



ANNUAL BUDGET



Fiscal Year 2019-20
City of Leesburg, Florida





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Date: December 11, 2019

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

From: Al Minner, City Manager

Subject: Fiscal Year 19–20 Budget

Introduction

It is my privilege to present you the adopted Fiscal Year 2019 – 20 Budget (FY 20) for the City of Leesburg. The City's annual budget determines the manner in which services will be provided to the community during the coming year and its adoption is one of the most important actions that the City Commission considers.

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

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

The FY 20 Budget is compliant with all financial policies set forth by the City Commission. The total operating budget for all funds equals \$180,057,332, which is an increase of 6.8% over last year's total operating budget. The General Fund budget equals \$30,543,123, representing a 13.65% increase from FY 20. The current real property tax rate of 4.2678 per \$1,000 of assessed valuation was maintained. This is a slight increase over FY 19 and considered a "tax increase" under TRIM guidelines.

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

- Continues to seek organizational efficiencies;
- Maintains competitive employment compensation benefits;
- Provides additional funding for increased maintenance operations;
- 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 19, reducing expenditures and establishing goals to reorganize the workforce.

Concerning organizational restructuring, the FY 20 Budget increased by 9 positions over FY 19 bringing the total position count to 491. The majority of the positions were added in the General Fund or 8 positions. Of the 8 positions, Fire added 3 Firefighter positions, Customer Service added 1 position, Police added a Code Enforcement position and Recreation added 3 positions. The remaining one position was added in the Building Permits Fund.

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 \$149,514,209 or 83% of the total adopted budget, while the General Fund, which totals \$30,543,123 million, represents 17%.

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 20 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 five fiscal years, when previous budgets used projected Electric rate increases to cover general programs.

Budget Goal

The FY 20 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 20 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 21 is poised to set Leesburg in a positive financial and operational direction.

In closing, I would be remiss not to thank the employees, department heads and Finance Department for their efforts in putting together this important document. Finally, I would like to thank the City Commission for their continued leadership and commitment to the betterment of Leesburg. The City Commission has continued to fulfill their fiduciary

obligation to the citizens of Leesburg by adopting a sound budgetary plan. Through annual processes like these, I am confident that the City of Leesburg will regain prominence in the Central Florida region and be recognized as a progressive community and one where people desire to live, work and play.

Respectfully submitted,

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

Al Minner
City Manager

CITY OF LEESBURG

ANNUAL

BUDGET

Fiscal Year 2019-20

JOHN CHRISTIAN
Mayor
Seat 2, District 2

ELISE DENNISON
Mayor-Pro Tem
Seat 3, District 3

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

JAY HURLEY
Commissioner
Seat 1, District 1

MIKE PEDERSON
Commissioner
Seat 4, At- Large

AL MINNER
City Manager

FRED MORRISON
City Attorney
McLin & Burnsed

JAMES WILLIAMS
Finance Director

BRANDY MCDANIEL
Budget Manager

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

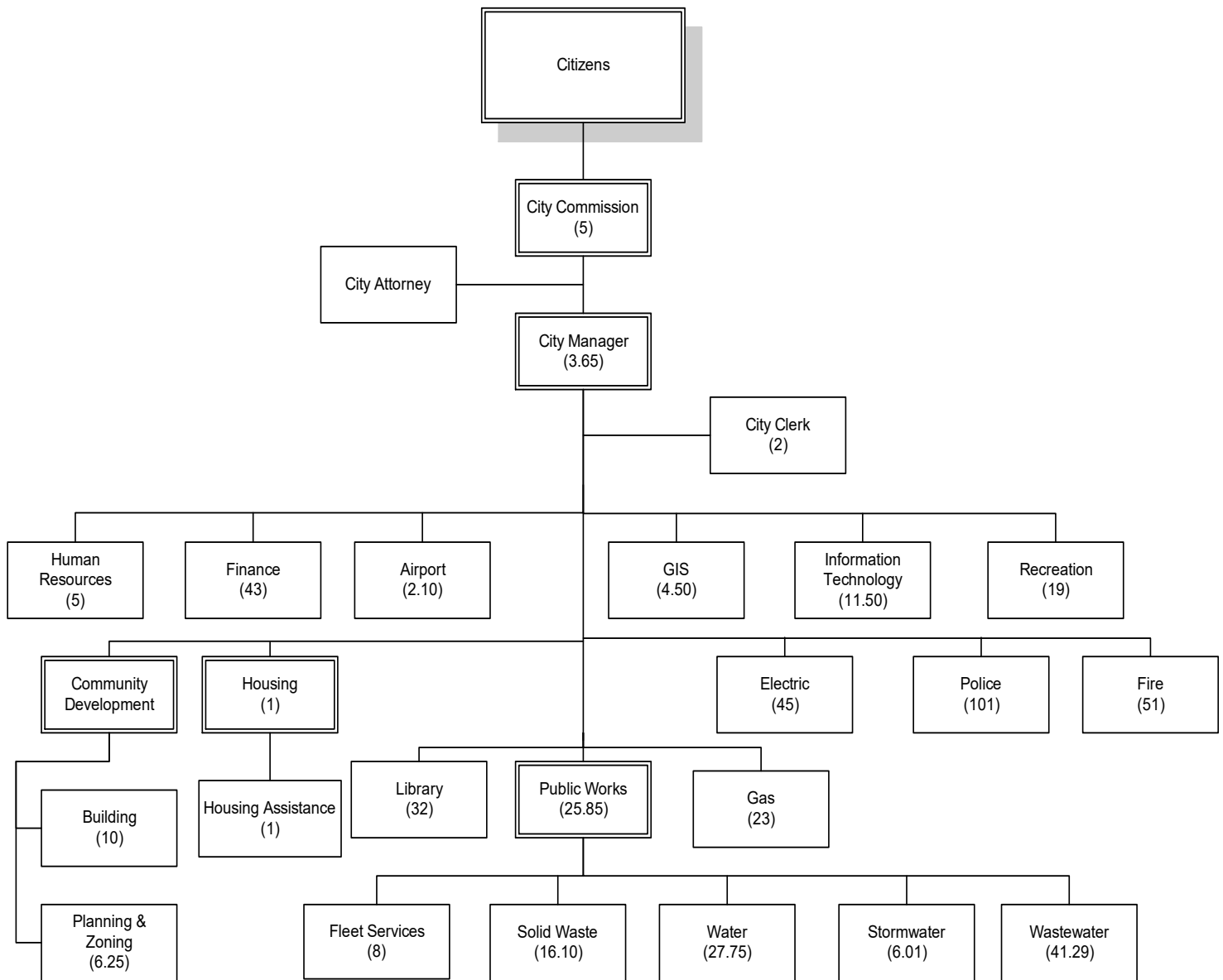
KEN THOMAS
Director of Housing

Brad Chase
Electric Director

MELISSA ARRIAGA
Director of Human
Resources



ORGANIZATION CHART





VISION, MISSION AND ORGANIZATIONAL GOALS OF THE CITY OF LEESBURG

VISION STATEMENT

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

MISSION STATEMENT

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

Goal #1

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

Goal #2

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

Goal #3

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

Goal #4

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

Goal #5

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



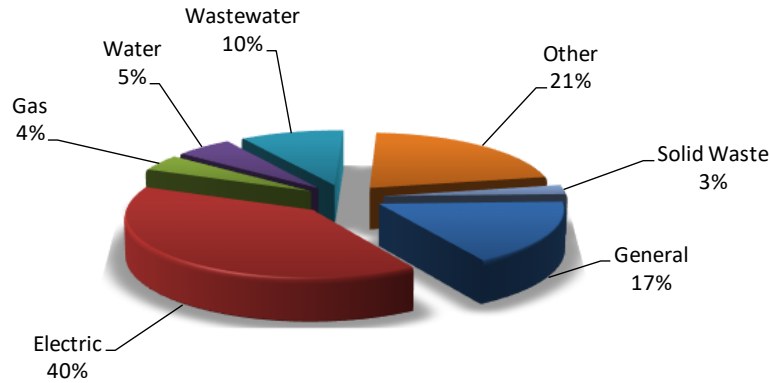
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Executive Summary

The City of Leesburg's Fiscal Year 2019-20 combined budget includes revenues and expenditures totaling \$180,057,332. This represents an increase of \$11,460,924 over the previous fiscal year budget of \$168,596,408.

Executive Summary

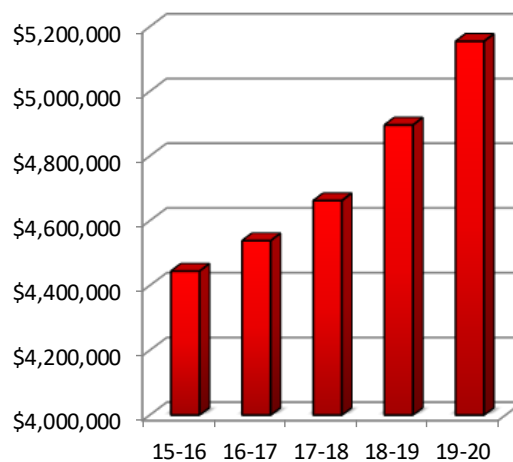
TOTAL CITY EXPENDITURES
Fiscal Year 2019-20 Budget



Fund	FY 18-19	FY 19-20	Change
Governmental Funds	\$42,596,699	\$49,755,033	\$7,158,334
Internal Service Funds	13,201,008	12,334,596	(866,412)
Electric Utility	69,611,122	71,484,409	1,873,287
Wastewater	16,136,021	17,797,109	1,661,088
Water	10,230,143	9,888,097	(342,046)
Gas	8,336,372	7,724,087	(612,285)
Solid Waste	4,205,914	4,386,337	180,423
Storm water	1,973,662	1,737,904	(235,758)
Airport	2,305,467	4,949,760	2,644,293
Total	\$168,596,408	\$180,057,332	\$11,460,924

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

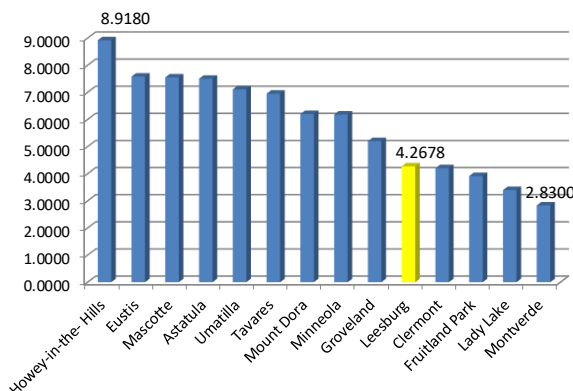


Executive Summary

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

Millage Rate Comparisons All Cities in Lake County									
	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Howey-in-the-Hills	8.0000	8.6965	9.6147	9.5177	9.5177	9.2750	9.2750	9.2750	8.9180
Eustis	6.2432	6.7158	7.5810	7.5810	7.5810	7.5810	7.5810	7.5810	7.5810
Mascotte	9.6147	9.6147	9.6147	9.3000	8.8138	8.3289	7.9316	7.6291	7.5500
Astatula	6.5000	6.2500	6.2500	7.5000	7.5000	7.5000	7.5000	7.5000	7.5000
Umatilla	7.6419	8.2480	8.2480	7.2980	7.2980	7.1089	7.1089	7.1089	7.1089
Tavares	6.8900	6.4462	6.9064	7.1569	6.6166	7.1000	7.0000	7.1119	6.9500
Mount Dora	5.3891	5.6667	5.6667	5.9970	5.9970	5.9970	6.3000	6.3000	6.2000
Minneola	6.5716	6.3000	6.3676	6.2500	6.2069	6.1483	6.2795	6.1900	6.1800
Groveland	5.6000	5.6000	5.4700	5.9900	5.9900	5.6000	5.2000	5.2000	5.2000
Leesburg	4.3179	4.3179	4.3179	4.3179	4.2678	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	4.2061
Fruitland Park	4.3284	4.6442	4.7371	4.7371	4.7371	3.9863	3.9863	3.9134	3.9134
Lady Lake	3.2808	3.2808	3.2808	3.7500	3.5510	3.3962	3.3962	3.3962	3.3962
Montverde	2.8300	2.8300	2.8300	2.8300	2.8300	2.8300	2.8300	2.8300	2.8300

**2019-20 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	
	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20
GLCRA	\$ 131,116,485	\$ 131,329,646	\$ 179,849	\$ 180,605	\$ 244,078	\$ 252,676
CHCRA	91,473,511	95,010,573	121,098	135,529	153,018	189,612
441/27CRA	391,002,265	414,121,677	233,716	329,198	305,006	460,567

Utility Services Tax — Budgeted revenue for the Utility Service Tax totals \$3,680,000, which is an increase of \$50,000 from the prior year's budget.

Communications Service Tax – Based on estimated taxable sales of \$17,951,469, the City expects to realize \$1,085,515, which is a 5.22% levy on telecommunications services.

Business Tax – Business taxes decreased slightly from \$200,000 to \$195,000.

Permit Revenues – Permit revenues decreased from \$974,000 to \$850,000, or 12.7%. The 19-20 budget proposes a fee reduction.

Fire Assessment Fee- This fee will be in effect for the fifth year and remains the same at \$1,200,000. 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 \$264,769 and funding from the Lake Sumter EMS for costs associated with Advanced Life Support (ALS) service provided by the Fire department of \$124,000. Additionally, the budget includes \$145,173 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 \$1,013,285, or 2.4%, from the previous fiscal year.

Projected revenue for the Gas utility is based on current rates and projected usage. Revenues have also been adjusted to consider the projected change in the costs of Natural Gas. This budget reflects a cost decrease in Natural Gas of \$639,263 or 22%.

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

The Solid Waste residential revenues increased from \$4,172,713 to \$4,362,178, or 4.5%.

Miscellaneous Revenues – Rental and lease revenues, primarily associated with the operation of the Leesburg International Airport, increased slightly by \$76,211 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 2017-18 with budgeted income reflected in 2018-19 and 2019-20.

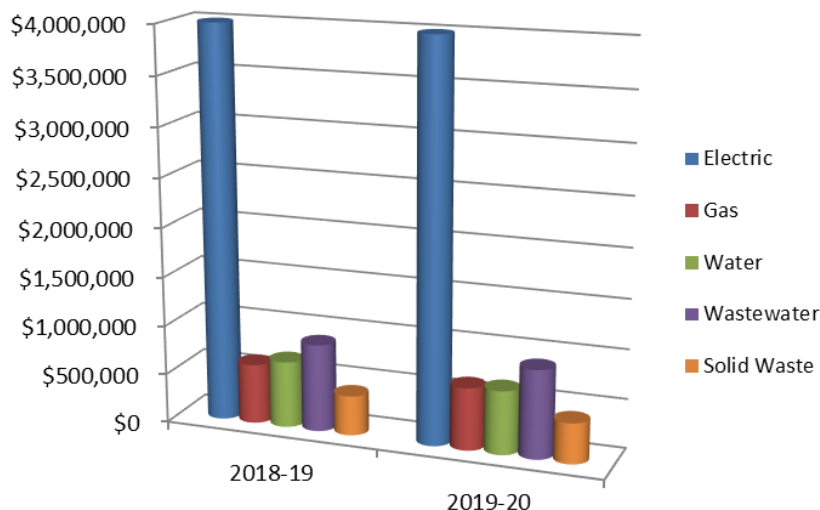
	Operating Interest	Capital Interest	Total
2016-17	\$1,126,393	\$ 7,577	\$ 1,133,970
2017-18	1,523,082	177	1,523,259
2018-19	1,036,824	8,000	1,044,834
2019-20	1,181,993	-0-	1,181,993

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	2018-19		2019-20	
	Percent	Amount	Percent	Amount
Electric	8.12%	\$ 4,000,000	7.96%	\$ 4,000,000
Gas	10.00%	606,204	10.00%	632,906
Water	8.75%	674,296	8.75%	644,618
Wastewater	8.25%	888,998	8.25%	897,152
Solid Waste	10.00%	403,428	10.00%	410,831
TOTAL		\$ 6,572,926		\$ 6,585,507

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	\$ 71,801,354	(\$43,573,999)	(\$4,000,000)	(\$1,481,635)	\$22,745,720	\$7,478,040	\$12,000,000
Gas	\$ 7,724,087	(\$2,185,592)	(\$632,906)	(\$150,359)	\$4,755,240	\$1,172,520	\$ 2,300,000

Projected Fund Balance

Fund	Budget	Percent	Requirement	Projected 09/30/19	Increase/ (Decrease)	Projected 09/30/20
General Fund	\$31,169,870	20%	\$6,233,974	\$11,000,000	\$-0-	\$11,000,000
Water	9,879,597	25%	2,469,899	4,500,000	327,245	4,827,245
Wastewater	17,797,109	25%	4,449,277	11,000,000	-0-	11,000,000
Solid Waste	\$4,386,337	25%	1,096,584	1,800,000	-0-	1,800,000

Positions – Budgeted positions include both full and some part time positions. The total position count increased by 9 positions or to 491 over the previous fiscal year position count of 482. There were 8 positions added in the General Fund and 1 position added in the Other Funds. 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 2019-20 increased \$1,121,463 from \$22,905,145 in fiscal year 2018-19 to \$24,026,608. Other salaries increased by \$168,175 from \$1,927,542 to \$2,095,717, or 8.7%. Fringe benefit costs are projected to decrease \$102,361 from \$10,911,699 to \$10,809,338, or less than 1%. Items included in the current fringe benefits package are:

- The fiscal year 2019-20 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 13.02% and 5% of wages, respectively. The defined contribution plan remained unchanged at 5% in the Fiscal Year 2019-20 budget. City contributions for the municipal police and firemen's plans total 13.78% and 28% of eligible payroll, respectively. Based on current actuarial projections, the contributions are expected to adequately fund the respective plans.
- A self-insured health care program provides for payment of employee health and medical claims, and is managed by the City and a third party administrator. Key components of the primary program include a prescription pharmaceutical plan, a Preferred Provider Organization (PPO) and a Health Maintenance Organization (HMO) for medical treatment and an on-site Employee Wellness Center. The following rate categories are available to employees for health care coverage: employee only, employee and children, employee and spouse and employee and family. The fiscal year 2019-20 budget maintains the same rates as the prior fiscal year. The Health Insurance fund is constantly monitored and evaluated to ensure the fund remains healthy.
- A PTO buy back policy allows employees to sell their unused accrued PTO time back to the City. Employees can earn a maximum accrual of 560 PTO hours or risk losing additional accruals. The employee may not sell back more PTO time than they used in the previous year. The proposed budget includes an appropriation of \$187,573 for General Fund buybacks; approximately \$170,000 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 \$3,480,485, or 3.6%. Significant changes include:

Energy and Gas Costs for the Electric and Gas utilities changed a combined \$374,022 with Electric being \$1,013,285 of the total increase. Conversely, Gas went decreased \$639,263.

The fleet services division charges every department a lease fee to purchase vehicles and equipment replacements. The purchases are recorded in capital outlay of the fleet internal services fund budget. The internal fleet lease charges increased from \$1,296,830 to \$1,722,090, an increase of \$425,260 or 32.8%. The fleet lease fees represent 100% of the amortized replacement values, which is an increase over as last year which was only reflected at 75% of the amortized replacement value. Estimated maintenance fees for vehicles, which are also charged to each department, increased by \$97,600, or 10.2%.

Executive Summary

Additionally, the fleet overhead charge to the departments, which totals \$292,390, increased slightly from the prior year budget of \$291,153. This charge is to cover shop supplies, utilities and other administrative costs incurred by the fleet fund and is allocated based on the number of vehicles a department has.

Utilities across all funds are projected to decrease from \$3,651,428 to \$3,248,112, a decrease of \$403,316, or less than 11%. The main decrease is due to a reduction in the budget for utilities associated with Street lights in the General Fund. The rate structure was adjusted and several fixtures have been switched over to LED.

The General Fund cost allocations increased \$630,776, or 10.8% to the utility funds. Several of the allocations were adjusted in the fiscal year 2019-20 budget.

Other significant items to note: Contract services increased by \$709,947. Overall maintenance, which is spread among the various maintenance categories, has decreased by \$166,471, and training expenses decreased slightly or by \$4,775.

Additionally, the budget also includes depreciation expense of \$7,802,636, which is an increase of \$172,136 over the \$7,630,500 budgeted for fiscal year 2018-19.

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

Capital Projects – The 2018-19 budget includes capital projects from the proposed 5-year Capital Improvement Plan. There has been a \$6,048,468 increase in capital projects from the fiscal year 2018-19 budget of \$18,678,449, or 32.4%.

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

Fund	Amount
Capital Projects	\$4,745,264
Wastewater	7,095,000
Airport	4,207,000
Electric	4,168,340
Fleet	1,884,500
Gas	661,784
Stormwater	625,000
Water	588,500
General	367,529
Building Permits	354,000
Carver Heights CRA	30,000
Total	\$ 24,726,917

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 \$2,259,381 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	2018-19	2019-20
<u>Electric:</u>				
	2007 Bonds	2038	\$963,490	\$ 934,875
	2016 Note	2032	600,686	590,487
	2016 Bonds	2037	1,129,150	1,117,450
			<u>2,693,326</u>	<u>2,642,812</u>
<u>Capital Improvement:</u>				
	2009 Promissory Note	2030	488,335	481,358
	2018 Capital Lease	2027	33,183	34,983
	2013 Bonds	2035	1,023,813	1,015,338
			<u>1,545,331</u>	<u>1,531,679</u>
<u>CRA's:</u>				
GLCRA	2015 Note	2026	101,044	100,716
CHCRA	2016 Bonds	2031	100,000	96,018
Hwy 441/27 CRA	2016 Note	2036	376,115	444,043
			<u>577,159</u>	<u>640,777</u>
<u>Water:</u>				
	2007/ 2013 Bonds	2035/2038	486,686	475,941
	2010 Revenue Note	2026	383,116	380,976
	2016 Bonds	2037	734,799	744,528
			<u>1,604,601</u>	<u>1,601,445</u>
<u>Wastewater:</u>				
	2007/ 2013 Bonds	2035/2038	757,715	740,761
	2010 Revenue Note	2026	460,613	458,040
	2016 Bonds	2037	269,857	273,430
			<u>1,488,185</u>	<u>1,472,231</u>
<u>Gas</u>				
	2007/ 2013 Bonds	2035/2038	233,975	228,809
	2016 Bonds	2037	128,245	129,943
			<u>362,220</u>	<u>358,752</u>
TOTAL			<u>\$ 8,270,822</u>	<u>\$ 8,247,696</u>

Budget Review Calendar – The City Commission Budget Workshops were held July 9th, 11th and 23rd in the City Commission Room. The Commission established the maximum millage rate for fiscal year 2019-20 at the July 22nd regular Commission meeting. The first public hearing to consider adoption of the budget was held September 12th. The public hearing to consider final adoption of the budget was held Monday, September 23rd 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 July 11, 2019 the GFOA awarded the City of Leesburg the Distinguished Budget Presentation Award for the fiscal year 2018-19 budget which is the 21st consecutive year (fiscal years 1999-2019) 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, 2018

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Leesburg, Florida for its annual budget for the fiscal year beginning October 1, 2018. In order to receive this award, a governmental unit must publish a budget that meets the program criteria as a policy document, as an operations guide, as a financial plan, and a communications device.

This award is valid for one year only. The City of Leesburg has received the Distinguished Budget Presentation Award for the last twenty-one consecutive years (fiscal years 1999-2019). We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

LOCATION

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



The City occupies a land area of 41.52 square miles and has a population exceeding 23,000. Leesburg is located about 40 miles northwest of Orlando, Walt Disney World, Universal Studios and other major attractions. The City of Leesburg is approximately 200 miles southeast of the state capital, Tallahassee, 80 miles northeast of Tampa, and 70 miles southwest of Daytona Beach.

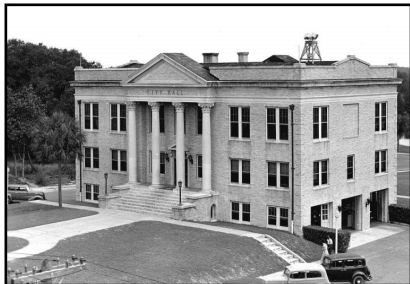
The Florida Legislature created Lake County from portions of Sumter and Orange counties in 1887. From that day forward, the City of Leesburg has been a part of Lake County. It is the oldest of the 14 incorporated municipalities in Lake County, which include Astatula, Clermont, Eustis, Fruitland Park,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

HISTORY

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



Evander & Susan Lee



City Hall (circa 1940)

QUALITY OF LIFE/AMENITIES

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

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

Leesburg's beautiful 65-acre Venetian Gardens Park has been transformed in recent years. Improvements include the creation of the Ski Beach area with a new restroom, walking paths and a new boat ramp. Additionally, the Kid's Korner playground was replaced and a Splash Pad was added. The new Venetian Center will open in November 2019 and is near the restaurant which will 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 help patrons with their reading, information and/or educational needs. Circulation of physical and digital items totaled 290,000 for the year and library programs were attended by over 20,000 people.

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

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 150 employees or more in the City of Leesburg:

Name of Employer	Employees	Type of Business
Central Florida Health Alliance	1,766	Hospital
Lake County School District	701	Education Institution
LifeStream Behavioral Center	503	Mental Health Service Provider
City of Leesburg	491	City Governmental Services
Publix (3 stores)	456	Grocery Stores
Lake Port Properties	400	Retirement Community
Wal-Mart	320	Retail Store
Dura-Stress, Inc	294	Manufacturer
First Baptist Church of Leesburg	216	Church Ministry Services
Cutrale Citrus Juices USA Inc.	203	Citrus Processing
Lake Sumter Community College	184	Higher Education Institution
Leware Construction	150	Construction

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 8.6 percent. Central Florida's direct average asking lease rental rate stood at \$23.78 per square foot, compared to the Statewide average lease rate of \$29.90. 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 2.9 percent unemployment rate in September nearly matched Florida's 3.2 percent rate and was 0.6 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.

Government Structure

MUNICIPAL SERVICES

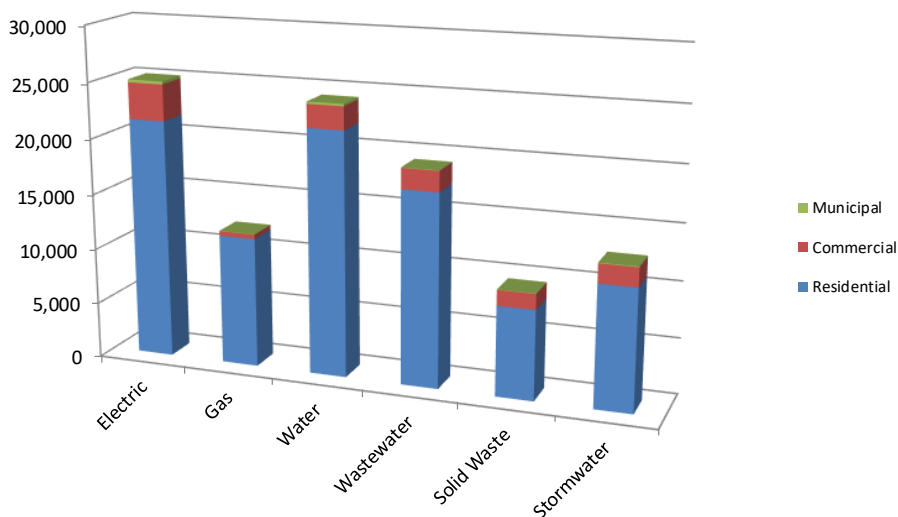
The City provides a traditional mix of general government services including police and fire protection, library, construction and maintenance of streets and infrastructure, storm water drainage, recreational activities, cultural events, planning, zoning, housing and administrative services. In addition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

The rates charged for the use of all the utility systems are reasonably comparable to rates charged by similar utilities. The rates of the Electric system are established by ordinance of the City Commission. The current rate structure of the City (as opposed to the actual rates) is reviewed by the Public Service Commission (PSC). Rates for the use of the Natural Gas, Water, Wastewater and Solid Waste utilities are established by ordinance of the City Commission and are not regulated by any other agency. The City has an active maintenance program and considers all systems to be in good condition.

The following table reflects the customer distributions of the various utility systems when compared to the population and area in square miles of Leesburg totaling 23,993 and 41.52 respectively:

		Residential	Commercial	Municipal	Total	Area Square
<u>System</u>	<u>Established</u>	<u>Customers</u>	<u>Customers</u>	<u>Customers</u>	<u>Customers</u>	<u>Miles</u>
Electric	1921	21,508	3,269	255	25,032	68.0
Gas	1959	11,670	410	35	12,115	97.0
Water	1903	21,918	2,062	195	24,175	94.6
Wastewater	1929	17,300	1,839	39	19,178	94.6
Solid Waste	1925	8,034	1,397	35	9,466	42.17
Stormwater	1991	10,873	1,711	59	12,643	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 General Fund, Stormwater, Police Forfeiture, Police Education Receipts, Recreation Impact Fees, Building Permits, Electric, Water, Wastewater, Airport, Workers Compensation and Fleet Services Funds.

The City currently enjoys a favorable economic environment and local indicators point to continued stability. Many of the economically driven revenues such as those tied to sales have stabilized and become easier to predict. Property values continue to increase which directly impacts Ad Valorem Revenue collections in the General Fund and each of the City's three CRA's. Ad Valorem revenue proceeds are projected to increase by approximately \$369,336 in total.

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

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

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

General government capital spending and improvements are increasing as the City continues major projects that are on-going on in the Venetian Gardens area, constructing a Teen Center and continuing work on the Leesburg Aquatic center which is currently in the design phase. Other projects in the adopted budget include replacement of existing equipment or refurbishment of existing assets. Replacement of existing equipment is closely monitored and performed at the end of its useful life before failure due to fatigue or obsolescence. Grants and other sources are sought for airport maintenance and upkeep. Fleet purchases and maintenance are made through the Fleet Services Fund. Costs associated with Fleet Services are funded through service contracts with those utilizing Fleet assets.

Capital assets purchased and placed in service by the City's enterprise funds are maintained through renewal and replacement funds set aside in restricted cash accounts within the respective enterprise operation. Conversely, the City is preparing for growth in the 470 area and is in the final design stages to expand the Turnpike Wastewater Plant, with the adoption of this budget the total project budget is \$10,000,000.

LONG TERM

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

Planning for growth is an ongoing challenge, as the City expects a population growth of 20,000 to 25,000 over the next 15 years. The City developed an annexation policy to keep growth diversified. In an effort to continue to make growth pay its appropriate cost of additional infrastructure, the City adopted an impact fee for police, fire and recreation. To promote redevelopment, the City Commission approved waiving impact fees for downtown redevelopment and for buildings that have not been occupied for a minimum of six months. The City also collects a library county impact fee and applies for additional resources to meet current and ongoing needs.

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

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

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

Gas – With the approval of Section 25-501 of the City Code of Ordinances in April of 2006, Natural Gas is required in all new subdivisions within the city limits. In addition, the cost of infrastructure is to be borne by the developer. The ordinance does not apply to developments that have an existing natural gas contract or to those that received construction plan approval prior to the adoption of the ordinance. Implementation of this ordinance will significantly reduce future capital outlay. 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 last two budgets have included funding to expand the Turnpike Wastewater Plant to accommodate the upcoming 470 property growth. The Florida aquifer has limited resources and is not expected to keep pace with development. The Central Florida Water Initiative and other similar efforts will take a leading role in developing future water use policies.

Solid Waste – The Solid Waste Division has a long term disposal agreement with Covanta Lake II, Inc. a waste to energy facility that produces electricity by burning municipal solid waste. The five year agreement included an option to extend the contract for three additional five year terms. The negotiated disposal fee is considerably less than the fee recently paid to Lake County and represents a significant savings in operating expenses for the duration of the contract. The utility will continue to replace semi-automated residential side loading trucks with larger, fully automated trucks. The utility is strong enough to transfer cash reserves, if necessary, for Capital Projects.

Financial Planning

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

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

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

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

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

Budget Preparation Process

The fiscal year 2019-20 budget adoption process began at the February 11, 2019, 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 8, 2019.

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 2019-20 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 2019-20 capital requests were presented by the departments to the Commission during the budget workshops held in July and September. Capital requests for fiscal year 2019-20 were adopted on September 23, 2019.

CITY COMMISSION VISION, MISSION AND ORGANIZATIONAL GOALS

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

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

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

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

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

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

Budget Preparation Process

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

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

BASIS OF BUDGETING

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

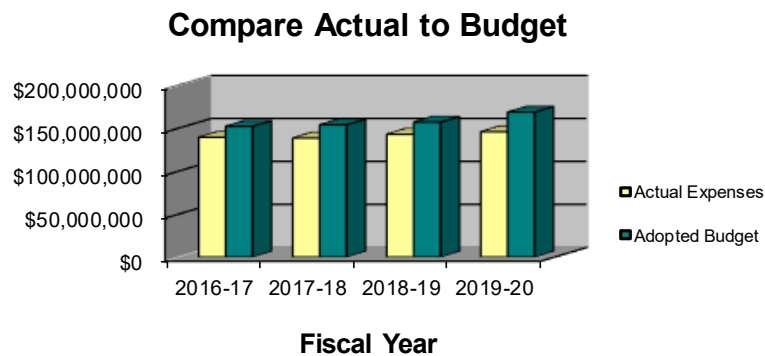
Actual expenses for the utility funds are recorded on the full accrual basis, while other funds are reported on the modified accrual basis. Comparing a budget prepared on the cash basis to actual expenses recorded on the accrual basis can be misleading in a budget document. When comparing fiscal year 2018-19 actual expense to fiscal year 2019-20 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 2018-19	Adopted Budget 2019-20	Average Annual Change
Cash Basis	\$150,851,927	\$180,057,332	19.28
Accrual Basis	\$150,851,927	\$155,690,624	3.21

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

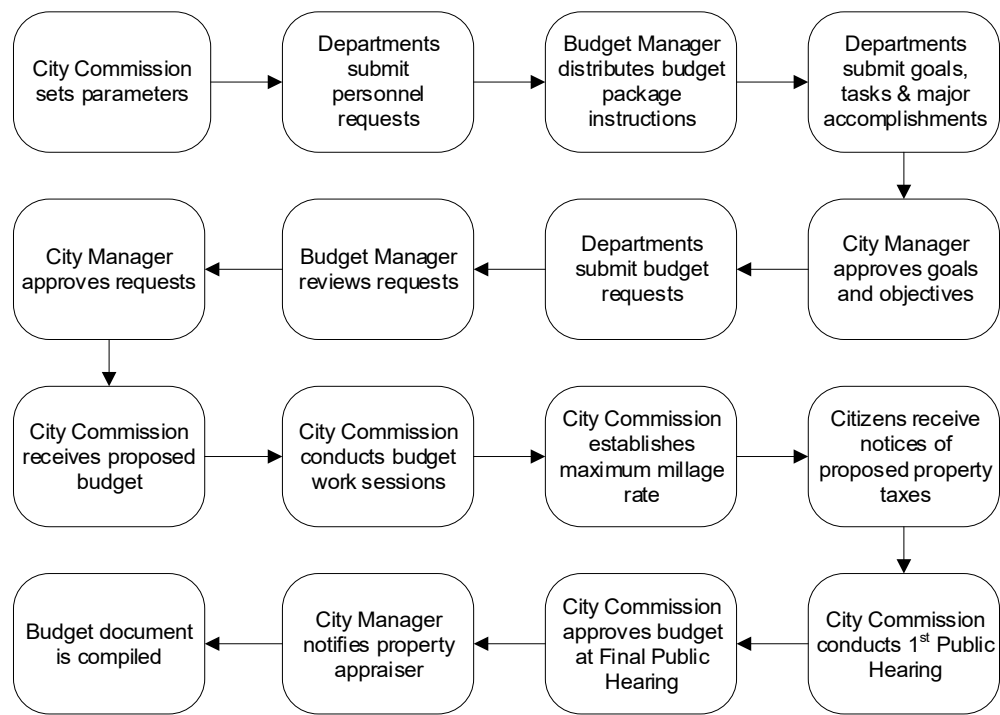
Pursuant to Florida law, two public hearings are required prior to the adoption of a millage rate and budget. At the conclusion of the first Public Hearing held on Thursday, September 12, 2019, the City Commission adopted a resolution to tentatively adopt the millage rate, and another resolution to tentatively adopt the budget. At the first final hearing on September 23, 2019, the City Commission approved a resolution to adopt the final millage rate and a resolution to adopt the 2019-20 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 2019-20

2019 Date, Day	Responsible Party	Required Activity	Requirement Reference
February 11, Monday	City Commission	Adopt budget calendar for the fiscal year 2019-20 budget	
March 25, Monday	Department Directors	Deadline for submission to the Budget Manager of Utility Revenue Projections for fiscal year 2019-20	
April 8, Monday	Department Directors	Deadline for submission to the Budget Manager of budget requests for fiscal year 2019-20	
April 30-May 24, Tuesday- Friday	City Manager	Meet with governmental fund departments to discuss fiscal year 2019-20 budget requests, including goals and tasks	
May 28-June 7, Tuesday-Friday	City Manager	Meet with Utility funds to discuss fiscal year 2019-20 budget requests, including goals and objectives	
On or before June 1, Saturday	Property Appraiser	Provide an estimate of 2019 total assessed values of nonexempt property for budget planning purposes	Section 200.065 (7), Florida Statutes
June 17, Monday	Budget Manager	Present the draft budget for fiscal year 2019-20 to the City Manager for review and analysis	
June 28, Friday	City Manager	Present the draft budget for fiscal year 2019-20 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, Monday	Property Appraiser	Submit 2019 certified taxable values to the City Commission	Florida Statutes, Section 200.065 (1), Florida Statutes
July 8, Monday	City Commission	Adopt Preliminary Fire Assessment Resolution for fiscal year 2019-20	Section 197.3632, Florida Statutes
July 9 & 11, Tuesday & Thursday	City Commission	Conduct budget/capital improvement work session regarding the proposed budget for fiscal year 2019-20	
July 22, Monday	City Commission	Establish the maximum millage rate for fiscal year 2019-20	
July 23, Tuesday	City Commission	Conduct budget/capital improvement work session regarding the proposed budget for fiscal year 2019-20	
On or before August 2, Friday	City Commission	Notify the Property Appraiser of: 1. The Proposed millage rate for 2019; 2. The rolled back millage rate for 2019; 3. The date, time and place of the public hearings to consider the proposed millage rates and tentative budgets	Section 200.065 (2)(b), Florida Statutes

Budget Calendar (Continued)

CITY OF LEESBURG, FLORIDA
BUDGET CALENDAR
FISCAL YEAR 2019-20

2019 Date, Day	Responsible Party	Required Activity	Requirement Reference
On or before August 19, Monday	Finance Director/ City Clerk	Advertise public hearing to adopt the Final Fire Assessment Resolution for 2019-20	Section 197.3632, Florida Statutes
On or before August 24, Saturday	Property Appraiser	Mail notices of proposed property taxes for 2019 to each taxpayer listed on the current year assessment roll	Section 200.065 (2)(b), Florida Statutes, Section 200.069, Florida Statutes
September 9, Monday	City Commission	Conduct public hearing to adopt Annual Fire Assessment Resolution for fiscal year 2019-20	Section 197.3632, Florida Statutes
September 12, Thursday	CRA Board	Establish budgets for Community Redevelopment Agencies	
September 12, Thursday	City Commission	Conduct public hearings to consider adoption of the tentative millage rate for fiscal year 2019-20. 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 19, 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 2019-20	Section 200.065 (2)(d), Florida Statutes, Sections 200.065 (3),(a),(b) and (h)-(l), Florida Statutes
September 23, Monday	City Commission	Conduct public hearings to consider final adoption of the budget/capital improvement plan, and millage rate for fiscal year 2019-20. All hearings <u>must</u> be after 5:00 P.M.	Section 166.241 (3), Florida Statutes, Section 200.065 (2)(d), (e), Florida Statutes
September 26, Thursday	City Commission	Certify to the Property Appraiser the adopted millage rate for fiscal year 2019-20.	Section 200.065 (4), Florida Statutes
December	Budget Manager	Begin Distribution of final budget documents	



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Significant Policies

Budget

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

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

Budget Adjustment Process

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

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

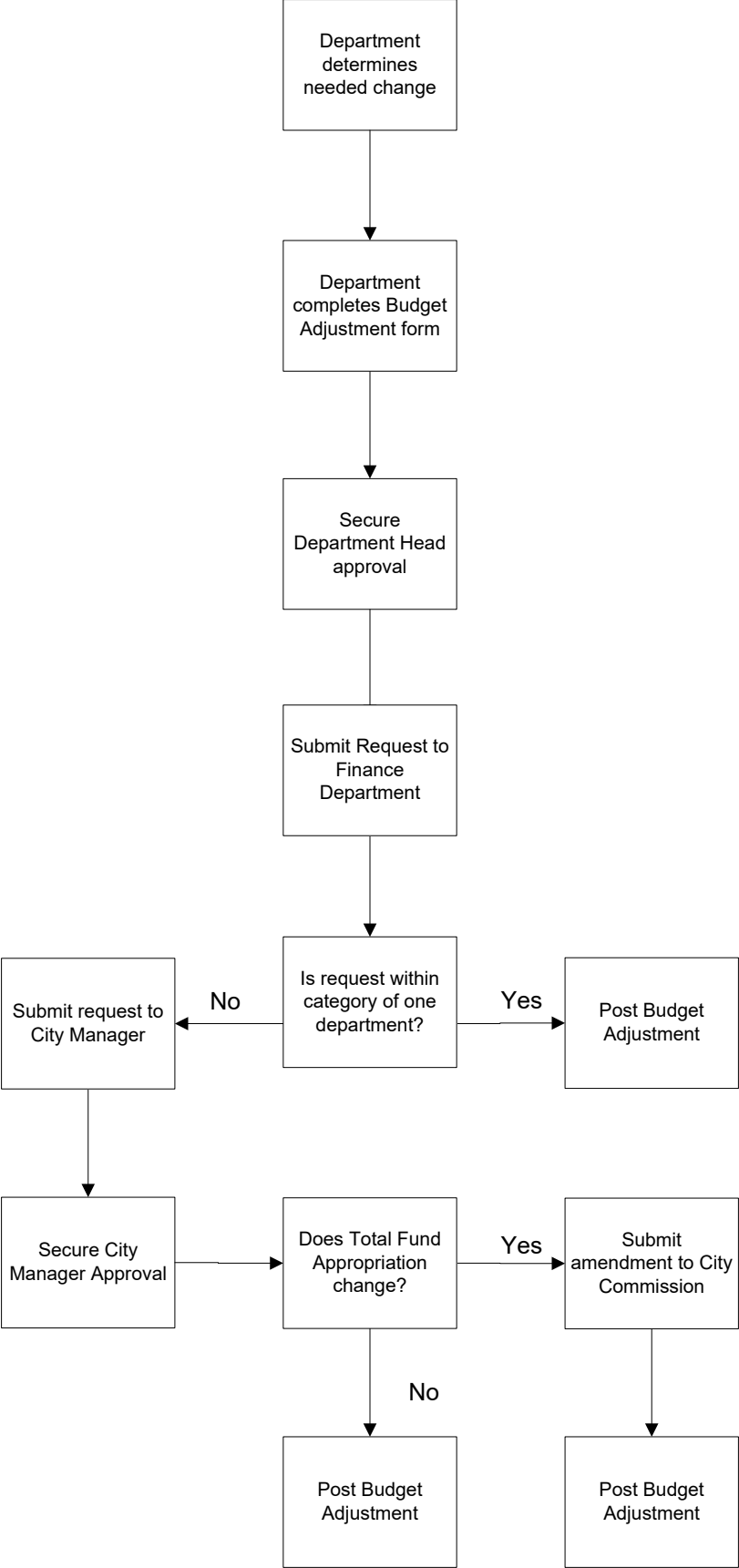
- Additional funding required for an item approved based on an estimated cost
- New items necessary for the operation of the department
- Capital substitution or changes with no fiscal impact
- Appropriations from reserve to increase an appropriation in the same fund for any lawful purpose

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

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

Significant Policies

BUDGET ADJUSTMENT PROCESS



Cash Policy

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

Identity Theft Prevention Policy

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

Deposit Policy

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

Investment Policy

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

Significant Policies

Significant Policies

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

Responsibility

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

Risk Avoidance

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

Investment Techniques

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

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

Cash Reserve Policy

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

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

Creation of Reserves— Ordinance 07-80 (see pages 530-537 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 2019-20 adopted budget, the minimum level of cash required in the general fund is \$6,108,625 (20% of \$30,543,123). Direct cost allocation from the utilities, as well as payments for IT services and fleet services are recorded as a reduction to expense in the appropriate division. During the budget cycles for the years listed below, it appears that the fund balance in the general fund is healthy and improving. It is important to utilize the money available for the citizens as well as maintain a fund balance sufficient to meet the needs of the organization if an emergency arises. The general fund receives a utility transfer of 7.96% 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
<u>GENERAL FUND</u>				
Total Adopted Budget	\$23,487,803	\$24,340,980	\$26,873,816	\$30,543,123
Beginning Fund Balance	12,415,045	13,343,744	11,749,735	11,032,820
Ending Fund Balance *	13,343,744	11,749,735	11,032,820	11,032,820
Percentage of Ending Fund				
Balance to Total Budget	56.8%	48.3%	41.1%	36.1%
Fund Balance Appropriated	\$0	\$0	\$0	\$0

* The ending fund balance for fiscal years 2018-19 and 2019-20 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:

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

\$ 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 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 2018-19	Adopted 2019-20
General	\$ 192,500	\$ 367,529
Building Permits	-0-	354,000
Fleet Services	2,695,100	1,884,500
Stormwater	915,000	625,000
Capital Projects	1,635,000	4,745,264
Electric	3,669,700	4,168,340
Gas	973,999	661,784
Water	1,392,650	588,500
Wastewater	5,905,000	7,095,000
Airport	1,299,500	4,207,000
Carver Heights CRA	-0-	30,000
Total	\$ 18,678,449	\$ 24,726,917

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

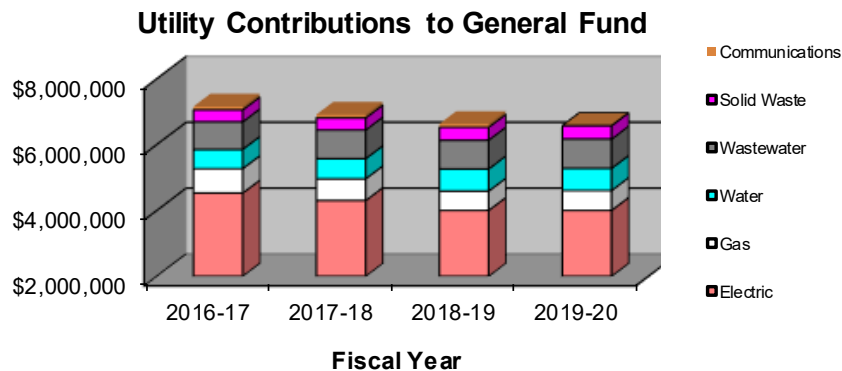
The City will minimize the cost of arbitrage rebate and yield restriction to comply with applicable federal tax codes.

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 2019-20 by fund are as follows:

General Fund

There is no appropriation of fund balance in the General Fund. The Interfund transfers from the utilities increased by \$12,581 from the previous fiscal year.



During the past fiscal year, the City annexed 102 acres. In the past 10 years, the City's boundaries increased by 542 acres or from 26,035 to 26,578 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 continuation of the project to restore storage capacity and remove 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. The Electric Department is extending Feeder L62 from Center substation to connect with Feeder L163 at East Substation. This is part of the work to move the overhead lines from 441 from Perkins St to SR 44.

There are two major reconductoring projects. The first is in Fruitland Park on Dixie Ave. Feeder L703 will be extended to Miller Av. This will help carry the load for the Villages at the west end of Miller Av. The second project is to reductor the Feeder L64 out of North Substation to Griffin Road. The electric department will also extend feeder L69 from North Substation to Griffin Road in preparation for feeding a portion of the load from L65, which will feed the new Villages segment in the southwest part of the electric territory.

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. The electric department is seeing new subdivisions being designed and construction started. These new subdivisions will mean more growth and load for the City of Leesburg.

Gas

New customer service installations in fiscal year 2018-19 remained increased dramatically with the addition of 1,912 residential and commercial services, primarily located in the Villages. Leesburg's natural gas prices remained among the lowest in the state providing our customers with a clean economical energy alternative. The City has remained a member of Florida Gas Utilities.

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

Contractor damage to the Gas utility is relatively low because the majority of the system is constructed of steel pipe. In April 2006 Section 25-501 of the City Code of Ordinances was passed, where natural gas is required in all new developments of more than five units within the city limits with the cost of installation to be borne by the developer. Two new developments were started in fiscal year 2018-19 that this ordinance applies to. This ordinance will serve to significantly reduce the Gas utility's capital outlay in future fiscal years.

The Haines Creek Gate Station was completely rebuilt in 2016 by department staff and utilizes more modern, reliable equipment and will be easier to maintain. A similar rebuild of the Newell Hill station is planned for fiscal year 2019-20. 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.

Budget Summary

Water

In addition to providing award winning, high quality, safe potable water on demand every day, the Water Division plans and executes capital improvements to insure sufficient potable water will be available to customers well into the future. Our strategic priorities are: (1) Maintenance of existing infrastructure; we must take care of what we have; (2) Improve system flexibility, we must interconnect the existing water plants in order to be able to move water supply to where it's needed; (3) Reduction of our per-capita potable water usage; supplies are limited, as we grow each person must use less. We must get better at water conservation and we must expand our use of reclaimed water and alternate water supplies. Our operating budget provides the necessary personnel and funding to meet regulatory requirements and produce high quality water throughout the budget year. The capital program contains projects that support strategic priorities. The budget includes funding for repairs to the treatment and distribution systems to ensure they are running properly. Preliminary design to relocate the utilities on US 441 from Perkins Ave. to Newell Hill is complete. Plans will be completed when FDOT provides funding for the widening project.

Wastewater

The paradigm shift begun two years ago continues. Approximately 1,200 acres along CR 470 was purchased by The Villages (VLC). 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 process. Design 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 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 8,000 residential households and 1,500 commercial establishments within the City limits. Residential customers receive either a 65 or 90-gallon container for household garbage and either a 35 or 65-gallon container for recyclable materials. Residential garbage is collected twice weekly; recyclables are collected once per week. Commercial service is based on the needs of the customer. During fiscal year 2019, we collected 22,966 tons of solid waste. The garbage is transported to the Covanta waste-to-energy incinerator where it is used as fuel to produce electricity. During the same period the Division collected 642 tons of recyclable material and 4,480 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 2018-19 budget to the adopted fiscal year 2019-20 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: General Fund, Stormwater, Police Forfeiture, Police Education Receipts, Recreation Impact Fees, Building Permits, Electric, Water, Wastewater, Airport, Workers Compensation and Fleet Services Funds.. Generally accepted accounting principles as applicable to local government units are followed in the preparation of financial statements and reports. The report is separated by fund type with a brief description of each fund listed on the face of the divider.

Revenue Forecast

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

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

Ad valorem property tax – The specific formula used to estimate current ad valorem tax revenues is calculated by multiplying the approved millage rate (4.2678) 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.

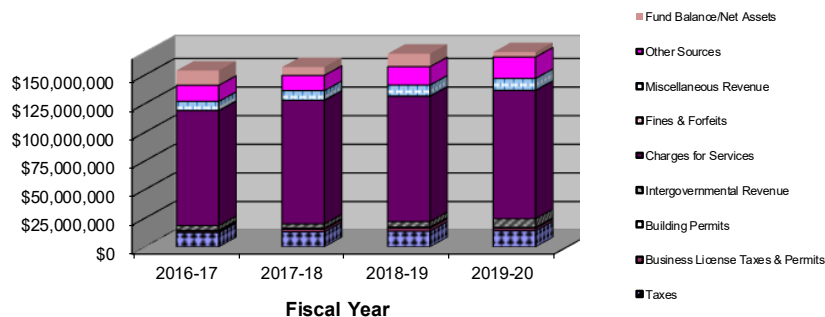
Other Sources – Includes operating transfers and other funding sources for capital purchases. Operating transfers from the enterprise funds are calculated as a percentage (not to exceed 10%) of estimated operating revenues excluding certain fees and taxes.

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:

	2016-17	2017-18	2018-19	2019-20
Taxes	\$ 12,352,180	\$ 13,048,632	\$ 13,663,523	\$ 13,987,776
Business License Taxes & Permits	1,251,500	2,354,816	2,634,474	2,211,699
Building Permits	822,471	909,000	974,000	850,000
Intergovernmental Revenue	4,131,990	3,697,490	4,755,839	7,503,627
Charges for Services	100,397,222	107,909,942	109,469,395	111,983,480
Fines & Forfeits	114,100	108,600	183,000	208,700
Miscellaneous Revenue	7,931,049	8,374,763	9,528,256	10,316,522
Other Sources	14,100,910	13,306,748	16,125,088	18,729,849
Fund Balance/Net Assets	12,826,310	7,236,524	11,262,833	14,265,679
TOTAL SOURCES	\$ 153,927,732	\$ 156,946,515	\$ 168,596,408	\$ 180,057,332

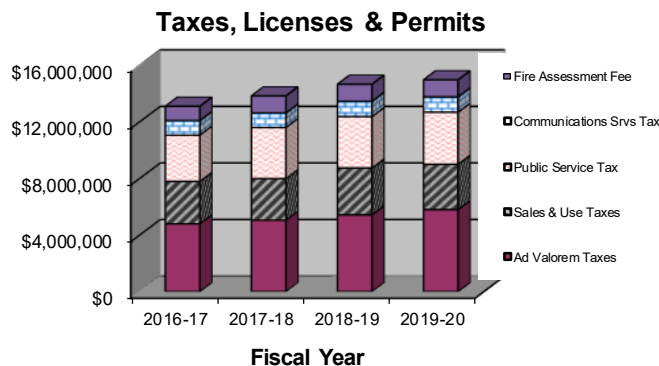
Estimated Revenues and Other Sources



Overall the budget increased by \$11,460,924 or from \$168,596,408 to \$180,057,332.

Taxes, Licenses & Permits

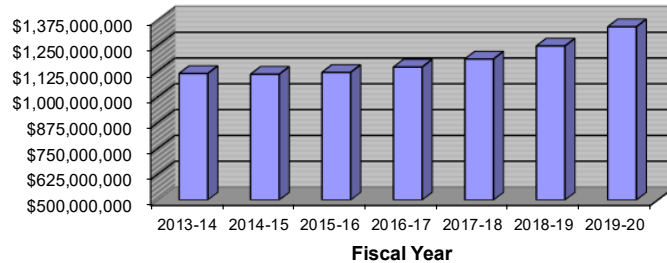
Taxes, Licenses & Permits increased \$222,518. The following graph demonstrates the revenue stream from the five major tax categories.



Ad Valorem Taxes

The current millage rate of 4.2678 is the same as the previous fiscal year. Legislation which was adopted January 29, 2008 allows for an increase in the millage rate based on the change in per capita net income, however the homestead exemption was doubled from \$25,000 to \$50,000; resulting in a decrease of total taxes levied. Property values seem to have stabilized.

Taxable Property Value



	2016-17	2017-18	2018-19	2019-20
Millage Rate (per \$1,000)	4.3179 Mills	4.2678 Mills	4.2678 Mills	4.2678 Mills
Taxable Property Value	\$1,183,332,303	\$1,246,190,097	\$1,339,490,497	\$1,430,585,490
Total Taxes Levied	5,050,226	5,318,490	5,716,678	6,105,453
*Amount Collected	4,847,411	5,142,754	5,487,014	5,800,180
*Percentage Collected	95.9%	96.7%	95.6%	95.0%

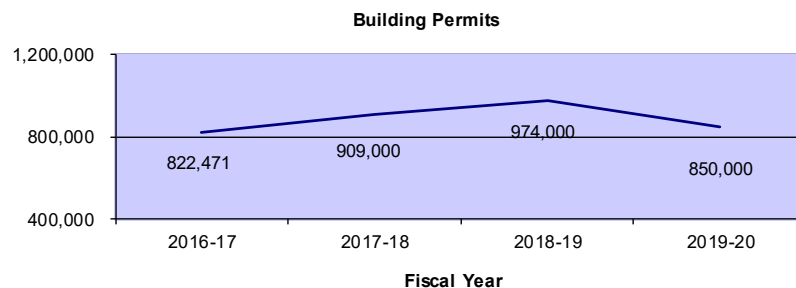
* For fiscal year 2019-20, the amount collected and percentage collected are estimates only, based on a projected collection rate of 95% of the taxable value times the millage rate of 4.2678 mills.

Sales & Use Tax – This tax is generated from sales taxes on the purchase of goods. This category is projected to decrease by \$107,736, or 3.2%. The decrease 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 \$50,000 from the prior fiscal year.

Communication Services Tax – The maximum percentage of 5.22% remained the same. Projections from the State estimated sales of \$17,951,469 based on unpredictable revenues from the state this amount remained the same as the prior fiscal year.

Building Permits– The construction market continues to increase and the amount of available cash in the Building Permits Fund continues to increase. As a result of a compounding health reserve the City will be decreasing building permit fees as of October 1, 2019.



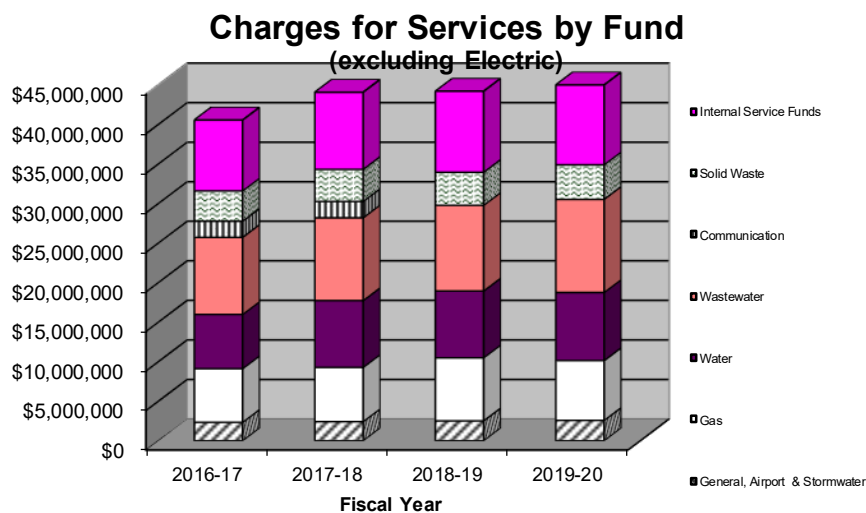
Intergovernmental Revenue

Intergovernmental revenue increased by \$2,747,788 or 57.8% from \$4,755,839 to \$7,503,627. The increase is primarily attributable to increased Capital Projects.

Charges for Services

Charges for Services remained relatively flat only increasing \$2,514,085 or 2.3% from \$109,469,395 to \$111,983,480.

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 2019-20 budget includes an appropriations of fund balance in the following; General Fund \$3,500,000, Stormwater \$100,951, Police Forfeiture \$7,000, Police Education Receipts \$6,000, 000 Recreation Impact Fees \$25,000, Building Permits \$395,179, Electric \$3,868,340, Water \$836,500, Wastewater \$1,552,000, Airport \$99,977, Workers Compensation \$135,681 and Fleet Services \$9,080.

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.

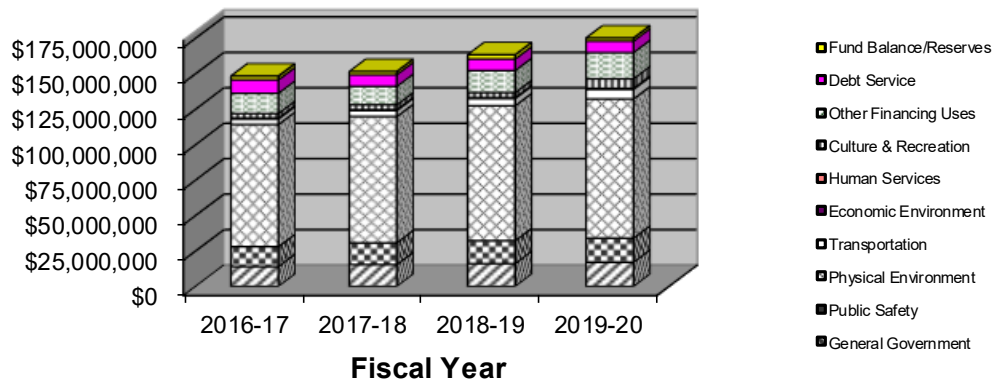
Other Uses - Includes the following activities: debt service, other financing uses and reserves for future capital.

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

SUMMARY OF APPROPRIATIONS BY FUNCTION

	2016-17	2017-18	2018-19	2019-20
General Government	\$ 19,683,767	\$ 20,822,141	\$ 21,385,312	\$ 21,967,249
Public Safety	14,032,600	15,394,629	16,139,847	17,060,312
Physical Environment	86,166,376	89,017,756	95,161,661	98,142,063
Transportation	3,813,025	4,245,387	5,111,407	6,685,867
Economic Environment	706,163	639,886	638,104	793,493
Human Services	5,000	6,000	6,000	6,600
Culture & Recreation	3,227,168	3,386,086	3,506,423	6,765,064
Other Financing Uses	14,235,772	12,981,179	15,526,574	18,381,922
Debt Service	9,468,444	8,263,064	8,120,162	8,105,821
Fund Balance/Reserves	2,589,317	2,190,387	3,000,918	2,148,941
TOTAL APPROPRIATIONS	\$ 153,927,632	\$ 156,946,515	\$ 168,596,408	\$ 180,057,332

Appropriations



The Culture & Recreation category had the largest increase of \$3,258,641 which is attributable to increased Capital Projects including the Pool Complex and the building of a Teen Center.

The general government category minimally increased \$581,937 of 2.7%.

Transportation expenditures increased \$1,574,460 or 30% which is due to an increase in Airport Capital Projects.

The public safety category increased \$920,465 or 5.7%. This increase is directly related to increases in the Police and Fire budgets.

Debt Service decreased slightly or by 14,341 or less than 1%.

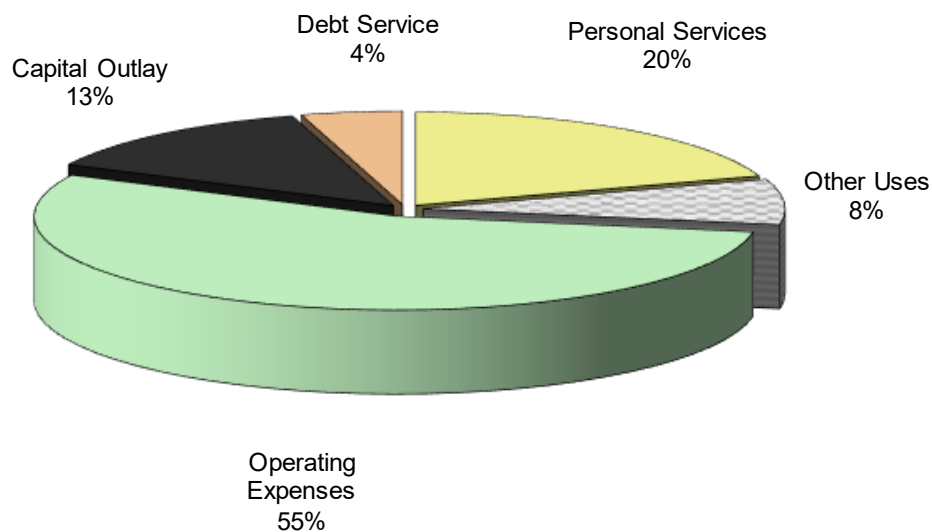
There was an increase in Economic Environment of \$155,389 or 24%.

Physical Environment increased \$2,890,402 or 3.1% this category has the various Utility fund budgets.

The Fund Balance/Reserves category decreased \$851,977 or 28% which reflects a decrease in the budgeted amount the City plans to contribute to Fund Balance.

As presented in the following graph, 55% of the appropriations are related to operating expenses associated with day-to-day services for Leesburg's citizens. Capital outlay and personal services comprise 13% and 20% of the overall budget which can vary from year to year. Other Uses and Debt Service make up the remainder with 8% and 4%. It is important to note that the Grants & Aids category was not presented as it makes up less than 1%.

Expenditures by Category



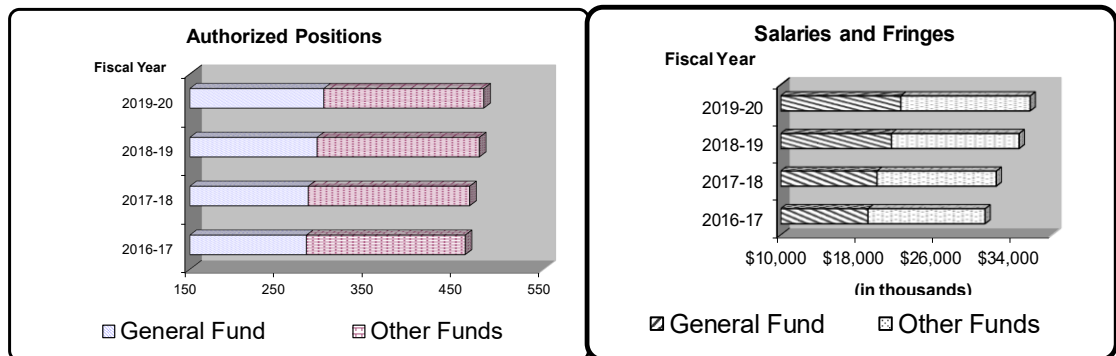
Budget Review

Personal Services

Total personal services costs increased from \$35,744,386 to \$36,931,663, an increase of \$1,187,277 or 3.32%. Components of the increase are reflected below:

	<u>2018-19</u>	<u>2019-20</u>	<u>% Change</u>
Salaries	\$24,832,687	\$26,122,325	5.19%
Fringes	<u>10,911,699</u>	<u>10,809,338</u>	<u>-0.09%</u>
Total	\$35,744,386	\$36,931,663	3.32%

Salaries and fringes increased in the general fund from \$22,401,530 to \$23,107,067 reflecting an increase of \$705,537 or 3.2%. All other funds also experienced an increase in appropriations for salaries and fringes totaling \$481,740 or 3.6%. The changes are shown graphically as follows:



The fiscal year 2019-20 budget reflects an increase in positions, from 482 positions to 491 which include both full and some part time personnel. Of the 9 position increase, 8 positions were added to the General Fund and 1 position was added 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 \$686,889 and \$827,736 respectively are included in this year's budget.

Operating Expenses

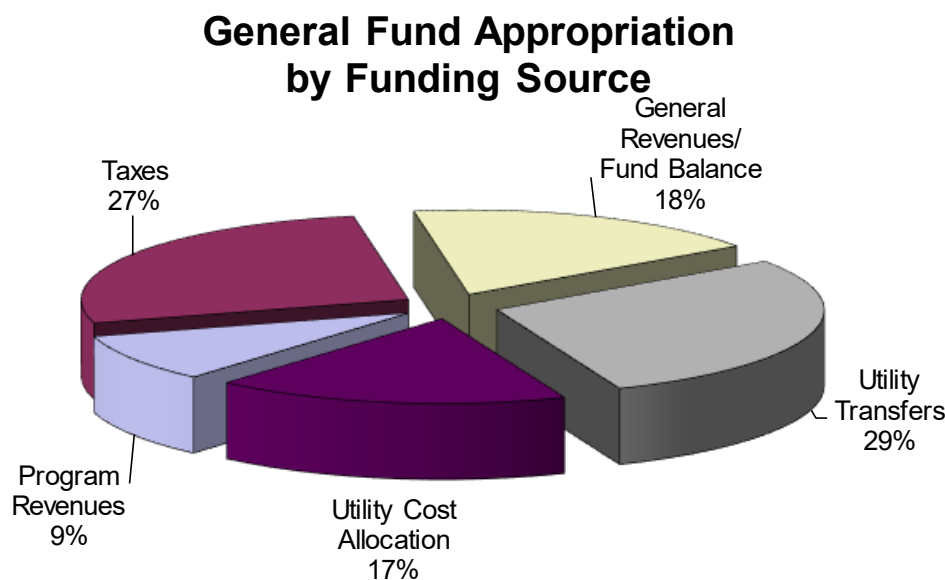
Operating expenses increased \$3,480,485 or 3.6% from \$97,202,097 to \$100,682,582. This is mainly attributable to increases in the cost of power.

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	75%
Executive:	
Administration	85%
City Clerk	75%
City Attorney	34%
Finance:	
Accounting	85%
Customer Service	99%
Purchasing	46%
Warehouse	92%
Human Resources	34%
Information Technology	90%
GIS	90%
Public Works:	
Administration	35%
Facility Services	5%
Community Development– Planning	55%

The City Commission, Executive– Administration, and Finance Accounting percentages were increased. Those changes directly affect the amount of the cost allocation to the various utility departments and conversely decreases the General Funds' overall expenses.. The cost allocation increased \$630,776. The utility cost allocation and transfers to the General Fund account for 46% of the funding sources in the General Fund. The breakdown of the types of funding sources in the General Fund can be viewed graphically as follows:



Capital Outlay

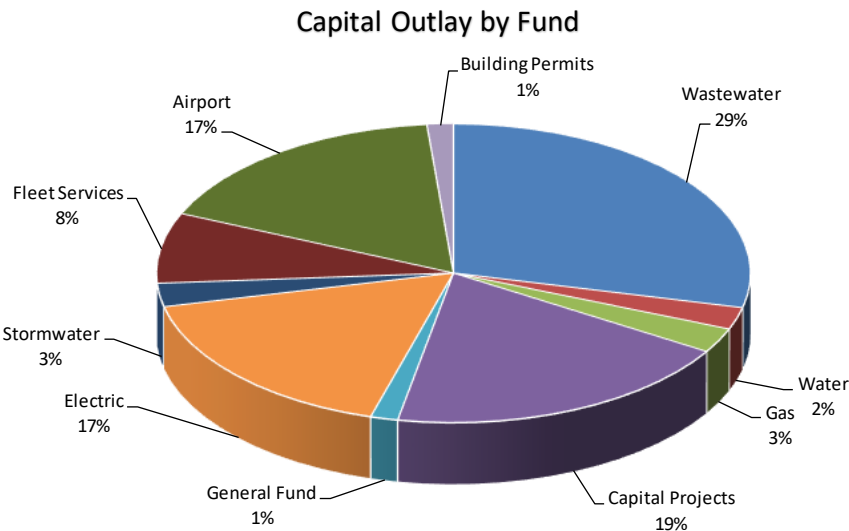
Capital projects in all funds increased from \$18,678,449 in fiscal year 2018-19 to \$24,726,917 in fiscal year 2019-20 or an increase of \$6,048,468 or 32%. The major increases was in the Capital Projects Fund which increased by \$3,110,264 and in the Airport Fund which increased 2,907,500. See page 46 for fund detail.

New Capital Projects– The City is finishing up improvement to the Venetian Gardens area. The current budget includes additional funding for the new Pool Complex which will be located in the downtown GLCRA at the corner of Canal St and Pine Street. Additionally, the City has included funds to construct a Teen Center.

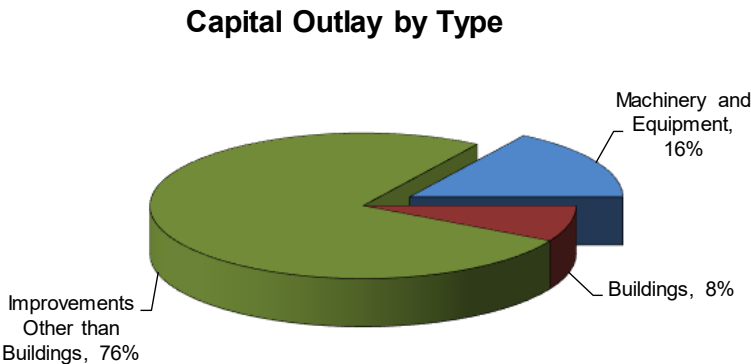
Expansion – Expansion of City limits, population growth and infill drive the need for additional infrastructure and the related purchases necessary to provide the required services. The Gas Department recently expanded into The Villages of South Sumter development. The City collects impact fees for Police, 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	1,639,340
Improvements other than buildings	15,210,264
Machinery and Equipment	<u>3,108,569</u>
TOTAL	\$ 19,958,173

Debt Service

The Debt Service category decreased by \$14,341 from \$8,120,162 in fiscal year 2018-19 to \$8,105,821 in fiscal year 2019-20. The changes are summarized below:

<u>Description</u>	<u>Amount</u>
CRA's	\$ 63,118
Capital Projects	(13,250)
Utility bond issues	<u>(64,209)</u>
TOTAL	<u>\$ (14,341)</u>

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	AA-	AA

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

** Rating agency did not rate this issuance

Budget Review

All bonds are fully registered bonds in denominations of \$5,000 or integral multiples thereof and are collateralized by a pledge of various sources as shown below. As of September 30, 2018, the debt coverage ratio and debt per capita based on the population of 23,993 (BEBR 2019) can be stated as follows:

Type	Debt Ratio	Debt per Capita	Collateralized by Pledge
Capital Improvement Promissory Note, Series 2009	3.51	\$170.36	Local government half-cent sales tax, and a guaranteed portion of state revenue sharing
Capital Improvement Bonds, Series 2013	4.79	\$486.39	Public Service tax, sales tax and guaranteed entitlement, which are subordinate to the 1999 bonds
Electric Revenue Bonds, Series 2007B	5.09	\$317.80	Net Electric system revenues
Refunding Bonds, 2013		756.05	
Refunding Note, 2016		295.63	
Combined		\$1,369.48	
Utility Revenue Bonds, Series 2007B	9.44	\$32.72	Net Gas, Water and Wastewater revenues
Refunding Note, 2010		181.72	
Bonds, Series, 2013		667.69	
Bonds, Series 2016		736.26	
Combined		\$1,598.39	

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

Issue	2020	2021	2022	2023	2024
GLCRA, Revenue Bond, Series 2015	\$ 101,894	\$ 101,537	\$ 102,121	\$ 101,619	\$ 102,058
Hwy 441/27 CRA TI Revenue Note, 2016	489,043	498,992	890,553	889,832	889,722
Capital Improvement Bonds, Series 2009	481,357	477,167	477,386	476,895	475,695
Capital Improvement Bonds, Series 2013	1,021,862	1,023,662	1,018,412	1,021,912	1,023,662
Electric Revenue Bonds, Series 2007B	959,875	964,785	962,630	958,705	963,010
Electric Revenue Note, Series 2016	600,685	600,486	600,052	600,383	600,456
Electric Revenue Bonds, Series 2016	1,132,450	1,130,300	1,132,850	1,129,950	1,132,350
Utility Revenue Bonds, Series 2007B	86,315	83,955	81,595	84,235	81,580
Utility Revenue Bonds, Series 2013	1,394,194	1,399,194	1,396,944	1,396,544	1,399,744
Utility Revenue Bonds, Series 2016	1,161,850	1,157,900	1,158,650	1,158,950	1,163,800
WA/WWT Utility Revenue Note, 2010	815,155	814,264	812,410	814,498	810,526
TOTAL	\$8,244,680	\$8,252,242	\$8,633,603	\$8,633,523	\$8,642,603

Budget Review

DESCRIPTION OF DEBT	PURPOSE	AMOUNT ISSUED	RATES	PRINCIPAL BAL. 11/21/19	RETIREMENT FISCAL YEAR
CRA FUND					
2015 GLCRA Note	Street Scape	1,000,000	2.91%	637,000	2026
2016 US 441/27 CRA Note	Refund 2009 TI Bonds	11,563,000	2.59%	11,353,000	2036
2018 Carver Note (From Electric)		1,200,000	2.50%	1,102,126	2033
TOTAL CRAs		\$ 13,763,000		\$ 13,092,126	
GOVERNMENTAL					
2009 Capital Impr Revenue Note	Refund 1999 Bonds	6,227,400	4.73%	3,792,400	2030
2013 Capital Imp Refunding Revenue Bonds	Refund 2004 Bonds	15,345,000	2%-5%	11,670,000	2035
2018 MSA Capital Lease (Fire)		255,163	4.09%	182,826	2025
TOTAL GOVERNMENTAL FUND		\$ 21,827,563		\$ 15,645,226	
ELECTRIC FUND					
2007B Electric System Revenue Bonds	Fund Balance	11,710,000	5.64% - 5.90%	7,625,000	2032
2016 Electric System Refunding Revenue Note	Refund 2013 SG	8,318,000	2.35%	6,659,000	2032
2016 Electric System Refunding Revenue Bonds	Refund 2007A Bonds & 2014 Note	19,290,000	2%-5%	18,140,000	2037
TOTAL ELECTRIC FUND		\$ 39,318,000		\$ 32,424,000	
GAS FUND					
2013 Utility System Refunding Revenue Bonds	Refund 2004 Bonds	3,523,881	2.00% - 5.00%	2,686,937	2035
2016 Utility System Refunding Revenue Bonds	Refund 2007A (not completely)	2,050,618	2.00% - 5.00%	1,947,040	2037
TOTAL GAS FUND		\$ 5,574,499		\$ 4,633,977	
WATER FUND					
2013 Utility System Refunding Revenue Bonds	Refund 2004 Bonds	7,329,969	2.00% - 5.00%	5,589,047	2035
2010 Utility System Revenue Refunding Note	Plantation	3,632,600	3.85%	1,979,765	2026
2016 Utility System Refunding Revenue Bonds	Refund 2007A (not completely)	11,749,389	2.00% - 5.00%	11,155,920	2037
TOTAL WATER FUND		\$ 22,711,958		\$ 18,724,732	
WASTE WATER FUND					
2013 Utility System Refunding Revenue Bond	Refund 2004 Bonds	10,156,150	2.00% - 5.00%	7,744,016	2035
2007B Utility System Revenue Bond	Fund Balance	1,070,000	5.90%	785,000	2034
2010 Utility System Revenue Refunding Note	Plantation	4,367,400	3.85%	2,380,235	2026
2016 Utility System Refunding Revenue Bonds	Refund 2007A (not completely)	4,314,993	2.00% - 5.00%	4,097,040	2037
TOTAL WASTE WATER FUND		\$ 19,908,543		\$ 15,006,291	
TOTAL CITY DEBT		\$ 123,103,563		\$ 99,526,352	

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

Greater Leesburg CRA, Redevelopment Revenue Note, Series 2015

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

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

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

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

Budget Review

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

Capital Improvement Revenue Bonds, Series 2009

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

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

Capital Improvement Refunding Promissory Note, Series 2013

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

Budget Review

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

Electric System Revenue Bonds, Series 2007 B

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

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

Electric System Refunding Revenue Note, Series 2016

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

Budget Review

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

Electric System Revenue Refunding Bond, Series 2016

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

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

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

Budget Summary

BUDGET SUMMARY
City of Leesburg - Fiscal Year 2019-20 BUDGET
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF LEESBURG, FLORIDA
ARE 6.8% 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
ESTIMATED REVENUES								
Taxes								
Current Ad Valorem Taxes	5,154,848	645,332	0	0	0	0	0	5,800,180
Other Taxes	195,000	2,886,506	0	0	0	340,575	0	3,422,081
Sales & Use Taxes	0	0	0	0	0	0	0	0
Utility Taxes	4,765,515	0	0	0	0	0	0	4,765,515
Licenses & Permits	1,527,500	850,000	0	0	684,199	0	0	3,061,699
Intergovernmental Revenue	2,877,272	1,102,855	0	0	3,523,500	0	0	7,503,627
Charges for Services	803,494	3,000	0	0	100,702,175	0	10,474,811	111,983,480
Fines & Forfeitures	208,700	0	0	0	0	0	0	208,700
Miscellaneous Revenue	910,432	151,252	0	0	2,298,290	6,499,548	457,000	10,316,522
Other Financing Sources	0	19,200	0	0	571,800	0	0	591,000
TOTAL SOURCES	16,442,781	5,658,145	0	0	107,778,964	6,840,123	10,931,811	147,852,804
Transfers In	10,600,362	0	1,535,199	4,745,264	0	0	1,258,024	18,138,849
Debt Proceeds	0	0	0	0	0	0	0	0
Fund Balances/Reserves/Net Assets	3,500,000	433,179	0	0	10,187,739	0	144,761	14,265,679
TOTAL REVENUES, TRANSFERS & BALANCES	30,543,123	6,091,324	1,535,199	4,745,264	117,967,703	6,840,123	12,334,596	180,057,332
EXPENDITURES								
General Government	4,035,413	0	0	1,320,264	0	5,535,000	11,076,572	21,967,249
Public Safety	15,764,933	1,295,379	0	0	0	0	0	17,060,312
Physical Environment	114,330	0	0	0	98,027,733	0	0	98,142,063
Transportation	1,336,107	0	0	400,000	4,949,760	0	0	6,685,867
Economic Environment	167,404	626,089	0	0	0	0	0	793,493
Human Services	6,600	0	0	0	0	0	0	6,600
Culture / Recreation	3,740,064	0	0	3,025,000	0	0	0	6,765,064
Other Financing Uses	243,073	0	0	0	0	0	0	243,073
TOTAL EXPENDITURES	25,407,924	1,921,468	0	4,745,264	102,977,493	5,535,000	11,076,572	151,683,721
Transfers Out	5,035,199	3,111,506	0	0	8,734,120	0	1,258,024	18,138,849
Debt Service	0	641,777	1,535,199	0	5,928,845	0	0	8,105,821
Fund Balances/Reserves/Net Assets	100,000	416,573	0	0	327,245	1,305,123	0	2,148,941
TOTAL APPROPRIATED EXPENDITURES	30,543,123	6,091,324	1,535,199	4,745,264	117,967,703	6,840,123	12,334,596	180,057,332
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 2017-18	Adopted 2018-19	Adopted 2019-20	Actual 2017-18	Adopted 2018-19	Adopted 2019-20
Financial Sources	17,886,007	15,883,742	16,442,761	5,476,422	4,630,532	5,658,145
Financial Uses	(23,200,257)	(24,976,545)	(25,407,924)	(3,797,380)	(2,129,442)	(1,921,468)
Sources over (under) Uses	(5,314,250)	(9,092,803)	(8,965,163)	1,679,042	2,501,090	3,736,677
Operating Transfers In (Out)	7,691,045	9,441,625	12,465,163	(3,805,055)	(3,068,630)	(3,111,506)
Debt Proceeds	0	0	0	0	0	(641,777)
Change in Net Assets Balance	2,376,795	0	3,500,000	(2,126,013)	(567,540)	(16,606)
Net Assets Balance-October 1	13,821,005	16,197,800	16,197,800	6,709,172	4,583,159	4,015,619
Net Assets Balance-September 30	16,197,800	16,197,800	19,697,800	4,583,159	4,015,619	3,999,013

	Debt Service Fund			Capital Projects Fund		
	Actual 2017-18	Adopted 2018-19	Adopted 2019-20	Actual 2017-18	Adopted 2018-19	Adopted 2019-20
Financial Sources	2,501	0	0	347,248	0	0
Financial Uses	(2,519,002)	(1,548,449)	(1,535,199)	(3,615,478)	(1,635,000)	(4,745,264)
Sources over (under) Uses	(2,516,501)	(1,548,449)	(1,535,199)	(3,268,230)	(1,635,000)	(4,745,264)
Operating Transfers In (Out)	2,527,747	1,548,449	1,535,199	3,565,463	1,727,000	4,745,264
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 2017-18	Adopted 2018-19	Adopted 2019-20	Actual 2017-18	Adopted 2018-19	Adopted 2019-20
Operating Revenues	61,503	65,470	66,820	6,800	8,212	7,569
Operating Expenses	(52,478)	(61,483)	(63,165)	(5,078)	(6,730)	(6,587)
Operating Income (Loss)	9,025	3,987	3,655	1,722	1,482	982
Nonoperating Revenues (Expenses)	(997)	1,119	1,653	(117)	117	(199)
Income Before Operating Transfers	8,028	5,106	5,308	1,605	1,599	783
Operating Transfers In (Out)	(4,769)	(5,106)	(5,082)	(702)	(889)	(783)
Net Income (Loss)	3,259	0	226	903	710	0
Net Assets-October 1	85,877	85,712	85,712	11,379	12,282	12,992
Net Assets-September 30	89,136	85,712	85,938	12,282	12,992	12,992

Enterprise Funds (Cont.)

Summary of Revenues, Expenses & Changes in Net Assets

(\$ in Thousands)	Water Utility Fund			Wastewater Utility Fund		
	Actual 2017-18	Adopted 2018-19	Adopted 2019-20	Actual 2017-18	Adopted 2018-19	Adopted 2019-20
Operating Revenues	7,865	8,818	8,931	11,124	11,705	12,246
Operating Expenses	(5,848)	(7,648)	(7,023)	(7,548)	(13,765)	(15,434)
Operating Income (Loss)	2,017	1,170	1,908	3,576	(2,060)	(3,188)
Nonoperating Revenues (Expenses)	(622)	(208)	(590)	(474)	751	356
Income Before Operating Transfers	1,395	962	1,318	3,102	(1,309)	(2,832)
Operating Transfers In (Out)	(578)	(1,030)	(990)	(233)	(889)	(897)
Net Income (Loss)	817	(68)	328	2,869	(2,198)	(3,729)
Net Assets-October 1	26,823	27,640	27,572	39,171	42,040	39,842
Net Assets-September 30	27,640	27,572	27,900	42,040	39,842	36,113

(\$ in Thousands)	Communications Fund			Solid Waste Fund		
	Actual 2017-18	Adopted 2018-19	Adopted 2019-20	Actual 2017-18	Adopted 2018-19	Adopted 2019-20
Operating Revenues	530	0	0	4,088	4,155	4,362
Operating Expenses	(600)	0	0	(3,403)	(3,556)	(3,804)
Operating Income (Loss)	(70)	0	0	685	599	558
Nonoperating Revenues (Expenses)	46	0	0	18	28	24
Income Before Operating Transfers	(24)	0	0	703	627	582
Operating Transfers In (Out)	(8,477)	0	0	(1,186)	(1,138)	(582)
Net Income (Loss)	(8,501)	0	0	(483)	(511)	0
Net Assets-October 1	8,501	0	0	2,645	1,539	1,028
Net Assets-September 30	0	0	0	2,162	1,028	1,028

(\$ in Thousands)	Stormwater Fund			Airport Fund		
	Actual 2017-18	Adopted 2018-19	Adopted 2019-20	Actual 2017-18	Adopted 2018-19	Adopted 2019-20
Operating Revenues	1,529	1,515	1,598	1,195	2,305	4,850
Operating Expenses	(990)	(1,973)	(1,737)	(1,997)	(2,023)	(4,950)
Operating Income (Loss)	539	(458)	(139)	(802)	282	(100)
Nonoperating Revenues (Expenses)	28	25	39	2,216	0	0
Income Before Operating Transfers	567	(433)	(100)	1,414	282	(100)
Operating Transfers In (Out)	0	0	0	790	0	0
Net Income (Loss)	567	(433)	(100)	2,204	282	(100)
Net Assets-October 1	12,921	13,488	13,055	24,929	27,133	27,415
Net Assets-September 30	13,488	13,055	12,955	27,133	27,415	27,315

Internal Service Funds

Summary of Revenues, Expenses & Changes in Net Assets

	Health Insurance		
	Actual 2017-18	Adopted 2018-19	Adopted 2019-20
Operating Revenues	6,458,098	6,835,740	6,479,986
Operating Expenses	(6,475,974)	(6,850,740)	(6,703,169)
Operating Income (Loss)	(17,876)	(15,000)	(223,183)
Nonoperating Revenues (Expenses)	16,228	15,000	19,000
Income Before Operating Transfers	(1,648)	0	(204,183)
Operating Transfers In (Out)	0	0	204,183
Net Income (Loss)	(1,648)	0	0
Net Assets-October 1	1,050,133	1,048,485	1,048,485
Net Assets-September 30	1,048,485	1,048,485	1,048,485

	Workers' Compensation		
	Actual 2017-18	Adopted 2018-19	Adopted 2019-20
Operating Revenues	642,562	605,908	629,144
Operating Expenses	(497,803)	(575,133)	560,642
Operating Income (Loss)	144,759	30,775	1,189,786
Nonoperating Revenues (Expenses)	16,978	0	0
Income Before Operating Transfers	161,737	30,775	1,189,786
Operating Transfers In (Out)	0	0	(204,183)
Net Income (Loss)	161,737	30,775	985,603
Net Assets-October 1	297,715	459,452	490,227
Net Assets-September 30	459,452	490,227	1,475,830

	Fleet Services		
	Actual 2017-18	Adopted 2018-19	Adopted 2019-20
Operating Revenues	2,588,191	2,566,083	3,030,983
Operating Expenses	(2,202,084)	(3,888,681)	(3,085,063)
Operating Income (Loss)	386,107	(1,322,598)	(54,080)
Nonoperating Revenues (Expenses)	146,367	0	45,000
Income Before Operating Transfers	532,474	(1,322,598)	(9,080)
Operating Transfers In (Out)	19,160	0	0
Net Income (Loss)	551,634	(1,322,598)	(9,080)
Net Assets-October 1	8,776,313	9,327,947	8,005,349
Net Assets-September 30	9,327,947	8,005,349	7,996,269

Summary of Revenue Sources

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>REVENUE SOURCES</u>				
Taxes	12,829,463	13,112,506	13,663,523	13,987,776
Licenses and Permits	3,829,994	3,751,589	3,608,474	3,061,699
Intergovernmental Revenue	5,631,796	4,592,216	4,755,839	7,503,627
Charges for Services	105,703,401	103,713,347	109,469,395	111,983,480
Fines and Forfeitures	187,801	375,540	183,000	208,700
Miscellaneous Revenue	14,518,909	16,881,386	9,528,256	10,316,522
Other Sources	27,662,991	27,840,318	27,387,921	32,995,528
TOTAL REVENUE SOURCES	170,364,355	170,266,902	168,596,408	180,057,332

All Funds

Summary of Revenue Sources

All Funds

Summary of Appropriations

Summary of Appropriations

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
001 GENERAL FUND				
Personal Services	19,855,268	21,033,091	22,401,530	23,107,067
Operating Expenses	7,484,998	7,294,230	8,377,262	8,531,321
Capital Outlay	194,264	417,435	192,500	367,529
Debt Service	0	45,927	0	0
Other Uses	(4,130,568)	(1,263,984)	(4,097,476)	(1,512,794)
TOTAL GENERAL FUND	23,403,962	27,526,699	26,873,816	30,543,123
016 GREATER LEESBURG CRA				
Operating Expenses	154,530	180,089	218,159	224,768
Debt Service	100,760	101,313	101,544	101,216
Grants & Aids	0	1,280	0	50,000
Other Uses	0	0	625,000	64,297
TOTAL GLCRA	255,290	282,682	944,703	440,281
017 CARVER HEIGHTS CRA				
Operating Expenses	24,006	53,711	131,786	149,123
Capital Outlay	707,994	2,000,667	0	30,000
Debt Service	0	0	100,500	96,018
Other Uses	0	0	41,830	0
TOTAL CHCRA	732,000	2,054,378	274,116	325,141
018 US HWY 441/27 CRA				
Operating Expenses	4,638	4,702	4,446	3,946
Debt Service	16,079,539	369,503	376,615	444,543
Grants and Aids	9,494	51,650	0	0
Other Uses	0	0	176,661	352,276
TOTAL 441/27CRA	16,093,671	425,855	557,722	800,765
121 POLICE FORFEITURE				
Operating Expenses	6,111	45	7,018	7,000
Other Uses	0	9,467	0	0
TOTAL POLICE FORFEITURE	6,111	9,512	7,018	7,000
122 POLICE EDUCATION RECEIPTS				
Operating Expenses	9,454	5,078	5,000	6,000
TOTAL POLICE EDUCATION RECEIPTS	9,454	5,078	5,000	6,000
132 DISCRETIONARY SALES TAX				
Operating Expenses	501	101	0	0
Other Uses	2,070,780	2,862,712	2,483,732	2,259,381
TOTAL DISCRETIONARY SALES TAX	2,071,281	2,862,813	2,483,732	2,259,381
133 GAS TAX				
Operating Expenses	258	95	0	0
Other Uses	973,640	1,212,452	799,167	827,125
TOTAL GAS TAX	973,898	1,212,547	799,167	827,125

Summary of Appropriations (Continued)

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
141 POLICE IMPACT FEES				
Operating Expenses	111	21,961	5,000	0
Capital Outlay	0	198,090	0	0
Other Uses	7,300	7,680	0	0
TOTAL POLICE IMPACT FEES	7,411	227,731	5,000	0
142 FIRE IMPACT FEES				
Other Uses	160	180	0	0
TOTAL FIRE IMPACT FEES	160	180	0	0
143 RECREATION IMPACT FEES				
Operating Expenses	42	9	0	0
Other Uses	219,985	43,170	25,000	25,000
TOTAL RECREATION IMPACT FEES	220,027	43,179	25,000	25,000
151 BUILDING PERMITS FUND				
Personal Services	493,371	543,936	671,868	786,210
Operating Expenses	115,109	126,967	139,640	142,169
Capital Outlay	20,545	26,080	0	354,000
Other Uses	0	0	191,092	0
TOTAL BUILDING PERMITS FUND	629,025	696,983	1,002,600	1,282,379
013 HOUSING ASSISTANCE FUND				
Personal Services	29,102	41,620	39,081	47,108
Operating Expenses	63,875	64,853	58,880	71,144
Capital Outlay	13,305	0	0	0
Other Uses	0	0	12,219	0
TOTAL HOUSING ASSISTANCE FUND	106,282	106,473	110,180	118,252
021 DEBT SERVICE				
Debt Service	2,519,002	1,494,473	1,548,449	1,535,199
Other Uses	307	0	0	0
TOTAL DEBT SERVICE	2,519,309	1,494,473	1,548,449	1,535,199
031 CAPITAL PROJECTS				
Personal Services	1,959	14,396	0	0
Operating Expenses	202,823	172,570	0	0
Capital Outlay	3,410,696	4,396,247	1,635,000	4,745,264
TOTAL CAPITAL PROJECTS	3,615,478	4,583,213	1,635,000	4,745,264
041 ELECTRIC				
Personal Services	4,873,343	4,580,704	4,761,860	4,962,279
Operating Expenses	52,462,570	52,106,924	55,573,836	57,066,269
Capital Outlay	2,270,736	1,644,738	985,471	974,180
Debt Service	1,377,691	1,335,699	2,602,448	2,561,629
Grants & Aides	109	0	0	0
Other Uses	288,805	(426,873)	5,687,507	5,920,052
TOTAL ELECTRIC	61,273,254	59,241,192	69,611,122	71,484,409

All Funds

Summary of Appropriations (Continued)

All Funds

Summary of Appropriations (Continued)

Summary of Appropriations (Continued)

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
042 GAS				
Personal Services	1,213,191	1,421,973	1,556,253	1,613,401
Operating Expenses	3,917,848	4,118,187	5,132,006	5,190,083
Capital Outlay	56,365	1,217,774	105,500	14,200
Debt Service	189,547	182,753	357,921	354,234
Grants and Aides	170,575	154,375	161,975	0
Other Uses	1,330,644	(1,011,594)	1,022,717	552,169
TOTAL GAS	6,878,170	6,083,468	8,336,372	7,724,087
043 WATER				
Personal Services	1,424,356	1,460,416	1,699,364	1,672,876
Operating Expenses	4,138,096	4,382,837	4,562,770	4,687,250
Capital Outlay	294,951	818,605	1,311,500	588,500
Debt Service	757,337	741,307	1,551,080	1,547,457
Other Uses	881,938	182,460	1,105,429	1,392,014
TOTAL WATER	7,496,678	7,585,625	10,230,143	9,888,097
044 WASTEWATER				
Personal Services	2,337,608	2,321,624	2,457,320	2,597,923
Operating Expenses	5,393,823	5,542,611	5,408,098	5,666,509
Capital Outlay	965,819	1,823,100	5,825,000	7,095,000
Debt Service	671,982	658,729	1,481,605	1,465,525
Other Uses	(347,756)	(1,260,854)	963,998	972,152
TOTAL WASTEWATER	9,021,476	9,085,210	16,136,021	17,797,109
045 COMMUNICATIONS				
Personal Services	533,888	229,642	0	0
Operating Expenses	1,137,881	412,750	0	0
Capital Outlay	380,359	51,403	0	0
Debt Service	14,749	9,613	0	0
Other Uses	(291,126)	8,770,956	0	0
TOTAL COMMUNICATIONS	1,775,751	9,474,364	0	0
046 SOLID WASTE				
Personal Services	1,167,525	1,085,965	1,125,848	1,047,528
Operating Expenses	2,298,328	2,534,961	2,353,696	2,574,535
Grants & Aids	0	0	0	181,975
Other Uses	1,123,413	1,073,747	726,370	582,299
TOTAL SOLID WASTE	4,589,266	4,694,673	4,205,914	4,386,337
048 AIRPORT				
Personal Services	135,996	136,337	134,344	139,221
Operating Expenses	2,281,416	2,005,942	589,611	1,530,539
Capital Outlay	523,674	1,983,071	1,299,500	3,280,000
Other Uses	(936,872)	(2,128,357)	282,012	0
TOTAL AIRPORT	2,004,214	1,996,993	2,305,467	4,949,760
014 STORMWATER				
Personal Services	354,243	243,311	288,532	335,890
Operating Expenses	851,845	737,058	820,130	777,014
Capital Outlay	1,995,444	216,257	865,000	625,000
Other Uses	(2,224,791)	(206,085)	0	0
TOTAL STORMWATER	976,741	990,541	1,973,662	1,737,904

Summary of Appropriations (Continued)

All Funds

Summary of Appropriations (Continued)

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
061 POLICE PENSION				
Operating Expenses	1,078,160	1,232,806	1,080,000	1,120,000
Other Uses	0	0	693,975	637,739
TOTAL POLICE PENSION	1,078,160	1,232,806	1,773,975	1,757,739
062 FIRE PENSION				
Operating Expenses	1,350,668	1,409,417	1,215,000	1,400,000
Other Uses	0	0	225,932	293,576
TOTAL FIRE PENSION	1,350,668	1,409,417	1,440,932	1,693,576
063 GENERAL EMPLOYEES PENSION				
Operating Expenses	2,843,853	2,964,101	2,855,000	3,015,000
Other Uses	0	0	255,289	373,808
TOTAL GENERAL EMPLOYEE	2,843,853	2,964,101	3,110,289	3,388,808
064 HEALTH INSURANCE				
Personal Services	97,167	68,741	63,568	66,770
Operating Expenses	6,563,273	6,407,233	6,787,172	6,636,399
TOTAL HEALTH INSURANCE	6,660,440	6,475,974	6,850,740	6,703,169
065 WORKERS' COMPENSATION				
Personal Services	39,588	37,644	49,916	50,642
Operating Expenses	65,976	460,159	525,217	510,000
Other Uses	0	0	30,775	204,183
TOTAL WORKERS' COMP	105,564	497,803	605,908	764,825
066 RISK MANAGEMENT				
Operating Expenses	651,700	683,222	703,691	727,698
TOTAL RISK MANAGEMENT	651,700	683,222	703,691	727,698
510 FLEET FUND				
Personal Services	489,013	459,128	494,902	504,748
Operating Expenses	1,568,172	1,745,596	648,679	645,815
Capital Outlay	1,567,695	1,257,601	2,695,100	1,884,500
Other Uses	(1,586,523)	(1,231,382)	1,201,988	1,103,841
TOTAL FLEET FUND	2,038,357	2,230,943	5,040,669	4,138,904
ALL FUNDS				
Personal Services	33,045,618	33,678,528	35,744,386	36,931,663
Operating Expenses	94,670,065	94,668,215	97,202,097	100,682,582
Capital Outlay	12,401,847	16,051,068	14,914,571	19,958,173
Debt Service	21,710,607	4,939,317	8,120,162	8,105,821
Grants and Aids	180,178	207,305	161,975	331,975
Other Uses	(2,620,664)	6,633,695	12,453,217	14,047,118
TOTAL APPROPRIATIONS	159,387,651	156,178,128	168,596,408	180,057,332

Personal Services

Change in Authorized Positions by Fund/Department

Change in Authorized Positions by Fund/Department

<u>DEPARTMENT/DIVISION</u>	<u>2018-19</u>	<u>2019-20</u>	<u>NET</u>	<u>REASON FOR CHANGE</u>
GENERAL FUND				
Legislative	5.00	5.00	0.00	
Executive	5.90	5.65	(0.25)	Deputy City Mgr/Econ & Comm Services funding change (-0.25)
Finance	41.35	42.35	1.00	Utility Billing Supervisor- Customer Service (+1)
Human Resources	4.20	4.20	0.00	
Information Technology	11.50	11.50	0.00	
Geographic Information Systems	4.50	4.50	0.00	
Police	100.00	101.00	1.00	Code Enforcement Officer (+1)
Fire	48.00	51.00	3.00	Firefighter (+3)
Public Works	25.60	25.85	0.25	Senior Deputy Director funding change (+0.25) Maintenance Worker I (-1), Maintenance Worker II (-1), Facilities Maintenance Lead (+1), Grounds Maintenance Lead (+1)
Planning & Zoning	6.25	6.25	0.00	
Housing & Economic	1.00	1.00	0.00	
Library	32.00	32.00	0.00	
Recreation	16.00	19.00	3.00	Maintenance Worker I (+2), Maintenance Worker II (+1),
GENERAL FUND TOTAL	<u>301.30</u>	<u>309.30</u>	<u>8.00</u>	
Electric	45.00	45.00	0.00	
Gas	23.00	23.00	0.00	
Water	27.70	27.75	0.05	Customer Relations Specialist funding change (-0.20), Senior Deputy Director funding change (+0.25)
Wastewater	41.04	41.29	0.25	Senior Deputy Director funding change (+0.25)
Stormwater	5.66	6.01	0.35	Customer Relations Specialist funding change (+0.20), Senior Deputy Director funding change (+0.15)
Communications	0.00	0.00	0.00	
Solid Waste	17.00	16.10	(0.90)	Deputy Director of Public Works (-1), Senior Deputy Director funding change (+0.10)
Airport	2.10	2.10	0.00	
Health Insurance	0.80	0.80	0.00	
Workers Compensation	0.65	0.65	0.00	
Fleet Services	8.00	8.00	0.00	
Affordable Housing	1.00	1.00	0.00	
Building Permits	8.75	10.00	1.25	Deputy City Mgr/Econ & Comm Services funding change (+0.25), Permit Supervisor (+1)
OTHER FUNDS TOTAL	<u>180.70</u>	<u>181.70</u>	<u>1.00</u>	
ALL FUNDS TOTAL	<u>482.00</u>	<u>491.00</u>	<u>9.00</u>	

Authorized Positions by Fund/Department

Personal Services

Authorized Positions by Fund/Department

<u>DEPARTMENT/DIVISION</u>	2016-17	2017-18	2018-19	2019-20
GENERAL FUND				
Legislative	5.00	5.00	5.00	5.00
Executive	5.90	6.90	5.90	5.65
Finance	41.00	41.00	41.35	42.35
Human Resources	3.95	3.95	4.20	4.20
Information Technology	11.00	11.00	11.50	11.50
Geographic Information Systems	5.00	5.00	4.50	4.50
Police	91.00	98.00	100.00	101.00
Fire	47.00	47.00	48.00	51.00
Public Works	24.60	25.60	25.60	25.85
Planning & Zoning	5.25	5.25	6.25	6.25
Housing & Economic Development	1.00	1.00	1.00	1.00
Library	28.00	28.00	32.00	32.00
Recreation	15.00	16.00	16.00	19.00
GENERAL FUND TOTAL	283.70	293.70	301.30	309.30
Electric	45.00	45.00	45.00	45.00
Gas	20.00	20.00	23.00	23.00
Water	26.75	26.75	27.70	27.75
Wastewater	42.09	42.09	41.04	41.29
Stormwater	5.66	5.66	5.66	6.01
Communications	6.00	6.00	0.00	0.00
Solid Waste	16.90	16.90	17.00	16.10
Airport	2.10	2.10	2.10	2.10
Health Insurance	0.80	0.80	0.80	0.80
Workers Compensation	0.25	0.25	0.65	0.65
Fleet Services	8.00	8.00	8.00	8.00
Affordable Housing	1.00	1.00	1.00	1.00
Building Permits	7.75	8.75	8.75	10.00
OTHER FUNDS TOTAL	182.30	183.30	180.70	181.70
ALL FUNDS TOTAL	466.00	477.00	482.00	491.00

Personal Services Cost

Authorized Positions by Fund/Department

Authorized Positions by Fund/Department

<u>DEPARTMENT/DIVISION</u>		<u>AUTH</u>	<u>*SALARIES</u>	<u>OTHER</u>	<u>FRINGES</u>	<u>TOTAL</u>
GENERAL FUND		POS		SALARIES		
1100	Legislative	5.00	57,983	6,632	64,990	129,605
1200	Executive	5.65	520,271	189,873	176,560	886,704
1300	Finance	42.35	1,798,415	31,000	762,644	2,592,059
1400	Human Resources	4.20	177,571	3,500	79,582	260,653
1600	Information Technology	11.50	745,046	15,000	242,694	1,002,740
1700	Geographic Information Systems	4.50	261,486	2,000	86,178	349,664
2100	Police	101.00	5,311,422	538,483	2,585,743	8,435,648
2200	Fire	51.00	2,959,615	437,902	1,762,149	5,159,666
5100	Public Works	25.85	853,059	45,060	405,122	1,303,241
6100	Planning & Zoning	6.25	338,357	2,000	109,167	449,524
6200	Housing & Economic Development	1.00	95,171	0	32,464	127,635
7100	Library	32.00	821,057	46,778	278,806	1,146,641
8100	Recreation	19.00	719,311	169,900	374,076	1,263,287
GENERAL FUND TOTAL		309.30	14,658,764	1,488,128	6,960,175	23,107,067
5171	Stormwater Fund	6.01	224,342	5,000	106,548	335,890
1000	Electric Fund	45.00	3,453,715	324,350	1,184,214	4,962,279
2000	Gas Fund	23.00	1,087,701	44,000	481,700	1,613,401
3000	Water Fund	27.75	1,117,167	66,000	489,709	1,672,876
4000	Wastewater Fund	41.29	1,695,206	96,750	805,967	2,597,923
5140	Solid Waste Fund	16.10	642,190	50,500	354,838	1,047,528
8100	Airport	2.10	105,016	0	34,205	139,221
1340	Health Insurance Fund	0.80	53,505	0	13,265	66,770
1350	Workers Compensation Fund	0.65	38,870	0	11,772	50,642
5110	Fleet Services Fund	8.00	364,833	2,500	137,415	504,748
6255	Affordable Housing	1.00	33,351	0	13,757	47,108
6100	Building Permits Fund	10.00	551,948	18,489	215,773	786,210
OTHER FUNDS TOTAL		181.70	9,367,844	607,589	3,849,163	13,824,596
ALL FUNDS TOTAL		491.00	24,026,608	2,095,717	10,809,338	36,931,663

This schedule does not include temporary employees.

*Salaries include wages and standby pay

Revenue Sources and Appropriations

General Fund

Revenue Sources and Appropriations

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>REVENUE SOURCES</u>				
Taxes	9,503,940	9,682,005	9,811,696	10,115,363
Licenses and Permits	1,527,224	1,540,698	1,500,000	1,527,500
Intergovernmental	2,521,105	2,600,258	2,791,481	2,877,272
Charges for Services	680,079	726,039	821,728	803,494
Fines and Forfeitures	158,906	356,383	183,000	208,700
Miscellaneous	733,435	1,110,293	775,837	910,432
Other Sources	9,343,569	14,670,195	10,990,074	14,100,362
TOTAL REVENUE SOURCES	24,468,258	30,685,871	26,873,816	30,543,123
<u>APPROPRIATIONS</u>				
City Commission	67,570	71,688	71,132	41,716
Executive	2,122,517	4,892,712	2,544,116	5,836,298
Finance	481,004	474,190	496,040	322,993
Human Resources	203,854	208,387	237,320	249,743
Information Technology	322,470	320,562	308,188	353,676
Geographic Information Systems	35,596	29,549	36,278	39,098
Police	8,082,083	8,608,795	9,579,924	9,700,616
Fire	5,354,911	5,944,386	5,731,397	6,064,317
Public Works	3,171,010	3,279,442	3,966,205	3,793,711
Community Development	193,359	182,947	236,041	233,487
Economic Development	248,455	191,098	185,752	167,404
Library	1,443,146	1,503,941	1,601,545	1,668,706
Recreation	1,677,987	1,819,002	1,879,878	2,071,358
TOTAL APPROPRIATIONS	23,403,962	27,526,699	26,873,816	30,543,123



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Revenue Detail

General Fund

Revenue Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>TAXES</u>				
31101 Current Property Taxes	4,593,425	4,748,726	4,896,181	5,154,848
31102 Delinquent Property Taxes	19,179	5,696	0	0
31410 Electric - Utility Services Tax	2,965,788	3,013,820	2,995,000	3,020,000
31430 Water - Utility Services Tax	343,949	339,751	340,000	360,000
31440 Gas - Utility Services Tax	234,901	249,123	235,000	245,000
31490 Reuse Water - Services Tax	61,644	53,587	60,000	55,000
31502 Communication Services Tax	1,089,220	1,076,822	1,085,515	1,085,515
31601 Business Tax Receipts	195,834	194,480	200,000	195,000
TOTAL TAXES	9,503,940	9,682,005	9,811,696	10,115,363
<u>LICENSES AND PERMITS</u>				
32310 Electric - Franchise Fees	207,474	215,670	200,000	215,000
32370 Solid Waste - Franchise Fees	98,759	107,123	90,000	105,000
32521 Fire Assessment Fee	1,211,016	1,212,405	1,200,000	1,200,000
32909 Taxi Cab Permits	225	0	0	0
32921 Foreclosure Reg. Fee	9,750	5,500	10,000	7,500
TOTAL LICENSES & PERMITS	1,527,224	1,540,698	1,500,000	1,527,500
<u>INTERGOVERNMENTAL REVENUES</u>				
33121 Public Safety - Police (Federal)	17,038	19,269	202,883	145,173
33171 ERATE	16,805	15,642	14,400	14,400
33191 Federal- Emergency Mgmt.	34,782	0	0	0
33422 Fire Department	8,250	0	0	0
33473 Joint Partnership Agreement	11,467	11,467	61,467	132,056
33491 State- Emergency Mgmt.	5,797	0	0	0
33512 Revenue Sharing	545,374	575,720	564,803	599,931
33514 Mobile Home Licenses	78,139	79,892	77,000	79,000
33515 Alcoholic Beverage License	22,145	24,626	22,000	25,000
33518 Half Cent Sales Tax	1,289,822	1,365,801	1,359,346	1,411,943
33522 Fire Supplemental Comp	18,182	16,722	18,000	16,500
33541 Rebate/Vehicles - Gas	43,300	44,710	43,000	44,000
33721 Public Safety - Police	10,249	0	0	0
33771 Library Grant	0	11,956	0	0
33803 ALS-Lake County	117,431	124,636	120,000	124,000
33807 Library-Lake County	282,565	288,587	288,582	264,769
33811 County Licenses	19,759	21,230	20,000	20,500
TOTAL INTERGOVERNMENTAL	2,521,105	2,600,258	2,791,481	2,877,272

General Fund

Revenue Detail (Continued)

Revenue Detail (Continued)

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>CHARGES FOR SERVICES</u>				
34111 Credit Report Fees	9,853	6,628	8,000	6,000
34111 Convenience Fee	(5)	0	0	0
34130 General Fund	17,007	19,168	15,000	19,000
34191 Zoning Fees	46,095	58,848	45,000	50,000
34194 Qualifying Fees-Elections	0	2,019	0	0
34195 Certification & Copying	11,336	11,779	11,000	11,000
34196 County Fire Response	85,250	53,750	90,000	25,000
34202 Reimb. Co. Resource Officer	0	20,000	80,000	113,924
34209 Other Public Safety	9,934	58,745	49,500	52,000
34221 Life Safety Services	3,150	0	0	0
34493 FDOT St Light/ Traffic Signals	287,807	296,094	304,753	313,390
34711 Library Card Fees	33	376	800	200
34712 Library Passport Accept	2,648	10,218	9,275	14,000
34721 Activities Fees	1,616	2,195	2,000	500
34721 Non Resident Fees	2,735	3,433	3,000	1,500
34721 Gymnasium	12,846	11,777	15,950	14,600
34721 Susan Street/ Canal Street	6,163	5,993	9,350	8,650
34721 Sleepy Hollow Complex	25,015	16,153	21,400	17,750
34722 Splash Pad	24,630	22,390	35,000	30,000
34723 Swimming Pool - Venetian Gardens	25,968	18,275	0	0
34724 Swimming Pool - Dabney	4,079	3,984	21,850	17,250
34725 Concession Stand Revenue	486	0	0	0
34727 Special Events	3,748	4,646	2,500	3,000
34729 Other Recreation Fees	0	0	500	4,230
34755 Marina/Sale - Merchandise	3,066	3,063	3,100	3,000
34756 Marina Fuel Sales	95,824	96,055	93,000	98,000
34757 Marina - Services	795	450	750	500
TOTAL CHARGES FOR SERVICES	680,079	726,039	821,728	803,494
<u>FINES AND FORFEITURES</u>				
35120 Court Fines (Traffic)	44,362	50,573	45,000	45,000
35120 Investigative Fees	21,415	21,047	20,000	21,000
35120 Criminal Fines & Forfeits	615	230	1,000	500
35201 Library Fines	15,253	13,899	15,000	15,000
35401 Code Enforcement Fines	74,523	268,185	100,000	125,000
35403 Other Fine/Parking Ticket	2,738	2,449	2,000	2,200
TOTAL FINES AND FORFEITURES	158,906	356,383	183,000	208,700
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	159,930	194,491	180,000	210,000
36130 Gain/Loss Investments	(48,707)	(20,672)	0	0
36201 Rents and Royalties	42,131	26,387	45,000	29,300
36201 Incubator Rentals	5,000	5,000	6,000	5,000
36205 Cultural Arts Bldg. Fees	6,052	7,822	7,000	7,000
36206 Mote Morris Fees	236	200	0	0

Revenue Detail (Continued)

General Fund

Revenue Detail (Continued)

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
MISCELLANEOUS REVENUE (CONT)				
36207 Community Building Fees	55,554	44,169	0	65,000
36208 Marina Operating Lease	6,600	6,600	6,600	6,600
36208 Marina Dry Slip Rental	221,871	219,702	222,000	224,000
36208 Marina Wet Slip Rental	67,578	74,677	70,000	78,000
36208 Marina Trailer Storage	10,639	11,780	12,000	12,000
36208 Marina Late Fees	1,830	1,005	1,200	1,200
36208 Marina Utility Revenue	1,263	1,324	1,500	1,250
36208 Marina Boat Rentals	289	267	300	300
36209 Park Facility Rentals	7,641	18,933	10,000	15,000
36209 Gymnasium	0	450	0	0
36209 Pat Thomas Stadium	3,650	4,687	3,000	3,000
36209 Susan Street/ Canal Street	3,841	5,835	3,000	4,500
36209 Sleepy Hollow Complex	37,802	51,359	25,000	60,000
36211 Library Rentals	10,565	10,451	10,300	11,000
36245 Antenna Tower Fees	0	121,996	56,000	100,000
36403 Sale-Furniture/Equipment/Land	1,538	77,498	0	0
36404 Recovery from Losses	0	129,547	0	0
36501 Sale of Surplus Materials	2,270	3,060	0	0
36607 Community Service Contribution	18,984	0	15,000	0
36609 Contributions/Donations	29,725	22,925	30,030	3,000
36611 Friends of the Library	6,638	6,619	7,157	8,082
36694 Contributions-C.U.R.E.	5,551	5,463	5,000	5,500
36695 School Bus Lights	700	654	750	700
36906 Misc. Reimbursement	58,854	68,695	59,000	60,000
36908 Cash Over and Short	(58)	(41)	0	0
36909 Other Income	11,233	9,410	0	0
36990 Misc Non-Operating Revenue	4,235	0	0	0
TOTAL MISCELLANEOUS	733,435	1,110,293	775,837	910,432
OTHER SOURCES				
38114 Transfer from Rec Impact Fees	0	14,110	0	0
38161 Transfer from Fleet (510)	0	0	1,151,988	1,053,841
38191 Transfer from Police Forfeiture (0	9,467	0	0
38191 From Discretionary Tax (132)	321,086	441,767	556,744	556,744
38191 From Gas Tax (133)	329,007	299,167	724,167	427,125
38201 Electric Utility Contribution	4,302,389	4,000,000	4,000,000	4,000,000
38201 Electric - Surcharge	1,333,912	1,346,259	1,480,007	1,481,635
38202 Gas Utility Contribution	657,310	588,645	606,204	632,906
38202 Gas - Surcharge	104,126	119,738	148,109	150,359
38203 Water Utility Contribution	611,718	669,566	674,296	644,618
38203 Water - Surcharge	344,800	314,180	356,133	345,151
38204 Wastewater Utility Contribution	869,672	874,632	888,998	897,152
38205 Solid Waste Contribution	369,549	392,479	403,428	410,831
38206 Communication Contribution	100,000	5,345,022	0	0
38401 Capital Fire Lease	0	255,163	0	0
38891 Fund Balance Appropriated	0	0	0	3,500,000
TOTAL OTHER SOURCES	9,343,569	14,670,195	10,990,074	14,100,362
TOTAL REVENUES	24,468,258	30,685,871	26,873,816	30,543,123

General Fund

Departmental Summary of Appropriations

Departmental Summary of Appropriations

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
1100 <u>CITY COMMISSION</u>				
Personal Services	101,721	110,504	105,715	129,605
Operating Expenses	33,417	32,869	36,549	37,260
Other Uses	(67,568)	(71,685)	(71,132)	(125,149)
TOTAL CITY COMMISSION	67,570	71,688	71,132	41,716
1200 <u>EXECUTIVE</u>				
Personal Services	724,023	791,941	896,594	886,704
Operating Expenses	465,032	341,109	312,821	431,676
Grants & Aids	0	0	0	50,000
Other Uses	933,462	3,759,662	1,334,701	4,467,918
TOTAL EXECUTIVE	2,122,517	4,892,712	2,544,116	5,836,298
1300 <u>FINANCE</u>				
Personal Services	2,349,767	2,407,915	2,512,233	2,592,059
Operating Expenses	748,414	714,692	770,843	775,337
Capital Outlay	9,220	18,660	24,000	31,000
Other Uses	(2,626,397)	(2,667,077)	(2,811,036)	(3,075,403)
TOTAL FINANCE	481,004	474,190	496,040	322,993
1400 <u>HUMAN RESOURCES</u>				
Personal Services	248,505	267,308	252,986	260,653
Operating Expenses	70,017	62,130	112,122	117,746
Other Uses	(114,668)	(121,051)	(127,788)	(128,656)
TOTAL HUMAN RESOURCES	203,854	208,387	237,320	249,743
1600 <u>INFORMATION TECHNOLOGY</u>				
Personal Services	831,221	888,846	991,594	1,002,740
Operating Expenses	978,610	892,579	895,468	1,078,254
Capital Outlay	136,715	112,597	119,000	174,529
Other Uses	(1,624,076)	(1,573,460)	(1,697,874)	(1,901,847)
TOTAL INFORMATION TECH	322,470	320,562	308,188	353,676

Departmental Summary of Appropriations (Continued)

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
1700 GIS				
Personal Services	339,474	282,527	346,197	349,664
Operating Expenses	16,471	12,966	16,581	41,313
Other Uses	(320,349)	(265,944)	(326,500)	(351,879)
TOTAL GIS	35,596	29,549	36,278	39,098
2100 POLICE				
Personal Services	7,082,561	7,612,941	8,329,664	8,435,648
Operating Expenses	999,522	995,854	1,250,260	1,264,968
TOTAL POLICE	8,082,083	8,608,795	9,579,924	9,700,616
2200 FIRE				
Personal Services	4,558,433	4,858,444	4,858,551	5,159,666
Operating Expenses	787,978	778,115	867,846	904,651
Capital Outlay	8,500	261,900	5,000	0
Debt Service	0	45,927	0	0
TOTAL FIRE	5,354,911	5,944,386	5,731,397	6,064,317
5100 PUBLIC WORKS				
Personal Services	1,145,233	1,204,975	1,313,608	1,303,241
Operating Expenses	2,096,053	2,151,015	2,717,450	2,537,874
Capital Outlay	31,737	24,278	44,500	65,000
Other Uses	(102,013)	(100,826)	(109,353)	(112,404)
TOTAL PUBLIC WORKS	3,171,010	3,279,442	3,966,205	3,793,711
6100 COMMUNITY DEVELOPMENT				
Personal Services	347,648	346,502	450,301	449,524
Operating Expenses	54,670	60,048	74,234	69,337
Other Uses	(208,959)	(223,603)	(288,494)	(285,374)
TOTAL COMMUNITY DEVELOP	193,359	182,947	236,041	233,487
6200 ECONOMIC DEVELOPMENT				
Personal Services	129,894	136,126	127,527	127,635
Operating Expenses	118,561	54,972	58,225	39,769
TOTAL ECONOMIC DEVELOP	248,455	191,098	185,752	167,404

General Fund

Departmental Summary of Appropriations (Continued)

General Fund

Departmental Summary of Appropriations (Continued)

Departmental Summary of Appropriations (Continued)

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
7100 LIBRARY				
Personal Services	979,350	1,018,495	1,104,876	1,146,641
Operating Expenses	463,796	485,446	496,669	472,065
Capital Outlay	0	0	0	50,000
TOTAL LIBRARY	1,443,146	1,503,941	1,601,545	1,668,706
8100 RECREATION				
Personal Services	1,017,438	1,106,567	1,111,684	1,263,287
Operating Expenses	652,457	712,435	768,194	761,071
Capital Outlay	8,092	0	0	47,000
TOTAL RECREATION	1,677,987	1,819,002	1,879,878	2,071,358
GRAND TOTAL				
Personal Services	19,855,268	21,033,091	22,401,530	23,107,067
Operating Expenses	7,484,998	7,294,230	8,377,262	8,531,321
Capital Outlay	194,264	417,435	192,500	367,529
Other Uses	(4,130,568)	(1,263,984)	(4,097,476)	(1,512,794)
TOTAL APPROPRIATIONS	23,403,962	27,526,699	26,873,816	30,543,123

Schedule of General Fund Appropriations by Funding Source

General Fund

Schedule of Appropriations by Funding Source

		Program Revenues			Appropriations funded from non-program Revenues
Functions/Programs	Appropriations	Grants and Contributions	Charges for Services	Miscellaneous Revenue	Total
General fund activities:					
City Commission	\$ 41,716				\$ (41,716)
Executive	5,836,298		11,000		(5,825,298)
Reserve(s) for cash carried forward	0				0
Finance	322,993		6,000		(316,993)
Human Resources	249,743				(249,743)
Information Technology	353,676				(353,676)
GIS/Engineering	39,098				(39,098)
Police	9,700,616	145,173	113,924	193,700	(9,247,819)
Fire	6,064,317	124,000	77,000	1,200,000	(4,663,317)
Public Works	3,793,711		313,390	100,000	(3,380,321)
Community Development	233,487		50,000		(183,487)
Housing and Economic Development	167,404			34,300	(133,104)
Library	1,668,706	279,169	14,200	34,082	(1,341,255)
Recreation	1,783,020		90,250	161,730	(1,531,040)
Marina	288,338		101,500	323,350	136,512
Total general fund activities	\$ 30,543,123	\$ 548,342	\$ 777,264	\$ 2,047,162	\$ (27,170,355)

General fund revenues not attributable to specific programs:

Taxes:	
Property taxes	\$ 5,154,848
Utility service taxes	4,765,515
Occupational & county licenses	522,500
State shared revenues	2,143,930
Investment income	210,000
Miscellaneous revenue	273,200
Subtotal, general fund revenues before transfers	13,069,993
Transfers from other funds	10,600,362
Fund balance appropriated	3,500,000
Total general fund revenues not attributable to specific programs	\$ 27,170,355



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CITY COMMISSION

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

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

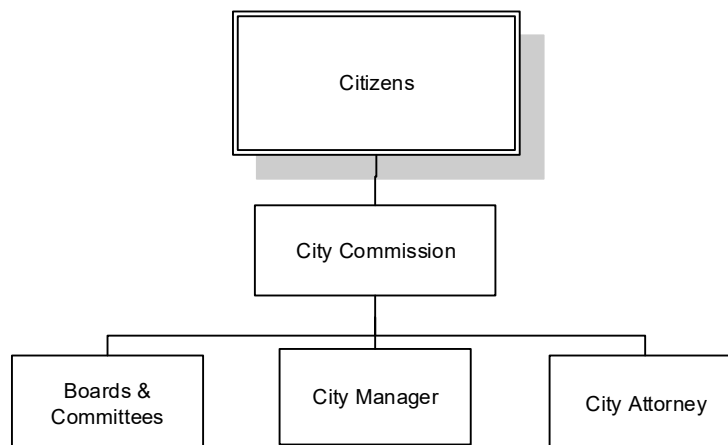
The responsibilities include: enact ordinances and resolutions necessary for governing the City's affairs, review and adopt annual budget, appoint City Attorney, City Manager and members to boards and committees and promote health, welfare and safety of Leesburg residents.

Responsibilities: Boards & Committees

Members Of

Organizational Chart

- | | |
|--|---|
| . Planning & Zoning Commission | . Personnel Committee |
| . Recreation & Parks Advisory Board | . Lake County League of Cities |
| . Leesburg International Airport Advisory Board | . Leesburg Partnership |
| . Library Advisory Board | . St. Johns River Water Management District |
| . Firemen's Pension Board | . Leesburg Area Chamber of Commerce |
| . Police Officers' Pension Board | . Florida League of Cities |
| . General Employees' Pension Board | . Metropolitan Planning Organization (MPO) |
| . Greater Leesburg Community Redevelopment Agency | . Leesburg Center for the Arts |
| . Carver Heights & Vicinity Community Redevelopment Agency | . Lake Community Action Agency |
| . Highway 27/441 Community Redevelopment Agency | . Florida Municipal Electric Association (FMEA) |
| . Historic Preservation Board | . Florida Municipal Power Agency (FMPA) |
| . Code Enforcement Special Magistrate | . FMPA Policy Makers Committee Liaison |



Legislative Department

Organization

Total Budget
\$ 41,716 GF
125,149 AL
\$166,865

Legislative Department

City Commission Division

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Seek and develop partnerships with Lake County, Lake Sumter State College, Lake Tech, and the Lake County School Board for shared benefits and returns to our community
- ◆ Maintain open relationships with other governing bodies, business groups, media and citizens
- ◆ Seek economic development opportunities that encourage business expansion and or retention
- ◆ Work with Florida Department of Transportation to identify and solve transportation problems and identify opportunities to improve the aesthetics of the community gateways
- ◆ Support Master Planning activities which improve service delivery, infrastructure and facilities
- ◆ Attend meetings of the Lake County League of Cities and MPO; attend the Florida League of Cities and FMEA/FMPA conference annually
- ◆ Participate in Lake Legislative Days
- ◆ Create and preserve an environmentally health, clean and beautiful community
- ◆ Create an atmosphere of safety throughout the community
- ◆ Support an environment which provides for the diverse housing needs of the community
- ◆ Seek opportunities to improve the “Quality of Life” for residents
- ◆ Seek and spend resources as good fiduciary stewards of the public’s investment

Major Accomplishments:

- Continued to maintain low property tax rates
- Completed Venetian Gardens Phase III
- Fostered relationship with The Villages to enhance future economic prosperity
- Developed Downtown Master Plan
- Approved location and plan for construction of a new aquatic center
- Began planning process for opening of a Teen Center

Personnel Schedule

Classification	2019	Change	2020	Amount
City Commissioners	4.00	0.00	4.00	42,966
Mayor	1.00	0.00	1.00	15,017
Total	5.00	0.00	5.00	57,983

**Legislative
Department**

**City
Commission
Division**

**Personnel
Schedule**

Legislative Department

City Commission Division

Appropriations Detail

Appropriations Detail

Account # 001-1111-511

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>					
1110	Salaries	51,910	54,807	56,140	57,983
1510	Special Pay	6,632	6,632	6,632	6,632
2110	FICA	3,428	3,296	3,494	3,107
23xx	Insurance	37,935	45,313	38,992	61,420
2410	Workers' Compensation	146	154	157	162
26xx	Other Payroll Benefits	1,670	302	300	301
TOTAL PERSONAL SERVICES		101,721	110,504	105,715	129,605
<u>OPERATING EXPENSES</u>					
4010	Travel	2,977	1,773	3,904	3,744
4110	Communication	240	390	720	720
4210	Postage	51	61	50	60
4310	Utilities	2,750	2,879	2,800	2,900
4510	Insurance	879	907	890	836
46xx	Repairs & Maintenance- Equipment	1,400	1,400	1,900	1,900
4710	Printing & Binding	0	0	150	150
4810	Promotional Activities	17,750	18,250	17,250	17,250
4911	Advertising	0	619	0	0
4920	Other Current Charges	0	0	0	500
4930	Recognitions	65	65	100	65
5180	Minor Furniture & Equipment	0	177	200	200
5210	Operating Supplies	1,520	472	1,675	2,125
5410	Publications & Memberships	4,060	4,251	4,760	4,760
5520	Training	1,725	1,625	2,150	2,050
TOTAL OPERATING EXPENSES		33,417	32,869	36,549	37,260
<u>OTHER USES</u>					
9941	Utilities Allocation	(67,568)	(71,685)	(71,132)	(125,149)
TOTAL OTHER USES		(67,568)	(71,685)	(71,132)	(125,149)
TOTAL GENERAL FUND APPROPRIATIONS		67,570	71,688	71,132	41,716

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	105,715	129,605	23,890	22.60%
Operating Expenses	36,549	37,260	711	1.95%
Other Uses	(71,132)	(125,149)	(54,017)	75.94%
TOTALS	71,132	41,716	(29,416)	-41.35%

Significant Budget Changes:

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

**Legislative
Department**

**City
Commission
Division**

**Appropriations
Summary**



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Al Minner, City Manager

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

Responsibilities:

Administration

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

City Clerk

- Agenda
- Minutes
- Contracts
- Ordinances
- Resolutions

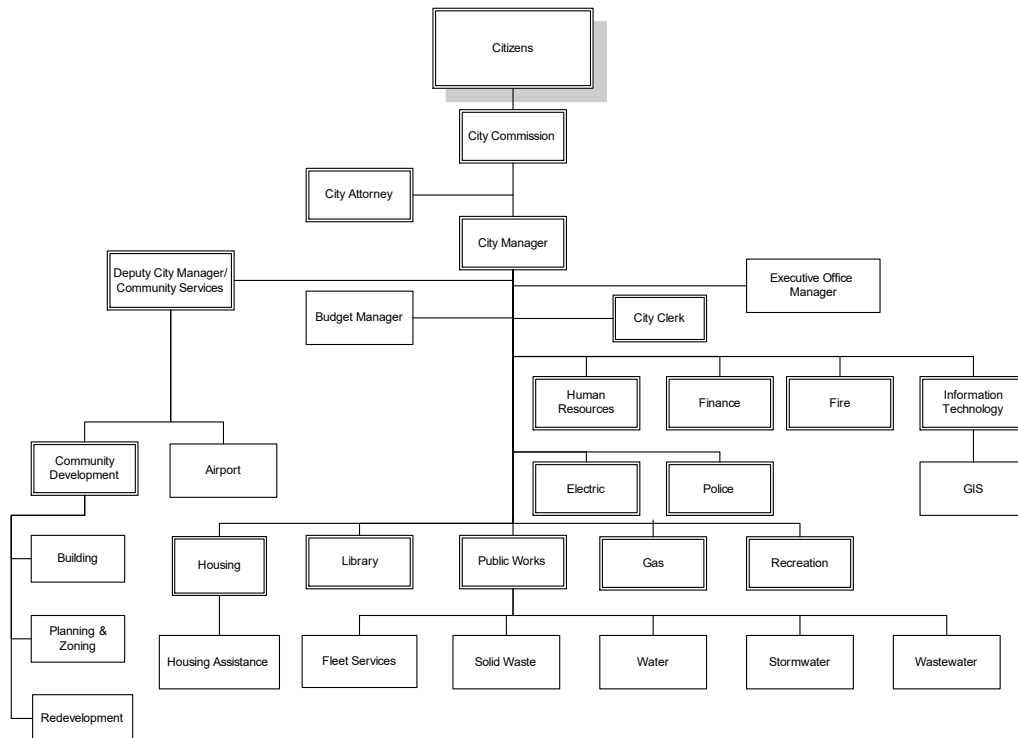
City Attorney

- Legal services
- Litigation
- Research cases
- Correspondence

Miscellaneous

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

Organizational Chart



Executive Department

Organization

Total Budget

\$ 5,836,298 GF

677,281 AL

\$ 6,513,579

Executive
Department

Public Outreach
& Lakefront TV

Goals & Tasks

Goals & Tasks

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

Task:

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

Major Accomplishments:

- Expanded programming agreement with Facci Bella

Personnel Schedule

Classification	2019	Change	2020	Amount
Executive Office Manager ¹	0.00	0.20	0.20	14,015
Total	0.00	0.20	0.20	14,015

Notes: Allocations

Executive Office Manager¹

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

Executive Department

Public Outreach & Lakefront TV

Personnel Schedule

Executive Department

Public Outreach & Lakefront TV

Appropriations Detail

Appropriations Detail

Account # 001-1220-512

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	77,549	61,537	0	14,015
1410	Overtime	0	3	0	0
1641	Vacation/ Terms & Buyout	0	11,531	0	0
2110	FICA	6,117	5,670	0	1,072
221x	Retirement	3,818	2,141	0	2,279
23xx	Insurance	10,691	6,158	0	1,991
2410	Workers' Compensation	216	205	0	39
26xx	Other Employee Benefits	3,333	1,667	0	0
TOTAL PERSONAL SERVICES		101,724	88,912	0	19,396
<u>OPERATING EXPENSES</u>					
3110	Professional Services	2,248	2,248	2,248	1,200
341x	Contract Services	77,059	75,431	77,300	150,800
3411	Production Expenses	14,960	18,340	1,001	1,000
4010	Travel	0	35	0	0
4110	Communication	826	810	745	745
4210	Postage	0	0	75	50
4310	Utilities	66,631	25,407	2,280	2,000
4510	Insurance	0	21	21	21
46xx	Repairs & Maintenance- Equipment	600	1,320	3,380	1,220
4710	Printing & Binding	1,961	10,611	9,060	9,050
5180	Minor Furniture/Equipment	7,090	1,650	4,375	430
5210	Operating Supplies	601	199	600	100
5215	Uniforms	0	0	150	0
5410	Publications & Memberships	0	2,363	3,483	2,725
5520	Training	0	34	175	0
TOTAL OPERATING EXPENSES		171,976	138,469	104,893	169,341
TOTAL GENERAL FUND APPROPRIATIONS		273,700	227,381	104,893	188,737

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	19,396	19,396	100.00%
Operating Expenses	104,893	169,341	64,448	61.44%
TOTALS	104,893	188,737	83,844	79.93%

Significant Budget Changes:

The increase in Personal Services is due to the allocation of the Executive Office Manager position.

Operating Expenses increased due to the contract with Facci Bella for LakeFront TV.

Executive Department

Public Outreach & Lakefront TV

Appropriations Summary

**Executive
Department**

**Administration
Division**

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Assist the organization in developing, planning and maintaining infrastructure/general services sufficient to meet the needs of the community, as established by the City Commission
- ◆ 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:

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

Personnel Schedule

Classification	2019	Change	2020	Amount
City Manager	1.00	0.00	1.00	186,170
Deputy City Manager/Econ & Comm Services ²	1.00	(0.25)	0.75	86,302
Executive Office Manager ¹	0.90	(0.20)	0.70	49,053
Budget Manager	1.00	0.00	1.00	78,360
Total	3.90	(0.45)	3.45	399,885

Notes: Allocations

Executive Office Manager¹

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

Deputy City Manager/Econ & Comm Services²

25%-1221, 75%-151-6131

Executive Department

Administration Division

Personnel Schedule

Executive Department

Administration Division

Appropriations Detail

Appropriations Detail

Account # 001-1221-512

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>					
1xx	Regular Salaries & Wages	391,118	409,714	418,548	399,885
1410	Overtime	355	1,500	500	1,800
1641	Vacation/ Terms & Buyout	19,207	15,014	0	0
2110	FICA	27,243	28,267	31,335	30,112
221x	Retirement	24,025	34,206	35,507	34,341
23xx	Insurance	48,171	53,226	54,463	43,750
2410	Workers' Compensation	1,145	1,192	1,172	1,120
26xx	Other Employee Benefits	8,833	8,973	8,977	7,845
TOTAL PERSONAL SERVICES		520,097	552,092	550,502	518,853
<u>OPERATING EXPENSES</u>					
3110	Professional Services	10,250	1,500	750	750
341x	Contract Services	5,000	980	1,000	1,000
4010	Travel	3,627	2,741	4,989	4,000
4110	Communication	821	829	870	866
4210	Postage	80	126	150	130
4310	Utilities	3,361	3,519	3,300	3,600
4410	Rentals	0	0	200	200
4510	Insurance	1,741	1,769	2,385	2,256
46xx	Repairs & Maintenance- Equipment	3,747	4,673	4,770	5,260
4710	Printing & Binding	8,323	196	300	300
481x	Promotional Activities	27,938	26,982	18,250	30,000
49xx	Advertising	346	1,138	705	605
5180	Minor Furniture/Equipment	2,031	775	200	200
5210	Operating Supplies	25,458	3,314	3,700	3,568
5215	Uniforms	0	0	300	300
5410	Publications & Memberships	6,335	14,478	15,165	16,065
5520	Training	608	1,603	2,710	2,575
TOTAL OPERATING EXPENSES		99,666	64,623	59,744	71,675
<u>OTHER USES</u>					
994x	Utilities Allocation	(402,847)	(401,351)	(412,910)	(501,949)
9990	Contingency Fund	0	0	25,000	10,000
TOTAL OTHER USES		(402,847)	(401,351)	(387,910)	(491,949)
TOTAL GENERAL FUND APPROPRIATIONS		216,916	215,364	222,336	98,579

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	550,502	518,853	(31,649)	-5.75%
Operating Expenses	59,744	71,675	11,931	19.97%
Other Uses	(387,910)	(491,949)	(104,039)	26.82%
TOTALS	222,336	98,579	(123,757)	-55.66%

Significant Budget Changes:

The change in Personal Services is due to changing funding allocations on the Deputy City Manager/ Econ & Comm Services and the Executive Office Manager positions. The increase in Operating Expenses is directly related to promotional activities (481x) expenses. Other Uses changed due to an adjustment in the cost allocation to the utilities and a reduction in the contingency fund (9990).

Executive Department

Administration Division

Appropriations Summary

Executive Department

City Clerk Division

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Provide an amicable and knowledgeable atmosphere for citizens to increase customer satisfaction through good communication and service
- ◆ Process all official record requests in compliance with Florida Public Records Law (F.S. Chapter 119)
- ◆ Provide access to City Commission meeting agenda five (5) days prior to meetings on the City's website
- ◆ Prepare newspaper ads for ordinances and legal notices as required
- ◆ Record, transcribe and compose City Commission meeting minutes within two weeks
- ◆ 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 to 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:

- Prepared agendas, recorded and transcribed minutes for 40 City Commission, Community Redevelopment Agency meetings, workshops and budget meetings
- Coordinated the destruction of 134 boxes of obsolete records and placed 327 boxes into the records retention system
- The Deputy City Clerk began a three-year education program through Florida Association of City Clerks (FACC) to earn the Certified Municipal Clerk (CMC) certification
- Completed a Standard Operations Procedure manual for the City Clerk's office
- Implement improvements to ensure dissemination of public information is ADA compliant

Performance Measures:

	2017-18	2018-19	2019-20
Public record requests received	600	615	630
Public record requests processed	550	575	620
Indexing transactions processed	360	370	350
Prepared legal ads for newspaper	60	70	60

Personnel Schedule

Classification	2019	Change	2020	Amount
City Clerk	1.00	0.00	1.00	72,582
Deputy City Clerk I	1.00	0.00	1.00	33,789
Total	2.00	0.00	2.00	106,371

**Executive
Department**

**City Clerk
Division**

**Personnel
Schedule**

Executive Department

City Clerk Division

Appropriations Detail

Appropriations Detail

Account # 001-1222-512

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	65,018	95,431	103,002	106,371
1410	Overtime	16	414	500	500
1641	Vacation/ Terms & Buyout	2,188	2,625	0	0
2110	FICA	5,338	7,505	7,828	7,845
221x	Retirement	9,208	12,370	13,226	13,492
23xx	Insurance	15,421	28,382	25,932	25,472
2410	Workers' Compensation	188	275	288	298
26xx	Other Payroll Benefits	3,333	3,432	3,453	3,404
TOTAL PERSONAL SERVICES		100,710	150,434	154,229	157,382
<u>OPERATING EXPENSES</u>					
3410	Contract Services	4,918	11,453	8,450	8,450
4010	Travel	552	52	1,400	1,300
4110	Communication	433	433	450	450
4210	Postage	131	237	300	275
4310	Utilities	2,444	2,559	2,600	2,600
441x	Rentals	0	0	231	0
4510	Insurance	740	428	452	625
46xx	Repairs & Maintenance- Equipment	4,099	4,284	3,250	3,350
4810	Promotional Activities	0	0	100	150
4911	Advertising	8,532	9,405	8,000	8,000
4920	Other Current Charges	414	240	750	700
5180	Minor Furniture/Equipment	0	0	950	300
5210	Operating Supplies	472	858	1,000	1,000
5410	Publications & Memberships	451	737	2,951	2,760
5520	Training	490	640	1,100	1,100
TOTAL OPERATING EXPENSES		23,676	31,326	31,984	31,060
<u>OTHER USES</u>					
9941	Utilities Allocation	(93,290)	(136,320)	(139,660)	(141,332)
TOTAL OTHER USES		(93,290)	(136,320)	(139,660)	(141,332)
TOTAL GENERAL FUND APPROPRIATIONS		31,096	45,440	46,553	47,110

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	154,229	157,382	3,153	2.04%
Operating Expenses	31,984	31,060	(924)	-2.89%
Other Uses	(139,660)	(141,332)	(1,672)	1.20%
TOTALS	46,553	47,110	557	1.20%

**Executive
Department**

**City Clerk
Division**

**Appropriations
Summary**

Executive Department

Elections Division

Goals & Tasks

Goals & Tasks

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

Task:

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

Major Accomplishments:

- ☐ Worked with Supervisor of Elections to secure polling locations
- ☐ Coordinated political sign enforcement with Code Enforcement Officers
- ☐ Administered Oath of Office to Commissioner John Christian (Seat 2, District 2), Commissioner Mike Pederson (Seat 4, At-Large) and Commissioner Dan Robuck, III (Seat 5, At- Large)
- ☐ Presented Certificate of Election at City Commission meeting which was held November 26, 2018
- ☐ Returned political sign deposits to twelve candidates

Performance Measures:

	2017-18	2018-19	2019-20
Seats available	N/A	3	N/A
Number of candidates	N/A	4	N/A
Total votes cast	N/A	7,325	N/A
Candidate packets prepared	10	N/A	10
Political sign deposits received	11	1	N/A
Treasurer's reports received	N/A	37	N/A
Installed Commissioners	N/A	3	N/A

Appropriations Detail

Account # 001-1227-513

Executive Department

Elections Division

Appropriations Detail & Summary

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING EXPENSES</u>				
4911 Advertising-Other Ads	0	0	500	500
4920 Other Current Charges	0	0	500	500
TOTAL OPERATING EXPENSES	0	0	1,000	1,000
TOTAL GENERAL FUND APPROPRIATIONS	0	0	1,000	1,000

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	1,000	1,000	0	0.00%
TOTALS	1,000	1,000	0	0.00%

Executive Department

City Attorney Division

Goals & Tasks

Goals & Tasks

City Attorney (1241)

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:

	2017-18	2018-19	2019-20
Contracts prepared or reviewed	50	45	35
Resolutions prepared	35	35	40
Ordinances prepared	30	25	25
Public Notices prepared	15	25	24
Easements prepared	50	60	50
Meetings attended	100	75	75
Property transactions	15	25	20
Cases Tried	0	1	1

Appropriations Detail

Account # 001-1241-514

**Executive
Department**

**City Attorney
Division**

**Appropriations
Detail &
Summary**

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING EXPENSES</u>				
3110 Professional Services	78,464	79,488	100,000	100,000
TOTAL OPERATING EXPENSES	<u>78,464</u>	<u>79,488</u>	<u>100,000</u>	<u>100,000</u>
<u>OTHER USES</u>				
9941 Utilities Allocation	(28,247)	(29,210)	(35,000)	(34,000)
TOTAL OTHER USES	<u>(28,247)</u>	<u>(29,210)</u>	<u>(35,000)</u>	<u>(34,000)</u>
TOTAL GENERAL FUND APPROPRIATIONS	<u>50,217</u>	<u>50,278</u>	<u>65,000</u>	<u>66,000</u>

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	100,000	100,000	0	0.00%
Other Uses	(35,000)	(34,000)	1,000	-2.86%
TOTALS	<u>65,000</u>	<u>66,000</u>	<u>1,000</u>	<u>1.54%</u>

Executive
Department

Miscellaneous
Division

Description

Description

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

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

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

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

Performance Measures:

	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
CURE donations			
(including \$6,000 from Commission)	11,462	11,500	12,000
CURE vouchers issued	200	228	225

Appropriations Detail

Account # 001-1295-XXX

Executive Department

Miscellaneous Division

Appropriations Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>				
1210 Regular Salaries & Wages (3 FF Positions)	0	0	0	0
1249 Vacation Buy Back	0	0	189,363	187,573
2510 Unemployment Compensation	1,492	503	2,500	3,500
TOTAL PERSONAL SERVICES	1,492	503	191,863	191,073
<u>OPERATING EXPENSES</u>				
3110 Professional Services	0	9,260	0	0
3410 Contract Services	2,995	2,995	0	0
4510 Insurance	200	200	200	500
4810 Promotional Activities	0	0	7,500	0
4920 Finance Charges	78,655	1	0	0
4930 PD Community Services	0	0	1,500	1,500
4950 Uncollectible Accounts	0	1,897	0	0
4990 C.U.R.E. Payments	9,400	12,850	6,000	6,600
5440 Education Reimbursement	0	0	0	50,000
TOTAL OPERATING EXPENSES	91,250	27,203	15,200	58,600
<u>GRANTS AND AIDS</u>				
8214 Matching Landscape/Façade Grants	0	0	0	50,000
TOTAL GRANTS AND AIDS	0	0	0	50,000
<u>OTHER USES</u>				
9110 Capital Projects Serial Sinking Fund	0	0	0	0
9112 Homelessness Reserve	0	0	0	100,000
9121 Debt Service	530,671	487,375	1,548,449	1,535,199
9131 Transfer to Capital Projects Fund	907,175	3,529,222	0	3,500,000
9161 Reserve/Cash Carried Forward	0	0	348,822	0
9218 Transfer to Hwy 27/441 CRA	0	0	0	0
9220 Transfer to GLCRA Fund	0	0	0	0
9221 Transfer to CHCRA Fund	20,000	309,946	0	0
TOTAL OTHER USES	1,457,846	4,326,543	1,897,271	5,135,199
TOTAL GENERAL FUND APPROPRIATIONS	1,550,588	4,354,249	2,104,334	5,434,872

Executive Department

Miscellaneous Division

Appropriations Summary

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	191,863	191,073	(790)	-0.41%
Operating Expenses	15,200	58,600	43,400	285.53%
Grants and Aids	0	50,000	50,000	0.00%
Other Uses	1,897,271	5,135,199	3,237,928	170.66%
TOTALS	2,104,334	5,434,872	3,330,538	158.27%

Significant Budget Changes:

The increase in Operating Expenses is due to including a budget for Employee Educational Funding of \$50,000. Grants and Aids increased due to starting a Residential Façade and Landscape Grant program. The increase in Other Uses is due increased funding for Capital Projects and creating Homelessness Reserve.

James Williams, Finance Director

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

Responsibilities:

Accounting

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

Customer Service

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

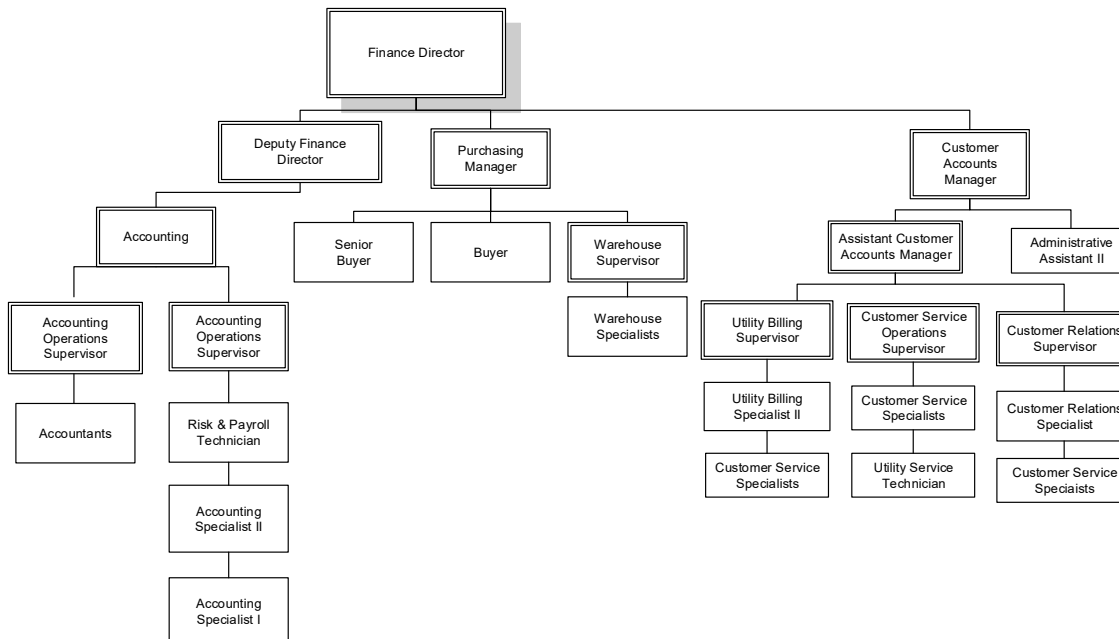
Procurement

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

Inventory & Materials Mgmt.

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

Organizational Chart



Finance Department

Organization

Total Budget

\$ 322,993 GF

3,075,403 AL

\$ 3,398,396

Goals & Tasks

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

Task:

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

Major Accomplishments:

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

Performance Measures:

	2017-18	2018-19	2019-20
Management Letter Comments	0	0	0
GFOA award for financial reporting (consecutive years)	28	29	30

Personnel Schedule

Finance Department

Accounting Division

Personnel Schedule

Classification	2019	Change	2020	Amount
Accountant III	1.00	0.00	1.00	39,211
Accountant IV	1.00	0.00	1.00	58,087
Accounting Operations Supervisor	2.00	0.00	2.00	122,411
Accounting Specialist I	1.00	1.00	2.00	51,404
Accounting Specialist II	1.00	0.00	1.00	33,184
Deputy Finance Director	1.00	0.00	1.00	94,963
Finance Director ¹	0.85	0.00	0.85	98,376
Payroll Administrator	1.00	(1.00)	0.00	0
Payroll & Risk Technician ²	0.00	0.50	0.50	21,509
Risk Technician	0.50	(0.50)	0.00	0
Total	9.35	0.00	9.35	519,146

Note: Allocations

Finance Director¹
15%-1350 & 85%-1331

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

Finance Department

Accounting Division

Appropriations Detail

Appropriations Detail

Account # 001-1331-513

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	570,677	563,947	534,395	519,146
1410	Overtime	6,756	1,148	1,000	1,000
1641	Vacation/Terms & Buyout	39,404	12,455	0	0
2110	FICA	44,765	41,317	37,325	36,390
221x	Retirement	64,739	53,702	46,862	46,430
23xx	Insurance	103,032	110,929	106,533	112,956
2410	Workers' Compensation	1,721	1,617	1,496	1,454
26xx	Other Payroll Benefits	3,895	3,433	3,634	3,347
TOTAL PERSONAL SERVICES		834,989	788,548	731,245	720,723
<u>OPERATING EXPENSES</u>					
3110	Professional Services	8,297	2,665	0	0
3210	Auditing	84,496	76,500	85,000	77,000
3410	Contract Services	4,827	647	420	420
4010	Travel	7,581	1,612	6,000	3,360
4210	Postage	4,085	4,123	4,300	4,515
4310	Utilities	9,778	10,237	10,500	10,500
44xx	Rentals	0	21	0	0
4510	Insurance	3,504	3,949	4,068	3,100
46xx	Repairs & Maintenance Equipment	9,298	8,839	9,780	9,420
4710	Printing & Binding	39	0	400	400
4810	Promotional Activities	100	150	150	150
49xx	Other Current Charges	170	250	700	700
5180	Minor Furniture/Equipment	0	482	250	250
52xx	Operating Supplies	3,547	2,019	5,000	3,000
5410	Publications & Memberships	1,214	1,205	2,080	1,920
5520	Training	2,605	694	2,225	2,615
TOTAL OPERATING EXPENSES		139,541	113,393	130,873	117,350
<u>OTHER USES</u>					
9941	Utilities Allocation	(584,717)	(541,164)	(517,271)	(712,362)
TOTAL OTHER USES		(584,717)	(541,164)	(517,271)	(712,362)
TOTAL GENERAL FUND APPROPRIATIONS		389,813	360,777	344,847	125,711

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	731,245	720,723	(10,522)	-1.44%
Operating Expenses	130,873	117,350	(13,523)	-10.33%
Other Uses	(517,271)	(712,362)	(195,091)	37.72%
TOTALS	344,847	125,711	(219,136)	-63.55%

Significant Budget Changes:

The decrease in Operating Expenses is primarily due to a reduction in Auditing fees (3210). The change in Other Uses is due changes in the Cost Allocation (9941) to the utilities.

**Finance
Department**

**Accounting
Division**

**Appropriations
Summary**

Finance Department

Customer Service Division

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Increase Click2Gov and IVR payments to a minimum of 10,000 transactions per month
- ◆ Increase the number of electronic billing customers 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 \$22,000 in utility billing production costs

Performance Measures:

	2017-18	2018-19	2019-20
Educational insert into bills (times per year)	N/A	4	2
Customer workshops (times per year)	N/A	4	2
In-home Energy Audits	N/A	200	200

Personnel Schedule

Classification	2019	Change	2020	Amount
Administrative Assistant II	1.00	0.00	1.00	32,808
Assistant Customer Accounts Manager	1.00	0.00	1.00	60,089
Customer Accounts Manager	1.00	0.00	1.00	84,033
Customer Relations Specialist	1.00	0.00	1.00	35,478
Customer Relations Supervisor	1.00	0.00	1.00	38,773
Customer Service Operations Supervisor	1.00	0.00	1.00	43,362
Customer Service Specialist	18.00	(1.00)	17.00	555,718
Utility Billing Specialist II	1.00	0.00	1.00	35,499
Utility Billing Supervisor	0.00	1.00	1.00	36,420
Utility Service Technician	1.00	1.00	2.00	81,347
Standby				6,100
Total	26.00	1.00	27.00	1,009,627

Finance Department

Customer Service Division

Personnel & Capital Outlay Schedules

Capital Outlay Schedule

Description	Funding/ Work order	Amount
Meter Reading Tablets (6)		31,000
Total		31,000

Finance Department

Customer Service Division

Appropriations Detail

Appropriations Detail

Account # 001-1334-513

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	776,802	829,419	930,019	1,009,627
1310	Temporary Labor	0	0	0	0
1410	Overtime	35,195	25,340	30,000	30,000
1641	Vacation/Terms & Buyout	7,211	7,930	0	0
2110	FICA	58,396	60,793	64,638	70,980
221x	Retirement	59,222	63,121	69,773	75,341
23xx	Insurance	221,600	243,499	288,218	287,901
2410	Workers' Compensation	2,719	2,977	3,018	3,891
26xx	Other Payroll Benefits	3,607	1,528	1,536	1,355
TOTAL PERSONAL SERVICES		1,164,752	1,234,607	1,387,202	1,479,095
<u>OPERATING EXPENSES</u>					
3xxx	Professional Services	116,501	108,998	121,814	121,814
4010	Travel	911	236	2,500	2,500
41xx	Communication	9,309	9,271	10,990	10,990
4210	Postage	148,367	136,727	152,000	152,000
4310	Utilities	7,639	7,997	8,550	8,550
4410	Rentals	5,134	2,937	3,600	3,600
4415	Internal Fleet Lease	8,550	8,740	8,614	11,601
4510	Insurance	6,156	6,717	7,261	7,197
461x	Repairs & Maintenance- Vehicles	5,281	6,756	7,113	7,327
46xx	Repairs & Maintenance- Equipment	24,903	22,618	16,190	19,960
4710	Printing & Binding	1,397	138	9,387	1,000
4810	Promotional Activities	208	150	400	400
49xx	Other Current Charges	201,784	223,160	200,700	215,700
5180	Minor Furniture/Equipment	1,610	1,192	2,900	2,900
521x	Operating Supplies	37,104	26,942	35,400	35,400
5230	Fuel Purchase	3,503	4,360	4,500	4,500
5410	Publications & Memberships	96	149	1,000	600
5520	Training	537	1,087	3,000	3,000
TOTAL OPERATING EXPENSES		578,990	568,175	595,919	609,039
<u>CAPITAL OUTLAY</u>					
6410	Machinery & Equipment	0	0	24,000	31,000
TOTAL CAPITAL OUTLAY		0	0	24,000	31,000
<u>OTHER USES</u>					
9941	Utilities Allocation	(1,721,999)	(1,770,210)	(1,979,533)	(2,088,708)
TOTAL OTHER USES		(1,721,999)	(1,770,210)	(1,979,533)	(2,088,708)
TOTAL GENERAL FUND APPROPRIATIONS		21,743	32,572	27,588	30,426

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	1,387,202	1,479,095	91,893	6.62%
Operating Expenses	595,919	609,039	13,120	2.20%
Capital Outlay	24,000	31,000	7,000	29.17%
Other Uses	(1,979,533)	(2,088,708)	(109,175)	5.52%
TOTALS	27,588	30,426	2,838	10.29%

Significant Budget Changes:

The increase in Personal Services is due to adding a Utility Billing Supervisor position.

**Finance
Department**

**Customer
Service
Division**

**Appropriations
Summary**

Goals & Tasks

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

Task:

- ◆ At a minimum, obtain annual renewal of contracts for demolition, board-up of buildings and mowing
- ◆ Increase the number of local suppliers registered with the City
- ◆ Provide at least 2 hours per month of supplier training targeted specifically at local suppliers
- ◆ Recruit small businesses and Historically Underutilized Businesses (HUB) as suppliers of commodities to the City

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

Task:

- ◆ Use an on-line system to promote transparency of the solicitation process and all activities of procurement
- ◆ Strive to obtain no less than 3 responses to all competitive sealed bids
- ◆ Expand the number of suppliers registered to the City by an average of 0.5% each month
- ◆ Strive to enroll at least 1 new supplier in the e-payables system to reduce costs associated with accounts payable

Major Accomplishments:

- Completed procurement activities for City capital projects, specifically the new Community Building
- Successfully using a 100% electronic e-Bid/RFx software platform for all competitive solicitations

Performance Measures:

	2017-18	2018-19	2019-20
Supplier training, targeting local suppliers (hours)	2	15	30
Department user training (hours)	10	35	45

Personnel Schedule

Classification	2019	Change	2020	Amount
Purchasing Manager	1.00	0.00	1.00	87,996
Senior Buyer	1.00	0.00	1.00	46,011
Buyer	1.00	0.00	1.00	37,752
Total	3.00	0.00	3.00	171,759

Finance Department

Procurement Division

Personnel Schedule

Finance Department

Procurement Division

Appropriations Detail

Appropriations Detail

Account # 001-1366-513

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	150,445	157,370	169,957	171,759
15xx	Bonuses/Incentives	0	3,952	0	0
1641	Vacation/Terms & Buyout	4,898	5,571	0	0
2110	FICA	11,293	12,253	12,429	12,401
221x	Retirement	20,143	17,796	18,581	18,496
23xx	Insurance	38,797	42,921	50,544	43,944
2410	Workers' Compensation	434	469	476	481
262x	Other Payroll Benefits	723	689	633	757
TOTAL PERSONAL SERVICES		226,733	241,021	252,620	247,838
<u>OPERATING EXPENSES</u>					
3410	Contract Services	5,130	4,284	12,320	16,850
4010	Travel	1,579	897	1,350	3,250
41xx	Communication	162	302	480	480
4210	Postage	107	24	130	130
4310	Utilities	4,012	4,301	4,000	4,500
4510	Insurance	902	975	1,000	1,007
463x	Repairs & Maintenance- Equipment	3,604	3,539	3,080	3,510
4710	Printing & Binding	54	159	130	130
4810	Promotional Activities	78	0	200	400
5180	Minor Furniture/Equipment	0	1,636	0	1,000
5210	Operating Supplies	2,380	2,249	2,500	2,800
5410	Publications & Memberships	831	918	1,585	1,385
5520	Training	1,070	1,460	2,100	2,100
TOTAL OPERATING EXPENSES		19,909	20,744	28,875	37,542
<u>OTHER USES</u>					
9941	Utilities Allocation	(182,514)	(189,101)	(168,897)	(131,275)
TOTAL OTHER USES		(182,514)	(189,101)	(168,897)	(131,275)
TOTAL GENERAL FUND APPROPRIATIONS		64,128	72,664	112,598	154,105

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	252,620	247,838	(4,782)	-1.89%
Operating Expenses	28,875	37,542	8,667	30.02%
Other Uses	(168,897)	(131,275)	37,622	-22.28%
TOTALS	112,598	154,105	41,507	36.86%

Significant Budget Changes:

The increase in Operating Expenses is primarily related to an increase in Contract Services (3410) due to the E-procurement and contract management system. The change in Other Uses is directly related to the Cost Allocation (9941) to the utilities.

**Finance
Department**

**Procurement
Division**

**Appropriations
Summary**

Finance
Department

Warehouse
Division

Goals & Tasks

Goals & Tasks

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

Task:

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

Major Accomplishments:

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

Performance Measures:

	2017-18	2018-19	2019-20
Warehouse inventory accuracy	99.4%	99.6%	99.7%
Revenue from sale of scrap materials	\$80,000	\$95,000	\$105,000

Personnel Schedule

Classification	2019	Change	2020	Amount
Warehouse Specialist	2.00	0.00	2.00	58,004
Warehouse Supervisor	1.00	0.00	1.00	39,879
Total	3.00	0.00	3.00	97,883

**Finance
Department**

**Warehouse
Division**

**Personnel
Schedule**

Finance Department

Warehouse Division

Appropriations Detail

Appropriations Detail

Account # 001-1369-513

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	83,700	92,565	94,765	97,883
1410	Overtime	1,584	0	0	0
1641	Vacation/Terms & Buyout	0	0	0	0
211x	FICA	6,267	6,706	6,877	7,019
221x	Retirement	10,493	12,047	12,625	12,877
23xx	Insurance	17,701	28,574	22,957	22,552
2410	Workers' Compensation	3,537	3,847	3,942	4,072
26xx	Other Employee Benefits	11	0	0	0
TOTAL PERSONAL SERVICES		123,293	143,739	141,166	144,403
<u>OPERATING EXPENSES</u>					
3410	Contract Services	0	3,000	0	0
41xx	Communication	198	195	180	200
4415	Internal Fleet Lease	1,505	2,212	2,211	3,036
4510	Insurance	722	1,006	1,002	1,185
461x	Repairs & Maintenance- Vehicles	476	1,239	4,263	1,565
4620	Repairs & Maintenance- Building	3,653	0	1,500	1,100
46xx	Repairs & Maintenance- Equipment	1,254	751	920	920
5180	Minor Furniture/Equipment	489	1,254	3,000	1,500
5210	Operating Supplies	914	607	1,000	1,000
5215	Uniforms	751	658	800	800
5230	Fuel Purchases	12	8	300	100
5410	Publications & Memberships	0	1,450	0	0
TOTAL OPERATING EXPENSES		9,974	12,380	15,176	11,406
<u>CAPITAL OUTLAY</u>					
6210	Buildings	0	18,660	0	0
6410	Machinery & Equipment	9,220	0	0	0
TOTAL CAPITAL OUTLAY		9,220	18,660	0	0
<u>OTHER USES</u>					
9941	Utilities Allocation	(137,167)	(166,602)	(145,335)	(143,058)
TOTAL OTHER USES		(137,167)	(166,602)	(145,335)	(143,058)
TOTAL GENERAL FUND APPROPRIATIONS		5,320	8,177	11,007	12,751

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	141,166	144,403	3,237	2.29%
Operating Expenses	15,176	11,406	(3,770)	-24.84%
Other Uses	(145,335)	(143,058)	2,277	-1.57%
TOTALS	11,007	12,751	1,744	15.84%

**Finance
Department**

**Warehouse
Division**

**Appropriations
Summary**



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Human Resources Department

Organization

Total Budget

\$ 249,743 GF

128,656 AL

\$ 378,399

Melissa Arriaga, Director of Human Resources

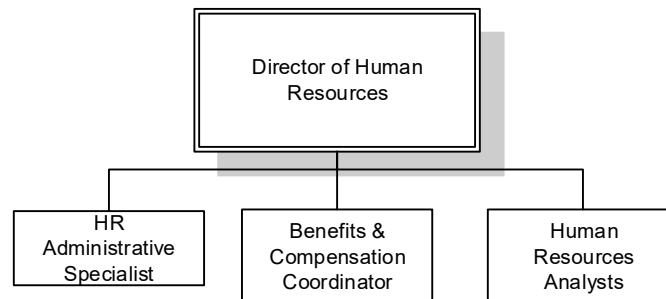
The Human Resources Department is responsible for recruitment, employment, workers' and unemployment compensation, training, firefighter union negotiations, personnel policies and procedures and training. Other services include: monitor/coordinate with contracted agencies for surveys and studies of salaries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

Responsibilities:

Management

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

Organizational Chart



Human Resources Department

Human Resources Division

Goals & Tasks

Goals & Tasks

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

Task:

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

Major Accomplishments:

- ☐ Selected new benefit providers which resulted in cost savings to the City and employees
- ☐ Promoted 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
- ☐ Successfully promoted and facilitated the City's Summer Youth Program

Performance Measures:

	2017-18	2018-19	2019-20
Days to process applications	2	2	2
Days positions advertised	30	30	31
Days from employment offer to start date	14	14	14
Percentage of positions vacant	3.9	4.0	4.1

Personnel Schedule

Classification	2019	Change	2020	Amount
Administrative Asst. II	1.00	(1.00)	0.00	0
Benefits & Compensation Coordinator ¹	0.70	0.00	0.70	35,566
Director of Human Resources ²	0.50	0.00	0.50	38,263
Human Resources Analyst	2.00	0.00	2.00	72,520
HR Administrative Specialist	0.00	1.00	1.00	31,223
Total	4.20	0.00	4.20	177,571

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 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	169,142	177,372	169,429	177,571
1310	Temporary Labor	0	5,849	0	0
1410	Overtime	4,199	7,928	3,500	3,500
15xx	Bonuses/Incentives	0	2,558	0	0
1641	Vacation/Terms & Buyout	3,492	4,155	0	0
2110	FICA	12,638	14,281	12,773	12,567
221x	Retirement	30,025	21,555	19,367	14,600
23xx	Insurance	26,311	32,101	46,905	49,978
2410	Workers' Compensation	491	547	474	497
26xx	Other Payroll Benefits	2,207	962	538	1,940
TOTAL PERSONAL SERVICES		248,505	267,308	252,986	260,653
OPERATING EXPENSES					
31xx	Professional Services	32,497	28,136	51,000	35,000
3410	Contract Services	38	0	1,500	37,000
4010	Travel	1,012	13	1,000	1,000
41xx	Communication	16	24	50	50
4210	Postage	822	871	1,000	900
4310	Utilities	3,361	3,519	3,400	3,600
4510	Insurance	1,532	1,542	1,172	1,146
46xx	Repairs & Maintenance- Equipment	9,491	9,428	9,000	9,000
4710	Printing & Binding	996	1,105	2,500	2,500
4810	Promotional Activities	3,424	1,542	3,500	3,500
49xx	Advertising	1,798	202	4,400	4,400
4920	Other Current Charges	0	46	100	100
4930	Recognitions & Awards	7,939	7,316	10,000	9,000
5180	Minor Furniture/Equipment	193	1,255	3,000	750
5210	Operating Supplies	3,060	3,434	15,000	5,000
5215	Uniforms	0	0	500	300
5410	Publications & Memberships	998	1,122	2,000	1,500
552x	Training	2,840	2,575	3,000	3,000
TOTAL OPERATING EXPENSES		70,017	62,130	112,122	117,746
OTHER USES					
9941	Utilities Allocation	(114,668)	(121,051)	(127,788)	(128,656)
TOTAL OTHER USES		(114,668)	(121,051)	(127,788)	(128,656)
TOTAL GENERAL FUND APPROPRIATIONS		203,854	208,387	237,320	249,743

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	252,986	260,653	7,667	3.03%
Operating Expenses	112,122	117,746	5,624	5.02%
Other Uses	(127,788)	(128,656)	(868)	0.68%
TOTALS	237,320	249,743	12,423	5.23%

Human Resources Department

Human Resources Division

Appropriations Summary



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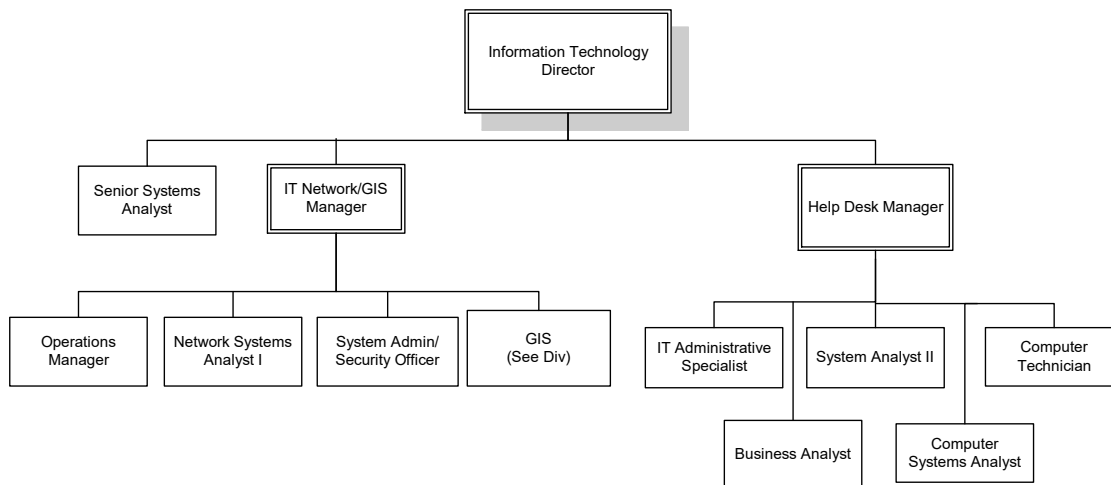
Tino Anthony, Information Technology Director

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

\$ 353,676 GF

1,728,727 AL

\$2,082,403

Information Technology Department

Information Systems Division

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Continue to enhance Cyber Security to prevent, detect, respond and mitigate threats
- ◆ 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:

- ☐ Firewall Replacement City Wide
- ☐ Enhance Internal WIFI coverage and availability throughout the City
- ☐ Installed new hardware
- ☐ Doubled storage capacity and backup and recovery
- ☐ Upgraded the phone system

Performance Measures:

	2017-18	2018-19	2019-20
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

Classification	2019	Change	2020	Amount
Business Analyst	1.00	0.00	1.00	53,311
Computer Systems Analyst	1.00	0.00	1.00	49,327
Computer Technician	1.00	0.00	1.00	36,938
Help Desk Manager	1.00	0.00	1.00	57,628
Information Technology Director	1.00	0.00	1.00	124,434
IT Administrative Specialist	1.00	0.00	1.00	33,747
IT Network Manager	0.50	0.00	0.50	44,655
Network System Analyst I	1.00	0.00	1.00	55,960
Operations Manager	1.00	0.00	1.00	75,273
Senior Systems Analyst	1.00	0.00	1.00	84,597
Systems Analyst II	1.00	0.00	1.00	50,808
Sys Admin/Security Office	1.00	0.00	1.00	74,668
Standby				3,700
Total	11.50	0.00	11.50	745,046

Note: Allocations

IT Network Manager
50% 1633, 50% 1731

Information Technology Department

Information Systems Division

Personnel & Capital Outlay Schedules

Capital Outlay Schedule

Description	Funding/Work order	Amount
Information Technology Equipment		
Network Switch (Police)	WF1253496	42,000
Virtual Desktop Infrastructure Hardware	WF1253497	65,000
Wireless Hardware (Parking garage & Police Tower)	WF1253498	12,000
UPS (Electric & Public Works)	WF1253500 & WF1253501	55,529
Total		174,529

Information Technology Department

Information Systems Division

Appropriations Detail

Appropriations Detail

Account #001-1633-513

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	605,675	644,039	723,881	745,046
1410	Overtime	19,198	12,855	15,000	15,000
1641	Vacation/Terms & Buyout	7,238	10,606	0	0
2110	FICA	46,711	48,802	52,848	53,923
221x	Retirement	46,292	51,077	64,879	66,043
23xx	Insurance	96,523	112,201	124,568	113,175
2410	Workers' Compensation	1,755	1,858	3,014	2,076
26xx	Other Payroll Benefits	7,829	7,408	7,404	7,477
TOTAL PERSONAL SERVICES		831,221	888,846	991,594	1,002,740
<u>OPERATING EXPENSES</u>					
3xxx	Professional Services	14,451	24,874	20,900	140,100
4010	Travel	1,186	1,987	2,000	2,000
41xx	Communication	8,730	10,798	16,468	16,488
4210	Postage	1	5	100	100
4310	Utilities	35,500	36,157	20,400	20,400
4410	Rentals	34,106	35,811	35,820	39,500
4415	Internal Fleet Lease	9,350	9,443	9,443	12,717
4510	Insurance	9,649	10,121	10,833	10,478
461x	Repairs & Maintenance- Vehicles	2,403	1,693	2,688	2,796
46xx	Repairs & Maintenance- Equipment	709,111	618,533	641,991	698,850
4710	Printing & Binding	100	160	100	100
49xx	Advertising-Other Ads	(4)	0	0	0
51xx	Minor Furniture/Equipment	127,276	123,084	106,500	106,500
52xx	Operating Supplies	2,480	1,704	2,500	2,500
5230	Fuel Purchases	90	137	200	200
5410	Publications & Memberships	718	301	625	625
5520	Training	23,463	17,771	24,900	24,900
TOTAL OPERATING EXPENSES		978,610	892,579	895,468	1,078,254
<u>CAPITAL OUTLAY</u>					
6410	Machinery & Equipment	136,715	112,597	119,000	174,529
TOTAL CAPITAL OUTLAY		136,715	112,597	119,000	174,529
<u>OTHER USES</u>					
9916	Computer Maintenance Charges	(157,310)	(158,238)	(165,650)	(173,120)
9941	Utilities Allocation	(1,466,766)	(1,415,222)	(1,532,224)	(1,728,727)
TOTAL OTHER USES		(1,624,076)	(1,573,460)	(1,697,874)	(1,901,847)
TOTAL GENERAL FUND APPROPRIATIONS		322,470	320,562	308,188	353,676

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	991,594	1,002,740	11,146	1.12%
Operating Expenses	895,468	1,078,254	182,786	20.41%
Capital Outlay	119,000	174,529	55,529	46.66%
Other Uses	(1,697,874)	(1,901,847)	(203,973)	12.01%
TOTALS	308,188	353,676	45,488	14.76%

Significant Budget Changes:

The increase in Operating Expenses is primarily related to an increase in Contract Services (3410) due to ADA requirements and an increase in Electric software related to the IVR system (46xx). The change in Other Uses is directly related to the increase in expenses and the Cost Allocation (9941) to the utilities.

Information Technology Department

Information Systems Division

Appropriations Summary



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Geographic Information Systems Department

Organization

Total Budget
\$ 39,098 GF
351,879 AL
\$390,977

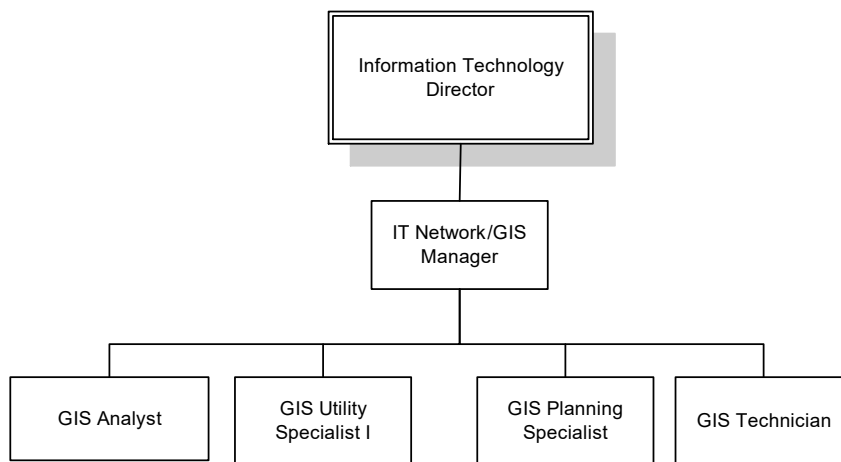
Tino Anthony, Information Technology Director

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

Responsibilities:

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

Organizational Chart



Geographic Information Systems Department

GIS Division

Goals & Tasks

Goals & Tasks

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

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
- ◆ Process work orders in a timely manner

Major Accomplishments:

- Developed safety assessment applications for Electric and Gas
- Upgraded public facing outage map
- Upgraded all Internet mapping solutions to up-to-date industry standards

Performance Measures:

	2017-18	2018-19	2019-20
Days to complete work orders	<5	<5	<5
Work requests	>50	>50	>50
Completed work requests	581	602	866

Geographic Information Systems Department

GIS Division

Personnel Schedule

Personnel Schedule

Classification	2019	Change	2020	Amount
GIS Analyst	1.00	0.00	1.00	68,724
GIS Planning Specialist	1.00	0.00	1.00	50,954
GIS Technician	1.00	0.00	1.00	41,464
GIS Utility Specialist I	1.00	0.00	1.00	55,689
IT Network Manager	0.50	0.00	0.50	44,655
Total	4.50	0.00	4.50	261,486

Note: Allocations

IT Network Manager
50% 1633, 50% 1731

Geographic Information Systems Department

GIS Division

Appropriations Detail

Appropriations Detail

Account # 001-1731-539

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	240,538	186,950	253,153	261,486
1410 Overtime	1,956	3,135	1,300	2,000
1641 Vacation/Terms & Buyout	4,306	331	0	0
2110 FICA	18,729	14,373	19,018	19,474
221x Retirement	22,677	21,872	20,308	20,812
23xx Insurance	47,183	53,733	50,152	43,444
2410 Workers' Compensation	689	530	709	732
262x Other Payroll Benefits	3,396	1,603	1,557	1,716
TOTAL PERSONAL SERVICES	339,474	282,527	346,197	349,664
<u>OPERATING EXPENSES</u>				
3410 Contract Services	0	0	0	25,000
4010 Travel	2,719	1,470	3,400	3,400
41xx Communication	722	1,125	1,000	1,000
4210 Postage	13	1	100	100
4510 Insurance	1,546	1,601	1,581	1,313
46xx Repairs & Maintenance- Equipment	7,865	7,967	7,600	7,600
5180 Minor Furniture/Equipment	612	0	500	500
5210 Operating Supplies	1,927	227	1,800	1,800
5520 Training	1,067	575	600	600
TOTAL OPERATING EXPENSES	16,471	12,966	16,581	41,313
<u>OTHER USES</u>				
9941 Utilities Allocation	(320,349)	(265,944)	(326,500)	(351,879)
TOTAL OTHER USES	(320,349)	(265,944)	(326,500)	(351,879)
TOTAL GENERAL FUND APPROPRIATIONS	35,596	29,549	36,278	39,098

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	346,197	349,664	3,467	1.00%
Operating Expenses	16,581	41,313	24,732	149.16%
Other Uses	(326,500)	(351,879)	(25,379)	7.77%
TOTALS	36,278	39,098	2,820	7.77%

Significant Budget Changes:

The increase in Operating Expenses is directly related to a software upgrade which is included in Contract Services (3410).

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

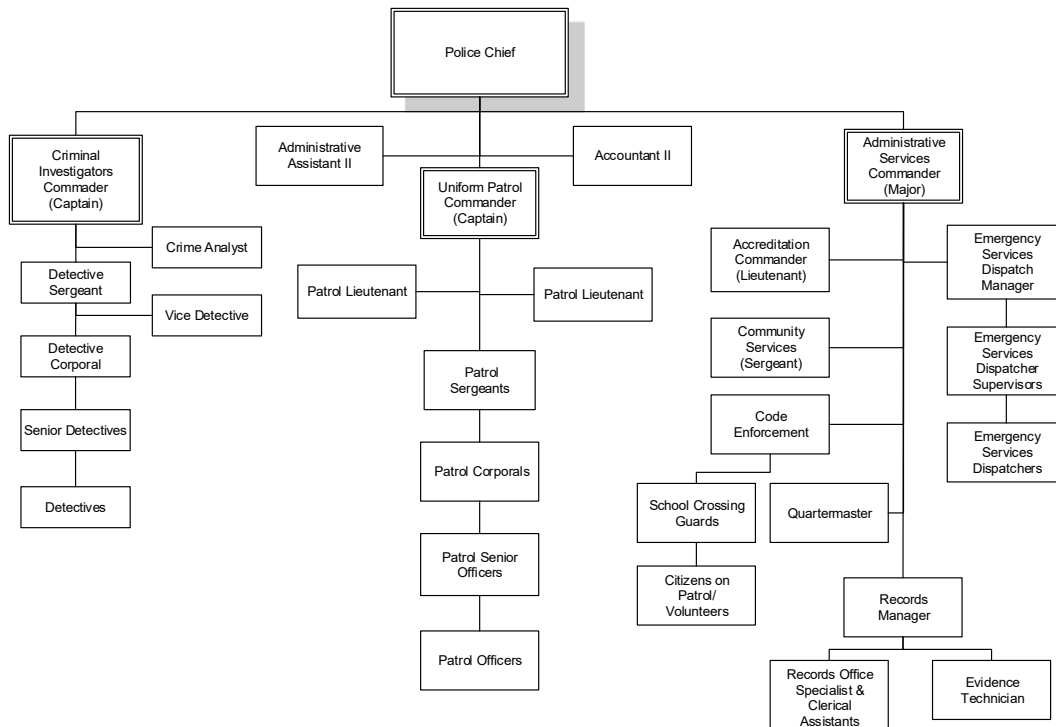
Criminal Investigation

- 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

\$ 9,700,616 GF

Police Department

Administration Division

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Reduce Part I crimes by utilizing problem solving techniques aided by 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:

- Reduced Part I crimes by more than 10%
- Successfully transitioned two officers into our elementary schools in partnership with the Lake County School Board
- Enhanced community outreach, especially within our minority community with positive results

Performance Measures:

	2017-18	2018-19	2019-20
Police CAD calls for Service	59,812	66,213	68,199
Part I crimes	1,558	1,394	1,312
Burglary	256	186	180
Theft	977	942	914
Traffic crashes	1,291	1,241	1,204
DUI arrests	44	49	51
Code Enforcement actions	1,127	1,272	1,336

Personnel Schedule

Police Department

Administration Division

Personnel Schedule

Classification	2019	Change	2020	Amount
Non-Sworn				
Accountant II	1.00	0.00	1.00	41,485
Administrative Assistant I	1.00	0.00	1.00	30,597
Administrative Assistant II	1.00	0.00	1.00	32,182
Clerical Assistant	3.00	0.00	3.00	73,918
Code Enforcement Officer	2.00	1.00	3.00	105,006
Crime Analyst	1.00	0.00	1.00	37,897
Emergency Services Dispatcher I	9.00	0.00	9.00	298,998
Emergency Services Dispatcher II	1.00	0.00	1.00	32,357
Emergency Services Dispatcher III	4.00	0.00	4.00	164,643
Emergency Services Dispatcher Manager	1.00	0.00	1.00	55,250
Evidence Technician	1.00	0.00	1.00	34,852
Office Specialist	1.00	0.00	1.00	38,732
Records Section Supervisor	1.00	0.00	1.00	44,405
Senior Code Enforcement Officer	1.00	0.00	1.00	37,605
Total Non-Sworn	28.00	1.00	29.00	1,027,927
Sworn				
Police Captain	2.00	0.00	2.00	182,583
Police Chief	1.00	0.00	1.00	115,361
Police Corp/Detective Corp	6.00	0.00	6.00	403,216
Police Lieutenant	3.00	0.00	3.00	258,128
Police Major	1.00	0.00	1.00	101,637
Police Officer/Det	35.00	(2.00)	33.00	1,583,824
Police Officer Recruit	1.00	(1.00)	0.00	0
Police Senior/Senior Det	15.00	3.00	18.00	1,075,390
Police Serg/Det Serg	7.00	0.00	7.00	529,307
Sworn Total	71.00	0.00	71.00	4,249,446
Part Time				
Civilian Investigator	1.00	0.00	1.00	26,749
Total Part Time	1.00	0.00	1.00	26,749
Standby				7,300
Total	100.00	1.00	101.00	5,311,422

Police Department

Administration Division

Appropriations Detail

Appropriations Detail

Account # 001-2111-521

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	4,313,913	4,547,412	5,175,970	5,311,422
1310	Temporary Labor	73,050	68,806	75,000	75,000
1410	Overtime	519,699	399,804	365,000	380,000
15xx	Special Pay	57,638	89,670	57,439	83,483
1641	Vacation/Terms & Buyout	74,017	121,683	0	0
2110	FICA	370,938	381,243	379,827	388,553
221x	Retirement	653,155	856,487	1,072,849	1,010,003
23xx	Insurance	854,402	982,208	1,036,050	1,013,543
2410	Workers' Compensation	147,346	153,596	155,523	161,100
26xx	Other Payroll Benefits	18,403	12,032	12,006	12,544
TOTAL PERSONAL SERVICES		7,082,561	7,612,941	8,329,664	8,435,648
OPERATING EXPENSES					
3xx	Professional Services	10,847	14,038	6,800	25,117
3410	Contract Services	2,447	7,402	9,000	9,000
4010	Travel	20,522	16,905	15,000	15,000
41xx	Communication	40,004	43,256	42,000	42,000
4210	Postage	3,815	3,373	3,200	3,200
4310	Utilities	110,618	93,248	140,600	140,600
44xx	Fleet Lease	173,473	176,115	197,616	263,684
4510	Insurance	52,671	57,781	63,501	65,050
461x	Repairs & Maintenance- Vehicles	154,682	178,426	289,204	215,968
4620	Repairs & Maintenance- Building	236	156	3,500	3,500
4625	Repairs & Maintenance- Non-Build	4,477	4,635	4,000	4,000
4627	Repairs & Maintenance- Code Enfrmt	8,626	5,837	15,000	15,000
46xx	Repairs & Maintenance- Equipment	70,587	66,193	73,579	75,589
4710	Printing & Binding	1,880	423	3,000	3,000
4810	Promotional Activities	1,352	650	100	100
4911	Advertising	0	0	500	500
4920	Other Current Charges	8,996	11,503	8,000	8,000
4930	Community Services (other than forfeit)	16,057	20,650	1,560	1,560
4945	Injury/Damage to Others	2,700	0	0	0
4964	Investigative Funds	3,584	11,062	15,000	15,000
51xx	Minor Furniture/Equipment	43,559	15,039	15,500	15,500
5188	Automation Expense Only	2,805	415	4,000	4,000
521x	Operating Supplies	57,944	36,735	56,000	56,000
5215	Uniforms	57,995	47,384	57,100	57,100
5230	Fuel Purchases	123,771	144,361	170,000	170,000
5410	Publications & Memberships	3,895	2,989	4,000	4,000
5520	Training	21,979	37,278	52,500	52,500
TOTAL OPERATING EXPENSES		999,522	995,854	1,250,260	1,264,968
TOTAL GENERAL FUND APPROPRIATIONS		8,082,083	8,608,795	9,579,924	9,700,616

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	8,329,664	8,435,648	105,984	1.27%
Operating Expenses	1,250,260	1,264,968	14,708	1.18%
TOTALS	9,579,924	9,700,616	120,692	1.26%

**Police
Department**

**Administration
Division**

**Appropriations
Summary**



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David Johnson, Fire Chief

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

Responsibilities:

Life Safety Services

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

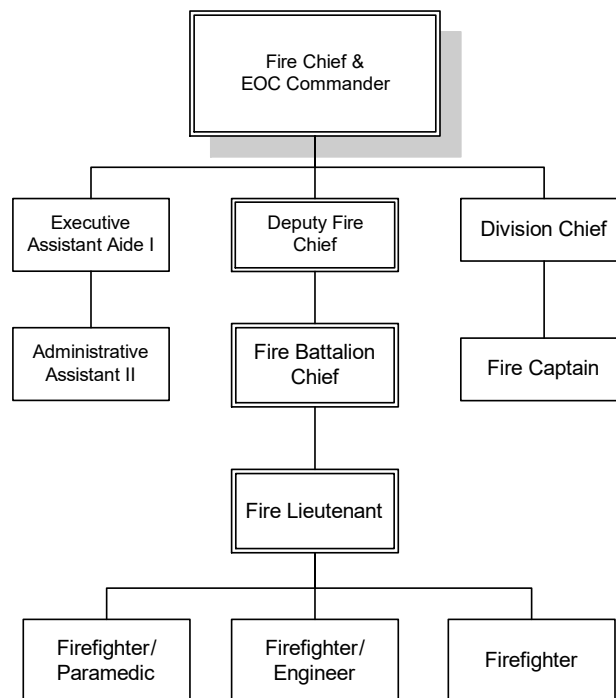
Training - Administration

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

Fire – Rescue

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

Organizational Chart



Fire Department

Organization

Total Budget

\$ 6,064,317 GF

Fire Department

Fire Rescue Division

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Continue to reevaluate zone response times and models to establish target response times that meet or exceed National Fire Protection Association (NFPA) standards
- ◆ Initiate design and implementation of a program to assist the department in meeting NFPA response and staffing standards
- ◆ 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:

	2017-18	2018-19	2019-20
Calls for service	12,000	12,000	12,000
Training hours	16,000	16,000	16,000
School fire safety program contacts	7,500	7,500	7,500
Inspections/reviews/meetings	1,000	1,000	1,000
Pre-fire plans	200	250	250
Average response time (min:sec)	<5:00	<5:00	<5:00

Personnel Schedule

Classification	2019	Change	2020	Amount
Fire Chief & EOC Commander	1.00	0.00	1.00	113,296
Deputy Fire Chief	1.00	0.00	1.00	92,105
Fire Division Chief	1.00	0.00	1.00	89,915
Fire Battalion Chief	3.00	0.00	3.00	212,960
Fire Captain	1.00	0.00	1.00	84,617
Fire Lieutenant	12.00	(1.00)	11.00	736,043
Firefighter Engineer	12.00	0.00	12.00	619,913
Firefighter	15.00	4.00	19.00	784,209
Executive Assistant/Admin. Aide I	1.00	0.00	1.00	49,577
Administrative Assistant II	1.00	0.00	1.00	35,895
Incentive Pay				16,417
School Pay				5,000
Working out of Class				15,000
Holiday Pay				101,618
Total Full Time	48.00	3.00	51.00	2,956,565

Fire Department

Fire Rescue Division

Personnel Schedule

Fire Department

Fire Rescue Division

Appropriations Detail

Appropriations Detail

Account # 001-2220-522

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>				
121x Regular Salaries & Wages	2,568,402	2,833,261	2,767,323	2,956,565
1220 Permanent/Part time	0	0	0	3,050
1310 Temporary Labor	0	10,405	0	0
1410 Overtime	256,197	146,582	215,000	228,000
15xx Special Pay	178,642	194,028	183,729	209,902
1641 Vacation/Terms & Buyout	68,317	62,927	0	0
2110 FICA	223,767	234,707	196,140	208,222
221x Retirement	644,166	702,644	798,656	839,580
23xx Insurance	504,465	553,504	595,038	603,213
2410 Workers' Compensation	105,979	111,888	94,532	101,108
26xx Other Payroll Benefits	8,498	8,498	8,133	10,026
TOTAL PERSONAL SERVICES	4,558,433	4,858,444	4,858,551	5,159,666
<u>OPERATING EXPENSES</u>				
3410 Contract Services	49,536	55,938	60,450	85,830
4010 Travel	1,254	669	4,000	4,000
4110 Communication	9,043	9,814	9,500	9,500
4210 Postage	111	265	500	250
4310 Utilities	74,547	65,973	75,000	68,500
4410 Rentals	2,195	2,861	2,500	3,500
4415 Internal Fleet Lease	134,549	135,631	135,628	180,286
4510 Insurance	27,780	28,671	30,237	32,217
461x Repairs & Maintenance- Vehicles	202,789	199,575	206,571	229,020
4620 Repairs & Maintenance- Building	26,085	17,589	20,500	13,000
4625 Repairs & Maintenance- Non-Build	600	94	1,000	1,000
46xx Repairs & Maintenance- Equipment	25,552	26,320	66,260	44,220
4710 Printing & Binding	1,459	714	1,100	1,100
4810 Promotional Activities	1,407	3,147	4,750	4,750
49xx Other Current Charges	174	5	0	0
5180 Minor Furniture/Equipment	42,978	55,527	50,750	44,300
5210 Operating Supplies	72,733	49,132	54,700	42,300
5215 Uniforms	42,158	51,008	63,450	59,300
5230 Fuel Purchases	42,415	46,465	47,500	47,500
5410 Publications & Memberships	3,840	3,863	3,450	4,078
5520 Training	26,773	24,854	30,000	30,000
TOTAL OPERATING EXPENSES	787,978	778,115	867,846	904,651
<u>CAPITAL OUTLAY</u>				
6210 Buildings	8,500	0	0	0
6310 Improvements other than Bldgs	0	0	0	0
6410 Machinery & Equipment	0	261,900	5,000	0
TOTAL CAPITAL OUTLAY	8,500	261,900	5,000	0
<u>DEBT SERVICE</u>				
7115 Principal- Capital Lease	0	45,927	0	0
TOTAL DEBT SERVICE	0	45,927	0	0
TOTAL GENERAL FUND APPROPRIATIONS	5,354,911	5,944,386	5,731,397	6,064,317

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	4,858,551	5,159,666	301,115	6.20%
Operating Expenses	867,846	904,651	36,805	4.24%
Capital Outlay	5,000	0	(5,000)	-100.00%
TOTALS	5,731,397	6,064,317	332,920	5.81%

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

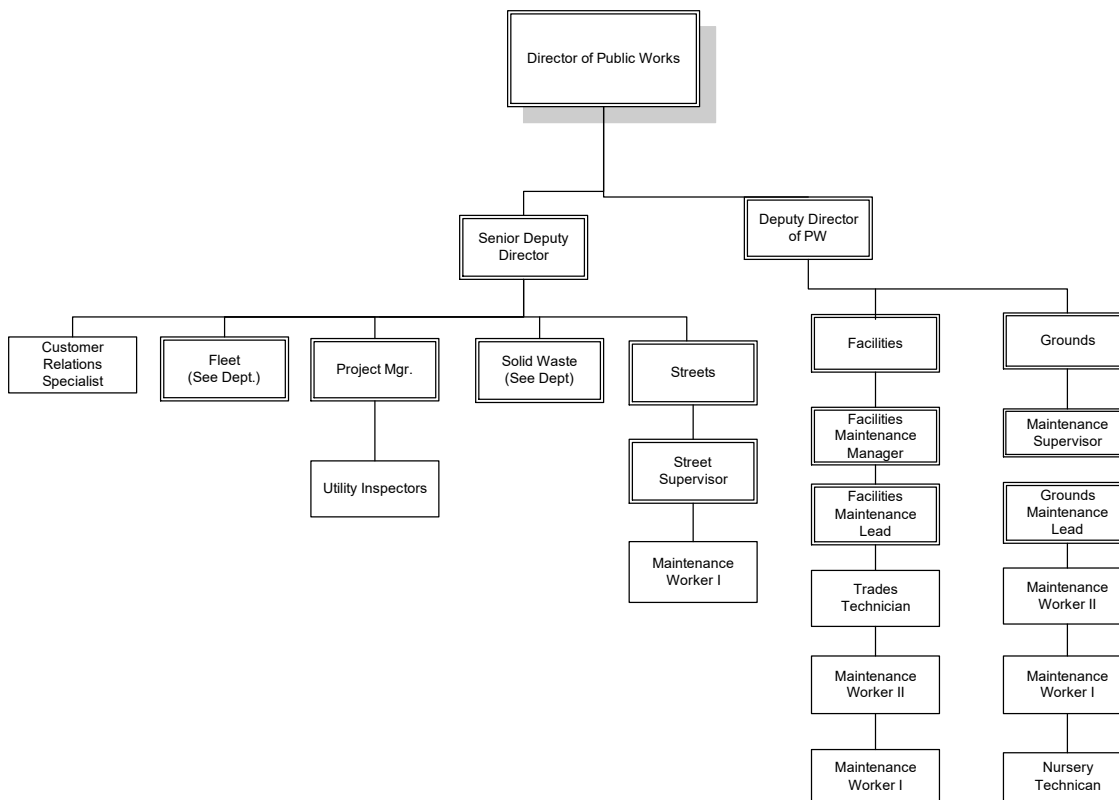
Facilities

- 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

\$ 3,793,711 GF

98,904 AL

\$ 3,892,615

Public Works
Department

Street
Maintenance
Division

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Continue to repair streets and complete scheduled street resurfacing
- ◆ Continue to survey and repair sidewalks
- ◆ Install sidewalks in established neighborhoods
- ◆ Ensure signs are replaced when needed
- ◆ Perform tree maintenance in City right-of-way

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:

	2017-18	2018-19	2019-20
Regulatory signs replaced	800	650	200
Non-regulatory signs replaced	800	500	500
Reported sidewalk falls	1	0	0
Average pavement condition rating	75	75	75

Personnel Schedule

Classification	2019	Change	2020	Amount
Maintenance Worker I	2.00	0.00	2.00	51,454
Street Supervisor	1.00	0.00	1.00	43,842
Standby				3,650
Total	3.00	0.00	3.00	98,946

Public Works Department

Street Maintenance Division

Personnel Schedule

Public Works Department

Street Maintenance Division

Appropriations Detail

Appropriations Detail

Account # 001-5112-541

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	61,656	89,190	95,919	98,946
1410	Overtime	12,255	3,650	3,000	1,500
2110	FICA	5,325	6,517	6,483	6,567
221x	Retirement	5,286	7,142	7,658	7,846
23xx	Insurance	21,916	24,999	25,866	26,093
2410	Workers' Compensation	5,960	7,479	7,418	7,662
26xx	Other Payroll Benefits	104	149	150	301
TOTAL PERSONAL SERVICES		112,502	139,126	146,494	148,915
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	5,842	2,657	15,000	15,000
3410	Contract Services	372	10,324	0	5,000
4010	Travel	0	0	750	750
41xx	Communication	868	706	1,180	700
4210	Postage	0	35	0	50
4310	Utilities	756,296	641,091	905,000	650,000
4410	Rentals	0	0	500	500
4415	Internal Fleet Lease	14,314	15,100	14,369	19,353
4510	Insurance	8,214	8,851	9,090	9,310
461x	Repairs & Maintenance- Vehicles	195,168	242,587	157,299	168,334
462x	Repairs & Maintenance- Non-Build	116,400	106,558	322,500	287,500
463x	Repairs & Maintenance- Equipment	420	520	520	520
4911	Advertising-Other Ads	0	119	500	200
4945	Injury/Damage to Others	430	7,140	2,500	2,500
5180	Minor Furniture/Equipment	388	6,369	2,500	2,500
5210	Operating Supplies	3,226	4,514	8,000	8,000
5215	Uniforms	607	619	750	975
5230	Fuel Purchases	3,908	3,084	4,500	4,500
5310	Materials & Supplies	2,278	4,640	5,000	5,000
5311	Materials - Street Signs	29,620	4,385	15,000	5,000
5520	Training	210	360	1,500	1,500
TOTAL OPERATING EXPENSES		1,138,561	1,059,659	1,466,458	1,187,192
<u>OTHER USES</u>					
9950	Contra- Expenses	0	(33)	0	0
TOTAL OTHER USES		0	(33)	0	0
TOTAL GENERAL FUND APPROPRIATIONS		1,251,063	1,198,752	1,612,952	1,336,107

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	146,494	148,915	2,421	1.65%
Operating Expenses	1,466,458	1,187,192	(279,266)	-19.04%
TOTALS	1,612,952	1,336,107	(276,845)	-17.16%

Significant Budget Changes:

The reduction in Operating Expenses is related to a reduction in Utilities (4310) expenses.

Public Works Department

Street Maintenance Division

Appropriations Summary

Public Works
Department

Facilities
Maintenance
Division

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Install LED lights throughout the City to reduce energy costs
- ◆ Complete minor work orders in less than 2 days
- ◆ Conduct annual energy audits to determine equipment and performance
- ◆ Continue to perform preventative maintenance service according to the manufacturer’s recommendations
- ◆ Continue to charge time properly to provide accurate cost estimates by facility

Major Accomplishments:

- ❑ Supported Special Events
- ❑ Established contracts for outside janitorial, painting and electrical services
- ❑ Installed security cameras at various locations due to vandalism

Performance Measures:

	2017-18	2018-19	2019-20
Complete minor work orders in less than 2 business days	60%	70%	75%
% of staff’s available time charged directly to facility maintenance tasks	85%	75%	75%
% of preventative maintenance performed	75%	70%	75%

Personnel Schedule

Classification	2019	Change	2020	Amount
Deputy Director of Public Works ¹	0.50	0.00	0.50	36,187
Facilities Maintenance Lead	0.00	1.00	1.00	31,428
Facilities Maintenance Manager	1.00	0.00	1.00	57,524
Maintenance Worker I ²	3.50	0.00	3.50	89,936
Maintenance Worker II	2.00	(2.00)	0.00	0
Trades Technician	4.00	0.00	4.00	113,632
Standby				3,650
Total	11.00	(1.00)	10.00	332,357

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
Pole Barn	WF1253689	15,000
HVAC Units	WF1253690	50,000
Total		65,000

Public Works Department

Facilities Maintenance Division

Appropriations Detail

Appropriations Detail

Account # 001-5193-519

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	322,090	276,096	375,918	332,357
1310	Temporary Labor	362	0	3,000	3,000
1410	Overtime	29,873	34,609	13,750	36,000
1530	Bonuses	0	1,810	0	0
1641	Vacation/Terms & Buyouts	8,813	7,431	0	0
211x	FICA	26,236	22,864	26,793	23,636
221x	Retirement	35,535	32,096	38,018	27,198
23xx	Insurance	95,180	110,066	115,510	103,620
2410	Workers Compensation	13,946	11,928	14,363	12,364
262x	Other Payroll Benefits	1,219	1,028	1,158	869
TOTAL PERSONAL SERVICES		533,254	497,928	588,510	539,044
OPERATING EXPENSES					
3110	Professional Services	4,410	255	0	0
3410	Contract Services	25,133	47,326	66,600	108,060
4010	Travel	40	165	1,000	700
4110	Communication	4,211	4,192	4,058	3,992
4210	Postage	51	0	100	0
4310	Utilities	94,588	99,993	113,696	100,000
4410	Rentals	105	0	1,200	1,200
4415	Internal Fleet Lease	17,855	17,557	17,555	23,641
4510	Insurance	22,407	23,182	28,049	30,173
461x	Repairs & Maintenance- Vehicles	30,383	24,290	27,494	28,555
4620	Repairs & Maintenance- Buildings	101,442	105,553	115,000	50,000
4625	Repairs & Maintenance- Non-Build	92,821	194,814	74,000	35,800
46xx	Repairs & Maintenance- Equipment	18,406	9,299	18,720	820
4920	Other Current Charges	1,592	2,500	300	300
4980	Taxes	843	843	850	850
5180	Minor Furniture/Equipment	16,244	13,969	25,000	25,000
5210	Operating Supplies	64,228	62,109	84,500	84,500
5215	Uniforms	1,840	2,110	3,250	3,950
52xx	Fuel Purchases	7,387	9,094	9,700	9,710
5520	Training	564	0	2,000	1,000
TOTAL OPERATING EXPENSES		504,550	617,251	593,072	508,251
CAPITAL OUTLAY					
6210	Buildings	0	0	0	15,000
6410	Machinery & Equipment	17,291	24,278	32,000	50,000
TOTAL CAPITAL OUTLAY		17,291	24,278	32,000	65,000
OTHER USES					
9941	Utilities Allocation	(55,393)	(59,096)	(63,713)	(58,395)
TOTAL OTHER USES		(55,393)	(59,096)	(63,713)	(58,395)
TOTAL GENERAL FUND APPROPRIATIONS		999,702	1,080,361	1,149,869	1,053,900

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	588,510	539,044	(49,466)	-8.41%
Operating Expenses	593,072	508,251	(84,821)	-14.30%
Capital Outlay	32,000	65,000	33,000	103.13%
Other Uses	(63,713)	(58,395)	5,318	-8.35%
TOTALS	1,149,869	1,053,900	(95,969)	-8.35%

Significant Budget Changes:

The change in Personal Services is due to moving positions to the Recreation Department. Additionally, a Facilities Maintenance Lead Position was added to this division. Operating Expenses mainly decreased due to a reduction in Repairs & Maintenance expenses (4620, 4625 & 46xx).

Public Works Department

Facilities Maintenance Division

Appropriations Summary

Public Works
Department

Grounds
Maintenance
Division

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Improve the appearance of city owned green space
- ◆ 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:

- ❑ Created three memorial areas within the City- Don Van Beck Memorial Walk at Veterans Memorial Park, Brown’s Memorial at Heritage Estates and Hero’s monument located in front of the Police Department
- ❑ Established a contract with Brightview to maintain all medians in City limits on US Hwy 441 and US Hwy 27
- ❑ Improved appearance of Venetian Gardens Islands and Rogers Park area

Performance Measures:

	2017-18	2018-19	2019-20
“Florida Friendly Landscape” areas	1	3	5
Areas maintained (acres per employee)	23	23	23
Tree City USA member (consecutive years)	19	20	21

Personnel Schedule

Classification	2019	Change	2020	Amount
Deputy Director of Public Works ¹	0.50	0.00	0.50	36,187
Grounds Maintenance Lead	0.00	1.00	1.00	31,428
Grounds Maintenance Supervisor	0.00	1.00	1.00	53,332
Maintenance Supervisor	1.00	(1.00)	0.00	0
Maintenance Worker I ²	6.50	0.00	6.50	154,823
Maintenance Worker II	2.00	0.00	2.00	51,101
Nursery Technician	1.00	0.00	1.00	36,291
Total	11.00	1.00	12.00	363,162

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 Schedule

Public Works Department

Grounds Maintenance Division

Appropriations Detail

Appropriations Detail

Account # 001-5194-519

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	274,363	327,999	334,610	363,162
1310	Temporary Labor	4,094	2,777	2,154	2,560
1410	Overtime	9,936	2,859	3,195	1,500
1641	Vacation/Terms & Buyout	4,750	3,929	0	0
211x	FICA	20,709	23,721	23,969	25,968
2210	Retirement	23,707	28,469	26,427	25,786
23xx	Insurance	84,854	101,300	114,098	99,480
2410	Workers' Compensation	11,568	12,925	12,820	13,978
262x	Other Payroll Benefits	2,300	2,558	2,733	2,658
TOTAL PERSONAL SERVICES		436,281	506,537	520,006	535,092
OPERATING EXPENSES					
31xx	Professional Services	6,800	17,200	0	0
3410	Contract Services	73,280	67,920	260,000	450,000
4010	Travel	117	105	300	300
41xx	Communication	191	299	320	252
4210	Postage	2	0	10	10
4310	Utilities	98,792	99,470	150,000	100,000
4410	Rentals	6,294	3,850	8,000	5,000
4415	Internal Fleet Lease	26,455	26,835	28,205	40,452
4425	Land Leases	1,800	900	900	900
4510	Insurance	12,925	14,112	14,637	16,288
461x	Repairs & Maintenance- Vehicles	30,323	44,947	35,432	43,182
4620	Repairs & Maintenance- Building	445	44	500	500
4625	Repairs & Maintenance- Non-Build	107,039	129,008	82,300	105,600
46xx	Repairs & Maintenance- Equipment	545	385	545	545
4710	Printing & Binding	19	0	40	40
4810	Promotional Activities	556	1,643	2,000	2,000
4945	Injury/ Damage to Others	0	976	500	500
5180	Minor Furniture/Equipment	13,498	8,554	5,200	3,421
5210	Operating Supplies	19,407	16,338	18,550	20,000
5215	Uniforms	2,208	2,606	2,550	3,625
52xx	Fuel Purchases	11,137	11,584	12,500	12,500
5410	Publications & Memberships	165	0	700	265
5520	Training	989	1,004	1,500	1,500
TOTAL OPERATING EXPENSES		412,987	447,780	624,689	806,880
CAPITAL OUTLAY					
6310	Improvements Other Than Bldgs	7,448	0	0	0
6410	Machinery & Equipment	6,998	0	12,500	0
TOTAL CAPITAL OUTLAY		14,446	0	12,500	0
OTHER USES					
9950	Contra- Expense	(10,516)	(11,000)	(13,500)	(13,500)
TOTAL OTHER USES		(10,516)	(11,000)	(13,500)	(13,500)
TOTAL GENERAL FUND APPROPRIATIONS		853,198	943,317	1,143,695	1,328,472

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	520,006	535,092	15,086	2.90%
Operating Expenses	624,689	806,880	182,191	29.17%
Capital Outlay	12,500	0	(12,500)	-100.00%
Other Uses	(13,500)	(13,500)	0	0.00%
TOTALS	1,143,695	1,328,472	184,777	16.16%

Significant Budget Changes:

The change in Operating Expenses is related to an increase in Landscape Maintenance expenses (3410).

Public Works Department

Grounds Maintenance Division

Appropriations Summary

Public Works
Department

Administration
Division

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Complete projects within budget; striving to complete projects 5%, or less than the budget
- ◆ Execute annual Capital Improvement Projects on schedule
- ◆ Minimize budget rollovers by completing projects in the budgeted fiscal year

Major Accomplishments:

- ❑ Started Phase III of Venetian Gardens Master Plan (Community Building)
- ❑ Started Dixie Avenue median landscaping
- ❑ Installed Neighborhood/ Park signs throughout the City
- ❑ Purchased 932 East Main Street (new location for Public Works staff)
- ❑ Began process to restore Mote Morris house

Performance Measures:

	2017-18	2018-19	2019-20
Projects completed	82%	90%	90%
Projects not completed, funds rolled forward	\$9,189,412	\$4,500,000	\$2,500,000

Personnel Schedule

Classification	2019	Change	2020	Amount
Deputy Director of Public Works ¹	0.10	0.00	0.10	9,044
Project Manager I ²	0.50	0.00	0.50	25,800
Senior Deputy Director ³	0.00	0.25	0.25	23,750
Total	0.60	0.25	0.85	58,594

Notes: Allocations

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

Project Manager I ²
25%-3021, 25%-4021, 50%-5197

Senior Deputy Director ³
25%-5197, 25%-3021, 25%-4021, 15%-5171, 5%-5143, 5%-5144

Public Works Department

Administration Division

Personnel Schedule

Public Works Department

Administration Division

Appropriations Detail

Appropriations Detail

Account # 001-5197-539

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	29,215	32,177	33,738	58,594
1410 Overtime	1,098	108	500	500
1641 Vacation/Terms & Buyout	1,763	1,193	0	0
2110 FICA	2,340	2,526	2,538	4,434
221x Retirement	2,262	2,551	1,687	2,929
23xx Insurance	25,459	21,666	18,914	12,421
2410 Workers' Compensation	683	714	734	824
262x Other Payroll Benefits	376	449	487	488
TOTAL PERSONAL SERVICES	63,196	61,384	58,598	80,190
<u>OPERATING EXPENSES</u>				
3110 Professional Services	15,830	0	1,000	1,000
3130 Engineering Services	0	2,488	10,000	10,000
3410 Contract Services	2,777	3,347	4,230	3,466
4010 Travel	0	0	100	100
4110 Communication	472	211	72	250
4210 Postage	25	265	50	50
4310 Utilities	8,210	6,756	9,500	9,500
4415 Internal Fleet Lease	1,575	1,591	1,591	2,142
4510 Insurance	330	533	608	558
461x Repairs & Maintenance- Vehicles	2,359	1,435	0	465
4620 Repairs & Maintenance- Building	0	0	300	300
463x Repairs & Maintenance- Equipment	4,126	3,076	1,500	3,000
4710 Printing & Binding	39	84	40	40
4810 Promotional Activities	120	153	500	500
4911 Advertising	0	246	100	100
4920 Other Current Charges	0	2,073	0	0
5180 Minor Furniture/Equipment	415	1,391	300	500
5210 Operating Supplies	1,823	1,726	1,700	1,850
5230 Fuel Purchases	571	275	300	330
5410 Publications & Memberships	620	640	640	700
5520 Training	663	35	700	700
TOTAL OPERATING EXPENSES	39,955	26,325	33,231	35,551
<u>OTHER USES</u>				
9941 Utilities Allocation	(36,104)	(30,697)	(32,140)	(40,509)
TOTAL OTHER USES	(36,104)	(30,697)	(32,140)	(40,509)
TOTAL GENERAL FUND APPROPRIATIONS	67,047	57,012	59,689	75,232

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	58,598	80,190	21,592	36.85%
Operating Expenses	33,231	35,551	2,320	6.98%
Other Uses	(32,140)	(40,509)	(8,369)	26.04%
TOTALS	59,689	75,232	15,543	26.04%

Significant Budget Changes:

The change in Personal Services is mainly attributable to allocating 25% of the Senior Deputy Director to this division.

Public Works Department

Administration Division

Appropriations Summary



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Community Development Department

Organization

Total Budget

\$ 233,487 GF

285,374 AL

\$ 518,861

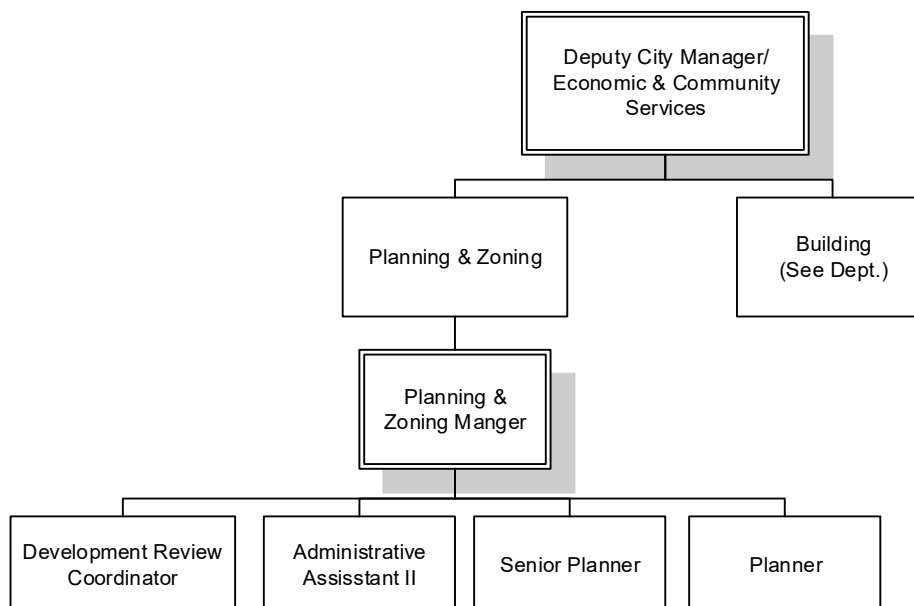
Michael Rankin, Deputy City Manager/Community Services

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

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Recommend appropriate, sustainable uses of land and structures for Planning Commission, Historic Preservation Board and City Commission
- ◆ Analyze City development patterns annually, utilizing GIS software, to identify new development and redevelopment opportunities and to identify appropriate opportunities to annex commercial and industrial land
- ◆ Encourage the elimination of blight through monthly progress assessments of City-sponsored grant programs, to include the Façade, Sign and Landscape grants and residential property improvement loans

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

Task:

- ◆ Provide professional, timely and accurate reviews and recommendations to the City Commission, Planning Commission and Historic Preservation Board
- ◆ Provide site plan review and comments through the Site Plan Development Review process, within fourteen calendar days, to ensure consistency with City codes, requirements and procedures
- ◆ Partner with appropriate departments to update elements of the 2035 Comprehensive Plan to reflect changes/updates made since 2012
- ◆ Revise the current sign ordinance to meet constitutional requirements
- ◆ Propose at least four new reductions in unnecessary or redundant regulation by the end of the fiscal year by amending the Land Development Code (Chapter 25)
- ◆ Educate citizens on common planning, zoning and development questions by completing a series of at least one new paper and online brochure by the end of each quarter covering topics such as Impact Fees, opening a new business in Leesburg and other appropriate topics
- ◆ Provide clear communication to clients and citizens by updating the Planning & Zoning website within five days of approval of revisions to codes, procedures and information

Major Accomplishments:

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

Performance Measures:

	2017-18	2018-19	2019-20
Annexation Cases	6	7	6
Planned Unit Development Cases (PUD/SPUD)	7	14	12
Rezoning Cases	5	6	5
Site Plans Reviewed	32	35	35
Business Tax Receipts (new)	425	450	475
Business Tax Receipts (renewed)	2,250	2,500	2,600
Sign Grants reviewed	19	30	25

Personnel Schedule

Classification	2019	Change	2020	Amount
Administrative Assistant II	1.00	0.00	1.00	38,752
Development Review Coordinator	1.00	0.00	1.00	65,950
Permit Specialist I ¹	0.25	0.00	0.25	8,668
Planning & Zoning Manager	1.00	0.00	1.00	87,996
Senior Planner	1.00	0.00	1.00	55,063
Planner	2.00	0.00	2.00	81,928
Total	6.25	0.00	6.25	338,357

Notes: Allocations

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

Community Development Department

Planning & Zoning Division

Personnel Schedule

Community Development Department

Planning & Zoning Division

Appropriations Detail

Appropriations Detail

Account # 001-6151-515

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	260,726	253,713	327,480	338,357
1310	Temporary Labor	277	0	0	0
1410	Overtime	2,734	1,577	3,000	2,000
1641	Vacation/Terms & Buyout	0	7,137	0	0
2110	FICA	19,766	19,487	24,432	24,855
221x	Retirement	18,881	22,649	28,022	28,707
23xx	Insurance	43,528	40,493	65,861	53,747
2410	Workers' Compensation	736	734	809	947
26xx	Other Payroll Benefits	1,000	712	697	911
TOTAL PERSONAL SERVICES		347,648	346,502	450,301	449,524
OPERATING EXPENSES					
31xx	Professional Services	850	700	1,500	1,200
3410	Contract Services	5,307	8,096	10,000	11,500
4010	Travel	928	1,807	4,000	2,000
4110	Communication	894	934	500	938
4210	Postage	3,043	2,642	4,000	3,500
4310	Utilities	6,009	6,442	6,175	6,500
4415	Internal Fleet Lease	4,048	4,089	4,088	5,506
4510	Insurance	1,546	1,752	1,926	1,907
461x	Repairs & Maintenance- Vehicles	2,037	1,365	1,925	1,931
463x	Repairs & Maintenance- Equipment	6,239	7,417	8,170	8,050
4710	Printing & Binding	156	117	150	150
4810	Promotional Activities	220	145	150	175
4911	Advertising	14,840	18,943	15,000	15,000
4920	Other Current Charges	407	293	500	500
4930	Recognitions & Awards	126	0	150	0
5180	Minor Furniture/Equipment	584	0	2,000	500
5210	Operating Supplies	3,645	2,325	4,000	4,000
5215	Uniforms	168	0	150	150
5230	Fuel Purchases	1,583	1,480	1,600	1,600
5410	Publications & Memberships	1,140	916	4,500	2,230
5520	Training	900	585	3,750	2,000
TOTAL OPERATING EXPENSES		54,670	60,048	74,234	69,337
OTHER USES					
9941	Utilities Allocation	(208,959)	(223,603)	(288,494)	(285,374)
TOTAL OTHER USES		(208,959)	(223,603)	(288,494)	(285,374)
TOTAL GENERAL FUND APPROPRIATIONS		193,359	182,947	236,041	233,487

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	450,301	449,524	(777)	-0.17%
Operating Expenses	74,234	69,337	(4,897)	-6.60%
Other Uses	(288,494)	(285,374)	3,120	-1.08%
TOTALS	236,041	233,487	(2,554)	-1.08%

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:

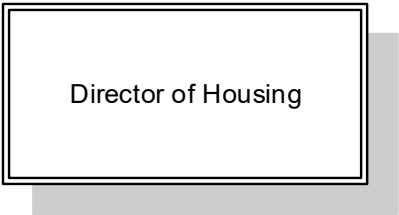
Housing

- 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**

\$ 167,404 GF

Housing Department

Administration Division

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Create taskforce to focus on housing development targeting senior and in-fill housing
- ◆ Identify lots within the City that can accommodate single home development

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

Task:

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

Major Accomplishments:

- Increased home buying counseling to potential homebuyers
- Created partnership with Homes In Partnership to construct new homes

Performance Measures:

	2017-18	2018-19	2019-20
Development of in-fill lots	2	2	4
Housing Assistance Counseling Provided	210	330	380
Neighborhood meetings (West Leesburg, etc.)	12	25	35
Charets (Visionary planning sessions)	1	2	3
Conducted Workshops/Conferences for new home buyers	3	3	7

Personnel Schedule

Classification	2019	Change	2020	Amount
Director of Housing	1.00	0.00	1.00	95,171
Total	1.00	0.00	1.00	95,171

**Housing
Department**

**Administration
Division**

**Personnel
Schedule**

Housing Department

Administration Division

Appropriations Detail

Appropriations Detail

Account # 001-6254-554

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	92,144	92,641	94,910	95,171
1530	Bonuses	0	4,618	0	0
1641	Vacation/Terms & Buyouts	7,088	6,025	0	0
2110	FICA	7,428	7,704	7,037	6,994
221x	Retirement	4,607	4,632	4,746	4,759
23xx	Insurance	15,589	17,465	17,817	17,678
2410	Workers' Compensation	278	290	266	266
26xx	Other Payroll Benefits	2,760	2,751	2,751	2,767
TOTAL PERSONAL SERVICES		129,894	136,126	127,527	127,635
OPERATING EXPENSES					
3410	Contract Services	88,836	24,158	0	2,500
4010	Travel	217	1,268	2,000	2,000
4110	Communication	1,623	1,852	3,610	2,500
4210	Postage	255	59	500	500
4310	Utilities	15,548	14,829	30,300	20,000
4410	Rentals	125	1,739	0	200
4510	Insurance	1,404	1,501	1,581	1,259
462x	Repairs & Maintenance- Buildings	202	385	7,960	150
46xx	Repairs & Maintenance- Equipment	3,481	4,172	3,310	3,160
4710	Printing & Binding	78	0	200	300
48xx	Promotional Activities	100	150	500	500
49xx	Advertising	0	65	0	100
4980	Taxes	4,186	825	0	1,000
5180	Minor Furniture/Equipment	35	100	0	0
52xx	Operating Supplies	1,113	3,125	2,100	2,100
5410	Publications & Memberships	368	249	3,164	2,000
5520	Training	990	495	3,000	1,500
TOTAL OPERATING EXPENSES		118,561	54,972	58,225	39,769
TOTAL GENERAL FUND APPROPRIATIONS		248,455	191,098	185,752	167,404

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	127,527	127,635	108	0.08%
Operating Expenses	58,225	39,769	(18,456)	-31.70%
TOTALS	185,752	167,404	(18,348)	-9.88%

**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

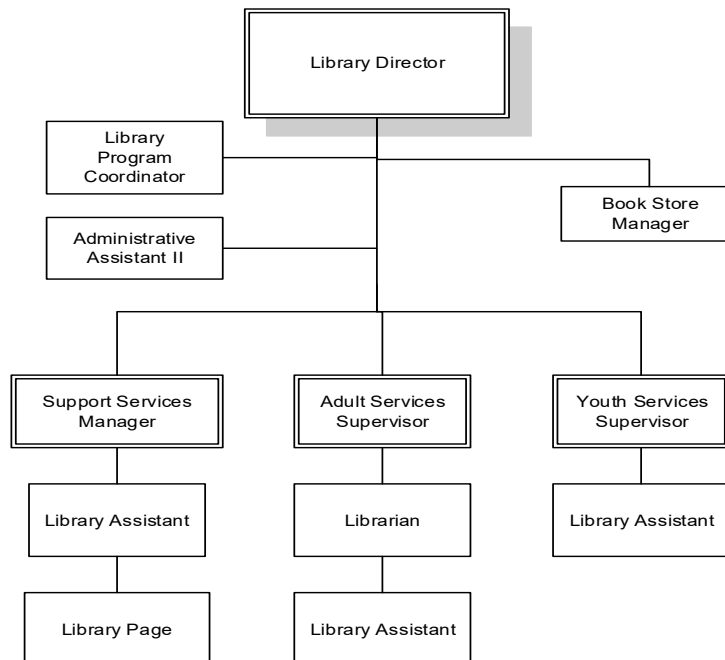
Youth Services

- 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

\$ 1,668,706 GF

Library Department

Library Division

Goals & Tasks

Goals & Tasks

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

Task:

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

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

Task:

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

Major Accomplishments:

- Opened the Library on Fridays, effective January 4, 2019; now open six (6) days/week
- Reached 2.6 million visitors to the Library since the new building opened in 2007
- Hosted Early Voting for the General Election in Oct/Nov 2018, with 7,300 voters at our site

Performance Measures:

	2017-18	2018-19	2019-20
Number of library visits	259,920	270,000	280,000
Hours of public computer use/wireless access	55,568	56,000	58,000
Program attendance	22,320	25,000	27,000
Print/non print checkouts	229,248	235,000	245,000
Digital resources downloaded or streamed	45,778	48,000	50,000
Youth reached through programs	13,881	14,000	14,500
Youth check outs	67,682	73,000	75,000
Adult basic education learner hours	1,361	1,000	1,100
Users receiving technology instruction	20,216	22,000	24,000
People assisted with socio-economic programs	2,569	3,100	3,300

Personnel Schedule

Library Department

Library Division

Personnel & Capital Outlay Schedules

Classification	2019	Change	2020	Amount
Administrative Assistant I	1.00	(1.00)	0.00	0
Administrative Assistant II	0.00	1.00	1.00	44,570
Adult Services Supervisor	1.00	0.00	1.00	39,065
Librarian	2.00	0.00	2.00	72,290
Library Assistant	9.00	0.00	9.00	248,891
Library Assistant/Adult Services	2.00	0.00	2.00	56,084
Library Director	1.00	0.00	1.00	92,084
Library Program Coordinator	1.00	0.00	1.00	35,561
Support Services Manager	1.00	0.00	1.00	43,862
Youth Services Supervisor	1.00	0.00	1.00	42,778
Total Full Time	19.00	0.00	19.00	675,185
Library Assistant	6.00	0.00	6.00	82,764
Library Assistant/Adult Services	1.00	0.00	1.00	14,798
Library Page	3.00	0.00	3.00	48,310
Total Part Time	10.00	0.00	10.00	145,872
Book Store Manager (Paid Thru Friends)	1.00	0.00	1.00	7,488
Library Assistant Temp	2.00	0.00	2.00	23,290
Total Temporary Labor	3.00	0.00	3.00	30,778
Total Number of Positions	32.00	0.00	32.00	851,835

Capital Outlay Schedule

Description	Funding/ Work order	Amount
Upgrade Audio System in Meeting rooms	WF1253692	50,000
Total		50,000

Library Department

Library Division

Appropriations Detail

Appropriations Detail

Account # 001-7111-571

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>				
1210 Regular Salaries & Wages	603,228	636,303	656,885	675,185
1220 Permanent/ Part time Salaries & Wages	61,947	71,558	132,415	145,872
1310 Temporary Labor	22,308	23,206	30,020	30,778
1410 Overtime	19,958	11,551	16,000	16,000
15xx Bonuses/Incentives	0	2,122	0	0
1641 Vacation/Terms & Buyout	13,354	6,059	0	0
2110 FICA	52,596	54,731	60,320	61,748
221x Retirement	46,908	51,751	51,091	52,080
23xx Insurance	155,364	157,556	154,437	158,363
2410 Workers' Compensation	2,004	2,092	2,154	2,388
26xx Other Employee Benefits	1,683	1,566	1,554	4,227
TOTAL PERSONAL SERVICES	979,350	1,018,495	1,104,876	1,146,641
<u>OPERATING EXPENSES</u>				
31xx Professional Services	2,505	5,135	5,400	5,400
3410 Contract Services	7,418	4,676	17,260	10,120
4010 Travel	160	565	600	968
4110 Communication	3,850	4,154	3,180	3,356
4210 Postage	1,654	2,195	3,125	3,000
4310 Utilities	144,661	135,077	146,527	139,362
4410 Rentals	14,787	15,024	15,100	15,948
4510 Insurance	16,401	16,505	16,534	16,873
4620 Repairs & Maintenance- Building	10,470	8,043	17,391	13,500
46xx Repairs & Maintenance- Equipment	17,825	17,809	20,351	17,180
4710 Printing & Binding	7,337	7,859	7,350	7,760
4810 Promotional Activities	1,732	2,722	2,180	2,180
4911 Advertising	636	0	150	150
4920 Other Current Charges	960	1,725	1,021	740
5180 Minor Furniture/Equipment	4,372	33,099	7,000	7,000
5210 Operating Supplies	32,817	27,867	30,000	30,000
5410 Publications & Memberships	45,092	50,168	42,000	42,028
541x Library Materials	150,308	152,488	160,000	155,000
5520 Training	811	335	1,500	1,500
TOTAL OPERATING EXPENSES	463,796	485,446	496,669	472,065
<u>CAPITAL OUTLAY</u>				
6410 Machinery & Equipment	0	0	0	50,000
TOTAL CAPITAL OUTLAY	0	0	0	50,000
TOTAL GENERAL FUND APPROPRIATIONS	1,443,146	1,503,941	1,601,545	1,668,706

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	1,104,876	1,146,641	41,765	3.78%
Operating Expenses	496,669	472,065	(24,604)	-4.95%
Capital Outlay	0	50,000	50,000	100.00%
TOTALS	1,601,545	1,668,706	67,161	4.19%

**Library
Department**

**Library
Division**

**Appropriations
Summary**



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Travis Rima, Recreation Director

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

Responsibilities

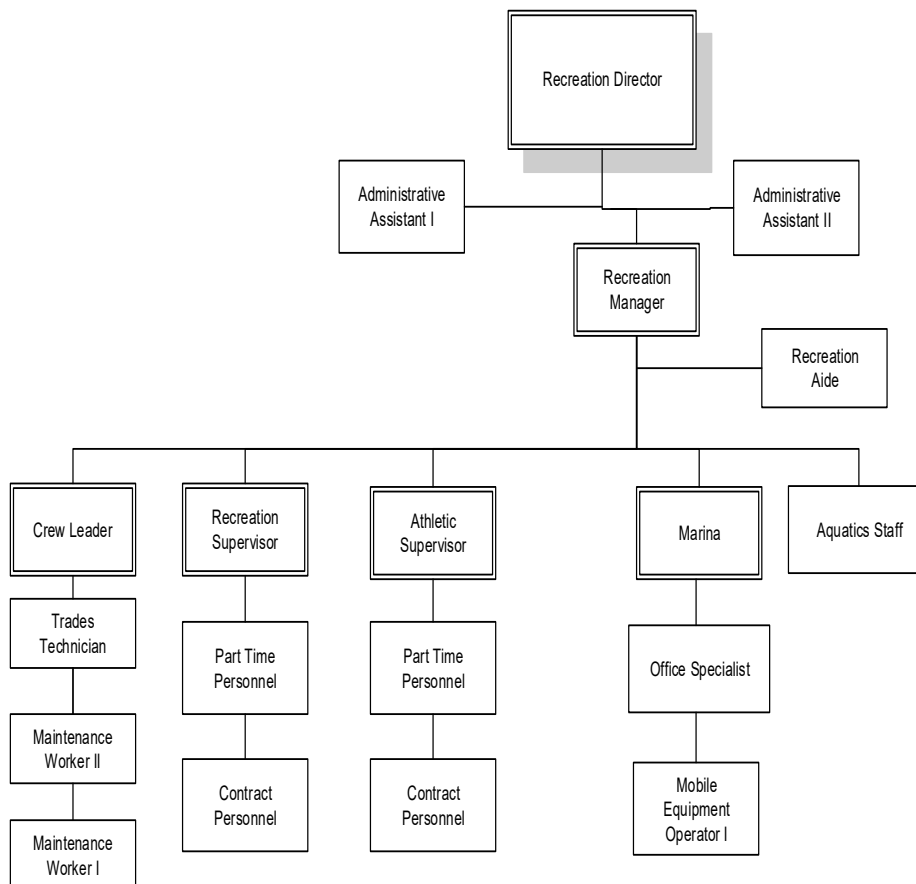
Programs

·Provide athletic, cultural, and
Leisure programs

Marina

·Operation

Organizational Chart



Recreation Department

Organization

Total Budget

\$ 2,071,358 GF

Recreation Department

Programs

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Identify areas of blight where redevelopment opportunities can be enhanced through recreation programs and facilities
- ◆ 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 "Lake Front 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:

- ☐ Developed and completed first Recreation Scholarship Golf Tournament raising funds for program scholarships for underprivileged children
- ☐ Completed and successfully operated Roger's Park splash pad and pavilion
- ☐ Created new programs such as Rec N' Saturdays, Daddy Daughter Dance, Mother Son Nerf War
- ☐ Increased athletic field rental and facility rental revenue for 3rd consecutive year
- ☐ Hosted two mid-high level (Bassmasters Team and Bassmasters Eastern Open) and three minor level fishing tournaments
- ☐ Processed over 80 special event permits

Performance Measures:

	2017-18	2018-19	2019-20
Youth participation in recreation programs	1,050	1,102	1,150
Number of recreation programs offered	48	50	62
Amount of scholarships offered	\$3,100	\$3,400	\$3,800
Splash pad attendance	13,500	14,000	14,500
Number of tournament rentals at athletic fields	18	22	28
Revenue from tournament rentals at athletic fields	\$47,057	\$50,000	\$75,000

Personnel Schedule

Classification	2019	Change	2020	Amount
Administrative Assistant I	1.00	0.00	1.00	30,660
Administrative Assistant II	1.00	0.00	1.00	34,790
Athletic Supervisor	1.00	0.00	1.00	37,146
Crew Leader	1.00	0.00	1.00	56,356
Maintenance Worker I	4.00	2.00	6.00	167,307
Maintenance Worker II	1.00	0.00	1.00	37,397
Recreation Aide	1.00	0.00	1.00	26,760
Recreation Director	1.00	0.00	1.00	77,589
Recreation Manager	1.00	0.00	1.00	65,721
Recreation Supervisor	1.00	0.00	1.00	53,040
Spray Technician	0.00	1.00	1.00	33,809
Trades Technician	1.00	0.00	1.00	43,529
Total	14.00	3.00	17.00	664,104

Recreation Department

Programs

Personnel & Capital Outlay Schedules

Capital Outlay Schedule

Description	Funding/ Work order	Amount
Spray Rig	WF1253698	35,000
Trailer to haul mower	WF1253699	7,000
Total		42,000

Recreation Department

Programs

Appropriations Detail

Appropriations Detail

Account # 001-8125-572

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
PERSONAL SERVICES				
12xx Regular Salaries & Wages	491,118	527,768	557,149	664,104
1310 Temporary Labor	117,360	101,132	122,800	116,650
1410 Overtime	19,261	26,723	19,750	27,250
1530 Bonuses/Incentives	0	1,040	0	0
1641 Vacation/Terms & Buyout	18,201	17,637	0	0
2110 FICA	46,609	48,293	39,098	47,148
221x Retirement	52,450	59,992	63,443	69,102
23xx Insurance	148,242	187,395	180,545	204,521
2410 Workers' Compensation	19,529	19,882	15,455	19,686
262x Other Payroll Benefits	6,240	6,218	6,189	6,678
TOTAL PERSONAL SERVICES	919,010	996,080	1,004,429	1,155,139
OPERATING EXPENSES				
31xx Professional Services	0	14,110	0	0
3410 Contract Services	37,955	37,514	45,850	59,700
4010 Travel	192	1,355	1,400	1,850
41xx Communication	1,634	1,619	1,830	1,530
4210 Postage	264	324	500	500
4310 Utilities	229,765	256,912	240,000	220,550
4410 Rentals	510	115	1,950	1,060
4415 Internal Fleet Lease	25,107	26,422	25,112	33,822
4510 Insurance	16,126	10,783	18,496	19,223
461x Repairs & Maintenance- Vehicles	27,303	25,021	24,872	24,451
46xx Repairs & Maintenance- Equipment	16,423	15,486	38,420	30,000
4710 Printing & Binding	3,128	7,433	5,600	5,600
4810 Promotional Activities	246	412	1,100	500
4911 Advertising- Other Ads	55	378	3,335	2,335
4920 Other Current Charges	2,636	4,268	2,525	2,000
4930 Recognitions & Awards	6,466	6,770	11,520	10,000
5180 Minor Furniture/Equipment	25,958	19,945	32,028	20,000
5210 Operating Supplies	69,359	81,180	88,000	95,300
5215 Uniforms	4,402	3,782	5,770	6,050
5216 Team Uniforms	17,326	19,021	24,350	24,350
5230 Fuel Purchases	8,694	10,539	9,500	11,000
5280 Chemicals	14,075	13,298	7,500	8,000
5410 Publications & Memberships	1,680	1,223	3,215	3,215
5520 Training	2,282	4,697	4,900	4,845
TOTAL OPERATING EXPENSES	511,586	562,607	597,773	585,881
CAPITAL OUTLAY				
6410 Machinery & Equipment	8,092	0	0	42,000
TOTAL CAPITAL OUTLAY	8,092	0	0	42,000
TOTAL GENERAL FUND APPROPRIATIONS	1,438,688	1,558,687	1,602,202	1,783,020

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	1,004,429	1,155,139	150,710	15.00%
Operating Expenses	597,773	585,881	(11,892)	-1.99%
Capital Outlay	0	42,000	42,000	100.00%
TOTALS	1,602,202	1,783,020	180,818	11.29%

Significant Budget Changes:

The increase in Personal Services is due to adding three new positions to this division. Two positions were transferred from Public Works Facilities 5193 and the other is a new position.

Recreation Department

Programs

Appropriations Summary

Recreation
Department

Marina
Division

Goals & Tasks

Goals & Tasks

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

Task:

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

Major Accomplishments:

- Recertified as a Clean Marina, Clean Boatyard and Clean/Resilient Marina status through the Department of Environmental Protection (DEP)
- Successfully increased dry and wet slip rental rates
- Replaced the aging forklift

Performance Measures:

	2017-18	2018-19	2019-20
Literature distributed at the Marina	250	300	325
Programs developed to introduce Leesburg's natural resources	2	2	3
Wet slips available	44	44	44
Wet slip occupancy	100%	100%	100%
Dry slips available	147	147	147
Dry slip occupancy	90%	95%	95%
Gallons sold-unleaded	28,250	29,000	29,500

Personnel Schedule

Classification	2019	Change	2020	Amount
Mobile Equipment Operator I	1.00	(1.00)	0.00	0
Mobile Equipment Operator II	0.00	1.00	1.00	26,528
Office Specialist	1.00	0.00	1.00	28,679
Total	2.00	0.00	2.00	55,207

Recreation Department

Marina Division

Personnel & Capital Outlay Schedules

Capital Outlay Schedule

Description	Funding/ Work order	Amount
Private Watercraft dock for 2	WF1253700	5,000
Total		5,000

Recreation Department

Marina Division

Appropriations Detail

Appropriations Detail

Account # 001-8151-575

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	52,467	58,067	52,957	55,207
1310	Temporary Labor	21,566	17,171	25,000	22,500
1410	Overtime	2,295	4,141	2,500	3,500
1641	Vacation/Terms&Buyout	412	0	0	0
2110	FICA	5,642	5,510	3,522	3,689
221x	Retirement	2,623	2,903	2,648	2,760
23xx	Insurance	11,012	20,777	19,441	19,245
2410	Workers' Compensation	1,571	1,830	1,136	1,196
26xx	Other Payroll Benefits	840	88	51	51
TOTAL PERSONAL SERVICES		98,428	110,487	107,255	108,148
<u>OPERATING EXPENSES</u>					
3410	Contract Services	1,846	2,483	3,600	5,500
4210	Postage	976	1,250	1,000	1,000
4310	Utilities	15,336	11,356	18,000	15,000
4415	Internal Fleet Lease	8,136	8,899	8,899	11,984
4510	Insurance	8,453	8,961	9,232	9,675
461x	Repairs & Maintenance- Vehicles	7,480	13,883	16,080	10,836
4620	Repairs & Maintenance- Building	130	143	10,000	5,500
4625	Repairs & Maintenance- Non-Build	1,870	3,285	4,675	4,200
46xx	Repairs & Maintenance- Equipment	1,447	1,418	1,420	1,420
4710	Printing & Binding	300	250	650	850
4911	Advertising	0	0	300	300
4920	Other Current Charges	4,542	4,745	4,500	4,500
4945	Injury/ Damage to Others	10,988	9,109	5,000	5,000
4980	Taxes	31	31	0	0
5180	Minor Furniture/Equipment	381	58	1,200	6,000
5210	Operating Supplies	2,523	2,864	3,500	4,500
5215	Uniforms	222	222	325	325
52xx	Fuel Purchases	76,210	80,871	82,040	88,600
TOTAL OPERATING EXPENSES		140,871	149,828	170,421	175,190
<u>CAPITAL OUTLAY</u>					
6410	Machinery & Equipment	0	0	0	5,000
TOTAL CAPITAL OUTLAY		0	0	0	5,000
TOTAL GENERAL FUND APPROPRIATIONS		239,299	260,315	277,676	288,338

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	107,255	108,148	893	0.83%
Operating Expenses	170,421	175,190	4,769	2.80%
Capital Outlay	0	5,000	5,000	100.00%
TOTALS	277,676	288,338	10,662	3.84%

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.

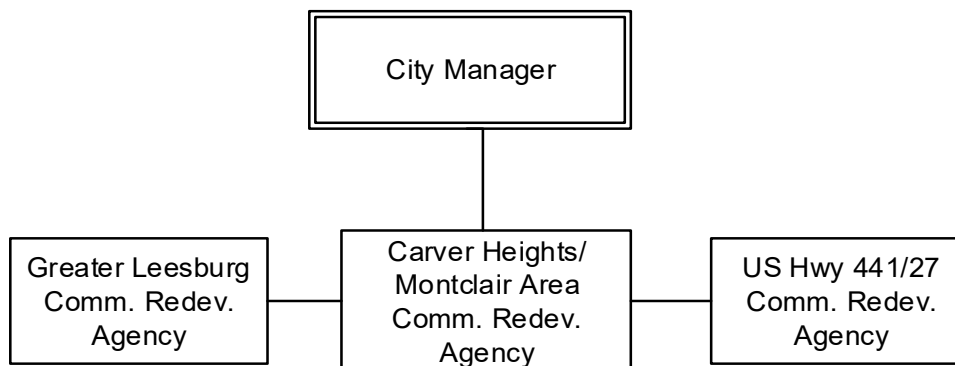
The Leesburg Redevelopment Plan identified four major objectives:

- 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

\$ 440,281

Greater Leesburg CRA Fund

Revenue Sources & Appropriations

Revenue Sources and Appropriations

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>REVENUE SOURCES</u>				
Taxes	129,203	150,463	179,849	180,605
Intergovernmental Revenue	175,852	204,824	244,078	252,676
Miscellaneous Revenue	4,663	7,594	6,500	7,000
Other Sources	0	0	514,276	0
TOTAL REVENUE SOURCES	309,718	362,881	944,703	440,281
<u>APPROPRIATIONS</u>				
CRA	255,290	282,682	944,703	440,281
TOTAL APPROPRIATIONS	255,290	282,682	944,703	440,281

Revenue Detail

Greater Leesburg CRA Fund

Revenue Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>TAXES</u>				
31101 Current Property Taxes	129,203	150,463	179,849	180,605
TOTAL TAXES	<u>129,203</u>	<u>150,463</u>	<u>179,849</u>	<u>180,605</u>
<u>INTERGOVERNMENTAL REVENUES</u>				
33731 Lake County/Redevelopment	175,852	204,824	244,078	252,676
TOTAL INTERGOVERNMENTAL	<u>175,852</u>	<u>204,824</u>	<u>244,078</u>	<u>252,676</u>
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	6,879	9,724	6,500	7,000
36130 Gain/Loss Investments	(2,216)	(2,130)	0	0
TOTAL MISCELLANEOUS REVENUE	<u>4,663</u>	<u>7,594</u>	<u>6,500</u>	<u>7,000</u>
<u>OTHER SOURCES</u>				
38401 Debt Proceeds	0	0	0	0
38891 Fund Balance Appropriated	0	0	514,276	0
TOTAL OTHER SOURCES	<u>0</u>	<u>0</u>	<u>514,276</u>	<u>0</u>
TOTAL RESOURCES	<u>309,718</u>	<u>362,881</u>	<u>944,703</u>	<u>440,281</u>

**Greater
Leesburg
CRA Fund**

**Appropriations
Detail**

Appropriations Detail

Account # 016-6189-5xx

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING EXPENSES</u>				
3110 Professional Services	251	90	0	0
4510 Insurance	2,678	2,946	2,946	2,946
4920 Other Current Charges-CDC	151,601	177,053	215,213	221,822
TOTAL OPERATING EXPENSES	154,530	180,089	218,159	224,768
<u>DEBT SERVICE</u>				
71xx Principal	74,000	77,000	79,000	81,000
72xx Interest	26,510	24,313	22,044	19,716
73xx Fees	250	0	500	500
TOTAL DEBT SERVICE	100,760	101,313	101,544	101,216
<u>GRANTS & AIDS</u>				
8213 Housing Rehab Program	0	0	0	50,000
8214 Matching Landscape/Façade Grt	0	1,280	0	0
TOTAL GRANTS & AIDS	0	1,280	0	50,000
<u>OTHER USES</u>				
9131 Transfer to Capital Projects	0	0	625,000	0
9910 Reserve for Future	0	0	0	64,297
TOTAL OTHER USES	0	0	625,000	64,297
TOTAL APPROPRIATIONS	255,290	282,682	944,703	440,281

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	218,159	224,768	6,609	3.03%
Debt Service	101,544	101,216	(328)	-0.32%
Grants & Aids	0	50,000	50,000	100.00%
Other Uses	625,000	64,297	(560,703)	-89.71%
TOTALS	944,703	440,281	(504,422)	-53.39%

Significant Budget Changes:

The increase in Grants & Aids is due to establishing a Housing Rehab Program in FY 20. The change in Other Uses is due a reduction in the Transfer to the Capital Projects (9131) fund for FY 20.

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.

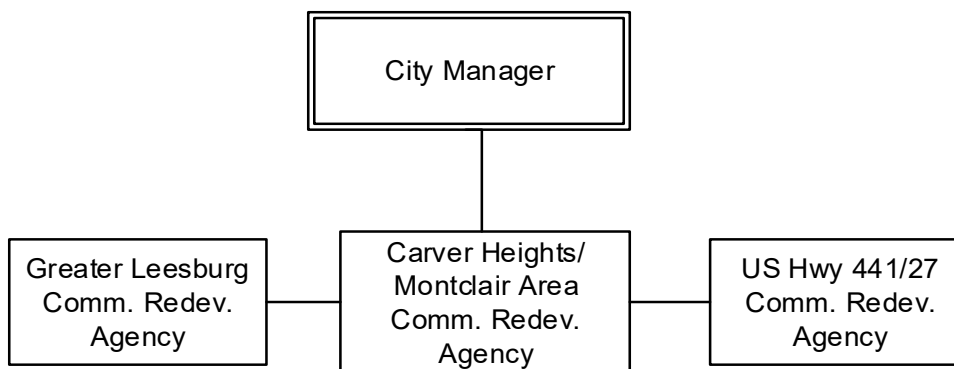
The Carver Heights/ Montclair Area CRA was expanded in July 2015 by 327 acres and 83 properties. In addition the CHCRA was extended by 30 years to 2045. The base year for the properties that were added is 2015. The base year for the original properties remained at 2001.

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

\$ 325,141

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Create Master Redevelopment Plan for Carver Heights CRA
- ◆ Facilitate senior housing development plan
- ◆ Seek funding to facilitate residential housing
- ◆ Improve the housing conditions in the Carver Heights CRA
- ◆ Coordinate with CRA advisory board to complete redevelopment projects
- ◆ Obtain additional funding to reduce total project cost of upcoming 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:

- 1st Culinary Arts Program began at the Leesburg Resource Center
- Provided clean-up efforts in partnership with the National Relief Network Organization
- Assisted West Leesburg Community Development Corporation with organized neighborhood meetings and outreach

Performance Measures:

	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Land Acquired (lots/homes/units)	2	2	2
Community Meetings	35	40	40
Assist West Leesburg CDC Board Meetings	12	12	12
Community Cleanup projects	2	2	2
Conducted Workshops/Conferences for community	3	7	7
Resource Center Programs/Classes	7	24	28

Revenue Sources and Appropriations

Carver Heights/ Montclair Area CRA Fund

Revenue Sources and Appropriations & Revenue Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>REVENUE SOURCES</u>				
Taxes	83,759	98,376	121,098	135,529
Intergovernmental Revenue	813,447	333,381	153,018	189,612
Miscellaneous Revenues	426	(4,824)	0	0
Other Sources	20,000	309,946	0	0
TOTAL REVENUE SOURCES	917,632	736,879	274,116	325,141

<u>APPROPRIATIONS</u>				
Operations	732,000	2,030,933	243,196	241,492
Resource Center	0	23,445	30,920	83,649
TOTAL APPROPRIATIONS	732,000	2,054,378	274,116	325,141

Revenue Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>TAXES</u>				
33101 Current Property Taxes	83,759	98,376	121,098	135,529
TOTAL TAXES	83,759	98,376	121,098	135,529

<u>INTERGOVERNMENTAL REVENUES</u>				
33159 Sub Recipient	700,284	200,000	0	0
33731 Lake County/Redevelopment	113,163	133,381	153,018	189,612
TOTAL INTERGOVERNMENTAL	813,447	333,381	153,018	189,612

<u>MISCELLANEOUS REVENUES</u>				
36110 Interest on Investments	171	(1,606)	0	0
36130 Gain/Loss Investments	255	(4,128)	0	0
36201 Resource Center	0	910	0	0
TOTAL MISCELLANEOUS REVENUES	426	(4,824)	0	0

<u>OTHER SOURCES</u>				
38111 Transfer from General Fund	20,000	309,946	0	0
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	20,000	309,946	0	0

TOTAL RESOURCES	917,632	736,879	274,116	325,141
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**Carver Heights/
Montclair Area
CRA Fund**

Appropriations Detail

Account # 017-6190-559

Operations

**Appropriations
Detail**

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	8,318	9,946	76,000	73,108
4010	Travel	0	0	500	0
4210	Postage	51	16	100	100
4310	Utilities	927	926	2,375	4,800
4510	Insurance	2,678	2,946	2,946	2,946
4620	Repairs & Maint/Building	380	0	400	1,500
4625	Repairs & Maint/Non Buildings	9,808	12,014	15,600	9,000
4631	Repairs & Maint/Internal IS Maint	1,089	1,138	250	900
4710	Printing & Binding	0	0	75	0
4810	Promotional Activities	513	165	500	1,000
4920	Other Current Charges	175	175	175	175
5210	Operating Supplies	67	2,940	0	0
5410	Publications & Memberships	0	0	695	695
5520	Training	0	0	1,250	1,250
TOTAL OPERATING EXPENSES		24,006	30,266	100,866	95,474
<u>CAPITAL OUTLAY</u>					
6110	Land Costs	0	0	0	0
6210	Buildings	707,994	1,993,603	0	0
6410	Machinery & Equipment	0	7,064	0	0
TOTAL CAPITAL OUTLAY		707,994	2,000,667	0	0
<u>DEBT SERVICE</u>					
7117	2008 Rev Note Principal	0	0	0	0
7217	2008 Rev Note Interest	0	0	0	0
71xx	2016 Debt	0	0	100,000	96,018
731x	Fees	0	0	500	0
TOTAL DEBT SERVICE		0	0	100,500	96,018
<u>GRANTS AND AIDS</u>					
8213	Housing Rehab Program	0	0	0	50,000
TOTAL GRANTS & AIDS		0	0	0	50,000
<u>OTHER USES</u>					
9910	Reserve for Future	0	0	41,830	0
TOTAL OTHER USES		0	0	41,830	0
TOTAL APPROPRIATIONS		732,000	2,030,933	243,196	241,492

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	100,866	95,474	(5,392)	-5.35%
Debt Service	100,500	96,018	(4,482)	-4.46%
Grants and Aids	0	50,000	50,000	100.00%
Other Uses	41,830	0	(41,830)	-100.00%
TOTALS	243,196	241,492	(1,704)	-0.70%

Significant Budget Changes:

The increase in Grants and Aids is due to creating a Housing Rehabilitation Program in FY 20. The reduction in Other Uses is due the Reserve for Future (9910) funds being removed for FY 20.

Carver Heights/ Montclair Area CRA Fund

Operations

Appropriations Summary

**Carver Heights/
Montclair Area
CRA Fund**

Appropriations Detail

Account # 017-6192-559

**Resource
Center**

**Appropriations
Detail**

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	0	60	0	3,500
3410	Contract Services	0	4,850	0	5,000
4110	Communication	0	0	1,000	1,200
4310	Utilities	0	2,925	20,000	15,000
4620	Repairs & Maintenance/Buildings	0	4,316	0	9,429
4625	Repairs & Maintenance/Non Build	0	0	1,500	7,800
463x	Repairs & Maint/Internal IS Maint	0	3,954	1,920	2,020
4710	Printing & Binding	0	39	0	200
4810	Promotional Activities	0	1,280	0	1,000
5180	Minor Furniture & Equipment	0	1,393	2,000	500
5210	Operating Supplies	0	4,564	4,500	7,500
5410	Publications & Memberships	0	64	0	500
TOTAL OPERATING EXPENSES		0	23,445	30,920	53,649
<u>CAPITAL OUTLAY</u>					
6410	Machinery & Equipment	0	0	0	30,000
TOTAL CAPITAL OUTLAY		0	0	0	30,000
TOTAL APPROPRIATIONS		0	23,445	30,920	83,649

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	30,920	53,649	22,729	73.51%
Capital Outlay	0	30,000	30,000	100.00%
TOTALS	30,920	83,649	52,729	170.53%

**Carver Heights/
Montclair Area
CRA Fund**

**Resource
Center**

**Appropriations
Summary**

Carver Heights/
Montclair Area
CRA Fund

Resource
Center

Project
Schedule

Project Schedule

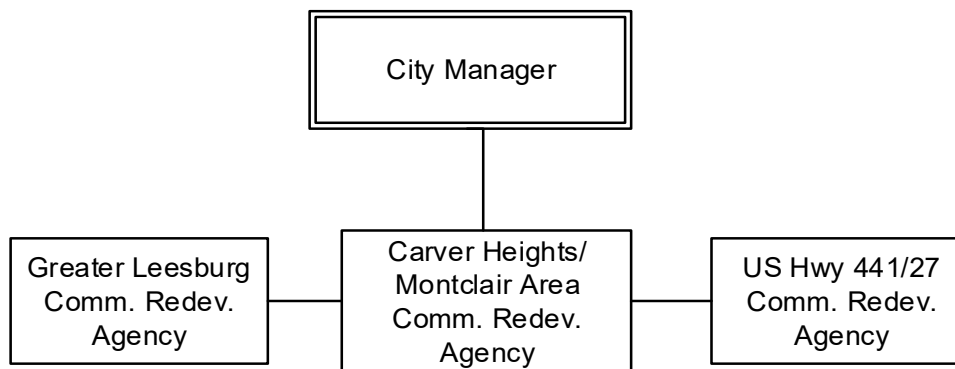
<u>Number</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
1254088	Resource Center Sign for Building	CRA Revenue	30,000
TOTAL			<u>30,000</u>
			CRA Revenue
TOTAL			<u>30,000</u>

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
\$ 800,765

**US Highway
441/27
CRA Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources & Appropriations

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>REVENUE SOURCES</u>				
Taxes	41,024	145,189	233,716	329,198
Intergovernmental Revenue	49,334	191,783	305,006	460,567
Miscellaneous Revenue	16,645	15,702	19,000	11,000
Other Sources	11,563,000	0	0	0
TOTAL REVENUE SOURCES	11,670,003	352,674	557,722	800,765
 <u>APPROPRIATIONS</u>				
Economic Development	16,093,671	425,855	557,722	800,765
TOTAL APPROPRIATIONS	16,093,671	425,855	557,722	800,765

Revenue Detail

US Highway 441/27 CRA Fund

Revenue Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>TAXES</u>				
33101 Current Property Taxes	41,024	145,189	233,716	329,198
TOTAL TAXES	<u>41,024</u>	<u>145,189</u>	<u>233,716</u>	<u>329,198</u>
<u>INTERGOVERNMENTAL REVENUES</u>				
33731 Lake County/Redevelopment	49,334	191,783	305,006	460,567
TOTAL INTERGOVERNMENTAL	<u>49,334</u>	<u>191,783</u>	<u>305,006</u>	<u>460,567</u>
<u>MISCELLANEOUS REVENUES</u>				
36110 Interest on Investments	14,783	18,789	11,000	11,000
36130 Gain/Loss Investment	1,862	(3,087)	8,000	0
36906 Misc Reimbursement	0	0	0	0
TOTAL MISCELLANEOUS	<u>16,645</u>	<u>15,702</u>	<u>19,000</u>	<u>11,000</u>
<u>OTHER SOURCES</u>				
38401 Debt Proceeds (Refinance)	11,563,000	0	0	0
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	<u>11,563,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RESOURCES	<u>11,670,003</u>	<u>352,674</u>	<u>557,722</u>	<u>800,765</u>

**US Highway
441/27
CRA Fund**

**Appropriations
Detail**

Appropriations Detail

Account # 018-6191-559

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	811	469	0	0
4510	Insurance	2,678	2,946	2,946	2,946
4625	Repairs & Maintenance-Non-Build	974	1,112	1,500	1,000
4920	Other Current Charges	175	175	0	0
TOTAL OPERATING EXPENSES		4,638	4,702	4,446	3,946
<u>DEBT SERVICE</u>					
71xx	Principal	15,485,037	70,000	80,000	195,000
72xx	Interest	516,911	297,928	296,115	249,043
73xx	Issue Costs	77,591	1,575	500	500
TOTAL DEBT SERVICE		16,079,539	369,503	376,615	444,543
<u>GRANTS AND AIDS</u>					
8211	Matching Grants	9,494	51,650	0	0
TOTAL GRANTS AND AIDS		9,494	51,650	0	0
<u>OTHER USES</u>					
9910	Reserve for Future	0	0	176,661	352,276
TOTAL OTHER USES		0	0	176,661	352,276
TOTAL APPROPRIATIONS		16,093,671	425,855	557,722	800,765

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	4,446	3,946	(500)	-11.25%
Debt Service	376,615	444,543	67,928	18.04%
Other Uses	176,661	352,276	175,615	99.41%
TOTALS	557,722	800,765	243,043	43.58%

Significant Budget Changes:

The change in Other Uses is due to an increase in the Reserve for Future (9910) for FY 20.

US Highway 441/27 CRA Fund

Appropriations Summary



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Rob Hicks, Police Chief

Police Forfeiture Fund

Police Forfeiture Fund

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

Description

Municipal Seizures

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

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

Federal Seizures

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

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

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

Police Forfeiture Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>REVENUE SOURCES</u>				
Fines & Forfeitures	23,591	12,489	0	0
Miscellaneous Revenues	264	615	0	0
Other Sources	0	0	7,018	7,000
TOTAL REVENUE SOURCES	23,855	13,104	7,018	7,000
<u>APPROPRIATIONS</u>				
Fines & Forfeitures	6,111	9,512	7,018	7,000
TOTAL APPROPRIATIONS	6,111	9,512	7,018	7,000

Revenue Detail

Police Forfeiture Fund

Revenue Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>FINES AND FORFEITURES</u>				
35630 State Forfeitures	0	12,489	0	0
35820 Sale Forfeited Property	23,591	0	0	0
TOTAL FINES AND FORFEITURES	23,591	12,489	0	0
<u>MISCELLANEOUS REVENUES</u>				
36103 Interest- Police Forfeiture	74	317	0	0
36105 Interest- Federal Forfeiture	425	468	0	0
36130 Change in Fair Value	(235)	(170)	0	0
TOTAL MISCELLANEOUS REVENUES	264	615	0	0
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	7,018	7,000
TOTAL OTHER SOURCES	0	0	7,018	7,000
TOTAL RESOURCES	23,855	13,104	7,018	7,000

Police Forfeiture Fund

Appropriations Detail

Account # 121-xxxx-xxx

Appropriations Detail

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING EXPENSES</u>					
3xx	Professional Services	18	0	18	0
4810	Promotional Activities	1,350	0	2,500	2,500
4981	Forfeiture Costs	4,743	45	4,500	4,500
5184	Minor Equip/Forfeiture	0	0	0	0
TOTAL OPERATING EXPENSES		6,111	45	7,018	7,000
<u>OTHER USES</u>					
9101	Transfer to General Fund	0	9,467	0	0
TOTAL OTHER USES		0	9,467	0	0
TOTAL APPROPRIATIONS		6,111	9,512	7,018	7,000

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	7,018	7,000	(18)	-0.26%
TOTALS	7,018	7,000	(18)	-0.26%

Police Forfeiture Fund

Appropriations Summary



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Rob Hicks, Police Chief

Police Education Receipts Fund

Description

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

Police Education Fund

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

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

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

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

Police
Education
Receipts
Fund

Revenue
Sources &
Appropriations

Revenue Sources & Appropriations

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>REVENUE SOURCES</u>				
Fines & Forfeitures	5,304	6,668	0	0
Miscellaneous Revenues	17	(1)	0	0
Other Sources	0	0	5,000	6,000
TOTAL REVENUE SOURCES	5,321	6,667	5,000	6,000
 <u>APPROPRIATIONS</u>				
Police Education Receipts	9,454	5,078	5,000	6,000
TOTAL APPROPRIATIONS	9,454	5,078	5,000	6,000

Revenue Detail

Police Education Receipts Fund

Revenue Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>FINES AND FORFEITURES</u>				
35120 Police Education - 2nd \$	5,304	6,668	0	0
TOTAL FINES & FORFEITURES	<u>5,304</u>	<u>6,668</u>	<u>0</u>	<u>0</u>
<u>MISCELLANEOUS REVENUES</u>				
36110 Interest on Investments	23	6	0	0
36130 Change in Fair Value	(6)	(7)	0	0
TOTAL MISCELLANEOUS REVENUES	<u>17</u>	<u>(1)</u>	<u>0</u>	<u>0</u>
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	5,000	6,000
TOTAL OTHER SOURCES	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>6,000</u>
TOTAL RESOURCES	<u>5,321</u>	<u>6,667</u>	<u>5,000</u>	<u>6,000</u>

Police
Education
Receipts
Fund

Appropriations Detail

Account # 122-xxxx-xxx

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING EXPENSES</u>				
3110 Professional Services	1	0	0	0
5470 2nd \$ Training	9,453	5,078	5,000	6,000
TOTAL OPERATING EXPENSES	9,454	5,078	5,000	6,000
TOTAL APPROPRIATIONS	9,454	5,078	5,000	6,000

Appropriations
Detail

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	5,000	6,000	1,000	20.00%
TOTALS	5,000	6,000	1,000	20.00%

Police Education Receipts Fund

Appropriations Summary



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James Williams, Finance Director

Discretionary Sales Tax Fund

Description

**Total
Department
Budget**
\$ 2,259,381

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 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>REVENUE SOURCES</u>				
Taxes	2,070,288	2,076,793	2,427,231	2,259,381
Miscellaneous Revenue	9,910	3,643	0	0
Other Sources	307	0	56,501	0
TOTAL REVENUE SOURCES	2,080,505	2,080,436	2,483,732	2,259,381
<u>APPROPRIATIONS</u>				
Discretionary Sales Tax	2,071,281	2,862,813	2,483,732	2,259,381
TOTAL APPROPRIATIONS	2,071,281	2,862,813	2,483,732	2,259,381

Revenue Detail

Discretionary Sales Tax Fund

Revenue Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>TAXES</u>				
31261 Local Option Sales Tax	2,070,288	2,076,793	2,427,231	2,259,381
TOTAL TAXES	2,070,288	2,076,793	2,427,231	2,259,381
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	12,472	281	0	0
36130 Gain/Loss Investment	(2,562)	3,362	0	0
TOTAL MISCELLANEOUS REVENUE	9,910	3,643	0	0
<u>OTHER SOURCES</u>				
38121 Transfer from Debt Service	307	0	0	0
38891 Fund Balance Appropriated	0	0	56,501	0
TOTAL OTHER SOURCES	307	0	56,501	0
TOTAL RESOURCES	2,080,505	2,080,436	2,483,732	2,259,381

Discretionary Sales Tax Fund

Appropriations Detail

Account # 132-xxxx-xxx

Appropriations Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING EXPENSES</u>				
3110 Professional Services	501	101	0	0
TOTAL OPERATING EXPENSES	501	101	0	0
<u>OTHER USES</u>				
9101 Transfer to General Fund	321,086	441,767	556,744	556,744
9121 Debt Service	1,021,063	1,020,164	0	0
9131 Transfer to Capital Project	728,631	1,400,781	775,000	648,796
9152 Transfer to Fleet Fund	0	0	1,151,988	1,053,841
9160 Reserve/ Future Capital	0	0	0	0
TOTAL OTHER USES	2,070,780	2,862,712	2,483,732	2,259,381
TOTAL APPROPRIATIONS	2,071,281	2,862,813	2,483,732	2,259,381

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Other Uses	2,483,732	2,259,381	(224,351)	-9.03%
TOTALS	2,483,732	2,259,381	(224,351)	-9.03%

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

\$ 827,125

Gas Tax Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>REVENUE SOURCES</u>				
Taxes	671,961	619,105	597,011	627,125
Intergovernmental	171,085	178,869	202,156	200,000
Miscellaneous Revenues	3,679	5,913	0	0
Other Sources/Installments	0	0	0	0
TOTAL REVENUE SOURCES	846,725	803,887	799,167	827,125
<u>APPROPRIATIONS</u>				
Gas Tax Expenses	973,898	1,212,547	799,167	827,125
TOTAL APPROPRIATIONS	973,898	1,212,547	799,167	827,125

Revenue Detail

Gas Tax Fund

Revenue Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>TAXES</u>				
31230 Ninth-Cent Fuel Tax (County)	233,872	219,800	192,400	227,125
31241 Local Option Fuel Tax	438,089	399,305	404,611	400,000
TOTAL TAXES	671,961	619,105	597,011	627,125
<u>INTERGOVERNMENTAL REVENUE</u>				
33512 Revenue Sharing- Gas Tax	171,085	178,869	202,156	200,000
TOTAL INTERGOVERNMENTAL REVENUE	171,085	178,869	202,156	200,000
<u>MISCELLANEOUS REVENUES</u>				
36110 Interest on Investments	3,679	5,913	0	0
TOTAL MISCELLANEOUS REVENUES	3,679	5,913	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	846,725	803,887	799,167	827,125

Gas Tax Fund

Appropriations Detail

Appropriations Detail

Account # 133-xxxx-xxx

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING EXPENSES</u>					
3110	Professional Services	258	95	0	0
TOTAL OPERATING EXPENSES		258	95	0	0
<u>OTHER USES</u>					
9101	Transfer to General Fund	329,007	299,167	724,167	427,125
9131	Transfer to Capital Projects	644,633	913,285	75,000	400,000
9160	Reserve/ Future Capital	0	0	0	0
TOTAL OTHER USES		973,640	1,212,452	799,167	827,125
TOTAL APPROPRIATIONS		973,898	1,212,547	799,167	827,125

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	0	0	0.00%
Other Uses	799,167	827,125	27,958	3.50%
TOTALS	799,167	827,125	27,958	3.50%

Gas Tax Fund

Appropriations Summary



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Rob Hicks, Police Chief

Police Impact Fees Fund

Description

Total Department Budget

\$ 0

Police Impact Fee

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

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

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

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

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

**Police
Impact Fees
Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources & Appropriations

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>REVENUE SOURCES</u>				
Licenses & Permits	103,895	107,733	0	0
Miscellaneous Revenue	1,874	3,218	0	0
Other Sources	0	0	5,000	0
TOTAL REVENUE SOURCES	105,769	110,951	5,000	0
 <u>APPROPRIATIONS</u>				
Operating Expenses	111	21,961	5,000	0
Capital Outlay	0	198,090	0	0
Other Uses	7,300	7,680	0	0
TOTAL APPROPRIATIONS	7,411	227,731	5,000	0

Revenue Detail

Police Impact Fees Fund

Revenue Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>LICENSES & PERMITS</u>				
32411 Impact Fees	103,895	107,733	0	0
TOTAL LICENSES & PERMITS	103,895	107,733	0	0
<u>MISCELLANEOUS REVENUE</u>				
36101 Interest on Investments	3,131	3,187	0	0
36130 Gain/Loss Investment	(1,257)	31	0	0
TOTAL MISCELLANEOUS REVENUE	1,874	3,218	0	0
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	5,000	0
TOTAL OTHER SOURCES	0	0	5,000	0
TOTAL RESOURCES	105,769	110,951	5,000	0

**Police
Impact Fees
Fund**

**Appropriations
Detail**

Appropriations Detail

Account # 141-xxxx-xxx

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING EXPENSES</u>					
3110	Professional Services	111	44	0	0
5180	Minor Furniture & Equipment	0	21,917	5,000	0
TOTAL OPERATING EXPENSES		111	21,961	5,000	0
<u>CAPITAL OUTLAY</u>					
6410	Machinery & Equipment	0	198,090	0	0
TOTAL CAPITAL OUTLAY		0	198,090	0	0
<u>OTHER USES</u>					
9115	Transfer to Building Fund	7,300	7,680	0	0
TOTAL OTHER USES		7,300	7,680	0	0
TOTAL APPROPRIATIONS		7,411	227,731	5,000	0

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	5,000	0	(5,000)	-100.00%
Capital Outlay	0	0	0	-100.00%
TOTALS	<u>5,000</u>	<u>0</u>	<u>(5,000)</u>	<u>-100.00%</u>

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 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>REVENUE SOURCES</u>				
Licenses & Permits	10,594	3,380	0	0
Miscellaneous Revenue	(42)	14	0	0
Other Sources	0	0	0	0
TOTAL REVENUE SOURCES	10,552	3,394	0	0
<u>APPROPRIATIONS</u>				
Other Uses	160	180	0	0
TOTAL APPROPRIATIONS	160	180	0	0

Revenue Detail

Fire Impact Fees Fund

Revenue Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>LICENSES & PERMITS</u>				
32411 Impact Fees	10,594	3,380	0	0
TOTAL LICENSES & PERMITS	10,594	3,380	0	0
<u>MISCELLANEOUS REVENUE</u>				
36101 Interest on Investments	(42)	14	0	0
TOTAL MISCELLANEOUS REVENUE	(42)	14	0	0
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	0	0	0	0
TOTAL RESOURCES	10,552	3,394	0	0

Fire
Impact Fees
Fund

Appropriations
Detail

Appropriations Detail

Account # 142-xxxx-xxx

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OTHER USES</u>				
9115 Transfer to Building Fund	160	180	0	0
TOTAL OTHER USES	160	180	0	0
TOTAL APPROPRIATIONS	160	180	0	0

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	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 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>REVENUE SOURCES</u>				
Licenses & Permits	74,664	83,232	0	0
Miscellaneous Revenue	731	757	0	0
Other Sources	0	0	25,000	25,000
TOTAL REVENUE SOURCES	75,395	83,989	25,000	25,000
 <u>APPROPRIATIONS</u>				
Operating Expenses	42	9	0	0
Other Uses	219,985	43,170	25,000	25,000
TOTAL APPROPRIATIONS	220,027	43,179	25,000	25,000

Revenue Detail

Recreation Impact Fees Fund

Revenue Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>LICENSES & PERMITS</u>				
32461 Impact Fees	74,664	83,232	0	0
TOTAL LICENSES & PERMITS	74,664	83,232	0	0
<u>MISCELLANEOUS REVENUE</u>				
36101 Interest on Investments	722	1,205	0	0
36130 Gain/Loss Investment	9	(448)	0	0
TOTAL MISCELLANEOUS REVENUE	731	757	0	0
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	25,000	25,000
TOTAL OTHER SOURCES	0	0	25,000	25,000
TOTAL RESOURCES	75,395	83,989	25,000	25,000

**Recreation
Impact Fees
Fund**

Appropriations Detail

Account # 143-xxxx-xxx

**Appropriations
Detail**

OPERATING EXPENSES

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
3110 Professional Services	42	9	0	0
TOTAL OPERATING EXPENSES	42	9	0	0

OTHER USES

9101 Transfer to Gen. Fund	0	14,110	0	0
9115 Transfer to Building Fund	3,660	4,060	0	0
9131 Transfer to Capital Projects	216,325	25,000	25,000	25,000
TOTAL OTHER USES	219,985	43,170	25,000	25,000
TOTAL APPROPRIATIONS	220,027	43,179	25,000	25,000

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	0	0	0.00%
Other Uses	25,000	25,000	0	0.00%
TOTALS	25,000	25,000	0	0.00%

Recreation Impact Fees Fund

Appropriations Summary



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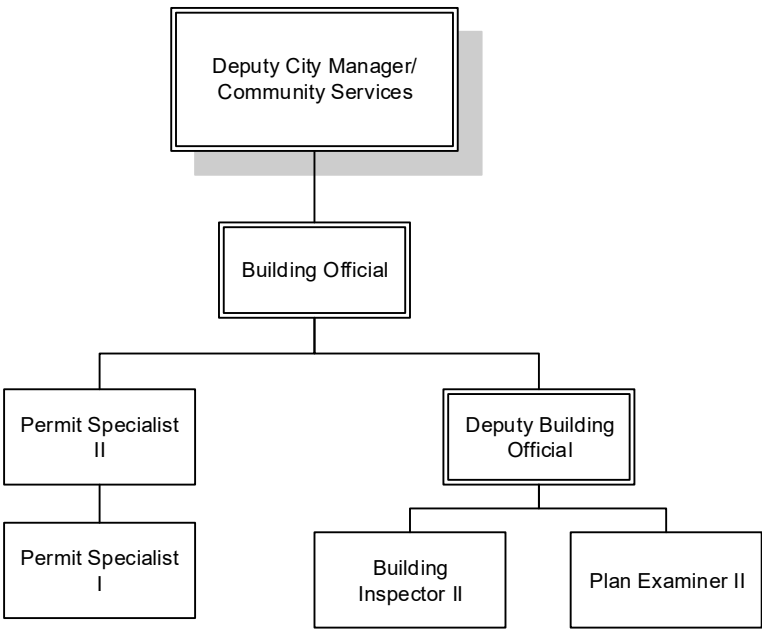
Michael Rankin, Deputy City Manager/Community Services

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
\$ 1,282,379

Building Permits Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>REVENUE SOURCES</u>				
Licenses & Permits	1,244,062	1,084,940	974,000	850,000
Charges for Services	2,883	2,962	2,000	3,000
Miscellaneous Revenue	8,215	17,058	10,000	15,000
Other Sources	18,920	20,660	16,600	414,379
TOTAL REVENUE SOURCES	1,274,080	1,125,620	1,002,600	1,282,379
 <u>APPROPRIATIONS</u>				
Building Permits	629,025	696,983	1,002,600	1,282,379
TOTAL APPROPRIATIONS	629,025	696,983	1,002,600	1,282,379

Revenue Detail

Building Permits Fund

Revenue Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>LICENSES & PERMITS</u>				
32201 Building Permits	633,361	587,198	525,000	530,000
32202 Plans Review-Building	313,329	193,719	225,000	75,000
32901 Plumbing Permits	55,343	63,470	40,000	40,000
32902 Electric Permits	78,313	82,455	60,000	65,000
32903 Gas Permits	29,135	30,808	20,000	25,000
32904 Fire Fees	38,561	28,134	30,000	35,000
32905 Mechanical Permits	80,940	87,689	60,000	65,000
32907 Mobile Home Permits	7,970	3,600	8,000	8,000
32908 Sign Permits	7,110	7,867	6,000	7,000
TOTAL LICENSES & PERMITS	1,244,062	1,084,940	974,000	850,000
<u>CHARGES FOR SERVICES</u>				
34920 Administrative Fee	2,883	2,962	2,000	3,000
TOTAL CHARGES FOR SERVICES	2,883	2,962	2,000	3,000
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	13,864	23,971	10,000	15,000
36130 Gain/ Loss Investments	(6,180)	(6,913)	0	0
36403 Sale of Furniture/Equipment	530	0	0	0
36908 Cash Over and Short	1	0	0	0
TOTAL MISCELLANEOUS REVENUE	8,215	17,058	10,000	15,000
<u>OTHER SOURCES</u>				
382xx Impact Administration Fee	18,920	20,660	16,600	19,200
38891 Fund Balance Appropriated	0	0	0	395,179
TOTAL OTHER SOURCES	18,920	20,660	16,600	414,379
TOTAL RESOURCES	1,274,080	1,125,620	1,002,600	1,282,379

Building Permits Fund

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Provide courteous personal attention to all applicants, owners and contractors with precise detailed information regarding online and website navigation for timely and efficient permitting and tracking
- ◆ Select and implement a new program to allow full online plan reviews and inspections for multiple departments
- ◆ Update and maintain all applicable forms with current code and detailed instructions for ease of use
- ◆ Process permits in an accurate, efficient and timely manner
- ◆ Intake all fax, email and hand delivered permit applications within 48 hours
- ◆ Perform building and fire permit reviews within twelve days
- ◆ Ensure safe-build environment within the City of Leesburg
- ◆ Continue to provide courtesy site visits when necessary
- ◆ Maintain quality inspections and plan review to assure life safety as a priority
- ◆ Maintain organized hard copy and computer stored files
- ◆ Provide opportunities for staff training, development and education to ensure continued excellent customer service, including Department of Building and Professional Regulation (DBPR) license to accommodate internship program
- ◆ Continue participation with Building Official Association of Florida, Home Builders Association and Lake County Building Officials

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:

	2017-18	2018-19	2019-20
Commercial permits issued	35	25	25
Residential permits issued	217	200	200
Mobile home permits issued	10	10	10
Miscellaneous permits issued	2,841	2,500	2,600
Demolition residential permits issued	15	20	20
Demolition commercial permits issued	36	30	30
Value of construction- commercial	\$11,496,544	\$15,000,000	\$20,000,000
Value of construction- residential	\$35,384,306	\$25,000,000	\$30,000,000

Personnel Schedule

Building Permits Fund

Personnel & Capital Outlay Schedules

Classification	2019	Change	2020	Amount
Building Inspector II	3.00	0.00	3.00	175,407
Building Official	1.00	0.00	1.00	99,008
Deputy Building Official	1.00	0.00	1.00	72,667
Deputy City Manager/Econ & Comm Services ²	0.00	0.25	0.25	28,767
Permit Specialist I ¹	1.75	0.00	1.75	54,893
Permit Specialist II	1.00	0.00	1.00	33,121
Permit Supervisor	0.00	1.00	1.00	36,338
Plans Examiner II	1.00	(1.00)	0.00	0
Plans Examiner Trainee	0.00	1.00	1.00	51,747
Total	8.75	1.25	10.00	551,948

Notes: Allocations

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

Deputy City Manager/Econ & Comm Services²

Capital Outlay Schedule

Description	Funding/ Work order	Amount
New Software System	WF1254074	328,000
Truck	WF1254075	26,000
Total		354,000

Building Permits Fund

Appropriations Detail

Appropriations Detail

Account # 151-xxxx-xxx

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	338,205	351,368	468,660	551,948
1310	Temporary Labor	1,834	0	0	0
1410	Overtime	7,672	7,892	5,000	7,700
15xx	Bonuses/Incentives	10,760	10,818	10,760	10,789
1641	Vacation/Terms & Buyout	4,968	0	0	0
2110	FICA	26,790	27,199	35,391	42,006
221x	Retirement	28,878	31,580	38,324	42,669
23xx	Insurance	64,289	102,665	100,571	115,969
2410	Workers' Compensation	8,607	8,466	11,588	12,809
26xx	Other Payroll Benefits	1,368	3,948	1,574	2,320
TOTAL PERSONAL SERVICES		493,371	543,936	671,868	786,210
<u>OPERATING EXPENSES</u>					
3110	Professional Services	1,034	212	0	1,000
3410	Contract Services	0	0	0	1,000
4010	Travel	89	0	1,000	1,000
4110	Communication	1,057	1,151	2,000	2,000
4210	Postage	121	146	500	500
4310	Utilities	3,406	3,651	3,500	3,750
4410	Rentals	20,000	20,000	20,000	20,000
4415	Internal Fleet Lease	4,974	8,737	8,737	11,101
4510	Insurance	2,257	3,223	3,559	3,790
461x	Repairs & Maintenance- Vehicles	3,599	9,239	7,776	7,793
462x	Repairs & Maintenance- Building	320	0	4,000	10,000
463x	Repairs & Maintenance- Equipment	6,802	7,102	6,620	8,530
4710	Printing & Binding	272	156	2,000	1,000
4810	Promotional Activities	0	0	300	300
4920	Other Current Charges	3,244	5,231	3,500	5,000
5001	Cost Allocation- City Commission	1,432	1,353	1,254	1,862
5002	Cost Allocation- City Manager	8,550	7,575	7,280	7,467
5003	Cost Allocation- City Clerk	2,013	2,532	2,462	2,103
5004	Cost Allocation- City Attorney	785	1,590	2,000	1,000
5005	Cost Allocation- Accounting	12,506	10,187	9,120	10,598
5009	Cost Allocation- Human Resources	3,185	6,589	7,302	3,784
5010	Cost Allocation- Information Technolo	26,234	26,775	28,730	16,091
5180	Minor Furniture/Equipment	1,292	583	2,000	3,000
5210	Operating Supplies	2,731	1,939	2,500	2,500
5215	Uniforms	867	1,218	1,500	2,000
5230	Fuel Purchases	5,421	6,230	8,000	8,000
5410	Publications & Memberships	920	50	1,000	2,500
5520	Training	1,998	1,498	3,000	4,500
TOTAL OPERATING EXPENSES		115,109	126,967	139,640	142,169
<u>CAPITAL OUTLAY</u>					
6410	Machinery & Equipment	20,545	26,080	0	354,000
TOTAL CAPITAL OUTLAY		20,545	26,080	0	354,000
<u>OTHER USES</u>					
9160	Reserve/ Future Capital	0	0	191,092	0
9166	Transfer to Risk Mgmt. Fund	0	0	0	0
TOTAL OTHER USES		0	0	191,092	0
TOTAL APPROPRIATIONS		629,025	696,983	1,002,600	1,282,379

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	671,868	786,210	114,342	17.02%
Operating Expenses	139,640	142,169	2,529	1.81%
Capital Outlay	0	354,000	354,000	100.00%
Other Uses	191,092	0	(191,092)	-100.00%
TOTALS	1,002,600	1,282,379	279,779	27.91%

Significant Budget Changes:

The increase in Capital Outlay (6410) is for a new software system and truck to be purchased in FY 20.

The change in Other Uses is due to the elimination of the Reserve/ Future Capital (9160) in FY 20.

Building Permits Fund

Appropriations Summary

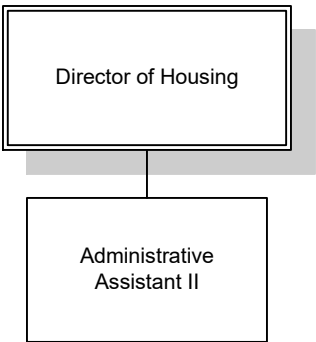


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Kenneth L. Thomas, Director of Housing

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
\$ 118,252

Housing Assistance Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>REVENUE SOURCES</u>				
Miscellaneous Revenue	122,309	120,916	110,180	118,252
Other Sources	0	0	0	0
TOTAL REVENUE SOURCES	122,309	120,916	110,180	118,252
<u>APPROPRIATIONS</u>				
Housing Assistance	106,282	106,473	110,180	118,252
TOTAL APPROPRIATIONS	106,282	106,473	110,180	118,252

Revenue Detail

Housing Assistance Fund

Revenue Detail & Personnel Schedule

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	5,551	6,972	5,500	5,500
36130 Gain/Loss Investments	(1,521)	(1,161)	0	0
36210 Rental Property- Housing	95,079	114,105	103,680	111,752
36909 Other Income	23,200	1,000	1,000	1,000
TOTAL MISCELLANEOUS REVENUE	122,309	120,916	110,180	118,252
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	0	0	0	0
TOTAL RESOURCES	122,309	120,916	110,180	118,252

Personnel Schedule

Classification	2019	Change	2020	Amount
Administrative Assistant II	1.00	0.00	1.00	33,351
Total	1.00	0.00	1.00	33,351

Housing Assistance Fund

Appropriations Detail

Appropriations Detail

Account # 013-6255-xxx

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	0	6,495	30,222	33,351
1310 Temporary Labor	26,055	18,237	0	0
1410 Overtime	0	819	0	0
1641 Vacation/Terms & Buyouts	0	1,135	0	0
2110 FICA	1,993	1,993	2,311	2,320
221x Retirement	0	319	0	1,668
23xx Insurance	0	12,522	6,463	9,625
2410 Workers' Compensation	73	74	85	144
26xx Other Payroll Benefits	981	26	0	0
TOTAL PERSONAL SERVICES	29,102	41,620	39,081	47,108
<u>OPERATING EXPENSES</u>				
31xx Professional Services	176	59	1,000	0
3410 Contract Services	20,520	21,890	21,600	21,890
4010 Travel	0	0	1,000	1,000
4210 Postage	84	55	200	200
4310 Utilities	6,252	5,789	3,500	5,800
4510 Insurance	610	628	630	654
462x Repairs & Maintenance- Buildings	34,121	34,159	22,900	37,400
4950 Uncollectible Accounts	2,112	2,253	0	2,000
4980 Taxes	0	0	6,750	0
5180 Minor Furniture/Equipment	0	0	100	1,000
52xx Operating Supplies	0	20	0	0
5215 Uniforms	0	0	200	200
5520 Training	0	0	1,000	1,000
TOTAL OPERATING EXPENSES	63,875	64,853	58,880	71,144
<u>CAPITAL OUTLAY</u>				
6210 Buildings	13,305	0	0	0
TOTAL CAPITAL OUTLAY	13,305	0	0	0
<u>OTHER USES</u>				
9160 Reserve/Future Capital	0	0	12,219	0
TOTAL OTHER USES	0	0	12,219	0
TOTAL APPROPRIATIONS	106,282	106,473	110,180	118,252

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	39,081	47,108	8,027	20.54%
Operating Expenses	58,880	71,144	12,264	20.83%
Other Uses	12,219	0	(12,219)	-100.00%
TOTALS	110,180	118,252	8,072	7.33%

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

\$ 1,535,199

Debt Service Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>REVENUE SOURCES</u>				
Miscellaneous Revenue	2,500	2,477	0	0
Other Sources	2,528,054	1,507,539	1,548,449	1,535,199
TOTAL REVENUE SOURCES	2,530,554	1,510,016	1,548,449	1,535,199
 <u>APPROPRIATIONS</u>				
Debt Service	2,519,002	1,494,473	1,548,449	1,535,199
Other Uses	307	0	0	0
TOTAL APPROPRIATIONS	2,519,309	1,494,473	1,548,449	1,535,199

Revenue Detail

Debt Service Fund

Revenue Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	2,500	2,477	0	0
TOTAL MISCELLANEOUS REVENUE	<u>2,500</u>	<u>2,477</u>	<u>0</u>	<u>0</u>
<u>OTHER SOURCES</u>				
38111 From General Fund	530,671	487,375	1,548,449	1,535,199
38142 From Gas Fund	976,320	0	0	0
38191 From Discretionary Tax	1,021,063	1,020,164	0	0
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	<u>2,528,054</u>	<u>1,507,539</u>	<u>1,548,449</u>	<u>1,535,199</u>
TOTAL RESOURCES	<u>2,530,554</u>	<u>1,510,016</u>	<u>1,548,449</u>	<u>1,535,199</u>

Debt Service Fund

Appropriations Detail & Summary

Appropriations Detail

Account # 021-1326-517

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>DEBT SERVICE</u>				
71xx Principal Payments	1,773,204	795,000	884,617	887,498
72xx Interest Payments	742,068	695,958	660,714	644,181
73xx Fees	3,730	3,515	3,118	3,520
TOTAL DEBT SERVICE	2,519,002	1,494,473	1,548,449	1,535,199
<u>OTHER USES</u>				
9160 Reserve/Future Capital	0	0	0	0
9132 Transfer to Disc Sales Tax	307	0	0	0
TOTAL OTHER USES	307	0	0	0
TOTAL APPROPRIATIONS	2,519,309	1,494,473	1,548,449	1,535,199

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Debt Service	1,548,449	1,535,199	(13,250)	-0.86%
Other Uses	0	0	0	0.00%
TOTALS	1,548,449	1,535,199	(13,250)	-0.86%

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 \$3,220,264. The major projects include Road Resurfacing \$250,000, Beverly Shores Sidewalks \$150,000, Susan Street Complex \$150,000, Teen Center \$1,500,000, Venetian Gardens Phase IV (Marina) \$500,000, and Sleepy Hollow improvements totaling \$425,000. There is also additional new Pool funds included in Recreation of \$1,500,000 and \$25,000 is budgeted for Rails to Trails.

Capital Projects Fund

Description

Total Department Budget

\$ 4,745,264

Capital Projects Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>REVENUE SOURCES</u>				
Intergovernmental Revenue	300,000	134,647	0	0
Miscellaneous Revenue	47,248	882,542	0	0
Other Sources	3,565,463	10,224,031	1,635,000	4,745,264
TOTAL REVENUE SOURCES	3,912,711	11,241,220	1,635,000	4,745,264
 <u>APPROPRIATIONS</u>				
Public Works	3,615,478	4,583,213	1,610,000	1,720,264
Recreation	0	0	25,000	3,025,000
TOTAL APPROPRIATIONS	3,615,478	4,583,213	1,635,000	4,745,264

Revenue Detail

Capital Projects Fund

Revenue Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>INTERGOVERNMENTAL REVENUE</u>				
33449 Joint Participation Agmt	300,000	134,647	0	0
TOTAL INTERGOVERNMENTAL	300,000	134,647	0	0
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	70,270	138,066	0	0
36130 Gain/Loss Investments	(23,022)	736,918	0	0
36609 Contributions/Donations	0	7,558	0	0
TOTAL MISCELLANEOUS	47,248	882,542	0	0
<u>OTHER SOURCES</u>				
38111 From General Fund	907,175	3,529,222	0	3,500,000
38114 Recreation Impact Fees	216,325	25,000	25,000	25,000
38116 From GLCRA Fund	0	0	625,000	0
38142 Transfer from Gas (042)	251,990	110,000	135,000	0
38145 Transfer from Communication (045)	0	3,500,000	0	0
38146 Transfer from Solid Waste (046)	816,709	745,743	0	171,468
38191 From Discretionary Tax	728,631	1,400,781	775,000	648,796
38191 From Gas Tax	644,633	913,285	75,000	400,000
TOTAL OTHER SOURCES	3,565,463	10,224,031	1,635,000	4,745,264
TOTAL RESOURCES	3,912,711	11,241,220	1,635,000	4,745,264

Capital Projects Fund

Appropriations Detail

Appropriations Detail

Account # 031-xxxx-xxx

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
PUBLIC WORKS					
<u>STREET MAINTENANCE (5112)</u>					
<u>PERSONAL SERVICES</u>					
1210	Regular Salaries & Wages	1,329	0	0	0
2110	FICA	91	0	0	0
2210	Retirement	66	0	0	0
23xx	Insurance	325	0	0	0
2410	Workers' Compensation	106	0	0	0
26xx	Other Payroll Benefits	4	0	0	0
TOTAL PERSONAL SERVICES		1,921	0	0	0
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	95,820	20,723	0	0
4911	Advertising- Other Ads	0	0	0	0
TOTAL OPERATING EXPENSES		95,820	20,723	0	0
<u>CAPITAL OUTLAY</u>					
6310	Improvements Other Than Bldgs	1,336,250	502,649	1,475,000	400,000
TOTAL CAPITAL OUTLAY		1,336,250	502,649	1,475,000	400,000
TOTAL STREET MAINTENANCE		1,433,991	523,372	1,475,000	400,000
<u>FACILITY MAINTENANCE (5193)</u>					
<u>PERSONAL SERVICES</u>					
1210	Regular Salaries & Wages	30	10,584	0	0
2110	FICA	2	732	0	0
221x	Retirement	1	525	0	0
23xx	Insurance	4	2,080	0	0
2410	Workers' Compensation	1	459	0	0
26xx	Other Payroll Benefits	0	16	0	0
TOTAL PERSONAL SERVICES		38	14,396	0	0
<u>OPERATING EXPENSES</u>					
3110	Professional Services	35,047	26,164	0	0
3130	Engineering Services	14,906	72,649	0	0
3410	Contract Services	24,200	43,633	0	0
4410	Rentals	0	8,658	0	0
4911	Advertising- Other Ads	342	179	0	0
4920	Other Current Charges	8,608	399	0	0
TOTAL OPERATING EXPENSES		83,103	151,682	0	0

Appropriations Detail (Continued)

Account # 031-xxxx-xxx

Capital Projects Fund

Appropriations Detail (Continued)

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
PUBLIC WORKS (Continued)				
<u>CAPITAL OUTLAY</u>				
6210 Buildings	1,169,138	1,031,359	85,000	0
6310 Improve Other Than Bldgs	905,308	2,862,239	50,000	1,320,264
TOTAL CAPITAL OUTLAY	2,074,446	3,893,598	135,000	1,320,264
TOTAL FACILITY MAINTENANCE	2,157,587	4,059,676	135,000	1,320,264
<u>GROUNDS (5194)</u>				
<u>OPERATING EXPENSES</u>				
3110 Professional Services	0	165	0	0
3410 Contract Services	23,900	0	0	0
TOTAL OPERATING EXPENSES	23,900	165	0	0
TOTAL GROUNDS	23,900	165	0	0
TOTAL PUBLIC WORKS	3,615,478	4,583,213	1,610,000	1,720,264
RECREATION				
<u>ATHLETIC FIELDS (8125)</u>				
<u>CAPITAL OUTLAY</u>				
6210 Buildings	0	0	0	1,500,000
6310 Improve Other Than Bldgs	0	0	25,000	1,525,000
TOTAL CAPITAL OUTLAY	0	0	25,000	3,025,000
TOTAL ATHLETIC FIELDS	0	0	25,000	3,025,000
TOTAL RECREATION	0	0	25,000	3,025,000
TOTAL CAPITAL PROJECTS	3,615,478	4,583,213	1,635,000	4,745,264

Capital Projects Fund

Project Schedule

Project Schedule

<u>Project WF/ Job</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
310051	Public Works		
1253654	Road Resurfacing	Gas Tax	250,000
1253655	Beverly Shores Sidewalks	Gas Tax	150,000
1253672/1253673	Facilities Re-roofing program (Annex & Histocial Society)	Transfer from Solid Waste Fund	70,264
1253674	Corrine Williams Playground restroom	Transfer from Discretionary Sales Tax	50,000
1253675	Susan Street	Transfer from Discretionary Sales Tax	150,000
1253679	Public Restroom Renovations (\$75,000)	Transfer from Solid Waste Fund	51,204
		Transfer from Discretionary Sales Tax	23,796
1253681	Venetian Gardens Phase IV (Marina)	Transfer from General Fund	500,000
1253682/1	Sleepy Hollow Playground/Basketball Court	Transfer from Discretionary Sales Tax	125,000
1253682/2	Sleepy Hollow Concession Improvements	Transfer from Discretionary Sales Tax	100,000
1253682/3	Sleepy Hollow irrigation	Transfer from Discretionary Sales Tax	200,000
1253683	ADA Compliance	Transfer from Solid Waste Fund	50,000
	Subtotal Public Works		<u>1,720,264</u>
310081	Recreation		
1253677	Teen Center	Transfer from General Fund	1,500,000
1169883	Additional New Pool Funds	Transfer from General Fund	1,500,000
	Rails to Trails	Recreation Impact Fees	25,000
	Subtotal Recreation		<u>3,025,000</u>
	TOTAL		<u><u>4,745,264</u></u>
	Source of Funds		
		Transfer from General Fund	3,500,000
		Transfer from Solid Waste	171,468
		Gas Tax	400,000
		Transfer from Discretionary Sales Tax	648,796
		Recreation Impact Fees	25,000
	TOTAL		<u><u>4,745,264</u></u>

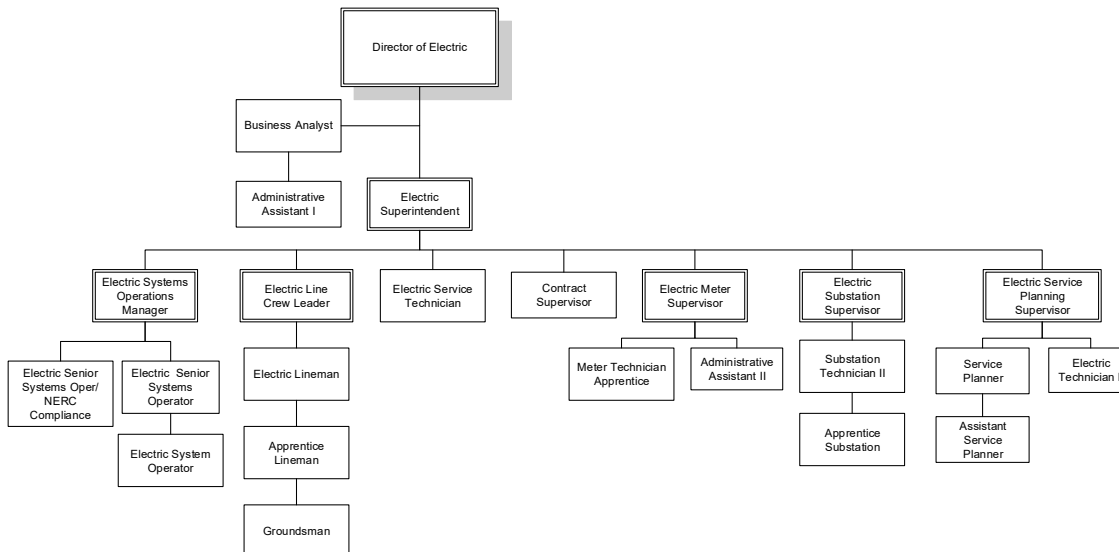
Greg David, Interim Director of Electric

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
\$ 71,484,409

Electric Fund

Electric System Description

Electric System Description

The City of Leesburg electric system consists of 5 distribution substations, 25 feeders, and 491.5 miles of 12,470 Volt distribution lines, of which 304 miles (62%) 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 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING REVENUE</u>				
Charges For Services	62,740,194	61,001,077	65,262,582	66,611,175
Other Operating Revenue	666,811	922,314	578,840	604,894
TOTAL OPERATING REVENUE	63,407,005	61,923,391	65,841,422	67,216,069
<u>OPERATING APPROPRIATIONS</u>				
St. Lucie	1,220,502	1,244,381	1,289,892	1,302,000
Purchase Power	38,069,878	36,684,732	40,870,822	41,871,999
Administration	575,337	547,039	684,303	606,909
Distribution	4,609,306	3,807,585	4,937,689	4,832,481
Smart Grid	1,135,824	1,141,083	1,173,492	1,204,690
Other Operating Expenses	9,981,117	10,388,805	11,460,217	11,740,438
TOTAL APPROPRIATIONS	(55,591,964)	(53,813,625)	(60,416,415)	(61,558,517)
NET INCOME FROM OPERATIONS	7,815,041	8,109,766	5,425,007	5,657,552
Non-Operating Revenue	45,474	157,934	0	0
Non-Operating Appropriations	(44,700)	(81,307)	(45,000)	(50,000)
NET OTHER INCOME	774	76,627	(45,000)	(50,000)
NET INCOME BEFORE TRANSFERS	7,815,815	8,186,393	5,380,007	5,607,552
Transfers to other funds	(5,636,301)	(5,346,259)	(5,480,007)	(5,481,635)
NET INCOME AFTER TRANSFERS	2,179,514	2,840,134	(100,000)	125,917
Other Sources	419,878	419,014	3,769,700	4,268,340
Capital Projects	(289)	(1)	(3,669,700)	(4,168,340)
NET OTHER SOURCES	419,589	419,013	100,000	100,000
UNAPPROPRIATED BALANCE	2,599,103	3,259,147	0	225,917

Electric Fund

Revenue Detail

Revenue Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>INTERGOVERNMENTAL REVENUE</u>				
33191 Federal Emergency Mgmt Reimb	38,978	0	0	0
33491 State Emergency Mgmt Reimb	6,496	0	0	0
33460 FDOT Hwy 441	0	157,934	0	0
TOTAL INTERGOVERNMENTAL REVENUE	45,474	157,934	0	0
<u>CHARGES FOR SERVICES</u>				
34311 Residential	32,187,308	32,557,517	34,833,124	35,361,742
34312 Commercial Non Demand	7,927,563	7,438,772	7,874,523	8,138,954
34313 Commercial Demand	18,636,359	17,159,985	18,881,528	19,271,575
34314 Public Lighting	707,644	604,773	643,193	643,186
34315 Public Authority (Fruitland Park)	257,377	244,340	187,150	268,086
34316 Municipal Non Demand	394,180	384,213	506,100	508,051
34317 Municipal Demand	1,467,010	1,409,547	1,409,777	1,474,742
34905 Penalties	678,547	645,949	504,000	535,200
34910 Misc Operating Revenue	14,599	14,979	16,000	16,480
34915 Pole Rentals	142,612	143,476	137,187	3,479
34918 Misc Service Revenue	327,522	397,534	270,000	389,680
34990 Cash Over & Short	(527)	(8)	0	0
TOTAL CHARGES FOR SERVICES	62,740,194	61,001,077	65,262,582	66,611,175
<u>MISCELLANEOUS REVENUES</u>				
36110 Interest on Investments	349,333	414,446	371,340	395,797
36130 Gain/Loss Investments	(98,533)	(65,953)	0	0
36402 Gain From Sale of Fixed Assets	0	215	0	0
36404 Recovery From Losses	84,435	71,395	35,000	35,000
36501 Sale of Surplus Materials	30,179	31,355	20,000	20,000
36906 Misc. Reimbursement	22,903	340,623	0	0
36925 Misc Jobbing Revenue	238,401	48,007	85,000	85,000
36990 Misc Non-Operating Revenue	40,093	82,226	67,500	69,097
TOTAL MISCELLANEOUS REVENUES	666,811	922,314	578,840	604,894
<u>OTHER SOURCES</u>				
38893 Appropriate Fund Balance	0	0	0	0
38950 Contributions - Cust/Dev	419,878	419,014	375,000	400,000
38962 Appropriated Renewal & Replacement	0	0	3,394,700	3,868,340
TOTAL OTHER SOURCES	419,878	419,014	3,769,700	4,268,340
TOTAL RESOURCES	63,872,357	62,500,339	69,611,122	71,484,409

Division Summary of Appropriations

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
1012 <u>ST. LUCIE</u>				
Operating Expenses	1,220,502	1,244,381	1,289,892	1,302,000
TOTAL ST. LUCIE	1,220,502	1,244,381	1,289,892	1,302,000
1013 <u>PURCHASE POWER</u>				
Operating Expenses	38,069,878	36,684,732	40,870,822	41,871,999
TOTAL PURCHASE POWER	38,069,878	36,684,732	40,870,822	41,871,999
1021 <u>ADMINISTRATION</u>				
Personal Services	236,660	227,339	261,748	262,772
Operating Expenses	338,568	319,700	422,555	344,137
Grants & Aids	109	0	0	0
TOTAL ADMINISTRATION	575,337	547,039	684,303	606,909
1045 <u>JOBGING</u>				
Personal Services	139,376	186,135	52,416	62,042
Operating Expenses	145,463	91,028	5,000	10,000
Other Uses	0	0	0	0
TOTAL JOBBING	284,839	277,163	57,416	72,042
1062 <u>DISTRIBUTION</u>				
Personal Services	3,497,983	2,923,248	3,473,793	3,626,111
Operating Expenses	1,067,435	786,625	1,401,396	1,143,870
Other Uses	43,888	97,712	62,500	62,500
TOTAL DISTRIBUTION	4,609,306	3,807,585	4,937,689	4,832,481
1070 <u>SMARTGRID</u>				
Personal Services	0	0	0	0
Operating Expenses	1,135,824	1,141,083	1,173,492	1,204,690
TOTALSMART GRID	1,135,824	1,141,083	1,173,492	1,204,690
1088 <u>OTHER</u>				
Operating Expenses	8,318,587	8,775,943	8,700,353	9,006,767
Debt Service	1,377,691	1,335,699	2,602,448	2,561,629
Other Uses	5,681,001	5,427,566	5,625,007	5,857,552
TOTAL OTHER	15,377,279	15,539,208	16,927,808	17,425,948
1099 <u>CAPITAL PROJECTS</u>				
Personal Services	999,324	1,243,982	973,903	1,011,354
Operating Expenses	2,166,313	3,063,432	1,710,326	2,182,806
Capital Outlay	2,270,736	1,644,738	985,471	974,180
Other Uses	(5,436,084)	(5,952,151)	0	0
TOTAL CAPITAL PROJECTS	289	1	3,669,700	4,168,340
GRAND TOTAL				
Personal Services	4,873,343	4,580,704	4,761,860	4,962,279
Operating Expenses	52,462,570	52,106,924	55,573,836	57,066,269
Capital Outlay	2,270,736	1,644,738	985,471	974,180
Debt Service	1,377,691	1,335,699	2,602,448	2,561,629
Grants & Aids	109	0	0	0
Other Uses	288,805	(426,873)	5,687,507	5,920,052
TOTAL APPROPRIATIONS	61,273,254	59,241,192	69,611,122	71,484,409

Electric Fund

Division Summary of Appropriations

Goals & Tasks

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

Task:

- ◆ Provide reliable electric power through system maintenance inspections and 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 promoting employee education

Major Accomplishments:

- Implemented Interactive Voice Response (IVR) system in the Distribution Operations Center
- Installed equipment and provided electricity to the Christmas lights at Ski Beach
- Relocated recloser controls at the Police department
- Implemented a new radio system for improved communications between the Distribution Operations Center and field crews
- Completed Miller Street project
- Reduced Electric rates

Performance Measures:

	2017-18	2018-19	2019-20
Pole inspections	3,062	3,100	2,500
Pole replacements	100	200	225
Undergrounding (feet)	10,000	10,000	7,200
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)	<2.000	<2.000	<1.900
Safety meetings and trainings	14	16	14
Electric Rate (% below Florida Investor owned average)	5%	5%	5%

Personnel Schedule

Electric Fund

Personnel Schedule

Classification	2019	Change	2020	Amount
<u>Administration 1021</u>				
Administrative Assistant I	1.00	0.00	1.00	31,223
Business Analyst	1.00	0.00	1.00	48,263
Director of Electric	1.00	0.00	1.00	138,304
Total Administration	3.00	0.00	3.00	217,790
<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	35,478
Apprentice Lineman	5.00	0.00	5.00	276,218
Apprentice Substation	2.00	0.00	2.00	89,539
Assistant Service Planner	2.00	(1.00)	1.00	44,280
Contract Supervisor	1.00	0.00	1.00	94,358
Electric Line Crew Leader	5.00	0.00	5.00	471,790
Electric Lineman	9.00	0.00	9.00	810,554
Electric Meter Supervisor	1.00	0.00	1.00	94,321
Electric Meter Tech	0.00	1.00	1.00	89,956
Electric Senior Systems Oper/NERC Comp	1.00	0.00	1.00	79,194
Electric Senior Systems Operator	4.00	1.00	5.00	373,797
Electric Service Planning Supervisor	1.00	0.00	1.00	94,334
Electric Service Planner	0.00	1.00	1.00	49,792
Electric Service Technician	1.00	0.00	1.00	92,209
Electric Substation Supervisor	1.00	0.00	1.00	94,340
Electric Substation Technician II	1.00	0.00	1.00	90,061
Electric Superintendent	1.00	0.00	1.00	102,930
Electric System Operator	2.00	(1.00)	1.00	49,807
Electric System Operations Manager	1.00	0.00	1.00	90,624
Electric Technician II	1.00	0.00	1.00	51,621
Meter Technician Apprentice	2.00	(1.00)	1.00	43,842
Standby				16,880
Time charged directly to Jobbing Division				(45,000)
Time charged directly to Capital Projects				(643,700)
Total Distribution	42.00	0.00	42.00	2,547,225
<u>Capital Projects 1099</u>				
Time charged directly to Capital Projects				643,700
Total Capital Projects				643,700
Total	45.00	0.00	45.00	3,453,715

Electric Fund

St. Lucie Division

Appropriations Detail

Appropriations Detail

Account # 041-1012-531

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING EXPENSES</u>				
3451 St. Lucie	1,220,502	1,244,381	1,289,892	1,302,000
TOTAL OPERATING EXPENSES	1,220,502	1,244,381	1,289,892	1,302,000
TOTAL APPROPRIATIONS	1,220,502	1,244,381	1,289,892	1,302,000

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	1,289,892	1,302,000	12,108	0.94%
TOTALS	1,289,892	1,302,000	12,108	0.94%

Electric Fund

St. Lucie Division

Appropriations Summary

Electric Fund

Power Supply Division

Appropriations Detail

Appropriations Detail

Account # 041-1013-531

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING EXPENSES</u>					
3441	Purchase Power- Customer	44,400	44,400	44,400	44,400
3442	Power Purchase- Demand	21,935,314	21,358,378	24,050,520	24,791,735
3443	Purchase Power- Energy	13,196,769	12,237,480	13,653,659	13,694,117
3444	Purchase Power- Transmission	3,034,148	3,190,257	3,272,360	3,495,600
3447	Load Retention Funding	(140,753)	(145,783)	(150,117)	(153,853)
TOTAL OPERATING EXPENSES		<u>38,069,878</u>	<u>36,684,732</u>	<u>40,870,822</u>	<u>41,871,999</u>
TOTAL APPROPRIATIONS		<u>38,069,878</u>	<u>36,684,732</u>	<u>40,870,822</u>	<u>41,871,999</u>

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	40,870,822	41,871,999	1,001,177	2.45%
TOTALS	40,870,822	41,871,999	1,001,177	2.45%

Electric Fund

Power Supply Division

Appropriations Summary

Electric Fund

Administration Division

Appropriations Detail

Appropriations Detail

Account # 041-1021-531

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	146,632	217,177	210,891	217,790
1410 Overtime	3,266	272	350	350
1641 Vacation/Terms & Buyout	23,592	0	0	0
2110 FICA	12,883	16,523	16,080	16,488
221x Retirement	12,501	15,318	15,915	16,324
23xx Insurance	65,952	55,802	56,157	51,742
2410 Workers' Compensation	538	577	590	610
26xx Other Payroll Benefits	9,249	(1,545)	2,922	2,819
2999 Allocated Labor Expense	(37,953)	(76,785)	(41,157)	(43,351)
TOTAL PERSONAL SERVICES	236,660	227,339	261,748	262,772
<u>OPERATING EXPENSES</u>				
3xxx Professional Services	58,791	36,873	58,000	13,500
4010 Travel	2,022	3,252	2,150	4,500
41xx Communication	12,582	13,947	16,500	19,800
421x Postage	965	578	3,500	5,800
4310 Utilities	102,848	79,438	115,000	75,000
4510 Insurance	158,741	164,205	179,290	182,783
46xx Repairs & Maintenance- Equipment	4,930	5,453	6,500	7,230
4710 Printing & Binding	0	39	200	100
4810 Promotional Activities	1,880	1,536	1,500	1,690
4911 Advertising	0	79	100	100
4920 Other Current Charges	0	0	100	100
4945 Injury/Damage to Others	4,751	12,441	3,000	2,000
5180 Minor Furniture/Equipment	480	369	250	250
5210 Operating Supplies	5,759	7,654	7,500	7,500
5299 Allocated Material Expense	(50,543)	(42,491)	(10,575)	(16,616)
5410 Publications & Memberships	34,012	34,927	35,540	36,500
5520 Training	1,350	1,400	4,000	3,900
TOTAL OPERATING EXPENSES	338,568	319,700	422,555	344,137
<u>GRANTS & AIDS</u>				
8210 Local Contributions	109	0	0	0
TOTAL GRANTS & AIDS	109	0	0	0
TOTAL APPROPRIATIONS	575,337	547,039	684,303	606,909

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	261,748	262,772	1,024	0.39%
Operating Expenses	422,555	344,137	(78,418)	-18.56%
TOTALS	684,303	606,909	(77,394)	-11.31%

**Electric
Fund**

**Administration
Division**

**Appropriations
Summary**

Electric Fund

Jobbing Division

Appropriations Detail

Appropriations Detail

Account # 041-1045-531

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>				
1210 Regular Salaries & Wages	93,218	78,534	45,000	45,000
1410 Overtime	11,975	61,038	1,000	1,000
2110 FICA	7,133	10,192	3,442	3,442
221x Retirement	4,661	3,927	2,250	3,500
23xx Insurance	6,967	12,107	0	7,100
2410 Workers' Compensation	1,394	2,060	724	2,000
26xx Other Payroll Benefits	142	166	0	0
2999 Allocated Labor Expense	13,886	18,111	0	0
TOTAL PERSONAL SERVICES	139,376	186,135	52,416	62,042
<u>OPERATING EXPENSES</u>				
3410 Contract Services	0	4,424	0	0
4010 Travel	3,471	6,605	0	0
4499 Allocated Equip Rental	55,614	69,274	0	0
462x Repairs & Maintenance-Non Bldg	778	(600)	0	0
4920 Other Current Charges	94	505	0	0
5210 Operating Supplies	76,621	10,079	5,000	10,000
5299 Allocated Material Expense	8,885	741	0	0
TOTAL OPERATING EXPENSES	145,463	91,028	5,000	10,000
<u>OTHER USES</u>				
9950 Contra Expense	0	0	0	0
TOTAL OTHER USES	0	0	0	0
TOTAL APPROPRIATIONS	284,839	277,163	57,416	72,042

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	52,416	62,042	9,626	18.36%
Operating Expenses	5,000	10,000	5,000	100.00%
TOTALS	57,416	72,042	14,626	25.47%

Electric Fund

Jobbing Division

Appropriations Summary

Electric Fund

Distribution Division

Appropriations Detail

Appropriations Detail

Account # 041-1062-531

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
PERSONAL SERVICES				
12xx Regular Salaries & Wages	1,866,722	1,975,359	2,323,857	2,547,225
1410 Overtime	650,070	361,523	298,500	323,000
15xx Bonuses/Incentives	0	8,195	0	0
1641 Vacation/Terms & Buyout	77,200	44,119	0	0
2110 FICA	192,225	173,839	163,593	179,353
221x Retirement	307,562	318,484	276,164	286,266
23xx Insurance	297,940	297,347	417,084	294,387
2410 Workers' Compensation	32,650	28,874	30,549	32,671
26xx Other Payroll Benefits	145,802	(224,845)	3,589	4,859
2999 Allocated Labor Expense	(72,188)	(59,647)	(39,543)	(41,650)
TOTAL PERSONAL SERVICES	3,497,983	2,923,248	3,473,793	3,626,111
OPERATING EXPENSES				
31xx Professional Services	18,003	7,067	10,000	7,500
3410 Contract Services	53,805	186,337	75,000	120,519
3499 Inter Dept Contract Oblig	117,296	124,678	125,562	127,102
4010 Travel	5,406	7,196	7,000	7,120
41xx Communication	7,788	7,384	10,000	26,300
4310 Utilities	8,763	217	250	2,750
4410 Rentals	801	801	3,850	1,500
4415 Internal Fleet Lease	247,287	252,551	224,956	318,613
4499 Allocated Equip Rental	(799,834)	(887,397)	(437,712)	(699,170)
4510 Insurance	14,586	17,841	17,657	18,433
461x Repairs & Maintenance- Vehicles	218,862	169,317	225,000	152,967
4620 Repairs & Maintenance- Buildings	9,791	4,173	6,200	2,800
4625 Repairs & Maintenance-Non Bldg	592,005	508,188	550,000	563,750
46xx Repairs & Maintenance- Equipment	13,910	20,771	20,000	24,630
4633 Computer Contracts	27,367	27,704	28,000	31,000
4670 Repairs & Maintenance-Office Equi	4,553	6,055	5,000	7,700
4710 Printing & Binding	2,867	6,951	3,500	8,600
4810 Promotional Activities	0	0	1,000	0
49xx Other Current Charges	6,799	1,651	1,000	100
5180 Minor Furniture/Equipment	43,234	42,707	25,000	7,800
521x Operating Supplies	505,123	190,365	300,000	250,150
5215 Uniforms	53,808	55,408	86,300	82,600
5230 Fuel Purchases	61,230	66,556	90,000	80,000
5299 Allocated Material Expense	(173,434)	(57,069)	(11,007)	(17,294)
5410 Publications & Membership	4,107	2,803	4,840	1,900
5520 Training	23,312	24,370	30,000	16,500
TOTAL OPERATING EXPENSES	1,067,435	786,625	1,401,396	1,143,870
OTHER USES				
950x Energy Efficiency Rebates	43,888	97,712	62,500	62,500
TOTAL OTHER USES	43,888	97,712	62,500	62,500
TOTAL APPROPRIATIONS	4,609,306	3,807,585	4,937,689	4,832,481

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	3,473,793	3,626,111	152,318	4.38%
Operating Expenses	1,401,396	1,143,870	(257,526)	-18.38%
Other Uses	62,500	62,500	0	0.00%
TOTALS	4,937,689	4,832,481	(105,208)	-2.13%

Electric Fund

Distribution Division

Appropriations Summary

Electric Fund

Smart Grid Division

Appropriations Detail

Appropriations Detail

Account # 041-1070-531

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING EXPENSES</u>				
3410 Contract Services	1,093,268	1,129,254	1,166,392	1,204,690
4310 Utilities	14,049	5,916	0	0
46xx Repairs & Maintenance-Equipment	28,507	5,315	7,100	0
5180 Minor Furniture/ Equipment	0	598	0	0
TOTAL OPERATING EXPENSES	1,135,824	1,141,083	1,173,492	1,204,690
TOTAL APPROPRIATIONS	1,135,824	1,141,083	1,173,492	1,204,690

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	1,173,492	1,204,690	31,198	2.66%
TOTALS	1,173,492	1,204,690	31,198	2.66%

Electric Fund

Smart Grid Division

Appropriations Summary

Electric Fund

Other

Appropriations Detail

Appropriations Detail

Account # 041-1088-5xx

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING EXPENSES</u>					
4920	Other Current Charges	72,924	149,447	0	0
4950	Uncollectible Accounts	154,798	169,583	194,884	175,000
4970	Regulatory Assessment	9,743	9,555	10,000	10,000
4980	Taxes	1,404,722	1,492,546	1,574,414	1,579,651
4982	Franchise Fees	436,422	530,686	474,889	473,339
5001	Cost Allocation- City Commission	27,755	29,914	29,745	51,336
5002	Cost Allocation- City Manager	166,546	165,761	172,665	205,899
5003	Cost Allocation- City Clerk	38,523	57,455	58,401	57,974
5004	Cost Allocation- City Attorney	7,846	8,544	10,000	10,000
5005	Cost Allocation- Accounting	241,081	224,195	216,306	292,210
5006	Cost Allocation- Customer Service	739,271	756,724	859,269	887,494
5007	Cost Allocation- Purchasing	78,925	119,778	84,449	57,076
5008	Cost Allocation- Warehouse	95,232	109,157	103,320	100,625
5009	Cost Allocation- Human Resources	31,852	35,397	36,511	37,840
5010	Cost Allocation- IT	681,257	620,759	684,684	779,371
5013	Cost Allocation- Facilities	10,551	11,395	12,136	11,123
5015	Cost Allocation- Planning & Zoning	56,989	60,983	78,680	77,829
5910	Depreciation Expense	4,064,150	4,224,064	4,100,000	4,200,000
TOTAL OPERATING EXPENSES		8,318,587	8,775,943	8,700,353	9,006,767
<u>DEBT SERVICE</u>					
71xx	Principal-Long Term Debt	0	0	1,309,000	1,309,000
721x	Interest-Long Term Debt	1,470,315	1,428,811	1,384,326	1,333,812
7311	Fees	4,563	4,075	6,309	16,004
732x	Amortize Debt Discount/Premium	(97,187)	(97,187)	(97,187)	(97,187)
TOTAL DEBT SERVICE		1,377,691	1,335,699	2,602,448	2,561,629
<u>OTHER USES</u>					
9101	Transfer to General Fund	4,302,389	4,000,000	4,000,000	4,000,000
9102	Surcharge Transfer	1,333,912	1,346,259	1,480,007	1,481,635
9150	R & R Reserve	0	0	100,000	100,000
9160	Reserve/Future Capital	0	0	0	225,917
9960	Interest-Customer Deposit	44,700	81,307	45,000	50,000
9990	Contingency Fund	0	0	0	0
TOTAL OTHER USES		5,681,001	5,427,566	5,625,007	5,857,552
TOTAL APPROPRIATIONS		15,377,279	15,539,208	16,927,808	17,425,948

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	8,700,353	9,006,767	306,414	3.52%
Debt Services	2,602,448	2,561,629	(40,819)	-1.57%
Other Uses	5,625,007	5,857,552	232,545	4.13%
TOTALS	16,927,808	17,425,948	498,140	2.94%

Electric Fund

Other

Appropriations Summary

Electric Fund

Capital Projects

Appropriations Detail

Appropriations Detail

Account # 041-1099-531

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>					
1210	Regular Salaries & Wages	671,205	865,728	611,130	643,700
1410	Overtime	59,010	30,929	0	0
2110	FICA	52,874	65,423	46,749	49,243
221x	Retirement	33,563	43,273	100,202	103,961
23xx	Insurance	74,248	105,407	125,283	119,085
2410	Workers' Compensation	10,877	13,679	9,840	10,364
26xx	Other Payroll Benefits	1,293	1,224	0	0
2999	Allocated Labor Expense	96,254	118,319	80,699	85,001
TOTAL PERSONAL SERVICES		999,324	1,243,982	973,903	1,011,354
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	46,712	49,657	120,000	63,000
4410	Rentals	1,513	2,780	0	0
4499	Allocated Equip Rental	744,219	818,123	437,712	699,170
49xx	Advertising	634	145	0	0
5210	Operating Supplies	1,158,210	2,093,905	1,131,031	1,386,725
5299	Allocated Material Expense	215,025	98,822	21,583	33,911
TOTAL OPERATING EXPENSES		2,166,313	3,063,432	1,710,326	2,182,806
<u>CAPITAL OUTLAY</u>					
6110	Land	303	303	0	0
6210	Buildings	0	0	100,000	15,840
6310	Improvements Other Than Bldgs	1,180,575	1,371,361	429,971	715,000
6410	Machinery & Equipment	48,328	203,549	359,200	70,000
6460	Taxable Material & Supply	973,392	64,976	90,000	162,000
647x	Use Tax	68,138	4,549	6,300	11,340
TOTAL CAPITAL OUTLAY		2,270,736	1,644,738	985,471	974,180
<u>OTHER USES</u>					
9999	WIP Contra	(5,436,084)	(5,952,151)	0	0
TOTAL OTHER USES		(5,436,084)	(5,952,151)	0	0
TOTAL APPROPRIATIONS		289	1	3,669,700	4,168,340

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	973,903	1,011,354	37,451	3.85%
Operating Expenses	1,710,326	2,182,806	472,480	27.63%
Capital Outlay	985,471	974,180	(11,291)	-1.15%
TOTALS	3,669,700	4,168,340	498,640	13.59%

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	20,000
<u>410002</u>	Transformers (628,000)	Renewal & Replacement Customer Contribution	603,000 25,000
<u>410003</u>	Capacitors	Renewal & Replacement	114,500
<u>410004</u>	<u>Distribution lines (1,525,000)</u>	Customer Contribution Renewal & Replacement	235,000 1,290,000
<u>410005</u>	Sectionalizing Equipment	Renewal & Replacement	135,000
<u>410006</u>	<u>Lights (475,000)</u>	Customer Contribution Renewal & Replacement	55,000 420,000
<u>410008</u>	Other equipment	Renewal & Replacement	50,000
<u>410010</u>	<u>Subdivisions (250,000)</u>	Customer Contribution Renewal & Replacement	85,000 165,000
<u>410011</u>	Reconductoring	Renewal & Replacement	600,000
<u>410012</u>	Substations	Renewal & Replacement	355,000
<u>410013</u>	Structures	Renewal & Replacement	15,840
TOTAL			<u><u>4,168,340</u></u>
Source of Funds			
			Renewal & Replacement 3,768,340
			Customer Contribution 400,000
TOTAL			<u><u>4,168,340</u></u>

Jack Rogers, Director of Gas

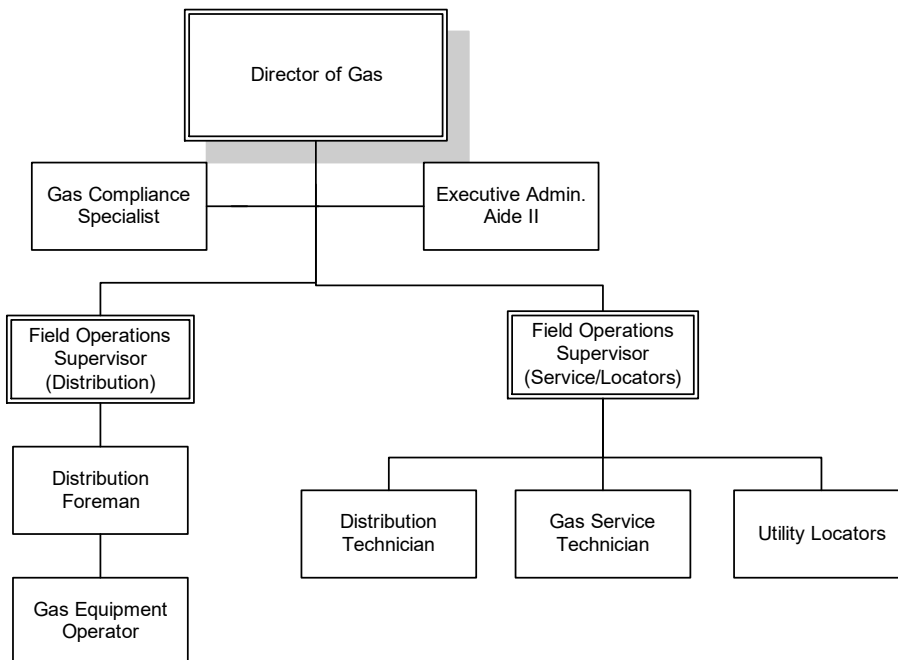
The Gas Fund provides a safe, high quality product and professional service at a low cost. Monitoring gas pressure and responding to gas leaks are an important part of the day-to-day routine.

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**
\$ 7,724,087

Gas Fund

Gas System Description

Gas System Description

The natural gas system is composed of 276 miles of steel and polyethylene gas mains and 13,400 steel and polyethylene services. The areas served include the City of Leesburg, the area west along SR 44 including the Municipal Industrial Park and Pennbrooke Fairways, the area east of the City which includes the Lake Square Mall and Bassville Park and is bounded by Dead River, the City of Fruitland Park to the north including the 3 clubhouses in the Villages of Fruitland Park and the area west of US Highway 27, which includes Okahumpka and extends along CR 470 to the Coleman Federal Correction Facility, north along County Road 501 to areas north and west of 468, serving the Villages of South Sumter and the area along US Highway 27 South including Legacy, Highland Lakes, and ending at Royal Highlands just south of the Florida Turnpike.

In December 2014, a new natural gas franchise agreement with the City of Fruitland Park was approved. The initial term of the agreement is for 25 years. In February 2018, the City of Wildwood granted the City of Leesburg a natural gas franchise agreement to serve the Villages of South Sumter. The initial term of the agreement is for 30 years.

In 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 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 October 2019.

Installation and maintenance of all gas mains and service lines are the responsibility of the City Gas Department. Mains that are 4 inches in diameter and larger are generally installed by outside contractors, as well as all Villages infrastructure.

The City of Leesburg is a member of the Florida Gas Utility (FGU) consortium. FGU purchases natural gas for its members from various suppliers and coordinates day-to-day nominations with Florida Gas Transmission Company (FGT, an interstate pipeline company) for delivery of natural gas to the City's 2 gate stations. The scheduled volumes are based on the weather forecast, daily consumption needs not related to weather, and FGT system constraints.

Budget Summary – Operating Statement

Gas Fund

Budget Summary– Operating Statement

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING REVENUE</u>				
Charges For Services	6,470,300	6,778,748	7,964,674	7,556,087
Other Operating Revenue	57,884	91,865	57,500	93,000
TOTAL OPERATING REVENUE	6,528,184	6,870,613	8,022,174	7,649,087
<u>OPERATING APPROPRIATIONS</u>				
Gas Purchases	2,064,164	2,138,168	2,824,855	2,185,592
Administration	518,635	621,854	586,992	615,968
Distribution	918,240	1,156,761	1,051,118	1,297,968
Other Operating Expenses	1,384,819	1,343,503	1,650,726	2,179,510
TOTAL APPROPRIATIONS	(4,885,858)	(5,260,286)	(6,113,691)	(6,279,038)
NET INCOME FROM OPERATIONS	1,642,326	1,610,327	1,908,483	1,370,049
Non-Operating Revenue	0	0	0	0
Non-Operating Appropriations	(2,566)	(4,797)	0	0
NET OTHER INCOME	(2,566)	(4,797)	0	0
NET INCOME BEFORE TRANSFERS	1,639,760	1,605,530	1,908,483	1,370,049
Transfers to other funds	(1,989,746)	(818,383)	(889,313)	(783,265)
NET INCOME AFTER TRANSFERS	(349,986)	787,147	1,019,170	586,784
Other Sources	0	116,366	314,198	75,000
Capital Projects	0	(2)	(973,999)	(661,784)
NET OTHER SOURCES	0	116,364	(659,801)	(586,784)
UNAPPROPRIATED BALANCE	(349,986)	903,511	359,369	0

Gas Fund

Revenue Detail

Revenue Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>CHARGES FOR SERVICES</u>				
34321 Residential	2,736,007	3,153,043	4,217,651	4,023,891
34322 Residential Heat Only	143,580	158,575	150,483	131,730
34323 Small Commercial	2,772,782	2,628,454	2,649,856	2,599,873
34324 Commercial Heat Only	22,716	29,744	27,058	23,854
34325 Large Commercial	202,733	166,967	215,337	138,024
34326 Large Interruptible	443,110	480,644	438,705	470,877
34328 Municipal	17,505	23,846	23,379	14,885
34362 Commercial 1 & 2	0	68	111,205	20,953
34905 Penalties	47,796	49,077	47,000	47,000
34918 Misc Service Revenue	84,071	88,330	84,000	85,000
TOTAL CHARGES FOR SERVICES	6,470,300	6,778,748	7,964,674	7,556,087
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest Income	66,820	83,556	50,000	75,000
36130 Gain/Loss Investments	(21,388)	(12,755)	0	0
36925 Misc Jobbing Revenue	12,261	15,983	7,500	13,000
36990 Misc Non-Op Revenue	191	5,081	0	5,000
TOTAL MISCELLANEOUS REVENUE	57,884	91,865	57,500	93,000
<u>OTHER SOURCES</u>				
38893 Appropriated Retained Earnings	0	0	0	0
38950 Contributions- Cust/Dev	0	116,366	239,198	0
38955 Appr. Ret. Earn-Magnolia Townhomes	0	0	0	0
38969 Appropriated ECA Incentives	0	0	75,000	75,000
TOTAL OTHER SOURCES	0	116,366	314,198	75,000
TOTAL RESOURCES	6,528,184	6,986,979	8,336,372	7,724,087

Division Summary of Appropriations

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
2013 <u>GAS PURCHASES</u>				
Operating Expenses	2,064,164	2,138,168	2,824,855	2,185,592
TOTAL GAS PURCHASES	2,064,164	2,138,168	2,824,855	2,185,592
2021 <u>ADMINISTRATION</u>				
Personal Services	195,956	276,572	253,876	286,103
Operating Expenses	152,104	190,907	171,141	329,865
Grants and Aides	170,575	154,375	161,975	0
TOTAL ADMINISTRATION	518,635	621,854	586,992	615,968
2081 <u>DISTRIBUTION</u>				
Personal Services	895,339	1,037,144	972,715	1,163,655
Operating Expenses	244,193	350,451	304,368	365,409
Other Uses	(221,292)	(230,834)	(225,965)	(231,096)
TOTAL DISTRIBUTION	918,240	1,156,761	1,051,118	1,297,968
2088 <u>OTHER</u>				
Operating Expenses	1,195,272	1,160,750	1,292,805	1,825,276
Debt Service	189,547	182,753	357,921	354,234
Other Uses	1,992,312	823,180	1,248,682	783,265
TOTAL OTHER	3,377,131	2,166,683	2,899,408	2,962,775
2099 <u>CAPITAL PROJECTS</u>				
Personal Services	121,896	108,257	329,662	163,643
Operating Expenses	262,115	277,911	538,837	483,941
Capital Outlay	56,365	1,217,774	105,500	14,200
Debt Service	0	0	0	0
Other Uses	(440,376)	(1,603,940)	0	0
TOTAL CAPITAL PROJECTS	0	2	973,999	661,784
<u>GRAND TOTAL</u>				
Personal Services	1,213,191	1,421,973	1,556,253	1,613,401
Operating Expenses	3,917,848	4,118,187	5,132,006	5,190,083
Capital Outlay	56,365	1,217,774	105,500	14,200
Debt Service	189,547	182,753	357,921	354,234
Grants and Aides	170,575	154,375	161,975	0
Other Uses	1,330,644	(1,011,594)	1,022,717	552,169
TOTAL APPROPRIATIONS	6,878,170	6,083,468	8,336,372	7,724,087

Gas Fund

Division Summary of Appropriations

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Perform a leak survey of 33% of the gas distribution system each year and incorporate corrosion survey at the same time
- ◆ Provide service for non-emergency calls within 24 hours and after hours calls within 45 minutes
- ◆ Provide 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 2 of Lake Denham, Leesburg Landing
- ◆ 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
- ◆ Complete Phase I rebuild of Newell Hill regulator station which increases reliability and upgrades the station

Major Accomplishments:

- ☐ Installed or took ownership of 2,300 new services
- ☐ Completed construction of Sabal Trail Transmission Gate Station
- ☐ Installed mains for Phase I in Lake Denham and Arlington Ridge

Performance Measures:

	2017-18	2018-19	2019-20
New services installed	336	2,300	2,500
Feet of mains installed	63,000	80,000	80,000
Service removals	99	75	80
PSC violations	0	0	0
Distribution leak reports	219	220	220
Employee training man hours	837	850	850
Public awareness notifications (service line, Newspaper, utility bills, etc.)	30	35	40

Personnel Schedule

Gas Fund

Personnel Schedule

Classification	2019	Change	2020	Amount
<u>Administration 2021</u>				
Executive Asst/Admin Aide II	1.00	0.00	1.00	41,005
Gas Compliance Specialist	1.00	0.00	1.00	46,762
Gas Director	1.00	0.00	1.00	111,314
Total Administration	3.00	0.00	3.00	199,081
<u>Distribution 2081</u>				
Distribution Foreman	4.00	0.00	4.00	190,176
Distribution Technician	1.00	0.00	1.00	47,200
Field Operations Supervisor	2.00	0.00	2.00	133,464
Gas Equipment Operator	5.00	0.00	5.00	198,771
Gas Service Technician	4.00	0.00	4.00	148,230
Utility Locator	4.00	0.00	4.00	163,499
Time charged directly to Capital Projects				(95,580)
Standby				7,280
Total Distribution	20.00	0.00	20.00	793,040
<u>Capital Projects 2099</u>				
Time charged directly to Capital Projects				95,580
Total Capital Projects				95,580
Total	23.00	0.00	23.00	1,087,701

Gas Fund

Gas Purchases Division

Appropriations Detail

Appropriations Detail

Account # 042-2013-532

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING EXPENSES</u>				
3470 Gas Purchases	2,064,164	2,138,168	2,824,855	2,185,592
TOTAL OPERATING EXPENSES	<u>2,064,164</u>	<u>2,138,168</u>	<u>2,824,855</u>	<u>2,185,592</u>
TOTAL APPROPRIATIONS	<u>2,064,164</u>	<u>2,138,168</u>	<u>2,824,855</u>	<u>2,185,592</u>

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	2,824,855	2,185,592	(639,263)	-22.63%
TOTALS	2,824,855	2,185,592	(639,263)	-22.63%

**Gas
Fund**

**Gas
Purchases
Division**

**Appropriations
Summary**

Gas Fund

Administration Division

Appropriations Detail

Appropriations Detail

Account # 042-2021-532

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
PERSONAL SERVICES					
1210	Regular Salaries & Wages	143,678	181,013	192,920	199,081
1410	Overtime	8,529	3,530	0	4,000
1641	Vacation/Terms & Buyouts	15,076	6,666	0	0
2110	FICA	12,217	13,996	13,985	14,310
221x	Retirement	25,585	30,326	26,901	27,753
23xx	Insurance	42,903	54,524	60,042	59,290
2410	Workers' Compensation	695	1,278	1,475	1,520
26xx	Other Payroll Benefits	(35,324)	637	1,125	1,282
2999	Allocated Labor Expense	(17,403)	(15,398)	(42,572)	(21,133)
TOTAL PERSONAL SERVICES		195,956	276,572	253,876	286,103
OPERATING EXPENSES					
3110	Professional Services	6,519	76,133	35,000	197,254
3130	Engineering Services	0	12,677	0	0
3410	Contract Services	0	0	4,420	1,662
4010	Travel	1,402	3,365	3,700	3,700
41xx	Communication	134	135	200	135
4210	Postage	381	1,263	2,500	2,500
4510	Insurance	24,502	25,527	25,965	28,000
46xx	Repairs & Maintenance- Equipment	1,259	1,170	5,516	3,060
4710	Printing & Binding	0	100	100	100
48xx	Promotional Activities	99,081	67,596	78,500	78,500
4911	Advertising	145	145	800	1,000
5180	Minor Furniture & Equip	129	250	2,100	500
5210	Operating Supplies	164	0	1,600	1,450
5215	Uniforms	0	0	100	100
5299	Allocated Material Exp	(8,468)	(10,029)	(21,860)	(20,596)
5410	Publications & Memberships	26,106	11,350	31,000	31,000
5520	Training	750	1,225	1,500	1,500
TOTAL OPERATING EXPENSES		152,104	190,907	171,141	329,865
GRANTS AND AIDS					
8210	Local Contributions	71,215	70,215	70,215	0
8215	Local Contributions- Cemetary	99,360	84,160	91,760	0
TOTAL GRANTS AND AIDES		170,575	154,375	161,975	0
TOTAL APPROPRIATIONS		518,635	621,854	586,992	615,968

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	253,876	286,103	32,227	12.69%
Operating Expenses	171,141	329,865	158,724	92.74%
Grants and Aides	161,975	0	(161,975)	-100.00%
TOTALS	586,992	615,968	28,976	4.94%

Significant Budget Changes:

The increase in Personal Services is directly related to less Capital Projects and the allocation (2999) from those expenses to this division. The change in Operating Expenses is attributable to an increase in Professional Services (3110) due to Moyle Law Firm PA. Grants and Aides decreased due to moving Civic Funding (8210 & 8215) to the Solid Waste Fund for FY 20.

Gas Fund

Administration Division

Appropriations Summary

Gas Fund

Distribution Division

Appropriations Detail

Appropriations Detail

Account # 042-2081-532

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	636,856	663,837	645,121	793,040
1410	Overtime	32,425	46,398	35,000	40,000
15xx	Bonuses/Incentives	0	4,306	0	0
1641	Vacation/Terms & Buyouts	11,800	7,522	0	0
2110	FICA	48,824	51,636	44,825	55,332
221x	Retirement	75,964	92,888	68,041	89,954
23xx	Insurance	122,733	155,969	161,764	163,004
2410	Workers' Compensation	15,765	16,300	14,925	18,386
26xx	Other Payroll Benefits	(49,028)	(1,712)	3,039	3,939
TOTAL PERSONAL SERVICES		895,339	1,037,144	972,715	1,163,655
<u>OPERATING EXPENSES</u>					
3130	Engineering Services	0	0	15,000	8,000
3410	Contract Services	14,393	5,202	13,500	20,300
4010	Travel	546	2,380	3,000	3,000
41xx	Communication	7,245	7,516	7,500	8,000
4210	Postage	519	786	700	700
4310	Utilities	23,946	18,091	26,000	20,000
44xx	Rentals	1,814	1,905	1,400	1,400
4415	Internal Fleet Lease	49,104	49,685	49,684	67,009
4499	Allocated Equip. Rental	(58,933)	(48,273)	(43,627)	(17,345)
4510	Insurance	5,736	6,723	7,135	7,878
461x	Repairs & Maintenance- Vehicles	64,887	74,782	64,196	64,827
4620	Repairs & Maintenance- Buildings	579	1,709	0	100
4625	Repairs & Maintenance- Non-Build	9,864	0	2,300	2,300
46xx	Repairs & Maintenance- Equipment	5,532	4,920	4,160	4,240
4710	Printing & Binding	8,863	7,837	7,000	12,000
4xxx	Promotional Activities/Advertising	0	609	0	0
4920	Other Current Charges	11,716	13,549	10,000	10,000
4945	Injury/ Damage to Others	131	488	200	500
5180	Minor Furniture & Equip	26,695	50,061	45,470	45,000
521x	Operating Supplies	41,622	114,722	41,000	50,000
5215	Uniforms	6,153	7,956	8,500	13,000
5230	Fuel Purchases	21,555	23,364	32,250	35,000
5280	Chemicals	161	1,429	4,500	4,500
5520	Training	2,065	5,010	4,500	5,000
TOTAL OPERATING EXPENSES		244,193	350,451	304,368	365,409
<u>OTHER USES</u>					
9950	Contra- Expense	(221,292)	(230,834)	(225,965)	(231,096)
TOTAL OTHER USES		(221,292)	(230,834)	(225,965)	(231,096)
TOTAL APPROPRIATIONS		918,240	1,156,761	1,051,118	1,297,968

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	972,715	1,163,655	190,940	19.63%
Operating Expenses	304,368	365,409	61,041	20.05%
Other Uses	(225,965)	(231,096)	(5,131)	2.27%
TOTALS	1,051,118	1,297,968	246,850	23.48%

Significant Budget Changes:

The increase in Personal Services is directly related to less Capital Projects and the allocation of labor to this division. The change in Operating Expenses is also due to a decrease in Capital Projects resulting in a decrease in Allocated Equip. Rental expenses (4499).

Gas Fund

Distribution Division

Appropriations Summary

Gas Fund

Other

Appropriations Detail

Appropriations Detail

Account # 042-2088-5xx

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING EXPENSES</u>					
4930	South Sumter	0	0	0	404,529
4950	Uncollectible Accounts	11,533	16,905	17,000	17,000
4970	Regulatory Assessments	12,007	13,226	17,000	15,000
4980	Taxes	153,120	166,960	167,466	185,412
4982	Franchise Fees	19,954	20,610	55,948	75,669
5001	Cost Allocation- City Commission	6,263	5,736	6,618	11,763
5002	Cost Allocation- City Manager	38,624	32,119	38,415	47,180
5003	Cost Allocation- City Clerk	8,978	11,251	12,993	13,284
5004	Cost Allocation- City Attorney	4,447	3,974	4,000	5,000
5005	Cost Allocation- Accounting	55,367	44,268	48,125	66,958
5006	Cost Allocation- Customer Service	174,466	149,272	191,174	203,364
5007	Cost Allocation- Purchasing	3,058	0	0	2,854
5008	Cost Allocation- Warehouse	12,628	11,074	9,996	14,541
5009	Cost Allocation- Human Resources	18,006	16,472	14,604	18,920
5010	Cost Allocation- IT	115,481	106,253	129,286	144,817
5011	Cost Allocation- GIS	71,189	59,099	72,556	78,195
5013	Cost Allocation- Facilities	12,206	12,826	15,170	13,904
5015	Cost Allocation- Planning & Zoning	37,993	40,655	52,454	51,886
5910	Depreciation Expense	439,952	450,050	440,000	455,000
TOTAL OPERATING EXPENSES		1,195,272	1,160,750	1,292,805	1,825,276
<u>DEBT SERVICE</u>					
711x	Principal-Long Term Debt	0	0	180,088	181,786
721x	Interest-Long Term Debt	194,450	187,578	182,132	176,966
7311	Fees	1,917	1,995	2,521	2,302
732x	Amortize Debt Discount/Premium	(18,724)	(18,724)	(18,724)	(18,724)
7330	Amortize Debt Issue Cost	11,904	11,904	11,904	11,904
TOTAL DEBT SERVICE		189,547	182,753	357,921	354,234
<u>OTHER USES</u>					
9101	Transfer to General Fund	657,310	588,645	606,204	632,906
9102	Surcharge Transfer	104,126	119,738	148,109	150,359
9121	Transfer to Debt Service Fund	976,320	0	0	0
9131	Transfer to Capital Project	251,990	110,000	135,000	0
9160	Reserve/Future Capital	0	0	359,369	0
9960	Interest-Customer Deposit	2,566	4,797	0	0
TOTAL OTHER USES		1,992,312	823,180	1,248,682	783,265
TOTAL APPROPRIATIONS		3,377,131	2,166,683	2,899,408	2,962,775

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	1,292,805	1,825,276	532,471	41.19%
Debt Service	357,921	354,234	(3,687)	-1.03%
Other Uses	1,248,682	783,265	(465,417)	-37.27%
TOTALS	2,899,408	2,962,775	63,367	2.19%

Significant Budget Changes:

The increase in Operating Expenses is due the ongoing payment to South Sumter (4930) for the purchase the Gas system which is being constructed in The Villages. The change in Other Uses is due to the removal of the Reserve/Future Use (9160) and the Transfer to Capital Projects (9131) for FY 20.

**Gas
Fund**

Other

**Appropriations
Summary**

Gas Fund

Capital Projects

Appropriations Detail

Appropriations Detail

Account # 042-2099-532

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>					
1210	Regular Salaries & Wages	77,708	69,632	192,550	95,580
1410	Overtime	416	0	0	0
2110	FICA	5,682	5,040	14,732	7,312
221x	Retirement	3,886	3,469	31,753	15,761
23xx	Insurance	14,874	12,891	43,549	21,620
2410	Workers' Compensation	1,806	1,608	4,506	2,237
26xx	Other Payroll Benefits	248	219	0	0
2999	Allocated Labor Expense	17,276	15,398	42,572	21,133
TOTAL PERSONAL SERVICES		121,896	108,257	329,662	163,643
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	7,272	398	0	0
3410	Contract Services	0	1,741	0	0
4499	Allocated Equip Rental	58,933	48,273	43,627	17,345
4625	R & M/Non-Buildings (OTB)	517	0	0	0
4920	Other Current Charges	0	101	0	0
5180	Minor Furniture/Equipment	669	190	0	0
5210	Operating Supplies	186,129	217,179	473,350	446,000
5299	Allocated Material Exp	8,595	10,029	21,860	20,596
TOTAL OPERATING EXPENSES		262,115	277,911	538,837	483,941
<u>CAPITAL OUTLAY</u>					
6110	Land Costs	55,250	0	0	0
6310	Improvements Other than Bldgs	1,115	1,205,145	0	0
6410	Machinery & Equipment	0	12,629	105,500	14,200
TOTAL CAPITAL OUTLAY		56,365	1,217,774	105,500	14,200
<u>OTHER USES</u>					
9999	WIP Contra	(440,376)	(1,603,940)	0	0
TOTAL OTHER USES		(440,376)	(1,603,940)	0	0
TOTAL APPROPRIATIONS		0	2	973,999	661,784

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	329,662	163,643	(166,019)	-50.36%
Operating Expenses	538,837	483,941	(54,896)	-10.19%
Capital Outlay	105,500	14,200	(91,300)	-86.54%
TOTALS	973,999	661,784	(312,215)	-32.05%

**Gas
Fund**

**Capital
Projects**

**Appropriations
Summary**

Gas Fund

Capital Projects

Project Schedule

Project Schedule

<u>Project WF/Job</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
<u>420001</u>	Meters (289,164)		
	Regular meters	Current Revenue	57,540
	ERT meters	Current Revenue	231,624
<u>420003</u>	Tools & Equipment		
	Flame Pack & Mower	Current Revenue	14,200
<u>420008</u>	Regulators	Current Revenue	12,554
<u>420009</u>	Farm Tap/ Industrial Equip	Current Revenue	108,835
<u>420010</u>	Services	Current Revenue	237,031
TOTAL			<u>661,784</u>
Source of Funds			
TOTAL			<u>661,784</u>

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:

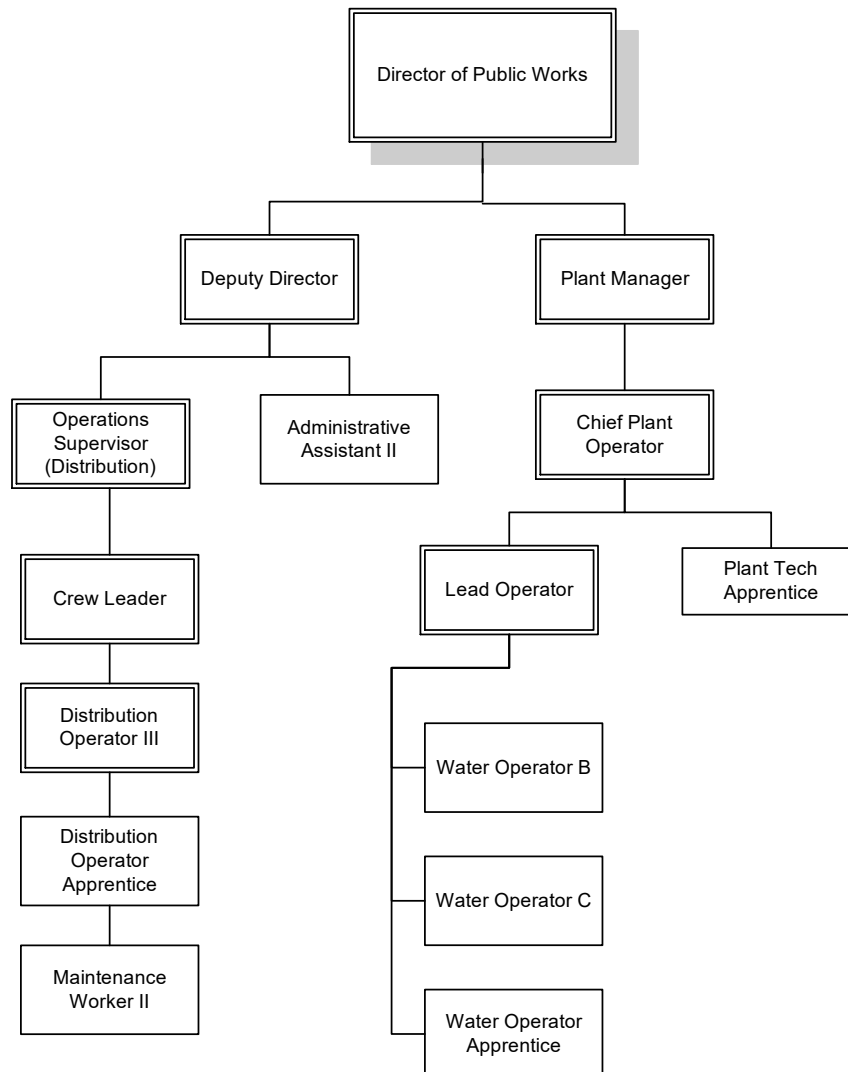
Water Distribution

- 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
\$ 9,888,097

**Water
Fund**

**Water System
Description**

Water System Description

The Water distribution system is composed of 376 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 2019, the District authorizes the use of 8.92 million gallons per day (mgd) from CUP #94 and 1.41 mgd from CUP #2718. Water is drawn from 19 Floridian aquifer wells and chlorinated for disinfection prior to distribution. Treatment of the raw water is accomplished at the main water treatment plant and five satellite facilities. The City anticipates having capacity to meet the needs of existing and future customers through the year 2025. The City meets all Federal and State drinking water standards.

Reuse water is high quality, treated water produced as a byproduct of the wastewater treatment process. It is suitable for irrigation and a number of industrial cooling operations. By reducing the use of potable water the City is extending the life of the drinking water aquifer. Reuse is a valuable resource not only for residential customers but also for commercial customers requiring high volumes of water at reasonable rates. The City began distribution of reuse in fiscal year 2009-10. The City currently produces approximately 2.2 mgd of reuse quality water each day. The City continues to add new customers to the reuse system. All new communities are required to install dual distribution systems.

Budget Summary – Operating Statement

Water Fund

Budget Summary– Operating Statement

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING REVENUE</u>				
Charges for Services	8,228,630	7,847,137	8,454,347	8,612,551
Other Operating Revenue	338,740	418,550	385,664	342,246
TOTAL REVENUE SOURCES	8,567,370	8,265,687	8,840,011	8,954,797
<u>OPERATING APPROPRIATIONS</u>				
Administration	257,480	360,849	457,878	518,349
Treatment	1,158,790	1,301,615	1,498,330	1,431,373
Reuse	576,849	509,357	443,485	452,379
Distribution	1,460,471	1,415,462	1,427,285	1,456,676
Other Operating Expenses	3,078,168	3,001,777	3,980,086	4,123,806
TOTAL APPROPRIATIONS	(6,531,758)	(6,589,060)	(7,807,064)	(7,982,583)
NET INCOME FROM OPERATIONS	2,035,612	1,676,627	1,032,947	972,214
Non-Operating Revenue	0	0	0	0
Non-Operating Appropriations	(4,542)	(8,459)	0	0
NET OTHER INCOME	(4,542)	(8,459)	0	0
NET INCOME BEFORE TRANSFERS	2,031,070	1,668,168	1,032,947	972,214
Transfers to other funds	(956,518)	(983,746)	(1,030,429)	(989,769)
NET INCOME AFTER TRANSFERS	1,074,552	684,422	2,518	(17,555)
Other Sources	90,449	136,646	1,321,929	933,300
Capital Projects	0	0	(1,392,650)	(588,500)
NET OTHER SOURCES	90,449	136,646	(70,721)	344,800
UNAPPROPRIATED BALANCE	1,165,001	821,068	(68,203)	327,245

Water Fund

Revenue Detail

Revenue Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>LICENSES & PERMITS</u>				
32421 Impact Fees - Residential	225,590	243,615	236,745	198,721
32422 Impact Fees - Commercial	21,110	29,864	17,409	2,403
TOTAL LICENSES & PERMITS	246,700	273,479	254,154	201,124
<u>CHARGES FOR SERVICES</u>				
34331 Residential Sales	5,626,143	5,322,408	5,730,967	5,759,593
34332 Commercial Sales	1,665,125	1,663,613	1,738,039	1,972,474
34336 Municipal Sales	116,016	120,356	121,477	80,711
34338 Private Fire Protection Sales	33,662	33,151	33,344	34,221
3433x Reuse Water	612,362	542,581	653,897	596,000
34905 Penalties	70,907	64,373	74,023	65,617
34918 Misc Service Revenue	104,415	100,655	102,600	103,935
TOTAL CHARGES FOR SERVICES	8,228,630	7,847,137	8,454,347	8,612,551
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	123,067	165,746	124,000	131,622
36130 Gain/Loss Investments	(42,778)	(38,242)	0	0
36501 Sale of Surplus Materials	7,540	4,415	5,510	5,000
36925 Misc Jobbing Revenue	4,211	4,808	2,000	4,500
36990 Misc Non-Operating Revenue	0	8,344	0	0
TOTAL MISCELLANEOUS	92,040	145,071	131,510	141,122
<u>OTHER SOURCES</u>				
38893 Appropriated Ret Earnings	0	0	68,203	0
38950 Contributions - Cust/Dev	90,449	136,646	93,779	96,800
38962 Appropriated Renewal & Replacement	0	0	1,228,150	836,500
TOTAL OTHER SOURCES	90,449	136,646	1,390,132	933,300
TOTAL RESOURCES	8,657,819	8,402,333	10,230,143	9,888,097

Division Summary of Appropriations

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
3021 <u>ADMINISTRATION</u>				
Personal Services	158,568	155,154	169,739	241,622
Operating Expenses	98,912	205,695	288,139	276,727
TOTAL ADMINISTRATION	257,480	360,849	457,878	518,349
3051 <u>TREATMENT</u>				
Personal Services	526,750	524,531	614,661	546,240
Operating Expenses	632,040	777,084	883,669	885,133
TOTAL TREATMENT	1,158,790	1,301,615	1,498,330	1,431,373
3072 <u>REUSE</u>				
Personal Services	125,801	130,671	128,495	130,429
Operating Expenses	451,048	378,686	314,990	321,950
TOTAL REUSE	576,849	509,357	443,485	452,379
3081 <u>DISTRIBUTION</u>				
Personal Services	607,345	650,060	786,469	754,585
Operating Expenses	853,126	765,402	640,816	702,091
TOTAL DISTRIBUTION	1,460,471	1,415,462	1,427,285	1,456,676
3088 <u>OTHER</u>				
Operating Expenses	2,320,831	2,260,470	2,354,006	2,501,349
Debt Service	757,337	741,307	1,551,080	1,547,457
Other Uses	964,920	996,565	1,105,429	1,392,014
TOTAL OTHER	4,043,088	3,998,342	5,010,515	5,440,820
3099 <u>CAPITAL PROJECTS</u>				
Personal Services	5,892	0	0	0
Operating Expenses	(217,861)	(4,500)	81,150	0
Capital Outlay	294,951	818,605	1,311,500	588,500
Other Uses	(82,982)	(814,105)	0	0
TOTAL CAPITAL PROJECTS	0	0	1,392,650	588,500
<u>GRAND TOTAL</u>				
Personal Services	1,424,356	1,460,416	1,699,364	1,672,876
Operating Expenses	4,138,096	4,382,837	4,562,770	4,687,250
Capital Outlay	294,951	818,605	1,311,500	588,500
Debt Service	757,337	741,307	1,551,080	1,547,457
Other Uses	881,938	182,460	1,105,429	1,392,014
TOTAL APPROPRIATIONS	7,496,678	7,585,625	10,230,143	9,888,097

Water Fund

Division Summary of Appropriations

Water Fund

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Continue to promote water conservation
- ◆ Ensure proper water quality
- ◆ Continue to maintain and improve the system's infrastructure
- ◆ Provide excellent customer service

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:

	2017-18	2018-19	2019-20
Boil water notices/connections impacted	10/175	9/100	15/157
High consumption letters issued	1,000	2,400	2,000
Water conservation promotions	3	13	13
Main Water Treatment Plant (per capita consumption)	200	121	120
Royal Highlands Plant (per capita consumption)	250	196	126
East System (Airport & Mall Water Treatment Plant (per capita consumption)	55	55	44
Highland Lakes Water Treatment Plant (per capita consumption)	135	140	353
Plantation Water Treatment Plant (per capita consumption)	275	223	266

Personnel Schedule

Water Fund

Personnel Schedule

Classification	2019	Change	2020	Amount
<u>Administration 3021</u>				
Customer Relations Specialist ¹	0.00	0.80	0.80	31,052
Deputy Director of Public Works ²	0.45	0.00	0.45	40,696
Director of Public Works ³	0.50	0.00	0.50	62,603
Project Manager I ⁴	0.25	0.00	0.25	12,900
Senior Deputy Director ⁵	0.00	0.25	0.25	23,750
Total Administration	1.20	1.05	2.25	171,001
<u>Treatment 3051</u>				
Chief Plant Operator	1.00	0.00	1.00	68,098
Customer Relations Specialist	1.00	(1.00)	0.00	0
Lead Plant Operator	1.00	0.00	1.00	49,911
Plant Manager ⁶	0.50	0.00	0.50	47,586
Water Operator Apprentice	4.00	2.00	6.00	173,114
Water Operator C	2.00	(2.00)	0.00	0
Plant Tech Apprentice	1.00	0.00	1.00	26,760
Standby				3,650
Total Treatment	10.50	(1.00)	9.50	369,119
<u>Reuse 3072</u>				
Wastewater Operator B	1.00	0.00	1.00	51,016
Wastewater Operator C	1.00	0.00	1.00	35,645
Standby				1,825
Total Reuse	2.00	0.00	2.00	88,486
<u>Distribution 3081</u>				
Administrative Assistant II	1.00	0.00	1.00	34,352
Crew Leader	1.00	0.00	1.00	42,590
Distribution Tech III	2.00	2.00	4.00	140,889
Distribution Tech II	0.00	1.00	1.00	44,012
Distribution Tech Apprentice	8.00	(3.00)	5.00	135,927
Maintenance Worker II	1.00	0.00	1.00	24,778
Operations Supervisor	1.00	0.00	1.00	62,363
Standby				3,650
Total Distribution	14.00	0.00	14.00	488,561
Total	27.70	0.05	27.75	1,117,166

Note: Allocations

Customer Relations Specialist ¹ 80%-3021, 20%-5171

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

Director of Public Works ³ 50%-3021, 50%-4021

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

Senior Deputy Director ⁵ 25%-5197, 25%-3021, 25%-4021, 15%-5171, 5%-5143, 5%-5144

Plant Manager ⁶ 50%-3051, 25%-4051, 25%-4052

Water Fund

Administration Division

Appropriations Detail

Appropriations Detail

Account # 043-3021-533

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
PERSONAL SERVICES					
1210	Regular Salaries & Wages	104,666	102,975	112,820	171,001
1410	Overtime	549	57	0	1,000
1530	Bonuses	0	634	0	0
1641	Vacation/Terms & Buyout	564	0	0	0
2110	FICA	8,105	7,908	8,524	12,715
221x	Retirement	9,779	11,087	11,093	8,550
23xx	Insurance	26,538	33,358	34,675	45,545
2410	Workers' Compensation	612	642	635	809
26xx	Employee Benefits	8,437	(1,507)	1,992	2,002
2999	Allocated Labor Expense	(682)	0	0	0
TOTAL PERSONAL SERVICES		158,568	155,154	169,739	241,622
OPERATING EXPENSES					
31xx	Professional Services	14,360	118,017	196,000	101,000
3410	Contract Services	0	0	0	20,000
4010	Travel	0	0	50	250
41xx	Communication	53	67	68	500
4210	Postage	2	0	10	2,000
4310	Utilities	4,952	5,378	5,700	5,700
4415	Internal Fleet Lease	1,010	1,020	1,020	1,374
4510	Insurance	69,239	69,772	75,771	77,003
461x	Repairs & Maintenance- Vehicles	2,219	456	1,425	965
4620	Repairs & Maintenance- Buildings	0	0	300	300
463x	Repairs & Maintenance- Equipment	240	3,000	2,100	2,260
4710	Printing & Binding	0	0	40	7,000
4810	Promotional Activities	299	322	200	50,000
4911	Advertising-Other Ads	859	26	800	1,600
4934	ZW Warehouse Over/Short	(4)	(2)	0	0
4945	Injury/Damage to Others	0	196	0	0
5180	Minor Furniture & Equip	56	91	0	0
521x	Operating Supplies	108	564	875	1,075
5230	Fuel Purchases	739	358	480	1,500
5299	Allocated Material Expense	(100)	0	0	0
5410	Publications & Memberships	4,210	6,430	3,000	3,000
5520	Training	670	0	300	1,200
TOTAL OPERATING EXPENSES		98,912	205,695	288,139	276,727
TOTAL APPROPRIATIONS		257,480	360,849	457,878	518,349

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	169,739	241,622	71,883	42.35%
Operating Expenses	288,139	276,727	(11,412)	-3.96%
TOTALS	457,878	518,349	60,471	13.21%

Significant Budget Changes:

The change in Personal Services is due changing the funding allocations of two positions.

**Water
Fund**

**Administration
Division**

**Appropriations
Summary**

Water Fund

Treatment Division

Appropriations Detail

Appropriations Detail

Account # 043-3051-533

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	307,807	342,702	411,403	369,119
1410	Overtime	19,841	15,849	15,000	15,000
1530	Bonuses/Incentives	0	406	0	0
1641	Vacation/Terms & Buyout	14,524	5,919	0	0
2110	FICA	25,340	26,967	30,159	26,791
221x	Retirement	30,424	34,142	38,967	36,919
23xx	Insurance	92,855	93,432	99,596	79,793
2410	Workers' Compensation	17,367	17,856	19,086	18,498
26xx	Other Payroll Benefits	18,592	(12,742)	450	120
TOTAL PERSONAL SERVICES		526,750	524,531	614,661	546,240
OPERATING EXPENSES					
31xx	Professional Services	15,295	37,577	18,800	60,000
3410	Contract Services	30,776	24,938	92,105	97,355
4010	Travel	15	1,572	5,500	5,000
41xx	Communication	3,681	3,848	3,435	3,915
4210	Postage	2,552	2,049	2,200	4,000
4310	Utilities	405,886	419,964	460,000	460,000
4415	Internal Fleet Lease	10,796	11,033	11,033	14,617
4510	Insurance	5,990	6,596	5,002	5,184
461x	Repairs & Maintenance- Vehicles	55,742	106,853	76,604	86,672
4620	Repairs & Maintenance- Buildings	6,676	8,418	29,000	19,000
4625	Repairs & Maintenance- Non-Build	1,051	13,818	3,000	3,000
46xx	Repairs & Maintenance- Equipment	4,845	52,068	3,200	3,250
4710	Printing & Binding	0	0	500	500
48xx	Promotional Activities	0	0	50,000	0
4911	Advertising	0	0	200	200
4920	Other Current Charges	120	273	2,000	1,000
518x	Minor Furniture & Equip	1,377	30	300	300
5210	Operating Supplies	13,709	14,265	12,000	12,000
5215	Uniforms	1,447	1,491	2,450	3,250
5230	Fuel Purchases	9,111	9,179	11,950	12,000
5231	Diesel Fuel	1,823	5,065	3,000	3,000
5280	Chemicals	57,530	55,218	84,500	85,000
5410	Publications & Memberships	883	943	890	890
5520	Training	2,735	1,886	6,000	5,000
TOTAL OPERATING EXPENSES		632,040	777,084	883,669	885,133
TOTAL APPROPRIATIONS		1,158,790	1,301,615	1,498,330	1,431,373

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	614,661	546,240	(68,421)	-11.13%
Operating Expenses	883,669	885,133	1,464	0.17%
TOTALS	1,498,330	1,431,373	(66,957)	-4.47%

Significant Budget Changes:

The decrease in Personal Services is due to changing the funding of the Customer Relations Specialist from this division.

Water Fund

Treatment Division

Appropriations Summary

Water Fund

Reuse Division

Appropriations Detail

Appropriations Detail

Account # 043-3072-533

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
PERSONAL SERVICES					
1210	Regular Salaries & Wages	82,425	87,954	86,793	88,486
1410	Overtime	7,935	8,260	5,000	5,000
1641	Vacation/ Terms & Buyout	0	1,884	0	0
2110	FICA	6,730	7,177	6,176	6,205
2210	Retirement	8,628	9,720	10,046	10,077
23xx	Insurance	16,496	16,479	16,532	16,667
2410	Workers' Compensation	3,832	4,152	3,798	3,874
26xx	Other Payroll Benefits	(245)	(4,955)	150	120
TOTAL PERSONAL SERVICES		125,801	130,671	128,495	130,429
OPERATING EXPENSES					
3130	Engineering Services	197,690	0	0	0
3410	Contract Services	9,699	10,020	12,400	12,400
4010	Travel	0	0	0	800
4310	Utilities	172,283	210,418	170,000	180,000
461x	Repairs & Maintenance-Vehicles	1,934	13,287	4,000	4,000
4620	R & M Buildings	0	384	500	500
4625	Repairs & Maintenance- Non Bldg	9,987	909	300	300
4920	Other Current Charges	0	80	0	0
5180	Minor Furniture/Equipment	250	360	250	800
521x	Operating Supplies	39,865	125,747	100,800	96,000
5215	Uniforms	458	360	490	650
5230	Fuel Purchases	357	368	1,000	1,000
5280	Chemicals	18,230	16,718	25,000	25,000
5520	Training	295	35	250	500
TOTAL OPERATING EXPENSES		451,048	378,686	314,990	321,950
TOTAL APPROPRIATIONS		576,849	509,357	443,485	452,379

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	128,495	130,429	1,934	1.51%
Operating Expenses	314,990	321,950	6,960	2.21%
TOTALS	443,485	452,379	8,894	2.01%

**Water
Fund**

**Reuse
Division**

**Appropriations
Summary**

Water Fund

Distribution Division

Appropriations Detail

Appropriations Detail

Account # 043-3081-533

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	333,800	390,371	497,650	488,561
1410	Overtime	37,289	47,263	30,000	45,000
15xx	Bonuses/Incentives	0	3,515	0	0
1641	Vacation/ Terms & Buyout	10,916	0	0	0
2110	FICA	27,727	31,659	35,778	34,496
221x	Retirement	41,176	43,393	49,221	41,802
23xx	Insurance	100,388	128,414	149,853	120,467
2410	Workers' Compensation	18,202	20,493	23,244	23,301
26xx	Employee Benefits	37,847	(15,048)	723	958
TOTAL PERSONAL SERVICES		607,345	650,060	786,469	754,585
OPERATING EXPENSES					
3130	Engineering Services	0	0	0	10,000
3410	Contract Services	101,395	97,353	99,500	99,500
3499	Inter Dept Contract Oblig	53,011	53,558	50,435	52,088
4010	Travel	75	1,596	3,120	5,000
4110	Communication	1,543	2,695	2,800	2,400
4210	Postage	10	4	50	50
4310	Utilities	18,397	11,666	18,100	15,000
4410	Rentals	0	0	1,000	1,000
4415	Internal Fleet Lease	27,221	27,955	28,284	38,091
4510	Insurance	4,996	5,856	6,689	7,140
461x	Repairs & Maintenance- Vehicles	39,312	41,927	43,898	44,237
462x	Repairs & Maintenance- Buildings	87	1,575	1,000	0
4625	Repairs & Maintenance- Non-Build	963	7,495	35,500	35,500
46xx	Repairs & Maintenance- Equipment	32,454	13,473	2,310	2,630
4710	Printing & Binding	0	0	0	80
49xx	Other Current Charges	339	0	3,850	3,850
5180	Minor Furniture & Equip	6,312	7,670	10,000	8,000
521x	Operating Supplies	103,158	115,261	90,000	100,000
521x	Meters	423,931	332,625	200,000	225,000
5215	Uniforms	2,102	2,807	3,000	3,900
522x	Hydrants	16,048	15,880	17,500	17,500
5230	Fuel Purchases	19,378	24,196	20,000	25,000
5410	Publications & Memberships	425	465	1,625	1,625
5520	Training	1,969	1,345	2,155	4,500
TOTAL OPERATING EXPENSES		853,126	765,402	640,816	702,091
TOTAL APPROPRIATIONS		1,460,471	1,415,462	1,427,285	1,456,676

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	786,469	754,585	(31,884)	-4.05%
Operating Expenses	640,816	702,091	61,275	9.56%
TOTALS	1,427,285	1,456,676	29,391	2.06%

Significant Budget Changes:

The change in Personal Services is due to employee turnover in the department and a reduction in insurance expenses (23xx).

Water Fund

Distribution Division

Appropriations Summary

Water Fund

Other

Appropriations Detail

Appropriations Detail

Account # 043-3088-5xx

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING EXPENSES</u>					
4920	Other Current Charges	48,940	0	0	0
4950	Uncollectible Accounts	18,088	18,998	20,000	20,000
5001	Cost Allocation- City Commission	9,854	10,114	10,885	18,865
5002	Cost Allocation- City Manager	57,994	57,161	63,188	75,662
5003	Cost Allocation- City Clerk	13,548	19,014	21,372	21,304
5004	Cost Allocation- City Attorney	3,923	3,974	5,000	5,000
5005	Cost Allocation- Accounting	84,089	76,586	79,159	107,379
5006	Cost Allocation- Customer Service	256,451	260,903	314,457	326,131
5007	Cost Allocation- Purchasing	49,328	7,853	5,630	14,269
5008	Cost Allocation- Warehouse	18,453	36,788	25,935	21,212
5009	Cost Allocation- Human Resources	15,926	16,472	18,255	18,920
5010	Cost Allocation- IT	195,869	187,852	215,476	241,362
5011	Cost Allocation- GIS	106,783	88,648	108,833	117,293
5013	Cost Allocation- Facilities	10,551	11,395	12,136	11,123
5015	Cost Allocation- Planning & Zoning	56,989	60,983	78,680	77,829
5910	Depreciation Expense	1,374,045	1,403,729	1,375,000	1,425,000
TOTAL OPERATING EXPENSES		2,320,831	2,260,470	2,354,006	2,501,349
<u>DEBT SERVICE</u>					
7110	Principal-Long Term Debt	0	0	837,494	858,575
721x	Interest-Long Term Debt	811,878	795,603	767,107	742,870
7311	Fees	2,317	2,562	3,337	2,870
7320	Amortize Debt Discount/Premium	0	(81,619)	(81,619)	(81,619)
7330	Amortize Debt Issue Cost	(56,858)	24,761	24,761	24,761
TOTAL DEBT SERVICE		757,337	741,307	1,551,080	1,547,457
<u>OTHER USES</u>					
9101	Transfer to General Fund	611,718	669,566	674,296	644,618
9102	Surcharge Transfer	344,800	314,180	356,133	345,151
9115	Transfer to Building Fund	3,860	4,360	0	0
9150	R&R Reserve	0	0	75,000	75,000
9160	Reserve/Future Capital	0	0	0	327,245
9960	Interest-Customer Deposit	4,542	8,459	0	0
TOTAL OTHER USES		964,920	996,565	1,105,429	1,392,014
TOTAL APPROPRIATIONS		4,043,088	3,998,342	5,010,515	5,440,820

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	2,354,006	2,501,349	147,343	6.26%
Debt Service	1,551,080	1,547,457	(3,623)	-0.23%
Other Uses	1,105,429	1,392,014	286,585	25.93%
TOTALS	5,010,515	5,440,820	430,305	8.59%

Significant Budget Changes:

The change in Operating Expenses is due to an increase in the Cost Allocation from the General Fund (50xxx) and an increase in depreciation expense. Other Uses increased due to a Reserve/Future Capital (9160) being included in the FY 20 budget.

**Water
Fund**

Other

**Appropriations
Summary**

Water Fund

Capital Projects

Appropriations Detail

Appropriations Detail

Account # 043-3099-533

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>					
1210	Regular Salaries & Wages	2,957	0	0	0
1410	Overtime	716	0	0	0
2110	FICA	261	0	0	0
221x	Retirement	148	0	0	0
23xx	Insurance	928	0	0	0
2410	Workers' Compensation	184	0	0	0
26xx	Other Payroll Benefits	16	0	0	0
2999	Allocated Labor Expense	682	0	0	0
TOTAL PERSONAL SERVICES		5,892	0	0	0
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	(219,897)	(4,500)	81,150	0
3410	Contract Services	274	0	0	0
4920	Other Current Charges	0	0	0	0
5210	Operating Supplies	1,662	0	0	0
5299	Allocated Material Expense	100	0	0	0
TOTAL OPERATING EXPENSES		(217,861)	(4,500)	81,150	0
<u>CAPITAL OUTLAY</u>					
6210	Buildings	57,254	58,602	0	8,500
6310	Improvements Other Than Bldgs	237,697	718,978	900,000	575,000
6410	Machinery & Equipment	0	41,025	411,500	5,000
TOTAL CAPITAL OUTLAY		294,951	818,605	1,311,500	588,500
<u>OTHER USES</u>					
9999	WIP- Contra	(82,982)	(814,105)	0	0
TOTAL OTHER USES		(82,982)	(814,105)	0	0
TOTAL APPROPRIATIONS		0	0	1,392,650	588,500

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	81,150	0	(81,150)	-100.00%
Capital Outlay	1,311,500	588,500	(723,000)	-55.13%
TOTALS	1,392,650	588,500	(804,150)	-57.74%

**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</u> System wide improvements	Renewal & Replacement	400,000
<u>430003</u>	<u>Tools & Equipment</u> Handheld Meter Device	Renewal & Replacement	5,000
<u>430006</u>	<u>Plant & Storage (183,500)</u> Turnpike Operations Roof	Current Revenue	8,500
	Well Rehabilitation	Renewal & Replacement	75,000
	Water Treatment Facility Maintenance	Renewal & Replacement	100,000
TOTAL			<u><u>588,500</u></u>
Source of Funds			
		Current Revenue	8,500
		Renewal & Replacement	580,000
TOTAL			<u><u>588,500</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:

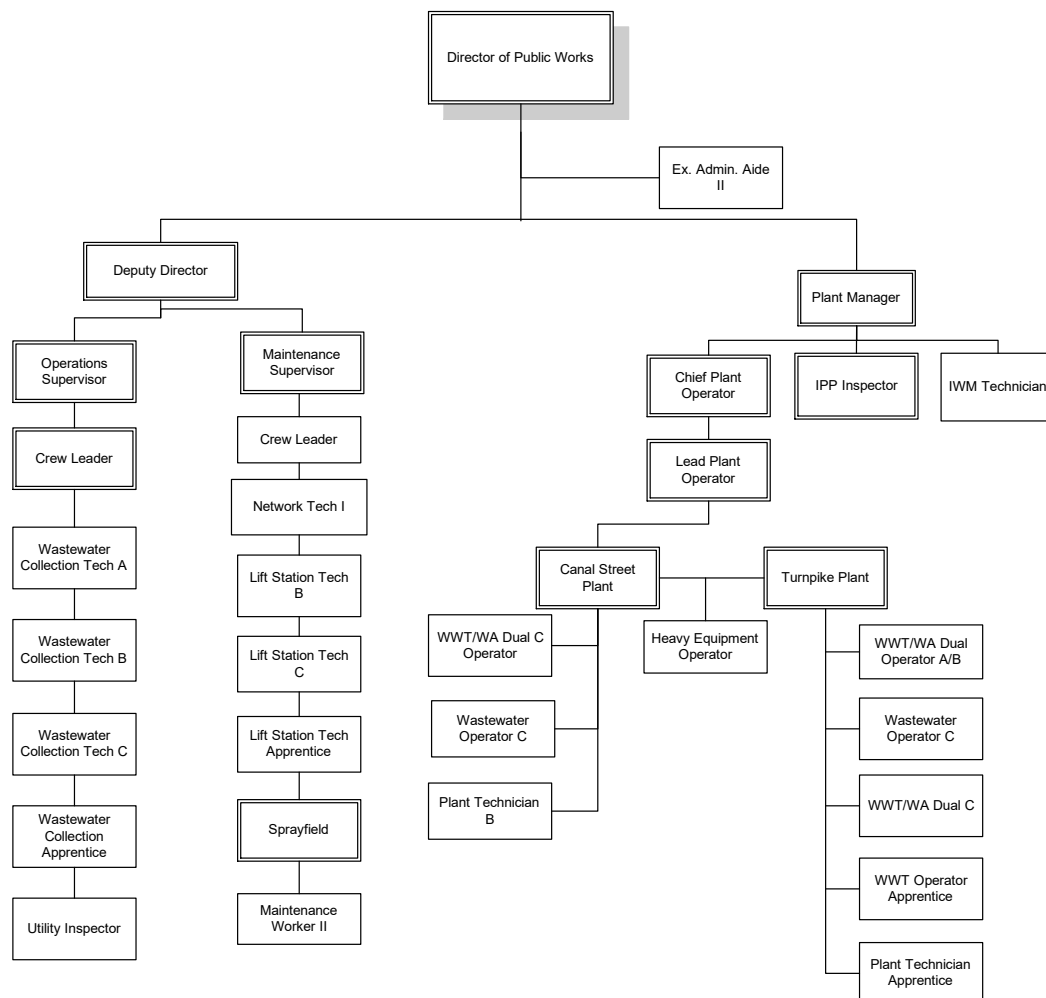
Treatment Plant

- 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

\$ 17,797,109

Wastewater
Fund

Wastewater
System
Description

Wastewater System Description

The wastewater collection system consists of 175 lift stations, 87 miles of force mains, and 179 miles of gravity sewer lines. Gravity sewer lines range from 4 to 21 inches in diameter and force mains range from 4 to 24 inches in diameter. The City has permits from the Florida Department of Environmental Protection to operate two wastewater treatment plants: the Canal Street Plant, which is rated at 3.5 million gallons per day (mgd), and the Turnpike Plant, rated at 3.0 mgd. The wastewater system is in compliance with all State and Federal regulations. The City treats its effluent water to an advanced secondary standard (public access quality) and provides reuse water for irrigation to several areas of the City. In 2019 the City is transitioned from land application of liquid biosolids to disposal of dewatered biosolids at licensed disposal sites. In addition, the City is expanding the Turnpike WWTF to provide regional support to development in west Lake County. With the Turnpike and Canal Street Wastewater Treatment Facilities, the City anticipates having sufficient wastewater treatment/ disposal capacity through the year 2030.

Budget Summary – Operating Statement

Wastewater Fund

Budget Summary– Operating Statement

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING REVENUE</u>				
Charges for Services	11,004,264	11,102,706	10,836,452	11,779,055
Other Operating Revenue	898,118	851,726	1,051,311	736,083
TOTAL REVENUE SOURCES	11,902,382	11,954,432	11,887,763	12,515,138
<u>OPERATING APPROPRIATIONS</u>				
Administration	343,741	532,174	343,370	379,486
Canal Street Treatment Plant	1,021,672	1,057,525	1,197,028	1,164,910
Turnpike Treatment	724,259	737,433	929,880	985,907
Laboratory	192,804	190,786	194,619	202,058
Sprayfield	78,770	67,970	139,863	0
Collections	915,289	963,523	1,007,489	1,121,646
Lift Stations	1,384,415	1,284,773	1,259,902	1,485,133
Other Operating Expenses	3,486,890	3,371,966	4,269,872	4,465,817
TOTAL APPROPRIATIONS	(8,147,840)	(8,206,150)	(9,342,023)	(9,804,957)
NET INCOME FROM OPERATIONS	3,754,542	3,748,282	2,545,740	2,710,181
Non-Operating Revenue	0	0	0	0
Non-Operating Appropriations	24	47	0	0
NET OTHER INCOME	24	47	0	0
NET INCOME BEFORE TRANSFERS	3,754,566	3,748,329	2,545,740	2,710,181
Transfers to other funds	(873,612)	(879,012)	(888,998)	(897,152)
NET INCOME AFTER TRANSFERS	2,880,954	2,869,317	1,656,742	1,813,029
Other Sources	0	0	2,050,500	5,281,971
Capital Projects	0	(1)	(5,905,000)	(7,095,000)
NET OTHER SOURCES	0	(1)	(3,854,500)	(1,813,029)
UNAPPROPRIATED BALANCE	2,880,954	2,869,316	(2,197,758)	0

Wastewater Fund

Revenue Detail

Revenue Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>LICENSES & PERMITS</u>				
32421 Impact Fees - Residential	471,103	575,992	491,706	462,995
32422 Impact Fees - Commercial	142,772	70,075	377,514	4,285
TOTAL LICENSES & PERMITS	613,875	646,067	869,220	467,280
<u>CHARGES FOR SERVICES</u>				
34351 Residential	7,544,690	7,534,825	7,560,327	7,998,294
34352 Commercial Class 1	700,914	697,787	701,855	777,169
34352 Commercial Class 2	133,991	131,540	125,421	152,051
34352 Commercial Class 3	808,016	888,372	883,504	1,040,691
34352 Commercial Class 4	67,006	66,990	69,107	0
34352 Industrial	16,785	16,794	16,800	17,220
34353 Misc Bill - Combined Rate	1,304,280	1,332,810	740,706	1,318,362
34354 Multi-Family	178,066	180,934	185,523	206,877
34356 Municipal	21,985	24,522	22,347	23,614
34905 Penalties	99,080	94,100	102,946	93,097
34910 Miscellaneous Operating Revenue	0	0	300,000	0
34911 Oil & Grease Management	68,934	71,026	71,932	75,534
34918 Misc Service Revenue	60,517	63,006	55,984	76,146
TOTAL CHARGES FOR SERVICES	11,004,264	11,102,706	10,836,452	11,779,055
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	184,603	247,671	160,000	201,369
36130 Gain/Loss Investments	(60,930)	(63,063)	22,000	26,975
36402 Gain From Sale of Fixed Assets	99,716	0	0	0
36404 Recovery From Losses	50,402	0	0	37,841
36501 Sale of Surplus Materials	5,838	385	0	2,532
36925 Misc Jobbing Revenue	0	18,936	0	0
36990 Misc Non-Operating Revenue	4,614	1,730	91	86
TOTAL MISCELLANEOUS	284,243	205,659	182,091	268,803
<u>OTHER SOURCES</u>				
38893 Appropriated Retained Earnings	0	0	2,197,758	0
38962 Appropriated Renewal & Replacement	0	0	1,300,500	1,552,000
38980 Private Sources- Villages Sale & Capacity	0	0	750,000	3,729,971
TOTAL OTHER SOURCES	0	0	4,248,258	5,281,971
TOTAL RESOURCES	11,902,382	11,954,432	16,136,021	17,797,109

Division Summary of Appropriations

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
4021 <u>ADMINISTRATION</u>				
Personal Services	244,288	241,143	235,570	263,402
Operating Expenses	99,453	291,031	107,800	116,084
TOTAL ADMINISTRATION	343,741	532,174	343,370	379,486
4051 <u>CANAL ST. TREATMENT</u>				
Personal Services	391,438	397,349	447,056	457,851
Operating Expenses	630,234	660,176	749,972	707,059
TOTAL CANAL ST. PLANT	1,021,672	1,057,525	1,197,028	1,164,910
4052 <u>TURNPIKE TREATMENT</u>				
Personal Services	389,248	372,793	386,940	434,003
Operating Expenses	335,011	364,640	542,940	551,904
TOTAL TURNPIKE PLANT	724,259	737,433	929,880	985,907
4061 <u>LABORATORY</u>				
Personal Services	115,900	106,611	111,197	114,091
Operating Expenses	76,904	84,175	83,422	87,967
TOTAL LABORATORY	192,804	190,786	194,619	202,058
4071 <u>SPRAYFIELD</u>				
Personal Services	34,082	32,506	41,405	0
Operating Expenses	44,688	35,464	98,458	0
TOTAL SPRAYFIELD	78,770	67,970	139,863	0
4081 <u>COLLECTIONS</u>				
Personal Services	508,250	539,283	571,944	620,200
Operating Expenses	407,039	424,240	435,545	501,446
TOTAL COLLECTIONS	915,289	963,523	1,007,489	1,121,646
4082 <u>LIFT STATIONS</u>				
Personal Services	654,402	631,939	663,208	708,376
Operating Expenses	730,013	652,834	596,694	776,757
TOTAL LIFT STATIONS	1,384,415	1,284,773	1,259,902	1,485,133
4088 <u>OTHER</u>				
Operating Expenses	2,814,908	2,713,237	2,713,267	2,925,292
Debt Service	671,982	658,729	1,481,605	1,465,525
Other Uses	873,636	879,059	963,998	972,152
TOTAL OTHER	4,360,526	4,251,025	5,158,870	5,362,969
4099 <u>CAPITAL PROJECTS</u>				
Operating Expenses	255,573	316,814	80,000	0
Capital Outlay	965,819	1,823,100	5,825,000	7,095,000
Other Uses	(1,221,392)	(2,139,913)	0	0
TOTAL CAPITAL PROJECTS	0	1	5,905,000	7,095,000
<u>GRAND TOTAL</u>				
Personal Services	2,337,608	2,321,624	2,457,320	2,597,923
Operating Expenses	5,393,823	5,542,611	5,408,098	5,666,509
Capital Outlay	965,819	1,823,100	5,825,000	7,095,000
Debt Service	671,982	658,729	1,481,605	1,465,525
Other Uses	(347,756)	(1,260,854)	963,998	972,152
TOTAL APPROPRIATIONS	9,021,476	9,085,210	16,136,021	17,797,109

Wastewater Fund

Division Summary of Appropriations

Wastewater Fund

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Expand the system to meet future demand
- ◆ Maintain the system 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:

	2017-18	2018-19	2019-20
Install/repair clean-outs	25	25	25
IPP customers passing monthly compliance inspections	90%	91%	92%
Minor (<1,000 gallons) spills/discharges	10*	5	5
*includes 4 from Hurricane Irma			
Major (>1,000 gallons) spills/discharges	10**	5	5
**includes 8 from Hurricane Irma			

Personnel Schedule

Wastewater Fund

Personnel Schedule

Classification	2019	Change	2020	Amount
<u>Administration 4021</u>				
Deputy Director of Public Works ¹	0.45	0.00	0.45	40,697
Director of Public Works ²	0.50	0.00	0.50	62,603
Executive Admin. II	1.00	0.00	1.00	43,592
Project Manager I ³	0.25	0.00	0.25	12,900
Senior Deputy Director ⁴	0.00	0.25	0.25	23,750
Total Administration	2.20	0.25	2.45	183,541
<u>Canal Street 4051</u>				
Chief Plant Operator ⁵	0.50	0.00	0.50	28,835
Heavy Equipment Operator ⁶	0.50	0.00	0.50	16,091
Lead Plant Operator	1.00	0.00	1.00	46,073
Plant Manager ⁷	0.25	0.00	0.25	23,793
Plant Technician A	0.00	1.00	1.00	39,858
Plant Technician B	1.00	(1.00)	0.00	0
Wastewater Operator C	2.00	0.00	2.00	69,809
WWT/WA Dual Oper C	2.00	0.00	2.00	70,122
Standby				1,825
Total Canal Street	7.25	0.00	7.25	296,406
<u>Turnpike 4052</u>				
Chief Plant Operator ⁵	0.50	0.00	0.50	28,835
Heavy Equipment Operator ⁶	0.50	1.00	1.50	40,870
Plant Manager ⁷	0.25	0.00	0.25	23,793
Plant Technician Apprentice	1.00	(1.00)	0.00	0
Plant Technician C	0.00	1.00	1.00	36,541
WWT/WA Dual Operator A/B	1.00	0.00	1.00	55,230
WWT/WA Dual Operator C	1.00	0.00	1.00	36,125
Wastewater Oper Apprentice	1.00	0.00	1.00	27,823
Wastewater Oper C	1.00	0.00	1.00	34,164
Standby				1,825
Total Turnpike	6.25	1.00	7.25	285,205
<u>Laboratory 4061</u>				
Industrial Waste Monitoring Technician	1.00	0.00	1.00	40,630
Industrial Pretreatment Inspector	1.00	0.00	1.00	37,605
Total Laboratory	2.00	0.00	2.00	78,235
<u>Sprayfield 4071</u>				
Maintenance Worker II	1.00	(1.00)	0.00	0
Total Sprayfield	1.00	(1.00)	0.00	0

(Continued)

Continued to next page

Wastewater Fund

Personnel Schedule

Personnel Schedule

Classification	2019	Change	2020	Amount
<u>Collections 4081</u>				
Crew Leader ⁸	0.67	0.00	0.67	31,777
Operations Supervisor ⁹	0.67	0.00	0.67	38,597
Utility Inspector	1.00	0.00	1.00	33,559
Wastewater Collection Tech Apprentice	3.00	(1.00)	2.00	60,507
Wastewater Collection Tech A	1.00	0.00	1.00	40,254
Wastewater Collection Tech B	1.00	2.00	3.00	95,318
Wastewater Collection Tech C	4.00	(1.00)	3.00	103,504
Standby				3,650
Total Collections	11.34	0.00	11.34	407,166
<u>Lift Stations 4082</u>				
Crew Leader	1.00	0.00	1.00	42,736
Lift Station Tech Apprentice	3.00	(2.00)	1.00	26,760
Lift Station Tech A	0.00	2.00	2.00	75,794
Lift Station Tech B	4.00	(1.00)	3.00	126,791
Lift Station Tech C	1.00	1.00	2.00	62,446
Maintenance Supervisor	1.00	0.00	1.00	69,350
Network Technician I	1.00	0.00	1.00	37,126
Standby				3,650
Total Lift Stations	11.00	0.00	11.00	444,653
Total	41.04	0.25	41.29	1,695,207

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

Senior Deputy Director ⁴ 25%-5197, 25%-3021, 25%-4021, 15%-5171, 5%-5143, 5%-5144

Chief Plant Operator ⁵ 50%-4051, 50%-4052

Heavy Equipment Operator ⁶ 50%-4051, 50%-4052

Plant Manager ⁷ 50%-3051, 25%-4051, 25%-4052

Crew Leader ⁸ 67%-4081, 33%-5171

Operations Supervisor ⁹ 67%-4081, 33%-5171



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

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>				
121x Regular Salaries & Wages	158,508	157,007	151,383	183,541
1410 Overtime	3,545	57	0	250
1530 Bonuses/Incentives	0	634	0	0
1641 Vacation/Terms & Buyout	564	0	0	0
2110 FICA	12,201	11,834	11,139	13,690
221x Retirement	12,048	12,866	13,022	9,177
23xx Insurance	51,726	60,317	57,292	53,898
2410 Workers' Compensation	747	744	743	844
26xx Other Payroll Benefits	4,949	(2,316)	1,991	2,002
TOTAL PERSONAL SERVICES	244,288	241,143	235,570	263,402
<u>OPERATING EXPENSES</u>				
31xx Professional Services	10,700	12,221	15,000	18,280
4010 Travel	36	33	50	50
41xx Communication	82	111	110	450
4210 Postage	1	0	10	70
4510 Insurance	85,710	85,652	86,705	89,029
463x Repairs & Maintenance- Equipment	520	1,100	4,400	4,600
4810 Promotional Activites	0	0	150	150
4911 Advertising	59	26	50	70
4920 Other Current Charges	0	129	0	0
4945 Injury/Damage to Others	1,100	188,892	0	0
5180 Minor Furniture & Equip	56	842	0	0
5210 Operating Supplies	53	195	400	400
5215 Uniforms	204	0	125	85
5410 Publications & Memberships	581	30	500	500
5520 Training	351	1,800	300	2,400
TOTAL OPERATING EXPENSES	99,453	291,031	107,800	116,084
TOTAL APPROPRIATIONS	343,741	532,174	343,370	379,486

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	235,570	263,402	27,832	11.81%
Operating Expenses	107,800	116,084	8,284	7.68%
TOTALS	343,370	379,486	36,116	10.52%

Significant Budget Changes:

The increase in Personal Services is due to changing the funding allocation of the Senior Deputy Director position and adding 25% to this division.

**Wastewater
Fund**

**Administration
Division**

**Appropriations
Summary**

Wastewater Fund

Canal Street Treatment Plant Division

Appropriations Detail

Appropriations Detail

Account # 044-4051-535

DEPARTMENT

Wastewater

DIVISION

Canal St Treatment Plant

ACCOUNT

044-4051-535

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	228,928	248,572	285,865	296,406
1410	Overtime	19,091	11,335	13,000	13,000
15xx	Bonuses/Incentives	0	203	0	0
1641	Vacation/Terms & Buyout	7,809	2,330	0	0
2110	FICA	18,365	18,293	19,907	20,587
221x	Retirement	24,955	32,409	35,462	36,384
23xx	Insurance	63,300	88,890	79,579	77,911
2410	Workers' Compensation	11,206	11,520	12,697	13,167
26xx	Other Payroll Benefits	17,784	(16,203)	546	396
TOTAL PERSONAL SERVICES		391,438	397,349	447,056	457,851
OPERATING EXPENSES					
31xx	Professional Services	22,886	5,001	19,500	15,000
3410	Contract Services	54,395	80,272	100,000	54,217
4010	Travel	221	3,730	4,780	4,780
41xx	Communication	1,764	1,806	1,900	1,000
4210	Postage	734	183	600	600
4310	Utilities	268,794	305,897	308,750	310,000
4410	Rentals	0	0	500	500
4415	Internal Fleet Lease	16,496	18,257	16,856	22,699
4510	Insurance	4,385	4,817	5,025	6,435
461x	Repairs & Maintenance- Vehicles	117,252	88,141	80,125	83,855
4620	Repairs & Maintenance- Buildings	17,725	5,631	1,000	2,000
4625	Repairs & Maintenance- Non-Build	2,392	21,070	2,500	2,000
46xx	Repairs & Maintenance- Equipment	3,836	3,562	6,360	6,560
4710	Printing & Binding	50	50	150	150
4810	Promotional Activities	0	62	200	200
4911	Advertising	0	0	200	200
4920	Other Current Charges	1,165	762	6,000	75,000
5180	Minor Furniture & Equip	10,047	7,570	8,300	8,000
5210	Operating Supplies	14,194	14,715	15,000	15,000
5215	Uniforms	1,159	1,086	2,126	2,763
5230	Fuel Purchases	12,747	6,022	5,500	17,000
5231	Diesel Fuel	6,634	0	7,000	0
5280	Chemicals	71,642	90,057	150,000	75,000
5410	Publications & Memberships	697	154	3,800	300
5520	Training	1,019	1,331	3,800	3,800
TOTAL OPERATING EXPENSES		630,234	660,176	749,972	707,059
TOTAL APPROPRIATIONS		1,021,672	1,057,525	1,197,028	1,164,910

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	447,056	457,851	10,795	2.41%
Operating Expenses	749,972	707,059	(42,913)	-5.72%
TOTALS	1,197,028	1,164,910	(32,118)	-2.68%

Significant Budget Changes:

The decrease in Operating Expenses is related to a decrease in Chemicals (5280) expense.

Wastewater Fund

Canal Street Treatment Plant Division

Appropriations Summary

Wastewater Fund

Turnpike Treatment Plant Division

Appropriations Detail

Appropriations Detail

Account # 044-4052-535

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	233,104	235,345	254,186	285,205
1410	Overtime	21,373	15,280	10,000	12,000
15xx	Bonuses/Incentives	0	203	0	0
1641	Vacation/Terms & Buyouts	3,371	5,963	0	0
2110	FICA	18,429	18,153	17,827	19,577
221x	Retirement	22,403	24,545	26,486	28,126
23xx	Insurance	57,953	70,455	66,130	75,574
2410	Workers' Compensation	11,509	11,587	11,645	13,043
26xx	Other Payroll Benefits	21,106	(8,738)	666	478
TOTAL PERSONAL SERVICES		389,248	372,793	386,940	434,003
OPERATING EXPENSES					
31xx	Professional Services	23,500	0	19,500	20,000
3410	Contract Services	10,024	10,466	60,000	46,217
4010	Travel	133	440	3,640	4,000
41xx	Communication	1,245	1,177	1,240	650
4210	Postage	112	90	500	500
4310	Utilities	190,253	225,014	296,000	300,000
4415	Internal Fleet Lease	9,611	9,791	9,469	27,355
4510	Insurance	2,440	2,599	2,852	4,715
461x	Repairs & Maintenance- Vehicles	41,870	36,354	42,263	49,762
4620	Repairs & Maintenance- Buildings	1,738	175	3,000	1,500
4625	Repairs & Maintenance- Non-Build	3,396	1,607	2,500	1,000
46xx	Repairs & Maintenance- Equipment	2,213	1,380	1,980	2,300
4710	Printing & Binding	0	0	200	200
4810	Promotional Activities	0	0	200	200
4911	Advertising-Other Ads	0	0	500	500
4920	Other Current Charges	2,025	1,113	3,000	1,600
5180	Minor Furniture & Equip	3,954	16,308	10,000	10,000
5210	Operating Supplies	7,701	8,116	12,000	8,000
5215	Uniforms	932	1,155	1,376	2,105
5230	Fuel Purchases	7,170	12,134	12,000	20,500
5231	Diesel Fuel	0	2,380	0	0
5280	Chemicals	25,186	32,453	58,200	45,000
5410	Publications & Memberships	389	493	800	800
5520	Training	1,119	1,395	1,720	5,000
TOTAL OPERATING EXPENSES		335,011	364,640	542,940	551,904
TOTAL APPROPRIATIONS		724,259	737,433	929,880	985,907

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	386,940	434,003	47,063	12.16%
Operating Expenses	542,940	551,904	8,964	1.65%
TOTALS	929,880	985,907	56,027	6.03%

Significant Budget Changes:

The change in Personal Services is due to moving a Maintenance Worker II position to this division from the Sprayfield (4071) division.

Wastewater Fund

Turnpike Treatment Plant Division

Appropriations Summary

**Wastewater
Fund****Laboratory
Division****Appropriations
Detail****Appropriations Detail****Account # 044-4061-535**

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>				
1210 Regular Salaries & Wages	75,296	75,076	75,733	78,235
1410 Overtime	774	1,619	1,500	1,500
2110 FICA	5,481	5,486	5,420	5,504
221x Retirement	7,118	7,950	8,306	8,487
23xx Insurance	17,955	16,053	16,532	16,667
2410 Workers' Compensation	3,152	3,350	3,385	3,497
26xx Other Payroll Benefits	6,124	(2,923)	321	201
TOTAL PERSONAL SERVICES	115,900	106,611	111,197	114,091
<u>OPERATING EXPENSES</u>				
3410 Contract Services	56,632	55,618	60,000	60,000
4010 Travel	30	0	50	500
41xx Communication	505	520	450	450
4210 Postage	1,123	2,499	1,100	1,100
4415 Internal Fleet Lease	3,322	3,356	3,356	4,519
4510 Insurance	0	0	446	492
46xx Repairs & Maintenance- Vehicles	7,787	14,281	7,425	9,731
462x Repairs & Maintenance- Buildings	0	344	500	500
4631 Repairs & Maintenance- Equipment	260	830	930	510
4710 Printing & Binding	0	0	100	100
4911 Advertising	0	0	200	250
4920 Other Current Charges	1,195	0	2,000	2,000
518x Minor Furniture & Equip	168	1,034	500	1,000
5210 Operating Supplies	2,243	2,598	2,300	2,300
5215 Uniforms	194	205	500	650
5230 Fuel Purchases	2,734	2,800	3,000	3,000
5410 Publications & Memberships	416	90	365	365
5520 Training	295	0	200	500
TOTAL OPERATING EXPENSES	76,904	84,175	83,422	87,967
TOTAL APPROPRIATIONS	192,804	190,786	194,619	202,058

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	111,197	114,091	2,894	2.60%
Operating Expenses	83,422	87,967	4,545	5.45%
TOTALS	194,619	202,058	7,439	3.82%

**Wastewater
Fund**

**Laboratory
Division**

**Appropriations
Summary**

Wastewater Fund

Sprayfield Division

Appropriations Detail

Appropriations Detail

Account # 044-4071-535

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	19,826	18,951	23,982	0
1410 Overtime	924	42	300	0
2110 FICA	1,460	1,313	1,835	0
221x Retirement	1,000	954	1,199	0
23xx Insurance	6,655	9,715	13,017	0
2410 Workers' Compensation	930	853	1,072	0
26xx Employee Benefits	3,287	678	0	0
TOTAL PERSONAL SERVICES	34,082	32,506	41,405	0
<u>OPERATING EXPENSES</u>				
3410 Contract Services	0	42	0	0
4010 Travel	0	0	450	0
41xx Communication	269	269	396	0
4310 Utilities	2,109	2,066	2,375	0
4415 Internal Fleet Lease	7,434	7,849	7,849	0
4510 Insurance	1,665	1,952	1,784	0
461x Repairs & Maintenance- Vehicles	19,034	14,689	70,454	0
4620 Repairs & Maintenance- Buildings	1,083	58	3,000	0
4625 Repairs & Maintenance- Non-Build	198	0	200	0
46xx Repairs & Maintenance- Equipment	0	160	0	0
5180 Minor Furniture/Equipment	1,351	558	1,500	0
5210 Operating Supplies	1,486	1,095	2,000	0
5215 Uniforms	267	210	250	0
5230 Fuel Purchases	9,604	6,271	7,500	0
5520 Training	188	245	700	0
TOTAL OPERATING EXPENSES	44,688	35,464	98,458	0
TOTAL APPROPRIATIONS	78,770	67,970	139,863	0

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	41,405	0	(41,405)	-100.00%
Operating Expenses	98,458	0	(98,458)	-100.00%
TOTALS	139,863	0	(139,863)	-100.00%

Significant Budget Changes:

This division will be eliminated in FY 20. The Maintenance Worker II position was moved to the Turnpike Treatment Plant (4052) division and the remaining Operating Expenses were redistributed to other divisions.

**Wastewater
Fund**

**Sprayfield
Division**

**Appropriations
Summary**

Wastewater Fund

Collection Division

Appropriations Detail

Appropriations Detail

Account # 044-4081-535

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	291,073	356,758	383,610	407,166
1410	Overtime	33,078	22,756	15,000	25,000
1641	Vacation/Terms & Buyouts	3,733	5,445	0	0
2110	FICA	24,339	27,804	27,337	29,060
221x	Retirement	31,158	37,216	39,590	41,305
23xx	Insurance	75,796	84,665	88,199	97,176
2410	Workers' Compensation	15,051	17,026	16,984	18,266
26xx	Other Payroll Benefits	34,022	(12,387)	1,224	2,227
TOTAL PERSONAL SERVICES		508,250	539,283	571,944	620,200
OPERATING EXPENSES					
31xx	Professional Services	7,137	4,500	5,000	5,000
3410	Contract Services	101,954	87,353	106,000	100,000
3499	Inter Dept Contract Oblig	47,792	51,785	49,967	51,906
4010	Travel	90	2,909	2,500	3,000
41xx	Communication	2,446	3,306	3,200	3,200
4210	Postage	40	451	200	200
4420	Rentals	0	0	2,500	2,500
4415	Internal Fleet Lease	58,424	59,302	59,008	92,634
4510	Insurance	4,626	5,422	5,797	6,401
461x	Repairs & Maintenance- Vehicles	47,713	43,497	42,243	44,310
4620	Repairs & Maintenance- Buildings	5,445	231	2,500	1,500
462x	Repairs & Maintenance- Non-Build	65,817	87,922	105,000	135,000
46xx	Repairs & Maintenance- Equipment	2,860	3,010	1,960	1,800
4710	Printing & Binding	0	0	40	40
4911	Advertising	0	0	100	100
4920	Other Current Charges	250	199	450	450
4945	Injury/ Damage to Others	24,800	34,055	5,000	5,000
5180	Minor Furniture & Equip	5,206	1,367	6,000	6,000
5210	Operating Supplies	11,791	14,797	12,500	12,500
5215	Uniforms	2,455	2,788	2,750	3,575
5230	Fuel Purchases	16,663	19,802	18,000	20,000
5280	Chemicals	0	0	3,000	3,000
5410	Publications & Memberships	100	158	330	330
5520	Training	1,430	1,386	1,500	3,000
TOTAL OPERATING EXPENSES		407,039	424,240	435,545	501,446
TOTAL APPROPRIATIONS		915,289	963,523	1,007,489	1,121,646

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	571,944	620,200	48,256	8.44%
Operating Expenses	435,545	501,446	65,901	15.13%
TOTALS	1,007,489	1,121,646	114,157	11.33%

Significant Budget Changes:

The increase in Personal Services is attributable to employee promotions due to acquiring certifications (1210), increased Overtime (1410) and Insurance Costs (23xx). The change in Operating Expenses is due to increased Internal Fleet Lease (4415) and Repairs & Maintenance- Non Build (462x).

Wastewater Fund

Collection Division

Appropriations Summary

Wastewater Fund

Lift Station Division

Appropriations Detail

Appropriations Detail

Account # 044-4082-535

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
PERSONAL SERVICES					
1210	Regular Salaries & Wages	366,912	402,529	414,159	444,653
1410	Overtime	57,440	42,650	45,000	45,000
1641	Vacation/Terms & Buyouts	5,910	10,980	0	0
2110	FICA	31,441	32,633	29,085	31,116
221x	Retirement	61,192	56,436	54,768	57,395
23xx	Insurance	87,198	98,769	102,155	110,972
2410	Workers' Compensation	17,470	18,085	16,844	18,157
26xx	Other Payroll Benefits	26,839	(30,143)	1,197	1,083
TOTAL PERSONAL SERVICES		654,402	631,939	663,208	708,376
OPERATING EXPENSES					
31xx	Professional Services	375	403	0	0
3410	Contract Services	49,232	52,584	54,185	102,000
4010	Travel	341	1,790	3,300	3,300
41xx	Communication	2,705	3,397	5,000	5,000
4210	Postage	339	240	250	250
4310	Utilities	237,620	259,365	220,000	220,000
4410	Rentals	0	0	300	300
4415	Internal Fleet Lease	35,550	38,908	38,994	54,861
4510	Insurance	6,661	7,591	3,790	3,939
461x	Repairs & Maintenance- Vehicles	203,232	213,562	188,570	178,702
4620	Repairs & Maintenance- Buildings	130	1,145	1,000	3,000
4625	Repairs & Maintenance- Non-Build	573	5,201	8,500	8,500
46xx	Repairs & Maintenance- Equipment	2,490	1,717	2,080	2,380
4710	Printing & Binding	39	1,979	150	1,500
4911	Advertising- Other Ads	0	0	300	300
4920	Other Current Charges	0	208	400	200
4945	Injury/Damage to Others	11,618	158	5,000	5,000
518x	Minor Furniture & Equip	136,428	5,367	9,500	126,000
5210	Operating Supplies	10,555	17,347	14,000	14,000
5215	Uniforms	2,491	2,653	3,250	4,225
5230	Fuel Purchases	23,151	27,125	25,000	28,000
5280	Chemicals	3,230	7,460	6,000	7,000
5410	Publications & Memberships	0	60	300	300
5520	Training	3,253	4,574	6,825	8,000
TOTAL OPERATING EXPENSES		730,013	652,834	596,694	776,757
TOTAL APPROPRIATIONS		1,384,415	1,284,773	1,259,902	1,485,133

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	663,208	708,376	45,168	6.81%
Operating Expenses	596,694	776,757	180,063	30.18%
TOTALS	1,259,902	1,485,133	225,231	17.88%

Significant Budget Changes:

The increase in Personal Services is attributable to employee promotions due to acquiring certifications (1210). Operating Expenses changed due to increases in Contract Services (3410) to add odor control to an additional lift station and Minor & Equip (518x) which is for controllers and additional equipment.

**Wastewater
Fund**

**Lift Station
Division**

**Appropriations
Summary**

Wastewater Fund

Other

Appropriations Detail

Appropriations Detail

Account # 044-4088-5xx

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING EXPENSES</u>					
4920	Other Current Charges	264,781	0	0	0
4950	Uncollectible Accounts	21,372	35,517	40,000	37,000
5001	Cost Allocation- City Commission	13,370	15,599	13,953	25,800
5002	Cost Allocation- City Manager	79,420	88,660	80,993	103,481
5003	Cost Allocation- City Clerk	18,200	29,335	27,394	29,137
5004	Cost Allocation- City Attorney	7,062	7,154	9,000	9,000
5005	Cost Allocation- Accounting	115,907	118,406	101,463	146,859
5006	Cost Allocation- Customer Service	353,250	408,436	403,059	446,037
5007	Cost Allocation- Purchasing	17,265	38,632	14,075	39,953
5008	Cost Allocation- Warehouse	4,606	5,336	3,519	4,182
5009	Cost Allocation- Human Resources	28,667	29,649	32,860	34,056
5010	Cost Allocation- IT	261,686	296,351	287,302	337,906
5011	Cost Allocation- GIS	106,783	88,648	108,833	117,293
5013	Cost Allocation- Facilities	10,551	11,395	12,136	11,123
5015	Cost Allocation- Planning & Zoning	56,989	60,983	78,680	77,829
5910	Depreciation Expense	1,454,999	1,479,136	1,500,000	1,505,636
TOTAL OPERATING EXPENSES		2,814,908	2,713,237	2,713,267	2,925,292
<u>DEBT SERVICE</u>					
7110	Principal-Long Term Debt	0	0	847,420	864,641
721x	Interest-Long Term Debt	679,130	665,744	640,765	607,590
7311	Fees	3,412	3,545	3,981	3,854
7320	Amortize Debt Discount/Premium	(44,868)	(44,868)	(44,869)	(44,868)
7350	Amortize Debt Extngmt Costs	34,308	34,308	34,308	34,308
TOTAL DEBT SERVICE		671,982	658,729	1,481,605	1,465,525
<u>OTHER USES</u>					
9101	Transfer to General Fund	869,672	874,632	888,998	897,152
9115	Transfer to Building Fund	3,940	4,380	0	0
9150	R&R Reserve	0	0	75,000	75,000
9160	Reserve/Future Capital	0	0	0	0
9960	Interest-Customer Deposit	24	47	0	0
TOTAL OTHER USES		873,636	879,059	963,998	972,152
TOTAL APPROPRIATIONS		4,360,526	4,251,025	5,158,870	5,362,969

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	2,713,267	2,925,292	212,025	7.81%
Debt Services	1,481,605	1,465,525	(16,080)	-1.09%
Other Uses	963,998	972,152	8,154	0.85%
TOTALS	5,158,870	5,362,969	204,099	3.96%

Significant Budget Changes:

The increase in Operating Expenses is due an increase in the Cost Allocation (50xx) from the General Fund.

Wastewater Fund

Other

Appropriations Summary

Wastewater Fund

Capital Projects

Appropriations Detail

Appropriations Detail

Account # 044-4099-535

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING EXPENSES</u>				
31xx Professional Services	255,555	140,041	80,000	0
3410 Contract Services	0	0	0	0
4210 Postage	5	0	0	0
4410 Rentals	0	0	0	0
4625 Repairs & Maintenance- Non-build	0	0	0	0
4911 Advertising	13	0	0	0
4920 Other Current Charges	0	176,773	0	0
TOTAL OPERATING EXPENSES	255,573	316,814	80,000	0
<u>CAPITAL OUTLAY</u>				
6210 Buildings	0	20,645	0	0
6310 Improvements Other than Bldgs	800,873	711,741	4,970,000	7,050,000
6410 Machinery & Equipment	164,946	1,090,714	855,000	45,000
TOTAL CAPITAL OUTLAY	965,819	1,823,100	5,825,000	7,095,000
<u>OTHER USES</u>				
9999 WIP Contra	(1,221,392)	(2,139,913)	0	0
TOTAL OTHER USES	(1,221,392)	(2,139,913)	0	0
TOTAL APPROPRIATIONS	0	1	5,905,000	7,095,000

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	80,000	0	(80,000)	-100.00%
Capital Outlay	5,825,000	7,095,000	1,270,000	21.80%
TOTALS	5,905,000	7,095,000	1,190,000	20.15%

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 (6,700,000)</u>		
	Turnpike Plant Expansion	Current Revenue	6,000,000
	Line under Building	Renewal & Replacement	200,000
	Lift Station Rehabilitation	Renewal & Replacement	500,000
<u>440003</u>	<u>Other Equipment (195,000)</u>		
	Pump Packages	Renewal & Replacement	40,000
	Hand Held Meter Reader Device	Renewal & Replacement	5,000
	Discharge Pipe Replacement	Renewal & Replacement	50,000
	Vitrified Clay Pipe	Renewal & Replacement	100,000
<u>440006</u>	<u>Treatment Plant (200,000)</u>		
	Turnpike Plant	Renewal & Replacement	100,000
	Canal Street	Renewal & Replacement	100,000
TOTAL			<u><u>7,095,000</u></u>
Source of Funds			
		Villages Sale Proceeds	3,229,971
		Villages Capacity Payment	500,000
		Current Revenue	2,270,029
		Renewal & Replacement	1,095,000
TOTAL			<u><u>7,095,000</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 was received on October 22, 2019 for \$1,750,000. As of 9/30/18, the Communications fund will be closed out.

Communications Fund

Organization

Total Budget

\$ 0



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Budget Summary – Operating Statement

Communications Fund

Budget Summary – Operating Statement

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING REVENUE</u>				
Charges for Services	1,948,654	493,003	0	0
Other Operating Revenue	165,828	93,055	0	0
TOTAL OPERATING REVENUE	2,114,482	586,058	0	0
<u>OPERATING APPROPRIATIONS</u>				
Communications	817,608	348,223	0	0
Internet Service Provider	319,583	81,067	0	0
Other Operating Expenses	538,559	200,051	0	0
TOTAL APPROPRIATIONS	(1,675,750)	(629,341)	0	0
NET INCOME FROM OPERATIONS	438,732	(43,283)	0	0
Non-Operating Revenue	0	0	0	0
Non-Operating Appropriations	0	0	0	0
NET OTHER INCOME	0	0	0	0
NET INCOME BEFORE TRANSFERS	438,732	(43,283)	0	0
Transfers to other funds	100,000	5,345,022	0	0
NET INCOME AFTER TRANSFERS	338,732	(5,388,305)	0	0
Other Sources	95,012	387,902	0	0
Capital Projects	(1)	(1)	0	0
NET OTHER SOURCES	95,011	387,901	0	0
UNAPPROPRIATED BALANCE	433,743	(5,000,404)	0	0

**Communications
Fund**

Revenue Detail

**Revenue
Detail**

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>CHARGES FOR SERVICES</u>				
34390 Internet	299,176	85,018	0	0
34392 Commercial - Fiber	1,345,054	320,328	0	0
34392 USF Surcharge	48,463	17,939	0	0
34396 Municipal - Fiber	248,905	68,979	0	0
34905 Penalties	7,056	739	0	0
TOTAL CHARGES FOR SERVICES	1,948,654	493,003	0	0
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	16,385	54,372	0	0
36130 Gain/Loss Investment	(6,149)	1,290	0	0
36404 Police Comm. Tower Rental	1,228	307	0	0
36245 Antenna & Colocation Services	146,443	37,034	0	0
36909 Other Income	1,113	52	0	0
36925 Misc Jobbing Revenue	6,808	0	0	0
TOTAL MISCELLANEOUS REVENUE	165,828	93,055	0	0
<u>OTHER SOURCES</u>				
38151 Transfer from Fleet (051)	0	28,859	0	0
38141 Transfer from Electric	0	0	0	0
38191 Transfer from Stormwater	0	0	0	0
38950 Contribution/Customer Dev	95,012	0	0	0
38962 Appropriated Renewal & Replacement	0	0	0	0
39302 Sale of Communications Utility	0	359,043	0	0
TOTAL OTHER SOURCES	95,012	387,902	0	0
TOTAL RESOURCES	2,209,494	973,960	0	0

Division Summary of Appropriations

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
5023 <u>COMMUNICATIONS</u>				
Personal Services	533,888	228,936	0	0
Operating Expenses	283,720	119,287	0	0
TOTAL COMMUNICATIONS	817,608	348,223	0	0
5026 <u>INTERNET SERVICE PROVIDER</u>				
Operating Expenses	319,583	81,067	0	0
Other Uses	28	17	0	0
TOTAL INTERNET SERVICE	319,611	81,084	0	0
5088 <u>OTHER</u>				
Operating Expenses	523,782	190,421	0	0
Debt Service	14,749	9,613	0	0
Other Uses	100,000	8,845,022	0	0
TOTAL OTHER	638,531	9,045,056	0	0
5099 <u>CAPITAL PROJECTS</u>				
Personal Services	0	706	0	0
Operating Expenses	10,796	21,975	0	0
Capital Outlay	380,359	51,403	0	0
Other Uses	(391,154)	(74,083)	0	0
TOTAL CAPITAL PROJECTS	1	1	0	0
<u>GRAND TOTAL</u>				
Personal Services	533,888	229,642	0	0
Operating Expenses	1,137,881	412,750	0	0
Capital Outlay	380,359	51,403	0	0
Debt Service	14,749	9,613	0	0
Other Uses	(291,126)	8,770,956	0	0
TOTAL APPROPRIATIONS	1,775,751	9,474,364	0	0

Communications
Fund

Division
Summary of
Appropriations

**Communications
Fund**

**Communications
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 045-5023-5xx

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	349,638	138,275	0	0
1410	Overtime	16,164	6,236	0	0
15xx	Bonuses/Incentives	0	5,907	0	0
1641	Vacation/Terms & Buyouts	4,378	23,082	0	0
2110	FICA	27,010	12,742	0	0
221x	Retirement	38,390	19,729	0	0
23xx	Insurance	49,582	20,681	0	0
2410	Workers' Compensation	4,247	2,379	0	0
262x	Other Payroll Benefits	44,479	16	0	0
2999	Allocated Labor Expense	0	(111)	0	0
TOTAL PERSONAL SERVICES		533,888	228,936	0	0
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	4,385	500	0	0
3410	Contract Services	2,555	6,771	0	0
3499	Inter Dept Contract Oblig	55,962	14,403	0	0
4010	Travel	578	20	0	0
41XX	Communication	2,982	1,501	0	0
4210	Postage	207	46	0	0
4310	Utilities	6,601	1,876	0	0
4410	Rentals	99,546	21,265	0	0
4415	Fleet Lease	14,457	3,322	0	0
4510	Insurance	15,200	16,049	0	0
461x	Repairs & Maintenance- Vehicles	15,094	1,385	0	0
4620	Repairs & Maintenance- Buildings	156	9,305	0	0
462x	Repairs & Maintenance- Non-Build	460	0	0	0
46xx	Repairs & Maintenance- Equipment	47,075	37,158	0	0
4810	Promotional Activities	132	165	0	0
49xx	Other Current Charges	330	31	0	0
4950	Uncollectible Accounts	5,084	0	0	0
5180	Minor Furniture/Equipment	494	0	0	0
521x	Operating Supplies	8,350	3,086	0	0
5215	Uniforms	740	75	0	0
5230	Fuel Purchases	5,434	1,220	0	0
5299	Allocated Material Expense	(3,097)	(1,291)	0	0
5410	Publications & Memberships	0	0	0	0
5520	Training	995	2,400	0	0
TOTAL OPERATING EXPENSES		283,720	119,287	0	0
TOTAL APPROPRIATIONS		817,608	348,223	0	0

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	0	0	0.00%
Operating Expenses	0	0	0	0.00%
TOTALS	0	0	0	0.00%

Significant Budget Changes:

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

**Communications
Fund**

**Communications
Division**

**Appropriations
Summary**

Communications
Fund

Appropriations Detail

Account # 045-5026-5xx

Internet Service
Provider
Division

OPERATING EXPENSES

3410	Contract Services	309,733	73,668	0	0
4210	Postage	159	0	0	0
4633	R & M/ External IS Maint	9,691	7,399	0	0

TOTAL OPERATING EXPENSES

319,583	81,067	0	0
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OTHER USES

9960	Interest - Customer Deposit	28	17	0	0
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TOTAL OTHER USES

28	17	0	0
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TOTAL APPROPRIATIONS

319,611	81,084	0	0
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Appropriations
Detail

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	0	0	0.00%
TOTALS	0	0	0	0.00%

Significant Budget Changes:

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

**Communications
Fund**

**Internet Service
Provider
Division**

**Appropriations
Summary**

**Communications
Fund**

Other

**Appropriations
Detail**

Appropriations Detail

Account # 045-5088-5xx

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING EXPENSES</u>					
4950	Uncollectible Accounts	7,500	1,875	0	0
4970	Regulatory Assessment Fees	5,100	16,625	0	0
4985	USF Surcharge	51,113	12,318	0	0
5001	Cost Allocation- City Commission	1,109	441	0	0
5002	Cost Allocation- City Manager	5,499	2,473	0	0
5003	Cost Allocation- City Clerk	1,278	762	0	0
5004	Cost Allocation- City Attorney	260	200	0	0
5005	Cost Allocation- Accounting	8,670	3,310	0	0
5006	Cost Allocation- Customer Service	23,803	11,360	0	0
5007	Cost Allocation- Purchasing	1,874	1,898	0	0
5008	Cost Allocation- Warehouse	2,980	1,705	0	0
5009	Cost Allocation- Human Resources	1,105	841	0	0
5010	Cost Allocation- IT	30,441	16,448	0	0
5011	Cost Allocation- Facilities	982	691	0	0
5910	Depreciation Expense	382,068	119,474	0	0
TOTAL OPERATING EXPENSES		523,782	190,421	0	0
<u>DEBT SERVICE</u>					
71xx	Principal Payment	0	0	0	0
72xx	Interest Payments	14,249	6,763	0	0
7311	Fees	500	2,850	0	0
TOTAL DEBT SERVICE		14,749	9,613	0	0
<u>OTHER USES</u>					
9101	Transfer to General Fund	100,000	5,345,022	0	0
9131	Transfer to Capital Projects	0	3,500,000	0	0
TOTAL OTHER USES		100,000	8,845,022	0	0
TOTAL APPROPRIATIONS		638,531	9,045,056	0	0

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	0	0	0.00%
Debt Service	0	0	0	0.00%
Other Uses	0	0	0	0.00%
TOTALS	0	0	0	0.00%

Significant Budget Changes:

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

Communications
Fund

Other

Appropriations
Summary

**Communications
Fund**

**Capital
Projects**

**Appropriations
Detail**

Appropriations Detail

Account # 045-5099-5xx

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>					
1210	Regular Salaries & Wages	0	480	0	0
2110	FICA	0	35	0	0
221x	Retirement	0	24	0	0
23xx	Insurance	0	48	0	0
2410	Workers' Compensation	0	8	0	0
2999	Allocated Personal Expense	0	111	0	0
TOTAL PERSONAL SERVICES		0	706	0	0
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	3,050	5,955	0	0
5210	Operating Supplies	4,649	14,729	0	0
5299	Allocated Material Expense	3,097	1,291	0	0
TOTAL OPERATING EXPENSES		10,796	21,975	0	0
<u>CAPITAL OUTLAY</u>					
6310	Improvements Other Than Bldgs	252,292	31,598	0	0
6410	Machinery & Equipment	47,747	0	0	0
6460	Taxable Materials	75,065	18,509	0	0
64xx	Use Tax	5,255	1,296	0	0
TOTAL CAPITAL OUTLAY		380,359	51,403	0	0
<u>OTHER USES</u>					
9999	WIP Contra	(391,154)	(74,083)	0	0
TOTAL OTHER USES		(391,154)	(74,083)	0	0
TOTAL APPROPRIATIONS		1	1	0	0

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	0	0	0.00%
Operating Expenses	0	0	0	0.00%
Capital Outlay	0	0	0	0.00%
TOTALS	0	0	0	0.00%

Significant Budget Changes:

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

Communications
Fund

Capital
Projects

Appropriations
Summary



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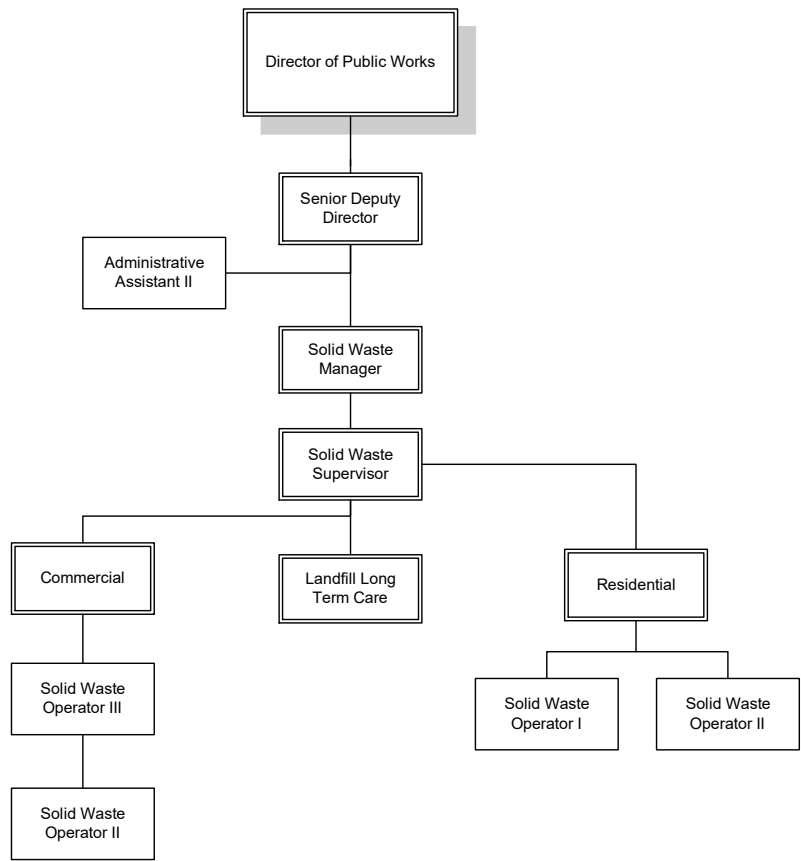
DC Maudlin, Director of Public Works

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
\$ 4,386,337

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 and/or 65 gallon garbage and 65 and/or 35 gallon recycle containers for pick-up with side-load trucks. Commercial customers that generate small quantities of solid waste are serviced by 95-gallon roll-outs also, but the majority of commercial accounts use front-load dumpsters. Commercial dumpsters are available in various sizes, from two cubic yards to eight cubic yards. The utility offers roll-off service for construction and demolition debris with containers ranging from 10 cubic yards to 40 cubic yards. In addition, the City offers compactor services with sizes up to 40 cubic yards. Leesburg has approximately 7,800 residential accounts and 1,420 commercial accounts.

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

Budget Summary – Operating Statement

Solid Waste Fund

Budget Summary– Operating Statement

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING REVENUE</u>				
Charges for Services	4,032,923	4,105,781	4,121,470	4,309,932
Other Operating Revenues	52,021	46,622	51,243	52,246
TOTAL OPERATING REVENUE	4,084,944	4,152,403	4,172,713	4,362,178
<u>OPERATING APPROPRIATIONS</u>				
Long-Term Care	103,164	82,814	55,868	44,999
Residential	1,451,148	1,503,300	1,516,519	1,589,986
Commercial	1,504,499	1,626,096	1,450,948	1,471,459
Other Operating Expenses	344,153	344,171	396,209	515,619
TOTAL APPROPRIATIONS	(3,402,964)	(3,556,381)	(3,419,544)	(3,622,063)
NET INCOME FROM OPERATIONS	681,980	596,022	753,169	740,115
Non-Operating Revenue	21,666	27,370	33,201	24,159
Non-Operating Appropriations	0	0	0	(181,975)
NET OTHER INCOME	21,666	27,370	33,201	(157,816)
NET INCOME BEFORE TRANSFERS	703,646	623,392	786,370	582,299
Transfers to other funds	(1,186,258)	(1,138,222)	(403,428)	(582,299)
NET INCOME AFTER TRANSFERS	(482,612)	(514,830)	382,942	0
Other Sources	0	0	0	0
Capital Projects	(44)	(70)	0	0
NET OTHER SOURCES	(44)	(70)	0	0
UNAPPROPRIATED BALANCE	(482,656)	(514,900)	382,942	0

Solid Waste Fund

Revenue Detail

Revenue Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>CHARGES FOR SERVICES</u>				
34341 Residential Refuse	1,553,403	1,603,643	1,587,288	1,683,439
34342 Commercial Dumpster	1,746,022	1,792,111	1,796,274	1,895,538
34343 Commercial Manual Refuse	251,452	247,426	249,368	261,196
34344 Roll-Off/ Compactors	176,732	176,771	176,176	175,786
34345 Commercial Compactor Pickup Fees	258,352	236,756	262,172	246,811
34346 Interdept/Refuse	46,962	49,074	50,192	47,162
34905 Penalties	49,962	44,329	50,830	40,487
34910 Misc Operating Revenue	2,059	2,293	413	11,759
TOTAL CHARGES FOR SERVICES	4,084,944	4,152,403	4,172,713	4,362,178
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	26,598	25,885	28,000	20,842
36130 Gain/Loss Investments	(8,136)	(1,244)	0	0
36501 Sale of Surplus Materials	1,364	2,538	4,629	3,039
36945 Recyclables - County	1,840	191	572	278
TOTAL MISCELLANEOUS	21,666	27,370	33,201	24,159
<u>OTHER SOURCES</u>				
38893 Appropriated Retained Earnings	0	0	0	0
TOTAL OTHER SOURCES	0	0	0	0
TOTAL RESOURCES	4,106,610	4,179,773	4,205,914	4,386,337

Division Summary of Appropriations

Solid Waste Fund

Division Summary of Appropriations

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
5142 <u>LONG-TERM CARE</u>				
Personal Services	33,517	33,925	0	0
Operating Expenses	69,647	48,889	55,868	44,999
Other Uses	(62,889)	(64,545)	(60,000)	0
TOTAL LONG-TERM CARE	40,275	18,269	(4,132)	44,999
5143 <u>RESIDENTIAL</u>				
Personal Services	597,594	590,390	565,173	533,050
Operating Expenses	853,554	912,910	951,346	1,056,936
TOTAL RESIDENTIAL	1,451,148	1,503,300	1,516,519	1,589,986
5144 <u>COMMERCIAL</u>				
Personal Services	536,414	461,650	560,675	514,478
Operating Expenses	968,085	1,164,446	890,273	956,981
Other Uses	44	70	0	0
TOTAL COMMERCIAL	1,504,543	1,626,166	1,450,948	1,471,459
6088 <u>OTHER</u>				
Operating Expenses	407,042	408,716	456,209	515,619
Grants & Aids	0	0	0	181,975
Other Uses	1,186,258	1,138,222	786,370	582,299
TOTAL OTHER	1,593,300	1,546,938	1,242,579	1,279,893
<u>GRAND TOTAL</u>				
Personal Services	1,167,525	1,085,965	1,125,848	1,047,528
Operating Expenses	2,298,328	2,534,961	2,353,696	2,574,535
Grants & Aids	0	0	0	181,975
Other Uses	1,123,413	1,073,747	726,370	582,299
TOTAL APPROPRIATIONS	4,589,266	4,694,673	4,205,914	4,386,337

Solid Waste Fund

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Promote recycling through implementation of new 35 and 65 gallon recycle containers
- ◆ 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
- ◆ 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
- ☐ Distributed new containers to Legacy and Arlington Ridge Developments

Performance Measures:

	2017-18	2018-19	2019-20
Number of accidents/ 1,000 miles	3	2	2
Tons of solid waste collected	26,206	28,450	28,500
Tons of scrap metal recycled	24	25	25
Tons of tires collected	4	5	6
Tons of recycled material collected	457	500	550
Number of pickups for special needs citizens	4	7	7

Personnel Schedule

Solid Waste Fund

Personnel Schedule

Classification	2019	Change	2020	Amount
<u>Residential 5143</u>				
Administrative Assistant II ¹	0.50	0.00	0.50	19,126
Deputy Director of Public Works ²	0.50	(0.50)	0.00	0
Senior Deputy Director ³	0.00	0.05	0.05	4,750
Solid Waste Manager ⁴	0.50	0.00	0.50	35,352
Solid Waste Operator I	6.00	0.00	6.00	194,201
Solid Waste Operator II	1.00	0.00	1.00	46,032
Solid Waste Supervisor ⁵	0.50	0.00	0.50	28,642
Total Residential	9.00	(0.45)	8.55	328,103
<u>Commercial 5144</u>				
Administrative Assistant II ¹	0.50	0.00	0.50	19,126
Deputy Director of Public Works ²	0.50	(0.50)	0.00	0
Senior Deputy Director ³	0.00	0.05	0.05	4,750
Solid Waste Manager ⁴	0.50	0.00	0.50	35,352
Solid Waste Operator II	3.00	0.00	3.00	99,176
Solid Waste Operator III	3.00	0.00	3.00	127,041
Solid Waste Supervisor ⁵	0.50	0.00	0.50	28,642
Total Commercial	8.00	(0.45)	7.55	314,087
Total	17.00	(0.90)	16.10	642,189

Note: Allocations

Administrative Assistant II¹ 50%-5143, 50%-5144

Deputy Director of Public Works² 50%-5143, 50%- 5143

Senior Deputy Director³ 25%-5197, 25%-3021, 25%-4021, 15%-5171, 5%-5143, 5%-5144

Solid Waste Manager⁴ 50%-5143, 50%-5144³

Solid Waste Supervisor⁵ 50%-5143, 50%-5144⁴

Solid Waste Fund

Landfill Long-Term Care Division

Appropriations Detail

Appropriations Detail

Account # 046-5142-534

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	17,259	20,070	0	0
1410	Overtime	1,563	732	0	0
1641	Vacation/Terms & Buyout	1,378	1,019	0	0
2110	FICA	1,406	1,499	0	0
221x	Retirement	2,643	3,099	0	0
23xx	Insurance	5,194	6,298	0	0
2410	Workers' Compensation	4,074	1,208	0	0
TOTAL PERSONAL SERVICES		33,517	33,925	0	0
OPERATING EXPENSES					
31xx	Professional Services	33,294	23,107	27,500	17,000
4310	Utilities	8,386	8,390	8,000	8,400
4410	Rentals	1,050	975	900	900
4415	Fleet Lease	4,556	4,601	4,601	6,197
4510	Insurance	1,166	1,376	1,484	1,540
461x	Fleet Maintenance	14,285	8,505	9,633	7,212
4625	R&M/Non-Building (OTB)	4,822	0	850	800
4920	Other Current Charges	0	134	0	50
52xx	Operating Supplies	222	321	400	400
5230	Fuel Purchases	1,866	1,480	2,500	2,500
TOTAL OPERATING EXPENSES		69,647	48,889	55,868	44,999
OTHER USES					
9920	Contra-Curr Cost Long Term Care	(62,889)	(64,545)	(60,000)	0
9999	WIP Contra	0	0	0	0
TOTAL OTHER USES		(62,889)	(64,545)	(60,000)	0
TOTAL APPROPRIATIONS		40,275	18,269	(4,132)	44,999

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	0	0	0.00%
Operating Expenses	55,868	44,999	(10,869)	-19.45%
Other Uses	(60,000)	0	60,000	-100.00%
TOTALS	(4,132)	44,999	49,131	-1189.04%

Significant Budget Changes:

The decrease in Operating Expenses is due a reduction in Professional Services (3110). The change in Other Uses is due to FDEP releasing the Landfill from any long-term liabilities (9920).

Solid Waste Fund

Landfill Long-Term Care Division

Appropriations Summary

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

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
PERSONAL SERVICES				
1210 Regular Salaries & Wages	326,857	361,731	360,640	328,103
1410 Overtime	18,781	19,392	18,500	20,500
1641 Vacation/Terms & Buyout	13,146	14,501	0	0
2110 FICA	25,836	28,246	25,699	22,920
221x Retirement	36,654	41,951	37,651	41,985
23xx Insurance	84,696	96,051	88,263	84,451
2410 Workers' Compensation	32,741	36,617	33,719	34,687
262x Other Payroll Benefits	58,883	(8,099)	701	404
TOTAL PERSONAL SERVICES	597,594	590,390	565,173	533,050
OPERATING EXPENSES				
3xxx Contract Services	330,973	364,105	320,000	362,087
4010 Travel	0	0	200	200
41xx Communication	605	897	700	700
4415 Internal Fleet Lease	170,580	166,739	160,237	203,754
4510 Insurance	10,244	8,954	8,207	9,103
461x Repairs & Maintenance- Vehicles	185,990	172,882	172,844	174,509
463x Repairs & Maintenance- Equipment	1,427	1,923	1,360	1,360
4710 Printing & Binding	0	308	400	400
4810 Promotional Activities	443	129	500	500
49xx Advertising/Other Current Charge	985	1,031	220	170
4950 Uncollectible Accounts	15,043	9,774	0	0
5180 Minor Furniture/Equipment	292	119	150	150
5210 Operating Supplies	60,805	92,751	183,200	200,000
5215 Uniforms	2,048	1,912	2,250	2,925
5230 Fuel Purchases	73,748	90,853	100,000	100,000
5410 Publications & Memberships	235	363	578	578
5520 Training	136	170	500	500
TOTAL OPERATING EXPENSES	853,554	912,910	951,346	1,056,936
TOTAL APPROPRIATIONS	1,451,148	1,503,300	1,516,519	1,589,986

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	565,173	533,050	(32,123)	-5.68%
Operating Expenses	951,346	1,056,936	105,590	11.10%
TOTALS	1,516,519	1,589,986	73,467	4.84%

Significant Budget Changes:

The decrease in Personal Services is due to funding reallocations of the Deputy Director of Public Works and the Senior Deputy Director. The change in Operating Expenses is due increases in Contract Services (3410) for tipping fees, Internal Fleet Lease (4415) and Operating Supplies (5210) for residential trash containers.

**Solid Waste
Fund**

**Residential
Division**

**Appropriations
Summary**

Solid Waste Fund

Commercial Division

Appropriations Detail

Appropriations Detail

Account # 046-5144-5xx

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	292,923	289,395	347,057	314,087
1410	Overtime	44,216	21,231	30,000	30,000
1641	Vacation/Terms & Buyout	7,508	9,103	0	0
2110	FICA	24,990	22,816	24,673	21,969
221x	Retirement	32,583	35,722	37,304	25,251
23xx	Insurance	70,003	65,038	88,432	89,636
2410	Workers' Compensation	28,030	27,837	32,172	33,093
26xx	Other Payroll Benefits	36,161	(9,492)	1,037	442
TOTAL PERSONAL SERVICES		536,414	461,650	560,675	514,478
OPERATING EXPENSES					
3xx	Contract Services	608,267	767,294	475,000	475,000
4010	Travel	0	784	200	200
41xx	Communication	296	564	700	700
4210	Postage	19	20	100	100
4310	Utilities	7,773	6,320	6,650	6,650
4415	Internal Fleet Lease	120,899	129,008	114,758	137,010
4510	Insurance	7,429	7,617	7,587	8,621
461x	Repairs & Maintenance- Vehicles	107,455	159,652	122,270	164,348
462x	Repairs & Maintenance- Non-Build	32,000	30,013	35,300	35,300
463x	Repairs & Maintenance- Equipment	3,147	683	930	770
4710	Printing & Binding	394	467	3,000	3,000
4810	Promotional Activities	133	0	0	0
4911	Advertising - Other Ads	0	338	0	0
4920	Other Current Charges	70	116	0	0
4945	Injury/ Damage to Others	85	0	0	0
4950	Uncollectible Accounts	(16,104)	(19,322)	0	0
5180	Minor Furniture & Equipment	177	20	0	0
5210	Operating Supplies	40,662	27,973	61,200	56,254
5215	Uniforms	950	1,086	1,500	1,950
5230	Fuel Purchases	54,198	51,617	60,000	66,000
5410	Publications & Memberships	235	106	578	578
5520	Training	0	90	500	500
TOTAL OPERATING EXPENSES		968,085	1,164,446	890,273	956,981
OTHER USES					
9960	Interest- Customer Deposits	44	70	0	0
TOTAL OTHER USES		44	70	0	0
TOTAL APPROPRIATIONS		1,504,543	1,626,166	1,450,948	1,471,459

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	560,675	514,478	(46,197)	-8.24%
Operating Expenses	890,273	956,981	66,708	7.49%
TOTALS	1,450,948	1,471,459	20,511	1.41%

Significant Budget Changes:

The decrease in Personal Services is due to funding reallocations of the Deputy Director of Public Works and the Senior Deputy Director. The change in Operating Expenses is due an increase in Internal Fleet Lease (4415) and Repairs & Maintenance - Vehicles (461x).

**Solid Waste
Fund**

**Commercial
Division**

**Appropriations
Summary**

Solid Waste Fund

Other

Appropriations Detail

Appropriations Detail

Account # 046-6088-5xx

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING EXPENSES</u>					
4950	Uncollectible Accounts	15,000	15,000	15,000	15,000
5001	Cost Allocation- City Commission	4,852	5,265	5,373	9,555
5002	Cost Allocation- City Manager	28,798	29,360	31,187	38,322
5003	Cost Allocation- City Clerk	6,695	9,853	10,549	10,790
5004	Cost Allocation- City Attorney	3,139	2,980	4,000	3,000
5005	Cost Allocation- Accounting	41,861	39,615	39,070	54,387
5006	Cost Allocation- Customer Service	128,260	134,160	155,203	165,182
5007	Cost Allocation- Purchasing	2,466	2,618	2,815	8,561
5008	Cost Allocation-Warehouse	1,721	1,955	1,779	1,674
5009	Cost Allocation- Human Resources	12,741	12,337	14,604	11,352
5010	Cost Allocation- IT	96,963	97,270	114,921	128,726
5013	Cost Allocation- Facilities	5,276	5,697	6,068	5,561
5014	Cost Allocation- PW Office	36,104	30,697	32,140	40,509
5910	Depreciation Expense	23,166	21,909	23,500	23,000
TOTAL OPERATING EXPENSES		407,042	408,716	456,209	515,619
<u>GRANTS AND AIDS</u>					
8210	Local Contributions	0	0	0	70,215
8215	Local Contributions- Cemetary	0	0	0	111,760
TOTAL GRANTS AND AIDS		0	0	0	181,975
<u>OTHER USES</u>					
9101	Transfer to General Fund	369,549	392,479	403,428	410,831
9160	Reserve/Future Capital	0	0	382,942	0
9131	Transfer to Capital Projects	816,709	745,743	0	171,468
TOTAL OTHER USES		1,186,258	1,138,222	786,370	582,299
TOTAL APPROPRIATIONS		1,593,300	1,546,938	1,242,579	1,279,893

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	456,209	515,619	59,410	13.02%
Grants & Aids	0	181,975	181,975	100.00%
Other Uses	786,370	582,299	(204,071)	-25.95%
TOTALS	1,242,579	1,279,893	37,314	3.00%

Significant Budget Changes:

The change in Operating Expenses is due to an increase in the Cost Allocation (50xx) from the General Fund. Grants & Aids increased due to Civic Funding being moved from the Gas Fund to Solid Waste. The decrease in Other Uses is due the Reserve/ Future Capital (9160) being decreased for FY 20.

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:

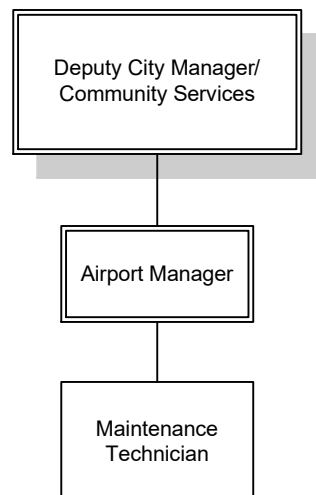
Operations

- 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

\$ 4,949,760

Airport Fund

Revenue Sources & Appropriations

Revenue Sources and Appropriations

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>REVENUE SOURCES</u>				
Licenses & Permits	8,980	12,060	11,100	15,795
Intergovernmental Revenue	529,142	790,520	1,060,100	3,523,500
Charges for Services	130,236	136,768	183,438	183,438
Miscellaneous Revenue	1,011,188	3,262,600	1,050,829	1,127,050
Other Sources	0	0	0	99,977
TOTAL REVENUE SOURCES	1,679,546	4,201,948	2,305,467	4,949,760
 <u>APPROPRIATIONS</u>				
Airport	563,219	565,995	633,895	672,879
Other	1,440,995	1,430,998	372,072	69,881
Capital Projects	0	0	1,299,500	4,207,000
TOTAL APPROPRIATIONS	2,004,214	1,996,993	2,305,467	4,949,760

Revenue Detail

Airport Fund

Revenue Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>LICENSES & PERMITS</u>				
32918 Security Access Fees	1,980	1,580	500	400
32918 Parking & Storage Fees	6,000	8,980	9,600	9,600
32918 Airport Operating Permit	1,000	1,500	1,000	5,795
TOTAL LICENSES & PERMITS	8,980	12,060	11,100	15,795
<u>INTERGOVERNMENTAL REVENUE</u>				
33141 Federal Grants- Airport Improvements	0	50,110	0	2,700,000
33142 Federal Grants- Mass Transit	196,783	0	220,500	0
33441 State Grants- Airport Improvements	257,359	665,410	839,600	823,500
33741 County Grants- Airport Improvements	0	75,000	0	0
33742 County Grants- Mass Transit	75,000	0	0	0
TOTAL INTERGOVERNMENTAL REVENUE	529,142	790,520	1,060,100	3,523,500
<u>CHARGES FOR SERVICES</u>				
34410 Custom Fees/Villages	130,236	136,768	183,438	183,438
TOTAL CHARGES FOR SERVICES	130,236	136,768	183,438	183,438
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	15,315	22,835	0	0
36130 Gain/ Loss Investments	(4,905)	(18,577)	0	0
36201 Rental Property- Airport	519,432	529,407	532,664	591,306
36202 Hangar Rentals	451,603	488,324	488,261	507,840
36202 Airport Rent- Fuel Sales	23,986	22,932	24,000	22,000
36202 Tie Down Rents	5,757	5,908	5,904	5,904
36429 Sale of Real Estate	0	2,211,771	0	0
TOTAL MISCELLANEOUS REVENUE	1,011,188	3,262,600	1,050,829	1,127,050
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	0	99,977
TOTAL OTHER SOURCES	0	0	0	99,977
TOTAL RESOURCES	1,679,546	4,201,948	2,305,467	4,949,760

Airport Fund

Operations Division

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Enhance the airport as an economic engine for the City of Leesburg and surrounding areas to increase its economic impact on the community by building positive relationships with current and prospective businesses and aircraft owners
- ◆ Promote/Market the airport and amenities to increase airport operations and encourage growth of new and current businesses
- ◆ Continue to operate and maintain the airport in a safe and efficient manner to encourage use by based and transient aircraft users and attract new users

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

Task:

- ◆ Maintain status as a self-sustaining Enterprise Fund
- ◆ Continue to lease all city-owned airport properties and adjust renewal lease rates to fair market value as opportunities arise
- ◆ Maximize available Federal and State grants under aviation programs for airport development

Major Accomplishments:

- ☐ Completed construction of seaplane ramp and docks
- ☐ Completed Master Plan and Airport Layout Plan

Performance Measures:

	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Airport activity operations	59,200	65,000	62,000
Revenue amount of City hangars leased	490,528	488,261	497,498
Revenue of commercial property leased	530,466	532,664	591,308
Fuel sales by gallons (AvGas & Jet A)	555,942	600,000	590,000
Airport employment, actual	113	123	120
Airport employment economic impact	509	509	556
Construction projects completed	1	1	1
Estimated number of based aircraft	134	134	129
New Free Trade Zone (FTZ) Users	0	0	1

Personnel Schedule

Classification	2019	Change	2020	Amount
Airport Maintenance Technician	1.00	0.00	1.00	28,950
Airport Manager	1.00	0.00	1.00	69,058
Executive Office Manager ¹	0.10	0.00	0.10	7,008
Total	2.10	0.00	2.10	105,016

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 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	94,328	99,639	100,578	105,016
1410	Overtime	39	324	0	0
1641	Vacation/Terms & Buyout	1,783	2,497	0	0
2110	FICA	7,039	7,455	7,322	7,562
221x	Retirement	5,198	5,529	5,680	6,039
23xx	Insurance	15,872	17,052	17,523	17,303
2410	Workers' Compensation	2,563	2,722	2,711	2,804
26xx	Other Payroll Benefits	9,174	1,119	530	497
TOTAL PERSONAL SERVICES		135,996	136,337	134,344	139,221
OPERATING EXPENSES					
31xx	Professional Services	8,482	18,490	19,938	25,500
3410	Contract Services	137,678	146,289	190,598	190,958
4010	Travel	103	229	400	200
41xx	Communication	8,695	8,738	9,240	12,372
4210	Postage	183	57	250	150
4310	Utilities	59,598	54,286	60,000	54,000
4410	Rentals	0	0	250	200
4415	Internal Fleet Lease	10,470	10,575	10,572	15,205
4510	Insurance	40,475	39,903	40,348	41,539
461x	Repairs & Maintenance- Vehicles	9,134	5,496	10,085	9,414
4620	Repairs & Maintenance- Building	41,913	40,603	43,550	60,550
4625	Repairs & Maintenance- Non- Build	52,236	53,181	62,420	75,020
46xx	Repairs & Maintenance- Equipment	8,739	8,396	9,100	9,500
4710	Printing & Binding	39	0	0	0
4810	Promotional Activities	661	0	250	0
4911	Advertising	0	279	0	150
492x	Other Current Charges	975	900	1,050	950
4980	Taxes	37,875	30,835	31,000	31,000
5180	Minor Furniture/Equipment	985	3,302	2,500	0
521x	Operating Supplies	4,520	3,282	2,550	2,000
5230	Fuel Purchases	3,590	4,192	4,500	4,000
5410	Publications & Memberships	872	625	950	950
TOTAL OPERATING EXPENSES		427,223	429,658	499,551	533,658
TOTAL APPROPRIATIONS		563,219	565,995	633,895	672,879

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	134,344	139,221	4,877	3.63%
Operating Expenses	499,551	533,658	34,107	6.83%
TOTALS	633,895	672,879	38,984	6.15%

Significant Budget Changes:

The change in Operating Expenses is mainly attributable to an increase in Repairs & Maintenance - Buildings (4620).

Airport Fund

Operations Division

Appropriations Summary

Airport Fund

Other

Appropriations Detail

Appropriations Detail

Account #048-8088-542

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
OPERATING EXPENSES				
5001 Cost Allocation- City Commission	1,175	1,334	1,353	2,469
5002 Cost Allocation- City Manager	6,982	7,436	7,854	9,901
5003 Cost Allocation- City Clerk	1,623	2,492	2,656	2,788
5005 Cost Allocation- Accounting	10,094	10,032	9,839	14,052
5007 Cost Allocation- Purchasing	14,798	13,088	36,594	5,708
5010 Cost Allocation- IT	23,584	25,520	28,730	32,182
5013 Cost Allocation- Facilities	2,638	2,849	3,034	2,781
5910 Depreciation Expense	1,361,762	1,368,247	0	0
TOTAL OPERATING EXPENSES	1,422,656	1,430,998	90,060	69,881
OTHER USES				
9160 Reserve/Future Use	0	0	282,012	0
9152 Transfer to Fleet Fund	18,339	0	0	0
TOTAL OTHER USES	18,339	0	282,012	0
TOTAL APPROPRIATIONS	1,440,995	1,430,998	372,072	69,881

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	90,060	69,881	(20,179)	-22.41%
Other Uses	282,012	0	(282,012)	-100.00%
TOTALS	372,072	69,881	(302,191)	-81.22%

Significant Budget Changes:

The change in Operating Expenses is due a reduction in the Cost Allocation from the General Fund (5007)
Other Uses decreased due to the Reserve/Future Uses (9160) being removed for FY 20.

Airport Fund

Other

Appropriations Summary

Airport Fund

Capital Projects

Appropriations Detail

Appropriations Detail

Account #048-8099-542

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING EXPENSES</u>				
3110 Professional Services	62,105	248	0	0
3130 Engineering Services	369,027	145,038	0	927,000
4911 Advertising	405	0	0	0
TOTAL OPERATING EXPENSES	431,537	145,286	0	927,000
<u>CAPITAL OUTLAY</u>				
6210 Buildings	78,937	0	1,000,000	100,000
6310 Improvements other than Bldgs	444,737	1,966,499	245,000	3,000,000
6410 Machinery & Equipment	0	16,572	54,500	180,000
TOTAL CAPITAL OUTLAY	523,674	1,983,071	1,299,500	3,280,000
<u>OTHER USES</u>				
9999 WIP Contra (Expense)	(955,211)	(2,128,357)	0	0
TOTAL OTHER USES	(955,211)	(2,128,357)	0	0
TOTAL APPROPRIATIONS	0	0	1,299,500	4,207,000

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	927,000	927,000	100.00%
Capital Outlay	1,299,500	3,280,000	1,980,500	152.40%
TOTALS	1,299,500	4,207,000	2,907,500	223.74%

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> Customs Facility Upgrades	Current Revenue	100,000
<u>480003</u>	<u>Improvements (4,077,000)</u> SW Access Road & UT Design (927,000)	State Grant	463,500
		Current Revenue	463,500
	RW 13/31 Rehab Construction (3,000,000)	Federal Grant	2,700,000
		State Grant	240,000
		Current Revenue	60,000
	ATCT Gate X Switch (150,000)	Current Revenue	30,000
		State Grant	120,000
<u>480004</u>	<u>Other Equipment</u> Ford Explorer 4x4 Vehicle	Current Revenue	30,000
TOTAL			<u><u>4,207,000</u></u>
Source of Funds			
		Current Revenue	683,500
		State Grant	823,500
		Federal Grant	2,700,000
TOTAL			<u><u>4,207,000</u></u>

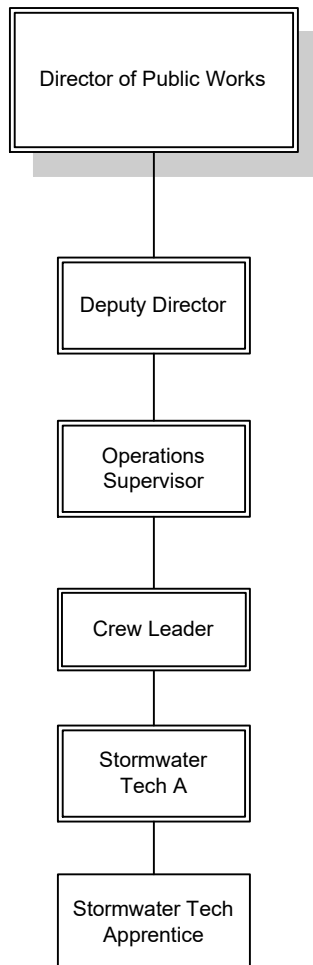
DC Maudlin, Director of Public Works

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

\$ 1,737,904

Stormwater Fund

Stormwater System Description

Stormwater System Description

The storm water system is a combination of manmade structures/open ditch lines and natural terrain. All of the City's storm water naturally flows to Lakes Griffin, Harris, Denham and the Palatlakaha River but is detained in several areas to enhance water quality. There are 17 distinct drainage sub-basins with a total area of 82 square miles within the City limits. The division funds and oversees projects identified and prioritized in the Storm Water 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 storm water structures throughout the City, cleaning and mowing storm water ditches, repairing and/or replacing damaged or worn out storm water pipes and outfall structures, controlling aquatic weed growth in City lakes, ponds, canals and retention areas. Additionally, the storm water division operates the street sweeping program.

The City's system is located in and regulated by the St. Johns River Water Management District. The City's storm water 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 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING REVENUE</u>				
Charges For Services	1,497,968	1,529,327	1,515,533	1,597,691
Other Operating Revenue	1,049,798	27,691	25,000	39,262
TOTAL OPERATING REVENUE	2,547,766	1,557,018	1,540,533	1,636,953
<u>OPERATING APPROPRIATIONS</u>				
Stormwater	611,009	631,282	660,814	713,383
Other Operating Expenses	365,732	359,259	397,848	399,521
TOTAL APPROPRIATIONS	(976,741)	(990,541)	(1,058,662)	(1,112,904)
NET INCOME FROM OPERATIONS	1,571,025	566,477	481,871	524,049
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	1,571,025	566,477	481,871	524,049
Transfers to other funds	0	0	0	0
NET INCOME AFTER TRANSFERS	1,571,025	566,477	481,871	524,049
Other Sources	0	0	0	0
Capital Projects	0	0	(915,000)	(625,000)
NET OTHER SOURCES	0	0	(915,000)	(625,000)
UNAPPROPRIATED BALANCE	1,571,025	566,477	(433,129)	(100,951)

Stormwater Fund

Revenue Detail

Revenue Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>INTERGOVERNMENTAL REVENUE</u>				
33136 Stormwater Management	419,085	0	0	0
33737 Lake County Water Authority	415,638	0	0	0
33738 St Johns River WMD	191,634	0	0	0
TOTAL INTERGOVERNMENTAL REVENUE	1,026,357	0	0	0
<u>CHARGES FOR SERVICES</u>				
34306 Stormwater Utility Fees	1,250,592	590	0	0
34370 Conservation & Resource Mgmt	230,642	1,512,826	1,497,554	1,583,110
34905 Penalties	16,734	15,911	17,979	14,581
TOTAL CHARGES FOR SERVICES	1,497,968	1,529,327	1,515,533	1,597,691
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	28,318	42,947	25,000	38,651
36130 Gain/Loss Investments	(5,001)	(15,256)	0	0
36501 Sale of Surplus Materials	124	0	0	611
36909 Other Income	0	0	0	0
TOTAL MISCELLANEOUS REVENUE	23,441	27,691	25,000	39,262
<u>OTHER SOURCES</u>				
38117 Transfer from Carver CRA	0	0	0	0
38891 Fund Balance Appropriated	0	0	433,129	100,951
38962 Appropriated Renewal & Replacer	0	0	0	0
38990 Misc Non-Operating Rev	0	0	0	0
TOTAL OTHER SOURCES	0	0	433,129	100,951
TOTAL RESOURCES	2,547,766	1,557,018	1,973,662	1,737,904

Division Summary of Appropriations

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
5171 <u>STORMWATER</u>				
Personal Services	273,195	240,790	288,532	335,890
Operating Expenses	337,814	390,492	372,282	377,493
TOTAL STORMWATER	<u>611,009</u>	<u>631,282</u>	<u>660,814</u>	<u>713,383</u>
7088 <u>OTHER</u>				
Operating Expenses	365,732	359,259	397,848	399,521
Other Uses	0	0	0	0
TOTAL OTHER	<u>365,732</u>	<u>359,259</u>	<u>397,848</u>	<u>399,521</u>
7099 <u>CAPITAL PROJECTS</u>				
Personal Services	81,048	2,521	0	0
Operating Expenses	148,299	(12,693)	50,000	0
Capital Outlay	1,995,444	216,257	865,000	625,000
Other Uses	(2,224,791)	(206,085)	0	0
TOTAL CAPITAL PROJECTS	<u>0</u>	<u>0</u>	<u>915,000</u>	<u>625,000</u>
<u>GRAND TOTAL</u>				
Personal Services	354,243	243,311	288,532	335,890
Operating Expenses	851,845	737,058	820,130	777,014
Capital Outlay	1,995,444	216,257	865,000	625,000
Other Uses	(2,224,791)	(206,085)	0	0
TOTAL APPROPRIATIONS	<u>976,741</u>	<u>990,541</u>	<u>1,973,662</u>	<u>1,737,904</u>

Stormwater Fund

Division Summary of Appropriations

Stormwater Fund

Stormwater Division

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Continue to cleanup the stormwater ponds
- ◆ 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:

	2017-18	2018-19	2019-20
Streets swept (miles)	3,892	4,000	4,100
Swept debris collected (cubic yards)	809	1,000	1,100
Main lines cleaned (feet)	2,700	2,700	2,700
Main lines televised (feet)	1,800	1,800	1,800
Ditches/swales/pond banks restored (linear feet)	521,008	400,000	400,000
Inlets cleaned	1,810	1,000	1,000

Personnel Schedule

Classification	2019	Change	2020	Amount
Crew Leader ¹	0.33	0.00	0.33	15,652
Customer Relations Specialist ²	0.00	0.20	0.20	7,763
Operations Supervisor ³	0.33	0.00	0.33	19,010
Senior Deputy Director ⁴	0.00	0.15	0.15	14,250
Stormwater Tech Apprentice	4.00	(1.00)	3.00	89,182
Stormwater Tech A	1.00	0.00	1.00	47,262
Stormwater Tech C	0.00	1.00	1.00	31,223
Total	5.66	0.35	6.01	224,342

Notes: Allocations

Crew Leader ¹

33%-5171, 67%-4081

Customer Relations Specialist ²

20%-5171, 80%-3021

Operations Supervisor ³

33%-5171, 67%-4081

Senior Deputy Director ⁴

25%-5197, 25%-3021, 25%-4021, 15%-5171, 5%-5143, 5%-5144

**Stormwater
Fund**

**Stormwater
Division**

**Personnel
Schedule**

Stormwater Fund

Stormwater Division

Appropriations Detail

Appropriations Detail

Account # 014-5171-537

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	135,355	158,727	182,992	224,342
1410	Overtime	13,283	4,600	2,000	5,000
1641	Vacation/Terms & Buyout	6,464	2,563	0	0
2110	FICA	10,876	11,324	12,716	15,043
221x	Retirement	19,487	19,353	18,264	20,442
23xx	Insurance	34,415	55,246	63,693	60,897
2410	Workers' Compensation	6,750	7,255	8,180	9,106
262x	Other Payroll Benefits	46,565	(18,278)	687	1,060
TOTAL PERSONAL SERVICES		273,195	240,790	288,532	335,890
OPERATING EXPENSES					
31xx	Professional Services	32,072	57,700	21,000	20,500
3410	Contract Services	66,867	71,220	84,000	84,000
4010	Travel	75	1,415	3,500	3,500
4110	Communication	159	263	1,050	1,050
4210	Postage	50	58	200	300
4410	Rentals	0	1,474	4,000	2,000
4415	Internal Fleet Lease	110,040	107,952	109,847	115,689
4510	Insurance	8,389	9,344	10,476	10,558
461x	Repairs & Maintenance- Vehicles	69,632	96,812	79,204	84,016
462x	Repairs & Maintenance- Non-Build	22,027	12,794	20,500	16,500
463x	Repairs & Maintenance- Equip	222	380	380	380
49xx	Other Current Charges	0	124	250	250
4945	Injury/ Damage to Others	771	0	2,500	2,500
4950	Uncollectible Accounts	(2,196)	1,352	0	0
5180	Minor Furniture/Equipment	804	1,003	3,000	3,000
5210	Operating Supplies	7,572	7,167	6,500	6,500
5215	Uniforms	1,273	1,238	1,250	1,625
5230	Fuel Purchases	18,992	19,508	22,000	22,000
5410	Publications & Memberships	0	30	125	125
5520	Training	1,065	658	2,500	3,000
TOTAL OPERATING EXPENSES		337,814	390,492	372,282	377,493
TOTAL APPROPRIATIONS		611,009	631,282	660,814	713,383

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	288,532	335,890	47,358	16.41%
Operating Expenses	372,282	377,493	5,211	1.40%
TOTALS	660,814	713,383	52,569	7.96%

Significant Budget Changes:

The increase in Personal Services is attributable to the reallocation of the funding on the Senior Deputy Director position.

Stormwater Fund

Stormwater Division

Summary of Appropriations

Stormwater Fund

Other

Appropriations Detail

Appropriations Detail

Account # 014-7088-537

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING EXPENSES</u>					
4950	Uncollectible Accounts	5,000	5,000	5,000	5,000
5001	Cost Allocation- City Commission	1,759	1,929	1,951	3,500
5002	Cost Allocation- City Manager	10,433	10,806	11,327	14,036
5003	Cost Allocation- City Clerk	2,432	3,627	3,831	3,952
5004	Cost Allocation- City Attorney	785	795	1,000	1,000
5005	Cost Allocation- Accounting	15,143	14,565	14,190	19,920
5006	Cost Allocation- Customer Service	46,499	49,355	56,370	60,500
5007	Cost Allocation- Purchasing	14,798	5,235	25,335	2,854
5008	Cost Allocation- Warehouse	1,548	587	786	824
5009	Cost Allocation- Human Resources	3,185	3,294	3,651	3,784
5010	Cost Allocation- IT	35,253	37,994	43,095	48,272
5011	Cost Allocation- GIS	35,594	29,549	36,278	39,098
5013	Cost Allocation- Facilities	2,638	2,849	3,034	2,781
5910	Depreciation Expense	190,665	193,674	192,000	194,000
TOTAL OPERATING EXPENSES		365,732	359,259	397,848	399,521
<u>OTHER USES</u>					
9160	Reserve/ Future Capital	0	0	0	0
TOTAL OTHER USES		0	0	0	0
TOTAL APPROPRIATIONS		365,732	359,259	397,848	399,521

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	397,848	399,521	1,673	0.42%
Other Uses	0	0	0	0.00%
TOTALS	397,848	399,521	1,673	0.42%

**Stormwater
Fund**

Other

**Appropriations
Summary**

Stormwater Fund

Capital Projects

Appropriations Detail

Appropriations Detail

Account # 014-7099-537

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	56,817	1,545	0	0
1410	Overtime	2,494	208	0	0
2110	FICA	4,227	127	0	0
221x	Retirement	2,846	77	0	0
23xx	Insurance	11,281	440	0	0
2410	Workers' Compensation	3,285	123	0	0
262x	Other Payroll Benefits	98	1	0	0
TOTAL PERSONAL SERVICES		81,048	2,521	0	0
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	134,691	(17,715)	50,000	0
3410	Contract Services	2,864	1,787	0	0
4410	Rentals	7,938	3,235	0	0
462x	Repairs & Maintenance- Non-Build	550	0	0	0
49xx	Other Current Charges	214	0	0	0
5210	Operating Supplies	2,042	0	0	0
TOTAL OPERATING EXPENSES		148,299	(12,693)	50,000	0
<u>CAPITAL OUTLAY</u>					
6310	Improvements Other Than Bldgs	1,995,444	216,257	865,000	625,000
6410	Machinery & Equipment	0	0	0	0
TOTAL CAPITAL OUTLAY		1,995,444	216,257	865,000	625,000
<u>OTHER USES</u>					
9999	WIP Contra	(2,224,791)	(206,085)	0	0
TOTAL OTHER USES		(2,224,791)	(206,085)	0	0
TOTAL APPROPRIATIONS		0	0	915,000	625,000

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	50,000	0	(50,000)	-100.00%
Capital Outlay	865,000	625,000	(240,000)	-27.75%
TOTALS	915,000	625,000	(290,000)	-31.69%

**Stormwater
Fund**

**Capital
Projects**

**Appropriations
Summary**

Stormwater Fund

Capital Projects

Project Schedule

Project Schedule

140002	<u>Drainage Improvements</u>		
	Ponds	Current Revenue	500,000
	Curbs, gutters & inlets	Current Revenue	25,000
	Miscellaneous Small projects	Current Revenue	100,000
		TOTAL	<u>625,000</u>
		Current Revenue	625,000
		TOTAL	<u>625,000</u>

POLICE PENSION TRUST

The Municipal Police Pension Trust covers police officers (other police department employees are covered in the General Employee 401(a) Plan). The actuarial funding rate as a percentage of pensionable wages is 26.41% for the fiscal year 2019-20 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 2019-20 actuarial shortfall is projected to be 13.78% of pensionable wages, or \$686,889.

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 2017-18 of 8.60% was better than the actuarial assumption of 7.65% or a difference of 0.95%. The City's Police, Fire and General Employee pension plans will require contributions of \$686,889, \$827,736 and \$1,028,808, respectively.

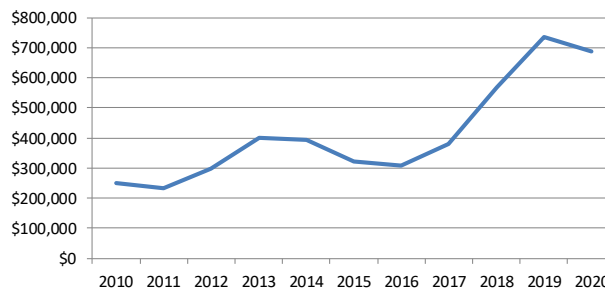
Police Pension Trust

Description

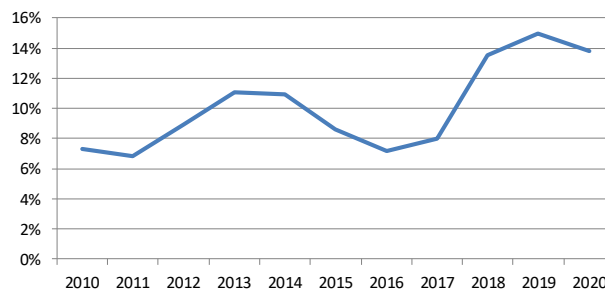
Total Department Budget

\$ 1,757,739

Employer Contributions to Plan



% of Payroll



Police Pension Trust

Revenue Sources & Appropriations

Revenue Sources and Appropriations

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>REVENUE SOURCES</u>				
Intergovernmental Revenue	182,473	199,426	182,473	199,426
Miscellaneous Revenue	2,770,939	2,576,348	1,591,502	1,558,313
TOTAL REVENUE SOURCES	2,953,412	2,775,774	1,773,975	1,757,739
<u>APPROPRIATIONS</u>				
Police Pension Trust	1,078,160	1,232,806	1,773,975	1,757,739
TOTAL APPROPRIATIONS	1,078,160	1,232,806	1,773,975	1,757,739

Revenue Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>TAXES</u>				
31252 Insurance Premium Tax (State)	182,473	199,426	182,473	199,426
TOTAL TAXES	182,473	199,426	182,473	199,426
<u>MISCELLANEOUS REVENUE</u>				
36111 Miscellaneous Interest	141,236	155,746	500,000	160,000
361xx Gain/Loss Investments	1,923,174	1,514,371	0	350,000
36801 Employee Contributions	298,174	303,473	357,124	361,424
36802 Employer Contributions	335,142	526,010	734,378	686,889
36909 Other Income	73,213	76,748	0	0
TOTAL MISCELLANEOUS REVENUE	2,770,939	2,576,348	1,591,502	1,558,313
TOTAL RESOURCES	2,953,412	2,775,774	1,773,975	1,757,739

Police Pension Trust

Revenue Detail

Police Pension Trust

Appropriations Detail

Appropriations Detail

Account # 061-1310-51x

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING EXPENSES</u>				
311x Professional Services	117,894	114,518	115,000	120,000
3610 Retirement Benefit Payment	889,062	951,781	890,000	900,000
3611 Refund of Contributions	71,204	166,507	75,000	100,000
TOTAL OPERATING EXPENSES	1,078,160	1,232,806	1,080,000	1,120,000
<u>OTHER USES</u>				
9940 Reserve For Employee Benefits	0	0	693,975	637,739
TOTAL OTHER USES	0	0	693,975	637,739
TOTAL APPROPRIATIONS	1,078,160	1,232,806	1,773,975	1,757,739

FIREFIGHTERS' PENSION TRUST

The Municipal Firefighters' Retirement Trust Fund covers firefighters. The actuarial funding rate as a percentage of pensionable wages is 39.7% for the fiscal year 2019-20 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 2019-20 actuarial shortfall is projected to be 28% of pensionable wages, or \$827,736.

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.

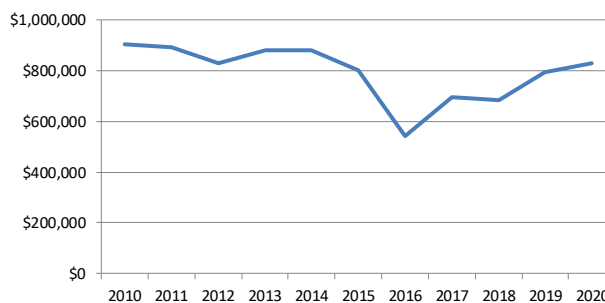
The investment return for Fiscal Year 2017-18 of 4.95% was less than the actuarial assumption of 7.5% or a difference of 2.55%. The City's Police, Fire and General Employee pension plans will require contributions of \$686,889, \$827,736 and \$1,028,808, respectively.

Firefighter's Pension Trust

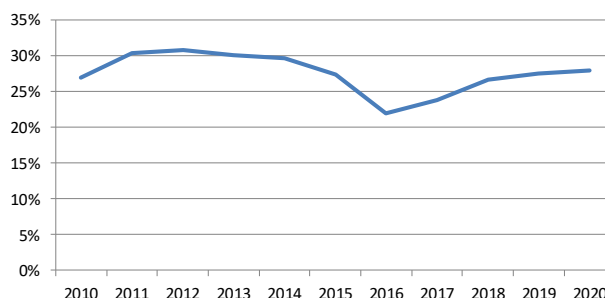
Description

**Total
Department
Budget**
\$ 1,693,576

Employer Contributions to Plan



% of Payroll



Firefighter's Pension Trust

Revenue Sources & Appropriations

Revenue Sources and Appropriations

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>REVENUE SOURCES</u>				
Taxes	146,815	141,149	110,449	141,149
Miscellaneous Revenue	2,707,641	1,981,557	1,330,483	1,552,427
TOTAL REVENUE SOURCES	2,854,456	2,122,706	1,440,932	1,693,576
 <u>APPROPRIATIONS</u>				
Fire Pension Trust	1,350,668	1,409,417	1,440,932	1,693,576
TOTAL APPROPRIATIONS	1,350,668	1,409,417	1,440,932	1,693,576

Revenue Detail

Firefighter's Pension Trust

Revenue Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>TAXES</u>				
31251 Insurance Premium Tax (State)	146,815	141,149	110,449	141,149
TOTAL TAXES	146,815	141,149	110,449	141,149
<u>MISCELLANEOUS REVENUE</u>				
36111 Miscellaneous Interest	0	184,843	350,000	185,000
361xx Salem Trust/ ICC	1,798,625	804,533	0	350,000
36801 Employee Contributions	169,905	169,310	185,630	189,691
36820 Salem Trust	639,746	694,423	794,853	827,736
36909 Other Income	99,365	128,448	0	0
TOTAL MISCELLANEOUS REVENUE	2,707,641	1,981,557	1,330,483	1,552,427
TOTAL RESOURCES	2,854,456	2,122,706	1,440,932	1,693,576

Firefighter's Pension Trust

Appropriations Detail

Appropriations Detail

Account # 062-1320-51x

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING EXPENSES</u>					
311x	Professional Services	181,545	176,574	145,000	180,000
3610	Retirement Benefit Payment	1,127,434	1,139,004	1,000,000	1,140,000
3611	Refund of Contributions	41,689	93,839	70,000	80,000
TOTAL OPERATING EXPENSES		1,350,668	1,409,417	1,215,000	1,400,000
<u>OTHER USES</u>					
9940	Reserve For Employee Benefits	0	0	225,932	293,576
TOTAL OTHER USES		0	0	225,932	293,576
TOTAL APPROPRIATIONS		1,350,668	1,409,417	1,440,932	1,693,576

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 2019-20 actuarial shortfall is projected to be 13.02%, or \$1,028,808.

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.

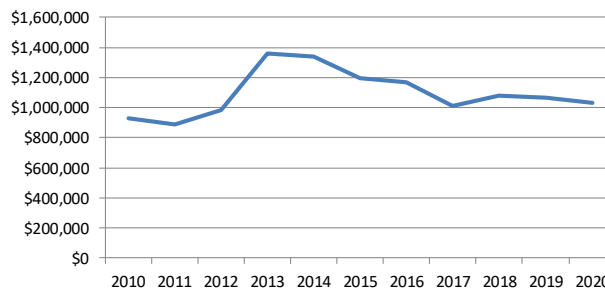
The investment return for Fiscal Year 2017-18 of 9.56% was better the actuarial assumption of 7.45% or a difference of 2.11%. The City's Police, Fire and General Employee pension plans will require contributions of \$686,889, \$827,736 and \$1,028,808, respectively.

General Employees' Pension Trust Fund

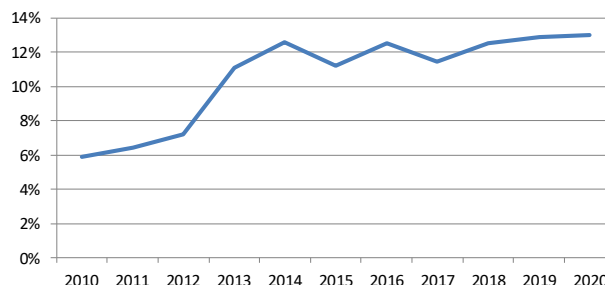
Description

Total Department Budget
\$ 3,388,808

Employer Contributions to Plan



% of Payroll



**General
Employees'
Pension
Trust
Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources and Appropriations

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>REVENUE SOURCES</u>				
Miscellaneous Revenue	5,036,729	4,771,802	3,110,289	3,388,808
TOTAL REVENUE SOURCES	<u>5,036,729</u>	<u>4,771,802</u>	<u>3,110,289</u>	<u>3,388,808</u>
<u>APPROPRIATIONS</u>				
General Employees Pension Trust	2,843,853	2,964,101	3,110,289	3,388,808
TOTAL APPROPRIATIONS	<u>2,843,853</u>	<u>2,964,101</u>	<u>3,110,289</u>	<u>3,388,808</u>

Revenue Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>MISCELLANEOUS REVENUE</u>				
361xx Miscellaneous Interest	586,655	647,666	545,000	610,000
36130 Gain/Loss Sale Investment	2,128,341	1,097,945	1,000,000	1,000,000
36140 Gain/Loss Sale of Security	1,307,970	1,933,758	500,000	750,000
36802 Employer Contributions	1,010,847	1,090,938	1,065,289	1,028,808
36909 Other Income	2,916	1,495	0	0
TOTAL MISCELLANEOUS REVENUE	5,036,729	4,771,802	3,110,289	3,388,808
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	0	0	0	0
TOTAL RESOURCES	5,036,729	4,771,802	3,110,289	3,388,808

General Employees' Pension Trust Fund

Revenue Detail

**General
Employees'
Pension
Trust
Fund**

**Appropriations
Detail**

Appropriations Detail

Account # 063-1330-51x

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING EXPENSES</u>					
311x	Professional Services	74,124	85,994	75,000	80,000
3114	Financial Investment	186,137	200,826	190,000	200,000
3610	Retirement Benefit Payment	2,556,182	2,647,147	2,500,000	2,700,000
3611	Refund of Contributions	27,410	30,134	90,000	35,000
TOTAL OPERATING EXPENSES		2,843,853	2,964,101	2,855,000	3,015,000
<u>OTHER USES</u>					
9940	Reserve For Employee Benefits	0	0	255,289	373,808
TOTAL OTHER USES		0	0	255,289	373,808
TOTAL APPROPRIATIONS		2,843,853	2,964,101	3,110,289	3,388,808

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).

2019-20 fiscal year monthly rates (which remain unchanged):

Blue Options Plan

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

Blue Care Plan

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	\$240.76	\$1,046.17
Employee and Family	\$1,039.67	\$323.96	\$1,363.63

Employee deductions for health care coverage are paid on a pre-tax basis unless the employee elects not to have the benefit deducted pre-tax. Retirees pay the same rate monthly rates listed above. Supplemental coverage is offered to participants over age 65 at the following rate. The city pays \$400.00 of Retiree cost only. These rates will remain the same for fiscal year 2019-20.

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
\$ 6,703,169

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 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>REVENUE SOURCES</u>				
Charges for Services	5,261,986	6,068,610	6,395,740	6,104,986
Miscellaneous Revenue	460,026	405,716	455,000	394,000
Other Sources/Installment	0	0	0	204,183
TOTAL REVENUE SOURCES	5,722,012	6,474,326	6,850,740	6,703,169
<u>APPROPRIATIONS</u>				
Health Insurance	5,907,447	5,748,656	6,095,040	5,922,090
Wellness Center	752,993	727,318	755,700	781,079
TOTAL APPROPRIATIONS	6,660,440	6,475,974	6,850,740	6,703,169

Revenue Detail

Health Insurance Fund

Revenue Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>CHARGES FOR SERVICES (343)</u>				
34120 Employee Contributions	776,353	948,720	1,100,000	975,000
34120 Employer Contributions	3,671,928	4,239,781	4,494,340	4,324,311
34120 Retiree's Contribution	270,176	333,049	283,000	345,000
34120 Retiree's Employer Contribution	536,754	542,400	518,400	456,000
3412x Continuation Coverage	6,775	4,660	0	4,675
TOTAL CHARGES FOR SERVICES	5,261,986	6,068,610	6,395,740	6,104,986
<u>MISCELLANEOUS REVENUE</u>				
36101 Interest on Investments	17,063	19,295	15,000	19,000
36130 Gain/Loss Investments	(3,917)	(3,067)	0	0
36906 Misc Reimbursement	0	23,027	0	0
36909 Other Income	213,646	160,207	200,000	160,000
36918 Reinsurance Payments	204,588	167,082	200,000	175,000
36991 Medicare Part D Subsidy	28,646	39,172	40,000	40,000
TOTAL MISCELLANEOUS REVENUE	460,026	405,716	455,000	394,000
<u>OTHER SOURCES/INSTALLMENT</u>				
38165 Transfer from Workers Comp	0	0	0	204,183
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	0	0	0	204,183
TOTAL RESOURCES	5,722,012	6,474,326	6,850,740	6,703,169

Health
Insurance
Fund

Health
Insurance

Personnel
Schedule

Personnel Schedule

Classification	2019	Change	2020	Amount
Benefits & Compensation Coordinator ¹	0.30	0.00	0.30	15,242
Director of Human Resources ²	0.50	0.00	0.50	38,263
Total	0.80	0.00	0.80	53,505

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 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>					
1210	Regular Salaries & Wages	56,680	44,261	51,795	53,505
1410	Overtime	586	1,449	0	0
1641	Vacation/Terms & Buyout	898	5,725	0	0
2110	FICA	4,239	3,765	3,922	3,962
221x	Retirement	6,540	6,817	2,589	2,675
23xx	Insurance	8,142	5,492	5,040	4,947
2410	Workers' Compensation	162	143	145	150
26xx	Other Employee Benefits	19,920	1,089	77	1,531
TOTAL PERSONAL SERVICES		97,167	68,741	63,568	66,770
<u>OPERATING EXPENSES</u>					
3110	Professional Services	320,819	300,305	307,500	320,300
4540	Insurance Premiums	414,072	403,738	448,526	435,020
4570	Insurance Claims	3,989,377	3,773,198	4,040,446	4,000,000
4572	Prescription Claims	1,223,281	1,157,300	1,235,000	1,100,000
4575	IBNR	(137,269)	45,374	0	0
TOTAL OPERATING EXPENSES		5,810,280	5,679,915	6,031,472	5,855,320
<u>OTHER USES</u>					
9940	Reserve for Employee Benefits	0	0	0	0
TOTAL OTHER USES		0	0	0	0
TOTAL APPROPRIATIONS		5,907,447	5,748,656	6,095,040	5,922,090

**Health
Insurance
Fund**

**Wellness
Center**

**Appropriations
Detail**

Appropriations Detail

Account # 064-1341-519

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING EXPENSES</u>					
3110	Professional Services	187,047	159,094	160,000	160,000
3410	Contract Services	394,277	408,191	410,000	443,519
4110	Communication	2,871	5,634	2,600	5,000
4310	Utilities	2,579	2,895	2,600	2,600
46xx	Repairs & Maint Office Equip	5,351	4,750	5,000	4,460
4920	Other Current Charges	465	710	500	500
5180	Minor Furniture/Equipment	288	360	0	0
5210	Operating Supplies	82,109	59,059	90,000	80,000
5218	Pharmaceuticals	78,006	86,625	85,000	85,000
TOTAL OPERATING EXPENSES		752,993	727,318	755,700	781,079
TOTAL APPROPRIATIONS		752,993	727,318	755,700	781,079

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**
\$ 764,825

**Workers'
Compensation
Insurance
Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources and Appropriations

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>REVENUE SOURCES</u>				
Charges for Services	583,277	604,025	590,414	611,144
Miscellaneous Revenue	40,801	55,515	15,494	18,000
Other Sources	0	0	0	135,681
TOTAL REVENUE SOURCES	624,078	659,540	605,908	764,825
<u>APPROPRIATIONS</u>				
Workers' Compensation Administration	105,564	497,803	605,908	764,825
TOTAL APPROPRIATIONS	105,564	497,803	605,908	764,825

Revenue Detail

Workers' Compensation Insurance Fund

Revenue Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>CHARGES FOR SERVICES</u>				
2020 Employer Contributions	583,277	604,025	590,414	611,144
TOTAL CHARGES FOR SERVICES	583,277	604,025	590,414	611,144
<u>MISCELLANEOUS REVENUE</u>				
36101 Interest on Investments	16,060	23,037	15,494	18,000
36130 Gain/Loss Investments	(5,615)	(6,059)	0	0
36909 Other Income	15,361	28,253	0	0
36918 Reinsurance Payments	12,602	0	0	0
36919 Subrogation Payments	2,393	10,284	0	0
TOTAL MISCELLANEOUS REVENUE	40,801	55,515	15,494	18,000
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	0	135,681
TOTAL OTHER SOURCES	0	0	0	135,681
TOTAL RESOURCES	624,078	659,540	605,908	764,825

**Workers'
Compensation
Insurance
Fund**

**Personnel
Schedule**

Personnel Schedule

Classification	2019	Change	2020	Amount
Finance Director ¹	0.15	0.00	0.15	17,360
Payroll & Risk Technician ²	0.00	0.50	0.50	21,510
Risk Technician	0.50	(0.50)	0.00	0
Total	0.65	0.00	0.65	38,870

Note: Allocations

Finance Director¹

15%-1350, 85%-1331

Payroll & Risk Technician²

50%-1350, 50%-1331

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

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>				
1210 Regular Salaries & Wages	22,506	28,227	39,598	38,870
2110 FICA	1,667	2,098	2,989	2,900
22xx Retirement	2,978	3,602	1,980	1,943
23xx Insurance	2,697	3,147	5,233	6,284
2410 Workers' Compensation	63	79	111	109
26xx Other Employee Benefits	9,677	491	5	536
TOTAL PERSONAL SERVICES	39,588	37,644	49,916	50,642
<u>OPERATING EXPENSES</u>				
3110 Professional Services	38,454	53,987	28,000	35,000
4540 Insurance Premiums	86,294	100,780	96,000	110,000
4570 Insurance Claims	370,157	170,673	387,717	350,000
4575 IBNR	(441,424)	116,197	0	0
4580 Self Insurance Assessment	12,495	18,522	13,500	15,000
TOTAL OPERATING EXPENSES	65,976	460,159	525,217	510,000
<u>OTHER USES</u>				
9565 Transfer to Workers Comp Fund	0	0	0	204,183
9940 Reserve for Employee Benefits	0	0	30,775	0
TOTAL OTHER USES	0	0	30,775	204,183
TOTAL APPROPRIATIONS	105,564	497,803	605,908	764,825



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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

\$ 727,698

**Risk
Management
Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources and Appropriations

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>REVENUE SOURCES</u>				
Charges for Services	651,636	683,201	703,691	727,698
Miscellaneous Revenue	1,106	1,689	0	0
Other Sources/Installment	0	0	0	0
TOTAL REVENUE SOURCES	652,742	684,890	703,691	727,698
<u>APPROPRIATIONS</u>				
Insurance	651,700	683,222	703,691	727,698
TOTAL APPROPRIATIONS	651,700	683,222	703,691	727,698

Revenue Detail

Risk Management Fund

Revenue Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>CHARGES FOR SERVICES</u>				
34120 Employer Contributions	651,636	683,201	703,691	727,698
TOTAL CHARGES FOR SERVICES	651,636	683,201	703,691	727,698
<u>MISCELLANEOUS REVENUE</u>				
36101 Interest on Investments	1,650	2,097	0	0
36130 Gain/Loss Investments	(544)	(408)	0	0
36909 Other Income	0	0	0	0
TOTAL MISCELLANEOUS REVENUE	1,106	1,689	0	0
TOTAL RESOURCES	652,742	684,890	703,691	727,698

Risk
Management
Fund

Appropriations
Detail

Appropriations Detail

Account # 066-1360-519

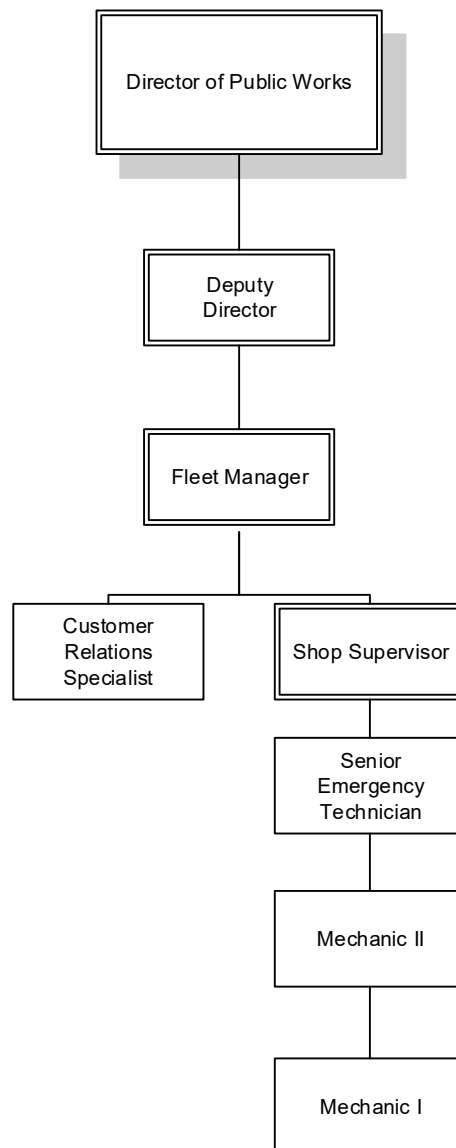
	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>OPERATING EXPENSES</u>				
3110 Professional Services	64	21	0	0
4510 Insurance	651,636	683,201	703,691	727,698
TOTAL OPERATING EXPENSES	651,700	683,222	703,691	727,698
<u>OTHER USES</u>				
9940 Reserve for Future Use	0	0	0	0
TOTAL OTHER USES	0	0	0	0
TOTAL APPROPRIATIONS	651,700	683,222	703,691	727,698

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

\$ 4,138,904

Fleet Services Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>REVENUE SOURCES</u>				
Charges for Services	2,418,350	2,587,341	2,566,083	3,030,983
Miscellaneous Revenue	226,692	147,217	45,000	45,000
Other Sources	18,339	48,019	2,429,586	1,062,921
TOTAL REVENUE SOURCES	2,663,381	2,782,577	5,040,669	4,138,904
 <u>APPROPRIATIONS</u>				
Maintenance	529,692	629,443	828,561	854,541
Administration	598,190	610,125	1,517,008	1,399,863
Capital Purchases	910,475	991,375	2,695,100	1,884,500
TOTAL APPROPRIATIONS	2,038,357	2,230,943	5,040,669	4,138,904

Revenue Detail

Fleet Services Fund

Revenue Detail

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>CHARGES FOR SERVICES</u>				
34120 Fuel Surcharge	2,697	2,945	0	0
34120 Non Contract Maintenance Labor	476,430	499,241	556,947	524,203
34120 Lease Fees	1,314,672	1,326,873	1,296,830	1,722,090
34120 Non Contract Maintenance Parts	358,691	485,328	420,153	490,000
34120 Overhead/MRU Fee	265,041	270,560	291,153	292,390
34190 Pool Vehicle Revenue	819	2,394	1,000	2,300
TOTAL CHARGES FOR SERVICES	2,418,350	2,587,341	2,566,083	3,030,983
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	45,700	57,291	45,000	45,000
36130 Gain/ Loss Investments	(15,200)	(9,727)	0	0
36403 Sale of Furniture/Equipment	114,132	68,173	0	0
36404 Recovery from Losses	81,356	30,630	0	0
36909 Other Income	704	850	0	0
TOTAL MISCELLANEOUS REVENUE	226,692	147,217	45,000	45,000
<u>OTHER SOURCES</u>				
38110 Transfer from General Fund	0	48,019	0	0
38191 Transfer from Disc. Sales Tax	0	0	1,151,988	1,053,841
38148 Transfer from Airport	18,339	0	0	0
38891 Fund Balance Appropriated	0	0	1,277,598	9,080
TOTAL OTHER SOURCES	18,339	48,019	2,429,586	1,062,921
TOTAL RESOURCES	2,663,381	2,782,577	5,040,669	4,138,904

Goals & Tasks

Goals & Tasks

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

Task:

- ◆ Maintain technician production rate of 75% minimum
- ◆ Adjust hourly labor rate to reflect actual cost of service
- ◆ Have all technicians ASE/EVT certified to ensure safety and proper knowledge for job
- ◆ Complete preventative maintenance on all fleet vehicles and equipment on schedule
- ◆ Establish the "right sized" fleet in each division to be more cost effective

Major Accomplishments:

- Exceeded labor goal by 4%
- Zero defects on the Department of Environmental Protection fuel site inspections

Performance Measures:

	2017-18	2018-19	2019-20
Amount of mechanic's time spent on vehicle maintenance (%)	80%	82%	84%
Yearly preventative maintenance performed on vehicles (%)	75%	77%	80%

Personnel Schedule

Fleet Services Fund

Personnel Schedule

Classification	2019	Change	2020	Amount
<u>Maintenance 5110</u>				
Mechanic I	1.00	0.00	1.00	29,763
Mechanic II	3.00	0.00	3.00	118,343
Senior Emergency Technician	1.00	0.00	1.00	51,017
Shop Supervisor ¹	0.50	0.00	0.50	27,928
Total Maintenance	5.50	0.00	5.50	227,051
 <u>Administration 5121</u>				
Customer Relations Specialist	1.00	0.00	1.00	48,493
Fleet Manager	1.00	0.00	1.00	61,362
Shop Supervisor ¹	0.50	0.00	0.50	27,927
Total Administration	2.50	0.00	2.50	137,782
 Total	 8.00	 0.00	 8.00	 364,832

Note: Allocations

Shop Supervisor¹ 50% 5110, 50% 5121

Fleet Services Fund

Maintenance

Appropriations Detail

Appropriations Detail

Account # 510-5110-519

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>					
12xx	Regular Salaries & Wages	6,237	(4,360)	212,596	227,051
1410	Overtime	0	0	1,500	1,500
2110	FICA	477	(334)	15,387	16,415
221x	Retirement	0	0	10,629	25,702
23xx	Insurance	0	0	56,415	49,961
2410	Workers' Compensation	0	0	6,718	7,492
262x	Other Payroll Benefits	(8,432)	(24,915)	316	0
TOTAL PERSONAL SERVICES		(1,718)	(29,609)	303,561	328,121
<u>OPERATING EXPENSES</u>					
4210	Postage	4	0	0	0
461x	Repairs & Maintenance- Vehicles	527,948	657,864	525,000	525,000
46xx	Repairs & Maintenance- Equipment	0	0	0	1,420
4920	Other Current Charges	98	0	0	0
4932	FM Inventory Over/Short	3,360	1,188	0	0
TOTAL OPERATING EXPENSES		531,410	659,052	525,000	526,420
TOTAL GENERAL FUND APPROPRIATIONS		529,692	629,443	828,561	854,541

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	303,561	328,121	24,560	8.09%
Operating Expenses	525,000	526,420	1,420	0.27%
TOTALS	828,561	854,541	25,980	3.14%

Significant Budget Changes:

The change in Personal Services is due to properly allocating the retirement (221x) expenses between the Fleet Maintenance division and the Administration division.

Fleet Services Fund

Maintenance

Appropriations Summary

Fleet Services Fund

Administration

Appropriations Detail

Appropriations Detail

Account # 510-5121-519

		ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
PERSONAL SERVICES					
12xx	Regular Salaries & Wages	307,278	325,008	133,391	137,782
1410	Overtime	2,598	703	1,500	1,000
15xx	Bonuses/Incentives	0	2,288	0	0
1641	Vacation/Terms & Buyout	4,473	10,596	0	0
2110	FICA	23,261	24,736	9,992	10,325
221x	Retirement	36,241	37,861	23,954	10,034
23xx	Insurance	64,338	72,296	21,035	15,978
2410	Workers' Compensation	7,081	7,637	1,152	1,190
262x	Other Payroll Benefits	26,633	4,973	317	318
TOTAL PERSONAL SERVICES		471,903	486,098	191,341	176,627
OPERATING EXPENSES					
31xx	Professional Services	1,779	578	0	0
3410	Contract Services	10,717	10,504	15,800	16,717
4010	Travel	193	375	200	200
41xx	Communication	825	677	908	908
4210	Postage	154	48	100	100
4310	Utilities	26,817	21,389	30,000	30,000
4510	Insurance	14,077	15,435	15,716	16,575
461x	Repairs & Maintenance- Vehicles	25,496	16,055	23,000	21,000
4620	Repairs & Maintenance- Building	4,870	101	5,000	3,000
4625	Repairs & Maintenance- Non-Build	0	0	500	500
46xx	Repairs & Maintenance- Equipment	3,987	3,710	3,740	2,120
4710	Printing & Binding	39	0	100	100
4911	Advertising- Other Ads	150	150	400	400
4932	FM Inventory Over/Short	179	1,096	0	0
5180	Minor Furniture/Equipment	11,115	2,885	4,500	4,500
5210	Operating Supplies	14,600	14,265	13,000	13,000
5215	Uniforms	2,710	1,588	1,715	2,275
5230	Fuel Purchases	7,989	5,537	7,000	7,000
5231	Generator Fuel	0	0	1,000	0
5410	Publications & Memberships	50	50	250	250
5520	Training	540	725	750	750
TOTAL OPERATING EXPENSES		126,287	95,168	123,679	119,395
OTHER USES					
9150	Auction Reserve	0	0	50,000	50,000
9101	Transfer to General Fund	0	0	1,151,988	1,053,841
9145	Transfer to Communication	0	28,859	0	0
TOTAL OTHER USES		0	28,859	1,201,988	1,103,841
TOTAL GENERAL FUND APPROPRIATIONS		598,190	610,125	1,517,008	1,399,863

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	191,341	176,627	(14,714)	-7.69%
Operating Expenses	123,679	119,395	(4,284)	-3.46%
Other Uses	1,201,988	1,103,841	(98,147)	-8.17%
TOTALS	1,517,008	1,399,863	(117,145)	-7.72%

Significant Budget Changes:

The change in Personal Services is due to properly allocating the retirement (221x) expenses between the Fleet Maintenance division and the Administration division.

Fleet Services Fund

Administration

Appropriations Summary

Fleet Services Fund

Capital Projects

Appropriations Detail

Appropriations Detail

Account # 510-5199-519

	ACTUAL 2016-17	ACTUAL 2017-18	ADOPTED 2018-19	ADOPTED 2019-20
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	13,715	1,868	0	0
2110 FICA	974	131	0	0
221x Retirement	686	93	0	0
23xx Insurance	3,020	488	0	0
2410 Workers' Compensation	433	59	0	0
TOTAL PERSONAL SERVICES	18,828	2,639	0	0
<u>OPERATING EXPENSES</u>				
5910 Depreciation	910,475	991,376	0	0
TOTAL OPERATING EXPENSES	910,475	991,376	0	0
<u>CAPITAL OUTLAY</u>				
6410 Machinery & Equipment	120	59,714	14,500	14,000
6413 Fleet Replace	1,567,575	1,197,887	2,680,600	1,870,500
6414 Fleet Refurbish	0	0	0	0
TOTAL CAPITAL OUTLAY	1,567,695	1,257,601	2,695,100	1,884,500
<u>OTHER USES</u>				
9160 Reserve/Future Capital	0	0	0	0
9999 WIP Contra	(1,586,523)	(1,260,241)	0	0
TOTAL OTHER USES	(1,586,523)	(1,260,241)	0	0
TOTAL GENERAL FUND APPROPRIATIONS	910,475	991,375	2,695,100	1,884,500

Appropriations Summary

	ADOPTED 2018-19	ADOPTED 2019-20	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	0	0	0.00%
Capital Outlay	2,695,100	1,884,500	(810,600)	-30.08%
Other Uses	0	0	0	0.00%
TOTALS	2,695,100	1,884,500	(810,600)	-30.08%

Fleet Services Fund

Capital Projects

Appropriations Summary

Fleet Services Fund

Project Schedule

Project Schedule

Machinery & Equipment

PD Fuel Site Motors	14,000
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Replacement Vehicles

Electric-	
2003 International Derrick (#490)	270,000
Police-	
2010 Tahoe (#8055)	45,000
2011 Crown Victoria (#8105)	45,000
2012 Charger (#8110)	45,000
Fire-	
1998 International Pumper (#657)	500,000
Wastewater-	
1999 Mack Semi Tractor (#7038)	105,000
2008 Kubota UTV (#7064)	12,000
2006 F350 Crane (#7037)	85,500
Solid Waste-	
2009 Sterling Lightning Loader (#930)	140,000
1999 Mack Rolloff (#902)	160,000
2012 Mack Front Loader (#948)	280,000
Stormwater-	
1998 Case Backhoe (#941)	85,000
Public Works Grounds-	
2007 Kubota Zero Turn Mower (#2065)	8,000
Recreation-	
2008 Kubota RTV (#2021)	12,000
Customer Service-	
2006 Ford Ranger (#188)	26,000
Building Permits-	
2006 Ford F150 (#14)	26,000
2006 Ford F150 (#16)	26,000

Total FY 19-20	<u>1,884,500</u>
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RESOLUTION NO. 10,509

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LEESBURG, FLORIDA,
ADOPTING THE FISCAL YEAR 2019-20 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 2019-20 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 2019-20; 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 2019-20;

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 2019-20 as reflected below, including all modifications or amendments made during this meeting, are hereby adopted as the budget for Fiscal Year 2019-20 for the City of Leesburg, Florida:

GENERAL FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Current Ad Valorem Taxes	
(Based on an assessed value of \$1,430,585,490*4.2678 Mills*95% less CRA's)	5,154,848
Other Taxes	4,960,515
Licenses and Permits	1,527,500
Intergovernmental Revenue	2,877,272
Charges for Services	803,494
Fines and Forfeits	208,700
Miscellaneous Revenues	910,432
Total Estimated Revenues	16,442,761
Other Financing Sources:	
Transfers from other Funds	10,600,362
Fund Balance Appropriated	3,500,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	30,543,123

PROPOSED APPROPRIATIONS

General Government	4,035,413
Public Safety	15,764,933
Physical Environment	114,330
Transportation	1,336,107
Economic Environment	167,404
Human Services	6,600
Culture/Recreation	3,740,064
Other Uses	243,073
Non Expenditures:	
Transfers to other Funds	5,035,199
Reserve for Future Use	100,000
TOTAL PROPOSED APPROPRIATIONS	30,543,123

HOUSING ASSISTANCE FUND

Miscellaneous Revenues	118,252
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	118,252
PROPOSED APPROPRIATIONS	
Economic Environment	118,252
TOTAL PROPOSED APPROPRIATIONS	118,252

STORMWATER FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Charges for Services	1,597,691
Miscellaneous Revenues	39,262
Total Estimated Revenues	1,636,953

Other Financing Sources:

Fund Balance Appropriated	100,951
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,737,904

PROPOSED APPROPRIATIONS

Physical Environment	1,737,904
TOTAL PROPOSED APPROPRIATIONS	1,737,904

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

Current Ad Valorem Taxes	180,605
(Based on an assessed value of \$44,545,224*4.2678 Mills*95%)	
Intergovernmental Revenue	252,676
Miscellaneous Revenues	7,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	440,281

PROPOSED APPROPRIATIONS

Economic Environment	274,768
Non Expenditures:	
Debt Service	101,216
Reserve for Future Use	64,297
TOTAL PROPOSED APPROPRIATIONS	440,281

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

Current Ad Valorem Taxes	135,529
(Based on an assessed value of \$33,427,391*4.2678 Mills*95%)	
Intergovernmental Revenue	189,612
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	325,141

PROPOSED APPROPRIATIONS

Economic Environment	229,123
Non Expenditures:	
Debt Service	96,018
TOTAL PROPOSED APPROPRIATIONS	325,141

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

Current Ad Valorem Taxes	329,198
(Based on an assessed value of \$81,194,998*4.2678 Mills*95%)	
Intergovernmental Revenue	460,567
Miscellaneous Revenues	11,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	800,765

PROPOSED APPROPRIATIONS

Economic Environment	3,946
Non Expenditures:	
Debt Service	444,543
Reserve for Future Use	352,276
TOTAL PROPOSED APPROPRIATIONS	800,765

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

Other Financing Sources:

Transfers from other Funds	1,535,199
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TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,535,199
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PROPOSED APPROPRIATIONS

Non Expenditures:

Debt Service	1,535,199
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TOTAL PROPOSED APPROPRIATIONS	1,535,199
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CAPITAL PROJECTS FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Other Financing Sources:

Transfers from other Funds	4,745,264
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TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	4,745,264
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PROPOSED APPROPRIATIONS

General Government	1,320,264
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Transportation	400,000
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Culture/Recreation	3,025,000
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TOTAL PROPOSED APPROPRIATIONS	4,745,264
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ELECTRIC FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Charges for Services	66,611,175
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Miscellaneous Revenues	604,894
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Other Sources	400,000
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Total Estimated Revenues:	67,616,069
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Other Financing Sources:

Fund Balance Appropriated- Renewal & Replacement	3,868,340
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TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	71,484,409
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PROPOSED APPROPRIATIONS

Physical Environment	63,441,145
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Non Expenditures:

Transfers to other Funds	5,481,635
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Debt Service	2,561,629
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TOTAL PROPOSED APPROPRIATIONS	71,484,409
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GAS FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Charges for Services	7,556,087
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Miscellaneous Revenues	93,000
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Other Sources	75,000
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TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	7,724,087
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PROPOSED APPROPRIATIONS

Physical Environment	6,586,588
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Non Expenditures:

Transfers to other Funds	783,265
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Debt Service	354,234
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TOTAL PROPOSED APPROPRIATIONS	7,724,087
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WATER FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Licenses and Permits	201,124
Charges for Services	8,612,551
Miscellaneous Revenues	141,122
Other Sources	96,800
Total Estimated Revenues:	9,051,597
Other Financing Sources:	
Fund Balance Appropriated- Renewal & Replacement	836,500
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	9,888,097

PROPOSED APPROPRIATIONS

Physical Environment	7,023,626
Non Expenditures:	
Transfers to other Funds	989,769
Debt Service	1,547,457
Reserves- Contributions to Retained Earnings	327,245
TOTAL PROPOSED APPROPRIATIONS	9,888,097

WASTEWATER FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Licenses and Permits	467,280
Charges for Services	11,779,055
Miscellaneous Revenues	268,803
Total Estimated Revenues	12,515,138
Other Financing Sources:	
Fund Balance Appropriated- Renewal & Replacement	1,552,000
Fund Balance Appropriated- Private Sources	3,729,971
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	17,797,109

PROPOSED APPROPRIATIONS

Physical Environment	15,434,432
Non Expenditures:	
Transfers to other Funds	897,152
Debt Service	1,465,525
TOTAL PROPOSED APPROPRIATIONS	17,797,109

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

Charges for Services	4,362,178
Miscellaneous Revenues	24,159
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	4,386,337

PROPOSED APPROPRIATIONS

Physical Environment	3,804,038
Non Expenditures:	
Transfers to other Funds	582,299
TOTAL PROPOSED APPROPRIATIONS	4,386,337

AIRPORT FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Licenses and Permits	15,795
Intergovernmental Revenue	3,523,500
Charges for Services	183,438
Miscellaneous Revenues	1,127,050
Total Estimated Revenues	4,849,783
Other Financing Sources:	
Fund Balance Appropriated	99,977
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	4,949,760

PROPOSED APPROPRIATIONS

Transportation	4,949,760
TOTAL PROPOSED APPROPRIATIONS	4,949,760

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

Other Taxes	199,426
Miscellaneous Revenues	1,558,313
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,757,739

PROPOSED APPROPRIATIONS

General Government	1,120,000
Non Expenditures:	
Reserves- Contributions to Fund Balance	637,739
TOTAL PROPOSED APPROPRIATIONS	1,757,739

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

Other Taxes	141,149
Miscellaneous Revenues	1,552,427
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,693,576

PROPOSED APPROPRIATIONS

General Government	1,400,000
Non Expenditures:	
Reserves- Contributions to Fund Balance	293,576
TOTAL PROPOSED APPROPRIATIONS	1,693,576

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

Miscellaneous Revenues	3,388,808
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	3,388,808

PROPOSED APPROPRIATIONS

General Government	3,015,000
Non Expenditures:	
Reserves- Contributions to Fund Balance	373,808
TOTAL PROPOSED APPROPRIATIONS	3,388,808

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

Charges for Services	6,104,986
Miscellaneous Revenues	394,000
Total Estimated Revenues	6,498,986
Other Financing Sources:	
Transfers from other Funds	204,183
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	6,703,169

PROPOSED APPROPRIATIONS

General Government	6,703,169
TOTAL PROPOSED APPROPRIATIONS	6,703,169

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

Charges for Services	611,144
Miscellaneous Revenues	18,000
Total Estimated Revenues	629,144

Other Financing Sources:

Fund Balance Appropriated	135,681
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TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	764,825
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PROPOSED APPROPRIATIONS

General Government	560,642
Non Expenditures:	

Transfers to other Funds	204,183
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TOTAL PROPOSED APPROPRIATIONS	764,825
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RISK MANAGEMENT FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Charges for Services	727,698
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TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	727,698
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PROPOSED APPROPRIATIONS

General Government	727,698
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TOTAL PROPOSED APPROPRIATIONS	727,698
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FLEET SERVICES FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Charges for Services	3,030,983
Miscellaneous Revenues	45,000
Total Estimated Revenues	3,075,983

Other Financing Sources:

Transfers from other Funds	1,053,841
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Fund Balance Appropriated	9,080
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TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	4,138,904
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PROPOSED APPROPRIATIONS

General Government	3,085,063
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Non Expenditures:

Transfers to other Funds	1,053,841
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TOTAL PROPOSED APPROPRIATIONS	4,138,904
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DISCRETIONARY SALES TAX FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Other Taxes	2,259,381
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TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	2,259,381
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PROPOSED APPROPRIATIONS

Non Expenditures:

Transfers to other Funds	2,259,381
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TOTAL PROPOSED APPROPRIATIONS	2,259,381
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GAS TAX FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Other Taxes	627,125
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Intergovernmental Revenue	200,000
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TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	827,125
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PROPOSED APPROPRIATIONS

Non Expenditures:

Transfers to other Funds	827,125
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TOTAL PROPOSED APPROPRIATIONS	827,125
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BUILDING PERMITS FUND**ESTIMATED REVENUES AND OTHER RECEIPTS**

Licenses and Permits	850,000
Charges for Services	3,000
Miscellaneous Revenues	15,000
Other Sources	19,200
Total Estimated Revenues	887,200

Other Financing Sources:

Fund Balance Appropriated	395,179
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TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,282,379
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PROPOSED APPROPRIATIONS

Public Safety	1,282,379
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TOTAL PROPOSED APPROPRIATIONS	1,282,379
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POLICE FORFEITURE FUND**ESTIMATED REVENUES AND OTHER RECEIPTS****Other Financing Sources:**

Fund Balance Appropriated	7,000
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TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	7,000
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PROPOSED APPROPRIATIONS

Public Safety	7,000
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TOTAL PROPOSED APPROPRIATIONS	7,000
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POLICE EDUCATION RECEIPTS FUND**ESTIMATED REVENUES AND OTHER RECEIPTS****Other Financing Sources:**

Fund Balance Appropriated	6,000
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TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	6,000
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PROPOSED APPROPRIATIONS

Public Safety	6,000
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TOTAL PROPOSED APPROPRIATIONS	6,000
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RECREATION IMPACT FEES FUND**ESTIMATED REVENUES AND OTHER RECEIPTS****Other Financing Sources:**

Fund Balance Appropriated	25,000
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TOTAL ESTIMATED REVENUE AND OTHER RECEIPTS	25,000
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PROPOSED APPROPRIATIONS**Non Expenditures:**

Transfers to other Funds	25,000
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TOTAL PROPOSED APPROPRIATIONS	25,000
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ALL FUNDS**ESTIMATED REVENUES AND OTHER RECEIPTS**

Ad Valorem Taxes	5,800,180
Other Taxes	8,187,596
Licenses and Permits	3,061,699
Intergovernmental Revenue	7,503,627
Charges for Services	111,983,480
Fines and Forfeits	208,700
Miscellaneous Revenues	10,316,522
Other Sources	591,000
Total Estimated Revenues	147,652,804

Other Financing Sources:

Transfers from other Funds	18,138,849
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Fund Balance Appropriated- Renewal & Replacement	6,256,840
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Fund Balance Appropriated- Private Sources	3,729,971
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Fund Balance Appropriated	4,278,868
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TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	180,057,332
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ALL FUNDS (cont.)

PROPOSED APPROPRIATIONS

General Government	21,967,249
Public Safety	17,060,312
Physical Environment	98,142,063
Transportation	6,685,867
Economic Environment	793,493
Human Services	6,600
Culture/Recreation	6,765,064
Other Uses	243,073
Non Expenditures:	
Transfers to other Funds	18,138,849
Debt Service	8,105,821
Reserve for Future Use	516,573
Reserves- Contributions to Fund Balance	1,305,123
Reserves- Contributions to Retained Earnings	327,245
TOTAL PROPOSED APPROPRIATIONS	180,057,332

SECTION II.

This resolution shall become effective October 1, 2019.

PASSED AND ADOPTED at a regular meeting of the City Commission of the City of Leesburg, Florida held the 23rd day of September 2019.

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>
GFAST	1252693	Meter Reading Tablets (6)	Governmental Revenue	31,000
Total Finance Department				<u>31,000</u>

INFORMATION TECHNOLOGY

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
GFAST	1253496	PD Switch	Governmental Revenue	42,000
GFAST	1253497	Virtual Desktop Infrastructure Hardware	Governmental Revenue	65,000
GFAST	1253498	Wireless Hardware for Parking Garage & PD Tower	Governmental Revenue	12,000
GFAST	1253500	UPS for Electric	Governmental Revenue	33,254
GFAST	1253501	UPS for Public Works	Governmental Revenue	22,275
Total Information Technology Department				<u>174,529</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	1253654	Road Resurfacing	Gas Tax	250,000
310051	1253655	Beverly Shores Sidewalks	Gas Tax	150,000
<u>Facilities</u>				
310051	1253672	Historical Society Roof	Transfer from Solid Waste	15,000
310051	1253673	Annex Incubator Roof	Transfer from Solid Waste	55,264
310051	1253674	Corrine Williams Playground Renovations	Discretionary Sales Tax	50,000
310051	1253675	Susan Street Improvements	Discretionary Sales Tax	150,000
310051	1253679	Public Restroom Renovations (75,000)	Discretionary Sales Tax	23,796
			Transfer from Solid Waste	51,204
310051	1253681	Venetian Gardens Phase IV (Marina Slips)	Transfer from General Fund	500,000
310051	1253682/1	Sleepy Hollow Playground/Basketball Court	Discretionary Sales Tax	125,000
310051	1253682/2	Sleepy Hollow Concession Area Improvements	Discretionary Sales Tax	100,000
310051	1253682/3	Sleepy Hollow Irrigation	Discretionary Sales Tax	200,000
310051	1253683	ADA Compliance	Transfer from Solid Waste	50,000
GFAST	1253689	Pole Barn	Governmental Revenue	15,000
GFAST	1253690	HVAC units	Governmental Revenue	50,000
Total Public Works Department				<u>1,785,264</u>

Capital Improvement Program (Continued)

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
GFAST	1253692	Upgrade Audio Visual Systems in meeting rooms (50,000)	Governmental Revenue	27,343
			Discretionary Sales Tax	22,657

Total Library Department	50,000
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RECREATION

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
310081		Rails to Trails	Recreation Impact Fees	25,000
310051	1253677	Teen Center	Transfer from General Fund	1,500,000
310081	1169883	Additional New Pool Funds	Transfer from General Fund	1,500,000
GFAST	1253698	Spray Rig	Governmental Revenue	35,000
GFAST	1253699	Trailer to haul mower	Governmental Revenue	7,000

Marina

GFAST	1253700	Private watercraft dock for 2	Governmental Revenue	5,000
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Total Marina	5,000
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Total Recreation Department	3,072,000
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Funding Source

Governmental Revenue	344,872
Discretionary Sales Tax	671,453
Transfer from General Fund	3,500,000
Transfer from Solid Waste Fund	171,468
Recreation Impact Fees	25,000
Gas Tax	400,000

Total General Government Funding Sources	5,112,793
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Enterprise Funds

STORMWATER

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
		<u>Drainage Improvements</u>		
140002		Ponds	Current Revenue	500,000
140002		Curbs, gutters & inlets	Current Revenue	25,000
140002		Miscellaneous Small projects	Current Revenue	100,000

Total Stormwater Department	625,000
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Funding Source

Current Revenue	625,000
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Total Stormwater Funding Sources	625,000
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Capital Improvement Program (Continued)

ELECTRIC

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
410001	Various Meters		Renewal & Replacement	20,000
410002	Various Transformers (628,000)		Renewal & Replacement	603,000
			Customer Contribution	25,000
410003	Various Capacitors		Renewal & Replacement	114,500
410004	Various <u>Distribution Lines (1,525,000)</u>		Customer Contribution	235,000
			Renewal & Replacement	1,290,000
410005	Various Sectionalizing Equipment		Renewal & Replacement	135,000
410006	Various <u>Lights (475,000)</u>		Customer Contribution	55,000
			Renewal & Replacement	420,000
410008	Various Other equipment		Renewal & Replacement	50,000
410010	Various <u>Subdivisions (250,000)</u>		Customer Contribution	85,000
			Renewal & Replacement	165,000
410011	Various Reconductoring		Renewal & Replacement	600,000
410012	Various Substations		Renewal & Replacement	355,000
410013	Various Structures		Renewal & Replacement	15,840
Total Electric Department				<u><u>4,168,340</u></u>
<u>Funding Source</u>				
Customer Contribution				400,000
Renewal & Replacement				3,768,340
Total Electric Funding Sources				<u><u>4,168,340</u></u>

Capital Improvement Program (Continued)

GAS

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
420001	Various	<u>Meters (289,164)</u>		
		Regular meters	Current Revenue	57,540
		ERT meters	Current Revenue	231,624
420003	Various	Tools & Equipment		
		Flame Pack & Mower	Current Revenue	14,200
420008	Various	Regulators	Current Revenue	12,554
420009	Various	Farm Tap/ Industrial Equip	Current Revenue	108,835
420010	Various	Services	Current Revenue	237,031
Total Gas Department				<u>661,784</u>
<u>Funding Source</u>				
Current Revenue				661,784
Total Gas Funding Sources				<u>661,784</u>

WATER

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
430002		<u>Mains</u>		
		System wide improvements	Renewal & Replacement	400,000
430003		<u>Tools & Equipment</u>		
		Handheld Meter Device	Renewal & Replacement	5,000
430006		<u>Plant & Storage (183,500)</u>		
		Turnpike Operations Roof	Current Revenue	8,500
		Well Rehabilitation	Renewal & Replacement	75,000
		Water Treatment Facility Maintenance	Renewal & Replacement	100,000
Total Water Department				<u>588,500</u>
<u>Funding Source</u>				
Current Revenue				8,500
Renewal & Replacement				580,000
Total Water Funding Sources				<u>588,500</u>

Capital Improvement Program (Continued)

WASTEWATER

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
440002		<u>Collecting Sewers (6,700,000)</u>		
		Turnpike Plant Expansion	Current Revenue	6,000,000
		Line under Building	Renewal & Replacement	200,000
		Lift Station Rehabilitation	Renewal & Replacement	500,000
440003		<u>Other Equipment (195,000)</u>		
		Pump Packages	Renewal & Replacement	40,000
		Hand held meter reader device	Renewal & Replacement	5,000
		Discharge Pipe Replacement	Renewal & Replacement	50,000
		Vitrified Clay Pipe	Renewal & Replacement	100,000
440006		<u>Treatment Plant (200,000)</u>		
		Turnpike Plant	Renewal & Replacement	100,000
		Canal Street	Renewal & Replacement	100,000
Total Wastewater Department				<u>7,095,000</u>
<u>Funding Source</u>				
Renewal & Replacement				1,095,000
Current Revenue				6,000,000
Total Wastewater Funding Sources				<u>7,095,000</u>

AIRPORT

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
480002		<u>Buildings</u>		
	1253798	Customs Facility Upgrades	Current Revenue	100,000
480003		<u>Improvements (4,077,000)</u>		
	1253799	SW Access Road & UT Design (927,000)	State Grant	463,500
			Current Revenue	463,500
	1218363/2	RW 13/31 Rehab Construction (3,000,000)	Federal Grant	2,700,000
			State Grant	240,000
			Current Revenue	60,000
	1253802	ATCT Gate X Switch (150,000)	State Grant	120,000
			Current Revenue	30,000
480004		<u>Other Equipment</u>		
	1253804	Ford Explorer 4x4 vehicle	Current Revenue	30,000
Total Airport Department				<u>4,207,000</u>
<u>Funding Source</u>				
Federal Grant				2,700,000
State Grant				823,500
Current Revenue				683,500
Total Airport Funding Sources				<u>4,207,000</u>

Capital Improvement Program (Continued)

Special Revenue Fund

CARVER HEIGHTS CRA

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
170001	1254088	Resource Center Sign	Current Revenue	30,000
Total Carver Heights CRA				<u>30,000</u>
<u>Funding Source</u>				
Current Revenue				30,000
Total Carver Heights CRA Sources				<u>30,000</u>

FLEET

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
FLEET		<u>Machinery & Equipment</u>		
	1253980	PD Fuel Site Motors	Current Revenue	14,000
FLEET		<u>Replacement Vehicles (1,870,500)</u>		
	1253983	Electric- 2003 International Derick (#490)	Discretionary Sales Tax	270,000
	1253984	Police- 2010 Tahoe (#8055)	Current Revenue	45,000
	1253986	Police- 2011 Crown Victoria (#8105)	Current Revenue	45,000
	1253987	Police- 2012 Charger (#8110)	Current Revenue	45,000
	1253991	Fire- 1998 International Pumper (#657)	Current Revenue	500,000
	1253993	WWT- 1999 Mack Semi Tractor (#7038)	Discretionary Sales Tax	105,000
	1253994	WWT- 2008 Kubota UTV (#7064)	Discretionary Sales Tax	12,000
	1253996	WWT- 2006 F350 Crane (#7037)	Discretionary Sales Tax	85,500
	1253997	Solid Waste- 2009 Sterling Lightning Loader (#930)	Discretionary Sales Tax	140,000
	1253999	Solid Waste- 1999 Mack Rolloff (#902)	Discretionary Sales Tax	160,000
	1254000	Solid Waste- 2012 Mack Front Loader (#948)	Discretionary Sales Tax	280,000
	1254001	Stormwater- 1998 Case Backhoe (#941)	Current Revenue	85,000
	1254002	Public Works- 2007 Kubota Zero Turn Mower (#2065)	Current Revenue	8,000
	1254019	Recreation- 2008 Kubota RTV (#2021) (\$12,000)	Discretionary Sales Tax	1,341
			Current Revenue	10,659
	1254020	Customer Service- 2006 Ford Ranger (#188)	Current Revenue	26,000
	1254021	Building - 2006 Ford F150 (#14)	Current Revenue	26,000
	1254023	Building - 2006 Ford F150 (#16)	Current Revenue	26,000
Total Fleet Department				<u>1,884,500</u>
<u>Funding Source</u>				
Current Revenue				830,659
Discretionary Sales Tax				1,053,841
Total Fleet Funding Sources				<u>1,884,500</u>

Capital Improvement Program (Continued)

BUILDING PERMITS

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
GFAST	1254074	New Software	Current Revenue	328,000
GFAST	1254075	Truck	Current Revenue	26,000

Total Building Permits	354,000
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Funding Source

Current Revenue	354,000
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Total Building Permits Funding Sources	354,000
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TOTAL COSTS

General Government	5,112,793
Stormwater	625,000
Electric	4,168,340
Gas	661,784
Water	588,500
Wastewater	7,095,000
Airport	4,207,000
Carver Heights CRA	30,000
Fleet	1,884,500
Building Permits	354,000
Total Costs	24,726,917

Funding Source

Current Revenue	9,193,443
Discretionary Sales Tax	1,725,294
Federal Grant	2,700,000
State Grant	823,500
Renewal & Replacement	5,443,340
Transfer from General Fund	3,500,000
Transfer from Solid Waste Fund	171,468
Recreation Impact Fees	25,000
Gas Tax	400,000
Governmental Revenue	344,872
Customer Contribution	400,000
Total Funding Sources	24,726,917



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Capital Improvement Program Operating Costs

Department	Item Description	Long-term Operating Costs Associated	Amount	2019-20	2020-21	2021-22	2022-23	2023-24
Finance	Meter Reading Tablets (6)	Ongoing maintenance fees	\$ 31,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Information Technology	PD Switch	Ongoing maintenance fees	\$ 42,000					\$ 4,500
Information Technology	Virtual Desktop Infrastructure Hardware	Ongoing maintenance fees	\$ 65,000					\$ 2,400
Information Technology	Wireless Hardware	No impact to operating budget	\$ 12,000					
Information Technology	UPS for Electric	Ongoing maintenance fees	\$ 33,254					\$ 4,000
Information Technology	UPS for Public Works	Ongoing maintenance fees	\$ 22,275					\$ 2,500
Public Works	Road Resurfacing	No impact to operating budget	\$ 250,000					
Public Works	Beverly Shores Sidewalks	No impact to operating budget	\$ 150,000					
Public Works	Historical Society Roof	Ongoing maintenance fees	\$ 15,000				\$ 3,000	\$ 3,000
Public Works	Annex Incubator Roof	Ongoing maintenance fees	\$ 55,264				\$ 11,064	\$ 11,100
Public Works	Corrine Williams Playground Renovations	Ongoing maintenance fees	\$ 50,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Public Works	Susan Street Improvements	Ongoing maintenance fees	\$ 150,000	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Public Works	Teen Center	Ongoing operating & maintenance fees	\$ 1,500,000		\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Public Works	Public Restroom Renovations	No impact to operating budget	\$ 75,000					
Public Works	Venetian Gardens Phase IV (Marina Slips)	Ongoing maintenance fees	\$ 500,000		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Public Works	Sleepy Hollow Playground/Basketball Crt	Ongoing maintenance fees	\$ 125,000	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Public Works	Sleepy Hollow Concession Area Improv.	Ongoing maintenance fees	\$ 100,000	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350
Public Works	Sleepy Hollow Irrigation	No impact to operating budget	\$ 200,000					
Public Works	ADA Compliance	No impact to operating budget	\$ 50,000					
Public Works	Pole Barn	Ongoing maintenance fees	\$ 15,000	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
Public Works	HVAC units	Ongoing maintenance fees	\$ 50,000	\$ (1,500)	\$ (1,500)	\$ (1,500)	\$ (1,500)	\$ (1,500)
Library	Upgrade Audio Visual Sys./meeting rooms	Ongoing service agreement	\$ 50,000			\$ 2,000	\$ 2,000	\$ 2,000
Recreation	Rails to Trails	No impact to operating budget	\$ 25,000					
Recreation	Additional New Pool funds	Ongoing operating & maintenance fees	\$ 1,500,000			\$ 75,000	\$ 75,000	\$ 75,000
Recreation	Spray Rig	Ongoing operating & maintenance fees	\$ 35,000		\$ 500	\$ 500	\$ 500	\$ 500
Recreation	Trailer to haul mower	Ongoing operating & maintenance fees	\$ 7,000		\$ 75	\$ 75	\$ 75	\$ 75
Recreation	Private watercraft dock for 2	No impact to operating budget	\$ 5,000					
Stormwater	Ponds	No impact to operating budget	\$ 500,000					
Stormwater	Curbs, gutters & Inlets	No impact to operating budget	\$ 25,000					
Stormwater	Miscellaneous small projects	No impact to operating budget	\$ 100,000					
Electric	Meters	Ongoing maintenance fees	\$ 20,000	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Electric	Transformers	Ongoing maintenance fees	\$ 628,000	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000
Electric	Capacitors	Ongoing maintenance fees	\$ 114,500	\$ 2,000	\$ 2,250	\$ 2,500	\$ 2,750	\$ 3,000
Electric	Distribution Lines	Ongoing maintenance fees	\$ 1,525,000	\$ 28,000	\$ 28,000	\$ 30,000	\$ 32,500	\$ 35,000
Electric	Sectionalizing Equipment	Ongoing maintenance fees	\$ 135,000	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,500	\$ 3,500
Electric	Lights	Ongoing maintenance fees	\$ 475,000	\$ 3,000	\$ 3,000	\$ 3,500	\$ 3,500	\$ 4,000
Electric	Other Equipment	Ongoing maintenance fees	\$ 50,000	\$ 5,000	\$ 5,000	\$ 7,500	\$ 10,000	\$ 10,000
Electric	Subdivisions	Ongoing maintenance fees	\$ 250,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000
Electric	Reconductoring	Ongoing maintenance fees	\$ 600,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 7,500	\$ 7,500
Electric	Substations	Ongoing maintenance fees	\$ 355,000	\$ 5,000	\$ 5,000	\$ 7,500	\$ 10,000	\$ 10,000
Electric	Structures	Ongoing maintenance fees	\$ 15,840	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000

Capital Improvement Program Operating Costs (Continued)

Department	Item Description	Long-term Operating Costs Associated	Amount	2019-20	2020-21	2021-22	2022-23	2023-24
Gas	Meters	Leak survey, meter reading costs	\$ 289,164	\$ 70	\$ 70	\$ 420	\$ 70	\$ 70
Gas	Tools & Equipment	Annual calibration	\$ 14,200	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450
Gas	Regulators	Leak survey	\$ 12,554			\$ 350		
Gas	Farm/Tap/Industrial Equipment	Inspections	\$ 108,835	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
Gas	Services	Leak survey	\$ 237,031			\$ 350		
Water	System Wide Improvements	No impact to operating budget	\$ 400,000					
Water	Tools & Equipment	Replaced an outdated unit	\$ 5,000					
Water	Plant & Storage	No impact to operating budget	\$ 183,500					
Wastewater	Turnpike Plant Expansion	Ongoing maintenance fees	\$ 6,000,000	\$ 15,000	\$ 10,000	\$ 15,000	\$ 10,000	\$ 10,000
Wastewater	Line Under Building	No impact to operating budget	\$ 200,000					
Wastewater	Lift Station Rehabilitation	No impact to operating budget	\$ 500,000					
Wastewater	Other Equipment	Ongoing maintenance fees	\$ 195,000	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300
Wastewater	Treatment Plant (Turnpike)	Ongoing maintenance fees	\$ 100,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Wastewater	Treatment Plant (Canal St.)	Ongoing maintenance fees	\$ 100,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Airport	Customs Facility Upgrades	Ongoing support and maintenance fees	\$ 100,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Airport	SW Access Road & UT Design	No impact to operating budget	\$ 927,000					
Airport	RW 13/31 Rehab Construction	Routine maintenance	\$ 3,000,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Airport	ATCT Gate X Switch	Annual equipment inspection	\$ 150,000	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
Airport	Ford Explorer 4x4 vehicle	Ongoing operating & maintenance fees	\$ 30,000	\$ 200	\$ 200	\$ 300	\$ 400	\$ 400
Carver Heights CRA	Resource Center Sign	Ongoing operating & maintenance fees	\$ 30,000		\$ 300	\$ 300	\$ 300	\$ 300
Fleet	PD Fuel Site Motors	Ongoing maintenance fees	\$ 14,000	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,000)
Fleet	Replacement vehicles	Routine maintenance	\$ 1,870,500	\$ 37,500	\$ 56,250	\$ 93,525	\$ 93,525	\$ 93,525
Building Permits	New Software	Ongoing support and maintenance fees	\$ 328,000	\$ 65,600	\$ 67,568	\$ 69,595	\$ 71,682	\$ 73,832
Building Permits	Truck	Ongoing maintenance and lease fees	\$ 26,000	\$ 3,600	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
		Total	\$24,726,917					

2019-20 PAYGRADES

Job Classification/Title	Pay Grade	Old Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
Accountant I	120		15.56	22.86	32,364.80	47,548.80
Accountant II	122		16.81	24.69	34,964.80	51,355.20
Accountant III	124		18.17	26.69	37,793.60	55,515.20
Accountant IV	126		19.64	28.84	40,851.20	59,987.20
Accounting Operations Supervisor	128		21.23	31.18	44,158.40	64,854.40
Accounting Specialist I	114		12.34	18.10	25,667.20	37,648.00
Accounting Specialist II	117		13.85	20.34	28,808.00	42,307.20
Administrative Assistant I	117		13.85	20.34	28,808.00	42,307.20
Administrative Assistant II	119		14.97	21.98	31,137.60	45,718.40
Airport Maintenance Technician	115		12.83	18.81	26,686.40	39,124.80
Airport Manager	129		22.07	32.42	45,905.60	67,433.60
Alternate Crossing Guard	999		8.46			
Assistant Customer Accounts Manager	126		19.64	28.84	40,851.20	59,987.20
Assistant Service Planner	128		21.23	31.18	44,158.40	64,854.40
Athletic Supervisor	123		17.47	25.67	36,337.60	53,393.60
Benefits & Compensation Coordinator	123		17.47	25.67	36,337.60	53,393.60
Book Store Manager	999		8.46			
Budget Analyst	124		18.17	26.69	37,793.60	55,515.20
Budget Manager	136		29.02	42.59	60,361.60	88,587.20
Building Inspector I	131		23.88	35.04	49,670.40	72,883.20
Building Inspector II	132		24.81	36.43	51,604.80	75,774.40
Building Inspector III	136		29.02	42.59	60,361.60	88,587.20
Building Inspector Trainee	121		16.18	23.75	33,654.40	49,400.00
Building Official	139		32.62	47.91	67,849.60	99,652.80
Business Analyst	123		17.47	25.67	36,337.60	53,393.60
Buyer	120		15.56	22.86	32,364.80	47,548.80
Chief Plant Operator	130		22.96	33.70	47,756.80	70,096.00
City Clerk	137		30.17	44.30	62,753.60	92,144.00
Civilian Investigator	127		20.42	30.00	42,473.60	62,400.00
Clerical Assistant	112		11.42	16.74	23,753.60	34,819.20
Code Enforcement Officer	121		16.18	23.75	33,654.40	49,400.00
Computer System Analyst	128		21.23	31.18	44,158.40	64,854.40
Computer Technician	123		17.47	25.67	36,337.60	53,393.60
Contract Supervisor	L4		45.24	45.24	94,099.20	94,099.20
Crew Leader	127		20.42	30.00	42,473.60	62,400.00
Crime Analyst	124		18.17	26.69	37,793.60	55,515.20
Customer Accounts Manager	135		27.90	40.96	58,032.00	85,196.80
Customer Relations Specialist	121		16.18	23.75	33,654.40	49,400.00
Customer Relations Supervisor	123		17.47	25.67	36,337.60	53,393.60
Customer Service Operations Supervisor	123		17.47	25.67	36,337.60	53,393.60
Customer Service Specialist	119		14.97	21.98	31,137.60	45,718.40
Deputy Building Official	137		30.17	44.30	62,753.60	92,144.00
Deputy City Clerk	120		15.56	22.86	32,364.80	47,548.80
Deputy City Manager Economic/Community Svcs	142		36.69	53.87	76,315.20	112,049.60
Deputy Director of Public Works	137		30.17	44.30	62,753.60	92,144.00
Deputy Finance Director	139		32.62	47.91	67,849.60	99,652.80
Deputy Fire Chief	139		32.62	47.91	67,849.60	99,652.80
Development Review Coordinator	130		22.96	33.70	47,756.80	70,096.00
Director of Electric	147		44.60	65.44	92,768.00	136,115.20
Director of Housing	137		30.17	44.30	62,753.60	92,144.00
Director of Human Resources	142		36.69	53.87	76,315.20	112,049.60
Director of Public Works	147	144	44.60	65.44	92,768.00	136,115.20
Distribution Foreman	127		20.42	30.00	42,473.60	62,400.00
Distribution Technician	116		13.34	19.57	27,747.20	40,705.60
Electric Apprentice Lineman	401		Included in apprentice standards			
Electric Apprentice Substation	401		Included in apprentice standards			

2019-20 PAYGRADES (Continued)

Job Classification/Title	Pay Grade	Old Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
Electric Line Crew Leader	L4		45.24	45.24	94,099.20	94,099.20
Electric Lineman	L2		43.18	43.18	89,814.40	89,814.40
Electric Meter Supervisor	L4	135	45.24	45.24	94,099.20	94,099.20
Electric Meter Tech Apprentice	401		Included in apprentice standards			
Electric Meter Technician	L2		43.18	43.18	89,814.40	89,814.40
Electric Senior Systems Operator	133		25.81	37.88	53,684.80	78,790.40
Electric Senior Systems Operator/NERC Comp	133		25.81	37.88	53,684.80	78,790.40
Electric Service Planner	131		23.88	35.04	49,670.40	72,883.20
Electric Service Planning Supervisor	L4	135	45.24	45.24	94,099.20	94,099.20
Electric Service Technician	L3		44.21	44.21	91,956.80	91,956.80
Electric Substation Supervisor	L4	135	45.24	45.24	94,099.20	94,099.20
Electric Substation Technician II	L2		43.18	43.18	89,814.40	89,814.40
Electric Superintendent	141	139	35.28	51.80	73,382.40	107,744.00
Electric System Operator	131		23.88	35.04	49,670.40	72,883.20
Electric System Operator Manager	137		30.17	44.30	62,753.60	92,144.00
Electric Technician I	120		15.56	22.86	32,364.80	47,548.80
Electric Technician II	122		16.81	24.69	34,964.80	51,355.20
Emergency Services Dispatch Manager	124		18.17	26.69	37,793.60	55,515.20
Emergency Services Dispatcher I	119	117	14.97	21.98	31,137.60	45,718.40
Emergency Services Dispatcher II	120	118	15.56	22.86	32,364.80	47,548.80
Emergency Services Dispatcher III	122	120	16.81	24.69	34,964.80	51,355.20
Evidence Technician	114		12.34	18.10	25,667.20	37,648.00
Executive Assistant/Administrative Aide I	122		16.81	24.69	34,964.80	51,355.20
Executive Assistant/Administrative Aide II	124		18.17	26.69	37,793.60	55,515.20
Executive Office Manager	130		22.96	33.70	47,756.80	70,096.00
Facilities Maintenance Lead	120		15.56	22.86	32,364.80	47,548.80
Facilities Maintenance Manager	130		22.96	33.70	47,756.80	70,096.00
Finance Director	142		36.69	53.87	76,315.20	112,049.60
Financial Reporting Manager	135		27.90	40.96	58,032.00	85,196.80
Fire Battalion Chief **	532		21.07	30.92	58,068.92	85,215.52
Fire Captain	134		26.83	39.39	55,806.40	81,931.20
Fire Chief & EOC Commander	144	142	39.66	58.28	82,492.80	121,222.40
Fire Division Chief/Support Services	137		30.17	44.30	62,753.60	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
Firefighter Recruit *	503		11.07	16.31	29,933.28	44,102.24
Fleet Manager	130		22.96	33.70	47,756.80	70,096.00
Gas Compliance Specialist	124		18.17	26.69	37,793.60	55,515.20
Gas Director	142		36.69	53.87	76,315.20	112,049.60
Gas Equipment Operator	119		14.97	21.98	31,137.60	45,718.40
Gas Field Operations Supervisor	131		23.88	35.04	49,670.40	72,883.20
Gas Service Technician	123		17.47	25.67	36,337.60	53,393.60
GIS Analyst	130		22.96	33.70	47,756.80	70,096.00
GIS Planning Specialist	124		18.17	26.69	37,793.60	55,515.20
GIS Technician	123		17.47	25.67	36,337.60	53,393.60
GIS Utility Specialist I	126		19.64	28.84	40,851.20	59,987.20
GIS Utility Specialist II	127		20.42	30.00	42,473.60	62,400.00
Grounds Maintenance Lead	120		15.56	22.86	32,364.80	47,548.80
Grounds Maintenance Manager	130		22.96	33.70	47,756.80	70,096.00
Groundsman	L1		13.34	19.57	27,747.20	40,705.60
Heavy Equipment Operator	117		13.85	20.34	28,808.00	42,307.20
Help Desk Manager	132		24.81	36.43	51,604.80	75,774.40
Human Resources Analyst	122		16.81	24.69	34,964.80	51,355.20
Industrial Pretreatment Inspector	121		16.18	23.75	33,654.40	49,400.00
Industrial Waste Monitoring (IWM) Technician	121		16.18	23.75	33,654.40	49,400.00
Information Technology Director	144		39.66	58.28	82,492.80	121,222.40

2019-20 PAYGRADES (Continued)

Job Classification/Title	Pay Grade	Old Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
IT Administrative Specialist	121		16.18	23.75	33,654.40	49,400.00
IT Network Manager	136		29.02	42.59	60,361.60	88,587.20
Lead Plant Operator	127		20.42	30.00	42,473.60	62,400.00
Librarian	120		15.56	22.86	32,364.80	47,548.80
Library Adult Services Supervisor	122		16.81	24.69	34,964.80	51,355.20
Library Assistant	112		11.42	16.74	23,753.60	34,819.20
Library Assistant/Adult Services	114		12.34	18.10	25,667.20	37,648.00
Library Director	139		32.62	47.91	67,849.60	99,652.80
Library Page	112		11.42	16.74	23,753.60	34,819.20
Library Page Temp	112		11.42	16.74	23,753.60	34,819.20
Library Program Coordinator	120		15.56	22.86	32,364.80	47,548.80
Library Support Services Manager	125		18.89	27.74	39,291.20	57,699.20
Library Youth Services Supervisor	122		16.81	24.69	34,964.80	51,355.20
Lift Station Tech A	124		18.17	26.69	37,793.60	55,515.20
Lift Station Tech Apprentice	115		12.83	18.81	26,686.40	39,124.80
Lift Station Tech B	121		16.18	23.75	33,654.40	49,400.00
Lift Station Tech C	119		14.97	21.98	31,137.60	45,718.40
Maintenance Supervisor	130		22.96	33.70	47,756.80	70,096.00
Maintenance Worker I	112		11.42	16.74	23,753.60	34,819.20
Maintenance Worker II	113		11.88	17.41	24,710.40	36,212.80
Mechanic I	117		13.85	20.34	28,808.00	42,307.20
Mechanic II	119		14.97	21.98	31,137.60	45,718.40
Mobile Equipment Operator I	113		11.88	17.41	24,710.40	36,212.80
Mobile Equipment Operator II	115		12.83	18.81	26,686.40	39,124.80
Network Systems Analyst I	130		22.96	33.70	47,756.80	70,096.00
Network Systems Analyst II	132		24.81	36.43	51,604.80	75,774.40
Network Technician I	123		17.47	25.67	36,337.60	53,393.60
Nursery Technician	117		13.85	20.34	28,808.00	42,307.20
Office Specialist	114		12.34	18.10	25,667.20	37,648.00
Operations Manager	131		23.88	35.04	49,670.40	72,883.20
Operations Supervisor	130		22.96	33.70	47,756.80	70,096.00
Payroll & Risk Technician	124		18.17	26.69	37,793.60	55,515.20
Permit Supervisor	123		17.47	25.67	36,337.60	53,393.60
Permit Specialist I	117		13.85	20.34	28,808.00	42,307.20
Permit Specialist II	119		14.97	21.98	31,137.60	45,718.40
Planner	126		19.64	28.84	40,851.20	59,987.20
Planning & Zoning Manager	135		27.90	40.96	58,032.00	85,196.80
Plans Examiner I	131		23.88	35.04	49,670.40	72,883.20
Plans Examiner II	132		24.81	36.43	51,604.80	75,774.40
Plans Examiner III	136		29.02	42.59	60,361.60	88,587.20
Plans Examiner Trainee	121		16.18	23.75	33,654.40	49,400.00
Plant Manager	137		30.17	44.30	62,753.60	92,144.00
Plant Tech A	124		18.17	26.69	37,793.60	55,515.20
Plant Tech Apprentice	115		12.83	18.81	26,686.40	39,124.80
Plant Tech B	121		16.18	23.75	33,654.40	49,400.00
Plant Tech C	119		14.97	21.98	31,137.60	45,718.40
Police Captain	137		30.17	44.30	62,753.60	92,144.00
Police Chief	144	142	39.66	58.28	82,492.80	121,222.40
Police Corporal ***	304		21.97	32.58	48,553.70	72,001.80
Police Detective ***	300		19.73	28.69	43,603.30	63,404.90
Police Detective Corporal ***	304		21.97	32.58	48,553.70	72,001.80
Police Detective Sergeant ***	306		23.06	35.23	50,962.60	77,858.30
Police Interns	403		16.66	17.47	34,652.80	36,337.60
Police Lieutenant ***	308		25.93	38.05	57,305.30	84,090.50
Police Major	139		32.62	47.91	67,849.60	99,652.80
Police Officer ***	300		19.73	28.69	43,603.30	63,404.90

2019-20 PAYGRADES (Continued)

Job Classification/Title	Pay Grade	Old Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
Police Officer Recruit	403		16.66	17.47	34,652.80	36,337.60
Police Reserve Officer	999		8.46		0.00	
Police Senior Detective ***	302		20.72	31.02	45,791.20	68,554.20
Police Senior Police Officer **	302		20.72	31.02	45,791.20	68,554.20
Police Sergeant ***	306		23.06	35.23	50,962.60	77,858.30
Project Manager I	127		20.42	30.00	42,473.60	62,400.00
Purchasing Manager	135		27.90	40.96	58,032.00	85,196.80
Records Section Supervisor	120		15.56	22.86	32,364.80	47,548.80
Recreation Aide	115		12.83	18.81	26,686.40	39,124.80
Recreation Director	139		32.62	47.91	67,849.60	99,652.80
Recreation Manager	130		22.96	33.70	47,756.80	70,096.00
Recreation Supervisor	125		18.89	27.74	39,291.20	57,699.20
School Crossing Guard	999		8.46		0.00	55,515.20
Senior Buyer	124		18.17	26.69	37,793.60	55,515.20
Senior Code Enforcement Officer	123		17.47	25.67	36,337.60	53,393.60
Senior Deputy Director Public Works	141		35.28	51.80	73,382.40	107,744.00
Senior ER Technician	123		17.47	25.67	36,337.60	53,393.60
Senior Planner	130		22.96	33.70	47,756.80	70,096.00
Senior Systems Analyst	135		27.90	40.96	58,032.00	85,196.80
Shop Supervisor	124		18.17	26.69	37,793.60	55,515.20
Solid Waste Manager	130		22.96	33.70	47,756.80	70,096.00
Solid Waste Operator I	117		13.85	20.34	28,808.00	42,307.20
Solid Waste Operator II	120		15.56	22.86	32,364.80	47,548.80
Solid Waste Operator III	121		16.18	23.75	33,654.40	49,400.00
Solid Waste Supervisor	127		20.42	30.00	42,473.60	62,400.00
Spray Technician	117		13.85	20.34	28,808.00	42,307.20
Stormwater Tech A	124		18.17	26.69	37,793.60	55,515.20
Stormwater Tech Apprentice	115		12.83	18.81	26,686.40	39,124.80
Stormwater Tech B	121		16.18	23.75	33,654.40	49,400.00
Stormwater Tech C	119		14.97	21.98	31,137.60	45,718.40
Street Supervisor	127		20.42	30.00	42,473.60	62,400.00
System Admin/Security Officer	132		24.81	36.43	51,604.80	75,774.40
Systems Analyst I	128		21.23	31.18	44,158.40	64,854.40
Systems Analyst II	130		22.96	33.70	47,756.80	70,096.00
Trades Technician	117		13.85	20.34	28,808.00	42,307.20
Utility Billing Specialist II	121		16.18	23.75	33,654.40	49,400.00
Utility Billing Supervisor	123		17.47	25.67	36,337.60	53,393.60
Utility Inspector	118		14.41	21.15	29,972.80	43,992.00
Utility Locator	118		14.41	21.15	29,972.80	43,992.00
Utility Service Technician	119		14.97	21.98	31,137.60	45,718.40
Warehouse Specialist	114		12.34	18.10	25,667.20	37,648.00
Warehouse Supervisor	120		15.56	22.86	32,364.80	47,548.80
Wastewater Operator A	124		18.17	26.69	37,793.60	55,515.20
Wastewater Operator Apprentice	116		13.34	19.57	27,747.20	40,705.60
Wastewater Operator B	121		16.18	23.75	33,654.40	49,400.00
Wastewater Operator C	119		14.97	21.98	31,137.60	45,718.40
Wastewater/Water Dual Operator A	128		21.23	31.18	44,158.40	64,854.40
Wastewater/Water Dual Operator A/B	126		19.64	28.84	40,851.20	59,987.20
Wastewater/Water Dual Operator A/C	125		18.89	27.74	39,291.20	57,699.20
Wastewater/Water Dual Operator B	125		18.89	27.74	39,291.20	57,699.20
Wastewater/Water Dual Operator B/C	123		17.47	25.67	36,337.60	53,393.60
Wastewater/Water Dual Operator C	120		15.56	22.86	32,364.80	47,548.80
Water Distribution Tech Apprentice	115		12.83	18.81	26,686.40	39,124.80
Water Distribution Tech I	124		18.17	26.69	37,793.60	55,515.20
Water Distribution Tech II	121		16.18	23.75	33,654.40	49,400.00
Water Distribution Tech III	119		14.97	21.98	31,137.60	45,718.40

2019-20 PAYGRADES (Continued)

Job Classification/Title	Pay Grade	Old Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
Water Operator A	124		18.17	26.69	37,793.60	55,515.20
Water Operator Apprentice	116		13.34	19.57	27,747.20	40,705.60
Water Operator B	121		16.18	23.75	33,654.40	49,400.00
Water Operator B/Cross Connection	121		16.18	23.75	33,654.40	49,400.00
Water Operator C	119		14.97	21.98	31,137.60	45,718.40
WW Coll Tech A	124		18.17	26.69	37,793.60	55,515.20
WW Coll Tech Apprentice	115		12.83	18.81	26,686.40	39,124.80
WW Coll Tech B	121		16.18	23.75	33,654.40	49,400.00
WW Coll Tech C	119		14.97	21.98	31,137.60	45,718.40

Add pay Notes:

Standby pay is an additional \$10 a day

Shift differential is an additional 10¢ 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 of \$2.83 per hour for actual hours worked and scheduled shift time

Fire Field Training Officer/EMS Training Officer pay is provided to a firefighter who has the appropriate credentials and assists with training and remedial activities at a rate of \$0.74 per hour for actual hours worked and scheduled shift time

Fire Coordinator pay is provided to a firefighter who performs supervisory work in coordinating, preparing, and delivering instructional programs on basic or specialized firefighting or emergency medical techniques to professional emergency personnel at a rate of \$1.11 per hour for actual hours worked and scheduled shift time.

* Annual salary for firefighters are calculated at 2704 hours/year rather than the standard 2080 hours/year.

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

*** Annual salary for Police Officers, Corporals, Detectives, Sergeants & Lieutenants are calculated at 2210 hours/year

2019-20 PAYGRADES (Continued)

2019-20 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 Tourn)				\$ 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		\$ 10.77
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

2019-20 PAYGRADES (Continued)

Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
L1	13.34	19.57	27,747.20	40,705.60
L2	43.18	43.18	89,814.40	89,814.40
L3	44.21	44.21	91,956.80	91,956.80
L4	45.24	45.24	94,099.20	94,099.20
101	9.03	10.93	18,782.40	22,734.40
102	9.03	11.36	18,782.40	23,628.80
103	9.03	11.81	18,782.40	24,564.80
104	9.03	12.29	18,782.40	25,563.20
105	9.08	12.76	18,886.40	26,540.80
106	9.07	13.28	18,865.60	27,622.40
107	9.42	13.79	19,593.60	28,683.20
108	9.80	14.34	20,384.00	29,827.20
109	10.19	14.90	21,195.20	30,992.00
110	10.59	15.50	22,027.20	32,240.00
111	10.99	16.11	22,859.20	33,508.80
112	11.42	16.74	23,753.60	34,819.20
113	11.88	17.41	24,710.40	36,212.80
114	12.34	18.10	25,667.20	37,648.00
115	12.83	18.81	26,686.40	39,124.80
116	13.34	19.57	27,747.20	40,705.60
117	13.85	20.34	28,808.00	42,307.20
118	14.41	21.15	29,972.80	43,992.00
119	14.97	21.98	31,137.60	45,718.40
120	15.56	22.86	32,364.80	47,548.80
121	16.18	23.75	33,654.40	49,400.00
122	16.81	24.69	34,964.80	51,355.20
123	17.47	25.67	36,337.60	53,393.60
124	18.17	26.69	37,793.60	55,515.20
125	18.89	27.74	39,291.20	57,699.20
126	19.64	28.84	40,851.20	59,987.20
127	20.42	30.00	42,473.60	62,400.00
128	21.23	31.18	44,158.40	64,854.40
129	22.07	32.42	45,905.60	67,433.60
130	22.96	33.70	47,756.80	70,096.00
131	23.88	35.04	49,670.40	72,883.20
132	24.81	36.43	51,604.80	75,774.40
133	25.81	37.88	53,684.80	78,790.40
134	26.83	39.39	55,806.40	81,931.20
135	27.90	40.96	58,032.00	85,196.80
136	29.02	42.59	60,361.60	88,587.20
137	30.17	44.30	62,753.60	92,144.00
138	31.38	46.07	65,270.40	95,825.60
139	32.62	47.91	67,849.60	99,652.80
140	33.93	49.82	70,574.40	103,625.60
141	35.28	51.80	73,382.40	107,744.00
142	36.69	53.87	76,315.20	112,049.60
143	38.14	56.03	79,331.20	116,542.40
144	39.66	58.28	82,492.80	121,222.40
145	41.24	60.58	85,779.20	126,006.40
146	42.89	62.91	89,211.20	130,852.80
147	44.60	65.44	92,768.00	136,115.20
148	46.35	68.13	96,408.00	141,710.40

2019-20 PAYGRADES (Continued)

Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
300	19.73	28.69	43,603.30	63,404.90
302	20.72	31.02	45,791.20	68,554.20
304	21.97	32.58	48,553.70	72,001.80
306	23.06	35.23	50,962.60	77,858.30
308	25.93	38.05	57,305.30	84,090.50
403	16.66	17.47	34,652.80	36,337.60
520	13.83	20.38	37,396.32	55,107.52
524	15.58	23.70	42,128.32	64,084.80
529	18.80	28.69	50,835.20	77,577.76
532	21.07	30.92	58,068.92	85,215.52
999	8.46			
401*	18.34	32.39	38,147.20	67,371.20
* Included in apprentice standards				

ELEMENT/OBJECT CODES

PERSONAL SERVICES

Salaries and Wages (1XXX)

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

Fringes (2XXX)

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

OPERATING EXPENSES

Professional and Contractual Services (3XXX)

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

Other Operating Expenses (4XXX)

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

ELEMENT/OBJECT CODES (Continued)

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

Material and Supplies (5XXX)

- 5180 Minor furniture and equipment - items less than \$5,000 (over \$5,000-see 6410),
- 5210 Operating supplies - consumed in the conduct of operations
- 5215 Uniforms and shoes
- 5230 Fuel purchases
- 5410 Publications and membership
- 5520 Training
- 5910 Depreciation expense

CAPITAL OUTLAY

Capital (6XXX)

- 6110 Land – purchase of land
- 6210 Building - purchase or construction of office or storage building, including
improvements and upgrades to the structure or building
- 6310 Improvements other than buildings - curbs, docks, fences, landscape, parking lots,
athletic fields
- 6410 Machinery and equipment - purchase of an item over \$5,000 (parts under \$5,000-see
5180)

DEBT SERVICE

- 71xx Principal payments
- 72xx Interest payments
- 73xx Debt Service Fees

GRANTS & AIDS

- 82xx Donations to Others- Civic Funding, Sign Grant Program, contributions

OTHER USES

- 91xx Transfers to Other Funds
- 9150 R&R Reserves- funds that can be used for unanticipated R&R repairs
- 9160 Reserve/Future Use- revenues exceed expenditures in the Enterprise Funds,
amount that should go into fund balance at year end
- 9941 Utilities Allocation- funds transferred from the utilities for services provided by the
General Fund
- 995x Contra Expense- repayment for services provided
- 9940 Reserve for Employee Benefits- revenues exceed expenditures in the Pension
Trust Funds, Health Insurance and Workers Compensation Funds
- 9990 Contingency Fund- provided to the City Manager to use at his discretion for
unanticipated expenses

GLOSSARY OF ACRONYMS

AL	Allocated
ALS	Advanced Life Support
AMR	Automated Meter Readers
APPA	American Public Power Association
ARRA	American Recovery & Reinvestment Act
ARV	Air Release Valve
ASE	Automotive Service Excellence
ATF	Bureau of Alcohol, Tobacco, Firearms & Explosives
AutoCAD	Computer Aided Drafting
BAN	Bond Anticipation Note
BBIF	Black Business Investment Fund
BOSS	Business Owners Success Summit
BRAGG	Business Redevelopment Assistance and Guidance Group
CDBG	Community Development Block Grant
CDC	Community Development Corporation
CEU	Continuing Education Units
CGFO	Certified Government Finance Officer
CIP	Capital Improvement Plan
CHCRA	Carver Heights Community Redevelopment Agency
COLA	Cost of Living Adjustment
CR	County Road
CRA	Community Redevelopment Agency
CT	Current Transformer
CUP	Consumptive Use Permit
C.U.R.E.	Citizens Utility Relief Effort
DEA	Drug Enforcement Agency
DEP	Department of Environmental Protection
DIMP	Distribution Integrity Management Programs
DNS	Domain Name System
DO	Dissolved Oxygen
DOE	Department of Energy
DOT	Department of Transportation
DOR	Department of Revenue
DR	Demand Response
DRC	Department Review Committee
DSM	Demand Side Management
EAR	Evaluation and Appraisal Report
EMS	Emergency Medical Service
ERAU-W	Embry Riddle Aeronautical University-Worldwide
ERT	Electronic Remote Transmitter
ERU	Equivalent Residential Unit
FAA	Federal Aviation Administration
FACTA	Fair and Accurate Credit Transactions Act
FBI	Federal Bureau of Investigation
FCCMA	Florida City/County Managers Association

GLOSSARY OF ACRONYMS (Continued)

FCSL	Florida Collegiate Summer League
FDCA	Florida Department of Community Affairs
FDEP	Florida Department of Environmental Protection
FDOT	Florida Department of Transportation
FEAT	Florida Energy Aerospace Technology
FEMA	Federal Emergency Management Agency
FERC	Federal Energy Regulatory Commission
FGFOA	Florida Government Finance Officers Association
FGU	Florida Gas Utility
FICA	Federal Insurance Contributions Act
FMEA	Florida Municipal Electric Association
FMPA	Florida Municipal Power Agency
FPL	Florida Power & Light
FPSC	Florida Public Service Commission
FTP	File Transfer Protocol
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GF	General Fund
GFOA	Government Finance Officers Association
GIS	Geographical Information System
GLCRA	Greater Leesburg Community Redevelopment Agency
GDIPDI	Gross Domestic Product Implicit Price Deflator Index
GO	General Obligation
GPS	Global Positioning Satellite
H ₂ S	Hydrogen Sulfide
HSP	High Service Pump
IBNR	Incurring But Not Reported
ICE	US Immigration & Customs Enforcement
ICMA	International City Management Association
IP	Industrial Pretreatment
IPP	Industrial Pretreatment Program
IRS	Internal Revenue Service
ISO	Insurance Services Office
IT	Information Technology
IVR	Interactive Voice Response
ISBA	Interlocal Service Boundary Agreement
LEAP	Leesburg Enterprise Aerospace Plan
LF	Linear Foot
LGIP	Local Government Investment Pools
LHS	Leesburg High School
LMMI	Low, Moderate and Middle Income
LSCC	Lake Sumter Community College
MG	Millions Gallons
MGD	Million Gallons per Day
MS4	Municipal Separate Storm Sewer System

GLOSSARY OF ACRONYMS (Continued)

MWTP	Main Water Treatment Plant
MPO	Metropolitan Planning Organization
NDB	Non Directional Beacon
NERC	North American Electric Reliability Corporation
NPDES	National Pollution Discharge Elimination System
NOV	Notice of Violations
NPDES	National Pollutant Discharge Elimination System
NSF	Non Sufficient Funds
NSP	Neighborhood Stabilization Program
O&M	Operations & Maintenance
OSHA	Occupational Safety & Health Administration
P&Z	Planning & Zoning
PBX	Private Branch Exchange
PEF	Progress Energy- Florida
POOL	Purchasing Officers of Lake
PPC	Public Protection Classification
PPO	Preferred Provider Organization
PSC	Public Service Commission
PTO	Paid Time Off
RFP	Request for Proposal
SAFER	Staffing for Adequate Fire & Emergency Response
SBA	Small Business Association
SBDC	Small Business Development Center
SCADA	Supervisory Control and Data Acquisition
SCBA	Self Contained Breathing Apparatus
SGIG	Smart Grid Investment Grant
SMS	Short Message System
SOP	Standard Operating Procedure
TIF	Tax Increment Financing
TMDL	Total Maximum Daily Load
TRIM	Truth in Millage
TSS	Total Suspended Solids
TWWTP	Turnpike Wastewater Treatment Plant
UCF	University of Central Florida
USSSA	United States Specialty Sports Association
VoIP	Voice Over Internet Protocol
VT	Voltage Transformer
WA	Water
WRF	Water Reclamation Facility
WWT	Wastewater
WWTF	Wastewater Treatment Facility
WWTP	Wastewater Treatment Plant

GLOSSARY OF BUDGETARY TERMS

ACCRUAL BASIS - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

AD VALOREM TAXES - Taxes based on value. A tax levied by local government on the assessed value of real property. This tax is commonly referred to as "property tax."

AMENDMENT - A change to an adopted budget that has been approved by the Leesburg City Commission which may increase or decrease a fund total.

AMORTIZATION - (1) Gradual reduction or liquidation of the balance of an intangible asset or liability according to specified times and amounts. (2) Provision for the extinguishment of a debt by means of periodic payments.

APPROPRIATION - A specific amount of money authorized by the City Commission for the purchase of goods and services or incurs obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

ASSESSED VALUATION - A valuation established by the Lake County Property Appraiser for real estate or other property to establish a basis for levying property taxes.

AVAILABLE - Revenue that is collectible within current period, or soon after, to pay liabilities of the current period.

BALANCE SHEET - Basic financial statement, usually accompanied by disclosures that describe the basis of accounting used in its preparation and presentation of a specified date the entity's assets, liabilities and the equity of its owners. Also known as a "Statement of Financial Condition" or a "Statement of Net Position" (on the governmental side). Presentation of City Financial and Capital Assets which equals current and long-term liabilities plus equity.

BOND - A written promise to pay a sum of money on a specific date at a specific interest rate as detailed in a bond ordinance.

BUDGET - A financial plan for the operation of a program or organization for a specified period of time (fiscal year) that matches anticipated revenues with proposed expenditures.

BUDGET ADJUSTMENT - A revision to the adopted budget occurring during the affected fiscal year as approved by the City Commission via an amendment or a transfer.

BUDGETARY CONTROL - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAPITAL OUTLAY - The cost of acquiring land, buildings, equipment, machinery, furnishings, etc. with a unit cost in excess of \$5,000 and a useful life greater than one (1) year.

CAPITAL PROJECTS FUND - Accounts for acquisition or construction of major capital facilities which are not funded from proprietary funds, but rather financed by bonds, intergovernmental revenues, donations or other restricted revenues.

CASH BASIS - A method of determining if a budget is balanced. The cash basis of accounting is not in conformance with the accrual and modified accrual bases prescribed by the Governmental Accounting Standards Board.

CHART OF ACCOUNTS - A way of recording revenues and expenditures, using a unique number, which includes all types of transactions within the organizational structure.

COMMUNICATIONS SERVICE TAX - A tax levied by cities on the customers industry, including cable television and telephone.

CONTINGENCY - A budgetary reserve to provide for emergency or unanticipated expenditures during the fiscal year.

COST ALLOCATION - The method used to charge Enterprise Funds for their share of central administration costs.

DEBT SERVICE - The City's obligation of principal and interest payments required to retire bonds and other instruments used as a financing source.

DEPARTMENT - A major organizational unit of the city, which indicates overall management responsibility for related activities.

DEPRECIATION - The non-cash expense related to the periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary-type

funds, such as enterprises and internal service funds. Depreciation is a non-cash expense; however, it should be budgeted in proprietary funds to ensure that there is sufficient revenue being collected from rates to cover this expense. Most bond rate covenants require that all operating and maintenance expenses including depreciation be covered by revenue from rates.

DIVISION - A sub-unit of a department, which is a basic organizational unit of the city that uniquely functions in its service delivery.

ENCUMBRANCES - Commitments of funds for contracts and services to be performed. When encumbrances are recorded, available appropriations are correspondingly reduced.

ENTERPRISE FUND - A self-supporting fund designed to account for activities supported by user charges similar to business-like enterprise.

EXPENDITURE - Decreases in (uses of) financial resources other than through interfund transfers.

EXPENSE - A use of financial resources to obtain goods and services in the proprietary funds, which are accounted for on the full accrual basis, which is consistent with the business accounting model.

FIDUCIARY FUND - A fund used to account for activity of the city as a trustee over funds allotted to meet a current or future financial obligation, usually on an actuarially sound basis. Example: Pension funds.

FISCAL YEAR - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. For the City of Leesburg, the fiscal year begins October 1 and ends September 30.

FIXED ASSETS - Assets of a long-term character which are not intended to be sold for profit, but which are to be used in an organization's normal course of business, such as land, buildings, and improvements other than buildings, machinery and equipment.

FRANCHISE - A special privilege granted by a government permitting the continuing use of public property, such as city streets and usually involving the elements of monopoly and regulation.

FRANCHISE FEES - A fee assessed on a business, usually a public utility, in return for its exclusive right to operate inside the city limits. The City of Leesburg has granted franchises for electric, gas and Solid Waste services. An agreement between the city and a provider of public services imparts certain

standards on the provider and is a contract which requires payments to the City.

FRINGE BENEFITS - These employee benefits include social security, retirement, group health, dental and life insurance.

FTE - Full-time equivalent. The hourly equivalent of a full-time employee. An FTE can be made up of either a full-time employee or two (2) or more part-time employees whose total hours equal 40 per week.

FUNCTION - A major class or grouping of activities established by the State of Florida, whereby the financial reports must be grouped according to those established functions. These categories describe groups of tasks directed toward a common goal, such as executive, financial and administrative, to use in budgetary analysis.

FUND - A fiscal and accounting entity with a self balancing set of accounts to record and segregate specific activities or objectives.

FUND BALANCE - The fund equity (excess of assets over liabilities) of governmental funds and trust funds.

GFOA - Government Finance Officer's Association, a professional association of state and local finance officers in the United States who are dedicated to the sound management of government financial resources. The Association sets program standards for the GFOA's Certificate of Achievement for Excellence in Financial Reporting and Budgeting.

GENERAL FUND - A fund supported by revenues, such as property taxes, not designed by law for a special purpose. If there are no legal or sound financial reasons to classify an activity within another fund, use the General Fund.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - Uniform minimum standards for financial recording and reporting established by the accounting profession through such independent entities as the Governmental Accounting Standards Board.

GENERAL OBLIGATION BONDS - Bonds for the payment of which the full faith and credit of the issuing government are pledged.

GOALS - A statement of direction, purpose or intent based on the needs of the community.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) - The body that sets accounting standards specifically for governmental entities at the state and local level.

GOVERNMENTAL FUNDS - Governmental funds are used to account for all or most of a government's general activities not accounted for in some other fund and use the modified accrual basis of accounting.

GRANT - A contribution of assets (usually cash) by a governmental unit or other organization to another made for a specific purpose.

IMPACT FEES - Fees charged to developers and individuals to cover, in whole or part, the anticipated cost of improvements that will be necessary as a result of the development.

INDIRECT COSTS - Costs associated with, but not directly attributed to, providing a product or service, which are usually incurred by another department to support the operating department.

INFRASTRUCTURE - Public support structures such as roads, street lighting, and water and sewer lines.

INTERFUND TRANSFERS - All interfund transactions, except loans, quasi-external transactions and reimbursements. Budgeted amounts transferred from one governmental accounting fund to another for work or services provided. These represent a "double counting" of expenditures. Therefore, these amounts are deducted from the total operating budget to calculate the "net" budget.

INTERNAL SERVICE FUNDS - Funds established for the financing of goods or service provided by one department to other departments within the City on a cost-reimbursement basis.

MAJOR FUND - The General Fund is always a major fund. Any governmental fund that meets both of the following criteria:

- 1) An individual fund that reports at least 10% of the total governmental funds in any of the following categories: assets, liabilities, revenues, and expenditures, and
- 2) 5% of the total for both governmental and enterprise funds in any one of the categories that met the 10% test

Enterprise funds apply the same criteria compared to governmental funds, but do not include extraordinary items in revenues and expenses. Internal service funds are never major. A government may elect to always report a fund as major to enhance consistency.

MEASURABLE - The amount of a transaction or event that can be determined.

MILL - 1/1000 of one (1) dollar used in computing taxes by multiplying the rate times the taxable value divided by 1,000.

$$\frac{\text{taxable value}}{\$1,000} \times \text{millage rate} = \text{taxes}$$

$$\frac{\$50,000}{\$1,000} \times \$4.500 = \$225.00$$

MILLAGE - Rate used in calculating taxes based upon the value of property expressed in mills per dollar of property value.

MODIFIED ACCRUAL - Revenues are recorded when both measurable and available (within 60 days of year end) to pay current liabilities. Expenditures are recognized when a transaction draws upon current spend able resources.

NON-OPERATING EXPENDITURES - Types of expenditures that do not represent direct operating costs to the fund; include transfers out, transfers to Constitutional Officers, and reserves for contingency.

NON-OPERATING REVENUES - Financial support for funds that are classified separately from revenues; includes transfers in and internal service fund receipts.

OPERATING COSTS - Operating and maintenance expenses of day-to-day operations excluding personal services and capital outlay.

PERFORMANCE MEASURES - Specific qualitative and/or quantitative measures of work performed as an objective of service divisions within the departments includes performance measures to identify the planned target levels for services in the fiscal year. Performance measures include workload indicators, effectiveness and efficiency standards.

PERSONAL SERVICES - Costs related to compensating employees including salaries, wages, and fringe benefits.

PROPERTY TAX - Refer to definition for ad valorem tax.

PROPRIETARY FUNDS - Used to account for a government's business-type activities on the full accrual basis. The two (2) fund types in this category are the enterprise funds and internal service funds.

RESERVE - Funds that have been identified for a particular purpose or a portion of fund equity legally segregated for a specific future use. Reserve for working capital is a budgetary reserve appropriated to meet unexpected cash flow needs, emergencies, or revenue shortfalls.

RETAINED EARNINGS - An equity account reflecting the accumulated net earnings of a proprietary fund.

REVENUE BONDS - Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. Bonds payable from a specific revenue source and do not pledge the full faith and credit of the issuer.

REVENUE SHARING - State money allocated to local governments.

ROLLBACK RATE - The millage necessary to raise the same amount of ad valorem tax revenue as the previous year, excluding taxes from new construction.

SPECIAL REVENUE FUND - A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

TAX BASE - The total property valuations on which each taxing agency levies its tax rates.

TAX ROLL - The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 of each year.

TRANSFERS IN/OUT - Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the fund and are budgeted separately from other revenues and expenditures.

TRUTH IN MILLAGE LAW - Also called the "TRIM BILL", refers to a 1980 law that changed the budget process of local taxing agencies. It was designed to keep the public informed about the taxing intentions of the agencies.

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

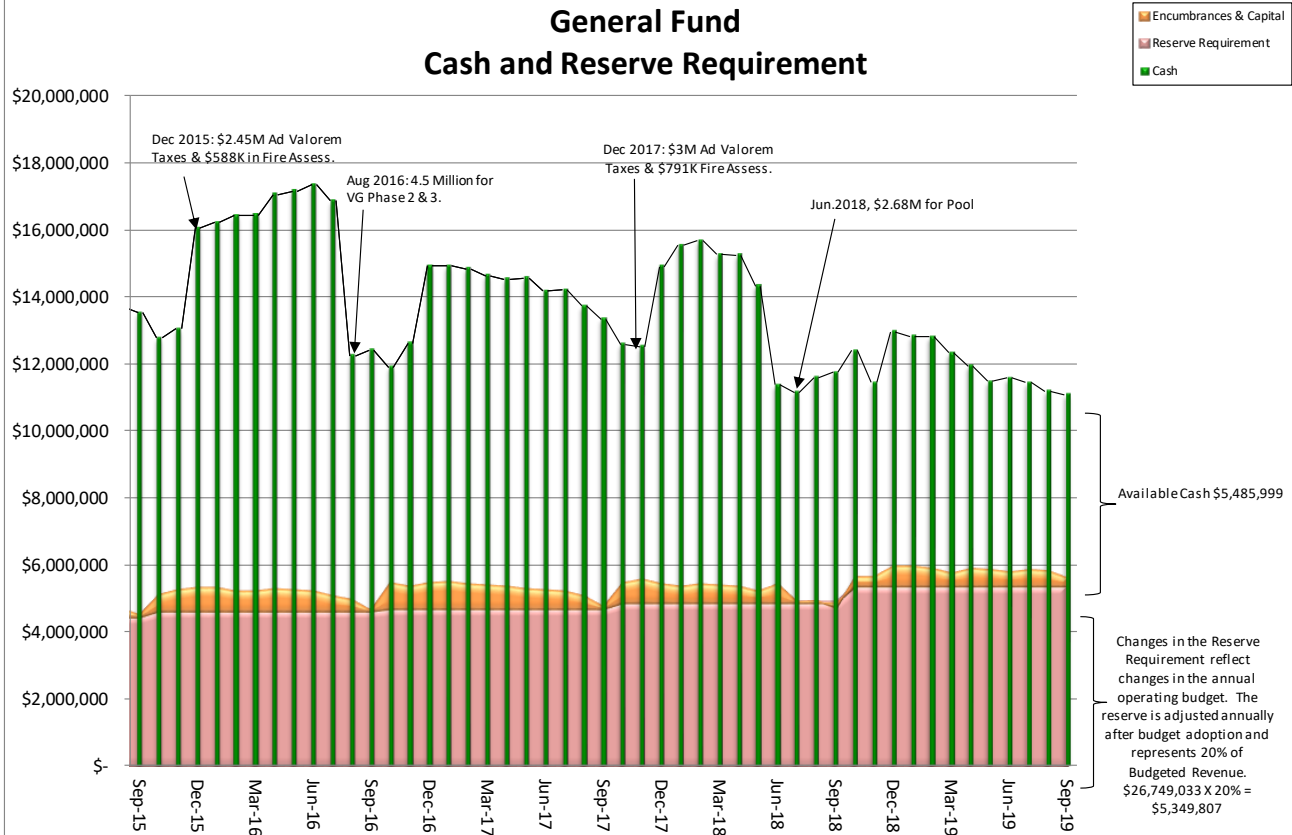
USES - OTHER - Total expenditures and transfers to other funds that decrease net financial resources.

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

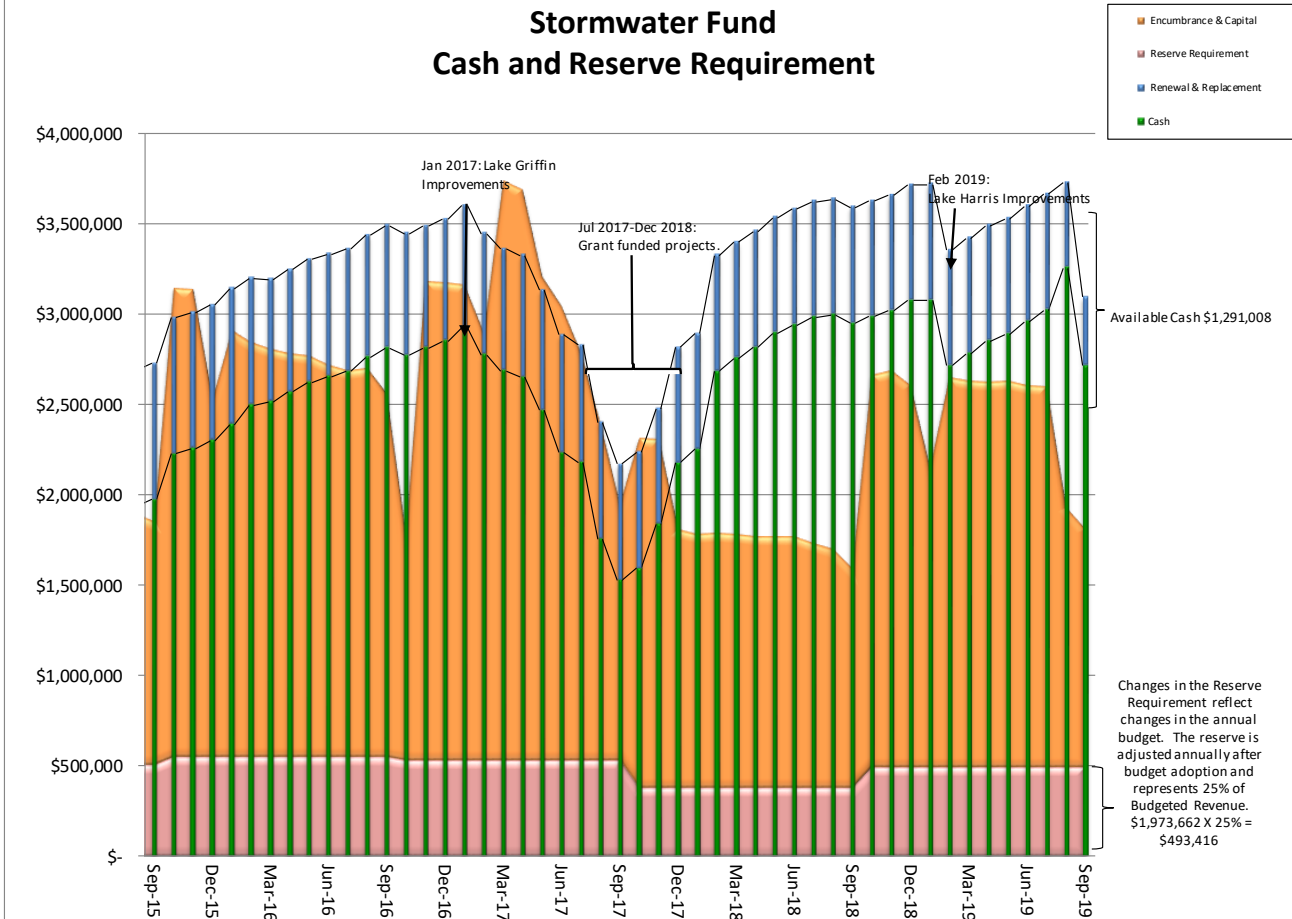


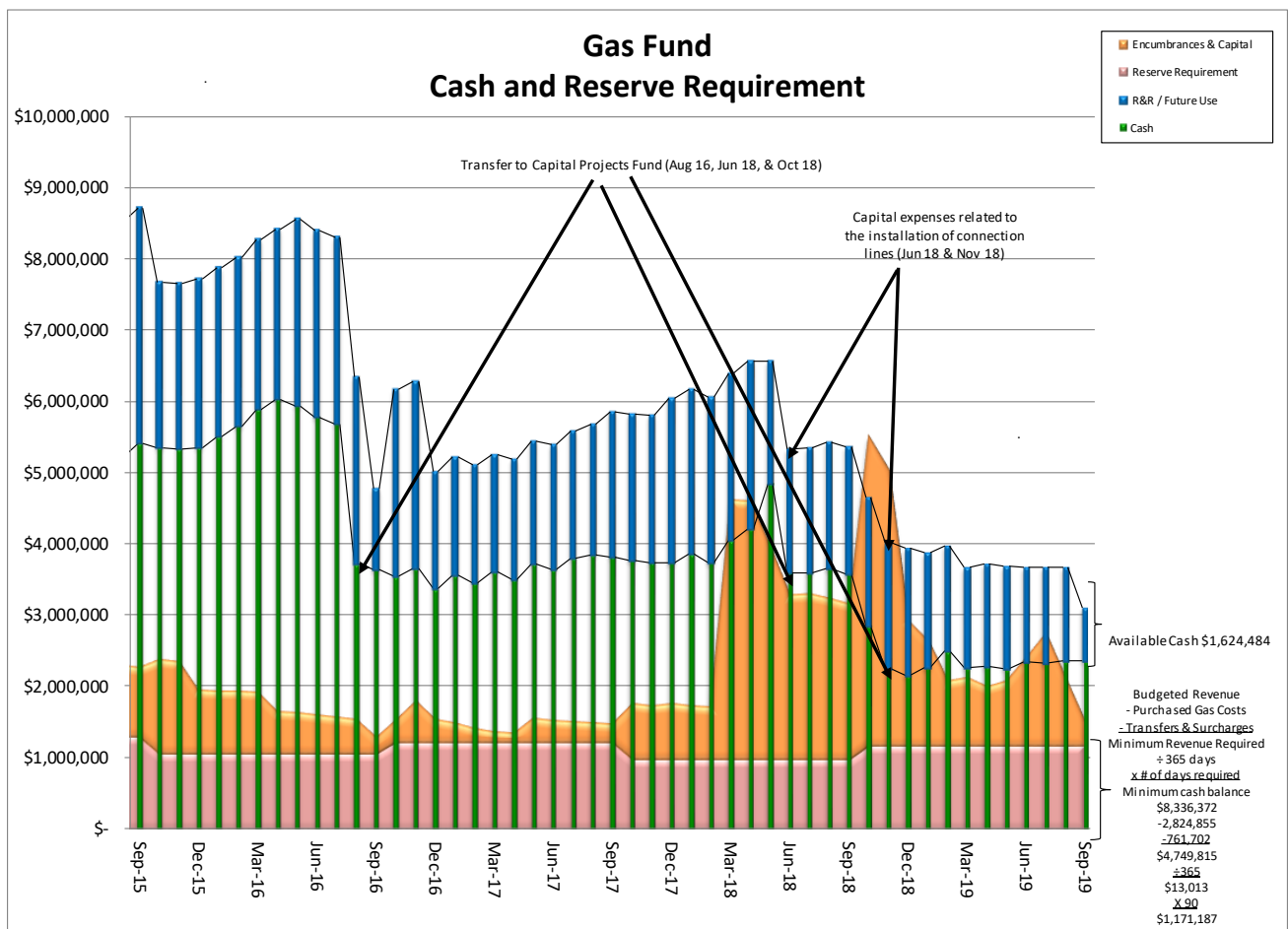
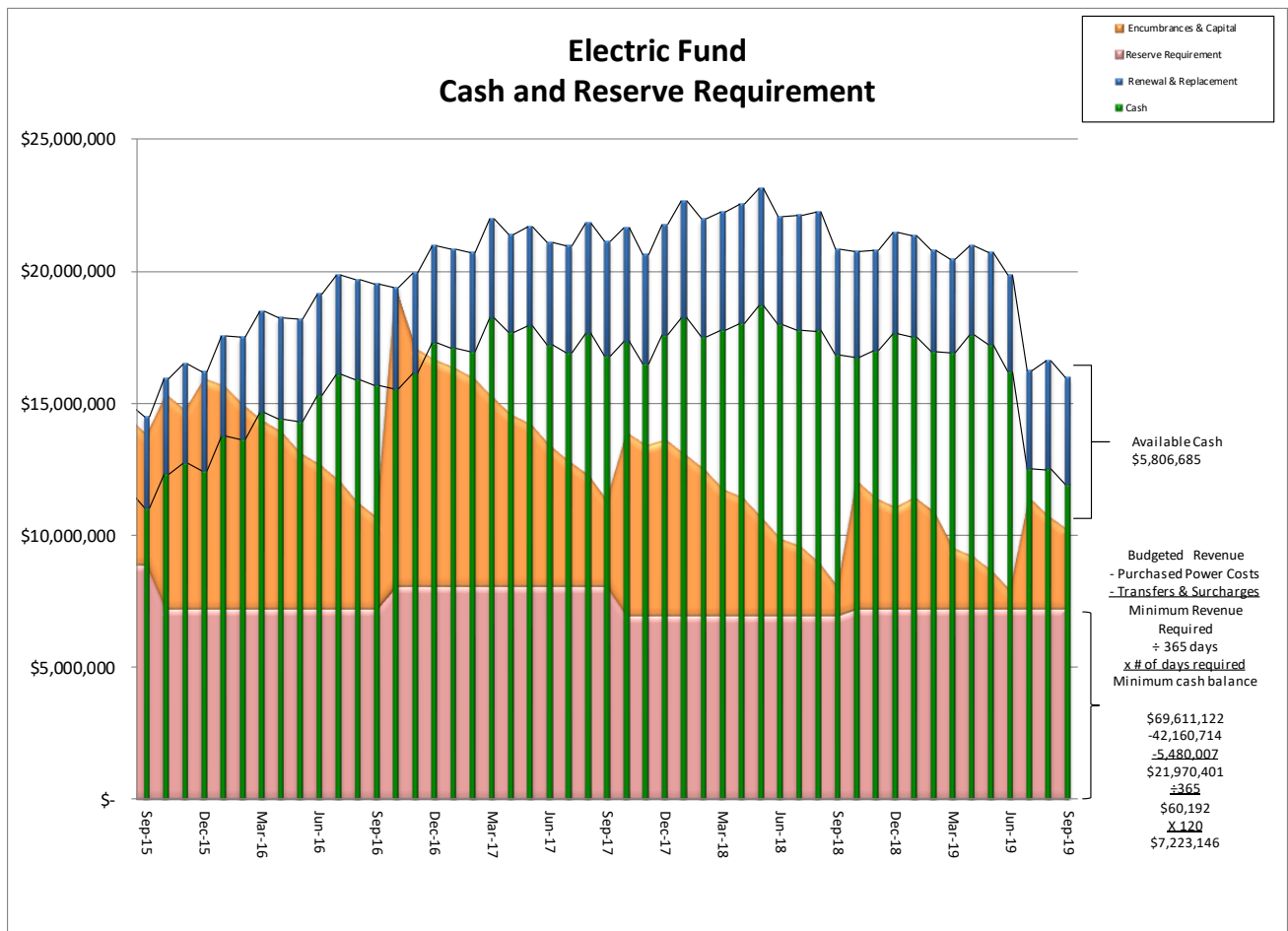
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General Fund Cash and Reserve Requirement

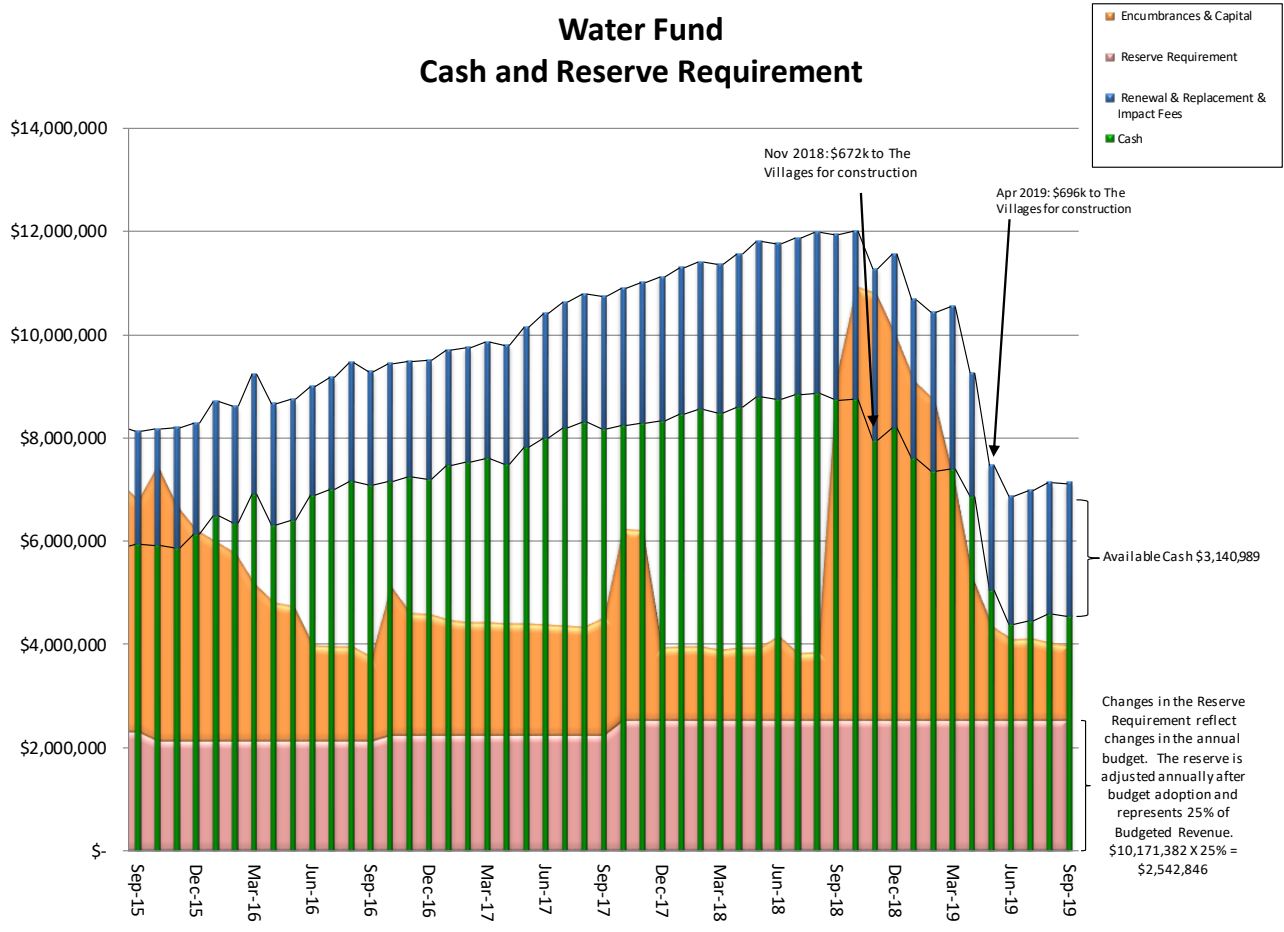


Stormwater Fund Cash and Reserve Requirement

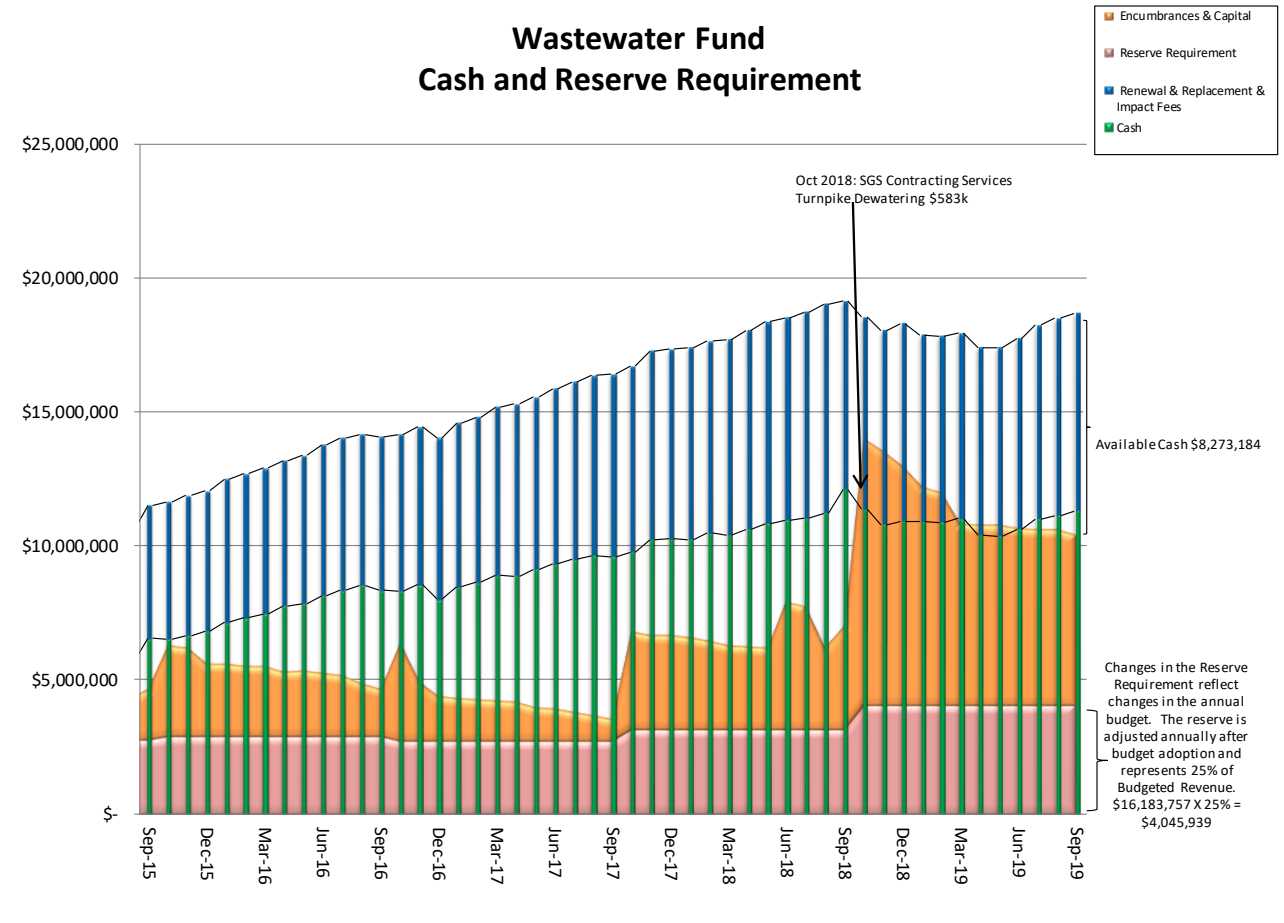


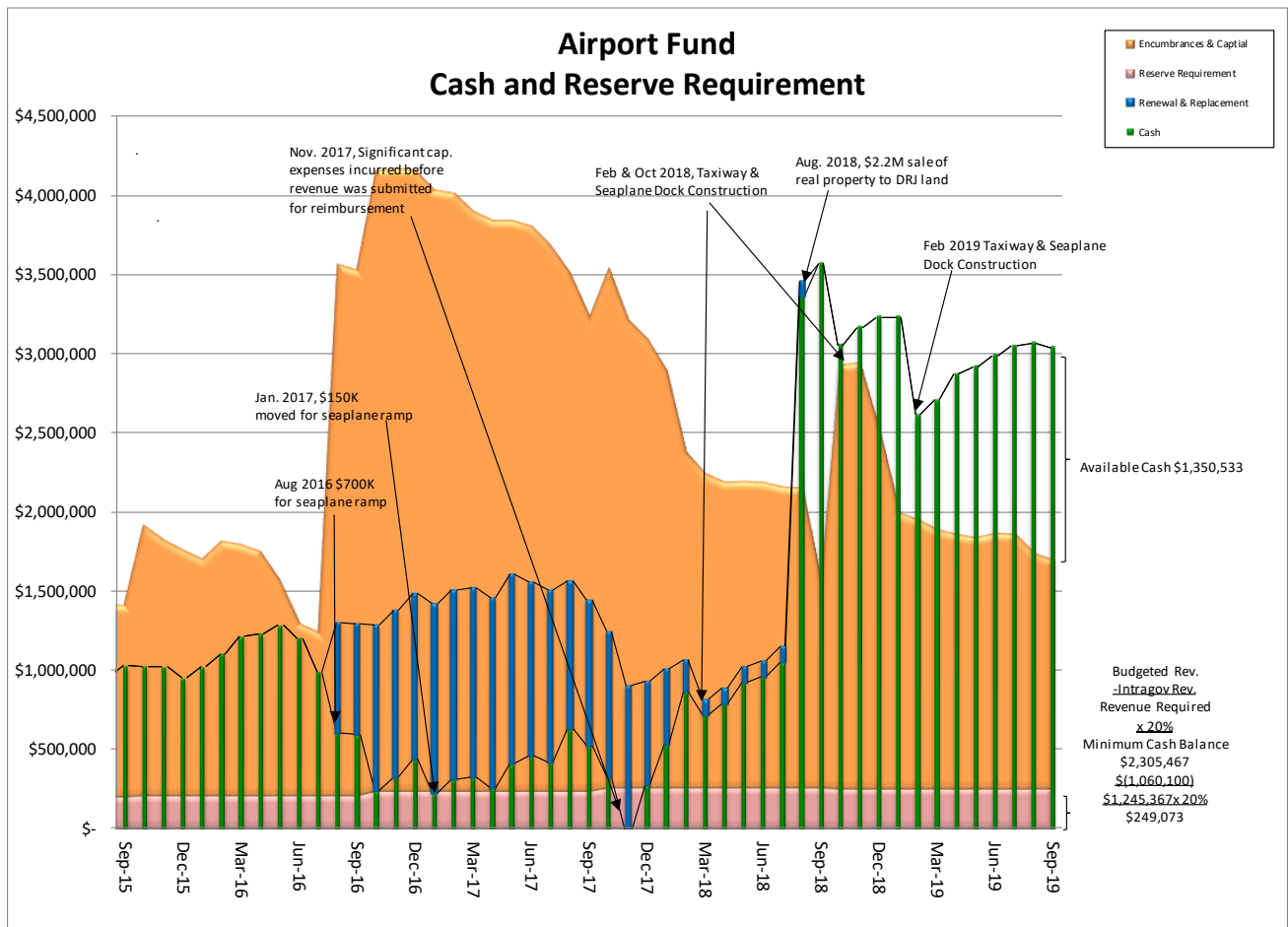
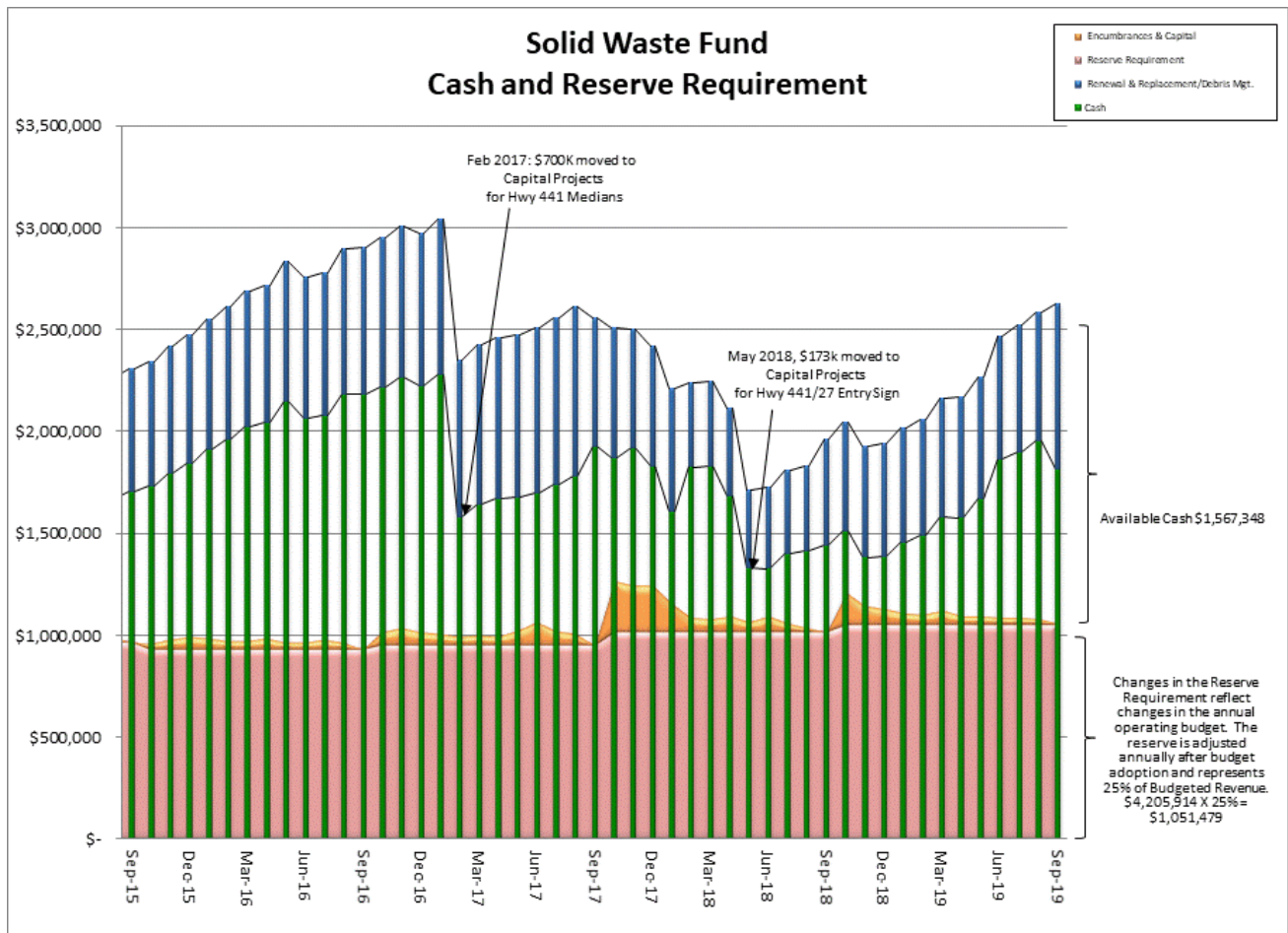


Water Fund Cash and Reserve Requirement



Wastewater Fund Cash and Reserve Requirement







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