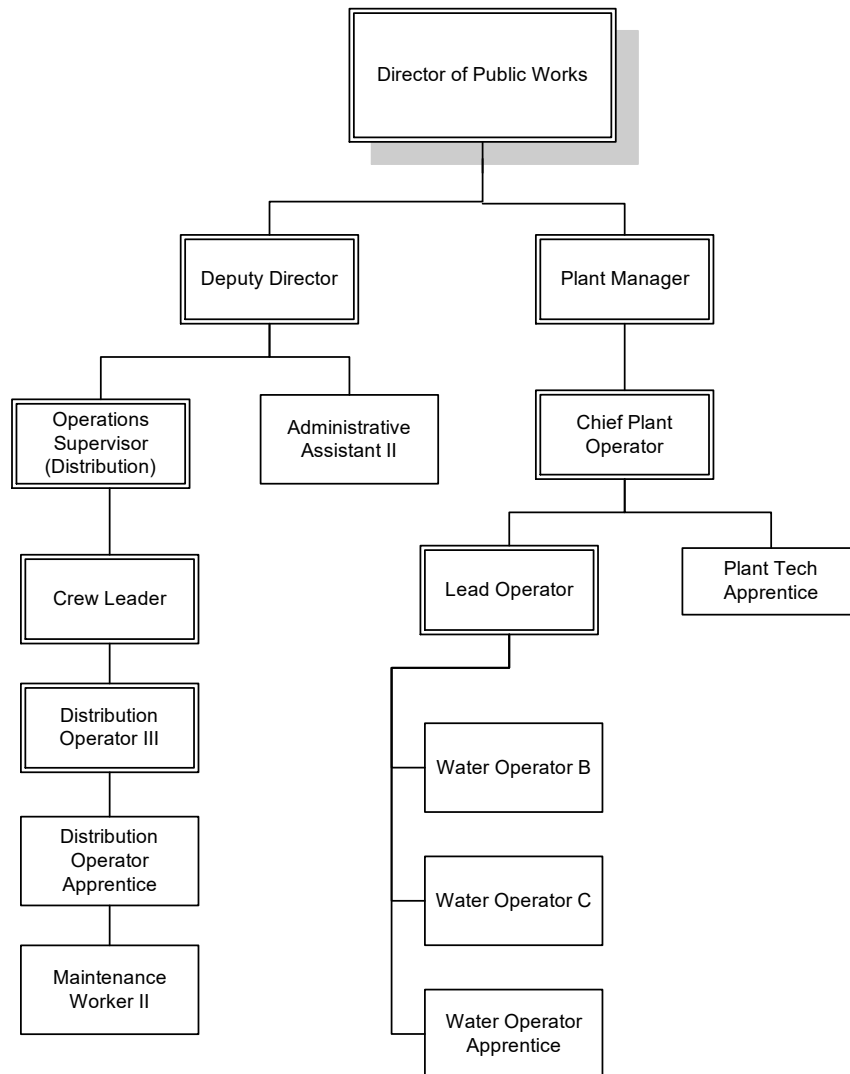
Water Distribution

- Install service
- Install and maintain water mains
- Install and maintain water meters

Water Treatment

- Monitor plants
- Water quality
- Preventive maintenance
- Monitor wells
- Oversee planning/design/construction of new water facilities

Organizational Chart



Water Fund

Organization

Total Budget

\$ 11,268,193

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 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 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

Water Fund

Budget Summary– Operating Statement

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING REVENUE</u>				
Charges for Services	7,847,137	8,723,419	8,612,551	8,870,687
Other Operating Revenue	418,550	525,565	342,246	513,984
TOTAL REVENUE SOURCES	8,265,687	9,248,984	8,954,797	9,384,671
<u>OPERATING APPROPRIATIONS</u>				
Administration	360,849	304,071	518,349	471,328
Treatment	1,301,615	1,564,930	1,431,373	1,438,433
Reuse	509,357	472,441	452,379	384,739
Distribution	1,415,462	1,544,638	1,456,676	1,431,148
Other Operating Expenses	3,001,777	3,109,701	4,123,806	4,088,969
TOTAL APPROPRIATIONS	(6,589,060)	(6,995,781)	(7,982,583)	(7,814,617)
NET INCOME FROM OPERATIONS	1,676,627	2,253,203	972,214	1,570,054
Non-Operating Revenue	0	27,639	0	0
Non-Operating Appropriations	(8,459)	(12,617)	0	0
NET OTHER INCOME	(8,459)	15,022	0	0
NET INCOME BEFORE TRANSFERS	1,668,168	2,268,225	972,214	1,570,054
Transfers to other funds	(988,106)	(1,022,266)	(989,769)	(1,076,562)
NET INCOME AFTER TRANSFERS	680,062	1,245,959	(17,555)	493,492
Other Sources	136,646	361,689	933,300	1,883,522
Capital Projects	0	0	(588,500)	(2,275,000)
NET OTHER SOURCES	136,646	361,689	344,800	(391,478)
UNAPPROPRIATED BALANCE	816,708	1,607,648	327,245	102,014

Water Fund

Revenue Detail

Revenue Detail

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>LICENSES & PERMITS</u>				
32421 Impact Fees - Residential	243,615	220,995	198,721	274,694
32422 Impact Fees - Commercial	29,864	9,035	2,403	74,062
TOTAL LICENSES & PERMITS	273,479	230,030	201,124	348,756
<u>INTERGOVERNMENTAL REVENUE</u>				
33191 Federal Emergency Mgmt Reimb	0	24,002	0	0
33491 State Emergency Mgmt Reimb	0	3,637	0	0
TOTAL INTERGOVERNMENTAL REVENUE	0	27,639	0	0
<u>CHARGES FOR SERVICES</u>				
34331 Residential Sales	5,322,408	5,809,969	5,759,593	5,968,209
34332 Commercial Sales	1,663,613	1,921,710	1,972,474	1,948,108
34336 Municipal Sales	120,356	103,687	80,711	129,487
34338 Private Fire Protection Sales	33,151	32,192	34,221	34,497
3433x Reuse Water	542,581	689,861	596,726	641,914
34905 Penalties	64,373	61,640	64,891	69,952
34918 Misc Service Revenue	100,655	104,360	103,935	78,520
TOTAL CHARGES FOR SERVICES	7,847,137	8,723,419	8,612,551	8,870,687
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	165,746	169,019	131,622	155,177
36130 Gain/Loss Investments	(38,242)	119,219	0	0
36501 Sale of Surplus Materials	4,415	6,102	5,000	5,051
36925 Misc Jobbing Revenue	4,808	1,195	4,500	5,000
36990 Misc Non-Operating Revenue	8,344	0	0	0
TOTAL MISCELLANEOUS	145,071	295,535	141,122	165,228
<u>OTHER SOURCES</u>				
38893 Appropriated Ret Earnings	0	0	0	0
38950 Contributions - Cust/Dev	136,646	361,689	96,800	130,522
38962 Appropriated Renewal & Replacement	0	0	836,500	1,753,000
TOTAL OTHER SOURCES	136,646	361,689	933,300	1,883,522
TOTAL RESOURCES	8,402,333	9,638,312	9,888,097	11,268,193

Division Summary of Appropriations

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
3021 <u>ADMINISTRATION</u>				
Personal Services	155,154	173,897	241,622	257,839
Operating Expenses	205,695	130,174	276,727	173,489
Other Uses	0	0	0	40,000
TOTAL ADMINISTRATION	360,849	304,071	518,349	471,328
3051 <u>TREATMENT</u>				
Personal Services	524,531	710,999	546,240	557,688
Operating Expenses	777,084	853,931	885,133	880,745
TOTAL TREATMENT	1,301,615	1,564,930	1,431,373	1,438,433
3072 <u>REUSE</u>				
Personal Services	130,671	165,820	130,429	133,139
Operating Expenses	378,686	306,621	321,950	251,600
TOTAL REUSE	509,357	472,441	452,379	384,739
3081 <u>DISTRIBUTION</u>				
Personal Services	650,060	873,067	754,585	777,828
Operating Expenses	765,402	671,571	702,091	653,320
TOTAL DISTRIBUTION	1,415,462	1,544,638	1,456,676	1,431,148
3088 <u>OTHER</u>				
Operating Expenses	2,260,470	2,387,583	2,501,349	2,475,513
Debt Service	741,307	722,118	1,547,457	1,538,456
Other Uses	996,565	1,034,883	1,392,014	1,253,576
TOTAL OTHER	3,998,342	4,144,584	5,440,820	5,267,545
3099 <u>CAPITAL PROJECTS</u>				
Personal Services	0	297	0	0
Operating Expenses	(4,500)	19,752	0	0
Capital Outlay	818,605	6,152,397	588,500	2,275,000
Other Uses	(814,105)	(6,172,446)	0	0
TOTAL CAPITAL PROJECTS	0	0	588,500	2,275,000
<u>GRAND TOTAL</u>				
Personal Services	1,460,416	1,924,080	1,672,876	1,726,494
Operating Expenses	4,382,837	4,369,632	4,687,250	4,434,667
Capital Outlay	818,605	6,152,397	588,500	2,275,000
Debt Service	741,307	722,118	1,547,457	1,538,456
Other Uses	182,460	(5,137,563)	1,392,014	1,293,576
TOTAL APPROPRIATIONS	7,585,625	8,030,664	9,888,097	11,268,193

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:

- ◆ Continue to promote water conservation
- ◆ Ensure proper water quality
- ◆ Continue to maintain and improve the system's infrastructure
- ◆ Provide excellent customer service
- ◆ Extend Reuse systems into various subdivisions
- ◆ Execute Water Conservation rebate program

Major Accomplishments:

- Inspected and rehabilitated all elevated water towers
- Installed 1,247 new water meters (potable & irrigation)
- Rehabilitated wells 10, 11 and 14
- Conducted a water meter audit
- Responded to an average of 53 after hours call outs per month

Performance Measures:

	2018-19	2019-20	2020-21
High consumption letters issued	2,400	2,000	2,000
Water conservation promotions	13	13	13
Main Water Treatment Plant (per capita consumption)	200	122	120
Plantation Water Treatment Plant (per capita consumption)	275	240	240

Personnel Schedule

Water Fund

Personnel Schedule

Classification	2020	Change	2021	Amount
<u>Administration 3021</u>				
Admin. Services Coordinator ¹	0.00	0.50	0.50	21,039
Customer Relations Specialist ²	0.80	0.00	0.80	30,966
Deputy Director of Public Works ^{3 & 4}	0.45	0.50	0.95	85,802
Director of Public Works ⁵	0.50	(0.25)	0.25	28,329
Project Manager I ⁶	0.25	0.00	0.25	13,697
Senior Deputy Director	0.25	(0.25)	0.00	0
Total Administration	2.25	0.50	2.75	179,833
<u>Treatment 3051</u>				
Chief Plant Operator	1.00	0.00	1.00	69,950
Lead Plant Operator	1.00	0.00	1.00	51,272
Plant Manager ⁷	0.50	0.00	0.50	47,455
Water Operator Apprentice	6.00	(3.00)	3.00	85,737
Water Operator C	0.00	3.00	3.00	98,758
Plant Tech Apprentice	1.00	(1.00)	0.00	0
Plant Tech C	0.00	1.00	1.00	32,075
Standby				3,650
Total Treatment	9.50	0.00	9.50	388,897
<u>Reuse 3072</u>				
Wastewater Operator B	1.00	0.00	1.00	50,877
Wastewater Operator C	1.00	0.00	1.00	36,608
Standby				1,825
Total Reuse	2.00	0.00	2.00	89,310
<u>Distribution 3081</u>				
Administrative Assistant II	1.00	0.00	1.00	35,276
Crew Leader	1.00	0.00	1.00	49,982
Distribution Tech III	4.00	(1.00)	3.00	111,239
Distribution Tech II	1.00	1.00	2.00	69,348
Distribution Tech Apprentice	5.00	0.00	5.00	137,385
Maintenance Worker II	1.00	(1.00)	0.00	0
Operations Supervisor	1.00	0.00	1.00	64,063
Utility Inspector ⁸	0.00	0.50	0.50	15,434
Standby				3,650
Total Distribution	14.00	(0.50)	13.50	486,377
Total	27.75	0.00	27.75	1,144,417

Note: Allocations

Admin. Services Coordinator ¹ 50%-3021, 50%-4021
 Customer Relations Specialist ² 80%-3021, 20%-5171
 Deputy Director of Public Works ³ 45%-3021, 45%-4021, 10%-5197
 Deputy Director of Public Works ⁴ 50%-3021, 50%- 4020
 Director of Public Works ⁵ 25%-5197, 25%-3021, 25%- 4021, 15%-5171, 5%-5143, 5%-5144
 Project Manager I ⁶ 25%-3021, 25%-4021, 50%-5197
 Plant Manager ⁷ 50%-3051, 25%-4051, 25%-4052
 Utility Inspector ⁸ 50%-3081, 50%- 4081

Water Fund

Administration Division

Appropriations Detail

Appropriations Detail

Account # 043-3021-533

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>					
1210	Regular Salaries & Wages	102,975	100,407	171,001	179,833
1310	Temporary Labor	0	2,593	0	0
1410	Overtime	57	22	1,000	500
1530	Bonuses	634	312	0	0
2110	FICA	7,908	7,738	12,715	12,670
221x	Retirement	11,087	11,393	8,550	9,326
23xx	Insurance	33,358	34,695	45,545	51,442
2410	Workers' Compensation	642	654	809	2,064
26xx	Employee Benefits	(1,507)	16,120	2,002	2,004
2999	Allocated Labor Expense	0	(37)	0	0
TOTAL PERSONAL SERVICES		155,154	173,897	241,622	257,839
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	118,017	36,845	101,000	35,000
3410	Contract Services	0	2,277	20,000	5,000
4010	Travel	0	0	250	250
41xx	Communication	67	68	500	250
4210	Postage	0	73	2,000	1,000
4310	Utilities	5,378	5,901	5,700	6,000
4415	Internal Fleet Lease	1,020	1,020	1,374	2,087
4510	Insurance	69,772	74,567	77,003	90,492
461x	Repairs & Maintenance- Vehicles	456	1,271	965	1,275
4620	Repairs & Maintenance- Buildings	0	0	300	5,000
463x	Repairs & Maintenance- Equipment	3,000	2,000	2,260	1,460
4710	Printing & Binding	0	0	7,000	2,000
4810	Promotional Activities	322	938	50,000	10,000
4911	Advertising-Other Ads	26	0	1,600	1,600
4934	ZW Warehouse Over/Short	(2)	(5)	0	0
4945	Injury/Damage to Others	196	0	0	0
5180	Minor Furniture & Equip	91	191	0	5,000
521x	Operating Supplies	564	595	1,075	1,075
5230	Fuel Purchases	358	457	1,500	500
5410	Publications & Memberships	6,430	3,976	3,000	4,000
5520	Training	0	0	1,200	1,500
TOTAL OPERATING EXPENSES		205,695	130,174	276,727	173,489
<u>OTHER USES</u>					
9501	Water Conservation Rebate	0	0	0	40,000
TOTAL OTHER USES		0	0	0	40,000
TOTAL APPROPRIATIONS		360,849	304,071	518,349	471,328

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	241,622	257,839	16,217	6.71%
Operating Expenses	276,727	173,489	(103,238)	-37.31%
Other Uses	0	40,000	40,000	100.00%
TOTALS	518,349	471,328	(87,021)	-16.79%

Significant Budget Changes:

The increase in Personal Services is due to adding a Admin. Services Coordinator position which is split with this division and Wastewater Admin (4021). Additionally the decrease in Operating Expenses is due to a reduction in Engineering Services (3130) for FY 21. The change in Other Uses is due to moving the Water Conservation Rebate (9501) from the Operating Expenses category to Other Uses.

Water Fund

Administration Division

Appropriations Summary

Water Fund

Treatment Division

Appropriations Detail

Appropriations Detail

Account # 043-3051-533

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	342,702	367,503	369,119	388,897
1410	Overtime	15,849	13,851	15,000	15,000
1530	Bonuses/Incentives	406	1,383	0	0
1641	Vacation/Terms & Buyout	5,919	6,930	0	0
2110	FICA	26,967	28,493	26,791	28,236
221x	Retirement	34,142	36,840	36,919	35,772
23xx	Insurance	93,432	99,520	79,793	69,512
2410	Workers' Compensation	17,856	17,825	18,498	19,518
26xx	Other Payroll Benefits	(12,742)	138,654	120	753
TOTAL PERSONAL SERVICES		524,531	710,999	546,240	557,688
OPERATING EXPENSES					
31xx	Professional Services	37,577	34,225	60,000	61,000
3410	Contract Services	24,938	62,387	97,355	98,900
4010	Travel	1,572	2,602	5,000	5,000
41xx	Communication	3,848	3,357	3,915	4,000
4210	Postage	2,049	3,177	4,000	4,000
4310	Utilities	419,964	409,193	460,000	460,000
4415	Internal Fleet Lease	11,033	11,081	14,617	13,198
4510	Insurance	6,596	4,846	5,184	5,809
461x	Repairs & Maintenance- Vehicles	106,853	96,374	86,672	92,588
4620	Repairs & Maintenance- Buildings	8,418	2,113	19,000	19,000
4625	Repairs & Maintenance- Non-Build	13,818	2,784	3,000	3,000
46xx	Repairs & Maintenance- Equipment	52,068	120,369	3,250	3,250
4710	Printing & Binding	0	0	500	500
48xx	Promotional Activities	0	12,006	0	0
4911	Advertising	0	0	200	200
4920	Other Current Charges	273	50	1,000	2,000
518x	Minor Furniture & Equip	30	0	300	800
5210	Operating Supplies	14,265	9,303	12,000	12,000
5215	Uniforms	1,491	1,481	3,250	6,500
5230	Fuel Purchases	9,179	12,784	12,000	13,000
5231	Diesel Fuel	5,065	1,076	3,000	3,000
5280	Chemicals	55,218	59,989	85,000	67,000
5410	Publications & Memberships	943	1,103	890	1,000
5520	Training	1,886	3,631	5,000	5,000
TOTAL OPERATING EXPENSES		777,084	853,931	885,133	880,745
TOTAL APPROPRIATIONS		1,301,615	1,564,930	1,431,373	1,438,433

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	546,240	557,688	11,448	2.10%
Operating Expenses	885,133	880,745	(4,388)	-0.50%
TOTALS	1,431,373	1,438,433	7,060	0.49%

Water Fund

Treatment Division

Appropriations Summary

Water Fund

Reuse Division

Appropriations Detail

Appropriations Detail

Account # 043-3072-533

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>					
1210	Regular Salaries & Wages	87,954	85,185	88,486	89,310
1410	Overtime	8,260	11,261	5,000	5,000
1530	Bonuses	0	1,061	0	0
1641	Vacation/ Terms & Buyout	1,884	1,900	0	0
2110	FICA	7,177	7,187	6,205	6,263
2210	Retirement	9,720	10,091	10,077	9,460
23xx	Insurance	16,479	16,843	16,667	19,075
2410	Workers' Compensation	4,152	4,322	3,874	3,911
26xx	Other Payroll Benefits	(4,955)	27,970	120	120
TOTAL PERSONAL SERVICES		130,671	165,820	130,429	133,139
<u>OPERATING EXPENSES</u>					
3410	Contract Services	10,020	8,929	12,400	12,400
4010	Travel	0	0	800	800
4110	Communication	0	215	0	0
4310	Utilities	210,418	157,951	180,000	120,000
461x	Repairs & Maintenance-Vehicles	13,287	9,709	4,000	6,000
4620	R & M Buildings	384	1,279	500	500
4625	Repairs & Maintenance- Non Bldg	909	27,174	300	300
4920	Other Current Charges	80	75	0	0
5180	Minor Furniture/Equipment	360	346	800	800
521x	Operating Supplies	125,747	88,155	96,000	86,000
5215	Uniforms	360	190	650	1,300
5230	Fuel Purchases	368	0	1,000	1,000
5280	Chemicals	16,718	12,523	25,000	22,000
5410	Publications & Memberships	0	75	0	0
5520	Training	35	0	500	500
TOTAL OPERATING EXPENSES		378,686	306,621	321,950	251,600
TOTAL APPROPRIATIONS		509,357	472,441	452,379	384,739

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	130,429	133,139	2,710	2.08%
Operating Expenses	321,950	251,600	(70,350)	-21.85%
TOTALS	452,379	384,739	(67,640)	-14.95%

Significant Budget Changes:

The reduction in Operating Expenses is due to a reduction in Utilities (4310) as a result of no longer having Sprayfields as a disposal method.

**Water
Fund**

**Reuse
Division**

**Appropriations
Summary**

Water Fund

Distribution Division

Appropriations Detail

Appropriations Detail

Account # 043-3081-533

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	390,371	409,539	488,561	486,377
1410	Overtime	47,263	35,406	45,000	45,000
15xx	Bonuses/Incentives	3,515	42	0	0
1641	Vacation/ Terms & Buyout	0	1,366	0	0
2110	FICA	31,659	31,681	34,496	33,769
221x	Retirement	43,393	44,434	41,802	39,682
23xx	Insurance	128,414	149,681	120,467	149,115
2410	Workers' Compensation	20,493	20,385	23,301	23,144
26xx	Employee Benefits	(15,048)	180,533	958	741
TOTAL PERSONAL SERVICES		650,060	873,067	754,585	777,828
<u>OPERATING EXPENSES</u>					
3110	Professional Services	0	3,000	0	0
3130	Engineering Services	0	0	10,000	10,000
3410	Contract Services	97,353	98,217	99,500	99,500
3499	Inter Dept Contract Oblig	53,558	54,234	52,088	56,738
4010	Travel	1,596	856	5,000	4,950
4110	Communication	2,695	3,068	2,400	3,010
4210	Postage	4	22	50	250
4310	Utilities	11,666	10,852	15,000	12,000
4410	Rentals	0	0	1,000	0
4415	Internal Fleet Lease	27,955	28,571	38,091	26,546
4510	Insurance	5,856	6,119	7,140	6,227
461x	Repairs & Maintenance- Vehicles	41,927	42,518	44,237	44,014
462x	Repairs & Maintenance- Buildings	1,575	87	0	500
4625	Repairs & Maintenance- Non-Build	7,495	37,732	35,500	35,500
46xx	Repairs & Maintenance- Equipment	13,473	2,250	2,630	2,630
4710	Printing & Binding	0	173	80	250
49xx	Other Current Charges	0	404	3,850	3,750
5180	Minor Furniture & Equip	7,670	11,065	8,000	10,500
521x	Operating Supplies	115,261	104,287	100,000	100,000
521x	Meters	332,625	214,223	225,000	180,000
5215	Uniforms	2,807	3,716	3,900	5,850
522x	Hydrants	15,880	22,682	17,500	17,500
5230	Fuel Purchases	24,196	23,887	25,000	25,000
5410	Publications & Memberships	465	455	1,625	555
5520	Training	1,345	3,153	4,500	8,050
TOTAL OPERATING EXPENSES		765,402	671,571	702,091	653,320
TOTAL APPROPRIATIONS		1,415,462	1,544,638	1,456,676	1,431,148

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	754,585	777,828	23,243	3.08%
Operating Expenses	702,091	653,320	(48,771)	-6.95%
TOTALS	1,456,676	1,431,148	(25,528)	-1.75%

Significant Budget Changes:

The change in Operating Expenses is due to a reduction in meters (521x) for FY 21.

Water Fund

Distribution Division

Appropriations Summary

Water Fund

Other

Appropriations Detail

Appropriations Detail

Account # 043-3088-5xx

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING EXPENSES</u>					
4950	Uncollectible Accounts	18,998	26,407	20,000	25,000
5001	Cost Allocation- City Commission	10,114	11,385	18,865	19,097
5002	Cost Allocation- City Manager	57,161	61,742	75,662	64,801
5003	Cost Allocation- City Clerk	19,014	21,641	21,304	22,870
5004	Cost Allocation- City Attorney	3,974	4,722	5,000	5,970
5005	Cost Allocation- Accounting	76,586	79,934	107,379	104,408
5006	Cost Allocation- Customer Service	260,903	318,655	326,131	333,624
5007	Cost Allocation- Purchasing	7,853	5,631	14,269	8,817
5008	Cost Allocation- Warehouse	36,788	24,494	21,212	22,664
5009	Cost Allocation- Human Resources	16,472	16,707	18,920	21,587
5010	Cost Allocation- IT	187,852	234,901	241,362	245,456
5011	Cost Allocation- GIS	88,648	98,571	117,293	111,942
5013	Cost Allocation- Facilities	11,395	13,234	11,123	12,047
5015	Cost Allocation- Planning & Zoning	60,983	76,225	77,829	77,230
5910	Depreciation Expense	1,403,729	1,393,334	1,425,000	1,400,000
TOTAL OPERATING EXPENSES		2,260,470	2,387,583	2,501,349	2,475,513
<u>DEBT SERVICE</u>					
7110	Principal-Long Term Debt	0	0	858,575	886,879
721x	Interest-Long Term Debt	795,603	776,154	742,870	705,650
7311	Fees	2,562	2,822	2,870	2,785
7320	Amortize Debt Discount/Premium	(81,619)	(81,619)	(81,619)	(81,619)
7330	Amortize Debt Issue Cost	24,761	24,761	24,761	24,761
TOTAL DEBT SERVICE		741,307	722,118	1,547,457	1,538,456
<u>OTHER USES</u>					
9101	Transfer to General Fund	669,566	674,296	644,618	718,582
9102	Surcharge Transfer	314,180	344,430	345,151	357,980
9115	Transfer to Building Fund	4,360	3,540	0	0
9150	R&R Reserve	0	0	75,000	75,000
9160	Reserve/Future Capital	0	0	327,245	102,014
9960	Interest-Customer Deposit	8,459	12,617	0	0
TOTAL OTHER USES		996,565	1,034,883	1,392,014	1,253,576
TOTAL APPROPRIATIONS		3,998,342	4,144,584	5,440,820	5,267,545

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	2,501,349	2,475,513	(25,836)	-1.03%
Debt Service	1,547,457	1,538,456	(9,001)	-0.58%
Other Uses	1,392,014	1,253,576	(138,438)	-9.95%
TOTALS	5,440,820	5,267,545	(173,275)	-3.18%

Significant Budget Changes:

The change in Operating Expenses is mainly attributable to a decrease in Depreciation Expense (5910).

The decrease in Other Uses is directly related to a reduction in the Reserve/Future Use (9160) for FY21.

**Water
Fund**

Other

**Appropriations
Summary**

Water Fund

Capital Projects

Appropriations Detail

Appropriations Detail

Account # 043-3099-533

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>					
1210	Regular Salaries & Wages	0	202	0	0
2110	FICA	0	15	0	0
221x	Retirement	0	10	0	0
23xx	Insurance	0	25	0	0
2410	Workers' Compensation	0	8	0	0
26xx	Other Payroll Benefits	0	37	0	0
TOTAL PERSONAL SERVICES		0	297	0	0
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	(4,500)	18,073	0	0
4310	Utilities	0	135	0	0
5180	Minor Furniture/Equipment	0	1,544	0	0
TOTAL OPERATING EXPENSES		(4,500)	19,752	0	0
<u>CAPITAL OUTLAY</u>					
6210	Buildings	58,602	395,965	8,500	0
6310	Improvements Other Than Bldgs	718,978	5,679,539	575,000	2,275,000
6410	Machinery & Equipment	41,025	76,893	5,000	0
TOTAL CAPITAL OUTLAY		818,605	6,152,397	588,500	2,275,000
<u>OTHER USES</u>					
9999	WIP- Contra	(814,105)	(6,172,446)	0	0
TOTAL OTHER USES		(814,105)	(6,172,446)	0	0
TOTAL APPROPRIATIONS		0	0	588,500	2,275,000

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Capital Outlay	588,500	2,275,000	1,686,500	286.58%
TOTALS	588,500	2,275,000	1,686,500	286.58%

Water Fund

Capital Projects

Appropriations Summary

Water Fund

Project Schedule

Project Schedule

<u>WF/Job</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
<u>430002</u>	<u>Mains (1,900,000)</u>		
	Spring Creek Reuse Extension	Renewal & Replacement	200,000
1284730	Cottonwood Line Replacement	Renewal & Replacement	400,000
1305723	Treadway School Road Loop	Renewal & Replacement	550,000
1284728	Westside Drive Line Replacement	Current Revenue	750,000
<u>430006</u>	<u>Plant & Storage (375,000)</u>		
	Elevated Tank Inspection & Rehab	Renewal & Replacement	200,000
	Well Rehabilitation	Renewal & Replacement	75,000
	Water Treatment Facility Replacements	Renewal & Replacement	100,000
TOTAL			<u><u>2,275,000</u></u>
Source of Funds			
		Current Revenue	750,000
		Renewal & Replacement	1,525,000
TOTAL			<u><u>2,275,000</u></u>

Cliff Kelsey, Director of Public Works

The Wastewater Fund is responsible for providing the proper conveyance, treatment, and disposal of reclamation of wastewater within the City's service area, and meeting all regulatory agency requirements and protecting the environment from untreated waste streams.

Responsibilities:

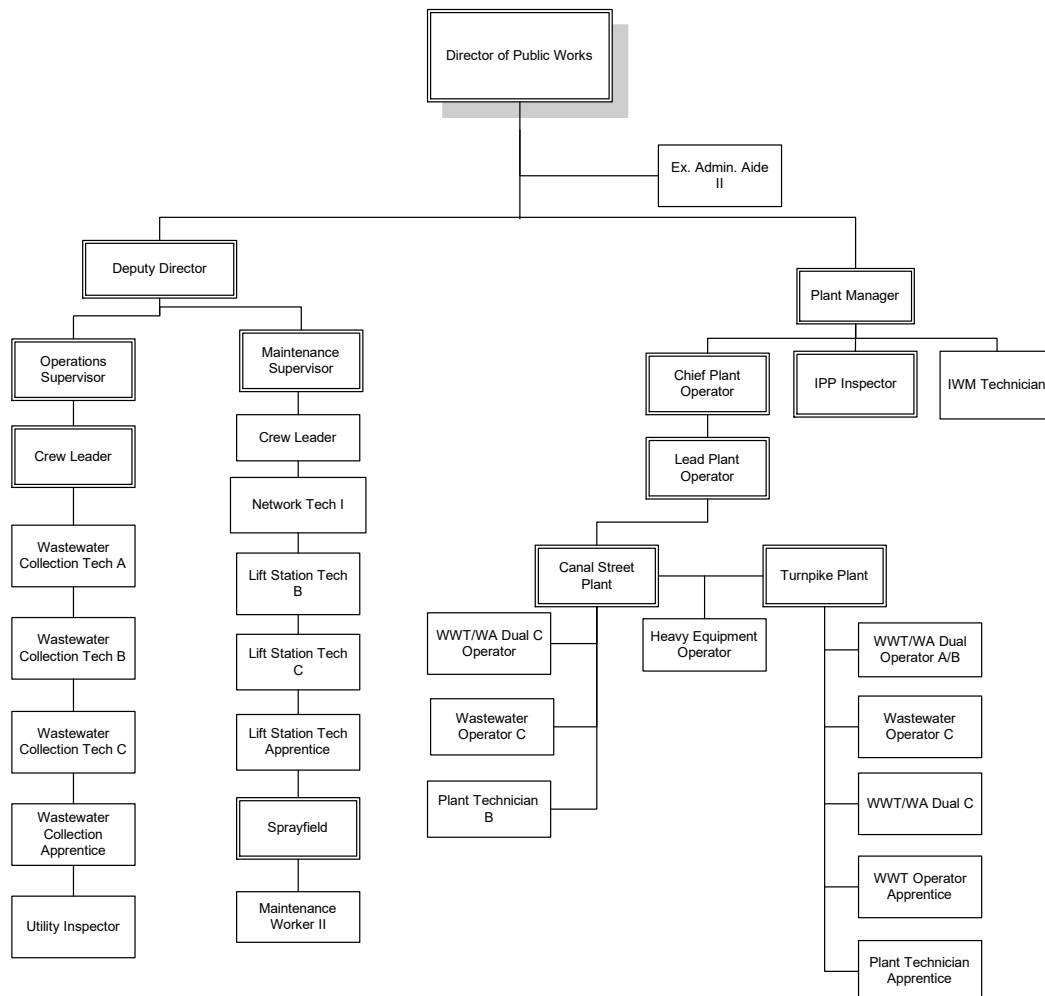
Treatment Plant

- Maintain Proper Treatment
- Preventive maintenance
- Monitor/operate/maintain reclamation sites

Collection

- Install new wastewater conveyance lines
- Repair/replace lift stations
- Repair/replace force main collection system
- Repair/replace maintain gravity collection system

Organizational Chart



Wastewater Fund

Organization

Total Budget
\$ 16,874,313

Wastewater
Fund

Wastewater
System
Description

Wastewater System Description

The wastewater collection system consists of 177 lift stations, 87 miles of force mains, and 181 miles of gravity sewer lines. Gravity sewer lines range from 4 to 21 inches in diameter and force mains range from 4 to 24 inches in diameter. The City has permits from the Florida Department of Environmental Protection to operate two 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 wastewater system is in compliance with all State and Federal regulations. The City treats its effluent water to an advanced secondary standard (public access quality) and provides reuse water for irrigation to several areas of the City. In 2019 the City is transitioned from land application of liquid biosolids to disposal of dewatered biosolids at licensed disposal sites. In addition, the City is expanding the Turnpike WWTF to provide regional support to development in west Lake County. With the Turnpike and Canal Street Wastewater Treatment Facilities, the City anticipates having sufficient wastewater treatment/ disposal capacity through the year 2030.

Budget Summary – Operating Statement

Wastewater Fund

Budget Summary– Operating Statement

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING REVENUE</u>				
Charges for Services	11,102,706	11,804,816	11,779,055	12,423,435
Other Operating Revenue	851,726	4,921,880	736,083	2,528,878
TOTAL REVENUE SOURCES	11,954,432	16,726,696	12,515,138	14,952,313
<u>OPERATING APPROPRIATIONS</u>				
Administration	532,174	339,837	379,486	417,659
Canal Street Treatment Plant	1,057,525	1,104,435	1,164,910	1,164,432
Turnpike Treatment	737,433	881,191	985,907	963,848
Laboratory	190,786	153,530	202,058	202,758
Sprayfield	67,970	68,536	0	0
Collections	963,523	950,165	1,121,646	1,139,390
Lift Stations	1,284,773	1,324,099	1,485,133	1,537,029
Other Operating Expenses	3,371,966	3,443,708	4,465,817	5,607,977
TOTAL APPROPRIATIONS	(8,206,150)	(8,265,501)	(9,804,957)	(11,033,093)
NET INCOME FROM OPERATIONS	3,748,282	8,461,195	2,710,181	3,919,220
Non-Operating Revenue	0	0	0	0
Non-Operating Appropriations	(47)	(57)	0	0
NET OTHER INCOME	(47)	(57)	0	0
NET INCOME BEFORE TRANSFERS	3,748,235	8,461,138	2,710,181	3,919,220
Transfers to other funds	(879,012)	(892,498)	(897,152)	(955,243)
NET INCOME AFTER TRANSFERS	2,869,223	7,568,640	1,813,029	2,963,977
Other Sources	0	705,086	5,281,971	1,922,000
Capital Projects	(1)	0	(7,095,000)	(2,992,000)
NET OTHER SOURCES	(1)	705,086	(1,813,029)	(1,070,000)
UNAPPROPRIATED BALANCE	2,869,222	8,273,726	0	1,893,977

Wastewater Fund

Revenue Detail

Revenue Detail

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>LICENSES & PERMITS</u>				
32421 Impact Fees - Residential	575,992	516,972	462,995	738,800
32422 Impact Fees - Commercial	70,075	21,302	4,285	75,514
TOTAL LICENSES & PERMITS	646,067	538,274	467,280	814,314
<u>INTERGOVERNMENTAL REVENUE</u>				
33738 St Johns River Water Mgmt Dist.	0	0	0	1,400,000
TOTAL INTERGOVERNMENTAL	0	0	0	1,400,000
<u>CHARGES FOR SERVICES</u>				
34351 Residential	7,534,825	7,938,889	7,998,294	8,173,368
34352 Commercial Class 1	697,787	752,788	777,169	780,038
34352 Commercial Class 2	131,540	148,618	152,051	154,178
34352 Commercial Class 3	888,372	965,798	1,040,691	1,096,306
34352 Commercial Class 4	66,990	68,948	0	73,080
34352 Industrial	16,794	16,904	17,220	17,400
34353 Misc Bill - Combined Rate	1,332,810	1,310,524	1,318,362	1,339,584
34354 Multi-Family	180,934	197,200	206,877	211,904
34356 Bulk Use Charge- SSUC	0	149,120	0	298,384
34356 Municipal	24,522	29,917	23,614	37,758
34905 Penalties	94,100	88,624	93,097	96,315
34911 Oil & Grease Management	71,026	73,627	75,534	76,315
34918 Misc Service Revenue	63,006	63,859	76,146	68,805
TOTAL CHARGES FOR SERVICES	11,102,706	11,804,816	11,779,055	12,423,435
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	247,671	405,914	201,369	312,500
36130 Gain/Loss Investments	(63,063)	206,514	26,975	0
36402 Gain From Sale of Fixed Assets	0	3,724,213	0	0
36404 Recovery From Losses	0	45,382	37,841	0
36501 Sale of Surplus Materials	385	1,548	2,532	0
36925 Misc Jobbing Revenue	18,936	0	0	0
36990 Misc Non-Operating Revenue	1,730	35	86	2,064
TOTAL MISCELLANEOUS	205,659	4,383,606	268,803	314,564
<u>OTHER SOURCES</u>				
38950 Contributions - Cust/Dev	0	205,086	0	0
38962 Appropriated Renewal & Replacement	0	0	1,552,000	1,922,000
38980 Private Sources- Villages Sale & Capacity	0	500,000	3,729,971	0
TOTAL OTHER SOURCES	0	705,086	5,281,971	1,922,000
TOTAL RESOURCES	11,954,432	17,431,782	17,797,109	16,874,313

Division Summary of Appropriations

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
4021 <u>ADMINISTRATION</u>				
Personal Services	241,143	241,423	263,402	285,403
Operating Expenses	291,031	98,414	116,084	132,256
TOTAL ADMINISTRATION	532,174	339,837	379,486	417,659
4051 <u>CANAL ST. TREATMENT</u>				
Personal Services	397,349	412,768	457,851	475,942
Operating Expenses	660,176	691,667	707,059	688,490
TOTAL CANAL ST. PLANT	1,057,525	1,104,435	1,164,910	1,164,432
4052 <u>TURNPIKE TREATMENT</u>				
Personal Services	372,793	319,919	434,003	378,390
Operating Expenses	364,640	561,272	551,904	585,458
TOTAL TURNPIKE PLANT	737,433	881,191	985,907	963,848
4061 <u>LABORATORY</u>				
Personal Services	106,611	97,360	114,091	121,436
Operating Expenses	84,175	56,170	87,967	81,322
TOTAL LABORATORY	190,786	153,530	202,058	202,758
4071 <u>SPRAYFIELD</u>				
Personal Services	32,506	36,423	0	0
Operating Expenses	35,464	32,113	0	0
TOTAL SPRAYFIELD	67,970	68,536	0	0
4081 <u>COLLECTIONS</u>				
Personal Services	539,283	523,595	620,200	650,150
Operating Expenses	424,240	426,570	501,446	489,240
TOTAL COLLECTIONS	963,523	950,165	1,121,646	1,139,390
4082 <u>LIFT STATIONS</u>				
Personal Services	631,939	664,232	708,376	713,012
Operating Expenses	652,834	659,867	776,757	824,017
TOTAL LIFT STATIONS	1,284,773	1,324,099	1,485,133	1,537,029
4088 <u>OTHER</u>				
Operating Expenses	2,713,237	2,806,624	2,925,292	2,933,911
Debt Service	658,729	637,084	1,465,525	2,599,066
Other Uses	879,059	892,555	972,152	2,924,220
TOTAL OTHER	4,251,025	4,336,263	5,362,969	8,457,197
4099 <u>CAPITAL PROJECTS</u>				
Personal Services	0	1,174	0	0
Operating Expenses	316,814	221,731	0	0
Capital Outlay	1,823,100	3,315,486	7,095,000	2,992,000
Other Uses	(2,139,913)	(3,538,391)	0	0
TOTAL CAPITAL PROJECTS	1	0	7,095,000	2,992,000
<u>GRAND TOTAL</u>				
Personal Services	2,321,624	2,296,894	2,597,923	2,624,333
Operating Expenses	5,542,611	5,554,428	5,666,509	5,734,694
Capital Outlay	1,823,100	3,315,486	7,095,000	2,992,000
Debt Service	658,729	637,084	1,465,525	2,599,066
Other Uses	(1,260,854)	(2,645,836)	972,152	2,924,220
TOTAL APPROPRIATIONS	9,085,210	9,158,056	17,797,109	16,874,313

Wastewater Fund

Division Summary of Appropriations

Wastewater Fund

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ 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 33, 36, 41, 43, 50A, 50C & 50D
- 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 176,599 linear feet of lines and identified/repared 206 faults

Performance Measures:

	2018-19	2019-20	2020-21
Install/repair clean-outs	25	25	25
IPP customers passing monthly compliance inspections	90%	100%	100%
Minor (<1,000 gallons) spills/discharges	5	5	0
Major (>1,000 gallons) spills/discharges	5	5	0

Personnel Schedule

Wastewater Fund

Personnel Schedule

Classification	2020	Change	2021	Amount
<u>Administration 4021</u>				
Admin. Services Coordinator ¹	0.00	0.50	0.50	21,039
Deputy Director of Public Works ^{2 & 3}	0.45	0.50	0.95	85,803
Director of Public Works ⁴	0.50	(0.25)	0.25	28,328
Executive Admin. II	1.00	0.00	1.00	44,782
Project Manager I ⁵	0.25	0.00	0.25	13,697
Senior Deputy Director	0.25	(0.25)	0.00	0
Total Administration	2.45	0.50	2.95	193,648
<u>Canal Street 4051</u>				
Chief Plant Operator ⁶	0.50	0.00	0.50	29,620
Heavy Equipment Operator ⁷	0.50	0.00	0.50	16,526
Lead Plant Operator	1.00	0.00	1.00	47,320
Plant Manager ⁸	0.25	0.00	0.25	23,728
Plant Technician A	1.00	0.00	1.00	40,934
Wastewater Operator C	2.00	0.00	2.00	71,698
WWT/WA Dual Oper C	2.00	0.00	2.00	72,030
Standby				2,394
Total Canal Street	7.25	0.00	7.25	304,249
<u>Turnpike 4052</u>				
Chief Plant Operator ⁶	0.50	0.00	0.50	29,619
Heavy Equipment Operator ⁷	1.50	0.00	1.50	46,208
Plant Manager ⁸	0.25	0.00	0.25	23,728
Plant Technician Apprentice	0.00	1.00	1.00	27,477
Plant Technician C	1.00	(1.00)	0.00	0
WWT/WA Dual Operator A/B	1.00	(1.00)	0.00	0
WWT/WA Dual Operator B/C	0.00	1.00	1.00	37,419
WWT/WA Dual Operator C	1.00	0.00	1.00	37,107
Wastewater Oper Apprentice	1.00	(1.00)	0.00	0
Wastewater Oper C	1.00	0.00	1.00	35,090
Standby				1,256
Total Turnpike	7.25	(1.00)	6.25	237,903
<u>Laboratory 4061</u>				
Industrial Waste Monitoring Technician	1.00	0.00	1.00	41,725
Industrial Pretreatment Inspector	1.00	0.00	1.00	44,429
Total Laboratory	2.00	0.00	2.00	86,154

Continued to next page

Wastewater Fund

Personnel Schedule

Personnel Schedule

(Continued)

Classification	2020	Change	2021	Amount
<u>Collections 4081</u>				
Crew Leader ⁹	0.67	0.00	0.67	32,638
Operations Supervisor ¹⁰	0.67	0.00	0.67	39,648
Utility Inspector ¹¹	1.00	0.50	1.50	49,899
Wastewater Collection Tech Apprentice	3.00	0.00	3.00	82,430
Wastewater Collection Tech A	1.00	0.00	1.00	41,350
Wastewater Collection Tech B	1.00	1.00	2.00	69,348
Wastewater Collection Tech C	4.00	(1.00)	3.00	96,221
Standby				3,650
Total Collections	11.34	0.50	11.84	415,184
<u>Lift Stations 4082</u>				
Crew Leader	1.00	0.00	1.00	43,888
Lift Station Tech Apprentice	1.00	1.00	2.00	54,954
Lift Station Tech A	2.00	0.00	2.00	77,876
Lift Station Tech B	3.00	(1.00)	2.00	84,926
Lift Station Tech C	2.00	0.00	2.00	64,147
Maintenance Supervisor	1.00	0.00	1.00	71,240
Network Technician I	1.00	0.00	1.00	38,126
Standby				3,650
Total Lift Stations	11.00	0.00	11.00	438,807
Total	41.29	0.00	41.29	1,675,946

Note: Allocations

Admin. Service Coordinator ¹ 50%-3021, 50%-4021
 Deputy Director of Public Works ² 45%-3021, 45%-4021, 10%-5197
 Deputy Director of Public Works ³ 50%-3021, 50%-4021
 Director of Public Works ⁴ 25%-5197, 25%-3021, 25%-4021, 15%-5171, 5%-5143, 5%-5144
 Project Manager I ⁵ 25%-3021, 25%-4021, 50%-5197
 Chief Plant Operator ⁶ 50%-4051, 50%-4052
 Heavy Equipment Operator ⁷ 50%-4051, 50%-4052
 Plant Manager ⁸ 50%-3051, 25%-4051, 25%-4052
 Crew Leader ⁹ 67%-4081, 33%-5171
 Operations Supervisor ¹⁰ 67%-4081, 33%-5171
 Utility Inspector ¹¹ 50%-3081, 50%-4081



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Wastewater Fund

Administration Division

Appropriations Detail

Appropriations Detail

Account # 044-4021-535

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>				
121x Regular Salaries & Wages	157,007	160,329	183,541	193,648
1310 Temporary Labor	0	960	0	0
1410 Overtime	57	298	250	250
1530 Bonuses/Incentives	634	312	0	0
1641 Vacation/Terms & Buyout	0	0	0	0
2110 FICA	11,834	11,956	13,690	13,579
221x Retirement	12,866	13,318	9,177	10,017
23xx Insurance	60,317	57,317	53,898	63,566
2410 Workers' Compensation	744	758	844	2,102
26xx Other Payroll Benefits	(2,316)	(3,825)	2,002	2,241
TOTAL PERSONAL SERVICES	241,143	241,423	263,402	285,403
<u>OPERATING EXPENSES</u>				
31xx Professional Services	12,221	6,471	18,280	20,000
4010 Travel	33	247	50	50
41xx Communication	111	529	450	550
4210 Postage	0	8	70	20
4510 Insurance	85,652	85,200	89,029	104,731
463x Repairs & Maintenance- Equipment	1,100	4,400	4,600	4,860
4710 Printing & Binding	0	39	0	100
4810 Promotional Activities	0	0	150	150
4911 Advertising	26	267	70	70
4920 Other Current Charges	129	0	0	0
4945 Injury/Damage to Others	188,892	0	0	0
5180 Minor Furniture & Equip	842	75	0	0
5210 Operating Supplies	195	463	400	400
5215 Uniforms	0	156	85	325
5410 Publications & Memberships	30	210	500	500
5520 Training	1,800	349	2,400	500
TOTAL OPERATING EXPENSES	291,031	98,414	116,084	132,256
TOTAL APPROPRIATIONS	532,174	339,837	379,486	417,659

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	263,402	285,403	22,001	8.35%
Operating Expenses	116,084	132,256	16,172	13.93%
TOTALS	379,486	417,659	38,173	10.06%

Significant Budget Changes:

The increase in Personal Services is due to adding a Admin. Services Coordinator position which is split with this division and Water Admin (3021). Operating Expenses increased due to Insurance (4510) for FY 21.

Wastewater Fund

Administration Division

Appropriations Summary

Wastewater Fund

Canal Street Treatment Plant Division

Appropriations Detail

Appropriations Detail

Account # 044-4051-535

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	248,572	261,479	296,406	304,249
1410	Overtime	11,335	20,933	13,000	13,000
15xx	Bonuses/Incentives	203	692	0	0
1641	Vacation/Terms & Buyout	2,330	1,423	0	0
2110	FICA	18,293	19,853	20,587	21,159
221x	Retirement	32,409	33,972	36,384	34,267
23xx	Insurance	88,890	79,569	77,911	89,213
2410	Workers' Compensation	11,520	12,108	13,167	13,493
26xx	Other Payroll Benefits	(16,203)	(17,261)	396	561
TOTAL PERSONAL SERVICES		397,349	412,768	457,851	475,942
OPERATING EXPENSES					
31xx	Professional Services	5,001	3,997	90,000	20,000
3410	Contract Services	80,272	57,016	54,217	45,635
4010	Travel	3,730	3,468	4,780	5,000
41xx	Communication	1,806	1,440	1,000	1,800
4210	Postage	183	769	600	600
4310	Utilities	305,897	311,375	310,000	310,000
4410	Rentals	0	0	500	1,000
4415	Internal Fleet Lease	18,257	16,857	22,699	18,180
4510	Insurance	4,817	6,174	6,435	6,840
461x	Repairs & Maintenance- Vehicles	88,141	123,389	83,855	89,509
4620	Repairs & Maintenance- Buildings	5,631	1,544	2,000	3,000
4625	Repairs & Maintenance- Non-Build	21,070	659	2,000	2,000
46xx	Repairs & Maintenance- Equipment	3,562	4,783	6,560	6,100
4710	Printing & Binding	50	0	150	150
4810	Promotional Activities	62	180	200	250
4911	Advertising	0	0	200	200
4920	Other Current Charges	762	50	0	100
5180	Minor Furniture & Equip	7,570	11,215	8,000	8,000
5210	Operating Supplies	14,715	8,455	15,000	15,000
5215	Uniforms	1,086	1,876	2,763	5,526
5230	Fuel Purchases	6,022	11,109	17,000	17,000
5280	Chemicals	90,057	126,019	75,000	125,000
5410	Publications & Memberships	154	694	300	3,800
5520	Training	1,331	598	3,800	3,800
TOTAL OPERATING EXPENSES		660,176	691,667	707,059	688,490
TOTAL APPROPRIATIONS		1,057,525	1,104,435	1,164,910	1,164,432

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	457,851	475,942	18,091	3.95%
Operating Expenses	707,059	688,490	(18,569)	-2.63%
TOTALS	1,164,910	1,164,432	(478)	-0.04%

Wastewater Fund

Canal Street Treatment Plant Division

Appropriations Summary

Wastewater Fund

Turnpike Treatment Plant Division

Appropriations Detail

Appropriations Detail

Account # 044-4052-535

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
PERSONAL SERVICES				
12xx Regular Salaries & Wages	235,345	190,508	285,205	237,903
1410 Overtime	15,280	11,605	12,000	15,000
15xx Bonuses/Incentives	203	692	0	0
1641 Vacation/Terms & Buyouts	5,963	16,114	0	0
2110 FICA	18,153	15,341	19,577	16,884
221x Retirement	24,545	23,697	28,126	24,190
23xx Insurance	70,455	65,993	75,574	73,049
2410 Workers' Compensation	11,587	10,429	13,043	10,833
26xx Other Payroll Benefits	(8,738)	(14,460)	478	531
TOTAL PERSONAL SERVICES	372,793	319,919	434,003	378,390
OPERATING EXPENSES				
31xx Professional Services	0	32,058	20,000	20,000
3410 Contract Services	10,466	94,383	46,217	41,555
4010 Travel	440	853	4,000	4,000
41xx Communication	1,177	1,008	650	950
4210 Postage	90	58	500	500
4310 Utilities	225,014	271,737	300,000	300,000
4415 Internal Fleet Lease	9,791	10,231	27,355	19,250
4510 Insurance	2,599	1,559	4,715	3,543
461x Repairs & Maintenance- Vehicles	36,354	58,544	49,762	53,024
4620 Repairs & Maintenance- Buildings	175	905	1,500	1,000
4625 Repairs & Maintenance- Non-Build	1,607	661	1,000	3,000
46xx Repairs & Maintenance- Equipment	1,380	1,658	2,300	3,360
4710 Printing & Binding	0	198	200	200
4810 Promotional Activities	0	0	200	200
4911 Advertising-Other Ads	0	0	500	500
4920 Other Current Charges	1,113	1,025	1,600	3,000
5180 Minor Furniture & Equip	16,308	3,515	10,000	20,500
5210 Operating Supplies	8,116	8,904	8,000	8,000
5215 Uniforms	1,155	1,344	2,105	3,576
5230 Fuel Purchases	12,134	18,665	20,500	20,500
5231 Diesel Fuel	2,380	0	0	0
5280 Chemicals	32,453	52,934	45,000	73,000
5410 Publications & Memberships	493	747	800	800
5520 Training	1,395	285	5,000	5,000
TOTAL OPERATING EXPENSES	364,640	561,272	551,904	585,458
TOTAL APPROPRIATIONS	737,433	881,191	985,907	963,848

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	434,003	378,390	(55,613)	-12.81%
Operating Expenses	551,904	585,458	33,554	6.08%
TOTALS	985,907	963,848	(22,059)	-2.24%

Significant Budget Changes:

The decrease in Personal Services is due to eliminating a Wastewater Operator Apprentice position.

Operating Expenses changed due to increased Chemicals (5280) for FY 21.

Wastewater Fund

Turnpike Treatment Plant Division

Appropriations Summary

Wastewater Fund

Laboratory Division

Appropriations Detail

Appropriations Detail

Account # 044-4061-535

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>					
1210	Regular Salaries & Wages	75,076	62,691	78,235	86,154
1410	Overtime	1,619	1,113	1,500	1,500
1641	Vacation/Terms & Buyouts	0	6,300	0	0
2110	FICA	5,486	5,033	5,504	6,239
221x	Retirement	7,950	7,944	8,487	8,359
23xx	Insurance	16,053	16,514	16,667	15,117
2410	Workers' Compensation	3,350	3,376	3,497	3,851
26xx	Other Payroll Benefits	(2,923)	(5,611)	201	216
TOTAL PERSONAL SERVICES		106,611	97,360	114,091	121,436
<u>OPERATING EXPENSES</u>					
3410	Contract Services	55,618	38,863	60,000	52,000
4010	Travel	0	0	500	500
41xx	Communication	520	174	450	450
4210	Postage	2,499	2,564	1,100	1,700
4415	Internal Fleet Lease	3,356	3,356	4,519	3,423
4510	Insurance	0	0	492	519
46xx	Repairs & Maintenance- Vehicles	14,281	3,288	9,731	9,230
462x	Repairs & Maintenance- Buildings	344	475	500	500
4631	Repairs & Maintenance- Equipment	830	830	510	770
4710	Printing & Binding	0	209	100	220
4911	Advertising	0	0	250	200
4920	Other Current Charges	0	0	2,000	2,000
518x	Minor Furniture & Equip	1,034	470	1,000	2,000
5210	Operating Supplies	2,598	2,391	2,300	2,600
5215	Uniforms	205	519	650	1,300
5230	Fuel Purchases	2,800	2,206	3,000	3,100
5410	Publications & Memberships	90	825	365	460
5520	Training	0	0	500	350
TOTAL OPERATING EXPENSES		84,175	56,170	87,967	81,322
TOTAL APPROPRIATIONS		190,786	153,530	202,058	202,758

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	114,091	121,436	7,345	6.44%
Operating Expenses	87,967	81,322	(6,645)	-7.55%
TOTALS	202,058	202,758	700	0.35%

Wastewater Fund

Laboratory Division

Appropriations Summary

**Wastewater
Fund**

**Sprayfield
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 044-4071-535

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	18,951	19,454	0	0
1410	Overtime	42	402	0	0
2110	FICA	1,313	1,423	0	0
221x	Retirement	954	997	0	0
23xx	Insurance	9,715	13,011	0	0
2410	Workers' Compensation	853	901	0	0
26xx	Employee Benefits	678	235	0	0
TOTAL PERSONAL SERVICES		32,506	36,423	0	0
<u>OPERATING EXPENSES</u>					
3410	Contract Services	42	0	0	0
41xx	Communication	269	270	0	0
4310	Utilities	2,066	2,935	0	0
4415	Internal Fleet Lease	7,849	6,975	0	0
4510	Insurance	1,952	2,040	0	0
461x	Repairs & Maintenance- Vehicles	14,689	10,534	0	0
4620	Repairs & Maintenance- Buildings	58	0	0	0
4625	Repairs & Maintenance- Non-Build	0	24	0	0
46xx	Repairs & Maintenance- Equipment	160	0	0	0
5180	Minor Furniture/Equipment	558	1,661	0	0
5210	Operating Supplies	1,095	1,008	0	0
5215	Uniforms	210	148	0	0
5230	Fuel Purchases	6,271	6,518	0	0
5520	Training	245	0	0	0
TOTAL OPERATING EXPENSES		35,464	32,113	0	0
TOTAL APPROPRIATIONS		67,970	68,536	0	0

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	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

Appropriations Summary

Wastewater Fund

Collection Division

Appropriations Detail

Appropriations Detail

Account # 044-4081-535

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	356,758	354,905	407,166	415,184
1410	Overtime	22,756	23,776	25,000	25,000
1641	Vacation/Terms & Buyouts	5,445	6,723	0	0
2110	FICA	27,804	27,609	29,060	29,420
221x	Retirement	37,216	38,119	41,305	39,285
23xx	Insurance	84,665	88,199	97,176	120,695
2410	Workers' Compensation	17,026	17,010	18,266	18,735
26xx	Other Payroll Benefits	(12,387)	(32,746)	2,227	1,831
TOTAL PERSONAL SERVICES		539,283	523,595	620,200	650,150
OPERATING EXPENSES					
31xx	Professional Services	4,500	3,038	5,000	7,500
3410	Contract Services	87,353	96,935	100,000	103,000
3499	Inter Dept Contract Oblig	51,785	52,907	51,906	55,142
4010	Travel	2,909	1,865	3,000	4,000
41xx	Communication	3,306	2,904	3,200	4,500
4210	Postage	306	22	200	200
4310	Utilities	145	0	0	0
4410	Rentals	0	2,913	2,500	4,000
4415	Internal Fleet Lease	59,302	53,179	92,634	70,150
4510	Insurance	5,422	5,303	6,401	6,227
461x	Repairs & Maintenance- Vehicles	43,497	36,306	44,310	44,561
4620	Repairs & Maintenance- Buildings	231	306	1,500	1,500
462x	Repairs & Maintenance- Non-Build	87,922	83,228	135,000	120,000
46xx	Repairs & Maintenance- Equipment	3,010	1,955	1,800	2,460
4710	Printing & Binding	0	39	40	40
4911	Advertising	0	0	100	100
4920	Other Current Charges	199	433	450	450
4945	Injury/ Damage to Others	34,055	25,174	5,000	5,000
5180	Minor Furniture & Equip	1,367	4,698	6,000	6,000
5210	Operating Supplies	14,797	14,084	12,500	12,000
5215	Uniforms	2,788	4,097	3,575	4,500
5230	Fuel Purchases	19,802	23,591	20,000	25,000
5280	Chemicals	0	11,481	3,000	5,000
5410	Publications & Memberships	158	30	330	330
5520	Training	1,386	2,082	3,000	7,580
TOTAL OPERATING EXPENSES		424,240	426,570	501,446	489,240
TOTAL APPROPRIATIONS		963,523	950,165	1,121,646	1,139,390

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	620,200	650,150	29,950	4.83%
Operating Expenses	501,446	489,240	(12,206)	-2.43%
TOTALS	1,121,646	1,139,390	17,744	1.58%

Wastewater Fund

Collection Division

Appropriations Summary

Wastewater Fund

Lift Station Division

Appropriations Detail

Appropriations Detail

Account # 044-4082-535

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
PERSONAL SERVICES					
1210	Regular Salaries & Wages	402,529	410,523	444,653	438,807
1410	Overtime	42,650	58,578	45,000	45,000
1641	Vacation/Terms & Buyouts	10,980	13,505	0	0
2110	FICA	32,633	34,085	31,116	30,620
221x	Retirement	56,436	54,745	57,395	53,054
23xx	Insurance	98,769	104,329	110,972	126,639
2410	Workers' Compensation	18,085	19,301	18,157	17,854
26xx	Other Payroll Benefits	(30,143)	(30,834)	1,083	1,038
TOTAL PERSONAL SERVICES		631,939	664,232	708,376	713,012
OPERATING EXPENSES					
31xx	Professional Services	403	0	0	0
3410	Contract Services	52,584	51,716	102,000	102,000
4010	Travel	1,790	645	3,300	3,990
41xx	Communication	3,397	4,186	5,000	8,540
4210	Postage	240	147	250	500
4310	Utilities	259,365	262,241	220,000	250,000
4410	Rentals	0	304	300	300
4415	Internal Fleet Lease	38,908	37,480	54,861	43,580
4510	Insurance	7,591	3,467	3,939	4,670
461x	Repairs & Maintenance- Vehicles	213,562	216,081	178,702	171,682
4620	Repairs & Maintenance- Buildings	1,145	523	3,000	4,640
4625	Repairs & Maintenance- Non-Build	5,201	10,170	8,500	30,000
46xx	Repairs & Maintenance- Equipment	1,717	2,076	2,380	2,280
4710	Printing & Binding	1,979	0	1,500	1,500
4911	Advertising- Other Ads	0	244	300	300
4920	Other Current Charges	208	124	200	200
4945	Injury/Damage to Others	158	0	5,000	5,000
518x	Minor Furniture & Equip	5,367	9,004	126,000	126,000
5210	Operating Supplies	17,347	16,800	14,000	15,000
5215	Uniforms	2,653	3,775	4,225	5,535
5230	Fuel Purchases	27,125	29,186	28,000	30,000
5280	Chemicals	7,460	7,931	7,000	10,000
5410	Publications & Memberships	60	60	300	300
5520	Training	4,574	3,707	8,000	8,000
TOTAL OPERATING EXPENSES		652,834	659,867	776,757	824,017
TOTAL APPROPRIATIONS		1,284,773	1,324,099	1,485,133	1,537,029

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	708,376	713,012	4,636	0.65%
Operating Expenses	776,757	824,017	47,260	6.08%
TOTALS	1,485,133	1,537,029	51,896	3.49%

Significant Budget Changes:

The increase in Operating Expenses is mainly attributable to an increase in Utilities (4310) for FY 21.

**Wastewater
Fund**

**Lift Station
Division**

**Appropriations
Summary**

Wastewater Fund

Other

Appropriations Detail

Appropriations Detail

Account # 044-4088-5xx

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING EXPENSES</u>				
4950 Uncollectible Accounts	35,517	39,373	37,000	40,000
5001 Cost Allocation- City Commission	15,599	15,861	25,800	26,745
5002 Cost Allocation- City Manager	88,660	85,375	103,481	90,754
5003 Cost Allocation- City Clerk	29,335	29,777	29,137	32,030
5004 Cost Allocation- City Attorney	7,154	8,500	9,000	8,955
5005 Cost Allocation- Accounting	118,406	113,686	146,859	146,224
5006 Cost Allocation- Customer Service	408,436	446,626	446,037	467,242
5007 Cost Allocation- Purchasing	38,632	14,077	39,953	17,634
5008 Cost Allocation- Warehouse	5,336	3,324	4,182	5,075
5009 Cost Allocation- Human Resources	29,649	30,073	34,056	32,381
5010 Cost Allocation- IT	296,351	321,396	337,906	350,652
5011 Cost Allocation- GIS	88,648	98,571	117,293	111,942
5013 Cost Allocation- Facilities	11,395	13,234	11,123	12,047
5015 Cost Allocation- Planning & Zoning	60,983	76,225	77,829	77,230
5910 Depreciation Expense	1,479,136	1,510,526	1,505,636	1,515,000
TOTAL OPERATING EXPENSES	2,713,237	2,806,624	2,925,292	2,933,911
<u>DEBT SERVICE</u>				
7110 Principal-Long Term Debt	0	0	864,641	1,785,173
721x Interest-Long Term Debt	665,744	644,086	607,590	820,641
7311 Fees	3,545	3,558	3,854	3,812
7320 Amortize Debt Discount/Premium	(44,868)	(44,868)	(44,868)	(44,868)
7350 Amortize Debt Extngmt Costs	34,308	34,308	34,308	34,308
TOTAL DEBT SERVICE	658,729	637,084	1,465,525	2,599,066
<u>OTHER USES</u>				
9101 Transfer to General Fund	874,632	888,998	897,152	955,243
9115 Transfer to Building Fund	4,380	3,500	0	0
9150 R&R Reserve	0	0	75,000	75,000
9160 Reserve/Future Capital	0	0	0	1,893,977
9960 Interest-Customer Deposit	47	57	0	0
TOTAL OTHER USES	879,059	892,555	972,152	2,924,220
TOTAL APPROPRIATIONS	4,251,025	4,336,263	5,362,969	8,457,197

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	2,925,292	2,933,911	8,619	0.29%
Debt Service	1,465,525	2,599,066	1,133,541	77.35%
Other Uses	972,152	2,924,220	1,952,068	200.80%
TOTALS	5,362,969	8,457,197	3,094,228	57.70%

Significant Budget Changes:

The increase in Debt Service is directly related to the 2020 Utility System Revenue Note for the Turnpike Plant Expansion. Other Uses increased due to budgeting a Reserve for Future Use (9160) for FY 21.

Wastewater Fund

Other

Appropriations Summary

Wastewater Fund

Capital Projects

Appropriations Detail

Appropriations Detail

Account # 044-4099-535

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>				
1210 Regular Salaries & Wages	0	800	0	0
2110 FICA	0	57	0	0
221x Retirement	0	40	0	0
231X Insurance	0	237	0	0
2410 Workers' Compensation	0	40	0	0
TOTAL PERSONAL SERVICES	0	1,174	0	0
<u>OPERATING EXPENSES</u>				
31xx Professional Services	140,041	207,060	0	0
3410 Contract Services	0	7,871	0	0
4310 Utilities	0	90	0	0
4920 Other Current Charges	176,773	0	0	0
5180 Minor Furniture & Equipment	0	6,698	0	0
5210 Operating Supplies	0	12	0	0
TOTAL OPERATING EXPENSES	316,814	221,731	0	0
<u>CAPITAL OUTLAY</u>				
6210 Buildings	20,645	388,575	0	0
6310 Improvements Other than Bldgs	711,741	1,725,126	7,050,000	2,850,000
6410 Machinery & Equipment	1,090,714	1,201,785	45,000	142,000
TOTAL CAPITAL OUTLAY	1,823,100	3,315,486	7,095,000	2,992,000
<u>OTHER USES</u>				
9999 WIP Contra	(2,139,913)	(3,538,391)	0	0
TOTAL OTHER USES	(2,139,913)	(3,538,391)	0	0
TOTAL APPROPRIATIONS	1	0	7,095,000	2,992,000

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	0	0	0.00%
Capital Outlay	7,095,000	2,992,000	(4,103,000)	-57.83%
TOTALS	7,095,000	2,992,000	(4,103,000)	-57.83%

Wastewater Fund

Capital Projects

Appropriations Summary

Wastewater Fund

Project Schedule

Project Schedule

<u>WF/Job</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
<u>440002</u>	<u>Collecting Sewers (2,650,000)</u>		
	Turnpike Plant Expansion	St Johns River Mgmt Grant	1,400,000
	Line under Building	Renewal & Replacement	200,000
	Venetian isle System Upgrades	Renewal & Replacement	750,000
	Lift Station Rehabilitation	Renewal & Replacement	300,000
<u>440003</u>	<u>Other Equipment (292,000)</u>		
	IPP Field Sampler	Renewal & Replacement	6,000
	Tools & Equipment	Renewal & Replacement	76,000
	Pump Packages	Renewal & Replacement	60,000
	Discharge Pipe Replacement	Renewal & Replacement	50,000
	Vitrified Clay Pipe	Renewal & Replacement	100,000
<u>440006</u>	<u>Treatment Plant</u>		
	Canal Street	Renewal & Replacement	50,000
TOTAL			<u>2,992,000</u>
Source of Funds			
		St Johns River Mgmt Grant	1,400,000
		Renewal & Replacement	1,592,000
TOTAL			<u>2,992,000</u>

On January 12, 2018, the Communications Utility was sold to Summit Broadband Inc. All customers were transferred over to the new company. Upon the sale, the City received \$3,500,000 and will receive another \$3,750,000 which is made up of two payments. The two additional payments will be received on December 1, 2018 \$2,000,000 and the last one was received on October 22, 2019 for \$1,750,000. As of 9/30/18, the Communications fund will be closed out.

Communications Fund

Organization

**Total
Budget**

\$ 0



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Budget Summary – Operating Statement

Communications Fund

Budget Summary – Operating Statement

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING REVENUE</u>				
Charges for Services	493,003	0	0	0
Other Operating Revenue	93,055	0	0	0
TOTAL OPERATING REVENUE	586,058	0	0	0
<u>OPERATING APPROPRIATIONS</u>				
Communications	348,223	0	0	0
Internet Service Provider	81,067	0	0	0
Other Operating Expenses	200,051	0	0	0
TOTAL APPROPRIATIONS	(629,341)	0	0	0
NET INCOME FROM OPERATIONS	(43,283)	0	0	0
Non-Operating Revenue	0	0	0	0
Non-Operating Appropriations	0	0	0	0
NET OTHER INCOME	0	0	0	0
NET INCOME BEFORE TRANSFERS	(43,283)	0	0	0
Transfers to other funds	8,845,022	0	0	0
NET INCOME AFTER TRANSFERS	(8,888,305)	0	0	0
Other Sources	387,902	0	0	0
Capital Projects	(1)	0	0	0
NET OTHER SOURCES	387,901	0	0	0
UNAPPROPRIATED BALANCE	(8,500,404)	0	0	0

**Communications
Fund**

Revenue Detail

**Revenue
Detail**

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>CHARGES FOR SERVICES</u>				
34390 Internet	85,018	0	0	0
34392 Commercial - Fiber	320,328	0	0	0
34392 USF Surcharge	17,939	0	0	0
34396 Municipal - Fiber	68,979	0	0	0
34905 Penalties	739	0	0	0
TOTAL CHARGES FOR SERVICES	493,003	0	0	0
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	54,372	0	0	0
36130 Gain/Loss Investment	1,290	0	0	0
36404 Police Comm. Tower Rental	307	0	0	0
36245 Antenna & Colocation Services	37,034	0	0	0
36909 Other Income	52	0	0	0
36925 Misc Jobbing Revenue	0	0	0	0
TOTAL MISCELLANEOUS REVENUE	93,055	0	0	0
<u>OTHER SOURCES</u>				
38151 Transfer from Fleet (051)	28,859	0	0	0
38141 Transfer from Electric	0	0	0	0
38191 Transfer from Stormwater	0	0	0	0
38950 Contribution/Customer Dev	0	0	0	0
38962 Appropriated Renewal & Replacement	0	0	0	0
39302 Sale of Communications Utility	359,043	0	0	0
TOTAL OTHER SOURCES	387,902	0	0	0
TOTAL RESOURCES	973,960	0	0	0

Division Summary of Appropriations

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
5023 COMMUNICATIONS				
Personal Services	228,936	0	0	0
Operating Expenses	119,287	0	0	0
TOTAL COMMUNICATIONS	348,223	0	0	0
5026 INTERNET SERVICE PROVIDER				
Operating Expenses	81,067	0	0	0
Other Uses	17	0	0	0
TOTAL INTERNET SERVICE	81,084	0	0	0
5088 OTHER				
Operating Expenses	190,421	0	0	0
Debt Service	9,613	0	0	0
Other Uses	8,845,022	0	0	0
TOTAL OTHER	9,045,056	0	0	0
5099 CAPITAL PROJECTS				
Personal Services	706	0	0	0
Operating Expenses	21,975	0	0	0
Capital Outlay	51,403	0	0	0
Other Uses	(74,083)	0	0	0
TOTAL CAPITAL PROJECTS	1	0	0	0
GRAND TOTAL				
Personal Services	229,642	0	0	0
Operating Expenses	412,750	0	0	0
Capital Outlay	51,403	0	0	0
Debt Service	9,613	0	0	0
Other Uses	8,770,956	0	0	0
TOTAL APPROPRIATIONS	9,474,364	0	0	0

Communications
Fund

Division
Summary of
Appropriations

**Communications
Fund**

**Communications
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 045-5023-5xx

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	138,275	0	0	0
1410	Overtime	6,236	0	0	0
15xx	Bonuses/Incentives	5,907	0	0	0
1641	Vacation/Terms & Buyouts	23,082	0	0	0
2110	FICA	12,742	0	0	0
221x	Retirement	19,729	0	0	0
23xx	Insurance	20,681	0	0	0
2410	Workers' Compensation	2,379	0	0	0
262x	Other Payroll Benefits	16	0	0	0
2999	Allocated Labor Expense	(111)	0	0	0
TOTAL PERSONAL SERVICES		228,936	0	0	0
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	500	0	0	0
3410	Contract Services	6,771	0	0	0
3499	Inter Dept Contract Oblig	14,403	0	0	0
4010	Travel	20	0	0	0
41XX	Communication	1,501	0	0	0
4210	Postage	46	0	0	0
4310	Utilities	1,876	0	0	0
4410	Rentals	21,265	0	0	0
4415	Fleet Lease	3,322	0	0	0
4510	Insurance	16,049	0	0	0
461x	Repairs & Maintenance- Vehicles	1,385	0	0	0
4620	Repairs & Maintenance- Buildings	9,305	0	0	0
462x	Repairs & Maintenance- Non-Build	0	0	0	0
46xx	Repairs & Maintenance- Equipment	37,158	0	0	0
4810	Promotional Activities	165	0	0	0
49xx	Other Current Charges	31	0	0	0
4950	Uncollectible Accounts	0	0	0	0
5180	Minor Furniture/Equipment	0	0	0	0
521x	Operating Supplies	3,086	0	0	0
5215	Uniforms	75	0	0	0
5230	Fuel Purchases	1,220	0	0	0
5299	Allocated Material Expense	(1,291)	0	0	0
5410	Publications & Memberships	0	0	0	0
5520	Training	2,400	0	0	0
TOTAL OPERATING EXPENSES		119,287	0	0	0
TOTAL APPROPRIATIONS		348,223	0	0	0

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	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:

The Communications Utility was sold to Summit Broadband in January of 2018.

Communications
Fund

Communications
Division

Appropriations
Summary

**Communications
Fund**

**Internet Service
Provider
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 045-5026-5xx

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING EXPENSES</u>					
3410	Contract Services	73,668	0	0	0
4210	Postage	0	0	0	0
4633	R & M/ External IS Maint	7,399	0	0	0
TOTAL OPERATING EXPENSES		81,067	0	0	0
<u>OTHER USES</u>					
9960	Interest - Customer Deposit	17	0	0	0
TOTAL OTHER USES		17	0	0	0
TOTAL APPROPRIATIONS		81,084	0	0	0

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	0	0	0.00%
TOTALS	0	0	0	0.00%

Significant Budget Changes:

The Communications Utility was sold to Summit Broadband in January of 2018.

Communications
Fund

Internet Service
Provider
Division

Appropriations
Summary

**Communications
Fund**

Appropriations Detail

Account # 045-5088-5xx

Other

**Appropriations
Detail**

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING EXPENSES</u>					
4950	Uncollectible Accounts	1,875	0	0	0
4970	Regulatory Assessment Fees	16,625	0	0	0
4985	USF Surcharge	12,318	0	0	0
5001	Cost Allocation- City Commission	441	0	0	0
5002	Cost Allocation- City Manager	2,473	0	0	0
5003	Cost Allocation- City Clerk	762	0	0	0
5004	Cost Allocation- City Attorney	200	0	0	0
5005	Cost Allocation- Accounting	3,310	0	0	0
5006	Cost Allocation- Customer Service	11,360	0	0	0
5007	Cost Allocation- Purchasing	1,898	0	0	0
5008	Cost Allocation- Warehouse	1,705	0	0	0
5009	Cost Allocation- Human Resources	841	0	0	0
5010	Cost Allocation- IT	16,448	0	0	0
5011	Cost Allocation- Facilities	691	0	0	0
5910	Depreciation Expense	119,474	0	0	0
TOTAL OPERATING EXPENSES		190,421	0	0	0
<u>DEBT SERVICE</u>					
71xx	Principal Payment	0	0	0	0
72xx	Interest Payments	6,763	0	0	0
7311	Fees	2,850	0	0	0
TOTAL DEBT SERVICE		9,613	0	0	0
<u>OTHER USES</u>					
9101	Transfer to General Fund	5,345,022	0	0	0
9131	Transfer to Capital Projects	3,500,000	0	0	0
TOTAL OTHER USES		8,845,022	0	0	0
TOTAL APPROPRIATIONS		9,045,056	0	0	0

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	0	0	0.00%
Debt Service	0	0	0	0.00%
Other Uses	0	0	0	0.00%
TOTALS	0	0	0	0.00%

Significant Budget Changes:

The Communications Utility was sold to Summit Broadband in January of 2018.

Communications
Fund

Other

Appropriations
Summary

**Communications
Fund**

**Capital
Projects**

**Appropriations
Detail**

Appropriations Detail

Account # 045-5099-5xx

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>					
1210	Regular Salaries & Wages	480	0	0	0
2110	FICA	35	0	0	0
221x	Retirement	24	0	0	0
23xx	Insurance	48	0	0	0
2410	Workers' Compensation	8	0	0	0
2999	Allocated Personal Expense	111	0	0	0
TOTAL PERSONAL SERVICES		706	0	0	0
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	5,955	0	0	0
5210	Operating Supplies	14,729	0	0	0
5299	Allocated Material Expense	1,291	0	0	0
TOTAL OPERATING EXPENSES		21,975	0	0	0
<u>CAPITAL OUTLAY</u>					
6310	Improvements Other Than Bldgs	31,598	0	0	0
6410	Machinery & Equipment	0	0	0	0
6460	Taxable Materials	18,509	0	0	0
64xx	Use Tax	1,296	0	0	0
TOTAL CAPITAL OUTLAY		51,403	0	0	0
<u>OTHER USES</u>					
9999	WIP Contra	(74,083)	0	0	0
TOTAL OTHER USES		(74,083)	0	0	0
TOTAL APPROPRIATIONS		1	0	0	0

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	0	0	0.00%
Operating Expenses	0	0	0	0.00%
Capital Outlay	0	0	0	0.00%
TOTALS	0	0	0	0.00%

Significant Budget Changes:

The Communications Utility was sold to Summit Broadband in January of 2018.

Communications
Fund

Capital
Projects

Appropriations
Summary



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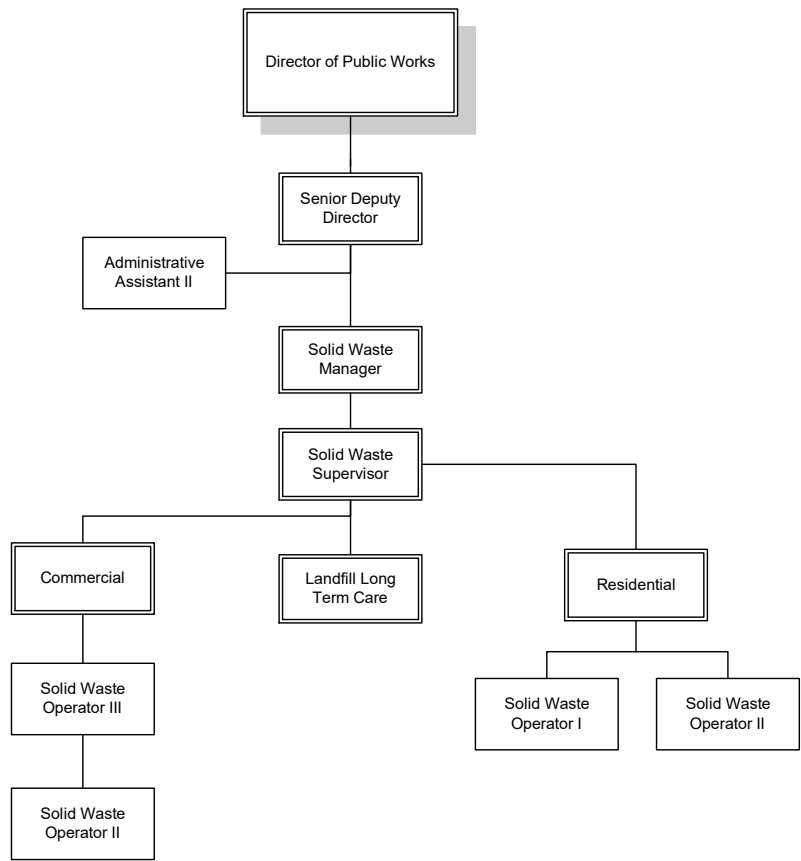
Cliff Kelsey, Director of Public Works

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
\$ 4,745,637

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 7,800 residential accounts and 1,420 commercial accounts.

The Solid Waste Division maintains two permitted, closed landfills that require on-going maintenance. The permits are administered through the State of Florida Department of Environmental Protection.

Budget Summary – Operating Statement

Solid Waste Fund

Budget Summary– Operating Statement

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING REVENUE</u>				
Charges for Services	4,101,036	4,250,273	4,303,257	4,545,218
Other Operating Revenues	51,367	63,352	58,921	66,995
TOTAL OPERATING REVENUE	4,152,403	4,313,625	4,362,178	4,612,213
<u>OPERATING APPROPRIATIONS</u>				
Long-Term Care	82,814	37,393	44,999	44,668
Residential	1,503,300	1,579,371	1,589,986	1,675,035
Commercial	1,626,096	1,354,370	1,471,459	1,500,558
Other Operating Expenses	344,171	435,296	515,619	502,163
TOTAL APPROPRIATIONS	(3,556,381)	(3,406,430)	(3,622,063)	(3,722,424)
NET INCOME FROM OPERATIONS	596,022	907,195	740,115	889,789
Non-Operating Revenue	27,370	408,293	24,159	6,891
Non-Operating Appropriations	(70)	(95)	(181,975)	(196,925)
NET OTHER INCOME	27,300	408,198	(157,816)	(190,034)
NET INCOME BEFORE TRANSFERS	623,322	1,315,393	582,299	699,755
Transfers to other funds	(1,138,222)	(403,428)	(582,299)	(826,288)
NET INCOME AFTER TRANSFERS	(514,900)	911,965	0	(126,533)
Other Sources	0	0	0	0
Capital Projects	0	0	0	0
NET OTHER SOURCES	0	0	0	0
UNAPPROPRIATED BALANCE	(514,900)	911,965	0	(126,533)

Solid Waste Fund

Revenue Detail

Revenue Detail

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>INTERGOVERNMENTAL REVENUE</u>				
33191 Federal Emergency Mgmt Reimb	0	311,190	0	0
33491 State Emergency Mgmt Reimb	0	33,824	0	0
TOTAL INTERGOVERNMENTAL REVENUE	0	345,014	0	0
<u>CHARGES FOR SERVICES</u>				
34341 Residential Refuse	1,603,643	1,669,047	1,683,439	1,856,525
34342 Commercial Dumpster	1,792,111	1,867,861	1,895,538	1,931,343
34343 Commercial Manual Refuse	247,426	256,540	261,196	242,185
34344 Roll-Off/ Compactors	176,771	169,024	175,786	218,090
34345 Commercial Compactor Pickup Fees	236,756	249,563	246,811	256,920
34346 Interdept/Refuse	49,074	47,764	47,162	53,702
34905 Penalties	44,329	38,238	40,487	40,155
34910 Misc Operating Revenue	2,293	15,588	11,759	13,293
TOTAL CHARGES FOR SERVICES	4,152,403	4,313,625	4,362,178	4,612,213
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	25,885	40,323	20,842	3,870
36130 Gain/Loss Investments	(1,244)	20,331	0	0
36501 Sale of Surplus Materials	2,538	2,512	3,039	1,200
36945 Recyclables - County	191	113	278	1,821
TOTAL MISCELLANEOUS REVENUE	27,370	63,279	24,159	6,891
<u>OTHER SOURCES</u>				
38893 Appropriated Retained Earnings	0	0	0	126,533
TOTAL OTHER SOURCES	0	0	0	126,533
TOTAL RESOURCES	4,179,773	4,721,918	4,386,337	4,745,637

Division Summary of Appropriations

Solid Waste Fund

Division Summary of Appropriations

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
5142 <u>LONG-TERM CARE</u>				
Personal Services	33,925	0	0	0
Operating Expenses	48,889	37,393	44,999	44,668
Other Uses	(64,545)	0	0	0
TOTAL LONG-TERM CARE	18,269	37,393	44,999	44,668
5143 <u>RESIDENTIAL</u>				
Personal Services	590,390	479,943	533,050	547,538
Operating Expenses	912,910	1,099,428	1,056,936	1,127,497
TOTAL RESIDENTIAL	1,503,300	1,579,371	1,589,986	1,675,035
5144 <u>COMMERCIAL</u>				
Personal Services	461,650	488,638	514,478	522,142
Operating Expenses	1,164,446	865,732	956,981	978,416
Other Uses	70	95	0	0
TOTAL COMMERCIAL	1,626,166	1,354,465	1,471,459	1,500,558
6088 <u>OTHER</u>				
Operating Expenses	408,716	435,296	515,619	502,163
Grants & Aids	0	0	181,975	196,925
Other Uses	1,138,222	403,428	582,299	826,288
TOTAL OTHER	1,546,938	838,724	1,279,893	1,525,376
<u>GRAND TOTAL</u>				
Personal Services	1,085,965	968,581	1,047,528	1,069,680
Operating Expenses	2,534,961	2,437,849	2,574,535	2,652,744
Grants & Aids	0	0	181,975	196,925
Other Uses	1,073,747	403,523	582,299	826,288
TOTAL APPROPRIATIONS	4,694,673	3,809,953	4,386,337	4,745,637

Solid Waste Fund

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Continue to cross train and qualify drivers on secondary equipment
- ◆ Constantly evaluate routes and adjust as necessary to increase efficiency
- ◆ Run routes properly to ensure no curbside garbage or recycling is overlooked
- ◆ Promote safety and incorporate hands free communication capabilities for all drivers
- ◆ Conduct weekly safety meetings on timely topics
- ◆ 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:

	2018-19	2019-20	2020-21
Number of accidents/ 1,000 miles	3	0	0
Tons of solid waste collected	29,450	25,212	27,229
Tons of scrap metal recycled	29	25	25
Tons of recycled material collected	613	722	780
Number of pickups for special needs citizens	1	2	2

Personnel Schedule

Solid Waste Fund

Personnel Schedule

Classification	2020	Change	2021	Amount
<u>Residential 5143</u>				
Administrative Assistant II ¹	0.50	0.00	0.50	18,211
Director of Public Works ²	0.00	0.05	0.05	5,665
Senior Deputy Director	0.05	(0.05)	0.00	0
Solid Waste Manager ³	0.50	0.00	0.50	36,099
Solid Waste Operator I	6.00	0.00	6.00	185,079
Solid Waste Operator II	1.00	0.00	1.00	47,278
Solid Waste Supervisor ⁴	0.50	0.00	0.50	29,505
Total Residential	8.55	0.00	8.55	321,836
<u>Commercial 5144</u>				
Administrative Assistant II ¹	0.50	0.00	0.50	18,211
Director of Public Works ²	0.00	0.05	0.05	5,665
Senior Deputy Director	0.05	(0.05)	0.00	0
Solid Waste Manager ³	0.50	0.00	0.50	36,099
Solid Waste Operator II	3.00	0.00	3.00	104,561
Solid Waste Operator III	3.00	0.00	3.00	129,127
Solid Waste Supervisor ⁴	0.50	0.00	0.50	29,505
Total Commercial	7.55	0.00	7.55	323,167
Total	16.10	0.00	16.10	645,003

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 Fund

Landfill Long-Term Care Division

Appropriations Detail

Appropriations Detail

Account # 046-5142-534

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	20,070	0	0	0
1410	Overtime	732	0	0	0
1641	Vacation/Terms & Buyout	1,019	0	0	0
2110	FICA	1,499	0	0	0
221x	Retirement	3,099	0	0	0
23xx	Insurance	6,298	0	0	0
2410	Workers' Compensation	1,208	0	0	0
TOTAL PERSONAL SERVICES		33,925	0	0	0
OPERATING EXPENSES					
31xx	Professional Services	23,107	14,739	17,000	20,000
4310	Utilities	8,390	8,374	8,400	8,400
4410	Rentals	975	975	900	0
4415	Fleet Lease	4,601	4,293	6,197	3,438
4510	Insurance	1,376	1,361	1,540	1,435
461x	Fleet Maintenance	8,505	6,408	7,212	8,412
4625	R&M/Non-Building (OTB)	0	0	800	800
4920	Other Current Charges	134	0	50	50
52xx	Operating Supplies	321	0	400	400
5230	Fuel Purchases	1,480	1,243	2,500	1,733
TOTAL OPERATING EXPENSES		48,889	37,393	44,999	44,668
OTHER USES					
9920	Contra-Curr Cost Long Term Care	(64,545)	0	0	0
TOTAL OTHER USES		(64,545)	0	0	0
TOTAL APPROPRIATIONS		18,269	37,393	44,999	44,668

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	0	0	0.00%
Operating Expenses	44,999	44,668	(331)	-0.74%
Other Uses	0	0	0	0.00%
TOTALS	44,999	44,668	(331)	-0.74%

Solid Waste Fund

Landfill Long-Term Care Division

Appropriations Summary

Solid Waste Fund

Residential Division

Appropriations Detail

Appropriations Detail

Account # 046-5143-5xx

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
PERSONAL SERVICES					
1210	Regular Salaries & Wages	361,731	303,057	328,103	321,836
1410	Overtime	19,392	24,882	20,500	30,500
1530	Bonuses/Incentives	0	1,383	0	0
1641	Vacation/Terms & Buyout	14,501	12,217	0	0
2110	FICA	28,246	24,091	22,920	22,549
221x	Retirement	41,951	34,913	41,985	38,742
23xx	Insurance	96,051	88,267	84,451	99,554
2410	Workers' Compensation	36,617	35,125	34,687	33,974
262x	Other Payroll Benefits	(8,099)	(43,992)	404	383
TOTAL PERSONAL SERVICES		590,390	479,943	533,050	547,538
OPERATING EXPENSES					
3xx	Contract Services	364,105	398,322	362,087	418,775
4010	Travel	0	0	200	200
41xx	Communication	897	797	700	800
4415	Internal Fleet Lease	166,739	143,888	203,754	152,816
4510	Insurance	8,954	7,618	9,103	8,703
461x	Repairs & Maintenance- Vehicles	172,882	211,991	174,509	205,695
463x	Repairs & Maintenance- Equipment	1,923	1,591	1,360	1,260
4710	Printing & Binding	308	1,134	400	1,500
4810	Promotional Activities	129	132	500	500
49xx	Advertising/Other Current Charge	1,031	178	170	170
4950	Uncollectible Accounts	9,774	0	0	0
5180	Minor Furniture/Equipment	119	17	150	150
5210	Operating Supplies	92,751	234,277	200,000	210,000
5215	Uniforms	1,912	2,265	2,925	5,850
5230	Fuel Purchases	90,853	96,750	100,000	120,000
5410	Publications & Memberships	363	314	578	578
5520	Training	170	154	500	500
TOTAL OPERATING EXPENSES		912,910	1,099,428	1,056,936	1,127,497
TOTAL APPROPRIATIONS		1,503,300	1,579,371	1,589,986	1,675,035

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	533,050	547,538	14,488	2.72%
Operating Expenses	1,056,936	1,127,497	70,561	6.68%
TOTALS	1,589,986	1,675,035	85,049	5.35%

Significant Budget Changes:

The increase in Operating Expenses is mainly attributable to an increase in Operating Expenses (3410).

**Solid Waste
Fund**

**Residential
Division**

**Appropriations
Summary**

Solid Waste Fund

Commercial Division

Appropriations Detail

Appropriations Detail

Account # 046-5144-5xx

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	289,395	300,060	314,087	323,167
1410	Overtime	21,231	29,363	30,000	30,000
1530	Bonuses/Incentives	0	1,383	0	0
1641	Vacation/Terms & Buyout	9,103	9,274	0	0
2110	FICA	22,816	23,955	21,969	22,802
221x	Retirement	35,722	34,360	25,251	24,611
23xx	Insurance	65,038	88,402	89,636	86,786
2410	Workers' Compensation	27,837	33,099	33,093	34,126
26xx	Other Payroll Benefits	(9,492)	(31,258)	442	650
TOTAL PERSONAL SERVICES		461,650	488,638	514,478	522,142
OPERATING EXPENSES					
3xx	Contract Services	767,294	475,200	475,000	520,475
4010	Travel	784	0	200	200
41xx	Communication	564	730	700	710
4210	Postage	20	25	100	100
4310	Utilities	6,320	5,901	6,650	6,650
4415	Internal Fleet Lease	129,008	114,759	137,010	100,700
4510	Insurance	7,617	7,061	8,621	7,711
461x	Repairs & Maintenance- Vehicles	159,652	155,966	164,348	164,332
462x	Repairs & Maintenance- Non-Build	30,013	20,845	35,300	35,300
463x	Repairs & Maintenance- Equipment	683	660	770	610
4710	Printing & Binding	467	1,097	3,000	3,000
4810	Promotional Activities	0	0	0	0
4911	Advertising - Other Ads	338	0	0	0
4920	Other Current Charges	116	0	0	0
4950	Uncollectible Accounts	(19,322)	0	0	0
5180	Minor Furniture & Equipment	20	0	0	0
5210	Operating Supplies	27,973	20,232	56,254	65,000
5215	Uniforms	1,086	1,502	1,950	4,550
5230	Fuel Purchases	51,617	61,507	66,000	68,000
5410	Publications & Memberships	106	247	578	578
5520	Training	90	0	500	500
TOTAL OPERATING EXPENSES		1,164,446	865,732	956,981	978,416
OTHER USES					
9960	Interest- Customer Deposits	70	95	0	0
TOTAL OTHER USES		70	95	0	0
TOTAL APPROPRIATIONS		1,626,166	1,354,465	1,471,459	1,500,558

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	514,478	522,142	7,664	1.49%
Operating Expenses	956,981	978,416	21,435	2.24%
TOTALS	1,471,459	1,500,558	29,099	1.98%

**Solid Waste
Fund**

**Commercial
Division**

**Appropriations
Summary**

Solid Waste Fund

Other

Appropriations Detail

Appropriations Detail

Account # 046-6088-5xx

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
OPERATING EXPENSES					
4950	Uncollectible Accounts	15,000	15,558	15,000	15,000
5001	Cost Allocation- City Commission	5,265	5,592	9,555	9,929
5002	Cost Allocation- City Manager	29,360	29,745	38,322	33,692
5003	Cost Allocation- City Clerk	9,853	10,473	10,790	11,891
5004	Cost Allocation- City Attorney	2,980	3,778	3,000	2,985
5005	Cost Allocation- Accounting	39,615	38,712	54,387	54,286
5006	Cost Allocation- Customer Service	134,160	154,106	165,182	173,464
5007	Cost Allocation- Purchasing	2,618	2,815	8,561	2,939
5008	Cost Allocation-Warehouse	1,955	1,680	1,674	1,944
5009	Cost Allocation- Human Resources	12,337	13,366	11,352	10,794
5010	Cost Allocation- IT	97,270	113,232	128,726	122,728
5013	Cost Allocation- Facilities	5,697	6,617	5,561	6,023
5014	Cost Allocation- PW Office	30,697	26,195	40,509	41,488
5910	Depreciation Expense	21,909	13,427	23,000	15,000
TOTAL OPERATING EXPENSES		408,716	435,296	515,619	502,163
GRANTS AND AIDS					
8210	Local Contributions	0	0	70,215	85,165
8215	Local Contributions- Cemetary	0	0	111,760	111,760
TOTAL GRANTS AND AIDS		0	0	181,975	196,925
OTHER USES					
9101	Transfer to General Fund	392,479	403,428	410,831	426,288
9160	Reserve/Future Capital	0	0	0	0
9131	Transfer to Capital Projects	745,743	0	171,468	400,000
TOTAL OTHER USES		1,138,222	403,428	582,299	826,288
TOTAL APPROPRIATIONS		1,546,938	838,724	1,279,893	1,525,376

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	515,619	502,163	(13,456)	-2.61%
Grants & Aids	181,975	196,925	14,950	8.22%
Other Uses	582,299	826,288	243,989	41.90%
TOTALS	1,279,893	1,525,376	245,483	19.18%

Significant Budget Changes:

The change in Other Uses is due to an increase in the Transfer to Capital Projects (9131) for FY 21.

Solid Waste Fund

Other

Appropriations Summary



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Al Minner, City Manager

The Airport Fund is responsible for management of the Leesburg International Airport as well as long and short-range planning.

Responsibilities:

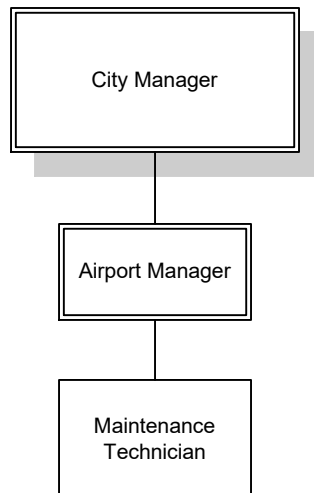
Operations

- Planning and development
- Leases
- Out parcels
- FAA & FDOT compliance
- Grant administration
- Capital project coordination

Maintenance

- Landscape
- Hangars
- Facilities
- Runways

Organizational Chart



Airport Fund

Organization

Total Budget
\$ 3,156,473

Airport Fund

Revenue Sources & Appropriations

Revenue Sources and Appropriations

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>REVENUE SOURCES</u>				
Licenses & Permits	12,060	17,417	15,795	16,702
Intergovernmental Revenue	790,520	429,758	3,523,500	1,760,000
Charges for Services	136,768	136,350	183,438	173,438
Miscellaneous Revenue	3,262,600	1,158,899	1,127,050	1,206,333
Other Sources	0	0	99,977	0
TOTAL REVENUE SOURCES	4,201,948	1,742,424	4,949,760	3,156,473
<u>APPROPRIATIONS</u>				
Airport	565,995	727,368	672,879	714,822
Other	1,430,998	1,542,325	69,881	146,651
Capital Projects	0	0	4,207,000	2,295,000
TOTAL APPROPRIATIONS	1,996,993	2,269,693	4,949,760	3,156,473

Revenue Detail

Airport Fund

Revenue Detail

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>LICENSES & PERMITS</u>				
32918 Security Access Fees	1,580	1,500	400	360
32918 Parking & Storage Fees	8,980	9,675	9,600	9,600
32918 Airport Operating Permit	1,500	6,242	5,795	6,742
TOTAL LICENSES & PERMITS	12,060	17,417	15,795	16,702
<u>INTERGOVERNMENTAL REVENUE</u>				
33141 Federal Grants- Airport Improvements	50,110	189,381	2,700,000	0
33441 State Grants- Airport Improvements	665,410	240,377	823,500	1,760,000
33741 County Grants- Airport Improvements	75,000	0	0	0
TOTAL INTERGOVERNMENTAL REVENUE	790,520	429,758	3,523,500	1,760,000
<u>CHARGES FOR SERVICES</u>				
34410 Custom Fees/Villages	136,768	136,350	183,438	173,438
TOTAL CHARGES FOR SERVICES	136,768	136,350	183,438	173,438
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	22,835	50,035	0	0
36130 Gain/ Loss Investments	(18,577)	32,763	0	0
36201 Rental Property- Airport	529,407	536,330	591,306	594,735
36202 Hangar Rentals	488,324	499,140	507,840	581,691
36202 Airport Rent- Fuel Sales	22,932	26,340	22,000	24,000
36202 Tie Down Rents	5,908	(6,083)	5,904	5,907
36404 Recovery from Losses	0	20,374	0	0
36429 Sale of Real Estate	2,211,771	0	0	0
TOTAL MISCELLANEOUS REVENUE	3,262,600	1,158,899	1,127,050	1,206,333
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	99,977	0
TOTAL OTHER SOURCES	0	0	99,977	0
TOTAL RESOURCES	4,201,948	1,742,424	4,949,760	3,156,473

Airport Fund

Operations Division

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Enhance the airport as an economic engine for the City of Leesburg and surrounding areas to increase its economic impact on the community by building positive relationships with current and prospective businesses and aircraft owners
- ◆ Promote/Market the airport and amenities to increase airport operations and encourage growth of new and current businesses
- ◆ Continue to operate and maintain the airport in a safe and efficient manner to encourage use by based and transient aircraft users and attract new users

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

Task:

- ◆ Maintain status as a self-sustaining Enterprise Fund
- ◆ Continue to lease all city-owned airport properties and adjust renewal lease rates to fair market value as opportunities arise
- ◆ Maximize available Federal and State grants under aviation programs for airport development

Major Accomplishments:

- ☐ Completed two 5-unit storage hangar buildings
- ☐ Runway 13/31 (14/31) Rehabilitation design completed
- ☐ Completed Customs interior rehab design

Performance Measures:

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Airport activity operations	75,457	62,000	75,000
Revenue amount of City hangars leased	499,139	497,498	581,691
Revenue of commercial property leased	536,330	591,308	594,735
Fuel sales by gallons (AvGas & Jet A)	658,500	590,000	600,000
Airport employment, actual	123	120	125
Airport employment economic impact	509	556	575
Construction projects completed	1	1	2
Estimated number of based aircraft	134	129	147

Personnel Schedule

Classification	2020	Change	2021	Amount
Airport Maintenance Technician	1.00	0.00	1.00	29,744
Airport Manager	1.00	0.00	1.00	69,451
Executive Office Manager ¹	0.10	0.00	0.10	7,218
Total	2.10	0.00	2.10	106,413

Notes: Allocations

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

**Airport
Fund**

**Operations
Division**

**Personnel
Schedule**

Airport Fund

Operations Division

Appropriations Detail

Appropriations Detail

Account #048-8021-542

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	99,639	102,807	105,016	106,413
1410	Overtime	324	296	0	0
1641	Vacation/Terms & Buyout	2,497	4,565	0	0
2110	FICA	7,455	8,747	7,562	7,575
221x	Retirement	5,529	5,749	6,039	6,020
23xx	Insurance	17,052	17,559	17,303	19,805
2410	Workers' Compensation	2,722	2,859	2,804	2,837
26xx	Other Payroll Benefits	1,119	7,986	497	426
TOTAL PERSONAL SERVICES		136,337	150,568	139,221	143,076
OPERATING EXPENSES					
31xx	Professional Services	18,490	35,489	25,500	14,500
3410	Contract Services	146,289	138,118	190,958	179,038
4010	Travel	229	133	200	0
41xx	Communication	8,738	8,694	12,372	16,018
4210	Postage	57	225	150	150
4310	Utilities	54,286	51,410	54,000	54,000
4410	Rentals	0	417	200	300
4415	Internal Fleet Lease	10,575	10,575	15,205	11,517
4510	Insurance	39,903	39,819	41,539	51,969
461x	Repairs & Maintenance- Vehicles	5,496	9,624	9,414	9,474
4620	Repairs & Maintenance- Building	40,603	131,336	60,550	90,130
4625	Repairs & Maintenance- Non- Build	53,181	97,126	75,020	81,980
46xx	Repairs & Maintenance- Equipment	8,396	13,306	9,500	15,200
4710	Printing & Binding	0	150	0	0
4810	Promotional Activities	0	0	0	300
4911	Advertising	279	151	150	300
492x	Other Current Charges	900	275	950	1,045
4945	Injury/ Damage to Others	0	932	0	0
4980	Taxes	30,835	30,099	31,000	35,000
5180	Minor Furniture/Equipment	3,302	432	0	3,450
521x	Operating Supplies	3,282	4,127	2,000	2,650
5230	Fuel Purchases	4,192	3,737	4,000	4,100
5410	Publications & Memberships	625	625	950	625
TOTAL OPERATING EXPENSES		429,658	576,800	533,658	571,746
TOTAL APPROPRIATIONS		565,995	727,368	672,879	714,822

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	139,221	143,076	3,855	2.77%
Operating Expenses	533,658	571,746	38,088	7.14%
TOTALS	672,879	714,822	41,943	6.23%

Significant Budget Changes:

The change in Operating Expenses is mainly attributable to increases in the Repairs & Maintenance accounts (46xx).

**Airport
Fund**

**Operations
Division**

**Appropriations
Summary**

Airport Fund

Other

Appropriations Detail

Appropriations Detail

Account #048-8088-542

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
OPERATING EXPENSES				
5001 Cost Allocation- City Commission	1,334	1,353	2,469	2,597
5002 Cost Allocation- City Manager	7,436	7,160	9,901	8,812
5003 Cost Allocation- City Clerk	2,492	2,528	2,788	3,110
5005 Cost Allocation- Accounting	10,032	9,123	14,052	14,199
5007 Cost Allocation- Purchasing	13,088	36,600	5,708	5,878
5010 Cost Allocation- IT	25,520	28,708	32,182	35,065
5013 Cost Allocation- Facilities	2,849	3,309	2,781	3,012
5910 Depreciation Expense	1,368,247	1,453,544	0	0
TOTAL OPERATING EXPENSES	1,430,998	1,542,325	69,881	72,673
OTHER USES				
9160 Reserve/Future Use	0	0	0	73,978
TOTAL OTHER USES	0	0	0	73,978
TOTAL APPROPRIATIONS	1,430,998	1,542,325	69,881	146,651

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	69,881	72,673	2,792	4.00%
Other Uses	0	73,978	73,978	100.00%
TOTALS	69,881	146,651	76,770	109.86%

Significant Budget Changes:

The increase in Other Uses is directly related to the Reserve for Future Use account (9160).

Airport Fund

Other

Appropriations Summary

Airport Fund

Capital Projects

Appropriations Detail

Appropriations Detail

Account #048-8099-542

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING EXPENSES</u>				
3110 Professional Services	248	195	0	0
3130 Engineering Services	145,038	291,231	927,000	200,000
4911 Advertising	0	0	0	0
TOTAL OPERATING EXPENSES	145,286	291,426	927,000	200,000
<u>CAPITAL OUTLAY</u>				
6210 Buildings	0	77,221	100,000	0
6310 Improvements other than Bldgs	1,966,499	460,246	3,000,000	2,000,000
6410 Machinery & Equipment	16,572	44,120	180,000	95,000
TOTAL CAPITAL OUTLAY	1,983,071	581,587	3,280,000	2,095,000
<u>OTHER USES</u>				
9999 WIP Contra (Expense)	(2,128,357)	(873,013)	0	0
TOTAL OTHER USES	(2,128,357)	(873,013)	0	0
TOTAL APPROPRIATIONS	0	0	4,207,000	2,295,000

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	927,000	200,000	(727,000)	-78.43%
Capital Outlay	3,280,000	2,095,000	(1,185,000)	-36.13%
TOTALS	4,207,000	2,295,000	(1,912,000)	-45.45%

Airport Fund

Capital Projects

Appropriations Summary

Airport Fund

Project Schedule

Project Schedule

<u>Project WF/Job</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
480002	<u>Buildings</u> HVAC Replacement 9000 Airport Blvd	Current Revenue	75,000
480003	<u>Improvements (2,220,000)</u> Fuel Farm Replacement- Design	State Grant	160,000
		Current Revenue	40,000
1287669	Apron- Main ramp Pavement Rehab Constr.	State Grant	1,600,000
		Current Revenue	400,000
	Automated Terminal Info Service Equip,	Current Revenue	20,000
TOTAL			<u><u>2,295,000</u></u>
Source of Funds			
		Current Revenue	535,000
		State Grant	1,760,000
TOTAL			<u><u>2,295,000</u></u>

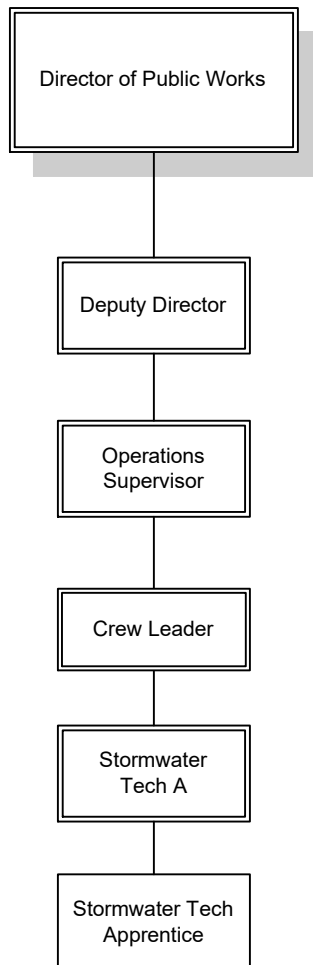
Cliff Kelsey, Director of Public Works

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

\$ 1,754,762

**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 scattered around the City is a priority for the next 2-3 years. In addition, the City is partnering with the FDOT to construct retention/treatment ponds in the NW corner of Lake Harris near the Arbors at Lake Harris. This project will significantly reduce pollutants entering Lake Harris.

The City has 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 areas. Additionally, the Stormwater division operates the street sweeping program.

The City’s system is located in and regulated by the St. Johns River Water Management District. The City’s Stormwater management fee is based on the square footage of impervious area at a rate of \$5.50 per month per calculated equivalent residential unit (ERU). One ERU is equivalent to 2,000 square feet.

Budget Summary– Operating Statement

Stormwater Fund

Budget Summary– Operating Statement

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING REVENUE</u>				
Charges For Services	1,529,327	1,569,934	1,597,691	1,692,108
Other Operating Revenue	27,691	91,409	39,262	62,654
TOTAL OPERATING REVENUE	1,557,018	1,661,343	1,636,953	1,754,762
<u>OPERATING APPROPRIATIONS</u>				
Stormwater	631,282	1,703,364	713,383	715,101
Other Operating Expenses	359,259	461,678	399,521	479,262
TOTAL APPROPRIATIONS	(990,541)	(2,165,042)	(1,112,904)	(1,194,363)
NET INCOME FROM OPERATIONS	566,477	(503,699)	524,049	560,399
Non-Operating Revenue	0	0	0	0
Non-Operating Appropriations	0	0	0	0
NET OTHER INCOME	0	0	0	0
NET INCOME BEFORE TRANSFERS	566,477	(503,699)	524,049	560,399
Transfers to other funds	0	0	0	0
NET INCOME AFTER TRANSFERS	566,477	(503,699)	524,049	560,399
Other Sources	0	0	0	0
Capital Projects	0	1	(625,000)	(540,000)
NET OTHER SOURCES	0	1	(625,000)	(540,000)
UNAPPROPRIATED BALANCE	566,477	(503,698)	(100,951)	20,399

Stormwater Fund

Revenue Detail

Revenue Detail

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>CHARGES FOR SERVICES</u>				
34306 Stormwater Utility Fees	590	11,627	0	0
34370 Conservation & Resource Mgmt	1,512,826	1,544,446	1,583,110	1,676,801
34905 Penalties	15,911	13,861	14,581	15,307
TOTAL CHARGES FOR SERVICES	1,529,327	1,569,934	1,597,691	1,692,108
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	42,947	58,100	38,651	62,654
36130 Gain/Loss Investments	(15,256)	33,060	0	0
36501 Sale of Surplus Materials	0	249	611	0
TOTAL MISCELLANEOUS REVENUE	27,691	91,409	39,262	62,654
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	100,951	0
TOTAL OTHER SOURCES	0	0	100,951	0
TOTAL RESOURCES	1,557,018	1,661,343	1,737,904	1,754,762

Division Summary of Appropriations

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
5171 <u>STORMWATER</u>				
Personal Services	240,790	367,380	335,890	356,056
Operating Expenses	390,492	1,335,984	377,493	359,045
TOTAL STORMWATER	631,282	1,703,364	713,383	715,101
7088 <u>OTHER</u>				
Operating Expenses	359,259	461,678	399,521	479,262
Other Uses	0	0	0	20,399
TOTAL OTHER	359,259	461,678	399,521	499,661
7099 <u>CAPITAL PROJECTS</u>				
Personal Services	2,521	0	0	0
Operating Expenses	(12,693)	(2,926)	0	0
Capital Outlay	216,257	347,701	625,000	540,000
Other Uses	(206,085)	(344,776)	0	0
TOTAL CAPITAL PROJECTS	0	(1)	625,000	540,000
<u>GRAND TOTAL</u>				
Personal Services	243,311	367,380	335,890	356,056
Operating Expenses	737,058	1,794,736	777,014	838,307
Capital Outlay	216,257	347,701	625,000	540,000
Other Uses	(206,085)	(344,776)	0	20,399
TOTAL APPROPRIATIONS	990,541	2,165,041	1,737,904	1,754,762

Stormwater Fund

Division Summary of Appropriations

Stormwater Fund

Stormwater Division

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ 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 Lake Griffin stormwater improvements
- ☐ Heritage Estates stormwater improvements were completed
- ☐ Completed Lake Lorraine cleanup

Performance Measures:

	2018-19	2019-20	2020-21
Streets swept (miles)	3,079	4,100	4,150
Swept debris collected (cubic yards)	629	1,100	1,500
Main lines cleaned (feet)	875	1,200	1,500
Ditches/swales/pond banks restored (linear feet)	528,000	400,000	400,000
Inlets cleaned	1,298	1,300	1,300

Personnel Schedule

Stormwater Fund

Stormwater Division

Personnel Schedule

Classification	2020	Change	2021	Amount
Director of Public Works ¹	0.00	0.15	0.15	16,997
Crew Leader ²	0.33	0.00	0.33	16,076
Customer Relations Specialist ³	0.20	0.00	0.20	7,742
Operations Supervisor ⁴	0.33	0.00	0.33	19,527
Senior Deputy Director	0.15	(0.15)	0.00	0
Stormwater Tech Apprentice	3.00	(2.00)	1.00	27,477
Stormwater Tech A	1.00	0.00	1.00	38,938
Stormwater Tech C	1.00	2.00	3.00	96,221
Total	6.01	0.00	6.01	222,977

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

Appropriations Detail

Appropriations Detail

Account # 014-5171-537

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	158,727	202,964	224,342	222,977
1410	Overtime	4,600	7,270	5,000	5,000
1641	Vacation/Terms & Buyout	2,563	1,760	0	0
2110	FICA	11,324	14,321	15,043	14,821
221x	Retirement	19,353	18,949	20,442	19,317
23xx	Insurance	55,246	63,724	60,897	84,255
2410	Workers' Compensation	7,255	8,924	9,106	8,931
262x	Other Payroll Benefits	(18,278)	49,468	1,060	755
TOTAL PERSONAL SERVICES		240,790	367,380	335,890	356,056
OPERATING EXPENSES					
31xx	Professional Services	57,700	20,506	20,500	20,500
3410	Contract Services	71,220	1,010,858	84,000	84,000
4010	Travel	1,415	2,694	3,500	3,000
4110	Communication	263	184	1,050	1,050
4210	Postage	58	67	300	300
4310	Utilities	0	138	0	0
4410	Rentals	1,474	2,098	2,000	2,000
4415	Internal Fleet Lease	107,952	110,226	115,689	87,902
4510	Insurance	9,344	9,656	10,558	15,631
461x	Repairs & Maintenance- Vehicles	96,812	105,197	84,016	87,232
462x	Repairs & Maintenance- Non-Build	12,794	10,211	16,500	16,500
463x	Repairs & Maintenance- Equip	380	461	380	660
49xx	Other Current Charges	124	281	250	250
4945	Injury/ Damage to Others	0	3,316	2,500	2,500
4950	Uncollectible Accounts	1,352	38	0	0
5180	Minor Furniture/Equipment	1,003	4,225	3,000	3,000
5210	Operating Supplies	7,167	30,385	6,500	6,500
5215	Uniforms	1,238	1,949	1,625	2,275
5230	Fuel Purchases	19,508	21,626	22,000	22,000
5410	Publications & Memberships	30	30	125	125
5520	Training	658	1,838	3,000	3,620
TOTAL OPERATING EXPENSES		390,492	1,335,984	377,493	359,045
TOTAL APPROPRIATIONS		631,282	1,703,364	713,383	715,101

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	335,890	356,056	20,166	6.00%
Operating Expenses	377,493	359,045	(18,448)	-4.89%
TOTALS	713,383	715,101	1,718	0.24%

Stormwater Fund

Stormwater Division

Summary of Appropriations

Stormwater Fund

Other

Appropriations Detail

Appropriations Detail

Account # 014-7088-537

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING EXPENSES</u>					
4950	Uncollectible Accounts	5,000	5,000	5,000	5,000
5001	Cost Allocation- City Commission	1,929	2,025	3,500	3,643
5002	Cost Allocation- City Manager	10,806	10,784	14,036	12,361
5003	Cost Allocation- City Clerk	3,627	3,795	3,952	4,363
5004	Cost Allocation- City Attorney	795	944	1,000	995
5005	Cost Allocation- Accounting	14,565	13,988	19,920	19,916
5006	Cost Allocation- Customer Service	49,355	55,755	60,500	63,640
5007	Cost Allocation- Purchasing	5,235	25,338	2,854	11,756
5008	Cost Allocation- Warehouse	587	743	824	1,066
5009	Cost Allocation- Human Resources	3,294	3,341	3,784	3,598
5010	Cost Allocation- IT	37,994	44,781	48,272	52,598
5011	Cost Allocation- GIS	29,549	32,857	39,098	37,314
5013	Cost Allocation- Facilities	2,849	3,309	2,781	3,012
5910	Depreciation Expense	193,674	259,018	194,000	260,000
TOTAL OPERATING EXPENSES		359,259	461,678	399,521	479,262
<u>OTHER USES</u>					
9160	Reserve/ Future Capital	0	0	0	20,399
TOTAL OTHER USES		0	0	0	20,399
TOTAL APPROPRIATIONS		359,259	461,678	399,521	499,661

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	399,521	479,262	79,741	19.96%
Other Uses	0	20,399	20,399	100.00%
TOTALS	399,521	499,661	100,140	25.07%

Stormwater Fund

Other

Appropriations Summary

Stormwater Fund

Capital Projects

Appropriations Detail

Appropriations Detail

Account # 014-7099-537

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	1,545	0	0	0
1410	Overtime	208	0	0	0
2110	FICA	127	0	0	0
221x	Retirement	77	0	0	0
23xx	Insurance	440	0	0	0
2410	Workers' Compensation	123	0	0	0
262x	Other Payroll Benefits	1	0	0	0
TOTAL PERSONAL SERVICES		<u>2,521</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	(17,715)	(2,926)	0	0
3410	Contract Services	1,787	0	0	0
4410	Rentals	3,235	0	0	0
TOTAL OPERATING EXPENSES		<u>(12,693)</u>	<u>(2,926)</u>	<u>0</u>	<u>0</u>
<u>CAPITAL OUTLAY</u>					
6110	Land Costs	0	278	0	0
6210	Buildings	0	79	0	0
6310	Improvements Other Than Bldgs	216,257	347,344	625,000	540,000
TOTAL CAPITAL OUTLAY		<u>216,257</u>	<u>347,701</u>	<u>625,000</u>	<u>540,000</u>
<u>OTHER USES</u>					
9999	WIP Contra	(206,085)	(344,776)	0	0
TOTAL OTHER USES		<u>(206,085)</u>	<u>(344,776)</u>	<u>0</u>	<u>0</u>
TOTAL APPROPRIATIONS		<u>0</u>	<u>(1)</u>	<u>625,000</u>	<u>540,000</u>

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	0	0	0.00%
Capital Outlay	625,000	540,000	(85,000)	-13.60%
TOTALS	625,000	540,000	(85,000)	-13.60%

Stormwater Fund

Capital Projects

Appropriations Summary

Stormwater Fund

Capital Projects

Project Schedule

Project Schedule

140002	<u>Drainage Improvements</u>		
	Curbs, gutters & inlets	Current Revenue	25,000
1284262	Stock Sub./Crest & Flamingo	Current Revenue	150,000
1284263	Stock Sub./Warehouse Dr & Flamingo	Current Revenue	110,000
1141224	Lake Robinhood Improvements	Current Revenue	25,000
	Po Boys Project North of 44	Current Revenue	230,000
		TOTAL	<u>540,000</u>
		Current Revenue	540,000
		TOTAL	<u>540,000</u>

POLICE PENSION TRUST

The Municipal Police Pension Trust covers police officers (other police department employees are covered in the General Employee 401(a) Plan). The actuarial funding rate as a percentage of pensionable wages is 23.94% for the fiscal year 2020-21 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 2020-21 actuarial shortfall is projected to be 11.28% of pensionable wages, or \$571,445.

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 2018-19 of 5.68% was less than the actuarial assumption of 7.65% or a difference of 1.97%. The City's Police, Fire and General Employee pension plans will require contributions of \$571,445, \$826,242 and \$910,414, respectively.

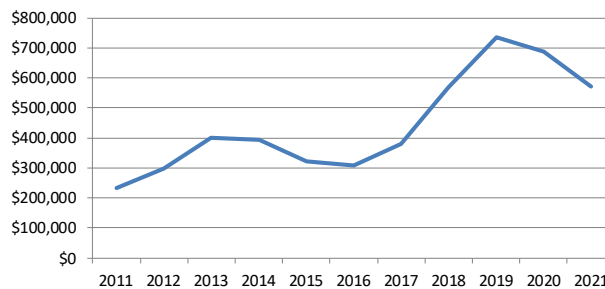
Police Pension Trust

Description

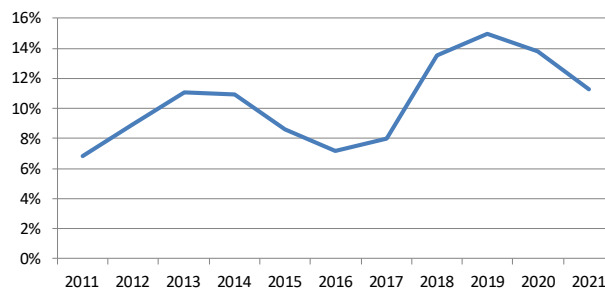
Total Department Budget

\$ 1,908,772

Employer Contributions to Plan



% of Payroll



Police Pension Trust

Revenue Sources & Appropriations

Revenue Sources and Appropriations

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
REVENUE SOURCES				
Taxes	199,426	213,641	199,426	213,641
Miscellaneous Revenue	2,576,348	2,202,533	1,558,313	1,695,131
TOTAL REVENUE SOURCES	2,775,774	2,416,174	1,757,739	1,908,772
APPROPRIATIONS				
Police Pension Trust	1,232,806	1,410,222	1,757,739	1,908,772
TOTAL APPROPRIATIONS	1,232,806	1,410,222	1,757,739	1,908,772

Revenue Detail

Police Pension Trust

Revenue Detail

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>TAXES</u>				
31252 Insurance Premium Tax (State)	199,426	213,641	199,426	213,641
TOTAL TAXES	199,426	213,641	199,426	213,641
<u>MISCELLANEOUS REVENUE</u>				
36111 Miscellaneous Interest	155,746	154,046	160,000	155,000
361xx Gain/Loss Investments	1,514,371	1,010,954	350,000	600,000
36801 Employee Contributions	303,473	328,464	361,424	368,686
36802 Employer Contributions	526,010	626,706	686,889	571,445
36909 Other Income	76,748	82,363	0	0
TOTAL MISCELLANEOUS REVENUE	2,576,348	2,202,533	1,558,313	1,695,131
TOTAL RESOURCES	2,775,774	2,416,174	1,757,739	1,908,772

Police Pension Trust

Appropriations Detail

Appropriations Detail

Account # 061-1310-51x

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING EXPENSES</u>					
311x	Professional Services	114,518	99,138	120,000	113,500
3610	Retirement Benefit Payment	951,781	966,399	900,000	975,000
3611	Refund of Contributions	166,507	344,685	100,000	150,000
TOTAL OPERATING EXPENSES		1,232,806	1,410,222	1,120,000	1,238,500
<u>OTHER USES</u>					
9940	Reserve For Employee Benefits	0	0	637,739	670,272
TOTAL OTHER USES		0	0	637,739	670,272
TOTAL APPROPRIATIONS		1,232,806	1,410,222	1,757,739	1,908,772

FIREFIGHTERS' PENSION TRUST

The Municipal Firefighters' Retirement Trust Fund covers firefighters. The actuarial funding rate as a percentage of pensionable wages is 45.41% for the fiscal year 2020-21 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 2020-21 actuarial shortfall is projected to be 33.1% of pensionable wages, or \$826,242.

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.

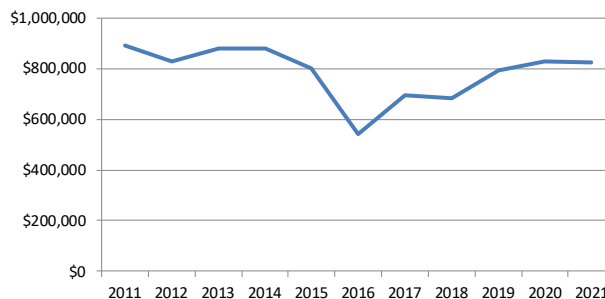
The investment return for Fiscal Year 2018-19 of 4.4% was less than the actuarial assumption of 7.5% or a difference of 3.1%. The City's Police, Fire and General Employee pension plans will require contributions of \$571,445, \$826,242 and \$910,414, respectively.

Firefighter's Pension Trust

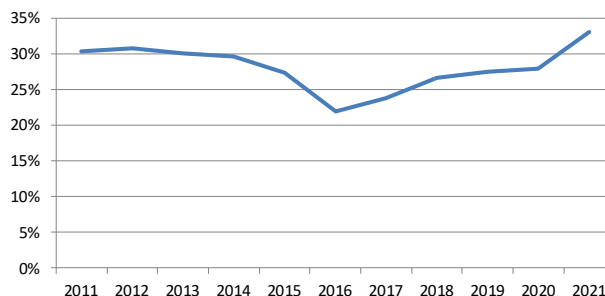
Description

**Total
Department
Budget**
\$ 1,635,047

Employer Contributions to Plan



% of Payroll



Firefighter's Pension Trust

Revenue Sources & Appropriations

Revenue Sources and Appropriations

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>REVENUE SOURCES</u>				
Taxes	141,149	144,627	141,149	144,627
Miscellaneous Revenue	1,981,557	1,760,507	1,552,427	1,490,420
TOTAL REVENUE SOURCES	<u>2,122,706</u>	<u>1,905,134</u>	<u>1,693,576</u>	<u>1,635,047</u>
 <u>APPROPRIATIONS</u>				
Fire Pension Trust	1,409,417	1,439,857	1,693,576	1,635,047
TOTAL APPROPRIATIONS	<u>1,409,417</u>	<u>1,439,857</u>	<u>1,693,576</u>	<u>1,635,047</u>

Revenue Detail

Firefighter's Pension Trust

Revenue Detail

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>TAXES</u>				
31251 Insurance Premium Tax (State)	141,149	144,627	141,149	144,627
TOTAL TAXES	<u>141,149</u>	<u>144,627</u>	<u>141,149</u>	<u>144,627</u>
<u>MISCELLANEOUS REVENUE</u>				
36111 Miscellaneous Interest	184,843	181,137	185,000	182,000
361xx Salem Trust/ ICC	804,533	619,993	350,000	320,000
36801 Employee Contributions	169,310	166,141	189,691	162,178
36820 Salem Trust	694,423	658,780	827,736	826,242
36909 Other Income	128,448	134,456	0	0
TOTAL MISCELLANEOUS REVENUE	<u>1,981,557</u>	<u>1,760,507</u>	<u>1,552,427</u>	<u>1,490,420</u>
TOTAL RESOURCES	<u>2,122,706</u>	<u>1,905,134</u>	<u>1,693,576</u>	<u>1,635,047</u>

Firefighter's Pension Trust

Appropriations Detail

Appropriations Detail

Account # 062-1320-51x

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING EXPENSES</u>					
311x	Professional Services	176,574	171,540	180,000	183,000
3610	Retirement Benefit Payment	1,139,004	1,179,132	1,140,000	1,180,000
3611	Refund of Contributions	93,839	89,185	80,000	90,000
TOTAL OPERATING EXPENSES		1,409,417	1,439,857	1,400,000	1,453,000
<u>OTHER USES</u>					
9940	Reserve For Employee Benefits	0	0	293,576	182,047
TOTAL OTHER USES		0	0	293,576	182,047
TOTAL APPROPRIATIONS		1,409,417	1,439,857	1,693,576	1,635,047

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 2020-21 actuarial shortfall is projected to be 11.93%, or \$910,414.

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 2018-19 of 2.7% was less the actuarial assumption of 7.45% or a difference of 4.75%. The City's Police, Fire and General Employee pension plans will require contributions of \$571,445, \$826,242 and \$910,414, respectively.

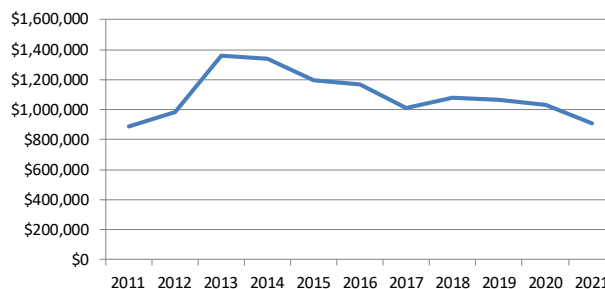
General Employees' Pension Trust Fund

Description

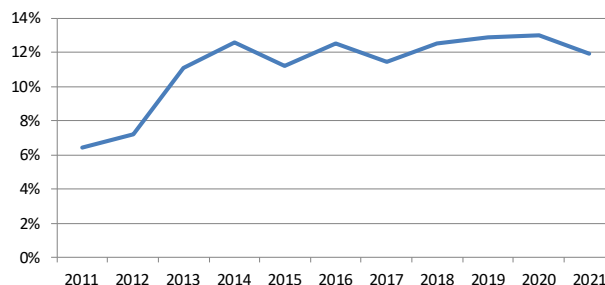
Total Department Budget

\$ 3,335,414

Employer Contributions to Plan



% of Payroll



**General
Employees'
Pension
Trust
Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources and Appropriations

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>REVENUE SOURCES</u>				
Miscellaneous Revenue	4,771,802	2,297,253	3,388,808	3,335,414
Other Sources	0	0	0	0
TOTAL REVENUE SOURCES	4,771,802	2,297,253	3,388,808	3,335,414
<u>APPROPRIATIONS</u>				
General Employees Pension Trust	2,964,101	2,967,510	3,388,808	3,335,414
TOTAL APPROPRIATIONS	2,964,101	2,967,510	3,388,808	3,335,414

Revenue Detail

General Employees' Pension Trust Fund

Revenue Detail

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>MISCELLANEOUS REVENUE</u>				
361xx Miscellaneous Interest	647,666	649,347	610,000	650,000
36130 Gain/Loss Sale Investment	1,097,945	(724,921)	1,000,000	500,000
36140 Gain/Loss Sale of Security	1,933,758	1,255,670	750,000	1,275,000
36802 Employer Contributions	1,090,938	1,065,288	1,028,808	910,414
36909 Other Income	1,495	51,869	0	0
TOTAL MISCELLANEOUS REVENUE	4,771,802	2,297,253	3,388,808	3,335,414
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	0	0	0	0
TOTAL RESOURCES	4,771,802	2,297,253	3,388,808	3,335,414

**General
Employees'
Pension
Trust
Fund**

**Appropriations
Detail**

Appropriations Detail

Account # 063-1330-51x

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING EXPENSES</u>					
311x	Professional Services	85,994	78,157	80,000	80,000
3114	Financial Investment	200,826	201,318	200,000	205,000
3610	Retirement Benefit Payment	2,647,147	2,688,035	2,700,000	2,700,000
3611	Refund of Contributions	30,134	0	35,000	35,000
TOTAL OPERATING EXPENSES		2,964,101	2,967,510	3,015,000	3,020,000
<u>OTHER USES</u>					
9940	Reserve For Employee Benefits	0	0	373,808	315,414
TOTAL OTHER USES		0	0	373,808	315,414
TOTAL APPROPRIATIONS		2,964,101	2,967,510	3,388,808	3,335,414

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 \$125,000, up to a maximum of \$5,000,000 per covered individual per year, are paid by the reinsurer. The aggregate stop loss reinsurance policy indemnifies the City 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).

2020-21 fiscal year monthly rates (reflects a 15% increase from the City):

Blue Options Plan

Type of Coverage	City Contribution	Employee Deduction	Total Monthly Cost
Employee Only	\$619.39	\$110.00	\$729.39
Employee and Children	\$942.23	\$274.10	\$1,216.33
Employee and Spouse	\$949.22	\$300.76	\$1,249.98
Employee and Family	\$1,218.62	\$383.95	\$1,602.57

Blue Care Plan

Type of Coverage	City Contribution	Employee Deduction	Total Monthly Cost
Employee Only	\$584.89	\$65.00	\$649.89
Employee and Children	\$907.73	\$224.10	\$1,131.83
Employee and Spouse	\$926.22	\$240.76	\$1,166.98
Employee and Family	\$1,195.62	\$323.96	\$1,519.58

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 Retiree cost only. These rates will increase for fiscal year 2020-21.

Type of Coverage	Monthly Cost
Retiree Supplemental	\$587.66
Child Supplemental	\$1,074.60
Spouse Supplemental	\$1,108.25
Family Supplemental	\$1,460.84

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

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

Health Insurance Fund

Description

Total Department Budget
\$ 7,268,565

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 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>REVENUE SOURCES</u>				
Charges for Services	6,068,610	6,568,452	6,104,986	6,845,565
Miscellaneous Revenue	405,716	445,039	394,000	423,000
Other Sources/Installment	0	0	204,183	0
TOTAL REVENUE SOURCES	6,474,326	7,013,491	6,703,169	7,268,565
<u>APPROPRIATIONS</u>				
Health Insurance	5,748,656	6,063,111	5,922,090	6,409,096
Wellness Center	727,318	769,684	781,079	859,469
TOTAL APPROPRIATIONS	6,475,974	6,832,795	6,703,169	7,268,565

Revenue Detail

Health Insurance Fund

Revenue Detail

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>CHARGES FOR SERVICES (343)</u>				
34120 Employee Contributions	948,720	1,119,528	975,000	1,000,000
34120 Employer Contributions	4,239,781	4,604,683	4,324,311	5,083,090
34120 Retiree's Contribution	333,049	361,481	345,000	345,000
34120 Retiree's Employer Contribution	542,400	476,400	456,000	412,800
3412x Continuation Coverage	4,660	6,360	4,675	4,675
TOTAL CHARGES FOR SERVICES	6,068,610	6,568,452	6,104,986	6,845,565
<u>MISCELLANEOUS REVENUE</u>				
36101 Interest on Investments	19,295	26,344	19,000	19,000
36130 Gain/Loss Investments	(3,067)	15,342	0	0
36906 Misc Reimbursement	23,027	21,793	0	0
36909 Other Income	160,207	342,926	160,000	200,000
36918 Reinsurance Payments	167,082	0	175,000	165,000
36991 Medicare Part D Subsidy	39,172	38,634	40,000	39,000
TOTAL MISCELLANEOUS REVENUE	405,716	445,039	394,000	423,000
<u>OTHER SOURCES/INSTALLMENT</u>				
38165 Transfer from Workers Comp	0	0	204,183	0
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	0	0	204,183	0
TOTAL RESOURCES	6,474,326	7,013,491	6,703,169	7,268,565

Health
Insurance
Fund

Health
Insurance

Personnel
Schedule

Personnel Schedule

Classification	2020	Change	2021	Amount
Benefits & Compensation Coordinator ¹	0.30	0.00	0.30	15,656
Director of Human Resources ²	0.50	0.00	0.50	39,302
Total	0.80	0.00	0.80	54,958

Note: Allocations

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

Appropriations Detail**Account # 064-1340-519****Health
Insurance
Fund****Health
Insurance****Appropriations
Detail**

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>				
1210 Regular Salaries & Wages	44,261	52,063	53,505	54,958
1410 Overtime	1,449	1,249	0	0
1641 Vacation/Terms & Buyout	5,725	1,298	0	0
2110 FICA	3,765	4,047	3,962	4,070
221x Retirement	6,817	2,570	2,675	2,748
23xx Insurance	5,492	4,945	4,947	5,658
2410 Workers' Compensation	143	152	150	154
26xx Other Employee Benefits	1,089	(16,807)	1,531	1,508
TOTAL PERSONAL SERVICES	68,741	49,517	66,770	69,096
<u>OPERATING EXPENSES</u>				
3110 Professional Services	300,305	302,172	320,300	315,000
4540 Insurance Premiums	403,738	401,853	435,020	425,000
4570 Insurance Claims	3,773,198	3,664,261	4,000,000	4,000,000
4572 Prescription Claims	1,157,300	1,627,831	1,100,000	1,600,000
4575 IBNR	45,374	17,477	0	0
TOTAL OPERATING EXPENSES	5,679,915	6,013,594	5,855,320	6,340,000
<u>OTHER USES</u>				
9940 Reserve for Employee Benefits	0	0	0	0
TOTAL OTHER USES	0	0	0	0
TOTAL APPROPRIATIONS	5,748,656	6,063,111	5,922,090	6,409,096

**Health
Insurance
Fund**

**Wellness
Center**

**Appropriations
Detail**

Appropriations Detail

Account # 064-1341-519

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING EXPENSES</u>					
3110	Professional Services	159,094	217,645	160,000	226,889
3410	Contract Services	408,191	392,273	443,519	459,850
4110	Communication	5,634	5,810	5,000	5,900
4310	Utilities	2,895	2,627	2,600	2,650
46xx	Repairs & Maint Office Equip	4,750	3,460	4,460	3,680
4920	Other Current Charges	710	184	500	500
5180	Minor Furniture/Equipment	360	430	0	0
5210	Operating Supplies	59,059	65,102	80,000	75,000
5218	Pharmaceuticals	86,625	82,153	85,000	85,000
TOTAL OPERATING EXPENSES		727,318	769,684	781,079	859,469
TOTAL APPROPRIATIONS		727,318	769,684	781,079	859,469

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**
\$ 659,017

**Workers'
Compensation
Insurance
Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources and Appropriations

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>REVENUE SOURCES</u>				
Charges for Services	604,025	632,441	611,144	634,017
Miscellaneous Revenue	55,515	68,682	18,000	25,000
Other Sources	0	0	135,681	0
TOTAL REVENUE SOURCES	659,540	701,123	764,825	659,017
 <u>APPROPRIATIONS</u>				
Workers' Compensation Administration	497,803	638,324	764,825	659,017
TOTAL APPROPRIATIONS	497,803	638,324	764,825	659,017

Revenue Detail

Workers' Compensation Insurance Fund

Revenue Detail

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>CHARGES FOR SERVICES</u>				
2020 Employer Contributions	604,025	632,441	611,144	634,017
TOTAL CHARGES FOR SERVICES	604,025	632,441	611,144	634,017
<u>MISCELLANEOUS REVENUE</u>				
36101 Interest on Investments	23,037	34,409	18,000	25,000
36130 Gain/Loss Investments	(6,059)	19,163	0	0
36909 Other Income	28,253	591	0	0
36919 Subrogation Payments	10,284	14,519	0	0
TOTAL MISCELLANEOUS REVENUE	55,515	68,682	18,000	25,000
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	135,681	0
TOTAL OTHER SOURCES	0	0	135,681	0
TOTAL RESOURCES	659,540	701,123	764,825	659,017

**Workers'
Compensation
Insurance
Fund**

**Personnel
Schedule**

Personnel Schedule

Classification	2020	Change	2021	Amount
Finance Director ¹	0.15	0.00	0.15	17,313
Payroll & Risk Technician ²	0.50	0.00	0.50	21,437
Total	0.65	0.00	0.65	38,749

Note: Allocations

Finance Director¹

15%-1350, 85%-1331

Payroll & Risk Technician²

50%-1350, 50%-1331

Appropriations Detail**Account # 065-1350-519****Workers'
Compensation
Insurance
Fund****Appropriations
Detail**

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>				
1210 Regular Salaries & Wages	25,314	29,782	38,870	38,749
1410 Overtime	14	23	0	0
1530 Bonuses/Incentives	0	359	0	0
1641 Vacation/Terms & Buyout	2,899	846	0	0
2110 FICA	2,098	2,242	2,900	2,731
22xx Retirement	3,602	1,496	1,943	1,953
23xx Insurance	3,147	5,221	6,284	7,403
2410 Workers' Compensation	79	87	109	109
26xx Other Employee Benefits	491	(8,610)	536	528
TOTAL PERSONAL SERVICES	37,644	31,446	50,642	51,473
<u>OPERATING EXPENSES</u>				
3110 Professional Services	53,987	60,455	35,000	60,000
4540 Insurance Premiums	100,780	115,199	110,000	115,000
4570 Insurance Claims	170,673	423,147	350,000	375,000
4575 IBNR	116,197	0	0	0
4580 Self Insurance Assessment	18,522	8,077	15,000	15,000
TOTAL OPERATING EXPENSES	460,159	606,878	510,000	565,000
<u>OTHER USES</u>				
9565 Transfer to Health Insurance Func	0	0	204,183	0
9940 Reserve for Employee Benefits	0	0	0	42,544
TOTAL OTHER USES	0	0	204,183	42,544
TOTAL APPROPRIATIONS	497,803	638,324	764,825	659,017



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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

\$ 896,801

Risk Management Fund

Revenue Sources & Appropriations

Revenue Sources and Appropriations

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>REVENUE SOURCES</u>				
Charges for Services	683,201	678,884	727,698	896,801
Miscellaneous Revenue	1,689	4,261	0	0
TOTAL REVENUE SOURCES	<u>684,890</u>	<u>683,145</u>	<u>727,698</u>	<u>896,801</u>
 <u>APPROPRIATIONS</u>				
Insurance	683,222	693,990	727,698	896,801
TOTAL APPROPRIATIONS	<u>683,222</u>	<u>693,990</u>	<u>727,698</u>	<u>896,801</u>

Revenue Detail

Risk Management Fund

Revenue Detail

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>CHARGES FOR SERVICES</u>				
34120 Employer Contributions	683,201	678,884	727,698	896,801
TOTAL CHARGES FOR SERVICES	683,201	678,884	727,698	896,801
<u>MISCELLANEOUS REVENUE</u>				
36101 Interest on Investments	2,097	2,681	0	0
36130 Gain/Loss Investments	(408)	1,580	0	0
TOTAL MISCELLANEOUS REVENUE	1,689	4,261	0	0
TOTAL RESOURCES	684,890	683,145	727,698	896,801

**Risk
Management
Fund**

**Appropriations
Detail**

Appropriations Detail

Account # 066-1360-519

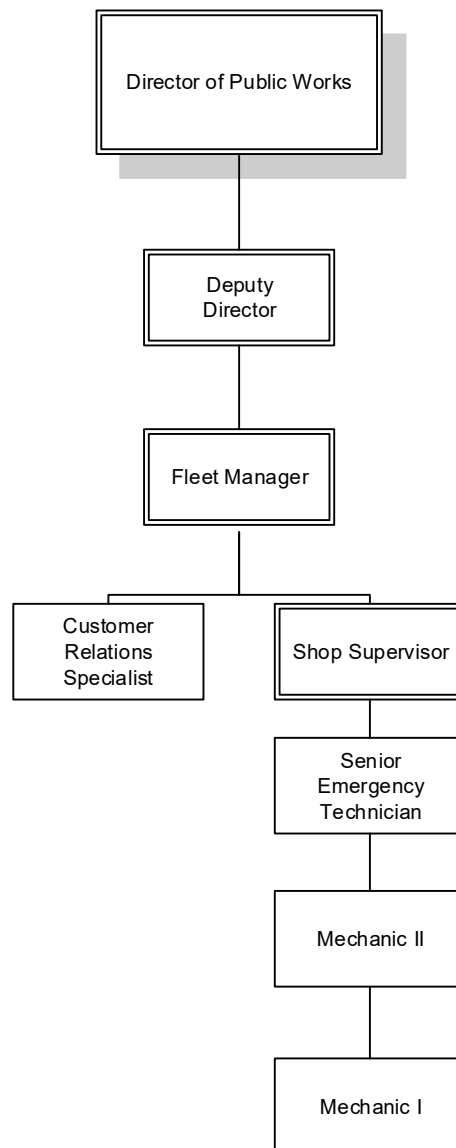
	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>OPERATING EXPENSES</u>				
3110 Professional Services	21	0	0	0
4510 Insurance	683,201	693,273	727,698	896,801
4920 Other Current Charges	0	717	0	0
TOTAL OPERATING EXPENSES	683,222	693,990	727,698	896,801
<u>OTHER USES</u>				
9940 Reserve for Future Use	0	0	0	0
TOTAL OTHER USES	0	0	0	0
TOTAL APPROPRIATIONS	683,222	693,990	727,698	896,801

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

\$ 3,985,280

Fleet Services Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>REVENUE SOURCES</u>				
Charges for Services	2,587,341	2,558,947	3,030,983	2,643,458
Miscellaneous Revenue	147,217	219,881	45,000	50,000
Other Sources	48,019	685,097	1,062,921	1,291,822
TOTAL REVENUE SOURCES	2,782,577	3,463,925	4,138,904	3,985,280
<u>APPROPRIATIONS</u>				
Maintenance	629,443	938,878	854,541	939,035
Administration	610,125	760,022	1,399,863	1,505,345
Capital Purchases	991,375	1,133,139	1,884,500	1,540,900
TOTAL APPROPRIATIONS	2,230,943	2,832,039	4,138,904	3,985,280

Revenue Detail

Fleet Services Fund

Revenue Detail

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>CHARGES FOR SERVICES</u>				
34120 Fuel Surcharge	2,945	3,312	0	0
34120 Non Contract Maintenance Labor	499,241	524,574	524,203	525,000
34120 Lease Fees	1,326,873	1,272,356	1,722,090	1,342,374
34120 Non Contract Maintenance Parts	485,328	464,903	490,000	475,000
34120 Overhead/MRU Fee	270,560	291,156	292,390	298,584
34190 Pool Vehicle Revenue	2,394	2,646	2,300	2,500
TOTAL CHARGES FOR SERVICES	2,587,341	2,558,947	3,030,983	2,643,458
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	57,291	74,995	45,000	50,000
36130 Gain/ Loss Investments	(9,727)	41,695	0	0
36403 Sale of Furniture/Equipment	68,173	64,648	0	0
36404 Recovery from Losses	30,630	35,743	0	0
36909 Other Income	850	2,800	0	0
TOTAL MISCELLANEOUS REVENUE	147,217	219,881	45,000	50,000
<u>OTHER SOURCES</u>				
38110 Transfer from General Fund	48,019	197,232	0	0
38191 Transfer from Disc. Sales Tax	0	479,308	1,053,841	1,139,002
38141 Transfer from Electric	0	8,557	0	0
38891 Fund Balance Appropriated	0	0	9,080	152,820
TOTAL OTHER SOURCES	48,019	685,097	1,062,921	1,291,822
TOTAL RESOURCES	2,782,577	3,463,925	4,138,904	3,985,280

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Maintain technician production rate of 80% minimum
- ◆ Adjust hourly labor rate to reflect actual cost of service
- ◆ Have all technicians ASE/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 optimize utilization
- ◆ Manage the vehicle replacement program efficiently

Major Accomplishments:

- Identified cost saving initiative to buy fuel in bulk saving approximately \$12,000 per year
- Performed 847 services on 512 city vehicles

Performance Measures:

	2018-19	2019-20	2020-21
Amount of mechanic's time spent on vehicle maintenance (%)	82%	84%	84%
Yearly preventative maintenance performed on vehicles (%)	95%	98%	100%
Lease amortization amount matching actual replacement costs (%)	N/A	87%	90%

Personnel Schedule

Fleet Services Fund

Personnel Schedule

Classification	2020	Change	2021	Amount
<u>Maintenance 5110</u>				
Mechanic I	1.00	0.00	1.00	30,576
Mechanic II	3.00	0.00	3.00	120,390
Senior Emergency Technician	1.00	0.00	1.00	52,395
Shop Supervisor ¹	0.50	0.00	0.50	28,590
Total Maintenance	5.50	0.00	5.50	231,951
<u>Administration 5121</u>				
Customer Relations Specialist	1.00	0.00	1.00	49,816
Fleet Manager	1.00	0.00	1.00	63,024
Shop Supervisor ¹	0.50	0.00	0.50	28,590
Total Administration	2.50	0.00	2.50	141,430
Total	8.00	0.00	8.00	373,380

Note: Allocations

Shop Supervisor¹ 50% 5110, 50% 5121

Fleet Services Fund

Maintenance

Appropriations Detail

Appropriations Detail

Account # 510-5110-519

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	(4,360)	221,569	227,051	231,951
1410	Overtime	0	463	1,500	1,500
1641	Vacation/Terms & Buyout	0	3,370	0	0
2110	FICA	(334)	16,387	16,415	16,733
221x	Retirement	0	10,959	25,702	24,304
23xx	Insurance	0	56,478	49,961	56,900
2410	Workers' Compensation	0	7,042	7,492	7,330
262x	Other Payroll Benefits	(24,915)	(16,034)	0	317
TOTAL PERSONAL SERVICES		(29,609)	300,234	328,121	339,035
OPERATING EXPENSES					
3410	Contract Services	0	100		
461x	Repairs & Maintenance- Vehicles	657,864	625,976	525,000	600,000
46xx	Repairs & Maintenance- Equipment	0	12,280	1,420	0
4920	Other Current Charges	0	0	0	0
4932	FM Inventory Over/Short	1,188	238	0	0
5230	Fuel Purchases	0	50	0	0
TOTAL OPERATING EXPENSES		659,052	638,644	526,420	600,000
TOTAL APPROPRIATIONS		629,443	938,878	854,541	939,035

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	328,121	339,035	10,914	3.33%
Operating Expenses	526,420	600,000	73,580	13.98%
TOTALS	854,541	939,035	84,494	9.89%

Significant Budget Changes:

The increase in Operating Expenses is directly related to the R&M Vehicles (4610) budget for FY 21.

Fleet Services Fund

Maintenance

Appropriations Summary

Fleet Services Fund

Administration

Appropriations Detail

Appropriations Detail

Account # 510-5121-519

		ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	325,008	133,726	137,782	141,430
1410	Overtime	703	197	1,000	1,000
15xx	Bonuses/Incentives	2,288	0	0	0
1641	Vacation/Terms & Buyout	10,596	6,416	0	0
2110	FICA	24,736	10,444	10,325	10,417
221x	Retirement	37,861	23,970	10,034	9,855
23xx	Insurance	72,296	21,075	15,978	22,234
2410	Workers' Compensation	7,637	1,190	1,190	1,219
262x	Other Payroll Benefits	4,973	(22,330)	318	317
TOTAL PERSONAL SERVICES		486,098	174,688	176,627	186,472
OPERATING EXPENSES					
31xx	Professional Services	578	0	0	0
3410	Contract Services	10,504	10,581	16,717	19,235
4010	Travel	375	329	200	200
41xx	Communication	677	634	908	910
4210	Postage	48	38	100	100
4310	Utilities	21,389	20,778	30,000	30,000
4510	Insurance	15,435	15,070	16,575	21,619
461x	Repairs & Maintenance- Vehicles	16,055	24,369	21,000	20,000
4620	Repairs & Maintenance- Building	101	0	3,000	2,500
4625	Repairs & Maintenance- Non-Build	0	4,991	500	500
46xx	Repairs & Maintenance- Equipment	3,710	3,945	2,120	4,450
4710	Printing & Binding	0	0	100	100
4911	Advertising- Other Ads	150	150	400	400
4932	FM Inventory Over/Short	1,096	177	0	0
5180	Minor Furniture/Equipment	2,885	3,666	4,500	4,000
5210	Operating Supplies	14,265	12,831	13,000	13,300
5215	Uniforms	1,588	1,621	2,275	4,557
5230	Fuel Purchases	5,537	5,652	7,000	7,000
5231	Generator Fuel	0	0	0	0
5410	Publications & Memberships	50	0	250	250
5520	Training	725	1,194	750	750
TOTAL OPERATING EXPENSES		95,168	106,026	119,395	129,871
OTHER USES					
9150	Auction Reserve	0	0	50,000	50,000
9101	Transfer to General Fund	0	479,308	1,053,841	1,139,002
9145	Transfer to Communication	28,859	0	0	0
TOTAL OTHER USES		28,859	479,308	1,103,841	1,189,002
TOTAL APPROPRIATIONS		610,125	760,022	1,399,863	1,505,345

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	176,627	186,472	9,845	5.57%
Operating Expenses	119,395	129,871	10,476	8.77%
Other Uses	1,103,841	1,189,002	85,161	7.71%
TOTALS	1,399,863	1,505,345	105,482	7.54%

Fleet Services Fund

Administration

Appropriations Summary

Fleet Services Fund

Capital Projects

Appropriations Detail

Appropriations Detail

Account # 510-5199-519

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED 2019-20	ADOPTED 2020-21
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	1,868	0	0	0
2110 FICA	131	0	0	0
221x Retirement	93	0	0	0
23xx Insurance	488	0	0	0
2410 Workers' Compensation	59	0	0	0
TOTAL PERSONAL SERVICES	2,639	0	0	0
<u>OPERATING EXPENSES</u>				
5910 Depreciation	991,376	1,133,139	0	0
TOTAL OPERATING EXPENSES	991,376	1,133,139	0	0
<u>CAPITAL OUTLAY</u>				
6410 Machinery & Equipment	59,714	6,228	14,000	0
6413 Fleet Replace	1,197,887	1,773,484	1,870,500	1,540,900
6414 Fleet Refurbish	0	0	0	0
TOTAL CAPITAL OUTLAY	1,257,601	1,779,712	1,884,500	1,540,900
<u>OTHER USES</u>				
9160 Reserve/Future Capital	0	0	0	0
9999 WIP Contra	(1,260,241)	(1,779,712)	0	0
TOTAL OTHER USES	(1,260,241)	(1,779,712)	0	0
TOTAL APPROPRIATIONS	991,375	1,133,139	1,884,500	1,540,900

Appropriations Summary

	ADOPTED 2019-20	ADOPTED 2020-21	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	0	0	0.00%
Capital Outlay	1,884,500	1,540,900	(343,600)	-18.23%
Other Uses	0	0	0	0.00%
TOTALS	1,884,500	1,540,900	(343,600)	-18.23%

Fleet Services Fund

Capital Projects

Appropriations Summary

Fleet Services Fund

Project Schedule

Project Schedule

Replacement Vehicles

Electric-

2002 F-550 Utility (#305)	\$ 48,000
2003 F-250 Utility (#450)	43,000
2004 Chevy 1/2 Ton (#919)	34,000
2007 Bucket (#4032)	250,000

Police-

2007 Tahoe (#8066)	38,000
2008 Impala (#8077)	25,000
2012 Charger (#8113)	51,600
2012 Charger (#8115)	51,600
2012 Charger (#8116)	51,600
2012 Charger (#8118)	51,600
2012 Charger (#8119)	46,000

Fire-

2000 10 kw Genset (#601)	14,000
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Water-

2005 Mini Excavator (#3026)	50,000
2005 F-350 Dump (#3028)	59,000
2007 F-450 Utility (#3029)	59,000

Wastewater-

2005 Ford Explorer (#766)	34,000
2006 Zero Turn Mower (#704)	8,500
2002 Mini Excavator (#320)	50,000

Solid Waste-

2001 GMC Stepvan (#916)	90,500
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Stormwater-

2009 GMC Sweeper (#944)	270,000
1998 F-350 Dump (#955)	56,000
1997 15" Bush Hog (#9051)	18,500

Public Works Grounds-

2000 Chevy 1/2 Ton (#220)	36,000
2007 F-450 Dump (#2044)	57,000

Recreation-

2005 Toro Workman (#2019)	12,000
2006 Toro Sidewinder Mower (#2045)	36,000

Total FY 20-21	<u>\$ 1,540,900</u>
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RESOLUTION NO. 10,728

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LEESBURG, FLORIDA,
ADOPTING THE FISCAL YEAR 2020-21 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 2020-21 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 2020-21; and,

WHEREAS, the City Commission has tentatively adopted a budget which they feel is in the best interests of the citizens of the City of Leesburg, and desires by means of this resolution to finally adopt said budget for the Fiscal Year 2020-21;

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

SECTION I.

Pursuant to Section 200.065, Florida Statutes, and all other applicable laws, the following amounts for use by the various funds during Fiscal Year 2020-21 as reflected below, including all modifications or amendments made during this meeting, are hereby adopted as the budget for Fiscal Year 2020-21 for the City of Leesburg, Florida:

GENERAL FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Current Ad Valorem Taxes	
(Based on an assessed value of \$1,591,924,526*4.1086 Mills*95% less CRA's)	5,322,639
Other Taxes	4,650,154
Licenses and Permits	1,880,000
Intergovernmental Revenue	2,402,101
Charges for Services	934,643
Fines and Forfeits	189,000
Miscellaneous Revenues	969,682
Total Estimated Revenues	16,348,219
Other Financing Sources:	
Transfers from other Funds	10,841,139
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	27,189,358

PROPOSED APPROPRIATIONS

General Government	4,155,921
Public Safety	16,046,606
Physical Environment	114,363
Transportation	1,329,873
Economic Environment	166,681
Human Services	6,600
Culture/Recreation	3,723,363
Other Uses	154,884
Non Expenditures:	
Transfers to other Funds	1,491,067
TOTAL PROPOSED APPROPRIATIONS	27,189,358

HOUSING ASSISTANCE FUND

Miscellaneous Revenues	109,350
Other Financing Sources:	
Fund Balance Appropriated	27,204
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	136,554
PROPOSED APPROPRIATIONS	
Economic Environment	136,554
TOTAL PROPOSED APPROPRIATIONS	136,554

STORMWATER FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Charges for Services	1,692,108
Miscellaneous Revenues	62,654
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,754,762

PROPOSED APPROPRIATIONS

Physical Environment	1,734,363
Non Expenditures:	
Reserves- Contributions to Retained Earnings	20,399
TOTAL PROPOSED APPROPRIATIONS	1,754,762

GREATER LEESBURG COMMUNITY REDEVELOPMENT AGENCY**ESTIMATED REVENUES AND OTHER RECEIPTS**

Current Ad Valorem Taxes	225,923
(Based on an assessed value of \$57,881,941*4.1086 Mills*95%)	
Intergovernmental Revenue	323,988
Miscellaneous Revenues	5,000
Total Estimated Revenues	554,911
Other Financing Sources:	
Fund Balance Appropriated	103,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	657,911

PROPOSED APPROPRIATIONS

Economic Environment	357,581
Non Expenditures:	
Debt Service	100,330
Transfers to other Funds	200,000
TOTAL PROPOSED APPROPRIATIONS	657,911

CARVER HEIGHTS COMMUNITY REDEVELOPMENT AGENCY**ESTIMATED REVENUES AND OTHER RECEIPTS**

Current Ad Valorem Taxes	170,441
(Based on an assessed value of \$43,667,218*4.1086 Mills*95%)	
Intergovernmental Revenue	244,423
Miscellaneous Revenues	6,500
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	421,364

PROPOSED APPROPRIATIONS

Economic Environment	110,755
Non Expenditures:	
Debt Service	96,018
Reserve for Future Use	214,591
TOTAL PROPOSED APPROPRIATIONS	421,364

US HWY 441/27 COMMUNITY REDEVELOPMENT AGENCY**ESTIMATED REVENUES AND OTHER RECEIPTS**

Current Ad Valorem Taxes	494,549
(Based on an assessed value of \$126,704,540*4.1086 Mills*95%)	
Intergovernmental Revenue	709,216
Miscellaneous Revenues	15,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,218,765

PROPOSED APPROPRIATIONS

Economic Environment	57,345
Non Expenditures:	
Debt Service	500,726
Reserve for Future Use	660,694
TOTAL PROPOSED APPROPRIATIONS	1,218,765

DEBT SERVICE FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Other Financing Sources:

Transfers from other Funds 1,616,170

TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS 1,616,170**PROPOSED APPROPRIATIONS**

Non Expenditures:

Debt Service 1,616,170

TOTAL PROPOSED APPROPRIATIONS 1,616,170**CAPITAL PROJECTS FUND****ESTIMATED REVENUES AND OTHER RECEIPTS**

Other Financing Sources:

Transfers from other Funds 600,000

TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS 600,000**PROPOSED APPROPRIATIONS**

Transportation

600,000

TOTAL PROPOSED APPROPRIATIONS 600,000**ELECTRIC FUND****ESTIMATED REVENUES AND OTHER RECEIPTS**

Intergovernmental Revenue 800,000

Charges for Services 62,163,893

Miscellaneous Revenues 645,400

Other Sources 480,000

Total Estimated Revenues: 64,089,293

Other Financing Sources:

Fund Balance Appropriated- Renewal & Replacement 4,162,500

TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS 68,251,793**PROPOSED APPROPRIATIONS**

Physical Environment 59,357,077

Non Expenditures:

Transfers to other Funds 5,148,234

Debt Service 3,746,482

TOTAL PROPOSED APPROPRIATIONS 68,251,793**GAS FUND****ESTIMATED REVENUES AND OTHER RECEIPTS**

Charges for Services 6,725,290

Miscellaneous Revenues 85,000

Other Sources 46,875

TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS 6,857,165**PROPOSED APPROPRIATIONS**

Physical Environment 5,645,598

Non Expenditures:

Transfers to other Funds 770,716

Debt Service 351,748

Reserves- Contributions to Retained Earnings 89,103

TOTAL PROPOSED APPROPRIATIONS 6,857,165

WATER FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Licenses and Permits	348,756
Charges for Services	8,870,687
Miscellaneous Revenues	165,228
Other Sources	130,522
Total Estimated Revenues:	9,515,193
Other Financing Sources:	
Fund Balance Appropriated- Renewal & Replacement	1,753,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	11,268,193

PROPOSED APPROPRIATIONS

Physical Environment	8,551,161
Non Expenditures:	
Transfers to other Funds	1,076,562
Debt Service	1,538,456
Reserves- Contributions to Retained Earnings	102,014
TOTAL PROPOSED APPROPRIATIONS	11,268,193

WASTEWATER FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Licenses and Permits	814,314
Intergovernmental Revenue	1,400,000
Charges for Services	12,423,435
Miscellaneous Revenues	314,564
Total Estimated Revenues	14,952,313
Other Financing Sources:	
Fund Balance Appropriated- Renewal & Replacement	1,922,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	16,874,313

PROPOSED APPROPRIATIONS

Physical Environment	11,426,027
Non Expenditures:	
Transfers to other Funds	955,243
Debt Service	2,599,066
Reserves- Contributions to Retained Earnings	1,893,977
TOTAL PROPOSED APPROPRIATIONS	16,874,313

SOLID WASTE FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Charges for Services	4,612,213
Miscellaneous Revenues	6,891
Other Financing Sources:	
Fund Balance Appropriated	126,533
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	4,745,637

PROPOSED APPROPRIATIONS

Physical Environment	3,919,349
Non Expenditures:	
Transfers to other Funds	826,288
TOTAL PROPOSED APPROPRIATIONS	4,745,637

AIRPORT FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Licenses and Permits	16,702
Intergovernmental Revenue	1,760,000
Charges for Services	173,438
Miscellaneous Revenues	1,206,333
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	3,156,473

PROPOSED APPROPRIATIONS

Transportation	3,082,495
Non Expenditures:	
Reserves- Contributions to Retained Earnings	73,978
TOTAL PROPOSED APPROPRIATIONS	3,156,473

POLICE PENSION FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Other Taxes	213,641
Miscellaneous Revenues	1,695,131
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,908,772

PROPOSED APPROPRIATIONS

General Government	1,238,500
Non Expenditures:	
Reserves- Contributions to Fund Balance	670,272
TOTAL PROPOSED APPROPRIATIONS	1,908,772

FIRE PENSION FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Other Taxes	144,627
Miscellaneous Revenues	1,490,420
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,635,047

PROPOSED APPROPRIATIONS

General Government	1,453,000
Non Expenditures:	
Reserves- Contributions to Fund Balance	182,047
TOTAL PROPOSED APPROPRIATIONS	1,635,047

GENERAL EMPLOYEE'S PENSION FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Miscellaneous Revenues	3,335,414
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	3,335,414

PROPOSED APPROPRIATIONS

General Government	3,020,000
Non Expenditures:	
Reserves- Contributions to Fund Balance	315,414
TOTAL PROPOSED APPROPRIATIONS	3,335,414

HEALTH INSURANCE FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Charges for Services	6,845,565
Miscellaneous Revenues	423,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	7,268,565

PROPOSED APPROPRIATIONS

General Government	7,268,565
TOTAL PROPOSED APPROPRIATIONS	7,268,565

WORKERS' COMPENSATION FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Charges for Services	634,017
Miscellaneous Revenues	25,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	659,017

PROPOSED APPROPRIATIONS

General Government	616,473
Non Expenditures:	
Reserves- Contributions to Fund Balance	42,544
TOTAL PROPOSED APPROPRIATIONS	659,017

RISK MANAGEMENT FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Charges for Services	896,801
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	896,801

PROPOSED APPROPRIATIONS

General Government	896,801
TOTAL PROPOSED APPROPRIATIONS	896,801

FLEET SERVICES FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Charges for Services	2,643,458
Miscellaneous Revenues	50,000
Total Estimated Revenues	2,693,458
Other Financing Sources:	
Transfers from other Funds	1,139,002
Fund Balance Appropriated	152,820
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	3,985,280

PROPOSED APPROPRIATIONS

General Government	2,846,278
Non Expenditures:	
Transfers to other Funds	1,139,002
TOTAL PROPOSED APPROPRIATIONS	3,985,280

DISCRETIONARY SALES TAX FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Other Taxes	1,624,534
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,624,534

PROPOSED APPROPRIATIONS

Non Expenditures:	
Transfers to other Funds	1,624,534
TOTAL PROPOSED APPROPRIATIONS	1,624,534

GAS TAX FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Other Taxes	428,984
Intergovernmental Revenue	127,705
Total Estimated Revenues	556,689
Other Financing Sources:	
Fund Balance Appropriated	407,976
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	964,665

PROPOSED APPROPRIATIONS

Non Expenditures:	
Transfers to other Funds	964,665
TOTAL PROPOSED APPROPRIATIONS	964,665

BUILDING PERMITS FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Licenses and Permits	566,500
Charges for Services	4,500
Miscellaneous Revenues	20,000
Other Sources	17,950
Total Estimated Revenues	608,950

Other Financing Sources:

Fund Balance Appropriated	418,841
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TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,027,791
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PROPOSED APPROPRIATIONS

Public Safety	1,027,791
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TOTAL PROPOSED APPROPRIATIONS	1,027,791
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POLICE FORFEITURE FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Other Financing Sources:	
Fund Balance Appropriated	7,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	7,000

PROPOSED APPROPRIATIONS

Public Safety	7,000
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TOTAL PROPOSED APPROPRIATIONS	7,000
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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
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TOTAL PROPOSED APPROPRIATIONS	6,000
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POLICE IMPACT FEES FUND

Other Financing Sources:	
Fund Balance Appropriated	92,500
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	92,500

PROPOSED APPROPRIATIONS

Public Safety	85,000
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Non Expenditures:	
Transfers to other Funds	7,500

TOTAL PROPOSED APPROPRIATIONS	92,500
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ALL FUNDS**ESTIMATED REVENUES AND OTHER RECEIPTS**

Ad Valorem Taxes	6,213,552
Other Taxes	7,061,940
Licenses and Permits	3,626,272
Intergovernmental Revenue	7,767,433
Charges for Services	108,620,048
Fines and Forfeits	189,000
Miscellaneous Revenues	10,630,567
Other Sources	675,347
Total Estimated Revenues	144,784,159

Other Financing Sources:

Transfers from other Funds	14,196,311
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Fund Balance Appropriated- Renewal & Replacement	7,837,500
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Fund Balance Appropriated	1,341,874
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TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	168,159,844
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ALL FUNDS (cont.)

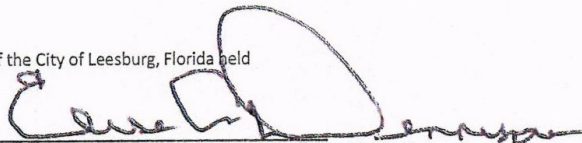
PROPOSED APPROPRIATIONS

General Government	21,495,538
Public Safety	17,172,397
Physical Environment	90,747,938
Transportation	5,012,368
Economic Environment	828,916
Human Services	6,600
Culture/Recreation	3,723,363
Other Uses	154,884
Non Expenditures:	
Transfers to other Funds	14,203,811
Debt Service	10,548,996
Reserve for Future Use	875,285
Reserves- Contributions to Fund Balance	1,210,277
Reserves- Contributions to Retained Earnings	2,179,471
TOTAL PROPOSED APPROPRIATIONS	<u><u>168,159,844</u></u>

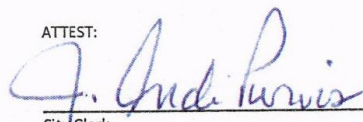
SECTION II.

This resolution shall become effective October 1, 2020.

PASSED AND ADOPTED at a regular meeting of the City Commission of the City of Leesburg, Florida held the 28th day of September 2020.



Mayor

ATTEST:


City Clerk

Capital Improvement Program

CAPITAL IMPROVEMENT PROGRAM

This capital improvement program includes the purchase of all capital items as well as major capital projects for all funds. The funding sources are identified by line and recapped at the end of the fund.

General Government

These items are included in general fund and the capital projects fund. Governmental Revenue is the funding source for general fund and the capital projects fund which also includes funding from grants and Gas tax.

INFORMATION TECHNOLOGY

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
GFAST	1313054	GIS Copier	Discretionary Sales Tax	5,100
GFAST	1313055	Accounting Copier (\$5,100)	Discretionary Sales Tax	2,312
			Governmental Revenue	2,788
GFAST	1313056	Phone System Upgrade	Governmental Revenue	20,000
GFAST	1313060	Servers (2)	Discretionary Sales Tax	22,000
GFAST	1313062	Storage	Governmental Revenue	15,000
GFAST	1313063	Backup Power Supply (Data Center)	Governmental Revenue	65,000
Total Information Technology Department				132,200

FIRE

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
GFAST	1313069	Extrication Tool	Governmental Revenue	35,000
Total Fire Department				35,000

PUBLIC WORKS

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
<u>Streets</u>				
310051	1313072	Canal/Dixie Design	Transfer from GLCRA	100,000
310051	1313073	US Hwy 441 (Airport View to Sleepy Hollow Rd.) Medians	Transfer from Solid Waste Fur	400,000
310051	1313074	2nd & 4th St Pedestrian Plaza	Transfer from GLCRA	100,000
GFAST	1313071	HVAC units	Governmental Revenue	50,000
Total Public Works Department				650,000
<u>Funding Source</u>				
Governmental Revenue				187,788
Discretionary Sales Tax				29,412
Transfer from GLCRA				200,000
Transfer from Solid Waste Fund				400,000
Total General Government Funding Sources				817,200

Capital Improvement Program (Continued)

Enterprise Funds

STORMWATER

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
140002		Curbs, gutters & inlets	Current Revenue	25,000
140002	1284262	Stock Subdivision/Crest & Flamingo	Current Revenue	150,000
140002	1284263	Stock Subdivision/Warehouse Dr & Flamingo	Current Revenue	110,000
140002	1141224	Lake Robinhood Improvements	Current Revenue	25,000
140002		Po Boys Project North of 44	Current Revenue	230,000
Total Stormwater Department				<u><u>540,000</u></u>
 <u>Funding Source</u>				
Current Revenue				540,000
Total Stormwater Funding Sources				<u><u>540,000</u></u>

ELECTRIC

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
410001	Various	Meters	Renewal & Replacement	20,000
410002	Various	Transformers (585,000)	Renewal & Replacement	560,000
			Customer Contribution	25,000
410003	Various	Capacitors	Renewal & Replacement	90,000
410004	Various	<u>Distribution Lines (1,205,000)</u>	Customer Contribution	275,000
			Renewal & Replacement	930,000
410005	Various	Sectionalizing Equipment	Renewal & Replacement	170,000
410006	Various	<u>Lights (540,000)</u>	Customer Contribution	95,000
			Renewal & Replacement	445,000
410008	Various	Other equipment	Renewal & Replacement	247,500
410010	Various	<u>Subdivisions (400,000)</u>	Customer Contribution	85,000
			Renewal & Replacement	315,000
410011	Various	Reconductoring	Renewal & Replacement	515,000
410012	Various	Substations	Renewal & Replacement	550,000
410013	Various	Structures	Renewal & Replacement	50,000
Total Electric Department				<u><u>4,372,500</u></u>
 <u>Funding Source</u>				
Customer Contribution				480,000
Renewal & Replacement				3,892,500
Total Electric Funding Sources				<u><u>4,372,500</u></u>

Capital Improvement Program (Continued)

GAS

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
420001	Various	<u>Meters (318,898)</u>		
		Regular meters	Current Revenue	43,404
		ERT meters	Current Revenue	275,494
420003	Various	Tools & Equipment		
		Flame Pack & Mower	Current Revenue	5,450
420008	Various	Regulators	Current Revenue	10,462
420009	Various	Farm Tap/ Industrial Equip	Current Revenue	60,051
420010	Various	Services	Current Revenue	139,140
Total Gas Department				<u>534,001</u>
<u>Funding Source</u>				
Current Revenue				534,001
Total Gas Funding Sources				<u>534,001</u>

WATER

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
430002		<u>Mains (1,900,000)</u>		
		Spring Creek Reuse Extension	Renewal & Replacement	200,000
	1284730	Cottonwood Line Replacement	Renewal & Replacement	400,000
	1305723	Treadway School Road Loop	Renewal & Replacement	550,000
	1284728	Westside Drive Line Replacement	Current Revenue	750,000
430006		<u>Plant & Storage (375,000)</u>		
		Elevated Tank Inspection & Rehab	Renewal & Replacement	200,000
		Well Rehabilitation	Renewal & Replacement	75,000
		Water Treatment Facility Replacements	Renewal & Replacement	100,000
Total Water Department				<u>2,275,000</u>
<u>Funding Source</u>				
Current Revenue				750,000
Renewal & Replacement				1,525,000
Total Water Funding Sources				<u>2,275,000</u>

Capital Improvement Program (Continued)

WASTEWATER

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
440002		<u>Collecting Sewers (2,650,000)</u>		
		Turnpike Plant Expansion	St Johns River Mgmt Grant	1,400,000
		Line under Building	Renewal & Replacement	200,000
		Venetian Isle System Upgrades	Renewal & Replacement	750,000
		Lift Station Rehabilitation	Renewal & Replacement	300,000
440003		<u>Other Equipment (292,000)</u>		
		IPP Field Sampler	Renewal & Replacement	6,000
		Tools & Equipment	Renewal & Replacement	76,000
		Pump Packages	Renewal & Replacement	60,000
		Discharge Pipe Replacement	Renewal & Replacement	50,000
		Vitrified Clay Pipe	Renewal & Replacement	100,000
440006		<u>Treatment Plant</u>		
		Canal Street	Renewal & Replacement	50,000
Total Wastewater Department				<u>2,992,000</u>
<u>Funding Source</u>				
Renewal & Replacement				1,592,000
St Johns River Mgmt Grant				1,400,000
Total Wastewater Funding Sources				<u>2,992,000</u>

AIRPORT

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
480002		<u>Buildings</u>		
		HVAC Replacement 9000 Airport Blvd	Current Revenue	75,000
480003		<u>Improvements (2,220,000)</u>		
		Fuel Farm Replacement- Design	State Grant	160,000
			Current Revenue	40,000
1287669		Apron- Main ramp Pavement Rehab Constr. (\$2,000,000)	State Grant	1,600,000
			Current Revenue	400,000
		Automated Terminal Info Service Equip	Current Revenue	20,000
Total Airport Department				<u>2,295,000</u>
<u>Funding Source</u>				
State Grant				1,760,000
Current Revenue				535,000
Total Airport Funding Sources				<u>2,295,000</u>

Capital Improvement Program (Continued)

Special Revenue Fund

POLICE IMPACT FEES

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
GFAST	1312209	Police Vehicle	Current Revenue	40,000
GFAST	1312208	Police Vehicle	Current Revenue	40,000
Total Police Impact Fees				<u>80,000</u>
<u>Funding Source</u>				
Current Revenue				80,000
Total Police Impact Fees Sources				<u>80,000</u>

FLEET

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
FLEET		<u>Replacement Vehicles (1,540,900)</u>		
1310863		Electric- 2002 F550 Utility (#305)	Discretionary Sales Tax	48,000
1310865		Electric- 2003 F250 Utility (#450)	Discretionary Sales Tax	43,000
1310867		Electric- 2004 Chevy 1/2 Ton (#919)	Discretionary Sales Tax	34,000
1310869		Electric- 2007 Bucket (#4032)	Discretionary Sales Tax	250,000
1310911		Police- 2007 Tahoe (#8066)	Current Revenue	38,000
1310913		Police- 2008 Impala (#8077)	Current Revenue	25,000
1310955		Police- 2012 Charger (#8113)	Current Revenue	51,600
1310956		Police- 2012 Charger (#8115)	Current Revenue	51,600
1310957		Police- 2012 Charger (#8116)	Current Revenue	51,600
1310958		Police- 2012 Charger (#8118)	Current Revenue	51,600
1310960		Police- 2012 Charger (#8119)	Current Revenue	46,000
1310961		Fire- 2000 10 kw Genset (#601)	Current Revenue	14,000
1310881		Water- 2005 Mini Excavator (#3026)	Discretionary Sales Tax	50,000
1310883		Water- 2005 F-350 Dump (#3028)	Discretionary Sales Tax	59,000
1310885		Water- 2007 F-450 Utility (#3029)	Discretionary Sales Tax	59,000
1310889		Wastewater- 2005 Ford Explorer (#766)	Discretionary Sales Tax	34,000
1310891		Wastewater- 2006 Zero Turn Mower (#704)	Discretionary Sales Tax	8,500
1310892		Wastewater- 2002 Mini Excavator (#320)	Discretionary Sales Tax	50,000
1310893		Solid Waste- 2001 GMC Stepvan (#916)	Discretionary Sales Tax	90,500
1310894		Stormwater- 2009 GMC Sweeper (#944)	Discretionary Sales Tax	270,000
1310898		Stormwater- 1998 F-350 Dump (#955)	Discretionary Sales Tax	56,000
1310905		Stormwater- 1997 15" Bush Hog (#9051)	Discretionary Sales Tax	18,500
1310906		Public Works/Grounds- 2000 Chevy 1/2 Ton (#220)	Discretionary Sales Tax	36,000
1310907		Public Works/Grounds- 2007 F-450 Dump (#2044) (\$57,000)	Current Revenue	24,498
			Discretionary Sales Tax	32,502
1310962		Recreation- 2005 Toro Workman (#2019)	Current Revenue	12,000
1310964		Recreation- 2006 Toro Sidewinder Mower (#2045)	Current Revenue	36,000
Total Fleet Department				<u>1,540,900</u>
<u>Funding Source</u>				
Current Revenue				401,898
Discretionary Sales Tax				1,139,002
Total Fleet Funding Sources				<u>1,540,900</u>

Capital Improvement Program (Continued)

BUILDING PERMITS

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
GFAST	1254074	New Software	Current Revenue	95,365
Total Building Permits				95,365
<u>Funding Source</u>				
Current Revenue				95,365
Total Building Permits Funding Sources				95,365

TOTAL COSTS

General Government	897,200
Stormwater	540,000
Electric	4,372,500
Gas	534,001
Water	2,275,000
Wastewater	2,992,000
Airport	2,295,000
Fleet	1,540,900
Building Permits	95,365
Total Costs	15,541,966
<u>Funding Source</u>	
Current Revenue	4,336,264
Discretionary Sales Tax	1,168,414
State Grant	1,760,000
Renewal & Replacement	7,009,500
Transfer from GLCRA	200,000
Transfer from Solid Waste Fund	400,000
Governmental Revenue	187,788
Customer Contribution	480,000
Total Funding Sources	15,541,966

Capital Improvement Program Operating Costs

Department	Item Description	Long-term Operating Costs Associated	Amount	2020-21	2021-22	2022-23	2023-24	2024-25	5-Year Totals
Information Technology	GIS Copier	Ongoing maintenance fees	\$ 5,100	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 5,000
Information Technology	Accounting Copier	Ongoing maintenance fees	\$ 5,100	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 10,000
Information Technology	Phone System Upgrade	No impact to operating budget	\$ 20,000						\$ -
Information Technology	Servers (2)	No impact to operating budget	\$ 22,000						\$ -
Information Technology	Storage	No impact to operating budget	\$ 15,000						\$ -
Information Technology	Backup Power Supply (Data Center)	No impact to operating budget	\$ 65,000						\$ -
Fire	Extrication Tool	No impact to operating budget	\$ 35,000				\$ 500		\$ 500
Public Works	Canal/Dixie Design	No impact to operating budget	\$ 100,000						\$ -
Public Works	US Hwy 441 Medians	Ongoing maintenance fees	\$ 400,000		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 100,000
Public Works	2nd & 4th St Pedestrian Plaza	Ongoing maintenance fees	\$ 100,000		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 4,000
Public Works	HVAC units	Ongoing maintenance fees	\$ 50,000	\$ (1,500)	\$ (1,500)	\$ (1,500)	\$ (1,500)	\$ (1,500)	\$ (7,500)
Stormwater	Curbs, gutters & Inlets	No impact to operating budget	\$ 25,000						\$ -
Stormwater	Stock Subdivision/Crest Flamingo	No impact to operating budget	\$ 150,000						\$ -
Stormwater	Stock Subdivision/Warehouse Dr & Flamingo	No impact to operating budget	\$ 110,000						\$ -
Stormwater	Lake Robinhood Improvements	No impact to operating budget	\$ 25,000						\$ -
Stormwater	Po Boys Project North to 44	No impact to operating budget	\$ 230,000						\$ -
Electric	Meters	Ongoing maintenance fees	\$ 20,000	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,500
Electric	Transformers	Ongoing maintenance fees	\$ 585,000	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 115,000
Electric	Capacitors	Ongoing maintenance fees	\$ 90,000	\$ 2,000	\$ 2,250	\$ 2,500	\$ 2,750	\$ 3,000	\$ 12,500
Electric	Distribution Lines	Ongoing maintenance fees	\$ 1,205,000	\$ 28,000	\$ 28,000	\$ 30,000	\$ 32,500	\$ 35,000	\$ 153,500
Electric	Sectionalizing Equipment	Ongoing maintenance fees	\$ 170,000	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,500	\$ 3,500	\$ 15,000
Electric	Lights	Ongoing maintenance fees	\$ 540,000	\$ 3,000	\$ 3,000	\$ 3,500	\$ 3,500	\$ 4,000	\$ 17,000
Electric	Other Equipment	Ongoing maintenance fees	\$ 247,500	\$ 5,000	\$ 10,000	\$ 12,000	\$ 15,000	\$ 15,000	\$ 57,000
Electric	Subdivisions	Ongoing maintenance fees	\$ 400,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000	\$ 100,000
Electric	Reconductoring	Ongoing maintenance fees	\$ 515,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 7,500	\$ 7,500	\$ 30,000
Electric	Substations	Ongoing maintenance fees	\$ 550,000	\$ 5,000	\$ 5,000	\$ 7,500	\$ 10,000	\$ 10,000	\$ 37,500
Electric	Structures	Ongoing maintenance fees	\$ 50,000	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 9,000

Capital Improvement Program Operating Costs (Continued)

Department	Item Description	Long-term Operating Costs Associated	Amount	2020-21	2021-22	2022-23	2023-24	2024-25	5-Year Totals
Gas	Meters	Leak survey, meter reading costs	\$ 318,898	\$ 70	\$ 70	\$ 420	\$ 70	\$ 70	\$ 700
Gas	Tools & Equipment	Annual calibration	\$ 5,450	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 250
Gas	Regulators	Leak survey	\$ 10,462			\$ 350			\$ 350
Gas	Farm/Tap/Industrial Equipment	Inspections	\$ 60,051	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 3,000
Gas	Services	Leak survey	\$ 139,140			\$ 350			\$ 350
Water	Spring Creek Reuse Extension	No impact to operating budget	\$ 200,000						\$ -
Water	Cottonwood Line Replacement	Ongoing maintenance fees	\$ 400,000	\$ (500)	\$ (500)	\$ (500)	\$ (500)	\$ (500)	\$ (2,500)
Water	Treadway School Road Loop	No impact to operating budget	\$ 550,000						\$ -
Water	Westside Drive Line Replacement	Ongoing maintenance fees	\$ 750,000	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (5,000)
Water	Elevated Tank Inspection & Rehab	No impact to operating budget	\$ 200,000						\$ -
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)
Wastewater	Turnpike Plant Expansion	Energy Efficiency	\$ 1,400,000	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (50,000)
Wastewater	Line Under Building	No impact to operating budget	\$ 200,000						\$ -
Wastewater	Venetian Isle System Upgrades	No impact to operating budget	\$ 750,000						\$ -
Wastewater	Lift Station Rehabilitation	No impact to operating budget	\$ 300,000						\$ -
Wastewater	Other Equipment	Ongoing maintenance fees	\$ 292,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 12,500
Wastewater	Treatment Plant (Canal Street)	Ongoing maintenance fees	\$ 50,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 5,000
Airport	HVAC Replacement 9000 Airport Blvd	Ongoing support and maintenance fees	\$ 75,000	\$ (1,500)	\$ (1,500)	\$ (1,500)	\$ (1,500)	\$ (1,500)	\$ (7,500)
Airport	Fuel Farm Replacement- Design	No impact to operating budget	\$ 200,000						\$ -
Airport	Apron- Main Ramp Pavement Rehab Const.	No impact to operating budget	\$ 2,000,000						\$ -
Airport	Automated Terminal Info Service Equip	No impact to operating budget	\$ 20,000						\$ -
Police Impact Fees	Police Vehicle (2)	Ongoing operating & maintenance fees	\$ 80,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 10,000
Fleet	Replacement vehicles	Routine maintenance	\$ 1,540,900	\$ 25,000	\$ 35,000	\$ 45,000	\$ 50,000	\$ 60,000	\$ 215,000
Building Permits	New Software	Ongoing support and maintenance fees	\$ 95,365	\$ 10,000	\$ 11,000	\$ 12,000	\$ 13,000	\$ 14,000	\$ 60,000
		Total	\$ 15,541,966						\$ 878,150

2020-21 PAYGRADES

Job Classification/Title	Pay Grade	Old Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
Accountant I	120		16.03	22.86	33,342.40	47,548.80
Accountant II	122		17.31	24.69	36,004.80	51,355.20
Accountant III	124		18.72	26.69	38,937.60	55,515.20
Accountant IV	126		20.23	28.84	42,078.40	59,987.20
Accounting Operations Supervisor	128		21.87	31.18	45,489.60	64,854.40
Accounting Specialist I	114		12.71	18.10	26,436.80	37,648.00
Accounting Specialist II	117		14.27	20.34	29,681.60	42,307.20
Administrative Assistant I	117		14.27	20.34	29,681.60	42,307.20
Administrative Assistant II	119		15.42	21.98	32,073.60	45,718.40
Administrative Services Coordinator	126		20.23	28.84	42,078.40	59,987.20
Airport Maintenance Technician	115		13.21	18.81	27,476.80	39,124.80
Airport Manager	129		22.73	32.42	47,278.40	67,433.60
Alternate Crossing Guard	999		8.56			
Assistant Customer Accounts Manager	126		20.23	28.84	42,078.40	59,987.20
Assistant Service Planner	128		21.87	31.18	45,489.60	64,854.40
Athletic Fields Lead	120		16.03	22.86	33,342.40	47,548.80
Athletic Fields Manager	130		23.65	33.70	49,192.00	70,096.00
Athletic Supervisor	123		17.99	25.67	37,419.20	53,393.60
Benefits & Compensation Coordinator	123		17.99	25.67	37,419.20	53,393.60
Book Store Manager	999		8.56			
Budget Manager	136		29.89	42.59	62,171.20	88,587.20
Building Inspector I	131		24.60	35.04	51,168.00	72,883.20
Building Inspector II	132		25.55	36.43	53,144.00	75,774.40
Building Inspector III	136		29.89	42.59	62,171.20	88,587.20
Building Inspector Trainee	121		16.67	23.75	34,673.60	49,400.00
Building Official	139		33.60	47.91	69,888.00	99,652.80
Business Analyst	123		17.99	25.67	37,419.20	53,393.60
Chief Plant Operator	130		23.65	33.70	49,192.00	70,096.00
City Clerk	137		31.08	44.30	64,646.40	92,144.00
Civilian Investigator	127		21.03	30.00	43,742.40	62,400.00
Clerical Assistant	112		11.76	16.74	24,460.80	34,819.20
Code Enforcement Officer	121		16.67	23.75	34,673.60	49,400.00
Code Enforcement Supervisor	127		21.03	30.00	43,742.40	62,400.00
Computer System Analyst	128		21.87	31.18	45,489.60	64,854.40
Computer Technician	123		17.99	25.67	37,419.20	53,393.60
Contract Supervisor	L4		46.60	46.60	96,928.00	96,928.00
Crew Leader	127		21.03	30.00	43,742.40	62,400.00
Crime Analyst	124		18.72	26.69	38,937.60	55,515.20
Customer Accounts Manager	137	135	31.08	44.30	64,646.40	92,144.00
Customer Relations Specialist	121		16.67	23.75	34,673.60	49,400.00
Customer Relations Supervisor	123		17.99	25.67	37,419.20	53,393.60
Customer Service Operations Supervisor	123		17.99	25.67	37,419.20	53,393.60
Customer Service Specialist	119		15.42	21.98	32,073.60	45,718.40
Deputy Building Official	137		31.08	44.30	64,646.40	92,144.00
Deputy City Clerk	120		16.03	22.86	33,342.40	47,548.80
Deputy Director of Electric/Electric Superintendent	141	139	36.34	51.80	75,587.20	107,744.00
Deputy Director of Electric/Operations & Tech Svcs	141		36.34	51.80	75,587.20	107,744.00
Deputy Director of Public Works	137		31.08	44.30	64,646.40	92,144.00
Deputy Finance Director	139		33.60	47.91	69,888.00	99,652.80
Deputy Fire Chief	139		33.60	47.91	69,888.00	99,652.80
Development Review Coordinator	130		23.65	33.70	49,192.00	70,096.00
Director of Electric	148	147	47.74	68.13	99,299.20	141,710.40
Director of Housing	137		31.08	44.30	64,646.40	92,144.00
Director of Human Resources	142		37.79	53.87	78,603.20	112,049.60
Director of Public Works	148	147	47.74	68.13	99,299.20	141,710.40
Distribution Foreman	127		21.03	30.00	43,742.40	62,400.00
Distribution Technician	116		13.74	19.57	28,579.20	40,705.60
Electric Apprentice Lineman	401		Included in apprentice standards			

2020-21 PAYGRADES (Continued)

Job Classification/Title	Pay Grade	Old Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
Electric Apprentice Substation	401		Included in apprentice standards			
Electric Lead Systems Operator/NERC Comp Officer	135		28.74	40.96	59,779.20	85,196.80
Electric Line Crew Leader	L4		46.60	46.60	96,928.00	96,928.00
Electric Lineman	L2		44.48	44.48	92,518.40	92,518.40
Electric Meter Supervisor	L4		46.60	46.60	96,928.00	96,928.00
Electric Meter Tech Apprentice	401		Included in apprentice standards			
Electric Meter Technician	L2		44.48	44.48	92,518.40	92,518.40
Electric Senior Systems Operator	133		26.58	37.88	55,286.40	78,790.40
Electric Service Planner	131		24.60	35.04	51,168.00	72,883.20
Electric Service Planning Supervisor	L4		46.60	46.60	96,928.00	96,928.00
Electric Service Technician	L3		45.54	45.54	94,723.20	94,723.20
Electric Substation Supervisor	L4		46.60	46.60	96,928.00	96,928.00
Electric Substation Technician II	L2		44.48	44.48	92,518.40	92,518.40
Electric System Operator	131		24.60	35.04	51,168.00	72,883.20
Electric Technician I	120		16.03	22.86	33,342.40	47,548.80
Electric Technician II	122		17.31	24.69	36,004.80	51,355.20
Emergency Services Dispatch Manager	124		18.72	26.69	38,937.60	55,515.20
Emergency Services Dispatcher I	119		15.42	21.98	32,073.60	45,718.40
Emergency Services Dispatcher II	120		16.03	22.86	33,342.40	47,548.80
Emergency Services Dispatcher III	122		17.31	24.69	36,004.80	51,355.20
Evidence Technician	114		12.71	18.10	26,436.80	37,648.00
Executive Assistant/Administrative Aide I	122		17.31	24.69	36,004.80	51,355.20
Executive Assistant/Administrative Aide II	124		18.72	26.69	38,937.60	55,515.20
Executive Office Manager	130		23.65	33.70	49,192.00	70,096.00
Facilities Maintenance Lead	120		16.03	22.86	33,342.40	47,548.80
Facilities & Grounds Maintenance Manager	130		23.65	33.70	49,192.00	70,096.00
Finance Director	144	142	40.85	58.28	84,968.00	121,222.40
Financial Reporting Manager	135		28.74	40.96	59,779.20	85,196.80
Fire Battalion Chief **	532		21.70	30.92	59,805.20	85,215.52
Fire Captain	134		27.63	39.39	57,470.40	81,931.20
Fire Chief & EOC Commander	147	144	45.94	65.44	95,555.20	136,115.20
Fire Division Chief/Support Services	137		31.08	44.30	64,646.40	92,144.00
Fire Lieutenant *	529		19.36	28.69	52,349.44	77,577.76
Firefighter *	520		14.11	20.46	38,153.44	55,323.84
Firefighter/Engineer *	524		16.05	23.70	43,399.20	64,084.80
Firefighter Recruit *	503		11.29	16.37	30,528.16	44,264.48
Fleet Manager	130		23.65	33.70	49,192.00	70,096.00
Gas Compliance Specialist	124		18.72	26.69	38,937.60	55,515.20
Gas Director	144	142	40.85	58.28	84,968.00	121,222.40
Gas Equipment Operator	119		15.42	21.98	32,073.60	45,718.40
Gas Field Operations Supervisor	131		24.60	35.04	51,168.00	72,883.20
Gas Service Technician	123		17.99	25.67	37,419.20	53,393.60
GIS Analyst	130		23.65	33.70	49,192.00	70,096.00
GIS Planning Specialist	124		18.72	26.69	38,937.60	55,515.20
GIS Technician	123		17.99	25.67	37,419.20	53,393.60
GIS Utility Specialist I	126		20.23	28.84	42,078.40	59,987.20
GIS Utility Specialist II	127		21.03	30.00	43,742.40	62,400.00
Grounds Maintenance Lead	120		16.03	22.86	33,342.40	47,548.80
Groundsman	L1		13.74	19.57	28,579.20	40,705.60
Heavy Equipment Operator	117		14.27	20.34	29,681.60	42,307.20
Help Desk Manager	132		25.55	36.43	53,144.00	75,774.40
HR Administrative Specialist	121		16.67	23.75	34,673.60	49,400.00
Human Resources Analyst	122		17.31	24.69	36,004.80	51,355.20
Industrial Pretreatment Inspector	121		16.67	23.75	34,673.60	49,400.00
Industrial Waste Monitoring (IWM) Technician	121		16.67	23.75	34,673.60	49,400.00
Information Technology Director	147	144	45.94	65.44	95,555.20	136,115.20
IT Administrative Specialist	121		16.67	23.75	34,673.60	49,400.00

2020-21 PAYGRADES (Continued)

Job Classification/Title	Pay Grade	Old Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
IT Network Manager	136		29.89	42.59	62,171.20	88,587.20
Lead Plant Operator	127		21.03	30.00	43,742.40	62,400.00
Librarian	120		16.03	22.86	33,342.40	47,548.80
Library Adult Services Supervisor	122		17.31	24.69	36,004.80	51,355.20
Library Assistant	112		11.76	16.74	24,460.80	34,819.20
Library Assistant/Adult Services	114		12.71	18.10	26,436.80	37,648.00
Library Director	139		33.60	47.91	69,888.00	99,652.80
Library Page	112		11.76	16.74	24,460.80	34,819.20
Library Program Coordinator	120		16.03	22.86	33,342.40	47,548.80
Library Support Services Manager	125		19.46	27.74	40,476.80	57,699.20
Library Youth Services Supervisor	122		17.31	24.69	36,004.80	51,355.20
Lift Station Tech A	124		18.72	26.69	38,937.60	55,515.20
Lift Station Tech Apprentice	115		13.21	18.81	27,476.80	39,124.80
Lift Station Tech B	121		16.67	23.75	34,673.60	49,400.00
Lift Station Tech C	119		15.42	21.98	32,073.60	45,718.40
Maintenance Supervisor	130		23.65	33.70	49,192.00	70,096.00
Maintenance Worker I	112		11.76	16.74	24,460.80	34,819.20
Maintenance Worker II	113		12.24	17.41	25,459.20	36,212.80
Mechanic I	117		14.27	20.34	29,681.60	42,307.20
Mechanic II	119		15.42	21.98	32,073.60	45,718.40
Mobile Equipment Operator I	113		12.24	17.41	25,459.20	36,212.80
Mobile Equipment Operator II	115		13.21	18.81	27,476.80	39,124.80
Network Systems Analyst I	130		23.65	33.70	49,192.00	70,096.00
Network Systems Analyst II	132		25.55	36.43	53,144.00	75,774.40
Network Technician I	123		17.99	25.67	37,419.20	53,393.60
Nursery Technician	117		14.27	20.34	29,681.60	42,307.20
Office Specialist	114		12.71	18.10	26,436.80	37,648.00
Operations Manager	131		24.60	35.04	51,168.00	72,883.20
Operations Supervisor	130		23.65	33.70	49,192.00	70,096.00
Payroll Administrator	122		17.31	24.69	36,004.80	51,355.20
Payroll & Risk Technician	124		18.72	26.69	38,937.60	55,515.20
Permit Supervisor	123		17.99	25.67	37,419.20	53,393.60
Permit Specialist I	117		14.27	20.34	29,681.60	42,307.20
Permit Specialist II	119		15.42	21.98	32,073.60	45,718.40
Planner	126		20.23	28.84	42,078.40	59,987.20
Planning & Zoning Manager	135		28.74	40.96	59,779.20	85,196.80
Plans Examiner I	131		24.60	35.04	51,168.00	72,883.20
Plans Examiner II	132		25.55	36.43	53,144.00	75,774.40
Plans Examiner III	136		29.89	42.59	62,171.20	88,587.20
Plans Examiner Trainee	121		16.67	23.75	34,673.60	49,400.00
Plant Manager	137		31.08	44.30	64,646.40	92,144.00
Plant Tech A	124		18.72	26.69	38,937.60	55,515.20
Plant Tech Apprentice	115		13.21	18.81	27,476.80	39,124.80
Plant Tech B	121		16.67	23.75	34,673.60	49,400.00
Plant Tech C	119		15.42	21.98	32,073.60	45,718.40
Police Captain	137		31.08	44.30	64,646.40	92,144.00
Police Chief	147	144	45.94	65.44	95,555.20	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		26.71	38.05	59,029.10	84,090.50
Police Major	139		33.60	47.91	69,888.00	99,652.80
Police Officer ***	300		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 Reserve Officer	999		8.56			
Police Senior Detective ***	302		21.34	32.88	47,161.40	72,664.80

2020-21 PAYGRADES (Continued)

Job Classification/Title	Pay Grade	Old Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
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		21.03	30.00	43,742.40	62,400.00
Purchasing Manager	137	135	31.08	44.30	64,646.40	92,144.00
Records Section Supervisor	120		16.03	22.86	33,342.40	47,548.80
Recreation Aide	115		13.21	18.81	27,476.80	39,124.80
Recreation Director	139		33.60	47.91	69,888.00	99,652.80
Recreation Manager	130		23.65	33.70	49,192.00	70,096.00
Recreation Supervisor	125		19.46	27.74	40,476.80	57,699.20
School Crossing Guard	999		8.56			
Senior Buyer	124		18.72	26.69	38,937.60	55,515.20
Senior Code Enforcement Officer	123		17.99	25.67	37,419.20	53,393.60
Senior ER Technician	123		17.99	25.67	37,419.20	53,393.60
Senior Planner	130		23.65	33.70	49,192.00	70,096.00
Senior Systems Analyst	135		28.74	40.96	59,779.20	85,196.80
Shop Supervisor	124		18.72	26.69	38,937.60	55,515.20
Solid Waste Manager	130		23.65	33.70	49,192.00	70,096.00
Solid Waste Operator I	117		14.27	20.34	29,681.60	42,307.20
Solid Waste Operator II	120		16.03	22.86	33,342.40	47,548.80
Solid Waste Operator III	121		16.67	23.75	34,673.60	49,400.00
Solid Waste Supervisor	127		21.03	30.00	43,742.40	62,400.00
Spray Technician	117		14.27	20.34	29,681.60	42,307.20
Stormwater Tech A	124		18.72	26.69	38,937.60	55,515.20
Stormwater Tech Apprentice	115		13.21	18.81	27,476.80	39,124.80
Stormwater Tech B	121		16.67	23.75	34,673.60	49,400.00
Stormwater Tech C	119		15.42	21.98	32,073.60	45,718.40
Street Supervisor	127		21.03	30.00	43,742.40	62,400.00
System Admin/Security Officer	132		25.55	36.43	53,144.00	75,774.40
Systems Analyst I	128		21.87	31.18	45,489.60	64,854.40
Systems Analyst II	130		23.65	33.70	49,192.00	70,096.00
Trades Technician	117		14.27	20.34	29,681.60	42,307.20
Utility Billing Specialist II	121		16.67	23.75	34,673.60	49,400.00
Utility Billing Supervisor	123		17.99	25.67	37,419.20	53,393.60
Utility Inspector	118		14.84	21.15	30,867.20	43,992.00
Utility Locator	118		14.84	21.15	30,867.20	43,992.00
Utility Service Technician	119		15.42	21.98	32,073.60	45,718.40
Warehouse Specialist	114		12.71	18.10	26,436.80	37,648.00
Warehouse Supervisor	120		16.03	22.86	33,342.40	47,548.80
Wastewater Operator A	124		18.72	26.69	38,937.60	55,515.20
Wastewater Operator Apprentice	116		13.74	19.57	28,579.20	40,705.60
Wastewater Operator B	121		16.67	23.75	34,673.60	49,400.00
Wastewater Operator C	119		15.42	21.98	32,073.60	45,718.40
Wastewater/Water Dual Operator A	128		21.87	31.18	45,489.60	64,854.40
Wastewater/Water Dual Operator A/B	126		20.23	28.84	42,078.40	59,987.20
Wastewater/Water Dual Operator A/C	125		19.46	27.74	40,476.80	57,699.20
Wastewater/Water Dual Operator B	125		19.46	27.74	40,476.80	57,699.20
Wastewater/Water Dual Operator B/C	123		17.99	25.67	37,419.20	53,393.60
Wastewater/Water Dual Operator C	120		16.03	22.86	33,342.40	47,548.80
Water Distribution Tech Apprentice	115		13.21	18.81	27,476.80	39,124.80
Water Distribution Tech I	124		18.72	26.69	38,937.60	55,515.20
Water Distribution Tech II	121		16.67	23.75	34,673.60	49,400.00
Water Distribution Tech III	119		15.42	21.98	32,073.60	45,718.40
Water Operator A	124		18.72	26.69	38,937.60	55,515.20
Water Operator Apprentice	116		13.74	19.57	28,579.20	40,705.60
Water Operator B	121		16.67	23.75	34,673.60	49,400.00
Water Operator B/Cross Connection	121		16.67	23.75	34,673.60	49,400.00
Water Operator C	119		15.42	21.98	32,073.60	45,718.40
WW Coll Tech A	124		18.72	26.69	38,937.60	55,515.20

2020-21 PAYGRADES (Continued)

Job Classification/Title	Pay Grade	Old Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
WW Coll Tech Apprentice	115		13.21	18.81	27,476.80	39,124.80
WW Coll Tech B	121		16.67	23.75	34,673.60	49,400.00
WW Coll Tech C	119		15.42	21.98	32,073.60	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 10¢ 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 \$3.31 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.

2020-21 PAYGRADES (Continued)

2020-21 Part Time Pay Grades

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

*If, due to a staffing necessity, a temporary employee must be hired in a certain position, the rate of pay will be the minimum hourly rate of that position's pay grade.

Recreation Part Time/Temporary Rates

Title	Duties	Skill	Pay Grade	Per Game	Per Hour
Temp 1	Football Chain Gang	D	250		\$ 8.84
Temp 2	Office Assistance	E	251		\$ 9.47
	Scorekeeper				\$ 9.47
Temp 3	Splash Pad/Pool/Concession Attendant	F	252		\$ 10.02
	Special Projects				\$ 10.02
	Promotional Activities				\$ 10.02
	Adventure				\$ 10.02
	Special Events - Rentals				\$ 10.02
Temp 4	Program Instructor	G	253		\$ 10.32
	Field Maintenance (Including Tourn)				\$ 10.32
	Venetian Center Attendant (NEW)				\$ 10.32
	Open Gym Attendant				\$ 10.32
Temp 5	Lifeguard	H	254		\$ 11.00
	Pool Maintenance (Non-Seasonal)				\$ 11.00
Temp 6	Water Safety Instructor	I	255		\$ 11.42
Temp 7	Head Lifeguard	J	256		\$ 12.13
Temp 8	Assistant Pool Manager	K	257		\$ 12.73
Temp 10	Pool Manager	L	258		\$ 13.37
Temp 11	Janitorial	M	259		\$ 11.76
Official 1	Adult Volleyball Referee	5	270	\$ 23.00	
	Youth Basketball referee			\$ 23.00	
	Adult Soccer Referee			\$ 23.00	
Official 2	Youth Football Referee	6	271	\$ 25.00	
	Rookie Baseball/Softball Umpire			\$ 25.00	
	Prep Basketball			\$ 25.00	
	Adult Kickball Ump			\$ 25.00	
	Youth Soccer Referee			\$ 25.00	
	Enrichment			\$ 25.00	
Official 3	Adult Football Referee	7	273	\$ 35.00	
	Minors Baseball Umpire			\$ 35.00	
	Adult Basketball Referee			\$ 35.00	
	10U Softball Umpire			\$ 35.00	
	Adult Softball			\$ 35.00	
Official 4	Majors Baseball Umpire	8	274	\$ 40.00	
	12U/14U/16U Softball Umpire			\$ 40.00	
	Babe Ruth Baseball Umpire			\$ 40.00	

2020-21 PAYGRADES (Continued)

Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
L1	13.74	19.57	28,579.20	40,705.60
L2	44.48	44.48	92,518.40	92,518.40
L3	45.54	45.54	94,723.20	94,723.20
L4	46.60	46.60	96,928.00	96,928.00
101	9.30	10.93	19,344.00	22,734.40
102	9.30	11.36	19,344.00	23,628.80
103	9.30	11.81	19,344.00	24,564.80
104	9.30	12.29	19,344.00	25,563.20
105	9.35	12.76	19,448.00	26,540.80
106	9.34	13.28	19,427.20	27,622.40
107	9.70	13.79	20,176.00	28,683.20
108	10.09	14.34	20,987.20	29,827.20
109	10.50	14.90	21,840.00	30,992.00
110	10.91	15.50	22,692.80	32,240.00
111	11.32	16.11	23,545.60	33,508.80
112	11.76	16.74	24,460.80	34,819.20
113	12.24	17.41	25,459.20	36,212.80
114	12.71	18.10	26,436.80	37,648.00
115	13.21	18.81	27,476.80	39,124.80
116	13.74	19.57	28,579.20	40,705.60
117	14.27	20.34	29,681.60	42,307.20
118	14.84	21.15	30,867.20	43,992.00
119	15.42	21.98	32,073.60	45,718.40
120	16.03	22.86	33,342.40	47,548.80
121	16.67	23.75	34,673.60	49,400.00
122	17.31	24.69	36,004.80	51,355.20
123	17.99	25.67	37,419.20	53,393.60
124	18.72	26.69	38,937.60	55,515.20
125	19.46	27.74	40,476.80	57,699.20
126	20.23	28.84	42,078.40	59,987.20
127	21.03	30.00	43,742.40	62,400.00
128	21.87	31.18	45,489.60	64,854.40
129	22.73	32.42	47,278.40	67,433.60
130	23.65	33.70	49,192.00	70,096.00
131	24.60	35.04	51,168.00	72,883.20
132	25.55	36.43	53,144.00	75,774.40
133	26.58	37.88	55,286.40	78,790.40
134	27.63	39.39	57,470.40	81,931.20
135	28.74	40.96	59,779.20	85,196.80
136	29.89	42.59	62,171.20	88,587.20
137	31.08	44.30	64,646.40	92,144.00
138	32.32	46.07	67,225.60	95,825.60
139	33.60	47.91	69,888.00	99,652.80
140	34.95	49.82	72,696.00	103,625.60
141	36.34	51.80	75,587.20	107,744.00
142	37.79	53.87	78,603.20	112,049.60
143	39.28	56.03	81,702.40	116,542.40
144	40.85	58.28	84,968.00	121,222.40
145	42.48	60.58	88,358.40	126,006.40
146	44.18	62.91	91,894.40	130,852.80
147	45.94	65.44	95,555.20	136,115.20
148	47.74	68.13	99,299.20	141,710.40

2020-21 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	26.71	38.05	59,029.10	84,090.50
403	17.16	17.47	35,692.80	36,337.60
503	11.29	16.37	30,528.16	44,264.48
520	14.11	20.46	38,153.44	55,323.84
524	16.05	23.70	43,399.20	64,084.80
529	19.36	28.69	52,349.44	77,577.76
532	21.70	30.92	59,805.20	85,215.52
999	8.56			
401*	18.34	33.36	38,147.20	69,388.80

* Included in apprentice 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
CT	Current Transformer
CUP	Consumptive Use Permit
C.U.R.E.	Citizens Utility Relief Effort
DEA	Drug Enforcement Agency
DEP	Department of Environmental Protection
DIMP	Distribution Integrity Management Programs
DNS	Domain Name System
DO	Dissolved Oxygen
DOE	Department of Energy
DOT	Department of Transportation
DOR	Department of Revenue
DR	Demand Response
DRC	Department Review Committee
DSM	Demand Side Management
EAR	Evaluation and Appraisal Report
EMS	Emergency Medical Service
ERAU-W	Embry Riddle Aeronautical University-Worldwide
ERT	Electronic Remote Transmitter
ERU	Equivalent Residential Unit
FAA	Federal Aviation Administration
FACTA	Fair and Accurate Credit Transactions Act
FBI	Federal Bureau of Investigation
FCCMA	Florida City/County Managers Association

GLOSSARY OF ACRONYMS (Continued)

FCSL	Florida Collegiate Summer League
FDCA	Florida Department of Community Affairs
FDEP	Florida Department of Environmental Protection
FDOT	Florida Department of Transportation
FEAT	Florida Energy Aerospace Technology
FEMA	Federal Emergency Management Agency
FERC	Federal Energy Regulatory Commission
FGFOA	Florida Government Finance Officers Association
FGU	Florida Gas Utility
FICA	Federal Insurance Contributions Act
FMEA	Florida Municipal Electric Association
FMPA	Florida Municipal Power Agency
FPL	Florida Power & Light
FPSC	Florida Public Service Commission
FTP	File Transfer Protocol
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GF	General Fund
GFOA	Government Finance Officers Association
GIS	Geographical Information System
GLCRA	Greater Leesburg Community Redevelopment Agency
GDIPDI	Gross Domestic Product Implicit Price Deflator Index
GO	General Obligation
GPS	Global Positioning Satellite
H ₂ S	Hydrogen Sulfide
HSP	High Service Pump
IBNR	Incurred But Not Reported
ICE	US Immigration & Customs Enforcement
ICMA	International City Management Association
IP	Industrial Pretreatment
IPP	Industrial Pretreatment Program
IRS	Internal Revenue Service
ISO	Insurance Services Office
IT	Information Technology
IVR	Interactive Voice Response
ISBA	Interlocal Service Boundary Agreement
LEAP	Leesburg Enterprise Aerospace Plan
LF	Linear Foot
LGIP	Local Government Investment Pools
LHS	Leesburg High School
LMMI	Low, Moderate and Middle Income
LSCC	Lake Sumter Community College
MG	Millions Gallons
MGD	Million Gallons per Day
MS4	Municipal Separate Storm Sewer System

GLOSSARY OF ACRONYMS (Continued)

MWTP	Main Water Treatment Plant
MPO	Metropolitan Planning Organization
NDB	Non Directional Beacon
NERC	North American Electric Reliability Corporation
NPDES	National Pollution Discharge Elimination System
NOV	Notice of Violations
NPDES	National Pollutant Discharge Elimination System
NSF	Non Sufficient Funds
NSP	Neighborhood Stabilization Program
O&M	Operations & Maintenance
OSHA	Occupational Safety & Health Administration
P&Z	Planning & Zoning
PBX	Private Branch Exchange
PEF	Progress Energy- Florida
POOL	Purchasing Officers of Lake
PPC	Public Protection Classification
PPO	Preferred Provider Organization
PSC	Public Service Commission
PTO	Paid Time Off
RFP	Request for Proposal
SAFER	Staffing for Adequate Fire & Emergency Response
SBA	Small Business Association
SBDC	Small Business Development Center
SCADA	Supervisory Control and Data Acquisition
SCBA	Self Contained Breathing Apparatus
SGIG	Smart Grid Investment Grant
SMS	Short Message System
SOP	Standard Operating Procedure
TIF	Tax Increment Financing
TMDL	Total Maximum Daily Load
TRIM	Truth in Millage
TSS	Total Suspended Solids
TWWTP	Turnpike Wastewater Treatment Plant
UCF	University of Central Florida
USSSA	United States Specialty Sports Association
VoIP	Voice Over Internet Protocol
VT	Voltage Transformer
WA	Water
WRF	Water Reclamation Facility
WWT	Wastewater
WWTF	Wastewater Treatment Facility
WWTP	Wastewater Treatment Plant

GLOSSARY OF BUDGETARY TERMS

ACCRUAL BASIS - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

AD VALOREM TAXES - Taxes based on value. A tax levied by local government on the assessed value of real property. This tax is commonly referred to as "property tax."

AMENDMENT - A change to an adopted budget that has been approved by the Leesburg City Commission which may increase or decrease a fund total.

AMORTIZATION - (1) Gradual reduction or liquidation of the balance of an intangible asset or liability according to specified times and amounts. (2) Provision for the extinguishment of a debt by means of periodic payments.

APPROPRIATION - A specific amount of money authorized by the City Commission for the purchase of goods and services or incurs obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

ASSESSED VALUATION - A valuation established by the Lake County Property Appraiser for real estate or other property to establish a basis for levying property taxes.

AVAILABLE - Revenue that is collectible within current period, or soon after, to pay liabilities of the current period.

BALANCE SHEET - Basic financial statement, usually accompanied by disclosures that describe the basis of accounting used in its preparation and presentation of a specified date the entity's assets, liabilities and the equity of its owners. Also known as a "Statement of Financial Condition" or a "Statement of Net Position" (on the governmental side). Presentation of City Financial and Capital Assets which equals current and long-term liabilities plus equity.

BOND - A written promise to pay a sum of money on a specific date at a specific interest rate as detailed in a bond ordinance.

BUDGET - A financial plan for the operation of a program or organization for a specified period of time (fiscal year) that matches anticipated revenues with proposed expenditures.

BUDGET ADJUSTMENT - A revision to the adopted budget occurring during the affected fiscal year as approved by the City Commission via an amendment or a transfer.

BUDGETARY CONTROL - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAPITAL OUTLAY - The cost of acquiring land, buildings, equipment, machinery, furnishings, etc. with a unit cost in excess of \$5,000 and a useful life greater than one (1) year.

CAPITAL PROJECTS FUND - Accounts for acquisition or construction of major capital facilities which are not funded from proprietary funds, but rather financed by bonds, intergovernmental revenues, donations or other restricted revenues.

CASH BASIS - A method of determining if a budget is balanced. The cash basis of accounting is not in conformance with the accrual and modified accrual bases prescribed by the Governmental Accounting Standards Board.

CHART OF ACCOUNTS - A way of recording revenues and expenditures, using a unique number, which includes all types of transactions within the organizational structure.

COMMUNICATIONS SERVICE TAX - A tax levied by cities on the customers industry, including cable television and telephone.

CONTINGENCY - A budgetary reserve to provide for emergency or unanticipated expenditures during the fiscal year.

COST ALLOCATION - The method used to charge Enterprise Funds for their share of central administration costs.

DEBT SERVICE - The City's obligation of principal and interest payments required to retire bonds and other instruments used as a financing source.

DEPARTMENT - A major organizational unit of the city, which indicates overall management responsibility for related activities.

DEPRECIATION - The non-cash expense related to the periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary-type

funds, such as enterprises and internal service funds. Depreciation is a non-cash expense; however, it should be budgeted in proprietary funds to ensure that there is sufficient revenue being collected from rates to cover this expense. Most bond rate covenants require that all operating and maintenance expenses including depreciation be covered by revenue from rates.

DIVISION - A sub-unit of a department, which is a basic organizational unit of the city that uniquely functions in its service delivery.

ENCUMBRANCES - Commitments of funds for contracts and services to be performed. When encumbrances are recorded, available appropriations are correspondingly reduced.

ENTERPRISE FUND - A self-supporting fund designed to account for activities supported by user charges similar to business-like enterprise.

EXPENDITURE - Decreases in (uses of) financial resources other than through interfund transfers.

EXPENSE - A use of financial resources to obtain goods and services in the proprietary funds, which are accounted for on the full accrual basis, which is consistent with the business accounting model.

FIDUCIARY FUND - A fund used to account for activity of the city as a trustee over funds allotted to meet a current or future financial obligation, usually on an actuarially sound basis. Example: Pension funds.

FISCAL YEAR - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. For the City of Leesburg, the fiscal year begins October 1 and ends September 30.

FIXED ASSETS - Assets of a long-term character which are not intended to be sold for profit, but which are to be used in an organization's normal course of business, such as land, buildings, and improvements other than buildings, machinery and equipment.

FRANCHISE - A special privilege granted by a government permitting the continuing use of public property, such as city streets and usually involving the elements of monopoly and regulation.

FRANCHISE FEES - A fee assessed on a business, usually a public utility, in return for its exclusive right to operate inside the city limits. The City of Leesburg has granted franchises for electric, gas and Solid Waste services. An agreement between the city and a provider of public services imparts certain

standards on the provider and is a contract which requires payments to the City.

FRINGE BENEFITS - These employee benefits include social security, retirement, group health, dental and life insurance.

FTE - Full-time equivalent. The hourly equivalent of a full-time employee. An FTE can be made up of either a full-time employee or two (2) or more part-time employees whose total hours equal 40 per week.

FUNCTION - A major class or grouping of activities established by the State of Florida, whereby the financial reports must be grouped according to those established functions. These categories describe groups of tasks directed toward a common goal, such as executive, financial and administrative, to use in budgetary analysis.

FUND - A fiscal and accounting entity with a self balancing set of accounts to record and segregate specific activities or objectives.

FUND BALANCE - The fund equity (excess of assets over liabilities) of governmental funds and trust funds.

GFOA - Government Finance Officer's Association, a professional association of state and local finance officers in the United States who are dedicated to the sound management of government financial resources. The Association sets program standards for the GFOA's Certificate of Achievement for Excellence in Financial Reporting and Budgeting.

GENERAL FUND - A fund supported by revenues, such as property taxes, not designed by law for a special purpose. If there are no legal or sound financial reasons to classify an activity within another fund, use the General Fund.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - Uniform minimum standards for financial recording and reporting established by the accounting profession through such independent entities as the Governmental Accounting Standards Board.

GENERAL OBLIGATION BONDS - Bonds for the payment of which the full faith and credit of the issuing government are pledged.

GOALS - A statement of direction, purpose or intent based on the needs of the community.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) - The body that sets accounting standards specifically for governmental entities at the state and local level.

GOVERNMENTAL FUNDS - Governmental funds are used to account for all or most of a government's general activities not accounted for in some other fund and use the modified accrual basis of accounting.

GRANT - A contribution of assets (usually cash) by a governmental unit or other organization to another made for a specific purpose.

IMPACT FEES - Fees charged to developers and individuals to cover, in whole or part, the anticipated cost of improvements that will be necessary as a result of the development.

INDIRECT COSTS - Costs associated with, but not directly attributed to, providing a product or service, which are usually incurred by another department to support the operating department.

INFRASTRUCTURE - Public support structures such as roads, street lighting, and water and sewer lines.

INTERFUND TRANSFERS - All interfund transactions, except loans, quasi-external transactions and reimbursements. Budgeted amounts transferred from one governmental accounting fund to another for work or services provided. These represent a "double counting" of expenditures. Therefore, these amounts are deducted from the total operating budget to calculate the "net" budget.

INTERNAL SERVICE FUNDS - Funds established for the financing of goods or service provided by one department to other departments within the City on a cost-reimbursement basis.

MAJOR FUND - The General Fund is always a major fund. Any governmental fund that meets both of the following criteria:

- 1) An individual fund that reports at least 10% of the total governmental funds in any of the following categories: assets, liabilities, revenues, and expenditures, and
- 2) 5% of the total for both governmental and enterprise funds in any one of the categories that met the 10% test

Enterprise funds apply the same criteria compared to governmental funds, but do not include extraordinary items in revenues and expenses. Internal service funds are never major. A government may elect to always report a fund as major to enhance consistency.

MEASURABLE - The amount of a transaction or event that can be determined.

MILL - 1/1000 of one (1) dollar used in computing taxes by multiplying the rate times the taxable value divided by 1,000.

$$\frac{\text{taxable value}}{\$1,000} \times \text{millage rate} = \text{taxes}$$

$$\frac{\$50,000}{\$1,000} \times \$4.500 = \$225.00$$

MILLAGE - Rate used in calculating taxes based upon the value of property expressed in mills per dollar of property value.

MODIFIED ACCRUAL - Revenues are recorded when both measurable and available (within 60 days of year end) to pay current liabilities. Expenditures are recognized when a transaction draws upon current spend able resources.

NON-OPERATING EXPENDITURES - Types of expenditures that do not represent direct operating costs to the fund; include transfers out, transfers to Constitutional Officers, and reserves for contingency.

NON-OPERATING REVENUES - Financial support for funds that are classified separately from revenues; includes transfers in and internal service fund receipts.

OPERATING COSTS - Operating and maintenance expenses of day-to-day operations excluding personal services and capital outlay.

PERFORMANCE MEASURES - Specific qualitative and/or quantitative measures of work performed as an objective of service divisions within the departments includes performance measures to identify the planned target levels for services in the fiscal year. Performance measures include workload indicators, effectiveness and efficiency standards.

PERSONAL SERVICES - Costs related to compensating employees including salaries, wages, and fringe benefits.

PROPERTY TAX - Refer to definition for ad valorem tax.

PROPRIETARY FUNDS - Used to account for a government's business-type activities on the full accrual basis. The two (2) fund types in this category are the enterprise funds and internal service funds.

RESERVE - Funds that have been identified for a particular purpose or a portion of fund equity legally segregated for a specific future use. Reserve for working capital is a budgetary reserve appropriated to meet unexpected cash flow needs, emergencies, or revenue shortfalls.

RETAINED EARNINGS - An equity account reflecting the accumulated net earnings of a proprietary fund.

REVENUE BONDS - Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. Bonds payable from a specific revenue source and do not pledge the full faith and credit of the issuer.

REVENUE SHARING - State money allocated to local governments.

ROLLBACK RATE - The millage necessary to raise the same amount of ad valorem tax revenue as the previous year, excluding taxes from new construction.

SPECIAL REVENUE FUND - A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

TAX BASE - The total property valuations on which each taxing agency levies its tax rates.

TAX ROLL - The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 of each year.

TRANSFERS IN/OUT - Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the fund and are budgeted separately from other revenues and expenditures.

TRUTH IN MILLAGE LAW - Also called the "TRIM BILL", refers to a 1980 law that changed the budget process of local taxing agencies. It was designed to keep the public informed about the taxing intentions of the agencies.

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

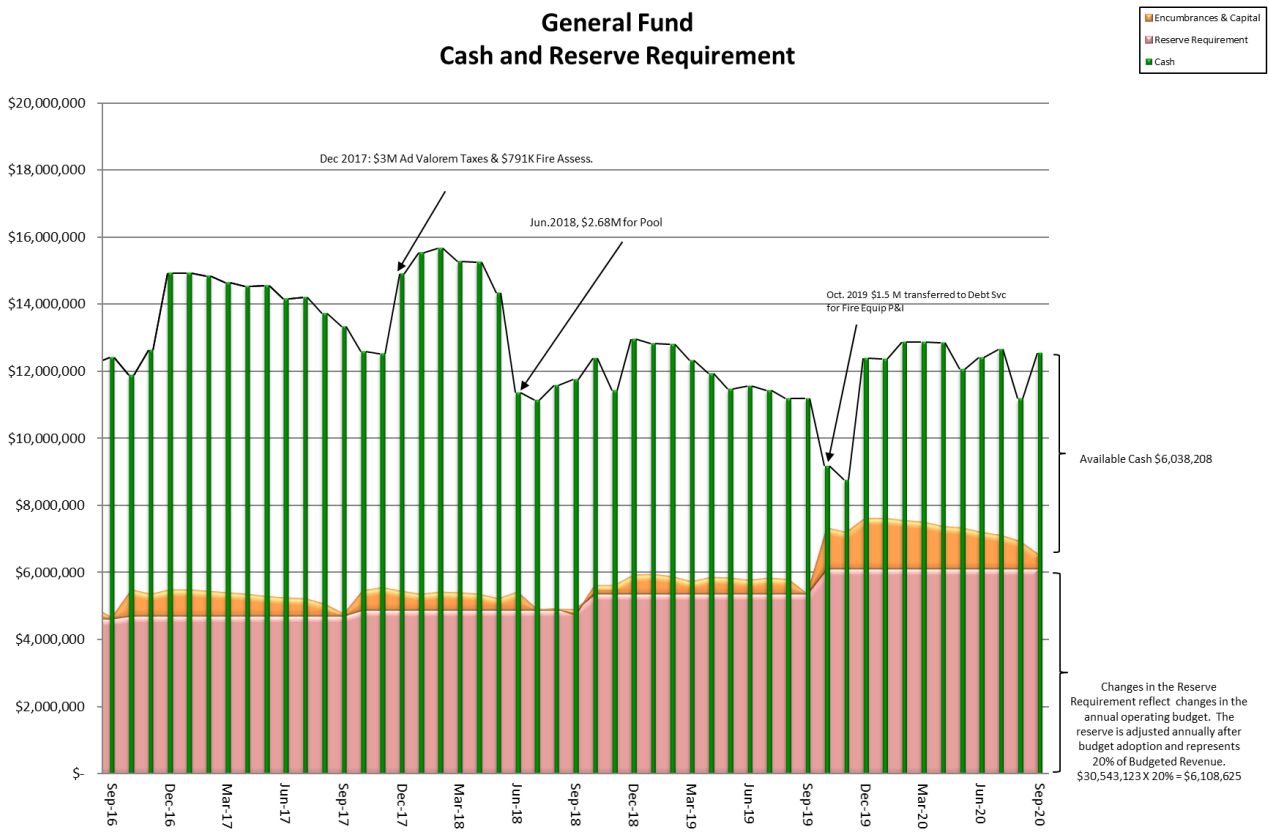
USES - OTHER - Total expenditures and transfers to other funds that decrease net financial resources.

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

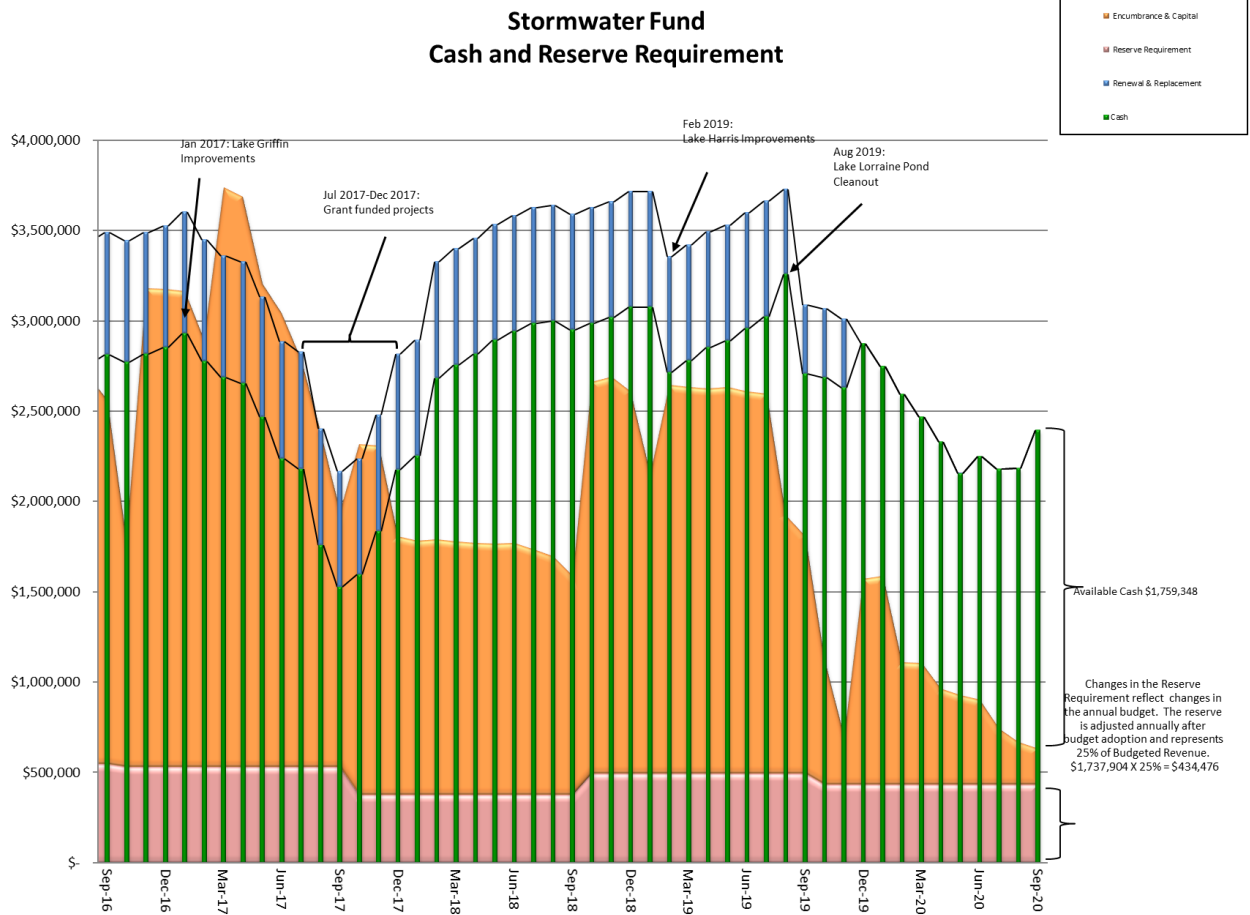


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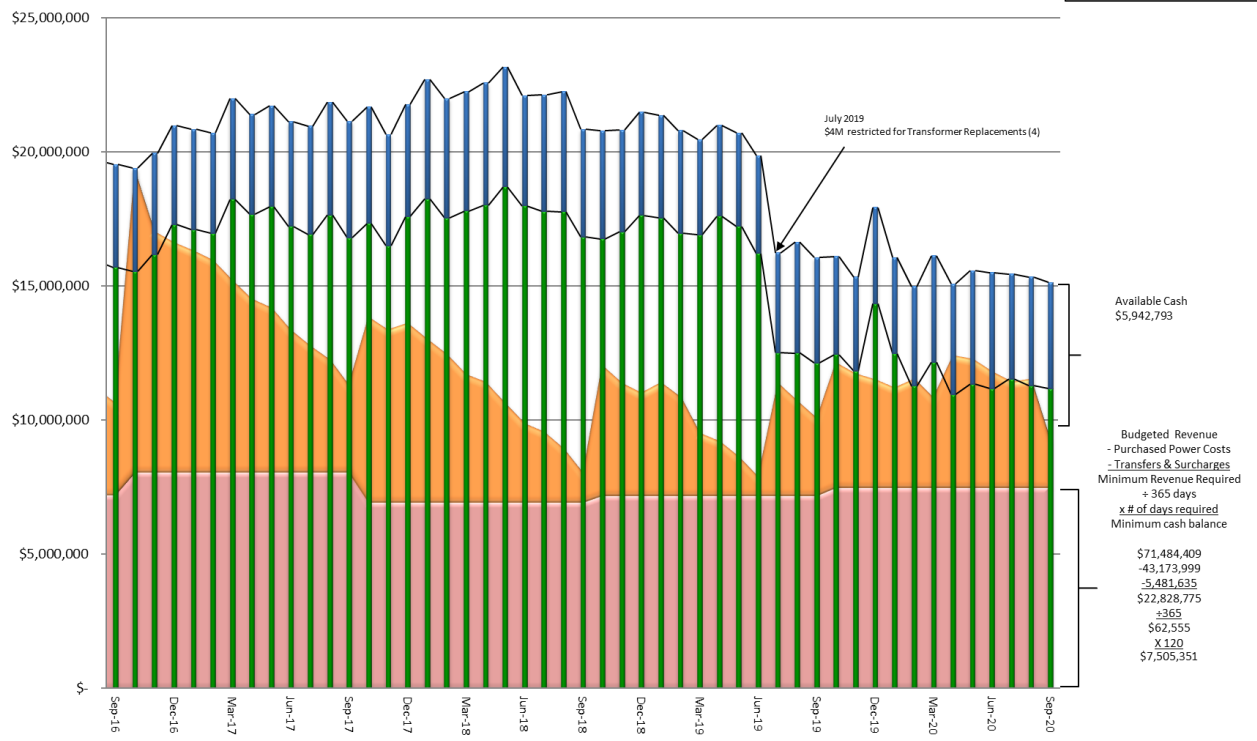
General Fund Cash and Reserve Requirement



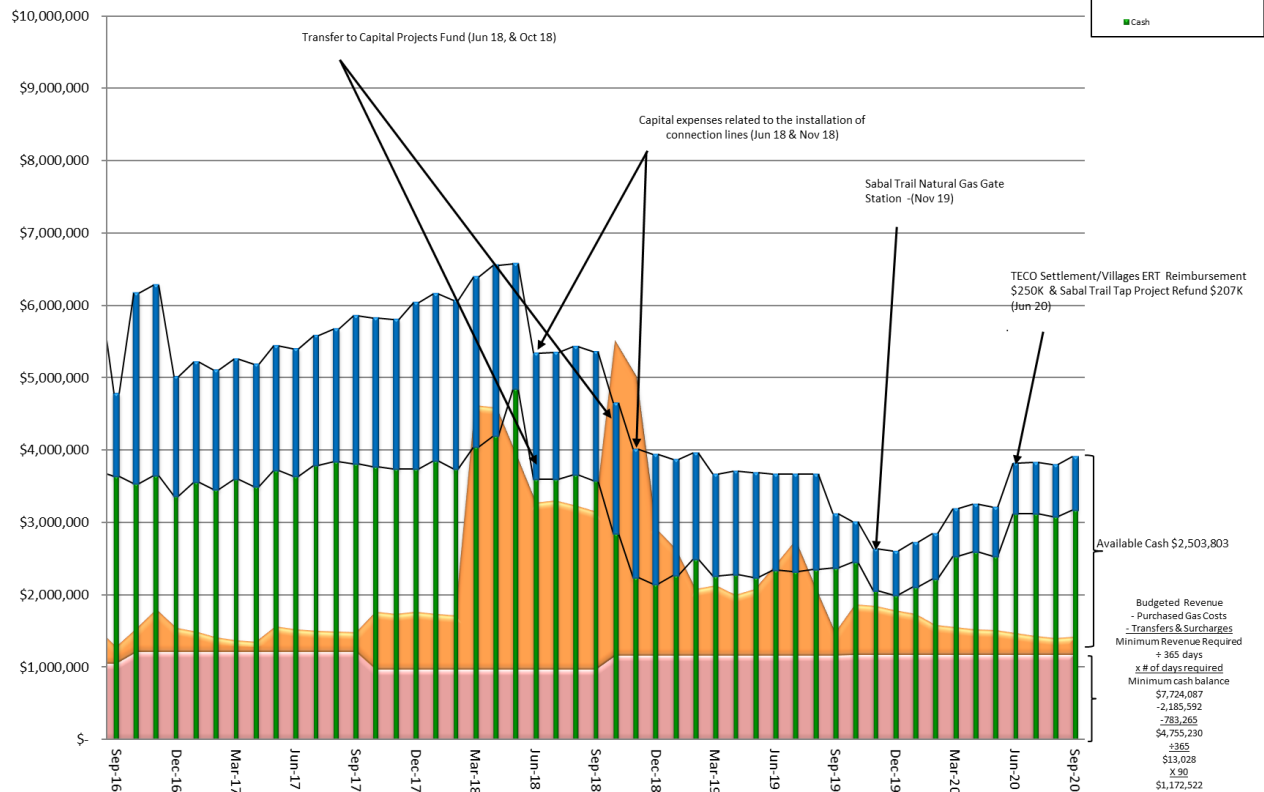
Stormwater Fund Cash and Reserve Requirement



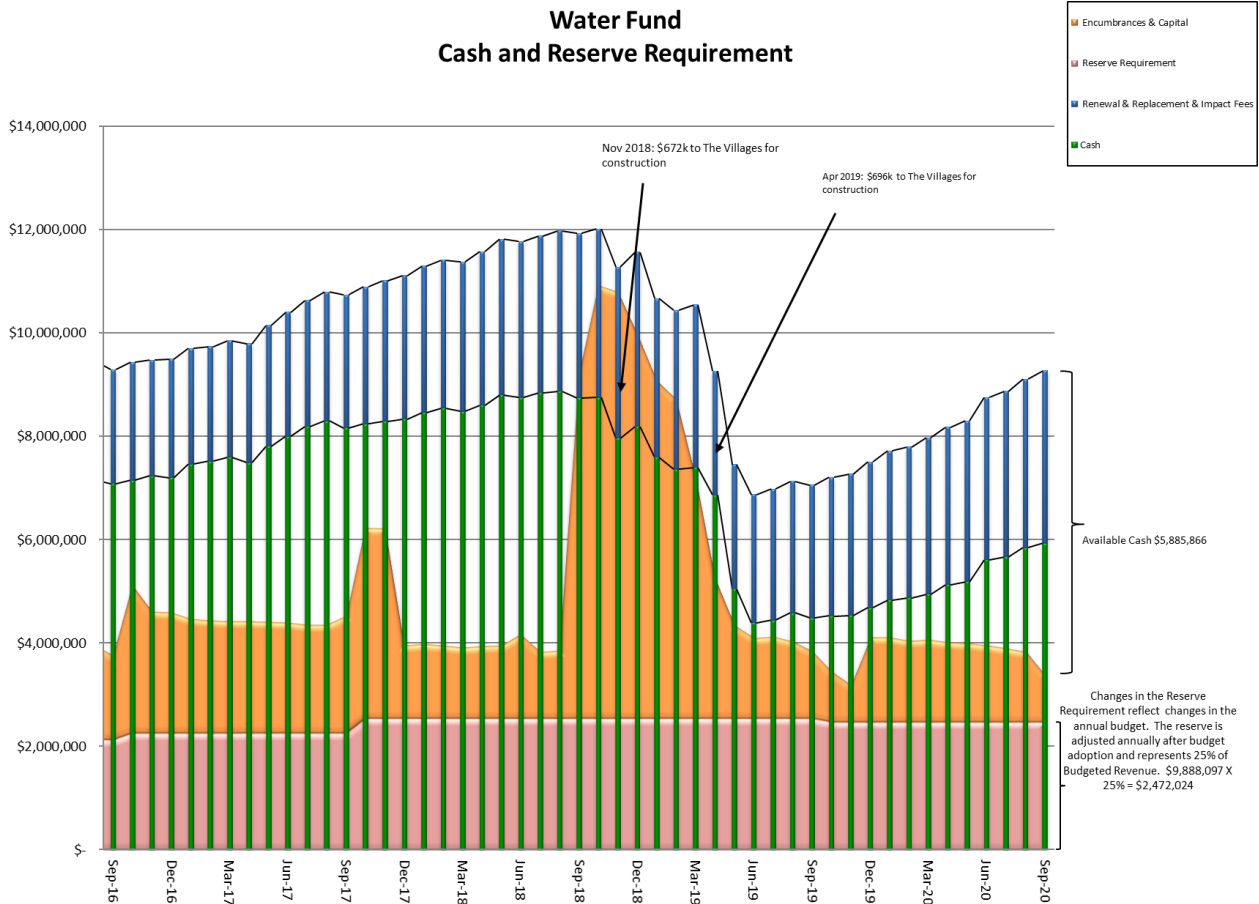
Electric Fund Cash and Reserve Requirement



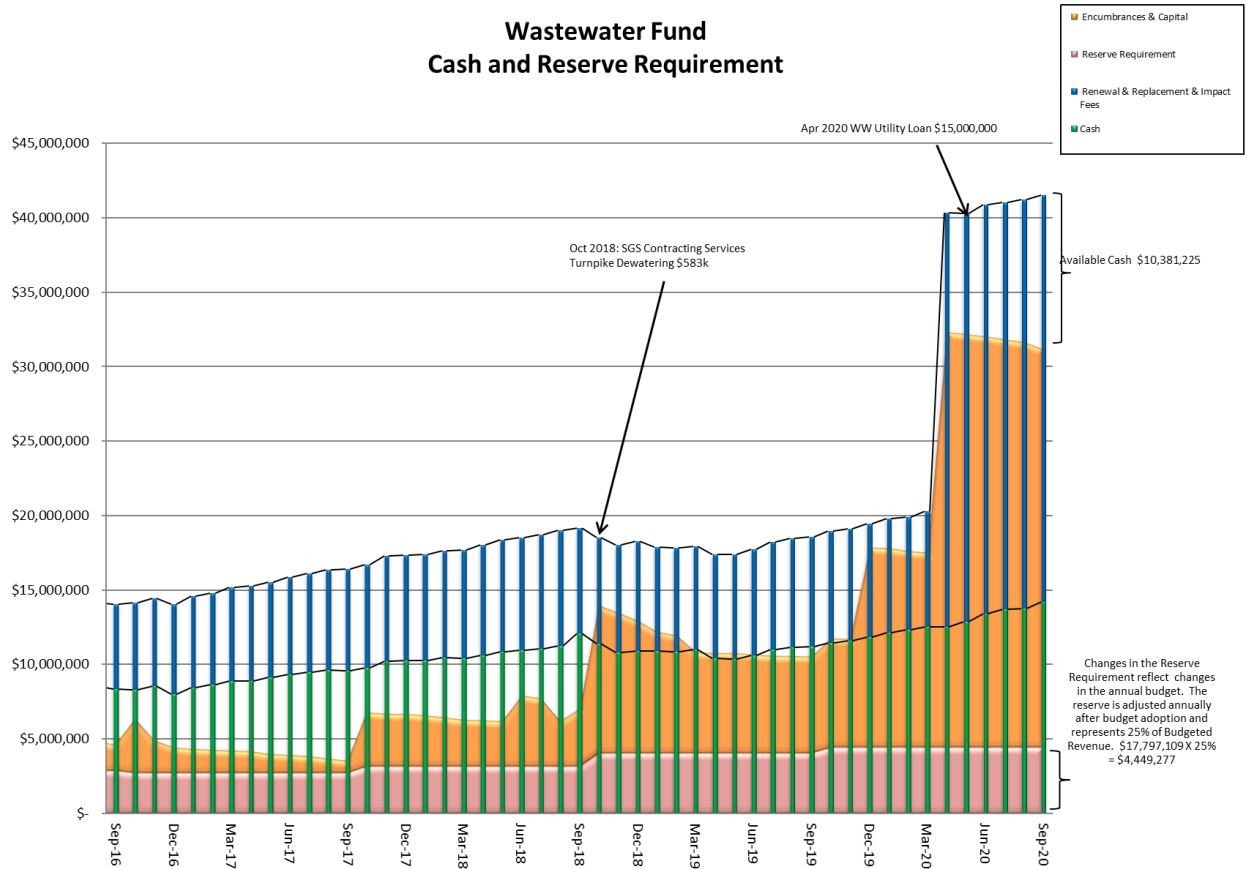
Gas Fund Cash and Reserve Requirement



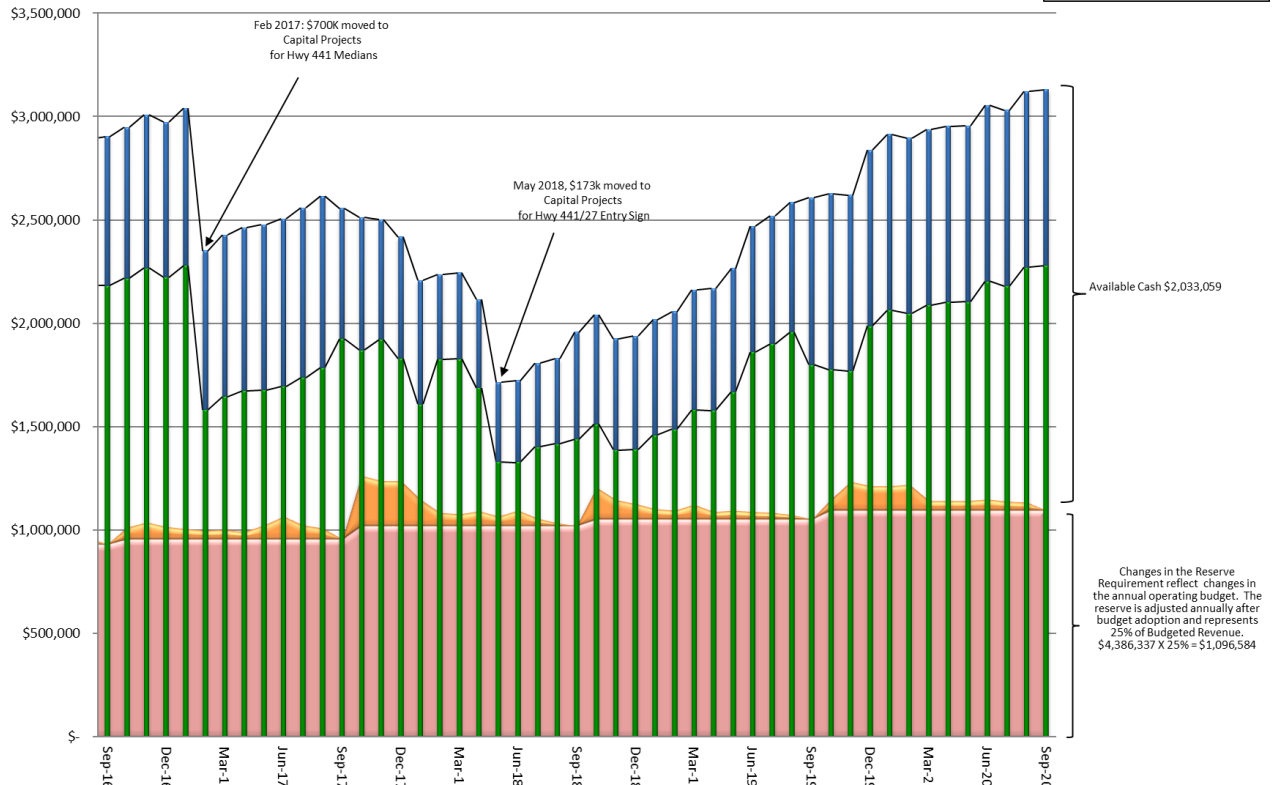
Water Fund Cash and Reserve Requirement



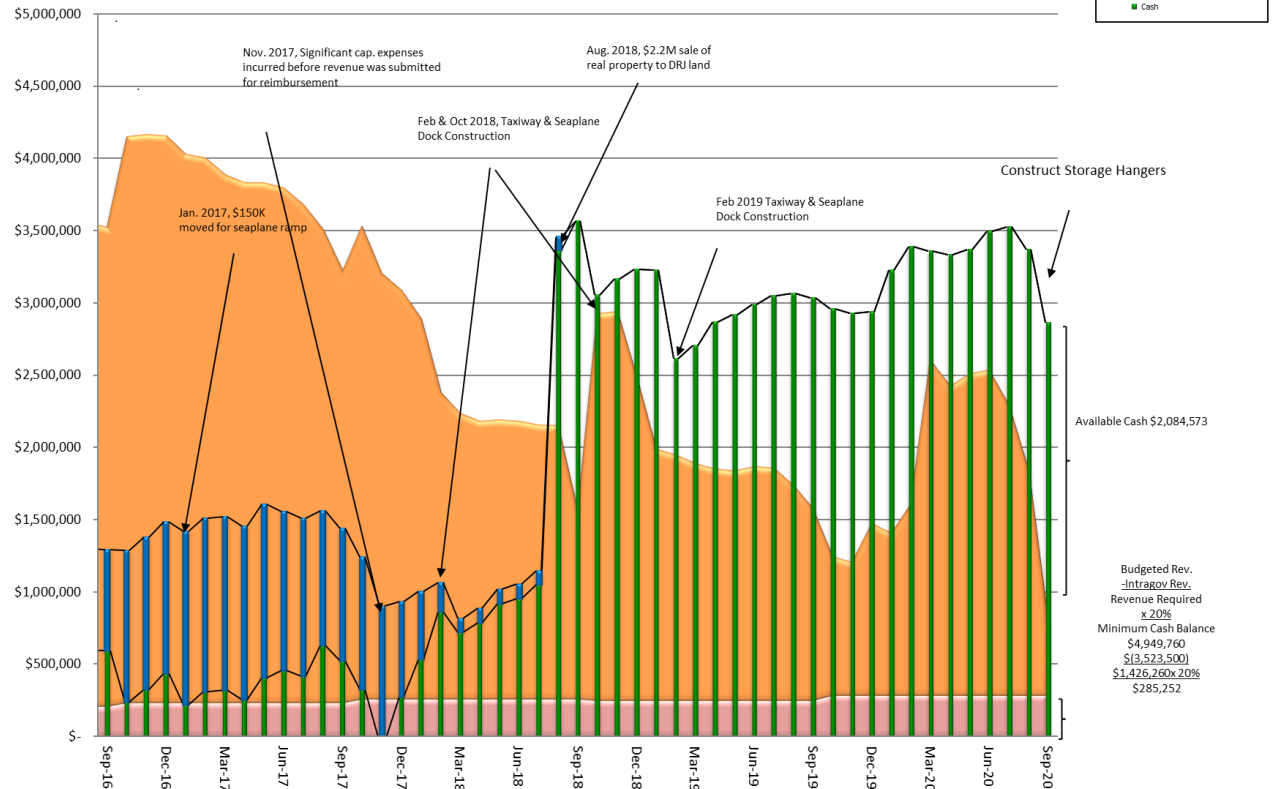
Wastewater Fund Cash and Reserve Requirement



Solid Waste Fund Cash and Reserve Requirement



Airport Fund Cash and Reserve Requirement





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