



ANNUAL BUDGET

Fiscal Year 2018-19
City of Leesburg, Florida



TABLE OF CONTENTS

INTRODUCTORY SECTION

TRANSMITTAL LETTER	1
CITY OFFICIALS	5
ORGANIZATIONAL CHART	6
MISSION AND ORGANIZATIONAL VALUES	7
EXECUTIVE SUMMARY	9
CERTIFICATE OF ACHIEVEMENT	17
COMMUNITY PROFILE	18
LOCAL ECONOMY	20
GOVERNMENT STRUCTURE	23
FUND TYPES AND DESCRIPTION	23
MUNICIPAL SERVICES	26
FINANCIAL PLANNING	28
SHORT TERM	28
LONG TERM	28
BUDGET PREPARATION PROCESS	31
BUDGET CALENDAR	36
SIGNIFICANT POLICIES	39
BUDGET POLICY	39
BUDGET ADJUSTMENT PROCESS	39
CASH POLICY	41
IDENTITY THEFT PREVENTION POLICY	41
DEPOSIT POLICY	41
INVESTMENT POLICY	41
CASH RESERVE POLICY	42
UTILITY TRANSFER POLICY	43
SPECIAL TRANSFER POLICY	43
PROCUREMENT POLICY	44
CAPITAL ASSET POLICY	45
DEBT POLICY	47
BUDGET SUMMARY	49
BUDGET REVIEW	55
REVENUE OVERVIEW	55
REVENUE FORECAST	55
APPROPRIATIONS OVERVIEW	59
CAPITAL OUTLAY	64
DEBT	65
BUDGET SUMMARY/ADVERTISEMENT	79
GOVERNMENTAL FUNDS SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES	80
ENTERPRISE FUNDS SUMMARY OF REVENUES, EXPENSES & CHANGE IN NET ASSETS	81
INTERNAL SERVICE FUNDS SUMMARY OF REVEUES, EXPENSES & CHANGE IN NET ASSETS	82

TABLE OF CONTENTS

(CONTINUED)

BUDGET SECTION

RECAP OF ALL FUNDS	83
PERSONAL SERVICES	88
GENERAL FUND	91
CITY COMMISSION	101
EXECUTIVE	107
FINANCE	127
HUMAN RESOURCES	145
INFORMATION TECHNOLOGY	151
GEOGRAPHIC INFORMATION SYSTEMS	157
POLICE	163
FIRE	169
PUBLIC WORKS	175
COMMUNITY DEVELOPMENT	193
HOUSING & ECONOMIC DEVELOPMENT	199
LIBRARY	205
RECREATION	211
SPECIAL REVENUE FUNDS	221
GREATER LEESBURG COMMUNITY REDEVELOPMENT AGENCY	221
CARVER HEIGHTS COMMUNITY REDEVELOPMENT AGENCY	227
US HWY 441/27 COMMUNITY REDEVELOPMENT AGENCY	235
POLICE FORFEITURE FUND	241
POLICE EDUCATION RECEIPTS	247
DISCRETIONARY SALES TAX FUND	253
GAS TAX FUND	259
POLICE IMPACT FEES	265
FIRE IMPACT FEES	271
RECREATION IMPACT FEES	277
BUILDING PERMITS FUND	283
HOUSING ASSISTANCE FUND	291
DEBT SERVICE	297
CAPITAL PROJECTS FUND	301
ENTERPRISE FUNDS	307
ELECTRIC UTILITY FUND	307
GAS UTILITY FUND	331
WATER UTILITY FUND	349
WASTEWATER UTILITY FUND	369
COMMUNICATIONS FUND	397
SOLID WASTE FUND	411
AIRPORT FUND	427
STORMWATER FUND	439

TABLE OF CONTENTS

(CONTINUED)

BUDGET SECTION (CONTINUED)

PENSION TRUST FUNDS	453
POLICE PENSION TRUST FUND	453
FIREFIGHTERS' PENSION TRUST FUND	457
GENERAL EMPLOYEES' PENSION TRUST FUND	461
 INTERNAL SERVICE FUNDS	 465
HEALTH INSURANCE FUND	465
WORKERS' COMPENSATION INSURANCE FUND	471
RISK MANAGEMENT FUND	477
FLEET SERVICES FUND	481

GENERAL INFORMATION

ORDINANCE	494
CAPITAL IMPROVEMENT PROGRAM	502
CAPITAL PROGRAM OPERATING COSTS	510
PAYGRADES	512
ELEMENT/OBJECT CODE LISTING	520
GLOSSARY OF ACRONYMS	522
GLOSSARY OF BUDGETARY TERMS	525
APPENDIX	530



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Date: December 14, 2018

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

From: Al Minner, City Manager

Subject: Fiscal Year 18–19 Budget

Introduction

It is my privilege to present you the adopted Fiscal Year 2018–19 Budget (FY 19) 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.

I am equally happy to report that this year’s budget took into account a new Vision and Mission statement. The goals provided in this new document helped define, justify and plan the expenditures that will serve the Community in five categories; those being, (1) redevelopment and economic opportunities; (2) leading the industry in providing high quality, low cost utilities; (3) delivering the highest level of professional public safety service; (4) utilizing our slogan “The Lakefront City” to determine the best ways to invest in our leisure amenities; and (5) fostering an environment where local governance is collaborative, transparent and fiscally sound.

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 19 Budget is compliant with all financial policies set forth by the City Commission. The total operating budget for all funds equals \$168,596,408; which is an increase of 7.42% over last year's total operating budget. The General Fund budget equals \$26,873,816, representing a 10.4% increase from FY 18. The current real property tax rate of 4.2678 per \$1,000 of assessed valuation was maintained. This is a slight increase over FY 18 and considered a "tax increase" under TRIM guidelines. However, increased tax revenues were offset, as much as possible, with a reduction in Electric rates.

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

- Continues to seek organizational efficiencies;
- Reduces Electric rates for the third consecutive year;
- Maintains competitive employment compensation benefits;
- Provides additional funding for increased maintenance operations;
- Ensures that non-recurring revenues are directed to funding non-recurring expenditures; and
- Provides quality frontline services to the community.

This balanced budget requires implementation of many strategies including holding job vacancies, using savings from FY 18, reducing expenditures and establishing goals to reorganize the workforce.

Concerning organizational restructuring, the FY 19 Budget increased by 5 positions over FY 18. The majority of the positions were added in the General Fund or 7.60 positions. Of the 7.60 positions, 4 were added to the Library to allow for the opening of the Library on Friday and 2 were added to the Police Department. Conversely, the utilities eliminated 2.60 positions, this reduction is primarily attributable to selling the Communications utility which resulted in removing 6 positions. The utilities reduction is offset with an increase of 3 positions in the Gas utility to prepare for growth associated with The Villages.

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 \$141,722,592 or 84% of the total adopted budget, while the General Fund, which totals \$26,873,816 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 19 Budget places continued emphasis on General Fund independence, while seeking opportunities for the organization to be a competitive utility provider. Toward this end, the financial plan has taken advantage of stabilized general revenue sources, modestly growing state shared revenues and creating new revenue sources, such as implementation of the Fire Assessment Fee (in FY 16). As a result of these types of financial actions, the City has increased reserves, reduced the Electric Fund transfer by \$1,183,657 or 23% and decreased Electric rates by 15% over the last four fiscal years, when previous budgets used projected Electric rate increases to cover general programs.

Budget Goal

The FY 19 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 19 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 Venetian Gardens, the Leesburg International Airport, Wastewater disposal

modifications, street corridor enhancements and associated electric systems improvements; and most importantly long range investments with The Villages that will grow our tax base and create jobs for the region. With these goals accomplished FY 20 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 flourish at the end.

Al Minner
City Manager

CITY OF LEESBURG

ANNUAL

BUDGET

Fiscal Year 2018 - 19

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

JOHN CHRISTIAN
Mayor-Pro Tem
Seat 2, District 2

ROBERT BONE, JR.
Commissioner
Seat 4, At-Large

ELISE DENNISON
Commissioner
Seat 3, District 3

JAY HURLEY
Commissioner
Seat 1, District 1

AL MINNER
City Manager

FRED MORRISON
City Attorney
McLin & Burnsed

JAMES WILLIAMS
Finance Director

BRANDY MCDANIEL
Budget Manager

MICHAEL RANKIN
Deputy City Manager/
Community
Services

DC MAUDLIN
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

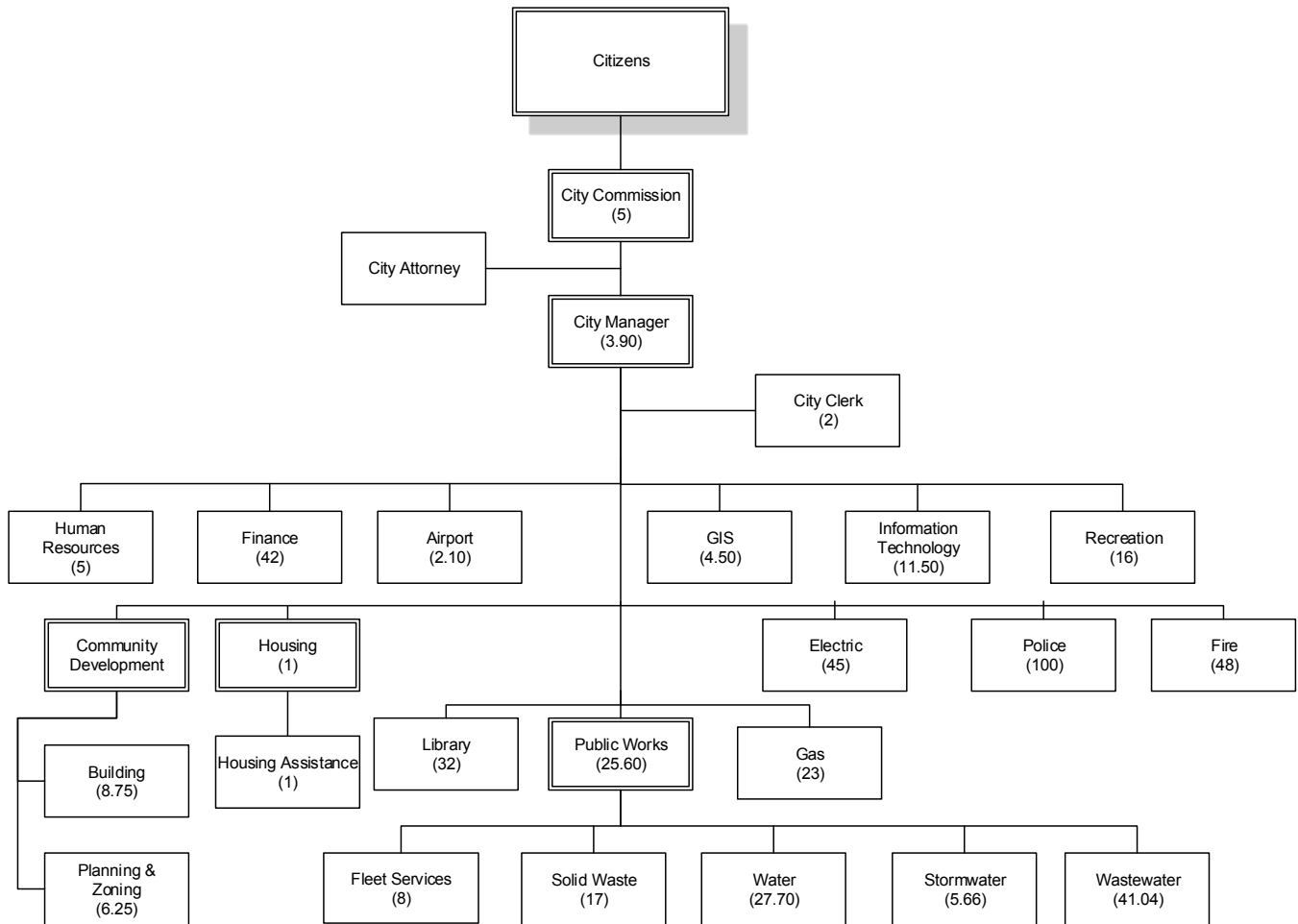
KEN THOMAS
Director of Housing

GLENN SPURLOCK
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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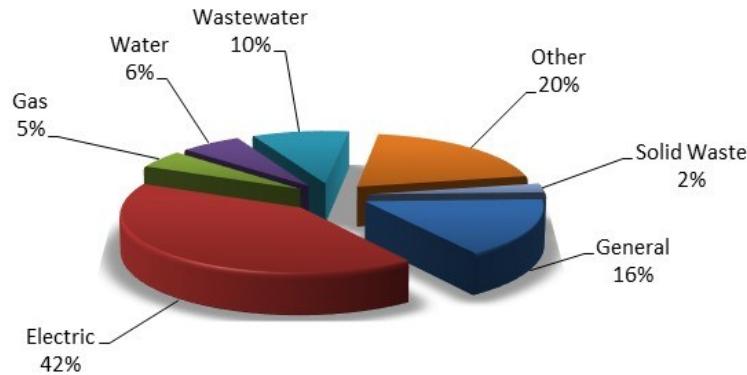
Executive Summary

The City of Leesburg's Fiscal Year 2018-19 combined budget includes revenues and expenditures totaling \$168,596,408. This represents an increase of \$11,649,893 over the previous fiscal year budget of \$156,946,515.

Executive Summary

TOTAL CITY EXPENDITURES

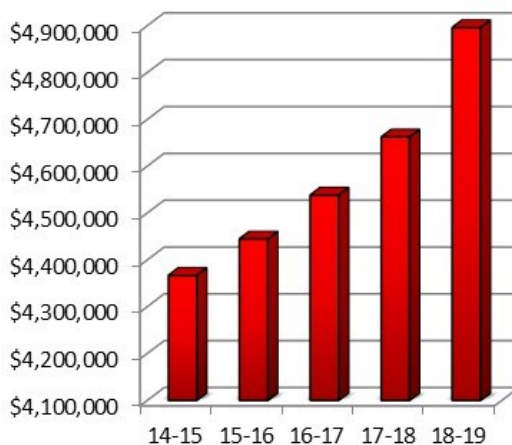
Fiscal Year 2018-19 Budget



Fund	FY 17-18	FY 18-19	Change
Governmental Funds	\$38,862,212	\$42,596,699	\$3,734,487
Internal Service Funds	11,248,104	13,201,008	1,952,904
Electric Utility	67,264,248	69,611,122	2,346,874
Wastewater	12,707,065	16,136,021	3,428,956
Water	10,164,298	10,230,143	65,845
Gas	7,029,366	8,336,372	1,307,006
Solid Waste	4,076,869	4,205,914	129,045
Communications	2,390,041	0	(2,390,041)
Storm water	1,508,702	1,973,662	464,960
Airport	1,695,610	2,305,467	609,857
Total	\$156,946,515	\$168,596,408	\$11,649,893

Millage Rate – The millage rate included in this budget is the same as last year at 4.2678 mills.

AD VALOREM REVENUES FOR THE LAST 5 YEARS



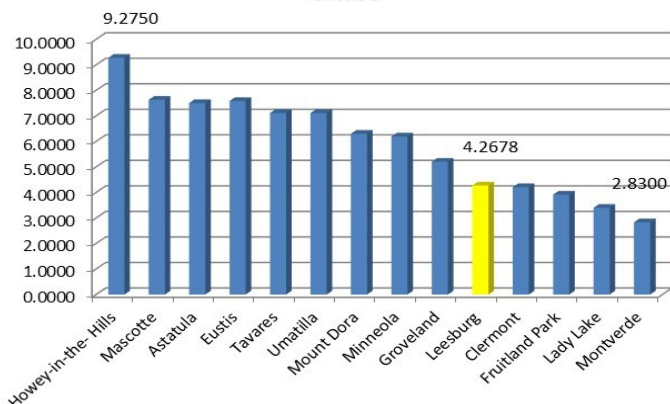
Executive Summary

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

Millage Rate Comparisons
All Cities in Lake County

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Howey-in-the- Hills	8.0000	8.6965	9.6147	9.5177	9.5177	9.2750	9.2750	9.2750
Mascotte	9.6147	9.6147	9.6147	9.3000	8.8138	8.3289	7.9316	7.6291
Astatula	6.5000	6.2500	6.2500	7.5000	7.5000	7.5000	7.5000	7.5000
Eustis	6.2432	6.7158	7.5810	7.5810	7.5810	7.5810	7.5810	7.5810
Tavares	6.8900	6.4462	6.9064	7.1569	6.6166	7.1000	7.0000	7.1119
Umatilla	7.6419	8.2480	8.2480	7.2980	7.2980	7.1089	7.1089	7.1089
Mount Dora	5.3891	5.6667	5.6667	5.9970	5.9970	5.9970	6.3000	6.3000
Minneola	6.5716	6.3000	6.3676	6.2500	6.2069	6.1483	6.2795	6.1900
Groveland	5.6000	5.6000	5.4700	5.9900	5.9900	5.6000	5.2000	5.2000
Leesburg	4.3179	4.3179	4.3179	4.3179	4.2678	4.2678	4.2678	4.2678
Clermont	3.1420	3.1420	3.7290	3.7290	4.2061	4.2061	4.2061	4.2061
Fruitland Park	4.3284	4.6442	4.7371	4.7371	4.7371	3.9863	3.9863	3.9134
Lady Lake	3.2808	3.2808	3.2808	3.7500	3.5510	3.3962	3.3962	3.3962
Montverde	2.8300	2.8300	2.8300	2.8300	2.8300	2.8300	2.8300	2.8300

2018-19 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	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
GLCRA	\$ 122,705,685	\$ 131,116,485	\$ 145,749	\$ 179,849	\$ 199,314	\$ 244,078
CHCRA	85,847,898	91,473,511	98,289	121,098	134,412	153,018
441/27CRA	369,363,929	391,002,265	145,986	233,716	199,638	305,006

Utility Services Tax — Budgeted revenue for the Utility Service Tax totals \$3,630,000, which is an increase of \$20,000 from the prior year's budget.

Communications Service Tax – Based on estimated taxable sales of \$20,743,991, the City expects to realize \$1,085,515, which is a 5.22% levy on telecommunications services.

Business Tax – Business taxes decreased slightly from \$205,000 to \$200,000.

Permit Revenues – Permit revenues increased from \$909,000 to \$974,000, or 7%.

Fire Assessment Fee- This fee will be in effect for the fourth year and has increased from \$1,000,000 to \$1,200,000 or 20%. It is important to note that the rate has remained the same.

Intergovernmental Revenues – Estimated revenues include: funding from Lake County to operate the Leesburg Library as part of the County Library System of \$288,582 and funding from the Lake Sumter EMS for costs associated with Advanced Life Support (ALS) service provided by the Fire department of \$120,000. Additionally, the budget includes \$202,883 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 increase of \$1,373,167, or 3%, 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 increase in Natural Gas of \$513,264 or 22%.

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 \$4,050,170 to \$4,172,713, or 3%.

Miscellaneous Revenues – Rental and lease revenues, primarily associated with the operation of the Leesburg International Airport, decreased slightly by \$53,543 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 2016-17 with budgeted income reflected in 2017-18 and 2018-19.

	Operating Interest	Capital Interest	Total
2015-16	\$2,192,038	\$23,707	\$2,215,745
2016-17	1,129,394	7,577	1,136,971
2017-18	605,778	10,000	619,557
2018-19	1,036,834	8,000	1,044,834

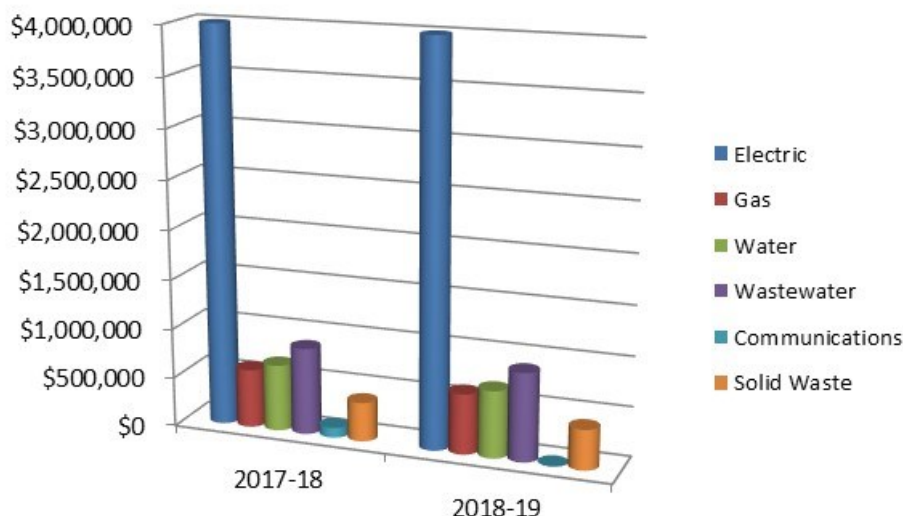
Interfund Transfers – Interfund transfers represent a major source of funding in the General Fund. The amount of transfer is determined by applying the percentage reflected in the table below against charges for services excluding surcharge revenue, gross receipts tax and franchise fees. Interfund transfers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

Fund	2017-18		2018-19	
	Percent	Amount	Percent	Amount
Electric	7.77%	\$ 4,000,000	8.12%	\$ 4,000,000
Gas	10.00%	588,645	10.00%	606,204
Water	8.75%	669,566	8.75%	674,296
Wastewater	8.25%	874,632	8.25%	888,998
Communications*	5.34%	100,000	0%	-0-
Solid Waste	10.00%	392,479	10.00%	403,428
TOTAL		\$ 6,625,322		\$ 6,572,926

*Communications utility was sold in January of 2018

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	\$ 69,611,122	(\$42,160,714)	(\$4,000,000)	(\$1,480,007)	\$21,970,401	\$7,223,146	\$15,575,000
Gas	\$8,336,372	(\$2,824,855)	(\$606,204)	(\$155,498)	\$4,749,815	\$1,171,187	\$ 3,600,000

Projected Fund Balance

Fund	Budget	Percent	Requirement	Projected 09/30/18	Increase/ (Decrease)	Projected 09/30/19
General Fund	\$26,749,033	20%	\$5,349,807	\$10,800,000	\$348,822	\$11,148,822
Water	10,171,382	25%	2,542,846	8,800,000	(68,203)	8,731,797
Wastewater	16,183,757	25%	4,045,939	11,990,000	(2,197,758)	9,792,242
Solid Waste	4,205,914	25%	1,051,479	1,400,000	382,942	1,782,942

Positions – Budgeted positions include both full and some part time positions. The total position count increased by 5 positions or to 482 over the previous fiscal year position count of 477. Please refer to the tables on pages 88-90 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 2018-19 increased \$447,166 from \$22,457,979 in fiscal year 2017-18 to \$22,905,145. Other salaries increased by \$124,960 from \$1,802,582 to \$1,927,542, or 7%. Fringe benefit costs are projected to increase \$562,770 from \$10,348,929 to \$10,911,699, or 5%. Items included in the current fringe benefits package are:

- The fiscal year 2018-19 budget includes various 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 12.87% and 5% of wages, respectively. The defined contribution plan remained unchanged at 5% in the Fiscal Year 2018-19 budget. City contributions for the municipal police and firemen's plans total 14.95% and 27.5% 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. Due to continued rising insurance costs the current budget doubles the employee contribution for healthcare coverage from \$30.00 biweekly, or an average of \$65.00 per month to \$51.77 biweekly or an average of \$110.00 per month. Additionally, the City will be increasing its contribution into the Health Insurance Plan by approximately \$250,000, or 6%.
- 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 \$189,363 for General Fund buybacks; approximately \$167,000 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 \$3,171,297, or 3.3%. Significant changes include:

Energy and Gas Costs for the Electric and Gas utilities increased a combined \$2,013,751 with Electric being \$1,500,487 of the total increase.

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 slightly from \$1,339,184 to \$1,296,830, a decrease of \$42,354. The fleet lease fees represent 75% of the amortized replacement values, which is the same as last year. This is the fifth year of reductions in fleet lease fees. Estimated maintenance fees for vehicles, which are also charged to each department, decreased by \$20,700, or 2%. The reductions in fleet expenses are mostly related to the sale of Communications Utility in January of 2018, which reduced the number of fleet vehicles.

Additionally, the fleet overhead charge to the departments, which totals \$291,153, increased slightly from the prior year. This charge is to cover shop supplies, utilities and other administrative costs incurred by the fleet fund and is allocated based on the number of vehicles a department has.

Utilities across all funds are projected to increase from \$3,636,650 to \$3,651,428, an increase of \$14,778, or less than 1%.

The General Fund cost allocations increased \$146,056, or 2.5% to the utility funds.

Other significant items to note: Contract services decreased by \$250,452. Overall maintenance, which is spread among the various maintenance categories, has increased by \$184,508, and training expenses decreased by \$6,769.

Additionally, the budget also includes depreciation expense of \$7,630,500, which is a decrease of \$1,198,500 over the \$8,829,000 budgeted for fiscal year 2017-18.

As a final note, the Communications Utility was sold to Summit Broadband in January of 2018. The removal of the Utility in fiscal year 2018-19 has reduced overall expenses by approximately \$2,000,000.

Capital Projects – The 2018-19 budget includes capital projects from the proposed 5-year Capital Improvement Plan. There has been a \$6,050,226 increase in capital projects from the fiscal year 2017-18 budget of \$12,628,223, or 48%.

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

Fund	Amount
Wastewater	\$5,905,000
Electric	3,669,700
Fleet	2,695,100
Capital Projects	1,635,000
Water	1,392,650
Airport	1,299,500
Gas	973,999
Stormwater	915,000
General	192,500
Total	\$ 18,678,449

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, are projected to total \$2,364,650 and will be used primarily for vehicle purchases and Capital Projects.

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	2017-18	2018-19
<u>Electric:</u>				
	2007 Bonds	2038	\$960,335	\$ 963,490
	2016 Note	2032	599,626	600,686
	2016 Bonds	2037	1,131,850	1,129,150
			<u>2,691,811</u>	<u>2,693,326</u>
<u>Capital Improvement:</u>				
	2009 Promissory Note	2030	486,579	488,335
	2018 Capital Lease	2027	-0-	33,183
	2013 Bonds	2035	1,020,163	1,023,813
			<u>1,506,742</u>	<u>1,545,331</u>
<u>CRA's:</u>				
GLCRA	2015 Note	2026	102,193	101,044
CHCRA	2016 Bonds	2031	90,000	100,000
Hwy 441/27 CRA	2016 Note	2036	367,928	376,115
			<u>560,121</u>	<u>577,159</u>
<u>Water:</u>				
	2007/ 2013 Bonds	2035/2038	772,031	486,686
	2010 Revenue Note	2026	374,972	383,116
	2016 Bonds	2037	457,815	734,799
			<u>1,604,818</u>	<u>1,604,601</u>
<u>Wastewater:</u>				
	2007/ 2013 Bonds	2035/2038	865,133	757,715
	2010 Revenue Note	2026	450,822	460,613
	2016 Bonds	2037	168,134	269,857
			<u>1,484,089</u>	<u>1,488,185</u>
<u>Gas</u>				
	2007/ 2013 Bonds	2035/2038	283,988	233,975
	2016 Bonds	2037	79,903	128,245
			<u>363,891</u>	<u>362,220</u>
<u>Communications:</u>				
	2009 Revenue Note	2020	121,977	-0-
TOTAL			<u>\$ 8,333,449</u>	<u>\$ 8,270,822</u>

Budget Review Calendar – The City Commission Budget Workshops were held July 10th, 12th and 24th in the City Commission Room. The Commission established the maximum millage rate for fiscal year 2018-19 at the July 23rd regular Commission meeting. The first public hearing to consider adoption of the budget was held September 13th. The public hearing to consider final adoption of the budget was held Monday, September 24th at the regular City Commission meeting.

Distinguished Budget Presentation Award – The Government Finance Officers Association of the United States and Canada (GFOA), through the Distinguished Budget Presentation Awards Program, recognizes exemplary budget documents. Entities submit their operating budget for review, which is evaluated using a comprehensive checklist. On May 4, 2018 the GFOA awarded the City of Leesburg the Distinguished Budget Presentation Award for the fiscal year 2017-18 budget which is the 20th consecutive year (fiscal years 1999-2018) the City 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, 2017

Christopher P. Morrill

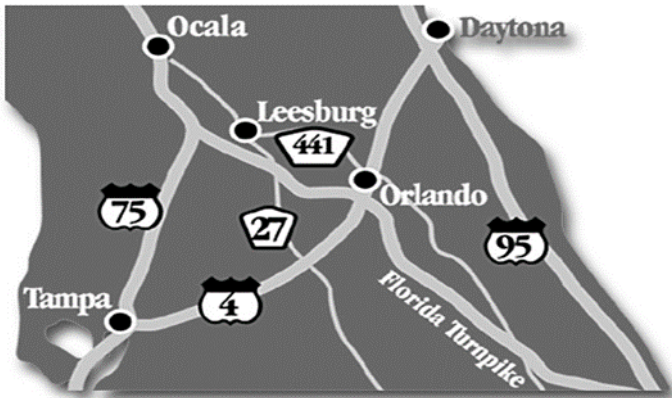
Executive Director

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, 2017. 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 consecutive years (fiscal years 1999-2018). We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine is eligibility for another award.

LOCATION

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



The City occupies a land area of 43.84 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.

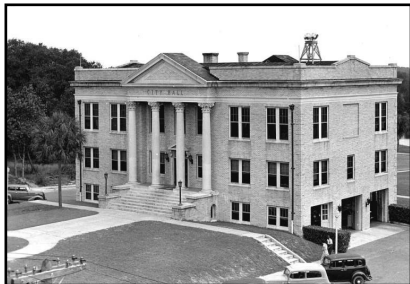
The Florida Legislature created Lake County from portions of Sumter and Orange counties in 1887. From that day forward, the City of Leesburg has been a part of Lake County. It is the oldest of the 14 incorporated municipalities in Lake County, which include Astatula, Clermont, Eustis, Fruitland Park, 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. A new community building and restaurant are to be added near the Venetian Cove Marina.



There are several recreational complexes in Leesburg. Those include the Sleepy Hollow Sports Complex which includes two soccer/football fields, two youth girl's softball fields, two Babe Ruth Baseball fields and four adult softball fields. This complex also offers restroom and locker room facilities, a pavilion and a concession stand. The Leesburg Recreation Complex is located on an 11-acre site and includes two indoor basketball/volleyball courts, playground, restrooms, parking lot and recreation offices as well as an outdoor basketball court. The Susan Street Sports Complex includes one soccer/football field, four youth baseball fields, four tennis courts and four racquetball courts. In addition the Susan Street complex also offers two restroom facilities, two picnic pavilions and a concession stand. The Pat Thomas Stadium includes one full size baseball field with a covered grandstand, locker room facilities, a restroom facility and a concession stand.



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 helped 260,000 people during the year or 100 people each hour with their reading, informational and/or educational needs.

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.

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

Community Profile

Community Profile

They 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 23,000 with employment emphasis on health care, personal services, retail and education. With the uptick in the economy new construction has increased. The City continues to diversify local jobs by encouraging more manufacturing, distribution and industrial business.

Leesburg continues to grow as a medical destination, influenced largely by more than 150,000 residents who live nearby in The Villages retirement community. Central Florida Health Alliance employs 1,800. 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 more than 150 employees in the City of Leesburg:

Name of Employer	Employees	Type of Business
Central Florida Health Alliance	1,800	Hospital
Lake County School District	656	Education Institution
City of Leesburg	482	City Governmental Services
Publix (3 stores)	463	Grocery Stores
LifeStream Behavioral Center	442	Mental Health Service Provider
Lake Port Properties	375	Retirement Community
Wal-Mart	320	Retail Store
Dura-Stress, Inc	300	Manufacturer
Cutrale Citrus Juices USA Inc.	203	Citrus Processing
First Baptist Church of Leesburg	180	Church Ministry Services
Lake Sumter Community College	172	Higher Education Institution
Lowe's	154	Retail Store

Leesburg's commercial development continues to see redevelopment of properties. Redevelopment of older, vacant structures and properties is important for the City to update its appearance and remain competitive with surrounding areas. Availability of new space has grown steadily with improvement of the national and Central Florida economy. Retail and commercial projects have increased, Leesburg also has focused on the development of industrial corridors.

Central Florida's overall vacancy rate was 6.3 percent. Central Florida's direct average asking lease rental rate stood at \$6.41 per square foot, compared to the Statewide average lease rate of \$6.57. Lease rates will continue to rise in response to the continued demand. The submarket of Lake County has room for growth and with developable land available, construction activity remains high for both speculative and build-to-suit projects.

Class A industrial product in Central Florida is in high demand. Leesburg is limited in this product space. As a result, demand for Class B product increased. As the economy continues to improve, subcontractors and start-ups are expected to continue absorbing small flex space and Class B&C industrial space.

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 3.2 percent unemployment rate in September nearly matched Florida's 3.6 percent rate and was 0.5 points lower than the U.S. rate of 4.0 percent, according to the Florida Department of Economic Opportunity.

Leesburg has encouraged economic development through the addition of a Deputy City Manager/Economic Development Director, waiver of municipal impact fees and other economic incentives such as an enterprise zone and tax abatement. Businesses that expand or relocate to Leesburg are eligible for \$500 for each new job that pays at least 110% of the median average wage. 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	3.2%
State unemployment rate	3.4%
Median age (Lake County)	46
Average median household income	\$37,067
Median home value	\$108,300

In 2018, the City sold 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

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.

MUNICIPAL SERVICES

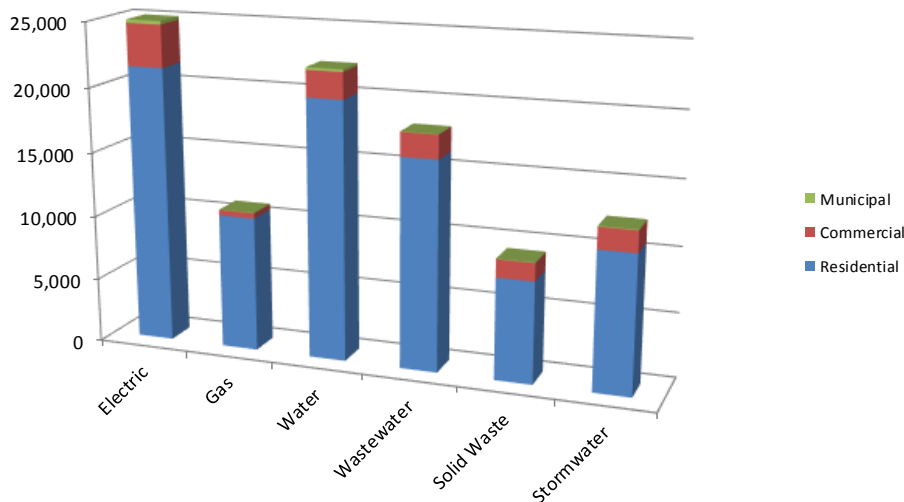
The City provides a traditional mix of general government services including police and fire protection, library, construction and maintenance of streets and infrastructure, storm water drainage, recreational activities, cultural events, planning, zoning, housing and administrative services. In addition 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 22,000 and 43.84 respectively:

<u>System</u>	<u>Established</u>	Residential <u>Customers</u>	Commercial <u>Customers</u>	Municipal <u>Customers</u>	Total <u>Customers</u>	Area Square <u>Miles</u>
Electric	1921	21,458	3,277	261	24,996	68.0
Gas	1959	10,437	420	31	10,888	97.0
Water	1903	19,999	2,036	194	22,229	94.6
Wastewater	1929	16,146	1,836	36	18,018	94.6
Solid Waste	1925	7,830	1,383	42	9,255	42.17
Stormwater	1991	10,664	1,654	54	12,372	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 Hwy 441/27 CRA, Electric, Water, Wastewater, Communications, Health Insurance, Police Education Receipts, Police Impact Fees, Recreation Impact Fees and Fleet Services Fund.

The economy continues to provide a challenging environment for the City. Many of the economically driven revenues such as those tied to sales have stabilized and become easier to predict. Property values started to increase slightly 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 \$254,852 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 going forward will be 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 limited to that which is necessary, much of which is replacement of existing equipment or refurbishing 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.

LONG TERM

The core values adopted by the City Commission will drive the long-term planning process. One of the core values, "Fiscal Responsibility," shows the commitment of the City Commission and City Manager to the proper use of fiscal resources addressing current operations and community needs. However, the potential long term effects on the economic downturn cannot go unnoticed. The uncertainty created by the depth and duration of this recession has caused the City to be very conservative with its economic resources.

Planning for growth is an ongoing challenge, as the City expects a population growth of 18,000 to 20,000 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 being 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 have received construction plan approval prior to the adoption of the ordinance. Implementation of this ordinance will significantly reduce future capital outlay. Additionally, the City has contracted with Sabal Trail Natural Gas pipeline and started construction on a southern connection for future expansion of the City's gas system.

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 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 executed a long term disposal agreement with Covanta Lake II, Inc. a waste to energy facility that produces electricity by burning municipal solid waste. The 5 year agreement includes an option to extend the contract for three additional 5 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 5-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 2018-19 budget adoption process began at the February 26, 2018, 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 9, 2018.

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 2018-19 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 2018-19 capital requests were presented by the departments to the Commission during the budget workshops held in July and September. Capital requests for fiscal year 2018-19 were adopted on September 24, 2018.

CITY COMMISSION VISION, MISSION AND ORGANIZATIONAL GOALS

In 2018 the Vision, Mission and Organizational Goals were reestablished. This document includes the new 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.

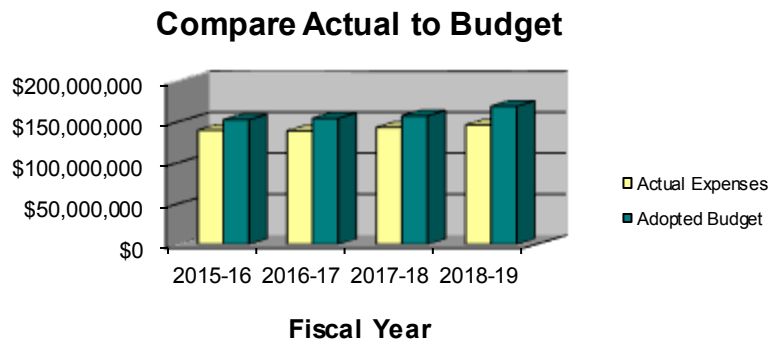
Actual expenses for the utility funds are recorded on the full accrual basis, while other funds are reported on the modified accrual basis. Comparing a budget prepared on the cash basis to actual expenses recorded on the accrual basis can be misleading in a budget document. When comparing fiscal year 2015-16 actual expense to fiscal year 2016-17 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 2017-18	Adopted Budget 2018-19	Average Annual Change
Cash Basis	\$156,551,180	\$168,596,408	7.42
Accrual Basis	\$156,551,180	\$145,790,194	2.06

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

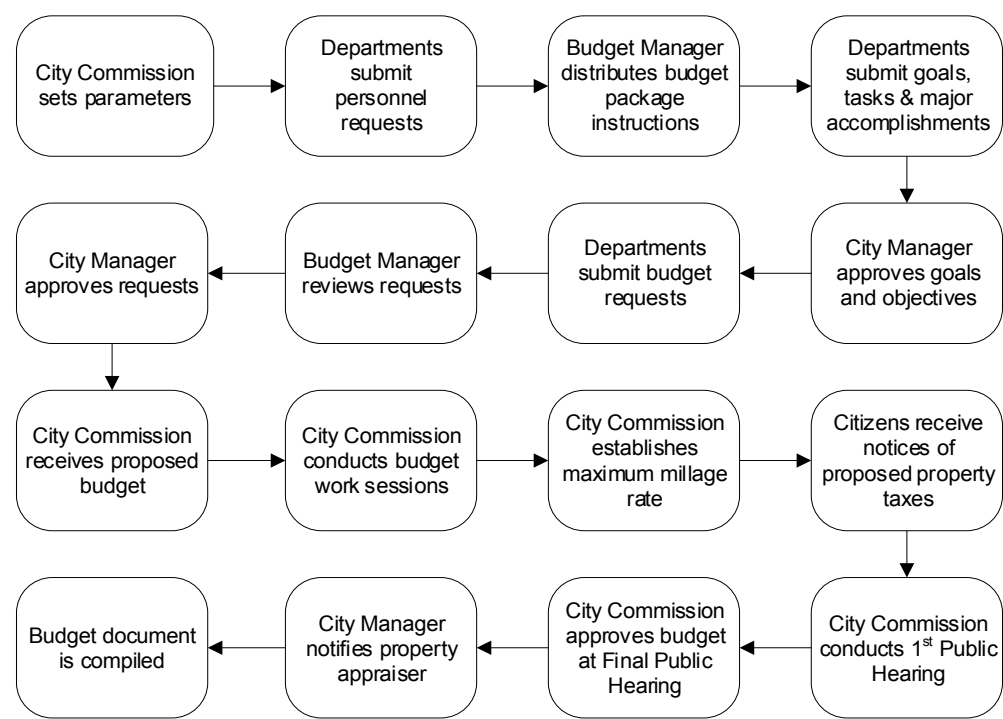
Pursuant to Florida law, two public hearings are required prior to the adoption of a millage rate and budget. At the conclusion of the first Public Hearing held on Thursday, September 13, 2018, the City Commission adopted a resolution to tentatively adopt the millage rate, and another resolution to tentatively adopt the budget. At the first final hearing on September 24, 2018, the City Commission unanimously approved a resolution to adopt the final millage rate and a resolution to adopt the 2018-19 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 2018-19

2018 Date, Day	Responsible Party	Required Activity	Requirement Reference
February 26, Monday	City Commission	Adopt budget calendar for the fiscal year 2018-19 budget	
March 26, Monday	Department Directors	Deadline for submission to the Budget Manager of Utility Revenue Projections for fiscal year 2018-19	
April 9, Monday	Department Directors	Deadline for submission to the Budget Manager of budget requests for fiscal year 2018-19	
May 1-25, Tuesday- Friday	City Manager	Meet with governmental fund departments to discuss fiscal year 2018-19 budget requests, including goals and objectives	
May 29-June 8, Tuesday-Friday	City Manager	Meet with Utility funds to discuss fiscal year 2018-19 budget requests, including goals and objectives	
On or before June 1, Friday	Property Appraiser	Provide an estimate of 2018 total assessed values of nonexempt property for budget planning purposes	Section 200.065 (7), Florida Statutes
June 18, Monday	Budget Manager	Present the draft budget for fiscal year 2018-19 to the City Manager for review and analysis	
June 29, Friday	City Manager	Present the draft budget for fiscal year 2018-19 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, Sunday	Property Appraiser	Submit 2018 certified taxable values to the City Commission	Section 193.023 (1), Florida Statutes, Section 200.065 (1), Florida Statutes
July 9, Monday	City Commission	Adopt Preliminary Fire Assessment Resolution for fiscal year 2018-19	Section 197.3632, Florida Statutes
July 10 & 12, Tuesday & Thursday	City Commission	Conduct budget/capital improvement work session regarding the proposed budget for fiscal year 2018-19	
July 23, Monday	City Commission	Establish the maximum millage rate for fiscal year 2018-19	
On or before July 24, Tuesday	City Commission	Notify the Property Appraiser of: 1. The Proposed millage rate for 2018; 2. The rolled back millage rate for 2018; 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
July 24, Tuesday	City Commission	Conduct budget/capital improvement work session regarding the proposed budget for fiscal year 2018-19	

Budget Calendar (Continued)

CITY OF LEESBURG, FLORIDA
BUDGET CALENDAR
FISCAL YEAR 2018-19

2018 Date, Day	Responsible Party	Required Activity	Requirement Reference
On or before August 20, Monday	Finance Director/ City Clerk	Advertise public hearing to adopt the Final Fire Assessment Resolution for 2018-19	Section 197.3632, Florida Statutes
On or before August 24, Friday	Property Appraiser	Mail notices of proposed property taxes for 2018 to each taxpayer listed on the current year assessment roll	Section 200.065 (2)(b), Florida Statutes, Section 200.069, Florida Statutes
September 10, Monday	CRA Board	Establish budgets for Community Redevelopment Agencies	
September 10, Monday	City Commission	Conduct public hearing to adopt Annual Fire Assessment Resolution for fiscal year 2018-19	Section 197.3632, Florida Statutes
September 13, Thursday	City Commission	Conduct public hearings to consider adoption of the tentative millage rate for fiscal year 2018-19. 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 20, 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 2018-19	Section 200.065 (2)(d), Florida Statutes, Sections 200.065 (3),(a),(b) and (h)-(l), Florida Statutes
September 24, Monday	City Commission	Conduct public hearings to consider final adoption of the budget/capital improvement plan, and millage rate for fiscal year 2018-19. 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
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:

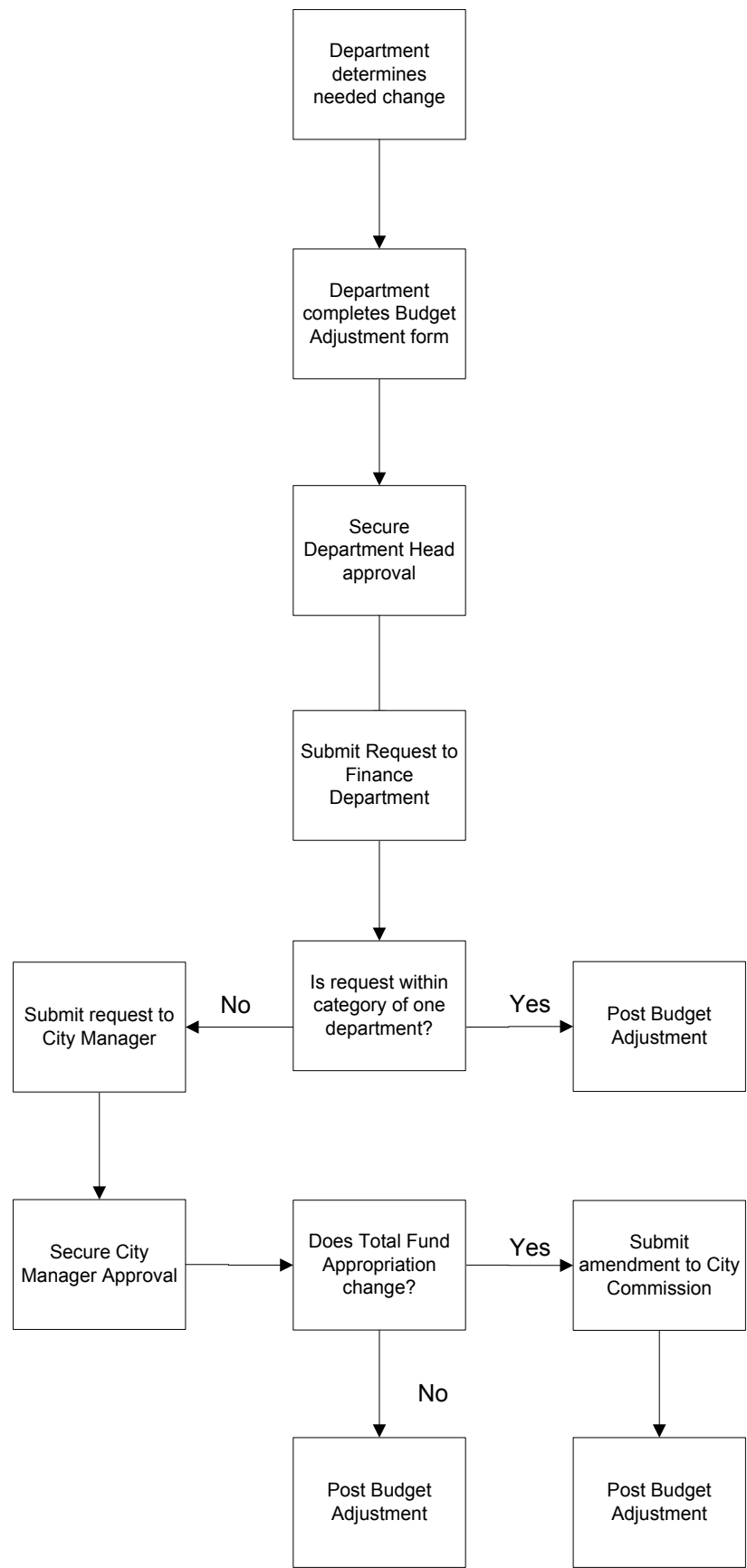
- Additional funding required for an item approved based on an estimated cost
- New items necessary for the operation of the department
- Capital substitution or changes with no fiscal impact
- Appropriations from reserve to increase an appropriation in the same fund for any lawful purpose

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 530-537 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 2018-19 adopted budget, the minimum level of cash required in the general fund is \$5,374,763 (20% of \$26,873,816). 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 8.12% 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>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
<u>GENERAL FUND</u>				
Total Adopted Budget	\$23,113,921	\$23,487,803	\$24,340,980	\$26,873,816
Beginning Fund Balance	13,573,000	12,415,045	13,343,744	12,739,831
Ending Fund Balance *	12,415,045	13,343,744	12,739,831	13,088,653
Percentage of Ending Fund				
Balance to Total Budget	53.7%	56.8%	52.3%	48.7%
Fund Balance Appropriated	\$152,000	\$0	\$0	\$0

* The ending fund balance for fiscal years 2017-18 and 2018-19 are projected based on estimated revenues and will be adjusted during the year after the audit has been completed.

Procurement Policy

On December 27, 2002, the City Commission adopted Resolution 6710 establishing the following purchasing limits and local vendor preference:

\$ 0.01 – 999	Departments are authorized to purchase items or services using a City issued procurement card
\$1,000 – 4,999	Departments must obtain informal quotations and submit a purchase request prior to purchase.
\$5,000 – 9,999	The department must obtain three (3) written quotes and submit a purchase request prior to purchase.
\$10,000– 24,999	Purchasing department must obtain three (3) written quotes for City Manager approval and submit a purchase request prior to purchase.
\$25,000 and up	The department must submit a purchase request prior to purchase. The Purchasing Department obtains formal bids, and submits bid award to City Commission for approval.

The Purchasing Department may initiate sole source, single source and state contract purchases for items costing less than \$25,000.

The City Commission has adopted a Local Business Enterprise Policy. The policy has a tiered percentage preference for purchases of specific dollar amounts. The current policy is available on the City website under the Purchasing Division.

Purchases from inception through the procurement process to executed contract can take as long as 13 weeks to complete. The formal bid or request for proposal (RFP) process for specific items is as follows:

Description	Time	Responsibility
Develop bid specifications	Depends on item	Department
Develop bid document and secure approval	2 weeks	Purchasing and Department
Advertise	1 day	Purchasing
Pre-proposal (bid) conference	10-14 days	Purchasing, Vendor, and Department
Open bids	10-14 days	Purchasing
Combine pre-proposal (bids) with opening	14-21 days	Purchasing, Vendor, and Department
Proposal (bid) Evaluation	7-10 days	Purchasing, and Selection Committee
Interviews, if needed	2 weeks	Purchasing
Evaluations	7 days	Committee
Agenda memo	2 days	Purchasing
Resolution	1 day	
Contract	2-5 days	
Approval	10 days	Commission
Purchase order	7 days	Purchasing
Receipt of item	30 days	Department

Carry over of unused appropriations

Carryovers are reviewed at the end of the fiscal year with the respective department heads and presented to the City Manager for preliminary approval before obtaining final approval from the City Commission.

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.

Significant Policies

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:

Fund	Adopted 2017-18	Adopted 2018-19
General	\$ 223,000	\$ 192,500
Police Impact Fees	198,000	-0-
Building Permits	25,000	-0-
Fleet Services	1,484,500	2,695,100
Stormwater	500,000	915,000
Capital Projects	1,975,000	1,635,000
Electric	2,835,500	3,669,700
Gas	546,425	973,999
Water	1,230,000	1,392,650
Wastewater	2,555,300	5,905,000
Communications	339,498	-0-
Airport	716,000	1,299,500
Total	<u>12,628,223</u>	<u>\$ 18,678,449</u>

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

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

Debt Policy

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

Purpose

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

Authority

The City Commission

Legal Debt Limits

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

Limitations on Indebtedness

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

Types of Debt

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

Structure

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

Investment of Bond Proceeds

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

Refinancing Outstanding Debt

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

Credit Objectives

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

Methods of Sale

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

Significant Policies

Significant Policies

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

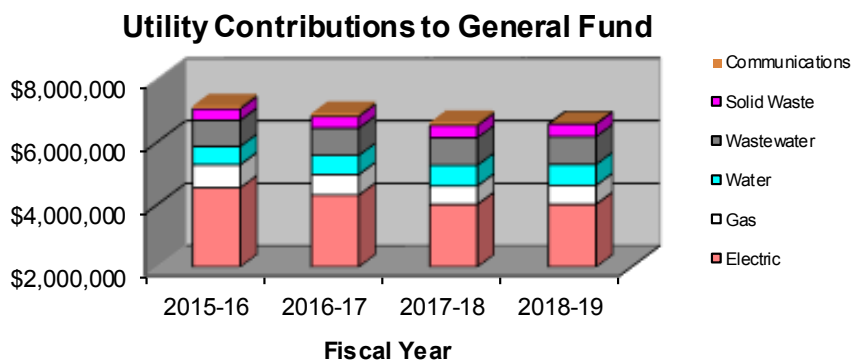
The City will minimize the cost of arbitrage rebate and yield restriction to comply with applicable federal tax codes.

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 2018-19 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 \$52,396 from the previous fiscal year.



During the past fiscal year, the City annexed 359 acres. In the past 10 years, the City's boundaries increased by 2,023 acres or from 26,034 to 28,057 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. 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 restoration of storage capacity and aquatic plant removal in Lake Lorraine. In addition we are partnering with FDOT to construct 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.

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, 2018 will be approximately \$600,000.

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, 2018 will be approximately \$450,000.

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 \$340,000 from \$1,975,000 to \$1,635,000 in fiscal year 2018-19. The City is focused on the Venetian Gardens Improvements projects. Phase I & II of the Venetian Gardens project has been completed. The funds for Phase III which includes a new Community Building, were approved during fiscal year 2015-16 and the budget funds have continued to roll forward with the estimated completion in Winter of 2019.

Road Resurfacing totaling \$75,000 is included in the fiscal year 2018-19 budget which will be funded through a transfer from the Gas Tax Fund. Other major projects include \$1,000,000 for the Main Street/ Venetian Gardens Streetscape Project which is funded with a transfer of \$625,000 from the GLCRA and a \$400,000 transfer from Discretionary Sales Tax Fund; \$400,000 for Hwy 441 Median Improvements which is also funded with a transfer from Discretionary Sales Tax Fund; and \$85,000 to renovate Venetian Gardens Bridge Bathroom which is funded with a transfer from the Gas Fund. Additionally, funds are included for ADA compliance \$50,000 which is funded with a transfer from the Gas Fund and \$25,000 toward ongoing Rails to Trails projects which is funded with a transfer from Recreation Impact Fees.

Electric

Major projects for the Electric Department include continuing the work associated with SR 44/Dixie Avenue in Leesburg. The area between 14th Street and Hwy 441 is being converted to underground. This includes converting the existing overhead lines to underground distribution circuits, as well as street lighting paid for by the FDOT.

There are two reconductor projects that will support the electric power requirements in Fruitland Park and The Villages. Feeder L702 on Miller Blvd in Fruitland Park will help support the continued growth in The Villages. Feeder L702 on HWY 27 from Picciola Substation to Picciola Cutoff will be reconducted after Duke Energy replaces their transmission poles in the corridor. Both of these projects will be completed in early fiscal year 2018-19.

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. The first phase of a new five-year pole inspection cycle began in fiscal year 2015-16, and the 3rd and 4th phases were completed in fiscal year 2017-18. Replacement of identified poles continues.

The Electric Department is seeing growth within the service territory. There are three new subdivisions scheduled to start construction in fiscal year 2018-19.

Gas

New customer service installations in fiscal year 2017-18 remained modest with the addition of 145 residential and commercial services. 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. This connection will provide needed gas supply to serve Leesburg's future gas needs in the south west section of its service territory. Construction on the gate station is anticipated to be completed in March or April of 2019.

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. No new developments were started in fiscal year 2017-18 that this ordinance applies to, however this ordinance will serve to significantly reduce the Gas utility's capital outlay in future fiscal years. A new phase in Arlington Ridge was completed in FY 18 under the old developers agreement.

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. New service installations continue in existing sections of Arlington Ridge and two more phases were added in 2018 with an additional phase planned in 2019. In July of 2018, the City began serving residential and commercial customers in The Villages of Southern Oaks.

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. Projects include well and high-speed pump repairs, elevated tank inspections and SCADA monitoring upgrades and expansion of the reuse distribution system. 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.

Wastewater

The paradigm shift begun last year continues. Approximately 1,200 acres along CR 470 was purchased by The Villages. The City discontinued using the north spray field and the biosolids disposal areas north of CR 470. A joint VLC and City project to provide services to future VLC development is underway. A project to install a 2-meter biosolids belt filter press was completed; thus eliminating the need for biosolids land application sites. In addition to the Villages development on the CR 470 property, several large developments along south US 27 are either under construction or in the development design process. Planning is underway to expand the capacity of the Turnpike facility to meet the expected growth. 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 the treatment and collection system to ensure all systems are running properly.

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 7,830 residential households and 1,417 commercial establishments within the city limits. Residential customers receive either a 65 or 90-gallon container for household garbage and either a 65 or 90-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 2018, we collected 22,904 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 638 tons of recyclable material and 2,853 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 2017-18 budget to the adopted fiscal year 2018-19 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: Hwy 441/27 CRA, Electric, Water, Wastewater, Health Insurance, Police Education Receipts, Police Impact Fees, Recreation Impact Fees and Fleet. 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 (4.2678) 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 residential rate is \$58.00 per dwelling, commercial \$0.06 per square foot, industrial/warehouse \$0.01 per square foot, institutional \$0.09 per square foot and church \$0.08 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. Solid Waste revenues used five years of history and because Communications is so volatile, the revenue was based on contracts and projected customer base increase. 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.

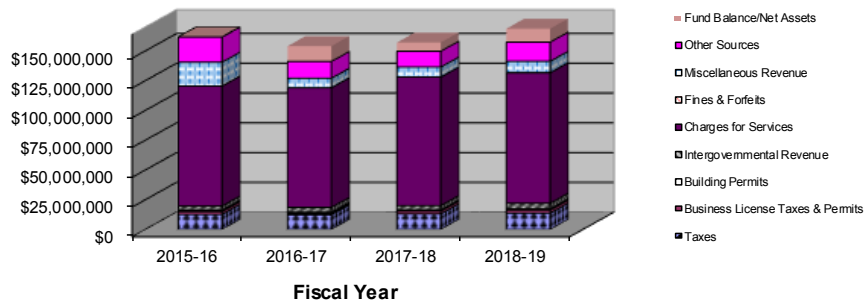
Other Sources – Includes operating transfers and other funding sources for capital purchases. Operating transfers from the enterprise funds are calculated as a percentage (not to exceed 10%) of estimated operating revenues excluding certain fees and taxes.

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:

	2015-16	2016-17	2017-18	2018-19
Taxes	\$ 12,602,769	\$ 12,352,180	\$ 13,048,632	\$ 13,663,523
Business License Taxes & Permits	2,390,777	1,251,500	2,354,816	2,634,474
Building Permits	1,140,215	822,471	909,000	974,000
Intergovernmental Revenue	3,552,099	4,131,990	3,697,490	4,755,839
Charges for Services	100,688,983	100,397,222	107,909,942	109,469,395
Fines & Forfeits	134,622	114,000	108,600	183,000
Miscellaneous Revenue	19,939,808	7,931,049	8,374,763	9,528,256
Other Sources	21,114,518	14,100,910	13,306,748	16,125,088
Fund Balance/Net Assets	0	12,826,310	7,236,524	11,262,833
TOTAL SOURCES	\$ 161,563,791	\$ 153,927,632	\$ 156,946,515	\$ 168,596,408

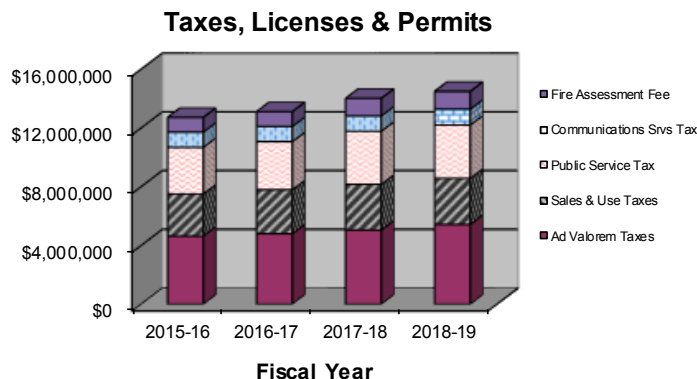
Estimated Revenues and Other Sources



Overall the budget increased by \$11,649,893 or from \$156,946,515 to \$168,596,408.

Taxes, Licenses & Permits

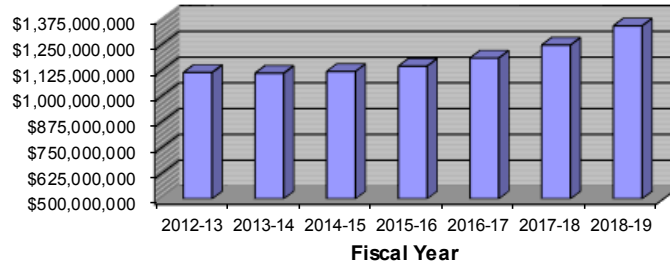
Taxes, Licenses & Permits increased \$471,996. The following graph demonstrates the revenue stream from the five major tax categories.



Ad Valorem Taxes

The current millage rate of 4.2678 is the same as the previous fiscal year. The new legislation 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



	2015-16 4.3179 Mills	2016-17 4.2678 Mills	2017-18 4.2678 Mills	2018-19 4.2678 Mills
Millage Rate (per \$1,000)				
Taxable Property Value	\$1,143,983,519	\$1,183,332,303	\$1,246,190,078	\$1,339,490,497
Total Taxes Levied	4,882,293	5,050,226	5,318,490	5,716,678
*Amount Collected	4,698,260	4,847,411	5,142,754	5,430,844
*Percentage Collected	96.2%	95.9%	96.7%	95.0%

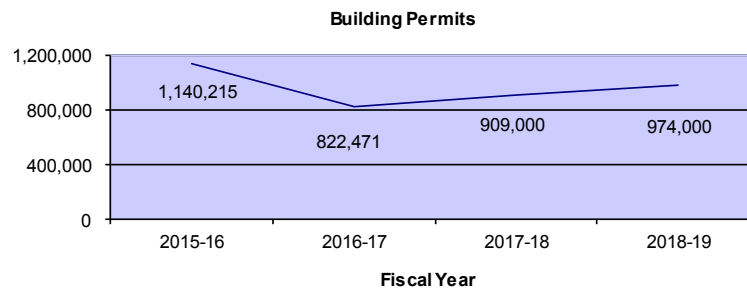
* For fiscal year 2018-19, the amount collected and percentage collected are estimates only, based on a projected collection rate of 95% of the taxable value times the millage rate of 4.2678 mills.

Sales & Use Tax – This tax is generated from sales taxes on the purchase of goods. This category is projected to increase by \$26,000, or less than 1%. The increase is directly attributable to state and county projections for the Local Option Taxes.

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 \$20,000 from the prior fiscal year.

Communication Services Tax – The maximum percentage of 5.22% remained the same. Projections from the State estimated sales of \$20,743,991 which resulted in an increase in revenues of \$47,718 or 4.6% over the prior fiscal year.

Building Permits– With the continued increase in the construction market revenues are estimated to increase \$65,000 or 7% more than the previous fiscal year.



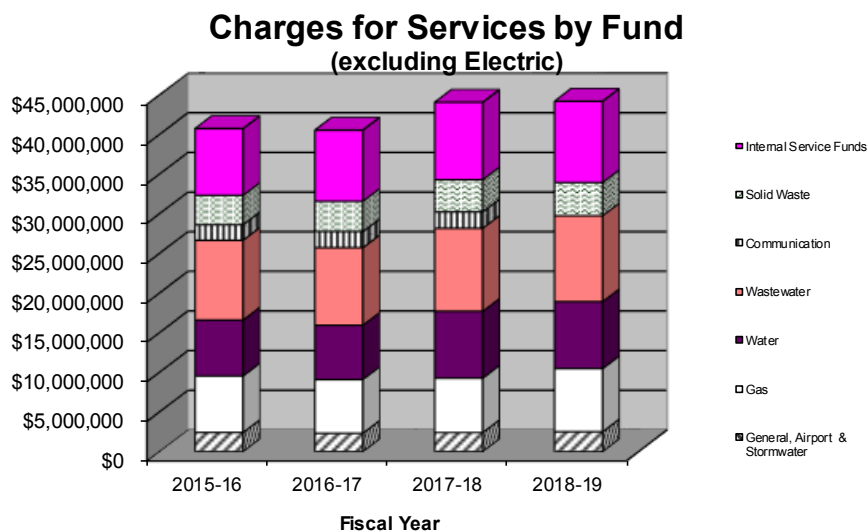
Intergovernmental Revenue

Intergovernmental revenue increased by \$1,058,349 or 28.6% from \$3,697,490 to \$4,755,839. The increase is primarily attributable to increased Airport grants for Capital Projects.

Charges for Services

Charges for Services remained relatively flat only increasing \$1,559,453 or 1.45% from \$107,909,942 to \$109,469,395.

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 2018-19 budget includes an appropriations of fund balance in the following; Electric \$3,394,700, Water \$1,296,353, Wastewater \$4,248,258, Stormwater \$433,129, Greater Leesburg CRA \$514,276, Discretionary Sales Tax \$56,501, Police Forfeiture \$7,018, Police Education Receipts \$5,000, Police Impact Fees \$5,000 Recreation Impact Fees \$25,000 and Fleet \$1,277,598.

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.

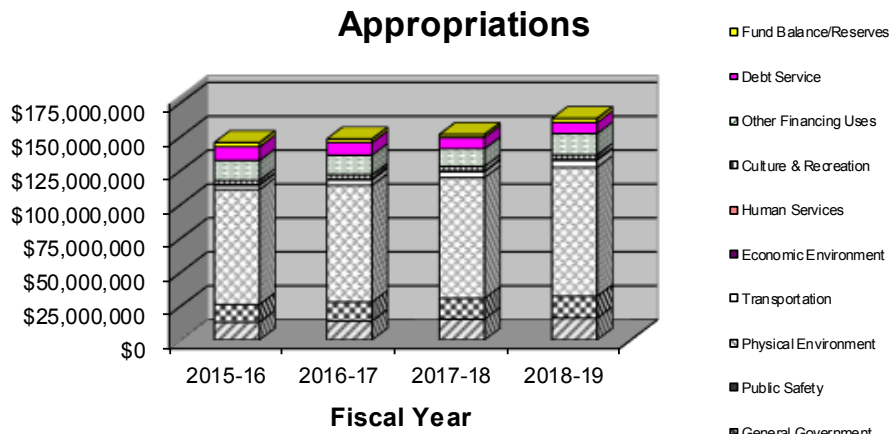
Other Uses - Includes the following activities: debt service, other financing uses and reserves for future capital.

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

SUMMARY OF APPROPRIATIONS BY FUNCTION

	2015-16	2016-17	2017-18	2018-19
General Government	\$ 19,714,020	\$ 19,683,767	\$ 20,822,141	\$ 21,385,312
Public Safety	13,121,580	14,032,600	15,394,629	16,139,847
Physical Environment	84,770,800	86,166,376	89,017,756	95,161,661
Transportation	3,087,930	3,813,025	4,245,387	5,111,407
Economic Environment	601,112	706,163	639,886	638,104
Human Services	5,000	5,000	6,000	6,000
Culture & Recreation	3,120,196	3,227,168	3,386,086	3,506,423
Other Financing Uses	14,550,382	14,235,772	12,981,179	15,526,574
Debt Service	10,123,126	9,468,444	8,263,064	8,120,162
Fund Balance/Reserves	3,048,301	2,589,317	2,190,387	3,000,918
TOTAL APPROPRIATIONS	\$ 152,142,447	\$ 153,927,632	\$ 156,946,515	\$ 168,596,408

The physical environment category had the largest increase of \$6,143,905 which is attributable to increases in the various Utility fund budgets.



The general government category minimally increased \$563,171 of 2.7%.

Transportation expenditures increased \$866,020 or 20% which is due to an increase in Airport Capital Projects.

The public safety category increased \$745,218 or 4.8%. This increase is directly related to increases in the Police and Fire budgets.

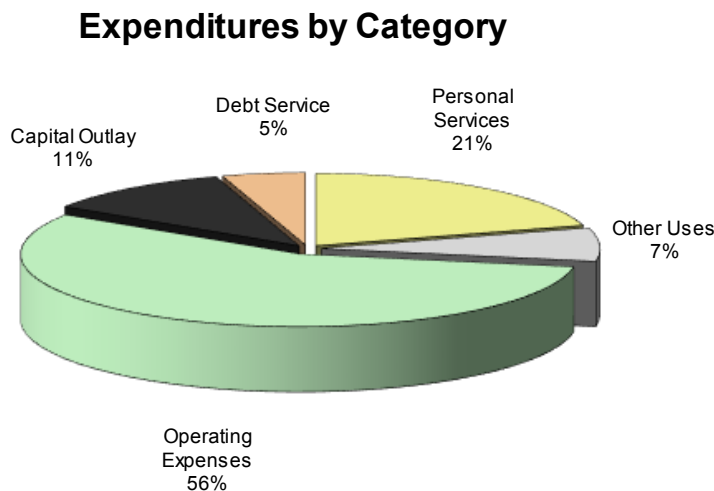
Debt Service remained relatively flat, decreasing slightly by 142,902 or 1.7%.

There was a slight decrease in Economic Environment of \$1,782 or less than 1%.

Culture & Recreation increased \$120,337 or 3.5% which is mainly attributable to re-opening the Library on Friday's in the Fiscal Year 2018-19 budget.

The Fund Balance/Reserves category increased \$810,531 or 37% which reflects an increase in the budgeted amount the City plans to contribute to Fund Balance.

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 11% and 21% of the overall budget which can vary from year to year.



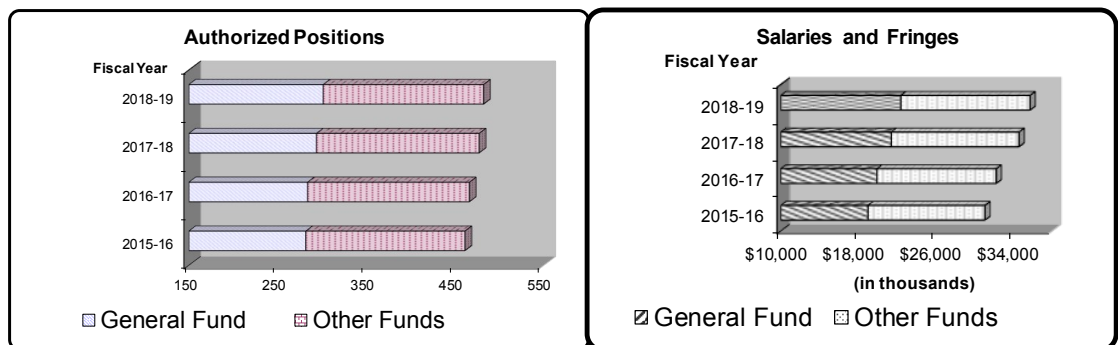
Budget Review

Personal Services

Total personal services costs increased from \$34,609,490 to \$35,744,386, an increase of \$1,134,896 or 3.28%. Components of the increase are reflected below:

	<u>2017-18</u>	<u>2018-19</u>	<u>% Change</u>
Salaries	\$24,260,561	\$24,832,687	2.36%
Fringes	<u>10,348,929</u>	<u>10,911,699</u>	<u>5.44%</u>
Total	\$34,609,490	\$35,744,386	3.28%

Salaries and fringes increased in the general fund from \$21,422,346 to \$22,401,530 reflecting a increase of \$979,184 or 4.6%. All other funds also experienced an increase in appropriations for salaries and fringes totaling \$155,712 or 1.1%. The increase in the other funds would have been higher but was offset with a decrease of \$518,780 due to removing the sale of the Communications Fund and removing positions. The changes are shown graphically as follows:



The fiscal year 2018-19 budget reflects an increase in positions, from 477 positions to 482 which include both full and some part time personnel. Of the 5 position increase, 7.60 positions were added to the General Fund and 2.60 positions were eliminated from to the other departments.

The General Employee Pension Plan was frozen effective September 30, 2008. The required contribution is \$1,065,289 for fiscal year 2018-19. 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 \$734,378 and \$794,853 respectively are included in this year's budget.

Operating Expenses

Operating expenses increased \$3,171,297 or 3.3% from \$94,030,800 to \$97,202,097. This is mainly attributable to increases in the cost of power.

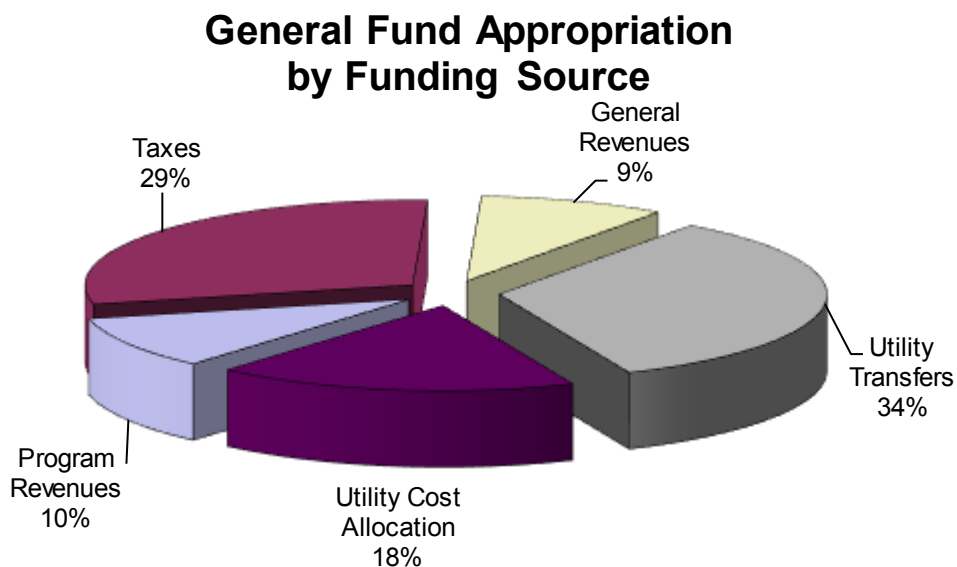
Utility Cost Allocation

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

services provided by department/division is listed in the following table:

<u>Department</u>	<u>Percentage</u>
City Commission	50%
Executive:	
Administration	65%
City Clerk	75%
City Attorney	35%
Finance:	
Accounting	60%
Customer Service	99%
Purchasing	60%
Warehouse	93%
Human Resources	35%
Information Technology	90%
GIS	90%
Public Works:	
Administration	35%
Facility Services	5%
Community Development– Planning	55%

The General Fund total expenses increased by \$2,532,836. This increase directly affects the utility cost allocation based on the increases in the departments above. The allocation also increased \$146,056. The utility cost allocation and transfers to the General Fund account for 52% of the funding sources in the General Fund. The breakdown of the types of funding sources in the General Fund can be viewed graphically as follows:



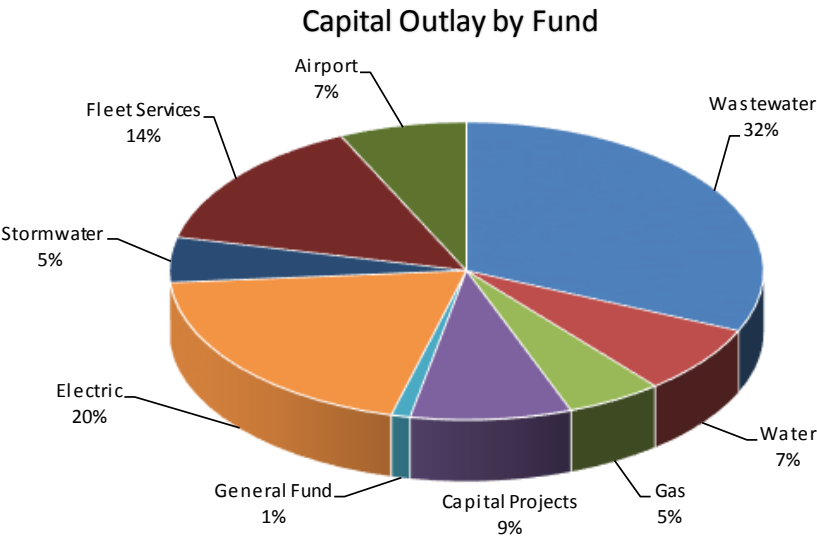
Capital Outlay

Capital projects in all funds increased from \$12,628,223 in fiscal year 2017-18 to \$18,678,449 in fiscal year 2018-19 or an increase of \$6,050,226 or 48%. The major increase was in Wastewater which increased by \$3,349,700. See page 46 for fund detail.

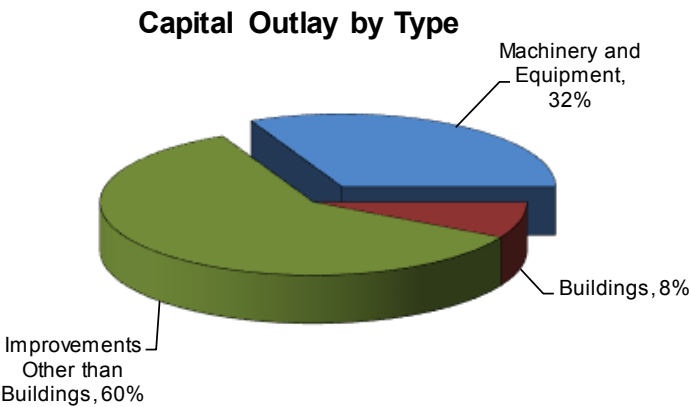
Expansion – Expansion of City limits, population growth and infill drive the need for additional infrastructure and the related purchases necessary to provide the required services. The Electric and Gas Departments recently expanded into The Villages development in Fruitland Park. The Electric Department is providing residential services. Additionally, Electric and Gas provided services to three clubhouses in the development. 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>
Buildings	1,185,000
Improvements other than buildings	8,959,971
Machinery and Equipment	4,769,600
TOTAL	\$ 14,914,571

Debt Service

The Debt Service category decreased by \$142,902 from \$8,263,064 in fiscal year 2017-18 to \$8,120,162 in fiscal year 2018-19. The changes are summarized below:

<u>Description</u>	<u>Amount</u>
CRA's	\$ 16,463
Capital Projects	36,589
Utility bond issues	(195,954)
TOTAL	\$ (142,902)

In fiscal year 2017-18 the Communications Utility was sold to Summit Broadband resulting in the elimination of \$122,477 in Debt Service. Had this sale not happened, Debt Service would have been relatively flat or only decreased by \$20,425.

Other Uses

Other Uses increased from \$9,216,032 to \$12,453,217. This budget includes a transfer from the Discretionary Sales Tax Special Revenue Fund of \$1,151,988 to Fleet for vehicle purchases. Additionally, the General Fund is transferring \$1,548,449 to the Debt Service Fund for the various debt payments. The GLCRA is transferring \$625,000 to the Capital Projects fund for the Main Street/ Venetian Gardens Streetscape Project. Increases were also made in several of the Utilities with budgeted reserve accounts which increased this category.

Debt

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

<u>Type</u>	<u>Moody's</u>	<u>S&P</u>	<u>Fitch</u>
Capital	A1	N/A**	AA-
Electric	Aa3	A	A+
Utility	Aa3	A+	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, 2017, the debt coverage ratio and debt per capita based on the population of 23,297 (BEBR 2018) can be stated as follows:

Type	Debt Ratio	Debt per Capita	Collateralized by Pledge
Capital Improvement Promissory Note, Series 2009	3.33	\$187.47	Local government half-cent sales tax, and a guaranteed portion of state revenue sharing (\$309,234)
Capital Improvement Bonds, Series 2013	4.66	\$525.17	Public Service tax, sales tax and guaranteed entitlement, which are subordinate to the 1999 bonds
Electric Revenue Bonds, Series 2007B	6.38	\$348.11	Net Electric system revenues
Refunding Bonds, 2013		795.38	
Refunding Note, 2016		322.62	
Combined		\$1,466.11	
Utility Revenue Bonds, Series 2007B	3.59	\$35.20	Net Gas, Water and Wastewater revenues
Refunding Note, 2010		214.41	
Bonds, Series, 2013		720.69	
Bonds, Series 2016		777.57	
Combined		\$1,747.86	

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

Issue	2019	2020	2021	2022	2023
GLCRA, Revenue Bond, Series 2015	\$ 102,193	\$ 101,894	\$ 101,537	\$ 102,121	\$ 101,619
Hwy 441/27 CRA TI Revenue Note, 2016	376,115	489,043	498,992	890,553	889,832
Capital Improvement Bonds, Series 2009	479,956	481,357	477,167	477,386	476,895
Capital Improvement Bonds, Series 2013	1,023,812	1,021,862	1,023,662	1,018,412	1,021,912
Electric Revenue Bonds, Series 2007B	963,490	959,875	964,785	962,630	958,705
Electric Revenue Note, Series 2016	599,626	600,685	600,486	600,052	600,383
Electric Revenue Bonds, Series 2016	1,129,150	1,132,450	1,130,300	1,132,850	1,129,950
Utility Revenue Bonds, Series 2007B	83,380	86,315	83,955	81,595	84,235
Utility Revenue Bonds, Series 2013	1,394,994	1,394,194	1,399,194	1,396,944	1,396,544
Utility Revenue Bonds, Series 2016	1,155,850	1,161,850	1,157,900	1,158,650	1,158,950
WAWWT Utility Revenue Note, 2010	815,084	815,155	814,264	812,410	814,498
TOTAL	<u>\$8,123,650</u>	<u>\$8,244,680</u>	<u>\$8,252,242</u>	<u>\$8,633,603</u>	<u>\$8,633,523</u>

Budget Review

DESCRIPTION OF DEBT	PURPOSE	AMOUNT ISSUED	RATES	PRINCIPAL BAL. 12/10/18	RETIRMENT FISCAL YEAR
CRA FUND					
2015 GLCRA Note	Street Scape	1,000,000	2.91%	718,000	2026
2016 US 441/27 CRA Note	Refund 2009 TI Bonds	11,563,000	2.59%	11,433,000	2036
TOTAL CRAs		12,563,000		12,151,000	
GOVERNMENTAL					
2009 Capital Impr Revenue Note	Refund 1999 Bonds	6,227,400	4.73%	4,087,400	2030
2013 Capital Imp Refunding Revenue Bonds	Refund 2004 Bonds	15,345,000	2%-5%	12,235,000	2035
2018 Capital Lease (Fire)		255,163	4.09%	209,243	2025
TOTAL GOVERNMENTAL FUND		21,827,563		16,531,643	
ELECTRIC FUND					
2007B Electric System Revenue Bonds	Fund Balance	11,710,000	5.64% - 5.90%	8,110,000	2032
2016 Electric System Refunding Revenue Note	Refund 2013 SG	8,318,000	2.35%	7,093,000	2032
2016 Electric System Refunding Revenue Bonds	Refund 2007A Bonds & 2014 Note	19,290,000	2%-5%	18,530,000	2037
TOTAL ELECTRIC FUND		39,318,000		33,733,000	
GAS FUND					
2013 Utility System Refunding Revenue Bonds	Refund 2004 Bonds	3,523,881	2.00% - 5.00%	2,816,084	2035
2016 Utility System Refunding Revenue Bonds	Refund 2007A (not completely)	2,050,618	2.00% - 5.00%	1,999,678	2037
TOTAL GAS FUND		5,574,499		4,815,762	
WATER FUND					
2013 Utility System Refunding Revenue Bonds	Refund 2004 Bonds	7,329,969	2.00% - 5.00%	5,857,685	2035
2010 Utility System Revenue Refunding Note	Plantation	3,632,600	3.85%	2,268,102	2026
2016 Utility System Refunding Revenue Bonds	Refund 2007A (not completely)	11,749,389	2.00% - 5.00%	11,457,519	2037
TOTAL WATER FUND		22,711,958		19,583,306	
WASTE WATER FUND					
2013 Utility System Refunding Revenue Bond	Refund 2004 Bonds	10,156,150	2.00% - 5.00%	8,116,231	2035
2007B Utility System Revenue Bond	Fund Balance	1,070,000	5.90%	820,000	2034
2010 Utility System Revenue Refunding Note	Plantation	4,367,400	3.85%	2,726,898	2026
2016 Utility System Refunding Revenue Bonds	Refund 2007A (not completely)	4,314,993	2.00% - 5.00%	4,207,803	2037
TOTAL WASTE WATER FUND		19,908,543		15,870,932	
Total City Debt		\$ 121,903,563		\$ 102,685,643	

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

Budget Review

Greater Leesburg CRA, Redevelopment Revenue Note, Series 2015

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

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

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

Utility System Revenue Bonds, Series 2007 B

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

Budget Review

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

Utility System Revenue Refunding Note, Series 2010

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

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

Utility System Refunding Revenue Bonds, Series 2013

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

Budget Review

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

Utility System Revenue Refunding Bonds, Series 2016

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

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

Budget Summary

BUDGET SUMMARY
City of Leesburg - Fiscal Year 2018-19 BUDGET
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF LEESBURG, FLORIDA
ARE 7.4% HIGHER THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

General Fund: 4.2678 Mills

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	TRUST & AGENCY FUNDS	INTERNAL SERVICE FUNDS	TOTAL BUDGET
<u>ESTIMATED REVENUES</u>								
Taxes								
Current Ad Valorem Taxes	4,896,181	534,663	0	0	0	0	0	5,430,844
Other Taxes	200,000	3,024,242	0	0	0	292,922	0	3,517,164
Sales & Use Taxes	0	0	0	0	0	0	0	0
Utility Taxes	4,715,515	0	0	0	0	0	0	4,715,515
Licenses & Permits	1,500,000	974,000	0	0	1,134,474	0	0	3,608,474
Intergovernmental Revenue	2,791,481	904,258	0	0	1,060,100	0	0	4,755,839
Charges for Services	821,728	2,000	0	0	98,389,739	0	10,255,928	109,469,395
Fines & Forfeitures	183,000	0	0	0	0	0	0	183,000
Miscellaneous Revenue	775,837	145,680	0	0	2,058,971	6,032,274	515,494	9,528,256
Other Financing Sources	0	16,600	0	0	782,977	0	0	799,577
TOTAL SOURCES	15,883,742	5,601,443	0	0	103,426,261	6,325,196	10,771,422	142,008,064
Transfers In	10,990,074	0	1,548,449	1,635,000	0	0	1,151,988	15,325,511
Debt Proceeds	0	0	0	0	0	0	0	0
Fund Balances/Reserves/Net Assets	0	612,795	0	0	9,372,440	0	1,277,598	11,262,833
TOTAL REVENUES, TRANSFERS & BALANCES	26,873,816	6,214,238	1,548,449	1,635,000	112,798,701	6,325,196	13,201,008	168,596,408

EXPENDITURES

General Government	4,082,067	0	0	135,000	0	5,150,000	12,018,245	21,385,312
Public Safety	15,311,321	828,526	0	0	0	0	0	16,139,847
Physical Environment	95,967	0	0	0	95,065,694	0	0	95,161,661
Transportation	1,612,952	0	0	1,475,000	2,023,455	0	0	5,111,407
Economic Environment	185,752	452,352	0	0	0	0	0	638,104
Human Services	6,000	0	0	0	0	0	0	6,000
Culture / Recreation	3,481,423	0	0	25,000	0	0	0	3,506,423
Other Financing Uses	201,063	0	0	0	0	0	0	201,063
TOTAL EXPENDITURES	24,976,545	1,280,878	0	1,635,000	97,089,149	5,150,000	12,018,245	142,149,817
Transfers Out	1,548,449	3,932,899	0	0	8,692,175	0	1,151,988	15,325,511
Debt Service	0	578,659	1,548,449	0	5,993,054	0	0	8,120,162
Fund Balances/Reserves/Net Assets	348,822	421,802	0	0	1,024,323	1,175,196	30,775	3,000,918
TOTAL APPROPRIATED EXPENDITURES	26,873,816	6,214,238	1,548,449	1,635,000	112,798,701	6,325,196	13,201,008	168,596,408
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 2016-17	Adopted 2017-18	Adopted 2018-19	Actual 2016-17	Adopted 2017-18	Adopted 2018-19
Financial Sources	17,201,079	15,042,084	15,883,742	5,839,109	4,630,532	5,601,443
Financial Uses	(21,946,617)	(23,854,401)	(24,976,545)	(2,407,178)	(2,129,442)	(1,859,537)
Sources over (under) Uses	(4,745,538)	(8,812,317)	(9,092,803)	3,431,931	2,501,090	3,741,906
Operating Transfers In (Out)	5,819,058	8,418,038	9,441,625	(3,232,638)	(3,068,630)	(3,932,899)
Debt Proceeds	0	0	0	(3,862,037)	0	0
Change in Net Assets Balance	1,073,520	0	348,822	(3,662,744)	(567,540)	(190,993)
Net Assets Balance-October 1	12,747,485	13,821,005	13,821,005	10,371,913	6,709,169	6,141,629
Net Assets Balance-September 30	13,821,005	13,821,005	14,169,827	6,709,169	6,141,629	5,950,636

	Debt Service Fund			Capital Projects Fund		
	Actual 2016-17	Adopted 2017-18	Adopted 2018-19	Actual 2016-17	Adopted 2017-18	Adopted 2018-19
Financial Sources	2,501	0	0	347,248	0	0
Financial Uses	(2,519,002)	(1,511,860)	(1,548,449)	(3,615,478)	(1,975,000)	(1,635,000)
Sources over (under) Uses	(2,516,501)	(1,511,860)	(1,548,449)	(3,268,230)	(1,975,000)	(1,635,000)
Operating Transfers In (Out)	2,527,747	1,511,860	1,548,449	3,565,463	1,727,000	1,635,000
Debt Proceeds	0	0	0	0	0	0
Change in Net Assets Balance	11,246	0	0	297,233	0	0
Net Assets Balance-October 1	1,139,083	1,150,329	1,150,329	6,623,792	6,921,025	6,921,025
Net Assets Balance-September 30	1,150,329	1,150,329	1,150,329	6,921,025	6,921,025	6,921,025

Enterprise Funds

Summary of Revenues, Expenses & Changes in Net Assets

(\$ in Thousands)	Electric Utility Fund			Gas Utility Fund		
	Actual 2016-17	Adopted 2017-18	Adopted 2018-19	Actual 2016-17	Adopted 2017-18	Adopted 2018-19
Operating Revenues	63,072	64,068	65,470	6,483	6,911	8,212
Operating Expenses	(54,214)	(59,189)	(61,483)	(4,696)	(6,008)	(6,730)
Operating Income (Loss)	8,858	4,879	3,987	1,787	903	1,482
Nonoperating Revenues (Expenses)	(1,042)	278	1,119	(147)	117	(233)
Income Before Operating Transfers	7,816	5,157	5,106	1,640	1,020	1,249
Operating Transfers In (Out)	(5,216)	(5,118)	(5,106)	(1,990)	(857)	(889)
Net Income (Loss)	2,600	39	0	(350)	163	360
Net Assets-October 1	84,917	85,712	85,751	12,409	12,059	12,222
Net Assets-September 30	87,517	85,751	85,751	12,059	12,222	12,582

Enterprise Funds (Cont.)

Summary of Revenues, Expenses & Changes in Net Assets

(\$ in Thousands)	Water Utility Fund			Wastewater Utility Fund		
	Actual 2016-17	Adopted 2017-18	Adopted 2018-19	Actual 2016-17	Adopted 2017-18	Adopted 2018-19
Operating Revenues	8,240	8,816	8,818	11,015	11,097	11,705
Operating Expenses	(5,774)	(7,162)	(7,648)	(7,211)	(10,334)	(13,765)
Operating Income (Loss)	2,466	1,654	1,170	3,804	763	(2,060)
Nonoperating Revenues (Expenses)	(682)	(253)	(208)	(663)	(205)	751
Income Before Operating Transfers	1,784	1,401	962	3,141	558	(1,309)
Operating Transfers In (Out)	(623)	(1,026)	(1,030)	(260)	(875)	(889)
Net Income (Loss)	1,161	375	(68)	2,881	(317)	(2,198)
Net Assets-October 1	26,259	27,420	27,795	37,727	40,608	40,291
Net Assets-September 30	27,420	27,795	27,727	40,608	40,291	38,093

(\$ in Thousands)	Communications Fund			Solid Waste Fund		
	Actual 2016-17	Adopted 2017-18	Adopted 2018-19	Actual 2016-17	Adopted 2017-18	Adopted 2018-19
Operating Revenues	2,105	2,212	0	4,088	4,052	4,179
Operating Expenses	(1,662)	(2,035)	0	(3,403)	(3,036)	(3,420)
Operating Income (Loss)	443	177	0	685	1,016	759
Nonoperating Revenues (Expenses)	(5)	55	0	18	25	28
Income Before Operating Transfers	438	232	0	703	1,041	787
Operating Transfers In (Out)	(5)	(100)	0	(1,186)	(947)	(403)
Net Income (Loss)	433	132	0	(483)	94	384
Net Assets-October 1	8,321	8,754	0	2,645	2,162	2,256
Net Assets-September 30	8,754	8,886	0	2,162	2,256	2,640

(\$ in Thousands)	Stormwater Fund			Airport Fund		
	Actual 2016-17	Adopted 2017-18	Adopted 2018-19	Actual 2016-17	Adopted 2017-18	Adopted 2018-19
Operating Revenues	1,498	1,492	1,515	1,140	1,696	2,305
Operating Expenses	(976)	(1,495)	(1,973)	(1,986)	(1,443)	(2,023)
Operating Income (Loss)	522	(3)	(458)	(846)	253	282
Nonoperating Revenues (Expenses)	23	16	25	10	0	0
Income Before Operating Transfers	545	13	(433)	(836)	253	282
Operating Transfers In (Out)	1,026	0	0	511	0	0
Net Income (Loss)	1,571	13	(433)	(325)	253	282
Net Assets-October 1	11,520	13,091	13,104	25,379	25,054	25,307
Net Assets-September 30	13,091	13,104	12,671	25,054	25,307	25,589

Internal Service Funds

Summary of Revenues, Expenses & Changes in Net Assets

	Health Insurance		
	Actual 2016-17	Adopted 2017-18	Adopted 2018-19
Operating Revenues	5,708,866	6,174,941	6,835,740
Operating Expenses	(6,660,440)	(6,475,107)	(6,850,740)
Operating Income (Loss)	(951,574)	(300,166)	(15,000)
Nonoperating Revenues (Expenses)	13,146	15,000	15,000
Income Before Operating Transfers	(938,428)	(285,166)	0
Operating Transfers In (Out)	0	0	0
Net Income (Loss)	(938,428)	(285,166)	0
Net Assets-October 1	1,988,561	1,050,133	764,967
Net Assets-September 30	1,050,133	764,967	764,967

	Workers' Compensation		
	Actual 2016-17	Adopted 2017-18	Adopted 2018-19
Operating Revenues	1,055,057	575,593	605,908
Operating Expenses	(546,988)	(575,593)	(575,133)
Operating Income (Loss)	508,069	0	30,775
Nonoperating Revenues (Expenses)	10,445	0	0
Income Before Operating Transfers	518,514	0	30,775
Operating Transfers In (Out)	0	0	0
Net Income (Loss)	518,514	0	30,775
Net Assets-October 1	(220,799)	297,715	297,715
Net Assets-September 30	297,715	297,715	328,490

	Fleet Services		
	Actual 2016-17	Adopted 2017-18	Adopted 2018-19
Operating Revenues	2,419,054	2,462,330	2,566,083
Operating Expenses	(2,038,357)	(3,545,768)	(3,888,681)
Operating Income (Loss)	380,697	(1,083,438)	(1,322,598)
Nonoperating Revenues (Expenses)	225,988	0	45,000
Income Before Operating Transfers	606,685	(1,083,438)	(1,277,598)
Operating Transfers In (Out)	18,339	0	0
Net Income (Loss)	625,024	(1,083,438)	(1,277,598)
Net Assets-October 1	8,635,640	9,260,664	8,177,226
Net Assets-September 30	9,260,664	8,177,226	6,899,628

Summary of Revenue Sources

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>REVENUE SOURCES</u>				
Taxes	12,602,769	12,829,463	13,048,632	13,663,523
Licenses and Permits	3,530,992	3,829,994	3,263,816	3,608,474
Intergovernmental Revenue	3,552,099	5,631,796	3,697,490	4,755,839
Charges for Services	100,688,983	105,703,401	107,909,942	109,469,395
Fines and Forfeitures	134,802	187,801	108,600	183,000
Miscellaneous Revenue	19,939,808	14,518,910	8,374,763	9,528,256
Other Sources	21,114,518	27,662,991	20,543,272	27,387,921
TOTAL REVENUE SOURCES	161,563,971	170,364,356	156,946,515	168,596,408

All Funds

Summary of Revenue Sources

All Funds

Summary of Appropriations

Summary of Appropriations

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
001 GENERAL FUND				
Personal Services	18,832,589	19,855,268	21,422,346	22,401,530
Operating Expenses	7,311,427	7,484,998	8,025,252	8,377,262
Capital Outlay	324,761	194,264	223,000	192,500
Other Uses	210,863	(4,130,568)	(5,329,618)	(4,097,476)
TOTAL GENERAL FUND	26,679,640	23,403,962	24,340,980	26,873,816
016 GREATER LEESBURG CRA				
Operating Expenses	190,622	154,530	173,783	218,159
Debt Service	80,843	100,760	102,693	101,544
Grants & Aids	5,400	0	0	0
Other Uses	0	0	72,587	625,000
TOTAL GLCRA	276,865	255,290	349,063	944,703
017 CARVER HEIGHTS CRA				
Personal Services	137	0	0	0
Operating Expenses	16,228	24,006	86,996	131,786
Capital Outlay	42,660	707,994	0	0
Debt Service	306,399	0	90,500	100,500
Other Uses	0	0	55,705	41,830
TOTAL CHCRA	365,424	732,000	233,201	274,116
018 US HWY 441/27 CRA				
Operating Expenses	7,277	4,638	4,178	4,446
Debt Service	904,494	16,079,539	369,003	376,615
Grants and Aids	21,600	9,494	0	0
Other Uses	0	0	0	176,661
TOTAL 441/27CRA	933,371	16,093,671	373,181	557,722
121 POLICE FORFEITURE				
Operating Expenses	14,726	6,111	0	7,018
Other Uses	8,569	0	0	0
TOTAL POLICE FORFEITURE	23,295	6,111	0	7,018
122 POLICE EDUCATION RECEIPTS				
Operating Expenses	12,138	9,454	5,000	5,000
TOTAL POLICE EDUCATION RECEIPTS	12,138	9,454	5,000	5,000
132 DISCRETIONARY SALES TAX				
Operating Expenses	61	501	0	0
Other Uses	1,485,883	2,070,780	2,252,048	2,483,732
TOTAL DISCRETIONARY SALES TAX	1,485,944	2,071,281	2,252,048	2,483,732
133 GAS TAX				
Operating Expenses	218	258	0	0
Other Uses	474,508	973,640	799,167	799,167
TOTAL GAS TAX	474,726	973,898	799,167	799,167

Summary of Appropriations (Continued)

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
141 POLICE IMPACT FEES				
Operating Expenses	70	111	12,000	5,000
Capital Outlay	0	0	198,000	0
Other Uses	5,740	7,300	0	0
TOTAL POLICE IMPACT FEES	5,810	7,411	210,000	5,000
142 FIRE IMPACT FEES				
Other Uses	1,380	160	0	0
TOTAL FIRE IMPACT FEES	1,380	160	0	0
143 RECREATION IMPACT FEES				
Operating Expenses	83	42	0	0
Other Uses	87,175	219,985	25,000	25,000
TOTAL RECREATION IMPACT FEES	87,258	220,027	25,000	25,000
151 BUILDING PERMITS FUND				
Personal Services	365,493	493,371	668,437	671,868
Operating Expenses	127,283	115,109	131,810	139,640
Capital Outlay	0	20,545	25,000	0
Other Uses	0	0	100,253	191,092
TOTAL BUILDING PERMITS FUND	492,776	629,025	925,500	1,002,600
013 HOUSING ASSISTANCE FUND				
Personal Services	28,207	29,102	45,728	39,081
Operating Expenses	44,615	63,875	52,927	58,880
Capital Outlay	32,185	13,305	0	0
Other Uses	1,902	0	15,595	12,219
TOTAL HOUSING ASSISTANCE FUND	106,909	106,282	114,250	110,180
021 DEBT SERVICE				
Debt Service	2,520,557	2,519,002	1,511,860	1,548,449
Other Uses	0	307	0	0
TOTAL DEBT SERVICE	2,520,557	2,519,309	1,511,860	1,548,449
031 CAPITAL PROJECTS				
Personal Services	2,366	1,959	0	0
Operating Expenses	82,541	202,823	0	0
Capital Outlay	1,086,118	3,410,696	1,975,000	1,635,000
TOTAL CAPITAL PROJECTS	1,171,025	3,615,478	1,975,000	1,635,000
041 ELECTRIC				
Personal Services	4,580,046	4,873,343	4,429,516	4,761,860
Operating Expenses	48,761,888	52,462,570	53,128,000	55,573,836
Capital Outlay	2,738,284	2,270,736	1,502,759	985,471
Debt Service	2,939,427	1,377,691	2,601,793	2,602,448
Grants & Aides	375	109	0	0
Other Uses	802,858	288,805	5,602,180	5,687,507
TOTAL ELECTRIC	59,822,878	61,273,254	67,264,248	69,611,122

All Funds

Summary of Appropriations (Continued)

All Funds

Summary of Appropriations (Continued)

Summary of Appropriations (Continued)

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
042 GAS				
Personal Services	1,390,249	1,213,191	1,382,984	1,556,253
Operating Expenses	3,359,525	3,917,848	4,316,160	5,132,006
Capital Outlay	247,669	56,365	7,500	105,500
Debt Service	357,037	189,547	368,326	357,921
Grants and Aides	137,330	170,575	161,975	161,975
Other Uses	3,579,380	1,330,644	792,421	1,022,717
TOTAL GAS	9,071,190	6,878,170	7,029,366	8,336,372
043 WATER				
Personal Services	1,355,930	1,424,356	1,575,988	1,699,364
Operating Expenses	3,783,239	4,138,096	4,281,634	4,562,770
Capital Outlay	3,235,977	294,951	1,230,000	1,311,500
Debt Service	1,709,357	757,337	1,601,282	1,551,080
Other Uses	(2,394,958)	881,938	1,475,394	1,105,429
TOTAL WATER	7,689,545	7,496,678	10,164,298	10,230,143
044 WASTEWATER				
Personal Services	2,353,075	2,337,608	2,476,038	2,457,320
Operating Expenses	4,916,887	5,393,823	5,270,965	5,408,098
Capital Outlay	938,029	965,819	2,515,300	5,825,000
Debt Service	1,042,260	671,982	1,495,130	1,481,605
Other Uses	(212,328)	(347,756)	949,632	963,998
TOTAL WASTEWATER	9,037,923	9,021,476	12,707,065	16,136,021
045 COMMUNICATIONS				
Personal Services	507,749	533,888	518,780	0
Operating Expenses	1,052,461	1,137,881	1,203,920	0
Capital Outlay	343,047	380,359	313,095	0
Debt Service	19,085	14,749	122,477	0
Other Uses	(256,863)	(291,126)	231,769	0
TOTAL COMMUNICATIONS	1,665,479	1,775,751	2,390,041	0
046 SOLID WASTE				
Personal Services	1,013,268	1,167,525	1,062,797	1,125,848
Operating Expenses	1,911,825	2,298,328	2,032,692	2,353,696
Capital Outlay	16,157	0	0	0
Other Uses	461,727	1,123,413	981,380	726,370
TOTAL SOLID WASTE	3,402,977	4,589,266	4,076,869	4,205,914
048 AIRPORT				
Personal Services	127,434	135,996	130,377	134,344
Operating Expenses	2,176,053	2,281,416	596,778	589,611
Capital Outlay	419,395	523,674	716,000	1,299,500
Other Uses	(726,145)	(936,872)	252,455	282,012
TOTAL AIRPORT	1,996,737	2,004,214	1,695,610	2,305,467
014 STORMWATER				
Personal Services	277,376	354,243	278,320	288,532
Operating Expenses	755,587	851,845	742,280	820,130
Capital Outlay	238,946	1,995,444	475,000	865,000
Other Uses	(360,477)	(2,224,791)	13,102	0
TOTAL STORMWATER	911,432	976,741	1,508,702	1,973,662

Summary of Appropriations (Continued)

All Funds

Summary of Appropriations (Continued)

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
061 <u>POLICE PENSION</u>				
Operating Expenses	1,084,844	1,078,160	1,055,000	1,080,000
Other Uses	0	0	512,521	693,975
TOTAL POLICE PENSION	1,084,844	1,078,160	1,567,521	1,773,975
062 <u>FIRE PENSION</u>				
Operating Expenses	1,359,384	1,350,668	956,000	1,215,000
Other Uses	0	0	364,441	225,932
TOTAL FIRE PENSION	1,359,384	1,350,668	1,320,441	1,440,932
063 <u>GENERAL EMPLOYEES PENSION</u>				
Operating Expenses	2,951,076	2,843,853	2,860,000	2,855,000
Other Uses	0	0	0	255,289
TOTAL GENERAL EMPLOYEE	2,951,076	2,843,853	2,860,000	3,110,289
064 <u>HEALTH INSURANCE</u>				
Personal Services	70,056	97,167	83,159	63,568
Operating Expenses	6,344,212	6,563,273	6,391,948	6,787,172
TOTAL HEALTH INSURANCE	6,414,268	6,660,440	6,475,107	6,850,740
065 <u>WORKERS' COMPENSATION</u>				
Personal Services	27,070	39,588	33,215	49,916
Operating Expenses	1,355,581	65,976	542,378	525,217
Other Uses	0	0	0	30,775
TOTAL WORKERS' COMP	1,382,651	105,564	575,593	605,908
066 <u>RISK MANAGEMENT</u>				
Operating Expenses	648,707	651,700	651,636	703,691
TOTAL RISK MANAGEMENT	648,707	651,700	651,636	703,691
510 <u>FLEET FUND</u>				
Personal Services	518,757	489,013	501,805	494,902
Operating Expenses	1,505,636	1,568,172	1,509,463	648,679
Capital Outlay	1,712,533	1,567,695	1,484,500	2,695,100
Other Uses	(1,720,284)	(1,586,523)	50,000	1,201,988
TOTAL FLEET FUND	2,016,642	2,038,357	3,545,768	5,040,669
<u>ALL FUNDS</u>				
Personal Services	31,449,802	33,045,618	34,609,490	35,744,386
Operating Expenses	89,774,194	94,670,065	94,030,800	97,202,097
Capital Outlay	11,375,761	12,401,847	10,665,154	14,914,571
Debt Service	9,879,459	21,710,607	8,263,064	8,120,162
Grants and Aids	164,705	180,178	161,975	161,975
Other Uses	1,448,930	(2,620,664)	9,216,032	12,453,217
TOTAL APPROPRIATIONS	144,092,851	159,387,651	156,946,515	168,596,408

Personal Services

Change in Authorized Positions by Fund/Department

Change in Authorized Positions by Fund/Department

DEPARTMENT/DIVISION	2017-18	2018-19	NET	REASON FOR CHANGE
GENERAL FUND				
Legislative	5.00	5.00	0.00	
Executive	6.90	5.90	(1.00)	Public Information Officer (-1)
Finance	41.00	41.35	0.35	Funding changes in positions (+0.35)
Human Resources	3.95	4.20	0.25	Funding changes in positions (+0.25)
Information Technology	11.00	11.50	0.50	IT Network Manager- split funding from GIS (-0.50), Operations Manager (+1)
Geographic Information Systems	5.00	4.50	(0.50)	IT Network Manager- split funding move to IT (+0.50), GIS Manager (-1)
Police	98.00	100.00	2.00	Crime Analyst (+1), Code Enforcement Officer (+1)
Fire	47.00	48.00	1.00	Executive Asst/Admin. Aide I (+1)
Public Works	25.60	25.60	0.00	
Planning & Zoning	5.25	6.25	1.00	Planner (+1)
Housing & Economic	1.00	1.00	0.00	
Library	28.00	32.00	4.00	Library Asst (+3), Library Asst.-Adult Svcs (+1)
Recreation	16.00	16.00	0.00	
GENERAL FUND TOTAL	293.70	301.30	7.60	
Electric	45.00	45.00	0.00	
Gas	20.00	23.00	3.00	Field Operations Supervisor (+1), Gas Equipment Operator (+1), Gas Service Tech (+1)
Water	26.75	27.70	0.95	Funding changes in positions move to Solid Waste (-0.05), Customer Relations Specialist (+1)
Wastewater	42.09	41.04	(1.05)	Funding changes in positions move to Solid Waste (-0.05), WWT/WA Dual Operator B (-1)
Stormwater	5.66	5.66	0.00	
Communications	6.00	0.00	(6.00)	Fiber System was sold last year
Solid Waste	16.90	17.00	0.10	Funding changes in positions move from Water, Wastewater (+0.10)
Airport	2.10	2.10	0.00	
Health Insurance	0.80	0.80	0.00	
Workers Compensation	0.25	0.65	0.40	Funding changes in positions (+0.40)
Fleet Services	8.00	8.00	0.00	
Affordable Housing	1.00	1.00	0.00	
Building Permits	8.75	8.75	0.00	
OTHER FUNDS TOTAL	183.30	180.70	(2.60)	
ALL FUNDS TOTAL	477.00	482.00	5.00	

Authorized Positions by Fund/Department

Personal Services

Authorized Positions by Fund/Department

<u>DEPARTMENT/DIVISION</u>	2015-16	2016-17	2017-18	2018-19
GENERAL FUND				
Legislative	5.00	5.00	5.00	5.00
Executive	4.90	5.90	6.90	5.90
Finance	42.00	41.00	41.00	41.35
Human Resources	4.95	3.95	3.95	4.20
Information Technology	11.00	11.00	11.00	11.50
Geographic Information Systems	5.00	5.00	5.00	4.50
Police	90.00	91.00	98.00	100.00
Fire	47.00	47.00	47.00	48.00
Public Works	23.60	24.60	25.60	25.60
Planning & Zoning	4.25	5.25	5.25	6.25
Housing & Economic Development	1.00	1.00	1.00	1.00
Library	28.00	28.00	28.00	32.00
Recreation	15.00	15.00	16.00	16.00
GENERAL FUND TOTAL	281.70	283.70	293.70	301.30
Electric	46.00	45.00	45.00	45.00
Gas	20.00	20.00	20.00	23.00
Water	24.75	26.75	26.75	27.70
Wastewater	43.09	42.09	42.09	41.04
Stormwater	5.66	5.66	5.66	5.66
Communications	6.00	6.00	6.00	0.00
Solid Waste	16.90	16.90	16.90	17.00
Airport	2.10	2.10	2.10	2.10
Health Insurance	0.80	0.80	0.80	0.80
Workers Compensation	0.25	0.25	0.25	0.65
Fleet Services	8.00	8.00	8.00	8.00
Affordable Housing	1.00	1.00	1.00	1.00
Building Permits	4.75	7.75	8.75	8.75
OTHER FUNDS TOTAL	179.30	182.30	183.30	180.70
ALL FUNDS TOTAL	461.00	466.00	477.00	482.00

Personal Services Cost

Authorized Positions by Fund/Department

Authorized Positions by Fund/Department

<u>DEPARTMENT/DIVISION</u>		<u>AUTH</u>		<u>OTHER</u>		
		<u>POS</u>	<u>*SALARIES</u>	<u>SALARIES</u>	<u>FRINGES</u>	<u>TOTAL</u>
GENERAL FUND						
1100	Legislative	5.00	56,140	6,632	42,943	105,715
1200	Executive	5.90	521,550	190,363	184,681	896,594
1300	Finance	41.35	1,729,136	31,000	752,097	2,512,233
1400	Human Resources	4.20	169,429	3,500	80,057	252,986
1600	Information Technology	11.50	723,881	15,000	252,713	991,594
1700	Geographic Information Systems	4.50	253,153	1,300	91,744	346,197
2100	Police	100.00	5,175,970	497,439	2,656,255	8,329,664
2200	Fire	48.00	2,767,323	398,729	1,692,499	4,858,551
5100	Public Works	25.60	840,185	25,599	447,824	1,313,608
6100	Planning & Zoning	6.25	327,480	3,000	119,821	450,301
6200	Housing & Economic Development	1.00	94,910	0	32,617	127,527
7100	Library	32.00	789,300	46,020	269,556	1,104,876
8100	Recreation	16.00	610,106	170,050	331,528	1,111,684
GENERAL FUND TOTAL		301.30	14,058,563	1,388,632	6,954,335	22,401,530
5171	Stormwater Fund	5.66	182,992	2,000	103,540	288,532
1000	Electric Fund	45.00	3,190,878	299,850	1,271,132	4,761,860
2000	Gas Fund	23.00	1,030,591	35,000	490,662	1,556,253
3000	Water Fund	27.70	1,108,666	50,000	540,698	1,699,364
4000	Wastewater Fund	41.04	1,588,918	84,800	783,602	2,457,320
5000	Communications Fund	0.00	0	0	0	0
5140	Solid Waste Fund	17.00	707,697	48,500	369,651	1,125,848
8100	Airport	2.10	100,578	0	33,766	134,344
1340	Health Insurance Fund	0.80	51,795	0	11,773	63,568
1350	Workers Compensation Fund	0.65	39,598	0	10,318	49,916
5110	Fleet Services Fund	8.00	345,987	3,000	145,915	494,902
6255	Affordable Housing	1.00	30,222	0	8,859	39,081
6100	Building Permits Fund	8.75	468,660	15,760	187,448	671,868
OTHER FUNDS TOTAL		180.70	8,846,582	538,910	3,957,364	13,342,856
ALL FUNDS TOTAL		482.00	22,905,145	1,927,542	10,911,699	35,744,386

This schedule does not include temporary employees.

*Salaries include wages and standby pay

Revenue Sources and Appropriations

General Fund

Revenue Sources and Appropriations

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>REVENUE SOURCES</u>				
Taxes	9,397,038	9,503,940	9,515,339	9,811,696
Licenses and Permits	1,480,640	1,527,224	1,477,550	1,500,000
Intergovernmental	2,383,900	2,521,105	2,561,970	2,791,481
Charges for Services	551,697	680,079	738,834	821,728
Fines and Forfeitures	105,829	158,906	108,600	183,000
Miscellaneous	905,198	733,435	639,791	775,837
Other Sources	9,731,470	9,343,569	9,298,896	10,990,074
TOTAL REVENUE SOURCES	24,555,772	24,468,258	24,340,980	26,873,816
<u>APPROPRIATIONS</u>				
City Commission	74,651	67,570	74,723	71,132
Executive	5,867,702	2,122,517	1,309,359	2,544,116
Finance	727,549	481,004	494,423	496,040
Human Resources	269,369	203,854	233,928	237,320
Information Technology	368,387	322,470	325,201	308,188
Geographic Information Systems	36,636	35,596	38,491	36,278
Police	7,521,162	8,082,083	8,844,227	9,579,924
Fire	5,057,832	5,354,911	5,510,155	5,731,397
Public Works	3,342,229	3,171,010	3,673,087	3,966,205
Community Development	163,815	193,359	200,026	236,041
Economic Development	227,409	248,455	276,274	185,752
Library	1,414,048	1,443,146	1,517,881	1,601,545
Recreation	1,608,851	1,677,987	1,843,205	1,879,878
TOTAL APPROPRIATIONS	26,679,640	23,403,962	24,340,980	26,873,816



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Revenue Detail

General Fund

Revenue Detail

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>TAXES</u>				
31101 Current Property Taxes	4,505,028	4,593,425	4,662,542	4,896,181
31102 Delinquent Property Taxes	8,789	19,179	0	0
31410 Electric - Utility Services Tax	3,034,981	2,965,788	3,020,000	2,995,000
31430 Water - Utility Services Tax	322,686	343,949	315,000	340,000
31440 Gas - Utility Services Tax	230,923	234,901	230,000	235,000
31490 Reuse Water - Services Tax	51,830	61,644	45,000	60,000
31502 Communication Services Tax	1,037,210	1,089,220	1,037,797	1,085,515
31601 Business Tax Receipts	205,591	195,834	205,000	200,000
TOTAL TAXES	9,397,038	9,503,940	9,515,339	9,811,696
<u>LICENSES AND PERMITS</u>				
32310 Electric - Franchise Fees	185,916	207,474	180,000	200,000
32370 Solid Waste - Franchise Fees	84,818	98,759	84,000	90,000
32521 Fire Assessment Fee	1,196,681	1,211,016	1,200,000	1,200,000
32909 Taxi Cab Permits	625	225	550	0
32921 Foreclosure Reg. Fee	12,600	9,750	13,000	10,000
TOTAL LICENSES & PERMITS	1,480,640	1,527,224	1,477,550	1,500,000
<u>INTERGOVERNMENTAL REVENUES</u>				
33121 Public Safety - Police (Federal)	22,288	17,038	66,090	202,883
33122 Fire Department	2,931	0	0	0
33171 ERATE	16,819	16,805	16,992	14,400
33191 Federal- Emergency Mgmt.	0	34,782	0	0
33422 Fire Department	0	8,250	0	0
33472 FDOT Maint. Reimbursement	0	0	8,000	0
33473 Joint Partnership Agreement	11,080	11,467	11,467	61,467
33491 State- Emergency Mgmt.	0	5,797	0	0
33512 Revenue Sharing	501,140	545,374	537,259	564,803
33514 Mobile Home Licenses	77,710	78,139	77,000	77,000
33515 Alcoholic Beverage License	20,174	22,145	22,000	22,000
33518 Half Cent Sales Tax	1,232,094	1,289,822	1,319,624	1,359,346
33522 Fire Supplemental Comp	17,100	18,182	17,000	18,000
33541 Rebate/Vehicles - Gas	40,895	43,300	40,000	43,000
33721 Public Safety - Police	0	10,249	0	0
33771 Library Grant	18,767	0	11,956	0
33803 ALS-Lake County	129,761	117,431	125,000	120,000
33807 Library-Lake County	272,557	282,565	288,582	288,582
33811 County Licenses	20,584	19,759	21,000	20,000
TOTAL INTERGOVERNMENTAL	2,383,900	2,521,105	2,561,970	2,791,481

General Fund

Revenue Detail (Continued)

Revenue Detail (Continued)

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>CHARGES FOR SERVICES</u>				
34111 Credit Report Fees	7,940	9,853	8,000	8,000
34111 Convenience Fee	150,986	(5)	0	0
34130 General Fund	10,484	17,007	10,500	15,000
34191 Zoning Fees	45,856	46,095	45,000	45,000
34194 Qualifying Fees-Elections	1,867	0	0	0
34195 Certification & Copying	14,422	11,336	10,000	11,000
34196 County Fire Response	102,900	85,250	95,000	90,000
34209 Other Public Safety	45,814	9,934	44,800	129,500
34221 Life Safety Services	0	3,150	1,500	0
34493 FDOT St Light/ Traffic Signals	0	287,807	296,094	304,753
34711 Library Card Fees	(41)	33	320	800
34712 Library Passport Accept	0	2,648	6,500	9,275
34721 Activities Fees	1,182	1,616	2,000	2,000
34721 Non Resident Fees	3,575	2,735	3,600	3,000
34721 Gymnasium	14,229	12,846	15,350	15,950
34721 Susan Street/ Canal Street	9,505	6,163	8,070	9,350
34721 Sleepy Hollow Complex	20,803	25,015	22,700	21,400
34722 Splash Pad	0	24,630	50,000	35,000
34723 Swimming Pool - Venetian Gardens	23,518	25,968	23,050	0
34724 Swimming Pool - Dabney	3,857	4,079	3,750	21,850
34725 Concession Stand Revenue	1	486	0	0
34727 Special Events	2,944	3,748	1,800	3,000
34755 Marina/Sale - Merchandise	2,713	3,066	2,800	3,100
34756 Marina Fuel Sales	88,072	95,824	87,000	93,000
34757 Marina - Services	1,070	795	1,000	750
TOTAL CHARGES FOR SERVICES	551,697	680,079	738,834	821,728
<u>FINES AND FORFEITURES</u>				
35120 Court Fines (Traffic)	52,203	44,362	52,000	45,000
35120 Investigative Fees	18,638	21,415	19,000	20,000
35120 Criminal Fines & Forfeits	1,594	615	1,600	1,000
35201 Library Fines	16,296	15,253	14,000	15,000
35401 Code Enforcement Fines	15,149	74,523	20,000	100,000
35403 Other Fine/Parking Ticket	1,949	2,738	2,000	2,000
TOTAL FINES AND FORFEITURES	105,829	158,906	108,600	183,000
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	336,131	159,930	80,000	180,000
36130 Gain/Loss Investments	(31,759)	(48,707)	0	0
36201 Rents and Royalties	42,131	42,131	50,000	45,000
36201 Incubator Rentals	6,000	5,000	6,000	6,000
36205 Cultural Arts Bldg. Fees	7,871	6,052	7,500	7,000
36206 Mote Morris Fees	2,282	236	0	0

Revenue Detail (Continued)

General Fund

Revenue Detail (Continued)

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
MISCELLANEOUS REVENUE (CONT)				
36207 Community Building Fees	77,253	55,554	60,000	0
36208 Marina Operating Lease	6,600	6,600	6,660	6,600
36208 Marina Dry Slip Rental	203,319	221,871	215,000	222,000
36208 Marina Wet Slip Rental	65,927	67,578	69,000	70,000
36208 Marina Trailer Storage	9,290	10,639	11,000	12,000
36208 Marina Late Fees	1,320	1,830	1,200	1,200
36208 Marina Utility Revenue	1,426	1,263	1,500	1,500
36208 Marina Boat Rentals	436	289	500	300
36209 Park Facility Rentals	2,823	7,641	3,500	10,000
36209 Gymnasium	250	0	500	0
36209 Pat Thomas Stadium	1,560	3,650	2,000	3,000
36209 Susan Street/ Canal Street	1,343	3,841	1,200	3,000
36209 Sleepy Hollow Complex	20,102	37,802	22,000	25,000
36211 Library Rentals	9,175	10,565	10,500	10,300
36245 Antenna Tower Fees	0	0	0	56,000
36403 Sale-Furniture/Equipment	25,788	1,538	5,000	0
36501 Sale of Surplus Materials	20	2,270	0	0
36607 Community Service Contribution	21,534	18,984	10,000	15,000
36609 Contributions/Donations	18,594	29,725	5,030	30,030
36611 Friends of the Library	6,257	6,638	6,951	7,157
36691 Mote- Morris	403	0	0	0
36694 Contributions-C.U.R.E.	5,203	5,551	5,000	5,000
36695 School Bus Lights	738	700	750	750
36906 Misc. Reimbursement	58,903	58,854	59,000	59,000
36908 Cash Over and Short	650	(58)	0	0
36909 Other Income	3,628	11,233	0	0
36990 Misc Non-Operating Revenue	0	4,235	0	0
TOTAL MISCELLANEOUS	905,198	733,435	639,791	775,837
OTHER SOURCES				
38113 Transfer from Housing (NSP)	1,902	0	0	0
38141 Transfer from Electric (041)	14,944	0	0	0
38161 Transfer from Fleet (510)	0	0	0	1,151,988
38191 Transfer from Police Forfeiture (1	8,569	0	0	0
38191 From Discretionary Tax (132)	206,582	321,086	441,767	556,744
38191 From Gas Tax (133)	472,426	329,007	299,167	724,167
38201 Electric Utility Contribution	4,543,131	4,302,389	4,000,000	4,000,000
38201 Electric - Surcharge	1,422,105	1,333,912	1,417,768	1,480,007
38202 Gas Utility Contribution	739,193	657,310	588,645	606,204
38202 Gas - Surcharge	109,262	104,126	158,739	148,109
38203 Water Utility Contribution	583,478	611,718	669,566	674,296
38203 Water - Surcharge	328,715	344,800	356,133	356,133
38204 Wastewater Utility Contribution	839,315	869,672	874,632	888,998
38205 Solid Waste Contribution	361,848	369,549	392,479	403,428
38206 Communication Contribution	100,000	100,000	100,000	0
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	9,731,470	9,343,569	9,298,896	10,990,074
TOTAL REVENUES	24,555,772	24,468,258	24,340,980	26,873,816

General Fund

Departmental Summary of Appropriations

Departmental Summary of Appropriations

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
1100 CITY COMMISSION				
Personal Services	115,965	101,721	106,268	105,715
Operating Expenses	33,335	33,417	43,179	36,549
Other Uses	(74,649)	(67,568)	(74,724)	(71,132)
TOTAL CITY COMMISSION	74,651	67,570	74,723	71,132
1200 EXECUTIVE				
Personal Services	531,924	724,023	977,597	896,594
Operating Expenses	366,533	465,032	387,904	312,821
Capital Outlay	22,996	0	0	0
Other Uses	4,946,249	933,462	(56,142)	1,334,701
TOTAL EXECUTIVE	5,867,702	2,122,517	1,309,359	2,544,116
1300 FINANCE				
Personal Services	2,377,770	2,349,767	2,481,103	2,512,233
Operating Expenses	796,129	748,414	717,640	770,843
Capital Outlay	0	9,220	50,000	24,000
Other Uses	(2,446,350)	(2,626,397)	(2,754,320)	(2,811,036)
TOTAL FINANCE	727,549	481,004	494,423	496,040
1400 HUMAN RESOURCES				
Personal Services	354,766	248,505	251,509	252,986
Operating Expenses	72,806	70,017	114,003	112,122
Other Uses	(158,203)	(114,668)	(131,584)	(127,788)
TOTAL HUMAN RESOURCES	269,369	203,854	233,928	237,320
1600 INFORMATION TECHNOLOGY				
Personal Services	744,697	831,221	908,702	991,594
Operating Expenses	909,395	978,610	906,247	895,468
Capital Outlay	148,883	136,715	123,000	119,000
Other Uses	(1,434,588)	(1,624,076)	(1,612,748)	(1,697,874)
TOTAL INFORMATION TECH	368,387	322,470	325,201	308,188

Departmental Summary of Appropriations (Continued)

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
1700 <u>GIS</u>				
Personal Services	350,587	339,474	368,788	346,197
Operating Expenses	15,763	16,471	16,124	16,581
Other Uses	(329,714)	(320,349)	(346,421)	(326,500)
TOTAL GIS	36,636	35,596	38,491	36,278
2100 <u>POLICE</u>				
Personal Services	6,630,560	7,082,561	7,749,375	8,329,664
Operating Expenses	882,033	999,522	1,094,852	1,250,260
Capital Outlay	8,569	0	0	0
TOTAL POLICE	7,521,162	8,082,083	8,844,227	9,579,924
2200 <u>FIRE</u>				
Personal Services	4,340,597	4,558,433	4,673,791	4,858,551
Operating Expenses	679,792	787,978	836,364	867,846
Capital Outlay	37,443	8,500	0	5,000
TOTAL FIRE	5,057,832	5,354,911	5,510,155	5,731,397
5100 <u>PUBLIC WORKS</u>				
Personal Services	1,113,552	1,145,233	1,288,778	1,313,608
Operating Expenses	2,213,469	2,096,053	2,443,511	2,717,450
Capital Outlay	106,870	31,737	50,000	44,500
Other Uses	(91,662)	(102,013)	(109,202)	(109,353)
TOTAL PUBLIC WORKS	3,342,229	3,171,010	3,673,087	3,966,205
6100 <u>COMMUNITY DEVELOPMENT</u>				
Personal Services	288,889	347,648	368,989	450,301
Operating Expenses	75,146	54,670	75,514	74,234
Other Uses	(200,220)	(208,959)	(244,477)	(288,494)
TOTAL COMMUNITY DEVELOP	163,815	193,359	200,026	236,041
6200 <u>ECONOMIC DEVELOPMENT</u>				
Personal Services	123,967	129,894	129,278	127,527
Operating Expenses	103,442	118,561	146,996	58,225
TOTAL ECONOMIC DEVELOP	227,409	248,455	276,274	185,752

General Fund

Departmental Summary of Appropriations (Continued)

General Fund

Departmental Summary of Appropriations (Continued)

Departmental Summary of Appropriations (Continued)

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
7100 <u>LIBRARY</u>				
Personal Services	924,217	979,350	1,024,504	1,104,876
Operating Expenses	489,831	463,796	493,377	496,669
TOTAL LIBRARY	1,414,048	1,443,146	1,517,881	1,601,545
8100 <u>RECREATION</u>				
Personal Services	935,098	1,017,438	1,093,664	1,111,684
Operating Expenses	673,753	652,457	749,541	768,194
Capital Outlay	0	8,092	0	0
TOTAL RECREATION	1,608,851	1,677,987	1,843,205	1,879,878
<u>GRAND TOTAL</u>				
Personal Services	18,832,589	19,855,268	21,422,346	22,401,530
Operating Expenses	7,311,427	7,484,998	8,025,252	8,377,262
Capital Outlay	324,761	194,264	223,000	192,500
Other Uses	210,863	(4,130,568)	(5,329,618)	(4,097,476)
TOTAL APPROPRIATIONS	26,679,640	23,403,962	24,340,980	26,873,816

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	\$ 71,132				\$ (71,132)
Executive	2,544,116		11,000		(2,533,116)
Reserve(s) for cash carried forward	0				0
Finance	496,040		8,000		(488,040)
Human Resources	237,320				(237,320)
Information Technology	308,188				(308,188)
GIS/Engineering	36,278				(36,278)
Police	9,579,924	202,883	129,500	168,000	(9,079,541)
Fire	5,731,397	120,000	90,000	1,200,000	(4,321,397)
Public Works	3,966,205		304,753	56,000	(3,605,452)
Community Development	236,041		45,000		(191,041)
Housing and Economic Development	185,752			6,000	(179,752)
Library	1,601,545	302,982	10,075	32,457	(1,256,031)
Recreation	1,602,202		108,550	51,000	(1,442,652)
Marina	277,676		96,850	313,600	132,774
Total general fund activities	\$ 26,873,816	\$ 625,865	\$ 803,728	\$ 1,827,057	\$ (23,617,166)

General fund revenues not attributable to specific programs:

Taxes:	
Property taxes	\$ 4,896,181
Utility service taxes	4,715,515
Occupational & county licenses	500,000
State shared revenues	1,985,616
Investment income	180,000
Miscellaneous revenue	349,780
Subtotal, general fund revenues before transfers	12,627,092
Transfers from other funds	10,990,074
Fund balance appropriated	-
Total general fund revenues not attributable to specific programs	\$ 23,617,166



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CITY COMMISSION

Dan Robuck, III, Mayor
John Christian, Mayor Pro-Tem/Commissioner
Robert Bone, Jr., Commissioner
Elise Dennison, Commissioner
Jay Hurley, 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:

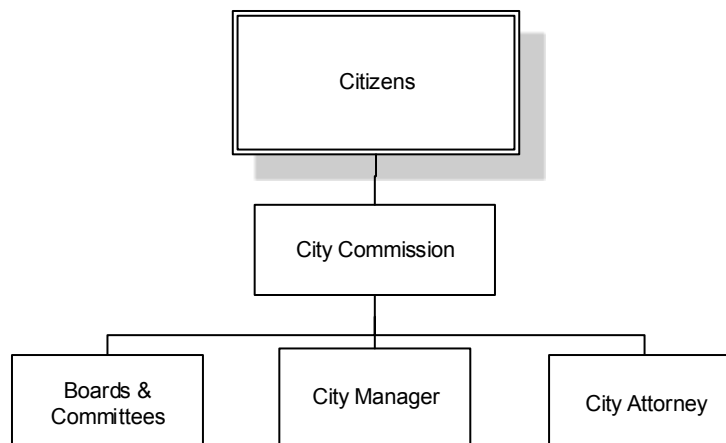
Boards & Committees

- . 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
\$ 71,132 GF
71,132 AL
\$142,264

Legislative Department

City Commission Division

Values & Goals

Values & Goals

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:

- Maintain low property tax rates
- Reserved funds for Capital Improvements
- Sought ways to improve utility and service delivery
- Completed Venetian Gardens Phase II
- Sold Fiber system netting \$8.2 M and reducing operational costs by \$320K annually

Personnel Schedule

Classification	2018	Change	2019	Amount
City Commissioners	4.00	0.00	4.00	41,600
Mayor	1.00	0.00	1.00	14,540
Total	5.00	0.00	5.00	56,140

**Legislative
Department**

**City
Commission
Division**

**Personnel
Schedule**

Legislative Department

City Commission Division

Appropriations Detail

Appropriations Detail

Account # 001-1111-511

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>				
1110 Salaries	50,682	51,910	54,504	56,140
1510 Special Pay	6,632	6,632	6,632	6,632
2110 FICA	3,369	3,428	3,758	3,494
23xx Insurance	53,404	37,935	39,500	38,992
2410 Workers' Compensation	143	146	150	157
26xx Other Payroll Benefits	1,735	1,670	1,724	300
TOTAL PERSONAL SERVICES	115,965	101,721	106,268	105,715
<u>OPERATING EXPENSES</u>				
4010 Travel	4,159	2,977	3,904	3,904
4110 Communication	681	240	720	720
4210 Postage	15	51	50	50
4310 Utilities	2,742	2,750	2,500	2,800
4510 Insurance	872	879	860	890
46xx Repairs & Maintenance- Equipment	1,400	1,400	1,900	1,900
4710 Printing & Binding	200	0	150	150
4810 Promotional Activities	16,475	17,750	17,250	17,250
4930 Recognitions	65	65	100	100
51xx Office Supplies	0	0	7,250	200
5210 Operating Supplies	1,695	1,520	1,725	1,675
5410 Publications & Memberships	3,891	4,060	4,630	4,760
5520 Training	1,140	1,725	2,140	2,150
TOTAL OPERATING EXPENSES	33,335	33,417	43,179	36,549
<u>OTHER USES</u>				
9941 Utilities Allocation	(74,649)	(67,568)	(74,724)	(71,132)
TOTAL OTHER USES	(74,649)	(67,568)	(74,724)	(71,132)
TOTAL GENERAL FUND APPROPRIATIONS	74,651	67,570	74,723	71,132

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	106,268	105,715	(553)	-0.52%
Operating Expenses	43,179	36,549	(6,630)	-15.35%
Other Uses	(74,724)	(71,132)	3,592	-4.81%
TOTALS	74,723	71,132	(3,591)	-4.81%

**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

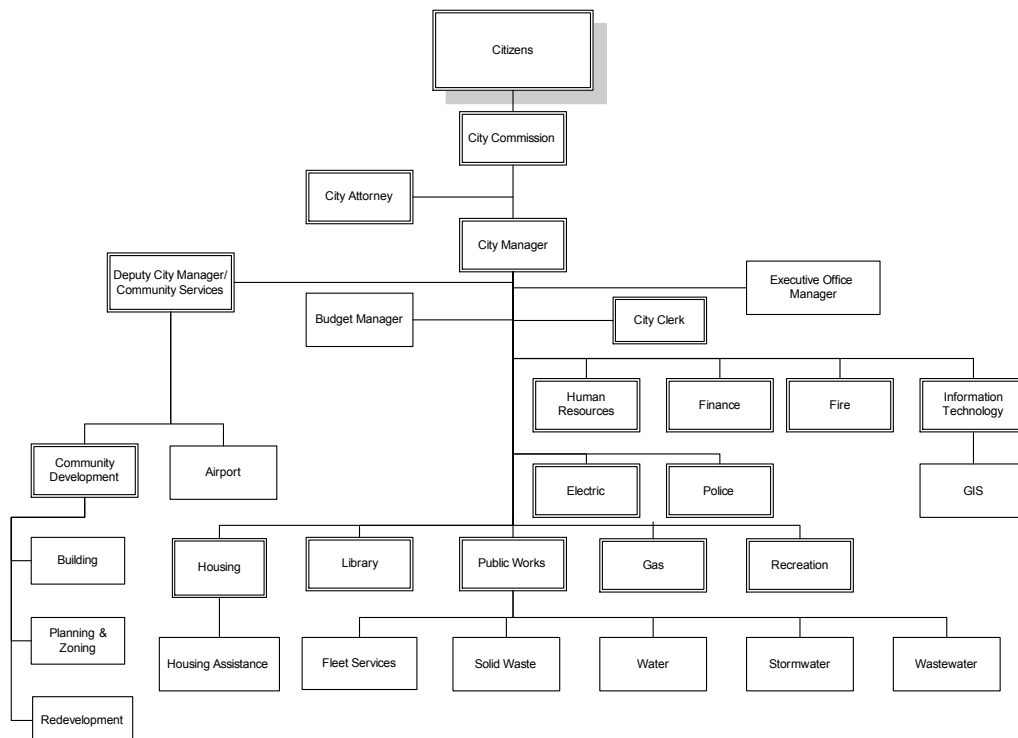
City Attorney

- 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

\$ 2,544,116 GF

587,570 AL

\$ 3,131,686

Executive
Department

Public Outreach
& Lakefront TV

Values & Goals

Values & Goals

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:

- ❑ Upgraded broadcast information technology equipment
- ❑ Improved Lakefront TV programming
- ❑ Lured new Lakefront TV sponsorships
- ❑ Drove positive, informative, milestones oriented media stories published by local and regional print (newspaper and magazines), electronic and television outlets

Personnel Schedule

Classification	2018	Change	2019	Amount
Public Information Officer	1.00	(1.00)	0.00	0
Total	1.00	(1.00)	0.00	0

Executive Department

Public Outreach & Lakefront TV

Personnel Schedule

Executive Department

Public Outreach & Lakefront TV

Appropriations Detail

Appropriations Detail

Account # 001-1220-512

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	33,139	77,549	79,560	0
2110 FICA	2,649	6,117	6,431	0
221x Retirement	1,657	3,818	4,056	0
23xx Insurance	4,742	10,691	6,212	0
2410 Workers' Compensation	93	216	227	0
26xx Other Employee Benefits	1,667	3,333	3,333	0
TOTAL PERSONAL SERVICES	43,947	101,724	99,819	0
<u>OPERATING EXPENSES</u>				
3110 Professional Services	2,248	2,248	0	2,248
341x Contract Services	77,634	77,059	77,300	77,300
3411 Production Expenses	738	14,960	2,000	1,001
4110 Communication	972	826	745	745
4210 Postage	0	0	75	75
4310 Utilities	57,821	66,631	66,109	2,280
4510 Insurance	0	0	21	21
46xx Repairs & Maintenance- Equipment	6,562	600	4,220	3,380
4710 Printing & Binding	39	1,961	12,010	9,060
49xx Advertising	2,968	0	0	0
5180 Minor Furniture/Equipment	4,229	7,090	150	4,375
5210 Operating Supplies	526	601	600	600
5215 Uniforms	0	0	150	150
5410 Publications & Memberships	55	0	2,785	3,483
5520 Training	0	0	175	175
TOTAL OPERATING EXPENSES	153,792	171,976	166,340	104,893
<u>CAPITAL OUTLAY</u>				
6410 Machinery & Equipment	22,996	0	0	0
TOTAL CAPITAL OUTLAY	22,996	0	0	0
TOTAL GENERAL FUND APPROPRIATIONS	220,735	273,700	266,159	104,893

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	99,819	0	(99,819)	-100.00%
Operating Expenses	166,340	104,893	(61,447)	-36.94%
TOTALS	266,159	104,893	(161,266)	-60.59%

Significant Budget Changes:

Reduction in Personal Services is directly related to removing the Public Information Officer position.

Executive Department

Public Outreach & Lakefront TV

Appropriations Summary

Executive Department

Administration Division

Values & Goals

Values & Goals

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
- ◆ Conduct meetings with citizens and business groups upon request
- ◆ 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:

- ☐ Continued focus on regional Electric rate competitiveness
- ☐ Continued negotiations with The Villages to develop 115 acres, formed a Gas Utility partnership and approved a bulk sanitary sewer treatment agreement
- ☐ Developed new vision/mission statement

Personnel Schedule

Executive Department

Administration Division

Personnel Schedule

Classification	2018	Change	2019	Amount
City Manager	1.00	0.00	1.00	180,253
Deputy City Manager/Econ & Comm Services	1.00	0.00	1.00	111,405
Executive Assistant/Administrative Aide II	0.90	(0.90)	0.00	0
Executive Office Manager ¹	0.00	0.90	0.90	51,012
Budget Manager	1.00	0.00	1.00	75,878
Total	3.90	0.00	3.90	418,548

Notes: Allocations

Executive Office Manager¹

90%-1221, 10% 048-8021

Executive Department

Administration Division

Appropriations Detail

Appropriations Detail

Account # 001-1221-512

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>					
1xxx	Regular Salaries & Wages	291,725	391,118	401,968	418,548
1410	Overtime	469	355	600	500
1641	Vacation/ Terms & Buyout	13,848	19,207	0	0
2110	FICA	20,764	27,243	30,979	31,335
221x	Retirement	19,460	24,025	33,995	35,507
23xx	Insurance	37,246	48,171	52,975	54,463
2410	Workers' Compensation	856	1,145	1,147	1,172
26xx	Other Employee Benefits	8,078	8,833	8,733	8,977
TOTAL PERSONAL SERVICES		392,446	520,097	530,397	550,502
<u>OPERATING EXPENSES</u>					
3110	Professional Services	4,625	10,250	750	750
341x	Contract Services	3,100	5,000	1,000	1,000
4010	Travel	6,139	3,627	6,989	4,989
4110	Communication	901	821	688	870
4210	Postage	122	80	225	150
4310	Utilities	3,351	3,361	2,900	3,300
4410	Rentals	145	0	200	200
4510	Insurance	1,566	1,741	1,673	2,385
46xx	Repairs & Maintenance- Equipment	2,687	3,747	4,684	4,770
4710	Printing & Binding	5,618	8,323	300	300
481x	Promotional Activities	20,687	27,938	12,850	18,250
49xx	Advertising	570	346	575	705
5180	Minor Furniture/Equipment	425	2,031	900	200
5210	Operating Supplies	3,759	25,458	3,700	3,700
5215	Uniforms	0	0	300	300
5410	Publications & Memberships	11,044	6,335	15,416	15,165
5520	Training	219	608	3,385	2,710
TOTAL OPERATING EXPENSES		64,958	99,666	56,535	59,744
<u>OTHER USES</u>					
994x	Utilities Allocation	(297,313)	(402,847)	(414,006)	(412,910)
9990	Contingency Fund	0	0	50,000	25,000
TOTAL OTHER USES		(297,313)	(402,847)	(364,006)	(387,910)
TOTAL GENERAL FUND APPROPRIATIONS		160,091	216,916	222,926	222,336

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	530,397	550,502	20,105	3.79%
Operating Expenses	56,535	59,744	3,209	5.68%
Other Uses	(364,006)	(387,910)	(23,904)	6.57%
TOTALS	222,926	222,336	(590)	-0.26%

Significant Budget Changes:

The change in Operating Expenses is attributable to increased Promotional activities (481x).

**Executive
Department**

**Administration
Division**

**Appropriations
Summary**

Executive Department

City Clerk Division

Values & Goals

Values & Goals

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
- ◆ Upload City Commission meeting minutes to the City's website within two days of Commission approval
- ◆ 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 applicable departments on a monthly basis a list of contract 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:

- Added a new Deputy City Clerk position
- Prepared agendas, recorded and transcribed minutes for 44 City Commission, Community Redevelopment Agency meetings, workshops and budget meetings
- Coordinated the destruction of 131 boxes of obsolete records and placed 359 boxes into the records retention system

Performance Measures:

	2016-17	2017-18	2018-19
Public record requests received	559	600	615
Public record requests processed	526	550	575
Indexing transactions processed	391	360	370
Prepared legal ads for newspaper	80	60	70

Personnel Schedule

Classification	2018	Change	2019	Amount
City Clerk	1.00	0.00	1.00	70,283
Deputy City Clerk I	1.00	0.00	1.00	32,719
Total	2.00	0.00	2.00	103,002

**Executive
Department**

**City Clerk
Division**

**Personnel
Schedule**

Executive Department

City Clerk Division

Appropriations Detail

Appropriations Detail

Account # 001-1222-512

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	58,505	65,018	100,816	103,002
1410 Overtime	0	16	0	500
1641 Vacation/ Terms & Buyout	1,678	2,188	0	0
2110 FICA	4,804	5,338	7,780	7,828
221x Retirement	9,115	9,208	12,416	13,226
23xx Insurance	15,416	15,421	28,397	25,932
2410 Workers' Compensation	169	188	276	288
26xx Other Payroll Benefits	3,375	3,333	3,333	3,453
TOTAL PERSONAL SERVICES	93,062	100,710	153,018	154,229
<u>OPERATING EXPENSES</u>				
3410 Contract Services	4,008	4,918	7,950	8,450
4010 Travel	931	552	1,400	1,400
4110 Communication	415	433	450	450
4210 Postage	191	131	300	300
4310 Utilities	2,515	2,444	2,600	2,600
441x Rentals	231	0	231	231
4510 Insurance	604	740	403	452
46xx Repairs & Maintenance- Equipment	6,925	4,099	4,050	3,250
4810 Promotional Activities	0	0	100	100
4911 Advertising	9,140	8,532	6,000	8,000
4920 Other Current Charges	196	414	500	750
5180 Minor Furniture/Equipment	0	0	200	950
5210 Operating Supplies	578	472	1,500	1,000
5410 Publications & Memberships	602	451	2,785	2,951
5520 Training	430	490	1,000	1,100
TOTAL OPERATING EXPENSES	26,766	23,676	29,469	31,984
<u>OTHER USES</u>				
9941 Utilities Allocation	(89,872)	(93,290)	(134,615)	(139,660)
TOTAL OTHER USES	(89,872)	(93,290)	(134,615)	(139,660)
TOTAL GENERAL FUND APPROPRIATIONS	29,956	31,096	47,872	46,553

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	153,018	154,229	1,211	0.79%
Operating Expenses	29,469	31,984	2,515	8.53%
Other Uses	(134,615)	(139,660)	(5,045)	3.75%
TOTALS	47,872	46,553	(1,319)	-2.76%

Significant Budget Changes:

The increase in Operating Expenses is related to an increase in Advertising costs (4911).

**Executive
Department**

**City Clerk
Division**

**Appropriations
Summary**

Executive Department

Elections Division

Values & Goals

Values & Goals

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 from candidates beginning at the end of qualifying period through November 1 of election year
- ◆ 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 2018
- Proclaimed November 2018 election

Performance Measures:

	2016-17	2017-18	2018-19
Seats available	2	N/A	3
Number of candidates	3	N/A	N/A
Total votes cast	2,669	N/A	N/A
Candidate packets prepared	10	N/A	N/A
Political sign deposits received	5	N/A	N/A
Treasurer's reports received	17	N/A	N/A
Installed Commissioners	2	N/A	3

Appropriations Detail

Account # 001-1227-513

Executive Department

Elections Division

Appropriations Detail & Summary

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
OPERATING EXPENSES				
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 2017-18	ADOPTED 2018-19	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

Values & Goals

Values & Goals

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:

	2016-17	2017-18	2018-19
Contracts prepared or reviewed	45	50	45
Resolutions prepared	45	35	35
Ordinances prepared	30	30	25
Public Notices prepared	15	15	25
Easements prepared	50	50	60
Meetings attended	100	100	75
Property transactions	N/A	15	25

Appropriations Detail

Account # 001-1241-514

**Executive
Department**

**City Attorney
Division**

**Appropriations
Detail &
Summary**

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING EXPENSES</u>				
3110 Professional Services	72,106	78,464	122,500	100,000
TOTAL OPERATING EXPENSES	<u>72,106</u>	<u>78,464</u>	<u>122,500</u>	<u>100,000</u>
<u>OTHER USES</u>				
9941 Utilities Allocation	(26,679)	(28,247)	(44,100)	(35,000)
TOTAL OTHER USES	<u>(26,679)</u>	<u>(28,247)</u>	<u>(44,100)</u>	<u>(35,000)</u>
TOTAL GENERAL FUND APPROPRIATIONS	<u>45,427</u>	<u>50,217</u>	<u>78,400</u>	<u>65,000</u>

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	122,500	100,000	(22,500)	-18.37%
Other Uses	(44,100)	(35,000)	9,100	-20.63%
TOTALS	<u>78,400</u>	<u>65,000</u>	<u>(13,400)</u>	<u>-17.09%</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. The budgeted amount includes \$5,000 contributed by the City each year to assist the program. 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
CURE donations			
(including \$6,000 from Commission)	10,551	11,541	12,000
CURE vouchers issued	200	167	185

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

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>				
1249 Vacation Buy Back	0	0	189,363	189,363
2510 Unemployment Compensation	2,469	1,492	5,000	2,500
TOTAL PERSONAL SERVICES	2,469	1,492	194,363	191,863
<u>OPERATING EXPENSES</u>				
3110 Professional Services	0	0	0	0
3410 Contract Services	6,500	2,995	0	0
4510 Insurance	100	200	1,060	200
4810 Promotional Activities	0	0	0	7,500
4920 Finance Charges	0	78,655	0	0
4930 PD Community Services	0	0	0	1,500
4950 Uncollectible Accounts	32,961	0	5,000	0
4990 C.U.R.E. Payments	9,350	9,400	6,000	6,000
TOTAL OPERATING EXPENSES	48,911	91,250	12,060	15,200
<u>OTHER USES</u>				
9121 Debt Service	532,981	530,671	486,579	1,548,449
9131 Transfer to Capital Projects Fund	4,827,132	907,175	0	0
9161 Reserve/Cash Carried Forward	0	0	0	348,822
9221 Transfer to CHCRA Fund	0	20,000	0	0
TOTAL OTHER USES	5,360,113	1,457,846	486,579	1,897,271
TOTAL GENERAL FUND APPROPRIATIONS	5,411,493	1,550,588	693,002	2,104,334

Executive
Department

Miscellaneous
Division

Appropriations
Summary

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	194,363	191,863	(2,500)	-1.29%
Operating Expenses	12,060	15,200	3,140	26.04%
Other Uses	486,579	1,897,271	1,410,692	289.92%
TOTALS	693,002	2,104,334	1,411,332	203.65%

Significant Budget Changes:

The change in Other Uses is related to a change in the way funding is transferred to the Debt Service Fund for various yearly debt payments (9121).

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

Customer Service

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

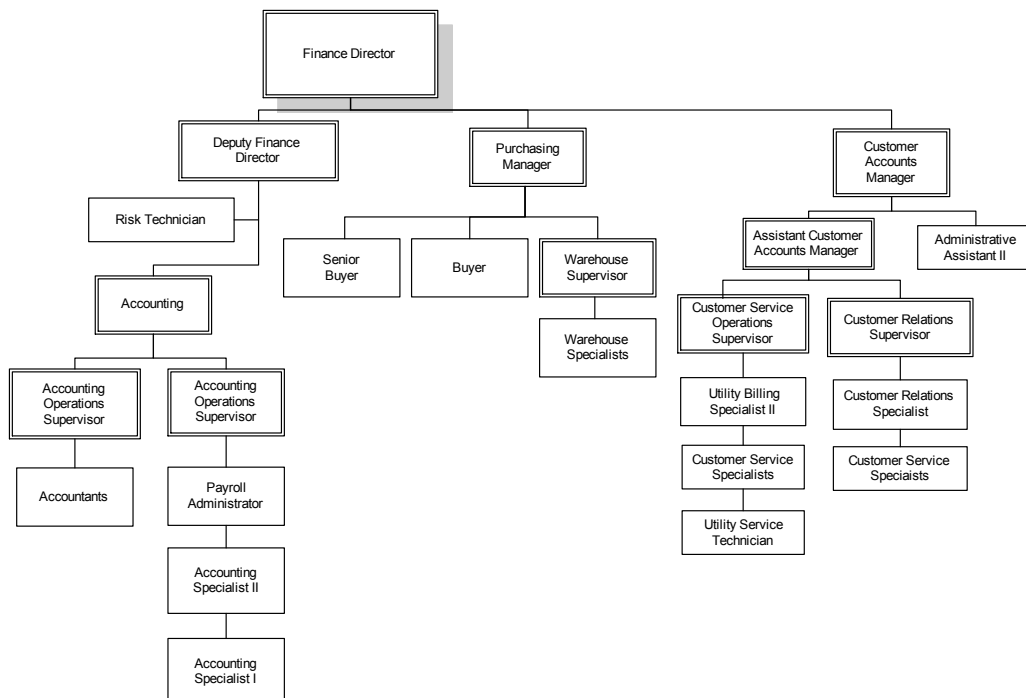
Procurement

- 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

\$ 496,040 GF

2,811,036 AL

\$ 3,307,076

Finance
Department

Accounting
Division

Values & Goals

Values & Goals

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 each month
- ◆ 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 more CAFR work in-house saving the City unnecessary fee expenses

Performance Measures:

	2016-17	2017-18	2018-19
Management Letter Comments	0	0	0
GFOA award for financial reporting (consecutive years)	27	28	29

Personnel Schedule

Finance Department

Accounting Division

Personnel Schedule

Classification	2018	Change	2019	Amount
Accountant II	1.00	(1.00)	0.00	0
Accountant III	0.00	1.00	1.00	37,977
Accountant IV	2.00	(1.00)	1.00	56,243
Accounting Operations Supervisor	2.00	0.00	2.00	118,519
Accounting Specialist I	1.00	0.00	1.00	28,641
Accounting Specialist II	1.00	0.00	1.00	32,136
Budget Analyst	1.00	(1.00)	0.00	0
Deputy Finance Director	1.00	0.00	1.00	91,936
Finance Director ¹	1.00	(0.15)	0.85	97,276
Payroll Administrator	1.00	0.00	1.00	49,234
Risk Technician ²	0.00	0.50	0.50	22,433
Total	11.00	(1.65)	9.35	534,395

Note: Allocations

Finance Director¹
15%-1350 & 85%-1331

Risk Technician²
50%-1350 & 50%-1331

Finance Department

Accounting Division

Appropriations Detail

Appropriations Detail

Account # 001-1331-513

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	680,065	570,677	617,927	534,395
1310	Temporary Labor	995	0	0	0
1410	Overtime	2,301	6,756	0	1,000
1641	Vacation/Terms & Buyout	16,923	39,404	0	0
2110	FICA	50,742	44,765	45,510	37,325
221x	Retirement	76,206	64,739	56,061	46,862
23xx	Insurance	115,320	103,032	112,468	106,533
2410	Workers' Compensation	4,963	1,721	1,730	1,496
26xx	Other Payroll Benefits	4,542	3,895	3,873	3,634
TOTAL PERSONAL SERVICES		952,057	834,989	837,569	731,245
<u>OPERATING EXPENSES</u>					
3110	Professional Services	6,799	8,297	7,150	0
3210	Auditing	103,195	84,496	85,000	85,000
3410	Contract Services	340	4,827	216	420
4010	Travel	3,800	7,581	5,030	6,000
4210	Postage	4,224	4,085	4,300	4,300
4310	Utilities	9,749	9,778	10,500	10,500
44xx	Rentals	105	0	0	0
4510	Insurance	3,787	3,504	4,244	4,068
46xx	Repairs & Maintenance Equipment	8,399	9,298	9,780	9,780
4710	Printing & Binding	382	39	400	400
4810	Promotional Activities	650	100	100	150
49xx	Other Current Charges	778	170	700	700
5180	Minor Furniture/Equipment	643	0	250	250
52xx	Operating Supplies	5,154	3,547	5,000	5,000
5410	Publications & Memberships	2,060	1,214	2,090	2,080
5520	Training	2,715	2,605	2,975	2,225
TOTAL OPERATING EXPENSES		152,780	139,541	137,735	130,873
<u>OTHER USES</u>					
9941	Utilities Allocation	(662,901)	(584,717)	(585,182)	(517,271)
TOTAL OTHER USES		(662,901)	(584,717)	(585,182)	(517,271)
TOTAL GENERAL FUND APPROPRIATIONS		441,936	389,813	390,122	344,847

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	837,569	731,245	(106,324)	-12.69%
Operating Expenses	137,735	130,873	(6,862)	-4.98%
Other Uses	(585,182)	(517,271)	67,911	-11.61%
TOTALS	390,122	344,847	(45,275)	-11.61%

Significant Budget Changes:

Personal Services decreased due to the elimination of an Accountant position and funding reallocations of other positions.

**Finance
Department**

**Accounting
Division**

**Appropriations
Summary**

Finance
Department

Customer
Service
Division

Values & Goals

Values & Goals

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

Task:

- ◆ In order to expedite and improve customer service, our first goal is to answer 90% of phone calls received within a maximum of 5 minute hold time
- ◆ Increase the number of customers who receive their utility bill via email only to 5,000
- ◆ Continue to provide customer education on how to manage utility consumption through inserts in bills 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 \$16,000 in utility billing production costs

Performance Measures:

	2016-17	2017-18	2018-19
Educational insert into bills (times per year)	N/A	N/A	4
Customer workshops (times per year)	N/A	N/A	4
In-home Energy Audits	N/A	N/A	200

Personnel Schedule

Classification	2018	Change	2019	Amount
Administrative Assistant II	1.00	0.00	1.00	31,762
Assistant Customer Accounts Manager	1.00	0.00	1.00	58,178
Customer Accounts Manager	1.00	0.00	1.00	81,370
Customer Relations Specialist	1.00	0.00	1.00	34,964
Customer Relations Supervisor	1.00	0.00	1.00	37,544
Customer Service Operations Supervisor	1.00	0.00	1.00	41,974
Customer Service Specialist	16.00	2.00	18.00	570,147
Utility Billing Specialist II	1.00	0.00	1.00	34,362
Utility Service Technician	1.00	0.00	1.00	32,718
Standby				7,000
Total	24.00	2.00	26.00	930,019

Finance Department

Customer Service Division

Personnel & Capital Outlay Schedules

Capital Outlay Schedule

Description	Funding/ Work order	Amount
Meter Reading Equipment (MC Lite)	Discretionary Sales Tax/ WF1187334	24,000
Total		24,000

Finance Department

Customer Service Division

Appropriations Detail

Appropriations Detail

Account # 001-1334-513

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	678,062	776,802	849,444	930,019
1310	Temporary Labor	5,454	0	0	0
1410	Overtime	19,104	35,195	30,000	30,000
1641	Vacation/Terms & Buyout	5,741	7,211	0	0
2110	FICA	50,090	58,396	60,491	64,638
221x	Retirement	58,196	59,222	63,622	69,773
23xx	Insurance	248,478	221,600	246,473	288,218
2410	Workers' Compensation	2,373	2,719	2,776	3,018
26xx	Other Payroll Benefits	3,870	3,607	4,331	1,536
TOTAL PERSONAL SERVICES		1,071,368	1,164,752	1,257,137	1,387,202
<u>OPERATING EXPENSES</u>					
3xxx	Professional Services	98,346	116,501	121,814	121,814
4010	Travel	1,068	911	2,500	2,500
41xx	Communication	9,006	9,309	10,990	10,990
4210	Postage	144,586	148,367	150,000	152,000
4310	Utilities	7,616	7,639	8,550	8,550
4410	Rentals	3,888	5,134	3,600	3,600
4415	Internal Fleet Lease	5,749	8,550	8,614	8,614
4510	Insurance	6,567	6,156	6,302	7,261
461x	Repairs & Maintenance- Vehicles	5,401	5,281	6,693	7,113
46xx	Repairs & Maintenance- Equipment	16,357	24,903	16,300	16,190
4710	Printing & Binding	821	1,397	1,000	9,387
4810	Promotional Activities	0	208	400	400
49xx	Other Current Charges	266,498	201,784	160,700	200,700
5180	Minor Furniture/Equipment	865	1,610	2,900	2,900
521x	Operating Supplies	37,062	37,104	35,400	35,400
5230	Fuel Purchase	4,148	3,503	4,500	4,500
5410	Publications & Memberships	0	96	1,000	1,000
5520	Training	6,817	537	3,000	3,000
TOTAL OPERATING EXPENSES		614,795	578,990	544,263	595,919
<u>CAPITAL OUTLAY</u>					
6410	Machinery & Equipment	0	0	0	24,000
TOTAL CAPITAL OUTLAY		0	0	0	24,000
<u>OTHER USES</u>					
9941	Utilities Allocation	(1,520,031)	(1,721,999)	(1,777,372)	(1,979,533)
TOTAL OTHER USES		(1,520,031)	(1,721,999)	(1,777,372)	(1,979,533)
TOTAL GENERAL FUND APPROPRIATIONS		166,132	21,743	24,028	27,588

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	1,257,137	1,387,202	130,065	10.35%
Operating Expenses	544,263	595,919	51,656	9.49%
Capital Outlay	0	24,000	24,000	100.00%
Other Uses	(1,777,372)	(1,979,533)	(202,161)	11.37%
TOTALS	24,028	27,588	3,560	14.82%

Significant Budget Changes:

The increase in Personal Services is related to adding two Customer Relations Specialists. Operating Expenses increased due to an increase in credit cards fees which is reflected in Other Current Charges (49xx).

**Finance
Department**

**Customer
Service
Division**

**Appropriations
Summary**

Values & Goals

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

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:

- Filled vacant buyer position with an experience and qualified individual
- Selected and implemented an on-line (e-Bid/RFX) system for electronic acceptance of solicitation responses
- Implemented an electronic contracts module to track contract information and make information available to City employees

Performance Measures:

	2016-17	2017-18	2018-19
Supplier training, targeting local suppliers (hours)	4	2	30
Department user training (hours)	6	10	45

Personnel Schedule

Classification	2018	Change	2019	Amount
Purchasing Manager	1.00	0.00	1.00	87,755
Senior Buyer	1.00	0.00	1.00	44,554
Buyer	1.00	0.00	1.00	37,648
Total	3.00	0.00	3.00	169,957

**Finance
Department**

**Procurement
Division**

**Personnel
Schedule**

Finance Department

Procurement Division

Appropriations Detail

Appropriations Detail

Account # 001-1366-513

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	149,004	150,445	167,190	169,957
1641	Vacation/Terms & Buyout	6,081	4,898	0	0
2110	FICA	11,586	11,293	12,261	12,429
221x	Retirement	20,594	20,143	18,127	18,581
23xx	Insurance	33,953	38,797	42,972	50,544
2410	Workers' Compensation	434	434	468	476
262x	Other Payroll Benefits	1,721	723	813	633
TOTAL PERSONAL SERVICES		223,373	226,733	241,831	252,620
<u>OPERATING EXPENSES</u>					
3410	Contract Services	3,838	5,130	3,940	12,320
4010	Travel	908	1,579	1,325	1,350
41xx	Communication	513	162	960	480
4210	Postage	190	107	135	130
4310	Utilities	3,876	4,012	3,895	4,000
4510	Insurance	890	902	924	1,000
463x	Repairs & Maintenance- Equipment	3,632	3,604	3,430	3,080
4710	Printing & Binding	117	54	130	130
4810	Promotional Activities	0	78	200	200
5210	Operating Supplies	3,440	2,380	2,800	2,500
5410	Publications & Memberships	868	831	800	1,585
5520	Training	1,630	1,070	2,100	2,100
TOTAL OPERATING EXPENSES		19,902	19,909	20,639	28,875
<u>OTHER USES</u>					
9941	Utilities Allocation	(131,369)	(182,514)	(191,603)	(168,897)
TOTAL OTHER USES		(131,369)	(182,514)	(191,603)	(168,897)
TOTAL GENERAL FUND APPROPRIATIONS		111,906	64,128	70,867	112,598

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	241,831	252,620	10,789	4.46%
Operating Expenses	20,639	28,875	8,236	39.91%
Other Uses	(191,603)	(168,897)	22,706	-11.85%
TOTALS	70,867	112,598	41,731	58.89%

Significant Budget Changes:

The change in Operating Expenses is due to an increase in Contract Services (3410) for E-Bid/RFx software. Additionally, the decrease in Other Uses is due to a reduction in the Cost Allocation resulting in less expenses being allocated to the utilities.

**Finance
Department**

**Procurement
Division**

**Appropriations
Summary**

Finance
Department

Warehouse
Division

Values & Goals

Values & Goals

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%

Major Accomplishments:

- Maintained a warehouse inventory discrepancy of less than 2%
- Successfully supported utility restoration in procuring and providing needed materials following Hurricane Irma
- Continue to efficiently procure inventory materials for large projects

Performance Measures:

	2016-17	2017-18	2018-19
Warehouse inventory accuracy	99.7%	99.4%	99.6%
Revenue from sale of scrap materials	\$90,000	\$80,000	\$95,000

Personnel Schedule

Classification	2018	Change	2019	Amount
Warehouse Specialist	2.00	0.00	2.00	56,160
Warehouse Supervisor	1.00	0.00	1.00	38,605
Total	3.00	0.00	3.00	94,765

**Finance
Department**

**Warehouse
Division**

**Personnel
Schedule**

Finance Department

Warehouse Division

Appropriations Detail

Appropriations Detail

Account # 001-1369-513

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	85,556	83,700	93,267	94,765
1410	Overtime	39	1,584	0	0
1641	Vacation/Terms & Buyout	454	0	0	0
211x	FICA	6,243	6,267	6,884	6,877
221x	Retirement	10,833	10,493	11,963	12,625
23xx	Insurance	24,248	17,701	28,572	22,957
2410	Workers' Compensation	3,577	3,537	3,880	3,942
26xx	Other Employee Benefits	22	11	0	0
TOTAL PERSONAL SERVICES		130,972	123,293	144,566	141,166
<u>OPERATING EXPENSES</u>					
41xx	Communication	183	198	120	180
4415	Internal Fleet Lease	1,003	1,505	2,211	2,211
4510	Insurance	669	722	913	1,002
461x	Repairs & Maintenance- Vehicles	2,455	476	3,239	4,263
4620	Repairs & Maintenance- Building	1,662	3,653	1,500	1,500
46xx	Repairs & Maintenance- Equipment	720	1,254	920	920
5180	Minor Furniture/Equipment	400	489	4,000	3,000
5210	Operating Supplies	659	914	1,000	1,000
5215	Uniforms	901	751	800	800
5230	Fuel Purchases	0	12	300	300
TOTAL OPERATING EXPENSES		8,652	9,974	15,003	15,176
<u>CAPITAL OUTLAY</u>					
6210	Buildings	0	0	50,000	0
6410	Machinery & Equipment	0	9,220	0	0
TOTAL CAPITAL OUTLAY		0	9,220	50,000	0
<u>OTHER USES</u>					
9941	Utilities Allocation	(132,049)	(137,167)	(200,163)	(145,335)
TOTAL OTHER USES		(132,049)	(137,167)	(200,163)	(145,335)
TOTAL GENERAL FUND APPROPRIATIONS		7,575	5,320	9,406	11,007

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	144,566	141,166	(3,400)	-2.35%
Operating Expenses	15,003	15,176	173	1.15%
Capital Outlay	50,000	0	(50,000)	-100.00%
Other Uses	(200,163)	(145,335)	54,828	-27.39%
TOTALS	9,406	11,007	1,601	17.02%

Significant Budget Changes:

Capital Outlay was removed for FY 18-19. Additionally, the decrease in Other Uses is due to reduction in the Cost Allocation resulting in less expenses being allocated to the utilities.

**Finance
Department**

**Warehouse
Division**

**Appropriations
Summary**



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Human Resources Department

Organization

Total Budget

\$ 237,320 GF

127,788 AL

\$ 365,108

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, risk management and safety/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:

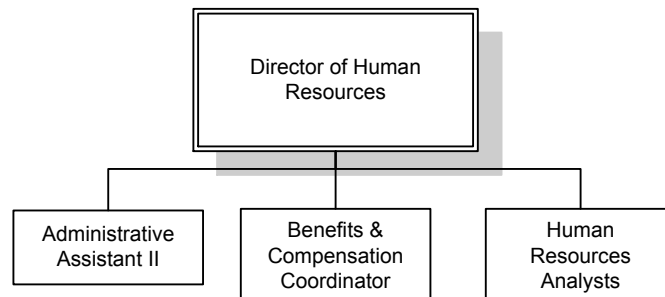
Management

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

Risk Management/Safety

- Compliance
- Record keeping
- Training
- Inspections
- Loss prevention/control
- Policy reviews/management (insurance)
- Reporting

Organizational Chart



Human
Resources
Department

Human
Resources
Division

Values & Goals

Values & Goals

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 open lines of communication between management and staff

Major Accomplishments:

- ❑ Selected new health insurance plan to mitigate the costs of claims
- ❑ Selected new dental and vision plans through a successful RFP process which resulted in cost savings to the employees
- ❑ Implemented Financial Wellness Program through our financial advisor (Fiduciary First) to assist employees with long-term financial goals and retirement planning
- ❑ Coordinated Medicare Informational Workshops to assist current employees and retirees with their retirement needs

Performance Measures:

	2016-17	2017-18	2018-19
Days to process applications	1	2	2
Days positions advertised	15	30	30
Days from employment offer to start date	15	14	14
Percentage of positions vacant	2.4	3.9	4.0

Personnel Schedule

Classification	2018	Change	2019	Amount
Administrative Asst. II	1.00	0.00	1.00	32,074
Benefits & Compensation Coordinator ¹	0.70	0.00	0.70	34,420
Director of Human Resources ²	0.25	0.25	0.50	37,042
Human Resources Analyst	2.00	0.00	2.00	65,893
Total	3.95	0.25	4.20	169,429

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 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	250,798	169,142	177,981	169,429
1410	Overtime	2,748	4,199	3,500	3,500
1641	Vacation/Terms & Buyout	5,757	3,492	0	0
2110	FICA	18,984	12,638	12,732	12,773
221x	Retirement	34,986	30,025	21,857	19,367
23xx	Insurance	36,907	26,311	32,817	46,905
2410	Workers' Compensation	723	491	498	474
26xx	Other Payroll Benefits	3,863	2,207	2,124	538
TOTAL PERSONAL SERVICES		354,766	248,505	251,509	252,986
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	32,514	32,497	46,000	51,000
3410	Contract Services	2,350	38	1,500	1,500
4010	Travel	359	1,012	1,000	1,000
41xx	Communication	373	16	50	50
4210	Postage	803	822	1,000	1,000
4310	Utilities	3,351	3,361	3,500	3,400
4510	Insurance	1,460	1,532	1,453	1,172
46xx	Repairs & Maintenance- Equipment	5,357	9,491	7,500	9,000
4710	Printing & Binding	646	996	2,500	2,500
4810	Promotional Activities	3,514	3,424	5,000	3,500
49xx	Advertising	690	1,798	5,400	4,400
4920	Other Current Charges	52	0	100	100
4930	Recognitions & Awards	8,028	7,939	10,000	10,000
5180	Minor Furniture/Equipment	4,299	193	4,000	3,000
5210	Operating Supplies	4,630	3,060	20,000	15,000
5215	Uniforms	51	0	500	500
5410	Publications & Memberships	803	998	2,000	2,000
552x	Training	3,526	2,840	2,500	3,000
TOTAL OPERATING EXPENSES		72,806	70,017	114,003	112,122
<u>OTHER USES</u>					
9941	Utilities Allocation	(158,203)	(114,668)	(131,584)	(127,788)
TOTAL OTHER USES		(158,203)	(114,668)	(131,584)	(127,788)
TOTAL GENERAL FUND APPROPRIATIONS		269,369	203,854	233,928	237,320

Appropriations Summary

	ADOPTED 2014-15	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	251,509	252,986	1,477	0.59%
Operating Expenses	114,003	112,122	(1,881)	-1.65%
Other Uses	(131,584)	(127,788)	3,796	-2.88%
TOTALS	233,928	237,320	3,392	1.45%

Human Resources Department

Human Resources Division

Appropriations Summary



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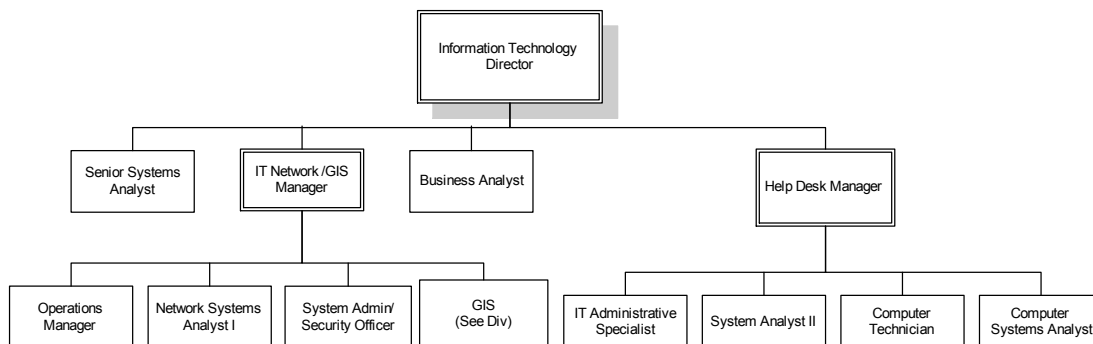
Tino Anthony, Information Technology Director

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

\$ 308,188 GF

1,532,224 AL

\$1,840,412

Information Technology Department

Information Systems Division

Values & Goals

Values & Goals

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
- ◆ Develop a social engineering plan with the goal of changing attitudes and behaviors in reference to email and social media utilizing City systems
- ◆ Evaluate City public administration software and hardware for replacement or upgrade
- ◆ 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:

- ☐ Installed new IBM System Performance 8 hardware
- ☐ Replaced network switches with upgraded hardware and software
- ☐ Installed new copiers at the City PD, Administration and Recreation department
- ☐ Purchased a new archive appliance for PD to store videos and photos securely
- ☐ Released a new up to date City website

Performance Measures:

	2016-17	2017-18	2018-19
PC network systems availability	99%	99%	99%
IBM System Performance availability	99%	99%	99%
Cyber intrusions mitigated	N/A	N/A	99%
Replacement/Upgrade of software/hardware	98	74	96

Personnel Schedule

Information Technology Department

Information Systems Division

Personnel & Capital Outlay Schedules

Classification	2018	Change	2019	Amount
Business Analyst	1.00	0.00	1.00	51,625
Computer Systems Analyst	1.00	0.00	1.00	47,757
Computer Technician	1.00	0.00	1.00	35,755
Help Desk Manager	1.00	0.00	1.00	55,806
Information Technology Director	1.00	0.00	1.00	120,474
IT Administrative Specialist	1.00	0.00	1.00	32,677
IT Network Manager	1.00	(0.50)	0.50	43,233
Network System Analyst I	1.00	0.00	1.00	54,184
Operations Manager	0.00	1.00	1.00	75,067
Senior Systems Analyst	1.00	0.00	1.00	81,910
Systems Analyst II	1.00	0.00	1.00	49,192
Sys Admin/Security Office	1.00	0.00	1.00	72,301
Standby				3,900
Total	11.00	0.50	11.50	723,881

Capital Outlay Schedule

Description	Funding/Work order	Amount
Information Technology Equipment		
Store Once Device	Current Revenue/ WF1187940	17,000
Antivirus Appliance	Current Revenue/ WF1187944	35,000
Veytec– Phone Hardware Upgrade	Current Revenue/ WF1187945	26,000
Copier	Current Revenue/ WF1187947	10,000
Plotter	Current Revenue/ WF1187948	12,000
Network Switch	Current Revenue/ WF1187948	19,000
Total		119,000

Information Technology Department

Information Systems Division

Appropriations Detail

Appropriations Detail

Account #001-1633-513

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	529,931	605,675	671,081	723,881
1410	Overtime	6,417	19,198	15,000	15,000
1641	Vacation/Terms & Buyout	12,441	7,238	0	0
2110	FICA	40,410	46,711	48,811	52,848
221x	Retirement	48,083	46,292	51,505	64,879
23xx	Insurance	98,308	96,523	112,296	124,568
2410	Workers' Compensation	1,530	1,755	1,834	3,014
26xx	Other Payroll Benefits	7,577	7,829	8,175	7,404
TOTAL PERSONAL SERVICES		744,697	831,221	908,702	991,594
<u>OPERATING EXPENSES</u>					
3xxx	Professional Services	4,335	14,451	18,900	20,900
4010	Travel	2,538	1,186	2,000	2,000
41xx	Communication	6,433	8,730	10,246	16,468
4210	Postage	22	1	100	100
4310	Utilities	46,056	35,500	50,740	20,400
4410	Rentals	33,113	34,106	35,000	35,820
4415	Internal Fleet Lease	6,053	9,350	9,443	9,443
4510	Insurance	10,777	9,649	9,706	10,833
461x	Repairs & Maintenance- Vehicles	3,587	2,403	3,116	2,688
46xx	Repairs & Maintenance- Equipment	598,909	709,111	624,171	641,991
49xx	Advertising-Other Ads	54	96	100	100
51xx	Minor Furniture/Equipment	157,108	127,276	111,500	106,500
52xx	Operating Supplies	7,165	2,480	2,500	2,500
5230	Fuel Purchases	137	90	200	200
5410	Publications & Memberships	494	718	625	625
5520	Training	32,614	23,463	27,900	24,900
TOTAL OPERATING EXPENSES		909,395	978,610	906,247	895,468
<u>CAPITAL OUTLAY</u>					
6410	Machinery & Equipment	148,883	136,715	123,000	119,000
TOTAL CAPITAL OUTLAY		148,883	136,715	123,000	119,000
<u>OTHER USES</u>					
9916	Computer Maintenance Charges	(152,210)	(157,310)	(161,140)	(165,650)
9941	Utilities Allocation	(1,282,378)	(1,466,766)	(1,451,608)	(1,532,224)
TOTAL OTHER USES		(1,434,588)	(1,624,076)	(1,612,748)	(1,697,874)
TOTAL GENERAL FUND APPROPRIATIONS		368,387	322,470	325,201	308,188

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	908,702	991,594	82,892	9.12%
Operating Expenses	906,247	895,468	(10,779)	-1.19%
Capital Outlay	123,000	119,000	(4,000)	-3.25%
Other Uses	(1,612,748)	(1,697,874)	(85,126)	5.28%
TOTALS	325,201	308,188	(17,013)	-5.23%

Information Technology Department

Information Systems Division

Appropriations Summary



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Geographic Information Systems Department

Organization

Total Budget
\$ 36,278 GF
326,500 AL
\$362,778

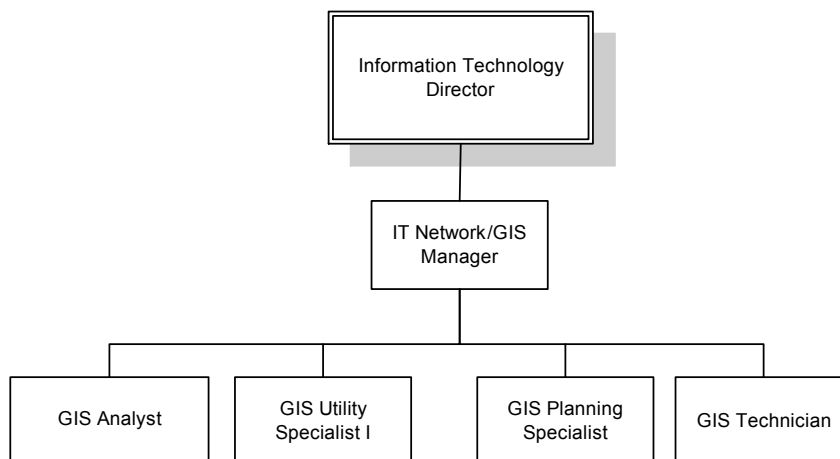
Tino Anthony, Information Technology Director

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



Values & Goals

Values & Goals

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

Task:

- ◆ Enable greater sharing and utilization for GIS data across City departments
- ◆ Generate usage of available training resources to enhance GIS data usage across City departments
- ◆ Provide mobile mapping capabilities for field crews

Major Accomplishments:

- Improved the accuracy of utilities and land base geodatabases
- Improved customer service by producing better products in shorter response time
- Improved online mapping applications and generated customer outage map

Performance Measures:

	2016-17	2017-18	2018-19
Days to complete work orders	<5	<5	<5
Work requests	>50	>50	>50
Completed work requests	787	581	602

Geographic Information Systems Department

GIS Division

Personnel Schedule

Personnel Schedule

Classification	2018	Change	2019	Amount
GIS Analyst	1.00	0.00	1.00	66,539
GIS Manager	1.00	(1.00)	0.00	0
GIS Planning Specialist	1.00	0.00	1.00	49,338
GIS Technician	1.00	0.00	1.00	40,144
GIS Utility Specialist I	1.00	0.00	1.00	53,899
IT Network Manager	0.00	0.50	0.50	43,233
Total	5.00	(0.50)	4.50	253,153

Note: Allocations

IT Network Manager
50% 1633, 50% 1731

Geographic Information Systems Department

GIS Division

Appropriations Detail

Appropriations Detail

Account # 001-1731-539

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	245,191	240,538	263,702	253,153
1410 Overtime	1,292	1,956	1,300	1,300
1641 Vacation/Terms & Buyout	0	4,306	0	0
2110 FICA	18,669	18,729	20,011	19,018
221x Retirement	23,328	22,677	25,513	20,308
23xx Insurance	57,758	47,183	53,900	50,152
2410 Workers' Compensation	689	689	739	709
262x Other Payroll Benefits	3,660	3,396	3,623	1,557
TOTAL PERSONAL SERVICES	350,587	339,474	368,788	346,197
<u>OPERATING EXPENSES</u>				
4010 Travel	3,401	2,719	3,400	3,400
41xx Communication	866	722	1,000	1,000
4210 Postage	0	13	100	100
4510 Insurance	1,640	1,546	1,524	1,581
46xx Repairs & Maintenance- Equipment	6,445	7,865	7,200	7,600
5180 Minor Furniture/Equipment	1,494	612	500	500
5210 Operating Supplies	1,185	1,927	1,800	1,800
5520 Training	732	1,067	600	600
TOTAL OPERATING EXPENSES	15,763	16,471	16,124	16,581
<u>OTHER USES</u>				
9941 Utilities Allocation	(329,714)	(320,349)	(346,421)	(326,500)
TOTAL OTHER USES	(329,714)	(320,349)	(346,421)	(326,500)
TOTAL GENERAL FUND APPROPRIATIONS	36,636	35,596	38,491	36,278

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	368,788	346,197	(22,591)	-6.13%
Operating Expenses	16,124	16,581	457	2.83%
Other Uses	(346,421)	(326,500)	19,921	-5.75%
TOTALS	38,491	36,278	(2,213)	-5.75%

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

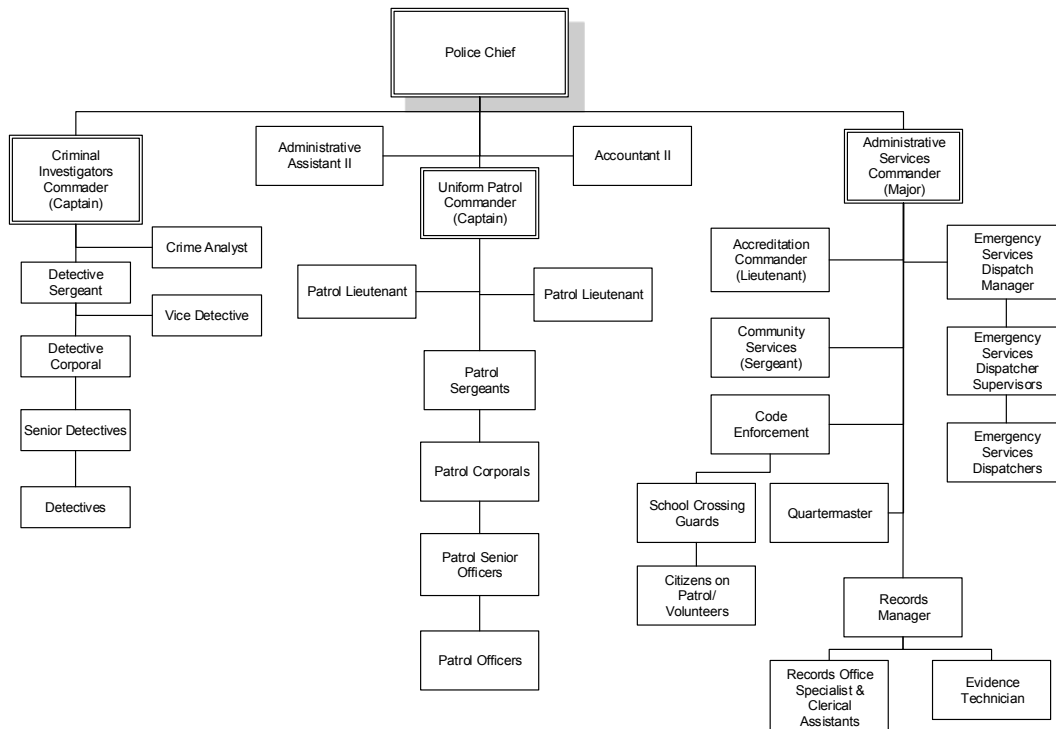
Criminal Investigation

- 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

\$ 9,579,924 GF

Police Department

Administration Division

Values & Goals

Values & Goals

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 intelligence led principals
- ◆ Monitor traffic patterns and frequency of high crash intersections
- ◆ Host community meetings with groups
- ◆ 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
- ◆ Provide up-to-date training with a focus on integrity, ethics, diversity and professionalism
- ◆ Stress minority hiring needs through career day presentations and active recruitment

Major Accomplishments:

- Received first ever State of Florida Accreditation by the Commission of Florida Accreditation
- Increased retention of sworn personnel enhanced recruitment through salary and benefit adjustments
- Significantly increased proactive Code Enforcement actions

Performance Measures:

	2016-17	2017-18	2018-19
Police CAD calls for Service	52,366	59,512	60,000
Part I crimes	1,240	1,558	1,511
Burglary	260	256	250
Theft	774	977	966
Traffic crashes	1,260	1,291	1,400
DUI arrests	36	44	60
Code Enforcement actions	1,004	1,127	1,200

Personnel Schedule

Police Department

Administration Division

Personnel Schedule

Classification	2018	Change	2019	Amount
Non-Sworn				
Accountant I	1.00	(1.00)	0.00	0
Accountant II	0.00	1.00	1.00	40,185
Administrative Assistant I	1.00	0.00	1.00	32,032
Administrative Assistant II	1.00	0.00	1.00	31,158
Clerical Assistant	3.00	0.00	3.00	70,908
Crime Analyst	0.00	1.00	1.00	35,630
Emergency Services Dispatcher I	9.00	0.00	9.00	265,032
Emergency Services Dispatcher II	1.00	0.00	1.00	43,160
Emergency Services Dispatcher III	4.00	0.00	4.00	158,142
Emergency Services Dispatcher Manager	1.00	0.00	1.00	53,498
Evidence Technician	1.00	0.00	1.00	33,738
Office Specialist	1.00	0.00	1.00	37,502
Records Section Supervisor	1.00	0.00	1.00	48,984
Senior Code Enforcement Officer	1.00	0.00	1.00	36,400
Code Enforcement Officer	1.00	1.00	2.00	68,120
Total Non-Sworn	26.00	2.00	28.00	954,489
Sworn				
Police Captain	2.00	0.00	2.00	172,278
Police Chief	1.00	0.00	1.00	111,696
Police Corp/Detective Corp	6.00	0.00	6.00	397,866
Police Lieutenant	3.00	0.00	3.00	257,575
Police Major	1.00	0.00	1.00	98,405
Police Officer/Det	35.00	0.00	35.00	1,669,612
Police Officer Recruit	1.00	0.00	1.00	33,634
Police Senior/Senior Det	15.00	0.00	15.00	902,210
Police Serg/Det Serg	7.00	0.00	7.00	545,009
Sworn Total	71.00	0.00	71.00	4,188,285
Part Time				
Civilian Investigator	1.00	0.00	1.00	25,896
Total Part Time	1.00	0.00	1.00	25,896
Standby				7,300
Total	98.00	2.00	100.00	5,175,970

Police Department

Administration Division

Appropriations Detail

Appropriations Detail

Account # 001-2111-521

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	4,099,991	4,313,913	4,866,646	5,175,970
1310	Temporary Labor	74,150	73,050	70,000	75,000
1410	Overtime	459,339	519,699	350,000	365,000
15xx	Special Pay	59,007	57,638	57,080	57,439
1641	Vacation/Terms & Buyout	80,127	74,017	0	0
2110	FICA	350,541	370,938	362,047	379,827
221x	Retirement	631,310	653,155	893,096	1,072,849
23xx	Insurance	718,560	854,402	984,501	1,036,050
2410	Workers' Compensation	139,338	147,346	147,393	155,523
26xx	Other Payroll Benefits	18,197	18,403	18,612	12,006
TOTAL PERSONAL SERVICES		6,630,560	7,082,561	7,749,375	8,329,664
<u>OPERATING EXPENSES</u>					
3xxx	Professional Services	4,960	10,847	6,800	6,800
3410	Contract Services	1,275	2,447	9,000	9,000
4010	Travel	15,325	20,522	15,000	15,000
41xx	Communication	39,176	40,004	42,000	42,000
4210	Postage	3,128	3,815	3,200	3,200
4310	Utilities	114,864	110,618	140,600	140,600
44xx	Fleet Lease	116,347	173,473	184,340	197,616
4510	Insurance	54,178	52,671	53,134	63,501
461x	Repairs & Maintenance- Vehicles	135,704	154,682	168,729	289,204
4620	Repairs & Maintenance- Building	1,336	236	3,500	3,500
4625	Repairs & Maintenance- Non-Build	368	4,477	4,000	4,000
4627	Repairs & Maintenance- Code Enfrmt	10,489	8,626	15,000	15,000
46xx	Repairs & Maintenance- Equipment	53,977	70,587	69,389	73,579
4710	Printing & Binding	850	1,880	3,000	3,000
4810	Promotional Activities	471	1,352	100	100
4911	Advertising	47	0	500	500
4920	Other Current Charges	2,965	8,996	8,000	8,000
4930	Community Services (other than forfeit)	23,203	16,057	1,560	1,560
4945	Injury/Damage to Others	2,500	2,700	0	0
4964	Investigative Funds	0	3,584	15,000	15,000
51xx	Minor Furniture/Equipment	37,921	43,559	15,500	15,500
5188	Automation Expense Only	1,250	2,805	4,000	4,000
521x	Operating Supplies	50,155	57,944	56,000	56,000
5215	Uniforms	36,366	57,995	50,000	57,100
5230	Fuel Purchases	125,226	123,771	170,000	170,000
5410	Publications & Memberships	4,111	3,895	4,000	4,000
5520	Training	45,841	21,979	52,500	52,500
TOTAL OPERATING EXPENSES		882,033	999,522	1,094,852	1,250,260
<u>CAPITAL OUTLAY</u>					
6410	Machinery & Equipment	8,569	0	0	0
TOTAL CAPITAL OUTLAY		8,569	0	0	0
TOTAL GENERAL FUND APPROPRIATIONS		7,521,162	8,082,083	8,844,227	9,579,924

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	7,749,375	8,329,664	580,289	7.49%
Operating Expenses	1,094,852	1,250,260	155,408	14.19%
TOTALS	8,844,227	9,579,924	735,697	8.32%

Significant Budget Changes:

Personal Services increased due to the addition of a Crime Analyst and a Code Enforcement Officer position. Additionally, retirement costs increased in the FY 18-19 budget. The increase in Operating Expenses is related to the radio system upgrade (\$124,000) which will be a ten year payment to Lake County.

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

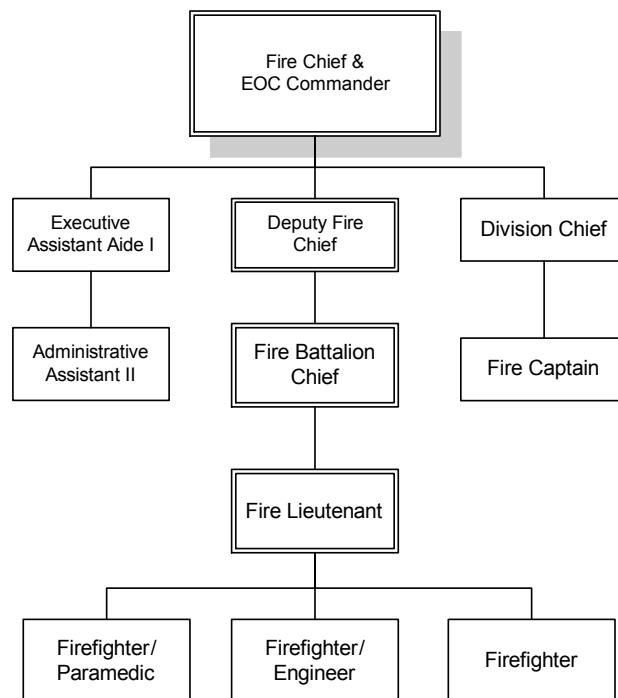
Training - Administration

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

Fire – Rescue

- Fire Suppression
- Rescue
- ALS First responder
- Extrication
- Hazardous materials
- Technical Rescue
- Airport fire rescue

Organizational Chart



Fire Department

Organization

Total Budget

\$ 5,731,397 GF

Fire Department

Fire Rescue Division

Values & Goals

Values & Goals

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
- ◆ Begin process to facilitate the design and construction of a new Fire headquarters facility
- ◆ 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
- Reorganizational plan with a staffing model for future growth
- Improve fire department efficiency within all divisions of operation due to implementation of reorganizational plan
- Implementation of code enforcement and fire inspection

Performance Measures:

	2016-17	2017-18	2018-19
Calls for service	10,000	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	2017	Change	2018	Amount
Fire Chief & EOC Commander	1.00	0.00	1.00	109,699
Deputy Fire Chief	1.00	0.00	1.00	89,170
Fire Division Chief	1.00	0.00	1.00	80,225
Fire Battalion Chief	3.00	0.00	3.00	206,202
Fire Captain	1.00	0.00	1.00	84,157
Fire Lieutenant	12.00	0.00	12.00	790,348
Firefighter Engineer	12.00	0.00	12.00	600,205
Firefighter	15.00	0.00	15.00	589,987
Executive Assistant/Admin. Aide I	0.00	1.00	1.00	48,006
Administrative Assistant II	1.00	0.00	1.00	27,976
Incentive Pay				16,560
School Pay				10,000
Working out of Class				15,000
Holiday Pay				99,788
Total Full Time	47.00	1.00	48.00	2,767,323

Fire Department

Fire Rescue Division

Personnel & Capital Outlay Schedules

Capital Outlay Schedule

Description	Funding/ Work order	Amount
Boat motor	Discretionary Sales Tax/ WF1187326	5,000
Total		5,000

Fire Department

Fire Rescue Division

Appropriations Detail

Appropriations Detail

Account # 001-2220-522

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>					
121x	Regular Salaries & Wages	2,510,829	2,568,402	2,705,487	2,767,323
1410	Overtime	279,153	256,197	175,000	215,000
15xx	Special Pay	118,567	178,642	199,147	183,729
1641	Vacation/Terms & Buyout	86,074	68,317	0	0
2110	FICA	217,708	223,767	207,367	196,140
221x	Retirement	545,851	644,166	724,396	798,656
23xx	Insurance	469,767	504,465	553,725	595,038
2410	Workers' Compensation	104,861	105,979	100,248	94,532
26xx	Other Payroll Benefits	7,787	8,498	8,421	8,133
TOTAL PERSONAL SERVICES		4,340,597	4,558,433	4,673,791	4,858,551
<u>OPERATING EXPENSES</u>					
3410	Contract Services	49,209	49,536	54,500	60,450
4010	Travel	320	1,254	2,500	4,000
4110	Communication	9,198	9,043	9,980	9,500
4210	Postage	484	111	500	500
4310	Utilities	77,786	74,547	67,500	75,000
4410	Rentals	2,209	2,195	3,050	2,500
4415	Internal Fleet Lease	93,651	134,549	135,631	135,628
4420	Capital Lease	0	0	50,000	0
4510	Insurance	27,256	27,780	27,323	30,237
461x	Repairs & Maintenance- Vehicles	149,398	202,789	178,730	206,571
4620	Repairs & Maintenance- Building	9,758	26,085	20,500	20,500
4625	Repairs & Maintenance- Non-Build	225	600	1,000	1,000
46xx	Repairs & Maintenance- Equipment	27,800	25,552	30,000	66,260
4710	Printing & Binding	1,159	1,459	1,050	1,100
4810	Promotional Activities	1,697	1,407	4,750	4,750
49xx	Other Current Charges	135	174	0	0
4980	Taxes	0	0	250	0
5180	Minor Furniture/Equipment	47,961	42,978	50,500	50,750
5210	Operating Supplies	43,070	72,733	54,700	54,700
5215	Uniforms	67,804	42,158	63,450	63,450
5230	Fuel Purchases	41,578	42,415	47,500	47,500
5410	Publications & Memberships	3,504	3,840	2,950	3,450
5520	Training	25,590	26,773	30,000	30,000
TOTAL OPERATING EXPENSES		679,792	787,978	836,364	867,846
<u>CAPITAL OUTLAY</u>					
6210	Buildings	0	8,500	0	0
6410	Machinery & Equipment	37,443	0	0	5,000
TOTAL CAPITAL OUTLAY		37,443	8,500	0	5,000
TOTAL GENERAL FUND APPROPRIATIONS		5,057,832	5,354,911	5,510,155	5,731,397

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	4,673,791	4,858,551	184,760	3.95%
Operating Expenses	836,364	867,846	31,482	3.76%
Capital Outlay	0	5,000	5,000	100.00%
TOTALS	5,510,155	5,731,397	221,242	4.02%

Significant Budget Changes:

The increase in Personal Services is related to adding an Executive Assistant/Admin Aide I position, increased overtime (1410), retirement (221x) and insurance (2310). A portion of the increase in Operating Expenses is related to the radio system upgrade (\$26,000) which will be a ten year payment to Lake County.

Fire Department

Fire Rescue Division

Appropriations Summary



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DC Maudlin, 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

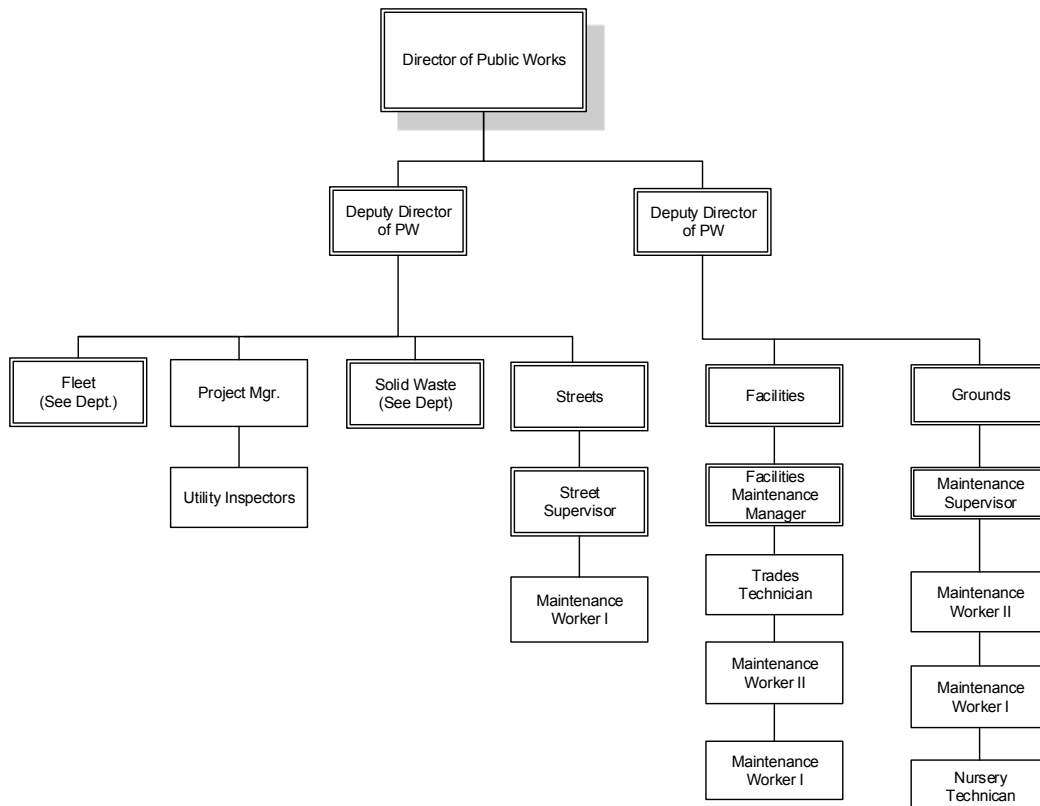
Facilities

- 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

\$ 3,966,205 GF

95,853 AL

\$ 4,062,058

Public Works
Department

Street
Maintenance
Division

Values & Goals

Values & Goals

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

Task:

- ◆ Continue to repair streets and complete scheduled street resurfacing
- ◆ Continue to survey and repair sidewalks
- ◆ Install sidewalks in established neighborhoods
- ◆ Ensure signs are replaced
- ◆ Maintain tree maintenance

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:

	2016-17	2017-18	2018-19
Regulatory signs replaced	130	800	650
Non-regulatory signs replaced	75	75	800
Reported sidewalk falls	1	2	1
Average pavement condition rating	70	75	75

Personnel Schedule

Classification	2018	Change	2019	Amount
Maintenance Worker I	2.00	0.00	2.00	49,816
Street Supervisor	1.00	0.00	1.00	42,453
Standby				3,650
Total	3.00	0.00	3.00	95,919

Public Works Department

Street Maintenance Division

Personnel Schedule

Public Works Department

Street Maintenance Division

Appropriations Detail

Appropriations Detail

Account # 001-5112-541

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	67,504	61,656	93,236	95,919
1410	Overtime	1,930	12,255	1,500	3,000
1641	Vacation/Terms & Buyout	5,744	0	0	0
2110	FICA	5,469	5,325	6,437	6,483
221x	Retirement	9,581	5,286	7,297	7,658
23xx	Insurance	15,710	21,916	25,010	25,866
2410	Workers' Compensation	5,764	5,960	7,203	7,418
26xx	Other Payroll Benefits	51	104	150	150
TOTAL PERSONAL SERVICES		111,753	112,502	140,833	146,494
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	3,357	5,842	5,000	15,000
3410	Contract Services	192	372	0	0
4010	Travel	0	0	750	750
41xx	Communication	100	868	640	1,180
4210	Postage	4	0	0	0
4310	Utilities	951,502	756,296	884,856	905,000
4410	Rentals	0	0	200	500
4415	Internal Fleet Lease	9,838	14,314	15,077	14,369
4510	Insurance	8,624	8,214	8,193	9,090
461x	Repairs & Maintenance- Vehicles	139,614	195,168	152,928	157,299
462x	Repairs & Maintenance- Non-Build	217,818	116,400	321,700	322,500
463x	Repairs & Maintenance- Equipment	459	420	520	520
4911	Advertising-Other Ads	0	0	200	500
4945	Injury/Damage to Others	7,500	430	2,500	2,500
5180	Minor Furniture/Equipment	1,224	388	500	2,500
5210	Operating Supplies	4,960	3,226	7,500	8,000
5215	Uniforms	482	607	735	750
5230	Fuel Purchases	3,575	3,908	4,500	4,500
5310	Materials & Supplies	4,178	2,278	4,000	5,000
5311	Materials - Street Signs	1,444	29,620	100	15,000
5520	Training	420	210	1,500	1,500
TOTAL OPERATING EXPENSES		1,355,291	1,138,561	1,411,399	1,466,458
<u>OTHER USES</u>					
9950	Contra- Expenses	(459)	0	0	0
TOTAL OTHER USES		(459)	0	0	0
TOTAL GENERAL FUND APPROPRIATIONS		1,466,585	1,251,063	1,552,232	1,612,952

Appropriations Summary

	ADOPTED 2014-15	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	140,833	146,494	5,661	4.02%
Operating Expenses	1,411,399	1,466,458	55,059	3.90%
TOTALS	1,552,232	1,612,952	60,720	3.91%

Public Works Department

Street Maintenance Division

Appropriations Summary

Public Works
Department

Facilities
Maintenance
Division

Values & Goals

Values & Goals

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

Task:

- ◆ Enhance City facilities
- ◆ Reduce operating costs by implementing energy efficiency initiatives
- ◆ Provide excellent customer service
- ◆ Strive to complete minor work orders in less than 2 days
- ◆ Reduce building energy consumption by conducting 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

Major Accomplishments:

- Supported Special Events
- Reduced costs on janitorial supplies by providing more options

Performance Measures:

	2016-17	2017-18	2018-19
Complete minor work orders in less than 2 business days	45%	50%	60%
% of staff’s available time charged directly to facility maintenance tasks	75%	85%	85%
% of preventative maintenance performed	65%	70%	75%

Personnel Schedule

Classification	2018	Change	2019	Amount
Deputy Director of Public Works ¹	0.50	0.00	0.50	35,038
Facilities Maintenance Manager	1.00	0.00	1.00	55,702
Maintenance Worker I ²	4.50	(1.00)	3.50	84,980
Maintenance Worker II	1.00	1.00	2.00	69,534
Trades Technician	4.00	0.00	4.00	130,665
Total	11.00	0.00	11.00	375,918

Notes: Allocations

Deputy Director of Public Works¹
 50%-5193, 50%-5194
 Maintenance Worker I²
 50%-5193, 50%-5194

Public Works Department

Facilities Maintenance Division

Personnel & Capital Outlay Schedules

Capital Outlay Schedule

Description	Funding/ Work order	Amount
HVAC Units	Discretionary Sales Tax	20,000
Pull behind pressure washer	Discretionary Sales Tax/ WF1187921	12,000
Total		32,000

Public Works Department

Facilities Maintenance Division

Appropriations Detail

Appropriations Detail

Account # 001-5193-519

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	320,655	322,090	372,008	375,918
1310	Temporary Labor	7,300	362	3,000	3,000
1410	Overtime	22,389	29,873	13,746	13,750
1641	Vacation/Terms & Buyouts	10,389	8,813	0	0
211x	FICA	26,307	26,236	27,112	26,793
221x	Retirement	39,614	35,535	36,597	38,018
23xx	Insurance	87,717	95,180	112,347	115,510
2410	Workers Compensation	14,081	13,946	14,037	14,363
262x	Other Payroll Benefits	1,303	1,219	1,197	1,158
TOTAL PERSONAL SERVICES		529,755	533,254	580,044	588,510
OPERATING EXPENSES					
3110	Professional Services	0	4,410	0	0
3410	Contract Services	28,721	25,133	65,600	66,600
4010	Travel	413	40	1,000	1,000
4110	Communication	4,041	4,211	4,058	4,058
4210	Postage	26	51	100	100
4310	Utilities	64,895	94,588	100,000	113,696
4410	Rentals	1,215	105	1,200	1,200
4415	Internal Fleet Lease	11,894	17,855	17,554	17,555
4510	Insurance	22,543	22,407	22,307	28,049
461x	Repairs & Maintenance- Vehicles	27,611	30,383	24,975	27,494
4620	Repairs & Maintenance- Buildings	72,670	101,442	115,000	115,000
4625	Repairs & Maintenance- Non-Build	85,924	92,821	69,000	74,000
46xx	Repairs & Maintenance- Equipment	16,963	18,406	18,631	18,720
4920	Other Current Charges	768	1,592	300	300
4980	Taxes	906	843	850	850
5180	Minor Furniture/Equipment	11,936	16,244	25,000	25,000
5210	Operating Supplies	53,655	64,228	77,200	84,500
5215	Uniforms	1,930	1,840	2,940	3,250
52xx	Fuel Purchases	6,574	7,387	9,710	9,700
5410	Publications & Memberships	0	0	213	0
5520	Training	555	564	2,000	2,000
TOTAL OPERATING EXPENSES		413,240	504,550	557,638	593,072
CAPITAL OUTLAY					
6310	Improvements other than Bldgs	20,102	0	50,000	0
6410	Machinery & Equipment	18,060	17,291	0	32,000
TOTAL CAPITAL OUTLAY		38,162	17,291	50,000	32,000
OTHER USES					
9941	Utilities Allocation	(50,726)	(55,393)	(62,353)	(63,713)
TOTAL OTHER USES		(50,726)	(55,393)	(62,353)	(63,713)
TOTAL GENERAL FUND APPROPRIATIONS		930,431	999,702	1,125,329	1,149,869

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	580,044	588,510	8,466	1.46%
Operating Expenses	557,638	593,072	35,434	6.35%
Capital Outlay	50,000	32,000	(18,000)	-36.00%
Other Uses	(62,353)	(63,713)	(1,360)	2.18%
TOTALS	1,125,329	1,149,869	24,540	2.18%

Public Works Department

Facilities Maintenance Division

Appropriations Summary

Public Works
Department

Grounds
Maintenance
Division

Values & Goals

Values & Goals

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
- ◆ 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:

- Cleaned up new park on Beverly Shores Drive
- Cleaned up Griffin Road frontage at Leesburg Gymnasium
- Improved appearance of Main Street annual plants

Performance Measures:

	2016-17	2017-18	2018-19
“Florida Friendly Landscape” areas	0	1	3
Areas maintained (acres per employee)	18	21	23
Tree City USA member (consecutive years)	17	18	19

Personnel Schedule

Classification	2018	Change	2019	Amount
Deputy Director of Public Works ¹	0.50	0.00	0.50	35,038
Maintenance Supervisor	1.00	0.00	1.00	51,646
Maintenance Worker I ²	6.50	0.00	6.50	159,693
Maintenance Worker II	2.00	0.00	2.00	57,076
Nursery Technician	1.00	0.00	1.00	31,158
Total	11.00	0.00	11.00	334,610

Notes: Allocations

Deputy Director of Public Works²

50%-5193, 50%-5194

Maintenance Worker I²

50%-5193, 50%-5194

Public Works Department

Grounds Maintenance Division

Personnel & Capital Outlay Schedules

Capital Outlay Schedule

Description	Funding/ Work order	Amount
Rough Terrain Vehicle (RTV)	Discretionary Sales Tax/ WF1187922	12,500
Total		12,500

Public Works Department

Grounds Maintenance Division

Appropriations Detail

Appropriations Detail

Account # 001-5194-519

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	269,074	274,363	333,632	334,610
1310	Temporary Labor	881	4,094	1,500	2,154
1410	Overtime	2,172	9,936	2,690	3,195
1641	Vacation/Terms & Buyout	1,466	4,750	0	0
211x	FICA	18,849	20,709	23,774	23,969
2210	Retirement	27,128	23,707	28,556	26,427
23xx	Insurance	77,128	84,854	101,509	114,098
2410	Workers' Compensation	10,766	11,568	12,610	12,820
262x	Other Payroll Benefits	1,535	2,300	2,349	2,733
TOTAL PERSONAL SERVICES		408,999	436,281	506,620	520,006
OPERATING EXPENSES					
31xx	Professional Services	8,154	6,800	0	0
3410	Contract Services	77,410	73,280	120,000	260,000
4010	Travel	0	117	300	300
41xx	Communication	260	191	318	320
4210	Postage	3	2	10	10
4310	Utilities	108,661	98,792	100,000	150,000
4410	Rentals	11,140	6,294	11,360	8,000
4415	Internal Fleet Lease	20,313	26,455	26,832	28,205
4425	Land Leases	0	1,800	900	900
4510	Insurance	14,020	12,925	12,993	14,637
461x	Repairs & Maintenance- Vehicles	36,983	30,323	36,130	35,432
4620	Repairs & Maintenance- Building	829	445	200	500
4625	Repairs & Maintenance- Non-Build	94,527	107,039	79,600	82,300
46xx	Repairs & Maintenance- Equipment	320	545	545	545
4710	Printing & Binding	39	19	40	40
4810	Promotional Activities	1,390	556	1,818	2,000
4945	Injury/ Damage to Others	998	0	0	500
5180	Minor Furniture/Equipment	17,844	13,498	5,200	5,200
5210	Operating Supplies	15,274	19,407	18,550	18,550
5215	Uniforms	2,258	2,208	2,450	2,550
52xx	Fuel Purchases	11,400	11,137	12,500	12,500
5410	Publications & Memberships	459	165	700	700
5520	Training	99	989	1,500	1,500
TOTAL OPERATING EXPENSES		422,381	412,987	431,946	624,689
CAPITAL OUTLAY					
6310	Improvements Other Than Bldgs	68,708	7,448	0	0
6410	Machinery & Equipment	0	6,998	0	12,500
TOTAL CAPITAL OUTLAY		68,708	14,446	0	12,500
OTHER USES					
9950	Contra- Expense	(10,516)	(10,516)	(10,516)	(13,500)
TOTAL OTHER USES		(10,516)	(10,516)	(10,516)	(13,500)
TOTAL GENERAL FUND APPROPRIATIONS		889,572	853,198	928,050	1,143,695

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	506,620	520,006	13,386	2.64%
Operating Expenses	431,946	624,689	192,743	44.62%
Capital Outlay	0	12,500	12,500	100.00%
Other Uses	(10,516)	(13,500)	(2,984)	28.38%
TOTALS	928,050	1,143,695	215,645	23.24%

Significant Budget Changes:

Operating Expenses increased due to an increase in Contract Services (3410) to maintain the Hwy 441 medians and increased utility costs (4310).

Public Works Department

Grounds Maintenance Division

Appropriations Summary

Public Works
Department

Administration
Division

Values & Goals

Values & Goals

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

Task:

- ◆ Execute budget for projects, striving to come in 5% under the budget
- ◆ Execute annual Capital Improvement Projects on schedule to minimize budget rollovers

Major Accomplishments:

- Completed Phase II of Venetian Gardens Master Plan (Ski Beach)
- Completed US 441 @ US 27 gateway
- Completed US 441 median landscaping
- Received three landscape grants (Gateway Entry, SR 44 and Hwy 441)

Performance Measures:

	2016-17	2017-18	2018-19
Projects completed	50%	60%	82%
Projects not completed, funds rolled forward	\$9,189,412	\$4,375,729	\$2,500,000

Personnel Schedule

Public Works Department

Administration Division

Personnel Schedule

Classification	2018	Change	2019	Amount
Deputy Director of Public Works ¹	0.10	0.00	0.10	8,757
Project Manager I ²	0.50	0.00	0.50	24,981
Total	0.60	0.00	0.60	33,738

Notes: Allocations

Deputy Director of Public Works¹

10%-5197, 45%-5143, 45%-5144

Project Manager I²

25%-3021, 25%-4021, 50%-5197

Public Works Department

Administration Division

Appropriations Detail

Appropriations Detail

Account # 001-5197-539

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	32,183	29,215	33,001	33,738
1410	Overtime	0	1,098	500	500
1641	Vacation/Terms & Buyout	617	1,763	0	0
2110	FICA	2,394	2,340	2,384	2,538
221x	Retirement	2,462	2,262	2,600	1,687
23xx	Insurance	24,238	25,459	21,671	18,914
2410	Workers' Compensation	709	683	715	734
262x	Other Payroll Benefits	442	376	410	487
TOTAL PERSONAL SERVICES		63,045	63,196	61,281	58,598
<u>OPERATING EXPENSES</u>					
3110	Professional Services	42	15,830	1,000	1,000
3130	Engineering Services	500	0	15,000	10,000
3410	Contract Services	2,559	2,777	4,230	4,230
4010	Travel	97	0	100	100
4110	Communication	547	472	435	72
4210	Postage	242	25	30	50
4310	Utilities	8,333	8,210	9,500	9,500
4415	Internal Fleet Lease	1,050	1,575	1,591	1,591
4510	Insurance	347	330	483	608
461x	Repairs & Maintenance- Vehicles	907	2,359	939	0
4620	Repairs & Maintenance- Building	0	0	300	300
463x	Repairs & Maintenance- Equipment	3,000	4,126	4,060	1,500
4710	Printing & Binding	0	39	40	40
4810	Promotional Activities	0	120	500	500
4911	Advertising	333	0	100	100
5180	Minor Furniture/Equipment	301	415	300	300
5210	Operating Supplies	2,470	1,823	2,000	1,700
5230	Fuel Purchases	553	571	600	300
5410	Publications & Memberships	600	620	620	640
5520	Training	676	663	700	700
TOTAL OPERATING EXPENSES		22,557	39,955	42,528	33,231
<u>OTHER USES</u>					
9941	Utilities Allocation	(29,961)	(36,104)	(36,333)	(32,140)
TOTAL OTHER USES		(29,961)	(36,104)	(36,333)	(32,140)
TOTAL GENERAL FUND APPROPRIATIONS		55,641	67,047	67,476	59,689

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	61,281	58,598	(2,683)	-4.38%
Operating Expenses	42,528	33,231	(9,297)	-21.86%
Other Uses	(36,333)	(32,140)	4,193	-11.54%
TOTALS	67,476	59,689	(7,787)	-11.54%

Public Works Department

Administration Division

Appropriations Summary



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Community Development Department

Organization

Total Budget
\$ 236,041 GF
288,494 AL
\$ 524,535

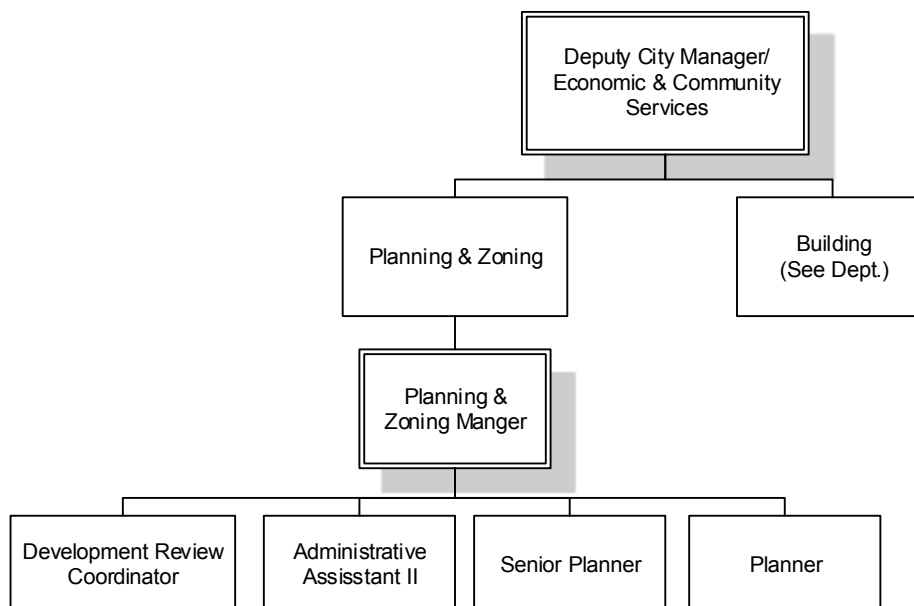
Michael Rankin, Deputy City Manager/Community Services

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

Values & Goals

Values & Goals

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:

- ◆ Educate citizens on common planning, zoning and development questions by completing a series of at least one 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 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
- ◆ Propose at least five reductions in unnecessary or redundant regulation by the end of the fiscal year by amending the Land Development Code (Chapter 25)
- ◆ 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
- ◆ Provide professional, timely and accurate reviews and recommendations to the City Commission (bi-weekly); Planning Commission (monthly) and Historic Preservation Board (quarterly)

Major Accomplishments:

- Revised zoning and future land use for 2600+/- acres for the Villages West lake
- Expanded City limits-annexation along major corridors for future development /tax base
- Extended current Impact Fee Waiver for redevelopment and new business
- Eliminated Impact Fees for downtown core area to encourage economic development
- Created MEC (Major Employment Center) Grant Program
- Implemented FSL (Facade Sign & landscape Grant Program)
- Created Donation Box ordinance to clean up unsightly, unmaintained donation bins
- Worked to reduce insurance costs for homeowners by utilizing the FEMA flood maps to more clearly define properties located within flood prone areas
- Provided flood mapping info to homeowners, banks, insurance and mortgage companies

Performance Measures:

	2016-17	2017-18	2018-19
Annexation Cases	5	6	7
Planned Unit Development Cases (PUD/SPUD)	9	7	14
Rezoning Cases	3	5	6
Site Plans Reviewed	30	32	35
Business Tax Receipts (new)	406	425	450
Business Tax Receipts (renewed)	2,100	2,250	2,500
Sign Grants reviewed	8	19	30

Personnel Schedule

Community Development Department

Planning & Zoning Division

Personnel Schedule

Classification	2018	Change	2019	Amount
Administrative Assistant II	1.00	0.00	1.00	37,523
Development Review Coordinator	1.00	0.00	1.00	63,856
Permit Specialist I ¹	0.25	0.00	0.25	6,994
Planning & Zoning Manager	1.00	0.00	1.00	86,030
Senior Planner	1.00	0.00	1.00	54,912
Planner	1.00	1.00	2.00	78,165
Total	5.25	1.00	6.25	327,480

Notes: Allocations

Permit Specialist I¹
75%-6131, 25%-6151

Community Development Department

Planning & Zoning Division

Appropriations Detail

Appropriations Detail

Account # 001-6151-515

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	213,830	260,726	283,659	327,480
1310	Temporary Labor	242	277	0	0
1410	Overtime	1,388	2,734	500	3,000
1641	Vacation/Terms & Buyout	3,764	0	0	0
2110	FICA	16,347	19,766	21,377	24,432
221x	Retirement	17,580	18,881	20,976	28,022
23xx	Insurance	34,378	43,528	40,581	65,861
2410	Workers' Compensation	612	736	795	809
26xx	Other Payroll Benefits	748	1,000	1,101	697
TOTAL PERSONAL SERVICES		288,889	347,648	368,989	450,301
OPERATING EXPENSES					
31xx	Professional Services	1,075	850	2,000	1,500
3410	Contract Services	13,954	5,307	12,500	10,000
4010	Travel	1,274	928	2,000	4,000
4110	Communication	516	894	300	500
4210	Postage	2,709	3,043	3,500	4,000
4310	Utilities	5,806	6,009	6,175	6,175
4415	Internal Fleet Lease	2,690	4,048	4,088	4,088
4510	Insurance	1,460	1,546	1,613	1,926
461x	Repairs & Maintenance- Vehicles	1,817	2,037	3,677	1,925
463x	Repairs & Maintenance- Equipment	5,786	6,239	7,690	8,170
4710	Printing & Binding	109	156	500	150
4810	Promotional Activities	0	220	50	150
4911	Advertising	21,479	14,840	15,000	15,000
4920	Other Current Charges	3,376	407	3,000	500
4930	Recognitions & Awards	0	126	100	150
5180	Minor Furniture/Equipment	101	584	300	2,000
5210	Operating Supplies	5,399	3,645	5,000	4,000
5215	Uniforms	0	168	100	150
5230	Fuel Purchases	1,537	1,583	1,250	1,600
5410	Publications & Memberships	1,034	1,140	4,171	4,500
5520	Training	5,024	900	2,500	3,750
TOTAL OPERATING EXPENSES		75,146	54,670	75,514	74,234
OTHER USES					
9941	Utilities Allocation	(200,220)	(208,959)	(244,477)	(288,494)
TOTAL OTHER USES		(200,220)	(208,959)	(244,477)	(288,494)
TOTAL GENERAL FUND APPROPRIATIONS		163,815	193,359	200,026	236,041

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	368,989	450,301	81,312	22.04%
Operating Expenses	75,514	74,234	(1,280)	-1.70%
Other Uses	(244,477)	(288,494)	(44,017)	18.00%
TOTALS	200,026	236,041	36,015	18.01%

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:

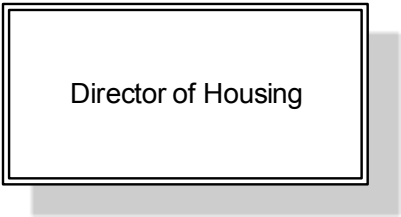
Housing

- 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**

\$ 185,752 GF

Housing Department

Administration Division

Values & Goals

Values & Goals

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

Task:

- ◆ Identify lots within the City that can accommodate single home development
- ◆ Develop a site plan to begin identifying the infrastructure needs and costs for single family home development
- ◆ Demolish existing sub-standard structures

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

Task:

- ◆ Facilitate the Neighborhood Stabilization Program (NSP) in partnership with Lake County Housing and other Affordable Housing Providers
- ◆ 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 and LSSC
- ◆ Provide a security camera system at our parks and apartment complex to ensure safety for our residents

Major Accomplishments:

- ☐ Provided home buying counseling to over 108 residents
- ☐ Leased Mispah/Simmons Apartment Complex
- ☐ Identified 10 homes in need of demolition
- ☐ Demolished 7 vacant/dilapidated homes in the community

Performance Measures:

	2016-17	2017-18	2018-19
Demolition of sub-standard structures	12	7	7
Development of in-fill lots	0	2	4
Housing Assistance Counseling Provided	210	280	180
Neighborhood meetings (West Leesburg, etc.)	12	10	10
Charets (Visionary planning sessions)	1	2	3
Workshops/Conferences	3	3	7

Personnel Schedule

Classification	2018	Change	2019	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 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	89,965	92,144	96,762	94,910
1641 Vacation/Terms & Buyouts	3,871	7,088	0	0
2110 FICA	7,018	7,428	7,262	7,037
221x Retirement	4,498	4,607	4,838	4,746
23xx Insurance	15,566	15,589	17,385	17,817
2410 Workers' Compensation	263	278	271	266
26xx Other Payroll Benefits	2,786	2,760	2,760	2,751
TOTAL PERSONAL SERVICES	123,967	129,894	129,278	127,527
<u>OPERATING EXPENSES</u>				
3410 Contract Services	46,278	88,836	100,000	0
4010 Travel	486	217	2,000	2,000
4110 Communication	1,741	1,623	3,610	3,610
4210 Postage	799	255	500	500
4310 Utilities	16,790	15,548	19,000	30,300
4410 Rentals	168	125	0	0
4510 Insurance	1,399	1,404	1,452	1,581
462x Repairs & Maintenance- Buildings	8,386	202	7,960	7,960
46xx Repairs & Maintenance- Equipment	4,588	3,481	3,510	3,310
4710 Printing & Binding	0	78	200	200
48xx Promotional Activities	345	100	500	500
49xx Advertising	62	0	0	0
4980 Taxes	18,882	4,186	0	0
52xx Operating Supplies	912	1,148	2,100	2,100
5410 Publications & Memberships	676	368	3,164	3,164
5520 Training	1,930	990	3,000	3,000
TOTAL OPERATING EXPENSES	103,442	118,561	146,996	58,225
TOTAL GENERAL FUND APPROPRIATIONS	227,409	248,455	276,274	185,752

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	129,278	127,527	(1,751)	-1.35%
Operating Expenses	146,996	58,225	(88,771)	-60.39%
TOTALS	276,274	185,752	(90,522)	-32.77%

Significant Budget Changes:

The change in Operating Expenses is due to removing Contract Services expenses (3410) which was associated with demolition costs.

**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

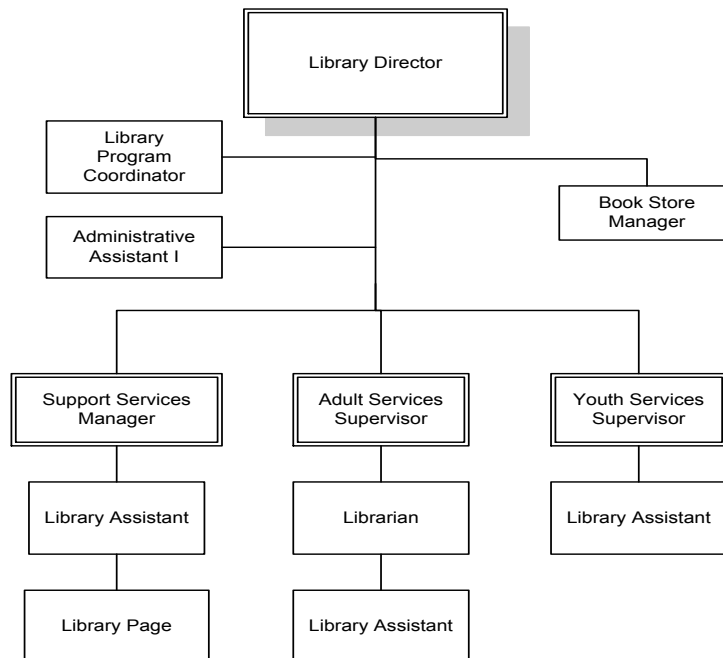
Youth Services

- 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

\$ 1,601,545 GF

Library Department

Library Division

Values & Goals

Values & Goals

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:

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

Major Accomplishments:

- Opened Passport Acceptance Center in March 2017
- Hosted a solar eclipse event on August 21 which drew in approximately 2,200 people
- Presented in-house and outreach programming to 14,435 youth ages birth -18

Performance Measures:

	2016-17	2017-18	2018-19
Number of library visits	265,452	269,892	300,000
Hours of public computer use/wireless access	68,412	72,000	78,000
Program attendance	21,024	21,600	22,200
Print/non print checkouts	254,844	264,000	276,000
Digital resources downloaded or streamed	43,500	45,600	48,000
Youth reached through programs	14,424	15,000	15,600
Youth check outs	76,020	84,000	90,000
Learners in adult basic education	468	564	600
Users receiving technology instruction	30,576	31,200	32,400
People assisted with social/economic programs	1,728	2,352	2,700

Personnel Schedule

Library Department

Library Division

Personnel Schedule

Classification	2018	Change	2019	Amount
Administrative Assistant I	1.00	0.00	1.00	43,577
Adult Services Supervisor	1.00	0.00	1.00	37,814
Librarian	2.00	0.00	2.00	70,012
Library Assistant	9.00	0.00	9.00	240,323
Library Assistant/Adult Services	2.00	0.00	2.00	57,699
Library Director	1.00	0.00	1.00	89,149
Library Program Coordinator	1.00	0.00	1.00	34,424
Support Services Manager	1.00	0.00	1.00	42,474
Youth Services Supervisor	1.00	0.00	1.00	41,413
Total Full Time	19.00	0.00	19.00	656,885
Library Assistant	3.00	3.00	6.00	73,949
Library Assistant/Adult Services	0.00	1.00	1.00	12,459
Library Page	3.00	0.00	3.00	46,007
Total Part Time	6.00	4.00	10.00	132,415
Book Store Manager (Paid Thru Friends)	1.00	0.00	1.00	7,157
Library Assistant Temp	2.00	0.00	2.00	22,863
Total Temporary Labor	3.00	0.00	3.00	30,020
Total Number of Positions	28.00	4.00	32.00	819,320

Library Department

Library Division

Appropriations Detail

Appropriations Detail

Account # 001-7111-571

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>					
1210	Regular Salaries & Wages	585,390	603,228	641,202	656,885
1220	Permanent/ Part time Salaries & Wages	58,008	61,947	76,313	132,415
1310	Temporary Labor	20,193	22,308	25,054	30,020
1410	Overtime	173	19,958	16,000	16,000
1641	Vacation/Terms & Buyout	9,622	13,354	0	0
2110	FICA	49,048	52,596	52,644	60,320
221x	Retirement	46,627	46,908	51,964	51,091
23xx	Insurance	151,702	155,364	157,611	154,437
2410	Workers' Compensation	1,886	2,004	2,009	2,154
26xx	Other Employee Benefits	1,568	1,683	1,707	1,554
TOTAL PERSONAL SERVICES		924,217	979,350	1,024,504	1,104,876
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	6,542	2,505	5,400	5,400
3410	Contract Services	9,736	7,418	4,100	17,260
4010	Travel	186	160	600	600
4110	Communication	2,642	3,850	3,600	3,180
4210	Postage	1,234	1,654	2,980	3,125
4310	Utilities	147,305	144,661	149,669	146,527
4410	Rentals	14,760	14,787	15,100	15,100
4510	Insurance	17,094	16,401	16,185	16,534
4620	Repairs & Maintenance- Building	7,853	10,470	13,126	17,391
46xx	Repairs & Maintenance- Equipment	18,794	17,825	20,061	20,351
4710	Printing & Binding	7,137	7,337	7,100	7,350
4810	Promotional Activities	2,240	1,732	2,180	2,180
4911	Advertising	0	636	150	150
4920	Other Current Charges	287	960	700	1,021
5180	Minor Furniture/Equipment	24,189	4,372	18,926	7,000
5210	Operating Supplies	30,715	32,817	30,000	30,000
5410	Publications & Memberships	39,573	45,092	42,000	42,000
541x	Library Materials	156,502	150,308	160,000	160,000
5520	Training	3,042	811	1,500	1,500
TOTAL OPERATING EXPENSES		489,831	463,796	493,377	496,669
TOTAL GENERAL FUND APPROPRIATIONS		1,414,048	1,443,146	1,517,881	1,601,545

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	1,024,504	1,104,876	80,372	7.84%
Operating Expenses	493,377	496,669	3,292	0.67%
TOTALS	1,517,881	1,601,545	83,664	5.51%

Significant Budget Changes:

The majority of the increase is attributable to re-opening the Library on Friday's.

**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

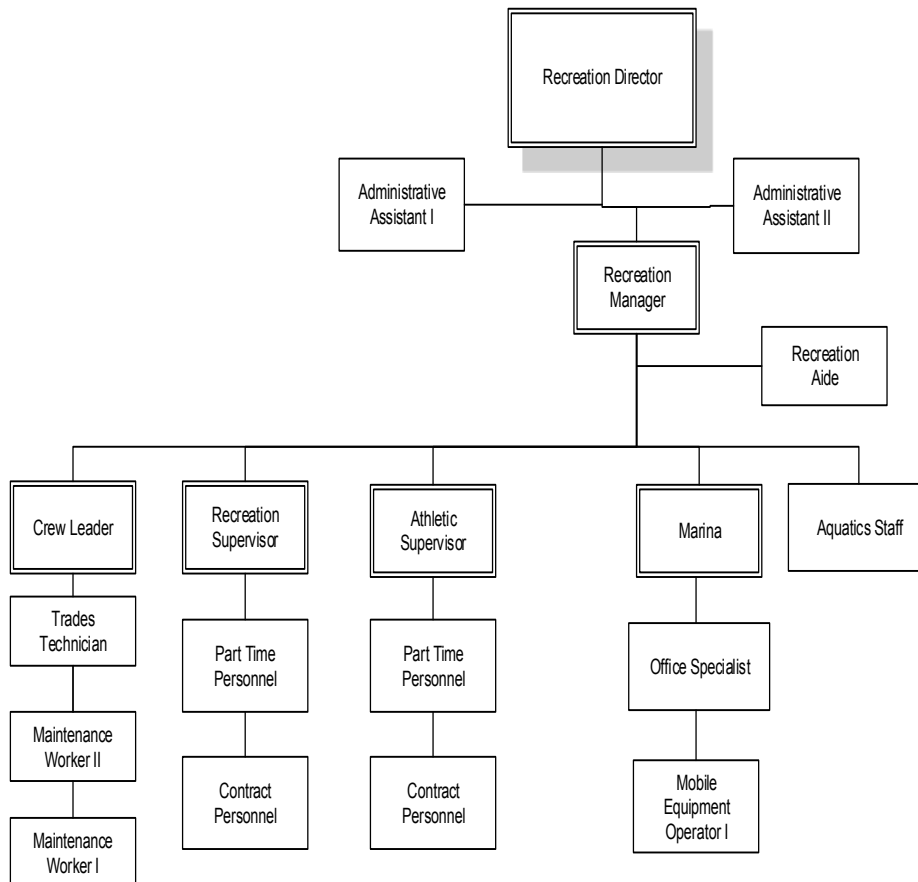
Programs

·Provide athletic, cultural, and
Leisure programs

Marina

·Operation

Organizational Chart



Recreation Department

Organization

Total Budget

\$ 1,879,878 GF

Recreation Department

Programs

Values & Goals

Values & Goals

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

Task:

- ◆ Identify areas of blight where redevelopment opportunities can be enhanced through recreation programs and facilities
- ◆ Secure funding for the construction and management of a teen center facility connected to the Leesburg Recreation Complex
- ◆ Create interconnecting facilities by linking city and recreation properties via city trails and sidewalks

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

Task:

- ◆ Develop a special event division within the recreation department to enhance the recreational event opportunities in Leesburg
- ◆ Develop multiple fundraisers to assist with the funding of the 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
- ◆ Diversify program offerings by creating teen programs and expanding the nature program
- ◆ Attract and retain a minimum of three mid to high level fishing events per year
- ◆ Attract and retain a minimum of fifteen tournament rentals at athletic facilities per year

Major Accomplishments:

- ☐ Completed and successfully operated Roger's Park splash pad and pavilion
- ☐ New programs created: Pep Squad, Kickball (2 seasons), brought adult soccer program in-house
- ☐ Increased athletic field rental revenue by \$6,213 and all outdoor facility rentals by \$12,000
- ☐ Hosted three mid-high level and one minor level fishing tournaments
- ☐ Processed over 70 special event permits

Performance Measures:

	2016-17	2017-18	2018-19
Youth participation in recreation programs	995	1,050	1,102
Number of recreation programs offered	43	48	50
Amount of scholarships offered	\$2,925	\$3,100	\$3,400
Splash pad attendance	12,430	13,500	14,000
Number of tournament rentals at athletic fields	15	18	22
Revenue from tournament rentals at athletic fields	\$40,844	\$47,057	\$50,000
Number of fishing tournaments hosted	6	4	6

Personnel Schedule

Recreation Department

Programs

Personnel Schedule

Classification	2018	Change	2019	Amount
Administrative Assistant I	1.00	0.00	1.00	29,682
Administrative Assistant II	1.00	0.00	1.00	33,675
Athletic Supervisor	1.00	0.00	1.00	35,963
Crew Leader	1.00	0.00	1.00	54,558
Maintenance Worker I	4.00	0.00	4.00	112,362
Maintenance Worker II	1.00	0.00	1.00	32,739
Recreation Aide	1.00	0.00	1.00	25,917
Recreation Director	1.00	0.00	1.00	75,130
Recreation Manager	1.00	0.00	1.00	63,627
Recreation Supervisor	1.00	0.00	1.00	51,355
Trades Technician	1.00	0.00	1.00	42,141
Total	14.00	0.00	14.00	557,149

Recreation Department

Programs

Appropriations Detail

Appropriations Detail

Account # 001-8125-572

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
PERSONAL SERVICES				
12xx Regular Salaries & Wages	467,863	491,118	544,067	557,149
1310 Temporary Labor	87,351	117,360	127,467	122,800
1410 Overtime	6,112	19,261	16,750	19,750
1641 Vacation/Terms & Buyout	12,058	18,201	0	0
2110 FICA	40,968	46,609	38,908	39,098
221x Retirement	52,394	52,450	60,268	63,443
23xx Insurance	150,669	148,242	191,232	180,545
2410 Workers' Compensation	16,575	19,529	15,128	15,455
262x Other Payroll Benefits	7,128	6,240	6,069	6,189
TOTAL PERSONAL SERVICES	841,118	919,010	999,889	1,004,429
OPERATING EXPENSES				
3410 Contract Services	30,879	37,955	38,300	45,850
4010 Travel	425	192	1,400	1,400
41xx Communication	1,479	1,634	2,200	1,830
4210 Postage	310	264	500	500
4310 Utilities	249,547	229,765	240,000	240,000
4410 Rentals	541	510	2,950	1,950
4415 Internal Fleet Lease	22,223	25,107	25,473	25,112
4510 Insurance	15,756	16,126	18,105	18,496
461x Repairs & Maintenance- Vehicles	25,914	27,303	28,665	24,872
46xx Repairs & Maintenance- Equipment	14,747	16,423	20,760	38,420
4710 Printing & Binding	2,829	3,128	4,900	5,600
4810 Promotional Activities	241	246	740	1,100
4911 Advertising- Other Ads	1,062	55	2,085	3,335
4920 Other Current Charges	2,530	2,636	2,530	2,525
4930 Recognitions & Awards	5,881	6,466	12,890	11,520
5180 Minor Furniture/Equipment	25,828	25,958	27,780	32,028
5210 Operating Supplies	84,812	69,359	94,798	88,000
5215 Uniforms	4,105	4,402	5,430	5,770
5216 Team Uniforms	21,405	17,326	22,170	24,350
5230 Fuel Purchases	9,475	8,694	9,500	9,500
5280 Chemicals	13,118	14,075	13,000	7,500
5410 Publications & Memberships	1,710	1,680	3,172	3,215
5520 Training	2,731	2,282	4,900	4,900
TOTAL OPERATING EXPENSES	537,548	511,586	582,248	597,773
CAPITAL OUTLAY				
6410 Machinery & Equipment	0	8,092	0	0
TOTAL CAPITAL OUTLAY	0	8,092	0	0
TOTAL GENERAL FUND APPROPRIATIONS	1,378,666	1,438,688	1,582,137	1,602,202

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	999,889	1,004,429	4,540	0.45%
Operating Expenses	582,248	597,773	15,525	2.67%
Capital Outlay	0	0	0	0.00%
TOTALS	1,582,137	1,602,202	20,065	1.27%

Significant Budget Changes:

The increase in Operating Expenses is attributable to an increase in Contract Services (3410) due to fishing tournament sponsorships and increases in Repairs & Maintenance expenses.

Recreation Department

Programs

Appropriations Summary

Recreation
Department

Marina
Division

Values & Goals

Values & Goals

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
- ◆ Develop lake specific programs to introduce Leesburg’s natural resources to Leesburg and Lake County residents
- ◆ Provide affordable wet and dry storage with great customer service

Major Accomplishments:

- Introduced a youth boating day in conjunction with Leesburg Fire Department, US Coast Guard Auxiliary, and Sea Tow to introduce youth to boating in Leesburg
- Recertified as a Clean Marina, Clean Boatyard and Clean/Resilient Marina status through the DEP

Performance Measures:

	2016-17	2017-18	2018-19
Literature distributed at the Marina	N/A	250	300
Programs developed to introduce Leesburg’s natural resources	2	2	3
Wet slips available	44	44	44
Wet slip occupancy	98%	100%	100%
Dry slips available	151	147	147
Dry slip occupancy	98%	90%	95%
Gallons sold-unleaded	27,376	28,250	29,000

Personnel Schedule

Classification	2018	Change	2019	Amount
Mobile Equipment Operator I	1.00	0.00	1.00	25,189
Office Specialist	1.00	0.00	1.00	27,768
Total	2.00	0.00	2.00	52,957

Recreation Department

Marina Division

Personnel Schedule

Recreation Department

Marina Division

Appropriations Detail

Appropriations Detail

Account # 001-8151-575

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	50,317	52,467	50,939	52,957
1310	Temporary Labor	18,405	21,566	25,000	25,000
1410	Overtime	3,802	2,295	2,500	2,500
1641	Vacation/Terms&Buyout	0	412	0	0
2110	FICA	5,333	5,642	3,901	3,522
221x	Retirement	2,516	2,623	2,547	2,648
23xx	Insurance	11,741	11,012	6,321	19,441
2410	Workers' Compensation	1,633	1,571	1,083	1,136
26xx	Other Payroll Benefits	233	840	1,484	51
TOTAL PERSONAL SERVICES		93,980	98,428	93,775	107,255
<u>OPERATING EXPENSES</u>					
3410	Contract Services	1,169	1,846	2,250	3,600
41xx	Communication	51	0	0	0
4210	Postage	1,280	976	1,150	1,000
4310	Utilities	16,628	15,336	18,000	18,000
4415	Internal Fleet Lease	8,980	8,136	8,899	8,899
4510	Insurance	8,588	8,453	8,401	9,232
461x	Repairs & Maintenance- Vehicles	17,092	7,480	16,723	16,080
4620	Repairs & Maintenance- Building	156	130	6,700	10,000
4625	Repairs & Maintenance- Non-Build	293	1,870	1,675	4,675
46xx	Repairs & Maintenance- Equipment	963	1,447	770	1,420
4710	Printing & Binding	39	300	1,000	650
4911	Advertising	0	0	300	300
4920	Other Current Charges	3,946	4,542	4,000	4,500
4945	Injury/ Damage to Others	1,295	10,988	5,000	5,000
4980	Taxes	871	31	0	0
5180	Minor Furniture/Equipment	478	381	300	1,200
5210	Operating Supplies	2,181	2,523	3,500	3,500
5215	Uniforms	80	222	250	325
52xx	Fuel Purchases	72,115	76,210	88,375	82,040
TOTAL OPERATING EXPENSES		136,205	140,871	167,293	170,421
TOTAL GENERAL FUND APPROPRIATIONS		230,185	239,299	261,068	277,676

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	93,775	107,255	13,480	14.37%
Operating Expenses	167,293	170,421	3,128	1.87%
TOTALS	261,068	277,676	16,608	6.36%

Significant Budget Changes:

Personal Services increased due to additional insurance costs (2310).

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.

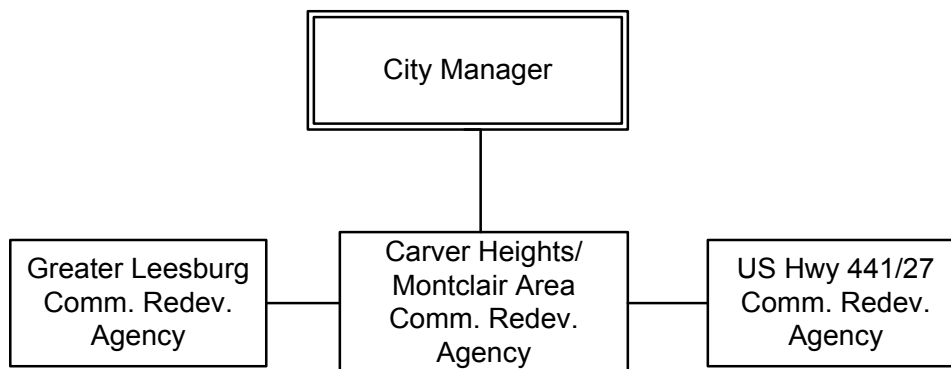
The Leesburg Redevelopment Plan identified four major objectives:

- 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

\$ 944,703

Greater Leesburg CRA Fund

Revenue Sources & Appropriations

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>REVENUE SOURCES</u>				
Taxes	125,156	129,203	145,749	179,849
Intergovernmental Revenue	175,790	175,852	199,314	244,078
Miscellaneous Revenue	11,608	4,663	4,000	6,500
Other Sources	0	0	0	514,276
TOTAL REVENUE SOURCES	312,554	309,718	349,063	944,703
<u>APPROPRIATIONS</u>				
CRA	276,865	255,290	349,063	944,703
TOTAL APPROPRIATIONS	276,865	255,290	349,063	944,703

Revenue Detail

Greater Leesburg CRA Fund

Revenue Detail

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>TAXES</u>				
31101 Current Property Taxes	125,156	129,203	145,749	179,849
TOTAL TAXES	125,156	129,203	145,749	179,849
<u>INTERGOVERNMENTAL REVENUES</u>				
33731 Lake County/Redevelopment	175,790	175,852	199,314	244,078
TOTAL INTERGOVERNMENTAL	175,790	175,852	199,314	244,078
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	12,918	6,879	4,000	6,500
36130 Gain/Loss Investments	(1,310)	(2,216)	0	0
TOTAL MISCELLANEOUS REVENUE	11,608	4,663	4,000	6,500
<u>OTHER SOURCES</u>				
38401 Debt Proceeds	0	0	0	0
38891 Fund Balance Appropriated	0	0	0	514,276
TOTAL OTHER SOURCES	0	0	0	514,276
TOTAL RESOURCES	312,554	309,718	349,063	944,703

**Greater
Leesburg
CRA Fund**

**Appropriations
Detail**

Appropriations Detail

Account # 016-6189-5xx

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING EXPENSES</u>					
3110	Professional Services	22,898	251	0	0
3410	Contract Services	4,532	0	0	0
4510	Insurance	2,626	2,678	2,678	2,946
4920	Other Current Charges-CDC	149,760	151,601	171,105	215,213
4980	Taxes	10,806	0	0	0
TOTAL OPERATING EXPENSES		190,622	154,530	173,783	218,159
<u>CAPITAL OUTLAY</u>					
6310	Improvements Other Than Bldgs	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0
<u>DEBT SERVICE</u>					
71xx	Principal	52,000	74,000	79,000	79,000
72xx	Interest	28,343	26,510	23,193	22,044
73xx	Fees	500	250	500	500
TOTAL DEBT SERVICE		80,843	100,760	102,693	101,544
<u>GRANTS & AIDS</u>					
8214	Matching Landscape/Façade Grt	5,400	0	0	0
TOTAL GRANTS & AIDS		5,400	0	0	0
<u>OTHER USES</u>					
9131	Transfer to Capital Projects	0	0	0	625,000
9910	Reserve for Future	0	0	72,587	0
TOTAL OTHER USES		0	0	72,587	625,000
TOTAL APPROPRIATIONS		276,865	255,290	349,063	944,703

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	173,783	218,159	44,376	25.54%
Debt Service	102,693	101,544	(1,149)	-1.12%
Other Uses	72,587	625,000	552,413	761.04%
TOTALS	349,063	944,703	595,640	170.64%

Significant Budget Changes:

The increase in Operating Expenses is attributable an increase in the payment to the CDC (4920). There was an increase in the revenue and the CDC receives half of the revenue. Other Uses increased due to a proposed Main Street V.G. Streetscape project.

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.

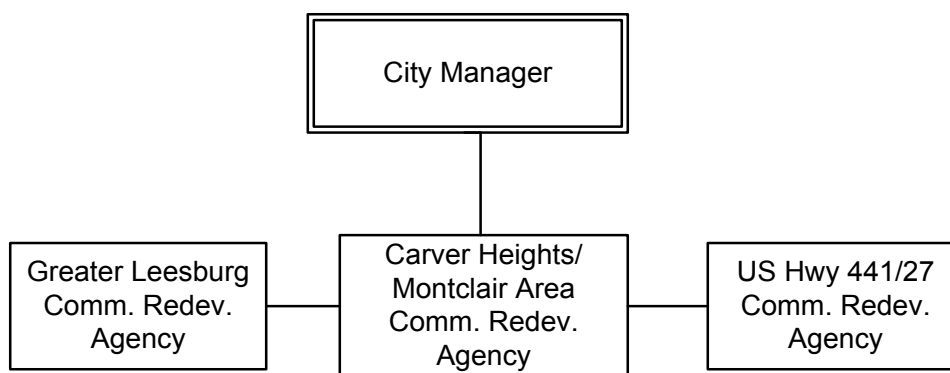
The Carver Heights/ Montclair Area CRA was expanded in July 2015 by 327 acres and 83 properties. In addition the CHCRA was extended by 30 years to 2045. The base year for the properties that were added is 2015. The base year for the original properties remained at 2001.

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**
\$ 274,116

Values & Goals

Values & Goals

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

Task:

- ◆ Market Carver Heights/Montclair CRA for public and private investment
- ◆ Facilitate Infill Lot Program to encourage single family home development
- ◆ Improve the housing conditions in the Carver Heights CRA
- ◆ Create an improvement plan for Lonzia and Agnes Berry Park
- ◆ Coordinate with CRA advisory board to complete redevelopment projects
- ◆ Obtain additional funding to reduce total project cost to CRA projects

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
- ◆ 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:

- Completed construction and opened Leesburg Resource Center
- Four dilapidated homes were demolished in the CRA
- Conducted successful clean-up efforts in partnership with the National Relief Network Organization and Lake County Solid Waste
- Assisted West Leesburg Community Development Corporation with organized neighborhood meetings and outreach

Performance Measures:

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Land Acquired (lots/homes/units)	2	2	2
Community Meetings	35	35	40
West Leesburg CDC Board Meetings	7	12	12
Community Cleanup projects	2	2	2
Workshops/Conference	3	3	7
Resource Center Programs/Classes	N/A	7	12

Revenue Sources and Appropriations

Carver Heights/ Montclair Area CRA Fund

Revenue Sources and Appropriations & Revenue Detail

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
REVENUE SOURCES				
Taxes	68,077	83,759	98,289	121,098
Intergovernmental Revenue	189,976	813,447	134,412	153,018
Miscellaneous Revenues	(740)	426	500	0
TOTAL REVENUE SOURCES	257,313	917,632	233,201	274,116

APPROPRIATIONS				
Operations	365,424	732,000	171,201	243,196
Resource Center	0	0	62,000	30,920
TOTAL APPROPRIATIONS	365,424	732,000	233,201	274,116

Revenue Detail

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
TAXES				
33101 Current Property Taxes	68,077	83,759	98,289	121,098
TOTAL TAXES	68,077	83,759	98,289	121,098

INTERGOVERNMENTAL REVENUES				
33156 Federal Grant - C.D.B.G.	95,378	0	0	0
33159 Sub Recipient	0	700,284	0	0
33731 Lake County/Redevelopment	94,598	113,163	134,412	153,018
TOTAL INTERGOVERNMENTAL	189,976	813,447	134,412	153,018

MISCELLANEOUS REVENUES				
36110 Interest on Investments	(316)	171	500	0
36130 Gain/Loss Investments	(424)	255	0	0
TOTAL MISCELLANEOUS REVENUES	(740)	426	500	0

OTHER SOURCES				
38111 Transfer from General Fund	0	20,000	0	0
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	0	20,000	0	0

TOTAL RESOURCES	257,313	917,632	233,201	274,116
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**Carver Heights/
Montclair Area
CRA Fund**

Appropriations Detail

Account # 017-6190-559

Operations

**Appropriations
Detail**

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>					
1210	Regular Salaries & Wages	96	0	0	0
2110	FICA	7	0	0	0
221x	Retirement	5	0	0	0
23xx	Insurance	21	0	0	0
2410	Workers' Compensation	8	0	0	0
262x	Other Payroll Benefits	0	0	0	0
TOTAL PERSONAL SERVICES		137	0	0	0
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	11,628	8,318	500	76,000
4010	Travel	0	0	500	500
4210	Postage	1	51	50	100
4310	Utilities	929	927	2,375	2,375
4410	Rentals	432	0	0	0
4510	Insurance	2,626	2,678	2,626	2,946
4620	Repairs & Maint/Building	0	380	400	400
4625	Repairs & Maint/Non Buildings	0	9,808	15,600	15,600
4631	Repairs & Maint/Internal IS Maint	238	1,089	250	250
4710	Printing & Binding	199	0	75	75
4810	Promotional Activities	0	513	500	500
4920	Other Current Charges	175	175	175	175
5210	Operating Supplies	0	67	0	0
5410	Publications & Memberships	0	0	695	695
5520	Training	0	0	1,250	1,250
TOTAL OPERATING EXPENSES		16,228	24,006	24,996	100,866
<u>CAPITAL OUTLAY</u>					
6110	Land Costs	11,296	0	0	0
6210	Buildings	2,715	707,994	0	0
6310	Improvements other than Bldgs	28,649	0	0	0
TOTAL CAPITAL OUTLAY		42,660	707,994	0	0
<u>DEBT SERVICE</u>					
7117	2008 Rev Note Principal	293,598	0	0	0
7217	2008 Rev Note Interest	12,801	0	0	0
71xx	2016 Debt	0	0	90,000	100,000
731x	Fees	0	0	500	500
TOTAL DEBT SERVICE		306,399	0	90,500	100,500
<u>OTHER USES</u>					
9910	Reserve for Future	0	0	55,705	41,830
TOTAL OTHER USES		0	0	55,705	41,830
TOTAL APPROPRIATIONS		365,424	732,000	171,201	243,196

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	24,996	100,866	75,870	303.53%
Debt Service	90,500	100,500	10,000	11.05%
Other Uses	55,705	41,830	(13,875)	-24.91%
TOTALS	171,201	243,196	71,995	42.05%

Significant Budget Changes:

The increase in Operating Expenses is directly related to the Susan Street Redevelopment Plan which was included in Professional Services (31xx). Additionally, the decrease in Other Uses is related to a reduction in the amount of Reserve for Future (9910) for FY 18-19.

Carver Heights/ Montclair Area CRA Fund

Operations

Appropriations Summary

**Carver Heights/
Montclair Area
CRA Fund**

Appropriations Detail

Account # 017-6192-559

**Resource
Center**

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING EXPENSES</u>					
3410	Contract Services	0	0	25,000	0
4110	Communication	0	0	1,000	1,000
4310	Utilities	0	0	20,000	20,000
4510	Insurance	0	0	8,000	0
4625	Repairs & Maintenance/Non Builc	0	0	1,500	1,500
4631	Repairs & Maint/Internal IS Maint	0	0	0	1,920
5180	Minor Furniture & Equipment	0	0	2,000	2,000
5210	Operating Supplies	0	0	4,500	4,500
TOTAL OPERATING EXPENSES		0	0	62,000	30,920
TOTAL APPROPRIATIONS		0	0	62,000	30,920

**Appropriations
Detail**

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	62,000	30,920	(31,080)	-50.13%
TOTALS	62,000	30,920	(31,080)	-50.13%

Carver Heights/
Montclair Area
CRA Fund

Resource
Center

Appropriations
Summary



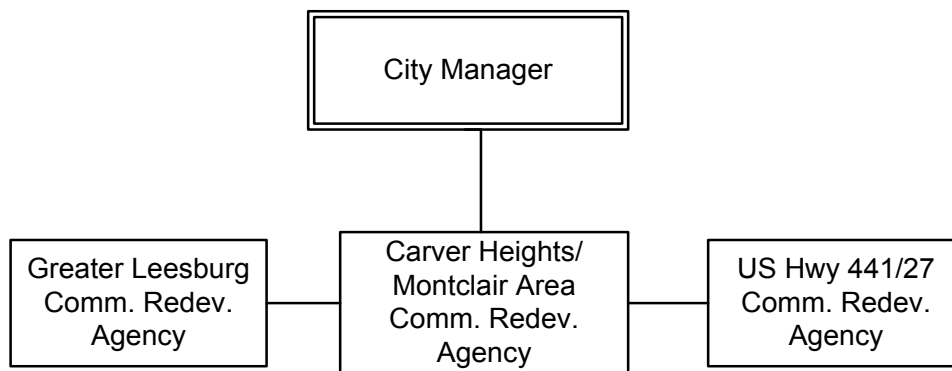
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Al Minner, City Manager

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
\$ 557,722

US Highway 441/27 CRA Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>REVENUE SOURCES</u>				
Taxes	0	41,024	145,986	233,716
Intergovernmental Revenue	0	49,334	199,638	305,006
Miscellaneous Revenue	35,043	16,645	27,557	19,000
Other Sources	0	11,563,000	0	0
TOTAL REVENUE SOURCES	35,043	11,670,003	373,181	557,722
 <u>APPROPRIATIONS</u>				
Economic Development	933,371	16,093,671	373,181	557,722
TOTAL APPROPRIATIONS	933,371	16,093,671	373,181	557,722

Revenue Detail

US Highway 441/27 CRA Fund

Revenue Detail

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>TAXES</u>				
33101 Current Property Taxes	0	41,024	145,986	233,716
TOTAL TAXES	0	41,024	145,986	233,716
<u>INTERGOVERNMENTAL REVENUES</u>				
33731 Lake County/Redevelopment	0	49,334	199,638	305,006
TOTAL INTERGOVERNMENTAL	0	49,334	199,638	305,006
<u>MISCELLANEOUS REVENUES</u>				
36110 Interest on Investments	49,134	14,783	13,778	11,000
36130 Gain/Loss Investment	(14,137)	1,862	13,779	8,000
36906 Misc Reimbursement	46	0	0	0
TOTAL MISCELLANEOUS	35,043	16,645	27,557	19,000
<u>OTHER SOURCES</u>				
38401 Debt Proceeds (Refinance)	0	11,563,000	0	0
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	0	11,563,000	0	0
TOTAL RESOURCES	35,043	11,670,003	373,181	557,722

**US Highway
441/27
CRA Fund**

**Appropriations
Detail**

Appropriations Detail

Account # 018-6191-559

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	4,476	811	0	0
4510	Insurance	2,626	2,678	2,678	2,946
4625	Repairs & Maintenance-Non-Built	0	974	1,500	1,500
4920	Other Current Charges	175	175	0	0
TOTAL OPERATING EXPENSES		7,277	4,638	4,178	4,446
<u>DEBT SERVICE</u>					
71xx	Principal	235,000	15,485,037	70,000	80,000
72xx	Interest	668,419	516,911	297,928	296,115
73xx	Issue Costs	1,075	77,591	1,075	500
TOTAL DEBT SERVICE		904,494	16,079,539	369,003	376,615
<u>GRANTS AND AIDS</u>					
8211	Matching Grants	21,600	9,494	0	0
TOTAL GRANTS AND AIDS		21,600	9,494	0	0
<u>OTHER USES</u>					
9910	Reserve for Future	0	0	0	176,661
TOTAL OTHER USES		0	0	0	176,661
TOTAL APPROPRIATIONS		933,371	16,093,671	373,181	557,722

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	4,178	4,446	268	6.41%
Debt Service	369,003	376,615	7,612	2.06%
Grants and Aids	0	0	0	-100.00%
Other Uses	0	176,661	176,661	100.00%
TOTALS	373,181	557,722	184,541	49.45%

Significant Budget Changes:

The increase in Other Uses is attributable to an amount being included in the Reserve for Future Use x9910 in fiscal year 2018-19.

US Highway 441/27 CRA Fund

Appropriations Summary



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Rob Hicks, Police Chief

Police Forfeiture Fund

Description

**Total
Department
Budget**
\$ 7,018

Police Forfeiture Fund

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

Municipal Seizures

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

Federal Seizures

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

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

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

Police Forfeiture Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>REVENUE SOURCES</u>				
Fines & Forfeitures	22,326	23,591	0	0
Miscellaneous Revenues	762	264	0	0
Other Sources	0	0	0	7,018
TOTAL REVENUE SOURCES	23,088	23,855	0	7,018
<u>APPROPRIATIONS</u>				
Fines & Forfeitures	23,295	6,111	0	7,018
TOTAL APPROPRIATIONS	23,295	6,111	0	7,018

Revenue Detail

Police Forfeiture Fund

Revenue Detail

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>FINES AND FORFEITURES</u>				
35630 State Forfeitures	5,832	0	0	0
35820 Sale Forfeited Property	16,494	23,591	0	0
TOTAL FINES AND FORFEITURES	22,326	23,591	0	0
<u>MISCELLANEOUS REVENUES</u>				
36103 Interest- Police Forfeiture	15	74	0	0
36105 Interest- Federal Forfeiture	848	425	0	0
36130 Change in Fair Value	(101)	(235)	0	0
TOTAL MISCELLANEOUS REVENUES	762	264	0	0
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	0	7,018
TOTAL OTHER SOURCES	0	0	0	7,018
TOTAL RESOURCES	23,088	23,855	0	7,018

Police Forfeiture Fund

Appropriations Detail

Appropriations Detail

Account # 121-xxxx-xxx

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING EXPENSES</u>					
3xxx	Professional Services	17	18	0	18
4810	Promotional Activities	2,750	1,350	0	2,500
4981	Forfeiture Costs	8,369	4,743	0	4,500
5184	Minor Equip/Forfeiture	3,590	0	0	0
TOTAL OPERATING EXPENSES		14,726	6,111	0	7,018
<u>OTHER USES</u>					
9101	Transfer to General Fund	8,569	0	0	0
TOTAL OTHER USES		8,569	0	0	0
TOTAL APPROPRIATIONS		23,295	6,111	0	7,018

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	7,018	7,018	100.00%
TOTALS	0	7,018	7,018	100.00%

Police Forfeiture Fund

Appropriations Summary



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Rob Hicks, Police Chief

Police Education Receipts Fund

Description

**Total
Department
Budget**
\$ 5,000

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 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>REVENUE SOURCES</u>				
Fines & Forfeitures	6,647	5,304	0	0
Miscellaneous Revenues	60	17	0	0
Other Sources	0	0	5,000	5,000
TOTAL REVENUE SOURCES	6,707	5,321	5,000	5,000
<u>APPROPRIATIONS</u>				
Police Education Receipts	12,138	9,454	5,000	5,000
TOTAL APPROPRIATIONS	12,138	9,454	5,000	5,000

Revenue Detail

Police Education Receipts Fund

Revenue Detail

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>FINES AND FORFEITURES</u>				
35120 Police Education - 2nd \$	6,647	5,304	0	0
TOTAL FINES & FORFEITURES	<u>6,647</u>	<u>5,304</u>	<u>0</u>	<u>0</u>
<u>MISCELLANEOUS REVENUES</u>				
36110 Interest on Investments	76	23	0	0
36130 Change in Fair Value	(16)	(6)	0	0
TOTAL MISCELLANEOUS REVENUES	<u>60</u>	<u>17</u>	<u>0</u>	<u>0</u>
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	5,000	5,000
TOTAL OTHER SOURCES	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>
TOTAL RESOURCES	<u><u>6,707</u></u>	<u><u>5,321</u></u>	<u><u>5,000</u></u>	<u><u>5,000</u></u>

Police
Education
Receipts
Fund

Appropriations Detail

Account # 122-xxxx-xxx

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING EXPENSES</u>				
3110 Professional Services	2	1	0	0
5470 2nd \$ Training	12,136	9,453	5,000	5,000
TOTAL OPERATING EXPENSES	12,138	9,454	5,000	5,000
TOTAL APPROPRIATIONS	12,138	9,454	5,000	5,000

Appropriations
Detail

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	5,000	5,000	0	0.00%
TOTALS	5,000	5,000	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**
\$ 2,483,732

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 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>REVENUE SOURCES</u>				
Taxes	1,982,521	2,070,288	2,252,048	2,427,231
Miscellaneous Revenue	(2,826)	9,910	0	0
Other Sources	0	307	0	56,501
TOTAL REVENUE SOURCES	1,979,695	2,080,505	2,252,048	2,483,732
<u>APPROPRIATIONS</u>				
Discretionary Sales Tax	1,485,944	2,071,281	2,252,048	2,483,732
TOTAL APPROPRIATIONS	1,485,944	2,071,281	2,252,048	2,483,732

Revenue Detail

Discretionary Sales Tax Fund

Revenue Detail

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>TAXES</u>				
31261 Local Option Sales Tax	1,982,521	2,070,288	2,252,048	2,427,231
TOTAL TAXES	1,982,521	2,070,288	2,252,048	2,427,231
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	(1,656)	12,472	0	0
36130 Gain/Loss Investment	(1,170)	(2,562)	0	0
TOTAL MISCELLANEOUS REVENUE	(2,826)	9,910	0	0
<u>OTHER SOURCES</u>				
38121 Transfer from Debt Service	0	307	0	0
38891 Fund Balance Appropriated	0	0	0	56,501
TOTAL OTHER SOURCES	0	307	0	56,501
TOTAL RESOURCES	1,979,695	2,080,505	2,252,048	2,483,732

Discretionary Sales Tax Fund

Appropriations Detail

Appropriations Detail

Account # 132-xxxx-xxx

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
OPERATING EXPENSES				
3110 Professional Services	61	501	0	0
TOTAL OPERATING EXPENSES	61	501	0	0
OTHER USES				
9101 Transfer to General Fund	206,582	321,086	441,767	556,744
9121 Debt Service	1,020,898	1,021,063	1,025,281	0
9131 Transfer to Capital Project	258,403	728,631	785,000	775,000
9152 Transfer to Fleet Fund	0	0	0	1,151,988
9160 Reserve/ Future Capital	0	0	0	0
TOTAL OTHER USES	1,485,883	2,070,780	2,252,048	2,483,732
TOTAL APPROPRIATIONS	1,485,944	2,071,281	2,252,048	2,483,732

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Other Uses	2,252,048	2,483,732	231,684	10.29%
TOTALS	2,252,048	2,483,732	231,684	10.29%

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**
\$ 799,167

Gas Tax Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>REVENUE SOURCES</u>				
Taxes	695,632	671,961	597,011	597,011
Intergovernmental	156,205	171,085	202,156	202,156
Miscellaneous Revenues	9,687	3,679	0	0
Other Sources/Installments	0	0	0	0
TOTAL REVENUE SOURCES	861,524	846,725	799,167	799,167
<u>APPROPRIATIONS</u>				
Gas Tax Expenses	474,726	973,898	799,167	799,167
TOTAL APPROPRIATIONS	474,726	973,898	799,167	799,167

Revenue Detail

Gas Tax Fund

Revenue Detail

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>TAXES</u>				
31230 Ninth-Cent Fuel Tax (County)	194,682	233,872	192,400	192,400
31241 Local Option Fuel Tax	500,950	438,089	404,611	404,611
TOTAL TAXES	695,632	671,961	597,011	597,011
<u>INTERGOVERNMENTAL REVENUE</u>				
33512 Revenue Sharing- Gas Tax	156,205	171,085	202,156	202,156
TOTAL INTERGOVERNMENTAL REVENUE	156,205	171,085	202,156	202,156
<u>MISCELLANEOUS REVENUES</u>				
36110 Interest on Investments	9,687	3,679	0	0
TOTAL MISCELLANEOUS REVENUES	9,687	3,679	0	0
<u>OTHER SOURCES/INSTALLMENT</u>				
38893 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES/INSTALLMENT	0	0	0	0
TOTAL RESOURCES	861,524	846,725	799,167	799,167

Gas Tax Fund

Appropriations Detail

Appropriations Detail

Account # 133-xxxx-xxx

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING EXPENSES</u>				
3110 Professional Services	218	258	0	0
TOTAL OPERATING EXPENSES	218	258	0	0
<u>OTHER USES</u>				
9101 Transfer to General Fund	472,426	329,007	299,167	724,167
9131 Transfer to Capital Projects	2,082	644,633	500,000	75,000
9160 Reserve/ Future Capital	0	0	0	0
TOTAL OTHER USES	474,508	973,640	799,167	799,167
TOTAL APPROPRIATIONS	474,726	973,898	799,167	799,167

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	0	0	0.00%
Other Uses	799,167	799,167	0	0.00%
TOTALS	<u>799,167</u>	<u>799,167</u>	<u>0</u>	<u>0.00%</u>

Gas Tax Fund

Appropriations Summary



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Rob Hicks, Police Chief

Police Impact Fees Fund

Police Impact Fee

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

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

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

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

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.

Description

Total Department Budget

\$ 5,000

Police Impact Fees Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>REVENUE SOURCES</u>				
Licenses & Permits	69,947	103,895	0	0
Miscellaneous Revenue	3,146	1,874	0	0
Other Sources	0	0	210,000	5,000
TOTAL REVENUE SOURCES	73,093	105,769	210,000	5,000
 <u>APPROPRIATIONS</u>				
Operating Expenses	70	111	12,000	5,000
Capital Outlay	0	0	198,000	0
Other Uses	5,740	7,300	0	0
TOTAL APPROPRIATIONS	5,810	7,411	210,000	5,000

Revenue Detail

Police Impact Fees Fund

Revenue Detail

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>LICENSES & PERMITS</u>				
32411 Impact Fees	69,947	103,895	0	0
TOTAL LICENSES & PERMITS	69,947	103,895	0	0
<u>MISCELLANEOUS REVENUE</u>				
36101 Interest on Investments	3,644	3,131	0	0
36130 Gain/Loss Investment	(498)	(1,257)	0	0
TOTAL MISCELLANEOUS REVENUE	3,146	1,874	0	0
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	210,000	5,000
TOTAL OTHER SOURCES	0	0	210,000	5,000
TOTAL RESOURCES	73,093	105,769	210,000	5,000

**Police
Impact Fees
Fund**

**Appropriations
Detail**

Appropriations Detail

Account # 141-xxxx-xxx

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING EXPENSES</u>				
3110 Professional Services	70	111	0	0
5180 Minor Furniture & Equipment	0	0	12,000	5,000
TOTAL OPERATING EXPENSES	70	111	12,000	5,000
<u>CAPITAL OUTLAY</u>				
6410 Machinery & Equipment	0	0	198,000	0
TOTAL CAPITAL OUTLAY	0	0	198,000	0
<u>OTHER USES</u>				
9115 Transfer to Building Fund	5,740	7,300	0	0
TOTAL OTHER USES	5,740	7,300	0	0
TOTAL APPROPRIATIONS	5,810	7,411	210,000	5,000

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	12,000	5,000	(7,000)	-58.33%
Capital Outlay	198,000	0	(198,000)	-100.00%
TOTALS	210,000	5,000	(205,000)	-97.62%

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 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>REVENUE SOURCES</u>				
Licenses & Permits	18,333	10,594	0	0
Miscellaneous Revenue	(330)	(42)	0	0
Other Sources	0	0	0	0
TOTAL REVENUE SOURCES	18,003	10,552	0	0
<u>APPROPRIATIONS</u>				
Other Uses	1,380	160	0	0
TOTAL APPROPRIATIONS	1,380	160	0	0

Revenue Detail

Fire Impact Fees Fund

Revenue Detail

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>LICENSES & PERMITS</u>				
32411 Impact Fees	18,333	10,594	0	0
TOTAL LICENSES & PERMITS	18,333	10,594	0	0
<u>MISCELLANEOUS REVENUE</u>				
36101 Interest on Investments	(330)	(42)	0	0
TOTAL MISCELLANEOUS REVENUE	(330)	(42)	0	0
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	0	0	0	0
TOTAL RESOURCES	18,003	10,552	0	0

Fire
Impact Fees
Fund

Appropriations
Detail

Appropriations Detail

Account # 142-xxxx-xxx

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OTHER USES</u>				
9115 Transfer to Building Fund	1,380	160	0	0
TOTAL OTHER USES	1,380	160	0	0
TOTAL APPROPRIATIONS	1,380	160	0	0

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	0	0	0.00%
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**
\$ 25,000

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 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>REVENUE SOURCES</u>				
Licenses & Permits	71,400	74,664	0	0
Miscellaneous Revenue	3,845	731	0	0
Other Sources	0	0	25,000	25,000
TOTAL REVENUE SOURCES	75,245	75,395	25,000	25,000
<u>APPROPRIATIONS</u>				
Operating Expenses	83	42	0	0
Other Uses	87,175	219,985	25,000	25,000
TOTAL APPROPRIATIONS	87,258	220,027	25,000	25,000

Revenue Detail

Recreation Impact Fees Fund

Revenue Detail

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>LICENSES & PERMITS</u>				
32461 Impact Fees	71,400	74,664	0	0
TOTAL LICENSES & PERMITS	<u>71,400</u>	<u>74,664</u>	<u>0</u>	<u>0</u>
<u>MISCELLANEOUS REVENUE</u>				
36101 Interest on Investments	4,333	722	0	0
36130 Gain/Loss Investment	(488)	9	0	0
TOTAL MISCELLANEOUS REVENUE	<u>3,845</u>	<u>731</u>	<u>0</u>	<u>0</u>
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	25,000	25,000
TOTAL OTHER SOURCES	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>25,000</u>
TOTAL RESOURCES	<u><u>75,245</u></u>	<u><u>75,395</u></u>	<u><u>25,000</u></u>	<u><u>25,000</u></u>

Recreation Impact Fees Fund

Appropriations Detail

Appropriations Detail		Account # 143-xxxx-xxx			
		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING EXPENSES</u>					
3110	Professional Services	83	42	0	0
TOTAL OPERATING EXPENSES		83	42	0	0
<u>OTHER USES</u>					
9115	Transfer to Building Fund	3,500	3,660	0	0
9131	Transfer to Capital Projects	83,675	216,325	25,000	25,000
TOTAL OTHER USES		87,175	219,985	25,000	25,000
TOTAL APPROPRIATIONS		87,258	220,027	25,000	25,000

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	0	0	0.00%
Other Uses	25,000	25,000	0	0.00%
TOTALS	<u>25,000</u>	<u>25,000</u>	<u>0</u>	<u>0.00%</u>

Recreation Impact Fees Fund

Appropriations Summary



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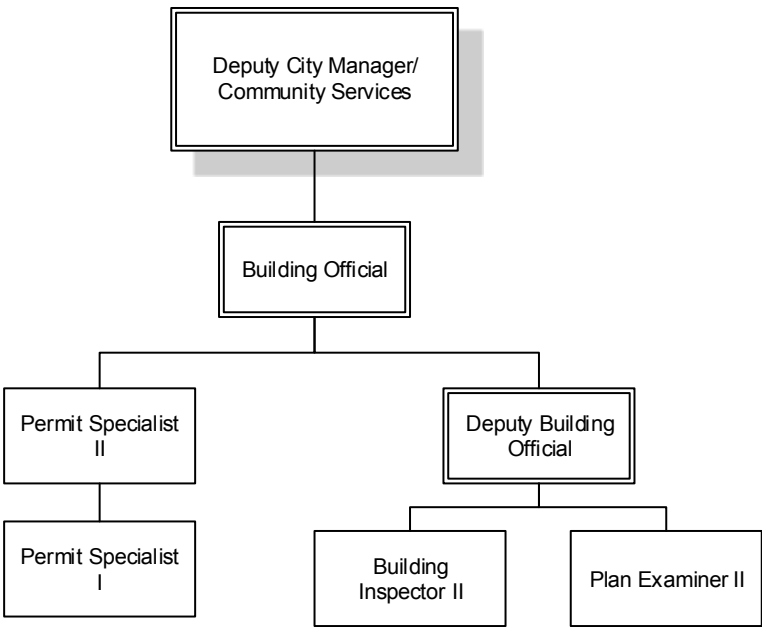
Michael Rankin, Deputy City Manager/Community Services

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**
\$ 1,002,600

Building Permits Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>REVENUE SOURCES</u>				
Licenses & Permits	1,140,215	1,244,062	909,000	974,000
Charges for Services	1,903	2,883	1,900	2,000
Miscellaneous Revenue	8,332	8,215	5,000	10,000
Other Sources	18,260	18,920	9,600	16,600
TOTAL REVENUE SOURCES	1,168,710	1,274,080	925,500	1,002,600
 <u>APPROPRIATIONS</u>				
Building Permits	492,776	629,025	925,500	1,002,600
TOTAL APPROPRIATIONS	492,776	629,025	925,500	1,002,600

Revenue Detail

Building Permits Fund

Revenue Detail

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>LICENSES & PERMITS</u>				
32201 Building Permits	586,933	633,361	500,000	525,000
32202 Plans Review-Building	246,367	313,329	200,000	225,000
32901 Plumbing Permits	59,633	55,343	35,000	40,000
32902 Electric Permits	75,659	78,313	60,000	60,000
32903 Gas Permits	25,013	29,135	20,000	20,000
32904 Fire Fees	49,934	38,561	30,000	30,000
32905 Mechanical Permits	83,964	80,940	50,000	60,000
32907 Mobile Home Permits	5,400	7,970	8,000	8,000
32908 Sign Permits	7,312	7,110	6,000	6,000
TOTAL LICENSES & PERMITS	1,140,215	1,244,062	909,000	974,000
<u>CHARGES FOR SERVICES</u>				
34920 Administrative Fee	1,903	2,883	1,900	2,000
TOTAL CHARGES FOR SERVICES	1,903	2,883	1,900	2,000
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	10,005	13,864	5,000	10,000
36130 Gain/ Loss Investments	(1,754)	(6,180)	0	0
36403 Sale of Furniture/Equipment	0	530	0	0
36908 Cash Over and Short	81	1	0	0
TOTAL MISCELLANEOUS REVENUE	8,332	8,215	5,000	10,000
<u>OTHER SOURCES</u>				
382xx Impact Administration Fee	18,260	18,920	9,600	16,600
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	18,260	18,920	9,600	16,600
TOTAL RESOURCES	1,168,710	1,274,080	925,500	1,002,600

Building Permits Fund

Values & Goals

Values & Goals

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

Task:

- ◆ Provide courteous personal attention to all applicants, owners and contractors with precise detailed information regarding online and website navigation for timely and efficient permitting and tracking
- ◆ 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 store files
- ◆ Provide opportunities for staff training, development and education to ensure continued excellent customer service
- ◆ Continue participation with Building Official Association of Florida, Home Builders Association and Lake County Building Officials

Major Accomplishments:

- Educated and trained staff to enhance customer service and improve the building permit process
- Continue to improve distribution and tracking system for building permit applications

Performance Measures:

	2016-17	2017-18	2018-19
Commercial permits issued	23	25	25
Residential permits issued	204	190	200
Mobile home permits issued	23	20	10
Miscellaneous permits issued	2,581	2,500	2,500
Demolition residential permits issued	27	25	20
Demolition commercial permits issued	33	25	30
Value of construction- commercial	\$13,635,000	\$14,000,000	\$15,000,000
Value of construction- residential	\$17,920,983	\$18,000,000	\$25,000,000

Personnel Schedule

Building Permits Fund

Personnel Schedule

Classification	2018	Change	2019	Amount
Building Inspector II	3.00	0.00	3.00	171,663
Building Official	1.00	0.00	1.00	97,323
Deputy Building Official	1.00	0.00	1.00	70,366
Permit Specialist I ¹	1.75	0.00	1.75	48,958
Permit Specialist II	1.00	0.00	1.00	30,243
Plans Examiner II	1.00	0.00	1.00	50,107
Total	8.75	0.00	8.75	468,660

Notes: Allocations

Permit Specialist I¹
75%-6131, 25%-6151

Building Permits Fund

Appropriations Detail

Appropriations Detail

Account # 151-xxxx-xxx

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	236,086	338,205	461,513	468,660
1310	Temporary Labor	726	1,834	0	0
1410	Overtime	3,081	7,672	2,000	5,000
15xx	Bonuses/Incentives	8,654	10,760	16,603	10,760
1641	Vacation/Terms & Buyout	15,799	4,968	0	0
2110	FICA	19,962	26,790	35,644	35,391
221x	Retirement	28,116	28,878	36,863	38,324
23xx	Insurance	46,962	64,289	102,925	100,571
2410	Workers' Compensation	4,730	8,607	11,623	11,588
26xx	Other Payroll Benefits	1,377	1,368	1,266	1,574
TOTAL PERSONAL SERVICES		365,493	493,371	668,437	671,868
<u>OPERATING EXPENSES</u>					
3110	Professional Services	3,176	1,034	0	0
3410	Contract Services	21,438	0	0	0
4010	Travel	668	89	1,000	1,000
4110	Communication	238	1,057	2,000	2,000
4210	Postage	108	121	100	500
4310	Utilities	3,291	3,406	3,500	3,500
4410	Rentals	20,000	20,000	20,000	20,000
4415	Internal Fleet Lease	3,324	4,974	8,737	8,737
4510	Insurance	2,104	2,257	2,929	3,559
461x	Repairs & Maintenance- Vehicles	3,745	3,599	5,986	7,776
462x	Repairs & Maintenance- Building	0	320	4,000	4,000
463x	Repairs & Maintenance- Equipment	3,578	6,802	4,430	6,620
4710	Printing & Binding	347	272	2,000	2,000
4810	Promotional Activities	0	0	300	300
4920	Other Current Charges	688	3,244	3,000	3,500
5001	Cost Allocation- City Commission	1,627	1,432	1,199	1,254
5002	Cost Allocation- City Manager	5,999	8,550	6,641	7,280
5003	Cost Allocation- City Clerk	1,854	2,013	2,159	2,462
5004	Cost Allocation- City Attorney	721	785	2,450	2,000
5005	Cost Allocation- Accounting	13,452	12,506	9,387	9,120
5009	Cost Allocation- Human Resources	4,276	3,185	7,310	7,302
5010	Cost Allocation- Information Technolo	26,556	26,234	27,682	28,730
5180	Minor Furniture/Equipment	98	1,292	2,000	2,000
5210	Operating Supplies	736	2,731	1,500	2,500
5215	Uniforms	609	867	1,500	1,500
5230	Fuel Purchases	5,010	5,421	8,000	8,000
5410	Publications & Memberships	164	920	1,000	1,000
5520	Training	3,476	1,998	3,000	3,000
TOTAL OPERATING EXPENSES		127,283	115,109	131,810	139,640
<u>CAPITAL OUTLAY</u>					
6410	Machinery & Equipment	0	20,545	25,000	0
TOTAL CAPITAL OUTLAY		0	20,545	25,000	0
<u>OTHER USES</u>					
9160	Reserve/ Future Capital	0	0	100,253	191,092
9166	Transfer to Risk Mgmt. Fund	0	0	0	0
TOTAL OTHER USES		0	0	100,253	191,092
TOTAL APPROPRIATIONS		492,776	629,025	925,500	1,002,600

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	668,437	671,868	3,431	0.51%
Operating Expenses	131,810	139,640	7,830	5.94%
Capital Outlay	25,000	0	(25,000)	-100.00%
Other Uses	100,253	191,092	90,839	90.61%
TOTALS	925,500	1,002,600	77,100	8.33%

Significant Budget Changes:

The budget for FY18-19 does not include and Capital Outlay. The change in Other Uses is due to an increase in the Reserve/Future Capital (9160) amount.

Building Permits Fund

Appropriations Summary

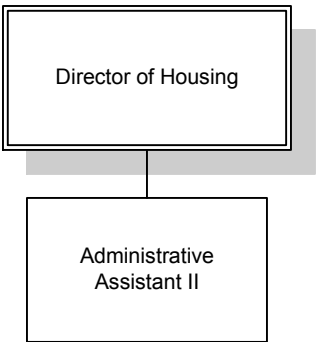


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Kenneth L. Thomas, Director of Housing

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
\$ 110,180

Housing Assistance Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>REVENUE SOURCES</u>				
Miscellaneous Revenue	172,478	122,309	114,250	110,180
Other Sources	0	0	0	0
TOTAL REVENUE SOURCES	172,478	122,309	114,250	110,180
<u>APPROPRIATIONS</u>				
Housing Assistance	106,909	106,282	114,250	110,180
TOTAL APPROPRIATIONS	106,909	106,282	114,250	110,180

Revenue Detail

Housing Assistance Fund

Revenue Detail & Personnel Schedule

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
MISCELLANEOUS REVENUE				
36110 Interest on Investments	8,415	5,551	3,250	5,500
36130 Gain/Loss Investments	(951)	(1,521)	0	0
36140 Affordable Housing Invest	0	0	0	0
36210 Rental Property- Housing	115,114	95,079	110,000	103,680
36909 Other Income	49,900	23,200	1,000	1,000
TOTAL MISCELLANEOUS REVENUE	172,478	122,309	114,250	110,180
OTHER SOURCES				
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	0	0	0	0
TOTAL RESOURCES	172,478	122,309	114,250	110,180

Personnel Schedule

Classification	2018	Change	2019	Amount
Administrative Assistant II	1.00	0.00	1.00	30,222
Total	1.00	0.00	1.00	30,222

Housing Assistance Fund

Appropriations Detail

Appropriations Detail

Account # 013-6255-xxx

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	(775)	0	29,349	30,222
1310	Temporary Labor	23,787	26,055	0	0
1410	Overtime	447	0	0	0
1641	Vacation/Terms & Buyouts	1,674	0	0	0
2110	FICA	1,936	1,993	2,245	2,311
221x	Retirement	514	0	1,467	0
23xx	Insurance	351	0	12,585	6,463
2410	Workers' Compensation	75	73	82	85
26xx	Other Payroll Benefits	198	981	0	0
TOTAL PERSONAL SERVICES		28,207	29,102	45,728	39,081
OPERATING EXPENSES					
31xx	Professional Services	608	176	1,000	1,000
3410	Contract Services	23,640	20,520	15,400	21,600
4010	Travel	0	0	1,000	1,000
4210	Postage	18	84	200	200
4310	Utilities	4,459	6,252	3,500	3,500
4510	Insurance	0	610	7,377	630
462x	Repairs & Maintenance- Buildings	12,758	34,121	16,500	22,900
4950	Uncollectible Accounts	2,577	2,112	0	0
4980	Taxes	0	0	6,750	6,750
5180	Minor Furniture/Equipment	548	0	100	100
52xx	Operating Supplies	7	0	0	0
5215	Uniforms	0	0	100	200
5520	Training	0	0	1,000	1,000
TOTAL OPERATING EXPENSES		44,615	63,875	52,927	58,880
CAPITAL OUTLAY					
6210	Buildings	32,185	13,305	0	0
TOTAL CAPITAL OUTLAY		32,185	13,305	0	0
OTHER USES					
9101	Transfer to General Fund	1,902	0	0	0
9160	Reserve/Future Capital	0	0	15,595	12,219
TOTAL OTHER USES		1,902	0	15,595	12,219
TOTAL APPROPRIATIONS		106,909	106,282	114,250	110,180

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	45,728	39,081	(6,647)	-14.54%
Operating Expenses	52,927	58,880	5,953	11.25%
Other Uses	15,595	12,219	(3,376)	-21.65%
TOTALS	114,250	110,180	(4,070)	-3.56%

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**

\$ 1,548,449

**Debt
Service
Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources & Appropriations

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>REVENUE SOURCES</u>				
Miscellaneous Revenue	2,500	2,500	0	0
Other Sources	2,532,329	2,528,054	1,511,860	1,548,449
TOTAL REVENUE SOURCES	2,534,829	2,530,554	1,511,860	1,548,449
<u>APPROPRIATIONS</u>				
Debt Service	2,520,557	2,519,002	1,511,860	1,548,449
Other Uses	0	307	0	0
TOTAL APPROPRIATIONS	2,520,557	2,519,309	1,511,860	1,548,449

Revenue Detail

Debt Service Fund

Revenue Detail

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	2,500	2,500	0	0
TOTAL MISCELLANEOUS REVENUE	2,500	2,500	0	0
<u>OTHER SOURCES</u>				
38111 From General Fund	532,981	530,671	486,579	1,548,449
38142 From Gas Fund	978,450	976,320	0	0
38191 From Discretionary Tax	1,020,898	1,021,063	1,025,281	0
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	2,532,329	2,528,054	1,511,860	1,548,449
TOTAL RESOURCES	2,534,829	2,530,554	1,511,860	1,548,449

Debt Service Fund

Appropriations Detail & Summary

Appropriations Detail

Account # 021-1326-517

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>DEBT SERVICE</u>				
71xx Principal Payments	1,716,464	1,773,204	825,000	884,617
72xx Interest Payments	800,419	742,068	681,742	660,714
73xx Fees	3,674	3,730	5,118	3,118
TOTAL DEBT SERVICE	2,520,557	2,519,002	1,511,860	1,548,449
<u>OTHER USES</u>				
9160 Reserve/Future Capital	0	0	0	0
9132 Transfer to Disc Sales Tax	0	307	0	0
TOTAL OTHER USES	0	307	0	0
TOTAL APPROPRIATIONS	2,520,557	2,519,309	1,511,860	1,548,449

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Debt Service	1,511,860	1,548,449	36,589	2.42%
Other Uses	0	0	0	0.00%
TOTALS	1,511,860	1,548,449	36,589	2.42%

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 \$1,610,000. The major projects include Main Street/Venetian Gardens Streetscape Project \$1,000,000, Hwy 441 Median Improvements \$400,000, Road Resurfacing \$75,000, Renovate VG bridge restroom \$85,000 and ADA compliance projects \$50,000. Additionally, \$25,000 is budgeted for Rails to Trails.

Capital Projects Fund

Description

Total Department Budget

\$ 1,635,000

Capital Projects Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>REVENUE SOURCES</u>				
Intergovernmental Revenue	0	300,000	0	0
Miscellaneous Revenue	10,496	47,248	0	0
Other Sources	7,795,935	3,565,463	1,975,000	1,635,000
TOTAL REVENUE SOURCES	7,806,431	3,912,711	1,975,000	1,635,000
 <u>APPROPRIATIONS</u>				
Public Works	1,171,025	3,615,478	1,950,000	1,610,000
Recreation	0	0	25,000	25,000
TOTAL APPROPRIATIONS	1,171,025	3,615,478	1,975,000	1,635,000

Revenue Detail

Capital Projects Fund

Revenue Detail

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>INTERGOVERNMENTAL REVENUE</u>				
33449 Joint Participation Agmt	0	300,000	0	0
TOTAL INTERGOVERNMENTAL	0	300,000	0	0
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	20,786	70,270	0	0
36130 Gain/Loss Investments	(10,290)	(23,022)	0	0
TOTAL MISCELLANEOUS	10,496	47,248	0	0
<u>OTHER SOURCES</u>				
38111 From General Fund	4,827,132	907,175	0	0
38114 Recreation Impact Fees	83,675	216,325	25,000	25,000
38116 From GLCRA Fund	0	0	0	625,000
38142 Transfer from Gas (042)	2,446,617	251,990	110,000	135,000
38146 Transfer from Solid Waste (046)	178,026	816,709	555,000	0
38191 From Discretionary Tax	258,403	728,631	785,000	775,000
38191 From Gas Tax	2,082	644,633	500,000	75,000
TOTAL OTHER SOURCES	7,795,935	3,565,463	1,975,000	1,635,000
TOTAL RESOURCES	7,806,431	3,912,711	1,975,000	1,635,000

Capital Projects Fund

Appropriations Detail

Appropriations Detail

Account # 031-xxxx-xxx

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
PUBLIC WORKS					
<u>STREET MAINTENANCE (5112)</u>					
<u>PERSONAL SERVICES</u>					
1210	Regular Salaries & Wages	1,381	1,329	0	0
2110	FICA	95	91	0	0
2210	Retirement	69	66	0	0
23xx	Insurance	327	325	0	0
2410	Workers' Compensation	107	106	0	0
26xx	Other Payroll Benefits	4	4	0	0
TOTAL PERSONAL SERVICES		1,983	1,921	0	0
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	0	95,820	0	0
4911	Advertising- Other Ads	362	0	0	0
TOTAL OPERATING EXPENSES		362	95,820	0	0
<u>CAPITAL OUTLAY</u>					
6310	Improvements Other Than Bldgs	98	1,336,250	1,250,000	1,475,000
TOTAL CAPITAL OUTLAY		98	1,336,250	1,250,000	1,475,000
TOTAL STREET MAINTENANCE		2,443	1,433,991	1,250,000	1,475,000
<u>FACILITY MAINTENANCE (5193)</u>					
<u>PERSONAL SERVICES</u>					
1210	Regular Salaries & Wages	268	30	0	0
2110	FICA	19	2	0	0
221x	Retirement	13	1	0	0
23xx	Insurance	68	4	0	0
2410	Workers' Compensation	14	1	0	0
26xx	Other Payroll Benefits	1	0	0	0
TOTAL PERSONAL SERVICES		383	38	0	0
<u>OPERATING EXPENSES</u>					
3110	Professional Services	12,213	35,047	0	0
3130	Engineering Services	48,151	14,906	0	0
3410	Contract Services	10,150	24,200	0	0
4410	Rentals	1,475	0	0	0
4911	Advertising- Other Ads	163	342	0	0
4920	Other Current Charges	254	8,608	0	0
TOTAL OPERATING EXPENSES		72,406	83,103	0	0

Appropriations Detail (Continued)

Account # 031-xxxx-xxx

Capital Projects Fund

Appropriations Detail (Continued)

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
PUBLIC WORKS (Continued)				
<u>CAPITAL OUTLAY</u>				
6210 Buildings	265,853	1,169,138	520,000	85,000
6310 Improve Other Than Bldgs	243,838	905,308	180,000	50,000
6410 Machinery & Equipment	361,267	0	0	0
TOTAL CAPITAL OUTLAY	870,958	2,074,446	700,000	135,000
TOTAL FACILITY MAINTENANCE	943,747	2,157,587	700,000	135,000
<u>GROUNDS (5194)</u>				
<u>OPERATING EXPENSES</u>				
3110 Professional Services	4,923	0	0	0
3130 Engineering Services	4,850	0	0	0
3410 Contract Services	0	23,900	0	0
TOTAL OPERATING EXPENSES	9,773	23,900	0	0
<u>CAPITAL OUTLAY</u>				
6110 Land	215,062	0	0	0
TOTAL CAPITAL OUTLAY	215,062	0	0	0
TOTAL GROUNDS	224,835	23,900	0	0
TOTAL PUBLIC WORKS	1,171,025	3,615,478	1,950,000	1,610,000
RECREATION				
<u>ATHLETIC FIELDS (8125)</u>				
<u>CAPITAL OUTLAY</u>				
6310 Improve Other Than Bldgs	0	0	25,000	25,000
TOTAL CAPITAL OUTLAY	0	0	25,000	25,000
TOTAL ATHLETIC FIELDS	0	0	25,000	25,000
TOTAL RECREATION	0	0	25,000	25,000
TOTAL CAPITAL PROJECTS	1,171,025	3,615,478	1,975,000	1,635,000

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		
1182433		Road Resurfacing	Gas Tax	75,000
1191153		Main Street/VG Streetscape Project (\$1,000,000)	Transfer from GLCRA	625,000
			Transfer from Discretionary Sales Tax	375,000
1191161		Hwy 441 Median Improvements	Transfer from Discretionary Sales Tax	400,000
1191164		Renovate VG Bridge Bathroom	Transfer from Gas Fund	85,000
		ADA Compliance	Transfer from Gas Fund	50,000
		Subtotal Public Works		1,610,000
310081		Recreation		
		Rails to Trails	Recreation Impact Fees	25,000
		Subtotal Recreation		25,000
		TOTAL		1,635,000
		Source of Funds		
			Transfer from Gas Fund	135,000
			Transfer from GLCRA	625,000
			Gas Tax	75,000
			Transfer from Discretionary Sales Tax	775,000
			Recreation Impact Fees	25,000
		TOTAL		1,635,000

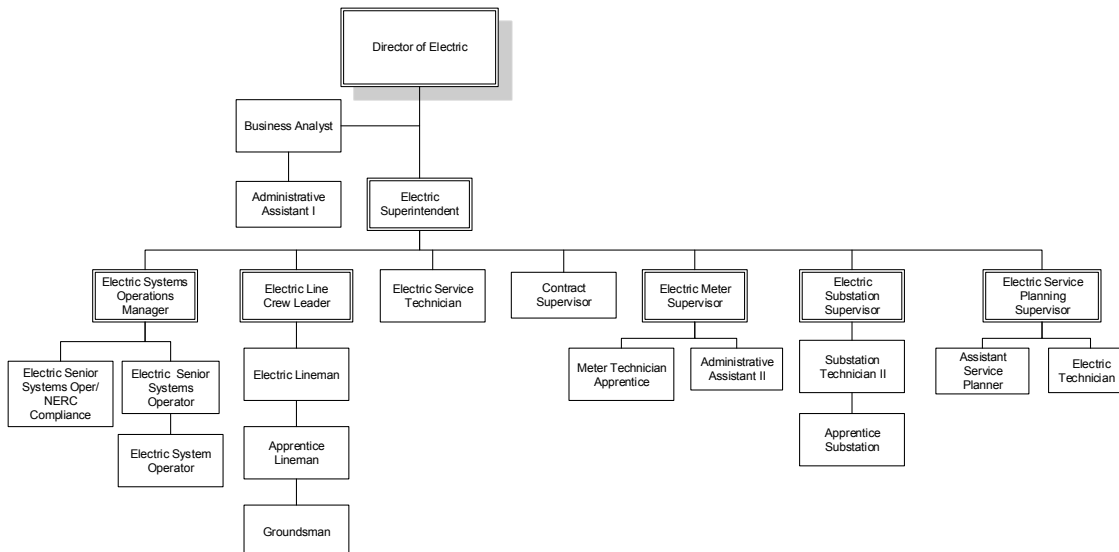
Glenn Spurlock, Director of Electric

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
\$ 69,611,122

Electric Fund

Electric System Description

Electric System Description

The City of Leesburg electric system consists of 5 distribution substations, and 493 miles of 12,470 Volt distribution lines, of which 300 miles (60%) are underground circuits, serving approximately 26,500 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 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING REVENUE</u>				
Charges For Services	59,844,919	62,740,194	63,833,748	65,262,582
Other Operating Revenue	8,985,435	666,811	495,000	578,840
TOTAL OPERATING REVENUE	68,830,354	63,407,005	64,328,748	65,841,422
<u>OPERATING APPROPRIATIONS</u>				
St. Lucie	1,239,317	1,220,502	1,273,200	1,289,892
Purchase Power	35,721,905	38,069,878	39,387,027	40,870,822
Administration	627,063	575,337	709,698	684,303
Distribution	3,846,648	4,609,306	5,228,126	4,937,689
Smart Grid	1,432,980	1,135,824	1,167,953	1,173,492
Other Operating Expenses	10,953,665	9,981,117	11,190,564	11,460,217
TOTAL APPROPRIATIONS	(53,821,578)	(55,591,964)	(58,956,568)	(60,416,415)
NET INCOME FROM OPERATIONS	15,008,776	7,815,041	5,372,180	5,425,007
Non-Operating Revenue	0	45,474	0	0
Non-Operating Appropriations	(21,238)	(44,700)	(15,000)	(45,000)
NET OTHER INCOME	(21,238)	774	(15,000)	(45,000)
NET INCOME BEFORE TRANSFERS	14,987,538	7,815,815	5,357,180	5,380,007
Transfers to other funds	(5,980,180)	(5,636,301)	(5,417,768)	(5,480,007)
NET INCOME AFTER TRANSFERS	9,007,358	2,179,514	(60,588)	(100,000)
Other Sources	429,098	419,878	2,935,500	3,769,700
Capital Projects	118	(289)	(2,835,500)	(3,669,700)
NET OTHER SOURCES	429,216	419,589	100,000	100,000
UNAPPROPRIATED BALANCE	9,436,574	2,599,103	39,412	0

Electric Fund

Revenue Detail

Revenue Detail

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>INTERGOVERNMENTAL REVENUE</u>				
33191 Federal Emergency Mgmt Reimb	0	38,978	0	0
33491 State Emergency Mgmt Reimb	0	6,496	0	0
TOTAL INTERGOVERNMENTAL REVENUE	0	45,474	0	0
<u>CHARGES FOR SERVICES</u>				
34311 Residential	30,347,218	32,187,308	33,378,243	34,833,124
34312 Commercial Non Demand	7,651,531	7,927,563	8,374,706	7,874,523
34313 Commercial Demand	17,914,606	18,636,359	18,513,463	18,881,528
34314 Public Lighting	850,917	707,644	558,985	643,193
34315 Public Authority (Fruitland Park)	172,258	257,377	152,077	187,150
34316 Municipal Non Demand	472,236	394,180	496,822	506,100
34317 Municipal Demand	1,297,395	1,467,010	1,361,265	1,409,777
34905 Penalties	671,612	678,547	575,000	504,000
34910 Misc Operating Revenue	16,929	14,599	16,000	16,000
34915 Pole Rentals	144,145	142,612	137,187	137,187
34918 Misc Service Revenue	306,547	327,522	270,000	270,000
34990 Cash Over & Short	(475)	(527)	0	0
TOTAL CHARGES FOR SERVICES	59,844,919	62,740,194	63,833,748	65,262,582
<u>MISCELLANEOUS REVENUES</u>				
36110 Interest on Investments	987,791	349,333	260,000	371,340
36130 Gain/Loss Investments	24,235	(98,533)	0	0
36404 Recovery From Losses	33,630	84,435	35,000	35,000
36501 Sale of Surplus Materials	21,701	30,179	20,000	20,000
36906 Misc. Reimbursement	0	22,903	0	0
36925 Misc Jobbing Revenue	159,716	238,401	150,000	85,000
36990 Misc Non-Operating Revenue	7,758,362	40,093	30,000	67,500
TOTAL MISCELLANEOUS REVENUES	8,985,435	666,811	495,000	578,840
<u>OTHER SOURCES</u>				
38893 Appropriate Fund Balance	0	0	0	0
38950 Contributions - Cust/Dev	429,098	419,878	300,000	375,000
38962 Appropriated Renewal & Replacement	0	0	2,635,500	3,394,700
TOTAL OTHER SOURCES	429,098	419,878	2,935,500	3,769,700
TOTAL RESOURCES	69,259,452	63,872,357	67,264,248	69,611,122

Division Summary of Appropriations

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
1012 <u>ST. LUCIE</u>				
Operating Expenses	1,239,317	1,220,502	1,273,200	1,289,892
TOTAL ST. LUCIE	1,239,317	1,220,502	1,273,200	1,289,892
1013 <u>PURCHASE POWER</u>				
Operating Expenses	35,721,905	38,069,878	39,387,027	40,870,822
TOTAL PURCHASE POWER	35,721,905	38,069,878	39,387,027	40,870,822
1021 <u>ADMINISTRATION</u>				
Personal Services	252,943	236,660	254,387	261,748
Operating Expenses	373,745	338,568	455,311	422,555
Grants & Aids	375	109	0	0
TOTAL ADMINISTRATION	627,063	575,337	709,698	684,303
1045 <u>JOBGING</u>				
Personal Services	73,186	139,376	52,416	52,416
Operating Expenses	17,724	145,463	2,000	5,000
Other Uses	(34,403)	0	0	0
TOTAL JOBBING	56,507	284,839	54,416	57,416
1062 <u>DISTRIBUTION</u>				
Personal Services	3,064,516	3,497,983	3,190,736	3,473,793
Operating Expenses	760,914	1,067,435	2,007,390	1,401,396
Other Uses	21,218	43,888	30,000	62,500
TOTAL DISTRIBUTION	3,846,648	4,609,306	5,228,126	4,937,689
1070 <u>SMARTGRID</u>				
Personal Services	92,097	0	0	0
Operating Expenses	1,340,883	1,135,824	1,167,953	1,173,492
TOTALSMART GRID	1,432,980	1,135,824	1,167,953	1,173,492
1088 <u>OTHER</u>				
Operating Expenses	7,957,731	8,318,587	8,434,355	8,700,353
Debt Service	2,939,427	1,377,691	2,601,793	2,602,448
Other Uses	6,001,418	5,681,001	5,572,180	5,625,007
TOTAL OTHER	16,898,576	15,377,279	16,608,328	16,927,808
1099 <u>CAPITAL PROJECTS</u>				
Personal Services	1,097,304	999,324	931,977	973,903
Operating Expenses	1,349,669	2,166,313	400,764	1,710,326
Capital Outlay	2,738,284	2,270,736	1,502,759	985,471
Other Uses	(5,185,375)	(5,436,084)	0	0
TOTAL CAPITAL PROJECTS	(118)	289	2,835,500	3,669,700
GRAND TOTAL				
Personal Services	4,580,046	4,873,343	4,429,516	4,761,860
Operating Expenses	48,761,888	52,462,570	53,128,000	55,573,836
Capital Outlay	2,738,284	2,270,736	1,502,759	985,471
Debt Service	2,939,427	1,377,691	2,601,793	2,602,448
Grants & Aids	375	109	0	0
Other Uses	802,858	288,805	5,602,180	5,687,507
TOTAL APPROPRIATIONS	59,822,878	61,273,254	67,264,248	69,611,122

Electric Fund

Division Summary of Appropriations

Electric Fund

Values & Goals

Values & Goals

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

Task:

- ◆ Provide reliable Electric power through system maintenance inspections and cost effective enhancements
- ◆ Provide reliable electric service
- ◆ 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
- ◆ Strive to meet the requirements to maintain the Florida Municipal Electric Association Safety Award
- ◆ Continue with educating our employees

Major Accomplishments:

- Converted the LRMC Hospital area from overhead to underground electric service
- Reburied 4,800 of direct buried primary that had reached the end of its life
- Replaced 100 of the Osmose inspected “reject” poles
- Reduced Electric rates

Performance Measures:

	2016-17	2017-18	2018-19
Pole inspections	2,852	3,062	3,100
Pole replacements	169	100	200
Undergrounding (feet)	35,000	10,000	10,000
Remove old copper conductor (feet)	6,000	8,000	10,000
Upgrade control/communications radios for capacitor banks and reclosures	5	5	5
Electric system SAIFI (System Average Interruption Frequency Index)	<1.927	<2.000	<2.000
Safety meetings and trainings	14	14	16
Electric Rate (% below Florida Investor owned average)	5%	5%	5%

Personnel Schedule

Electric Fund

Personnel Schedule

Classification	2018	Change	2019	Amount
<u>Administration 1021</u>				
Administrative Assistant I	1.00	0.00	1.00	30,243
Business Analyst	1.00	0.00	1.00	46,738
Director of Electric	1.00	0.00	1.00	133,910
Total Administration	3.00	0.00	3.00	210,891
<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	34,341
Apprentice Lineman	8.00	(3.00)	5.00	203,754
Apprentice Substation	1.00	1.00	2.00	70,657
Assistant Service Planner	2.00	0.00	2.00	87,026
Contract Supervisor	1.00	0.00	1.00	91,354
Electric Line Crew Leader	5.00	0.00	5.00	456,770
Electric Lineman	6.00	3.00	9.00	779,669
Electric Meter Supervisor	1.00	0.00	1.00	78,478
Electric Senior Systems Oper/NERC	1.00	0.00	1.00	76,669
Electric Senior Systems Operator	4.00	0.00	4.00	309,547
Electric Service Planning Supervisor	1.00	0.00	1.00	82,763
Electric Service Technician	1.00	0.00	1.00	89,274
Electric Substation Supervisor	1.00	0.00	1.00	87,755
Electric Substation Technician I	0.00	0.00	0.00	0
Electric Substation Technician II	2.00	(1.00)	1.00	87,194
Electric Superintendent	1.00	0.00	1.00	101,358
Electric System Operator	2.00	0.00	2.00	101,920
Electric System Operations Manager	1.00	0.00	1.00	87,734
Electric Technician II	1.00	0.00	1.00	49,982
Meter Technician Apprentice	2.00	0.00	2.00	86,862
Standby				16,880
Time charged directly to Jobbing Division				(45,000)
Time charged directly to Capital Projects				(611,130)
Total Distribution	42.00	0.00	42.00	2,323,857
<u>Capital Projects 1099</u>				
Time charged directly to Capital Projects				611,130
Total Capital Projects				611,130
Total	45.00	0.00	45.00	3,190,878

Electric
Fund

St. Lucie
Division

Appropriations
Detail

Appropriations Detail

Account # 041-1012-531

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING EXPENSES</u>				
3451 St. Lucie	1,239,317	1,220,502	1,273,200	1,289,892
TOTAL OPERATING EXPENSES	<u>1,239,317</u>	<u>1,220,502</u>	<u>1,273,200</u>	<u>1,289,892</u>
TOTAL APPROPRIATIONS	<u>1,239,317</u>	<u>1,220,502</u>	<u>1,273,200</u>	<u>1,289,892</u>

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	1,273,200	1,289,892	16,692	1.31%
TOTALS	1,273,200	1,289,892	16,692	1.31%

Electric Fund

St. Lucie Division

Appropriations Summary

Electric Fund

Power Supply Division

Appropriations Detail

Appropriations Detail

Account # 041-1013-531

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING EXPENSES</u>				
3441 Purchase Power- Customer	44,400	44,400	44,400	44,400
3442 Power Purchase- Demand	23,115,511	21,935,314	24,534,709	24,050,520
3443 Purchase Power- Energy	10,034,143	13,196,769	12,151,622	13,653,659
3444 Purchase Power- Transmission	2,670,699	3,034,148	2,801,017	3,272,360
3447 Load Retention Funding	(142,848)	(140,753)	(144,721)	(150,117)
TOTAL OPERATING EXPENSES	35,721,905	38,069,878	39,387,027	40,870,822
TOTAL APPROPRIATIONS	35,721,905	38,069,878	39,387,027	40,870,822

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	39,387,027	40,870,822	1,483,795	3.77%
TOTALS	39,387,027	40,870,822	1,483,795	3.77%

Electric Fund

Power Supply Division

Appropriations Summary

Electric Fund

Administration Division

Appropriations Detail

Appropriations Detail

Account # 041-1021-531

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	181,123	146,632	196,997	210,891
1410	Overtime	287	3,266	350	350
1641	Vacation/Terms & Buyout	7,390	23,592	0	0
2110	FICA	13,882	12,883	14,633	16,080
221x	Retirement	13,543	12,501	14,822	15,915
23xx	Insurance	72,117	65,952	65,399	56,157
2410	Workers' Compensation	530	538	551	590
26xx	Other Payroll Benefits	11,826	9,249	3,120	2,922
2999	Allocated Labor Expense	(47,755)	(37,953)	(41,485)	(41,157)
TOTAL PERSONAL SERVICES		252,943	236,660	254,387	261,748
<u>OPERATING EXPENSES</u>					
3xxx	Professional Services	75,159	58,791	56,500	58,000
4010	Travel	971	2,022	3,600	2,150
41xx	Communication	12,917	12,582	14,240	16,500
421x	Postage	829	965	3,500	3,500
4310	Utilities	106,614	102,848	155,000	115,000
4510	Insurance	172,367	158,741	161,052	179,290
46xx	Repairs & Maintenance- Equipment	3,752	4,930	6,640	6,500
4710	Printing & Binding	72	0	200	200
4810	Promotional Activities	1,403	1,880	1,415	1,500
4911	Advertising	0	0	100	100
4920	Other Current Charges	26	0	100	100
4945	Injury/Damage to Others	6,479	4,751	5,000	3,000
5180	Minor Furniture/Equipment	180	480	500	250
5210	Operating Supplies	7,943	5,759	11,000	7,500
5299	Allocated Material Expense	(49,163)	(50,543)	(3,836)	(10,575)
5410	Publications & Memberships	33,401	34,012	35,300	35,540
5520	Training	795	1,350	5,000	4,000
TOTAL OPERATING EXPENSES		373,745	338,568	455,311	422,555
<u>GRANTS & AIDS</u>					
8210	Local Contributions	375	109	0	0
TOTAL GRANTS & AIDS		375	109	0	0
TOTAL APPROPRIATIONS		627,063	575,337	709,698	684,303

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	254,387	261,748	7,361	2.89%
Operating Expenses	455,311	422,555	(32,756)	-7.19%
TOTALS	709,698	684,303	(25,395)	-3.58%

**Electric
Fund**

**Administration
Division**

**Appropriations
Summary**

Electric Fund

Jobbing Division

Appropriations Detail

Appropriations Detail

Account # 041-1045-531

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>				
1210 Regular Salaries & Wages	47,055	93,218	45,000	45,000
1410 Overtime	6,420	11,975	1,000	1,000
2110 FICA	3,937	7,133	3,442	3,442
221x Retirement	2,353	4,661	2,250	2,250
23xx Insurance	5,439	6,967	0	0
2410 Workers' Compensation	788	1,394	724	724
26xx Other Payroll Benefits	133	142	0	0
2999 Allocated Labor Expense	7,061	13,886	0	0
TOTAL PERSONAL SERVICES	73,186	139,376	52,416	52,416
<u>OPERATING EXPENSES</u>				
4010 Travel	261	3,471	0	0
4499 Allocated Equip Rental	8,752	55,614	0	0
462x Repairs & Maintenance-Non Bldg	0	778	0	0
4920 Other Current Charges	0	94	0	0
5210 Operating Supplies	4,768	76,621	2,000	5,000
5299 Allocated Material Expense	3,943	8,885	0	0
TOTAL OPERATING EXPENSES	17,724	145,463	2,000	5,000
<u>OTHER USES</u>				
9950 Contra Expense	(34,403)	0	0	0
TOTAL OTHER USES	(34,403)	0	0	0
TOTAL APPROPRIATIONS	56,507	284,839	54,416	57,416

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	52,416	52,416	0	0.00%
Operating Expenses	2,000	5,000	3,000	150.00%
TOTALS	54,416	57,416	3,000	5.51%

Electric Fund

Jobbing Division

Appropriations Summary

Electric Fund

Distribution Division

Appropriations Detail

Appropriations Detail

Account # 041-1062-531

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	1,814,644	1,866,722	2,204,700	2,323,857
1310 Temporary Labor	0	0	0	0
1410 Overtime	302,597	650,070	243,000	298,500
1641 Vacation/Terms & Buyout	52,667	77,200	0	0
2110 FICA	158,430	192,225	158,414	163,593
221x Retirement	323,179	307,562	266,392	276,164
23xx Insurance	258,384	297,940	322,137	417,084
2410 Workers' Compensation	27,203	32,650	28,923	30,549
26xx Other Payroll Benefits	190,907	145,802	7,028	3,589
2999 Allocated Labor Expense	(63,495)	(72,188)	(39,858)	(39,543)
TOTAL PERSONAL SERVICES	3,064,516	3,497,983	3,190,736	3,473,793
<u>OPERATING EXPENSES</u>				
31xx Professional Services	15,316	18,003	8,000	10,000
3410 Contract Services	46,816	53,805	127,400	75,000
3499 Inter Dept Contract Oblig	115,173	117,296	123,303	125,562
4010 Travel	3,143	5,406	9,350	7,000
41xx Communication	8,195	7,788	10,900	10,000
4310 Utilities	13,563	8,763	33,000	250
4410 Rentals	838	801	11,400	3,850
4415 Internal Fleet Lease	161,718	247,287	252,550	224,956
4499 Allocated Equip Rental	(663,899)	(799,834)	(185,935)	(437,712)
4510 Insurance	14,134	14,586	15,330	17,657
461x Repairs & Maintenance- Vehicles	134,075	218,862	248,945	225,000
4620 Repairs & Maintenance- Buildings	2,112	9,791	19,200	6,200
4625 Repairs & Maintenance-Non Bldg	548,209	592,005	580,000	550,000
46xx Repairs & Maintenance- Equipment	17,107	13,910	28,690	20,000
4633 Computer Contracts	26,673	27,367	32,000	28,000
4670 Repairs & Maintenance-Office Equi	2,096	4,553	8,300	5,000
4710 Printing & Binding	2,654	2,867	9,300	3,500
4810 Promotional Activities	0	0	0	1,000
49xx Other Current Charges	1,743	6,799	3,800	1,000
5180 Minor Furniture/Equipment	24,755	43,234	36,000	25,000
521x Operating Supplies	310,861	505,123	427,400	300,000
5215 Uniforms	46,022	53,808	83,000	86,300
5230 Fuel Purchases	63,766	61,230	90,000	90,000
5299 Allocated Material Expense	(155,054)	(173,434)	(3,993)	(11,007)
5410 Publications & Membership	3,931	4,107	6,400	4,840
5520 Training	16,967	23,312	33,050	30,000
TOTAL OPERATING EXPENSES	760,914	1,067,435	2,007,390	1,401,396
<u>OTHER USES</u>				
950x Energy Efficiency Rebates	21,218	43,888	30,000	62,500
TOTAL OTHER USES	21,218	43,888	30,000	62,500
TOTAL APPROPRIATIONS	3,846,648	4,609,306	5,228,126	4,937,689

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	3,190,736	3,473,793	283,057	8.87%
Operating Expenses	2,007,390	1,401,396	(605,994)	-30.19%
Other Uses	30,000	62,500	32,500	108.33%
TOTALS	5,228,126	4,937,689	(290,437)	-5.56%

Significant Budget Changes:

The change in Operating Expenses is mainly related to the Capital Projects (4499) for FY 18-19.

**Electric
Fund**

**Distribution
Division**

**Appropriations
Summary**

Electric Fund

Smart Grid Division

Appropriations Detail

Appropriations Detail

Account # 041-1070-531

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>				
1210 Regular Salaries & Wages	65,262	0	0	0
1410 Overtime	6,876	0	0	0
2110 FICA	5,110	0	0	0
221x Retirement	3,263	0	0	0
23xx Insurance	10,697	0	0	0
2410 Workers' Compensation	196	0	0	0
26xx Other Payroll Benefits	693	0	0	0
TOTAL PERSONAL SERVICES	92,097	0	0	0
<u>OPERATING EXPENSES</u>				
3110 Professional Services	315	0	0	0
3410 Contract Services	1,306,708	1,093,268	1,129,253	1,166,392
4310 Utilities	5,950	14,049	23,700	0
46xx Repairs & Maintenance-Equipment	27,910	28,507	15,000	7,100
TOTAL OPERATING EXPENSES	1,340,883	1,135,824	1,167,953	1,173,492
TOTAL APPROPRIATIONS	1,432,980	1,135,824	1,167,953	1,173,492

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	1,167,953	1,173,492	5,539	0.47%
TOTALS	1,167,953	1,173,492	5,539	0.47%

Electric Fund

Smart Grid Division

Appropriations Summary

Electric Fund

Other

Appropriations Detail

Appropriations Detail

Account # 041-1088-5xx

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING EXPENSES</u>					
4920	Other Current Charges	129,554	72,924	0	0
4950	Uncollectible Accounts	218,603	154,798	250,000	194,884
4970	Regulatory Assessment	9,082	9,743	10,000	10,000
4980	Taxes	1,424,189	1,404,722	1,536,323	1,574,414
4982	Franchise Fees	290,195	436,422	362,694	474,889
5001	Cost Allocation- City Commission	30,631	27,755	31,086	29,745
5002	Cost Allocation- City Manager	122,557	166,546	172,230	172,665
5003	Cost Allocation- City Clerk	37,095	38,523	56,001	58,401
5004	Cost Allocation- City Attorney	7,932	7,846	12,250	10,000
5005	Cost Allocation- Accounting	273,285	241,081	243,441	216,306
5006	Cost Allocation- Customer Service	652,177	739,271	766,643	859,269
5007	Cost Allocation- Purchasing	92,445	78,925	118,112	84,449
5008	Cost Allocation- Warehouse	88,399	95,232	125,482	103,320
5009	Cost Allocation- Human Resources	47,033	31,852	36,551	36,511
5010	Cost Allocation- IT	522,723	681,257	634,990	684,684
5013	Cost Allocation- Facilities	9,662	10,551	11,877	12,136
5015	Cost Allocation- Planning & Zoning	54,605	56,989	66,675	78,680
5910	Depreciation Expense	3,947,564	4,064,150	4,000,000	4,100,000
TOTAL OPERATING EXPENSES		7,957,731	8,318,587	8,434,355	8,700,353
<u>DEBT SERVICE</u>					
71xx	Principal-Long Term Debt	0	0	1,263,000	1,309,000
721x	Interest-Long Term Debt	1,788,247	1,470,315	1,428,811	1,384,326
7311	Fees	1,175,477	4,563	7,169	6,309
732x	Amortize Debt Discount/Premium	(24,297)	(97,187)	(97,187)	(97,187)
TOTAL DEBT SERVICE		2,939,427	1,377,691	2,601,793	2,602,448
<u>OTHER USES</u>					
9101	Transfer to General Fund	4,558,075	4,302,389	4,000,000	4,000,000
9102	Surcharge Transfer	1,422,105	1,333,912	1,417,768	1,480,007
9150	R & R Reserve	0	0	100,000	100,000
9160	Reserve/Future Capital	0	0	39,412	0
9960	Interest-Customer Deposit	21,238	44,700	15,000	45,000
9990	Contingency Fund	0	0	0	0
TOTAL OTHER USES		6,001,418	5,681,001	5,572,180	5,625,007
TOTAL APPROPRIATIONS		16,898,576	15,377,279	16,608,328	16,927,808

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	8,434,355	8,700,353	265,998	3.15%
Debt Services	2,601,793	2,602,448	655	0.03%
Other Uses	5,572,180	5,625,007	52,827	0.95%
TOTALS	16,608,328	16,927,808	319,480	1.92%

Electric Fund

Other

Appropriations Summary

Electric Fund

Capital Projects

Appropriations Detail

Appropriations Detail

Account # 041-1099-531

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>					
1210	Regular Salaries & Wages	782,923	671,205	616,000	611,130
1410	Overtime	11,246	59,010	0	0
2110	FICA	58,213	52,874	47,117	46,749
221x	Retirement	39,149	33,563	94,436	100,202
23xx	Insurance	87,801	74,248	83,160	125,283
2410	Workers' Compensation	12,183	10,877	9,921	9,840
26xx	Other Payroll Benefits	1,600	1,293	0	0
2999	Allocated Labor Expense	104,189	96,254	81,343	80,699
TOTAL PERSONAL SERVICES		1,097,304	999,324	931,977	973,903
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	53,123	46,712	2,000	120,000
3410	Contract Services	40,136	0	0	0
4410	Rentals	2,872	1,513	0	0
4499	Allocated Equip Rental	655,147	744,219	185,935	437,712
4625	Repairs & Maint/Non-Buildings	0	0	20,000	0
49xx	Advertising	1,348	634	0	0
5210	Operating Supplies	396,769	1,158,210	185,000	1,131,031
5299	Allocated Material Expense	200,274	215,025	7,829	21,583
TOTAL OPERATING EXPENSES		1,349,669	2,166,313	400,764	1,710,326
<u>CAPITAL OUTLAY</u>					
6110	Land	404	303	0	0
6210	Buildings	850	0	92,435	100,000
6310	Improvements Other Than Bldgs	496,885	1,180,575	446,349	429,971
6410	Machinery & Equipment	93,332	48,328	0	359,200
6460	Taxable Material & Supply	2,006,446	973,392	901,500	90,000
647x	Use Tax	140,367	68,138	62,475	6,300
TOTAL CAPITAL OUTLAY		2,738,284	2,270,736	1,502,759	985,471
<u>OTHER USES</u>					
9999	WIP Contra	(5,185,375)	(5,436,084)	0	0
TOTAL OTHER USES		(5,185,375)	(5,436,084)	0	0
TOTAL APPROPRIATIONS		(118)	289	2,835,500	3,669,700

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	931,977	973,903	41,926	4.50%
Operating Expenses	400,764	1,710,326	1,309,562	326.77%
Capital Outlay	1,502,759	985,471	(517,288)	-34.42%
TOTALS	2,835,500	3,669,700	834,200	29.42%

Electric Fund

Capital Projects

Appropriations Summary

Electric Fund

Capital Projects

Project Schedule

Project Schedule

<u>Project WF/Job</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
<u>410001</u>	Meters	Renewal & Replacement	44,000
<u>410002</u>	Transformers	Renewal & Replacement	717,000
<u>410003</u>	Capacitors	Renewal & Replacement	109,500
<u>410004</u>	<u>Distribution lines (1,410,000)</u>	Customer Contribution	260,000
		Renewal & Replacement	1,150,000
<u>410005</u>	Sectionalizing Equipment	Renewal & Replacement	120,000
<u>410006</u>	<u>Lights (335,000)</u>	Customer Contribution	30,000
		Renewal & Replacement	305,000
<u>410008</u>	Other equipment	Renewal & Replacement	174,200
<u>410010</u>	<u>Subdivisions (250,000)</u>	Customer Contribution	85,000
		Renewal & Replacement	165,000
<u>410012</u>	Substations	Renewal & Replacement	410,000
<u>410013</u>	Structures	Renewal & Replacement	100,000
TOTAL			<u><u>3,669,700</u></u>
Source of Funds			
			Renewal & Replacement 3,294,700
			Customer Contribution 375,000
TOTAL			<u><u>3,669,700</u></u>

Jack Rogers, Director of Gas

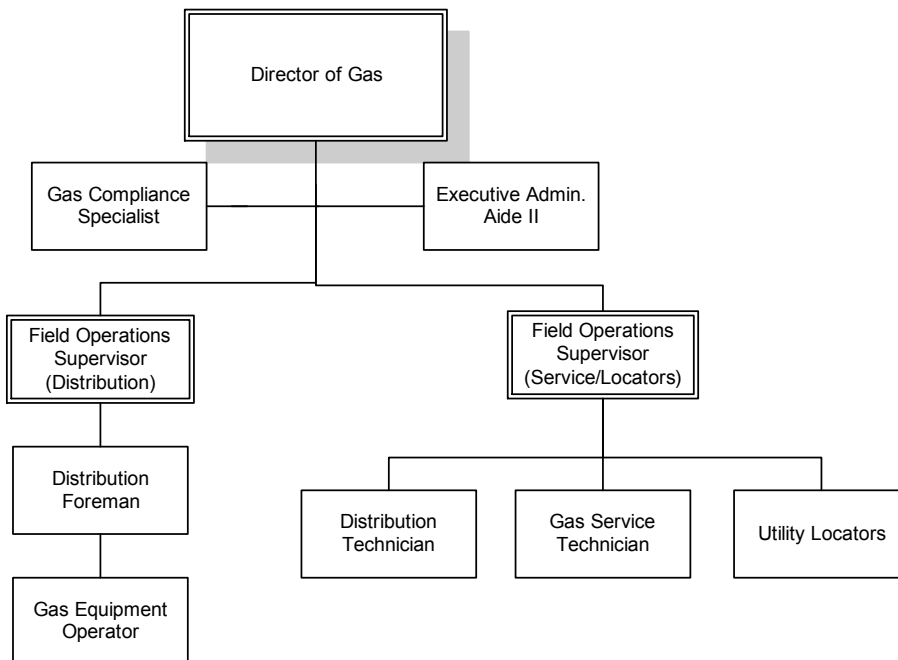
The Gas Fund provides a safe, high quality product and professional service at a low cost. Monitoring gas pressure and responding to gas leaks are an important part of the day-to-day routine.

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

\$ 8,336,372

Gas Fund

Gas System Description

Gas System Description

The natural gas system is composed of 243 miles of steel gas mains and 11,950 steel 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 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 2016, the City acquired a utility easement on Hwy 470 in Sumter County, and contracted with Sabal Trail Transmission to provide a tap during construction of their transmission pipeline. Currently the city is in the design and construction phase of a gate station that will connect to the tap and provide emergency redundancy as well as supply capacity for future growth of the gas system. Construction is expected to be complete by the end of calendar year 2018.

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.

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 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING REVENUE</u>				
Charges For Services	6,163,176	6,470,300	6,856,753	7,964,674
Other Operating Revenue	146,439	57,884	55,000	57,500
TOTAL OPERATING REVENUE	6,309,615	6,528,184	6,911,753	8,022,174
<u>OPERATING APPROPRIATIONS</u>				
Gas Purchases	1,639,386	2,064,164	2,311,591	2,824,855
Administration	496,454	518,635	571,462	586,992
Distribution	1,100,723	918,240	916,353	1,051,118
Other Operating Expenses	1,559,855	1,384,819	1,662,200	1,650,726
TOTAL APPROPRIATIONS	(4,796,418)	(4,885,858)	(5,461,606)	(6,113,691)
NET INCOME FROM OPERATIONS	1,513,197	1,642,326	1,450,147	1,908,483
Non-Operating Revenue	0	0	0	0
Non-Operating Appropriations	(1,249)	(2,566)	0	0
NET OTHER INCOME	(1,249)	(2,566)	0	0
NET INCOME BEFORE TRANSFERS	1,511,948	1,639,760	1,450,147	1,908,483
Transfers to other funds	(4,273,522)	(1,989,746)	(857,384)	(889,313)
NET INCOME AFTER TRANSFERS	(2,761,574)	(349,986)	592,763	1,019,170
Other Sources	0	0	117,613	314,198
Capital Projects	(1)	0	(546,425)	(973,999)
NET OTHER SOURCES	(1)	0	(428,812)	(659,801)
UNAPPROPRIATED BALANCE	(2,761,575)	(349,986)	163,951	359,369

Gas Fund

Revenue Detail

Revenue Detail

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>CHARGES FOR SERVICES</u>				
34321 Residential	2,701,321	2,736,007	2,948,521	4,217,651
34322 Residential Heat Only	153,023	143,580	165,112	150,483
34323 Small Commercial	2,621,109	2,772,782	2,946,581	2,649,856
34324 Commercial Heat Only	22,964	22,716	26,254	27,058
34325 Large Commercial	132,004	202,733	177,013	215,337
34326 Large Interruptible	385,769	443,110	447,710	438,705
34328 Municipal	16,861	17,505	19,562	23,379
34362 Commercial 2	0	0	0	111,205
34905 Penalties	43,967	47,796	42,000	47,000
34918 Misc Service Revenue	86,158	84,071	84,000	84,000
TOTAL CHARGES FOR SERVICES	6,163,176	6,470,300	6,856,753	7,964,674
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest Income	155,558	66,820	50,000	50,000
36130 Gain/Loss Investments	(19,221)	(21,388)	0	0
36404 Recovery from Losses	0	0	0	0
36609 Contributions/Donations	0	0	0	0
36925 Misc Jobbing Revenue	9,928	12,261	5,000	7,500
36990 Misc Non-Op Revenue	174	191	0	0
TOTAL MISCELLANEOUS REVENUE	146,439	57,884	55,000	57,500
<u>OTHER SOURCES</u>				
38893 Appropriated Retained Earnings	0	0	0	0
38950 Contributions- Cust/Dev	0	0	37,613	239,198
38955 Appr. Ret. Earn-Magnolia Townhomes	0	0	0	0
38969 Appropriated ECA Incentives	0	0	80,000	75,000
TOTAL OTHER SOURCES	0	0	117,613	314,198
TOTAL RESOURCES	6,309,615	6,528,184	7,029,366	8,336,372

Division Summary of Appropriations

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
2013 <u>GAS PURCHASES</u>				
Operating Expenses	1,639,386	2,064,164	2,311,591	2,824,855
TOTAL GAS PURCHASES	1,639,386	2,064,164	2,311,591	2,824,855
2021 <u>ADMINISTRATION</u>				
Personal Services	248,462	195,956	262,384	253,876
Operating Expenses	110,662	152,104	147,103	171,141
Grants and Aides	137,330	170,575	161,975	161,975
TOTAL ADMINISTRATION	496,454	518,635	571,462	586,992
2081 <u>DISTRIBUTION</u>				
Personal Services	1,067,474	895,339	870,690	972,715
Operating Expenses	245,785	244,193	274,577	304,368
Other Uses	(212,536)	(221,292)	(228,914)	(225,965)
TOTAL DISTRIBUTION	1,100,723	918,240	916,353	1,051,118
2088 <u>OTHER</u>				
Operating Expenses	1,202,818	1,195,272	1,293,874	1,292,805
Debt Service	357,037	189,547	368,326	357,921
Other Uses	4,274,771	1,992,312	1,021,335	1,248,682
TOTAL OTHER	5,834,626	3,377,131	2,683,535	2,899,408
2099 <u>CAPITAL PROJECTS</u>				
Personal Services	74,313	121,896	249,910	329,662
Operating Expenses	160,874	262,115	289,015	538,837
Capital Outlay	247,669	56,365	7,500	105,500
Debt Service	0	0	0	0
Other Uses	(482,855)	(440,376)	0	0
TOTAL CAPITAL PROJECTS	1	0	546,425	973,999
<u>GRAND TOTAL</u>				
Personal Services	1,390,249	1,213,191	1,382,984	1,556,253
Operating Expenses	3,359,525	3,917,848	4,316,160	5,132,006
Capital Outlay	247,669	56,365	7,500	105,500
Debt Service	357,037	189,547	368,326	357,921
Grants and Aides	137,330	170,575	161,975	161,975
Other Uses	3,579,380	1,330,644	792,421	1,022,717
TOTAL APPROPRIATIONS	9,071,190	6,878,170	7,029,366	8,336,372

Gas Fund

Division Summary of Appropriations

Values & Goals

Values & Goals

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 700 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
- ◆ Install mains in Phase 3B of Arlington Ridge
- ◆ Oversee the installation of 3,000 new services to residential and commercial customers
- ◆ Maintain an effective Public Awareness and Distribution Integrity Management Program (DIMP), through a minimum of 36 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

Major Accomplishments:

- ☐ Installed or took ownership of 1,300 new services
- ☐ Completed construction of Sabal Trail Transmission Gate Station
- ☐ Entered into Natural Gas Agreement with the Villages
- ☐ Installed mains for 2 phases in Arlington Ridge

Performance Measures:

	2016-17	2017-18	2018-19
New services installed	141	1,300	3,000
Feet of mains installed	5,964	30,442	145,579
Service removals	103	75	75
PSC violations	0	0	0
Distribution leak reports	207	250	250
Employee training man hours	522	700	700
Public awareness notifications (service line, Newspaper, utility bills, etc.)	27	30	35

Personnel Schedule

Gas Fund

Personnel Schedule

Classification	2018	Change	2019	Amount
<u>Administration 2021</u>				
Administrative Assistant II	1.00	(1.00)	0.00	0
Executive Asst/Admin Aide II	0.00	1.00	1.00	39,770
Gas Compliance Specialist	1.00	0.00	1.00	45,364
Gas Director	1.00	0.00	1.00	107,786
Total Administration	3.00	0.00	3.00	192,920
<u>Distribution 2081</u>				
Distribution Foreman	4.00	0.00	4.00	184,142
Distribution Technician	1.00	0.00	1.00	47,071
Field Operations Supervisor	1.00	1.00	2.00	101,746
Gas Equipment Operator	4.00	1.00	5.00	192,649
Gas Service Technician	3.00	1.00	4.00	145,144
Utility Locator	4.00	0.00	4.00	159,639
Time charged directly to Capital Projects				(192,550)
Standby				7,280
Total Distribution	17.00	3.00	20.00	645,121
<u>Capital Projects 2099</u>				
Time charged directly to Capital Projects				192,550
Total Capital Projects				192,550
Total	20.00	3.00	23.00	1,030,591

Gas Fund

Gas Purchases Division

Appropriations Detail

Appropriations Detail

Account # 042-2013-532

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING EXPENSES</u>				
3470 Gas Purchases	1,639,386	2,064,164	2,311,591	2,824,855
TOTAL OPERATING EXPENSES	<u>1,639,386</u>	<u>2,064,164</u>	<u>2,311,591</u>	<u>2,824,855</u>
TOTAL APPROPRIATIONS	<u>1,639,386</u>	<u>2,064,164</u>	<u>2,311,591</u>	<u>2,824,855</u>

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	2,311,591	2,824,855	513,264	22.20%
TOTALS	2,311,591	2,824,855	513,264	22.20%

**Gas
Fund**

**Gas
Purchases
Division**

**Appropriations
Summary**

Gas Fund

Administration Division

Appropriations Detail

Appropriations Detail

Account # 042-2021-532

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
PERSONAL SERVICES					
1210	Regular Salaries & Wages	149,666	143,678	193,814	192,920
1410	Overtime	2,377	8,529	0	0
1641	Vacation/Terms & Buyouts	9,896	15,076	0	0
2110	FICA	11,779	12,217	14,130	13,985
221x	Retirement	26,399	25,585	30,929	26,901
23xx	Insurance	43,521	42,903	54,561	60,042
2410	Workers' Compensation	623	695	1,391	1,475
26xx	Other Payroll Benefits	14,615	(35,324)	993	1,125
2999	Allocated Labor Expense	(10,414)	(17,403)	(33,434)	(42,572)
TOTAL PERSONAL SERVICES		248,462	195,956	262,384	253,876
OPERATING EXPENSES					
3110	Professional Services	6,109	6,519	15,000	35,000
3410	Contract Services	0	0	0	4,420
4010	Travel	2,409	1,402	2,700	3,700
41xx	Communication	123	134	270	200
4210	Postage	1,246	381	1,800	2,500
4510	Insurance	25,835	24,502	24,909	25,965
4610	Repairs & Maintenance- Vehicles	0	0	200	0
46xx	Repairs & Maintenance- Equipment	3,160	1,259	2,020	5,516
4710	Printing & Binding	100	0	100	100
48xx	Promotional Activities	53,112	99,081	82,000	78,500
4911	Advertising	145	145	300	800
4982	Franchise Fees	(119)	0	0	0
5180	Minor Furniture & Equip	60	129	200	2,100
5210	Operating Supplies	489	164	300	1,600
5215	Uniforms	0	0	0	100
5299	Allocated Material Exp	(5,164)	(8,468)	(15,196)	(21,860)
5410	Publications & Memberships	21,762	26,106	31,000	31,000
5520	Training	1,395	750	1,500	1,500
TOTAL OPERATING EXPENSES		110,662	152,104	147,103	171,141
GRANTS AND AIDS					
8210	Local Contributions	45,570	71,215	70,215	70,215
8215	Local Contributions- Cemetary	91,760	99,360	91,760	91,760
TOTAL GRANTS AND AIDES		137,330	170,575	161,975	161,975
TOTAL APPROPRIATIONS		496,454	518,635	571,462	586,992

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	262,384	253,876	(8,508)	-3.24%
Operating Expenses	147,103	171,141	24,038	16.34%
Grants and Aides	161,975	161,975	0	0.00%
TOTALS	571,462	586,992	15,530	2.72%

Gas Fund

Administration Division

Appropriations Summary

Gas Fund

Distribution Division

Appropriations Detail

Appropriations Detail

Account # 042-2081-532

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	638,945	636,856	592,236	645,121
1410	Overtime	22,031	32,425	30,000	35,000
1641	Vacation/Terms & Buyouts	10,994	11,800	0	0
2110	FICA	48,097	48,824	41,589	44,825
221x	Retirement	94,477	75,964	70,493	68,041
23xx	Insurance	174,292	122,733	119,951	161,764
2410	Workers' Compensation	15,770	15,765	13,688	14,925
26xx	Other Payroll Benefits	62,868	(49,028)	2,733	3,039
TOTAL PERSONAL SERVICES		1,067,474	895,339	870,690	972,715
OPERATING EXPENSES					
3130	Engineering Services	0	0	0	15,000
3410	Contract Services	8,500	14,393	14,900	13,500
4010	Travel	1,281	546	2,000	3,000
41xx	Communication	6,957	7,245	7,500	7,500
4210	Postage	557	519	700	700
4310	Utilities	25,583	23,946	26,000	26,000
44xx	Rentals	0	1,814	1,500	1,400
4415	Internal Fleet Lease	34,349	49,104	49,683	49,684
4499	Allocated Equip. Rental	(30,334)	(58,933)	(29,937)	(43,627)
4510	Insurance	5,593	5,736	5,736	7,135
461x	Repairs & Maintenance- Vehicles	48,243	64,887	55,485	64,196
4620	Repairs & Maintenance- Buildings	10,506	579	700	0
4625	Repairs & Maintenance- Non-Build	0	9,864	200	2,300
46xx	Repairs & Maintenance- Equipment	3,266	5,532	4,760	4,160
4710	Printing & Binding	4,197	8,863	6,800	7,000
4920	Other Current Charges	9,076	11,716	8,200	10,000
4945	Injury/ Damage to Others	17	131	100	200
5180	Minor Furniture & Equip	38,481	26,695	32,000	45,470
521x	Operating Supplies	43,966	41,622	43,000	41,000
5215	Uniforms	6,091	6,153	6,000	8,500
5230	Fuel Purchases	24,447	21,555	32,250	32,250
5280	Chemicals	606	161	3,000	4,500
5520	Training	4,403	2,065	4,000	4,500
TOTAL OPERATING EXPENSES		245,785	244,193	274,577	304,368
OTHER USES					
9950	Contra- Expense	(212,536)	(221,292)	(228,914)	(225,965)
TOTAL OTHER USES		(212,536)	(221,292)	(228,914)	(225,965)
TOTAL APPROPRIATIONS		1,100,723	918,240	916,353	1,051,118

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	870,690	972,715	102,025	11.72%
Operating Expenses	274,577	304,368	29,791	10.85%
Other Uses	(228,914)	(225,965)	2,949	-1.29%
TOTALS	916,353	1,051,118	134,765	14.71%

Significant Budget Changes:

The increase in Personal Services is due to adding personnel to this division.

Gas Fund

Distribution Division

Appropriations Summary

Gas Fund

Other

Appropriations Detail

Appropriations Detail

Account # 042-2088-5xx

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING EXPENSES</u>					
4950	Uncollectible Accounts	16,621	11,533	17,000	17,000
4970	Regulatory Assessments	13,150	12,007	17,000	17,000
4980	Taxes	163,686	153,120	159,959	167,466
4982	Franchise Fees	18,319	19,954	20,079	55,948
5001	Cost Allocation- City Commission	7,273	6,263	7,661	6,618
5002	Cost Allocation- City Manager	29,785	38,624	42,441	38,415
5003	Cost Allocation- City Clerk	8,875	8,978	13,799	12,993
5004	Cost Allocation- City Attorney	3,956	4,447	6,874	4,000
5005	Cost Allocation- Accounting	66,751	55,367	59,988	48,125
5006	Cost Allocation- Customer Service	156,279	174,466	188,916	191,174
5007	Cost Allocation- Purchasing	3,901	3,058	4,813	0
5008	Cost Allocation- Warehouse	13,299	12,628	19,143	9,996
5009	Cost Allocation- Human Resources	23,493	18,006	20,510	14,604
5010	Cost Allocation- IT	121,269	115,481	144,567	129,286
5011	Cost Allocation- GIS	73,270	71,189	76,982	72,556
5013	Cost Allocation- Facilities	10,948	12,206	13,692	15,170
5015	Cost Allocation- Planning & Zoning	36,404	37,993	44,450	52,454
5910	Depreciation Expense	435,539	439,952	436,000	440,000
TOTAL OPERATING EXPENSES		1,202,818	1,195,272	1,293,874	1,292,805
<u>DEBT SERVICE</u>					
711x	Principal-Long Term Debt	0	0	175,308	180,088
721x	Interest-Long Term Debt	329,953	194,450	188,583	182,132
7311	Fees	25,134	1,917	2,486	2,521
732x	Amortize Debt Discount/Premium	(9,954)	(18,724)	(9,955)	(18,724)
7330	Amortize Debt Issue Cost	11,904	11,904	11,904	11,904
TOTAL DEBT SERVICE		357,037	189,547	368,326	357,921
<u>OTHER USES</u>					
9101	Transfer to General Fund	739,193	657,310	588,645	606,204
9102	Surcharge Transfer	109,262	104,126	158,739	148,109
9121	Transfer to Debt Service Fund	978,450	976,320	0	0
9131	Transfer to Capital Project	2,446,617	251,990	110,000	135,000
9160	Reserve/Future Capital	0	0	163,951	359,369
9166	Transfer to Risk Management	0	0	0	0
9960	Interest-Customer Deposit	1,249	2,566	0	0
TOTAL OTHER USES		4,274,771	1,992,312	1,021,335	1,248,682
TOTAL APPROPRIATIONS		5,834,626	3,377,131	2,683,535	2,899,408

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	1,293,874	1,292,805	(1,069)	-0.08%
Debt Service	368,326	357,921	(10,405)	-2.82%
Other Uses	1,021,335	1,248,682	227,347	22.26%
TOTALS	2,683,535	2,899,408	215,873	8.04%

Significant Budget Changes:

The Other Uses change is attributable to an increase in the Reserve/Future Capital (9160).

**Gas
Fund**

Other

**Appropriations
Summary**

Gas Fund

Capital Projects

Appropriations Detail

Appropriations Detail

Account # 042-2099-532

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>					
1210	Regular Salaries & Wages	47,093	77,708	147,016	192,550
1410	Overtime	0	416	0	0
2110	FICA	3,390	5,682	11,249	14,732
221x	Retirement	2,355	3,886	22,110	31,753
23xx	Insurance	9,858	14,874	32,662	43,549
2410	Workers' Compensation	1,095	1,806	3,439	4,506
26xx	Other Payroll Benefits	108	248	0	0
2999	Allocated Labor Expense	10,414	17,276	33,434	42,572
TOTAL PERSONAL SERVICES		74,313	121,896	249,910	329,662
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	6,443	7,272	0	0
3410	Contract Services	7,111	0	0	0
4499	Allocated Equip Rental	30,334	58,933	29,937	43,627
4625	R & M/Non-Buildings (OTB)	0	517	0	0
5180	Minor Furniture/Equipment	0	669	0	0
5210	Operating Supplies	111,822	186,129	243,882	473,350
5299	Allocated Material Exp	5,164	8,595	15,196	21,860
TOTAL OPERATING EXPENSES		160,874	262,115	289,015	538,837
<u>CAPITAL OUTLAY</u>					
6110	Land Costs	0	55,250	0	0
6310	Improvements Other than Bldgs	232,771	1,115	0	0
6410	Machinery & Equipment	14,898	0	7,500	105,500
TOTAL CAPITAL OUTLAY		247,669	56,365	7,500	105,500
<u>OTHER USES</u>					
9999	WIP Contra	(482,855)	(440,376)	0	0
TOTAL OTHER USES		(482,855)	(440,376)	0	0
TOTAL APPROPRIATIONS		1	0	546,425	973,999

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	249,910	329,662	79,752	31.91%
Operating Expenses	289,015	538,837	249,822	86.44%
Capital Outlay	7,500	105,500	98,000	1306.67%
TOTALS	546,425	973,999	427,574	78.25%

**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>
420001	<u>Meters (349,594)</u>		
	Regular meters	Current Revenue	59,336
		Customer Contribution	14,539
	ERT meters	Current Revenue	261,180
		Customer Contribution	14,539
420002	<u>Mains (168,084)</u>		
	Arlington Ridge 3C	Current Revenue	61,116
	Lake Denham Cove	Customer Contribution	50,224
	Venetian Isle	Customer Contribution	56,744
420003	<u>Tools & Equipment</u>		
	Flame Pack	Current Revenue	7,500
420004	<u>Vehicles & Equipment (98,000)</u>		
	1/2 Ton Pickup Truck (2)	Current Revenue	60,000
	3/4 Ton Pickup Truck	Current Revenue	38,000
420008	<u>Regulators (18,048)</u>		
		Current Revenue	11,067
		Customer Contribution	6,981
420009	Farm Tap/ Industrial Equip	Current Revenue	6,144
420010	<u>Services (326,629)</u>		
		Current Revenue	230,458
		Customer Contribution	96,171
TOTAL			973,999
Source of Funds			
			Current Revenue 734,801
			Customer Contribution 239,198
TOTAL			973,999

DC Maudlin, 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:

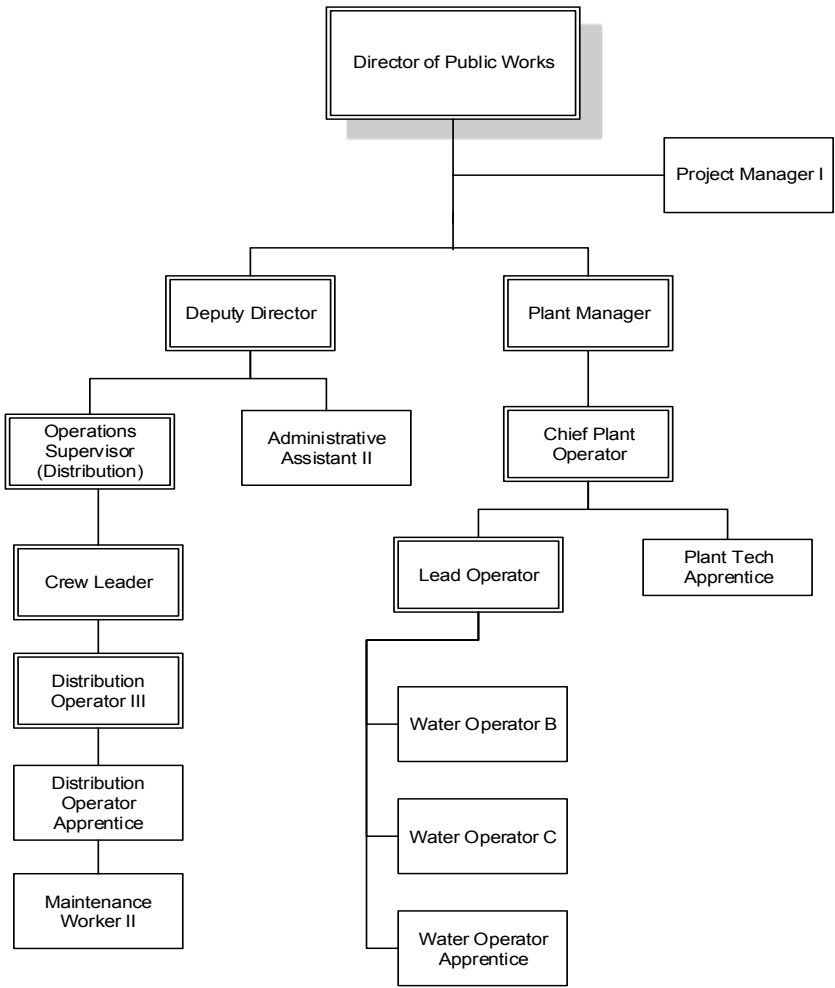
Water Distribution

- 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
\$ 10,230,143

Water Fund

Water System Description

Water System Description

The Water distribution system is composed of 375 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 2018, the District authorizes the use of 8.72 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 1.8 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 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING REVENUE</u>				
Charges for Services	7,805,561	8,228,630	8,454,355	8,454,347
Other Operating Revenue	386,747	338,740	317,664	385,664
TOTAL REVENUE SOURCES	8,192,308	8,567,370	8,772,019	8,840,011
<u>OPERATING APPROPRIATIONS</u>				
Administration	263,976	257,480	344,755	457,878
Treatment	1,131,238	1,158,790	1,416,769	1,498,330
Reuse	314,630	576,849	392,541	443,485
Distribution	1,252,999	1,460,471	1,467,067	1,427,285
Other Operating Expenses	3,808,477	3,078,168	3,912,772	3,980,086
TOTAL APPROPRIATIONS	(6,771,320)	(6,531,758)	(7,533,904)	(7,807,064)
NET INCOME FROM OPERATIONS	1,420,988	2,035,612	1,238,115	1,032,947
Non-Operating Revenue	0	0	0	0
Non-Operating Appropriations	(2,118)	(4,542)	0	0
NET OTHER INCOME	(2,118)	(4,542)	0	0
NET INCOME BEFORE TRANSFERS	1,418,870	2,031,070	1,238,115	1,032,947
Transfers to other funds	(912,193)	(956,518)	(1,025,699)	(1,030,429)
NET INCOME AFTER TRANSFERS	506,677	1,074,552	212,416	2,518
Other Sources	88,799	90,449	1,392,279	1,321,929
Capital Projects	(74)	0	(1,230,000)	(1,392,650)
NET OTHER SOURCES	88,725	90,449	162,279	(70,721)
UNAPPROPRIATED BALANCE	595,402	1,165,001	374,695	(68,203)

Water Fund

Revenue Detail

Revenue Detail

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>LICENSES & PERMITS</u>				
32421 Impact Fees - Residential	220,934	225,590	236,745	236,745
32422 Impact Fees - Commercial	4,041	21,110	17,409	17,409
TOTAL LICENSES & PERMITS	224,975	246,700	254,154	254,154
<u>CHARGES FOR SERVICES</u>				
34331 Residential Sales	5,379,088	5,626,143	5,730,967	5,730,967
34332 Commercial Sales	1,573,037	1,665,125	1,738,039	1,738,039
34336 Municipal Sales	120,779	116,016	121,477	121,477
34338 Private Fire Protection Sales	33,456	33,662	33,352	33,344
3433x Reuse Water	530,730	612,362	653,897	653,897
34905 Penalties	63,024	70,907	74,023	74,023
34918 Misc Service Revenue	105,447	104,415	102,600	102,600
TOTAL CHARGES FOR SERVICES	7,805,561	8,228,630	8,454,355	8,454,347
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	181,401	123,067	56,000	124,000
36130 Gain/Loss Investments	(25,154)	(42,778)	0	0
36501 Sale of Surplus Materials	4,312	7,540	5,510	5,510
36925 Misc Jobbing Revenue	1,213	4,211	2,000	2,000
36990 Misc Non-Operating Revenue	0	0	0	0
TOTAL MISCELLANEOUS	161,772	92,040	63,510	131,510
<u>OTHER SOURCES</u>				
38893 Appropriated Ret Earnings	0	0	0	68,203
38950 Contributions - Cust/Dev	88,799	90,449	93,779	93,779
38962 Appropriated Renewal & Replacement	0	0	1,298,500	1,228,150
TOTAL OTHER SOURCES	88,799	90,449	1,392,279	1,390,132
TOTAL RESOURCES	8,281,107	8,657,819	10,164,298	10,230,143

Division Summary of Appropriations

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
3021 <u>ADMINISTRATION</u>				
Personal Services	173,906	158,568	174,316	169,739
Operating Expenses	90,070	98,912	170,439	288,139
TOTAL ADMINISTRATION	263,976	257,480	344,755	457,878
3051 <u>TREATMENT</u>				
Personal Services	501,826	526,750	564,796	614,661
Operating Expenses	629,412	632,040	851,973	883,669
TOTAL TREATMENT	1,131,238	1,158,790	1,416,769	1,498,330
3072 <u>REUSE</u>				
Personal Services	97,342	125,801	124,801	128,495
Operating Expenses	217,288	451,048	267,740	314,990
TOTAL REUSE	314,630	576,849	392,541	443,485
3081 <u>DISTRIBUTION</u>				
Personal Services	582,856	607,345	712,075	786,469
Operating Expenses	670,143	853,126	754,992	640,816
TOTAL DISTRIBUTION	1,252,999	1,460,471	1,467,067	1,427,285
3088 <u>OTHER</u>				
Operating Expenses	2,099,120	2,320,831	2,236,490	2,354,006
Debt Service	1,709,357	757,337	1,601,282	1,551,080
Other Uses	918,151	964,920	1,475,394	1,105,429
TOTAL OTHER	4,726,628	4,043,088	5,313,166	5,010,515
3099 <u>CAPITAL PROJECTS</u>				
Personal Services	0	5,892	0	0
Operating Expenses	77,206	(217,861)	0	81,150
Capital Outlay	3,235,977	294,951	1,230,000	1,311,500
Other Uses	(3,313,109)	(82,982)	0	0
TOTAL CAPITAL PROJECTS	74	0	1,230,000	1,392,650
<u>GRAND TOTAL</u>				
Personal Services	1,355,930	1,424,356	1,575,988	1,699,364
Operating Expenses	3,783,239	4,138,096	4,281,634	4,562,770
Capital Outlay	3,235,977	294,951	1,230,000	1,311,500
Debt Service	1,709,357	757,337	1,601,282	1,551,080
Other Uses	(2,394,958)	881,938	1,475,394	1,105,429
TOTAL APPROPRIATIONS	7,689,545	7,496,678	10,164,298	10,230,143

Water Fund

Division Summary of Appropriations

Water Fund

Values & Goals

Values & Goals

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

Major Accomplishments:

- Inspected and rehabilitated all elevated water towers
- Installed 1,000 new water meters (potable & irrigation)
- Rehabilitated wells 10, 11 and 14

Performance Measures:

	2016-17	2017-18	2018-19
Boil water notices/connections impacted	7/81	10/175	9/100
High consumption letters issued	494	1,000	1,200
Water conservation promotions	2	3	5
Main Water Treatment Plant (per capita consumption)	130	200	175
Royal Highlands Plant (per capita consumption)	229	250	240
Airport Water Treatment Plant (per capita consumption)	149	150	135
Mall Water Treatment Plant (per capita consumption)	50	150	125
Plantation Water Treatment Plant (per capita consumption)	237	275	250

Personnel Schedule

Water Fund

Personnel Schedule

Classification	2018	Change	2019	Amount
<u>Administration 3021</u>				
Deputy Director of Public Works ¹	0.50	(0.05)	0.45	39,406
Director of Public Works ²	0.50	0.00	0.50	60,923
Project Manager I ³	0.25	0.00	0.25	12,491
Total Administration	1.25	(0.05)	1.20	112,820
<u>Treatment 3051</u>				
Chief Plant Operator	1.00	0.00	1.00	65,936
Customer Relations Specialist	0.00	1.00	1.00	32,677
Lead Plant Operator	1.00	0.00	1.00	48,318
Plant Manager ⁴	0.50	0.00	0.50	47,455
Water Operator Apprentice	4.00	0.00	4.00	116,729
Water Operator C	2.00	0.00	2.00	70,720
Plant Tech Apprentice	1.00	0.00	1.00	25,918
Standby				3,650
Total Treatment	9.50	1.00	10.50	411,403
<u>Reuse 3072</u>				
Wastewater Operator B	1.00	0.00	1.00	50,461
Wastewater Operator C	1.00	0.00	1.00	34,507
Standby				1,825
Total Reuse	2.00	0.00	2.00	86,793
<u>Distribution 3081</u>				
Administrative Assistant II	1.00	0.00	1.00	45,115
Crew Leader	1.00	0.00	1.00	54,766
Distribution Tech III	2.00	0.00	2.00	86,444
Distribution Tech Apprentice	8.00	0.00	8.00	211,496
Maintenance Worker I	1.00	(1.00)	0.00	0
Maintenance Worker II	0.00	1.00	1.00	23,982
Operations Supervisor	1.00	0.00	1.00	72,197
Standby				3,650
Total Distribution	14.00	0.00	14.00	497,650
Total	26.75	0.95	27.70	1,108,666

Note: Allocations

Deputy Director of Public Works ¹ 45%-3021, 45%-4021, 10%-5197¹

Director of Public Works ² 50%-3021, 50%-4021²

Project Manager I ³ 25%-3021, 25%-4021, 50%-5197³

Plant Manager ⁴ 50%-3051, 25%-4051, 25%-4052

Water Fund

Administration Division

Appropriations Detail

Appropriations Detail

Account # 043-3021-533

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
PERSONAL SERVICES					
1210	Regular Salaries & Wages	112,496	104,666	118,014	112,820
1410	Overtime	0	549	0	0
1641	Vacation/Terms & Buyout	0	564	0	0
2110	FICA	8,741	8,105	9,037	8,524
221x	Retirement	10,038	9,779	11,018	11,093
23xx	Insurance	33,914	26,538	33,359	34,675
2410	Workers' Compensation	573	612	642	635
26xx	Employee Benefits	9,123	8,437	2,246	1,992
2999	Allocated Labor Expense	(979)	(682)	0	0
TOTAL PERSONAL SERVICES		173,906	158,568	174,316	169,739
OPERATING EXPENSES					
31xx	Professional Services	3,742	14,360	64,340	196,000
3410	Contract Services	0	0	20,000	0
4010	Travel	0	0	50	50
41xx	Communication	62	53	68	68
4210	Postage	0	2	10	10
4310	Utilities	5,102	4,952	5,700	5,700
4415	Internal Fleet Lease	673	1,010	1,020	1,020
4510	Insurance	71,316	69,239	68,572	75,771
461x	Repairs & Maintenance- Vehicles	1,498	2,219	939	1,425
4620	Repairs & Maintenance- Buildings	0	0	0	300
463x	Repairs & Maintenance- Equipment	840	240	3,000	2,100
4710	Printing & Binding	191	0	40	40
4810	Promotional Activities	437	299	500	200
4911	Advertising-Other Ads	99	859	800	800
4934	ZW Warehouse Over/Short	0	(4)	0	0
4945	Injury/Damage to Others	865	0	0	0
5180	Minor Furniture & Equip	590	56	0	0
521x	Operating Supplies	228	108	1,125	875
5230	Fuel Purchases	751	739	480	480
5299	Allocated Material Expense	(295)	(100)	0	0
5410	Publications & Memberships	3,470	4,210	3,495	3,000
5520	Training	501	670	300	300
TOTAL OPERATING EXPENSES		90,070	98,912	170,439	288,139
TOTAL APPROPRIATIONS		263,976	257,480	344,755	457,878

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	174,316	169,739	(4,577)	-2.63%
Operating Expenses	170,439	288,139	117,700	69.06%
TOTALS	344,755	457,878	113,123	32.81%

Significant Budget Changes:

The change in Operating Expense is mainly attributable to an increase in Professional Services (31xx).

**Water
Fund**

**Administration
Division**

**Appropriations
Summary**

Water Fund

Treatment Division

Appropriations Detail

Appropriations Detail

Account # 043-3051-533

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	303,256	307,807	374,221	411,403
1410	Overtime	12,561	19,841	15,000	15,000
1641	Vacation/Terms & Buyout	13,884	14,524	0	0
2110	FICA	24,211	25,340	27,607	30,159
221x	Retirement	29,997	30,424	35,404	38,967
23xx	Insurance	77,278	92,855	93,606	99,596
2410	Workers' Compensation	16,609	17,367	18,628	19,086
26xx	Other Payroll Benefits	24,030	18,592	330	450
TOTAL PERSONAL SERVICES		501,826	526,750	564,796	614,661
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	14,920	15,295	16,000	18,800
3410	Contract Services	21,691	30,776	92,105	92,105
4010	Travel	569	15	5,000	5,500
41xx	Communication	4,059	3,681	3,435	3,435
4210	Postage	2,344	2,552	2,200	2,200
4310	Utilities	414,338	405,886	460,000	460,000
4415	Internal Fleet Lease	7,347	10,796	11,032	11,033
4510	Insurance	11,748	5,990	11,728	5,002
461x	Repairs & Maintenance- Vehicles	65,806	55,742	93,273	76,604
4620	Repairs & Maintenance- Buildings	2,689	6,676	29,000	29,000
4625	Repairs & Maintenance- Non-Build	396	1,051	3,000	3,000
46xx	Repairs & Maintenance- Equipment	4,667	4,845	3,410	3,200
4710	Printing & Binding	0	0	500	500
48xx	Promotional Activites	0	0	0	50,000
4911	Advertising	0	0	200	200
4920	Other Current Charges	1,100	120	1,000	2,000
518x	Minor Furniture & Equip	254	1,377	300	300
5210	Operating Supplies	10,297	13,709	12,000	12,000
5215	Uniforms	1,417	1,447	2,450	2,450
5230	Fuel Purchases	9,456	9,111	11,950	11,950
5231	Diesel Fuel	0	1,823	3,000	3,000
5280	Chemicals	52,609	57,530	84,500	84,500
5410	Publications & Memberships	876	883	890	890
5520	Training	2,829	2,735	5,000	6,000
TOTAL OPERATING EXPENSES		629,412	632,040	851,973	883,669
TOTAL APPROPRIATIONS		1,131,238	1,158,790	1,416,769	1,498,330

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	564,796	614,661	49,865	8.83%
Operating Expenses	851,973	883,669	31,696	3.72%
TOTALS	1,416,769	1,498,330	81,561	5.76%

Significant Budget Changes:

The change in Operating Expenses is due to creating an Incentive Program (48xx) in FY 18-19.

Water Fund

Treatment Division

Appropriations Summary

Water Fund

Reuse Division

Appropriations Detail

Appropriations Detail

Account # 043-3072-533

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	PROPOSED 2018-19
PERSONAL SERVICES					
1210	Regular Salaries & Wages	54,395	82,425	84,318	86,793
1410	Overtime	5,886	7,935	5,000	5,000
1641	Vacation/ Terms & Buyout	4,623	0	0	0
2110	FICA	4,857	6,730	6,182	6,176
2210	Retirement	7,713	8,628	9,491	10,046
23xx	Insurance	14,833	16,496	15,986	16,532
2410	Workers' Compensation	2,969	3,832	3,674	3,798
26xx	Other Payroll Benefits	2,066	(245)	150	150
TOTAL PERSONAL SERVICES		97,342	125,801	124,801	128,495
OPERATING EXPENSES					
3130	Engineering Services	972	197,690	0	0
3410	Contract Services	12,015	9,699	12,000	12,400
4010	Travel	0	0	1,000	0
4310	Utilities	171,884	172,283	150,000	170,000
461x	Repairs & Maintenance-Vehicles	10,091	1,934	8,000	4,000
4620	R & M Buildings	210	0	500	500
4625	Repairs & Maintenance- Non Bldg	3,247	9,987	300	300
4911	Advertising- Other Ads	62	0	0	0
5180	Minor Furniture/Equipment	250	250	250	250
521x	Operating Supplies	565	39,865	75,000	100,800
5215	Uniforms	378	458	490	490
5230	Fuel Purchases	0	357	2,000	1,000
5280	Chemicals	17,518	18,230	17,700	25,000
5520	Training	96	295	500	250
TOTAL OPERATING EXPENSES		217,288	451,048	267,740	314,990
TOTAL APPROPRIATIONS		314,630	576,849	392,541	443,485

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	124,801	128,495	3,694	2.96%
Operating Expenses	267,740	314,990	47,250	17.65%
TOTALS	392,541	443,485	50,944	12.98%

Significant Budget Changes:

The increase in Operating Expenses is mainly attributable to an increase in Utilities (4310) and new meters (521x).

**Water
Fund**

**Reuse
Division**

**Appropriations
Summary**

Water Fund

Distribution Division

Appropriations Detail

Appropriations Detail

Account # 043-3081-533

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	332,939	333,800	457,463	497,650
1410	Overtime	27,826	37,289	25,000	30,000
1641	Vacation/ Terms & Buyout	9,776	10,916	0	0
2110	FICA	27,040	27,727	33,167	35,778
221x	Retirement	45,230	41,176	46,068	49,221
23xx	Insurance	83,947	100,388	128,740	149,853
2410	Workers' Compensation	17,543	18,202	20,773	23,244
26xx	Employee Benefits	38,555	37,847	864	723
TOTAL PERSONAL SERVICES		582,856	607,345	712,075	786,469
<u>OPERATING EXPENSES</u>					
3410	Contract Services	98,515	101,395	97,000	99,500
3499	Inter Dept Contract Oblig	48,457	53,011	50,717	50,435
4010	Travel	75	75	1,520	3,120
4110	Communication	1,378	1,543	2,276	2,800
4210	Postage	0	10	50	50
4310	Utilities	18,249	18,397	18,050	18,100
4410	Rentals	0	0	0	1,000
4415	Internal Fleet Lease	18,339	27,221	27,827	28,284
4510	Insurance	5,033	4,996	4,996	6,689
461x	Repairs & Maintenance- Vehicles	33,961	39,312	36,321	43,898
462x	Repairs & Maintenance- Buildings	0	87	1,000	1,000
4625	Repairs & Maintenance- Non-Build	25,667	963	35,000	35,500
46xx	Repairs & Maintenance- Equipment	4,151	32,454	2,500	2,310
49xx	Other Current Charges	2,662	339	3,750	3,850
5180	Minor Furniture & Equip	5,536	6,312	6,300	10,000
521x	Operating Supplies	153,481	103,158	90,000	90,000
521x	Meters	231,055	423,931	340,000	200,000
5215	Uniforms	2,171	2,102	2,695	3,000
522x	Hydrants	3,877	16,048	12,500	17,500
5230	Fuel Purchases	16,880	19,378	20,000	20,000
5410	Publications & Memberships	0	425	510	1,625
5520	Training	656	1,969	1,980	2,155
TOTAL OPERATING EXPENSES		670,143	853,126	754,992	640,816
TOTAL APPROPRIATIONS		1,252,999	1,460,471	1,467,067	1,427,285

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	712,075	786,469	74,394	10.45%
Operating Expenses	754,992	640,816	(114,176)	-15.12%
TOTALS	1,467,067	1,427,285	(39,782)	-2.71%

Significant Budget Changes:

The change in Operating Expenses is directly related to a reduction in Meter expenses (521x) in FY 18-19.

Water Fund

Distribution Division

Appropriations Summary

Water Fund

Other

Appropriations Detail

Appropriations Detail

Account # 043-3088-5xx

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING EXPENSES</u>					
4920	Other Current Charges	0	48,940	0	0
4950	Uncollectible Accounts	27,621	18,088	25,000	20,000
5001	Cost Allocation- City Commission	10,599	9,854	11,149	10,885
5002	Cost Allocation- City Manager	42,430	57,994	61,768	63,188
5003	Cost Allocation- City Clerk	12,843	13,548	20,084	21,372
5004	Cost Allocation- City Attorney	3,605	3,923	6,125	5,000
5005	Cost Allocation- Accounting	93,660	84,089	87,307	79,159
5006	Cost Allocation- Customer Service	225,318	256,451	274,947	314,457
5007	Cost Allocation- Purchasing	12,164	49,328	7,874	5,630
5008	Cost Allocation- Warehouse	19,983	18,453	42,319	25,935
5009	Cost Allocation- Human Resources	21,379	15,926	18,276	18,255
5010	Cost Allocation- IT	183,264	195,869	207,615	215,476
5011	Cost Allocation- GIS	109,905	106,783	115,474	108,833
5013	Cost Allocation- Facilities	9,662	10,551	11,877	12,136
5015	Cost Allocation- Planning & Zoning	54,605	56,989	66,675	78,680
5910	Depreciation Expense	1,272,082	1,374,045	1,280,000	1,375,000
TOTAL OPERATING EXPENSES		2,099,120	2,320,831	2,236,490	2,354,006
<u>DEBT SERVICE</u>					
7110	Principal-Long Term Debt	0	0	819,289	837,494
721x	Interest-Long Term Debt	1,580,964	811,878	785,529	767,107
7311	Fees	135,006	2,317	3,077	3,337
7320	Amortize Debt Discount/Premium	0	0	(31,374)	(81,619)
7330	Amortize Debt Issue Cost	(6,613)	(56,858)	24,761	24,761
TOTAL DEBT SERVICE		1,709,357	757,337	1,601,282	1,551,080
<u>OTHER USES</u>					
9101	Transfer to General Fund	583,478	611,718	669,566	674,296
9102	Surcharge Transfer	328,715	344,800	356,133	356,133
9115	Transfer to Building Fund	3,840	3,860	0	0
9150	R&R Reserve	0	0	75,000	75,000
9160	Reserve/Future Capital	0	0	374,695	0
9960	Interest-Customer Deposit	2,118	4,542	0	0
TOTAL OTHER USES		918,151	964,920	1,475,394	1,105,429
TOTAL APPROPRIATIONS		4,726,628	4,043,088	5,313,166	5,010,515

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	2,236,490	2,354,006	117,516	5.25%
Debt Service	1,601,282	1,551,080	(50,202)	-3.14%
Other Uses	1,475,394	1,105,429	(369,965)	-25.08%
TOTALS	5,313,166	5,010,515	(302,651)	-5.70%

Significant Budget Changes:

The change in Other Uses is attributable to removing the Reserve/Future Capital (9160) in FY18-19.

**Water
Fund**

Other

**Appropriations
Summary**

Water Fund

Capital Projects

Appropriations Detail

Appropriations Detail

Account # 043-3099-533

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>					
1210	Regular Salaries & Wages	0	2,957	0	0
1410	Overtime	0	716	0	0
2110	FICA	0	261	0	0
221x	Retirement	0	148	0	0
23xx	Insurance	0	928	0	0
2410	Workers' Compensation	0	184	0	0
26xx	Other Payroll Benefits	0	16	0	0
2999	Allocated Labor Expense	0	682	0	0
TOTAL PERSONAL SERVICES		0	5,892	0	0
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	64,010	(219,897)	0	81,150
3410	Contract Services	7,111	274	0	0
4920	Other Current Charges	2,417	0	0	0
5210	Operating Supplies	3,375	1,662	0	0
5299	Allocated Material Expense	293	100	0	0
TOTAL OPERATING EXPENSES		77,206	(217,861)	0	81,150
<u>CAPITAL OUTLAY</u>					
6210	Buildings	2,923,862	57,254	308,000	0
6310	Improvements Other Than Bldgs	297,217	237,697	892,000	900,000
6410	Machinery & Equipment	14,898	0	30,000	411,500
TOTAL CAPITAL OUTLAY		3,235,977	294,951	1,230,000	1,311,500
<u>OTHER USES</u>					
9999	WIP- Contra	(3,313,109)	(82,982)	0	0
TOTAL OTHER USES		(3,313,109)	(82,982)	0	0
TOTAL APPROPRIATIONS		74	0	1,230,000	1,392,650

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	81,150	81,150	100.00%
Capital Outlay	1,230,000	1,311,500	81,500	6.63%
TOTALS	1,230,000	1,392,650	162,650	13.22%

**Water
Fund**

**Capital
Projects**

**Appropriations
Summary**

Water Fund

Project Schedule

Project Schedule

<u>Project WF/Job</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
<u>430002</u>	<u>Mains (940,000)</u>		
	System wide improvements	Renewal & Replacement	440,000
	Reuse Mains	Current Revenue	500,000
<u>430003</u>	<u>Tools & Equipment</u>		
	Main Water Treatment Plant Generator	Renewal & Replacement	220,000
<u>430006</u>	<u>Plant & Storage (232,650)</u>		
	Sleepy Hollow Irrigation Well	Renewal & Replacement	33,000
	Royal Highlands Pump Rebuild	Renewal & Replacement	7,150
	Well Rehabilitation	Renewal & Replacement	82,500
	Water Treatment Facility Maintenance	Renewal & Replacement	110,000
TOTAL			<u><u>1,392,650</u></u>
Source of Funds			
		Current Revenue	500,000
		Renewal & Replacement	892,650
TOTAL			<u><u>1,392,650</u></u>

DC Maudlin, 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:

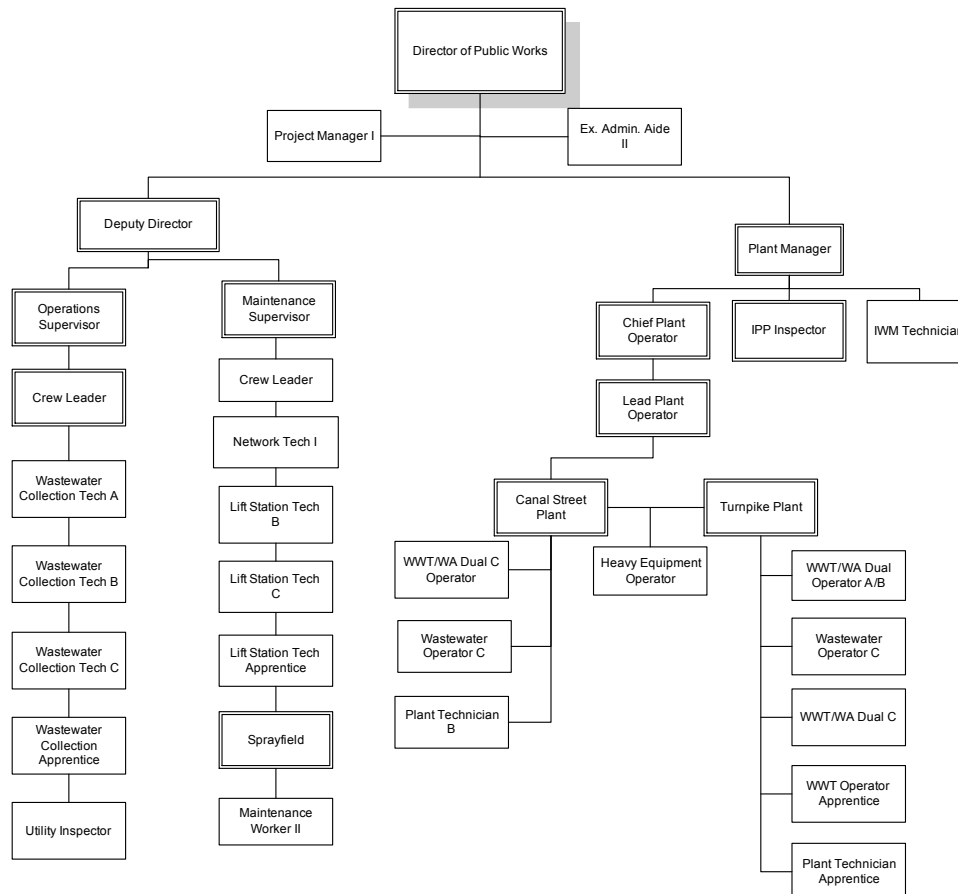
Treatment Plant

- 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

\$ 16,136,021

Wastewater
Fund

Wastewater
System
Description

Wastewater System Description

The wastewater collection system consists of 174 lift stations, 87 miles of force mains, and 178 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. The City is transitioning 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 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING REVENUE</u>				
Charges for Services	10,600,996	11,004,264	10,468,961	10,836,452
Other Operating Revenue	127,376	898,118	721,182	1,051,311
TOTAL REVENUE SOURCES	10,728,372	11,902,382	11,190,143	11,887,763
<u>OPERATING APPROPRIATIONS</u>				
Administration	339,587	343,741	362,429	343,370
Canal Street Treatment Plant	839,728	1,021,672	1,181,695	1,197,028
Turnpike Treatment	817,750	724,259	942,099	929,880
Laboratory	134,805	192,804	197,369	194,619
Sprayfield	117,035	78,770	95,839	139,863
Collections	900,450	915,289	954,677	1,007,489
Lift Stations	1,403,253	1,384,415	1,189,187	1,259,902
Other Operating Expenses	3,642,039	3,486,890	4,353,838	4,269,872
TOTAL APPROPRIATIONS	(8,194,647)	(8,147,840)	(9,277,133)	(9,342,023)
NET INCOME FROM OPERATIONS	2,533,725	3,754,542	1,913,010	2,545,740
Non-Operating Revenue	0	0	0	0
Non-Operating Appropriations	20	24	0	0
NET OTHER INCOME	20	24	0	0
NET INCOME BEFORE TRANSFERS	2,533,745	3,754,566	1,913,010	2,545,740
Transfers to other funds	(843,115)	(873,612)	(874,632)	(888,998)
NET INCOME AFTER TRANSFERS	1,690,630	2,880,954	1,038,378	1,656,742
Other Sources	0	0	1,200,300	2,050,500
Capital Projects	1	0	(2,555,300)	(5,905,000)
NET OTHER SOURCES	1	0	(1,355,000)	(3,854,500)
UNAPPROPRIATED BALANCE	1,690,631	2,880,954	(316,622)	(2,197,758)

Wastewater Fund

Revenue Detail

Revenue Detail

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>LICENSES & PERMITS</u>				
32421 Impact Fees - Residential	172,915	471,103	384,588	491,706
32422 Impact Fees - Commercial	344,782	142,772	230,724	377,514
TOTAL LICENSES & PERMITS	517,697	613,875	615,312	869,220
<u>CHARGES FOR SERVICES</u>				
34351 Residential	7,235,111	7,544,690	7,581,671	7,560,327
34352 Commercial Class 1	622,815	700,914	696,350	701,855
34352 Commercial Class 2	130,211	133,991	137,671	125,421
34352 Commercial Class 3	836,993	808,016	799,963	883,504
34352 Commercial Class 4	75,177	67,006	69,078	69,107
34352 Industrial	16,075	16,785	16,800	16,800
34353 Misc Bill - Combined Rate	1,279,147	1,304,280	743,850	740,706
34354 Multi-Family	162,762	178,066	177,149	185,523
34356 Municipal	24,722	21,985	19,691	22,347
34905 Penalties	91,136	99,080	99,136	102,946
34910 Miscellaneous Operating Revenue	0	0	0	300,000
34911 Oil & Grease Management	69,100	68,934	69,503	71,932
34918 Misc Service Revenue	57,747	60,517	58,099	55,984
TOTAL CHARGES FOR SERVICES	10,600,996	11,004,264	10,468,961	10,836,452
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	267,445	184,603	70,000	160,000
36130 Gain/Loss Investments	(32,404)	(60,930)	22,000	22,000
36402 Gain From Sale of Fixed Assets	33	99,716	0	0
36404 Recovery From Losses	(625,995)	50,402	0	0
36501 Sale of Surplus Materials	447	5,838	13,468	0
36990 Misc Non-Operating Revenue	153	4,614	402	91
TOTAL MISCELLANEOUS	(390,321)	284,243	105,870	182,091
<u>OTHER SOURCES</u>				
38893 Appropriated Retained Earnings	0	0	316,622	2,197,758
38962 Appropriated Renewal & Replacement	0	0	900,300	1,300,500
38963 Appropriated Impact Fees	0	0	300,000	750,000
TOTAL OTHER SOURCES	0	0	1,516,922	4,248,258
TOTAL RESOURCES	10,728,372	11,902,382	12,707,065	16,136,021

Division Summary of Appropriations

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
4021 <u>ADMINISTRATION</u>				
Personal Services	241,688	244,288	255,225	235,570
Operating Expenses	97,899	99,453	107,204	107,800
TOTAL ADMINISTRATION	339,587	343,741	362,429	343,370
4051 <u>CANAL ST. TREATMENT</u>				
Personal Services	393,397	391,438	488,790	447,056
Operating Expenses	446,331	630,234	692,905	749,972
TOTAL CANAL ST. PLANT	839,728	1,021,672	1,181,695	1,197,028
4052 <u>TURNPIKE TREATMENT</u>				
Personal Services	332,342	389,248	389,005	386,940
Operating Expenses	485,408	335,011	553,094	542,940
TOTAL TURNPIKE PLANT	817,750	724,259	942,099	929,880
4061 <u>LABORATORY</u>				
Personal Services	60,890	115,900	107,781	111,197
Operating Expenses	73,915	76,904	89,588	83,422
TOTAL LABORATORY	134,805	192,804	197,369	194,619
4071 <u>SPRAYFIELD</u>				
Personal Services	76,840	34,082	38,000	41,405
Operating Expenses	40,195	44,688	57,839	98,458
TOTAL SPRAYFIELD	117,035	78,770	95,839	139,863
4081 <u>COLLECTIONS</u>				
Personal Services	475,520	508,250	546,830	571,944
Operating Expenses	424,930	407,039	407,847	435,545
TOTAL COLLECTIONS	900,450	915,289	954,677	1,007,489
4082 <u>LIFT STATIONS</u>				
Personal Services	772,256	654,402	650,407	663,208
Operating Expenses	630,997	730,013	538,780	596,694
TOTAL LIFT STATIONS	1,403,253	1,384,415	1,189,187	1,259,902
4088 <u>OTHER</u>				
Operating Expenses	2,599,779	2,814,908	2,783,708	2,713,267
Debt Service	1,042,260	671,982	1,495,130	1,481,605
Other Uses	843,135	873,636	949,632	963,998
TOTAL OTHER	4,485,316	4,360,526	5,228,470	5,158,870
4099 <u>CAPITAL PROJECTS</u>				
Operating Expenses	117,433	255,573	40,000	80,000
Capital Outlay	938,029	965,819	2,515,300	5,825,000
Other Uses	(1,055,463)	(1,221,392)	0	0
TOTAL CAPITAL PROJECTS	(1)	0	2,555,300	5,905,000
<u>GRAND TOTAL</u>				
Personal Services	2,353,075	2,337,608	2,476,038	2,457,320
Operating Expenses	4,916,887	5,393,823	5,270,965	5,408,098
Capital Outlay	938,029	965,819	2,515,300	5,825,000
Debt Service	1,042,260	671,982	1,495,130	1,481,605
Other Uses	(212,328)	(347,756)	949,632	963,998
TOTAL APPROPRIATIONS	9,037,923	9,021,476	12,707,065	16,136,021

Wastewater Fund

Division Summary of Appropriations

Wastewater
Fund

Values & Goals

Values & Goals

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

Task:

- ◆ Complete sale of CR 470 property
- ◆ Continue to maintain and improve the systems infrastructure
- ◆ Provide excellent customer service
- ◆ Promote Industrial Pretreatment Program (IPP) awareness

Major Accomplishments:

- Rehabilitated 85 sewer manholes
- Rehabilitated lift stations 35, 106G and 55

Performance Measures:

	2016-17	2017-18	2018-19
Install/repair clean-outs	5	25	30
IPP customers passing monthly compliance inspections	80%	90%	95%
Minor (<1,000 gallons) spills/discharges	12	10*	6
*includes 4 from Hurricane Irma			
Major (>1,000 gallons) spills/discharges	2	10**	2
**includes 8 from Hurricane Irma			

Personnel Schedule

Wastewater Fund

Personnel Schedule

Classification	2018	Change	2019	Amount
<u>Administration 4021</u>				
Deputy Director of Public Works ¹	0.50	(0.05)	0.45	39,406
Director of Public Works ²	0.50	0.00	0.50	60,923
Executive Admin. II	1.00	0.00	1.00	38,563
Project Manager I ³	0.25	0.00	0.25	12,491
Total Administration	2.25	(0.05)	2.20	151,383
<u>Canal Street 4051</u>				
Chief Plant Operator ⁴	0.50	0.00	0.50	27,914
Heavy Equipment Operator ⁵	0.50	0.00	0.50	15,579
Lead Plant Operator	1.00	0.00	1.00	44,616
Plant Manager ⁶	0.25	0.00	0.25	23,729
Plant Technician B	1.00	0.00	1.00	36,733
Wastewater Operator C	2.00	0.00	2.00	67,579
WWT/WA Dual B Operator	1.00	(1.00)	0.00	0
WWT/WA Dual Oper C	2.00	0.00	2.00	67,891
Standby				1,825
Total Canal Street	8.25	-1.00	7.25	285,865
<u>Turnpike 4052</u>				
Chief Plant Operator ⁴	0.50	0.00	0.50	27,914
Heavy Equipment Operator ⁵	0.50	0.00	0.50	15,579
Plant Manager ⁶	0.25	0.00	0.25	23,728
Plant Technician Apprentice	1.00	0.00	1.00	33,675
WWT/WA Dual Operator A/B	1.00	0.00	1.00	53,477
WWT/WA Dual Operator C	1.00	0.00	1.00	34,986
Wastewater Oper Apprentice	1.00	0.00	1.00	29,931
Wastewater Oper C	1.00	0.00	1.00	33,072
Standby				1,825
Total Turnpike	6.25	0.00	6.25	254,186
<u>Laboratory 4061</u>				
Industrial Waste Monitoring Technician	1.00	0.00	1.00	39,333
Industrial Pretreatment Inspector	1.00	0.00	1.00	36,400
Total Laboratory	2.00	0.00	2.00	75,733
<u>Sprayfield 4071</u>				
Maintenance Worker II	1.00	0.00	1.00	23,982
Total Sprayfield	1.00	0.00	1.00	23,982

Continued to next page

Wastewater Fund

Personnel Schedule

Personnel Schedule

(Continued)

Classification	2018	Change	2019	Amount
<u>Collections 4081</u>				
Crew Leader ⁷	0.67	0.00	0.67	30,770
Operations Supervisor ⁸	0.67	0.00	0.67	37,377
Utility Inspector	1.00	0.00	1.00	29,099
Wastewater Collection Tech Apprentice	5.00	(2.00)	3.00	78,522
Wastewater Collection Tech A	1.00	0.00	1.00	38,979
Wastewater Collection Tech B	1.00	0.00	1.00	32,677
Wastewater Collection Tech C	2.00	2.00	4.00	132,536
Standby				3,650
Total Collections	11.34	0.00	11.34	383,610
<u>Lift Stations 4082</u>				
Crew Leader	1.00	0.00	1.00	41,371
Lift Station Tech Apprentice	3.00	0.00	3.00	79,810
Lift Station Tech B	4.00	0.00	4.00	148,513
Lift Station Tech C	1.00	0.00	1.00	37,731
Maintenance Supervisor	1.00	0.00	1.00	67,142
Network Technician I	1.00	0.00	1.00	35,942
Standby				3,650
Total Lift Stations	11.00	0.00	11.00	414,159
Total	42.09	(1.05)	41.04	1,588,918

Note: Allocations

Deputy Director of Public Works ¹ 45%-3021, 45%-4021, 10%-5197

Director of Public Works ² 50%-3021, 50%-4021

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

Chief Plant Operator⁴ 50%-4051, 50%-4052

Heavy Equipment Operator⁵ 50%-4051, 50%-4052

Plant Manager⁶ 50%-3051, 25%-4051, 25%-4052

Crew Leader⁷ 67%-4081, 33%-5171

Operations Supervisor⁸ 67%-4081, 33%-5171



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**Wastewater
Fund****Administration
Division****Appropriations
Detail****Appropriations Detail****Account # 044-4021-535**

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>					
121x	Regular Salaries & Wages	153,073	158,508	165,771	151,383
1410	Overtime	2	3,545	0	0
1641	Vacation/Terms & Buyout	1,019	564	0	0
2110	FICA	11,657	12,201	12,443	11,139
221x	Retirement	16,954	12,048	13,406	13,022
23xx	Insurance	49,480	51,726	60,344	57,292
2410	Workers' Compensation	700	747	775	743
26xx	Other Payroll Benefits	8,803	4,949	2,486	1,991
TOTAL PERSONAL SERVICES		241,688	244,288	255,225	235,570
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	5,910	10,700	18,280	15,000
4010	Travel	99	36	50	50
41xx	Communication	99	82	110	110
4210	Postage	4	1	10	10
4510	Insurance	89,267	85,710	84,029	86,705
463x	Repairs & Maintenance- Equipment	820	520	1,100	4,400
4710	Printing & Binding	152	0	0	0
4810	Promotional Activities	134	0	150	150
4911	Advertising	0	59	50	50
4945	Injury/Damage to Others	0	1,100	0	0
5180	Minor Furniture & Equip	180	56	0	0
5210	Operating Supplies	191	53	400	400
5215	Uniforms	146	204	125	125
5410	Publications & Memberships	390	581	500	500
5520	Training	507	351	2,400	300
TOTAL OPERATING EXPENSES		97,899	99,453	107,204	107,800
TOTAL APPROPRIATIONS		339,587	343,741	362,429	343,370

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	255,225	235,570	(19,655)	-7.70%
Operating Expenses	107,204	107,800	596	0.56%
TOTALS	362,429	343,370	(19,059)	-5.26%

**Wastewater
Fund**

**Administration
Division**

**Appropriations
Summary**

Wastewater Fund

Canal Street Treatment Plant Division

Appropriations Detail

Appropriations Detail

Account # 044-4051-535

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	236,992	228,928	314,870	285,865
1410	Overtime	14,111	19,091	12,000	13,000
1641	Vacation/Terms & Buyout	2,546	7,809	0	0
2110	FICA	18,591	18,365	22,957	19,907
221x	Retirement	25,810	24,955	35,362	35,462
23xx	Insurance	63,488	63,300	89,108	79,579
2410	Workers' Compensation	11,005	11,206	13,968	12,697
26xx	Other Payroll Benefits	20,854	17,784	525	546
TOTAL PERSONAL SERVICES		393,397	391,438	488,790	447,056
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	0	22,886	5,000	19,500
3410	Contract Services	12,256	54,395	98,000	100,000
4010	Travel	80	221	1,000	4,780
41xx	Communication	1,864	1,764	1,900	1,900
4210	Postage	266	734	600	600
4310	Utilities	269,482	268,794	308,750	308,750
4410	Rentals	0	0	500	500
4415	Internal Fleet Lease	10,997	16,496	18,359	16,856
4510	Insurance	9,748	4,385	5,072	5,025
461x	Repairs & Maintenance- Vehicles	60,179	117,252	80,041	80,125
4620	Repairs & Maintenance- Buildings	529	17,725	1,000	1,000
4625	Repairs & Maintenance- Non-Build	143	2,392	2,300	2,500
46xx	Repairs & Maintenance- Equipment	2,554	3,836	4,140	6,360
4710	Printing & Binding	0	50	200	150
4810	Promotional Activities	0	0	200	200
4911	Advertising	304	0	200	200
4920	Other Current Charges	42	1,165	6,000	6,000
5180	Minor Furniture & Equip	5,411	10,047	7,000	8,300
5210	Operating Supplies	8,564	14,194	12,000	15,000
5215	Uniforms	1,327	1,159	2,083	2,126
5230	Fuel Purchases	4,798	12,747	5,000	5,500
5231	Diesel Fuel	0	6,634	7,000	7,000
5280	Chemicals	56,672	71,642	123,000	150,000
5410	Publications & Memberships	212	697	550	3,800
5520	Training	903	1,019	3,010	3,800
TOTAL OPERATING EXPENSES		446,331	630,234	692,905	749,972
TOTAL APPROPRIATIONS		839,728	1,021,672	1,181,695	1,197,028

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	488,790	447,056	(41,734)	-8.54%
Operating Expenses	692,905	749,972	57,067	8.24%
TOTALS	1,181,695	1,197,028	15,333	1.30%

Significant Budget Changes:

The change in Operating Expenses is related to increases in Professional Services (31xx) and Chemicals (5280).

Wastewater Fund

Canal Street Treatment Plant Division

Appropriations Summary

Wastewater Fund

Turnpike Treatment Plant Division

Appropriations Detail

Appropriations Detail

Account # 044-4052-535

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	200,977	233,104	251,285	254,186
1410	Overtime	12,941	21,373	12,000	10,000
1641	Vacation/Terms & Buyouts	2,364	3,371	0	0
2110	FICA	15,614	18,429	17,998	17,827
221x	Retirement	25,234	22,403	25,334	26,486
23xx	Insurance	45,583	57,953	70,504	66,130
2410	Workers' Compensation	9,633	11,509	11,449	11,645
26xx	Other Payroll Benefits	19,996	21,106	435	666
TOTAL PERSONAL SERVICES		332,342	389,248	389,005	386,940
OPERATING EXPENSES					
31xx	Professional Services	7,127	23,500	30,000	19,500
3410	Contract Services	11,090	10,024	60,000	60,000
4010	Travel	37	133	2,000	3,640
41xx	Communication	1,180	1,245	1,240	1,240
4210	Postage	571	112	500	500
4310	Utilities	213,694	190,253	237,500	296,000
4410	Rentals	1,028	0	500	0
4415	Internal Fleet Lease	6,407	9,611	9,707	9,469
4510	Insurance	2,738	2,440	2,731	2,852
461x	Repairs & Maintenance- Vehicles	44,006	41,870	44,068	42,263
4620	Repairs & Maintenance- Buildings	134,547	1,738	3,500	3,000
4625	Repairs & Maintenance- Non-Build	3,595	3,396	3,000	2,500
46xx	Repairs & Maintenance- Equipment	227	2,213	1,480	1,980
4710	Printing & Binding	39	0	200	200
4810	Promotional Activities	0	0	400	200
4911	Advertising-Other Ads	58	0	500	500
4920	Other Current Charges	1,025	2,025	3,000	3,000
5180	Minor Furniture & Equip	6,143	3,954	90,700	10,000
5210	Operating Supplies	10,071	7,701	12,000	12,000
5215	Uniforms	1,059	932	1,348	1,376
5230	Fuel Purchases	9,360	7,170	12,000	12,000
5231	Diesel Fuel	1,771	0	4,500	0
5280	Chemicals	28,452	25,186	30,000	58,200
5410	Publications & Memberships	0	389	500	800
5520	Training	1,183	1,119	1,720	1,720
TOTAL OPERATING EXPENSES		485,408	335,011	553,094	542,940
TOTAL APPROPRIATIONS		817,750	724,259	942,099	929,880

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	389,005	386,940	(2,065)	-0.53%
Operating Expenses	553,094	542,940	(10,154)	-1.84%
TOTALS	942,099	929,880	(12,219)	-1.30%

Wastewater Fund

Turnpike Treatment Plant Division

Appropriations Summary

Wastewater Fund

Laboratory Division

Appropriations Detail

Appropriations Detail

Account # 044-4061-535

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>				
1210 Regular Salaries & Wages	35,561	75,296	73,528	75,733
1410 Overtime	901	774	1,500	1,500
2110 FICA	2,504	5,481	5,290	5,420
221x Retirement	5,536	7,118	7,860	8,306
23xx Insurance	10,705	17,955	15,986	16,532
2410 Workers' Compensation	1,617	3,152	3,287	3,385
26xx Other Payroll Benefits	4,066	6,124	330	321
TOTAL PERSONAL SERVICES	60,890	115,900	107,781	111,197
<u>OPERATING EXPENSES</u>				
3410 Contract Services	57,649	56,632	65,000	60,000
4010 Travel	0	30	250	50
41xx Communication	320	505	450	450
4210 Postage	1,180	1,123	1,100	1,100
4415 Internal Fleet Lease	2,215	3,322	3,356	3,356
4510 Insurance	0	0	370	446
46xx Repairs & Maintenance- Vehicles	4,252	7,787	5,077	7,425
462x Repairs & Maintenance- Buildings	0	0	500	500
4631 Repairs & Maintenance- Equipment	0	260	830	930
4710 Printing & Binding	0	0	100	100
4911 Advertising	0	0	200	200
4920 Other Current Charges	2,119	1,195	3,200	2,000
518x Minor Furniture & Equip	204	168	1,700	500
5210 Operating Supplies	2,921	2,243	2,800	2,300
5215 Uniforms	252	194	490	500
5230 Fuel Purchases	2,713	2,734	3,600	3,000
5410 Publications & Memberships	90	416	365	365
5520 Training	0	295	200	200
TOTAL OPERATING EXPENSES	73,915	76,904	89,588	83,422
TOTAL APPROPRIATIONS	134,805	192,804	197,369	194,619

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	107,781	111,197	3,416	3.17%
Operating Expenses	89,588	83,422	(6,166)	-6.88%
TOTALS	197,369	194,619	(2,750)	-1.39%

**Wastewater
Fund**

**Laboratory
Division**

**Appropriations
Summary**

Wastewater Fund

Sprayfield Division

Appropriations Detail

Appropriations Detail

Account # 044-4071-535

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	41,302	19,826	23,982	23,982
1410 Overtime	291	924	300	300
2110 FICA	2,876	1,460	1,673	1,835
221x Retirement	2,266	1,000	1,199	1,199
23xx Insurance	21,416	6,655	9,774	13,017
2410 Workers' Compensation	2,035	930	1,072	1,072
26xx Employee Benefits	6,654	3,287	0	0
TOTAL PERSONAL SERVICES	76,840	34,082	38,000	41,405
<u>OPERATING EXPENSES</u>				
4010 Travel	0	0	390	450
41xx Communication	247	269	396	396
4310 Utilities	2,117	2,109	2,375	2,375
4410 Rentals	35	0	0	0
4415 Internal Fleet Lease	5,269	7,434	7,849	7,849
4510 Insurance	1,678	1,665	1,295	1,784
461x Repairs & Maintenance- Vehicles	19,723	19,034	31,275	70,454
4620 Repairs & Maintenance- Buildings	820	1,083	3,000	3,000
4625 Repairs & Maintenance- Non-Build	569	198	0	200
46xx Repairs & Maintenance- Equipment	0	0	160	0
5180 Minor Furniture/Equipment	1,216	1,351	780	1,500
5210 Operating Supplies	794	1,486	2,000	2,000
5215 Uniforms	411	267	245	250
5230 Fuel Purchases	7,306	9,604	7,500	7,500
5520 Training	10	188	574	700
TOTAL OPERATING EXPENSES	40,195	44,688	57,839	98,458
TOTAL APPROPRIATIONS	117,035	78,770	95,839	139,863

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	38,000	41,405	3,405	8.96%
Operating Expenses	57,839	98,458	40,619	70.23%
TOTALS	95,839	139,863	44,024	45.94%

Significant Budget Changes:

The change in Operating Expenses is related to increases in Repairs & Maintenance-Vehicles (461x).

**Wastewater
Fund**

**Sprayfield
Division**

**Appropriations
Summary**

Wastewater Fund

Collection Division

Appropriations Detail

Appropriations Detail

Account # 044-4081-535

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	280,472	291,073	366,800	383,610
1410	Overtime	10,690	33,078	11,000	15,000
1641	Vacation/Terms & Buyouts	4,457	3,733	0	0
2110	FICA	21,900	24,339	27,160	27,337
221x	Retirement	31,508	31,158	37,384	39,590
23xx	Insurance	79,896	75,796	86,153	88,199
2410	Workers' Compensation	13,861	15,051	16,815	16,984
26xx	Other Payroll Benefits	32,736	34,022	1,518	1,224
TOTAL PERSONAL SERVICES		475,520	508,250	546,830	571,944
OPERATING EXPENSES					
31xx	Professional Services	37,240	7,137	0	5,000
3410	Contract Services	96,301	101,954	103,200	106,000
3499	Inter Dept Contract Oblig	46,382	47,792	48,193	49,967
4010	Travel	866	90	2,500	2,500
41xx	Communication	1,795	2,446	2,000	3,200
4210	Postage	0	40	50	200
4420	Rentals	0	0	0	2,500
4415	Internal Fleet Lease	46,636	58,424	59,008	59,008
4510	Insurance	6,711	4,626	4,626	5,797
461x	Repairs & Maintenance- Vehicles	33,883	47,713	42,970	42,243
4620	Repairs & Maintenance- Buildings	162	5,445	1,500	2,500
462x	Repairs & Maintenance- Non-Build	98,195	65,817	90,000	105,000
46xx	Repairs & Maintenance- Equipment	2,660	2,860	3,010	1,960
4710	Printing & Binding	0	0	40	40
4911	Advertising	0	0	300	100
4920	Other Current Charges	0	250	0	450
4945	Injury/ Damage to Others	15,623	24,800	5,000	5,000
5180	Minor Furniture & Equip	7,334	5,206	6,000	6,000
5210	Operating Supplies	9,937	11,791	12,200	12,500
5215	Uniforms	3,122	2,455	2,695	2,750
5230	Fuel Purchases	17,128	16,663	20,000	18,000
5280	Chemicals	0	0	3,000	3,000
5410	Publications & Memberships	0	100	330	330
5520	Training	955	1,430	1,225	1,500
TOTAL OPERATING EXPENSES		424,930	407,039	407,847	435,545
TOTAL APPROPRIATIONS		900,450	915,289	954,677	1,007,489

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	546,830	571,944	25,114	4.59%
Operating Expenses	407,847	435,545	27,698	6.79%
TOTALS	954,677	1,007,489	52,812	5.53%

Wastewater Fund

Collection Division

Appropriations Summary

Wastewater Fund

Lift Station Division

Appropriations Detail

Appropriations Detail

Account # 044-4082-535

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
PERSONAL SERVICES					
1210	Regular Salaries & Wages	422,090	366,912	402,199	414,159
1410	Overtime	42,690	57,440	45,000	45,000
1641	Vacation/Terms & Buyouts	28,505	5,910	0	0
2110	FICA	35,713	31,441	29,277	29,085
221x	Retirement	66,410	61,192	56,001	54,768
23xx	Insurance	106,905	87,198	98,774	102,155
2410	Workers' Compensation	22,860	17,470	16,415	16,844
26xx	Other Payroll Benefits	47,083	26,839	2,741	1,197
TOTAL PERSONAL SERVICES		772,256	654,402	650,407	663,208
OPERATING EXPENSES					
31xx	Professional Services	0	375	0	0
3410	Contract Services	51,502	49,232	51,465	54,185
4010	Travel	818	341	2,375	3,300
41xx	Communication	1,793	2,705	4,785	5,000
4210	Postage	16	339	250	250
4310	Utilities	202,970	237,620	175,000	220,000
4410	Rentals	107	0	300	300
4415	Internal Fleet Lease	23,833	35,550	38,912	38,994
4510	Insurance	0	6,661	6,476	3,790
461x	Repairs & Maintenance- Vehicles	181,528	203,232	193,257	188,570
4620	Repairs & Maintenance- Buildings	120	130	1,000	1,000
4625	Repairs & Maintenance- Non-Build	2,355	573	2,000	8,500
46xx	Repairs & Maintenance- Equipment	1,437	2,490	1,840	2,080
4710	Printing & Binding	0	39	150	150
4911	Advertising- Other Ads	0	0	300	300
4920	Other Current Charges	307	0	300	400
4945	Injury/Damage to Others	112,167	11,618	5,000	5,000
518x	Minor Furniture & Equip	5,492	136,428	6,000	9,500
5210	Operating Supplies	12,950	10,555	14,000	14,000
5215	Uniforms	2,926	2,491	3,185	3,250
5230	Fuel Purchases	25,142	23,151	25,000	25,000
5280	Chemicals	3,795	3,230	3,000	6,000
5410	Publications & Memberships	0	0	90	300
5520	Training	1,739	3,253	4,095	6,825
TOTAL OPERATING EXPENSES		630,997	730,013	538,780	596,694
TOTAL APPROPRIATIONS		1,403,253	1,384,415	1,189,187	1,259,902

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	650,407	663,208	12,801	1.97%
Operating Expenses	538,780	596,694	57,914	10.75%
TOTALS	1,189,187	1,259,902	70,715	5.95%

Significant Budget Changes:

The change in Operating Expenses is related to increases in Utilities (4310).

**Wastewater
Fund**

**Lift Station
Division**

**Appropriations
Summary**

Wastewater Fund

Other

Appropriations Detail

Appropriations Detail

Account # 044-4088-5xx

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>				
2510 Unemployment Compensation	142	0	0	0
TOTAL PERSONAL SERVICES	142	0	0	0
<u>OPERATING EXPENSES</u>				
4920 Other Current Charges	0	264,781	0	0
4950 Uncollectible Accounts	42,620	21,372	40,000	40,000
5001 Cost Allocation- City Commission	14,705	13,370	13,805	13,953
5002 Cost Allocation- City Manager	57,636	79,420	76,487	80,993
5003 Cost Allocation- City Clerk	17,364	18,200	24,870	27,394
5004 Cost Allocation- City Attorney	6,490	7,062	11,025	9,000
5005 Cost Allocation- Accounting	128,169	115,907	108,112	101,463
5006 Cost Allocation- Customer Service	307,267	353,250	340,465	403,059
5007 Cost Allocation- Purchasing	9,731	17,265	36,746	14,075
5008 Cost Allocation- Warehouse	5,465	4,606	6,138	3,519
5009 Cost Allocation- Human Resources	38,482	28,667	32,896	32,860
5010 Cost Allocation- IT	249,893	261,686	249,138	287,302
5011 Cost Allocation- GIS	109,905	106,783	115,474	108,833
5013 Cost Allocation- Facilities	9,662	10,551	11,877	12,136
5015 Cost Allocation- Planning & Zoning	54,605	56,989	66,675	78,680
5910 Depreciation Expense	1,547,785	1,454,999	1,650,000	1,500,000
TOTAL OPERATING EXPENSES	2,599,779	2,814,908	2,783,708	2,713,267
<u>DEBT SERVICE</u>				
7110 Principal-Long Term Debt	0	0	835,405	847,420
721x Interest-Long Term Debt	981,536	679,130	648,684	640,765
7311 Fees	52,832	3,412	3,150	3,981
7320 Amortize Debt Discount/Premium	(26,416)	(44,868)	(26,417)	(44,869)
7350 Amortize Debt Extngmt Costs	34,308	34,308	34,308	34,308
TOTAL DEBT SERVICE	1,042,260	671,982	1,495,130	1,481,605
<u>OTHER USES</u>				
9101 Transfer to General Fund	839,315	869,672	874,632	888,998
9115 Transfer to Building Fund	3,800	3,940	0	0
9150 R&R Reserve	0	0	75,000	75,000
9160 Reserve/Future Capital	0	0	0	0
9960 Interest-Customer Deposit	20	24	0	0
TOTAL OTHER USES	843,135	873,636	949,632	963,998
TOTAL APPROPRIATIONS	4,485,316	4,360,526	5,228,470	5,158,870

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	2,783,708	2,713,267	(70,441)	-2.53%
Debt Services	1,495,130	1,481,605	(13,525)	-0.90%
Other Uses	949,632	963,998	14,366	1.51%
TOTALS	5,228,470	5,158,870	(69,600)	-1.33%

Wastewater Fund

Other

Appropriations Summary

Wastewater Fund

Capital Projects

Appropriations Detail

Appropriations Detail

Account # 044-4099-535

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING EXPENSES</u>				
31xx Professional Services	90,945	255,555	40,000	80,000
3410 Contract Services	24,708	0	0	0
4210 Postage	0	5	0	0
4410 Rentals	635	0	0	0
4625 Repairs & Maintenance- Non-build	1,145	0	0	0
4911 Advertising	0	13	0	0
TOTAL OPERATING EXPENSES	117,433	255,573	40,000	80,000
<u>CAPITAL OUTLAY</u>				
6210 Buildings	0	0	500,000	0
6310 Improvements Other than Bldgs	631,254	800,873	784,000	4,970,000
6410 Machinery & Equipment	306,775	164,946	1,231,300	855,000
TOTAL CAPITAL OUTLAY	938,029	965,819	2,515,300	5,825,000
<u>OTHER USES</u>				
9999 WIP Contra	(1,055,463)	(1,221,392)	0	0
TOTAL OTHER USES	(1,055,463)	(1,221,392)	0	0
TOTAL APPROPRIATIONS	(1)	0	2,555,300	5,905,000

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	40,000	80,000	40,000	100.00%
Capital Outlay	2,515,300	5,825,000	3,309,700	131.58%
TOTALS	2,555,300	5,905,000	3,349,700	131.09%

Wastewater Fund

Capital Projects

Appropriations Summary

Wastewater Fund

Project Schedule

Project Schedule

<u>Project WF/Job</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
<u>440002</u>	<u>Collecting Sewers (4,500,000)</u>		
	Turnpike Plant Expansion (Villages Contract)	Current Revenue	4,000,000
	Line under Building (Penn Street)	Renewal & Replacement	200,000
	Lift Station Rehabilitation	Renewal & Replacement	300,000
<u>440003</u>	<u>Other Equipment (355,000)</u>		
	Pump Packages	Renewal & Replacement	30,000
	Processed Sludge Trailer	Renewal & Replacement	55,000
	Discharge Pipe Replacement	Renewal & Replacement	50,000
	Vitrified Clay Pipe	Renewal & Replacement	100,000
	Controller Upgrade	Renewal & Replacement	120,000
<u>440006</u>	<u>Treatment Plant (1,050,000)</u>		
	Turnpike Plant	Renewal & Replacement	150,000
	Canal Street	Renewal & Replacement	150,000
	Plant Expansion	Impact Fees	750,000
TOTAL			<u><u>5,905,000</u></u>
Source of Funds			
		Impact Fees	750,000
		Current Revenue	4,000,000
		Renewal & Replacement	1,155,000
TOTAL			<u><u>5,905,000</u></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 on December 1, 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 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING REVENUE</u>				
Charges for Services	1,874,410	1,948,654	2,067,716	0
Other Operating Revenue	175,872	165,828	145,327	0
TOTAL OPERATING REVENUE	2,050,282	2,114,482	2,213,043	0
<u>OPERATING APPROPRIATIONS</u>				
Communications	779,672	817,608	903,693	0
Internet Service Provider	299,568	319,583	323,780	0
Other Operating Expenses	486,239	538,559	591,301	0
TOTAL APPROPRIATIONS	(1,565,479)	(1,675,750)	(1,818,774)	0
NET INCOME FROM OPERATIONS	484,803	438,732	394,269	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	484,803	438,732	394,269	0
Transfers to other funds	100,000	100,000	100,000	0
NET INCOME AFTER TRANSFERS	384,803	338,732	294,269	0
Other Sources	0	95,012	176,998	0
Capital Projects	0	(1)	(339,498)	0
NET OTHER SOURCES	0	95,011	(162,500)	0
UNAPPROPRIATED BALANCE	384,803	433,743	131,769	0

**Communications
Fund**

Revenue Detail

**Revenue
Detail**

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>CHARGES FOR SERVICES</u>				
34390 Internet	295,875	299,176	387,790	0
34392 Commercial - Fiber	1,277,037	1,345,054	1,372,549	0
34392 USF Surcharge	48,768	48,463	53,825	0
34396 Municipal - Fiber	244,969	248,905	253,552	0
34905 Penalties	7,761	7,056	0	0
TOTAL CHARGES FOR SERVICES	1,874,410	1,948,654	2,067,716	0
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	22,281	16,385	0	0
36130 Gain/Loss Investment	(3,112)	(6,149)	0	0
36404 Police Comm. Tower Rental	3,240	1,228	140,527	0
36245 Antenna & Colocation Services	147,116	146,443	2,400	0
36909 Other Income	(298)	1,113	0	0
36925 Misc Jobbing Revenue	6,645	6,808	2,400	0
TOTAL MISCELLANEOUS REVENUE	175,872	165,828	145,327	0
<u>OTHER SOURCES</u>				
38950 Contribution/Customer Dev	0	95,012	0	0
38962 Appropriated Renewal & Replacement	0	0	176,998	0
38893 Appropriated Retained Earnings	0	0	0	0
TOTAL OTHER SOURCES	0	95,012	176,998	0
TOTAL RESOURCES	2,050,282	2,209,494	2,390,041	0

Division Summary of Appropriations

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
5023 <u>COMMUNICATIONS</u>				
Personal Services	502,397	533,888	497,178	0
Operating Expenses	277,275	283,720	406,515	0
TOTAL COMMUNICATIONS	779,672	817,608	903,693	0
5026 <u>INTERNET SERVICE PROVIDER</u>				
Operating Expenses	299,568	319,583	323,780	0
Other Uses	14	28	0	0
TOTAL INTERNET SERVICE	299,582	319,611	323,780	0
5088 <u>OTHER</u>				
Operating Expenses	467,140	523,782	468,824	0
Debt Service	19,085	14,749	122,477	0
Other Uses	100,000	100,000	231,769	0
TOTAL OTHER	586,225	638,531	823,070	0
5099 <u>CAPITAL PROJECTS</u>				
Personal Services	5,352	0	21,602	0
Operating Expenses	8,478	10,796	4,801	0
Capital Outlay	343,047	380,359	313,095	0
Other Uses	(356,877)	(391,154)	0	0
TOTAL CAPITAL PROJECTS	0	1	339,498	0
<u>GRAND TOTAL</u>				
Personal Services	507,749	533,888	518,780	0
Operating Expenses	1,052,461	1,137,881	1,203,920	0
Capital Outlay	343,047	380,359	313,095	0
Debt Service	19,085	14,749	122,477	0
Other Uses	(256,863)	(291,126)	231,769	0
TOTAL APPROPRIATIONS	1,665,479	1,775,751	2,390,041	0

Communications
Fund

Division
Summary of
Appropriations

**Communications
Fund**

**Communications
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 045-5023-5xx

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	345,365	349,638	355,316	0
1410	Overtime	11,403	16,164	22,000	0
1641	Vacation/Terms & Buyouts	4,837	4,378	0	0
2110	FICA	26,262	27,010	25,508	0
221x	Retirement	38,837	38,390	40,586	0
23xx	Insurance	49,609	49,582	51,961	0
2410	Workers' Compensation	4,113	4,247	3,881	0
262x	Other Payroll Benefits	14,054	44,479	960	0
2999	Allocated Labor Expense	7,917	0	(3,034)	0
TOTAL PERSONAL SERVICES		502,397	533,888	497,178	0
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	3,129	4,385	10,100	0
3410	Contract Services	2,555	2,555	38,867	0
3499	Inter Dept Contract Oblig	47,530	55,962	50,400	0
4010	Travel	1,889	578	3,000	0
41XX	Communication	3,359	2,982	3,098	0
4210	Postage	152	207	300	0
4310	Utilities	7,156	6,601	10,456	0
4410	Rentals	89,544	99,546	106,487	0
4415	Fleet Lease	10,555	14,457	13,288	0
4499	Allocated Equip. Rental	(2,516)	0	(3,300)	0
4510	Insurance	15,533	15,200	15,484	0
461x	Repairs & Maintenance- Vehicles	8,550	15,094	10,451	0
4620	Repairs & Maintenance- Buildings	406	156	9,925	0
462x	Repairs & Maintenance- Non-Build	0	460	2,500	0
46xx	Repairs & Maintenance- Equipment	78,846	47,075	101,620	0
4710	Printing & Binding	39	0	100	0
4810	Promotional Activities	125	132	400	0
49xx	Other Current Charges	(163)	330	400	0
4950	Uncollectible Accounts	(10,154)	5,084	0	0
5180	Minor Furniture/Equipment	1,603	494	4,000	0
521x	Operating Supplies	13,474	8,350	15,400	0
5215	Uniforms	698	740	1,500	0
5230	Fuel Purchases	5,785	5,434	5,800	0
5299	Allocated Material Expense	(4,910)	(3,097)	(511)	0
5410	Publications & Memberships	95	0	1,750	0
5520	Training	3,995	995	5,000	0
TOTAL OPERATING EXPENSES		277,275	283,720	406,515	0
TOTAL APPROPRIATIONS		779,672	817,608	903,693	0

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	497,178	0	(497,178)	-100.00%
Operating Expenses	406,515	0	(406,515)	-100.00%
TOTALS	903,693	0	(903,693)	-100.00%

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 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING EXPENSES</u>					
3110	Professional Services	0	0	5,500	0
3410	Contract Services	297,778	309,733	301,680	0
4210	Postage	0	159		
4633	R & M/ External IS Maint	1,790	9,691	16,600	0
TOTAL OPERATING EXPENSES		299,568	319,583	323,780	0
<u>OTHER USES</u>					
9960	Interest - Customer Deposit	14	28	0	0
TOTAL OTHER USES		14	28	0	0
TOTAL APPROPRIATIONS		299,582	319,611	323,780	0

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	323,780	0	(323,780)	-100.00%
TOTALS	323,780	0	(323,780)	-100.00%

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 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING EXPENSES</u>					
4950	Uncollectible Accounts	7,500	7,500	7,500	0
4970	Regulatory Assessment Fees	1,346	5,100	2,500	0
4985	USF Surcharge	58,077	51,113	53,825	0
5001	Cost Allocation- City Commission	1,258	1,109	1,060	0
5002	Cost Allocation- City Manager	4,583	5,499	5,873	0
5003	Cost Allocation- City Clerk	1,470	1,278	1,910	0
5004	Cost Allocation- City Attorney	370	260	476	0
5005	Cost Allocation- Accounting	11,084	8,670	8,302	0
5006	Cost Allocation- Customer Service	24,990	23,803	26,144	0
5007	Cost Allocation- Purchasing	3,397	1,874	3,061	0
5008	Cost Allocation- Warehouse	2,386	2,980	4,073	0
5009	Cost Allocation- Human Resources	2,161	1,105	1,421	0
5010	Cost Allocation- IT	27,380	30,441	21,525	0
5011	Cost Allocation- Facilities	1,130	982	1,154	0
5910	Depreciation Expense	320,008	382,068	330,000	0
TOTAL OPERATING EXPENSES		467,140	523,782	468,824	0
<u>DEBT SERVICE</u>					
71xx	Principal Payment	0	0	110,000	0
72xx	Interest Payments	18,585	14,249	11,977	0
7311	Fees	500	500	500	0
TOTAL DEBT SERVICE		19,085	14,749	122,477	0
<u>OTHER USES</u>					
9101	Transfer to General Fund	100,000	100,000	100,000	0
9160	Reserve/ Future Capital	0	0	131,769	0
TOTAL OTHER USES		100,000	100,000	231,769	0
TOTAL APPROPRIATIONS		586,225	638,531	823,070	0

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	468,824	0	(468,824)	-100.00%
Debt Service	122,477	0	(122,477)	-100.00%
Other Uses	231,769	0	(231,769)	-100.00%
TOTALS	823,070	0	(823,070)	-100.00%

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 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>					
1210	Regular Salaries & Wages	3,688	0	13,155	0
2110	FICA	273	0	1,006	0
221x	Retirement	184	0	2,017	0
23xx	Insurance	296	0	2,178	0
2410	Workers' Compensation	53	0	212	0
262x	Other Payroll Benefits	8	0	0	0
2999	Allocated Personal Expense	850	0	3,034	0
TOTAL PERSONAL SERVICES		5,352	0	21,602	0
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	58	3,050	0	0
4499	Allocated Equip Rental	2,516	0	3,300	0
5210	Operating Supplies	994	4,649	990	0
5299	Allocated Material Expense	4,910	3,097	511	0
TOTAL OPERATING EXPENSES		8,478	10,796	4,801	0
<u>CAPITAL OUTLAY</u>					
6310	Improvements Other Than Bldgs	193,729	252,292	171,785	0
6410	Machinery & Equipment	15,161	47,747	99,900	0
6460	Taxable Materials	125,380	75,065	38,701	0
64xx	Use Tax	8,777	5,255	2,709	0
TOTAL CAPITAL OUTLAY		343,047	380,359	313,095	0
<u>OTHER USES</u>					
9999	WIP Contra	(356,877)	(391,154)	0	0
TOTAL OTHER USES		(356,877)	(391,154)	0	0
TOTAL APPROPRIATIONS		0	1	339,498	0

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	21,602	0	(21,602)	-100.00%
Operating Expenses	4,801	0	(4,801)	-100.00%
Capital Outlay	313,095	0	(313,095)	-100.00%
TOTALS	339,498	0	(339,498)	-100.00%

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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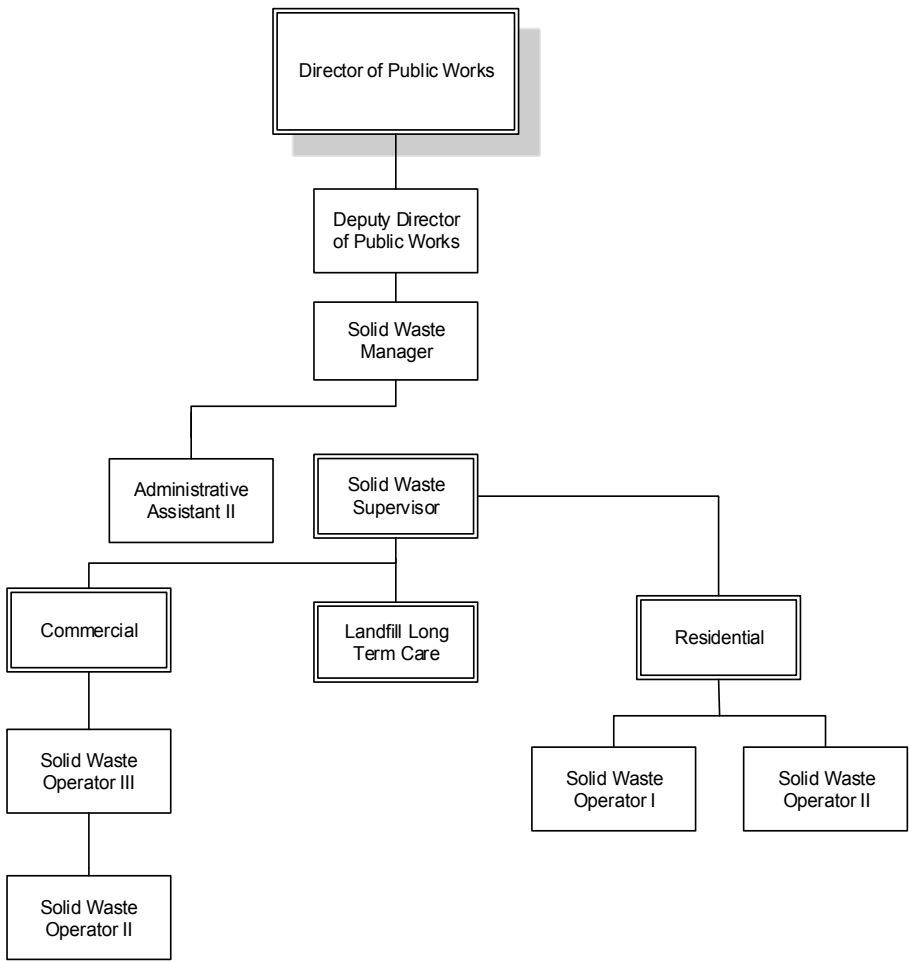
DC Maudlin, Director of Public Works

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
\$ 4,205,914

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 ups. Residential customers use 95-gallon roll-out containers for automated/semi automated 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

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING REVENUE</u>				
Charges for Services	3,877,301	4,032,923	3,997,141	4,121,470
Other Operating Revenues	46,153	52,021	53,029	51,243
TOTAL OPERATING REVENUE	3,923,454	4,084,944	4,050,170	4,172,713
<u>OPERATING APPROPRIATIONS</u>				
Long-Term Care	83,015	103,164	82,335	55,868
Residential	1,246,487	1,451,148	1,370,224	1,516,519
Commercial	1,230,606	1,504,499	1,228,076	1,450,948
Other Operating Expenses	319,130	344,153	354,854	396,209
TOTAL APPROPRIATIONS	(2,879,238)	(3,402,964)	(3,035,489)	(3,419,544)
NET INCOME FROM OPERATIONS	1,044,216	681,980	1,014,681	753,169
Non-Operating Revenue	45,111	21,666	26,699	33,201
Non-Operating Appropriations	0	0	0	0
NET OTHER INCOME	45,111	21,666	26,699	33,201
NET INCOME BEFORE TRANSFERS	1,089,327	703,646	1,041,380	786,370
Transfers to other funds	(539,874)	(1,186,258)	(947,479)	(403,428)
NET INCOME AFTER TRANSFERS	549,453	(482,612)	93,901	382,942
Other Sources	0	0	0	0
Capital Projects	(22)	(44)	0	0
NET OTHER SOURCES	(22)	(44)	0	0
UNAPPROPRIATED BALANCE	549,431	(482,656)	93,901	382,942

Solid Waste Fund

Budget Summary– Operating Statement

Solid Waste Fund

Revenue Detail

Revenue Detail

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>CHARGES FOR SERVICES</u>				
34341 Residential Refuse	1,508,782	1,553,403	1,536,480	1,587,288
34342 Commercial Dumpster	1,779,998	1,746,022	1,736,886	1,796,274
34343 Commercial Manual Refuse	252,053	251,452	254,887	249,368
34344 Roll-Off/ Compactors	128,802	176,732	165,494	176,176
34345 Commercial Compactor Pickup Fees	160,411	258,352	257,552	262,172
34346 Interdept/Refuse	47,255	46,962	45,842	50,192
34905 Penalties	45,700	49,962	52,579	50,830
34910 Misc Operating Revenue	453	2,059	450	413
TOTAL CHARGES FOR SERVICES	3,923,454	4,084,944	4,050,170	4,172,713
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	49,803	26,598	25,000	28,000
36130 Gain/Loss Investments	(6,457)	(8,136)	0	0
36501 Sale of Surplus Materials	1,333	1,364	1,200	4,629
36945 Recyclables - County	428	1,840	499	572
36990 Misc Non-Operating Rev	4	0	0	0
TOTAL MISCELLANEOUS	45,111	21,666	26,699	33,201
<u>OTHER SOURCES</u>				
38893 Appropriated Retained Earnings	0	0	0	0
TOTAL OTHER SOURCES	0	0	0	0
TOTAL RESOURCES	3,968,565	4,106,610	4,076,869	4,205,914

Division Summary of Appropriations

Solid Waste Fund

Division Summary of Appropriations

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
5142 <u>LONG-TERM CARE</u>				
Personal Services	31,176	33,517	33,511	0
Operating Expenses	51,839	69,647	48,824	55,868
Other Uses	(62,012)	(62,889)	(60,000)	(60,000)
TOTAL LONG-TERM CARE	21,003	40,275	22,335	(4,132)
5143 <u>RESIDENTIAL</u>				
Personal Services	545,563	597,594	581,645	565,173
Operating Expenses	700,924	853,554	788,579	951,346
TOTAL RESIDENTIAL	1,246,487	1,451,148	1,370,224	1,516,519
5144 <u>COMMERCIAL</u>				
Personal Services	436,529	536,414	447,641	560,675
Operating Expenses	777,920	968,085	780,435	890,273
Other Uses	(16,135)	44	0	0
TOTAL COMMERCIAL	1,214,471	1,504,543	1,228,076	1,450,948
6088 <u>OTHER</u>				
Operating Expenses	381,142	407,042	414,854	456,209
Other Uses	539,874	1,186,258	1,041,380	786,370
TOTAL OTHER	921,016	1,593,300	1,456,234	1,242,579
<u>GRAND TOTAL</u>				
Personal Services	1,013,268	1,167,525	1,062,797	1,125,848
Operating Expenses	1,911,825	2,298,328	2,032,692	2,353,696
Capital Outlay	16,157	0	0	0
Other Uses	461,727	1,123,413	981,380	726,370
TOTAL APPROPRIATIONS	3,402,977	4,589,266	4,076,869	4,205,914

Solid Waste Fund

Values & Goals

Values & Goals

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

Task:

- ◆ Encourage recycling through implementation of new 65 and 90 gallon recycle containers
- ◆ Continually strive to make trash routes energy efficient
- ◆ Run routes properly to ensure no curbside garbage or recycling is overlooked
- ◆ Continue to work with Code Enforcement to beautify neighborhoods
- ◆ Strive to promote safe driving during routes
- ◆ Promote and encourage the recycling program

Major Accomplishments:

- Passed annual Florida DEP inspection for both of the City's 120 acre site and 40 acre site
- Supported Hurricane Irma efforts to remove debris from neighborhoods as quickly as possible

Performance Measures:

	2016-17	2017-18	2018-19
Number of accidents/ 1,000 miles	5	3	3
Tons of solid waste collected	24,959	26,206	28,450
Tons of scrap metal recycled	21	22	24
Tons of tires collected	4	5	6
Tons of recycled material collected	457	480	500
Number of pickups for special needs citizens	3	4	7

Personnel Schedule

Solid Waste Fund

Personnel Schedule

Classification	2018	Change	2019	Amount
<u>Landfill 5142</u>				
Solid Waste Operator II	0.50	(0.50)	0.00	0
Total Landfill	0.50	(0.50)	0.00	0
<u>Residential 5143</u>				
Administrative Assistant II ¹	0.50	0.00	0.50	18,521
Deputy Director of Public Works ²	0.45	0.05	0.50	47,455
Solid Waste Manager ³	0.50	0.00	0.50	34,227
Solid Waste Operator I	6.00	0.00	6.00	188,053
Solid Waste Operator II	1.00	0.00	1.00	44,574
Solid Waste Operator III	0.50	(0.50)	0.00	0
Solid Waste Supervisor ⁴	0.50	0.00	0.50	27,810
Total Residential	9.45	(0.45)	9.00	360,640
<u>Commercial 5144</u>				
Administrative Assistant II ¹	0.50	0.00	0.50	18,521
Deputy Director of Public Works ²	0.45	0.05	0.50	47,454
Solid Waste Manager ³	0.50	0.00	0.50	34,227
Solid Waste Operator II	3.00	0.00	3.00	96,034
Solid Waste Operator III	2.00	1.00	3.00	123,011
Solid Waste Supervisor ⁴	0.50	0.00	0.50	27,810
Total Commercial	6.95	1.05	8.00	347,057
Total	16.90	0.10	17.00	707,697

Note: Allocations

Administrative Assistant II 50%-5143, 50%-5144¹

Deputy Director of Public Works 50%-5143, 50%- 5144²

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

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

Solid Waste Fund

Landfill Long-Term Care Division

Appropriations Detail

Appropriations Detail

Account # 046-5142-534

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	17,487	17,259	19,988	0
1410	Overtime	583	1,563	500	0
1641	Vacation/Terms & Buyout	836	1,378	0	0
2110	FICA	1,312	1,406	1,395	0
221x	Retirement	2,724	2,643	3,060	0
23xx	Insurance	5,370	5,194	6,293	0
2410	Workers' Compensation	2,864	4,074	2,275	0
TOTAL PERSONAL SERVICES		31,176	33,517	33,511	0
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	21,082	33,294	24,800	27,500
4310	Utilities	8,406	8,386	8,000	8,000
4410	Rentals	915	1,050	900	900
4415	Fleet Lease	2,943	4,556	4,601	4,601
4510	Insurance	1,206	1,166	1,181	1,484
461x	Fleet Maintenance	15,145	14,285	5,519	9,633
4625	R&M/Non-Building (OTB)	780	4,822	800	850
52xx	Operating Supplies	20	222	523	400
5230	Fuel Purchases	1,342	1,866	2,500	2,500
TOTAL OPERATING EXPENSES		51,839	69,647	48,824	55,868
<u>OTHER USES</u>					
9920	Contra-Curr Cost Long Term Care	(62,012)	(62,889)	(60,000)	(60,000)
9999	WIP Contra	0	0	0	0
TOTAL OTHER USES		(62,012)	(62,889)	(60,000)	(60,000)
TOTAL APPROPRIATIONS		21,003	40,275	22,335	(4,132)

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	33,511	0	(33,511)	-100.00%
Operating Expenses	48,824	55,868	7,044	14.43%
Other Uses	(60,000)	(60,000)	0	0.00%
TOTALS	22,335	(4,132)	(26,467)	-118.50%

Significant Budget Changes:

The change in Personal Services is related to reallocating the Solid Waste Operator III position to the Commercial division (5144).

Solid Waste Fund

Landfill Long-Term Care Division

Appropriations Summary

**Solid Waste
Fund****Residential
Division****Appropriations
Detail****Appropriations Detail****Account # 046-5143-5xx**

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>				
1210 Regular Salaries & Wages	298,308	326,857	367,025	360,640
1410 Overtime	14,558	18,781	14,000	18,500
1641 Vacation/Terms & Buyout	12,781	13,146	0	0
2110 FICA	23,073	25,836	26,536	25,699
221x Retirement	42,194	36,654	42,354	37,651
23xx Insurance	86,279	84,696	96,111	88,263
2410 Workers' Compensation	30,490	32,741	35,004	33,719
262x Other Payroll Benefits	37,880	58,883	615	701
TOTAL PERSONAL SERVICES	545,563	597,594	581,645	565,173
<u>OPERATING EXPENSES</u>				
3xxx Contract Services	324,914	330,973	291,859	320,000
4010 Travel	0	0	200	200
41xx Communication	258	605	610	700
4415 Internal Fleet Lease	104,506	170,580	166,737	160,237
4510 Insurance	7,611	10,244	8,184	8,207
461x Repairs & Maintenance- Vehicles	139,649	185,990	158,853	172,844
463x Repairs & Maintenance- Equipment	3,393	1,427	2,430	1,360
4710 Printing & Binding	361	0	400	400
4810 Promotional Activities	470	443	750	500
49xx Advertising/Other Current Charge	100	985	0	220
4950 Uncollectible Accounts	10,359	15,043	0	0
5180 Minor Furniture/Equipment	109	292	150	150
5210 Operating Supplies	30,209	60,805	80,000	183,200
5215 Uniforms	2,117	2,048	2,328	2,250
5230 Fuel Purchases	76,633	73,748	75,000	100,000
5410 Publications & Memberships	235	235	578	578
5520 Training	0	136	500	500
TOTAL OPERATING EXPENSES	700,924	853,554	788,579	951,346
TOTAL APPROPRIATIONS	1,246,487	1,451,148	1,370,224	1,516,519

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	581,645	565,173	(16,472)	-2.83%
Operating Expenses	788,579	951,346	162,767	20.64%
TOTALS	1,370,224	1,516,519	146,295	10.68%

Significant Budget Changes:

Personal Services decreased due to funding changes in positions. The change in Operating Expenses is related to increases in Contract Services (3xxx), Repairs & Maintenance- Vehicles (461x), Operating Supplies (5210) and Fuel Purchases (5230).

**Solid Waste
Fund**

**Residential
Division**

**Appropriations
Summary**

Solid Waste Fund

Commercial Division

Appropriations Detail

Appropriations Detail

Account # 046-5144-5xx

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	258,170	292,923	294,184	347,057
1410	Overtime	10,038	44,216	10,000	30,000
1641	Vacation/Terms & Buyout	8,968	7,508	0	0
2110	FICA	20,199	24,990	21,514	24,673
221x	Retirement	31,991	32,583	35,920	37,304
23xx	Insurance	62,813	70,003	58,275	88,432
2410	Workers' Compensation	24,664	28,030	26,713	32,172
26xx	Other Payroll Benefits	19,686	36,161	1,035	1,037
TOTAL PERSONAL SERVICES		436,529	536,414	447,641	560,675
OPERATING EXPENSES					
3xxx	Contract Services	439,676	608,267	412,350	475,000
4010	Travel	0	0	200	200
41xx	Communication	200	296	610	700
4210	Postage	21	19	100	100
4310	Utilities	7,853	7,773	6,650	6,650
4415	Internal Fleet Lease	80,599	120,899	122,107	114,758
4510	Insurance	7,478	7,429	7,046	7,587
461x	Repairs & Maintenance- Vehicles	117,826	107,455	96,607	122,270
462x	Repairs & Maintenance- Non-Build	30,462	32,000	35,300	35,300
463x	Repairs & Maintenance- Equipment	915	3,147	910	930
4710	Printing & Binding	2,032	394	1,182	3,000
4810	Promotional Activities	0	133	0	0
4920	Other Current Charges	70	70	70	0
4945	Injury/ Damage to Others	0	85	0	0
4950	Uncollectible Accounts	(7,500)	(16,104)	0	0
5180	Minor Furniture & Equipment	215	177	0	0
5210	Operating Supplies	44,046	40,662	40,000	61,200
5215	Uniforms	1,510	950	1,225	1,500
5230	Fuel Purchases	52,282	54,198	55,000	60,000
5410	Publications & Memberships	235	235	578	578
5520	Training	0	0	500	500
TOTAL OPERATING EXPENSES		777,920	968,085	780,435	890,273
CAPITAL OUTLAY					
6410	Machinery & Equipment	16,157	0	0	0
TOTAL CAPITAL OUTLAY		16,157	0	0	0
OTHER USES					
9960	Interest- Customer Deposits	22	44	0	0
9999	WIP - Contra	(16,157)	0	0	0
TOTAL OTHER USES		(16,135)	44	0	0
TOTAL APPROPRIATIONS		1,214,471	1,504,543	1,228,076	1,450,948

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	447,641	560,675	113,034	25.25%
Operating Expenses	780,435	890,273	109,838	14.07%
TOTALS	1,228,076	1,450,948	222,872	18.15%

Significant Budget Changes:

The change in Personal Services is related to reallocating funding of positions. Operating Expenses increased due to additional Contract Services (3xxx), Operating Supplies (5210) and Fuel Purchases (5230).

**Solid Waste
Fund**

**Commercial
Division**

**Appropriations
Summary**

Solid Waste Fund

Other

Appropriations Detail

Appropriations Detail

Account # 046-6088-5xx

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING EXPENSES</u>					
4950	Uncollectible Accounts	15,000	15,000	15,000	15,000
5001	Cost Allocation- City Commission	5,265	4,852	5,341	5,373
5002	Cost Allocation- City Manager	21,134	28,798	29,591	31,187
5003	Cost Allocation- City Clerk	6,387	6,695	9,622	10,549
5004	Cost Allocation- City Attorney	2,884	3,139	3,675	4,000
5005	Cost Allocation- Accounting	47,129	41,861	41,826	39,070
5006	Cost Allocation- Customer Service	111,702	128,260	131,717	155,203
5007	Cost Allocation- Purchasing	2,433	2,466	2,625	2,815
5008	Cost Allocation-Warehouse	1,552	1,721	2,334	1,779
5009	Cost Allocation- Human Resources	17,103	12,741	10,965	14,604
5010	Cost Allocation- IT	93,031	96,963	96,887	114,921
5013	Cost Allocation- Facilities	4,831	5,276	5,938	6,068
5014	Cost Allocation- PW Office	29,961	36,104	36,333	32,140
5910	Depreciation Expense	22,730	23,166	23,000	23,500
TOTAL OPERATING EXPENSES		381,142	407,042	414,854	456,209
<u>OTHER USES</u>					
9101	Transfer to General Fund	361,848	369,549	392,479	403,428
9160	Reserve/Future Capital	0	0	93,901	382,942
9131	Transfer to Capital Projects	178,026	816,709	555,000	0
TOTAL OTHER USES		539,874	1,186,258	1,041,380	786,370
TOTAL APPROPRIATIONS		921,016	1,593,300	1,456,234	1,242,579

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	414,854	456,209	41,355	9.97%
Other Uses	1,041,380	786,370	(255,010)	-24.49%
TOTALS	1,456,234	1,242,579	(213,655)	-14.67%

Significant Budget Changes:

The change in Other Uses is directly related to the reduction in the Transfer to Capital Projects (9131) which was reduced to zero.

Solid Waste Fund

Other

Appropriations Summary



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Michael Rankin, Deputy City Manager/Community Services

The Airport Fund is responsible for management of the Leesburg International Airport as well as long and short-range planning.

Responsibilities:

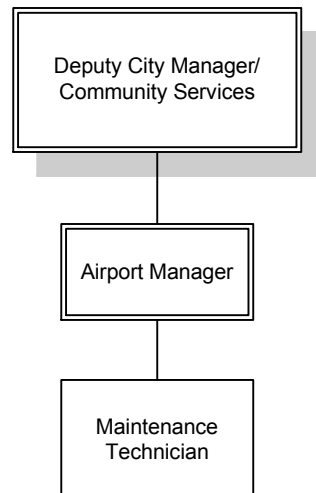
Operations

- 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

\$ 2,305,467

Airport Fund

Revenue Sources & Appropriations

Revenue Sources and Appropriations

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>REVENUE SOURCES</u>				
Licenses & Permits	7,785	8,980	7,800	11,100
Intergovernmental Revenue	578,392	529,142	400,000	1,060,100
Charges for Services	139,576	130,236	183,438	183,438
Miscellaneous Revenue	604,155	1,011,189	1,104,372	1,050,829
Other Sources	140,000	0	0	0
TOTAL REVENUE SOURCES	1,469,908	1,679,547	1,695,610	2,305,467
 <u>APPROPRIATIONS</u>				
Airport	564,036	563,219	659,826	633,895
Other	1,432,700	1,440,995	319,784	372,072
Capital Projects	1	0	716,000	1,299,500
TOTAL APPROPRIATIONS	1,996,737	2,004,214	1,695,610	2,305,467

Revenue Detail

Airport Fund

Revenue Detail

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>LICENSES & PERMITS</u>				
32918 Security Access Fees	1,460	1,980	800	500
32918 Parking & Storage Fees	6,325	6,000	6,000	9,600
32918 Airport Operating Permit	0	1,000	1,000	1,000
TOTAL LICENSES & PERMITS	7,785	8,980	7,800	11,100
<u>INTERGOVERNMENTAL REVENUE</u>				
33142 Federal Grants	0	196,783	0	220,500
33441 State Grants	0	257,359	400,000	839,600
33442 State Grants- Mass Transit	578,392	0	0	0
33742 County Grants	0	75,000	0	0
TOTAL INTERGOVERNMENTAL REVENUE	578,392	529,142	400,000	1,060,100
<u>CHARGES FOR SERVICES</u>				
34410 Custom Fees/Villages	139,576	130,236	183,438	183,438
TOTAL CHARGES FOR SERVICES	139,576	130,236	183,438	183,438
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	20,448	15,316	0	0
36130 Gain/ Loss Investments	(2,736)	(4,905)	0	0
36201 Rental Property- Airport	496,102	519,432	591,080	532,664
36202 Hangar Rentals	435,381	451,603	483,532	488,261
36202 Airport Rent- Fuel Sales	23,852	23,986	24,000	24,000
36202 Tie Down Rents	5,760	5,757	5,760	5,904
36403 Sale of Furniture/Equipment	(375,039)	0	0	0
36906 Miscellaneous Reimbursement	387	0	0	0
TOTAL MISCELLANEOUS REVENUE	604,155	1,011,189	1,104,372	1,050,829
<u>OTHER SOURCES</u>				
38980 Private Sources	140,000	0	0	0
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	140,000	0	0	0
TOTAL RESOURCES	1,469,908	1,679,547	1,695,610	2,305,467

Airport Fund

Operations Division

Values & Goals

Values & Goals

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 construction of seaplane ramp

Performance Measures:

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Airport activity operations	66,551	59,200	65,000
Revenue amount of City hangars leased	451,603	490,528	488,261
Revenue of commercial property leased	519,431	530,466	532,664
Fuel sales by gallons (AvGas & Jet A)	559,652	555,942	600,000
Airport employment, actual	113	113	123
Airport employment economic impact	339	509	509
Construction projects completed	1	1	1
Estimated number of based aircraft	131	134	134
New Free Trade Zone (FTZ) Users	2	0	0

Personnel Schedule

Classification	2018	Change	2019	Amount
Airport Maintenance Technician	1.00	0.00	1.00	28,038
Airport Manager	1.00	0.00	1.00	66,872
Executive Assistant/Administrative Aide II	0.10	(0.10)	0.00	0
Executive Office Manager ¹	0.00	0.10	0.10	5,668
Total	2.10	0.00	2.10	100,578

Notes: Allocations

Executive Office Manager¹
90%-1221, 10%-048-8021

Airport Fund

Operations Division

Personnel Schedule

Airport Fund

Operations Division

Appropriations Detail

Appropriations Detail

Account #048-8021-542

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	86,811	94,328	97,648	100,578
1410	Overtime	55	39	0	0
1641	Vacation/Terms & Buyout	3,345	1,783	0	0
2110	FICA	6,576	7,039	7,158	7,322
221x	Retirement	4,659	5,198	5,485	5,680
23xx	Insurance	18,773	15,872	16,944	17,523
2410	Workers' Compensation	2,299	2,563	2,632	2,711
26xx	Other Payroll Benefits	4,916	9,174	510	530
TOTAL PERSONAL SERVICES		127,434	135,996	130,377	134,344
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	30,685	8,482	35,155	19,938
3410	Contract Services	137,362	137,678	198,438	190,598
4010	Travel	63	103	400	400
41xx	Communication	7,535	8,695	8,768	9,240
4210	Postage	335	183	250	250
4310	Utilities	64,282	59,598	67,200	60,000
4410	Rentals	0	0	0	250
4415	Internal Fleet Lease	8,303	10,470	10,573	10,572
4510	Insurance	16,982	40,475	39,266	40,348
461x	Repairs & Maintenance- Vehicles	11,153	9,134	11,174	10,085
4620	Repairs & Maintenance- Building	65,757	41,913	42,100	43,550
4625	Repairs & Maintenance- Non- Build	29,828	52,236	52,650	62,420
46xx	Repairs & Maintenance- Equipment	8,167	8,739	11,100	9,100
4710	Printing & Binding	0	39	0	0
4810	Promotional Activities	456	661	250	250
4911	Advertising	0	0	400	0
492x	Other Current Charges	3,539	975	1,075	1,050
4980	Taxes	40,460	37,875	31,000	31,000
5180	Minor Furniture/Equipment	2,598	985	8,300	2,500
521x	Operating Supplies	4,548	4,520	2,900	2,550
5230	Fuel Purchases	3,594	3,590	4,500	4,500
5410	Publications & Memberships	955	872	3,950	950
TOTAL OPERATING EXPENSES		436,602	427,223	529,449	499,551
TOTAL APPROPRIATIONS		564,036	563,219	659,826	633,895

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	130,377	134,344	3,967	3.04%
Operating Expenses	529,449	499,551	(29,898)	-5.65%
TOTALS	659,826	633,895	(25,931)	-3.93%

Significant Budget Changes:

The change in Operating Expenses is related to a decrease in Professional Services (31xx).

**Airport
Fund**

**Operations
Division**

**Appropriations
Summary**

Airport Fund

Other

Appropriations Detail

Appropriations Detail

Account #048-8088-542

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
OPERATING EXPENSES				
5001 Cost Allocation- City Commission	1,297	1,175	1,456	1,353
5002 Cost Allocation- City Manager	5,186	6,982	8,069	7,854
5003 Cost Allocation- City Clerk	1,569	1,623	2,624	2,656
5005 Cost Allocation- Accounting	11,561	10,094	11,405	9,839
5007 Cost Allocation- Purchasing	0	14,798	13,124	36,594
5010 Cost Allocation- IT	23,017	23,584	27,682	28,730
5013 Cost Allocation- Facilities	2,416	2,638	2,969	3,034
5910 Depreciation Expense	1,384,027	1,361,762	0	0
TOTAL OPERATING EXPENSES	1,429,073	1,422,656	67,329	90,060
OTHER USES				
9160 Reserve/Future Use	0	0	252,455	282,012
9152 Transfer to Fleet Fund	3,627	18,339	0	0
TOTAL OTHER USES	3,627	18,339	252,455	282,012
TOTAL APPROPRIATIONS	1,432,700	1,440,995	319,784	372,072

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	67,329	90,060	22,731	33.76%
Other Uses	252,455	282,012	29,557	11.71%
TOTALS	319,784	372,072	52,288	16.35%

Airport Fund

Other

Appropriations Summary

Airport Fund

Capital Projects

Appropriations Detail

Appropriations Detail

Account #048-8099-542

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING EXPENSES</u>				
3110 Professional Services	75	62,105	0	0
3130 Engineering Services	310,181	369,027	0	0
4911 Advertising	122	405	0	0
TOTAL OPERATING EXPENSES	310,378	431,537	0	0
<u>CAPITAL OUTLAY</u>				
6110 Land	0	0	500,000	0
6210 Buildings	0	78,937	0	1,000,000
6310 Improvements other than Bldgs	404,075	444,737	205,000	245,000
6410 Machinery & Equipment	15,320	0	11,000	54,500
TOTAL CAPITAL OUTLAY	419,395	523,674	716,000	1,299,500
<u>OTHER USES</u>				
9999 WIP Contra (Expense)	(729,772)	(955,211)	0	0
TOTAL OTHER USES	(729,772)	(955,211)	0	0
TOTAL APPROPRIATIONS	1	0	716,000	1,299,500

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	0	0	0.00%
Capital Outlay	716,000	1,299,500	583,500	81.49%
Other Uses	0	0	0	0.00%
TOTALS	716,000	1,299,500	583,500	81.49%

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>		
1191693	Design & Construct Maint. T-hangars (1M)	Current Revenue	200,000
		State Grant	800,000
<u>480003</u>	<u>Improvements (270,000)</u>		
	Runway end identifier lights (25,000)	State Grant	20,000
		Current Revenue	5,000
	Obstruction Survey & Removal of PAPI Service (245,000)	Federal Grant	220,500
		State Grant	19,600
		Current Revenue	4,900
<u>480004</u>	<u>Other Equipment (29,500)</u>		
1189895	Boat for Fire Station 63 Seaplane Ramp	Current Revenue	20,000
1189833	Bucket assembly for tractor	Current Revenue	9,500
TOTAL			<u><u>1,299,500</u></u>
Source of Funds			
		Current Revenue	239,400
		State Grant	839,600
		Federal Grant	220,500
TOTAL			<u><u>1,299,500</u></u>

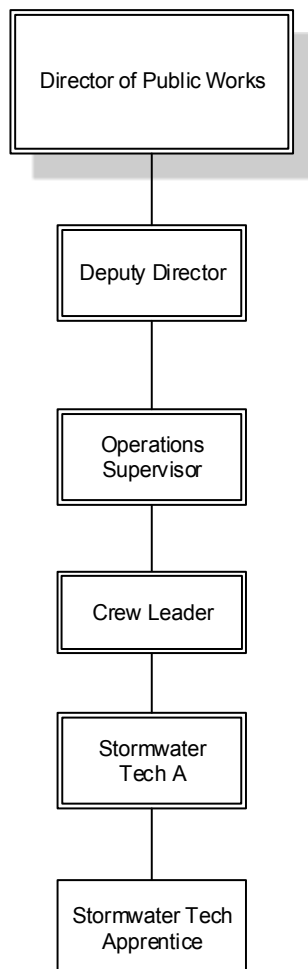
DC Maudlin, Director of Public Works

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
\$ 1,973,662

Stormwater Fund

Stormwater System Description

Stormwater System Description

The stormwater system is a combination of manmade structures/open ditch lines and natural terrain that have historically been used as storm water facilities. All of the City's stormwater naturally flows to Lakes Griffin, Harris, Denham and the Palatlahaha River but is detained in several areas to enhance water quality. The City identified 17 sub-basins with a total area of 82 square miles within the City limits. The department funds and oversees projects identified and prioritized in the Stormwater Master Plan. Cleaning up the beautiful 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 maintaining stormwater structures throughout the City, cleaning and mowing stormwater ditches, repairing and/or replacing damaged or worn out stormwater pipes and outfall structures, controlling aquatic weed growth in City lakes, ponds, canals and retention areas. Additionally, the stormwater department 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 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING REVENUE</u>				
Charges For Services	1,478,838	1,497,968	1,492,567	1,515,533
Other Operating Revenue	121,202	1,049,798	16,135	25,000
TOTAL OPERATING REVENUE	1,600,040	2,547,766	1,508,702	1,540,533
<u>OPERATING APPROPRIATIONS</u>				
Stormwater	560,091	611,009	626,440	660,814
Other Operating Expenses	351,261	365,732	369,160	397,848
TOTAL APPROPRIATIONS	(911,352)	(976,741)	(995,600)	(1,058,662)
NET INCOME FROM OPERATIONS	688,688	1,571,025	513,102	481,871
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	688,688	1,571,025	513,102	481,871
Transfers to other funds	0	0	0	0
NET INCOME AFTER TRANSFERS	688,688	1,571,025	513,102	481,871
Other Sources	0	0	0	0
Capital Projects	(80)	0	(500,000)	(915,000)
NET OTHER SOURCES	(80)	0	(500,000)	(915,000)
UNAPPROPRIATED BALANCE	688,608	1,571,025	13,102	(433,129)

Stormwater Fund

Revenue Detail

Revenue Detail

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>INTERGOVERNMENTAL REVENUE</u>				
33136 Stormwater Management	25,915	419,085	0	0
33737 Lake County Water Authority	19,055	415,638	0	0
33738 St Johns River WMD	22,866	191,634	0	0
TOTAL INTERGOVERNMENTAL REVENUE	67,836	1,026,357	0	0
<u>CHARGES FOR SERVICES</u>				
34306 Stormwater Utility Fees	1,463,285	1,250,592	1,475,170	0
34370 Conservation & Resource Mgmt	0	230,642	0	1,497,554
34905 Penalties	15,553	16,734	17,397	17,979
TOTAL CHARGES FOR SERVICES	1,478,838	1,497,968	1,492,567	1,515,533
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	59,272	28,318	16,000	25,000
36130 Gain/Loss Investments	(7,406)	(5,001)	0	0
36501 Sale of Surplus Materials	0	124	135	0
36909 Other Income	1,500	0	0	0
TOTAL MISCELLANEOUS REVENUE	53,366	23,441	16,135	25,000
<u>OTHER SOURCES</u>				
38117 Transfer from Carver CRA	0	0	0	0
38891 Fund Balance Appropriated	0	0	0	433,129
38962 Appropriated Renewal & Replacement	0	0	0	0
38990 Misc Non-Operating Rev	0	0	0	0
TOTAL OTHER SOURCES	0	0	0	433,129
TOTAL RESOURCES	1,600,040	2,547,766	1,508,702	1,973,662

Division Summary of Appropriations

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
5171 <u>STORMWATER</u>				
Personal Services	276,591	273,195	278,320	288,532
Operating Expenses	283,500	337,814	348,120	372,282
TOTAL STORMWATER	560,091	611,009	626,440	660,814
7088 <u>OTHER</u>				
Operating Expenses	351,261	365,732	369,160	397,848
Other Uses	0	0	13,102	0
TOTAL OTHER	351,261	365,732	382,262	397,848
7099 <u>CAPITAL PROJECTS</u>				
Personal Services	785	81,048	0	0
Operating Expenses	120,826	148,299	25,000	50,000
Capital Outlay	238,946	1,995,444	475,000	865,000
Other Uses	(360,477)	(2,224,791)	0	0
TOTAL CAPITAL PROJECTS	80	0	500,000	915,000
<u>GRAND TOTAL</u>				
Personal Services	277,376	354,243	278,320	288,532
Operating Expenses	755,587	851,845	742,280	820,130
Capital Outlay	238,946	1,995,444	475,000	865,000
Other Uses	(360,477)	(2,224,791)	13,102	0
TOTAL APPROPRIATIONS	911,432	976,741	1,508,702	1,973,662

Stormwater Fund

Division Summary of Appropriations

Stormwater Fund

Stormwater Division

Values & Goals

Values & Goals

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

Task:

- ◆ Continue to cleanup the Stormwater ponds
- ◆ Improve the quality of water discharged in City lakes
- ◆ Maintain Stormwater infrastructure

Major Accomplishments:

- ☐ Lake Griffin Stormwater Improvements completed
- ☐ Heritage Estates Stormwater improvements were completed

Performance Measures:

	2016-17	2017-18	2018-19
Streets swept (miles)	3,672	3,892	4,000
Swept debris collected (cubic yards)	1,124	809	1,000
Main lines cleaned (feet)	4,342	4,921	2,700
Main lines televised (feet)	536	0	1,800
Ditches/swales/pond banks restored (linear feet)	359,809	521,008	400,000
Inlets cleaned	1,253	1,810	1,000

Personnel Schedule

Classification	2018	Change	2019	Amount
Crew Leader ¹	0.33	0.00	0.33	15,156
Operations Supervisor ²	0.33	0.00	0.33	18,409
Stormwater Tech Apprentice	4.00	0.00	4.00	103,667
Stormwater Tech A	1.00	0.00	1.00	45,760
Total	5.66	0.00	5.66	182,992

Notes: Allocations

Crew Leader¹
5171- 33%, 4081- 67%

Operations Supervisor²
5171- 33%, 4081- 67%

Stormwater Fund

Stormwater Division

Personnel Schedule

Stormwater Fund

Stormwater Division

Appropriations Detail

Appropriations Detail

Account # 014-5171-537

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	165,940	135,355	180,099	182,992
1410	Overtime	1,019	13,283	1,000	2,000
1641	Vacation/Terms & Buyout	3,022	6,464	0	0
2110	FICA	11,613	10,876	12,726	12,716
221x	Retirement	21,625	19,487	20,282	18,264
23xx	Insurance	50,443	34,415	55,368	63,693
2410	Workers' Compensation	7,763	6,750	8,047	8,180
262x	Other Payroll Benefits	15,166	46,565	798	687
TOTAL PERSONAL SERVICES		276,591	273,195	278,320	288,532
OPERATING EXPENSES					
31xx	Professional Services	50,219	32,072	21,744	21,000
3410	Contract Services	42,789	66,867	78,555	84,000
4010	Travel	7	75	1,500	3,500
4110	Communication	363	159	938	1,050
4210	Postage	0	50	50	200
4410	Rentals	0	0	3,000	4,000
4415	Internal Fleet Lease	74,240	110,040	109,847	109,847
4510	Insurance	7,899	8,389	8,262	10,476
461x	Repairs & Maintenance- Vehicles	70,617	69,632	71,094	79,204
462x	Repairs & Maintenance- Non-Build	9,024	22,027	19,500	20,500
463x	Repairs & Maintenance- Equip	160	222	380	380
49xx	Other Current Charges	10	0	0	250
4945	Injury/ Damage to Others	98	771	0	2,500
4950	Uncollectible Accounts	2,214	(2,196)	0	0
5180	Minor Furniture/Equipment	1,838	804	3,000	3,000
5210	Operating Supplies	3,695	7,572	6,000	6,500
5215	Uniforms	1,445	1,273	1,225	1,250
5230	Fuel Purchases	18,593	18,992	22,000	22,000
5410	Publications & Memberships	0	0	125	125
5520	Training	289	1,065	900	2,500
TOTAL OPERATING EXPENSES		283,500	337,814	348,120	372,282
TOTAL APPROPRIATIONS		560,091	611,009	626,440	660,814

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	278,320	288,532	10,212	3.67%
Operating Expenses	348,120	372,282	24,162	6.94%
TOTALS	626,440	660,814	34,374	5.49%

Stormwater Fund

Stormwater Division

Summary of Appropriations

Stormwater Fund

Other

Appropriations Detail

Appropriations Detail

Account # 014-7088-537

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
OPERATING EXPENSES				
4950 Uncollectible Accounts	5,000	5,000	5,000	5,000
5001 Cost Allocation- City Commission	1,994	1,759	1,968	1,951
5002 Cost Allocation- City Manager	8,002	10,433	10,905	11,327
5003 Cost Allocation- City Clerk	2,416	2,432	3,546	3,831
5004 Cost Allocation- City Attorney	721	785	1,225	1,000
5005 Cost Allocation- Accounting	17,809	15,143	15,414	14,190
5006 Cost Allocation- Customer Service	42,298	46,499	48,540	56,370
5007 Cost Allocation- Purchasing	7,298	14,798	5,249	25,335
5008 Cost Allocation- Warehouse	966	1,548	675	786
5009 Cost Allocation- Human Resources	4,276	3,185	3,655	3,651
5010 Cost Allocation- IT	35,244	35,253	41,523	43,095
5011 Cost Allocation- GIS	36,635	35,594	38,491	36,278
5013 Cost Allocation- Facilities	2,416	2,638	2,969	3,034
5910 Depreciation Expense	186,186	190,665	190,000	192,000
TOTAL OPERATING EXPENSES	351,261	365,732	369,160	397,848
OTHER USES				
9150 R&R Reserve	0	0	0	0
9160 Reserve/ Future Capital	0	0	13,102	0
TOTAL OTHER USES	0	0	13,102	0
TOTAL APPROPRIATIONS	351,261	365,732	382,262	397,848

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	369,160	397,848	28,688	7.77%
Other Uses	13,102	0	(13,102)	-100.00%
TOTALS	382,262	397,848	15,586	4.08%

**Stormwater
Fund**

Other

**Appropriations
Summary**

Stormwater Fund

Capital Projects

Appropriations Detail

Appropriations Detail

Account # 014-7099-537

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	584	56,817	0	0
1410 Overtime	0	2,494	0	0
2110 FICA	44	4,227	0	0
221x Retirement	29	2,846	0	0
23xx Insurance	90	11,281	0	0
2410 Workers' Compensation	37	3,285	0	0
262x Other Payroll Benefits	1	98	0	0
TOTAL PERSONAL SERVICES	785	81,048	0	0
<u>OPERATING EXPENSES</u>				
31xx Professional Services	115,373	134,691	25,000	50,000
3410 Contract Services	4,733	2,864	0	0
4410 Rentals	0	7,938	0	0
462x Repairs & Maintenance- Non-Build	0	550	0	0
49xx Other Current Charges	500	214	0	0
5210 Operating Supplies	220	2,042	0	0
TOTAL OPERATING EXPENSES	120,826	148,299	25,000	50,000
<u>CAPITAL OUTLAY</u>				
6310 Improvements Other Than Bldgs	164,148	1,995,444	475,000	865,000
6410 Machinery & Equipment	74,798	0	0	0
TOTAL CAPITAL OUTLAY	238,946	1,995,444	475,000	865,000
<u>OTHER USES</u>				
9999 WIP Contra	(360,477)	(2,224,791)	0	0
TOTAL OTHER USES	(360,477)	(2,224,791)	0	0
TOTAL APPROPRIATIONS	80	0	500,000	915,000

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	25,000	50,000	25,000	100.00%
Capital Outlay	475,000	865,000	390,000	82.11%
TOTALS	500,000	915,000	415,000	83.00%

**Stormwater
Fund**

**Capital
Projects**

**Appropriations
Summary**

Capital Projects

Project Schedule

<u>Number</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
140002			
	Curbs, gutters & inlets	Current Revenue	25,000
	Miscellaneous Small projects	Current Revenue	150,000
	Stock Subdivision	Current Revenue	250,000
	FDOT SR 44 Grant Project	Current Revenue	450,000
	Perkins St Pond Fence Removal	Current Revenue	40,000
		TOTAL	915,000
		Current Revenue	915,000
		TOTAL	915,000

POLICE PENSION TRUST

The Municipal Police Pension Trust covers police officers (other police department employees are covered in the General Employee 401(a) Plan). The actuarial funding rate as a percentage of pensionable wages is 27.29% for the fiscal year 2018-19 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 2018-19 actuarial shortfall is projected to be 14.95% of pensionable wages, or \$734,378.

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 2016-17 of 11.72% was better than the actuarial assumption of 7.75% or a difference of 3.97%. The City's Police, Fire and General Employee pension plans will require contributions of \$734,378, \$794,853 and \$1,065,289, respectively.

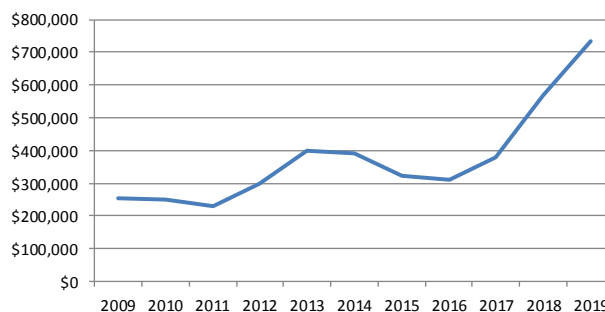
Police Pension Trust

Description

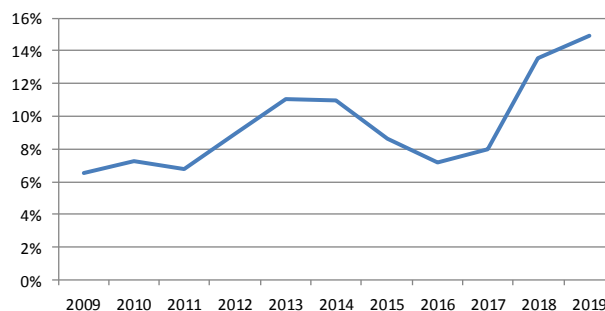
Total Department Budget

\$ 1,773,975

Employer Contributions to Plan



% of Payroll



Police Pension Trust

Revenue Sources & Appropriations

Revenue Sources and Appropriations

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>REVENUE SOURCES</u>				
Intergovernmental Revenue	183,761	182,473	183,761	182,473
Miscellaneous Revenue	1,645,884	2,770,939	1,383,760	1,591,502
TOTAL REVENUE SOURCES	1,829,645	2,953,412	1,567,521	1,773,975
<u>APPROPRIATIONS</u>				
Police Pension Trust	1,084,844	1,078,160	1,567,521	1,773,975
TOTAL APPROPRIATIONS	1,084,844	1,078,160	1,567,521	1,773,975

Revenue Detail

Police Pension Trust

Revenue Detail

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>TAXES</u>				
31252 Insurance Premium Tax (State)	183,761	182,473	183,761	182,473
TOTAL TAXES	<u>183,761</u>	<u>182,473</u>	<u>183,761</u>	<u>182,473</u>
<u>MISCELLANEOUS REVENUE</u>				
36111 Miscellaneous Interest	158,325	141,236	500,000	500,000
361xx Gain/Loss Investments	882,558	1,923,174	0	0
36801 Employee Contributions	277,064	298,174	315,921	357,124
36802 Employer Contributions	252,833	335,142	567,839	734,378
36909 Other Income	75,104	73,213	0	0
TOTAL MISCELLANEOUS REVENUE	<u>1,645,884</u>	<u>2,770,939</u>	<u>1,383,760</u>	<u>1,591,502</u>
TOTAL RESOURCES	<u>1,829,645</u>	<u>2,953,412</u>	<u>1,567,521</u>	<u>1,773,975</u>

Police Pension Trust

Appropriations Detail

Appropriations Detail

Account # 061-1310-51x

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING EXPENSES</u>					
311x	Professional Services	124,284	117,894	120,000	65,000
3610	Retirement Benefit Payment	883,060	889,062	860,000	940,000
3611	Refund of Contributions	77,500	71,204	75,000	75,000
TOTAL OPERATING EXPENSES		1,084,844	1,078,160	1,055,000	1,080,000
<u>OTHER USES</u>					
9940	Reserve For Employee Benefits	0	0	512,521	693,975
TOTAL OTHER USES		0	0	512,521	693,975
TOTAL APPROPRIATIONS		1,084,844	1,078,160	1,567,521	1,773,975

FIREFIGHTERS' PENSION TRUST

The Municipal Firefighters' Retirement Trust Fund covers firefighters. The actuarial funding rate as a percentage of pensionable wages is 38.2% for the fiscal year 2018-19 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 2018-19 actuarial shortfall is projected to be 27.5% of pensionable wages, or \$794,853.

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.

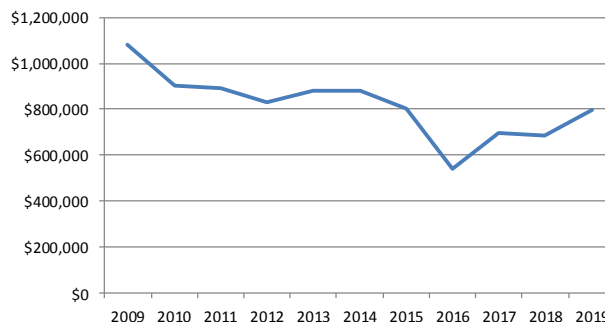
The investment return for Fiscal Year 2016-17 of 10.01% was better than the actuarial assumption of 7.5% or a difference of 2.51%. The City's Police, Fire and General Employee pension plans will require contributions of \$734,378, \$794,853 and \$1,065,289, respectively.

Firefighter's Pension Trust

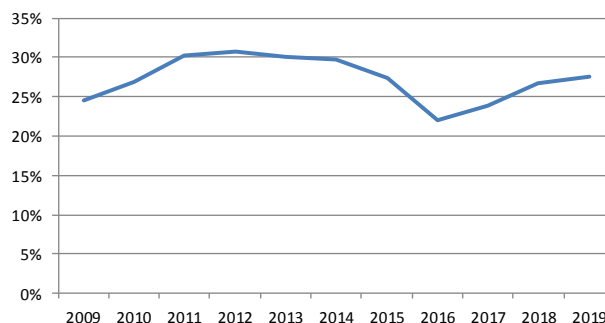
Description

**Total
Department
Budget**
\$ 1,440,932

Employer Contributions to Plan



% of Payroll



Firefighter's Pension Trust

Revenue Sources & Appropriations

Revenue Sources and Appropriations

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>REVENUE SOURCES</u>				
Taxes	150,584	146,815	110,449	110,449
Miscellaneous Revenue	2,438,945	2,707,641	1,209,992	1,330,483
TOTAL REVENUE SOURCES	2,589,529	2,854,456	1,320,441	1,440,932
<u>APPROPRIATIONS</u>				
Fire Pension Trust	1,359,384	1,350,668	1,320,441	1,440,932
TOTAL APPROPRIATIONS	1,359,384	1,350,668	1,320,441	1,440,932

Revenue Detail

Firefighter's Pension Trust

Revenue Detail

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>TAXES</u>				
31251 Insurance Premium Tax (State)	150,584	146,815	110,449	110,449
TOTAL TAXES	150,584	146,815	110,449	110,449
<u>MISCELLANEOUS REVENUE</u>				
36111 Miscellaneous Interest	0	0	350,000	350,000
361xx Salem Trust/ ICC	1,665,113	1,798,625	0	0
36801 Employee Contributions	163,470	169,905	176,989	185,630
36820 Salem Trust	539,866	639,746	683,003	794,853
36909 Other Income	70,496	99,365	0	0
TOTAL MISCELLANEOUS REVENUE	2,438,945	2,707,641	1,209,992	1,330,483
TOTAL RESOURCES	2,589,529	2,854,456	1,320,441	1,440,932

Firefighter's Pension Trust

Appropriations Detail

Appropriations Detail

Account # 062-1320-51x

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING EXPENSES</u>					
311x	Professional Services	135,056	181,545	136,000	145,000
3610	Retirement Benefit Payment	1,096,329	1,127,434	750,000	1,000,000
3611	Refund of Contributions	127,999	41,689	70,000	70,000
TOTAL OPERATING EXPENSES		1,359,384	1,350,668	956,000	1,215,000
<u>OTHER USES</u>					
9940	Reserve For Employee Benefits	0	0	364,441	225,932
TOTAL OTHER USES		0	0	364,441	225,932
TOTAL APPROPRIATIONS		1,359,384	1,350,668	1,320,441	1,440,932

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 2018-19 actuarial shortfall is projected to be 12.87%, or \$1,065,289.

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.

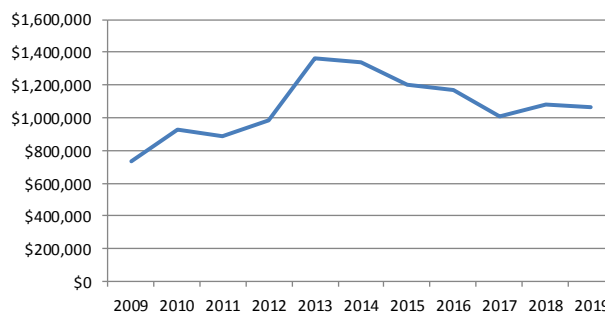
The investment return for Fiscal Year 2016-17 of 11.22% was better the actuarial assumption of 7.5% or a difference of 3.75%. The City's Police, Fire and General Employee pension plans will require contributions of \$734,378, \$794,853 and \$1,065,289, respectively.

General Employees' Pension Trust Fund

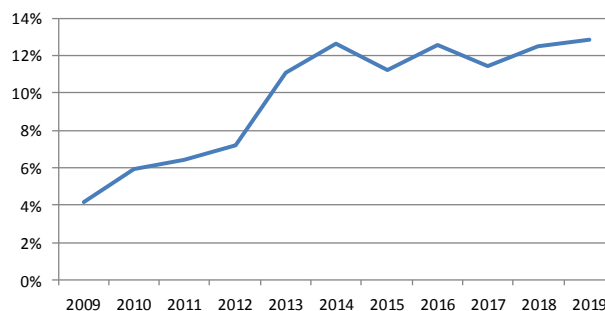
Description

Total Department Budget
\$ 3,110,289

Employer Contributions to Plan



% of Payroll



**General
Employees'
Pension
Trust
Fund**

Revenue Sources and Appropriations

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>REVENUE SOURCES</u>				
Miscellaneous Revenue	4,097,988	5,036,729	2,860,000	3,110,289
TOTAL REVENUE SOURCES	4,097,988	5,036,729	2,860,000	3,110,289
<u>APPROPRIATIONS</u>				
General Employees Pension Trust	2,951,076	2,843,853	2,860,000	3,110,289
TOTAL APPROPRIATIONS	2,951,076	2,843,853	2,860,000	3,110,289

Revenue Detail

General Employees' Pension Trust Fund

Revenue Detail

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>MISCELLANEOUS REVENUE</u>				
361xx Miscellaneous Interest	592,030	586,655	553,000	545,000
36130 Gain/Loss Sale Investment	1,753,055	2,128,341	1,000,000	1,000,000
36140 Gain/Loss Sale of Security	573,597	1,307,970	227,506	500,000
36802 Employer Contributions	1,166,446	1,010,847	1,079,494	1,065,289
36909 Other Income	12,860	2,916	0	0
TOTAL MISCELLANEOUS REVENUE	4,097,988	5,036,729	2,860,000	3,110,289
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	0	0	0	0
TOTAL RESOURCES	4,097,988	5,036,729	2,860,000	3,110,289

**General
Employees'
Pension
Trust
Fund**

**Appropriations
Detail**

Appropriations Detail

Account # 063-1330-51x

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING EXPENSES</u>					
311x	Professional Services	70,197	74,124	70,000	75,000
3114	Financial Investment	180,396	186,137	190,000	190,000
3610	Retirement Benefit Payment	2,607,910	2,556,182	2,500,000	2,500,000
3611	Refund of Contributions	92,573	27,410	100,000	90,000
TOTAL OPERATING EXPENSES		2,951,076	2,843,853	2,860,000	2,855,000
<u>OTHER USES</u>					
9940	Reserve For Employee Benefits	0	0	0	255,289
TOTAL OTHER USES		0	0	0	255,289
TOTAL APPROPRIATIONS		2,951,076	2,843,853	2,860,000	3,110,289

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).

Due to rising Healthcare costs, all contribution rates were increased for the second year in a row. Additionally, the City added an additional Health Care Plan.

2017-18 fiscal year monthly rates

Type of Coverage	City Contribution	Employee Deduction	Total Monthly Cost
Employee Only	\$508.60	\$ 65.00	\$573.60
Employee and Children	\$789.33	\$224.10	\$1,013.43
Employee and Spouse	\$805.41	\$240.75	\$1,046.16
Employee and Family	\$1,039.67	\$323.95	\$1,363.62

2018-19 fiscal year monthly rates for the Blue Options plan (reflects increase over the prior year's rates)

Type of Coverage	City Contribution	Employee Deduction	Total Monthly Cost
Employee Only	\$538.60	\$ 110.00	\$648.60
Employee and Children	\$819.33	\$274.10	\$1,093.43
Employee and Spouse	\$825.41	\$300.76	\$1,126.17
Employee and Family	\$1,059.67	\$383.95	\$1,443.62

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 go into effect October 1, 2018.

Type of Coverage	Monthly Cost
Retiree Supplemental	\$511.01
Spouse Supplemental	\$511.01
Family Supplemental	\$795.02

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
\$ 6,850,740

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 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>REVENUE SOURCES</u>				
Charges for Services	5,164,046	5,261,986	6,085,941	6,395,740
Miscellaneous Revenue	476,242	460,026	104,000	455,000
Other Sources/Installment	0	0	285,166	0
TOTAL REVENUE SOURCES	5,640,288	5,722,012	6,475,107	6,850,740
<u>APPROPRIATIONS</u>				
Health Insurance	5,619,541	5,907,447	5,690,599	6,095,040
Wellness Center	794,727	752,993	784,508	755,700
TOTAL APPROPRIATIONS	6,414,268	6,660,440	6,475,107	6,850,740

Revenue Detail

Health Insurance Fund

Revenue Detail

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>CHARGES FOR SERVICES (343)</u>				
34120 Employee Contributions	775,115	776,353	1,004,760	1,100,000
34120 Employer Contributions	3,547,289	3,671,928	4,239,781	4,494,340
34120 Retiree's Contribution	283,495	270,176	283,000	283,000
34120 Retiree's Employer Contribution	541,554	536,754	542,400	518,400
3412x Continuation Coverage	16,593	6,775	16,000	0
TOTAL CHARGES FOR SERVICES	5,164,046	5,261,986	6,085,941	6,395,740
<u>MISCELLANEOUS REVENUE</u>				
36101 Interest on Investments	58,712	17,063	15,000	15,000
36130 Gain/Loss Investments	(6,751)	(3,917)	0	0
36909 Other Income	144,448	213,646	50,000	200,000
36918 Reinsurance Payments	241,725	204,588	0	200,000
36991 Medicare Part D Subsidy	38,108	28,646	39,000	40,000
TOTAL MISCELLANEOUS REVENUE	476,242	460,026	104,000	455,000
<u>OTHER SOURCES/INSTALLMENT</u>				
38891 Fund Balance Appropriated	0	0	285,166	0
TOTAL OTHER SOURCES	0	0	285,166	0
TOTAL RESOURCES	5,640,288	5,722,012	6,475,107	6,850,740

Health
Insurance
Fund

Health
Insurance

Personnel
Schedule

Personnel Schedule

Classification	2018	Change	2019	Amount
Benefits & Compensation Coordinator ¹	0.30	0.00	0.30	14,752
Director of Human Resources ²	0.50	0.00	0.50	37,043
Total	0.80	0.00	0.80	51,795

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 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>				
1210 Regular Salaries & Wages	48,940	56,680	59,513	51,795
1410 Overtime	727	586	0	0
1641 Vacation/Terms & Buyout	398	898	0	0
2110 FICA	3,505	4,239	4,349	3,922
221x Retirement	6,299	6,540	8,155	2,589
23xx Insurance	8,136	8,142	9,224	5,040
2410 Workers' Compensation	139	162	167	145
26xx Other Employee Benefits	1,912	19,920	1,751	77
TOTAL PERSONAL SERVICES	70,056	97,167	83,159	63,568
<u>OPERATING EXPENSES</u>				
3110 Professional Services	369,428	320,819	309,150	307,500
4540 Insurance Premiums	409,766	414,072	416,000	448,526
4570 Insurance Claims	3,917,821	3,989,377	3,905,832	4,040,446
4572 Prescription Claims	930,335	1,223,281	976,458	1,235,000
4575 IBNR	(77,865)	(137,269)	0	0
TOTAL OPERATING EXPENSES	5,549,485	5,810,280	5,607,440	6,031,472
<u>OTHER USES</u>				
9940 Reserve for Employee Benefits	0	0	0	0
TOTAL OTHER USES	0	0	0	0
TOTAL APPROPRIATIONS	5,619,541	5,907,447	5,690,599	6,095,040

**Health
Insurance
Fund**

**Wellness
Center**

**Appropriations
Detail**

Appropriations Detail

Account # 064-1341-519

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING EXPENSES</u>					
3110	Professional Services	143,369	187,047	156,000	160,000
3410	Contract Services	450,112	394,277	441,608	410,000
4110	Communication	2,187	2,871	2,640	2,600
4310	Utilities	3,143	2,579	3,300	2,600
46xx	Repairs & Maint Office Equip	4,435	5,351	4,760	5,000
4911	Advertising- Other Ads	118	0	0	0
4920	Other Current Charges	649	465	200	500
5180	Minor Furniture/Equipment	100	288	0	0
5210	Operating Supplies	97,356	82,109	93,000	90,000
5218	Pharmaceuticals	93,258	78,006	83,000	85,000
TOTAL OPERATING EXPENSES		794,727	752,993	784,508	755,700
TOTAL APPROPRIATIONS		794,727	752,993	784,508	755,700

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**
\$ 605,908

**Workers'
Compensation
Insurance
Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources and Appropriations

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>REVENUE SOURCES</u>				
Charges for Services	553,234	583,277	561,593	590,414
Miscellaneous Revenue	191,436	40,801	14,000	15,494
Other Sources	0	0	0	0
TOTAL REVENUE SOURCES	744,670	624,078	575,593	605,908
<u>APPROPRIATIONS</u>				
Workers' Compensation Administration	1,382,651	105,564	575,593	605,908
TOTAL APPROPRIATIONS	1,382,651	105,564	575,593	605,908

Revenue Detail

Workers' Compensation Insurance Fund

Revenue Detail

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>CHARGES FOR SERVICES</u>				
2020 Employer Contributions	553,234	583,277	561,593	590,414
TOTAL CHARGES FOR SERVICES	553,234	583,277	561,593	590,414
<u>MISCELLANEOUS REVENUE</u>				
36101 Interest on Investments	35,394	16,060	14,000	15,494
36130 Gain/Loss Investments	(3,884)	(5,615)	0	0
36909 Other Income	24,841	15,361	0	0
36918 Reinsurance Payments	133,989	12,602	0	0
36919 Subrogation Payments	1,096	2,393	0	0
TOTAL MISCELLANEOUS REVENUE	191,436	40,801	14,000	15,494
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	0	0	0	0
TOTAL RESOURCES	744,670	624,078	575,593	605,908

Workers' Compensation Insurance Fund

Personnel Schedule

Personnel Schedule

Classification	2018	Change	2019	Amount
Director of Human Resources	0.25	(0.25)	0.00	0
Finance Director ¹	0.00	0.15	0.15	17,166
Risk Technician ²	0.00	0.50	0.50	22,432
Total	0.25	0.40	0.65	39,598

Note: Allocations

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

Appropriations Detail**Account # 065-1350-519****Workers'
Compensation
Insurance
Fund****Appropriations
Detail**

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>				
1210 Regular Salaries & Wages	19,149	22,506	23,629	39,598
2110 FICA	1,354	1,667	1,756	2,989
22xx Retirement	2,883	2,978	3,770	1,980
23xx Insurance	2,691	2,697	3,146	5,233
2410 Workers' Compensation	54	63	66	111
26xx Other Employee Benefits	939	9,677	848	5
TOTAL PERSONAL SERVICES	27,070	39,588	33,215	49,916
<u>OPERATING EXPENSES</u>				
3110 Professional Services	21,271	38,454	25,000	28,000
4540 Insurance Premiums	89,045	86,294	87,000	96,000
4570 Insurance Claims	1,021,610	370,157	416,878	387,717
4575 IBNR	210,327	(441,424)	0	0
4580 Self Insurance Assessment	13,328	12,495	13,500	13,500
TOTAL OPERATING EXPENSES	1,355,581	65,976	542,378	525,217
<u>OTHER USES</u>				
9940 Reserve for Employee Benefits	0	0	0	30,775
TOTAL OTHER USES	0	0	0	30,775
TOTAL APPROPRIATIONS	1,382,651	105,564	575,593	605,908



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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

\$ 703,691

Risk Management Fund

Revenue Sources & Appropriations

Revenue Sources and Appropriations

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>REVENUE SOURCES</u>				
Charges for Services	648,648	651,636	651,636	703,691
Miscellaneous Revenue	2,657	1,106	0	0
Other Sources/Installment	0	0	0	0
TOTAL REVENUE SOURCES	651,305	652,742	651,636	703,691
<u>APPROPRIATIONS</u>				
Insurance	648,707	651,700	651,636	703,691
TOTAL APPROPRIATIONS	648,707	651,700	651,636	703,691

Revenue Detail

Risk Management Fund

Revenue Detail

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>CHARGES FOR SERVICES</u>				
34120 Employer Contributions	648,648	651,636	651,636	703,691
TOTAL CHARGES FOR SERVICES	648,648	651,636	651,636	703,691
<u>MISCELLANEOUS REVENUE</u>				
36101 Interest on Investments	3,029	1,650	0	0
36130 Gain/Loss Investments	(372)	(544)	0	0
36909 Other Income	0	0	0	0
TOTAL MISCELLANEOUS REVENUE	2,657	1,106	0	0
TOTAL RESOURCES	651,305	652,742	651,636	703,691

Risk
Management
Fund

Appropriations
Detail

Appropriations Detail

Account # 066-1360-519

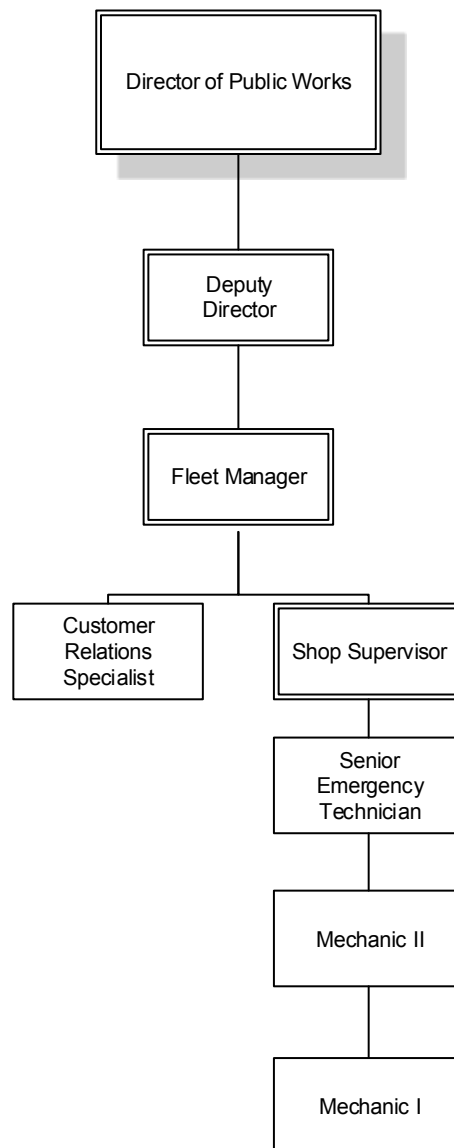
	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>OPERATING EXPENSES</u>				
3110 Professional Services	59	64	0	0
4510 Insurance	648,648	651,636	651,636	703,691
TOTAL OPERATING EXPENSES	648,707	651,700	651,636	703,691
<u>OTHER USES</u>				
9940 Reserve for Future Use	0	0	0	0
TOTAL OTHER USES	0	0	0	0
TOTAL APPROPRIATIONS	648,707	651,700	651,636	703,691

DC Maudlin, 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

\$ 5,040,669

Fleet Services Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>REVENUE SOURCES</u>				
Charges for Services	1,938,525	2,418,350	2,462,330	2,566,083
Fines & Forfeitures	0	0	0	0
Miscellaneous Revenue	145,568	226,692	0	45,000
Other Sources	378,627	18,339	1,083,438	2,429,586
TOTAL REVENUE SOURCES	2,462,720	2,663,381	3,545,768	5,040,669
 <u>APPROPRIATIONS</u>				
Maintenance	485,923	529,692	480,000	828,561
Administration	625,183	598,190	661,268	1,517,008
Capital Purchases	905,536	910,475	2,404,500	2,695,100
TOTAL APPROPRIATIONS	2,016,642	2,038,357	3,545,768	5,040,669

Revenue Detail

Fleet Services Fund

Revenue Detail

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>CHARGES FOR SERVICES</u>				
34120 Fuel Surcharge	2,699	2,697	0	0
34120 Non Contract Maintenance Labor	391,244	476,430	450,000	556,947
34120 Lease Fees	894,010	1,314,672	1,339,184	1,296,830
34120 Non Contract Maintenance Parts	400,599	358,691	400,000	420,153
34120 Overhead/MRU Fee	247,516	265,041	273,146	291,153
34190 Pool Vehicle Revenue	2,457	819	0	1,000
TOTAL CHARGES FOR SERVICES	1,938,525	2,418,350	2,462,330	2,566,083
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	82,653	45,700	0	45,000
36130 Gain/ Loss Investments	(10,309)	(15,200)	0	0
36403 Sale of Furniture/Equipment	60,081	114,132	0	0
36404 Recovery from Losses	12,479	81,356	0	0
36909 Other Income	664	704	0	0
TOTAL MISCELLANEOUS REVENUE	145,568	226,692	0	45,000
<u>OTHER SOURCES</u>				
38191 Transfer from Disc. Sales Tax	0	0	0	1,151,988
38148 Transfer from Airport	3,627	18,339	0	0
38891 Fund Balance Appropriated	0	0	1,083,438	1,277,598
38980 Private Sources	375,000	0	0	0
TOTAL OTHER SOURCES	378,627	18,339	1,083,438	2,429,586
TOTAL RESOURCES	2,462,720	2,663,381	3,545,768	5,040,669

Values & Goals

Values & Goals

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 75% minimum and 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
- ◆ Establish the “right sized” fleet in each division to be more cost effective

Major Accomplishments:

- Rehabilitated the Truck Wash
- Established the correct size of generators at critical locations in the event of a power outage
- Installed new equipment to better serve the vehicles with minimal impact to departments

Performance Measures:

	2016-17	2017-18	2018-19
Amount of mechanic’s time spent on vehicle maintenance (%)	80%	80%	82%
Yearly preventative maintenance performed on vehicles (%)	75%	77%	80%

Personnel Schedule

Fleet Services Fund

Personnel Schedule

Classification	2018	Change	2019	Amount
<u>Maintenance 5110</u>				
Mechanic I	0.00	1.00	1.00	28,808
Mechanic II	0.00	3.00	3.00	107,348
Senior Emergency Technician	0.00	1.00	1.00	49,400
Shop Supervisor ¹	0.00	0.50	0.50	27,040
Total Maintenance	0.00	5.50	5.50	212,596
<u>Administration 5121</u>				
Customer Relations Specialist	1.00	0.00	1.00	46,946
Fleet Manager	1.00	0.00	1.00	59,404
Mechanic I	1.00	(1.00)	0.00	0
Mechanic II	3.00	(3.00)	0.00	0
Senior Emergency Technician	1.00	(1.00)	0.00	0
Shop Supervisor ¹	1.00	(0.50)	0.50	27,041
Total Administration	8.00	(5.50)	2.50	133,391
Total	8.00	0.00	8.00	345,987

Note: Allocations

Shop Supervisor¹ 50% 5110, 50% 5121

Fleet Services Fund

Maintenance

Appropriations Detail

Appropriations Detail

Account # 510-5110-519

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	5,025	6,237	0	212,596
1410	Overtime	0	0	0	1,500
2110	FICA	384	477	0	15,387
221x	Retirement	53	0	0	10,629
23xx	Insurance	140	0	0	56,415
2410	Workers' Compensation	29	0	0	6,718
262x	Other Payroll Benefits	6,211	(8,432)	0	316
TOTAL PERSONAL SERVICES		11,842	(1,718)	0	303,561
<u>OPERATING EXPENSES</u>					
4210	Postage	0	4	0	0
461x	Repairs & Maintenance- Vehicles	476,780	527,948	480,000	525,000
4920	Other Current Charges	0	98	0	0
4932	FM Inventory Over/Short	(2,707)	3,360	0	0
5210	Operating Supplies	8	0	0	0
5215	Uniforms	0	0	0	0
TOTAL OPERATING EXPENSES		474,081	531,410	480,000	525,000
TOTAL GENERAL FUND APPROPRIATIONS		485,923	529,692	480,000	828,561

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	303,561	303,561	100.00%
Operating Expenses	480,000	525,000	45,000	9.38%
TOTALS	480,000	828,561	348,561	72.62%

Significant Budget Changes:

The change in Personal Services is due to changing funding allocations from the Fleet Administrative division (5121).

Fleet Services Fund

Maintenance

Appropriations Summary

Fleet Services Fund

Administration

Appropriations Detail

Appropriations Detail

Account # 510-5121-519

		ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	295,895	307,278	353,954	133,391
1410	Overtime	775	2,598	1,500	1,500
1641	Vacation/Terms & Buyout	7,175	4,473	0	0
2110	FICA	22,047	23,261	26,165	9,992
221x	Retirement	36,495	36,241	38,961	23,954
23xx	Insurance	70,659	64,338	72,380	21,035
2410	Workers' Compensation	6,790	7,081	8,212	1,152
262x	Other Payroll Benefits	59,328	26,633	633	317
TOTAL PERSONAL SERVICES		499,164	471,903	501,805	191,341
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	8,744	12,496	17,440	15,800
4010	Travel	154	193	200	200
41xx	Communication	759	825	908	908
4210	Postage	139	154	100	100
4310	Utilities	27,979	26,817	30,000	30,000
4510	Insurance	14,542	14,077	14,610	15,716
461x	Repairs & Maintenance- Vehicles	24,053	25,496	10,000	23,000
4620	Repairs & Maintenance- Building	8,962	4,870	2,500	5,000
4625	Repairs & Maintenance- Non-Build	181	0	500	500
46xx	Repairs & Maintenance- Equipment	3,484	3,987	3,590	3,740
4710	Printing & Binding	0	39	100	100
4911	Advertising- Other Ads	150	150	300	400
4932	FM Inventory Over/Short	11,229	179	0	0
5180	Minor Furniture/Equipment	7,679	11,115	4,500	4,500
5210	Operating Supplies	9,039	14,600	13,000	13,000
5215	Uniforms	1,519	2,710	1,715	1,715
5230	Fuel Purchases	6,983	7,989	8,000	7,000
5231	Generator Fuel	0	0	1,000	1,000
5410	Publications & Memberships	50	50	250	250
5520	Training	373	540	750	750
TOTAL OPERATING EXPENSES		126,019	126,287	109,463	123,679
<u>OTHER USES</u>					
9150	Auction Reserve	0	0	50,000	50,000
9101	Transfer to General Fund	0	0	0	1,151,988
TOTAL OTHER USES		0	0	50,000	1,201,988
TOTAL GENERAL FUND APPROPRIATIONS		625,183	598,190	661,268	1,517,008

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	501,805	191,341	(310,464)	-61.87%
Operating Expenses	109,463	123,679	14,216	12.99%
Other Uses	50,000	1,201,988	1,151,988	2303.98%
TOTALS	661,268	1,517,008	855,740	129.41%

Significant Budget Changes:

The change in Personal Services is due to reallocating positions to Fleet Maintenance (5110). Other Uses increased due to a transfer to the General Fund attributable to using Discretionary Sales Tax Funding to purchase vehicles.

Fleet Services Fund

Administration

Appropriations Summary

Fleet Services Fund

Capital Projects

Appropriations Detail

Appropriations Detail

Account # 510-5199-519

	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	5,551	13,715	0	0
2110 FICA	391	974	0	0
221x Retirement	278	686	0	0
23xx Insurance	1,355	3,020	0	0
2410 Workers' Compensation	176	433	0	0
TOTAL PERSONAL SERVICES	7,751	18,828	0	0
<u>OPERATING EXPENSES</u>				
5910 Depreciation	905,536	910,475	920,000	0
TOTAL OPERATING EXPENSES	905,536	910,475	920,000	0
<u>CAPITAL OUTLAY</u>				
6410 Machinery & Equipment	8,000	120	40,000	14,500
6413 Fleet Replace	1,614,743	1,567,575	1,444,500	2,680,600
6414 Fleet Refurbish	89,790	0	0	0
TOTAL CAPITAL OUTLAY	1,712,533	1,567,695	1,484,500	2,695,100
<u>OTHER USES</u>				
9160 Reserve/Future Capital	0	0	0	0
9999 WIP Contra	(1,720,284)	(1,586,523)	0	0
TOTAL OTHER USES	(1,720,284)	(1,586,523)	0	0
TOTAL GENERAL FUND APPROPRIATIONS	905,536	910,475	2,404,500	2,695,100

Appropriations Summary

	ADOPTED 2017-18	ADOPTED 2018-19	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	920,000	0	(920,000)	-100.00%
Capital Outlay	1,484,500	2,695,100	1,210,600	81.55%
Other Uses	0	0	0	0.00%
TOTALS	2,404,500	2,695,100	290,600	12.09%

Fleet Services Fund

Capital Projects

Appropriations Summary

Fleet Services Fund

Project Schedule

Project Schedule

Description	Funding/ Work order	Amount
<u>Machinery & Equipment (14,500)</u>		
Fuel site card reader system	Current Revenue/ 1187453	\$ 9,000
Light duty vehicle scanner	Current Revenue/ 1187456	5,500
<u>Replacement Vehicles (2,680,600)</u>		
Electric-		
2002 F350 Truck (#495)	Discretionary Sales Tax/ 1187411	46,000
2007 Bucket Truck (#4034)	Discretionary Sales Tax/ 1187409	200,000
2007 Bucket Truck (#4039)	Discretionary Sales Tax/ 1187418	200,000
2007 Bucket Truck (#4036)	Discretionary Sales Tax/ 1187420	200,000
Police-		
2005 Taurus (#8044)	Current Revenue/ 1187421	22,500
2006 Taurus (#8056)	Current Revenue/ 1187422	22,500
2007 Taurus (#8068)	Current Revenue/ 1187423	22,500
2010 Crown Victoria (#8088)	Current Revenue/ 1187424	42,900
2010 Crown Victoria (#8089)	Current Revenue/ 1187425	42,900
2010 Crown Victoria (#8090)	Current Revenue/ 1187427	42,900
2010 Crown Victoria (#8103)	Current Revenue/ 1187428	42,900
Water-		
2007 F150 Truck (#3034)	Current Revenue/ 1187431	28,000
Wastewater-		
2006 Semi Tractor (#7065)- (90,000)	Discretionary Sales Tax/ 1187433	70,988
	Current Revenue	19,012
2002 Kubota Ag. Tractor (#742)	Current Revenue/ 1187435	52,000
1998 Vactor (#79)	Discretionary Sales Tax/ 1187436	435,000
2005 F150 Truck (#776)	Current Revenue/ 1187437	28,000
2000 F150 Truck (#313)	Current Revenue/ 1187438	28,000
1996 SCADA Van (#8072)	Current Revenue/ 1187442	31,000
Solid Waste-		
2005 Lodal (#9074)	Current Revenue/ 1187444	250,000
2011 Lodal, automated (#9094)	Current Revenue/ 1187445	250,000
Stormwater-		
2004 F350 Truck (#307)	Current Revenue/ 1187446	46,000
1995 John Deere Trackhoe (#793)	Current Revenue/ 1187447	175,000
2007 F350 Truck (#7059)	Current Revenue/ 1187448	46,000
Public Works Grounds-		
2013 J.D. Zero Turn Mower (#210)	Current Revenue/ 1187449	8,500
Building-		
2006 F150 (#8)	Current Revenue/ 1187450	28,000
Marina-		
1997 Forklift (#235)	Current Revenue/ 1187451	300,000
	Total	\$ 2,695,100
	Discretionary Sales Tax	1,151,988
	Current Revenue	1,543,112
	Total	\$ 2,695,100



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RESOLUTION NO. 10,277

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LEESBURG, FLORIDA,
ADOPTING THE FISCAL YEAR 2018-19 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 2018-19 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 2018-19; 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 2018-19;

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 2018-19 as reflected below, including all modifications or amendments made during this meeting, are hereby adopted as the budget for Fiscal Year 2018-19 for the City of Leesburg, Florida:

GENERAL FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Current Ad Valorem Taxes	
(Based on an assessed value of \$1,339,490,497*4.2678 Mills*95% less CRA's)	4,896,181
Other Taxes	4,915,515
Licenses and Permits	1,500,000
Intergovernmental Revenue	2,791,481
Charges for Services	821,728
Fines and Forfeits	183,000
Miscellaneous Revenues	775,837
Total Estimated Revenues	15,883,742
Other Financing Sources:	
Transfers from other Funds	10,990,074
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	26,873,816

PROPOSED APPROPRIATIONS

General Government	4,082,067
Public Safety	15,311,321
Physical Environment	95,967
Transportation	1,612,952
Economic Environment	185,752
Human Services	6,000
Culture/Recreation	3,481,423
Other Uses	201,063
Non Expenditures:	
Transfers to other Funds	1,548,449
Reserve for Future Use	348,822
TOTAL PROPOSED APPROPRIATIONS	26,873,816

HOUSING ASSISTANCE FUND

Miscellaneous Revenues	110,180
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	110,180
PROPOSED APPROPRIATIONS	
Economic Environment	97,961
Non Expenditures:	
Reserve for Future Use	12,219
TOTAL PROPOSED APPROPRIATIONS	110,180

STORMWATER FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Charges for Services	1,515,533
Miscellaneous Revenues	25,000
Total Estimated Revenues	1,540,533
Other Financing Sources:	
Fund Balance Appropriated	433,129
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,973,662

PROPOSED APPROPRIATIONS

Physical Environment	1,973,662
TOTAL PROPOSED APPROPRIATIONS	1,973,662

GREATER LEESBURG COMMUNITY REDEVELOPMENT AGENCY**ESTIMATED REVENUES AND OTHER RECEIPTS**

Current Ad Valorem Taxes	179,849
(Based on an assessed value of \$44,358,980*4.2678 Mills*95%)	
Intergovernmental Revenue	244,078
Miscellaneous Revenues	6,500
Total Estimated Revenues	430,427
Other Financing Sources:	
Fund Balance Appropriated	514,276
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	944,703

PROPOSED APPROPRIATIONS

Economic Environment	218,159
Non Expenditures:	
Debt Service	101,544
Transfers to other Funds	625,000
TOTAL PROPOSED APPROPRIATIONS	944,703

CARVER HEIGHTS COMMUNITY REDEVELOPMENT AGENCY**ESTIMATED REVENUES AND OTHER RECEIPTS**

Current Ad Valorem Taxes	121,098
(Based on an assessed value of \$29,868,086*4.2678 Mills*95%)	
Intergovernmental Revenue	153,018
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	274,116

PROPOSED APPROPRIATIONS

Economic Environment	131,786
Non Expenditures:	
Debt Service	100,500
Reserve for Future Use	41,830
TOTAL PROPOSED APPROPRIATIONS	274,116

US HWY 441/27 COMMUNITY REDEVELOPMENT AGENCY**ESTIMATED REVENUES AND OTHER RECEIPTS**

Current Ad Valorem Taxes	233,716
(Based on an assessed value of \$57,644,987*4.2678 Mills*95%)	
Intergovernmental Revenue	305,006
Miscellaneous Revenues	19,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	557,722

PROPOSED APPROPRIATIONS

Economic Environment	4,446
Non Expenditures:	
Debt Service	376,615
Reserve for Future Use	176,661
TOTAL PROPOSED APPROPRIATIONS	557,722

DEBT SERVICE FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Other Financing Sources:

Transfers from other Funds	1,548,449
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TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,548,449
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PROPOSED APPROPRIATIONS

Non Expenditures:

Debt Service	1,548,449
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TOTAL PROPOSED APPROPRIATIONS	1,548,449
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CAPITAL PROJECTS FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Other Financing Sources:

Transfers from other Funds	1,635,000
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TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,635,000
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PROPOSED APPROPRIATIONS

General Government	135,000
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Transportation	1,475,000
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Culture/Recreation	25,000
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TOTAL PROPOSED APPROPRIATIONS	1,635,000
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ELECTRIC FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Charges for Services	65,262,582
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Miscellaneous Revenues	578,840
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Other Sources	375,000
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Total Estimated Revenues:	66,216,422
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Other Financing Sources:

Fund Balance Appropriated- Renewal & Replacement	3,394,700
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TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	69,611,122
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PROPOSED APPROPRIATIONS

Physical Environment	61,528,667
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Non Expenditures:

Transfers to other Funds	5,480,007
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Debt Service	2,602,448
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TOTAL PROPOSED APPROPRIATIONS	69,611,122
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GAS FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Charges for Services	7,964,674
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Miscellaneous Revenues	57,500
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Other Sources	314,198
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TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	8,336,372
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PROPOSED APPROPRIATIONS

Physical Environment	6,729,769
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Non Expenditures:

Transfers to other Funds	889,313
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Debt Service	357,921
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Reserves- Contributions to Retained Earnings	359,369
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TOTAL PROPOSED APPROPRIATIONS	8,336,372
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WATER FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Licenses and Permits	254,154
Charges for Services	8,454,347
Miscellaneous Revenues	131,510
Other Sources	93,779
Total Estimated Revenues:	8,933,790
Other Financing Sources:	
Fund Balance Appropriated	68,203
Fund Balance Appropriated- Renewal & Replacement	1,228,150
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	10,230,143

PROPOSED APPROPRIATIONS

Physical Environment	7,648,634
Non Expenditures:	
Transfers to other Funds	1,030,429
Debt Service	1,551,080
TOTAL PROPOSED APPROPRIATIONS	10,230,143

WASTEWATER FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Licenses and Permits	869,220
Charges for Services	10,836,452
Miscellaneous Revenues	182,091
Total Estimated Revenues	11,887,763
Other Financing Sources:	
Fund Balance Appropriated- Renewal & Replacement	1,300,500
Fund Balance Appropriated	2,197,758
Fund Balance Appropriated- Impact Fees	750,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	16,136,021

PROPOSED APPROPRIATIONS

Physical Environment	13,765,418
Non Expenditures:	
Transfers to other Funds	888,998
Debt Service	1,481,605
TOTAL PROPOSED APPROPRIATIONS	16,136,021

SOLID WASTE FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Charges for Services	4,172,713
Miscellaneous Revenues	33,201
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	4,205,914

PROPOSED APPROPRIATIONS

Physical Environment	3,419,544
Non Expenditures:	
Reserves- Contributions to Retained Earnings	382,942
Transfers to other Funds	403,428
TOTAL PROPOSED APPROPRIATIONS	4,205,914

AIRPORT FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Licenses and Permits	11,100
Intergovernmental Revenue	1,060,100
Charges for Services	183,438
Miscellaneous Revenues	1,050,829
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	2,305,467

PROPOSED APPROPRIATIONS

Transportation	2,023,455
Non Expenditures:	
Reserves- Contributions to Retained Earnings	282,012
TOTAL PROPOSED APPROPRIATIONS	2,305,467

POLICE PENSION FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Other Taxes	182,473
Miscellaneous Revenues	1,591,502
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,773,975

PROPOSED APPROPRIATIONS

General Government	1,080,000
Non Expenditures:	
Reserves- Contributions to Fund Balance	693,975
TOTAL PROPOSED APPROPRIATIONS	1,773,975

FIRE PENSION FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Other Taxes	110,449
Miscellaneous Revenues	1,330,483
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,440,932

PROPOSED APPROPRIATIONS

General Government	1,215,000
Non Expenditures:	
Reserves- Contributions to Fund Balance	225,932
TOTAL PROPOSED APPROPRIATIONS	1,440,932

GENERAL EMPLOYEE'S PENSION FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Miscellaneous Revenues	3,110,289
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	3,110,289

PROPOSED APPROPRIATIONS

General Government	2,855,000
Non Expenditures:	
Reserves- Contributions to Fund Balance	255,289
TOTAL PROPOSED APPROPRIATIONS	3,110,289

HEALTH INSURANCE FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Charges for Services	6,395,740
Miscellaneous Revenues	455,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	6,850,740

PROPOSED APPROPRIATIONS

General Government	6,850,740
TOTAL PROPOSED APPROPRIATIONS	6,850,740

WORKERS' COMPENSATION FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Charges for Services	590,414
Miscellaneous Revenues	15,494
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	605,908

PROPOSED APPROPRIATIONS

General Government	575,133
Non Expenditures:	
Reserves- Contributions to Fund Balance	30,775
TOTAL PROPOSED APPROPRIATIONS	605,908

RISK MANAGEMENT FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Charges for Services	703,691
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	703,691

PROPOSED APPROPRIATIONS

General Government	703,691
TOTAL PROPOSED APPROPRIATIONS	703,691

FLEET SERVICES FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Charges for Services	2,566,083
Miscellaneous Revenues	45,000
Total Estimated Revenues	2,611,083
Other Financing Sources:	
Transfers from other Funds	1,151,988
Fund Balance Appropriated	1,277,598
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	5,040,669

PROPOSED APPROPRIATIONS

General Government	3,888,681
Non Expenditures:	
Transfers to other Funds	1,151,988
TOTAL PROPOSED APPROPRIATIONS	5,040,669

DISCRETIONARY SALES TAX FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Other Taxes	2,427,231
Total Estimated Revenues	2,427,231
Fund Balance Appropriated	56,501
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	2,483,732

PROPOSED APPROPRIATIONS

Non Expenditures:	
Transfers to other Funds	2,483,732
TOTAL PROPOSED APPROPRIATIONS	2,483,732

GAS TAX FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Other Taxes	597,011
Intergovernmental Revenue	202,156
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	799,167

PROPOSED APPROPRIATIONS

Non Expenditures:	
Transfers to other Funds	799,167
TOTAL PROPOSED APPROPRIATIONS	799,167

BUILDING PERMITS FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Licenses and Permits	974,000
Charges for Services	2,000
Miscellaneous Revenues	10,000
Other Sources	16,600
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,002,600

PROPOSED APPROPRIATIONS

Public Safety	811,508
Non Expenditures:	
Reserves- Contributions to Fund Balance	191,092
TOTAL PROPOSED APPROPRIATIONS	1,002,600

POLICE FORFEITURE FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Other Financing Sources:	
Fund Balance Appropriated	7,018
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	7,018

PROPOSED APPROPRIATIONS

Public Safety	7,018
TOTAL PROPOSED APPROPRIATIONS	7,018

POLICE EDUCATION RECEIPTS FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Other Financing Sources:	
Fund Balance Appropriated	5,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	5,000

PROPOSED APPROPRIATIONS

Public Safety	5,000
TOTAL PROPOSED APPROPRIATIONS	5,000

POLICE IMPACT FEES FUND**Other Financing Sources:**

Fund Balance Appropriated	5,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	5,000

PROPOSED APPROPRIATIONS

Public Safety	5,000
TOTAL PROPOSED APPROPRIATIONS	5,000

RECREATION IMPACT FEES FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Other Financing Sources:	
Fund Balance Appropriated	25,000
TOTAL ESTIMATED REVENUE AND OTHER RECEIPTS	25,000

PROPOSED APPROPRIATIONS

Non Expenditures:	
Transfers to other Funds	25,000
TOTAL PROPOSED APPROPRIATIONS	25,000

ALL FUNDS**ESTIMATED REVENUES AND OTHER RECEIPTS**

Ad Valorem Taxes	5,430,844
Other Taxes	8,232,679
Licenses and Permits	3,608,474
Intergovernmental Revenue	4,755,839
Charges for Services	109,469,395
Fines and Forfeits	183,000
Miscellaneous Revenues	9,528,256
Other Sources	799,577
Total Estimated Revenues	142,008,064
Other Financing Sources:	
Transfers from other Funds	15,325,511
Fund Balance Appropriated- Renewal & Replacement	5,923,350
Fund Balance Appropriated- Impact Fees	750,000
Fund Balance Appropriated	4,589,483
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	168,596,408

ALL FUNDS (cont.)

PROPOSED APPROPRIATIONS

General Government	21,385,312
Public Safety	16,139,847
Physical Environment	95,161,661
Transportation	5,111,407
Economic Environment	638,104
Human Services	6,000
Culture/Recreation	3,506,423
Other Uses	201,063
Non Expenditures:	
Transfers to other Funds	15,325,511
Debt Service	8,120,162
Reserve for Future Use	579,532
Reserves- Contributions to Fund Balance	1,397,063
Reserves- Contributions to Retained Earnings	1,024,323
TOTAL PROPOSED APPROPRIATIONS	168,596,408

SECTION II.

This resolution shall become effective October 1, 2018.

PASSED AND ADOPTED at a regular meeting of the City Commission of the City of Leesburg, Florida held the 24th day of September 2018.

ATTEST:


City Clerk


Mayor

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.

FINANCE

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
GFASTT	1187334	Meter Reading Equipment (MC Lite)	Discretionary Sales Tax	24,000
Total Finance Department				<u>24,000</u>

INFORMATION TECHNOLOGY

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
GFASTT	1187940	Store One Device	Governmental Revenue	17,000
GFASTT	1187944	Antivirus Appliance	Governmental Revenue	35,000
GFASTT	1187945	Veytec- Phone Hardware Upgrade	Governmental Revenue	26,000
GFASTT	1187947	Copier	Governmental Revenue	10,000
GFASTT	1187948	Plotter	Governmental Revenue	12,000
GFASTT	1187949	Network Switch	Governmental Revenue	19,000
Total Information Technology Department				<u>119,000</u>

FIRE

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
GFASTT	1187326	Fire Boat Motor	Discretionary Sales Tax	5,000
Total Fire Department				<u>5,000</u>

PUBLIC WORKS

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
<u>Streets</u>				
310051	1182433	Road Resurfacing	Gas Tax	75,000
<u>Facilities</u>				
310051	1191153	Main Street/VG Streetscape Project (\$1,000,000)	Transfer from GLCRA	625,000
			Discretionary Sales Tax	375,000
310051	1191161	Hwy 441 Median Improvements	Discretionary Sales Tax	400,000
310051	1191164	Renovate VG Bridge Bathroom	Transfer from Gas Fund	85,000
310051		ADA Compliance	Transfer from Gas Fund	50,000
GFASTT		HVAC Units	Discretionary Sales Tax	20,000
GFASTT	1187921	Pull Behind Pressure Washer	Discretionary Sales Tax	12,000
<u>Grounds</u>				
GFASTT	1187922	Rough Terrain Vehicle (RTV)	Discretionary Sales Tax	12,500
Total Public Works Department				<u>1,654,500</u>

Capital Improvement Program (Continued)

RECREATION

<u>Project #</u>	<u>WF #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
310081		Rails to Trails	Recreation Impact Fees	25,000
Total Recreation Department				<u>25,000</u>
<u>Funding Source</u>				
		Governmental Revenue		119,000
		Discretionary Sales Tax		848,500
		Transfer from GLCRA		625,000
		Transfer from Gas Fund		135,000
		Recreation Impact Fees		25,000
		Gas Tax		75,000
Total General Government Funding Sources				<u>1,827,500</u>
<u>Enterprise Funds</u>				

STORMWATER

<u>Project #</u>	<u>WF #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
		<u>Drainage Improvements</u>		
140002		Curbs, gutters & inlets	Current Revenue	25,000
140002		Miscellaneous Small Projects	Current Revenue	150,000
140002		Stock Subdivision	Current Revenue	250,000
140002		FDOT SR 44 Grant Project	Current Revenue	450,000
140002		Perkins St. Pond Fence Removal	Current Revenue	40,000
Total Stormwater Department				<u>915,000</u>
<u>Funding Source</u>				
		Current Revenue		915,000
Total Stormwater Funding Sources				<u>915,000</u>

Capital Improvement Program (Continued)

ELECTRIC

<u>Project #</u>	<u>WF #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
410001	Various	Meters	Renewal & Replacement	44,000
410002	Various	Transformers	Renewal & Replacement	717,000
410003	Various	Capacitors	Renewal & Replacement	109,500
410004	Various	<u>Distribution Lines (1,410,000)</u>	Customer Contribution Renewal & Replacement	260,000 1,150,000
410005	Various	Sectionalizing Equipment	Renewal & Replacement	120,000
410006	Various	<u>Lights (335,000)</u>	Customer Contribution Renewal & Replacement	30,000 305,000
410008	Various	Other equipment	Renewal & Replacement	174,200
410010	Various	<u>Subdivisions (250,000)</u>	Customer Contribution Renewal & Replacement	85,000 165,000
410012	Various	Substations	Renewal & Replacement	410,000
410013	Various	Structures	Renewal & Replacement	100,000
Total Electric Department				<u><u>3,669,700</u></u>
<u>Funding Source</u>				
Customer Contribution				375,000
Renewal & Replacement				3,294,700
Total Electric Funding Sources				<u><u>3,669,700</u></u>

Capital Improvement Program (Continued)

GAS

<u>Project #</u>	<u>WF #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
420001	Various	<u>Meters (349,594)</u>		
		Regular meters	Current Revenue	59,336
			Customer Contribution	14,539
		ERT meters	Current Revenue	261,180
			Customer Contribution	14,539
420002		<u>Mains (168,084)</u>		
		Arlington Ridge 3C	Current Revenue	61,116
		Lake Denham Cove	Customer Contribution	50,224
		Venetian Isle	Customer Contribution	56,744
420003	Various	<u>Tools & Equipment</u>		
		Flame Pack	Current Revenue	7,500
420004	Various	<u>Vehicles & Equipment (98,000)</u>		
		1/2 Ton Pickup Truck (2)	Current Revenue	60,000
		3/4 Ton Pickup Truck	Current Revenue	38,000
420008	Various	<u>Regulators (18,048)</u>		
			Current Revenue	11,067
			Customer Contribution	6,981
420009	Various	Farm Tap/ Industrial Equip	Current Revenue	6,144
420010	Various	<u>Services (326,629)</u>		
			Current Revenue	230,458
			Customer Contribution	96,171
Total Gas Department				<u>973,999</u>
<u>Funding Source</u>				
Current Revenue				734,801
Customer Contribution				239,198
Total Gas Funding Sources				<u>973,999</u>

Capital Improvement Program (Continued)

WATER

<u>Project #</u>	<u>WF #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
430002		<u>Mains (940,000)</u>		
		System wide improvements	Renewal & Replacement	440,000
		Reuse Mains	Current Revenue	500,000
430003		<u>Tools & Equipment (220,000)</u>		
		Main Water Treatment Plant Generator	Renewal & Replacement	220,000
430006		<u>Plant & Storage (232,650)</u>		
		Sleepy Hollow Irrigation Well	Renewal & Replacement	33,000
		Royal Highlands Pump Rebuild	Renewal & Replacement	7,150
		Well Rehabilitation	Renewal & Replacement	82,500
		Water Treatment Facility Maintenance	Renewal & Replacement	110,000
Total Water Department				<u>1,392,650</u>
<u>Funding Source</u>				
		Current Revenue		500,000
		Renewal & Replacement		892,650
Total Water Funding Sources				<u>1,392,650</u>

WASTEWATER

<u>Project #</u>	<u>WF #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
440002		<u>Collecting Sewers (4,518,000)</u>		
		Turnpike Plant Expansion (Villages Contract)	Current Revenue	4,000,000
		Line under Building (Penn Street)	Renewal & Replacement	200,000
		Lift Station Rehabilitation	Renewal & Replacement	300,000
440003		<u>Other Equipment (355,000)</u>		
		Pump Packages	Renewal & Replacement	30,000
		Processed Sludge Trailer	Renewal & Replacement	55,000
		Discharge Pipe Replacement	Renewal & Replacement	50,000
		Vitrified Clay Pipe	Renewal & Replacement	100,000
		Controller Upgrade	Renewal & Replacement	120,000
440006		<u>Treatment Plant (1,130,000)</u>		
		Turnpike Plant	Renewal & Replacement	150,000
		Canal Street	Renewal & Replacement	150,000
		Plant Expansion	Impact Fees	750,000
Total Wastewater Department				<u>5,905,000</u>
<u>Funding Source</u>				
		Impact Fees		750,000
		Renewal & Replacement		1,155,000
		Current Revenue		4,000,000
Total Wastewater Funding Sources				<u>5,905,000</u>

Capital Improvement Program (Continued)

AIRPORT

<u>Project #</u>	<u>WF #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
480002		<u>Buildings</u>		
	1191693	Design & Construct Maint. T-hangars (\$1M)	Current Revenue	200,000
			State Grant	800,000
480003		<u>Improvements (295,000)</u>		
		Runway end identifier lights (25,000)	State Grant	20,000
			Current Revenue	5,000
		Obstruction Survey & Removal of		
		PAPI Service (245,000)	Federal Grant	220,500
			State Grant	19,600
			Current Revenue	4,900
480004		<u>Other Equipment (29,500)</u>		
	1189895	Boat for Fire Station 63 Seaplane Ramp	Current Revenue	20,000
	1189833	Bucket assembly for tractor	Current Revenue	9,500
Total Airport Department				<u>1,299,500</u>
<u>Funding Source</u>				
Federal Grant				220,500
State Grant				839,600
Current Revenue				239,400
Total Airport Funding Sources				<u>1,299,500</u>

Capital Improvement Program (Continued)

Special Revenue Fund

FLEET

<u>Project #</u>	<u>WF #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
FLEET		<u>Machinery & Equipment (14,500)</u>		
1187453		Fuel Site Card Reader System	Current Revenue	9,000
1187456		Light duty vehicle scanner	Current Revenue	5,500
FLEET		<u>Replacement Vehicles (2,680,600)</u>		
1187411		Electric- 2002 F350 Truck (#495)	Discetionary Sales Tax	46,000
1187409		Electric- 2007 Bucket Truck (#4034)	Discetionary Sales Tax	200,000
1187418		Electric- 2007 Bucket Truck (#4039)	Discetionary Sales Tax	200,000
1187420		Electric- 2007 Bucket Truck (#4036)	Discetionary Sales Tax	200,000
1187421		Police- 2005 Taurus (#8044)	Current Revenue	22,500
1187422		Police- 2006 Taurus (#8056)	Current Revenue	22,500
1187423		Police- 2007 Taurus (#8068)	Current Revenue	22,500
1187424		Police- 2010 Crown Victoria (#8088)	Current Revenue	42,900
1187425		Police- 2010 Crown Victoria (#8089)	Current Revenue	42,900
1187427		Police- 2010 Crown Victoria (#8090)	Current Revenue	42,900
1187428		Police- 2010 Crown Victoria (#8103)	Current Revenue	42,900
1187431		Water- 2007 F150 Truck (#3034)	Current Revenue	28,000
1187433		WWT- 2006 Semi Tractor (#7065) (90,000)	Discetionary Sales Tax	70,988
			Current Revenue	19,012
1187435		WWT- 2002 Kubota Ag. Tractor (#742)	Current Revenue	52,000
1187436		WWT- 1998 Vactor (#79)	Discetionary Sales Tax	435,000
1187437		WWT- 2005 F150 Truck (#776)	Current Revenue	28,000
1187438		WWT- 2000 F150 Truck (#313)	Current Revenue	28,000
1187442		WWT- 1996 SCADA Van (#8072)	Current Revenue	31,000
1187444		Solid Waste- 2005 Lodal (#9074)	Current Revenue	250,000
1187445		Solid Waste- 2011 Lodal, automated (#9094)	Current Revenue	250,000
1187446		Stormwater- 2004 F350 Truck (#307)	Current Revenue	46,000
1187447		Stormwater- 1995 John Deere Trackhoe (#793)	Current Revenue	175,000
1187448		Stormwater- 2007 F350 Truck (#7059)	Current Revenue	46,000
1187449		PW Grounds- 2013 J.D. Zero Turn Mower (#210)	Current Revenue	8,500
1187450		Building- 2006 F150 (#8)	Current Revenue	28,000
1187451		Marina- 1997 Forklift (#235)	Current Revenue	300,000
Total Fleet Department				<u><u>2,695,100</u></u>
<u>Funding Source</u>				
Current Revenue				1,543,112
Discretionary Sales Tax				1,151,988
Total Fleet Funding Sources				<u><u>2,695,100</u></u>

Capital Improvement Program (Continued)

TOTAL COSTS

General Government	1,827,500
Stormwater	915,000
Electric	3,669,700
Gas	973,999
Water	1,392,650
Wastewater	5,905,000
Airport	1,299,500
Fleet	2,695,100
Total Costs	<u>18,678,449</u>

Funding Source

Current Revenue	7,932,313
Discretionary Sales Tax	2,000,488
Federal Grant	220,500
State Grant	839,600
Impact Fees	750,000
Renewal & Replacement	5,342,350
Transfer from GLCRA	625,000
Transfer from Gas Fund	135,000
Recreation Impact Fees	25,000
Gas Tax	75,000
Governmental Revenue	119,000
Customer Contribution	614,198
Total Funding Sources	<u>18,678,449</u>

Capital Improvement Program Operating Costs

Department	Item Description	Long-term Operating Costs Associated	2018-19	2019-20	2020-21	2021-22	2022-23	5-Year Totals
Finance	Meter Reading Equipment	Ongoing maintenance fees	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 8,000
Information Technology	Store One Device	No impact to operating budget						\$ -
Information Technology	Antivirus Appliance	Ongoing maintenance fees	\$ -	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 28,000
Information Technology	Veytec- Phone Hardware Upgrade	No impact to operating budget						\$ -
Information Technology	Copier	No impact to operating budget						\$ -
Information Technology	Plotter	Ongoing maintenance fees	\$ -	\$ 200	\$ 200	\$ 200	\$ 200	\$ 800
Information Technology	Network Switch	No impact to operating budget						\$ -
Fire	Boat Motor	Ongoing maintenance fees		\$ 200	\$ 200	\$ 200	\$ 200	\$ 800
Public Works	Road Resurfacing	No impact to operating budget						\$ -
Public Works	Main St. /VG Streetscape Project	Ongoing landscape & maintenance fees	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 45,000
Public Works	Hwy 441 Median Improvmnts.	Ongoing landscape fees	\$ 10,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 190,000
Public Works	Renovate VG Bridge Bathroom	No change in operating budget						\$ -
Public Works	ADA Compliance	No impact to operating budget						\$ -
Public Works	HVAC units	Ongoing maintenance fees	\$ (1,500)	\$ (1,500)	\$ (1,500)	\$ (1,500)	\$ (1,500)	\$ (7,500)
Public Works	Pull Behind Pressure Washer	Ongoing maintenance fees	\$ 100	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,100
Public Works	Rough Terrain Vehicle	Ongoing maintenance fees	\$ 100	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,100
Recreation	Rails to Trails	No impact to operating budget						\$ -
Stormwater	Curbs, gutters & Inlets	No impact to operating budget						\$ -
Stormwater	Miscellaneous small projects	No impact to operating budget						\$ -
Stormwater	Stock Subdivision	No impact to operating budget						\$ -
Stormwater	FDOT SR44 Grant Project	No impact to operating budget						\$ -
Stormwater	Perkins St. Pond Fence Removal	No impact aesthetic improvement only						\$ -
Electric	Meters	No impact to operating budget						\$ -
Electric	Transformers	Ongoing maintenance fees	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 95,000
Electric	Capacitors	Ongoing maintenance fees	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 9,000
Electric	Distribution Lines	Ongoing maintenance fees	\$ 10,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 122,000
Electric	Sectionalizing Equipment	Ongoing maintenance fees	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 9,000
Electric	Lights	Ongoing maintenance fees	\$ 1,500	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 13,500
Electric	Other Equipment	Ongoing maintenance fees	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000
Electric	Substations	Ongoing maintenance fees	\$ 10,000	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	\$ 92,000
Electric	Structures	Ongoing maintenance fees	\$ 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	2018-19	2019-20	2020-21	2021-22	2022-23	5-Year Totals
Gas	Meters	Leak survey, meter reading costs	\$ 120	\$ 120	\$ 120	\$ 720	\$ 120	\$ 1,200
Gas	Mains	Leak survey, locator costs	\$ 100	\$ 100	\$ 100	\$ 150	\$ 100	\$ 550
Gas	Tools & Equipment	Annual calibration	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 1,250
Gas	Vehicles & Equipment	Ongoing lease & maintenance fees	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 12,500
Gas	Regulators	Leak survey				\$ 600		\$ 600
Gas	Farm/Tap/Industrial Equipment	Inspections	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 500
Gas	Services	Leak survey				\$ 600		\$ 600
Water	System Wide Improvements	No impact to operating budget						\$ -
Water	Reuse Mains	No impact to operating budget						\$ -
Water	Tools & Equipment	Replaced an outdated unit	\$ (500)	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (4,500)
Water	Plant & Storage	No impact to operating budget						\$ -
Wastewater	Collecting Sewers (Plant Expansion)	Ongoing maintenance fees	\$ 10,000	\$ 15,000	\$ 20,000	\$ 25,000	\$ 30,000	\$ 100,000
Wastewater	Other Equipment	Ongoing maintenance fees	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ 11,500
Wastewater	Treatment Plant (Design)	No impact to operating budget						\$ -
Airport	Design & Construct Maint. T-hangars	No impact to operating budget						\$ -
Airport	Improvements	Routine maintenance	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 4,000
Airport	Other Equipment	Routine maintenance	\$ -	\$ 200	\$ 200	\$ 200	\$ 200	\$ 800
Fleet	Replacement vehicles	Routine maintenance	\$ 26,951	\$ 53,902	\$ 67,378	\$ 80,853	\$ 94,329	\$ 323,412
		Total	\$ 95,021	\$ 225,872	\$ 244,348	\$ 264,673	\$ 281,299	\$ 1,111,212

2018-19 PAYGRADES

Job Classification/Title	Pay Grade	Old Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
Accountant I	120		14.67	22.86	30,513.60	47,548.80
Accountant II	122		15.84	24.69	32,947.20	51,355.20
Accountant III	124		17.13	26.69	35,630.40	55,515.20
Accountant IV	126		18.51	28.84	38,500.80	59,987.20
Accounting Operations Supervisor	128		20.01	31.18	41,620.80	64,854.40
Accounting Specialist I	114		11.63	18.10	24,190.40	37,648.00
Accounting Specialist II	117		13.06	20.34	27,164.80	42,307.20
Administrative Assistant I	117		13.06	20.34	27,164.80	42,307.20
Administrative Assistant II	119		14.11	21.98	29,348.80	45,718.40
Airport Maintenance Technician	115		12.10	18.81	25,168.00	39,124.80
Airport Manager	129		20.81	32.42	43,284.80	67,433.60
Alternate Crossing Guard	999		8.51		17,700.80	
Assistant Customer Accounts Manager	126		18.51	28.84	38,500.80	59,987.20
Assistant Service Planner	128		20.01	31.18	41,620.80	64,854.40
Athletic Supervisor	123		16.47	25.67	34,257.60	53,393.60
Benefits & Compensation Coordinator	123		16.47	25.67	34,257.60	53,393.60
Book Store Manager	999		8.51		17,700.80	
Budget Analyst	124		17.13	26.69	35,630.40	55,515.20
Budget Manager	136		27.35	42.59	56,888.00	88,587.20
Building Inspector Trainee	121		15.25	23.75	31,720.00	49,400.00
Building Inspector I	131	123	22.50	35.04	46,800.00	72,883.20
Building Inspector II	132	124	23.39	36.43	48,651.20	75,774.40
Building Inspector III	136	128	27.35	42.59	56,888.00	88,587.20
Building Official	139	135	30.75	47.91	63,960.00	99,652.80
Business Analyst	123		16.47	25.67	34,257.60	53,393.60
Buyer	120		14.67	22.86	30,513.60	47,548.80
Chief Plant Operator	130		21.64	33.70	45,011.20	70,096.00
City Clerk	137		28.44	44.30	59,155.20	92,144.00
Civilian Investigator	300		19.34	28.69	42,741.40	63,404.90
Clerical Assistant	112		10.77	16.74	22,401.60	34,819.20
Code Enforcement Officer	121		15.25	23.75	31,720.00	49,400.00
Communications Maintenance Supervisor	130		21.64	33.70	45,011.20	70,096.00
Communications Manager	136		27.35	42.59	56,888.00	88,587.20
Communications NOC Technician	127		19.25	30.00	40,040.00	62,400.00
Communications Operations Manager	131		22.50	35.04	46,800.00	72,883.20
Communications Technician I	121		15.25	23.75	31,720.00	49,400.00
Computer System Analyst	128		20.01	31.18	41,620.80	64,854.40
Computer Technician	123		16.47	25.67	34,257.60	53,393.60
Contract Supervisor	L4		42.64	42.64	88,691.20	88,691.20
CRA Manager	137		28.44	44.30	59,155.20	92,144.00
Crew Leader	127		19.25	30.00	40,040.00	62,400.00
Customer Accounts Manager	135	132	26.30	40.96	54,704.00	85,196.80
Customer Relations Specialist	121		15.25	23.75	31,720.00	49,400.00
Customer Relations Supervisor	123		16.47	25.67	34,257.60	53,393.60
Customer Service Operations Supervisor	123		16.47	25.67	34,257.60	53,393.60
Customer Service Specialist	119		14.11	21.98	29,348.80	45,718.40
Deputy Building Official	134		25.29	39.39	52,603.20	81,931.20
Deputy City Clerk	120		14.67	22.86	30,513.60	47,548.80
Deputy City Manager Economic/Community Svcs	142		34.58	53.87	71,926.40	112,049.60
Deputy Director of Public Works	137		28.44	44.30	59,155.20	92,144.00
Deputy Finance Director	139		30.75	47.91	63,960.00	99,652.80
Deputy Fire Chief	139		30.75	47.91	63,960.00	99,652.80
Development Review Coordinator	130		21.64	33.70	45,011.20	70,096.00
Director of Electric	147		42.04	65.44	87,443.20	136,115.20
Director of Housing	137		28.44	44.30	59,155.20	92,144.00
Director of Human Resources	142		34.58	53.87	71,926.40	112,049.60
Director of Public Works	144		37.38	58.28	77,750.40	121,222.40
Distribution Foreman	127		19.25	30.00	40,040.00	62,400.00
Distribution Technician	116		12.57	19.57	26,145.60	40,705.60
Electric Apprentice Lineman	401		Included in apprentice standards			
Electric Apprentice Substation	401		Included in apprentice standards			
Electric Line Crew Leader	L4		42.64	42.64	88,691.20	88,691.20
Electric Lineman	L2		40.70	40.70	84,656.00	84,656.00
Electric Meter Supervisor	135		26.30	40.96	54,704.00	85,196.80
Electric Senior Systems Operator	133		24.33	37.88	50,606.40	78,790.40
Electric Senior Systems Operator/NERC Comp	133		24.33	37.88	50,606.40	78,790.40
Electric Service Planner	131		22.50	35.04	46,800.00	72,883.20

2018-19 PAYGRADES (Continued)

Job Classification/Title	Pay Grade	Old Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
Electric Service Planning Supervisor	135		26.30	40.96	54,704.00	85,196.80
Electric Service Technician	L3		41.67	41.67	86,673.60	86,673.60
Electric Substation Supervisor	135		26.30	40.96	54,704.00	85,196.80
Electric Substation Technician II	L2		40.70	40.70	84,656.00	84,656.00
Electric Superintendent	139		30.75	47.91	63,960.00	99,652.80
Electric System Operator	131		22.50	35.04	46,800.00	72,883.20
Electric System Operator Manager	137		28.44	44.30	59,155.20	92,144.00
Electric Technician I	120		14.67	22.86	30,513.60	47,548.80
Electric Technician II	122		15.84	24.69	32,947.20	51,355.20
Emergency Services Dispatch Manager	124		17.13	26.69	35,630.40	55,515.20
Emergency Services Dispatcher I	117		13.06	20.34	27,164.80	42,307.20
Emergency Services Dispatcher II	118		13.58	21.15	28,246.40	43,992.00
Emergency Services Dispatcher III	120		14.67	22.86	30,513.60	47,548.80
Evidence Technician	114		11.63	18.10	24,190.40	37,648.00
Executive Assistant/Administrative Aide I	122		15.84	24.69	32,947.20	51,355.20
Executive Assistant/Administrative Aide II	124		17.13	26.69	35,630.40	55,515.20
Facilities Maintenance Manager	130		21.64	33.70	45,011.20	70,096.00
Finance Director	142		34.58	53.87	71,926.40	112,049.60
Fire Battalion Chief **	532		19.86	30.92	54,734.16	85,215.52
Fire Captain	134		25.29	39.39	52,603.20	81,931.20
Fire Chief & EOC Commander	142		34.58	53.87	71,926.40	112,049.60
Fire Division Chief/Support Services	137		28.44	44.30	59,155.20	92,144.00
Fire Lieutenant *	529		18.80	28.69	50,835.20	77,577.76
Firefighter *	520		13.83	20.38	37,396.32	55,107.52
Firefighter/Engineer *	524		15.58	23.70	42,128.32	64,084.80
Fleet Manager	130		21.64	33.70	45,011.20	70,096.00
Gas Compliance Specialist	121		15.25	23.75	31,720.00	49,400.00
Gas Director	142	139	34.58	53.87	71,926.40	112,049.60
Gas Equipment Operator	119		14.11	21.98	29,348.80	45,718.40
Gas Field Operations Supervisor	131		22.50	35.04	46,800.00	72,883.20
Gas Service Technician	123		16.47	25.67	34,257.60	53,393.60
GIS Analyst	130		21.64	33.70	45,011.20	70,096.00
GIS Manager	132		23.39	36.43	48,651.20	75,774.40
GIS Planning Specialist	124		17.13	26.69	35,630.40	55,515.20
GIS Technician	123		16.47	25.67	34,257.60	53,393.60
GIS Utility Specialist I	126		18.51	28.84	38,500.80	59,987.20
GIS Utility Specialist II	127		19.25	30.00	40,040.00	62,400.00
Groundsman	L1		12.57	19.57	26,145.60	40,705.60
Heavy Equipment Operator	117		13.06	20.34	27,164.80	42,307.20
Help Desk Manager	132		23.39	36.43	48,651.20	75,774.40
Human Resources Analyst	122		15.84	24.69	32,947.20	51,355.20
Industrial Pretreatment Inspector	121		15.25	23.75	31,720.00	49,400.00
Industrial Waste Monitoring (IWM) Technician	121		15.25	23.75	31,720.00	49,400.00
Information Technology Director	144		37.38	58.28	77,750.40	121,222.40
IT Administrative Specialist	121		15.25	23.75	31,720.00	49,400.00
IT Network Manager	136		27.35	42.59	56,888.00	88,587.20
Lead Plant Operator	127		19.25	30.00	40,040.00	62,400.00
Librarian	120		14.67	22.86	30,513.60	47,548.80
Library Adult Services Supervisor	122		15.84	24.69	32,947.20	51,355.20
Library Assistant	112		10.77	16.74	22,401.60	34,819.20
Library Assistant/Adult Services	114		11.63	18.10	24,190.40	37,648.00
Library Director	139		30.75	47.91	63,960.00	99,652.80
Library Page	112		10.77	16.74	22,401.60	34,819.20
Library Page Temp	112		10.77	16.74	22,401.60	34,819.20
Library Program Coordinator	120		14.67	22.86	30,513.60	47,548.80
Library Support Services Manager	125		17.81	27.74	37,044.80	57,699.20
Library Youth Services Supervisor	122		15.84	24.69	32,947.20	51,355.20
Lift Station Tech A	124		17.13	26.69	35,630.40	55,515.20
Lift Station Tech Apprentice	115		12.10	18.81	25,168.00	39,124.80
Lift Station Tech B	121		15.25	23.75	31,720.00	49,400.00
Lift Station Tech C	119		14.11	21.98	29,348.80	45,718.40
Maintenance Supervisor	130		21.64	33.70	45,011.20	70,096.00
Maintenance Worker I	112		10.77	16.74	22,401.60	34,819.20
Maintenance Worker II	113		11.19	17.41	23,275.20	36,212.80
Mechanic I	117		13.06	20.34	27,164.80	42,307.20
Mechanic II	119		14.11	21.98	29,348.80	45,718.40

2018-19 PAYGRADES (Continued)

Job Classification/Title	Pay Grade	Old Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
Meter Technician	127		19.25	30.00	40,040.00	62,400.00
Mobile Equipment Operator I	113		11.19	17.41	23,275.20	36,212.80
Mobile Equipment Operator II	115		12.10	18.81	25,168.00	39,124.80
Network Systems Analyst I	130		21.64	33.70	45,011.20	70,096.00
Network Systems Analyst II	132		23.39	36.43	48,651.20	75,774.40
Network Technician I	123		16.47	25.67	34,257.60	53,393.60
Nursery Technician	117		13.06	20.34	27,164.80	42,307.20
Office Specialist	114		11.63	18.10	24,190.40	37,648.00
Operations Supervisor	130		21.64	33.70	45,011.20	70,096.00
Payroll Administrator	122		15.84	24.69	32,947.20	51,355.20
Permits Specialist I	117		13.06	20.34	27,164.80	42,307.20
Permits Specialist II	119		14.11	21.98	29,348.80	45,718.40
Planner	126		18.51	28.84	38,500.80	59,987.20
Planning & Zoning Manager	135		26.30	40.96	54,704.00	85,196.80
Plans Examiner I	131	127	22.50	35.04	46,800.00	72,883.20
Plans Examiner II	132	129	23.39	36.43	48,651.20	75,774.40
Plant Manager	137		28.44	44.30	59,155.20	92,144.00
Plant Tech A	124		17.13	26.69	35,630.40	55,515.20
Plant Tech Apprentice	115		12.10	18.81	25,168.00	39,124.80
Plant Tech B	121		15.25	23.75	31,720.00	49,400.00
Plant Tech C	119		14.11	21.98	29,348.80	45,718.40
Police Captain	134		25.29	39.39	52,603.20	81,931.20
Police Chief	142		34.58	53.87	71,926.40	112,049.60
Police Corporal ***	304		21.54	32.58	47,603.40	72,001.80
Police Detective ***	300		19.34	28.69	42,741.40	63,404.90
Police Detective Corporal ***	304		21.54	32.58	47,603.40	72,001.80
Police Detective Sergeant ***	306		22.61	35.23	49,968.10	77,858.30
Police Interns	403		15.70	17.47	32,656.00	36,337.60
Police Lieutenant ***	308		24.44	38.05	54,012.40	84,090.50
Police Major	139	135	30.75	47.91	63,960.00	99,652.80
Police Officer ***	300		19.34	28.69	42,741.40	63,404.90
Police Officer Recruit	403		15.70	17.47	32,656.00	36,337.60
Police Reserve Officer	999		8.51		17,700.80	
Police Senior Detective ***	302		20.31	31.02	44,885.10	68,554.20
Police Senior Police Officer **	302		20.31	31.02	44,885.10	68,554.20
Police Sergeant ***	306		22.61	35.23	49,968.10	77,858.30
Project Manager I	127		19.25	30.00	40,040.00	62,400.00
Public Information Officer	135		26.30	40.96	54,704.00	85,196.80
Purchasing Manager	135		26.30	40.96	54,704.00	85,196.80
Records Section Supervisor	120		14.67	22.86	30,513.60	47,548.80
Recreation Aide	115		12.10	18.81	25,168.00	39,124.80
Recreation Director	139		30.75	47.91	63,960.00	99,652.80
Recreation Manager	130		21.64	33.70	45,011.20	70,096.00
Recreation Supervisor	125		17.81	27.74	37,044.80	57,699.20
School Crossing Guard	999		8.51		17,700.80	
Senior Buyer	124		17.13	26.69	35,630.40	55,515.20
Senior Code Enforcement Officer	123		16.47	25.67	34,257.60	53,393.60
Senior ER Technician	119		14.11	21.98	29,348.80	45,718.40
Senior Planner	130		21.64	33.70	45,011.20	70,096.00
Senior Systems Analyst	135		26.30	40.96	54,704.00	85,196.80
Shop Supervisor	124		17.13	26.69	35,630.40	55,515.20
Solid Waste Manager	130		21.64	33.70	45,011.20	70,096.00
Solid Waste Operator I	117	113	13.06	20.34	27,164.80	42,307.20
Solid Waste Operator II	120	115	14.67	22.86	30,513.60	47,548.80
Solid Waste Operator III	121	117	15.25	23.75	31,720.00	49,400.00
Solid Waste Supervisor	127		19.25	30.00	40,040.00	62,400.00
Stormwater Tech A	124		17.13	26.69	35,630.40	55,515.20
Stormwater Tech Apprentice	115		12.10	18.81	25,168.00	39,124.80
Stormwater Tech B	121		15.25	23.75	31,720.00	49,400.00
Stormwater Tech C	119		14.11	21.98	29,348.80	45,718.40
Street Supervisor	127		19.25	30.00	40,040.00	62,400.00
System Admin/Security Officer	132		23.39	36.43	48,651.20	75,774.40
Systems Analyst I	128		20.01	31.18	41,620.80	64,854.40
Systems Analyst II	130		21.64	33.70	45,011.20	70,096.00
Trades Technician	117		13.06	20.34	27,164.80	42,307.20
Utility Billing Specialist II	121		15.25	23.75	31,720.00	49,400.00

2018-19 PAYGRADES (Continued)

Job Classification/Title	Pay Grade	Old		Hourly Min	Hourly Max	Annual Min	Annual Max
		Pay Grade	Pay				
Utility Inspector	118			13.58	21.15	28,246.40	43,992.00
Utility Locator	118			13.58	21.15	28,246.40	43,992.00
Utility Service Technician	119			14.11	21.98	29,348.80	45,718.40
Warehouse Specialist	114			11.63	18.10	24,190.40	37,648.00
Warehouse Supervisor	120			14.67	22.86	30,513.60	47,548.80
Wastewater Operator A	124			17.13	26.69	35,630.40	55,515.20
Wastewater Operator Apprentice	116			12.57	19.57	26,145.60	40,705.60
Wastewater Operator B	121			15.25	23.75	31,720.00	49,400.00
Wastewater Operator C	119			14.11	21.98	29,348.80	45,718.40
Wastewater/Water Dual Operator A	128			20.01	31.18	41,620.80	64,854.40
Wastewater/Water Dual Operator A/B	126			18.51	28.84	38,500.80	59,987.20
Wastewater/Water Dual Operator A/C	125			17.81	27.74	37,044.80	57,699.20
Wastewater/Water Dual Operator B	125			17.81	27.74	37,044.80	57,699.20
Wastewater/Water Dual Operator B/C	123			16.47	25.67	34,257.60	53,393.60
Wastewater/Water Dual Operator C	120			14.67	22.86	30,513.60	47,548.80
Water Distribution Tech Apprentice	115			12.10	18.81	25,168.00	39,124.80
Water Distribution Tech I	124			17.13	26.69	35,630.40	55,515.20
Water Distribution Tech II	121			15.25	23.75	31,720.00	49,400.00
Water Distribution Tech III	119			14.11	21.98	29,348.80	45,718.40
Water Operator A	124			17.13	26.69	35,630.40	55,515.20
Water Operator Apprentice	116			12.57	19.57	26,145.60	40,705.60
Water Operator B	121			15.25	23.75	31,720.00	49,400.00
Water Operator B/Cross Connection	121			15.25	23.75	31,720.00	49,400.00
Water Operator C	119			14.11	21.98	29,348.80	45,718.40
WW Coll Tech A	124			17.13	26.69	35,630.40	55,515.20
WW Coll Tech B	121			15.25	23.75	31,720.00	49,400.00
WW Coll Tech C	119			14.11	21.98	29,348.80	45,718.40
WW Coll Tech Apprentice	115			12.10	18.81	25,168.00	39,124.80

Add pay Notes:

Standby pay is an additional \$10 a day

Shift differential is an additional 10c per hour where applicable

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 EMT incentive pay is provided to an officer to compensate for EMT specialized training 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 \$1,560 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 \$275.00 per pay period and a rate of \$2.46 an hour

Fire Field Training Officer pay is provided to a firefighter who has the appropriate credentials and assists with training and remedial activities at a rate of \$76.92 per pay period and at a rate of \$0.69 an hour

* 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.

2018-19 PAYGRADES (Continued)

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, do 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

	Duties	Skill			
Temp 1	Football Chain Gang	D	250		\$ 8.58
Temp 2	Office Assistance	E	251		\$ 9.19
	Special Projects				\$ 9.19
	Promotional Activities				\$ 9.19
	Scorekeeper				\$ 9.19
	Adventure				\$ 9.19
	Special Events - Rentals				\$ 9.19
Temp 3	Lifeguard	F	252		\$ 9.73
	Splash Pad Attendant				\$ 9.73
Temp 4	Water Safety Instructor	G	253		\$ 10.02
	Program Instructor				\$ 10.02
	Field Maintenance (Including Tour)				\$ 10.02
	Open Gym Attendant				\$ 10.02
	Pool Maintenance (Non-Seasonal)				\$ 10.02
Temp 5	Head Lifeguard	H	254		\$ 10.30
Temp 6	Janitorial	I	255		\$ 10.26
Temp 7	Assistant Pool Manager	J	256		\$ 11.36
Temp 8	Pool Manager	K	257		\$ 12.95
Official 1	Adult Volleyball Referee	5	270	\$	20.05
	Youth Basketball referee			\$	20.05
	Adult Soccer Referee			\$	20.05
	Adult Kickball Ump			\$	20.05
	Youth Soccer Referee			\$	20.05
Official 2	Youth Football Referee	6	271	\$	22.28
	Adult Softball			\$	22.28
	Rookie Baseball/Softball Umpire			\$	22.28
	Prep Basketball			\$	22.28
Temp 9	Enrichment	Q	272	\$	25.00
Official 3	Adult Football Referee	7	273	\$	30.08
	Minors Baseball Umpire			\$	30.08
	Adult Basketball Referee			\$	30.08
	10U/12U Softball Umpire			\$	30.08
Official 4	Majors Baseball Umpire	8	274	\$	35.00
	12U/14U/16U Softball Umpire			\$	35.00
	Babe Ruth Baseball Umpire			\$	35.00

2018-19 PAYGRADES (Continued)

Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
L1	12.57	19.57	26,145.60	40,705.60
L2	40.70	40.70	84,656.00	84,656.00
L3	41.67	41.67	86,673.60	86,673.60
L4	42.64	42.64	88,691.20	88,691.20
101	8.51	10.93	17,700.80	22,734.40
102	8.51	11.36	17,700.80	23,628.80
103	8.51	11.81	17,700.80	24,564.80
104	8.51	12.29	17,700.80	25,563.20
105	8.56	12.76	17,804.80	26,540.80
106	8.55	13.28	17,784.00	27,622.40
107	8.88	13.79	18,470.40	28,683.20
108	9.23	14.34	19,198.40	29,827.20
109	9.60	14.90	19,968.00	30,992.00
110	9.98	15.50	20,758.40	32,240.00
111	10.36	16.11	21,548.80	33,508.80
112	10.77	16.74	22,401.60	34,819.20
113	11.19	17.41	23,275.20	36,212.80
114	11.63	18.10	24,190.40	37,648.00
115	12.10	18.81	25,168.00	39,124.80
116	12.57	19.57	26,145.60	40,705.60
117	13.06	20.34	27,164.80	42,307.20
118	13.58	21.15	28,246.40	43,992.00
119	14.11	21.98	29,348.80	45,718.40
120	14.67	22.86	30,513.60	47,548.80
121	15.25	23.75	31,720.00	49,400.00
122	15.84	24.69	32,947.20	51,355.20
123	16.47	25.67	34,257.60	53,393.60
124	17.13	26.69	35,630.40	55,515.20
125	17.81	27.74	37,044.80	57,699.20
126	18.51	28.84	38,500.80	59,987.20
127	19.25	30.00	40,040.00	62,400.00
128	20.01	31.18	41,620.80	64,854.40
129	20.81	32.42	43,284.80	67,433.60
130	21.64	33.70	45,011.20	70,096.00
131	22.50	35.04	46,800.00	72,883.20
132	23.39	36.43	48,651.20	75,774.40
133	24.33	37.88	50,606.40	78,790.40
134	25.29	39.39	52,603.20	81,931.20
135	26.30	40.96	54,704.00	85,196.80
136	27.35	42.59	56,888.00	88,587.20
137	28.44	44.30	59,155.20	92,144.00
138	29.58	46.07	61,526.40	95,825.60
139	30.75	47.91	63,960.00	99,652.80
140	31.98	49.82	66,518.40	103,625.60
141	33.25	51.80	69,160.00	107,744.00
142	34.58	53.87	71,926.40	112,049.60
143	35.95	56.03	74,776.00	116,542.40
144	37.38	58.28	77,750.40	121,222.40
145	38.87	60.58	80,849.60	126,006.40
146	40.43	62.91	84,094.40	130,852.80
147	42.04	65.44	87,443.20	136,115.20
148	43.69	68.13	90,875.20	141,710.40

2018-19 PAYGRADES (Continued)

Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
300	19.34	28.69	42,741.40	63,404.90
302	20.31	31.02	44,885.10	68,554.20
304	21.54	32.58	47,603.40	72,001.80
306	22.61	35.23	49,968.10	77,858.30
308	24.44	38.05	54,012.40	84,090.50
402	9.90	15.91	28,828.80	46,329.92
403	15.70	17.47	32,656.00	36,337.60
520	13.83	20.38	37,396.32	55,107.52
521	9.83	15.13	28,624.96	44,058.56
522	12.41	20.91	36,137.92	60,889.92
524	15.58	23.70	42,128.32	64,084.80
526	14.39	23.99	41,903.68	69,858.88
527	25.94	39.15	75,537.28	114,004.80
528	23.40	36.46	68,140.80	106,171.52
529	18.80	28.69	50,835.20	77,577.76
530	17.35	28.61	50,523.20	83,312.32
532	19.86	30.92	54,734.16	85,215.52
999	8.51		17,700.80	
401*	18.34	24.91	38,147.20	51,812.80
* Included in apprentice standards				



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ELEMENT/OBJECT CODES

PERSONAL SERVICES

Salaries and Wages (1XXX)

- 1210 Salaries - posted directly from payroll
- 1230 Sick pay - wages paid for employee using sick time, final pay of accumulated sick time
- 1240 Vacation pay - wages paid for employee using vacation time
- 1260 Stand by pay - the extra amount paid to employees on call
- 1280 Comp time pay - wages paid when employee uses comp time
- 1310 Temporary help – wages paid to employees who are not full time
- 1410 Overtime pay - wages paid for overtime worked
- 1510 Special pay - incentive pay, retired commissioner
- 1530 Bonuses
- 1641 Vacation/Terms & Buyouts- amount paid for PTO bought out by employees

Fringes (2XXX)

- 2110 FICA - employer portion of social security and Medicare taxes
- 221x Retirement - City's contribution to the appropriate pension plan and contribution to defined benefit plan
- 231x Health insurance - City's portion of health and life insurance premiums
- 2410 Workers' compensation - payments to workers' compensation fund
- 26xx Other Payroll Benefits- employer portion of deferred compensation, wellness facilities, car allowances and cell phone stipend

OPERATING EXPENSES

Professional and Contractual Services (3XXX)

- 3110 Professional services - architects, appraisals, attorneys, bond rating companies, veterinarians
- 3111 Medical services – employee assistance program, random drug testing only,
- 3112 Pre-employment physical and psychological testing
- 3130 Engineering services
- 3210 Auditing
- 3410 Contractual services - contracts with outside agents

Other Operating Expenses (4XXX)

- 4010 Travel - hotel, meals, tolls, parking, and incidental travel expenses
- 4110 Communication - telephone, cellular and mobile phones
- 4210 Postage - freight, postage
- 4310 Utilities - electric, gas, water, wastewater, sanitation, communications stormwater expenses
- 4410 Rentals
- 4415 Fleet Lease charges
- 4510 Insurance
- 4610 Repairs/Maintenance - vehicles and heavy equipment
- 4611 Fleet Maintenance charges
- 4612 Repairs/Maintenance - machinery and equipment
- 4615 Fleet Overhead MRU charge
- 4620 Repairs/Maintenance – buildings
- 4625 Repairs/Maintenance – other than buildings (OTB)
- 4630 Repairs/Maintenance - communication equipment

ELEMENT/OBJECT CODES (Continued)

- 4631 Repairs/Maintenance – computer equipment - lap tops, printers, monitors
(charged by IT department)
- 4633 Repairs/Maintenance - outside software maintenance contracts
- 4670 Repairs/Maintenance - office equipment
- 4710 Printing and binding
- 4810 Promotional activities
- 4911 Advertising
- 4920 Other current charges
- 4945 Injury/Damage to Others- expenses paid to others for damages

Material and Supplies (5XXX)

- 5180 Minor furniture and equipment - items less than \$5,000 (over \$5,000-see 6410),
- 5210 Operating supplies - consumed in the conduct of operations
- 5215 Uniforms and shoes
- 5230 Fuel purchases
- 5410 Publications and membership
- 5520 Training
- 5910 Depreciation expense

CAPITAL OUTLAY

Capital (6XXX)

- 6110 Land – purchase of land
- 6210 Building - purchase or construction of office or storage building, including
improvements and upgrades to the structure or building
- 6310 Improvements other than buildings - curbs, docks, fences, landscape, parking lots,
athletic fields
- 6410 Machinery and equipment - purchase of an item over \$5,000 (parts under \$5,000-see
5180)

DEBT SERVICE

- 71xx Principal payments
- 72xx Interest payments
- 73xx Debt Service Fees

GRANTS & AIDS

- 82xx Donations to Others- Civic Funding, Sign Grant Program, contributions

OTHER USES

- 91xx Transfers to Other Funds
- 9150 R&R Reserves- funds that can be used for unanticipated R&R repairs
- 9160 Reserve/Future Use- revenues exceed expenditures in the Enterprise Funds,
amount that should go into fund balance at year end
- 9941 Utilities Allocation- funds transferred from the utilities for services provided by the
General Fund
- 995x Contra Expense- repayment for services provided
- 9940 Reserve for Employee Benefits- revenues exceed expenditures in the Pension
Trust Funds, Health Insurance and Workers Compensation Funds
- 9990 Contingency Fund- provided to the City Manager to use at his discretion for
unanticipated expenses

GLOSSARY OF ACRONYMS

AL	Allocated
ALS	Advanced Life Support
AMR	Automated Meter Readers
APPA	American Public Power Association
ARRA	American Recovery & Reinvestment Act
ARV	Air Release Valve
ASE	Automotive Service Excellence
ATF	Bureau of Alcohol, Tobacco, Firearms & Explosives
AutoCAD	Computer Aided Drafting
BAN	Bond Anticipation Note
BBIF	Black Business Investment Fund
BOSS	Business Owners Success Summit
BRAGG	Business Redevelopment Assistance and Guidance Group
CDBG	Community Development Block Grant
CDC	Community Development Corporation
CEU	Continuing Education Units
CGFO	Certified Government Finance Officer
CIP	Capital Improvement Plan
CHCRA	Carver Heights Community Redevelopment Agency
COLA	Cost of Living Adjustment
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.

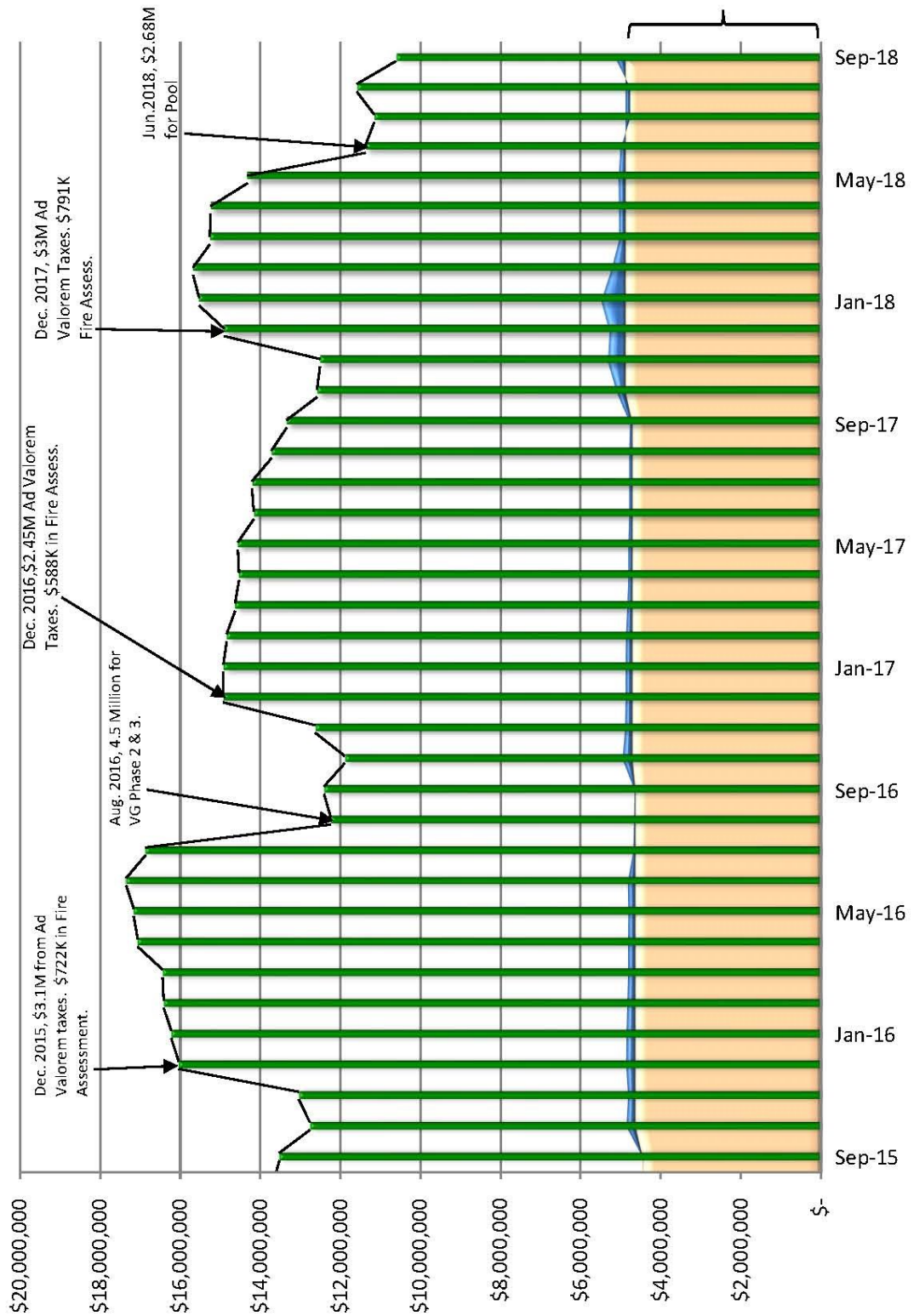
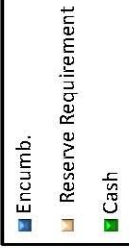
UTILITY SERVICES TAX - A tax levied by cities on the consumers of various utilities such as electricity, gas, or water.



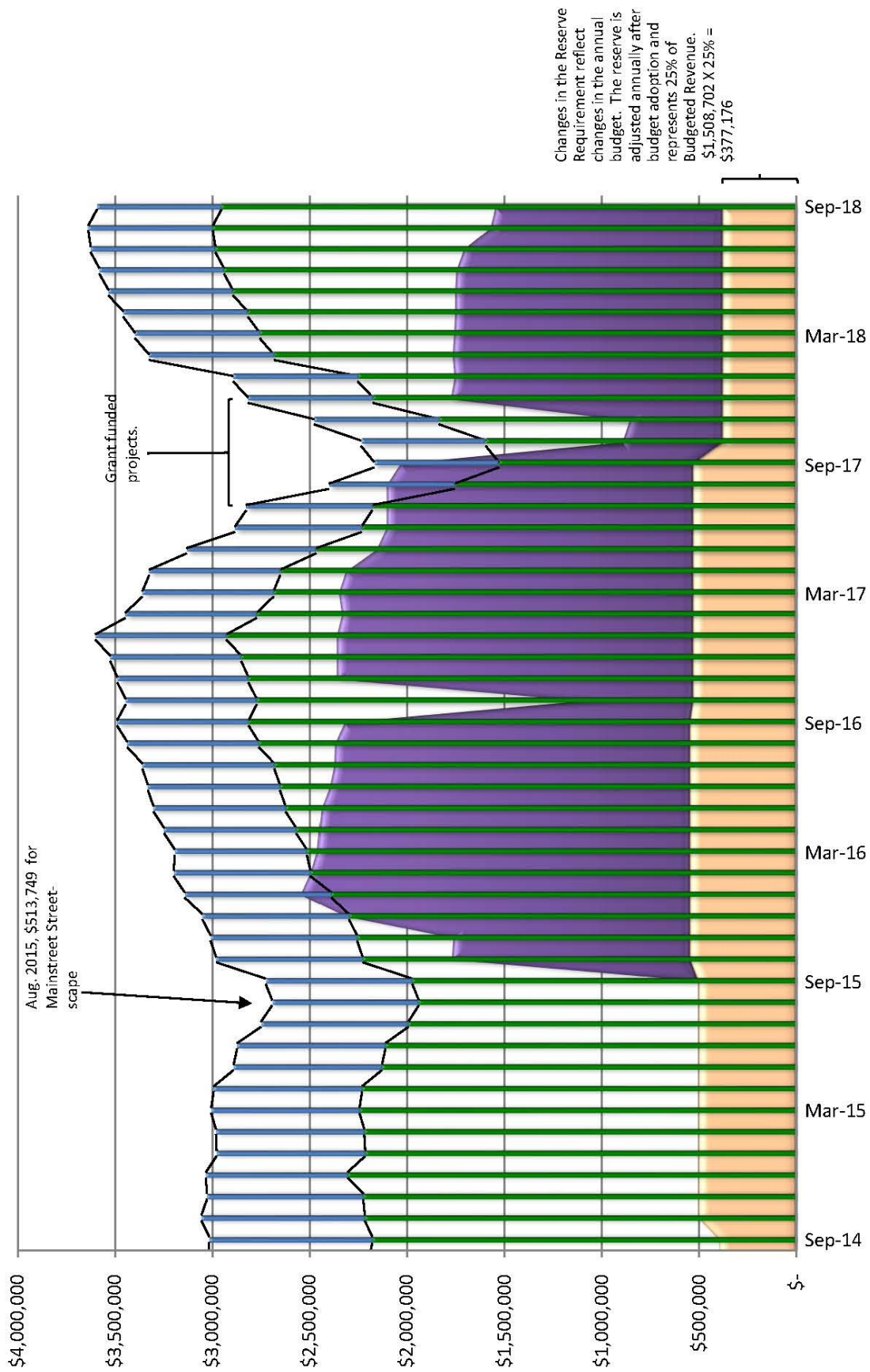
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Except as otherwise noted, with the implementation of zero based budgeting, there appears to be a correlation between December cash balances and fiscal year ending cash balances at September 30th

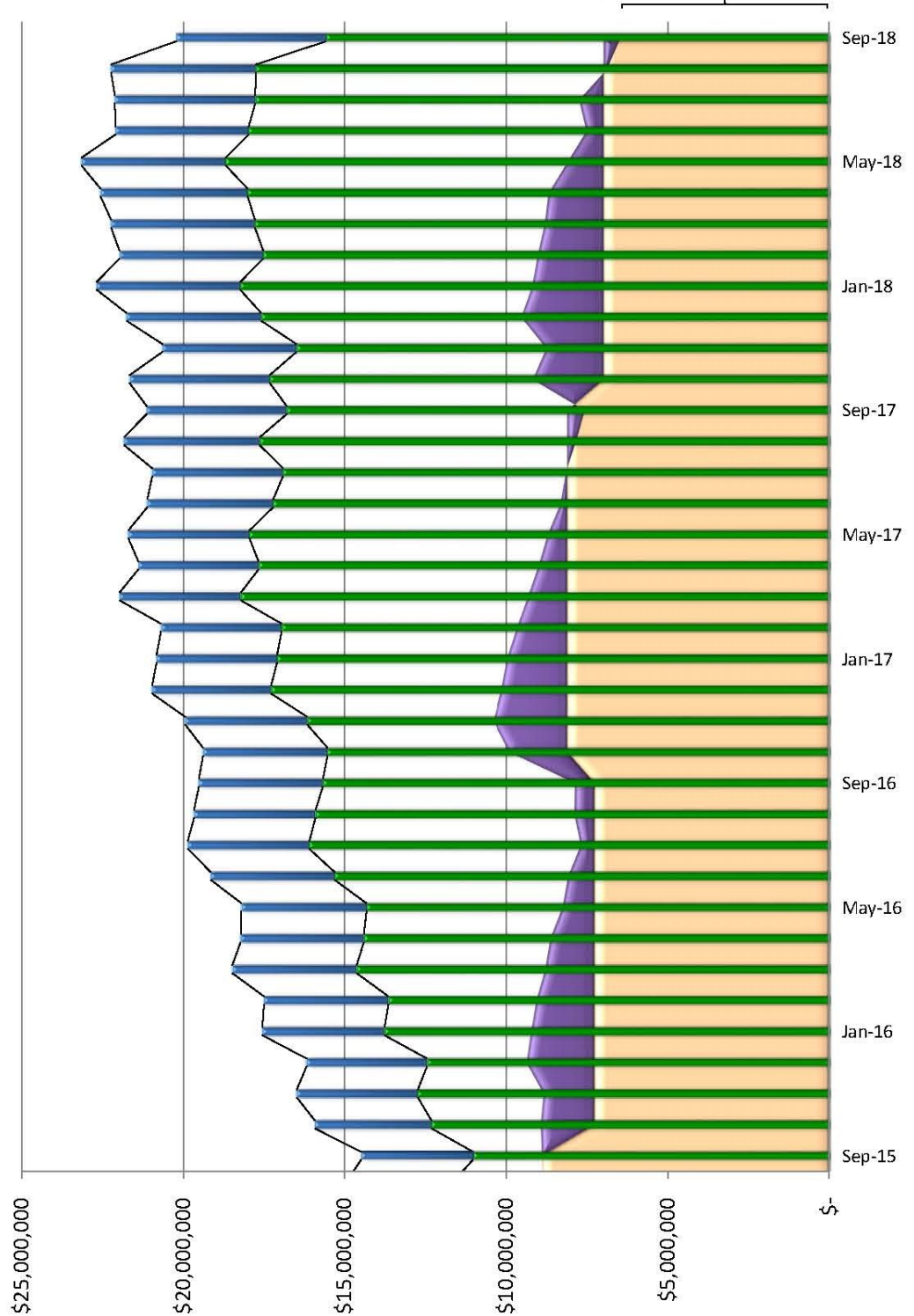
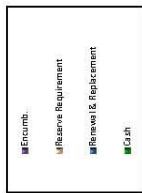
General Fund Cash and Reserve Requirement



Stormwater Fund Cash and Reserve Requirement

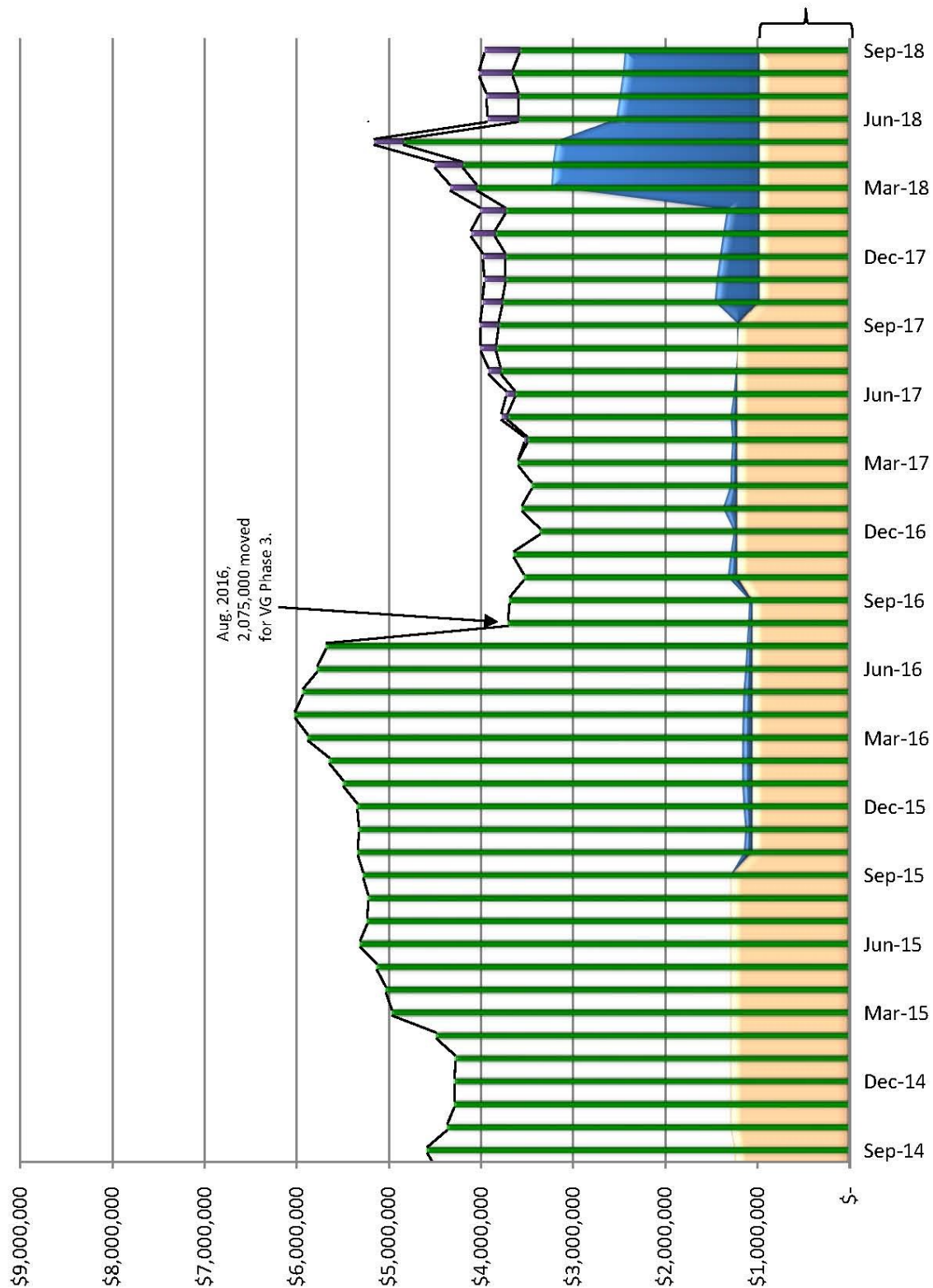
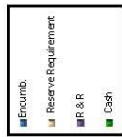


Electric Fund Cash and Reserve Requirement



Budgeted Revenue
 - Purchased Power Costs
 - Transfers & Surcharges
 Minimum Revenue Required
 \div 365 days
 \times # of days required
 Minimum cash balance
 \$67,264,248
 -40,660,227
 -5,417,768
 \$21,186,253
 \div 365
 \$58,045
 \times 120
 \$6,965,343

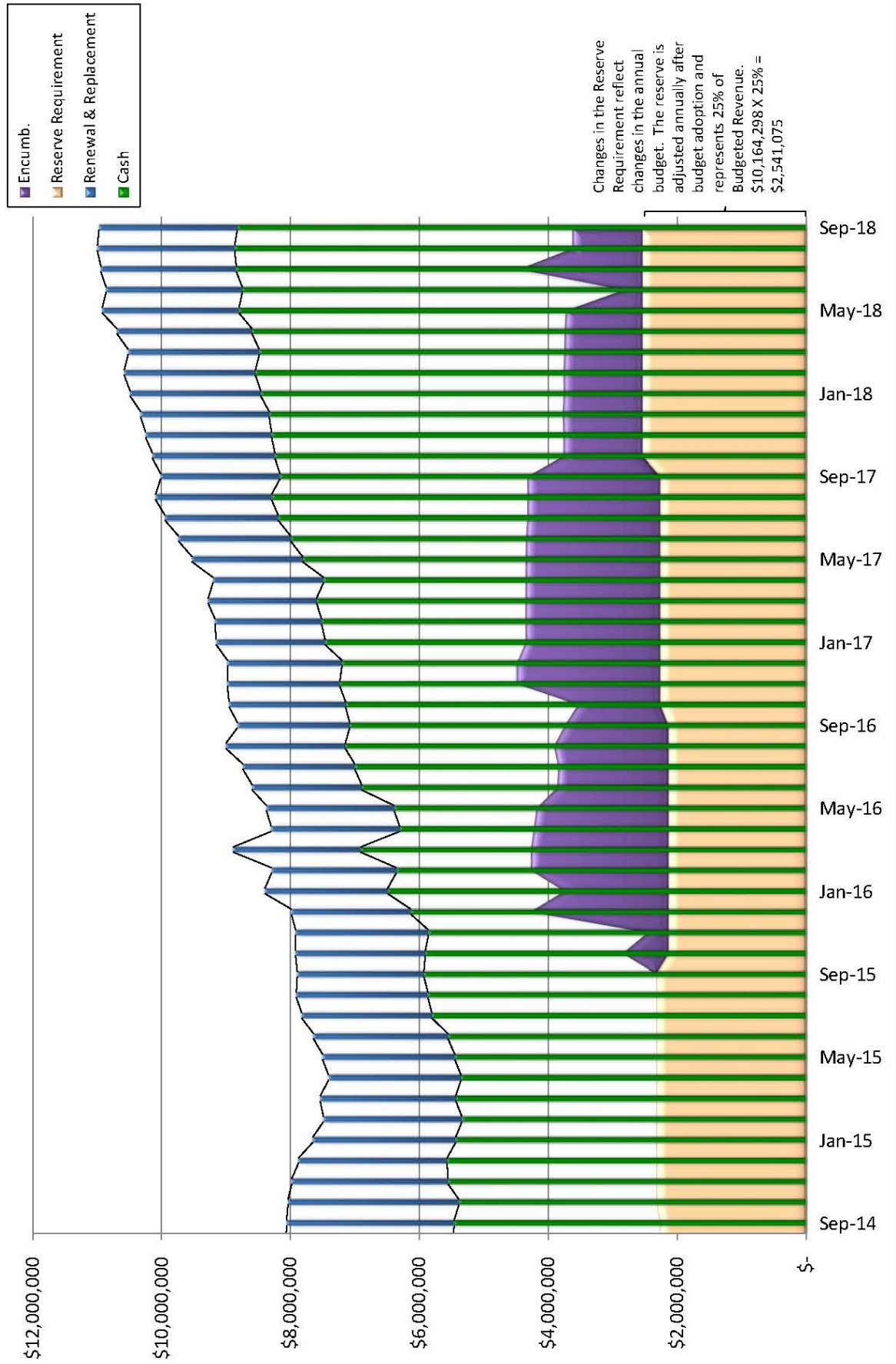
Gas Fund Cash and Reserve Requirement



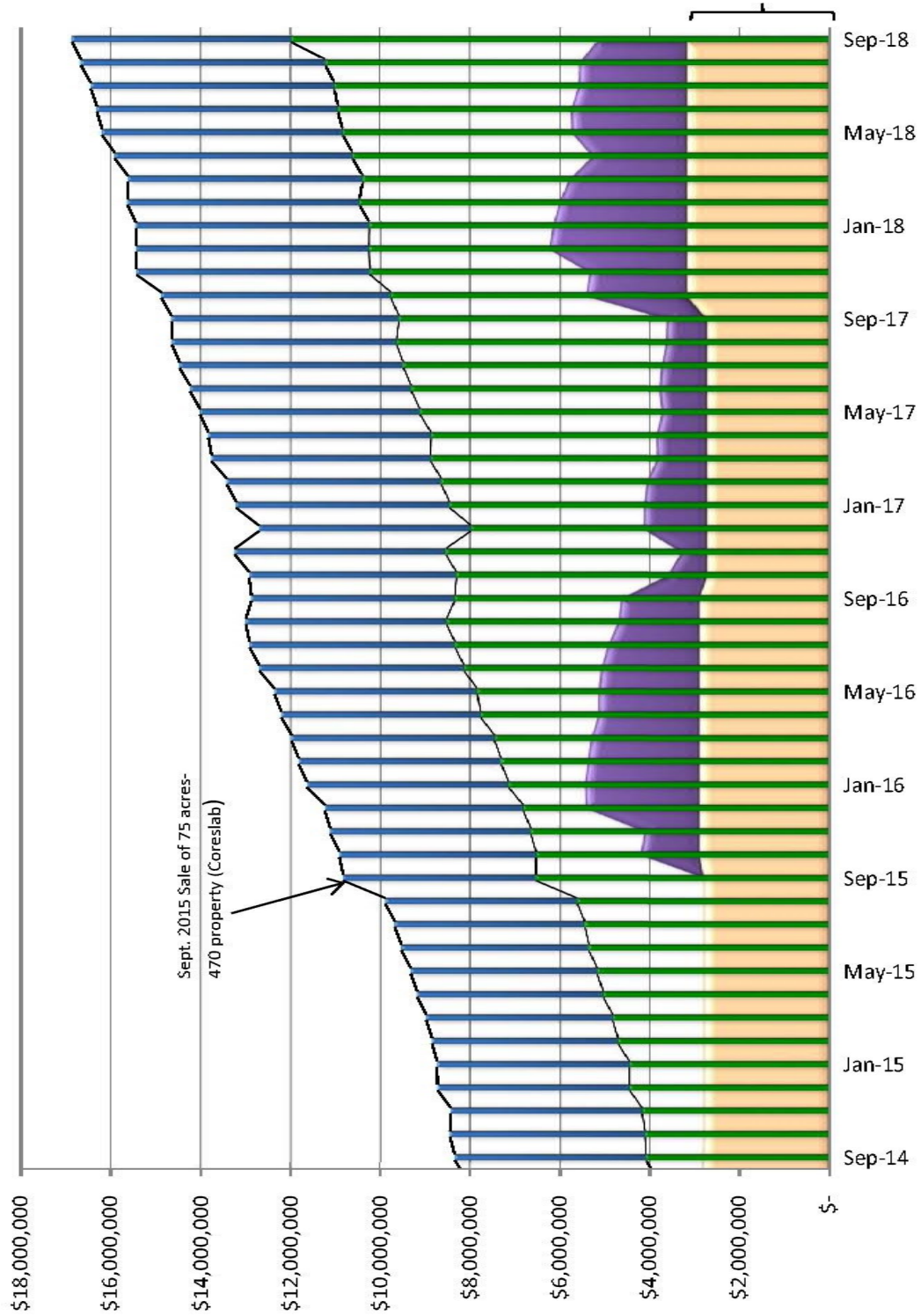
Budgeted Revenue
- Purchased Gas Costs
- Transfers & Surcharges
Minimum Revenue
Required
÷ 365 days
x # of days required
Minimum cash balance

\$7,029,366
-2,311,591
-747,384
\$3,970,391
÷365
\$10,878
X 90
\$979,001

Water Fund Cash and Reserve Requirement

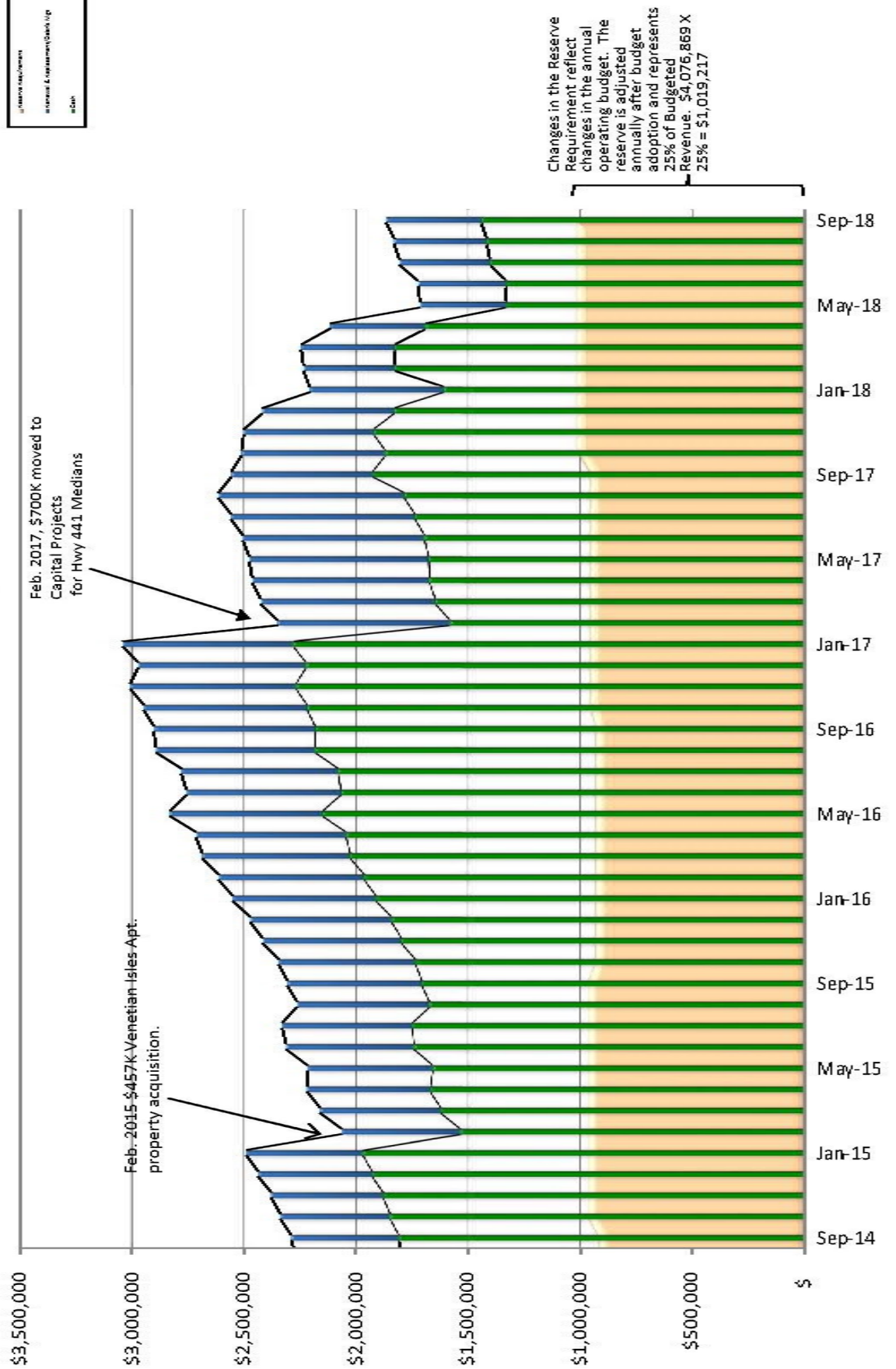


Wastewater Fund Cash and Reserve Requirement

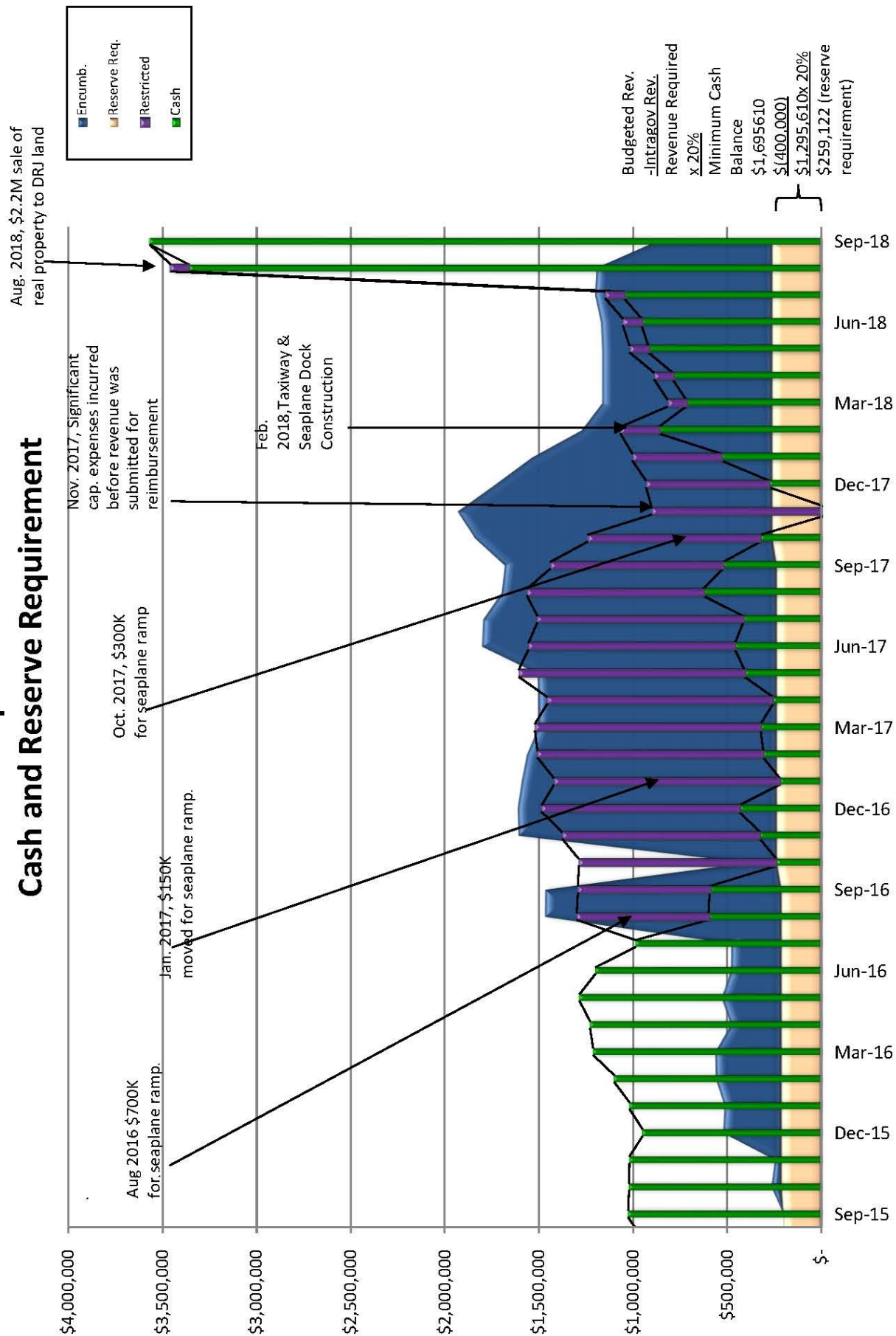


Changes in the Reserve Requirement reflect changes in the annual budget. The reserve is adjusted annually after budget adoption and represents 25% of Budgeted Revenue. $\$12,707,065 \times 25\% = \$3,176,766$

Solid Waste Fund Cash and Reserve Requirement



Airport Fund Cash and Reserve Requirement





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