CITY OF LEESBURG, FL
ANNUAL BUDGET

FOR THE FISCAL YEAR 2014 / 2015

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Date: November 5, 2014
To: Honorable Mayor and City Commission of the City of Leesburg, Florida
From: Al Minner, City Manager
Subject: Fiscal Year 14-15 Budget

Introduction

It is my privilege to present you the adopted Fiscal Year 2014-15 Budget (FY 15) 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 strategies used to construct this budget were focused on maintaining and enhancing frontline services, which directly benefit the community, and to set a foundation for economic prosperity.

The budget was 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 organization modifications that promote and enhance efficiencies, while better using financial resources; and,
- Review and monitor rate and taxing structures.

The adopted FY 15 budget is in line with all financial policies set forth by the City Commission. The total operating budget for all funds equals $162,282,904, an increase of 4.9% over last year's total operating budget. The General Fund budget equals $22,201,446, representing a 6.4% decrease from FY 14. The current real property tax rate of 4.3179 per $1,000 of assessed valuation will remain the same for FY 15, representing a slight property tax decrease from FY 14.

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

- Restructures departments and combines programs;
- Enhances employee compensation;
- Provides additional funding for increased maintenance for City assets;
- 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, eliminating positions, using savings from FY 14, reducing expenditures and establishing goals to reorganize the workforce.

Concerning organizational restructuring, the FY 15 Budget, eliminates 24 positions. The majority of the positions were eliminated as a result of the Voluntary Early Retirement Incentive Plan 2014 (VERIP) program offering. Other positions have been eliminated as part of consolidations, attrition and restructuring of administrative functions.

Citywide budget activities are funded from multiple sources that include restricted enterprise funds (Electric, Gas, Water, Wastewater, Solid Waste, Communications) and other restricted funds (i.e. public housing, federal/state funding). These restricted funds total $140,081,458 or 86% of the total adopted budget, while the General Fund, which totals $22,201,446 million, represents 14%.

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. While these revenues are growing slowly, they are not keeping pace with the cost of delivering service. Furthermore, with a heavy reliance on transfers, specifically electric rates, the organization must develop a formula to provide quality service without compromising utility rates. Through the FY 15 Budget process, this situation was considered and discussed, while implementing initial steps that will change transfer policies in future years.

Considerations

Despite the negative impact of one of the worst economic downturns in memory, which resulted in significantly lower revenue streams, the outlook for the City remains relatively stable. The City historically limited growth in its operating budget and focused on building reserves, with the expectation that it would be able to survive any such downturns without having to make drastic budget cuts or decrease levels of service. Despite this proactive approach to limit controllable costs, the City still remains vulnerable to both the continued uncertainties associated with the overall economic climate and the annual attempts by the State to balance their budget at the expense of local governments. The history of legislative actions at the State level which has taken away, or shifted, local funding serves as a constant reminder that the City's long-term autonomy is not a certainty. Further, the FY 15 Budget considered the potential negative impacts of (1) discretionary sales tax revenue sun-setting; and, (2) the General Fund absorbing the Series 2010 441/27 CRA debt costs.

Concerning City property taxes, the FY 15 Budget adopts a rate of 4.3179 mills. Pursuant to the State of Florida's TRIM law, the tax rate that brings the same amount of revenue in the previous fiscal year, Leesburg's "roll-back" rate is, again, a "roll- forward" rate of 4.3521. Hence, the adopted rate of 4.3179 is a slight tax decrease.

With the exception of Stormwater, Water, Communications and Solid Waste the utilities are balanced without the use of reserves. In cases where reserve funds are used, monies are being allocated for capital improvement projects which fundamentally change the way of doing business. For example, (1) Stormwater is using capital funds to improve Stormwater drainage, (2) Water is using capital funds to invest in water-reuse programs; and, (3) Communications continues to expand fiber infrastructure.

Significant Factors for the FY 2014-15

Once again, this is an austere budget, and there are certainly unfunded needs that are not included. There are certain facts and circumstances that affected the budget process and the production of this document:

- City contributions for the General Employee's, Police, and Fire pensions decreased $146K, $66K, and $91K respectively; however, the actual amount needed is subject to final actuarial experience.
- Included in the Gas utility budget is civic funding totaling $165,758 which is the same amount as last year.
- The City's 401(a) contribution remains unchanged at 5%. The 2% 401(a) contribution for those covered by collective bargaining agreements in the Police Department has been removed.

- CRA revenue reductions preclude discretionary spending in the Hwy 441/27 and Carver Heights/Montclair CRA's, if necessary a loan will be created from the Housing Assistance Fund to the Carver Heights CRA to cover any operating shortfall.
- The Magnolia Townhomes debt service of $979,560 is being paid for by the Gas Fund.
- There are 24 position eliminations included within the document.
- The General Fund includes a new position for a Recreation Director totaling $105K.
- The Collections/Customer Service & Meter Reading divisions have been combined into one division titled Customer Service.
- The Airport divivion has been removed from the General Fund and a new Airport Enterprise Fund has been created.
- A new Housing Assistance Fund has been added to the budget to accommodate the City's ongoing housing programs.
- The budget includes a 5% salary increase across all funds, which represents wage adjustments and COLA's in recognition of the previous five fiscal years when wages were not adjusted due to economic factors. Further, the EPIP program has been formally discontinued and removed from policy and CBA language.
- The Capital Projects Fund includes $1.2M for the Venetian Gardens Phase I project – after a summer long planning process was conducted by the City Commission.

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.

Since being hired as your City Manager in December 2013, only a relative short time was available to review policy, trends and operations. In any case, long term, sustainable recommendations for good financial management come through time. Hence, the FY 15 budget takes incremental steps toward this goal. I also have confidence in Leesburg's management and financial teams. As such, 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 in dealing with the difficult budgetary issues that have developed over the last few years. The City Commission has continued to fulfill their obligation to the citizens of Leesburg by adopting a budget that is balanced and does not include any layoffs or furloughs, while at the same time does not provide for any tax increases or decreases to current service levels. Through annual processes like these, I am confident that the City of Leesburg will remain a desirable community in which to live and work, because of efforts to provide the best quality services in a cost effective manner.

Respectfully submitted,

Al Minner
City Manager

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CITY OF LEESBURG

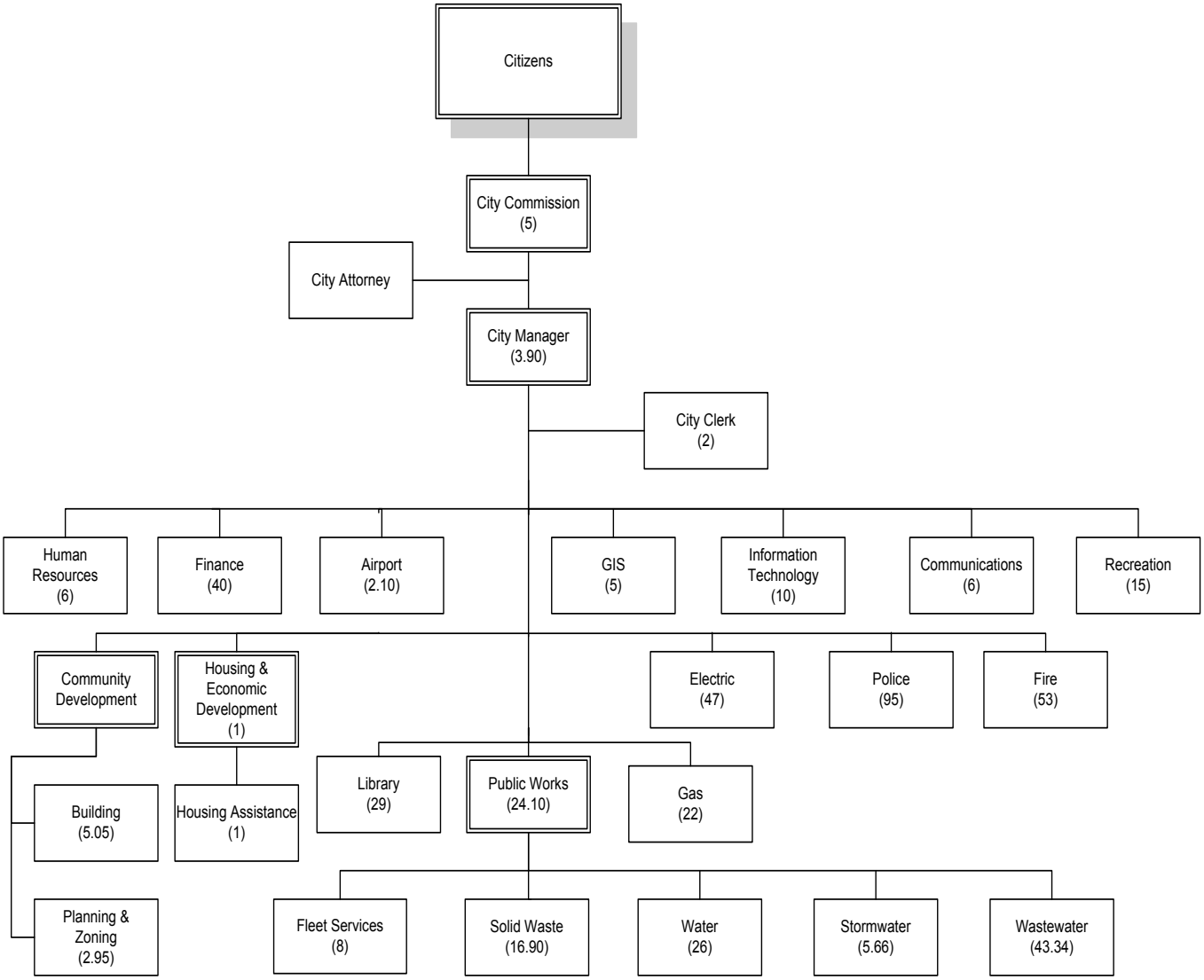
ANNUAL BUDGET

Fiscal Year 2014-15

JOHN CHRISTIAN
Mayor
Seat 2, District 2

BILL POLK Mayor-Pro Tem Seat 4, At-Large	JAY HURLEY Seat 1, District 1	DAVID KNOWLES Seat 5, At-Large	ELISE DENNISON Seat 3, District 3
AL MINNER City Manager	FRED MORRISON City Attorney McLin & Burnsed	BILL SPINELLI Finance Director	BRANDY MCDANIEL Budget Manager
MICHAEL RANKIN Assistant City Manager/Economic Development	DC MAUDLIN Director of Public Works	BETTY RICHARDSON City Clerk	JAKKI CUNNINGHAM PERRY Human Resources Director
TINO ANTHONY Information Technology Director	ROB HICKS Police Chief	DAVID JOHNSON Fire Chief	KEN THOMAS Housing and Economic Development Director
BILL WILEY Community Development Director	LUCY GANGONE Library Director	PATRICK FOSTER Electric Director	JACK ROGERS Gas Director

ORGANIZATION CHART



MISSION AND ORGANIZATIONAL VALUES OF THE CITY OF LEESBURG

MISSION STATEMENT

Dedicated to our Community, Committed to Service Excellence

CORE VALUES:

EXCELLENCE IN ALL WE DO
We believe in doing the right things at the right time. We believe we will spend enough time and money to do it right the first time. We place great emphasis in treating our citizens as our customers and giving respect to all individuals. We strive for a high level of customer satisfaction. In our commitment to being good at what we do, we view the pursuit of excellence as a continuing process.

OPEN, ACCESSIBLE GOVERNMENT
The honesty of government is assured when its actions are taken openly. Honest government is our first responsibility. Openness encourages competence because it subjects our actions to public scrutiny.

FISCAL RESPONSIBILITY
Thoughtful prioritization and careful management of our financial resources demonstrates our respect for the citizens whose taxes support our organization. Fiscal responsibility includes recognition that resources are limited and necessitates fresh approaches and creativity in addressing current operations and community needs.

PROFESSIONALISM
A professional attitude dictates objective analysis of issues, free of personal bias, and with a commitment to the organization and the community. Successful completion of a task is more important than who gets the credit.

A CARING ORGANIZATION
We believe that our work should be a source of enjoyment and satisfaction, both to our employees and our citizens. We seek to reward employees who have the personal qualities that contribute to a positive work environment: energy, a strong work ethic, independence of thought, a ready sense of humor and a caring attitude. We strive to provide a competitive salary, an opportunity for personal growth and development, and a safe, family-friendly workplace. We place great emphasis on treating all individuals with respect.

ORGANIZATIONAL DEVELOPMENT AND SELF SUFFICIENCY
We believe our supervisors and team leaders must serve as mentors and develop staff to ensure the continuity of government and services. We place great emphasis upon cross training of employees to ensure services are delivered without interruption. We support professional development programs to prepare employees for advancement as the basis for succession planning.

EMPLOYEE EMPOWERMENT
We believe in employee empowerment through involvement in decision making and problem solving. Informed employees feel involved, know that their opinions matter, have the opportunity to influence what happens, and take ownership.

We are proud of the City of Leesburg, its employees and the citizens we serve.

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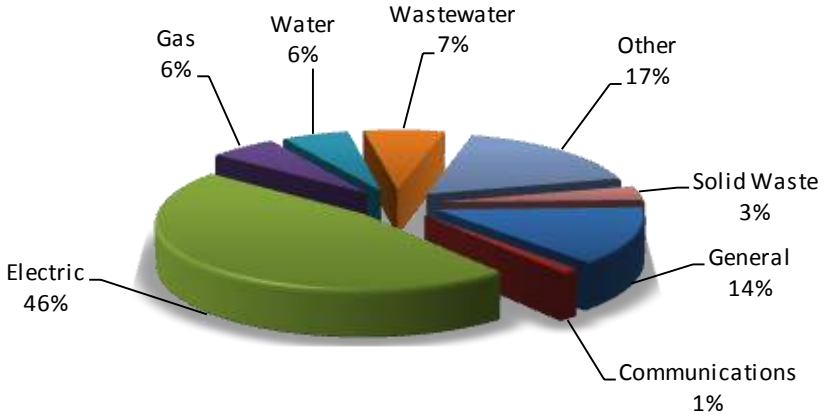
Executive Summary

The City of Leesburg's Fiscal Year 2014-15 combined budget includes revenues and expenditures totaling $162,282,904. This represents an increase of $7,586,155 over the previous fiscal year budget of $154,696,749. The increase is primarily due to the Electric utility expansion into Fruitland Park, which is $7 million.

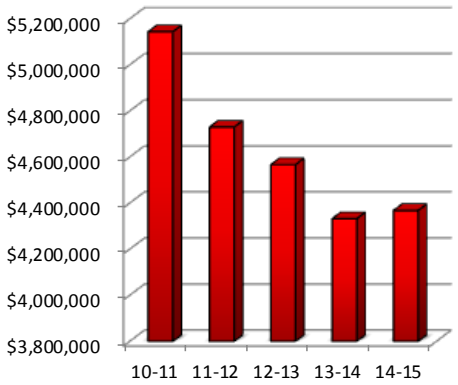
TOTAL CITY EXPENDITURES
Fiscal Year 2014-15 Budget



Fund	FY 13-14	FY 14-15	Change
Governmental Funds	$37,073,385	$36,625,510	($447,875)
Internal Service Funds	10,290,678	9,884,368	(406,310)
Electric Utility	70,604,389	75,051,472	4,447,083
Wastewater	11,272,313	11,195,521	(76,792)
Water	9,079,789	9,286,142	206,353
Gas	9,013,128	9,331,105	317,977
Solid Waste	3,652,918	3,868,381	215,463
Communications	2,121,249	2,081,806	(39,443)
Storm water	1,588,900	2,009,728	420,828
Airport	0	2,948,871	2,948,871
Total	$154,696,749	$162,282,904	$7,586,155

Millage Rate – The millage rate in this year's budget remains unchanged at 4.3179 mills. In order to generate the same revenues as last year the City Commission would have needed to adopt the roll back rate of 4.3521 mills.

AD VALOREM REVENUES FOR THE LAST 5 YEARS

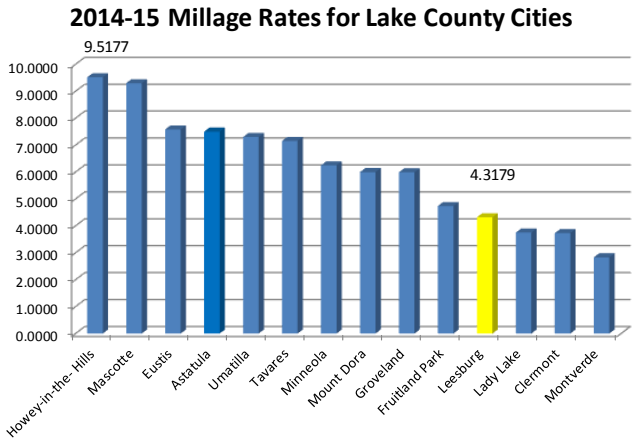


Executive Summary

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

Millage Rate Comparisons
All Cities in Lake County

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Howey-in-the- Hills	5.4450	5.9900	6.8317	7.0000	8.0000	8.6965	9.6147	9.5177
Mascotte	5.9990	5.9990	6.8801	7.9800	9.6147	9.6147	9.6147	9.3000
Eustis	4.7083	4.7083	5.1266	5.6849	6.2432	6.7158	7.5810	7.5810
Astatula	4.5000	4.5000	4.5000	4.8500	6.5000	6.2500	6.2500	7.5000
Umatilla	5.7593	6.5000	6.5000	6.8795	7.6419	8.2480	8.2480	7.2980
Tavares	5.4200	6.2500	6.2500	6.9500	6.8900	6.4462	6.9064	7.1569
Minneola	4.1500	4.4990	4.4990	5.4826	6.5716	6.3000	6.3676	6.2500
Mount Dora	5.0190	5.0190	5.0190	5.0190	5.3891	5.6667	5.6667	5.9970
Groveland	3.9680	4.8205	5.1800	5.1800	5.6000	5.6000	5.4700	5.9900
Fruitland Park	4.3900	4.3600	4.3600	4.3600	4.3284	4.6442	4.7371	4.7371
Leesburg	4.3100	4.3179	4.3179	4.3179	4.3179	4.3179	4.3179	4.3179
Lady Lake	2.2000	3.0870	3.2808	3.2808	3.2808	3.2808	3.2808	3.7500
Clermont	3.1420	3.1420	3.1420	3.1420	3.1420	3.1420	3.7290	3.7290
Montverde	2.9900	2.8300	2.8300	2.8300	2.8300	2.8300	2.8300	2.8300



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	
	2013-14	2014-15	2013-14	2014-15	2013-14	2014-15
GLCRA	$ 121,907,506	$ 122,062,401	$ 144,185	$ 145,223	$ 177,911	$ 179,690
CHCRA	$ 76,433,097	$ 76,432,394	$ 75,693	$ 75,615	$ 88,196	$ 94,152
441/27CRA	$ 326,270,772	$ 326,674,034	$ -0-	$ -0-	$ -0-	$ -0-

Utility Services Tax — Budgeted revenue for the Utility Service Tax totals $3,098,000 which is a reduction of $27,000 from the prior year's budget.

Communications Service Tax – Based on estimated taxable sales of $20,707,444, the City expects to realize $1,069,930 which is a 5.22% levy on telecommunications services.

Business Tax – Business taxes remained the same as the prior year at $195,000.

Permit Revenues – Permit revenues are projected to increase by $405,000 from the previous fiscal year budget of $292,000 to $697,000 or by 138.7%. Building Permit fees were increased as of October 1, 2013.

Intergovernmental Revenues – Estimated revenues include: funding from Lake County to operate the Leesburg Library as part of the County Library System $286,522 and funding from the Lake Sumter EMS for costs associated with Advanced Life Support (ALS) service provided by the Fire department $115,000.

Charges for Services – Projected revenues in the Electric utility are based on two components. The expected 2nd year of the 5% increase which was approved during the Fiscal Year 2013-14 budget process and the projected change in the Bulk Power Cost Adjustment (BPCA) for the purchase of fuel, primarily natural gas. Power supply cost projections which include St. Lucie and Florida Municipal Power Agency (FMPA) reflect a decrease of $714,477 or 1.7% from the previous fiscal year. Crystal River #3 is no longer a power supplier as the plant is being decommissioned.

Projected revenue for the Gas utility is based on current rates adjusted for the net change in the GDPIPDI. Revenues have also been adjusted to consider the projected change in the costs of Natural gas. This budget reflects a cost increase in Natural gas of $143,376 or 4.6%.

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

The Communications utility rates are based on contract amounts. Customer revenues are projected to decrease by $176,148 or 9.2%.

The Solid Waste residential revenues are relatively flat, decreasing slightly from $3,645,618 to $3,605,800.

Miscellaneous Revenues – Rental and lease revenues, primarily associated with the operation of the Leesburg Regional Airport, are expected to increase by $65,802 over the previous fiscal year. These funds are reflected in the new Airport Enterprise Fund.

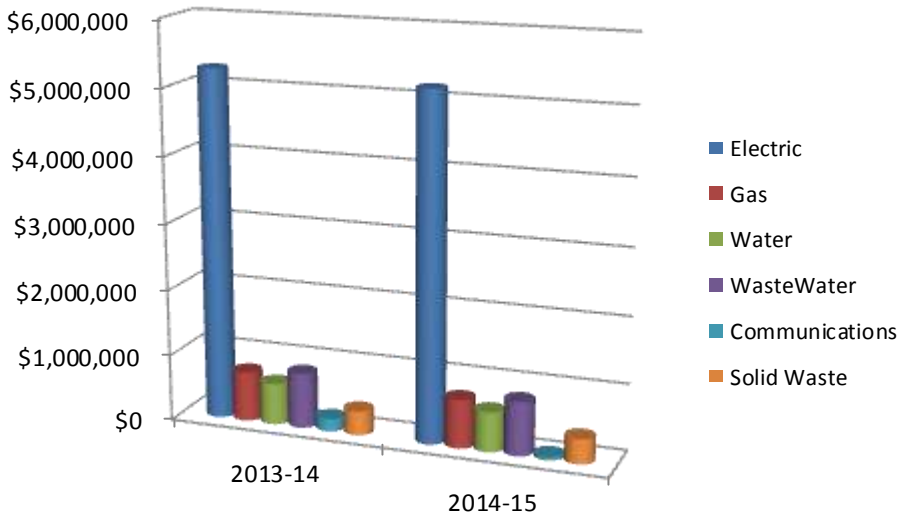
Interest revenues, which are driven by rates and available cash to invest, have decreased. The decrease is primarily attributable to historically low rates. The following table illustrates actual investment income through 2012-13 with budgeted income reflected in 2013-14 and 2014-15.

	Operating Interest	Capital Interest	Total
2011-12	$10,251	($3,469)	$6,782
2012-13	$700,150	$14,395	$714,545
2013-14	$91,360	$5,000	$96,360
2014-15	$64,200	$10,000	$74,200

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:

	2013-14		2014-15	
Fund	Percent	Amount	Percent	Amount
Electric	8.75%	$ 5,271,689	8.75%	$ 5,183,657
Gas	10.00%	747,951	10.00%	732,607
Water	8.75%	622,265	8.75%	600,722
Wastewater	8.25%	832,108	8.25%	810,612
Communications	10.00%	190,885	2.89%	50,000
Solid Waste	10.00%	364,561	10.00%	373,782
TOTAL		$ 8,029,459		$ 7,751,380

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	$ 75,051,472	($41,575,070)	($5,183,657)	($1,251,089)	$28,292,745	$9,301,680	$12,000,000
Gas	$9,331,105	($3,251,388)	($732,607)	($120,669)	$5,226,441	$1,288,710	$ 4,700,000

Projected Fund Balance

Fund	Budget	Percent	Requirement	Projected 09/30/14	Increase/ (Decrease)	Projected 09/30/15
General Fund	$22,201,446	20%	$4,440,289	$10,500,000	$0	$10,500,000
Water	9,286,142	25%	2,321,535	5,500,000	(741,590)	4,758,410
Wastewater	11,195,521	25%	2,798,880	4,000,000	0	4,000,000
Communications	2,081,806	25%	520,451	800,000	25,864	774,136
Solid Waste	$3,868,381	25%	$967,095	$1,800,000	$259,081	$1,540,919

Positions – Budgeted positions include both full and some part time positions. The total position count decreased from the previous fiscal year of 499, to 475. The decrease is primarily attributable to removing 18.10 positions from the General Fund and another 5.90 from the other funds. Please refer to the tables on pages 94-96 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 2014-15 decreased $145,421 from $20,918,029 in fiscal year 2013-14 to $20,772,608. Other salaries increased by $38,876 from $1,390,968 to $1,429,844 or 2.8%. Fringe benefit costs are projected to decrease $631,595 from $10,117,727 to $9,486,132 or 6.2%. Items included in the current fringe benefits package are:

- The fiscal year 2014-15 budget includes a 5% increase in salaries to provide an increase to all employees which has not been provided since fiscal year 2007-08

- The City contributes to the frozen general employees retirement plan and the defined contribution 401a plan a total of 10.33% and 5% of wages respectively. The defined contribution plan remained unchanged at 5% in the Fiscal Year 2014-15 budget. City contributions for the municipal police and fireman's plans total 8.6% and 27.4% of eligible payroll respectively. Based on current actuarial projections, the contributions are expected to adequately fund the respective plans.

- A cafeteria plan for City employees was implemented on October 1, 2004. The amount budgeted for the primary health insurance program will be used for the employees' options for the cafeteria plan.

- A self-insured health care program provides for payment of employee health and medical claims 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) for medical treatment and a Wellness Center. Two other programs are available at a lower cost to employees. The following rate categories are available to employees for health care coverage: employee only, employee and children, employee and spouse and employee and family. Beginning in fiscal year 2008-09 the City required those with employee only coverage to contribute $15 biweekly or an average of $32.50 per month toward the cost of healthcare coverage. In addition those with dependent coverage saw an increase of $32.50 per month. The plan is expected to be near or at break even; therefore net assets in the health insurance fund are projected to be around $3,485,000 at September 30, 2014. In Fiscal Year 2010-11 the City entered into an agreement with Carehere, LLC to provide an on-site Employee Healthcare Clinic. The clinic has helped mitigate the increasing costs of healthcare.

- 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 $220,750, approximately $160,000 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 by $45,213 or less than 0.5%. The most significant increases occurred in Electric or a total increase of $4,447,083 which is directly attributable to The Villages project.

Other significant changes include:

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 decreased from $1,969,587 to $908,148 a decrease of $1,061,438. This is the result of a one-time reduction in the fleet lease fees. Maintenance fees for vehicles, which are also charged to each department, decreased $66,693. Additionally, the fleet overhead charge to the departments which totals $232,238

remained unchanged from the prior year. This charge is to cover shop supplies, utilities and other administrative costs incurred by the fleet fund and is allocated based on the number a vehicles a department has.

Utilities across all funds are projected to increase from $3,518,580 to $3,556,986 an increase of $38,406 or 1%.

Rebalancing of the General Fund cost allocations provided a decrease of $707,721 or 11.89% to the utility funds.

Other significant items to note: Contract services increased by $2,577,669. This increase is mainly attributable to the GE contract. Overall maintenance, which is spread among the various maintenance categories, has decreased by $98,255, training expenses have increased slightly and operating supplies have increased by $420,542 respectively.

As a final point, the budget also includes depreciation expense of $8,911,426 which is an increase of $108,268 over the $8,803,158 budgeted for fiscal year 2013-14.

Capital Projects – The 2014-15 budget includes capital projects from the proposed 10-year capital improvement plan. There has been a $13,701,480 increase in capital projects from the fiscal year 2013-14 budget of $6,056,763 or 226.2%.

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

Fund	Amount
Electric	$9,260,238
Airport	2,269,496
Capital Projects	2,212,100
Wastewater	1,693,500
Water	1,430,212
Fleet	1,010,513
Stormwater	935,000
Communications	408,351
Gas	387,358
General	151,475
Total	$ 19,758,243

Local government infrastructure sales surtax represents a significant source of revenue to fund capital improvement needs of general government activities. Revenues from this source, available until December 2017, are projected to total $1,774,229 and will be used primarily for debt service payments associated with the 2004 Capital Improvement Bonds.

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 realizes however, the need to set aside funds for renewal and replacement for those assets associated with its General Government operations and is now in the process of creating those policies. 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	2013-14	2014-15
Electric:				
	2007 Bonds	2038	$ 2,616,277	$ 1,491,332
	2013 Loan	2033	273,600	619,748
	2014 Note	2035	-0-	622,788
			2,889,877	2,733,868
Capital Improvement:				
	2013 Bonds	2035	1,021,513	753,307
	2009 Promissory Note	2030	483,405	351,264
	2008 Capital Lease	2017	45,019	45,021
	2009 Promissory Note	2017	979,650	979,560
			2,529,587	2,129,152
CRA's:				
GLCRA	Mortgage	2014	16,032	-0-
CHCRA	2008 Revenue Note	2016	203,893	203,993
Hwy 441/27 CRA	2009 TI Revenue Bond	2036	799,669	797,482
			1,019,594	1,001,475
Water:				
	2007/ 2013 Bonds	2035/2038	1,363,658	1,349,161
	2010 Revenue Note	2026	375,272	366,096
			1,738,930	1,715,257
Wastewater:				
	2007/ 2013 Bonds	2035/2038	1,079,465	1,067,942
	2010 Revenue Note	2026	451,183	440,149
	2004 Loan	2014	600,000	-0-
			2,130,648	1,508,091
Gas	2007/ 2013 Bonds	2035/2038	387,281	383,331
Communications:				
	2009 Revenue Note	2020	126,961	123,266
	2012 Loan	2015	105,000	105,000
			231,961	228,266
TOTAL			$10,927,878	$ 9,699,440

Budget Review Calendar – The City Commission held two preview workshops on March 3rd and June 30th. City Commission Budget Workshops were held July 24th, 29th, 31st, August 4th and September 2nd in the City Commission Room. The Commission established the maximum millage rate for fiscal year 2014-15 at the July 28th regular Commission meeting. The first public hearing to consider adoption of the budget was held September 11th . The public hearing to consider final adoption of the budget was held Monday, September 22nd at the regular City Commission meeting.

Distinguished Budget Presentation Award – The Government Finance Officers Association of the United States and Canada (GFOA), through the Distinguished Budget Presentation Awards Program, recognizes exemplary budget documents. Entities submit their operating budget for review, which is evaluated using a comprehensive checklist. On May 2, 2014, the GFOA awarded the City of Leesburg the Distinguished Budget Presentation Award for the fiscal year 2013-14 budget, which is the 16th consecutive year (fiscal years 1999-2014). 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, 2013

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, 2013. 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 sixteen consecutive years (fiscal years 1999-2014). We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine is eligibility for another award.

Community Profile

LOCATION

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

The City occupies a land area of 39.26 square miles and has a population exceeding 20,000. 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

Mote Morris House

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, solid waste and high-speed, fiber-optic communications.

Leesburg's beautiful 65-acre Venetian Gardens Park includes amenities such as a public swimming pool with bath house, community building, baseball field, volleyball courts, picnic tables, park benches, Kid's Korner playground, and the Venetian Cove Marina.

The Sleepy Hollow Sports Complex includes two soccer/football fields, two youth girl's softball fields, two Babe Ruth Baseball fields, and four adult softball fields. In addition, the complex also offers restroom and locker room facilities, a pavilion, and a concession stand.

The Leesburg Recreational 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.

Leesburg Public Library is the second busiest location in Lake County's library system. Staff at the 45,000-square-foot facility helped 265,000 or 1,100 people each day with their reading, informational and or educational needs.

Leesburg International Airport is an 850-acre controlled-access, general aviation airport that caters primarily to recreational and corporate aircraft with 50,000 take-offs and landings a year.

Approximately 140 fixed-wing and 15 helicopters 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 360 people in various capacities, the majority of which are working in aviation-related positions. The airport features two runways, tie downs, hangar facilities, flight schools, and a significant number of maintenance shops.

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

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, Lights of Lake, Saturday Morning Market, 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 21,000 with employment emphasis on health care, personal services, retail and education. A downturn in the national economy since 2006 significantly decreased new home construction, which led Leesburg's growth for many years. Now the city is working 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 100,000 residents who live nearby in The Villages retirement community. Central Florida Health Alliance employs 1,770. Other notable job centers in Leesburg include: Lifestream Behavioral Center, Lake County School District and the City of Leesburg.

Below is the principal employers with more than 150 employees in the City of Leesburg:

Name of Employer	Employees	Type of Business
Central Florida Health Alliance	1,770	Hospital
Lifestream Behavioral Center	550	Mental Health Service Provider
Lake County School District	505	Education Institution
City of Leesburg	475	City Governmental Services
Lake Port Properties	400	Retirement Community
Publix (3 stores)	380	Grocery Stores
Cutrale Citrus Juices USA Inc.	330	Citrus Processing
Lake Sumter State College	255	Higher Education Institution
Lake Sumter EMS, Inc.	227	Emergency Medical Transport
First Baptist Church of Leesburg	215	Church Ministry Services
Southeast Modular	250	Construction

Leesburg's commercial development is adapting to local needs and economic stresses, losing some businesses while gaining others. 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 could grow steadily with improvement of the national and Central Florida economy.

Central Florida's overall vacancy rate was 9.5 percent. Leesburg mirrored Central Florida's average asking rental rate for industrial space at $4.53 per square foot. Concessions remained relatively comparable with many landlords offering one month free rent. Tenant improvement dollars also were included in many lease transactions.

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 is relatively strong with big annual events like Leesburg Bikefest and annual sports events that draw visitors from around the country.

Lake County's 6.2 percent unemployment rate in September nearly matched Florida's 6.1 percent rate and was only 0.3 points higher than the U.S. rate of 5.9 percent, according to the Florida Department of Economic Opportunity. The state's September rate was the lowest since June 2008, when it was 6.0 percent.

The Lake County jobless rate over the eight months of the year dipped after a rise in July. The unemployment rate in August was 6.8 percent - a slight drop from 6.9 percent in July, which was the highest rate so far this year. Lake started out the year with an unemployment rate of 6.6 percent in January and February, followed by an increase to 6.7 percent in March. It then dropped to 5.8 percent in January and February, followed by an

increase to 6.7 percent in March. It then dropped to 5.8 percent in April before climbing up to 6.3 percent in May, 6.4 percent in June and 6.9 percent in July. Last year during the same time, Lake had an unemployment rate of 7.7 percent. Of the 135,540 people in the Lake County labor force, 126,304 had jobs in June and 9,236 did not.

Leesburg has encouraged economic development through the addition of an assistant 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 International Airport is adding tenants and improving facilities. It also is expected to win approval of a foreign trade zone to benefit area businesses that import and export products internationally.

The city's industrial site at County Road 470 and Florida's Turnpike provides more than 600 acres of prime development property and 12 million square feet of combined estimated developable area. Leesburg assists small companies through a business incubation program managed in coordination with Lake County, Lake-Sumter State College and the University of Central Florida.

Some demographic and economic statistics are presented:

Lake County unemployment rate	6.2%
State unemployment rate	6.1%
Median age (Lake County)	49
Average median household income	$42,620
Median home value	$96,750

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 five elementary schools, two middle schools, one high school and one adult 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 is the nation's only four-year college for learning disabled students.

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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, Communications (Internet and fiber optic), Solid Waste, Stormwater and Airport operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for its self-insurance health, workers' compensation programs, Risk Management and Fleet Services.

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

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

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

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 reports 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.

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.

Housing Fund **-** accounts for the purchase and improvements to Magnolia Townhomes (closed in Fiscal Year 2012-13)

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 Municipal Police Pension Trust 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 was frozen as of September 30, 2008.

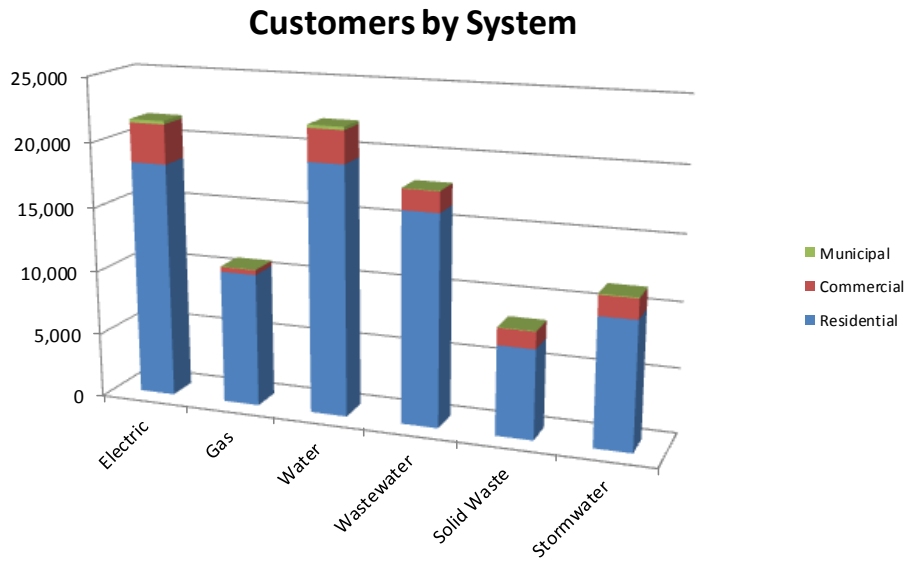
MUNICIPAL SERVICES

The City provides a traditional mix of general government services including police and fire protection, library, construction and maintenance of streets and infrastructure, storm water drainage, recreational activities, cultural events, planning, zoning, housing, and administrative services. In addition to general government activities, the City also provides a full range of utility services, including Electric, Natural Gas, Solid Waste, Communication services (which includes internet and fiber optic cable services), 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, Communications, 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 21,057 and 39.26 respectively:

System	Established	Residential Customers	Commercial Customers	Municipal Customers	Total Customers	Area Square Miles
Electric	1921	18,296	3,057	257	21,610	50.0
Gas	1959	10,353	374	39	10,766	88.0
Water	1903	19,303	2,504	242	22,049	94.6
Wastewater	1929	16,279	1,585	41	17,905	94.6
Solid Waste	1925	6,915	1,315	43	8,273	39.26
Stormwater	1991	9,854	1,552	73	11,479	39.26



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SHORT TERM

The priorities of the current budget have been discussed in the budget message. A balanced budget has been adopted by the Commission, which includes an appropriation of fund balance in the Housing Assistance Fund, Hwy 441/27 CRA, Stormwater, Water, Communications, Solid Waste, Police Education Receipts, Recreation Impact Fees, and Fleet.

The economy continues to provide a challenging environment for the City. Many of the economically driven revenues such as those tied to sales have stabilized and become easier to predict. Property values started to increase slightly which directly impacts Ad Valorem Revenue collections in the General Fund and each of the City's three CRA's. Ad Valorem revenue proceeds are projected to increase by approximately $36,000 in total.

The Greater Leesburg CRA will begin beautification of Main Street toward its Highway 27 corridor. The CRA currently has no debt but is moving forward to acquire funding to continue on with the beautification of Main Street. The continued reduction in property values has impacted the Carver and Highway 441/27 CRA's the most. Revenues for the Carver CRA have fallen below the required amount for debt service. The shortfall in funds will be made up from a combination of sources which include assistance from the Housing Assistance Fund and proceeds from the 2008 Revenue Note. Property values for the Highway 441/27 CRA fell below the floor which was used to establish their base for measuring the increase in incremental property values. The short term plan for debt service associated with the Highway 441/27 CRA is to fund interest costs from bond proceeds and principal payments from fund balance. All other projects have been placed on hold until property values recover.

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

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

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. In fiscal year 2011-12, the City's healthcare budget increased $1,057,875 to $6,203,016 or by 20.6%. The increase was absorbed into the budget without passing on any of the additional costs to the employees. In fiscal year 2012-13 the City increased retiree premiums to cover the amount of the retiree premium which was over $400. The increase was tied to a resolution which was passed by the City Commission in 2005, the resolution capped the amount that the City can contribute to our retirees' health insurance at $400 per month which applies to all current and future retirees. This cap was necessary in order to minimize the financial impact of a requirement imposed by the Government Accounting Standards Board [GASB 45]. Due to the Wellness Center's success the City was able to maintain the employees health insurance rates and the City was able to maintain its funding without an increase in the current budget.

General government capital spending and improvements are limited to that which is necessary, much of which is replacement of existing equipment or refurbishing of existing assets. Replacement of existing equipment is closely monitored and performed at the end

of its useful life before failure due to fatigue or obsolescence. Grants and other sources are sought for airport maintenance and upkeep. Fleet purchases and maintenance are made through the Fleet Fund. Costs associated with Fleet are funded through service contracts with those utilizing Fleet assets.

Capital assets purchased and placed in service by the City's enterprise funds are maintained through renewal and replacement funds set aside in restricted cash accounts within the respective enterprise operation.

LONG TERM

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

Planning for growth is an ongoing challenge, as the City expects a population growth of 13,000 to 26,000 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. However, due to the declining economy, impact fees were "waived" for the last 3 years. These fees were reinstated as of October 1, 2013. To promote redevelopment, in August of 2014 the City Commission approved a temporary Impact Fee Waiver for redevelopment within any of the three CRA's, this waiver expired on September 30, 2014. Additionally, in October 2014, the City Commission approved waiving impact fees for projects that develop vacant properties until March 31, 2015. The City also collects a library county impact fee and applies for additional resources to meet current and ongoing needs.

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

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

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

Gas – With the approval of Section 25-501 of the City Code of Ordinances in April of 2006, natural gas is being required in all new subdivisions within the city limits. In addition the cost of infrastructure is to be borne by the developer. The ordinance does not apply to developments that have an existing natural gas contract or to those that have received construction plan approval prior to the adoption of the

ordinance. Implementation of this ordinance will significantly reduce future capital outlay.

- **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 looking into long term solutions for increased water consumption driven by population growth. The Florida aquifer has limited resources and is not expected to keep pace with development. The Central Florida Water Initiative and other similar efforts will take a leading role in developing future water use policies.

- **Communications -** The utility has expanded their business by marketing to customers for fiber optic cable and Internet services. Because of expanded Internet rates, and the offering of broadband communications services, the City continues to extend fiber optic connections to customers.

- **Solid Waste -** The Solid Waste Division recently executed a long term disposal agreement with Covanta Lake II, Inc. a waste to energy facility that produces electricity by burning municipal solid waste. The 5 year agreement includes an option to extend the contract for three additional 5 year terms. The negotiated disposal fee is considerably less than the fee recently paid to Lake County and represents a significant savings in operating expenses for the duration of the contract. The reduction in operating costs may provide an opportunity to reduce fees for service. 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 to fund Phase I of the Venetian Gardens Master Plan.

Information and technology (IT) is an important part of the City's operations, thus long term financial planning includes preparing to replace computers as they become obsolete. The IT department owns all computer equipment, including desktop computers, laptops, copiers, and printers and recovers the cost of equipment from departments based on a 5-year lease period.

The Fleet Internal Service 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 and leasing department.

Personal Services costs represent 88% of the City's general fund annual budget. Since employees are here to serve the citizens, it is important to have motivated, productive employees. Management did complete a salary survey in fiscal year 2013-14. The results of this survey showed that some of the Electric positions needed wage adjustments, additionally, a 5% COLA was included for City employees.

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 2014-15 budget adoption process began at the January 27, 2014, 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 14, 2014.

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 2014 -15 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 2014-15 capital requests were presented by the departments to the commission during the budget workshops held in July, August and September. Capital requests for fiscal year 2014-15 were adopted on September 22, 2014.

CITY COMMISSION VISIONING GOALS

In the adopted Mission Statement, "Dedicated to our Community, Committed to Service Excellence," we find the first core value, which is the responsibility of all employees. The core values as listed in detail in the front of the document are the responsibility of the Executive Department and the City Commission. The following are the values that were adopted and state, "We value:"

- Excellence In All We Do
- Open, Accessible Government
- Fiscal Responsibility
- Professionalism
- A Caring Organization
- Organizational Development And Self Sufficiency
- Employee Empowerment

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

Department	Excellence	Open Gov't	Fiscally Respon-sible	Professional	Caring	Self Sufficient	Employee Empower-ment
Finance	X	X	X	X	X	X	X
Human Resources	X				X	X	X
IT	X	X	X				
GIS/Engineering	X		X				
Airport	X	X	X				
Police	X	X		X	X	X	
Fire	X			X		X	X
Public Works	X	X	X			X	X
Community Development	X	X		X			
Economic Development	X	X	X				
Library	X	X	X	X	X		
Recreation & Parks	X		X	X	X		
Stormwater	X		X	X			X
Electric	X	X	X	X	X		
Gas	X		X	X	X	X	X
Water	X	X	X	X	X	X	
Wastewater	X	X	X	X		X	X
Communications	X		X			X	X
Solid Waste	X						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.

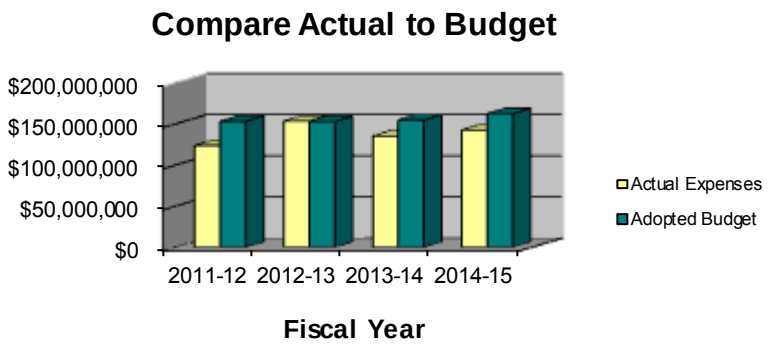
Actual expenses for the utility funds are recorded on the full accrual basis, while other funds are reported on the modified accrual basis. Comparing a budget prepared on the cash basis to actual expenses recorded on the accrual basis can be misleading in a budget document. When comparing fiscal year 2013-14 actual expense to fiscal year 2014-15 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 2013-14	Adopted Budget 2014-15	Average Annual Change
Cash Basis	$134,954,838	$162,282,904	20.25
Accrual Basis	$134,954,838	$142,248,516	5.40

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



Departmental Budget Meeting

In addition to being known as a caring organization the City wants to be known as customer driven. The City strives to achieve excellence in customer service in every aspect of City operations.

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 Accounting Division, 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 the values and goals, 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

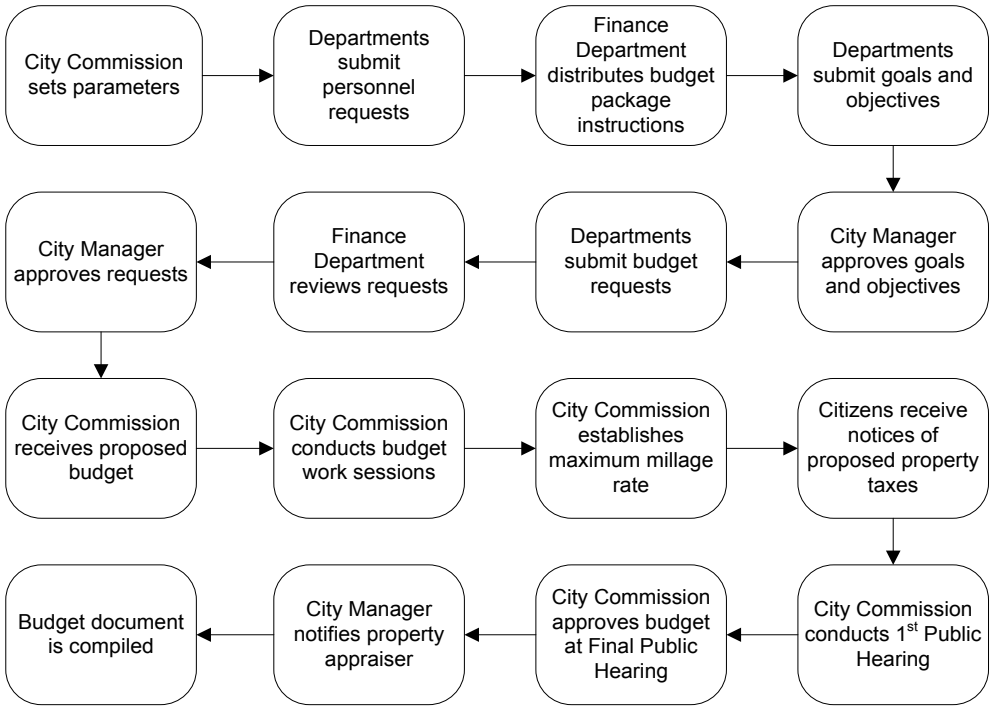
Pursuant to Florida law, two public hearings are required prior to the adoption of a millage rate and budget. At the conclusion of the first public hearing held on Thursday, September 11, 2014, the City Commission adopted a resolution to tentatively adopt the millage rate, and another resolution to tentatively adopt the budget. At the final hearing on September 22, 2014, the City Commission unanimously approved a resolution to adopt the final millage rate and an ordinance to adopt the 2014-15 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

2014 DATE DAY	RESPONSIBLE PARTY	REQUIRED ACTIVITY	REQUIREMENT REFERENCE
January 27, Monday	City Commission	Adopt budget calendar for the fiscal year 2014-15 budget	
March 3, Monday	City Commission	Conduct Budget Workshop/Kickoff Session	
March 3, Monday	Department Directors	Deadline for submission to the Budget Manager of Personnel Requests for fiscal year 2014-15	
March 4, Tuesday	Finance Department	Distribute forms and instructions for use in preparation of the fiscal year 2014-15 budget requests to all departments and agencies funded by the City	
March 17, Monday	Department Directors	Deadline for submission to the Budget Manager of Utility Revenue projections	
March 21, Friday	City Manager	Distribute civic funding request forms	
April 14, Monday	Department Directors	Deadline for submission to the Budget Manager of budget requests for fiscal year 2014-15	
May 5-23 Monday-Friday	City Manager	Meet with governmental fund departments to discuss fiscal year 2014-15 budget requests, including goals and objectives	
May 27-June 5, Tuesday-Thursday	City Manager	Meet with Utility funds to discuss fiscal year 2014-15 budget requests, including goals and objectives	
May 30, Friday (On or before June 1)	Property Appraiser	Provide an estimate of 2014 total assessed values of nonexempt property for budget planning purposes	Section 200.065(7), Florida Statutes,
June 26, Thursday	Finance Department	Present the draft budget for fiscal year 2014-15 to the City Manager for review and analysis	
June 30, Monday	City Commission	Conduct Budget Workshop/Preliminary Review	
On or before July 1, Tuesday	Property Appraiser	Submit 2014 certified taxable values to the City Commission	Section 193.023(1), Florida Statutes, Section 200.065 (1), Florida Statutes
July 10, Thursday	City Manager	Present the draft budget for fiscal year 2014-15 to the City Commission for review and analysis	Section 200.065(2)(a)2, Florida Statutes, Section 28, Leesburg City Charter
July 24, Thursday	City Commission	Conduct budget/capital improvement work session regarding the proposed budget for fiscal year 2014-15	

Budget Calendar (Continued)

2014 DATE DAY	RESPONSIBLE PARTY	REQUIRED ACTIVITY	REQUIREMENT REFERENCE
July 28, Monday	City Commission	Establish the maximum millage rate for fiscal year 2014-15	
On or before July 29, Tuesday	City Commission	Notify the Property Appraiser of: 1. The Proposed millage rates for 2014; 2. The rolled back millage rates for 2014; 3. The date, time, and place of the public hearings to consider the proposed millage rates and tentative budgets	Section 200.065(2)(b), Florida Statutes,
July 29 & 31, Tuesday, Thursday	City Commission	Conduct budget/capital improvement work session regarding the proposed budget for fiscal year 2014-15	
August 4, Monday	City Commission	Conduct budget/capital improvement work session regarding the proposed budget for fiscal year 2014-15	
On or before August 19, Tuesday	Property Appraiser	Mail notices of proposed property taxes for 2014 to each taxpayer listed on the current year assessment roll	Section 200.065(2)(b), Florida Statutes, Section 200.069, Florida Statutes
September 2, Tuesday	City Commission	Conduct budget/capital improvement work session regarding the proposed budget for fiscal year 2014-15	
September 8, Monday	CRA Board	Establish budget for Community Redevelopment Agencies	
September 11, Thursday	City Commission	Conduct public hearings to consider adoption of the tentative budgets and proposed millage rate for fiscal year 2014-15. All hearings must begin after 5:00 P.M	Section 166.241(3), Florida Statutes, Section 200.065(2)(c)-(e), Florida Statutes
September 18, 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 2014-15	Section 200.065(2)(d), Florida Statutes, Sections 200.065(3),(a),(b), and (h)-(l), Florida Statutes
September 22, Monday	City Commission	Conduct public hearings to consider final adoption of the budget/capital improvement plan, and millage rate for fiscal year 2014-15. All hearings must begin after 5:00 P.M	Section 166.241(3), Florida Statutes, Section 200.065(2)(d), (e),Florida Statutes
November	Finance Director	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.

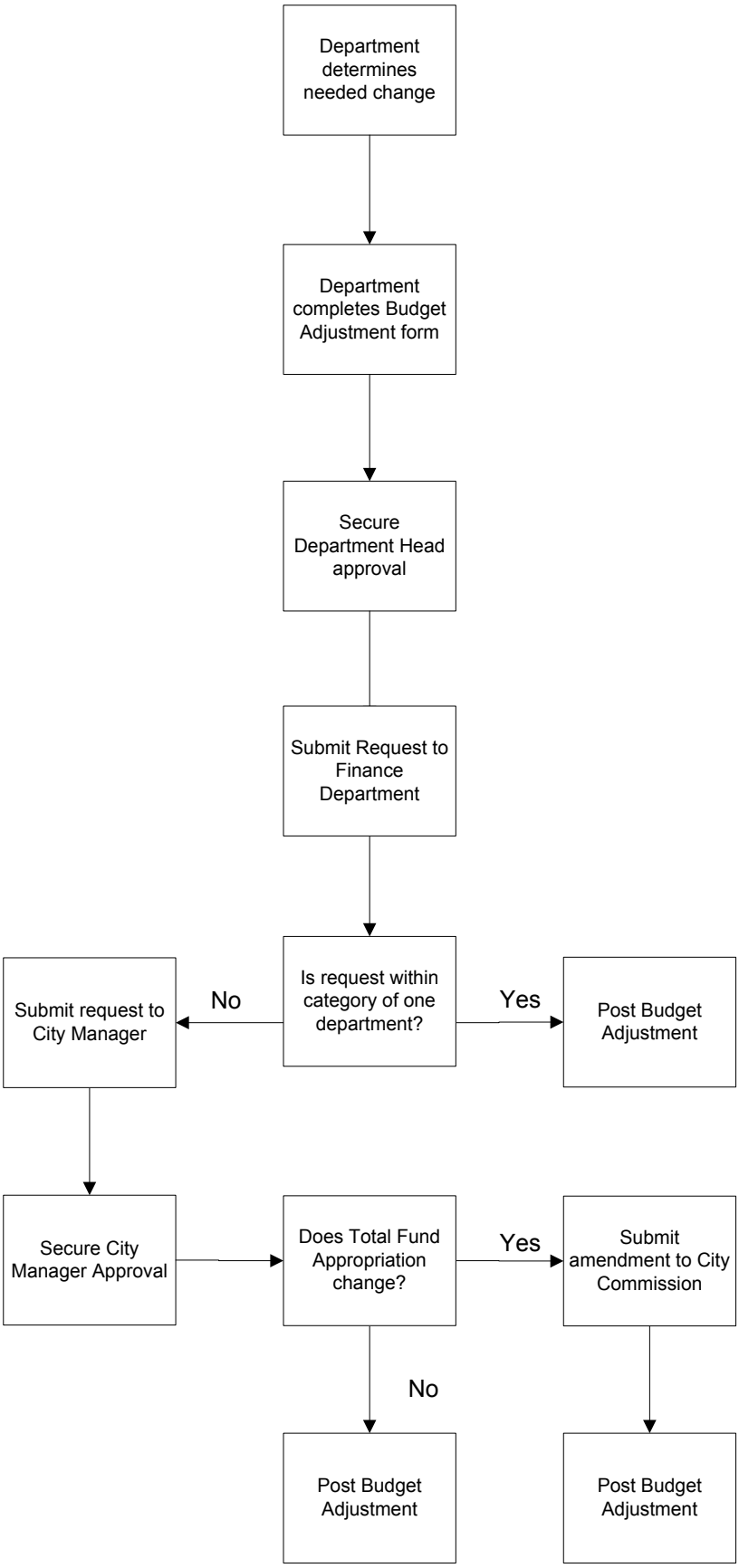
The City Manager may amend appropriations in any fund, provided that the total appropriation of the fund is not changed and does not alter a department's work program. The City Manager can also approve the following:

- 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.

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, waive deposits to customers if they sign up for 12 months of auto pay and 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.

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

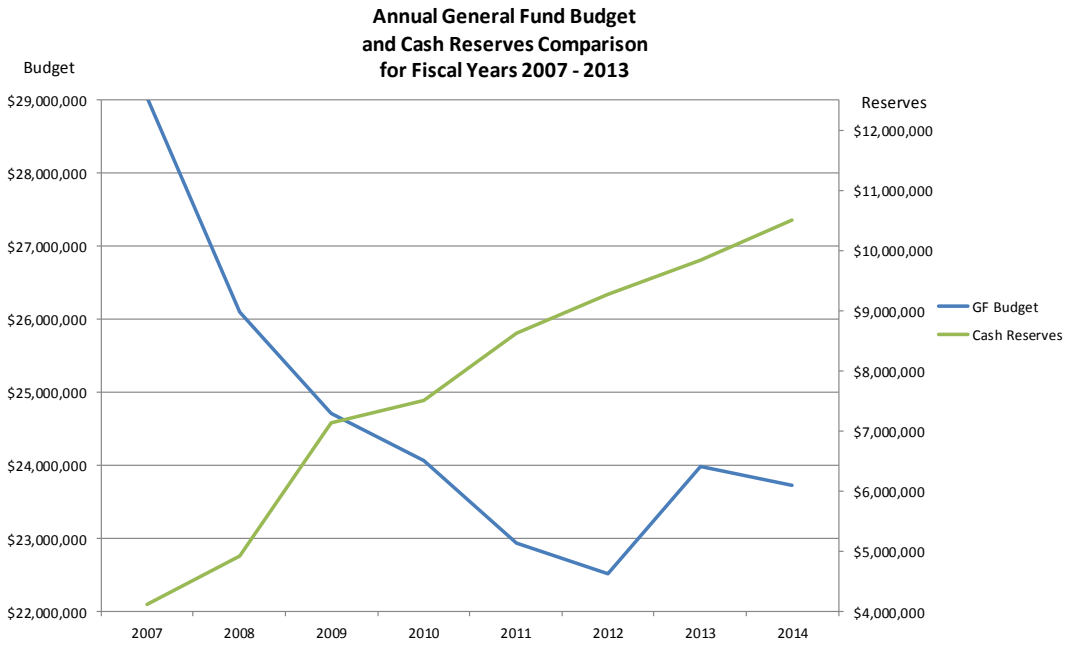
Creation of Reserves– Ordinance 07-80 (see pages 599-606 for actual graphs)

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)

The following graph shows the relationship between the annual General Fund budget and the growth in Cash Reserves for fiscal years 2007-2013:



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 and 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.

Annual Review
A review is required as part of the annual budget adoption process. Based on the fiscal year 2014-15 adopted budget, the minimum level of cash required in the general fund is $4,440,289 (20% of $22,201,446). 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 2.89% from Communications and 8.75% from the Electric and 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

	2011-12	2012-13	2013-14	2014-15
GENERAL FUND				
Total Adopted Budget	$22,514,571	$23,989,523	$23,726,974	$22,201,446
Beginning Fund Balance	8,790,386	9,271,000	9,845,557	10,500,000
Ending Fund Balance *	9,271,000	9,845,557	10,500,000	10,500,000
Percentage of Ending Fund Balance to Total Budget	41.1%	41%	44.2%	47.3%
Fund Balance Appropriated	$51,970	$0	$152,000	$0

* The ending fund balance for fiscal years 2013-14 and 2014-15 are projected based on estimated revenues and will be adjusted during the year after the audit has been completed.

Procurement Policy

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

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

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

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

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

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

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

Capital Asset Policy

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

Purpose

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

Definition

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

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 2013-14 follows:

Fund	Adopted 2013-14	Adopted 2014-15
General	$ 213,671	$ 151,475
Fleet Services	582,000	1,010,513
Stormwater	481,000	935,000
Capital Projects	826,500	2,212,100
Electric	1,837,501	9,260,238
Gas	201,716	387,358
Water	942,800	1,430,212
Wastewater	699,550	1,693,500
Communications	272,025	408,351
Airport	0	2,269,496
Total	$ 6,056,763	$ 19,758,243

On September 23, 2013, the City Commission adopted the capital improvement plan for fiscal year 2012-13. 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 can not be met, credit enhancement shall be considered to carry a AAA rating. Bonds may be issued without a rating.

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

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

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

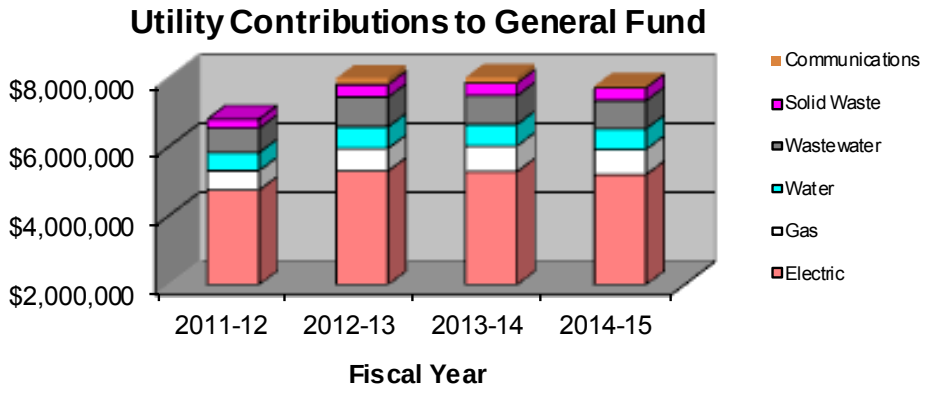
Arbitrage Requirements
The City will minimize the cost of arbitrage rebate and yield restriction to comply with applicable federal tax codes.

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 2014-15 by fund are as follows:

General Fund

There is no appropriation of fund balance in the General Fund. In fiscal year 2014-15 the Airport expenses and revenues were removed and a new Airport Enterprise Fund was created. The Interfund transfers from the utilities decreased by $278,079 from the previous fiscal year. This is attributable to analyzing the cost allocation and reducing allocated expenses in the General Fund.



There were no annexations in the past fiscal year. In the past 10 years, the City's boundaries increased by more 6,658 acres or more than 26% to 25,137 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 department continues to plan and promote capital projects to enhance water quality and to prevent local flooding. Projects are prioritized and planned using the Stormwater Master Plan. This year the department will emphasize restoration and cleaning of various stormwater ponds around the City and continue with projects to enclose the drainage ditches. The next phase of the Birchwood ditch enclosure project will be completed and the Commerce and Industrial Ditch will be enclosed. In addition, CDBG grant funding will be used to make improvements to drainage along Beecher Street south of Griffin Road.

Community Redevelopment Agency

Pursuant to Section 163.512, Florida Statutes, the City Commission created the Greater Leesburg Community Redevelopment Agency (GLCRA) by Resolution 6994 on May 28, 1996. In compliance with the authorizing statute, tax increment financing is used to provide

funding for specific capital improvements within the designated area. The base year was established in 1995 with an assessed value of $86,757,505. The GLCRA is composed of two components, Main Street and Pine Street. All sources of revenue are split equally between the two. On September 25, 2000, the GLCRA executed a promissory note for the Streetscape Project, a major renovation of Main Street between Canal and 9th Streets, and created a Towne Square between 5th and 6th Streets. The note associated with the Streetscape project was paid in full during fiscal year 2009. In addition to the prior note, there were annual payments of $24,048 until May 2014 associated with the purchase of the Christley property. The Main Street component of the GLCRA fund balance as of September 30, 2014 will approximate $500,000. In fiscal year 2014-15 the Main Street component will be obtaining a $1 million loan to complete the Main Street/Hwy 27 entrance improvements. These improvements are supposed to be completed by April 2015.

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, 2014 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 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 unreserved, undesignated fund balance associated with the Carver Heights area as of September 30, 2014 will approximate zero. In December 2008, the CHCRA issued $1,431,878 of debt to finance improvements to the community. The CHCRA major projects include: senior housing, infrastructure and pedestrian support (sidewalk) facilities, commercial, industrial improvement and gateways to the community and comprehensive recreation programs and facilities. There is approximately $290,000 in available loan proceeds to be spent on eligible projects.

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. The fund generates the majority of its annual income from tax increment revenues. The base year was established in 2005 with an assessed value of $355,255,087. The CRA is part of the City's plan to improve blighted conditions within the U.S. 441/27 corridor areas. The Highway 27/441 CRA issued $14,605,000 in Tax Increment Revenue Bonds, Series 2009 to fund improvements within the corridor. Some of the major improvements include electrical undergrounding, relocation of Communication lines and installation of mast arm upgrades. The agency determined the existence of blighted areas and will make improvements utilizing available funds. Projected fund balance at the end of fiscal year 2014-15 will approximate $1,320,000. The 2014-15 budget year does not include projected revenue for the CRA due to the assessed value for 2011 dropping below the base which was established in 2005.

Capital Projects Fund

The Capital Projects Fund budget increased by $1,385,600 from $826,500 to $2,212,100 in fiscal year 2014-15. Which is directly attributable to beginning the Venetian Gardens project $1,220,000.

Road Resurfacing totaling $512,500 is included in the fiscal year 2014-15 budget which will be funded through a transfer from the Gas Tax Fund. The Gas Fund will be transferring $257,500 and the Solid Waste Fund will be transferring $772,500 for the Venetian Gardens project. Other funding sources include Recreation Impact Fees funding $25,000 for Rails to Trails and Discretionary Sales Tax funding for the remaining $644,600, including $130,000 for the Susan Street Master Plan Phase I and $190,000 for the Venetian Gardens project.

Electric

Major projects for Electric include the work associated with The Villages expansion into Lake County. The first of these projects which involved the re-conductoring, pole replacement, and tree trimming along Pine Ridge Dairy Road was completed in September of 2014. The remaining projects are underway and include the relocation, re-conductoring, pole replacement, and tree trimming along Miller Boulevard which will be completed in early 2015 as well as the first phases of the installation of the underground facilities within the subdivision itself. Depending upon the sales experience of the scheduled 2,200 homes, the build out of the remaining sections of this underground infrastructure will most probably be completed in fiscal year 15-16.

Work on feeder upgrades will continue including increased wire sizing, pole upsizing, and additional ties to other feeders. Distribution poles will continue to be replaced which have been identified during field audits. Furthermore, an Interactive Voice Response (IVR) system which was explored during fiscal year 13-14 will be installed to enhance the customer's experience and reduce outage analysis time during storms and other system outages.

The City of Leesburg completed the implementation of an innovative $21 million Smart Grid initiative in fiscal year 13-14 which incorporated a broad scope of information and control technologies. While some technologies were pared back due to the vote of the FMPA to negate the intended beneficial financial effects of peak shaving, the remaining project elements successfully achieved a more efficient, technologically advanced, reliable, and responsive system.

Technologies which were completed as part of the City of Leesburg's Smart Grid Investment Grant (SGIG) Project included the deployment of an Advanced Metering Infrastructure, which involved the installation of 23,000 smart meters and was completed in 2012 and a Meter Data Management System which was completed in early 2014; Energy Management for residential and small commercial/industrial consumers; two Substation power transformers with enhanced transformer monitoring and control smart grid functionality to maximize efficiency and output without degrading service life, which have been installed and are fully functional; and distribution reclosers with Smart Grid functionality. Together these systems provide smarter grid functionality to the electric distribution system, building systems, advance metering, appliances and equipment.

The Smart Grid communications Wide Area Network (WAN) is equipped with a combination of hardware, software, policies, and procedures forming a robust cyber security initiative designed to meet current and future FERC/NERC cyber security standards. These technologies will enable the City to consistently assess the status of the distribution system, proactively respond to system problems, and provide data for deciding upon future improvements.

Gas

Despite the economy, there was a modest increase in new customer service installations in fiscal year 2013-14 with the addition of 60 residential and commercial services and reactivation of 56 inactive services. Leesburg's natural gas prices remained among the

lowest in the state providing our customers with a clean economical energy alternative. The City has remained a member of Florida Gas Utilities.

In fiscal year 2003-04, the Gas department began a change-out program to convert manual read meters to automatic meter readers (AMR). Retrofits were halted in fiscal year 2010-11 pending smart grid vendor selection. An analysis was performed in fiscal year 2012-13 to determine the cost effectiveness of purchasing from the new vendor. It was determined that the department should continue to use ITRON meter reading devices. The program resumed in fiscal year 2013-14 and all of the remaining 5,815 meters were retrofitted by the end of the fiscal year. In addition to the retrofitting of these meters, 1,021 were replaced because of age or to accommodate the new meter reading technology. The projects was completed using in house gas personnel, allowing for simultaneous important system maintenance to be performed.

Capital maintenance for the Gas utility is relatively low because the City continues to install steel pipe, which has a longer useful life and lower maintenance cost than plastic pipe. In April 2006 Section 25-501 of the City Code of Ordinances was passed, where natural gas is required in all new developments of more than five units within the city limits with the cost of installation to be borne by the developer. No new developments were started in fiscal year 2013-14, however this ordinance will serve to significantly reduce the Gas utility's capital outlay in future fiscal years. A developers agreement was approved by the City Commission for expansion of the natural gas system into The Villages of Fruitland Park to serve three club houses and a limited number of residential customers along the planned route. Construction will begin in early fiscal year 2014-15. Also of note is the planned addition of Leesburg's first compressed natural gas system. The station will be owned and operated by a private plumbing company to fuel their fleet. Installation of the service to the facility is planned before the first of the calendar year.

Water & Wastewater

The Water Division continues to plan and promote capital improvements as part of the goal to interconnect all water systems and provide adequate water supply to all areas of the City. Currently, the Royal Highlands and Plantation plants are not connected to the rest of the system. The capital projects for the Water Division over the next ten years address necessary repair and maintenance and new facilities to serve growth. Plant and pumping rehabilitation, elevated and ground storage inspection and rehabilitation as well expansion of reuse distribution capability will be department priorities. Upcoming projects include the Plantation Water Treatment Plant rehabilitation and chlorine conversion at the Main Water Treatment Plant.

The Wastewater Division will continue to concentrate on the repair and replacement of the system infrastructure. Lift stations and manhole rehabilitation programs remain a priority. Disposal of biosolids and excess reuse quality effluent are areas of focus. The desire to develop property currently used for disposal will require investment in process changing infrastructure.

Both Wastewater treatment facilities produce public access quality reuse water. Supply of reuse water currently exceeds demand. The areas served include Legacy at Leesburg, Arlington Ridge subdivision and Arlington Ridge golf course. One of the golf courses at Planation at Leesburg can also be served. The reuse master plan was updated in 2013, the department is planning system expansion projects to increase access to reuse water. Expansion of the Water, Wastewater and Reclaimed Water is necessary to support economic development in Leesburg. The infrastructure for these utilities in projected growth areas is virtually non-existent. Therefore, it is paramount that the necessary infrastructure be designed, build and placed in service with these guiding principles and goals in mind: (1) expansion may not be funded by existing rate payers; (2) funding options may not impair the financial health of the utility; (3) funding options may not cause the utility to be in non-compliance; (4) utility expansion must occur from the core out,

not from the perimeter in; (5) utility expansion must be considered in an orderly fashion– per master plans.

Communications

Network expansion in the previous fiscal year resulted in fiber optic connections to new sites for both existing and new customers.

Line extensions for new customers are included as a lump sum. The primary cost to connect new customers is associated with the last mile hookup. The demand for service will determine where specific line extensions are installed, and a thorough analysis of the expected costs and resulting revenue will be completed annually.

Communications will draw funds from its renewal and replacement funds for several projects which will relocate existing network infrastructure. The utility will continue the installation, configuration and commissioning of new network equipment (routers, switches and bandwidth control devices). Funds are also budgeted for several pieces of specialized networking test equipment. The utility will begin the first year of its Dead River Road Reroute project. That project will eventually reroute cable that was originally deployed underground without utility easements through a residential area. This reroute project is anticipated to extend over three fiscal years in order to preserve capital for investment in other revenue-producing network expansions.

Solid Waste

The Florida Legislature enacted legislation during the 1988 session, which requires mandatory resource recovery recycling by operators of solid waste disposal facilities. The legislation requires diversion of 30% of the total waste stream to recycling facilities. The City continues recycling efforts and encourages customers to participate.

The City 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.

During fiscal year 2013-14, there were 18,149 tons of solid waste transported to the Lake County incinerator and landfill. During the same period of time there were 369 tons of material collected and recycled from the residents of Leesburg, and 1,390 cubic yards of construction/demolition waste debris disposed at the area landfills.

Overall

The budget document format for the City of Leesburg includes goals and objectives 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 2013-14 budget to the adopted fiscal year 2014-15 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.

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Budget Review

Revenue Overview

A balanced budget is presented for each of the City's twenty-eight active funds. Appropriations of fund balance were used for the following funds: Hwy 441/27 CRA, Police Education Receipts, Recreation Impact Fees, Housing Assistance, Stormwater, Water, Communications, Solid Waste and Fleet. Generally accepted accounting principles as applicable to local government units are followed in the preparation of financial statements and reports. The report is separated by fund type with a brief description of each fund listed on the face of the divider.

Revenue Forecast

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

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

Ad valorem property tax - The specific formula used to estimate current ad valorem tax revenues are calculated by multiplying the approved millage rate (4.3179) 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, 2017. 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.

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

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.

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 consumption trending provided by FMPA. All 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.

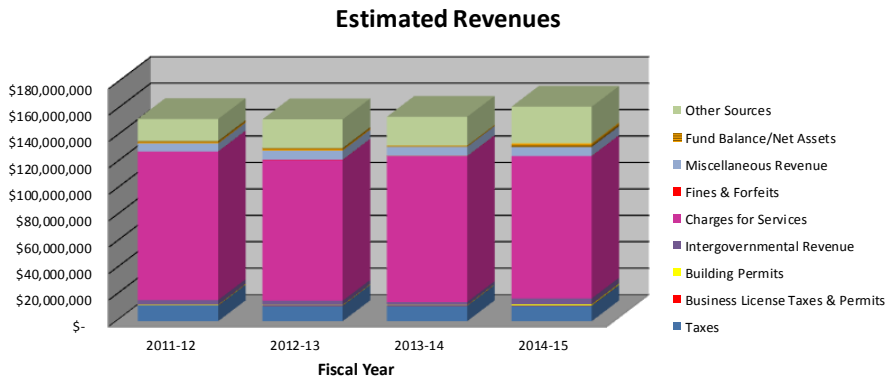
Miscellaneous Revenues - Includes interest on investments, rents, impact fees, sales of surplus property, insurance proceeds from lost or destroyed property, street paving assessments, refunds, contributions, and revenues which cannot be recognized in other classifications. The revenues in this category 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) on 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 Revenue 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:

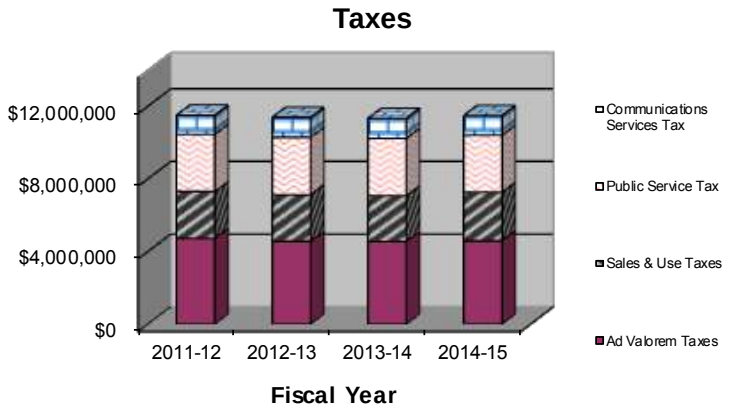
	2011-12	2012-13	2013-14	2014-15
Taxes	$ 11,898,353	$ 11,737,257	$ 11,706,629	$ 11,793,226
Business License Taxes & Permits	107,300	107,500	107,300	156,800
Building Permits	355,000	306,500	292,000	697,000
Intergovernmental Revenue	3,586,326	3,262,726	2,406,766	4,516,644
Charges for Services	112,418,569	106,662,726	110,297,713	107,739,892
Fines & Forfeits	87,000	101,500	118,500	114,500
Miscellaneous Revenue	6,011,641	6,956,358	7,050,446	6,866,568
Fund Balance/Net Assets	1,858,158	1,838,679	803,254	2,698,240
Other Sources	16,689,943	21,736,350	21,914,141	27,700,034
TOTAL SOURCES	$ 153,012,290	$ 152,709,596	$ 154,696,749	$ 162,282,904



Overall the budget increased by $7,586,155 or from $154,696,749 to $162,282,904.

Taxes

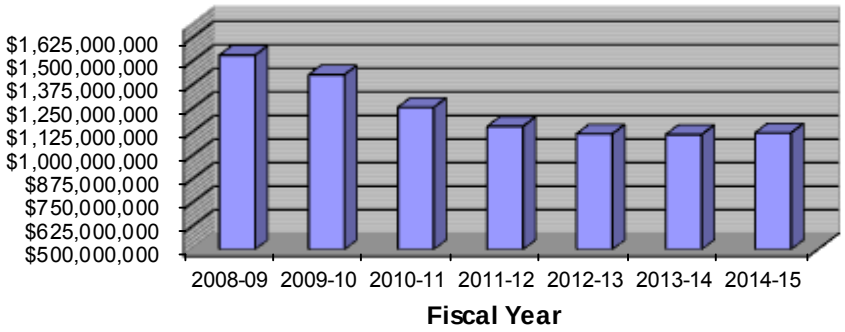
Taxes (which includes the Taxes category and Business License Taxes & Permits) increased by $133,097. The following graph demonstrates the revenue stream from the four major tax categories.



Ad Valorem Taxes

The current millage rate of 4.3179 remains unchanged from the previous fiscal year. The new legislation adopted January 29, 2008 allows for an increase in the millage rate based on the change in per capita net income, however the homestead exemption was doubled from $25,000 to $50,000; resulting in a decrease of total taxes levied. In addition to legislative changes, property values continue to decline and foreclosures continue to increase. The affect of these changes have been controlled through planning and expense management.

Taxable Property Value



	2011-12	2012-13	2013-14	2014-15
Millage Rate (per $1,000)	4.3179 Mills	4.3179 Mills	4.3179 Mills	4.3179 Mills
Taxable Property Value	$1,152,928,547	$1,113,203,749	$1,109,610,193	$1,118,529,923
Total Taxes Levied	4,978,230	4,806,702	4,791,186	4,829,700
*Amount Collected	4,846,506	4,651,674	4,658,873	4,588,216
*Percentage Collected	97.4%	96.8%	97.2%	95.0%

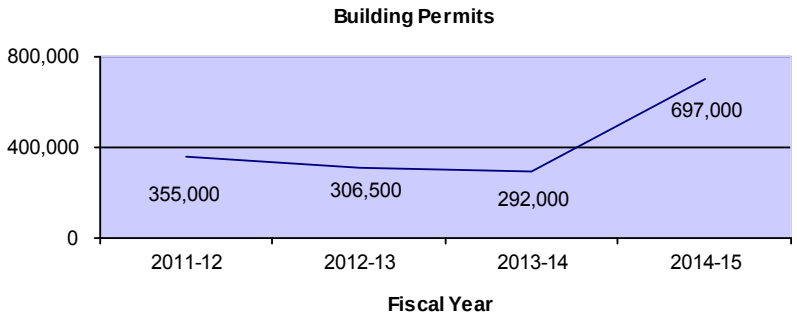
* For fiscal year 2014-15, the amount collected and percentage collected are estimates only, based on a projected collection rate of 95% of the taxable value times the millage rate of 4.3179 mills.

Sales & Use Tax – This tax is generated from sales taxes on the purchase of goods. This category is projected to increase by $125,102, or 5.2%. The increase is directly attributable to state and county projections for the Local Option Taxes.

Public Service Tax – The revenue collected from this source is deposited directly into the General Fund. This funding source is directly related to charges for services and decreased $27,000 from the prior fiscal year.

Communication Services Tax – Although the maximum percentage of 5.22% remained the same, revenues decreased based on the decrease in the State's estimated taxable sales of $20,707,444.

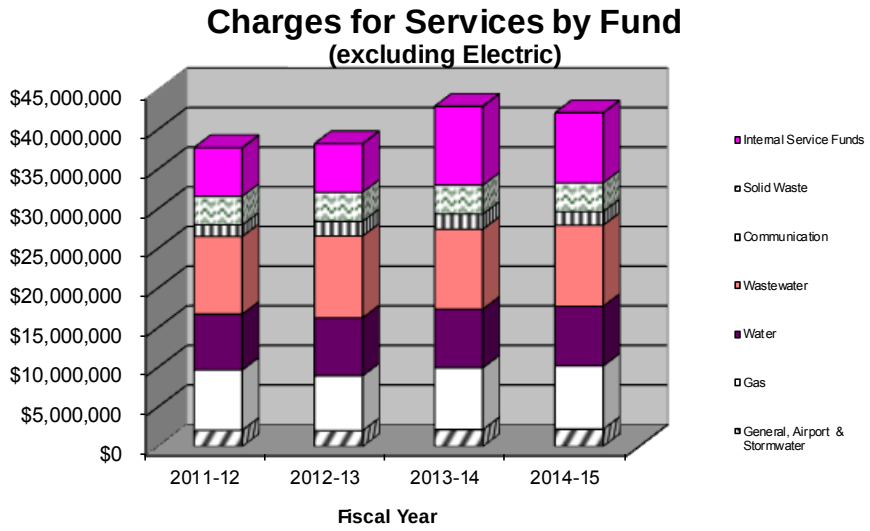
Building Permits– The construction market seems to be picking up. Revenues are beginning to increase due to permits and in fiscal year 2013-14 the City Commission approved increasing the building permit fees.



Intergovernmental Revenue
Intergovernmental revenue increased by $2,109,878 or 87.6% from $2,406,766 to $4,516,644. The increase is attributable to an increase in the Airport capital projects budget which is primarily attributable to Airport grants.

Charges for Services
Charges for Services increased $2,557,821 or 2.3% which is primarily due to decreases in the Electric utility.

Fiscal year comparisons of charges for services are presented below, since electric revenues approximate 61% 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 2014-15 budget includes an appropriations of fund balance in the following; Hwy 441/27 CRA $129,314, Housing Assistance $37,342, Stormwater $489,028, Water $741,590, Communications $25,864, Solid Waste $259,081, Police Education Receipts $12,000, Recreation Impact Fees $25,079 and Fleet $978,942.

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.

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, Communications, 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 is provided by the Library and Recreation departments.

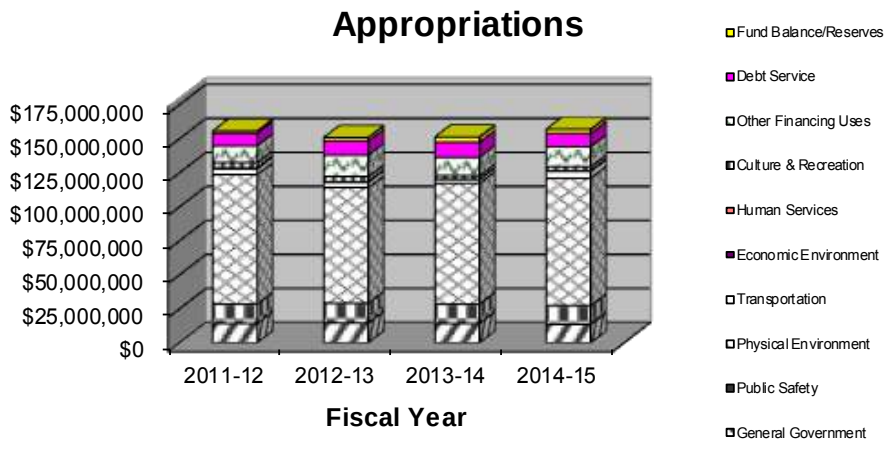
Other Uses - Includes the following activities: debt service, other financing uses, and reserves for future capital.

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

SUMMARY OF APPROPRIATIONS BY FUNCTION

	2011-12	2012-13	2013-14	2014-15
General Government	$ 11,664,172	$ 16,370,812	$ 17,715,253	$ 19,015,944
Public Safety	14,285,541	14,598,264	14,347,582	13,710,997
Physical Environment	95,235,766	84,957,703	88,645,928	93,764,511
Transportation	4,086,170	3,905,851	2,693,945	4,868,985
Economic Environment	701,826	358,533	291,899	446,734
Human Services	5,000	5,000	5,000	5,000
Culture & Recreation	4,062,455	3,974,828	2,652,546	2,981,707
Other Financing Uses	12,235,058	15,552,361	13,483,017	14,677,268
Debt Service	9,189,816	10,504,616	11,019,440	9,755,600
Fund Balance/Reserves	1,546,487	2,481,628	3,842,139	3,056,158
TOTAL APPROPRIATIONS	$ 153,012,291	$ 152,709,596	$ 154,696,749	$ 162,282,904

The physical environment has the largest increase of $5,118,583 which primarily due to The Villages project in the Electric utility.



The general government category increased $1,344,441 or 8.2%, which is due to increased capital expenses for Facilities and Grounds, including the $1,220,000 budget for the Venetian Gardens project.

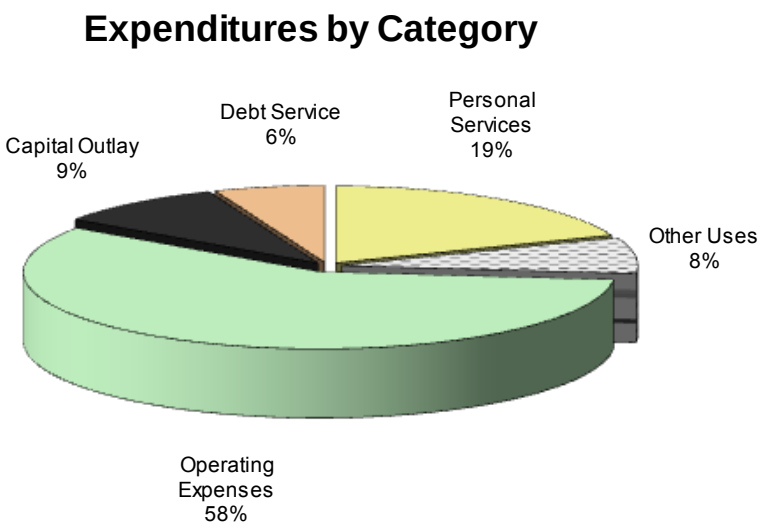
Transportation expenditures increased $2,175,040 or 81% which is due to an increase in Airport Capital Projects.

The public safety category decreased $636,585 or 4.4%.

Debt Service decreased $1,263,840 which is due to the 2004 Bond Refinance and the completion of an internal loan from the Gas and Water utilities to the Wastewater utility which was paid off in fiscal year 2013-14.

The increase in Economic Environment of $154,835 is directly attributable to creating the new Housing Assistance fund and adjusting the cost allocation for General Fund expenses associated with the Housing division.

As presented in the following graph, 58% of the appropriations are related to operating expenses associated with day-to-day services for Leesburg's citizens. Capital outlay and personal services comprise 9% and 19% of the overall budget which can vary from year to year.

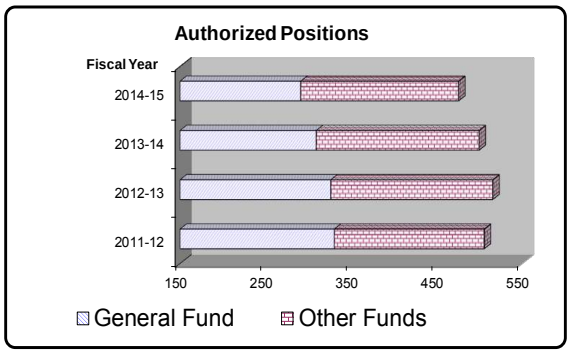


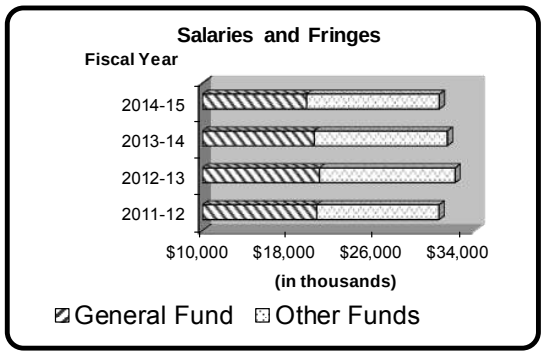
Personal Services

Total personal services costs decreased from $32,426,724 to $31,688,584, a decrease of $738,140 or 2.3%. Components of the increase are reflected below:

	2013-14	2014-15	% Change
Salaries	$22,308,997	$22,202,452	-0.48%
Fringes	10,117,727	9,486,132	-6.2%
Total	$32,426,724	$31,688,584	-2.3%

Salaries and fringes decreased in the general fund from $20,247,025 to $19,553,036 reflecting a decrease of $693,989 or 3.4%. All other funds experienced an increase in appropriations for salaries and fringes totaling $44,151 or less than 1%. The changes are shown graphically as follows:





The fiscal year 2014-15 budget reflects a decrease in positions, from 499 positions to 475 which include both full and some part time personnel. Of the 24 position decrease, 18.10 positions were removed from the General Fund and 5.90 positions were removed from the other departments.

The General Employee Pension Plan was frozen effective September 30, 2008. The required contribution is $1,198,576 for fiscal year 2014-15. The City will be making a 5% contribution to an ICMA 401 (a) plan for each employee which remains the same as fiscal year 2013-14. Police and Fire pension contributions of $322,580 and $799.997 respectively are included in this years budget.

Operating Expenses

Operating expenses remained relatively flat only increasing by $45,213 or less than 1% from $94,509,151 to $94,554,364.

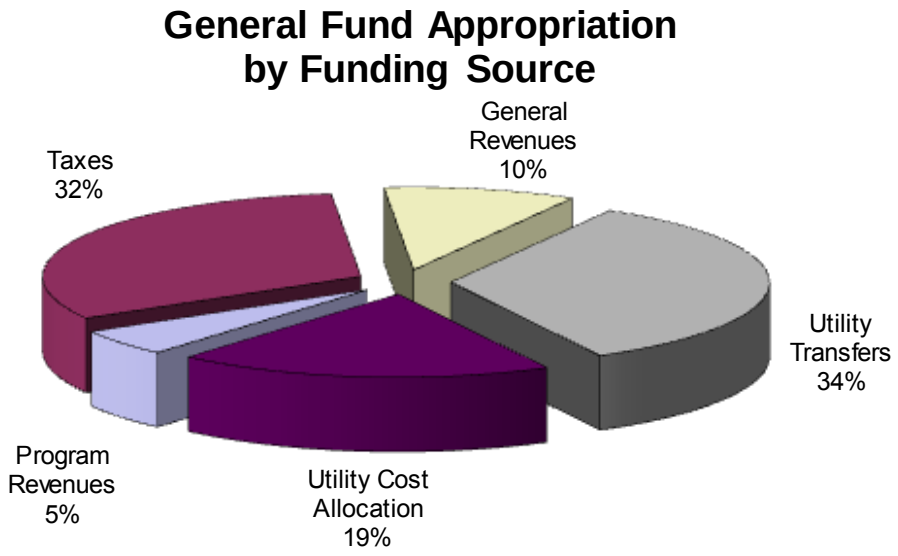
Utility Cost Allocation

The General Fund provides a variety of services that are funded by the eight 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 (see page 598 for example). 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 percentage of services provided by department/division is listed in the following table:

Department	Percentage
City Commission	50%
Executive:	
Administration	65%
City Clerk	75%
City Attorney	35%
Finance:	
Accounting	60%
Customer Service	99%
Purchasing	61%
Warehouse	95%
Human Resources	35%
Information Technology	90%
GIS	90%
Public Works:	
Engineering	90%
Administration	35%
Facility Services	30%
Community Development– Planning	55%

Due to decreases in General Fund departments which are allocated there was also an decrease in the utility cost allocation of $330,895. The utility cost allocation and transfers to the general fund account for 53% 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

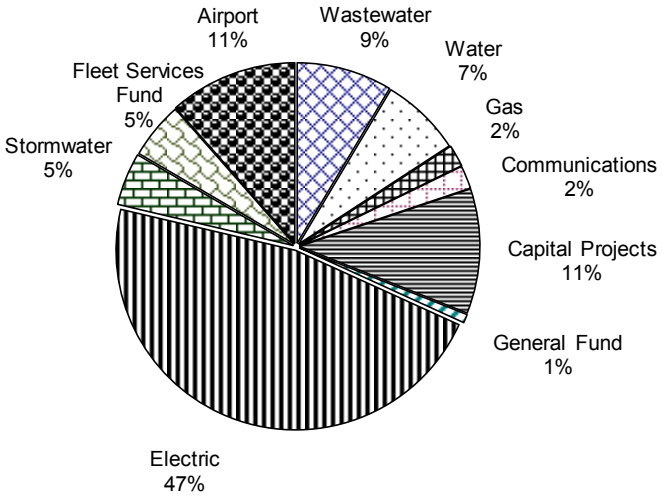
Capital projects in all funds increased from $6,056,763 in fiscal year 2013-14 to $19,758,243, an increase of $13,701,480 or 226.2%. Capital Outlay in Electric increased $7,025,488 for The Villages project which is 51% of the increase. See page 48 for fund detail.

Expansion – Expansion of City limits, population growth and infill drive the need for additional infrastructure and the related purchases necessary to provide the required services. The Electric and Gas Department will be expanding into The Villages development in Fruitland Park. The Electric Department will be providing residential services, additionally, Electric and Gas will be providing services to three clubhouses in the development. Communications continues to expand the utility which will also impact capital expenses. The City Commission did reinstate impact fees for Police, Fire, Recreation, Water, and Wastewater starting October 1, 2014.

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.

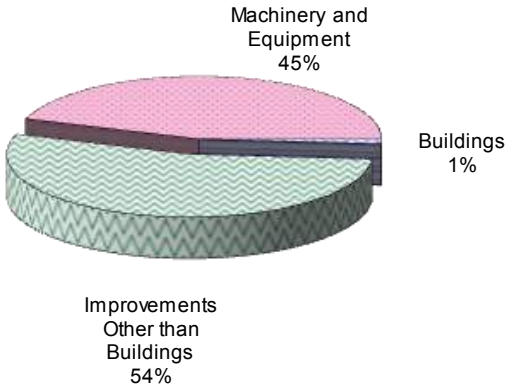
The following graph represents the total capital improvements by fund:

Capital Outlay by Fund



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

Capital Outlay by Type



Category	Amount
Buildings	$173,600
Improvements other than buildings	7,514,270
Machinery and Equipment	6,234,096
TOTAL	$ 13,921,966

Debt Service

The Debt Service category decreased by $1,263,840 from $11,019,440 in fiscal year 2013-14 to $9,755,600 in fiscal year 2014-15. The changes are summarized below:

Description	Amount
CRA's	$ (17,619)
Capital Projects	(399,022)
Wastewater	(624,989)
Electric & other Utility bond issues	(222,210)
TOTAL	$ (1,263,840)

In fiscal year 2013-14 the GLCRA paid off the Christley loan, the 2004 Capital Improvement Bonds were refinanced, the Water and Gas internal loan was repaid by Wastewater and the Electric Smartgrid loan was refinanced into an Electric 2014 Note.

Other Uses

This budget includes a transfer from the Discretionary Sales Tax Special Revenue Fund of $758,969 to Debt Service for principal and interest associated with the 2013 Capital Improvement Bonds. Additionally, the budget includes a transfer from the Gas Fund to the Debt Service Fund for the principal and interest associated with the 2009 Capital Improvement Promissory Note.

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:

Type	Moody's	S&P	Fitch
Capital	A1	N/A**	AA-
Electric	A2	A+	A+
Utility	Aa3	A+	AA-
Implied G.O. Rating*	Aa3	AA-	AA-
Covenant to Budget and Appropriate	A1	A	A+

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

** Rating agency did not rate this issuance

All bonds are fully registered bonds in denominations of $5,000 or integral multiples thereof and are collateralized by a pledge of various sources as shown below. As of September 30, 2013, the debt coverage ratio and debt per capita based on the April 1, 2013 population of 21,057 can be stated as follows:

Type	Debt Ratio	Debt per Capita	Collateralized by Pledge
Capital Improvement Promissory Note, Series 2009	2.75	$ 362.40	Local government half-cent sales tax, and a guaranteed portion of state revenue sharing ($309,234)
Capital Improvement Bonds, Series 2013	4.24	$970.53	Public Service tax, sales tax and guaranteed entitlement, which are subordinate to the 1999 bonds
Electric Revenue	5.68		Net Electric system revenues
Bonds, Series 2007A		$1,080.52	
Bonds, Series 2007B		730.68	
Refunding Note, 2013		393.46	
Refunding Note, 2014		691.12	
Combined		$2,895.78	
Utility Revenue	3.18		Net Gas, Water and Wastewater revenues
Bonds, Series 2007A		$1,708.45	
Bonds, Series 2007B		75.78	
Refunding Note, 2010		442.53	
Bonds, Series 2013		1,325.87	
Combined		$3,552.63	
Communications Revenue Refunding Note 2009	2.67	$35.09	Covenant to Budget and Appropriate
Magnolia Townhomes Capital Improvement 2009	2.67	$139.35	Covenant to Budget and Appropriate

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

Issue	2015	2016	2017	2018	2019
CHCRA, Revenue Note, Series 2008	203,993	306,399	-0-	-0-	-0-
Hwy 441/27 CRA TI Revenue Bonds, 2009	795,450	899,306	895,694	896,194	895,994
Capital Improvement Lease, 2008	45,020	45,020	45,020	-0-	-0-
Capital Improvement Bonds, Series 2009	477,966	476,850	480,143	477,845	479,956
Capital Improvement Bonds, Series 2013	1,021,612	1,021,512	1,021,062	1,020,162	1,023,812
Electric Revenue Bonds, Series 2007A	551,906	551,906	551,906	551,906	551,906
Electric Revenue Bonds, Series 2007B	964,425	957,429	959,587	960,335	960,335
Electric Revenue Note, Series 2013	630,747	630,560	631,038	630,152	630,152
Electric Revenue Note, Series 2014	644,272	1,042,278	1,041,894	1,041,758	1,040,853
Utility Revenue Bonds, Series 2007A	1,350,844	1,354,844	1,353,244	1,350,506	1,350,506
Utility Revenue Bonds, Series 2007B	85,755	83,985	82,215	85,445	85,445
Utility Revenue Bonds, Series 2013	1,394,031	1,393,781	1,395,981	1,396,981	1,396,981
WA/WWT Utility Revenue Note, 2010	816,349	815,751	814,385	817,150	817,150
Communications Revenue Note, 2009	124,987	125,753	121,417	121,977	121,977
Magnolia Townhomes Promissory Note, 2009	979,560	978,450	976,320	-0-	-0-
TOTAL	$10,086,917	$10,683,824	$10,369,906	$9,350,411	$9,355,067

Description of Bonds	Purpose of Issue	Amount Issued	Rates	Remaining Prin. 9/30/2014 Balance	Retirement Fiscal Year
CRA FUNDS					
Tax Increment Bonds - 2009 Hwy 441/27 CRA	Electric Underground	$14,605,000	2%-5%	14,295,000	2037
Note Payable - 1999 GLCRA	Land Purchase	249,284	5.25%	-	5/1/2014
Note Payable - 2008 Carver Heights CRA	New Projects	1,431,878	4.36%	476,802	2017
TOTAL CRAs		**16,286,162**		**14,771,802**	
GOVERNMENTAL					
Note Payable - 2009 Capital Improvement	Refund 1999 Bonds	6,227,400	4.73%	5,357,400	2030
Note Payable - 2009 Magnolia Townhomes	Land Purchase	4,500,000	3.40%	2,790,000	2017
Capital Improvement Refunding Revenue Bonds - 2013	Refund 2004 Bonds	15,345,000	2%-5%	14,825,000	2035
TOTAL GENERAL FUND		**26,072,400**		**22,972,400**	
ELECTRIC FUND					
Electric System Refunding Revenue Note - 2014	Refund 2004 Bonds	14,553,000	3.85%	14,553,000	2035
Electric System Revenue Bond - Series 2007A	New Projects	11,265,000	4.625% - 5.00%	11,265,000	2037
Electric System Revenue Bond - Series 2007B	Fund Balance	11,710,000	5.64% - 5.90%	8,530,000	2032
Electric System Refunding Revenue Note - 2013	Smart Grid	9,000,000	3.04%	8,915,640	2033
TOTAL ELECTRIC FUND		**46,528,000**		**43,263,640**	
GAS					
Utility System Refunding Revenue Bonds - 2013	Refund 2004 Bonds	3,523,881	2.00% - 5.00%	3,405,636	2035
Utility System Revenue Bond - Series 2007A	New Projects	2,538,510	4.00% - 5.00%	2,345,504	2038
TOTAL GAS FUND		**6,062,391**		**5,751,140**	
WATER FUND					
Utility System Refunding Revenue Bonds - 2013	Refund 2004 Bonds	7,329,969	2.00% - 5.00%	7,084,008	2035
Utility System Revenue Bond - Series 2007A	New Projects	14,544,855	4.00% - 5.00%	13,438,992	2038
Utility System Revenue Refunding Note - 2010	Plantation	3,632,600	3.85%	3,555,407	2026
TOTAL WATER FUND		**25,507,424**		**24,078,408**	
WASTEWATER					
Utility System Refunding Revenue Bonds - 2013	Refund 2004 Bonds	10,156,150	2.00% - 5.00%	9,815,356	2035
Utility System Revenue Bond - Series 2007A	New Projects	5,341,635	4.00% - 5.00%	4,935,504	2038
Utility System Revenue Bond - Series 2007B	Fund Balance	1,070,000	5.90%	970,000	2034
Utility System Revenue Refunding Note - 2010	Plantation	4,367,400	3.85%	4,274,593	2026
TOTAL WASTEWATER FUND		**20,935,185**		**19,995,453**	
COMMUNICATIONS					
Capital Improvement Revenue Refunding Note - Series 2009	Refund 2004 EL FMPA Note	1,005,000	4.13%	655,000	11/1/2019
TOTAL COMMUNICATIONS FUND		**1,005,000**		**655,000**	
TOTAL CITY DEBT		**142,396,562**		**131,487,842**	

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

Carver Heights CRA, Revenue Note, Series 2008

The Revenue Note is to be used for the acquisition of lands for public purposes, the rehabilitation of certain public facilities, the undergrounding of certain city owned utility lines, improvements to a public park, sidewalk and lighting improvements and other items within the CRA development plan.

Issue	Year	Principal	Interest	Total
Revenue Note, Series 2008,	2009	149,853	22,197	172,050
Original Issue Amount: $1,431,878	2010	147,314	55,896	203,210
Original Issue Date: December 23, 2008	2011	153,880	49,474	203,354
Final Maturity: December 23, 2016	2012	160,739	42,764	203,503
Interest Rate: 4.36%	2013	167,903	35,756	203,659
	2014	175,387	28,435	203,822
	2015	183,204	20,789	203,993
	2016	293,598	12,801	306,399
TOTAL		1,431,878	268,112	1,699,990

Highway 441/27 CRA, Tax Increment Revenue Bonds, Series 2009

Funds from the Bond Issue are to be used for the acquisition and construction of redevelopment projects including demolition of existing structures and required improvements pursuant to the Redevelopment Plan.

Issue	Year	Principal	Interest	Total
Community Redevelopment Agency	2010	35,000	659,969	694,969
for US Highway 441/27 Area Tax	2011	15,000	680,281	695,281
Increment Revenue Bonds, Series	2012	15,000	679,981	694,981
2009	2013	120,000	678,031	798,031
Original Issue Amount: $14,605,000	2014	125,000	674,356	799,356
Original Issue Date: November 12, 2009	2015	125,000	670,450	795,450
Final Maturity: May 1, 2036	2016	235,000	664,306	899,306
Interest Rate: 2.00%- 5.00%	2017	240,000	655,694	895,694
	2018	250,000	646,194	896,194
	2019	260,000	635,994	895,994
	2020	375,000	623,294	998,294
	2021	390,000	607,750	997,750
	2022	510,000	589,187	1,099,187
	2023	530,000	567,406	1,097,406
	2024	555,000	544,003	1,099,003
	2025	680,000	515,712	1,195,712
	2026	715,000	482,581	1,197,581
	2027	750,000	447,788	1,197,788
	2028	785,000	411,331	1,196,331
	2029	825,000	373,094	1,198,094
	2030	865,000	331,875	1,196,875
	2031	910,000	287,500	1,197,500
	2032	955,000	240,875	1,195,875
	2033	1,005,000	191,875	1,196,875
	2034	1,055,000	140,375	1,195,375
	2035	1,110,000	86,250	1,196,250
	2036	1,170,000	29,250	1,199,250
TOTAL		14,605,000	13,115,402	27,720,402

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.

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

Capital Improvement Lease, Loan 2008

The lease was necessary to fund required breathing apparatus upgrades. The City was spending in excess of $30,000 per year for maintenance and repair on the outdated equipment.

Issue	Year	Principal	Interest	Total
Fire– Breathing Apparatus Loan	2009	31,088	13,932	45,020
Amortization Schedule	2010	32,394	12,626	45,020
Loan Amount: $331,705.67	2011	33,754	11,266	45.020
Start of Loan: May 23, 2008	2012	35,172	9,848	45,020
Interest Rate: 4.20%	2013	36,649	8,371	45,020
	2014	38,188	6,832	45,020
	2015	39,792	5,228	45,020
	2016	41,464	3,556	45,020
	2017	43,205	1,815	45,020
TOTAL		331,706	73,474	405,180

Electric System Revenue Bonds, Series 2007 A

The funds from the Electric System Revenue Bonds, Series 2007A were used to acquire and construct additions, extensions and to make improvements and or repairs to the various components of the Electric System.

Issue	Year	Principal	Interest	Total
Electric System Revenue Bonds, Series 2007A	2008	0	551,906	551,906
Original Issue Amount: $11,265,000	2009	0	551,906	551,906
Original Issue Date: August 15, 2007	2010	0	551,906	551,906
Final Maturity: October 1, 2037	2011	0	551,906	551,906
Interest Rate: 4.625%- 5%	2012	0	551,906	551,906
	2013	0	551,906	551,906
	2014	0	551,906	551,906
	2015	0	551,906	551,906
	2016	0	551,906	551,906
	2017	0	551,906	551,906
	2018	0	551,906	551,906
	2019	0	551,906	551,906
	2020	0	551,906	551,906
	2021	0	551,906	551,906
	2022	0	551,906	551,906
	2023	0	551,906	551,906
	2024	0	551,906	551,906
	2025	0	551,906	551,906
	2026	0	551,906	551,906
	2027	0	551,906	551,906
	2028	0	551,906	551,906
	2029	0	551,906	551,906
	2030	0	551,906	551,906
	2031	965,000	551,906	1,516,906
	2032	1,005,000	507,275	1,512,275
	2033	1,055,000	460,794	1,515,794
	2034	1,105,000	412,000	1,517,000
	2035	2,265,000	356,750	2,621,750
	2036	2,375,000	243,500	2,618,500
	2037	2,495,000	124,750	2,619,750
TOTAL		11,265,000	15,350,813	26,615,813

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

Electric System Refunding Revenue Note, Series 2013

The funds from the Series 2013 were issued for the purpose of providing funds to retire the City's outstanding Electric System Revenue Note, Series 2010 and pay certain costs of issuance of the 2013 Note. The proceeds of the refunded note were used to finance improvements to the City owned and operated Electric System.

Issue	Year	Principal	Interest	Total
Electric System Refunding Revenue	2013	0	84,360	84,360
Note, Series 2013	2014	357,000	273,600	630,600
Original Issue Amount: $9,000,000	2015	368,000	262,747	630,747
Original Issue Date: June 10, 2013	2016	379,000	251,560	630,560
Final Maturity: October 2, 2032	2017	391,000	240,038	631,038
Interest Rate: 3.04%	2018	402,000	228,152	630,152
	2019	415,000	215,931	630,931
	2020	427,000	203,315	630,315
	2021	440,000	190,334	630,334
	2022	454,000	176,958	630,958
	2023	467,000	163,157	630,157
	2024	482,000	148,960	630,960
	2025	496,000	134,307	630,307
	2026	511,000	119,229	630,229
	2027	527,000	103,694	630.694
	2028	543,000	87,674	630,674
	2029	559,000	71,166	630,166
	2030	576,000	54,173	630,173
	2031	594,000	36,662	630,662
	2032	612,000	18,605	630,605
TOTAL		9,000,000	3,064,622	12,064,622

Electric System Refunding Revenue Note, Series 2014

The funds from the Series 2014 were issued for the purpose of providing funds to advance refund the City's outstanding Electric System Revenue Bonds, Series 2004 and pay certain costs of issuance of the 2014 Note. The proceeds of the refunded note were used to finance improvements to the City owned and operated Electric System.

Issue	Year	Principal	Interest	Total
Electric System Refunding Revenue Note, Series 2014	2015	65,000	579,272	644,272
Original Issue Amount: $14,553,000	2016	494,000	548,278	1,042,278
Original Issue Date: March 18, 2014	2017	513,000	528,894	1,041,894
Final Maturity: October 1, 2034	2018	533,000	508,758	1,041,758
Interest Rate: 3.85%	2019	553,000	487,853	1,040,853
	2020	575,000	466,139	1,041,139
	2021	597,000	443,577	1,040,577
	2022	620,000	420,150	1,040,150
	2023	644,000	395,819	1,039,819
	2024	669,000	370,543	1,039,543
	2025	694,000	344,305	1,038,305
	2026	721,000	317,067	1,038,067
	2027	749,000	288,769	1,037,769
	2028	778,000	259,374	1,037,374
	2029	807,000	228,863	1,035,863
	2030	839,000	197,178	1,036,178
	2031	871,000	164,260	1,035,260
	2032	904,000	130,092	1,034,092
	2033	939,000	94,614	1,033,614
	2034	975,000	57,769	1,032,769
	2035	1,013,000	19,500	1,032,500
TOTAL		14,553,000	6,851,074	21,404,074

Utility System Revenue Bonds, Series 2007 A

The funds from the Utility System Revenue Bonds, Series 2007A were used to acquire and construct additions, extensions and to make improvements and or repairs to the various components of the Gas, Water, and Wastewater Systems.

Issue	Year	Principal	Interest	Total
Utility System Revenue Bonds,	2008	0	1,039,044	1,039,044
Series 2007A	2009	315,000	1,039,044	1,354,044
Original Issue Amount: $22,425,000	2010	325,000	1,026,444	1,351,444
Original Issue Date: August 15, 2007	2011	340,000	1,013,444	1,353,444
Final Maturity: October 1, 2037	2012	360,000	999,844	1,359,844
Interest Rate: 4%- 5%	2013	365,000	985,444	1,350,444
	2014	380,000	970,844	1,350,844
	2015	395,000	955,644	1,350,644
	2016	415,000	939,844	1,354,844
	2017	430,000	923,244	1,353,244
	2018	445,000	905,506	1,350,506
	2019	470,000	886,594	1,356,594
	2020	485,000	866,619	1,351,619
	2021	505,000	846,006	1,351,006
	2022	530,000	823,912	1,353,912
	2023	555,000	800,725	1,355,725
	2024	580,000	775,750	1,355,750
	2025	600,000	749,650	1,349,650
	2026	630,000	722,650	1,352,650
	2027	660,000	694,300	1,354,300
	2028	690,000	664,600	1,354,600
	2029	720,000	632,687	1,352,687
	2030	755,000	599,387	1,354,387
	2031	790,000	564,469	1,354,469
	2032	825,000	527,931	1,352,931
	2033	860,000	489,775	1,349,775
	2034	975,000	450,000	1,425,000
	2035	2,545,000	401,250	2,946,250
	2036	2,675,000	274,000	2,949,000
	2037	2,805,000	140,250	2,945,250
TOTAL		22,425,000	22,708,901	45,133,901

Utility System Revenue Bonds, Series 2007 B

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

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

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

Utility System Refunding Revenue Bonds, Series 2013

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

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

Communications, Capital Improvement Revenue Refunding Note, Series 2009

Funds from the Capital Improvement Refunding Note were used to refinance the City's outstanding Promissory Note with Florida Municipal Power Agency (FMPA).

Issue	Year	Principal	Interest	Total
Capital Improvement Revenue	2011	80,000	63,951	143,951
Refunding Note, Series 2009	2012	85,000	36,447	121,447
Original Issue Amount: $1,005,000	2013	90,000	32,834	122,834
Original Issue Date: October 2,2009	2014	95,000	29,013	124,013
Final Maturity: October 2, 2019	2015	100,000	24,987	124,987
Interest Rate: 4.13%	2016	105,000	20,753	125,753
	2017	105,000	16,417	121,417
	2018	110,000	11,977	121,977
	2019	115,000	7,331	122,331
	2019	120,000	2,478	122,478
TOTAL		1,005,000	246,188	1,251,188

Magnolia Townhomes, Capital Improvement Promissory Note, 2009

Funds from the Magnolia Townhomes Promissory Note were used to payoff the Capital Improvement Bond Anticipation Note Series 2006. The original Note carried a taxable interest rate in excess of 6%. The refinancing resulted in significant interest rate savings to the City. The Series 2006 Note was taken out to acquire a housing complex (Kristen Court) within the City and provide environmental and property improvements.

Issue	Year	Principal	Interest	Total
Magnolia Townhomes Capital	2010	0	75,650	75,650
Improvement Promissory Note,	2011	0	153,000	153,000
Series 2009	2012	0	153,000	153,000
Original Issue Amount: $4,500,000	2013	840,000	138,720	978,720
Original Issue Date: November 3, 2009	2014	870,000	109,650	979,650
Final Maturity: November 3, 2016	2015	900,000	79,560	979,560
Interest Rate: 3.40%	2016	930,000	48,450	978,450
	2017	960,000	16,320	976,320
TOTAL		4,500,000	774,350	5,274,350

Budget Summary

BUDGET SUMMARY
City of Leesburg - Fiscal Year 2014-15 BUDGET

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF LEESBURG, FLORIDA ARE 4.9% HIGHER THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

		GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	TRUST & AGENCY FUNDS	INTERNAL SERVICE FUNDS	TOTAL BUDGET
ESTIMATED REVENUES									
Taxes	Millage per $1,000								
Current Ad Valorem Taxes	4.3179	4,367,378	220,838	0	0	0	0	0	4,588,216
Other Taxes		195,000	2,377,393	0	0	0	266,446	0	2,838,839
Sales & Use Taxes		0	160,741	0	0	0	0	0	160,741
Utility Taxes		4,205,430	0	0	0	0	0	0	4,205,430
Licenses & Permits		153,300	697,000	0	0	3,500	0	0	853,800
Intergovernmental Revenue		2,133,615	433,930	0	0	1,949,099	0	0	4,516,644
Charges for Services		588,298	1,500	0	0	98,325,937	0	8,824,157	107,739,892
Fines & Forfeitures		114,500	0	0	0	0	0	0	114,500
Miscellaneous Revenue		480,819	103,000	0	0	1,303,034	4,898,515	81,200	6,866,568
Other Financing Sources		0	2,140	0	0	7,510,992	0	0	7,513,132
TOTAL SOURCES		12,238,340	3,996,542	0	0	109,092,562	5,164,961	8,905,357	139,397,762
Transfers In		9,963,106	39,572	2,134,609	2,212,100	0	0	0	14,349,387
Debt Proceeds		0	0	0	0	0	0	0	0
Fund Balances/Reserves/Net Assets		0	876,280	0	0	6,680,464	0	979,011	8,535,755
TOTAL REVENUES, TRANSFERS & BALANCES		22,201,446	4,912,394	2,134,609	2,212,100	115,773,026	5,164,961	9,884,368	162,282,904
EXPENDITURES									
General Government		3,661,651	0	0	1,674,600	0	4,170,000	9,509,693	19,015,944
Public Safety		13,186,565	524,432	0	0	0	0	0	13,710,997
Physical Environment		76,120	0	0	0	93,688,391	0	0	93,764,511
Transportation		1,418,112	232	0	512,500	2,938,141	0	0	4,868,985
Economic Environment		173,409	273,325	0	0	0	0	0	446,734
Human Services		5,000	0	0	0	0	0	0	5,000
Culture / Recreation		2,956,628	79	0	25,000	0	0	0	2,981,707
Other Financing Uses		327,881	0	0	0	0	0	0	327,881
TOTAL EXPENDITURES		21,805,366	798,068	0	2,212,100	96,626,532	4,170,000	9,509,693	135,121,759
Transfers Out		396,080	2,500,753	0	0	11,452,554	0	0	14,349,387
Debt Service		0	1,002,975	2,132,645	0	6,619,980	0	0	9,755,600
Fund Balances/Reserves/Net Assets		0	610,598	1,964	0	1,073,960	994,961	374,675	3,056,158
TOTAL APPROPRIATED EXPENDITURES		22,201,446	4,912,394	2,134,609	2,212,100	115,773,026	5,164,961	9,884,368	162,282,904
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 2012-13	Adopted 2013-14	Adopted 2014-15	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Financial Sources	15,166,651	12,831,026	12,238,340	3,823,061	3,341,400	3,996,542
Financial Uses	(21,934,451)	(22,921,008)	(21,805,366)	(2,130,333)	(1,782,191)	(1,800,606)
Sources over (under) Uses	(6,767,800)	(10,089,982)	(9,567,026)	1,692,728	1,559,209	2,195,936
Operating Transfers In (Out)	7,350,449	9,937,982	9,567,026	(1,743,393)	(2,705,879)	(2,540,325)
Debt Proceeds	0	0	0	(944,837)	0	0
Change in Net Assets Balance	582,649	(152,000)	0	(995,502)	(1,146,670)	(344,389)
Net Assets Balance-October 1	9,536,516	10,119,165	9,967,165	11,348,402	10,352,900	9,206,230
Net Assets Balance-September 30	10,119,165	9,967,165	9,967,165	10,352,900	9,206,230	8,861,841

	Debt Service Fund			Capital Projects Fund		
	Actual 2012-13	Adopted 2013-14	Adopted 2014-15	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Financial Sources	0	0	0	1,553,926	0	0
Financial Uses	(2,761,376)	(2,531,667)	(2,132,645)	(2,752,298)	(826,500)	(2,212,100)
Sources over (under) Uses	(2,761,376)	(2,531,667)	(2,132,645)	(1,198,372)	(826,500)	(2,212,100)
Operating Transfers In (Out)	2,674,595	2,559,717	2,134,609	692,335	826,500	2,212,100
Debt Proceeds	334,788	0	0	0	0	0
Change in Net Assets Balance	248,007	28,050	1,964	(506,037)	0	0
Net Assets Balance-October 1	598,193	846,200	874,250	925,429	419,392	419,392
Net Assets Balance-September 30	846,200	874,250	876,214	419,392	419,392	419,392

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

($ in Thousands)	Electric Utility Fund			Gas Utility Fund		
	Actual 2012-13	Adopted 2013-14	Adopted 2014-15	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Operating Revenues	62,050	67,580	65,886	7,631	7,871	8,291
Operating Expenses	(51,620)	(60,385)	(65,348)	(6,613)	(6,345)	(6,355)
Operating Income (Loss)	10,430	7,195	538	1,018	1,526	1,936
Nonoperating Revenues (Expenses)	(2,486)	(49)	(731)	(233)	747	649
Income Before Operating Transfers	7,944	7,146	(193)	785	2,273	2,585
Operating Transfers In (Out)	(4,092)	(6,332)	705	(1,847)	(1,848)	(2,092)
Net Income (Loss)	3,852	814	512	(1,062)	425	493
Net Assets-October 1	71,607	75,459	76,273	16,799	15,737	16,162
Net Assets-September 30	75,459	76,273	76,785	15,737	16,162	16,655

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

($ in Thousands)	Water Utility Fund Actual 2012-13	Water Utility Fund Adopted 2013-14	Water Utility Fund Adopted 2014-15	Wastewater Utility Fund Actual 2012-13	Wastewater Utility Fund Adopted 2013-14	Wastewater Utility Fund Adopted 2014-15
Operating Revenues	7,167	7,428	7,572	9,825	10,086	10,228
Operating Expenses	(4,994)	(6,237)	(6,637)	(7,451)	(8,164)	(8,801)
Operating Income (Loss)	2,173	1,191	935	2,374	1,922	1,427
Nonoperating Revenues (Expenses)	(1,159)	(108)	(14)	(852)	(965)	(559)
Income Before Operating Transfers	1,014	1,083	921	1,522	957	868
Operating Transfers In (Out)	(1,407)	(936)	(921)	(841)	(832)	(811)
Net Income (Loss)	(393)	147	0	681	125	57
Net Assets-October 1	25,579	25,186	25,333	33,358	34,039	34,164
Net Assets-September 30	25,186	25,333	25,333	34,039	34,164	34,221

($ in Thousands)	Communications Fund Actual 2012-13	Communications Fund Adopted 2013-14	Communications Fund Adopted 2014-15	Solid Waste Fund Actual 2012-13	Solid Waste Fund Adopted 2013-14	Solid Waste Fund Adopted 2014-15
Operating Revenues	1,729	1,911	1,736	3,738	3,654	3,609
Operating Expenses	(1,204)	(1,698)	(1,803)	(3,137)	(3,157)	(2,722)
Operating Income (Loss)	525	213	(67)	601	497	887
Nonoperating Revenues (Expenses)	(18)	(22)	92	22	0	0
Income Before Operating Transfers	507	191	25	623	497	887
Operating Transfers In (Out)	5	(191)	(50)	(362)	(364)	(1,146)
Net Income (Loss)	512	0	(25)	261	133	(259)
Net Assets-October 1	7,091	7,603	7,603	1,782	2,043	2,176
Net Assets-September 30	7,603	7,603	7,578	2,043	2,176	1,917

($ in Thousands)	Stormwater Fund Actual 2012-13	Stormwater Fund Adopted 2013-14	Stormwater Fund Adopted 2014-15	Airport Fund Actual 2012-13	Airport Fund Adopted 2013-14	Airport Fund Adopted 2014-15
Operating Revenues	1,442	1,418	1,446	0	0	2,949
Operating Expenses	(988)	(1,589)	(2,010)	0	0	(2,938)
Operating Income (Loss)	454	(171)	(564)	0	0	11
Nonoperating Revenues (Expenses)	23	171	75	0	0	0
Income Before Operating Transfers	477	0	(489)	0	0	11
Operating Transfers In (Out)	214	0	0	0	0	0
Net Income (Loss)	691	0	(489)	0	0	11
Net Assets-October 1	8,824	9,515	9,515	0	0	0
Net Assets-September 30	9,515	9,515	9,026	0	0	11

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

	Health Insurance		
	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Operating Revenues	5,718,341	5,766,533	5,817,668
Operating Expenses	(4,272,003)	(5,911,481)	(5,446,193)
Operating Income (Loss)	1,446,338	(144,948)	371,475
Nonoperating Revenues (Expenses)	33,260	3,200	3,200
Income Before Operating Transfers	1,479,598	(141,748)	374,675
Operating Transfers In (Out)	0	0	0
Net Income (Loss)	1,479,598	(141,748)	374,675
Net Assets-October 1	1,526,774	3,006,372	2,864,624
Net Assets-September 30	3,006,372	2,864,624	3,239,299

	Workers' Compensation		
	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Operating Revenues	586,413	547,094	532,509
Operating Expenses	(526,061)	(625,847)	(532,509)
Operating Income (Loss)	60,352	(78,753)	0
Nonoperating Revenues (Expenses)	16,747	0	0
Income Before Operating Transfers	77,099	(78,753)	0
Operating Transfers In (Out)	(568,000)	(50,000)	0
Net Income (Loss)	(490,901)	(128,753)	0
Net Assets-October 1	637,123	146,222	17,469
Net Assets-September 30	146,222	17,469	17,469

	Fleet Services		
	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Operating Revenues	3,451,628	3,025,232	1,895,333
Operating Expenses	(2,178,455)	(3,025,232)	(2,874,275)
Operating Income (Loss)	1,273,173	0	(978,942)
Nonoperating Revenues (Expenses)	218,341	0	0
Income Before Operating Transfers	1,491,514	0	(978,942)
Operating Transfers In (Out)	5,535,717	0	0
Net Income (Loss)	7,027,231	0	(978,942)
Net Assets-October 1	0	7,027,231	7,027,231
Net Assets-September 30	7,027,231	7,027,231	6,048,289

Summary of Revenue Sources

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
REVENUE SOURCES					
Taxes	12,033,996	11,959,377	11,706,629	11,738,821	11,793,226
Licenses and Permits	507,194	544,900	399,300	936,852	853,800
Intergovernmental Revenue	8,943,626	6,817,297	2,406,766	6,240,143	4,516,644
Charges for Services	93,466,633	103,191,499	110,297,713	106,107,768	107,739,892
Fines and Forfeitures	159,136	186,038	118,500	113,500	114,500
Miscellaneous Revenue	13,504,849	12,466,668	7,050,446	6,984,404	6,866,568
Other Sources	12,656,709	36,353,184	22,717,395	22,720,942	30,398,274
TOTAL REVENUE SOURCES	141,272,143	171,518,963	154,696,749	154,842,430	162,282,904

All Funds

Summary of Appropriations

Summary of Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
001 **GENERAL FUND**					
Personal Services	21,116,766	20,132,842	20,247,025	19,570,245	19,553,036
Operating Expenses	8,360,456	7,667,421	8,481,789	8,782,734	7,412,581
Grants & Aids	8,000	14,640	0	0	0
Capital Outlay	1,631,545	592,518	213,671	566,068	151,475
Other Uses	(8,734,215)	(4,486,449)	(5,215,511)	(5,342,620)	(4,915,646)
TOTAL GENERAL FUND	22,382,552	23,920,972	23,726,974	23,576,427	22,201,446
016 **GREATER LEESBURG CRA**					
Operating Expenses	238,822	206,485	162,292	169,066	165,395
Capital Outlay	120,526	0	0	0	0
Debt Service	24,048	24,047	16,032	0	0
Grants & Aids	8,000	0	0	12,154	0
Other Uses	0	0	144,932	141,200	160,518
TOTAL GLCRA	391,396	230,532	323,256	322,420	325,913
017 **CARVER HEIGHTS CRA**					
Operating Expenses	80,431	49,351	6,620	73,136	4,846
Capital Outlay	136,833	237,933	0	671,011	0
Debt Service	203,753	203,659	203,893	203,893	204,493
Grants and Aids	35,673	10,284	0	463,758	0
TOTAL CHCRA	456,690	501,227	210,513	1,411,798	209,339
018 **US HWY 441/27 CRA**					
Operating Expenses	3,052	3,206	2,500	414	3,314
Debt Service	696,131	800,831	800,669	802,316	798,482
Grants and Aids	12,005	37,738	0	64,330	0
Other Uses	451,055	99,182	0	0	0
TOTAL 441/27CRA	1,162,243	940,957	803,169	867,060	801,796
121 **POLICE FORFEITURE**					
Operating Expenses	23,469	7,583	3,748	7,500	0
TOTAL POLICE FORFEITURE	23,469	7,583	3,748	7,500	0
122 **POLICE EDUCATION RECEIPTS**					
Operating Expenses	17,288	8,492	12,000	12,000	12,000
TOTAL POLICE EDUCATION RECEIPTS	17,288	8,492	12,000	12,000	12,000
132 **DISCRETIONARY SALES TAX**					
Operating Expenses	41	28	0	0	0
Other Uses	1,658,878	1,638,156	1,655,943	1,655,943	1,774,229
TOTAL DISCRETIONARY SALES TAX	1,658,919	1,638,184	1,655,943	1,655,943	1,774,229
133 **GAS TAX**					
Operating Expenses	144	235	0	0	232
Other Uses	977,924	944,837	904,312	944,821	923,761
TOTAL GAS TAX	978,068	945,072	904,312	944,821	923,993

Summary of Appropriations (Continued)

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
141 **POLICE IMPACT FEES**					
Operating Expenses	49	59	0	0	63
Capital Outlay	0	7,000	0	0	0
TOTAL POLICE IMPACT FEES	49	7,059	0	0	63
142 **FIRE IMPACT FEES**					
Operating Expenses	0	0	0	0	0
TOTAL FIRE IMPACT FEES	0	0	0	0	0
143 **RECREATION IMPACT FEES**					
Operating Expenses	59	71	0	0	79
Other Uses	9,460	0	100,000	100,000	25,000
TOTAL RECREATION IMPACT FEES	9,519	71	100,000	100,000	25,079
151 **BUILDING PERMITS FUND**					
Personal Services	343,222	356,968	349,702	347,164	417,566
Operating Expenses	82,894	81,319	79,803	78,854	94,803
Other Uses	0	0	0	0	188,271
TOTAL BUILDING PERMITS FUND	426,116	438,287	429,505	426,018	700,640
013 **HOUSING ASSISTANCE FUND**					
Personal Services	0	0	0	0	41,390
Operating Expenses	0	0	0	0	58,380
Other Uses	0	0	0	0	39,572
TOTAL HOUSING ASSISTANCE FUND	0	0	0	0	139,342
021 **DEBT SERVICE**					
Debt Service	1,627,617	18,454,809	2,531,667	2,557,019	2,132,645
Other Uses	0	9,184	28,050	0	1,964
TOTAL DEBT SERVICE	1,627,617	18,463,993	2,559,717	2,557,019	2,134,609
031 **CAPITAL PROJECTS**					
Personal Services	0	4,311	0	0	0
Operating Expenses	497,501	271,181	0	0	0
Capital Outlay	1,025,995	2,476,307	826,000	3,934,991	2,212,100
Debt Service	0	500	500	500	0
Other Uses	2,349	40,617	0	0	0
TOTAL CAPITAL PROJECTS	1,525,845	2,792,916	826,500	3,935,491	2,212,100
041 **ELECTRIC**					
Personal Services	4,315,399	4,532,472	4,309,161	4,506,587	4,184,669
Operating Expenses	49,870,803	51,585,086	54,835,137	47,787,831	56,351,082
Capital Outlay	8,080,291	2,862,758	1,078,526	2,045,040	4,693,653
Debt Service	1,961,029	2,176,291	2,927,625	2,657,946	2,746,318
Grants & Aides	0	181,238	0	38,762	0
Other Uses	(9,023,550)	(989,331)	7,453,940	6,083,725	7,075,750
TOTAL ELECTRIC	55,203,972	60,348,514	70,604,389	63,119,891	75,051,472
042 **GAS**					
Personal Services	1,286,697	1,421,135	1,404,132	1,754,039	1,345,912
Operating Expenses	3,707,930	5,450,807	4,979,359	5,179,357	5,032,666
Capital Outlay	64,910	46,159	8,000	0	8,000
Debt Service	285,809	321,967	394,551	394,551	390,958
Grants and Aides	166,442	165,758	165,758	165,758	165,758
Other Uses	96,784	1,385,793	2,061,328	1,642,773	2,387,811
TOTAL GAS	5,608,572	8,791,619	9,013,128	9,136,478	9,331,105

All Funds

Summary of Appropriations (Continued)

Summary of Appropriations (Continued)

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
043 **WATER**					
Personal Services	1,632,961	1,474,715	1,507,655	1,411,559	1,488,478
Operating Expenses	3,384,995	3,629,814	3,807,861	3,809,489	3,765,516
Capital Outlay	1,979,327	55,980	845,500	816,432	1,308,212
Debt Service	1,154,097	1,214,579	1,761,973	1,761,973	1,728,358
Other Uses	(1,924,825)	1,308,961	1,156,800	1,023,502	995,578
TOTAL WATER	6,226,555	7,684,049	9,079,789	8,822,955	9,286,142
044 **WASTEWATER**					
Personal Services	2,538,229	2,464,968	2,429,224	2,223,950	2,326,119
Operating Expenses	5,069,854	5,097,194	5,074,874	5,233,839	4,963,146
Capital Outlay	206,177	386,829	656,050	826,829	1,436,500
Debt Service	967,801	1,065,466	2,150,569	2,150,569	1,525,580
Other Uses	483,921	333,152	961,596	845,651	944,176
TOTAL WASTEWATER	9,265,982	9,347,609	11,272,313	11,280,838	11,195,521
045 **COMMUNICATIONS**					
Personal Services	442,046	519,063	470,360	483,610	464,094
Operating Expenses	759,873	811,620	1,088,379	968,166	1,041,929
Capital Outlay	667,334	438,853	139,664	320,857	297,017
Debt Service	35,235	31,285	231,961	231,961	228,766
Other Uses	(794,656)	(379,802)	190,885	195,100	50,000
TOTAL COMMUNICATIONS	1,109,832	1,421,019	2,121,249	2,199,694	2,081,806
046 **SOLID WASTE**					
Personal Services	988,549	1,014,219	900,862	915,673	930,674
Operating Expenses	2,163,049	2,178,402	2,325,487	2,306,430	1,847,425
Other Uses	90,412	306,590	426,569	300,088	1,090,282
TOTAL SOLID WASTE	3,242,010	3,499,211	3,652,918	3,522,191	3,868,381
048 **AIRPORT**					
Personal Services	0	0	0	0	119,431
Operating Expenses	0	0	0	0	824,214
Capital Outlay	0	0	0	0	1,994,496
Other Uses	0	0	0	0	10,730
TOTAL AIRPORT	0	0	0	0	2,948,871
014 **STORMWATER**					
Personal Services	217,724	230,909	264,775	258,779	282,851
Operating Expenses	1,067,890	770,827	883,712	1,005,071	841,877
Capital Outlay	371,445	420,638	365,000	556,651	810,000
Other Uses	(380,309)	(434,197)	75,413	3,114	75,000
TOTAL STORMWATER	1,276,750	988,177	1,588,900	1,823,615	2,009,728
554 **MAGNOLIA TOWNHOMES FUND**					
Operating Expenses	7,947	0	0	0	0
Debt Service	153,167	0	0	0	0
TOTAL MAGNOLIA TOWNHOMES	161,114	0	0	0	0
061 **POLICE PENSION**					
Operating Expenses	969,961	921,175	920,000	920,000	920,000
Other Uses	0	0	432,562	432,562	338,249
TOTAL POLICE PENSION	969,961	921,175	1,352,562	1,352,562	1,258,249
062 **FIRE PENSION**					
Operating Expenses	841,567	897,427	895,000	895,000	895,000
Other Uses	0	0	569,990	569,990	450,479
TOTAL FIRE PENSION	841,567	897,427	1,464,990	1,464,990	1,345,479

All Funds

Summary of Appropriations (Continued)

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
063 **GENERAL EMPLOYEES PENSION**					
Operating Expenses	2,306,925	2,581,793	2,380,000	2,519,414	2,355,000
Other Uses	0	0	320,196	180,782	206,233
TOTAL GENERAL EMPLOYEE	2,306,925	2,581,793	2,700,196	2,700,196	2,561,233
064 **HEALTH INSURANCE**					
Personal Services	0	0	66,608	65,468	65,679
Operating Expenses	4,586,910	4,272,002	5,844,873	5,781,661	5,380,514
Capital Outlay	15,643	0	0	0	0
Other Uses	0	0	0	0	374,675
TOTAL HEALTH INSURANCE	4,602,553	4,272,002	5,911,481	5,847,129	5,820,868
065 **WORKERS' COMPENSATION**					
Personal Services	0	0	23,591	23,143	24,355
Operating Expenses	567,397	526,061	602,256	484,013	508,154
Other Uses	0	568,000	50,000	50,000	0
TOTAL WORKERS' COMP	567,397	1,094,061	675,847	557,156	532,509
066 **RISK MANAGEMENT**					
Operating Expenses	0	0	678,118	678,118	656,716
TOTAL RISK MANAGEMENT	0	0	678,118	678,118	656,716
510 **FLEET FUND**					
Personal Services	0	516,931	453,629	429,536	444,330
Operating Expenses	0	1,676,848	1,445,343	1,445,475	1,419,432
Capital Outlay	0	689,899	582,000	874,502	1,010,513
Other Uses	0	(739,973)	544,260	(25,232)	0
TOTAL FLEET FUND	0	2,143,705	3,025,232	2,724,281	2,874,275
ALL FUNDS					
Personal Services	32,881,593	32,668,533	32,426,724	31,989,753	31,688,584
Operating Expenses	84,609,307	88,694,487	94,509,151	88,137,568	94,554,364
Capital Outlay	14,300,026	8,214,874	4,714,411	10,612,381	13,921,966
Debt Service	7,108,687	24,293,434	11,019,440	10,760,728	9,755,600
Grants and Aids	230,120	409,658	165,758	744,762	165,758
Other Uses	(17,086,772)	(395,280)	11,861,265	8,801,399	12,196,632
TOTAL APPROPRIATIONS	122,042,961	153,885,706	154,696,749	151,046,591	162,282,904

Personal Services

Change in Authorized Positions by Fund/ Department

Change in Authorized Positions by Fund/Department

DEPARTMENT/DIVISION	2013-14	2014-15	NET	REASON FOR CHANGE
GENERAL FUND				
Legislative	5.00	5.00	0.00	
Executive	6.00	5.90	(0.10)	(-0.10) Ex. Admin Aide II to Airport Fund
Finance	46.00	40.00	(6.00)	(-6) Meter Readers
Human Resources	4.85	4.95	0.10	(-0.10) Allocation of Human Services Director from Recreation
Information Technology	12.50	10.00	(2.50)	(-1) Broadcast Technician, (-0.50) Allocation of Database Admin/GIS Mgr. (-1) Network System Analyst I
Geographic Information Systems	5.50	5.00	(0.50)	(+0.50) Allocation of Database Admn/GIS Mgr. (-1) GIS Utility Specialist II
Airport	2.00	0.00	(2.00)	(-2) Positions moved out of General Fund to New Fund
Police	95.00	95.00	0.00	
Fire	58.00	53.00	(5.00)	(-1) FF/Paramedic, (-1) Lieutenant/Paramedic (-2) FF/EMT, (+1) Fire Captain/Fire Inspector (-2) Lieutenant/EMT
Public Works	33.10	24.10	(9.00)	(-1) Admin Asst. II, (-4) Maintenance Worker I, (-1) Maintenance Worker II, (-1) Trades Technician, (-1) Crew Leader, (-1) Survey Technician
Planning & Zoning	2.95	2.95	0.00	
Housing & Economic	1.00	1.00	0.00	
Library	29.00	29.00	0.00	
Recreation	8.10	15.00	6.90	(+1) Crew Leader, (+4) Maintenance Worker I, (+1) Maintenance Worker II, (+1) Trades Technician, (-0.10) Allocation of Human Services Director, (+1) Recreation Director, (-1) Mobile Equipment Operator I
GENERAL FUND TOTAL	**309.00**	**290.90**	**(18.10)**	
Electric	52.00	47.00	(5.00)	(-1) Deputy Director of Electric, (+1) Substation Tech I, (-4) Customer Service Specialists, (-1) Business Analyst
Gas	23.00	22.00	(1.00)	(-1) Gas Engineer
Water	26.50	26.00	(0.50)	(-0.50) Senior Deputy Director
Wastewater	45.84	43.34	(2.50)	(-1) Laboratory Manager, (-1) WWT/WA Dual Oper. BC, (-0.50) Senior Deputy Director
Stormwater	5.66	5.66	0.00	
Communications	7.00	6.00	(1.00)	(-1) Communications Technician I
Solid Waste	16.90	16.90	0.00	
Airport	0.00	2.10	2.10	(+2) Positions moved out of General Fund to New Fund (+0.10) Ex. Admin Aide II from General Fund Executive
Health Insurance	0.80	0.80	0.00	
Workers Compensation	0.25	0.25	0.00	
Fleet Services	8.00	8.00	0.00	
Affordable Housing	0.00	1.00	1.00	(+1) Admin. Asst. II
Building Permits	4.05	5.05	1.00	(+1) Building Inspector III
OTHER FUNDS TOTAL	**190.00**	**184.10**	**(5.90)**	
ALL FUNDS TOTAL	**499.00**	**475.00**	**(24.00)**	

Authorized Positions by Fund/Department

DEPARTMENT/DIVISION	2011-12	2012-13	2013-14	2014-15
GENERAL FUND				
Legislative	5.00	5.00	5.00	5.00
Executive	6.00	6.00	6.00	5.90
Finance	47.00	46.00	46.00	40.00
Human Resources	6.00	6.00	4.85	4.95
Information Technology	11.50	12.50	12.50	10.00
Geographic Information Systems	4.50	5.50	5.50	5.00
Airport	1.00	1.00	2.00	0.00
Police	107.00	107.00	95.00	95.00
Fire	60.00	61.00	58.00	53.00
Public Works	15.10	6.10	33.10	24.10
Planning & Zoning	2.95	2.95	2.95	2.95
Housing & Economic Development	2.00	2.00	1.00	1.00
Library	29.00	29.00	29.00	29.00
Recreation	33.00	36.00	8.10	15.00
GENERAL FUND TOTAL	330.05	326.05	309.00	290.90
Electric	48.00	53.00	52.00	47.00
Gas	23.00	23.00	23.00	22.00
Water	26.50	27.00	26.50	26.00
Wastewater	45.50	45.00	45.84	43.34
Stormwater	5.00	5.00	5.66	5.66
Communications	5.00	6.00	7.00	6.00
Solid Waste	17.90	17.90	16.90	16.90
Airport	0.00	0.00	0.00	2.10
Health Insurance	0.00	0.00	0.80	0.80
Workers Compensation	0.00	0.00	0.25	0.25
Fleet Services	0.00	8.00	8.00	8.00
Affordable Housing	0.00	0.00	0.00	1.00
Building Permits	4.05	4.05	4.05	5.05
OTHER FUNDS TOTAL	174.95	188.95	190.00	184.10
ALL FUNDS TOTAL	505.00	515.00	499.00	475.00

Personal Services Cost

Authorized Positions by Fund/ Department

Authorized Positions by Fund/Department

DEPARTMENT/DIVISION		AUTH POS	*SALARIES	OTHER SALARIES	FRINGES	TOTAL
	GENERAL FUND					
1100	Legislative	5.00	48,958	6,632	47,696	103,286
1200	Executive	5.90	460,902	225,550	185,519	871,971
1300	Finance	40.00	1,563,518	23,400	658,904	2,245,822
1400	Human Resources	4.95	260,962	1,500	95,737	358,199
1600	Information Technology	10.00	562,152	22,000	211,459	795,611
1700	Geographic Information Systems	5.00	236,745	0	101,630	338,375
2100	Police	95.00	4,259,835	425,311	1,985,902	6,671,048
2200	Fire	53.00	3,015,513	120,000	1,648,479	4,783,992
5100	Public Works	24.10	756,959	35,218	420,392	1,212,569
6100	Planning & Zoning	2.95	145,489	0	48,961	194,450
6200	Housing & Economic Development	1.00	86,908	0	29,295	116,203
7100	Library	29.00	673,378	25,731	266,261	965,370
8100	Recreation	15.00	537,158	106,594	252,388	896,140
	GENERAL FUND TOTAL	290.90	12,608,477	991,936	5,952,623	19,553,036
5171	Stormwater Fund	5.66	181,612	2,000	99,239	282,851
1000	Electric Fund	47.00	2,864,521	238,300	1,081,848	4,184,669
2000	Gas Fund	22.00	902,462	30,000	413,450	1,345,912
3000	Water Fund	26.00	993,864	35,000	459,614	1,488,478
4000	Wastewater Fund	43.34	1,532,796	69,300	724,023	2,326,119
5000	Communications Fund	6.00	329,087	22,000	113,007	464,094
5140	Solid Waste Fund	16.90	593,106	17,900	319,668	930,674
8100	Airport	2.10	90,170	0	29,261	119,431
1340	Health Insurance Fund	0.80	46,095	0	19,584	65,679
1350	Workers Compensation Fund	0.25	17,586	0	6,769	24,355
5110	Fleet Services Fund	8.00	280,863	5,000	134,401	420,264
6255	Affordable Housing	1.00	27,040	0	14,350	41,390
6100	Building Permits Fund	5.05	304,929	18,408	118,295	441,632
	OTHER FUNDS TOTAL	184.10	8,164,131	437,908	3,533,509	12,135,548
	ALL FUNDS TOTAL	475.00	20,772,608	1,429,844	9,486,132	31,688,584

This schedule does not include temporary employees.

*Salaries include wages and standby pay

Revenue Sources and Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
REVENUE SOURCES					
Taxes	9,264,427	9,024,736	8,807,752	8,840,713	8,767,808
Licenses and Permits	133,435	132,942	107,300	130,453	153,300
Intergovernmental	2,084,254	2,220,336	1,992,436	2,064,026	2,133,615
Charges for Services	540,734	587,244	718,986	734,666	588,298
Fines and Forfeitures	122,391	151,693	118,500	113,500	114,500
Miscellaneous	1,506,675	1,432,316	1,238,052	1,327,263	480,819
Other Sources	9,196,272	10,862,051	10,743,948	10,649,968	9,963,106
TOTAL REVENUE SOURCES	22,848,188	24,411,318	23,726,974	23,860,589	22,201,446
APPROPRIATIONS					
City Commission	62,719	62,972	70,208	68,072	69,249
Executive	1,752,431	2,242,631	1,660,188	1,630,876	1,082,501
Finance	472,150	677,053	591,572	583,752	653,514
Human Resources	312,352	365,668	344,971	318,417	306,129
Information Technology	191,139	167,997	308,420	412,186	306,572
Geographic Information Systems	37,152	44,728	41,101	41,336	37,034
Airport	565,098	539,045	678,795	689,925	0
Police	7,959,065	8,010,071	7,876,586	7,703,014	7,691,830
Fire	6,139,011	5,974,795	6,025,743	5,992,252	5,494,735
Public Works	290,491	1,225,332	3,481,303	3,503,574	3,323,431
Community Development	121,433	115,255	101,054	100,932	106,414
Economic Development	138,713	234,265	120,487	128,865	173,409
Library	1,400,328	1,422,773	1,443,024	1,459,733	1,462,796
Recreation	2,940,470	2,838,387	983,522	943,493	1,493,832
TOTAL APPROPRIATIONS	22,382,552	23,920,972	23,726,974	23,576,427	22,201,446

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Revenue Detail

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
TAXES						
31101	Current Property Taxes	4,846,506	4,441,231	4,331,749	4,331,749	4,367,378
31102	Delinquent Property Taxes	11,517	32,894	0	20,000	0
31410	Electric - Utility Services Tax	2,551,757	2,634,335	2,615,000	2,615,000	2,615,000
31430	Water - Utility Services Tax	303,987	303,512	300,000	300,000	300,000
31440	Gas - Utility Services Tax	208,289	219,543	210,000	210,000	183,000
31490	Reuse Water - Services Tax	38,839	38,404	37,500	37,500	37,500
31502	Communication Services Tax	1,107,841	1,155,595	1,118,503	1,118,503	1,069,930
31601	Business Tax Receipts	195,691	199,222	195,000	207,961	195,000
TOTAL TAXES		9,264,427	9,024,736	8,807,752	8,840,713	8,767,808
LICENSES AND PERMITS						
32310	Electric - Franchise Fees	54,384	54,995	45,000	50,000	85,000
32370	Solid Waste - Franchise Fees	78,751	70,997	62,000	62,000	62,000
32909	Taxi Cab Permits	300	350	300	475	300
32918	Misc. Airport Fees	0	0	0	4,028	0
32921	Foreclosure Reg. Fee	0	6,600	0	13,950	6,000
TOTAL LICENSES & PERMITS		133,435	132,942	107,300	130,453	153,300
INTERGOVERNMENTAL REVENUES						
33121	Public Safety - Police (Federal)	161,580	129,975	0	39,155	0
33122	Fire Department	7,758	85,549	0	0	0
33171	ERATE	3,534	5,853	4,395	4,395	4,500
33422	Fire Department	(1,516)	0	0	0	0
33442	State- Airport Improvements	0	0	0	22,240	0
33472	FDOT Maint. Reimbursement	0	0	0	0	30,000
33473	Joint Partnership Agreement	7,439	12,399	9,919	9,919	9,919
33512	Revenue Sharing	379,529	428,681	391,267	391,267	425,457
33514	Mobile Home Licenses	72,026	73,939	65,000	66,803	65,000
33515	Alcoholic Beverage License	19,314	4,464	18,000	24,464	18,000
33518	Half Cent Sales Tax	913,146	993,946	1,007,311	1,007,311	1,115,217
33522	Fire Supplemental Comp	19,484	17,453	19,000	18,000	19,000
33541	Rebate/Vehicles - Gas	39,339	41,466	35,000	35,000	35,000
33721	Public Safety - Police	15,730	14,343	0	1,487	0
33771	Library Grant	0	0	0	23,441	0
33803	ALS-Lake County	116,685	111,756	125,000	125,000	115,000
33807	Library-Lake County	307,792	292,072	297,544	285,544	286,522
33811	County Licenses	22,414	8,440	20,000	10,000	10,000
TOTAL INTERGOVERNMENTAL		2,084,254	2,220,336	1,992,436	2,064,026	2,133,615

Revenue Detail (Continued)

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
CHARGES FOR SERVICES						
34111	Credit Report Fees	17,820	17,170	20,000	20,000	20,000
34111	Convenience Fee	0	119,005	100,000	120,000	130,000
34130	General Fund	300	0	0	0	0
34191	Zoning Fees	34,274	41,435	60,375	38,000	36,425
34194	Qualifying Fees-Elections	2,158	0	0	0	0
34195	Certification & Copying	9,118	13,508	9,000	10,086	10,000
34209	Other Public Safety	32,130	42,629	34,000	34,000	34,000
34221	Life Safety Services	50	500	0	500	500
34410	Airport/ US Custom Fees	132,575	144,707	148,238	148,238	0
34493	FDOT St Light/ Traffic Signals	171,100	46,843	201,870	201,870	207,924
34711	Library Card Fees	2,543	1,867	2,000	2,000	2,000
34721	Activities Fees	587	839	690	690	860
34721	Non Resident Fees	4,481	3,120	3,215	6,838	6,000
34721	Gymnasium	9,237	12,529	11,023	11,096	10,000
34721	Pat Thomas Stadium	0	3,078	0	0	0
34721	Susan Street/ Canal Street	21,977	16,694	13,473	13,776	12,500
34721	Sleepy Hollow Complex	825	5,023	21,547	36,250	15,000
34723	Swimming Pool - Venetian Gardens	13,782	21,846	13,700	14,810	13,376
34724	Swimming Pool - Dabney	1,333	2,668	1,295	1,760	1,918
34725	Concession Stand Revenue	1,894	1,700	1,860	1,860	1,860
34755	Marina/Sale - Merchandise	3,609	4,065	3,600	3,437	1,950
34756	Marina Fuel Sales	79,789	86,778	72,000	68,515	83,025
34757	Marina - Services	1,152	1,240	1,100	940	960
TOTAL CHARGES FOR SERVICES		540,734	587,244	718,986	734,666	588,298
FINES AND FORFEITURES						
35120	Court Fines (Traffic)	54,313	51,144	50,000	50,000	50,000
35120	Investigative Fees	22,054	23,736	20,000	20,000	21,000
35120	Criminal Fines & Forfeits	5,605	5,266	5,000	5,000	5,000
35201	Library Fines	17,622	18,882	16,000	16,000	16,000
35401	Code Enforcement Fines	20,178	50,445	25,000	20,000	20,000
35403	Other Fine/Parking Ticket	2,619	2,220	2,500	2,500	2,500
TOTAL FINES AND FORFEITURES		122,391	151,693	118,500	113,500	114,500
MISCELLANEOUS REVENUE						
36110	Interest on Investments	9,247	88,856	35,000	35,000	45,000
36110	Fire Grants	(16)	0	0	0	0
36111	Miscellaneous Interest	422	505	2,000	2,000	1,000
36130	Gain/Loss Investments	14,563	26,751	0	0	0
36140	Affordable Housing Investment	42,828	0	0	0	0
36201	Rents and Royalties	49,133	45,262	48,000	48,000	45,000
36201	Incubator Rentals	13,500	8,200	11,400	11,400	3,210
36201	Rental Property- Airport	421,046	472,030	451,041	451,041	0
36202	Airport Hangar Rentals	289,976	299,093	301,991	301,991	0
36202	Airport Rent- Fuel Sales	23,643	21,466	24,000	22,000	0
36202	Airport Tie Down Rentals	4,008	4,008	5,000	4,500	0
36203	Portable Stage	0	1,663	0	740	1,000
36204	Police Comm.Tower Rental	6,706	7,712	0	0	0
36205	Cultural Arts Bldg. Fees	3,555	4,262	3,500	3,885	3,500
36206	Mote Morris Fees	1,917	3,828	3,500	3,500	3,500

Revenue Detail (Continued)

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
MISCELLANEOUS REVENUE (CONT)						
36207	Community Building Fees	40,625	50,803	42,800	44,415	42,800
36208	Marina Operating Lease	6,600	6,600	6,600	6,600	6,600
36208	Marina Dry Slip Rental	169,756	180,437	169,700	180,437	187,000
36208	Marina Wet Slip Rental	58,211	60,764	58,000	60,757	66,000
36208	Marina Trailer Storage	9,514	8,534	9,100	9,844	9,500
36208	Marina Late Fees	990	1,617	900	1,553	1,000
36208	Marina Utility Revenue	1,416	1,543	1,260	1,544	1,500
36208	Marina Boat Rentals	14	9	20	30	35
36209	Park Facility Rentals	3,547	3,750	3,690	2,946	3,500
36209	Gymnasium	75	700	100	100	100
36209	Pat Thomas Stadium	3,200	3,318	3,200	3,288	3,200
36209	Susan Street/ Canal Street	1,170	0	500	500	500
36209	Sleepy Hollow Complex	14,994	7,565	14,250	5,000	7,500
36211	Library Rentals	6,172	4,037	4,000	3,500	4,000
36403	Sale-Furniture/Equipment	14,055	4,166	10,000	11,990	10,000
36404	Recovery from Losses	53,163	6,587	0	0	0
36429	Sale of Surplus Materials	1,015	997	0	606	0
36607	Community Service Contribution	6,033	10,315	7,500	7,500	7,500
36609	Contributions/Donations	23,152	40,746	20,000	20,892	20,000
36611	Friends of the Library	0	5,225	0	2,830	6,874
36613	Sponsorships- NSP program	75,224	0	0	0	0
36691	Mote- Morris	0	0	0	4,412	0
36694	Contributions-C.U.R.E.	1,130	1,322	0	4,975	0
36695	School Bus Lights	870	824	1,000	1,000	1,000
36696	Housing Renaissance	18	29	0	0	0
36698	Private Grant	1,000	0	0	0	0
36906	Misc. Reimbursement	24,114	38,127	0	66,628	0
36908	Cash Over and Short	6,021	(294)	0	0	0
36909	Other Income	4,231	9,642	0	1,859	0
36925	Misc.Jobbing Revenue	367	1,267	0	0	0
36990	Misc Non-Operating Revenue	99,470	50	0	0	0
TOTAL MISCELLANEOUS		1,506,675	1,432,316	1,238,052	1,327,263	480,819
OTHER SOURCES						
38113	Transfer from Housing (NSP)	0	7,026	0	17,511	0
38131	Transfer from Cap'l Projects (031	2,349	0	0	0	0
38141	Transfer from Electric (041)	29,290	17,948	0	0	0
38142	Transfer from Gas (042)	3,732	48,597	0	0	0
38143	Transfer from Water (043)	3,732	0	0	0	0
38144	Transfer from Wastewater (044)	11,197	0	0	0	0
38165	Transfer from Wks Comp (065)	0	568,000	24,000	24,000	0
38191	From Discretionary Tax (132)	520,035	520,328	605,177	605,177	215,800
38191	From Gas Tax (133)	449,705	350,896	304,312	344,821	304,312
38201	Electric Utility Contribution	4,578,000	5,165,033	5,271,689	5,271,689	5,183,657
38201	Electric - Surcharge	1,067,195	1,113,467	1,195,834	1,195,834	1,251,089
38202	Gas Utility Contribution	561,090	656,854	747,951	747,951	732,607
38202	Gas - Surcharge	103,525	114,365	119,762	119,762	120,669
38203	Water Utility Contribution	548,593	609,961	622,265	622,265	600,722
38203	Water - Surcharge	303,647	302,068	313,404	313,404	319,856
38204	Wastewater Utility Contribution	751,893	840,378	832,108	832,108	810,612
38205	Solid Waste Contribution	262,289	361,779	364,561	364,561	373,782
38206	Communication Contribution	0	185,351	190,885	190,885	50,000
38891	Fund Balance Appropriated	0	0	152,000	0	0
TOTAL OTHER SOURCES		9,196,272	10,862,051	10,743,948	10,649,968	9,963,106
TOTAL REVENUES		22,848,188	24,411,318	23,726,974	23,860,589	22,201,446

Departmental Summary of Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
1100 **CITY COMMISSION**					
Personal Services	97,755	95,247	104,108	100,862	103,286
Operating Expenses	27,682	30,697	36,309	35,282	35,213
Other Uses	(62,718)	(62,972)	(70,209)	(68,072)	(69,250)
TOTAL CITY COMMISSION	62,719	62,972	70,208	68,072	69,249
1200 **EXECUTIVE**					
Personal Services	1,104,658	782,626	902,569	777,492	871,971
Operating Expenses	222,340	107,360	466,296	489,601	296,554
Grants & Aids	0	14,640	0	0	0
Other Uses	425,433	1,338,005	291,323	363,783	(86,024)
TOTAL EXECUTIVE	1,752,431	2,242,631	1,660,188	1,630,876	1,082,501
1300 **FINANCE**					
Personal Services	2,335,913	2,334,295	2,358,680	2,182,812	2,245,822
Operating Expenses	699,663	756,787	777,966	887,882	741,164
Capital Outlay	4,000	96,791	13,450	72,079	0
Other Uses	(2,567,426)	(2,510,820)	(2,558,524)	(2,559,021)	(2,333,472)
TOTAL FINANCE	472,150	677,053	591,572	583,752	653,514
1400 **HUMAN RESOURCES**					
Personal Services	394,203	458,019	344,527	346,354	358,199
Operating Expenses	93,847	92,781	178,156	135,393	112,768
Other Uses	(175,698)	(185,132)	(177,712)	(163,330)	(164,838)
TOTAL HUMAN RESOURCES	312,352	365,668	344,971	318,417	306,129
1600 **INFORMATION TECHNOLOGY**					
Personal Services	887,047	904,773	935,270	864,546	795,611
Operating Expenses	928,884	1,101,809	1,077,283	1,166,875	1,117,554
Capital Outlay	459,957	188,989	92,000	386,808	29,000
Other Uses	(2,084,749)	(2,027,574)	(1,796,133)	(2,006,043)	(1,635,593)
TOTAL INFORMATION TECH	191,139	167,997	308,420	412,186	306,572

Departmental Summary of Appropriations (Continued)

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
1700 **GIS**					
Personal Services	357,747	396,581	381,197	383,550	338,375
Operating Expenses	24,921	29,350	29,814	29,814	31,963
Capital Outlay	5,895	0	0	0	0
Other Uses	(351,411)	(381,203)	(369,910)	(372,028)	(333,304)
TOTAL GIS	37,152	44,728	41,101	41,336	37,034
1800 **AIRPORT**					
Personal Services	61,330	30,326	116,905	101,850	0
Operating Expenses	481,213	508,719	507,869	535,094	0
Capital Outlay	22,555	0	54,021	52,981	0
TOTAL AIRPORT	565,098	539,045	678,795	689,925	0
2100 **POLICE**					
Personal Services	6,747,332	6,781,161	6,715,787	6,533,936	6,671,048
Operating Expenses	1,211,733	1,228,910	1,160,799	1,169,078	1,020,782
Capital Outlay	0	0	0	0	0
TOTAL POLICE	7,959,065	8,010,071	7,876,586	7,703,014	7,691,830
2200 **FIRE**					
Personal Services	5,248,923	4,992,372	5,044,214	5,010,692	4,783,992
Operating Expenses	797,169	838,631	960,529	960,560	710,743
Capital Outlay	92,919	143,792	21,000	21,000	0
TOTAL FIRE	6,139,011	5,974,795	6,025,743	5,992,252	5,494,735
5100 **PUBLIC WORKS**					
Personal Services	726,287	265,887	1,605,919	1,559,101	1,212,569
Operating Expenses	1,920,951	1,095,226	2,201,382	2,270,592	2,151,491
Capital Outlay	1,018,567	25,356	33,200	33,200	122,475
Other Uses	(3,375,314)	(161,137)	(359,198)	(359,319)	(163,104)
TOTAL PUBLIC WORKS	290,491	1,225,332	3,481,303	3,503,574	3,323,431

Departmental Summary of Appropriations (Continued)

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
6100 **COMMUNITY DEVELOPMENT**					
Personal Services	180,569	195,784	188,755	187,705	194,450
Operating Expenses	81,280	57,221	35,810	36,589	42,025
Grants & Aids	8,000	0	0	0	0
Other Uses	(148,416)	(137,750)	(123,511)	(123,362)	(130,061)
TOTAL COMMUNITY DEVELOP	121,433	115,255	101,054	100,932	106,414
6200 **ECONOMIC DEVELOPMENT**					
Personal Services	170,895	168,707	111,660	124,278	116,203
Operating Expenses	67,741	67,501	60,464	59,815	57,206
Capital Outlay	10,293	89,988	0	0	0
Other Uses	(110,216)	(91,931)	(51,637)	(55,228)	0
TOTAL ECONOMIC DEVELOP	138,713	234,265	120,487	128,865	173,409
7100 **LIBRARY**					
Personal Services	932,635	955,660	938,091	943,614	965,370
Operating Expenses	466,599	460,014	504,933	516,119	497,426
Capital Outlay	5,079	7,099	0	0	0
Other Uses	(3,985)	0	0	0	0
TOTAL LIBRARY	1,400,328	1,422,773	1,443,024	1,459,733	1,462,796
8100 **RECREATION**					
Personal Services	1,871,472	1,771,404	499,343	453,453	896,140
Operating Expenses	1,336,433	1,292,415	484,179	490,040	597,692
Capital Outlay	12,280	40,503	0	0	0
Other Uses	(279,715)	(265,935)	0	0	0
TOTAL RECREATION	2,940,470	2,838,387	983,522	943,493	1,493,832
GRAND TOTAL					
Personal Services	21,116,766	20,132,842	20,247,025	19,570,245	19,553,036
Operating Expenses	8,360,456	7,667,421	8,481,789	8,782,734	7,412,581
Grants & Aids	8,000	14,640	0	0	0
Capital Outlay	1,631,545	592,518	213,671	566,068	151,475
Debt Service	0	0	0	0	0
Other Uses	(8,734,215)	(4,486,449)	(5,215,511)	(5,342,620)	(4,915,646)
TOTAL APPROPRIATIONS	22,382,552	23,920,972	23,726,974	23,576,427	22,201,446

Schedule of General Fund Appropriations by Funding Source

Functions/Programs	Appropriations	Program Revenues: Grants and Contributions	Program Revenues: Charges for Services	Program Revenues: Miscellaneous Revenue	Appropriations funded from non-program Revenues: Total
General fund activities:					
City Commission	$ 69,249				$ (69,249)
Executive (net - reserves)	1,082,501		-		(1,082,501)
Reserve(s) for cash carried forward	0				0
Finance	653,514		150,000		(503,514)
Human Resources	306,129				(306,129)
Information Technology	306,572			20,000	(286,572)
GIS/Engineering	37,034				(37,034)
Airport	0				0
Police	7,691,830		44,000	98,500	(7,549,330)
Fire	5,494,735	115,000	500		(5,379,235)
Public Works	3,323,431	30,000	207,924		(3,085,507)
Community Development	106,414		36,425		(69,989)
Housing and Economic Development	173,409			3,210	(170,199)
Library	1,462,796	291,022	2,000	26,874	(1,142,900)
Recreation	1,493,832		61,514	65,600	(1,366,718)
Marina	0		85,935	271,635	357,570
Total general fund activities	**$ 22,201,446**	**$ 436,022**	**$ 588,298**	**$ 485,819**	**$ (20,691,307)**

General fund revenues not attributable to specific programs:	
Taxes:	
Property taxes	$ 4,367,378
Utility service taxes	4,205,430
Occupational & county licenses	348,300
State shared revenues	1,550,593
Investment income	46,000
Miscellaneous revenue	210,500
Subtotal, general fund revenues before transfers	10,728,201
Transfers from other funds	9,963,106
Fund balance appropriated	-
Total general fund revenues not attributable to specific programs	$ 20,691,307

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CITY COMMISSION

John Christian, Mayor
Bill Polk, Mayor Pro-Tem/Commissioner
David Knowles, Commissioner
Elise Dennison, Commissioner
Jay Hurley, Commissioner

The City Commission, composed of 5 residents, is the legislative and policy-making body of the City. Elections are held in conjunction with county, state, and federal elections. The next election for three seats will be held in November 2014. The Mayor is selected each year by the Commissioners. Two of the Commissioners are elected at large and three by districts. The Mayor is the presiding officer at official meetings and the ceremonial head of the City.

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

Responsibilities:

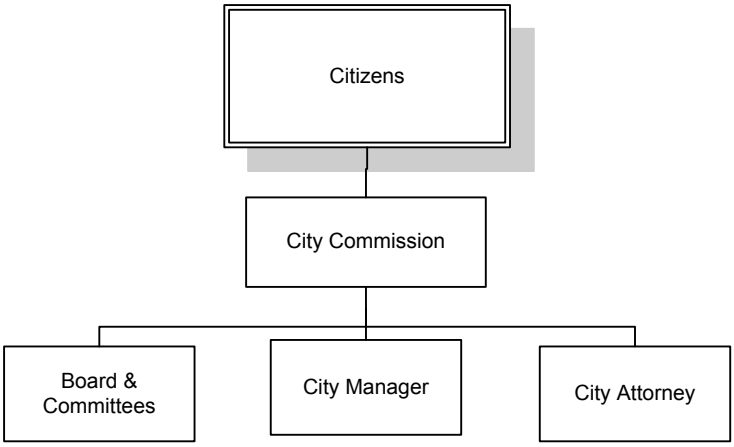
Boards & Committees

- Planning & Zoning Commission
- Recreation & Parks Advisory Board
- Leesburg International Airport Advisory Board
- Library Advisory Board
- Florida Municipal Electric Association
- Florida Municipal Power Agency
- Firemen's Pension Board
- Police Officers' Pension Board
- General Employees' Pension Board
- Greater Leesburg Community Redevelopment Agency
- Carver Heights & Vicinity Community Redevelopment Agency
- Highway 27/441 Community Redevelopment Agency
- Historic Preservation Board

Members Of

- Personnel Committee
- Lake County League of Cities
- Leesburg Partnership
- St. Johns River Water Management District
- Leesburg Area Chamber of Commerce
- Florida League of Cities
- Metropolitan Planning Organization
- Leesburg Center for the Arts
- Lake Community Action Agency

Organizational Chart



Legislative Department

Organization

Total Budget

$ 69,249 GF
69,250 AL
$138,499

Legislative Department

City Commission Division

Values & Goals

Values & Goals

Value: Excellence in All We Do

Goals:
- Continue to develop partnerships with Lake County, Lake Sumter Community 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/retention within the City
- Work with Florida Department of Transportation to identify and solve transportation problems
- Create and participate in resource partnering opportunities to enhance educational opportunities for all citizens
- Support Master Planning activities

Value: Open, Accessible Government

Goals:
- Attend meetings of the Lake County League of Cities and MPO; attend the Florida League of Cities and FMEA/FMPA conferences annually
- Participate in Lake Legislative Days

Value: A Caring Organization

Goals:
- Create and preserve an environmentally healthy, clean, and beautiful community
- Create an atmosphere of safety throughout the community
- Support an environment which provides for the diverse housing needs of the community
- Seek opportunities to improve the “Quality of Life” for residents
- Seek and spend resources as good fiduciary stewards of the public investment

Major Accomplishments:
- Maintained low property tax rates
- Maintained recommended reserve levels
- Sought ways to improve utility and service delivery
- Sponsored and participated in community events and partnerships
- Maintained high bond ratings
- Conducted goal/master planning session for community improvements and organizational planning

Personnel Schedule

Classification	2014	Change	2015	Amount
City Commissioners	4.00	0.00	4.00	36,279
Mayor	1.00	0.00	1.00	12,679
Total	**5.00**	**0.00**	**5.00**	**48,958**

Legislative Department

City Commission Division

Appropriations Detail

Appropriations Detail — Account # 001-1111-511

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
1110	Salaries	46,869	47,486	46,600	46,625	48,958
1510	Special Pay	6,632	7,337	6,632	6,632	6,632
2110	FICA	3,193	3,109	2,936	3,043	3,171
23xx	Insurance	39,174	35,506	46,085	42,715	42,663
2410	Workers' Compensation	131	133	131	131	138
26xx	Other Payroll Benefits	1,756	1,676	1,724	1,716	1,724
	TOTAL PERSONAL SERVICES	97,755	95,247	104,108	100,862	103,286
OPERATING EXPENSES						
4010	Travel	1,333	2,216	3,207	3,207	3,582
4110	Communication	276	607	1,440	1,440	1,500
4210	Postage	4	3	40	40	30
4310	Utilities	3,434	3,422	4,200	4,000	4,200
4510	Insurance	1,455	1,439	1,455	1,310	886
46xx	Repairs & Maintenance- Equipment	800	550	1,700	1,700	1,700
4710	Printing & Binding	0	162	200	200	200
4810	Promotional Activities	14,981	15,350	15,750	15,250	15,750
4911	Advertising	141	61	100	100	100
4930	Recognitions	79	130	100	65	100
51xx	Office Supplies	394	0	650	650	250
5210	Operating Supplies	2,750	2,303	2,072	2,050	1,900
5410	Publications & Memberships	1,510	3,279	4,405	4,280	4,005
5520	Training	525	1,175	990	990	1,010
	TOTAL OPERATING EXPENSES	27,682	30,697	36,309	35,282	35,213
OTHER USES						
9941	Utilities Allocation	(62,718)	(62,972)	(70,209)	(68,072)	(69,250)
	TOTAL OTHER USES	(62,718)	(62,972)	(70,209)	(68,072)	(69,250)
TOTAL GENERAL FUND APPROPRIATIONS		62,719	62,972	70,208	68,072	69,249

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	104,108	103,286	(822)	-0.79%
Operating Expenses	36,309	35,213	(1,096)	-3.02%
Other Uses	(70,209)	(69,250)	959	-1.37%
TOTALS	70,208	69,249	(959)	-1.37%

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Al Minner, City Manager

Executive Department

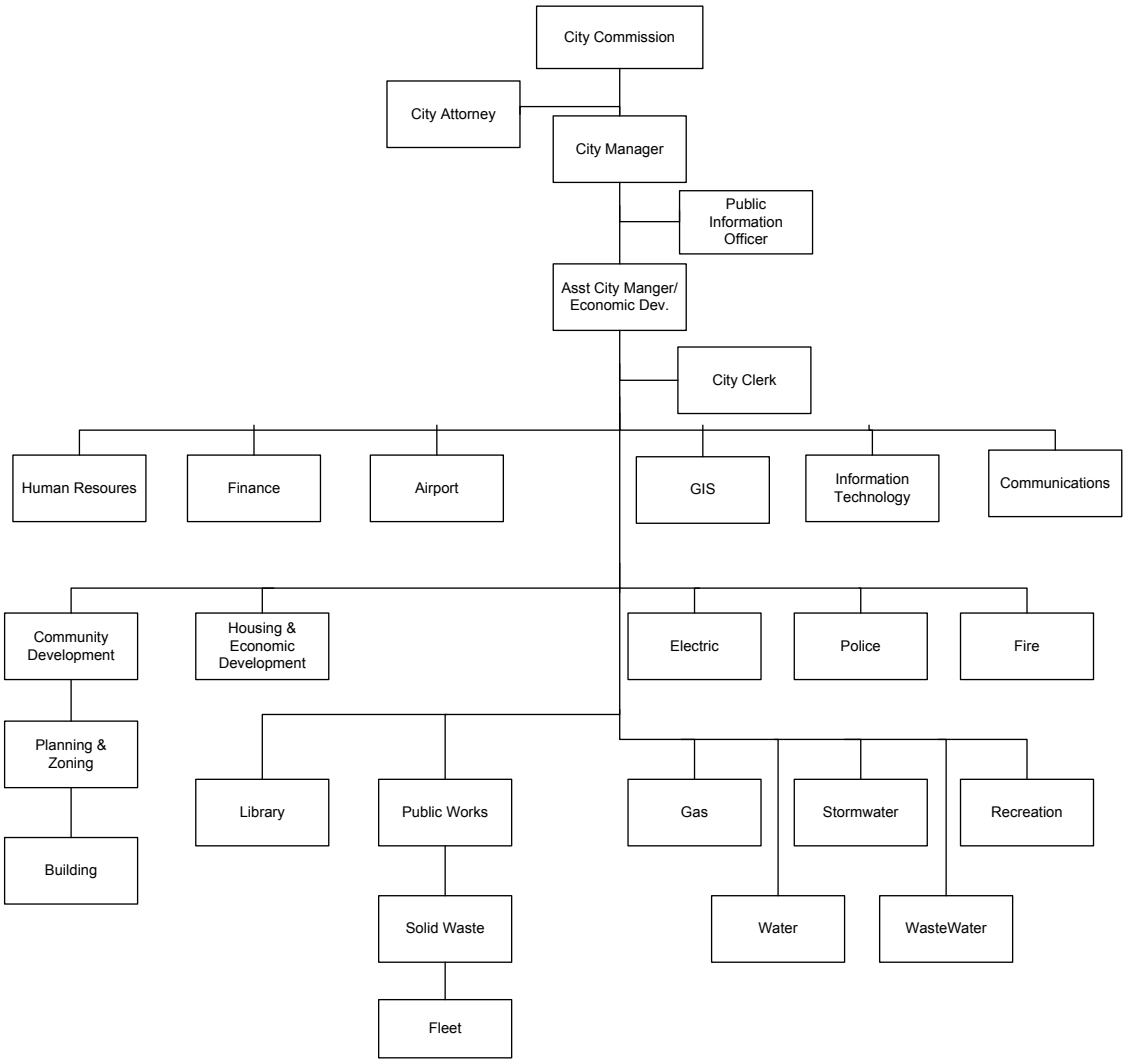
Organization

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	City Clerk	City Attorney	Miscellaneous
·Personnel activities	·Agenda	·Legal services	·Citizen participation
·Department operations	·Minutes	·Litigation	·Civic functions
·Financial conditions	·Contracts	·Research cases	·Grants and Aids
·Capital needs	·Ordinances	·Correspondence	·C.U.R.E.
·Public relations	·Resolutions		

Organizational Chart



Total Budget

$ 1,082,501 GF
582,104 AL
$ 1,664,605

Executive Department

Administration Division

Values & Goals

Values & Goals

Value: Open, Accessible Government

Goals:

- 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
- Maintain membership on the Board of Directors of the following:
  The Leesburg Area Chamber of Commerce
  The Leesburg Partnership
  FMPA, FMEA, and FGFOA
- 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

Value: Professionalism

Goals:

- 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:

- Held periodic meetings to facilitate communication of information with all employees
- Hosted the monthly Lake County City Managers Association meetings
- Lobbied City issues in Tallahassee via written correspondence

Personnel Schedule

Classification	2014	Change	2015	Amount
Assistant City Manager-Economic Developmnt	1.00	0.00	1.00	90,000
City Manager	1.00	0.00	1.00	145,019
Executive Assistant/Administrative Aide II[1]	1.00	(0.10)	0.90	44,508
Public Information Officer	1.00	0.00	1.00	72,506
Total	**4.00**	**(0.10)**	**3.90**	**352,032**

Notes: Allocations
Executive Assistant/Administrative Aide II[1]
90%-1221, 10% 048-8021

Executive Department

Administration Division

Appropriations Detail

Appropriations Detail — Account # 001-1221-512

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
1xxx	Regular Salaries & Wages	338,595	316,058	356,086	335,402	352,032
1410	Overtime	413	529	1,200	750	800
15xx	Bonuses/Incentives	0	3,833	0	0	0
1641	Vacation/ Terms & Buyout	9,046	59,504	0	5,741	0
2110	FICA	24,981	26,425	26,763	25,061	26,661
221x	Retirement	18,808	20,571	22,858	21,824	22,464
23xx	Insurance	50,506	47,384	44,071	42,144	42,691
2410	Workers' Compensation	1,016	1,063	997	956	985
26xx	Other Employee Benefits	6,403	5,267	3,429	2,943	7,813
	TOTAL PERSONAL SERVICES	449,768	480,634	455,404	434,821	453,446
OPERATING EXPENSES						
3110	Professional Services	0	0	2,000	2,000	1,000
341x	Contract Services	15,287	0	0	0	0
4010	Travel	1,174	264	1,606	1,400	1,200
4110	Communication	1,243	178	576	1,200	1,800
4210	Postage	282	185	350	350	275
4310	Utilities	4,197	4,182	4,500	4,500	4,500
4510	Insurance	2,257	2,251	2,382	2,130	1,838
46xx	Repairs & Maintenance- Equipment	3,461	3,123	3,660	3,580	3,180
4710	Printing & Binding	9,453	10,486	11,340	11,340	7,250
481x	Promotional Activities	4,072	4,509	7,900	7,800	6,600
49xx	Advertising	1,422	1,349	7,700	6,925	445
5180	Minor Furniture/Equipment	109	0	650	550	150
5210	Operating Supplies	3,579	3,138	4,137	4,000	3,000
5410	Publications & Memberships	8,107	4,538	6,640	6,040	4,900
5520	Training	930	0	1,600	1,600	1,000
	TOTAL OPERATING EXPENSES	55,573	34,203	55,041	53,415	37,138
OTHER USES						
994x	Utilities Allocation	(347,592)	(367,044)	(396,789)	(382,353)	(383,880)
9990	Contingency Fund	0	0	100,000	100,000	100,000
	TOTAL OTHER USES	(347,592)	(367,044)	(296,789)	(282,353)	(283,880)
	TOTAL GENERAL FUND APPROPRIATIONS	157,749	147,793	213,656	205,883	206,704

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	455,404	453,446	(1,958)	-0.43%
Operating Expenses	55,041	37,138	(17,903)	-32.53%
Other Uses	(296,789)	(283,880)	12,909	-4.35%
TOTALS	213,656	206,704	(6,952)	-3.25%

Values & Goals

Value: Excellence in All We Do

Goals:
- Provide an amicable and knowledgeable atmosphere for citizens to increase customer satisfaction through communication and service
- Continue to use technology to communicate with citizens
- Continue procedure manual update and reorganization for easy access

Value: Open, Accessible Government

Goals:
- Provide the public access to the City Commission meeting agendas and meeting minutes on the website
- Provide record access to all employees through document imaging process
- Provide all public records requests in a reasonable timeframe

Value: Fiscal Responsibility

Goals:
- Maintain a responsible budget by evaluating expenditures throughout the year
- Participate in “in-house” training to reduce costs and improve knowledge and proficiency

Value: Professionalism

Goals:
- Maintain certifications through education classes and continue the process for the Deputy City Clerk to attain the Certified Municipal Clerk certification
- Maintain public records as prescribed by Florida Statutes

Value: Employee Empowerment

Goals:
- Continue memberships in outside organizations to advance our knowledge of and expertise in City Clerk requirements
- Continue involvement in City of Leesburg community activities

Major Accomplishments:
- Prepared agendas, recorded, and transcribed minutes for forty-eight City Commission and Community Redevelopment Agency meetings
- Coordinated destruction of 169 boxes of obsolete records and placed 106 boxes into the records retention system
- Distributed commission agendas as scheduled 97% of the time, and expanded document imaging
- Maintained/coordinated letters of credit (LOC),surety bonds, and cash deposits for subdivision developers; advised companies having LOC/cash deposits/surety bonds with the City of their deadline to complete projects
- Continue to advise property management companies on how to use the automated system to find information on properties to increase collection of liens and past due utility bills through lien searches

Performance Measures

	2012-13	2013-14	2014-15
Public information requests	4,000	4,000	3,500
Indexing transactions processed	650	600	500
Agenda preparation (hours)	900	1,200	1,200
Process ordinances, resolutions, meeting minutes, and contracts (hours)	650	700	700

Personnel Schedule

Classification	2014	Change	2015	Amount
City Clerk	1.00	0.00	1.00	69,381
Deputy City Clerk I	1.00	0.00	1.00	39,489
Total	**2.00**	**0.00**	**2.00**	**108,870**

Executive Department

City Clerk Division

Appropriations Detail

Appropriations Detail — Account # 001-1222-512

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	89,909	104,030	103,626	103,683	108,870
1310	Temporary Labor	3,451	0	0	0	0
1410	Overtime	2,299	3,336	4,000	3,500	4,000
15xx	Bonuses/Incentives	0	964	0	0	0
1641	Vacation/ Terms & Buyout	3,651	4,763	0	1,084	0
2110	FICA	7,758	8,544	7,845	7,991	8,269
221x	Retirement	8,064	15,718	16,308	16,311	16,147
23xx	Insurance	22,939	26,970	24,668	24,528	24,503
2410	Workers' Compensation	289	314	290	295	305
26xx	Other Payroll Benefits	2,876	3,361	3,681	3,632	3,681
	TOTAL PERSONAL SERVICES	141,236	168,000	160,418	161,024	165,775
OPERATING EXPENSES						
3110	Professional Services	0	0	0	523	0
3410	Contract Services	2,697	3,402	7,070	4,500	7,480
4010	Travel	819	840	1,400	1,200	2,600
4210	Postage	177	214	150	220	200
4310	Utilities	3,052	3,042	3,200	3,200	3,200
4510	Insurance	639	691	718	634	619
46xx	Repairs & Maintenance- Equipment	4,518	4,476	4,820	4,470	4,520
4810	Promotional Activities	0	108	100	108	100
4911	Advertising	6,127	7,857	8,000	8,000	7,000
4920	Other Current Charges	54	121	1,000	500	800
5180	Minor Furniture/Equipment	0	0	400	400	200
5210	Operating Supplies	2,148	883	1,200	1,000	1,200
5410	Publications & Memberships	2,030	1,727	3,000	2,000	3,500
5520	Training	574	875	1,250	1,000	1,950
	TOTAL OPERATING EXPENSES	22,835	24,236	32,308	27,755	33,369
OTHER USES						
9941	Utilities Allocation	(123,053)	(143,396)	(144,545)	(141,584)	(149,358)
	TOTAL OTHER USES	(123,053)	(143,396)	(144,545)	(141,584)	(149,358)
	TOTAL GENERAL FUND APPROPRIATIONS	41,018	48,840	48,181	47,195	49,786

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	160,418	165,775	5,357	3.34%
Operating Expenses	32,308	33,369	1,061	3.28%
Other Uses	(144,545)	(149,358)	(4,813)	3.33%
TOTALS	48,181	49,786	1,605	3.33%

Executive Department

Elections Division

Values & Goals

Values & Goals

Value: Fiscal Responsibility

Goals:

- Receive qualifying papers and qualification fee from each candidate.
- Receive and publish, via the City's website, the treasurer's reports from candidates beginning at the end of qualifying period through September 30,2014 for the November 4, 2014 City Commission election: Three seats open- District 2, Seat 2, At-Large, Seat 4, and At-Large, Seat 5
- Receive political signs deposits from any candidate who posts signs in the City of Leesburg through September 30, 2014

Value: Professionalism

Goals:

- Prepare election calendar for distribution beginning March 24, 2014
- Prepare candidate packets for distribution beginning March 24, 2014
- Proclaim election and qualifying dates beginning July 28, 2014 at Noon through August 1, 2014 at 4:00 p.m. at the June 23, 2014, Commission meeting for the November 4, 2014 election, as required by City of Leesburg Code of Ordinances
- Accept qualifying packets and administer and notarize oaths for all candidates for City Commission seats from pre-filing through August 1, 2014 at 4:00 p.m. - Three seats open- District 2, Seat 2, At-Large, Seat 4, and At-Large, Seat 5
- Enhance knowledge of new election laws approved for 2014 through education and interaction with the State legislators, Lake County Supervisor, and other City Clerks
- Improve election procedures by working with the Lake County Supervisor of Elections
- Continue to improve communication with citizens by advertising qualifying dates via electronic and published media

Major Accomplishments:

- Received Treasurer's reports from candidates through September 30, 2014
- Posted candidates treasurer's reports to the City's website through September 30, 2014
- Worked with Supervisor of Elections to secure polling locations
- Coordinated political sign enforcement with Code Enforcement Officer
- Administered Oath of Office to Commissioner Elise Dennison, District 3, Seat 3 and Commissioner Jay Hurley, District 1, Seat 1

Performance Measures:

	2012-13	2013-14	2014-15
Seats available	2*	0	3
Number of candidates		N/A	
Total votes cast	5,358	N/A	
Candidate packets prepared	N/A	10	N/A
Political sign deposits received	N/A		
Political sign deposits returned	15	N/A	
Treasurer's reports received	16		
Installed Commissioners	2	N/A	3

*2012 Election – District 3-Seat 3 had three candidates; One candidate withdrew prior to ballot printing

Appropriations Detail

Account # 001-1227-513

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES					
4911 Advertising-Other Ads	0	0	600	600	700
4920 Other Current Charges	0	0	600	600	600
TOTAL OPERATING EXPENSES	0	0	1,200	1,200	1,300
TOTAL GENERAL FUND APPROPRIATIONS	0	0	1,200	1,200	1,300

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	1,200	1,300	100	8.33%
TOTALS	1,200	1,300	100	8.33%

Executive Department

City Attorney Division

Values & Goals

Values & Goals

Goals:

- 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, meetings of the Greater Leesburg Community Redevelopment Agency, the Carver Heights and Vicinity Community Redevelopment Agency, and the Highway 441/27 Community Redevelopment Agency; attend, as requested, proceedings of the Code Enforcement Special Magistrate and other City of Leesburg meetings
- Continue to maintain current information on personnel law to aid the Human Resources Department and attend such 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
- Provide legal advice and participate in formulation of personnel policies and procedures, such as drug free workplace policies, safety manuals, and personnel policy manual revisions
- Provide services for instructional seminars as needed
- Prepare and review contracts by which the City obtains goods or services, and render legal advice concerning procurement practices and procedures
- Render legal advice on the operation of the City's utilities and other enterprise funds; review or prepare contracts for acquisition of other utility services areas
- Assist the Police department with issues pertaining to civil forfeiture cases and prosecute such cases upon request
- Furnish legal opinions, coordinate case research, initiate correspondence and prosecute and defend cases and controversies for the City as authorized by the City Commission
- Assist the City and render legal advice and services in connection with the acquisition, leasing, or disposal of real property and interests in real property, easements, construction of improvements on real property, and other matters pertaining to real property
- Provide advice and counsel to the City in connection with issuance, redemption or refinancing of bonds, notes, and other evidences of indebtedness
- Provide legal advice and representation to the City in connection with its relationships with Lake County and other local governments
- Advise the City Clerk and other City officials concerning open records, open meetings, and other laws governing public meetings and documents

Performance Measures:

	2012-13	2013-14	2014-15
Contracts Prepared or Reviewed	60	35	50
Resolutions Prepared	80	40	55
Ordinances Prepared	25	30	35
Easements Prepared*	80	40	80
Meetings Attended:			
City Commission	23	23	23
Special City Commission	3	4	4
Planning Commission	12	12	12
Code Enforcement Special Magistrate	1	2	2
GLCRA	6	6	6
CHCRA	6	6	6
441/27 CRA	6	6	6
Court Hearings	35	35	30

*This number is projected to increase in 2014 - 15 as a result of the anticipated Main Street Streetscape project and associated utility work

Appropriations Detail

Account # 001-1241-514

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES					
3110 Professional Services	136,163	108,091	214,500	214,500	138,500
4010 Travel	0	0	500	500	500
5410 Publications & Memberships	1,020	0	616	600	616
TOTAL OPERATING EXPENSES	137,183	108,091	215,616	215,600	139,616
OTHER USES					
9941 Utilities Allocation	(49,386)	(36,751)	(73,309)	(73,304)	(48,866)
TOTAL OTHER USES	(49,386)	(36,751)	(73,309)	(73,304)	(48,866)
TOTAL GENERAL FUND APPROPRIATIONS	87,797	71,340	142,307	142,296	90,750

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	215,616	139,616	(76,000)	-35.25%
Other Uses	(73,309)	(48,866)	24,443	-33.34%
TOTALS	142,307	90,750	(51,557)	-36.23%

Executive Department

Miscellaneous Division

Description

Description

The Citizens Utility Relief Effort (C.U.R.E.) was established in October 1991 to provide monetary assistance to customers who are unable to pay their utility bills due to loss of employment or an unexpected illness or injury. Employees and utility customers contribute throughout the year. The budgeted amount includes $5,000 contributed by the City each year to assist the program. Local agencies approved by Commission will collectively determine who needs assistance and provide vouchers up to $100 per year per customer to the Customer Service department at the City of Leesburg.

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

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

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

Performance Measures:

	2012-13	2013-14	2014-15
CURE donations (including $5,000 from Commission)	6,300	6,550	7,500
CURE vouchers issued	127	100	80

Appropriations Detail

Account # 001-1295-XXX

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
1249	Vacation Buy Back	0	0	254,747	149,647	220,750
1530	Bonus	444,852	105,070	0	0	0
2110	FICA	25,575	8,038	0	0	0
2410	Workers Compensation	5,866	3,814	0	0	0
2510	Unemployment Compensation	37,361	17,070	32,000	32,000	32,000
	TOTAL PERSONAL SERVICES	513,654	133,992	286,747	181,647	252,750
OPERATING EXPENSES						
3110	Professional Services	0	0	50,000	79,500	0
3410	Contract Services	0	0	75,000	75,000	75,000
4510	Insurance	131	1,682	131	131	131
4710	Printing & Binding	0	0	2,000	2,000	0
4810	Promotional Activities	0	0	25,000	25,000	0
4950	Uncollectible Accounts	2,081	(3,955)	5,000	5,000	5,000
4990	C.U.R.E. Payments	4,537	6,853	5,000	5,000	5,000
4920	Other Current Charges	0	(63,750)	0	0	0
	TOTAL OPERATING EXPENSES	6,749	(59,170)	162,131	191,631	85,131
GRANTS AND AIDS						
8210	Local Contribution	0	14,640	0	0	0
	TOTAL GRANTS AND AIDS	0	14,640	0	0	0
OTHER USES						
9118	Airport Reserve	0	0	130,541	0	0
9121	Debt Service	529,276	631,818	529,301	529,301	396,080
9131	Transfer to Capital Projects Fund	7,681	35,016	100,500	235,112	0
9152	Transfer to Fleet Fund	0	1,218,011	0	0	0
9164	Transfer to Health Insurance Fund	20,175	0	0	0	0
9166	Transfer to Risk Management	0	0	0	50,987	0
9218	Transfer to Hwy 27/441 CRA	0	0	0	0	0
9220	Transfer to GLCRA Fund	156,846	0	0	0	0
9221	Transfer to CHCRA Fund	78,486	351	45,624	45,624	0
9554	Transfer to Magnolia Townhomes	153,000	0	0	0	0
9990	Contingency Fund	0	0	0	0	
	TOTAL OTHER USES	945,464	1,885,196	805,966	861,024	396,080
TOTAL GENERAL FUND APPROPRIATIONS		1,465,867	1,974,658	1,254,844	1,234,302	733,961

Executive Department

Miscellaneous Division

Appropriations Summary

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	286,747	252,750	(33,997)	-11.86%
Operating Expenses	162,131	85,131	(77,000)	-47.49%
Other Uses	805,966	396,080	(409,886)	-50.86%
TOTALS	1,254,844	733,961	(520,883)	-41.51%

Finance Department

Organization

Bill Spinelli, 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, Collections, Meter Reading, Accounting and Purchasing Divisions. The services of the purchasing department 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
- ·Budget
- ·Cash Receipts
- ·Fixed Assets
- ·Payroll
- ·Debt Service
- ·Accounts Payable
- ·Cash Management
- ·Investments
- ·Financial Reporting
- ·Miscellaneous Billing
- ·Work Orders

Collections
- ·Utility Payments
- ·Cash Receipts
- ·Switchboard
- ·Delinquencies
- ·Collection Reports

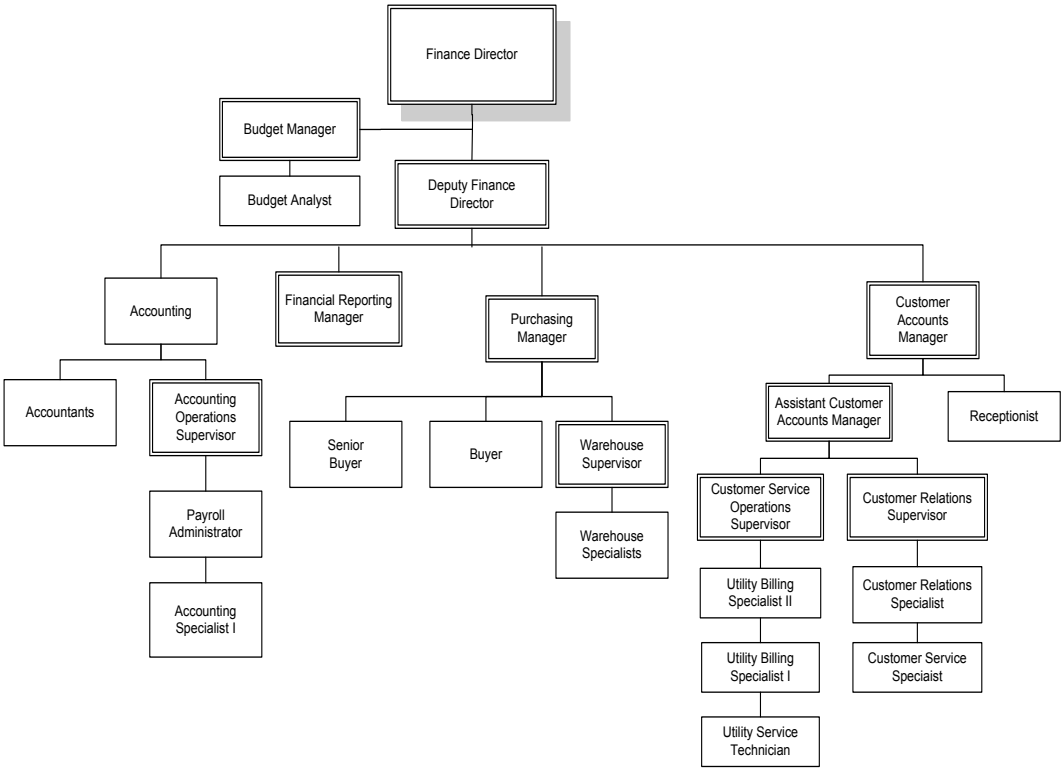
Customer Service
- ·Generate Bills
- ·Customer Inquiries
- ·New Accounts
- ·Terminated Accounts

Meter Reading
- ·Contract Meter Reading
- ·Disconnects
- ·Reconnects

Procurement
- ·Bids
- ·Requisitions
- ·Purchase orders
- ·Auction
- ·Annual contracts

Inventory & Materials Management
- ·Receive shipments
- ·Distribution to City departments
- ·Fuel inventory, monitoring and reports
- ·Surplus disposal

Organizational Chart



Total Budget

$ 653,514 GF

2,333,472 AL

$ 2,986,986

Finance Department

Accounting Division

Values & Goals

Values & Goals

Values: Excellence in All We Do

Goals:
- Increase governmental and interdepartmental efficiency
- Challenge the concept of "We've always done it that way"; re-invent what we do and how we do it
- Obtain GFOA awards for distinguished budgeting and financial reporting
- Continue excellence in budgeting and financial reporting through achieving distinguished budgeting and financial reporting awards through the GFOA

Value: Fiscal Responsibility

Goals:
- Improve the comprehensive monthly financial report by providing charts and graphs, cash projections, statistical data, and related explanations
- Perform annual reviews and updates to the commission of the City's investment and cash reserve policies
- Maximize investment income by daily monitoring of cash balances

Value: Organizational Development and Self Sufficiency

Goals:
- Provide training opportunities for Sungard financial software
- Provide opportunities for employees to increase their skill level and obtain professional certifications
- Provide follow-up cross-training opportunities for staff to ensure the retention of skills

Value: Employee Empowerment

Goals:
- Keep open lines of communication between management and staff to continue development and improve operations
- Work with staff to ensure that decisions affecting work flow are made at the appropriate level
- Allow staff the time and flexibility to express their opinions

Major Accomplishments:
- Established the 5 year Financial Forecast
- Updated the Utility Transfer Policy and the Investment Policy
- Refinanced the 2004 Capital Improvement Utility Revenue Bonds and the 2004 Utility Revenue Bonds
- Established and Implemented the Cash Management Policy
- Created and Implemented the Fleet Internal Service Fund

Performance Measures:

	2012-13	2013-14	2014-15
Management Letter Comments	3	0	0
Single Audit Comments	0	0	0
Auditor Adjusting Entries	25	0	0
Policies reviewed and updated	2	3	2
GFOA award for financial reporting (consecutive years)	24	25	26
GFOA budget award (consecutive years)	15	16	17

Performance Measures (continued)

Bond Ratings			
Fitch:			
Capital	A+	AA-	AA-
Electric	A+	A+	A+
Utility	A+	AA-	AA-
Implied G.O.	AA-	AA-	AA-
Covenant to Budget and Appropriate	A+	A+	A+
Moody's:			
Capital	A3	A1	A1
Electric	A2	A2	A2
Utility	A2	Aa3	Aa3
Implied G.O.	Aa3	Aa3	Aa3
Covenant to Budget and Appropriate	A3	A1	A1
S&P:			
Capital	A-	N/A*	N/A*
Electric	A+	A+	A+
Utility	A+	A+	A+
Implied G.O.	A+	AA-	AA-
Covenant to Budget and Appropriate	A+	A+	A+

* Rating agency did not rate this issuance

Personnel Schedule

Classification	2014	Change	2015	Amount
Accountant I	1.00	0.00	1.00	30,534
Accountant III	1.00	0.00	1.00	39,928
Accountant IV	1.00	0.00	1.00	53,353
Accounting Operations Supervisor	1.00	0.00	1.00	49,474
Accounting Specialist I	2.00	0.00	2.00	52,926
Budget Analyst	1.00	0.00	1.00	38,351
Budget Manager	1.00	0.00	1.00	66,194
Deputy Finance Director	1.00	0.00	1.00	90,884
Finance Director	1.00	0.00	1.00	99,821
Financial Reporting Manager	1.00	0.00	1.00	76,069
Payroll Administrator	1.00	0.00	1.00	42,940
Total	**12.00**	**0.00**	**12.00**	**640,474**

Finance Department

Accounting Division

Appropriations Detail

Appropriations Detail — Account # 001-1331-513

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	453,954	468,560	600,704	604,435	640,474
1410	Overtime	2,790	3,402	0	680	0
15xx	Bonuses/Incentives	0	11,181	0	0	0
1641	Vacation/Terms & Buyout	21,789	6,349	0	1,783	0
2110	FICA	35,508	35,791	44,233	44,271	46,609
221x	Retirement	39,162	62,110	72,821	72,982	69,897
23xx	Insurance	93,960	101,263	113,274	102,207	104,994
2410	Workers' Compensation	1,355	1,367	1,683	1,699	1,793
26xx	Other Payroll Benefits	2,635	2,881	5,283	6,270	6,374
TOTAL PERSONAL SERVICES		651,153	692,904	837,998	834,327	870,141
OPERATING EXPENSES						
3110	Professional Services	4,809	11,770	4,000	9,209	5,764
3210	Auditing	86,750	90,500	87,500	87,500	87,500
3410	Contract Services	0	0	20,000	10,000	0
4010	Travel	2,239	4,332	5,300	5,300	4,500
4110	Communication	0	53	0	0	0
4210	Postage	3,649	3,468	3,750	3,750	3,600
4310	Utilities	12,208	12,167	13,000	13,000	13,000
4415	Fleet Lease	1,585	0	0	0	0
4510	Insurance	3,572	3,628	3,348	0	3,242
46xx	Repairs & Maintenance Equipment	10,755	20,118	9,970	9,970	10,000
4710	Printing & Binding	31	34	750	500	100
4810	Promotional Activities	0	100	100	0	100
49xx	Other Current Charges	5,438	467	360	360	320
5180	Minor Furniture/Equipment	635	43	500	250	250
52xx	Operating Supplies	6,909	6,324	6,000	6,000	5,700
5410	Publications & Memberships	2,772	3,932	3,850	3,850	4,125
5520	Training	1,123	2,349	3,550	2,500	3,200
TOTAL OPERATING EXPENSES		142,475	159,285	161,978	152,189	141,401
OTHER USES						
9941	Utilities Allocation	(476,175)	(504,073)	(599,986)	(591,910)	(606,925)
TOTAL OTHER USES		(476,175)	(504,073)	(599,986)	(591,910)	(606,925)
TOTAL GENERAL FUND APPROPRIATIONS		317,453	348,116	399,990	394,606	404,617

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	837,998	870,141	32,143	3.84%
Operating Expenses	161,978	141,401	(20,577)	-12.70%
Other Uses	(599,986)	(606,925)	(6,939)	1.16%
TOTALS	399,990	404,617	4,627	1.16%

Finance Department

Collections Division

Appropriations Detail

Appropriations Detail — Account # 001-1332-513

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	163,245	169,091	173,369	173,743	0
1410	Overtime	2,914	3,302	4,200	4,200	0
15xx	Bonuses/Incentives	0	4,103	0	0	0
1641	Vacation/Terms & Buyout	6,395	5,717	0	2,075	0
2110	FICA	12,524	12,790	11,700	11,700	0
221x	Retirement	12,961	23,158	24,185	24,185	0
23xx	Insurance	52,204	57,688	54,339	54,339	0
2410	Workers' Compensation	487	508	476	476	0
26xx	Employee Benefits	1,213	570	594	594	0
	TOTAL PERSONAL SERVICES	251,943	276,927	268,863	271,312	0
OPERATING EXPENSES						
3110	Professional Services	15,737	17,631	18,000	18,000	0
3410	Contract Services	578	3,391	13,920	13,920	0
4010	Travel	654	611	2,600	1,800	0
41xx	Communication	15,629	11,462	12,330	12,330	0
4210	Postage	2,577	2,347	4,250	3,750	0
4310	Utilities	2,671	2,661	3,000	3,000	0
4410	Rentals	1,167	2,839	3,192	3,192	0
4510	Insurance	2,086	1,962	2,162	2,162	0
46xx	Repairs & Maintenance- Equipment	7,545	3,352	2,960	3,610	0
4710	Printing & Binding	372	244	2,120	2,120	0
49xx	Other Current Charges	149,997	189,771	190,234	210,000	0
5180	Minor Furniture/Equipment	748	1,028	1,140	1,140	0
52xx	Operating Supplies	3,077	4,589	5,000	5,000	0
5410	Publications & Memberships	552	0	0	0	0
5520	Training	485	416	950	950	0
	TOTAL OPERATING EXPENSES	203,875	242,304	261,858	280,974	0
CAPITAL OUTLAY						
6410	Machinery & Equipment	0	0	13,450	13,450	0
	TOTAL CAPITAL OUTLAY	0	0	13,450	13,450	0
OTHER USES						
9941	Utilities Allocation	(346,365)	(391,513)	(438,392)	(461,079)	0
9950	Contra Expense (Convenience Fees)	(106,085)	0	0	0	0
	TOTAL OTHER USES	(452,450)	(391,513)	(438,392)	(461,079)	0
	TOTAL GENERAL FUND APPROPRIATIONS	3,368	127,718	105,779	104,657	0

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	268,863	0	(268,863)	-100.00%
Operating Expenses	261,858	0	(261,858)	-100.00%
Other Uses	(438,392)	0	438,392	-100.00%
TOTALS	105,779	0	(105,779)	-100.00%

Significant Budget Changes:
This division was combined into Customer Service (1334) for FY 15.

Finance Department

Customer Service Division

Values & Goals

Values & Goals

Value: Excellence in All We Do

Goals:
- Provide informative and courteous service to our customers with well-trained, knowledgeable and professional employees
- Continue to cross train, improve staff knowledge and flexibility to serve the customer as we change culture of payment center to being a resource center for our citizens

Value: Fiscal Responsibility

Goals:
- Implement quality assurance assessment
- Improve our collection strategy to reduce bad debts by following up on NSF checks received, credit card charge backs, and investigating online collections

Value: A Caring Organization

Goals:
- Maintain a life support listing in customer database to provide additional notice of an interruption in electrical service
- Continue to build relationships with charitable organizations to effectively serve the community

Value: Organizational Development and Self Sufficiency

Goals:
- Develop an organized structure and team that is knowledgeable in all areas of services provided to improve efficiency and level of quality of service
- Provide training opportunities to employees for personal improvement and career opportunities

Value: Employee Empowerment

Goals:
- Promote an environment where employees are empowered and feel their contribution to the department is valued
- Encourage employees to get involved in planning, projects, procedure development, and making changes throughout the organization
- Develop a team of self governance and ownership in processes and technology

Major Accomplishments:
- Rolled out Time of Use (TOU) programs and Web Portal
- Completed renovation of customer service center
- Improved workflow amongst team members and customers
- New telephone system was implemented
- Implemented quality control monitoring to improve customer services and identify training needs

Performance Measures:

	2012-13	2013-14	2014-15
Telephone calls	135,000	180,628	170,000
Payments processed	280,000	275,000	275,000
Emails/faxes processed	7,400	8,000	8,100
Disconnects processed	5,500	5,000	5,000
Walk-in customers	8,900	9,000	8,000
IVR credit card payments	n/a	10,129	10,000
Meters read	378,205	360,000	360,000

Personnel Schedule

Classification	2014	Change	2015	Amount
Administrative Assistant I	0.00	1.00	1.00	27,708
Accounting Specialist I	2.00	(2.00)	0.00	0
Assistant Customer Accounts Manager	0.00	1.00	1.00	44,295
Customer Accounts Manager	1.00	0.00	1.00	60,946
Customer Accounts Supervisor	1.00	(1.00)	0.00	0
Customer Relations Specialist	0.00	1.00	1.00	27,184
Customer Relations Supervisor	0.00	1.00	1.00	42,131
Customer Service Operations Supervisor	0.00	1.00	1.00	44,055
Customer Service Specialist	9.00	3.00	12.00	322,084
Utility Billing Specialist I	0.00	2.00	2.00	58,695
Utility Billing Specialist II	0.00	1.00	1.00	27,184
Utility Service Technician	0.00	1.00	1.00	25,175
Standby				9,000
Total	**13.00**	**9.00**	**22.00**	**688,457**

*** The Collections and Meter Reader divisions were combined into this division

Finance Department

Customer Service Division

Appropriations Detail

Appropriations Detail — Account # 001-1334-513

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	414,140	401,948	375,293	383,534	688,457
1310	Temporary Labor	6,630	0	0	0	0
1410	Overtime	6,194	6,789	8,000	7,000	23,400
15xx	Bonuses/Incentives	0	6,663	0	0	0
1641	Vacation/Terms & Buyout	8,933	11,919	0	3,768	0
2110	FICA	31,919	30,697	26,305	28,001	48,845
221x	Retirement	31,346	39,871	37,491	37,849	77,557
23xx	Insurance	125,833	126,643	107,932	108,827	193,202
2410	Workers' Compensation	1,229	1,199	1,050	1,083	2,206
26xx	Other Payroll Benefits	3,265	2,921	1,772	3,386	4,502
	TOTAL PERSONAL SERVICES	629,489	628,650	557,843	573,448	1,038,169
OPERATING EXPENSES						
3xxx	Professional Services	69,275	60,640	69,930	64,930	99,940
4010	Travel	171	0	40	40	2,500
41xx	Communication	1,713	1,264	300	300	12,990
4210	Postage	121,908	129,604	124,000	124,000	127,920
4310	Utilities	5,723	5,703	6,000	6,000	10,800
4410	Rentals	0	0	0	0	3,192
4415	Internal Fleet Lease	11,079	11,079	9,662	9,662	7,182
4510	Insurance	3,643	3,783	3,864	3,864	6,586
461x	Repairs & Maintenance- Vehicles	2,220	2,220	6,974	6,974	7,761
46xx	Repairs & Maintenance- Equipment	11,551	10,155	8,020	8,120	14,430
4710	Printing & Binding	0	143	260	240	2,000
4810	Promotional Activities	1,517	231	712	432	700
49xx	Other Current Charges	2,635	56	0	65	215,000
5180	Minor Furniture/Equipment	492	528	980	980	2,020
521x	Operating Supplies	26,670	30,359	26,180	25,680	30,235
5230	Fuel Purchase	1,322	1,563	1,355	1,355	5,059
5410	Publications & Memberships	131	0	5,000	5,000	5,000
5520	Training	250	100	749	749	16,500
	TOTAL OPERATING EXPENSES	260,300	257,428	264,026	258,391	569,815
CAPITAL OUTLAY						
6310	Improvements Other Than Bldgs	4,000	96,791	0	58,629	0
	TOTAL CAPITAL OUTLAY	4,000	96,791	0	58,629	0
OTHER USES						
9941	Utilities Allocation	(884,685)	(931,297)	(811,119)	(881,563)	(1,459,146)
	TOTAL OTHER USES	(884,685)	(931,297)	(811,119)	(881,563)	(1,459,146)
	TOTAL GENERAL FUND APPROPRIATIONS	9,104	51,572	10,750	8,905	148,838

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	557,843	1,038,169	480,326	86.10%
Operating Expenses	264,026	569,815	305,789	115.82%
Other Uses	(811,119)	(1,459,146)	(648,027)	79.89%
TOTALS	10,750	148,838	138,088	1284.54%

Significant Budget Changes:
The changes in this division are due to combining the Collections division (1332) and the remaining Meter Reader (1338) division for FY 15.

Finance Department

Meter Reader Division

Appropriations Detail

Appropriations Detail — Account # 001-1338-513

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	243,583	216,215	237,847	105,156	0
1410	Overtime	22,469	6,705	6,000	5,000	0
15xx	Bonuses/Incentives	0	3,901	0	0	0
1641	Vacation/Terms & Buyout	9,063	6,760	0	1,436	0
2110	FICA	20,006	17,105	16,962	16,020	0
221x	Retirement	17,961	22,872	25,235	18,601	0
23xx	Insurance	80,305	61,813	66,552	27,957	0
2410	Workers' Compensation	4,340	3,739	3,753	1,700	0
26xx	Other Payroll Benefits	937	1,774	2,121	283	0
	TOTAL PERSONAL SERVICES	398,664	340,884	358,470	176,153	0
OPERATING EXPENSES						
3410	Contract Services	0	0	0	130,000	0
41xx	Communication	2,483	1,555	1,440	1,000	0
4210	Postage	212	423	270	270	0
4310	Utilities	1,145	1,141	1,250	1,250	0
4415	Internal Fleet Lease	16,489	13,538	12,921	9,000	0
4510	Insurance	3,986	3,536	3,160	3,160	0
46xx	Repairs & Maintenance- Vehicles	12,804	10,125	12,307	6,352	0
463x	Repairs & Maintenance- Equipment	920	880	1,040	1,040	0
5180	Minor Furniture/Equipment	0	18,750	200	200	0
5210	Operating Supplies	3,036	1,614	2,000	1,000	0
5215	Uniforms	2,022	1,407	3,125	700	0
5230	Fuel Purchases	19,837	19,015	20,035	10,000	0
5520	Training	0	0	300	300	0
	TOTAL OPERATING EXPENSES	62,934	71,984	58,048	164,272	0
OTHER USES						
9941	Utilities Allocation	(461,599)	(408,603)	(416,518)	(340,425)	0
	TOTAL OTHER USES	(461,599)	(408,603)	(416,518)	(340,425)	0
TOTAL GENERAL FUND APPROPRIATIONS		(1)	4,265	0	0	0

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	358,470	0	(358,470)	-100.00%
Operating Expenses	58,048	0	(58,048)	-100.00%
Other Uses	(416,518)	0	416,518	-100.00%
TOTALS	0	0	0	0.00%

Significant Budget Changes:

The Meter Readers were outsourced in FY 14. Any remaining expeneses were moved to the Customer Service division (1334) for FY 15.

Finance Department

Procurement Division

Values & Goals

Values & Goals

Value: Excellence in All We Do

Goals:
- Learn from past projects to improve our processes
- Prepare professional and complete documents in order to minimize the number of addendums issued during the bid process
- Maintain proper files for easy accessibility
- Work with City departments to assist them with meeting their project goals that involve procurement
- Improve operational efficiencies through the use of technology and implementation of innovative programs
- Regularly audit existing work processes and programs to ensure the division is operating as efficiently as possible

Value: Open, Accessible Government

Goals:
- Increase participation in City procurement opportunities through vendor contact and classes
- Educate current and potential vendors on the use of our online bid system
- Respond in a timely manner to requests for information
- Establish written procedures related to the procurement process for vendors to reference

Value: Fiscal Responsibility

Goals:
- Consolidate services used by departments to realize economies of scale
- Actively promote and participate in cooperative purchasing opportunities with other government agencies
- Monitor purchase requisitions to ensure compliance with purchasing policies and procedures
- Assist City departments with pricing
- Encourage use of different procurement methods to realize greater fiscal benefits to the City
- Implement an efficient vendor outreach program to promote the City and ultimately increase competition to obtain best pricing

Value: Professionalism

Goals:
- Continue in-house training for purchasing staff and other City employees
- Continue to use a fair and equitable evaluation process for quotes and formal procurements
- Stay current on industry news and information through participation in professional organizations

Value: Organizational Development and Self Sufficiency

Goal:
- Provide necessary training and education to allow employees to excel in their positions
- Meet City mandated training requirements

Value: Employee Empowerment

Goal:
- Establish parameters of authority and grant authority to make decisions when appropriate
- Hold regular staff meetings to disseminate information to employees so they can make informed decisions
- Provide staff access to the resources they need to improve the knowledge and skills related to their position

Major Accomplishments

- Implemented e-payables allowing vendors to be paid by virtual credit card in lieu of issuing a printed check
- Developed a formalized process for the evaluation of Request for Proposals (RFP's) and Request for Qualifications (RFQ's)
- Developed an ordinance allowing electronic signatures which will allow purchasing to accept bids electronically through the on-line bid management system

Performance Measures

	2012-13	2013-14	2014-15
Sealed bids	60	40	36
Annual contracts	6	3	8
Purchase requisitions processed	424	345	315
Purchase orders processed	877	878	900
Request for proposals	8	10	4
Request for qualifications	4	6	3
Informal request for quotations	650	62	96
Auction proceeds	$49,000	$48,000	$50,000

Personnel Schedule

Classification	**2014**	**Change**	**2015**	**Amount**
Buyer	1.00	0.00	1.00	30,529
Purchasing Manager	1.00	0.00	1.00	80,089
Senior Buyer	1.00	0.00	1.00	39,924
Total	**3.00**	**0.00**	**3.00**	**150,542**

Finance Department

Procurement Division

Appropriations Detail

Appropriations Detail — Account # 001-1366-513

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	192,871	186,285	143,292	143,370	150,542
15xx	Bonuses/Incentives	0	2,206	0	0	0
1641	Vacation/Terms & Buyout	18,397	8,208	0	1,759	0
2110	FICA	16,204	14,641	10,549	10,716	11,102
221x	Retirement	15,681	22,180	19,432	19,435	19,328
23xx	Insurance	32,258	37,261	34,220	34,034	34,002
2410	Workers' Compensation	601	551	401	406	421
262x	Other Payroll Benefits	2,688	3,210	2,073	1,912	1,922
	TOTAL PERSONAL SERVICES	278,700	274,542	209,967	211,632	217,317
OPERATING EXPENSES						
3410	Contract Services	0	0	2,400	2,400	2,400
4010	Travel	481	1,057	2,640	2,640	2,500
41xx	Communication	1,284	834	1,081	1,081	241
4210	Postage	151	98	200	200	200
4310	Utilities	3,870	3,696	4,000	4,000	4,000
4510	Insurance	1,627	1,716	1,775	1,775	1,554
463x	Repairs & Maintenance- Equipment	3,972	4,078	4,180	4,180	2,440
4710	Printing & Binding	96	34	136	136	136
4911	Advertising	0	0	100	100	100
5180	Minor Furniture/Equipment	0	778	900	900	0
5210	Operating Supplies	2,386	2,844	3,200	3,200	3,000
5215	Uniforms	0	0	210	210	175
5410	Publications & Memberships	616	848	915	915	975
5520	Training	500	599	1,440	1,440	3,690
	TOTAL OPERATING EXPENSES	14,983	16,582	23,177	23,177	21,411
OTHER USES						
9941	Utilities Allocation	(161,526)	(155,922)	(165,532)	(166,714)	(145,624)
	TOTAL OTHER USES	(161,526)	(155,922)	(165,532)	(166,714)	(145,624)
TOTAL GENERAL FUND APPROPRIATIONS		132,157	135,202	67,612	68,095	93,104

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	209,967	217,317	7,350	3.50%
Operating Expenses	23,177	21,411	(1,766)	-7.62%
Other Uses	(165,532)	(145,624)	19,908	-12.03%
TOTALS	67,612	93,104	25,492	37.70%

Finance Department

Warehouse Division

Values & Goals

Values & Goals

Value: Excellence in All We Do

Goals:
- Provide excellent customer service by answering all requests and inquiries within twenty-four hours
- Prepare professional and complete documents
- Maintain proper files for easy accessibility and provide copies of documents requested by customers
- Inform City staff as to the items inventoried and available from the warehouse

Value: Fiscal Responsibility

Goals:
- Provide cost-effective materials management for efficient storage and handling of materials and supplies to be redistributed to the City
- Ensure total value and quantity accountability through cyclic inventories
- Maintain a salvage and reclamation program to dispose of scrap materials and generate revenue as a means of investment recovery
- Monitor stocking levels to minimize overstocking and tying up cash reserves in inventory

Value: Professionalism

Goals:
- Ensure that the established rules and guidelines that apply to the movement, storage and control of all materials owned by the organization, or for which it has responsibility, are upheld at all times
- Reduce obsolete stock to less than 10% by the end of the year
- Analyze inventory data to set acceptable stocking levels based on defined parameters

Value: Organizational Development and Self Sufficiency

Goals:
- On-going in-house training for warehouse staff

Value: Employee Empowerment

Goals:
- Empower staff to confidently make decisions based on established policies and procedures

Major Accomplishments:
- Completed the segregation of all utility inventories into their own inventory 'location'. This improves processing and accounting for the inventory.
- Continue to reduce inventory dollar value through elimination of obsolete stock and reduction of stocking levels to required needs.

Performance Measures:

	2012-13	2013-14	2014-15
Inventory receipts	3,061	2,761	2,800
Inventory dollar value received	$3,974,646	$3,100,588	$3,055,000
Individual issues/returns	13,530	12,986	11,800
Inventory dollar value issued	$3,782,637	$3,621,590	$3,400,100
Revenue- sales of scrap	$75,000	$70,000	$85,000

Personnel Schedule

Classification	2014	Change	2015	Amount
Warehouse Specialist	2.00	0.00	2.00	50,392
Warehouse Supervisor	1.00	0.00	1.00	33,653
Total	**3.00**	**0.00**	**3.00**	**84,045**

Finance Department

Warehouse Division

Appropriations Detail

Appropriations Detail — Account # 001-1369-513

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	80,459	76,871	79,997	80,040	84,045
1530	Bonuses/Incentives	0	1,947	0	0	0
1641	Vacation/Terms & Buyout	1,671	2,152	0	0	0
211x	FICA	6,010	5,985	5,909	6,007	6,304
221x	Retirement	6,297	9,614	10,116	10,118	10,085
23xx	Insurance	27,829	19,767	25,889	15,018	14,997
2410	Workers' Compensation	3,464	3,229	3,328	3,332	3,340
26xx	Other Employee Benefits	234	823	300	1,425	1,424
	TOTAL PERSONAL SERVICES	125,964	120,388	125,539	115,940	120,195
OPERATING EXPENSES						
3410	Contract Services	276	0	0	0	0
41xx	Communication	581	617	480	480	312
4210	Postage	12	0	0	0	0
4415	Internal Fleet Lease	2,957	2,957	1,987	1,987	993
4510	Insurance	870	837	847	847	756
461x	Repairs & Maintenance- Vehicles	660	660	1,135	1,135	1,172
4620	Repairs & Maintenance- Building	4,695	0	500	500	500
46xx	Repairs & Maintenance- Equipment	680	680	870	870	870
4710	Printing & Binding	34	34	0	0	34
5180	Minor Furniture/Equipment	3,125	1,691	700	700	1,000
5210	Operating Supplies	562	901	1,000	1,000	1,000
5215	Uniforms	644	827	1,000	1,000	1,000
5520	Training	0	0	360	360	900
	TOTAL OPERATING EXPENSES	15,096	9,204	8,879	8,879	8,537
OTHER USES						
9941	Utilities Allocation	(130,991)	(119,412)	(126,977)	(117,330)	(121,777)
	TOTAL OTHER USES	(130,991)	(119,412)	(126,977)	(117,330)	(121,777)
TOTAL GENERAL FUND APPROPRIATIONS		10,069	10,180	7,441	7,489	6,955

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	125,539	120,195	(5,344)	-4.26%
Operating Expenses	8,879	8,537	(342)	-3.85%
Other Uses	(126,977)	(121,777)	5,200	-4.10%
TOTALS	7,441	6,955	(486)	-6.53%

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Human Resources Department

Organization

Jakki Cunningham Perry, Human Services Director

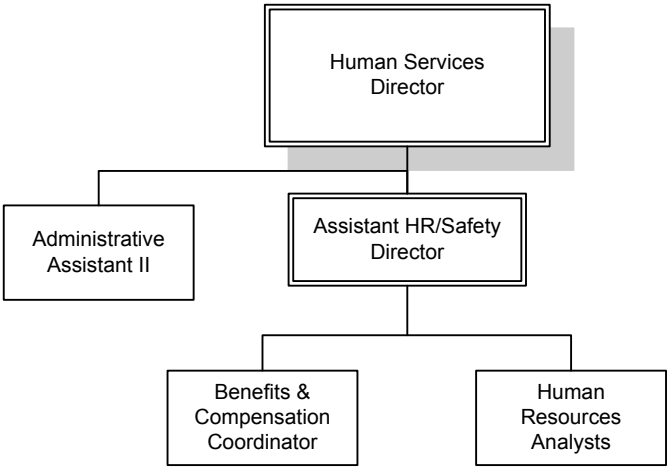
The Human Resources Department is responsible for recruitment, employment, workers' and unemployment compensation, training, firefighter union negotiations, personnel policies and procedures, risk management and safety/training. Other services include: monitor/coordinate with contracted agencies for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

Responsibilities:

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

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

Organizational Chart



Total Budget

$ 306,129 GF

164,838 AL

$ 470,967

Human Resources Department

Human Resources/ Safety Division

Values & Goals

Values & Goals

Value: Excellence in All We Do

Goals:
- Implement "City of Leesburg Excellence Academy" to provide tools, education and techniques to develop next level management skills.
- Revise current performance evaluation program/system
- Revise current safety policies and procedures

Value: A Caring Organization

Goals:
- Continue to identify changes needed to minimize impact of escalating claims
- Continue wellness promotions, including weight loss, smoking cessation, women's/men's health months

Value: Organizational Development and Self Sufficiency

Goals:
- Continue to review/revise/re-format all current job
- Offer CPM course onsite for state-wide program
- Increase network of Employee Wellness Centers available to our employees

Value: Employee Empowerment

Goals:
- Identify and implement cross-training opportunities City-wide
- Identify employees who will participate in inaugural "Excellence Academy"
- Keep open lines of communication between management and staff to continue leading edge status and improve operations

Major Accomplishments:
- All treatment of work-related injuries and occupational health testing has been transitioned to the Employee Wellness Center which will result in further savings to the City
- Full implementation of online application process
- Conducted successful diversity (Valuing Differences) training for 200+ employees of Lake Sumter State College
- Completed agreement with Lake Imaging for medical imagining services with no co-pay to employees
- Revised Ethics / Valuing Differences / Sexual Harassment internal training program

Performance Measures:

	2012-13	2013-14	2014-15
Days to process applications	1	1	1
Days positions advertised	7	7	7
Days from department receipt to start date	5	13	11
Percentage positions vacant	3	3	2

Personnel Schedule

Classification	2014	Change	2015	Amount
Administrative Asst. II	1.00	0.00	1.00	29,370
Assistant Director of Human Resources[1]	0.25	0.00	0.25	17,241
Benefits & Compensation Coordinator[2]	0.70	0.00	0.70	23,981
Director of Human Resources	0.90	0.10	1.00	105,384
Human Resources Analyst	2.00	0.00	2.00	84,985
Total	**4.85**	**0.10**	**4.95**	**260,962**

Note: Allocations

Assistant Director of Human Resources[1]
25%-1437, 50%-1340, 25%-1350

Benefits & Compensation Coordinator[2]
70%-1437, 30%-1340

Human Resources Department

Human Resources/ Safety Division

Appropriations Detail

Appropriations Detail — Account # 001-1437-513

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	294,725	321,138	253,979	251,386	260,962
1410	Overtime	25	914	2,000	1,016	1,500
15xx	Bonuses/Incentives	0	5,832	0	0	0
1641	Vacation/Terms & Buyout	3,242	10,034	0	1,773	0
2110	FICA	21,859	24,635	18,561	18,464	19,052
221x	Retirement	25,658	45,672	38,126	37,984	37,168
23xx	Insurance	42,408	43,760	26,600	30,688	34,667
2410	Workers' Compensation	848	945	712	709	730
26xx	Other Payroll Benefits	5,438	5,089	4,549	4,334	4,120
TOTAL PERSONAL SERVICES		394,203	458,019	344,527	346,354	358,199
OPERATING EXPENSES						
31xx	Professional Services	43,194	34,940	93,445	83,107	39,000
3410	Contract Services	100	11,000	1,000	0	11,000
4010	Travel	1,040	0	1,250	1,000	1,200
41xx	Communication	480	478	1,250	491	500
4210	Postage	1,146	827	1,500	1,225	1,000
4310	Utilities	4,197	4,182	6,000	4,035	5,000
4510	Insurance	2,071	1,974	2,131	1,880	1,768
46xx	Repairs & Maintenance- Equipment	6,361	6,695	6,680	5,544	6,300
4710	Printing & Binding	143	183	3,500	1,068	2,500
4810	Promotional Activities	2,466	3,821	5,000	2,568	5,000
49xx	Advertising	3,214	161	6,500	1,490	5,400
4920	Other Current Charges	0	0	3,000	5,700	100
4930	Recognitions & Awards	9,933	7,889	11,500	7,382	11,500
5180	Minor Furniture/Equipment	4,743	4,344	4,000	4,702	4,000
5210	Operating Supplies	12,761	14,126	25,000	10,013	15,000
5215	Uniforms	0	532	200	421	500
5410	Publications & Memberships	997	718	1,200	2,935	1,000
552x	Training	1,001	911	5,000	1,832	2,000
TOTAL OPERATING EXPENSES		93,847	92,781	178,156	135,393	112,768
OTHER USES						
9941	Utilities Allocation	(175,698)	(185,132)	(177,712)	(163,330)	(164,838)
TOTAL OTHER USES		(175,698)	(185,132)	(177,712)	(163,330)	(164,838)
TOTAL GENERAL FUND APPROPRIATIONS		312,352	365,668	344,971	318,417	306,129

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	344,527	358,199	13,672	3.97%
Operating Expenses	178,156	112,768	(65,388)	-36.70%
Other Uses	(177,712)	(164,838)	12,874	-7.24%
TOTALS	344,971	306,129	(38,842)	-11.26%

Significant Budget Changes:
Operating Expenses decreased due to FY 14's budget including the Salary Survey (3110) and a reduction the Operating Supplies (5210), Other Current Charges (4920) and Training (5520) budgets.

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Information Technology Department

Organization

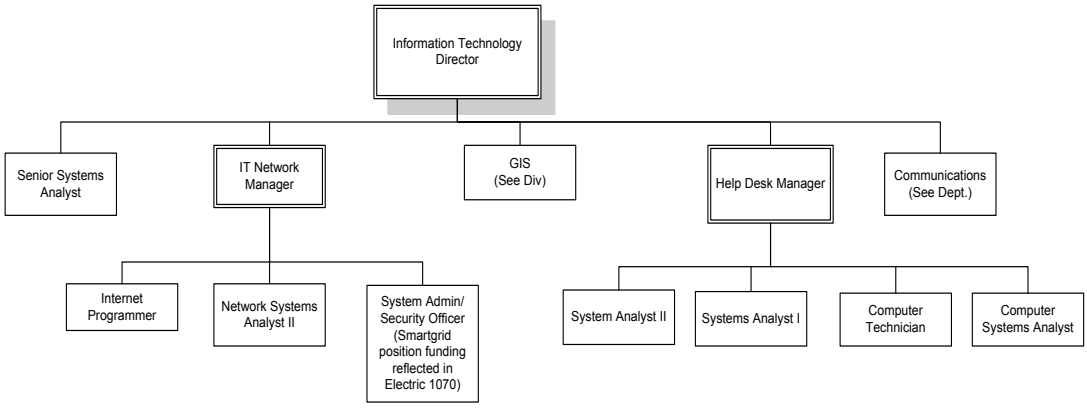
Tino Anthony, Information Technology Director

The Information Technology 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



Total Budget

$ 306,572 GF

1,635,593 AL

$1,942,165

Information Technology Department

Information Systems Division

Values & Goals

Values & Goals

Value: Excellence in All We Do

Goals:
- Provide the best possible service, quality, and innovations in information technology at the lowest possible cost ensuring that the City will continue providing the highest quality of service to our community
- Ensure all mission-critical hardware and software systems continue to function at least 97% of the time
- Ensure the integrity of the City's relational database management system by providing technical management of data input through software control

Value: Open, Accessible Government

Goals:
- Continue to improve City services provided via the Internet, delivering new online City Hall features by expanding and improving current City website throughout the year

Value: Organizational Development and Self Sufficiency

Goals:
- Provide training and cross-training to instill confidence and challenge team members to continually strive to streamline procedures and improve performance
- Complete Exchange migration from 2010 to 2013 version by June 1, 2015
- Implement Microsoft SharePoint solution by June 1, 2015

Value: Employee Empowerment

Goals:
- Encourage growth, promote ownership, and support independent decision making
- Empower and encourage all team members to make independent decisions
- Empower staff to use individual talents and skills and encourage entrepreneurship

Major Accomplishments:
- Completed the Smart Grid technology Phase II project
- Completed LMSC Data Center project
- Migrated Legacy email archiving to latest version
- Implemented new Cyber Security to conform to DOE, NERC, and NCIC requirements
- Implemented a high secure environment for local and remote usage of police resources
- Implemented Phase II of SQL database monitoring software

Performance Measures:

	2012-13	2013-14	2014-15
PC network systems availability	99%	98%	99%
AS/400 system availability	99%	99%	99%
Host computer applications supported	36	36	36
PC applications supported	112	112	112
System users supported	508	512	512
PC workstations supported	484	492	492
Printers supported	154	157	157
In-house training sessions	40	120	120
Equipment installations/relocations	173	180	200

Personnel Schedule

Classification	2014	Change	2015	Amount
Broadcast Technician	1.00	(1.00)	0.00	0
Business Applications Support	1.00	(1.00)	0.00	0
Computer Systems Analyst	1.00	0.00	1.00	41,651
Computer Technician	2.00	(1.00)	1.00	34,286
Database Administrator/GIS Mgr.	0.50	(0.50)	0.00	0
Help Desk Manager	0.00	1.00	1.00	48,687
Information Technology Director	1.00	0.00	1.00	105,066
Internet Programmer	1.00	0.00	1.00	44,155
IT Network Manager	1.00	0.00	1.00	71,966
Network System Analyst I	2.00	(2.00)	0.00	0
Network System Analyst II	0.00	1.00	1.00	58,792
Senior Systems Analyst	1.00	0.00	1.00	71,435
Systems Analyst I	1.00	0.00	1.00	39,645
Systems Analyst II	0.00	1.00	1.00	42,869
Standby				3,600
Total	**12.50**	**(2.50)**	**10.00**	**562,152**

Capital Outlay Schedule

Description	Amount
Information Technology Equipment	
Servers	9,000
Communications Electronics	10,000
Copier	10,000
Total	**29,000**

Information Technology Department

Information Systems Division

Appropriations Detail

Appropriations Detail — Account #001-1633-513

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	602,266	613,878	667,287	589,026	562,152
1310	Temporary Labor	22,123	0	0	0	0
1410	Overtime	30,917	22,910	22,000	22,000	22,000
15xx	Bonuses/Incentives	0	9,870	0	0	0
1641	Vacation/Terms & Buyout	19,270	21,460	0	22,902	0
2110	FICA	51,538	50,471	49,834	46,108	41,875
221x	Retirement	48,528	76,105	81,720	77,799	69,802
23xx	Insurance	102,115	102,130	106,692	98,227	91,564
2410	Workers' Compensation	1,891	1,860	1,858	1,724	1,566
26xx	Other Payroll Benefits	8,399	6,089	5,879	6,760	6,652
	TOTAL PERSONAL SERVICES	887,047	904,773	935,270	864,546	795,611
OPERATING EXPENSES						
3xxx	Professional Services	46,369	59,983	40,920	124,904	96,050
4010	Travel	3,545	4,173	5,400	5,400	7,000
41xx	Communication	11,768	11,581	14,800	14,800	11,300
4210	Postage	197	45	200	200	100
4310	Utilities	81,212	81,241	93,154	93,154	109,000
4410	Rentals	30,020	30,000	30,000	30,600	33,000
4415	Internal Fleet Lease	17,605	17,605	12,344	12,344	6,172
4510	Insurance	10,580	10,998	12,572	12,572	10,603
461x	Repairs & Maintenance- Vehicles	3,362	2,220	2,590	7,208	2,522
4620	Repairs & Maintenance- Building	0	3,550	0	0	0
46xx	Repairs & Maintenance- Equipment	524,683	499,582	635,019	635,019	660,701
49xx	Advertising-Other Ads	385	943	0	390	0
51xx	Minor Furniture/Equipment	123,060	177,914	140,000	140,000	118,000
52xx	Operating Supplies	46,884	163,207	35,760	35,760	27,200
5230	Fuel Purchases	262	205	199	199	231
5410	Publications & Memberships	370	396	1,275	1,275	675
5520	Training	28,582	38,166	53,050	53,050	35,000
	TOTAL OPERATING EXPENSES	928,884	1,101,809	1,077,283	1,166,875	1,117,554
CAPITAL OUTLAY						
6210	Buildings	13,730	0	0	0	0
6310	Improvements other than Bldgs	18,696	9,680	0	82,000	0
6410	Machinery & Equipment	427,531	179,309	92,000	304,808	29,000
	TOTAL CAPITAL OUTLAY	459,957	188,989	92,000	386,808	29,000
OTHER USES						
9916	Computer Maintenance Charges	(180,520)	(180,539)	(157,400)	(157,400)	(155,370)
9941	Utilities Allocation	(1,904,229)	(1,847,035)	(1,638,733)	(1,848,643)	(1,480,223)
	TOTAL OTHER USES	(2,084,749)	(2,027,574)	(1,796,133)	(2,006,043)	(1,635,593)
	TOTAL GENERAL FUND APPROPRIATIONS	191,139	167,997	308,420	412,186	306,572

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	935,270	795,611	(139,659)	-14.93%
Operating Expenses	1,077,283	1,117,554	40,271	3.74%
Capital Outlay	92,000	29,000	(63,000)	-68.48%
Other Uses	(1,796,133)	(1,635,593)	160,540	-8.94%
TOTALS	308,420	306,572	(1,848)	-0.60%

Significant Budget Changes:

The Personal Services category decreased due to a reorganization of the department and the elimination of positions. Operating Expenses increased due to additonal contract services. There is less Capital Outlay budgeted for FY 15.

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Geographic Information Systems Department

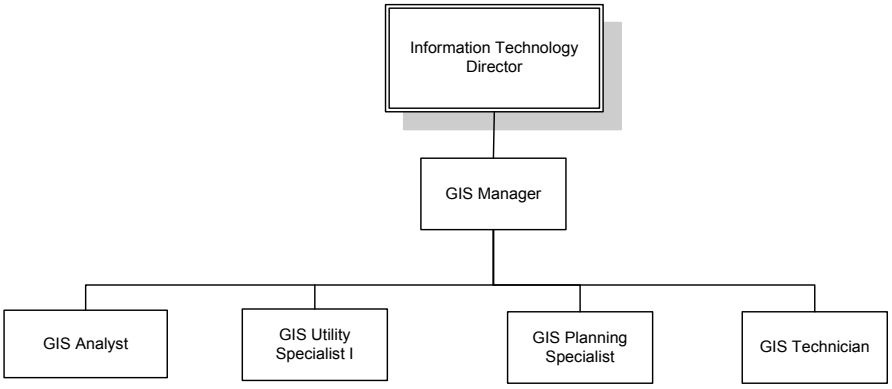
Tino Anthony, Information Technology Director

The GIS Division provides design, drafting, mapping, and technical support to the six city's utility systems, which include electric, gas, water, wastewater, stormwater, and communications. 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



Organization

Total Budget

$ 37,034 GF

333,304 AL

$370,338

Geographic Information Systems Department

GIS Division

Values & Goals

Values & Goals

Value: Excellence in All We Do

Goals:
- Implement cross training for all GIS employees
- Standardize data review and quality assurance/quality control procedures

Value: Open, Accessible Government

Goals:
- Provide new and accurate data to other County entities
- Enhance online mapping experience for city departments and public

Value: Organizational Development and Self Sufficiency

Goals:
- Enable greater sharing and utilization for GIS data across departments
- Generate usage of available training resources to enhance GIS data usage across the departments
- Provide mobile mapping capabilities for field crews
- Implement ESRI Maps for Microsoft Office
- Improve GPS data catalog database for better accuracy

Major Accomplishments:

- Improved the accuracy of the all utility and landbase databases
- Implemented database QA/QC capabilities
- Improved service to internal and external customers
- Improved GPS data capturing via coded libraries and training
- Improved field verification workflow via online mapping redline feature

Performance Measures:

	2012-13	2013-14	2014-15
Days to Complete Work orders	5	5	5
Work Requests	200	>50	>50

Personnel Schedule

Classification	2014	Change	2015	Amount
Database Admin/GIS Mgr	0.50	(0.50)	0.00	0
GIS Analyst	1.00	0.00	1.00	58,000
GIS Manager	0.00	1.00	1.00	57,745
GIS Planning Specialist	1.00	0.00	1.00	43,000
GIS Technician	1.00	0.00	1.00	35,000
GIS Utility Specialist I	1.00	0.00	1.00	43,000
GIS Utility Specialist II	1.00	(1.00)	0.00	0
Total	**5.50**	**(0.50)**	**5.00**	**236,745**

Geographic Information Systems Department

GIS Division

Appropriations Detail

Appropriations Detail

Account # 001-1731-539

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES					
12xx Regular Salaries & Wages	252,841	264,535	264,285	264,430	236,745
1310 Temporary Labor	1,216	0	0	0	0
1410 Overtime	1,078	1,161	2,000	1,200	0
15xx Bonuses/Incentives	0	7,123	0	0	0
1641 Vacation/Terms & Buyout	4,726	2,763	0	3,058	0
2110 FICA	19,528	20,303	19,437	19,743	17,345
221x Retirement	20,719	32,136	33,759	33,766	27,921
23xx Insurance	54,949	65,571	58,782	58,374	53,040
2410 Workers' Compensation	737	770	740	749	663
262x Other Payroll Benefits	1,953	2,219	2,194	2,230	2,661
TOTAL PERSONAL SERVICES	357,747	396,581	381,197	383,550	338,375
OPERATING EXPENSES					
3410 Contract Services	0	0	0	0	8,500
4010 Travel	23	3,092	3,000	3,000	3,000
41xx Communication	730	1,114	1,000	1,000	1,100
4210 Postage	6	0	300	300	0
4510 Insurance	1,315	1,664	1,914	1,914	1,713
46xx Repairs & Maintenance- Equipment	14,360	10,000	6,100	6,100	7,150
4710 Printing & Binding	520	0	0	0	0
5180 Minor Furniture/Equipment	2,333	9,853	3,000	3,000	3,000
5210 Operating Supplies	1,975	1,441	4,000	4,000	2,000
5410 Publications & Memberships	255	0	5,500	5,500	500
5520 Training	3,404	2,186	5,000	5,000	5,000
TOTAL OPERATING EXPENSES	24,921	29,350	29,814	29,814	31,963
CAPITAL OUTLAY					
6410 Machinery & Equipment	5,895	0	0	0	0
TOTAL CAPITAL OUTLAY	5,895	0	0	0	0
OTHER USES					
9941 Utilities Allocation	(321,967)	(333,347)	(369,910)	(372,028)	(333,304)
9950 Contra Expense	(29,444)	(47,856)	0	0	0
TOTAL OTHER USES	(351,411)	(381,203)	(369,910)	(372,028)	(333,304)
TOTAL GENERAL FUND APPROPRIATIONS	37,152	44,728	41,101	41,336	37,034

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	381,197	338,375	(42,822)	-11.23%
Operating Expenses	29,814	31,963	2,149	7.21%
Other Uses	(369,910)	(333,304)	36,606	-9.90%
TOTALS	41,101	37,034	(4,067)	-9.90%

Significant Budget Changes:

The Personal Services category decreased due to eliminating the GIS Utility Specialist II position.

Airport Department

Operations Division

Appropriations Detail

Appropriations Detail — Account #001-1821-542

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	35,464	24,557	81,120	78,011	0
1410	Overtime	178	0	0	0	0
1641	Vacation/Terms & Buyout	12,935	0	0	0	0
2110	FICA	3,638	1,859	6,205	5,915	0
221x	Retirement	2,860	933	4,056	3,906	0
23xx	Insurance	4,884	2,264	23,220	11,802	0
2410	Workers' Compensation	1,371	712	2,304	2,216	0
26xx	Other Payroll Benefits	0	1	0	0	0
	TOTAL PERSONAL SERVICES	61,330	30,326	116,905	101,850	0
OPERATING EXPENSES						
31xx	Professional Services	2,295	18,575	22,000	22,000	0
3410	Contract Services	134,566	145,778	148,238	148,238	0
4010	Travel	0	80	2,000	2,000	0
41xx	Communication	9,153	7,423	9,060	9,060	0
4210	Postage	162	188	500	500	0
4310	Utilities	78,372	83,733	90,000	90,000	0
4410	Rentals	785	0	1,500	1,500	0
4415	Internal Fleet Lease	11,278	11,278	14,225	14,225	0
4510	Insurance	18,075	19,043	20,174	20,317	0
461x	Repairs & Maintenance- Vehicles	5,778	5,791	6,962	6,962	0
4620	Repairs & Maintenance- Building	31,984	19,192	40,000	40,000	0
4625	Repairs & Maintenance- Non- Build	103,255	106,426	38,500	76,382	0
46xx	Repairs & Maintenance- Equipment	14,871	23,119	16,760	19,985	0
4710	Printing & Binding	0	34	500	1,000	0
4810	Promotional Activities	68	0	2,500	2,500	0
4911	Advertising	271	377	500	500	0
492x	Other Current Charges & Skybolt	50	200	100	100	0
4980	Taxes	52,446	51,721	53,500	38,500	0
5180	Minor Furniture/Equipment	453	741	2,000	2,000	0
521x	Operating Supplies	14,135	11,197	30,500	30,500	0
5230	Fuel Purchases	2,371	3,118	5,000	5,000	0
5410	Publications & Memberships	845	705	850	1,325	0
5520	Training	0	0	2,500	2,500	0
	TOTAL OPERATING EXPENSES	481,213	508,719	507,869	535,094	0
CAPITAL OUTLAY						
6210	Buildings	0	0	0	0	0
6310	Improvements other than Bldgs	0	0	0	0	0
6410	Machinery & Equipment	22,555	0	54,021	52,981	0
	TOTAL CAPITAL OUTLAY	22,555	0	54,021	52,981	0
	TOTAL GENERAL FUND APPROPRIATIONS	565,098	539,045	678,795	689,925	0

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	116,905	0	(116,905)	-100.00%
Operating Expenses	507,869	0	(507,869)	-100.00%
TOTALS	678,795	0	(678,795)	-100.00%

Significant Budget Changes:

The Airport was removed from the General Fund and broken into a new Enterprise Fund for FY 15.

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Police Department

Organization

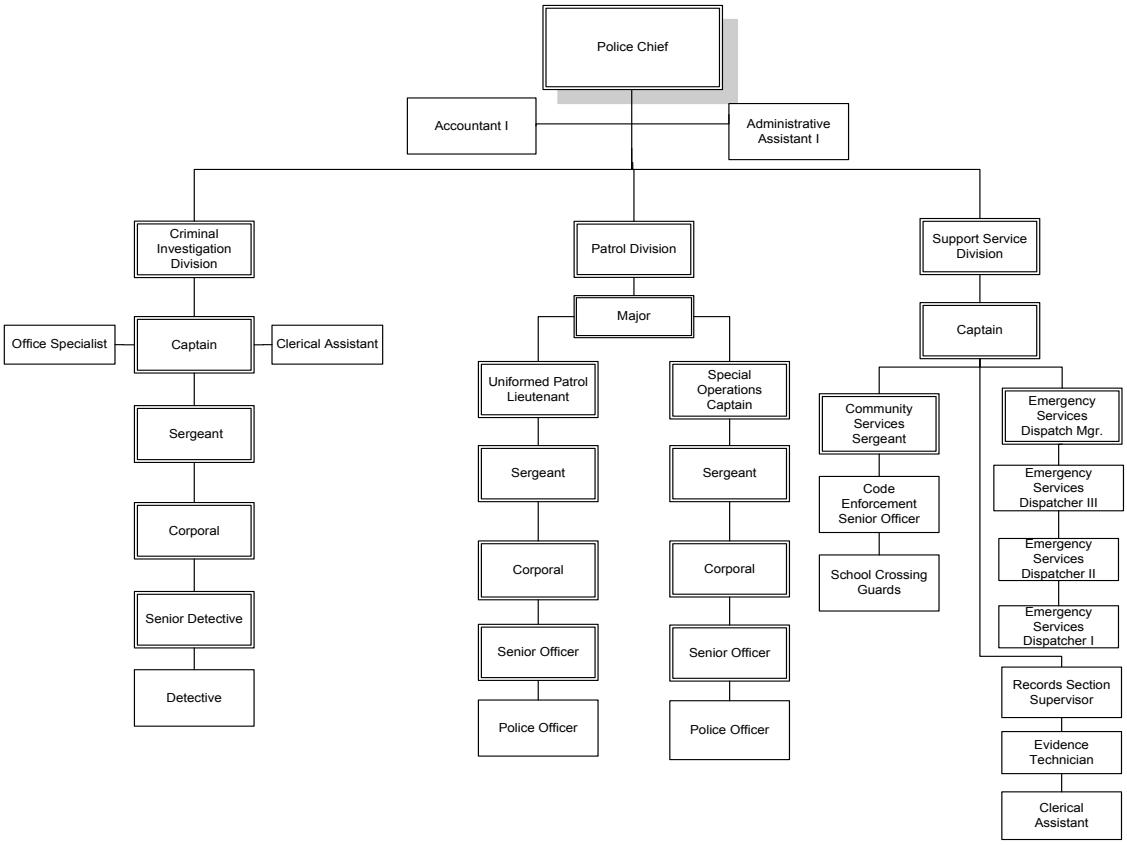
Rob Hicks, Police Chief

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 as partners to increase the quality of life and public awareness, and eliminate opportunities for criminal activity.

Responsibilities:

Patrol	Criminal Investigation	Support Services
·Enforce traffic regulations	·Investigate felony cases	·Record activities
·Proactive patrol	·Domestic Violence follow up	·Operate 9-1-1
·Respond to citizen's requests	·Collect information	·Process major crime scenes
·Make arrests		
·Investigate accidents		

Organizational Chart



Total Budget

$ 7,691,830 GF

Police Department

Administration Division

Values & Goals

Values & Goals

Value: Excellence in All We Do

Goals:
- Reduce Part I Crimes by 3% utilizing problem solving techniques aided by Intelligence Led principles
- Provide customer service that is courteous and efficient
- Provide a proactive code enforcement program and enforce violations
- Monitor traffic patterns and frequency of high crash intersections

Value: Open, Accessible Government

Goals:
- Expand "Neighborhood Watch" programs
- Exceed last year's number of 87 presentations to community groups
- Conduct the Citizens Academy at least once a year
- Host community meetings/groups

Value: Professionalism

Goals:
- Provide a timely and professional police response
- Respond to code enforcement calls promptly with the appropriate code enforcement actions
- Provide up-to-date training with a focus on ethics, professionalism and diversity
- Update departmental policies as needed

Value: A Caring Organization

Goals:
- Assist in providing a violence free work environment for all City employees
- Partnership with local schools including mentoring and Career Day
- Enhance recreational activities with community-oriented police sponsored activities and events including Trick-or-Treat on Main Street, Junior Athletic Games, Christmas Bicycle Giveaway, Kritters for Kids, and Cops and Kids

Value: Organizational Development and Self Sufficiency

Goals:
- Develop personnel through in-house training and advanced training such as the Southern Police Institute and Federal Bureau of Investigation National Academy
- Stress minority hiring needs through career day presentations and active recruitment
- Offer a flexible work schedule to allow staff the option to attend advanced training on their own time

Major Accomplishments:
- Overall reduction of Part I Crimes in 2013 by 8%
- Overall reduction of Part I Crimes for fifth year in a row
- Overall reduction of Aggravated Assault in 2013 by 10%
- Overall reduction for calls for service by 6%

Performance Measures:

	2012-13	2013-14	2014-15
Police CAD calls for service	55,750	48,297	50,000
Part I Crimes	1,218	1,124	1,150
Traffic crashes	1,325	1,337	1,275
DUI Arrests	113	84	105
Code enforcement calls for service	1,141	648	800
Code enforcement actions	817	640	750
Aggravated Assault	137	123	100
Community relations presentations	93	87	90

Personnel Schedule

Classification	2014	Change	2015	Amount
Non-Sworn				
Accountant I	1.00	0.00	1.00	34,330
Administrative Assistant I	1.00	0.00	1.00	27,184
Clerical Assistant	3.00	0.00	3.00	79,456
Emergency Services Dispatcher I	7.00	(1.00)	6.00	165,400
Emergency Services Dispatcher II	3.00	1.00	4.00	133,670
Emergency Services Dispatcher III	4.00	0.00	4.00	143,024
Emergency Services Dispatcher Manager	1.00	0.00	1.00	46,655
Evidence Technician	1.00	0.00	1.00	29,436
Office Specialist	1.00	0.00	1.00	32,692
Records Section Supervisor	1.00	0.00	1.00	44,820
Total Non-Sworn	**23.00**	**0.00**	**23.00**	**736,667**
Sworn				
Police Captain	3.00	0.00	3.00	217,760
Police Chief	1.00	0.00	1.00	100,275
Police Corp/Detective Corp	6.00	(1.00)	5.00	286,373
Police Lieutenant	2.00	0.00	2.00	136,477
Police Major	1.00	0.00	1.00	80,351
Police Officer/Det	30.00	1.00	31.00	1,203,568
Police Senior/Senior Det	20.00	0.00	20.00	921,905
Police Serg/Det Serg	9.00	0.00	9.00	572,259
Sworn Total	**72.00**	**0.00**	**72.00**	**3,518,968**
Standby				4,200
Total Full Time	**95.00**	**0.00**	**95.00**	**4,259,835**

Police Department

Administration Division

Appropriations Detail

Appropriations Detail — Account # 001-2111-521

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	4,107,049	3,997,044	4,098,131	3,985,069	4,259,835
1310	Temporary Labor	46,366	55,316	53,920	53,920	53,920
1410	Overtime	316,002	304,199	300,000	300,000	300,000
15xx	Special Pay	74,031	149,505	71,391	70,904	71,391
1641	Vacation/Terms & Buyout	101,501	90,558	0	41,391	0
2110	FICA	339,626	334,566	300,893	308,978	314,879
221x	Retirement	635,343	767,905	845,091	800,716	655,452
23xx	Insurance	966,787	923,006	899,237	824,659	861,265
2410	Workers' Compensation	139,374	139,329	127,981	128,217	133,524
26xx	Other Payroll Benefits	21,253	19,733	19,143	20,082	20,782
	TOTAL PERSONAL SERVICES	6,747,332	6,781,161	6,715,787	6,533,936	6,671,048
OPERATING EXPENSES						
3xxx	Professional Services	3,822	3,273	3,000	2,700	3,000
3410	Contract Services	1,425	1,374	1,300	1,200	1,300
4010	Travel	6,925	7,028	12,200	8,800	10,000
41xx	Communication	67,806	61,990	71,000	71,000	65,000
4210	Postage	2,484	2,342	3,000	2,400	3,000
4310	Utilities	113,207	141,816	148,000	145,000	148,000
4410	Rentals	4,472	4,472	0	0	0
44xx	Fleet Lease	321,341	301,140	249,162	249,162	137,204
4510	Insurance	60,718	56,863	59,131	59,131	55,356
461x	Repairs & Maintenance- Vehicles	143,438	150,351	161,595	183,493	155,590
4620	Repairs & Maintenance- Building	1,032	767	6,400	6,400	5,000
4625	Repairs & Maintenance- Non-Build	13,975	2,451	2,000	2,500	3,000
46xx	Repairs & Maintenance- Equipment	55,669	75,909	67,322	65,832	61,872
4710	Printing & Binding	1,762	3,556	2,500	2,500	2,500
4810	Promotional Activities	0	100	100	100	100
4911	Advertising	124	62	900	200	500
4920	Other Current Charges	647	896	2,220	1,500	2,220
4930	Community Services (other than forfeit)	5,002	5,080	1,560	1,560	1,560
4945	Injury/Damage to Others	0	1,302	0	0	0
4964	Drug Money	8,000	15,000	15,000	15,000	15,000
51xx	Minor Furniture/Equipment	59,841	37,117	2,200	2,200	2,200
5188	Automation Expense Only	1,023	3,085	4,000	2,800	4,000
521x	Operating Supplies	47,726	50,744	54,618	52,000	52,000
5215	Uniforms	35,480	40,068	35,430	38,000	40,000
5230	Fuel Purchases	251,148	253,122	250,193	249,000	245,358
5410	Publications & Memberships	4,423	3,769	4,468	4,100	3,522
5520	Training	243	5,233	3,500	2,500	3,500
	TOTAL OPERATING EXPENSES	1,211,733	1,228,910	1,160,799	1,169,078	1,020,782
	TOTAL GENERAL FUND APPROPRIATIONS	7,959,065	8,010,071	7,876,586	7,703,014	7,691,830

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	6,715,787	6,671,048	(44,739)	-0.67%
Operating Expenses	1,160,799	1,020,782	(140,017)	-12.06%
TOTALS	7,876,586	7,691,830	(184,756)	-2.35%

Significant Budget Changes:
Personal Services decreased due to a reduction in retirement costs for FY 15. The Operating Expenses category decreased due a reduction in the fleet lease for FY 15.

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Fire Department

Organization

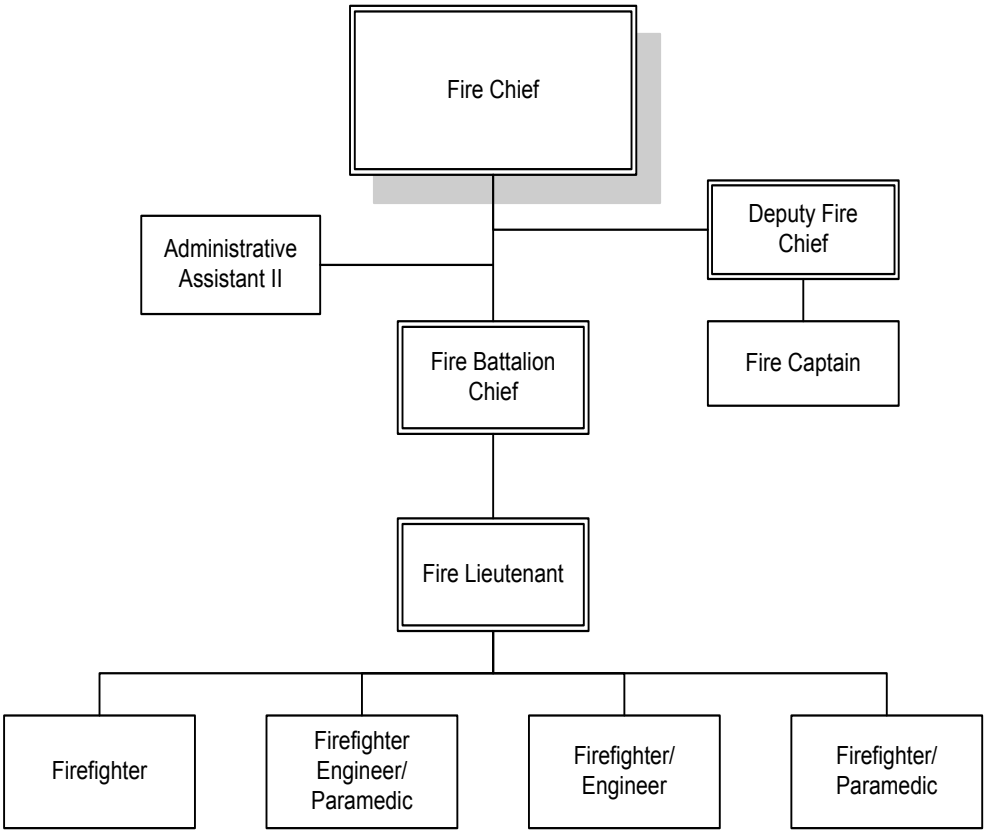
David Johnson, Fire Chief

The Fire Department is committed to protecting the people and property within our community. We respond to the needs of the citizens by providing rapid, professional, 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	Training - Admin	Fire – Rescue
Public education	Fire training	Fire Suppression
Inspections	EMS training	Rescue
Arson investigation	Special OPS training	ALS First responder
Safety classes	Testing- Physicals	Extrication
Emergency Management	Administration, budgeting	Hazardous materials
	Certification - records	Technical Rescue
	SCBA-uniforms- PPC	Airport fire rescue

Organizational Chart



Total Budget

$ 5,494,735 GF

Fire Department

Fire Rescue Division

Values & Goals

Values & Goals

Value: Fiscal Responsibility

Goals:
- Deliver excellent services in an affordable, efficient and cost-effective basis providing full value for each tax dollar
- Establish a model/formula to identify level of service equivalent to available revenues

Value: Professionalism

Goals:
- Utilize in-house expertise to deliver training programs to our employees to cut costs and maintain the City's ISO Class II insurance rating
- Continue to improve the level of customer service that is provided by the fire department
- EMS training focused on hands-on training to improve personnel skill level during life threatening emergencies

Value: A Caring Organization

Goals:
- Develop a customer service survey program
- Investigate and respond to all non-emergency complaints within 48 hours

Value: Organizational Development and Self Sufficiency

Goals:
- Development of a training facility to enhance Officer/Firefighter development
- Continue succession planning through the training and mentoring of future leaders
- Encourage employees to be proactive in finding ways to conserve valuable resources

Value: Employee Empowerment

Goals:
- Provide standard operating guidelines to empower employees to act within their span of authority

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 enhanced through Federal and State grants for capital expenditures
- Construction started on joint training facility between Leesburg Fire, Lake County Fire, and Leesburg Police 2014
- Continued to keep our aging fire stations operational by making as many repairs in house and keeping expenditures low
- Reorganizational plan, reduction of personnel through attrition
- Improve fire department efficiency within all divisions of operation; due to implementation of reorganizational plan
- Re-evaluate Inspection Program

Performance Measures:

	2012-13	2013-14	2014-15
Calls for service	6,540	6,800	7,000
Training hours	16,000	16,000	16,000
School fire safety program contacts	7,668	7,500	7,500
Inspections/reviews/meetings	100	312	200
Pre-fire plans	600	200	90
Average response time (min:sec)	<5:00	<5:00	<5:00

Personnel Schedule

Classification	2014	Change	2015	Amount
Administrative Assistant II	1.00	0.00	1.00	29,370
Deputy Fire Chief	1.00	0.00	1.00	77,771
Fire Battalion Chief	3.00	0.00	3.00	241,107
Fire Captain/Fire Inspector	0.00	1.00	1.00	73,096
Fire Captain/Training & Safety	1.00	0.00	1.00	63,612
Fire Chief	1.00	0.00	1.00	95,648
Firefighter Eng/Paramedic	9.00	0.00	9.00	480,998
Firefighter/ EMT	13.00	(2.00)	11.00	454,283
Firefighter/Engineer	9.00	0.00	9.00	438,652
Firefighter/Paramedic	5.00	(1.00)	4.00	165,692
Lieutenant/EMT	10.00	(2.00)	8.00	488,548
Lieutenant/Paramedic	5.00	(1.00)	4.00	253,497
Incentive Pay				17,500
School Pay				15,000
Working out of Class				12,000
Holiday Pay				108,739
Total Full Time	**58.00**	**(5.00)**	**53.00**	**3,015,513**

Fire Department

Fire Rescue Division

Appropriations Detail

Appropriations Detail — Account # 001-2220-522

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
1210	Regular Salaries & Wages	3,209,264	3,032,872	3,157,684	3,076,176	3,015,513
1410	Overtime	29,149	78,009	73,655	73,655	100,000
15xx	Special Pay	36,125	64,317	0	0	20,000
1641	Vacation/Terms & Buyout	77,677	67,487	0	52,920	0
2110	FICA	243,150	234,905	225,730	223,452	209,172
221x	Retirement	896,491	791,858	912,624	911,107	801,479
23xx	Insurance	631,571	601,419	556,562	554,231	523,763
2410	Workers' Compensation	117,957	113,355	109,827	110,172	104,946
26xx	Other Payroll Benefits	7,539	8,150	8,132	8,979	9,119
	TOTAL PERSONAL SERVICES	5,248,923	4,992,372	5,044,214	5,010,692	4,783,992
OPERATING EXPENSES						
3410	Contract Services	14,429	11,485	24,000	24,000	25,950
4010	Travel	2,093	1,514	3,000	3,000	3,000
4110	Communication	8,534	8,353	7,460	7,460	9,800
4210	Postage	324	1,217	400	400	400
4310	Utilities	70,817	80,330	90,000	90,000	87,000
4410	Rentals	1,261	1,348	1,750	1,750	2,250
4415	Internal Fleet Lease	361,421	314,682	331,669	331,669	92,724
4510	Insurance	32,908	29,190	31,037	31,037	27,523
461x	Repairs & Maintenance- Vehicles	72,729	74,752	156,321	156,321	150,746
4620	Repairs & Maintenance- Building	4,083	22,532	23,000	23,000	10,000
4625	Repairs & Maintenance- Non-Build	0	7	500	500	0
46xx	Repairs & Maintenance- Equipment	22,923	33,859	27,808	27,808	27,500
4710	Printing & Binding	1,003	1,996	1,200	1,200	1,200
4810	Promotional Activities	0	2,939	3,450	3,450	3,450
4920	Other Current Charges	347	0	0	31	0
4980	Taxes	177	177	250	250	0
5180	Minor Furniture/Equipment	11,079	59,172	30,500	30,500	38,000
5210	Operating Supplies	33,712	38,130	58,900	58,900	58,900
5215	Uniforms	81,161	63,663	79,850	79,850	76,850
5230	Fuel Purchases	51,612	56,005	53,764	53,764	52,500
5410	Publications & Memberships	4,331	2,463	2,850	2,850	2,950
5520	Training	22,225	34,817	32,820	32,820	40,000
	TOTAL OPERATING EXPENSES	797,169	838,631	960,529	960,560	710,743
CAPITAL OUTLAY						
6410	Machinery & Equipment	92,919	143,792	21,000	21,000	0
	TOTAL CAPITAL OUTLAY	92,919	143,792	21,000	21,000	0
	TOTAL GENERAL FUND APPROPRIATIONS	6,139,011	5,974,795	6,025,743	5,992,252	5,494,735

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	5,044,214	4,783,992	(260,222)	-5.16%
Operating Expenses	960,529	710,743	(249,786)	-26.01%
Capital Outlay	21,000	0	(21,000)	-100.00%
TOTALS	6,025,743	5,494,735	(531,008)	-8.81%

Significant Budget Changes:
Personal Services decreased due to a reduction in positions and retirement costs for FY 15. The Operating Expenses category decreased due a reduction in Fleet Lease costs for FY 15. There is no Capital Outlay proposed for FY 15.

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Public Works Department

Organization

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 the following divisions: Project Management, Streets, Solid Waste & Recycling, Landfill Long-term Care, Fleet Services, Engineering, Facilities Maintenenace and Grounds Maintenance.

Responsibilities:

Solid Waste (Enterprise Fund)
- Residential
- Commercial
- Land-fill

Engineering
- Mapping
- Surveying
- Easements
- Addressing
- Development Review Coordination

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

Streets
- Street/parking striping
- Sidewalks
- Signs for events
- Facility Programming
- Street Maintenance

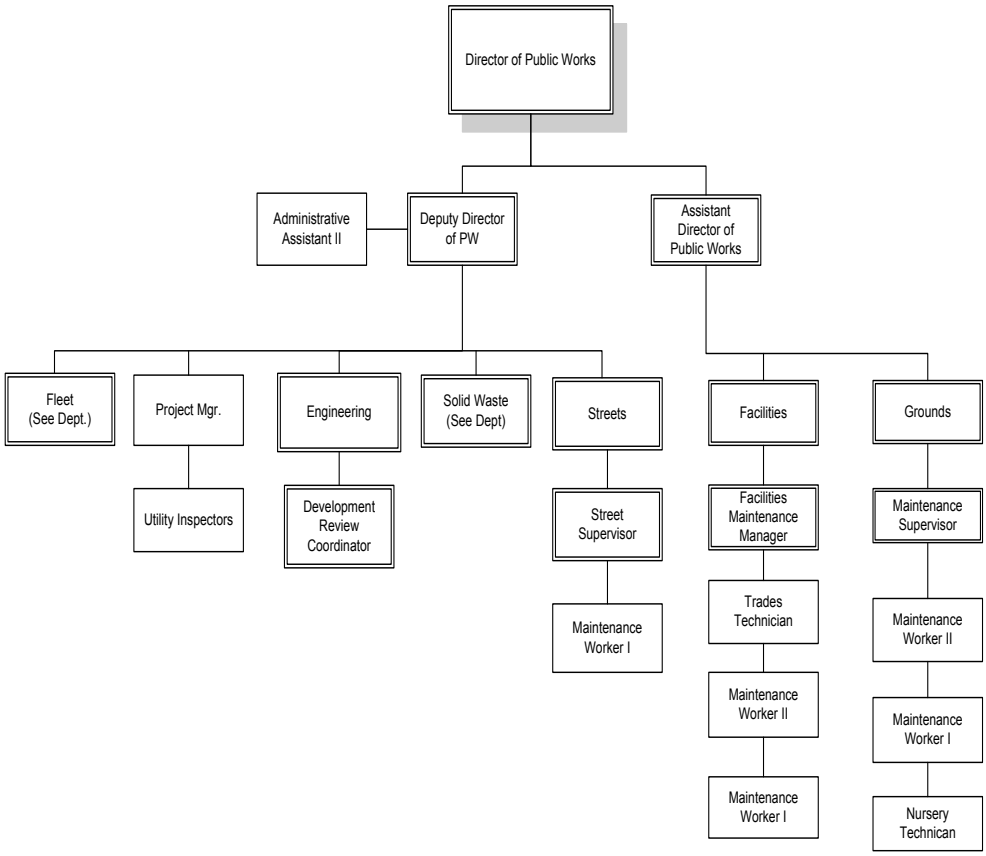
Fleet Services (Internal Svc Fund)
- Vehicles & heavy equipment
- Mobile & portable radios
- Truck wash facility
- Vehicle replacements
- Two (2) fueling sites

Grounds
- Landscape Maintenance & Beautification of all City owned property & parks
- Athletic Fields' preservation

Administration
- Clerical
- Reports
- Administration
- Contracts
- Scheduling
- Personnel activity

Facilities
- Maintenance & repair of all City owned facilities
- Custodial services
- Irrigation
- Special Event preparation

Organizational Chart



Total Budget

$ 3,323,431 GF

152,588 AL

$ 3,476,019

Public Works Department

Fleet Services Division

Appropriations Detail

Appropriations Detail — Account # 001-5110-519

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	300,010	0	0	0	0
1410	Overtime	3,991	0	0	0	0
1641	Vacation/Terms & Buyout	8,719	0	0	0	0
2110	FICA	23,070	0	0	0	0
221x	Retirement	26,132	0	0	0	0
23xx	Insurance	82,839	0	0	0	0
2410	Workers' Compensation	8,802	0	0	0	0
262x	Other Payroll Benefits	160	0	0	0	0
	TOTAL PERSONAL SERVICES	453,723	0	0	0	0
OPERATING EXPENSES						
3410	Contract Services	2,045	0	0	0	0
4010	Travel	290	0	0	0	0
41xx	Communication	2,353	0	0	0	0
4210	Postage	183	0	0	0	0
4310	Utilities	27,872	0	0	0	0
4410	Rental	3,927	0	0	0	0
4510	Insurance	18,089	0	0	0	0
461x	Repairs & Maintenance- Vehicles	637,437	0	0	0	0
4620	Repairs & Maintenance- Building	724	0	0	0	0
4625	Repairs & Maintenance- Non-Build	100	0	0	0	0
46xx	Repairs & Maintenance- Equipment	3,927	0	0	0	0
4710	Printing & Binding	181	0	0	0	0
4920	Other Current Charges	150	0	0	0	0
4932	FM Inventory Over/Short	10,090	0	0	0	0
5180	Minor Furniture/Equipment	6,956	0	0	0	0
5210	Operating Supplies	15,888	0	0	0	0
5215	Uniforms	6,511	0	0	0	0
5230	Fuel Purchases	27,251	0	0	0	0
5410	Publications & Memberships	322	0	0	0	0
5520	Training	699	0	0	0	0
	TOTAL OPERATING EXPENSES	764,995	0	0	0	0
CAPITAL OUTLAY						
6412	Fleet New	51,700	0	0	0	0
6413	Fleet Replace	896,196	0	0	0	0
6414	Fleet Refurbish	48,171	0	0	0	0
	TOTAL CAPITAL OUTLAY	996,067	0	0	0	0
OTHER USES						
9951	Fleet - Contracts	(846,818)	0	0	0	0
9952	Fleet - Non Contracts	(48,847)	0	0	0	0
9953	Lease Revenue	(2,294,471)	0	0	0	0
9954	DSM Electric Contra	(21,482)	0	0	0	0
	TOTAL OTHER USES	(3,211,618)	0	0	0	0
	TOTAL GENERAL FUND APPROPRIATIONS	(996,833)	0	0	0	0

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	0	0	0.00%
Operating Expenses	0	0	0	0.00%
Capital Outlay	0	0	0	0.00%
Other Uses	0	0	0	0.00%
TOTALS	0	0	0	0.00%

Significant Budget Changes:
The Fleet division has been moved to an Internal Service Fund.

Values & Goals

Value: Excellence in All We Do

Goals:

- Maintain unpaved city streets in an effort to reduce vehicle damages. Unpaved streets will be inspected every two weeks
- Repair reported potholes within 48 hours of notification
- Repair or replace reported regulatory signs within 24 hours of notification
- Maintain street condition above 75 using the Micro-Paver rating system
- Repair reported sidewalk safety issues within 48 hours

Value: Fiscal Responsibility

Goals:

- Evaluate the street lighting system by 12/1/14 for the purpose of removing duplicate lighting in an area

Major Accomplishments:

- Resurfaced 26,178 linear feet of city streets
- Repaired 2,900 linear feet of sidewalks, on North Main Street from Canal St to HWY 27
- Poured and finished a 16' x 44' concrete slab at the landfill for Single Stream Recycling
- Furnished and positioned golf cart signage

Performance Measures:

	2012-13	2013-14	2014-15
Signage repaired/replaced	75	65	90
Potholes repaired within 24 hours	N/A	100%	100%
Emergency signs replaced within 24 hours (%)	100%	100%	100%

Personnel Schedule

Classification	2014	Change	2015	Amount
Maintenance Worker I	2.00	0.00	2.00	44,229
Street Supervisor	1.00	0.00	1.00	35,663
Standby				3,650
Total	**3.00**	**0.00**	**3.00**	**83,542**

Public Works Department

Street Maintenance Division

Appropriations Detail

Appropriations Detail — Account # 001-5112-541

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	74,660	69,053	79,695	73,956	83,542
1410	Overtime	440	713	500	500	0
1530	Bonuses/Incentives	0	1,402	0	0	0
1641	Vacation/Terms & Buyout	1,202	1,958	0	1,958	0
2110	FICA	5,624	5,324	5,521	0	5,862
221x	Retirement	5,959	8,559	9,765	9,602	9,728
23xx	Insurance	21,288	19,265	18,957	21,964	25,289
2410	Workers' Compensation	5,870	5,889	6,114	5,435	5,336
26xx	Other Payroll Benefits	1,012	148	150	257	300
	TOTAL PERSONAL SERVICES	116,055	112,311	120,702	113,672	130,057
OPERATING EXPENSES						
31xx	Professional Services	6,550	3,758	2,500	40,509	0
3410	Contract Services	0	2,600	0	3,500	0
4010	Travel	0	0	50	50	200
41xx	Communication	506	1,067	360	300	428
4210	Postage	0	0	0	7	0
4310	Utilities	766,518	781,596	800,000	800,000	825,000
4410	Rentals	0	0	400	200	200
4415	Internal Fleet Lease	23,283	23,283	20,371	20,371	10,783
4510	Insurance	10,764	9,984	11,211	10,314	7,857
461x	Repairs & Maitenance- Vehicles	109,690	114,006	113,296	114,771	115,774
4620	Repairs & Maintenance- Buildings	478	0	0	0	0
462x	Repairs & Maitenance- Non-Build	180,518	96,375	320,000	320,700	306,312
463x	Repairs & Maitenance- Equipment	570	570	570	570	570
4911	Advertising-Other Ads	18	56	0	0	0
4920	Other Current Charges	400	433	0	0	0
4945	Injury/Damage to Others	0	100	0	0	0
5180	Minor Furniture/Equipment	311	341	250	150	250
5210	Operating Supplies	8,589	9,000	15,000	7,000	10,000
5215	Uniforms	391	479	870	600	870
5230	Fuel Purchases	6,061	5,546	7,020	4,500	6,261
5310	Materials & Supplies	1,870	2,609	2,500	2,500	3,000
5311	Materials - Street Signs	1,201	4,142	0	2,200	500
5410	Publications & Memberships	257	0	0	142	0
5520	Training	100	0	50	100	50
	TOTAL OPERATING EXPENSES	1,118,075	1,055,945	1,294,448	1,328,484	1,288,055
OTHER USES						
9950	Contra- Expenses	(2,211)	(2,438)	0	(121)	0
	TOTAL OTHER USES	(2,211)	(2,438)	0	(121)	0
	TOTAL GENERAL FUND APPROPRIATIONS	1,231,919	1,165,818	1,415,150	1,442,035	1,418,112

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	120,702	130,057	9,355	7.75%
Operating Expenses	1,294,448	1,288,055	(6,393)	-0.49%
TOTALS	1,415,150	1,418,112	2,962	0.21%

Values & Goals

Value: Professionalism

Goals:

- The Development Review Committee (DRC) provides comments within 7 days from submission of complete application
- To provide electronic construction records documentation for all projects managed by the Engineering division; to include project contracts, plans, as-built drawings, warranty information and pictorial documentation
- Complete projects assigned to Project Manager within budget and schedule

Value: Fiscal Responsibility

Goals:

- To provide realistic project scope, schedules, and cost estimates for budgetary planning purposes; then, complete projects within 10% of proposed cost without exceeding cost or schedule estimates
- Monitor facility condition through facility inspections and condition assessments, complete five condition assessments on city buildings

Major Accomplishments:

- Processed and approved all DRC applications
- Provided construction oversight for:
  - Community building
  - Customer service remodel
  - City Hall reroof
  - Mispah Apartment Renovations
  - Marina Upgrades
- Conducted review and analysis of capital improvement project ten year plan
- Developed a standardized, electronic, CIP submission form
- Construction standards updated

Performance Measures:

	2012-13	2013-14	2014-15
DRC customer satisfaction rating	N/A	95%	95%
DRC applications approved on first submittal	N/A	80%	100%
DRC applications resubmitted	N/A	8%	0%
Facility assessments conducted/total facilities	N/A	50%	65%
Projects completed on schedule/total projects	N/A	100%	100%
Projects completed under budget/total projects	N/A	93%	100%

Personnel Schedule

Classification	2014	Change	2015	Amount
Development Review Coordinator	1.00	0.00	1.00	50,632
Survey Technician	1.00	(1.00)	0.00	0
Total	**2.00**	**(1.00)**	**1.00**	**50,632**

Public Works Department

Engineering

Appropriations Detail

Appropriations Detail — Account # 001-5131-539

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	92,236	85,691	91,707	72,255	50,632
1641	Vacation/ Terms & Buyout	3,527	3,347	0	2,303	0
2110	FICA	7,369	6,769	6,919	5,722	3,893
221x	Retirement	8,274	13,028	14,433	13,460	7,510
23xx	Insurance	17,417	17,326	16,490	17,906	10,581
2410	Workers' Compensation	1,459	1,294	1,371	835	142
262x	Other Payroll Benefits	0	0	0	0	633
	TOTAL PERSONAL SERVICES	130,282	127,455	130,920	112,481	73,391
OPERATING EXPENSES						
31xx	Professional Services	500	0	0	0	10,000
41xx	Communication	1,525	1,117	840	500	68
4210	Postage	0	0	100	100	100
4410	Rentals	0	0	0	130	0
4415	Fleet Lease	3,494	3,494	2,167	2,167	1,545
4510	Insurance	287	699	734	657	651
461x	Repairs & Maintenance- Vehicles	1,320	1,320	628	634	506
46xx	Repairs & Maintenance- Equipment	3,253	8,967	4,700	4,585	4,540
5180	Minor Furniture/Equipment	0	231	0	0	0
5210	Operating Supplies	363	805	1,000	320	500
5215	Uniforms	362	244	275	150	100
5230	Fuel Purchases	1,284	448	1,085	390	845
	TOTAL OPERATING EXPENSES	12,388	17,325	11,529	9,633	18,855
OTHER USES						
9941	Utilities Allocation	(128,403)	(130,260)	(128,204)	(128,204)	(83,021)
	TOTAL OTHER USES	(128,403)	(130,260)	(128,204)	(128,204)	(83,021)
	TOTAL GENERAL FUND APPROPRIATIONS	14,267	14,520	14,245	(6,090)	9,225

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	130,920	73,391	(57,529)	-43.94%
Operating Expenses	11,529	18,855	7,326	63.54%
Other Uses	(128,204)	(83,021)	45,183	-35.24%
TOTALS	14,245	9,225	(5,020)	-35.24%

Significant Budget Changes:
The Personal Services category decreased due to the elimination of the Survey Technician.

Values & Goals

Value: Fiscal Responsibility

Goals:

- Develop and implement a customer survey for feedback on Facility Maintenance repairs
- Research acquisition for a work order software program, which includes work order requests, customer access to progress on work orders and tracks employees time and materials
- Develop, review, analyze, define, streamline and standardize Facilities Services operating procedures to maintain consistency and simplicity. Complete a Facilities Services standard of operations manual
- Provide one meaningful developmental training event for each Facility Maintenance trade employee annually
- Benchmark with other municipalities (what they are using: staffing levels, level of service, equipments, supplies and products)
- Develop and implement an annual work plan for scheduling of PM inspections, special event support, etc.
- Develop an energy efficient operation and maintenance plan for facilities
- Accurately document labor and material cost to maintain city facilities

Major Accomplishments:

- Installed Berry Park Playground equipment
- Completed Susan Street Lighting project
- Re-marcite Venetian Gardens Pool
- Renovated Community Building
- Upgraded security systems at the Gymnasium and Marina
- Improved batting cages at Susan Street Complex
- Renovated Venetian Gardens pool pump room and concession building
- Dabney Pool improvements
- Implemented a customer service feedback plan from online survey for facility users

Performance Measures:

	2012-13	2013-14	2014-15
Square footage of building space cleaned (Janitorial Measure)	119,355	119,355	119,355
Assess building energy consumption by conducting energy audits to determine equipment condition and performance	N/A	Annually	Annually
Through utilization of online survey, achieve 85% overall customer service rating	N/A	80%	85%
Percent of staff available time charged directly to facility maintenance tasks	N/A	85%	90%
Annual operating cost per sq. ft. % over/under in comparison to benchmark maintenance costs of each facility	N/A	N/A	N/A
Percent preventive maintenance service performed in accordance with manufacturer's recommendations	N/A	20%	60%

N/A: This denotes a performance not previously tracked.

Personnel Schedule

Classification	2014	Change	2015	Amount
Administrative Assistant II[1]	0.50	(0.50)	0.00	0
Assistant Director of Public Works[2]	0.50	0.00	0.50	28,846
Facilities Maintenance Manager	1.00	0.00	1.00	48,250
Maintenance Worker I	4.00	0.00	4.00	101,854
Maintenance Worker II	1.00	0.00	1.00	34,155
Trades Technician	4.00	0.00	4.00	140,118
Total	**11.00**	**(0.50)**	**10.50**	**353,223**

Notes: Allocations

Administrative Assistant II[1]
50%-5193, 50%-5194

Assistant Director of Public Works[2]
50%-5193, 50%-5194

Capital Outlay Schedule

Description	Amount
HVAC Units:	
Fire Station #61	5,000
Center for the Arts	5,000
Police Department	5,000
Marina	10,000
Community Building	22,000
Pool Pump (Venetian Gardens)	6,500
Replace Refrigerator (Community Building)	7,500
Total	**61,000**

Public Works Department

Facilities Maintenance Division

Appropriations Detail

Appropriations Detail — Account # 001-5193-519

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	0	0	351,073	357,671	353,223
1310	Temporary Labor	0	0	6,800	6,800	6,800
1410	Overtime	0	0	14,100	14,100	13,746
1641	Vacation/Terms & Buyouts	0	0	0	3,424	0
211x	FICA	0	0	25,000	26,377	25,286
221x	Retirement	0	0	55,574	55,903	59,467
23xx	Insurance	0	0	96,301	94,583	91,015
2410	Workers Compensation	0	0	11,040	12,366	12,023
262x	Other Payroll Benefits	0	0	1,216	1,160	1,217
	TOTAL PERSONAL SERVICES	0	0	561,104	572,384	562,777
OPERATING EXPENSES						
3410	Contract Services	0	0	9,043	11,025	46,303
4110	Communication	0	0	6,809	6,809	5,765
4210	Postage	0	0	0	38	68
4310	Utilities	0	0	59,523	59,523	59,917
4410	Rentals	0	0	100	2,176	0
4415	Internal Fleet Lease	0	0	23,300	23,300	11,652
4510	Insurance	0	0	31,644	31,071	23,423
461x	Repairs & Maintenance- Vehicles	0	0	16,950	16,950	18,096
4620	Repairs & Maintenance- Buildings	0	0	105,665	126,540	82,987
4625	Repairs & Maintenance- Non-Build	0	0	160	160	49,989
46xx	Repairs & Maintenance- Equipment	0	0	3,370	3,370	3,600
4920	Other Current Charges	0	0	0	0	100
4980	Taxes	0	0	906	906	906
5180	Minor Furniture/Equipment	0	0	1,350	1,350	17,400
5210	Operating Supplies	0	0	57,336	57,336	62,772
5215	Uniforms	0	0	3,330	3,330	2,051
52xx	Fuel Purchases	0	0	11,756	11,756	9,710
5520	Training	0	0	0	0	300
	TOTAL OPERATING EXPENSES	0	0	331,242	355,640	395,039
CAPITAL OUTLAY						
6110	Land Costs	0	0	0	0	0
6210	Buildings	0	8,480	0	0	47,000
6310	Improvements other than Bldgs	22,500	16,876	10,000	10,000	14,000
	TOTAL CAPITAL OUTLAY	22,500	25,356	10,000	10,000	61,000
OTHER USES						
9941	Utilities Allocation	(14,980)	(11,635)	(207,209)	(207,209)	(53,488)
	TOTAL OTHER USES	(14,980)	(11,635)	(207,209)	(207,209)	(53,488)
	TOTAL GENERAL FUND APPROPRIATIONS	7,520	13,721	695,137	730,815	965,328

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	561,104	562,777	1,673	0.30%
Operating Expenses	331,242	395,039	63,797	19.26%
Capital Outlay	10,000	61,000	51,000	510.00%
Other Uses	(207,209)	(53,488)	153,721	-74.19%
TOTALS	695,137	965,328	270,191	38.87%

Significant Budget Changes:
Operating Expenses increased due to Contract Services (3410) and Repairs and Maintenance non buildings (4625). Capital Outlay increased for FY 15. The change in Other Uses is due a reduction in the percentage of this division that is cost allocated to the utilities.

Values & Goals

Value: Fiscal Responsibility

Goals:

- Implement Phase I of the Susan Street Master Plan
- Develop and implement a plan to dispose of vacant, non-buildable city properties
- Pursue grant opportunities for development of elements identified in the Venetian Gardens Master Plan
- Develop a viable sustainment plan for Mote Morris House and the Museum
- Develop and implement an annual work plan for Grounds division
- Document labor and material cost to maintain the grounds at City sites

Major Accomplishments:

- Vegetation removal at Monkey Island
- Downtown Streetscape improvements, tree plantings, irrigation repair, ground covers and annuals
- Implemented customer complaint/service request tracking system in order to resolve issues in a timely manner
- Landscape improvements at Leesburg Gymnasium
- Landscape and irrigation improvements along Canal Street
- New signage at the Athletic complexes

Performance Measures:

	2012-13	2013-14	2014-15
Areas maintained (acres per employee)	25	25	25
Areas maintained per sq ft	6,231,512	6,231,512	6,231,512
Maintain a customer satisfaction rating of 80% for park and grounds users.	N/A	80%	80%
Identify and utilize volunteer agencies or groups to adopt a park	N/A	2	5
Percent of staff available time charged directly to grounds maintenance tasks	N/A	94%	94%

N/A: This denotes a performance measure not previously tracked.

Personnel Schedule

Classification	2014	Change	2015	Amount
Administrative Assistant II[1]	0.50	(0.50)	0.00	0
Assistant Director of Public Works[2]	0.50	0.00	0.50	28,846
Crew Leader	1.00	(1.00)	0.00	0
Maintenance Supervisor	1.00	0.00	1.00	45,038
Maintenance Worker I	10.00	(4.00)	6.00	133,996
Maintenance Worker II	2.00	(1.00)	1.00	26,705
Nursery Technician	1.00	0.00	1.00	27,184
Trades Technician	1.00	(1.00)	0.00	0
Total	**17.00**	**(7.50)**	**9.50**	**261,769**

Notes: Allocations

Administrative Assistant II[1]
50%-5193, 50%-5194

Assistant Director of Public Works[2]
50%-5193, 50%-5194

Capital Outlay Schedule

Description	Amount
Signs for Downtown	25,000
Boom Lift	25,475
Thor Guard Lightning Protection (Pat Thomas)	11,000
Total	**61,475**

Public Works Department

Grounds Maintenance Division

Appropriations Detail

Appropriations Detail — Account # 001-5194-519

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	0	0	474,273	459,267	261,769
1310	Temporary Labor	0	0	16,240	16,240	12,672
1410	Overtime	0	0	6,680	6,680	2,000
1641	Vacation/Terms & Buyout	0	0	0	4,428	0
211x	FICA	0	0	34,403	32,894	18,107
2210	Retirement	0	0	63,241	62,488	36,734
23xx	Insurance	0	0	158,241	138,768	84,401
2410	Workers' Compensation	0	0	19,480	17,851	9,540
262x	Other Payroll Benefits	0	0	965	1,602	998
TOTAL PERSONAL SERVICES		0	0	773,523	740,218	426,221
OPERATING EXPENSES						
3410	Contract Services	0	0	29,260	29,260	167,310
4010	Travel	0	0	0	0	50
41xx	Communication	0	0	124	683	124
4210	Postage	0	0	48	48	48
4310	Utilities	0	0	92,771	92,771	82,234
4410	Rentals	0	0	9,660	9,660	9,420
4415	Internal Fleet Lease	0	0	80,484	80,484	17,957
4425	Land Leases	0	0	900	900	900
4510	Insurance	0	0	12,526	11,896	15,779
461x	Repairs & Maintenance- Vehicles	0	0	62,248	62,248	44,789
4620	Repairs & Maintenance- Building	0	0	7,640	7,640	0
4625	Repairs & Maintenance- Non-Build	0	0	155,892	155,892	46,010
46xx	Repairs & Maintenance- Equipment	0	0	1,005	1,005	580
4710	Printing & Binding	0	0	0	68	0
4810	Promotional Acitivities	0	0	999	999	1,818
5180	Minor Furniture/Equipment	0	0	2,825	2,825	4,050
5210	Operating Supplies	0	0	56,770	71,770	12,500
5215	Uniforms	0	0	4,522	4,522	1,886
52xx	Fuel Purchases	0	0	27,658	27,658	15,420
5410	Publications & Memberships	0	0	590	590	300
5520	Training	0	0	0	0	2,550
TOTAL OPERATING EXPENSES		0	0	545,922	560,919	423,725
CAPITAL OUTLAY						
6310	Improvements Other Than Bldgs	0	0	16,200	16,200	25,000
6410	Machinery & Equipment	0	0	7,000	7,000	36,475
TOTAL CAPITAL OUTLAY		0	0	23,200	23,200	61,475
OTHER USES						
9950	Contra- Expense	0	0	(10,516)	(10,516)	(10,516)
TOTAL OTHER USES		0	0	(10,516)	(10,516)	(10,516)
TOTAL GENERAL FUND APPROPRIATIONS		0	0	1,332,129	1,313,821	900,905

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	773,523	426,221	(347,302)	-44.90%
Operating Expenses	545,922	423,725	(122,197)	-22.38%
Capital Outlay	23,200	61,475	38,275	164.98%
Other Uses	(10,516)	(10,516)	0	0.00%
TOTALS	1,332,129	900,905	(431,224)	-32.37%

Significant Budget Changes:
The change is Personal Services and Operating Expenses is directly related to moving Athletic Fields ground maintenance back to Recreation (8125). Capital Outlay increased for FY 15.

Values & Goals

Value: Fiscal Responsibility

Goals:
- Examine alternative methods for services performed in-house to improve efficiency and cut costs
- List all component assemblies with book value in excess of $5K; document the condition and forecast 5 year replacement costs
- Execute annual CIP on schedule to avoid rollovers

Value: Professionalism

Goals:
- Ensure employees have the necessary training, knowledge, skills, and abilities
- Ensure employees have the necessary equipment to do their jobs
- Ensure that we are a safety conscious workforce
- Recognize high performing employees
- Ensure adequate staffing to meet the operational needs of the department

Major Accomplishments:
- Completed transition to new organizational structure
- Golf cart travel ordinance approved
- Organized and staffed a department safety committee

Performance Measures:

	2012-13	2013-14	2014-15
Functions evaluated /Functions Identified	2/8*	2/8	3/8
Systems analyzed/Total systems to analyze	0/10*	0/10	6/10
Percent of projects on schedule	75%*	80%	100%
Reportable, loss time accidents	N/A	0	0
Accidents with property damage greater than $1,000	3*	3	0

* Denotes an estimate for a measure that was not previously tracked

Personnel Schedule

Classification	2014	Change	2015	Amount
Deputy Director of Public Works[1]	0.10	0.00	0.10	7,793
Total	**0.10**	**0.00**	**0.10**	**7,793**

Notes: Allocations
Deputy Director of Public Works[1]
10%-5197,45%-5143,45%-5144

Appropriations Detail

Account # 001-5197-539

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	15,377	7,432	7,417	7,422	7,793
1410	Overtime	0	0	0	0	0
15xx	Bonuses/Incentives	0	60	0	0	0
1641	Vacation/Terms & Buyout	914	571	0	571	0
2110	FICA	1,242	592	543	591	577
221x	Retirement	1,363	1,970	1,028	1,167	1,156
23xx	Insurance	7,174	15,464	10,661	10,514	10,512
2410	Workers' Compensation	46	23	21	22	22
262x	Other Payroll Benefits	111	9	0	59	63
TOTAL PERSONAL SERVICES		26,227	26,121	19,670	20,346	20,123
OPERATING EXPENSES						
3130	Engineering Services	4,000	465	2,000	0	10,000
3410	Contract Services	0	1,000	0	99	0
4110	Communication	1,484	1,489	984	900	968
4210	Postage	34	225	50	75	100
4310	Utilities	9,343	8,484	10,000	9,000	10,000
4415	Internal Fleet Lease	2,352	2,352	2,079	2,079	1,039
4510	Insurance	2,539	2,760	532	506	390
461x	Repairs & Maintenance- Vehicles	1,320	1,320	816	1,032	612
4620	Repairs & Maintenance- Building	625	1,277	0	0	300
463x	Repairs & Maintenance- Equipment	1,170	920	360	360	320
4710	Printing & Binding	0	34	0	0	0
4911	Advertising	0	69	100	100	0
4920	Other Current Charges	0	100	0	0	0
4945	Injury/ Damage to Others	1,000	0	0	0	0
5180	Minor Furniture/Equipment	0	36	0	8	0
5210	Operating Supplies	615	814	500	1,000	800
5215	Uniforms	206	0	0	0	0
5230	Fuel Purchases	548	611	615	615	563
5410	Publications & Memberships	257	0	205	142	725
5520	Training	0	0	0	0	0
TOTAL OPERATING EXPENSES		25,493	21,956	18,241	15,916	25,817
OTHER USES						
9941	Utilities Allocation	(18,102)	(16,804)	(13,269)	(13,269)	(16,079)
TOTAL OTHER USES		(18,102)	(16,804)	(13,269)	(13,269)	(16,079)
TOTAL GENERAL FUND APPROPRIATIONS		33,618	31,273	24,642	22,993	29,861

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	19,670	20,123	453	2.30%
Operating Expenses	18,241	25,817	7,576	41.53%
Other Uses	(13,269)	(16,079)	(2,810)	21.18%
TOTALS	24,642	29,861	5,219	21.18%

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Community Development Department

Organization

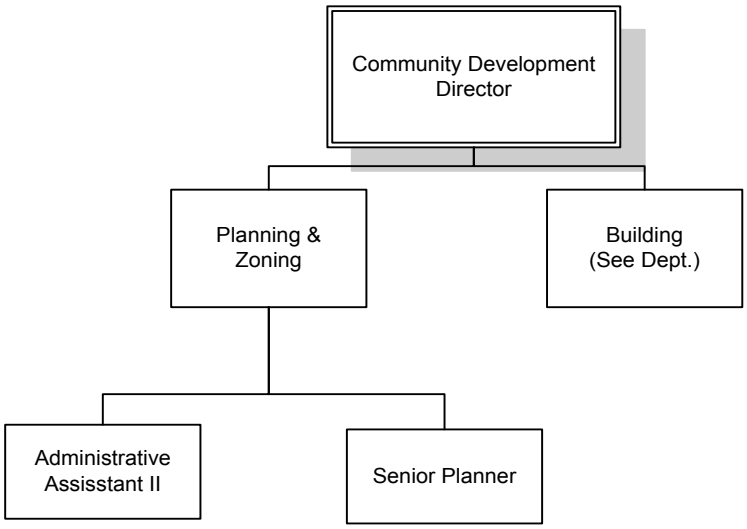
Bill Wiley, Community Development Director

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

Responsibilities:

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

Organizational Chart



Total Budget

$ 106,414 GF
130,061 AL
$ 236,475

Values & Goals

Value: Excellence in All We Do

Goals:

- Review and update the City Zoning Map to address inconsistencies between zoning and Future Land Use to provide accurate and timely data to all citizens and developers
- Review and process annexations which improve City form and provide significant job creation opportunities for the community
- Complete all Interlocal Service Boundary Agreements (ISBA) with Fruitland Park, Tavares and Lake County to help reduce service delivery costs
- Continue to review and amend the Land Development Code as needed for efficient and timely processes and procedures with fair and clear regulations
- Provide reviews for building permits, Development Review Committee (DRC), Historic Preservation Board (HPB) and Planning and Zoning Commission items within prescribed timeframe: Building permits (10 days), HPB & DRC (8-12 days), P & Z Commission (7-10 days)

Value: Open, Accessible Government

Goals:

- Continue to update the Community Development City web site and enhance ease of use and to provide more accessible information to the public
- Continue the transition of Community Development application and permit processing to new SunGuard ONESolution to streamline and enhance customer service capability

Value: Professionalism

Goals:

- Improve the way we assist the public with zoning, land use, impact fees, historic preservation, flood zones and development processes
- Continue to emphasize excellence in customer service, phone calls will be answered by the end of two rings and minor requests will be addressed within 24 hours

Major Accomplishments:

- Completed additional amendments to Land Development Code that increased clarity and usability of the code
- Created and implemented a Landscape and Corridor Design Grant program using previously assigned dollars
- Utilized the existing CRA (Community Redevelopment Area) Sign Grant Program to help decrease non-conforming signs in existing CRAs
- Assisted banks, insurance companies and property owners in utilizing the new FEMA flood maps to clearly define properties located within flood prone areas and reduce insurance costs for homeowners

Performance Measures:

	2012-13	2013-14	2014-15
Variance Cases	7	3	3
Rezoning Cases	10	10	5
Planned Unit Development Cases	7	7	5
Comp Plan- Small scale amendments	5	4	5
Comp Plan- Large scale amendments	3	4	5
Annexation Cases	8	8	3
Plat Approval Cases	1	1	0
Ordinance amendments	5	3	5
Conditional use permits	12	8	5
Special Events/Temp Use	24	24	45
Misc. (tree/alcohol/zoning letter/lic. agreements	49	41	42

Personnel Schedule

Classification	2014	Change	2015	Amount
Administrative Assistant II[2]	1.25	0.00	1.25	36,712
Community Development Director[1]	0.70	0.00	0.70	58,343
Senior Planner	1.00	0.00	1.00	50,434
Total	**2.95**	**0.00**	**2.95**	**145,489**

Notes: Allocations

Community Development Director[1]
70%-6151, 30%-6131

Administrative Assistant II[2]
75%-6131, 25%-6151

Community Development Department

Planning & Zoning Division

Appropriations Detail

Appropriations Detail — Account # 001-6151-515

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	132,775	138,819	138,482	138,558	145,489
15xx	Bonuses/Incentives	0	2,361	0	0	0
1641	Vacation/Terms & Buyout	3,431	403	0	0	0
2110	FICA	10,318	10,326	10,083	10,207	10,640
221x	Retirement	10,796	13,484	13,637	13,641	13,012
23xx	Insurance	21,279	29,294	25,429	24,356	24,315
2410	Workers' Compensation	386	396	388	388	408
26xx	Other Payroll Benefits	1,584	701	736	555	586
	TOTAL PERSONAL SERVICES	180,569	195,784	188,755	187,705	194,450
OPERATING EXPENSES						
31xx	Professional Services	5,325	675	1,500	1,500	1,500
3410	Contract Services	40,996	18,609	6,417	6,417	6,417
4010	Travel	15	10	1,000	1,000	1,000
4110	Communication	0	0	0	0	0
4210	Postage	2,104	2,814	1,600	2,000	2,000
4310	Utilities	5,798	5,536	7,500	7,500	7,500
4415	Internal Fleet Lease	2,326	2,326	2,057	2,057	1,029
4510	Insurance	1,854	1,121	1,128	1,007	1,015
461x	Repairs & Maintenance- Vehicles	1,360	1,336	937	937	676
463x	Repairs & Maintenance- Equipment	8,926	10,768	4,760	5,260	7,560
4710	Printing & Binding	609	283	250	250	100
4810	Promotional Activities	425	46	50	50	50
4911	Advertising	4,434	4,863	1,500	1,500	3,000
4920	Other Current Charges	739	2,999	0	0	3,000
4930	Recognitions & Awards	122	0	100	100	100
5180	Minor Furniture/Equipment	27	27	50	50	0
5210	Operating Supplies	3,229	4,206	4,000	4,000	4,000
5230	Fuel Purchases	865	944	796	796	913
5410	Publications & Memberships	2,126	658	1,165	1,165	1,165
5520	Training	0	0	1,000	1,000	1,000
	TOTAL OPERATING EXPENSES	81,280	57,221	35,810	36,589	42,025
GRANTS AND AIDS						
8211	Matching Sign Grant	8,000	0	0	0	0
	TOTAL GRANTS AND AIDS	8,000	0	0	0	0
OTHER USES						
9941	Utilities Allocation	(148,416)	(137,750)	(123,511)	(123,362)	(130,061)
	TOTAL OTHER USES	(148,416)	(137,750)	(123,511)	(123,362)	(130,061)
	TOTAL GENERAL FUND APPROPRIATIONS	121,433	115,255	101,054	100,932	106,414

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	188,755	194,450	5,695	3.02%
Operating Expenses	35,810	42,025	6,215	17.36%
Other Uses	(123,511)	(130,061)	(6,550)	5.30%
TOTALS	101,054	106,414	5,360	5.30%

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Housing & Economic Development Department

Organization

Kenneth L. Thomas, Housing & Economic Development Director

The Housing & Economic Development 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

Total Budget

$ 173,409 GF

Values & Goals

Value: Excellence in All We Do

Goals:
- Create an environment which provides for the diverse housing needs of the community, and increases the quality of life in all of Leesburg.
- Purchase and renovate single family homes for first time homebuyers
- Offer affordable rental properties to provide a stepping stone for home ownership
- Market County Road 470 Commercial and Industrial Center
- Maintain and enhance the business retention and expansion program
- Maintain an accurate list of vacant commercial properties for sale or lease
- Maintain a data base of manufacturing and distribution companies in the area

Value: Open, Accessible Government

Goals:
- Improve workforce development and education through strong working relationships with Lake County Economic Development, Career Source, Goodwill Industries, Lake Technical College and Lake Sumter State College.
- Coordinate the needs of the business community with the resources offered at the Leesburg Business Incubator in partnership with the University of Central Florida Small Business Development Center
- Maintain demographic information pertaining to the City of Leesburg and Lake County

Value: Fiscal Responsibility

Goals:
- Facilitate the Neighborhood Stabilization Program (NSP) in partnership with Lake County Housing
- Pursue purchase of additional multi-family properties in partnership with Lake County Housing SHIP program funding to create a housing incubation program.
- Educate, equip, and assist families to be financially responsible

Major Accomplishments:
- Conducted company visits to local businesses
- Provided home buying counseling to over 50 residents
- Completed Pavilion installation and park benches at Berry Park
- Purchased and sold foreclosed properties to first time home buyers
- Coordinated the Small Business Administration (SBA) workshop that provided local start-ups and existing business owners with the tools and resources to start and operate a business
- Secured a $750,000 CDBG funds to install underground utilities in Carver Heights and improve stormwater drainage.
- Assisted in receiving grant funds for the Airport seaplane ramp
- Completed renovation of a twelve (12) unit apartment complex to facilitate a housing incubation program.

Performance Measures:

	2012-13	2013-14	2014-15
New jobs created	75	70	70
Jobs retained	35	45	45
New businesses created	27	10	10
Businesses retained	4	5	5
Number of businesses assisted	184	100	100
Community & neighborhood associations assisted	3	3	5

Personnel Schedule

Classification	2014	Change	2015	Amount
Director of Housing & Economic Dev.	1.00	0.00	1.00	86,908
Total	**1.00**	**0.00**	**1.00**	**86,908**

Appropriations Detail

Account # 001-6254-554

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	126,315	108,198	82,721	82,768	86,908
1310	Temporary Labor	0	6,032	0	7,904	0
1641	Vacation/Terms & Buyouts	0	11,985	0	3,182	0
2110	FICA	9,631	9,439	6,136	6,990	6,455
221x	Retirement	8,028	8,696	4,137	4,903	4,345
23xx	Insurance	23,622	21,245	15,686	15,523	15,503
2410	Workers' Compensation	360	353	232	263	244
26xx	Other Payroll Benefits	2,939	2,759	2,748	2,745	2,748
	TOTAL PERSONAL SERVICES	170,895	168,707	111,660	124,278	116,203
OPERATING EXPENSES						
31xx	Professional Services	1,612	2,843	0	695	0
3410	Contract Services	20,048	22,451	15,000	15,000	15,000
4010	Travel	98	1,734	2,500	2,500	2,000
4110	Communication	3,865	3,840	3,610	3,610	3,610
4210	Postage	84	45	500	500	150
4310	Utilities	21,811	19,131	21,000	21,000	21,000
4410	Rentals	0	78	0	0	0
4510	Insurance	2,064	1,644	1,740	0	1,582
462x	Repairs & Maintenance- Buildings	266	96	100	116	0
463x	Repairs & Maintenance- Equipment	3,654	3,670	3,400	3,400	3,250
4710	Printing & Binding	118	27	200	200	200
48xx	Promotional Activities	465	111	250	250	250
49xx	Advertising	0	246	0	185	0
5180	Minor Furniture/Equipment	490	0	0	195	0
52xx	Operating Supplies	4,944	2,465	3,500	3,500	2,000
5410	Publications & Memberships	7,947	5,411	5,164	5,164	5,164
5520	Training	275	3,709	3,500	3,500	3,000
	TOTAL OPERATING EXPENSES	67,741	67,501	60,464	59,815	57,206
CAPITAL OUTLAY						
6810	NSP Properties	10,293	89,988	0	0	0
	TOTAL CAPITAL OUTLAY	10,293	89,988	0	0	0
OTHER USES						
9101	Transfer to General Fund	0	7,026	0	0	0
9941	Utilities Allocation	(52,387)	(56,654)	(51,637)	(55,228)	0
9950	Contra Expense	(57,829)	(42,303)	0	0	0
	TOTAL OTHER USES	(110,216)	(91,931)	(51,637)	(55,228)	0
	TOTAL GENERAL FUND APPROPRIATIONS	138,713	234,265	120,487	128,865	173,409

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	111,660	116,203	4,543	4.07%
Operating Expenses	60,464	57,206	(3,258)	-5.39%
Other Uses	(51,637)	0	51,637	-100.00%
TOTALS	120,487	173,409	52,922	43.92%

Significant Changes:
The change in Other Uses is related to the Cost Allocation being removed. This division was 30% allocated to the utilities, in FY 14-15 this allocation is being removed and this division will not be allocated.

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Library Department

Organization

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:

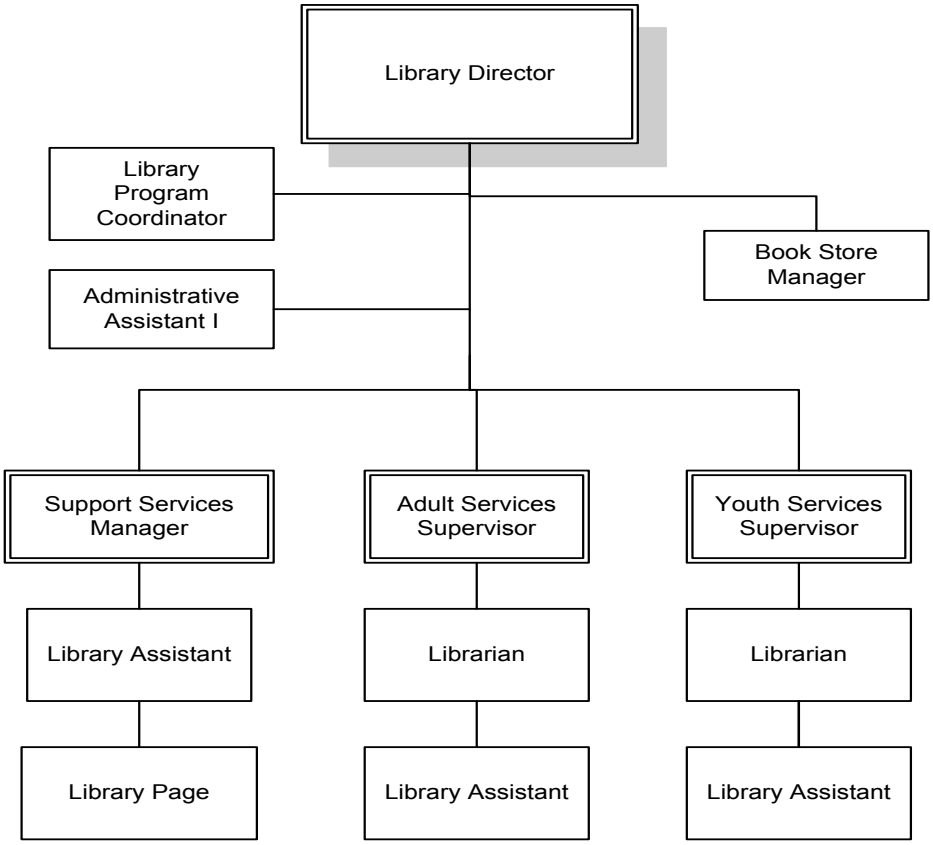
Adult Services
- ·Collection Development
- ·Reference
- ·Genealogy & Local History
- ·Reader's advisory
- ·Programs
- ·Public Computers
- ·Adult Literacy
- ·Community Outreach

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



Total Budget

$ 1,462,796 GF

Library Department

Library Division

Values & Goals

Values & Goals

Value: Excellence in All We Do

Goals:

- Expand access to the library from five (5) to six (6) days per week, with an increase of five (5) open hours per week, an increase from fifty-two (52) to fifty-seven (57) hours per week
- Maintain online access to the library online catalog and databases 24/7 through the library website with patron access to their individual account for renewals and reserves
- Continue to build staff competencies through webinars, workshops and annual Staff Development Day

Value: Open, Accessible Government

Goals:

- Provide virtual reference through librarian@leesburgflorida.gov during all library hours
- Continue to participate in the online "Ask-A-Librarian" program, Florida's Virtual Reference Service
- Promote library services and programming through the online calendar, social media sites, local news media including Lake Front TV, on-site monitors, printed flyers, utility mailer inserts, and the library and county websites
- Provide information about the library to citizens through public speaking engagements, the library's monthly newsletter and calendar, social media pages, and the library website

Value: Fiscal Responsibility

Goals:

- Pursue the establishment of a public foundation for the library to apply for, and accept, funds from a variety of sources, including individuals, foundations, and government agencies
- Expand the ability to collect overdue fines and lost item replacement costs through implementation of credit/debit card acceptance through the Integrated Library System
- Work to increase FY 2014–2015 circulation of library materials for higher allocation of available funding through the Lake County Library System
- Assist the Friends of the Leesburg Library, Inc. in its fundraising efforts

Value: A Caring Organization

Goals:

- Continue to expand early literacy efforts through weekly outreach visits to day care centers, participation in community family resource fairs and school events (Backpack fair, parents' night) and other events for children and families
- Continue the partnership with the County library system for adult literacy programs, including basic literacy, pre-GED and other educational programs
- Continue to participate with local non-profit organizations on projects intended to improve the quality of life for Leesburg residents

Major Accomplishments:

- Held the 1st Literary Arts Festival in partnership with the Leesburg Art Festival, with six (6) authors and five (5) adult storytellers participating
- Maintained *Helping Hand Tuesdays* to offer one-on-one counseling by social service agency representatives every Tuesday at the library, with more than 1,000 residents receiving one-on-one job counseling, individual help applying for Medicaid/Food Stamps/Temporary Cash Assistance, and assistance with seniors' Medicare & health insurance questions
- Held the 3rd Annual Local Authors Showcase with twenty (20) children's authors and illustrators participating and more than three hundred (300) attending
- Experienced a four percent (4%) increase in annual circulation, twenty-one percent (21%) increase in questions answered, and a thirty-six percent (36%) increase in program attendance

Performance Measures

	2012 -13	2013-14	2014-15
Public service hours	2,624	2,624	2,866
Total number of registered borrowers	18,457	20,000	21,500
Total holdings (volumes)	148,520	150,000	152,000
Circulation			
Adult	288,385	290,000	310,000
Juvenile	63,699	66,000	75,000
Total circulation	352,084	355,000	385,000
Circulation per hour	134.18	135.29	134.34
Circulation per borrower	19.08	17.75	17.91
Public computer use	115,637	115,000	115,000
Use per hour	44.07	43.83	40.13
Reference transactions	95,265	100,000	112,000
Queries per hour	36.31	38.11	39.08
System loans (County transactions)			
Received from other libraries	32,722	32,000	32,000
Sent to other libraries	67,868	68,500	69,500
Programming			
Adult programs	175	175	200
Adult program attendance	4,185	4,500	4,800
Young adult programs	55	60	75
Young adult program attendance	1,589	1,735	2,165
Juvenile programs	297	300	320
Juvenile program attendance	11,143	11,250	12,000
Total programs	527	535	595
Total program attendance	16,917	17,485	18,965
Library visits	234,145	240,000	265,000

Personnel Schedule

Classification	2014	Change	2015	Amount
Administrative Assistant I	1.00	0.00	1.00	39,902
Adult Services Supervisor	1.00	0.00	1.00	40,427
Circulation Supervisor	1.00	(1.00)	0.00	0
Librarian	3.00	0.00	3.00	95,365
Library Assistant	8.00	0.00	8.00	182,729
Library Assistant/Adult Services	2.00	0.00	2.00	52,183
Library Director	1.00	0.00	1.00	77,750
Library Program Coordinator	0.00	1.00	1.00	35,107
Support Services Manager	1.00	0.00	1.00	37,061
Youth Services Supervisor	1.00	0.00	1.00	32,976
Total Full Time	**19.00**	**0.00**	**19.00**	**593,500**
Librarian	1.00	0.00	1.00	15,264
Library Assistant	3.00	0.00	3.00	33,227
Library Page	3.00	0.00	3.00	31,385
Total Part Time	**7.00**	**0.00**	**7.00**	**79,876**
Book Store Manager (Paid Thru Friends)	1.00	0.00	1.00	6,367
Librarian	1.00	(1.00)	0.00	0
Library Assistant Temp	1.00	1.00	2.00	19,366
Total Temporary Labor	**3.00**	**0.00**	**3.00**	**25,733**
Total Number of Positions	**29.00**	**0.00**	**29.00**	**699,109**

Library Department

Library Division

Appropriations Detail

Appropriations Detail — Account # 001-7111-571

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
1210	Regular Salaries & Wages	580,844	580,817	575,432	570,574	593,501
1220	Permanent/ Part time Salaries & Wages	70,191	66,551	77,733	81,060	79,877
1310	Temporary Labor	12,547	12,757	21,369	21,369	25,731
15xx	Bonuses/Incentives	0	12,171	0	0	0
1641	Vacation/Terms & Buyout	3,734	8,731	0	4,046	0
2110	FICA	48,474	48,876	48,315	48,061	48,916
221x	Retirement	40,538	56,450	58,208	58,890	58,184
23xx	Insurance	173,123	165,688	153,897	154,953	154,435
2410	Workers' Compensation	1,886	1,907	1,889	1,854	1,898
26xx	Other Employee Benefits	1,298	1,712	1,248	2,807	2,828
	TOTAL PERSONAL SERVICES	932,635	955,660	938,091	943,614	965,370
OPERATING EXPENSES						
31xx	Professional Services	192	0	400	400	400
3410	Contract Services	2,844	7,075	2,137	8,000	2,200
4010	Travel	474	101	400	400	400
4110	Communication	2,742	2,738	3,100	3,100	1,700
4210	Postage	1,866	2,612	1,600	1,600	1,600
4310	Utilities	113,341	114,059	131,171	125,308	163,214
4410	Rentals	10,493	15,000	15,450	15,450	15,000
4510	Insurance	17,271	19,150	19,923	19,863	18,625
4620	Repairs & Maintenance- Building	15,651	13,263	15,428	15,428	12,742
46xx	Repairs & Maintenance- Equipment	35,733	28,902	27,074	27,074	24,745
4710	Printing & Binding	3,171	1,610	2,500	2,500	2,100
4810	Promotional Activities	1,644	2,777	1,000	1,000	1,000
4911	Advertising	0	37	100	100	100
4920	Other Current Charges	1,275	1,754	1,000	1,000	1,850
4980	Taxes	1,616	1,618	1,800	1,605	1,700
5180	Minor Furniture/Equipment	5,393	4,677	17,400	28,841	4,000
5210	Operating Supplies	38,765	54,976	50,000	50,000	40,000
5410	Publications & Memberships	41,974	38,841	53,700	53,700	45,550
541x	Library Materials	171,214	150,549	160,000	160,000	160,000
5520	Training	940	275	750	750	500
	TOTAL OPERATING EXPENSES	466,599	460,014	504,933	516,119	497,426
CAPITAL OUTLAY						
6410	Machinery & Equipment	5,079	7,099	0	0	0
	TOTAL CAPITAL OUTLAY	5,079	7,099	0	0	0
OTHER USES						
9950	Contra Expense	(3,985)	0	0	0	0
	TOTAL OTHER USES	(3,985)	0	0	0	0
	TOTAL GENERAL FUND APPROPRIATIONS	1,400,328	1,422,773	1,443,024	1,459,733	1,462,796

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	938,091	965,370	27,279	2.91%
Operating Expenses	504,933	497,426	(7,507)	-1.49%
TOTALS	1,443,024	1,462,796	19,772	1.37%

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Recreation Department

Organization

Jakki Cunningham Perry, Human Services 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

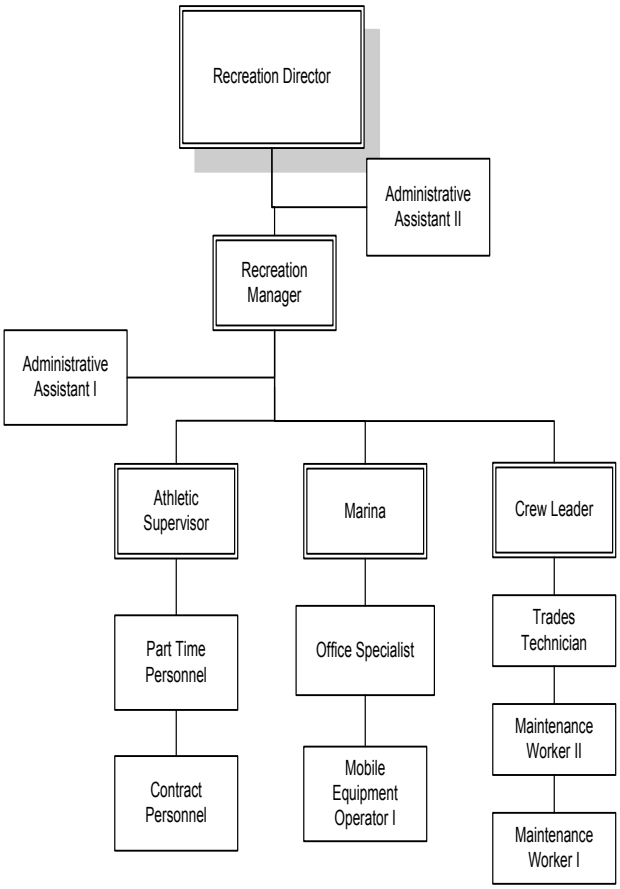
Programs

·Provide athletic, cultural, and Leisure programs

Marina

·Operation

Organizational Chart



Total Budget

$ 1,493,832 GF

Recreation Department

Administration Division

Appropriations Detail

Appropriations Detail — Account # 001-8121-572

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	121,542	82,039	0	0	0
1310	Temporary Labor	6	390	0	0	0
1410	Overtime	6	59	0	0	0
15xx	Bonuses/Incentives	0	1,155	0	0	0
1641	Vacation/Terms & Buyout	6,139	15,971	0	0	0
2110	FICA	10,159	7,678	0	0	0
221x	Retirement	10,902	12,283	0	0	0
23xx	Insurance	29,484	32,539	0	0	0
2410	Workers' Compensation	362	503	0	0	0
26xx	Other Payroll Benefits	5,110	2,042	0	0	0
	TOTAL PERSONAL SERVICES	183,710	154,659	0	0	0
OPERATING EXPENSES						
3410	Contract Services	25,293	24,186	0	0	0
4010	Travel	0	17	0	0	0
4110	Communication	800	283	0	0	0
4210	Postage	239	126	0	0	0
4310	Utilities	29,793	30,409	0	0	0
4410	Rentals	8,484	9,468	0	0	0
4415	Internal Fleet Lease	15,917	10,713	0	0	0
4510	Insurance	15,345	19,005	0	0	0
461x	Repairs & Maintenance- Vehicles	4,340	2,402	0	0	0
46xx	Repairs & Maintenance- Equipment	1,176	1,181	0	0	0
4710	Printing & Binding	2,343	5,198	0	0	0
4810	Promotional Activities	465	794	0	0	0
4920	Other Current Charges	1,059	1,337	0	0	0
5180	Minor Furniture/Equipment	206	0	0	0	0
5210	Operating Supplies	1,482	892	0	0	0
5230	Fuel Purchases	644	631	0	0	0
5410	Publications & Memberships	839	742	0	0	0
5520	Training	95	0	0	0	0
	TOTAL OPERATING EXPENSES	108,520	107,384	0	0	0
CAPITAL OUTLAY						
6310	Improvements other than Bldgs	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
	TOTAL GENERAL FUND APPROPRIATIONS	292,230	262,043	0	0	0

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	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 Recreation department and Public Works department were reorganized. Budgets were moved to Recreation programs (8125) and Public Works Facilities (5193) and Grounds (5194) in FY 14.

Recreation Department

Pools Division

Appropriations Detail

Appropriations Detail — Account # 001-8122-572

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	12,379	7,639	0	0	0
1310	Temporary Labor	55,191	48,445	0	0	0
1410	Overtime	0	0	0	0	0
1641	Vacation/ Terms & Buyout	417	265	0	0	0
2110	FICA	5,175	4,284	0	0	0
2210	Retirement	1,110	1,032	0	0	0
23xx	Insurance	3,069	1,952	0	0	0
2410	Workers' Compensation	2,335	2,046	0	0	0
26xx	Other Payroll Benefits	115	75	0	0	0
	TOTAL PERSONAL SERVICES	79,791	65,738	0	0	0
OPERATING EXPENSES						
4110	Communication	1,769	1,411	0	0	0
4310	Utilities	24,496	36,615	0	0	0
4410	Rentals	270	0	0	0	0
4510	Insurance	781	741	0	0	0
461x	Repairs & Maintenance- Vehicles	108	5,093	0	0	0
4620	Repairs & Maintenance- Building	3,923	5,154	0	0	0
4625	Repairs & Maintenance- Non-Build	409	787	0	0	0
46xx	Repairs & Maintenance- Equipment	70	35	0	0	0
4710	Printing & Binding	0	345	0	0	0
4920	Other Current Charges	500	563	0	0	0
5180	Minor Furniture/Equipment	8,505	2,038	0	0	0
5210	Operating Supplies	4,277	3,898	0	0	0
5215	Uniforms	0	1,099	0	0	0
5280	Chemicals	14,717	12,875	0	0	0
5520	Training	932	906	0	0	0
	TOTAL OPERATING EXPENSES	60,757	71,560	0	0	0
CAPITAL OUTLAY						
6410	Machinery & Equipment	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
OTHER USES						
9950	Contra Expense	(260)	(270)	0	0	0
	TOTAL OTHER USES	(260)	(270)	0	0	0
	TOTAL GENERAL FUND APPROPRIATIONS	140,288	137,028	0	0	0

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	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 Recreation department and Public Works department were reorganized. Budgets were moved to Recreation programs (8125) and Public Works Facilities (5193) and Grounds (5194) in FY 14.

Recreation Department

Community Facilities Division

Appropriations Detail

Appropriations Detail — Account # 001-8123 & 8131-57x

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES					
12xx Regular Salaries & Wages	59,099	58,873	0	0	0
1410 Overtime	8,933	9,611	0	0	0
1530 Bonuses/Incentives	0	1,836	0	0	0
1641 Vacation/Terms & Buyout	1,776	1,590	0	0	0
2110 FICA	5,089	5,179	0	0	0
221x Retirement	5,301	8,153	0	0	0
23xx Insurance	18,742	17,370	0	0	0
2410 Workers' Compensation	2,844	2,873	0	0	0
26xx Other Payroll Benefits	81	204	0	0	0
TOTAL PERSONAL SERVICES	101,865	105,689	0	0	0
OPERATING EXPENSES					
3410 Contract Services	1,031	0	0	0	0
41xx Communication	1,002	1,178	0	0	0
4310 Utilities	40,545	39,825	0	0	0
4415 Internal Fleet Lease	2,104	2,104	0	0	0
4510 Insurance	1,123	1,163	0	0	0
461x Repairs & Maintenance- Vehicles	1,927	3,559	0	0	0
4620 Repairs & Maintenance- Building	10,125	7,291	0	0	0
4625 Repairs & Maintenance- Non-Build	2,052	2,538	0	0	0
46xx Repairs & Maintenance- Equipment	320	649	0	0	0
5180 Minor Furniture/Equipment	5,313	333	0	0	0
5210 Operating Supplies	4,238	1,886	0	0	0
5215 Uniforms	344	585	0	0	0
5230 Fuel Purchases	1,339	1,309	0	0	0
TOTAL OPERATING EXPENSES	71,463	62,420	0	0	0
CAPITAL OUTLAY					
6410 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL GENERAL FUND APPROPRIATIONS	173,328	168,109	0	0	0

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	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 Recreation department and Public Works department were reorganized. Budgets were moved to Recreation programs (8125) and Public Works Facilities (5193) and Grounds (5194) in FY 14.

Recreation Department

Parks Division

Appropriations Detail

Appropriations Detail — Account # 001-8124-572

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	260,987	251,946	0	0	0
1310	Temporary Labor	3,187	9,684	0	0	0
1410	Overtime	478	331	0	0	0
15xx	Bonuses/Incentives	0	4,105	0	0	0
1641	Vacation/Terms & Buyout	4,224	10,284	0	0	0
211x	FICA	19,335	19,835	0	0	0
2210	Retirement	21,653	32,701	0	0	0
23xx	Insurance	96,372	80,049	0	0	0
2410	Workers' Compensation	9,057	9,304	0	0	0
262x	Other Payroll Benefits	642	724	0	0	0
	TOTAL PERSONAL SERVICES	415,935	418,963	0	0	0
OPERATING EXPENSES						
31xx	Professional Services	29,515	0	0	0	0
3410	Contract Services	4,570	1,791	0	0	0
41xx	Communication	606	186	0	0	0
4210	Postage	32	0	0	0	0
4310	Utilities	87,546	61,585	0	0	0
4410	Rentals	28	0	0	0	0
4415	Internal Fleet Lease	37,752	37,299	0	0	0
4425	Land Leases	600	1,050	0	0	0
4510	Insurance	11,528	10,291	0	0	0
461x	Repairs & Maintenance- Vehicles	32,856	27,389	0	0	0
4620	Repairs & Maintenance- Building	937	5,650	0	0	0
4625	Repairs & Maintenance- Non-Build	107,117	103,095	0	0	0
46xx	Repairs & Maintenance- Equipment	260	315	0	0	0
4810	Promotional Acitivities	297	281	0	0	0
4911	Advertising-Other Ads	325	227	0	0	0
4945	Injury/ Damage to Others	1,077	0	0	0	0
4980	Taxes	906	906	0	0	0
5180	Minor Furniture/Equipment	10,329	8,596	0	0	0
5210	Operating Supplies	11,234	21,531	0	0	0
5215	Uniforms	1,271	1,828	0	0	0
52xx	Fuel Purchases	21,752	21,547	0	0	0
5410	Publications & Memberships	0	167	0	0	0
5520	Training	0	0	0	0	0
	TOTAL OPERATING EXPENSES	360,538	303,734	0	0	0
CAPITAL OUTLAY						
6310	Improvements Other Than Bldgs	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
OTHER USES						
9950	Contra- Expense	(46,628)	(46,500)	0	0	0
	TOTAL OTHER USES	(46,628)	(46,500)	0	0	0
TOTAL GENERAL FUND APPROPRIATIONS		729,845	676,197	0	0	0

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	0	0	0.00%
Operating Expenses	0	0	0	0.00%
Other Uses	0	0	0	0.00%
TOTALS	0	0	0	0.00%

Significant Budget Changes:
The Recreation department and Public Works department were reorganized. Budgets were moved to Recreation programs (8125) and Public Works Facilities (5193) and Grounds (5194) in FY 14.

Values & Goals

Value: Fiscal Responsibility

Goals:
- Implement a new facility sponsorship program to aid in the cost of programs
- Develop programs/incentives to aide in raising attendance for lap swim and Dabney poll open swim
- Conduct ongoing internal audits to ensure financial and cash handling policies and procedures are followed.

Value: Excellence in all we do

Goals:
- Partner with local competitive programs to raise participation and the level of play in City recreational programs
- Educate and train aquatic staff members to effectively provide a safe environment where all patrons can come to exercise, play, or relax
- Provide a secure and clean aquatic environment for the public and staff

Value: A Caring Organization

Goals:
- Schedule and monitor pools year round to ensure timely maintenance, repair and upkeep.
- Provide new City sponsored special events throughout the year
- Continue to provide affordable programs for our local youth through sponsorships and volunteers

Major Accomplishments:
- Hosted a Babe Ruth baseball tournament for Sleepy Hollow and Pat Thomas in June
- Revamped the Baseball/Softball opening ceremonies to showcase our Sleepy Hollow Complex
- Reintroduced Adult Softball Leagues back into our Recreation program lineup.
- Partnered with other local cities to participate in a county-wide Water Safety Day at our Venetian Gardens pool
- Completed successful Pop Warner program
- 2013 Baseball Opening Day Ceremonies – approximate attendance of 1,100

Performance Measures:

	2012-13	2013-14	2014-15
Pool attendance (Lap Swim, Open Swim Venetian Gardens & Dabney, Swim Lesson Registrations)	3,033	3,450	9,688
Gymnasium (Youth Travel Sports, Youth Basketball & Smart Start, Adult Programs, 2013-14 Open Gym)	11,106	11,408	23,035
Susan Street/Sleepy Hollow (Flag Football, Soccer, Baseball, Softball, Pop Warner)	739	957	1,918

Personnel Schedule

Classification	2014	Change	2015	Amount
Administrative Assistant I	1.00	0.00	1.00	27,184
Administrative Assistant II	0.00	1.00	1.00	43,114
Athletic Supervisor	3.00	(1.00)	2.00	77,315
Crew Leader	0.00	1.00	1.00	47,573
Human Services Director	0.10	(0.10)	0.00	0
Maintenance Worker I	0.00	4.00	4.00	96,305
Maintenance Worker II	0.00	1.00	1.00	28,562
Office Specialist	1.00	(1.00)	0.00	0
Recreation Director	0.00	1.00	1.00	80,000
Recreation Manager	0.00	1.00	1.00	52,863
Trades Technician	0.00	1.00	1.00	36,734
Total	**5.10**	**7.90**	**13.00**	**489,650**

Recreation Department

Programs

Appropriations Detail

Appropriations Detail — Account # 001-8125-572

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES					
12xx Regular Salaries & Wages	0	0	184,122	178,103	489,650
1310 Temporary Labor	0	0	75,399	75,399	80,419
1410 Overtime	0	0	100	100	4,675
1641 Vacation/Terms & Buyout	0	0	0	2,319	0
2110 FICA	0	0	13,588	13,688	35,752
221x Retirement	0	0	18,152	17,303	33,325
23xx Insurance	0	0	81,414	63,602	144,455
2410 Workers' Compensation	0	0	7,787	5,510	14,552
262x Other Payroll Benefits	0	0	1,029	1,412	5,567
TOTAL PERSONAL SERVICES	0	0	381,591	357,436	808,395
OPERATING EXPENSES					
31xx Professional Services	0				
3410 Contract Services	0	0	2,400	4,000	4,150
4010 Travel	0	0	500	500	510
41xx Communication	0	0	3,171	2,771	3,849
4210 Postage	0	0	238	216	250
4310 Utilities	0	0	246,245	247,814	212,110
4410 Rentals	0	0	270	270	1,875
4415 Internal Fleet Lease	0	0	3,288	4,689	17,567
4510 Insurance	0	0	7,860	7,860	10,147
461x Repairs & Maintenance- Vehicles	0	0	4,829	1,812	13,998
46xx Repairs & Maintenance- Equipment	0	0	200	3,505	8,590
4710 Printing & Binding	0	0	4,362	4,346	4,440
4810 Promotional Activities	0	0	1,215	1,215	1,010
4911 Advertising- Other Ads	0	0	31	31	375
4920 Other Current Charges	0	0	1,600	1,600	1,650
4930 Recognitions & Awards	0	0	7,701	9,232	13,810
5180 Minor Furniture/Equipment	0	0	6,360	6,360	18,160
5210 Operating Supplies	0	0	12,984	13,432	77,542
5215 Uniforms	0	0	2,462	2,532	4,414
5216 Team Uniforms	0	0	14,042	14,484	24,067
5230 Fuel Purchases	0	0	1,725	3,467	11,401
5280 Chemicals	0	0	12,340	12,340	12,565
5410 Publications & Memberships	0	0	2,237	1,997	3,270
5520 Training	0	0	1,555	1,555	1,630
TOTAL OPERATING EXPENSES	0	0	337,615	346,028	447,380
TOTAL GENERAL FUND APPROPRIATIONS	0	0	719,206	703,464	1,255,775

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	381,591	808,395	426,804	111.85%
Operating Expenses	337,615	447,380	109,765	32.51%
TOTALS	719,206	1,255,775	536,569	74.61%

Significant Budget Changes:
The change is Personal Services and Operating Expenses is directly related to moving Athletic Fields ground maintenance from Public Works Grounds (5194).

Recreation Department

Gymnasium

Appropriations Detail

Appropriations Detail — Account # 001-8126-572

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES					
12xx Regular Salaries & Wages	65,974	51,131	0	0	0
1310 Temporary Labor	2,817	5,297	0	0	0
1410 Overtime	0	216	0	0	0
1530 Bonuses/Incentives	0	842	0	0	0
1641 Vacation/Terms & Buyout	4,299	1,753	0	0	0
2110 FICA	5,088	4,216	0	0	0
221x Retirement	5,918	6,279	0	0	0
23xx Insurance	24,148	14,870	0	0	0
2410 Workers' Compensation	1,133	1,603	0	0	0
262x Other Payroll Benefits	513	432	0	0	0
TOTAL PERSONAL SERVICES	109,890	86,639	0	0	0
OPERATING EXPENSES					
3410 Contract Services	40	215	0	0	0
41xx Communication	957	838	0	0	0
4310 Utilities	32,805	30,688	0	0	0
4415 Internal Fleet Lease	3,720	3,720	0	0	0
4510 Insurance	1,298	1,038	0	0	0
461x Repairs & Maintenance- Vehicles	2,651	3,659	0	0	0
4620 Repairs & Maintenance- Building	4,395	3,348	0	0	0
4625 Repairs & Maintenance- Non-Build	172	2,594	0	0	0
46xx Repairs & Maintenance- Equipment	2,816	2,620	0	0	0
4710 Printing & Binding	65	0	0	0	0
4920 Other Current Charges	0	1,183	0	0	0
4930 Recognitions & Awards	1,162	937	0	0	0
5180 Minor Furniture/Equipment	164	731	0	0	0
5210 Operating Supplies	1,715	5,642	0	0	0
5215 Uniforms	30	529	0	0	0
5216 Team Uniforms	2,841	1,979	0	0	0
5230 Fuel Purchases	1,638	1,970	0	0	0
5410 Publications & Memberships	83	0	0	0	0
TOTAL OPERATING EXPENSES	56,552	61,691	0	0	0
TOTAL GENERAL FUND APPROPRIATIONS	166,442	148,330	0	0	0

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	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 Recreation department and Public Works department were reorganized. Budgets were moved to Recreation programs (8125) and Public Works Facilities (5193) and Grounds (5194) in FY 14.

Recreation Department

Pat Thomas Stadium/ Canal Street

Appropriations Detail

Appropriations Detail — Account # 001-8127-572

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES					
12xx Regular Salaries & Wages	97,251	78,032	0	0	0
1310 Temporary Labor	4,927	1,451	0	0	0
1410 Overtime	2,218	645	0	0	0
1411 Bonuses/Incentives	0	1,994	0	0	0
1641 Vacation/Terms & Buyout	5,555	2,839	0	0	0
2110 FICA	7,762	5,830	0	0	0
221x Retirement	8,616	10,334	0	0	0
23xx Insurance	33,816	24,004	0	0	0
2410 Workers' Compensation	3,758	3,143	0	0	0
262x Other Payroll Benefits	638	618	0	0	0
TOTAL PERSONAL SERVICES	164,541	128,890	0	0	0
OPERATING EXPENSES					
4010 Travel	0	3	0	0	0
4310 Utilities	9,900	10,114	0	0	0
4410 Rentals	0	0	0	0	0
4415 Internal Fleet Lease	14,959	14,959	0	0	0
4510 Insurance	2,038	1,946	0	0	0
461x Repairs & Maintenance- Vehicles	6,250	8,294	0	0	0
4620 Repairs & Maintenance- Building	1,168	673	0	0	0
4625 Repairs & Maintenance- Non-Build	1,055	1,316	0	0	0
46xx Repairs & Maintenance- Equipment	344	323	0	0	0
4930 Recognitions & Awards	463	0	0	0	0
5180 Minor Furniture/Equipment	1,008	472	0	0	0
5210 Operating Supplies	9,155	6,326	0	0	0
5215 Uniforms	249	110	0	0	0
52xx Fuel Purchases	2,255	3,684	0	0	0
5410 Publications & Memberships	72	74	0	0	0
TOTAL OPERATING EXPENSES	48,916	48,294	0	0	0
CAPITAL OUTLAY					
6410 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL GENERAL FUND APPROPRIATIONS	213,457	177,184	0	0	0

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	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 Recreation department and Public Works department were reorganized. Budgets were moved to Recreation programs (8125) and Public Works Facilities (5193) and Grounds (5194) in FY 14.

Recreation Department

Susan Street

Appropriations Detail

Appropriations Detail — Account # 001-8128-572

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES					
12xx Regular Salaries & Wages	123,091	96,889	0	0	0
1310 Temporary Labor	15,185	9,225	0	0	0
1410 Overtime	2,083	588	0	0	0
1530 Bonuses/Incentives	0	1,936	0	0	0
1641 Vacation/Terms & Buyout	6,517	3,275	0	0	0
2110 FICA	10,745	8,030	0	0	0
221x Retirement	10,718	11,934	0	0	0
23xx Insurance	37,441	27,577	0	0	0
2410 Workers' Compensation	4,870	4,119	0	0	0
262x Other Payroll Benefits	1,001	512	0	0	0
TOTAL PERSONAL SERVICES	211,651	164,085	0	0	0
OPERATING EXPENSES					
3410 Contract Services	0	0	0	0	0
4310 Utilities	42,460	39,927	0	0	0
4415 Internal Fleet Lease	18,270	18,270	0	0	0
4510 Insurance	5,484	3,407	0	0	0
461x Repairs & Maintenance- Vehicles	9,721	9,360	0	0	0
4620 Repairs & Maintenance- Building	2,120	619	0	0	0
4625 Repairs & Maintenance- Non-Build	2,271	1,404	0	0	0
46xx Repairs & Maintenance- Equipment	160	230	0	0	0
4710 Printing & Binding	2,379	0	0	0	0
4810 Promotional Activities	0	17	0	0	0
4930 Recognitions & Awards	4,499	1,805	0	0	0
5180 Minor Furniture/Equipment	507	65	0	0	0
5210 Operating Supplies	11,663	9,656	0	0	0
5215 Uniforms	777	917	0	0	0
5216 Team Uniforms	10,071	4,744	0	0	0
52xx Fuel Purchases	4,095	3,523	0	0	0
5410 Publications & Memberships	402	318	0	0	0
5450 Training	225	0	0	0	0
TOTAL OPERATING EXPENSES	115,104	94,262	0	0	0
TOTAL GENERAL FUND APPROPRIATIONS	326,755	258,347	0	0	0

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	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 Recreation department and Public Works department were reorganized. Budgets were moved to Recreation programs (8125) and Public Works Facilities (5193) and Grounds (5194) in FY 14.

Recreation Department

Sleepy Hollow Complex

Appropriations Detail

Appropriations Detail — Account # 001-8129-572

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES					
12xx Regular Salaries & Wages	30,413	65,423	0	0	0
1310 Temporary Labor	7,422	5,998	0	0	0
1410 Overtime	3,913	256	0	0	0
1530 Bonuses/Incentives	0	897	0	0	0
1641 Vacation/Terms & Buyout	2,314	1,135	0	0	0
2110 FICA	3,308	5,341	0	0	0
221x Retirement	2,546	5,644	0	0	0
23xx Insurance	9,328	20,264	0	0	0
2410 Workers' Compensation	1,829	3,060	0	0	0
262x Other Payroll Benefits	382	76	0	0	0
TOTAL PERSONAL SERVICES	61,455	108,094	0	0	0
OPERATING EXPENSES					
3410 Contract Services	2,239	2,590	0	0	0
4110 Communication	461	416	0	0	0
4310 Utilities	34,196	43,689	0	0	0
4410 Rentals	96	96	0	0	0
4415 Internal Fleet Lease	0	0	0	0	0
461x Repairs & Maintenance- Vehicles	33	151	0	0	0
4620 Repairs & Maintenance- Building	3,500	4,515	0	0	0
46xx Repairs & Maintenance- Non-Build	55	10,636	0	0	0
4911 Advertising	34	0	0	0	0
4930 Recognitions & Awards	0	2,762	0	0	0
5180 Minor Furniture/Equipment	522	658	0	0	0
5210 Operating Supplies	2,599	17,943	0	0	0
5215 Uniforms	806	683	0	0	0
5216 Team Uniforms	687	2,426	0	0	0
52xx Fuel Purchases	0	0	0	0	0
5410 Publications & Memberships	0	90	0	0	0
TOTAL OPERATING EXPENSES	45,228	86,655	0	0	0
OTHER USES					
9950 Contra-Expense	(6,995)	0	0	0	0
TOTAL OTHER USES	(6,995)	0	0	0	0
TOTAL GENERAL FUND APPROPRIATIONS	99,688	194,749	0	0	0

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	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 Recreation department and Public Works department were reorganized. Budgets were moved to Recreation programs (8125) and Public Works Facilities (5193) and Grounds (5194) in FY 14.

Recreation Department

Mote-Morris/ Museum Division

Appropriations Detail

Appropriations Detail

Account # 001-8132-573

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES						
3410	Contract Services	695	529	0	0	0
41xx	Communication	2,795	2,661	0	0	0
4210	Postage	7	0	0	0	0
4310	Utilities	20,884	19,269	0	0	0
4510	Insurance	205	213	0	0	0
4620	Repairs & Maintenance- Building	1,807	2,708	0	0	0
4625	Repairs & Maintenance- Non-Build	0	180	0	0	0
4670	Repairs & Maintenance- Equipment	0	139	0	0	0
5210	Operating Supplies	163	12	0	0	0
TOTAL OPERATING EXPENSES		26,556	25,711	0	0	0
TOTAL GENERAL FUND APPROPRIATIONS		26,556	25,711	0	0	0

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	0	0	0.00%
TOTALS	0	0	0	0.00%

Significant Budget Changes:
The Recreation department and Public Works department were reorganized. Budgets were moved to Recreation programs (8125) and Public Works Facilities (5193) and Grounds (5194) in FY 14.

Values & Goals

Value: Fiscal Responsibility

Goals:
- Increase revenue through advertising on Lakefront Television, the city website, and brochures
- Monitor storage/gas rates to remain competitive with marinas in surrounding areas
- Monitor rental rates for storage (wet/dry) at surrounding marinas

Value: A Caring Organization

Goals:
- Maintain relationships with the Leesburg Boat Club, Sea Tow, U.S. Coast Guard Auxiliary, and Tow Boat U.S. to stay informed on current boating standards and regulations
- Offer customers information on obtaining Sea Tow and/or Tow Boat U.S. memberships
- Maintain customer service by being a resource for boating information and activities in local waterways

Value: Professionalism

Goals:
- Renovate Marina reception area to reflect maritime flare and expose our current and future customers to a great experience
- Redesign and update grounds to reflect an authentic maritime feel when approaching the Marina area from Ball Park Road

Major Accomplishments:
- Completed major facility renovation of Marina lounge area and bathrooms
- Installed security alarm and monitoring system
- Installed new fire panel and system in boat shed

Performance Measures:

	2012-13	2013-14	2014-15
Wet slips available	44	44	44
Occupancy	95%	100%	98%
Dry slips available	161	161	150
Occupancy	96%	96%	97%
Gallons sold-unleaded	18,000	19,100	19,259

Personnel Schedule

Classification	2014	Change	2015	Amount
Mobile Equipment Operator I	2.00	(1.00)	1.00	23,295
Office Specialist	1.00	0.00	1.00	24,213
Total	**3.00**	**(1.00)**	**2.00**	**47,508**

Recreation Department

Marina Division

Appropriations Detail

Appropriations Detail — Account # 001-8151-575

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	66,405	68,348	72,966	52,260	47,508
1310	Temporary Labor	14,914	10,263	9,771	9,771	20,000
1410	Overtime	1,180	1,989	1,200	2,469	1,500
1530	Bonuses/Incentives	0	1,491	0	0	0
1641	Vacation/Terms&Buyout	883	1,412	0	2,083	0
2110	FICA	6,494	6,456	5,567	4,411	3,508
221x	Retirement	5,556	7,858	12,415	11,377	2,376
23xx	Insurance	8,518	8,328	12,222	11,608	11,563
2410	Workers' Compensation	1,774	1,878	2,037	1,447	1,092
26xx	Other Payroll Benefits	1,460	1,516	1,574	591	198
	TOTAL PERSONAL SERVICES	107,184	109,539	117,752	96,017	87,745
OPERATING EXPENSES						
3410	Contract Services	772	450	0	0	0
41xx	Communication	0	0	850	496	470
4210	Postage	783	1,020	966	890	750
4310	Utilities	17,942	16,816	18,168	16,167	17,600
4415	Internal Fleet Lease	20,357	20,357	17,781	17,781	8,890
4510	Insurance	7,413	7,417	7,486	7,486	7,431
461x	Repairs & Maintenance- Vehicles	5,108	3,972	10,304	10,229	9,331
4620	Repairs & Maintenance- Building	871	341	9,000	9,000	10,000
4625	Repairs & Maintenance- Non-Build	902	758	0	0	500
46xx	Repairs & Maintenance- Equipment	635	1,453	320	320	770
4710	Printing & Binding	155	0	260	500	1,000
4911	Advertising	0	0	0	57	0
4920	Other Current Charges	3,136	3,623	2,922	3,083	4,000
4945	Injury/ Damage to Others	240	658	0	1,159	1,320
4980	Taxes	37	0	420	420	420
5180	Minor Furniture/Equipment	49	411	100	700	575
5210	Operating Supplies	4,316	3,531	4,430	2,339	4,730
5215	Uniforms	114	179	559	535	175
52xx	Fuel Purchases	74,927	77,189	72,998	72,850	82,350
	TOTAL OPERATING EXPENSES	137,757	138,175	146,564	144,012	150,312
CAPITAL OUTLAY						
6410	Machinery & Equipment	0	8,853	0	0	0
	TOTAL CAPITAL OUTLAY	0	8,853	0	0	0
	TOTAL GENERAL FUND APPROPRIATIONS	244,941	256,567	264,316	240,029	238,057

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	117,752	87,745	(30,007)	-25.48%
Operating Expenses	146,564	150,312	3,748	2.56%
TOTALS	264,316	238,057	(26,259)	-9.93%

Significant Budget Changes:
The change in Personal Services is directly related to eliminating a Mobile Equipment Operator position.

Recreation Department

Facility Services Division

Appropriations Detail

Appropriations Detail — Account # 001-8193-519

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	263,231	251,731	0	0	0
1310	Temporary Labor	15,621	7,959	0	0	0
1410	Overtime	6,342	4,557	0	0	0
1530	Bonuses/Incentives	0	6,560	0	0	0
1641	Vacation/Terms & Buyout	8,799	5,986	0	0	0
2110	FICA	21,406	19,743	0	0	0
221x	Retirement	22,845	38,671	0	0	0
23xx	Insurance	86,845	84,250	0	0	0
2410	Workers' Compensation	9,808	9,000	0	0	0
262x	Other Payroll Benefits	553	651	0	0	0
	TOTAL PERSONAL SERVICES	435,450	429,108	0	0	0
OPERATING EXPENSES						
3410	Contract Services	18,520	13,410	0	0	0
41xx	Communication	2,393	1,336	0	0	0
4310	Utilities	30,275	29,415	0	0	0
4410	Rental	54	1,526	0	0	0
4415	Internal Fleet Lease	29,137	29,137	0	0	0
4425	Land Lease	525	300	0	0	0
4510	Insurance	12,969	13,065	0	0	0
461x	Repairs & Maintenance- Vehicles	18,736	19,505	0	0	0
4620	Repairs & Maintenance- Building	96,728	91,726	0	0	0
4625	Repairs & Maintenance- Non-Build	20,484	15,789	0	0	0
46xx	Repairs & Maintenance- Equipment	1,183	1,370	0	0	0
4911	Advertising	0	0	0	0	0
4920	Other Current Charges	0	75	0	0	0
5180	Minor Furniture/Equipment	3,036	2,273	0	0	0
5210	Operating Supplies	59,167	61,143	0	0	0
5215	Uniforms	596	1,447	0	0	0
5230	Fuel Purchases	11,149	10,487	0	0	0
5520	Training	90	525	0	0	0
	TOTAL OPERATING EXPENSES	305,042	292,529	0	0	0
CAPITAL OUTLAY						
6210	Buildings	0	13,380	0	0	0
6310	Improvements Other than Bldgs	12,280	5,870	0	0	0
6410	Machinery & Equipment	0	12,400	0	0	0
	TOTAL CAPITAL OUTLAY	12,280	31,650	0	0	0
OTHER USES						
9941	Utilities Allocation	(225,832)	(219,165)	0	0	0
	TOTAL OTHER USES	(225,832)	(219,165)	0	0	0
	TOTAL GENERAL FUND APPROPRIATIONS	526,940	534,122	0	0	0

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	0	0	0.00%
Operating Expenses	0	0	0	0.00%
Other Uses	0	0	0	0.00%
TOTALS	0	0	0	0.00%

Significant Budget Changes:
The Recreation department and Public Works department were reorganized. Budgets were moved to Recreation programs (8125) and Public Works Facilities (5193) and Grounds (5194) in FY 14.

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Greater Leesburg Community Redevelopment Agency

Al Minner, City Manager

Description

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

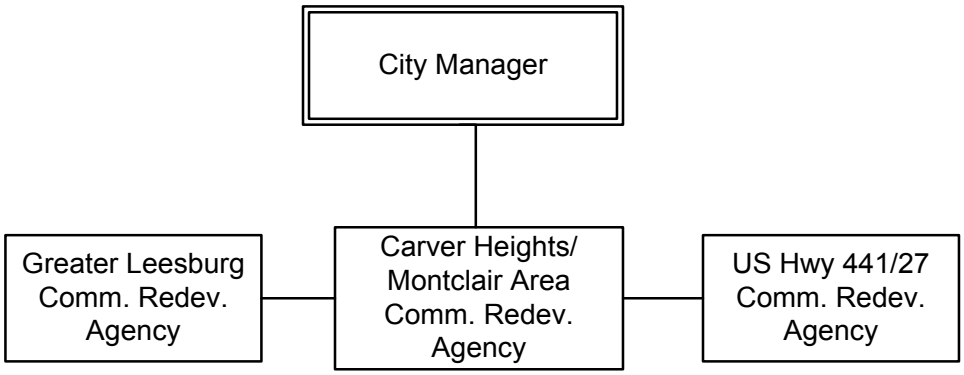
In addition to revitalizing the downtown area, housing is a major concern for the redevelopment area. New housing stock and rehabilitation of existing structures is also needed.

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.

Total Department Budget

$ 325,913

Organization Chart:



Greater Leesburg CRA Fund

Revenue Sources & Appropriations

Revenue Sources and Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
REVENUE SOURCES					
Taxes	0	141,982	144,185	143,416	145,223
Intergovernmental Revenue	193,839	175,890	177,911	177,984	179,690
Miscellaneous Revenue	900	4,209	1,160	1,000	1,000
Other Sources	156,846	0	0	0	0
TOTAL REVENUE SOURCES	351,585	322,081	323,256	322,400	325,913
APPROPRIATIONS					
CRA	391,396	230,532	323,256	322,420	325,913
TOTAL APPROPRIATIONS	391,396	230,532	323,256	322,420	325,913

Revenue Detail

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
TAXES					
31101 Current Property Taxes	0	141,982	144,185	143,416	145,223
TOTAL TAXES	0	141,982	144,185	143,416	145,223
INTERGOVERNMENTAL REVENUES					
33731 Lake County/Redevelopment	193,839	175,890	177,911	177,984	179,690
TOTAL INTERGOVERNMENTAL	193,839	175,890	177,911	177,984	179,690
MISCELLANEOUS REVENUE					
36110 Interest on Investments	69	3,366	1,160	1,000	1,000
36130 Gain/Loss Investments	831	843	0	0	0
TOTAL MISCELLANEOUS REVENUE	900	4,209	1,160	1,000	1,000
OTHER SOURCES					
38110 From Gen. Fund/Ad Valorem	156,846	0	0	0	0
38891 Fund Balance Appropriated	0	0	0	0	0
TOTAL OTHER SOURCES	156,846	0	0	0	0
TOTAL RESOURCES	351,585	322,081	323,256	322,400	325,913

Greater Leesburg CRA Fund

Appropriations Detail

Appropriations Detail — Account # 016-6189-5xx

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES					
3110 Professional Services	238	216	0	0	236
3130 Engineering Services	61,936	45,851	0	0	0
4510 Insurance	2,500	2,500	2,500	0	2,500
4625 Repairs & Maintenance- Non Buil	0	0	0	10,903	0
4911 Advertising	0	37	0	0	0
4920 Other Current Charges-CDC	174,148	157,881	159,792	158,061	162,659
5210 Operating Supplies	0	0	0	102	0
TOTAL OPERATING EXPENSES	238,822	206,485	162,292	169,066	165,395
CAPITAL OUTLAY					
6110 Land Costs	120,526	0	0	0	0
6310 Improvements Other Than Bldgs	0	0	0	0	0
TOTAL CAPITAL OUTLAY	120,526	0	0	0	0
DEBT SERVICE					
7113 Principal	21,423	22,575	15,721	0	0
7213 Interest	2,625	1,472	311	0	0
TOTAL DEBT SERVICE	24,048	24,047	16,032	0	0
GRANTS & AIDS					
8211 Matching Sign Grant	8,000	0	0	12,154	0
TOTAL GRANTS & AIDS	8,000	0	0	12,154	0
OTHER USES					
9910 Reserve for Future	0	0	144,932	141,200	160,518
TOTAL OTHER USES	0	0	144,932	141,200	160,518
TOTAL APPROPRIATIONS	391,396	230,532	323,256	322,420	325,913

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	162,292	165,395	3,103	1.91%
Debt Service	16,032	0	(16,032)	-100.00%
Other Uses	144,932	160,518	15,586	10.75%
TOTALS	323,256	325,913	2,657	0.82%

Significant Budget Changes:
The reduction in the Debt Service is due to the Christley loan being paid off in FY 14.

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Carver Heights/ Montclair Area Community Redevelopment Agency

Al Minner, City Manager

Description

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

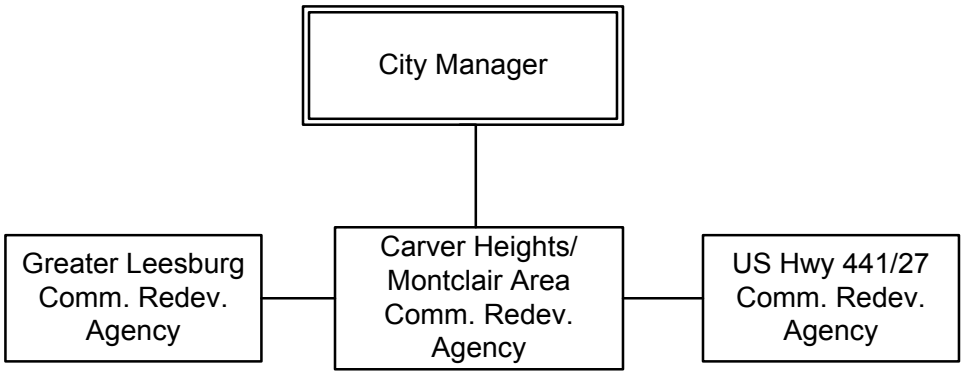
- Develop Senior Housing
- Develop infrastructure and pedestrian support (sidewalk) facilities
- Develop a comprehensive recreation program and facilities
- Commercial and single home development
- Develop gateways into the community

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.

Total Department Budget

$ 209,339

Organization Chart:



Values & Goals

Value: Excellence in All We Do

Goals:
- Market vacant land owned by the CRA to facilitate single family home development.
- Coordinate with Lake Community Action Agency to leverage their Weatherization Program funding with the Carver Heights CRA funding for housing rehabilitation.
- Improve relationships and marketing efforts to incorporate the Enterprise Zone incentives offered for small businesses in the zone.
- Improve the housing conditions in the Carver Heights CRA.
- Provide for more recreational amenities for residents in the area.
- Pursue funding to construct a neighborhood center in the Carver Heights community.

Value: Open, Accessible Government

Goals:
- Coordinate with CRA advisory boards for redevelopment projects.
- Expand the Carver Heights CRA boundaries
- Hold meetings to discuss needs, concerns and issues affecting the Carver Heights Community.
- Provide information to CRA community on redevelopment project/programs

Value: Fiscal Responsibility

Goals:
- Increase the Carver Heights CRA timeframe from 15 years to 30 years
- Develop partnerships for redevelopment of residential and commercial properties
- Market Carver CRA for public and private investment
- Obtain additional funding to reduce total project cost to CRA

Major Accomplishments:

- Park Pavilion completed at Berry Park, including park benches and trash receptacles.
- Conducted successful project REFRESH neighborhood cleanup in collaboration with community organizations and the National Relief Network Organization.
- Assisted West Leesburg Community Development Corporation with organized neighborhood meetings
- Rehabilitation of five single family homes in partnership with Lake Community Action Agency's Weatherization Program

Performance Measures:

	2012-13	2013-14	2014-15
Land Acquired (lots/homes/units)	1	15	8
Community Meetings	12	12	5
West Leesburg CDC Board Meetings	12	12	4
Community Cleanup projects	1	1	5
Charets (Visionary planning sessions)	3	1	1
Workshops/ Conferences	5	3	12

Revenue Sources and Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
REVENUE SOURCES					
Taxes	0	68,587	75,693	75,693	75,683
Intergovernmental Revenue	96,106	253,703	88,196	1,121,668	94,152
Miscellaneous Revenues	3,398	5,246	1,000	1,000	0
Other Sources	78,486	351	45,624	213,437	39,504
TOTAL REVENUE SOURCES	177,990	327,887	210,513	1,411,798	209,339
APPROPRIATIONS					
CRA	456,690	501,227	210,513	1,411,798	209,339
TOTAL APPROPRIATIONS	456,690	501,227	210,513	1,411,798	209,339

Revenue Detail

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
TAXES					
33101 Current Property Taxes	0	68,587	75,693	75,693	75,615
TOTAL TAXES	0	68,587	75,693	75,693	75,615
INTERGOVERNMENTAL REVENUES					
33156 Federal Grant - C.D.B.G.	0	75,000	0	749,470	0
33159 Sub Receipient	0	94,504	0	284,002	0
33731 Lake County/Redevelopment	96,106	84,199	88,196	88,196	94,152
TOTAL INTERGOVERNMENTAL	96,106	253,703	88,196	1,121,668	94,152
MISCELLANEOUS REVENUES					
36110 Interest on Investments	1,639	3,471	1,000	1,000	0
36130 Gain/Loss Investments	1,498	1,765	0	0	0
36210 Rental Property Income	20	10	0	0	0
36906 Miscellaneous Reibursement	241	0	0	0	0
TOTAL MISCELLANEOUS REVENUES	3,398	5,246	1,000	1,000	0
OTHER SOURCES					
38110 From Gen. Fund/Ad Valorem	78,486	0	0	0	0
38111 From Gen. Fund/ Operating Exp	0	351	45,624	45,624	0
38113 From NSP Housing Fund	0	0	0	0	39,572
38891 Fund Balance Appropriated	0	0	0	167,813	0
TOTAL OTHER SOURCES	78,486	351	45,624	213,437	39,572
TOTAL RESOURCES	177,990	327,887	210,513	1,411,798	209,339

Carver Heights/ Montclair Area CRA Fund

Appropriations Detail

Appropriations Detail — Account # 017-6190-559

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES						
31xx	Professional Services	17,964	1,200	120	59,590	126
3410	Contract Services	(37)	412	0	4,783	0
3499	Inter Dept Contract Oblig	57,829	42,303	0	0	0
4010	Travel	0	172	350	350	750
4110	Communication	313	31	370	370	150
4210	Postage	14	69	25	25	25
4310	Utilities	415	99	100	100	100
4510	Insurance	2,780	3,110	3,110	3,110	2,500
4620	Repairs & Maintenance/Building	0	0	500	1,750	0
4631	Repairs & Maint/Internal IS Maint	160	160	200	200	0
4710	Printing & Binding	7	0	75	75	75
4911	Advertising-Other Ads	125	696	200	1,213	200
4920	Other Current Charges	175	175	175	175	175
5210	Operating Supplies	196	334	200	200	200
5410	Publications & Memberships	195	245	195	195	195
5520	Training	295	345	1,000	1,000	350
	TOTAL OPERATING EXPENSES	80,431	49,351	6,620	73,136	4,846
CAPITAL OUTLAY						
6110	Land Costs	107,805	85,482	0	286,748	0
6210	Buildings	180	14,167	0	382,770	0
6310	Improvements other than Bldgs	28,848	138,284	0	0	0
6410	Machinery & Equipment	0	0	0	1,493	0
	TOTAL CAPITAL OUTLAY	136,833	237,933	0	671,011	0
DEBT SERVICE						
7117	2008 Rev Note Principle	160,739	167,903	178,644	178,644	183,204
7217	2008 Rev Note Interest	42,764	35,756	25,249	25,249	20,789
731x	Fees	250	0	0	0	500
	TOTAL DEBT SERVICE	203,753	203,659	203,893	203,893	204,493
GRANTS AND AIDS						
8210	Local Contributions	0	0	0	463,758	0
8212	BRAGG- Business Redevelop	530	0	0	0	0
8213	Housing Rehab Program	35,143	10,284	0	0	0
	TOTAL GRANTS & AIDS	35,673	10,284	0	463,758	0
OTHER USES						
9101	Transfer to General Fund	0	0	0	0	0
9910	Reserve for Future	0	0	0	0	0
	TOTAL OTHER USES	0	0	0	0	0
	TOTAL APPROPRIATIONS	456,690	501,227	210,513	1,411,798	209,339

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	6,620	4,846	(1,774)	-26.80%
Debt Service	203,893	204,493	600	0.29%
TOTALS	210,513	209,339	(1,174)	-0.56%

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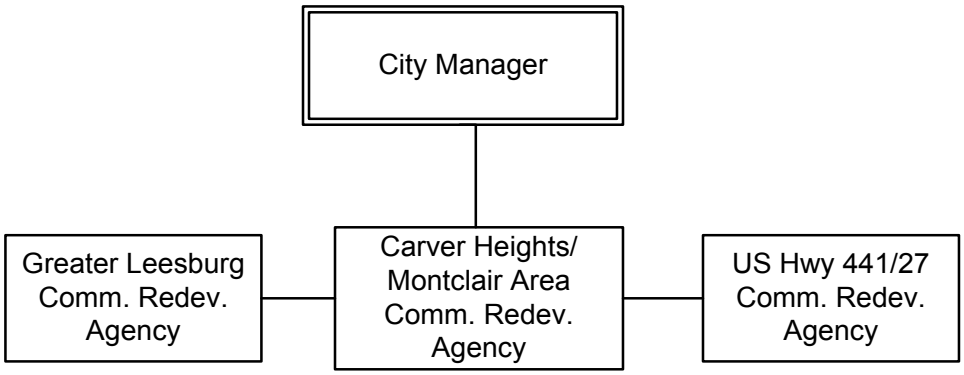
US Highway 441/27 Community Redevelopment Agency

Al Minner, City Manager

Description

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.

Organization Chart:



Total Department Budget

$ 801,796

US Highway 441/27 CRA Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
REVENUE SOURCES					
Intergovernmental Revenue	0	0	0	0	0
Miscellaneous Revenue	19,508	258,362	0	0	0
Other Sources	0	0	803,169	867,060	801,796
TOTAL REVENUE SOURCES	19,508	258,362	803,169	867,060	801,796
APPROPRIATIONS					
Economic Development	1,162,243	940,957	803,169	867,060	801,796
TOTAL APPROPRIATIONS	1,162,243	940,957	803,169	867,060	801,796

Revenue Detail

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
MISCELLANEOUS REVENUES					
36110 Interest on Investments	5,713	41,694	0	0	0
36130 Gain/Loss Investment	13,795	18,935	0	0	0
36906 Misc Reimbursement	0	197,733	0	0	0
TOTAL MISCELLANEOUS	19,508	258,362	0	0	0
OTHER SOURCES					
38110 From Gen. Fund/Ad Valorem	0	0	0	0	0
38401 Debt Proceeds	0	0	0	0	0
38891 Fund Balance Appropriated	0	0	128,500	192,391	129,314
38891 Fund Balance Appropriated Debt	0	0	674,669	674,669	672,482
TOTAL OTHER SOURCES	0	0	803,169	867,060	801,796
TOTAL RESOURCES	19,508	258,362	803,169	867,060	801,796

US Highway 441/27 CRA Fund

Appropriations Detail

Appropriations Detail — Account # 018-6191-559

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES						
31xx	Professional Services	377	531	0	239	814
4510	Insurance	2,500	2,500	2,500	0	2,500
4911	Advertising	0	0	0	0	0
4920	Other Current Charges	175	175	0	175	0
	TOTAL OPERATING EXPENSES	3,052	3,206	2,500	414	3,314
DEBT SERVICE						
71xx	Principal	15,000	120,000	125,000	125,000	125,000
72xx	Interest	680,131	679,831	674,669	676,231	672,482
73xx	Issue Costs	1,000	1,000	1,000	1,085	1,000
	TOTAL DEBT SERVICE	696,131	800,831	800,669	802,316	798,482
GRANTS AND AIDS						
8211	Matching Sign Grant	12,005	37,738	0	64,330	0
	TOTAL GRANTS AND AIDS	12,005	37,738	0	64,330	0
OTHER USES						
9141	Transfer to Electric (041)	412,845	99,182	0	0	0
9145	Transfer to Communications(045)	38,210	0	0	0	0
9910	Reserve for Future	0	0	0	0	0
	TOTAL OTHER USES	451,055	99,182	0	0	0
	TOTAL APPROPRIATIONS	1,162,243	940,957	803,169	867,060	801,796

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	2,500	3,314	814	32.56%
Debt Service	800,669	798,482	(2,187)	-0.27%
TOTALS	803,169	801,796	(1,373)	-0.17%

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Rob Hicks, Police Chief

Police Forfeiture Fund

Description

Police Forfeiture Fund

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

Municipal Seizures

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

Federal Seizures

We are 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.

Total Department Budget

$ 0

Police Forfeiture Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
REVENUE SOURCES					
Fines & Forfeitures	27,061	25,681	0	0	0
Miscellaneous Revenues	60	368	0	0	0
Other Sources	0	0	3,748	7,500	0
TOTAL REVENUE SOURCES	27,121	26,049	3,748	7,500	0
APPROPRIATIONS					
Fines & Forfeitures	23,469	7,583	3,748	7,500	0
TOTAL APPROPRIATIONS	23,469	7,583	3,748	7,500	0

Police Forfeiture Fund

Revenue Detail

Revenue Detail

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
FINES AND FORFEITURES					
35520 Federal Forfeitures	0	0	0	0	0
35820 Sale Forfeited Property	27,061	25,681	0	0	0
TOTAL FINES AND FORFEITURES	27,061	25,681	0	0	0
MISCELLANEOUS REVENUES					
36103 Interest- Police Forfeiture	0	0	0	0	0
36105 Interest- Federal Forfeiture	18	253	0	0	0
36130 Change in Fair Value	42	115	0	0	0
TOTAL MISCELLANEOUS REVENUES	60	368	0	0	0
OTHER SOURCES					
38891 Fund Balance Appropriated	0	0	3,748	7,500	0
TOTAL OTHER SOURCES	0	0	3,748	7,500	0
TOTAL RESOURCES	27,121	26,049	3,748	7,500	0

Police Forfeiture Fund

Appropriations Detail

Appropriations Detail — Account # 121-xxxx-xxx

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES					
3xxx Professional Services	8	12	0	0	0
4981 Forfeiture Costs	23,461	7,571	3,748	7,500	0
TOTAL OPERATING EXPENSES	23,469	7,583	3,748	7,500	0
TOTAL APPROPRIATIONS	23,469	7,583	3,748	7,500	0

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	3,748	0	(3,748)	-100.00%
TOTALS	3,748	0	(3,748)	-100.00%

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Rob Hicks, Police Chief

Police Education Receipts Fund

Description

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.

Total Department Budget

$ 12,000

Police Education Receipts Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
REVENUE SOURCES					
Fines & Forfeitures	9,684	8,664	0	0	0
Miscellaneous Revenues	9	169	0	0	0
Other Sources	0	0	12,000	12,000	12,000
TOTAL REVENUE SOURCES	9,693	8,833	12,000	12,000	12,000
APPROPRIATIONS					
Police Education Receipts	17,288	8,492	12,000	12,000	12,000
TOTAL APPROPRIATIONS	17,288	8,492	12,000	12,000	12,000

Police Education Receipts Fund

Revenue Detail

Revenue Detail

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
FINES AND FORFEITURES					
35120 Police Education - 2nd $	9,684	8,664	0	0	0
TOTAL FINES & FORFEITURES	9,684	8,664	0	0	0
MISCELLANEOUS REVENUES					
36110 Interest on Investments	(27)	129	0	0	0
36130 Change in Fair Value	36	40	0	0	0
TOTAL MISCELLANEOUS REVENUES	9	169	0	0	0
OTHER SOURCES					
38891 Fund Balance Appropriated	0	0	12,000	12,000	12,000
TOTAL OTHER SOURCES	0	0	12,000	12,000	12,000
TOTAL RESOURCES	9,693	8,833	12,000	12,000	12,000

Police Education Receipts Fund

Appropriations Detail

Appropriations Detail — Account # 122-xxxx-xxx

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES					
3110 Professional Services	7	7	0	0	0
5470 2nd $ Training	17,281	8,485	12,000	12,000	12,000
TOTAL OPERATING EXPENSES	17,288	8,492	12,000	12,000	12,000
TOTAL APPROPRIATIONS	17,288	8,492	12,000	12,000	12,000

Police Education Receipts Fund

Appropriations Summary

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	12,000	12,000	0	0.00%
TOTALS	12,000	12,000	0	0.00%

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Bill Spinelli, Finance Director

Discretionary Sales Tax Fund

Description

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 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.

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.

Total Department Budget

$ 1,774,229

Discretionary Sales Tax Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
REVENUE SOURCES					
Taxes	1,647,465	1,629,454	1,655,943	1,655,943	1,774,229
Miscellaneous Revenue	246	459	0	0	0
Other Sources	0	0	0	0	0
TOTAL REVENUE SOURCES	1,647,711	1,629,913	1,655,943	1,655,943	1,774,229
APPROPRIATIONS					
Discretionary Sales Tax	1,658,919	1,638,184	1,655,943	1,655,943	1,774,229
TOTAL APPROPRIATIONS	1,658,919	1,638,184	1,655,943	1,655,943	1,774,229

Revenue Detail

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
TAXES					
31261 Local Option Sales Tax	1,647,465	1,629,454	1,655,943	1,655,943	1,774,229
TOTAL TAXES	1,647,465	1,629,454	1,655,943	1,655,943	1,774,229
MISCELLANEOUS REVENUE					
36110 Interest on Investments	202	365	0	0	0
36130 Gain/Loss Investment	44	94	0	0	0
TOTAL MISCELLANEOUS REVENUE	246	459	0	0	0
OTHER SOURCES					
38891 Fund Balance Appropriated	0	0	0	0	0
TOTAL OTHER SOURCES	0	0	0	0	0
TOTAL RESOURCES	1,647,711	1,629,913	1,655,943	1,655,943	1,774,229

Discretionary Sales Tax Fund

Appropriations Detail

Appropriations Detail — Account # 132-xxxx-xxx

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES					
3110 Professional Services	41	28	0	0	0
TOTAL OPERATING EXPENSES	41	28	0	0	0
OTHER USES					
9101 Transfer to General Fund	520,035	520,328	605,177	605,177	215,800
9121 Debt Service	1,123,290	1,085,141	1,050,766	1,050,766	758,969
9131 Transfer to Capital Project	15,553	32,687	0	0	644,600
9160 Reserve/ Future Capital	0	0	0	0	154,860
TOTAL OTHER USES	1,658,878	1,638,156	1,655,943	1,655,943	1,774,229
TOTAL APPROPRIATIONS	1,658,919	1,638,184	1,655,943	1,655,943	1,774,229

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Other Uses	1,655,943	1,774,229	118,286	7.14%
TOTALS	1,655,943	1,774,229	118,286	7.14%

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Bill Spinelli, Finance Director

Gas Tax Fund

Description

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

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

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

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

Total Department Budget

$ 923,993

Gas Tax Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
REVENUE SOURCES					
Taxes	803,449	781,986	757,089	757,089	763,905
Intergovernmental	145,674	98,791	147,223	147,223	160,088
Miscellaneous Revenues	576	4,800	0	0	0
Other Sources/Installments	0	0	0	40,509	0
TOTAL REVENUE SOURCES	949,699	885,577	904,312	944,821	923,993
APPROPRIATIONS					
Gas Tax Expenses	978,068	945,072	904,312	944,821	923,993
TOTAL APPROPRIATIONS	978,068	945,072	904,312	944,821	923,993

Gas Tax Fund

Revenue Detail

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
TAXES					
31230 Ninth-Cent Fuel Tax (County)	188,543	187,451	160,741	160,741	160,741
31241 Local Option Fuel Tax	614,906	594,535	596,348	596,348	603,164
TOTAL TAXES	803,449	781,986	757,089	757,089	763,905
INTERGOVERNMENTAL REVENUE					
33512 Revenue Sharing- Gas Tax	145,674	98,791	147,223	147,223	160,088
TOTAL INTERGOVERNMENTAL REVEN	145,674	98,791	147,223	147,223	160,088
MISCELLANEOUS REVENUES					
36110 Interest on Investments	576	4,800	0	0	0
TOTAL MISCELLANEOUS REVENUES	576	4,800	0	0	0
OTHER SOURCES/INSTALLMENT					
38131 Transfer from Cap'l Proj	0	0	0	0	0
38893 Fund Balance Appropriated	0	0	0	40,509	
TOTAL OTHER SOURCES/INSTALLMEI	0	0	0	40,509	0
TOTAL RESOURCES	949,699	885,577	904,312	944,821	923,993

Gas Tax Fund

Appropriations Detail

Appropriations Detail — Account # 133-xxxx-xxx

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES					
3110 Professional Services	144	235	0	0	232
TOTAL OPERATING EXPENSES	144	235	0	0	232
OTHER USES					
9101 Transfer to General Fund	449,705	350,896	304,312	344,821	304,312
9131 Transfer to Capital Projects	528,219	593,941	600,000	600,000	512,500
9160 Reserve/ Future Capital	0	0	0	0	106,949
TOTAL OTHER USES	977,924	944,837	904,312	944,821	923,761
TOTAL APPROPRIATIONS	978,068	945,072	904,312	944,821	923,993

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	232	232	0.00%
Other Uses	904,312	923,761	19,449	2.15%
TOTALS	904,312	923,993	19,681	2.18%

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Rob Hicks, Police Chief

Police Impact Fees Fund

Description

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 addition, in order to promote economic activity, the City Commission effective May 10, 2012 suspended the collection of impact fees, for the third year, until May 2013. The City Commission will be evaluating a proposal from staff on June 24th, 2013 to extend the waiver a fourth time but only until September 30, 2013.

Total Department Budget

$ 63

Police Impact Fees Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
REVENUE SOURCES					
Licenses & Permits	0	0	0	0	0
Miscellaneous Revenue	175	1,342	0	0	0
Other Sources	0	0	0	0	63
TOTAL REVENUE SOURCES	175	1,342	0	0	63
APPROPRIATIONS					
Operating Expenses	49	59	0	0	63
Capital Outlay	0	7,000	0	0	0
Other Uses	0	0	0	0	0
TOTAL APPROPRIATIONS	49	7,059	0	0	63

Revenue Detail

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
LICENSES & PERMITS					
32411 Impact Fees	0	0	0	0	0
TOTAL LICENSES & PERMITS	0	0	0	0	0
MISCELLANEOUS REVENUE					
36101 Interest on Investments	(80)	1,018	0	0	0
36130 Gain/Loss Investment	255	324	0	0	0
36322 Police Impact Fees	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE	175	1,342	0	0	0
OTHER SOURCES					
38891 Fund Balance Appropriated	0	0	0	0	63
TOTAL OTHER SOURCES	0	0	0	0	63
TOTAL RESOURCES	175	1,342	0	0	63

Police Impact Fees Fund

Appropriations Detail

Appropriations Detail — Account # 141-xxxx-xxx

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES					
3110 Professional Services	49	59	0	0	63
TOTAL OPERATING EXPENSES	49	59	0	0	63
CAPITAL OUTLAY					
5819 Transfer to Capital Proj	0	0	0	0	0
6410 Machinery & Equipment	0	7,000	0	0	0
TOTAL CAPITAL OUTLAY	0	7,000	0	0	0
OTHER USES					
9115 Transfer to Building Fund	0	0	0	0	0
TOTAL OTHER USES	0	0	0	0	0
TOTAL APPROPRIATIONS	49	7,059	0	0	63

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	63	63	100.00%
TOTALS	0	63	63	100.00%

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David Johnson, Fire Chief

Fire Impact Fees Fund

Description

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 addition, in order to promote economic activity, the City Commission effective May 10, 2012 suspended the collection of impact fees, for the third year, until May 2013. The City Commission will be evaluating a proposal from staff on June 24th, 2013 to extend the waiver a fourth time but only until September 30, 2013.

Total Department Budget

$ 0

Fire Impact Fees Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
REVENUE SOURCES					
Licenses & Permits	0	0	0	0	0
Miscellaneous Revenue	10	(272)	0	0	0
Other Sources	0	0	0	0	0
TOTAL REVENUE SOURCES	10	(272)	0	0	0
APPROPRIATIONS					
Other Uses	0	0	0	0	0
TOTAL APPROPRIATIONS	0	0	0	0	0

Revenue Detail

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
LICENSES & PERMITS					
32411 Impact Fees	0	0	0	0	0
TOTAL LICENSES & PERMITS	0	0	0	0	0
MISCELLANEOUS REVENUE					
36101 Interest on Investments	34	(272)	0	0	0
36130 Gain/Loss Investment	(24)	0	0	0	0
36322 Fire Impact Fees	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE	10	(272)	0	0	0
OTHER SOURCES					
38891 Fund Balance Appropriated	0	0	0	0	0
TOTAL OTHER SOURCES	0	0	0	0	0
TOTAL RESOURCES	10	(272)	0	0	0

Fire Impact Fees Fund

Appropriations Detail

Appropriations Detail — Account # 142-xxxx-xxx

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES					
3110 Professional Services	0	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	0	0
OTHER USES					
9115 Transfer to Building Fund	0	0	0	0	0
TOTAL OTHER USES	0	0	0	0	0
TOTAL APPROPRIATIONS	0	0	0	0	0

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	0	0	0.00%
Other Uses	0	0	0	0.00%
TOTALS	0	0	0	0.00%

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Jakki Cunningham Perry, Human Services Director

Recreation Impact Fees Fund

Description

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 addition, in order to promote economic activity, the City Commission effective May 10, 2012 suspended the collection of impact fees, for the third year, until May 2013. The City Commission will be evaluating a proposal from staff on June 24th, 2013 to extend the waiver a fourth time but only until September 30, 2013.

Total Department Budget

$ 25,079

Recreation Impact Fees Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
REVENUE SOURCES					
Licenses & Permits	0	0	0	0	0
Miscellaneous Revenue	182	1,651	0	0	0
Other Sources	0	0	100,000	100,000	25,079
TOTAL REVENUE SOURCES	182	1,651	100,000	100,000	25,079
APPROPRIATIONS					
Operating Expenses	59	71	0	0	79
Other Uses	9,460	0	100,000	100,000	25,000
TOTAL APPROPRIATIONS	9,519	71	100,000	100,000	25,079

Revenue Detail

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
LICENSES & PERMITS					
32461 Impact Fees	0	0	0	0	0
TOTAL LICENSES & PERMITS	0	0	0	0	0
MISCELLANEOUS REVENUE					
36101 Interest on Investments	(120)	1,242	0	0	0
36130 Gain/Loss Investment	302	409	0	0	0
36327 Recreation Impact Fees	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE	182	1,651	0	0	0
OTHER SOURCES					
38891 Fund Balance Appropriated	0	0	100,000	100,000	25,079
TOTAL OTHER SOURCES	0	0	100,000	100,000	25,079
TOTAL RESOURCES	182	1,651	100,000	100,000	25,079

Recreation Impact Fees Fund

Appropriations Detail

Appropriations Detail — Account # 143-xxxx-xxx

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES					
3110 Professional Services	59	71	0	0	79
TOTAL OPERATING EXPENSES	59	71	0	0	79
OTHER USES					
9131 Transfer to Capital Projects	9,460	0	100,000	100,000	25,000
TOTAL OTHER USES	9,460	0	100,000	100,000	25,000
TOTAL APPROPRIATIONS	9,519	71	100,000	100,000	25,079

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	79	79	100.00%
Other Uses	100,000	25,000	(75,000)	-75.00%
TOTALS	100,000	25,079	(74,921)	-74.92%

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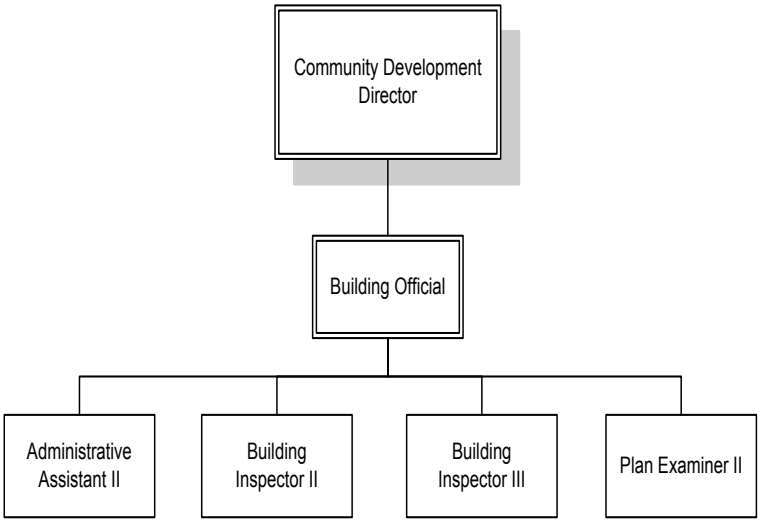
Bill Wiley, Community Development Director

Building Permits Fund

Description

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

Organizational Chart



Total Department Budget

$ 700,640

Building Permits Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
REVENUE SOURCES					
Licenses & Permits	325,363	360,683	292,000	722,000	697,000
Intergovernmental Reveune	4,639	75	1,000	0	0
Charges for Services	1,024	968	0	1,500	1,500
Miscellaneous Revenue	(164)	(949)	0	(500)	0
Other Sources	580	620	136,505	2,140	2,140
TOTAL REVENUE SOURCES	331,442	361,397	429,505	725,140	700,640
APPROPRIATIONS					
Building Permits	426,116	438,287	429,505	426,018	700,640
TOTAL APPROPRIATIONS	426,116	438,287	429,505	426,018	700,640

Revenue Detail

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
LICENSES & PERMITS					
32201 Building Permits	182,056	235,515	170,000	510,000	500,000
32202 Plans Review-Building	100	1,429	0	0	0
32901 Plumbing Permits	15,938	17,044	16,000	32,000	30,000
32902 Electric Permits	63,307	36,020	35,000	52,000	50,000
32903 Gas Permits	5,276	6,325	7,000	12,000	10,000
32904 Fire Fees	23,879	24,496	30,000	48,000	45,000
32905 Mechanical Permits	24,739	31,341	25,000	60,000	55,000
32906 Irrigation Permits	75	0	0	0	0
32907 Mobile Home Permits	2,700	1,080	2,000	5,000	4,000
32908 Sign Permits	7,293	7,433	7,000	3,000	3,000
TOTAL LICENSES & PERMITS	325,363	360,683	292,000	722,000	697,000
INTERGOVERNMENTAL REVENUE					
33844 Impact Collect Fee/ County	4,639	75	1,000	0	0
TOTAL INTERGOVERNMENTAL REVENUE	4,639	75	1,000	0	0
CHARGES FOR SERVICES					
34920 Administrative Fee	1,024	968	0	1,500	1,500
TOTAL CHARGES FOR SERVICES	1,024	968	0	1,500	1,500
MISCELLANEOUS REVENUE					
36110 Interest on Investments	(127)	(959)	0	(500)	0
36130 Gain/ Loss Investments	(37)	0	0	0	0
36403 Sale of Furniture/Equipment	0	0	0	0	0
36906 Miscellaneous Reimbursement	0	10	0	0	0
36908 Cash Over and Short	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE	(164)	(949)	0	(500)	0
OTHER SOURCES					
38111 From General Fund	0	0	0	0	0
38165 From Workers Comp Fund	0	0	0	0	0
382xx Impact Administration Fee	580	620	0	2,140	2,140
38891 Fund Balance Appropriated	0	0	136,505	0	0
TOTAL OTHER SOURCES	580	620	136,505	2,140	2,140
TOTAL RESOURCES	331,442	361,397	429,505	725,140	700,640

Building Permits Fund

Values & Goals

Values & Goals

Value: Excellence in All We Do

Goals:

- Increase inspection personnel training to improve the insurance service organization rating and reduce insurance premiums for residents
- Perform and monitor building and fire permit reviews to ensure expeditious processing of permits, and initial reviews by all departments within five days

Value: Open, Accessible Government

Goals:

- Continue to assist customers with the online permit-tracking system

Value: Professionalism

Goals:

- Answer phone calls by the end of two rings and address minor requests within 24 hours in order to continue to emphasize customer service
- Assist public with information regarding the building code, building permits, and permit process
- Provide reviews for Development Review Committee (DRC) and Planning and Zoning Commission items within prescribed timeframe: DRC (8-12 days), Planning & Zoning Commission (7-10 days)
- Continue to participate with Building Officials Association of Florida, Electrical Inspectors Association of Florida, Mechanical Inspectors Association, Home Builders Association, and Lake County Building Officials

Major Accomplishments:

- Educated and trained staff to enhance customer service and improve the building permit process
- Continued to improve distribution and tracking system for building permit applications
- Completed incorporation of Fire Reviews and Inspections to the Building Division
- Completed transition to the Building Module for One Solution

Performance Measures:

Permits issued:	2012-13	2013-14	2014-15
Commercial	10	15	21
Residential	25	40	75
Mobile home	10	15	18
Miscellaneous	1,000	1,100	1,400
Demolition: Residential	10	8	6
Commercial	15	5	21
Value of construction:			
Commercial	$9,000,000	$5,000,000	$13,000,000
Residential	$4,500,000	$9,000,000	$10,000,000
Total construction value	$13,500,000	$14,000,000	$23,000,000

Personnel Schedule

Classification	2014	Change	2015	Amount
Administrative Assistant II[2]	0.75	0.00	0.75	22,027
Building Inspector II	1.00	0.00	1.00	51,659
Building Inspector III	0.00	1.00	1.00	40,438
Building Official	1.00	0.00	1.00	80,352
Community Development Director[1]	0.30	0.00	0.30	25,003
Plans Examiner II	1.00	0.00	1.00	61,384
Total	**4.05**	**1.00**	**5.05**	**280,863**

Notes: Allocations

Community Development Director[1]
70%-6151, 30%-6131

Administrative Assistant II[2]
75%-6131, 25%-6151

Building Permits Fund

Appropriations Detail

Appropriations Detail — Account # 151-xxxx-xxx

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	227,181	229,315	228,846	228,972	280,863
1410	Overtime	73	44	0	0	0
15xx	Bonuses/Incentives	17,209	21,149	18,408	18,418	18,408
2110	FICA	18,212	18,562	18,306	18,492	22,410
221x	Retirement	20,564	36,084	37,993	38,000	40,305
23xx	Insurance	52,868	47,586	41,972	39,121	49,762
2410	Workers' Compensation	3,658	3,771	3,722	3,724	5,363
26xx	Other Payroll Benefits	3,457	457	455	437	455
	TOTAL PERSONAL SERVICES	343,222	356,968	349,702	347,164	417,566
OPERATING EXPENSES						
3110	Professional Services	405	165	300	150	300
4010	Travel	31	0	250	100	250
4110	Communication	1,693	685	1,000	1,672	1,672
4210	Postage	61	64	100	40	100
4310	Utilities	3,286	3,138	4,000	3,460	4,000
4410	Rentals	20,000	20,000	20,000	20,000	20,000
4415	Internal Fleet Lease	7,651	7,651	6,765	6,765	3,381
4510	Insurance	2,436	2,311	2,389	2,168	2,157
461x	Repairs & Maintenance- Vehicles	3,960	3,960	1,998	3,206	3,107
463x	Repairs & Maintenance- Equipment	2,403	2,370	3,598	2,390	3,620
4710	Printing & Binding	122	0	300	300	300
4810	Promotional Activities	0	46	50	50	50
4920	Other Current Charges	3,231	406	3,000	3,000	3,000
496x	General Administrative	25,175	28,045	24,740	24,740	0
5001	Cost Allocation- City Commission	0	0	0	0	881
5002	Cost Allocation- City Manager	0	0	0	0	4,886
5003	Cost Allocation- City Clerk	0	0	0	0	1,901
5004	Cost Allocation- City Attorney	0	0	0	0	1,396
5005	Cost Allocation- Accounting	0	0	0	0	7,725
5009	Cost Allocation- Human Resources	0	0	0	0	4,710
5010	Cost Allocation- Information Technolc	0	0	0	0	18,367
5180	Minor Furniture/Equipment	27	27	0	0	0
5210	Operating Supplies	991	1,044	1,000	1,000	1,000
5215	Uniforms	327	347	750	750	750
5230	Fuel Purchases	8,310	9,810	8,313	8,313	8,750
5410	Publications & Memberships	2,504	85	1,000	500	1,000
5520	Training	281	1,165	250	250	1,500
	TOTAL OPERATING EXPENSES	82,894	81,319	79,803	78,854	94,803
OTHER USES						
9160	Reserve/ Future Capital	0	0	0	0	188,271
	TOTAL OTHER USES	0	0	0	0	188,271
TOTAL APPROPRIATIONS		426,116	438,287	429,505	426,018	700,640

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	349,702	417,566	67,864	19.41%
Operating Expenses	79,803	94,803	15,000	18.80%
Other Uses	0	188,271	188,271	100.00%
TOTALS	429,505	700,640	271,135	63.13%

Significant Budget Changes:
The Personal Services category increased due to adding the Building Inspector III position. Operating Expenes increased due to an increase in the Cost Allocation expenses. The Other Uses category increased due a Reserve for Future Capital being budgeted for FY 15.

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Ken Thomas, Director of Housing & Economic Development

Housing Assistance Fund

Description

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.

Total Department Budget

$ 139,342

Housing Assistance Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
REVENUE SOURCES					
Miscellaneous Revenue	0	0	0	0	102,000
Other Sources	0	0	0	0	37,342
TOTAL REVENUE SOURCES	0	0	0	0	139,342
APPROPRIATIONS					
Housing Assistance	0	0	0	0	139,342
TOTAL APPROPRIATIONS	0	0	0	0	139,342

Housing Assistance Fund

Revenue Detail & Personnel Schedule

Revenue Detail

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
MISCELLANEOUS REVENUE					
36110 Interest on Investments	0	0	0	0	0
36130 Gain/Loss Investments	0	0	0	0	0
36140 Affordable Housing Invest	0	0	0	0	0
36210 Rental Property- Housing	0	0	0	0	102,000
36613 Sponsorships/NSP	0	0	0	0	0
36990 Misc Non-Operating Rev	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE	0	0	0	0	102,000
OTHER SOURCES					
38891 Fund Balance Appropriated	0	0	0	0	37,342
TOTAL OTHER SOURCES	0	0	0	0	37,342
TOTAL RESOURCES	0	0	0	0	139,342

Personnel Schedule

Classification	2014	Change	2015	Amount
Administrative Assistant II	0.00	1.00	1.00	27,040
Total	**0.00**	**1.00**	**1.00**	**27,040**

Housing Assistance Fund

Appropriations Detail

Appropriations Detail — Account # 013-6255-xxx

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	0	0	0	0	27,040
2110	FICA	0	0	0	0	2,069
221x	Retirement	0	0	0	0	1,352
23xx	Insurance	0	0	0	0	10,703
2410	Workers' Compensation	0	0	0	0	76
26xx	Other Payroll Benefits	0	0	0	0	150
	TOTAL PERSONAL SERVICES	0	0	0	0	41,390
OPERATING EXPENSES						
31xx	Professional Services	0	0	0	0	30,240
4510	Insurance	0	0	0	0	6,750
462x	Repairs & Maintenance- Buildings	0	0	0	0	14,640
4980	Taxes	0	0	0	0	6,750
	TOTAL OPERATING EXPENSES	0	0	0	0	58,380
OTHER USES						
9101	Transfer to Carver Heights CRA	0	0	0	0	39,572
9160	Reserve/Future Capital	0	0	0	0	0
	TOTAL OTHER USES	0	0	0	0	39,572
TOTAL APPROPRIATIONS		0	0	0	0	139,342

Housing Assistance Fund

Appropriations Summary

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	41,390	41,390	100.00%
Operating Expenses	0	58,380	58,380	100.00%
Other Uses	0	39,572	39,572	100.00%
TOTALS	0	139,342	139,342	100.00%

Significant Changes:
This is a new fund for FY 15.

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Bill Spinelli, 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, Capital Improvement Fire Lease, 2008 and the Magnolia Townhomes Promissory Note, 2009.

Debt Service Fund

Description

Total Department Budget

$ 2,134,609

Debt Service Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
REVENUE SOURCES					
Other Sources	1,652,566	18,711,998	2,559,717	2,559,717	2,134,609
TOTAL REVENUE SOURCES	1,652,566	18,711,998	2,559,717	2,559,717	2,134,609
APPROPRIATIONS					
Debt Service	1,627,617	18,463,993	2,559,717	2,557,019	2,134,609
TOTAL APPROPRIATIONS	1,627,617	18,463,993	2,559,717	2,557,019	2,134,609

Revenue Detail

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OTHER SOURCES						
38111	From General Fund	529,276	631,818	529,301	529,301	396,080
38142	From Gas Fund	0	966,820	979,650	979,650	979,560
38191	From Discretionary Tax	1,123,290	1,085,141	1,050,766	1,050,766	758,969
38401	Bond Proceds	0	16,028,219	0	0	0
38891	Fund Balance Appropriated	0	0	0	0	0
TOTAL OTHER SOURCES		1,652,566	18,711,998	2,559,717	2,559,717	2,134,609
TOTAL RESOURCES		1,652,566	18,711,998	2,559,717	2,559,717	2,134,609

Debt Service Fund

Appropriations Detail & Summary

Appropriations Detail — Account # 021-1326-517

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
DEBT SERVICE						
71xx	Principal Payments	605,172	1,471,649	1,633,188	1,658,188	1,664,793
72xx	Interest Payments	1,020,052	962,671	896,399	896,399	464,359
73xx	Fees	2,393	327,058	2,080	2,432	3,493
7399	Debt Refunding	0	15,693,431	0	0	0
TOTAL DEBT SERVICE		1,627,617	18,454,809	2,531,667	2,557,019	2,132,645
OTHER USES						
9160	Reserve/Future Capital	0	0	28,050	0	1,964
9131	Transfer to Cap Projects (031)	0	9,184	0	0	0
TOTAL OTHER USES		0	9,184	28,050	0	1,964
TOTAL APPROPRIATIONS		1,627,617	18,463,993	2,559,717	2,557,019	2,134,609

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Debt Service	2,531,667	2,132,645	(399,022)	-15.76%
Other Uses	28,050	1,964	(26,086)	-93.00%
TOTALS	2,559,717	2,134,609	(399,022)	-15.59%

Significant Budget Changes:
The reduction in Debt Service is directly related to refinancing the 2004 Capital Improvement Bonds.

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 federal and state grants and Gas Tax revenue. 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 including Road Resurfacing of $512,500, Public Restroom Renovation $40,000, Roof Replacements totaling $79,600, Palmetto Street Shuffleboard Resurfacing $40,000, Tennis Court Resurfacing $60,000, Susan Street Master Plan Phase I $130,000, Marina Dock Repairs $30,000, ADA Compliance for Playgrounds/Facilities $25,000, Pave Berry Park Parking Lot $40,000, Venetian Gardens Master Plan Phase I $1,220,000, Kids Korner $10,000 and $25,000 for Recreation to continue the Rails to Trails project.

Capital Projects Fund

Description

Total Department Budget

$ 2,212,100

Capital Projects Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
REVENUE SOURCES					
Intergovernmental Revenue	958,445	1,553,909	0	2,729,242	0
Charges for Services	23,379	0	0	0	0
Miscellaneous Revenue	2,088	18	0	0	0
Other Sources	560,913	732,952	826,500	1,634,829	2,212,100
TOTAL REVENUE SOURCES	1,544,825	2,286,879	826,500	4,364,071	2,212,100
APPROPRIATIONS					
Finance	0	500	500	500	0
Airport	718,260	602,819	0	2,574,092	0
Fire	47,665	83,607	0	87,937	0
Public Works	541,602	693,243	600,000	693,237	2,187,100
Recreation	218,318	1,412,747	226,000	579,725	25,000
TOTAL APPROPRIATIONS	1,525,845	2,792,916	826,500	3,935,491	2,212,100

Revenue Detail

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
INTERGOVERNMENTAL REVENUE					
33142 Federal Grant - Airport	665,920	8,773	0	1,457,174	0
33172 Federal Grant- Recreation	51,816	972,753	0	0	0
33442 State Grant - Airport	240,709	572,383	0	1,272,068	0
33449 Joint Participation Agmt	0	0	0	0	0
33472 Fountain Park	0	0	0	0	0
TOTAL INTERGOVERNMENTAL	958,445	1,553,909	0	2,729,242	0
CHARGES FOR SERVICES					
34120 Fuel Surcharge	23,379	0	0	0	0
TOTAL CHARGES FOR SERVICES	23,379	0	0	0	0
MISCELLANEOUS REVENUE					
36110 Interest on Investments	(313)	(414)	0	0	0
36110 Bond Funds	1,110	1,463	0	0	0
36130 Gain/Loss Investments	1,291	(1,031)	0	0	0
TOTAL MISCELLANEOUS	2,088	18	0	0	0
OTHER SOURCES					
38111 From General Fund	7,681	35,016	100,500	235,112	0
38114 Recreation Impact Fees	9,460	0	100,000	100,000	25,000
38164 Debt Service (021)	0	9,184	0	0	0
38412 Reallocated Bond Proceeds	0	0	0	349,221	0
38142 Transfer from Gas (042)	0	62,124	0	239,729	257,500
38146 Transfer from Solid Waste (046)	0	0	0	0	772,500
38165 Transfer from Workers' Comp	0	0	26,000	26,000	0
38171 Fuel Surcharge	0	0	0	11,817	0
38191 From Discretionary Tax	543,772	32,687	0	72,950	644,600
38191 From Gas Tax	0	593,941	600,000	600,000	512,500
TOTAL OTHER SOURCES	560,913	732,952	826,500	1,634,829	2,212,100
TOTAL RESOURCES	1,544,825	2,286,879	826,500	4,364,071	2,212,100

Appropriations Detail

Account # 031-xxxx-xxx

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
FINANCE (1326)					
DEBT SERVICE					
7311 Fees	0	500	500	500	0
TOTAL DEBT SERVICE	0	500	500	500	0
TOTAL FINANCE	0	500	500	500	0
AIRPORT (1821)					
OPERATING EXPENSES					
3110 Professional Services	585	278	0	0	0
3130 Engineering Services	460,042	147,760	0	0	0
4911 Advertising- Other Ads	0	246	0	0	0
TOTAL OPERATING EXPENSES	460,627	148,284	0	0	0
CAPITAL OUTLAY					
6110 Land	0	0	0	150,000	0
6310 Improvements Other Than Bldgs	257,633	454,535	0	2,424,092	0
TOTAL CAPITAL OUTLAY	257,633	454,535	0	2,574,092	0
TOTAL AIRPORT	718,260	602,819	0	2,574,092	0
FIRE (2220)					
PERSONAL SERVICES					
1210 Regular Salaries & Wages	0	131	0	0	0
2110 FICA	0	9	0	0	0
2210 Retirement	0	19	0	0	0
23xx Insurance	0	35	0	0	0
2410 Workers' Compensation	0	7	0	0	0
TOTAL PERSONAL SERVICES	0	201	0	0	0
OPERATING EXPENSES					
4911 Advertising- Other Ads	21	0	0	0	0
TOTAL OPERATING EXPENES	21	0	0	0	0
CAPITAL OUTLAY					
6210 Buildings	47,644	83,406	0	87,937	0
TOTAL CAPITAL OUTLAY	47,644	83,406	0	87,937	0
TOTAL FIRE	47,665	83,607	0	87,937	0

Appropriations Detail (Continued) Account # 031-xxxx-xxx

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PUBLIC WORKS					
FLEET (5110)					
CAPITAL OUTLAY					
6310 Improvements Other Than Bldgs	10,422	3,941	0	11,817	0
TOTAL CAPITAL OUTLAY	10,422	3,941	0	11,817	0
OTHER USES					
9101 Transfer to General Fund	2,349	0	0	0	0
9152 Transfer to Fleet Fund	0	40,617	0	0	0
TOTAL OTHER USES	2,349	40,617	0	0	0
TOTAL FLEET	12,771	44,558	0	11,817	0
STREET MAINTENANCE (5112)					
PERSONAL SERVICES					
1210 Regular Salaries & Wages	0	1,467	0	0	0
2110 FICA	0	134	0	0	0
2210 Retirement	0	203	0	0	0
23xx Insurance	0	435	0	0	0
2410 Workers' Compensation	0	147	0	0	0
26xx Other Payroll Benefits	0	3	0	0	0
TOTAL PERSONAL SERVICES	0	2,389	0	0	0
OPERATING EXPENSES					
3110 Professional Services	611	0	0	0	0
TOTAL OPERATING EXPENSES	611	0	0	0	0
CAPITAL OUTLAY					
6310 Improvements Other Than Bldgs	528,220	620,552	600,000	600,000	512,500
TOTAL CAPITAL OUTLAY	528,220	620,552	600,000	600,000	512,500
TOTAL STREET MAINTENANCE	528,831	622,941	600,000	600,000	512,500
FACILITY MAINTENANCE (5193)					
CAPITAL OUTLAY					
6210 Buildings	0	25,744	0	81,420	119,600
6310 Improve Other Than Bldgs	0	0	0	0	1,555,000
TOTAL CAPITAL OUTLAY	0	25,744	0	81,420	1,674,600
TOTAL FACILITY MAINTENANCE	0	25,744	0	81,420	1,674,600
TOTAL PUBLIC WORKS	541,602	693,243	600,000	693,237	2,187,100

Appropriations Detail (Continued) Account # 031-xxxx-xxx

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
RECREATION					
SWIMMING POOLS (8122)					
CAPITAL OUTLAY					
6310 Improve Other Than Bldgs	0	8,176	100,000	104,071	0
TOTAL CAPITAL OUTLAY	0	8,176	100,000	104,071	0
TOTAL SWIMMING POOLS	0	8,176	100,000	104,071	0
COMMUNITY FACILITIES (8123)					
OPERATING EXPENSES					
4911 Advertising- Other Ads	20	0	0	0	0
TOTAL OPERATING EXPENSES	20	0	0	0	0
CAPITAL OUTLAY					
6210 Buildings	125,953		0	0	0
6310 Improve Other Than Bldgs	0	67,311	26,000	30,668	0
TOTAL CAPITAL OUTLAY	125,953	67,311	26,000	30,668	0
TOTAL COMMUNITY FACILITIES	125,973	67,311	26,000	30,668	0
PUBLIC PARKS (8124)					
PERSONAL SERVICES					
1210 Regular Salaries & Wages	0	1,174	0	0	0
2110 FICA	0	87	0	0	0
2210 Retirement	0	123	0	0	0
23xx Insurance	0	258	0	0	0
2410 Workers' Compensation	0	77	0	0	0
26xx Other Payroll Benefits	0	2	0	0	0
TOTAL PERSONAL SERVICES	0	1,721	0	0	0
OPERATING EXPENSES					
3110 Professional Services	450	315	0	0	0
3130 Engineering Services	35,562	122,507	0	0	0
4911 Advertising- Other Ads	210	0	0	0	0
TOTAL OPERATING EXPENSES	36,222	122,822	0	0	0
CAPITAL OUTLAY					
6310 Improve Other Than Bldgs	56,123	1,184,753	50,000	50,000	0
TOTAL CAPITAL OUTLAY	56,123	1,184,753	50,000	50,000	0
TOTAL PUBLIC PARKS	92,345	1,309,296	50,000	50,000	0

Appropriations Detail (Continued) Account # 031-xxxx-xxx

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
ATHLETIC FIELDS (8125)					
OPERATING EXPENSES					
3110 Professional Services	0	75	0	0	0
TOTAL OPERATING EXPENSES	0	75	0	0	0
CAPITAL OUTLAY					
6310 Improve Other Than Bldgs	0	27,889	50,000	394,986	25,000
TOTAL CAPITAL OUTLAY	0	27,889	50,000	394,986	25,000
TOTAL ATHLETIC FIELDS	0	27,964	50,000	394,986	25,000
TOTAL RECREATION	218,318	1,412,747	226,000	579,725	25,000
TOTAL CAPITAL PROJECTS	1,525,845	2,792,916	826,500	3,935,491	2,212,100

Project Schedule

Project WF/ Job	Title	Funding Source	Amount
310051	Public Works		
	Road Resurfacing	Gas Tax	512,500
	Public Restroom Renovations	Transfer from Discretionary Sales Tax	40,000
	Leesburg Wellness Center Roof	Transfer from Discretionary Sales Tax	26,400
	Communications Building Roof	Transfer from Discretionary Sales Tax	13,200
	Fire Station #64 Roof	Transfer from Discretionary Sales Tax	40,000
	Palmetto St. Shuffleboard Resurfacing	Transfer from Discretionary Sales Tax	40,000
	Palmetto St. Tennis Ct. Resurfacing	Transfer from Discretionary Sales Tax	60,000
	Susan St. Master Plan Phase I	Transfer from Discretionary Sales Tax	130,000
	Marina Dock Repairs	Transfer from Discretionary Sales Tax	30,000
	ADA Compliance for Playgrounds/Facilities	Transfer from Discretionary Sales Tax	25,000
	Pave Berry Park Parking Lot	Transfer from Discretionary Sales Tax	40,000
	Venetian Gardens Master Plan	Transfer from Discretionary Sales Tax	190,000
	Phase I (1,220,000)	Transfer from Solid Waste Fund	772,500
		Transfer from Gas Fund	257,500
	Kids Korner	Transfer from Discretionary Sales Tax	10,000
	Subtotal Public Works		2,187,100
310081	Recreation		
	Rails to Trails	Recreation Impact Fees	25,000
	Subtotal Recreation		25,000
	TOTAL		2,212,100
	Source of Funds		
		Transfer from Gas Fund	257,500
		Transfer from Solid Waste Fund	772,500
		Gas Tax	512,500
		Transfer from Discretionary Sales Tax	644,600
		Recreation Impact Fees	25,000
	TOTAL		2,212,100

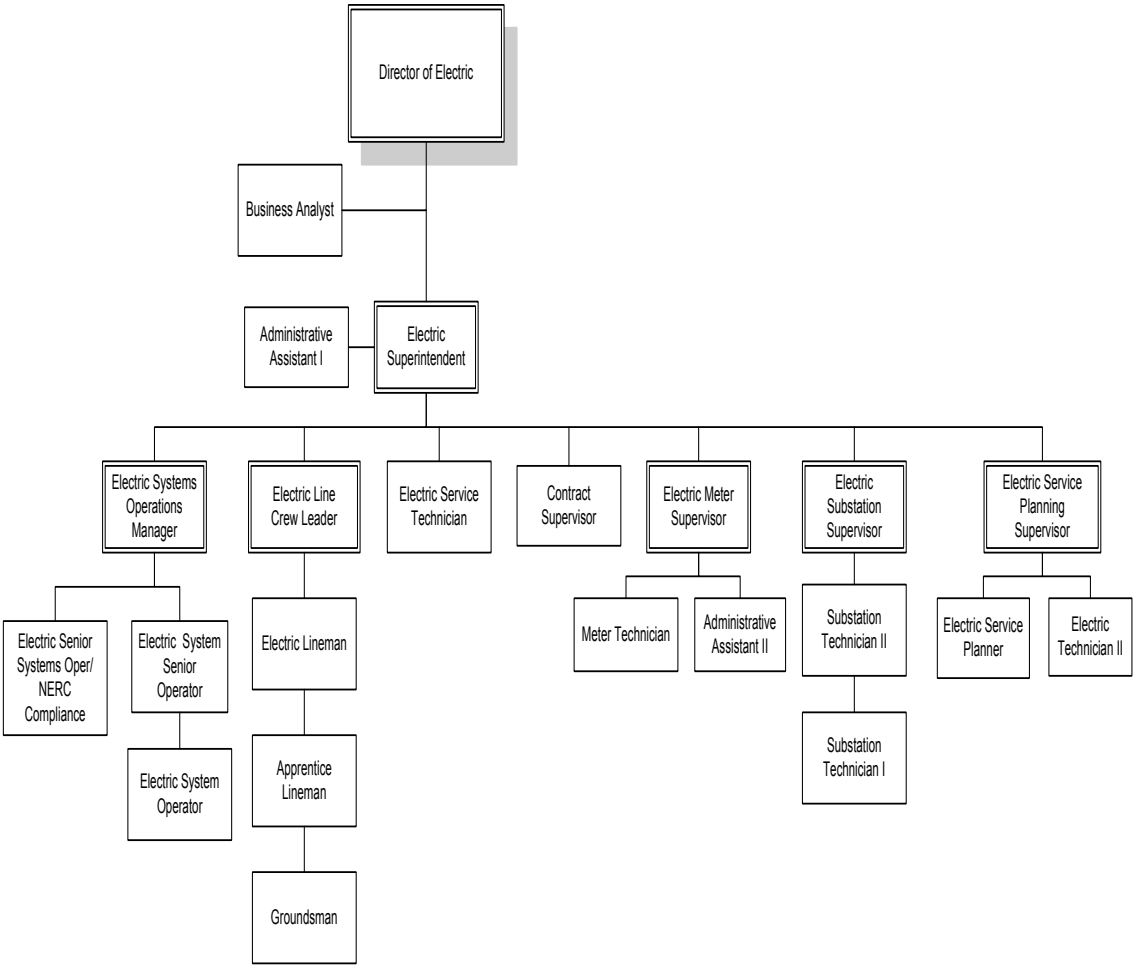
Patrick M. Foster, PE, Director of Electric

The Electric Fund maintains, operates and constructs electric distribution facilities within the service area. The department also performs activities related to transformer and meter maintenance, engineering and construction of all additions and expansions of the electric system.

Responsibilities:

- Load management
- Monitor flow
- Provide service
- Maintenance
- Safety

Organizational Chart



Electric Fund

Organization

Total Budget

$ 75,051,472

Electric System Description

The City of Leesburg electric system consists of 5 distribution substations, and 444 miles of 12,470 Volt distribution lines, of which 240 miles (54%) are underground circuits, serving approximately 22,000 active customers (24,000 locations served.)

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 to a small portion of the output of the St. Lucie No. 2 nuclear power plant. For the fiscal year ended 9/30/2013, the City's entitlement share averaged 1,769 megawatt hours of generating capacity from the St. Lucie No. 2 nuclear power plant. 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.

3. Crystal River Unit No. 3 Participation Agreement

   The City is a participant in a joint ownership agreement of the Crystal River Unit No. 3 (CR3) nuclear plant with Duke Energy Florida. Under terms of the agreement, the City acquired a 0.8244% ownership interest and generation entitlement share in the nuclear steam electric generating unit. Participants are entitled to energy output of the unit based upon their respective generation entitlement share.

   Due to Duke's recent failed containment dome repair, Duke retired CR3 in 2013 and placed the unit in NRC approved safe storage. Duke and the City and the other co-owners have entered into a tentative settlement agreement whereby the City and the other co-owners will relinquish their ownership in CR3 and the ownership will be terminated.

The Florida Public Service Commission approved electric service Territorial Agreements with Duke Energy May 1982 and with Sumter Electric Cooperative May 2012. The Duke Energy Territorial Agreement is currently under negotiation for renewal and there appears to be no issues to an extension under the same basic terms.

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.

Electric Fund

Budget Summary – Operating Statement

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING REVENUE					
Charges For Services	56,414,511	61,809,343	67,389,837	63,495,859	65,663,234
Other Operating Revenue	372,410	(60,127)	381,053	390,196	398,000
TOTAL OPERATING REVENUE	56,786,921	61,749,216	67,770,890	63,886,055	66,061,234
OPERATING APPROPRIATIONS					
Generation	2,657,121	2,359,984	2,650,223	182,077	0
St. Lucie	1,068,652	1,019,095	1,170,600	1,121,370	1,170,600
Purchase Power	32,727,531	34,846,259	38,468,724	33,438,089	40,404,470
Administration	2,785,782	3,221,765	3,504,673	3,296,398	2,537,460
Distribution	3,976,668	4,114,459	5,268,210	5,179,999	3,858,102
Smart Grid	204,067	315,163	1,188,375	1,065,808	1,333,274
Other Operating Expenses	5,578,266	7,851,520	9,125,265	8,537,767	9,431,578
TOTAL APPROPRIATIONS	(48,998,087)	(53,728,245)	(61,376,070)	(52,821,508)	(58,735,484)
NET INCOME FROM OPERATIONS	7,788,834	8,020,971	6,394,820	11,064,547	7,325,750
Non-Operating Revenue	5,460,669	2,189,183	0	0	0
Non-Operating Appropriations	(407,075)	(74,547)	(110,000)	(142,547)	(110,000)
NET OTHER INCOME	5,053,594	2,114,636	(110,000)	(142,547)	(110,000)
NET INCOME BEFORE TRANSFERS	12,842,428	10,135,607	6,284,820	10,922,000	7,215,750
Transfers to other funds	(5,798,809)	(6,545,719)	(6,467,523)	(5,889,464)	(6,434,746)
NET INCOME AFTER TRANSFERS	7,043,619	3,589,888	(182,703)	5,032,536	781,004
Other Sources	632,405	264,244	2,833,499	2,319,919	8,990,238
Capital Projects	(1)	(3)	(1,837,501)	(4,266,372)	(9,260,238)
NET OTHER SOURCES	632,404	264,241	995,998	(1,946,453)	(270,000)
UNAPPROPRIATED BALANCE	7,676,023	3,854,129	813,295	3,086,083	511,004

Electric Fund

Revenue Detail

Revenue Detail

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
INTERGOVERNMENTAL REVENUE					
33100 Federal Grant	5,460,669	2,189,183	0	0	0
TOTAL INTERGOVERNMENTAL REVENUE	5,460,669	2,189,183	0	0	0
CHARGES FOR SERVICES					
34311 Residential	25,711,823	28,187,446	31,421,198	29,745,166	31,442,693
34312 Commercial Non Demand	6,670,956	7,280,496	7,757,347	7,442,810	7,972,564
34313 Commercial Demand	19,213,975	20,450,878	22,212,064	20,493,923	21,907,786
34314 Public Lighting	683,316	706,659	807,962	773,165	789,877
34315 Public Authority (Fruitland Park)	173,752	185,326	193,331	187,534	204,575
34316 Municipal Non Demand	386,545	407,417	426,755	415,689	435,402
34317 Municipal Demand	1,279,427	1,398,542	1,675,952	1,512,210	1,512,115
34905 Penalties	572,394	572,778	585,559	607,081	585,559
34910 Misc Operating Revenue	11,169	13,077	14,665	13,859	14,665
34910 Demand Side Management Savings	1,355,622	2,245,262	1,932,000	1,897,474	396,000
34915 Pole Rentals	107,809	111,014	121,896	165,069	160,000
34918 Misc Service Revenue	252,731	251,880	241,998	240,383	241,998
34990 Cash Over & Short	(5,008)	(1,432)	(890)	1,496	0
TOTAL CHARGES FOR SERVICES	56,414,511	61,809,343	67,389,837	63,495,859	65,663,234
MISCELLANEOUS REVENUES					
36110 Interest on Investments	101,565	617,469	190,549	161,787	175,000
36111 Misc Interest Income	240	80	0	0	0
36130 Gain/Loss Investments	34,342	42,351	0	0	0
36402 Gain From Sale of Fixed Assets	0	0	0	0	0
36404 Recovery From Losses	75,793	(960,577)	79,664	96,675	80,000
36501 Sale of Surplus Materials	58,141	53,817	20,000	54,310	20,000
36906 Misc. Reimbursement	0	7,677	0	0	0
36925 Misc Jobbing Revenue	45,454	157,191	24,000	31,706	60,000
36990 Misc Non-Operating Revenue	56,875	21,865	66,840	45,718	63,000
TOTAL MISCELLANEOUS REVENUES	372,410	(60,127)	381,053	390,196	398,000
OTHER SOURCES					
38118 From Hwy 441/27 CRA (018)	412,845	99,182	0	0	0
38893 Appropriate Fund Balance	0	0	0	0	0
38950 Contributions - Cust/Dev	219,560	165,062	135,000	138,920	7,140,238
38962 Appropriated Renewal & Replacement	0	0	1,552,500	1,035,000	1,850,000
38971 Appropriate Demand Side Management	0	0	1,145,999	1,145,999	0
TOTAL OTHER SOURCES	632,405	264,244	2,833,499	2,319,919	8,990,238
TOTAL RESOURCES	62,879,995	64,202,643	70,604,389	66,205,974	75,051,472

Division Summary of Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
1011 **GENERATION**					
Operating Expenses	2,657,121	2,359,984	2,650,223	182,077	0
TOTAL GENERATION	2,657,121	2,359,984	2,650,223	182,077	0
1012 **ST. LUCIE**					
Operating Expenses	1,068,652	1,019,095	1,170,600	1,121,370	1,170,600
TOTAL ST. LUCIE	1,068,652	1,019,095	1,170,600	1,121,370	1,170,600
1013 **PURCHASE POWER**					
Operating Expenses	32,727,531	34,846,259	38,468,724	33,438,089	40,404,470
TOTAL PURCHASE POWER	32,727,531	34,846,259	38,468,724	33,438,089	40,404,470
1021 **ADMINISTRATION**					
Personal Services	222,348	344,674	388,056	373,890	218,209
Operating Expenses	2,563,434	2,695,853	3,116,617	2,883,746	2,319,251
Grants & Aids	0	181,238	0	38,762	0
TOTAL ADMINISTRATION	2,785,782	3,221,765	3,504,673	3,296,398	2,537,460
1045 **JOBBING**					
Personal Services	25,618	92,254	38,353	45,134	40,152
Operating Expenses	65,368	69,730	3,000	2,434	3,000
TOTAL JOBBING	90,986	161,984	41,353	47,568	43,152
1062 **DISTRIBUTION**					
Personal Services	2,796,667	2,743,906	3,157,112	3,350,575	2,403,664
Operating Expenses	1,153,827	1,351,015	2,047,976	1,777,710	1,434,438
Other Uses	26,174	19,538	63,122	51,714	20,000
TOTAL DISTRIBUTION	3,976,668	4,114,459	5,268,210	5,179,999	3,858,102
1070 **SMARTGRID**					
Personal Services	104,639	186,370	236,443	221,189	83,937
Operating Expenses	99,428	128,793	951,932	844,619	1,249,337
TOTALSMART GRID	204,067	315,163	1,188,375	1,065,808	1,333,274
1088 **OTHER**					
Operating Expenses	4,437,487	5,513,245	6,156,287	5,832,253	6,642,108
Debt Service	1,049,793	2,176,291	2,927,625	2,657,946	2,746,318
Other Uses	6,205,884	6,620,266	7,390,818	6,032,011	7,055,750
TOTAL OTHER	11,693,164	14,309,802	16,474,730	14,522,210	16,444,176
1099 **CAPITAL PROJECTS**					
Personal Services	1,166,127	1,165,268	489,197	515,799	1,438,707
Operating Expenses	5,097,955	3,601,112	269,778	1,705,533	3,127,878
Capital Outlay	8,080,291	2,862,758	1,078,526	2,045,040	4,693,653
Debt Service	911,236	0	0	0	0
Other Uses	(15,255,608)	(7,629,135)	0	0	0
TOTAL CAPITAL PROJECTS	1	3	1,837,501	4,266,372	9,260,238
GRAND TOTAL					
Personal Services	4,315,399	4,532,472	4,309,161	4,506,587	4,184,669
Operating Expenses	49,870,803	51,585,086	54,835,137	47,787,831	56,351,082
Capital Outlay	8,080,291	2,862,758	1,078,526	2,045,040	4,693,653
Debt Service	1,961,029	2,176,291	2,927,625	2,657,946	2,746,318
Grants & Aids	0	181,238	0	38,762	0
Other Uses	(9,023,550)	(989,331)	7,453,940	6,083,725	7,075,750
TOTAL APPROPRIATIONS	55,203,972	60,348,514	70,604,389	63,119,891	75,051,472

Electric Fund

Generation Division

Appropriations Detail

Appropriations Detail — Account # 041-1011-531

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES					
3452 CR #3 Operations	1,078,802	942,959	880,292	61,692	0
3453 CR #3 Maintenance	1,246,150	1,087,539	1,353,195	101,371	0
3454 CR #3 Power Generation	332,169	329,486	416,736	19,014	0
TOTAL OPERATING EXPENSES	2,657,121	2,359,984	2,650,223	182,077	0
TOTAL APPROPRIATIONS	2,657,121	2,359,984	2,650,223	182,077	0

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	2,650,223	0	(2,650,223)	-100.00%
TOTALS	2,650,223	0	(2,650,223)	-100.00%

Electric Fund

St. Lucie Division

Appropriations Detail

Appropriations Detail — Account # 041-1012-531

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES					
3451 St. Lucie	1,068,652	1,019,095	1,170,600	1,121,370	1,170,600
TOTAL OPERATING EXPENSES	1,068,652	1,019,095	1,170,600	1,121,370	1,170,600
TOTAL APPROPRIATIONS	1,068,652	1,019,095	1,170,600	1,121,370	1,170,600

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	1,170,600	1,170,600	0	0.00%
TOTALS	1,170,600	1,170,600	0	0.00%

Electric Fund

Power Supply Division

Appropriations Detail

Appropriations Detail — Account # 041-1013-531

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES						
3441	Purchase Power- Customer	44,400	44,400	44,400	44,400	44,400
3442	Power Purchase- Demand	18,623,171	19,263,650	20,712,386	17,649,174	21,718,067
3443	Purchase Power- Energy	11,929,969	13,166,375	15,470,626	13,503,203	16,243,030
3444	Purchase Power- Transmission	2,250,061	2,491,991	2,364,115	2,364,115	2,520,552
3447	Load Retention Funding	(120,070)	(120,157)	(122,803)	(122,803)	(121,579)
TOTAL OPERATING EXPENSES		32,727,531	34,846,259	38,468,724	33,438,089	40,404,470
TOTAL APPROPRIATIONS		32,727,531	34,846,259	38,468,724	33,438,089	40,404,470

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	38,468,724	40,404,470	1,935,746	5.03%
TOTALS	38,468,724	40,404,470	1,935,746	5.03%

Values & Goals

Value: Excellence in All We Do

Goals:
- Continue to challenge supervision to identify areas in need of functional improvement and implement measures to correct
- Continue to motivate staff to analyze areas of the electric system that are in need of improvement, maintenance, or replacement
- Continue to facilitate planning and implementing solutions to support the changes necessary to achieve the improvements
- Continue to research, recommend, and identify items that require funding in future budgets to achieve the improvements identified

Value: Fiscal Responsibility

Goals:
- Continue to provide department leadership with the motivation to support fiscal goals as developed
- Continue to encourage good fiscal stewardship by all department employees by education, expectation, and accountability
- Continue to meet with staff on a regular basis to update fiscal performance and to provide and receive feedback

Value: A Caring Organization

Goals:
- Provide leadership to promote a customer service attitude within the department
- Provide cost savings to customers by continuing to identify and correct inefficiencies
- Work with other Department Heads to create a team atmosphere at the City

Value: Organizational development & self-sufficiency

Goals:
- Provide employee education and skill training

Value: Professionalism

Goals:
- Provide accurate and timely employee performance feedback
- Promote employee education and skill training
- Maintain Skill-Based Performance for all departmental staff

Major Accomplishments:
- Trained staff on all budget components and their impact on the electric department's fiscal performance
- Developed reporting for all budget categories to provide metrics that are easily understood and illustrated
- Trained supervision on performance measures and performance appraisal preparation

Performance Measures:

	2012-13	2013-14	2014-15
Occupational Safety & Health Admin Reporting (OSHA):			
Incident Rate	0	1	0
Total workers' hours of exposure	99,840	96,680	96,680

Personnel Schedule

Classification	2014	Change	2015	Amount
Administrative Assistant I	1.00	0.00	1.00	28,540
Business Analyst	1.00	0.00	1.00	40,754
Deputy Director of Electric	1.00	(1.00)	0.00	0
Director of Electric	1.00	0.00	1.00	109,809
Total	**4.00**	**(1.00)**	**3.00**	**179,103**

Electric Fund

Administration Division

Appropriations Detail

Appropriations Detail — Account # 041-1021-531

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	174,196	260,396	279,759	255,790	179,103
1410	Overtime	307	223	300	300	300
15xx	Bonuses	0	2,073	0	0	0
1641	Vacation/Terms & Buyout	4,328	7,732	0	14,371	0
2110	FICA	12,170	19,480	20,837	20,837	13,332
221x	Retirement	9,731	17,856	18,125	16,921	12,963
23xx	Insurance	61,334	83,058	87,184	84,109	71,999
2410	Workers' Compensation	476	735	783	756	502
26xx	Other Payroll Benefits	11,191	8,670	3,477	3,215	2,796
2999	Allocated Labor Expense	(51,385)	(55,549)	(22,409)	(22,409)	(62,786)
TOTAL PERSONAL SERVICES		222,348	344,674	388,056	373,890	218,209
OPERATING EXPENSES						
3xxx	Professional Services	52,103	28,745	42,000	36,510	52,112
4010	Travel	3,418	3,304	4,700	4,263	4,500
41xx	Communication	14,252	12,161	15,700	13,970	13,300
421x	Postage	1,512	1,447	1,750	1,257	1,500
4310	Utilities	138,259	159,968	149,856	148,018	160,000
4510	Insurance	121,397	138,351	150,241	149,335	161,487
46xx	Repairs & Maintenance- Equipment	4,730	5,080	5,220	4,774	2,980
4710	Printing & Binding	1,285	0	800	536	300
4810	Promotional Activities	2,145	2,585	2,780	2,705	2,352
4911	Advertising	0	0	150	102	100
4920	Other Current Charges	9,260	2,790	5,375	2,715	5,100
4934	Over/Short-Warehouse	(7,050)	0	0	0	0
4945	Injury/Damage to Others	7,879	2,528	0	0	0
496x	General Administrative	580,316	590,667	724,673	630,304	0
4970	Regulatory Assessment	9,020	9,180	10,000	11,512	10,000
4980	Taxes	1,347,001	1,438,879	1,647,537	1,563,708	1,545,550
4982	Franchise Fees	284,959	301,254	306,087	289,973	318,114
5180	Minor Furniture/Equipment	149	180	300	200	500
5210	Operating Supplies	9,624	10,552	12,000	9,866	10,000
5230	Fuel Purchases	40	0	50	34	50
5299	Allocated Material Expense	(52,151)	(46,561)	(2,115)	(22,786)	(6,906)
5410	Publications & Memberships	34,206	33,345	35,013	33,345	35,212
5520	Training	1,080	1,398	4,500	3,405	3,000
TOTAL OPERATING EXPENSES		2,563,434	2,695,853	3,116,617	2,883,746	2,319,251
GRANTS & AIDS						
8210	Local Contributions	0	181,238	0	38,762	0
TOTAL GRANTS & AIDS		0	181,238	0	38,762	0
TOTAL APPROPRIATIONS		2,785,782	3,221,765	3,504,673	3,296,398	2,537,460

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	388,056	218,209	(169,847)	-43.77%
Operating Expenses	3,116,617	2,319,251	(797,366)	-25.58%
TOTALS	3,504,673	2,537,460	(967,213)	-27.60%

Significant Budget Changes:
The Personal Services category decreased due to the elimination of the Deputy Electric Director. Operating Expenses decreased due to moving the Cost Allocation (496x) from this division to the Other Division (1088).

Values & Goals

Value: Professionalism

Goals:

- Provide assistance to other City departments, including installation of fiber optic cable, and lighting repairs for recreational facilities
- Provide services to countywide public agencies
- Support the activities of the Downtown Partnership in continuing development of Downtown City properties and rights-of-way

Value: Excellence in All We Do

Goals:

- Provide an installation plan for holiday decorations and lights along the streets in Venetian Gardens and along arterial roadways that meet financial, infrastructure, and labor resources
- Continue to revamp the appearance of City's Christmas decorations; install and maintain decorations in a timely and efficient manner
- Maintain Lights of Lake project

Major Accomplishments:

- Completed all City Christmas display projects
- Completed Market Street Undergrounding Project
- Completed Final Section of the Carver Heights Undergrounding Project

Performance Measures:

	2012-13	2013-14	2014-15
Recreation light jobs	2	2	2
Tree trimming jobs	400	400	400
Christmas decorations (man hours)	500	566	550
Lights of Lake (man hours)	60	60	60

Appropriations Detail

Account # 041-1045-531

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
1210	Regular Salaries & Wages	17,511	34,669	30,000	30,000	30,000
1410	Overtime	0	34,918	1,000	1,000	1,000
2110	FICA	1,277	4,772	2,295	2,295	2,295
221x	Retirement	1,357	3,108	4,158	4,158	4,158
23xx	Insurance	2,852	4,614	300	2,042	2,399
2410	Workers' Compensation	275	842	600	600	300
26xx	Other Payroll Benefits	34	142	0	39	0
2999	Allocated Labor Expense	2,312	9,189	0	5,000	0
	TOTAL PERSONAL SERVICES	25,618	92,254	38,353	45,134	40,152
OPERATING EXPENSES						
4010	Travel	0	2,128	0	0	0
4499	Allocated Equip Rental	14,743	57,308	0	0	0
5210	Operating Supplies	50,567	5,668	3,000	2,434	3,000
5230	Fuel Purchases	0	4,417	0	0	0
5299	Allocated Material Expense	58	209	0	0	0
	TOTAL OPERATING EXPENSES	65,368	69,730	3,000	2,434	3,000
	TOTAL APPROPRIATIONS	90,986	161,984	41,353	47,568	43,152

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	38,353	40,152	1,799	4.69%
Operating Expenses	3,000	3,000	0	0.00%
TOTALS	41,353	43,152	1,799	4.35%

Electric Fund

Distribution Division

Values & Goals

Values & Goals

Value: Excellence in All We Do

Goals:

- Continue to improve service reliability by reducing customer minutes interrupted, frequency, and duration of interruptions
- Continue to maintain and improve the Electric Distribution system to be the most efficient system
- Continue replacement of deteriorating underground primary conductor to improve service reliability
- Continue replacement of wood poles identified during pole inspections to improve reliability and resiliency
- Continue aggressive Right-of-Way maintenance to improve system reliability
- Continue replacement of substation equipment nearing the end of economic life to prevent extended outages

Value: Fiscal Responsibility

Goals:

- Continue to monitor real-time FMPA All Requirements Project load and weather forecasts to identify Peak Load hours each month and initiate actions to reduce load during potential Coincident Peak hours for Public Source Customers
- Continue identifying work methods to improve operational effectiveness
- Continue reviewing existing fees and determine the appropriate rates

Vision: A Caring Organization

Goal:

- Continue to improve the reliability of the Electric Distribution system through improved maintenance, tree trimming and system upgrades

Major Accomplishments:

- Replaced aging underground cables
- System improvements completed by inspecting poles and hardware in areas that are prone to momentary outages
- Continued tree trimming that reduced tree related outages
- Completed US 27 South feeder tie and reconductoring project

Performance Measures:

	2012-13	2013-14	2014-15
Rental lights installed	35	77	96
Surge suppressors installed	100	50	50
Outage rate per customer in minutes	50	50	50
Meters changed out	23,000*	30	30
CT/VT installations tested	400	100	100
Transformers changed out	162	88	27
Overhead conductor replaced (feet)	50,000	33,000	24,000
Underground primary conductor replaced	22,000	7,400	1,000
Decayed and overloaded poles replaced	200	136	30
Residential meters tested	542	50	50

*Implemented Smart Grid Project

Personnel Schedule

Classification	2014	Change	2015	Amount
Administrative Assistant II	1.00	0.00	1.00	38,416
Apprentice Lineman	4.00	(1.00)	3.00	124,488
Contract Supervisor	1.00	0.00	1.00	81,058
Electric Line Crew Leader	5.00	0.00	5.00	395,179
Electric Lineman	7.00	2.00	9.00	600,163
Electric Meter Supervisor	0.00	1.00	1.00	68,421
Electric Senior Service Planner	1.00	(1.00)	0.00	0
Electric Senior Systems Oper/Nerc Comp	0.00	1.00	1.00	74,319
Electric Senior Systems Operator	7.00	(3.00)	4.00	266,133
Electric Service Planner	2.00	0.00	2.00	123,729
Electric Service Planning Supervisor	0.00	1.00	1.00	72,218
Electric Service Technician	1.00	0.00	1.00	69,493
Electric Substation Supervisor	0.00	1.00	1.00	80,351
Electric Substation Technician I	0.00	2.00	2.00	85,988
Electric Substation Technician II	0.00	1.00	1.00	63,437
Electric Superintendent	1.00	0.00	1.00	88,130
Electric System Operator	0.00	2.00	2.00	91,375
Electric System Operations Manager	1.00	0.00	1.00	74,942
Electric Technician II	1.00	0.00	1.00	43,573
Groundsman	4.00	(1.00)	3.00	74,693
Meter Technician	2.00	0.00	2.00	93,025
Senior Meter Technician	1.00	(1.00)	0.00	0
Senior Substation Comm. Tech	1.00	(1.00)	0.00	0
Substation Comm. Tech I	1.00	(1.00)	0.00	0
Substation Comm. Tech II	1.00	(1.00)	0.00	0
Standby				11,150
Time charged directly to Jobbing Division				(30,000)
Time charged directly to Capital Projects				(932,300)
Total	**42.00**	**1.00**	**43.00**	**1,657,981**

Electric Fund

Distribution Division

Appropriations Detail

Appropriations Detail — Account # 041-1062-531

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES					
12xx Regular Salaries & Wages	1,805,940	1,710,114	2,120,850	2,281,102	1,657,981
1310 Temporary Labor	308	0	0	0	0
1410 Overtime	202,318	201,888	238,000	210,000	237,000
15xx Bonuses/Incentives	0	65,961	0	0	0
1641 Vacation/Terms & Buyout	34,126	45,553	0	19,875	0
2110 FICA	150,316	148,027	151,721	172,190	118,497
221x Retirement	151,189	243,255	320,079	318,240	210,632
23xx Insurance	321,996	281,168	317,776	327,487	213,849
2410 Workers' Compensation	25,496	24,653	26,461	30,443	20,302
26xx Other Payroll Benefits	154,387	76,657	3,756	5,310	5,726
2999 Allocated Labor Expense	(49,409)	(53,370)	(21,531)	(14,072)	(60,323)
TOTAL PERSONAL SERVICES	2,796,667	2,743,906	3,157,112	3,350,575	2,403,664
OPERATING EXPENSES					
31xx Professional Services	67,632	74,906	120,000	138,000	50,000
3410 Contract Services	35,248	23,568	99,000	68,460	110,450
3499 Inter Dept Contract Oblig	110,063	120,002	118,673	118,673	109,400
4010 Travel	1,773	2,417	12,600	9,313	12,600
41xx Communication	10,993	13,589	11,500	10,335	9,000
4210 Postage	32	15	50	34	50
4310 Utilities	3,200	13,556	24,120	20,601	24,200
4410 Rentals	3,617	824	5,600	4,747	8,400
4415 Internal Fleet Lease	382,103	391,655	323,110	323,114	159,634
4499 Allocated Equip Rental	(822,273)	(809,576)	(155,959)	(303,474)	(435,982)
4510 Insurance	17,451	13,454	15,634	15,634	11,975
461x Repairs & Maintenance- Vehicles	261,572	196,163	204,797	266,184	265,971
4620 Repairs & Maintenance- Buildings	5,621	9,766	11,460	9,000	28,500
4625 Repairs & Maintenance-Non Bldg	607,971	526,822	555,516	510,920	555,500
46xx Repairs & Maintenance- Equipment	18,785	20,357	18,810	16,966	19,950
4633 Computer Contracts	15,285	37,929	67,000	55,538	32,000
4670 Repairs & Maintainance-Office Equi	1,708	1,376	6,600	5,605	3,500
4710 Printing & Binding	1,775	2,328	6,125	6,000	3,500
49xx Other Current Charges	1,797	1,015	2,750	7,778	1,800
5180 Minor Furniture/Equipment	46,321	49,916	48,950	35,246	48,950
521x Operating Supplies	197,700	404,754	225,850	197,479	201,000
5215 Uniforms	43,404	33,095	76,250	75,000	76,250
5230 Fuel Purchases	98,849	112,851	98,142	91,625	104,077
5232 Generator DSM Other Exp	82,711	136,740	120,000	92,832	0
5299 Allocated Material Expense	(54,280)	(48,461)	(2,202)	(29,797)	(7,187)
5410 Publications & Membership	2,382	951	2,300	1,897	2,000
5520 Training	12,387	21,003	31,300	30,000	38,900
TOTAL OPERATING EXPENSES	1,153,827	1,351,015	2,047,976	1,777,710	1,434,438
OTHER USES					
9501 Energy Efficiency Rebates	26,174	19,538	63,122	51,714	20,000
TOTAL OTHER USES	26,174	19,538	63,122	51,714	20,000
TOTAL APPROPRIATIONS	3,976,668	4,114,459	5,268,210	5,179,999	3,858,102

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	3,157,112	2,403,664	(753,448)	-23.87%
Operating Expenses	2,047,976	1,434,438	(613,538)	-29.96%
Other Uses	63,122	20,000	(43,122)	-68.32%
TOTALS	5,268,210	3,858,102	(1,410,108)	-26.77%

Significant Budget Changes:

The change in Personal Services is directly related to increased Capital Projects for FY 15. Other Uses decreased due to increased Capital Projects for FY 15 and the reduction in Fleet Lease (4415) for FY 15.

Values & Goals

Value: Fiscal Responsibility

Goals:

- Install Home Area Networks, In-Home Displays, Load Control devices and related technologies in residential and small commercial customer locations that are part of Leesburg's Smart Grid project
- Install reclosers, capacitors, voltage regulators and related technologies to improve operational efficiency as part of Leesburg's Smart Grid Project

Value: Excellence in All We Do

Goals:

- Provide excellent customer service in the form of education for the consumers on the benefit and opportunities of Smart Grid
- Empower the consumers to make choices and save dollars through the Smart Grid Program

Major Accomplishments:

- Continued to educate customers regarding Leesburg's Smart Grid project
- Continued to expand Smart Grid and energy saving opportunities for the citizens of Leesburg
- Completed Fault Detection Isolation and Restoration (FDIR) Loop around the commercial area near the mall
- Completed numerous Substation improvement projects including the replacement of breakers and controls
- Completed replacement and installation of numerous field communicating reclosers and capacitors
- Competed pilot for the Programmable Communicating Thermostats (PCT's) project
- Competed Video Wall and Outage Management System (OMS) project

Personnel Schedule

Classification	2014	Change	2015	Amount
Business Analyst[2]	1.00	(1.00)	0.00	0
Customer Service Specialists[1]	4.00	(4.00)	0.00	0
System Admin/Security Officer[3]	1.00	0.00	1.00	65,137
Total	**6.00**	**(5.00)**	**1.00**	**65,137**

Notes:

System Admin/Security Officer[3]- Reflected on the General Fund Information Technology Organizational Chart

Electric Fund

Smart Grid Division

Appropriations Detail

Appropriations Detail — Account # 041-1070-531

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
1210	Regular Salaries & Wages	63,686	135,127	185,746	172,642	65,137
1310	Temporary Labor	12	0	0	0	0
1410	Overtime	19,354	15,958	0	5,197	0
1641	Vacation/Terms & Buyout	0	1,753	0	6,286	0
2110	FICA	4,833	11,022	14,136	8,533	4,771
221x	Retirement	3,874	9,903	10,643	10,309	3,241
23xx	Insurance	11,969	10,293	23,824	16,137	10,703
2410	Workers' Compensation	185	400	520	313	235
26xx	Other Payroll Benefits	726	1,914	1,574	1,772	(150)
2999	Allocated Labor Expense	0	0	0	0	0
TOTAL PERSONAL SERVICES		104,639	186,370	236,443	221,189	83,937
OPERATING EXPENSES						
3110	Professional Services	3,215	23,280	0	0	0
3410	Contract Services	56,900	71,652	871,200	761,354	1,166,400
4010	Travel	1,901	42	0	0	0
4210	Postage	9,848	734	0	0	0
46xx	Repairs & Maintenance-Equipment	14,000	27,806	80,732	83,265	82,937
4710	Printing & Binding	5,645	391	0	0	0
4920	Other Current Charges	2,972	334	0	0	0
4945	Injury/Damage to Others	(357)	0	0	0	0
5180	Minor Furniture/ Equipment	1,147	(848)	0	0	0
5210	Operating Supplies	3,853	698	0	0	0
5410	Publications & Membership	129	0	0	0	0
5520	Training	175	4,704	0	0	0
TOTAL OPERATING EXPENSES		99,428	128,793	951,932	844,619	1,249,337
TOTAL APPROPRIATIONS		204,067	315,163	1,188,375	1,065,808	1,333,274

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	236,443	83,937	(152,506)	-64.50%
Operating Expenses	951,932	1,249,337	297,405	100.00%
TOTALS	1,188,375	1,333,274	144,899	12.19%

Significant Budget Changes:
The Personal Services decreased due to the elimination of the Customer Service Specialists (4) and the Business Analyst position. Operating Expenses increased due to the GE contract.

Electric Fund

Other

Appropriations Detail

Appropriations Detail — Account # 041-1088-5xx

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES						
4920	Other Current Charges	0	2,007	0	17,110	0
4950	Uncollectible Accounts	40,443	136,788	200,000	200,000	200,000
4962	Customer Accounts	1,550,213	1,625,251	1,624,397	1,588,488	0
4963	Meter Reading	142,782	59,090	31,890	26,655	0
5001	Cost Allocation- City Commission	0	0	0	0	30,461
5002	Cost Allocation- City Manager	0	0	0	0	168,861
5003	Cost Allocation- City Clerk	0	0	0	0	65,699
5004	Cost Allocation- City Attorney	0	0	0	0	13,962
5005	Cost Allocation- Accounting	0	0	0	0	266,974
5006	Cost Allocation- Customer Service	0	0	0	0	660,480
5007	Cost Allocation- Purchasing	0	0	0	0	102,653
5008	Cost Allocation- Warehouse	0	0	0	0	80,348
5009	Cost Allocation- Human Resources	0	0	0	0	47,097
5010	Cost Allocation- IT	0	0	0	0	659,914
5013	Cost Allocation- Facilities	0	0	0	0	10,188
5015	Cost Allocation- Planning & Zoning	0	0	0	0	35,471
5910	Depreciation Expense	2,704,049	3,690,109	4,300,000	4,000,000	4,300,000
	TOTAL OPERATING EXPENSES	4,437,487	5,513,245	6,156,287	5,832,253	6,642,108
DEBT SERVICE						
71xx	Principal-Long Term Debt	0	0	775,000	516,672	787,000
721x	Interest-Long Term Debt	1,011,797	2,009,793	2,114,877	2,114,879	1,946,868
7311	Fees	3,967	165,661	3,717	3,704	5,630
732x	Amortize Debt Discount/Premium	836	837	837	561	(4,241)
7330	Amortize Debt Issue Cost	33,193	0	33,194	22,130	11,061
	TOTAL DEBT SERVICE	1,049,793	2,176,291	2,927,625	2,657,946	2,746,318
OTHER USES						
9101	Transfer to General Fund	4,603,558	5,320,531	5,271,689	4,832,383	5,183,657
9102	Surcharge Transfer	1,067,195	1,113,467	1,195,834	1,057,081	1,251,089
9142	Transfer to Gas	4,917	0	0	0	0
9145	Transfer to Communications	119,407	70,372	0	0	0
9150	R & R Reserve	0	0	100,000	100,000	100,000
9151	Transfer to Gen Fix Asset	3,732	0	0	0	0
9152	Transfer to Fleet Fund	0	41,349	0	0	0
9160	Reserve/Future Capital	0	0	813,295	0	511,004
9960	Interest-Customer Deposit	12,234	9,567	10,000	10,000	10,000
998x	CR #3	394,841	64,980	0	32,547	0
9990	Contingency Fund	0	0	0	0	0
	TOTAL OTHER USES	6,205,884	6,620,266	7,390,818	6,032,011	7,055,750
	TOTAL APPROPRIATIONS	11,693,164	14,309,802	16,474,730	14,522,210	16,444,176

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	6,156,287	6,642,108	485,821	7.89%
Debt Services	2,927,625	2,746,318	(181,307)	-6.19%
Other Uses	7,390,818	7,055,750	(335,068)	-4.53%
TOTALS	16,474,730	16,444,176	(30,554)	-0.19%

Significant Budget Changes:
Operating Expenses increased due to moving a portion of the Cost Allocation from the Electric Admin. (1021) division.

Appropriations Detail — Account # 041-1099-531

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
1210	Regular Salaries & Wages	781,404	775,253	332,750	332,750	932,300
1410	Overtime	21,322	6,920	0	6,646	0
2110	FICA	58,695	57,521	25,457	25,457	71,315
221x	Retirement	62,990	91,820	26,620	33,889	142,671
23xx	Insurance	129,195	120,258	55,072	63,330	154,299
2410	Workers' Compensation	12,529	12,388	5,358	6,633	15,013
26xx	Other Payroll Benefits	1,511	1,378	0	151	0
2970	1st Installs	0	0	0	0	0
2999	Allocated Labor Expense	98,481	99,730	43,940	46,943	123,109
	TOTAL PERSONAL SERVICES	1,166,127	1,165,268	489,197	515,799	1,438,707
OPERATING EXPENSES						
31xx	Professional Services	38,448	338,470	7,502	160,397	63,831
3410	Contract Services	3,877,558	2,279,639	0	1,091,200	2,060,521
4010	Travel	0	1,282	0	0	0
4110	Communication	305	349	0	0	0
4410	Rentals	2,101	1,408	0	650	15,000
4499	Allocated Equip Rental	807,530	752,268	155,959	273,510	435,982
4510	Insurance	7,000	0	0	0	0
4625	Repairs & Maint/Non-Buildings	2,777	0	0	0	0
49xx	Advertising	386	1,078	0	0	2,199
5210	Operating Supplies	255,478	131,805	102,000	127,267	528,000
5299	Allocated Material Expense	106,372	94,813	4,317	52,509	22,345
	TOTAL OPERATING EXPENSES	5,097,955	3,601,112	269,778	1,705,533	3,127,878
CAPITAL OUTLAY						
6110	Land	700	501	0	0	0
6210	Buildings	0	35,202	0	0	0
6310	Improvements Other Than Bldgs	1,031,069	738,082	167,656	238,777	0
6410	Machinery & Equipment	4,592,780	(181,032)	27,665	32,792	0
6460	Taxable Material & Supply	2,301,377	2,121,500	825,425	1,663,708	4,386,926
647x	Use Tax	154,365	148,505	57,780	109,763	306,727
	TOTAL CAPITAL OUTLAY	8,080,291	2,862,758	1,078,526	2,045,040	4,693,653
DEBT SERVICE						
7210	Interest-Long Term Debt	911,236	0	0	0	0
	TOTAL DEBT SERVICE	911,236	0	0	0	0
OTHER USES						
9999	WIP Contra	(15,255,608)	(7,629,135)	0		0
	TOTAL OTHER USES	(15,255,608)	(7,629,135)	0	0	0
TOTAL APPROPRIATIONS		1	3	1,837,501	4,266,372	9,260,238

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	489,197	1,438,707	949,510	194.10%
Operating Expenses	269,778	3,127,878	2,858,100	1059.43%
Capital Outlay	1,078,526	4,693,653	3,615,127	335.19%
TOTALS	1,837,501	9,260,238	7,422,737	403.96%

Significant Budget Changes:
The increase in Capital Projects is directly attributable to The Villages project.

Electric Fund

Capital Projects

Project Schedule

Project Schedule

Project WF/Job	Title	Funding Source	Amount
410002	Transformers (1,949,307)	Renewal & Replacement	445,000
		Customer Contribution	1,504,307
410003	Capacitors	Renewal & Replacement	1,000
410004	Distribution lines (2,753,088)	Customer Contribution	2,319,338
		Renewal & Replacement	433,750
410005	Sectionalizing Equipment (132,498)	Renewal & Replacement	45,000
		Customer Contribution	87,498
410006	Lights (822,000)	Current Revenue	370,000
		Renewal & Replacement	452,000
410008	Other equipment	Renewal & Replacement	38,000
410010	Subdivisions (3,344,345)	Customer Contribution	3,229,095
		Renewal & Replacement	115,250
410011	Reconductoring	Renewal & Replacement	150,000
410012	Substations	Renewal & Replacement	70,000
	TOTAL		9,260,238
	Source of Funds		
		Current Revenue	370,000
		Renewal & Replacement	1,750,000
		Customer Contribution	7,140,238
	TOTAL		9,260,238

* Villages Project is a total of $7,025,488 included in the various categories above

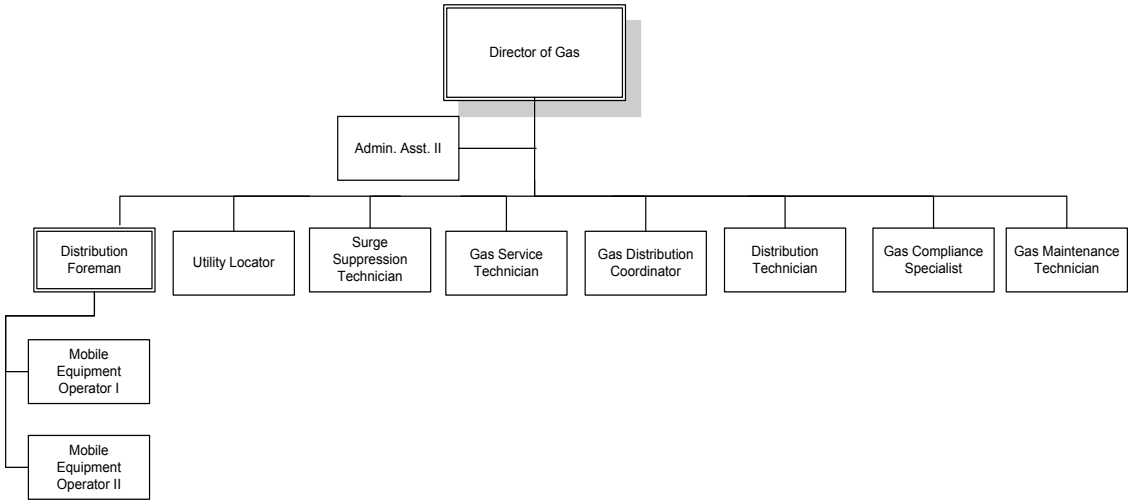
Jack Rogers, Director of Gas

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

$ 9,331,105

Gas System Description

The natural gas system is composed of 240 miles of steel gas mains and 11,800 steel services. The areas served include the City of Leesburg, the area west along SR 44 including the Municipal Industrial Park and Pennbrooke Fairways, the area east of the City which includes the Lake Square Mall and Bassville Park and is bounded by Dead River, the City of Fruitland Park to the north and the area west of US Highway 27, which includes Okahumpka and extends along CR 470 to the Coleman Federal Correction Facility to the west and the area along US Highway 27 South including Legacy, Highland Lakes, and ending at Royal Highlands just south of the Florida Turnpike.

The natural gas franchise agreement with the City of Fruitland Park has expired. Their attorney is reviewing a new agreement proposed by the City of Leesburg. Fruitland Park has not expressed a desire to purchase the natural gas system. Leesburg and Fruitland Park continue to operate on a month to month basis under the provisions of the expired Fruitland Park natural gas franchise agreement.

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

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

Budget Summary - Operating Statement

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING REVENUE					
Charges For Services	6,891,287	7,614,494	7,802,896	7,939,190	7,980,791
Other Operating Revenue	25,276	113,535	30,000	40,000	30,000
TOTAL OPERATING REVENUE	6,916,563	7,728,029	7,832,896	7,979,190	8,010,791
OPERATING APPROPRIATIONS					
Gas Purchases	1,984,513	2,407,012	3,108,012	3,416,712	3,251,388
Administration	942,325	996,087	985,889	1,008,115	662,684
Distribution	1,060,901	1,150,292	1,229,296	1,176,602	1,113,239
Other Operating Expenses	951,762	2,388,865	1,214,711	1,214,711	1,332,438
TOTAL APPROPRIATIONS	(4,939,501)	(6,942,256)	(6,537,908)	(6,816,140)	(6,359,749)
NET INCOME FROM OPERATIONS	1,977,062	785,773	1,294,988	1,163,050	1,651,042
Non-Operating Revenue	0	0	0	0	0
Non-Operating Appropriations	(724)	(601)	0	0	0
NET OTHER INCOME	(724)	(601)	0	0	0
NET INCOME BEFORE TRANSFERS	1,976,338	785,172	1,294,988	1,163,050	1,651,042
Transfers to other funds	(668,347)	(1,848,760)	(1,847,363)	(1,854,949)	(2,090,336)
NET INCOME AFTER TRANSFERS	1,307,991	(1,063,588)	(552,375)	(691,899)	(439,294)
Other Sources	9,834	1,557	1,180,232	1,180,232	1,320,314
Capital Projects	0	(2)	(201,716)	(465,389)	(387,358)
NET OTHER SOURCES	9,834	1,555	978,516	714,843	932,956
UNAPPROPRIATED BALANCE	1,317,825	(1,062,033)	426,141	22,944	493,662

Gas Fund

Revenue Detail

Revenue Detail

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
CHARGES FOR SERVICES					
34321 Residential	2,610,173	3,149,973	3,242,384	3,240,348	3,327,261
34322 Residential Heat Only	144,557	179,999	118,559	136,913	122,363
34323 Small Commercial	2,849,199	3,212,920	3,339,277	3,381,020	3,415,912
34324 Commercial Heat Only	27,104	36,923	20,746	26,353	21,249
34325 Large Commercial	152,721	194,363	304,518	353,766	310,182
34326 Large Interruptible	945,971	632,740	614,977	628,464	620,989
34328 Municipal	23,553	38,589	27,435	32,326	27,835
34905 Penalties	40,867	54,924	45,000	45,000	45,000
34918 Misc Service Revenue	97,142	114,063	90,000	95,000	90,000
TOTAL CHARGES FOR SERVICES	6,891,287	7,614,494	7,802,896	7,939,190	7,980,791
MISCELLANEOUS REVENUE					
36110 Interest Income	614	80,188	20,000	25,000	15,000
36130 Gain/Loss Investments	19,040	24,684	0	5,000	5,000
36404 Recovery from Losses	(803)	(7,765)	0	0	0
36609 Contributions/Donations	0	0	0	0	0
36902 Discount-Accounts Payable	0	0	0	0	0
36925 Misc Jobbing Revenue	6,248	16,218	10,000	10,000	10,000
36990 Misc Non-Op Revenue	177	210	0	0	0
TOTAL MISCELLANEOUS REVENUE	25,276	113,535	30,000	40,000	30,000
OTHER SOURCES					
38144 Transfer from Wastewater	0	0	100,000	100,000	0
38141 Transfer from Electric	4,917	0	0	0	0
38143 Transfer from Water	4,917	0	0	0	0
38893 Appropriated Retained Earnings	0	0	0	0	0
38950 Contributions- Cust/Dev	0	1,557	58,407	58,407	300,254
38955 Appr. Ret. Earn-Magnolia Townhomes	0	0	994,825	994,825	979,560
38965 Appropriated Bond Funds	0	0	0	0	0
38969 Appropriated ECA Incentives	0	0	27,000	27,000	40,500
TOTAL OTHER SOURCES	9,834	1,557	1,180,232	1,180,232	1,320,314
TOTAL RESOURCES	6,926,397	7,729,586	9,013,128	9,159,422	9,331,105

Division Summary of Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
2013 **GAS PURCHASES**					
Operating Expenses	1,984,513	2,407,012	3,108,012	3,416,712	3,251,388
TOTAL GAS PURCHASES	1,984,513	2,407,012	3,108,012	3,416,712	3,251,388
2021 **ADMINISTRATION**					
Personal Services	248,118	254,059	231,039	236,381	132,764
Operating Expenses	527,765	576,270	589,092	605,976	364,162
Grants and Aides	166,442	165,758	165,758	165,758	165,758
TOTAL ADMINISTRATION	942,325	996,087	985,889	1,008,115	662,684
2081 **DISTRIBUTION**					
Personal Services	970,187	1,084,976	1,119,080	1,087,269	1,048,559
Operating Expenses	299,751	282,337	322,392	301,509	260,867
Other Uses	(209,037)	(217,021)	(212,176)	(212,176)	(196,187)
TOTAL DISTRIBUTION	1,060,901	1,150,292	1,229,296	1,176,602	1,113,239
2088 **OTHER**					
Operating Expenses	788,174	2,066,898	820,160	820,160	941,480
Debt Service	163,588	321,967	394,551	394,551	390,958
Other Uses	669,071	1,849,361	2,273,504	1,854,949	2,583,998
TOTAL OTHER	1,620,833	4,238,226	3,488,215	3,069,660	3,916,436
2099 **CAPITAL PROJECTS**					
Personal Services	68,392	82,100	54,013	430,389	164,589
Operating Expenses	107,727	118,290	139,703	35,000	214,769
Capital Outlay	64,910	46,159	8,000	0	8,000
Debt Service	122,221	0	0	0	0
Other Uses	(363,250)	(246,547)	0	0	0
TOTAL CAPITAL PROJECTS	0	2	201,716	465,389	387,358
GRAND TOTAL					
Personal Services	1,286,697	1,421,135	1,404,132	1,754,039	1,345,912
Operating Expenses	3,707,930	5,450,807	4,979,359	5,179,357	5,032,666
Capital Outlay	64,910	46,159	8,000	0	8,000
Debt Service	285,809	321,967	394,551	394,551	390,958
Grants and Aides	166,442	165,758	165,758	165,758	165,758
Other Uses	96,784	1,385,793	2,061,328	1,642,773	2,387,811
TOTAL APPROPRIATIONS	5,608,572	8,791,619	9,013,128	9,136,478	9,331,105

Gas Fund

Gas Purchases Division

Appropriations Detail

Appropriations Detail — Account # 042-2013-532

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES					
3470 Gas Purchases	1,984,513	2,407,012	3,108,012	3,416,712	3,251,388
TOTAL OPERATING EXPENSES	1,984,513	2,407,012	3,108,012	3,416,712	3,251,388
TOTAL APPROPRIATIONS	1,984,513	2,407,012	3,108,012	3,416,712	3,251,388

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	3,108,012	3,251,388	143,376	4.61%
TOTALS	3,108,012	3,251,388	143,376	4.61%

Values & Goals

Value: Excellence in All We Do

Goals:
- Update gas consumption forecasts as new information becomes available, and perform load growth planning, financial planning, and workload planning
- Design the gas system to avoid single contingency failure
- Promote effective communication within our department and with the rest of the organization
- Be courteous, helpful, and polite to customers at all times; return calls the day received

Value: Fiscal Responsibility

Goals:
- Continue to seek the most economical wholesale gas purchases through Florida Gas Utility (FGU), our gas purchasing agent
- Meet with customers and contractors to discuss availability and advantages of natural gas

Value: Professionalism

Goals:
- Provide information for the Leesburg Service Line
- Advertise "Call Before Digging" in local newspapers
- Provide gas leak and emergency contact information via utility bills, City website, Yellow Pages, and public awareness brochures
- Maintain an effective public awareness and DIMP program, which exceeds the Public Service Commission requirements

Value: A Caring Organization

Goals:
- Maintain open communication between employees and all levels of management
- Promote building a positive relationship between employees

Value: Organizational Development and Self Sufficiency

Goals:
- Provide continuing employee training through participation of all employees in all City provided classes
- Continue Operator Qualification Program
- Continue monthly safety meetings and daily tailgate meetings

Major Accomplishments:
- Continued natural gas training program with Fire and Police departments within the City as well as neighboring agencies where our gas lines are present
- Maintained full department participation in new citywide Employee Learning Center
- Educated customers on the benefits of natural gas through Lake Front TV and mass mailings
- Received clean PSC annual evaluation- no violations
- Completed long range gas plan
- Negotiate new contract with Cutrale Citrus Sales
- Negotiate new franchise agreement with City of Fruitland Park

Performance Measures:

	2012-13	2013-14	2014-15
Lost Time Accidents	0	0	0
Accidents/vehicles	0	0	0
Employee training man hours	1,028	1,000	1,000
Public awareness notifications (service line, newspaper, utility bills, etc.)	17	24	24

Personnel Schedule

Classification	2014	Change	2015	Amount
Gas Director	1.00	0.00	1.00	93,987
Gas Engineer	1.00	(1.00)	0.00	0
Total	**2.00**	**(1.00)**	**1.00**	**93,987**

Gas Fund

Administration Division

Appropriations Detail

Appropriations Detail — Account # 042-2021-532

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
1210	Regular Salaries & Wages	166,547	163,775	165,942	166,033	93,987
15xx	Bonuses/Incentives	6,531	10,056	0	0	0
1641	Vacation/Terms & Buyouts	12,602	12,550	0	3,613	0
2110	FICA	13,880	13,935	12,372	12,655	5,948
221x	Retirement	15,012	25,127	26,116	26,121	21,841
23xx	Insurance	35,441	35,670	32,846	32,676	33,122
2410	Workers' Compensation	522	529	465	475	225
26xx	Other Payroll Benefits	6,884	3,485	0	0	0
2999	Allocated Labor Expense	(9,301)	(11,068)	(6,702)	(5,192)	(22,359)
	TOTAL PERSONAL SERVICES	248,118	254,059	231,039	236,381	132,764
OPERATING EXPENSES						
3110	Professional Services	15,501	12,396	20,000	34,601	44,000
3130	Engineering Services	(85)	0	0	0	0
3499	Inter Dept Contract Oblig	21,096	21,922	0	0	0
4010	Travel	540	592	3,000	3,000	3,000
41xx	Communication	100	85	0	0	0
4210	Postage	292	1,429	2,800	2,800	2,800
4510	Insurance	21,330	26,077	26,614	26,337	31,214
4610	Repairs & Maintenance- Vehicles	0	0	200	800	200
46xx	Repairs & Maintenance- Equipment	4,870	4,725	5,410	5,210	4,160
4710	Printing & Binding	61	0	100	50	100
48xx	Promotional Activities	4,095	17,762	32,500	32,500	45,400
4911	Advertising	391	205	600	600	600
4934	ZG Warehouse Over/Short	(2,158)	(1,442)	0	0	0
496x	General Administrative	259,876	270,876	264,637	264,637	0
4970	Regulatory Assessments	13,788	13,888	17,000	17,000	17,000
4980	Taxes	154,339	165,517	174,980	168,859	177,616
4982	Franchise Fees	18,809	21,721	21,819	22,740	22,341
5180	Minor Furniture & Equip	239	160	300	300	300
5210	Operating Supplies	452	400	500	500	500
5299	Allocated Material Exp	(2,324)	(3,427)	(7,368)	42	(11,069)
5410	Publications & Memberships	15,883	22,784	25,000	25,000	25,000
5520	Training	670	600	1,000	1,000	1,000
	TOTAL OPERATING EXPENSES	527,765	576,270	589,092	605,976	364,162
GRANTS AND AIDS						
8210	Local Contributions	166,442	165,758	165,758	165,758	73,998
8215	Local Contributions- Cemetary	0	0	0	0	91,760
	TOTAL GRANTS AND AIDES	166,442	165,758	165,758	165,758	165,758
	TOTAL APPROPRIATIONS	942,325	996,087	985,889	1,008,115	662,684

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	231,039	132,764	(98,275)	-42.54%
Operating Expenses	589,092	364,162	(224,930)	-38.18%
Grants and Aides	165,758	165,758	0	0.00%
TOTALS	985,889	662,684	(323,205)	-32.78%

Significant Budget Changes:
The Personal Services category decreased due to the elimination of the Gas Engineer position.
Operating Expenses decreased due to moving a portion of the Cost Allocation (496x) to the Other (2088) division.

Values & Goals

Value: Excellence in All We Do

Goals:

- Perform a leak survey of 25% of the gas distribution system each year
- Provide service for non-emergency calls within 24 hours
- Continue to provide emergency service during normal working hours, after hours and on weekends with standby personnel
- Provide continuing education for service personnel through seminars, operator qualification training, City education courses, and Central Florida area natural gas schools
- Continue to comply with all Public Service Commission rules and regulations including: odorization, valve maintenance, leak surveys, monthly cathodic protection, and regulator station maintenance
- Respond to all after-hours calls within 45 minutes
- Perform meter and riser maintenance including replacement of ID stickers
- Maintain and enhance SCADA system
- Maintain AMR system

Value: Fiscal Responsibility

Goals:

- Install miscellaneous mains according to code of ordinances requirements
- Install 150 new services to residential and commercial customers
- Monthly evaluation of zero consumption reports to find stopped meters
- Use utility locate technicians to work with GIS to verify and update maps and provide GPS coordinates when required
- Evaluate maintenance procedures to determine possible process improvements.

Major Accomplishments:

- Installed 75 new services
- Relocated gas mains in Picciola to Berkman St. 441 corridor
- Relocated services in Timber Ridge and Coachwood Colony
- Continued operator qualification, hands-on evaluations, and record keeping program
- Completed leak survey of 25% of the system
- Locators now redline many services for inclusion on city maps
- Removed gas mains from casings at Center St. and from Hwy 441 to maintain PSC compliance
- Completed installation of AMR units on all natural gas meters (approximately 6,000 units)

Performance Measures:

	2012-13	2013-14	2014-15
New services installed	61	75	400
Feet of 2” mains installed	210	0	1,000
Feet of other (1”, 4” , 6”, & 8”) mains installed	0	210	200
Service Removals	24	20	20
PSC violations	3	0	0
Distribution Leak Reports	418	350	350

Personnel Schedule

Classification	2014	Change	2015	Amount
Administrative Assistant II	1.00	0.00	1.00	43,114
Distribution Foreman	4.00	0.00	4.00	182,926
Distribution Technician	1.00	0.00	1.00	43,094
Gas Compliance Specialist	1.00	0.00	1.00	36,975
Gas Distribution Coordinator	1.00	0.00	1.00	41,716
Gas Maintenance Technician	1.00	0.00	1.00	26,158
Gas Service Technician	3.00	0.00	3.00	125,170
Mobile Equipment Operator I	1.00	0.00	1.00	23,295
Mobile Equipment Operator II	3.00	0.00	3.00	108,257
Surge Suppression Technician	1.00	0.00	1.00	39,902
Utility Locator	4.00	0.00	4.00	130,568
Standby				7,300
Time charged directly to Capital Projects				(96,564)
Total	**21.00**	**0.00**	**21.00**	**711,911**

Gas Fund

Distribution Division

Appropriations Detail

Appropriations Detail — Account # 042-2081-532

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	599,762	661,947	753,614	724,632	711,911
1410	Overtime	26,791	34,213	25,000	25,000	30,000
15xx	Bonuses/Incentives	10,744	29,996	0	0	0
1641	Vacation/Terms & Buyouts	12,572	12,937	0	4,903	0
2110	FICA	47,089	53,107	53,577	52,977	49,622
221x	Retirement	51,570	97,101	108,046	106,727	92,844
23xx	Insurance	142,559	145,000	158,282	154,798	146,574
2410	Workers' Compensation	13,820	15,970	16,341	16,164	15,364
26xx	Other Payroll Benefits	65,272	34,640	4,220	2,068	2,244
2999	Allocated Labor Expense	8	65	0	0	0
TOTAL PERSONAL SERVICES		970,187	1,084,976	1,119,080	1,087,269	1,048,559
OPERATING EXPENSES						
3410	Contract Services	1,075	0	0	0	9,000
4010	Travel	1,011	688	2,000	2,000	2,000
41xx	Communication	11,798	10,251	12,000	12,000	12,000
4210	Postage	90	323	300	300	300
4310	Utilities	24,261	24,323	25,000	25,000	25,000
44xx	Rentals	1,303	1,420	1,700	1,700	1,700
4415	Internal Fleet Lease	94,227	92,656	74,809	74,809	29,303
4499	Allocated Equip. Rental	(33,030)	(40,636)	(14,085)	(35,000)	(26,050)
4510	Insurance	7,933	6,309	5,804	5,804	5,663
461x	Repairs & Maintenance- Vehicles	52,142	52,362	48,908	48,908	50,961
4620	Repairs & Maintenance- Buildings	986	926	500	500	400
4625	Repairs & Maintenance- Non-Build	38	0	200	200	200
46xx	Repairs & Maintenance- Equipment	1,563	2,763	1,680	1,680	2,960
4710	Printing & Binding	6,413	5,572	5,000	5,000	5,000
4920	Other Current Charges	8,171	8,615	8,800	8,800	8,000
4945	Injury/ Damage to Others	1,270	277	0	32	0
5180	Minor Furniture & Equip	18,634	9,140	46,700	46,700	30,000
521x	Operating Supplies	41,919	44,319	42,000	42,000	42,000
5215	Uniforms	4,491	4,294	6,000	6,000	6,500
5230	Fuel Purchases	47,157	51,815	47,776	47,776	48,630
5280	Chemicals	2,652	3,978	2,800	2,800	2,800
5410	Publications & Memberships	1,602	0	0	0	0
5520	Training	4,045	2,942	4,500	4,500	4,500
TOTAL OPERATING EXPENSES		299,751	282,337	322,392	301,509	260,867
OTHER USES						
9950	Contra- Expense	(209,037)	(217,021)	(212,176)	(212,176)	(196,187)
TOTAL OTHER USES		(209,037)	(217,021)	(212,176)	(212,176)	(196,187)
TOTAL APPROPRIATIONS		1,060,901	1,150,292	1,229,296	1,176,602	1,113,239

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	1,119,080	1,048,559	(70,521)	-6.30%
Operating Expenses	322,392	260,867	(61,525)	-19.08%
Other Uses	(212,176)	(196,187)	15,989	-7.54%
TOTALS	1,229,296	1,113,239	(116,057)	-9.44%

Significant Budget Changes:

Personal Services decreased due to an increase in Capital Projects for FY 15. The Operating Expenses category decreased due to a reduction in Fleet Lease and an increase in Capital Projects for FY 15.

Gas Fund

Other

Appropriations Detail

Appropriations Detail — Account # 042-2088-5xx

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES						
4920	Other Current Charges (Cutrale)	0	1,180,008	0	0	0
4950	Uncollectible Accounts	4,432	15,902	20,000	20,000	20,000
4962	Customer Accounts	406,713	421,049	388,092	388,092	0
4963	Meter Reading	73,241	80,443	87,068	87,068	0
5001	Cost Allocation- City Commission	0	0	0	0	6,935
5002	Cost Allocation- City Manager	0	0	0	0	38,442
5003	Cost Allocation- City Clerk	0	0	0	0	14,957
5004	Cost Allocation- City Attorney	0	0	0	0	7,698
5005	Cost Allocation- Accounting	0	0	0	0	60,779
5006	Cost Allocation- Customer Service	0	0	0	0	150,364
5007	Cost Allocation- Purchasing	0	0	0	0	2,451
5008	Cost Allocation- Warehouse	0	0	0	0	12,939
5009	Cost Allocation- Human Resources	0	0	0	0	25,966
5010	Cost Allocation- IT	0	0	0	0	148,288
5011	Cost Allocation- GIS	0	0	0	0	74,068
5012	Cost Allocation- Engineering	0	0	0	0	18,449
5013	Cost Allocation- Facilities	0	0	0	0	11,496
5014	Cost Allocation- Planning & Zoning	0	0	0	0	23,648
5910	Depreciation Expense	303,788	369,496	325,000	325,000	325,000
TOTAL OPERATING EXPENSES		788,174	2,066,898	820,160	820,160	941,480
DEBT SERVICE						
711x	Principal-Long Term Debt	0	0	154,552	154,552	154,553
721x	Interest-Long Term Debt	156,318	240,943	232,729	232,729	228,778
7311	Fees	972	76,160	972	972	2,764
732x	Amortize Debt Discount/Premium	1,166	(7,040)	1,166	1,166	(7,041)
7330	Amortize Debt Issue Cost	5,132	11,904	5,132	5,132	11,904
TOTAL DEBT SERVICE		163,588	321,967	394,551	394,551	390,958
OTHER USES						
9101	Transfers to General Fund	561,090	656,854	747,951	747,951	732,607
9102	Surcharge Transfer	103,525	114,365	119,762	119,762	120,669
9121	Transfer to Debt Service Fund	0	966,820	979,650	979,650	979,560
9131	Transfer to Capital Project	0	62,124	0	0	257,500
9151	Transfer to Gen Fix Asset	3,732	48,597	0	0	0
9160	Reserve/Future Capital	0	0	426,141	0	493,662
9166	Transfer to Risk Management	0	0	0	7,586	0
9960	Interest-Customer Deposit	724	601	0	0	0
TOTAL OTHER USES		669,071	1,849,361	2,273,504	1,854,949	2,583,998
TOTAL APPROPRIATIONS		1,620,833	4,238,226	3,488,215	3,069,660	3,916,436

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	820,160	941,480	121,320	14.79%
Debt Service	394,551	390,958	(3,593)	-0.91%
Other Uses	2,273,504	2,583,998	310,494	13.66%
TOTALS	3,488,215	3,916,436	428,221	12.28%

Significant Budget Changes:
Operating Expenses increased due to moving a portion of the Cost Allocation from the Gas Admin (2021) division to this division. The Other Uses category increased due to an increased budgeted Reserve/ Future Capital for FY 15.

Appropriations Detail — Account # 042-2099-532

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
1210	Regular Salaries & Wages	40,286	49,715	33,582	269,227	96,564
1410	Overtime	1,747	168	0	0	0
2110	FICA	3,178	3,669	2,570	20,597	7,389
221x	Retirement	3,562	6,326	2,914	31,191	14,559
23xx	Insurance	9,117	9,797	7,460	45,602	21,457
2410	Workers' Compensation	1,012	1,163	785	8,633	2,261
26xx	Other Payroll Benefits	197	260	0	0	0
2999	Allocated Labor Expense	9,293	11,002	6,702	55,139	22,359
	TOTAL PERSONAL SERVICES	68,392	82,100	54,013	430,389	164,589
OPERATING EXPENSES						
31xx	Professional Services	85	0	0	0	0
3410	Contract Services	16,223	0	0	0	0
4499	Allocated Equip Rental	33,030	40,636	14,085	35,000	26,050
4625	R & M/Non-Buildings (OTB)	26	15	0	0	0
4920	Other Current Charges	0	0	0	0	0
5180	Minor Furniture/Equipment	1,251	0	0	0	0
5210	Operating Supplies	54,788	74,212	118,250	0	177,650
5299	Allocated Material Exp	2,324	3,427	7,368	0	11,069
	TOTAL OPERATING EXPENSES	107,727	118,290	139,703	35,000	214,769
CAPITAL OUTLAY						
6310	Improvements Other than Bldgs	0	10,346	0	0	0
6410	Machinery & Equipment	64,910	35,813	8,000	0	8,000
	TOTAL CAPITAL OUTLAY	64,910	46,159	8,000	0	8,000
DEBT SERVICE						
7210	Interest-Long Term Debt	122,221	0	0	0	0
	TOTAL DEBT SERVICE	122,221	0	0	0	0
OTHER USES						
9999	WIP Contra	(363,250)	(246,547)	0	0	0
	TOTAL OTHER USES	(363,250)	(246,547)	0	0	0
TOTAL APPROPRIATIONS		0	2	201,716	465,389	387,358

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	54,013	164,589	110,576	204.72%
Operating Expenses	139,703	214,769	75,066	53.73%
Capital Outlay	8,000	8,000	0	0.00%
TOTALS	201,716	387,358	185,642	92.03%

Gas Fund

Capital Projects

Project Schedule

Project Schedule

Project WF/Job	Title	Funding Source	Amount
420001	Meters (92,812)		
	Regular meters	Current Revenue	27,629
		Customer Contribution	26,124
	ERT meters	Current Revenue	18,069
		Customer Contribution	20,990
420002	Mains (76,153)		
	Dixie Ave/ South Lake Ave	Customer Contribution	43,018
	Holland Park	Customer Contribution	33,135
420003	Tools & Equipment	Current Revenue	8,000
420008	Regulators (31,256)	Current Revenue	19,091
		Customer Contribution	12,165
420009	Farm Tap/ Industrial Equip	Current Revenue	5,245
420010	Services (173,892)	Current Revenue	9,070
		Customer Contribution	164,822
	TOTAL		387,358
	Source of Funds		
		Current Revenue	87,104
		Customer Contribution	300,254
	TOTAL		387,358

DC Maudlin, Director of Public Works

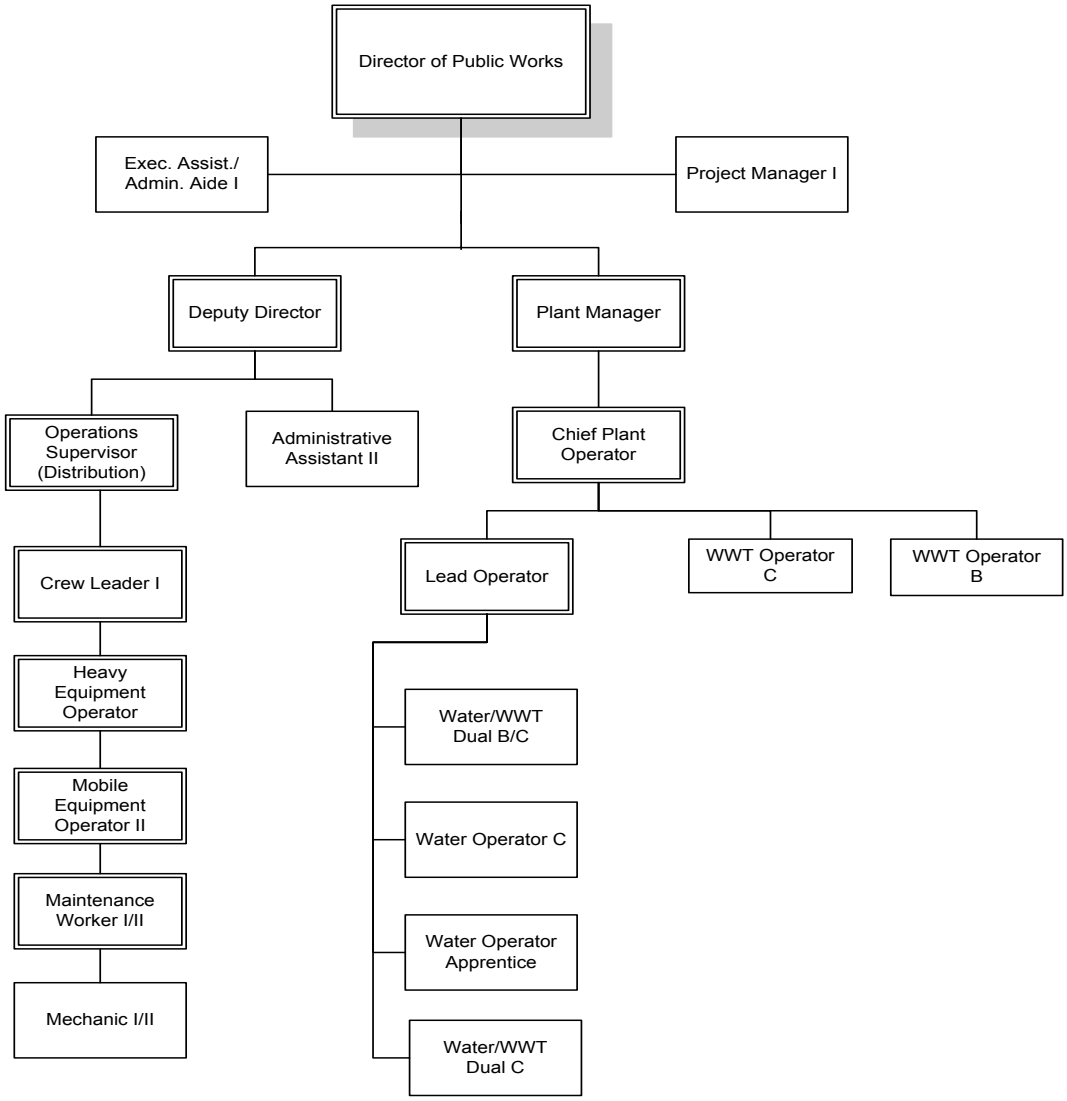
The Water Fund provides a safe, high quality water with prompt, professional service at a low cost to the customer. Preventive maintenance is important to continue services.

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

$ 9,286,142

Water Fund

Water System Description

Water System Description

The Water distribution system is composed of 375 miles of water mains, 3 elevated storage tanks and 5 ground storage tanks. The elevated storage tanks, located at Lake Square Mall, Newell Hill, and on College Street have capacities of 150,000, to 100,000 and 500,000 gallons, respectively. The ground storage tanks located at the main treatment plant, Highland Lakes, Royal Highlands and Plantation have a total capacity of 2.85 million gallons.

Water is obtained from 19 Floridian aquifer wells. The City has two 20 year consumptive use permits from St. Johns River Water Management District; City of Leesburg Public Supply and City of Leesburg, Plantation. For calendar year 2015 the District authorizes the use of 8.10 million gallons per day (mgd) for Public Supply and 0.98 mgd for Plantation. Treatment of the raw water is accomplished through the main water treatment plant and five satellite facilities.

The water system anticipates having the capacity to meet the needs of the existing customers of the City through the year 2031. 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. We currently produce approximately 1.8 mgd of reuse quality water each day.The City continues to add new customers to the reuse system. All new communities where reuse is available will be required to install dual distribution systems.

Budget Summary - Operating Statement

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING REVENUE					
Charges for Services	7,157,297	7,126,595	7,393,489	7,398,485	7,521,252
Other Operating Revenue	37,607	111,406	17,500	(49,915)	21,300
TOTAL REVENUE SOURCES	7,194,904	7,238,001	7,410,989	7,348,570	7,542,552
OPERATING APPROPRIATIONS					
Administration	780,583	754,681	729,172	709,642	333,028
Treatment	1,298,171	1,214,576	1,288,592	1,258,304	1,272,851
Reuse	220,701	387,614	353,346	379,545	358,282
Distribution	994,590	960,140	1,003,016	982,984	1,020,090
Other Operating Expenses	2,093,371	2,906,004	3,681,063	3,570,413	3,951,101
TOTAL APPROPRIATIONS	(5,387,416)	(6,223,015)	(7,055,189)	(6,900,888)	(6,935,352)
NET INCOME FROM OPERATIONS	1,807,488	1,014,986	355,800	447,682	607,200
Non-Operating Revenue	0	0	0	0	0
Non-Operating Appropriations	(1,213)	(1,019)	(1,000)	(1,000)	0
NET OTHER INCOME	(1,213)	(1,019)	(1,000)	(1,000)	0
NET INCOME BEFORE TRANSFERS	1,806,275	1,013,967	354,800	446,682	607,200
Transfers to other funds	(830,686)	(912,029)	(935,669)	(935,669)	(920,578)
NET INCOME AFTER TRANSFERS	975,589	101,938	(580,869)	(488,987)	(313,378)
Other Sources	38,015	53,322	1,668,800	1,604,563	1,743,590
Capital Projects	0	2	(942,800)	(966,626)	(1,430,212)
NET OTHER SOURCES	38,015	53,324	726,000	637,937	313,378
UNAPPROPRIATED BALANCE	1,013,604	155,262	145,131	148,950	0

Water Fund

Revenue Detail

Revenue Detail

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
LICENSES & PERMITS					
32421 Impact Fees - Residential	15,090	15,090	0	21,931	0
32422 Impact Fees - Commercial	2,379	0	0	0	0
TOTAL LICENSES & PERMITS	17,469	15,090	0	21,931	0
CHARGES FOR SERVICES					
34331 Residential Sales	4,857,288	4,831,993	5,017,578	5,017,578	5,117,929
34332 Commercial Sales	1,587,478	1,613,277	1,639,865	1,639,865	1,680,862
34336 Municipal Sales	128,891	107,732	133,145	133,145	114,400
34338 Private Fire Protection Sales	30,366	31,957	31,368	31,368	31,415
3433x Reuse Water	385,708	382,272	397,751	397,751	406,146
34905 Penalties	53,247	51,234	55,690	60,686	55,500
34918 Misc Service Revenue	114,319	108,130	118,092	118,092	115,000
TOTAL CHARGES FOR SERVICES	7,157,297	7,126,595	7,393,489	7,398,485	7,521,252
MISCELLANEOUS REVENUE					
36110 Interest on Investments	5,965	87,923	15,000	(32,286)	7,800
36130 Gain/Loss Investments	17,486	29,608	0	(46,057)	0
36402 Sale of Fixed Assets	0	185	0	376	0
36404 Recovery From Losses	(10,630)	(46,536)	0	0	0
36501 Sale of Surplus Materials	5,218	5,520	2,000	0	3,500
36925 Misc Jobbing Revenue	1,500	19,666	500	6,121	10,000
36990 Misc Non-Operating Revenue	599	(50)	0	0	0
TOTAL MISCELLANEOUS	20,138	96,316	17,500	(71,846)	21,300
OTHER SOURCES					
38144 Transfer from Wastewater	0	0	500,000	500,000	0
38893 Appropriated Ret Earnings	0	0	0	0	741,590
38950 Contributions - Cust/Dev	38,015	53,322	30,000	35,000	30,000
38962 Appropriated Renewal & Replacement	0	0	1,138,800	1,069,563	807,000
38963 Appropriated Impact Fees	0	0	0	0	165,000
TOTAL OTHER SOURCES	38,015	53,322	1,668,800	1,604,563	1,743,590
TOTAL RESOURCES	7,232,919	7,291,323	9,079,789	8,953,133	9,286,142

Division Summary of Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
3021 **ADMINISTRATION**					
Personal Services	265,302	232,359	250,664	215,287	222,979
Operating Expenses	515,281	522,322	478,508	494,355	110,049
TOTAL ADMINISTRATION	780,583	754,681	729,172	709,642	333,028
3051 **TREATMENT**					
Personal Services	614,377	520,541	554,349	516,966	566,081
Operating Expenses	694,974	714,243	734,243	742,793	706,770
Other Uses	(11,180)	(20,208)	0	(1,455)	0
TOTAL TREATMENT	1,298,171	1,214,576	1,288,592	1,258,304	1,272,851
3072 **REUSE**					
Personal Services	114,504	121,437	110,466	109,884	111,402
Operating Expenses	106,197	266,177	242,880	269,661	246,880
TOTAL REUSE	220,701	387,614	353,346	379,545	358,282
3081 **DISTRIBUTION**					
Personal Services	626,412	588,736	592,176	569,422	588,016
Operating Expenses	368,178	371,404	410,840	413,562	432,074
TOTAL DISTRIBUTION	994,590	960,140	1,003,016	982,984	1,020,090
3088 **OTHER**					
Personal Services	2,003	0	0	0	0
Operating Expenses	1,690,187	1,691,425	1,844,090	1,738,924	2,147,743
Debt Service	377,898	1,214,579	1,761,973	1,761,973	1,728,358
Other Uses	862,422	1,461,036	1,156,800	1,024,957	995,578
TOTAL OTHER	2,932,510	4,367,040	4,762,863	4,525,854	4,871,679
3099 **CAPITAL PROJECTS**					
Personal Services	10,363	11,642	0	0	0
Operating Expenses	10,178	64,243	97,300	150,194	122,000
Capital Outlay	1,979,327	55,980	845,500	816,432	1,308,212
Debt Service	776,199	0	0	0	0
Other Uses	(2,776,067)	(131,867)	0	0	0
TOTAL CAPITAL PROJECTS	0	(2)	942,800	966,626	1,430,212
GRAND TOTAL					
Personal Services	1,632,961	1,474,715	1,507,655	1,411,559	1,488,478
Operating Expenses	3,384,995	3,629,814	3,807,861	3,809,489	3,765,516
Capital Outlay	1,979,327	55,980	845,500	816,432	1,308,212
Debt Service	1,154,097	1,214,579	1,761,973	1,761,973	1,728,358
Other Uses	(1,924,825)	1,308,961	1,156,800	1,023,502	995,578
TOTAL APPROPRIATIONS	6,226,555	7,684,049	9,079,789	8,822,955	9,286,142

Values & Goals

Value: Fiscal Responsibility

Goals:
- Examine alternative methods for services delivery to improve efficiency and cut costs
- List all component assemblies with book value in excess of 5K; document the condition and forecast 5 year replacement costs
- Execute annual CIP on schedule to avoid rollovers

Value: Excellence In All We Do

Goals:
- Ensure that staff communicates to all departments when public works projects, scheduled and unscheduled, are commencing
- Ensure that we are responsive to all requests for information
- Ensure public works provides support as requested by various departments

Value: Professionalism

Goals:
- Ensure employees have the necessary training, knowledge, skills, and abilities
- Ensure employees have the necessary equipment to do their jobs
- Ensure that we are a safety conscious workforce
- Recognize high performing employees
- Ensure adequate staffing to meet the operational needs of the department

Major Accomplishments:
- Plantation WTP engineering completed
- Plantation WTP new location; land swap successful
- Organized and staffed a department safety committee

Performance Measures:

	2012-13	2013-14	2014-15
Systems analyzed / Total system to analyze	1/6	2/6	3/6
Percent of projects on schedule	80%	85%	100%
Develop written procedures for all significant activities	12	1	5
Track Accident/Injury reports	100%	100%	100%

Personnel Schedule

Classification	2014	Change	2015	Amount
Deputy Director of Public Works[1]	0.50	0.00	0.50	41,947
Director of Public Works[2]	0.50	0.00	0.50	53,124
Exec.Assistant/Admin. Aide I	1.00	0.00	1.00	32,976
Project Manager I[3]	0.50	0.00	0.50	20,025
Senior Deputy Director[4]	0.50	(0.50)	0.00	0
Total	**3.00**	**(0.50)**	**2.50**	**148,072**

Note: Allocations

Deputy Director of Public Works[1]
50%-3021, 50%-4021

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

Project Manager I[3]
50%-3021, 50%-4021

Senior Deputy Director[4]
50%-3021. 50%-4021

Water Fund

Administration Division

Appropriations Detail

Appropriations Detail — Account # 043-3021-533

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
1210	Regular Salaries & Wages	171,579	146,442	167,562	141,018	148,072
1410	Overtime	0	1	0	0	0
1530	Bonuses	6,581	2,159	0	0	0
1641	Vacation/Terms & Buyout	1,924	4,406	0	0	0
2110	FICA	13,455	11,731	12,743	10,828	11,372
221x	Retirement	12,064	14,790	16,035	14,708	14,770
23xx	Insurance	45,023	45,724	50,461	45,317	45,306
2410	Workers' Compensation	1,079	788	957	883	903
26xx	Employee Benefits	14,737	7,614	2,906	3,315	2,556
2999	Allocated Labor Expense	(1,140)	(1,296)	0	(782)	0
	TOTAL PERSONAL SERVICES	265,302	232,359	250,664	215,287	222,979
OPERATING EXPENSES						
31xx	Professional Services	38,335	24,722	23,000	39,450	18,500
3410	Contract Services	1,700	0	0	0	0
3499	Inter Dept Contract Oblig	21,096	21,922	0	0	0
4010	Travel	989	0	0	0	0
41xx	Communication	2,564	2,790	1,740	1,500	668
4210	Postage	14	16	50	50	25
4310	Utilities	5,700	5,296	6,000	5,400	5,500
4415	Internal Fleet Lease	0	0	1,333	1,333	666
4510	Insurance	56,308	66,188	71,173	71,654	76,893
461x	Repairs & Maintenance- Vehicles	0	0	0	875	528
4620	Repairs & Maintenance- Buildings	0	1,563	535	0	300
463x	Repairs & Maintenance- Equipment	3,911	3,474	1,180	1,180	1,240
4710	Printing & Binding	31	34	100	100	0
4810	Promotional Activities	213	228	240	342	384
4911	Advertising-Other Ads	0	0	200	0	0
4920	Other Current Charges	1,000	0	0	0	0
4945	Injury/Damage to Others	171	0	0	0	0
496x	General Administrative	378,160	391,492	367,057	367,057	0
5180	Minor Furniture & Equip	1,935	0	0	0	0
521x	Operating Supplies	2,380	3,191	700	1,000	1,000
5230	Fuel Purchases	0	0	150	600	0
5299	Allocated Material Expense	(158)	(517)	0	(186)	0
5410	Publications & Memberships	507	1,268	4,050	4,000	4,345
5520	Training	425	655	1,000	0	0
	TOTAL OPERATING EXPENSES	515,281	522,322	478,508	494,355	110,049
	TOTAL APPROPRIATIONS	780,583	754,681	729,172	709,642	333,028

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	250,664	222,979	(27,685)	-11.04%
Operating Expenses	478,508	110,049	(368,459)	-77.00%
TOTALS	729,172	333,028	(396,144)	-54.33%

Significant Budget Changes:
Personal Services decreased due to the elimination of the Senior Deputy Director position (50% here and 50% in 4021). The Operating Expenses category decreased due the Cost Allocation, accounts 496x being moved to the Water Other division 3088.

Values & Goals

Value: Excellence in All We Do

Goals:

- Maintain per-capita water consumption of 160 gallons per day per person through conservation; conduct annual water audit(s) to evaluate per-capita water consumption
- Perform evaluations of unaccounted for water, achieve less than 4% water loss, due to unaccounted for water consumption
- Maintain a zero deficiencies policy for regulatory inspections and operations
- Provide a constant potable water system pressure with less than 20% pressure variances

Value: Fiscal Responsibility

Goals:

- Reduce budgetary expenditures by 2%

Major Accomplishments:

- Highland Lakes WTP awarded 2013 Operations Excellence
- Three employees received their Water Class "C" Certification

Performance Measures:

	2012-13	2013-14	2014-15
Annual unaccounted for water loss	4%	4%	<4%
Reduce electric usage	1%	0.5%	1%
Average gross per capita daily water consumption (gal)	205	204	175
Reduction in Operating Costs	3%	1%	1%

Personnel Schedule

Classification	2014	Change	2015	Amount
Chief Plant Operator	1.00	0.00	1.00	57,494
Lead Plant Operator	1.00	0.00	1.00	42,131
Plant Manager[1]	0.50	0.00	0.50	41,749
Water Operator Apprentice	4.00	(2.00)	2.00	52,315
Water Operator C	2.00	2.00	4.00	118,658
WWT/WA Dual B/ C Operator	1.00	0.00	1.00	35,663
WWT/WA Dual C Operator	1.00	0.00	1.00	30,529
Standby				3,650
Total	**10.50**	**0.00**	**10.50**	**382,189**

Notes: Allocations
Plant Manager[1]
50%-3051,25%-4051,25%-4052

Water Fund

Treatment Division

Appropriations Detail

Appropriations Detail — Account # 043-3051-533

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	366,319	319,003	357,822	345,500	382,189
1410	Overtime	23,747	13,138	20,000	10,000	15,000
1530	Bonuses/Incentives	14,648	6,782	0	0	0
1641	Vacation/Terms & Buyout	10,138	13,792	0	0	0
2110	FICA	30,616	26,077	26,311	25,903	27,930
221x	Retirement	27,145	35,855	38,923	38,422	36,334
23xx	Insurance	88,603	72,108	92,621	79,185	85,103
2410	Workers' Compensation	20,204	18,673	17,970	17,673	19,225
26xx	Other Payroll Benefits	32,957	15,113	702	283	300
	TOTAL PERSONAL SERVICES	614,377	520,541	554,349	516,966	566,081
OPERATING EXPENSES						
31xx	Professional Services	4,173	13,828	16,000	25,000	16,000
3410	Contract Services	37,294	28,750	36,000	35,000	41,000
4010	Travel	538	43	1,250	600	1,250
41xx	Communication	4,674	5,762	4,136	5,100	3,650
4210	Postage	2,029	5,991	2,000	2,000	2,000
4310	Utilities	456,583	448,720	460,000	460,000	460,000
4415	Internal Fleet Lease	21,760	18,328	15,972	15,972	7,275
4510	Insurance	13,010	12,274	12,212	12,212	12,061
461x	Repairs & Maintenance- Vehicles	47,451	35,757	60,887	66,962	51,739
4620	Repairs & Maintenance- Buildings	3,012	5,236	4,120	4,120	4,000
4625	Repairs & Maintenance- Non-Build	1,090	600	500	500	500
46xx	Repairs & Maintenance- Equipment	2,100	15,350	21,740	17,350	6,750
4710	Printing & Binding	222	4,607	1,000	1,000	1,000
4911	Advertising	1,430	0	200	200	200
4920	Other Current Charges	18,525	15,025	15,000	14,000	15,000
518x	Minor Furniture & Equip	4,512	25,148	1,000	700	9,000
5210	Operating Supplies	13,386	11,471	11,000	11,000	11,000
5215	Uniforms	1,524	1,661	2,610	1,350	2,610
5230	Fuel Purchases	16,722	15,966	16,576	16,576	15,968
5231	Diesel Fuel	6,100	10,530	10,000	10,000	3,000
5280	Chemicals	31,989	33,749	40,000	40,000	41,000
5410	Publications & Memberships	3,796	4,340	540	534	267
5520	Training	3,054	1,107	1,500	2,617	1,500
	TOTAL OPERATING EXPENSES	694,974	714,243	734,243	742,793	706,770
OTHER USES						
9954	DSM Electric Contra	(11,180)	(20,208)	0	(1,455)	0
	TOTAL OTHER USES	(11,180)	(20,208)	0	(1,455)	0
TOTAL APPROPRIATIONS		1,298,171	1,214,576	1,288,592	1,258,304	1,272,851

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	554,349	566,081	11,732	2.12%
Operating Expenses	734,243	706,770	(27,473)	-3.74%
TOTALS	1,288,592	1,272,851	(15,741)	-1.22%

Significant Budget Changes:
The Operating Expenses category decreased due to reduced vehicle expenses for FY 15.

Values & Goals

Value: Excellence in All We Do

Goals:

- Update Reuse Master Plan to include prioritized capital projects to increase reuse utilization by 10%
- Maintain zero deficiencies policy for regulatory inspections and operations
- Eliminate days reuse quality effluent is not available for distribution
- Reduce ground water withdrawals by 50 MG for FY15

Value: Fiscal Responsibility

Goals:

- Reduce costs associated with the production of Public Unrestricted Access Reuse

Major Accomplishments:

- Continued to improve the reuse water quality by flushing distribution system
- Continued to install distribution system blow-offs
- Reduced ground water withdrawals by 13 MG annually
- One operator received certification in Wastewater operations

Performance Measures:

	2012-13	2013-14	2014-15
Deficiencies for regulatory compliance	0	0	0
Annual reduction of ground water withdrawal	N/A	13 MG	50 MG
Reduce electric usage	1%	1%	1%
Days Reuse quality was not obtained	N/A	25	0
Reduction in Reuse production costs	N/A	1%	2%

Personnel Schedule

Classification	2014	Change	2015	Amount
Wastewater Operator B	1.00	0.00	1.00	44,011
Wastewater Operator C	1.00	0.00	1.00	30,550
Total	**2.00**	**0.00**	**2.00**	**74,561**

Water Fund

Reuse Division

Appropriations Detail

Appropriations Detail — Account # 043-3072-533

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
1210	Regular Salaries & Wages	68,175	76,419	70,970	72,247	74,561
1410	Overtime	6,812	5,073	8,000	5,500	5,000
1530	Bonuses	3,037	1,019	0	0	0
1641	Vacation/ Terms & Buyout	2,952	2,195	0	0	0
2110	FICA	5,925	6,120	5,059	5,468	5,377
2210	Retirement	5,036	8,178	8,047	8,109	8,054
23xx	Insurance	18,859	18,634	15,068	15,109	14,903
2410	Workers' Compensation	3,559	3,647	3,172	3,304	3,357
26xx	Other Payroll Benefits	149	152	150	147	150
TOTAL PERSONAL SERVICES		114,504	121,437	110,466	109,884	111,402
OPERATING EXPENSES						
3130	Engineering Services	0	0	0	24,500	0
3410	Contract Services	12,000	12,000	12,000	12,000	12,000
4210	Postage	67	107	0	0	0
4310	Utilities	0	199,741	202,000	202,000	202,000
461x	Repairs & Maintenance-Vehicles	46,981	26,115	4,000	6,500	8,000
4620	R & M Buildings	112	0	500	500	500
4625	Repairs & Maintenance- Non Bldg	15	817	300	300	300
5180	Minor Furniture/Equipment	56	4,486	250	250	250
5210	Operating Supplies	2,846	762	750	750	750
5215	Uniforms	606	470	580	361	580
5280	Chemicals	43,305	21,039	22,000	22,000	22,000
5410	Publications & Memberships	50	135	0	0	0
5520	Training	159	505	500	500	500
TOTAL OPERATING EXPENSES		106,197	266,177	242,880	269,661	246,880
TOTAL APPROPRIATIONS		220,701	387,614	353,346	379,545	358,282

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	110,466	111,402	936	0.85%
Operating Expenses	242,880	246,880	4,000	1.65%
TOTALS	353,346	358,282	4,936	1.40%

Water Fund

Distribution Division

Values & Goals

Values & Goals

Value: Excellence in All We Do

Goals:

- Have all capital projects ready to go to purchasing for design by 10/1/14
- Develop and implement a work plan for the division by 10/1/14
- Develop and implement a line flushing program by 10/1/14

Major Accomplishments:

- Coachwood/Houston Place main line relocation completed to better serve the community
- Oak Drive water main upgrades completed
- Hood Street water main upgrades completed
- Lee street valve and hydrant relocated
- 100% of new service work orders completed within 36 hours

Performance Measures:

	2012-13	2013-14	2014-15
Boil water notices/Connections impacted	22 / 422	183/54	0/0
Connection days of lost service	1,012	0	0

Personnel Schedule

Classification	2014	Change	2015	Amount
Administrative Assistant II	1.00	0.00	1.00	29,370
Crew Leader	1.00	0.00	1.00	47,747
Heavy Equipment Operator	1.00	0.00	1.00	39,902
Maintenance Worker I	1.00	1.00	2.00	43,989
Mechanic I	2.00	0.00	2.00	69,535
Mobile Equipment Operator II	3.00	0.00	3.00	88,721
Operations Supervisor	1.00	0.00	1.00	66,128
Utility Inspector	1.00	(1.00)	0.00	0
Standby				3,650
Total	**11.00**	**0.00**	**11.00**	**389,042**

Water Fund

Distribution Division

Appropriations Detail

Appropriations Detail — Account # 043-3081-533

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	363,027	351,813	386,183	375,735	389,042
1410	Overtime	17,791	14,034	15,000	15,000	15,000
15xx	Bonuses/Incentives	19,109	14,718	0	0	0
1641	Vacation/ Terms & Buyout	4,721	9,200	0	672	0
2110	FICA	29,625	28,504	28,229	28,044	28,393
221x	Retirement	33,049	50,162	52,425	52,026	51,553
23xx	Insurance	94,408	79,530	90,315	78,839	84,738
2410	Workers' Compensation	19,636	18,814	19,472	18,202	18,486
26xx	Employee Benefits	45,046	21,961	552	904	804
	TOTAL PERSONAL SERVICES	626,412	588,736	592,176	569,422	588,016
OPERATING EXPENSES						
3410	Contract Services	3,555	848	2,000	2,000	93,800
3499	Inter Dept Contract Oblig	52,517	50,905	46,242	46,242	42,638
4110	Communication	3,771	3,740	3,672	3,252	2,400
4210	Postage	244	24	30	30	30
4310	Utilities	18,527	18,157	14,000	14,700	14,000
4410	Rentals	476	641	0	0	0
4415	Internal Fleet Lease	69,135	68,295	52,839	52,839	25,058
4499	Allocated Equip Rental	(1,651)	0	0	0	0
4510	Insurance	6,300	4,146	4,494	4,200	4,531
461x	Repairs & Maintenance- Vehicles	33,482	32,805	28,170	28,184	23,985
462x	Repairs & Maintenance- Buildings	533	5,971	10,000	10,000	3,000
4625	Repairs & Maintenance- Non-Build	10,889	5,068	4,000	5,355	4,000
46xx	Repairs & Maintenance- Equipment	20,712	4,914	2,435	2,435	2,095
4710	Printing & Binding	0	31	100	100	100
5180	Minor Furniture & Equip	806	2,472	3,400	365	3,400
521x	Operating Supplies	59,048	58,315	70,000	72,450	60,000
521x	Meters	35,582	59,219	70,000	74,535	90,000
5215	Uniforms	4,028	2,030	3,115	4,668	2,320
522x	Hydrants	22,686	29,718	65,000	65,000	35,000
5230	Fuel Purchases	26,488	23,440	30,283	26,832	24,657
5410	Publications & Memberships	675	650	60	60	60
5520	Training	375	15	1,000	315	1,000
	TOTAL OPERATING EXPENSES	368,178	371,404	410,840	413,562	432,074
TOTAL APPROPRIATIONS		994,590	960,140	1,003,016	982,984	1,020,090

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	592,176	588,016	(4,160)	-0.70%
Operating Expenses	410,840	432,074	21,234	5.17%
TOTALS	1,003,016	1,020,090	17,074	1.70%

Water Fund

Other

Appropriations Detail

Appropriations Detail — Account # 043-3088-5xx

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
2510	Unemployment Compensation	2,003	0	0	0	0
	TOTAL PERSONAL SERVICES	2,003	0	0	0	0
OPERATING EXPENSES						
4950	Uncollectible Accounts	10,431	18,533	15,000	15,000	15,000
4962	Customer Accounts	529,181	497,390	467,120	467,120	0
4963	Meter Reading	129,323	142,052	156,804	156,804	0
5001	Cost Allocation- City Commission	0	0	0	0	9,511
5002	Cost Allocation- City Manager	0	0	0	0	52,725
5003	Cost Allocation- City Clerk	0	0	0	0	20,514
5004	Cost Allocation- City Attorney	0	0	0	0	6,981
5005	Cost Allocation- Accounting	0	0	0	0	83,359
5006	Cost Allocation- Customer Service	0	0	0	0	206,227
5007	Cost Allocation- Purchasing	0	0	0	0	9,549
5008	Cost Allocation- Warehouse	0	0	0	0	17,697
5009	Cost Allocation- Human Resources	0	0	0	0	23,548
5010	Cost Allocation- IT	0	0	0	0	198,198
5011	Cost Allocation- GIS	0	0	0	0	111,101
5012	Cost Allocation- Engineering	0	0	0	0	27,674
5013	Cost Allocation- Facilities	0	0	0	0	10,188
5015	Cost Allocation- Planning & Zoning	0	0	0	0	35,471
5910	Depreciation Expense	1,021,252	1,033,450	1,205,166	1,100,000	1,320,000
	TOTAL OPERATING EXPENSES	1,690,187	1,691,425	1,844,090	1,738,924	2,147,743
DEBT SERVICE						
7110	Principal-Long Term Debt	0	0	716,862	716,862	716,864
721x	Interest-Long Term Debt	354,856	1,046,146	1,022,068	1,022,068	998,393
7311	Fees	2,079	158,346	2,081	2,081	3,014
7320	Amortize Debt Discount/Premium	2,395	(14,674)	2,395	2,395	5,180
7330	Amortize Debt Issue Cost	18,568	24,761	18,567	18,567	4,907
	TOTAL DEBT SERVICE	377,898	1,214,579	1,761,973	1,761,973	1,728,358
OTHER USES						
9101	Transfer to General Fund	527,039	609,961	622,265	622,265	600,722
9102	Surcharge Transfer	303,647	302,068	313,404	313,404	319,856
9115	Transfer to Building Fund	320	300	0	320	0
9142	Transfer to Gas	4,917	0	0	0	0
9150	R&R Reserve	0	0	75,000	69,516	75,000
9151	Transfer to Gen Fix Asset	25,286	0	0	0	0
9152	Transfer to Fleet Fund	0	547,688	0	0	0
9160	Reserve/Future Capital	0	0	145,131	0	0
9166	Transfre to Risk Management	0	0	0	18,452	0
9960	Interest-Customer Deposit	1,213	1,019	1,000	1,000	0
	TOTAL OTHER USES	862,422	1,461,036	1,156,800	1,024,957	995,578
TOTAL APPROPRIATIONS		2,932,510	4,367,040	4,762,863	4,525,854	4,871,679

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	1,844,090	2,147,743	303,653	16.47%
Debt Service	1,761,973	1,728,358	(33,615)	-1.91%
Other Uses	1,156,800	995,578	(161,222)	-13.94%
TOTALS	4,762,863	4,871,679	108,816	2.28%

Significant Budget Changes:
Operating Expenses increased due to moving a portion of the Cost Allocation from the Water Admin. 3021 division to this division. The change in Other Uses is due to their not being a reserve amount budgeted from FY 15.

Water Fund

Capital Projects

Appropriations Detail

Appropriations Detail — Account # 043-3099-533

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
1210	Regular Salaries & Wages	6,143	6,984	0	0	0
2110	FICA	439	613	0	0	0
2210	Retirement	546	909	0	0	0
23xx	Insurance	1,772	1,384	0	0	0
2410	Workers' Compensation	310	421	0	0	0
26xx	Other Payroll Benefits	13	35	0	0	0
2999	Allocated Labor Expense	1,140	1,296	0	0	0
	TOTAL PERSONAL SERVICES	10,363	11,642	0	0	0
OPERATING EXPENSES						
31xx	Professional Services	0	50,069	97,000	142,660	122,000
3410	Contract Services	160	0	0	48	0
4210	Postage	0	0	0	0	0
44xx	Rentals	1,651	0	0	0	0
4625	R&M/ Non-Buildings	4,330	0	0	0	0
4911	Advertising-Other Ads	0	289	300	300	0
4920	Other Current Charges	0	650	0	0	0
5210	Operating Supplies	3,879	12,718	0	7,000	0
5299	Allocated Material Expense	158	517	0	186	0
	TOTAL OPERATING EXPENSES	10,178	64,243	97,300	150,194	122,000
CAPITAL OUTLAY						
6210	Buildings	0	59	0	0	7,000
6310	Improvements Other Than Bldgs	1,935,472	43,204	654,000	654,000	1,261,212
6410	Machinery & Equipment	43,855	12,717	191,500	162,432	40,000
	TOTAL CAPITAL OUTLAY	1,979,327	55,980	845,500	816,432	1,308,212
DEBT SERVICE						
7210	Interest-Long Term Debt	776,199	0	0	0	0
	TOTAL DEBT SERVICE	776,199	0	0	0	0
OTHER USES						
9999	WIP- Contra	(2,776,067)	(131,867)	0	0	0
	TOTAL OTHER USES	(2,776,067)	(131,867)	0	0	0
TOTAL APPROPRIATIONS		0	(2)	942,800	966,626	1,430,212

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	97,300	122,000	24,700	25.39%
Capital Outlay	845,500	1,308,212	462,712	54.73%
TOTALS	942,800	1,430,212	487,412	51.70%

Water Fund

Project Schedule

Project Schedule

Project WF/Job	Title	Funding Source	Amount
430002	Mains (253,000)		
935174	Woodland Park	Renewal & Replacement	126,000
935279	Thomas Avenue	Renewal & Replacement	127,000
430003	Tools & Equipment (70,000)		
935288	Turnpike HSP #2 Rehab	Renewal & Replacement	20,000
935292	Sodium Hypo Storage Tanks	Renewal & Replacement	20,000
935284	Well #16 Rehab	Renewal & Replacement	30,000
430006	Plant & Storage (307,000)		
872318	Sodium Hypochlorite Conversion	Renewal & Replacement	300,000
	HVAC Distribution Building	Renewal & Replacement	7,000
430012	Reuse Mains		
	Dixie Reuse Phase I & II	Current Revenue	800,212
	TOTAL		1,430,212
	Source of Funds		
		Current Revenue	800,212
		Renewal & Replacement	630,000
	TOTAL		1,430,212

DC Maudlin, Director of Public Works

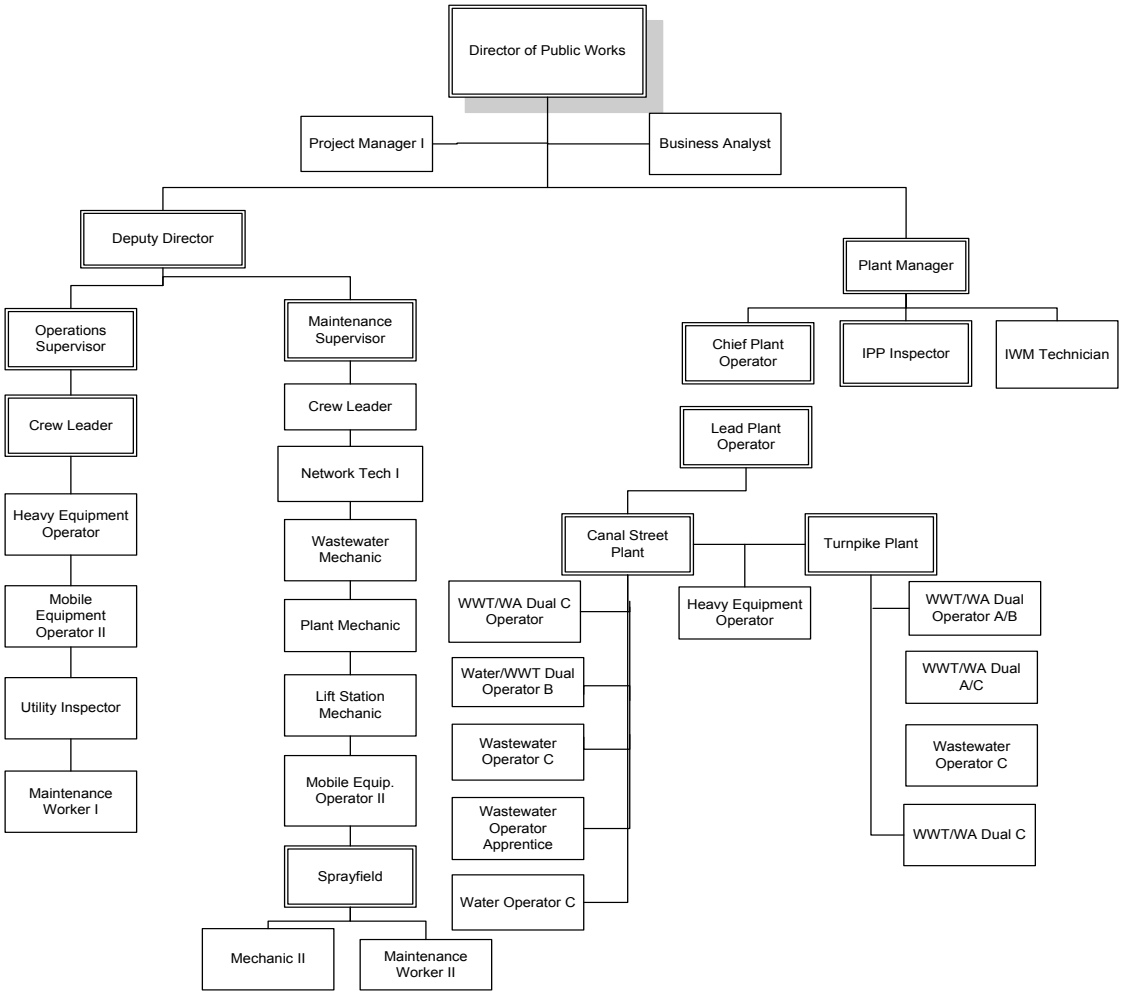
The Wastewater Fund is responsible for providing the proper conveyance, treatment, and disposal of reclamation of wastewater within the City's service area, and meeting all regulatory agency requirements and protecting the environment from untreated waste streams.

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

$ 11,195,521

Wastewater System Description

The wastewater collection system consists of 174 lift stations, 87 miles of force mains, and 178 miles of gravity sewer lines. Gravity sewer lines range from 4 to 21 inches in diameter and force mains range from 4 to 24 inches in diameter. The City has permits from the Florida Department of Environmental Protection to operate two wastewater treatment plants: the Canal Street Plant, which is rated at 3.5 million gallons per day (mgd), and the Turnpike Plant, rated at 4.5 mgd. The wastewater system is in compliance with all State and Federal regulations. The City treats its effluent water to an advanced secondary standard and irrigates 675 acres of City-owned property, of which 365 acres are utilized for hay production. The biosolids generated from the wastewater treatment process are disposed of at permitted sites on 300 acres of City-owned hay fields. With the Turnpike and Canal Street Wastewater Treatment Facilities and land disposal sites maintained and in service, the City anticipates having sufficient wastewater treatment/ disposal capacity through the year 2020.

Budget Summary - Operating Statement

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING REVENUE					
Charges for Services	9,594,685	9,786,385	10,086,161	10,036,859	10,228,021
Other Operating Revenue	58,687	252,790	29,000	19,052	0
TOTAL REVENUE SOURCES	9,653,372	10,039,175	10,115,161	10,055,911	10,228,021
OPERATING APPROPRIATIONS					
Administration	801,857	803,850	815,639	784,167	340,741
Canal Street Treatment Plant	1,109,528	1,007,984	996,677	979,362	957,566
Turnpike Treatment	674,736	690,244	728,934	794,215	718,956
Laboratory	211,441	206,722	218,519	168,588	148,780
Sprayfield	217,043	114,890	111,187	114,232	115,658
Collections	878,016	907,834	929,808	918,646	921,029
Lift Stations	1,218,275	1,257,854	1,173,510	1,186,739	1,166,975
Other Operating Expenses	3,391,721	3,517,522	4,640,133	4,563,567	4,263,140
TOTAL APPROPRIATIONS	(8,502,617)	(8,506,900)	(9,614,407)	(9,509,516)	(8,632,845)
NET INCOME FROM OPERATIONS	1,150,755	1,532,275	500,754	546,395	1,595,176
Non-Operating Revenue	0	0	0	0	0
Non-Operating Appropriations	14	11	0	6	0
NET OTHER INCOME	14	11	0	6	0
NET INCOME BEFORE TRANSFERS	1,150,769	1,532,286	500,754	546,401	1,595,176
Transfers to other funds	(763,350)	(840,698)	(832,108)	(858,888)	(810,612)
NET INCOME AFTER TRANSFERS	387,419	691,588	(331,354)	(312,487)	784,564
Other Sources	0	0	1,157,152	1,064,271	967,500
Capital Projects	(1)	0	(699,550)	(912,428)	(1,693,500)
NET OTHER SOURCES	(1)	0	457,602	151,843	(726,000)
UNAPPROPRIATED BALANCE	387,418	691,588	126,248	(160,644)	58,564

Wastewater Fund

Revenue Detail

Revenue Detail

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
LICENSES & PERMITS					
32421 Impact Fees - Residential	30,927	35,685	0	62,468	0
32422 Impact Fees - Commercial	0	500	0	0	0
TOTAL LICENSES & PERMITS	30,927	36,185	0	62,468	0
INTERGOVERNMENTAL REVENUE					
33473 DOT Perpetual Maintenance	0	111,360	0		
TOTAL INTERGOVERNMENTAL	0	111,360	0	0	0
CHARGES FOR SERVICES					
34351 Residential	6,436,045	6,572,152	6,766,112	6,760,000	6,901,434
34352 Commercial Class 1	561,061	570,154	589,834	589,000	604,580
34352 Commercial Class 2	135,129	135,638	142,059	140,000	145,610
34352 Commercial Class 3	910,100	908,549	956,773	916,000	980,692
34352 Commercial Class 4	68,114	75,631	71,607	75,000	73,397
34352 Industrial	16,804	16,648	17,666	17,000	18,108
34353 Misc Bill - Combined Rate	1,159,890	1,178,797	1,219,373	1,200,000	1,170,000
34354 Multi-Family	142,363	141,284	149,664	149,000	150,000
34356 Municipal	21,150	20,982	22,234	21,000	20,700
34905 Penalties	77,295	75,264	81,259	81,259	72,000
34911 Oil & Grease Management	39,336	54,799	40,777	59,600	58,500
34918 Misc Service Revenue	27,398	36,487	28,803	29,000	33,000
TOTAL CHARGES FOR SERVICES	9,594,685	9,786,385	10,086,161	10,036,859	10,228,021
MISCELLANEOUS REVENUE					
36110 Interest on Investments	15,844	79,807	29,000	(18,360)	0
36130 Gain/Loss Investments	11,265	22,408	0	(33,044)	0
36501 Sale of Surplus Materials	420	1,227	0	726	0
36925 Misc Jobbing Revenue	0	1,160	0	0	0
36990 Misc Non-Operating Revenue	231	643	0	7,262	0
TOTAL MISCELLANEOUS	27,760	105,245	29,000	(43,416)	0
OTHER SOURCES					
38141 Transfer to Electric	0	0	0	0	0
38893 Appropriated Retained Earnings	0	0	0	0	0
38962 Appropriated Renewal & Replacement	0	0	958,050	1,064,271	967,500
38963 Appropriated Impact Fees	0	0	199,102	0	0
TOTAL OTHER SOURCES	0	0	1,157,152	1,064,271	967,500
TOTAL RESOURCES	9,653,372	10,039,175	11,272,313	11,120,182	11,195,521

Division Summary of Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
4021 **ADMINISTRATION**					
Personal Services	242,416	236,155	256,754	222,349	224,204
Operating Expenses	559,441	567,695	558,885	561,818	116,537
TOTAL ADMINISTRATION	801,857	803,850	815,639	784,167	340,741
4051 **CANAL ST. TREATMENT**					
Personal Services	480,836	432,277	481,642	407,663	423,213
Operating Expenses	664,311	633,902	561,708	579,640	534,353
Other Uses	(35,619)	(58,195)	(46,673)	(7,941)	0
TOTAL CANAL ST. PLANT	1,109,528	1,007,984	996,677	979,362	957,566
4052 **TURNPIKE TREATMENT**					
Personal Services	320,598	321,981	297,695	302,442	312,765
Operating Expenses	368,567	391,850	456,326	497,075	406,191
Other Uses	(14,429)	(23,587)	(25,087)	(5,302)	0
TOTAL TURNPIKE PLANT	674,736	690,244	728,934	794,215	718,956
4061 **LABORATORY**					
Personal Services	139,943	140,349	130,660	86,238	57,848
Operating Expenses	71,498	66,373	87,859	82,350	90,932
TOTAL LABORATORY	211,441	206,722	218,519	168,588	148,780
4071 **SPRAYFIELD**					
Personal Services	66,802	71,144	73,153	67,913	77,687
Operating Expenses	150,241	43,746	38,034	46,319	37,971
TOTAL SPRAYFIELD	217,043	114,890	111,187	114,232	115,658
4081 **COLLECTIONS**					
Personal Services	573,851	510,540	501,445	443,928	513,140
Operating Expenses	304,165	397,294	428,363	474,718	407,889
TOTAL COLLECTIONS	878,016	907,834	929,808	918,646	921,029
4082 **LIFT STATIONS**					
Personal Services	712,881	752,486	687,875	693,417	717,262
Operating Expenses	505,394	505,368	485,635	493,322	449,713
TOTAL LIFT STATIONS	1,218,275	1,257,854	1,173,510	1,186,739	1,166,975
4088 **OTHER**					
Operating Expenses	2,423,920	2,452,056	2,414,564	2,412,998	2,662,560
Debt Service	967,801	1,065,466	2,150,569	2,150,569	1,525,580
Other Uses	763,364	840,709	1,033,356	858,894	944,176
TOTAL OTHER	4,155,085	4,358,231	5,598,489	5,422,461	5,132,316
4099 **CAPITAL PROJECTS**					
Personal Services	902	36	0	0	0
Operating Expenses	22,317	38,910	43,500	85,599	257,000
Capital Outlay	206,177	386,829	656,050	826,829	1,436,500
Debt Service	0	0	0	0	0
Other Uses	(229,395)	(425,775)	0	0	0
TOTAL CAPITAL PROJECTS	1	0	699,550	912,428	1,693,500
GRAND TOTAL					
Personal Services	2,538,229	2,464,968	2,429,224	2,223,950	2,326,119
Operating Expenses	5,069,854	5,097,194	5,074,874	5,233,839	4,963,146
Capital Outlay	206,177	386,829	656,050	826,829	1,436,500
Debt Service	967,801	1,065,466	2,150,569	2,150,569	1,525,580
Other Uses	483,921	333,152	961,596	845,651	944,176
TOTAL APPROPRIATIONS	9,265,982	9,347,609	11,272,313	11,280,838	11,195,521

Values & Goals

Value: Fiscal Responsibility

Goals:
- Examine alternative methods for services performed in-house to improve efficiency and cut costs
- List all component assemblies with book value in excess of 5K; document the condition and forecast 10 year replacement costs
- Execute annual CIP on schedule

Value: Professionalism

Goals:
- Ensure employees have the necessary training, knowledge, skills, and abilities
- Ensure employees have the necessary equipment to do their jobs
- Ensure that we are a safety conscious workforce
- Recognize high performing employees
- Ensure adequate staffing to meet the operational needs of the department

Major Accomplishments:
- Continued growth of the Oil and Grease program
- Continued growth of the Industrial Pretreatment Program
- Organized and staffed a department safety committee

Performance Measures:

	2012-13	2013-14	2014-15
Systems analyzed / Total system to analyze	3/10*	3/10	4/10
Percent of projects on schedule	80%*	85%	100%
Develop written procedures for all significant activities	12	1	5
Track Accident/Injury reports	100%	100%	100%

* Denotes an estimate for a measure that was not previously tracked

Personnel Schedule

Classification	2014	Change	2015	Amount
Business Analyst	1.00	0.00	1.00	34,286
Deputy Director of Public Works[2]	0.50	0.00	0.50	41,945
Director of Public Works[1]	0.50	0.00	0.50	53,124
Project Manager I[3]	0.50	0.00	0.50	20,029
Senior Deputy Director[4]	0.50	(0.50)	0.00	0
Total	**3.00**	**(0.50)**	**2.50**	**149,384**

Notes: Allocations

Director of Public Works[1]
50%-3021,50%-4021

Deputy Director of Public Works[2]
50%-3021,50%-4021

Project Manager I[3]
50%-3021, 50%-4021

Senior Deputy Director[4]
50%-3021. 50%-4021

Appropriations Detail

Account # 044-4021-535

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
121x	Regular Salaries & Wages	154,405	150,779	168,810	142,266	149,384
1410	Overtime	94	205	0	100	0
1530	Bonuses/Incentives	4,381	1,609	0	0	0
1641	Vacation/Terms & Buyout	2,842	628	0	314	0
2110	FICA	11,858	11,501	12,599	10,698	11,222
221x	Retirement	10,104	11,064	12,728	11,401	11,592
23xx	Insurance	53,309	55,467	58,701	53,466	48,646
2410	Workers' Compensation	1,053	784	960	888	906
26xx	Other Payroll Benefits	4,461	4,122	2,956	3,216	2,454
2999	Allocated Labor Expense	(91)	(4)	0	0	0
	TOTAL PERSONAL SERVICES	242,416	236,155	256,754	222,349	224,204
OPERATING EXPENSES						
31xx	Professional Services	21,761	25,708	23,000	27,000	18,000
3499	Inter Dept Contract Oblig	21,096	21,922	0	0	0
4010	Travel	926	0	0	0	0
41xx	Communication	1,297	851	900	800	668
4210	Postage	29	0	0	0	0
4415	Internal Fleet Lease	2,688	2,688	1,402	468	0
4510	Insurance	74,044	94,613	95,657	96,143	96,299
461x	Repairs & Maintenance- Vehicles	1,320	1,320	571	886	0
463x	Repairs & Maintenance- Equipment	3,456	4,249	620	653	570
4911	Advertising	0	0	200	200	0
4920	Other Current Charges	1,000	0	0	0	0
4945	Injury/Damage to Others	6,987	5,124	0	0	0
496x	General Administrative	422,957	410,129	434,447	434,447	0
5180	Minor Furniture & Equip	319	68	0	0	0
5210	Operating Supplies	330	515	300	700	400
5215	Uniforms	89	0	0	79	0
5230	Fuel Purchases	430	408	488	142	0
5410	Publications & Memberships	557	0	300	300	600
5520	Training	155	100	1,000	0	0
	TOTAL OPERATING EXPENSES	559,441	567,695	558,885	561,818	116,537
	TOTAL APPROPRIATIONS	801,857	803,850	815,639	784,167	340,741

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	256,754	224,204	(32,550)	-12.68%
Operating Expenses	558,885	116,537	(442,348)	-79.15%
TOTALS	815,639	340,741	(474,898)	-58.22%

Significant Budget Changes:
Personal Services decreased due to the elimination fo the Senior Deputy Director position (50% here and 50% in 3021). The Operating Expenses category decreased due to the Cost Allocation, accounts 4961x being moved to the Wastewater Other division 4088.

Values & Goals

Value: Excellence in All We Do

Goals:
- Maintain a zero deficiencies policy for regulatory inspections and operations
- Track and reduce odor complaints due to biosolids handling practices
- Ensure the condition of zero gallons discharged to surface waters

Value: Fiscal Responsibility

Goals:
- Reduce operating costs by 2% annually while maintaining the same level of service and effluent quality
- Reduce chemical consumption by 3%

Major Accomplishments:
- Zero discharge to surface water was maintained
- Received Aqua Aerobics Award for effluent quality excellence

Performance Measures:

	2012-13	2013-14	2014-15
Deficiencies for regulatory compliance	0	0	0
Tours provided of the Treatment Facility	4	4	4
Reduction of operating expenses	2%	+17%	2%
Reduction of chemical usage	3%	+1%	5%
Odor complaints	1	1	0
Surface water discharges	0	0	0

Personnel Schedule

Classification	2014	Change	2015	Amount
Chief Plant Operator[1]	0.50	0.00	0.50	24,353
Heavy Equipment Operator[3]	0.50	0.00	0.50	13,591
Industrial Pretreatment Inspector	1.00	0.00	1.00	31,730
Lead Plant Operator	1.00	0.00	1.00	40,864
Plant Manager[2]	0.25	0.00	0.25	20,873
Wastewater Operator Apprentice	1.00	0.00	1.00	26,158
Wastewater Operator C	1.00	0.00	1.00	29,370
Water Operator C	1.00	0.00	1.00	30,554
WWT/WA Dual B Operator	1.00	0.00	1.00	37,062
WWT/WA Dual Oper B/C	1.00	(1.00)	0.00	0
WWT/WA Dual Oper C	1.00	0.00	1.00	31,795
Total	**9.25**	**(1.00)**	**8.25**	**286,350**

Notes: Allocations

Chief Plant Operator[1]
50%-4051,50%-4052

Plant Manager[2]
50%-3051, 25%-4051, 25%-4052

Heavy Equipment Operator[3]
50%-4051, 50%-4052

Wastewater Fund

Canal Street Treatment Plant Division

Appropriations Detail

Appropriations Detail — Account # 044-4051-535

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	273,446	268,544	317,757	267,237	286,350
1410	Overtime	20,303	13,435	12,000	12,000	12,000
15xx	Bonuses/Incentives	2,610	3,603	0	0	0
1641	Vacation/Terms & Buyout	16,279	5,283	0	2,209	0
2110	FICA	22,149	20,935	22,905	20,413	21,187
221x	Retirement	24,114	31,810	37,465	34,921	30,134
23xx	Insurance	79,646	62,599	75,192	56,672	58,745
2410	Workers' Compensation	14,281	12,496	14,401	12,419	12,998
26xx	Other Payroll Benefits	28,008	13,572	1,922	1,792	1,799
	TOTAL PERSONAL SERVICES	480,836	432,277	481,642	407,663	423,213
OPERATING EXPENSES						
31xx	Professional Services	20,947	4,250	12,000	9,000	2,000
3410	Contract Services	12,488	12,032	17,000	12,000	17,000
4010	Travel	112	0	500	400	1,000
41xx	Communication	2,852	2,895	1,760	2,440	1,832
4210	Postage	628	522	650	648	670
4310	Utilities	340,284	293,451	300,000	295,096	300,000
4410	Rentals	0	0	1,200	1,200	500
4415	Internal Fleet Lease	29,319	29,319	23,146	23,146	11,574
4510	Insurance	6,078	5,569	5,854	5,854	5,874
461x	Repairs & Maintenance- Vehicles	78,077	89,518	65,120	100,076	67,989
4620	Repairs & Maintenance- Buildings	1,367	4,825	500	500	1,000
4625	Repairs & Maintenance- Non-Build	2,272	18,917	1,500	746	4,000
46xx	Repairs & Maintenance- Equipment	1,765	3,260	4,340	2,640	4,950
4710	Printing & Binding	0	17	100	135	200
4810	Promotion Activities	21	0	300	200	300
4911	Advertising	0	111	0	0	200
4920	Other Current Charges	4,560	5,540	5,560	400	6,000
5180	Minor Furniture & Equip	2,012	8,339	0	737	5,000
5210	Operating Supplies	13,336	8,696	11,000	12,000	11,000
5215	Uniforms	3,963	1,412	2,030	2,030	2,500
5230	Fuel Purchases	12,277	6,549	12,518	13,772	15,000
5231	Diesel Fuel	49,022	72,501	35,000	35,000	9,000
5280	Chemicals	82,283	64,016	59,880	59,880	65,000
5410	Publications & Memberships	440	1,219	550	540	264
5520	Training	208	944	1,200	1,200	1,500
	TOTAL OPERATING EXPENSES	664,311	633,902	561,708	579,640	534,353
OTHER USES						
9954	DSM Electric Contra	(35,619)	(58,195)	(46,673)	(7,941)	0
	TOTAL OTHER USES	(35,619)	(58,195)	(46,673)	(7,941)	0
TOTAL APPROPRIATIONS		1,109,528	1,007,984	996,677	979,362	957,566

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	481,642	423,213	(58,429)	-12.13%
Operating Expenses	561,708	534,353	(27,355)	-4.87%
Other Uses	(46,673)	0	46,673	-100.00%
TOTALS	996,677	957,566	(39,111)	-3.92%

Significant Budget Changes:
Personal Services decreased due to the elimination of a WWT/WA Dual B/C position. The change in Operating Expenses and Other Uses is directly attributable to the elimination of the Electric demand side savings program. This program ran the City generators during peak hours. Removing this program allowed for a reduction in diesel fuel and subsequently the elimination of the DSM Electric Contra.

Values & Goals

Value: Excellence in All We Do

Goals

- Maintain a zero deficiencies policy for regulatory inspections and operations
- Minimize days in which facility effluent is not rated as reuse quality
- Ensure the condition of zero gallons discharged to surface waters

Value: Fiscal Responsibility

Goals:

- Reduce operating costs by 6% annually while maintaining the same level of service and effluent quality
- Reduce chemical consumption by 3%

Major Accomplishments

- Successfully recovered from two plant upsets while maintaining regulatory compliance
- One operator obtained a wastewater "C" level license
- No accidents requiring missed time from work occurred
- Participation in the lower aquifer testing by the Southwest Florida Water Management District (SWFWMD)
- 10 year domestic wastewater permit issued by DEP

Performance Measures:

	2012-13	2013-14	2014-15
Reduction of operating expenses	+17%	-1%	6%
Electric usage (% increase/decrease)	-3%	+1.1%	2%
Deficiencies for regulatory compliance	0	0	0
Reduction of chemical usage	45%	+1%	3%
Surface water discharges	0	0	0

Personnel Schedule

Classification	2014	Change	2015	Amount
Chief Plant Operator[1]	0.50	0.00	0.50	24,354
Heavy Equipment Operator[3]	0.50	0.00	0.50	13,592
Plant Manager[2]	0.25	0.00	0.25	20,874
Wastewater Operator C	1.00	0.00	1.00	29,960
WWT/WA Dual A/C	0.00	1.00	1.00	37,064
WWT/WA Dual Operator A/B	1.00	0.00	1.00	46,633
WWT/WA Dual Operator B/C	1.00	(1.00)	0.00	0
WWT/WA Dual Operator C	1.00	0.00	1.00	30,529
Standby				3,649
Total	**5.25**	**0.00**	**5.25**	**206,655**

Notes: Allocations

Chief Plant Operator[1]
50%-4051, 50%-4052

Plant Manager[2]
50%-3051, 25%-4051, 25%-4052

Heavy Equipment Operator[3]
50%-4051, 50%-4052

Wastewater Fund

Turnpike Treatment Plant Division

Appropriations Detail

Appropriations Detail — Account # 044-4052-535

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	190,951	192,429	194,235	194,439	206,655
1410	Overtime	7,701	8,317	11,000	11,000	11,000
15xx	Bonuses/Incentives	1,151	3,187	0	0	0
1641	Vacation/Terms & Buyouts	5,857	6,397	0	2,047	0
2110	FICA	14,988	15,302	13,797	14,544	14,613
221x	Retirement	16,028	26,355	26,874	27,012	27,109
23xx	Insurance	53,684	49,767	42,968	44,084	43,937
2410	Workers' Compensation	9,586	9,771	8,821	9,262	9,376
26xx	Other Payroll Benefits	20,652	10,456	0	54	75
	TOTAL PERSONAL SERVICES	320,598	321,981	297,695	302,442	312,765
OPERATING EXPENSES						
31xx	Professional Services	4,440	9,056	0	15,700	0
3410	Contract Services	14,184	16,004	85,000	98,000	18,000
4010	Travel	22	0	100	100	1,000
41xx	Communication	1,530	1,734	1,920	1,920	1,961
4210	Postage	42	143	450	400	400
4310	Utilities	225,943	220,392	240,000	248,596	250,000
4410	Rentals	0	0	0	0	1,000
4415	Internal Fleet Lease	14,324	13,849	12,686	12,686	5,129
4510	Insurance	3,198	3,108	3,150	3,150	2,972
461x	Repairs & Maintenance- Vehicles	29,160	36,993	31,388	32,785	50,243
4620	Repairs & Maintenance- Buildings	629	200	700	600	1,000
4625	Repairs & Maintenance- Non-Build	627	2,815	750	600	2,000
46xx	Repairs & Maintenance- Equipment	2,420	2,500	1,720	2,846	1,120
4710	Printing & Binding	8	17	100	100	200
4810	Promotional Activities	21	0	0	0	200
4911	Advertising-Other Ads	27	0	0	0	200
4920	Other Current Charges	1,025	1,025	3,000	2,500	3,000
5180	Minor Furniture & Equip	12,055	4,851	1,000	269	5,000
5210	Operating Supplies	9,246	7,165	9,000	14,408	10,000
5215	Uniforms	1,737	617	1,449	1,449	1,000
5230	Fuel Purchases	17,083	17,637	16,413	13,160	17,266
5231	Diesel Fuel	22,392	30,137	20,000	18,316	8,000
5280	Chemicals	6,716	22,147	26,100	27,000	25,000
5410	Publications & Memberships	1,080	944	0	1,090	0
5520	Training	658	516	1,400	1,400	1,500
	TOTAL OPERATING EXPENSES	368,567	391,850	456,326	497,075	406,191
OTHER USES						
9954	DSM Electric Contra	(14,429)	(23,587)	(25,087)	(5,302)	0
	TOTAL OTHER USES	(14,429)	(23,587)	(25,087)	(5,302)	0
TOTAL APPROPRIATIONS		674,736	690,244	728,934	794,215	718,956

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	297,695	312,765	15,070	5.06%
Operating Expenses	456,326	406,191	(50,135)	-10.99%
Other Uses	(25,087)	0	25,087	-100.00%
TOTALS	728,934	718,956	(9,978)	-1.37%

Significant Budget Changes:

The change in Operating Expenses is attributable to a reduction in contract services and the elimination of the Electric demand side savings program. This program ran generator during peak hours. Removing this program allowed for a reduction in diesel fuel and subsequently the elimination of the DSM Electric contra.

Values & Goals

Value: Excellence in All We Do

Goals:
- Sample 60 grease traps per month
- Achieve and maintain an 80% pass rate on oil & grease compliance inspections
- Operate in accordance with EPA, FDEP and FDOH guidelines, eliminate major deficiencies / significant findings on all compliance inspections performed by outside agencies

Value: Fiscal Responsibility

Goals:
- Reduce budget expenditures by 2%

Value: Employee Empowerment

Goals:
- Train additional staff to perform Total Suspended Solid (TSS) analysis, fecal sampling and grease trap sampling to eliminate overtime

Major Accomplishments
- Conducted all Significant Industrial Users (SIU's) sampling and facility inspections
- Implemented organizational changes to oil & grease program to increase efficiency
- Permitted two new industrial users to the Industrial Pretreatment Program (IPP)

Performance Measures:

	2012-13	2013-14	2014-15
Monthly grease traps inspected	35	20*	60
Percentage passing compliance inspections/month	N/A	75%	75%
Budget Performance (%over/under budget)	-3%	-2%	-2%
Number of Oil and Grease Participants	153	191	191
Major deficiencies on external inspections	0	0	0

* IPP inspector position vacant February- June

Personnel Schedule

Classification	2014	Change	2015	Amount
Industrial Waste Monitoring Technician	1.00	0.00	1.00	32,670
Laboratory Manager	1.00	(1.00)	0.00	0
Total	**2.00**	**(1.00)**	**1.00**	**32,670**

Appropriations Detail

Account # 044-4061-535

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
1210	Regular Salaries & Wages	89,117	92,875	92,248	57,130	32,670
1410	Overtime	8,641	1,108	1,000	1,054	4,000
1530	Bonuses/Incentives	491	1,363	0	0	0
1641	Vacation/Terms & Buyouts	449	2,063	0	0	0
2110	FICA	7,074	6,932	6,535	4,117	2,425
221x	Retirement	7,999	14,095	14,518	12,763	11,162
23xx	Insurance	14,530	13,530	11,690	8,243	5,782
2410	Workers' Compensation	4,286	4,360	4,123	2,585	1,461
26xx	Other Payroll Benefits	7,356	4,023	546	346	348
	TOTAL PERSONAL SERVICES	139,943	140,349	130,660	86,238	57,848
OPERATING EXPENSES						
3410	Contract Services	36,499	39,377	42,595	42,000	65,000
4010	Travel	1,481	1,457	1,400	0	950
41xx	Communication	581	608	1,200	1,000	720
4210	Postage	288	549	500	500	600
4415	Internal Fleet Lease	4,458	4,458	4,385	4,385	2,193
4510	Insurance	467	361	375	375	378
46xx	Repairs & Maintenance- Vehicles	7,432	3,257	4,339	4,089	4,011
462x	Repairs & Maintenance- Buildings	37	569	300	0	500
4631	Repairs & Maintenance- Equipment	0	0	580	580	420
4710	Printing & Binding	233	100	0	0	100
4810	Promotional Activities	30	0	0	0	0
4911	Advertising	47	0	200	200	200
4920	Other Current Charges	1,554	1,211	7,720	7,720	3,050
518x	Minor Furniture & Equip	1,892	564	8,600	8,300	500
5205	Oil & Grease Manangement	1,553	723	0	0	0
5210	Operating Supplies	6,564	6,024	7,500	7,000	3,100
5215	Uniforms	644	489	870	400	580
5230	Fuel Purchases	5,308	5,711	6,035	5,100	8,000
5410	Publications & Memberships	298	460	435	376	130
5520	Training	2,132	455	825	325	500
	TOTAL OPERATING EXPENSES	71,498	66,373	87,859	82,350	90,932
TOTAL APPROPRIATIONS		211,441	206,722	218,519	168,588	148,780

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	130,660	57,848	(72,812)	-55.73%
Operating Expenses	87,859	90,932	3,073	3.50%
TOTALS	218,519	148,780	(69,739)	-31.91%

Significant Budget Changes:
The reduction in Personal Expenses is directly related the elimination of the Laboratory Manager position.

Values & Goals

Value: Excellence in All We Do

Goals:

- Perform maintenance inspections on equipment according to schedule to ensure failures are minimized
- Inspect gun sets at effluent application areas daily to prevent over saturation
- When equipment is required to be replaced, the selection criteria will be to reduce utility usage by 3% or better

Major Accomplishments:

- Maintained site in accordance with permit

Performance Measures:

	2012-13	2013-14	2014-15
Deficiencies for regulatory compliance	0	0	0
Unscheduled down time for critical systems	0	0	0
Electric usage reduction	2%	3%	1%

Personnel Schedule

Classification	2014	Change	2015	Amount
Maintenance Worker II	1.00	0.00	1.00	24,452
Mechanic II	1.00	0.00	1.00	29,370
Total	**2.00**	**0.00**	**2.00**	**53,822**

Appropriations Detail

Account # 044-4071-535

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	40,246	46,029	50,128	46,454	53,822
1410	Overtime	530	53	300	300	300
1530	Bonuses/Incentives	613	719	0	0	0
1641	Vacation/Terms & Buyouts	1,594	538	0	0	0
2110	FICA	3,069	3,414	3,596	3,351	3,880
221x	Retirement	2,054	2,219	2,507	2,323	2,692
23xx	Insurance	13,660	12,984	14,748	13,406	14,586
2410	Workers' Compensation	1,569	1,703	1,874	2,079	2,407
26xx	Employee Benefits	3,467	3,485	0	0	0
TOTAL PERSONAL SERVICES		66,802	71,144	73,153	67,913	77,687
OPERATING EXPENSES						
3130	Professional Services	285	0	0	0	0
3410	Contract Services	940	840	0	0	0
4010	Travel	0	38	200	200	200
41xx	Communication	1,023	700	0	400	271
4210	Postage	20	0	0	0	0
4310	Utilities	118,622	2,200	2,500	2,800	2,500
4415	Internal Fleet Lease	12,530	12,530	11,901	11,901	6,146
4510	Insurance	1,633	1,262	1,123	1,400	1,133
461x	Repairs & Maintenance- Vehicles	6,781	8,919	9,644	10,244	10,307
4620	Repairs & Maintenance- Buildings	46	408	50	50	2,000
4625	Repairs & Maintenance- Non-Build	374	180	4,000	4,000	2,000
46xx	Repairs & Maintenance- Equipment	740	680	840	840	320
5180	Minor Furniture/Equipment	604	2,907	1,400	1,400	3,000
5210	Operating Supplies	1,201	965	1,000	1,000	1,000
5215	Uniforms	685	349	580	580	580
5230	Fuel Purchases	4,697	11,738	4,292	11,000	8,014
5410	Publications & Memberships	50	30	0	0	0
5520	Training	10	0	504	504	500
TOTAL OPERATING EXPENSES		150,241	43,746	38,034	46,319	37,971
TOTAL APPROPRIATIONS		217,043	114,890	111,187	114,232	115,658

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	73,153	77,687	4,534	6.20%
Operating Expenses	38,034	37,971	(63)	-0.17%
TOTALS	111,187	115,658	4,471	4.02%

Values & Goals

Value: Excellence in All We Do

Goals:

- Have all capital projects ready to go to purchasing for bid by 10/1/14
- Develop and implement a work plan for the division by 10/1/14

Major Accomplishments:

- Completed remaining areas of smoke testing in Phase II and III
- Cleaned 100,000 feet of lines
- Televised 10,000 feet of lines
- Completed 552 collection system repairs identified in Phase II and III of smoke testing
- Coordinated and completed Confined Space Training

Performance Measures:

	2012-13	2013-14	2014-15
Number of afterhours service calls	534	80	80
Overflows / Spills	4	20	10
Clean-outs Installed and repaired	736	600	0

Personnel Schedule

Classification	2014	Change	2015	Amount
Crew Leader[1]	0.67	0.00	0.67	26,837
Heavy Equipment Operator	2.00	0.00	2.00	68,725
Maintenance Worker I	4.00	0.00	4.00	86,276
Mobile Equipment Operator II	3.00	0.00	3.00	82,055
Operations Supervisor[2]	0.67	0.00	0.67	32,606
Utility Inspector	1.00	0.00	1.00	41,476
Standby				3,650
Total	**11.34**	**0.00**	**11.34**	**341,625**

Notes-Allocations

Crew Leader[1]
4081-67%, 5171-33%
Operations Supervisor[2]
4081-67%, 5171-33%

Appropriations Detail

Account # 044-4081-535

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	348,185	307,042	326,168	287,056	341,625
1410	Overtime	9,115	11,219	10,000	10,000	11,000
15xx	Bonuses/Incentives	3,295	8,814	0	0	0
1641	Vacation/Terms & Buyouts	3,486	4,080	0	0	0
2110	FICA	25,971	23,630	23,009	21,396	25,208
221x	Retirement	29,401	41,037	41,417	39,461	34,739
23xx	Insurance	99,553	81,842	85,764	72,187	84,281
2410	Workers' Compensation	16,557	15,057	14,809	13,074	15,333
26xx	Other Payroll Benefits	38,288	17,819	278	754	954
	TOTAL PERSONAL SERVICES	573,851	510,540	501,445	443,928	513,140
OPERATING EXPENSES						
3410	Contract Services	3,815	359	3,200	3,200	95,000
3499	Inter Dept Contract Oblig	46,457	46,114	47,261	47,261	44,149
4010	Travel	42	36	0	0	2,000
41xx	Communication	4,263	4,124	3,912	3,912	5,560
4210	Postage	71	11	50	50	50
4415	Internal Fleet Lease	128,466	127,626	91,667	91,667	47,668
4510	Insurance	7,000	5,228	5,243	4,890	3,776
461x	Repairs & Maintenance- Vehicles	49,092	54,705	36,791	43,404	34,453
4620	Repairs & Maintenance- Buildings	789	31	1,000	1,000	1,000
462x	Repairs & Maintenance- Non-Build	9,986	100,100	177,000	197,000	112,000
46xx	Repairs & Maintenance- Equipment	1,340	1,626	1,340	1,340	1,520
4911	Advertising	0	185	0	0	0
5180	Minor Furniture & Equip	2,157	7,987	11,700	14,700	8,600
5210	Operating Supplies	15,392	13,261	10,800	10,800	10,000
5215	Uniforms	3,023	2,245	3,405	2,500	3,190
5230	Fuel Purchases	31,601	30,338	29,834	29,834	30,773
5280	Chemicals	11	2,908	4,000	4,000	3,000
5410	Publications & Memberships	325	410	60	60	60
5520	Training	335	0	1,100	19,100	5,090
	TOTAL OPERATING EXPENSES	304,165	397,294	428,363	474,718	407,889
TOTAL APPROPRIATIONS		878,016	907,834	929,808	918,646	921,029

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	501,445	513,140	11,695	2.33%
Operating Expenses	428,363	407,889	(20,474)	-4.78%
TOTALS	929,808	921,029	(8,779)	-0.94%

Values & Goals

Value: Fiscal Responsibility

Goals:

- Have all capital projects ready to go to purchasing for bid by 10/1/14
- Develop and implement a work plan for the division by 10/1/14
- Rehabilitate 2 lift stations by 9/30/15
- Continue to educate and distribute information campaign on ways to reduce undesirable materials that are flushed and create line blockages
- Reduce operating costs

Major Accomplishments:

- Rehabbed Lift Stations 3 and 4
- Rehabbed Bio-cubes at Lift Stations 6 and 72
- New generators installed at Lift Stations 6A and 35
- Coordinated and completed Confined Space Training

Performance Measures:

	2012-13	2013-14	2014-15
Lift Station Rehabs	2	2	2
Spills	0	3	0
Reduce operating cost/LS maintained	+1%	-4%	-1%

Personnel Schedule

Classification	2014	Change	2015	Amount
Crew Leader	1.00	0.00	1.00	55,483
Lift Station Mechanic	7.00	0.00	7.00	220,405
Maintenance Supervisor	1.00	0.00	1.00	58,564
Mobile Equipment Operator II	1.00	0.00	1.00	33,609
Network Technician I	1.00	0.00	1.00	34,331
Plant Mechanic	1.00	0.00	1.00	24,212
Wastewater Mechanic	1.00	0.00	1.00	32,036
Standby				3,650
Total	**13.00**	**0.00**	**13.00**	**462,290**

Appropriations Detail

Account # 044-4082-535

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
1210	Regular Salaries & Wages	401,184	432,899	440,200	432,828	462,290
1410	Overtime	40,008	40,716	31,000	31,000	31,000
1530	Bonuses/Incentives	3,273	13,061	0	0	0
1641	Vacation/Terms & Buyouts	16,341	6,170	0	7,881	0
2110	FICA	33,356	35,554	31,475	32,637	32,885
221x	Retirement	35,011	60,090	63,453	63,206	62,975
23xx	Insurance	116,630	118,306	99,766	103,249	105,086
2410	Workers' Compensation	20,828	21,308	19,736	20,351	20,723
26xx	Other Payroll Benefits	46,250	24,382	2,245	2,265	2,303
	TOTAL PERSONAL SERVICES	712,881	752,486	687,875	693,417	717,262
OPERATING EXPENSES						
3410	Contract Services	48,899	48,795	49,500	49,500	49,500
4010	Travel	190	213	0	0	500
41xx	Communication	4,308	4,583	2,400	2,820	2,900
4210	Postage	77	111	300	300	300
4310	Utilities	178,189	180,874	180,000	187,000	180,000
4410	Rentals	0	103	300	300	300
4415	Internal Fleet Lease	61,789	62,103	46,510	46,510	23,254
4510	Insurance	7,467	6,309	6,741	6,300	6,607
461x	Repairs & Maintenance- Vehicles	132,185	128,901	132,883	133,591	118,854
4620	Repairs & Maintenance- Buildings	310	418	2,275	2,275	2,000
4625	Repairs & Maintenance- Non-Build	1,671	2,816	2,000	2,000	2,000
46xx	Repairs & Maintenance- Equipment	2,824	1,406	1,120	1,120	840
4710	Printing & Binding	38	0	0	0	0
4920	Other Current Charges	0	1,020	300	300	300
5180	Minor Furniture & Equip	7,640	6,872	5,000	5,000	1,000
5210	Operating Supplies	11,352	13,540	14,000	14,000	14,000
5215	Uniforms	5,471	3,626	3,770	3,770	3,770
5230	Fuel Purchases	37,894	41,822	35,826	35,826	39,028
5280	Chemicals	2,395	901	2,500	2,500	2,500
5410	Publications & Memberships	300	435	60	60	60
5520	Training	2,395	520	150	150	2,000
	TOTAL OPERATING EXPENSES	505,394	505,368	485,635	493,322	449,713
	TOTAL APPROPRIATIONS	1,218,275	1,257,854	1,173,510	1,186,739	1,166,975

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	687,875	717,262	29,387	4.27%
Operating Expenses	485,635	449,713	(35,922)	-7.40%
TOTALS	1,173,510	1,166,975	(6,535)	-0.56%

Significant Budget Changes:
The change in Operating Expenses is due to reduced vehicle expenses.

Appropriations Detail — Account # 044-4088-5xx

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES						
4950	Uncollectible Accounts	15,384	27,519	20,000	19,000	20,000
4962	Customer Accounts	702,161	696,258	637,243	637,243	0
4963	Meter Reading	116,898	127,524	140,755	140,755	0
5001	Cost Allocation- City Commission	0	0	0	0	12,934
5002	Cost Allocation- City Manager	0	0	0	0	71,700
5003	Cost Allocation- City Clerk	0	0	0	0	27,897
5004	Cost Allocation- City Attorney	0	0	0	0	11,169
5005	Cost Allocation- Accounting	0	0	0	0	113,359
5006	Cost Allocation- Customer Service	0	0	0	0	280,445
5007	Cost Allocation- Purchasing	0	0	0	0	19,098
5008	Cost Allocation- Warehouse	0	0	0	0	4,320
5009	Cost Allocation- Human Resources	0	0	0	0	37,677
5010	Cost Allocation- IT	0	0	0	0	269,527
5011	Cost Allocation- GIS	0	0	0	0	111,101
5012	Cost Allocation- Engineering	0	0	0	0	27,674
5013	Cost Allocation- Facilities	0	0	0	0	10,188
5015	Cost Allocation- Planning & Zoning	0	0	0	0	35,471
5910	Depreciation Expense	1,589,477	1,600,755	1,616,566	1,616,000	1,610,000
	TOTAL OPERATING EXPENSES	2,423,920	2,452,056	2,414,564	2,412,998	2,662,560
DEBT SERVICE						
7110	Principal-Long Term Debt	0	0	1,323,585	1,323,585	723,586
721x	Interest-Long Term Debt	947,880	832,080	807,063	807,063	784,505
7311	Fees	2,486	219,361	2,486	2,486	3,464
7320	Amortize Debt Discount/Premium	3,366	(20,283)	3,366	3,366	(20,283)
7330	Amortize Debt Issue Cost	14,069	0	14,069	14,069	0
7350	Amortize Debt Extngmt Costs	0	34,308	0	0	34,308
	TOTAL DEBT SERVICE	967,801	1,065,466	2,150,569	2,150,569	1,525,580
OTHER USES						
9101	Transfer to General Fund	700,751	840,378	832,108	832,108	810,612
9115	Transfer to Building Fund	260	320	0	320	0
9150	R&R Reserve	0	0	75,000	0	75,000
9151	Transfer to Gen Fix Asset	62,339	0	0	0	0
9152	Transfer to Fleet Fund	0	0	0	0	0
9160	Reserve/Future Capital	0	0	126,248	0	58,564
9166	Transfer to Risk Management	0	0	0	26,460	0
9960	Interest-Customer Deposit	14	11	0	6	0
	TOTAL OTHER USES	763,364	840,709	1,033,356	858,894	944,176
	TOTAL APPROPRIATIONS	4,155,085	4,358,231	5,598,489	5,422,461	5,132,316

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	2,414,564	2,662,560	247,996	10.27%
Debt Services	2,150,569	1,525,580	(624,989)	-29.06%
Other Uses	1,033,356	944,176	(89,180)	-8.63%
TOTALS	5,598,489	5,132,316	(466,173)	-8.33%

Significant Budget Changes:
Operating Expenses increased due to moving a portion of the Cost Allocation from the Wastewater Admin. The decrease in Debt Services is directly attributable to Wastewater paying off an internal loan with Water and Gas. Other Uses decreased due to a reduction in the Reserve/ Future Capital for FY 15.

Appropriations Detail

Account # 044-4099-535

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES					
1210 Regular Salaries & Wages	560	28	0	0	0
2110 FICA	41	2	0	0	0
221x Retirement	42	1	0	0	0
231X Insurance	142	0	0	0	0
2410 Workers' Compensation	26	1	0	0	0
2999 Allocated Labor Expense	91	4	0	0	0
TOTAL PERSONAL SERVICES	902	36	0	0	0
OPERATING EXPENSES					
31xx Professional Services	10,348	38,436	43,000	85,099	257,000
4010 Travel	3,406	0	0	0	0
4625 Repairs & Maintenance- Non-build	938	0	0	0	0
4911 Advertising	0	28	500	500	0
4920 Other Current Charges	0	250	0	0	0
5210 Operating Supplies	0	196	0	0	0
5520 Training	7,625	0	0	0	0
TOTAL OPERATING EXPENSES	22,317	38,910	43,500	85,599	257,000
CAPITAL OUTLAY					
6310 Improvements Other than Bldgs	7,391	223,633	501,000	655,507	1,227,000
6410 Machinery & Equipment	198,786	163,196	155,050	171,322	209,500
TOTAL CAPITAL OUTLAY	206,177	386,829	656,050	826,829	1,436,500
OTHER USES					
9999 WIP Contra	(229,395)	(425,775)	0	0	0
TOTAL OTHER USES	(229,395)	(425,775)	0	0	0
TOTAL APPROPRIATIONS	1	0	699,550	912,428	1,693,500

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	43,500	257,000	213,500	490.80%
Capital Outlay	656,050	1,436,500	780,450	118.96%
TOTALS	699,550	1,693,500	993,950	142.08%

Project Schedule

Project WF/Job	Title	Funding Source	Amount
440002	Collecting Sewers (544,000)		
935315	Rehab Lift Station 16B	Renewal & Replacement	125,000
935319	Rehab Lift Station 22	Renewal & Replacement	75,000
935431	Loves Point Slip Lining	Renewal & Replacement	70,000
935430	Meadow St Main Line	Renewal & Replacement	100,000
935416	Fountain Lake Main	Renewal & Replacement	150,000
935443/1	Discharge pipes Lift Station 106H	Renewal & Replacement	12,000
935443/2	Discharge pipes Lift Station 106L	Renewal & Replacement	12,000
440003	Other Equipment (209,500)		
935451/1	Pump Package Lift Station 106K	Renewal & Replacement	12,000
935451/2	Pump Package Lift Station 106R	Renewal & Replacement	12,000
935125	Camera Truck Equipment	Renewal & Replacement	75,000
935439	Influent Sampler	Renewal & Replacement	5,500
935461	Generator Lift Station 63	Renewal & Replacement	35,000
935460	Turnpike Reuse Generator	Current Revenue	70,000
440006	Treatment Plant (940,000)		
935463	Reuse to Recycling Engineering	Current Revenue	35,000
935568	Canal St Permit Renewal	Renewal & Replacement	75,000
935582	Digester Pump Engineering	Current Revenue	30,000
935586	Dewatering	Current Revenue	800,000
	TOTAL		1,693,500
	Source of Funds		
		Current Revenue	935,000
		Renewal & Replacement	758,500
	TOTAL		1,693,500

Jim Lemberg, Communications Manager

The Communications Fund provides fiber optic connectivity for the City between its varios sites as well as to exernal parties on a commercial basis. The department provides dedicated internet access to both the City and external parties. The department manages leases with wireless services providers who place antennas on City property.

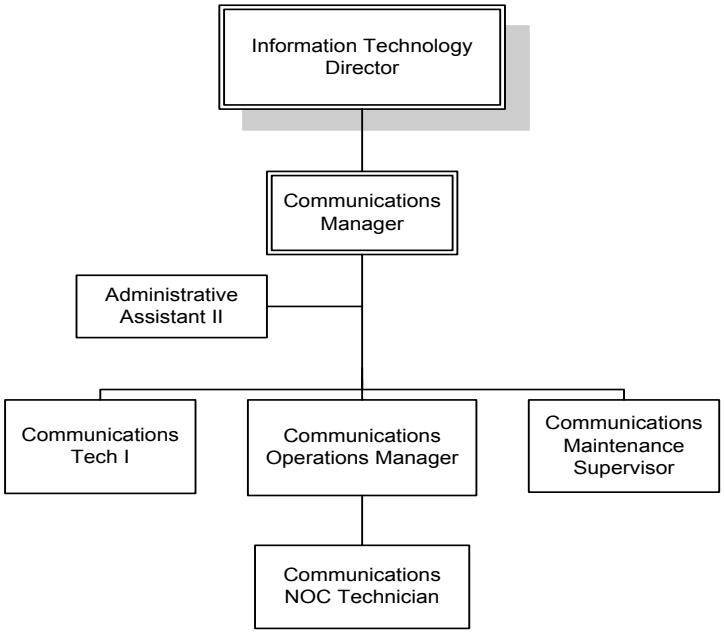
Responsibilities:

Internet
·Develop & specify service offerings
·Market service to new customers
·Negotiate & administer customer agreements
·Configure & manage equipment
·Monitor service usage

Antenna Leases
·Monitor contract compliance
·Negotiate contract amendments
·Coordinate antenna changes

Communications
·Develop & specify service offerings
·Market service to new customers
·Negotiate & administer customer agreements
·Configure and manage equipment
·Monitor service equipment
·Preventative maintenance
·Provide communication circuits
·Maintain fiber network

Organizational Chart



Organization

Total Budget

$ 2,081,806

Communications System Description

The Communications Utility generates revenues from four broad product areas:

- Point-to-point Ethernet circuits
- Point-to-point dark fiber circuits
- Dedicated Internet bandwidth
- Rental of tower space for antennae placements

Customers use the City's point-to-point Ethernet circuits and point-to-point dark fiber circuits to economically extend their internal networks. By so extending their internal networks, customers can securely transfer data between geographically diverse sites. Some also use their connectivity for videoconferencing and as part of their Voice over Internet Protocol (VoIP) phone systems.

Customers use the City's dedicated Internet bandwidth for situations in which shared Internet bandwidth would provide overly slow file downloads & uploads.

Customers place their antennae on the City's towers to save the cost of building and maintaining their own towers.

The fiber optic cables connect almost all City of Leesburg municipal buildings and sites. There are now almost 300 route-miles of cable running between the largest centers of population in Lake County, serving a total of approximately 200 sites. The four largest users are Lake County Schools, City of Leesburg, Lake County and Leesburg Regional Medical Center. Several route-miles of cables are added each year to bring service to new customers.

The City has recently restructured its Internet access technology and vendor solutions. Plans are underway to provide dedicated Internet access to several key larger entities within Lake County. A strategic informal partnership is being developed with one of the largest worldwide Internet backbone providers. That relationship should result in a continuing stream of new customers.

The City makes space available on two of its water towers and one monopole tower for cell phone companies to place their antennae. The City also leases a small site at its County Road 470 sprayfield acreage to a cell phone company; that company has built a large tower on the site. The City does not have any current plans to aggressively expand its antenna site lease product area.

Budget Summary – Operating Statement

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING REVENUE					
Charges for Services	1,369,943	1,714,541	1,908,849	1,688,962	1,732,701
Other Operating Revenue	20,139	27,734	2,400	8,693	2,400
TOTAL OPERATING REVENUE	1,390,082	1,742,275	1,911,249	1,697,655	1,735,101
OPERATING APPROPRIATIONS					
Communications	971,107	1,050,478	1,082,482	1,078,032	660,547
Internet Service Provider	103,478	153,895	343,896	230,082	328,393
Other Operating Expenses	35,248	31,294	231,961	231,971	634,515
TOTAL APPROPRIATIONS	(1,109,833)	(1,235,667)	(1,658,339)	(1,540,085)	(1,623,455)
NET INCOME FROM OPERATIONS	280,249	506,608	252,910	157,570	111,646
Non-Operating Revenue	0	0	0	0	0
Non-Operating Appropriations	0	0	0	0	0
NET OTHER INCOME	0	0	0	0	0
NET INCOME BEFORE TRANSFERS	280,249	506,608	252,910	157,570	111,646
Transfers to other funds	0	185,351	190,885	190,885	50,000
NET INCOME AFTER TRANSFERS	280,249	321,257	62,025	(33,315)	61,646
Other Sources	157,617	190,372	210,000	360,705	346,705
Capital Projects	1	(1)	(272,025)	(464,519)	(408,351)
NET OTHER SOURCES	157,618	190,371	(62,025)	(103,814)	(61,646)
UNAPPROPRIATED BALANCE	437,867	511,628	0	(137,129)	0

Revenue Detail

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
CHARGES FOR SERVICES					
34390 Internet	148,617	281,722	366,794	216,460	256,138
34392 Commercial - Fiber	763,570	985,443	1,094,988	1,022,287	1,079,295
34396 Municipal - Fiber	255,428	274,704	274,260	272,090	262,138
34397 Antenna Tower Fees	195,454	167,629	172,807	175,204	135,130
34905 Penalties	6,874	5,043	0	2,921	0
TOTAL CHARGES FOR SERVICES	1,369,943	1,714,541	1,908,849	1,688,962	1,732,701
MISCELLANEOUS REVENUE					
36110 Interest on Investments	(157)	9,915	0	0	0
36130 Gain/Loss Investment	2,428	3,351	0	0	0
36402 Gain/Sale of Fixed Assets	0	(76)	0	0	0
36909 Other Income	2,419	2,579	0	2,275	0
36925 Misc Jobbing Revenue	15,449	11,965	2,400	6,418	2,400
TOTAL MISCELLANEOUS REVENUE	20,139	27,734	2,400	8,693	2,400
OTHER SOURCES					
38118 Transfer from Hwy 441/27 CRA (018)	38,210	0	0	0	0
38141 Transfer from Electric	119,407	70,372	0	0	0
38191 Transfer from Stormwater	0	0	0	0	0
38940 Grants/Donations- Other	0	120,000	0	0	0
38962 Appropriated Renewal & Replacement	0	0	210,000	356,500	320,841
38893 Approprate Retained Earnings	0	0	0	4,205	25,864
TOTAL OTHER SOURCES	157,617	190,372	210,000	360,705	346,705
TOTAL RESOURCES	1,547,699	1,932,647	2,121,249	2,058,360	2,081,806

Division Summary of Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
5023 **COMMUNICATIONS**					
Personal Services	352,350	441,047	341,198	354,448	369,840
Operating Expenses	618,757	609,431	741,284	723,584	290,707
Debt Service	35,235	31,285	231,961	231,961	0
Other Uses	0	185,351	190,885	195,090	0
TOTAL COMMUNICATIONS	1,006,342	1,267,114	1,505,328	1,505,083	660,547
5026 **INTERNET SERVICE PROVIDER**					
Operating Expenses	103,478	153,895	343,896	230,082	328,393
Other Uses	13	9	0	10	0
TOTAL INTERNET SERVICE	103,491	153,904	343,896	230,092	328,393
5088 **OTHER**					
Operating Expenses	0	0	0	0	405,749
Debt Service	0	0	0	0	228,766
Other Uses	0	0	0	0	50,000
TOTAL OTHER	0	0	0	0	684,515
5099 **CAPITAL PROJECTS**					
Personal Services	89,696	78,016	129,162	129,162	94,254
Operating Expenses	37,638	48,294	3,199	14,500	17,080
Capital Outlay	667,334	438,853	139,664	320,857	297,017
Other Uses	(794,669)	(565,162)	0	0	0
TOTAL CAPITAL PROJECTS	(1)	1	272,025	464,519	408,351
GRAND TOTAL					
Personal Services	442,046	519,063	470,360	483,610	464,094
Operating Expenses	759,873	811,620	1,088,379	968,166	1,041,929
Capital Outlay	667,334	438,853	139,664	320,857	297,017
Debt Service	35,235	31,285	231,961	231,961	228,766
Other Uses	(794,656)	(379,802)	190,885	195,100	50,000
TOTAL APPROPRIATIONS	1,109,832	1,421,019	2,121,249	2,199,694	2,081,806

Values & Goals

Value: Excellence in All We Do

Goals:
- Emphasize quality and customer service by "doing it right" the first time
- Enhance employee skills in all fiber optic troubleshooting processes through on-site and online training
- Develop periodic communication channel(s) to customer accounts
- Continue to assess rebranding of communications utility
- Develop robust Internet infrastructure

Value: Fiscal Responsibility

Goals:
- Ensure all team members understand the financial implications of all types of expenditures
- Identify strategic large customers on or near existing fiber
- Identify strategic geographic footprint for future fiber deployment
- Encourage team members to identify cost savings in all aspects of the business
- Ensure fiber optic network expansions leverage existing backbone network to save costs
- Increase productivity and reduce cost by stressing quality and time sensitive installations when adding customers to the network
- Stress customer service as a way to enhance financial goals of the organization
- Review customer records to ensure billing accuracy
- Evaluate potential deployment of additional capital

Value: Organizational Development and Self Sufficiency

Goals:
- Continuous assessment of operations and implications for personnel requirements
- Continue cross-training to provide back-up support for key roles in the department
- Implement Fiber Manager as a tool to manage the fiber network
- Develop and refine electronic and hardcopy filing systems to maintain accessible records of communications activities
- Develop documented procedures for communications activities
- Implement use of City's online training courses for each employee

Value: Employee Empowerment

Goals:
- Encourage team members to take ownership of all aspects of the business and support independent decision making
- Create a team that empowers and encourages all members to make independent decisions
- Challenge staff to learn better ways to accomplish a goal
- Empower each staff member to identify areas of professional growth and to set goals that are appropriate and measurable

Major Accomplishments:
- Exceeded the adopted cash reserve policy goal
- Deployed core switches in Leesburg and Tavares
- Commissioned 10 gigabit per second Ethernet ring
- Deployed network management software
- Reorganized personnel to focus on operation & management of switched network

Performance Measures

	2012-13	2013-14	2014-15
Total route miles	247	260	265
Operating Revenue	$1,664,309	$1,684,214	$1,726,796
Customer sites served	235	250	255
Internet service revenue [annual billing]	$251,088	$231,385	$302,589

Personnel Schedule

Classification	2014	Change	2015	Amount
Administrative Assistant II	1.00	0.00	1.00	32,713
Communiations Maintenance Supervisor	1.00	0.00	1.00	61,624
Communications Manager	1.00	0.00	1.00	83,564
Communications NOC Technician	1.00	0.00	1.00	40,054
Communications Operations Manager	1.00	0.00	1.00	66,804
Communications Technician I	2.00	(1.00)	1.00	40,678
Time charged directly to Capital Projects				(57,397)
Standby				3,650
Total	**7.00**	**(1.00)**	**6.00**	**271,690**

Communications Fund

Communications Division

Appropriations Detail

Appropriations Detail — Account # 045-5023-5xx

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	216,681	279,324	249,572	250,350	271,690
1310	Temporary Labor	13,831	4,628	0	6,967	0
1410	Overtime	27,623	18,301	22,000	22,000	22,000
15xx	Bonuses/Incentives	1,523	23,285	0	0	0
1641	Vacation/Terms & Buyouts	5,052	6,719	0	4,239	0
2110	FICA	19,400	24,250	18,568	18,766	19,441
221x	Retirement	16,209	29,947	30,551	24,962	26,746
23xx	Insurance	41,574	49,698	36,440	43,027	39,813
2410	Workers' Compensation	2,684	3,474	2,708	2,607	2,842
262x	Other Payroll Benefits	20,957	12,554	348	519	546
2999	Allocated Labor Expense	(13,184)	(11,133)	(18,989)	(18,989)	(13,238)
	TOTAL PERSONAL SERVICES	352,350	441,047	341,198	354,448	369,840
OPERATING EXPENSES						
31xx	Professional Services	25,137	10,499	11,430	11,180	3,850
3410	Contract Services	117	9,811	20,600	3,134	2,600
3499	Inter Dept Contract Oblig	11,495	31,850	25,000	36,000	30,000
4010	Travel	256	1,597	2,000	1,000	1,000
41XX	Communication	2,023	1,977	3,266	3,500	3,098
4210	Postage	449	37	200	75	200
4310	Utilities	7,033	6,927	8,662	7,800	8,500
4410	Rentals	70,338	84,204	92,078	92,078	77,760
4415	Fleet Lease	23,724	25,708	20,901	25,709	10,451
4499	Allocated Equip. Rental	(26,638)	(38,078)	0	0	(3,800)
4510	Insurance	13,597	15,550	17,970	17,970	15,718
461x	Repairs & Maintenance- Vehicles	13,391	12,640	10,170	9,170	9,328
4620	Repairs & Maintenance- Buildings	108	108	150	150	5,150
462x	Repairs & Maintenance- Non-Build	0	510	1,500	1,500	1,500
46xx	Repairs & Maintenance- Equipment	68,779	48,536	85,510	81,210	99,350
4710	Printing & Binding	88	31	100	100	100
4810	Promotional Activities	0	100	340	340	340
49xx	Other Current Charges	368	44	400	100	400
4950	Uncollectible Accounts	4,076	2,580	10,000	10,000	0
4961	General Administrative	13,683	12,115	40,811	40,811	0
4962	Customer Accounts	63,650	65,802	42,440	42,440	0
4970	Regulatory Asessment Fees	600	600	705	600	705
5180	Minor Furniture/Equipment	6,043	552	1,500	1,500	1,500
521x	Operating Supplies	6,825	9,818	13,900	10,000	10,000
5215	Uniforms	1,198	874	1,500	750	1,500
5230	Fuel Purchases	7,176	9,446	9,000	6,717	8,187
5299	Allocated Material Expense	(9,350)	(6,831)	(3,199)	0	(2,230)
5410	Publications & Memberships	0	488	850	750	1,000
5520	Training	4,208	723	8,500	4,000	4,500
5910	Depreciation Expense	310,383	301,213	315,000	315,000	0
	TOTAL OPERATING EXPENSES	618,757	609,431	741,284	723,584	290,707
DEBT SERVICE						
71xx	Principal Payment	0	0	204,583	204,583	0
72xx	Interest Payments	34,985	31,285	27,378	27,378	0
7311	Fees	250	0	0	0	0
	TOTAL DEBT SERVICE	35,235	31,285	231,961	231,961	0
OTHER USES						
9101	Transfer to General Fund	0	185,351	190,885	190,885	0
9166	Transfer to Risk Management	0	0	0	4,205	0
	TOTAL OTHER USES	0	185,351	190,885	195,090	0
	TOTAL APPROPRIATIONS	1,006,342	1,267,114	1,505,328	1,505,083	660,547

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	341,198	369,840	28,642	8.39%
Operating Expenses	741,284	290,707	(450,577)	-60.78%
Debt Service	231,961	0	(231,961)	-100.00%
Other Uses	190,885	0	(190,885)	-100.00%
TOTALS	1,505,328	660,547	(844,781)	-56.12%

Significant Budget Changes:
Operating Expenses decreased due to moving a portion of the Cost Allocation to the new Other (5088) division. The Debt Service and Other Uses categories also decreased due to moving the budgets to the new Other (5088) division.

Communications Fund

Internet Service Provider Division

Appropriations Detail

Appropriations Detail

Account # 045-5026-5xx

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES					
3110 Professional Services	1,129	330	500	300	500
3410 Contract Services	94,232	147,989	337,566	226,782	317,893
4633 R & M/ External IS Maint	8,117	5,576	5,830	3,000	10,000
TOTAL OPERATING EXPENSES	103,478	153,895	343,896	230,082	328,393
OTHER USES					
9960 Interest - Customer Deposit	13	9	0	10	0
9160 Reserve/Future Capital	0	0	0	0	0
TOTAL OTHER USES	13	9	0	10	0
TOTAL APPROPRIATIONS	103,491	153,904	343,896	230,092	328,393

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	343,896	328,393	(15,503)	-4.51%
TOTALS	343,896	328,393	(15,503)	-4.51%

Appropriations Detail

Account # 045-5088-5xx

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES						
4950	Uncollectible Accounts	0	0	0	0	7,500
5001	Cost Allocation- City Commission	0	0	0	0	1,066
5002	Cost Allocation- City Manager	0	0	0	0	5,911
5003	Cost Allocation- City Clerk	0	0	0	0	2,300
5004	Cost Allocation- City Attorney	0	0	0	0	679
5005	Cost Allocation- Accounting	0	0	0	0	9,346
5006	Cost Allocation- Customer Service	0	0	0	0	23,120
5007	Cost Allocation- Purchasing	0	0	0	0	2,324
5008	Cost Allocation- Warehouse	0	0	0	0	4,501
5009	Cost Allocation- Human Resources	0	0	0	0	2,292
5010	Cost Allocation- IT	0	0	0	0	30,471
5011	Cost Allocation- Facilities	0	0	0	0	1,239
5910	Depreciation Expense	0	0	0	0	315,000
TOTAL OPERATING EXPENSES		0	0	0	0	405,749
DEBT SERVICE						
71xx	Principal Payment	0	0	0	0	205,000
72xx	Interest Payments	0	0	0	0	23,266
7311	Fees	0	0	0	0	500
TOTAL DEBT SERVICE		0	0	0	0	228,766
OTHER USES						
9101	Transfer to General Fund	0	0	0	0	50,000
9160	Reserve/ Future Capital	0	0	0	0	0
TOTAL OTHER USES		0	0	0	0	50,000
TOTAL APPROPRIATIONS		0	0	0	0	684,515

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	405,749	405,749	100.00%
Debt Service	0	228,766	228,766	100.00%
Other Uses	0	50,000	50,000	100.00%
TOTALS	0	684,515	684,515	100.00%

Significant Budget Changes:
This division is new for FY 15. Expenses were moved from the Communications division (5023).

Appropriations Detail — Account # 045-5099-5xx

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
1210	Regular Salaries & Wages	49,298	47,656	82,333	82,333	57,397
1310	Temporary Labor	7,214	409	0	0	0
1410	Overtime	652	208	0	0	0
2110	FICA	4,133	3,559	6,299	6,299	4,392
221x	Retirement	4,625	5,315	6,587	6,587	8,801
23xx	Insurance	9,707	8,945	13,627	13,627	9,501
2410	Workers' Compensation	872	767	1,327	1,327	925
262x	Other Payroll Benefits	11	24	0	0	0
2999	Allocated Personal Expense	13,184	11,133	18,989	18,989	13,238
	TOTAL PERSONAL SERVICES	89,696	78,016	129,162	129,162	94,254
OPERATING EXPENSES						
31xx	Professional Services	211	0	0	0	0
4499	Allocated Equip Rental	26,638	38,078	0	2,000	3,800
5210	Operating Supplies	1,439	3,385	0	2,500	11,050
5299	Allocated Material Expense	9,350	6,831	3,199	10,000	2,230
	TOTAL OPERATING EXPENSES	37,638	48,294	3,199	14,500	17,080
CAPITAL OUTLAY						
6210	Buildings	24,000	0	0	3,057	0
6310	Improvements Other Than Bldgs	372,393	111,719	109,664	175,000	179,062
6410	Machinery & Equipment	14,957	142,613	30,000	100,000	57,500
6460	Taxable Materials	239,238	172,449	0	40,000	56,500
64xx	Use Tax	16,746	12,072	0	2,800	3,955
	TOTAL CAPITAL OUTLAY	667,334	438,853	139,664	320,857	297,017
OTHER USES						
9999	WIP Contra	(794,669)	(565,162)	0	0	0
	TOTAL OTHER USES	(794,669)	(565,162)	0	0	0
TOTAL APPROPRIATIONS		(1)	1	272,025	464,519	408,351

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	129,162	94,254	(34,908)	-27.03%
Operating Expenses	3,199	17,080	13,881	433.92%
Capital Outlay	139,664	297,017	157,353	112.67%
TOTALS	272,025	408,351	136,326	50.12%

Project Schedule

Project WF/Job	Title	Funding Source	Amount
450001	New Customer Additions	Current Revenue	75,010
450002	Fiber Relocations	Renewal & Replacement	300,841
450008	Other Equipment (32,500)		
	Network Circuit Tester	Current Revenue	12,500
	Router Upgrades	Renewal & Replacement	20,000
	TOTAL		408,351
	Source of Funds		
		Current Revenue	87,510
		Renewal & Replacement	320,841
	TOTAL		408,351

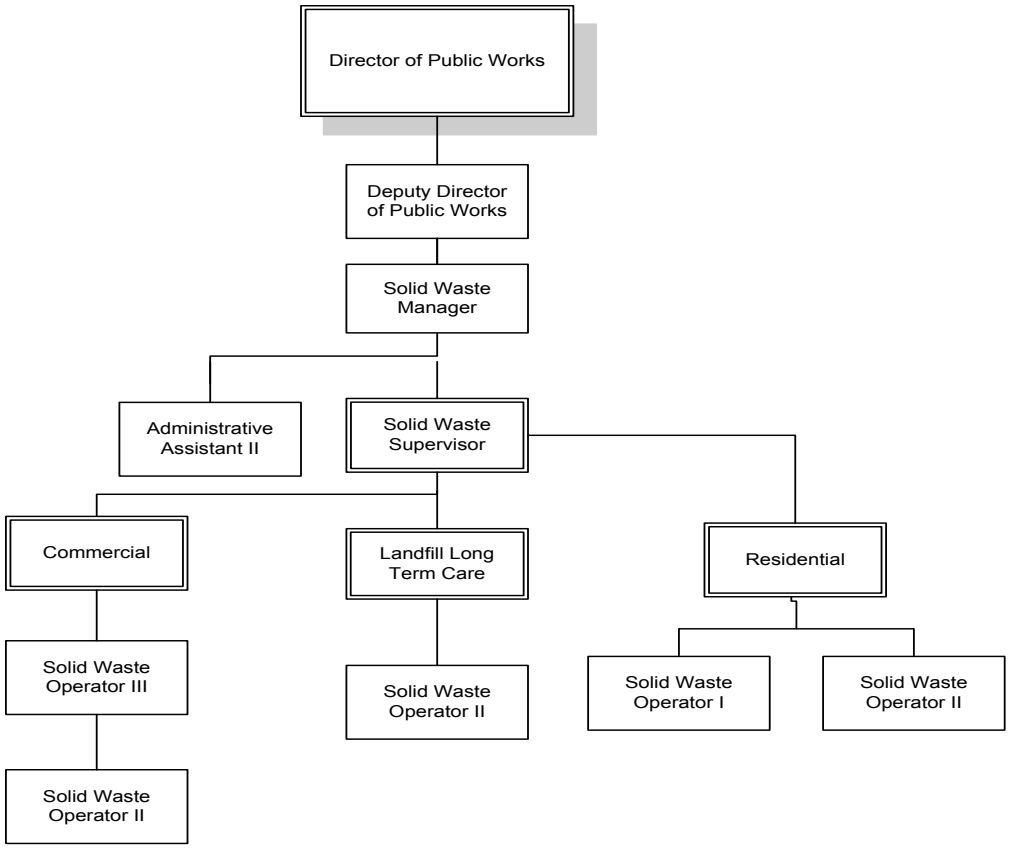
DC Maudlin, Director of Public Works

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

$ 3,868,381

Solid Waste System Description

Solid Waste System Description

The Solid Waste Fund 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 90-gallon roll-out containers for automated/semi automated pick-up with side-load trucks. Commercial customers that generate small quantities of solid waste are serviced by 90-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 department offers roll-off service for construction and demolition debris with containers ranging from 10 cubic yards to 40 cubic yards. In addition the department offers compactor services with sizes up to 40 cubic yards. Leesburg currently has approximately 6,900 residential accounts and approximately 1,400 commercial accounts.

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

Budget Summary – Operating Statement

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING REVENUE					
Charges for Services	3,627,037	3,696,328	3,609,258	3,561,739	3,568,300
Other Operating Revenues	36,448	36,933	36,360	36,535	37,500
TOTAL OPERATING REVENUE	3,663,485	3,733,261	3,645,618	3,598,274	3,605,800
OPERATING APPROPRIATIONS					
Long-Term Care	112,296	74,583	96,728	81,748	94,361
Residential	1,569,030	1,593,645	1,540,159	1,589,577	1,204,828
Commercial	1,470,272	1,524,393	1,589,462	1,550,778	1,119,887
Other Operating Expenses	(171,896)	(55,203)	(68,785)	(68,785)	303,023
TOTAL APPROPRIATIONS	(2,979,702)	(3,137,418)	(3,157,564)	(3,153,318)	(2,722,099)
NET INCOME FROM OPERATIONS	683,783	595,843	488,054	444,956	883,701
Non-Operating Revenue	7,484	26,706	7,300	(10,603)	3,500
Non-Operating Appropriations	0	0	0	(4,306)	0
NET OTHER INCOME	7,484	26,706	7,300	(14,909)	3,500
NET INCOME BEFORE TRANSFERS	691,267	622,549	495,354	430,047	887,201
Transfers to other funds	(262,289)	(361,779)	(364,561)	(364,561)	(1,146,282)
NET INCOME AFTER TRANSFERS	428,978	260,770	130,793	65,486	(259,081)
Other Sources	0	0	0	0	0
Capital Projects	(19)	(14)	0	(6)	0
NET OTHER SOURCES	(19)	(14)	0	(6)	0
UNAPPROPRIATED BALANCE	428,959	260,756	130,793	65,480	(259,081)

Solid Waste Fund

Revenue Detail

Revenue Detail

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
CHARGES FOR SERVICES					
34341 Residential Refuse	1,521,694	1,536,369	1,422,374	1,418,453	1,420,000
34342 Commercial Dumpster	1,581,624	1,627,823	1,693,164	1,627,326	1,634,000
34343 Commercial Manual Refuse	237,913	231,650	232,739	235,000	234,500
34344 Roll-Off/ Compactors	66,764	73,551	48,578	54,000	53,800
34345 Commercial Compactor Pickup Fees	174,189	181,186	165,943	180,500	179,500
34346 Interdept/Refuse	44,853	45,749	46,460	46,460	46,500
34905 Penalties	36,052	36,863	36,360	36,500	37,500
34910 Misc Operating Revenue	396	70	0	35	0
TOTAL CHARGES FOR SERVICES	3,663,485	3,733,261	3,645,618	3,598,274	3,605,800
MISCELLANEOUS REVENUE					
36110 Interest on Investments	(1,310)	16,367	2,000	(6,413)	0
36130 Gain/Loss Investments	3,473	5,779	(2,000)	(8,690)	0
36402 Gain - Sale of Fixed Assets	0	0	0	0	0
36501 Sale of Surplus Materials	2,233	2,897	2,500	2,500	2,500
36925 Misc Jobbing Revenue	0	0	0	0	0
36945 Recyclables - County	3,072	1,663	4,800	2,000	1,000
36990 Misc Non-Operating Rev	16	0	0	0	0
TOTAL MISCELLANEOUS	7,484	26,706	7,300	(10,603)	3,500
OTHER SOURCES					
38893 Appropriated Retained Earnings	0	0	0	0	259,081
TOTAL OTHER SOURCES	0	0	0	0	259,081
TOTAL RESOURCES	3,670,969	3,759,967	3,652,918	3,587,671	3,868,381

Division Summary of Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
5142 **LONG-TERM CARE**					
Personal Services	26,624	29,016	26,184	26,455	27,392
Operating Expenses	85,672	45,567	70,544	55,293	66,969
Other Uses	(171,896)	(55,203)	(68,785)	(68,785)	(56,000)
TOTAL LONG-TERM CARE	(59,600)	19,380	27,943	12,963	38,361
5143 **RESIDENTIAL**					
Personal Services	558,723	564,873	486,065	496,953	512,395
Operating Expenses	1,010,307	1,028,772	1,054,094	1,092,624	692,433
Other Uses	107,662	148,329	142,237	142,237	0
TOTAL RESIDENTIAL	1,676,692	1,741,974	1,682,396	1,731,814	1,204,828
5144 **COMMERCIAL**					
Personal Services	403,202	420,330	388,613	392,265	390,887
Operating Expenses	1,067,070	1,104,063	1,200,849	1,158,513	729,000
Other Uses	154,646	213,464	353,117	226,636	0
TOTAL COMMERCIAL	1,624,918	1,737,857	1,942,579	1,777,414	1,119,887
6088 **OTHER**					
Operating Expenses	0	0	0	0	359,023
Other Uses	0	0	0	0	1,146,282
TOTAL OTHER	0	0	0	0	1,505,305
GRAND TOTAL					
Personal Services	988,549	1,014,219	900,862	915,673	930,674
Operating Expenses	2,163,049	2,178,402	2,325,487	2,306,430	1,847,425
Other Uses	90,412	306,590	426,569	300,088	1,090,282
TOTAL APPROPRIATIONS	3,242,010	3,499,211	3,652,918	3,522,191	3,868,381

Values & Goals

Value: Excellence In All We Do

Goals:

- Maintain staging and mulching at the site for yard debris and remain in compliance with the DEP standards
- Increase resident awareness of availability of free mulch, utilizing Lakefront TV and monthly utility bill inserts
- Maintain long term care of the City's 120 acre site and additional 40 acre site in compliance with DEP

Major Accomplishments:

- Passed annual inspection of the City's 120 acre site and additional 40 acre site in compliance with the Florida DEP
- Cost reduction in personnel services by utilizing outside contractor for mowing and baling of hay creating a reuse product of the landfill at no cost
- Utilized the 40 acre landfill that was brought into compliance by the solid waste department, creating an area for city employee picnics, training and other functions

Performance Measures:

	2012-13	2013-14	2014-15
Increase mulch give-a-away by 10%	11,000 cy	11,550 cy	12,128 cy
Mowing performed within 7 weeks	12	12	12
Monitoring Violation	0	0	0

Personnel Schedule

Classification	2014	Change	2015	Amount
Solid Waste Operator II[1]	0.50	0.00	0.50	16,891
Total	**0.50**	**0.00**	**0.50**	**16,891**

Notes: Allocations

Solid Waste Operator II[1]
50%-5143, 50%-5142

Appropriations Detail

Account # 046-5142-534

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	16,171	16,129	16,078	16,087	16,891
1410	Overtime	78	130	0	261	400
1530	Bonuses/Incentives	161	1,859	0	0	0
2110	FICA	1,159	1,290	1,134	1,155	1,196
221x	Retirement	1,451	2,233	2,531	2,532	2,506
23xx	Insurance	5,739	5,318	4,611	4,569	4,560
2410	Workers' Compensation	1,865	2,057	1,830	1,851	1,839
	TOTAL PERSONAL SERVICES	26,624	29,016	26,184	26,455	27,392
OPERATING EXPENSES						
31xx	Professional Services	63,428	24,163	40,500	24,800	40,500
3410	Contract Services	0	116	0	0	0
4310	Utilities	9,515	8,644	10,500	8,600	8,600
4410	Rentals	780	780	800	845	800
4415	Fleet Lease	5,227	5,227	4,296	4,296	2,148
4510	Insurance	1,183	917	960	887	817
461x	Fleet Maintenance	2,160	3,067	10,222	11,923	10,688
4625	R&M/Non-Building (OTB)	199	14	800	500	800
4920	Other Current Charges	35	35	0	0	0
52xx	Operating Supplies	271	337	400	542	550
5230	Fuel Purchases	2,874	2,267	2,066	2,900	2,066
	TOTAL OPERATING EXPENSES	85,672	45,567	70,544	55,293	66,969
OTHER USES						
9920	Contra-Curr Cost Long Term Care	(171,896)	(55,203)	(68,785)	(68,785)	(56,000)
9999	WIP Contra	0	0	0	0	0
	TOTAL OTHER USES	(171,896)	(55,203)	(68,785)	(68,785)	(56,000)
TOTAL APPROPRIATIONS		(59,600)	19,380	27,943	12,963	38,361

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	26,184	27,392	1,208	4.61%
Operating Expenses	70,544	66,969	(3,575)	-5.07%
Other Uses	(68,785)	(56,000)	12,785	-18.59%
TOTALS	27,943	38,361	10,418	37.28%

Values & Goals

Value: Excellence in All We Do

Goals:

- Implement 65 gallon recycle containers to increase curbside single stream collection
- Continue to implement drivers safety program – "No Accident Program"
- Continue to track customer complaints to improve customer service
- Audit routes quarterly to increase efficiency and reduce costs

Major Accomplishments:

- Supported City events, which included Leesburg's Keep the City Beautiful program, Mardi Gras, Fine Arts Festival, and Bikefest
- Completed relocation center at the landfill for the single stream recycling program
- Reduced a two man recycle crew to one, without interruption of services

Performance Measures:

	2012-13	2013-14	2014-15
Number of residential accounts	6,874	7,061	7,000
Tons of solid waste taken to incinerator	8,979	8,295	8,000
Tons of scrap metal recycled	16	4	4
Tons of tires collected	10	7	7
Tons of recycle material collected	413	426	447
Number of special needs pickups	8	2	2
Number of employees being cross-trained in-house	3	2	2
Number of code compliance calls	17	6	6
Number of accidents/1,000 miles	2	2	0
Number of customer complaints	23	41	30

Personnel Schedule

Classification	2014	Change	2015	Amount
Administrative Assistant II[2]	0.50	0.00	0.50	19,680
Deputy Director of Public Works[1]	0.45	0.00	0.45	35,067
Solid Waste Manager[3]	0.50	0.00	0.50	29,840
Solid Waste Operator I	6.00	0.00	6.00	157,621
Solid Waste Operator II[4]	1.50	0.00	1.50	53,800
Solid Waste Supervisor[5]	0.50	0.00	0.50	24,244
Total	**9.45**	**0.00**	**9.45**	**320,252**

Notes: Allocations

Deputy Director of Public Works[1]
10%-5197, 45%-5143, 45%-5144

Administrative Assistant II[2]
50%-5143, 50%-5144

Solid Waste Manager[3]
50%-5143, 50%-5144

Solid Waste Operator II[4]
50%-5143, 50%-5142

Solid Waste Supervisor[5]
50%-5143, 50%-5144

Appropriations Detail

Account # 046-5143-5xx

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
1210	Regular Salaries & Wages	321,264	312,353	304,829	301,741	320,252
1410	Overtime	6,793	4,626	5,056	10,000	7,500
1530	Bonuses/Incentives	2,995	19,108	0	0	0
1641	Vacation/Terms & Buyout	7,724	10,037	0	7,329	0
2110	FICA	24,248	24,552	21,355	22,144	22,586
221x	Retirement	25,775	43,094	43,340	43,186	49,893
23xx	Insurance	99,282	98,613	82,310	82,312	82,276
2410	Workers' Compensation	31,745	32,816	28,905	29,468	29,081
262x	Other Payroll Benefits	38,897	19,674	270	773	807
	TOTAL PERSONAL SERVICES	558,723	564,873	486,065	496,953	512,395
OPERATING EXPENSES						
3xxx	Contract Services	350,819	358,130	395,234	443,009	289,734
4010	Travel	87	8	0	0	0
41xx	Communication	531	319	542	542	610
4415	Internal Fleet Lease	243,447	243,447	216,439	216,439	111,782
4510	Insurance	9,414	8,484	9,042	8,100	8,034
461x	Repairs & Maintenance- Vehicles	104,068	97,593	122,718	123,117	117,423
463x	Repairs & Maintenance- Equipment	2,273	3,712	4,110	4,110	4,110
4710	Printing & Binding	214	34	200	186	750
4810	Promotional Activities	213	228	3,500	3,228	1,500
49xx	Advertising/Other Current Charge	224	992	100	154	250
4950	Uncollectible Accounts	5,792	15,884	7,500	7,500	0
4961	General Administrative	38,829	39,614	40,618	40,618	0
4962	Customer Accounts	112,468	109,907	99,447	99,447	0
5180	Minor Furniture/Equipment	170	0	100	100	100
5210	Operating Supplies	26,771	27,371	36,000	36,000	50,000
5215	Uniforms	1,535	1,790	2,460	1,800	2,000
5230	Fuel Purchases	102,172	110,684	104,810	97,000	105,922
5410	Publications & Memberships	334	212	274	274	218
5520	Training	1,202	550	0	0	0
5910	Depreciation Expense	9,744	9,813	11,000	11,000	0
	TOTAL OPERATING EXPENSES	1,010,307	1,028,772	1,054,094	1,092,624	692,433
OTHER USES						
9101	Transfer to General Fund	107,662	148,329	142,237	142,237	0
	TOTAL OTHER USES	107,662	148,329	142,237	142,237	0
TOTAL APPROPRIATIONS		1,676,692	1,741,974	1,682,396	1,731,814	1,204,828

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	486,065	512,395	26,330	5.42%
Operating Expenses	1,054,094	692,433	(361,661)	-34.31%
Other Uses	142,237	0	(142,237)	-100.00%
TOTALS	1,682,396	1,204,828	(477,568)	-28.39%

Significant Budget Changes:

The change in Operating Expenes is due to moving Uncollectible Accounts 4950, the Cost Allocation 4961 & 4962, and the depreciation expense 5910 budgets to the new Solid Waste Other division 6088. Additionally, Other Uses decreased due to moving the budget for the Transfer to the General Fund to the new Solid Waste Other division 6088.

Values & Goals

Value: Fiscal Responsibility

Goals:

- Increase commercial recycling by conducting a Lake County Single Stream cost comparison to adjust our rates in order to be competitive. Conduct visual waste assessments by walking through business locations to determine the amount of recyclable materials being generated Discuss the benefits of recycling with customers
- Perform an audit on all annexed commercial accounts to increase customer accounts
- Continue to implement drivers safety program – "No Accident Program"
- Continue to track customer complaints
- Reduce waste disposal costs by 5%

Major Accomplishments

- Provided service to approximately 1,350 locations without interruption

Performance Measures:

	2012-13	2013-14	2014-15
Hand commercial accounts	653	617	648
Dumpster accounts	775	741	778
Hand commercial solid waste collected (tons)	655	490	515
Commercial dumpster solid waste collected (tons)	13,547	12,232	12,800
Commercial construction and demo (tons)	1,795	1,080	1,361
Commercial recycling collected (tons)	15	13	50
Compactor accounts	20	20	22
Number of customer complaints	2	30	0
Number of accidents/1,000 miles	8	0	0

Personnel Schedule

Classification	2014	Change	2015	Amount
Administrative Assistant II[2]	0.50	0.00	0.50	19,678
Deputy Director of Public Works[1]	0.45	0.00	0.45	35,066
Solid Waste Manager[3]	0.50	0.00	0.50	29,840
Solid Waste Operator II	2.00	1.00	3.00	80,046
Solid Waste Operator III	3.00	(1.00)	2.00	67,087
Solid Waste Supervisor[4]	0.50	0.00	0.50	24,246
Total	**6.95**	**0.00**	**6.95**	**255,963**

Notes: Allocations

Deputy Director of Public Works[1]
10%-5197, 45%-5143, 45%-5144

Administrative Assistant II[2]
50%-5143, 50%-5144

Solid Waste Manager[3]
50%-5143, 50%-5144

Solid Waste Supervisor[4]
50%-5143, 50%-5144

Solid Waste Fund

Commercial Division

Appropriations Detail

Appropriations Detail — Account # 046-5144-5xx

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	241,802	243,017	245,236	243,555	255,963
1410	Overtime	11,834	7,696	9,000	11,120	10,000
1530	Bonuses/Incentives	1,302	14,173	0	0	0
1641	Vacation/Terms & Buyout	7,717	7,250	0	6,868	0
2110	FICA	19,313	19,913	17,932	18,779	18,698
221x	Retirement	21,262	30,023	30,540	30,456	25,438
23xx	Insurance	59,335	65,081	63,409	57,875	57,899
2410	Workers' Compensation	23,269	23,999	22,124	22,841	22,082
26xx	Other Payroll Benefits	17,368	9,178	372	771	807
	TOTAL PERSONAL SERVICES	403,202	420,330	388,613	392,265	390,887
OPERATING EXPENSES						
3xxx	Contract Services	495,317	514,276	550,350	500,350	401,600
4010	Travel	87	8	0	0	0
41xx	Communication	585	312	540	800	540
4210	Postage	42	26	100	100	100
4310	Utilities	8,262	7,684	6,000	7,722	5,500
4415	Internal Fleet Lease	153,596	165,754	163,016	163,016	81,508
4510	Insurance	9,060	8,354	8,397	7,497	7,152
461x	Repairs & Maintenance- Vehicles	50,874	50,114	70,544	70,630	65,453
462x	Repairs & Maintenance- Non-Build	16,132	17,813	30,000	30,000	30,300
463x	Repairs & Maintenance- Equipment	320	463	820	503	520
4710	Printing & Binding	894	396	500	725	1,225
4810	Promotional Activities	0	0	500	0	500
4920	Other Current Charges	70	70	70	70	70
4945	Injury/ Damage to Others	10,500	1,696	0	43	0
4950	Uncollectible Accounts	(8,434)	(5,554)	7,500	7,500	0
4961	General Administrative	58,245	59,421	60,928	60,928	0
4962	Customer Accounts	168,701	164,861	149,170	149,170	0
5180	Minor Furniture & Equipment	170	0	0	296	0
5210	Operating Supplies	15,737	24,694	65,000	65,000	55,000
5215	Uniforms	1,071	1,156	1,450	1,200	1,200
5230	Fuel Purchases	74,831	82,254	75,690	82,689	78,114
5410	Publications & Memberships	334	212	274	274	218
5520	Training	1,202	550	0	0	0
5910	Depreciation Expense	9,474	9,503	10,000	10,000	0
	TOTAL OPERATING EXPENSES	1,067,070	1,104,063	1,200,849	1,158,513	729,000
OTHER USES						
9101	Transfer to General Fund	154,627	213,450	222,324	222,324	0
9160	Reserve/Future Capital	0	0	130,793	0	0
9166	Transfer to Risk Management	0	0	0	4,306	0
9960	Interest- Customer Deposits	19	14	0	6	0
9999	WIP - Contra	0	0	0	0	0
	TOTAL OTHER USES	154,646	213,464	353,117	226,636	0
	TOTAL APPROPRIATIONS	1,624,918	1,737,857	1,942,579	1,777,414	1,119,887

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	388,613	390,887	2,274	0.59%
Operating Expenses	1,200,849	729,000	(471,849)	-39.29%
Other Uses	353,117	0	(353,117)	-100.00%
TOTALS	1,942,579	1,119,887	(822,692)	-42.35%

Significant Budget Changes:

The change in Operating Expenes is due to moving Uncollectible Accounts 4950, the Cost Allocation 4961 & 4962, and the depreciation expense 5910 budgets to the new Solid Waste Other division 6088. Additionally, Other Uses decreased due to moving the budget for the Transfer to the General Fund to the new Solid Waste Other division 6088.

Solid Waste Fund

Other

Appropriations Detail

Appropriations Detail — Account # 046-6088-5xx

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES						
4950	Uncollectible Accounts	0	0	0	0	15,000
5001	Cost Allocation- City Commission	0	0	0	0	4,560
5002	Cost Allocation- City Manager	0	0	0	0	25,277
5003	Cost Allocation- City Clerk	0	0	0	0	9,835
5004	Cost Allocation- City Attorney	0	0	0	0	5,585
5005	Cost Allocation- Accounting	0	0	0	0	39,964
5006	Cost Allocation- Customer Service	0	0	0	0	98,868
5007	Cost Allocation- Purchasing	0	0	0	0	2,387
5008	Cost Allocation-Warehouse	0	0	0	0	1,516
5009	Cost Allocation- Human Resources	0	0	0	0	18,839
5010	Cost Allocation- IT	0	0	0	0	95,019
5013	Cost Allocation- Facilities	0	0	0	0	5,094
5014	Cost Allocation- PW Office	0	0	0	0	16,079
5910	Depreciation Expense	0	0	0	0	21,000
TOTAL OPERATING EXPENSES		0	0	0	0	359,023
OTHER USES						
9101	Transfer to General Fund	0	0	0	0	373,782
9131	Transfer to Capital Projects	0	0	0	0	772,500
TOTAL OTHER USES		0	0	0	0	1,146,282
TOTAL APPROPRIATIONS		0	0	0	0	1,505,305

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	359,023	359,023	100.00%
Other Uses	0	1,146,282	1,146,282	100.00%
TOTALS	0	1,505,305	1,505,305	100.00%

Significant Budget Changes:
This division is new for FY 15, budgets were moved from Solid Waste Residential (5143) and Commerical (5144).

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Airport Fund

Organization

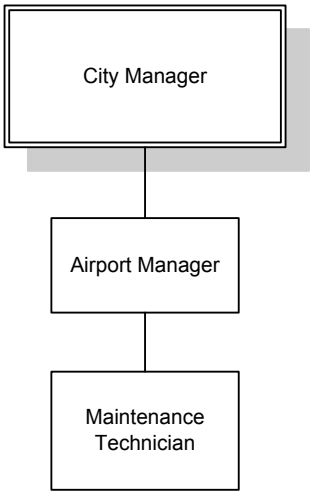
Leo Treggi, Airport Manager

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

Responsibilities:

Operations	Maintenance
·Planning and development	·Landscape
·Leases	·Hangars
·Out parcels	·Facilities
·FAA & FDOT compliance	·Runways
·Grant administration	
·Capital project coordination	

Organizational Chart



Total Budget

$ 2,948,871

Airport Fund

Revenue Sources & Appropriations

Revenue Sources and Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
REVENUE SOURCES					
Licenses & Permits	0	0	0	0	3,500
Intergovernmental Revenue	0	0	0	0	1,949,099
Charges for Services	0	0	0	0	148,438
Miscellaneous Revenue	0	0	0	0	847,834
TOTAL REVENUE SOURCES	0	0	0	0	2,948,871
APPROPRIATIONS					
Airport	0	0	0	0	625,032
Other	0	0	0	0	54,343
Capital Projects	0	0	0	0	2,269,496
TOTAL APPROPRIATIONS	0	0	0	0	2,948,871

Revenue Detail

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
LICENSES & PERMITS					
32918 Security Access Fees	0	0	0	0	2,000
32918 Parking & Storage Fees	0	0	0	0	1,000
32918 Airport Operating Permit	0	0	0	0	500
TOTAL LICENSES & PERMITS	0	0	0	0	3,500
INTERGOVERNMENTAL REVENUE					
33142 Federal Grants	0	0	0	0	247,500
33442 State Grants	0	0	0	0	1,701,599
TOTAL INTERGOVERNMENTAL REVENUE	0	0	0	0	1,949,099
CHARGES FOR SERVICES					
34410 Custom Fees/Villages	0	0	0	0	148,438
TOTAL CHARGES FOR SERVICES	0	0	0	0	148,438
MISCELLANEOUS REVENUE					
36201 Rental Property- Airport	0	0	0	0	501,572
36202 Hangar Rentals	0	0	0	0	318,254
36202 Airport Rent- Fuel Sales	0	0	0	0	24,000
36202 Tie Down Rents	0	0	0	0	4,008
TOTAL MISCELLANEOUS REVENUE	0	0	0	0	847,834
TOTAL RESOURCES	0	0	0	0	2,948,871

Values & Goals

Value: Excellence in All We Do

Goals:
- Provide, operate, maintain and develop premier air transportation facilities to serve the public with high levels of safety, convenience, efficiency, and customer services
- Strive to provide leadership and support for any steps taken in regard to civic and business matters affecting the Leesburg International Airport for the general good and welfare of the community we serve
- Seek to develop an environment in which members of the business community can work together to enhance the growth, wellbeing, and economic development of the community and the airport
- Represent the City of Leesburg in a professional, responsible, and businesslike manner while serving the best interests of all its citizens to promote commercial, economic, and industrial development
- Enhance the Airport as an economic engine for the City of Leesburg and surrounding area to increase its positive economic impacts on the community

Value: Open, Accessible Government

Goals:
- Foster a culture of citizens participation by holding public meetings and other available means
- Strive to provide prompt response to public inquiries and data requests
- Seek to provide the community in general with opportunities to visit and participate on activities at the Airport
- Participate in meetings, events, and conferences to promote the Airport, inform and update the public on topics related to the Leesburg International Airport, and educate the public on topics related to the aviation industry
- Build supportive relationships and maintain an open positive forum that fosters a cooperative and competitive business environment

Value: Fiscal Responsibility

Goals:
- Continue to be self-sustaining; operating and developing the airport according to its own available resources
- Strive to diversify revenue sources while expanding services and facilities provided to the public
- Strive to maximize available federal and state grants under aviation programs for airport development
- Continue to implement cost-saving strategies
- Continue to operate the Airport effectively and efficiently

Major Accomplishments:
- The partial realignment of Taxiway Alpha
- The partial realignment of Taxiway Kilo
- The acquisition of land adjacent to the Airport
- Application for a Foreign Trade Zone
- Airfield Lighting upgrades
- Runway 3 and 31 obstacles clearing
- Central Florida Avionics retention
- New lease with Blackbird Aviation
- New lease with Wipaire
- Retained Brainerd Helicopters

Performance Measures

	2012-13	2013-14	2014-15
Airport activity operations			
General aviation local	31,058	30,000	30,000
General aviation transit	20,707	20,000	20,000
Percentage of City hangars leased	100%	100%	100%
Percentage of hangar sites leased	100%	100%	100%
Percentage of commercial property leased	98%	100%	100%
Safety incidents	1	0	0
Fuel sales (AvGas & Jet A)	506,751	500,000	600,000
Airport employment	300	300	325
Construction projects completed	2	2	5
Estimated number of based aircraft	160	160	180

Personnel Schedule

Classification	2014	Change	2015	Amount
Airport Maintenance Technician	1.00	0.00	1.00	28,408
Airport Manager	1.00	0.00	1.00	56,816
Executive Assistant/Administrative Aide II[1]	0.00	0.10	0.10	4,946
Total	**2.00**	**0.10**	**2.10**	**90,170**

Notes: Allocations

Executive Assistant/Administrative Aide II[1]

90%-1221, 10%-048-8021

Airport Fund

Operations Division

Appropriations Detail

Appropriations Detail — Account #048-8021-542

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	0	0	0	0	90,170
2110	FICA	0	0	0	0	6,830
221x	Retirement	0	0	0	0	4,508
23xx	Insurance	0	0	0	0	15,467
2410	Workers' Compensation	0	0	0	0	2,451
26xx	Other Payroll Benefits	0	0	0	0	5
TOTAL PERSONAL SERVICES		0	0	0	0	119,431
OPERATING EXPENSES						
31xx	Professional Services	0	0	0	0	20,000
3410	Contract Services	0	0	0	0	148,438
4010	Travel	0	0	0	0	1,000
41xx	Communication	0	0	0	0	6,516
4210	Postage	0	0	0	0	500
4310	Utilities	0	0	0	0	86,651
4410	Rentals	0	0	0	0	1,500
4415	Internal Fleet Lease	0	0	0	0	9,002
4510	Insurance	0	0	0	0	19,565
461x	Repairs & Maintenance- Vehicles	0	0	0	0	6,304
4620	Repairs & Maintenance- Building	0	0	0	0	75,000
4625	Repairs & Maintenance- Non- Build	0	0	0	0	40,000
46xx	Repairs & Maintenance- Equipment	0	0	0	0	16,320
4710	Printing & Binding	0	0	0	0	250
4810	Promotional Activities	0	0	0	0	500
4911	Advertising	0	0	0	0	1,000
492x	Other Current Charges & Skybolt	0	0	0	0	100
4980	Taxes	0	0	0	0	38,500
5180	Minor Furniture/Equipment	0	0	0	0	2,000
521x	Operating Supplies	0	0	0	0	26,000
5230	Fuel Purchases	0	0	0	0	5,000
5410	Publications & Memberships	0	0	0	0	855
5520	Training	0	0	0	0	600
TOTAL OPERATING EXPENSES		0	0	0	0	505,601
TOTAL APPROPRIATIONS		0	0	0	0	625,032

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	119,431	119,431	100.00%
Operating Expenses	0	505,601	505,601	100.00%
TOTALS	0	625,032	625,032	100.00%

Significant Budget Changes:
The Airport was removed from the General Fund and broken into a new Enterprise Fund for FY 15.

Airport Fund

Other

Appropriations Detail

Appropriations Detail — Account #048-8088-542

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES					
5001 Cost Allocation- City Commission	0	0	0	0	1,072
5002 Cost Allocation- City Manager	0	0	0	0	5,943
5003 Cost Allocation- City Clerk	0	0	0	0	2,312
5005 Cost Allocation- Accounting	0	0	0	0	9,397
5010 Cost Allocation- IT	0	0	0	0	22,342
5013 Cost Allocation- Facilities	0	0	0	0	2,547
5910 Depreciation Expense	0	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	0	43,613
OTHER USES					
9160 Reserve/Future Use	0	0	0	0	10,730
TOTAL OTHER USES	0	0	0	0	10,730
TOTAL APPROPRIATIONS	0	0	0	0	54,343

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	43,613	43,613	100.00%
Other Uses	0	10,730	10,730	100.00%
TOTALS	0	54,343	54,343	100.00%

Significant Budget Changes:
The Airport was removed from the General Fund and broken into a new Enterprise Fund for FY 15.

Airport Fund

Capital Projects

Appropriations Detail

Appropriations Detail — Account #048-8099-542

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES					
3110 Professional Services	0	0	0	0	275,000
TOTAL OPERATING EXPENSES	0	0	0	0	275,000
CAPITAL OUTLAY					
6310 Improvements other than Bldgs	0	0	0	0	1,994,496
TOTAL CAPITAL OUTLAY	0	0	0	0	1,994,496
TOTAL APPROPRIATIONS	0	0	0	0	2,269,496

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	275,000	275,000	100.00%
Capital Outlay	0	1,994,496	1,994,496	100.00%
TOTALS	0	2,269,496	2,269,496	100.00%

Significant Budget Changes:
The Airport was removed from the General Fund and broken into a new Enterprise Fund for FY 15.

Airport Fund

Project Schedule

Project Schedule

Project WF/Job	Title	Funding Source	Amount
934338	Taxiway A Final Alignment (Design) (275,000)	Federal Grant	247,500
		State Grant	22,000
		Current Revenue	5,500
909011/4	Seaplane Ramp (1,250,000)	State Grant	1,084,000
		Current Revenue	166,000
934399	Blast Fence (150,000)	State Grant	120,000
		Current Revenue	30,000
743886/2	Airfield Lighting Upgrades (594,496)	State Grant	475,598
		Current Revenue	118,898
	TOTAL		2,269,496
	Source of Funds		
		Current Revenue	320,398
		State Grant	1,701,598
		Federal Grant	247,500
	TOTAL		2,269,496

Stormwater Fund

Organization

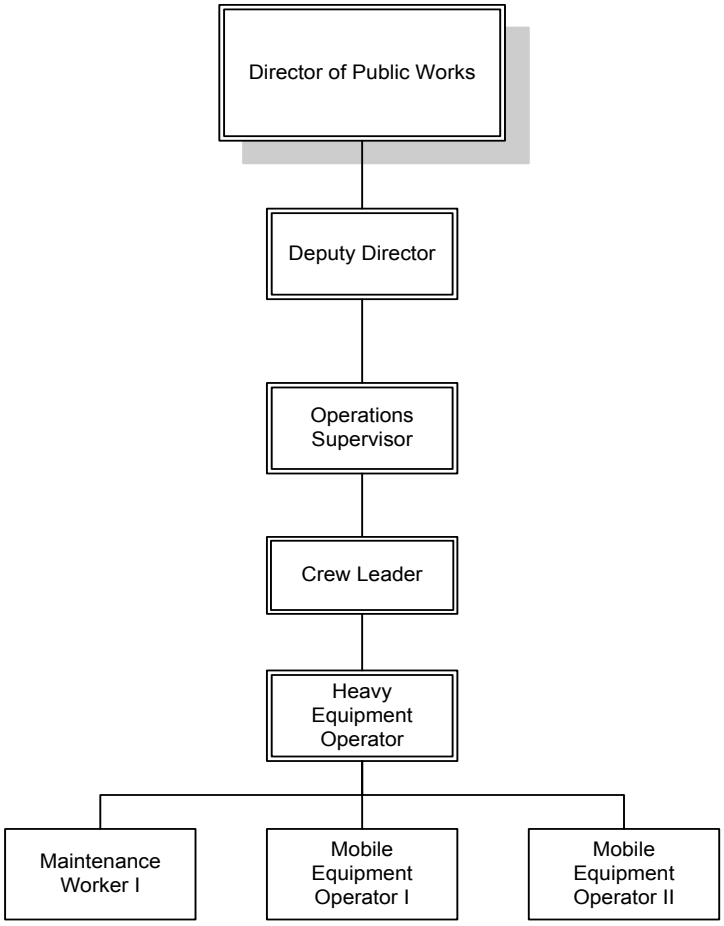
DC Maudlin, Director of Public Works

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



Total Budget

$ 2,016,611

Stormwater Fund

Stormwater System Description

Stormwater System Description

The stormwater system is a combination of manmade structures/open ditch lines and natural terrain that have historically been used as stormwater facilities. All of the city's stormwater naturally flows to Lakes Griffin, Harris, Denham and the Palatlakha River but is detained in several areas to enhance water quality. The City identified 17 sub-basins with a total area of 82 square miles for improvements. This year the department will conduct the Venetian Gardens Basin project. The department will fund and oversee projects identified and prioritized upon completion of the Stormwater Master plan. Funding for the continuation of the National Pollutant Discharge Elimination Program (NPDES) phase II requirements was included in the Fiscal Year 2011-12 budget. Additionally, the Stormwater Department operates the street sweeping program.

The City's system is located in and regulated by the St. Johns River Water Management district. The City of Leesburg stormwater management fee is based on the square footage of impervious area at a rate of $5.50 per month per calculated equivalent residential unit (ERU). One ERU is equivalent to 2,000 square feet. In Fiscal Year 2012-13 the rates were reduced by 8.3%.

Stormwater Fund

Budget Summary- Operating Statement

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING REVENUE					
Charges For Services	1,532,914	1,441,775	1,417,900	1,424,584	1,445,700
Other Operating Revenue	2,960	236,959	5,000	(15,013)	0
TOTAL OPERATING REVENUE	1,535,874	1,678,734	1,422,900	1,409,571	1,445,700
OPERATING APPROPRIATIONS					
Stormwater	1,276,750	988,177	1,107,900	1,108,761	622,531
Other Operating Expenses	0	0	0	0	452,197
TOTAL APPROPRIATIONS	(1,276,750)	(988,177)	(1,107,900)	(1,108,761)	(1,074,728)
NET INCOME FROM OPERATIONS	259,124	690,557	315,000	300,810	370,972
Non-Operating Revenue	0	0	0	0	0
Non-Operating Appropriations	0	0	0	0	0
NET OTHER INCOME	0	0	0	0	0
NET INCOME BEFORE TRANSFERS	259,124	690,557	315,000	300,810	370,972
Transfers to other funds	0	0	0	0	0
NET INCOME AFTER TRANSFERS	259,124	690,557	315,000	300,810	370,972
Other Sources	0	0	0	0	0
Capital Projects	0	0	(481,000)	(714,854)	(935,000)
NET OTHER SOURCES	0	0	(481,000)	(714,854)	(935,000)
UNAPPROPRIATED BALANCE	259,124	690,557	(166,000)	(414,044)	(564,028)

Stormwater Fund

Revenue Detail

Revenue Detail

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
INTERGOVERNMENTAL REVENUE					
33136 Stormwater Management	0	214,050	0	0	0
TOTAL INTERGOVERNMENTAL REVEN	0	214,050	0	0	0
CHARGES FOR SERVICES					
34306 Stormwater Utility Fees	1,518,528	1,428,076	1,403,000	1,410,584	1,432,000
34905 Penalties	14,386	13,699	14,900	14,000	13,700
TOTAL CHARGES FOR SERVICES	1,532,914	1,441,775	1,417,900	1,424,584	1,445,700
MISCELLANEOUS REVENUE					
36110 Interest on Investments	(623)	16,347	5,000	(6,356)	0
36130 Gain/Loss Investments	3,583	5,922	0	(8,852)	0
36501 Sale of Surplus Materials	0	398	0	0	0
36909 Other Income	0	242	0	195	0
TOTAL MISCELLANEOUS REVENUE	2,960	22,909	5,000	(15,013)	0
OTHER SOURCES					
38117 Transfer from Carver CRA	0	0	0	13,092	0
38891 Fund Balance Appropriated	0	0	0	0	489,028
38962 Appropriated Renewal & Replacer	0	0	166,000	91,000	75,000
38990 Misc Non-Operating Rev	0	0	0	0	0
TOTAL OTHER SOURCES	0	0	166,000	104,092	564,028
TOTAL RESOURCES	1,535,874	1,678,734	1,588,900	1,513,663	2,009,728

Division Summary of Appropriations

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
5171	**STORMWATER**					
	Personal Services	217,724	230,909	264,775	258,779	282,851
	Operating Expenses	1,059,026	757,268	767,712	846,868	339,680
	Other Uses	0	0	75,413	3,114	0
	TOTAL STORMWATER	1,276,750	988,177	1,107,900	1,108,761	622,531
7088	**OTHER**					
	Operating Expenses	0	0	0	0	377,197
	Other Uses	0	0	0	0	75,000
	TOTAL OTHER	0	0	0	0	452,197
7099	**CAPITAL PROJECTS**					
	Personal Services	0	0	0	0	0
	Operating Expenses	8,864	13,559	116,000	158,203	125,000
	Capital Outlay	371,445	420,638	365,000	556,651	810,000
	Other Uses	(380,309)	(434,197)	0	0	0
	TOTAL CAPITAL PROJECTS	0	0	481,000	714,854	935,000
	GRAND TOTAL					
	Personal Services	217,724	230,909	264,775	258,779	282,851
	Operating Expenses	1,067,890	770,827	883,712	1,005,071	841,877
	Capital Outlay	371,445	420,638	365,000	556,651	810,000
	Other Uses	(380,309)	(434,197)	75,413	3,114	75,000
	TOTAL APPROPRIATIONS	1,276,750	988,177	1,588,900	1,823,615	2,009,728

Values & Goals

Value: Excellence in All We Do

Goals:

- Have all capital projects ready to go to purchasing for design by 10/1/14
- Develop and implement an annual work plan for the division by 10/1/14
- Develop and implement line and inlet cleaning program by 10/1/14

Major Accomplishments:

- Cleaned and videoed 5,000 linear feet of main stormwater lines
- Completed the Lake Harris Water Quality project
- Completed annual street sweeping program for approximately 7,000 miles of City streets
- Completed the Commerce and Industrial ditch line design build project scope
- Piped 740' of ditch in Birchwood
- Completed Public Works oil water separator design

Performance Measures:

	2012-13	2013-14	2014-15
Streets swept (miles)	7,224	7,200	7,000
Cubic yards of sweeping debris collected	1,720	1,800	1,800
Main lines cleaned (feet)	3,300	4,000	5,000
Main lines televised (feet)	2,000	2,000	2,000
Linear feet of ditches/swales/pond banks restored/cleaned/mowed	128,913	200,000	200,000
Number of inlets cleaned	2,000	1,500	2,000

Personnel Schedule

Classification	2014	Change	2015	Amount
Crew Leader[1]	0.33	0.00	0.33	13,218
Heavy Equipment Operator	2.00	0.00	2.00	79,806
Maintenance Worker I	1.00	0.00	1.00	22,268
Mobile Equipment Operator I	1.00	0.00	1.00	23,295
Mobile Equipment Operator II	1.00	0.00	1.00	26,966
Operations Supervisor[2]	0.33	0.00	0.33	16,059
Total	**5.66**	**0.00**	**5.66**	**181,612**

Notes: Allocations
Crew Leader[1]
5171- 33%, 4081- 67%
Operations Supervisor[2]
5171- 33%, 4081- 67%

Stormwater Fund

Stormwater Division

Appropriations Detail

Appropriations Detail — Account # 014-5171-537

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	134,372	137,367	173,824	167,121	181,612
1410	Overtime	1,778	1,600	2,000	2,000	2,000
1530	Bonuses/Incentives	1,525	6,066	0	0	0
1641	Vacation/Terms & Buyout	1,096	2,922	0	0	0
2110	FICA	9,350	9,758	11,650	11,657	12,483
221x	Retirement	10,655	14,099	19,317	18,970	22,457
23xx	Insurance	38,750	43,372	49,638	50,895	55,475
2410	Workers' Compensation	6,307	6,543	8,036	7,836	8,551
262x	Other Payroll Benefits	13,891	9,182	310	300	273
	TOTAL PERSONAL SERVICES	217,724	230,909	264,775	258,779	282,851
OPERATING EXPENSES						
31xx	Professional Services	14,408	17,147	14,500	9,500	14,000
3410	Contract Services	70,170	56,049	70,500	70,500	76,000
3499	Inter Dept Contract Oblig	28,068	47,856	0	0	0
4010	Travel	0	0	0	0	2,250
4110	Communication	454	1,684	720	720	1,488
4210	Postage	18	2	50	50	50
4410	Rentals	9,202	1,563	10,000	10,000	10,000
4415	Internal Fleet Lease	140,391	140,391	131,413	131,413	73,739
4510	Insurance	13,336	11,451	11,542	10,401	7,501
461x	Repairs & Maintenance- Vehicles	69,426	68,779	92,898	93,417	94,012
462x	Repairs & Maintenance- Non-Build	17,132	37,164	11,000	101,000	11,000
463x	Repairs & Maintenance- Equip	420	160	160	160	160
4710	Printing & Binding	0	0	500	0	0
4810	Promotional Activities	0	0	0	0	0
49xx	Other Current Charges	14	81	1,000	500	0
4945	Injury/ Damage to Others	0	2,000	0	0	0
4950	Uncollectible Accounts	3,898	4,634	5,000	4,600	0
496x	Direct Transfer	177,146	179,090	171,224	171,224	0
5180	Minor Furniture/Equipment	772	8,180	5,850	5,000	5,000
5210	Operating Supplies	7,647	6,601	10,500	8,000	10,000
5215	Uniforms	1,336	840	1,450	1,000	1,450
5230	Fuel Purchases	29,428	30,005	28,300	28,300	29,390
5410	Publications & Memberships	651	753	605	583	590
5520	Training	240	260	500	500	3,050
5910	Depreciation Expense	474,869	142,578	200,000	200,000	0
	TOTAL OPERATING EXPENSES	1,059,026	757,268	767,712	846,868	339,680
OTHER USES						
9101	Transfer to General Fund	0	0	0	0	0
9150	Renewal & Replacement Reserve	0	0	75,000	0	0
9160	Reserve/Future Captial	0	0	413	413	0
9166	Transfer to Risk Management Func	0	0	0	2,701	0
	TOTAL OTHER USES	0	0	75,413	3,114	0
TOTAL APPROPRIATIONS		1,276,750	988,177	1,107,900	1,108,761	622,531

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	264,775	282,851	18,076	6.83%
Operating Expenses	767,712	339,680	(428,032)	-55.75%
Other Uses	75,413	0	(75,413)	-100.00%
TOTALS	1,107,900	622,531	(485,369)	-43.81%

Significant Budget Changes:

The change in Operating Expenses is due to moving Uncollectible Accounts 4950, the Cost Allocation 4961 & 4962, and the depreciation expense 5910 budgets to the new Stormwater Other division 7088. Additionally, the Other Uses category decrease is due to moving the budget for the R&R Reserve to the new Stormwater Other division 7088.

Appropriations Detail

Account # 014-7088-537

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES						
4950	Uncollectible Accounts	0	0	0	0	5,000
5001	Cost Allocation- City Commission	0	0	0	0	1,828
5002	Cost Allocation- City Manager	0	0	0	0	10,135
5003	Cost Allocation- City Clerk	0	0	0	0	3,943
5004	Cost Allocation- City Attorney	0	0	0	0	1,396
5005	Cost Allocation- Accounting	0	0	0	0	16,023
5006	Cost Allocation- Customer Service	0	0	0	0	39,640
5007	Cost Allocation- Purchasing	0	0	0	0	7,162
5008	Cost Allocation- Warehouse	0	0	0	0	457
5009	Cost Allocation- Human Resources	0	0	0	0	4,710
5010	Cost Allocation- IT	0	0	0	0	38,097
5011	Cost Allocation- GIS	0	0	0	0	37,034
5012	Cost Allocation- Engineering	0	0	0	0	9,225
5013	Cost Allocation- Facilities	0	0	0	0	2,547
5910	Depreciation Expense	0	0	0	0	200,000
	TOTAL OPERATING EXPENSES	0	0	0	0	377,197
OTHER USES						
9150	R&R Reserve	0	0	0	0	75,000
9160	Reserve/ Future Capital	0	0	0	0	0
	TOTAL OTHER USES	0	0	0	0	75,000
	TOTAL APPROPRIATIONS	0	0	0	0	452,197

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	377,197	377,197	100.00%
Other Uses	0	75,000	75,000	100.00%
TOTALS	0	452,197	452,197	100.00%

Significant Budget Changes:
This division is new for FY 15, budgets were moved from the Stormwater division (5171).

Stormwater Fund

Capital Projects

Appropriations Detail

Appropriations Detail — Account # 014-7099-537

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	0	0	0	0	0
1410	Overtime	0	0	0	0	0
2110	FICA	0	0	0	0	0
221x	Retirement	0	0	0	0	0
23xx	Insurance	0	0	0	0	0
2410	Workers' Compensation	0	0	0	0	0
262x	Other Payroll Benefits	0	0	0	0	0
	TOTAL PERSONAL SERVICES	0	0	0	0	0
OPERATING EXPENSES						
31xx	Professional Services	8,634	13,189	116,000	158,203	125,000
3410	Contract Services	0	0	0	0	0
4210	Postage	0	0	0	0	0
49xx	Other Current Charges	230	370	0	0	0
	TOTAL OPERATING EXPENSES	8,864	13,559	116,000	158,203	125,000
CAPITAL OUTLAY						
6310	Improvements Other Than Bldgs	371,445	420,638	365,000	0	735,000
6410	Machinery & Equipment	0	0	0	556,651	75,000
	TOTAL CAPITAL OUTLAY	371,445	420,638	365,000	556,651	810,000
OTHER USES						
9999	WIP Contra	(380,309)	(434,197)	0	0	0
	TOTAL OTHER USES	(380,309)	(434,197)	0	0	0
TOTAL APPROPRIATIONS		0	0	481,000	714,854	935,000

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	116,000	125,000	9,000	7.76%
Capital Outlay	365,000	810,000	445,000	121.92%
TOTALS	481,000	935,000	454,000	94.39%

Stormwater Fund

Capital Projects

Project Schedule

Project Schedule

Number	Title	Funding Source	Amount
140002	Drainage Improvements		
	Miscellaneous Drainage Improvements	Stormwater Fees	50,000
	Stormwater Rehabs (810,000)		
140002	Oak Terrace Pond	Stormwater Fees	335,000
140002	Curbs, Gutters & Inlets	Stormwater Fees	50,000
140002	Enclose Ditch Lines	Stormwater Fees	325,000
140002	Conveyance Systems	Stormwater Fees	100,000
140004	Equipment		
	Camera Equipment	Stormwater Fees	75,000
	TOTAL		935,000
		Stormwater Fees	935,000
	TOTAL		935,000

Kenneth L. Thomas, Housing & Economic Development Director

Magnolia Townhomes

Resolution 7784 passed and approved by the Commission on October 9, 2006 authorized the issuance of a Bond Anticipation Note (BAN) in the amount of $4,000,000 to facilitate the purchase of Kristen Court Apartments, a high crime and blighted area. The City pledged revenues from the General Fund derived from the Public Service Tax, Half Cent Sales Tax and the Guaranteed Entitlement.

In December of 2009, the BAN was refinanced in the amount of $4,500,000 which a Capital Improvement Promissory Note. The note is backed by a Covenant to Budget and Appropriate with the General Fund.

In FY 2013 the Debt for this Fund was moved to the Debt Service Fund.

Magnolia Townhomes Fund

Description

Total Department Budget

$ 0

Magnolia Townhomes Fund

Revenue Sources & Appropriations

Revenue Sources and Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
REVENUE SOURCES					
Charges for Services	0	0	0	0	0
Miscellaneous Revenue	975,362	0	0	0	0
Other Sources	153,000	0	0	0	0
TOTAL REVENUE SOURCES	1,128,362	0	0	0	0
APPROPRIATIONS					
Magnolia Townhomes	161,114	0	0	0	0
TOTAL APPROPRIATIONS	161,114	0	0	0	0

Revenue Detail

Magnolia Townhomes Fund

Revenue Detail

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
CHARGES FOR SERVICES					
34130 Magnolia Townhomes	0	0	0	0	0
TOTAL CHARGES FOR SERVICES	0	0	0	0	0
MISCELLANEOUS REVENUE					
36110 Interest on Investments	263	0	0	0	0
36130 Gain/ Loss Investments	602	0	0	0	0
36402 Gain- Sale of Fixed Assets	974,497	0	0	0	0
36906 Misc. Reimbursement	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE	975,362	0	0	0	0
OTHER SOURCES					
38111 Transfer from General Fund	153,000	0	0	0	0
38142 Transfer from Gas	0	0	0	0	0
TOTAL OTHER SOURCES	153,000	0	0	0	0
TOTAL RESOURCES	1,128,362	0	0	0	0

Magnolia Townhomes Fund

Appropriations Detail

Appropriations Detail — Account # 554-5554-517

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES					
3110 Professional Services	147	0	0	0	0
3410 Contract Services	7,800	0	0	0	0
TOTAL OPERATING EXPENSES	7,947	0	0	0	0
DEBT SERVICE					
721x Interest	153,000	0	0	0	0
7311 Fees	167	0	0	0	0
TOTAL DEBT SERVICE	153,167	0	0	0	0
TOTAL APPROPRIATIONS	161,114	0	0	0	0

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	0	0	0.00%
Debt Service	0	0	0	0.00%
TOTALS	0	0	0	0.00%

Significant Budget Changes:
In Fiscal Year 2012-13 the Magnolia Townhomes Fund was closed. Debt Service was transferred to the Debt Service Fund (021).

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POLICE PENSION TRUST

Police Pension Trust

Description

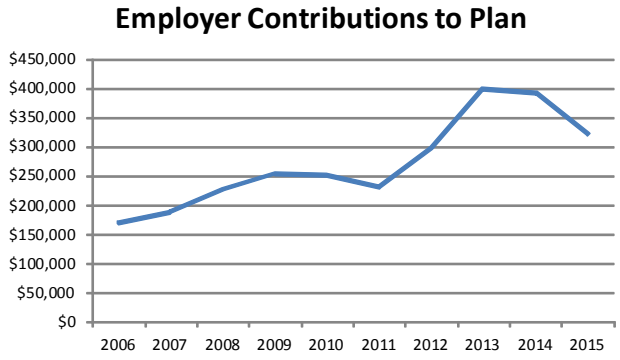
The Municipal Police Pension Trust covers police officers (other police department employees are covered in the General Employee ICMA 401a Plan). The actuarial funding rate as a percentage of pensionable wages is 20.4% for the fiscal year 2014-15 budget. Employees contribute 7.65% of their annual compensation, 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 2014-15 actuarial shortfall is projected to be 8.6% of pensionable wages or $322,680.

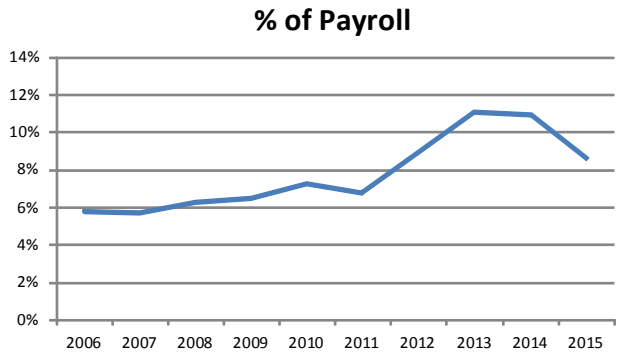
Participants who have completed ten years of credited service are 100% vested in plan benefits at age 45 or later, reduced by 3% per year for each year they retire before their normal retirement date. Participants whose service is terminated prior to completing ten years of credited service are entitled 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 2012-13 of 11.8% was better than the actuarial assumption of 7.75% or a difference of 4.05%. The City's Police, Fire and General Employee pension plans will require contributions of $322,580, $799,997 and $1,198,576 respectively.

Total Department Budget

$ 1,258,249





Police Pension Trust

Revenue Sources & Appropriations

Revenue Sources and Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
REVENUE SOURCES					
Intergovernmental Revenue	155,518	155,997	155,518	155,518	155,997
Miscellaneous Revenue	2,789,397	2,453,474	1,197,044	1,197,044	1,102,252
TOTAL REVENUE SOURCES	2,944,915	2,609,471	1,352,562	1,352,562	1,258,249
APPROPRIATIONS					
Police Pension Trust	969,961	921,175	1,352,562	1,352,562	1,258,249
TOTAL APPROPRIATIONS	969,961	921,175	1,352,562	1,352,562	1,258,249

Revenue Detail

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
TAXES					
31252 Insurance Premium Tax (State)	155,518	155,997	155,518	155,518	155,997
TOTAL TAXES	155,518	155,997	155,518	155,518	155,997
MISCELLANEOUS REVENUE					
36111 Miscellaneous Interest	346,278	133,693	500,000	500,000	500,000
361xx Gain/Loss Investments	1,821,101	1,562,483	0	0	0
36801 Employee Contributions	282,338	275,828	284,808	284,808	279,572
36802 Employer Contributions	334,905	367,503	412,236	412,236	322,680
36909 Other Income	4,775	113,967	0	0	0
TOTAL MISCELLANEOUS REVENUE	2,789,397	2,453,474	1,197,044	1,197,044	1,102,252
TOTAL RESOURCES	2,944,915	2,609,471	1,352,562	1,352,562	1,258,249

Police Pension Trust

Appropriations Detail

Appropriations Detail — Account # 061-1310-51x

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES					
311x Professional Services	112,019	156,091	120,000	120,000	120,000
3610 Retirement Benefit Payment	689,364	695,699	700,000	700,000	700,000
3611 Refund of Contributions	168,578	69,385	100,000	100,000	100,000
TOTAL OPERATING EXPENSES	969,961	921,175	920,000	920,000	920,000
OTHER USES					
9940 Reserve For Employee Benefits	0	0	432,562	432,562	338,249
TOTAL OTHER USES	0	0	432,562	432,562	338,249
TOTAL APPROPRIATIONS	969,961	921,175	1,352,562	1,352,562	1,258,249

FIREFIGHTER'S PENSION TRUST

Firefighter's Pension Trust

Description

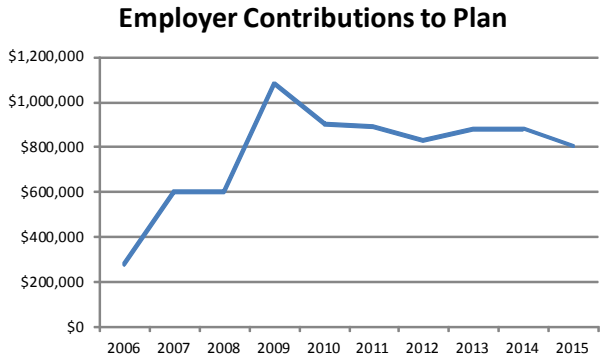
The Municipal Firefighter's Retirement Trust Fund covers firefighters. The actuarial funding rate as a percentage of pensionable wages is 39.9% for the fiscal year 2014-15 budget. Firefighters contribute 6.5% of their annual compensation to the plan. The State of Florida remits a 1% excise tax on fire 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 2014-15 actuarial shortfall is projected to be 27.4% of pensionable wages or $799,997.

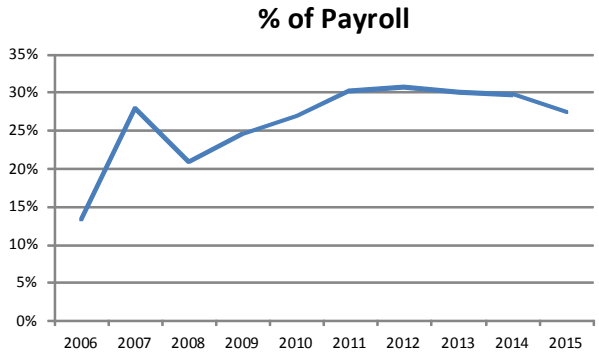
Participants who have completed ten years of credited service are 100% vested in their accrued retirement benefits. Participants whose service is terminated prior to completing ten years of credited service are entitled to the return of their contributions plus interest at the rate of 5% compounded annually. 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 2012-13 was favorable at 13.41% compared to the actuarial assumption of 7.5% or a difference of 5.91%. The City's Police, Fire and General Employee pension plans will require contributions of $322,580, $799,997 and $1,198,576 respectively.

Total Department Budget

$ 1,345,479





Firefighter's Pension Trust

Revenue Sources & Appropriations

Revenue Sources and Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
REVENUE SOURCES					
Taxes	163,137	156,635	110,449	110,449	110,449
Miscellaneous Revenue	2,817,195	2,853,262	1,354,541	1,354,541	1,235,030
TOTAL REVENUE SOURCES	2,980,332	3,009,897	1,464,990	1,464,990	1,345,479
APPROPRIATIONS					
Fire Pension Trust	841,567	897,427	1,464,990	1,464,990	1,345,479
TOTAL APPROPRIATIONS	841,567	897,427	1,464,990	1,464,990	1,345,479

Revenue Detail

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
TAXES					
31251 Insurance Premium Tax (State)	163,137	156,635	110,449	110,449	110,449
TOTAL TAXES	163,137	156,635	110,449	110,449	110,449
MISCELLANEOUS REVENUE					
36111 Miscellaneous Interest	0	0	250,000	250,000	250,000
361xx Salem Trust/ ICC	1,791,213	1,859,112	0	0	0
36801 Employee Contributions	197,893	187,751	197,931	197,931	185,033
36820 Salem Trust	827,525	791,899	906,610	906,610	799,997
36909 Other Income	564	14,500	0	0	0
TOTAL MISCELLANEOUS REVENUE	2,817,195	2,853,262	1,354,541	1,354,541	1,235,030
TOTAL RESOURCES	2,980,332	3,009,897	1,464,990	1,464,990	1,345,479

Firefighter's Pension Trust

Appropriations Detail

Appropriations Detail — Account # 062-1320-51x

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES					
311x Professional Services	108,852	116,310	150,000	150,000	150,000
3610 Retirement Benefit Payment	686,478	695,279	710,000	710,000	710,000
3611 Refund of Contributions	46,237	85,838	35,000	35,000	35,000
TOTAL OPERATING EXPENSES	841,567	897,427	895,000	895,000	895,000
OTHER USES					
9940 Reserve For Employee Benefits	0	0	569,990	569,990	450,479
TOTAL OTHER USES	0	0	569,990	569,990	450,479
TOTAL APPROPRIATIONS	841,567	897,427	1,464,990	1,464,990	1,345,479

GENERAL EMPLOYEES' PENSION TRUST FUND

General Employees' Pension Trust Fund

Description

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 2014-15 actuarial shortfall is projected to be 11.2% or $1,198,576.

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.

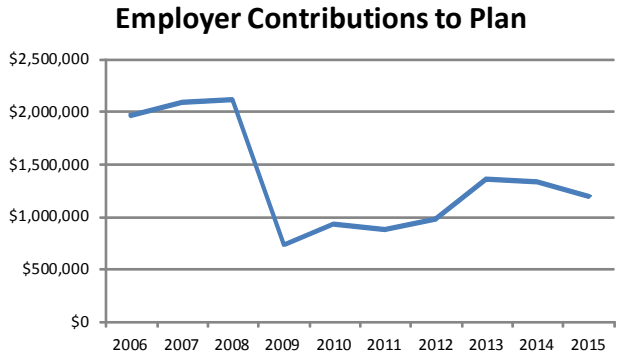
Normal retirement benefits are paid to participants who have reached age 65 and who have completed five years of credited service. Benefits are payable at the rate of 2% of average compensation times the number of years of credited service prior to October 1, 2008 up to a maximum of 45 years. The plan 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.

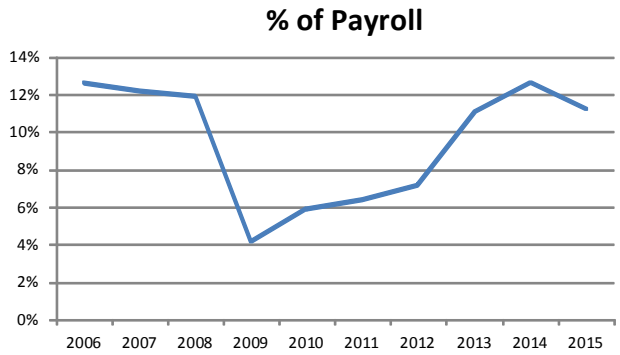
The City accrues and contributes an amount, as determined by the plan actuary, to fund the annual, normal cost and prior service cost using the entry age normal method amortized over thirty years.

The investment return for Fiscal Year 2012-13 of 9.94% was better than the actuarial assumption of 7.5% or a difference of 2.44%. The City's Police, Fire and General Employee pension plans will require contributions of $322,580, $799,997 and $1,198,576respectively.

Total Department Budget

$ 2,561,233





Revenue Sources and Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
REVENUE SOURCES					
Miscellaneous Revenue	4,525,911	4,506,807	2,700,196	2,700,196	2,561,233
TOTAL REVENUE SOURCES	4,525,911	4,506,807	2,700,196	2,700,196	2,561,233
APPROPRIATIONS					
General Employees Pension Trust	2,306,925	2,581,793	2,700,196	2,700,196	2,561,233
TOTAL APPROPRIATIONS	2,306,925	2,581,793	2,700,196	2,700,196	2,561,233

Revenue Detail

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
MISCELLANEOUS REVENUE					
361xx Miscellaneous Interest	638,624	673,968	660,000	660,000	660,000
36130 Gain/Loss Sale Investment	2,210,308	1,133,342	0	0	0
36140 Gain/Loss Sale of Security	1,150,875	1,486,074	700,000	700,000	700,000
36802 Employer Contributions	525,643	1,210,182	1,340,196	1,340,196	1,201,233
36909 Other Income	461	3,241	0	0	0
TOTAL MISCELLANEOUS REVENUE	4,525,911	4,506,807	2,700,196	2,700,196	2,561,233
OTHER SOURCES					
38891 Fund Balance Appropriated	0	0	0	0	0
TOTAL OTHER SOURCES	0	0	0	0	0
TOTAL RESOURCES	4,525,911	4,506,807	2,700,196	2,700,196	2,561,233

Appropriations Detail

Account # 063-1330-51x

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES						
311x	Professional Services	46,833	64,883	50,000	50,000	55,000
3114	Financial Investment	182,184	173,131	205,000	205,000	200,000
3610	Retirement Benefit Payment	2,068,430	2,200,643	2,125,000	2,125,000	2,100,000
3611	Refund of Contributions	9,478	143,136	0	139,414	0
TOTAL OPERATING EXPENSES		2,306,925	2,581,793	2,380,000	2,519,414	2,355,000
OTHER USES						
9940	Reserve For Employee Benefits	0	0	320,196	180,782	206,233
TOTAL OTHER USES		0	0	320,196	180,782	206,233
TOTAL APPROPRIATIONS		2,306,925	2,581,793	2,700,196	2,700,196	2,561,233

HEALTH INSURANCE FUND

Health Insurance Fund

Description

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 $85,000, 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).

2014-15 fiscal year rates (remained unchanged from the prior fiscal year)

Type of Coverage	City Contribution	Employee Deduction	Total Monthly Cost
Employee Only	$473.87	$ 32.50	$506.37
Employee and Children	$725.86	$191.60	$917.46
Employee and Spouse	$752.25	$208.25	$960.50
Employee and Family	$884.00	$291.45	$1,175.45

Total Department Budget

$ 5,820,868

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 as employees, supplemental coverage is offered to participants over age 65 at the following rate. The city pays $400.00 of Retiree cost only.

Type of Coverage	Monthly Cost
Retiree Supplemental	$433.51
Spouse Supplemental	$433.51
Family Supplemental	$882.49

On August 9, 2004, the Commission approved a cafeteria plan which allowed employees to select from two other health insurance plans. The rates for the other programs are not published in this document but are calculated at 9% and 24% less than the basic plan. The cafeteria plan currently offers the following options for employees:

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

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 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
REVENUE SOURCES					
Charges for Services	5,702,150	5,604,217	5,683,533	5,573,085	5,739,668
Miscellaneous Revenue	254,711	147,384	86,200	86,200	81,200
Other Sources/Installment	20,175	0	141,748	0	0
TOTAL REVENUE SOURCES	5,977,036	5,751,601	5,911,481	5,659,285	5,820,868
APPROPRIATIONS					
Health Insurance	4,152,882	3,865,601	5,311,878	5,310,738	5,178,440
Wellness Center	449,671	406,401	599,603	536,391	642,428
TOTAL APPROPRIATIONS	4,602,553	4,272,002	5,911,481	5,847,129	5,820,868

Health Insurance Fund

Revenue Detail

Revenue Detail

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
CHARGES FOR SERVICES (343)					
34120 Employee Contributions	794,638	813,793	819,000	819,000	819,000
34120 Employer Contributions	4,323,431	4,003,333	3,955,231	3,955,231	4,121,314
34120 Retiree's Contribution	207,448	291,429	401,092	300,000	300,000
34120 Retiree's Employer Contribution	347,324	472,594	474,354	474,354	474,354
3412x Continuation Coverage	29,309	23,068	33,856	24,500	25,000
TOTAL CHARGES FOR SERVICES	5,702,150	5,604,217	5,683,533	5,573,085	5,739,668
MISCELLANEOUS REVENUE					
36101 Interest on Investments	1,723	22,996	3,200	3,200	3,200
36130 Gain/Loss Investments	3,223	10,264	0	0	0
36906 Misc Reimbursement	9,391	340	0	0	0
36909 Other Income	129,954	63,482	45,000	45,000	40,000
36918 Reinsurance Payments	72,164	9,350	0	0	0
36991 Medicare Part D Subsidy	38,256	40,952	38,000	38,000	38,000
TOTAL MISCELLANEOUS REVENUE	254,711	147,384	86,200	86,200	81,200
OTHER SOURCES/INSTALLMENT					
38111 From General Fund	20,175	0	0	0	0
38891 Fund Balance Appropriated	0	0	141,748	0	0
TOTAL OTHER SOURCES	20,175	0	141,748	0	0
TOTAL RESOURCES	5,977,036	5,751,601	5,911,481	5,659,285	5,820,868

Health Insurance Fund

Health Insurance

Personnel Schedule

Personnel Schedule

Classification	2014	Change	2015	Amount
Assistant Director of Human Resources[2]	0.50	0.00	0.50	35,172
Benefits & Compensation Coordinator[1]	0.30	0.00	0.30	10,923
Total	**0.80**	**0.00**	**0.80**	**46,095**

Note: Allocations

Benefits & Compensation Coordinator[1]
70%-1437, 30%-1340

Assistant Director of Human Resources[2]
25%-1437, 50%-1340, 25%-1350

Appropriations Detail

Account # 064-1340-519

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
1210	Regular Salaries & Wages	0	0	47,854	47,881	46,095
2110	FICA	0	0	3,390	3,389	3,236
221x	Retirement	0	0	6,632	6,630	7,248
23xx	Insurance	0	0	8,244	7,099	8,562
2410	Workers' Compensation	0	0	134	134	197
26xx	Other Employee Benefits	0	0	354	335	341
TOTAL PERSONAL SERVICES		0	0	66,608	65,468	65,679
OPERATING EXPENSES						
3110	Professional Services	378,622	338,104	405,912	405,912	417,225
4540	Insurance Premiums	317,038	325,402	417,217	417,217	438,078
4570	Insurance Claims	2,891,956	2,633,867	3,588,262	3,588,262	3,145,054
4572	Prescription Claims	665,108	602,940	833,879	833,879	737,729
4575	IBNR	(99,842)	(34,712)	0	0	0
TOTAL OPERATING EXPENSES		4,152,882	3,865,601	5,245,270	5,245,270	4,738,086
OTHER USES						
9940	Reserve for Employee Benefits	0	0	0	0	374,675
TOTAL OTHER USES		0	0	0	0	374,675
TOTAL APPROPRIATIONS		4,152,882	3,865,601	5,311,878	5,310,738	5,178,440

Health Insurance Fund

Wellness Center

Appropriations Detail

Appropriations Detail — Account # 064-1341-519

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES						
3110	Professional Services	119,669	115,322	150,696	150,696	112,309
3410	Contract Services	229,793	217,147	305,485	275,000	383,197
4110	Communication	2,789	2,344	2,775	2,600	2,775
4310	Utilities	3,386	3,443	3,160	3,500	3,160
46xx	Repairs & Maint Office Equip	1,016	1,327	1,340	1,340	1,440
4810	Promotional Activities	2,000	0	2,000	500	1,000
4920	Other Current Charges	695	85	200	255	255
5180	Minor Furniture/Equipment	3,009	0	6,019	2,500	1,000
5210	Operating Supplies	27,047	24,775	51,265	35,000	56,890
5218	Pharmaceuticals	44,624	41,958	76,663	65,000	80,402
	TOTAL OPERATING EXPENSES	434,028	406,401	599,603	536,391	642,428
CAPITAL OUTLAY						
6410	Machinery & Equipment	15,643	0	0	0	0
	TOTAL CAPITAL OUTLAY	15,643	0	0	0	0
OTHER USES						
9531	Transfer to Capital Projects	0	0	0	0	0
	TOTAL OTHER USES	0	0	0	0	0
TOTAL APPROPRIATIONS		449,671	406,401	599,603	536,391	642,428

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

$ 532,509

Workers' Compensation Insurance Fund

Revenue Sources & Appropriations

Revenue Sources and Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
REVENUE SOURCES					
Charges for Services	575,224	567,194	547,094	547,094	532,509
Miscellaneous Revenue	132,443	35,966	0	0	0
Other Sources	0	0	128,753	0	0
TOTAL REVENUE SOURCES	707,667	603,160	675,847	547,094	532,509
APPROPRIATIONS					
Workers' Compensation Administration	567,397	1,094,061	675,847	557,156	532,509
TOTAL APPROPRIATIONS	567,397	1,094,061	675,847	557,156	532,509

Revenue Detail

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
CHARGES FOR SERVICES					
2020 Employer Contributions	575,224	567,194	547,094	547,094	532,509
TOTAL CHARGES FOR SERVICES	575,224	567,194	547,094	547,094	532,509
MISCELLANEOUS REVENUE					
36101 Interest on Investments	(552)	13,046	0	0	0
36130 Gain/Loss Investments	3,476	3,701	0	0	0
36909 Other Income	62,337	18,694	0	0	0
36918 Reinsurance Payments	67,182	525	0	0	0
TOTAL MISCELLANEOUS REVENUE	132,443	35,966	0	0	0
OTHER SOURCES					
38891 Fund Balance Appropriated	0	0	128,753	0	0
TOTAL OTHER SOURCES	0	0	128,753	0	0
TOTAL RESOURCES	707,667	603,160	675,847	547,094	532,509

Personnel Schedule

Classification	2014	Change	2015	Amount
Assistant Director of Human Resources[1]	0.25	0.00	0.25	17,586
Total	**0.25**	**0.00**	**0.25**	**17,586**

Note: Allocations

Assistant Director of Human Resources[1]
25%-1437, 50%-1340, 25%-1350

Appropriations Detail

Account # 065-1350-519

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
1210	Regular Salaries & Wages	0	0	16,738	16,748	17,586
2110	FICA	0	0	1,203	1,186	1,241
22xx	Retirement	0	0	2,320	2,320	2,608
23xx	Insurance	0	0	3,113	2,682	2,676
2410	Workers' Compensation	0	0	47	47	74
26xx	Other Employee Benefits	0	0	170	160	170
TOTAL PERSONAL SERVICES		0	0	23,591	23,143	24,355
OPERATING EXPENSES						
3110	Professional Services	29,579	27,748	36,000	32,000	30,000
4540	Insurance Premiums	43,285	4,976	45,000	130,918	45,000
4570	Insurance Claims	292,973	275,310	500,161	300,000	411,154
4575	IBNR	182,713	196,168	0	0	0
4580	Self Insurance Assessment	18,847	21,859	21,095	21,095	22,000
TOTAL OPERATING EXPENSES		567,397	526,061	602,256	484,013	508,154
OTHER USES						
9101	Transfer to General Fund	0	568,000	24,000	24,000	0
9115	Transfer to Building Fund	0	0	0	0	0
9531	Transfer to Capital Projects Fund	0	0	26,000	26,000	0
TOTAL OTHER USES		0	568,000	50,000	50,000	0
TOTAL APPROPRIATIONS		567,397	1,094,061	675,847	557,156	532,509

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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

$ 656,716

Risk Management Fund

Revenue Sources & Appropriations

Revenue Sources and Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
REVENUE SOURCES					
Charges for Services	0	0	678,118	678,118	656,647
Miscellaneous Revenue	0	0	0	0	0
Other Sources/Installment	0	0	0	0	69
TOTAL REVENUE SOURCES	0	0	678,118	678,118	656,716
APPROPRIATIONS					
Insurance	0	0	678,118	678,118	656,716
TOTAL APPROPRIATIONS	0	0	678,118	678,118	656,716

Revenue Detail

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
CHARGES FOR SERVICES (343)					
34120 Employer Contributions	0	0	678,118	678,118	656,647
TOTAL CHARGES FOR SERVICES	0	0	678,118	678,118	656,647
MISCELLANEOUS REVENUE					
36101 Interest on Investments	0	0	0	0	0
36130 Gain/Loss Investments	0	0	0	0	0
36906 Misc Reimbursement	0	0	0	0	0
36909 Other Income	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE	0	0	0	0	0
OTHER SOURCES/INSTALLMENT					
38891 Fund Balance Appropriated	0	0	0	0	69
TOTAL OTHER SOURCES	0	0	0	0	69
TOTAL RESOURCES	0	0	678,118	678,118	656,716

Risk Management Fund

Appropriations Detail

Appropriations Detail — Account # 066-1360-519

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
OPERATING EXPENSES					
3110 Professional Services	0	0	0	0	69
4510 Insurance	0	0	678,118	678,118	656,647
TOTAL OPERATING EXPENSES	0	0	678,118	678,118	656,716
OTHER USES					
9940 Reserve for Future Use	0	0	0	0	0
TOTAL OTHER USES	0	0	0	0	0
TOTAL APPROPRIATIONS	0	0	678,118	678,118	656,716

Fleet Services Fund

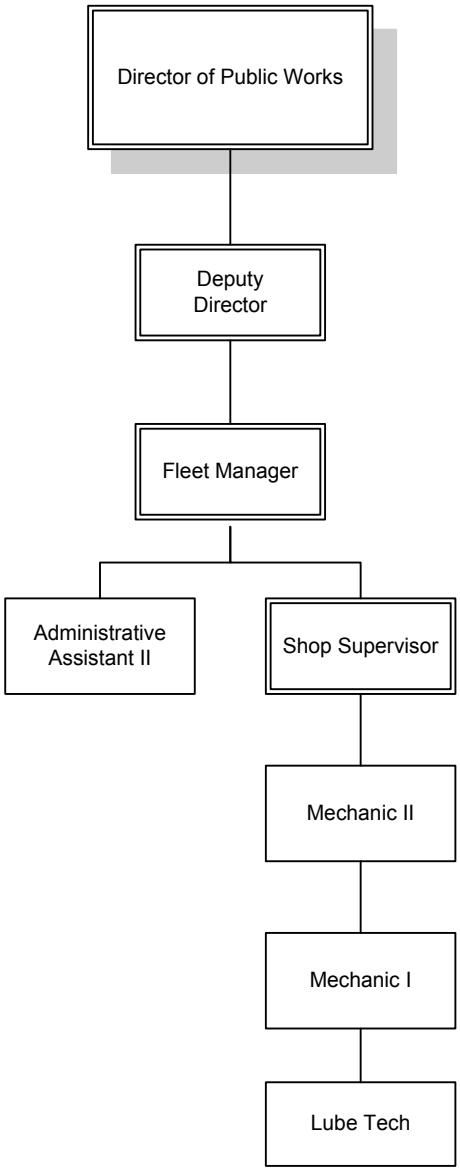
DC Maudlin, Director of Public Works

Description

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



Total Department Budget

$ 2,874,275

Fleet Services Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
REVENUE SOURCES					
Charges for Services	0	3,205,482	3,025,232	2,991,092	1,895,333
Miscellaneous Revenue	0	429,738	0	19,649	0
Other Sources	0	5,535,717	0	0	978,942
TOTAL REVENUE SOURCES	0	9,170,937	3,025,232	3,010,741	2,874,275
APPROPRIATIONS					
Maintenance	0	859,964	518,000	519,345	480,000
Administration	0	292,397	530,346	509,172	563,336
Capital Purchases	0	991,344	1,976,886	1,695,764	1,830,939
TOTAL APPROPRIATIONS	0	2,143,705	3,025,232	2,724,281	2,874,275

Fleet Services Fund

Revenue Detail

Revenue Detail

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
CHARGES FOR SERVICES					
34120 Fuel Surcharge	0	53,691	0	5,000	0
34120 Maintenance Fees	0	836,313	823,140	0	0
34120 Non Contract Maintenance Labor	0	44,808	0	520,000	754,947
34120 Lease Fees	0	2,239,592	1,969,587	1,969,587	908,148
34120 Non Contract Maintenance Parts	0	31,078	0	264,000	0
34120 Overhead/MRU Fee	0	0	232,505	232,505	232,238
TOTAL CHARGES FOR SERVICES	0	3,205,482	3,025,232	2,991,092	1,895,333
MISCELLANEOUS REVENUE					
36110 Interest on Investments	0	22,051	0	(9,718)	0
36130 Gain/ Loss Investments	0	13,196	0	(13,196)	0
36403 Sale of Furniture/Equipment	0	139,137	0	42,563	0
36404 Recovery from Losses	0	9,208	0	0	0
36609 Contributions/Donations	0	235,773	0	0	0
36906 Miscellaneous Reimbursement	0	9,808	0	0	0
36909 Other Income	0	565	0	0	0
TOTAL MISCELLANEOUS REVENUE	0	429,738	0	19,649	0
OTHER SOURCES					
38110 Transfer from General Fund	0	1,218,011	0	0	0
38131 Transfer from Cap'l Proj	0	40,617	0	0	0
38141 Transfer from Electric	0	178,899	0	0	0
38143 Transfer from Water	0	547,688	0	0	0
38891 Fund Balance Appropriated	0	0	0	0	978,942
39310 Contribution Rec'd from Gen Fund	0	3,543,553	0	0	0
39310 Contribution Rec'd from Water	0	6,651	0	0	0
39310 Contribution Rec'd from Wastewater	0	298	0	0	0
TOTAL OTHER SOURCES	0	5,535,717	0	0	978,942
TOTAL RESOURCES	0	9,170,937	3,025,232	3,010,741	2,874,275

Fleet Services Fund

Maintenance

Appropriations Detail

Appropriations Detail — Account # 510-5110-519

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	0	198,995	0	9,011	0
1410	Overtime	0	3,487	0	0	0
15xx	Bonuses/Incentives	0	3,575	0	0	0
1641	Vacation/Terms & Buyout	0	6,179	0	0	0
2110	FICA	0	15,112	0	690	0
221x	Retirement	0	22,118	0	3,038	0
23xx	Insurance	0	45,672	0	1,434	0
2410	Workers' Compensation	0	4,996	0	299	0
262x	Other Payroll Benefits	0	181	0	0	0
TOTAL PERSONAL SERVICES		0	300,315	0	14,472	0
OPERATING EXPENSES						
31xx	Professional Services	0	372	0	0	0
4010	Travel	0	18	0	0	0
41xx	Communication	0	132	0	330	0
4210	Postage	0	3	0	10	0
461x	Repairs & Maintenance- Vehicles	0	551,548	500,000	488,533	480,000
4932	FM Inventory Over/Short	0	4,206	0	0	0
5180	Minor Furniture/Equipment	0	3,448	0	0	0
5210	Operating Supplies	0	(221)	18,000	16,000	0
5215	Uniforms	0	143	0	0	0
TOTAL OPERATING EXPENSES		0	559,649	518,000	504,873	480,000
TOTAL GENERAL FUND APPROPRIATIONS		0	859,964	518,000	519,345	480,000

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	518,000	480,000	(38,000)	-7.34%
TOTALS	518,000	480,000	(38,000)	-7.34%

Values & Goals

Value: Excellence in All We Do

Goals:
- Establish a baseline level of service provided by the Fleet Services division
- Maintain a customer satisfaction rating of 8.5 out of 10 for the work Fleet Services performs

Value: Fiscal Responsibility

Goals:
- Reduce Fleet overhead cost by 5%
- Reduce Fleet size by 5%

Value: Professionalism

Goals:
- Optimize fleet technician work hours to 70% billable hours through scheduling of preventive and corrective maintenance
- Minimize vehicle out of service time during required preventive maintenance appointments

Major Accomplishments:
- Conducted an initial fleet conditions evaluation
- Restructured department billing to direct cost only; provided individual vehicle budget for all City divisions
- Operated and maintained two fueling sites

Performance Measures:

	2012-13	2013-14	2014-15
Technician billable hours/ total hours	N/A	75%	78%
Preventive maintenance out of service time	N/A	85 min	80 min
Customer service survey rating	N/A	95%	95%
Percent reduction of overhead cost	N/A	6%	5%
Percent reduction in Fleet vehicles	N/A	5%	3%

Personnel Schedule

Classification	2014	Change	2015	Amount
Administrative Assistant II	1.00	0.00	1.00	40,929
Fleet Manager	1.00	0.00	1.00	53,146
Lube Technician	0.00	1.00	1.00	22,421
Mechanic I	2.00	(1.00)	1.00	31,271
Mechanic II	3.00	0.00	3.00	116,167
Shop Supervisor	1.00	0.00	1.00	40,995
Total	**8.00**	**0.00**	**8.00**	**304,929**

Fleet Services Fund

Administration

Appropriations Detail

Appropriations Detail — Account # 510-5121-519

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	0	128,291	303,472	274,796	304,929
1410	Overtime	0	696	0	1,729	5,000
15xx	Bonuses/Incentives	0	2,070	0	0	0
1641	Vacation/Terms & Buyout	0	13,726	0	5,755	0
2110	FICA	0	10,686	21,628	20,532	22,215
221x	Retirement	0	17,026	44,983	43,548	39,949
23xx	Insurance	0	25,305	74,880	59,114	62,457
2410	Workers' Compensation	0	3,426	8,468	7,778	8,514
262x	Other Payroll Benefits	0	93	198	1,176	1,266
TOTAL PERSONAL SERVICES		0	201,319	453,629	414,428	444,330
OPERATING EXPENSES						
31xx	Professional Services	0	7,609	4,450	3,250	4,882
4010	Travel	0	147	110	110	200
41xx	Communication	0	2,005	1,200	1,500	968
4210	Postage	0	101	200	100	100
4310	Utilities	0	28,836	30,000	30,000	30,000
4510	Insurance	0	17,578	21,909	21,909	15,681
461x	Repairs & Maintenance- Vehicles	0	11,767	4,000	29,000	25,500
4620	Repairs & Maintenance- Building	0	5,218	5,000	5,500	5,000
4625	Repairs & Maintenance- Non-Build	0	488	500	500	500
46xx	Repairs & Maintenance- Equipment	0	3,107	3,460	3,210	3,310
4710	Printing & Binding	0	34	500	100	100
4911	Advertising- Other Ads	0	211	250	200	100
4932	FM Inventory Over/Short	0	14	0	1,207	0
5180	Minor Furniture/Equipment	0	2,445	3,000	3,000	2,200
5210	Operating Supplies	0	15,412	0	1,008	12,000
5215	Uniforms	0	1,253	1,915	1,200	1,200
5230	Fuel Purchases	0	16,011	19,183	14,000	14,000
5231	Generator Fuel	0	13,069	10,000	3,000	2,000
5410	Publications & Memberships	0	0	365	507	215
5520	Training	0	522	675	675	1,050
TOTAL OPERATING EXPENSES		0	125,827	106,717	119,976	119,006
OTHER USES						
9166	Transfer to Risk Management	0	0	0	4,768	0
9954	DSM Electric Contra	0	(34,749)	(30,000)	(30,000)	0
TOTAL OTHER USES		0	(34,749)	(30,000)	(25,232)	0
TOTAL GENERAL FUND APPROPRIATIONS		0	292,397	530,346	509,172	563,336

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	453,629	444,330	(9,299)	-2.05%
Operating Expenses	106,717	119,006	12,289	11.52%
Other Uses	(30,000)	0	30,000	-100.00%
TOTALS	530,346	563,336	32,990	6.22%

Significant Budget Changes:
The change in Other Uses is directly related to the elimination of the Electric demand side savings program. This program ran the City generators during peak hours. Removing this program resulted in the elimination of the DSM Electric contra.

Fleet Services Fund

Capital Projects

Appropriations Detail

Appropriations Detail — Account # 510-5199-519

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
PERSONAL SERVICES					
12xx Regular Salaries & Wages	0	10,081	0	447	0
2110 FICA	0	736	0	33	0
221x Retirement	0	1,397	0	70	0
23xx Insurance	0	2,738	0	72	0
2410 Workers' Compensation	0	338	0	14	0
262x Other Payroll Benefits	0	7	0	0	0
TOTAL PERSONAL SERVICES	0	15,297	0	636	0
OPERATING EXPENSES					
4911 Advertising- Other Ads	0	28	200	200	0
5910 Depreciation	0	991,344	820,426	820,426	820,426
TOTAL OPERATING EXPENSES	0	991,372	820,626	820,626	820,426
CAPITAL OUTLAY					
6410 Machinery & Equipment	0	137,550	0	0	0
6412 Fleet New	0	41,321	0	0	0
6413 Fleet Replace	0	483,374	547,000	789,382	906,513
6414 Fleet Refurbish	0	27,654	35,000	85,120	104,000
TOTAL CAPITAL OUTLAY	0	689,899	582,000	874,502	1,010,513
OTHER USES					
9160 Reserve/Future Capital	0	0	574,260	0	0
9999 WIP Contra	0	(705,224)	0	0	0
TOTAL OTHER USES	0	(705,224)	574,260	0	0
TOTAL GENERAL FUND APPROPRIATIONS	0	991,344	1,976,886	1,695,764	1,830,939

Appropriations Summary

	ADOPTED 2013-14	ADOPTED 2014-15	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	820,626	820,426	(200)	-0.02%
Capital Outlay	582,000	1,010,513	428,513	73.63%
Other Uses	574,260	0	(574,260)	-100.00%
TOTALS	1,976,886	1,830,939	(145,947)	-7.38%

Significant Budget Changes:
The reduction in Other Uses is directly related to the elimination of the Reserve/Future Capital for FY 15.

Fleet Services Fund

Project Schedule

Project Schedule

Description		Amount
Replacement Vehicles (906,513)		
Electric-	2006 Altec Bucket Truck (#4033)	171,091
	2002 Digger Derrick Truck (#425)	252,588
	2005 F350 Pickup (#4030)	37,734
Police-	Cruisers (5 @ $26,000 each)	130,000
Solid Waste-	2002 Side Load Lodal (#994)	245,000
Public Works-	1996 Kubota Tractor (#232)	70,100
Refurbish Vehicles/ Equipment (104,000)		
Fire-	2006 Fire Pumper Truck (#659)	85,000
Stormwater-	2002 Sterling Dump Truck (#750)	7,000
Electric-	2002 F350 4x4 (#495)	4,000
Water-	2002 F550 4x4 (#306)	4,000
	2002 F550 4x4 (#305)	4,000
Total		1,010,513

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RESOLUTION NO. 9470

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LEESBURG, FLORIDA, ADOPTING THE FISCAL YEAR 2014-15 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 2014-15 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 2014-15; 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 Fiscal Year 2014-15;

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

SECTION I.

Pursuant to Section 200.065, Florida Statues, and all other applicable laws, the following amounts for use by the various funds during Fiscal Year 2014-15 as reflected below, including all modifications or amendments made during this meeting, are hereby adopted as the budget for Fiscal Year 2014-15 for the City of Leesburg, Florida:

GENERAL FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Current Ad Valorem Taxes	
(Based on an assessed value of $1,118,529,923*4.3179 Mills*95% less CRA's)	4,367,378
Other Taxes	4,400,430
Licenses and Permits	153,300
Intergovernmental Revenue	2,133,615
Charges for Services	588,298
Fines and Forfeits	114,500
Miscellaneous Revenues	480,819
Total Estimated Revenues	12,238,340
Other Financing Sources:	
Transfers from other Funds	9,963,106
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	22,201,446
PROPOSED APPROPRIATIONS	
General Government	3,661,651
Public Safety	13,186,565
Physical Environment	76,120
Transportation	1,418,112
Economic Environment	173,409
Human Services	5,000
Culture/Recreation	2,956,628
Other Uses	327,881
Non Expenditures:	
Transfers to other Funds	396,080
TOTAL PROPOSED APPROPRIATIONS	22,201,446

HOUSING ASSISTANCE FUND

Miscellaneous Revenues	102,000
Other Financing Sources:	
Fund Balance Appropriated	37,342
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	139,342
PROPOSED APPROPRIATIONS	
Economic Environment	99,770
Non Expenditures:	
Transfers to other Funds	39,572
TOTAL PROPOSED APPROPRIATIONS	139,342

STORMWATER FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	1,445,700
Total Estimated Revenues	1,445,700
Other Financing Sources:	
Fund Balance Appropriated	489,028
Fund Balance Appropriated- Renewal & Replacement	75,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	2,009,728
PROPOSED APPROPRIATIONS	
Physical Environment	2,009,728
TOTAL PROPOSED APPROPRIATIONS	2,009,728

GREATER LEESBURG COMMUNITY REDEVELOPMENT AGENCY

ESTIMATED REVENUES AND OTHER RECEIPTS	
Current Ad Valorem Taxes	145,223
(Based on an assessed value of $35,402,841*4.3179 Mills*95%)	
Intergovernmental Revenue	179,690
Miscellaneous Revenues	1,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	325,913
PROPOSED APPROPRIATIONS	
Economic Environment	165,395
Non Expenditures:	
Reserve for Future Use	160,518
TOTAL PROPOSED APPROPRIATIONS	325,913

CARVER HEIGHTS COMMUNITY REDEVELOPMENT AGENCY

ESTIMATED REVENUES AND OTHER RECEIPTS	
Current Ad Valorem Taxes	75,615
(Based on an assessed value of $18,433,716*4.3179 Mills*95%)	
Intergovernmental Revenue	94,152
Total Estimated Revenues	169,767
Other Financing Sources:	
Transfers from other Funds	39,572
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	209,339
PROPOSED APPROPRIATIONS	
Economic Environment	4,846
Non Expenditures:	
Debt Service	204,493
TOTAL PROPOSED APPROPRIATIONS	209,339

US HWY 441/27 COMMUNITY REDEVELOPMENT AGENCY

ESTIMATED REVENUES AND OTHER RECEIPTS	
Other Financing Sources:	
Fund Balance Appropriated- Bond Proceeds	672,482
Fund Balance Appropriated	129,314
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	801,796
PROPOSED APPROPRIATIONS	
Economic Environment	3,314
Non Expenditures:	
Debt Service	798,482
TOTAL PROPOSED APPROPRIATIONS	801,796

DEBT SERVICE FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Other Financing Sources:	
Transfers from other Funds	2,134,609
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	2,134,609
PROPOSED APPROPRIATIONS	
Non Expenditures:	
Debt Service	2,132,645
Non Expenditures:	
Reserve for Future Use	1,964
TOTAL PROPOSED APPROPRIATIONS	2,134,609

CAPITAL PROJECTS FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Other Financing Sources:	
Transfers from other Funds	2,212,100
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	2,212,100
PROPOSED APPROPRIATIONS	
General Government	1,674,600
Transportation	512,500
Culture/Recreation	25,000
Non Expenditures:	
TOTAL PROPOSED APPROPRIATIONS	2,212,100

ELECTRIC FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	65,663,234
Miscellaneous Revenues	398,000
Other Sources	7,140,238
Total Estimated Revenues:	73,201,472
Other Financing Sources:	
Fund Balance Appropriated- Renewal & Replacement	1,850,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	75,051,472
PROPOSED APPROPRIATIONS	
Physical Environment	65,359,404
Non Expenditures:	
Transfers to other Funds	6,434,746
Debt Service	2,746,318
Reserves- Contributions to Retained Earnings	511,004
TOTAL PROPOSED APPROPRIATIONS	75,051,472

GAS FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	7,980,791
Miscellaneous Revenues	30,000
Other Sources	340,754
Total Estimated Revenues:	8,351,545
Other Financing Sources:	
Fund Balance Appropriated- Magnolia Townhomes Reserve	979,560
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	9,331,105
PROPOSED APPROPRIATIONS	
Physical Environment	6,356,149
Non Expenditures:	
Transfers to other Funds	2,090,336
Debt Service	390,958
Reserves- Contributions to Retained Earnings	493,662
TOTAL PROPOSED APPROPRIATIONS	9,331,105

WATER FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	7,521,252
Miscellaneous Revenues	21,300
Other Sources	30,000
Total Estimated Revenues:	7,572,552
Other Financing Sources:	
Fund Balance Appropriated	741,590
Fund Balance Appropriated- Impact Fees	165,000
Fund Balance Appropriated- Renewal & Replacement	807,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	9,286,142
PROPOSED APPROPRIATIONS	
Physical Environment	6,637,206
Non Expenditures:	
Transfers to other Funds	920,578
Debt Service	1,728,358
TOTAL PROPOSED APPROPRIATIONS	9,286,142

WASTEWATER FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	10,228,021
Total Estimated Revenues	10,228,021
Other Financing Sources:	
Fund Balance Appropriated- Renewal & Replacement	967,500
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	11,195,521
PROPOSED APPROPRIATIONS	
Physical Environment	8,800,765
Non Expenditures:	
Transfers to other Funds	810,612
Debt Service	1,525,580
Reserves- Contributions to Retained Earnings	58,564
TOTAL PROPOSED APPROPRIATIONS	11,195,521

COMMUNICATIONS FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	1,732,701
Miscellaneous Revenues	2,400
Total Estimated Revenues	1,735,101
Other Financing Sources:	
Fund Balance Appropriated	25,864
Fund Balance Appropriated- Renewal & Replacement	320,841
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	2,081,806
PROPOSED APPROPRIATIONS	
Physical Environment	1,803,040
Non Expenditures:	
Debt Service	228,766
Transfers to other Funds	50,000
TOTAL PROPOSED APPROPRIATIONS	2,081,806

SOLID WASTE FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	3,605,800
Miscellaneous Revenues	3,500
Other Financing Sources:	
Fund Balance Appropriated	259,081
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	3,868,381
PROPOSED APPROPRIATIONS	
Physical Environment	2,722,099
Non Expenditures:	
Transfers to other Funds	1,146,282
TOTAL PROPOSED APPROPRIATIONS	3,868,381

AIRPORT FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Licenses and Permits	3,500
Intergovernmental Revenue	1,949,099
Charges for Services	148,438
Miscellaneous Revenues	847,834
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	2,948,871
PROPOSED APPROPRIATIONS	
Transportation	2,938,141
Non Expenditures:	
Reserves- Contributions to Retained Earnings	10,730
TOTAL PROPOSED APPROPRIATIONS	2,948,871

POLICE PENSION FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Other Taxes	155,997
Miscellaneous Revenues	1,102,252
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,258,249
PROPOSED APPROPRIATIONS	
General Government	920,000
Non Expenditures:	
Reserves- Contributions to Fund Balance	338,249
TOTAL PROPOSED APPROPRIATIONS	1,258,249

FIRE PENSION FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Other Taxes	110,449
Miscellaneous Revenues	1,235,030
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,345,479
PROPOSED APPROPRIATIONS	
General Government	895,000
Non Expenditures:	
Reserves- Contributions to Fund Balance	450,479
TOTAL PROPOSED APPROPRIATIONS	1,345,479

GENERAL EMPLOYEE'S PENSION FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Miscellaneous Revenues	2,561,233
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	2,561,233
PROPOSED APPROPRIATIONS	
General Government	2,355,000
Non Expenditures:	
Reserves- Contributions to Fund Balance	206,233
TOTAL PROPOSED APPROPRIATIONS	2,561,233

HEALTH INSURANCE FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	5,739,668
Miscellaneous Revenues	81,200
Other Financing Sources:	
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	5,820,868
PROPOSED APPROPRIATIONS	
General Government	5,446,193
Non Expenditures:	
Reserves- Contributions to Fund Balance	374,675
TOTAL PROPOSED APPROPRIATIONS	5,820,868

WORKERS' COMPENSATION FUND	
ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	532,509
Other Financing Sources:	
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	532,509
PROPOSED APPROPRIATIONS	
General Government	532,509
TOTAL PROPOSED APPROPRIATIONS	532,509
RISK MANAGEMENT FUND	
ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	656,647
Other Financing Sources:	
Fund Balance Appropriated	69
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	656,716
PROPOSED APPROPRIATIONS	
General Government	656,716
TOTAL PROPOSED APPROPRIATIONS	656,716
FLEET SERVICES FUND	
ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	1,895,333
Other Financing Sources:	
Fund Balance Appropriated	978,942
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	2,874,275
PROPOSED APPROPRIATIONS	
General Government	2,874,275
TOTAL PROPOSED APPROPRIATIONS	2,874,275
DISCRETIONARY SALES TAX FUND	
ESTIMATED REVENUES AND OTHER RECEIPTS	
Other Taxes	1,774,229
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,774,229
PROPOSED APPROPRIATIONS	
Non Expenditures:	
Transfers to other Funds	1,619,369
Reserves- Contributions to Fund Balance	154,860
TOTAL PROPOSED APPROPRIATIONS	1,774,229
GAS TAX FUND	
ESTIMATED REVENUES AND OTHER RECEIPTS	
Other Taxes	763,905
Intergovernmental Revenue	160,088
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	923,993
PROPOSED APPROPRIATIONS	
Transportation	232
Non Expenditures:	
Transfers to other Funds	816,812
Reserves- Contributions to Fund Balance	106,949
TOTAL PROPOSED APPROPRIATIONS	923,993
BUILDING PERMITS FUND	
ESTIMATED REVENUES AND OTHER RECEIPTS	
Licenses and Permits	697,000
Charges for Services	1,500
Other Sources	2,140
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	700,640
PROPOSED APPROPRIATIONS	
Public Safety	512,369
Non Expenditures:	
Reserves- Contributions to Fund Balance	188,271
TOTAL PROPOSED APPROPRIATIONS	700,640

POLICE EDUCATION RECEIPTS FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Other Financing Sources:	
Fund Balance Appropriated	12,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	12,000
PROPOSED APPROPRIATIONS	
Public Safety	12,000
TOTAL PROPOSED APPROPRIATIONS	12,000

POLICE IMPACT FEES FUND

Other Financing Sources:	
Fund Balance Appropriated	63
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	63
PROPOSED APPROPRIATIONS	
Public Safety	63
TOTAL PROPOSED APPROPRIATIONS	63

RECREATION IMPACT FEES FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Other Financing Sources:	
Fund Balance Appropriated	25,079
TOTAL ESTIMATED REVENUE AND OTHER RECEIPTS	25,079
PROPOSED APPROPRIATIONS	
Culture/Recreation	79
Non Expenditures:	
Transfers to other Funds	25,000
TOTAL PROPOSED APPROPRIATIONS	25,079

ALL FUNDS

ESTIMATED REVENUES AND OTHER RECEIPTS	
Ad Valorem Taxes	4,588,216
Other Taxes	7,205,010
Licenses and Permits	853,800
Intergovernmental Revenue	4,516,644
Charges for Services	107,739,892
Fines and Forfeits	114,500
Miscellaneous Revenues	6,866,568
Other Sources	7,513,132
Total Estimated Revenues	139,397,762
Other Financing Sources:	
Fund Balance Appropriated- Renewal & Replacement	4,020,341
Fund Balance Appropriated- Bond Proceeds	672,482
Fund Balance Appropriated- Impact Fees	165,000
Fund Balance Appropriated- Magnolia Townhomes Reserve	979,560
Fund Balance Appropriated- Demand Side Management	0
Fund Balance Appropriated	2,698,372
Transfers from other Funds	14,349,387
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	162,282,904

ALL FUNDS (cont.)

PROPOSED APPROPRIATIONS	
General Government	19,015,944
Public Safety	13,710,997
Physical Environment	93,764,511
Transportation	4,868,985
Economic Environment	446,734
Human Services	5,000
Culture/Recreation	2,981,707
Other Uses	327,881
Non Expenditures:	
Transfers to other Funds	14,349,387
Debt Service	9,755,600
Reserve for Future Use	162,482
Reserves- Contributions to Fund Balance	1,819,716
Reserves- Contributions to Retained Earnings	1,073,960
TOTAL PROPOSED APPROPRIATIONS	162,282,904

SECTION II.

This resolution shall become effective October 1, 2014.

PASSED AND ADOPTED at a regular meeting of the City Commission of the City of Leesburg, Florida held the 22nd day of September 2014.

Mayor

ATTEST:

City Clerk

Capital Improvement Program

This capital improvement program includes the purchase of all capital items as well as major capital projects for all funds. The funding sources are identified by line and recapped at the end of the fund.

General Government

These items are included in general fund and the capital projects fund. Governmental Revenue is the funding source for general fund and the capital projects fund which also includes funding from grants and Gas tax.

INFORMATION TECHNOLOGY

Project #	W F #	Project Description	Funding Source	Amount
GFASST				
		Server/Switch	Governmental Revenue	10,000
		Copier/Fax/Scan	Governmental Revenue	19,000
		Total Information Technology Department		29,000

PUBLIC WORKS

Project #	W F #	Project Description	Funding Source	Amount
		Streets		
310051		Road Resurfacing	Gas Tax	512,500
		Facilities		
310051		Public Restroom Renovations	Transfer from Disc. Sales Tax	40,000
310051		Leesburg Wellness Center Roof	Transfer from Disc. Sales Tax	26,400
310051		Communications Building Roof	Transfer from Disc. Sales Tax	13,200
310051		Fire Station #64 Roof	Transfer from Disc. Sales Tax	40,000
310051		Palmetto St. Shuffleboard Resurfacing	Transfer from Disc. Sales Tax	40,000
310051		Palmetto St. Tennis Court Resurfacing	Transfer from Disc. Sales Tax	60,000
310051		Susan St. Master Plan Phase I	Transfer from Disc. Sales Tax	130,000
310051		Marina Dock Repairs	Transfer from Disc. Sales Tax	30,000
310051		ADA Compliance for Playgrounds/Facilities	Transfer from Disc. Sales Tax	25,000
310051		Pave Berry Park Parking Lot	Transfer from Disc. Sales Tax	40,000
310051		Venetian Gardens Master Plan Phase I (1,220,000)	Transfer from Disc. Sales Tax	190,000
			Transfer from Solid Waste Fund	772,500
			Transfer from Gas Fund	257,500
310051		Kids Korner	Transfer from Disc. Sales Tax	10,000
GFASST		Fire Station #61 HVAC unit	Governmental Revenue	5,000
GFASST		Center for the Arts HVAC unit	Governmental Revenue	5,000
GFASST		Police Department HVAC unit	Governmental Revenue	5,000
GFASST		Marina HVAC unit	Governmental Revenue	10,000
GFASST		Community Building HVAC unit	Governmental Revenue	22,000
GFASST		Pool Pump (Venetian Gardens)	Governmental Revenue	6,500
GFASST		Replace Refrigerator (Community Building)	Governmental Revenue	7,500
		Grounds		
GFASST		Signs for Downtown	Governmental Revenue	25,000
GFASST		Boom Lift	Governmental Revenue	25,475
GFASST		Thor Guard Lightning Protection (Pat Thomas)	Governmental Revenue	11,000
		Total Public Works Department		2,309,575

Capital Improvement Program (Continued)

Project #	W F #	Project Description	Funding Source	Amount
310081		Rails to Trails	Recreation Impact Fees	25,000
		Total Recreation Department		25,000
		Funding Source		
		Governmental Revenue		151,475
		Transfer from Discreationary Sales Tax		1,674,600
		Recreation Impact Fees		25,000
		Gas Tax		512,500
		Total General Government Funding Sources		2,363,575

Enterprise Funds

STORMWATER

Project #	W F #	Project Description	Funding Source	Amount
		Drainage Improvements		
140002		Miscellaneous Drainage Improvements	Stormwater Fees	50,000
		Stormwater Rehabs (810,000)		
140002		Oak Terrace Pond	Stormwater Fees	335,000
140002		Curbs, gutters & inlets	Stormwater Fees	50,000
140002		Enclose Ditch Lines	Stormwater Fees	325,000
140002		Conveyance Systems	Stormwater Fees	100,000
		Equipment		
140004		Camera Equipment	Stormwater Fees	75,000
		Total Stormwater Department		935,000
		Funding Source		
		Stormwater Fees		935,000
		Total Stormwater Funding Sources		935,000

Capital Improvement Program (Continued)

ELECTRIC

Project #	W F #	Project Description	Funding Source	Amount
410002	Various	Transformers (1,949,307)	Renewal & Replacement	445,000
			Customer Contribution	1,504,307
410003	Various	Capacitors	Renewal & Replacement	1,000
410004	Various	Distribution Lines (2,753,088)	Customer Contribution	2,319,338
			Renewal & Replacement	433,750
410005	Various	Sectionalizing Equipment (132,498)	Renewal & Replacement	45,000
			Customer Contribution	87,498
410006	Various	Lights (822,000)	Current Revenue	370,000
			Renewal & Replacement	452,000
410008	Various	Other equipment	Renewal & Replacement	38,000
410010	Various	Subdivisions (3,344,345)	Customer Contribution	3,229,095
			Renewal & Replacement	115,250
410011	Various	Reconductoring	Renewal & Replacement	150,000
410012	Various	Substations	Renewal & Replacement	70,000
		Total Electric Department		9,260,238
		Funding Source		
		Current Revenue		370,000
		Customer Contribution		7,140,238
		Renewal & Replacement		1,750,000
		Total Electric Funding Sources		9,260,238

Capital Improvement Program (Continued)

GAS

Project #	W F #	Project Description	Funding Source	Amount
420001	Various	Meters (92,812)		
		Regular meters	Current Revenue	27,629
			Customer Contribution	26,124
		ERT meters	Current Revenue	18,069
			Customer Contribution	20,990
420002		Mains (76,153)		
	Various	Dixie Ave/South Lake Ave	Customer Contribution	43,018
		Holland Park	Customer Contribution	33,135
420003	Various	Tools & Equipment	Current Revenue	8,000
420008	Various	Regulators (31,256)	Current Revenue	19,091
			Customer Contribution	12,165
420009	Various	Farm Tap/ Industrial Equip	Current Revenue	5,245
420010	Various	Services (173,892)	Current Revenue	9,070
			Customer Contribution	164,822
		Total Gas Department		387,358
		Funding Source		
		Current Revenue		87,104
		Customer Contribution		300,254
		Total Gas Funding Sources		387,358

Capital Improvement Program (Continued)

		Total Gas Funding Sources		387,358

WATER

Project #	W F #	Project Description	Funding Source	Amount
430002		Mains (253,000)		
	935174	Woodland Park	Renewal & Replacement	126,000
	935279	Thomas Avenue	Renewal & Replacement	127,000
430003		Tools & Equipment (70,000)		
	935288	Turnpike HSP #2 Rehab	Renewal & Replacement	20,000
	935292	Sodium Hypo Storage Tanks	Renewal & Replacement	20,000
	935284	Well #16 Rehab	Renewal & Replacement	30,000
430006		Plant & Storage (370,000)		
	872318	Sodium Hypochlorite Conversion	Renewal & Replacement	300,000
		HVAC Distribution Building	Renewal & Replacement	7,000
430012		Reuse Mains		
		Dixie Reuse Phase I & II	Current Revenue	800,212
		Total Water Department		1,430,212
		Funding Source		
		Current Revenue		800,212
		Renewal & Replacement		630,000
		Total Water Funding Sources		1,430,212

Capital Improvement Program (Continued)

WASTEWATER

Project #	W F #	Project Description	Funding Source	Amount
440002		Collecting Sewers (544,000)		
	935315	Rehab Lift Station 16B	Renewal & Replacement	125,000
	935319	Rehab Lift Station 22	Renewal & Replacement	75,000
	935431	Loves Point Slip Lining	Renewal & Replacement	70,000
	935430	Meadow St Main Line	Renewal & Replacement	100,000
	935416	Fountain Lake Main	Renewal & Replacement	150,000
	935443/1	Discharge pipes Lift Station 106H	Renewal & Replacement	12,000
	935443/2	Discharge pipes Lift Station 106L	Renewal & Replacement	12,000
440003		Other Equipment (209,500)		
	935451/1	Pump Package Lift Station 106K	Renewal & Replacement	12,000
	935451/2	Pump Package Lift Station 106R	Renewal & Replacement	12,000
	935125	Camera Truck Equipment	Renewal & Replacement	75,000
	935439	Influent Sampler	Renewal & Replacement	5,500
	935461	Generator Lift Station 63	Renewal & Replacement	35,000
	935460	Turnpike Reuse Generator	Current Revenue	70,000
440006		Treatment Plant (940,000)		
	935463	Reuse to Recycling Engineering	Current Revenue	35,000
	935568	Canal St Permit Renewal	Renewal & Replacement	75,000
	935582	Digester Pump Engineering	Current Revenue	30,000
	935586	Dewatering	Current Revenue	800,000
		Total Wastewater Department		1,693,500

Funding Source

Renewal & Replacement	758,500
Current Revenue	935,000

Capital Improvement Program (Continued)

COMMUNICATIONS

Project #	W F #	Project Description	Funding Source	Amount
450001	Various	New Customer Additions	Current Revenue	75,010
450002	Various	Fiber Relocations	Renewal & Replacement	300,841
450008	Various	Other Equipment (32,500)		
		Network Circuit Tester	Current Revenue	12,500
		Router Upgrades	Renewal & Replacement	20,000
		Total Communications Department		408,351
		Funding Source		
		Current Revenue		87,510
		Renewal & Replacement		320,841
		Total Communications Funding Sources		408,351

AIRPORT

Project #	W F #	Project Description	Funding Source	Amount
	934338	Taxiway A Final Alignment (Design) (275,000)	Federal Grant	247,500
			State Grant	22,000
			Current Revenue	5,500
	909011/4	Seaplane Ramp (1,250,000)	State Grant	1,084,000
			Current Revenue	166,000
	934399	Blast Fence (150,000)	State Grant	120,000
			Current Revenue	30,000
	743886/2	Airfield Lighting Upgrades (594,496)	State Grant	475,598
			Current Revenue	118,898
		Total Airport Department		2,269,496
		Funding Source		
		Federal Grant		247,500
		State Grant		1,701,598
		Current Revenue		320,398

Capital Improvement Program (Continued)

FLEET

Project #	W F #	Project Description	Funding Source	Amount
FLEET		Replacement Vehicles (906,513)		
	931386	Electric- 2006 Altec Bucket Truck (#4033)	Current Revenue	171,091
	931390	Electric- 2002 Digger Derrick Truck (#425)	Current Revenue	252,588
	931404	Electric- 2005 F350 Pickup (#4030)	Current Revenue	37,734
	VARIOUS	Police- Cruisers (5 @ $26,000 each)	Current Revenue	130,000
	931405	Solid Waste- 2002 Side Load Lodal (#994)	Current Revenue	245,000
	931406	Public Works- 1996 Kubota Tractor (#232)	Current Revenue	70,100
FLEET		Refurbish Vehicles/Equipment (104,000)		
	931407	Fire- 2006 Fire Pumper Truck (#659)	Current Revenue	85,000
	931408	Stormwater- 2002 Sterling Dump Truck (#750)	Current Revenue	7,000
	931409	Electric- 2002 F350 4x4 (#495)	Current Revenue	4,000
	931410	Water- 2002 F550 4x4 (#306)	Current Revenue	4,000
	931411	Water- 2002 F550 4x4 (#305)	Current Revenue	4,000
		Total Fleet Department		1,010,513
		Funding Source		
		Current Revenue		1,010,513
		Total Fleet Funding Sources		1,010,513

2014-15 PAYGRADES

Job Classification/Title	Pay Grade	Old Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
Accountant I	120		13.97	21.54	29,057.60	44,803.20
Accountant II	122		15.09	23.27	31,387.20	48,401.60
Accountant III	124		16.31	25.16	33,924.80	52,332.80
Accountant IV	126		17.63	27.18	36,670.40	56,534.40
Accounting Operations Supervisor	128		19.06	29.39	39,644.80	61,131.20
Accounting Specialist I	114		11.08	17.06	23,046.40	35,484.80
Administrative Assistant I	117		12.44	19.17	25,875.20	39,873.60
Administrative Assistant II	119		13.44	20.72	27,955.20	43,097.60
Airport Maintenance Technician	115		11.52	17.73	23,961.60	36,878.40
Airport Manager	129		19.82	30.56	41,225.60	63,564.80
Alternate Crossing Guard	999		8.17		16,989.23	
Apprentice Lineman	401		Included in apprentice standards			
Assistant City Manager- Economic Development	142		32.93	50.78	68,494.40	105,622.40
Assistant Customer Accounts Manager	126		17.63	27.18	36,670.40	56,534.40
Assistant Director of Human Resources	135		25.05	38.61	52,104.00	80,308.80
Assistant Director of Public Works	135		25.05	38.61	52,104.00	80,308.80
Athletic Supervisor	123		15.69	24.19	32,635.20	50,315.20
Benefits & Compensation Coordinator	123		15.69	24.19	32,635.20	50,315.20
Book Store Manager	999		8.17		16,989.23	
Budget Analyst	124		16.31	25.16	33,924.80	52,332.80
Budget Manager	136		26.05	40.15	54,184.00	83,512.00
Building Inspector II	124		16.31	25.16	33,924.80	52,332.80
Building Inspector III	128		19.06	29.39	39,644.80	61,131.20
Building Official	135		25.05	38.61	52,104.00	80,308.80
Business Analyst	123		15.69	24.19	32,635.20	50,315.20
Buyer	120		13.97	21.54	29,057.60	44,803.20
Chief Plant Operator	130		20.61	31.77	42,868.80	66,081.60
City Clerk	137		27.09	41.76	56,347.20	86,860.80
Clerical Assistant	111		9.87	15.18	20,529.60	31,574.40
Code Enforcement Officer	121		14.52	22.39	30,201.60	46,571.20
Communications Maintenance Supervisor	130		20.61	31.77	42,868.80	66,081.60
Communications Manager	136		26.05	40.15	54,184.00	83,512.00
Communications NOC Technician	127		18.33	28.28	38,126.40	58,822.40
Communications Operations Manager	131		21.43	33.03	44,574.40	68,702.40
Communications Technician I	121		14.52	22.39	30,201.60	46,571.20
Community Development Director	139		29.29	45.16	60,923.20	93,932.80
Computer System Analyst	128		19.06	29.39	39,644.80	61,131.20
Computer Technician	123		15.69	24.19	32,635.20	50,315.20
Contract Supervisor	L4		34.01	39.02	70,740.80	81,161.60
Crew Leader	127		18.33	28.28	38,126.40	58,822.40
Customer Accounts Manager	132		22.28	34.34	46,342.40	71,427.20
Customer Relations Specialist	117		12.44	19.17	25,875.20	39,873.60
Customer Relations Supervisor	121		14.52	22.39	30,201.60	46,571.20
Customer Service Operations Supervisor	121		14.52	22.39	30,201.60	46,571.20
Customer Service Specialist	115		11.52	17.73	23,961.60	36,878.40
Deputy City Clerk I	120		13.97	21.54	29,057.60	44,803.20
Deputy Director of Public Works	137		27.09	41.76	56,347.20	86,860.80
Deputy Finance Director	139		29.29	45.16	60,923.20	93,932.80
Deputy Fire Chief	139		29.29	45.16	60,923.20	93,932.80
Development Review Coordinator	130		20.61	31.77	42,868.80	66,081.60
Director of Electric	147		40.04	61.68	83,283.20	128,294.40
Director of Housing & Economic Development	137		27.09	41.76	56,347.20	86,860.80
Director of Human Resources	142		32.93	50.78	68,494.40	105,622.40
Director of Public Works	144		35.60	54.93	74,048.00	114,254.40
Distribution Foreman	127		18.33	28.28	38,126.40	58,822.40
Distribution Technician	116		11.97	18.45	24,897.60	38,376.00
Electric Line Crew Leader	L4		34.01	39.02	70,740.80	81,161.60
Electric Lineman	L2		25.05	36.34	52,104.00	75,587.20
Electric Meter Supervisor	135		25.05	38.61	52,104.00	80,308.80
Electric Senior Systems Operator	133		23.17	35.71	48,193.60	74,276.80

2014-15 PAYGRADES (Continued)

Job Classification/Title	Pay Grade	Old Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
Electric Senior Systems Operator/NERC Comp	133		23.17	35.71	48,193.60	74,276.80
Electric Service Planner	131		21.43	33.03	44,574.40	68,702.40
Electric Service Planning Supervisor	135		25.05	38.61	52,104.00	80,308.80
Electric Service Technician	L3		26.05	37.59	54,184.00	78,187.20
Electric Substation Supervisor	135		25.05	38.61	52,104.00	80,308.80
Electric Substation Technician I	127		18.33	28.28	38,126.40	58,822.40
Electric Substation Technician II	134		24.09	37.13	50,107.20	77,230.40
Electric Superintendent	139		29.29	45.16	60,923.20	93,932.80
Electric System Operator	131		21.43	33.03	44,574.40	68,702.40
Electric System Operator Manager	137		27.09	41.76	56,347.20	86,860.80
Electric Technician II	122		15.09	23.27	31,387.20	48,401.60
Emergency Services Dispatch Manager	124		16.31	25.16	33,924.80	52,332.80
Emergency Services Dispatcher I	117		12.44	19.17	25,875.20	39,873.60
Emergency Services Dispatcher II	118		12.93	19.93	26,894.40	41,454.40
Emergency Services Dispatcher III	120		13.97	21.54	29,057.60	44,803.20
Evidence Technician	114		11.08	17.06	23,046.40	35,484.80
Executive Assistant/Administrative Aide I	122		15.09	23.27	31,387.20	48,401.60
Executive Assistant/Administrative Aide II	124		16.31	25.16	33,924.80	52,332.80
Facilities Maintenance Manager	130		20.61	31.77	42,868.80	66,081.60
Finance Director	142		32.93	50.78	68,494.40	105,622.40
Financial Reporting Manager	135		25.05	38.61	52,104.00	80,308.80
Fire Battalion Chief *	532		17.90	27.58	52,124.80	80,312.96
Fire Captain	134		24.09	37.13	50,107.20	77,230.40
Fire Chief	140		30.46	46.96	63,356.80	97,676.80
Fire Lieutenant *	529		16.45	25.11	47,902.40	73,120.32
Fire Lieutenant/Paramedic *	530		18.24	26.97	53,114.88	78,536.64
Firefighter EMT*	520		11.75	17.83	34,216.00	51,920.96
Firefighter Eng/Paramedic *	526		15.42	22.61	44,903.04	65,840.32
Firefighter/Engineer *	524		13.63	20.74	39,690.56	60,394.88
Firefighter/Paramedic *	522		13.54	19.71	39,428.48	57,395.52
Fleet Manager	130		20.61	31.77	42,868.80	66,081.60
Gas Compliance Specialist	121		14.52	22.39	30,201.60	46,571.20
Gas Director	139		29.29	45.16	60,923.20	93,932.80
Gas Distribution Coordinator	120		13.97	21.54	29,057.60	44,803.20
Gas Maintenance Techician	116		11.97	18.45	24,897.60	38,376.00
Gas Service Technician	123		15.69	24.19	32,635.20	50,315.20
GIS Analyst	130		20.61	31.77	42,868.80	66,081.60
GIS Manager	132		22.28	34.34	46,342.40	71,427.20
GIS Planning Specialist	124		16.31	25.16	33,924.80	52,332.80
GIS Technician	123		15.69	24.19	32,635.20	50,315.20
GIS Utility Specialist I	126		17.63	27.18	36,670.40	56,534.40
Groundsman	L1		11.97	18.45	24,897.60	38,376.00
Heavy Equipment Operator	117		12.44	19.17	25,875.20	39,873.60
Help Desk Manager	132		22.28	34.34	46,342.40	71,427.20
Human Resources Analyst	122		15.09	23.27	31,387.20	48,401.60
Industrial Pretreatment Inspector	121		14.52	22.39	30,201.60	46,571.20
Industrial Waste Monitoring (IWM) Technician	117		12.44	19.17	25,875.20	39,873.60
Information Technology Director	144	139	35.60	54.93	74,048.00	114,254.40
Internet Programmer	130		20.61	31.77	42,868.80	66,081.60
IT Network Manager	136		26.05	40.15	54,184.00	83,512.00
Lead Plant Operator	127		18.33	28.28	38,126.40	58,822.40
Librarian	120		13.97	21.54	29,057.60	44,803.20
Library Adult Services Supervisor	122		15.09	23.27	31,387.20	48,401.60
Library Assistant	109		9.14	14.05	19,011.20	29,224.00
Library Assistant/Adult Services	114		11.08	17.06	23,046.40	35,484.80
Library Director	139		29.29	45.16	60,923.20	93,932.80
Library Page	105		8.15	12.03	16,952.00	25,022.40
Library Page Temp	105		8.15	12.03	16,952.00	25,022.40
Library Program Coordinator	120		13.97	21.54	29,057.60	44,803.20
Library Support Services Manager	125		16.96	26.15	35,276.80	54,392.00

2014-15 PAYGRADES (Continued)

Job Classification/Title	Pay Grade	Old Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
Library Youth Services Supervisor	122		15.09	23.27	31,387.20	48,401.60
Lift Station Mechanic	117		12.44	19.17	25,875.20	39,873.60
Lube Technician	112		10.26	15.78	21,340.80	32,822.40
Maintenance Supervisor	130		20.61	31.77	42,868.80	66,081.60
Maintenance Worker I	111		9.87	15.18	20,529.60	31,574.40
Maintenance Worker II	113		10.66	16.41	22,172.80	34,132.80
Mechanic I	117		12.44	19.17	25,875.20	39,873.60
Mechanic II	119		13.44	20.72	27,955.20	43,097.60
Meter Technician	127		18.33	28.28	38,126.40	58,822.40
Mobile Equipment Operator I	113		10.66	16.41	22,172.80	34,132.80
Mobile Equipment Operator II	115		11.52	17.73	23,961.60	36,878.40
Network Systems Analyst I	130		20.61	31.77	42,868.80	66,081.60
Network Systems Analyst II	132		22.28	34.34	46,342.40	71,427.20
Network Technician I	123		15.69	24.19	32,635.20	50,315.20
Nursery Technician	117		12.44	19.17	25,875.20	39,873.60
Office Specialist	114		11.08	17.06	23,046.40	35,484.80
Operations Supervisor	130		20.61	31.77	42,868.80	66,081.60
Payroll Administrator	122		15.09	23.27	31,387.20	48,401.60
Plans Examiner II	129		19.82	30.56	41,225.60	63,564.80
Plant Manager	137		27.09	41.76	56,347.20	86,860.80
Plant Mechanic	114		11.08	17.06	23,046.40	35,484.80
Police Captain	134		24.09	37.13	50,107.20	77,230.40
Police Chief	142		32.93	50.78	68,494.40	105,622.40
Police Corporal **	304		18.33	28.28	40,509.30	62,498.80
Police Detective **	300		16.25	24.19	35,912.50	53,459.90
Police Detective Corporal **	304		18.33	28.28	40,509.30	62,498.80
Police Detective Sergeant **	306		19.06	29.39	42,122.60	64,951.90
Police Interns	403		14.95	16.47	31,096.00	34,257.60
Police Lieutenant **	308		20.61	31.77	45,548.10	70,211.70
Police Major	135		25.05	38.61	52,104.00	80,308.80
Police Officer **	300		16.25	24.19	35,912.50	53,459.90
Police Reserve Officer	999		8.17		16,989.23	
Police Sergeant **	306		19.06	29.39	42,122.60	64,951.90
Project Manager I	127		18.33	28.28	38,126.40	58,822.40
Public Information Officer	135		25.05	38.61	52,104.00	80,308.80
Purchasing Manager	135		25.05	38.61	52,104.00	80,308.80
Records Section Supervisor	120		13.97	21.54	29,057.60	44,803.20
Recreation Director	139		29.29	45.16	60,923.20	93,932.80
Recreation Manager	130		20.61	31.77	42,868.80	66,081.60
School Crossing Guard	999		8.17		16,989.23	
Senior Buyer	124		16.31	25.16	33,924.80	52,332.80
Senior Detective **	302		16.96	26.15	37,481.60	57,791.50
Senior Planner	130		20.61	31.77	42,868.80	66,081.60
Senior Police Officer **	302		16.96	26.15	37,481.60	57,791.50
Senior Systems Analyst	135		25.05	38.61	52,104.00	80,308.80
Shop Supervisor	124		16.31	25.16	33,924.80	52,332.80
Solid Waste Manager	130		20.61	31.77	42,868.80	66,081.60
Solid Waste Operator I	113		10.66	16.41	22,172.80	34,132.80
Solid Waste Operator II	115		11.52	17.73	23,961.60	36,878.40
Solid Waste Operator III	117		12.44	19.17	25,875.20	39,873.60
Solid Waste Operator IV	119		13.44	20.72	27,955.20	43,097.60
Solid Waste Supervisor	127		18.33	28.28	38,126.40	58,822.40
Street Supervisor	123		15.69	24.19	32,635.20	50,315.20
Surge Suppression Technician	117		12.44	19.17	25,875.20	39,873.60
System Admin/Security Officer	132		22.28	34.34	46,342.40	71,427.20
Systems Analyst I	128		19.06	29.39	39,644.80	61,131.20
Systems Analyst II	130		20.61	31.77	42,868.80	66,081.60
Trades Technician	117		12.44	19.17	25,875.20	39,873.60

2014-15 PAYGRADES (Continued)

Job Classification/Title	Pay Grade	Old Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
Utility Billing Specialist I	114		11.08	17.06	23,046.40	35,484.80
Utility Billing Specialist II	117		12.44	19.17	25,875.20	39,873.60
Utility Inspector	118		12.93	19.93	26,894.40	41,454.40
Utility Locator	115		11.52	17.73	23,961.60	36,878.40
Utility Service Technician	115		11.52	17.73	23,961.60	36,878.40
Warehouse Specialist	114		11.08	17.06	23,046.40	35,484.80
Warehouse Supervisor	120		13.97	21.54	29,057.60	44,803.20
Wastewater Mechanic	118		12.93	19.93	26,894.40	41,454.40
Wastewater Operator A	124		16.31	25.16	33,924.80	52,332.80
Wastewater Operator Apprentice	116		11.97	18.45	24,897.60	38,376.00
Wastewater Operator B	121		14.52	22.39	30,201.60	46,571.20
Wastewater Operator C	119		13.44	20.72	27,955.20	43,097.60
Wastewater/Water Dual Operator A	128		19.06	29.39	39,644.80	61,131.20
Wastewater/Water Dual Operator A/B	126		17.63	27.18	36,670.40	56,534.40
Wastewater/Water Dual Operator A/C	125		16.96	26.15	35,276.80	54,392.00
Wastewater/Water Dual Operator B	125		16.96	26.15	35,276.80	54,392.00
Wastewater/Water Dual Operator B/C	123		15.69	24.19	32,635.20	50,315.20
Wastewater/Water Dual Operator C	120		13.97	21.54	29,057.60	44,803.20
Water Operator A	124		16.31	25.16	33,924.80	52,332.80
Water Operator Apprentice	116		11.97	18.45	24,897.60	38,376.00
Water Operator B	121		14.52	22.39	30,201.60	46,571.20
Water Operator B/Cross Connection	121		14.52	22.39	30,201.60	46,571.20
Water Operator C	119		13.44	20.72	27,955.20	43,097.60

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 $600 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

Building Inspectors that obtain their Fire Inspection certification will receive a 10% increase in pay

* Annual salary for firefighters are calculated at 2912 hours/year rather than the standard 2080 hours/year.

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

2014-15 Part Time Staff Rates

Title	Pay Grade	Rate Per Game	Rate Per Hour
Official 1	260	18.90	N/A
Adult Volleyball Referee			
Youth Basketball Referee			
Adult Soccer Referee			
Youth Soccer Referee			
Adult Softball Umpire			
Official 2	264	21.00	N/A
Youth Football Referee			
Adult Football Referee			
Official 3	267	28.35	N/A
Cap Baseball/Softball Umpire			
Minors Baseball Umpire			
Little Miss Softball Umpire			
Jr. Miss Softball Umpire			

2014-15 PAYGRADES (Continued)

2014-15 Part Time Staff Rates (cont.)

Title	Pay Grade	Rate Per Game	Rate Per Hour
Official 4	261	37.80	N/A
Majors Baseball Umpire			
Sr. Miss Softball Umpire			
Prep Softball Umpire			
Adult Basketball Referee			
Official 5	268	47.25	N/A
Babe Ruth Baseball Umpire			
Scorekeeper	263	N/A	9.45
Youth & Adult Football Scorekeeper			
Youth & Adult Basketball Scorekeeper			
Youth Baseball Scorekeeper			
Youth & Adult Softball Scorekeeper			
Youth & Adult Volleyball Scorekeeper			
Start Smart Instructors			
Football Chain Gang	266	N/A	8.33
Day Camp Staff			
Director	285	N/A	15.75
Assistant director	286	N/A	12.60
Counselors	284	9.27	9.45
Pool Staff			
Manager	250	N/A	11.03
Lifeguard	253	N/A	8.33
Lifeguar-Head	255	N/A	9.71
Water Safety Instructor	252	N/A	8.66
Lightning Summer Help Temp	999	N/A	8.33
Summer Help	999	N/A	8.33
College Help	999	N/A	9.45
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 positions scale.

2014-15 PAYGRADES (Continued)

Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
L1	11.97	18.45	24,897.60	38,376.00
L2	25.05	36.34	52,104.00	75,587.20
L3	26.05	37.59	54,184.00	78,187.20
L4	34.01	39.02	70,740.80	81,161.60
101	7.93	10.30	16,494.40	21,424.00
102	7.93	10.71	16,494.40	22,276.80
103	7.93	11.14	16,494.40	23,171.20
104	7.93	11.58	16,494.40	24,086.40
105	8.15	12.03	16,952.00	25,022.40
106	8.14	12.51	16,931.20	26,020.80
107	8.46	13.00	17,596.80	27,040.00
108	8.79	13.51	18,283.20	28,100.80
109	9.14	14.05	19,011.20	29,224.00
110	9.50	14.61	19,760.00	30,388.80
111	9.87	15.18	20,529.60	31,574.40
112	10.26	15.78	21,340.80	32,822.40
113	10.66	16.41	22,172.80	34,132.80
114	11.08	17.06	23,046.40	35,484.80
115	11.52	17.73	23,961.60	36,878.40
116	11.97	18.45	24,897.60	38,376.00
117	12.44	19.17	25,875.20	39,873.60
118	12.93	19.93	26,894.40	41,454.40
119	13.44	20.72	27,955.20	43,097.60
120	13.97	21.54	29,057.60	44,803.20
121	14.52	22.39	30,201.60	46,571.20
122	15.09	23.27	31,387.20	48,401.60
123	15.69	24.19	32,635.20	50,315.20
124	16.31	25.16	33,924.80	52,332.80
125	16.96	26.15	35,276.80	54,392.00
126	17.63	27.18	36,670.40	56,534.40
127	18.33	28.28	38,126.40	58,822.40
128	19.06	29.39	39,644.80	61,131.20
129	19.82	30.56	41,225.60	63,564.80
130	20.61	31.77	42,868.80	66,081.60
131	21.43	33.03	44,574.40	68,702.40
132	22.28	34.34	46,342.40	71,427.20
133	23.17	35.71	48,193.60	74,276.80
134	24.09	37.13	50,107.20	77,230.40
135	25.05	38.61	52,104.00	80,308.80
136	26.05	40.15	54,184.00	83,512.00
137	27.09	41.76	56,347.20	86,860.80
138	28.17	43.43	58,593.60	90,334.40
139	29.29	45.16	60,923.20	93,932.80
140	30.46	46.96	63,356.80	97,676.80
141	31.67	48.83	65,873.60	101,566.40
142	32.93	50.78	68,494.40	105,622.40
143	34.24	52.82	71,219.20	109,865.60
144	35.60	54.93	74,048.00	114,254.40
145	37.02	57.11	77,001.60	118,788.80
146	38.50	59.30	80,080.00	123,344.00
147	40.04	61.68	83,283.20	128,294.40
148	41.61	64.22	86,548.80	133,577.60

2014-15 PAYGRADES (Continued)

Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
300	16.25	24.19	35,912.50	53,459.90
302	16.96	26.15	37,481.60	57,791.50
304	18.33	28.28	40,509.30	62,498.80
306	19.06	29.39	42,122.60	64,951.90
308	20.61	31.77	45,548.10	70,211.70
401	17.81	25.39	37,044.80	52,811.20
402	9.43	15.00	27,460.16	43,680.00
403	14.95	16.47	31,096.00	34,257.60
520	11.75	17.83	34,216.00	51,920.96
521	9.36	14.26	27,256.32	41,525.12
522	13.54	19.71	39,428.48	57,395.52
524	13.63	20.74	39,690.56	60,394.88
526	15.42	22.61	44,903.04	65,840.32
527	24.70	36.90	71,926.40	107,452.80
528	22.29	34.37	64,908.48	100,085.44
529	16.45	25.11	47,902.40	73,120.32
530	18.24	26.97	53,114.88	78,536.64
532	17.90	27.58	52,124.80	80,312.96
999	8.17		16,989.23	

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ELEMENT/OBJECT CODES

PERSONAL SERVICES
Salaries and Wages (1XXX)

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

Fringes (2XXX)
2110 FICA - employer portion of social security and Medicare taxes
221x Retirement - City's contribution to the appropriate pension plan and contribution to defined benefit plan
231x Health insurance - City's portion of health and life insurance premiums
2410 Workers' compensation - payments to workers' compensation fund
26xx Other Payroll Benefits- employer portion of deferred compensation, wellness facilities, car allowances and cell phone stipend

OPERATING EXPENSES

Professional and Contractual Services (3XXX)
3110 Professional services - architects, appraisals, attorneys, bond rating companies, veterinarians
3111 Medical services – employee assistance program, random drug testing only,
3112 Pre-employment physical and psychological testing
3130 Engineering services
3210 Auditing
3410 Contractual services - contracts with outside agents

Other Operating Expenses (4XXX)
4010 Travel - hotel, meals, tolls, parking, and incidental travel expenses
4110 Communication - telephone, cellular and mobile phones
4210 Postage - freight, postage
4310 Utilities - electric, gas, water, wastewater, sanitation, communications stormwater expenses
4410 Rentals
4415 Fleet Lease charges
4510 Insurance
4610 Repairs/Maintenance - vehicles and heavy equipment
4611 Fleet Maintenance charges
4612 Repairs/Maintenance - machinery and equipment
4615 Fleet Overhead MRU charge
4620 Repairs/Maintenance – buildings
4625 Repairs/Maintenance – other than buildings (OTB)
4630 Repairs/Maintenance - communication equipment

ELEMENT/OBJECT CODES (Continued)

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

Material and Supplies (5XXX)
5180 Minor furniture and equipment - items less than $5,000 (over $5,000-see 6410),
5210 Operating supplies - consumed in the conduct of operations
5215 Uniforms and shoes
5230 Fuel purchases
5410 Publications and membership
5520 Training
5910 Depreciation expense

CAPITAL OUTLAY

Capital (6XXX)
6110 Land – purchase of land
6210 Building - purchase or construction of office or storage building, including improvements and upgrades to the structure or building
6310 Improvements other than buildings - curbs, docks, fences, landscape, parking lots, athletic fields
6410 Machinery and equipment - purchase of an item over $5.000 (parts under $5,000-see 5180)

DEBT SERVICE

71xx Principal payments
72xx Interest payments
73xx Debt Service Fees

GRANTS & AIDS

82xx Donations to Others- Civic Funding, Sign Grant Program, contributions

OTHER USES

91xx Transfers to Other Funds
9150 R&R Reserves- funds that can be used for unanticipated R&R repairs
9160 Reserve/Future Use- revenues exceed expenditures in the Enterprise Funds, amount that should go into fund balance at year end
9941 Utilities Allocation- funds transferred from the utilities for services provided by the General Fund
995x Contra Expense- repayment for services provided
9940 Reserve for Employee Benefits- revenues exceed expenditures in the Pension Trust Funds, Health Insurance and Workers Compensation Funds
9990 Contingency Fund- provided to the City Manager to use at his discretion for unanticipated expenses

GLOSSARY OF ACRONYMS

AL	Allocated
ALS	Advanced Life Support
AMR	Automated Meter Readers
APPA	American Public Power Association
ARRA	American Recovery & Reinvestment
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
GDPIPDI	Gross Domestic Product Implicit Price Deflator Index
GO	General Obligation
GPS	Global Positioning Satellite
H2S	Hydrogen Sulfide
HSP	High Service Pump
IBNR	Incurred But Not Reported
ICE	US Immigration & Customs Enforcement
ICMA	International City Management Association
IP	Industrial Pretreatment
IPP	Industrial Pretreatment Program
IRS	Internal Revenue Service
ISO	Insurance Services Office
IT	Information Technology
IVR	Interactive Voice Response
ISBA	Interlocal Service Boundary Agreement
LEAP	Leesburg Enterprise Aerospace Plan
LF	Linear Foot
LGIP	Local Government Investment Pools
LHS	Leesburg High School
LMMI	Low, Moderate and Middle Income
LSCC	Lake Sumter Community College
MG	Millions Gallons
MGD	Million Gallons per Day
MS4	Municipal Separate Storm Sewer System

GLOSSARY OF ACRONYMS (Continued)

MWTP	Main Water Treatment Plant
MPO	Metropolitan Planning Organization
NDB	Non Directional Beacon
NERC	North American Electric Reliability Corporation
NPDES	National Pollution Discharge Elimination System
NOV	Notice of Violations
NPDES	National Pollutant Discharge Elimination System
NSF	Non Sufficient Funds
NSP	Neighborhood Stabilization Program
O&M	Operations & Maintenance
OSHA	Occupational Safety & Health Administration
P&Z	Planning & Zoning
PBX	Private Branch Exchange
PEF	Progress Energy- Florida
POOL	Purchasing Officers of Lake
PPC	Public Protection Classification
PPO	Preferred Provider Organization
PSC	Public Service Commission
PTO	Paid Time Off
RFP	Request for Proposal
SAFER	Staffing for Adequate Fire & Emergency Response
SBA	Small Business Association
SBDC	Small Business Development Center
SCADA	Supervisory Control and Data Acquisition
SCBA	Self Contained Breathing Apparatus
SGIG	Smart Grid Investment Grant
SMS	Short Message System
SOP	Standard Operating Procedure
TIF	Tax Increment Financing
TMDL	Total Maximum Daily Load
TRIM	Truth in Millage
TSS	Total Suspended Solids
TWWTP	Turnpike Wastewater Treatment Plant
UCF	University of Central Florida
USSSA	United States Specialty Sports Association
VoIP	Voice Over Internet Protocol
VT	Voltage Transformer
WA	Water
WRF	Water Reclamation Facility
WWT	Wastewater
WWTF	Wastewater Treatment Facility
WWTP	Wastewater Treatment Plant

GLOSSARY OF BUDGETARY TERMS

ACCRUAL BASIS - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

AD VALOREM TAXES - Taxes based on value. A tax levied by local government on the assessed value of real property. This tax is commonly referred to as "property tax."

AMENDMENT - A change to an adopted budget that has been approved by the Leesburg City Commission which may increase or decrease a fund total.

AMORTIZATION - (1) Gradual reduction or liquidation of the balance of an intangible asset or liability according to specified times and amounts. (2) Provision for the extinguishment of a debt by means of periodic payments.

APPROPRIATION - A specific amount of money authorized by the City Commission for the purchase of goods and services or incurs obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

ASSESSED VALUATION - A valuation established by the Lake County Property Appraiser for real estate or other property to establish a basis for levying property taxes.

AVAILABLE - Revenue that is collectible within current period, or soon after, to pay liabilities of the current period.

BALANCE SHEET – Basic financial statement, usually accompanied by disclosures that describe the basis of accounting used in its preparation and presentation of a specified date the entity's assets, liabilities and the equity of it's owners. Also known as a "Statement of Financial Condition" or a "Statement of Net Asset" (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 - Account 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 government 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.

I**NFRASTRUCTURE** - 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; include 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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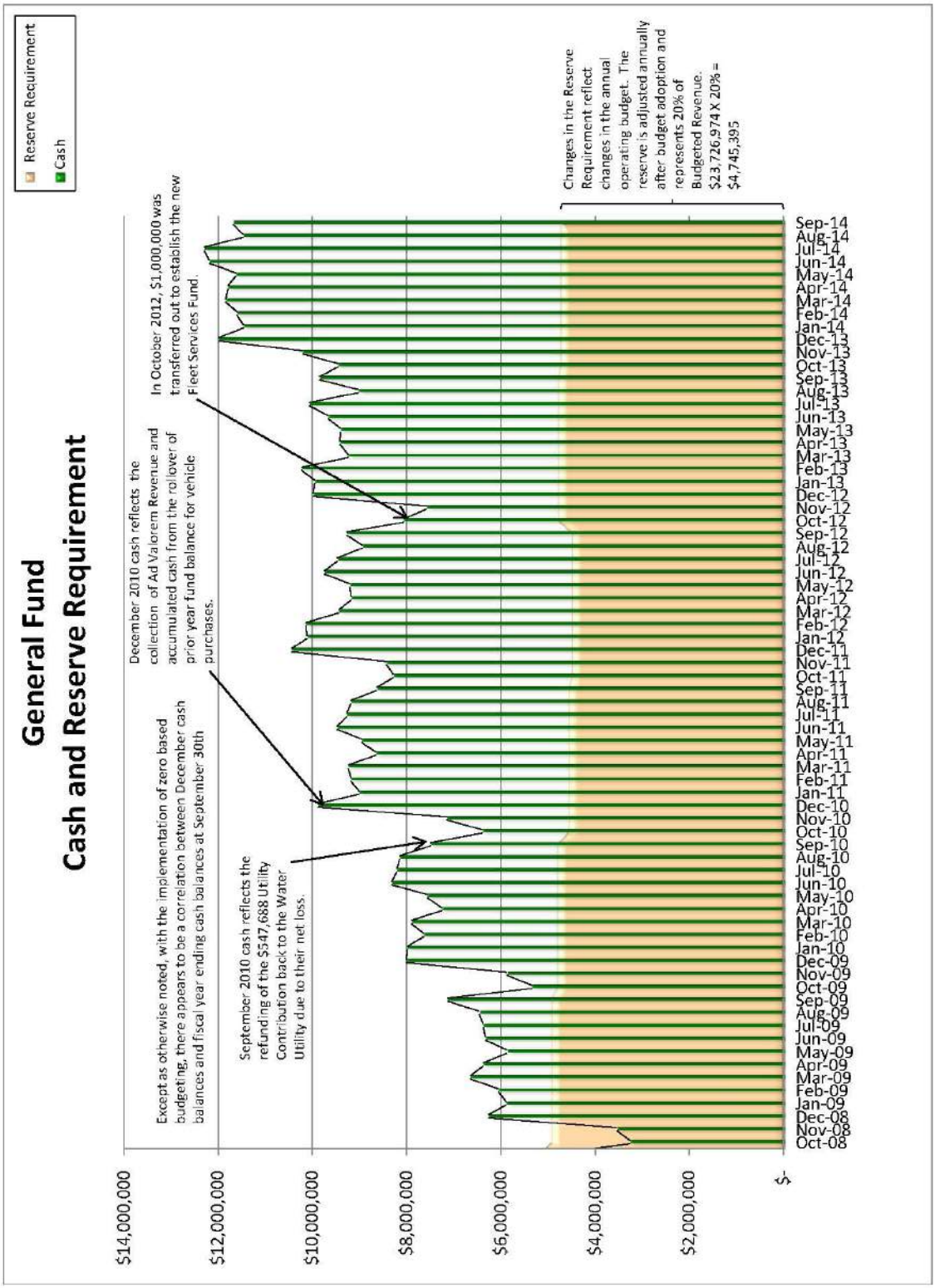
Cost Allocation for Fiscal Year 2014-15

Department		UT Exp #	Amount Budgeted	Allocation Methodology	Utility/ Special Rev Allocation	Electric %	Electric Amount	Gas %	Gas Amount	Water %	Water Amount	Wastewater %	Wastewater Amount	Communications %	Communications Amount	Solid Waste %	Solid Waste Amount	Stormwater %	Stormwater Amount	Building Permits %	Building Permits Amount	Airport %	Airport Amount	General Fund %	General Fund Amount
City Commission	1111	5001	**138,499**	Chgs for Svc/Revenue	50%	22%	30,461	4%	5,810	7%	9,511	9%	12,934	2%	2,191	3%	4,560	1.32%	1,828	0.64%	881	0.77%	1,072	50%	69,250
City Manager	1221	5002	**590,584**	Chgs for Svc/Revenue	65%	29%	168,861	5%	32,207	9%	52,725	12%	71,700	2%	12,146	4%	25,277	1.72%	10,135	0.83%	4,886	1.01%	5,943	35%	206,704
City Clerk	1222	5003	**199,144**	Chgs for Svc/Revenue	75%	33%	65,699	6%	12,531	10%	20,514	14%	27,897	2%	4,726	5%	9,835	1.98%	3,943	0.95%	1,901	1.16%	2,312	25%	49,786
City Attorney	1241	5004	**139,616**	Head Count	35%	10%	13,962	5%	6,981	5%	6,981	8%	11,169	1%	1,396	4%	5,585	1.00%	1,396	1.00%	1,396	0.00%	-	65%	90,750
Finance - Accounting	1331	5005	**1,011,542**	Chgs for Svc/Revenue	60%	26%	266,974	5%	50,921	8%	83,359	11%	113,359	2%	19,204	4%	39,964	1.58%	16,023	0.76%	7,725	0.93%	9,397	40%	404,617
Finance - Customer Service	1334	5006	**1,477,984**	Chgs for Svc/Revenue	99%	45%	660,480	9%	125,975	14%	206,227	19%	280,445	3%	47,509	7%	98,868	2.68%	39,640		-			1%	18,838
Procurement	1366	5007	**238,728**	Dollar value by PO	61%	43%	102,653	0%	-	4%	9,549	8%	19,098	2%	4,775	1%	2,387	3.00%	7,162		-			39%	93,104
Warehouse	1369	5008	**128,732**	CS Issues	95%	62%	80,348	6%	8,192	14%	17,697	3%	4,320	7%	9,248	1%	1,516	0.35%	457		-			5%	6,955
Human Resources	1437	5009	**470,967**	Head Count	35%	10%	47,097	5%	23,548	5%	23,548	8%	37,677	1%	4,710	4%	18,839	1.00%	4,710	1.00%	4,710	-	-	65%	306,129
Information Technology	1633	5010	**1,586,664**	Chgs for Svc/Revenue	90%	39%	615,939	8%	124,849	12%	198,198	17%	269,527	3%	45,660	6%	95,019	2.40%	38,097	1.16%	18,367	1.41%	22,342	10%	158,666
GIS	1731	5011	**370,338**	Established	90%	0%	-	20%	74,068	30%	111,101	30%	111,101				-	10.00%	37,034		-			10%	37,034
Engineering	5131	5012	**92,245**		90%	0%	-	20%	18,449	30%	27,674	30%	27,674				-	10.00%	9,225		-			10%	9,225
Recreation - Public Bldg	5193	5013	**1,018,816**	Established	5%	1%	10,188	1%	10,188	1%	10,188	1%	10,188	0.25%	2,547	0.50%	5,094	0.25%	2,547		-	0.25%	2,547	95%	965,328
Public Works - Office	5197	5014	**45,940**	Established	35%		-		-		-		-			35%	16,079		-		-			65%	29,861
Planning & Zoning	6151	5015	**236,475**	Established	55%	15%	35,471	10%	23,648	15%	35,471	15%	35,471						-		-			45%	106,414
TOTAL			7,746,274				2,098,132		517,367		812,745		1,032,560		154,112		323,022		172,195		39,867		43,614		2,552,660
Adjust for Communications cap of $75,000									79,112						(79,112)										
									596,479						75,000										


General Fund
Cash and Reserve Requirement
Reserve Requirement
Cash
Except as otherwise noted, with the implementation of zero based budgeting, there appears to be a correlation between December cash balances and fiscal year ending cash balances at September 30th
September 2010 cash reflects the refunding of the $547,688 Utility Contribution back to the Water Utility due to their net loss.
December 2010 cash reflects the collection of Ad Valorem Revenue and accumulated cash from the rollover of prior year fund balance for vehicle purchases.
In October 2012, $1,000,000 was transferred out to establish the new Fleet Services Fund.
Changes in the Reserve Requirement reflect changes in the annual operating budget. The reserve is adjusted annually after budget adoption and represents 20% of Budgeted Revenue. $23,726,974 X 20% = $4,745,395
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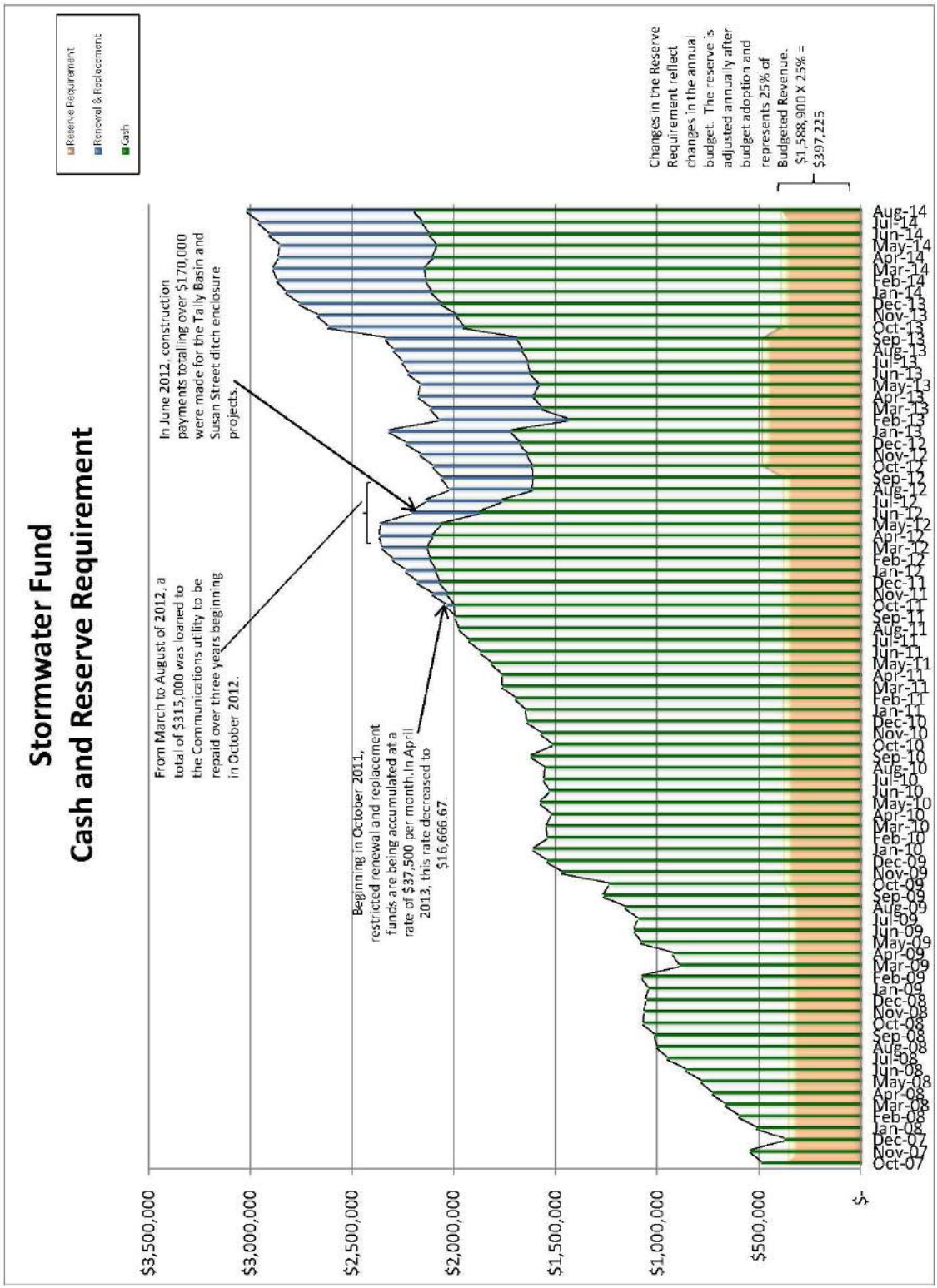
Stormwater Fund
Cash and Reserve Requirement
Reserve Requirement
Renewal & Replacement
Cash
From March to August of 2012, a total of $315,000 was loaned to the Communications utility to be repaid over three years beginning in October 2012.
In June 2012, construction payments totalling over $170,000 were made for the Tally Basin and Susan Street ditch enclosure projects.
Beginning in October 2011, restricted renewal and replacement funds are being accumulated at a rate of $37,500 per month. In April 2013, this rate decreased to $16,666.67.
Changes in the Reserve Requirement reflect changes in the annual budget. The reserve is adjusted annually after budget adoption and represents 25% of Budgeted Revenue. $1,588,900 X 25% = $397,225
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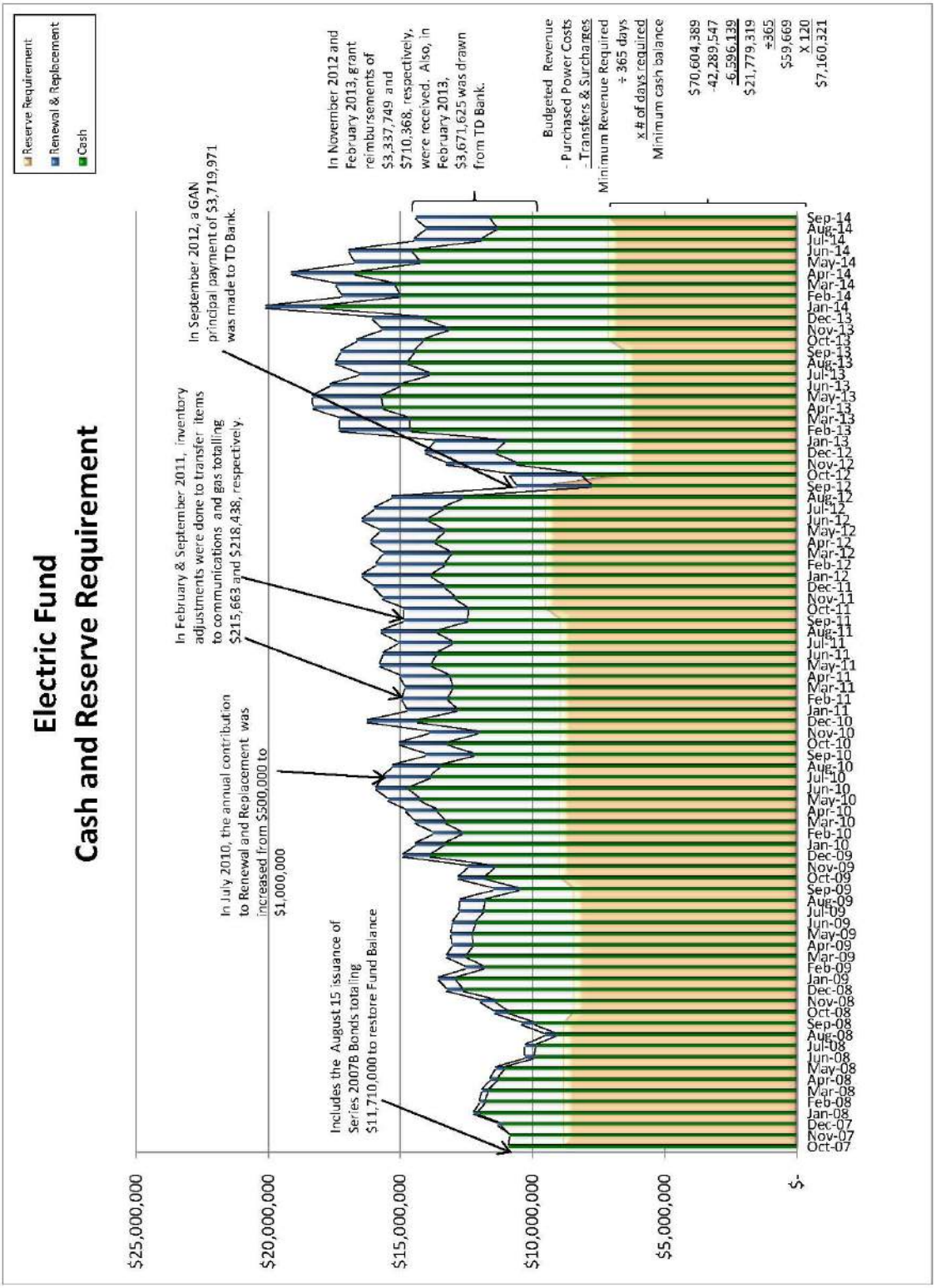
Electric Fund
Cash and Reserve Requirement
Reserve Requirement
Renewal & Replacement
Cash
In July 2010, the annual contribution to Renewal and Replacement was increased from $500,000 to $1,000,000
Includes the August 15 issuance of Series 2007B Bonds totaling $11,710,000 to restore Fund Balance
In February & September 2011, inventory adjustments were done to transfer items to communications and gas totalling $215,663 and $218,438, respectively.
In September 2012, a GAN principal payment of $3,719,971 was made to TD Bank.
In November 2012 and February 2013, grant reimbursements of $3,337,749 and $710,368, respectively, were received. Also, in February 2013, $3,671,625 was drawn from TD Bank.
Budgeted Revenue $70,604,389
- Purchased Power Costs -42,289,547
- Transfers & Surcharges -6,596,139
Minimum Revenue Required $21,779,319
÷ 365 days ÷365
x # of days required X 120
Minimum cash balance $7,160,321
$59,669
$25,000,000
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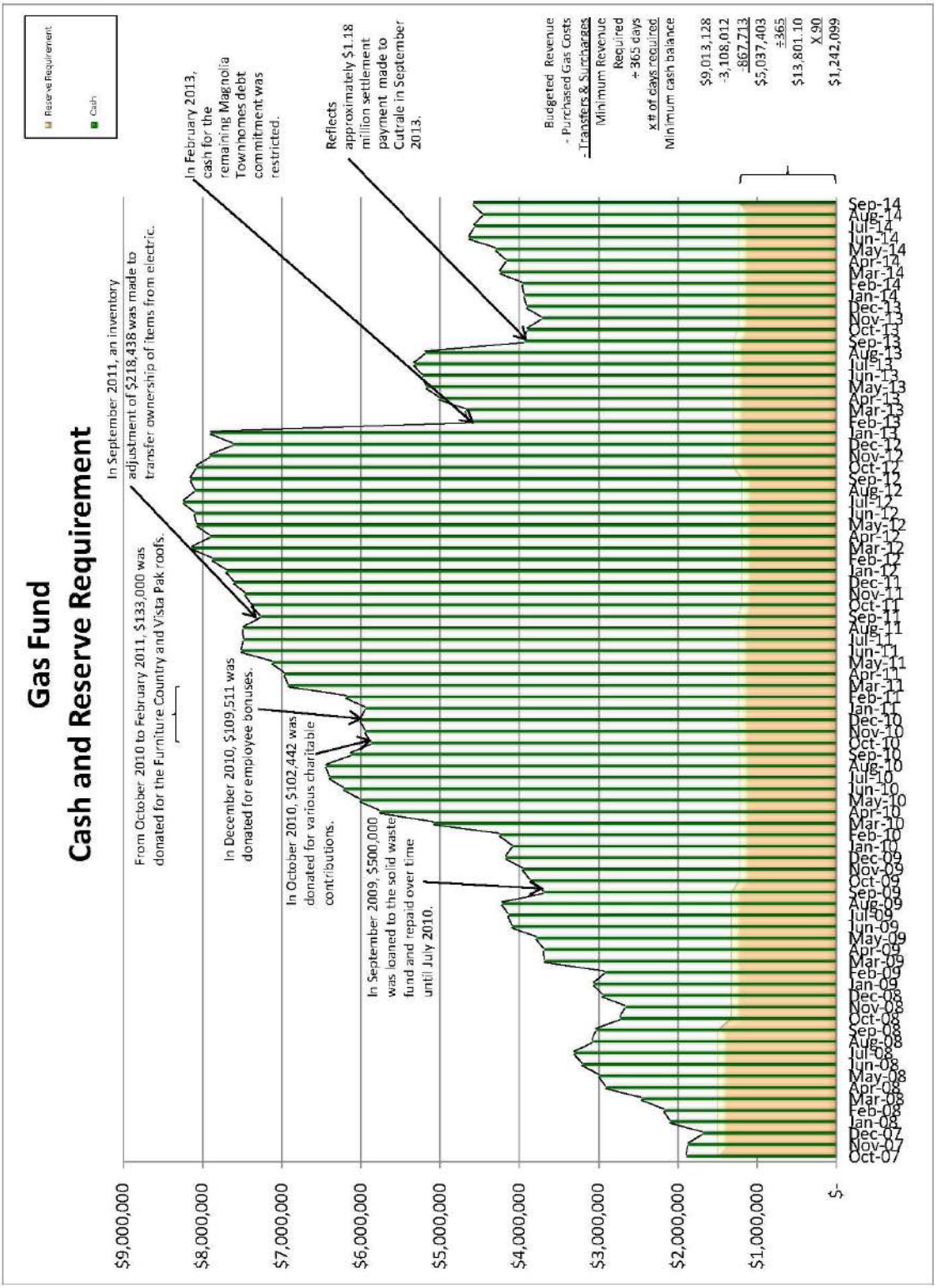
Gas Fund
Cash and Reserve Requirement
Reserve Requirement
Cash
From October 2010 to February 2011, $133,000 was donated for the Furniture Country and Vista Pak roofs.
In September 2011, an inventory adjustment of $218,438 was made to transfer ownership of items from electric.
In December 2010, $109,511 was donated for employee bonuses.
In October 2010, $102,442 was donated for various charitable contributions.
In September 2009, $500,000 was loaned to the solid waste fund and repaid over time until July 2010.
In February 2013, cash for the remaining Magnolia Townhomes debt commitment was restricted.
Reflects approximately $1.18 million settlement payment made to Cutrale in September 2013.
Budgeted Revenue
- Purchased Gas Costs
- Transfers & Surcharges
Minimum Revenue Required
÷ 365 days
x # of days required
Minimum cash balance
$9,013,128
-3,108,012
-867,713
$5,037,403
÷365
$13,801.10
X 90
$1,242,099
$9,000,000
$8,000,000
$7,000,000
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
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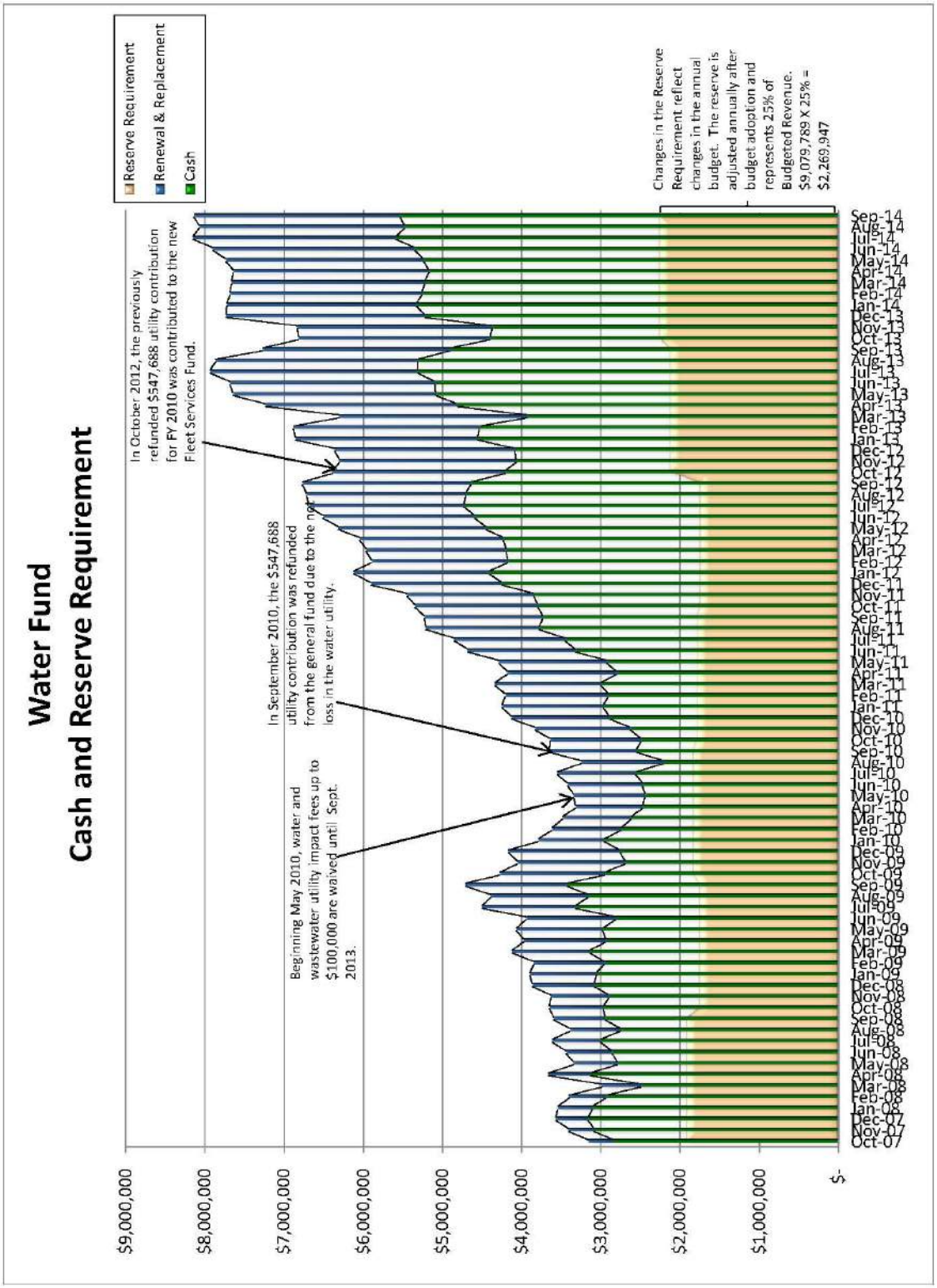
Water Fund
Cash and Reserve Requirement
Reserve Requirement
Renewal & Replacement
Cash
In October 2012, the previously refunded $547,688 utility contribution for FY 2010 was contributed to the new Fleet Services Fund.
In September 2010, the $547,688 utility contribution was refunded from the general fund due to the net loss in the water utility.
Beginning May 2010, water and wastewater utility impact fees up to $100,000 are waived until Sept. 2013.
Changes in the Reserve Requirement reflect changes in the annual budget. The reserve is adjusted annually after budget adoption and represents 25% of Budgeted Revenue. $9,079,789 X 25% = $2,269,947
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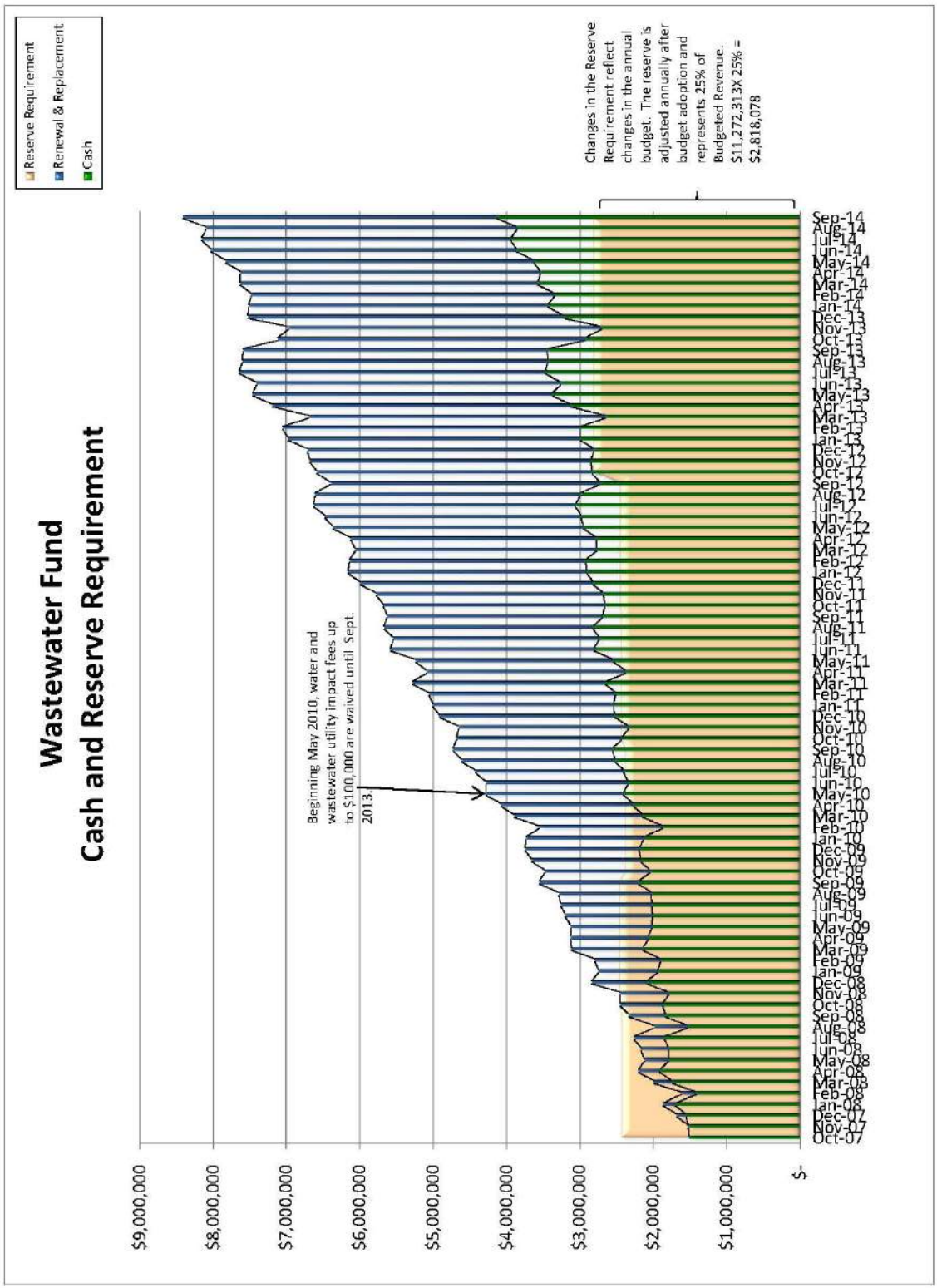
Wastewater Fund
Cash and Reserve Requirement
Reserve Requirement
Renewal & Replacement
Cash
Beginning May 2010, water and wastewater utility impact fees up to $100,000 are waived until Sept. 2013.
Changes in the Reserve Requirement reflect changes in the annual budget. The reserve is adjusted annually after budget adoption and represents 25% of Budgeted Revenue. $11,272,313X 25% = $2,818,078
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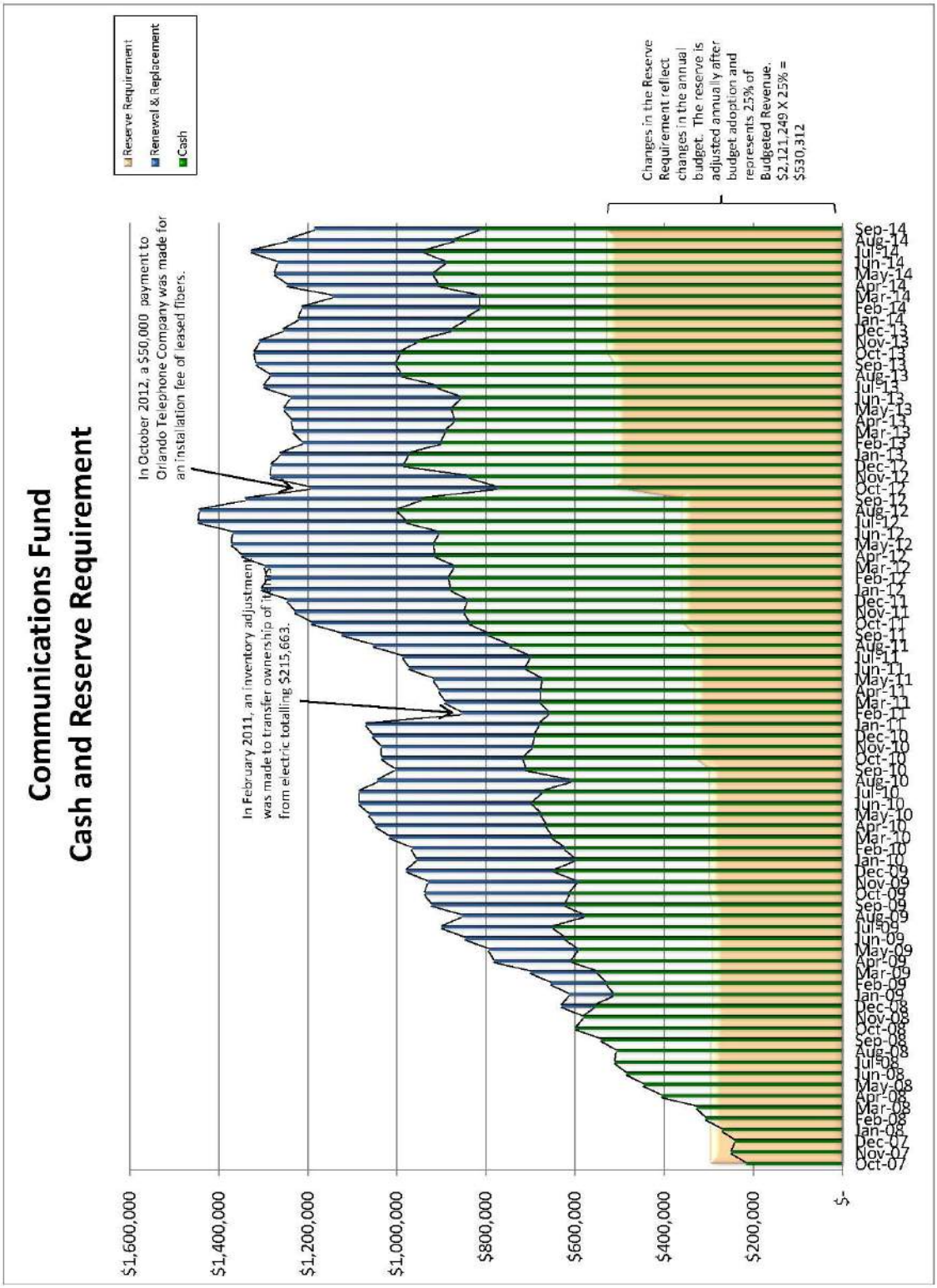
Communications Fund
Cash and Reserve Requirement
Reserve Requirement
Renewal & Replacement
Cash
In October 2012, a $50,000 payment to Orlando Telephone Company was made for an installation fee of leased fibers.
In February 2011, an inventory adjustment was made to transfer ownership of items from electric totalling $215,663.
Changes in the Reserve Requirement reflect changes in the annual budget. The reserve is adjusted annually after budget adoption and represents 25% of Budgeted Revenue. $2,121,249 X 25% = $530,312
$1,600,000
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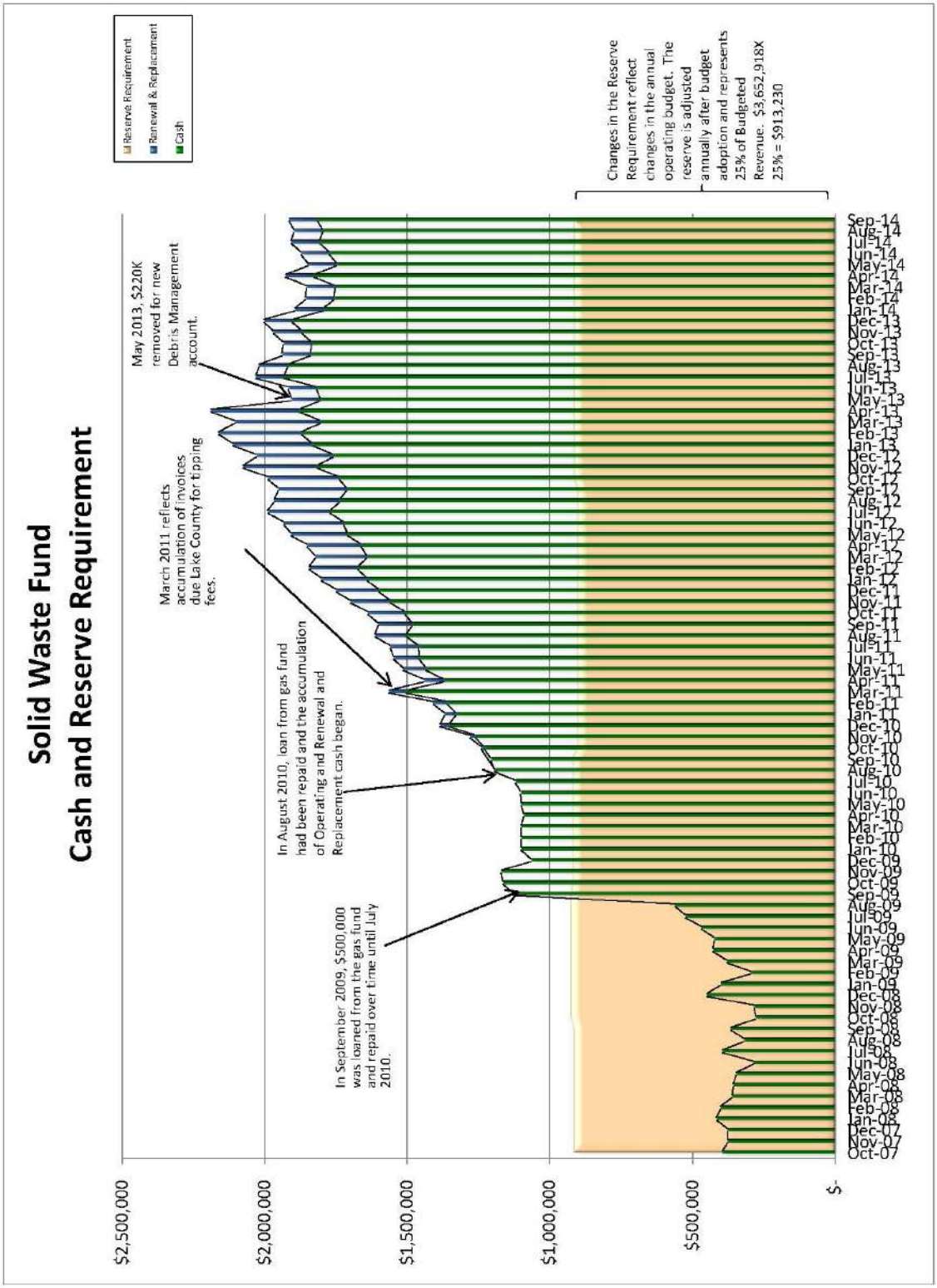
Solid Waste Fund
Cash and Reserve Requirement
Reserve Requirement
Renewal & Replacement
Cash
May 2013, $220K removed for new Debris Management account.
March 2011 reflects accumulation of invoices due Lake County for tipping fees.
In August 2010, loan from gas fund had been repaid and the accumulation of Operating and Renewal and Replacement cash began.
In September 2009, $500,000 was loaned from the gas fund and repaid over time until July 2010.
Changes in the Reserve Requirement reflect changes in the annual operating budget. The reserve is adjusted annually after budget adoption and represents 25% of Budgeted Revenue. $3,652,918X 25% = $913,230
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