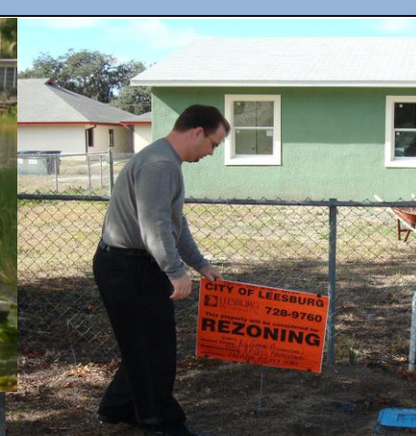
City of Leesburg
Annual Budget
Fiscal Year 2009-10



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CITY OF LEESBURG

ANNUAL BUDGET

Fiscal Year 2009-10

LEWIS PUCKETT
Mayor
Seat 3, District 3

SANNA HENDERSON
Seat 1, District 1

JOHN CHRISTIAN
Seat 2, District 2

BILL POLK
Seat 4, At-Large

DAVID KNOWLES
Seat 5, At-Large

JAY M. EVANS
City Manager

JERRY BOOP, CPA, CGFO
Finance Director

BRANDY MCDANIEL
Budget Manager

FRED MORRISON
City Attorney
McLin & Burnsed

RAY SHARP
Environmental Services/
Public Works Director

BETTY RICHARDSON
City Clerk

JAKKI CUNNINGHAM PERRY
Human Resources Director

STAN CARTER
Information
Technology Director

WILLIAM CHRISMAN
Police Chief

DENNIS SARGENT
Fire Chief

KEN THOMAS
Economic Development Director

BILL WILEY
Community
Development Director

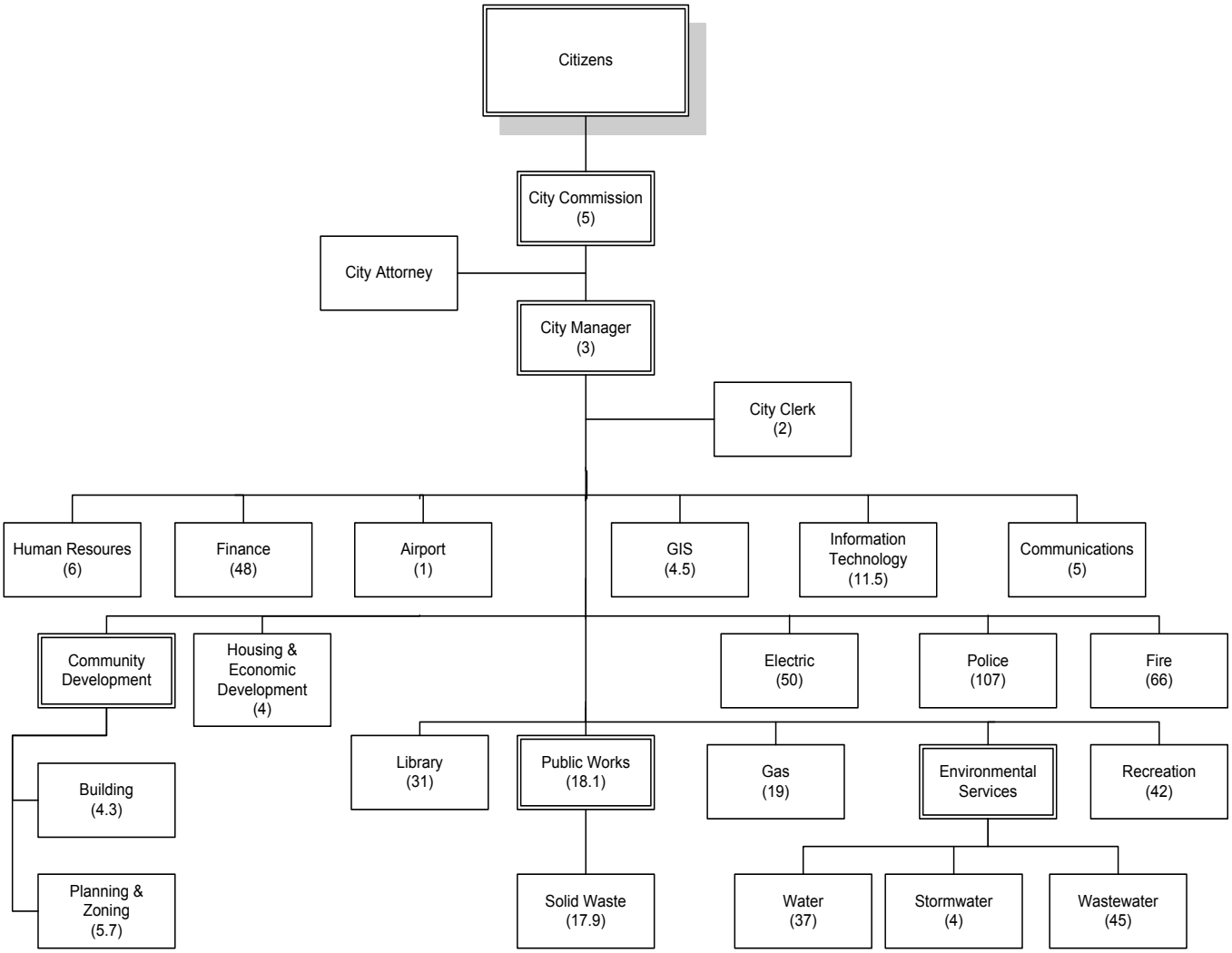
BARBARA J. MORSE
Library Director

PAUL KALV
Electric Director

BRUCE ERICSON, CPRP
Director of Recreation & Parks

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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City of Leesburg

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

Transmitted herewith please find the 2009-2010 annual budget for the City of Leesburg in the amount of $147,262,301. This budget seeks to manage continuously decreasing revenue streams while maintaining as many services as possible for our citizens. It can easily be said that the struggling economy and State-wide tax reform initiatives of the past two years have been a paradigm-shift for local governments, and Leesburg is no exception. The City has risen to the occasion with comprehensive fiscal reforms, not the least of which is the implementation of Zero Based Budgeting and the resulting dramatic expenditure reductions from FY 2007 to 2010. The General Fund budget during that time has decreased from $29M to the proposed $24M.

This year, the major options for balancing the budget were included in the draft budget document, the City Commission agreed to several options which balanced the budget, and allowed for a reserve amount of $536,461. The reserve amount will provide a buffer to cover mid-year funding reductions or unsuccessful Federal Stimulus applications. As you know, we have committed to avoiding deficit spending wherever possible, and the solutions below, although difficult, served to achieve that objective.

The General Fund budget of $24,067,056 is balanced, and the issues would be considerably larger were it not for the proposed elimination of 12 full-time positions (listed below) and law enforcement Federal Stimulus funds potentially providing $615,887 for dispatching and layoff avoidance. Although the budget assumes the City will receive the Federal funds, it is important to note that $504,000 of the $615,887 is subject to competitive award, meaning the City will reserve some funding as "reserve for future" in case the grant funds do not come through.

The City's property tax rate was adopted at last year's 4.3179 rate, even though the State of Florida's TRIM law allows for implementation of a "roll-forward" rate of 4.7260, which would produce the same ad valorem revenues as last year. The new legislation further allows adjustment for growth in personal income, meaning the City could have adopted a rate of 4.8441 by a simple majority vote. While this would not be considered an increase in taxes per the TRIM law, this is an option that was not proposed.

Options passed and adopted by the City Commission to avoid using reserves in the General Fund:

1.	$300,000	Appropriate $300,000 as the City's 20% match for the Runway 3/21 Overlay Project from the 2004 Capital Improvement Bonds transportation category ($1.9M available)
2.	$140,700	Appropriate $140,700 to cover the annual loan payment from the General Fund to Electric for the Sleepy Hollow complex lighting from the 2004 Capital Improvement Bonds transportation category ($1.9 million available)
3.	$187,000	Reorganization of Parks & Recreation field operations to improve efficiency and reduce supervisory overhead; estimated savings of $187,000
4.	$469,857	Reduce 6% ICMA 401(a) contribution for participating employees to 2%, savings of $319,857 (subject to collective bargaining for police); since Fire employees do not participate, assume 4% reduction in Personal Services ($150,000, subject to collective bargaining)
Total	$1,097,557	This amount balanced the budget and provided a buffer of $536,641 to cover mid-year funding reductions or unsuccessful Federal Stimulus grant applications

In the utilities, no retained earnings (reserves) are budgeted. The percentages used for the transfers to the General Fund by all utilities remain unchanged. Furthermore, the utility budgets realized additional reductions via the cost allocations due to the reduction of expenditures in the General Fund.

This is once again 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:

- Ad Valorem Revenues fell $426,470; the adopted budget reflects the City's current 4.3179 mills, not the "roll-forward" rate of 4.7260
- Police, Fire and Recreation impact fees budgets employ a conservative approach where appropriations will not exceed existing fund balance
- City contribution for the General Employee's, Police, and Fire pensions include funding of $929,540, $250,800, and $904,129 respectively; however, the actual amount needed is subject to final actuarial experience
- Civic funding totaling $170,758 has been included in the Gas utility budget; this is a reduction of 10% from FY 2008-09 for all recipients but the Lone Oak Cemetery
- The Communications utility is again contributing to the "cost allocation" to the General Fund; the amount for 2009-10 is $74,312
- The City continues to withhold merit raises, Christmas bonuses, and educational reimbursement
- The City's 401(a) contribution to the employees retirement plan has been reduced from 6% to 2%
- Position eliminations included within this document:

Fund	Department	Position Title	Change
General	Finance- Customer Service	Office Specialist	(27,448)
	Finance- Customer Service	Cust. Serv Specialist	(37,533)
	Police	Emerg. Dispatcher (2)	(59,496)
	Library	Library Assistant	(3,133)
	Recreation- Parks	Mobile Equip Operator I (2)	(46,324)
	Recreation- Facility Services	Mobile Equip Operator I	(23,840)
	Recreation- Administration	Athletic Supervisor	(36,358)
	Recreation- Athletic Fields	Crew Leader II	(47,382)
	Recreation- Parks	Maintenance Worker I	(24,024)
	Recreation- Parks	Trades Technician	(27,435)
	Recreation- Facility Services	Crew Leader I	(37,773)
		Total General Fund Reduction	(370,746)
Solid Waste	Residential	Maintenance Worker I	(20,586)
	Residential	Solid Waste Operator I	(26,193)
		Total Solid Waste Reduction	(46,779)
Building Permits	Building Permits	Building Inspector II (2)	(96,517)
		Total Building Permits Reduction	(96,517)

We look forward to working with the Commission to identify any way to make this a better budget and any strategy that will deliver unto us a better Leesburg.

Respectfully submitted,

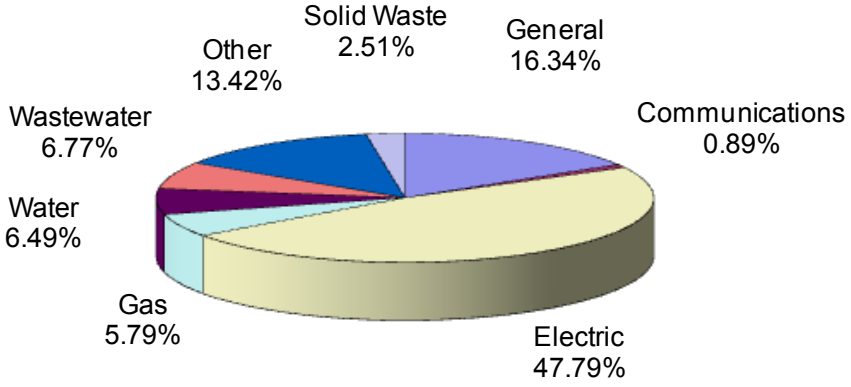
Jay M. Evans
City Manager

Jerry Boop
Finance Director

Executive Summary

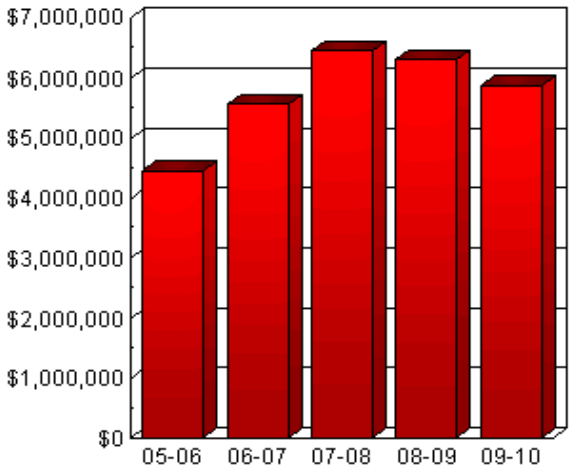
The City of Leesburg's Fiscal Year 2009-10 combined budget includes revenues and expenditures totaling $147,262,301. This represents a decrease of $13,251,244 over the previous fiscal year budget of $160,513,545.

TOTAL CITY EXPENDITURES
Adopted Fiscal Year 2009-10 Budget



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 had to adopt the roll back rate or in this case the roll forward rate of 4.7260 mills which in effect, would result in a tax increase. The millage increase is generated by the decreasing property values resulting from current economic conditions. The roll forward rate of 4.7260 mills would have required a majority vote of the commission. Due to the financial challenges the current economy has placed on the citizens of Leesburg the millage rate of 4.3179 remains unchanged from the previous budget year.

AD VALOREM REVENUES FOR THE
LAST 5 YEARS



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

Fund	Taxable Value		TIF Revenue		Other Agency Revenue	
	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10
GLCRA	$156,503,722	$148,349,729	$286,099	$252,651	$353,107	$326,522
CHCRA	$ 96,923,829	$88,325,303	$159,747	$124,475	$197,160	$167,576
441/27CRA	$484,296,680	$455,828,026	$541,635	$424,856	$668,492	$541,511

Utility Services Tax — Budgeted revenue for the Utility Service Tax totals $3,138,000 which remains unchanged from the previous fiscal year.

Communications Service Tax – Based on estimated taxable sales of $21,345,047, the City expects to realize $1,114,211 which is a 5.22% levy on telecommunications services.

Business Tax – Business taxes are projected to remain unchanged at $237,500.

Permit Revenues – Permit revenues are projected to decrease by $420,000 from the previous fiscal year budget of $850,000 to $430,000 or by 49%.

Intergovernmental Revenues – Airport capital improvements are dependent upon Federal and State grants. The proposed budget includes $1,617,000 for airport projects. If grant revenues are not available at the time the project is scheduled, the project will be delayed until another funding source is identified.

Other estimated revenues include: funding from Lake County to operate the Leesburg Library as part of the County Library System $355,779, funding from the Lake Sumter EMS for costs associated with Advanced Life Support (ALS) service provided by the Fire department $150,410 and funding from the SAFER grant, for additional Fire personnel, totaling $72,000.

Charges for Services – Projected revenue in the Electric utility are based on two components. The expected increase in the base rate adjusted for net change in the Gross Domestic Product Implicit Price Deflator Index (GDPIPDI) and the projected change in the Bulk Power Cost Adjustment (BPCA) for the purchase of fuel, primarily natural gas. Power supply cost projections provided by FMPA reflect a decrease of $7,313,318 or 15% from the previous fiscal year.

Projected revenue for the Water and Wastewater utility funds are based on current rates adjusted for the net change in the GDPIPDI. In addition to this adjustment, Water revenues include a 3% rate increase.

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 reduction in Natural gas of $2,018,767 or 35%.

The Stormwater rate remains unchanged in fiscal year 2009-10.

Miscellaneous Revenues – Rental and lease revenues, primarily associated with the operation of the Leesburg Regional Airport, are expected to decrease by $18,976 over the previous fiscal year. The decrease is primarily attributable to the effects of the current economy.

Interest revenues, which are driven by rates and available cash to invest, have decreased significantly. The decrease is primarily attributable to rates. The following table illustrates actual investment income through 2007-08 with budgeted income reflected in 2008-09 and 2009-10.

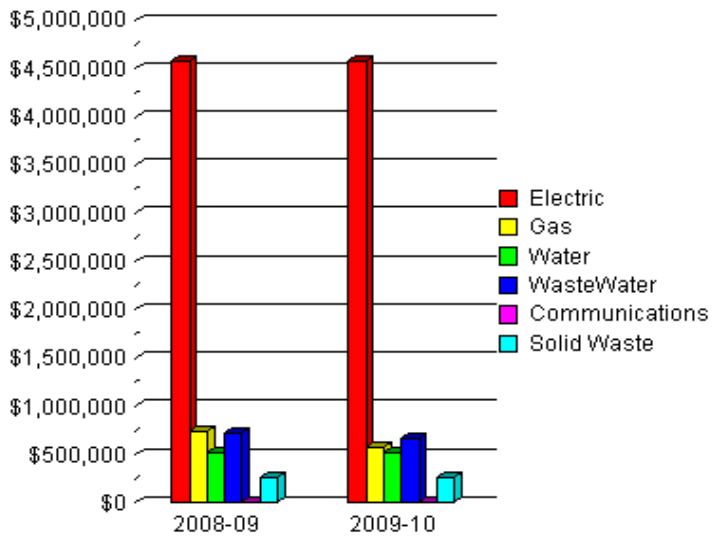
	Operating Interest	Capital Interest	Total
2006-07	$1,454,406	$200,658	$1,655,064
2007-08	$949,938	$855,753	$1,805,691
2008-09	$440,587	$400,000	$840,587
2009-10	$283,905	$185,553	$469,458

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:

	2008-09		2009-10	
Fund	Percent	Amount	Percent	Amount
Electric	7.75%	$ 4,578,315	7.75%	$ 4,578,315
Gas	7.75%	745,308	7.75%	567,645
Water	7.75%	520,442	7.75%	547,688
Wastewater	7.25%	719,642	7.25%	662,070
Communications	7.25%	-0-	7.25%	-0-
Solid Waste	7.25%	250,000	7.25%	267,090
TOTAL		$ 6,813,707		$ 6,622,808

Surcharge revenue, which is collected from customers outside the corporate limits at the same rate as public service tax, will continue to be collected in the Electric, Gas, and Water funds and transferred to the General Fund. This amount is projected to increase from $1,433,724 to $1,604,928 or 12%.

INTERFUND TRANSFERS TO THE GENERAL FUND



Finally, the transfer from the Carver Heights/ Montclair Area Community Redevelopment Agency Fund of $55,645 to the General Fund represents repayment of administrative services provided by the Community Redevelopment Coordinator reflected in the Housing/ Economic Development division of the General Fund.

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

	Total Revenues	Cost of Energy	Operating Transfers	Surcharge Transfers	Total	Required Reserves	Projected Reserves
Electric	$ 69,178,538	($46,591,995)	$4,578,000	$1,088,352	$28,252,895	$9,288,623	$13,000,000
Gas	$8,081,319	($3,789,243)	$567,645	$111,903	$4,971,624	$1,225,880	$3,800,000

Projected Fund Balance

Fund	Budget	Percent	Requirement	Projected 09/30/09	Increase/ (Decrease)	Projected 09/30/10
General Fund	$24,067,056	20%	$4,813,411	$5,000,000	$250,000	$5,250,000
Water	7,554,883	25%	1,888,721	4,000,000	200,000	4,200,000
Wastewater	9,562,400	25%	2,390,600	3,100,000	400,000	3,500,000
Communications	1,212,870	25%	303,217	800,000	200,000	1,000,000
Solid Waste	$3,699,000	25%	$924,750	($400,000)	$200,000	($200,000)

Positions – Budgeted positions include both full and part time positions. The total position count decreased from the previous fiscal year of 557, to 537. Please refer to the tables on pages 82-84 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 2009-10 decreased $515,123 from $22,329,884 in fiscal year 2008-09 to $21,814,761 or 2.3%. Other salaries decreased by $240,766 from $1,376,706 to 1,135,940 or 17.5%. Fringe benefit costs are projected to decrease $620,076 from $8,404,452 to $7,784,376 or 7.4%. Items included in the current fringe benefits package are:

- The City contributes to the general employees retirement plan and the defined contribution 401a plan a total of 5.2% and 2.0% respectively. The defined contribution plan has been reduced from 6% to 2% in the Fiscal Year 2009-10 budget. City contributions for the municipal police and fireman's plans total 6.9% and 26.9% of eligible payroll respectively. Based on current actuarial projections, this level of contributions is expected to adequately fund the respective plans.

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

- A self-insured health care program that provides for payment of employee health and medical claims is managed by the city and a third party administrator. Key components of the main program include a prescription pharmaceutical plan and a Preferred Provider Organization (PPO) for medical treatment. 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 is requiring 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 will also see 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 $3,100,000 by September 30, 2010.

- 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 past year. The proposed budget includes an appropriation of $300,000 for this purpose in the executive budget.

Operating Expenses – Overall, this category decreased by $10,914,748 or 10.5%. The most significant decreases occurred with the cost of purchased power and gas, totaling $8,202,547 and $2,018,767 respectively.

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 budget. The internal fleet lease line item 44-15 decreased from $2,298,523 to $2,273,599 a decrease of $24,924. Maintenance fees for vehicles, which are also charged to each department, decreased by $13,680.

Utilities across all funds are projected to increase from $4,063,271 to $4,121,682, an increase of $58,411 or 1.4%. Another item to note, the cost of insurance is projected to decrease from $751,173 to $706,332 a decrease of $44,841 or 6%. Fuel costs are extremely difficult to predict. This year's budget includes an increase of $104,859 or 14.3%.

To continue our efforts to make the communications utility a financially independent enterprise, transfers to the General Fund have been suspended for fiscal year 2009-10. This will assist the communications utility in growing its sales by enabling it to develop the infrastructure necessary to attract new customers.

A major impact to the operating expense category in the utility funds is the direct cost allocation for services rendered by the General Fund to the utility funds. This amount decreased by $265,627 or 4.4%. The decrease is directly attributable to cost cutting measures in General Fund activities driven by Amendment 1 and the downturn in the economy.

Other significant items to note: Contract services decreased by $285,448 which is primarily attributable to Magnolia Townhomes. Rental expenses decreased by $137,387 primarily due to the relocation of Planning & Zoning to the Municipal Services Center. Overall maintenance has increased by $239,036 which is spread among the various maintenance categories. Training has increased by $62,598 and operating supplies have decreased by $1,093,228, which is related to the reduction in meters expected to be placed in service from the previous fiscal year's budget.

Finally, the budget also includes depreciation expense of $5,375,550 which is an increase of $595,550 over the $4,780,000 for fiscal year 2008-09.

Capital Projects – The 2009-10 budget includes capital projects from the proposed 10-year capital improvement plan. Grant revenues of $1,476,575 account for 15% of the $9,789,157 capital improvement program for fiscal year 2009-10.

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

Fund	Amount
General	$1,309,940
Stormwater	1,522,500
Capital Projects	2,260,790
Electric	2,642,754
Gas	533,105
Water	1,332,000
Wastewater	31,000
Communications	157,068
Total	$9,789,157

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 2016, are projected to total $1,500,000 and will be used primarily for debt service payments associated with the 2004 Capital Improvement Bonds.

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

Fund	Type	Final Payment	2008-09	2009-10
GLCRA	Mortgage	2014	$ 24,047	$ 24,047
CHCRA	Revenue Note	2016	-0-	203,270
27/441 CRA	2008 TI Revenue Note	2033	-0-	914,487
Capital Improvement	1999/ 2004 Bonds	2029/ 2034	1,622,816	1,621,521
Electric	2004/ 2007 Bonds	2034/ 2037	2,741,421	2,665,884
Gas	2004/ 2007 Bonds	2034/ 2037	423,831	416,717
Water	2004/ 2007 Bonds	2034/ 2037	1,560,261	1,596,837
Wastewater	2004/ 2007 Bonds	2034/ 2037	1,833,331	1,963,705
Communications	FMPA Loan	2019	104,230	73,195
Communications	New Loan Interest Only		-0-	62,460
Magnolia Townhomes	BAN		240,000	188,400
TOTAL			$8,549,937	$9,730,523

The Electric, Gas, and Water funds provided the means to defease the outstanding debt for the Wastewater Fund in May 2004, and the debt service category includes a $600,000 payback over 10 years, which will be complete by September 30, 2014.

Budget Review Calendar – City Commission Budget Workshops were held in July and August in the City Commission Room. The Commission established the maximum millage rate for fiscal year 2009-10 at the July 27th regular Commission meeting. The first public hearing to consider adoption of the budget was held September 10th . The public hearing to consider final adoption of the budget was held Monday, September 24th at the regular City Commission meeting.

Distinguished Budget Presentation Award – The Government Finance Officers Association of the United States and Canada (GFOA), through the Distinguished Budget Presentation Awards Program, recognizes exemplary budget documents. Entities submit their operating budget for review, which is evaluated using a comprehensive checklist. On February 10, 2009, the GFOA awarded the City of Leesburg the Distinguished Budget Presentation Award for the fiscal year 2008-09 budget, which is the 11th consecutive year (fiscal years 1999-2009). 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.

Acknowledgements – An annual budget document of this complexity could not have been prepared without the efficient and dedicated service of all staff members involved. We would like to recognize the outstanding efforts of Jerry Boop and Brandy McDaniel who prepared the document and the entire accounting division for their assistance. Special thanks needs to be extended to City Manager Jay Evans for his oversight throughout the entire budget process and to the City department heads who once again provided outstanding contributions.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Leesburg

Florida

For the Fiscal Year Beginning

October 1, 2008

President

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, 2008. 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 eleven consecutive years (fiscal years 1999-2009). 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.

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Community Profile

LOCATION

Located in the center of the state, Leesburg is conveniently adjacent to U.S. Highways 441 and 27, Interstate 75, and the Florida Turnpike. Leesburg is known as the "Lakefront City" with the Harris Chain of Lakes providing a spectacular backdrop for daily life, work and play.

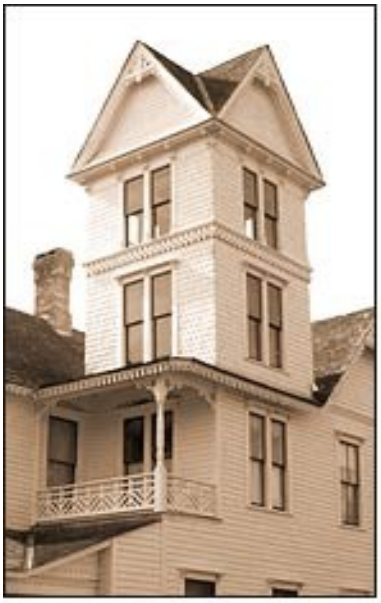
The City occupies a land area of 38.52 square miles and has a population of 20,093 (Florida Bureau of Economic and Business Research BEBR, April 1, 2008). Leesburg is conveniently located about 40 miles northwest of Orlando, Walt Disney World, Universal Studios and other major attractions. The City of 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 first 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 a part of Sumter County and served as the county seat until 1882.

Evander & Susan Lee



Mote Morris House 1892

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. Leesburg's beautiful 110-acre Venetian Gardens Park boasts amenities such as a public swimming pool with bath house, community building, baseball field, volleyball courts, picnic tables, park benches, Kid's Corner 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 City plans to construct nature walkways through the wetland area to add a passive recreation component to the complex.

The Leesburg Recreational Complex opened in April 2008. It is located on an 11-acre site and includes two regulation basketball/volleyball courts, playground, restrooms, parking lot and recreation offices as well as an outdoor basketball court.

Leesburg International Airport is an 850-acre controlled general aviation airport experiencing significant growth in corporate jet type aircraft. Businesses on airport property employ over 350 people. The airport features two runways, four non-precision instrument approach landings, two precision GPS approaches, tie downs, hangar facilities, flight schools, maintenance shops, restaurants, and two motels within ½ mile. The Fixed Base Operator offers many services to the airport. The City has committed to an aggressive improvement program and has obtained grant funding to extend and overlay existing runways. The airport has a Memorandum of Understanding with U.S. Customs and Border Protection, Department of Homeland Security, which designates Leesburg International Airport as a "USER FEE" airport, allowing for international flights to be inspected and cleared at Leesburg. This agreement will play a key role in attracting new industries to the region and improving the local economy with new access to corporate and chartered flights.

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

Year-round events: Leesburg is no stranger to exciting year-round events. A few of the better known events include: Mardi Gras, Bikefest, 4th of July celebration, the Dr. Martin Luther King, Jr. Celebration, Lake County Home and Garden Show, Chili Cook Off, the Leesburg Christmas House, Juneteenth Celebration, Lights of Lake, Saturday Morning Market, Fine Arts Festival, Main Street Carnival and the Downtown Christmas Stroll and Parade.

The Harris Chain of Lakes: (Lake Harris, Little Lake Harris, Eustis, Dora and Griffin) Provides a spectacular backdrop for small town living at its finest. The natural resources so prevalent in the area make for the most pristine environmental benchmarks in the entire state.

Amenities in the area surrounding Leesburg include:

Ocala National Forest Park: The City of Leesburg is approximately 36 miles southwest of the National Forest Park. The Park is a unique and fascinating forest that offers an accommodating climate for year round recreation, such as camping or canoeing down a palm-lined stream.

Mount Dora, Historical Zone: Provides a wide variety of options for family events, as well as shopping and dining in their historical district, which is just 30 minutes from Leesburg.

Amusement Parks: Leesburg is an hour from Orlando, the U.S. Capital of Tourism, with all the fun provided by four Disney amusement parks, three Disney water parks, Universal Studios, Sea World, several dinner theaters and much more.

LOCAL ECONOMY

The City and Lake County, as a whole, have transitioned from their agricultural roots to a growth driven economy that is heavily centered in real estate, retail, personal services, and healthcare. With the down-turn in the economy, many businesses have had to become extremely creative in order to lure customers into their companies. Leesburg's top private sector employer remains Central Florida Health Alliance, boasting a labor force of 3,000. Other notable employers in Leesburg that employ over 500 employees include: Lake County School District, Lifestream Behavioral Center, City of Leesburg, and Lake Sumter Community College.

With the slumping real-estate market and rising fuel prices, the unemployment rate has risen to the highest in 34 years. The home-construction slow-down has affected building, retail and financial companies across the county. Consequently, Lake County's September 2009 unemployment rate rose to 12.3 percent, significantly higher than a year ago when the rate was 7.1 percent. This rate is slightly higher than the state average (11.2 percent). The City of Leesburg has acquired debt for the Highway 27/441 and Carver Heights CRA projects, this funding will be infused back into the local economy and will stimulate the local job market.

Leesburg presently has an aggregate commercial/retail inventory of over 3,500,000 square feet of department store, shopping center, convenience store, gas station, and restaurant space. Many of these shopping venues serve the increasing convenience and general merchandise shopping demands of Leesburg and Lake County residents. Leesburg's retail shopping center inventory is largely concentrated in three geographic nodes. These include US Highway 27/County Road 48, US Highway 441 Lake Square Mall area, and the US Highway 27/ Tally Road area.

In 2009 Leesburg partnered with the University of Central Florida Business Incubation Program and Lake County Government on a joint venture to help entrepreneurs start and grow small business enterprises for Lake County. Successful business incubation has proved to be the most cost-effective strategy to stimulate the local economy. The facility provides office space, along with coaching, training, and meeting space.

The joint venture will provide more resources and programs for Lake County entrepreneurs than would typically be available at most incubators or Small Business Development Center (SBDC) offices alone. Business incubation and programs of the SBDC help entrepreneurs start and grow small business enterprises efficiently and effectively. Development of small business enterprises is an efficient strategy to improve the local economy, and the benefits are widespread and long-lasting.

The Leesburg area is positioned at the crossroads of geographic expansion as the retirement market continues to push from the north while family households sustain the dominant market segment to the south. The factors that will influence future growth in this area are not dissimilar to the factors that are currently influencing growth in east central Florida. This area has embraced both market segments, and as a result, has become one of the emerging economic submarkets in Central Florida. Recognizing these factors, and tempering them with the reality that Leesburg faces a geographic challenge when compared to other adjacent areas in attracting employees, it is projected that the Leesburg submarket will capture the following shares of County growth by 2025:

- Population and Housing: 1/3 of County growth
- Agriculture: 10%
- Mining: 43%
- Construction: 31%
- Manufacturing: 44%
- Transportation & Commuting: 39%
- Wholesale Trade: 42%
- Retail Trade: 30%
- Finance, Insurance, etc: 39%
- Services: 45%
- Government—Wholesale Trade: 12%

Total: 36% of County growth

The City provides incentives which are competitive with regional jurisdictions to encourage economic development. Leesburg demonstrates a business friendly environment by financing water and wastewater impact fees for businesses that desire to build or expand their facilities.

The City supports Lake County in the Job Growth Incentive Program to promote high-paying jobs in targeted industries. Businesses that expand or relocate in Lake County are eligible for $2,500 for each new job created; provided they earn 115% of the median average wage. In addition, the City offers a $500 incentive for jobs created that earn an average of 110% of the average median wage.

Some demographic and economic statistics are presented:

Lake County unemployment rate	12.3%
State unemployment rate	11.2%
Median age (Lake County)	50
Average wage	$ 41,197
Average median wage	$24.78
Median home value	$137,811

Leesburg's public schools consist of:

Elementary	4
Middle School	2
High School	1
Adult	1

Other public school programs in Leesburg enhance the overall school system. A School-to-Work program ensures a smooth step into a career for high school students and an opportunity to experience choices for children. The World Class Lake County program assists Lake County schools to provide high academic standards, accurate assessments, leading edge instructional technology, accountability tools to measure the school system's performance and strong community support.

Post secondary education includes:

2-year college	1
4-year accredited university (cooperative agreement)	2
4-year college for disabled	1

Lake-Sumter Community College offers a variety of associate degrees. Through cooperative agreements, the University of Central Florida and St. Leo University offer bachelor degree programs at the Lake Sumter Community College campus. Beacon College, the nation's only four-year college for learning disabled students, is a private, not-for-profit school, which offers liberal arts degrees to enable development of skills and strategies to become responsible, self-reliant adults.

A wide variety of housing options are available in the Leesburg area, including single-family homes, subdivisions, condominiums, apartments, manufactured homes, residential retirement communities, and assisted-living facilities. There are many golf courses and country clubs nearby from which to choose. The largest retirement community in Florida, The Villages, is located north of Leesburg in Lake, Sumter, and Marion counties.

Below is a list of the principal employers with more than 120 employees in the City of Leesburg:

MAJOR EMPLOYERS

Name of Employer	Employees	Type of Business
Central Florida Health Alliance	3,000	Hospital
Lake County School District	671	Education Institution
Lifestream Behavioral Center	555	Mental Health Service Provider
City of Leesburg	537	City Governmental Services
Lake Sumter Community College	521	Two Year State Community College
Lake Port Properties	400	Retirement Community
Dura Stress	350	Manufacturing
Lake Sumter EMS, Inc.	280	Emergency Medical Transport
Cutrale Citrus Juices USA Inc.	275	Citrus Processing
Publix (2 stores)	250	Grocery Stores
Electric Services	232	Electric Contractor
Leware Construction Company	160	General Contractor
First Baptist Church of Leesburg	153	Church Ministry Services
Embarq Florida Inc.	150	Telecommunications
Harborpoint Media LLC	150	Newspaper Publicist
Wal-Mart Stores, Inc.	150	Retail Sales
SE Modulars	150	Manufacturing
Sears Roebuck & Co.	125	Retail Sales

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 seventeen 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 utility operations and Housing. 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 and workers' compensation programs.

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.

Housing Fund **-** accounts for the purchase and improvements to Magnolia Townhomes.

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:

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

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.

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.

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 and retirees.

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

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.

MUNICIPAL SERVICES

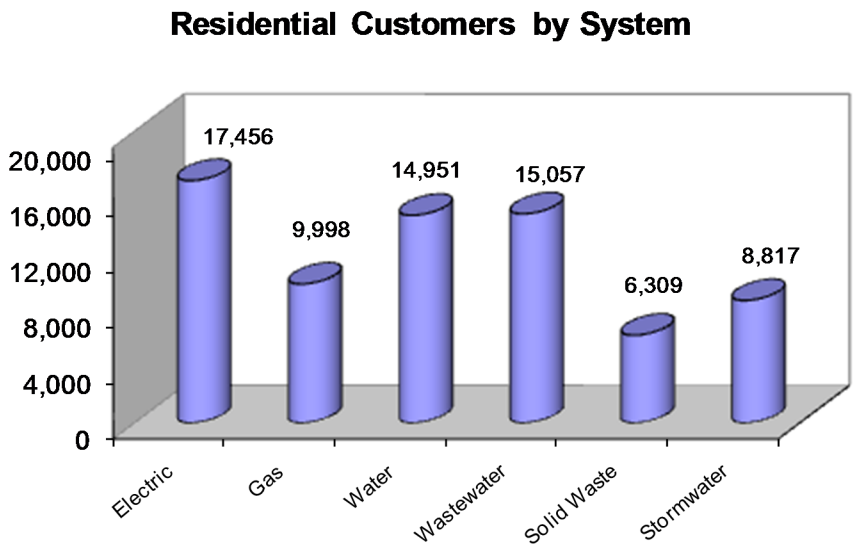
The City provides a traditional mix of general government services including police and fire protection, library, construction and maintenance of streets and infrastructure, storm water drainage, recreational activities, cultural events, planning, zoning, housing, and administrative services. In addition 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 and Wastewater treatment. 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 subject to the approval of the Public Service Commission (PSC). Rates for the use of the Natural Gas, Water, Wastewater, Communications, and Solid Waste systems 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 shows the impact the utility systems have on the budget when compared to the population of Leesburg:

System	Established	Residential Customers	Area Sq Miles
Electric	1921	17,456	48.1
Gas	1959	9,998	88.0
Water	1903	14,951	39.9
Wastewater	1929	15,057	40.8
Solid Waste	1925	6,309	38.52
Stormwater	1991	8,817	38.52
City of Leesburg	1875	20,093	38.52



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SHORT TERM

The priorities of the current budget have been discussed in the budget message. A balanced budget without appropriation of fund balance or use of future reserves has been adopted by the Commission.

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 has expended the majority of the $17 million August 2007 Bond Issue. Of the remaining $1.9 million, $300,000 is designated as matching funds for the Overlay of Runway 3/21 and Taxiways B, J, & K, and $703,504 is designated for the repayment of the loan to Electric for the Sleepy Hollow lights. All bond proceeds were budgeted in the prior fiscal year. Any remaining funds will be carried over as a budget amendment to the current fiscal year.

In August 2007, the City issued the following utility bonds (4 issues totaling $46.5 million; Electric System Revenue Bonds Series 2007A $11.3 million, Taxable Electric System Revenue Bonds Series 2007B $11.7 million, Utility System Revenue Bonds Series 2007A $22.4 million and Taxable Utility system Revenue Bonds Series 2007B $1.07 million. The Electric Series 2007A will pay for the cost of acquiring and constructing additions, extensions, and making improvements and repairs to and replacements of various components to the electric system. The Electric Series 2007B was issued to reimburse the Electric System for prior years capital expenditures related to certain Florida Department of Transportation mandated road projects. The Utility Series 2007A will pay for the cost of acquiring and constructing additions, extensions and making improvements and repairs of various Gas, Water and Wastewater components to the Utility system. The Utility Series 2007B was issued to provide funds for deposit to the City's Wastewater System operating reserve fund.

The City anticipates issuance of approximately $15 million in additional debt for the U.S. Highway 441/27 Community Redevelopment Area (CRA). The CRA will fund the relocation and undergrounding of overhead Electric lines within the 441/27 corridor in anticipation of an impending road widening project by FDOT.

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.

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. The City will collect a library county impact fee and apply for resources to meet our needs. This will allow the City to maintain its current level of service.

Much of the short term planning has been centered around the economic impact on the budgeting process. Declining property values and the approval of Amendment 1 in January of 2008 have reduced Ad Valorem revenue by $438,143 or 6.8% from the previous fiscal year. In addition, other revenues which are consumption driven have been negatively impacted. Uncertainty with revenue projections and grant awards led to the recognition of a budgeted increase in Fund Balance of $536,461 in the current year general fund budget. Short term financial planning always includes revenue analysis in the utilities. The results of this year's analysis yielded an increase in water rates of 3%.

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 for the proper use of fiscal resources to address 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.

The 10-year Capital Improvement Plan, was developed to maximize the "pay as you go" approach while recognizing the benefit of financing. Utility improvements and replacements will be scheduled and completed based on 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 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 and to provide other savings. In addition, the utility is also seeking federal stimulus money to upgrade its metering technology. The new technology will enable the utility to develop and employ time of use rates which will provide consumers with the ability to curtail energy consumption during peak demand, the period when energy is the most expensive.

- **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 installation 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 approval 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. Other sources include reuse, surface water drawn from local rivers and lakes and participation in a coastal desalination facility known as the Coquina project.

- **Communications -** The City has expanded the business by marketing 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 utility is attempting to replace privately owned dumpsters with City-owned dumpsters to ensure the cans are maintained correctly at all commercial accounts. The department also created a roll-off service and a franchise fee to ensure private haulers that supply services to our residents and businesses maintain an expected level of service. In addition the utility also underwent an extensive cost of service analysis which has yielded several cost cutting ideas and measures. The utility did not waste any time implementing many of their ideas while some required commission approval. The results on operations and cash flows were instantaneous which will enable the utility to rebuild its cash balances and meet the cash reserve policy sooner than had been previously anticipated.

Financial Planning

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

The fleet maintenance division owns and leases all City vehicles and charges the 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 also the responsibility of the fleet department.

Personal Services costs represent 85% of the City's general fund annual budget. Since employees are here to serve the citizens, it is important to have happy, productive employees. In the past, the City has attempted to complete a salary survey every three years. However, the current economic conditions have limited the City's ability to fund any changes.

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

- Developing a team of management employees to monitor construction projects
- Reducing the utility transfer to the general fund to equal franchise fee charges
- Implementation of Technology
- Check verification
- Power Secure
- FACTA
- Smart Meters
- Collection Policy
- Customer Service

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 2009-10 budget adoption process began at the February 9, 2009, 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). For seven years, the City has been striving to develop 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 on May 4, 2009. Generally, an interdepartmental coordination meeting is held to review each department's CIP together. The interdepartmental coordination meeting fosters better planning, engineering, review and expense management. This interaction allows for any necessary changes to be made and for all departments to be aware and provide critical information on projects that are in the CIP.

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 costs
- Direct or indirect effect on revenue

The CIP was reviewed by the City Manager and prepared in a draft format. It was decided that due to severe budget constraints placed on the City for fiscal year 2008-09, the CIP would be adopted subsequent to the budget. Although departments were challenged to use only the amounts included in the 10-year CIP, certain adjustments were necessary. The 2009-10 capital projects/ purchases were presented by the departments to the commission during the budget workshops held in July and August. Capital projects/ purchases for fiscal year 2009-10 were adopted on September 28, 2009.

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.

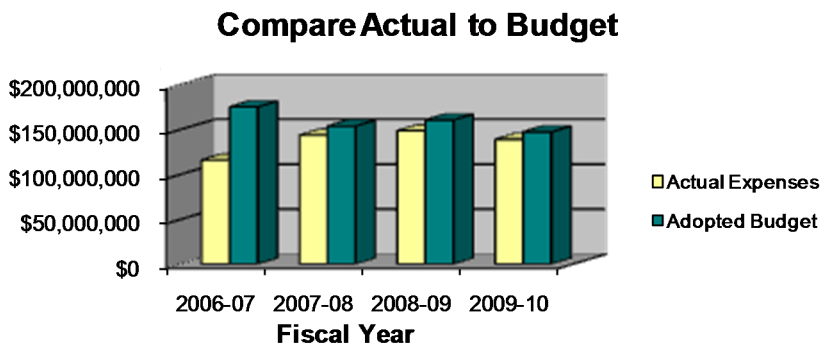
Actual expenses for the utility funds are recorded on the full accrual basis, while other funds are reported on the modified accrual basis. Comparing a budget prepared on the cash basis to actual expenses recorded on the accrual basis can be misleading in a budget document. When comparing fiscal year 2008-09 actual expense to fiscal year 2009-10 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, as seen on the totals in the "All Funds" section, when compared to the cash budget versus the accrual budget produce the following results:

	Actual Expenses 2008-09	Adopted Budget 2009-10	Average Annual Change
Cash Basis Budget	160,513,545	147,262,301	(8.26)
Accrual Basis Budget	160,513,545	138,903,241	(13.46)

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. At a Commission workshop held earlier in the year, the City Manager discussed the need to achieve excellence in customer service in every aspect of City operations. Four employees have attended the Disney Institute for the Disney Approach to Quality Service. The City is also looking at the Sterling Award program and has plans to apply for the Malcolm Baldridge award.

A copy of the budget calendar, procedures manual, forms, and budget entry instructions were provided to each department. Several issues were addressed during the course of the meeting with emphasis on the following:

- 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

The budget team provided two training opportunities to assist all the departments with the budget process. They were not mandatory, but were attended quite well, which resulted in a very smooth process.

Budget Preparation

Individual departments are responsible for the original entry of operating expenses and capital outlay budget information. 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 the 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.

Approval

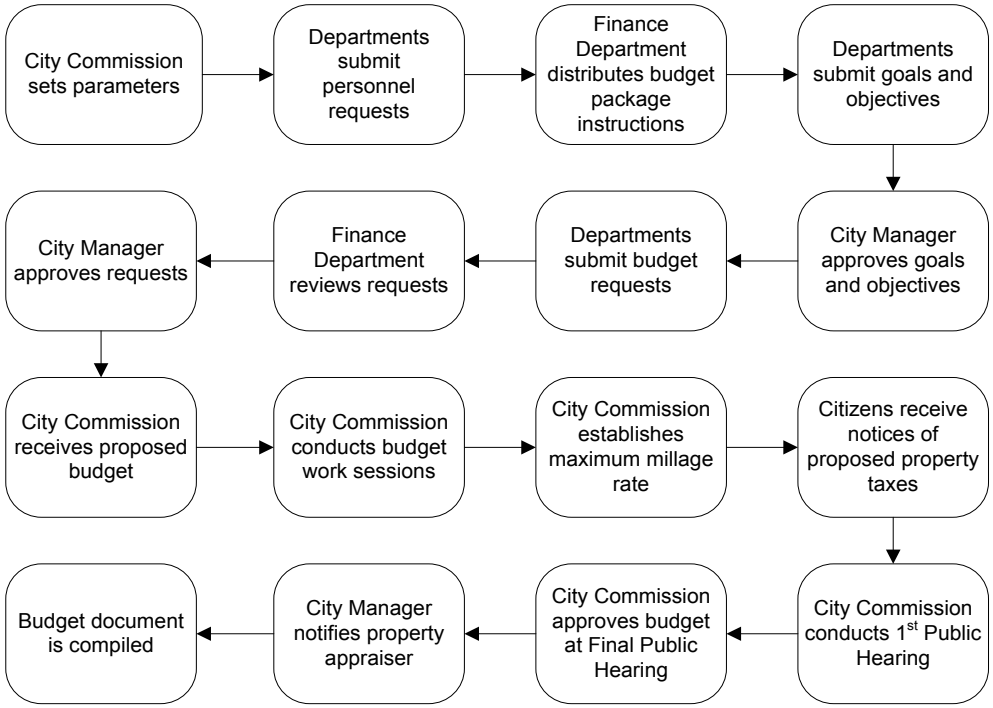
Pursuant to Florida law, two public hearings are required prior to the adoption of a millage rate and budget. At the conclusion of the first public hearing held on Thursday, September 10, 2009, the City Commission adopted a resolution to tentatively adopt the millage rate, and another resolution to tentatively adopt the budget. At the final hearing on September 28, 2009, the City Commission unanimously approved a resolution to adopt the final millage rate and an ordinance to adopt the 2009-10 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 receive a budget preparation manual at the opening meeting 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 and the Capital Improvement Plan were available on the intranet for departments. 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 10-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
- City Commission adopts 10-year Capital Improvement Plan

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 Commission introduces ordinance to adopt the final budget at first public hearing
- 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

2009 DATE DAY	RESPONSIBLE PARTY	REQUIRED ACTIVITY	REQUIREMENT REFERENCE
February 9, Monday	City Commission	Adopt budget calendar and goals for the fiscal year 2009-10 budget	
March 2, Monday	Department Directors	Submit updated organizational charts and requests for additions and or reclassifications of existing personnel to the Budget Manager	
March 27, Friday	City Manager	Distribute civic funding request forms	
April 3, Friday	Finance Department/ City Manager	Distribute forms and instructions for use in preparation of the fiscal year 2009-10 budget requests to all departments and agencies funded by the City	
April 20, Monday	Department Directors	Deadline for submission to the Budget Manager of departmental goals, objectives, statements and performance measures for fiscal year 2009-10	
April 24, Friday	Civic Organizations	Deadline for submission to the City Managers' office budget requests for fiscal year 2009-10	
May 4, Monday	Department Directors	Deadline for submission to the Budget Manager of budget requests for fiscal year 2009-10	
May 12-29 Tuesday-Friday	City Manager	Meet with governmental fund departments to discuss fiscal year 2009-10 budget requests, including goals and objectives	
May 18-20, Monday-Wednesday	City Manager	Meet with Civic Organizations to discuss funding requests for fiscal year 2009-10	
On or before May 29, Friday	Property Appraiser	Provide an estimate of 2009 total assessed values of nonexempt property for budget planning purposes	Section 200.065(7), Florida Statutes,
June 3-8, Wednesday-Monday	City Manager	Meet with proprietary fund departments to discuss fiscal year 2009-10 budget requests, including goals and objectives	
June 23, Tuesday	Finance Department	Present the draft budget for fiscal year 2009-10 to the City Manager for review and analysis	
On or before June 29, Monday	Property Appraiser	Receive 2009 certified taxable values	Section 193.023(1), Florida Statutes, Section 200.065 (1), Florida Statutes

Budget Calendar (Continued)

2009 DATE DAY	RESPONSIBLE PARTY	REQUIRED ACTIVITY	REQUIREMENT REFERENCE
July 9, Thursday	City Manager	Present the draft budget for fiscal year 2009-10 to the City Commission for review and analysis	Section 200.065(2)(a)2, Florida Statutes, Section 28, Leesburg City Charter
July 20 & 23 Monday, Thursday	City Commission	Conduct budget/capital improvement work session regarding the proposed budget for fiscal year 2009-10	
July 27, Monday	City Commission	Establish the maximum millage rate for fiscal year 2009-10	
July 28 & 30 Tuesday, Thursday	City Commission	Conduct budget/capital improvement work session regarding the proposed budget for fiscal year 2009-10	
No later than July 31, Friday	City Commission	Notify the Property Appraiser of: 1. The Proposed millage rates for 2009; 2. The rolled back millage rates for 2009; 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,
August 3 & 6, Monday, Thursday	City Commission	If necessary, conduct budget/capital improvement work session regarding the proposed budget for fiscal year 2009-10	
No later than August 21, Friday	Property Appraiser	Mail notices of proposed property taxes for 2009 to each taxpayer listed on the current year assessment roll	Section 200.065(2)(b), Florida Statutes, Section 200.069, Florida Statutes
September 10, Thursday	City Commission	Conduct public hearings to consider adoption of the tentative budgets and proposed millage rate for fiscal year 2009-10. All hearings must begin after 5:00 P.M	Section 166.241(3), Florida Statutes, Section 200.065(2)(c)-(e), Florida Statutes
September 14, Monday	CRA Board	Establish budget for Community Redevelopment Agencies	
September 24, Thursday	Finance Director	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 2009-10	Section 200.065(2)(d), Florida Statutes, Sections 200.065(3),(a),(b), and (h)-(l), Florida Statutes
September 28, Monday	City Commission	Conduct public hearings to consider final adoption of the budget/capital improvement plan, and millage rate for fiscal year 2009-10. All hearings must begin after 5:00 P.M	Section 166.241(3), Florida Statutes, Section 200.065(2)(d), (e),Florida Statutes
October 26, Monday	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 ordinance 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 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 an ordinance, 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.

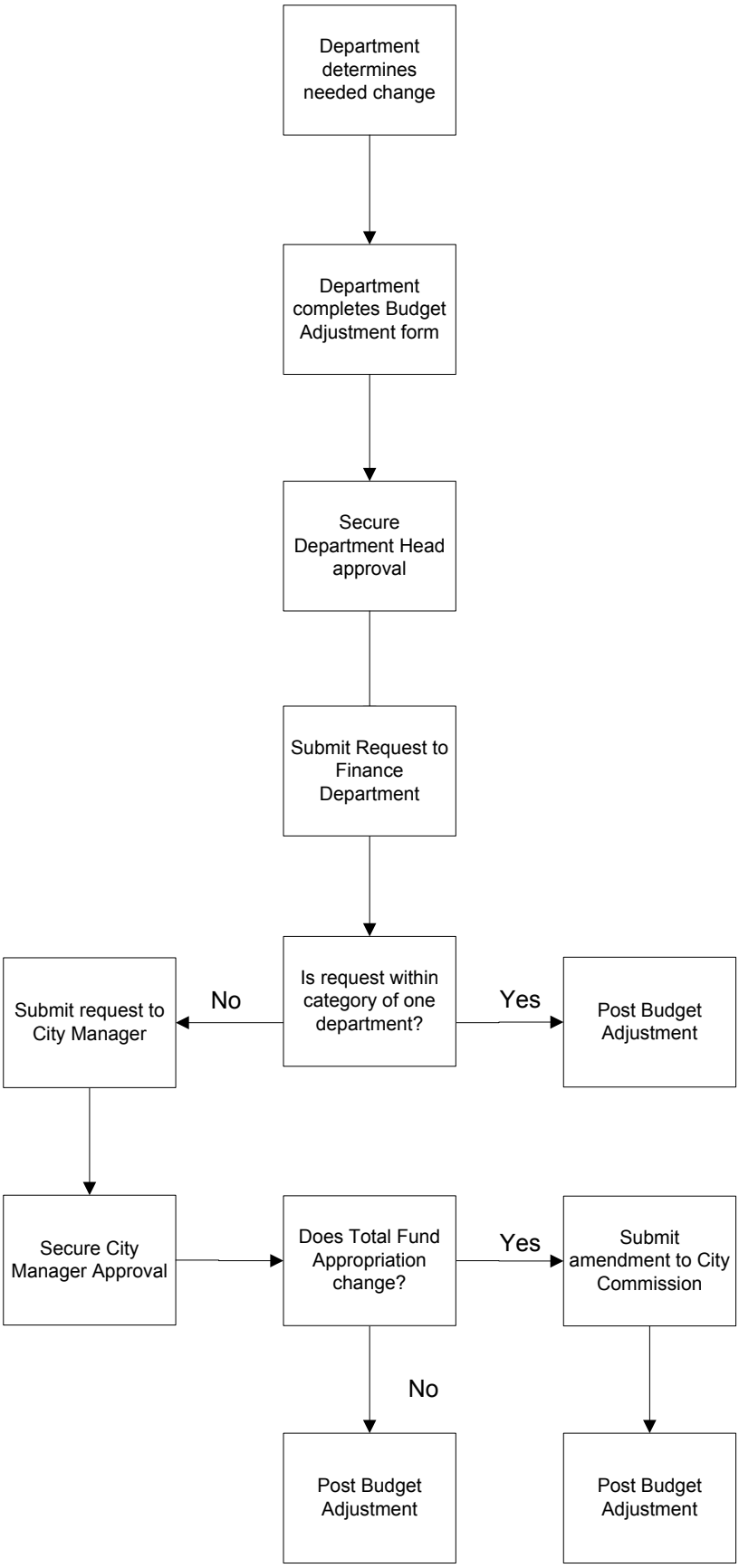
The City Manager may amend appropriations in any fund, provided that the total appropriation of the fund is not changed and does not alter a department's work program. The City Manager can also approve the following:

- 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 Collection Department verifies all transactions and posts information to the system prior to making the bank deposit

Investment Policy

The investment policy which was embedded within resolutions 4342, 4886, 4923 and 5538 was substantially updated in resolution 8163 and subsequently approved by the Commission on April 14, 2008. The 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 includes a continuing education requirement of a minimum of eight hours per year for the Finance Director or his designee. Included in the new policy is the ability to invest in LGIP's other than the State of Florida LGIP State Board of Administration. The policy also allows for investment with minority and community financial institutions, subject to full disclosure to the Commission. 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	100%
U.S. Government Securities	100%
Bankers Acceptances	50%
Repurchase Agreements	50%
Certificates of Deposit (CD's)	
Commercial Bank	100%
Savings & Loan Associations	10%
Local Government Investment Pools (LGIP)	75%
Money Market Mutual Funds	50%

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) 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

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

- General Fund – 20% of the current fiscal year budget
- Special Revenue Funds – none
- Debt Service Fund – as required by bond covenants
- Capital Projects Fund – none
- Enterprise Funds –
  - -Electric Utility- (Total Revenues– Cost of Purchased Power + Operating Transfers to the General Fund + Revenue Surcharge Transfers)/ 365 days X 120 days
  - -Gas Utility- (Total Revenues– Cost of Purchased Gas + Operating Transfers to the General Fund + Revenue Surcharge Transfers)/ 365 days X 90 days
  - -Water, Wastewater, Communications and Solid Waste– 25% of current fiscal year budget
- Internal Service Funds – greater than or equal to zero (break even)

Utility Transfers– Ordinance 07-81

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 formula:

Estimated Operating Revenues Less:

- Franchise Fees imposed by the City against itself
- 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.

The City assumes all financial risk associated with operating each utility, with the goal of providing superior service at the lowest possible cost. On July 14, 2007, the City Commission adopted ordinance 07-81 to establish a policy to accomplish this goal and provide additional financial support to general government functions.

Calculation of annual operating transfer

- Shall not exceed 10% of the estimated operating revenues excluding utility surcharge fees included in the adopted budget for that fund
- Prohibits any transfer if said fund will experience a net loss after transfers for that fiscal year
- Ten percent (10%) limit excludes franchise fees imposed by the City against itself paid to other jurisdictions
- Shall be limited to the amount necessary to balance the general fund budget, including the replenishment of the minimum balance of required cash reserves

Special Transfer Policy– 07-82

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 2009-10 adopted budget, the minimum level of cash required in the general fund is $4,813,411 (20% of $24,067,056). 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 an operating transfer of 7.75%, which was reduced from 8% in fiscal year 2006-07, from the Electric, Gas, and Water utility funds, while the Wastewater, and Solid Waste utility fund contributions remained unchanged at 7.25%.

Historically, the amount of fund balance appropriated, and its relationship to the general fund budget as a whole may be stated as follows:

	2006-07	2007-08	2008-09	2009-10
GENERAL FUND				
Total Adopted Budget	$29,040,054	$26,098,344	$24,706,041	$24,067,056
Beginning Fund Balance	5,997,299	3,864,847	4,022,072	5,041,208
Ending Fund Balance *	3,864,847	4,022,072	5,041,208	5,250,000
Percentage of Ending Fund Balance to Total Budget	13.3%	15.4%	20.4%	21.8%
Fund Balance Appropriated	382,154	0	0	0

* The ending fund balance for fiscal years 2008-09 and 2009-10 are projected based on estimated revenues and will be adjusted during the year after the audit has been completed.

Procurement Policy

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

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

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.

$ 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.

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

Description	Time	Responsibility
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 amounts
The City Commission will annually consider whether or not to take specific action to carry over the available amount.

Annual Review
A review is required as part of the annual budget adoption process.

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.

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 10-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 2008-09 follows:

Fund	Adopted 2008-09	Adopted 2009-10
General	$ 1,615,960	$ 1,309,940
Stormwater	640,000	1,522,500
CRA's	2,378,700	-0-
Capital Projects	4,446,870	2,260,790
Electric	-0-	2,642,754
Gas	1,154,505	533,105
Water	162,224	1,332,000
Wastewater	400,000	31,000
Communications	190,000	157,068
Solid Waste	175,000	-0-
Total	$ 11,163,259	$ 9,789,157

On September 28, 2009, the City Commission adopted the capital improvement plan for fiscal year 2009-10. 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.

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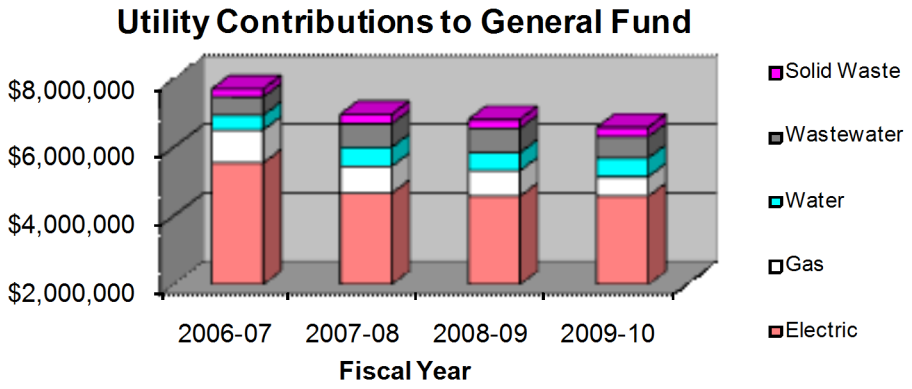
Budget Summary

The City adopted a balanced budget. The total estimated revenues are equal to total appropriations, which includes reserve for future capital. The major issues addressed in the adopted budget for fiscal year 2009-10 by fund are as follows:

General Fund

There is no appropriation of fund balance in the General Fund. The Interfund transfers from the utilities decreased by $230,909 from the previous fiscal year. This reduction is driven by expense reductions related to the current fiscal year budget.



During the past fiscal year, the City had one annexation totaling .22 acres. In the past 10 years, the City's boundaries increased by more than 76% from 14,010 to 24,720 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. It reflects not only the proposed boundaries for the City, but also for adjacent incorporated areas.

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 conduct projects at Lake Lucerne, Webster Ditch, Tally Box Road, and at the Lake Hollywood Outfall to Lake Griffin. The department will continue its efforts to enclose ditch lines and improve transmission of stomwater through the City in an effort to reduce local flooding.

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 are annual payments of $24,048 until May 2014 associated with the purchase of the Christley property. The Main Street component of the GLCRA is expected to carry over funds approximately $50,000 from fiscal year 2008-09.

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, 2009 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, 2009 will approximate $135,000. In December 2008, the CHCRA issued $1,431,878 of debt to finance improvements to the community. The CHCRA major projects include: program coordinators, infrastructure and pedestrian support (sidewalk) facilities, commercial and industrial improvement and gateways to the community.

The City of Leesburg created Highway 27/441 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. 27/441 corridor areas. The agency determined the existence of blighted areas and will make improvements utilizing available funds. Projected fund balance at the end of fiscal year 2008-09 will approximate $3 million. The CRA has projected income approximating $940,000 for the fiscal year 2009-10 budget.

Capital Projects Fund

The Capital Projects Fund budget decreased by $2,186,080 from $4,446,870 to $2,260,790 in fiscal year 2009-10.

Improvements to the Leesburg International Airport, budgeted at an estimated cost of $1,617,000, will be primarily funded from grants. The City of Leesburg budgeted for federal and state grants totaling $1,314,075, which provides funding for the Obstruction Survey on Runway 13/31 and the overlays of Runway 3/21 and Taxiways B, J, and K.

Electric

During fiscal year 2009-2010, the relocation of the overhead primary along the Highway 441 corridor from Perkins to Griffin and Highway 27 from North Lake Shore to Center Street will be the main focus of work. This multi-phased project will be completed over multiple budget years. Other bonded projects include the conversion of an existing overhead distribution line in the Silver Lake subdivision to underground and the rebuild and construction of two Airport Substation feeders serving load in the vicinity of the mall. Design for Phase two of the conversion of overhead distribution facilities to underground in the Carver Heights Subdivision will be completed and construction will commence this year.

The utility will continue to replace substandard poles identified during the pole inspection project. Development in planned Subdivisions is not expected to increase materially due to the lagging economy. Additionally, the utility will continue to replace aging underground distribution cable as it experiences failures.

Gas

Despite the downturn in the economy, growth in the number of gas customers continued during fiscal year 2008-09 with the addition of 215 residential and commercial customers. Although other commodities prices increased, natural gas prices fell by nearly 45% for the year, providing Leesburg customers with an economical 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), which should be complete by 2015. All new subdivisions are being installed with AMR equipment. Capital maintenance for Leesburg 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. As a result, developer's bore the cost of installation for 2 new apartment and town home complexes which totaled approximately $170,000, significantly reducing the Gas utility's capital outlay for fiscal year 2009.

Water & Wastewater

The Water department continues to plan and promote capital improvements as part of the ultimate goal to interconnect all water systems, thereby providing adequate water supply to all areas of the city. Currently, the Royal Highlands plant is stand alone; however, growth in the southern area has shortened the distance between Royal Highlands and the City of Leesburg main system. Revenues for this budget were projected conservatively utilizing customer base and historical data.

Most of the projects for Water over the next ten years address necessary repair and maintenance and also new facilities to serve growth. Plant and pumping rehabilitation, elevated and ground storage inspection and rehabilitation as well as the City of Leesburg's meter replacement program will be the department's priority.

Reclaimed water will be available during the 2009-10 fiscal year. Many areas within the City already have dual distribution lines in place and several bulk customers will come on line at that time. Reuse rates have also been established.

With the completion of the upgrades to the City of Leesburg's Main Wastewater Plant at Canal Street, Wastewater will continue to concentrate on the repair and replacement of the system's infrastructure. Lift stations and manhole rehabilitation will be prioritized. Similar to Water, revenues for this budget were projected conservatively utilizing customer base and historical data.

An important aspect for the City to consider is that the expansion of the Water, Wastewater and Reclaimed Water utilities is necessary if the utilities are to grow. The infrastructure for these utilities in the projected growth areas is virtually non-existent. In order to establish rational and consistent decision-making for utility expansion, the following are guiding principles that are applied to the process:

- Expansion may not be funded by existing rate payers
- Funding options may not impair the financial health of the utility
- Funding options may not cause the utility to be in non-compliance
- Utility expansion must occur from the core out, not from the perimeter in
- Utility expansion must be considered in an orderly fashion– per master plans

Based upon these guiding principles, there are three options reasonably available to fund utility expansion. These are:

- Remain status quo
  - -There will be no utility expansion or growth; therefore future contributions to the General Fund for utility revenues will not increase due to capacity
- Impact Fees
  - -Rework last year's study to reflect updated construction costs and implement the much greater impact fee levels with a requirement for non-reimbursable prepayment
  - -Use revenue stream either for construction or as a revenue stream for short-term debt
- Utility Assessment District
  - -Determine expansion as expressed by Master Plan and Land Use and assess land owners for their share of utility expansion construction costs
  - -Use revenue to bond utility expansion in an orderly, planned fashion from the core out

In planning for the next growth cycle the utilities are focused on infrastructure development that will not affect its current customers or impair the financial health of the Water and wastewater funds. Therefore it is paramount that the necessary infrastructure be designed, built and placed in service with these guiding principles and goals in mind.

Communications

The City continues to expand its fiber optic network throughout Lake County. Network expansion in the previous fiscal year resulted in additional fiber optic connections to more than 10 customer locations. As the Electric department places distribution lines underground and removes poles, the Communication utility installs conduit or fiber optics at the same time, reducing the overall cost of installation.

Line extensions for new customers are included as a lump sum, with some larger projects specifically identified. The utility continues to increase customer connections near existing fiber optic cable lines, in an effort to take advantage of existing capacity in the system. 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 the expected costs and resulting revenue will be presented annually. The utility continues to evaluate technology enhancements that could be used to lower the cost of last mile line extensions. The City evaluates alternative last mile options such as point-to-point connections, and new types of fiber technology. During the last year, the utility implemented a new low profile fiber optic cable for short distance [less than 1,000 feet] connections to customer premises. This type of fiber optic cable has succeeded in

reducing the time and material costs to install a connection, while maintaining the quality and performance the City and customers expect.

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 a continuous reduction of 30% (through recycling) to the waste stream going into landfills. The City continues recycling efforts and encourages customers to participate.

The City maintains and monitors the closed 92.2-acre landfill throughout the year. The Florida Department of Environmental Protection (FDEP) now also requires the City to monitor an additional 40 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. This responsibility will continue as required by the FDEP and is budgeted accordingly as required by law.

During fiscal year 2008-09, there were 20,918 tons of solid waste transported to the Lake County incinerator and landfill. During the same period of time there were 443 tons of material collected and recycled from the residents of Leesburg, and 1,706 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 2008-09 budget to the adopted fiscal year 2009-10 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-six funds. Appropriations of fund balance were used for the following Special Revenue funds: Stormwater, Police Education Receipts, Police Impact Fees and Police Forfeiture. 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, levy of a 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, vehicles and equipment necessary 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, an 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 calculated from expense projections. 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.

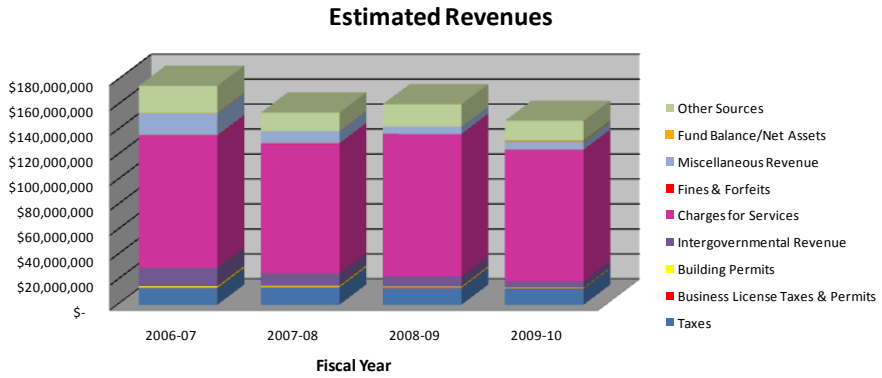
Miscellaneous Revenues - Includes interest on investments, rents, impact fees, sales of surplus property, insurance proceeds from lost or destroyed property, street paving assessments, refunds, contributions, and revenues which cannot be recognized in other classifications. The revenues in this category are examined based on economic conditions and a variety of methods are used to develop good estimates. Impact fees for water and wastewater are based partially on 5 year trend information with increases for plat approvals and growth projections as well as economic expectations. Police, fire and recreation impact fees are recognized as earned. 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 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:

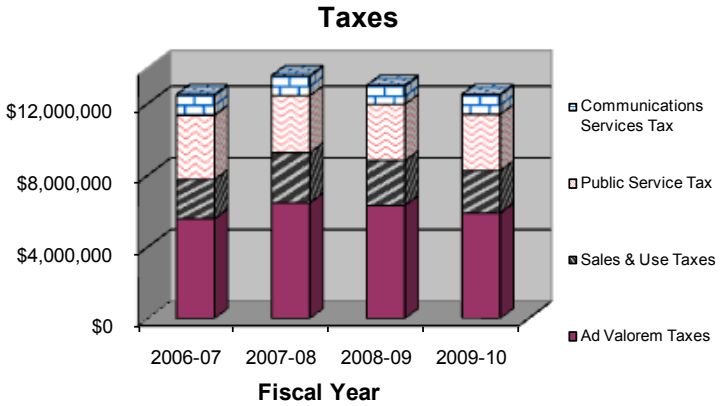
	2006-07	2007-08	2008-09	2009-10
Taxes	$ 13,406,581	$ 13,868,067	13,348,123	$ 12,947,340
Business License Taxes & Permits	226,396	264,500	295,635	125,600
Building Permits	1,129,634	972,000	850,000	430,000
Intergovernmental Revenue	14,783,229	9,935,683	8,144,002	5,185,204
Charges for Services	105,757,604	103,870,383	113,944,824	105,227,814
Fines & Forfeits	384,145	307,500	178,000	159,500
Miscellaneous Revenue	17,415,520	9,796,544	5,840,380	6,624,767
Other Sources	21,757,868	14,771,428	17,912,581	15,829,190
Fund Balance/Net Assets	382,154	0	0	732,886
TOTAL SOURCES	$ 175,243,131	$ 153,786,105	$ 160,513,545	$ 147,262,301



Overall the budget decreased by $13,251,244 or 8.26% from the previous fiscal year which is primarily attributable to the costs of energy.

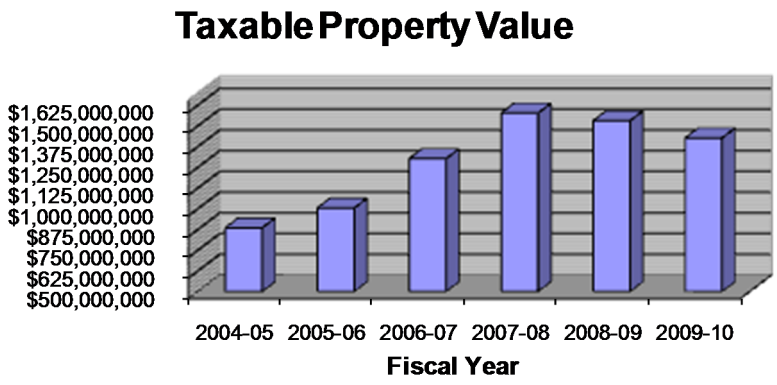
Taxes

Taxes decreased by $956,236. 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.



	2006-07	2007-08	2008-09	2009-10
Millage Rate (per $1,000)	4.500 Mills	4.310 Mills	4.3179 Mills	4.3179 Mills
Taxable Property Value	$1,302,032,879	$1,576,656,642	$1,539,189,621	$1,426,812,335
Total Taxes Levied	5,859,148	6,795,360	6,646,067	6,160,832
Amount Collected	5,655,280	5,655,280	6,318,550	5,852,791
Percentage Collected	96.52%	83.22%	95.07%	95.00%

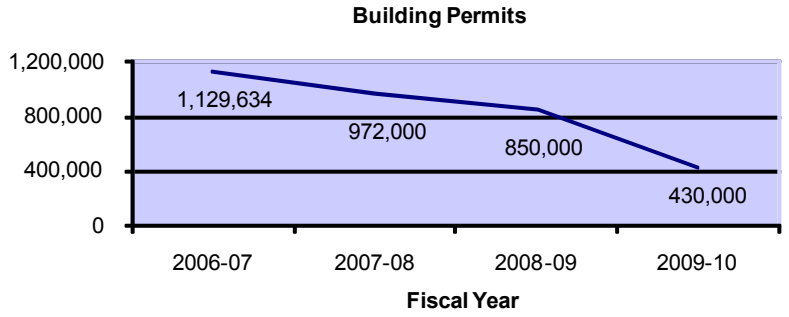
* For fiscal year 2009-10, the amount indicated for amount collected and percentage collected are estimates only, based on a projected collection rate of 95% of the taxable value times the millage rate of 4.3179 mills.

Sales & Use Tax – This tax is generated from sales tax on the purchase of goods. This category is projected to decrease slightly by $18,800, or 10%. The decrease is directly attributable to state and county projections for the Local Option Taxes.

Public Service Tax – The revenue collected from this source is deposited directly into the General Fund. This funding source is directly related to charges for services and is expected to remain unchanged from the prior fiscal year.

Communication Services Tax – Although the maximum percentage of 5.22% remained the same, revenues increased based on the increase in the State's estimated taxable sales of $21,345,047.

Business License and Tax Permits– Building permit activity dropped off significantly during fiscal year 2008-09. Budgeted revenues of $430,000 are expected during fiscal year 2009-10.



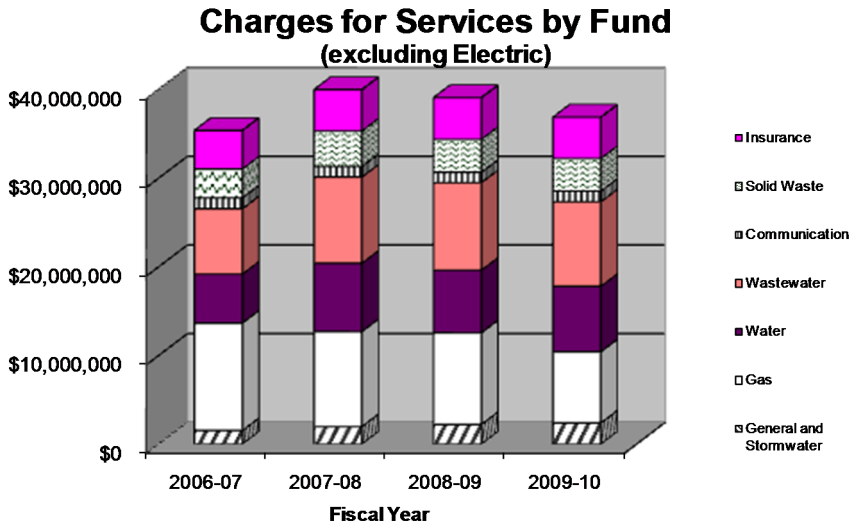
Due to the economy we have budgeted the same amount as last year for business license revenue.

Intergovernmental Revenue
During fiscal year 2009-10, the intergovernmental revenue category decreased by $2,958,798 or 36%. This reduction is primarily associated with state and local grant activity associated with Airport improvements in the Capital Projects fund.

In addition, the City of Leesburg receives a portion of the personal services costs from grant funds for the actual time worked for twelve firefighters. The City will receive 30% of the personal services costs through March 2010 which is the last payment from the SAFER grant. The budget includes $72,000 in expected reimbursements for these firefighters. In subsequent years, all personal costs for the twelve firefighters will be borne by the City.

Charges for Services
Charges for Services decreased $8,717,010 or 7.7% primarily due to the reduction in the cost of energy associated with the electric utility. With the recent volatility in the cost of fuel, the Bulk Power Cost Adjustment (BPCA) has been decreased significantly due to lower anticipated costs for purchased power.

Over the past four years, the electric fund revenues decreased by $1,139,980 from budgeted revenues of $69,508,490 in fiscal year 2006-07 to the amount budgeted for fiscal year 2009-10 totaling $68,368,510. Since electric revenues approximate 65% 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, it does represent a use of revenues previously accumulated in the fund. The 2009-10 does include an appropriation of fund balance in the following Special Revenues funds: Stormwater ($646,836), Police Education Receipts ($10,350), Police Impact Fees ($4,790) and Police Forfeiture ($75,700).

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, Facility Services, Planning & Zoning, Health Insurance, Workers' Compensation 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.

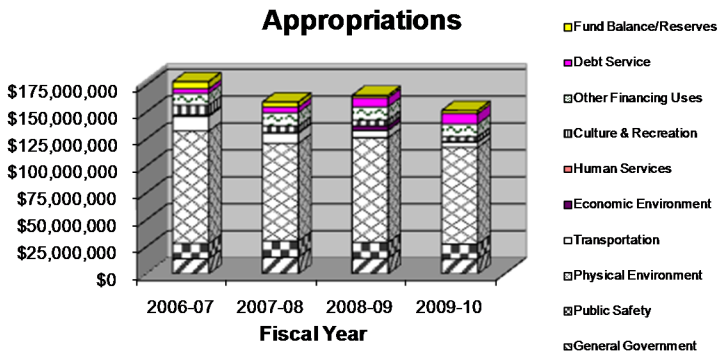
Other Uses - Includes the following activities: debt service, other financing uses, and reserves for future capital.

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

SUMMARY OF APPROPRIATIONS BY FUNCTION

	2006-07	2007-08	2008-09	2009-10
General Government	$ 10,932,648	$ 9,692,730	$ 9,492,283	$ 9,406,947
Public Safety	14,134,056	15,367,018	14,606,055	13,813,236
Physical Environment	104,370,633	90,586,514	97,238,560	89,806,721
Transportation	13,650,971	9,326,848	6,687,466	4,740,286
Economic Environment	1,156,969	727,453	4,355,605	704,053
Human Services	56,749	57,905	20,000	20,000
Culture & Recreation	9,266,519	5,932,343	5,253,835	4,394,865
Other Financing Uses	10,636,106	12,327,956	12,329,687	11,773,058
Debt Service	4,433,364	5,221,727	8,309,938	9,730,523
Fund Balance/Reserves	6,605,116	4,545,611	2,220,116	2,872,612
TOTAL APPROPRIATIONS	$ 175,243,131	$ 153,786,105	$ 160,513,545	$ 147,262,301

General Government appropriations decreased by $85,336 which reflects greater scrutiny being placed on each and every appropriation thru the use of zero based budgeting.



The physical environment category has the largest decrease of $7,431,839 which is directly related to the decrease in fuel purchases. The following table shows other changes to describe the reason for the decrease:

Electric cost of power	$ (8,202,547)
Gas purchases	(2,018,767)
Capital:	
Electric	2,642,754
Gas	(621,400)
Water	1,169,776
Wastewater	(357,223)
Various other changes	(44,432)
Change	$(7,431,839)

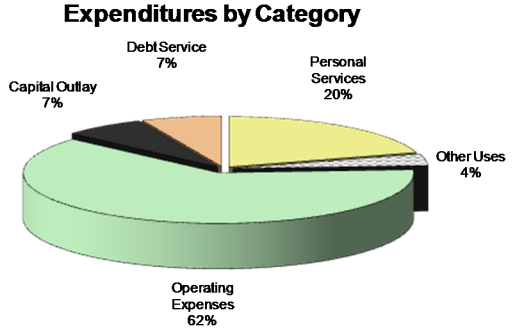
Transportation expenditures decreased $1,947,180 which reflects the decrease in transportation related capital projects.

The decrease in public safety of $792,819 is mainly attributable to the following reductions: reduction in Pension costs for Police & Fire totaling $324,100 (subject to collective bargaining), Police overtime $174,283, Police Impact Fees $70,210. Police, Fire and Recreation impact fee budgets will employ a conservative approach where revenues will not be budgeted and expenditures will only be funded out of available fund balance.

Debt Service increased $1,420,585 which is directly related to the 2008 Revenue Note for the Carver Heights CRA $203,270 and 2009 Revenue Bonds for Hwy 441/27 CRA $914,487.

The decrease in Economic Environment of $3,651,552 reflects only the operating expenses for the CRA's. Rehabilitation and improvement projects budgets from 2008-09 will roll forward as the projects progress.

As presented in the following graph, 62% of the appropriations are for operating expenses associated with day-to-day activities to provide services to the citizens. Capital outlay and personal services comprise 7% and 20% of the overall budget which can vary from year to year.

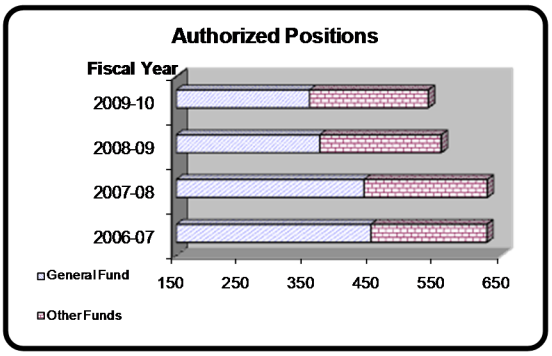


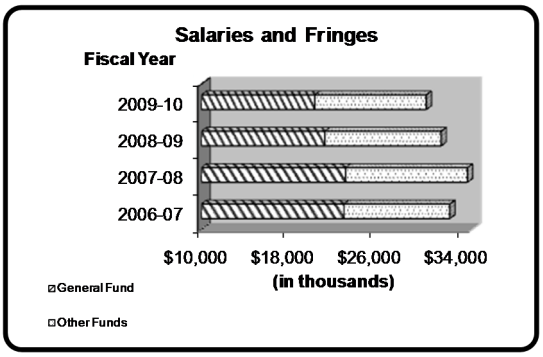
Personal Services

Total personal services costs decreased from $32,111,042 in fiscal year 2008-09 to $30,735,077 in fiscal year 2009-10, a decrease of $1,375,965 or 4.29%. Components of the decrease are reflected below:

	2008-09	2009-10	% Change
Salaries	$23,706,590	$22,950,701	(3.19%)
Fringes	8,404,452	7,784,376	(7.38%)
Total	$32,111,042	$30,735,077	(4.29%)

Salaries and fringes decreased in the general fund from $21,384,241 in fiscal year 2008-09 to $20,456,200 in fiscal year 2009-10 reflecting a decrease of $928,041 or 67.5% of the overall decrease in this category. All other funds also experienced a decrease in appropriations for salaries and fringes totaling $447,924 or 32.5% of the total decrease over fiscal year 2008-09. The decreases are shown graphically as follows:





The fiscal year 2009-10 budget reflects a decrease in positions, from 557 positions to 537 which include both full and part time personnel. Of the 20 position reduction, 10 positions were removed from Recreation and the remaining 10 positions were eliminated from other departments.

The General Employees Pension plan was frozen effective September 30, 2008. The required contribution is 5.2% for fiscal year 2009-10. The City will be making a 2% contribution to an ICMA 401 (a) plan for each employee which is a reduction from fiscal year 2008-09 of 6%. Police and Fire pension contributions of $250,800 and $904,129 respectively are included in this years budget, which is a combined increase of $91,264 over the fiscal year 2008-09 budgeted amount of $1,063,665.

Operating Expenses

Operating expenses decreased by $10,914,748 or 10.5% from $103,982,593 to $93,067,845. This reflects the decreased cost for Electric purchased power.

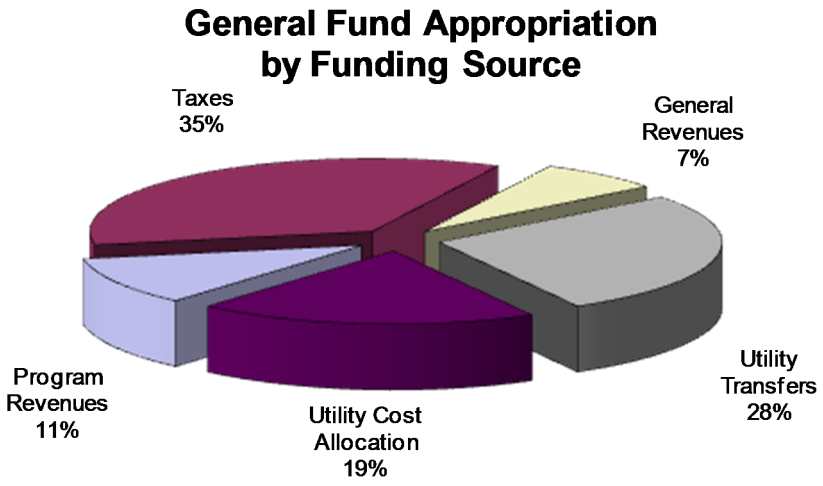
Utility Cost Allocation

The General Fund provides a variety of services that are funded by the six enterprise funds and two special revenue funds. A prorated share of the total operating budget is allocated directly to the appropriate fund operating expense budget. Several cost drivers are used to determine the percentage applicable to the operation of the fund. Expenses related to costs for services provided by the general fund are allocated to the various funds and

recorded as a contra expense in the appropriate division. 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%
Finance:	
Accounting	60%
Collections	98%
Customer Service	98%
Meter Readers	100%
Purchasing	70%
Warehouse	91%
Human Resources	30%
Information Technology	90%
GIS	90%
Public Works:	
Engineering	90%
Fleet Services	100%
Administration	35%
Community Development– Planning	55%
Housing & Economic Development	30%
Recreation– Facility Services	30%

The reduction in General Fund expenses of $638,985 translated to a cost reduction to the utilities of $265,627 through the reduction of utility cost allocation. The utility cost allocation and transfers to the general fund account for 47% of the funding sources in the General Fund. The breakdown of the types of funding sources in the General Fund can be viewed graphically as follows:



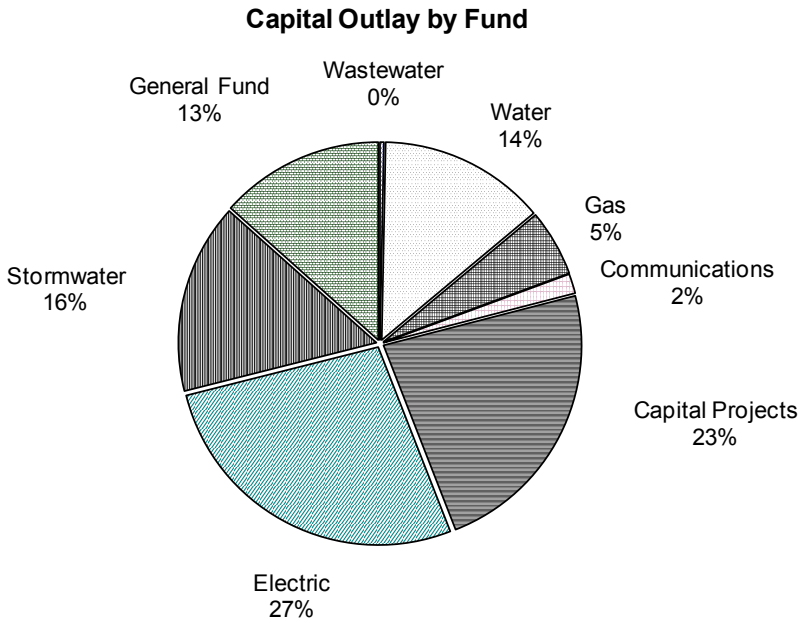
Capital Outlay

Capital projects in all funds decreased from $11,163,259 in fiscal year 2008-09 to $9,789,157, a decrease of $1,374,102 or 12%. This reduction is directly attributable to the reduction of capital projects and related expenditures across all funds. See page 46 for fund detail.

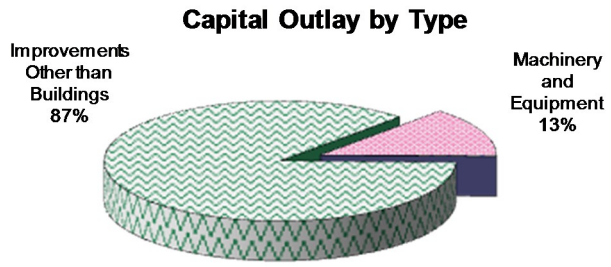
Expansion – Expansion of City limits, population growth and infill drive the need for additional infrastructure and the related purchases necessary to provide the required services. The Electric Department plans to provide additional capacity by reconductoring. The Gas Department plans to extend services to new developments, and the Water and Wastewater Divisions are planning upgrades for new services which will also impact capital expenses. Installation costs are typically recovered within a 7 year period. The City charges impact fees for Police, Fire, Recreation, Water, and Wastewater when customers secure a building permit.

Replacement – Beyond the specific utility expansions and general government services, the majority of City capital purchases represent replacements of equipment and vehicles that are more costly to maintain than to replace.

The following graph represents the total capital improvements by fund:



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



Category	Amount
Land	$ -0-
Buildings	35,000
Improvements other than buildings	8,470,413
Machinery and Equipment	1,283,744
TOTAL	$ 9,789,157

The largest capital outlay category is Improvements Other Than Buildings, which is mainly for utility and airport improvements.

Debt Service

The Debt Service category increased by $1,180,586 from $8,549,937 in fiscal year 2008-09 to $9,730,523 in fiscal year 2009-10. The changes are summarized below:

Description	Amount
Carver Heights CRA	$ 203,270
Hwy 441/27 CRA	914,487
Capital Projects	(1,295)
Electric & Utility bond issues	84,299
Communications	31,425
Magnolia Townhomes	(51,600)
TOTAL	$ 1,180,586

Other Uses

This budget includes a transfer from the new Discretionary Sales Tax Special Revenue Fund of $1,119,695 to Debt Service.

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	A3	A-	A
Electric	A2	A-	BBB+
Utility	A2	A-	A-
Implied G.O. Rating*	A2	A+	A

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

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, 2008, the debt coverage ratio and debt per capita based on the July 1, 2008 population of 20,093 can be stated as follows:

Type	Debt Ratio	Debt per Capita	Collateralized by Pledge
Capital Improvement Bonds, Series 1999	2.34	$ 500.02	Local government half-cent sales tax, and a guaranteed portion of state revenue sharing ($309,234)
Capital Improvement Bonds, Series 2004	3.46	$1,394.86	Public Service tax, sales tax and guaranteed entitlement, which are subordinate to the 1999 bonds
Electric Revenue	3.41		Net Electric system revenues
Bonds. Series 2004		$1,372.73	
Bonds, Series 2007A		1,269.70	
Bonds, Series 2007B		1,004.60	
Combined		$3,647.03	
Utility Revenue	1.52		Net Gas, Water and Wastewater revenues
Bonds, Series 2004		$1,892.31	
Bonds, Series 2007A		2,127.49	
Bonds, Series 2007B		99.78	
Combined		$4,119.58	

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

Issue	2010	2011	2012	2013	2014
Capital Improvement Bonds, Series 1999	$501,876	$503,126	$503,691	$503,698	$503,038
Capital Improvement Bonds, Series 2004	1,119,645	1,118,485	1,121,460	1,123,370	1,123,370
Electric Revenue Bonds, Series 2004	1,105,095	1,103,025	1,104,885	1,105,160	1,104,360
Utility Revenue Bonds, Series 2004	1,523,914	1,522,254	1,519,074	1,523,924	1,522,124
Electric Revenue Bonds, Series 2007A	551,906	551,906	551,906	551,906	551,906
Electric Revenue Bonds, Series 2007B	961,921	960,283	957,799	959,469	960,011
Utility Revenue Bonds, Series 2007A	1,351,444	1,353,444	1,359,844	1,350,444	1,350,844
Utility Revenue Bonds, Series 2007B	82,245	81,065	79,885	83,705	82,230
TOTAL	$7,198,046	$7,193,588	$7,198,544	$7,201,676	$7,197,883

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

Refunding And Capital Improvement Revenue Bonds, Series 1999

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 1987 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
Refunding and Capital Improvement	2008	160,000	342,476	502,476
Revenue Bonds, Series 1999	2009	165,000	334,796	499,796
Original Issue Amount: $7,345,000	2010	175,000	326,876	501,876
Original Issue Date: August 1, 1999	2011	185,000	318,126	503,126
Final Maturity: October 1, 2029	2012	195,000	308,691	503,691
Interest Rate: 3.65% - 5.5%	2013	205,000	298,698	503,698
	2014	215,000	288,038	503,038
	2015	225,000	276,750	501,750
	2016	235,000	264,825	499,825
	2017	250,000	251,900	501,900
	2018	265,000	238,150	503,150
	2019	280,000	223,575	503,575
	2020	295,000	208,175	503,175
	2021	310,000	191,950	501,950
	2022	325,000	174,900	499,900
	2023	345,000	157,025	502,025
	2024	365,000	138,050	503,050
	2025	385,000	117,975	502,975
	2026	405,000	96,800	501,800
	2027	430,000	74,525	504,525
	2028	450,000	50,875	500,875
	2029	475,000	26,125	501,125
TOTAL		6,340,000	4,709,301	11,049,301

Capital Improvement Revenue Bonds, Series 2004

Debt service associated with the Capital Improvement Revenue Bonds, Series 2004, is recorded in the debt service fund. The bonds were used 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 Revenue Bonds, Series 2004	2008	340,000	781,220	1,121,220
Original Issue Amount: $17,110,000	2009	350,000	771,020	1,121,020
Original Issue Date: July 21, 2004	2010	360,000	759,645	1,119,645
Final Maturity: October 1, 2034	2011	370,000	748,485	1,118,485
Interest Rate: 2.5% - 5%	2012	385,000	736,460	1,121,460
	2013	400,000	723,370	1,123,370
	2014	415,000	708,370	1,123,370
	2015	430,000	692,808	1,122,808
	2016	445,000	675,607	1,120,607
	2017	465,000	657,808	1,122,808
	2018	480,000	638,743	1,118,742
	2019	505,000	617,142	1,122,142
	2020	525,000	595,175	1,120,175
	2021	555,000	567,613	1,122,612
	2022	580,000	538,475	1,118,475
	2023	615,000	508,025	1,123,025
	2024	645,000	475,737	1,120,738
	2025	680,000	441,875	1,121,875
	2026	715,000	406,175	1,121,175
	2027	750,000	368,637	1,118,637
	2028	790,000	329,262	1,119,263
	2029	830,000	291,737	1,121,737
	2030	870,000	252,313	1,122,313
	2031	915,000	206,638	1,121,638
	2032	960,000	158,600	1,118,600
	2033	1,015,000	108,200	1,123,200
	2034	1,065,000	54,913	1,119,913
TOTAL		16,455,000	13,814,053	30,269,053

Electric System Revenue Bonds, Series 2004

The funds from the Electric System Revenue Bonds, Series 2004 were used to convert existing electric metering to an automated meter reading system, to acquire additional transformers, to construct substation improvements, to extend distributions lines, to reconduct distribution lines, and to place existing distribution lines underground.

Issue	Year	Principal	Interest	Total
Electric System Revenue Bonds,	2008	330,000	770,875	1,100,875
Series 2004	2009	340,000	760,975	1,100,975
Original Issue Amount: $16,670	2010	355,000	750,095	1,105,095
Original Issue Date: June 23, 2004	2011	365,000	738,025	1,103,025
Final Maturity: October 1, 2034	2012	380,000	724,885	1,104,885
Interest Rate: 2.75% - 5%	2013	395,000	710,160	1,105,160
	2014	410,000	694,360	1,104,360
	2015	425,000	677,447	1,102,447
	2016	445,000	659,385	1,104,385
	2017	465,000	640,250	1,105,250
	2018	485,000	619,325	1,104,325
	2019	505,000	597,500	1,102,500
	2020	530,000	572,250	1,102,250
	2021	555,000	545,750	1,100,750
	2022	585,000	518,000	1,103,000
	2023	615,000	488,750	1,103,750
	2024	645,000	458,000	1,103,000
	2025	675,000	425,750	1,100,750
	2026	710,000	392,000	1,102,000
	2027	745,000	356,500	1,101,500
	2028	785,000	319,250	1,104,250
	2029	825,000	280,000	1,105,000
	2030	865,000	238,750	1,103,750
	2031	905,000	195,500	1,100,500
	2032	955,000	150,250	1,105,250
	2033	1,000,000	102,500	1,102,500
	2034	1,050,000	52,500	1,102,500
TOTAL		16,345,000	13,439,032	29,784,032

Utility System Revenue Bonds, Series 2004

The funds from the Utility System Revenue Bonds, Series 2004 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,	2008	460,000	1,062,914	1,522,914
Series 2004	2009	475,000	1,049,114	1,524,114
Original Issue Amount: $22,985,000	2010	490,000	1,033,914	1,523,914
Original Issue Date: June 23, 2004	2011	505,000	1,017,254	1,522,254
Final Maturity: October 1, 2034	2012	520,000	999,074	1,519,074
Interest Rate: 2.75% - 5%	2013	545,000	978,924	1,523,924
	2014	565,000	957,124	1,522,124
	2015	585,000	933,817	1,518,817
	2016	610,000	908,955	1,518,955
	2017	640,000	882,725	1,522,725
	2018	665,000	853,925	1,518,925
	2019	695,000	824,000	1,519,000
	2020	730,000	789,250	1,519,250
	2021	770,000	752,750	1,522,750
	2022	805,000	714,250	1,519,250
	2023	845,000	674,000	1,519,000
	2024	890,000	631,750	1,521,750
	2025	935,000	587,250	1,522,250
	2026	980,000	540,500	1,520,500
	2027	1,030,000	491,500	1,521,500
	2028	1,080,000	440,000	1,520,000
	2029	1,135,000	386,000	1,521,000
	2030	1,190,000	329,250	1,519,250
	2031	1,250,000	269,750	1,519,750
	2032	1,315,000	207,250	1,522,250
	2033	1,380,000	141,500	1,521,500
	2034	1,450,000	72,500	1,522,500
TOTAL		22,540,000	18,529,240	41,069,240

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,	2008	-	551,906	551,906
Series 2007A	2009	-	551,906	551,906
Original Issue Amount: $11,265,000	2010	-	551,906	551,906
Original Issue Date: August 15, 2007	2011	-	551,906	551,906
Final Maturity: October 1, 2037	2012	-	551,906	551,906
Interest Rate: 4.625%- 5%	2013	-	551,906	551,906
	2014	-	551,906	551,906
	2015	-	551,906	551,906
	2016	-	551,906	551,906
	2017	-	551,906	551,906
	2018	-	551,906	551,906
	2019	-	551,906	551,906
	2020	-	551,906	551,906
	2021	-	551,906	551,906
	2022	-	551,906	551,906
	2023	-	551,906	551,906
	2024	-	551,906	551,906
	2025	-	551,906	551,906
	2026	-	551,906	551,906
	2027	-	551,906	551,906
	2028	-	551,906	551,906
	2029	-	551,906	551,906
	2030	-	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	-	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

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

Budget Summary

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF LEESBURG, FLORIDA ARE 8.26% LOWER THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

	Millage per $1,000	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	TRUST & AGENCY FUNDS	INTERNAL SERVICE FUNDS	TOTAL BUDGET
ESTIMATED REVENUES									
Taxes									
Current Ad Valorem Taxes	4.3179	5,887,294	0	0	0	0	0	0	5,887,294
Other Taxes		237,500	1,500,000	0	606,593	0	294,542	0	2,638,635
Sales & Use Taxes		169,200	0	0	0	0	0	0	169,200
Franchise Fees		91,000	0	0	0	0	0	0	91,000
Utility Taxes		4,252,211	0	0	0	0	0	0	4,252,211
Licenses & Permits		34,600	430,000	0	0	0	0	0	464,600
Intergovernmental Revenue		2,665,020	1,206,109	0	1,314,075	0	0	0	5,185,204
Charges for Services		853,271	1,535,000	0	0	98,191,222	0	4,648,321	105,227,814
Fines & Forfeitures		159,500	0	0	0	0	0	0	159,500
Miscellaneous Revenue		1,053,724	6,000	0	0	1,097,788	4,357,255	110,000	6,624,767
Other Financing Sources		0	13,890	0	0	4,147,539	0	0	4,161,429
TOTAL SOURCES		15,403,320	4,690,999	0	1,920,668	103,436,549	4,651,797	4,758,321	134,861,654
Transfers In		8,663,736	801,982	1,621,521	40,122	240,400	0	0	11,367,761
Debt Proceeds		0	0	0	300,000	0	0	0	300,000
Fund Balances/Reserves/Net Assets		0	732,886	0	0	0	0	0	732,886
TOTAL REVENUES, TRANSFERS & BALANCES		24,067,056	6,225,867	1,621,521	2,260,790	103,676,949	4,651,797	4,758,321	147,262,301
EXPENDITURES									
General Government		954,626	0	0	0	0	4,005,000	4,447,321	9,406,947
Public Safety		13,319,234	494,002	0	0	0	0	0	13,813,236
Physical Environment		109,082	2,350,336	0	0	87,347,303	0	0	89,806,721
Transportation		2,479,496	0	0	2,260,790	0	0	0	4,740,286
Economic Environment		263,787	388,266	0	0	52,000	0	0	704,053
Human Services		20,000	0	0	0	0	0	0	20,000
Culture / Recreation		4,394,865	0	0	0	0	0	0	4,394,865
Other Financing Uses		405,125	0	0	0	0	0	0	405,125
TOTAL EXPENDITURES		21,946,215	3,232,604	0	2,260,790	87,399,303	4,005,000	4,447,321	123,291,233
Transfers Out		1,584,380	1,555,645	0	0	8,227,908	0	0	11,367,933
Debt Service		0	1,141,804	1,621,521	0	6,967,198	0	0	9,730,523
Fund Balances/Reserves/Net Assets		536,461	295,814	0	0	1,082,540	646,797	311,000	2,872,612
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES		24,067,056	6,225,867	1,621,521	2,260,790	103,676,949	4,651,797	4,758,321	147,262,301

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 2007-08	Adopted 2008-09	Adopted 2009-10	Actual 2007-08	Adopted 2008-09	Adopted 2009-10
Financial Sources	19,251,272	16,216,285	15,403,320	5,648,595	5,462,276	5,462,276
Financial Uses	(26,820,983)	(24,706,041)	(24,067,056)	(2,495,113)	(5,091,504)	(5,091,504)
Sources over (under) Uses	(7,569,711)	(8,489,756)	(8,663,736)	3,153,482	370,772	370,772
Operating Transfers In (Out)	7,726,937	8,489,756	8,663,736	(1,271,960)	(1,075,523)	(1,075,523)
Debt Proceeds	0	0	0	(24,047)	1,475,953	1,475,953
Change in Net Assets Balance	157,226	0	0	1,857,475	771,202	771,202
Net Assets Balance-October 1	3,864,846	4,022,072	4,022,072	2,588,760	4,039,285	4,039,285
Net Assets Balance-September 30	4,022,072	4,022,072	4,022,072	4,446,235	4,810,487	4,810,487

	Debt Service Fund			Capital Projects Fund		
	Actual 2007-08	Adopted 2008-09	Adopted 2009-10	Actual 2007-08	Adopted 2008-09	Adopted 2009-10
Financial Sources	1,626,448	1,622,816	1,621,521	4,353,435	4,446,870	4,777,499
Financial Uses	(1,611,035)	(1,622,816)	(1,621,521)	(6,122,980)	(4,446,870)	(3,264,321)
Sources over (under) Uses	15,413	0	0	(1,769,545)	0	1,513,178
Operating Transfers In (Out)	0	0	0	708,327	0	(698,018)
Debt Proceeds	0	0	0	0	0	(1,141,804)
Change in Net Assets Balance	15,413	0	0	(1,061,218)	0	(326,644)
Net Assets Balance-October 1	485,001	500,414	500,414	2,963,875	1,902,657	1,902,657
Net Assets Balance-September 30	500,414	500,414	500,414	1,902,657	1,902,657	1,576,013

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

($ in Thousands)	Electric Utility Fund Actual 2007-08	Electric Utility Fund Adopted 2008-09	Electric Utility Fund Adopted 2009-10	Gas Utility Fund Actual 2007-08	Gas Utility Fund Adopted 2008-09	Gas Utility Fund Adopted 2009-10
Operating Revenues	69,371	75,393	69,179	10,071	10,474	8,081
Operating Expenses	(62,623)	(67,466)	(58,690)	(8,105)	(8,924)	(7,006)
Operating Income (Loss)	6,748	7,927	10,489	1,966	1,550	1,075
Nonoperating Revenues (Expenses)	(527)	(2,260)	(4,193)	(38)	(346)	(95)
Income Before Operating Transfers	6,221	5,667	6,296	1,928	1,204	980
Operating Transfers In (Out)	(5,106)	(5,667)	(5,666)	(878)	(857)	(762)
Net Income (Loss)	1,115	0	630	1,050	347	218
Net Assets-October 1	50,202	51,317	51,317	10,527	11,577	11,924
Net Assets-September 30	51,317	51,317	51,947	11,577	11,924	12,142

($ in Thousands)	Water Utility Fund Actual 2007-08	Water Utility Fund Adopted 2008-09	Water Utility Fund Adopted 2009-10	Wastewater Utility Fund Actual 2007-08	Wastewater Utility Fund Adopted 2008-09	Wastewater Utility Fund Adopted 2009-10
Operating Revenues	6,996	7,243	7,555	9,630	9,926	9,562
Operating Expenses	(5,837)	(7,738)	(7,340)	(7,436)	(9,206)	(9,191)
Operating Income (Loss)	1,159	(495)	215	2,194	720	371
Nonoperating Revenues (Expenses)	151	1,249	671	(121)	0	375
Income Before Operating Transfers	1,310	754	886	2,073	720	746
Operating Transfers In (Out)	(124)	(754)	(870)	409	(720)	(662)
Net Income (Loss)	1,186	0	16	2,482	0	84
Net Assets-October 1	24,178	25,364	25,364	29,208	31,690	31,690
Net Assets-September 30	25,364	25,364	25,380	31,690	31,690	31,774

($ in Thousands)	Communications Fund Actual 2007-08	Communications Fund Adopted 2008-09	Communications Fund Adopted 2009-10	Solid Waste Fund Actual 2007-08	Solid Waste Fund Adopted 2008-09	Solid Waste Fund Adopted 2009-10
Operating Revenues	1,168	1,184	1,213	3,621	3,749	3,699
Operating Expenses	(1,129)	(994)	(1,139)	(3,431)	(3,424)	(3,312)
Operating Income (Loss)	39	190	74	190	325	387
Nonoperating Revenues (Expenses)	(13)	(190)	(62)	38	(75)	0
Income Before Operating Transfers	26	0	12	228	250	387
Operating Transfers In (Out)	0	0	0	(296)	(250)	(267)
Net Income (Loss)	26	0	12	(68)	0	120
Net Assets-October 1	5,712	5,738	5,738	0	(68)	(68)
Net Assets-September 30	5,738	5,738	5,750	(68)	(68)	52

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

	Health Insurance		
	Actual 2007-08	**Adopted 2008-09**	**Adopted 2009-10**
Operating Revenues	3,672,151	4,218,813	4,033,000
Operating Expenses	(4,060,264)	(4,379,563)	(4,133,000)
Operating Income (Loss)	(388,113)	(160,750)	(100,000)
Nonoperating Revenues (Expenses)	137,151	160,750	100,000
Income Before Operating Transfers	(250,962)	0	0
Operating Transfers In (Out)	0	0	0
Net Income (Loss)	(250,962)	0	0
Net Assets-October 1	2,776,746	2,525,784	2,525,784
Net Assets-September 30	2,525,784	2,525,784	2,525,784

	Workers' Compensation		
	Actual 2007-08	**Adopted 2008-09**	**Adopted 2009-10**
Operating Revenues	474,377	474,590	615,321
Operating Expenses	(1,142,469)	(624,590)	(625,321)
Operating Income (Loss)	(668,092)	(150,000)	(10,000)
Nonoperating Revenues (Expenses)	63,307	150,000	10,000
Income Before Operating Transfers	(604,785)	0	0
Operating Transfers In (Out)	0	0	0
Net Income (Loss)	(604,785)	0	0
Net Assets-October 1	1,715,628	1,110,843	1,110,843
Net Assets-September 30	1,110,843	1,110,843	1,110,843

Summary of Appropriations

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
001 **GENERAL FUND**					
Personal Services	22,424,136	22,537,193	9,531,648	21,384,241	20,456,200
Operating Expenses	9,348,920	9,233,764	4,732,543	9,528,724	9,368,007
Capital Outlay	4,812,149	1,685,070	527,897	1,501,160	1,258,150
Debt Service	45,603	95,024	0	0	45,100
Grants and Aids	13,500	0	0	0	0
Other Uses	(8,360,786)	(8,634,833)	(3,571,454)	(7,708,084)	(7,060,401)
TOTAL GENERAL FUND	28,283,522	24,916,218	11,220,634	24,706,041	24,067,056
014 **STORMWATER**					
Personal Services	146,268	173,191	72,511	164,236	166,747
Operating Expenses	292,819	399,439	277,429	526,242	661,089
Capital Outlay	938,942	369,835	779,237	640,000	1,522,500
Other Uses	0	0	0	115,488	0
TOTAL STORMWATER	1,378,029	942,465	1,129,177	1,445,966	2,350,336
016 **GREATER LEESBURG CRA**					
Operating Expenses	284,081	309,438	2,713	325,603	338,984
Debt Service	24,047	24,047	12,024	24,047	24,047
Other Uses	261,061	281,627	86,946	297,556	216,142
TOTAL GLCRA	569,189	615,112	101,683	647,206	579,173
017 **CARVER HEIGHTS CRA**					
Personal Services	0	9,433	24,984	54,809	0
Operating Expenses	19,175	40,844	29,851	101,470	33,136
Capital Outlay	0	65,185	49,818	1,635,700	0
Debt Service	0	0	40,000	0	203,270
Other Uses	0	0	118,896	240,000	55,645
TOTAL CHCRA	19,175	115,462	263,549	2,031,979	292,051
018 **US HWY 441/27 CRA**					
Operating Expenses	46,441	6,358	103,639	3,925	3,925
Capital Outlay	0	28,201	2,581	743,000	0
Debt Service	0	0	123,405	0	914,487
Other Uses	0	0	0	481,202	47,955
TOTAL 441/27CRA	46,441	34,559	229,625	1,228,127	966,367
121 **POLICE FORFEITURE**					
Operating Expenses	47,405	52,055	24,290	34,000	28,700
Capital Outlay	4,785	19,625	0	25,800	47,000
Other Uses	0	0	0	0	0
TOTAL POLICE FORFEITURE	52,190	71,680	24,290	59,800	75,700
122 **POLICE EDUCATION RECEIPTS**					
Operating Expenses	0	3,071	3	0	10,350
TOTAL POLICE EDUCATION RECEIPTS	0	3,071	3	0	10,350
132 **DISCRETIONARY SALES TAX**					
Operating Expenses	0	0	28	0	0
Other Uses	1,102,201	1,916,660	644,206	1,580,679	1,500,000
TOTAL DISCRETIONARY SALES TAX	1,102,201	1,916,660	644,234	1,580,679	1,500,000
141 **POLICE IMPACT FEES**					
Operating Expenses	0	292,100	3,849	0	0
Capital Outlay	0	0	0	75,000	4,790
Other Uses	0	0	820	0	0
TOTAL POLICE IMPACT FEES	0	292,100	4,669	75,000	4,790
142 **FIRE IMPACT FEES**					
Operating Expenses	0	0	(13)	0	0
Other Uses	385,407	0	820	0	0
TOTAL FIRE IMPACT FEES	385,407	0	807	0	0

Summary of Appropriations (Continued)

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
143 **RECREATION IMPACT FEES**					
Operating Expenses	0	0	53	0	0
Other Uses	22,069	13,648	24,585	0	0
TOTAL RECREATION IMPACT FEES	22,069	13,648	24,638	0	0
151 **BUILDING PERMITS FUND**					
Personal Services	704,139	516,267	206,424	460,697	303,734
Operating Expenses	326,501	208,236	81,458	185,534	99,428
Capital Outlay	79,970	0	0	0	0
Other Uses	0	0	0	234,769	43,938
TOTAL BUILDING PERMITS FUND	1,110,610	724,503	287,882	881,000	447,100
021 **DEBT SERVICE**					
Debt Service	1,610,704	1,611,035	1,464	1,622,816	1,621,521
TOTAL DEBT SERVICE	1,610,704	1,611,035	1,464	1,622,816	1,621,521
031 **CAPITAL PROJECTS**					
Personal Services	25,829	36,368	5,024	0	0
Operating Expenses	1,239,413	719,264	348,686	0	117,000
Capital Outlay	8,070,154	5,367,347	269,231	4,446,870	2,143,790
TOTAL CAPITAL PROJECTS	9,335,396	6,122,979	622,941	4,446,870	2,260,790
041 **ELECTRIC**					
Personal Services	3,538,848	3,846,783	1,451,293	3,422,059	3,237,243
Operating Expenses	51,971,003	60,234,863	30,339,349	63,696,606	56,075,172
Capital Outlay	1,713,228	2,981,416	1,103,537	0	1,733,694
Debt Service	947,992	1,799,175	999,299	2,741,422	2,665,884
Other Uses	2,887,734	948,008	1,258,717	6,093,046	6,667,745
TOTAL ELECTRIC	61,058,805	69,810,245	35,152,195	75,953,133	70,379,738
042 **GAS**					
Personal Services	1,086,095	1,186,348	475,131	1,039,168	1,009,131
Operating Expenses	6,961,507	7,293,495	3,316,575	8,440,784	6,063,044
Capital Outlay	43,341	10,796	282,868	174,300	50,500
Debt Service	196,019	241,373	147,124	423,831	416,717
Other Uses	(215,404)	579,848	87,090	1,204,707	981,593
TOTAL GAS	8,071,558	9,311,860	4,308,788	11,282,790	8,520,985
043 **WATER**					
Personal Services	1,559,813	1,904,019	772,690	1,759,775	1,842,262
Operating Expenses	4,819,162	4,180,934	2,075,513	4,481,978	3,900,753
Capital Outlay	3,840,326	1,648,995	679,100	98,612	1,332,000
Debt Service	637,194	857,935	575,054	1,560,261	1,596,837
Other Uses	(4,309,015)	(1,940,724)	(338,108)	765,911	888,231
TOTAL WATER	6,547,480	6,651,159	3,764,249	8,666,537	9,560,083
044 **WASTEWATER**					
Personal Services	2,126,851	2,330,719	961,733	2,297,897	2,220,342
Operating Expenses	5,284,578	5,118,912	2,384,531	4,890,693	5,006,833
Capital Outlay	3,534,774	1,026,484	341,197	352,500	31,000
Debt Service	829,429	937,593	475,687	1,833,331	1,963,705
Other Uses	(3,915,490)	(1,042,002)	19,666	951,675	746,993
TOTAL WASTEWATER	7,860,142	8,371,706	4,182,814	10,326,096	9,968,873
045 **COMMUNICATIONS**					
Personal Services	315,973	347,913	156,591	316,823	315,176
Operating Expenses	559,738	825,378	348,279	664,972	729,607
Capital Outlay	82,422	73,325	45,488	97,986	115,168
Debt Service	49,640	32,895	16,274	104,230	135,655
Other Uses	(93,280)	(117,747)	(86,734)	210	12,264
TOTAL COMMUNICATIONS	914,493	1,161,764	479,898	1,184,221	1,307,870

Summary of Appropriations (Continued)

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
046 **SOLID WASTE**					
Personal Services	823,604	955,975	381,602	923,138	844,242
Operating Expenses	2,158,704	2,529,026	1,180,873	2,401,108	2,467,496
Capital Outlay	0	97,468	5,495	175,000	0
Other Uses	175,327	144,590	72,534	250,000	387,262
TOTAL SOLID WASTE	3,157,635	3,727,059	1,640,504	3,749,246	3,699,000
554 **MAGNOLIA TOWNHOMES FUND**					
Personal Services	0	206	49	0	0
Operating Expenses	137,092	84,733	12,633	600,000	52,000
Capital Outlay	3,415,763	96,317	0	427,500	0
Debt Service	10,502	431,485	22,099	240,000	188,400
Other Uses	(3,415,763)	(96,317)	0	0	0
TOTAL MAGNOLIA TOWNHOMES	147,594	516,424	34,781	1,267,500	240,400
061 **POLICE PENSION**					
Operating Expenses	757,308	774,951	439,264	790,000	707,000
Other Uses	0	0	0	97,557	101,714
TOTAL POLICE PENSION	757,308	774,951	439,264	887,557	808,714
062 **FIRE PENSION**					
Operating Expenses	543,748	724,128	448,166	600,000	798,000
Other Uses	0	0	0	771,828	545,083
TOTAL FIRE PENSION	543,748	724,128	448,166	1,371,828	1,343,083
063 **GENERAL EMPLOYEES PENSION**					
Operating Expenses	1,902,190	2,422,955	1,168,204	2,095,000	2,500,000
TOTAL GENERAL EMPLOYEE	1,902,190	2,422,955	1,168,204	2,095,000	2,500,000
064 **HEALTH INSURANCE**					
Personal Services	312,595	300,464	169,687	288,198	340,000
Operating Expenses	3,481,528	4,060,263	1,514,567	4,091,365	3,482,000
Other Uses	0	0	0	0	311,000
TOTAL HEALTH INSURANCE	3,794,123	4,360,727	1,684,254	4,379,563	4,133,000
065 **WORKERS' COMPENSATION**					
Operating Expenses	492,936	1,142,469	245,767	524,590	625,321
Other Uses	0	0	0	100,000	0
TOTAL WORKERS' COMP	492,936	1,142,469	245,767	624,590	625,321
ALL FUNDS					
Personal Services	33,064,151	34,144,879	14,209,367	32,111,041	30,735,077
Operating Expenses	90,674,249	100,656,676	49,078,250	103,982,594	93,067,845
Capital Outlay	26,535,854	13,470,064	4,086,449	10,393,428	8,238,592
Debt Service	4,351,130	6,030,562	2,412,430	8,549,938	9,775,623
Grants and Aids	13,500	0	0	0	0
Other Uses	(15,475,939)	(7,947,242)	(1,682,016)	5,476,544	5,445,164
TOTAL APPROPRIATIONS	139,162,945	146,354,939	68,104,480	160,513,545	147,262,301

Change in Authorized Positions by Fund/ Department

Change in Authorized Positions by Fund/Department

DEPARTMENT/DIVISION	2008-09	2009-10	NET	REASON FOR CHANGE
GENERAL FUND				
Legislative	5.00	5.00	0.00	
Executive	5.00	5.00	0.00	
Finance	50.00	48.00	(2.00)	(1)Office Specialist, (1) Cust. Service Specialist
Human Resources	6.00	6.00	0.00	
Information Technology	12.00	11.50	(0.50)	Reorganization of IT with GIS- Data Bas Admin/ GIS Manager
Geographic Information Systems	7.00	4.50	(2.50)	Reorganization of IT with GIS- Data Bas Admin/ GIS Manager (1)Dev. Review Coord & (1) Survey Tech to Public Works, Administrative Assistant (1) moved to Water
Airport	1.00	1.00	0.00	
Police	109.00	107.00	(2.00)	(2) Emerg. Dispatcher I
Fire	67.00	66.00	(1.00)	(1) Lieutenant/ Fire Inspector II/Paramedic reclassed to part time
Public Works	16.10	18.10	2.00	(1)Dev. Review Coord & (1) Survey Tech from GIS/ Engineering
Planning & Zoning	5.50	5.70	0.20	Reorganization of P&Z with Bldg.
Housing & Economic	3.00	4.00	1.00	Reorganization of Carver Heights CRA & Housing
Library	32.00	31.00	(1.00)	(1) Library Page, (1) Library Assistant (+1) Book Store Manager
Recreation	52.00	42.00	(10.00)	(3) Mobile Equip. Optr I (2 positions- 8124 & 8193), (2) Covert Full time personnel to Part time (8151), (1) Athletic Supervisor (8121), (1) Crew Leader II (8125), (1) Maint Worker I (8124), (1) Trades Technician (8124), (1) Crew Leader I (8193)
GENERAL FUND TOTAL	**370.60**	**354.80**	**(15.80)**	
Electric	50.00	50.00	0.00	
Gas	19.00	19.00	0.00	
Water	34.50	37.00	2.50	(1)Admin Asst I from GIS New Division(Reuse)=(2) WWT Operator C, (1) Ind. Waste Tech., remove Maint Worker I Hydrant Crew
Wastewater	46.50	45.00	(1.50)	(1)Admin Asst I from GIS,(2) WWT Operator C
Stormwater	4.00	4.00	0.00	
Communications	5.00	5.00	0.00	
Solid Waste	19.90	17.90	(2.00)	Maint Wrk I, Solid Waste Optr I
Carver Heights CRA	1.00	0.00	(1.00)	Reorganization of Housing & Carver Heights CRA
Building Permits	6.50	4.30	(2.20)	(2) Bldg. Inspectors II,Reorganization of Bldg. with P&Z
OTHER FUNDS TOTAL	**186.40**	**182.20**	**(4.20)**	
ALL FUNDS TOTAL	**557.00**	**537.00**	**(20.00)**	

Authorized Positions by Fund/Department

DEPARTMENT/DIVISION	2006-07	2007-08	2008-09	2009-10
GENERAL FUND				
Legislative	5.00	5.00	5.00	5.00
Executive	8.00	6.00	5.00	5.00
Finance	52.00	54.00	50.00	48.00
Human Resources	7.00	6.00	6.00	6.00
Information Technology	12.00	13.00	12.00	11.50
Geographic Information Systems	13.00	12.00	7.00	4.50
Airport	1.00	1.00	1.00	1.00
Police	112.00	116.00	109.00	107.00
Fire	69.00	69.00	67.00	66.00
Public Works	26.00	19.00	16.10	18.10
Planning & Zoning	20.00	8.50	5.50	5.70
Housing & Economic Development	5.00	4.00	3.00	4.00
Library	36.00	36.00	32.00	31.00
Recreation	83.00	89.00	52.00	42.00
GENERAL FUND TOTAL	449.00	438.50	370.60	354.80
Electric	55.00	52.00	50.00	50.00
Gas	21.00	21.00	19.00	19.00
Water	30.50	30.84	34.50	37.00
Wastewater	43.50	46.83	46.50	45.00
Stormwater	4.00	4.33	4.00	4.00
Communications	5.00	5.00	5.00	5.00
Solid Waste	19.00	19.00	19.90	17.90
Carver Heights CRA	0.00	0.00	1.00	0.00
Building Permits	0.00	9.50	6.50	4.30
OTHER FUNDS TOTAL	178.00	188.50	186.40	182.20
ALL FUNDS TOTAL	627.00	627.00	557.00	537.00

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	46,600	6,632	28,492	81,724
1200	Executive	5.00	669,510	4,100	175,954	849,564
1300	Finance	48.00	1,716,236	21,000	519,281	2,256,517
1400	Human Resources	6.00	313,019	0	77,553	390,572
1600	Information Technology	11.50	635,367	12,500	156,345	804,212
1700	Geographic Information Systems	4.50	202,831	1,000	53,978	257,809
1800	Airport	1.00	53,227	0	9,620	62,847
2100	Police	107.00	4,361,011	359,853	1,549,211	6,270,075
2200	Fire	66.00	3,377,481	128,500	1,501,730	5,007,711
5100	Public Works	18.10	628,964	7,000	215,235	851,199
6100	Planning & Zoning	5.70	257,354	0	71,203	328,557
6200	Housing & Economic Development	4.00	218,982	0	53,526	272,508
7100	Library	31.00	735,303	21,369	214,220	970,892
8100	Recreation	42.00	1,356,326	202,335	493,352	2,052,013
	GENERAL FUND TOTAL	354.80	14,572,211	764,289	5,119,700	20,456,200
1340	Health Insurance Fund	0.00	0	0	340,000	340,000
5171	Stormwater Fund	4.00	111,696	7,000	48,051	166,747
6190	Carver Heights CRA	0.00	0	0	0	0
1000	Electric Fund	50.00	2,406,635	158,000	672,608	3,237,243
2000	Gas Fund	19.00	759,490	20,000	229,641	1,009,131
3000	Water Fund	37.00	1,326,093	58,120	458,049	1,842,262
4000	Wastewater Fund	45.00	1,583,368	100,000	536,974	2,220,342
5000	Communications Fund	5.00	244,130	6,000	65,046	315,176
5100	Solid Waste Fund	17.90	574,180	22,531	247,531	844,242
6100	Building Permits Fund	4.30	236,958	0	66,776	303,734
	OTHER FUNDS TOTAL	182.20	7,242,550	371,651	2,664,676	10,278,877
	ALL FUNDS TOTAL	537.00	21,814,761	1,135,940	7,784,376	30,735,077

This schedule does not include temporary employees.

*Salaries include wages and standby pay

Revenue Sources and Appropriations

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
REVENUE SOURCES					
Taxes	10,655,409	11,246,197	7,423,572	11,568,264	10,546,205
Licenses and Permits	93,870	135,999	59,743	149,135	125,600
Intergovernmental	2,783,706	2,634,143	1,030,470	2,340,382	2,665,020
Charges for Services	501,758	558,761	210,198	775,264	853,271
Fines and Forfeitures	213,822	187,941	78,434	178,000	159,500
Miscellaneous	2,152,272	1,410,248	603,771	1,205,240	1,053,724
Other Sources	10,073,396	8,914,450	4,185,494	8,489,756	8,663,736
TOTAL REVENUE SOURCES	26,474,233	25,087,739	13,591,682	24,706,041	24,067,056
APPROPRIATIONS					
City Commission	128,721	70,127	43,798	75,815	70,190
Executive	3,425,794	1,862,860	1,419,176	2,417,221	2,993,702
Finance	274,463	425,779	206,746	435,379	440,726
Human Resources	446,286	392,452	168,687	353,548	381,513
Information Technology	(536,556)	165,680	7,706	118,688	282,144
Geographic Information Systems	(239,381)	68,230	19,818	44,711	30,936
Airport	913,036	744,680	333,634	678,128	670,478
Police	7,990,748	8,066,374	3,485,354	7,850,435	7,421,228
Fire	5,861,115	6,115,178	2,919,725	5,974,589	5,898,006
Public Works	2,583,995	336,324	(50,049)	440,641	436,550
Community Development	287,157	270,322	104,245	213,534	191,772
Economic Development	305,623	273,221	95,172	223,598	263,787
Library	2,131,842	1,598,502	660,057	1,482,082	1,414,222
Recreation	4,710,679	4,526,489	1,806,565	4,397,672	3,571,802
TOTAL APPROPRIATIONS	28,283,522	24,916,218	11,220,634	24,706,041	24,067,056

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Revenue Detail

ACCOUNT 001-0000		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
TAXES						
31101	Current Property Taxes	5,655,280	6,210,604	4,959,098	6,313,764	5,887,294
31102	Delinquent Property Taxes	31,044	(151,970)	(73,881)	30,000	0
31240	Local Option Gas Tax	622,224	620,290	253,113	611,000	0
31241	One Cent Fuel Tax	199,803	192,173	61,163	188,000	169,200
31410	Electric - Utility Services Tax	2,309,180	2,493,615	1,226,425	2,548,000	2,548,000
31430	Water - Utility Services Tax	301,253	291,432	144,385	325,000	325,000
31440	Gas - Utility Services Tax	219,721	239,350	130,030	230,000	230,000
31490	Reuse Water - Services Tax	28,060	34,071	18,370	35,000	35,000
31502	Communication Services Tax	1,062,448	1,099,675	498,716	1,050,000	1,114,211
31601	Business Tax Receipts	226,396	216,957	206,153	237,500	237,500
TOTAL TAXES		10,655,409	11,246,197	7,423,572	11,568,264	10,546,205
LICENSES AND PERMITS						
32203	Site Plan-Zoning	7,326	22,750	4,075	57,885	14,600
32310	Electric - Franchise Fees	25,498	37,835	15,478	26,000	26,000
32370	Solid Waste - Franchise Fees	60,746	63,750	27,657	65,000	65,000
32904	Fire Fees	0	11,489	12,533	0	20,000
32909	Taxi Cab Permits	300	175	0	250	0
TOTAL LICENSES & PERMITS		93,870	135,999	59,743	149,135	125,600
INTERGOVERNMENTAL REVENUES						
33121	Public Safety - Police (Federal)	19,841	44,912	5,765	0	615,887
33122	Fire Department	437,583	305,602	37,321	183,500	72,000
33171	ERATE	3,140	2,880	0	0	0
33172	Urban Forestry Trees	37,370	0	0	0	0
33191	Emergency Management	1,257	0	9,295	0	0
33422	Fire Department	0	6,559	0	0	0
33449	Other Transportation	0	19,953	0	0	0
33473	Joint Partnership Agreement	0	2,289	2,289	0	9,156
33512	Revenue Sharing	414,996	391,843	181,650	353,252	336,727
33512	Revenue Sharing - Gas Tax	156,152	146,095	72,370	142,825	134,154
33514	Mobile Home Licenses	62,632	64,053	58,471	65,000	65,000
33515	Alcoholic Beverage License	16,281	19,145	2,466	18,000	18,000
33518	Half Cent Sales Tax	1,001,858	964,117	379,024	965,074	862,907
33522	Fire Supplemental Comp	17,190	27,990	5,280	18,000	15,000
33541	Rebate/Vehicles - Gas	44,078	35,176	7,977	25,000	20,000
33721	Public Safety Police-County	17,494	0	0	0	0
33722	EMS - Fire Department	0	2,252	0	0	0
33771	Library	32,774	0	0	0	0
33803	ALS-Lake County	131,701	159,750	76,519	169,000	150,410
33807	Library-Lake County	318,295	415,840	188,366	376,731	355,779
33811	County Licenses	23,016	25,687	3,677	24,000	10,000
33844	Impact Collect Fee/County	48,048	0	0	0	0
TOTAL INTERGOVERNMENTAL		2,783,706	2,634,143	1,030,470	2,340,382	2,665,020

Revenue Detail (Continued)

Revenue Detail (Continued)

ACCOUNT 001-0000		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
CHARGES FOR SERVICES						
34111	Credit Report Fees	0	2,094	1,865	0	0
34130	General Fund	0	0	1,000	0	0
34191	Zoning Fees	22,134	36,225	15,504	40,000	47,325
34193	Sale/Maps & Publications	275	266	12	0	0
34194	Qualifying Fees-Elections	0	2,158	0	0	0
34195	Certification & Copying	6,768	13,883	4,767	8,000	8,000
34209	Other Public Safety	44,170	35,038	7,355	43,000	26,000
34221	Life Safety Services	0	350	840	0	0
34391	Fleet External Sales	0	495	0	0	0
34410	Airport/ US Custom Fees	146,745	153,336	65,550	144,138	144,000
34493	FDOT St Light/ Traffic Signals	0	0	0	0	163,046
34711	Library Card Fees	2,904	1,394	82	3,000	1,000
34721	Activities Fees	130,040	143,749	64,025	361,081	9,565
34721	Non Resident Fees	0	0	0	0	50,000
34721	Gymnasium	0	0	0	0	105,940
34721	Susan Street/ Canal Street	0	0	0	0	47,570
34721	Sleepy Hollow Complex	0	0	0	0	98,630
34723	Swimming Pool - Venetian Gardens	17,671	29,343	2,862	60,461	37,115
34724	Swimming Pool - Dabney	3,877	5,153	(36)	16,084	12,880
34725	Concession Stand Revenue	600	3,742	4,311	1,000	7,000
34726	PAYS-Parent Education	7	0	0	0	0
34727	Special Events	45,000	12,500	0	20,000	0
34729	Other Recreation Fees	21,254	54,652	20,580	25,000	45,000
34755	Marina/Sale - Merchandise	6,888	6,268	2,212	6,000	5,200
34756	Marina Fuel Sales	50,751	54,911	18,263	45,000	42,800
34757	Marina - Services	2,674	3,204	1,006	2,500	2,200
TOTAL CHARGES FOR SERVICES		501,758	558,761	210,198	775,264	853,271
FINES AND FORFEITURES						
35103	Police Education - 2nd $	9,650	0	0	0	0
35120	Court Fines (Traffic)	70,885	69,402	24,539	65,000	50,000
35120	Investigative Fees	23,515	20,338	8,439	20,000	20,000
35120	Criminal Fines & Forfeits	3,117	2,685	4,568	0	10,000
35170	Auto.Radio Commun.Program	37,227	34,337	11,716	32,000	20,000
35201	Library Fines	19,057	26,569	10,708	19,000	19,000
35401	Code Enforcement Fines	48,543	33,628	18,221	40,000	40,000
35402	Peddlers/Solicitor Admin	25	125	0	0	0
35403	Other Fine/Parking Ticket	1,803	857	243	2,000	500
TOTAL FINES AND FORFEITURES		213,822	187,941	78,434	178,000	159,500
MISCELLANEOUS REVENUE						
36110	Interest on Investments	247,074	126,912	18,863	150,000	50,000
36110	Fire Grants	1,123	2,105	0	0	0
36111	Miscellaneous Interest	7,951	9,336	1,397	3,000	3,000
36130	Gain/Loss Investments	25,406	6,534	(11,246)	15,000	0
36201	Rents and Royalties	9,282	7,298	12,671	26,240	48,000
36201	Incubator Rentals	0	7,050	3,675	10,000	10,000
36201	Rental Property- Airport	331,331	291,422	135,062	297,000	326,123
36202	Airport Hangar Rentals	268,057	295,677	145,930	295,400	269,301
36202	Airport Rent- Fuel Sales	22,653	29,743	13,851	30,000	30,000
36202	Airport Tie Down Rentals	4,366	31,200	17,280	28,000	6,000
36203	Portable Stage	1,100	925	0	0	0
36204	Police Comm.Tower Rental	8,418	8,418	4,359	8,500	8,500
36205	Cultural Arts Bldg. Fees	1,956	1,770	300	1,500	1,500
36206	Mote Morris Fees	9,154	5,283	1,458	4,000	4,000

Revenue Detail (Continued)

ACCOUNT 001-0000		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
MISCELLANEOUS REVENUE (CONT)						
36207	Community Building Fees	51,990	41,430	27,793	52,000	52,000
36208	Marina Operating Lease	3,600	3,745	2,400	4,000	4,000
36208	Marina Dry Slip Rental	158,550	177,926	113,499	140,000	150,000
36208	Marina Wet Slip Rental	46,407	49,935	32,359	45,000	49,000
36208	Marina Trailer Storage	10,306	10,361	6,307	10,000	10,000
36208	Marina Late Fees	304	306	120	300	300
36208	Marina Utility Revenue	1,505	2,328	943	1,600	2,000
36208	Marina Boat Rentals	0	67	35	0	0
36209	Pat Thomas Stadium	0	0	0	0	10,000
36211	Library Rentals	0	1,659	556	0	0
36403	Sale-Furniture/Equipment	74,762	137,219	34,555	5,000	0
36404	Recovery from Losses	17,559	4,696	4,776	5,000	0
36406	Library Book Sales	757	14	26	700	0
36429	Sale of Real Estate	674,900	15,000	0	0	0
36607	DARE Program Contribution	2,350	5,075	5,248	0	0
36609	Contributions/Donations	17,400	14,262	5,083	0	0
36611	Friends of the Library	428	0	0	0	0
36694	Contributions-C.U.R.E.	9,504	5,372	4,942	0	0
36695	School Bus Lights	1,345	1,334	591	1,000	0
36696	Housing Renaissance	871	1,106	240	0	0
36697	Fire Dept Dog Fund	0	1,000	0	0	0
36906	Misc. Reimbursement	66,936	37,574	15,101	60,000	20,000
36908	Cash Over and Short	949	(150)	73	0	0
36909	Other Income	32,872	9,551	4,172	7,000	0
36925	Misc.Jobbing Revenue	4,200	4,860	0	5,000	0
36990	Misc Non-Operating Revenue	36,906	61,905	1,352	0	0
TOTAL MISCELLANEOUS		2,152,272	1,410,248	603,771	1,205,240	1,053,724
OTHER SOURCES						
38114	Fire	385,407	0	0	0	0
38117	Transfer from CRA (017)	0	0	0	0	55,645
38120	Transfer from CRA (016)	261,061	281,627	86,946	242,325	0
38146	Transfer from Sanitation (046)	0	2,313	0	0	0
38191	From Discretionary Tax	290,701	0	0	0	380,355
38201	Electric Utility Contribution	5,551,329	4,661,333	2,289,158	4,578,315	4,578,315
38201	Electric - Surcharge	1,025,793	1,067,294	517,782	1,088,352	1,088,352
38202	Gas Utility Contribution	741,249	965,735	372,654	745,308	567,645
38202	Gas - Surcharge	110,069	106,475	74,323	111,903	194,399
38203	Water Utility Contribution	564,321	610,466	260,221	520,442	547,688
38203	Water - Surcharge	229,003	193,441	99,589	233,469	322,177
38204	Wastewater Utility Contribution	663,892	732,516	359,821	719,642	662,070
38205	Solid Waste Contribution	250,571	293,250	125,000	250,000	267,090
38891	Fund Balance Appropriated	0	0	0	0	0
TOTAL OTHER SOURCES		10,073,396	8,914,450	4,185,494	8,489,756	8,663,736
TOTAL REVENUES		26,474,233	25,087,739	13,591,682	24,706,041	24,067,056

Departmental Summary of Appropriations

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
1100 **CITY COMMISSION**					
Personal Services	80,855	84,570	37,336	82,840	81,724
Operating Expenses	124,546	28,052	20,260	32,158	28,657
Other Uses	(76,680)	(42,495)	(13,798)	(39,183)	(40,191)
TOTAL CITY COMMISSION	128,721	70,127	43,798	75,815	70,190
1200 **EXECUTIVE**					
Personal Services	750,142	675,864	232,488	650,944	849,564
Operating Expenses	321,451	350,849	117,689	325,810	362,714
Capital Outlay	1,826	0	0	0	0
Debt Service	0	12,000	0	0	0
Grants and Aid	13,500	0	0	0	0
Other Uses	2,338,875	824,147	1,068,999	1,440,467	1,781,424
TOTAL EXECUTIVE	3,425,794	1,862,860	1,419,176	2,417,221	2,993,702
1300 **FINANCE**					
Personal Services	2,394,439	2,465,844	1,060,691	2,415,906	2,256,517
Operating Expenses	662,645	627,491	334,137	609,621	723,900
Capital Outlay	47,591	6,200	0	50,000	3,000
Other Uses	(2,830,212)	(2,673,756)	(1,188,082)	(2,640,148)	(2,542,691)
TOTAL FINANCE	274,463	425,779	206,746	435,379	440,726
1400 **HUMAN RESOURCES**					
Personal Services	412,554	419,690	189,827	396,908	390,572
Operating Expenses	226,609	129,039	54,648	115,481	154,446
Other Uses	(192,877)	(156,277)	(75,788)	(158,841)	(163,505)
TOTAL HUMAN RESOURCES	446,286	392,452	168,687	353,548	381,513
1600 **INFORMATION TECHNOLOGY**					
Personal Services	933,950	980,077	391,234	872,539	804,212
Operating Expenses	989,680	987,077	675,917	913,741	862,126
Capital Outlay	355,307	129,107	157,114	220,850	383,900
Other Uses	(2,815,493)	(1,930,581)	(1,216,559)	(1,888,442)	(1,768,094)
TOTAL INFORMATION TECH	(536,556)	165,680	7,706	118,688	282,144

Departmental Summary of Appropriations (Continued)

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
1700 **GIS**					
Personal Services	596,314	629,244	173,524	385,623	257,809
Operating Expenses	63,362	53,043	24,633	61,488	44,051
Capital Outlay	75	0	0	0	7,500
Other Uses	(899,132)	(614,057)	(178,339)	(402,400)	(278,424)
TOTAL GIS	(239,381)	68,230	19,818	44,711	30,936
1800 **AIRPORT**					
Personal Services	63,984	65,166	29,139	63,822	62,847
Operating Expenses	731,951	595,890	304,495	584,306	554,631
Capital Outlay	71,498	45,620	0	30,000	53,000
Debt Service	45,603	38,004	0	0	0
TOTAL AIRPORT	913,036	744,680	333,634	678,128	670,478
2100 **POLICE**					
Personal Services	6,656,669	6,605,836	2,891,617	6,625,672	6,270,075
Operating Expenses	1,291,644	1,347,151	589,627	1,202,718	1,151,153
Capital Outlay	42,435	113,387	4,110	22,045	0
TOTAL POLICE	7,990,748	8,066,374	3,485,354	7,850,435	7,421,228
2200 **FIRE**					
Personal Services	5,009,633	5,208,115	2,503,388	5,066,444	5,007,711
Operating Expenses	736,113	789,903	416,337	790,982	811,695
Capital Outlay	115,369	72,140	0	117,163	33,500
Debt Service	0	45,020	0	0	45,100
TOTAL FIRE	5,861,115	6,115,178	2,919,725	5,974,589	5,898,006
5100 **PUBLIC WORKS**					
Personal Services	926,169	841,950	333,642	762,354	851,199
Operating Expenses	1,788,926	1,735,902	979,044	2,112,877	2,264,140
Capital Outlay	3,073,445	1,076,550	271,868	896,760	740,250
Other Uses	(3,204,545)	(3,318,078)	(1,634,603)	(3,331,350)	(3,419,039)
TOTAL PUBLIC WORKS	2,583,995	336,324	(50,049)	440,641	436,550

Departmental Summary of Appropriations (Continued)

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
6100 **COMMUNITY DEVELOPMENT**					
Personal Services	502,315	476,850	151,980	318,356	328,557
Operating Expenses	131,781	123,863	79,678	155,943	97,602
Capital Outlay	19,280	0	0	0	0
Other Uses	(366,219)	(330,391)	(127,413)	(260,765)	(234,387)
TOTAL COMMUNITY DEVELOP	287,157	270,322	104,245	213,534	191,772
6200 **ECONOMIC DEVELOPMENT**					
Personal Services	279,386	267,788	101,115	222,082	272,508
Operating Expenses	130,230	96,508	34,846	97,344	80,483
Other Uses	(103,993)	(91,075)	(40,789)	(95,828)	(89,204)
TOTAL ECONOMIC DEVELOP	305,623	273,221	95,172	223,598	263,787
7100 **LIBRARY**					
Personal Services	1,060,317	1,081,593	418,405	990,092	970,892
Operating Expenses	236,927	358,768	241,652	349,148	450,066
Capital Outlay	834,598	158,141	0	142,842	0
Other Uses	0	0	0	0	(6,736)
TOTAL LIBRARY	2,131,842	1,598,502	660,057	1,482,082	1,414,222
8100 **RECREATION**					
Personal Services	2,757,409	2,734,606	1,017,262	2,530,659	2,052,013
Operating Expenses	1,913,055	2,010,228	859,580	2,177,107	1,782,343
Capital Outlay	250,725	83,925	94,805	21,500	37,000
Other Uses	(210,510)	(302,270)	(165,082)	(331,594)	(299,554)
TOTAL RECREATION	4,710,679	4,526,489	1,806,565	4,397,672	3,571,802
GRAND TOTAL					
Personal Services	22,424,136	22,537,193	9,531,648	21,384,241	20,456,200
Operating Expenses	9,348,920	9,233,764	4,732,543	9,528,724	9,368,007
Capital Outlay	4,812,149	1,685,070	527,897	1,501,160	1,258,150
Debt Service	45,603	95,024	0	0	45,100
Grants and Aids	13,500	0	0	0	0
Other Uses	(8,360,786)	(8,634,833)	(3,571,454)	(7,708,084)	(7,060,401)
TOTAL APPROPRIATIONS	28,283,522	24,916,218	11,220,634	24,706,041	24,067,056

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	$ 70,190				$ (70,190)
Executive (net - reserves)	2,451,704		8,000		(2,443,704)
Reserve(s) for cash carried forward	541,998				(541,998)
Finance	440,726				(440,726)
Human Resources	381,513				(381,513)
Information Technology	282,144				(282,144)
GIS/Engineering	30,936				(30,936)
Airport	670,478		144,000	631,424	104,946
Police	7,421,228	615,887	26,000	140,500	(6,638,841)
Fire	5,898,006	222,410			(5,675,596)
Public Works	436,550		163,046		(273,504)
Community Development	191,772		47,325		(144,447)
Housing and Economic Development	263,787			55,645	(208,142)
Library	1,414,222	355,779	1,000	19,000	(1,038,443)
Recreation	3,336,012	9,156	413,700	67,500	(2,845,656)
Marina	235,790		50,200	215,300	29,710
Total general fund activities	**$ 24,067,056**	**$ 1,203,232**	**$ 853,271**	**$ 1,129,369**	**$ (20,881,184)**

General fund revenues not attributable to specific programs:	
Taxes:	
Property taxes	$ 5,887,294
Utility service taxes	4,252,211
Other taxes and franchise fees	169,200
Occupational & county licenses	363,100
State shared revenues	1,368,788
Investment income	53,000
Miscellaneous revenue	179,500
Subtotal, general fund revenues before transfers	12,273,093
Transfers from other funds	8,608,091
Fund balance appropriated	-
Total general fund revenues not attributable to specific programs	$ 20,881,184

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CITY COMMISSION

Lewis Puckett, Mayor
David Knowles, Mayor Pro-tem/Commissioner
Bill Polk, Commissioner
John Christian, Commissioner
Sanna Henderson, 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 2010. 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:

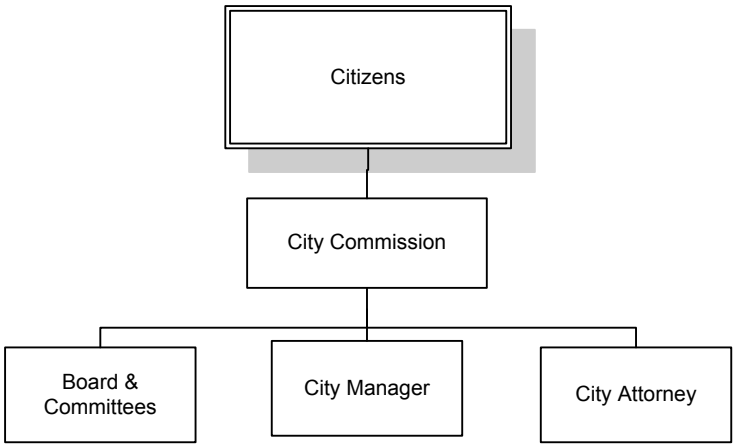
Boards & Committees

- 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
- Tree Protection Board
- Greater Leesburg Community Redevelopment Agency
- Carver Heights & Vicinity Community Redevelopment Agency
- Highway 27/441 Community Redevelopment Agency
- Historic Preservation Board
- Citizens Advisory Task Force

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
- Water Alliance
- Metropolitan Planning Organization
- Leesburg Center for the Arts

Organizational Chart



Total Department Budget

$ 70,190 GF
70,191 AL
$140,381

Values & Goals

Value: Excellence in All We Do

Goals:
- Continue to develop partnerships with Lake County, Lake Sumter Community College and the Lake County School Board for shared benefits and returns to our community
- Maintain an open relationship with the State of Florida to participate in programs offered to local governments
- Seek economic development opportunities that encourage business expansion 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

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 County Day

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
- Continue the grant-in-aid program to assist in the demolition of abandoned or substandard housing

Major Accomplishments:
- Hosted the Leesburg Lightning Baseball Team
- Held 4th of July Ice Cream Social
- Completed renovation of old library building for city offices
- Initiated US 27/441 underground project (Perkins to Griffin)
- Mitigated 5.3% reduction in General Fund revenues through expenditure reductions
- Authorized major energy conservation initiatives
- Overhauled utility services policies to accommodate FACTA
- Maintained “A” bond rating in declining economy

Personnel Schedule

Classification	2009	Change	2010	Amount
Mayor	1.00	0.00	1.00	12,069
City Commission	4.00	0.00	4.00	34,531
Total	**5.00**	**0.00**	**5.00**	**46,600**

Appropriations Detail

Account # 001-1111-511

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
1110	Salaries	45,686	46,959	21,149	46,728	46,600
1510	Special Pay	5,574	6,632	3,316	6,632	6,632
2110	FICA	3,401	3,455	1,444	3,455	3,189
23xx	Insurance	22,205	23,817	10,535	22,180	23,251
2410	Workers' Compensation	159	126	51	112	130
26xx	Other Payroll Benefits	3,830	3,581	841	3,733	1,922
	TOTAL PERSONAL SERVICES	80,855	84,570	37,336	82,840	81,724
OPERATING EXPENSES						
3110	Professional Services	0	0	228	0	0
4010	Travel	4,347	1,868	1,415	3,000	3,802
4110	Communication	1,186	774	270	1,100	1,080
4210	Postage	22	21	0	50	50
4310	Utilities	0	0	0	0	4,860
4510	Insurance	1,978	1,132	663	1,188	1,607
46xx	Repairs & Maintenance- Equipment	1,213	2,789	1,460	3,420	1,840
4710	Printing & Binding	0	0	0	500	0
4810	Promotional Activities	41,364	11,363	12,376	10,500	12,218
4901	Leesburg Partnership	65,285	0	0	0	0
4911	Advertising	2,570	94	0	3,000	1,000
4930	Recognitions	4,343	8,010	2,998	7,000	0
51xx	Office Supplies	177	389	0	0	0
5210	Operating Supplies	263	466	47	400	400
5410	Publications & Memberships	1,293	721	728	2,000	1,800
5450	Training	505	425	75	0	0
	TOTAL OPERATING EXPENSES	124,546	28,052	20,260	32,158	28,657
OTHER USES						
9710	Claims & Judgements	30,000	0	0	0	0
9711	Claims CDC/Carver Heights	30,000	30,000	30,000	30,000	30,000
9941	Utilities Allocation	(136,680)	(72,495)	(43,798)	(69,183)	(70,191)
	TOTAL OTHER USES	(76,680)	(42,495)	(13,798)	(39,183)	(40,191)
	TOTAL GENERAL FUND APPROPRIATIONS	128,721	70,127	43,798	75,815	70,190

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	82,840	81,724	(1,116)	-1.35%
Operating Expenses	32,158	28,657	(3,501)	-10.89%
Other Uses	(39,183)	(40,191)	(1,008)	2.57%
TOTALS	75,815	70,190	(5,625)	-7.42%

Significant Budget Changes:

The variance in Operating Expenses is directly attributable to the reclass of Recognitions & Awards from City Commission's budget to the Human Resources budget.

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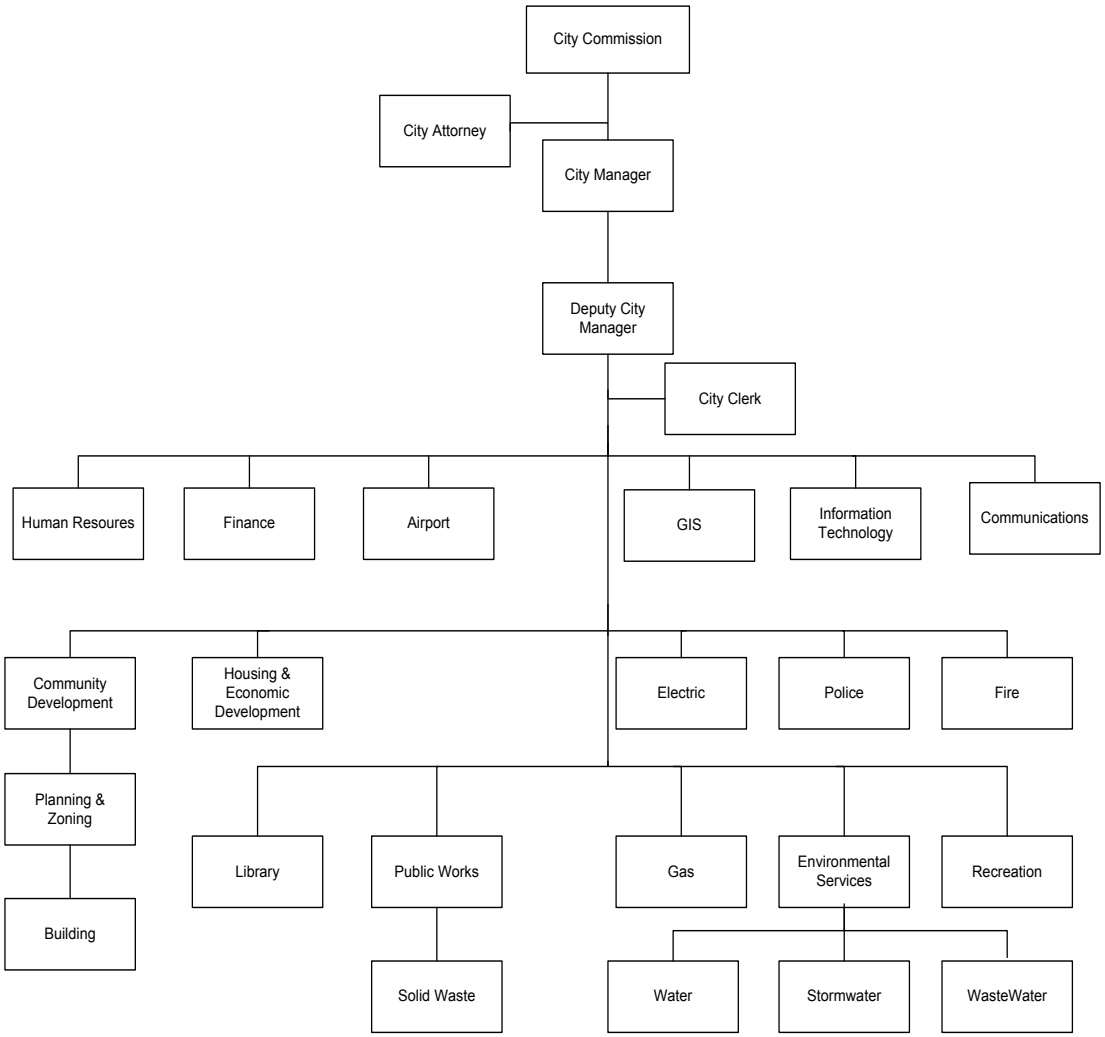
Jay Evans, City Manager

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

Responsibilities:

Administration	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



Executive Department

Organization

Total Department Budget

$ 2,993,702 GF
439,417 AL
$ 3,433,119

Values & Goals

Value: Open, Accessible Government

Goals:

- Assist neighborhood organizations in developing, planning, and maintaining infrastructure sufficient to meet the needs of the community
- Conduct meetings with citizen 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:

- Initiate action on Commissioner requests the same business day, or if after the close of business, at the start of the next business day and report back in a timely fashion
- Keep the Commission informed by producing Commission Report, as needed
- Seek opportunities to implement the mission and core values adopted by the City Commission
- Carry out the duties prescribed in the City Manager's contract
- Adhere to the International City Management Association Code of Ethics
- Develop and implement policies which ensure the City's long term financial stability
- Maintain active membership in ICMA and FCCMA
- Remain current on issues and legislation which affect the City

Major Accomplishments:

- Held quarterly department meetings to facilitate communication of information
- Hosted the monthly Lake County City Managers Association meetings
- Lobbied City issues in Tallahassee
- Maintained "A" Bond Rating in declining economy
- Improved City financial performance in nearly all city operations

Performance Measures:

	2007-08	2008-09	2009-10
Department Head Workshops	1	1	1
Quarterly Department Meetings	27	34	36

Personnel Schedule

Classification	2009	Change	2010	Amount
City Manager	1.00	0.00	1.00	135,013
Deputy City Manager	1.00	0.00	1.00	90,000
Executive Assistant/Administrative Aide II	1.00	0.00	1.00	47,070
Total	**3.00**	**0.00**	**3.00**	**272,083**

Appropriations Detail

Account # 001-1221-512

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
1xxx	Regular Salaries & Wages	438,201	367,106	136,974	284,137	272,083
1410	Overtime	300	1,083	0	200	100
15xx	Bonuses/Incentives	2,875	4,250	0	0	0
2110	FICA	30,101	25,858	8,443	14,569	13,657
221x	Retirement	11,129	10,731	8,560	4,760	8,201
23xx	Insurance	34,404	26,818	9,396	19,871	21,728
2410	Workers' Compensation	1,556	996	329	682	762
26xx	Other Employee Benefits	38,775	31,026	128	14,438	3,114
	TOTAL PERSONAL SERVICES	557,341	467,868	163,830	338,657	319,645
OPERATING EXPENSES						
3110	Professional Services	5,500	8,008	0	7,200	5,500
3410	Contract Services	8,893	4,563	3,664	3,000	0
4010	Travel	18,422	10,085	3,696	13,232	11,000
41xx	Communication	3,243	2,446	819	3,200	2,100
4210	Postage	546	222	78	600	600
4310	Utilities	0	0	0	0	5,940
4415	Internal Fleet Lease	2,575	0	0	0	0
4510	Insurance	1,314	1,448	520	985	2,193
461x	Repairs & Maintenance- Vehicles	1,980	0	0	0	0
46xx	Repairs & Maintenance- Equipment	6,940	5,340	1,964	4,556	3,340
4710	Printing & Binding	11,716	10,748	1,759	7,000	10,000
481x	Promotional Activities	5,278	11,379	6,750	8,400	14,480
49xx	Advertising	4,411	2,326	603	4,000	4,000
5110	Office Supplies	1,342	0	0	0	0
5180	Minor Furniture/Equipment	297	296	0	500	500
5210	Operating Supplies	7,736	4,049	1,077	7,000	2,500
5215	Uniforms	26	0	0	0	0
5230	Fuel Purchases	1,538	0	0	0	0
5410	Publications & Memberships	6,858	6,902	6,656	6,660	8,767
5450	Training	3,305	8,655	350	0	0
	TOTAL OPERATING EXPENSES	91,920	76,467	27,936	66,333	70,920
CAPITAL OUTLAY						
6410	Machinery & Equipment	1,826	0	0	0	0
	TOTAL CAPITAL OUTLAY	1,826	0	0	0	0
OTHER USES						
9941	Utilities Allocation	(437,575)	(359,695)	(124,647)	(353,397)	(318,926)
9990	Contingency Fund	0	0	0	84,266	100,000
	TOTAL OTHER USES	(437,575)	(359,695)	(124,647)	(269,131)	(218,926)
	TOTAL GENERAL FUND APPROPRIATIONS	213,512	184,640	67,119	135,859	171,639

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	338,657	319,645	(19,012)	-5.61%
Operating Expenses	66,333	70,920	4,587	6.92%
Capital Outlay	0	0	0	0.00%
Other Uses	(269,131)	(218,926)	50,205	-18.65%
TOTALS	135,859	171,639	35,780	26.34%

Significant Budget Changes:
The variance in Other Uses is directly attributable to the decrease in the utilities allocation and the increase in the contingency fund.

Values & Goals

Value: Excellence in All We Do

Goals:
- Provide a friendly and knowledgeable atmosphere for citizens to increase customer satisfaction through good communication and service
- Continue to use technology to find ways to better communicate with citizens

Value: Open, Accessible Government

Goals:
- Provide citizens access to the City Commission meeting agendas and meeting minutes on the website
- Improve the employees' access to all documents through document imaging process

Value: Fiscal Responsibility

Goals:
- Maintain a responsible budget by evaluating expenditures throughout the year
- Take advantage of in-house training to reduce costs and improve efficiency

Value: Professionalism

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

Value: Organizational Development and Self Sufficiency

Goals:
- Continue procedures manual update and reorganization for easy access
- Continue to train Deputy City Clerk and cross-train for department coverage

Value: Employee Empowerment

Goals:
- Continue memberships in outside organizations to enhance our knowledge of and expertise in City Clerk requirements and to be involved in our community

Major Accomplishments:
- Prepared agendas, recorded, and transcribed minutes for 39 City Commission meetings, and three Community Redevelopment Agency meetings
- Coordinated destruction of 237 boxes of obsolete records and placed 275 boxes into the records retention system
- Distributed commission agendas as scheduled 100% of the time, reviewed contract files, sent reminders of expiring contracts to various departments, and expanded document imaging
- Maintained/coordinated Letters of Credit and Cash Deposits for Subdivision Developers
- Implemented procedure to increase collection of past due utility bills through lien searches

Performance Measures

Performance Measures:

	2007-08	2008-09	2009-10
Public information requests	3,697	3,550	4,000
Assessment/lien searches	405	480	550
Indexing transactions processed	769	750	850
Agenda preparation (hours)	753	760	790
Process ordinances, resolutions, meeting minutes, and contract (hours) * meeting minutes added to figures	101	260*	240*
Contract management (hours)	27	40	40

Personnel Schedule

Classification	2009	Change	2010	Amount
City Clerk	1.00	0.00	1.00	66,040
Deputy City Clerk II	1.00	0.00	1.00	31,387
Total	**2.00**	**0.00**	**2.00**	**97,427**

Appropriations Detail

Account # 001-1222-512

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	126,918	114,446	44,323	108,228	97,427
1410	Overtime	1,979	1,340	1,873	2,000	4,000
15xx	Bonuses/Incentives	1,125	3,500	0	0	0
2110	FICA	9,957	9,017	3,411	7,878	6,982
221x	Retirement	14,669	12,459	4,524	10,915	7,214
23xx	Insurance	16,095	12,604	4,231	12,513	11,179
2410	Workers' Compensation	450	319	109	260	273
26xx	Other Payroll Benefits	475	508	54	493	2,844
	TOTAL PERSONAL SERVICES	171,668	154,193	58,525	142,287	129,919
OPERATING EXPENSES						
3410	Contract Services	2,531	3,013	1,470	2,500	2,800
4010	Travel	9,266	6,803	1,209	3,016	1,400
41xx	Communication	67	0	0	0	0
4210	Postage	284	326	121	400	300
4510	Insurance	409	585	112	202	674
46xx	Repairs & Maintenance- Equipment	4,200	4,502	2,541	5,844	5,082
4911	Advertising	19,640	17,520	3,228	18,000	13,000
4920	Other Current Charges	610	602	665	500	1,000
4945	Injury/ Damage to Others	0	284	147	0	0
5110	Office Supplies	1,860	0	0	0	0
5180	Minor Furniture/Equipment	593	406	0	300	600
5210	Operating Supplies	13	983	1,000	1,500	1,900
5410	Publications & Memberships	1,717	1,703	1,263	3,330	3,050
5450	Training	1,972	1,263	350	260	930
	TOTAL OPERATING EXPENSES	43,162	37,990	12,106	35,852	30,736
OTHER USES						
9941	Utilities Allocation	(164,259)	(146,281)	(52,973)	(139,529)	(120,491)
	TOTAL OTHER USES	(164,259)	(146,281)	(52,973)	(139,529)	(120,491)
TOTAL GENERAL FUND APPROPRIATIONS		50,571	45,902	17,658	38,610	40,164

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	142,287	129,919	(12,368)	-8.69%
Operating Expenses	35,852	30,736	(5,116)	-14.27%
Capital Outlay	0	0	0	0.00%
Other Uses	(139,529)	(120,491)	19,038	-13.64%
TOTALS	38,610	40,164	1,554	4.02%

Significant Budget Changes:
The variance in Other Uses is directly attributable to the decrease in the utilities allocation.

Values & Goals

Value: Professionalism

Goal:

- Proclaim election and qualifying dates at the June 14, 2010, Commission meeting for the November 2, 2010 Election, as required by the City of Leesburg Code of Ordinances
- Prepare election calendar for distribution beginning March 1, 2010
- Prepare ten candidate packets for distribution beginning March 1, 2010
- Accept qualifying packets and administer and notarize oaths for all candidates for City Commission Seats –District 2 Seat 2 and At-Large, Seats 4 and 5
- Expand knowledge of election laws
- Continue to improve communication with citizens by advertising qualifying dates via electronic and published media
- Advise candidates and citizens of election laws and local ordinances
- Attend Supervisor of Election's ballot count November 2, 2010

Value: Fiscal Responsibility

Goals:

- Receive qualifying papers and qualification fee from each candidate
- Receive treasurer's reports from candidates beginning at end of qualifying period for candidates who pre-filed, and beginning one week after qualifying for candidates who qualified during the qualifying period
- Receive political sign cash bonds from any candidates who posts signs within the City of Leesburg through September 30, 2010

Major Accomplishments:

- Received Treasurer's Reports from five* candidates
- Posted Candidate Treasurer's Reports to City of Leesburg Website for first time
- Worked with Supervisor of Elections to secure polling locations
- Coordinated political sign enforcement with Code Enforcement Officer
- Presented Certificates of Election at City Commission meeting held January 5, 2009, and administered Oath of Office to Commissioner Sanna Henderson District 1 Seat 1 and to Commissioner Lewis Puckett District 3 Seat 3

Performance Measures:

	2007-08	2008-09	2009-10
Seats available	N/A	2	N/A
Number of candidates	N/A	5*	N/A
Total votes cast	N/A	2,238	N/A
Candidate packets prepared	8	N/A	10
Political sign deposits received	24	N/A	20
Political sign deposits returned	N/A	21	N/A
Treasurers Reports received	32	14	52
Installed Commissioners	N/A	2	N/A

* One Candidate for District 3, Seat 3, withdrew prior to ballot preparation; Therefore, The City of Leesburg did not hold an election for District 3, Seat 3.

Appropriations Detail

Account # 001-1227-513

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	PROPOSED 2009-10
OPERATING EXPENSES					
4920 Other Current Charges	0	0	0	1,000	700
TOTAL OPERATING EXPENSES	0	0	0	1,000	700
TOTAL GENERAL FUND APPROPRIATIONS	0	0	0	1,000	700

Appropriations Summary

	ADOPTED 2008-09	PROPOSED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	1,000	700	(300)	-30.00%
TOTALS	1,000	700	(300)	-30.00%

Values & Goals

Value: Integrity & Professionalism

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 City Clerk's Office prior to each City Commission meeting
- Attend all regular City Commission meetings, special meetings as requested, Planning and Zoning Commission meetings, meetings of the Greater Leesburg Community Redevelopment Agency, the Carver Heights and Vicinity Community Redevelopment Agency, and the Highway 27/441 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
- Render legal advice on the operation of the City's utilities and other enterprises; 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 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, construction of improvements on real property, and other matters pertaining to real property
- Provide advice and counsel to the City in connection with issuance of refinancing of bonds and other evidences of indebtedness

Performance Measures:

	2007-08	2008-09	2009-10
Contracts prepared	120	125	110
Resolutions prepared	50	60	50
Ordinances prepared	35	30	35
Easements prepared	65	120	135
Meetings attended:			
City Commission	24	24	24
Special City Commission	5	5	5
Planning & Zoning Commission	22	22	14
Code Enforcement Board	7	12	4
GLCRA	4	5	6
CHCRA	4	5	6
27/441 CRA	2	4	6
Hearings	20	20	45

Appropriations Detail

Account # 001-1241-514

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	PROPOSED 2009-10
OPERATING EXPENSES					
3110 Professional Services	171,066	223,661	73,098	200,400	232,500
4010 Travel	0	250	0	500	500
5410 Publications & Memberships	1,607	1,245	1,175	1,600	2,233
TOTAL OPERATING EXPENSES	172,673	225,156	74,273	202,500	235,233
TOTAL GENERAL FUND APPROPRIATIONS	172,673	225,156	74,273	202,500	235,233

Appropriations Summary

	ADOPTED 2008-09	PROPOSED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	202,500	235,233	32,733	16.16%
TOTALS	202,500	235,233	32,733	16.16%

Significant Budget Changes:
The change in Operating Expenses reflects the impact of an expected increase in service levels.

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. A group of two agencies: Christian Care Center, and Lake Community Action Agency collectively determine who needs assistance and provide vouchers up to $100 per year per customer to the cashiers at the City of Leesburg.

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

The Ad Valorem Property Tax is budgeted in full in the tax category and the transfer to the GLCRA, CHCRA Fund, and Highway 27/441 CRA is reflected in this division.

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:

	2007-08	2008-09	2009-10
CURE donations (including $5,000 from Commission)	15,500	19,000	19,000
CURE vouchers issued	240	200	175

Appropriations Detail

Account # 001-1295-XXX

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES					
1249 Vacation Buy Back	0	0	0	100,000	300,000
2510 Unemployment Compensation	21,133	53,803	10,133	100,000	100,000
2610 Deferred Compensation	0	0	0	(30,000)	0
TOTAL PERSONAL SERVICES	21,133	53,803	10,133	170,000	400,000
OPERATING EXPENSES					
4510 Insurance	125	125	131	125	125
4950 Uncollectible Accounts	0	0	0	0	5,000
4990 C.U.R.E. Payments	13,571	11,111	3,243	20,000	20,000
TOTAL OPERATING EXPENSES	13,696	11,236	3,374	20,125	25,125
DEBT SERVICE					
7311 Fees	0	12,000	0	0	0
TOTAL DEBT SERVICE	0	12,000	0	0	0
GRANTS AND AIDS					
8410 Cemetaries	7,600	0	0	0	0
8990 Miscellaneous	5,900	0	0	0	0
TOTAL GRANTS AND AIDS	13,500	0	0	0	0
OTHER USES					
9121 Debt Service	1,019,465	749	247,398	42,137	501,876
9131 Transfer to Capital Projects Fund	0	403,720	0	819,509	40,122
9145 Transfer to Communication Fund	200,000	0	0	0	0
9218 Transfer to Hwy 27/441 CRA	280,252	527,335	539,090	541,635	424,856
9220 Transfer to GLCRA Fund	226,539	269,219	285,507	286,099	252,651
9221 Transfer to CHCRA Fund	84,629	129,100	158,077	159,747	124,475
9501 Special Revenue Funds	1,129,824	0	16,547	0	0
9554 Transfer to Magnolia Townhomes	0	0	0	0	240,400
9990 Contingency Fund	0	0	0	0	536,461
TOTAL OTHER USES	2,940,709	1,330,123	1,246,619	1,849,127	2,120,841
TOTAL GENERAL FUND APPROPRIATIONS	2,989,038	1,407,162	1,260,126	2,039,252	2,545,966

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	170,000	400,000	230,000	135.29%
Operating Expenses	20,125	25,125	5,000	24.84%
Debt Service	0	0	0	0.00%
Grants and Aids	0	0	0	0.00%
Other Uses	1,849,127	2,120,841	271,714	14.69%
TOTALS	2,039,252	2,545,966	506,714	24.85%

Significant Budget Changes:

The change in Personal Services reflects the additional vacation buy back budgeted.

Jerry Boop, CPA, CGFO, 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

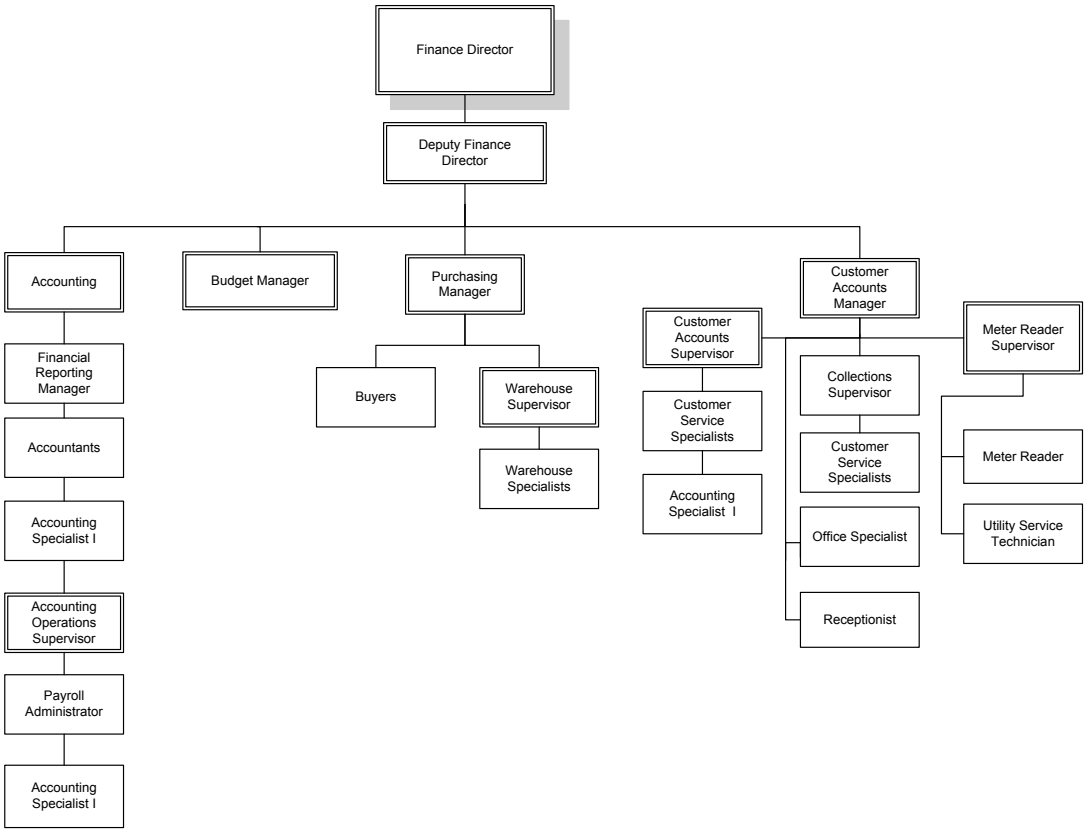
Customer Service
- Generate Bills
- Customer Inquiries
- New Accounts
- Energy Audits
- Terminated Accounts

Meter Reading
- Read Utility Meters
- Disconnects
- Reconnects
- Gate Keeper Program

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



Finance Department

Organization

Total Department Budget

$ 440,726 GF
2,542,691 AL
$ 2,983,417

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"; start re-inventing what we do and how we do it
- Continue the pursuit of the GFOA awards for distinguished budgeting and financial reporting

Value: Fiscal Responsibility

Goals:
- Fine tune 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:
- Invoicing and payable information is placed in the document imaging system
- A comprehensive monthly report has been developed which is presented to the directors monthly and to the commission quarterly
- The City began an excellence in customer service campaign with the overall goal of pursuing the Sterling and Malcom Baldridge awards
- Specific fund balance policies have been developed and were implemented at the end of the Fiscal Year 2007
- The investment policy was re-written during the fiscal year and approved by the commission
- Over the past year one staff member obtained their Certified Government Finance Officer (CGFO) designation and another is working on the (CGFO) designation; staff is continually encouraged to obtain professional certifications and relevant training
- Completed cross training of duties for most areas of the department
- Staff attended training for the Sungard payroll and financial reporting modules, allowing enhanced depth and capabilities within the department

Performance Measures

	2007-08	2008-09	2009-10
Checks issued	10,042	10,776	8,734
ACH/Wire Disbursements	1,890	2,594	2,569
Invoices Processed	17,450	20,718	19,976
Visa Cards / P-Cards	10,885	10,804	9,500
Number of fixed asset records	198,870	199,586	200,536
GFOA award for financial reporting (consecutive years)	19	20	21
GFOA budget award (consecutive years)	10	11	12
Cross Training	Yes	Yes	Yes
Comprehensive Monthly Financial Report	Yes	Yes	Yes
Revenue Trend Analysis	Yes	Yes	Yes
Monthly Budget Mgt. Meetings	Yes	Yes	Yes
Document Imaging	Yes	Yes	Yes
Treasurer's Report/Investments	12	12	12

Personnel Schedule

Classification	2009	Change	2010	Amount
Accountant	4.00	0.00	4.00	177,216
Accounting Operations Supervisor	1.00	0.00	1.00	47,091
Accounting Specialist	2.00	0.00	2.00	50,690
Budget Manager	1.00	0.00	1.00	51,501
Deputy Finance Director[1]	0.40	0.00	0.40	31,799
Finance Director[2]	0.40	0.00	0.40	39,362
Financial Reporting Manager	1.00	0.00	1.00	72,405
Payroll Administrator	1.00	0.00	1.00	40,871
Total	**10.80**	**0.00**	**10.80**	**510,935**

Notes: Allocations
Deputy Finance Director[1]
40%-1331,30%-1334,30%-1366
Finance Director[2]
40%-1331,30%-1334,30%-1366

Appropriations Detail

Account # 001-1331-513

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	489,838	607,049	232,962	513,453	510,935
1410	Overtime	2,021	1,771	0	0	0
15xx	Bonuses/Incentives	1,556	1,466	0	0	0
2110	FICA	36,167	45,564	17,069	36,592	35,584
221x	Retirement	49,852	63,612	22,452	47,763	35,704
23xx	Insurance	54,592	54,065	23,217	46,867	60,575
2410	Workers' Compensation	1,705	1,644	559	1,232	1,431
26xx	Other Payroll Benefits	8,842	12,085	1,219	10,510	718
	TOTAL PERSONAL SERVICES	644,573	787,256	297,478	656,417	644,947
OPERATING EXPENSES						
3110	Professional Services	3,309	8,295	767	5,500	1,500
3210	Auditing	98,937	90,680	75,461	95,000	97,641
4010	Travel	7,755	3,192	1,694	4,262	4,659
4110	Communication	1,288	413	0	0	600
4210	Postage	6,809	5,815	2,294	5,500	5,000
4310	Utilities	0	0	0	0	17,280
4415	Fleet Lease	1,521	1,566	738	1,477	1,477
4510	Insurance	2,067	1,311	1,318	1,642	3,877
46xx	Repairs & Maintenance Equipment	9,770	11,887	5,843	13,031	12,040
4710	Printing & Binding	3,516	1,584	263	3,500	1,000
49xx	Other Current Charges	7,003	7,295	4,392	12,650	500
5110	Office Supplies	6,351	0	0	0	0
5180	Minor Furniture/Equipment	827	2,789	169	1,000	1,300
52xx	Operating Supplies	4,662	9,794	3,705	10,000	8,500
5410	Publications & Memberships	2,310	2,799	2,582	1,817	3,000
5440	Education	2,861	0	0	0	0
5450	Training	4,379	3,883	1,465	1,620	2,060
	TOTAL OPERATING EXPENSES	163,365	151,303	100,691	156,999	160,434
OTHER USES						
9941	Utilities Allocation	(541,117)	(610,827)	(238,901)	(486,550)	(483,229)
	TOTAL OTHER USES	(541,117)	(610,827)	(238,901)	(486,550)	(483,229)
TOTAL GENERAL FUND APPROPRIATIONS		266,821	327,732	159,268	326,866	322,152

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	656,417	644,947	(11,470)	-1.75%
Operating Expenses	156,999	160,434	3,435	2.19%
Other Uses	(486,550)	(483,229)	3,321	-0.68%
TOTALS	326,866	322,152	(4,714)	-1.44%

Values & Goals

Value: Excellence in All We Do

Goals:
- Provide our customers with well-trained, knowledgeable, and professional employees
- Provide personalized telephone service to our customers
- Provide 24-hour Internet access to customer accounts for information and to make payments
- Continue to cross train staff for flexibility and streamline processes

Value: Fiscal Responsibility

Goals:
- Strive to maintain accurate entry of payments and update all payment transactions daily
- 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:
- Promote CURE which provides funds to pay utility bills to eligible customers
- Refer customers to charitable agencies that provide payment assistance
- Maintain a life support listing in customer database to provide additional notice of an interruption in electrical service
- Offer online energy audits to customers that have difficulty understanding the high consumptions and usage charges and to provide them with energy and cost saving ideas
- Accept credit card payments over the telephone, over the counter, and online

Major Accomplishments:
- Customer signature requested on payment of receipt to validate amount of posting and accurate change given to customer
- Implemented e-check of online acceptance of payments
- Implemented cross training

Performance Measures

	2007-08	2008-09	2009-10
Occupational license transactions	2,966	2,500	2,700
Payments processed	310,222	303,000	300,000
Bank draft customers	5,349	5,000	5,200
Percent of total customers using bank drafting	23%	25%	25%
Mailed reminder notices	67,000	66,000	25,000
Disconnects processed	5,655	5,500	5,500
Telephone calls	59,370	53,000	50,000
Number of accounts to collection agency	1,417	2,000	2,000
Dollar value of accounts to collection	467,184	809,000	300,000
Dollar value collected	21,076	45,000	45,000
E-payment customers	16,500	22,000	22,000
Percent of total customers using e-payments	5%	5%	5%
Credit Card Payments	23,500	20,000	20,000

Personnel Schedule

Classification	2009	Change	2010	Amount
Customer Service Specialists	4.00	(1.00)	3.00	74,380
Collections Supervisor	1.00	0.00	1.00	38,189
Receptionist	0.00	1.00	1.00	23,962
Office Specialist	1.00	0.00	1.00	29,349
Total	**6.00**	**0.00**	**6.00**	**165,880**

Capital Outlay Schedule

Description	Amount
Check Verification Machine	3,000
Total	3,000

Appropriations Detail

Account # 001-1332-513

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	137,418	160,285	75,024	170,695	165,880
1310	Temporary Labor	0	313	0	0	0
1410	Overtime	5,505	7,740	2,620	8,000	4,000
15xx	Bonuses/Incentives	1,279	718	0	0	0
2110	FICA	10,445	11,873	5,231	11,917	11,334
221x	Retirement	15,760	18,413	7,468	17,215	10,988
23xx	Insurance	28,986	35,008	18,120	34,312	37,442
2410	Workers' Compensation	493	447	184	410	464
26xx	Employee Benefits	1,871	1,344	192	895	366
TOTAL PERSONAL SERVICES		201,757	236,141	108,839	243,444	230,474
OPERATING EXPENSES						
3110	Professional Services	13,606	15,065	7,112	20,000	35,500
3410	Contract Services	300	0	0	0	0
4010	Travel	436	1,019	196	1,000	3,029
41xx	Communication	36,054	31,304	15,927	33,000	37,000
4210	Postage	27,890	26,297	15,054	25,000	2,500
4310	Utilities	0	0	0	0	3,780
4410	Rentals	980	888	54	1,100	300
4510	Insurance	149	492	43	123	1,831
46xx	Repairs & Maintenance- Equipment	9,152	10,406	4,544	10,026	8,371
4710	Printing & Binding	1,185	682	1,507	1,000	1,260
49xx	Other Current Charges	113,656	105,749	49,497	90,000	105,000
5110	Office Supplies	1,722	0	0	0	0
5180	Minor Furniture/Equipment	3,145	369	0	600	100
52xx	Operating Supplies	7,070	6,817	3,721	7,150	7,000
5410	Publications & Memberships	259	134	258	200	0
5450	Training	593	919	520	1,000	1,100
TOTAL OPERATING EXPENSES		216,197	200,141	98,433	190,199	206,771
CAPITAL OUTLAY						
6410	Machinery & Equipment	1,363	0	0	0	3,000
TOTAL CAPITAL OUTLAY		1,363	0	0	0	3,000
OTHER USES						
9941	Utilities Allocation	(419,890)	(432,191)	(205,490)	(428,929)	(432,477)
TOTAL OTHER USES		(419,890)	(432,191)	(205,490)	(428,929)	(432,477)
TOTAL GENERAL FUND APPROPRIATIONS		(573)	4,091	1,782	4,714	7,768

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	243,444	230,474	(12,970)	-5.33%
Operating Expenses	190,199	206,771	16,572	8.71%
Capital Outlay	0	3,000	3,000	100.00%
Other Uses	(428,929)	(432,477)	(3,548)	0.83%
TOTALS	4,714	7,768	3,054	64.79%

Significant Budget Changes:

The change in Operating Expenses reflects the additional budget for a lockbox and credit card fees.

Values & Goals

Value: Excellence in All We Do

Goals:
- Provide personal customer service
- Cross train and improve staff knowledge and flexibility to serve the customer
- Promote an environment where employees are empowered and feel their contribution to the department is valued

Value: Fiscal Responsibility

Goals:
- Promote internet, security lighting, and surge protection to increase the number of customers using these services
- Streamline processes and policies to maintain accurate customer records
- Search, review, and implement ideas to conserve resources, reduce spending and maintain our level of service excellence

Value: Organizational Development and Self Sufficiency

Goals:
- Develop an organized structure and team that is knowledgeable in both billing and customer service
- Update and train employees on policies and procedures and empower them to make decisions
- Provide training opportunities to employees for personal improvement and career opportunities
- Cross-train all employees so that they can work in different positions at a moment's notice improving the efficiency of the department

Value: Employee Empowerment

Goals:
- Encourage employees to get involved in planning, projects, procedures development and making changes throughout the organization
- Create a culture where employees are inspired to the do their best and where supervisors help them to succeed in doing their best

Major Accomplishments:
- Implemented FACTA regulations and online identity checks
- Revised ordinances to assist in reducing bad debt to the City
- Changed operation hours to streamline processes and reduced budgeting of two positions
- Provided the electrical safety program for over 760 kindergarten children within our service district for the 21st consecutive year
- Completed datasheets for Plexus AMI project
- New bill print available to customers

Performance Measures:

	2007-08	2008-09	2009-10
Telephone calls	81,416	85,000	87,000
Work orders	107,747	125,000	125,000
New utility service			
Electric	529	545	500
Area lights	29	25	25
Meter treater	48	45	45
Gas	438	310	350
Water	176	180	180
Irrigation	21	35	25
Reuse water	65	60	60
Solid Waste	350	350	468

Personnel Schedule

Classification	2009	Change	2010	Amount
Accounting Specialist I	3.00	0.00	3.00	81,516
Customer Accounts Manager	1.00	0.00	1.00	58,011
Customer Accounts Supervisor	1.00	0.00	1.00	41,933
Customer Service Specialist	10.00	(1.00)	9.00	239,262
Deputy Finance Director[1]	0.30	0.00	0.30	23,849
Office Specialist	1.00	(1.00)	0.00	0
Finance Director[2]	0.30	0.00	0.30	29,521
Total	**16.60**	**(2.00)**	**14.60**	**474,092**

Notes: Allocations
Deputy Finance Director[1]
40%-1331,30%-1334,30%-1366
Finance Director[2]
40%-1331,30%-1334,30%-1366

Appropriations Detail

Account # 001-1334-513

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	583,294	531,386	230,938	546,107	474,092
1310	Temporary Labor	5,596	0	0	0	0
1410	Overtime	16,386	6,027	1,676	6,000	2,000
15xx	Bonuses/Incentives	4,187	1,675	0	0	0
2110	FICA	44,235	39,540	16,785	38,918	32,472
221x	Retirement	64,008	56,841	20,806	49,301	30,375
23xx	Insurance	85,989	77,183	32,134	77,304	76,851
2410	Workers' Compensation	2,075	1,441	557	1,311	1,328
26xx	Other Payroll Benefits	10,994	9,683	1,280	8,018	2,934
	TOTAL PERSONAL SERVICES	816,764	723,776	304,176	726,959	620,052
OPERATING EXPENSES						
3xxx	Professional Services	380	1,993	1,574	3,600	44,600
4010	Travel	3,680	1,130	651	900	700
41xx	Communication	1,191	1,101	661	1,400	1,400
4210	Postage	104,689	112,784	55,912	113,000	111,000
4310	Utilities	8,721	259	0	0	8,100
4410	Rentals	10,350	0	302	0	0
4415	Internal Fleet Lease	1,521	1,566	1,134	2,268	2,268
4510	Insurance	3,689	4,048	2,199	3,751	3,732
461x	Repairs & Maintenance- Vehicles	1,320	1,320	660	1,320	1,320
46xx	Repairs & Maintenance- Equipment	14,439	14,405	7,656	14,387	12,100
4710	Printing & Binding	974	1,108	85	1,200	200
4810	Promotional Activities	1,089	238	16	500	250
49xx	Other Current Charges	1,346	0	0	0	0
5110	Office Supplies	2,183	0	0	0	0
5180	Minor Furniture/Equipment	1,515	2,318	410	2,000	1,000
521x	Operating Supplies	29,311	34,935	17,934	30,360	30,000
5230	Fuel Purchase	1,242	1,610	455	1,200	1,200
5410	Publications & Memberships	219	108	109	100	5,115
5450	Training	2,173	695	2,670	1,450	300
	TOTAL OPERATING EXPENSES	190,032	179,618	92,428	177,436	223,285
CAPITAL OUTLAY						
6210	Buildings	0	6,200	0	0	0
6410	Machinery & Equipment	0	0	0	30,000	0
	TOTAL CAPITAL OUTLAY	0	6,200	0	30,000	0
OTHER USES						
9941	Utilities Allocation	(1,074,030)	(901,067)	(393,222)	(923,955)	(827,992)
	TOTAL OTHER USES	(1,074,030)	(901,067)	(393,222)	(923,955)	(827,992)
TOTAL GENERAL FUND APPROPRIATIONS		(67,234)	8,527	3,382	10,440	15,345

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	726,959	620,052	(106,907)	-14.71%
Operating Expenses	177,436	223,285	45,849	25.84%
Capital Outlay	30,000	0	(30,000)	-100.00%
Other Uses	(923,955)	(827,992)	95,963	-10.39%
TOTALS	10,440	15,345	4,905	46.98%

Significant Budget Changes:
The decrease in Personal Services reflects the reduction of one Customer Service Specialist and one Office Specialist. Operating Expenses increased due to the bill print services and utilities. No Capital Outlay is budgeted for Fiscal Year 2009-10.

Values & Goals

Value: Excellence in All We Do

Goals:

- Improve access to meters and services, reporting safety and other issues to the proper department to reduce the number of return trips
- Show the utmost respect for customers and their property and notify them of high utility consumptions immediately

Value: Organizational Development and Self Sufficiency

Goals:

- Provide opportunities for employees training in all areas of customer relations and billing to continually improve necessary skills and abilities

Value: Employee Empowerment

Goals:

- Authorize staff to place orders for installation of automated meter reading devices
- Establish parameters of authority and delegate respective responsibilities to all staff

Major Accomplishments:

- Each March manually read all radio read meters to verify readings and determine any safety issues
- Provided service work training to meter readers

Performance Measures:

	2007-08	2008-09	2009-10
Meters Read			
Electric	298,919	288,000	288,000
Gas	134,592	139,500	139,500
Water	210,798	212,900	212,900
Irrigation	12,633	18,500	18,500
Reuse Water	8,106	12,454	12,000
Square Miles of service area			
Electric	50	50	50
Gas	88	88	88
Water	29	29	29
AMR installed (% of total)	25%	25%	25%
Meter Readers	6	6	6
Meters Read per month per Reader	6,892	7,000	6,000

Personnel Schedule

Classification	2009	Change	2010	Amount
Meter Reader Supervisor	1.00	0.00	1.00	44,346
Meter Reader	6.00	1.00	7.00	167,211
Meter Reader II	1.00	(1.00)	0.00	0
Utility Service Technician	2.00	0.00	2.00	62,067
Standby				4,500
Total	**10.00**	**0.00**	**10.00**	**278,124**

Appropriations Detail

Account # 001-1338-513

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	241,523	243,923	125,347	287,901	278,124
1410	Overtime	22,976	20,041	7,619	15,000	15,000
15xx	Bonuses/Incentives	1,045	1,014	0	0	0
2110	FICA	19,331	19,394	9,471	20,886	19,183
221x	Retirement	28,160	27,379	11,947	28,666	17,954
23xx	Insurance	44,407	44,255	23,380	55,967	59,890
2410	Workers' Compensation	4,103	2,802	1,552	3,383	4,404
26xx	Other Payroll Benefits	1,194	4,199	243	3,649	636
	TOTAL PERSONAL SERVICES	362,739	363,007	179,559	415,452	395,191
OPERATING EXPENSES						
4010	Travel	46	519	0	300	300
41xx	Communication	2,838	2,531	1,635	3,000	3,200
4210	Postage	436	149	60	300	150
4310	Utilities	0	0	0	0	1,620
4415	Internal Fleet Lease	12,411	14,723	7,378	14,756	16,573
4510	Insurance	5,280	4,998	2,659	5,029	4,301
46xx	Repairs & Maintenance- Vehicles	16,132	13,385	6,263	10,560	11,880
463x	Repairs & Maintenance- Equipment	1,921	880	515	1,030	22,290
4920	Other Current Charges	324	0	77	300	250
5110	Office Supplies	531	0	0	0	0
5180	Minor Furniture/Equipment	672	413	0	500	100
5210	Operating Supplies	4,791	6,657	2,751	4,000	6,000
5215	Uniforms	2,285	2,448	1,771	4,250	3,625
5230	Fuel Purchases	13,133	27,953	9,448	15,000	20,000
5450	Training	383	993	0	600	600
	TOTAL OPERATING EXPENSES	61,183	75,649	32,557	59,625	90,889
CAPITAL OUTLAY						
6410	Machinery & Equipment	0	0	0	20,000	0
	TOTAL CAPITAL OUTLAY	0	0	0	20,000	0
OTHER USES						
9941	Utilities Allocation	(432,919)	(438,658)	(212,118)	(495,077)	(486,080)
	TOTAL OTHER USES	(432,919)	(438,658)	(212,118)	(495,077)	(486,080)
TOTAL GENERAL FUND APPROPRIATIONS		(8,997)	(2)	(2)	0	0

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	415,452	395,191	(20,261)	-4.88%
Operating Expenses	59,625	90,889	31,264	52.43%
Capital Outlay	20,000	0	(20,000)	-100.00%
Other Uses	(495,077)	(486,080)	8,997	-1.82%
TOTALS	0	0	0	0.00%

Significant Budget Changes:

Operating Expenses increased due to the additional Itron ERT maintenance.

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 needed in 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
- Perform an audit on existing programs and processes to ensure they are still 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 on-line bid system
- Maintain and provide copies of documents requested by customers
- Implement a potential vendor database for purchasing opportunity notifications

Value: Fiscal Responsibility

Goals:
- Consolidate services used by departments to realize economies of scale
- 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 a new on-line bid/RFP posting and notification system
- Implemented an Authorization for Payment process to improve processing and payment of invoices
- Met requirements of City Departments for Invitation to Bids

Performance Measures

	2007-08	2008-09	2009-10
Sealed bids	28	25	32
Annual contracts	15	5	3
Purchase requisitions processed	650	700	800
Purchase orders processed	1,098	1202	1300
Request for proposals	8	3	5
Request for qualifications	4	2	2
Written request for quotations	600	988	900
Auction proceeds	46,000	80,000	65,000

Personnel Schedule

Classification	**2009**	**Change**	**2010**	**Amount**
Buyer	2.00	0.00	2.00	73,632
Deputy Finance Director[1]	0.30	0.00	0.30	23,849
Finance Director[2]	0.30	0.00	0.30	29,521
Purchasing Manager	1.00	0.00	1.00	76,233
Total	**3.60**	**0.00**	**3.60**	**203,235**

Notes: Allocations
Deputy Finance Director[1]
40%-1331,30%-1334,30%-1366
Finance Director[2]
40%-1331,30%-1334,30%-1366

Appropriations Detail

Account # 001-1366-513

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	199,079	185,329	93,816	205,113	203,235
15xx	Bonuses/Incentives	600	288	0	0	0
2110	FICA	14,696	14,000	7,018	13,976	13,611
221x	Retirement	19,812	18,397	8,754	17,671	13,454
23xx	Insurance	20,119	12,904	6,187	13,108	15,625
2410	Workers' Compensation	690	496	225	492	569
262x	Other Payroll Benefits	4,906	6,251	1,020	6,331	1,908
	TOTAL PERSONAL SERVICES	259,902	237,665	117,020	256,691	248,402
OPERATING EXPENSES						
4010	Travel	2,352	690	592	640	1,600
41xx	Communication	1,705	1,300	620	1,500	1,500
4210	Postage	421	280	48	400	300
4310	Utilities	0	0	0	0	7,530
4510	Insurance	1,005	1,277	559	1,374	1,743
462x	Repairs & Maintenance- Buildings	0	0	0	500	0
463x	Repairs & Maintenance- Equipment	1,830	3,590	2,284	4,939	4,340
4710	Printing & Binding	0	112	0	300	0
4911	Advertising	0	256	0	300	400
5110	Office Supplies	791	0	0	0	0
5180	Minor Furniture/Equipment	2,563	1,105	0	1,000	0
5210	Operating Supplies	2,847	2,139	710	1,000	2,500
5410	Publications & Memberships	1,555	559	614	600	600
5450	Training	1,683	1,088	125	1,020	7,275
	TOTAL OPERATING EXPENSES	16,752	12,396	5,552	13,573	27,788
OTHER USES						
9941	Utilities Allocation	(182,549)	(174,001)	(85,290)	(188,058)	(192,181)
	TOTAL OTHER USES	(182,549)	(174,001)	(85,290)	(188,058)	(192,181)
TOTAL GENERAL FUND APPROPRIATIONS		94,105	76,060	37,282	82,206	84,009

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	256,691	248,402	(8,289)	-3.23%
Operating Expenses	13,573	27,788	14,215	104.73%
Other Uses	(188,058)	(192,181)	(4,123)	2.19%
TOTALS	82,206	84,009	1,803	2.19%

Significant Budget Changes:
The change in Operating Expenses is directly attributable to utilities and training increased due to the implementation of the new e-learning program.

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 reorganization of entire warehouse and outbuildings
- Worked with Finance to implement a new surplus property/equipment policy used by all departments

Performance Measures:

	2007-08	2008-09	2009-10
Inventory receipts	1,600	1,500	1,400
Inventory dollar value received	$1,584,256	$1,100,000	$1,200,000
Individual issues/returns	14,500	13,800	13,000
Average Individual issues per requisition	2.90	3.0	4.0
Inventory dollar value issued	$2,067,870	$1,200,000	$1,300,000
Revenue- sales of scrap	$58,000	$61,000	$55,000

Personnel Schedule

Classification	2009	Change	2010	Amount
Warehouse Supervisor	1.00	0.00	1.00	32,032
Warehouse Specialist	2.00	0.00	2.00	51,938
Total	**3.00**	**0.00**	**3.00**	**83,970**

Appropriations Detail

Account # 001-1369-513

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	76,679	84,074	38,084	84,513	83,970
1410	Overtime	330	45	75	0	0
1530	Bonuses/Incentives	375	375	0	0	0
211x	FICA	6,024	6,515	2,742	6,243	5,949
221x	Retirement	9,202	9,782	3,842	8,523	6,217
23xx	Insurance	9,138	11,771	7,602	14,841	17,822
2410	Workers' Compensation	3,582	2,998	1,274	2,823	3,493
26xx	Other Employee Benefits	3,374	2,439	0	0	0
	TOTAL PERSONAL SERVICES	108,704	117,999	53,619	116,943	117,451
OPERATING EXPENSES						
41xx	Communication	203	215	97	350	225
4415	Internal Fleet Lease	2,266	2,334	1,926	3,853	3,853
4510	Insurance	201	256	436	846	965
461x	Repairs & Maintenance- Vehicles	1,143	685	330	1,160	1,160
4620	Repairs & Maintenance- Building	960	672	180	600	4,600
46xx	Repairs & Maintenance- Equipment	1,080	1,080	540	1,180	980
5110	Office Supplies	170	0	0	0	0
5180	Minor Furniture/Equipment	3,254	681	0	1,000	500
5210	Operating Supplies	4,831	2,437	853	1,500	1,000
5215	Uniforms	768	24	114	1,000	1,000
5410	Publications & Memberships	240	0	0	0	0
5450	Training	0	0	0	300	450
	TOTAL OPERATING EXPENSES	15,116	8,384	4,476	11,789	14,733
CAPITAL OUTLAY						
6210	Buildings	8,466	0	0	0	0
6310	Improvements Other than Bldgs	37,762	0	0	0	0
	TOTAL CAPITAL OUTLAY	46,228	0	0	0	0
OTHER USES						
9941	Utilities Allocation	(179,707)	(117,012)	(53,061)	(117,579)	(120,732)
	TOTAL OTHER USES	(179,707)	(117,012)	(53,061)	(117,579)	(120,732)
TOTAL GENERAL FUND APPROPRIATIONS		(9,659)	9,371	5,034	11,153	11,452

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	116,943	117,451	508	0.43%
Operating Expenses	11,789	14,733	2,944	24.97%
Capital Outlay	0	0	0	0.00%
Other Uses	(117,579)	(120,732)	(3,153)	2.68%
TOTALS	11,153	11,452	299	2.68%

Significant Budget Changes:

Operating Expenses increased due to additional security at the Warehouse.

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Jakki Cunningham Perry, Human Resources/Safety Director

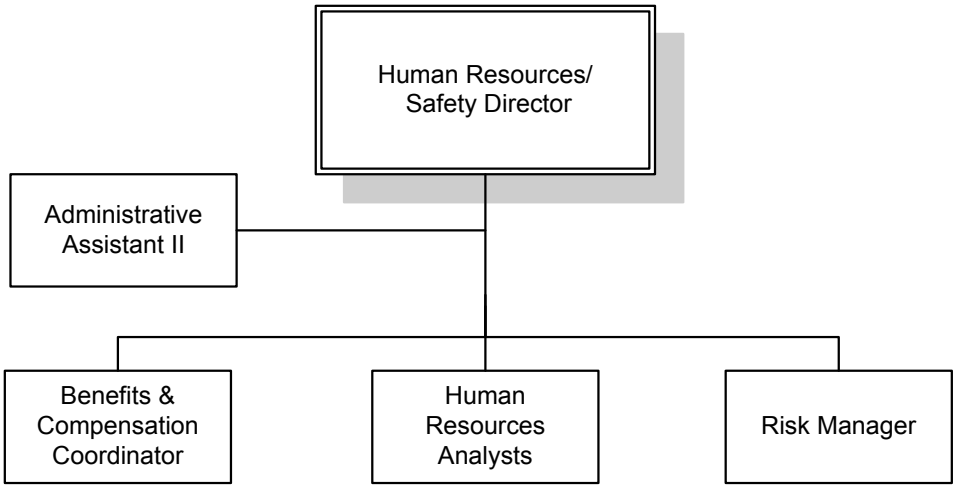
The Human Resources Department is responsible for recruitment, employment, workers' and unemployment compensation, training, firefighter union negotiations, personnel policies and procedures, risk management and safety/training. Other services include: monitor/coordinate with contracted agencies for 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



Organization

Total Department Budget

$ 381,513 GF
163,505 AL
$ 545,018

Values & Goals

Value: Excellence in All We Do

Goals:
- Submit Sterling Award Navigator Application for review & consideration
- Complete Development of Leadership Development Series
- HR Director, Risk Manager and HR Analyst to obtain Professional Human Resources (PHR) Certification
- Implement On-line employment application

Value: A Caring Organization

Goals:
- Identify changes needed to minimize impact of escalating claims
- Identify ways to minimize the impact of possible increases to employees for medical insurance
- Identify alternative methods of reward/recognition for employees

Value: Organizational Development and Self Sufficiency

Goals:
- Develop Train-the-Trainer series for mandatory courses to maintain diversity and consistency in delivery of series information
- Revamp City-wide customer service training program to address current needs/trends/issues
- Implement desk audit program to include Finance/Accounting Department as team members
- Re-visit/update current employee/new hire orientation program

Value: Employee Empowerment

Goals:
- Identify approach to training strategy from top-down
- Implement mandatory Leadership Development series for all employees applying for supervisory positions

Major Accomplishments:

- Completed Sterling Examiner Programs
- Recovered $39,500 from Medicare Part D Employer Subsidy program
- Bid and reduced cost of City's Group Life Insurance Program by 47% ($45,240)
- Restructured Excess Health Insurance financing: City savings $111,000
- Renewed City's property and casualty insurance program at savings of $87,000

Performance Measures:

	2007-08	2008-09	2009-10
Days to process applications	2	2	2
Days positions advertised	11	15	15
Days from department receipt to start date	15	15	12
Percentage positions vacant	5	5	5

Personnel Schedule

Classification	2009	Change	2010	Amount
Administrative Asst. II	1.00	0.00	1.00	30,992
Benefits & Compensation Coordinator	1.00	0.00	1.00	47,923
Human Resources Analyst	2.00	0.00	2.00	82,076
Human Resources/Safety Director	1.00	0.00	1.00	93,018
Risk Manager	1.00	0.00	1.00	59,010
Total	**6.00**	**0.00**	**6.00**	**313,019**

Appropriations Detail

Account # 001-1437-513

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	312,938	323,659	150,579	313,879	313,019
1410	Overtime	882	535	86	0	0
15xx	Bonuses/Incentives	4,250	1,750	0	0	0
2110	FICA	23,442	23,930	11,044	21,403	21,039
221x	Retirement	37,009	36,629	14,323	31,655	23,176
23xx	Insurance	28,876	27,635	12,869	25,089	28,365
2410	Workers' Compensation	1,102	875	362	753	876
26xx	Other Payroll Benefits	4,055	4,677	564	4,129	4,097
TOTAL PERSONAL SERVICES		412,554	419,690	189,827	396,908	390,572
OPERATING EXPENSES						
31xx	Professional Services	62,488	61,494	31,691	42,300	82,362
3410	Contract Services	31,450	1,203	0	0	1,000
4010	Travel	7,012	8,636	2,869	5,716	2,500
41xx	Communication	2,298	1,603	923	1,500	1,500
4210	Postage	2,491	2,336	1,106	2,000	2,500
4310	Utilities	0	0	0	0	5,940
4415	Fleet Lease	1,957	1,697	0	0	0
4510	Insurance	1,677	2,030	1,083	1,875	2,219
461x	Repairs & Maintenance- Vehicles	1,320	880	0	0	0
46xx	Repairs & Maintenance- Equipment	6,720	7,815	3,094	8,890	6,250
4710	Printing & Binding	2,421	1,161	0	4,300	5,200
4810	Promotional Activities	340	3,587	500	5,000	3,000
49xx	Advertising	11,815	868	4,004	10,200	10,250
4920	Other Current Charges	74,699	923	0	4,500	2,000
5110	Office Supplies	5,688	0	0	0	0
4930	Recognitions & Awards	0	0	0	0	7,000
5180	Minor Furniture/Equipment	755	1,485	409	1,000	750
5210	Operating Supplies	1,659	13,949	6,211	22,800	15,975
5230	Fuel Purchases	563	240	0	400	0
5410	Publications & Memberships	2,582	2,043	1,679	2,500	2,500
5440	Education	1,114	1,001	0	0	0
545x	Training	7,560	16,088	1,079	2,500	3,500
TOTAL OPERATING EXPENSES		226,609	129,039	54,648	115,481	154,446
OTHER USES						
9941	Utilities Allocation	(192,877)	(156,277)	(75,788)	(158,841)	(163,505)
TOTAL OTHER USES		(192,877)	(156,277)	(75,788)	(158,841)	(163,505)
TOTAL GENERAL FUND APPROPRIATIONS		446,286	392,452	168,687	353,548	381,513

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	396,908	390,572	(6,336)	-1.60%
Operating Expenses	115,481	154,446	38,965	33.74%
Other Uses	(158,841)	(163,505)	(4,664)	2.94%
TOTALS	353,548	381,513	27,965	7.91%

Significant Budget Changes:
Operating Expenses increased due to Recognitions & Awards being moved from the City Commission budget, random drug testing, EAP, and pre-employment testing.

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Information Technology Department

Organization

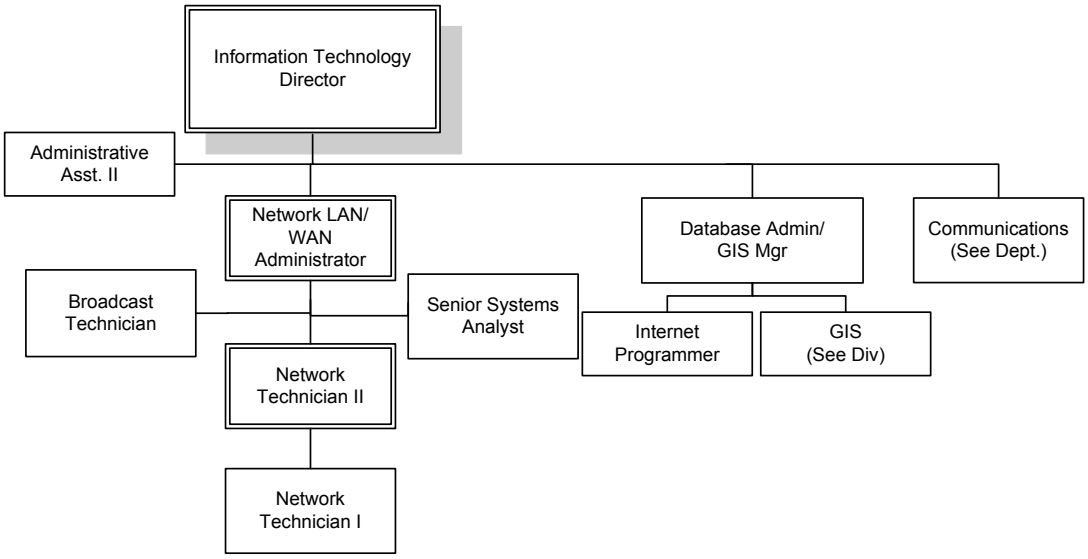
Stan Carter, Information Technology Director

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 Department Budget

$ 282,144 GF
1,543,894 AL
$1,826,038

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 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
- Implement new credit card processing software by March, 2010 to comply with PCI (payment card industry) requirements

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-train to instill confidence, and challenge team members to continually strive to streamline procedures and improve performance

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 new Website update
- Completed the outsourcing of bill printing
- Implemented Employee Portal
- Implemented direct deposit stubs, online W2's, and benefits statements on Employee Portal
- Implemented new Purchasing Card system
- Implemented Looking Glass GIS viewer upgrade
- Implemented the acceptance of checks over the internet
- Implemented new Terminal Server gateway secure access
- Implemented new Call Accounting and Management software

Performance Measures:

	2007-08	2008-09	2009-10
PC network systems availability	99.0%	99.0%	99.0%
AS/400 system availability	99.0%	99.0%	99.0%
Host computer applications supported	39	39	39
PC applications supported	400	400	400
System users supported	520	500	500
PC workstations supported	615	415	410
Printers supported	285	136	136
In-house training sessions	75	75	50
Equipment installations/relocations	160	210	100

Personnel Schedule

Classification	2009	Change	2010	Amount
Administrative Assistant II	1.00	0.00	1.00	33,238
Broadcast Technician	1.00	0.00	1.00	25,875
Database Administrator/GIS Mgr.[1]	1.00	(0.50)	0.50	33,934
Information Technology Director	1.00	0.00	1.00	89,461
Internet Programmer	1.00	0.00	1.00	47,757
Network LAN/WAN Administrator	1.00	0.00	1.00	76,482
Network Technician I	1.00	0.00	1.00	35,298
Network Technician II	3.00	0.00	3.00	145,808
Senior Systems Analyst	2.00	0.00	2.00	143,874
Standby				3,640
Total	**12.00**	**(0.50)**	**11.50**	**635,367**

Notes: Allocations
Database Administrator/GIS Mgr.[1]
50%-1633-513,50%-1731-539

Capital Outlay Schedule

Description	Amount
Information Technology Equipment	
Wiring & Electronics	5,000
UPS	17,400
Generator/ Power for LMSC	60,000
IVR System	101,500
Public Records Compliance System	180,000
Subtotal	363,900
Computer Maintenance Program	
Mobile Data Terminals & Computers	20,000
Subtotal	20,000
Total	**383,900**

Appropriations Detail

Account #001-1633-513

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	688,378	729,796	303,341	669,567	635,367
1410	Overtime	38,946	26,462	6,995	25,000	12,500
15xx	Bonuses/Incentives	1,251	8,625	0	0	0
2110	FICA	54,343	57,447	22,941	46,652	43,450
221x	Retirement	81,851	83,118	29,684	67,158	45,376
23xx	Insurance	63,080	65,886	26,640	57,506	61,050
2410	Workers' Compensation	2,482	2,031	739	1,598	1,769
26xx	Other Payroll Benefits	3,619	6,712	894	5,058	4,700
	TOTAL PERSONAL SERVICES	933,950	980,077	391,234	872,539	804,212
OPERATING EXPENSES						
3110	Professional Services	47,070	59,589	24,639	43,300	46,000
4010	Travel	25,601	44,211	2,374	17,216	16,500
41xx	Communication	25,385	24,465	14,751	22,000	22,000
4210	Postage	217	410	104	400	400
4310	Utilities	68,084	76,649	38,757	58,500	93,154
4410	Rentals	71,147	43,309	9,456	38,000	30,000
4415	Internal Fleet Lease	1,854	1,910	1,236	2,471	2,471
4510	Insurance	10,995	11,664	6,399	12,759	11,636
461x	Repairs & Maintenance- Vehicles	9,121	1,320	2,872	1,320	1,320
4620	Repairs & Maintenance- Building	1,880	424	0	1,000	1,000
46xx	Repairs & Maintenance- Equipment	505,298	377,126	364,962	488,300	498,670
4710	Printing & Binding	152	0	44	100	0
51xx	Office Supplies	401	0	0	0	0
5180	Minor Furniture/Equipment	640	0	0	1,500	0
52xx	Operating Supplies	130,315	298,414	201,996	199,100	101,900
5230	Fuel Purchases	4,772	464	65	1,000	300
5410	Publications & Memberships	577	769	865	1,275	1,275
5440	Education	9,500	9,000	0	0	0
5450	Training	76,671	37,353	7,397	25,500	35,500
	TOTAL OPERATING EXPENSES	989,680	987,077	675,917	913,741	862,126
CAPITAL OUTLAY						
6310	Improvements other than Bldgs	850	0	0	5,000	5,000
6410	Machinery & Equipment	234,657	104,298	60,769	33,500	358,900
6411	Computer Purchases	119,800	24,809	96,345	182,350	20,000
	TOTAL CAPITAL OUTLAY	355,307	129,107	157,114	220,850	383,900
OTHER USES						
9916	Computer Maintenance Charges	(267,145)	(266,460)	(114,720)	(246,140)	(224,200)
9941	Utilities Allocation	(2,548,348)	(1,664,121)	(1,101,839)	(1,642,302)	(1,543,894)
	TOTAL OTHER USES	(2,815,493)	(1,930,581)	(1,216,559)	(1,888,442)	(1,768,094)
	TOTAL GENERAL FUND APPROPRIATIONS	(536,556)	165,680	7,706	118,688	282,144

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	872,539	804,212	(68,327)	-7.83%
Operating Expenses	913,741	862,126	(51,615)	-5.65%
Capital Outlay	220,850	383,900	163,050	73.83%
Other Uses	(1,888,442)	(1,768,094)	120,348	-6.37%
TOTALS	118,688	282,144	163,456	137.72%

Significant Budget Changes:

Capital Outlay increased due to budgeted capital purchases which include IVR phone system and public records compliance system.

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Geographic Information Systems Department

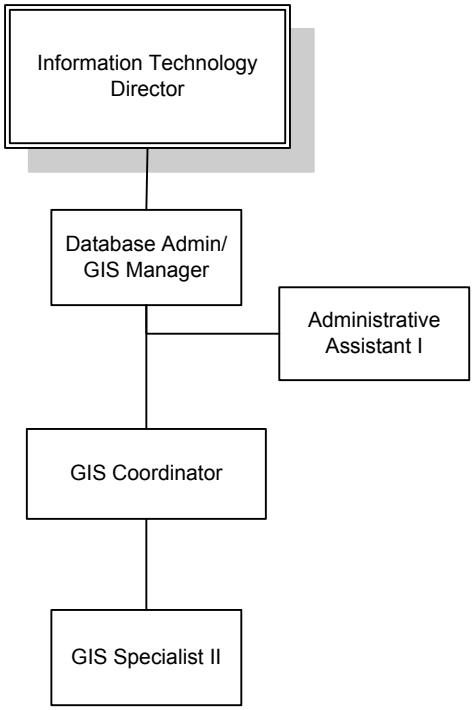
Stan Carter, Information Technology Director

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 Department Budget

$ 30,936 GF
278,424 AL
$309,360

Values & Goals

Value: Excellence in all we do

Goals:
- Implement procedure and standards for input of metadata for all GIS databases
- Implement digital submittal standards for as-builts

Value: Open and accessible government

Goals:
- A comprehensive utility usage map for both public and internal uses by January 2010
- Enable web based editing through ArcGIS Server by February 2010

Value: Organizational Development and Self Sufficiency

Goals:
- Post all electronic information and plans within 5 business days of receipt in the appropriate data libraries so that graphic representations can be produced
- Publish procedures for utility GPS data gathered from the crews by July 1, 2010

Major Accomplishments:

- Completed total rebuild of the Gas, Water, Wastewater, and Reuse Water databases
- Completed address verification against the Sungard/HTE database
- Completed upgrade GIS software to latest release of 9.3.1

Performance Measures:

	2007-08	2008-09	2009-10
DRC reviews in 8-12 days	381	600	500
Planning and Zoning reviews in 7-10 days	601	709	1,500
Map/data requests	829	700	1,200
Utility Support	2,993	2,647	1,400
Special Projects	2,335	1,954	600

Personnel Schedule

Classification	2009	Change	2010	Amount
Administrative Assistant I	2.00	(1.00)	1.00	29,765
Database Admin/GIS Mgr[1]	0.00	0.50	0.50	33,935
Development Review Coordinator* (Title Change per Legislation)	1.00	(1.00)	0.00	0
GIS Coordinator	0.00	1.00	1.00	58,219
GIS Manager	1.00	(1.00)	0.00	0
GIS Specialist II	2.00	0.00	2.00	80,912
Survey Technician	1.00	(1.00)	0.00	0
Total	**7.00**	**(2.50)**	**4.50**	**202,831**

Note: 2 positions were moved to new division 5131- Engineering, 0.50 position was split between this division and 1633- Information Technology

Capital Outlay Schedule

Description	Amount
GPS Handheld Unit	7,500
Total	**7,500**

Appropriations Detail

Account # 001-1731-539

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES					
12xx Regular Salaries & Wages	446,457	476,692	134,261	297,068	202,831
1310 Temporary Labor	380	2,291	0	0	0
1410 Overtime	2,434	225	21	1,000	1,000
15xx Bonuses/Incentives	1,191	4,250	0	0	0
2110 FICA	33,554	36,196	9,991	22,468	14,806
221x Retirement	52,120	51,174	13,538	29,959	15,018
23xx Insurance	52,517	52,026	13,778	28,750	23,514
2410 Workers' Compensation	7,175	4,422	1,229	2,922	568
262x Other Payroll Benefits	486	1,968	706	3,456	72
TOTAL PERSONAL SERVICES	596,314	629,244	173,524	385,623	257,809
OPERATING EXPENSES					
31xx Professional Services	2,975	0	0	0	15,000
4010 Travel	5,766	1,306	784	2,000	2,000
41xx Communication	2,750	2,884	1,288	8,397	0
4210 Postage	446	193	41	500	300
4310 Utilities	0	4,027	2,439	4,800	0
4410 Rentals	470	0	0	0	0
4415 Internal Fleet Lease	6,695	6,307	1,779	3,557	0
4510 Insurance	1,798	2,057	2,095	3,916	1,601
461x Repairs & Maintenance- Vehicles	5,420	3,080	660	1,320	0
4620 Repairs & Maintenance- Building	486	0	0	0	0
46xx Repairs & Maintenance- Equipment	19,570	24,450	10,318	20,863	16,300
4710 Printing & Binding	64	0	0	0	0
4920 Other Current Charges	0	31	0	0	0
5110 Office Supplies	2,698	0	0	0	0
5180 Minor Furniture/Equipment	1,264	927	0	0	0
5210 Operating Supplies	6,556	4,196	1,837	8,500	5,500
5215 Uniforms	971	567	135	1,400	350
5230 Fuel Purchases	760	469	70	750	0
5410 Publications & Memberships	79	129	109	500	0
5440 Education	150	0	0	0	0
5450 Training	4,444	2,420	3,078	4,985	3,000
TOTAL OPERATING EXPENSES	63,362	53,043	24,633	61,488	44,051
CAPITAL OUTLAY					
6410 Machinery & Equipment	75	0	0	0	7,500
TOTAL CAPITAL OUTLAY	75	0	0	0	7,500
OTHER USES					
9941 Utilities Allocation	(899,132)	(614,057)	(178,339)	(402,400)	(278,424)
TOTAL OTHER USES	(899,132)	(614,057)	(178,339)	(402,400)	(278,424)
TOTAL GENERAL FUND APPROPRIATIONS	(239,381)	68,230	19,818	44,711	30,936

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	385,623	257,809	(127,814)	-33.14%
Operating Expenses	61,488	44,051	(17,437)	-28.36%
Capital Outlay	0	7,500	7,500	100.00%
Other Uses	(402,400)	(278,424)	123,976	-30.81%
TOTALS	44,711	30,936	(13,775)	-30.81%

Significant Budget Changes:
The decrease in categories reflect the reorganization of this division, separating Engineering to Public Works.

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Charlie Weller, Airport Manager

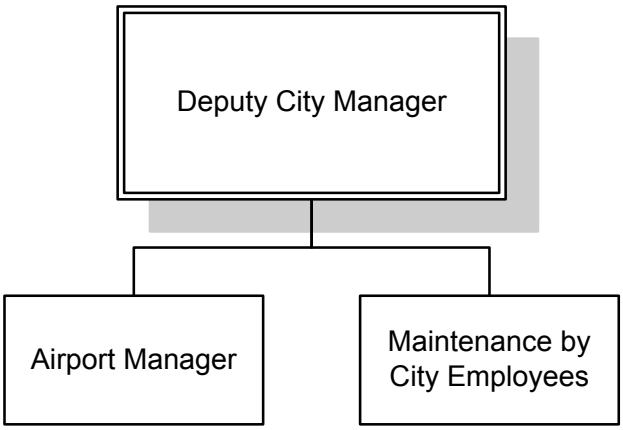
The Airport Department is responsible for management of the Leesburg International Airport as well as long and short-range planning.

Responsibilities:

Operations
·Planning and development
·Leases
·Out parcels
·FAA & FDOT compliance
·Grant administration
·Capital project coordination

Maintenance
·Landscape
·Hangars
·Facilities
·Runways

Organizational Chart



Airport Department

Organization

Total Department Budget

$ 670,478 GF

Values & Goals

Value: Excellence in All We Do

Goals:
- Extend Runway 13/31 – Phase II and III (1,000' extension on R- 31 end)
- Construct Overlay for Runway 3/21 and Taxiways "B", "K", and "J"
- Continue to work with tenants to maintain clean and attractive areas
- Continue beautification process of City-owned buildings and City-landscaped areas

Value: Open, Accessible Government

Goals:
- Attend Continuing Florida Aviation System Planning Process (CFASPP) meetings
- Offer tours to residents of Lake County and the City of Leesburg
- Respond to complaints on a timely basis
- Schedule and attend all Airport Advisory Board Meetings
- Hold periodic meetings with airport tenants to discuss operations and promote exchange of ideas

Value: Fiscal Responsibility

Goals:
- Continue to develop vacant airport land to increase revenue flow
- Increase fuel sales by 5 -10%
- Operate within budget by monitoring expenditures
- Continue to attract aviation-related businesses to locate at Leesburg International Airport to promote "one stop shopping concept"
- Monitor lease payments for prompt payment
- Adjust lease rates based on tenant leases

Major Accomplishments:
- Obtained Federal and State funding to procure the permit from St. Johns Water Management District to complete Phases II and III of the Runway 13/31 Extension and pay for mitigation
- Completed Lighting Project including new runway 3/21 runway lights with new wiring encased in conduit, new directional signage and four-bar PAPI's. New LED lights use 1/10 of electric v incandescent
- Engineered Overlay for Runway 03/21 and coating of taxiways "B", "K" and "J"
- Leased 3.3 acre parcel north of the ARFF station for developer to build four corporate hangars

Performance Measures:

	2007-08	2008-09	2009-10
Airport activity operations			
General aviation local	36,748	44,000	45,000
General aviation transit	25,404	36,000	37,000
Percentage of City hangars leased	100%	100%	100%
Percentage of hangar sites leased	100%	100%	100%
Percentage of commercial property leased	95%	90%	90%
Safety incidents	1	1	1
Fuel sales (AvGas & Jet A)	701,867	675,000	714,000
Airport employment	370	370	370
Construction projects completed	3	2	2

Personnel Schedule

Classification	2009	Change	2010	Amount
Airport Manager	1.00	0.00	1.00	53,227
Total	**1.00**	**0.00**	**1.00**	**53,227**

Capital Outlay Schedule

Description	Amount
Gate Track Installation– Gates 4 & 5	14,000
Skybolt Parking Lot– Seal & Stripe	9,000
Clear Trees West End of R-13 by US 441	30,000
Total	**53,000**

Appropriations Detail

Account #001-1821-542

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	50,859	52,696	24,175	52,873	53,227
1530	Bonuses/Incentives	125	125	0	0	0
2110	FICA	3,900	4,040	1,849	4,045	4,072
221x	Retirement	6,103	6,055	2,438	5,332	3,941
23xx	Insurance	199	185	42	181	95
2410	Workers' Compensation	2,798	2,065	635	1,391	1,512
	TOTAL PERSONAL SERVICES	63,984	65,166	29,139	63,822	62,847
OPERATING EXPENSES						
31xx	Professional Services	40,234	7,541	5,690	16,370	11,290
3410	Contract Services	150,915	169,040	95,462	144,138	145,000
4010	Travel	8	0	0	0	0
41xx	Communication	12,002	7,060	4,564	9,996	9,324
4210	Postage	376	354	96	450	400
4310	Utilities	73,184	84,994	44,270	89,464	91,436
4410	Rentals	50	0	0	500	300
4415	Internal Fleet Lease	5,199	5,355	6,286	12,572	11,449
4510	Insurance	21,266	17,096	14,119	26,731	19,872
461x	Repairs & Maintenance- Vehicles	5,341	4,835	2,936	5,000	5,600
4620	Repairs & Maintenance- Building	22,619	50,833	14,419	40,000	37,000
4625	Repairs & Maintenance- Non- Build	155,388	113,480	51,054	176,725	150,400
46xx	Repairs & Maintenance- Equipment	12,759	4,850	7,620	19,760	15,560
4710	Printing & Binding	609	-222	0	500	400
4810	Promotional Activities	17,655	170	2,468	2,300	2,450
4911	Advertising	20,365	162	254	400	400
492x	Other Current Charges & Skybolt	150,050	67,690	0	1,000	500
4945	Injury/ Damage to Others	0	2,500	0	0	0
4980	Taxes	13,795	26,803	49,239	15,000	31,000
51xx	Office Supplies	618	0	0	0	0
5180	Minor Furniture/Equipment	7,459	5,133	0	0	0
5210	Operating Supplies	6,743	19,383	1,066	14,700	12,500
5230	Fuel Purchases	11,188	4,705	4,352	8,000	9,000
5410	Publications & Memberships	4,128	4,128	600	700	750
5450	Training	0	0	0	0	0
	TOTAL OPERATING EXPENSES	731,951	595,890	304,495	584,306	554,631
CAPITAL OUTLAY						
6210	Buildings	53,361	6,299	0	30,000	0
6310	Improvements other than Bldgs	18,137	30,344	0	0	53,000
6410	Machinery & Equipment	0	8,977	0	0	0
	TOTAL CAPITAL OUTLAY	71,498	45,620	0	30,000	53,000
DEBT SERVICE						
7110	Principal Payments	42,584	37,147	0	0	0
7210	Interest- Aerostat	3,019	857	0	0	0
	TOTAL DEBT SERVICE	45,603	38,004	0	0	0
TOTAL GENERAL FUND APPROPRIATIONS		913,036	744,680	333,634	678,128	670,478

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	63,822	62,847	(975)	-1.53%
Operating Expenses	584,306	554,631	(29,675)	-5.08%
Capital Outlay	30,000	53,000	23,000	76.67%
Debt Service	0	0	0	0.00%
TOTALS	678,128	670,478	(7,650)	-1.13%

Significant Budget Changes:
The increase in Capital Outlay reflects additional runway projects and installing tracks on gates 4 and 5.

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Police Department

Organization

William Chrisman, 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.

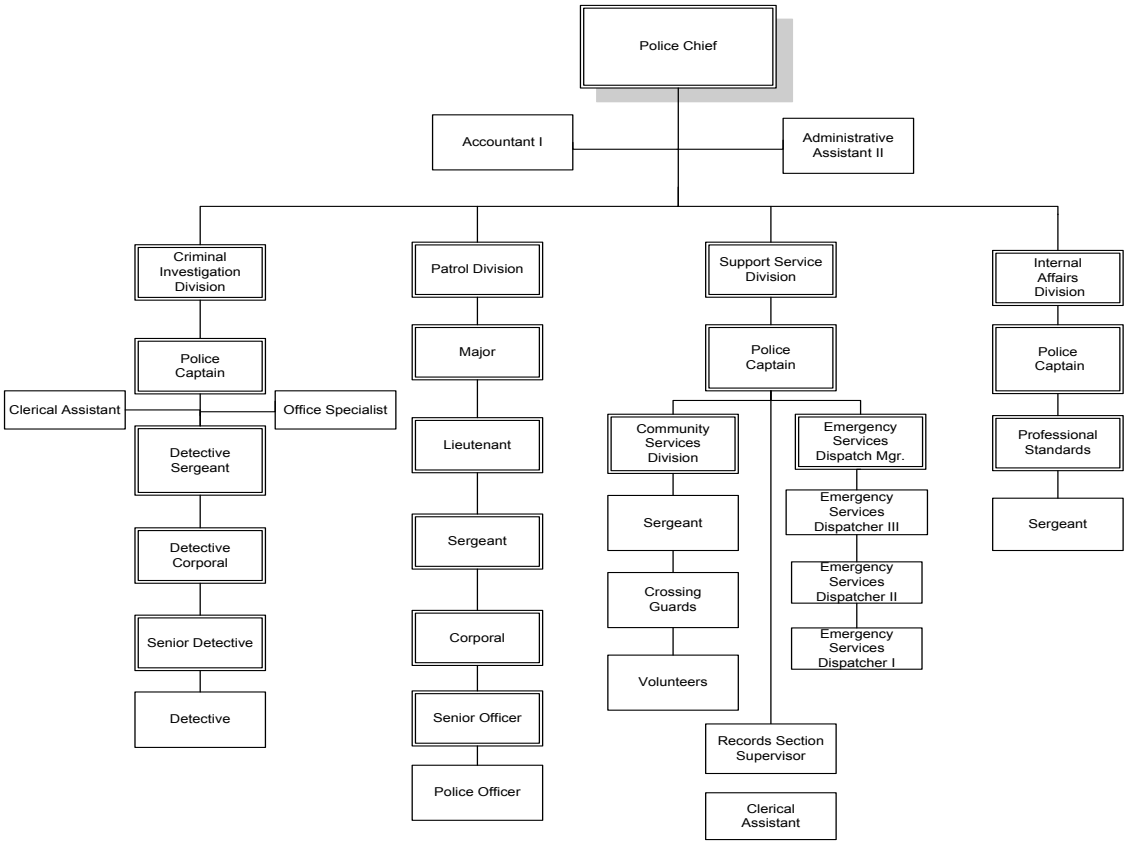
Responsibilities:

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

Criminal Investigation
- ·Investigate felony cases
- ·Domestic Violence follow up
- ·Collect information

Support Services
- ·Record activities
- ·Operate 9-1-1
- ·Process major crime scenes

Organizational Chart



Total Department Budget

$ 7,421,228 GF

Values & Goals

Value: Excellence in All We Do

Goals:
- Reduce Part I Crimes through proactive law enforcement and patrol techniques
- 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 68 presentations to the community
- 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
- Stress minority hiring needs through career day presentations and active recruitment
- Provide a flexible work schedule to allow personnel the option to attend advanced training on their own time

Major Accomplishments:
- Overall reduction of traffic crashes
- Overall reduction of burglary by 16% from 407 to 339 incidents
- Initiated "Citizens on Patrol" volunteer program

Performance Measures:

	2007-08	2008-09	2009-10
Police response calls for service	50,893	45,157	48,900
Part I Crimes	1,429	1,639	1,575
Traffic crashes	1,328	1,239	1,300
DUI Arrests	155	135	160
Code enforcement calls for service	1,777	1,667	1,725
Code enforcement actions	1,661	1,404	1,625
Training hours	14,500	12,100	8,500
Community relations presentations	65	68	75

Personnel Schedule

Classification	2009	Change	2010	Amount
Non-Sworn				
Accountant I	1.00	0.00	1.00	32,677
Administrative Assistant I	1.00	(1.00)	0.00	0
Administrative Assistant II	0.00	1.00	1.00	28,891
Clerical Assistant	3.00	0.00	3.00	78,333
Office Specialist	2.00	0.00	2.00	51,230
Emer. Service Dispatcher I	11.00	(2.00)	9.00	247,270
Emer. Service Dispatcher II	3.00	0.00	3.00	105,934
Emer. Service Dispatcher III	4.00	0.00	4.00	150,710
Emer. Service Dispatcher Mgr.	1.00	0.00	1.00	45,302
Records Section Supervisor	1.00	0.00	1.00	37,086
Total Non-Sworn	**27.00**	**(2.00)**	**25.00**	**777,433**
Sworn				
Police Captain	3.00	0.00	3.00	212,431
Police Chief	1.00	0.00	1.00	94,952
Police Corp/Detective Corp	9.00	0.00	9.00	499,547
Police Lieutenant	3.00	(1.00)	2.00	128,136
Police Major	1.00	0.00	1.00	76,482
Police Officer/Det	20.00	8.00	28.00	1,061,358
Police Serg/Det Serg	9.00	0.00	9.00	553,915
Police Senior/Senior Det	26.00	(7.00)	19.00	952,556
Sworn Total	**72.00**	**0.00**	**72.00**	**3,579,377**
Standby				4,200
Total Full Time	**99.00**	**(2.00)**	**97.00**	**4,361,010**
Police Officer Reserve P/T	2.00	0.00	2.00	2,000
School Crossing Guards	8.00	0.00	8.00	44,121
Total Part Time	**10.00**	**0.00**	**10.00**	**46,121**
Total No. of Positions	**109.00**	**(2.00)**	**107.00**	**4,407,131**
Total FTEs			**106.25**	**4,407,131**

Appropriations Detail

Account # 001-2111-521

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	4,165,062	4,331,826	1,907,870	4,361,647	4,361,011
1310	Temporary Labor	0	0	0	0	46,120
1410	Overtime	484,389	442,518	213,436	414,700	240,417
15xx	Special Pay	95,529	92,686	35,953	77,729	73,316
2110	FICA	350,560	359,414	158,226	322,405	322,821
221x	Retirement	850,112	706,702	307,595	773,112	505,364
23xx	Insurance	545,955	543,288	218,940	566,794	570,733
2410	Workers' Compensation	119,354	99,201	43,495	91,875	136,444
26xx	Other Payroll Benefits	12,960	30,201	6,102	17,410	13,849
TOTAL PERSONAL SERVICES		6,623,921	6,605,836	2,891,617	6,625,672	6,270,075
OPERATING EXPENSES						
3xxx	Professional Services	4,480	4,062	1,633	3,000	3,000
3410	Contract Services	1,141	1,293	481	1,300	1,300
4010	Travel	13,264	8,829	4,627	12,200	12,200
41xx	Communication	72,637	73,303	42,046	85,000	85,000
4210	Postage	5,429	5,417	1,458	5,500	5,500
4310	Utilities	123,228	120,338	56,416	131,040	132,044
4410	Rentals	4,300	7,547	2,236	4,472	4,472
44xx	Fleet Lease	288,021	306,895	158,540	314,173	303,824
4510	Insurance	81,922	79,867	43,653	79,156	61,586
461x	Repairs & Maintenance- Vehicles	182,671	185,972	68,176	153,760	155,260
4620	Repairs & Maintenance- Building	12,183	19,424	1,470	6,400	6,400
4625	Repairs & Maintenance- Non-Build	577	161	0	1,500	1,500
46xx	Repairs & Maintenance- Equipment	81,098	64,233	34,044	93,907	74,677
4710	Printing & Binding	3,011	2,412	813	2,500	2,500
4810	Promotional Activities	243	0	0	0	0
4911	Advertising	301	637	0	1,100	1,100
4920	Other Current Charges	2,199	1,623	671	2,220	2,220
4930	DARE (other than forfeit)	4,757	4,212	4,366	1,560	1,560
4945	Injury/Damage to Others	2,250	5,000	1,465	0	0
4964	Drug Money	12,000	12,980	8,000	15,000	15,000
5110	Office Supplies	1,621	0	0	0	0
51xx	Minor Furniture/Equipment	16,335	4,229	0	6,150	6,150
5188	Automation Expense Only	0	2,149	376	4,000	4,000
521x	Operating Supplies	64,383	77,180	38,433	55,600	48,670
5215	Uniforms	86,647	74,746	20,296	29,070	39,430
5230	Fuel Purchases	145,647	247,565	91,929	175,000	175,000
5410	Publications & Memberships	8,069	3,995	3,243	8,760	8,760
5440	Education	34,567	24,975	(945)	0	0
545x	Training	33,316	6,671	6,200	10,350	0
TOTAL OPERATING EXPENSES		1,286,297	1,345,715	589,627	1,202,718	1,151,153
CAPITAL OUTLAY						
6310	Improvements other than Bldgs	7,390	0	0	0	0
6410	Machinery & Equipment	35,045	113,387	4,110	22,045	0
TOTAL CAPITAL OUTLAY		42,435	113,387	4,110	22,045	0
TOTAL GENERAL FUND APPROPRIATIONS		7,952,653	8,064,938	3,485,354	7,850,435	7,421,228

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	6,625,672	6,270,075	(355,597)	-5.37%
Operating Expenses	1,202,718	1,151,153	(51,565)	-4.29%
Capital Outlay	22,045	0	(22,045)	-100.00%
TOTALS	7,850,435	7,421,228	(429,207)	-5.47%

Significant Budget Changes:
The change in Personal Services reflects a decrease in overtime as a result of changing to 12 hour shifts.

Appropriations Detail

Account # 001-2121-562

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	PROPOSED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	22,695	0	0	0	0
1410	Overtime	176	0	0	0	0
15xx	Special Pay	64	0	0	0	0
2110	FICA	1,755	0	0	0	0
2210	Retirement	2,694	0	0	0	0
23xx	Insurance	4,078	0	0	0	0
2410	Workers' Compensation	1,286	0	0	0	0
26xx	Other Payroll Benefits	0	0	0	0	0
	TOTAL PERSONAL SERVICES	32,748	0	0	0	0
OPERATING EXPENSES						
4415	Internal Fleet Lease	0	0	0	0	0
4510	Insurance	539	486	0	0	0
461x	Repairs & Maintenance- Vehicles	2,196	880	0	0	0
5180	Minor Furniture/Equipment	487	0	0	0	0
521x	Operating Supplies	151	0	0	0	0
5230	Fuel Purchases	1,974	70	0	0	0
	TOTAL OPERATING EXPENSES	5,347	1,436	0	0	0
	TOTAL GENERAL FUND APPROPRIATIONS	38,095	1,436	0	0	0

** Animal Control responsibilities have been transferred to Lake County.

Appropriations Summary

	ADOPTED 2008-09	PROPOSED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	0	0	0.00%
Operating Expenses	0	0	0	0.00%
TOTALS	0	0	0	0.00%

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Fire Department

Organization

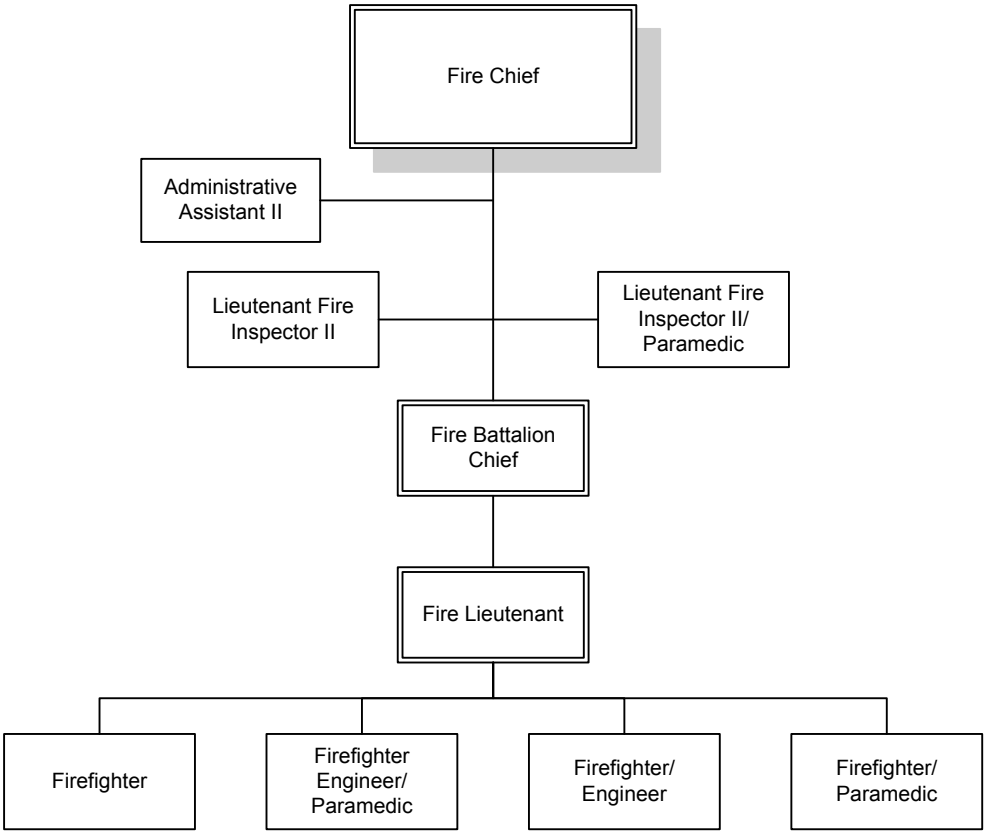
Dennis M. Sargent, Fire Chief

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 Department Budget

$ 5,898,006 GF

Values & Goals

Value: Fiscal Responsibility

Goals:
- Maintain critical services to the community while cutting costs to maintain a balanced budget
- Suspend replacement plans for critical equipment for one additional year to allow the City's revenues to catch up to the current needs of our citizens

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

Value: A Caring Organization

Goals:
- Investigate and respond to all non-emergency complaints within 72 hours

Value: Organizational Development and Self Sufficiency

Goals:
- 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.
- Managed to continue to provide emergency services at the same level with reduced funding
- Implemented cost cutting measures that have enabled the department to reduce fuel consumption from the levels experienced in the previous fiscal years
- Continued to keep our aging fire stations operational by making many repairs in house and keeping expenditures low
- Continue operation of the Fire Department with minimal administrative cost; the only City employees assigned to these duties are the Fire Chief and Administrative Assistant

Performance Measures:

	2007-08	2008-09	2009-10
Calls for service	5,900	6,300	6,500
Training hours	16,000	16,000	16,000
School fire safety program contacts	8,000	8,000	8,000
Inspections/reviews/meetings	3,500	3,500	3,500
Pre-fire plans	600	600	600
Average response time (min:sec)	4:10	4:15	4:15

Personnel Schedule

Classification	2009	Change	2010	Amount
Administrative Assistant II	1.00	0.00	1.00	34,861
Fire Battalion Chief	3.00	0.00	3.00	227,553
Fire Chief	1.00	0.00	1.00	93,018
Firefighter	20.00	(2.00)	18.00	753,890
Firefighter Eng/Paramedic	9.00	0.00	9.00	477,901
Firefighter/Engineer	10.00	(1.00)	9.00	431,419
Firefighter/Paramedic	7.00	2.00	9.00	348,050
Lieutenant	9.00	1.00	10.00	612,548
Lieutenant/Fire Inspector II	1.00	0.00	1.00	56,698
Lieutenant/Fire Inspector II/Paramedic	1.00	(1.00)	0.00	0
Lieutenant/Paramedic	5.00	0.00	5.00	320,743
Total	**67.00**	**(1.00)**	**66.00**	**3,356,681**

Capital Outlay

Description	Amount
ALS Replacement	25,000
Thermal Imaging Camera	8,500
Total	**33,500**

Appropriations Detail

Account # 001-2220-522

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
1210	Regular Salaries & Wages	3,444,157	3,675,678	1,698,598	3,402,969	3,356,681
1220	Permanent/ Part Time Salaries & Wage	0	0	0	0	20,800
1410	Overtime	134,521	113,049	59,098	120,500	120,500
15xx	Special Pay	13,501	16,076	3,631	8,022	8,000
2110	FICA	265,244	280,806	129,264	244,802	241,565
221x	Retirement	607,800	611,395	384,786	812,314	762,182
23xx	Insurance	379,783	376,631	163,459	351,062	368,516
2410	Workers' Compensation	145,638	117,150	59,907	108,967	119,197
26xx	Other Payroll Benefits	18,989	17,330	4,645	17,808	10,270
	TOTAL PERSONAL SERVICES	5,009,633	5,208,115	2,503,388	5,066,444	5,007,711
OPERATING EXPENSES						
31xx	Professional Services	69	0	0	0	0
3410	Contract Services	25,407	22,660	22,087	28,032	28,032
4010	Travel	15,543	558	250	500	5,000
4110	Communication	12,164	8,033	3,467	10,200	6,800
4210	Postage	298	274	266	400	400
4310	Utilities	76,086	81,172	48,174	80,000	85,000
4410	Rentals	1,756	1,357	689	1,500	1,500
4415	Internal Fleet Lease	210,048	243,678	178,961	357,922	355,428
4510	Insurance	22,331	30,590	19,286	28,907	31,353
461x	Repairs & Maintenance- Vehicles	75,329	70,842	37,150	67,240	65,920
4620	Repairs & Maintenance- Building	7,593	16,960	1,584	15,000	15,000
4625	Repairs & Maintenance- Non-Build	596	236	6	1,000	1,000
46xx	Repairs & Maintenance- Equipment	12,072	11,557	7,847	11,208	12,292
4710	Printing & Binding	176	1,690	88	500	500
4810	Promotional Activities	1,464	3,930	2,162	3,200	3,200
4911	Advertising-Other Ads	59	0	0	0	0
4920	Other Current Charges	1,178	701	0	208	0
4945	Injury/ Damage to Others	3,220	324	0	0	0
4980	Taxes	167	167	177	200	400
5110	Office Supplies	4,054	0	0	0	0
5180	Minor Furniture/Equipment	41,898	46,533	5,264	8,200	18,200
5210	Operating Supplies	36,425	36,026	18,712	42,500	42,500
5215	Uniforms	58,552	55,541	15,452	48,850	53,850
5230	Fuel Purchases	39,699	74,885	24,943	42,000	42,000
5410	Publications & Memberships	5,069	4,317	3,079	2,945	2,850
5440	Education	39,941	28,775	0	0	0
5450	Training	44,919	49,097	26,693	40,470	40,470
	TOTAL OPERATING EXPENSES	736,113	789,903	416,337	790,982	811,695
CAPITAL OUTLAY						
6310	Improvements other than Bldgs	12,163	36,488	0	0	0
6410	Machinery & Equipment	103,206	35,652	0	117,163	33,500
	TOTAL CAPITAL OUTLAY	115,369	72,140	0	117,163	33,500
DEBT SERVICE						
7115	Principal- Capital Lease	0	45,020	0	0	45,100
	TOTAL DEBT SERVICE	0	45,020	0	0	45,100
TOTAL GENERAL FUND APPROPRIATIONS		5,861,115	6,115,178	2,919,725	5,974,589	5,898,006

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	5,066,444	5,007,711	(58,733)	-1.16%
Operating Expenses	790,982	811,695	20,713	2.62%
Capital Outlay	117,163	33,500	(83,663)	-71.41%
Debt Service	0	45,100	45,100	100.00%
TOTALS	5,974,589	5,898,006	(76,583)	-1.28%

Significant Budget Changes:
The change in Capital Outlay and Debt Service reflects the reclass in expense for the Breathing Apparatus.

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Ray Sharp, Environmental Services/Public Works Director

The Public Works Department is responsible for vehicles, equipment, streets, right-of-ways, as well as, management of capital projects for city-owned buildings, and intergovernmental coordination of transportation projects. The Director supervises the following divisions: Capital Improvement, Streets, Solid Waste & Recycling, Landfill Long-term Care, Fleet Services, and Engineering.

Responsibilities:

Solid Waste
·Residential
·Commercial
·Land-fill

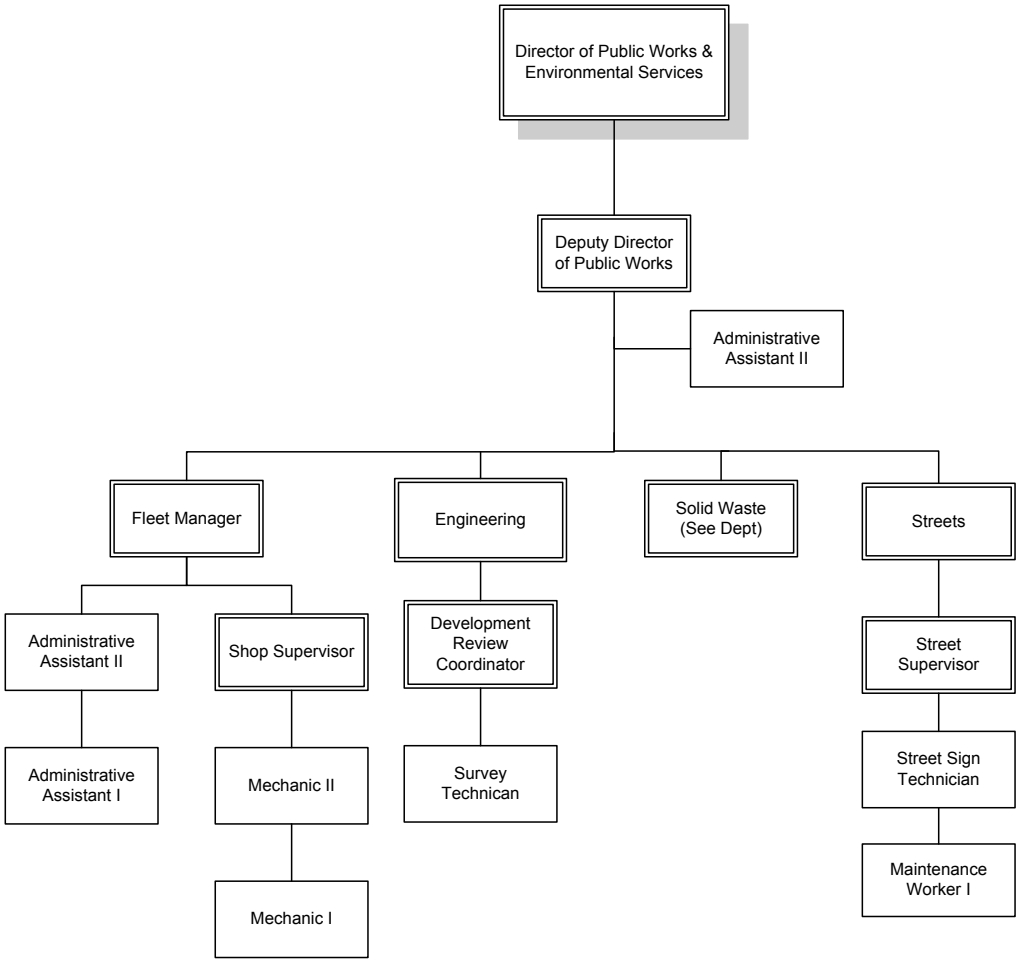
Engineering
·Mapping
·Surveying
·Easements
·Addressing

Streets
·Street/parking striping
·Sidewalks
·Signs for events
·Contract Management
·Street Maintenance

Fleet Services
·Vehicles & heavy equipment
·Mobile & portable radios
·Truck wash facility
·Vehicle bid specifications
·Two (2) fueling sites

Administration
·Clerical
·Reports
·Administration
·Contracts
·Scheduling
·Personnel activity
·Capital Project Management

Organizational Chart



Organization

Total Department Budget

$ 436,550 GF
212,160 AL
$ 648,710

Values & Goals

Value: Excellence in All We Do

Goals:

- Exceed the requirements set by Automotive Service Excellence (ASE) to maintain Blue Seal Award
- Bring training in-house and invite surrounding agencies to participate resulting in reduced costs

Value: Fiscal Responsibility

Goals:

- Reduce parts inventory discrepancies to 2% or less by end of 2009
- Continue to research acceptable fuel efficiency and training to conserve fuel
- Reduce the overall Fleet fuel consumption by .5% by end of FY 09/10
- Reduce outsourcing costs associated with annual load banking of the cities (50) generators by running these tests in-house
- Continue fuel mileage considerations when prioritizing replacement list

Value: Organizational Development and Self Sufficiency

Goals:

- Mentor and develop staff members to take on additional responsibilities that prepare for advancement
- Increase each technician's knowledge of repair procedures and techniques

Major Accomplishments:

- Exceeded requirements to maintain ASE Blue Seal Award by 2 certifications
- Consolidated bid specification preparation and component information on vehicles and equipment for 12 purchases for City departments
- Operated and maintained two fueling sites, which dispensed 264,150 gallons of fuel
- Completed equipment installations on three new police vehicles

Performance Measures:

	2007-08	2008-09	2009-10
On-road break downs	162	172	124
Preventive maintenance complete	604	595	495
Vehicle, small engine, and equipment repairs	2,869	3,800	2,366
Total vehicles/equipment owned by the City	696	650	584
Average vehicle/equipment age	6.1	6.7	6.7
Fuel Consumption reduced	0	8%	.5%

Personnel Schedule

Classification	2009	Change	2010	Amount
Administrative Assistant I	1.00	0.00	1.00	30,930
Administrative Assistant II	1.00	0.00	1.00	38,958
Fleet Manager	1.00	0.00	1.00	50,586
Mechanic I	3.00	0.00	3.00	82,160
Mechanic II	3.00	0.00	3.00	115,273
Shop Supervisor	1.00	0.00	1.00	45,594
Total	**10.00**	**0.00**	**10.00**	**363,501**

Capital Outlay Schedule

Description	Amount
Replacement Vehicles (580,000)	
Electric– Semi Tractor	97,920
Gas– Trencher	48,640
Parks & Recreation-	
Specialized Lawnmower	27,280
ATV Utility w/ Man Lift	23,560
Solid Waste– Automated Lodal	217,680
Stormwater– Street Sweeper	164,920
Subtotal	580,000
Refurbish Vehicles/ Equipment	20,000
Total	**600,000**

Appropriations Detail

Account # 001-5110-519

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	369,777	364,657	162,167	365,000	363,501
1310	Temporary Labor	4,040	0	0	0	0
1410	Overtime	20,891	2,174	803	7,500	5,000
15xx	Bonuses/Incentives	1,250	1,250	0	0	0
2110	FICA	28,943	26,865	11,831	26,663	26,529
221x	Retirement	43,770	41,946	15,989	36,810	25,516
23xx	Insurance	57,369	60,293	24,627	55,911	58,800
2410	Workers' Compensation	12,246	8,675	3,529	7,984	9,474
262x	Other Payroll Benefits	503	1,605	168	735	558
	TOTAL PERSONAL SERVICES	538,789	507,465	219,114	500,603	489,378
OPERATING EXPENSES						
31xx	Professional Services	6,876	3,400	0	23,750	4,000
3410	Contract Services	11,938	205	0	10,000	4,500
4010	Travel	918	734	5	1,200	500
41xx	Communication	2,514	3,008	1,818	2,400	2,640
4210	Postage	639	392	144	300	300
4310	Utilities	2,421	34,656	20,910	43,900	48,000
4410	Rental	20,239	862	3,375	19,000	24,900
4510	Insurance	18,835	16,495	7,284	16,808	16,320
461x	Repairs & Maintenance- Vehicles	559,108	503,970	278,252	445,000	459,000
4620	Repairs & Maintenance- Building	665	0	434	500	1,000
4625	Repairs & Maintenance- Non-Build	7,852	7,069	554	1,500	1,000
46xx	Repairs & Maintenance- Equipment	2,774	5,102	2,344	3,840	4,740
4710	Printing & Binding	208	332	44	200	200
4911	Advertising- Other Ads	300	158	0	0	0
4920	Other Current Charges	2,519	1,041	786	0	0
4930	Recognitions & Awards	119	0	0	0	0
4932	FM Inventory Over/Short	(994)	(6,781)	(2,336)	0	0
51xx	Office Supplies	1,099	0	0	0	0
5180	Minor Furniture/Equipment	8,401	3,559	462	4,500	4,500
5210	Operating Supplies	33,754	25,323	9,934	21,000	21,000
5215	Uniforms	6,720	6,711	3,277	6,000	6,800
5230	Fuel Purchases	9,886	38,986	2,249	13,750	6,500
5410	Publications & Memberships	282	65	0	250	250
5440	Education	1,253	1,619	0	0	0
5450	Training	3,735	2,126	651	4,000	2,000
	TOTAL OPERATING EXPENSES	702,061	649,032	330,187	617,898	608,150
CAPITAL OUTLAY						
6410	Machinery & Equipment	33,000	6,733	0	0	0
6412	Fleet New	824,974	46,519	69,663	0	0
6413	Fleet Replace	1,527,668	785,500	52,042	551,510	580,000
6414	Fleet Refurbish	0	0	36,851	135,000	20,000
	TOTAL CAPITAL OUTLAY	2,385,642	838,752	158,556	686,510	600,000
OTHER USES						
9951	Fleet - Contracts	(1,044,580)	(1,011,900)	(460,280)	(921,960)	(908,280)
9952	Fleet - Non Contracts	(133,200)	(69,702)	(11,071)	(70,000)	(25,000)
9953	Lease Revenue	(1,903,843)	(2,153,311)	(1,147,097)	(2,298,523)	(2,273,599)
	TOTAL OTHER USES	(3,081,623)	(3,234,913)	(1,618,448)	(3,290,483)	(3,206,879)
	TOTAL GENERAL FUND APPROPRIATIONS	544,869	(1,239,664)	(910,591)	(1,485,472)	(1,509,351)

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	500,603	489,378	(11,225)	-2.24%
Operating Expenses	617,898	608,150	(9,748)	-1.58%
Capital Outlay	686,510	600,000	(86,510)	-12.60%
Other Uses	(3,290,483)	(3,206,879)	83,604	-2.54%
TOTALS	(1,485,472)	(1,509,351)	(23,879)	-1.61%

Significant Budget Changes:
Capital Outlay decreased due to budget constraints.

Values & Goals

Value: Excellence in All We Do

Goals:

- Develop and implement a program by September 30, 2010 to train City personnel to identify and report City signage issues
- Inspect sidewalks & streets so the citizens are safe by eliminating trip hazards
- Repair potholes within 3 days of being called in
- Analyze and prioritize streets to be resurfaced
- Develop and implement a program by September 30, 2010 to train City personnel to identify and report street and sidewalk issues

Value: Fiscal Responsibility

Goals:

- Develop a Standard Operating Procedure that other departments can follow for street repair
- Identify opportunities to extend the life of the City streets by utilizing the most current technology available
- Work with other departments to ensure projects are completed efficiently

Value: Organizational Development and Self Sufficiency

Goals:

- Work with other agencies (FDOT, Lake County Public Works, etc.) to train street division personnel in the most efficient and effective repair procedures
- Ensure that street maintenance division personnel have proper training by street sign division to ensure they are familiar with regulatory compliance regarding signage installation

Major Accomplishments:

- Completed street sign replacement in north west section of the City
- Resurfaced 11,000 LF of streets
- Replaced 4,000 LF of sidewalk
- Completed closure of 40 acre landfill site
- Pole yard cleanup for the Electric Department

Performance Measures:

	2007-08	2008-09	2009-10
Number of potholes repaired	143	110	100
Number of repairs requested due to utility cuts	7	10	7
Emergency signs replaced within 24 hrs.	158	127	200
Number of signs repaired	513	452	450
Number of signs replaced	759	710	700

Personnel Schedule

Classification	2009	Change	2010	Amount
Street Sign Tech	1.00	0.00	1.00	31,200
Maintenance Worker I	3.00	0.00	3.00	63,897
Street Supervisor	1.00	0.00	1.00	33,946
Standby				3,650
Total	**5.00**	**0.00**	**5.00**	**132,693**

Capital Outlay Schedule

Description	Amount
Parking lot repairs	30,250
Total	**30,250**

Appropriations Detail

Account # 001-5112-541

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	129,500	112,312	62,123	145,156	132,693
1310	Temporary Labor	627	0	0	0	0
1410	Overtime	2,309	2,946	729	2,000	2,000
1530	Bonuses/Incentives	215	625	0	0	0
2110	FICA	9,606	8,446	4,468	10,260	9,097
221x	Retirement	14,872	12,159	6,093	14,272	9,554
23xx	Insurance	23,417	21,021	12,803	27,756	29,807
2410	Workers' Compensation	9,053	7,141	4,044	9,043	10,375
26xx	Other Payroll Benefits	227	546	52	120	120
	TOTAL PERSONAL SERVICES	189,826	165,196	90,312	208,607	193,646
OPERATING EXPENSES						
31xx	Professional Services	64,426	21,252	37,753	35,000	20,000
3410	Contract Services	142	205	144	300	500
4010	Travel	252	43	0	200	200
41xx	Communication	818	643	316	700	600
4310	Utilities	627,194	744,254	433,490	885,997	1,050,000
4410	Rentals	132	136	0	500	500
4415	Internal Fleet Lease	6,898	19,722	12,207	24,415	21,782
4510	Insurance	4,920	9,069	4,519	8,792	11,843
461x	Repairs & Maitenance- Vehicles	15,072	16,822	7,123	16,060	100,187
4625	Repairs & Maitenance- Non-Build	120,915	64,279	9,930	295,000	295,000
463x	Repairs & Maitenance- Equipment	510	870	565	1,130	260
4710	Printing & Binding	0	104	0	0	0
4911	Advertising-Other Ads	0	228	0	0	0
4920	Other Current Charges	0	77,451	83,734	79,122	0
4945	Injury/Damage to Others	2,500	3,572	0	0	0
5110	Office Supplies	283	0	0	0	0
5180	Minor Furniture/Equipment	4,712	1,148	176	2,000	1,000
5210	Operating Supplies	25,437	17,365	23,171	37,920	45,000
5215	Uniforms	997	1,545	1,168	1,875	1,500
5230	Fuel Purchases	6,166	12,211	4,780	4,500	6,000
5310	Materials & Supplies	36,052	40,706	8,270	37,100	30,000
5311	Materials - Street Signs	9,251	0	0	0	0
5410	Publications & Memberships	274	99	435	150	150
5450	Training	1,620	595	265	600	600
	TOTAL OPERATING EXPENSES	928,571	1,032,319	628,046	1,431,361	1,585,122
CAPITAL OUTLAY						
6310	Improvements other than Bldgs	264,058	194,166	103,851	27,500	30,250
	TOTAL CAPITAL OUTLAY	264,058	194,166	103,851	27,500	30,250
OTHER USES						
9950	Contra- Expenses	0	(4,821)	(396)	0	0
	TOTAL OTHER USES	0	(4,821)	(396)	0	0
TOTAL GENERAL FUND APPROPRIATIONS		1,382,455	1,386,860	821,813	1,667,468	1,809,018

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	208,607	193,646	(14,961)	-7.17%
Operating Expenses	1,431,361	1,585,122	153,761	10.74%
Capital Outlay	27,500	30,250	2,750	10.00%
TOTALS	1,667,468	1,809,018	141,550	8.49%

Significant Budget Changes:
The change in Operating Expenses is directly attributable to increased utility costs for Street Lights.

Values & Goals

Value: Excellence In All We Do

Goals:
- Increase department efficiency by reviewing internal policy and implementing needed changes
- Improve cross-training to ensure projects can continue even with limited staffing

Value: Open, Accessible Government

Goals:
- Improve accessibility of all City surveying information upon request to promote boundary line compliance between City and private surveyors
- Create a digital filing and information retention system for section survey information currently archived in filing cabinets
- Increase customer service to concerned citizens regarding boundary lines and quickly resolve issues pertaining to City boundaries, right-of-ways, and easements

Value: We Value Professionalism

Goals:
- Respond to requests from City Manager in a timely manner and ensure questions or issues are handled correctly
- Continue to run a top quality survey department on limited budget and staffing

Major Accomplishments:
- Implemented digital drawing format submittals for Development Review Committee/Engineering site plans, which will allow for a faster, more cost efficient, and customer friendly review process

Performance Measures:

	2007-08	2008-09	2009-10
DRC reviews in 8-12 days	381	600	500
Planning and Zoning reviews in 7-10 days	601	709	1,500
Utility support	2,993	2,647	1,400

Personnel Schedule

Classification	2009	Change	2010	Amount
Development Review Coordinator* (Title Change per Legislation)	0.00	1.00	1.00	48,193
Survey Technician	0.00	1.00	1.00	43,514
Total	**0.00**	**2.00**	**2.00**	**91,707**

Note: These two positions were moved from division GIS/Engineering (1731) which has now been split into two departments, GIS (1731) and Public Works- Engineering (5131).

Appropriations Detail

Account # 001-5131-539

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	0	0	0	0	91,707
2110	FICA	0	0	0	0	6,867
221x	Retirement	0	0	0	0	6,790
23xx	Insurance	0	0	0	0	9,070
2410	Workers' Compensation	0	0	0	0	1,371
TOTAL PERSONAL SERVICES		0	0	0	0	115,805
OPERATING EXPENSES						
31xx	Professional Services	0	0	0	0	9,500
41xx	Communication	0	0	0	0	6,780
4415	Fleet Lease	0	0	0	0	3,557
4510	Insurance	0	0	0	0	314
461x	Repairs & Maintenance- Vehicles	0	0	0	0	1,320
46xx	Repairs & Maintenance- Equipment	0	0	0	0	820
5210	Operating Supplies	0	0	0	0	1,000
5215	Uniforms	0	0	0	0	825
5230	Fuel Purchases	0	0	0	0	500
TOTAL OPERATING EXPENSES		0	0	0	0	24,616
OTHER USES						
9941	Utilities Allocation	0	0	0	0	(126,379)
TOTAL OTHER USES		0	0	0	0	(126,379)
TOTAL GENERAL FUND APPROPRIATIONS		0	0	0	0	14,042

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	115,805	115,805	100.00%
Operating Expenses	0	24,616	24,616	100.00%
Other Uses	0	(126,379)	(126,379)	100.00%
TOTALS	0	14,042	14,042	100.00%

Significant Budget Changes:
This division used to be a part of GIS/Engineering department, the two divisions were broke apart.

Values & Goals

Value: Excellence in All We Do

Goals:

- Increase efficiency and effectiveness while maintaining a high level of service
- Coordinate project with owner to ensure construction and development is performed properly the first time

Value: Fiscal Responsibility

Goals:

- Maintain relevance of public infrastructure to meet changing fiscal conditions by prioritizing capital projects
- Ensure all projects are reviewed and prioritized to utilize available funding most efficiently

Major Accomplishments:

- Ceiling Insulation Public Works Admin. Bldg.
- KIA Bldg. Roof Replacement
- KIA Bldg. Awning Replacement
- Refurbish Fuel Site at JTMOC
- Upgrade Electrical Service for Boy Scout Bldg.
- Bldg. Renovations for Old Library

Capital Outlay Schedule

Description	Amount
City Hall Elevator Upgrade	50,000
City Hall Air Conditioning	25,000
Museum– New roof	30,000
Pat Thomas Stadium– Concession & Restroom– New Shingles	5,000
Total	**110,000**

Appropriations Detail

Account # 001-5193-519

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	PROPOSED 2009-10
CAPITAL OUTLAY					
6110 Land Costs	9,706	0	0	0	0
6210 Buildings	328,030	0	9,461	182,750	35,000
6310 Improvements other than Bldgs	86,009	43,632	0	0	75,000
TOTAL CAPITAL OUTLAY	423,745	43,632	9,461	182,750	110,000
OTHER USES					
9941 Utilities Allocation	0	0	0	0	(51,263)
TOTAL OTHER USES	0	0	0	0	(51,263)
TOTAL GENERAL FUND APPROPRIATIONS	423,745	43,632	9,461	182,750	58,737

Appropriations Summary

	ADOPTED 2008-09	PROPOSED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Capital Outlay	182,750	110,000	(72,750)	-39.81%
Other Uses	0	(51,263)	(51,263)	100.00%
TOTALS	182,750	58,737	(72,750)	-39.81%

Significant Budget Changes:
Overall Capital Outlay has decreased. The utilities allocation has increased due to City Hall improvements.

Values & Goals

Value: Excellence in All We Do

Goals:

- Provide construction management services for major/minor City capital projects to ensure project is on schedule to allow a timely completion for the stakeholder within the prescribed budget
- Coordinate with other departments to maintain the disaster debris management plan, emphasizing a safety first approach to the City's Emergency Management Plan; also integrating past experiences and FEMA plan objectives to create a response team capable of handling foreseen and unexpected disasters
- Coordinate transportation projects with Lake County, the State of Florida, the Metropolitan Planning Organization (MPO), and surrounding counties and cities
- Evaluate City assets (roads, buildings, etc.) to ensure that their safety and quality meet the expectations of our citizens
- We will be responsive to the needs of our customers by providing timely, clear, accurate, comprehensive, and courteous responses within 24 hours; additionally, we will be accessible and consistent in our approaches and actions in delivering customer services while maintaining professionalism and commitment to quality
- We will be accountable to our customers (internal and external) for superior performance and quality measured against the highest standards for public works departments across the nation

Value: Employee Empowerment

Goal:

- Utilize employees to create and refine policies and issues that affect functions and operations of their divisions
- Support workforce development by coordinating education, cross-training, personal development, and recruitment efforts
- Creation of standard operating procedures (SOP's) for Administrative Assistants

Value: We Value Professionalism

Goal:

- Perform professional mediation between contractors and City staff to ensure scope of work related to City projects are conveyed to contractors in a clear and concise format, while ensuring all contractors questions and needs are met to accurately bid and complete City projects within scope, schedule, and budget constraints stipulated in the project bid packages

Major Accomplishments:

- Provided project management/construction management services for Magnolia Townhomes, Gymnasium, street resurfacing, Library, Mote Morris roof repair, Girl/Boy Scout Bldgs., JTMOC fuel site, City Hall Parking Lot, and Fountain Lake Trail
- Resurfaced approximately 11,000 linear feet of streets throughout the City of Leesburg
- Creation of City Disaster Debris Management Plan

Performance Measures:

	2007-08	2008-09	2009-10
Cost per lane mile of overlay	$48,157	$48,594	$48,594
Number of lane miles managed	157.92	157.92	157.92
Projects managed by Public Works	27	32	35
Number of work orders processed (Fleet, GIS Solid Waste, and Streets)	5,981	6,420	5,759

Personnel Schedule

Classification	2009	Change	2010	Amount
Administrative Assistant II	1.00	0.00	1.00	33,904
Deputy Director of Public Works[1]	0.10	0.00	0.10	7,159
Total	**1.10**	**0.00**	**1.10**	**41,063**

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

Appropriations Detail

Account # 001-5197-539

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	149,168	129,619	18,595	41,039	41,063
1410	Overtime	80	147	0	0	0
15xx	Bonuses/Incentives	2,625	1,125	0	0	0
2110	FICA	11,554	9,658	1,366	3,011	2,972
221x	Retirement	15,903	14,477	1,864	4,138	3,041
23xx	Insurance	14,776	12,894	2,346	4,858	5,179
2410	Workers' Compensation	2,496	1,177	45	98	115
262x	Other Payroll Benefits	952	192	0	0	0
TOTAL PERSONAL SERVICES		197,554	169,289	24,216	53,144	52,370
OPERATING EXPENSES						
3130	Engineering Services	54,308	4,392	0	0	0
4010	Travel	5,916	43	23	2,000	0
4110	Communication	2,552	1,377	723	1,560	1,560
4210	Postage	54	9	13	0	25
4310	Utilities	74,840	34,277	13,291	44,000	30,000
4415	Internal Fleet Lease	3,986	5,003	1,230	2,460	2,460
4510	Insurance	1,900	1,545	2,128	5,173	2,757
461x	Repairs & Maintenance- Vehicles	1,705	2,200	660	1,320	1,320
4620	Repairs & Maintenance- Building	0	0	0	0	50
463x	Repairs & Maintenance- Equipment	3,560	2,680	1,400	3,030	4,870
4710	Printing & Binding	64	0	0	100	100
4911	Advertising	1,133	221	0	0	0
4920	Other Current Charges	61	0	0	0	0
4930	Recognitions & Awards	119	0	0	0	0
5110	Office Supplies	1,786	0	0	0	0
5180	Minor Furniture/Equipment	405	0	110	0	0
5210	Operating Supplies	508	1,411	480	2,500	1,500
5215	Uniforms	0	118	150	0	150
5230	Fuel Purchases	3,524	1,121	384	1,000	1,000
5410	Publications & Memberships	217	54	219	475	360
5450	Training	1,656	100	0	0	100
TOTAL OPERATING EXPENSES		158,294	54,551	20,811	63,618	46,252
OTHER USES						
9941	Utilities Allocation	(122,922)	(78,344)	(15,759)	(40,867)	(34,518)
TOTAL OTHER USES		(122,922)	(78,344)	(15,759)	(40,867)	(34,518)
TOTAL GENERAL FUND APPROPRIATIONS		232,926	145,496	29,268	75,895	64,104

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	53,144	52,370	(774)	-1.46%
Operating Expenses	63,618	46,252	(17,366)	-27.30%
Other Uses	(40,867)	(34,518)	6,349	-15.54%
TOTALS	75,895	64,104	(11,791)	-15.54%

Significant Budget Changes:
Operating Expenses reflects a decrease in utilities expense due to properly allocating the expense to the correct departments.

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Bill Wiley, Community Development Director

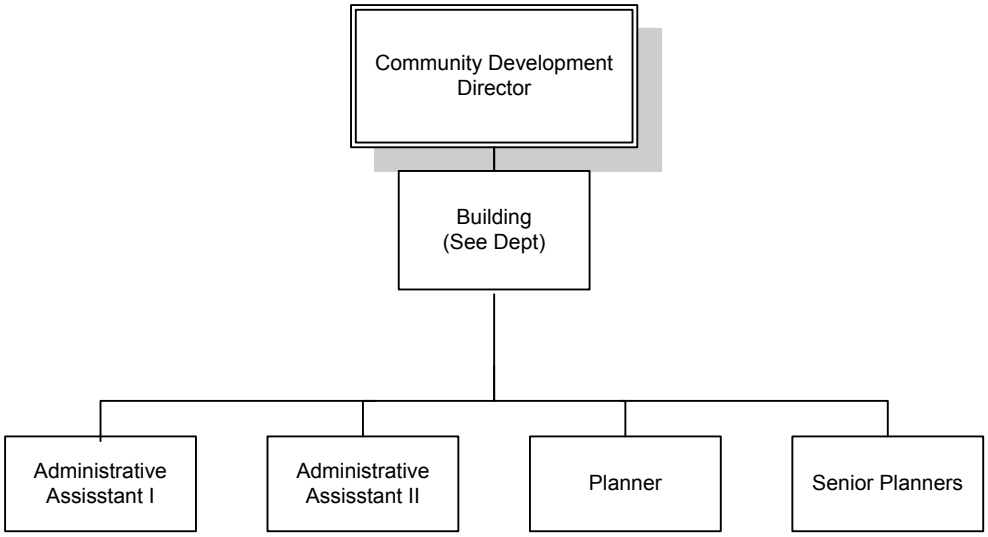
The Community Development Department is responsible for long and short range planning, zoning and land use controls, building and code enforcement. The department provides service to the public in the permit review and issue process and coordination of the City annexation program.

Responsibilities:

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

Organizational Chart

Organization



Total Department Budget

$ 191,772 GF
234,387 AL
$ 426,159

Values & Goals

Value: Excellence in All We Do

Goals:

- Work toward settlement agreement with FDCA and develop schedule for processing backlog of Large Scale Comprehensive Plan Amendments
- Begin consulting services and work on the state mandated EAR (Evaluation and Appraisal Report)
- Transmit and adopt 10-year Water Supply Facilities Work Plan and associated Comprehensive Plan Amendments
- Implement Concurrency
- Complete needed amendments to land development code
- Provide reviews for building permits, Development Review Committee (DRC), and Planning and Zoning Commission items within prescribed timeframe: Building permits (10 days), DRC (8-12 days), P & Z Commission (7-10 days)

Value: Open, Accessible Government

Goals:

- Complete reconstruction of the Community Development City web site and enhance ease of use to provid more information to the public
- Complete review of Community Development processes by independent consultant to address ways to streamline and enhance customer service

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 customer service, phone calls will be answered by the end of two rings and minor requests will be addressed within 24 hours

Major Accomplishments:

- Continued to work with the Department of Community Affairs on Comprehensive Plan issues for 2006-07 amendments
- Completed adoption of school concurrency comprehensive plan requirements
- Completed internal review and revisions of application procedures and processing
- Continued with HTE Naviline improvements to tracking system for DRC and Planning & Zoning applications
- Prepared and adopted new fee schedule for department processes
- Completed coordination and implementation of new procedures for special events
- Completed needed amendments to Land Development Code
- Continued review of schedule for sign code compliance regarding nonconforming signs

Performance Measures:

	2007-08	2008-09	2009-10
Variance cases	1	2	1
Rezoning cases	20	6	6
Planned unit development cases	15	8	8
Comprehensive plan amendments			
Small scale	15	8	7
Large scale	23	1	12
Annexation cases	20	6	5
Plat approval cases	10	2	2
Ordinance amendments	2	12	12
Conditional use permits	10	2	2

Personnel Schedule

Classification	2009	Change	2010	Amount
Administrative Assistant I	1.00	0.00	1.00	25,875
Administrative Assistant II	1.00	0.00	1.00	29,349
Community Development Director[1]	0.50	0.20	0.70	55,532
Planner	1.00	0.00	1.00	40,851
Senior Planner	2.00	0.00	2.00	105,747
Total	**5.50**	**0.20**	**5.70**	**257,354**

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

Appropriations Detail

Account # 001-6151-515

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	377,563	360,482	117,616	241,839	257,354
1310	Temporary Labor	2,475	6,839	0	0	0
1410	Overtime	4,066	1,898	89	1,000	0
15xx	Bonuses/Incentives	938	875	0	0	0
2110	FICA	28,429	27,482	8,660	17,654	18,186
221x	Retirement	39,913	38,938	11,766	24,390	17,657
23xx	Insurance	40,388	34,139	12,807	29,175	31,008
2410	Workers' Compensation	1,322	986	282	580	724
26xx	Other Payroll Benefits	7,221	5,211	760	3,718	3,628
	TOTAL PERSONAL SERVICES	502,315	476,850	151,980	318,356	328,557
OPERATING EXPENSES						
31xx	Professional Services	4,000	10,100	12,081	12,000	9,957
3410	Contract Services	498	4,800	14,970	9,010	28,960
4010	Travel	3,717	2,018	844	1,358	1,350
4110	Communication	804	640	128	800	300
4210	Postage	9,237	4,793	530	1,500	1,500
4310	Utilities	0	1,204	1,237	2,400	10,040
4410	Rentals	25,968	59,602	35,761	71,731	0
4415	Internal Fleet Lease	1,783	1,836	1,163	2,326	2,326
4510	Insurance	1,172	1,421	778	1,375	2,005
461x	Repairs & Maintenance- Vehicles	1,980	1,320	660	1,320	1,320
4620	Repairs & Maintenance- Building	270	0	105	0	0
463x	Repairs & Maintenance- Equipment	9,992	5,600	5,165	15,273	11,260
4710	Printing & Binding	2,113	162	285	750	600
4810	Promotional Activities	0	0	40	250	250
4911	Advertising	39,550	19,757	2,670	25,000	20,000
4920	Other Current Charges	1,660	1,126	105	1,000	0
5110	Office Supplies	5,311	0	0	0	0
5180	Minor Furniture/Equipment	12,506	0	0	0	0
5210	Operating Supplies	5,807	5,329	1,231	6,850	3,000
5215	Uniforms	160	0	0	0	0
5230	Fuel Purchases	6	1,347	175	850	550
5410	Publications & Memberships	2,785	1,983	1,750	1,400	1,736
5450	Training	2,462	825	0	750	2,448
	TOTAL OPERATING EXPENSES	131,781	123,863	79,678	155,943	97,602
CAPITAL OUTLAY						
6310	Improvements Other than Bldgs	19,280	0	0	0	0
	TOTAL CAPITAL OUTLAY	19,280	0	0	0	0
OTHER USES						
9941	Utilities Allocation	(366,219)	(330,391)	(127,413)	(260,765)	(234,387)
	TOTAL OTHER USES	(366,219)	(330,391)	(127,413)	(260,765)	(234,387)
TOTAL GENERAL FUND APPROPRIATIONS		287,157	270,322	104,245	213,534	191,772

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	318,356	328,557	10,201	3.20%
Operating Expenses	155,943	97,602	(58,341)	-37.41%
Capital Outlay	0	0	0	0.00%
Other Uses	(260,765)	(234,387)	26,378	-10.12%
TOTALS	213,534	191,772	(21,762)	-10.19%

Significant Budget Changes:
Operating Expenses decreased due to the elimination of the rental expense.

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Kenneth L. Thomas, Housing & Economic Development Director

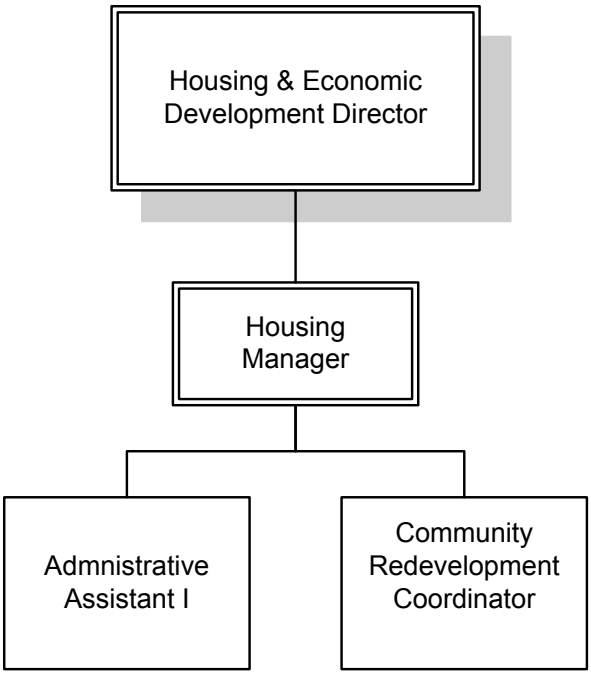
The Housing & Economic Development Department serves to assist, stimulate and facilitate public and private development resulting in creation of new value-added jobs, increase in per-capita income, improvements in the tax base, preservation of the economic value of property, the quality of life, increase 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

Economic Development
- Technical assistance to businesses
- Listing of available properties
- Demographic information
- Advertising program
- Committee participation

Organizational Chart



Organization

Total Department Budget

$ 263,787 GF
89,204 AL
$ 352,991

Values & Goals

Value: Excellence in All We Do

Goals:
- Facilitate the Foreclosure Prevention Program
- Facilitate the 1st Time Homebuyer's Program
- Assist Code Enforcement to increase code compliance in the target areas
- Facilitate the operation of the business incubator

Value: Open, Accessible Government

Goals:
- Create a network of resources for Small Business Development
- Create a Business Development Advisory Board and/or working committee

Value: Fiscal Responsibility

Goals:
- Implement the Foreclosed Property Program
- Implement City's demolition program
- Sale of 75 acres at the Lake Denham Commerce Park plan (CR 470)
- Sale of residential units at Magnolia Townhomes

Major Accomplishments:
- Approved over $1,000,000 of mortgages to assist low income buyers
- Approved over $100,000 of down payment assistance
- Counseled approximately 125 residents for home ownership
- Decreased trash and hazardous waste in the community through clean-ups
- Had a major impact in bringing code enforcement cases into compliance
- Assisted several businesses with relocation and expansion
- Planned and marketed available properties
- Secured funding from Federal home Loan Bank of $500,000 for Magnolia Townhomes
- Applied for $750,000 from the State of Florida Small Cities Grant and rated in the top 7 of all application submitted throughout Florida
- Secured 3 tenants for the Incubator

Performance Measures:

	2007-08	2008-09	2009-10
New jobs created	225	200	107
Jobs retained	180	150	35
New businesses created	10	10	10
Businesses retained	5	5	5
Number of businesses assisted	225	225	120
Community & neighborhood associations assisted	25	5	1
Clients approved for down payment assistance	20	20	15
Housing education seminars & workshops	12	12	5
Home buyers counseled	50	50	50
City-wide clean-ups	4	4	1
Neighborhood community meetings	15	15	12
Neighborhood activities & events	5	4	3

Personnel Schedule

Classification	2009	Change	2010	Amount
Administrative Assistant I	1.00	0.00	1.00	37,980
Housing & Economic Development Director	1.00	0.00	1.00	82,722
Housing Manager	1.00	0.00	1.00	55,411
Community Redevelopment Coordinator*	0.00	1.00	1.00	42,869
Total	**3.00**	**1.00**	**4.00**	**218,982**

*Community Redevelopment Coordinator was recorded in the Carver Heights/Montclair Vicinity (CHCRA) CRA, but was returned to this department, the CHCRA will be refunding the General Fund for this position

Appropriations Detail

Account # 001-6254-554

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	212,971	203,008	80,008	176,597	218,982
1410	Overtime	944	1,038	0	0	0
1530	Bonuses/Incentives	410	500	0	0	0
2110	FICA	16,056	15,043	5,770	11,968	14,920
221x	Retirement	14,865	13,945	6,536	9,444	11,746
23xx	Insurance	22,738	22,903	8,441	17,757	23,156
2410	Workers' Compensation	925	548	192	424	614
26xx	Other Payroll Benefits	10,477	10,803	168	5,892	3,090
	TOTAL PERSONAL SERVICES	279,386	267,788	101,115	222,082	272,508
OPERATING EXPENSES						
31xx	Professional Services	2,150	3,938	1,820	0	3,300
3410	Contract Services	49,721	20,464	2,045	20,000	20,000
4010	Travel	6,444	5,655	1,233	3,716	3,716
4110	Communication	2,640	3,119	1,711	2,808	2,808
4210	Postage	1,108	984	228	1,600	1,300
4310	Utilities	8,530	20,069	9,933	25,000	21,000
4410	Rentals	92	0	0	0	0
4415	Fleet Lease	1,749	2,016	0	0	0
4510	Insurance	1,950	1,974	882	1,629	2,192
461x	Repairs & Maintenance- Vehicles	1,320	880	110	0	0
4625	Repairs & Maintenance- Non-Build	2,297	0	0	0	0
463x	Repairs & Maintenance- Equipment	3,920	4,150	2,394	5,233	3,710
4710	Printing & Binding	16,452	159	86	5,200	3,000
48xx	Promotional Activities	7,455	6,225	2,157	12,780	12,130
49xx	Advertising	2,774	9,850	7,509	6,000	0
492x	Other Current Charges	251	5,353	220	2,078	578
4980	Taxes	0	2,900	0	1,500	0
5110	Office Supplies	3,428	0	0	0	0
5180	Minor Furniture/Equipment	418	299	0	400	0
52xx	Operating Supplies	1,409	3,328	886	4,200	3,500
5230	Fuel Purchases	15	260	43	500	0
5410	Publications & Memberships	9,529	4,417	3,589	4,200	3,249
5440	Education	4,387	128	0	0	0
5450	Training	2,191	340	0	500	0
	TOTAL OPERATING EXPENSES	130,230	96,508	34,846	97,344	80,483
OTHER USES						
9941	Utilities Allocation	(103,993)	(91,075)	(40,789)	(95,828)	(89,204)
	TOTAL OTHER USES	(103,993)	(91,075)	(40,789)	(95,828)	(89,204)
	TOTAL GENERAL FUND APPROPRIATIONS	305,623	273,221	95,172	223,598	263,787

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	222,082	272,508	50,426	22.71%
Operating Expenses	97,344	80,483	(16,861)	-17.32%
Other Uses	(95,828)	(89,204)	6,624	-6.91%
TOTALS	223,598	263,787	40,189	17.97%

Significant Budget Changes:
Personnel Services increased due to the Community Redevelopment Coordinator being expensed in this department and not the Carver Heights/Montclair Vicinity CRA. The Carver Heights/Monclair Vicinity CRA will be entering into an agreement with the General Fund to reimburse this expense.

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Library Department

Organization

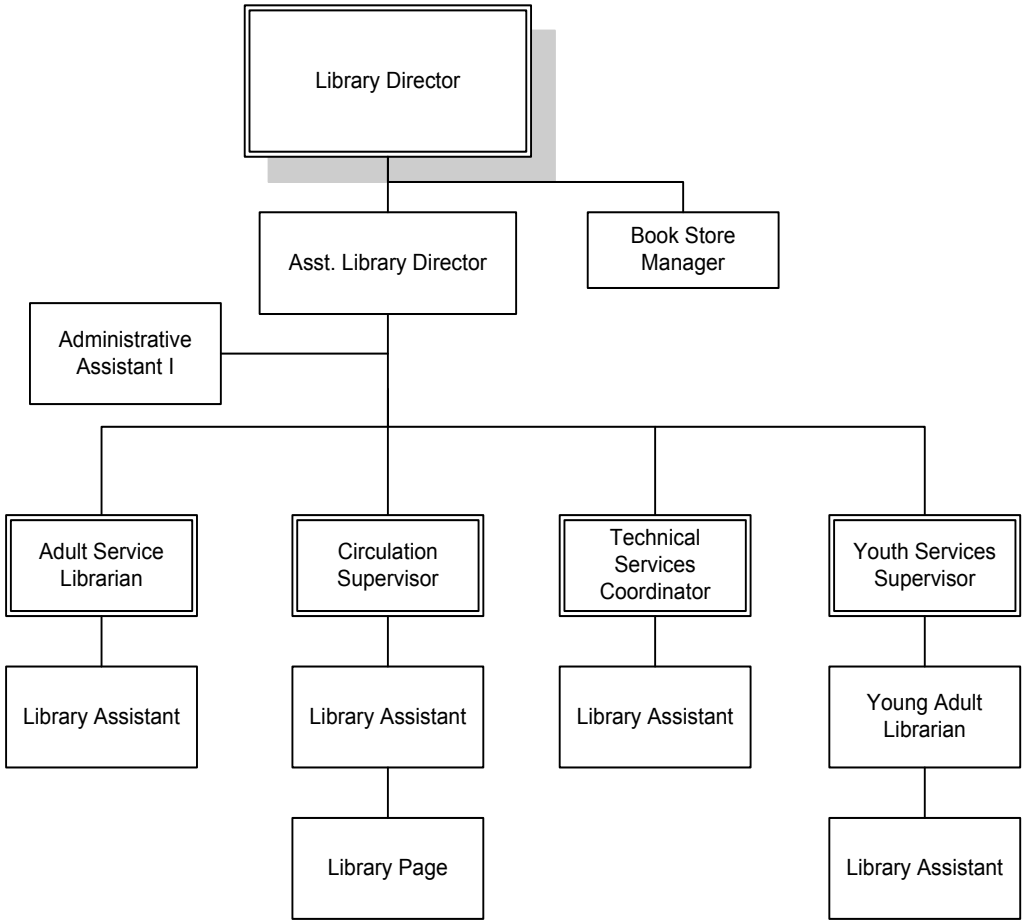
Barbara J. Morse, Library Director

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	Technical Services	Youth Services	Circulation Services
·Material selection	·Cataloging	·Programs	·Check in/out material
·Research	·Repair	·Reference	·Shelving
·Information	·Order/receiving	·Material selection	·Overdue notices
·Reference	·Material processing	·Reader's advisory	·Patron registration
·Inter-library loan			
·Reader's advisory			

Organizational Chart



Total Department Budget

$ 1,414,222 GF

Values & Goals

Value: Excellence in All We Do

Goals:
- Maintain access to the library 52 hours per week including four evenings and one weekend day
- Maintain the numbers of cultural and educational programs for adults, teen, and youth by partnering and utilizing available funding from a variety of resources
- Provide online service access to the library 24/7 for the library website, databases, and online catalog for requests and renewals
- Provide training for all staff in first-class customer service procedures

Value: Open, Accessible Government

Goals:
- Provide virtual reference assistance through librarian@leesburgflorida.gov during all library hours
- Continue participation with the county in the Florida "Ask-A-Librarian" program
- Provide weekly notice of programming events through Lakefront TV, local newspapers, flyers, and the library and City websites
- Provide information about the library to citizens through the Friends of the Library newsletter and the library's electronic newsletters distributed via print and e-mail to over 500 addresses

Value: Fiscal Responsibility

Goals:
- Collect and regularly deposit fines and fees collected for contracted use of the library meeting rooms, photocopies, computer printouts, fines, and replacement costs for lost items
- Increase our FY 08-09 circulation by at least 1%
- Assist the Friends of the Library in their fundraising efforts through the bookstore and special events

Value: A Caring Organization

Goals:
- Partner with the county library system to provide at least four English as a Second Language (ESL) and Basic Literacy tutor sessions
- Partner with local agencies to present at least two out-reach programs for at-risk families

Major Accomplishments:
- Filed for and received e-rate reimbursement for communication costs
- Increased our level of service per hour even though we cut the number of hours due to reduced staffing levels
- Added enhancements to the library through the funding provided by the Friends of the Library; including window blinds in appropriate rooms, added worktables to the children's program room and large round tables for the meeting room, new book carts, and shelving for the Genealogy area
- Provided staff training on changing library trends, customer service, and professional growth, including web-based seminars, and weekly staff meetings
- Hosted trainers from the regional library cooperative and the state library at no cost for a variety of continuing education seminars for staff from Leesburg and the library staff in surrounding communities
- Increased computer use by the public by 113% (122% per hour increase due to cut hours)
- Increase attendance at author events during the Festival of Reading by 144.23%
- Partnered with Lake Tech to offer weekly ESOL classes at the library in the evenings
- Participated in a number of special literacy programs throughout the year

Performance Measures

	2007-08	2008-09	2009/10
Public service hours	3,296	2,626	2,641
Total number of registered borrows	20,697	21,000	22,000
Total holdings (volumes)	128,849	129,000	130,000
Circulation			
Adult	273,159	269,500	271,500
Juvenile	83,589	80,500	81,000
Total circulation	356,748	350,000	352,500
Circulation per hour	108.24	133.28	133.48
Circulation per borrower	17.24	16.67	16.02
Internet use	138,895	281,282	281,000
Use per hour	42.17	63.31	63.31
Reference transactions	61,773	56,325	56,325
Queries per hour	18.74	23.00	23.00
Interlibrary loan transactions	824	693	700
System loans (County transactions)			
Received from other libraries	58,891	60,000	60,600
Sent to other libraries	89,884	95,000	95,950
Programming			
Adult programs	163	100	100
Adult program attendance	4,337	3,000	3,000
Young adult programs	44	50	50
Young adult program attendance	909	1,000	1,000
Juvenile programs	124	130	130
Juvenile program attendance	5,531	5,720	5,720
Total programs	331	280	280
Total program attendance	10,777	9,720	9,720

Personnel Schedule

Classification	2009	Change	2010	Amount
Administrative Assistant I	1.00	0.00	1.00	34,965
Assistant Library Director	1.00	0.00	1.00	49,899
Library Tech Service Coordinator	1.00	0.00	1.00	49,837
Librarian Youth Services	1.00	0.00	1.00	31,387
Library Circulation Supervisor	1.00	0.00	1.00	31,387
Library Director	1.00	0.00	1.00	73,986
Librarian*	6.00	(2.00)	4.00	137,237
Library Assistant*	15.00	(4.00)	11.00	246,813
Library Assistant Temp*	1.00	(1.00)	0.00	0
Library Page*	4.00	(4.00)	0.00	0
Total Full Time	**32.00**	**(11.00)**	**21.00**	**655,511**
Librarian*	0.00	1.00	1.00	15,569
Library Assistant*	0.00	3.00	3.00	31,814
Library Page*	0.00	3.00	3.00	32,409
Total Part Time	**0.00**	**7.00**	**7.00**	**79,792**
Librarian*	0.00	1.00	1.00	12,746
Library Assistant Temp*	0.00	1.00	1.00	2,383
Book Store Manager (Paid Thru Friends)	0.00	1.00	1.00	6,240
Total Temporary Labor	**0.00**	**3.00**	**3.00**	**21,369**
Total Number of Positions	**32.00**	**(1.00)**	**31.00**	**756,672**

* In the 2009-10 budget employees have been broken out into Full time, Part Time Permanent and Temporary employees.

Appropriations Detail

Account # 001-7111-571

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
1210	Regular Salaries & Wages	793,851	810,884	322,716	738,425	655,511
1220	Permanent/ Part time Salaries & Wages	0	0	0	0	79,792
1310	Temporary Labor	0	87	0	2,383	21,369
1410	Overtime	102	383	0	0	0
15xx	Bonuses/Incentives	5,286	8,074	0	0	0
2110	FICA	58,523	60,238	23,491	62,308	54,240
221x	Retirement	73,105	72,988	26,717	65,424	40,249
23xx	Insurance	115,649	115,150	44,213	113,375	113,620
2410	Workers' Compensation	2,773	2,201	775	2,064	2,109
26xx	Other Employee Benefits	11,028	11,588	493	6,113	4,002
	TOTAL PERSONAL SERVICES	1,060,317	1,081,593	418,405	990,092	970,892
OPERATING EXPENSES						
31xx	Professional Services	2,800	0	0	0	0
3410	Contract Services	2,761	4,509	1,391	4,000	5,217
4010	Travel	7,782	5,595	1,141	3,016	300
4110	Communication	6,039	2,922	890	5,412	1,912
4210	Postage	5,677	7,592	3,077	7,800	7,000
4310	Utilities	68,185	164,654	87,583	166,057	177,622
4410	Rentals	9,474	9,474	9,594	10,000	10,000
4510	Insurance	9,366	30,295	7,110	15,298	18,830
4620	Repairs & Maintenance- Building	1,010	2,355	876	4,350	10,758
46xx	Repairs & Maintenance- Equipment	18,101	33,463	17,220	35,050	35,020
4710	Printing & Binding	784	2,583	668	2,300	2,550
4810	Promotional Activities	1,956	2,058	998	2,058	2,000
4911	Advertising	83	35	80	100	100
4920	Other Current Charges	4,868	3,981	2,711	1,150	1,200
5180	Minor Furniture/Equipment	1,717	1,235	0	0	0
5210	Operating Supplies	44,252	36,256	11,462	40,000	40,000
5410	Publications & Memberships	46,854	44,525	33,374	52,307	52,307
541x	Library Materials	0	0	64,042	0	85,000
5440	Education	2,922	5,385	(565)	0	0
5450	Training	2,296	1,851	0	250	250
	TOTAL OPERATING EXPENSES	236,927	358,768	241,652	349,148	450,066
CAPITAL OUTLAY						
6310	Improvements other than Bldgs	0	3,840	0	0	0
6410	Machinery & Equipment	690,535	7,502	0	0	0
6610	Books	108,263	112,766	0	102,842	0
6620	Microforms	1,451	0	0	0	0
6630	Non-Print Media	34,349	34,033	0	40,000	0
	TOTAL CAPITAL OUTLAY	834,598	158,141	0	142,842	0
OTHER USES						
9950	Contra Expense	0	0	0	0	(6,736)
	TOTAL OTHER USES	0	0	0	0	(6,736)
	TOTAL GENERAL FUND APPROPRIATIONS	2,131,842	1,598,502	660,057	1,482,082	1,414,222

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	990,092	970,892	(19,200)	-1.94%
Operating Expenses	349,148	450,066	100,918	28.90%
Capital Outlay	142,842	0	(142,842)	-100.00%
Other Uses	0	(6,736)	(6,736)	100.00%
TOTALS	1,482,082	1,414,222	(67,860)	-4.58%

Significant Budget Changes:

The change in Operating Expense and Capital Outlay is directly attributable to the reclassification of books.

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Bruce Ericson, CPRP, Director of Recreation and Parks

The Recreation & Parks Department provides the public with a wide variety of safe and attractive public park spaces which offers both passive and active recreation opportunities, as well as cultural, athletic and leisure programming. This department is responsible for the maintenance and repairs, including custodial services, as well as the landscape beautification and maintenance of all city owned facilities. The Marina and three public boat ramps offer safe and clean amenities and services to the boating public. The Leesburg Historical Museum and Mote-Morris House offer opportunities to explore and learn about the history of this fine City. Public pools and playgrounds are great outlets for children to recreate outdoors, increasing cardiovascular health and social skills. This department offers several facilities available to the public for rental, as well as shelters and pavilions at most park sites which are free to the public.

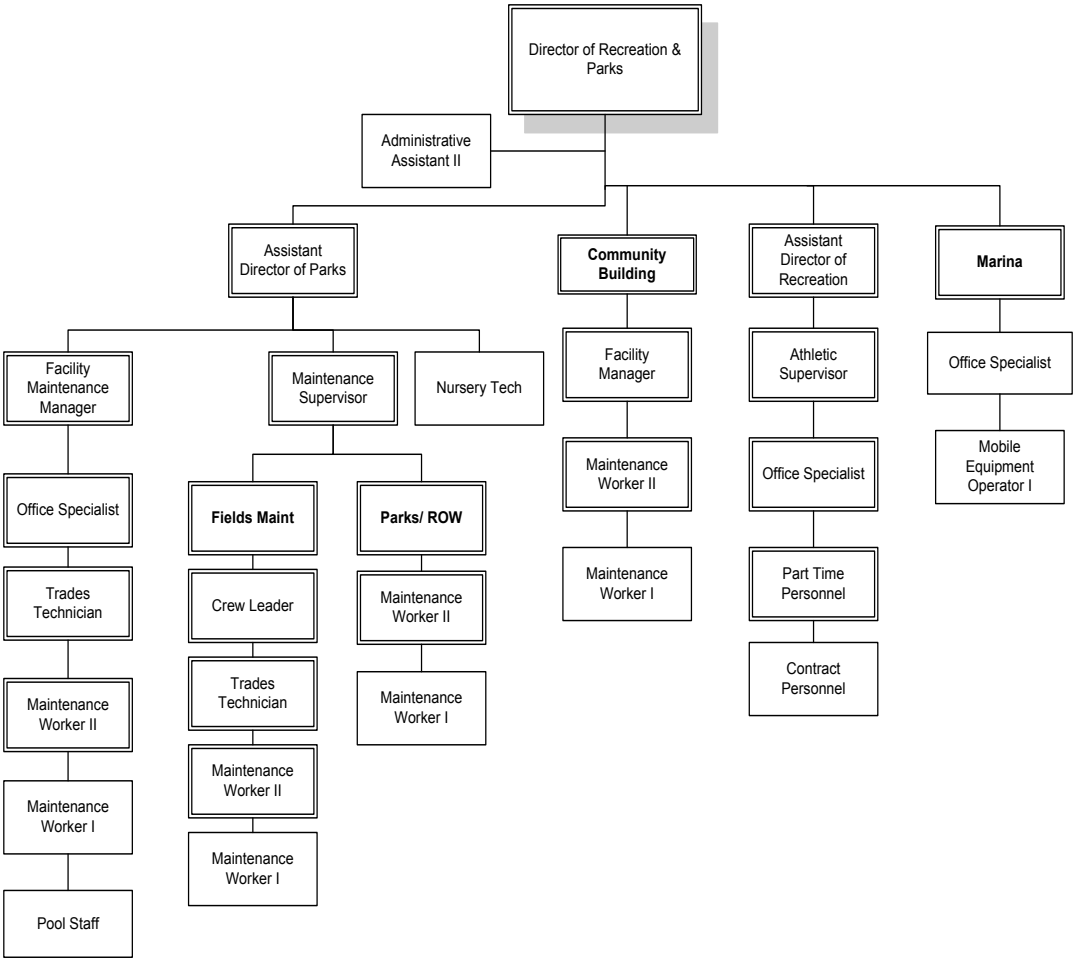
Recreation Department

Organization

Total Department Budget

$ 3,571,802 GF
253,354 AL
$ 3,825,156

Organizational Chart



Responsibilities

Parks

-Landscaping

-Irrigation

-Rentals

-Greenhouse & Tree Farm Operation

-Supervise Contractual Services

-Pond & waterway maintenance

Facility Maintenance

-Janitorial Services

-Maintenance

Programs

-Provide athletic and Leisure programs

-Contractual and part time

Pools

-Aquatic Programs

-Pool Rentals

-Staffing: Contractual and part time

Gymnasium

-Volleyball

-Youth Basketball

-Adult Basketball

-Volleyball

-Start Smart

Sleepy Hollow

-Soccer

-Softball

-Babe Ruth

Susan Street/Canal

-Football

-Youth Baseball

-Pop Warner Football

-Pop Warner Cheer

-Smart Smart Football

-Youth Football

-Adult Football

Pat Thomas Stadium

-Leesburg Lightning

-Florida Winter Baseball League

-Leesburg High School

Community Building

-Rental Facility

-Catering Services

Mote Morris House

-Rental Facility

-Outside Gazebo

Marina

-Wet & Dry Slip Rental

-Gas

- Snacks

Values & Goals

Value: Excellence in All We Do

Goals:

- Make our weekly Sports Corner a success and a widely used form of advertisement for recreation programs
- Prepare and maintain detailed budgets in order to provide accurate information and assistance
- Expand cross training between Department divisions
- Promote the need to be cost efficient and fiscally responsible in all areas of duties throughout the Department

Value: A Caring Organization

Goals:

- Partner with local schools for programming and include a wider variety of sports tournaments
- Collect program evaluations from participants in our programs
- Publish and report accurate and useful information for the public
- Provide courteous and efficient customer service in a timely manner
- Motivate employees by providing open communication and a positive attitude between employees and management

Major Accomplishments:

- Partnered with the Daily Commercial for weekly Sports Corner
- Began 80/20 contract with the local swim team
- Implemented individual division budgets for Gymnasium, Pat Thomas, Susan Street/Canal and Sleepy Hollow Complex

Performance Measures:

	2007-08	2008-09	2009-10
Participants:			
Spring break camp	20	0	20
Fitness classes	253	260	275
Karate Classes	88	75	80
Baton Classes	215	0	0
Golf	36	37	36

Personnel Schedule

Classification	2009	Change	2010	Amount
Administrative Assistant II	1.00	0.00	1.00	41,038
Assistant Director of Recreation[1]	1.00	(1.00)	0.00	0
Athletic Supervisor[2]	2.00	(2.00)	0.00	0
Director of Recreation & Parks	1.00	0.00	1.00	79,810
Office Specialist[3]	2.00	(2.00)	0.00	0
Temporary Labor				828
Total	**7.00**	**(5.00)**	**2.00**	**121,676**

Notes:
Reorganization of Department
Allocations:
Asst. Dirc. Of Rec.--5%-8122,30%-8126,50%-8128,15%-8129[1]
Athletic Sprvr.--75%-8126,20%-8128,5%-8129[2]
Athletic Sprvr.--This position has been eliminated
Office Specialist (2 positions)-- 32%-8126,32%-8128,31%-8129,5%-8193[3]

Appropriations Detail

Account # 001-8121-572

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	459,447	359,352	137,962	300,426	120,848
1310	Temporary Labor	10,365	109,467	17,154	116,326	828
1410	Overtime	4,273	1,834	0	1,000	500
15xx	Bonuses/Incentives	904	3,769	0	0	0
2110	FICA	35,286	34,756	11,657	30,240	8,220
221x	Retirement	36,653	36,921	13,700	30,299	8,948
23xx	Insurance	37,706	39,110	15,424	35,639	5,406
2410	Workers' Compensation	10,067	6,950	1,863	7,980	371
26xx	Other Payroll Benefits	1,024	1,533	390	674	3,930
	TOTAL PERSONAL SERVICES	595,725	593,692	198,150	522,584	149,051
OPERATING EXPENSES						
31xx	Professional Services	0	1,456	0	0	0
3410	Contract Services	21,155	125,369	12,933	93,250	33,304
4010	Travel	12,603	5,127	1,138	38,716	1,500
4110	Communication	9,583	7,044	3,528	9,500	2,676
4210	Postage	1,541	1,240	538	2,000	1,240
4310	Utilities	39,506	69,201	37,524	80,720	44,191
4410	Rentals	2,991	2,441	0	1,250	0
4415	Internal Fleet Lease	4,995	13,403	8,634	17,267	15,662
4510	Insurance	28,279	19,657	12,911	22,281	19,092
461x	Repairs & Maintenance- Vehicles	6,690	6,080	4,106	5,800	4,260
4620	Repairs & Maintenance- Building	623	392	60	500	350
4625	Repairs & Maintenance- Non-Build	366	8	0	0	350
46xx	Repairs & Maintenance- Equipment	6,129	6,665	2,673	6,658	6,148
4710	Printing & Binding	8,963	10,761	2,534	11,000	5,200
4810	Promotional Activities	12,758	3,810	356	2,250	1,200
4911	Advertising	368	737	1,586	500	650
4920	Other Current Charges	11,339	10,357	3,337	11,600	11,300
4930	Recognitions & Awards	11,412	11,172	4,296	27,475	1,176
4945	Injury/Damage to Others	0	2,500	0	0	0
5110	Office Supplies	4,416	0	0	0	0
5180	Minor Furniture/Equipment	7,764	2,250	69	0	0
5210	Operating Supplies	96,586	68,619	10,522	67,288	5,700
52xx	Uniforms	21,771	31,745	11,215	57,282	0
5230	Fuel Purchases	2,170	2,851	879	5,000	0
5410	Publications & Memberships	4,055	2,648	2,468	7,678	485
545x	Training	4,016	5,025	4,025	3,000	625
	TOTAL OPERATING EXPENSES	320,079	410,558	125,332	471,015	155,109
CAPITAL OUTLAY						
6210	Buildings	12,432	0	0	0	0
6310	Improvements other than Bldgs	39,017	0	0	0	0
	TOTAL CAPITAL OUTLAY	51,449	0	0	0	0
TOTAL GENERAL FUND APPROPRIATIONS		967,253	1,004,250	323,482	993,599	304,160

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	522,584	149,051	(373,533)	-71.48%
Operating Expenses	471,015	155,109	(315,906)	-67.07%
Capital Outlay	0	0	0	0.00%
TOTALS	993,599	304,160	(689,439)	-69.39%

Significant Budget Changes:
Due to the reorganization of this department, expenses have been shifted to the new divisions:
Gymnasium (8126)
Pat Thomas Stadium (8127)
Susan Street/ Canal Street (8128)
Sleepy Hollow Complex (8129)

Values & Goals

Value: Excellence in All We Do

Goals:

- Provide affordable and quality aquatic programs on a year round basis for our citizens and surrounding communities
- Ensure that required reports are completed in a timely manner and appropriate action is taken to make necessary changes in programming and maintenance issues addressed in a timely manner
- Educate and train aquatic staff members to effectively provide a safe environment where all patrons can come to exercise, play, or just relax
- Communicate with the public regarding aquatic programs and facilities
- Be knowledgeable of all aquatic programming
- Coordinate with outside organizations that use our facilities

Value: A Caring Organization

Goals:

- Provide a safe and clean aquatic environment
- Provide a secure environment in which the public and staff are free from any form of abuse and treated with professionalism and respect

Major Accomplishments:

- Replaced main drains at Venetian Gardens and HO Dabney pools to be in compliance with the Virginia Graeme Baker Pool and Spa Safety Act
- Converted swim team program from City run to a contracted with Underwater Adventures for our Scuba program
- Continued Infant Swimming Research Program (private swim lessons for 6 months – 6 years old)
- Continued to offer morning and evening swim lessons at both pools
- Pursued diversification of the aquatic staff through community leaders
- Rented pool out to various day camps and daycares
- Provided swim lessons to summer day camp participants
- Provided American Red Cross Lifeguard Instructor, Lifeguarding and Water Safety Instructor
- Provided facilities for Leesburg High School Swim Team and Gym Classes

Performance Measures:

	2007-08	2008-09	2009-10
Participants using pools			
H. O. Dabney	3,768	4,475	5240
Venetian Gardens	9,178	8,829	9,945
Lap swim – Venetian Gardens	494	550	600
Open Swim-Venetian Gardens	3,122	3,500	4,000
Open Swim- HO Dabney	2,046	2,500	3,000
Swimming lessons			
H. O. Dabney	256	300	350
Venetian Gardens	1,403	1,500	1,600
Private Swim Lessons			
H. O. Dabney	52	75	90
Venetian Gardens	97	128	128
Infant Swim Research	319	400	450
Swim Team			
Piranha Swim Team	2,672	1,651	1,700
Leesburg HS Swim Team	645	945	1,245
Water Aerobics	20	30	40
Group Visits/Rentals			
H. O. Dabney	1,414	1,600	1,800
Venetian Gardens	10	50	60
Training classes			
Lifeguard Instructor	5	6	10
Lifeguard Management	4	4	6
Lifeguard	24	30	50
Water Safety Instructor	15	15	30
Basic Water Rescue	0	20	30

Personnel Schedule

Classification	2009	Change	2010	Amount
Assistant Director of Recreation[1]	0.00	0.05	0.05	2,709
Temporary Labor				35,728
Total	**0.00**	**0.05**	**0.05**	**38,437**

Allocations:
Asst. Dirc. Of Rec.--5%-8122,30%-8126,50%-8128,15%-8129[1]

Appropriations Detail

Account # 001-8122-572

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	98,460	30,156	0	0	2,709
1310	Temporary Labor	0	85,196	5,816	86,559	35,728
1410	Overtime	2,256	2,980	0	1,000	0
2110	FICA	7,705	8,881	445	6,120	6,344
2210	Retirement	0	0	0	0	308
23xx	Insurance	0	0	0	0	322
2410	Workers' Compensation	4,645	4,088	196	5,143	3,595
	TOTAL PERSONAL SERVICES	113,066	131,301	6,457	98,822	49,006
OPERATING EXPENSES						
3410	Contract Services	0	2,426	45	3,858	0
4110	Communication	1,281	1,727	547	2,880	1,250
4310	Utilities	61,574	65,311	17,341	48,375	45,000
4410	Rentals	1,323	1,764	0	2,500	0
4510	Insurance	1,262	1,161	647	1,253	939
461x	Repairs & Maintenance- Vehicles	4,224	5,172	796	7,500	2,850
4620	Repairs & Maintenance- Building	4,236	142	455	2,250	800
4625	Repairs & Maintenance- Non-Build	6,435	1,796	2,619	2,500	0
46xx	Repairs & Maintenance- Equipment	114	250	0	0	0
4710	Printing & Binding	459	0	0	500	0
4920	Other Current Charges	400	471	0	400	500
5180	Minor Furniture/Equipment	23,880	20,345	0	8,000	0
5210	Operating Supplies	11,320	3,801	1,874	8,000	6,450
5215	Uniforms	307	2,461	0	1,500	2,850
5280	Chemicals	16,348	18,153	5,826	36,940	47,580
5410	Publications & Memberships	0	5	300	400	0
5450	Training	5,987	3,311	373	8,000	10,090
	TOTAL OPERATING EXPENSES	139,150	128,296	30,823	134,856	118,309
CAPITAL OUTLAY						
6410	Machinery & Equipment	1,413	18,819	2,999	3,000	0
	TOTAL CAPITAL OUTLAY	1,413	18,819	2,999	3,000	0
	TOTAL GENERAL FUND APPROPRIATIONS	253,629	278,416	40,279	236,678	167,315

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	98,822	49,006	(49,816)	-50.41%
Operating Expenses	134,856	118,309	(16,547)	-12.27%
Capital Outlay	3,000	0	(3,000)	-100.00%
TOTALS	236,678	167,315	(69,363)	-29.31%

Significant Budget Changes:
In order to keep the pools open, the budget has been significantly reduced.

Values & Goals

Value: Fiscal Responsibility

Goals:
- Continue to provide food service through the caterer
- Increase rentals to facilities by advertising

Value: Professionalism

Goals:
- Provide the best quality service and the cleanest facilities in the City of Leesburg
- Continue to provide quality equipment and furnishings for users of the facility
- Continue to provide clean and sanitary facilities to the community

Value: Excellence in all we do.

Goals:
- Enhance Community Building restrooms by changing counter tops and faucets
- Make sure repairs to facilities, equipment and furniture are completed in a timely manner

Major Accomplishments:
- Purchased dishes to enhance catering service
- Purchased padded chairs for Main Room
- Installed tile and replaced faucets to Cultural Arts Building Restrooms
- Installed hand blowers to the Community Building Restrooms

Performance Measures:

	2007-08	2008-09	2009-10
Community Building (Number of bookings)			
Main Room	638	732	730
with meal	112	119	120
East Room	877	910	880
with meal	189	194	190
West room	450	834	835
with meal	53	53	54
Total service hours	4,905	5,400	5,400
Types of bookings			
Private (paying)	549	622	555
Public (non-paying)	27	36	27
Rental revenue per year	35,330	36,350	35,350
Cultural Arts Facility (Number of bookings)			
Service hours	1,777	1,624	1,750
Types of bookings:			
Private (paying)	25	41	30
Public (non-paying)	63	45	45
Rental revenue per year	1,849	2,450	1,850

Personnel Schedule

Classification	2009	Change	2010	Amount
Facility Manager	1.00	0.00	1.00	39,478
Maintenance Worker I	1.00	0.00	1.00	26,250
Maintenance Worker II	1.00	0.00	1.00	32,510
Total	**3.00**	**0.00**	**3.00**	**98,238**

Appropriations Detail

Account # 001-8123 & 8131-57x

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES					
12xx Regular Salaries & Wages	100,453	100,723	46,313	98,508	98,238
1410 Overtime	10,011	4,723	2,217	8,000	6,000
1530 Bonuses/Incentives	375	375	0	0	0
2110 FICA	7,930	7,658	3,413	7,151	6,877
221x Retirement	11,826	11,483	4,545	9,934	7,274
23xx Insurance	19,076	17,657	8,532	15,842	18,820
2410 Workers' Compensation	4,774	3,591	1,574	3,248	4,100
26xx Other Payroll Benefits	156	478	54	240	120
TOTAL PERSONAL SERVICES	154,601	146,688	66,648	142,923	141,429
OPERATING EXPENSES					
3410 Contract Services	909	996	610	810	1,000
41xx Communication	810	869	558	800	1,000
4310 Utilities	40,791	43,133	19,340	49,600	47,992
4415 Internal Fleet Lease	1,545	1,220	1,056	2,111	2,111
4510 Insurance	1,451	1,981	948	1,909	1,477
461x Repairs & Maintenance- Vehicles	2,019	3,644	769	3,520	3,670
4620 Repairs & Maintenance- Building	5,100	666	1,654	5,100	4,250
4625 Repairs & Maintenance- Non-Build	273	82	199	1,500	1,000
46xx Repairs & Maintenance- Equipment	1,489	1,110	180	660	660
4710 Printing & Binding	49	0	0	0	0
4945 Injury/Damage to Others	0	0	500	0	0
5110 Office Supplies	158	0	0	0	0
5180 Minor Furniture/Equipment	11,470	285	11,021	11,380	0
5210 Operating Supplies	3,486	1,936	1,030	2,500	2,800
5215 Uniforms	383	0	0	400	400
5230 Fuel Purchases	419	1,122	517	400	1,150
TOTAL OPERATING EXPENSES	70,352	57,044	38,382	80,690	67,510
CAPITAL OUTLAY					
6210 Buildings	3,578	0	0	0	0
6410 Machinery & Equipment	14,016	0	0	0	0
TOTAL CAPITAL OUTLAY	17,594	0	0	0	0
TOTAL GENERAL FUND APPROPRIATIONS	242,547	203,732	105,030	223,613	208,939

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	142,923	141,429	(1,494)	-1.05%
Operating Expenses	80,690	67,510	(13,180)	-16.33%
Capital Outlay	0	0	0	0.00%
TOTALS	223,613	208,939	(14,674)	-6.56%

Significant Budget Changes:
Operating Expenses decreased due to a reduction in minor furniture and equipment.

Values & Goals

Value: Excellence in All We Do

Goals:

- Maintain the level of landscape maintenance in our parks and other public areas with reduced staffing
- Maintain quality, attractive parks and facilities, including safe playgrounds, for the enjoyment and use of our citizens
- Ensure maintenance of rights-of-way and code enforcement properties in a timely manner
- Provide timely and quality maintenance of all park and recreation facilities and structures
- Upgrade appearance of Town Square through sod removal and installation of new sod

Value: Fiscal Responsibility

Goals:

- Involve local youth groups such as Scouts, High School clubs, and 4-H in voluntary maintenance projects in Venetian Gardens
- Complete construction of Fountain Lake Trail project

Value: Professionalism

Goals:

- Convert fixed riser irrigation system in Venetian Gardens to an underground automated system
- Revitalization of Martin Luther King Island in Venetian Gardens through new irrigation and landscaping
- Complete dock renovation project at Herlong Park

Major Accomplishments:

- Began construction of Fountain Lake Trail through $200,000 grant from the Department of Environmental Protection
- Added replacement waste receptacles and park benches in several parks
- Completed landscape/irrigation design for Phase II of S.R. 441 beautification
- Received the Tree City USA Award
- Worked with volunteer groups through 4H, Leesburg High School and Comcast to provide maintenance at city parks
- Continued to apply for grants to upgrade parks and trails
- Installation of new playground equipment at new Gymnasium site
- Completion of FRDAP Grant application for new picnic pavilion at Gymnasium site

Performance Measures:

	2007-08	2008-09	2009-10
Areas maintained (acres per employee)	25	25	25
Linear feet of right-of-way maintained	85,000	84,184	84,184
Trees planted	35	40	40
Trees removed	40	45	45
Weddings in parks	48	50	50
Rogers Park – bookings	170	175	175
Areas maintained per sq ft	6,231,512	6,231,512	6,231,512
Feet of City right-of-way mowed	77,308	77,308	77,308

Personnel Schedule

Classification	2009	Change	2010	Amount
Assistant Director of Parks	1.00	0.00	1.00	54,911
Crew Leader II	1.00	(1.00)	0.00	0
Maintenance Supervisor	1.00	0.00	1.00	48,360
Maintenance Worker I	5.00	0.00	5.00	136,824
Maintenance Worker II	3.00	(1.00)	2.00	57,928
Mobile Equipment Operator I	2.00	(2.00)	0.00	0
Nursery Tech	1.00	0.00	1.00	37,981
Trades Technician	1.00	(1.00)	0.00	0
Standby				1,426
Total	**15.00**	**(5.00)**	**10.00**	**337,430**

Appropriations Detail

Account # 001-8124-572

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	656,625	492,343	180,620	461,104	337,430
1310	Temporary Labor	6,000	6,118	166	6,000	6,000
1410	Overtime	19,612	4,648	201	15,000	2,500
15xx	Bonuses/Incentives	5,098	2,250	0	0	0
211x	FICA	50,191	37,298	13,250	33,776	23,293
2210	Retirement	74,250	54,962	17,327	46,440	25,234
23xx	Insurance	119,198	90,893	28,491	87,470	57,786
2410	Workers' Compensation	24,309	14,647	5,063	13,146	11,762
262x	Other Payroll Benefits	466	1,648	456	469	1,574
	TOTAL PERSONAL SERVICES	955,749	704,807	245,574	663,405	465,579
OPERATING EXPENSES						
31xx	Professional Services	30,736	10,458	12,193	25,000	36,265
3410	Contract Services	12,354	6,830	2,261	10,000	7,488
4010	Travel	245	46	8	600	600
41xx	Communication	2,107	1,790	688	1,000	1,200
4210	Postage	20	14	0	0	100
4310	Utilities	106,667	109,583	44,152	146,015	101,940
4410	Rentals	11,035	2,670	9,085	10,000	0
4415	Internal Fleet Lease	59,003	72,263	26,231	52,462	53,323
4425	Land Leases	0	0	450	0	450
4510	Insurance	15,720	15,879	8,564	17,205	15,029
461x	Repairs & Maintenance- Vehicles	65,107	54,318	22,435	38,560	38,300
4620	Repairs & Maintenance- Building	4,375	515	1,185	4,500	3,000
4625	Repairs & Maintenance- Non-Build	43,490	78,609	34,781	126,080	120,596
463x	Repairs & Maintenance- Equipment	106	184	12	0	0
4710	Printing & Binding	114	44	0	100	0
4810	Promotional Acitivities	110	0	0	250	0
4911	Advertising-Other Ads	18	0	0	100	0
4920	Other Current Charges	170	885	0	1,500	0
4945	Injury/ Damage to Others	3,010	1,250	0	0	0
4980	Taxes	906	906	906	1,000	1,000
5110	Office Supplies	192	0	0	0	0
5180	Minor Furniture/Equipment	17,329	3,638	538	5,600	5,600
5210	Operating Supplies	44,054	17,846	9,668	23,500	23,500
5215	Uniforms	4,927	3,348	2,062	4,500	4,300
52xx	Fuel Purchases	26,292	36,385	10,048	20,000	22,250
5410	Publications & Memberships	155	230	0	0	0
5450	Training	255	240	225	1,000	500
	TOTAL OPERATING EXPENSES	448,497	417,931	185,492	488,972	435,441
CAPITAL OUTLAY						
6210	Buildings	810	11,941	0	0	0
6310	Improvements Other Than Bldgs	103,083	0	76,875	0	0
6410	Machinery & Equipment	4,656	0	0	5,000	0
	TOTAL CAPITAL OUTLAY	108,549	11,941	76,875	5,000	0
OTHER USES						
9950	Contra- Expense	0	0	(23,338)	(42,000)	(46,200)
	TOTAL OTHER USES	0	0	(23,338)	(42,000)	(46,200)
	TOTAL GENERAL FUND APPROPRIATIONS	1,512,795	1,134,679	484,603	1,115,377	854,820

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	663,405	465,579	(197,826)	-29.82%
Operating Expenses	488,972	435,441	(53,531)	-10.95%
Capital Outlay	5,000	0	(5,000)	-100.00%
Other Uses	(42,000)	(46,200)	(4,200)	10.00%
TOTALS	1,115,377	854,820	(260,557)	-23.36%

Significant Budget Changes:
The change in Personal Services reflects the reorganization of the Recreation department. The decrease in Operating Expenses is primarily attributable to utilities.

Appropriations Detail

Account # 001-8125-572

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES					
12xx Regular Salaries & Wages	278,676	277,638	126,937	274,248	0
1310 Temporary Labor	0	18,121	8,579	12,000	0
1410 Overtime	42,633	24,202	4,642	15,000	0
1530 Bonuses/Incentives	750	934	0	0	0
2110 FICA	23,869	23,563	10,157	19,788	0
221x Retirement	26,947	30,441	12,459	27,457	0
23xx Insurance	40,300	49,548	23,191	48,441	0
2410 Workers' Compensation	12,442	10,124	4,444	8,739	0
262x Other Payroll Benefits	298	1,161	69	463	0
TOTAL PERSONAL SERVICES	425,915	435,732	190,478	406,136	0
OPERATING EXPENSES					
3410 Contract Services	809	1,845	1,879	4,560	0
4010 Travel	0	79	0	100	0
41xx Communication	883	2,256	983	600	0
4210 Postage	47	0	0	0	0
4310 Utilities	289,891	299,832	149,380	302,144	0
4410 Rentals	3,116	0	0	1,000	0
4415 Internal Fleet Lease	40,419	44,890	17,669	35,338	0
4510 Insurance	7,690	8,067	3,969	7,802	0
461x Repairs & Maintenance- Vehicles	30,910	28,992	9,483	24,680	0
4620 Repairs & Maintenance- Building	6,593	502	2,188	6,500	0
4625 Repairs & Maintenance- Non-Build	19,110	13,666	16,123	13,000	0
46xx Repairs & Maintenance- Equipment	534	0	50	0	0
4945 Injury/ Damage to Others	0	2,500	0	0	0
5110 Office Supplies	8	0	0	0	0
5180 Minor Furniture/Equipment	16,453	2,014	658	3,650	0
5210 Operating Supplies	44,718	31,104	9,743	50,000	0
5215 Uniforms	1,374	1,204	1,138	2,600	0
52xx Fuel Purchases	14,494	11,961	2,744	10,000	0
5450 Training	(40)	0	60	500	0
TOTAL OPERATING EXPENSES	477,009	448,912	216,067	462,474	0
CAPITAL OUTLAY					
6210 Buildings	1,000	0	0	0	0
6310 Impovements Other Than Bldgs	3,076	0	0	0	0
6410 Machinery & Equipment	37,831	42,056	2,781	3,500	0
TOTAL CAPITAL OUTLAY	41,907	42,056	2,781	3,500	0
OTHER USES					
9950 Contra-Expense	0	0	(5,179)	0	0
TOTAL OTHER USES	0	0	(5,179)	0	0
TOTAL GENERAL FUND APPROPRIATIONS	944,831	926,700	404,147	872,110	0

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	406,136	0	(406,136)	-100.00%
Operating Expenses	462,474	0	(462,474)	-100.00%
Capital Outlay	3,500	0	(3,500)	-100.00%
Other Uses	0	0	0	0.00%
TOTALS	872,110	0	(872,110)	-100.00%

Significant Budget Changes:
Due to the reorganization of this department, expenses have been shifted to the new divisions:
Gymnasium (8126)
Pat Thomas Stadium (8127)
Susan Street/ Canal Street (8128)
Sleepy Hollow Complex (8129)

Personnel Schedule

Classification	2009	Change	2010	Amount
Crew Leader I[1]	1.00	(1.00)	0.00	0
Crew Leader II[1]	1.00	(1.00)	0.00	0
Maintenance Worker I[3]	5.00	(5.00)	0.00	0
Maintenance Worker II[4]	1.00	(1.00)	0.00	0
Trades Technician[5]	1.00	(1.00)	0.00	0
Total	**9.00**	**(9.00)**	**0.00**	**0**

Reorganization of Department
Crew Leader I and Crew Leader II[1] positions have been eliminated and replaced with a Crew Leader-- 33% 8127, 33% 8128, 34% 8129
Maintenance Worker I[3] 4 positions moved to new division Sleepy Hollow Complex (8129),
One (1) position moved to new division Susan Street/ Canal Street (8128)
Maintenance Worker II[4] moved to new division Susan Street/ Canal Street (8128)
Trades Technician[5] moved to new division Pat Thomas Stadium (8127)

Values & Goals

Value: Excellence in All We Do

Goals:
- Provide accurate and useful information for the public
- Maintain participation in all athletic and passive programs
- Maximize the use of all fields and the gymnasium through existing or new programs and/or rentals
- Run travel sports programs in three or more sports
- Develop and grow programs for our gymnasium

Value: A Caring Organization

Goals:
- Continue parent meetings for all sports assuring at least one parent in each household attends and signs a code of ethics
- Continue to aid coaches through certifications and coaching clinics
- Partner with local schools for programming and include a wider variety of sports tournaments
- Collect program evaluations from participants in our programs

Major Accomplishments:
- Became a five star start smart sports organization
- Hosted over 800 teams in USSSA baseball tournaments
- Began a city run travel basketball tournament
- Started basketball leagues and volleyball leagues
- Provided a place for kids to play basketball after school

Performance Measures:

	2007-08	2008-09	2009-10
Youth programs (participants)			
Basketball	80	152	200
Start Smart Classes	60	75	80
Travel youth Programs (participants)			
Basketball	30	100	120
Adult programs (teams)			
Basketball	4	8	10
Volleyball	0	10	12
Sports Camps (participants)	66	100	100

Personnel Schedule

Classification	2009	Change	2010	Amount
Assistant Director of Recreation[1]	0.00	0.30	0.30	16,255
Athletic Supervisor[2]	0.00	0.75	0.75	28,268
Office Specialist[3]	0.00	0.64	0.64	16,080
Temporary Labor				18,441
Total	**0.00**	**1.69**	**1.69**	**79,044**

Notes:
Reorganization of Department
Allocations
Asst. Dir. Of Rec.--5%-8122,30%-8126,50%8128,15%8129[1]
Athletic Sprvr.--75%8126,20%8128,5%-8129[2]
Office Specialist (2 positions)-- 32%-8126,32%-8128,31%-8129,5%-8193[3]

Appropriations Detail

Account # 001-8126-572

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES					
12xx Regular Salaries & Wages	0	0	0	0	60,603
1310 Temporary Labor	0	0	0	0	18,441
2110 FICA	0	0	0	0	5,868
221x Retirement	0	0	0	0	4,487
23xx Insurance	0	0	0	0	9,668
2410 Workers' Compensation	0	0	0	0	2,017
TOTAL PERSONAL SERVICES	0	0	0	0	101,084
OPERATING EXPENSES					
4010 Travel	0	0	0	0	34,443
41xx Communication	0	0	0	0	3,660
4210 Postage	0	0	0	0	500
4310 Utilities	0	0	0	0	41,222
4410 Rentals	0	0	0	0	1,250
4415 Internal Fleet Lease	0	0	0	0	6,408
4510 Insurance	0	0	0	0	1,946
461x Repairs & Maintenance- Vehicles	0	0	0	0	4,400
4620 Repairs & Maintenance- Building	0	0	0	0	350
4625 Repairs & Maintenance- Non-Build	0	0	0	0	1,000
4930 Recognitions & Awards	0	0	0	0	5,007
5210 Operating Supplies	0	0	0	0	36,420
5215 Uniforms	0	0	0	0	540
5216 Team Uniforms	0	0	0	0	15,396
5230 Fuel Purchases	0	0	0	0	2,500
5450 Training	0	0	0	0	1,875
TOTAL OPERATING EXPENSES	0	0	0	0	156,917
TOTAL GENERAL FUND APPROPRIATIONS	0	0	0	0	258,001

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	101,084	101,084	100.00%
Operating Expenses	0	156,917	156,917	100.00%
TOTALS	0	258,001	258,001	100.00%

Significant Budget Changes:
Due to reorganization of this department, expenses have shifted from other divisions to properly account for true facility expenses.

Values & Goals

Value: Excellence in All We Do

Goals:

- Improve turf quality at athletic fields through utilization of fertilization, weed suppression, and compaction remediation
- Install stadium seating in the "box seat" section of Pat Thomas Stadium to initiate a "buy a seat campaign"
- Implementation of Florida Winter Baseball League program at Pat Thomas Stadium
- Install patio deck / area along first base line

Value: Professionalism

Goals:

- Rotate field closures to allow each field adequate time for rest and prolonged maintenance
- Winter application of annual rye
- Continue relamp program throughout all the athletic complexes

Major Accomplishments:

- Overseeded Pat Thomas Field with annual rye which allowed college league play in late winter
- Installed drainage tile to relieve wet conditions following a heavy rain at Buddy Lowe Field
- Relamped Pat Thomas Stadium
- Implementation of renter billing of labor for tournaments
- Continued to set the Florida Collegiate League (FCSL) attendance record with an average of 975 fans per game

Performance Measures:

	2007-08	2008-09	2009-10
Leesburg Lightning (Attendance Record)	15,000	20,000	20,000
Florida Winter Baseball League (Attendance)	0	0	10,000
Russ Matt League	12,000	3,000	3,000
Leesburg High School	4,000	4,000	4,000
Youth Baseball opening day	1,000	1,000	1,000
Lake Sumter Community College	0	200	400
Babe Ruth All Star game	100	90	90
Facility bookings at Pat Thomas	325	350	370

Personnel Schedule

Classification	2009	Change	2010	Amount
Trades Technician	0.00	1.00	1.00	34,965
Crew Leader[1]	0.00	0.33	0.33	14,943
Standby				158
Temporary Labor				3,000
Total	**0.00**	**1.33**	**1.33**	**53,066**

Notes:
Allocations
Crew Leader--33% 8127, 33% 8128, 34% 8129
Reorganization of department
Trades Technician moved from Athletic Fields division (8125)

Appropriations Detail

Account # 001-8127-572

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES					
12xx Regular Salaries & Wages	0	0	0	0	50,066
1310 Temporary Labor	0	0	0	0	3,000
1410 Overtime	0	0	0	0	2,000
2110 FICA	0	0	0	0	3,383
221x Retirement	0	0	0	0	4,293
23xx Insurance	0	0	0	0	10,163
2410 Workers' Compensation	0	0	0	0	2,129
TOTAL PERSONAL SERVICES	0	0	0	0	75,034
OPERATING EXPENSES					
4310 Utilities	0	0	0	0	18,432
4415 Internal Fleet Lease	0	0	0	0	5,060
4510 Insurance	0	0	0	0	1,145
461x Repairs & Maintenance- Vehicles	0	0	0	0	3,300
4620 Repairs & Maintenance- Building	0	0	0	0	2,000
4625 Repairs & Maintenance- Non-Build	0	0	0	0	4,300
5180 Minor Furniture/Equipment	0	0	0	0	1,175
5210 Operating Supplies	0	0	0	0	3,832
5215 Uniforms	0	0	0	0	288
52xx Fuel Purchases	0	0	0	0	750
TOTAL OPERATING EXPENSES	0	0	0	0	40,282
TOTAL GENERAL FUND APPROPRIATIONS	0	0	0	0	115,316

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	75,034	75,034	100.00%
Operating Expenses	0	40,282	40,282	100.00%
TOTALS	0	115,316	115,316	100.00%

Significant Budget Changes:
Due to reorganization of this department, expenses have shifted from other divisions to properly account for true facility expenses.

Values & Goals

Value: Excellence in All We Do

Goals:

- Improve turf quality at athletic fields through utilization of fertilization, weed suppression, and compaction remediation
- Install concrete pads under bleachers at Susan Street

Value: Professionalism

Goals:

- Renovate roofs on dugouts at Susan Street Complex
- Rotate field closures to allow each field adequate time for rest and prolonged maintenance
- Winter application of annual rye
- Continue relamp program throughout all the athletic complexes

Major Accomplishments:

- Installation of security camera at Susan Street Complex in an effort to curb vandalism
- Renovated the Canal Street ball field for multi-sport use
- Moved fences on football field at Susan Street Complex
- Removed old goalposts and installed newer, safer posts on Susan Street football field
- Installation of shade structures at Susan Street Complex
- Implementation of renter billing of labor for tournaments

Performance Measures:

	2007-08	2008-09	2009-10
Youth programs (participants)			
Flag Football	74	80	96
Cheerleading	12	0	0
Baseball	385	228	270
Travel youth Programs (participants)			
Pop Warner Football	175	195	180
Pop Warner Cheerleading	80	75	80
Baseball	30	36	36
Adult programs (teams)			
Flag Football	0	0	4
Facility bookings at Susan Street	300	325	320

Personnel Schedule

Classification	2009	Change	2010	Amount
Assistant Director of Recreation[1]	0.00	0.50	0.50	27,092
Athletic Supervisor[2]	0.00	0.20	0.20	7,538
Crew Leader[3]	0.00	0.33	0.33	14,943
Maintenance Worker I	0.00	1.00	1.00	21,570
Maintenance Worker II	0.00	1.00	1.00	27,186
Office Specialist[4]	0.00	0.64	0.64	16,080
Standby				318
Temporary Labor				15,468
Total	**0.00**	**3.67**	**3.67**	**130,195**

Notes:
Reorganization of Department
Allocations:
Asst. Dirc. Of Rec.--5%-8122,30%-8126,50%8128,15%8129[1]
Athletic Sprvr.--75%8126,20%8128,5%-8129[2]
Crew Leader-- 33% 8127, 33% 8128, 34% 8129
Office Specialist-- 32%-8126,32%-8128,31%-8129,5%-8193[3]

Capital Outlay Schedule

Description	Amount
Thor– Guard Lightning Predictor System	12,000
Total	**12,000**

Appropriations Detail

Account # 001-8128-572

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES					
12xx Regular Salaries & Wages	0	0	0	0	114,727
1310 Temporary Labor	0	0	0	0	15,468
1410 Overtime	0	0	0	0	3,000
2110 FICA	0	0	0	0	9,334
221x Retirement	0	0	0	0	10,018
23xx Insurance	0	0	0	0	21,113
2410 Workers' Compensation	0	0	0	0	3,448
TOTAL PERSONAL SERVICES	0	0	0	0	177,108
OPERATING EXPENSES					
4110 Communication	0	0	0	0	850
4310 Utilities	0	0	0	0	34,526
4415 Internal Fleet Lease	0	0	0	0	6,370
4510 Insurance	0	0	0	0	2,612
461x Repairs & Maintenance- Vehicles	0	0	0	0	4,920
4620 Repairs & Maintenance- Building	0	0	0	0	2,100
4625 Repairs & Maintenance- Non-Build	0	0	0	0	4,300
4710 Printing & Binding	0	0	0	0	250
4930 Recognitions & Awards	0	0	0	0	5,604
5180 Minor Furniture/Equipment	0	0	0	0	1,175
5210 Operating Supplies	0	0	0	0	20,013
5215 Uniforms	0	0	0	0	1,056
5216 Team Uniforms	0	0	0	0	16,272
52xx Fuel Purchases	0	0	0	0	1,500
5410 Publications & Memberships	0	0	0	0	2,420
TOTAL OPERATING EXPENSES	0	0	0	0	103,968
CAPITAL OUTLAY					
6410 Machinery & Equipment	0	0	0	0	12,000
TOTAL CAPITAL OUTLAY	0	0	0	0	12,000
TOTAL GENERAL FUND APPROPRIATIONS	0	0	0	0	293,076

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	177,108	177,108	100.00%
Operating Expenses	0	103,968	103,968	100.00%
Capital Outlay	0	12,000	12,000	100.00%
TOTALS	0	293,076	293,076	100.00%

Significant Budget Changes:
Due to reorganization of this department, expenses have shifted from other divisions to properly account for true facility expenses.

Values & Goals

Value: Excellence in All We Do

Goals:

- Improve turf quality at athletic fields through utilization of fertilization, weed suppression, and compaction remediation

Value: Professionalism

Goals:

- Rotate field closures to allow each field adequate time for rest and prolonged maintenance.
- Winter application of annual rye
- Continue relamp program throughout all the athletic complexes

Major Accomplishments:

- Sleepy Hollow Sports Complex was voted the "Facility of the Year" by United States Specialty Sports Association baseball participants
- Implementation of renter billing of labor for tournaments
- Began our own travel soccer teams

Performance Measures:

	2007-08	2008-09	2009-10
Soccer	173	192	217
Baseball	59	52	60
Softball	95	62	182
Start Smart Classes	32	16	16
Travel youth Programs (participants)			
Soccer	30	64	75
Adult programs (teams)			
Softball	37	38	43
Soccer	11	12	16
Facility bookings at Sleepy Hollow	550	560	572

Personnel Schedule

Classification	2009	Change	2010	Amount
Assistant Director of Recreation[1]	0.00	0.15	0.15	8,128
Athletic Supervisor [2]	0.00	0.05	0.05	1,885
Crew Leader [3]	0.00	0.34	0.34	15,395
Maintenance Worker I	0.00	4.00	4.00	96,825
Office Specialist [4]	0.00	0.62	0.62	15,577
Standby Labor				636
Temporary Labor				55,820
Total	**0.00**	**5.16**	**5.16**	**194,266**

Notes:
Reorganization of Department
Allocations:
Asst. Dirc. Of Rec.--5%-8122,30%-8126,50%8128,15%8129[1]
Athletic Supervisor-- 75%-8126, 20%-8128, 5%-8129 [2]
Crew Leader-- 33%-8127, 33%-8128, 34%-8129 [3]
Office Specialist (2 positions)-- 32%-8126,32%-8128,31%-8129,5%-8193 [4]

Capital Outlay Schedule

Description	Amount
Replace Lights at Complex	15,000
Total	**15,000**

Appropriations Detail

Account # 001-8129-572

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES					
12xx Regular Salaries & Wages	0	0	0	0	138,446
1310 Temporary Labor	0	0	0	0	55,820
1410 Overtime	0	0	0	0	10,000
2110 FICA	0	0	0	0	13,208
221x Retirement	0	0	0	0	9,461
23xx Insurance	0	0	0	0	26,778
2410 Workers' Compensation	0	0	0	0	6,357
262x Other Payroll Benefits	0	0	0	0	150
TOTAL PERSONAL SERVICES	0	0	0	0	260,220
OPERATING EXPENSES					
3410 Contract Services	0	0	0	0	12,158
4110 Communication	0	0	0	0	1,224
4310 Utilities	0	0	0	0	99,830
4415 Internal Fleet Lease	0	0	0	0	17,905
4510 Insurance	0	0	0	0	5,637
461x Repairs & Maintenance- Vehicles	0	0	0	0	6,900
4620 Repairs & Maintenance- Building	0	0	0	0	2,300
4625 Repairs & Maintenance- Non-Build	0	0	0	0	4,300
4930 Recognitions & Awards	0	0	0	0	6,608
5180 Minor Furniture/Equipment	0	0	0	0	1,175
5210 Operating Supplies	0	0	0	0	46,153
5215 Uniforms	0	0	0	0	1,950
5216 Team Uniforms	0	0	0	0	15,528
52xx Fuel Purchases	0	0	0	0	6,250
5410 Publications & Memberships	0	0	0	0	3,490
TOTAL OPERATING EXPENSES	0	0	0	0	231,408
CAPITAL OUTLAY					
6310 Impovements Other Than Bldgs	0	0	0	0	15,000
TOTAL CAPITAL OUTLAY	0	0	0	0	15,000
TOTAL GENERAL FUND APPROPRIATIONS	0	0	0	0	506,628

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	260,220	260,220	100.00%
Operating Expenses	0	231,408	231,408	100.00%
Capital Outlay	0	15,000	15,000	100.00%
TOTALS	0	506,628	506,628	100.00%

Significant Budget Changes:
Due to reorganization of this department, expenses have shifted from other divisions to properly account for true facility expenses.

Values & Goals

Value: Excellence in All We Do

Goals:

- Increase attendance at the Mote-Morris House and the Leesburg Historical Museum
- Acquire artifacts and archival materials
- Enhance the interior of the Mote-Morris House with furnishings and displays
- Acquire nursery furniture to turn the unused kitchen in the second floor into a Victorian-style nursery
- Complete construction to upstairs kitchen to turn into a Victorian-style nursery

Value: A Caring Organization

Goals:

- Work closely with members of the Leesburg Heritage Society and increase membership and volunteer base
- Create material about history of the Mote-Morris House to increase knowledge of volunteers
- Continue to keep the Mote-Morris House clean and ground maintained

Major Accomplishments:

- Painted outside of Mote Morris House
- Repaired roof leaks at the Mote Morris House
- Assisted Heritage Society in cleaning out upstairs of Museum
- Completed the renovation of the upstairs porch
- Wrote stories about the Leesburg Lightning for the Parks & Recreation Department

Performance Measures:

	2007-08	2008-09	2009-10
Facility usage Mote Morris House	81	52	55
Private (paying)	34	17	18
Public (non-paying)	47	35	37
Rental revenue	7,060	3,550	3,650
Mote-Morris House visitors	4,456	4,660	4,700
Speaking engagements	24	24	24
Printed publications – Museum	1	1	1
Printed publications – Mote Morris House	1	1	1
Museum visitors	3,603	3,600	3,800
Research requests (monthly)	200	300	100
Volunteer hours (monthly)	1,400	1,400	1,400

Personnel Schedule

Classification	2008	Change	2009	Amount
Total	0.00	0.00	0.00	0

Appropriations Detail

Account # 001-8132-573

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
OPERATING EXPENSES						
3410	Contract Services	884	90	90	1,860	750
41xx	Communication	1,846	956	1,523	2,080	3,300
4210	Postage	0	0	0	250	0
4310	Utilities	17,527	17,775	8,712	18,510	21,600
4510	Insurance	205	333	108	248	205
461x	Repairs & Maintenance- Vehicles	20	0	0	0	0
4620	Repairs & Maintenance- Building	2,086	200	472	3,500	2,500
4625	Repairs & Maintenance- Non-Build	166	99	84	1,500	750
4670	Repairs & Maintenance- Equipment	163	0	0	0	0
4710	Printing & Binding	0	0	0	500	0
4810	Promotional Activities	0	0	0	500	0
4911	Advertising	0	0	0	0	0
5110	Office Supplies	87	0	0	0	0
5180	Minor Furniture/Equipment	370	0	8	1,000	500
5210	Operating Supplies	1,047	622	47	1,500	250
5410	Publications & Memberships	125	0	0	300	0
5450	Training	315	0	0	0	0
	TOTAL OPERATING EXPENSES	24,841	20,075	11,044	31,748	29,855
CAPITAL OUTLAY						
6310	Improvements Other Than Bldgs	1,411	0	0	0	0
	TOTAL CAPITAL OUTLAY	1,411	0	0	0	0
	TOTAL GENERAL FUND APPROPRIATIONS	26,252	20,075	11,044	31,748	29,855

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	31,748	29,855	(1,893)	-5.96%
Capital Outlay	0	0	0	0.00%
TOTALS	31,748	29,855	(1,893)	-5.96%

Values & Goals

Value: Excellence in All We Do

Goals:

- Facilitate US Coast Guard Auxiliary boat safety checks and awareness
- Become a leading resource in the area for boating information and activities on the Harris Chain
- Assist customers with obtaining Sea Tow memberships
- Obtain a clean Marina certification
- Increase revenue through additional wet slips and dockage

Value: A Caring Organization

Goals:

- Assist the general public as well as all marina customers
- Work closely with members of the Boat Club, Sea Tow and US Coast Guard Auxiliary
- Provide excellent customer service at all times
- Initiate a quarterly news letter for Marina customers

Major Accomplishments:

- Replaced the concrete sidewalk by the water
- Replaced gutters and roof area above the shop area currently leased by Lake Marine
- A mechanic remains on site to serve the customers
- Maintain waiting list for wet slips
- Switched from manual financial transactions to computer system linked directly to City Hall
- Installed “after hours” keypads on the external bathroom doors

Performance Measures:

	2007-08	2008-09	2009-10
Wet slips available	44	42	42
Occupancy	100%	100%	100%
Dry slips available	152	152	152
Occupancy	98%	98%	98%
Gallons sold-unleaded	13,500	14,500	15,000

Personnel Schedule

Classification	2009	Change	2010	Amount
Clerical Assistant[1]	1.00	(1.00)	0.00	0.00
Mobile Equipment Operator I[2]	2.00	(1.00)	1.00	19,687
Office Specialist	1.00	0.00	1.00	33,800
Temporary Labor				26,550
Total	**4.00**	**(2.00)**	**2.00**	**80,037**

Notes:

Clerical Assistant[1] reclassed from full time to temporary labor

Mobile Equipment Operator I[2] reclassed from full time to temporary labor

Capital Outlay Schedule

Description	Amount
Replace wood on ramp and front porch	10,000
Total	**10,000**

Appropriations Detail

Account # 001-8151-575

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	91,218	87,147	33,275	89,752	53,487
1310	Temporary Labor	0	250	4,348	0	26,550
1410	Overtime	6,766	3,731	3,021	1,000	4,000
1530	Bonuses/Incentives	250	250	0	0	0
2110	FICA	7,583	7,067	3,139	6,944	6,187
221x	Retirement	7,107	6,895	2,743	5,428	3,960
23xx	Insurance	6,985	6,848	2,094	6,538	4,630
2410	Workers' Compensation	2,044	1,442	618	1,263	1,984
26xx	Other Payroll Benefits	3,374	3,557	646	3,504	1,424
	TOTAL PERSONAL SERVICES	125,327	117,187	49,884	114,429	102,222
OPERATING EXPENSES						
3410	Contract Services	180	180	225	1,100	660
4010	Travel	45	40	0	0	0
41xx	Communication	3,464	1,647	73	2,500	1,600
4210	Postage	554	686	257	800	512
4310	Utilities	16,417	20,408	11,441	21,950	27,772
4410	Rentals	0	77	0	0	0
4415	Internal Fleet Lease	16,652	17,151	7,283	14,565	14,565
4510	Insurance	16,894	8,397	6,838	9,584	9,132
461x	Repairs & Maintenance- Vehicles	11,714	4,465	1,020	2,540	2,040
4620	Repairs & Maintenance- Building	308	4,059	977	1,000	1,950
4625	Repairs & Maintenance- Non-Build	4,455	1,099	285	3,500	1,500
46xx	Repairs & Maintenance- Equipment	1,216	890	320	870	610
4710	Printing & Binding	74	396	73	520	200
4810	Promotional Activities	2,584	2,548	233	3,500	2,500
4911	Advertising	0	0	0	500	0
4920	Other Current Charges	5,763	6,244	3,547	6,000	6,000
4945	Injury/ Damage to Others	0	4,301	58	0	0
4980	Taxes	146	769	703	750	750
5110	Office Supplies	738	0	0	0	0
5180	Minor Furniture/Equipment	892	0	0	0	0
5210	Operating Supplies	6,180	7,574	3,848	7,000	8,500
5215	Uniforms	253	274	94	520	520
52xx	Fuel Purchases	42,168	53,683	19,781	52,000	51,500
5410	Publications & Membership	0	64	238	0	0
	TOTAL OPERATING EXPENSES	130,697	134,952	57,294	129,199	130,311
CAPITAL OUTLAY						
6210	Buildings	0	1,199	4,500	3,000	0
6310	Improvements Other Than Bldgs	24,745	0	5,650	5,000	10,000
6410	Machinery & Equipment	3,657	0	2,000	2,000	0
	TOTAL CAPITAL OUTLAY	28,402	1,199	12,150	10,000	10,000
	TOTAL GENERAL FUND APPROPRIATIONS	284,426	253,338	119,328	253,628	242,533

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	114,429	102,222	(12,207)	-10.67%
Operating Expenses	129,199	130,311	1,112	0.86%
Capital Outlay	10,000	10,000	0	0.00%
TOTALS	253,628	242,533	(11,095)	-4.37%

Significant Budget Changes:
The decrease in Personal Services reflects the reclassification of two positions from full time to temporary labor.

Values & Goals

Value: Fiscal Responsibility

Goals:

- Manually track recurring failures, maintenance issues, and replacement schedules for all facilities
- Train staff to be fiscally aware of budgetary concerns with facility maintenance projects
- Find more cost efficient cleaning products and reduce the strain on the budget
- Investigate upgrades in pumps or similar equipment that will use less energy and pay for themselves

Value: Organizational Development and Self Sufficiency

Goals:

- Provide a safe environment for citizens and employees
- Train employees to provide quality customer service to citizens and employees
- Train employees to be efficient and have a good work ethic in all duties assigned to them

Value: Professionalism

Goals:

- Continue weekly monitoring and inspection of city playgrounds for both safety and aesthetics
- Catalog standard parts in facilities for faster replacement time
- Continue with the development of work orders to provide a good comprehensive preventative maintenance program to City-owned and maintained building systems

Major Accomplishments:

- Participation with community through construction and participation of floats in two parades
- Installation of two new playgrounds at Corinne Williams Park and the new Gymnasium
- Installation of hand dryers at two of the busiest public restrooms in an effort to save money and reduce waste
- Implementation of work order system to ensure correct billing is assigned to appropriate department

Performance Measures:

	2007-08	2008-09	2009-10
Square footage of building space maintained	371,864	384,864	384,864
Square footage of building space cleaned	264,600	277,600	277,600

Personnel Schedule

Classification	2009	Change	2010	Amount
Crew Leader I	1.00	(1.00)	0.00	0
Facilities Maintenance Manager	1.00	0.00	1.00	45,926
Maintenance Worker I	6.00	0.00	6.00	139,672
Maintenance Worker II	1.00	0.00	1.00	30,993
Mobile Equipment Operator I	1.00	(1.00)	0.00	0
Office Specialist	1.00	0.10	1.10	28,699
Trades Technician	3.00	1.00	4.00	133,370
Standby				1,112
Temporary Labor				3,000
Total	**14.00**	**(0.90)**	**13.10**	**382,772**

Notes:
Reorganization of department
Allocations
Office Specialist-- 32%-8126,32%-8128,31%-8129,5%-8193[3]

Appropriations Detail

Account # 001-8193-519

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	262,564	414,373	183,077	407,300	379,772
1310	Temporary Labor	891	2,784	922	3,000	3,000
1410	Overtime	12,745	16,068	4,573	15,000	9,500
1530	Bonuses/Incentives	625	1,530	0	0	0
2110	FICA	20,112	31,391	13,505	29,346	27,645
221x	Retirement	29,493	46,547	17,918	41,055	28,045
23xx	Insurance	48,373	78,402	34,554	74,882	69,640
2410	Workers' Compensation	11,219	12,425	5,125	11,192	13,036
262x	Other Payroll Benefits	1,004	1,679	397	585	642
	TOTAL PERSONAL SERVICES	387,026	605,199	260,071	582,360	531,280
OPERATING EXPENSES						
31xx	Professional Services	14,764	0	0	0	0
3410	Contract Services	4,554	8,100	1,263	11,000	3,000
4010	Travel	0	214	0	0	0
41xx	Communication	2,332	3,413	1,534	2,500	3,382
4210	Postage	0	7	0	0	0
4310	Utilities	111,405	107,608	53,961	126,850	47,665
4410	Rental	744	1,687	800	1,500	1,500
4415	Internal Fleet Lease	23,305	30,197	22,372	44,744	45,062
4425	Land Lease	0	200	100	0	0
4510	Insurance	8,162	9,565	5,212	13,039	13,394
461x	Repairs & Maintenance- Vehicles	15,007	22,747	7,653	21,740	18,680
4620	Repairs & Maintenance- Building	52,456	77,875	44,626	60,000	74,990
4625	Repairs & Maintenance- Non-Build	14,797	28,160	16,457	25,000	25,000
46xx	Repairs & Maintenance- Equipment	2,406	1,573	1,580	1,980	1,820
49xx	Advertising	68	0	0	0	0
4920	Other Current Charges	0	75	0	0	0
51xx	Office Supplies	92	0	0	0	0
5180	Minor Furniture/Equipment	5,550	6,373	1,334	5,000	5,000
5210	Operating Supplies	41,351	81,985	32,584	60,000	66,740
5215	Uniforms	1,654	2,019	2,501	1,800	3,000
5230	Fuel Purchases	3,112	9,142	3,337	3,000	4,000
5440	Education	671	1,520	0	0	0
5450	Training	0	0	(168)	0	0
	TOTAL OPERATING EXPENSES	302,430	392,460	195,146	378,153	313,233
CAPITAL OUTLAY						
6110	Land Costs	0	9,910	0	0	0
	TOTAL CAPITAL OUTLAY	0	9,910	0	0	0
OTHER USES						
9941	Utilities Allocation	(210,510)	(302,270)	(136,565)	(289,594)	(253,354)
	TOTAL OTHER USES	(210,510)	(302,270)	(136,565)	(289,594)	(253,354)
	TOTAL GENERAL FUND APPROPRIATIONS	478,946	705,299	318,652	670,919	591,159

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	582,360	531,280	(51,080)	-8.77%
Operating Expenses	378,153	313,233	(64,920)	-17.17%
Capital Outlay	0	0	0	0.00%
Other Uses	(289,594)	(253,354)	36,240	-12.51%
TOTALS	670,919	591,159	(79,760)	-11.89%

Significant Budget Changes:
Personal Services reflects the elimination of a Mobile Equipment Operator I. The change in Operating Expenses is attributable to the reclassification of utilities to the specific departments.

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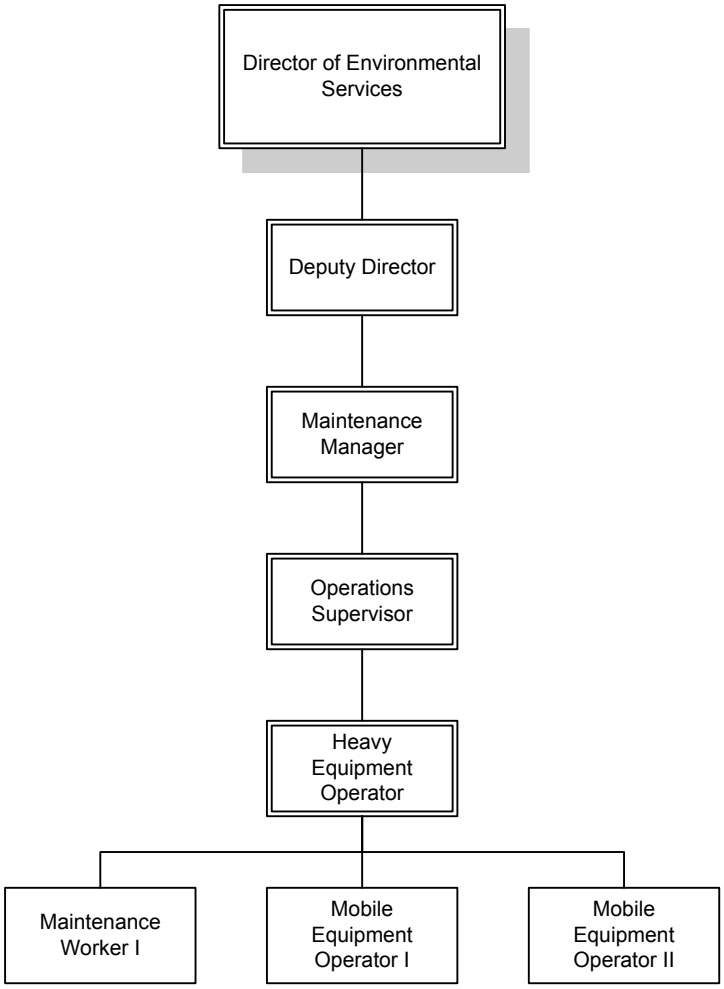
Ray Sharp, Environmental Services/Public Works Director

The Stormwater Fund is responsible for development of the stormwater management plan and improvement of stormwater drainage quality. The employees report to supervisors in the Environmental Services Department. Although the organization chart reflects four (4) additional employees, the work is actually performed by those reflected on the Personnel Schedule.

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 Department Budget

$ 2,350,336

Stormwater Department

Description

Revenue Sources & Appropriations

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 projects in the Carver Heights, Tally and Hollywood basins. There will also be a water quality project conducted at Lake Lucerne. Funding for continuation of the National Pollutant Discharge Elimination System (NPDES) phase II requirements is included in the Fiscal Year 2009-10 budget.

The City's system is located in and regulated by the St. Johns River Water Management District. The stormwater management fee is based on square footage of impervious area at a rate of $3.00 per month per calculated ERU.

Revenue Sources & Appropriations

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
REVENUE SOURCES					
Charges for Services	1,240,495	1,511,552	765,413	1,431,966	1,525,000
Other Operating Revenue	10,294	12,803	6,761	2,000	10,000
Non Operating Revenue	470,882	95,307	643,765	12,000	168,500
Other Sources	0	0	0	0	646,836
TOTAL REVENUE SOURCES	1,721,671	1,619,662	1,415,939	1,445,966	2,350,336
APPROPRIATIONS					
Stormwater	1,378,029	942,465	1,129,177	1,445,966	2,350,336
TOTAL APPROPRIATIONS	1,378,029	942,465	1,129,177	1,445,966	2,350,336

Revenue Detail

ACCOUNT 014-0000	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
CHARGES FOR SERVICES					
34306 Stormwater Utility Fees	1,240,495	1,511,552	765,413	1,431,966	1,525,000
TOTAL CHARGES FOR SERVICES	1,240,495	1,511,552	765,413	1,431,966	1,525,000
OTHER OPERATING REVENUE					
34905 Penalties	10,294	12,803	6,761	2,000	10,000
TOTAL OTHER OPERATING	10,294	12,803	6,761	2,000	10,000
NON OPERATING REVENUE					
33136 Stormwater Management	0	47,921	0	0	0
33156 Federal Grant	407,919	0	0	0	0
33436 State Grant	44,250	0	297,078	0	162,500
33449 Joint Participation Agreement	0	31,947	0	0	0
33737 Lake County Water Authority	0	0	344,384	0	0
36110 Interest on Investments	17,598	15,313	4,478	12,000	6,000
36130 Gain/Loss Investments	2,160	126	(2,175)	0	0
36909 Other Income	(1,045)	0	0	0	0
TOTAL NON OPERATING	470,882	95,307	643,765	12,000	168,500
OTHER SOURCES					
38891 Fund Balance Appropriated	0	0	0	0	646,836
TOTAL OTHER SOURCES	0	0	0	0	646,836
TOTAL RESOURCES	1,721,671	1,619,662	1,415,939	1,445,966	2,350,336

Values & Goals

Value: Excellence in all we do

Goals:
- Maintain street sweeping program for 2,000 miles of streets annually
- Continue scheduled mowing of ditch lines and pond banks at 800 hours per year

Value: A spirit of professionalism

Goals:
- Identify storm water projects to be implemented according to storm water master plan
- Identify third-party funding opportunities to implement storm water projects related to master plan improvements
- Identify the most critical equipment, input relevant data into Computerized Maintenance Management System, and establish preventive maintenance schedules
- Identify major stormwater outfalls and begin dry weather monitoring for illicit discharges per NPDES phase II MS4 permit
- Clean 3,000 lineal feet of main storm water lines
- Clean and restore 40,000 lineal feet of open ditch lines as ongoing maintenance

Value: Employee empowerment and fiscal responsibility

Goal:
- Initiate and complete a strategic planning process that documents present conditions, defines future needs consistent with City goals and growth patterns, and identifies intermediate steps necessary to meet future needs
- Initiate Illicit Discharge Training throughout City departments

Major Accomplishments:
- Accomplished advanced Stormwater certification of 2 personnel
- Cleaned and restored 12,000 lineal feet of open ditch lines as ongoing maintenance
- Cleaned and videoed 5,000 lineal feet of main storm water lines
- Completed annual street sweeping program for minimum 2,000 miles of city streets
- Completed NPDES phase II MS4 year 3 annual report
- Completed Venetian Gardens Stormwater Retrofit
- Completed construction of Whispering Pines Stormwater Improvements, Lee St. and Canal St. retention ponds
- Chopped and harvested Flamingo Pond

Performance Measures:

	2007-08	2008-09	2009-10
Streets swept (miles)	4,575	2,000	2,000
Yardage of sweeping debris collected	1,027	600	600
Man-hours mowing	846	800	800
Main lines cleaned (feet)	4,886	3,300	3,300
Main lines televised (feet)	1,490	2,000	2,000
Feet of ditch/swale restored/cleaned	12,197	40,000	40,000

Personnel Schedule

Classification	2009	Change	2010	Amount
Heavy Equipment Operator	1.00	0.00	1.00	32,178
Maintenance Worker I	1.00	0.00	1.00	20,530
Mobile Equipment Operator I	1.00	0.00	1.00	30,180
Mobile Equipment Operator II	1.00	0.00	1.00	28,808
Total	**4.00**	**0.00**	**4.00**	**111,696**

Appropriations Detail

Account # 014-5171-537

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	97,705	117,973	51,198	112,276	111,696
1410	Overtime	7,254	5,219	1,253	7,000	7,000
1530	Bonuses/Incentives	375	500	0	0	0
2110	FICA	7,705	8,894	3,719	7,989	8,040
221x	Retirement	11,616	13,280	5,189	11,278	7,161
23xx	Insurance	18,476	23,697	9,429	21,999	27,461
2410	Workers' Compensation	2,851	2,857	1,491	3,254	4,993
262x	Other Payroll Benefits	286	771	232	440	396
	TOTAL PERSONAL SERVICES	146,268	173,191	72,511	164,236	166,747
OPERATING EXPENSES						
31xx	Professional Services	7,617	20,143	39,432	77,870	60,500
3410	Contract Services	62,701	64,589	36,505	76,000	180,000
4010	Travel	749	1,525	667	3,000	3,000
4110	Communication	1,667	2,979	1,285	2,800	2,800
4210	Postage	4	1	5	0	1,000
4410	Rentals	10,935	15,877	4,938	37,000	37,000
4415	Internal Fleet Lease	55,130	54,496	43,738	87,279	89,312
4510	Insurance	3,267	4,543	1,879	3,465	14,685
461x	Repairs & Maintenance- Vehicles	37,314	44,120	30,247	55,240	66,440
462x	Repairs & Maintenance- Non-Build	28,853	8,309	954	10,200	10,500
463x	Repairs & Maintenance- Equip	0	1,159	180	360	520
4920	Other Current Charges	0	0	7,988	0	0
4950	Uncollectible Accounts	1,777	11,000	1,500	3,000	5,000
496x	Direct Transfer	68,265	135,562	91,982	147,828	150,832
5180	Minor Furniture/Equipment	451	1,806	1,245	2,400	3,000
5210	Operating Supplies	2,758	4,250	2,735	3,000	8,000
5215	Uniforms	2,435	1,977	1,215	3,000	3,000
5230	Fuel Purchases	7,839	25,446	10,484	12,000	22,000
5410	Publications & Memberships	15	103	0	0	1,900
5450	Training	1,042	1,554	450	1,800	1,600
	TOTAL OPERATING EXPENSES	292,819	399,439	277,429	526,242	661,089
CAPITAL OUTLAY						
6110	Land Costs	0	258,027	0	0	0
6310	Improvements Other Than Bldgs	938,942	111,808	779,237	640,000	1,522,500
	TOTAL CAPITAL OUTLAY	938,942	369,835	779,237	640,000	1,522,500
OTHER USES						
9160	Reserve/Future Captial	0	0	0	115,488	0
9990	Contingency Fund	0	0	0	0	0
	TOTAL OTHER USES	0	0	0	115,488	0
TOTAL APPROPRIATIONS		1,378,029	942,465	1,129,177	1,445,966	2,350,336

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	164,236	166,747	2,511	1.53%
Operating Expenses	526,242	661,089	134,847	25.62%
Capital Outlay	640,000	1,522,500	882,500	137.89%
Other Uses	115,488	0	(115,488)	-100.00%
TOTALS	1,445,966	2,350,336	904,370	62.54%

Significant Budget Changes:

Operating Expenses increased due to additional contract services for Stormwater MIS mapping. The change in Capital Outlay is due to additional capital projects.

Project Schedule

Number	Title	Funding Source	Amount
140002	Drainage Improvements		
	Miscellaneous Drainage Improvements	Stormwater Fees	50,000
	Stormwater Rehabs		
140002	Ponds	Stormwater Fees	100,000
	Tally Basin	Stormwater Fees	220,000
	Heritage Estates Ditch	Stormwater Fees	220,000
	Birchwood Ditch	Stormwater Fees	65,000
	Hollywood Outfall (617,500)	Stormwater Fees	455,000
		State Grant	162,500
140002	Curbs, gutters & inlets	Stormwater Fees	25,000
140002	Enclose Ditch Lines	Stormwater Fees	125,000
140002	Conveyance Systems	Stormwater Fees	100,000
	TOTAL		1,522,500
		Stormwater Fees	1,360,000
		State Grant	162,500
	TOTAL		1,522,500

Jay Evans, 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.

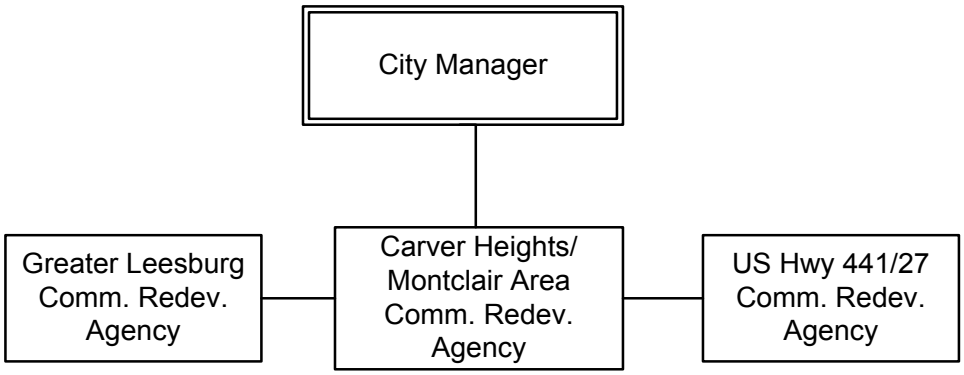
The Leesburg Redevelopment Plan identified four major objectives:

- 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.

Organization Chart:



Total Department Budget

$ 579,173

Revenue Sources and Appropriations

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
REVENUE SOURCES					
Intergovernmental Revenue	328,678	337,656	351,493	353,107	326,522
Miscellaneous Revenue	13,973	8,238	(2)	8,000	0
Other Sources	226,539	269,219	285,507	286,099	252,651
TOTAL REVENUE SOURCES	569,190	615,113	636,998	647,206	579,173
APPROPRIATIONS					
CRA	569,189	615,112	101,683	647,206	579,173
TOTAL APPROPRIATIONS	569,189	615,112	101,683	647,206	579,173

Revenue Detail

ACCOUNT 016-0000	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
INTERGOVERNMENTAL REVENUES					
33731 Lake County/Redevelopment	328,678	337,656	351,493	353,107	326,522
TOTAL INTERGOVERNMENTAL	328,678	337,656	351,493	353,107	326,522
MISCELLANEOUS REVENUE					
36110 Interest on Investments	12,660	8,135	745	8,000	0
36130 Gain/Loss Investments	1,313	103	(747)	0	0
TOTAL MISCELLANEOUS REVENUE	13,973	8,238	(2)	8,000	0
OTHER SOURCES					
38110 From Gen. Fund/Ad Valorem	226,539	269,219	285,507	286,099	252,651
38891 Fund Balance Appropriated	0	0	0	0	0
TOTAL OTHER SOURCES	226,539	269,219	285,507	286,099	252,651
TOTAL RESOURCES	569,190	615,113	636,998	647,206	579,173

Appropriations Detail

Appropriations Detail — Account # 016-6189-5xx

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
OPERATING EXPENSES						
3110	Professional Services	30	0	38	0	13,200
4510	Insurance	675	3,925	2,500	4,000	3,925
4625	Repairs & Maintenance- Non Buil	0	0	0	0	34,235
4911	Advertising	0	0	0	0	0
4920	Other Current Charges-CDC	283,376	305,179	175	321,603	287,624
5450	Training	0	334	0	0	0
TOTAL OPERATING EXPENSES		284,081	309,438	2,713	325,603	338,984
DEBT SERVICE						
7113	Principal	16,486	17,373	9,034	18,307	19,292
7213	Interest	7,561	6,674	2,990	5,740	4,755
TOTAL DEBT SERVICE		24,047	24,047	12,024	24,047	24,047
OTHER USES						
9101	Transfer to General Fund	261,061	281,627	86,946	242,325	0
9910	Reserve for Future	0	0	0	55,231	216,142
TOTAL OTHER USES		261,061	281,627	86,946	297,556	216,142
TOTAL APPROPRIATIONS		569,189	615,112	101,683	647,206	579,173

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	325,603	338,984	13,381	4.11%
Debt Service	24,047	24,047	0	0.00%
Other Uses	297,556	216,142	(81,414)	-27.36%
TOTALS	647,206	579,173	(68,033)	-10.51%

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Jay Evans, 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:

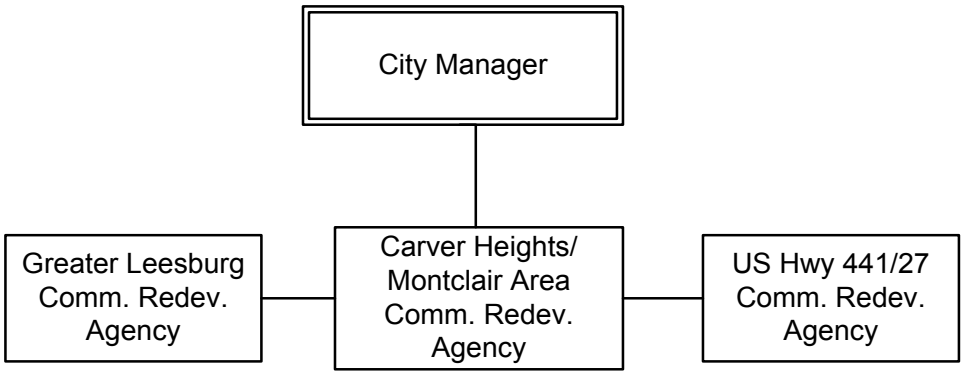
- Develop Senior Housing
- Develop infrastructure and pedestrian support (sidewalk) facilities
- Develop a comprehensive recreation program and facilities
- Commercial and single home development
- Develop gateways into the community

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

$ 292,051

Organization Chart:



Values & Goals

Value: Excellence in All We Do

Goals:
- Develop single family Housing
- Commercial Development
- Improve the Infrastructure

Value: Open, Accessible Government

Goals:
- Create various Community Redevelopment Agency (C.R.A.) advisory boards for redevelopment projects
- Create a C.R.A. business retention and expansion resource plan
- Develop a master plan through community partners for C.R.A. area park improvements

Value: Fiscal Responsibility

Goals:
- Acquire property for single-family home development
- Rehabilitate C.R.A. owned single-family residential unit
- Create Housing Rehabilitation Program
- Create Business Development Assistance Program
- Develop gateway improvement for communities within the C.R.A.

Major Accomplishments:
- Secured over a $1,000,000 loan from Wachovia Bank for implementation of redevelopment projects and programs
- Acquisition of (14) lots for single-family residential development
- Acquired office space for the Community Redevelopment Agency
- Conducted various charets (visionary planning sessions) with community stakeholders
- Marketed available properties
- Contributed over $200,000 toward Kristen Court/ Magnolia Townhomes loan repayment
- Assisted community development corporation with organized neighborhood meetings
- Assisted with business development committee meetings and informational sessions

Performance Measures:

	2007-08	2008-09	2009-10
Land Acquired (lots)	N/A	22	8
Community Meetings	N/A	12	15
Community Board Meetings	N/A	12	15
Cleanups	N/A	1	1
Charets (Visionary planning sessions)	N/A	3	5
Workshops/ Conferences	N/A	3	4

Personnel Schedule

Classification	2009	Change	2010	Amount
Community Redevelopment Coordinator	1.00	(1.00)	0.00	0
Total	**1.00**	**(1.00)**	**0.00**	**0**

Notes:
Moved to 6254- Housing & Economic Development in the General Fund

Revenue Sources and Appropriations

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
REVENUE SOURCES					
Intergovernmental Revenue	122,786	161,289	194,188	197,160	167,576
Miscellaneous Revenues	11,002	16,020	1,393	6,000	0
Other Sources	84,629	129,100	1,589,955	1,828,819	124,475
TOTAL REVENUE SOURCES	218,417	306,409	1,785,536	2,031,979	292,051
APPROPRIATIONS					
CRA	19,175	115,462	263,549	2,031,979	292,051
TOTAL APPROPRIATIONS	19,175	115,462	263,549	2,031,979	292,051

Revenue Detail

ACCOUNT 017-0000	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
INTERGOVERNMENTAL REVENUES					
33731 Lake County/Redevelopment	122,786	161,289	194,188	197,160	167,576
TOTAL INTERGOVERNMENTAL	122,786	161,289	194,188	197,160	167,576
MISCELLANEOUS REVENUES					
36110 Interest on Investments	9,890	10,505	2,447	6,000	0
36130 Gain/Loss Investments	1,112	515	(1,054)	0	0
36906 Miscellaneous Reibursement	0	5,000	0	0	0
TOTAL MISCELLANEOUS REVENUES	11,002	16,020	1,393	6,000	0
OTHER SOURCES					
38110 From Gen. Fund/Ad Valorem	84,629	129,100	158,077	159,747	124,475
38101 Debt Proceeds	0	0	1,431,878	1,500,000	0
38891 Fund Balance Appropriated	0	0	0	169,072	0
TOTAL OTHER SOURCES	84,629	129,100	1,589,955	1,828,819	124,475
TOTAL RESOURCES	218,417	306,409	1,785,536	2,031,979	292,051

Appropriations Detail

Account # 017-6190-559

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
1210	Regular Salaries & Wages	0	7,139	19,456	42,987	0
2110	FICA	0	710	1,464	3,070	0
221x	Retirement	0	700	1,962	4,335	0
23xx	Insurance	0	740	2,055	4,242	0
2410	Workers' Compensation	0	19	47	103	0
262x	Other Payroll Benefits	0	125	0	72	0
	TOTAL PERSONAL SERVICES	0	9,433	24,984	54,809	0
OPERATING EXPENSES						
3110	Professional Services	18,300	21,490	14,030	50,000	0
3410	Contract Services	0	7,725	6,043	10,000	7,351
4010	Travel	0	0	555	2,500	0
4110	Communication	0	344	612	1,800	1,200
4210	Postage	0	0	0	2,500	0
4310	Utilities	0	1,044	816	6,400	4,500
4510	Insurance	675	4,176	3,334	3,925	3,925
4620	Repairs & Maintenance/Building	0	0	1,250	0	1,500
4631	Repairs & Maint/Internal IS Maint	0	0	180	0	260
4710	Printing & Binding	0	0	125	6,000	1,000
4810	Promotional Activities	0	0	0	7,000	7,000
4911	Advertising-Other Ads	0	332	58	1,200	1,200
4920	Other Current Charges	200	175	175	0	0
5210	Operating Supplies	0	258	649	3,000	1,200
5230	Fuel Purchases	0	0	0	500	500
5410	Publications & Memberships	0	3,656	1,590	6,145	3,000
5450	Training	0	1,644	434	500	500
	TOTAL OPERATING EXPENSES	19,175	40,844	29,851	101,470	33,136
CAPITAL OUTLAY						
6110	Land Costs	0	65,185	6,796	630,700	0
6210	Buildings	0	0	42,272	0	0
6310	Improvements other than Bldgs	0	0	750	1,000,000	0
6410	Machinery & Equipment	0	0	0	5,000	0
	TOTAL CAPITAL OUTLAY	0	65,185	49,818	1,635,700	0
DEBT SERVICE						
7117	2008 Rev Note Principle	0	0	0	0	150,050
7217	2008 Rev Note Interest	0	0	0	0	53,220
7317	2008 Rev Note	0	0	40,000	0	0
	TOTAL DEBT SERVICE	0	0	40,000	0	203,270
OTHER USES						
9101	Transfer to General Fund	0	0	0	0	55,645
9910	Reserve for Future	0	0	0	0	0
9554	Transfer to Magnolia Townhomes	0	0	118,896	240,000	0
	TOTAL OTHER USES	0	0	118,896	240,000	55,645
TOTAL APPROPRIATIONS		19,175	115,462	263,549	2,031,979	292,051

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	54,809	0	(54,809)	-100.00%
Operating Expenses	101,470	33,136	(68,334)	-67.34%
Capital Outlay	1,635,700	0	(1,635,700)	-100.00%
Debt Service	0	203,270	203,270	100.00%
Other Uses	240,000	55,645	(184,355)	-76.81%
TOTALS	2,031,979	292,051	(1,739,928)	-85.63%

Significant Budget Changes:
Personnel Services decreased due to the Community Redevelopment Coordinator being moved from the Carver Heights/ Montclair Vicinity CRA to the housing department in the General Fund. The Carver Heights/ Montclair Vicinity CRA will be entering into an agreement with the General Fund to refund the expense which is reflected in Other Uses. Operating Expenses were decreased to match available revenues. The change in Debt Service reflects the payment of the CRA loan.

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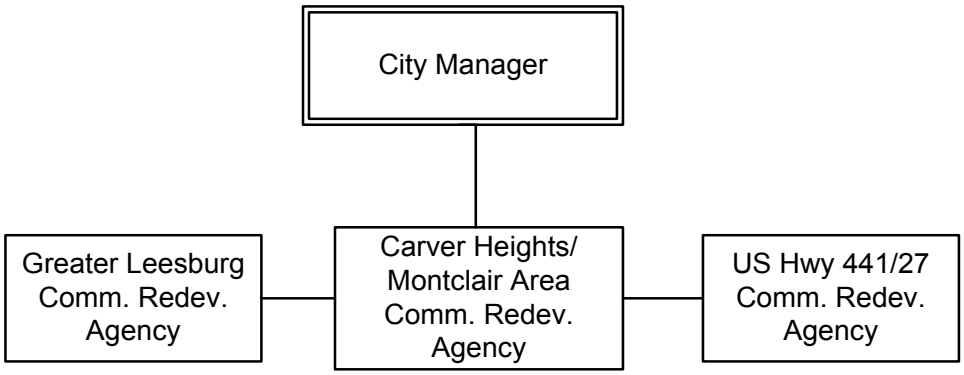
Jay Evans, City Manager

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

$ 966,367

Revenue Sources & Appropriations

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
REVENUE SOURCES					
Intergovernmental Revenue	406,608	657,981	661,512	668,492	541,511
Miscellaneous Revenue	24,970	33,800	2,482	18,000	0
Other Sources	280,252	527,335	789,090	541,635	424,856
TOTAL REVENUE SOURCES	711,830	1,219,116	1,453,084	1,228,127	966,367
APPROPRIATIONS					
Economic Development	46,441	34,559	229,625	1,228,127	966,367
TOTAL APPROPRIATIONS	46,441	34,559	229,625	1,228,127	966,367

Revenue Detail

ACCOUNT 018-0000	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
INTERGOVERNMENTAL REVENUES					
33731 Lake County/Redevelopment	406,608	657,981	661,512	668,492	541,511
TOTAL INTERGOVERNMENTAL	406,608	657,981	661,512	668,492	541,511
MISCELLANEOUS REVENUES					
36110 Interest on Investments	22,532	32,969	9,153	18,000	0
36130 Gain/Loss Investment	2,438	831	(6,671)	0	0
TOTAL MISCELLANEOUS	24,970	33,800	2,482	18,000	0
OTHER USES					
38110 From Gen. Fund/Ad Valorem	280,252	527,335	539,090	541,635	424,856
38401 Debt Proceeds	0	0	250,000	0	0
TOTAL OTHER USES	280,252	527,335	789,090	541,635	424,856
TOTAL RESOURCES	711,830	1,219,116	1,453,084	1,228,127	966,367

Appropriations Detail

Appropriations Detail — Account # 018-6191-559

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
OPERATING EXPENSES						
31xx	Professional Services	45,766	2,258	100,718	0	0
4510	Insurance	675	4,100	2,500	3,925	3,925
4911	Advertising	0	0	246	0	0
4920	Other Current Charges	0	0	175	0	0
TOTAL OPERATING EXPENSES		46,441	6,358	103,639	3,925	3,925
CAPITAL OUTLAY						
6110	Land Costs	0	0	0	0	0
6310	Improvements Other Than Bldgs	0	28,201	2,581	743,000	0
TOTAL CAPITAL OUTLAY		0	28,201	2,581	743,000	0
DEBT SERVICE						
7119	2009 Tl Rev Bonds Principal	0	0	0	0	185,000
7219	2009 Tl Rev Bonds Interest	0	0	0	0	715,000
7315	Issue Costs	0	0	123,405	0	14,487
TOTAL DEBT SERVICE		0	0	123,405	0	914,487
OTHER USES						
9910	Reserve for Future	0	0	0	481,202	47,955
TOTAL OTHER USES		0	0	0	481,202	47,955
TOTAL APPROPRIATIONS		46,441	34,559	229,625	1,228,127	966,367

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	3,925	3,925	0	0.00%
Capital Outlay	743,000	0	(743,000)	-100.00%
Debt Service	0	914,487	914,487	100.00%
Other Uses	481,202	47,955	(433,247)	-90.03%
TOTALS	1,228,127	966,367	(261,760)	-21.31%

Significant Budget Changes:
The CRA expects to refinance the Bond Anticipation Note (BAN) before the end of Fiscal Year 2009 by issuing bonds. Debt Service reflects the expected interest and principal payments for the bond issue in Fiscal Year 2010.

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William Chrisman, 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

$ 75,700

Revenue Sources & Appropriations

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
REVENUE SOURCES					
Fines & Forfeitures	34,662	134,009	34,016	0	0
Miscellaneous Revenues	5,488	2,784	349	0	0
Other Sources	99,987	0	0	59,800	75,700
TOTAL REVENUE SOURCES	140,137	136,793	34,365	59,800	75,700
APPROPRIATIONS					
Fines & Forfeitures	52,190	71,680	24,290	59,800	75,700
TOTAL APPROPRIATIONS	52,190	71,680	24,290	59,800	75,700

Revenue Detail

ACCOUNT 121-0000	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
FINES AND FORFEITURES					
35105 Criminal Fines & Forfeits	4,785	0	0	0	0
35106 Sale Forfeited Property	15,382	134,009	34,016	0	0
35107 Federal Forfeitures	14,495	0	0	0	0
TOTAL FINES AND FORFEITURES	34,662	134,009	34,016	0	0
MISCELLANEOUS REVENUES					
36103 Interest- Police Forfeiture	2,993	1,893	891	0	0
36105 Interest- Federal Forfeiture	2,495	891	0	0	0
36130 Change in Fair Value	0	0	(542)	0	0
TOTAL MISCELLANEOUS REVENUES	5,488	2,784	349	0	0
OTHER SOURCES					
38111 From General Fund	99,987	0	0	0	0
38891 Fund Balance Appropriated	0	0	0	59,800	75,700
TOTAL OTHER SOURCES	99,987	0	0	59,800	75,700
TOTAL RESOURCES	140,137	136,793	34,365	59,800	75,700

Police Forfeiture Fund

Appropriations Detail

Appropriations Detail — Account # 121-xxxx-xxx

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
OPERATING EXPENSES						
3xxx	Professional Services	0	0	21	1,000	0
4420	Capital Car Lease	0	0	4,687	14,000	14,000
4810	Promotional Activities	0	15,000	0	0	0
4981	Forfeiture Costs	25,176	26,442	19,539	0	0
5184	Minor Equip/Forfeiture	22,229	9,363	43	19,000	14,700
5210	Operating Supplies	0	1,250	0	0	0
TOTAL OPERATING EXPENSES		47,405	52,055	24,290	34,000	28,700
CAPITAL OUTLAY						
6480	Forfeiture Proceeds	4,785	0	0	25,800	47,000
6481	Federal Forfeiture Funds	0	19,625	0	0	0
TOTAL CAPITAL OUTLAY		4,785	19,625	0	25,800	47,000
OTHER USES						
9101	Transfer to General Fund	0	0	0	0	0
TOTAL OTHER USES		0	0	0	0	0
TOTAL APPROPRIATIONS		52,190	71,680	24,290	59,800	75,700

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	34,000	28,700	(5,300)	-15.59%
Capital Outlay	25,800	47,000	21,200	82.17%
Other Uses	0	0	0	0.00%
TOTALS	59,800	75,700	15,900	26.59%

Project Schedule

Number	Title		Funding Source	Amount
	Video Incident Capture System (10)		Forfeiture Funds	47,000
		TOTAL		47,000
			Forfeiture Funds	47,000
		TOTAL		47,000

William Chrisman, 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

$ 10,350

Police Education Receipts Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
REVENUE SOURCES					
Fines & Forfeitures	0	9,364	3,241	0	0
Miscellaneous Revenues	0	71	43	0	0
Other Sources	0	0	0	0	10,350
TOTAL REVENUE SOURCES	0	9,435	3,284	0	10,350
APPROPRIATIONS					
Police Education Receipts	0	3,071	3	0	10,350
TOTAL APPROPRIATIONS	0	3,071	3	0	10,350

Revenue Detail

ACCOUNT 122-0000	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
FINES AND FORFEITURES					
35103 Police Education - 2nd $	0	9,364	3,241	0	0
TOTAL FINES & FORFEITURES	0	9,364	3,241	0	0
MISCELLANEOUS REVENUES					
36110 Interest on Investments	0	71	92	0	0
36130 Change in Fair Value	0	0	(49)	0	0
TOTAL MISCELLANEOUS REVENUES	0	71	43	0	0
OTHER SOURCES					
38891 Fund Balance Appropriated	0	0	0	0	10,350
TOTAL OTHER SOURCES	0	0	0	0	10,350
TOTAL RESOURCES	0	9,435	3,284	0	10,350

Appropriations Detail

Appropriations Detail

Account # 122-xxxx-xxx

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
OPERATING EXPENSES					
3110 Professional Services	0	0	3	0	0
5470 2nd $ Training	0	3,071	0	0	10,350
TOTAL OPERATING EXPENSES	0	3,071	3	0	10,350
TOTAL APPROPRIATIONS	0	3,071	3	0	10,350

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	10,350	10,350	100.00%
TOTALS	0	10,350	10,350	100.00%

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Jerry Boop, CPA, CGFO, 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

$ 1,500,000

Revenue Sources & Appropriations

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
REVENUE SOURCES					
Taxes	1,672,965	1,623,035	624,811	1,580,679	1,500,000
Miscellaneous Revenue	11,165	10,300	250	0	0
TOTAL REVENUE SOURCES	1,684,130	1,633,335	625,061	1,580,679	1,500,000
APPROPRIATIONS					
Discretionary Sales Tax	1,102,201	1,916,660	644,234	1,580,679	1,500,000
TOTAL APPROPRIATIONS	1,102,201	1,916,660	644,234	1,580,679	1,500,000

Revenue Detail

ACCOUNT 132-0000	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
TAXES					
31261 Local Option Sales Tax	1,672,965	1,623,035	624,811	1,580,679	1,500,000
TOTAL TAXES	1,672,965	1,623,035	624,811	1,580,679	1,500,000
MISCELLANEOUS REVENUE					
36110 Interest on Investments	0	9,133	855	0	0
36130 Gain/Loss Investment	2,244	1,167	(605)	0	0
36161 Int. Local Option Sales Tax	7,967	0	0	0	0
36402 Gain-Sale of Fixed Assets	954	0	0	0	0
TOTAL MISCELLANEOUS REVENUE	11,165	10,300	250	0	0
TOTAL RESOURCES	1,684,130	1,633,335	625,061	1,580,679	1,500,000

Appropriations Detail

Appropriations Detail — Account # 132-xxxx-xxx

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
OPERATING EXPENSES					
3110 Professional Services	0	0	28	0	0
TOTAL OPERATING EXPENSES	0	0	28	0	0
OTHER USES					
9101 Transfer to General Fund	290,701	0	0	0	380,355
9121 Debt Service	606,240	1,625,700	564,010	1,580,679	1,119,645
9131 Transfer to Capital Project	205,260	290,960	80,196	0	0
TOTAL OTHER USES	1,102,201	1,916,660	644,206	1,580,679	1,500,000
TOTAL APPROPRIATIONS	1,102,201	1,916,660	644,234	1,580,679	1,500,000

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	0	0	0.00%
Other Uses	1,580,679	1,500,000	(80,679)	-5.10%
TOTALS	1,580,679	1,500,000	(80,679)	-5.10%

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William Chrisman, 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.

Total Department Budget

$ 4,790

Revenue Sources & Appropriations

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
REVENUE SOURCES					
Licenses & Permits	0	0	17,056	0	0
Miscellaneous Revenue	103,791	111,130	239	0	0
Other Sources	185,842	0	0	75,000	4,790
TOTAL REVENUE SOURCES	289,633	111,130	17,295	75,000	4,790
APPROPRIATIONS					
Operating Expenses	0	292,100	3,849	0	0
Capital Outlay	0	0	0	75,000	4,790
Other Uses	0	0	820	0	0
TOTAL APPROPRIATIONS	0	292,100	4,669	75,000	4,790

Revenue Detail

ACCOUNT 141-0000	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
LICENSES & PERMITS					
32402 Impact Fees	0	0	17,056	0	0
TOTAL LICENSES & PERMITS	0	0	17,056	0	0
MISCELLANEOUS REVENUE					
36101 Interest on Investments	5,506	4,018	482	0	0
36130 Gain/Loss Investment	660	247	(243)	0	0
36322 Police Impact Fees	97,625	106,865	0	0	0
TOTAL MISCELLANEOUS REVENUE	103,791	111,130	239	0	0
OTHER SOURCES					
38111 From General Fund	185,842	0	0	0	0
38891 Fund Balance Appropriated	0	0	0	75,000	4,790
TOTAL OTHER SOURCES	185,842	0	0	75,000	4,790
TOTAL RESOURCES	289,633	111,130	17,295	75,000	4,790

Appropriations Detail

Appropriations Detail — Account # 141-xxxx-xxx

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
OPERATING EXPENSES					
3110 Professional Services	0	0	14	0	0
5210 Operating Supplies	0	292,100	3,835	0	0
TOTAL OPERATING EXPENSES	0	292,100	3,849	0	0
CAPITAL OUTLAY					
6310 Improvements other than blds	0	0	0	75,000	0
6410 Machinery & Equipment	0	0	0	0	4,790
TOTAL CAPITAL OUTLAY	0	0	0	75,000	4,790
OTHER USES					
9115 Transfer to Building Fund	0	0	820	0	0
TOTAL OTHER USES	0	0	820	0	0
TOTAL APPROPRIATIONS	0	292,100	4,669	75,000	4,790

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	0	0	0.00%
Capital Outlay	75,000	4,790	(70,210)	-93.61%
Other Uses	0	0	0	0.00%
TOTALS	75,000	4,790	(70,210)	-93.61%

Project Schedule

Number	Title		Funding Source	Amount
	Speed Measuring Device (2)		Police Impact Fees	4,790
		TOTAL		4,790
			Police Impact Fees	4,790
		TOTAL		4,790

Dennis Sargent, 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.

Total Department Budget

$ 0

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
REVENUE SOURCES					
Licenses & Permits	0	0	12,257	0	0
Miscellaneous Revenue	71,348	94,277	(271)	0	0
Other Sources	106,255	0	0	0	0
TOTAL REVENUE SOURCES	177,603	94,277	11,986	0	0
APPROPRIATIONS					
Other Uses	385,407	0	807	0	0
TOTAL APPROPRIATIONS	385,407	0	807	0	0

Revenue Detail

ACCOUNT 142-0000	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
LICENSES & PERMITS					
32402 Impact Fees	0	0	12,257	0	0
TOTAL LICENSES & PERMITS	0	0	12,257	0	0
MISCELLANEOUS REVENUE					
36101 Interest on Investments	3,358	(1,771)	(471)	0	0
36130 Gain/Loss Investment	400	(67)	200	0	0
36322 Fire Impact Fees	67,590	96,115	0	0	0
TOTAL MISCELLANEOUS REVENUE	71,348	94,277	(271)	0	0
OTHER SOURCES					
38111 From General Fund	106,255	0	0	0	0
TOTAL OTHER SOURCES	106,255	0	0	0	0
TOTAL RESOURCES	177,603	94,277	11,986	0	0

Appropriations Detail

Appropriations Detail — Account # 142-xxxx-xxx

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
OPERATING EXPENSES					
3110 Professional Services	0	0	(13)	0	0
TOTAL OPERATING EXPENSES	0	0	(13)	0	0
OTHER USES					
9101 Transfer to General Fund	385,407	0	0	0	0
9115 Transfer to Building Fund	0	0	820	0	0
9160 Reserve for Future Use	0	0	0	0	0
TOTAL OTHER USES	385,407	0	820	0	0
TOTAL APPROPRIATIONS	385,407	0	807	0	0

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	0	0	0.00%
Other Uses	0	0	0	0.00%
TOTALS	0	0	0	0.00%

Appropriations Summary

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Bruce Ericson, CPRP, Director of Recreation & Parks

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.

Total Department Budget

$ 0

Revenue Sources & Appropriations

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
REVENUE SOURCES					
Licenses & Permits	0	0	11,778	0	0
Miscellaneous Revenue	97,393	142,616	1,024	0	0
Other Sources	235,975	0	0	0	0
TOTAL REVENUE SOURCES	333,368	142,616	12,802	0	0
APPROPRIATIONS					
Operating Expenses	0	0	53	0	0
Other Uses	22,069	13,648	24,585	0	0
TOTAL APPROPRIATIONS	22,069	13,648	24,638	0	0

Revenue Detail

ACCOUNT 143-0000	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
LICENSES & PERMITS					
32407 Impact Fees	0	0	11,778	0	0
TOTAL LICENSES & PERMITS	0	0	11,778	0	0
MISCELLANEOUS REVENUE					
36101 Interest on Investments	6,115	9,252	1,877	0	0
36130 Gain/Loss Investment	702	429	(853)	0	0
36327 Recreation Impact Fees	90,576	132,935	0	0	0
TOTAL MISCELLANEOUS REVENUE	97,393	142,616	1,024	0	0
OTHER SOURCES					
38111 From General Fund	235,975	0	0	0	0
38891 Fund Balance Appropriated	0	0	0	0	0
TOTAL OTHER SOURCES	235,975	0	0	0	0
TOTAL RESOURCES	333,368	142,616	12,802	0	0

Appropriations Detail

Appropriations Detail — Account # 143-xxxx-xxx

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
OPERATING EXPENSES					
3110 Professional Services	0	0	53	0	0
TOTAL OPERATING EXPENSES	0	0	53	0	0
OTHER USES					
9115 Transfer to Building Fund	0	0	660	0	0
9131 Transfer to Capital Projects	22,069	13,648	23,925	0	0
TOTAL OTHER USES	22,069	13,648	24,585	0	0
TOTAL APPROPRIATIONS	22,069	13,648	24,638	0	0

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	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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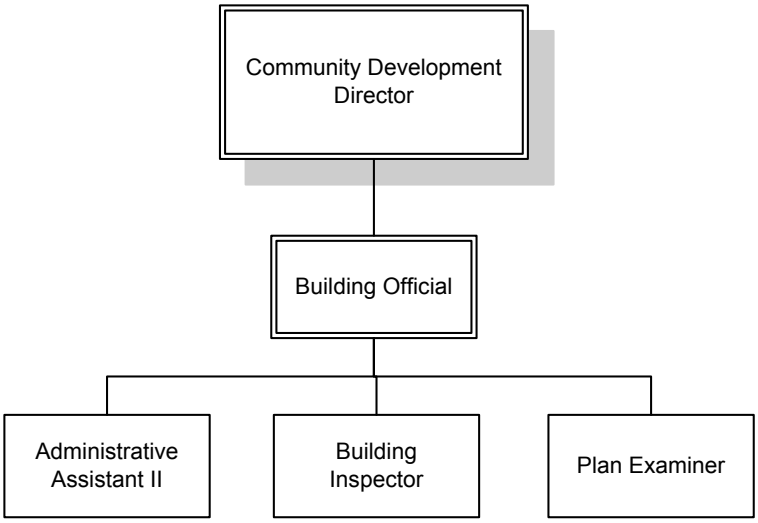
Bill Wiley, Community Development Director

Building Permits Fund

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

Organizational Chart



Building Permits Fund

Description

Total Department Budget

$ 447,100

Revenue Sources & Appropriations

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
REVENUE SOURCES					
Licenses & Permits	601,713	638,432	204,323	850,000	430,000
Miscellaneous Revenue	0	44,022	3,967	30,000	8,000
Intergovernmental Reveune	36,776	2,077	7,496	1,000	0
Other Sources	501,764	0	20,907	0	9,100
TOTAL REVENUE SOURCES	1,140,253	684,531	236,693	881,000	447,100
APPROPRIATIONS					
Building Permits	1,110,610	724,503	287,882	881,000	447,100
TOTAL APPROPRIATIONS	1,110,610	724,503	287,882	881,000	447,100

Revenue Detail

ACCOUNT 151-0000	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
LICENSES & PERMITS					
32201 Building Permits	409,622	448,349	141,832	595,000	300,000
32901 Plumbing Permits	48,601	42,127	11,604	55,000	25,000
32902 Electric Permits	71,695	76,346	18,840	85,000	40,000
32903 Gas Permits	21,134	23,630	5,099	40,000	11,000
32905 Mechanical Permits	42,268	40,847	25,067	70,000	50,000
32908 Sign Permits	8,393	7,133	1,881	5,000	4,000
TOTAL LICENSES & PERMITS	601,713	638,432	204,323	850,000	430,000
INTERGOVERNMENTAL REVENUE					
33844 Impact Collect Fee/ County	0	44,022	3,967	30,000	8,000
TOTAL INTERGOVERNMENTAL REVENUE	0	44,022	3,967	30,000	8,000
MISCELLANEOUS REVENUE					
36110 Interest on Investments	6,376	1,878	(176)	1,000	0
36130 Gain/ Loss Investments	724	195	153	0	0
36403 Sale of Furniture/Equipment	0	0	6,755	0	0
36906 Miscellaneous Reimbursement	29,674	0	764	0	0
36908 Cash Over and Short	2	4	0	0	0
TOTAL MISCELLANEOUS REVENUE	36,776	2,077	7,496	1,000	0
NON OPERATING REVENUE					
38111 From General Fund	501,764	0	16,547	0	0
3824x Impact Administration Fee	0	0	4,360	0	9,100
38891 Fund Balance Appropriated	0	0	0	0	0
TOTAL OTHER SOURCES	501,764	0	20,907	0	9,100
TOTAL RESOURCES	1,140,253	684,531	236,693	881,000	447,100

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 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
- Refined the utilization of the online permit tracking system in HTE NaviLine
- Revised staffing levels to reflect the downturn in building related activities due to the economy

Performance Measures:

	2007-08	2008-09	2009-10
Permits issued:	2,308	2,200	1,800
Commercial	50	45	25
Residential	132	130	70
Mobile home	2	2	2
Miscellaneous	2,100	2,005	1,300
Demolition: Residential	8	8	15
Commercial	16	10	20
Value of construction:			
Commercial	50,000,000	50,000,000	20,000,000
Residential	32,516,282	30,000,000	16,000,000
Total construction value	82,516,282	80,000,000	36,000,000

Personnel Schedule

Classification	2009	Change	2010	Amount
Administrative Assistant II	1.00	0.00	1.00	29,078
Building Inspector II	3.00	(2.00)	1.00	49,171
Building Official	1.00	0.00	1.00	76,482
Community Development Director[1]	0.50	(0.20)	0.30	23,799
Plans Examiner II	1.00	0.00	1.00	58,428
Total	**6.50**	**(2.20)**	**4.30**	**236,958**

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

Appropriations Detail

Account # 151-xxxx-xxx

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	515,389	383,223	160,183	350,192	236,958
1310	Temporary Labor	0	0	0	0	0
1410	Overtime	2,043	637	432	1,000	0
15xx	Bonuses/Incentives	1,313	934	0	0	0
2110	FICA	38,348	28,521	11,893	24,749	16,579
221x	Retirement	56,985	42,363	13,607	35,317	17,544
23xx	Insurance	65,327	50,256	17,407	43,510	28,256
2410	Workers' Compensation	19,159	8,688	2,824	5,722	3,415
26xx	Other Payroll Benefits	5,575	1,645	78	207	982
	TOTAL PERSONAL SERVICES	704,139	516,267	206,424	460,697	303,734
OPERATING EXPENSES						
3110	Professional Services	1,695	0	(17)	0	0
3410	Contract Services	498	0	0	0	0
4010	Travel	3,531	769	315	2,858	1,500
4110	Communication	6,068	5,154	1,847	5,000	4,000
4210	Postage	189	89	28	100	100
4310	Utilities	3,440	3,596	1,220	2,400	8,032
4410	Rentals	103,874	79,008	35,761	71,731	20,000
4415	Internal Fleet Lease	14,126	12,744	5,391	12,355	7,636
4510	Insurance	5,940	5,780	3,484	6,304	2,714
461x	Repairs & Maintenance- Vehicles	11,187	8,547	2,860	6,600	3,960
462x	Repairs & Maintenance- Building	616	0	0	0	0
4625	Repairs & Maintenance-Non-Building	2,849	0	0	0	0
463x	Repairs & Maintenance- Equipment	4,588	10,340	1,305	3,270	3,900
4710	Printing & Binding	316	477	0	300	300
4920	Other Current Charges	5,011	5,936	4,008	0	0
496x	General Administrative	114,394	49,190	19,218	51,366	31,536
5110	Office Supplies	5,050	0	0	0	0
5180	Minor Furniture/Equipment	14,305	0	0	250	250
5210	Operating Supplies	8,738	2,672	940	4,000	2,000
5215	Uniforms	2,243	1,935	401	1,000	750
5230	Fuel Purchases	14,897	13,643	4,123	15,000	9,000
5410	Publications & Memberships	841	3,382	536	1,500	1,000
5440	Education	500	4,500	38	0	0
5450	Training	1,605	474	0	1,500	2,750
	TOTAL OPERATING EXPENSES	326,501	208,236	81,458	185,534	99,428
CAPITAL OUTLAY						
6310	Improvement other than Bldgs	79,970	0	0	0	0
	TOTAL CAPITAL OUTLAY	79,970	0	0	0	0
OTHER USES						
9160	Reserve/ Future Capital	0	0	0	234,769	43,938
	TOTAL OTHER USES	0	0	0	234,769	43,938
TOTAL APPROPRIATIONS		1,110,610	724,503	287,882	881,000	447,100

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	460,697	303,734	(156,963)	-34.07%
Operating Expenses	185,534	99,428	(86,106)	-46.41%
Capital Outlay	0	0	0	0.00%
Other Uses	234,769	43,938	(190,831)	-81.28%
TOTALS	881,000	447,100	(433,900)	-49.25%

Significant Budget Changes:
Personal Services reflects the elimination of two building inspectors. The change in Operating Expenses is attributable to the reduction in rental expense due to moving from the SunTrust building on Citizens Blvd. and into the Leesburg Municipal Services Center.

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Jerry Boop, CPA, CGFO, Finance Director

Debt Service Fund

Description

The Debt Service Fund is used to record debt service payments for general government (non-utility) debt. Those portions of the amount received by the City from the Local Government Half-Cent Sales Tax Program which is necessary to fund the amount of the periodic installments of principal and interest on the Refunding and Capital Improvement Bonds, Series 1999, which become due during a particular fiscal year, are deposited directly to the debt service fund.

Debt service associated with the Refunding and Capital Improvement Revenue Bonds, Series 1999, is funded by a pledge of the local government half cent sales tax and the guaranteed portion of state revenue sharing. Debt service payments are recorded as expenditures in the debt service fund. The 1999 bonds are fully registered bonds in denominations of $5,000 each. Debt service requirements associated with the 1999 bonds as of September 30, 2006 are as follows:

Issue	Year	Principal	Interest	Total
Refunding and Capital Improvement	2009	165,000	334,796	499,796
Revenue Bonds, Series 1999	2010	175,000	326,876	501,876
Original Issue Amount: $7,345,000	2011	185,000	318,126	503,126
Original Issue Date: August 1, 1999	2012	195,000	308,691	503,691
Final Maturity: October 1, 2029	2013	205,000	298,698	503,698
Interest Rate: 3.65% - 5.5%	2014	215,000	288,038	503,038
	2015	225,000	276,750	501,750
	2016	235,000	264,825	499,825
	2017	250,000	251,900	501,900
	2018	265,000	238,150	503,150
	2019	280,000	223,575	503,575
	2020	295,000	208,175	503,175
	2021	310,000	191,950	501,950
	2022	325,000	174,900	499,900
	2023	345,000	157,025	502,025
	2024	365,000	138,050	503,050
	2025	385,000	117,975	502,975
	2026	405,000	96,800	501,800
	2027	430,000	74,525	504,525
	2028	450,000	50,875	500,875
	2029	475,000	26,125	501,125
	TOTAL	6,180,000	4,366,825	10,546,825

Total Department Budget

$ 1,621,521

Description

Description

Debt service associated with the Capital Improvement Revenue Bonds, Series 2004, is funded by a pledge of sales tax, the guaranteed entitlement, the public service tax, and investment income. The lien on sales tax and guaranteed entitlement is subordinate to the series 1999 Bonds. Debt service payments are recorded as expenditures in the debt service fund. The 2004 bonds are fully registered bonds in denominations of $5,000 each. Debt service requirements associated with the 2004 bonds as of September 30, 2006 are as follows:

Issue	Year	Principal	Interest	Total
Capital Improvement Revenue	2009	350,000	771,020	1,121,020
Bonds, Series 2004	2010	360,000	759,645	1,119,645
Original Issue Amount: $17,110,000	2011	370,000	748,485	1,118,485
Original Issue Date: July 21, 2004	2012	385,000	736,460	1,121,460
Final Maturity: October 1, 2034	2013	400,000	723,370	1,123,370
Interest Rate: 2.5% - 5%	2014	415,000	708,370	1,123,370
	2015	430,000	692,808	1,122,808
	2016	445,000	675,607	1,120,607
	2017	465,000	657,808	1,122,808
	2018	480,000	638,743	1,118,742
	2019	505,000	617,142	1,122,142
	2020	525,000	595,175	1,120,175
	2021	555,000	567,613	1,122,612
	2022	580,000	538,475	1,118,475
	2023	615,000	508,025	1,123,025
	2024	645,000	475,737	1,120,738
	2025	680,000	441,875	1,121,875
	2026	715,000	406,175	1,121,175
	2027	750,000	368,637	1,118,637
	2028	790,000	329,262	1,119,263
	2029	830,000	291,737	1,121,737
	2030	870,000	252,313	1,122,313
	2031	915,000	206,638	1,121,638
	2032	960,000	158,600	1,118,600
	2033	1,015,000	108,200	1,123,200
	2034	1,065,000	54,913	1,119,913
	TOTAL	16,115,000	13,032,833	29,147,833

Revenue Sources & Appropriations

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
REVENUE SOURCES					
Other Sources	1,625,705	1,626,449	811,408	1,622,816	1,621,521
TOTAL REVENUE SOURCES	1,625,705	1,626,449	811,408	1,622,816	1,621,521
APPROPRIATIONS					
Debt Service	1,610,704	1,611,035	1,464	1,622,816	1,621,521
TOTAL APPROPRIATIONS	1,610,704	1,611,035	1,464	1,622,816	1,621,521

Revenue Detail

ACCOUNT 021-0000		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
OTHER SOURCES						
38111	From General Fund	1,019,465	749	0	42,137	501,876
38191	From Discretionary Tax	606,240	1,625,700	811,408	1,580,679	1,119,645
38891	Fund Balance Appropriated	0	0	0	0	0
TOTAL OTHER SOURCES		1,625,705	1,626,449	811,408	1,622,816	1,621,521
TOTAL RESOURCES		1,625,705	1,626,449	811,408	1,622,816	1,621,521

Appropriations Detail

Account # 021-1326-517

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
DEBT SERVICE						
71xx	Principal Payments	470,000	485,000	0	500,000	535,000
7210	Interest Payments	1,139,115	1,123,696	0	334,796	326,876
7212	Interest-2004 Bonds	0	0	0	771,020	759,645
7310	Reserve Requirement	0	0	0	15,000	0
7311	Fees	1,589	2,339	1,464	2,000	0
7312	Reserve-2004 Bonds	0	0	0	0	0
TOTAL DEBT SERVICE		1,610,704	1,611,035	1,464	1,622,816	1,621,521
TOTAL APPROPRIATIONS		1,610,704	1,611,035	1,464	1,622,816	1,621,521

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Debt Services	1,622,816	1,621,521	(1,295)	-0.08%
TOTALS	1,622,816	1,621,521	(1,295)	-0.08%

CAPITAL PROJECTS FUND

Capital Projects Fund

Description

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. Capital Projects must be reviewed and approved by the City Commission prior to the expenditure of any funds.

Included in this budget are projects for the Airport totaling $1,617,000, which includes the overlay of Runway 3/21 and Taxiways B, J, and K, and conducting the Obstruction Survey for Runway 13/31. There is $643,790 proposed for Public Works projects including Road Resurfacing, new sidewalks in Stock Subdivision, Childs Street road rebuild, and curb rebuilds.

Total Department Budget

$ 2,260,790

Revenue Sources & Appropriations

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
REVENUE SOURCES					
Taxes	0	0	0	0	606,593
Intergovernmental Revenue	2,800,459	4,309,131	347,627	3,627,361	1,314,075
Charges for Services	42,103	0	19,715	0	0
Miscellaneous Revenue	473,461	58,855	10,836	0	0
Other Sources	227,329	708,328	104,121	819,509	340,122
TOTAL REVENUE SOURCES	3,543,352	5,076,314	482,299	4,446,870	2,260,790
APPROPRIATIONS					
Airport	2,026,967	4,042,136	455,402	3,720,370	1,617,000
Public Works	3,191,795	620,961	51,703	681,500	643,790
Library	2,470,071	(6,267)	13,055	0	0
Recreation	1,646,563	1,466,149	102,781	45,000	0
TOTAL APPROPRIATIONS	9,335,396	6,122,979	622,941	4,446,870	2,260,790

Revenue Detail

ACCOUNT 031-0000	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
TAXES					
31261 Local Option Sales Tax	0	0	0	0	606,593
TOTAL TAXES	0	0	0	0	606,593
INTERGOVERNMENTAL REVENUE					
33119 Federal Grant - CDBG	406,598	98,184	0	0	0
33142 Federal Grant - Airport	930,917	3,075,437	167,540	3,534,352	111,150
33442 State Grant - Airport	563,394	705,214	160,448	93,009	1,202,925
33449 Joint Participation Agmt	570,000	0	0	0	0
33471 New Library Facility	150,000	200,000	0	0	0
33472 Fountain Park	0	10,361	19,639	0	0
33743 Lake County	14,550	19,935	0	0	0
33771 New Library Facility	150,000	200,000	0	0	0
33772 Dog Park	15,000	0	0	0	0
TOTAL INTERGOVERNMENTAL	2,800,459	4,309,131	347,627	3,627,361	1,314,075
CHARGES FOR SERVICES					
34120 Fuel Surcharge	0	0	19,715	0	0
34491 School Board Contribution	42,103	0	0	0	0
TOTAL CHARGES FOR SERVICES	42,103	0	19,715	0	0
MISCELLANEOUS REVENUE					
36110 Interest on Investments	(46,301)	(1,479)	(828)	0	0
36110 Bond Funds	187,280	57,847	11,682	0	0
36130 Gain/Loss Investments	(4,026)	183	(18)	0	0
36161 Int.-Local Opt.Sales Tax	13,042	0	0	0	0
36609 Contributions/Donations	323,466	0	0	0	0
36906 Miscellaneous Reimbursement	0	2,304	0	0	0
TOTAL MISCELLANEOUS	473,461	58,855	10,836	0	0
OTHER SOURCES					
38111 From General Fund	0	403,720	0	819,509	40,122
38114 Recreation	22,069	13,648	23,925	0	0
38412 Reallocated Bond Proceeds	0	0	0	0	300,000
38191 From Discretionary Tax	205,260	290,960	80,196	0	0
TOTAL OTHER SOURCES	227,329	708,328	104,121	819,509	340,122
TOTAL RESOURCES	3,543,352	5,076,314	482,299	4,446,870	2,260,790

Appropriations Detail

Account # 031-xxxx-xxx

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
AIRPORT (1821-542)					
OPERATING EXPENSES					
3110 Professional Services	509,745	135	249,025	0	0
3130 Engineering Services	628,337	640,770	0	0	117,000
4210 Postage	49	0	0	0	0
4911 Advertising- Other Ads	0	165	0	0	0
4920 Other Current Charges	385	0	0	0	0
TOTAL OPERATING EXPENSES	1,138,516	641,070	249,025	0	117,000
CAPITAL OUTLAY					
6110 Land	0	69,713	0	0	0
6210 Buildings	738,524	0	0	0	0
6310 Improvements Other Than Bldgs	149,927	3,331,353	206,377	3,720,370	1,500,000
TOTAL CAPITAL OUTLAY	888,451	3,401,066	206,377	3,720,370	1,500,000
TOTAL AIRPORT	2,026,967	4,042,136	455,402	3,720,370	1,617,000
PUBLIC WORKS					
FLEET (5110-519)					
CAPITAL OUTLAY					
6310 Improvements Other Than Bldgs	0	0	5,808	60,000	0
TOTAL CAPITAL OUTLAY	0	0	5,808	60,000	0
TOTAL FLEET	0	0	5,808	60,000	0
STREET MAINTENANCE (5112-541)					
PERSONAL SERVICES					
1210 Regular Salaries & Wages	0	219	0	0	0
2110 FICA	0	15	0	0	0
2210 Retirement	0	26	0	0	0
23xx Insurance	0	20	0	0	0
2410 Workers' Compensation	0	8	0	0	0
TOTAL PERSONAL SERVICES	0	288	0	0	0
OPERATING EXPENSES					
3110 Professional Services	9,708	75	0	0	0
3130 Engineering Services	7,033	0	0	0	0
TOTAL OPERATING EXPENSES	16,741	75	0	0	0
CAPITAL OUTLAY					
6110 Land Costs	207,475	33,110	0	0	0
6310 Improvements Other Than Bldgs	1,074,678	571,529	42,320	621,500	643,790
TOTAL CAPITAL OUTLAY	1,282,153	604,639	42,320	621,500	643,790
TOTAL STREET MAINTENANCE	1,298,894	605,002	42,320	621,500	643,790

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

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PUBLIC WORKS (CONT.)					
FACILITY MAINTENANCE (5193-519)					
PERSONAL SERVICES					
1210 Regular Salaries & Wages	3,699	414	2,159	0	0
2110 FICA	274	29	153	0	0
221x Retirement	444	50	218	0	0
23xx Insurance	499	37	190	0	0
2410 Workers' Compensation	104	16	57	0	0
TOTAL PERSONAL SERVICES	5,020	546	2,777	0	0
OPERATING EXPENSES					
3110 Professional Services	6,149	0	798	0	0
3130 Engineering Services	17,000	9,040	0	0	0
TOTAL OPERATING EXPENSES	23,149	9,040	798	0	0
CAPITAL OUTLAY					
6110 Land	63,327	0	0	0	0
6210 Buildings	136,992	13,020	0	0	0
6310 Improve Other Than Bldgs	1,509,765	(6,647)	0	0	0
6410 Machinery & Equipment	154,648	0	0	0	0
TOTAL CAPITAL OUTLAY	1,864,732	6,373	0	0	0
TOTAL FACILITY MAINTENANCE	1,892,901	15,959	3,575	0	0
LIBRARY (7111-571)					
PERSONAL SERVICES					
1210 Regular Salaries & Wages	7,699	3,397	0	0	0
2110 FICA	614	240	0	0	0
221x Retirement	924	408	0	0	0
23xx Insurance	678	303	0	0	0
2410 Workers' Compensation	438	134	0	0	0
TOTAL PERSONAL SERVICES	10,353	4,482	0	0	0
OPERATING EXPENSES					
3110 Professional Services	27,912	764	0	0	0
3130 Engineering Services	1,293	0	0	0	0
5180 Minor Furniture/ Equipment	0	0	7,187	0	0
5210 Operating Supplies	0	5	0	0	0
TOTAL OPERATING EXPENSES	29,205	769	7,187	0	0
CAPITAL OUTLAY					
6210 Buildings	2,406,026	(11,518)	0	0	0
6310 Improvements Other Than Bldgs	2,171	0	0	0	0
6410 Machinery & Equipment	22,316	0	5,868	0	0
TOTAL CAPITAL OUTLAY	2,430,513	(11,518)	5,868	0	0
TOTAL LIBRARY	2,470,071	(6,267)	13,055	0	0

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

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
RECREATION					
SWIMMING POOLS (8122-572)					
CAPITAL OUTLAY					
6310 Improve Other Than Bldgs	0	0	0	45,000	0
TOTAL CAPITAL OUTLAY	0	0	0	45,000	0
TOTAL SWIMMING POOLS	0	0	0	45,000	0
COMMUNITY FACILITIES (8123-572)					
PERSONAL SERVICES					
1210 Regular Salaries & Wages	0	223	0	0	0
2110 FICA	0	16	0	0	0
2210 Retirement	0	27	0	0	0
23xx Insurance	0	20	0	0	0
2410 Workers' Compensation	0	8	0	0	0
TOTAL PERSONAL SERVICES	0	294	0	0	0
OPERATING EXPENSES					
4620 Repairs & Maintenance- Buildings	0	1,096	0	0	0
TOTAL OPERATING EXPENSES	0	1,096	0	0	0
CAPITAL OUTLAY					
6210 Buildings	0	4,728	0	0	0
TOTAL CAPITAL OUTLAY	0	4,728	0	0	0
TOTAL COMMUNITY FACILITIES	0	6,118	0	0	0
PUBLIC PARKS (8124-572)					
PERSONAL SERVICES					
1210 Regular Salaries & Wages	0	734	1,747	0	0
2110 FICA	0	52	122	0	0
2210 Retirement	0	83	176	0	0
23xx Insurance	0	66	153	0	0
2410 Workers' Compensation	0	30	49	0	0
TOTAL PERSONAL SERVICES	0	965	2,247	0	0
OPERATING EXPENSES					
3110 Professional Services	525	195	90	0	0
3130 Engineering Services	0	43,525	91,586	0	0
4911 Advertising- Other Ads	18	0	0	0	0
TOTAL OPERATING EXPENSES	543	43,720	91,676	0	0
CAPITAL OUTLAY					
6310 Improve Other Than Bldgs	167,496	30,095	8,048	0	0
TOTAL CAPITAL OUTLAY	167,496	30,095	8,048	0	0
TOTAL PUBLIC PARKS	168,039	74,780	101,971	0	0

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

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
RECREATION (CONT.)					
ATHLETIC FIELDS (8125-572)					
PERSONAL SERVICES					
1210 Regular Salaries & Wages	7,760	22,560	0	0	0
2110 FICA	617	1,603	0	0	0
2210 Retirement	931	2,707	0	0	0
23xx Insurance	705	2,087	0	0	0
2410 Workers' Compensation	443	836	0	0	0
TOTAL PERSONAL SERVICES	10,456	29,793	0	0	0
OPERATING EXPENSES					
3130 Engineering Services	30,668	23,234	0	0	0
4499 Allocated Equipment Rental	0	260	0	0	0
4911 Advertising- Other Ads	591	0	0	0	0
TOTAL OPERATING EXPENSES	31,259	23,494	0	0	0
CAPITAL OUTLAY					
6210 Buildings	1,351,755	1,331,964	810	0	0
6310 Improve Other Than Bldgs	81,589	0	0	0	0
6410 Machinery & Equipment	3,465	0	0	0	0
TOTAL CAPITAL OUTLAY	1,436,809	1,331,964	810	0	0
TOTAL ATHLETIC FIELDS	1,478,524	1,385,251	810	0	0
TOTAL CAPITAL PROJECTS	9,335,396	6,122,979	622,941	4,446,870	2,260,790

Project Schedule

Title	Funding Source	Amount
Airport		
Overlay RW 3/21 & Taxiways B,J,K (1,500,000)	State Grant	1,200,000
	Reallocated Bond Funds	300,000
Obstruction Survey (117,000)	Federal Grant	111,150
	State Grant	2,925
	Governmental Revenue	2,925
Subtotal Airport		1,617,000
Public Works		
Sidewalks (New)- Stock Subdivision (100,000)	Governmental Revenue	37,197
	Gas Tax	62,803
Road Resurfacing	Gas Tax	400,000
Road Rebuilds- Childs Street	Gas Tax	80,000
Curb Rebuilds	Gas Tax	63,790
Subtotal Public Works		643,790
TOTAL		2,260,790
Source of Funds		
	Governmental Revenue	40,122
	State Grant	1,202,925
	Federal Grant	111,150
	Gas Tax	606,593
	Reallocated Bond Funds	300,000
TOTAL		2,260,790

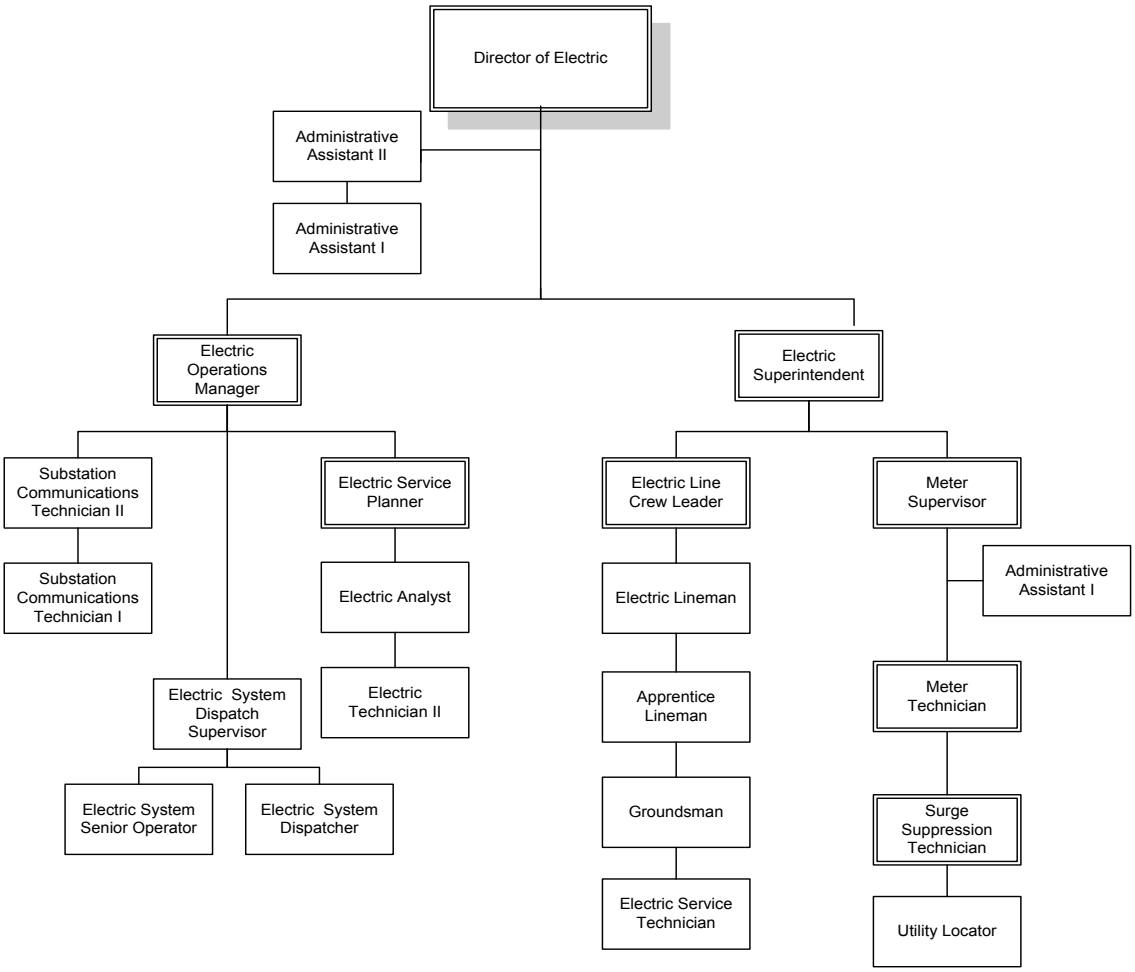
Paul Kalv, Director of Electric

The Electric Department 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



Organization

Total Department Budget

$ 70,379,738

Electric System Description

Electric System Description

The City of Leesburg electric system consists of 5 distribution substations and 389.12 miles of 13.2kv distribution lines, of which 37% are underground circuits, serving approximately 22,000 customers. The City of Leesburg purchases power from the Florida Municipal Power Agency (FMPA) as an all-requirements member. FMPA was created pursuant to Florida Statutes Chapter 163, Parts I and II ("The Interlocal Act" and "The Joint Power Act") which, among other things, provides a means for Florida municipal corporations to cooperate with each other to provide for their present and future energy needs. The agreement remains in effect until October 1, 2020, with two optional successive ten-year renewal periods. The power rates that FMPA charges the City are subject to a majority vote of the FMPA Board of Directors. The City has limited oversight authority.

The City operates no generation facilities, but owns an undivided 0.8244% interest in and generation entitlement share to Crystal River Number 3, a nuclear steam electric generating unit. Florida Progress– Florida (formerly known as Florida Power Corporation) owns 90% of the unit and is responsible for the operation of the plant. The City acquired its share of the facilities in 1975. Non-operating owners are entitled to energy output of the unit based upon their respective generation entitlement share. Operation costs are paid monthly in proportion to the entitlement share. Nuclear fuel payments are required of participants in advance.

The City, through FMPA, negotiated an agreement with Florida Power and Light Corporation guaranteeing the City the right to purchase up to 1.716 megawatts of generating capacity from the St. Lucie Number 2 nuclear generating plant. This plant became operational in 1984.

The Public Service Commission approved a territorial agreement with Florida Power Corporation in May 1982 and with Sumter Electric Cooperative in May 1991. The City of Leesburg entered into a franchise agreement, effective November 1, 1983, with the City of Fruitland Park to provide electric and gas services for 25 years and the right for the City of Fruitland Park to purchase the distribution system in 2008.

Budget Summary – Operating Statement

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
OPERATING REVENUE					
Charges For Services	60,076,812	69,371,132	35,103,700	74,888,133	68,368,510
Non Operating Revenue	785,464	931,501	256,445	505,000	810,028
TOTAL OPERATING REVENUE	60,862,276	70,302,633	35,360,145	75,393,133	69,178,538
OPERATING APPROPRIATIONS					
Generation	1,916,468	2,673,756	1,354,384	3,863,939	2,975,818
St. Lucie	787,147	938,487	342,069	881,108	880,000
Purchase Power	38,959,222	46,648,216	24,079,727	50,049,495	42,736,177
Administration	3,473,143	3,388,469	1,688,631	3,249,804	3,194,922
Distribution	3,692,663	3,895,547	1,586,919	5,123,889	4,416,365
Traffic Light Operations	78,287	0	0	0	0
Other Operating Expenses	4,950,184	5,078,754	2,221,507	4,298,067	4,487,044
TOTAL APPROPRIATIONS	(53,857,114)	(62,623,229)	(31,273,237)	(67,466,302)	(58,690,326)
NET INCOME FROM OPERATIONS	7,005,162	7,679,404	4,086,908	7,926,831	10,488,212
Non-Operating Revenue	548,372	4,525	0	0	0
Non-Operating Appropriations	(624,566)	(1,458,389)	(1,067,158)	(2,820,164)	(2,750,292)
NET OTHER INCOME	(76,194)	(1,453,864)	(1,067,158)	(2,820,164)	(2,750,292)
NET INCOME BEFORE TRANSFERS	6,928,968	6,225,540	3,019,750	5,106,667	7,737,920
Transfers to other funds	(6,577,122)	(5,728,627)	(2,806,940)	(5,666,667)	(5,666,000)
NET INCOME AFTER TRANSFERS	351,846	496,913	212,810	(560,000)	2,071,920
Other Sources	223,532	617,632	86,597	560,000	1,201,200
Capital Projects	(3)	0	(4,860)	0	(2,642,754)
NET OTHER SOURCES	223,529	617,632	81,737	560,000	(1,441,554)
UNAPPROPRIATED BALANCE	575,375	1,114,545	294,547	0	630,366

Revenue Detail

ACCOUNT 041-0000	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
INTERGOVERNMENTAL REVENUE					
33100 Federal Grant	5,922	4,525	0	0	0
33449 Joint Participation Agmt	542,450	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUE	548,372	4,525	0	0	0
CHARGES FOR SERVICES					
34311 Residential	27,542,314	31,165,325	15,105,646	35,218,705	30,373,033
34312 Commercial Non Demand	7,522,829	8,658,463	4,146,715	9,625,500	8,498,926
34313 Commercial Demand	21,481,239	25,400,714	13,662,928	25,841,140	25,234,288
34314 Public Lighting	623,382	738,114	398,511	695,363	801,087
34315 Public Authority (Fruitland Park)	167,224	195,404	108,153	182,443	210,907
34316 Municipal Non Demand	616,681	674,981	325,239	777,170	622,140
34317 Municipal Demand	1,184,679	1,532,312	775,478	1,576,419	1,512,993
34905 Penalties	540,874	605,739	369,236	594,549	721,371
34910 Misc Operating Revenue	13,330	16,446	9,510	14,862	17,944
34915 Pole Rentals	101,894	105,500	82,529	100,000	109,246
34918 Misc Service Revenue	283,649	278,730	120,009	261,982	266,564
34919 Area Lights - Initial Fee	0	0	11	0	11
34990 Cash Over & Short	(1,283)	(596)	(265)	0	0
TOTAL CHARGES FOR SERVICES	60,076,812	69,371,132	35,103,700	74,888,133	68,368,510
MISCELLANEOUS REVENUES					
36110 Interest on Investments	389,517	674,231	229,173	275,000	600,000
36111 Misc Interest Income	18,182	10,509	2,145	10,000	5,359
36130 Gain/Loss Investments	64,951	(4,345)	(14,704)	0	12,069
36162 Bond Funds	1	0	0	0	0
36402 Gain From Sale of Fixed Assets	0	29,942	0	0	0
36404 Recovery From Losses	99,023	44,826	1,186	60,000	29,836
36501 Sale of Surplus Materials	55,779	71,931	16,715	50,000	45,125
36925 Misc Jobbing Revenue	99,971	42,411	16,553	60,000	41,595
36990 Misc Non-Operating Revenue	58,040	61,996	5,377	50,000	76,044
TOTAL MISCELLANEOUS REVENUES	785,464	931,501	256,445	505,000	810,028
OTHER SOURCES					
38950 Contributions - Cust/Dev	223,532	617,632	86,597	560,000	901,200
38962 Appropriated Renewal & Replacement	0	0	0	0	300,000
TOTAL OTHER SOURCES	223,532	617,632	86,597	560,000	1,201,200
TOTAL RESOURCES	61,634,180	70,924,790	35,446,742	75,953,133	70,379,738

Division Summary of Appropriations

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
1011 **GENERATION**					
Operating Expenses	1,916,468	2,673,756	1,354,384	3,863,939	2,975,818
TOTAL GENERATION	1,916,468	2,673,756	1,354,384	3,863,939	2,975,818
1012 **ST. LUCIE**					
Operating Expenses	787,147	938,487	342,069	881,108	880,000
TOTAL ST. LUCIE	787,147	938,487	342,069	881,108	880,000
1013 **PURCHASE POWER**					
Operating Expenses	38,959,222	46,648,216	24,079,727	50,049,495	42,736,177
TOTAL PURCHASE POWER	38,959,222	46,648,216	24,079,727	50,049,495	42,736,177
1021 **ADMINISTRATION**					
Personal Services	194,236	217,069	100,206	214,376	171,419
Operating Expenses	3,278,907	3,171,400	1,588,425	3,035,428	3,023,503
TOTAL ADMINISTRATION	3,473,143	3,388,469	1,688,631	3,249,804	3,194,922
1045 **JOBBING**					
Personal Services	65,695	47,399	21,580	68,370	41,370
Operating Expenses	118,952	48,096	26,554	36,200	45,000
TOTAL JOBBING	184,647	95,495	48,134	104,570	86,370
1062 **DISTRIBUTION**					
Personal Services	2,500,635	2,606,476	1,029,446	3,139,313	2,308,710
Operating Expenses	1,192,028	1,289,071	557,473	1,984,576	2,107,655
TOTAL DISTRIBUTION	3,692,663	3,895,547	1,586,919	5,123,889	4,416,365
1083 **TRAFFIC LIGHT**					
Personal Services	0	0	0	0	0
Operating Expenses	78,287	0	0	0	0
TOTAL TRAFFIC LIGHT	78,287	0	0	0	0
1088 **OTHER**					
Operating Expenses	4,543,104	4,643,776	2,056,815	3,845,860	4,113,703
Debt Service	386,287	1,376,906	999,299	2,741,422	2,665,884
Other Uses	7,037,834	6,149,593	2,991,357	6,093,046	6,667,745
TOTAL OTHER	11,967,225	12,170,275	6,047,471	12,680,328	13,447,332
1099 **CAPITAL PROJECTS**					
Personal Services	778,282	975,839	300,061	0	715,744
Operating Expenses	1,096,888	822,061	333,902	0	193,316
Capital Outlay	1,713,228	2,981,416	1,103,537	0	1,733,694
Debt Service	561,705	422,269	0	0	0
Other Uses	(4,150,100)	(5,201,585)	(1,732,640)	0	0
TOTAL CAPITAL PROJECTS	3	0	4,860	0	2,642,754
GRAND TOTAL					
Personal Services	3,538,848	3,846,783	1,451,293	3,422,059	3,237,243
Operating Expenses	51,971,003	60,234,863	30,339,349	63,696,606	56,075,172
Capital Outlay	1,713,228	2,981,416	1,103,537	0	1,733,694
Debt Service	947,992	1,799,175	999,299	2,741,422	2,665,884
Other Uses	2,887,734	948,008	1,258,717	6,093,046	6,667,745
TOTAL APPROPRIATIONS	61,058,805	69,810,245	35,152,195	75,953,133	70,379,738

Appropriations Detail

Account # 041-1011-531

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
OPERATING EXPENSES					
3452 CR #3 Operations	960,172	1,058,543	566,863	1,529,633	1,487,909
3453 CR #3 Maintenance	680,248	1,347,060	647,096	2,107,431	1,041,536
3454 CR #3 Power Generation	276,048	268,153	140,425	226,875	446,373
TOTAL OPERATING EXPENSES	1,916,468	2,673,756	1,354,384	3,863,939	2,975,818
TOTAL APPROPRIATIONS	1,916,468	2,673,756	1,354,384	3,863,939	2,975,818

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	3,863,939	2,975,818	(888,121)	-22.98%
TOTALS	3,863,939	2,975,818	(888,121)	-22.98%

Significant Budget Changes:
The change in Operating Expenses reflects the decrease in projected operational costs associated with Crystal River.

Appropriations Detail

Account # 041-1012-531

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
OPERATING EXPENSES					
3451 St. Lucie	787,147	938,487	342,069	881,108	880,000
TOTAL OPERATING EXPENSES	787,147	938,487	342,069	881,108	880,000
TOTAL APPROPRIATIONS	787,147	938,487	342,069	881,108	880,000

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	881,108	880,000	(1,108)	-0.13%
TOTALS	881,108	880,000	(1,108)	-0.13%

Appropriations Detail

Account # 041-1013-531

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
OPERATING EXPENSES						
3441	Purchase Power- Customer	44,400	44,400	22,200	44,400	44,400
3442	Power Purchase- Demand	11,455,167	13,756,512	7,988,265	15,584,325	19,090,694
3443	Purchase Power- Energy	24,935,479	26,633,261	12,181,303	31,914,999	21,890,092
3444	Purchase Power- Transmission	1,867,848	1,684,232	1,002,015	2,505,771	1,846,367
3445	Purchase Power- True up	1,337,986	4,529,811	2,885,944	0	0
3446	FMPA Working Capital	(681,658)	0	0	0	0
3447	Load Retention Funding	0	0	0	0	(135,376)
TOTAL OPERATING EXPENSES		38,959,222	46,648,216	24,079,727	50,049,495	42,736,177
TOTAL APPROPRIATIONS		38,959,222	46,648,216	24,079,727	50,049,495	42,736,177

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	50,049,495	42,736,177	(7,313,318)	-14.61%
TOTALS	50,049,495	42,736,177	(7,313,318)	-14.61%

Significant Budget Changes:

The change in Operating Expenses reflects the decrease in projected cost of purchase power from FMPA.

Values & Goals

Value: Excellence in All We Do

Goals:
- Improve service reliability by reducing Customer Minutes Interrupted
- Improve service reliability by reducing Frequency of Interruptions
- Improve service reliability by reducing Duration of Interruptions
- Develop initiatives and procedures to meet changing FPSC regulations affecting Leesburg

Value: Fiscal Responsibility

Goal:
- Implement Demand Response strategies to reduce FMPA Demand Billings
- Implement Energy Efficiency and Conservation strategies to reduce energy use in municipal facilities
- Implement Energy Efficiency and Conservation strategies for more efficient energy use by all consumers
- Seek grant funding for Efficiency and Conservation strategies
- Seek grant funding for Smart Grid deployment
- Seek grant funding for Distribution System reliability and efficiency improvements
- Commission Cost of Service Study and develop equitable retail rate structures
- Enable operational efficiencies by deploying cost effective Smart Grid strategies

Value: A Caring Organization

Goals:
- Educate and inform customers on ways to manage energy use more effectively
- Provide price signals and energy monitoring tools to enable customers to make cost effective energy purchases
- Promote employee education and skill training

Value: Professionalism

Goals:
- Provide accurate and timely employee performance feedback
- Promote employee education and skill training
- Implement Skill-Based Performance for all departmental staff
- Maintain APPA RP_3 Certification for the fifth and sixth consecutive years

Major Accomplishments:
- Partnered with Power Secure to implement Energy Efficiency and Conservation strategies
- Partnered with FMEA to seek grant funding for Smart Grid deployment
- Educational Sessions held to educate and inform customers on ways to manage energy use more effectively

Performance Measures:

	2007-08	2008-09	2009-10
OSHA incident rate	2	1	0
Hours working without lost time accident	1,440	2,080	2,080

Personnel Schedule

Classification	2009	Change	2010	Amount
Director of Electric	1.00	0.00	1.00	100,589
Administrative Assistant II	1.00	0.00	1.00	33,571
Administrative Assistant I	1.00	0.00	1.00	28,517
Total	**3.00**	**0.00**	**3.00**	**162,677**

Appropriations Detail

Account # 041-1021-531

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	173,582	178,628	90,731	171,967	162,677
1410	Overtime	297	133	186	500	1,000
15xx	Bonuses/Incentives	375	3,375	0	0	0
2110	FICA	12,757	13,151	5,978	10,043	9,540
221x	Retirement	8,070	8,216	5,950	7,171	4,794
23xx	Insurance	19,024	20,090	8,500	21,073	19,819
2410	Workers' Compensation	586	494	218	413	456
26xx	Other Payroll Benefits	12,703	35,540	185	6,269	444
2999	Allocated Labor Expense	(33,158)	(42,558)	(11,542)	(3,060)	(27,311)
	TOTAL PERSONAL SERVICES	194,236	217,069	100,206	214,376	171,419
OPERATING EXPENSES						
311x	Professional Services	1,386	65,692	34,635	102,000	52,500
4010	Travel	2,797	2,383	(458)	3,000	4,050
41xx	Communication	18,666	16,779	9,788	18,800	20,000
421x	Postage	1,152	1,232	680	1,500	3,000
4310	Utilities	138,060	148,042	81,030	140,000	140,000
4510	Insurance	115,636	149,022	65,598	158,507	119,966
46xx	Repairs & Maintenance- Equipment	4,757	4,859	1,173	4,383	6,480
4710	Printing & Binding	310	258	0	500	700
4810	Promotional Activities	3,107	3,866	1,585	0	3,171
4911	Advertising	219,489	(9,406)	1,164	1,500	1,600
4920	Other Current Charges	7,483	1,878	2,757	1,560	5,800
4945	Injury/Damage to Others	3,029	3,157	158	0	0
4961	General Administrative	999,467	794,130	315,869	721,090	714,522
4970	Regulatory Assessment	9,604	10,517	5,972	0	11,000
4980	Taxes	1,458,544	1,659,329	872,646	1,535,769	1,600,000
4982	Franchise Fees	279,060	318,612	175,042	299,687	300,000
5110	Office Supplies	8,875	0	0	0	0
5180	Minor Furniture/Equipment	1,066	1,375	0	500	500
5210	Operating Supplies	3,341	9,351	4,143	7,500	10,500
5299	Allocated Material Expense	(34,683)	(47,385)	(18,143)	(1,568)	(13,636)
5410	Publications & Memberships	35,411	34,561	33,873	38,100	38,500
5440	Education	0	0	0	0	0
5450	Training	2,350	3,148	913	2,600	4,850
	TOTAL OPERATING EXPENSES	3,278,907	3,171,400	1,588,425	3,035,428	3,023,503
	TOTAL APPROPRIATIONS	3,473,143	3,388,469	1,688,631	3,249,804	3,194,922

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	214,376	171,419	(42,957)	-20.04%
Operating Expenses	3,035,428	3,023,503	(11,925)	-0.39%
TOTALS	3,249,804	3,194,922	(54,882)	-1.69%

Significant Budget Changes:
The decrease in Personal Services is directly related to personnel being used on capital projects.

Values & Goals

Value: Professionalism

Goals:

- Provide helping hands to other City departments, such as, light repairs for recreational facilities and runways at the Leesburg International Airport
- 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 Hwy 441 that meet financial, infrastructure, and labor resources
- Continually renew the appearance of City's Christmas decorations; install and maintain decorations in a timely and efficient manner
- Maintain Lights of Lake project

Major Accomplishments:

- Replaced thirty Christmas decorations, replaced ribbons, garland, and lighting strings
- Fiber Locates
- Installed new poles for lights at Susan Street Ball Fields
- Tree Trimming

Performance Measures:

	2007-08	2008-09	2009-10
Banner jobs	16	0	0
Recreation light jobs	5	5	5
Tree trimming jobs	385	385	400
Christmas decorations (man hours)	475	275	300
Lights of Lake (man hours)	50	16	50

Appropriations Detail

Account # 041-1045-531

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
1210	Regular Salaries & Wages	44,009	29,477	15,570	45,000	31,000
1410	Overtime	1,324	0	718	0	1,200
2110	FICA	3,350	2,185	1,129	3,500	2,200
221x	Retirement	5,281	3,537	1,570	4,750	1,800
23xx	Insurance	4,963	3,261	1,726	7,490	3,550
2410	Workers' Compensation	701	314	178	1,630	300
26xx	Other Payroll Benefits	96	5,013	13	0	20
2999	Allocated Labor Expense	5,971	3,612	676	6,000	1,300
TOTAL PERSONAL SERVICES		65,695	47,399	21,580	68,370	41,370
OPERATING EXPENSES						
4499	Allocated Equip Rental	25,104	18,953	21,266	30,000	40,000
462x	Repairs & Maintenance-Non Bldg	3,661	4,162	3,275	3,000	4,000
5210	Operating Supplies	86,517	24,006	1,977	0	1,000
5299	Allocated Material Expense	3,670	975	36	3,200	0
TOTAL OPERATING EXPENSES		118,952	48,096	26,554	36,200	45,000
TOTAL APPROPRIATIONS		184,647	95,495	48,134	104,570	86,370

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	68,370	41,370	(27,000)	-39.49%
Operating Expenses	36,200	45,000	8,800	24.31%
TOTALS	104,570	86,370	(18,200)	-17.40%

Values & Goals

Value: Excellence in All We Do

Goals:
- Replace deteriorating underground primary conductor to improve service reliability
- Continue pole inspection and treatment to extend life of existing resources
- Continue aggressive Right-of-Way maintenance to improve service reliability
- Prioritize and develop plan to replace substation equipment nearing the end of economic life
- Develop Smart Grid migration plan and begin Smart Grid equipment installations

Value: Fiscal Responsibility

Goals:
- Monitor real-time FMPP loads and weather forecasts to identify Peak Load hours each month and initiate actions to reduce load and FMPA Demand Billing
- Identify work methods to improve operational effectiveness

Vision: A Caring Organization

Goal:
- Complete Hwy 441 Perkins to Griffin Corridor Electric relocation project Phases 1-4
- Complete Bonded 441 Projects along Hwy 441 from Ice Cream Road to Lake Square Mall
- Complete construction of Bentley Road from Ice Cream Road to Mobile City Road, complete design of College Road to Radio Road

Major Accomplishments:
- 441 Phase 1 Mills to Ice Cream Road WF488750 underground
- 441 Ice Cream Road to Hwy 44 and from Hwy 44 to Tomato Hill underground
- 441 L200 access from Hwy 44 to Hwy 441 underground
- Started Phase 1 of Perkins to Griffin Corridor
- Reburied primary in several locations that were aging and had failed
- Replaced 160 poles that failed strength test—Osmose Utilities Services Testing
- Subdivisions Completed:
    - Royal Oaks Phase 6
    - Bentley Ridge
    - Spring Lake Cove
    - Southwinds Cove

Performance Measures:

	2007-08	2008-09	2009-10
Rental lights installed	150	125	75
Surge suppressors installed	250	136	125
Outage rate per customer in minutes	50	75	50
Meters changed out	1,000	345	500
CT/VT installations tested	35	1	10
Transformers changed out	1,300	343	250
Overhead conductor replaced (feet)	2,400	5,000	2,500
Underground primary conductor replaced	2,500	1,500	2,000
Decayed and overloaded poles replaced	150	175	200
Residential meters tested	3,200	370	275

Personnel Schedule

Classification	2009	Change	2010	Amount
Administrative Assistant I	1.00	0.00	1.00	33,384
Apprentice Lineman	7.00	(1.00)	6.00	228,133
Electric Analyst	1.00	0.00	1.00	51,792
Electric Line Crew Leader	5.00	0.00	5.00	340,518
Electric Lineman	8.00	(2.00)	6.00	303,575
Electric Operations Mgr.	1.00	0.00	1.00	62,400
Electric Service Technician	1.00	0.00	1.00	53,539
Electric Superintendent	1.00	0.00	1.00	81,702
Electric System Disp. Supervisor	1.00	0.00	1.00	65,437
Electric System Sr. Operator*	4.00	1.00	5.00	261,313
*Title changed from El Sys Sr. Dispatcher				
Electric System Dispatcher	3.00	(1.00)	2.00	87,444
Electric Technician II	1.00	0.00	1.00	36,067
(Title Change per Legislation)				
Electric Service Planner	3.00	0.00	3.00	168,771
(Title Change per Legislation)				
Groundsman	2.00	3.00	5.00	125,984
Meter Supervisor	1.00	0.00	1.00	48,194
Meter Technician	2.00	0.00	2.00	79,227
Substation Comm. Tech I	1.00	0.00	1.00	40,061
Substation Comm. Tech II	2.00	0.00	2.00	102,586
Surge Suppress Technician	1.00	0.00	1.00	35,256
Utility Locator	1.00	0.00	1.00	31,075
Standby				7,500
Time charged directly to Jobbing Division				(31,000)
Time charged directly to Capital Projects				(405,536)
Total	**47.00**	**0.00**	**47.00**	**1,807,422**

Appropriations Detail

Account # 041-1062-531

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES					
12xx Regular Salaries & Wages	1,866,635	1,786,668	802,008	2,303,716	1,807,422
1410 Overtime	126,379	114,890	64,796	148,000	155,800
15xx Bonuses/Incentives	7,702	10,750	0	0	0
2110 FICA	146,747	140,306	63,538	164,794	127,969
221x Retirement	211,899	203,279	74,010	230,996	95,217
23xx Insurance	229,540	222,588	89,595	271,133	228,810
2410 Workers' Compensation	23,970	16,802	7,698	21,085	13,986
26xx Other Payroll Benefits	3,662	282,736	886	2,529	2,296
2970 1st Installs	(84,041)	(130,654)	(61,996)	0	(95,250)
2999 Allocated Labor Expense	(31,858)	(40,889)	(11,089)	(2,940)	(27,540)
TOTAL PERSONAL SERVICES	2,500,635	2,606,476	1,029,446	3,139,313	2,308,710
OPERATING EXPENSES					
31xx Professional Services	20,357	15,358	306	175,000	50,000
3410 Contract Services	1,632	674	195	1,800	3,500
4010 Travel	7,781	5,308	471	14,300	16,200
41xx Communication	13,043	10,558	5,220	15,600	4,000
4210 Postage	75	119	44	700	500
4310 Utilities	87	90	46	105	100
4410 Rentals	1,437	237	751	1,271	2,000
4415 Internal Fleet Lease	316,283	341,463	203,106	406,207	397,957
4499 Allocated Equip Rental	(397,595)	(510,033)	(277,400)	(95,501)	(205,487)
4510 Insurance	18,800	17,230	7,687	15,903	18,598
461x Repairs & Maintenance- Vehicles	207,889	179,800	126,978	242,210	262,240
4620 Repairs & Maintenance- Buildings	4,595	7,572	15,301	6,900	18,000
4625 Repairs & Maintenance-Non Bldg	546,821	651,103	261,143	523,400	608,200
46xx Repairs & Maintenance- Equipment	21,074	20,455	8,670	17,880	16,340
4633 Computer Contracts	12,677	19,838	11,740	21,052	28,700
4710 Printing & Binding	116	1,528	0	0	0
4810 Promotional Activities	0	0	0	500	500
49xx Other Current Charges	(12,987)	44,499	2,887	30,620	23,000
5110 Office Supplies	517	0	0	0	0
5180 Minor Furniture/Equipment	20,127	34,919	7,269	57,125	109,600
5210 Operating Supplies	321,776	307,103	145,965	368,066	438,000
5215 Uniforms	21,792	37,647	7,292	40,000	121,100
5230 Fuel Purchase	69,486	138,563	36,036	75,000	91,000
5299 Allocated Material Expense	(36,099)	(49,319)	(18,883)	(1,632)	(14,193)
5350 Taxable Material	741	0	0	0	0
5410 Publications & Membership	225	0	12	0	0
5440 Education	2,877	3,127	0	0	0
5450 Training	41,804	38,403	23,931	68,070	117,800
5999 Material - 1st Installs	(13,303)	(27,171)	(11,294)	0	0
TOTAL OPERATING EXPENSES	1,192,028	1,289,071	557,473	1,984,576	2,107,655
TOTAL APPROPRIATIONS	3,692,663	3,895,547	1,586,919	5,123,889	4,416,365

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	3,139,313	2,308,710	(830,603)	-26.46%
Operating Expenses	1,984,576	2,107,655	123,079	6.20%
TOTALS	5,123,889	4,416,365	(707,524)	-13.81%

Significant Budget Changes:

The decrease in Personal Services is directly related to personnel being used on capital projects. The change in Operating Expenses is primarily attributable to operating supplies, uniforms, training and repairs and maintenance.

Values & Goals

Value: Excellence in All We Do

Goals:

- Design and install lighting on Hwy 27 from Griffin Road to Center Street

Major Accomplishment:

- Continued a program of converting incandescent traffic signal bulbs with LED bulbs to lower both operating and maintenance costs
- Twenty-six rental lights installed

Performance Measures:

By contract, Lake County Public Works is responsible for continuing traffic signal maintenance

Appropriations Detail

Account # 041-1083-531

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	0	0	0	0	0
1410	Overtime	0	0	0	0	0
1530	Bonuses/Incentives	0	0	0	0	0
1990	Wages- Contra	0	0	0	0	0
2110	FICA	0	0	0	0	0
2210	Retirement	0	0	0	0	0
23xx	Insurance	0	0	0	0	0
2410	Workers' Compensation	0	0	0	0	0
2990	Benefits - Contra	0	0	0	0	0
TOTAL PERSONAL SERVICES		0	0	0	0	0
OPERATING EXPENSES						
31xx	Professional Services	0	0	0	0	0
4010	Travel	0	0	0	0	0
41xx	Communication	0	0	0	0	0
46xx	Repairs & Maintenance- Vehicles	0	0	0	0	0
4625	Repairs & Maintenance- Non-Build	63,576	0	0	0	0
46xx	Repairs & Maintenance- Equipment	14,711	0	0	0	0
5180	Minor Furniture/Equipment	0	0	0	0	0
5210	Operating Supplies	0	0	0	0	0
5450	Training	0	0	0	0	0
TOTAL OPERATING EXPENSES		78,287	0	0	0	0
TOTAL APPROPRIATIONS		78,287	0	0	0	0

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	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:
Traffic Light Maintenance is now budgeted in Public Works.

Appropriations Detail

Account # 041-1088-5xx

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
OPERATING EXPENSES						
4950	Uncollectible Accounts	(7,549)	369,009	37,500	75,000	100,000
4962	Customer Accounts	2,289,227	1,706,340	754,450	1,414,759	1,467,202
4963	Meter Reading	154,273	142,004	66,882	156,101	150,535
5910	Depreciation Expense	2,107,153	2,426,423	1,197,983	2,200,000	2,395,966
TOTAL OPERATING EXPENSES		4,543,104	4,643,776	2,056,815	3,845,860	4,113,703
DEBT SERVICE						
7110	Principal-Long Term Debt	0	0	0	620,000	650,000
721x	Interest-Long Term Debt	305,586	1,268,307	997,797	1,995,594	1,968,922
7311	Fees	799	13,576	1,502	2,000	2,000
732x	Amortize Debt Discount/Premium	6,616	(3,798)	0	26,013	837
7330	Amortize Debt Issue Cost	26,140	52,355	0	52,072	33,193
7340	Amortize Deferred Charges	47,146	46,466	0	45,743	10,932
TOTAL DEBT SERVICE		386,287	1,376,906	999,299	2,741,422	2,665,884
OTHER USES						
9101	Transfer to General Fund	5,551,329	4,661,333	2,289,158	4,578,315	4,578,000
9102	Surcharge Transfer	1,025,793	1,067,294	517,782	1,088,352	1,088,000
9160	Reserve/Future Capital	0	0	0	0	630,366
9960	Interest-Customer Deposit	134,333	94,587	21,227	100,000	45,000
9980	CR #3 Decommission Trust	326,379	326,379	163,190	326,379	326,379
TOTAL OTHER USES		7,037,834	6,149,593	2,991,357	6,093,046	6,667,745
TOTAL APPROPRIATIONS		11,967,225	12,170,275	6,047,471	12,680,328	13,447,332

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	3,845,860	4,113,703	267,843	6.96%
Debt Services	2,741,422	2,665,884	(75,538)	-2.76%
Other Uses	6,093,046	6,667,745	574,699	9.43%
TOTALS	12,680,328	13,447,332	767,004	6.05%

Significant Budget Changes:
The increase in Operating Expenses is primarily attributable to customer accounts and depreciation. Other Uses increased due to funding being set aside for future use.

Appropriations Detail

Account # 041-1099-531

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
1210	Regular Salaries & Wages	470,086	574,478	164,245	0	405,536
1410	Overtime	5,570	7,123	2,061	0	0
2110	FICA	34,881	42,915	12,153	0	31,025
221x	Retirement	56,417	66,709	16,493	0	48,664
23xx	Insurance	56,630	65,939	19,087	0	67,118
2410	Workers' Compensation	7,408	6,169	1,939	0	14,600
26xx	Other Payroll Benefits	755	2,016	132	0	0
2970	1st Installs	87,489	130,654	61,996	0	95,250
2999	Allocated Labor Expense	59,046	79,836	21,955	0	53,551
	TOTAL PERSONAL SERVICES	778,282	975,839	300,061	0	715,744
OPERATING EXPENSES						
31xx	Professional Services	77,285	20,787	500	0	0
4410	Rentals	122	9,680	0	0	0
4499	Allocated Equip Rental	372,491	491,080	256,134	0	165,487
4625	Repairs & Maint/Non-Buildings	0	0	977	0	0
49xx	Advertising	32	232	0	0	0
5210	Operating Supplies	569,991	177,382	28,007	0	0
5299	Allocated Material Expense	67,112	95,729	36,990	0	27,829
5999	Material - 1st Installs	9,855	27,171	11,294	0	0
	TOTAL OPERATING EXPENSES	1,096,888	822,061	333,902	0	193,316
CAPITAL OUTLAY						
6110	Land	(13,758)	0	0	0	0
6210	Buildings	0	0	0	0	0
6310	Improvements Other Than Bldgs	519,147	574,550	82,252	0	298,954
6410	Machinery & Equipment	124,794	174,667	117,185	0	233,554
6460	Taxable Material & Supply	1,012,446	2,087,868	845,755	0	1,122,604
647x	Use Tax	70,599	144,331	58,345	0	78,582
	TOTAL CAPITAL OUTLAY	1,713,228	2,981,416	1,103,537	0	1,733,694
DEBT SERVICE						
7210	Interest-Long Term Debt	561,705	422,269	0	0	0
	TOTAL DEBT SERVICE	561,705	422,269	0	0	0
OTHER USES						
9999	WIP Contra	(4,150,100)	(5,201,585)	(1,732,640)	0	0
	TOTAL OTHER USES	(4,150,100)	(5,201,585)	(1,732,640)	0	0
TOTAL APPROPRIATIONS		3	0	4,860	0	2,642,754

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	715,744	715,744	100.00%
Operating Expenses	0	193,316	193,316	100.00%
Capital Outlay	0	1,733,694	1,733,694	100.00%
Debt Service	0	0	0	0.00%
Other Uses	0	0	0	0.00%
TOTALS	0	2,642,754	2,642,754	100.00%

Project Schedule

Number	Title	Funding Source	Amount
410001	Meters	Current Revenue	50,000
410002	Transformers	Current Revenue	410,000
		Customer Contribution	100,000
410003	Capacitors	Current Revenue	5,000
410004	Distribution lines	Current Revenue	393,000
		Renewal & Replacement	82,000
		Customer Contribution	375,000
	Underground Carver Heights	Current Revenue	250,000
410005	Sectionalizing Equipment	Current Revenue	15,000
410006	Lights	Current Revenue	85,000
410008	Other equipment	Current Revenue	233,554
410010	Subdivisions	Customer Contribution	426,200
410011	Reconductoring	Renewal & Replacement	75,000
410012	Substations	Renewal & Replacement	143,000
	TOTAL		2,642,754
	Source of Funds		
		Renewal & Replacement	300,000
		Customer Contribution	901,200
		Current Revenue	1,441,554
	TOTAL		2,642,754

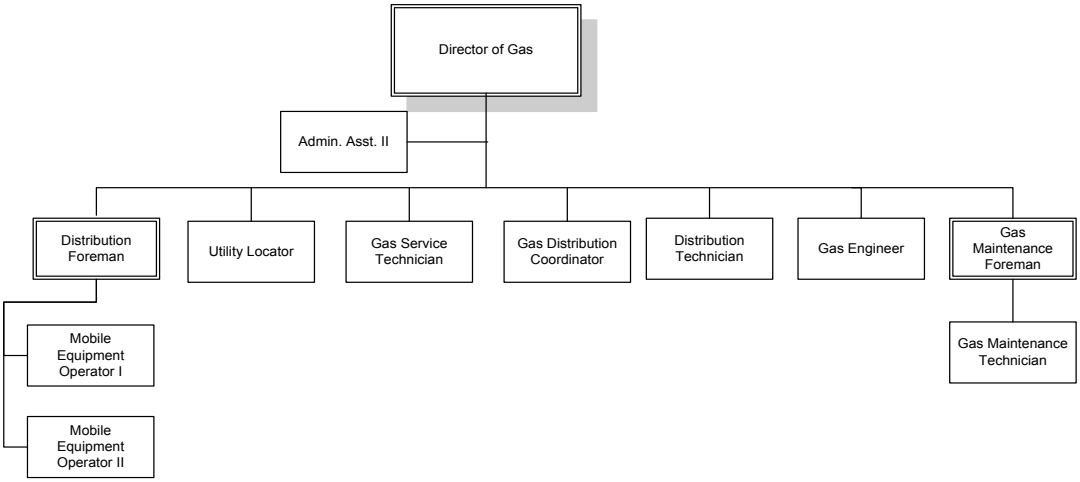
Jack Rogers, Director of Gas

The Gas Department 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 Department

Organization

Total Department Budget

$ 8,520,985

Gas System Description

Gas System Description

The natural gas system is composed of 239 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 City of Fruitland Park is served under the same franchise agreement as discussed in the electric system.

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 installed by outside contractors.

Budget Summary – Operating Statement

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
OPERATING REVENUE					
Charges For Services	8,575,333	10,071,145	5,291,647	10,341,871	8,021,319
Other Operating Revenue	127,241	96,627	34,605	132,414	60,000
TOTAL OPERATING REVENUE	8,702,574	10,167,772	5,326,252	10,474,285	8,081,319
OPERATING APPROPRIATIONS					
Gas Purchases	4,336,442	5,230,494	2,176,149	5,808,010	3,789,243
Administration	1,185,146	939,808	416,201	952,668	1,094,194
Distribution	807,005	1,041,652	639,821	935,893	926,441
Other Operating Expenses	882,482	1,021,508	629,043	1,227,007	1,196,409
TOTAL APPROPRIATIONS	(7,211,075)	(8,233,462)	(3,861,214)	(8,923,578)	(7,006,287)
NET INCOME FROM OPERATIONS	1,491,499	1,934,310	1,465,038	1,550,707	1,075,032
Non-Operating Revenue	0	0	0	0	0
Non-Operating Appropriations	(9,164)	(6,188)	(1,328)	0	(1,500)
NET OTHER INCOME	(9,164)	(6,188)	(1,328)	0	(1,500)
NET INCOME BEFORE TRANSFERS	1,482,335	1,928,122	1,463,710	1,550,707	1,073,532
Transfers to other funds	(851,318)	(1,072,210)	(446,977)	(857,211)	(762,044)
NET INCOME AFTER TRANSFERS	631,017	855,912	1,016,733	693,496	311,488
Other Sources	0	194,665	35,471	808,505	439,666
Capital Projects	(1)	0	731	(1,154,505)	(533,105)
NET OTHER SOURCES	(1)	194,665	36,202	(346,000)	(93,439)
UNAPPROPRIATED BALANCE	631,016	1,050,577	1,052,935	347,496	218,049

Revenue Detail

ACCOUNT 042-0000	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
CHARGES FOR SERVICES					
34321 Residential	3,470,188	3,613,300	2,307,779	4,252,887	3,229,568
34322 Residential Heat Only	146,004	132,029	103,018	180,718	128,437
34323 Small Commercial	4,108,390	4,689,825	2,148,805	5,161,625	3,842,588
34324 Commercial Heat Only	34,463	43,822	15,232	41,378	38,257
34325 Large Commercial	221,096	265,965	159,257	41,727	213,588
34326 Large Interruptible	406,535	1,128,457	467,794	483,086	400,265
34328 Municipal	44,888	49,684	13,085	55,450	43,616
34905 Penalties	45,610	51,377	27,635	40,000	40,000
34918 Misc Service Revenue	98,159	96,686	49,042	85,000	85,000
TOTAL CHARGES FOR SERVICES	8,575,333	10,071,145	5,291,647	10,341,871	8,021,319
MISCELLANEOUS REVENUE					
36110 Interest Income	84,716	78,232	29,132	80,000	35,000
36130 Gain/Loss Investments	6,895	975	(7,139)	0	0
36162 Bond Fund	13,377	0	0	0	0
36609 Contributions/Donations	60	40	0	0	0
36925 Misc Jobbing Revenue	21,966	15,137	12,470	52,414	25,000
36990 Misc Non-Op Revenue	227	2,243	142	0	0
TOTAL MISCELLANEOUS REVENUE	127,241	96,627	34,605	132,414	60,000
OTHER SOURCES					
38144 Transfer from Wastewater	0	0	0	100,000	100,000
38950 Contributions- Cust/Dev	0	194,665	35,471	708,505	339,666
TOTAL OTHER SOURCES	0	194,665	35,471	808,505	439,666
TOTAL RESOURCES	8,702,574	10,362,437	5,361,723	11,282,790	8,520,985

Division Summary of Appropriations

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
2013 **GAS PURCHASES**					
Operating Expenses	4,336,442	5,230,494	2,176,149	5,808,010	3,789,243
TOTAL GAS PURCHASES	4,336,442	5,230,494	2,176,149	5,808,010	3,789,243
2021 **ADMINISTRATION**					
Personal Services	156,808	209,740	84,193	138,402	163,185
Operating Expenses	1,028,338	730,068	332,008	814,266	931,009
TOTAL ADMINISTRATION	1,185,146	939,808	416,201	952,668	1,094,194
2081 **DISTRIBUTION**					
Personal Services	622,973	803,143	351,171	500,245	639,415
Operating Expenses	184,032	238,509	288,650	435,648	287,026
TOTAL DISTRIBUTION	807,005	1,041,652	639,821	935,893	926,441
2088 **OTHER**					
Operating Expenses	851,724	874,404	481,919	803,176	779,692
Debt Service	30,758	147,104	147,124	423,831	416,717
Other Uses	860,482	1,078,398	448,305	1,204,707	981,593
TOTAL OTHER	1,742,964	2,099,906	1,077,348	2,431,714	2,178,002
2099 **CAPITAL PROJECTS**					
Personal Services	306,314	173,465	39,767	400,521	206,531
Operating Expenses	560,971	220,020	37,849	579,684	276,074
Capital Outlay	43,341	10,796	282,868	174,300	50,500
Debt Service	165,261	94,269	0	0	0
Other Uses	(1,075,886)	(498,550)	(361,215)	0	0
TOTAL CAPITAL PROJECTS	1	0	(731)	1,154,505	533,105
GRAND TOTAL					
Personal Services	1,086,095	1,186,348	475,131	1,039,168	1,009,131
Operating Expenses	6,961,507	7,293,495	3,316,575	8,440,784	6,063,044
Capital Outlay	43,341	10,796	282,868	174,300	50,500
Debt Service	196,019	241,373	147,124	423,831	416,717
Other Uses	(215,404)	579,848	87,090	1,204,707	981,593
TOTAL APPROPRIATIONS	8,071,558	9,311,860	4,308,788	11,282,790	8,520,985

Appropriations Detail

Account # 042-2013-532

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
OPERATING EXPENSES					
3470 Gas Purchases	4,336,442	5,230,494	2,176,149	5,808,010	3,789,243
TOTAL OPERATING EXPENSES	4,336,442	5,230,494	2,176,149	5,808,010	3,789,243
TOTAL APPROPRIATIONS	4,336,442	5,230,494	2,176,149	5,808,010	3,789,243

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	5,808,010	3,789,243	(2,018,767)	-34.76%
TOTALS	5,808,010	3,789,243	(2,018,767)	-34.76%

Significant Budget Changes:
The change in Operating Expenses reflects a projected decrease in the cost of purchased gas.

Values & Goals

Value: Excellence in All We Do

Goals:
- Continue to seek the most economical wholesale gas purchases through Florida Gas Utility (FGU), our gas purchasing agent
- Update gas consumption forecasts for a twenty year load growth 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
- Respond as rapidly as possible to customer problems and complaints
- Be courteous, helpful, and polite to customers at all times
- Return all customer phone calls the day they are received

Value: Professionalism

Goals:
- Provide information for the Leesburg Service Line
- Advertise "Call Before Digging" in local newspapers
- Remind customers via their utility bill, the phone number to call if gas odor is detected
- Maintain an effective public awareness program which exceeds the Public Service Commission requirements
- Meet with customers and contractors to discuss availability and advantages of natural gas
- Advertise safety in Yellow Pages and City web site

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:
- Implemented natural gas training program with Fire and Police
- Updated and improved functionality of SCADA system including in-house monitoring
- Implemented PSC required excess flow valve program
- Full department participation in all city training programs

Performance Measures:

	2007-08	2008-09	2009-10
Accidents/personal injury	3	0	0
Accidents/vehicles	0	0	0
Employee training man hours	591	600	600
Public awareness notifications (service line, news paper, utility bills etc.)	5	5	5

Personnel Schedule

Classification	2009	Change	2010	Amount
Director of Gas	1.00	0.00	1.00	81,910
Gas Engineer	1.00	0.00	1.00	76,482
Total	**2.00**	**0.00**	**2.00**	**158,392**

Appropriations Detail

Account # 042-2021-532

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
1210	Regular Salaries & Wages	150,470	163,030	71,886	157,263	158,392
15xx	Bonuses/Incentives	2,500	1,000	0	0	0
2110	FICA	11,669	12,356	5,426	10,008	10,041
221x	Retirement	17,697	18,226	7,249	15,860	11,721
23xx	Insurance	10,743	12,883	5,066	12,513	11,179
2410	Workers' Compensation	1,325	434	173	378	444
26xx	Other Payroll Benefits	156	26,358	0	0	0
2999	Allocated Labor Expense	(37,752)	(24,547)	(5,607)	(57,620)	(28,592)
TOTAL PERSONAL SERVICES		156,808	209,740	84,193	138,402	163,185
OPERATING EXPENSES						
3110	Professional Services	4,266	3,886	10,329	12,000	10,000
3130	Engineering Services	0	0	0	8,000	8,000
4010	Travel	37	0	418	2,000	3,000
4210	Postage	138	159	39	300	200
4510	Insurance	23,405	26,439	13,573	32,022	23,590
4610	Repairs & Maintenance- Vehicles	0	0	0	300	200
46xx	Repairs & Maintenance- Equipment	4,730	3,770	2,400	6,300	5,950
4710	Printing & Binding	0	0	0	100	100
48xx	Promotional Activities	227,035	81,789	14,063	210,500	102,200
4911	Advertising	0	0	0	1,000	170,758
4934	ZG Warehouse Over/Short	0	0	4,674	0	0
4945	Injury/Damage to Others	0	2,547	(280)	0	0
4961	General Administrative	526,693	366,829	138,065	302,997	266,089
4970	Regulatory Assessments	16,550	19,307	8,338	18,000	19,500
4980	Taxes	206,455	194,161	119,715	207,924	297,030
4982	Franchise Fees	24,029	24,555	13,581	24,472	20,439
5110	Office Supplies	623	0	0	0	0
5180	Minor Furniture & Equip	0	0	0	500	500
5210	Operating Supplies	127	286	195	1,000	500
5215	Uniforms	0	0	0	200	100
5230	Fuel Purchases	0	30	0	0	0
5299	Allocated Material Exp	(20,588)	(7,091)	(1,180)	(30,849)	(14,797)
5410	Publications & Memberships	14,838	13,401	8,078	17,000	17,150
5450	Training	0	0	0	500	500
TOTAL OPERATING EXPENSES		1,028,338	730,068	332,008	814,266	931,009
TOTAL APPROPRIATIONS		1,185,146	939,808	416,201	952,668	1,094,194

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	138,402	163,185	24,783	17.91%
Operating Expenses	814,266	931,009	116,743	14.34%
TOTALS	952,668	1,094,194	141,526	14.86%

Significant Budget Changes:
Overall expenses increased due to the reduction in capital projects and the reclass of civic funding from Gas Distribution.

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, leaks survey, monthly cathodic protection, and regulator station maintenance
- Respond to all after-hours calls within 45 minutes

Value: Professionalism

Goals:

- Relocate Gas mains from Perkins to Griffin Corridor
- Install miscellaneous mains according to code of ordinances requirements
- Install 500 new services to residential and commercial customers
- Continue to install AMR units on all new gas meter installations
- Relocate regulator station at Incinerator
- Retrofit 500 meters with ERTs in most beneficial areas for meter readers.

Major Accomplishments:

- Installed 300 new services
- Installed distribution lines in Spring Lake Cove, Bentley Ridge and Plantation Plaza
- Relocated mains in Lake Griffin MHP and Palm Ridge MHP
- Continue operator qualification, hands on-evaluations, and record keeping program
- Completed leak survey of 25% of the system
- Provided maps that reflect Geographical Positioning System (GPS) coordinates on all gas meters, valves, and stations

Performance Measures:

	2007-08	2008-09	2009-10
New services installed	416	300	500
Service calls	4,800	4,900	5,000
Feet of 2” mains installed	8,300	3,000	3,000
Feet of other (1”, 4” , 6”, & 8”) mains installed	3,500	500	500
Gas line locations	3,116	3,300	3,400
Service Removals	57	100	100
PSC violations	0	0	0
Distribution Leak Reports	81	85	85

Personnel Schedule

Classification	2009	Change	2010	Amount
Admin. Asst. II	1.00	0.00	1.00	28,787
Distribution Foreman	4.00	0.00	4.00	182,853
Distribution Technician	1.00	0.00	1.00	41,018
Gas Distribution Coordinator (Title Change per Legislation)	1.00	0.00	1.00	33,571
Gas Maintenance Foreman	1.00	0.00	1.00	43,701
Gas Maintenance Technician	1.00	0.00	1.00	36,878
Gas Service Technician	3.00	0.00	3.00	92,061
Mobile Eq. Operator I	2.00	(1.00)	1.00	22,173
Mobile Eq. Operator II	2.00	1.00	3.00	87,567
Utility Locator	1.00	0.00	1.00	25,189
Standby				7,300
Time charged directly to Capital Projects				(128,100)
Total	**17.00**	**0.00**	**17.00**	**472,998**

Appropriations Detail

Account # 042-2081-532

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	444,869	496,447	254,331	363,418	472,998
1410	Overtime	32,682	21,438	8,825	35,000	20,000
15xx	Bonuses/Incentives	1,996	5,000	0	0	0
2110	FICA	35,541	38,634	19,209	25,942	33,426
221x	Retirement	51,225	56,846	25,061	31,356	28,809
23xx	Insurance	69,646	75,915	38,994	51,217	73,759
2410	Workers' Compensation	13,160	10,142	4,705	2,827	9,037
26xx	Other Payroll Benefits	1,940	102,066	46	2,196	1,386
2970	1st Installs	(28,086)	(3,345)	0	(11,711)	0
TOTAL PERSONAL SERVICES		622,973	803,143	351,171	500,245	639,415
OPERATING EXPENSES						
4010	Travel	3,299	1,431	46	1,500	1,500
41xx	Communication	8,574	7,151	3,971	11,000	11,000
4210	Postage	0	58	27	500	500
4310	Utilities	25,626	25,530	12,151	29,000	29,000
44xx	Rentals	0	1,091	701	0	700
4415	Internal Fleet Lease	77,900	77,588	46,430	92,859	92,119
4499	Allocated Equip. Rental	(78,198)	(52,807)	(11,837)	(53,721)	(23,792)
4510	Insurance	6,408	6,412	3,034	6,043	9,259
461x	Repairs & Maintenance- Vehicles	50,096	54,765	30,212	63,000	63,000
4620	Repairs & Maintenance- Buildings	429	359	60	1,000	500
4625	Repairs & Maintenance- Non-Build	17	0	59	500	250
46xx	Repairs & Maintenance- Equipment	14,252	2,458	1,204	2,617	2,690
4710	Printing & Binding	1,178	4,451	1,243	3,000	3,000
4xxx	Promotional Activities/Advertising	353	489	140,503	180,850	900
4920	Other Current Charges	3,538	2,543	882	3,200	3,000
5110	Office Supplies	1,250	0	0	0	0
5180	Minor Furniture & Equip	6,848	8,345	2,631	8,000	7,000
5210	Operating Supplies	29,529	33,364	26,847	40,000	40,000
5215	Uniforms	5,126	3,979	3,134	6,000	6,000
5230	Fuel Purchases	36,298	53,583	18,689	36,900	37,000
5410	Publications & Memberships	2,288	3,681	7,138	0	0
5440	Education	1,164	0	0	0	0
5450	Training	3,322	4,038	1,525	3,400	3,400
5999	Material - 1st Installs	(15,265)	0	0	0	0
TOTAL OPERATING EXPENSES		184,032	238,509	288,650	435,648	287,026
TOTAL APPROPRIATIONS		807,005	1,041,652	639,821	935,893	926,441

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	500,245	639,415	139,170	27.82%
Operating Expenses	435,648	287,026	(148,622)	-34.12%
TOTALS	935,893	926,441	(9,452)	-1.01%

Significant Budget Changes:
Personal Services increased due to the reduction in capital projects. The change in Operating Expenses reflects the reclass of civic funding to Gas Administration.

Appropriations Detail

Account # 042-2088-5xx

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
OPERATING EXPENSES						
4950	Uncollectible Accounts	8,831	42,732	12,500	25,000	20,000
4962	Customer Accounts	462,923	432,195	246,922	375,677	302,955
4963	Meter Reading	67,956	72,692	33,205	77,499	78,153
5910	Depreciation Expense	312,014	326,785	189,292	325,000	378,584
	TOTAL OPERATING EXPENSES	851,724	874,404	481,919	803,176	779,692
DEBT SERVICE						
711x	Principal-Long Term Debt	0	0	0	115,327	118,975
721x	Interest-Long Term Debt	17,923	128,241	146,791	293,581	289,605
7311	Fees	120	4,266	333	500	500
732x	Amortize Debt Discount/Premium	1,795	1,201	0	1,177	1,166
7330	Amortize Debt Issue Cost	5,148	7,707	0	7,646	5,132
7340	Amortize Deferred Charges	5,772	5,689	0	5,600	1,339
	TOTAL DEBT SERVICE	30,758	147,104	147,124	423,831	416,717
OTHER USES						
9101	Transfers to General Fund	741,249	965,735	372,654	745,308	567,645
9102	Surcharge Transfer	110,069	106,475	74,323	111,903	194,399
9160	Reserve/Future Capital	0	0	0	347,496	218,049
9960	Interest-Customer Deposit	9,164	6,188	1,328	0	1,500
	TOTAL OTHER USES	860,482	1,078,398	448,305	1,204,707	981,593
	TOTAL APPROPRIATIONS	1,742,964	2,099,906	1,077,348	2,431,714	2,178,002

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	803,176	779,692	(23,484)	-2.92%
Debt Service	423,831	416,717	(7,114)	-1.68%
Other Uses	1,204,707	981,593	(223,114)	-18.52%
TOTALS	2,431,714	2,178,002	(253,712)	-10.43%

Significant Budget Changes:

The change in Other Uses reflects the decrease in the transfer to the General Fund and funding set aside for future use.

Appropriations Detail

Account # 042-2099-532

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
1210	Regular Salaries & Wages	172,455	106,757	25,357	238,149	128,100
1410	Overtime	2,466	49	0	0	0
2110	FICA	13,190	8,090	1,852	18,220	9,801
221x	Retirement	20,695	12,605	2,184	28,577	15,162
23xx	Insurance	25,006	14,976	3,847	38,313	20,611
2410	Workers' Compensation	5,262	2,231	493	7,931	4,265
26xx	Other Payroll Benefits	1,402	865	427	0	0
2970	1st Installs	28,086	3,345	0	11,711	0
2999	Allocated Labor Expense	37,752	24,547	5,607	57,620	28,592
	TOTAL PERSONAL SERVICES	306,314	173,465	39,767	400,521	206,531
OPERATING EXPENSES						
4499	Allocated Equip Rental	78,198	52,807	11,837	53,721	23,792
5210	Operating Supplies	446,920	160,122	24,832	495,114	237,485
5299	Allocated Material Exp	20,588	7,091	1,180	30,849	14,797
5999	Material - 1st Installs	15,265	0	0	0	0
	TOTAL OPERATING EXPENSES	560,971	220,020	37,849	579,684	276,074
CAPITAL OUTLAY						
6110	Land Costs	0	0	275,000	0	0
6310	Improvements Other than Bldgs	17,697	3,174	4,674	169,400	40,000
6410	Machinery & Equipment	25,644	7,622	3,194	4,900	10,500
	TOTAL CAPITAL OUTLAY	43,341	10,796	282,868	174,300	50,500
DEBT SERVICE						
7210	Interest-Long Term Debt	165,261	94,269	0	0	0
	TOTAL DEBT SERVICE	165,261	94,269	0	0	0
OTHER USES						
9999	WIP Contra	(1,075,886)	(498,550)	(361,215)	0	0
	TOTAL OTHER USES	(1,075,886)	(498,550)	(361,215)	0	0
TOTAL APPROPRIATIONS		1	0	(731)	1,154,505	533,105

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	400,521	206,531	(193,990)	-48.43%
Operating Expenses	579,684	276,074	(303,610)	-52.38%
Capital Outlay	174,300	50,500	(123,800)	-71.03%
Debt Service	0	0	0	0.00%
Other Uses	0	0	0	0.00%
TOTALS	1,154,505	533,105	(621,400)	-53.82%

Project Schedule

Number	Title	Funding Source	Amount
420001	Meters (141,953)		
	Regular meters	Current Revenue	45,968
		Customer Contribution	18,919
	ERT meters	Current Revenue	58,147
		Customer Contribution	18,919
420002	Mains		
	Lake Griffin Town Homes	Customer Contribution	113,020
420003	Tools & Equipment	Current Revenue	15,868
420007	General Plant		
	Reshingle Gas Admin Building	Current Revenue	40,000
420008	Regulators (24,643)	Current Revenue	15,903
		Customer Contribution	8,740
420010	Services (197,621)	Current Revenue	17,553
		Customer Contribution	180,068
	TOTAL		533,105
	Source of Funds		
		Current Revenue	193,439
		Customer Contribution	339,666
	TOTAL		533,105

Ray Sharp, Environmental Services/Public Works Director

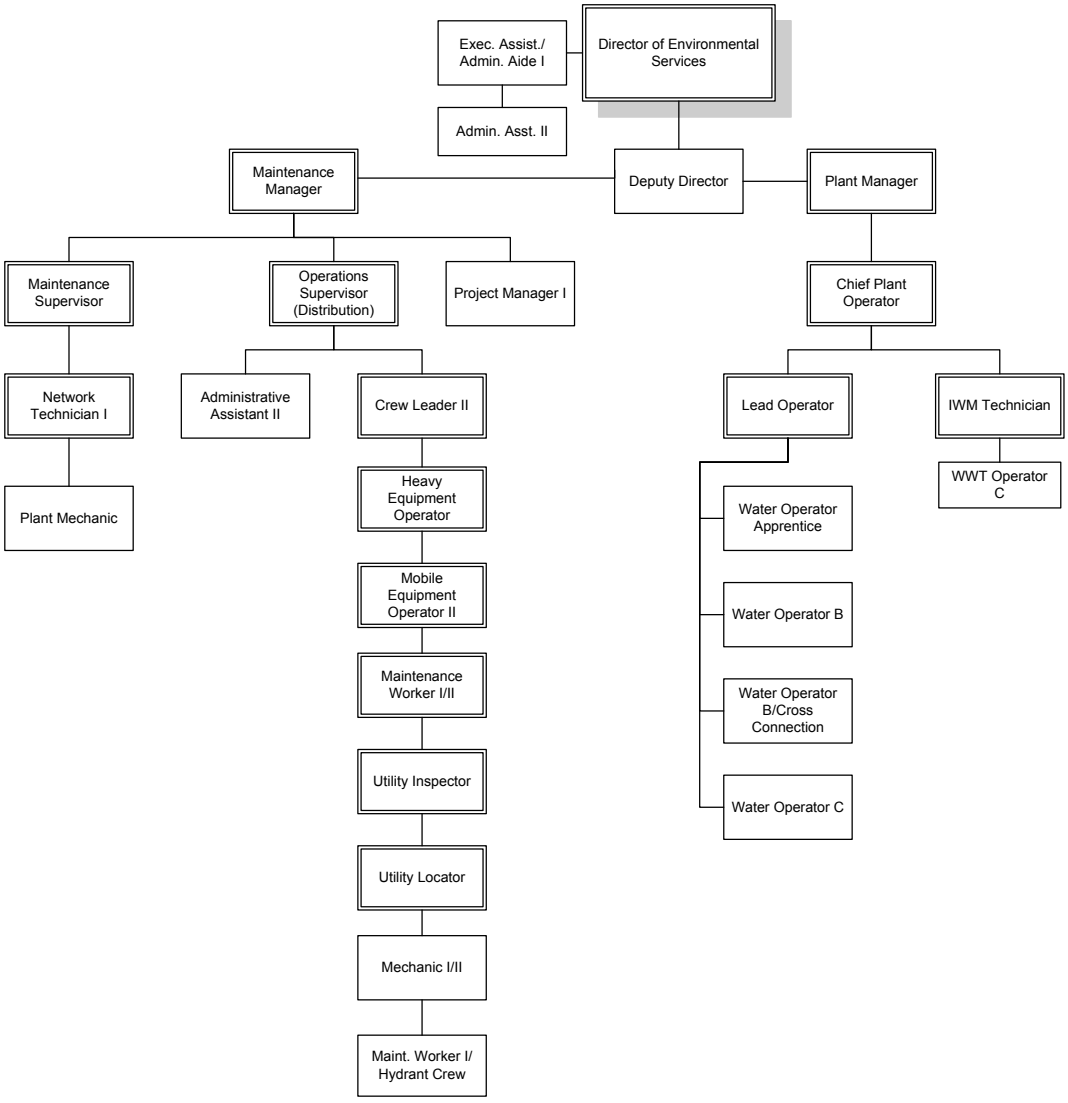
The Water Department provides a safe, high quality product with prompt, professional service at a low cost to the customer. Preventive maintenance is important to continue services.

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 Department

Organization

Total Department Budget

$ 9,560,083

Water System Description

Water System Description

The water distribution system is primarily composed of 375 miles of water mains. The system includes four elevated storage tanks, (College Street 500,000 gallons, Newell Hill 200,000 gallons, Highland Lakes 200,000 gallons, and Lake Square Mall 150,000 gallons).

There are four ground storage tanks within the system. Two of the ground storage tanks within the City limits are rated at 1.5 million gallons; one at the Plantation is a 56,000 gallon tank and the remaining being located at Royal Highlands, which is rated at 500,000 gallons.

Water is obtained from 21 Floridian aquifer wells. The City has a consumptive use permit from St. Johns River Water Management District to withdraw 879.1 million gallons in 2009 which is an average daily flow of 10.63 million gallons. Treatment of the raw water is accomplished through the main water treatment plant and five satellites facilities.

The water system anticipates having the capacity to meet the needs of the existing customers of the City through the year 2020 and is in the process of renewing its consumptive use permit. The City meets all federal and state drinking water standards.

Water reuse is a commodity that will help the City maximize the life of the drinking water aquifer available for customers. Reuse is a valuable resource for not only residential customers but also for commercial customers that require high volumes of water at reasonable rates. The availability of reuse water in industrial and residential applications will be utilized to provide a means of reducing the City's use of potable water. New reuse rates have been adopted to provide an adequate revenue stream for the reuse system. This new service will allow the City to meet the St. Johns River Water Management District water consumption requirement. The City will be in full Reuse production by the end of fiscal year 2008-09.

Construction of a reuse facility and reuse line extensions began in the fiscal year 1999-2000. The City will construct two new reuse transmission lines to provide reuse water to new customers when it is available. The City finished the design and permit modifications to the Canal Street treatment facility to upgrade it and convert to public access reuse. New reuse rates have been adopted to provide an adequate revenue stream for these improvements. This new service will allow the City to meet the St. Johns River Water Management District water consumption requirements. The City is on schedule to begin the distribution of reuse within fiscal year 2009-10.

Budget Summary – Operating Statement

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
OPERATING REVENUE					
Charges for Services	7,383,046	6,995,658	3,593,854	7,063,851	7,389,123
Other Operating Revenue	621,232	644,109	156,352	179,070	165,760
TOTAL REVENUE SOURCES	8,004,278	7,639,767	3,750,206	7,242,921	7,554,883
OPERATING APPROPRIATIONS					
Administration	1,409,493	1,095,999	509,512	1,108,577	1,091,965
Treatment	1,151,825	1,533,288	788,465	1,390,954	1,524,808
Reuse	0	0	0	0	160,120
Distribution	1,392,058	1,662,693	681,116	2,142,811	1,355,641
Other Operating Expenses	1,789,693	1,546,593	1,418,542	3,096,060	3,207,318
TOTAL APPROPRIATIONS	(5,743,069)	(5,838,573)	(3,397,635)	(7,738,402)	(7,339,852)
NET INCOME FROM OPERATIONS	2,261,209	1,801,194	352,571	(495,481)	215,031
Non-Operating Revenue	986,312	0	0	0	0
Non-Operating Appropriations	(11,085)	(8,679)	(1,914)	(12,000)	(1,500)
NET OTHER INCOME	975,227	(8,679)	(1,914)	(12,000)	(1,500)
NET INCOME BEFORE TRANSFERS	3,236,436	1,792,515	350,657	(507,481)	213,531
Transfers to other funds	(793,324)	(803,907)	(360,850)	(753,911)	(869,865)
NET INCOME AFTER TRANSFERS	2,443,112	988,608	(10,193)	(1,261,392)	(656,334)
Other Sources	194,536	196,735	39,727	1,423,616	2,005,200
Capital Projects	(2)	0	(3,850)	(162,224)	(1,332,000)
NET OTHER SOURCES	194,534	196,735	35,877	1,261,392	673,200
UNAPPROPRIATED BALANCE	2,637,646	1,185,343	25,684	0	16,866

Revenue Detail

ACCOUNT 043-0000	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
INTERGOVERNMENTAL REVENUE					
33431 St. Johns Water Mgmt	341,906	0	0	0	0
33449 Joint Participation Agmt	644,406	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUE	986,312	0	0	0	0
CHARGES FOR SERVICES					
34331 Residential Sales	4,910,092	4,852,022	2,586,658	4,759,807	5,157,878
34332 Commercial Sales	2,139,311	1,813,688	851,977	1,949,186	1,926,065
34336 Municipal Sales	150,243	131,943	57,770	163,689	138,806
34338 Private Fire Protection Sales	21,982	23,738	12,393	23,619	25,172
TOTAL CHARGES FOR SERVICES	7,221,628	6,821,391	3,508,798	6,896,301	7,247,921
OTHER OPERATING REVENUES					
34905 Penalties	45,603	51,194	24,640	50,000	52,530
34905 Reuse Water	450	944	436	2,500	3,573
34910 Sale of Bottled Water	4,077	34	0	50	0
34918 Misc Service Revenue	111,288	122,095	59,980	115,000	85,099
TOTAL OPERATING REVENUE	161,418	174,267	85,056	167,550	141,202
NON OPERATING REVENUE					
36110 Interest on Investments	163,925	106,458	77,856	75,000	118,000
36130 Gain/Loss Investments	18,196	4,687	(12,905)	0	0
36201 Rents & Royalties	(4,500)	0	0	0	0
32403 Impact Fees - Residential	374,311	413,961	53,351	52,035	0
32403 Impact Fees-Commercial	69,300	68,812	36,110	52,035	0
36404 Recovery From Losses	0	0	45,370	0	0
36925 Misc Jobbing Revenue	0	3,447	107	0	500
36990 Misc Non-Operating Revenue	0	46,744	(43,537)	0	47,260
TOTAL NON OPERATING REVENUE	621,232	644,109	156,352	179,070	165,760
OTHER SOURCES					
38144 Transfer from Wastewater	0	0	0	500,000	500,000
38893 Appropriated Ret Earnings	0	0	0	0	0
38950 Contributions - Cust/Dev	194,536	196,735	39,727	672,228	100,000
38961 Appropriated Renewal & Replacement	0	0	0	251,388	835,200
38963 Appropriated Impact Fees	0	0	0	0	570,000
TOTAL OTHER SOURCES	194,536	196,735	39,727	1,423,616	2,005,200
TOTAL RESOURCES	9,185,126	7,836,502	3,789,933	8,666,537	9,560,083

Division Summary of Appropriations

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
3021 **ADMINISTRATION**					
Personal Services	163,938	172,491	86,380	190,772	207,470
Operating Expenses	1,245,555	923,508	423,132	917,805	884,495
TOTAL ADMINISTRATION	1,409,493	1,095,999	509,512	1,108,577	1,091,965
3051 **TREATMENT**					
Personal Services	432,190	632,693	258,049	553,817	556,874
Operating Expenses	719,635	900,595	530,416	837,137	967,934
TOTAL TREATMENT	1,151,825	1,533,288	788,465	1,390,954	1,524,808
3072 **REUSE**					
Personal Services	0	0	0	0	117,260
Operating Expenses	0	0	0	0	42,860
TOTAL REUSE	0	0	0	0	160,120
3081 **DISTRIBUTION**					
Personal Services	924,869	1,043,821	422,492	1,015,186	960,658
Operating Expenses	467,189	618,872	258,624	1,127,625	394,983
TOTAL DISTRIBUTION	1,392,058	1,662,693	681,116	2,142,811	1,355,641
3088 **OTHER**					
Operating Expenses	1,733,220	1,500,021	843,488	1,535,799	1,610,481
Debt Service	56,473	46,572	575,054	1,560,261	1,596,837
Other Uses	804,409	812,586	362,764	765,911	888,231
TOTAL OTHER	2,594,102	2,359,179	1,781,306	3,861,971	4,095,549
3099 **CAPITAL PROJECTS**					
Personal Services	38,816	55,014	5,769	0	0
Operating Expenses	653,563	237,938	19,853	63,612	0
Capital Outlay	3,840,326	1,648,995	679,100	98,612	1,332,000
Debt Service	580,721	811,363	0	0	0
Other Uses	(5,113,424)	(2,753,310)	(700,872)	0	0
TOTAL CAPITAL PROJECTS	2	0	3,850	162,224	1,332,000
GRAND TOTAL					
Personal Services	1,559,813	1,904,019	772,690	1,759,775	1,842,262
Operating Expenses	4,819,162	4,180,934	2,075,513	4,481,978	3,900,753
Capital Outlay	3,840,326	1,648,995	679,100	98,612	1,332,000
Debt Service	637,194	857,935	575,054	1,560,261	1,596,837
Other Uses	(4,309,015)	(1,940,724)	(338,108)	765,911	888,231
TOTAL APPROPRIATIONS	6,547,480	6,651,159	3,764,249	8,666,537	9,560,083

Values & Goals

Value: Professionalism

Goals:

- Continued implementation of a strategic planning process that documents present conditions, defines future needs consistent with City goals and growth patterns, and identifies intermediate steps necessary to meet future needs
- Implementation of master plans for water treatment facilities and for water distribution facilities that define improvements necessary to meet current need and supports needs identified through the strategic planning process in fiscal year 2007

Value: Organizational Development and Self Sufficiency

Goals:

- Manage a defined training program for each division to prepare employees for advancement as the basis for succession planning
- Continued development of a cross-training program to increase depth of knowledge throughout the department

Major Accomplishments:

- Completed next phase of SCADA system improvements, which encompassed the Royal Highlands system
- Completed master planning for southeastern water service areas
- Continue to negotiate a 20 year CUP permit with St. Johns River Management District

Performance Measures:

	2007-08	2008-09	2009-10
Implementation of strategic plan	25%	50%	75%
Implementation of Water treatment master plan	25%	50%	75%
Implementation of Water distribution master plan	25%	50%	75%
Dual Certification Cross-training	25%	35%	40%
Defined training program	80%	100%	100%

Personnel Schedule

Classification	2009	Change	2010	Amount
Admin. Asst. II[4]	0.00	0.50	0.50	15,683
Exec.Assistant/Admin. Aide I	1.00	0.00	1.00	39,270
Director of Environmental Services[2]	0.50	0.00	0.50	50,295
Deputy Director of Env. Services[1]	0.50	0.00	0.50	39,145
Project Manager I[3]	0.50	0.00	0.50	25,813
(Title Change per Legislation)				
Total	**2.50**	**0.50**	**3.00**	**170,206**

Note: Allocations
Deputy Director of Env. Services[1]
50%-3021, 50%-4021
Director of Environmental Services[2]
50%-3021, 50%-4021
Project Manager I[3]
50%-3021, 50%-4021
Admin. Asst. II
50%-3021, 50%-4021

Appropriations Detail

Account # 043-3021-533

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
1210	Regular Salaries & Wages	131,441	125,220	70,272	153,456	170,206
1410	Overtime	1,929	435	37	2,000	500
1530	Bonuses	250	250	0	0	0
2110	FICA	10,201	9,419	5,240	9,922	11,140
221x	Retirement	8,360	8,847	6,038	10,390	9,879
23xx	Insurance	9,240	9,389	4,966	10,606	13,493
2410	Workers' Compensation	504	369	426	987	1,138
26xx	Employee Benefits	6,106	25,487	91	3,411	1,114
2999	Allocated Labor Expense	(4,093)	(6,925)	(690)	0	0
TOTAL PERSONAL SERVICES		163,938	172,491	86,380	190,772	207,470
OPERATING EXPENSES						
31xx	Professional Services	397,512	111,107	194,977	406,000	408,500
3410	Contract Services	5,000	8,103	0	10,000	5,000
4010	Travel	260	40	0	750	0
41xx	Communication	5,059	4,726	2,884	4,200	0
4210	Postage	463	495	138	400	400
4410	Rentals	3,699	3,819	1,967	3,900	3,900
4415	Internal Fleet Lease	2,266	2,334	808	1,616	0
4510	Insurance	35,359	42,916	25,197	58,252	51,441
461x	Repairs & Maintenance- Vehicles	2,106	1,320	0	1,320	0
4620	Repairs & Maintenance- Buildings	274	2,250	60	570	200
463x	Repairs & Maintenance- Equipment	9,025	8,990	3,614	7,919	6,800
4710	Printing & Binding	223	115	0	430	100
4810	Promotional Activities	2,096	1,499	771	0	0
4911	Advertising-Other Ads	123,459	219,181	2,025	400	400
4920	Other Current Charges	0	0	1,006	0	0
4945	Injury/Damage to Others	0	7,831	2,589	0	0
4961	General Administrative	652,768	501,324	183,422	414,048	400,084
5110	Office Supplies	959	0	0	0	0
5180	Minor Furniture & Equip	393	406	0	0	0
521x	Operating Supplies	2,323	2,881	2,330	3,200	3,150
5230	Fuel Purchases	48	579	0	0	500
5299	Allocated Material Expense	(1,946)	(374)	(36)	0	0
5410	Publications & Memberships	3,669	3,471	352	3,500	4,020
5450	Training	540	495	1,028	1,300	0
TOTAL OPERATING EXPENSES		1,245,555	923,508	423,132	917,805	884,495
TOTAL APPROPRIATIONS		1,409,493	1,095,999	509,512	1,108,577	1,091,965

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	190,772	207,470	16,698	8.75%
Operating Expenses	917,805	884,495	(33,310)	-3.63%
TOTALS	1,108,577	1,091,965	(16,612)	-1.50%

Significant Budget Changes:

The change in Personal Services reflects the addition of an Administrative Assistant II position which is split with Wastewater.

Values & Goals

Value: Excellence in all we do

Goals:

- Maintain per-capita water consumption at 150 gallons per day per person through conservation; conduct annual water audit to evaluate per-capita water consumption
- Perform monthly evaluations of water unaccounted for, with an annual target of less than 7%
- Continuation of community water conservation workshops through partnerships with the University of Florida, Lake County Water Authority, and St. Johns River Water Management District outreach programs

Value: Fiscal Responsibility

Goals:

- Continued Reduction of all utility usage by 5% annually; evaluate overall usage against best management practices
- Monthly persistence of tracking production volumes, unaccounted for water loss, and water production costs
- Zero time lost to work related accidents and/or injuries

Value: Professionalism

Goals:

- Establish zero hours of unscheduled downtime for critical pumping systems and disinfection systems
- Monitor and implement preventative maintenance procedures
- Aid in planning and controlling of corresponding construction projects for each treatment facility to ensure compliance with capacity and all regulatory standards
- Monitor training programs to ensure that all operators obtain necessary CEU's for recertification
- Continuation of cross training program focused on achieving dual certification for all staff

Major Accomplishments:

- Unaccounted for water is or equal to 7%
- Completed Annual Consumer Confidence Reporting
- Refurbished High Service Pump # 2,3 and 4 at the Main Water Treatment Facility to ensure reliability
- Replaced the Variable Frequency Drive for high service pump #4
- Replaced substandard pump control panel
- Conservation workshops were conducted in conjunction with organizational partnerships
- Completed SCADA radio system at Royal Highlands to maintain constant communication with the facility
- Installed new high service pumps at Royal Highlands Water Treatment Facility to ensure reliability
- Completed refurbishing Royal Highlands Well # 1
- Two operators received Class "C" certification
- One operator received Class "B" certification
- One operator received Class "A" certification in Wastewater
- One operator received Class "B" certification in Wastewater
- Completed SCADA control system at Plantation Water Facility

Major Accomplishments (cont.) & Performance Measures

- Installed new high service pumps and controls at Lake Pointe Booster Station.
- Replaced and rehabbed the hydro-tanks located at the Airport Water Treatment Facility.
- Rehabbed the Lake Square Mall Elevated Tower
- Installed new communication equipment for Lake County Emergency Management
- Completed mandated wash-out and Inspection of the City's four (4) elevated towers, four (4) ground storage tanks, and two (2) hydro-tanks
- Completed installation of SCADA controlled Altitude Valve(s) located at the College Street & Newell Hill Elevated Towers

Performance Measures:

	2007-08	2008-09	2009-10
Annual unaccounted for water loss	7%	6%	7%
Reduce electric usage	5%	3%	5%
Unscheduled down time for critical system	0	0	0
Average per-capita water consumption	N/A	198	N/A

Personnel Schedule

Classification	2009	Change	2010	Amount
Chief Plant Operator	1.00	0.00	1.00	51,584
Lead Plant Operator	1.00	0.00	1.00	38,126
Maintenance Worker II[1]	0.50	0.00	0.50	11,088
Plant Manager[2]	0.50	0.00	0.50	38,958
Water Operator Apprentice	4.00	(3.00)	1.00	25,397
Water Operator B	1.00	1.00	2.00	66,581
Water Operator B/Cross Conn.	1.00	0.00	1.00	44,346
Water Operator C	2.00	2.00	4.00	114,710
Total	**11.00**	**0.00**	**11.00**	**390,790**

Notes: Allocations
Plant Manager[2]
50%-3051,25%-4051,25%-4052
Maintenance Worker II[1]
50%-3051,50%-4071

Appropriations Detail

Account # 043-3051-533

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	295,886	389,556	178,690	388,699	390,790
1410	Overtime	25,535	23,503	13,310	26,000	26,620
1530	Bonuses/Incentives	964	2,667	0	0	0
2110	FICA	23,893	30,836	14,106	28,115	28,263
221x	Retirement	33,461	43,037	17,771	38,817	28,320
23xx	Insurance	41,895	59,410	27,355	58,239	62,624
2410	Workers' Compensation	10,444	12,469	6,709	13,700	20,011
26xx	Other Payroll Benefits	112	71,215	108	247	246
TOTAL PERSONAL SERVICES		432,190	632,693	258,049	553,817	556,874
OPERATING EXPENSES						
31xx	Professional Services	38,338	40,968	58,401	60,000	10,000
3410	Contract Services	46,764	65,419	31,220	55,350	106,800
4010	Travel	2,326	1,464	13	7,500	7,500
41xx	Communication	4,667	5,254	2,589	5,200	5,200
4210	Postage	1,377	3,086	740	1,300	1,300
4310	Utilities	421,026	561,974	299,217	460,500	598,434
4410	Rentals	595	2,500	1,104	1,500	1,000
4415	Internal Fleet Lease	17,109	18,031	11,595	23,190	17,755
4510	Insurance	22,477	3,607	12,229	12,051	15,181
461x	Repairs & Maintenance- Vehicles	14,473	90,388	62,539	58,900	59,440
4620	Repairs & Maintenance- Buildings	3,667	9,475	228	5,000	1,000
4625	Repairs & Maintenance- Non-Build	2,013	6,055	1,325	7,000	3,000
46xx	Repairs & Maintenance- Equipment	36,232	1,800	1,186	3,140	3,460
4710	Printing & Binding	0	0	128	1,500	1,000
4810	Promotional Activites	112	0	16	10,500	0
4911	Advertising	92	222	0	1,000	0
4920	Other Current Charges	1,000	1,880	2,000	3,000	19,900
5110	Office Supplies	2,024	0	0	0	0
5180	Minor Furniture & Equip	21,336	4,671	2,224	1,000	4,500
5210	Operating Supplies	67,005	64,293	33,942	97,906	90,900
5215	Uniforms	2,379	2,338	1,968	4,500	2,700
5230	Fuel Purchases	8,072	8,922	5,807	10,500	11,614
5410	Publications & Memberships	1,912	1,621	933	3,200	2,250
5440	Education	1,669	1,633	0	0	0
5450	Training	2,970	4,994	1,012	3,400	5,000
TOTAL OPERATING EXPENSES		719,635	900,595	530,416	837,137	967,934
TOTAL APPROPRIATIONS		1,151,825	1,533,288	788,465	1,390,954	1,524,808

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	553,817	556,874	3,057	0.55%
Operating Expenses	837,137	967,934	130,797	15.62%
TOTALS	1,390,954	1,524,808	133,854	9.62%

Significant Budget Changes:
The increase in Operating Expenses is directly related to utilities.

Values & Goals

Value: Excellence in All We Do

Goals:

- Operate and maintain plant in compliance with all permitting and regulatory requirements; establish a spray field goal of zero deficiencies for regulatory compliance and inspection
- Perform grounds maintenance to establish and maintain a good aesthetic appearance

Value: Fiscal Responsibility

Goals:

- Minimize cost of electric used for delivery of reuse to the system

Value: Professionalism

Goals:

- Establish a goal of zero hours of unscheduled downtime for critical pumping systems; to monitor malfunction reports, and implement preventive maintenance procedures
- Maintain established preventive maintenance schedules for spray site

Value: Organizational Development and Self Sufficiency

Goals:

- Continue formal training and empowerment of personnel to better structure department

Major Accomplishments:

Performance Measures:

	2007-08	2008-09	2009-10
Deficiencies for regulatory compliance	N/A	N/A	0
Unscheduled down time for critical systems	N/A	N/A	0
Reduce electric usage	N/A	N/A	5%

Personnel Schedule

Classification	2009	Change	2010	Amount
Ind. Waste Monitoring Tech	0.00	1.00	1.00	25,875
Wastewater Operator C[1]	0.00	2.00	2.00	55,911
Total	**0.00**	**3.00**	**3.00**	**81,786**

Notes:

[1] Wastewater Operator C positions were in Wastewater division 4052 Turnpike Treatment Plant moved here due to the Reuse division beginning it's operations

Appropriations Detail

Account # 043-3072-533

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES					
1210 Regular Salaries & Wages	0	0	0	0	81,786
1410 Overtime	0	0	0	0	1,000
2110 FICA	0	0	0	0	6,256
2210 Retirement	0	0	0	0	1,636
23xx Insurance	0	0	0	0	22,926
2410 Workers' Compensation	0	0	0	0	3,656
TOTAL PERSONAL SERVICES	0	0	0	0	117,260
OPERATING EXPENSES					
3410 Contract Services	0	0	0	0	12,000
4010 Travel	0	0	0	0	3,000
4210 Postage	0	0	0	0	500
4310 Utilities	0	0	0	0	0
4612 Repairs & Maintenance-Vehicles	0	0	0	0	5,000
4625 Repairs & Maintenance- Non Bldg	0	0	0	0	5,000
4710 Printing & Binding	0	0	0	0	500
5210 Operating Supplies	0	0	0	0	15,000
5215 Uniforms	0	0	0	0	1,110
5450 Training	0	0	0	0	750
TOTAL OPERATING EXPENSES	0	0	0	0	42,860
TOTAL APPROPRIATIONS	0	0	0	0	160,120

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	117,260	117,260	100.00%
Operating Expenses	0	42,860	42,860	100.00%
TOTALS	0	160,120	160,120	100.00%

Significant Budget Changes:
This is a new division of Water. Additionally, two Wastewater Operator C positions were reclassed from Wastewater- Turnpike Treatment Plant.

Values & Goals

Value: Excellence in All We Do

Goals:
- Train all personnel to develop necessary customer service skills
- Respond to all customer calls within a reasonable time frame
- Promote efficiency and professionalism for all service calls

Value: Professionalism

Goals:
- Continue participation in the administration division's strategic planning process and completion of a water distribution master plan
- Plan and construct upgrades to conform to the master plan
- Construct 1,000 feet of new replacement water main targeted at improving water quality
- Continuance of system-wide hydrant maintenance program
- Flow test all City-owned hydrants outside City limits

Value: Organizational Development and Self Sufficiency

Goals:
- Continue implementation of training program focused on requirements of Regulatory Agencies for certification as C Distribution Operators
- Track and report performance on a monthly basis through relevant indicators

Major Accomplishments:
- Prepared utility relocation design for next phase of US 441 widening (Perkins to Griffin)
- Continued routine hydrant maintenance and flushing program
- Seven employees received Class "C" Reuse Water Distribution certifications; Twelve employee licenses converted from voluntary certifications to mandatory licenses; one employee received certification for Module II Utility Customer Services; Fifteen employees successfully completed Trenching/Shoring classes and certification

Performance Measures:

	20007-08	2008-09	2009-10
Feet of water main upgrades	1,600	1,000	1,000
Feet of water main replacement	1,600	1,000	1,000

Personnel Schedule

Classification	2009	Change	2010	Amount
Administrative Assistant II	1.00	0.00	1.00	35,797
Crew Leader II	1.00	0.00	1.00	43,701
Heavy Equip. Operator	3.00	0.00	3.00	109,034
Maintenance Manager[1]	0.50	0.00	0.50	30,617
Maintenance Worker I	3.00	0.00	3.00	66,062
Maintenance Worker II/Hydrant Crew	1.00	(1.00)	0.00	0
Mechanic I	2.00	0.00	2.00	63,024
Mechanic II[4]	0.50	0.00	0.50	17,106
Mobile Equipment Operator II	4.00	0.00	4.00	108,140
Network Tech I	1.00	0.00	1.00	32,677
Operations Supervisor	1.00	0.00	1.00	59,946
Plant Mechanic[2]	0.50	0.00	0.50	12,834
Project Manager II[3] (Title Change per Legislation)	0.50	0.00	0.50	31,470
Utility Inspector	1.00	0.00	1.00	39,478
Utility Locator	1.00	0.00	1.00	33,425
Total	**21.00**	**(1.00)**	**20.00**	**683,311**

Notes: Allocations
Maintenance Manager[1]
50%-3081,50%-4081
Plant Mechanic[2]
50%3081,50%-4082
Project Manager II[3]
50%-3081,50%-4081
Mechanic II[4]
50%-3081,50%-4071

Appropriations Detail

Account # 043-3081-533

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	645,078	650,937	299,748	717,582	683,311
1410	Overtime	37,204	34,516	14,500	36,400	30,000
15xx	Bonuses/Incentives	2,320	5,250	0	0	0
2110	FICA	50,980	51,436	22,883	53,134	49,590
221x	Retirement	72,751	71,556	29,772	71,946	52,778
23xx	Insurance	91,839	89,985	44,546	109,434	110,021
2410	Workers' Compensation	20,731	19,652	10,154	22,555	32,836
26xx	Employee Benefits	3,966	120,489	889	4,135	2,122
TOTAL PERSONAL SERVICES		924,869	1,043,821	422,492	1,015,186	960,658
OPERATING EXPENSES						
31xx	Professional Services	1,757	2,500	0	10,000	0
3410	Contract Services	2,053	2,770	1,492	5,000	4,000
4010	Travel	8,759	3,606	1,637	12,000	13,500
4110	Communication	12,597	8,532	5,012	9,000	9,500
4210	Postage	56	115	21	100	100
4410	Rentals	44	515	295	1,000	1,100
4415	Internal Fleet Lease	64,701	77,350	51,104	102,209	100,991
4499	Allocated Equip Rental	(55,280)	(41,561)	(4,689)	0	0
4510	Insurance	5,207	5,610	3,641	7,252	9,774
461x	Repairs & Maintenance- Vehicles	55,263	69,195	31,268	57,140	66,840
4620	Repairs & Maintenance- Buildings	2,165	1,640	295	1,000	500
4625	Repairs & Maintenance- Non-Build	2,876	13,592	3,636	5,000	8,000
46xx	Repairs & Maintenance- Equipment	7,415	8,180	3,930	8,124	4,020
4710	Printing & Binding	633	298	128	500	300
4920	Other Current Charges	1,468	750	0	1,200	1,000
5110	Office Supplies	1,642	0	0	0	5,000
5180	Minor Furniture & Equip	9,711	7,001	524	7,500	0
521x	Operating Supplies	307,858	349,720	109,972	867,840	123,000
5212	Meters	0	55,440	26,376	0	0
5215	Uniforms	10,074	7,611	4,285	9,600	7,400
5230	Fuel Purchases	21,680	42,453	16,654	17,360	33,308
5410	Publications & Memberships	841	333	823	1,000	1,250
5440	Education	107	0	0	0	0
5450	Training	5,562	3,222	2,220	4,800	5,400
TOTAL OPERATING EXPENSES		467,189	618,872	258,624	1,127,625	394,983
TOTAL APPROPRIATIONS		1,392,058	1,662,693	681,116	2,142,811	1,355,641

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	1,015,186	960,658	(54,528)	-5.37%
Operating Expenses	1,127,625	394,983	(732,642)	-64.97%
TOTALS	2,142,811	1,355,641	(787,170)	-36.74%

Significant Budget Changes:
The change in Operating Expenses is directly related to a decrease in meters due to the downturn in construction.

Appropriations Detail

Account # 043-3088-5xx

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
OPERATING EXPENSES						
4950	Uncollectible Accounts	3,661	38,359	10,000	20,000	20,000
4962	Customer Accounts	812,693	516,872	294,615	567,245	497,602
4963	Meter Reading	121,195	111,045	59,364	138,554	132,879
5910	Depreciation Expense	795,671	833,745	479,509	810,000	960,000
	TOTAL OPERATING EXPENSES	1,733,220	1,500,021	843,488	1,535,799	1,610,481
DEBT SERVICE						
7110	Principal-Long Term Debt	0	0	0	370,027	381,746
721x	Interest-Long Term Debt	0	1,356	574,458	1,148,916	1,189,930
7311	Fees	262	4,509	596	1,000	1,000
7320	Amortize Debt Discount/Premium	3,429	101	0	51	2,395
7330	Amortize Debt Issue Cost	38,989	27,012	0	26,884	18,568
7340	Amortize Deferred Charges	13,793	13,594	0	13,383	3,198
	TOTAL DEBT SERVICE	56,473	46,572	575,054	1,560,261	1,596,837
OTHER USES						
9101	Transfer to General Fund	564,321	610,466	260,221	520,442	547,688
9102	Surcharge Transfer	229,003	193,441	99,589	233,469	322,177
9115	Transfer to Building Fund	0	0	1,040	0	0
9160	Reserve/Future Capital	0	0	0	0	16,866
9960	Interest-Customer Deposit	11,085	8,679	1,914	12,000	1,500
	TOTAL OTHER USES	804,409	812,586	362,764	765,911	888,231
TOTAL APPROPRIATIONS		2,594,102	2,359,179	1,781,306	3,861,971	4,095,549

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	1,535,799	1,610,481	74,682	4.86%
Debt Service	1,560,261	1,596,837	36,576	2.34%
Other Uses	765,911	888,231	122,320	15.97%
TOTALS	3,861,971	4,095,549	233,578	6.05%

Significant Budget Changes:

Operating Expenses increased due to depreciation. The change in Other Uses reflects the increase in the surcharge transfer to the General Fund.

Appropriations Detail

Account # 043-3099-533

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
1210	Regular Salaries & Wages	24,809	34,543	3,714	0	0
2110	FICA	1,830	2,532	262	0	0
2210	Retirement	2,949	4,053	361	0	0
23xx	Insurance	3,875	5,381	597	0	0
2410	Workers' Compensation	874	1,103	132	0	0
26xx	Other Payroll Benefits	386	477	13	0	0
2970	1st Installs	0	0	0	0	0
2999	Allocated Labor Expense	4,093	6,925	690	0	0
	TOTAL PERSONAL SERVICES	38,816	55,014	5,769	0	0
OPERATING EXPENSES						
31xx	Professional Services	543,214	178,577	13,570	0	0
3410	Contract Services	5,220	4,625	82	0	0
44xx	Rentals	55,280	41,561	4,689	0	0
4625	R&M/ Non-Buildings	68	2,898	258	0	0
4920	Other Current Charges	0	711	336	0	0
5180	Minor Furniture/Equipment	0	0	0	0	0
5210	Operating Supplies	47,835	9,192	882	63,612	0
5299	Allocated Material Expense	1,946	374	36	0	0
	TOTAL OPERATING EXPENSES	653,563	237,938	19,853	63,612	0
CAPITAL OUTLAY						
6110	Land Costs	0	(181)	0	0	0
6210	Buildings	897,440	0	0	0	0
6310	Improvements Other Than Bldgs	2,583,562	1,562,194	655,640	98,612	1,332,000
6410	Machinery & Equipment	359,324	86,982	23,460	0	0
	TOTAL CAPITAL OUTLAY	3,840,326	1,648,995	679,100	98,612	1,332,000
DEBT SERVICE						
7210	Interest-Long Term Debt	580,721	811,363	0	0	0
	TOTAL DEBT SERVICE	580,721	811,363	0	0	0
OTHER USES						
9999	WIP- Contra	(5,113,424)	(2,753,310)	(700,872)	0	0
	TOTAL OTHER USES	(5,113,424)	(2,753,310)	(700,872)	0	0
TOTAL APPROPRIATIONS		2	0	3,850	162,224	1,332,000

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	0	0	0.00%
Operating Expenses	63,612	0	(63,612)	-100.00%
Capital Outlay	98,612	1,332,000	1,233,388	1250.75%
Debt Service	0	0	0	0.00%
Other Uses	0	0	0	0.00%
TOTALS	162,224	1,332,000	1,169,776	721.09%

Significant Budget Changes:
The increase in Capital Outlay reflects the Highway 441/27 Perkins to Griffin project.

Project Schedule

Number	Title	Funding Source	Amount
430002	Mains & Hydrants (1,275,000)		
	Highway 441- Perkins to Griffin (1,200,000)	Impact Fees	570,000
		Renewal & Replacement	630,000
	Hydrant Replacement	Renewal & Replacement	75,000
430003	Tools & Equipment (45,000)		
	Porta- Mole	Renewal & Replacement	5,000
	Scales for Disinfection	Renewal & Replacement	5,000
	SCADA Radio Upgrade	Renewal & Replacement	35,000
430006	Plant & Storage		
	Water Administration Building Roof Coat	Renewal & Replacement	12,000
	TOTAL		1,332,000
	Source of Funds		
		Impact Fees	570,000
		Renewal & Replacement	762,000
	TOTAL		1,332,000

Ray Sharp, Director of Environmental Services

The Wastewater Division is responsible for providing the proper conveyance, treatment, and reclamation of wastewater within the City's service area, and meeting all regulatory agency requirements and protecting the environment from all pathogenic bacterial infections.

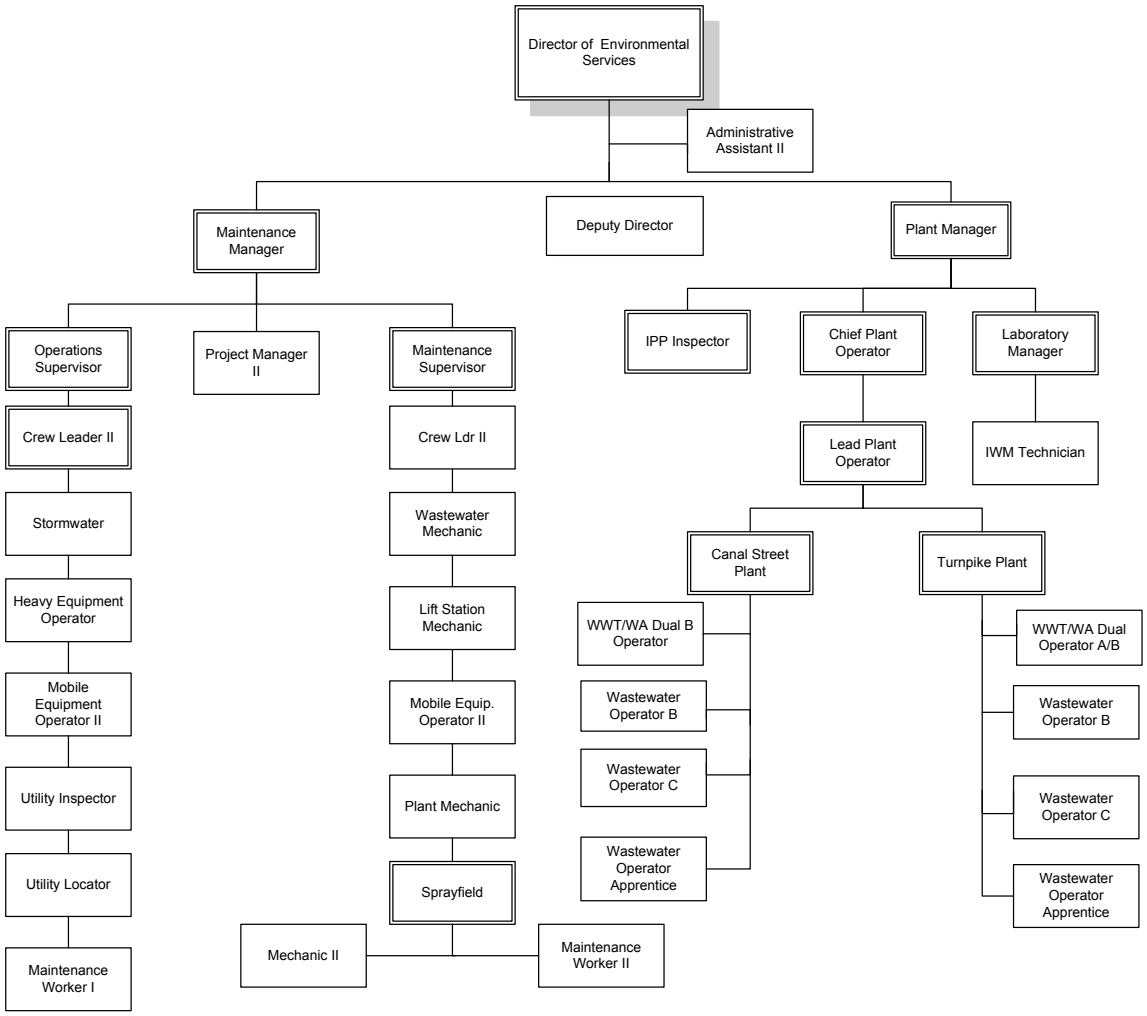
Responsibilities:

Treatment Plant
- Maintain proper treatment
- Preventive maintenance
- Monitor/operate/maintain reclamation sites

Collection
- Maintain lift stations
- Repair system infrastructure
- Maintain collection system

Construction
- Install new wastewater conveyance lines
- Repair/replace lift stations
- Repair/replace collection system infrastructure
- Repair/replace/maintain gravity collection system

Organizational Chart



Total Department Budget

$ 9,968,873

Wastewater System Description

Wastewater System Description

The wastewater collection system consists of 161 lift stations, 81 miles of sewer force mains, and 169 miles of sewer gravity 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 an Operating permit from the Florida Department of Environmental Protection to operate two wastewater treatment plants: the Canal Street Plant, which is rated at 3.5 MGD, and the Turnpike Plant, which is 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 the hay operation. The resulting biosolids generated from the wastewater treatment process is disposed of at permitted sites on 340 acres of City-owned hay fields. With both 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 2015. The City projects, unrestricted public reuse capacity of approximately 3.5 MGD available in 2009. By the end of fiscal year 2009-2010, the City will be delivering the majority of that reuse to customers.

Budget Summary – Operating Statement

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
OPERATING REVENUE					
Charges for Services	9,157,127	9,630,106	4,622,916	9,866,096	9,527,400
Other Operating Revenue	1,551,451	1,193,735	217,199	60,000	35,000
TOTAL REVENUE SOURCES	10,708,578	10,823,841	4,840,115	9,926,096	9,562,400
OPERATING APPROPRIATIONS					
Administration	887,500	806,551	309,283	762,353	760,668
Canal Street Treatment Plant	1,456,225	1,372,372	535,338	1,113,579	1,163,609
Turnpike Treatment	596,544	659,065	300,661	754,295	694,271
Laboratory	(41)	209,786	83,885	203,911	196,842
Sprayfield	250,209	238,212	98,518	258,782	236,171
Collections	1,993,918	995,452	435,496	990,207	986,087
Lift Stations	(618)	1,128,847	498,576	1,111,491	1,104,852
Other Operating Expenses	2,011,986	2,228,597	1,560,162	3,779,803	4,048,380
TOTAL APPROPRIATIONS	(7,195,723)	(7,638,882)	(3,821,919)	(8,974,421)	(9,190,880)
NET INCOME FROM OPERATIONS	3,512,855	3,184,959	1,018,196	951,675	371,520
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	3,512,855	3,184,959	1,018,196	951,675	371,520
Transfers to other funds	(663,892)	(732,516)	(359,821)	(719,642)	(662,070)
NET INCOME AFTER TRANSFERS	2,848,963	2,452,443	658,375	232,033	(290,550)
Other Sources	0	30,625	0	400,000	406,473
Capital Projects	0	0	1	(400,000)	(31,000)
NET OTHER SOURCES	0	30,625	1	0	375,473
UNAPPROPRIATED BALANCE	2,848,963	2,483,068	658,376	232,033	84,923

Revenue Detail

ACCOUNT 044-0000	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
CHARGES FOR SERVICES					
34351 Residential	6,234,255	6,216,643	3,162,923	6,599,896	6,228,787
34352 Commercial Class 1	502,861	545,274	287,723	545,264	549,331
34352 Commercial Class 2	133,856	134,272	69,805	131,397	132,431
34352 Commercial Class 3	832,886	925,642	472,639	904,233	915,584
34352 Commercial Class 4	73,295	68,813	32,658	73,792	68,593
34352 Commercial Class 6	(241)	676	0	0	730
34352 Commercial Class 7	7	41	0	0	40
34352 Commercial Class 8	1,871	1,227	0	0	1,148
34352 Industrial	17,500	16,464	8,400	14,835	15,525
34352 Commercial Reuse	(100,532)	1,012	0	0	915
34353 Misc Bill - Combined Rate	1,015,022	1,326,044	408,290	1,230,919	1,257,476
34354 Multi-Family	177,991	149,911	88,545	124,467	148,628
34356 Municipal	23,922	24,406	12,254	24,653	24,772
TOTAL CHARGES FOR SERVICES	8,912,693	9,410,425	4,543,237	9,649,456	9,343,960
OTHER OPERATING REVENUE					
34905 Penalties	67,722	70,409	39,688	67,700	74,740
34918 Misc Service Revenue	117,418	97,163	31,091	98,940	83,000
34921 Front Footage Fees	644	709	0	0	700
34922 Tap In Fees	58,650	51,400	8,900	50,000	25,000
TOTAL OTHER OPERATING REVENUE	244,434	219,681	79,679	216,640	183,440
NON OPERATING REVENUE					
36110 Interest on Investments	60,983	75,502	25,890	60,000	35,000
36130 Gain/Loss Investments	10,398	3,030	(8,447)	0	0
36201 Rents and Royalties	5,000	0	0	0	0
32403 Impact Fees-Residential	859,231	949,782	118,975	0	0
32403 Impact Fees-Commercial	152,807	161,499	79,770	0	0
36402 Gain From Sale of Fixed Assets	461,661	0	0	0	0
36404 Recovery From Losses	541	0	621	0	0
36908 Cash Over and Short	5	0	0	0	0
36990 Misc Non-Operating Revenue	825	3,922	390	0	0
TOTAL NON OPERATING REVENUE	1,551,451	1,193,735	217,199	60,000	35,000
OTHER SOURCES					
38950 Contributions - Cust/Dev	0	30,625	0	0	0
38962 Appropriated Renewal & Replacement	0	0	0	400,000	171,400
38963 Appropriated Impact Fees	0	0	0	0	235,073
TOTAL OTHER SOURCES	0	30,625	0	400,000	406,473
TOTAL RESOURCES	10,708,578	10,854,466	4,840,115	10,326,096	9,968,873

Division Summary of Appropriations

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
4021 **ADMINISTRATION**					
Personal Services	160,673	174,871	72,719	181,596	192,723
Operating Expenses	726,827	631,680	236,564	580,757	567,945
TOTAL ADMINISTRATION	887,500	806,551	309,283	762,353	760,668
4051 **CANAL ST. TREATMENT**					
Personal Services	668,909	467,261	204,421	459,849	448,687
Operating Expenses	787,316	905,111	330,917	653,730	714,922
TOTAL CANAL ST. PLANT	1,456,225	1,372,372	535,338	1,113,579	1,163,609
4052 **TURNPIKE TREATMENT**					
Personal Services	216,182	233,566	120,251	291,718	248,042
Operating Expenses	380,362	425,499	180,410	462,577	446,229
TOTAL TURNPIKE PLANT	596,544	659,065	300,661	754,295	694,271
4061 **LABORATORY**					
Personal Services	0	121,113	53,246	123,557	116,337
Operating Expenses	(41)	88,673	30,639	80,354	80,505
TOTAL LABORATORY	(41)	209,786	83,885	203,911	196,842
4071 **SPRAYFIELD**					
Personal Services	47,108	46,155	14,362	44,415	39,652
Operating Expenses	203,101	192,057	84,156	214,367	196,519
TOTAL SPRAYFIELD	250,209	238,212	98,518	258,782	236,171
4081 **COLLECTIONS**					
Personal Services	1,030,317	571,751	240,056	638,825	620,268
Operating Expenses	963,601	423,701	195,440	351,382	365,819
TOTAL COLLECTIONS	1,993,918	995,452	435,496	990,207	986,087
4082 **LIFT STATIONS**					
Personal Services	0	715,782	256,678	557,937	554,633
Operating Expenses	(618)	413,065	241,898	553,554	550,219
TOTAL LIFT STATIONS	(618)	1,128,847	498,576	1,111,491	1,104,852
4088 **OTHER**					
Operating Expenses	1,933,790	1,977,282	1,084,475	1,946,472	2,084,675
Debt Service	78,196	251,315	475,687	1,833,331	1,963,705
Other Uses	664,419	732,824	360,896	951,675	746,993
TOTAL OTHER	2,676,405	2,961,421	1,921,058	4,731,478	4,795,373
4099 **CAPITAL PROJECTS**					
Personal Services	3,662	220	0	0	0
Operating Expenses	290,240	61,844	32	47,500	0
Capital Outlay	3,534,774	1,026,484	341,197	352,500	31,000
Debt Service	751,233	686,278	0	0	0
Other Uses	(4,579,909)	(1,774,826)	(341,230)	0	0
TOTAL CAPITAL PROJECTS	0	0	(1)	400,000	31,000
GRAND TOTAL					
Personal Services	2,126,851	2,330,719	961,733	2,297,897	2,220,342
Operating Expenses	5,284,578	5,118,912	2,384,531	4,890,693	5,006,833
Capital Outlay	3,534,774	1,026,484	341,197	352,500	31,000
Debt Service	829,429	937,593	475,687	1,833,331	1,963,705
Other Uses	(3,915,490)	(1,042,002)	19,666	951,675	746,993
TOTAL APPROPRIATIONS	7,860,142	8,371,706	4,182,814	10,326,096	9,968,873

Values & Goals

Value: Professionalism

Goals:

- Continue implementation of a strategic planning process that documents present conditions, defines future needs consistent with City goals and growth patterns, and identifies intermediate steps necessary to meet future needs
- Implementation of master plans for wastewater treatment facilities and wastewater collection facilities that define improvements necessary to meet current needs and support needs identified through the strategic planning process

Value: Organizational Development and Self Sufficiency

Goals:

- Manage training program for each division to meet current and future needs for all personnel
- Improve reliability and efficiency through a program of cross-training to develop a depth of knowledge throughout the department

Major Accomplishments:

- Enrolled 40 restaurants in the City's Oil and Grease Program
- Enrolled one company in the City's Industrial Pretreatment Program
- Completed next phase of SCADA system implementation, which encompassed Plantation lift stations
- Continued cross-training Program for dual certification

Performance Measures:

	2007-08	2008-09	2009-10
Implementation of Strategic plan	25%	50%	75%
Implementation of Wastewater treatment Master plan	25%	50%	75%
Implementation of Wastewater collection Master plan	25%	50%	75%
Dual Certification Cross training	25%	35%	40%
Defined training program	80%	100%	100%

Personnel Schedule

Classification	2009	Change	2010	Amount
Administrative Assistant II[4]	1.00	0.50	1.50	43,638
Director of Environmental Services[1]	0.50	0.00	0.50	50,295
Deputy Director[2]	0.50	0.00	0.50	39,145
Project Manager I[3]	0.50	0.00	0.50	25,813
(Title changer per Legislation)				
Total	**2.50**	**0.50**	**3.00**	**158,891**

Notes: Allocations
Director of Environmental Services[1]
50%-3021,50%-4021
Deputy Director[2]
50%-3021,50%-4021
Project Manager I[3]
50%-3021, 50%-4021
Administrative Assistant II[4]
50%-3021,50%-4021

Appropriations Detail

Account # 044-4021-535

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
121x	Regular Salaries & Wages	123,637	121,829	59,903	145,656	158,891
1410	Overtime	378	933	35	2,000	500
1530	Bonuses/Incentives	250	250	0	0	0
2110	FICA	9,762	9,295	4,472	9,370	10,159
221x	Retirement	8,821	8,349	4,684	9,603	7,532
23xx	Insurance	11,354	8,288	3,163	10,606	13,493
2410	Workers' Compensation	526	361	401	968	1,106
26xx	Other Payroll Benefits	6,335	6,333	61	3,393	1,042
2999	Allocated Labor Expense	(390)	19,233	0	0	0
TOTAL PERSONAL SERVICES		160,673	174,871	72,719	181,596	192,723
OPERATING EXPENSES						
31xx	Professional Services	90,315	6,546	4,057	55,000	52,500
3410	Contract Services	0	0	0	240	240
4010	Travel	0	20	0	0	0
41xx	Communication	847	1,112	698	815	0
4210	Postage	106	157	62	275	120
4410	Rentals	14	0	0	0	0
4415	Internal Fleet Lease	2,060	2,122	1,396	2,792	2,792
4510	Insurance	62,695	76,688	36,635	87,473	72,300
461x	Repairs & Maintenance- Vehicles	1,320	1,332	660	1,320	1,320
4620	Repairs & Maintenance- Buildings	585	240	120	0	0
463x	Repairs & Maintenance- Equipment	2,300	2,580	665	940	1,870
4911	Advertising	0	2,260	0	300	25,300
4920	Other Current Charges	3,815	3,875	0	1,000	0
4945	Injury/Damage to Others	1,195	2,959	917	0	0
4961	General Administrative	558,976	530,021	190,050	428,627	410,303
4980	Taxes	119	73	0	0	0
5110	Office Supplies	390	0	0	0	0
5180	Minor Furniture & Equip	467	0	40	0	100
5210	Operating Supplies	870	691	389	800	800
5215	Uniforms	0	138	8	250	0
5230	Fuel Purchases	471	723	540	500	0
5410	Publications & Memberships	133	143	327	125	0
5450	Training	149	0	0	300	300
TOTAL OPERATING EXPENSES		726,827	631,680	236,564	580,757	567,945
TOTAL APPROPRIATIONS		887,500	806,551	309,283	762,353	760,668

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	181,596	192,723	11,127	6.13%
Operating Expenses	580,757	567,945	(12,812)	-2.21%
TOTALS	762,353	760,668	(1,685)	-0.22%

Significant Budget Changes:

The change in Personal Services reflects the addition of an Administrative Assistant II position which is split with Water.

Values & Goals

Value: Excellence in all we do

Goals:
- Operate and maintain the plant in compliance with all permitting and regulatory requirements
- Establish a goal of zero deficiencies for regulatory compliance and inspection
- Ensure the condition of zero gallons discharged to surface waters
- Continue to produce unrestricted public access reuse quality effluent

Value: A spirit of professionalism

Goals:
- Establish a goal of zero hours of unscheduled downtime for critical pumping systems and disinfection systems
- Monitor malfunction reports and implement preventive and predictive maintenance procedures
- Teamwork to continue contributions for FDEP compliance in all phases of plant operation
- Maintain a 75% pass rate for apprentices taking the State of Florida certification exam

Value: Open accessible government and fiscal responsibility

Goals:
- Reduce electric usage by 5% annually, evaluate overall energy usage against best management practices
- Continuation of monitoring of training program to ensure that all operators obtain necessary Continuing Education Units (CEU) for recertification
- Reduce operational costs by 5% annually, while continuing to maintain current levels of service and effluent quality
- Reduce overtime hours 5% annually
- Reduce amounts of chlorine and sodium hypochlorite used annually by 5%
- Zero time lost due to work related accidents/injuries

Major Accomplishments:
- Completion of Phase II Canal Street WasteWater Treatment Plant rehab
- Electrical consumption data for all facilities has been implemented to monitor monthly usage
- Operator cross training
- Regulator compliance has become the norm and is being accomplished through team-work
- Corresponding operational procedures have been composed and implemented
- Implementation of monthly performance and production costs has taken place
- 100% successful pass rate for Operators has been realized, with 1-Operator receiving Class-C Wastewater certification, 1-Operator receiving A-Wastewater and C-Water certifications and 2-Operators successfully completed Wastewater Class-B certification exam

Performance Measures:

	2007-08	2008-09	2009-10
Deficiencies for regulatory compliance	0	0	0
Unscheduled down time for critical systems	0	0	0
Electric usage	N/A	-11%	-5%

Personnel Schedule

Classification	2009	Change	2010	Amount
Chief Plant Operator[1]	0.50	0.00	0.50	23,182
Heavy Equipment Operator	1.00	0.00	1.00	29,702
Lead Plant Operator	1.00	0.00	1.00	38,896
Plant Manager[4]	0.25	0.00	0.25	19,479
IPP Inspector	1.00	0.00	1.00	43,182
Wastewater Operator Apprentice	2.00	0.00	2.00	50,295
Wastewater Operator C	2.00	0.00	2.00	57,907
WWT/WA Dual B Operator	1.00	0.00	1.00	47,839
Standby				
Total	**8.75**	**0.00**	**8.75**	**310,482**

Notes: Allocations
Chief Plant Operator[1]
50%-4051,50%-4052
Plant Manager[4]
50%-3051,25%-4051,25%-4052

Appropriations Detail

Account # 044-4051-535

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	418,220	309,641	136,426	309,981	310,482
1410	Overtime	79,823	34,011	18,585	36,000	36,000
15xx	Bonuses/Incentives	1,157	1,719	0	0	0
2110	FICA	35,918	25,089	11,289	22,199	22,265
221x	Retirement	47,997	34,591	13,829	31,106	21,631
23xx	Insurance	71,675	49,123	19,671	50,974	43,841
2410	Workers' Compensation	12,551	7,604	4,333	8,975	13,787
26xx	Other Payroll Benefits	1,568	5,483	288	614	681
TOTAL PERSONAL SERVICES		668,909	467,261	204,421	459,849	448,687
OPERATING EXPENSES						
31xx	Professional Services	10,000	382	0	10,450	86,000
3410	Contract Services	234,736	210,049	12,884	38,750	12,200
4010	Travel	1,943	1,185	593	3,750	6,000
41xx	Communication	2,093	3,028	1,737	2,660	2,660
4210	Postage	193	327	318	500	700
4310	Utilities	293,059	364,231	190,038	375,000	380,000
4410	Rentals	321	11,900	390	1,000	2,000
4415	Internal Fleet Lease	42,408	58,509	14,015	28,030	26,493
4510	Insurance	16,677	38,478	8,550	9,665	10,557
461x	Repairs & Maintenance- Vehicles	38,912	49,930	25,355	36,360	40,380
4620	Repairs & Maintenance- Buildings	5,125	5,670	424	2,000	1,000
4625	Repairs & Maintenance- Non-Build	6,592	5,906	614	2,500	1,300
46xx	Repairs & Maintenance- Equipment	16,832	2,133	1,873	2,940	2,440
4710	Printing & Binding	0	173	0	1,700	500
4810	Promotion Activities	1,636	81	175	12,500	0
4920	Other Current Charges	10,790	1,378	4,171	0	4,000
5110	Office Supplies	1,262	0	0	0	0
5180	Minor Furniture & Equip	19,178	6,823	2,678	5,000	5,000
5210	Operating Supplies	50,858	98,388	50,628	86,700	104,800
5215	Uniforms	3,403	4,265	2,482	4,800	4,000
5230	Fuel Purchases	26,864	37,471	11,446	25,325	22,892
5410	Publications & Memberships	1,275	948	25	1,500	500
5450	Training	3,159	3,856	2,521	2,600	1,500
TOTAL OPERATING EXPENSES		787,316	905,111	330,917	653,730	714,922
TOTAL APPROPRIATIONS		1,456,225	1,372,372	535,338	1,113,579	1,163,609

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	459,849	448,687	(11,162)	-2.43%
Operating Expenses	653,730	714,922	61,192	9.36%
TOTALS	1,113,579	1,163,609	50,030	4.49%

Significant Budget Changes:

The increase in Operating Expenses reflect the increase in professional services associated with the discharge permit renewal.

Values & Goals

Value: Excellence in all we do

Goals:

- Operate and maintain the plant in compliance with all permitting and regulatory requirements.
- Establish a goal of zero deficiencies for regulatory compliance and inspection
- Perform grounds maintenance to establish and maintain a good aesthetic appearance
- Maintain a condition of 0 gallons discharged to surface water
- Monitor all phases of facility upgrade to ensure design criteria is met, while maintaining FDEP compliance

Value: A spirit of professionalism

- Establish a goal of zero hours of unscheduled downtime for critical pumping systems and disinfection systems,

- Monitor malfunction reports and work with Maintenance Manager to implement preventive and predictive maintenance procedures
- Continue bio-solids stabilization of Plantation Facility
- Provide C&C Peat with Class "B" bio-solids product through efficient operation of aerobic digestion processes
- Complete facility improvements to ensure reuse distribution to Plantation golf course

- **Value:** Open, accessible government and fiscal responsibility

- **Goals:**
- Reduce electric usage by 5% annually, evaluate overall energy usage against best management practices
- Continue cross training program focused on achieving dual licensing for all operators
- Continue training program to ensure that all operators obtain necessary CEU's for recertification
- Provide in house training of all staff on the operations permit and permit limits

Major Accomplishments

- ☐ One operator successfully completed Class-B certification
- ☐ Cross training of two operators has been completed allowing them to operate the Main
- ☐ WWTP and Turnpike WWTP
- ☐ Turnpike Permit has been issued thru 2014
- ☐ Completed study with the EPA of removal of Pharmaceuticals and Personal Care Products
- ☐ Successfully absorbed operations of Plantation WWTP with City of Leesburg personnel
- ☐ Maintained 100% pass rate on State Certification Exam

Performance Measures:

	2007-08	2008-09	2009-10
Unscheduled down time of critical systems	0	0	0
Electric usage	-7.7%	-5%	-5%
Deficiencies for regulatory compliance	0	0	0

Personnel Schedule

Classification	2009	Change	2010	Amount
Chief Plant Operator[1]	0.50	0.00	0.50	23,182
Plant Manager[2]	0.25	0.00	0.25	19,479
Wastewater Operator Apprentice	1.00	(1.00)	0.00	27,955
Wastewater Operator B	0.00	0.00	0.00	0
Wastewater Operator C	2.00	1.00	3.00	57,595
Wastewater Operator C[1] (2-½ Year Positions)	2.00	(2.00)	0.00	0
WWT/WA Dual Operator A/B Standby	1.00	0.00	1.00	44,387
Total	**6.75**	**(2.00)**	**4.75**	**172,598**

Notes:

[1] Wastewater Operator C positions have been moved to Water 3072 Reuse Division

Allocations:

Chief Plant Operator[1]

50%-4051,50%-4052

Plant Manager[2]

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

Appropriations Detail

Account # 044-4052-535

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	149,554	159,744	80,510	200,765	172,598
1410	Overtime	15,465	15,847	10,392	19,000	17,000
15xx	Bonuses/Incentives	344	1,014	0	0	0
2110	FICA	12,242	13,214	6,749	14,705	12,578
221x	Retirement	15,295	17,106	8,073	20,016	12,772
23xx	Insurance	19,026	20,229	11,778	31,123	25,125
2410	Workers' Compensation	3,876	4,270	2,720	6,109	7,882
26xx	Other Payroll Benefits	380	2,142	29	0	87
TOTAL PERSONAL SERVICES		216,182	233,566	120,251	291,718	248,042
OPERATING EXPENSES						
31xx	Professional Services	3,844	3,930	0	0	0
3410	Contract Services	7,613	22,198	771	18,750	37,000
4010	Travel	1,212	575	10	3,000	3,750
41xx	Communication	2,387	3,337	2,036	1,690	1,440
4210	Postage	398	250	220	500	500
4310	Utilities	221,923	265,416	144,574	326,000	289,148
4410	Rentals	932	0	0	500	500
4415	Internal Fleet Lease	24,971	21,517	5,200	10,400	14,230
4510	Insurance	1,595	1,202	202	601	1,741
461x	Repairs & Maintenance- Vehicles	8,040	24,095	9,568	22,180	24,320
4620	Repairs & Maintenance- Buildings	6,361	322	23	2,500	300
4625	Repairs & Maintenance- Non-Build	3,726	2,801	619	1,500	1,500
46xx	Repairs & Maintenance- Equipment	20,927	3,037	1,508	3,206	3,650
4710	Printing & Binding	0	0	0	250	250
4810	Promotional Activities	681	0	0	1,000	0
4911	Advertising - Other Ads	0	0	0	100	0
4920	Other Current Charges	10,476	7,038	197	2,000	5,000
5110	Office Supplies	2,334	0	0	0	0
5180	Minor Furniture & Equip	8,609	1,427	713	2,000	1,500
5210	Operating Supplies	45,416	44,255	12,375	54,300	50,300
5215	Uniforms	1,877	3,261	1,253	3,000	2,400
5230	Fuel Purchases	3,878	18,040	778	6,000	6,000
5410	Publications & Memberships	1,130	834	213	1,200	800
5450	Training	2,032	1,964	150	1,900	1,900
TOTAL OPERATING EXPENSES		380,362	425,499	180,410	462,577	446,229
TOTAL APPROPRIATIONS		596,544	659,065	300,661	754,295	694,271

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	291,718	248,042	(43,676)	-14.97%
Operating Expenses	462,577	446,229	(16,348)	-3.53%
TOTALS	754,295	694,271	(60,024)	-7.96%

Values & Goals

Value: Excellence in all we do

Goals:

- Operate and maintain the laboratory in compliance with all permitting and regulatory requirements
- Reduce the number of quality control outliers by 10%
- Reduce the number of deficiencies found during outside audits by 5%
- Issue all Notice of Violations' (NOV) associated with the Industrial Pretreatment Program (IPP) within three days of discovery of the non-compliance

Value: A spirit of professionalism

Goal:

- Cross train additional staff to perform Total Suspended Solids (TSS) analysis and fecal sampling once reuse begins
- Manage the additional analytical analyses due to reuse; by meeting all requirements of discharge permit
- Schedule at least six public educational programs annually which include water conservation, oil & grease, storm water, and other aspects of IPP

Value: Open, accessible government and fiscal responsibility

Goals:

- Continue to explore cost saving measures by optimizing allocation process
- Establish a baseline budget to aid with composing more precise future budgets
- Utilize cost saving measures by training additional staff for unrestricted public access reuse requirements
- Closely monitor expenses with IPP Program and explore cost cutting measures, to increase fiscal responsibility of this program
- Zero time lost to work related accidents and/or injuries

Major Accomplishments

- ☐ Updated methodology changes that includes Best Management Practices – 4
- ☐ Increased laboratory certifications – 1
- ☐ Laboratory staff certifications – 1
- ☐ Assumed laboratory analysis and additional sampling requirements for Plantation facility
- ☐ Assumed compliance reporting for Plantation
- ☐ Assumed Annual IPP Reporting
- ☐ Assumed staff gauge and piezometer readings at Plantation
- ☐ Assumed Plantation Annual Report for CUP
- ☐ Realized substantial cost savings by performing laboratory analysis and sampling at Plantation

Performance Measures:

	2007-08	2008-09	2009-10
Annual lab cost savings at Plantation	N/A	65%	N/A
Reduction in audit deficiencies	N/A	0%	5%
Reduction in QC outliers	N/A	0%	10%
IPP NOV's issued within 3 days of discovery of non-compliance	N/A	8%	100%

Personnel Schedule

Classification	2009	Change	2010	Amount
Laboratory Manager	1.00	0.00	1.00	56,576
Industrial Waste Monitoring Tech	1.00	0.00	1.00	31,096
Total	**2.00**	**0.00**	**2.00**	**87,672**

Appropriations Detail

Account # 044-4061-535

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES					
1210 Regular Salaries & Wages	0	84,419	39,826	85,723	87,672
1410 Overtime	0	3,421	437	10,000	1,000
1540 Bonuses/Incentives	0	3,250	0	0	0
2110 FICA	0	6,550	2,762	6,149	6,016
221x Retirement	0	9,980	4,018	8,646	6,487
23xx Insurance	0	11,025	4,976	10,399	10,979
2410 Workers' Compensation	0	2,091	1,167	2,495	3,919
26xx Other Payroll Benefits	0	377	60	145	264
TOTAL PERSONAL SERVICES	0	121,113	53,246	123,557	116,337
OPERATING EXPENSES					
3410 Contract Services	0	52,354	9,473	34,500	36,000
4010 Travel	0	1,281	1,318	3,900	3,000
41xx Communication	0	934	522	2,160	1,900
4210 Postage	0	332	324	200	200
4415 Internal Fleet Lease	0	2,169	2,658	5,316	5,316
4510 Insurance	0	0	202	403	514
46xx Repairs & Maintenance- Vehicles	0	1,760	5,569	4,240	4,640
4620 Repairs & Maintenance- Buildings	0	830	0	2,000	0
4631 Repairs & Maintenance- Equipment	0	620	519	360	0
4920 Other Current Charges	0	6,596	358	1,800	1,800
5180 Minor Furniture & Equip	0	0	578	2,500	1,000
5210 Operating Supplies	0	13,134	4,989	17,500	17,500
5215 Uniforms	0	723	708	1,350	1,110
5230 Fuel Purchases	(41)	5,439	2,311	1,500	5,000
5410 Publications & Memberships	0	1,010	490	675	575
5450 Training	0	1,491	620	1,950	1,950
TOTAL OPERATING EXPENSES	(41)	88,673	30,639	80,354	80,505
TOTAL APPROPRIATIONS	(41)	209,786	83,885	203,911	196,842

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	123,557	116,337	(7,220)	-5.84%
Operating Expenses	80,354	80,505	151	0.19%
TOTALS	203,911	196,842	(7,069)	-3.47%

Values & Goals

Value: Excellence in All We Do

Goals:
- Operate and maintain the plant in compliance with all permitting and regulatory requirements; establish a spray field goal of zero deficiencies for regulatory compliance and inspection
- Perform grounds maintenance to establish and maintain a good aesthetic appearance

Value: Fiscal Responsibility

Goals:
- Reduce electric usage by upgrading motors to premium or high efficiency type motors through attrition/depreciation
- Evaluate over all energy usage against best management practices
- Zero Discharge of Effluent to wet lands
- Reduce fuel consumption in maintaining sprayfields

Value: Professionalism

Goals:
- Establish a goal of zero hours of unscheduled downtime for critical pumping systems; to monitor malfunction reports, and implement preventive maintenance procedures
- Maintain established preventive maintenance schedules for spray site

Value: Organizational Development and Self Sufficiency

Goals:
- Continue formal training and empowerment of personnel to better structure department

Major Accomplishments:
- Reconditioned irrigation guns and gun sets
- Relocated guns to optimize use of gun set areas
- Cleaned up between pine trees from Silva Culture thinning for nitrogen and phosphorus uptake ascetics
- Reduced fuel consumption in maintaining sprayfields

Performance Measures:

	2007-08	2008-09	2009-10
Deficiencies for regulatory compliance	0	0	0
Unscheduled down time for critical systems	0	0	0
Electric usage	5%	5%	5%

Personnel Schedule

Classification	2009	Change	2010	Amount
Maintenance Worker II[1]	0.50	0.00	0.50	11,086
Mechanic II[2]	0.50	0.00	0.50	17,108
Standby				
Total	**1.00**	**0.00**	**1.00**	**28,194**

Notes: Allocations
Maintenance Worker II[1]
50%-3051,50%-4071
Mechanic II[2]
50%-3081,50%-4071

Appropriations Detail

Account # 044-4071-535

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	31,422	32,567	10,485	30,610	28,194
1410	Overtime	2,191	258	48	1,800	500
1530	Bonuses/Incentives	188	125	0	0	0
2110	FICA	2,438	2,354	757	2,166	2,121
221x	Retirement	3,596	3,580	1,034	3,067	1,488
23xx	Insurance	6,353	6,367	1,732	5,800	6,089
2410	Workers' Compensation	862	735	306	885	1,260
26xx	Employee Benefits	58	169	0	87	0
TOTAL PERSONAL SERVICES		47,108	46,155	14,362	44,415	39,652
OPERATING EXPENSES						
3130	Professional Services	5,000	1,466	0	10,000	10,000
3410	Contract Services	4,000	2,415	468	1,200	1,250
4010	Travel	600	127	0	1,560	1,500
41xx	Communication	2,046	3,585	1,013	2,000	1,300
4310	Utilities	106,367	126,831	63,365	125,500	126,730
4410	Rentals	1,299	0	0	1,000	1,000
4415	Internal Fleet Lease	21,273	19,803	8,113	16,226	16,226
4510	Insurance	4,329	1,202	405	2,371	3,623
461X	Repairs & Maintenance- Vehicles	15,051	17,276	5,153	29,900	11,400
4620	Repairs & Maintenance- Buildings	6	64	0	1,000	1,000
4625	Repairs & Maintenance- Non-Build	4,518	154	821	1,500	1,500
46xx	Repairs & Maintenance- Equipment	14,630	557	805	1,610	2,240
4920	Other Current Charges	1,314	79	0	0	0
5110	Office Supplies	6	0	0	0	0
5180	Minor Furniture/Equipment	1,770	1,330	96	2,000	2,000
5210	Operating Supplies	4,876	3,785	1,314	7,000	5,000
5215	Uniforms	874	869	629	900	900
5230	Fuel Purchases	14,747	12,256	1,914	10,000	10,000
5410	Publications & Memberships	0	0	0	0	250
5450	Training	395	258	60	600	600
TOTAL OPERATING EXPENSES		203,101	192,057	84,156	214,367	196,519
TOTAL APPROPRIATIONS		250,209	238,212	98,518	258,782	236,171

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	44,415	39,652	(4,763)	-10.72%
Operating Expenses	214,367	196,519	(17,848)	-8.33%
TOTALS	258,782	236,171	(22,611)	-8.74%

Values & Goals

Value: A spirit of professionalism and employee empowerment

Goals:
- Train all personnel to develop necessary customer service skills
- Respond to all customer calls within 30 minutes
- Continue formal training and empowerment of personnel to better structure the department and provide customer service

Value: Excellence in all we do

Goals:
- Continue root control program in gravity mainlines to eliminate overflows due to blockages
- Initiate and maintain Air Release Valve Preventative Maintenance Program to eliminate overflows due to ARV failures

Value: Fiscal responsibility

Goals:
- Initiate Clean-out Installation Program for better efficiency in troubleshooting lateral blockages
- Implement wastewater master plan
- Replace 1,000' of failing Vitrified Clay Pipe in gravity lines with PVC Pipe to reduce point repairs

Value: Organizational self sufficiency

Goals:
- Continue cross training program
- Continue training program targeted at certification and relevant technical training
- Introduce Collection System into Data Stream 7i

Major Accomplishments:
- Removed section of 20" effluent force main for inspection and installed 20" valve as part of conversion to reuse distribution line
- Rehabilitated 37 sanitary sewer manholes with fiberglass liners
- Certified three employees in Florida Water Pollution Control Operators Association (FWPCOA) Collections Levels B, and C

Performance Measures:

	2007-08	2008-09	2009-10
Response time in minutes	17	30	30
Call-backs	9	0	0
Overflows	18	0	0
Clean-outs Installed	0	0	0
Vitrified Clay Pipe replaced / ft.	0	0	0

Personnel Schedule

Classification	2009	Change	2010	Amount
Crew Leader II	1.00	0.00	1.00	38,126
Heavy Equipment Operator	2.00	0.00	2.00	61,150
Maintenance Manager[1]	0.50	0.00	0.50	30,618
Maintenance Worker I	2.00	0.00	2.00	41,060
Maintenance Worker II	2.00	0.00	2.00	45,302
Mobile Equipment Operator II	3.00	0.00	3.00	87,444
Operations Supervisor	1.00	0.00	1.00	46,322
Project Manager II[2]	0.50	0.00	0.50	31,471
(Title Change per Legislation)				
Utility Inspector	1.00	0.00	1.00	30,826
Utility Locator	1.00	0.00	1.00	25,916
Total	**14.00**	**0.00**	**14.00**	**438,235**

Notes: Allocations
Maintenance Manager[1]
50%-3081,50%-4081
Project Manager II[2]
50%-3081,50%-4081

Appropriations Detail

Account # 044-4081-535

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	705,567	286,034	170,839	448,557	438,235
1410	Overtime	49,942	15,452	6,453	18,000	18,000
15xx	Bonuses/Incentives	2,701	1,375	0	0	0
2110	FICA	55,842	21,783	12,865	32,771	31,836
221x	Retirement	80,281	42,139	16,668	45,013	29,926
23xx	Insurance	115,773	63,826	27,970	81,013	82,574
2410	Workers' Compensation	19,024	8,660	4,878	12,669	18,479
26xx	Other Payroll Benefits	1,187	132,482	383	802	1,218
	TOTAL PERSONAL SERVICES	1,030,317	571,751	240,056	638,825	620,268
OPERATING EXPENSES						
31xx	Professional Services	24,008	8,125	24,375	10,000	5,000
3410	Contract Services	51,817	9,393	6,058	10,000	8,000
4010	Travel	14,266	3,876	2,068	5,250	9,750
41xx	Communication	26,775	12,761	6,192	7,300	0
4210	Postage	62	17	7	50	50
4310	Utilities	281,885	0	0	0	0
4410	Rentals	722	0	0	1,000	3,000
4415	Internal Fleet Lease	186,422	198,160	79,794	159,589	159,589
4499	Allocated Equip Rental	(1,171)	0	0	0	0
4510	Insurance	9,612	10,419	3,641	7,253	8,230
461x	Repairs & Maintenance- Vehicles	116,617	96,483	38,322	78,880	77,380
4620	Repairs & Maintenance- Buildings	3,216	109	0	1,500	500
4625	Repairs & Maintenance- Non-Build	16,326	7,423	4,964	13,500	26,000
46xx	Repairs & Maintenance- Equipment	68,584	4,147	1,923	4,740	3,520
4710	Printing & Binding	129	0	0	750	500
4810	Promotional Activities	100	0	0	0	0
4920	Other Current Charges	1,543	885	268	1,200	1,000
5110	Office Supplies	2,144	0	0	0	0
5180	Minor Furniture & Equip	17,232	1,711	1,025	5,000	5,000
5210	Operating Supplies	76,977	20,865	10,498	13,500	21,000
5215	Uniforms	15,878	6,097	3,090	6,600	6,000
5230	Fuel Purchases	39,113	41,433	12,115	22,170	26,000
5410	Publications & Memberships	327	70	255	100	500
5440	Education	107	0	0	0	0
5450	Training	10,910	1,727	845	3,000	4,800
	TOTAL OPERATING EXPENSES	963,601	423,701	195,440	351,382	365,819
	TOTAL APPROPRIATIONS	1,993,918	995,452	435,496	990,207	986,087

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	638,825	620,268	(18,557)	-2.90%
Operating Expenses	351,382	365,819	14,437	4.11%
TOTALS	990,207	986,087	(4,120)	-0.42%

Values & Goals

Value: Excellence in All We Do

Goals:
- Operate lift stations in a manner that will maximize pumping efficiency
- Continue to maintain current level of reductions of overflows due to lift station malfunction
- Respond to all customer calls within 30 minutes
- Install RTU panels on 12 lift stations at Royal Highlands
- Implement wastewater master plan
- Complete one lift station rehab

Value: Fiscal Responsibility

Goals:
- Track utility cost of operating 160 lift stations to minimize utility costs
- Reduce H2S at Lift Station 35 which causes excessive parts replacement costs

Value: Organizational Development and Self Sufficiency

Goals:
- Continue cross training program
- Continue training program targeted at certification and relevant technical training
- Continue growth in tracking and reporting performance on a monthly basis through dashboard indicators utilizing Data Stream 7I
- Train all personnel to develop necessary customer service skills
- Continue formal training and empowerment of personnel to better structure the department and provide customer service

Major Accomplishments:
- Complete rehab of lift stations 16 and 16A.
- Completed SCADA installations at 20 lift stations in Plantation
- Completed Motor Control training for 14 employees

Performance Measures:

	2007-08	2008-09	2009-10
Lift Station Rehabs	1	2	1
SCADA in Lift Stations	20	0	12

Personnel Schedule

Classification	2009	Change	2010	Amount
Crew Leader II	1.00	0.00	1.00	52,811
Lift Station Mechanic	6.00	0.00	6.00	183,914
Maintenance Supervisor	1.00	0.00	1.00	55,744
Mobile Equip. Operator II	1.00	0.00	1.00	27,768
Plant Mechanic[1]	1.50	0.00	1.50	36,566
Wastewater Mechanic	1.00	0.00	1.00	30,493
Total	**11.50**	**0.00**	**11.50**	**387,296**

Notes:
Allocations:
Plant Mechanic[1]-50%3081,50%4082

Appropriations Detail

Account # 044-4082-535

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
1210	Regular Salaries & Wages	0	437,753	177,658	392,463	387,296
1410	Overtime	0	28,549	13,392	22,000	27,000
1530	Bonuses/Incentives	0	1,347	0	0	0
2110	FICA	0	34,708	13,886	28,683	27,920
221x	Retirement	0	41,664	17,395	39,222	28,662
23xx	Insurance	0	59,785	28,241	63,471	65,140
2410	Workers' Compensation	0	9,298	5,435	11,435	17,312
26xx	Other Payroll Benefits	0	102,678	671	663	1,303
TOTAL PERSONAL SERVICES		0	715,782	256,678	557,937	554,633
OPERATING EXPENSES						
3410	Contract Services	0	7,368	11,196	18,750	53,000
4010	Travel	0	1,670	3,715	6,825	9,000
41xx	Communication	0	4,404	2,387	9,400	7,200
4210	Postage	0	16	200	100	400
4310	Utilities	0	172,557	95,438	250,000	190,876
4410	Rentals	0	0	270	500	1,500
4415	Internal Fleet Lease	0	30,903	25,788	51,577	56,973
4510	Insurance	0	0	2,225	4,432	8,230
461x	Repairs & Maintenance- Vehicles	0	85,746	42,899	105,100	98,040
4620	Repairs & Maintenance- Buildings	0	19	606	1,000	1,200
4625	Repairs & Maintenance- Non-Build	0	67	2,593	5,000	6,400
4631	Repairs & Maintenance- Equipment	0	1,010	469	720	0
4710	Printing & Binding	0	0	0	0	1,000
5180	Minor Furniture & Equip	0	5,834	5,615	8,000	11,000
5210	Operating Supplies	0	59,319	30,634	66,000	66,200
5215	Uniforms	0	4,594	2,578	7,200	5,800
5230	Fuel Purchases	(618)	35,735	12,900	15,700	28,000
5410	Publications & Memberships	0	284	25	250	500
5450	Training	0	3,539	2,360	3,000	4,900
TOTAL OPERATING EXPENSES		(618)	413,065	241,898	553,554	550,219
TOTAL APPROPRIATIONS		(618)	1,128,847	498,576	1,111,491	1,104,852

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	557,937	554,633	(3,304)	-0.59%
Operating Expenses	553,554	550,219	(3,335)	-0.60%
TOTALS	1,111,491	1,104,852	(6,639)	-0.60%

Appropriations Detail

Account # 044-4088-5xx

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
OPERATING EXPENSES					
4950 Uncollectible Accounts	7,466	63,564	10,000	20,000	20,000
4962 Customer Accounts	766,659	718,118	373,784	703,549	641,912
4963 Meter Reading	82,828	112,918	52,667	122,923	126,763
5910 Depreciation Expense	1,076,837	1,082,682	648,024	1,100,000	1,296,000
TOTAL OPERATING EXPENSES	1,933,790	1,977,282	1,084,475	1,946,472	2,084,675
DEBT SERVICE					
7110 Principal-Long Term Debt	0	0	0	904,646	934,279
721x Interest-Long Term Debt	8,067	203,225	474,395	885,660	1,003,067
7311 Fees	789	5,591	1,292	1,000	1,000
7320 Amortize Debt Discount/Premium	5,240	3,973	0	3,903	3,366
7330 Amortize Debt Issue Cost	46,948	21,586	0	21,409	14,069
7340 Amortize Deferred Charges	17,152	16,940	0	16,713	7,924
TOTAL DEBT SERVICE	78,196	251,315	475,687	1,833,331	1,963,705
OTHER USES					
9101 Transfer to General Fund	663,892	732,516	359,821	719,642	662,070
9115 Transfer to Building Fund	0	0	1,020	0	0
9160 Reserve/Future Capital	0	0	0	232,033	84,923
9960 Interest-Customer Deposit	527	308	55	0	0
TOTAL OTHER USES	664,419	732,824	360,896	951,675	746,993
TOTAL APPROPRIATIONS	2,676,405	2,961,421	1,921,058	4,731,478	4,795,373

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	1,946,472	2,084,675	138,203	7.10%
Debt Services	1,833,331	1,963,705	130,374	7.11%
Other Uses	951,675	746,993	(204,682)	-21.51%
TOTALS	4,731,478	4,795,373	63,895	1.35%

Significant Budget Changes:

Operating Expenses increased due to increased depreciation expense. The change in Debt Service is primarily attributable to interest expense. Other Uses decreased due to transfers to the General Fund and a decrease in funding for future use.

Appropriations Detail

Account # 044-4099-535

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES					
1210 Regular Salaries & Wages	2,390	151	0	0	0
2110 FICA	175	11	0	0	0
221x Retirement	287	18	0	0	0
231X Insurance	321	12	0	0	0
2410 Workers' Compensation	95	3	0	0	0
26xx Other Payroll Benefits	4	0	0	0	0
2970 1st Installs	0	0	0	0	0
2999 Allocated Labor Expense	390	25	0	0	0
TOTAL PERSONAL SERVICES	3,662	220	0	0	0
OPERATING EXPENSES					
31xx Professional Services	288,015	61,844	0	47,500	0
4499 Allocated Equipment Rental	1,171	0	0	0	0
4911 Advertising	0	0	32	0	0
5210 Operating Supplies	1,054	0	0	0	0
TOTAL OPERATING EXPENSES	290,240	61,844	32	47,500	0
CAPITAL OUTLAY					
6210 Buildings	0	0	0	10,000	0
6310 Improvements Other than Bldgs	3,329,329	817,694	333,297	245,950	31,000
6410 Machinery & Equipment	205,445	208,790	7,900	96,550	0
TOTAL CAPITAL OUTLAY	3,534,774	1,026,484	341,197	352,500	31,000
DEBT SERVICE					
7210 Interest-Long Term Debt	751,233	686,278	0	0	0
TOTAL DEBT SERVICE	751,233	686,278	0	0	0
OTHER USES					
9999 WIP Contra	(4,579,909)	(1,774,826)	(341,230)	0	0
TOTAL OTHER USES	(4,579,909)	(1,774,826)	(341,230)	0	0
TOTAL APPROPRIATIONS	0	0	(1)	400,000	31,000

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	0	0	0.00%
Operating Expenses	47,500	0	(47,500)	-100.00%
Capital Outlay	352,500	31,000	(321,500)	-91.21%
Debt Service	0	0	0	0.00%
Other Uses	0	0	0	0.00%
TOTALS	400,000	31,000	(369,000)	-92.25%

Project Schedule

Number	Title	Funding Source	Amount
440002	Collecting Sewers (28,000)		
	Lift Station #6 Telemetry	Renewal & Replacement	8,000
	Gravity Sewer lines rehabilitation/ replace	Renewal & Replacement	20,000
440003	Other Equipment		
	Lateral Lining System	Renewal & Replacement	3,000
	TOTAL		31,000
	Source of Funds		
		Renewal & Replacement	31,000
	TOTAL		31,000

Stan Carter, Information Technology Director

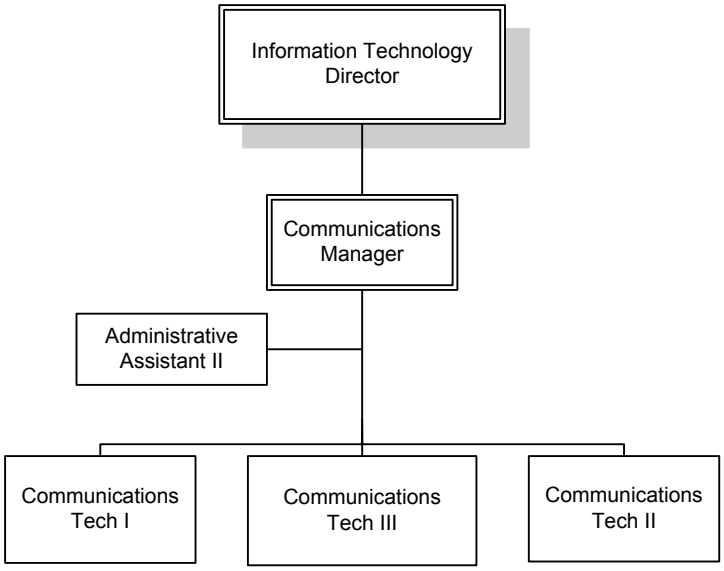
The Communications Department is responsible for providing fiber optic connections between City departments and to other customers. Broadband Internet service is also available to anyone. Tower rental to cellular phone providers is another function of this department.

Responsibilities:

Internet
·Administer user accounts
·Maintain system software
·Monitor system logs
·Maintain DNS servers
·Coordinate broadband customers
·Coordinate customer support

Communications
·Specify service offerings
·Preventive maintenance
·Provide communication links over fiber cable
·Maintain fiber network

Organizational Chart



Organization

Total Department Budget

$ 1,307,870

Communications System Description

Communications System Description

The communications system has a variety of customers: point-to-point fiber optic communications, cellular telephone tower rental, and broadband internet services. A monopole tower, located at the wastewater system spraysite on CR 470, was constructed in fiscal year 1998 and currently has two cellular tower rental customers. The City-owned water towers serve multiple customers for cellular telephone tower rental space. Internet services were first offered in November 1998 and the Internet Service Provider (ISP) currently provides broadband service to a number of commercial customers.

The fiber optic extensions serve 23 municipal facilities and five substations that interconnect all City offices to the City's data network center. The City currently provides service to over 173 fiber optic locations, including the Lake County School System, with more than 44 locations connected on the City's fiber optic network. The City began the year with 171 miles of fiber optic cable. During the year, four miles of additional fiber was installed to support new customers. The City continues its efforts to provide and support a high speed fiber optic communications network throughout Lake County. The budget includes funds to install additional fiber optic connections to new customers for high speed internet access, video conferencing, and secure data transfer between multiple business sites.

The City's network connects all of our broadband internet customers, in addition to our multiple facility customers who require substantial bandwidth to run the networks that connect their information technology sites. The City established a second, upstream internet service provider to add requirements are such that a shared broadband connection will not suffice. The City also offers Dark Fiber service throughout our network for customers requiring very high [1 Gbps+] point-to-point bandwidth to facilitate their business operations.

Budget Summary – Operating Statement

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
OPERATING REVENUE					
Charges for Services	1,154,034	1,167,517	586,190	1,172,221	1,200,870
Other Operating Revenue	3,745	20,581	296	12,000	12,000
TOTAL OPERATING REVENUE	1,157,779	1,188,098	586,486	1,184,221	1,212,870
OPERATING APPROPRIATIONS					
Communications	783,214	1,036,872	429,070	819,263	931,583
Internet Service Provider	81,352	91,734	34,516	70,518	71,300
Other Operating Expenses	49,640	32,895	16,274	104,230	135,655
TOTAL APPROPRIATIONS	(914,206)	(1,161,501)	(479,860)	(994,011)	(1,138,538)
NET INCOME FROM OPERATIONS	243,573	26,597	106,626	190,210	74,332
Non-Operating Revenue	0	0	0	0	0
Non-Operating Appropriations	(286)	(264)	(39)	(210)	(100)
NET OTHER INCOME	(286)	(264)	(39)	(210)	(100)
NET INCOME BEFORE TRANSFERS	243,287	26,333	106,587	190,000	74,232
Transfers to other funds	0	0	0	0	0
NET INCOME AFTER TRANSFERS	243,287	26,333	106,587	190,000	74,232
Other Sources	200,000	0	0	0	95,000
Capital Projects	(1)	1	1	(190,000)	(157,068)
NET OTHER SOURCES	199,999	1	1	(190,000)	(62,068)
UNAPPROPRIATED BALANCE	443,286	26,334	106,588	0	12,164

Revenue Detail

ACCOUNT 045-0000	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
CHARGES FOR SERVICES					
34390 Internet	144,787	131,439	64,127	110,400	116,400
34392 Commercial - Fiber	639,401	602,383	313,252	639,394	661,684
34396 Municipal - Fiber	205,920	258,408	128,893	262,904	250,584
34397 Antenna Tower Fees	160,699	172,674	78,536	159,523	172,202
TOTAL CHARGES FOR SERVICES	1,150,807	1,164,904	584,808	1,172,221	1,200,870
OTHER OPERATING REVENUE					
34905 Penalties	3,227	2,613	1,382	0	0
TOTAL OTHER OPERATING REVENUE	3,227	2,613	1,382	0	0
NON OPERATING REVENUE					
36110 Interest on Investments	(3,261)	8,195	2,712	0	0
36130 Gain/Loss Investment	(380)	42	(1,410)	0	0
36909 Other Income	256	(4,145)	90	0	0
36925 Misc Jobbing Revenue	7,130	16,489	(1,096)	12,000	12,000
TOTAL NON OPERATING REVENUE	3,745	20,581	296	12,000	12,000
OTHER SOURCES					
38111 Transfer from General Fund	200,000	0	0	0	0
38962 Appropriated Renewal & Replacement	0	0	0	0	95,000
TOTAL OTHER SOURCES	200,000	0	0	0	95,000
TOTAL RESOURCES	1,357,779	1,188,098	586,486	1,184,221	1,307,870

Division Summary of Appropriations

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
5023 **COMMUNICATIONS**					
Personal Services	309,599	313,729	129,832	226,985	274,267
Operating Expenses	473,615	723,143	299,238	592,278	657,316
Debt Service	49,640	32,895	16,274	104,230	135,655
TOTAL COMMUNICATIONS	832,854	1,069,767	445,344	923,493	1,067,238
5026 **INTERNET SERVICE PROVIDER**					
Operating Expenses	81,352	91,734	34,516	70,518	71,300
Other Uses	286	264	39	210	12,264
TOTAL INTERNET SERVICE	81,638	91,998	34,555	70,728	83,564
5099 **CAPITAL PROJECTS**					
Personal Services	6,374	34,184	26,759	89,838	40,909
Operating Expenses	4,771	10,501	14,525	2,176	991
Capital Outlay	82,422	73,325	45,488	97,986	115,168
Other Uses	(93,566)	(118,011)	(86,773)	0	0
TOTAL CAPITAL PROJECTS	1	(1)	(1)	190,000	157,068
GRAND TOTAL					
Personal Services	315,973	347,913	156,591	316,823	315,176
Operating Expenses	559,738	825,378	348,279	664,972	729,607
Capital Outlay	82,422	73,325	45,488	97,986	115,168
Debt Service	49,640	32,895	16,274	104,230	135,655
Other Uses	(93,280)	(117,747)	(86,734)	210	12,264
TOTAL APPROPRIATIONS	914,493	1,161,764	479,898	1,184,221	1,307,870

Values & Goals

Value: Excellence in All We Do

Goals:
- Emphasize quality and customer service by "doing it right" the first time
- Continue to enhance employee skills in all fiber optic troubleshooting processes through on-site and online training
- Utilize "train-the-trainer" programs, monthly meetings, and cross-training within the department to emphasize providing customers with value-added service in all aspects of the Communications Enterprise

Value: Fiscal Responsibility

Goals:
- Ensure all team members understand the financial implications of all types of expenditures
- Seek new ways to leverage the fiber network to expand DS-3 broadband Internet offerings
- 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

Value: Organizational Development and Self Sufficiency

Goals:
- Institute cross-training to provide back-up support for key roles in the department
- Implement training programs that enhance organizational and employee development, such as weekly DVD video training in fiber optic installations and maintenance

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

Major Accomplishments:
- Exceeded the adopted cash reserve policy for the second year in a row
- Added additional 2.3 miles of fiber cable in Leesburg and surrounding Lake County
- Added fiber optic connections to additional Lake County Government sites
- Began process of implementing Fiber Manager software

Performance Measures:

	2007-08	2008-09	2009-10
Total Fiber miles	168	173	176
Revenue	$1,143,000	$1,200,150	$1,201,000
Fiber optic sites	176	185	203
Broadband service [annual billing]	$110,400	$116,400	$122,200

Personnel Schedule

Classification	2009	Change	2010	Amount
Administrative Assistant I	1.00	(1.00)	0.00	0
Administrative Assistant II	0.00	1.00	1.00	29,391
Communications Technician I	0.00	1.00	1.00	30,867
Communications Technician II	0.00	1.00	1.00	53,726
Communications Technician III	0.00	1.00	1.00	57,075
Communications Groundsman	1.00	(1.00)	0.00	0
Communications Lineman	1.00	(1.00)	0.00	0
Communications Manager	1.00	0.00	1.00	73,071
Senior Communications Tech	1.00	(1.00)	0.00	0
Time charged directly to Capital Projects				(25,500)
Total	**5.00**	**0.00**	**5.00**	**218,630**

Communications Department

Communications Division

Appropriations Detail

Appropriations Detail

Account # 045-5023-5xx

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	227,097	211,018	102,032	185,693	218,630
1310	Temporary Labor	0	0	0	0	0
1410	Overtime	8,047	3,761	1,624	6,000	6,000
15xx	Bonuses/Incentives	612	3,625	0	0	0
2110	FICA	17,273	16,033	7,494	13,097	15,466
221x	Retirement	26,133	24,578	10,152	17,654	15,015
23xx	Insurance	29,074	24,918	11,887	15,971	22,471
2410	Workers' Compensation	1,740	1,125	589	1,263	2,272
262x	Other Payroll Benefits	567	868	107	222	294
2999	Allocated Labor Expense	(944)	27,803	(4,053)	(12,915)	(5,881)
	TOTAL PERSONAL SERVICES	309,599	313,729	129,832	226,985	274,267
OPERATING EXPENSES						
31xx	Professional Services	6,588	8,841	11,212	31,809	42,400
4010	Travel	1,529	1,462	0	500	300
41XX	Communication	1,392	3,643	1,951	2,700	3,200
4210	Postage	141	134	46	120	120
4310	Utilities	9,985	8,626	1,741	10,044	8,350
4410	Rentals	63,475	59,347	41,074	74,925	72,571
4415	Fleet Lease	3,087	19,551	6,828	13,656	16,344
4499	Allocated Equip. Rental	0	(9,813)	(13,736)	0	0
4510	Insurance	12,960	16,672	7,079	17,459	14,018
461x	Repairs & Maintenance- Vehicles	3,811	11,646	5,610	14,470	10,900
4620	Repairs & Maintenance- Buildings	3,224	120	60	2,000	150
462x	Repairs & Maintenance- Non-Build	4,935	11,040	0	8,500	1,500
46xx	Repairs & Maintenance- Equipment	3,549	33,291	24,778	5,899	65,960
4710	Printing & Binding	220	77	0	135	175
4810	Promotional Activities	381	39	0	500	0
49xx	Other Current Charges	524	298	508	1,500	800
4945	Injury/ Damage to Others	0	2,089	0	0	0
4950	Uncollectible Accounts	(387)	3	728	1,455	10,000
4961	General Administrative	0	0	6,522	15,805	15,149
4962	Customer Accounts	0	0	43,478	34,194	60,387
4970	Regulatory Asessment Fees	50	633	600	633	633
5110	Office Supplies	458	0	0	0	0
5180	Minor Furniture/Equipment	10,072	7,055	308	9,000	1,000
521x	Operating Supplies	49,734	11,289	1,233	18,000	2,000
5215	Uniforms	444	523	42	1,000	1,000
5230	Fuel Purchases	(101)	8,533	2,562	3,600	5,000
5299	Allocated Material Expense	(1,659)	(948)	(789)	(2,176)	(991)
5410	Publications & Memberships	198	0	250	350	350
5440	Education	395	(40)	0	0	0
5450	Training	3,267	3,373	513	1,200	1,000
5910	Depreciation Expense	295,343	525,659	156,640	325,000	325,000
	TOTAL OPERATING EXPENSES	473,615	723,143	299,238	592,278	657,316
DEBT SERVICE						
7191	Principal Payment	0	0	0	73,000	67,095
7291	Interest Payments	49,640	32,895	13,151	31,230	62,460
7311	Fees	0	0	3,123	0	6,100
	TOTAL DEBT SERVICE	49,640	32,895	16,274	104,230	135,655
	TOTAL APPROPRIATIONS	832,854	1,069,767	445,344	923,493	1,067,238

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	226,985	274,267	47,282	20.83%
Operating Expenses	592,278	657,316	65,038	10.98%
Debt Service	104,230	135,655	31,425	30.15%
TOTALS	923,493	1,067,238	143,745	15.57%

Significant Budget Changes:

Personal Services increased due to approved reclasses. The change in Operating Expenses is due to increased network maintenance. Debt Service increased due to costs associated with the FMPA loan which may need to be refinanced.

Appropriations Detail

Account # 045-5026-5xx

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
OPERATING EXPENSES						
3110	Professional Services	79,133	91,584	34,006	68,968	70,000
4110	Communication	0	0	0	100	100
4210	Postage	2	0	0	100	100
4810	Promotional Activities	0	0	0	500	250
4911	Advertising	1,575	0	510	500	500
5210	Operating Supplies	642	150	0	250	250
5410	Publications & Membership	0	0	0	100	100
	TOTAL OPERATING EXPENSES	81,352	91,734	34,516	70,518	71,300
OTHER USES						
9960	Interest - Customer Deposit	286	264	39	210	100
9160	Reserve/Future Capital	0	0	0	0	12,164
	TOTAL OTHER USES	286	264	39	210	12,264
	TOTAL APPROPRIATIONS	81,638	91,998	34,555	70,728	83,564

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	70,518	71,300	782	1.11%
Other Uses	210	12,264	12,054	5740.00%
TOTALS	70,728	83,564	12,836	18.15%

Appropriations Detail

Account # 045-5099-5xx

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
1210	Regular Salaries & Wages	4,093	22,119	17,575	56,000	25,500
2110	FICA	301	1,642	1,304	4,285	1,951
221x	Retirement	491	2,639	1,772	6,720	3,060
23xx	Insurance	496	2,480	1,864	9,269	4,221
2410	Workers' Compensation	44	172	168	650	296
262x	Other Payroll Benefits	5	31	23	0	0
2999	Allocated Personal Expense	944	5,101	4,053	12,914	5,881
	TOTAL PERSONAL SERVICES	6,374	34,184	26,759	89,838	40,909
OPERATING EXPENSES						
4499	Allocated Equip Rental	0	9,553	13,736	0	0
5210	Operating Supplies	3,112	0	0	0	0
5299	Allocated Material Expense	1,659	948	789	2,176	991
	TOTAL OPERATING EXPENSES	4,771	10,501	14,525	2,176	991
CAPITAL OUTLAY						
6310	Improvements Other Than Bldgs	32,294	18,508	23,763	31,366	59,100
6410	Machinery & Equipment	7,680	28,532	0	20,000	0
6460	Taxable Materials	39,584	24,578	20,304	43,570	52,400
64xx	Use Tax	2,864	1,707	1,421	3,050	3,668
	TOTAL CAPITAL OUTLAY	82,422	73,325	45,488	97,986	115,168
OTHER USES						
9999	WIP Contra	(93,566)	(118,011)	(86,773)	0	0
	TOTAL OTHER USES	(93,566)	(118,011)	(86,773)	0	0
TOTAL APPROPRIATIONS		1	(1)	(1)	190,000	157,068

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	89,838	40,909	(48,929)	-54.46%
Operating Expenses	2,176	991	(1,185)	-54.46%
Capital Outlay	97,986	115,168	17,182	17.54%
TOTALS	190,000	157,068	(32,932)	-17.33%

Project Schedule

Project Schedule

Number	Title	Funding Source	Amount
450001	Line Installation	Current Revenue	103,508
450002	Line Extension (50,000)		
	Redundant Fiber Routes	Renewal & Replacement	35,000
	FDOT Lake County Relocations	Current Revenue	10,000
450008	Other equipment		
	Miscellaneous Service Equipment	Current Revenue	8,560
	TOTAL		157,068
	Source of Funds		
		Current Revenue	122,068
		Renewal & Replacement	35,000
	TOTAL		157,068

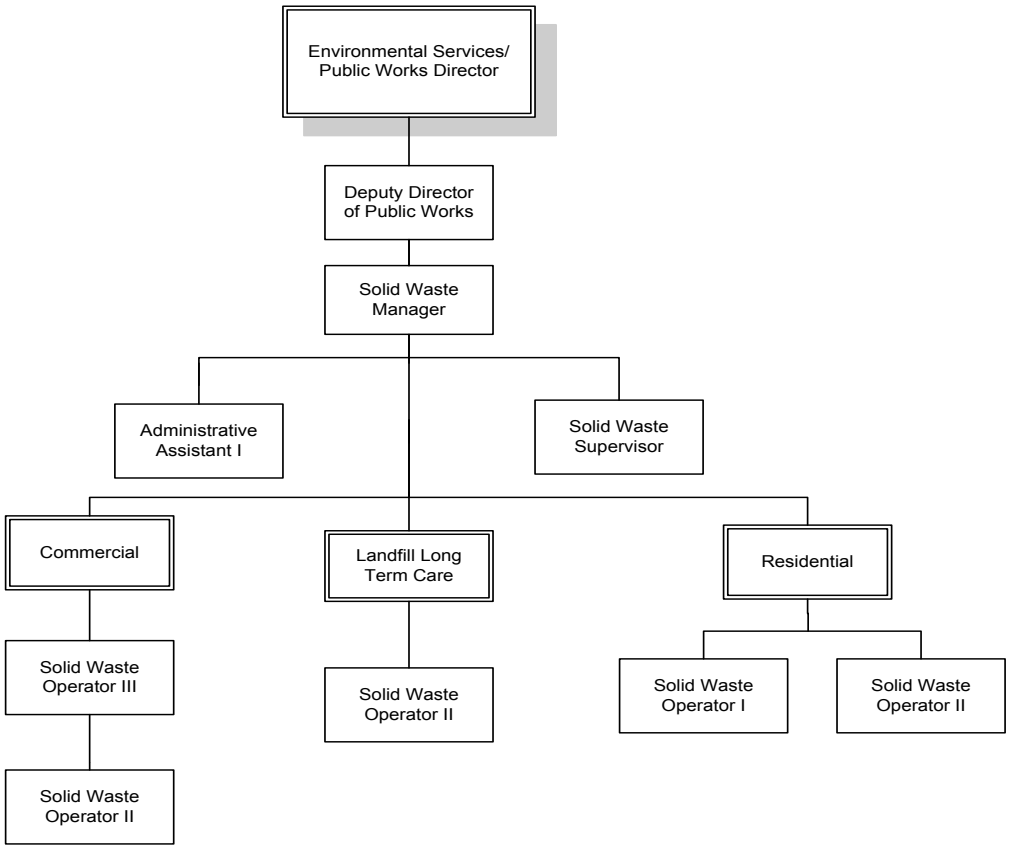
Ray Sharp, Environmental Services/Public Works Director

The Solid Waste Department is responsible for collecting and transporting refuse generated by residential, commercial, public and municipal structures within the City limits. This department also handles recycling, bulk pickup, and roll-off service for construction and demolition debris. Residential garbage is collected weekly, while commercial garbage is collected based on the customer's needs and billed accordingly. A closed landfill is maintained by the City as required by the Florida Department of Environmental Protection Closure Permit.

Responsibilities:

- Refuse collection
- Recycle collection
- Maintaining the landfill
- Perform gas and groundwater sampling and reporting to satisfy requirements as set forth by DEP for landfill closures

Organizational Chart



Total Department Budget

$ 3,699,000

Solid Waste System Description

The Solid Waste department serves residential and commercial customers in the City of Leesburg. These services include regular refuse pick-up and disposal as well as recycling and support of special events and neighborhood clean ups. Residential customers use 90-gallon roll-out containers for automated pick-up with side-load trucks. Some commercial customers that generate small quantities of solid waste are serviced by roll-outs also, but the majority of commercial accounts use dumpsters. Commercial dumpsters are available in various sizes, from two cubic yards to eight cubic yards. The department also offers roll-off service for construction and demolition debris with containers that range from 10 cubic yards to 40 cubic yards. In addition the department also offers compactor services with sizes up to 40 cubic yards. Leesburg currently has approximately 6,700 residential accounts and approximately 1,350 commercial accounts.

The Solid Waste division maintains a permitted, closed landfill that requires on-going maintenance. The permit is administered through the State of Florida Department of Environmental Protection.

Budget Summary – Operating Statement

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
OPERATING REVENUE					
Charges for Services	3,421,108	3,584,406	1,864,320	3,675,021	3,654,000
Other Operating Revenues	35,032	36,262	17,928	34,998	30,000
TOTAL OPERATING REVENUE	3,456,140	3,620,668	1,882,248	3,710,019	3,684,000
OPERATING APPROPRIATIONS					
Long-Term Care	129,833	272,225	52,503	131,442	118,048
Residential	1,555,768	1,770,628	771,215	1,666,189	1,620,257
Commercial	1,296,707	1,539,616	744,252	1,626,615	1,573,433
Other Operating Expenses	(75,346)	(53,635)	(52,501)	0	0
TOTAL APPROPRIATIONS	(2,906,962)	(3,528,834)	(1,515,469)	(3,424,246)	(3,311,738)
NET INCOME FROM OPERATIONS	549,178	91,834	366,779	285,773	372,262
Non-Operating Revenue	39,998	38,151	8,341	39,227	15,000
Non-Operating Appropriations	(102)	(131)	(35)	0	0
NET OTHER INCOME	39,896	38,020	8,306	39,227	15,000
NET INCOME BEFORE TRANSFERS	589,074	129,854	375,085	325,000	387,262
Transfers to other funds	250,571	295,562	125,000	250,000	267,090
NET INCOME AFTER TRANSFERS	338,503	(165,708)	250,085	75,000	120,172
Other Sources	0	0	0	0	0
Capital Projects	0	97,468	0	(75,000)	0
NET OTHER SOURCES	0	97,468	0	(75,000)	0
UNAPPROPRIATED BALANCE	338,503	(68,240)	250,085	0	120,172

Revenue Detail

ACCOUNT 046-0000		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
CHARGES FOR SERVICES						
34341	Residential Refuse	1,501,223	1,529,201	760,732	1,458,542	1,500,000
34342	Commercial Dumpster	1,533,392	1,660,976	826,918	1,808,007	1,645,000
34343	Commercial Manual Refuse	218,066	253,735	114,891	244,712	226,000
34344	Roll-Off/ Compactors	114,896	85,865	134,001	116,546	238,000
34346	Interdept/Refuse	53,531	54,629	27,778	47,214	45,000
TOTAL CHARGES FOR SERVICES		3,421,108	3,584,406	1,864,320	3,675,021	3,654,000
OTHER OPERATING REVENUE						
34905	Penalties	34,267	35,879	17,904	33,394	30,000
34910	Misc Operating Revenue	765	383	24	1,604	0
TOTAL OTHER OPERATING REVENUE		35,032	36,262	17,928	34,998	30,000
NON OPERATING REVENUE						
36110	Interest on Investments	10,847	8,817	1,774	14,837	0
36102	Interest - Long Term Care	3,566	2,066	212	2,936	0
36130	Gain/Loss Investments	1,837	688	(806)	(242)	0
36505	Sale of Surplus Materials	0	12,522	961	0	0
36925	Misc Jobbing Revenue	0	0	0	1,168	0
36945	Recyclables - County	23,748	14,058	6,200	20,528	15,000
TOTAL NON OPERATING REVENUE		39,998	38,151	8,341	39,227	15,000
TOTAL RESOURCES		3,496,138	3,658,819	1,890,589	3,749,246	3,699,000

Division Summary of Appropriations

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
5142 **LONG-TERM CARE**					
Personal Services	33,574	64,029	10,847	21,851	21,831
Operating Expenses	96,259	208,196	41,656	109,591	96,217
Capital Outlay	0	0	0	75,000	0
Other Uses	(75,346)	(53,635)	(52,501)	0	0
TOTAL LONG-TERM CARE	54,487	218,590	2	206,442	118,048
5143 **RESIDENTIAL**					
Personal Services	459,270	551,568	226,729	547,269	471,603
Operating Expenses	1,096,498	1,219,060	544,486	1,118,920	1,148,654
Capital Outlay	0	0	0	0	0
Other Uses	113,715	134,612	48,750	0	108,750
TOTAL RESIDENTIAL	1,669,483	1,905,240	819,965	1,666,189	1,729,007
5144 **COMMERCIAL**					
Personal Services	330,760	340,378	144,026	354,018	350,808
Operating Expenses	965,947	1,101,770	594,731	1,172,597	1,222,625
Capital Outlay	0	97,468	5,495	100,000	0
Other Uses	136,958	63,613	76,285	250,000	278,512
TOTAL COMMERCIAL	1,433,665	1,603,229	820,537	1,876,615	1,851,945
GRAND TOTAL					
Personal Services	823,604	955,975	381,602	923,138	844,242
Operating Expenses	2,158,704	2,529,026	1,180,873	2,401,108	2,467,496
Capital Outlay	0	97,468	5,495	175,000	0
Other Uses	175,327	144,590	72,534	250,000	387,262
TOTAL APPROPRIATIONS	3,157,635	3,727,059	1,640,504	3,749,246	3,699,000

Values & Goals

Value: Excellence in all we do

Goals:

- Maintain the City's 120 acre site and additional 40 acre site in accordance with Florida Department of Environmental Protection (DEP) standards monitoring through August 30, 2018
- Maintain the integrity of the landfill fencing and ground cover
- Provide routine and general maintenance to all areas of this facility to minimize or eliminate complaints from citizens in the adjacent neighborhoods

Major Accomplishments:

- Brought the additional 40 acre site into compliance with the Florida Department of Environmental Protection (DEP)
- Removed fallen tree branches and repaired any damage to fence surrounding landfill
- Cost reduction in personnel services by utilizing outside contractor for mowing services at no cost

Performance Measures:

	2007-08	2008-09	2009-10
Mow landfill	16	6	6
Clean under-drain of all debris	0	2	2
Inspect fence line for necessary repairs	48	48	48
Report leachate readings to the State	12	12	12

Personnel Schedule

Classification	2009	Change	2010	Amount
Solid Waste Operator II[1]	0.50	0.00	0.50	14,716
Total	**0.50**	**0.00**	**0.50**	**14,716**

Notes:
Allocations:
Solid Waste Operator II[1]
50%-5143,50%-5142

Appropriations Detail

Account # 046-5142-534

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	21,083	42,868	7,250	14,756	14,716
1410	Overtime	1,643	766	219	0	0
1530	Bonuses/Incentives	63	63	0	0	0
2110	FICA	1,663	3,097	529	1,048	1,030
221x	Retirement	2,530	4,947	678	1,488	1,089
23xx	Insurance	4,274	9,193	1,479	3,179	3,321
2410	Workers' Compensation	2,318	3,010	692	1,380	1,675
26xx	Other Payroll Benefits	0	85	0	0	0
	TOTAL PERSONAL SERVICES	33,574	64,029	10,847	21,851	21,831
OPERATING EXPENSES						
31xx	Professional Services	85,504	101,655	24,811	83,520	68,470
3410	Contract Services	919	0	0	0	0
4310	Utilities	8,316	9,496	4,767	10,500	10,500
4415	Fleet Lease	0	2,844	1,742	3,874	0
4510	Insurance	0	0	0	0	1,209
461x	Fleet Maintenance	0	3,510	5,138	9,720	4,361
4625	R&M/Non-Building (OTB)	376	85,390	4,690	300	10,000
4920	Other Current Charges	781	1,197	426	877	877
5180	Minor Furniture/Equipment	168	320	0	0	0
52xx	Operating Supplies	195	3,784	25	800	400
5230	Fuel Purchases	0	0	57	0	400
	TOTAL OPERATING EXPENSES	96,259	208,196	41,656	109,591	96,217
CAPITAL OUTLAY						
6310	Improvements other than Buildings	0	0	0	75,000	0
	TOTAL CAPITAL OUTLAY	0	0	0	75,000	0
OTHER USES						
9920	Contra-Curr Cost Long Term Care	(75,346)	(53,635)	(52,501)	0	0
	TOTAL OTHER USES	(75,346)	(53,635)	(52,501)	0	0
TOTAL APPROPRIATIONS		54,487	218,590	2	206,442	118,048

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	21,851	21,831	(20)	-0.09%
Operating Expenses	109,591	96,217	(13,374)	-12.20%
Capital Outlay	75,000	0	(75,000)	-100.00%
Other Uses	0	0	0	0.00%
TOTALS	206,442	118,048	(88,394)	-42.82%

Significant Budget Changes:

Overall decreases are attributable to the completion of closing the additional 40 acre site (Old Landfill).

Values & Goals

Value: Excellence in all we do

Goals:
- Continue cross-training program to ensure staff can safely operate all residential vehicle equipment
- Accommodate "special needs" pick up within 48 hours
- Continue to campaign to increase recycling by 2%
- Continue to work with Code Enforcement and Neighborhood Coordinator to increase code compliance

Value: Fiscal responsibility

Goals:
- Conduct a monthly efficiency route audit for solid waste service areas to ensure residential accounts are being billed correctly for locations and number of containers to ensure records are current
- Continue to educate customers with existing residential recycling program to effectively decrease the amount of disposal into the landfill
- Conduct a rate study of residential services in order to evaluate fees

Major Accomplishments:
- Recycling coloring book was produced in-house to educate our children on the importance of recycling
- Help institute and participated in neighborhood clean-up with the City Neighborhood Coordinator
- Supported City events, which included Leesburg's Bikefest, Mardi Gras, and the Fine Arts Festival

Performance Measures:

	2007-08	2008-09	2009-10
Number of residential accounts	6,594	6,667	6,700
Tons of solid waste taken to incinerator	8,166	7,510	8,000
Tons of scrap metal recycled	0	7	10
Tons of tires collected	14	25	30
Tons of household items recycled	402	406	415
Number of special needs pickups	0	4	4
Number of employees being cross trained in-house.	0	4	4
Number of code compliance calls	0	8	5
Tons of E-Waste	23	23	24

Personnel Schedule

Classification	2009	Change	2010	Amount
Deputy Director of Public Works[1]	0.45	0.00	0.45	32,217
Administrative Assistant I[2]	0.50	0.00	0.50	16,172
Maintenance Worker I	1.00	(1.00)	0.00	0
Solid Waste Manager[3]	0.50	0.00	0.50	25,241
Solid Waste Operator I	8.00	(1.00)	7.00	173,764
Solid Waste Operator II[4]	1.50	0.00	1.50	49,681
Solid Waste Supervisor[5]	0.50	0.00	0.50	20,497
Total	**12.45**	**(2.00)**	**10.45**	**317,572**

Notes:
Allocations:
Deputy Director of Public Works[1]
10%-5197,45%-5143,45%-5144
Administrative Assistant I[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 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
1210	Regular Salaries & Wages	289,984	317,500	156,897	364,128	317,572
1310	Temporary Labor	12,150	4,945	0	1,000	0
1410	Overtime	16,222	10,462	3,795	16,955	12,531
1530	Bonuses/Incentives	1,051	1,354	0	0	0
2110	FICA	22,357	24,128	11,581	26,699	22,219
221x	Retirement	33,821	35,686	14,698	36,723	21,107
23xx	Insurance	54,081	56,969	26,721	71,871	67,225
2410	Workers' Compensation	29,050	26,512	12,968	29,682	30,769
262x	Other Payroll Benefits	554	74,012	69	211	180
	TOTAL PERSONAL SERVICES	459,270	551,568	226,729	547,269	471,603
OPERATING EXPENSES						
3410	Contract Services	412,142	424,309	196,449	393,900	420,120
4010	Travel	265	0	80	150	150
41xx	Communication	965	1,616	563	700	570
4415	Internal Fleet Lease	255,472	282,630	129,891	259,781	259,781
4510	Insurance	13,773	13,018	6,165	11,247	10,749
461x	Repairs & Maintenance- Vehicles	145,870	133,261	56,430	108,100	108,100
463x	Repairs & Maintenance- Equipment	848	368	195	360	410
4710	Printing & Binding	0	0	0	200	200
4810	Promotional Activities	3,463	3,460	1,761	3,460	3,460
49xx	Advertising/Other Current Charge	359	2,642	0	200	200
4950	Uncollectible Accounts	(2,209)	13,568	7,500	15,000	10,000
4961	General Administrative	72,056	58,705	23,567	54,597	49,137
4962	Customer Accounts	61,707	61,105	62,632	110,440	102,992
5110	Office Supplies	150	0	0	0	0
5180	Minor Furniture/Equipment	287	286	0	0	0
5210	Operating Supplies	22,457	65,245	983	60,000	60,200
5215	Uniforms	2,811	1,914	2,219	4,410	4,410
5230	Fuel Purchases	82,297	137,237	49,886	75,000	110,000
5410	Publications & Memberships	431	379	345	375	375
5450	Training	980	0	943	1,000	1,000
5910	Depreciation Expense	22,374	19,317	4,877	20,000	6,800
	TOTAL OPERATING EXPENSES	1,096,498	1,219,060	544,486	1,118,920	1,148,654
OTHER USES						
9101	Transfer to General Fund	113,715	134,612	48,750	0	108,750
	TOTAL OTHER USES	113,715	134,612	48,750	0	108,750
TOTAL APPROPRIATIONS		1,669,483	1,905,240	819,965	1,666,189	1,729,007

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	547,269	471,603	(75,666)	-13.83%
Operating Expenses	1,118,920	1,148,654	29,734	2.66%
Capital Outlay	0	0	0	0.00%
Other Uses	0	108,750	108,750	100.00%
TOTALS	1,666,189	1,729,007	62,818	3.77%

Significant Budget Changes:

The change in Personal Services is directly attributable to the elimination of a Maintenance Worker I and a Solid Waste Operator I. Operating Expenses increased due to the anticipated increases in fuel costs. Other Uses reflects the correct allocation of the transfer to General Fund which should be split between Residential and Commercial.

Values & Goals

Value: Excellence in all we do

Goals:

- Continue cross-training program to ensure staff can safely operate and set up all commercial equipment (vehicles and containers)
- Review standard operation procedures for compactors and roll-offs to ensure customer service is provided in the most efficient and cost effective way
- Continue to educate customers with informational literature in the proper protection of the environment and the methods for bulk item disposal

Value: Fiscal Responsibility

Goals:

- Conduct annual efficiency route audit for solid waste service areas to ensure dumpster, roll-off and compactor accounts are being billed correctly for container size to ensure records are current and accurate
- Evaluate existing commercial recycling program to effectively decrease the amount of landfill waste, creating a reduction in disposal fees.
- Conduct semiannual rate study of commercial services in order to evaluate fees

Major Accomplishments

- Increased commercial accounts by adding compactor accounts without any additional personnel
- Support downtown events with dumpster and hand commercial services to reduce overtime and transportation costs

Performance Measures:

	2007-08	2008-09	2009-10
Hand commercial accounts	556	593	601
Dumpster accounts	673	707	728
Hand commercial solid waste collected (tons)	784	825	849
Commercial dumpster solid waste collected (tons)	11,293	11,858	12,213
Commercial construction and demo	5,780	6,069	6,251
Commercial recycling accounts	6	6	10
Rolloff/Compactor accounts	0	17	20

Personnel Schedule

Classification	2009	Change	2010	Amount
Deputy Director of Public Works[1]	0.45	0.00	0.45	32,217
Administrative Assistant I[2]	0.50	0.00	0.50	16,172
Solid Waste Manager[3]	0.50	0.00	0.50	25,241
Solid Waste Operator II	3.00	0.00	3.00	85,093
Solid Waste Operator III	2.00	0.00	2.00	62,670
Solid Waste Supervisor[4]	0.50	0.00	0.50	20,499
Total	**6.95**	**0.00**	**6.95**	**241,892**

Notes:
Allocations:
Deputy Director of Public Works[1]
10%-5197,45%-5143,45%-5144
Administrative Assistant I[2]
50%-5143,50%-5144
Solid Waste Manager[3]
50%-5143,50%-5144
Solid Waste Supervisor[4]
50%-5143,50%-5144

Appropriations Detail

Account # 046-5144-5xx

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	211,356	198,750	99,205	244,690	241,892
1310	Temporary Labor	0	0	0	500	0
1410	Overtime	20,012	12,134	4,555	10,000	10,000
1530	Bonuses/Incentives	830	688	0	0	0
2110	FICA	16,964	15,585	7,504	17,807	17,274
221x	Retirement	24,215	22,989	9,834	24,676	17,923
23xx	Insurance	36,189	33,201	15,257	37,222	41,456
2410	Workers' Compensation	21,091	17,054	7,620	18,514	22,155
26xx	Other Payroll Benefits	103	39,977	51	609	108
	TOTAL PERSONAL SERVICES	330,760	340,378	144,026	354,018	350,808
OPERATING EXPENSES						
3410	Professional Services	477,287	562,488	318,553	641,000	670,350
4010	Travel	265	23	80	150	150
41xx	Communication	53	77	27	0	570
4210	Postage	113	205	17	100	100
4310	Utilities	0	0	0	0	2,496
4415	Internal Fleet Lease	126,232	142,489	55,132	112,830	114,310
4510	Insurance	8,261	7,688	4,228	7,616	9,299
461x	Repairs & Maintenance- Vehicles	57,797	54,277	24,167	51,160	41,020
4625	Repairs & Maintenance- Non-Build	5,552	8,929	8,713	12,000	27,000
463x	Repairs & Maintenance- Equipment	761	1,278	260	520	520
4710	Printing & Binding	367	104	0	300	0
4810	Promotional Activities	10	0	0	0	0
4911	Advertising - Other Ads	0	0	0	0	100
4920	Other Current Charges	435	75	70	0	0
4950	Uncollectible Accounts	4,839	20,000	10,000	0	10,000
4961	General Administrative	108,084	88,058	35,350	81,896	73,706
4962	Customer Accounts	92,561	91,657	93,948	165,660	154,489
51xx	Office Supplies	264	26	0	0	0
5210	Operating Supplies	40,120	33,210	3,202	45,050	35,000
5215	Uniforms	2,045	1,240	275	2,940	2,940
5230	Fuel Purchases	39,714	88,058	30,093	50,000	66,000
5410	Publications & Memberships	324	379	235	375	375
5450	Training	863	200	943	1,000	1,000
5910	Depreciation Expense	0	1,309	9,438	0	13,200
	TOTAL OPERATING EXPENSES	965,947	1,101,770	594,731	1,172,597	1,222,625
CAPITAL OUTLAY						
6410	Machinery & Equipment	0	97,468	5,495	100,000	0
	TOTAL CAPITAL OUTLAY	0	97,468	5,495	100,000	0
OTHER USES						
9101	Transfer to General Fund	136,856	160,950	76,250	250,000	158,340
9160	Reserve/Future Capital	0	0	0	0	120,172
9161	Reserve/Cash Carried Forward	0	0	0	0	0
9960	Interest- Customer Deposits	102	131	35	0	0
9999	WIP - Contra	0	(97,468)	0	0	0
	TOTAL OTHER USES	136,958	63,613	76,285	250,000	278,512
TOTAL APPROPRIATIONS		1,433,665	1,603,229	820,537	1,876,615	1,851,945

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	354,018	350,808	(3,210)	-0.91%
Operating Expenses	1,172,597	1,222,625	50,028	4.27%
Capital Outlay	100,000	0	(100,000)	-100.00%
Other Uses	250,000	278,512	28,512	11.40%
TOTALS	1,876,615	1,851,945	(24,670)	-1.31%

Significant Budget Changes:
The increase in Operating Expenses is primarily attributable to professional services, fuel purchases and depreciation expense. Other Uses reflects the correct allocation of the transfer to the General Fund which should be split between Residential and Commercial.

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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 November of 2006 the City began the purchase of the Kristen Court Apartments from their individual owners and has completed its purchase.

Magnolia Townhomes Fund

Description

Total Department Budget

$ 240,400

Revenue Sources and Appropriations

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
REVENUE SOURCES					
Intergovernmental Revenue	0	0	0	927,500	0
Charges for Services	76,156	0	0	0	0
Miscellaneous Revenue	452	15,193	468	0	0
Other Sources	0	0	118,896	340,000	240,400
TOTAL REVENUE SOURCES	76,608	15,193	119,364	1,267,500	240,400
APPROPRIATIONS					
Magnolia Townhomes	147,594	516,424	34,781	1,267,500	240,400
TOTAL APPROPRIATIONS	147,594	516,424	34,781	1,267,500	240,400

Revenue Detail

ACCOUNT 554-0000	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
INTERGOVERNMENTAL REVENUE					
33156 Federal Grant- C.D.B.G.	0	0	0	500,000	0
33754 Lake County SHIP	0	0	0	427,500	0
TOTAL INTERGOVERNMENTAL REVENUE	0	0	0	927,500	0
CHARGES FOR SERVICES					
34510 Rental Income	76,156	0	0	0	0
TOTAL CHARGES FOR SERVICES	76,156	0	0	0	0
MISCELLANEOUS REVENUE					
36110 Interest on Investments	451	13,589	5	0	0
36130 Gain/ Loss Investments	1	26	13	0	0
36906 Misc. Reimbursement	0	1,578	450	0	0
TOTAL MISCELLANEOUS REVENUE	452	15,193	468	0	0
OTHER SOURCES					
38111 Debt Proceeds	0	0	0	0	240,400
38117 Transfer from Carver Heights CRA	0	0	118,896	240,000	0
38165 Transfer from Workers Comp	0	0	0	100,000	0
TOTAL OTHER SOURCES	0	0	118,896	340,000	240,400
TOTAL RESOURCES	76,608	15,193	119,364	1,267,500	240,400

Appropriations Detail

Appropriations Detail — Account # 554-5554-517

		ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	0	155	36	0	0
1310	Temporary Labor	0	0	0	0	0
1410	Overtime	0	0	0	0	0
15xx	Bonuses/Incentives	0	0	0	0	0
2110	FICA	0	11	2	0	0
2210	Retirement	0	19	3	0	0
23xx	Insurance	0	16	7	0	0
2410	Workers' Compensation	0	5	1	0	0
26xx	Other Payroll Benefits	0	0	0	0	0
TOTAL PERSONAL SERVICES		0	206	49	0	0
OPERATING EXPENSES						
3110	Professional Services	21,295	65,551	6,522	45,000	19,000
3410	Contract Services	6,720	520	6,400	514,500	0
4310	Utilities	4,571	2,500	(289)	2,500	10,000
4510	Insurance	37,398	14,695	0	0	11,000
4612	Repairs & Maintenance - Vehicles	2,538	0	0	0	0
4620	Repairs & Maintenance - Buildings	21,746	0	0	35,000	0
4625	Repairs & Maintenance - Non-Buildings	3,957	728	0	0	0
4710	Printing & Binding	0	0	0	0	7,000
4810	Promotional Activities	0	0	0	3,000	0
49xx	Other Current Charges	38,301	476	0	0	5,000
5210	Operating Supplies	566	263	0	0	0
TOTAL OPERATING EXPENSES		137,092	84,733	12,633	600,000	52,000
CAPITAL OUTLAY						
6210	Buildings	3,399,884	96,317	0	427,500	0
6310	Improvements Other Than Buildings	2,000	0	0	0	0
6410	Machinery & Equipment	13,879	0	0	0	0
TOTAL CAPITAL OUTLAY		3,415,763	96,317	0	427,500	0
DEBT SERVICE						
721x	Interest	0	420,028	19,999	240,000	187,400
7311	Fees	0	0	2,100	0	1,000
7330	Amort Debt Issue Costs	10,502	11,457	0	0	0
TOTAL DEBT SERVICE		10,502	431,485	22,099	240,000	188,400
OTHER USES						
9999	WIP Contra	(3,415,763)	(96,317)	0	0	0
TOTAL OTHER USES		(3,415,763)	(96,317)	0	0	0
TOTAL APPROPRIATIONS		147,594	516,424	34,781	1,267,500	240,400

Appropriations Summary

	ADOPTED 2008-09	ADOPTED 2009-10	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	0	0	0.00%
Operating Expenses	600,000	52,000	(548,000)	-91.33%
Capital Outlay	427,500	0	(427,500)	-100.00%
Debt Service	240,000	188,400	(51,600)	-21.50%
Other Uses	0	0	0	0.00%
TOTALS	1,267,500	240,400	(1,027,100)	-81.03%

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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 19.8% for the fiscal year 2009-10 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 2009-10 actuarial shortfall is projected to be 6.9% of pensionable wages or $250,800.

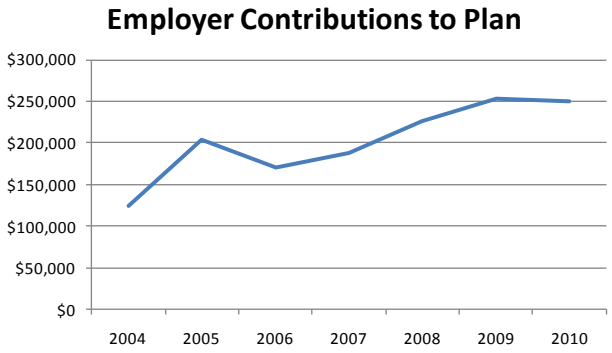
Participants who have completed ten years of credited service are 100% vested in plan benefits at age 45 or later, reduced by 3% per year for each year they retire before normal retirement date. Participants whose service is terminated prior to completing ten years of credited service are entitled to 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 ten years of credited service. Such benefits are payable at a rate of 2% 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.

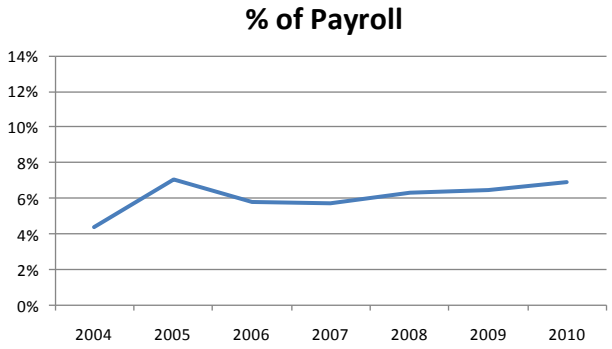
The members of this plan are also member of the General Employee ICMA 401a Plan, which is fully funded through City contributions at the approved rate.

The plan had an unfavorable investment return of 3.5% compared to the 8% actuarial assumption which is a difference of 4.5%. The investment return for Fiscal Year 2008-09 is unknown at this time and will not be available until after September 30th, 2009. However, based on current market conditions, it is not expected to be favorable. The City's Police, Fire and General Employee pension plans will require contributions of $250,800, $904,129 and $929,540 respectively.

Total Department Budget

$ 808,714





Revenue Sources and Appropriations

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
REVENUE SOURCES					
Intergovernmental Revenue	184,093	184,093	0	174,889	184,093
Miscellaneous Revenue	2,146,855	(1,192,065)	(1,404,260)	712,668	624,621
TOTAL REVENUE SOURCES	2,330,948	(1,007,972)	(1,404,260)	887,557	808,714
APPROPRIATIONS					
Police Pension Trust	757,308	774,951	439,264	887,557	808,714
TOTAL APPROPRIATIONS	757,308	774,951	439,264	887,557	808,714

Revenue Detail

ACCOUNT 061-0000	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
TAXES					
31252 Insurance Premium Tax (State)	184,093	184,093	0	174,889	184,093
TOTAL TAXES	184,093	184,093	0	174,889	184,093
MISCELLANEOUS REVENUE					
36111 Miscellaneous Interest	387,348	361,435	156,915	200,000	100,000
36130 Gain/Loss Investments	(988,043)	(1,410,262)	(1,834,794)	0	0
36710 Gain/Loss Sale Investment	1,879,325	(247,446)	0	0	0
36711 Unrealized Gain-Security	212,836	(433,483)	0	0	0
36801 Employee Contributions	280,055	284,939	129,890	259,220	273,821
36802 Employer Contributions	364,862	226,701	137,134	253,448	250,800
36909 Other Income	10,472	26,051	6,595	0	0
TOTAL MISCELLANEOUS REVENUE	2,146,855	(1,192,065)	(1,404,260)	712,668	624,621
TOTAL RESOURCES	2,330,948	(1,007,972)	(1,404,260)	887,557	808,714

Appropriations Detail

Appropriations Detail

Account # 061-1310-51x

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
OPERATING EXPENSES					
3110 Professional Services	120,517	107,023	74,753	130,000	107,000
3610 Retirement Benefit Payment	591,657	641,830	364,511	660,000	600,000
3611 Refund of Contributions	45,134	26,098	0	0	0
TOTAL OPERATING EXPENSES	757,308	774,951	439,264	790,000	707,000
OTHER USES					
9940 Reserve For Employee Benefits	0	0	0	97,557	101,714
TOTAL OTHER USES	0	0	0	97,557	101,714
TOTAL APPROPRIATIONS	757,308	774,951	439,264	887,557	808,714

FIREFIGHTER'S PENSION TRUST

Firefighter's Pension Trust

Description

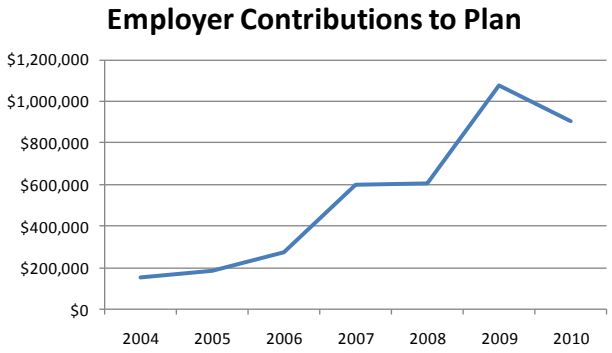
The Municipal Firefighter's Retirement Trust Fund covers firefighters. The actuarial funding rate as a percentage of pensionable wages is 37% for the fiscal year 2009-10 budget. Firefighters contribute 6.5% of their annual compensation to the plan. The State of Florida remits a 1% excise tax on fire 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 2009-10 actuarial shortfall is projected to be 26.9% of pensionable wages or $904,129.

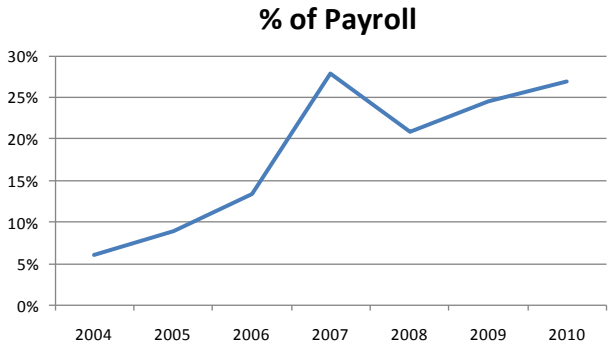
Participants who have completed ten years of credited service are 100% vested in their accrued retirement benefits. Participants whose service is terminated prior to completing ten years of credited service are entitled to the return of their contributions plus interest at the rate of 5% compounded annually. 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, deferred retirement, disability retirement, and death benefits at rates defined in the plan document.

The plan had an unfavorable investment return of –10% compared to the 7.75% actuarial assumption which is a difference of 17.75%. The investment return for Fiscal Year 2008-09 is unknown at this time and will not be available until after September 30th, 2009. However, based on current market conditions, it is not expected to be favorable. The City's Police, Fire and General Employee pension plans will require contributions of $250,800, $904,129 and $929,540 respectively.

Total Department Budget

$ 1,343,083





Revenue Sources and Appropriations

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
REVENUE SOURCES					
Intergovernmental Revenue	179,781	177,357	0	170,791	110,449
Miscellaneous Revenue	1,932,198	(134,930)	(1,045,936)	1,201,037	1,232,634
TOTAL REVENUE SOURCES	2,111,979	42,427	(1,045,936)	1,371,828	1,343,083
APPROPRIATIONS					
Fire Pension Trust	543,748	724,128	448,166	1,371,828	1,343,083
TOTAL APPROPRIATIONS	543,748	724,128	448,166	1,371,828	1,343,083

Revenue Detail

ACCOUNT 062-0000	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
TAXES					
31251 Insurance Premium Tax (State)	179,781	177,357	0	170,791	110,449
TOTAL TAXES	179,781	177,357	0	170,791	110,449
MISCELLANEOUS REVENUE					
36111 Miscellaneous Interest	257,051	383,678	80,769	175,000	100,000
36112 Salem Trust	50,846	0	(1,649,958)	0	0
36710 Gain/Loss Sale Investment	603,839	115,196	0	0	0
36711 Unrealized Gain-Security	1,435,629	34,652	0	0	0
36790 Unrealized Gain/Loss	(1,262,580)	(1,486,475)	0	0	0
36801 Employee Contributions	602,215	205,002	107,522	810,217	218,379
36820 Salem Trust	175,313	603,464	401,267	215,820	914,255
36909 Other Income	69,885	9,553	14,464	0	0
TOTAL MISCELLANEOUS REVENUE	1,932,198	(134,930)	(1,045,936)	1,201,037	1,232,634
TOTAL RESOURCES	2,111,979	42,427	(1,045,936)	1,371,828	1,343,083

Appropriations Detail

Appropriations Detail

Account # 062-1320-51x

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
OPERATING EXPENSES					
3110 Professional Services	96,071	88,898	77,604	100,000	98,000
3610 Retirement Benefit Payment	447,677	635,230	370,562	500,000	700,000
3611 Refund of Contributions	0	0	0	0	0
TOTAL OPERATING EXPENSES	543,748	724,128	448,166	600,000	798,000
OTHER USES					
9940 Reserve For Employee Benefits	0	0	0	771,828	545,083
TOTAL OTHER USES	0	0	0	771,828	545,083
TOTAL APPROPRIATIONS	543,748	724,128	448,166	1,371,828	1,343,083

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 will be frozen as of September 30, 2008. New members will not be added to the plan after the plan has been frozen. The City is required to fund any actuarial shortfalls associated with the plan. The fiscal year 2009-10 actuarial shortfall is projected to be 5.2% or $852,340.

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.

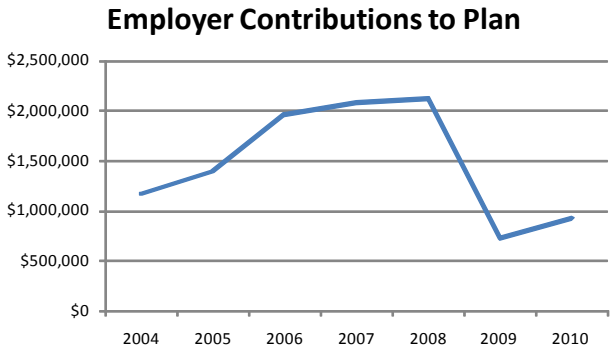
Normal retirement benefits are paid to participants who have reached age 65 and who have completed five years of credited service. Benefits are payable at the rate of 2% of average monthly compensation times the number of years of credited service up to a maximum of 45 years. The plan also provides for early retirement, late retirement, disability retirement, and death benefits at rates defined in the plan document. The plan also provides for an annual 2% COLA beginning three years after normal retirement age.

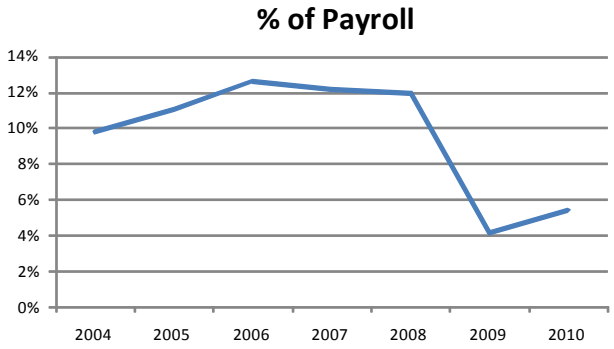
The City accrues and contributes an amount, as determined by the plan actuary, to fund the annual, normal cost and prior service cost using the entry age normal method amortized over thirty years.

The plan had an unfavorable investment return of 3.8% compared to the 7.5% actuarial assumption which is a difference of 3.7%. The investment return for Fiscal Year 2008-09 is unknown at this time and will not be available until after September 30th, 2009. However, based on current market conditions, it is not expected to be favorable. The City's Police, Fire and General Employee pension plans will require contributions of $250,800, $904,129 and $929,540 respectively.

Total Department Budget

$ 2,500,000





Revenue Sources and Appropriations

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
REVENUE SOURCES					
Miscellaneous Revenue	6,414,777	(2,649,476)	(3,997,981)	1,537,974	2,500,000
Other Sources	0	0	0	557,026	0
TOTAL REVENUE SOURCES	6,414,777	(2,649,476)	(3,997,981)	2,095,000	2,500,000
APPROPRIATIONS					
General Employees Pension Trust	1,902,190	2,422,955	1,168,204	2,095,000	2,500,000
TOTAL APPROPRIATIONS	1,902,190	2,422,955	1,168,204	2,095,000	2,500,000

Revenue Detail

ACCOUNT 063-0000	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
MISCELLANEOUS REVENUE					
36111 Miscellaneous Interest	1,109,140	1,116,100	469,927	800,000	1,570,460
36130 Gain/Loss Sale Investment	1,611,482	(5,493,803)	(2,635,422)	0	0
36140 Gain/Loss Sale of Security	1,602,818	(394,867)	(2,166,050)	0	0
36711 Unrealized Gain-Security	0	0	0	0	0
36802 Employer Contributions	2,088,648	2,113,487	333,564	737,974	929,540
36909 Other Income	2,689	9,607	0	0	0
TOTAL MISCELLANEOUS REVENUE	6,414,777	(2,649,476)	(3,997,981)	1,537,974	2,500,000
OTHER SOURCES					
38891 Fund Balance Appropriated	0	0	0	557,026	0
TOTAL OTHER SOURCES	0	0	0	557,026	0
TOTAL RESOURCES	6,414,777	(2,649,476)	(3,997,981)	2,095,000	2,500,000

Appropriations Detail

Appropriations Detail

Account # 063-1330-51x

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
OPERATING EXPENSES					
3110 Professional Services	41,057	53,072	5,374	45,000	60,000
3114 Financial Investment	220,477	237,927	95,745	250,000	240,000
3610 Retirement Benefit Payment	1,640,656	2,131,956	1,067,085	1,800,000	2,200,000
TOTAL OPERATING EXPENSES	1,902,190	2,422,955	1,168,204	2,095,000	2,500,000
TOTAL APPROPRIATIONS	1,902,190	2,422,955	1,168,204	2,095,000	2,500,000

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 $75,000, up to a maximum of $1,925,000 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). The estimated aggregate attachment point for fiscal year 2008-09 is approximately $4,178,400, which is 120% of annual expected claims of $3,482,000. Monthly rates for the period beginning October 1, 2008 and ending September 30, 2009 remain unchanged over the rates established. However, beginning in fiscal year 2009 the employee component of health care cost will increase by $32.50 a month or $15.00 a pay day.

Type of Coverage	City Contribution	Employee Deduction	Total Monthly Cost
Employee Only	$337.50	$ 32.50	$370.00
Employee and Children	$496.60	$191.60	$688.20
Employee and Spouse	$513.25	$208.25	$721.50
Employee and Family	$596.45	$291.45	$887.90

Total Department Budget

$ 4,133,000

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, effective October 1, 2006, which has remained unchanged for 5 fiscal years.

Type of Coverage	Monthly Cost
Retiree Supplemental	$240.60
Spouse Supplemental	$251.40
Family Supplemental	$402.88

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

Revenue Sources and Appropriations

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
REVENUE SOURCES					
Charges for Services	4,010,734	3,972,614	2,014,356	4,218,813	4,033,000
Miscellaneous Revenue	257,750	137,152	90,870	160,750	100,000
TOTAL REVENUE SOURCES	4,268,484	4,109,766	2,105,226	4,379,563	4,133,000
APPROPRIATIONS					
Health Insurance Administration	3,794,123	4,360,727	1,684,254	4,379,563	4,133,000
TOTAL APPROPRIATIONS	3,794,123	4,360,727	1,684,254	4,379,563	4,133,000

Revenue Detail

ACCOUNT 064-0000	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
CHARGES FOR SERVICES (343)					
2010 Employee Contributions	638,134	616,136	389,529	835,118	780,000
2020 Employer Contributions	2,821,254	2,811,781	1,319,207	2,867,571	2,640,000
2030 Retiree's Contribution	208,862	207,928	106,403	196,451	213,000
2040 Retiree's Employer Contribution	312,595	300,464	169,687	288,198	340,000
2050 Continuation Coverage	29,889	36,305	29,530	31,475	60,000
TOTAL CHARGES FOR SERVICES	4,010,734	3,972,614	2,014,356	4,218,813	4,033,000
MISCELLANEOUS REVENUE					
36101 Interest on Investments	137,381	79,417	13,739	90,750	15,000
36130 Gain/Loss Investments	18,974	4,308	(6,840)	0	0
36909 Other Income	70,160	53,427	46,224	70,000	47,000
36991 Medicare Part D Subsidy	31,235	0	37,747	0	38,000
TOTAL MISCELLANEOUS REVENUE	257,750	137,152	90,870	160,750	100,000
TOTAL RESOURCES	4,268,484	4,109,766	2,105,226	4,379,563	4,133,000

Appropriations Detail

Appropriations Detail

Account # 064-1340-519

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
PERSONAL SERVICES					
2310 Health Insurance	312,595	300,464	169,687	288,198	340,000
TOTAL PERSONAL SERVICES	312,595	300,464	169,687	288,198	340,000
OPERATING EXPENSES					
3110 Professional Services	477,285	467,057	223,475	472,232	447,000
4540 Insurance Premiums	311,274	305,688	159,503	329,600	319,000
4570 Insurance Claims	2,103,129	2,703,143	841,745	2,577,826	2,020,000
4572 Prescription Claims	678,762	683,642	289,844	711,707	696,000
4575 IBNR	(88,922)	(99,267)	0	0	0
TOTAL OPERATING EXPENSES	3,481,528	4,060,263	1,514,567	4,091,365	3,482,000
OTHER USES					
9940 Reserve for Employee Benefits	0	0	0	0	311,000
TOTAL OTHER USES	0	0	0	0	311,000
TOTAL APPROPRIATIONS	3,794,123	4,360,727	1,684,254	4,379,563	4,133,000

WORKERS' COMPENSATION INSURANCE FUND

Effective January 1, 1986, the City established a self-insurance program for the purpose of funding employee Workers' Compensation coverage. This program provides for City contributions into a self-insurance fund, which is managed by the City and an independent third party administrator.

Employee claims up to $500,000 per occurrence are paid from the assets of the self-insurance fund. Amounts in excess of $500,000 per occurrence are paid from a reinsurance policy purchased by the City.

The City funds the Workers' Compensation Insurance fund at 90% of the actuarial expected claims liability. Incurred but not reported (IBNR) claims are adjusted annually to the actuarial recommendation.

Workers' Compensation Insurance Fund

Description

Total Department Budget

$ 625,321

Revenue Sources and Appropriations

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
REVENUE SOURCES					
Charges for Services	592,068	474,378	241,034	474,590	615,321
Miscellaneous Revenue	137,008	63,307	5,903	50,000	10,000
Other Sources	0	0	0	100,000	0
TOTAL REVENUE SOURCES	729,076	537,685	246,937	624,590	625,321
APPROPRIATIONS					
Workers' Compensation Administration	492,936	1,142,469	245,767	624,590	625,321
TOTAL APPROPRIATIONS	492,936	1,142,469	245,767	624,590	625,321

Revenue Detail

ACCOUNT 065-0000	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
CHARGES FOR SERVICES					
2020 Employer Contributions	592,068	474,378	241,034	474,590	615,321
TOTAL CHARGES FOR SERVICES	592,068	474,378	241,034	474,590	615,321
MISCELLANEOUS REVENUE					
34120 Employer Contributions	0	0	0	0	0
36101 Interest on Investments	99,660	59,918	11,113	50,000	10,000
36130 Gain/Loss Investments	14,055	3,389	(5,210)	0	0
36909 Other Income	0	0	0	0	0
36918 Reinsurance Payments	5,856	0	0	0	0
36919 Subrogation Payments	17,437	0	0	0	0
TOTAL MISCELLANEOUS REVENUE	137,008	63,307	5,903	50,000	10,000
OTHER SOURCES					
38891 Fund Balance Appropriated	0	0	0	100,000	0
TOTAL OTHER SOURCES	0	0	0	100,000	0
TOTAL RESOURCES	729,076	537,685	246,937	624,590	625,321

Appropriations Detail

Appropriations Detail — Account # 065-1350-519

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 10/08-03/09	ADOPTED 2008-09	ADOPTED 2009-10
OPERATING EXPENSES					
3110 Professional Services	38,000	38,720	23,099	43,375	43,375
4540 Insurance Premiums	80,562	81,399	69,927	88,000	88,000
4570 Insurance Claims	232,019	449,983	139,897	353,215	443,946
4575 IBNR	107,335	542,472	0	0	10,000
4580 Self Insurance Assessment	35,020	29,895	12,844	40,000	40,000
TOTAL OPERATING EXPENSES	492,936	1,142,469	245,767	524,590	625,321
OTHER USES					
9954 Transfer to Magnolia Townhomes	0	0	0	100,000	0
TOTAL OTHER USES	0	0	0	100,000	0
TOTAL APPROPRIATIONS	492,936	1,142,469	245,767	624,590	625,321

ORDINANCE NO. 09-51

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF LEESBURG, FLORIDA, ADOPTING THE FISCAL YEAR 2009-10 BUDGET FOR THE CITY OF LEESBURG, FLORIDA; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City 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 2009-10 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 Fiscal Year 2009-10; 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 ordinance to finally adopt said budget for Fiscal Year 2009-10;

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

SECTION I.

Pursuant to Section 200.065, Florida Statutes, and all other applicable laws, the following amounts for use by the various funds during Fiscal Year 2009-10 as reflected below, including all modifications or amendments made during this meeting, are hereby adopted as the budget for Fiscal Year 2009-10 for the City of Leesburg, Florida:

GENERAL FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Current Ad Valorem Taxes (Based on an assessed value of $1,426,812,335*4.3179 Mills * 95%)	5,887,294
Other Taxes	4,658,911
Licenses and Permits	125,600
Intergovernmental Revenue	2,665,020
Charges for Services	853,271
Fines and Forfeits	159,500
Miscellaneous Revenues	1,053,724
Total Estimated Revenues	15,403,320
Other Financing Sources:	
Transfers from other Funds	8,663,736
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	24,067,056

GENERAL FUND
(Continued)

PROPOSED APPROPRIATIONS

General Government	954,626
Public Safety	13,319,234
Physical Environment	109,082
Transportation	2,479,496
Economic Environment	263,787
Human Services	20,000
Culture/Recreation	4,394,865
Other Uses	405,125
Non Expenditures:	
Reserves- Contributions to Fund Balance	536,461
Transfers to other Funds	1,584,380
TOTAL PROPOSED APPROPRIATIONS	24,067,056

STORMWATER FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Intergovernmental Revenue	162,500
Charges for Services	1,535,000
Miscellaneous Revenues	6,000
Total Estimated Revenues	1,703,500
Other Financing Sources:	
Fund Balance Appropriated	646,836
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	2,350,336

PROPOSED APPROPRIATIONS

Physical Environment	2,350,336
TOTAL PROPOSED APPROPRIATIONS	2,350,336

GREATER LEESBURG COMMUNITY REDEVELOPMENT AGENCY

ESTIMATED REVENUES AND OTHER RECEIPTS

Intergovernmental Revenue	326,522
Total Estimated Revenues	326,522
Other Financing Sources:	
Transfers from other Funds	252,651
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	579,173

GREATER LEESBURG COMMUNITY REDEVELOPMENT AGENCY (Continued)

PROPOSED APPROPRIATIONS	
Economic Environment	351,205
Non Expenditures:	
Debt Service	24,047
Reserves- Contributions to Fund Balance	203,921
TOTAL PROPOSED APPROPRIATIONS	579,173

CARVER HEIGHTS COMMUNITY REDEVELOPMENT AGENCY

ESTIMATED REVENUES AND OTHER RECEIPTS	
Intergovernmental Revenue	167,576
Total Estimated Revenues	167,576
Other Financing Sources:	
Transfers from other Funds	124,475
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	292,051

PROPOSED APPROPRIATIONS	
Economic Environment	33,136
Non Expenditures:	
Debt Service	203,270
Transfers to other Funds	55,645
TOTAL PROPOSED APPROPRIATIONS	292,051

US HWY 441/27 COMMUNITY REDEVELOPMENT AGENCY

ESTIMATED REVENUES AND OTHER RECEIPTS	
Intergovernmental Revenue	541,511
Total Estimated Revenues	541,511
Other Financing Sources:	
Transfers from other Funds	424,856
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	966,367

PROPOSED APPROPRIATIONS	
Economic Environment	3,925
Non Expenditures:	
Debt Service	914,487
Reserves- Contributions to Fund Balance	47,955
TOTAL PROPOSED APPROPRIATIONS	966,367

DEBT SERVICE FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Other Financing Sources:	
Transfers from other Funds	1,621,521
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,621,521
PROPOSED APPROPRIATIONS	
Non Expenditures:	
Debt Service	1,621,521
TOTAL PROPOSED APPROPRIATIONS	1,621,521

CAPITAL PROJECTS FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Other Taxes	606,593
Intergovernmental Revenue	1,314,075
Other Financing Sources:	
Reallocated Debt Proceeds	300,000
Transfers from other Funds	40,122
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	2,260,790
PROPOSED APPROPRIATIONS	
Transportation	2,260,790
TOTAL PROPOSED APPROPRIATIONS	2,260,790

ELECTRIC FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	68,368,510
Miscellaneous Revenues	810,028
Other Sources	1,201,200
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	70,379,738
PROPOSED APPROPRIATIONS	
Physical Environment	61,416,821
Non Expenditures:	
Transfers to other Funds	5,666,667

ELECTRIC FUND (continued)	
Debt Service	2,665,884
Reserves- Contributions to Retained Earnings	630,366
TOTAL PROPOSED APPROPRIATIONS	70,379,738

GAS FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	8,021,319
Miscellaneous Revenues	60,000
Other Sources	439,666
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	8,520,985

PROPOSED APPROPRIATIONS	
Physical Environment	7,124,175
Non Expenditures:	
Transfers to other Funds	762,044
Debt Service	416,717
Reserves- Contributions to Retained Earnings	218,049
TOTAL PROPOSED APPROPRIATIONS	8,520,985

WATER FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	7,389,123
Miscellaneous Revenues	165,760
Other Sources	2,005,200
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	9,560,083

PROPOSED APPROPRIATIONS	
Physical Environment	7,076,515
Non Expenditures:	
Transfers to other Funds	869,865
Debt Service	1,596,837
Reserves- Contributions to Retained Earnings	16,866
TOTAL PROPOSED APPROPRIATIONS	9,560,083

WASTEWATER FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	9,527,400
Miscellaneous Revenues	35,000
Other Sources	406,473
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	9,968,873

PROPOSED APPROPRIATIONS	
Physical Environment	7,258,175
Non Expenditures:	
Transfers to other Funds	662,070
Debt Service	1,963,705
Reserves- Contributions to Retained Earnings	84,923
TOTAL PROPOSED APPROPRIATIONS	9,968,873

COMMUNICATIONS FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	1,200,870
Miscellaneous Revenue	12,000
Other Sources	95,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,307,870

PROPOSED APPROPRIATIONS	
Physical Environment	1,160,051
Non Expenditures:	
Debt Service	135,655
Reserves- Contributions to Retained Earnings	12,164
TOTAL PROPOSED APPROPRIATIONS	1,307,870

SOLID WASTE FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	3,684,000
Miscellaneous Revenues	15,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	3,699,000
PROPOSED APPROPRIATIONS	
Physical Environment	3,311,566
Non Expenditures:	
Reserves- Contributions to Retained Earnings	120,172
Transfers to other Funds	267,262
TOTAL PROPOSED APPROPRIATIONS	3,699,000

POLICE PENSION FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Other Taxes	184,093
Miscellaneous Revenues	624,621
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	808,714
PROPOSED APPROPRIATIONS	
General Government	707,000
Non Expenditures:	
Reserves- Contributions to Fund Balance	101,714
TOTAL PROPOSED APPROPRIATIONS	808,714

FIRE PENSION FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Other Taxes	110,449
Miscellaneous Revenues	1,232,634
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,343,083
PROPOSED APPROPRIATIONS	
General Government	798,000
Non Expenditures:	
Reserves- Contributions to Fund Balance	545,083
TOTAL PROPOSED APPROPRIATIONS	1,343,083

GENERAL EMPLOYEE'S PENSION FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Miscellaneous Revenues	2,500,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	2,500,000
PROPOSED APPROPRIATIONS	
General Government	2,500,000
TOTAL PROPOSED APPROPRIATIONS	2,500,000

HEALTH INSURANCE FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	4,033,000
Miscellaneous Revenues	100,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	4,133,000
PROPOSED APPROPRIATIONS	
General Government	3,822,000
Non Expenditures:	
Reserves- Contributions to Fund Balance	311,000
TOTAL PROPOSED APPROPRIATIONS	4,133,000

WORKERS' COMPENSATION FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	615,321
Miscellaneous Revenues	10,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	625,321
PROPOSED APPROPRIATIONS	
General Government	625,321
TOTAL PROPOSED APPROPRIATIONS	625,321

DISCRETIONARY SALES TAX FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Other Taxes	1,500,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,500,000
PROPOSED APPROPRIATIONS	
Non Expenditures:	
Transfers to other Funds	1,500,000
TOTAL PROPOSED APPROPRIATIONS	1,500,000

POLICE IMPACT FEES

ESTIMATED REVENUES AND OTHER RECEIPTS	
Other Sources	4,790
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	4,790
PROPOSED APPROPRIATIONS	
Public Safety	4,790
TOTAL PROPOSED APPROPRIATIONS	4,790

BUILDING PERMITS FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Licenses & Permits	430,000
Intergovernmental Revenue	8,000
Other Sources	9,100
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	447,100
PROPOSED APPROPRIATIONS	
Public Safety	403,162
Non Expenditures:	
Reserves- Contributions to Fund Balance	43,938
TOTAL PROPOSED APPROPRIATIONS	447,100

POLICE FORFEITURE FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Fund Balance Appropriated	75,700
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	75,700
PROPOSED APPROPRIATIONS	
Public Safety	75,700
TOTAL PROPOSED APPROPRIATIONS	75,700

POLICE EDUCATION RECEIPTS FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Fund Balance Appropriated	10,350
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	10,350
PROPOSED APPROPRIATIONS	
Public Safety	10,350
TOTAL PROPOSED APPROPRIATIONS	10,350

KRISTEN STREET FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Other Financing Sources:	
Transfers from other Funds	240,400
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	240,400
PROPOSED APPROPRIATIONS	
Economic Environment	52,000
Non Expenditures:	
Debt Service	188,400
	240,400

ALL FUNDS

ESTIMATED REVENUES AND OTHER RECEIPTS	
Ad Valorem Taxes	5,887,294
Other Taxes	7,060,046
Licenses and Permits	555,600
Intergovernmental Revenue	5,185,204
Charges for Services	105,227,814
Fines and Forfeits	159,500
Miscellaneous Revenues	6,624,767
Other Sources	4,161,429
Total Estimated Revenues	134,861,654
Other Financing Sources:	
Reallocated Debt Proceeds	300,000
Fund Balance Appropriated	732,886
Transfers from other Funds	11,367,761
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	147,262,301

PROPOSED APPROPRIATIONS	
General Government	9,406,947
Public Safety	13,813,236
Physical Environment	89,806,721
Transportation	4,740,286
Economic Environment	704,053
Human Services	20,000
Culture/Recreation	4,394,865
Other Uses	405,125
Non Expenditures:	
Transfers to other Funds	11,367,933
Debt Service	9,730,523
Reserves- Contributions to Fund Balance	1,790,072
Reserves- Contributions to Retained Earnings	1,082,540
TOTAL PROPOSED APPROPRIATIONS	147,262,301

SECTION II.

This ordinance shall become effective October 1, 2009.

PASSED AND ADOPTED at a regular meeting of the City Commission of the City of Leesburg, Florida held the 28th day of September 2009.

Mayor

ATTEST:

City Clerk

09/28/09

Capital Improvement Program

This capital improvement program includes the purchase of all capital items as well as major capital projects for all funds as proposed in the budget for fiscal year 2009-10. The funding sources are identified by line and recapped at the end of the fund.

General Government

These items are included in general fund and the capital projects fund. Governmental Revenue is the funding source for general fund and the capital projects fund which also includes funding from grants and Gas tax.

FINANCE

Project #	W F #	Project Description	Funding Source	Amount
		Check Verification Machine	Governmental Revenue	3,000
		Total Finance Department		3,000

INFORMATION TECHNOLOGY

Project #	W F #	Project Description	Funding Source	Amount
		Wiring & Electronics	Governmental Revenue	5,000
		UPS	Governmental Revenue	17,400
		Generator power for LMSC	Governmental Revenue	60,000
		IVR System	Governmental Revenue	101,500
		Public Records Compliance	Governmental Revenue	180,000
		Mobile Data Terminals & Computers	Governmental Revenue	20,000
		Total Information Technology Department		383,900

GIS/ENGINEERING

Project #	W F #	Project Description	Funding Source	Amount
		GPS Handheld Unit	Governmental Revenue	7,500
		Total GIS/Engineering Department		7,500

AIRPORT

Project #	W F #	Project Description	Funding Source	Amount
		Gate Track Installation- Gates 4 & 5	Governmental Revenue	14,000
		Skybolt Parking Lot- Seal & Stripe	Governmental Revenue	9,000
		Clear Trees West End of R-13 by US 441	Governmental Revenue	30,000
310018		Obstruction Survey	Federal Grant	111,150
			State Grant	2,925
			Governmental Revenue	2,925
300008		Overlay RW 3/21 & Taxiways B,J,K	State Grant	1,200,000
			Governmental Revenue	300,000
		Total Airport Department		1,670,000

Capital Improvement Program (Continued)

POLICE

Project #	W F #	Project Description	Funding Source	Amount
		Speed Measuring Device (2)	Impact Fees	4,790
		Video Incident Capture System (10)	Forfeiture Funds	47,000
				51,790

FIRE

Project #	W F #	Project Description	Funding Source	Amount
		ALS Replacement	Governmental Revenue	25,000
		Thermal Imaging Camera	Governmental Revenue	8,500
		Total Fire Department		33,500

PUBLIC WORKS

Project #	W F #	Project Description	Funding Source	Amount
		Fleet		
		Replacement Vehicles (580,000)		
		Electric- Semi Tractor	Governmental Revenue	97,920
		Gas- Trencher	Governmental Revenue	48,640
		Parks & Recreation		
		Specialized Lawnmower	Governmental Revenue	27,280
		ATV Utility w/ Man Lift	Governmental Revenue	23,560
		Solid Waste- Automated Lodal	Governmental Revenue	217,680
		Stormwater- Street Sweeper	Governmental Revenue	164,920
		Refurbish Vehicles/ Equipment	Governmental Revenue	20,000
		Total Fleet		600,000
		Streets		
		Parking lot repairs	Governmental Revenue	30,250
310051		Sidewalks (new)- Stock Subdivision	Governmental Revenue	37,197
			Gas Tax	62,803
310051		Road Resurfacing	Gas Tax	400,000
310051		Road Rebuilds- Childs Street	Gas Tax	80,000
310051		Curb Rebuilds	Gas Tax	63,790
		Total Streets		674,040
		Facilities		
		City Hall Upgrade	Governmental Revenue	50,000
		City Hall Air Conditioning	Governmental Revenue	25,000
		Museum- new roof	Governmental Revenue	30,000
		Pat Thomas Stadium- Concession & Restroom- new shingles	Governmental Revenue	5,000
		Total Facilities		110,000
		Total Public Works Department		**1,384,040**

RECREATION

Project #	W F #	Project Description	Funding Source	Amount
		Susan Street/ Canal Street		
		Thor- Guard Lightning Predictor System	Governmental Revenue	12,000
		Total Susan Street/ Canal Street		12,000
		Sleepy Hollow Complex		
		Replace Lights at Complex	Governmental Revenue	15,000
		Total Sleepy Hollow Complex		15,000
		Marina		
		Replace wood on ramp and front porch	Governmental Revenue	10,000
		Total Marina		10,000
		Total Recreation Department		37,000
		Funding Source		
		Governmental Revenue		1,598,272
		Forfeiture Funds		47,000
		Impact Fees		4,790
		Gas Tax		606,593
		Federal Grant		111,150
		State Grant		1,202,925
		Total General Government Funding Sources		3,570,730

Capital Improvement Program (Continued)

Many of the capital projects for all the utilities are to maintain a reliable system that will provide customer satisfaction, such as stormwater projects that will reduce localized flooding in the area. Accurate meters record accurate consumption which generates the revenue necessary to offset the expense. Maintenance reduces the necessity for trouble calls associated with routine failures, which is a savings that is difficult to quantify. In order for the City to comply with regulatory agencies, proper maintenance is vital. New installations and services will increase operating costs over time, and a portion of that cost is included in the operating impact and is offset by an increase in revenue.

STORMWATER

Project #	W F #	Project Description	Funding Source	Amount
		Drainage Improvements		
140002		Miscellaneous Drainage Improvements	Stormwater Fees	50,000
		Stormwater Rehabs		
140002		Ponds	Stormwater Fees	100,000
140002		Tally Basin	Stormwater Fees	220,000
140002		Heritage Estates Ditch	Stormwater Fees	220,000
140002		Birchwood Ditch	Stormwater Fees	65,000
140002		Hollywood Outfall	Stormwater Fees	455,000
			State Grant	162,500
140002		Curbs, gutters & inlets	Stormwater Fees	25,000
140002		Enclose Ditch Lines	Stormwater Fees	125,000
140002		Conveyance Systems	Stormwater Fees	100,000
		Total Stormwater Department		1,522,500

Funding Source	
Stormwater Fees	1,360,000
State Grant	162,500
Total Stormwater Funding Sources	1,522,500

ELECTRIC

Project #	W F #	Project Description	Funding Source	Amount
410001	Various	Meters	Current Revenue	50,000
410002	Various	Transformers	Current Revenue	410,000
			Customer Contribution	100,000
410003	Various	Capacitors	Current Revenue	5,000
410004	Various	Distribution Lines	Current Revenue	393,000
			Renewal & Replacement	82,000
			Customer Contribution	375,000
		Underground Carver Heights	Current Revenue	250,000
410005	Various	Sectionalizing Equipment	Current Revenue	15,000
410006	Various	Lights	Current Revenue	85,000
410008	Various	Other equipment	Current Revenue	233,554

ELECTRIC (cont.)

410010	Various	Subdivisions	Customer Contribution	426,200
410011	Various	Reconductoring	Renewal & Replacement	75,000
410012	Various	Substations	Renewal & Replacement	143,000
		Total Electric Department		2,642,754
		Funding Source		
		Current Revenue		1,441,554
		Customer Contribution		901,200
		Renewal & Replacement		300,000
		Total Electric Funding Sources		2,642,754

GAS

Project #	W F #	Project Description	Funding Source	Amount
420001	Various	Meters (141,953)		
		Regular meters	Current Revenue	45,968
			Customer Contribution	18,919
		ERT meters	Current Revenue	58,147
			Customer Contribution	18,919
420002		Mains		
	Various	Lake Griffin Town Homes	Customer Contribution	113,020
420003	Various	Tools & Equipment	Current Revenue	15,868
420007	Various	General Plant		
		Reshingle Gas Admin Bldg	Current Revenue	40,000
420008	Various	Regulators (24,643)	Current Revenue	15,903
			Customer Contribution	8,740
420010	Various	Services (197,621)	Current Revenue	17,553
			Customer Contribution	180,068
		Total Gas Department		533,105
		Funding Source		
		Current Revenue		193,439
		Customer Contribution		339,666
		Total Gas Funding Sources		533,105

WATER

Project #	W F #	Project Description	Funding Source	Amount
430002		Mains & Hydrants (1,275,000)		
		Highway 441- Perkins to Griffin	Impact Fees	570,000
			Renewal & Replacement	630,000
		Hydrant Replacement	Renewal & Replacement	75,000
430003		Tools & Equipment (45,000)		
		Porta- Mole	Renewal & Replacement	5,000
		Scales for Disinfection	Renewal & Replacement	5,000
		SCADA Radio Upgrade	Renewal & Replacement	35,000
430006		Plant & Storage		
		Water Administration Building roof recoat	Renewal & Replacement	12,000
		Total Water Department		1,332,000
		Funding Source		
		Impact Fees		570,000
		Renewal & Replacement		762,000
		Total Water Funding Sources		1,332,000

WASTEWATER

Project #	W F #	Project Description	Funding Source	Amount
440002	Various	Collecting Sewers (28,000)		
		Lift Station #6 Telemetry	Renewal & Replacement	8,000
		Gravity Sewer lines rehabilitation/ replace	Renewal & Replacement	20,000
440003	Various	Other Equipment		
		Lateral Lining System	Renewal & Replacement	3,000
		Total Wastewater Department		31,000
		Funding Source		
		Renewal & Replacement		31,000
		Total Wastewater Funding Sources		31,000

COMMUNICATIONS

Project #	W F #	Project Description	Funding Source	Amount
450001	Various	Line Installation	Current Revenue	103,508
450002	Various	Line extensions (50,000)		
		Redundant Fiber Routes	Renewal & Replacement	35,000
		FDOT Lake County Relocations	Current Revenue	10,000
450008	Various	Other equipment		
		Miscellaneous Service Equipment	Current Revenue	8,560
		Total Communications Department		157,068
		Funding Source		
		Current Revenue		122,068
		Renewal & Replacement		35,000
		Total Communications Funding Sources		157,068

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2009-10 Paygrades

Job Classification/Title	Pay Grade	Old Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
Accountant I	120		13.97	20.51	29,057.60	42,660.80
Accountant II	122		15.09	22.16	31,387.20	46,092.80
Accountant III	124		16.31	23.96	33,924.80	49,836.80
Accountant IV	126		17.63	25.89	36,670.40	53,851.20
Accounting Operations Supervisor	128		19.06	27.99	39,644.80	58,219.20
Accounting Specialist I	114		11.08	16.25	23,046.40	33,800.00
Accounting Specialist II	117		12.44	18.26	25,875.20	37,980.80
Administrative Assistant I	117		12.44	18.26	25,875.20	37,980.80
Administrative Assistant II	119		13.44	19.73	27,955.20	41,038.40
Airport Manager	129		19.82	29.10	41,225.60	60,528.00
Apprentice Lineman	401		Included in apprentice standards			
Assistant Director of Parks	135		25.05	36.77	52,104.00	76,481.60
Assistant Director of Recreation	135		25.05	36.77	52,104.00	76,481.60
Assistant Library Director	125		16.96	24.90	35,276.80	51,792.00
Athletic Supervisor	123		15.69	23.04	32,635.20	47,923.20
Benefits & Compensation Coordinator	123		15.69	23.04	32,635.20	47,923.20
Book Store Manager	999		7.25		15,080.00	
Broadcast Technician	117		12.44	18.26	25,875.20	37,980.80
Budget Manager	132		22.28	32.70	46,342.40	68,016.00
Building Inspector I	123		15.69	23.04	32,635.20	47,923.20
Building Inspector II	124		16.31	23.96	33,924.80	49,836.80
Building Official	135		25.05	36.77	52,104.00	76,481.60
Buyer	120		13.97	20.51	29,057.60	42,660.80
Chief Plant Operator	130		20.61	30.26	42,868.80	62,940.80
City Clerk	137		27.09	39.77	56,347.20	82,721.60
City Engineer	140		30.46	44.72	63,356.80	93,017.60
Clerical Assistant	111		9.87	14.46	20,529.60	30,076.80
Collections Supervisor(Head Cashier)	120	118	13.97	20.51	29,057.60	42,660.80
Communications Manager	135		25.05	36.77	52,104.00	76,481.60
Communications Tech I(Comm. Groundsman)	121	119	14.52	21.32	30,201.60	44,345.60
Communications Tech II(Comm. Lineman)	128	127	19.06	27.99	39,644.80	58,219.20
Communications Tech III(Sr. Comm. Tech)	129	127	19.82	29.10	41,225.60	60,528.00
Community Development Director	139		29.29	43.01	60,923.20	89,460.80
Community Redevelopment Coordinator	130		20.61	30.26	42,868.80	62,940.80
Contract Supervisor	133		23.17	34.01	48,193.60	70,740.80
Crew Leader	127		18.33	26.93	38,126.40	56,014.40
Customer Accounts Manager	132		22.28	32.70	46,342.40	68,016.00
Customer Accounts Supervisor	120		13.97	20.51	29,057.60	42,660.80
Customer Service Specialist	115		11.52	16.89	23,961.60	35,131.20
Database Administrator/GIS Manager	135		25.05	36.77	52,104.00	76,481.60
Deputy City Clerk I	120		13.97	20.51	29,057.60	42,660.80
Deputy City Clerk II	122		15.09	22.16	31,387.20	46,092.80
Deputy City Manager	144		35.60	52.31	74,048.00	108,804.80
Deputy Director of Environmental Services	137		27.09	39.77	56,347.20	82,721.60
Deputy Director of Public Works	137		27.09	39.77	56,347.20	82,721.60
Deputy Finance Director	139		29.29	43.01	60,923.20	89,460.80
Director of Electric	142		32.93	48.36	68,494.40	100,588.80
Director of Environmental Services	142		32.93	48.36	68,494.40	100,588.80
Director of Housing & Economic Development	137		27.09	39.77	56,347.20	82,721.60
Director of Recreation & Parks	140		30.46	44.72	63,356.80	93,017.60
Distribution Foreman	127		18.33	26.93	38,126.40	56,014.40
Distribution Technician	116		11.97	17.57	24,897.60	36,545.60
Electric Analyst	125		16.96	24.90	35,276.80	51,792.00
Electric Field Technician	128		19.06	27.99	39,644.80	58,219.20
Electric Line Crew Leader	133		23.17	34.01	48,193.60	70,740.80
Electric Lineman	131		21.43	31.46	44,574.40	65,436.80
Electric Operations Manager	137		27.09	39.77	56,347.20	82,721.60
Electric Service Planner	129		19.82	29.10	41,225.60	60,528.00
Electric Service Technician	132		22.28	32.70	46,342.40	68,016.00
Electric Systems Senior Operator	129		19.82	29.10	41,225.60	60,528.00
Electric Superintendent	137		27.09	39.77	56,347.20	82,721.60

2009-10 Paygrades (cont.)

Electric Systems Dispatch Supervisor	131	127	21.43	31.46	44,574.40	65,436.80
Electric Systems Dispatcher	127	125	18.33	26.93	38,126.40	56,014.40
Emergency Services Dispatch Manager	124		16.31	23.96	33,924.80	49,836.80
Emergency Services Dispatcher I	117		12.44	18.26	25,875.20	37,980.80
Emergency Services Dispatcher II	118		12.93	18.98	26,894.40	39,478.40
Emergency Services Dispatcher III	120		13.97	20.51	29,057.60	42,660.80
Electric Technician I	118		12.93	18.98	26,894.40	39,478.40
ElectricTechnician II	120		13.97	20.51	29,057.60	42,660.80
Executive Assistant/Administrative Aide I	122		15.09	22.16	31,387.20	46,092.80
Executive Assistant/Administrative Aide II	124		16.31	23.96	33,924.80	49,836.80
Facilities Maintenance Manager	130		20.61	30.26	42,868.80	62,940.80
Facilities Manager	118		12.93	18.98	26,894.40	39,478.40
Finance Director	142		32.93	48.36	68,494.40	100,588.80
Financial Reporting Manager	135		25.05	36.77	52,104.00	76,481.60
Fire Battalion Chief *	532		17.90	26.27	52,124.80	76,498.24
Fire Chief	140		30.46	44.72	63,356.80	93,017.60
Fire Lieutenant *	529		16.45	23.91	47,902.40	69,625.92
Fire Lieutenant/Inspector II	528		22.29	32.73	46,363.20	68,078.40
Fire Lieutenant/Inspector II/Paramedic	527		24.70	35.14	51,376.00	73,091.20
Fire Lieutenant/Paramedic *	530		18.24	25.69	53,114.88	74,809.28
Firefighter *	520		11.75	16.98	34,216.00	49,445.76
Firefighter Eng/Paramedic *	526		15.42	21.53	44,903.04	62,695.36
Firefighter Intern*	402		9.43	14.29	27,460.16	41,612.48
Firefighter/Engineer *	524		13.63	19.75	39,690.56	57,512.00
Firefighter/Paramedic *	522		13.54	18.77	39,428.48	54,658.24
Fleet Manager	130		20.61	30.26	42,868.80	62,940.80
Gas Director	139		29.29	43.01	60,923.20	89,460.80
Gas Engineer	135		25.05	36.77	52,104.00	76,481.60
Gas Distribution Coordinator	120		13.97	20.51	29,057.60	42,660.80
Gas Maintenance Foreman	127		18.33	26.93	38,126.40	56,014.40
Gas Maintenance Tech	118		12.93	18.98	26,894.40	39,478.40
Gas Service Technician	118		12.93	18.98	26,894.40	39,478.40
GIS Coordinator	128		19.06	27.99	39,644.80	58,219.20
GIS Specialist I	118		12.93	18.98	26,894.40	39,478.40
GIS Specialist II	120		13.97	20.51	29,057.60	42,660.80
GIS Specialist III	123		15.69	23.04	32,635.20	47,923.20
Groundsman	114		11.08	16.25	23,046.40	33,800.00
Heavy Equipment Operator	117		12.44	18.26	25,875.20	37,980.80
Housing Manager	130		20.61	30.26	42,868.80	62,940.80
Human Resources Analyst	119		13.44	19.73	27,955.20	41,038.40
Human Resources/Safety Director	140		30.46	44.72	63,356.80	93,017.60
Industrial Waste Monitoring (IWM) Technician	117		12.44	18.26	25,875.20	37,980.80
Information Technology Director	139		29.29	43.01	60,923.20	89,460.80
Internet Programmer	130		20.61	30.26	42,868.80	62,940.80
Industrial Pretreatment Inspector	121		14.52	21.32	30,201.60	44,345.60
Laboratory Manager	130	125	20.61	30.26	42,868.80	62,940.80
Lead Plant Operator	127		18.33	26.93	38,126.40	56,014.40
Librarian	120		13.97	20.51	29,057.60	42,660.80
Librarian Youth Services	122		15.09	22.16	31,387.20	46,092.80
Library Assistant	109		9.14	13.38	19,011.20	27,830.40
Library Circulation Supervisor	122		15.09	22.16	31,387.20	46,092.80
Library Director	139		29.29	43.01	60,923.20	89,460.80
Library Page	105		7.83	11.46	16,286.40	23,836.80
Library Page Temp	105		7.83	11.46	16,286.40	23,836.80
Library Technical Services Coordinator	124		16.31	23.96	33,924.80	49,836.80
Lift Station Mechanic	117		12.44	18.26	25,875.20	37,980.80
Maintenance Manager	135		25.05	36.77	52,104.00	76,481.60
Maintenance Supervisor	130		20.61	30.26	42,868.80	62,940.80
Maintenance Worker I	111		9.87	14.46	20,529.60	30,076.80
Maintenance Worker II	113		10.66	15.63	22,172.80	32,510.40
Maintenance Worker II, Hydrant Crew	113		10.66	15.63	22,172.80	32,510.40
Mechanic I	117		12.44	18.26	25,875.20	37,980.80
Mechanic II	119		13.44	19.73	27,955.20	41,038.40
Meter Reader	112		10.26	15.03	21,340.80	31,262.40

2009-10 Paygrades (cont.)

Meter Reader Supervisor	121	14.52	21.32	30,201.60	44,345.60
Meter Supervisor	133	23.17	34.01	48,193.60	70,740.80
Meter Technician	122	15.09	22.16	31,387.20	46,092.80
Mobile Equipment Operator I	113	10.66	15.63	22,172.80	32,510.40
Mobile Equipment Operator II	115	11.52	16.89	23,961.60	35,131.20
Network LAN/WAN Administrator	135	25.05	36.77	52,104.00	76,481.60
Network Technician I	123	15.69	23.04	32,635.20	47,923.20
Network Technician II	127	18.33	26.93	38,126.40	56,014.40
Nursery Technician	117	12.44	18.26	25,875.20	37,980.80
Office Specialist	114	11.08	16.25	23,046.40	33,800.00
Operations Supervisor	130	20.61	30.26	42,868.80	62,940.80
Payroll Administrator	122	15.09	22.16	31,387.20	46,092.80
Planner	126	17.63	25.89	36,670.40	53,851.20
Plans Examiner I	127	18.33	26.93	38,126.40	56,014.40
Plans Examiner II	129	19.82	29.10	41,225.60	60,528.00
Plant Manager	137	27.09	39.77	56,347.20	82,721.60
Plant Mechanic	114	11.08	16.25	23,046.40	33,800.00
Police Captain	134	24.09	35.36	50,107.20	73,548.80
Police Chief	142	32.93	48.36	68,494.40	100,588.80
Police Corporal **	304	18.33	26.93	40,509.30	59,515.30
Police Detective **	300	15.69	23.04	34,674.90	50,918.40
Police Detective Corporal **	304	18.33	26.93	40,509.30	59,515.30
Police Detective Sergeant **	306	19.06	27.99	42,122.60	61,857.90
Police Interns	403	14.95	15.69	31,096.00	32,635.20
Police Lieutenant **	308	20.61	30.26	45,548.10	66,874.60
Police Major	135	25.05	36.77	52,104.00	76,481.60
Police Officer **	300	15.69	23.04	34,674.90	50,918.40
Police Reserve Officer	999	7.25		15,080.00	
Police Sergeant **	306	19.06	27.99	42,122.60	61,857.90
Project Manager II	130	20.61	30.26	42,868.80	62,940.80
Project Manager I	127	18.33	26.93	38,126.40	56,014.40
Purchasing Manager	135	25.05	36.77	52,104.00	76,481.60
Records Supervisor	120	13.97	20.51	29,057.60	42,660.80
Receptionist	111	9.87	14.46	20,529.60	30,076.80
Recreation Specialist	115	11.52	16.89	23,961.60	35,131.20
Risk Manager	130	20.61	30.26	42,868.80	62,940.80
School Crossing Guard	999	7.25		15,080.00	
Senior Detective **	302	16.96	24.90	37,481.60	55,029.00
Senior Planner	130	20.61	30.26	42,868.80	62,940.80
Senior Police Officer **	302	16.96	24.90	37,481.60	55,029.00
Senior Systems Analyst	135	25.05	36.77	52,104.00	76,481.60
Shop Supervisor	124	16.31	23.96	33,924.80	49,836.80
Solid Waste Manager	130	20.61	30.26	42,868.80	62,940.80
Solid Waste Operator I	113	10.66	15.63	22,172.80	32,510.40
Solid Waste Operator II	115	11.52	16.89	23,961.60	35,131.20
Solid Waste Operator III	117	12.44	18.26	25,875.20	37,980.80
Solid Waste Operator IV	119	13.44	19.73	27,955.20	41,038.40
Solid Waste Supervisor	127	18.33	26.93	38,126.40	56,014.40
Street Sign Tech	117	12.44	18.26	25,875.20	37,980.80
Street Supervisor	123	15.69	23.04	32,635.20	47,923.20
Substation Communications Technician I	122	15.09	22.16	31,387.20	46,092.80
Substation Communications Technician II	129	19.82	29.10	41,225.60	60,528.00
Surge Suppression Technician	117	12.44	18.26	25,875.20	37,980.80
Surveying Technician	125	16.96	24.90	35,276.80	51,792.00
Trades Technician	117	12.44	18.26	25,875.20	37,980.80
Utility Inspector	118	12.93	18.98	26,894.40	39,478.40
Utility Locator	115	11.52	16.89	23,961.60	35,131.20
Utility Service Technician	115	11.52	16.89	23,961.60	35,131.20
Warehouse Specialist	114	11.08	16.25	23,046.40	33,800.00
Warehouse Supervisor	120	13.97	20.51	29,057.60	42,660.80
Wastewater Mechanic	118	12.93	18.98	26,894.40	39,478.40
Wastewater Operator A	124	16.31	23.96	33,924.80	49,836.80
Wastewater Operator Apprentice	116	11.97	17.57	24,897.60	36,545.60
Wastewater Operator B	121	14.52	21.32	30,201.60	44,345.60

2009-10 Paygrades (cont.)

Wastewater Operator C	119	13.44	19.73	27,955.20	41,038.40
Wastewater/Water Dual Operator A	128	19.06	27.99	39,644.80	58,219.20
Wastewater/Water Dual Operator A/B	126	17.63	25.89	36,670.40	53,851.20
Wastewater/Water Dual Operator B	125	16.96	24.90	35,276.80	51,792.00
Wastewater/Water Dual Operator B/C	123	15.69	23.04	32,635.20	47,923.20
Wastewater/Water Dual Operator C	120	13.97	20.51	29,057.60	42,660.80
Water Operator A	124	16.31	23.96	33,924.80	49,836.80
Water Operator Apprentice	116	11.97	17.57	24,897.60	36,545.60
Water Operator B	121	14.52	21.32	30,201.60	44,345.60
Water Operator B/Cross Connection	121	14.52	21.32	30,201.60	44,345.60
Water Operator C	119	13.44	19.73	27,955.20	41,038.40

* 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.

updated 12/21/09

2009-10 Part Time Staff Rates

Title	Pay Grade	Rate Per Game	Rate Per Hour
Official 1	260	18.00	N/A
Adult Volleyball Referee			
Youth Basketball Referee			
Adult Soccer Referee			
Youth Soccer Referee			
Adult Softball Umpire			
Official 2	264	20.00	N/A
Youth Football Referee			
Adult Football Referee			
Official 3	267	27.00	N/A
Cap Baseball/Softball Umpire			
Minors Baseball Umpire			
Little Miss Softball Umpire			
Jr. Miss Softball Umpire			
Official 4	261	36.00	N/A
Majors Baseball Umpire			
Sr. Miss Softball Umpire			
Prep Softball Umpire			
Adult Basketball Referee			
Official 5	268	45.00	N/A
Babe Ruth Baseball Umpire			
Scorekeeper	263	N/A	9.00
Youth & Adult Football Scorekeeper			
Youth & Adult Basketball Scorekeeper			
Youth Baseball Scorekeeper			
Youth & Adult Softball Scorekeeper			
Youth & Adult Volleyball Scorekeeper			
Start Smart Instructors			

2009-10 Paygrades (cont.)

2009-10 Part Time Staff Rates (cont.)

Football Chain Gang	266	N/A	7.25
Day Camp Staff			
Director	285	N/A	15.00
Assistant director	286	N/A	12.00
Counselors	284	N/A	9.00
Pool Staff			
Manager	250	N/A	10.50
Lifeguard	253	N/A	7.50
Lifeguar-Head	255	N/A	9.25
Water Safety Instructor	252	N/A	8.25
Lightning Summer Help Temp	999	N/A	7.50
Summer Help	999	N/A	7.50
College Help	999	N/A	9.00
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.

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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, includes buy back and final pay out
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 - Norrell, Interim, tennis and swimming instructors
1410 Overtime pay - wages paid for overtime worked
1510 Special pay - incentive pay, retired commissioner
1530 Bonuses - Christmas bonus pay

Fringes (2XXX)

2110 FICA - employer portion of social security and Medicare taxes
2210 Retirement - City's contribution to the appropriate pension plan
2310 Health insurance - City's portion of health insurance premium
2320 Life insurance - premiums the City pays for employee life insurance policy
2410 Workers' compensation - payments to workers' compensation fund

OPERATING EXPENSES

Professional and Contractual Services (3XXX)

3110 Professional services - architects, appraisals, attorneys, bond rating companies, veterinarians
3111 Medical services - Hepatitis B shots, random drug testing.
3112 Pre-employment physical and psychological testing.
3130 Engineering services
3410 Contract services - custodial, janitorial, cleaning contracts with outside agents, not maintenance contracts or vehicle and equipment repairs

Other Operating Expenses (4XXX)

4010 Travel - hotel, meals, tolls, parking, and incidental travel expenses
4110 Communication - only telephone, cellular and mobile phones, pagers
4150 Fiber optic communication - charges for using the fiber - communications fund
4210 Postage - freight, postage
4310 Utilities - electric, gas, water, wastewater, Solid Waste, stormwater expenses
4410 Rentals - lease or rent equipment or vehicles
4510 Insurance

All service contracts are included in this area:

4610 Repairs/Maintenance-vehicles and heavy equipment - trucks, cars, big tractors, pay loaders, backhoes, parts purchased to do repairs or maintenance later
4611 Repairs/Maintenance-fleet services charges
4612 Repairs/Maintenance-machinery and equipment - pumps, generators, saws, mowers, trailers, cameras, radar equipment, calibration of scales, video equipment
4620 Repairs/Maintenance-buildings - air conditioners, roof repairs, automatic doors, paint, carpet cleaning, pest control
4625 Repairs/Maintenance-other than buildings (OTB) - fences, sprinklers (irrigation), parking lots, land-scaping, sidewalks, curbs, docks, athletic fields, lighting systems, storm drains

4630 Repairs/Maintenance-communication equipment - radio, phones, pagers
4631 Repairs/Maintenance-paid to MIS department for computer equipment - lap tops, printers, monitors, CPU's, CD towers, UPS (uninterrupted power sources)
4633 Repairs/Maintenance-outside software maintenance contracts
4670 Repairs/Maintenance-office equipment - copiers, fax, inspection of fire extinguishers
4710 Printing and binding - services contracted with outside vendor, such as Ford Press and PRIDE
4810 Promotional activities - do not include legal ads
4911 Advertising - other ads for City business, meetings, bids, legal ads
4920 Other current charges - permits to outside agencies, any other obligation not otherwise classified

Material and Supplies (5XXX)
5110 Office supplies - paper, forms, charts, maps, etc.
5180 Minor furniture and equipment - items less than $1,000 (over $1,000-see 6410), tools, sirens, strobe lights, fire extinguishers, storage cabinets, lockers, chairs, tables
5210 Operating supplies - consumed in the conduct of operations, computer software, construction materials and supplies, saw blades, chemicals, oxygen, oil, lubricants, and film development
5215 Uniforms and shoes - for employees, City's portion of shoe allowance, personal OSHA safety equipment
5230 Fuel purchases - diesel, unleaded, compressed natural gas for vehicles
5410 Publications and membership
5440 Education - expenses exclusively related to education funding agreement, must be approved by Human Resources
5450 Training - seminar and registration expense, video and audio training tapes
5910 Depreciation expense

CAPITAL OUTLAY
Capital (6XXX)
6110 Land - acquisition cost, easement, right-of-way
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 field
6410 Machinery and equipment - purchase of an item over $1,000 (parts under $1,000-see 5180), vehicles, office furniture and equipment, transportation equipment, other machinery and equipment

OTHER EXPENSES
Debt Service (7XXX)

Grants and Aids (8XXX)

Other Uses (9XXX)

GLOSSARY OF ACRONYMS

ALS	Advanced Life Support
AMR	Automated T-Meter Reader
AutoCAD	Computer Aided Drafting
AWWA	American Water Works Association
CDBG	Community Development Block Grant
CDC	Community Development Corporation
CHCRA	Carver Heights Community Redevelopment Agency
CRA	Community Redevelopment Agency
C.U.R.E.	Citizens Utility Relief Effort
D.A.R.E.	Drug Abuse Resistance Education
DCA	Department of Community Affairs
DRC	Department Review Committee
ESL	English as a Second Language
EPA	Environmental Protection Agency
ERP	Enforcement Response Plan
FAA	Federal Aviation Administration
FCCMA	Florida City/County Managers Association
FDEP	Florida Department of Environmental Protection
FDOT	Florida Department of Transportation
FGT	Florida Gas Transmission
FGU	Florida Gas Utility
FMPA	Florida Municipal Power Agency
FSAWWA	Florida Section American Water Works Association
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographical Information System
GLCRA	Greater Leesburg Community Redevelopment Agency
GPS	Global Positioning Satellite
ICMA	International City Management Association
ILS	Instrument Landing System
ISO	Insurance Services Office
IU	Industrial User
IPP	Industrial Pretreatment Program
JAD	Joint Application Development
MADDADS	Men Against Destruction-Defending Against Drugs and Social-disorder
MGD	Million Gallons per Day
NFPA	National Fire Protection Association
NPDES	National Pollution Discharge Elimination System
NYSCA	National Youth Sports Coaches Association
PAYS	Parents Association for Youth Sports
PSC	Public Service Commission
SCADA	Supervisory Control and Data Acquisition
SERT	Special Emergency Operations Team
SRO	School Resource Officer
SSES	Sewer System Evaluation Study
T.A.C.C.	Targeting Areas of Citizens' Concerns

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 $1,000 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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