



# City of Leesburg Annual Budget Fiscal Year 2008-09



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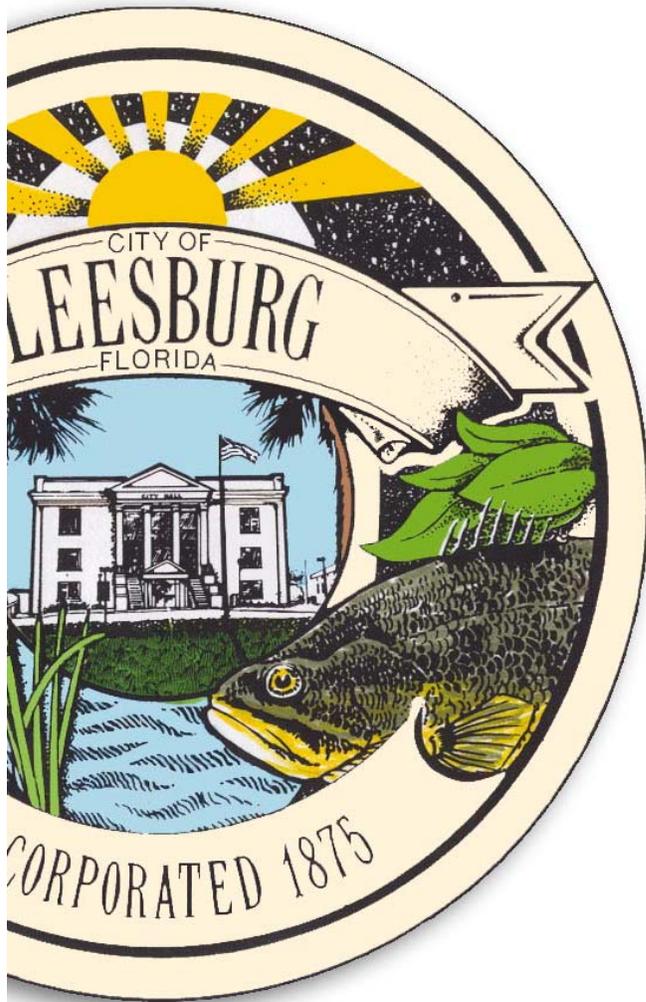
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# CITY OF LEESBURG ANNUAL BUDGET

Fiscal Year 2008-09



JOHN CHRISTIAN  
Mayor  
Seat 2, District 2

SANNA HENDERSON  
Seat 1, District 1

BILL POLK  
Seat 4, At-Large

LEWIS PUCKETT  
Seat 3, District 3

DAVID KNOWLES  
Seat 5, At-Large

JAY M. EVANS  
City Manager

ED SMYTH  
Deputy City Manager

JERRY BOOP, CPA, CGFO  
Finance Director

BRANDY MCDANIEL  
Budget Manager

FRED MORRISON  
City Attorney  
McLin & Burns

BETTY RICHARDSON  
City Clerk

STAN CARTER  
Information  
Technology Director

DENNIS SARGENT  
Fire Chief

BILL WILEY  
Community  
Development Director

PAUL KALV  
Electric Director

JACK ROGERS  
Gas Director

RAY SHARP  
Environmental Services/  
Public Works Director

JAKKI CUNNINGHAM PERRY  
Human Resources Director

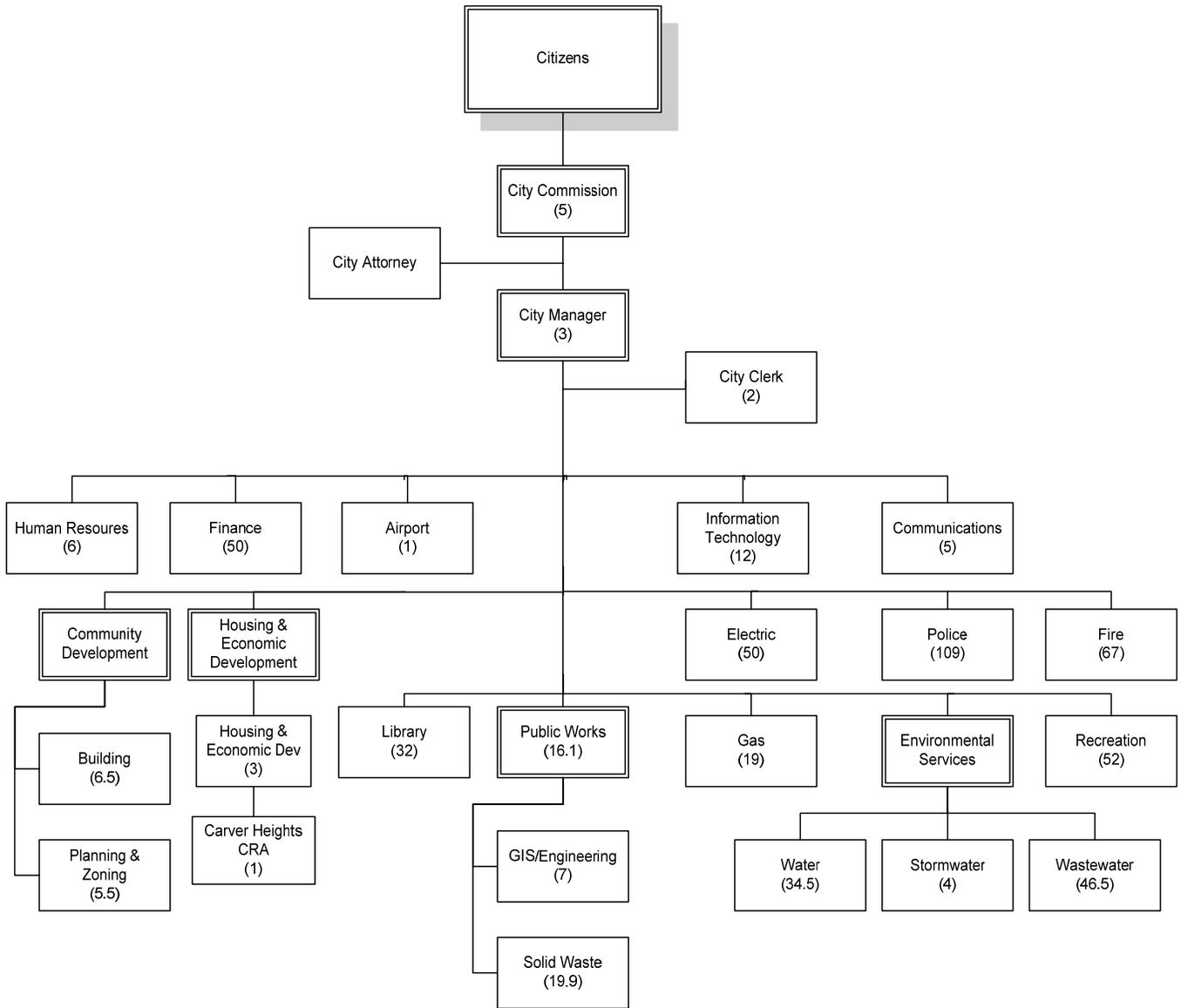
WILLIAM CHRISMAN  
Police Chief

KEN THOMAS  
Economic Development Director

BARBARA J. MORSE  
Library Director

BRUCE ERICSON, CPRP  
Director of Recreation & Parks

# ORGANIZATION CHART



• NUMBERS REFLECT FULL TIME EQUIVALENT EMPLOYEES IN RESPECTIVE DEPARTMENTS



# 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

This letter transmits to you the fiscal year 2008–09 adopted budget. We hope you will find this balanced budget in the amount of \$160,513,545 addresses the challenges presented by a variety of fiscal constraints encountered this year. This budget incorporates the necessary changes due to Amendment one and the effects of the current economy while attempting to maintain the service levels and high program standards of our City. In addition, this budget reflects the adoption of the current year proposed millage rate of 4.3179 mills which is not considered by the new State standards to be an increase in property tax. Although the millage rate is slightly higher than the adopted rate of the previous fiscal year, 4.31 mills, Ad Valorem revenues are approximately \$150,000 lower due to the change in the homestead exemption from \$25,000 to \$50,000.

Similar to last year, this year’s proposed budget expenditures demonstrate a conservative approach to the delivery of services and programs. The tax reform measures and declining economy have required that we employ an austere methodology to the preparation of this budget. This technique has given much greater scrutiny to every dollar that the City spends, and has resulted in significant reductions. General Fund expenditures have been reduced by \$1,392,303 or 5.3% from the previous fiscal year. This in addition to the 10.13% decrease in 2007–08. The budget document presented here includes changes in the library operating hours, employee benefits and insurance, take-home vehicle reimbursements and closing the Venetian Gardens pool thru the winter.

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

In previous years, increases in operating expenses were typically associated with changes in compensation, benefits, and staffing levels; however increases in this year’s budget are directly attributable to the increases in the cost of departmental utilities, fuel, natural gas and purchased power. Another notable aspect of this proposal is that our City–provided health care coverage to employees has changed to reflect a \$15 biweekly increase in contributions from the employee. In an attempt to mitigate the increasing costs of funding the General Employees Pension Plan, the City has “frozen” that plan and

will reduce the required City contribution from 12% to 4.2%. In lieu of additional years of service in the pension plan, the City will be making a 6% contribution to an ICMA 401(a) plan for each employee.

Growth in Leesburg has retreated from the peak experienced in 2005–06. The overall upward trend is expected to resume once the economy recovers due to the declining inventory of available land in West Orange and South Lake Counties. Our ability to meet the demands of this additional growth will likely require one or more bond issuances over the next five years to cover utility expansion. Also, periodic analysis of the City’s impact fees, such as undertaken in 2007, will help ensure that we “pay as we grow.”

Although we have attempted to address as many of your program priorities as possible, this is an austere budget, and there are certainly unfunded needs that are not included. There are also certain facts and circumstances that warrant your consideration as you review this document:

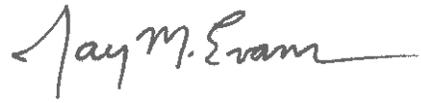
- Ad Valorem Revenues reflect the City’s proposed 4.3179 mills
- Police, Fire and Recreation impact fees budgets employ a conservative approach where appropriations will not exceed available fund balance
- City contribution for Police and Fire Pension lines includes additional funding of \$253,448 and \$810,217 respectively; however, the actual amount needed is subject to final actuarial experience
- Civic funding totaling \$180,000 has been included in the Gas utility budget; this is a reduction of 10% from FY 2007–08
- Communications are now included in the cost allocation and are contributing \$50,000 to the General Fund 2008–09 budget
- Some activities have been reduced or eliminated to cut costs: any travel and training not necessary to maintain certifications, fleet replacement program (eliminated 40 vehicles and 30 pieces of equipment), merit increases, Christmas bonuses, fishing tournaments, educational reimbursement program, CPM program, and vehicle allowances (reduced)
- The above cuts are in addition to the greatly reduced Capital Improvement Program
- The following positions were adjusted by fund:

Fund	Department	Position Title	Change
<b>Carver Heights CRA</b>		Community Redevelopment Coordinator	<u>42,987</u>
		<b>Total Carver Heights CRA Addition</b>	<b>42,987</b>
<b>Building Permits</b>		Office Specialist	(32,213)
		Housing Inspector	(35,399)
		Plans Examiner II	<u>(58,372)</u>
		<b>Total Building Permits Reduction</b>	<b>(125,984)</b>

<b>Fund</b>	<b>Department</b>	<b>Position Title</b>	<b>Change</b>
<b>General Fund</b>	Executive	Executive Admin Aide II	(64,539)
	Finance– Accounting	Executive Admin Aide I	(43,636)
	Finance– Accounting	Financial Accounting Admin	(101,257)
	Finance– Customer Service	Key Accounts Coordinator	(56,483)
	Finance– Customer Service	Accounting Specialist II	(45,828)
	Information Technology	Help Desk Administrator	(75,619)
	GIS	Assistant City Engineer	(70,340)
	GIS	Survey Technician	(47,622)
	GIS	GIS Specialist III (2)	(129,392)
	GIS	GIS Specialist I	(45,433)
	Police	Deputy Police Chief	(111,673)
	Police	Office Specialist	(38,646)
	Police	Police Officers (2)	(101,922)
	Police	Animal Control Officer	(24,486)
	Fire	Division Chief (2)	(194,986)
	Public Works	City Engineer	(85,531)
	Planning & Zoning	Planning & Zoning Manager	(95,727)
	Planning & Zoning	Planner I	(54,362)
	Planning & Zoning	Senior Planner	(73,541)
	Economic Development	Neighborhood Coordinator	(37,739)
Library	Reduction in hours (4)	(97,367)	
Recreation– Admin	Museum Curator	(57,339)	
Recreation– Admin	Recreation Specialist	(33,611)	
Recreation– Parks	Maintenance Worker I (3)	<u>(88,197)</u>	
	<b>Total General Fund Reduction</b>	<b>(1,775,276)</b>	
<b>Electric</b>	Distribution	Contract Supervisor	(95,500)
	Distribution	Field Engineer	<u>(41,334)</u>
		<b>Total Electric Reduction</b>	<b>(136,834)</b>
<b>Gas</b>	Distribution	Mobile Equipment Operator II	(27,183)
	Distribution	AMR Technician	<u>(37,273)</u>
		<b>Total Gas Reduction</b>	<b>(64,456)</b>

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,

A handwritten signature in black ink that reads "Jay M. Evans". The signature is written in a cursive style with a long horizontal stroke at the end.

Jay M. Evans  
City Manager

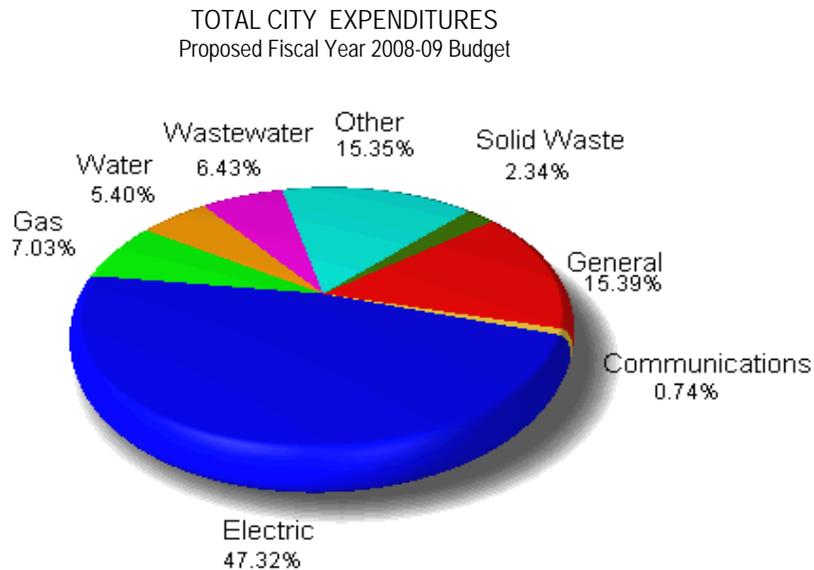
A handwritten signature in black ink that reads "Jerry Boop". The signature is written in a cursive style with a long horizontal stroke at the end.

Jerry Boop  
Finance Director

## Executive Summary

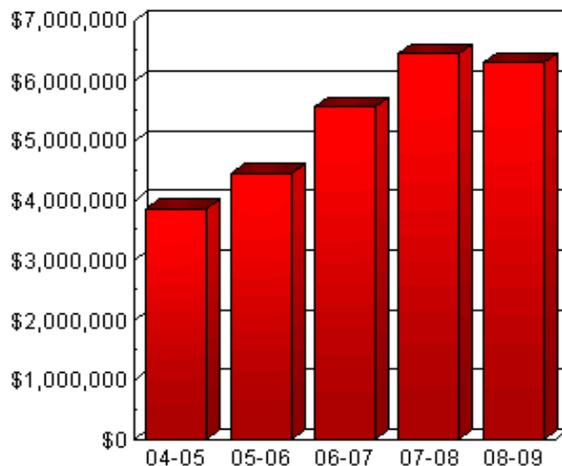
The City of Leesburg's Fiscal Year 2008-09 combined budget includes revenues and expenditures totaling \$160,513,545. This represents an increase of \$6,727,439 over the previous fiscal year budget of \$153,786,106. Utility budgets have been prepared without any appropriation of reserves in any department.

## Executive Summary



**Millage Rate** – The 2007-08 approved millage rate of 4.31 mills was adjusted downward to 4.25 mills in October of 2007. The adjustment was statutorily required as the final property valuation exceeded the preliminary valuation by more than 1%. The change did not affect the expected revenue as the adjustment was to provide the same amount of revenue from the higher property values. The 2008-09 millage will increase to 4.3179 mills from the adopted rate of the previous fiscal year of 4.31 mills. However, due to the increase in the homestead exemption from \$25,000 to \$50,000 the City realized a reduction in Ad Valorem revenue of \$141,856 from the previous fiscal year. This year's increase in millage rate is not considered a tax increase as it has been adjusted for growth in per capita income.

AD VALOREM REVENUES FOR THE  
LAST 5 YEARS



## Executive Summary

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

Fund	Taxable Value		TIF Revenue		Other Agency Revenue	
	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09
GLCRA	\$152,548,306	\$156,503,722	\$269,381	\$286,099	\$340,057	\$353,107
CHCRA	\$ 89,614,310	\$96,923,829	\$129,526	\$159,747	\$163,509	\$197,160
441/27CRA	\$482,130,253	\$484,296,680	\$531,774	\$541,635	\$671,294	\$668,492

**Utility Services Tax** - Budgeted revenue for the Utility Service Tax totals \$3,138,000. This is a decrease from the prior year budget of \$3,192,014 by \$54,014 or 1.7%.

**Communications Service Tax** – Based on estimated taxable sales of \$21,150,968, the City expects to realize \$1,050,000 which is a 5.22% levy on telecommunications services. This represents a decrease of \$55,147 below the previous fiscal year of \$1,105,147, which has been adjusted to 95% of expected collections.

**Business Tax** – Business taxes are projected to decrease by \$12,500 which is primarily based on the economy.

**Permit Revenues**– Permit revenues are projected to decrease by \$122,000 from the previous fiscal year which represents the continued slowdown in the building industry.

**Intergovernmental Revenues** – Airport capital improvements are dependent upon Federal and State grants. The proposed budget includes \$3,627,361 for runway extensions and overlays. 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 \$376,731, funding from the Lake Sumter EMS for costs associated with Advanced Life Support (ALS) service provided by the Fire department \$169,000 and funding from the SAFER grant, for additional Fire personnel, totaling \$183,500.

**Charges for Services** – Projected revenue in the Electric utility is 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.

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

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.

The Stormwater rate remains unchanged in fiscal year 2008-09.

**Miscellaneous Revenues** – Rental and lease revenues, primarily associated with the operation of the Leesburg Regional Airport, are expected to decrease by \$122,471 over the previous fiscal year. The decrease is primarily attributable to rental property that has been difficult to market.

Interest revenues, which are driven by rates and available cash to invest, have decreased by more than 50%. The decrease is primarily attributable to rates. The following table illustrates actual investment income through 2007-08 with budgeted income reflected in 2008-09.

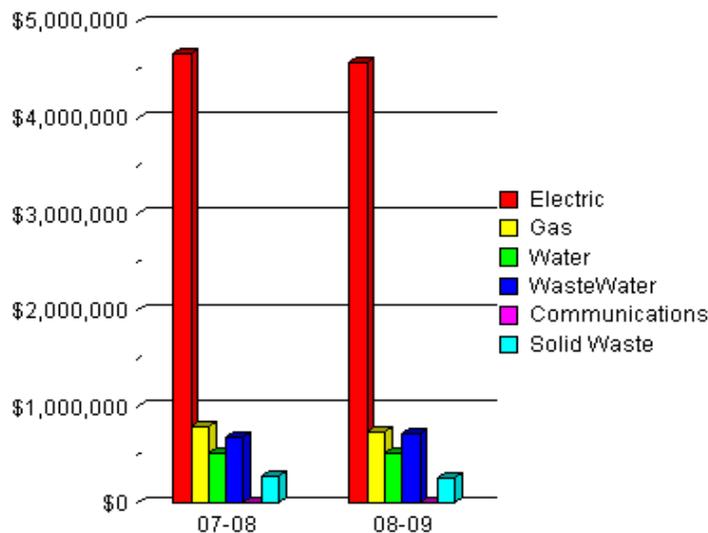
	<u>Operating Interest</u>	<u>Capital Interest</u>	<u>Total</u>
2006-07	\$1,454,406	\$200,658	\$1,655,064
2007-08	\$905,254	\$855,752	\$1,761,006
2008-09	\$440,587	\$400,000	\$840,587

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

Fund	2007-08		2008-09	
	Percent	Amount	Percent	Amount
Electric	7.75%	\$ 4,661,334	7.75%	\$ 4,578,315
Gas	7.75%	786,735	7.75%	745,308
Water	7.75%	560,466	7.75%	520,442
Wastewater	7.25%	682,516	7.25%	719,642
Communications	7.25%	-0-	7.25%	-0-
Solid Waste	7.25%	268,250	7.25%	250,000
TOTAL		<u>\$6,959,301</u>		<u>\$ 6,813,707</u>

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 decrease from \$1,601,604 to \$1,433,724 or 10.5%.

INTERFUND TRANSFERS TO THE GENERAL FUND



# Executive Summary

Finally, the transfer from the Greater Leesburg Community Redevelopment Agency Fund of \$242,325 to the General Fund represents repayment of the interfund loan.

**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	Projected Reserves
Electric	\$ 75,953,133	(\$54,794,542)	\$4,578,315	\$1,088,352	\$26,825,258	\$8,819,263
Gas	\$11,282,790	(\$5,808,010)	\$745,308	\$111,903	\$6,331,991	\$1,561,312

### Projected Fund Balance

Fund	Budget	Percent	Requirement	Projected 09/30/08	Increase/ (Decrease)	Projected 09/30/09
General Fund	\$24,706,041	20%	\$4,941,208	\$4,300,000	\$741,208	\$5,041,208
Water	8,666,537	25%	2,166,634	3,200,000	200,000	3,400,000
Wastewater	10,326,096	25%	2,581,524	2,200,000	381,524	2,581,524
Communications	1,184,221	25%	296,055	480,000	20,000	500,000
Solid Waste	3,749,246	25%	937,311	400,000	300,000	700,000

**Positions** – Budgeted positions include both full and part time positions. The total position count decreased from the previous fiscal year of 627, to 557. 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 include FICA and Medicare, retirement, insurance, workers compensation, deferred compensation and wellness

Overall, salaries and wages in fiscal year 2008-09 decreased \$1,522,912 from \$23,852,796 in fiscal year 2007-08 to \$22,329,884 or 6.4%. Other salaries decreased by \$109,201 from \$1,485,907 to 1,376,706 or 7.4%. Fringe benefit costs are projected to decrease \$795,704 from \$9,200,156 to \$8,404,452 or 8.6%. Items included in the current fringe benefits package are:

- The City contributes to the general employees retirement plan and the new defined contribution 401a plan a total of 4.2% and 6.0% of eligible payroll respectively. City contributions for the municipal police and fireman’s plans total 7.48% and 24.02% of eligible payroll respectively. Based on current actuarial projections, this level of contributions is expected to adequately fund the plan.

- 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 \$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 \$3,000,000 by September 30, 2009.
- 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 must use at least one week's PTO time in order to be allowed to cash in a week. The proposed budget includes an appropriation of \$100,000 for this purpose in the executive budget.

**Operating Expenses** – Overall, this category increased by \$12,452,277 or 13.6%. The most significant increases occurred with the cost of purchased power totaling \$12,032,096.

The fleet services division charges every department a lease fee to purchase vehicle and equipment replacements. The purchases are recorded in capital outlay of the fleet budget. The internal fleet lease line item 44-15 increased from \$2,153,310 to \$2,298,523 an increase of \$145,213. Maintenance fees for vehicles which are also charged to each department decreased by \$125,340.

Utilities across all funds are projected to increase from \$3,647,648 to \$4,068,119 an increase of \$420,471 or 11.5%. Another item to note is the cost of insurance which is projected to decrease from \$861,661 to \$751,173 a decrease of \$110,488 or 12.8%. Fuel costs are expected to remain relatively flat due to the reduction of vehicles and the use of more energy efficient equipment.

To continue our efforts to make the communications utility a financially independent enterprise, transfers to the General Fund have been suspended for fiscal year 2008-09. 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 for the services provided of the utility funds. This amount decreased by \$1,167,472 or 16.1%. The decrease is directly attributable to cost cutting measures in General Fund activities related to amendment 1 and the downturn in the economy.

Finally, the budget also includes depreciation expense of \$4,780,000 which is an increase of \$646,315 over the \$4,133,685 for fiscal year 2007-08.

**Capital Projects** – The 2008-09 budget includes capital projects from the proposed 10-year capital improvement plan. Grant revenues of \$3,910,203 account for 35% of the \$11,163,259 capital improvement program for fiscal year 2008-09.

# Executive Summary

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

Fund	Amount
General	\$1,615,960
Stormwater	640,000
Capital Projects	4,446,870
Gas	1,154,505
Water	162,224
Wastewater	400,000
Communications	190,000
Solid Waste	175,000
Carver Heights CRA	1,635,700
Hwy 27/441 CRA	<u>743,000</u>
Total	\$11,163,259

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 \$1,580,679 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. Debt service expenditures increased. The following table reflects the changes by fund:

Fund	Type	Final Payment	2007-08	2008-09
GLCRA	Mortgage	2014	\$ 24,048	\$ 24,048
Capital Improvement	1999/ 2004 Bonds	2029/ 2034	1,625,700	1,622,816
Electric	2004/ 2007 Bonds	2034/ 2037	2,466,030	2,741,421
Gas	2004/ 2007 Bonds	2034/ 2037	388,146	423,831
Water	2004/ 2007 Bonds	2034/ 2037	1,355,923	1,560,261
Wastewater	2004/ 2007 Bonds	2034/ 2037	1,758,192	1,833,331
Communications	FMPA Loan	2019	105,396	104,230
Kristen Street	BAN		220,000	240,000
TOTAL			<u>\$7,943,435</u>	<u>\$8,549,938</u>

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 August and September in the City Commission Room. The Commission established the maximum millage rate for fiscal year 2008-09 at the July 28<sup>th</sup> regular Commission meeting. The first public hearing to consider adoption of the budget was held September 11<sup>th</sup>. The public hearing to consider final adoption of the budget was held Monday, September 22<sup>th</sup> at the regular City Commission meeting.

**Distinguished Budget Presentation Award** – The Government Finance Officers Association of the United States and Canada (GFOA), through the Distinguished Budget Presentation Awards Program, recognizes exemplary budget documents. Entities submit their operating budget for review, which is evaluated using a comprehensive checklist. On May 8, 2008, the GFOA awarded the City of Leesburg the Distinguished Budget Presentation Award for the fiscal year 2007-08 budget, which is the 10<sup>th</sup> consecutive year (fiscal years 1999-2008). 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, Jennifer Fort, and Brandy McDaniel who prepared the document and the entire accounting division for their assistance. Special thanks needs to be extended to Jay Evans and Ed Smyth for their oversight throughout the entire budget process.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Leesburg  
Florida**

For the Fiscal Year Beginning

**October 1, 2007**

*Charles S. Cox*

President

*Jeffrey R. Egan*

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, 2007. 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 ten consecutive years (fiscal year 1999-2008). 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.

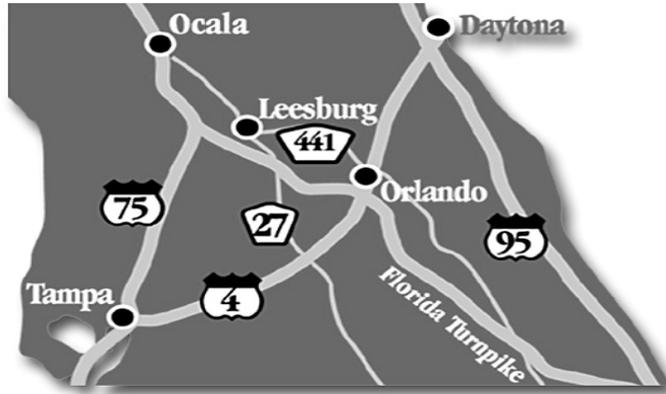


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# Community Profile

## 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 38.50 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.

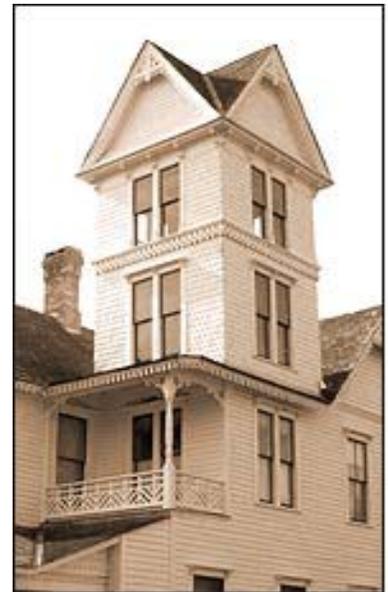
The Florida Legislature created Lake County from portions of Sumter and Orange counties in 1887. From that day forward, the City of Leesburg has been a part of Lake County. It is the oldest of the 14 incorporated municipalities in Lake County, which include Astatula, Clermont, Eustis, Fruitland Park, 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.



Sleepy Hollow Sports Complex was completed in June 2005 and 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, restrooms, parking lot and recreation offices as well as an outdoor basketball court. Additionally, in October 2008 a playground will be added to the site.



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 360 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, upholstery shop, and two motels within ½ mile. Two Fixed Base Operators offer many services. The City has committed to an aggressive improvement program and has obtained grant funding extend runways 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 attracting new industries to the region 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 its 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 2,015. Based on Department of Labor and Metro Orlando EDC, companies such as Embarq, Lifestream, and Cutrale Citrus Juice, Inc. account for more than 3.0 percent of all employment in Lake County.

With the slumping real-estate market and rising fuel prices, the unemployment rate has risen to the highest in 12 years. The home-construction slow-down has affected building, retail and financial companies across the county. Consequently, Lake County's August 2007 unemployment rate rose to 6.2 percent, up two percent since the completion of the City of Leesburg's 2007 Comprehensive Annual Financial Report. This rate is slightly higher than the state average (6.1 percent). With the recent reversal of the Florida Supreme Court on the Strand case, the City of Leesburg is looking to acquire debt for the Highway 27/441 and Carver Heights CRA. 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 Lake County residents as well as Leesburg. 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.

The City is home to the largest distributor of GE appliances to contractors in the State of Florida. The City's central business district is expected to maintain its current 95% occupancy rate with a variety of stores, specialty shops, and commercial businesses. Meanwhile, the community has experienced an increase in commercial and industrial development.

The Leesburg area is positioned at a 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 all of 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 per job created; provided they meet specific program requirements, such as, the jobs created earn 115% of the average median 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	6.5%
State unemployment rate	6.6%
Median age (Lake County)	46
Average wage	\$ 31,009
Average median wage	\$16.21
Median home value	\$159,369

# Community Profile

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 in 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 150 employees in the City of Leesburg:

### MAJOR EMPLOYERS

Name of Employer	Employees	Type of Business
Central Florida Health Alliance	2,132	Hospital
Lake Sumter Community College	739	Two Year State Community College
Lake County School Board	708	Education Institution
Lifestream Behavioral Center	614	Mental Health Service Provider
City of Leesburg	557	City Governmental Services
Embarq Florida Inc.	479	Telecommunications
Publix	411	Grocery Stores
Lake Port Properties	400	Retirement Community
Wal-Mart Stores, Inc.	399	Retail Sales
Cutrale Citrus Juices USA Inc.	300	Citrus Processing
Lake-Sumter EMS, Inc.	278	Emergency Medical Transport
Interim Health	250	Healthcare Provider
Leware Construction Company	220	General Contractor
First Baptist Church of Leesburg	153	Church Ministry Services
SE Modulars	150	Manufacturing
Bailey Industries	135	Residential Appliances
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 fourteen 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:

## Government Structure

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**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 Kristen Street Apartments.

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 Funds**– 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.

**Debt Service Funds** - accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**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.

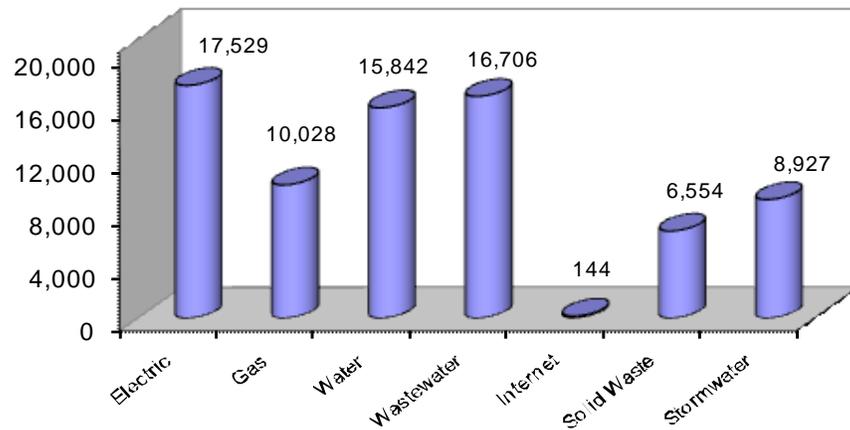
The rates charged for the use of all the utility systems are reasonably comparable to rates charged by similar utilities. The rates of the Electric system are established by ordinance of the City Commission. The current rate structure of the City (as opposed to the actual rates) is subject to the approval 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.

# Government Structure

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	17,529	48.1
Gas	1959	10,028	88.0
Water	1903	15,842	39.9
Wastewater	1929	16,706	40.8
Internet	1993	144	Unlimited
Solid Waste	1925	6,554	38.5
Stormwater	1991	8,927	38.5
City of Leesburg	1875	19,934	38.5

**Residential Customers by System**





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## SHORT TERM

The priorities of the current budget have been discussed in the budget message. A balanced budget 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 utility 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. The remaining proceeds of \$1.9 million will be expended as approved in the 10-year Capital Improvement Plan. 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.

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.

On January 29, 2008, the citizens of the State of Florida passed the tax reform initiative Amendment 1 impacting the ability of local government to collect Ad Valorem Revenues. This initiative reduced revenues to the City by approximately \$142,000 in the current budget year.

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.

Also, the Carver Heights CRA may issue approximately \$1.5 million in debt for projects within the CRA boundaries.

### 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.

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 explanation regarding development of revenue projections and assumptions regarding the capital needs. The interdepartmental coordination efforts are 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.
- **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 Reuse** – Plans to construct reuse transmission lines will position the facilities for delivery of public access reuse water to existing customers from the new reuse system plant.
- **Wastewater** - Improvements to the Canal Street Treatment plant will rehabilitate and modernize equipment and processes to allow for production of public access reuse water from this facility.
- **Communications** - The City has expanded the business by marketing customers for fiber optic cable and Internet services. Because of lower Internet rates, and the offering of broadband telecommunications 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 within two years. 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.

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.

## Financial Planning

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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 66% of the City's general fund annual budget. Since employees are here to serve the citizens, it is important to have happy, productive employees. The City is committed to having a salary survey performed every three years.

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

- Developing a team of management employees to monitor construction projects
- Planning for post-employment benefits by expensing in the year worked based on an actuarial study to comply with GASB 45
- Reducing the utility transfer to the general fund to equal franchise fee charges

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 2008-09 budget adoption process began at the January 28, 2008, 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 February 18, 2008. On February 26, 2008 an interdepartmental coordination meeting was held to review each department's CIP together. The interdepartmental coordination meeting has been held for the last three years, each year the attendance gets higher and the feedback gets better. 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 in subsequent to the budget. Although departments were challenged to use only the amounts included in the 10-year CIP, necessary adjustments were made to the draft CIP document. The 2008-09 capital projects/ purchases were presented by the departments with the commission during the budget workshops held in July and August. Both documents were adopted on September 22, 2008.

### 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:

# Budget Preparation Process

Department	Excellence	Open Gov't	Fiscally Responsible	Professional	Caring	Self Sufficient	Employee Empowerment
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.

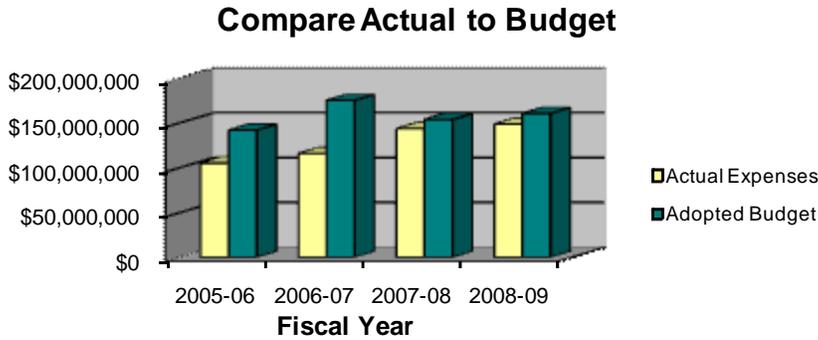
Actual expenses for the utility funds are recorded on the full accrual basis, while other funds are reported on the modified accrual basis. Comparing a budget prepared on the cash basis to actual expenses recorded on the accrual basis can be misleading in a budget document. When comparing fiscal year 2007-08 actual expense to fiscal year 2008-09 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 2007-08	Adopted Budget 2008-09	Average Annual Change
<b>Cash Basis Budget</b>	153,786,105	160,513,545	4.37
<b>Accrual Basis Budget</b>	153,786,105	148,494,874	(3.44)

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. Three employees 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 Baldrige award.

A copy of the budget calendar, procedures manual, forms, and budget entry instructions were given 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
- Accurate documenting 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 were responsible for the original entry of operating expenses and capital outlay budget information utilizing the HTE software on the A/S 400 computer. The Accounting Division, using the payroll budgeting module of the HTE software, 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 that was 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, Deputy City Manager, Finance Director, and Deputy Finance Director met with department representatives to review budget requests. Revisions were made as necessary and included in the proposed budget document presented to the City Commission.

# Budget Preparation Process

## Approval

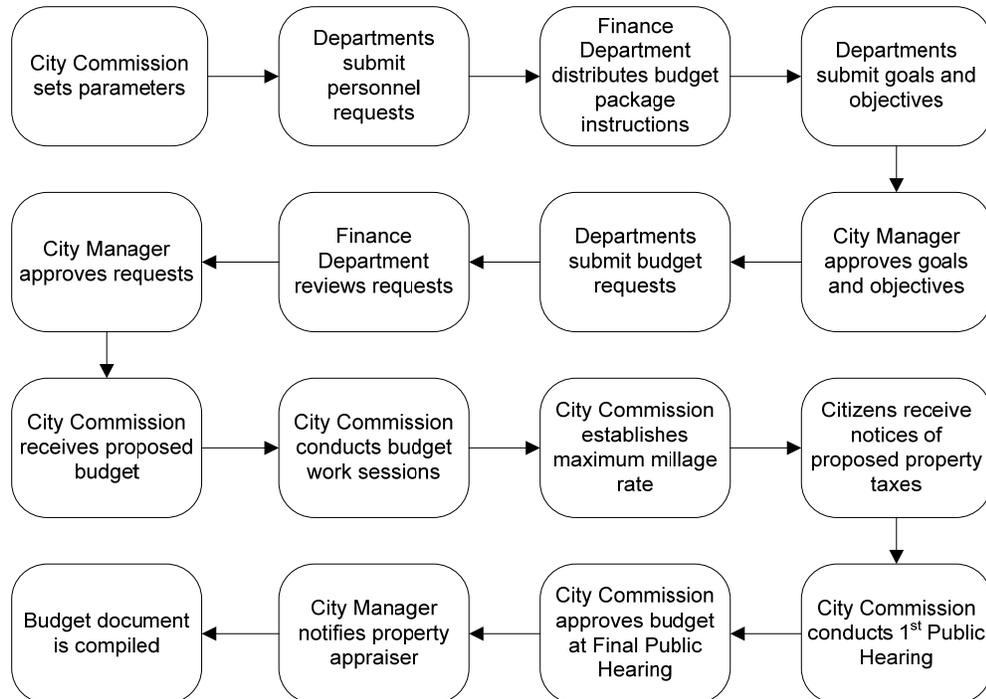
Pursuant to Florida law, two public hearings are required prior to the adoption of a millage rate and budget. At the conclusion of the first public hearing held on Thursday, September 11, 2008, the City Commission adopted a resolution to tentatively adopt the millage rate, and another resolution to tentatively adopt the budget. At the final hearing on September 22, 2008, the City Commission adopted a resolution to adopt the final millage rate and an ordinance to adopt the 2008-09 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 AS/400 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 balances the budget 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 review sessions and approves changes, which is recapped and presented at the final budget session
- 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

2008 DATE DAY	RESPONSIBLE PARTY	REQUIRED ACTIVITY	REQUIREMENT REFERENCE
January 28, Monday	City Commission	Adopt budget calendar and goals for the fiscal year 2008-09 budget	
February 18, 3 <sup>rd</sup> Monday	Department Directors	Submit Capital Improvement Plan forms and 10 Year Capital Improvement Plan	
March 3, Monday	Department Directors	Submit updated organizational charts and requests for additions and or reclassifications of existing personnel to the Budget Manager	
March 28, Friday	City Manager	Distribute civic funding request forms	
April 4, Friday	City Manager	Distribute forms and instructions for use in preparation of the fiscal year 2008-09 budget requests to all departments and agencies funded by the City	
April 21, Monday	Department Directors	Deadline for submission to the Budget Manager of departmental goals, objectives, statements and performance measures for fiscal year 2008-09	
April 25, Friday	Civic Organizations	Deadline for submission to the City Managers' office budget requests for fiscal year 2008-09	
May 5, Monday	Department Directors	Deadline for submission to the Budget Manager of budget requests for fiscal year 2008-09	
May 13-30 Tuesday-Friday	City Manager	Meet with governmental fund departments to discuss fiscal year 2008-09 budget requests, including goals and objectives	
May 19-21, Monday-Wednesday	City Manager	Meet with Civic Organizations to discuss funding requests for fiscal year 2008-09	
On or before May 30, Friday	Property Appraiser	Provide an estimate of 2008 total assessed values of nonexempt property for budget planning purposes	Section 200.065(7), Florida Statutes,
June 4-9, Wednesday-Monday	City Manager	Meet with proprietary fund departments to discuss fiscal year 2008-09 budget requests, including goals and objectives	
July 28, Monday	City Commission	Establish the maximum millage rate for fiscal year 2008-09	
June 29, Tuesday	Finance Department	Present complete budget to City Manager for review and analysis	
On or before June 30, Monday	Property Appraiser	Submit 2008 certified taxable values to the City Commission	Section 193.023(1), Florida Statutes, Section 200.065 (1), Florida Statutes
No later than August 1, Friday	City Commission	Notify the Property Appraiser of: 1. The Proposed millage rates for 2008; 2. The rolled back millage rates for 2008; 3. The date, time, and place of the public hearings to consider the proposed millage rates and tentative budgets	Section 200.065(2)(b), Florida Statutes,

## Budget Calendar (Continued)

2008 DATE DAY	RESPONSIBLE PARTY	REQUIRED ACTIVITY	REQUIREMENT REFERENCE
August 4, Monday	City Manager	Present the draft budget for fiscal year 2008-09 to the City Commission	Section 200.065(2)(a)2, Florida Statutes, Section 28 (g), Leesburg City Charter
August 12 & 14, Tuesday, Thursday	City Commission	Conduct budget work session regarding proposed budget for fiscal year 2008-09	
August 18 & 21 Monday, Thursday	City Commission	Conduct budget work session regarding proposed budget for fiscal year 2008-09	
No later than August 22, Friday	Property Appraiser	Mail notices of proposed property taxes for 2008 to each taxpayer listed on the current year assessment roll	Section 200.065(2)(b), Florida Statutes, Section 200.069, Florida Statutes
August 25, Monday	City Commission	Adopt pay classification plan for fiscal year 2008-09	
September 4, Thursday	City Commission	Conduct budget work session regarding proposed budget for fiscal year 2008-09	
September 8, Monday	CRA Board	Establish budget for Community Redevelopment Agencies	
September 11, Thursday	City Commission	Conduct public hearings to consider adoption of the tentative budgets, capital improvement plan and proposed millage rate for fiscal year 2008-09. All hearings <u>must</u> begin after 5:00 P.M	Section 166.241(3), Florida Statutes, Section 200.065(2)(c)-(e), Florida Statutes
September 19, Friday	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 2008-09	Section 200.065(2)(d), Florida Statutes, Sections 200.065(3),(a),(b), and (h)-(l), Florida Statutes
September 22, Monday	City Commission	Conduct public hearings to consider final adoption of the budgets, capital improvement plan and millage rate for fiscal year 2008-09. All hearings <u>must</u> begin after 5:00 P.M	Section 166.241(3), Florida Statutes, Section 200.065(2)(d), (e), Florida Statutes
November 24, 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 encumbered

## Budget Adjustment Process

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

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

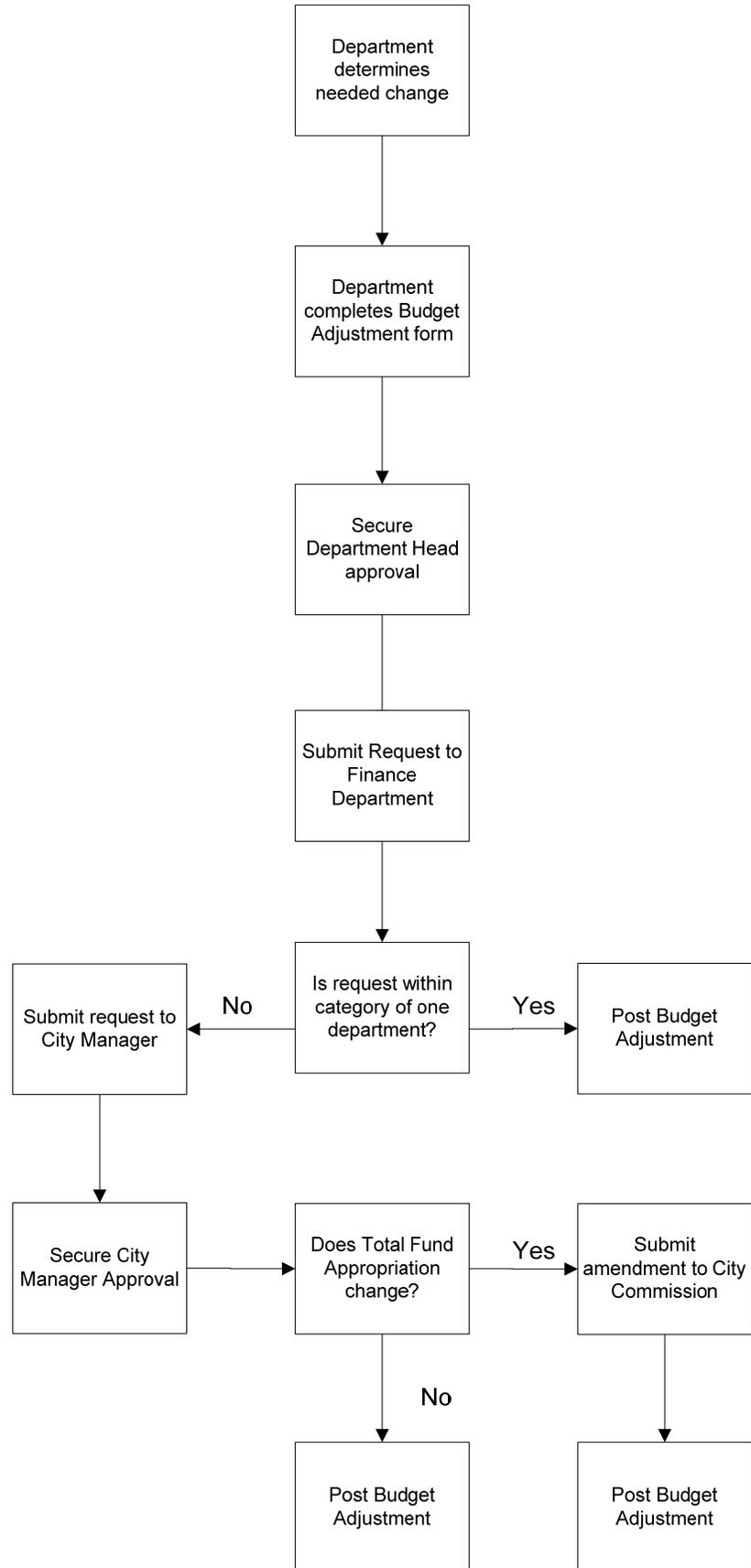
- Additional funding required for an item approved based on an estimated cost
- New items necessary for the operation of the department
- Capital substitution or changes with no fiscal impact
- Appropriations from reserve to increase an appropriation in the same fund for any lawful purpose

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

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

# Significant Policies

# BUDGET ADJUSTMENT PROCESS



## Cash Policy

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

<b>Authorized Investments and Diversification</b>	<b>Percent of Portfolio</b>
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

## Significant Policies

### 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.

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 07-08, 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 07-08

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-  $(\text{Total Revenues} - \text{Cost of Purchased Power} + \text{Operating Transfers to the General Fund} + \text{Cost of Surcharge Transfers}) / 365 \text{ days} \times 120 \text{ days}$
  - Gas Utility-  $(\text{Total Revenues} - \text{Cost of Purchased Gas} + \text{Operating Transfers to the General Fund} + \text{Cost of Surcharge Transfers}) / 365 \text{ days} \times 90 \text{ days}$
  - 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, Communication, 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

## 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 if 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 proposed fiscal year 2008-09 adopted budget, the minimum level of cash required in the general fund is \$4,941,208 (20% of \$24,706,041). Direct cost allocation from the utilities, as well as payments for IT services and fleet services are recorded as a negative expense in the appropriate division. During the budget cycles for the 4 years listed below, it appears that the fund balance in general fund is healthy, but declining slightly. 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:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
<b><u>GENERAL FUND</u></b>				
Total Adopted Budget	\$22,936,247	\$29,040,054	\$26,098,344	\$24,706,041
Beginning Fund Balance	7,023,663	5,997,299	3,864,847	4,300,000
Ending Fund Balance *	5,997,299	3,864,847	4,300,000	5,041,208
Percentage of Ending Fund				
Balance to Total Budget	26%	13.3%	16.5%	20.4%
Fund Balance Appropriated	1,026,364	382,154	0	0

\* The ending fund balance for fiscal years 2007-08 and 2008-09 are projected based on estimated revenues and will be adjusted during the year after the audit has been completed.

## Utility Transfer Policy

The City assumes all financial risk associated with operating each utility, with the goal of providing superior service at the lowest possible cost. 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.

# Significant Policies

## Cost reimbursements

This transfer is calculated in addition to direct reimbursements made by the enterprise funds to the general fund for costs incurred by the general fund in the provision of services to the enterprise funds.

## Annual Review

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

## Procurement Policy

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

\$ 0.01 – 999	Department heads are authorized to purchase items or services without quotes and use a blanket purchase order if available.
\$1,000 – 4,999	Departments must obtain informal quotations and submit a purchase requisition prior to purchase.
\$5,000 – 9,999	The department must obtain three (3) written quotes and submit a purchase requisition prior to purchase.
\$10,000– 24,999	Purchasing department must obtain three (3) informal bids for City Manager approval and submit a purchase requisition prior to purchase.
\$25,000 and up	The department must submit a purchase requisition prior to purchase. The Purchasing Department obtains formal bids, and submits bid award to City Commission for approval.

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

Local vendors in the City of Leesburg utility service area are given first preference and Lake County vendors receive second preference in the procurement process subject to the following limits based on:

\$ 0.01 - 9,999	5% greater than the low quote
\$10,000 - 24,999	2% greater than the low quote

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

This policy was established to provide guidance, achieve consistency in recording assets, and to implement controls that will prevent or promptly detect a loss of an asset. By Resolution 7427, adopted on August 22, 2005, the policy was formally approved and summarized, as follows:

### Responsibility

Accounting Division - maintaining all records  
 Department Director - assigning items for use  
 Employee - caring and maintaining of items in their custody

### Definition

Capital outlay items and projects are recorded at historical cost for items constructed or acquired by purchase and at estimated fair market value at the date of acquisition for assets acquired through donation or other means. Capital assets include all tangible or real property with a cost greater than \$1,000 and a useful life greater than one year. 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. Below is a summary of all capital purchases by fund as compared to fiscal year 2007-08:

## Significant Policies

<u>Fund</u>	<u>Adopted 2007-08</u>	<u>Adopted 2008-09</u>
General	\$ 2,438,536	\$ 1,615,960
Stormwater	775,000	640,000
CRA's	950,000	2,378,700
Capital Projects	6,774,630	4,446,870
Electric	2,551,680	-0-
Gas	1,833,123	1,154,505
Water	1,008,366	162,224
Wastewater	1,600,000	400,000
Communications	235,025	190,000
Solid Waste	326,480	175,000
Total	<u>\$ 18,492,840</u>	<u>\$ 11,163,259</u>

On September 22, 2008, the City Commission adopted the capital improvement plan. 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 accessories.
- 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 because capital items wear out. Thus, purchasing new assets decreases maintenance costs and provides an indirect savings which allows staff to operate more efficiently. The utility departments replace infrastructure assets to maintain a safe system for the citizens. Computers are replaced 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.

### 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
- 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

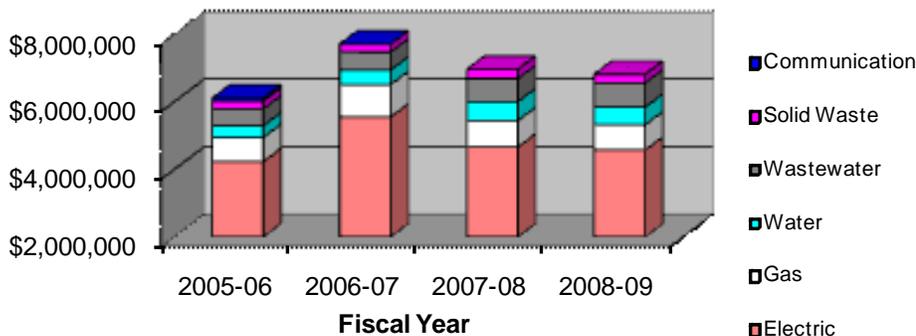
# Budget Summary

The City adopted a balanced budget, which is the total estimated receipts equal to total appropriations, which includes reserve for future capital. The major issues addressed in the adopted budget for fiscal year 2008-09 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 \$145,594 from the previous fiscal year which is driven by a more conservative budget approach for projecting utility revenues.

**Utility Contributions to General Fund**



During the past fiscal year, the City continued its planned growth annexation program resulting in 8 annexations with a total of 350 acres. In the past 9 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 the gas lines that 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 the annexed properties are developed, they will require increased levels of City services including police and fire protection. Utilities are available to some of the properties; 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. The projects are prioritized and planned through the Stormwater Master Plan.

This year the department will complete the Whispering Pines project which includes the Lee Street and Canal Street ponds and will ultimately improve water quality in Lake Griffin.

New projects include installation of a second generation baffle box and lake rehabilitation of Lake Lucerne. Funding for the inclosing of ditch lines will decrease the maintenance and improve the appearance of the City's Stormwater system. Projects are also being planned at Whispering Pines, Heritage Estates, North Boulevard and Griffin Road.

### Community Redevelopment Agency

Pursuant to Section 163.512, Florida Statutes, the City Commission created the Greater Leesburg Community Redevelopment Agency (GLCRA) by Resolution 6994 on May 28, 1996. In compliance with the authorizing statute, tax increment financing is used to provide funding for specific capital improvements within the designated area. 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 5<sup>th</sup> and 6<sup>th</sup> Streets. Funding for the project is to come from all Tax Increment dollars captured in the district with the exception of the Christley mortgage payment which totals \$24,048 annually until May 2014. The loan for the Main Street project is \$1,116,760 of principal plus 6% annual interest. Based on the Main Street's portion of the projected revenue, the principal and interest payment for fiscal year 2008-09 will be \$242,325. As of September 30, 2008, the note will be fully repaid. The minimum due on the loan is \$86,945.61 by December 31, each year.

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, 2006 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: debt service payment on Towne Square, Canal Street construction, and implanting business development programs.

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, 2008 is \$469,127. The CHCRA major projects include: program coordinators, infrastructure and pedestrian support (sidewalk) facilities, commercial and industrial improvement program and gateways to the community. The CRA has plans to issue \$1,500,000 of debt to finance the improvements to the community.

The City of Leesburg created Highway 27/441 Redevelopment agency on February 13, 2006. 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 CRA is part of the City's plan to improve 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 2007-08 approximates \$1,850,000. The CRA has projected income approximating \$1,200,000 for the fiscal year 2008-09 budget.

### Capital Projects Fund

The Capital Projects Fund budget decreased by \$2,327,760 from \$6,774,630 to \$4,446,870 in fiscal year 2008-09.

Improvements to the Leesburg International Airport, budgeted at an estimated cost of \$3,750,370, will be funded mostly from grants. The City of Leesburg budgeted for federal and state grants totaling \$3,627,361, which provide for phase III to extend Runway 13/31.

### Electric

During fiscal year 2008-09, the existing overhead distribution facilities will be reconstructed and upgraded in the Silver Lake subdivision. The multi-year project to convert existing overhead distribution facilities to underground along Highway 441 will be complete with the conversion of the segment from CR 44 to Radio Road. Engineering design will also be completed to relocate the existing overhead distribution facilities for the FDOT Highway 441 project from Perkins to Griffin. The previously planned multi-year project to increase the capacity of the distribution system serving Sunnyside has been postponed because of the slowdown in new housing construction. Electric facility extensions are also planned for seven new subdivisions.

The additional emphasis placed on the wood pole inspection program during the last years to assess the condition of these critical utility facilities will continue in fiscal year 2008-09. Right-of-way clearing will also continue to be a priority to maintain proper clearances from overhead lines.

### Gas

Growth in number of gas customers continued during fiscal year 2007-08 with the addition of 416 residential and commercial customers. Although the volatile cost of gas remains a global concern, the City has remained a member of the Public Gas Partners Project I, and Florida Gas Utilities, to reduce wholesale gas costs.

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 and the cost of installation is to be borne by the developer. As a result, the developer's bore the cost of installation for 5 new apartment and town home complexes which totaled approximately \$350,000, significantly reducing the gas department's capital outlay for fiscal year 2008.

### 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 based on 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.

The ability to provide reclaimed water will be realized by September 2009. 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 be established.

## Budget Summary

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 based on 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 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
- 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 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 15 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. One example is a new low profile fiber optic cable currently being evaluated for short distance [less than 1,000 feet] connections to customer premises. This type of fiber optic cable significantly reduces the time and material costs to install a connection, and it maintains 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 the fiscal year 2007-08, there were 21,502 tons of solid waste transported to the Lake County incinerator and landfill. During the same period of time there were 501 tons of material collected and recycled from the residents of Leesburg, and 13,465 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 the needs of the department. The 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 2007-08 budget to the adopted fiscal year 2008-09 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 without any appropriation of fund balance. 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 the equipment necessary to outfit the 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 new "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 status 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, park 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 were projected based on the automatic rate increase approved by the City Commission on June 28, 2004 per Ordinance 04-38. Rental rates for the Mote-Morris house and pavilion as well as rates for recreation activities, marina, and airport hangar rental were 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. Police, fire and recreation impact fees are projected based on actual income and adjusted for economic activity. 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.

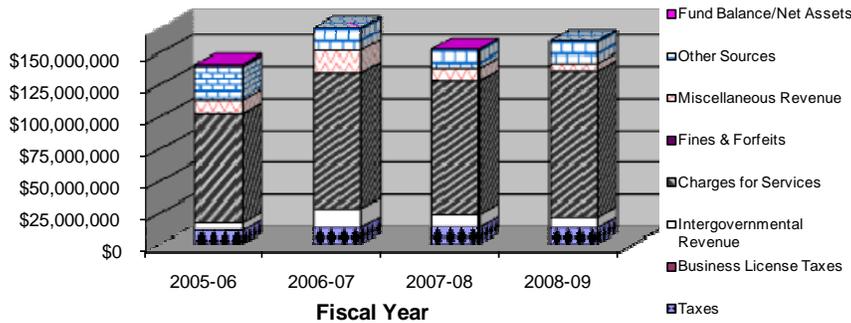
**Other Revenue Sources** - Includes operating transfers and other funding sources for capital purchases. Operating transfers from the enterprise funds are calculated as percentage (not to exceed 10%) of estimated operating revenues excluding utility surcharge fees of each fund.

**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 graph:

	2005-06	2006-07	2007-08	2008-09
Taxes	\$ 11,220,021	\$ 13,406,581	\$ 13,868,067	13,348,123
Business License Taxes	207,191	226,396	204,038	237,500
Permits	790,059	1,129,634	1,032,462	908,135
Intergovernmental Revenue	6,059,642	14,783,229	9,935,683	8,144,002
Charges for Services	84,871,405	105,757,604	103,870,383	113,944,824
Fines & Forfeits	358,600	384,145	307,500	178,000
Miscellaneous Revenue	10,817,894	17,415,520	9,796,544	5,840,380
Other Sources	25,949,163	21,757,868	14,771,428	17,912,581
Fund Balance/Net Assets	1,574,643	382,154	0	0
<b>TOTAL SOURCES</b>	<b>\$ 141,848,618</b>	<b>\$ 175,243,131</b>	<b>\$ 153,786,105</b>	<b>\$ 160,513,545</b>

**Estimated Revenues and Other Sources**

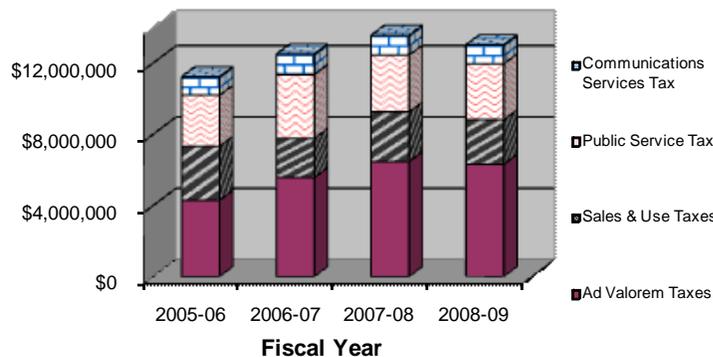


Overall the budget increased by \$6,727,440 or 4.37% from the previous fiscal year.

### Taxes

Taxes decreased by \$519,944, of which ad valorem and sales & use tax accounts for the majority of the decrease. The following table demonstrates the revenue stream from the four major tax categories.

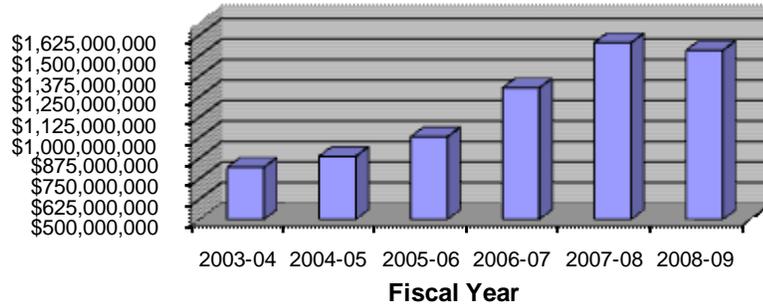
**Taxes**



### Ad Valorem Taxes

The current millage rate of 4.3179 is slightly higher than last year's adopted 4.31 mills, but is not considered by the new State standards to be an increase in property tax. 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 from the previous fiscal year of \$141,856. Over the past 5 years, taxable property value has increased by a total of \$645,660,062 or 94%. As noted in the next graph, there is a decrease in property values of \$46,284,274 from the previous fiscal year.

## Taxable Property Value



	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Millage Rate (per \$1,000)	4.500 Mills	4.500 Mills	4.310 Mills	4.3179 Mills
Taxable Property Value	\$1,004,050,373	\$1,302,032,879	\$1,576,656,642	\$1,530,372,368
Total Taxes Levied	4,518,227	5,859,148	6,795,360	6,646,067
Amount Collected	4,413,453	5,655,280	5,655,280	6,313,764
Percentage Collected	97.68%	96.52%	83.22%	95.00%

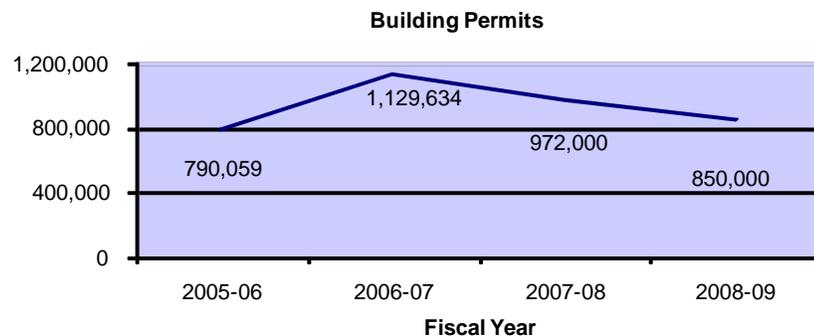
\* For fiscal year 2008-09, the amount indicated for amount collected and percentage collected are estimates only, based on a projected collection rate of 95% of the taxable value times the millage rate of 4.3179 mills.

**Sales & Use Tax** – This tax is generated from fuel taxes and sales tax on the purchase of goods. This category is projected to decrease slightly by \$280,497, or 10.5%. 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 projected to decrease by \$54,014 or 1.7%.

**Communication Services Tax** – Although the maximum percentage of 5.22% remained the same, revenues decreased based on the decrease in the State's estimated taxable sales of \$21,150,968. The decrease is primarily attributable to the industry trend toward internet usage.

**Business License and Tax Permits**– Building permit activity dropped off significantly during fiscal year 2007-08. Budgeted revenues of \$850,000 are expected during fiscal year 2008-09.



Due to the economy we expect a slight decrease in business license revenue of \$12,000 or 5%.

### Intergovernmental Revenue

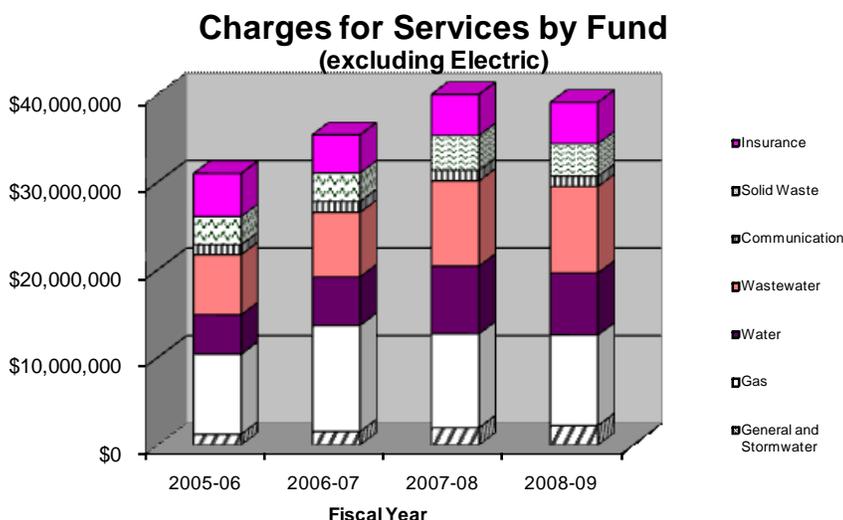
During fiscal year 2008-09, the intergovernmental revenue category decreased by \$1,791,681 or 18%. This reduction is primarily associated with state and local grant activity associated with Airport improvements in the Capital Projects fund.

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 50% of the personal services costs through March 5, 2009, and 30% through September 30, 2009. The budget includes \$183,500 in expected reimbursements for these firefighters.

### Charges for Services

Charges for Services increased \$10,074,441 or 9.7% primarily due to the cost of energy associated with the electric utilities. With the recent volatility in the cost of fuel the Bulk Power Cost Adjustment (BPCA) has been increased significantly due to anticipated higher costs for purchased power.

Over the past four years, the electric fund revenues increased by \$20,968,071 or 38.8% from budgeted revenues of \$53,920,062 in fiscal year 2005-06 to the amount budgeted for fiscal year 2008-09 totaling \$74,888,133. Since electric revenues approximate 66% 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 2008-09 does not include an appropriation of fund balance.

## 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.

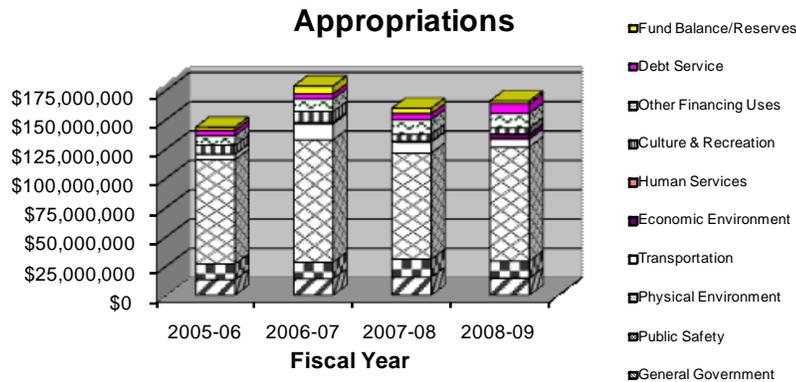
**Other Uses** - Includes the following activities: debt service, other financing uses, and reserves for future capital.

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

### SUMMARY OF APPROPRIATIONS BY FUNCTION

	2005-06	2006-07	2007-08	2008-09
General Government	\$ 11,892,089	\$ 10,932,648	\$ 9,692,730	\$ 9,492,283
Public Safety	13,354,809	14,134,056	15,367,018	14,606,055
Physical Environment	89,053,942	104,370,633	90,586,514	97,238,560
Transportation	4,521,140	13,650,971	9,326,848	6,687,466
Economic Environment	316,740	1,156,969	727,453	4,355,605
Human Services	54,994	56,749	57,905	20,000
Culture & Recreation	7,297,939	9,266,519	5,932,343	5,253,835
Other Financing Uses	8,146,212	10,636,106	12,327,956	12,329,687
Debt Service	4,465,243	4,433,364	5,221,727	8,309,938
Fund Balance/Reserves	2,745,510	6,605,116	4,545,611	2,220,116
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 141,848,618</b>	<b>\$ 175,243,131</b>	<b>\$ 153,786,105</b>	<b>\$ 160,513,545</b>

General Government decreased by \$200,447 or 2% which reflects greater scrutiny being placed on each and every budgeted expense.



The physical environment category has the largest increase of \$6,652,046 which is directly related to the increase in fuel purchases. The following table shows other changes to describe the reason for the increase:

Electric cost of power	\$ 12,032,096
Gas purchases	271,885
Capital:	
Electric	(2,551,680)
Gas	(678,618)
Water	(846,142)
Wastewater	(1,200,000)
Various other changes	<u>(375,495)</u>
Change	\$6,652,046

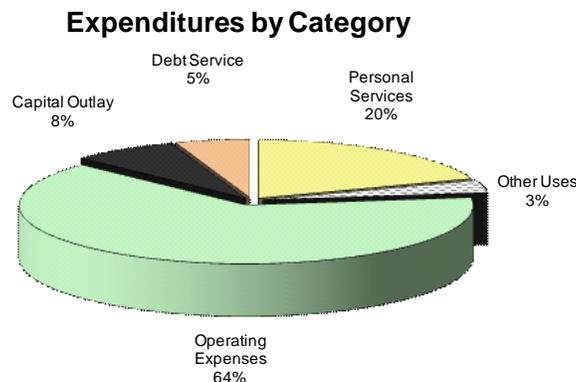
Transportation expenditures decreased \$2,639,382 which reflects the decrease in transportation related capital projects.

The decrease in public safety of \$760,963 is mainly attributable to Impact Fees, specifically Police \$326,500 and Fire \$100,000. 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 \$3,088,211 which is directly related to the 2004 & 2007 bond issues for Electric \$1,562,041, Water \$798,717 and Wastewater \$807,464.

The increase in Economic Environment of \$3,628,152 reflects the rehabilitation of Kristen Court \$1,267,500 and the improvements to the Carver Heights CRA \$1,730,944.

As presented in the following graph, 64% 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 8% and 20% of the overall budget which can vary from year to year.

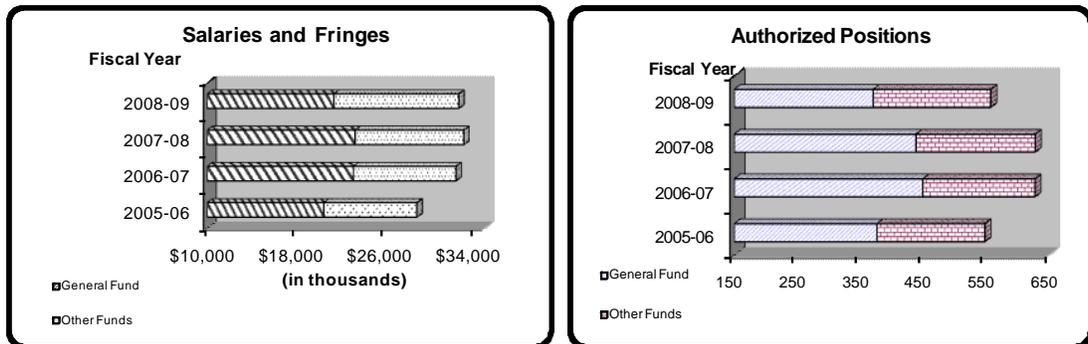


## Personal Services

Total personal services costs decreased from \$34,538,859 in fiscal year 2007-08 to \$32,111,042 in fiscal year 2008-09, a decrease of \$2,427,817 or 7.03%. Components of the decrease are reflected below:

	<u>2008</u>	<u>2009</u>	
Salaries	\$25,338,703	\$23,706,590	(6.44%)
Fringes	<u>9,200,156</u>	<u>8,404,452</u>	<u>(8.64%)</u>
Total	\$34,538,859	\$32,111,042	(7.03%)

Salaries and fringes decreased in the general fund from \$23,296,168 in fiscal year 2007-08 to \$21,384,241 in fiscal year 2008-09 reflecting an decrease of \$1,911,927 or 78.8% of the overall decrease in this category. The other funds also experienced a decrease in appropriations for salaries and fringes totaling \$515,890 or 21.2% of the total decrease over fiscal year 2007-08. The decreases are shown graphically as follows:



The fiscal year 2008-09 budget reflects a significant decrease in positions, from 627 positions to 557 which include both full and part time personnel. Of the 70 position reduction, 31 positions for the swimming pools were reclassified from actual positions to temporary labor. The remaining 39 positions were open positions that were eliminated or positions that were terminated and removed from the budget during the layoffs in July of 2008.

The General Employees Pension plan was frozen effective September 30, 2008 which will reduce the required contribution from 12% to 4.25% for fiscal year 2008-09. In turn the City will be making a 6% contribution to an ICMA 401 (a) plan for each employee. Police and Fire pension contributions of \$253,448 and \$810,217 respectively are included in this years budget, which is a combined increase of \$697,955 over the fiscal year 2007-08 budgeted amount of \$365,710.

## Operating Expenses

Operating expenses increased by \$12,452,277 or 13.6% from \$91,530,316 to \$103,982,593. This reflects the increased cost for Electric purchase power.

## Utility Cost Allocation

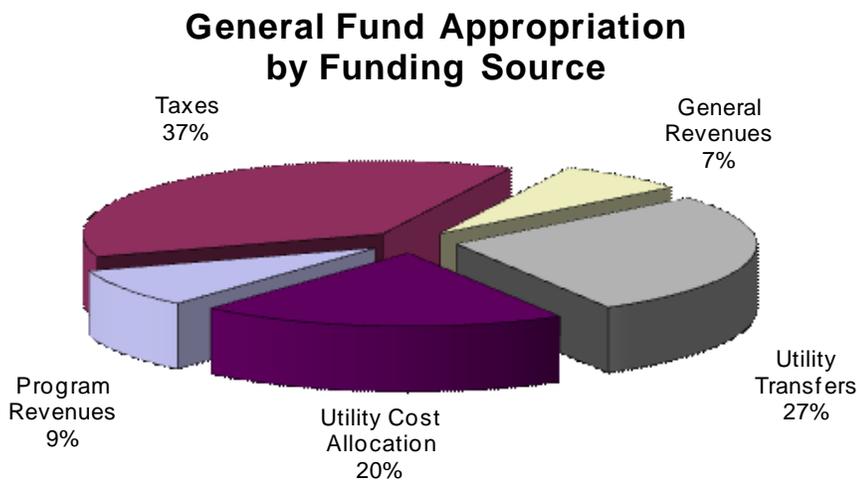
The General Fund provides a variety of services that are funded by the six enterprise funds and two special revenue funds. A prorate share of the total operating budget is allocated directly to the appropriate fund operating expense budget. Several cost drivers are used to determine the percentage applicable 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 total percentage of services provided by department/division is listed in the following table:

## Budget Review

<u>Department</u>	<u>Percentage</u>
City Commission	50%
Executive:	
Administration	65%
City Clerk	75%
Finance:	
Accounting	60%
Collections	99%
Customer Service	99%
Meter Readers	100%
Purchasing	70%
Warehouse	91%
Human Resources	31%
Information Technology	90%
GIS/Engineering	90%
Public Works:	
Fleet Services	100%
Administration	35%
Community Development– Planning	55%
Housing & Economic Development	25%
Recreation– Facility Services	30%

The reduction in general fund expenses of \$1,392,303 translated to a cost reduction to the utilities of \$1,167,472 through the reduction of utility contribution. 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:



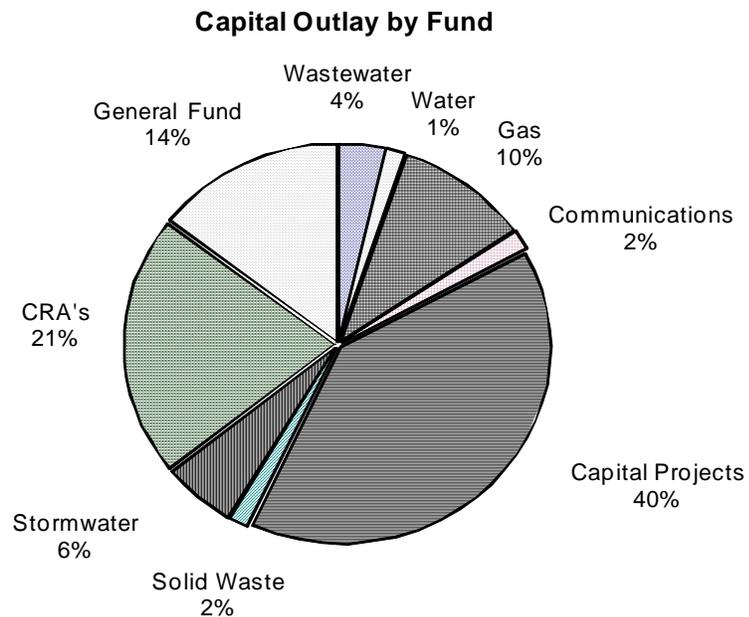
## Capital Outlay

Capital projects in all funds decreased from \$18,492,840 in fiscal year 2007-08 to \$11,163,259, a decrease of \$7,329,581 or 39.6%. This reduction is directly attributable to the reduction of capital projects and related expenditures across all funds. See page 45 for fund detail.

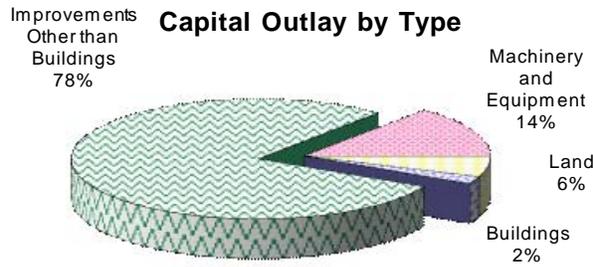
**Expansion** – Expansion of City limits, population growth and infill drive the need for additional infrastructure and the related purchases necessary to provide the required services. The Electric Department plans to provide additional capacity by reconducting. The Gas Department plans to extend services 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:



<u>Category</u>	<u>Amount</u>
Land	\$ 630,700
Buildings	653,250
Improvements other than buildings	8,332,529
Machinery and Equipment	1,546,780
<b>TOTAL</b>	<b>\$ 11,163,259</b>

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

### Debt Service

The Debt Service category increased by \$3,290,207 from \$5,259,731 in fiscal year 2007-08 to \$8,549,938 in fiscal year 2008-09. The increases are summarized below:

<u>Description</u>	<u>Amount</u>
General Fund (Airport)	\$ (38,005)
Capital Projects	(2,884)
Electric & Utility bond issues	3,323,866
Communications	(12,770)
Kristen Court	20,000
<b>TOTAL</b>	<b>\$ 3,290,207</b>

### Other Uses

As noted earlier, a classification change in the way revenues were recorded in the debt service fund led to the change in other uses. This budget includes a transfer from the new Discretionary Sales Tax Special Revenue Fund of \$1,625,700 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:

<u>Type</u>	<u>Moody's</u>	<u>S&amp;P</u>	<u>Fitch</u>
Capital	A3	A-	A
Electric	A2	A-	BBB <sup>+</sup>
Utility	A2	A-	A-
Implied G.O. Rating*	A2	NA	A

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

## Budget Review

All bonds are fully registered bonds in denominations of \$5,000 or integral multiples thereof and are collateralized by a pledge of various sources as shown below. As of September 30, 2008, the debt coverage ratio and debt per capita based on the July 1, 2007 population of 19,934 can be stated as follows:

Type	Debt Ratio	Debt per Capita	Collateralized by Pledge
Capital Improvement Bonds, Series 1999	2.55	\$ 529.08	Local government half-cent sales tax, and a guaranteed portion of state revenue sharing (\$309,234)
Capital Improvement Bonds, Series 2004	3.48	\$1,462.22	Public Service tax, sales tax and guaranteed entitlement, which are subordinate to the 1999 bonds
Electric Revenue Bonds, Series 2004	3.24	\$1,438.91	Net electric system revenues
Bonds, Series 2007A		1,307.51	
Bonds, Series 2007B		<u>1,060.90</u>	
Combined		\$3,807.32	
Utility Revenue Bonds, Series 2004	1.49	\$1,983.86	Net gas, water and wastewater revenues
Bonds, Series 2007A		2,212.04	
Bonds, Series 2007B		<u>104.50</u>	
Combined		\$4,300.40	

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

Issue	2009	2010	2011	2012	2013
Capital Improvement Bonds, Series 1999	\$499,796	\$501,876	\$503,126	\$503,691	\$503,698
Capital Improvement Bonds, Series 2004	1,121,020	1,119,645	1,118,485	1,121,460	1,123,370
Electric Revenue Bonds, Series 2004	1,100,975	1,105,095	1,103,025	1,104,885	1,105,160
Utility Revenue Bonds, Series 2004	1,524,114	1,523,914	1,522,254	1,519,074	1,523,924
Electric Revenue Bonds, Series 2007A	551,906	551,906	551,906	551,906	551,906
Electric Revenue Bonds, Series 2007B	962,713	961,921	960,283	957,799	959,469
Utility Revenue Bonds, Series 2007A	1,354,044	1,351,444	1,353,444	1,359,844	1,350,444
Utility Revenue Bonds, Series 2007B	78,130	82,245	81,065	79,885	83,705
TOTAL	<u>\$7,192,698</u>	<u>\$7,198,046</u>	<u>\$7,193,588</u>	<u>\$7,198,544</u>	<u>\$7,201,676</u>

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.

## Budget Review

Issue	Year	Principal	Interest	Total
Refunding and Capital Improvement Revenue Bonds, Series 1999 Original Issue Amount: \$7,345,000 Original Issue Date: August 1, 1999 Final Maturity: October 1, 2029 Interest Rate: 3.65% - 5.5%	2008	160,000	342,476	502,476
	2009	165,000	334,796	499,796
	2010	175,000	326,876	501,876
	2011	185,000	318,126	503,126
	2012	195,000	308,691	503,691
	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 are being 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.

<b>Issue</b>	<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
Capital Improvement Revenue Bonds, Series 2004 Original Issue Amount: \$17,110,000 Original Issue Date: July 21, 2004 Final Maturity: October 1, 2034 Interest Rate: 2.5% - 5%	2008	340,000	781,220	1,121,220
	2009	350,000	771,020	1,121,020
	2010	360,000	759,645	1,119,645
	2011	370,000	748,485	1,118,485
	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
<b>TOTAL</b>		<b>16,455,000</b>	<b>13,814,053</b>	<b>30,269,053</b>

## 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 .

## Budget Review

Issue	Year	Principal	Interest	Total
Electric System Revenue Bonds, Series 2004 Original Issue Amount: \$16,670 Original Issue Date: June 23, 2004 Final Maturity: October 1, 2034 Interest Rate: 2.75% - 5%	2008	330,000	770,875	1,100,875
	2009	340,000	760,975	1,100,975
	2010	355,000	750,095	1,105,095
	2011	365,000	738,025	1,103,025
	2012	380,000	724,885	1,104,885
	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.

<b>Issue</b>	<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
Utility System Revenue Bonds, Series 2004 Original Issue Amount: \$22,985,000 Original Issue Date: June 23, 2004 Final Maturity: October 1, 2034 Interest Rate: 2.75% - 5%	2008	460,000	1,062,914	1,522,914
	2009	475,000	1,049,114	1,524,114
	2010	490,000	1,033,914	1,523,914
	2011	505,000	1,017,254	1,522,254
	2012	520,000	999,074	1,519,074
	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
<b>TOTAL</b>		<b>22,540,000</b>	<b>18,529,240</b>	<b>41,069,240</b>

## 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.

## Budget Review

Issue	Year	Principal	Interest	Total	
Electric System Revenue Bonds, Series 2007A Original Issue Amount: \$11,265,000 Original Issue Date: August 15, 2007 Final Maturity: October 1, 2037 Interest Rate: 4.625%- 5%	2008	-	551,906	551,906	
	2009	-	551,906	551,906	
	2010	-	551,906	551,906	
	2011	-	551,906	551,906	
	2012	-	551,906	551,906	
	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	1,512,575
	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.

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

## 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.

## Budget Review

Issue	Year	Principal	Interest	Total
Utility System Revenue Bonds, Series 2007A Original Issue Amount: \$22,425,000 Original Issue Date: August 15, 2007 Final Maturity: October 1, 2037 Interest Rate: 4%- 5%	2008	-	1,039,044	1,039,044
	2009	315,000	1,039,044	1,354,044
	2010	325,000	1,026,444	1,351,444
	2011	340,000	1,013,444	1,353,444
	2012	360,000	999,844	1,359,844
	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

# Budget Review

## Utility System Revenue Bonds, Series 2007 B

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

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

# Budget Summary

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF LEESBURG, FLORIDA  
ARE 4.37% HIGHER THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	TRUST & AGENCY FUNDS	INTERNAL SERVICE FUNDS	TOTAL BUDGET
<b>ESTIMATED REVENUES</b>								
Taxes	Millage per \$1,000							
Current Ad Valorem Taxes	4,3179	6,313,764	0	0	0	0	0	6,313,764
Other Taxes		30,000	1,580,679	0	0	345,680	0	1,956,359
Sales & Use Taxes		799,000	0	0	0	0	0	799,000
Franchise Fees		91,000	0	0	0	0	0	91,000
Utility Taxes		4,188,000	0	0	0	0	0	4,188,000
Licenses & Permits		295,635	850,000	0	0	0	0	1,145,635
Intergovernmental Revenue		2,340,382	1,248,759	0	3,627,361	927,500	0	8,144,002
Charges for Services		775,264	1,433,966	0	0	107,042,191	0	4,693,403
Fines & Forfeitures		178,000	0	0	0	0	0	178,000
Miscellaneous Revenue		1,205,240	45,000	0	0	927,711	3,451,679	210,750
Other Financing Sources		0	134,800	0	0	3,192,121	0	100,000
<b>TOTAL SOURCES</b>	<b>16,216,285</b>	<b>5,293,204</b>	<b>0</b>	<b>3,627,361</b>	<b>112,089,523</b>	<b>3,797,359</b>	<b>5,004,153</b>	<b>146,027,885</b>
Transfers In	8,489,756	987,481	1,622,816	819,509	340,000	0	0	12,259,562
Debt Proceeds	0	1,500,000	0	0	0	0	0	1,500,000
Fund Balances/Reserves/Net Assets	0	169,072	0	0	0	557,026	0	726,098
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>24,706,041</b>	<b>7,949,757</b>	<b>1,622,816</b>	<b>4,446,870</b>	<b>112,429,523</b>	<b>4,354,385</b>	<b>5,004,153</b>	<b>160,513,545</b>
<b>EXPENDITURES</b>								
General Government	943,130	0	0	60,000	0	3,485,000	5,004,153	9,492,283
Public Safety	13,825,024	781,031	0	0	0	0	0	14,606,055
Physical Environment	120,606	1,445,966	0	0	95,671,988	0	0	97,238,560
Transportation	2,345,596	0	0	4,341,870	0	0	0	6,687,466
Economic Environment	223,598	2,864,507	0	0	1,267,500	0	0	4,355,605
Human Services	20,000	0	0	0	0	0	0	20,000
Culture / Recreation	5,208,835	0	0	45,000	0	0	0	5,253,835
Other Financing Uses	170,125	0	0	0	0	0	0	170,125
<b>TOTAL EXPENDITURES</b>	<b>22,856,914</b>	<b>5,091,504</b>	<b>0</b>	<b>4,446,870</b>	<b>96,939,488</b>	<b>3,485,000</b>	<b>5,004,153</b>	<b>137,823,929</b>
Transfers Out	1,849,127	2,063,004	0	0	8,247,431	0	0	12,159,562
Debt Service	0	24,047	1,622,816	0	6,663,075	0	0	8,309,938
Fund Balances/Reserves/Net Assets	0	771,202	0	0	579,529	869,385	0	2,220,116
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>24,706,041</b>	<b>7,949,757</b>	<b>1,622,816</b>	<b>4,446,870</b>	<b>112,429,523</b>	<b>4,354,385</b>	<b>5,004,153</b>	<b>160,513,545</b>
<b>TRANSFERS, RESERVES &amp; BALANCES</b>								

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 2006-07	Adopted 2007-08	Adopted 2008-09	Actual 2006-07	Adopted 2007-08	Adopted 2008-09
Financial Sources	19,482,460	17,186,783	16,216,285	5,264,987	6,241,902	5,462,276
Financial Uses	(28,424,421)	(26,098,344)	(24,706,041)	(2,890,525)	(3,567,162)	(5,091,504)
Sources over (under) Uses	(8,941,961)	(8,911,561)	(8,489,756)	2,374,462	2,674,740	370,772
Operating Transfers In (Out)	7,132,685	8,911,561	8,489,756	(49,494)	(1,200,167)	(1,075,523)
Debt Proceeds	0	0	0	(24,047)	(24,048)	1,475,953
Change in Net Assets Balance	(1,809,276)	0	0	2,300,921	1,450,525	771,202
Net Assets Balance-October 1	5,674,123	3,864,847	3,864,847	287,839	2,588,760	4,039,285
Net Assets Balance-September 30	3,864,847	3,864,847	3,864,847	2,588,760	4,039,285	4,810,487

	Debt Service Fund			Capital Projects Fund		
	Actual 2006-07	Adopted 2007-08	Adopted 2008-09	Actual 2006-07	Adopted 2007-08	Adopted 2008-09
Financial Sources	1,625,705	1,625,700	1,622,816	3,330,572	6,774,630	4,446,870
Financial Uses	(1,610,704)	(1,625,700)	(1,622,816)	(9,335,393)	(6,774,630)	(4,446,870)
Sources over (under) Uses	15,001	0	0	(6,004,821)	0	0
Operating Transfers In (Out)	0	0	0	227,328	0	0
Debt Proceeds	0	0	0	0	0	0
Change in Net Assets Balance	15,001	0	0	(5,777,493)	0	0
Net Assets Balance-October 1	470,000	485,001	485,001	8,741,368	2,963,875	2,963,875
Net Assets Balance-September 30	485,001	485,001	485,001	2,963,875	2,963,875	2,963,875

## Enterprise Funds

### Summary of Revenues, Expenses & Changes in Net Assets

(\$ in Thousands)	Electric Utility Fund			Gas Utility Fund		
	Actual 2006-07	Adopted 2007-08	Adopted 2008-09	Actual 2006-07	Adopted 2007-08	Adopted 2008-09
Operating Revenues	60,077	64,529	75,393	8,575	10,712	10,474
Operating Expenses	(53,857)	(55,423)	(67,466)	(7,193)	(8,265)	(8,924)
Operating Income (Loss)	6,220	9,106	7,927	1,382	2,447	1,550
Nonoperating Revenues (Expenses)	161	(3,301)	(2,260)	100	(587)	(346)
Income Before Operating Transfers	6,381	5,804	5,667	1,482	1,860	1,204
Operating Transfers In (Out)	(5,805)	(5,804)	(5,667)	(851)	(914)	(857)
Net Income (Loss)	575	0	0	631	947	347
Net Assets-October 1	49,627	50,202	50,202	9,896	10,527	11,474
Net Assets-September 30	50,202	50,202	50,202	10,527	11,474	11,821

(\$ in Thousands)	Water Utility Fund			Wastewater Utility Fund		
	Actual 2006-07	Adopted 2007-08	Adopted 2008-09	Actual 2006-07	Adopted 2007-08	Adopted 2008-09
Operating Revenues	7,383	8,491	7,243	9,157	11,208	9,926
Operating Expenses	(5,743)	(6,588)	(7,738)	(7,188)	(8,925)	(9,206)
Operating Income (Loss)	1,640	1,903	(495)	1,969	2,283	720
Nonoperating Revenues (Expenses)	1,791	(1,010)	1,249	1,543	(1,601)	0
Income Before Operating Transfers	3,431	893	754	3,512	682	720
Operating Transfers In (Out)	(793)	(893)	(754)	(664)	(682)	(720)
Net Income (Loss)	2,638	0	0	2,848	0	0
Net Assets-October 1	21,540	24,178	24,178	26,359	29,207	29,207
Net Assets-September 30	24,178	24,178	24,178	29,207	29,207	29,207

(\$ in Thousands)	Communications Fund			Solid Waste Fund		
	Actual 2006-07	Adopted 2007-08	Adopted 2008-09	Actual 2006-07	Adopted 2007-08	Adopted 2008-09
Operating Revenues	1,154	1,189	1,184	3,456	3,993	3,749
Operating Expenses	(865)	(862)	(994)	(2,907)	(3,334)	(3,424)
Operating Income (Loss)	289	327	190	549	659	325
Nonoperating Revenues (Expenses)	(46)	(327)	(190)	40	(290)	(75)
Income Before Operating Transfers	243	0	0	589	369	250
Operating Transfers In (Out)	200	0	0	(251)	(268)	(250)
Net Income (Loss)	443	0	0	338	101	0
Net Assets-October 1	5,269	5,712	5,712	(338)	0	101
Net Assets-September 30	5,712	5,712	5,712	0	101	101

## Internal Service Funds

### Summary of Revenues, Expenses & Changes in Net Assets

	<b>Health Insurance</b>		
	<b>Actual 2006-07</b>	<b>Adopted 2007-08</b>	<b>Adopted 2008-09</b>
Operating Revenues	4,010,734	4,219,349	4,218,813
Operating Expenses	(3,794,123)	(4,424,349)	(4,379,563)
Operating Income (Loss)	216,611	(205,000)	(160,750)
Nonoperating Revenues (Expenses)	257,751	205,000	160,750
Income Before Operating Transfers	474,362	0	0
Operating Transfers In (Out)	0	0	0
Net Income (Loss)	474,362	0	0
Net Assets-October 1	2,302,384	2,776,746	2,776,746
Net Assets-September 30	2,776,746	2,776,746	2,776,746

	<b>Workers' Compensation</b>		
	<b>Actual 2006-07</b>	<b>Adopted 2007-08</b>	<b>Adopted 2008-09</b>
Operating Revenues	592,068	443,468	474,590
Operating Expenses	(492,936)	(523,468)	(624,590)
Operating Income (Loss)	99,132	(80,000)	(150,000)
Nonoperating Revenues (Expenses)	137,009	80,000	150,000
Income Before Operating Transfers	236,141	0	0
Operating Transfers In (Out)	0	0	0
Net Income (Loss)	236,141	0	0
Net Assets-October 1	1,479,487	1,715,628	1,715,628
Net Assets-September 30	1,715,628	1,715,628	1,715,628

## Summary of Appropriations

## All Funds

## Summary of Appropriations

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>001 GENERAL FUND</b>					
Personal Services	20,807,819	22,424,136	10,336,038	23,296,168	21,384,241
Operating Expenses	8,877,206	9,348,920	4,771,456	9,843,252	9,528,724
Capital Outlay	3,729,166	4,812,149	935,780	2,307,636	1,501,160
Debt Service	45,604	45,603	34,802	38,004	0
Grants and Aids	335,112	13,500	0	0	0
Other Uses	(9,603,213)	(8,360,786)	(4,164,344)	(9,386,716)	(7,708,084)
<b>TOTAL GENERAL FUND</b>	<b>24,191,694</b>	<b>28,283,522</b>	<b>11,913,732</b>	<b>26,098,344</b>	<b>24,706,041</b>
<b>014 STORMWATER</b>					
Personal Services	137,713	146,268	74,356	185,929	164,236
Operating Expenses	556,922	292,819	196,823	483,253	526,242
Capital Outlay	1,138,830	938,942	227,932	775,000	640,000
Other Uses	0	0	0	6,784	115,488
<b>TOTAL STORMWATER</b>	<b>1,833,465</b>	<b>1,378,029</b>	<b>499,111</b>	<b>1,450,966</b>	<b>1,445,966</b>
<b>016 GREATER LEESBURG CRA</b>					
Operating Expenses	201,125	284,081	4,100	0	325,603
Debt Service	24,047	24,047	12,024	24,048	24,047
Other Uses	179,940	261,061	86,946	595,389	297,556
<b>TOTAL GLCRA</b>	<b>405,112</b>	<b>569,189</b>	<b>103,070</b>	<b>619,437</b>	<b>647,206</b>
<b>017 CARVER HEIGHTS CRA</b>					
Personal Services	0	0	0	0	54,809
Operating Expenses	16,783	19,175	13,925	0	101,470
Capital Outlay	5,000	0	0	0	1,635,700
Other Uses	0	0	0	301,035	240,000
<b>TOTAL CHCRA</b>	<b>21,783</b>	<b>19,175</b>	<b>13,925</b>	<b>301,035</b>	<b>2,031,979</b>
<b>018 US HWY 441/27 CRA</b>					
Operating Expenses	0	46,441	3,978	0	3,925
Capital Outlay	0	0	25,620	450,000	743,000
Other Uses	0	0	0	771,068	481,202
<b>TOTAL 441/27CRA</b>	<b>0</b>	<b>46,441</b>	<b>29,598</b>	<b>1,221,068</b>	<b>1,228,127</b>
<b>121 POLICE FORFEITURE</b>					
Operating Expenses	0	47,405	14,792	15,000	34,000
Capital Outlay	0	4,785	19,625	29,400	25,800
Other Uses	0	0	0	25,000	0
<b>TOTAL POLICE FORFEITURE</b>	<b>0</b>	<b>52,190</b>	<b>34,417</b>	<b>69,400</b>	<b>59,800</b>
<b>122 POLICE EDUCATION RECEIPTS</b>					
Other Uses	0	0	0	17,000	0
<b>TOTAL POLICE EDUCATION RECEIPTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,000</b>	<b>0</b>
<b>132 DISCRETIONARY SALES TAX</b>					
Other Uses	0	1,102,201	892,239	1,820,176	1,580,679
<b>TOTAL DISCRETIONARY SALES TAX</b>	<b>0</b>	<b>1,102,201</b>	<b>892,239</b>	<b>1,820,176</b>	<b>1,580,679</b>
<b>141 POLICE IMPACT FEES</b>					
Operating Expenses	0	0	220,900	300,000	0
Capital Outlay	0	0	0	101,500	75,000
<b>TOTAL POLICE IMPACT FEES</b>	<b>0</b>	<b>0</b>	<b>220,900</b>	<b>401,500</b>	<b>75,000</b>
<b>142 FIRE IMPACT FEES</b>					
Other Uses	0	385,407	0	100,000	0
<b>TOTAL FIRE IMPACT FEES</b>	<b>0</b>	<b>385,407</b>	<b>0</b>	<b>100,000</b>	<b>0</b>

## Summary of Appropriations (Continued)

### All Funds

### Summary of Appropriations (Continued)

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>143 RECREATION IMPACT FEES</b>					
Other Uses	0	22,069	20,127	200,000	0
<b>TOTAL RECREATION IMPACT FEES</b>	<b>0</b>	<b>22,069</b>	<b>20,127</b>	<b>200,000</b>	<b>0</b>
<b>151 BUILDING PERMITS FUND</b>					
Personal Services	0	704,139	255,415	635,455	460,697
Operating Expenses	0	326,501	119,869	258,123	185,534
Capital Outlay	0	79,970	0	0	0
Other Uses	0	0	0	78,422	234,769
<b>TOTAL BUILDING PERMITS FUND</b>	<b>0</b>	<b>1,110,610</b>	<b>375,284</b>	<b>972,000</b>	<b>881,000</b>
<b>021 DEBT SERVICE</b>					
Debt Service	1,296,293	1,610,704	964	1,625,700	1,622,816
<b>TOTAL DEBT SERVICE</b>	<b>1,296,293</b>	<b>1,610,704</b>	<b>964</b>	<b>1,625,700</b>	<b>1,622,816</b>
<b>031 CAPITAL PROJECTS</b>					
Personal Services	24,534	25,829	25,915	0	0
Operating Expenses	1,168,972	1,239,413	193,443	0	0
Capital Outlay	10,634,631	8,070,154	2,134,284	6,774,630	4,446,870
Debt Service	0	0	0	0	0
Other Uses	0	0	0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	<b>11,828,137</b>	<b>9,335,396</b>	<b>2,353,642</b>	<b>6,774,630</b>	<b>4,446,870</b>
<b>041 ELECTRIC</b>					
Personal Services	3,225,559	3,538,848	1,620,071	3,665,769	3,422,059
Operating Expenses	53,447,964	51,971,003	26,370,672	52,237,488	63,696,606
Capital Outlay	4,168,057	1,713,228	1,070,357	2,055,570	0
Debt Service	840,979	947,992	1,110,377	1,179,381	2,741,422
Other Uses	(1,595,763)	2,887,734	1,117,312	5,915,535	6,093,046
<b>TOTAL ELECTRIC</b>	<b>60,086,796</b>	<b>61,058,805</b>	<b>31,288,789</b>	<b>65,053,743</b>	<b>75,953,133</b>
<b>042 GAS</b>					
Personal Services	1,088,951	1,086,095	491,953	1,182,322	1,039,168
Operating Expenses	8,966,190	6,961,507	3,721,216	8,367,485	8,440,784
Capital Outlay	30,995	43,341	2,757	556,381	174,300
Debt Service	156,375	196,019	166,620	268,187	423,831
Other Uses	(163,280)	(215,404)	429,759	1,839,741	1,204,707
<b>TOTAL GAS</b>	<b>10,079,231</b>	<b>8,071,558</b>	<b>4,812,305</b>	<b>12,214,116</b>	<b>11,282,790</b>
<b>043 WATER</b>					
Personal Services	1,344,199	1,559,813	741,142	1,624,977	1,759,775
Operating Expenses	3,414,026	4,819,162	2,101,725	3,775,042	4,481,978
Capital Outlay	11,318,624	3,840,326	872,551	1,008,366	98,612
Debt Service	360,632	637,194	718,019	761,544	1,560,261
Other Uses	(11,590,189)	(4,309,015)	(668,578)	1,320,939	765,911
<b>TOTAL WATER</b>	<b>4,847,292</b>	<b>6,547,480</b>	<b>3,764,859</b>	<b>8,490,868</b>	<b>8,666,537</b>
<b>044 WASTEWATER</b>					
Personal Services	1,922,209	2,126,851	923,722	2,421,935	2,297,897
Operating Expenses	5,119,253	5,284,578	2,625,505	5,338,422	4,890,693
Capital Outlay	16,167,613	3,534,774	354,134	1,600,000	352,500
Debt Service	458,971	829,429	646,081	1,025,867	1,833,331
Other Uses	(16,679,540)	(3,915,490)	79,040	822,069	951,675
<b>TOTAL WASTEWATER</b>	<b>6,988,506</b>	<b>7,860,142</b>	<b>4,628,482</b>	<b>11,208,293</b>	<b>10,326,096</b>
<b>045 COMMUNICATIONS</b>					
Personal Services	261,584	315,973	139,628	314,676	316,823
Operating Expenses	563,519	559,738	315,957	597,290	664,972
Capital Outlay	343,500	82,422	54,275	185,000	97,986
Debt Service	46,469	49,640	20,396	117,000	104,230
Other Uses	(287,381)	(93,280)	(83,073)	1,910	210
<b>TOTAL COMMUNICATIONS</b>	<b>927,691</b>	<b>914,493</b>	<b>447,183</b>	<b>1,215,876</b>	<b>1,184,221</b>

## Summary of Appropriations (Continued)

## All Funds

### Summary of Appropriations (Continued)

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>046 SOLID WASTE</b>					
Personal Services	764,078	823,604	375,521	887,628	923,138
Operating Expenses	2,182,683	2,158,704	1,140,092	2,446,144	2,401,108
Capital Outlay	133,561	0	90,465	326,480	175,000
Other Uses	54,213	175,327	(31,297)	368,863	250,000
<b>TOTAL SOLID WASTE</b>	<b>3,134,535</b>	<b>3,157,635</b>	<b>1,574,781</b>	<b>4,029,115</b>	<b>3,749,246</b>
<b>554 KRISTEN COURT FUND</b>					
Personal Services	0	0	150	0	0
Operating Expenses	0	137,092	68,315	0	600,000
Capital Outlay	0	3,415,763	0	0	427,500
Debt Service	0	10,502	29,125	220,000	240,000
Other Uses	0	(3,415,763)	0	0	0
<b>TOTAL KRISTEN COURT FUND</b>	<b>0</b>	<b>147,594</b>	<b>97,590</b>	<b>220,000</b>	<b>1,267,500</b>
<b>061 POLICE PENSION</b>					
Operating Expenses	1,285,255	757,308	393,834	720,000	790,000
Other Uses	0	0	0	90,000	97,557
<b>TOTAL POLICE PENSION</b>	<b>1,285,255</b>	<b>757,308</b>	<b>393,834</b>	<b>810,000</b>	<b>887,557</b>
<b>062 FIRE PENSION</b>					
Operating Expenses	821,332	543,748	305,042	530,000	600,000
Other Uses	0	0	0	289,000	771,828
<b>TOTAL FIRE PENSION</b>	<b>821,332</b>	<b>543,748</b>	<b>305,042</b>	<b>819,000</b>	<b>1,371,828</b>
<b>063 GENERAL EMPLOYEES PENSION</b>					
Operating Expenses	1,732,952	1,902,190	971,911	1,995,000	2,095,000
Other Uses	0	0	0	1,111,022	0
<b>TOTAL GENERAL EMPLOYEE</b>	<b>1,732,952</b>	<b>1,902,190</b>	<b>971,911</b>	<b>3,106,022</b>	<b>2,095,000</b>
<b>064 HEALTH INSURANCE</b>					
Personal Services	287,892	312,595	149,038	324,000	288,198
Operating Expenses	3,631,022	3,481,528	1,886,760	4,100,349	4,091,365
Other Uses	0	0	0	0	0
<b>TOTAL HEALTH INSURANCE</b>	<b>3,918,914</b>	<b>3,794,123</b>	<b>2,035,798</b>	<b>4,424,349</b>	<b>4,379,563</b>
<b>065 WORKERS' COMPENSATION</b>					
Operating Expenses	315,370	492,936	322,943	523,468	524,590
Other Uses	0	0	0	0	100,000
<b>TOTAL WORKERS' COMP</b>	<b>315,370</b>	<b>492,936</b>	<b>322,943</b>	<b>523,468</b>	<b>624,590</b>
<b>ALL FUNDS</b>					
Personal Services	29,864,538	33,064,151	15,132,949	34,538,859	32,111,041
Operating Expenses	92,300,574	90,674,249	45,763,260	91,530,316	103,982,594
Capital Outlay	47,669,977	26,535,854	5,787,780	16,169,963	10,393,428
Debt Service	3,229,370	4,351,130	2,738,408	5,259,731	8,549,938
Grants and Aids	335,112	13,500	0	0	0
Other Uses	(39,685,213)	(15,475,939)	(2,321,869)	6,287,237	5,476,544
<b>TOTAL APPROPRIATIONS</b>	<b>133,714,358</b>	<b>139,162,945</b>	<b>67,100,528</b>	<b>153,786,106</b>	<b>160,513,545</b>

# Personal Services

## Change in Authorized Positions by Fund/Department

### Change in Authorized Positions by Fund/Department

<u>DEPARTMENT/DIVISION</u>	<u>2007-08</u>	<u>2008-09</u>	<u>NET</u>	<u>REASON FOR CHANGE</u>
<b>GENERAL FUND</b>				
Legislative	5.00	5.00	0.00	
Executive	6.00	5.00	-1.00	Executive Assistant/Administrative Aide II
Finance	54.00	50.00	-4.00	Key Accts.,Acct Spec. II, Ex. Assistant/Admin Aide I Fin. Acct. Administrator, Reallocation of Dep. Finance Director, Reorganization of Customer Service
Human Resources	6.00	6.00	0.00	
Information Technology	13.00	12.00	-1.00	Help Desk Administrator
GIS/Engineering	12.00	7.00	-5.00	Asst. City Eng.,Survey Tech., GIS Spec. I, Gis Spec. III(2)
Airport	1.00	1.00	0.00	
Police	116.00	109.00	-7.00	Office Spec.,Clerical Asst. , Reorganization of Dept., Police Officers(2), Intern/Reserve (2) Animal Control Officer
Fire	69.00	67.00	-2.00	Fire Div. Chiefs(2)
Public Works	19.00	16.10	-2.90	City Eng.,Project Mgr. Reallocated to Water & Wastewater, Reorganization of PW
Planning & Zoning	8.50	5.50	-3.00	Plan & Zoning Mgr., Sr. Planner, Planner
Housing & Economic	4.00	3.00	-1.00	Neighborhood Coordinator
Library	36.00	32.00	-4.00	Reducing Library hours (4)
Recreation	89.00	52.00	-37.00	Museum Curator, Rec. Spec., Maint. Wkr I(3) Seasonal/Temp not counted(31), Mobile Equipment Operator I
<b>GENERAL FUND TOTAL</b>	<u>438.50</u>	<u>370.60</u>	<u>-67.90</u>	
Electric	52.00	50.00	-2.00	Contract Supervisor.(1),Field Eng.(1)
Gas	21.00	19.00	-2.00	Mobile Eq. Optr II, AMR Technician
Water	30.84	34.50	3.66	Reorganization of Environmental Services Water Operator Apprentice (2), Project Manager (0.50)
Wastewater	46.83	46.50	-0.33	Reorganization of Environmental Services, Project Manager (0.50)
Stormwater	4.33	4.00	-0.33	Reorganization of Environmental Services
Communications	5.00	5.00	0.00	
Solid Waste	19.00	19.90	0.90	Reorganization of Solid Waste/PW
Carver Heights CRA	0.00	1.00	1.00	Community Redevelopment Coordinator
Building Permits	9.50	6.50	-3.00	Planning Ex.II, Housing Inspector, Office Specialist
<b>OTHER FUNDS TOTAL</b>	<u>188.50</u>	<u>186.40</u>	<u>-2.10</u>	
<b>ALL FUNDS TOTAL</b>	<u>627.00</u>	<u>557.00</u>	<u>-70.00</u>	

## Authorized Positions by Fund/Department

## Personal Services

### Authorized Positions by Fund/Department

<u>DEPARTMENT/DIVISION</u>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
<b>GENERAL FUND</b>				
Legislative	5.00	5.00	5.00	5.00
Executive	7.00	8.00	6.00	5.00
Finance	47.00	52.00	54.00	50.00
Human Resources	6.00	7.00	6.00	6.00
Information Technology	12.00	12.00	13.00	12.00
GIS/Engineering	12.00	13.00	12.00	7.00
Airport	1.00	1.00	1.00	1.00
Police	103.25	112.00	116.00	109.00
Fire	57.00	69.00	69.00	67.00
Public Works	25.00	26.00	19.00	16.10
Planning & Zoning	18.00	20.00	8.50	5.50
Housing & Economic Development	4.00	5.00	4.00	3.00
Library	28.25	36.00	36.00	32.00
Recreation	51.00	83.00	89.00	52.00
<b>GENERAL FUND TOTAL</b>	<b>376.50</b>	<b>449.00</b>	<b>438.50</b>	<b>370.60</b>
Electric	49.50	55.00	52.00	50.00
Gas	22.50	21.00	21.00	19.00
Water	30.50	30.50	30.84	34.50
Wastewater	41.50	43.50	46.83	46.50
Stormwater	4.00	4.00	4.33	4.00
Communications	5.00	5.00	5.00	5.00
Solid Waste	18.00	19.00	19.00	19.90
Carver Heights CRA	0.00	0.00	0.00	1.00
Building Permits	0.00	0.00	9.50	6.50
<b>OTHER FUNDS TOTAL</b>	<b>171.00</b>	<b>178.00</b>	<b>188.50</b>	<b>186.40</b>
<b>ALL FUNDS TOTAL</b>	<b>547.50</b>	<b>627.00</b>	<b>627.00</b>	<b>557.00</b>

# Personal Services Cost

## Authorized Positions by Fund/Department

### Authorized Positions by Fund/Department

<u>DEPARTMENT/DIVISION</u>		<u>AUTH</u>	<u>*SALARIES</u>	<u>OTHER</u>	<u>FRINGES</u>	<u>TOTAL</u>
<b>GENERAL FUND</b>		<b>POS</b>		<b>SALARIES</b>		
1100	Legislative	5.00	46,728	6,632	29,480	82,840
1200	Executive	5.00	492,365	2,200	156,379	650,944
1300	Finance	50.00	1,807,782	29,000	579,124	2,415,906
1400	Human Resources	6.00	313,879	0	83,029	396,908
1600	Information Technology	12.00	669,567	25,000	177,972	872,539
1700	GIS/Engineering	7.00	297,068	1,000	87,555	385,623
1800	Airport	1.00	52,873	0	10,949	63,822
2100	Police	109.00	4,361,647	492,429	1,771,596	6,625,672
2200	Fire	67.00	3,402,969	128,522	1,534,953	5,066,444
5100	Public Works	16.10	551,195	9,500	201,659	762,354
6100	Planning & Zoning	5.50	241,839	1,000	75,517	318,356
6200	Housing & Economic Development	3.00	176,597	0	45,485	222,082
7100	Library	32.00	760,310	2,383	227,399	990,092
8100	Recreation	52.00	1,631,338	279,885	619,436	2,530,659
<b>GENERAL FUND TOTAL</b>		<b>370.60</b>	<b>14,806,157</b>	<b>977,551</b>	<b>5,600,533</b>	<b>21,384,241</b>
1340	Health Insurance Fund	0.00	0	0	288,198	288,198
5171	Stormwater Fund	4.00	112,276	7,000	44,960	164,236
6190	Carver Heights CRA	1.00	42,987	0	11,822	54,809
1000	Electric Fund	50.00	2,520,683	148,500	752,877	3,422,060
2000	Gas Fund	19.00	758,830	35,000	245,338	1,039,168
3000	Water Fund	34.50	1,259,737	64,400	435,638	1,759,775
4000	Wastewater Fund	46.50	1,613,755	108,800	575,343	2,297,898
5000	Communications Fund	5.00	241,693	6,000	69,130	316,823
5100	Solid Waste Fund	19.90	623,574	28,455	271,109	923,138
6100	Building Permits Fund	6.50	350,192	1,000	109,504	460,696
<b>OTHER FUNDS TOTAL</b>		<b>186.40</b>	<b>7,523,727</b>	<b>399,155</b>	<b>2,803,919</b>	<b>10,726,801</b>
<b>ALL FUNDS TOTAL</b>		<b>557.00</b>	<b>22,329,884</b>	<b>1,376,706</b>	<b>8,404,452</b>	<b>32,111,042</b>

This schedule does not include temporary employees.

\*Salaries include wages and standby pay

## Revenue Sources and Appropriations

## General Fund

### Revenue Sources and Appropriations

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>REVENUE SOURCES</b>					
Taxes	9,335,159	10,515,257	7,069,894	11,723,891	11,421,764
Licenses and Permits	1,287,389	234,022	221,658	264,500	295,635
Intergovernmental	1,884,697	2,783,706	1,174,716	2,735,683	2,340,382
Charges for Services	394,246	501,758	234,213	541,913	775,264
Fines and Forfeitures	383,075	213,822	94,507	228,500	178,000
Miscellaneous	1,921,143	2,152,272	586,113	1,692,296	1,205,240
Other Sources	7,636,714	10,073,396	4,215,571	8,911,561	8,489,756
<b>TOTAL REVENUE SOURCES</b>	<b>22,842,423</b>	<b>26,474,233</b>	<b>13,596,672</b>	<b>26,098,344</b>	<b>24,706,041</b>

<b>APPROPRIATIONS</b>					
City Commission	88,860	128,721	43,663	84,597	75,815
Executive	1,081,369	3,425,794	1,509,049	1,878,398	2,417,221
Finance	456,648	274,463	18,166	422,446	435,379
Human Resources	442,772	446,286	185,942	383,463	353,548
Information Technology	104,347	(536,556)	168,813	181,719	118,688
GIS/Engineering	82,059	(239,381)	(62,453)	86,059	44,711
Airport	594,217	913,036	417,458	797,330	678,128
Police	7,324,632	7,990,748	3,807,948	8,222,685	7,850,435
Fire	5,010,789	5,861,115	2,734,422	5,845,160	5,974,589
Public Works	2,035,344	2,583,995	(50,588)	1,150,637	440,641
Community Development	978,594	287,157	102,319	328,135	213,534
Economic Development	370,461	305,623	141,460	277,453	223,598
Library	1,313,495	2,131,842	791,947	1,722,315	1,482,082
Recreation	4,308,107	4,710,679	2,105,586	4,717,947	4,397,672
<b>TOTAL APPROPRIATIONS</b>	<b>24,191,694</b>	<b>28,283,522</b>	<b>11,913,732</b>	<b>26,098,344</b>	<b>24,706,041</b>



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## General Fund

### Revenue Detail

### Revenue Detail

ACCOUNT	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>001-0000</b>					
<b>TAXES</b>					
31101 Current Property Taxes	4,413,454	5,655,280	4,936,577	6,455,620	6,313,764
31102 Delinquent Property Taxes	51,957	31,044	(122,023)	30,000	30,000
31240 Local Option Gas Tax	634,101	622,224	252,708	635,110	611,000
31241 One Cent Fuel Tax	200,777	199,803	62,417	205,000	188,000
31261 Local Option Sales Tax	50,000	0	0	0	0
31310 Electric - Franchise Fees	15,714	25,498	13,031	21,000	26,000
31370 Solid Waste - Franchise Fees	79,789	60,746	26,341	80,000	65,000
31410 Electric - Utility Services Tax	2,269,989	2,309,180	1,157,370	2,532,014	2,548,000
31430 Water - Utility Services Tax	281,392	301,253	140,535	350,000	325,000
31440 Gas - Utility Services Tax	205,354	219,721	136,870	265,000	230,000
31490 Reuse Water - Services Tax	14,092	28,060	14,589	45,000	35,000
31502 Communication Services Tax	1,118,540	1,062,448	451,479	1,105,147	1,050,000
<b>TOTAL TAXES</b>	<b>9,335,159</b>	<b>10,515,257</b>	<b>7,069,894</b>	<b>11,723,891</b>	<b>11,421,764</b>
<b>LICENSES AND PERMITS</b>					
32101 Business Receipts Tax	207,191	226,396	214,373	250,000	237,500
32201 Building Permits	724,399	0	0	0	0
32202 Plans Review-Building	1	0	0	0	0
32203 Site Plan-Zoning	15,549	7,326	7,260	14,000	57,885
32901 Plumbing Permits	104,078	0	0	0	0
32902 Electric Permits	111,252	0	0	0	0
32903 Gas Permits	45,667	0	0	0	0
32905 Mechanical Permits	70,125	0	0	0	0
32908 Sign Permits (General)	8,527	0	0	0	0
32909 Taxi Cab Permits	600	300	25	500	250
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>1,287,389</b>	<b>234,022</b>	<b>221,658</b>	<b>264,500</b>	<b>295,635</b>
<b>INTERGOVERNMENTAL REVENUES</b>					
33121 Public Safety - Police (Federal)	46,067	19,841	(792)	0	0
33122 Fire Department	248,594	437,583	56,534	362,500	183,500
33151 Development Services	20,000	0	0	0	0
33171 ERATE	2,520	3,140	0	0	0
33172 Urban Forestry Trees	0	37,370	0	0	0
33191 Emergency Management	1,000	1,257	0	0	0
33422 Fire Department	105,573	0	0	0	0
33512 Revenue Sharing-Cigarette	413,285	414,996	198,896	401,209	353,252
33512 Revenue Sharing - Gas Tax	160,722	156,152	72,190	150,964	142,825
33514 Mobile Home Licenses	59,216	62,632	56,240	65,000	65,000
33515 Alcoholic Beverage License	20,826	16,281	3,868	21,000	18,000
33518 Half Cent Sales Tax	179,618	1,001,858	411,176	1,072,170	965,074
33522 Fire Supplemental Comp	9,935	17,190	11,600	11,000	18,000
33541 Rebate/Vehicles - Gas	21,023	44,078	17,730	25,000	25,000
33721 Public Safety Police-County	83,630	17,494	0	0	0
33722 EMS - Fire Department	0	0	2,252	0	0
33771 Library	0	32,774	0	0	0
33803 ALS-Lake County	101,569	131,701	93,187	110,000	169,000
33807 Library-Lake County	311,665	318,295	242,573	415,840	376,731
33811 County Licenses	24,593	23,016	4,460	26,000	24,000
33844 Impact Collect Fee/County	72,403	48,048	4,802	75,000	0
33845 Library	2,458	0	0	0	0
<b>TOTAL INTERGOVERNMENTAL</b>	<b>1,884,697</b>	<b>2,783,706</b>	<b>1,174,716</b>	<b>2,735,683</b>	<b>2,340,382</b>

**General  
Fund**

**Revenue  
Detail  
(Continued)**

**Revenue Detail (Continued)**

ACCOUNT 001-0000	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>CHARGES FOR SERVICES</b>					
34111 Credit Report Fees	0	0	520	0	0
34191 Zoning Fees	99,334	22,134	18,708	40,000	40,000
34193 Sale/Maps & Publications	707	275	65	1,613	0
34194 Qualifying Fees-Elections	1,693	0	0	0	0
34195 Certification & Copying	7,315	6,768	7,015	8,000	8,000
34209 Other Public Safety	46,918	44,170	10,705	51,000	43,000
34221 Fire Protection Services	0	0	350	0	0
34391 Fleet External Sales	0	0	495	0	0
34410 Airport/ US Custom Fees	2,585	146,745	68,297	153,000	144,138
34711 Library Card Fees	3,177	2,904	1,273	2,800	3,000
34721 Activities Fees	129,291	130,040	53,899	130,000	361,081
34723 Swimming Pool - Venetian Gardens	8,696	17,671	7,460	10,000	60,461
34724 Swimming Pool - Dabney	12,403	3,877	45	14,000	16,084
34725 Concession Stand Revenue	2,360	600	307	2,500	1,000
34726 PAYS-Parent Education	0	7	0	0	0
34727 Special Events	0	45,000	12,500	50,000	20,000
34729 Other Recreation Fees	4,782	21,254	27,996	5,000	25,000
34755 Marina/Sale - Merchandise	8,187	6,888	2,359	6,000	6,000
34756 Marina Fuel Sales	64,113	50,751	20,272	65,000	45,000
34757 Marina - Services	2,685	2,674	1,947	3,000	2,500
<b>TOTAL CHARGES FOR SERVICES</b>	<b>394,246</b>	<b>501,758</b>	<b>234,213</b>	<b>541,913</b>	<b>775,264</b>
<b>FINES AND FORFEITURES</b>					
35101 Court Fines (Traffic)	87,833	70,885	31,153	90,000	65,000
35102 Investigative Fees	23,444	23,515	7,608	25,000	20,000
35103 Police Education - 2nd \$	12,671	9,650	4,164	0	0
35104 Auto.Radio Commun.Program	45,912	37,227	16,066	50,000	32,000
35105 Criminal Fines & Forfeits	7,768	3,117	755	0	0
35106 Sale Forfeited Property	31,676	0	0	0	0
35201 Library Fines	18,293	19,057	12,604	19,000	19,000
35401 Code Enforcement Fines	150,951	48,543	21,510	40,000	40,000
35402 Peddlers/Solicitor Admin	125	25	25	0	0
35403 Other Fine/Parking Ticket	4,402	1,803	622	4,500	2,000
<b>TOTAL FINES AND FORFEITURES</b>	<b>383,075</b>	<b>213,822</b>	<b>94,507</b>	<b>228,500</b>	<b>178,000</b>
<b>MISCELLANEOUS REVENUE</b>					
36101 Interest on Investments	289,405	247,074	64,860	300,000	150,000
36103 Interest-Police Forfeits	2,875	0	0	3,000	0
36105 Interest Fed Forfeiture	2,043	0	0	2,100	0
36106 LLEBG Grants	(1,744)	0	0	0	0
36107 Fire Dept	0	1,123	716	0	0
36111 Miscellaneous Interest	18,283	7,951	2,343	18,300	3,000
36130 Gain/Loss Investments	15,769	25,406	13,029	16,000	15,000
36201 Rents and Royalties	7,623	9,282	154,742	426,419	333,240
36202 Airport Rentals & Fuel Sales	597,759	626,407	179,743	330,452	353,400
36203 Portable Stage	0	1,100	0	0	0
36204 Police Comm.Tower Rental	8,418	8,418	4,209	8,700	8,500
36205 Cultural Arts Bldg. Fees	884	1,956	765	900	1,500
36206 Rents - Mote Morris House	3,883	9,154	3,099	4,000	4,000
36207 Community Building	43,850	51,990	19,822	44,000	52,000
36208 Marina Operating Lease & Rentals	213,973	220,672	111,524	219,900	200,900
36211 Library Rentals	0	0	447	0	0

## Revenue Detail (Continued)

## General Fund

## Revenue Detail (Continued)

ACCOUNT	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>MISCELLANEOUS REVENUE (CONT)</b>					
36310 Special Assessments	0	0	0	0	0
36322 Impact Fee Public Safety	0	0	0	0	0
36322 Police Impact Fee	181,074	0	0	0	0
36322 Fire Impact Fee	160,879	0	0	0	0
36327 Recreation Impact Fee	235,975	0	0	0	0
36403 Sale-Furniture/Equipment	34,236	74,762	4,722	136,876	5,000
36404 Insurance from Losses	52,370	17,559	672	10,000	5,000
36406 Library Book Sales	804	757	14	1,000	700
36429 Sale of Real Estate	0	674,900	0	15,000	0
36501 Sale of Surplus Materials	416	0	0	0	0
36605 Contrib.-Downtown Bench	(217)	0	0	0	0
36607 DARE Program Contribution	6,966	2,350	2,575	8,000	0
36609 Contributions/Donations	(35,219)	17,400	2,000	10,000	0
36610 Recreation Department	10,360	0	0	0	0
36611 Friends of the Library	0	428	0	0	0
36691 Mote-Morris/ Lights Lake	0	0	0	0	0
36694 Contributions-C.U.R.E.	8,981	9,504	3,990	8,000	0
36695 School Bus Lights	1,049	1,345	542	1,000	1,000
36696 Housing Renaissance	1,537	871	234	11,000	0
36697 Fire Dept Dog Fund	0	0	1,000	0	0
36902 Discount-Accounts Payable	5	0	0	0	0
36906 Misc. Reimbursement	13,092	66,936	7,934	100,049	60,000
36908 Cash Over and Short	36	949	(184)	0	0
36909 Other Income	23,319	32,872	4,555	7,000	7,000
36925 Misc. Jobbing Revenue	22,489	4,200	2,760	10,600	5,000
36990 Misc Non-Operating Revenue	(30)	36,906	0	0	0
<b>TOTAL MISCELLANEOUS</b>	<b>1,921,143</b>	<b>2,152,272</b>	<b>586,113</b>	<b>1,692,296</b>	<b>1,205,240</b>
<b>OTHER SOURCES</b>					
38114 Fire	0	385,407	0	0	0
38120 Transfer from CRA (016)	179,940	261,061	86,946	285,671	242,325
38191 From Police Forfeiture	0	0	0	25,000	0
38191 From Discretionary Tax	0	290,701	0	39,986	0
38201 Electric Utility Contribution	4,264,644	5,551,329	2,330,667	4,661,333	4,578,315
38201 Electric - Surcharge	991,928	1,025,793	489,993	1,142,918	1,088,352
38202 Gas Utility Contribution	715,239	741,249	393,368	786,735	745,308
38202 Gas - Surcharge	104,550	110,069	60,776	126,884	111,903
38203 Water Utility Contribution	347,838	564,321	280,233	560,466	520,442
38203 Water - Surcharge	196,373	229,003	98,205	331,802	233,469
38204 Wastewater Utility Contribution	496,900	663,892	341,258	682,516	719,642
38205 Solid Waste Contribution	232,339	250,571	134,125	268,250	250,000
38206 Communication Contribution	106,963	0	0	0	0
38891 Fund Balance Appropriated	0	0	0	0	0
<b>TOTAL OTHER SOURCES</b>	<b>7,636,714</b>	<b>10,073,396</b>	<b>4,215,571</b>	<b>8,911,561</b>	<b>8,489,756</b>
<b>TOTAL REVENUES</b>	<b>22,842,423</b>	<b>26,474,233</b>	<b>13,596,672</b>	<b>26,098,344</b>	<b>24,706,041</b>

# General Fund

## Departmental Summary of Appropriations

### Departmental Summary of Appropriations

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>1100 CITY COMMISSION</b>					
Personal Services	77,781	80,855	39,021	80,372	82,840
Operating Expenses	39,940	124,546	19,550	34,042	32,158
Capital Outlay	0	0	0	0	0
Other Uses	(28,861)	(76,680)	(14,908)	(29,817)	(39,183)
<b>TOTAL CITY COMMISSION</b>	<b>88,860</b>	<b>128,721</b>	<b>43,663</b>	<b>84,597</b>	<b>75,815</b>
<b>1200 EXECUTIVE</b>					
Personal Services	620,826	750,142	308,561	666,453	650,944
Operating Expenses	369,258	321,451	166,007	332,473	325,810
Capital Outlay	18,479	1,826	0	0	0
Debt Service	0	0	12,000	0	0
Grants and Aid	335,112	13,500	0	0	0
Other Uses	(262,306)	2,338,875	1,022,481	879,472	1,440,467
<b>TOTAL EXECUTIVE</b>	<b>1,081,369</b>	<b>3,425,794</b>	<b>1,509,049</b>	<b>1,878,398</b>	<b>2,417,221</b>
<b>1300 FINANCE</b>					
Personal Services	2,264,512	2,394,439	1,115,282	2,691,305	2,415,906
Operating Expenses	613,340	662,645	314,242	566,255	609,621
Capital Outlay	2,500	47,591	6,200	0	50,000
Other Uses	(2,423,704)	(2,830,212)	(1,417,558)	(2,835,114)	(2,640,148)
<b>TOTAL FINANCE</b>	<b>456,648</b>	<b>274,463</b>	<b>18,166</b>	<b>422,446</b>	<b>435,379</b>
<b>1400 HUMAN RESOURCES</b>					
Personal Services	405,873	412,554	193,404	412,490	396,908
Operating Expenses	256,457	226,609	68,887	123,672	115,481
Capital Outlay	0	0	0	0	0
Other Uses	(219,558)	(192,877)	(76,349)	(152,699)	(158,841)
<b>TOTAL HUMAN RESOURCES</b>	<b>442,772</b>	<b>446,286</b>	<b>185,942</b>	<b>383,463</b>	<b>353,548</b>
<b>1600 INFORMATION TECHNOLOGY</b>					
Personal Services	883,995	933,950	435,990	962,312	872,539
Operating Expenses	1,045,298	989,680	655,403	1,145,241	913,741
Capital Outlay	426,089	355,307	181,587	282,500	220,850
Other Uses	(2,251,035)	(2,815,493)	(1,104,167)	(2,208,334)	(1,888,442)
<b>TOTAL INFORMATION TECH</b>	<b>104,347</b>	<b>(536,556)</b>	<b>168,813</b>	<b>181,719</b>	<b>118,688</b>

## Departmental Summary of Appropriations (Continued)

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>1700 GIS/ ENGINEERING</b>					
Personal Services	657,739	596,314	297,336	740,531	385,623
Operating Expenses	88,147	63,362	27,476	120,057	61,488
Capital Outlay	74,690	75	0	0	0
Other Uses	(738,517)	(899,132)	(387,265)	(774,529)	(402,400)
<b>TOTAL GIS/ENGINEERING</b>	<b>82,059</b>	<b>(239,381)</b>	<b>(62,453)</b>	<b>86,059</b>	<b>44,711</b>
<b>1800 AIRPORT</b>					
Personal Services	60,103	63,984	29,410	64,018	63,822
Operating Expenses	412,165	731,951	338,288	686,308	584,306
Capital Outlay	76,345	71,498	26,958	9,000	30,000
Debt Service	45,604	45,603	22,802	38,004	0
<b>TOTAL AIRPORT</b>	<b>594,217</b>	<b>913,036</b>	<b>417,458</b>	<b>797,330</b>	<b>678,128</b>
<b>2100 POLICE</b>					
Personal Services	5,949,648	6,656,669	3,083,859	6,814,226	6,625,672
Operating Expenses	1,308,130	1,291,644	625,953	1,326,346	1,202,718
Capital Outlay	66,854	42,435	98,136	82,113	22,045
<b>TOTAL POLICE</b>	<b>7,324,632</b>	<b>7,990,748</b>	<b>3,807,948</b>	<b>8,222,685</b>	<b>7,850,435</b>
<b>2200 FIRE</b>					
Personal Services	4,139,246	5,009,633	2,338,535	4,968,820	5,066,444
Operating Expenses	719,530	736,113	379,325	773,840	790,982
Capital Outlay	152,013	115,369	16,562	102,500	117,163
<b>TOTAL FIRE</b>	<b>5,010,789</b>	<b>5,861,115</b>	<b>2,734,422</b>	<b>5,845,160</b>	<b>5,974,589</b>
<b>5100 PUBLIC WORKS</b>					
Personal Services	864,597	926,169	401,621	1,028,618	762,354
Operating Expenses	1,599,306	1,788,926	880,251	2,016,010	2,112,877
Capital Outlay	2,629,625	3,073,445	455,652	1,574,770	896,760
Other Uses	(3,058,184)	(3,204,545)	(1,788,112)	(3,468,761)	(3,331,350)
<b>TOTAL PUBLIC WORKS</b>	<b>2,035,344</b>	<b>2,583,995</b>	<b>(50,588)</b>	<b>1,150,637</b>	<b>440,641</b>

## General Fund

### Departmental Summary of Appropriations (Continued)

# General Fund

## Departmental Summary of Appropriations (Continued)

### Departmental Summary of Appropriations (Continued)

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>6100 COMMUNITY DEVELOPMENT</b>					
Personal Services	1,054,317	502,315	238,579	546,601	318,356
Operating Expenses	255,449	131,781	64,267	182,589	155,943
Capital Outlay	0	19,280	0	0	0
Other Uses	(331,172)	(366,219)	(200,527)	(401,055)	(260,765)
<b>TOTAL COMMUNITY DEVELOP</b>	<b>978,594</b>	<b>287,157</b>	<b>102,319</b>	<b>328,135</b>	<b>213,534</b>
<b>6200 ECONOMIC DEVELOPMENT</b>					
Personal Services	256,609	279,386	124,724	285,390	222,082
Operating Expenses	237,339	130,230	62,978	84,547	97,344
Capital Outlay	0	0	0	0	0
Other Uses	(123,487)	(103,993)	(46,242)	(92,484)	(95,828)
<b>TOTAL ECONOMIC DEVELOP</b>	<b>370,461</b>	<b>305,623</b>	<b>141,460</b>	<b>277,453</b>	<b>223,598</b>
<b>7100 LIBRARY</b>					
Personal Services	967,001	1,060,317	500,401	1,206,101	990,092
Operating Expenses	170,981	236,927	204,321	326,561	349,148
Capital Outlay	175,513	834,598	87,225	189,653	142,842
<b>TOTAL LIBRARY</b>	<b>1,313,495</b>	<b>2,131,842</b>	<b>791,947</b>	<b>1,722,315</b>	<b>1,482,082</b>
<b>8100 RECREATION</b>					
Personal Services	2,605,572	2,757,409	1,229,315	2,828,931	2,530,659
Operating Expenses	1,761,866	1,913,055	964,508	2,125,311	2,177,107
Capital Outlay	107,058	250,725	63,460	67,100	21,500
Other Uses	(166,389)	(210,510)	(151,697)	(303,395)	(331,594)
<b>TOTAL RECREATION</b>	<b>4,308,107</b>	<b>4,710,679</b>	<b>2,105,586</b>	<b>4,717,947</b>	<b>4,397,672</b>
<b>GRAND TOTAL</b>					
Personal Services	20,807,819	22,424,136	10,336,038	23,296,168	21,384,241
Operating Expenses	8,877,206	9,348,920	4,771,456	9,843,252	9,528,724
Capital Outlay	3,729,166	4,812,149	935,780	2,307,636	1,501,160
Debt Service	45,604	45,603	34,802	38,004	0
Grants and Aids	335,112	13,500	0	0	0
Other Uses	(9,603,213)	(8,360,786)	(4,164,344)	(9,386,716)	(7,708,084)
<b>TOTAL APPROPRIATIONS</b>	<b>24,191,694</b>	<b>28,283,522</b>	<b>11,913,732</b>	<b>26,098,344</b>	<b>24,706,041</b>

## Schedule of General Fund Appropriations by Funding Source

## General Fund

### Schedule of Appropriations by Funding Source

Functions/Programs	Appropriations	Program Revenues			Appropriations
		Grants and Contributions	Charges for Services	Miscellaneous Revenue	funded from
					Revenues
					Total
General fund activities:					
City Commission	\$ 75,815				\$ (75,815)
Executive (net - reserves)	2,417,221		8,000	-	(2,409,221)
Reserve(s) for cash carried forward	0				0
Finance	435,379		-		(435,379)
Human Resources	353,548				(353,548)
Information Technology	118,688				(118,688)
GIS/Engineering	44,711				(44,711)
Airport	678,128		144,138	686,640	152,650
Police	7,850,435		41,000	159,000	(7,650,435)
Fire	5,974,589	370,500	-		(5,604,089)
Public Works	440,641		2,000		(438,641)
Community Development	213,534		40,000		(173,534)
Housing and Economic Development	223,598				(223,598)
Library	1,482,082	376,731	3,000	19,700	(1,082,651)
Recreation	4,161,882		483,626	57,500	(3,620,756)
Marina	235,790		53,500	200,900	18,610
<b>Total general fund activities</b>	<b>\$ 24,706,041</b>	<b>\$ 747,231</b>	<b>\$ 775,264</b>	<b>\$ 1,123,740</b>	<b>\$ (22,059,806)</b>

#### General fund revenues not attributable to specific programs:

Taxes:	
Property taxes	\$ 6,343,764
Utility service taxes	4,188,000
Other taxes and franchise fees	890,000
Occupational & county licenses	261,500
State shared revenues	1,544,151
Investment income	168,000
Miscellaneous revenue	174,635
Subtotal, general fund revenues before transfers	13,570,050
Transfers from other funds	8,489,756
Fund balance appropriated	-
<b>Total general fund revenues not attributable to specific programs</b>	<b>\$ 22,059,806</b>



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## CITY COMMISSION

**John Christian, Mayor**  
**Bill Polk, Mayor Pro-tem/Commissioner**  
**David Knowles, Commissioner**  
**Sanna Henderson, Commissioner**  
**Lewis Puckett, 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 two seats will be held in November 2008. 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

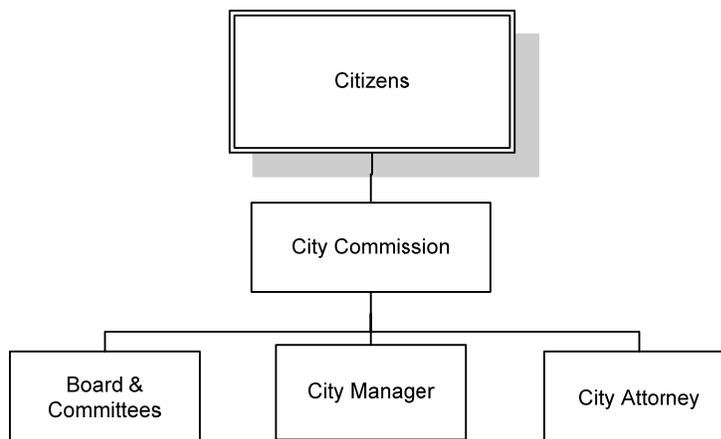
- . Personnel Committee
- . Lake County League of Cities
- . Leesburg Partnership
- . St. Johns River Water Management District
- . Leesburg Area Chamber of Commerce
- . Florida League of Cities
- . Water Alliance
- . Metropolitan Planning Organization
- . Leesburg Center for the Arts

## Legislative Department

### Organization

**Total Department Budget**  
**\$ 75,815 GF**  
**69,183 AL**  
**\$144,998**

### Organizational Chart



## Legislative Department

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## City Commission Division

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## Values & Goals

### 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:**

- Celebrated Leesburg's Sesquicentennial
- Hosted the Leesburg Lightning Baseball Team
- Completed the Recreational Center
- Completed the City Hall Annex Business Incubator offices
- Held 4<sup>th</sup> of July Ice Cream Social
- Initiated renovation of old library building for city offices
- Completed upgrade of Canal Street Wastewater Facility
- Accommodated 2007 Tax Reform by a 6.5% reduction in budget

## Personnel Schedule

Classification	2008	Change	2009	Amount
Mayor	1.00	0.00	1.00	12,102
City Commission	4.00	0.00	4.00	34,626
<b>Total</b>	<b>5.00</b>	<b>0.00</b>	<b>5.00</b>	<b>46,728</b>

**Legislative  
Department**

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**City  
Commission  
Division**

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**Personnel  
Schedule**

**Legislative  
Department**

**City  
Commission  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 001-1111-511**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b><u>PERSONAL SERVICES</u></b>					
1110 Salaries	43,929	45,686	21,508	47,057	46,728
1510 Special Pay	2,400	5,574	3,316	2,400	6,632
2110 FICA	3,178	3,401	1,586	3,516	3,455
23xx Insurance	24,338	22,205	10,887	23,677	22,180
2410 Workers' Compensation	154	159	58	124	112
26xx Other Payroll Benefits	3,782	3,830	1,666	3,598	3,733
<b>TOTAL PERSONAL SERVICES</b>	<b>77,781</b>	<b>80,855</b>	<b>39,021</b>	<b>80,372</b>	<b>82,840</b>
<b><u>OPERATING EXPENSES</u></b>					
4010 Travel	2,018	4,347	776	2,000	3,000
4110 Communication	0	1,186	531	800	1,100
4210 Postage	1	22	18	100	50
4510 Insurance	1,572	1,978	629	1,257	1,188
46xx Repairs & Maintenance- Equipment	0	1,213	1,150	2,800	3,420
4710 Printing & Binding	0	0	0	1,200	500
4810 Promotional Activities	26,163	41,364	10,571	11,300	10,500
4901 Leesburg Partnership	0	65,285	0	0	0
4911 Advertising	2,153	2,570	0	3,000	3,000
4920 Other Current Charges	226	0	0	100	0
4930 Recognitions	4,193	4,343	4,836	5,200	7,000
51xx Office Supplies	1,740	177	389	0	0
5210 Operating Supplies	0	263	329	400	400
5410 Publications & Memberships	959	1,293	321	4,885	2,000
5450 Training	915	505	0	1,000	0
<b>TOTAL OPERATING EXPENSES</b>	<b>39,940</b>	<b>124,546</b>	<b>19,550</b>	<b>34,042</b>	<b>32,158</b>
<b><u>CAPITAL OUTLAY</u></b>					
6410 Machinery & Equipment	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>OTHER USES</u></b>					
9710 Claims & Judgements	0	30,000	0	30,000	0
9711 Claims CDC/Carver Heights	30,000	30,000	30,000	30,000	30,000
9941 Utilities Allocation	(58,861)	(136,680)	(44,908)	(89,817)	(69,183)
<b>TOTAL OTHER USES</b>	<b>(28,861)</b>	<b>(76,680)</b>	<b>(14,908)</b>	<b>(29,817)</b>	<b>(39,183)</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>88,860</b>	<b>128,721</b>	<b>43,663</b>	<b>84,597</b>	<b>75,815</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	80,372	82,840	2,468	3.07%
Operating Expenses	34,042	32,158	(1,884)	-5.53%
Other Uses	(29,817)	(39,183)	(9,366)	31.41%
<b>TOTALS</b>	<b>84,597</b>	<b>75,815</b>	<b>(8,782)</b>	<b>-10.38%</b>

### Significant Budget Changes:

The change from the previous fiscal year is attributable to the reduction in claims and judgements. The final installment of \$30,000 was made to the CDC for the Greater Leesburg CRA in fiscal year 2007.

Legislative  
Department

City  
Commission  
Division

Appropriations  
Summary



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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

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

#### City Clerk

- Agenda
- Minutes
- Contracts
- Ordinances
- Resolutions

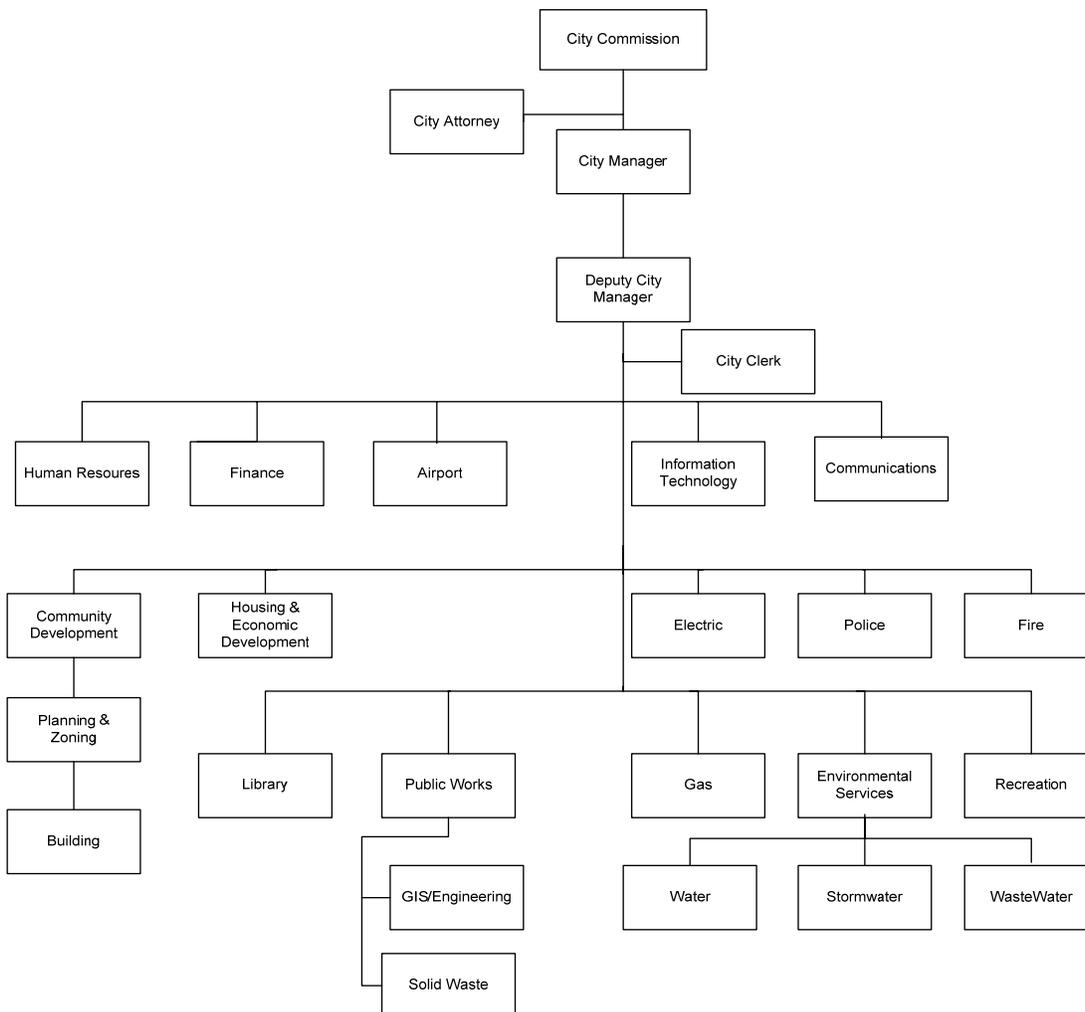
#### City Attorney

- Legal services
- Litigation
- Research cases
- Correspondence

#### Miscellaneous

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

### Organizational Chart



## Executive Department

## Organization

### Total Department Budget

\$ 2,417,221 GF

492,926 AL

\$ 2,910,147

# Executive Department

## Administration Division

### Values & Goals

#### 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 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:**

- Conducted Department Head and Commission Workshops to improve teamwork and to establish clear goals for the future
- Held quarterly department meetings to facilitate communication of information
- Hosted the monthly Lake County City Managers Association meetings
- Lobbied City issues in Tallahassee

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Department Head Workshops	1	1	2
Quarterly Department Meetings	5	27	36

## Personnel Schedule

Classification	2008	Change	2009	Amount
City Manager	1.00	0.00	1.00	135,384
Deputy City Manager	1.00	0.00	1.00	101,553
Executive Assistant/Administrative Aide II	2.00	(1.00)	1.00	47,200
<b>Total</b>	<b>4.00</b>	<b>(1.00)</b>	<b>3.00</b>	<b>284,137</b>

## Executive Department

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## Administration Division

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## Personnel Schedule

**Executive  
Department**

**Administration  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 001-1221-512**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b>PERSONAL SERVICES</b>					
1xxx Regular Salaries & Wages	351,520	438,201	174,480	321,154	284,137
1410 Overtime	101	300	61	500	200
15xx Bonuses/Incentives	500	2,875	1,250	2,250	0
2110 FICA	24,366	30,101	11,277	17,994	14,569
221x Retirement	11,276	11,129	5,203	11,502	4,760
23xx Insurance	30,500	34,404	13,449	26,604	19,871
2410 Workers' Compensation	1,232	1,556	475	865	682
26xx Other Employee Benefits	30,306	38,775	15,730	27,529	14,438
<b>TOTAL PERSONAL SERVICES</b>	<b>449,801</b>	<b>557,341</b>	<b>221,925</b>	<b>408,398</b>	<b>338,657</b>
<b>OPERATING EXPENSES</b>					
3110 Professional Services	0	5,500	7,000	10,000	7,200
3410 Contract Services	11,570	8,893	550	0	3,000
4010 Travel	24,508	18,422	5,814	6,872	13,232
41xx Communication	4,188	3,243	1,376	4,800	3,200
4210 Postage	835	546	181	2,000	600
4410 Rentals	16,283	0	0	0	0
4415 Internal Fleet Lease	2,877	2,575	0	0	0
4510 Insurance	1,170	1,314	822	1,645	985
461x Repairs & Maintenance- Vehicles	1,374	1,980	0	0	0
46xx Repairs & Maintenance- Equipment	5,892	6,940	2,670	5,840	4,556
4710 Printing & Binding	11,848	11,716	3,277	12,000	7,000
481x Promotional Activities	9,057	5,278	8,757	7,400	8,400
49xx Advertising	14,330	4,411	881	7,500	4,000
5110 Office Supplies	3,104	1,342	0	0	0
5180 Minor Furniture/Equipment	1,776	297	296	500	500
5210 Operating Supplies	7,917	7,736	2,266	11,700	7,000
5215 Uniforms	0	26	0	0	0
5230 Fuel Purchases	1,906	1,538	0	2,380	0
5410 Publications & Memberships	7,893	6,858	5,879	8,452	6,660
5440 Education	0	0	0	1,500	0
5450 Training	6,179	3,305	8,810	2,230	0
<b>TOTAL OPERATING EXPENSES</b>	<b>132,707</b>	<b>91,920</b>	<b>48,579</b>	<b>84,819</b>	<b>66,333</b>
<b>CAPITAL OUTLAY</b>					
6310 Improvements other than Bldgs	10,675	0	0	0	0
6410 Machinery & Equipment	7,804	1,826	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>18,479</b>	<b>1,826</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER USES</b>					
9941 Utilities Allocation	(390,641)	(437,575)	(198,565)	(397,131)	(353,397)
9990 Contingency Fund	0	0	0	100,000	84,266
<b>TOTAL OTHER USES</b>	<b>(390,641)</b>	<b>(437,575)</b>	<b>(198,565)</b>	<b>(297,131)</b>	<b>(269,131)</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>210,346</b>	<b>213,512</b>	<b>71,939</b>	<b>196,086</b>	<b>135,859</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	408,398	338,657	(69,741)	-17.08%
Operating Expenses	84,819	66,333	(18,486)	-21.79%
Capital Outlay	0	0	0	0.00%
Other Uses	(297,131)	(269,131)	28,000	-9.42%
<b>TOTALS</b>	<b>196,086</b>	<b>135,859</b>	<b>(60,227)</b>	<b>-30.71%</b>

**Significant Budget Changes:**

Personal Services decreased due to the elimination of one Executive Assistant/ Administrative Aide II position. Operating expenses are impacted by the zero based budgeting approach.

**Executive  
Department**

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**Administration  
Division**

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**Appropriations  
Summary**

## Executive Department

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## City Clerk Division

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### Values & Goals

#### Values & Goals

**Value:** Excellence in All We Do

**Goals:**

- ◆ Continue to find ways to better communicate with citizens through the use of technology and by being knowledgeable in a wide variety of subjects pertaining to the City
- ◆ Increase customer satisfaction to 100% through good communication and service

**Value:** Open, Accessible Government

**Goals:**

- ◆ Continue to provide the citizens access to the City Commission meeting agendas and minutes of the meetings on the website
- ◆ Continue to improve the employees' access to all documents through document imaging process

**Value:** Fiscal Responsibility

**Goals:**

- ◆ Continue to maintain a responsible budget by evaluating funds throughout the year
- ◆ Continue to strive to find ways to reduce costs and improve efficiency

**Value:** Professionalism

**Goals:**

- ◆ Continue to maintain current certifications through education – internal and external -- and attain ten Continuing Education Units by September 30, 2009
- ◆ 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

**Value:** Employee Empowerment

**Goals:**

- ◆ Participate in the Labor Management Committee
- ◆ Continue memberships in outside organizations to enhance our knowledge of and expertise in City Clerk requirements

**Major Accomplishments:**

- Prepared agendas, recorded, and transcribed minutes for 40 City Commission meetings, six Community Redevelopment Agency meetings, and one Personnel Committee meeting
- Coordinated destruction of 200 boxes of obsolete records and placed 194 boxes into the records retention system
- Distributed commission agendas as scheduled 100% of the time, reviewed contract files and sent reminders of expiring contracts to various departments
- Implemented document imaging

## Performance Measures

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Public information requests	4,013	3,600	4,000
Assessment/lien searches	711	500	600
Indexing transactions processed	811	920	900
Agenda preparation (hours)	695	760	800
Process ordinances, resolution and contract (hours)	76	70	70
Contract management (hours)	46	48	50

## Executive Department

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## City Clerk Division

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## Performance Measures & Personnel Schedule

## Personnel Schedule

<b>Classification</b>	<b>2008</b>	<b>Change</b>	<b>2009</b>	<b>Amount</b>
City Clerk	1.00	0.00	1.00	66,222
Deputy City Clerk	1.00	0.00	1.00	42,006
<b>Total</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>108,228</b>

**Executive  
Department**

**City Clerk  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 001-1222-512**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>PERSONAL SERVICES</u></b>					
12xx Regular Salaries & Wages	118,993	126,918	48,443	106,941	108,228
1310 Temporary Labor	0	0	0	1,000	0
1410 Overtime	912	1,979	870	1,500	2,000
15xx Bonuses/Incentives	250	1,125	2,000	3,500	0
2110 FICA	9,303	9,957	3,893	7,966	7,878
221x Retirement	14,212	14,669	6,023	12,953	10,915
23xx Insurance	15,091	16,095	6,103	13,258	12,513
2410 Workers' Compensation	420	450	138	291	260
26xx Other Payroll Benefits	534	475	60	246	493
<b>TOTAL PERSONAL SERVICES</b>	<b>159,715</b>	<b>171,668</b>	<b>67,530</b>	<b>147,655</b>	<b>142,287</b>
<b><u>OPERATING EXPENSES</u></b>					
3410 Contract Services	2,507	2,531	1,463	2,500	2,500
4010 Travel	8,763	9,266	2,903	8,722	3,016
41xx Communication	105	67	0	100	0
4210 Postage	365	284	177	400	400
4510 Insurance	298	409	303	606	202
46xx Repairs & Maintenance- Equipment	3,694	4,200	2,247	4,200	5,844
4710 Printing & Binding	64	0	0	0	0
4911 Advertising	32,355	19,640	9,118	20,000	18,000
4920 Other Current Charges	1,494	610	338	500	500
5110 Office Supplies	2,102	1,860	0	0	0
5180 Minor Furniture/Equipment	1,281	593	406	300	300
5210 Operating Supplies	53	13	449	2,100	1,500
5410 Publications & Memberships	2,043	1,717	876	3,945	3,330
5440 Education	0	0	0	0	0
5450 Training	1,784	1,972	648	2,410	260
<b>TOTAL OPERATING EXPENSES</b>	<b>56,908</b>	<b>43,162</b>	<b>18,928</b>	<b>45,783</b>	<b>35,852</b>
<b><u>CAPITAL OUTLAY</u></b>					
6410 Machinery & Equipment	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>OTHER USES</u></b>					
9941 Utilities Allocation	(65,017)	(164,259)	(74,539)	(149,077)	(139,529)
<b>TOTAL OTHER USES</b>	<b>(65,017)</b>	<b>(164,259)</b>	<b>(74,539)</b>	<b>(149,077)</b>	<b>(139,529)</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>151,606</b>	<b>50,571</b>	<b>11,919</b>	<b>44,361</b>	<b>38,610</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	147,655	142,287	(5,368)	-3.64%
Operating Expenses	45,783	35,852	(9,931)	-21.69%
Capital Outlay	0	0	0	0.00%
Other Uses	(149,077)	(139,529)	9,548	-6.40%
<b>TOTALS</b>	<b>44,361</b>	<b>38,610</b>	<b>(5,751)</b>	<b>-12.96%</b>

### Significant Budget Changes:

**Executive  
Department**

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**City Clerk  
Division**

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**Appropriations  
Summary**

# Executive Department

## Elections Division

### Values & Goals

#### Values & Goals

**Value:** Fiscal Responsibility

**Goals:**

- ◆ Receive treasurer's reports through February 2, 2009, 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 June 16, 2008 at NOON through June 20, 2008 at NOON
- ◆ Receive political sign cash bonds from candidates for any office who posts signs within the City of Leesburg through November 3, 2008

**Value:** Professionalism

**Goal:**

- ◆ Accept qualifying packets and administer and notarize oaths for all candidates for City Commission Seats –District 1, Seat 1 and District 3, Seat 3
- ◆ Expand knowledge of election laws
- ◆ Continue to improve communication with citizens by advertising qualifying dates via electronic and published media

**Major Accomplishments:**

- Proclaimed election and qualifying dates for November 4, 2008 election, at the May 12, 2008 Commission meeting as required by the City of Leesburg Code of Ordinances
- Prepared election calendar beginning April 1, 2008
- Prepared eight candidate packets for distribution beginning April 1, 2008

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Seats available	3	N/A	2
Number of candidates	4*	N/A	5
Total votes cast	N/A	N/A	N/A
Candidate packets prepared	N/A	8	N/A
Political sign deposits received	N/A	22	18
Political sign deposits returned	N/A	N/A	N/A
Treasurers Reports received	3	35	20
Installed Commissioners	3	N/A	2

\* One candidate withdrew prior to ballot preparation; therefore, the City of Leesburg did not hold an election in 2006

## Appropriations Detail

Account # 001-1227-513

Executive  
Department

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Elections  
Division

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Appropriations  
Detail &  
Summary

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>OPERATING EXPENSES</b>					
4911 Advertising-Other Ads	0	0	0	0	0
4920 Other Current Charges	0	0	0	500	1,000
<b>TOTAL OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>1,000</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>1,000</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	500	1,000	(500)	100.00%
<b>TOTALS</b>	<b>500</b>	<b>1,000</b>	<b>0</b>	<b>(1,000)</b>

# Executive Department

## City Attorney Division

### Values & Goals

#### Values & Goals

**Value:** Professionalism

**Goals:**

- ◆ Review agendas and related documents for City Commission meetings and provide necessary or requested legal information to the City Manager, City Commissioners, and City Records prior to each City Commission meeting
- ◆ Attend all City Commission meetings, 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, 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:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Contracts prepared	140	120	125
Resolutions prepared	70	50	60
Ordinances prepared	50	35	30
Easements prepared	150	65	120
Meetings attended:			
City Commission	24	24	24
Special City Commission	4	5	5
Planning & Zoning Commission	24	22	22
Code Enforcement Board	2	7	12
GLCRA	4	4	5
CHCRA	4	4	5
Personnel Committee	0	0	0
27/441 CRA	4	2	4
Hearings	30	20	20

## Appropriations Detail

Account # 001-1241-514

Executive  
Department

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City Attorney  
Division

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Appropriations  
Detail &  
Summary

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>OPERATING EXPENSES</b>					
3110 Professional Services	162,666	171,066	88,368	181,346	200,400
4010 Travel	417	0	0	500	500
5410 Publications & Memberships	2,689	1,607	475	1,800	1,600
5450 Training	250	0	0	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>166,022</b>	<b>172,673</b>	<b>88,843</b>	<b>183,646</b>	<b>202,500</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>166,022</b>	<b>172,673</b>	<b>88,843</b>	<b>183,646</b>	<b>202,500</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	183,646	202,500	18,854	10.27%
<b>TOTALS</b>	<b>183,646</b>	<b>202,500</b>	<b>18,854</b>	<b>10.27%</b>

## Executive Department

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## Miscellaneous Division

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## Description

### Description

The Citizens Utility Relief Effort (C.U.R.E.) was established in October 1991 to provide monetary assistance to customers who are unable to pay their utility bills due to loss of employment or an unexpected illness or injury. Employees and utility customers contribute throughout the year. The budgeted amount includes \$5,000 contributed by the City each year to assist the program. A group of three agencies: Christian Social Services, 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:

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
CURE donations (including \$5,000 from Commission)	17,680	15,500	19,000
CURE vouchers issued	220	240	200

## Appropriations Detail

## Account # 001-1295-XXX

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
1249 Vacation Buy Back	0	0	0	100,000	100,000
2510 Unemployment Compensation	11,310	21,133	19,106	10,400	100,000
2610 Deferred Compensation	0	0	0	0	(30,000)
<b>TOTAL PERSONAL SERVICES</b>	<b>11,310</b>	<b>21,133</b>	<b>19,106</b>	<b>110,400</b>	<b>170,000</b>
<b>OPERATING EXPENSES</b>					
4510 Insurance	125	125	125	125	125
4920 Finance Charges	202	0	0	0	0
4990 C.U.R.E. Payments	13,294	13,571	9,532	17,600	20,000
<b>TOTAL OPERATING EXPENSES</b>	<b>13,621</b>	<b>13,696</b>	<b>9,657</b>	<b>17,725</b>	<b>20,125</b>
<b>DEBT SERVICE</b>					
7311 Fees	0	0	12,000	0	0
<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>12,000</b>	<b>0</b>	<b>0</b>
<b>GRANTS AND AIDS</b>					
8210 Chamber of Commerce	41,000	0	0	0	0
8220 Boys & Girls Club	30,000	0	0	0	0
8280 Lake Comm Action Agency	5,000	0	0	0	0
8410 Cemeteries	88,142	7,600	0	0	0
8618 Leesburg Food Bank	10,000	0	0	0	0
8650 Haven of Lake/ Sumter Cty	10,000	0	0	0	0
8680 Leesburg Partnership	50,000	0	0	0	0
8681 Center for the Arts	30,000	0	0	0	0
8683 Lifestream Behavioral	31,200	0	0	0	0
8685 Dabney- Minatee Heritage	17,270	0	0	0	0
8756 Hospice of Lake & Sumter	2,500	0	0	0	0
8759 Christian Care Center, Inc.	5,000	0	0	0	0
8990 Miscellaneous	15,000	5,900	0	0	0
<b>TOTAL GRANTS AND AIDS</b>	<b>335,112</b>	<b>13,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER USES</b>					
9121 Debt Service	0	1,019,465	0	0	42,137
9131 Transfer to Capital Projects Fund	0	0	369,931	395,000	819,509
9145 Transfer to Communication Fund	0	200,000	0	0	0
9218 Transfer to Hwy 27/441 CRA	0	280,252	527,335	531,774	541,635
9220 Transfer to GLCRA Fund	160,508	226,539	269,219	269,380	286,099
9221 Transfer to CHCRA Fund	25,240	84,629	129,100	129,526	159,747
9501 Special Revenue Funds	0	1,129,824	0	0	0
9554 Transfer to Kristen Court	0	0	0	0	0
9990 Contingency Fund	7,604	0	0	0	0
<b>TOTAL OTHER USES</b>	<b>193,352</b>	<b>2,940,709</b>	<b>1,295,585</b>	<b>1,325,680</b>	<b>1,849,127</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>553,395</b>	<b>2,989,038</b>	<b>1,336,348</b>	<b>1,453,805</b>	<b>2,039,252</b>

Executive  
Department

Miscellaneous  
Division

Appropriations  
Detail

## Executive Department

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## Miscellaneous Division

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## Appropriations Summary

### Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	110,400	170,000	59,600	53.99%
Operating Expenses	17,725	20,125	2,400	13.54%
Debt Service	0	0	0	0.00%
Grants and Aids	0	0	0	0.00%
Other Uses	1,325,680	1,849,127	523,447	39.49%
<b>TOTALS</b>	<b>1,453,805</b>	<b>2,039,252</b>	<b>585,447</b>	<b>40.27%</b>

#### Significant Budget Changes:

This years increase in primarily attributable to an increase in transfers to the Capital Projects fund.

## 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 also supervises 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

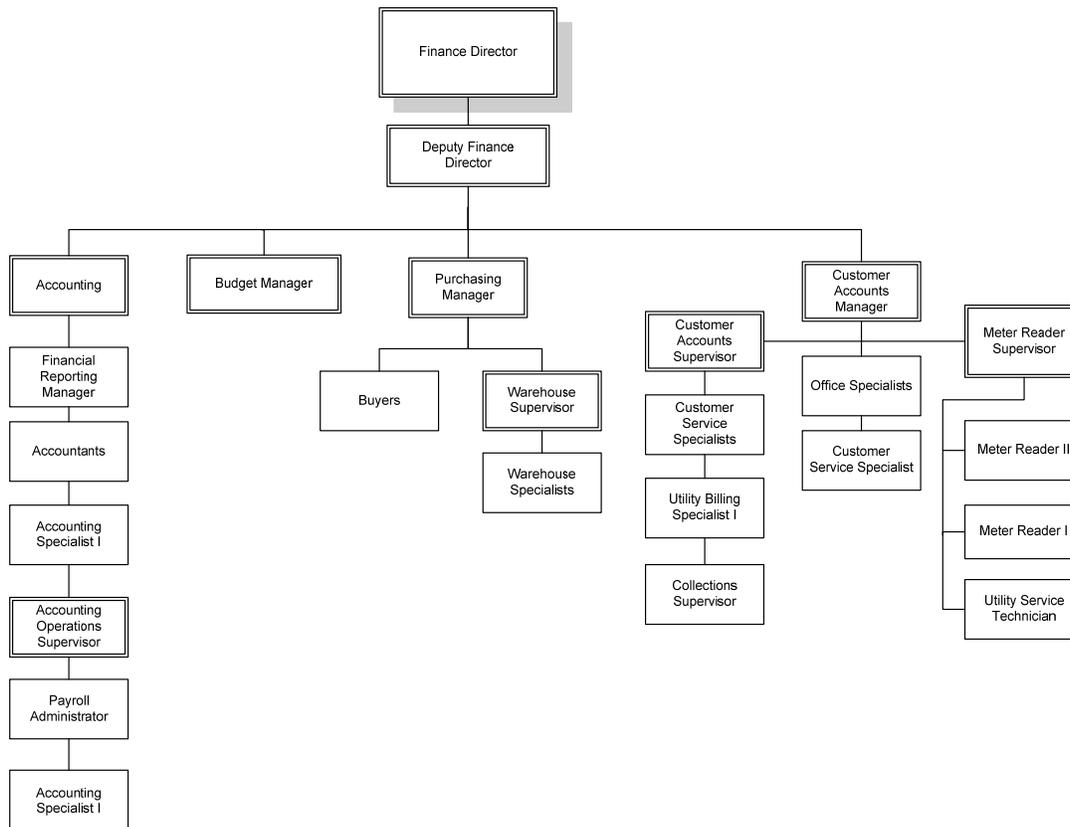
#### Procurement

- 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

\$ 435,379 GF  
2,640,148 AL  
 \$ 3,075,527

# Finance Department

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## Accounting Division

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### Values & Goals

#### Values & Goals

**Values:** Excellence in All We Do

**Goals:**

- ◆ Increase governmental and interdepartmental efficiency
- ◆ Challenge the concept of "We've always done it that way"; 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 Baldrige 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, by the end of 2009 this task will be completed pending any turnover
- Staff attended training for the Sungard payroll and financial reporting modules, allowing enhanced depth and capabilities within the department

## Performance Measures

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Checks issued	9,918	10,042	10,776
ACH/Wire Disbursements	1,644	1,890	2,594
Invoices Processed	15,864	17,450	20,718
Visa Cards / P-Cards	11,458	10,885	10,804
Number of fixed asset records	196,870	198,870	199,586
GFOA award for financial reporting (consecutive years)	18	19	20
GFOA budget award (consecutive years)	9	10	11
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

## Finance Department

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## Accounting Division

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## Performance Measures & Personnel Schedule

## Personnel Schedule

<b>Classification</b>	<b>2008</b>	<b>Change</b>	<b>2009</b>	<b>Amount</b>
Accountant	5.00	(1.00)	4.00	176,744
Accounting Operations Supervisor	1.00	0.00	1.00	47,700
Accounting Specialist	1.00	1.00	2.00	51,079
Budget Manager	1.00	0.00	1.00	51,642
Deputy Finance Director <sup>1</sup>	0.30	0.10	0.40	32,846
Exec. Assistant/Admin. Aide I	1.00	(1.00)	0.00	0
Finance Director <sup>2</sup>	0.40	0.00	0.40	39,854
Financial Accounting Administrator	1.00	(1.00)	0.00	0
Financial Reporting Manager	1.00	0.00	1.00	72,604
Payroll Administrator	1.00	0.00	1.00	40,984
<b>Total</b>	<b>12.70</b>	<b>(1.90)</b>	<b>10.80</b>	<b>513,453</b>

**Notes:** Allocations

Deputy Finance Director<sup>1</sup>

40%-1331,30%-1334,30%-1366

Finance Director<sup>2</sup>

40%-1331,30%-1334,30%-1366

**Finance  
Department**

**Accounting  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 001-1331-513**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>PERSONAL SERVICES</u></b>					
12xx Regular Salaries & Wages	434,720	489,838	268,953	573,033	513,453
1310 Temporary Labor	0	0	0	0	0
1410 Overtime	2,755	2,021	1,607	0	0
15xx Bonuses/Incentives	1,014	1,556	1,466	2,625	0
2110 FICA	32,178	36,167	20,296	40,937	36,592
221x Retirement	45,735	49,852	30,282	63,971	47,763
23xx Insurance	53,904	54,592	23,581	69,236	46,867
2410 Workers' Compensation	1,531	1,705	733	1,548	1,232
26xx Other Payroll Benefits	5,508	8,842	4,140	9,281	10,510
<b>TOTAL PERSONAL SERVICES</b>	<b>577,345</b>	<b>644,573</b>	<b>351,058</b>	<b>760,631</b>	<b>656,417</b>
<b><u>OPERATING EXPENSES</u></b>					
3110 Professional Services	15,120	3,309	705	3,000	5,500
3210 Auditing	65,599	98,937	53,504	76,900	95,000
4010 Travel	7,940	7,755	1,657	8,266	4,262
4110 Communication	334	1,288	355	1,500	0
4210 Postage	4,904	6,809	2,869	5,100	5,500
4415 Fleet Lease	0	1,521	783	1,566	1,477
4510 Insurance	1,309	2,067	918	1,835	1,642
46xx Repairs & Maintenance Equipment	8,770	9,770	6,050	12,380	13,031
4710 Printing & Binding	2,783	3,516	1,439	1,500	3,500
49xx Other Current Charges	1,596	7,003	4,808	5,700	12,650
5110 Office Supplies	7,168	6,351	0	0	0
5180 Minor Furniture/Equipment	2,003	827	782	1,000	1,000
52xx Operating Supplies	4,682	4,662	5,463	11,000	10,000
5410 Publications & Memberships	2,951	2,310	1,822	1,300	1,817
5440 Education	4,745	2,861	0	9,400	0
5450 Training	3,309	4,379	3,104	3,400	1,620
<b>TOTAL OPERATING EXPENSES</b>	<b>133,213</b>	<b>163,365</b>	<b>84,259</b>	<b>143,847</b>	<b>156,999</b>
<b><u>CAPITAL OUTLAY</u></b>					
6410 Machinery & Equipment	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>OTHER USES</u></b>					
9941 Utilities Allocation	(426,335)	(541,117)	(298,362)	(596,724)	(486,550)
<b>TOTAL OTHER USES</b>	<b>(426,335)</b>	<b>(541,117)</b>	<b>(298,362)</b>	<b>(596,724)</b>	<b>(486,550)</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>284,223</b>	<b>266,821</b>	<b>136,955</b>	<b>307,754</b>	<b>326,866</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	760,631	656,417	(104,214)	-13.70%
Operating Expenses	143,847	156,999	13,152	9.14%
Capital Outlay	0	0	0	0.00%
Other Uses	(596,724)	(486,550)	110,174	-18.46%
<b>TOTALS</b>	<b>307,754</b>	<b>326,866</b>	<b>19,112</b>	<b>6.21%</b>

### Significant Budget Changes:

Two positions have been eliminated which is reflected in the change in personal services.

**Finance  
Department**

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**Accounting  
Division**

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**Appropriations  
Summary**

# Finance Department

## Collections Division

### Values & Goals

#### Values & Goals

**Value:** Excellence in All We Do

**Goals:**

- ◆ Provide our customers with well-trained, knowledgeable, and professional employees
- ◆ Provide extended hours and walk-in service for payment transactions to approximately 35% of our customers with minimal waiting time
- ◆ Provide personalized telephone service to our customers
- ◆ Provide 24-hour Internet access to customer accounts for information and to make payments
- ◆ Reorganize to improve cross training and staff flexibility

**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
- ◆ Allow two payment extensions annually during hardships
- ◆ 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:**

- Began accepting Discover Card for utility payments
- Installed credit card equipment for business license tax and implemented software to allow new businesses to renew online
- Added City's website to customer's payment receipt
- Provided periodic counterfeit training for all cashiers
- Installed play area for children
- Installed safety glass in cashier area

**Performance Measures**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Occupational license transactions	3,353	3,660	3,700
Payments processed	341,836	350,000	354,000
Bank draft customers	4,452	5,500	6,500
Percent of total customers using bank drafting	16%	19%	22%
Mailed reminder notices	64,294	65,830	67,000
Disconnects processed	4,843	5,900	7,000
Telephone calls	47,664	51,000	54,000
Number of accounts to collection agency	1,170	1,550	2,000
Dollar value of accounts to collection	444,452	500,000	550,000
Dollar value collected	34,312	40,600	55,000
E-payment customers	12,882	16,500	20,600
Percent of total customers using e-payments	3%	4%	5%
Credit Card Payments	15,020	18,800	23,500

## Personnel Schedule

Classification	2008	Change	2009	Amount
Clerical Assistant	4.00	(4.00)	0.00	0
Customer Service Specialists	0.00	4.00	4.00	105,495
Head Cashier	1.00	(1.00)	0.00	0
Collections Supervisor	0.00	1.00	1.00	38,294
Office Specialist	1.00	0.00	1.00	26,906
<b>Total</b>	<b>6.00</b>	<b>0.00</b>	<b>6.00</b>	<b>170,695</b>

## Finance Department

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## Collections Division

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## Personnel Schedule

**Finance  
Department**

**Collections  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 001-1332-513**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>PERSONAL SERVICES</u></b>					
12xx Regular Salaries & Wages	135,468	137,418	72,248	152,464	170,695
1310 Temporary Labor	2,242	0	0	2,000	0
1410 Overtime	7,167	5,505	4,341	4,000	8,000
15xx Bonuses/Incentives	535	1,279	718	625	0
2110 FICA	10,804	10,445	5,408	11,020	11,917
221x Retirement	16,234	15,760	8,652	18,296	17,215
23xx Insurance	22,655	28,986	16,823	37,753	34,312
2410 Workers' Compensation	493	493	205	412	410
26xx Employee Benefits	4,766	1,871	396	522	895
<b>TOTAL PERSONAL SERVICES</b>	<b>200,364</b>	<b>201,757</b>	<b>108,791</b>	<b>227,092</b>	<b>243,444</b>
<b><u>OPERATING EXPENSES</u></b>					
3110 Professional Services	13,107	13,606	8,847	20,000	20,000
3410 Contract Services	0	300	0	0	0
4010 Travel	432	436	153	1,900	1,000
41xx Communication	26,795	36,054	16,216	32,000	33,000
4210 Postage	19,371	27,890	11,865	24,000	25,000
4410 Rentals	68	980	592	1,100	1,100
4510 Insurance	129	149	281	562	123
46xx Repairs & Maintenance- Equipment	9,525	9,152	6,872	10,940	10,026
4710 Printing & Binding	0	1,185	140	1,000	1,000
49xx Other Current Charges	135,131	113,656	44,131	30,000	90,000
5110 Office Supplies	1,868	1,722	0	0	0
5180 Minor Furniture/Equipment	161	3,145	0	1,040	600
52xx Operating Supplies	4,945	7,070	3,249	6,680	7,150
5410 Publications & Memberships	274	259	94	400	200
5440 Education	0	0	0	600	0
5450 Training	499	593	740	2,000	1,000
<b>TOTAL OPERATING EXPENSES</b>	<b>212,305</b>	<b>216,197</b>	<b>93,180</b>	<b>132,222</b>	<b>190,199</b>
<b><u>CAPITAL OUTLAY</u></b>					
6210 Buildings	0	0	0	0	0
6410 Machinery & Equipment	2,500	1,363	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>2,500</b>	<b>1,363</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>OTHER USES</u></b>					
9941 Utilities Allocation	(311,859)	(419,890)	(177,841)	(355,681)	(428,929)
<b>TOTAL OTHER USES</b>	<b>(311,859)</b>	<b>(419,890)</b>	<b>(177,841)</b>	<b>(355,681)</b>	<b>(428,929)</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>103,310</b>	<b>(573)</b>	<b>24,130</b>	<b>3,633</b>	<b>4,714</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	227,092	243,444	16,352	7.20%
Operating Expenses	132,222	190,199	57,977	43.85%
Capital Outlay	0	0	0	0.00%
Other Uses	(355,681)	(428,929)	(73,248)	20.59%
<b>TOTALS</b>	<b>3,633</b>	<b>4,714</b>	<b>1,081</b>	<b>29.76%</b>

### Significant Budget Changes:

The change in personal services reflects the reclassification of cashiers to customer service representatives. Operating expenses reflect the increase in credit card fees.

Finance  
Department

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Collections  
Division

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Appropriations  
Summary

# Finance Department

# Customer Service Division

## Values & Goals

### Values & Goals

**Value:** Excellence in All We Do

**Goals:**

- ◆ Continue to provide extended office hours and personal customer service
- ◆ Reorganize to improve cross training and staff flexibility

**Value:** Fiscal Responsibility

**Goals:**

- ◆ Promote Internet, security lighting, and surge protection to increase the number of customers using these services
- ◆ Maintain accurate customer records and generate utility bills related to the seven utility services
- ◆ Continue to search, review, and implement ideas to conserve resources, reduce spending and maintain our level of service excellence

**Value:** Organizational Development and Self Sufficiency

**Goals:**

- ◆ Provide 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
- ◆ Continue to cross-train all employees so that they can work in different positions at a moments notice improving the efficiency of the department

**Value:** Employee Empowerment

**Goals:**

- ◆ Encourage employees to get involved in planning, projects, and participation in drawing up procedures and making changes throughout the organization

**Major Accomplishments:**

- Provided the electrical safety program for over 800 kindergarten children within our service district for the 20<sup>th</sup> consecutive year
- Updated all tax exempt customers with newly generated reports to keep the information accurate and current
- Implemented the scanning of all personal documents to customer accounts eliminating filing of paper
- Eliminated pre-printed forms and added all letters and information pamphlets to the Customer Information Systems software allowing access to the form or letter through the customer's account
- Implemented online credit checks to provide residential customers an option for posting a security deposit for utilities

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Telephone calls	89,557	80,000	85,000
Work orders	142,008	125,000	130,000
New utility service			
Electric	624	318	300
Area lights	26	22	25
Meter treater	73	80	80
Gas	438	200	200
Water	592	172	150
Irrigation	39	15	15
Reuse water	175	62	100
Customer Connections via Internet	219	210	250
Solid Waste	468	350	350
Energy audits	39	40	40

## Personnel Schedule

Classification	2008	Change	2009	Amount
Accounting Specialist I	3.00	(3.00)	0.00	0
Utility Billing Specialist I	0.00	3.00	3.00	85,702
Accounting Specialist II	1.00	(1.00)	0.00	0
Office Specialist	0.00	1.00	1.00	27,448
Clerical Assistant	2.00	(2.00)	0.00	0
Customer Accounts Manager	1.00	0.00	1.00	57,482
Customer Accounts Supervisor	1.00	0.00	1.00	44,155
Customer Service Specialist	9.00	1.00	10.00	276,795
Deputy Finance Director <sup>1</sup>	0.40	(0.10)	0.30	24,634
Finance Director <sup>2</sup>	0.30	0.00	0.30	29,891
Key Accounts Coordinator	1.00	(1.00)	0.00	0
<b>Total</b>	<b>18.70</b>	<b>(2.10)</b>	<b>16.60</b>	<b>546,107</b>

**Notes:** Allocations

Deputy Finance Director<sup>1</sup>

40%-1331,30%-1334,30%-1366

Finance Director<sup>2</sup>

40%-1331,30%-1334,30%-1366

## Finance Department

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## Customer Service Division

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## Personnel & Capital Outlay Schedules

## Capital Outlay Schedule

Description	Amount
Mail Inserting Machine	30,000
<b>Total</b>	<b>30,000</b>

**Finance  
Department**

**Customer  
Service  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 001-1334-513**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b><u>PERSONAL SERVICES</u></b>					
12xx Regular Salaries & Wages	573,878	583,294	242,577	659,770	546,107
1310 Temporary Labor	0	5,596	0	2,000	0
1410 Overtime	19,267	16,386	2,936	6,000	6,000
15xx Bonuses/Incentives	1,848	4,187	1,675	2,000	0
2110 FICA	43,402	44,235	18,176	47,501	38,918
221x Retirement	61,437	64,008	27,089	73,602	49,301
23xx Insurance	90,411	85,989	33,135	103,551	77,304
2410 Workers' Compensation	2,060	2,075	665	1,783	1,311
26xx Other Payroll Benefits	5,141	10,994	3,772	13,896	8,018
<b>TOTAL PERSONAL SERVICES</b>	<b>797,444</b>	<b>816,764</b>	<b>330,025</b>	<b>910,103</b>	<b>726,959</b>
<b><u>OPERATING EXPENSES</u></b>					
3xxx Professional Services	2,900	380	545	0	3,600
4010 Travel	3,316	3,680	812	3,700	900
41xx Communication	1,185	1,191	670	1,800	1,400
4210 Postage	96,285	104,689	55,435	111,000	113,000
4310 Utilities	8,266	8,721	259	0	0
4410 Rentals	9,800	10,350	296	0	0
4415 Internal Fleet Lease	2,105	1,521	783	1,566	2,268
4510 Insurance	3,461	3,689	2,056	4,112	3,751
461x Repairs & Maintenance- Vehicles	1,493	1,320	770	1,320	1,320
46xx Repairs & Maintenance- Equipment	15,790	14,439	8,475	14,810	14,387
4710 Printing & Binding	1,224	974	1,108	2,600	1,200
4810 Promotional Activities	1,343	1,089	238	2,000	500
49xx Other Current Charges	75	1,346	0	0	0
5110 Office Supplies	2,500	2,183	0	0	0
5180 Minor Furniture/Equipment	6,910	1,515	2,278	3,000	2,000
521x Operating Supplies	26,693	29,311	17,430	29,900	30,360
5230 Fuel Purchase	1,500	1,242	452	1,500	1,200
5410 Publications & Memberships	0	219	108	200	100
5450 Training	1,639	2,173	445	3,800	1,450
<b>TOTAL OPERATING EXPENSES</b>	<b>186,485</b>	<b>190,032</b>	<b>92,160</b>	<b>181,308</b>	<b>177,436</b>
<b><u>CAPITAL OUTLAY</u></b>					
6210 Buildings	0	0	6,200	0	0
6410 Machinery & Equipment	0	0	0	0	30,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>6,200</b>	<b>0</b>	<b>30,000</b>
<b><u>OTHER USES</u></b>					
9941 Utilities Allocation	(983,929)	(1,074,030)	(540,189)	(1,080,377)	(923,955)
<b>TOTAL OTHER USES</b>	<b>(983,929)</b>	<b>(1,074,030)</b>	<b>(540,189)</b>	<b>(1,080,377)</b>	<b>(923,955)</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>0</b>	<b>(67,234)</b>	<b>(111,804)</b>	<b>11,034</b>	<b>10,440</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	910,103	726,959	(183,144)	-20.12%
Operating Expenses	181,308	177,436	(3,872)	-2.14%
Capital Outlay	0	30,000	30,000	100.00%
Other Uses	(1,080,377)	(923,955)	156,422	-14.48%
<b>TOTALS</b>	<b>11,034</b>	<b>10,440</b>	<b>(594)</b>	<b>-5.38%</b>

### Significant Budget Changes:

Personal services reflect the elimination of the Accounting Specialist II and the Key Accounts Coordinator. Capital outlay reflects the new mail inserter machine.

Finance  
Department

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Customer  
Service  
Division

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Appropriations  
Summary

# Finance Department

## Meter Reader Division

### Values & Goals

#### 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 employees training in all areas of customer relations and billing to continually improve necessary skills and abilities
- ◆ Provide opportunities for training in service work and customer service work to expand expertise

**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:**

- Implemented a test environment for Automated Meter Reading Infrastructure for electric meters in two separate areas
- Manually read all radio read meters to verify readings and determine any safety issues
- Provided service work training to meter readers
- Identified all billboard locations within our service area
- Identified and reported all enclosed gas meters within our service area

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Meters read			
Electric	282,037	282,800	283,000
Gas	136,101	137,000	137,500
Water	208,137	210,000	210,500
Irrigation	12,451	12,982	13,100
Reuse water	8,842	6,500	6,825
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	8,000	8,100	8,200

## Personnel Schedule

Classification	2008	Change	2009	Amount
Meter Reader Supervisor	1.00	0.00	1.00	46,699
Meter Reader	7.00	(1.00)	6.00	144,163
Meter Reader II	0.00	1.00	1.00	28,032
Utility Service Technician Standby	2.00	0.00	2.00	65,347 3,660
<b>Total</b>	<b>10.00</b>	<b>0.00</b>	<b>10.00</b>	<b>287,901</b>

## Finance Department

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## Meter Reader Division

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## Personnel & Capital Outlay Schedules

## Capital Outlay Schedule

Description	Amount
Itron ERT Equipment	20,000
<b>Total</b>	<b>20,000</b>

**Finance  
Department**

**Meter Reader  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 001-1338-513**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b><u>PERSONAL SERVICES</u></b>					
12xx Regular Salaries & Wages	209,619	241,523	116,455	270,690	287,901
1410 Overtime	32,914	22,976	11,496	15,000	15,000
15xx Bonuses/Incentives	625	1,045	1,014	1,125	0
2110 FICA	17,806	19,331	9,475	19,525	20,886
221x Retirement	24,298	28,160	13,305	32,043	28,666
23xx Insurance	37,298	44,407	21,177	64,756	55,967
2410 Workers' Compensation	4,433	4,103	1,351	2,884	3,383
26xx Other Payroll Benefits	24	1,194	1,685	300	3,649
<b>TOTAL PERSONAL SERVICES</b>	<b>327,017</b>	<b>362,739</b>	<b>175,958</b>	<b>406,323</b>	<b>415,452</b>
<b><u>OPERATING EXPENSES</u></b>					
4010 Travel	15	46	501	1,500	300
41xx Communication	2,992	2,838	1,367	5,000	3,000
4210 Postage	323	436	78	500	300
4415 Internal Fleet Lease	13,290	12,411	7,361	14,721	14,756
4510 Insurance	4,552	5,280	2,614	5,228	5,029
46xx Repairs & Maintenance- Vehicles	8,285	16,132	9,095	13,200	10,560
463x Repairs & Maintenance- Equipment	1,600	1,921	0	1,180	1,030
4710 Printing & Binding	483	0	0	0	0
4920 Other Current Charges	0	324	0	0	300
4945 Injury/Damage to others	0	0	0	0	0
5110 Office Supplies	473	531	0	0	0
5180 Minor Furniture/Equipment	41	672	353	1,000	500
5210 Operating Supplies	5,147	4,791	3,386	4,000	4,000
5215 Uniforms	1,318	2,285	2,037	2,500	4,250
5230 Fuel Purchases	10,147	13,133	5,722	12,000	15,000
5450 Training	240	383	993	1,100	600
<b>TOTAL OPERATING EXPENSES</b>	<b>48,906</b>	<b>61,183</b>	<b>33,507</b>	<b>61,929</b>	<b>59,625</b>
<b><u>CAPITAL OUTLAY</u></b>					
6410 Machinery & Equipment	0	0	0	0	20,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>
<b><u>OTHER USES</u></b>					
9941 Utilities Allocation	(375,923)	(432,919)	(234,126)	(468,252)	(495,077)
<b>TOTAL OTHER USES</b>	<b>(375,923)</b>	<b>(432,919)</b>	<b>(234,126)</b>	<b>(468,252)</b>	<b>(495,077)</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>0</b>	<b>(8,997)</b>	<b>(24,661)</b>	<b>0</b>	<b>0</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	406,323	415,452	9,129	2.25%
Operating Expenses	61,929	59,625	(2,304)	-3.72%
Capital Outlay	0	20,000	20,000	100.00%
Other Uses	(468,252)	(495,077)	(26,825)	5.73%
<b>TOTALS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>

### Significant Budget Changes:

The changes in personal services reflect the reclassifications. Capital outlay reflects the purchase of the Itron ERT equipment.

Finance  
Department

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Meter Reader  
Division

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Appropriations  
Summary

## Finance Department

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## Procurement Division

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## Values & Goals

### Values & Goals

**Value:** Excellence in All We Do

**Goals:**

- ◆ Answer all requests and inquiries within twenty-four hours
- ◆ 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:**

- ◆ Maintain and provide copies of documents requested by customers
- ◆ Implement a potential vendor database for purchasing opportunity notifications
- ◆ Implement online access for City departments to complete bid documents and to receive information

**Value:** Fiscal Responsibility

**Goals:**

- ◆ Monitor purchase requisitions to ensure compliance with purchasing policies and procedures
- ◆ Assist City departments in obtaining pricing
- ◆ Encourage use of different procurement methods to realize greater fiscal benefits to the City
- ◆ Administrate and monitor the purchasing card system to ensure proper use
- ◆ Implement an efficient vendor outreach program to promote the City and ultimately increase competition to obtain the best prices available

**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

**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

**Major Accomplishments:**

- Converted a clerical position to a buyer to better service the City departments in their procurement needs
- Created a new comprehensive City purchasing policy
- Implemented a new purchasing card processing software application
- Made departmental assignments for buyers to improve service to our departments

## Performance Measures

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Sealed bids	19	28	30
Annual contracts	5	15	5
Purchase requisitions processed	1,400	650	700
Purchase orders processed	1,118	1,098	1,000
Request for proposals	12	8	6
Request for qualifications	1	4	4
Written request for quotations	1,317	600	850
Auction proceeds	41,250	46,000	80,000

## Personnel Schedule

Classification	2008	Change	2009	Amount
Administrative Assistant I	1.00	(1.00)	0.00	0
Buyer	1.00	1.00	2.00	74,147
Deputy Finance Director <sup>1</sup>	0.30	0.00	0.30	24,635
Finance Director <sup>2</sup>	0.30	0.00	0.30	29,890
Purchasing Manager	1.00	0.00	1.00	76,441
<b>Total</b>	<b>3.60</b>	<b>0.00</b>	<b>3.60</b>	<b>205,113</b>

### Notes: Allocations

Deputy Finance Director<sup>1</sup>

40%-1331,30%-1334,30%-1366

Finance Director<sup>2</sup>

40%-1331,30%-1334,30%-1366

## Finance Department

## Procurement Division

## Performance Measures & Personnel Schedule

**Finance  
Department**

**Procurement  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 001-1366-513**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b><u>PERSONAL SERVICES</u></b>					
12xx Regular Salaries & Wages	180,763	199,079	74,294	208,801	205,113
1410 Overtime	0	0	0	0	0
15xx Bonuses/Incentives	325	600	288	1,375	0
2110 FICA	13,530	14,696	5,565	14,405	13,976
221x Retirement	17,642	19,812	7,980	21,591	17,671
23xx Insurance	17,854	20,119	5,706	20,516	13,108
2410 Workers' Compensation	634	690	201	535	492
262x Other Payroll Benefits	4,120	4,906	1,571	4,923	6,331
<b>TOTAL PERSONAL SERVICES</b>	<b>234,868</b>	<b>259,902</b>	<b>95,605</b>	<b>272,146</b>	<b>256,691</b>
<b><u>OPERATING EXPENSES</u></b>					
4010 Travel	3,336	2,352	351	4,207	640
41xx Communication	1,182	1,705	652	1,500	1,500
4210 Postage	462	421	175	800	400
4510 Insurance	855	1,005	961	1,922	1,374
462x Repairs & Maintenance- Buildings	0	0	0	500	500
463x Repairs & Maintenance- Equipment	2,000	1,830	1,795	3,590	4,939
4710 Printing & Binding	404	0	0	500	300
4911 Advertising	0	0	64	600	300
5110 Office Supplies	1,093	791	0	0	0
5180 Minor Furniture/Equipment	535	2,563	758	2,400	1,000
5210 Operating Supplies	698	2,847	970	1,900	1,000
5410 Publications & Memberships	760	1,555	559	600	600
5440 Education	0	0	0	1,100	0
5450 Training	690	1,683	453	3,150	1,020
<b>TOTAL OPERATING EXPENSES</b>	<b>12,015</b>	<b>16,752</b>	<b>6,738</b>	<b>22,769</b>	<b>13,573</b>
<b><u>OTHER USES</u></b>					
9941 Utilities Allocation	(185,162)	(182,549)	(102,605)	(205,211)	(188,058)
<b>TOTAL OTHER USES</b>	<b>(185,162)</b>	<b>(182,549)</b>	<b>(102,605)</b>	<b>(205,211)</b>	<b>(188,058)</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>61,721</b>	<b>94,105</b>	<b>(262)</b>	<b>89,704</b>	<b>82,206</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	272,146	256,691	(15,455)	-5.68%
Operating Expenses	22,769	13,573	(9,196)	-40.39%
Other Uses	(205,211)	(188,058)	17,153	-8.36%
<b>TOTALS</b>	<b>89,704</b>	<b>82,206</b>	<b>(7,498)</b>	<b>-8.36%</b>

Significant Budget Changes:

Finance  
Department

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Procurement  
Division

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Appropriations  
Summary

# Finance Department

## Warehouse Division

### Values & Goals

#### Values & Goals

**Value:** Excellence in All We Do

**Goals:**

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

**Value:** Fiscal Responsibility

**Goals:**

- ◆ Provide cost-effective materials management for efficient storage and handling of materials and supplies to be redistributed to the City
- ◆ Ensure total value and quantity accountability through cyclic inventories
- ◆ Maintain a salvage and reclamation program to dispose of scrap materials and generate revenue as a means of investment recovery
- ◆ Assist City departments in obtaining pricing

**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:**

- Continually reorganized inventory items based on demand for more efficient order processing
- Completed the installation of new warehouse shelving to provide for efficient handling of material
- Implemented a new process for the receiving, evaluation, and redistribution of City surplus property

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Inventory receipts	1,851	1,600	1,500
Inventory dollar value received	3,570,723	1,584,256	1,100,000
Individual issues/returns	16,838	14,500	13,800
Average individual issues per requisition	3.2	2.9	3.0
Inventory dollar value issued	1,903,700	2,067,870	1,200,000
Revenue – sales of scrap	57,000	58,000	61,000

## Personnel Schedule

Classification	2008	Change	2009	Amount
Warehouse Supervisor	1.00	0.00	1.00	32,433
Warehouse Specialist	2.00	0.00	2.00	52,080
<b>Total</b>	<b>3.00</b>	<b>0.00</b>	<b>3.00</b>	<b>84,513</b>

**Finance  
Department**

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**Warehouse  
Division**

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**Personnel  
Schedule**

**Finance  
Department**

**Warehouse  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 001-1369-513**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	90,274	76,679	38,515	79,954	84,513
1410 Overtime	445	330	0	0	0
1530 Bonuses/Incentives	375	375	375	375	0
211x FICA	7,039	6,024	3,069	6,339	6,243
2210 Retirement	10,201	9,202	4,622	9,595	8,523
23xx Insurance	11,057	9,138	4,323	12,527	14,841
2410 Workers' Compensation	4,666	3,582	1,384	2,846	2,823
26xx Other Employee Benefits	3,417	3,374	1,557	3,374	0
<b>TOTAL PERSONAL SERVICES</b>	<b>127,474</b>	<b>108,704</b>	<b>53,845</b>	<b>115,010</b>	<b>116,943</b>
<b>OPERATING EXPENSES</b>					
41xx Communication	401	203	99	500	350
4415 Internal Fleet Lease	2,266	2,266	1,167	2,334	3,853
4510 Insurance	146	201	198	397	846
461x Repairs & Maintenance- Vehicles	1,117	1,143	1,171	2,160	1,160
4620 Repairs & Maintenance- Building	5,745	960	0	1,360	600
46xx Repairs & Maintenance- Equipment	1,578	1,080	0	1,380	1,180
4710 Printing & Binding	0	0	0	130	0
5110 Office Supplies	528	170	0	0	0
5180 Minor Furniture/Equipment	6,409	3,254	681	6,000	1,000
5210 Operating Supplies	3,210	4,831	1,082	6,339	1,500
5215 Uniforms	723	768	0	1,380	1,000
5410 Publications & Memberships	0	240	0	0	0
5440 Education	(1,707)	0	0	1,500	0
5450 Training	0	0	0	700	300
<b>TOTAL OPERATING EXPENSES</b>	<b>20,416</b>	<b>15,116</b>	<b>4,398</b>	<b>24,180</b>	<b>11,789</b>
<b>CAPITAL OUTLAY</b>					
6210 Buildings	0	8,466	0	0	0
6310 Improvements Other than Bldgs	0	37,762	0	0	0
6410 Machinery & Equipment	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>46,228</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER USES</b>					
9941 Utilities Allocation	(140,496)	(179,707)	(64,435)	(128,869)	(117,579)
<b>TOTAL OTHER USES</b>	<b>(140,496)</b>	<b>(179,707)</b>	<b>(64,435)</b>	<b>(128,869)</b>	<b>(117,579)</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>7,394</b>	<b>(9,659)</b>	<b>(6,192)</b>	<b>10,321</b>	<b>11,153</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	115,010	116,943	1,933	1.68%
Operating Expenses	24,180	11,789	(12,391)	-51.24%
Capital Outlay	0	0	0	0.00%
Other Uses	(128,869)	(117,579)	11,290	-8.76%
<b>TOTALS</b>	<b>10,321</b>	<b>11,153</b>	<b>832</b>	<b>8.06%</b>

### Significant Budget Changes:

The significant change in operating expenses reflect the zero based budgeting approach.

Finance  
Department

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Warehouse  
Division

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Appropriations  
Summary



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# Human Resources Department

## Organization

### Total Department Budget

\$ 353,548 GF  
 158,841 AL  
 \$ 512,389

## 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:

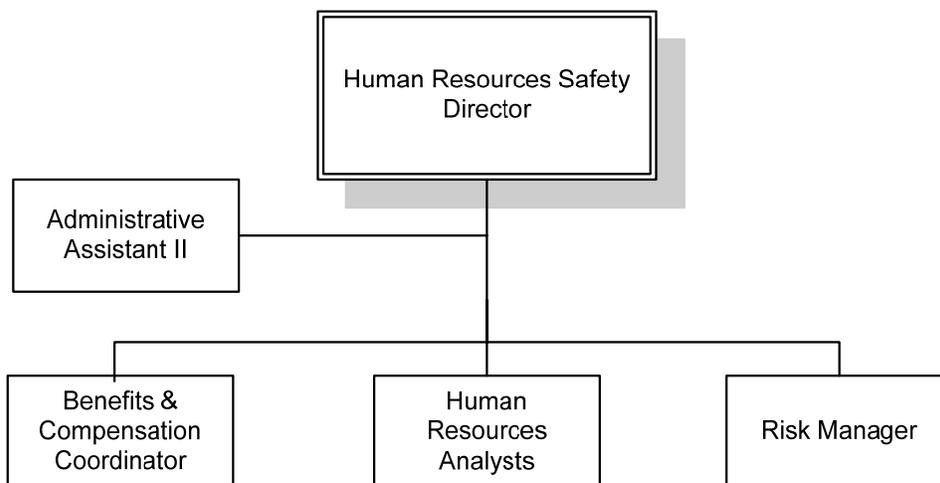
#### Management

- 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



# Human Resources Department

# Human Resources/Safety Division

## Values & Goals

### Values & Goals

**Value:** Excellence in All We Do

**Goals:**

- ◆ Re-bid all property, casualty worker's compensation, and group benefit plans
- ◆ TPA agreements with Unisource and BCBSFL
- ◆ Broker agreements with Brown & Brown, Lassiter-Ware, and Florida League of Cities and primary and excess policies including excess health and excess Worker's Compensation programs

**Value:** A Caring Organization

**Goals:**

- ◆ Identify changes needed to minimize impact of escalating claims
- ◆ Identify ways to minimize the impact of increases to employees

**Value:** Organizational Development and Self Sufficiency

**Goals:**

- ◆ Implement Leadership Development program including identifying basic safety responsibilities of supervisors and managers, identifying roles and responsibilities of supervisors, managers, and department heads in worker's compensation claims, performance review processes, interviewing, etc., and reviewing basic personnel policies and procedures, computer purchase program/agreements, educational funding, internet policy, etc.
- ◆ Develop city-wide customer service training program

**Value:** Employee Empowerment

**Goals:**

- ◆ Identify approach to training strategy from top-down approach

**Major Accomplishments:**

- Negotiated 18% reduction in fees with Blue Cross Blue Shield of Florida
- Negotiated significant reductions in insurance premiums
- Addressed Skill-based Pay Initiative
- Increased life insurance for all employees to a maximum of \$50,000

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Days to process applications	3	2	2
Days positions advertised	10	11	15
Days from department receipt to start date	21	15	15
Percentage positions vacant	5	5	5

## Personnel Schedule

Classification	2008	Change	2009	Amount
Administrative Asst. II	1.00	0.00	1.00	31,077
Benefits & Compensation Coordinator	1.00	0.00	1.00	48,055
Human Resources Analyst	2.00	0.00	2.00	82,302
Human Resources/Safety Director	1.00	0.00	1.00	93,273
Risk Manager	1.00	0.00	1.00	59,172
<b>Total</b>	<b>6.00</b>	<b>0.00</b>	<b>6.00</b>	<b>313,879</b>

## Human Resources Department

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## Human Resources/Safety Division

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## Personnel Schedule

# Human Resources Department

## Human Resources/Safety Division

### Appropriations Detail

### Appropriations Detail

Account # 001-1437-513

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	305,812	312,938	148,278	310,768	313,879
1310 Temporary Labor	0	0	0	3,000	0
1410 Overtime	6,394	882	203	2,000	0
15xx Bonuses/Incentives	750	4,250	1,750	3,750	0
2110 FICA	23,085	23,442	10,980	21,555	21,403
221x Retirement	35,731	37,009	17,272	37,892	31,655
23xx Insurance	29,161	28,876	12,839	28,876	25,089
2410 Workers' Compensation	1,088	1,102	405	853	753
26xx Other Payroll Benefits	3,852	4,055	1,677	3,796	4,129
<b>TOTAL PERSONAL SERVICES</b>	<b>405,873</b>	<b>412,554</b>	<b>193,404</b>	<b>412,490</b>	<b>396,908</b>
<b>OPERATING EXPENSES</b>					
31xx Professional Services	71,215	62,488	32,013	25,000	42,300
3410 Contract Services	47,450	31,450	0	5,000	0
4010 Travel	1,806	7,012	5,709	8,000	5,716
41xx Communication	1,930	2,298	692	2,000	1,500
4210 Postage	2,429	2,491	1,355	2,500	2,000
4415 Fleet Lease	0	1,957	849	1,697	0
4510 Insurance	1,528	1,677	1,032	2,065	1,875
461x Repairs & Maintenance- Vehicles	1,050	1,320	770	1,320	0
46xx Repairs & Maintenance- Equipment	8,000	6,720	4,405	8,820	8,890
4710 Printing & Binding	1,926	2,421	853	4,320	4,300
4810 Promotional Activities	3,300	340	901	5,000	5,000
49xx Advertising	28,128	11,815	314	15,200	10,200
4920 Other Current Charges	53,681	74,699	193	23,000	4,500
5110 Office Supplies	4,911	5,688	0	0	0
5180 Minor Furniture/Equipment	144	755	184	1,500	1,000
5210 Operating Supplies	3,372	1,659	5,072	6,500	22,800
5230 Fuel Purchases	1,544	563	94	2,750	400
5410 Publications & Memberships	3,043	2,582	1,213	3,500	2,500
5440 Education	1,044	1,114	501	2,000	0
545x Training	19,956	7,560	12,737	3,500	2,500
<b>TOTAL OPERATING EXPENSES</b>	<b>256,457</b>	<b>226,609</b>	<b>68,887</b>	<b>123,672</b>	<b>115,481</b>
<b>CAPITAL OUTLAY</b>					
6410 Machinery & Equipment	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER USES</b>					
9941 Utilities Allocation	(219,558)	(192,877)	(76,349)	(152,699)	(158,841)
<b>TOTAL OTHER USES</b>	<b>(219,558)</b>	<b>(192,877)</b>	<b>(76,349)</b>	<b>(152,699)</b>	<b>(158,841)</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>442,772</b>	<b>446,286</b>	<b>185,942</b>	<b>383,463</b>	<b>353,548</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	412,490	396,908	(15,582)	-3.78%
Operating Expenses	123,672	115,481	(8,191)	-6.62%
Capital Outlay	0	0	0	0.00%
Other Uses	(152,699)	(158,841)	(6,142)	4.02%
<b>TOTALS</b>	<b>383,463</b>	<b>353,548</b>	<b>(29,915)</b>	<b>-7.80%</b>

### Significant Budget Changes:

The significant change in operating expenses reflect the zero based budgeting approach.

## Human Resources Department

## Human Resources/ Safety Division

## Appropriations Summary



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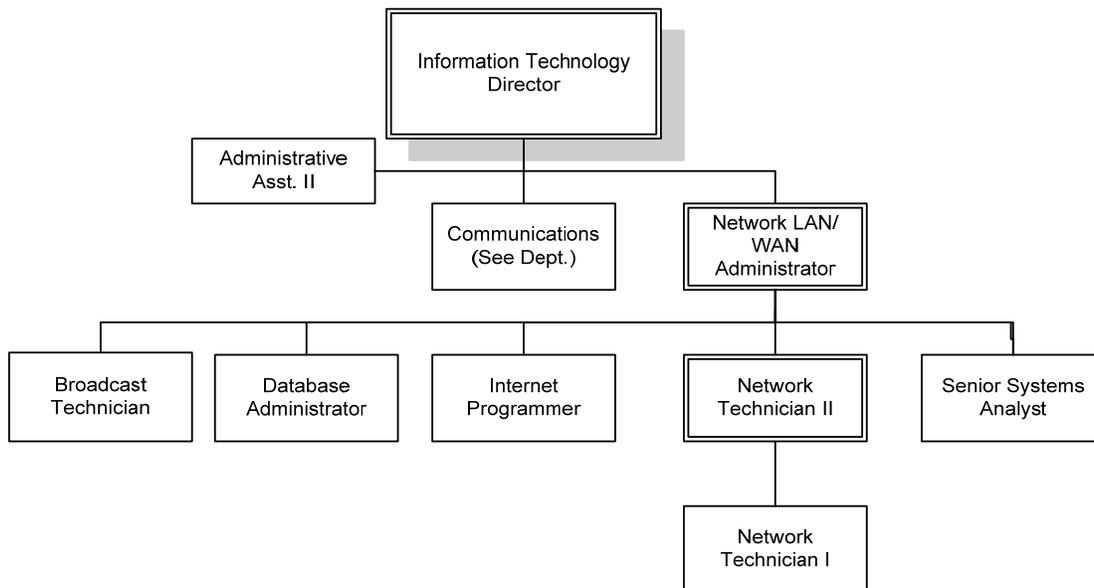
## Stan Carter, Information Technology Director

The Information Technology Department supports city operations through the application of effective and efficient technology. They provide current information and communications technologies for the decision making process in an accurate and timely manner. These services include web-site development, system maintenance, training, city-wide computer and communications access, hardware installation, setup, maintenance, and coordination of all computer software and telephone related expenditures.

### Responsibilities:

- Hardware and software standards
- Integration of information systems
- Data integrity
- Communications systems
- Pagers, telephones, cellular phones, remote portable devices, and modems
- Specifications and installation of all computer equipment
- PC repairs and maintenance
- Portable personal information manager
- Customized reporting
- Software installation
- Assist and train users
- Analyze and recommend new systems as required

### Organizational Chart



## Information Technology Department

### Organization

**Total Department Budget**

\$ 118,688 GF  
1,642,302 AL  
\$1,760,990

# Information Technology Department

## Information Systems Division

### Values & Goals

#### Values & Goals

**Value:** Excellence in All We Do

**Goals:**

- ◆ Provide the best possible service, quality, and innovations in information technology at the lowest possible cost ensuring that the City will continue providing the highest quality of service to our community
- ◆ Ensure all mission-critical hardware and software systems continue to function 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 employee portal by September 2009
- ◆ Implement Looking Glass GIS viewer upgrade by March 2009

**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:**

- Implemented ISO rating letter on Internet
- Completed Phase II of the PD software project
- Completed beta system interface to smart meter systems for electric department
- Implemented Microsoft Office 2007 software upgrade
- Implemented Microsoft Exchange Server 2007 upgrade
- Completed data/voice cabling for new gymnasium, Marina, and Canal Street wastewater treatment plant
- Implemented additional storage capacity for SANS data storage system
- Implemented new zero down time backup solution

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
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	290	400	400
System users supported	510	520	525
PC workstations supported	578	615	623
Printers supported	250	285	136
In-house training sessions	75	75	75
Equipment installations/relocations	210	160	160

## Personnel Schedule

Classification	2008	Change	2009	Amount
Administrative Assistant II	1.00	0.00	1.00	33,330
Broadcast Technician	1.00	0.00	1.00	31,557
Database Administrator	1.00	0.00	1.00	61,737
Help Desk Administrator	1.00	(1.00)	0.00	0
Information Technology Director	1.00	0.00	1.00	89,706
IT Programmer	1.00	0.00	1.00	47,888
Network LAN/WAN Administrator	1.00	0.00	1.00	76,692
Network Technician I	0.00	1.00	1.00	35,395
Network Technician II	4.00	(1.00)	3.00	145,353
Senior Systems Analyst	2.00	0.00	2.00	144,269
Standby				3,640
<b>Total</b>	<b>13.00</b>	<b>(1.00)</b>	<b>12.00</b>	<b>669,567</b>

## Information Technology Department

## Information Systems Division

## Personnel & Capital Outlay Schedules

## Capital Outlay Schedule

Description	Amount
Information Technology Equipment	
Miscellaneous electrical wiring	5,000
Communication Electronics	10,000
PBX's	23,500
Subtotal	<u>38,500</u>
Computer Maintenance Program	
Mobile Data Terminals & Computers	78,250
PC's & Monitors	73,100
Copiers	31,000
Subtotal	<u>182,350</u>
<b>Total</b>	<b>220,850</b>

**Information  
Technology  
Department**

**Information  
Systems  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account #001-1633-513**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>PERSONAL SERVICES</u></b>					
12xx Regular Salaries & Wages	651,961	688,378	327,926	709,804	669,567
1410 Overtime	38,231	38,946	8,493	40,000	25,000
15xx Bonuses/Incentives	1,250	1,251	1,875	4,625	0
2110 FICA	52,025	54,343	25,428	49,505	46,652
221x Retirement	77,556	81,851	38,939	85,103	67,158
23xx Insurance	58,423	63,080	30,232	66,652	57,506
2410 Workers' Compensation	2,375	2,482	906	1,915	1,598
26xx Other Payroll Benefits	2,174	3,619	2,191	4,708	5,058
<b>TOTAL PERSONAL SERVICES</b>	<b>883,995</b>	<b>933,950</b>	<b>435,990</b>	<b>962,312</b>	<b>872,539</b>
<b><u>OPERATING EXPENSES</u></b>					
3110 Professional Services	31,736	47,070	42,949	48,000	43,300
4010 Travel	23,622	25,601	9,619	14,166	17,216
41xx Communication	12,743	25,385	10,104	22,000	22,000
4210 Postage	340	217	138	500	400
4310 Utilities	31,600	68,084	37,971	82,200	58,500
4410 Rentals	68,606	71,147	30,739	73,300	38,000
4415 Internal Fleet Lease	2,156	1,854	955	1,910	2,471
4510 Insurance	10,785	10,995	7,193	14,385	12,759
461x Repairs & Maintenance- Vehicles	2,638	9,121	770	1,320	1,320
4620 Repairs & Maintenance- Building	6,707	1,880	0	5,000	1,000
46xx Repairs & Maintenance- Equipment	447,642	505,298	305,258	521,145	488,300
4710 Printing & Binding	0	152	0	200	100
51xx Office Supplies	317	401	0	0	0
5180 Minor Furniture/Equipment	4,236	640	0	1,000	1,500
52xx Operating Supplies	307,157	130,315	193,989	300,500	199,100
5230 Fuel Purchases	888	4,772	123	3,000	1,000
5410 Publications & Memberships	1,306	577	670	1,200	1,275
5440 Education	3,350	9,500	5,500	9,000	0
5450 Training	89,469	76,671	9,425	46,415	25,500
<b>TOTAL OPERATING EXPENSES</b>	<b>1,045,298</b>	<b>989,680</b>	<b>655,403</b>	<b>1,145,241</b>	<b>913,741</b>
<b><u>CAPITAL OUTLAY</u></b>					
6310 Improvements other than Bldgs	68,659	850	424	5,000	5,000
6410 Machinery & Equipment	294,796	234,657	160,262	248,500	33,500
6411 Computer Purchases	62,634	119,800	20,901	29,000	182,350
<b>TOTAL CAPITAL OUTLAY</b>	<b>426,089</b>	<b>355,307</b>	<b>181,587</b>	<b>282,500</b>	<b>220,850</b>
<b><u>OTHER USES</u></b>					
9916 Computer Maintenance Charges	(262,100)	(267,145)	(133,230)	(266,460)	(246,140)
9941 Utilities Allocation	(1,988,935)	(2,548,348)	(970,937)	(1,941,874)	(1,642,302)
<b>TOTAL OTHER USES</b>	<b>(2,251,035)</b>	<b>(2,815,493)</b>	<b>(1,104,167)</b>	<b>(2,208,334)</b>	<b>(1,888,442)</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>104,347</b>	<b>(536,556)</b>	<b>168,813</b>	<b>181,719</b>	<b>118,688</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	962,312	872,539	(89,773)	-9.33%
Operating Expenses	1,145,241	913,741	(231,500)	-20.21%
Capital Outlay	282,500	220,850	(61,650)	-21.82%
Other Uses	(2,208,334)	(1,888,442)	319,892	-14.49%
<b>TOTALS</b>	<b>181,719</b>	<b>118,688</b>	<b>(63,031)</b>	<b>-34.69%</b>

### Significant Budget Changes:

The change in personal services reflects the elimination of one position. The change in operating expenses reflects the reduction in rentals, repairs and maintenance and operating supplies.

Information  
Technology  
Department

Information  
Systems  
Division

Appropriations  
Summary



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**Total  
Department  
Budget**  
**\$ 44,711 GF**  
**402,400 AL**  
**\$447,111**

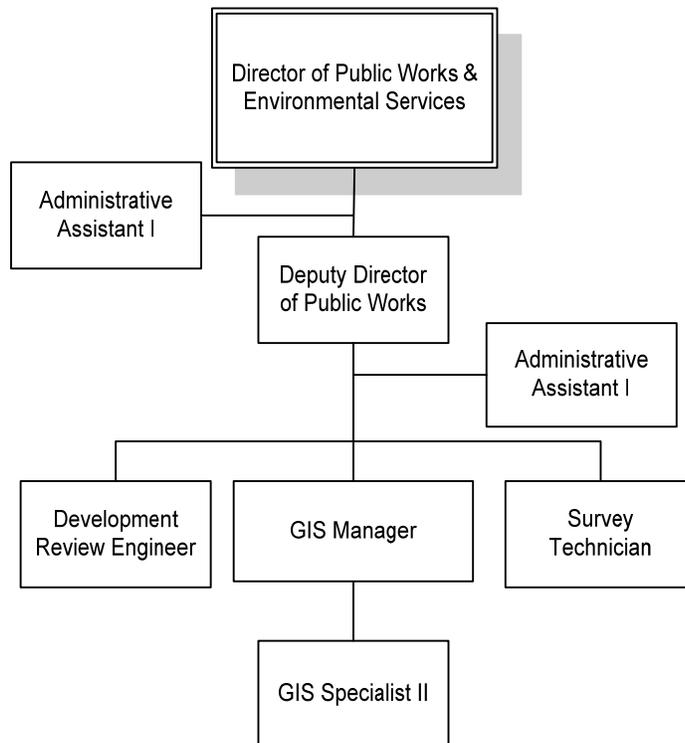
**Ray Sharp, Environmental Services/Public Works Director**

The GIS/Engineering Division provides design, drafting, mapping, and technical support to the six City's utility systems, which include gas, water, wastewater, stormwater, telecommunications and electric. Field surveying and project stake out services are provided in support of City capital projects, airport leases, transportation planning, and for the utilities.

**Responsibilities:**

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

**Organizational Chart**



# Geographic Information Systems Department

## GIS/Engineering Division

### Values & Goals

#### Values & Goals

**Value:** Excellence in All We Do

**Goals:**

- ◆ Implement digital drawing format submittals by 3/1/09 for Development Review Committee/Engineering site plans, which will allow for a faster, more cost efficient, and customer friendly review process
- ◆ Create a standard operating procedure for management of City projects to achieve predetermined objectives of scope, quality, time, and cost by 3/1/09
- ◆ Implement procedures and standards for input of as-builts and tabular data to support the needs of other City departments
- ◆ 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 successful project management techniques by 12/1/08

**Value:** Open, Accessible Government

**Goals:**

- ◆ Improve accessibility of all City surveying information upon request to promote boundary line compliance between City and private surveyors
- ◆ Increase customer service to concerned citizens regarding boundary lines to quickly resolve issues pertaining to City boundaries, right-of-ways, and easements
- ◆ Create a comprehensive web-based map for citizens to utilize for travel directions, utility accessibility, zoning information, permit information, garbage routes, and like information by 1/1/09

**Major Accomplishments:**

- Completed the boundary, annexation, and addressing updates for the US Census Bureau
- Completed new map layers, data, and addressing to support the new OSSSI software for Police 911 system; this meant verifying our data against both Lake County data and our internal data from HTE
- Set up ArcGIS Server/Looking Glass to replace the old ArcIMS/OnPoint which allows access to GIS information to all within the City

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Building permit reviews within 5 days	381	400	420
DRC reviews in 8-12 days	601	600	630
Planning and Zoning reviews in 7-10 days	757	709	1,602
Map/data requests	829	700	735
Utility support	2,993	2,647	3,677
Special projects	2,335	1,954	2,322

**Geographic  
Information  
Systems  
Department**

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**GIS/  
Engineering  
Division**

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**Personnel  
Schedule**

**Personnel Schedule**

<b>Classification</b>	<b>2008</b>	<b>Change</b>	<b>2009</b>	<b>Amount</b>
Assistant City Engineer	1.00	(1.00)	0.00	0
Administrative Assistant I	1.00	1.00	2.00	60,674
Development Review Engineer I	1.00	0.00	1.00	48,326
GIS Manager	1.00	0.00	1.00	62,863
GIS Specialist I	1.00	(1.00)	0.00	0
GIS Specialist II	2.00	0.00	2.00	81,134
GIS Specialist III	2.00	(2.00)	0.00	0
Office Specialist	1.00	(1.00)	0.00	0
Registered Land Surveyor	0.00	0.00	0.00	0
Survey Technician	2.00	(1.00)	1.00	44,071
<b>Total</b>	<b>12.00</b>	<b>(5.00)</b>	<b>7.00</b>	<b>297,068</b>

**Geographic  
Information  
Systems  
Department**

**GIS/  
Engineering  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 001-1731-539**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	474,546	446,457	224,602	542,166	297,068
1310 Temporary Labor	22,036	380	1,575	2,000	0
1410 Overtime	6,472	2,434	52	5,000	1,000
15xx Bonuses/Incentives	1,125	1,191	1,250	3,375	0
2110 FICA	35,999	33,554	16,979	40,554	22,468
221x Retirement	47,640	52,120	25,652	64,177	29,959
23xx Insurance	53,508	52,517	24,978	77,261	28,750
2410 Workers' Compensation	10,075	7,175	2,028	5,506	2,922
262x Other Payroll Benefits	6,338	486	220	492	3,456
<b>TOTAL PERSONAL SERVICES</b>	<b>657,739</b>	<b>596,314</b>	<b>297,336</b>	<b>740,531</b>	<b>385,623</b>
<b>OPERATING EXPENSES</b>					
31xx Professional Services	21,656	2,975	0	35,000	0
4010 Travel	8,206	5,766	285	2,044	2,000
41xx Communication	2,305	2,750	1,481	9,480	8,397
4210 Postage	336	446	150	800	500
4310 Utilities	0	0	1,627	4,800	4,800
4410 Rentals	0	470	0	0	0
4415 Internal Fleet Lease	7,601	6,695	3,153	6,306	3,557
4510 Insurance	1,597	1,798	1,235	2,469	3,916
461x Repairs & Maintenance- Vehicles	3,590	5,420	2,310	6,460	1,320
4620 Repairs & Maintenance- Building	0	486	0	0	0
46xx Repairs & Maintenance- Equipment	17,800	19,570	12,225	24,450	20,863
4710 Printing & Binding	108	64	0	750	0
4920 Other Current Charges	10	0	0	0	0
5110 Office Supplies	4,193	2,698	0	0	0
5180 Minor Furniture/Equipment	5,543	1,264	927	6,500	0
5210 Operating Supplies	10,518	6,556	1,891	12,000	8,500
5215 Uniforms	692	971	377	1,800	1,400
5230 Fuel Purchases	389	760	131	1,000	750
5410 Publications & Memberships	889	79	54	958	500
5440 Education	0	150	0	2,000	0
5450 Training	2,714	4,444	1,630	3,240	4,985
<b>TOTAL OPERATING EXPENSES</b>	<b>88,147</b>	<b>63,362</b>	<b>27,476</b>	<b>120,057</b>	<b>61,488</b>
<b>CAPITAL OUTLAY</b>					
6410 Machinery & Equipment	74,690	75	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>74,690</b>	<b>75</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER USES</b>					
9941 Utilities Allocation	(738,517)	(899,132)	(387,265)	(774,529)	(402,400)
<b>TOTAL OTHER USES</b>	<b>(738,517)</b>	<b>(899,132)</b>	<b>(387,265)</b>	<b>(774,529)</b>	<b>(402,400)</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>82,059</b>	<b>(239,381)</b>	<b>(62,453)</b>	<b>86,059</b>	<b>44,711</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	740,531	385,623	(354,908)	-47.93%
Operating Expenses	120,057	61,488	(58,569)	-48.78%
Capital Outlay	0	0	0	0.00%
Other Uses	(774,529)	(402,400)	372,129	-48.05%
<b>TOTALS</b>	<b>86,059</b>	<b>44,711</b>	<b>(41,348)</b>	<b>-48.05%</b>

**Significant Budget Changes:**

The change in personal services reflects the reduction of five positions.

**Geographic  
Information  
Systems  
Department**

**GIS/  
Engineering  
Division**

**Appropriations  
Summary**



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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:

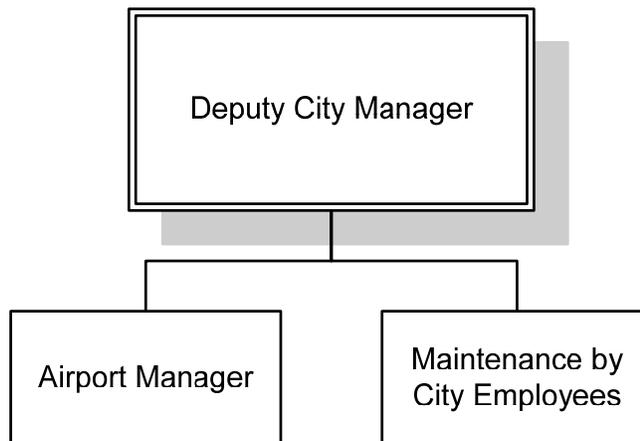
#### Operations

- 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**

**\$ 678,128 GF**

# Airport Department

## Operations Division

### Values & Goals

#### Values & Goals

**Value:** Excellence in All We Do

**Goals:**

- ◆ Extend Runway 13/31 – Phase II and III (1,000' extension on R- 31 end)
- ◆ Engineer Overlay for Runway 3/21 and Taxiways "B", "K", and "J"
- ◆ Continue to work with tenants to maintain clean and attractive areas of leasehold
- ◆ 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
- ◆ Implement suggestion system to improve operations

**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
- ◆ Increase rental rate of City-owned corporate block hangars by \$100 per month
- ◆ Adjust lease rates based on tenant leases

**Major Accomplishments:**

- Procured permit from St. Johns River Water Management District (SJRWMD) for Phase I of Runway 13/31 Extension Project
- Completed construction of 53,000 square feet of GA ramp
- Obtained federal and state grant funding (\$4,000,000) and completed construction of Phase I the Runway 13/31 Extension Project
- Leased area for new corporate hangar

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Airport activity operations			
General aviation local	105,000	60,500	51,000
General aviation transit	89,250	49,500	34,000
Percentage of City hangars leased	100%	100%	100%
Percentage of hangar sites leased	100%	100%	100%
Percentage of commercial property leased	95%	95%	95%
Safety incidents	2	1	1
Fuel sales (AvGas & Jet A)	670,320	700,000	700,000
Airport employment	360	370	370
Construction projects completed	4	3	2

## Personnel Schedule

Classification	2008	Change	2009	Amount
Airport Manager	1.00	0.00	1.00	52,873
<b>Total</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>52,873</b>

**Airport  
Department**

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**Operations  
Division**

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## Capital Outlay Schedule

Description	Amount
Hangar Roof @ 8812 Airport Blvd.	30,000
<b>Total</b>	<b>30,000</b>

**Personnel &  
Capital Outlay  
Schedules**

# Airport Department

## Operations Division

### Appropriations Detail

## Appropriations Detail

Account #001-1821-542

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	47,007	50,859	23,686	51,698	52,873
1310 Temporary Labor	405	0	0	0	0
1530 Bonuses/Incentives	125	125	125	125	0
2110 FICA	3,605	3,900	1,821	3,955	4,045
221x Retirement	5,641	6,103	2,842	6,204	5,332
23xx Insurance	294	199	83	180	181
2410 Workers' Compensation	3,026	2,798	853	1,856	1,391
<b>TOTAL PERSONAL SERVICES</b>	<b>60,103</b>	<b>63,984</b>	<b>29,410</b>	<b>64,018</b>	<b>63,822</b>
<b>OPERATING EXPENSES</b>					
31xx Professional Services	38,997	40,234	3,221	34,370	16,370
3410 Contract Services	(33,403)	150,915	84,966	137,515	144,138
4010 Travel	0	8	0	1,000	0
41xx Communication	6,162	12,002	3,284	11,400	9,996
4210 Postage	307	376	179	450	450
4310 Utilities	61,672	73,184	40,493	87,132	89,464
4410 Rentals	1,070	50	0	750	500
4415 Internal Fleet Lease	4,113	5,199	2,677	5,354	12,572
4510 Insurance	15,852	21,266	16,188	32,377	26,731
461x Repairs & Maintenance- Vehicles	3,652	5,341	2,835	5,000	5,000
4620 Repairs & Maintenance- Building	17,555	22,619	20,815	47,100	40,000
4625 Repairs & Maintenance- Non- Build	101,646	155,388	47,516	127,000	176,725
46xx Repairs & Maintenance- Equipment	4,915	12,759	1,325	8,560	19,760
4710 Printing & Binding	794	609	192	500	500
4810 Promotional Activities	7,075	17,655	0	4,300	2,300
4911 Advertising	5,337	20,365	18	10,400	400
492x Other Current Charges & Skybolt	150,760	150,050	67,640	65,800	1,000
4945 Injury/ Damage to Others	0	0	2,500	0	0
4980 Taxes	9,818	13,795	24,040	79,000	15,000
51xx Office Supplies	695	618	0	0	0
5180 Minor Furniture/Equipment	580	7,459	2,009	5,000	0
5210 Operating Supplies	4,260	6,743	11,211	10,500	14,700
5230 Fuel Purchases	6,180	11,188	3,933	8,000	8,000
5410 Publications & Memberships	4,128	4,128	3,246	4,300	700
5450 Training	0	0	0	500	0
<b>TOTAL OPERATING EXPENSES</b>	<b>412,165</b>	<b>731,951</b>	<b>338,288</b>	<b>686,308</b>	<b>584,306</b>
<b>CAPITAL OUTLAY</b>					
6210 Buildings	57,150	53,361	17,981	0	30,000
6310 Improvements other than Bldgs	19,195	18,137	0	0	0
6410 Machinery & Equipment	0	0	8,977	9,000	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>76,345</b>	<b>71,498</b>	<b>26,958</b>	<b>9,000</b>	<b>30,000</b>
<b>DEBT SERVICE</b>					
7110 Principal Payments	40,512	42,584	22,102	37,147	0
7210 Interest- Aerostat	5,092	3,019	700	857	0
<b>TOTAL DEBT SERVICE</b>	<b>45,604</b>	<b>45,603</b>	<b>22,802</b>	<b>38,004</b>	<b>0</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>594,217</b>	<b>913,036</b>	<b>417,458</b>	<b>797,330</b>	<b>678,128</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	64,018	63,822	(196)	-0.31%
Operating Expenses	686,308	584,306	(102,002)	-14.86%
Capital Outlay	9,000	30,000	21,000	233.33%
Debt Service	38,004	0	(38,004)	-100.00%
<b>TOTALS</b>	<b>797,330</b>	<b>678,128</b>	<b>(119,202)</b>	<b>-14.95%</b>

### Significant Budget Changes:

The change in operating expenses is attributable to other current charges related to Skybolt and a reduction in the amount budgeted for taxes.

**Airport  
Department**

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**Operations  
Division**

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**Appropriations  
Summary**



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## 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

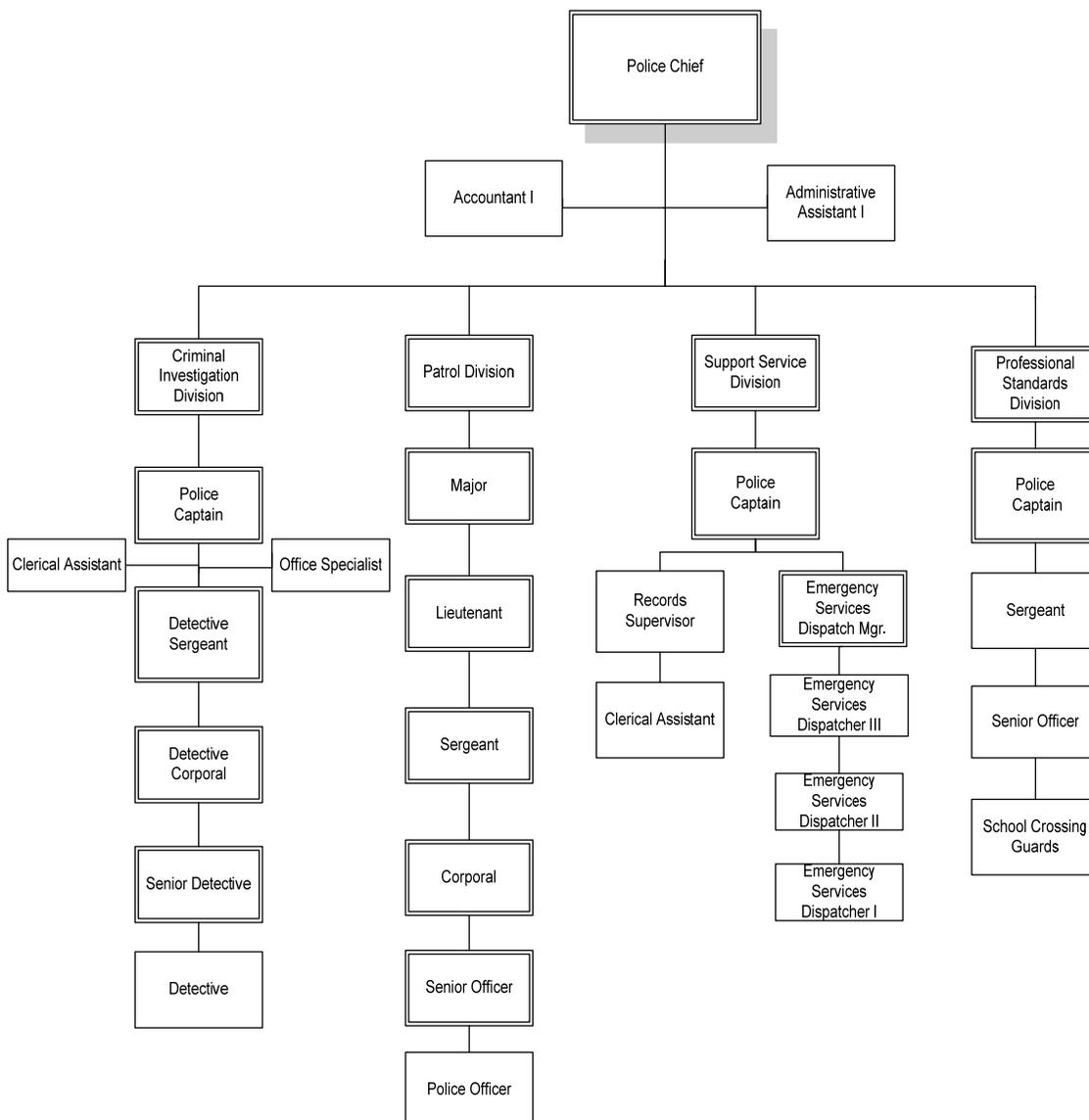
#### Criminal Investigation

- Investigate felony cases
- Domestic Violence follow up
- Collect information

#### Support Services

- Record activities
- Operate 9-1-1
- Process major crime scenes

### Organizational Chart



## Police Department

### Organization

**Total Department Budget**

**\$ 7,850,435 GF**

# Police Department

## Administration Division

### Values & Goals

#### 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
- ◆ Continue 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 65 presentations to the community
- ◆ Conduct the Citizens Academy at least once a year
- ◆ Host community meetings/groups

**Value:** Professionalism

**Goals:**

- ◆ Continue to 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 professionalism, ethics and diversity
- ◆ Continue with Law Enforcement Accreditation process

**Value:** A Caring Organization

**Goals:**

- ◆ Provide a safe learning environment for all of our schools
- ◆ Continue partnership with local schools including mentoring and Career Day
- ◆ Continue to enhance recreational activities with community-oriented police sponsored activities and events including Trick-or-Treat on Main Street, Junior Athletic Games, Christmas Bike Giveaway, Kritters for Kids, and Cops and Kids

**Value:** Organizational Development and Self Sufficiency

**Goals:**

- ◆ Continue to develop personnel through in-house training and advanced training such as the Southern Police Institute and Federal Bureau of Investigation
- ◆ Continue to stress minority hiring needs through scholarship funding, career day presentations, active recruitment, and Police Explorers program

**Major Accomplishments:**

- Overall reduction of Part I Crimes by 10.2%
- Overall reduction of crime by 11.5%
- Maintained the reported crime clearance rate above 30%

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Police response calls for service	51,519	50,893	53,000
Part I Crimes	1,604	1,429	1,400
Traffic accidents	1,427	1,328	1,300
DUI Arrests	185	155	175
Code enforcement calls for service	1,566	1,777	1,800
Code enforcement actions	1,244	1,661	1,700
Training hours	12,474	14,500	12,500
Community relations presentations	85	65	75

## Personnel Schedule

## Police Department

### Administration Division

### Personnel & Capital Outlay Schedules

Classification	2008	Change	2009	Amount
<b>Non-Sworn</b>				
Accountant I	1.00	0.00	1.00	32,767
Administrative Assistant I	1.00	0.00	1.00	27,594
Clerical Assistant	4.00	(1.00)	3.00	65,868
Office Specialist	3.00	(1.00)	2.00	61,987
Emer. Service Dispatcher I	11.00	0.00	11.00	306,766
Emer. Service Dispatcher II	3.00	0.00	3.00	106,581
Emer. Service Dispatcher III	4.00	0.00	4.00	145,875
Emer. Service Dispatcher Mgr.	1.00	0.00	1.00	45,427
Records Section Supervisor	1.00	0.00	1.00	32,057
<b>Total Non-Sworn</b>	<b>29.00</b>	<b>(2.00)</b>	<b>27.00</b>	<b>824,922</b>
<b>Sworn</b>				
Deputy Chief of Police	1.00	(1.00)	0.00	0
Police Captain	2.00	1.00	3.00	213,014
Police Chief	1.00	0.00	1.00	93,398
Police Corp/Detective Corp	5.00	4.00	9.00	472,477
Police Lieutenant	3.00	0.00	3.00	163,916
Police Major	1.00	0.00	1.00	76,692
Police Officer/Det	25.00	(5.00)	20.00	734,220
Police Serg/Det Serg	8.00	1.00	9.00	522,763
Police Senior/Senior Det	28.00	(2.00)	26.00	1,209,443
<b>Sworn Total</b>	<b>74.00</b>	<b>(2.00)</b>	<b>72.00</b>	<b>3,485,923</b>
Standby				4,200
<b>Total Full Time</b>	<b>103.00</b>	<b>(4.00)</b>	<b>99.00</b>	<b>4,315,045</b>
Interns	3.00	(3.00)	0.00	0
Police Officer Reserve P/T	1.00	1.00	2.00	2,481
School Crossing Guards	8.00	0.00	8.00	44,121
<b>Total Part Time</b>	<b>12.00</b>	<b>(2.00)</b>	<b>10.00</b>	<b>46,602</b>
<b>Total No. of Positions</b>	<b>115.00</b>	<b>(6.00)</b>	<b>109.00</b>	<b>4,361,647</b>
<b>Total FTEs</b>			<b>106.25</b>	<b>4,361,647</b>

## Capital Outlay Schedule

Description	Amount
Video incident capture system (4)	17,200
Laser Speed Measuring Device (2)	4,845
<b>Total</b>	<b>22,045</b>

**Police  
Department**

**Administration  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 001-2111-521**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	3,989,139	4,165,062	1,984,923	4,531,098	4,361,647
1410 Overtime	395,809	484,389	256,044	377,000	414,700
15xx Special Pay	92,963	95,529	49,139	82,217	77,729
2110 FICA	330,337	350,560	169,510	335,041	322,405
221x Retirement	453,734	850,112	324,903	682,303	773,112
23xx Insurance	540,713	545,955	245,826	667,810	566,794
2410 Workers' Compensation	118,549	119,354	46,453	94,868	91,875
26xx Other Payroll Benefits	7,894	12,960	7,061	8,968	17,410
<b>TOTAL PERSONAL SERVICES</b>	<b>5,929,138</b>	<b>6,623,921</b>	<b>3,083,859</b>	<b>6,779,305</b>	<b>6,625,672</b>
<b>OPERATING EXPENSES</b>					
3xxx Professional Services	1,813	4,480	3,464	8,000	3,000
3410 Contract Services	7,174	1,141	568	2,080	1,300
4010 Travel	18,121	13,264	6,833	12,200	12,200
41xx Communication	90,782	72,637	31,414	104,000	85,000
4210 Postage	5,373	5,429	1,810	7,360	5,500
4310 Utilities	110,380	123,228	58,945	131,040	131,040
4410 Rentals	4,300	4,300	2,150	4,472	4,472
4415 Internal Fleet Lease	310,739	288,021	152,503	303,175	314,173
4510 Insurance	58,792	81,922	43,404	86,809	79,156
461x Repairs & Maintenance- Vehicles	154,195	182,671	106,528	144,800	153,760
4620 Repairs & Maintenance- Building	846	12,183	8,054	3,245	6,400
4625 Repairs & Maintenance- Non-Build	381	577	161	1,560	1,500
46xx Repairs & Maintenance- Equipment	69,107	81,098	34,106	86,700	93,907
4710 Printing & Binding	2,283	3,011	824	2,800	2,500
4810 Promotional Activities	103	243	0	0	0
4911 Advertising	1,044	301	510	1,580	1,100
4920 Other Current Charges	4,829	2,199	766	3,660	2,220
4930 DARE (other than forfeit)	7,135	4,757	2,569	1,560	1,560
4945 Injury/Damage to Others	0	2,250	0	0	0
4964 Drug Money	12,000	12,000	7,000	12,980	15,000
4981 Forfeiture costs	14,418	0	8	15,600	0
5110 Office Supplies	1,204	1,621	0	0	0
51xx Minor Furniture/Equipment	50,543	16,335	10,060	76,414	6,150
5188 Automation Expense Only	0	0	1,803	0	4,000
521x Operating Supplies	51,776	64,383	37,258	48,270	55,600
5215 Uniforms	91,002	86,647	44,566	52,740	29,070
5230 Fuel Purchases	145,594	145,647	41,302	140,000	175,000
5410 Publications & Memberships	7,668	8,069	3,447	8,320	8,760
5440 Education	54,398	34,567	16,449	56,423	0
545x Training	29,074	33,316	8,389	5,174	10,350
<b>TOTAL OPERATING EXPENSES</b>	<b>1,305,074</b>	<b>1,286,297</b>	<b>624,891</b>	<b>1,320,962</b>	<b>1,202,718</b>
<b>CAPITAL OUTLAY</b>					
6310 Improvements other than Bldgs	0	7,390	23,304	0	0
6410 Machinery & Equipment	49,554	35,045	74,832	82,113	22,045
6418 Automation Capital Outlay	0	0	0	0	0
6480 Forfeiture Proceeds	17,300	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>66,854</b>	<b>42,435</b>	<b>98,136</b>	<b>82,113</b>	<b>22,045</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>7,301,066</b>	<b>7,952,653</b>	<b>3,806,886</b>	<b>8,182,380</b>	<b>7,850,435</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	6,779,305	6,625,672	(153,633)	-2.27%
Operating Expenses	1,320,962	1,202,718	(118,244)	-8.95%
Capital Outlay	82,113	22,045	(60,068)	-73.15%
<b>TOTALS</b>	<b>8,182,380</b>	<b>7,850,435</b>	<b>(331,945)</b>	<b>-4.06%</b>

### Significant Budget Changes:

Personal services reflects the elimination of six positions. Changes in operating expenses are related to minor furniture and equipment and education.

**Police  
Department**

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**Administration  
Division**

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**Appropriations  
Summary**

**Police  
Department**

**Animal Control  
Division**

**Personnel  
Schedule &  
Appropriations  
Detail**

**Personnel Schedule**

Classification	2008	Change	2009	Amount
Animal Control Officer	1.00	(1.00)	0.00	0
<b>Total</b>	<b>1.00</b>	<b>(1.00)</b>	<b>0.00</b>	<b>0</b>

**Appropriations Detail**

**Account # 001-2121-562**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	14,036	22,695	0	24,486	0
1410 Overtime	674	176	0	0	0
15xx Special Pay	125	64	0	125	0
2110 FICA	1,140	1,755	0	1,873	0
2210 Retirement	1,642	2,694	0	2,938	0
23xx Insurance	1,894	4,078	0	4,620	0
2410 Workers' Compensation	937	1,286	0	879	0
26xx Other Payroll Benefits	62	0	0	0	0
<b>TOTAL PERSONAL SERVICES</b>	<b>20,510</b>	<b>32,748</b>	<b>0</b>	<b>34,921</b>	<b>0</b>
<b>OPERATING EXPENSES</b>					
4415 Internal Fleet Lease	0	0	0	1,831	0
4510 Insurance	462	539	255	509	0
461x Repairs & Maintenance- Vehicles	1,130	2,196	770	1,320	0
5180 Minor Furniture/Equipment	313	487	0	1,412	0
521x Operating Supplies	120	151	0	312	0
5230 Fuel Purchases	1,031	1,974	37	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>3,056</b>	<b>5,347</b>	<b>1,062</b>	<b>5,384</b>	<b>0</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>23,566</b>	<b>38,095</b>	<b>1,062</b>	<b>40,305</b>	<b>0</b>

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

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	34,921	0	(34,921)	-100.00%
Operating Expenses	5,384	0	(5,384)	-100.00%
<b>TOTALS</b>	<b>40,305</b>	<b>0</b>	<b>(40,305)</b>	<b>-100.00%</b>

**Police  
Department**

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**Animal Control  
Division**

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**Appropriations  
Summary**



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## 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

Public education  
 Inspections  
 Arson investigation  
 Safety classes  
 Emergency Management

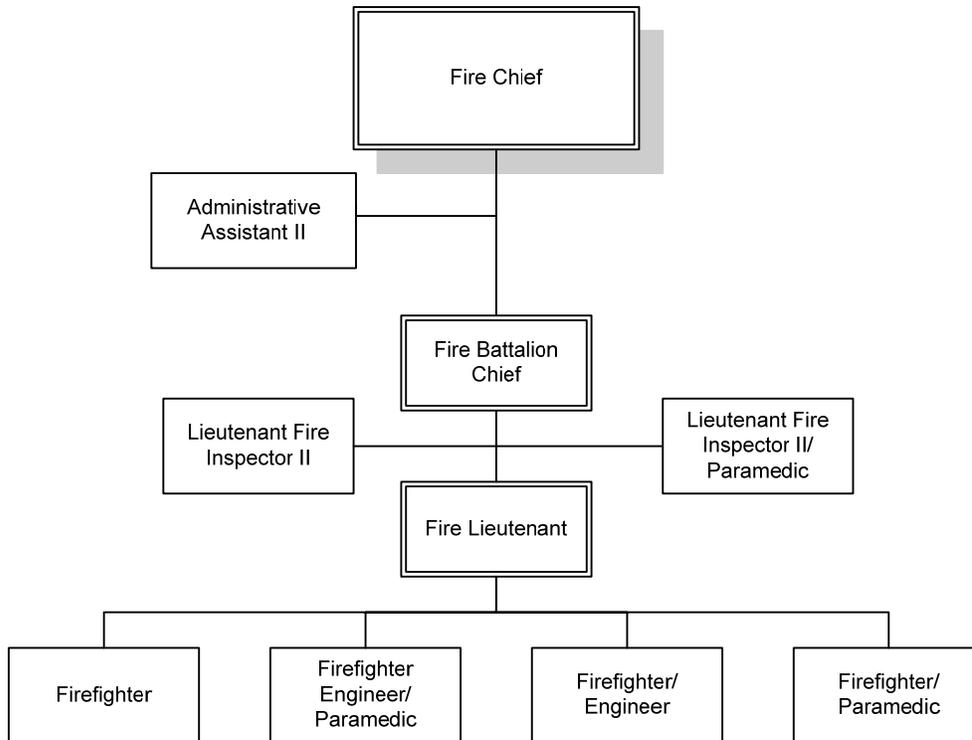
#### Training - Admin

Fire Training  
 EMS training  
 Special OPS Training  
 Testing- Physicals  
 Administration, budgeting  
 Certification - records  
 SCBA-uniforms- PPC

#### Fire – Rescue

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

### Organizational Chart



## Fire Department

### Organization

**Total Department Budget**

**\$ 5,974,589 GF**

# Fire Department

## Fire Rescue Division

### Values & Goals

#### Values & Goals

**Value:** Fiscal Responsibility

**Goals:**

- ◆ Continue to maintain critical services to the community while cutting costs to maintain a balanced budget
- ◆ Suspend replacement plans for critical equipment for one 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:**

- Achieved a 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.
- Replaced the 21-year-old SCBA compressor system with a new trailer-mounted air supply system, which allows for the filling of air cylinders at the emergency scene
- Implemented cost cutting measures that have enabled the department to reduce fuel consumption from the levels experienced in the previous fiscal year
- Completed repairs to Fire Station 1 on Canal Street that will allow us to occupy the structure for several more years

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Calls for service	5,400	6,000	6,500
Training hours	16,000	16,000	14,000
School fire safety program contacts	7,000	8,000	8,000
Inspections/reviews/meetings	3,000	3,500	3,500
Pre-fire plans	400	600	600
Average response time (min:sec)	4:19	4:10	4:15

## Personnel Schedule

Classification	2008	Change	2009	Amount
Administrative Assistant II	1.00	0.00	1.00	34,957
Division Chief	2.00	(2.00)	0.00	0
Fire Battalion Chief	3.00	0.00	3.00	226,853
Fire Chief	1.00	0.00	1.00	93,273
Firefighter	19.00	1.00	20.00	781,626
Firefighter Eng/Paramedic	7.00	2.00	9.00	487,234
Firefighter/Engineer	9.00	1.00	10.00	481,625
Firefighter/Paramedic	10.00	(3.00)	7.00	300,935
Lieutenant	11.00	(2.00)	9.00	549,194
Lieutenant/Fire Inspector II	2.00	(1.00)	1.00	56,252
Lieutenant/Fire Inspector II/Paramedic	0.00	1.00	1.00	53,061
Lieutenant/Paramedic	4.00	1.00	5.00	337,959
Standby				
<b>Total</b>	<b>69.00</b>	<b>(2.00)</b>	<b>67.00</b>	<b>3,402,969</b>

## Fire Department

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## Fire Rescue Division

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## Personnel & Capital Outlay Schedules

## Capital Outlay

Description	Amount
Breathing Air Compressor	69,663
Breathing apparatus – replacement	47,500
<b>Total</b>	<b>117,163</b>

# Fire Department

## Fire Rescue Division

### Appropriations Detail

#### Appropriations Detail

Account # 001-2220-522

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	3,003,449	3,444,157	1,719,701	3,416,984	3,402,969
1410 Overtime	123,853	134,521	65,068	120,500	120,500
15xx Special Pay	11,396	13,501	11,733	13,625	8,022
2110 FICA	232,188	265,244	132,750	246,553	244,802
221x Retirement	272,100	607,800	174,204	626,101	812,314
23xx Insurance	330,856	379,783	173,163	420,447	351,062
2410 Workers' Compensation	152,511	145,638	54,122	102,487	108,967
26xx Other Payroll Benefits	12,893	18,989	7,794	22,123	17,808
<b>TOTAL PERSONAL SERVICES</b>	<b>4,139,246</b>	<b>5,009,633</b>	<b>2,338,535</b>	<b>4,968,820</b>	<b>5,066,444</b>
<b>OPERATING EXPENSES</b>					
31xx Professional Services	606	69	0	0	0
3410 Contract Services	34,871	25,407	22,660	21,832	28,032
4010 Travel	7,150	15,543	(192)	3,800	500
4110 Communication	12,782	12,164	4,091	12,500	10,200
4210 Postage	569	298	135	400	400
4310 Utilities	69,292	76,086	37,695	80,000	80,000
4410 Rentals	1,374	1,756	717	1,500	1,500
4415 Internal Fleet Lease	165,240	210,048	121,839	243,680	357,922
4510 Insurance	20,130	22,331	14,648	29,295	28,907
461x Repairs & Maintenance- Vehicles	61,775	75,329	46,645	70,220	67,240
4620 Repairs & Maintenance- Building	8,396	7,593	0	15,000	15,000
4625 Repairs & Maintenance- Non-Build	1,241	596	0	1,000	1,000
46xx Repairs & Maintenance- Equipment	14,119	12,072	5,874	22,690	11,208
4710 Printing & Binding	952	176	1,148	500	500
4810 Promotional Activities	1,886	1,464	1,010	3,200	3,200
4911 Advertising-Other Ads	0	59	0	0	0
4920 Other Current Charges	284	1,178	701	208	208
4930 First Response	0	0	0	0	0
4945 Injury/ Damage to Others	1,720	3,220	324	0	0
4980 Taxes	211	167	167	175	200
5110 Office Supplies	4,269	4,054	0	0	0
5180 Minor Furniture/Equipment	75,747	41,898	29,773	47,700	8,200
5210 Operating Supplies	21,694	36,425	15,440	42,500	42,500
5215 Uniforms	116,890	58,552	19,860	57,850	48,850
5230 Fuel Purchases	28,632	39,699	12,922	42,000	42,000
5410 Publications & Memberships	2,944	5,069	3,348	6,290	2,945
5440 Education	35,478	39,941	5,844	30,000	0
5450 Training	31,278	44,919	34,676	41,500	40,470
<b>TOTAL OPERATING EXPENSES</b>	<b>719,530</b>	<b>736,113</b>	<b>379,325</b>	<b>773,840</b>	<b>790,982</b>
<b>CAPITAL OUTLAY</b>					
6210 Buildings	0	0	0	0	0
6310 Improvements other than Bldgs	0	12,163	0	0	0
6410 Machinery & Equipment	152,013	103,206	16,562	102,500	117,163
6490 Trust funds	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>152,013</b>	<b>115,369</b>	<b>16,562</b>	<b>102,500</b>	<b>117,163</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>5,010,789</b>	<b>5,861,115</b>	<b>2,734,422</b>	<b>5,845,160</b>	<b>5,974,589</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	4,968,820	5,066,444	97,624	1.96%
Operating Expenses	773,840	790,982	17,142	2.22%
Capital Outlay	102,500	117,163	14,663	14.31%
<b>TOTALS</b>	<b>5,845,160</b>	<b>5,974,589</b>	<b>129,429</b>	<b>2.21%</b>

### Significant Budget Changes:

The change in personal services is related to additional funding for the Fireman's Pension fund.

**Fire  
Department**

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**Fire Rescue  
Division**

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**Appropriations  
Summary**



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## Ray Sharp, Environmental Services/Public Works Director

The Public Works Department is responsible for vehicles, equipment, streets, rights-of-way 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 Geographic Information Systems.

### Responsibilities:

#### Solid Waste

- Residential
- Commercial
- Land-fill

#### GIS

- Mapping
- Surveying
- Easements
- Addressing

#### Streets

- Street/parking striping
- Sidewalks
- Signs for events
- Contract Management
- Street Maintenance

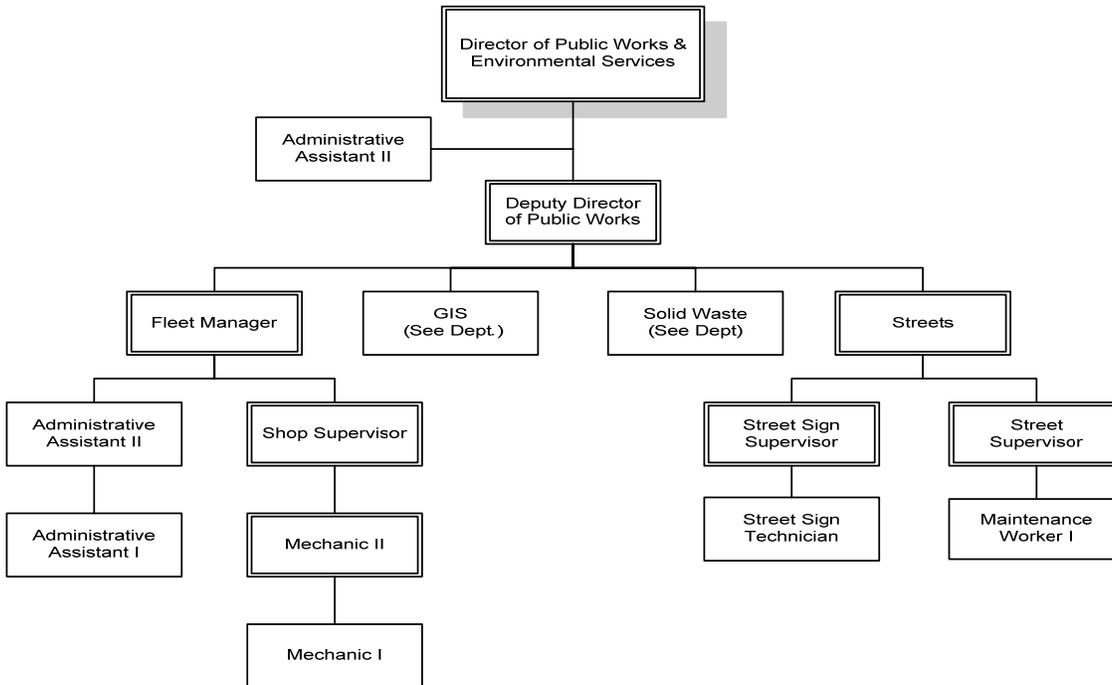
#### Fleet Services

- 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



## Public Works Department

### Organization

### Total Department Budget

\$ 440,641 GF

40,867 AL

\$ 481,508

**Public Works  
Department**

**Fleet Services  
Division**

**Values & Goals**

**Values & Goals**

**Value:** Excellence in All We Do

**Goals:**

- ◆ Establish wireless connectivity for fleet services technicians to access to the HTE work order system by 12/31/08
- ◆ Exceed the requirements set by Automotive Service Excellence (ASE) to maintain Blue Seal Award

**Value:** Fiscal Responsibility

**Goals:**

- ◆ Train the technicians to access and close job orders electronically from fleet desktop and laptop computers to reduce costs associated with chargebacks, warehouse stock, and invoice receipts
- ◆ Research acceptable fuel efficiency and training to develop a proposal to conserve fuel by 2/1/09
- ◆ Reduce the overall Fleet fuel consumption by 1% by end of FY 08/09
- ◆ Reduce accident/abuse repair costs to the City of Leesburg by revising the reporting to channel through Department Heads for approval of repairs with associated costs by 12/1/08
- ◆ Incorporate 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 employees for advancement
- ◆ Increase each technician’s knowledge of repair procedures and techniques by allocating and scheduling appropriate training throughout the fiscal year to ensure that technicians have the opportunity to share the information (cross-train) to maximize our training efforts

**Major Accomplishments:**

- Met requirements to maintain ASE Blue Seal Award
- Consolidated bid specification preparation and component information on vehicles and equipment for 22 purchases for City departments
- Operated and maintained two fueling sites, which dispensed 286,244 gallons of fuel
- Completed equipment installations on five new police and fire vehicles

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
On-road break downs	149	162	172
Preventive maintenance complete	675	604	595
Vehicle, small engine, and equipment repairs	2,534	2,869	3,800
Total vehicles/equipment owned by the City	655	696	650
Average vehicle/equipment age	6.0	6.1	6.7

## Personnel Schedule

Classification	2008	Change	2009	Amount
Administrative Assistant I	1.00	0.00	1.00	31,015
Administrative Assistant II	1.00	0.00	1.00	39,065
Fleet Manager	1.00	0.00	1.00	50,224
Mechanic I	2.00	1.00	3.00	84,867
Mechanic II	4.00	(1.00)	3.00	114,964
Shop Supervisor	1.00	0.00	1.00	44,865
Standby				
<b>Total</b>	<b>10.00</b>	<b>0.00</b>	<b>10.00</b>	<b>365,000</b>

## Public Works Department

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## Fleet Services Division

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## Personnel & Capital Outlay Schedules

## Capital Outlay Schedule

Description	Amount
New Vehicles	
Pickup truck	0
Subtotal	<u>0</u>
Replacement Vehicles (570,010)	
Pickups (4)	84,150
Utility Truck	32,000
Pole Trailer (2)	55,000
Welder	5,150
ATV Utility (3)	30,000
Front loader	188,760
Dump truck (3)	156,450
Subtotal	<u>551,510</u>
Refurbish Vehicles/ Equipment	135,000
<b>Total</b>	<b>686,510</b>

**Public Works  
Department**

**Fleet Services  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 001-5110-519**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	340,517	369,777	166,958	357,145	365,000
1310 Temporary Labor	925	4,040	0	5,000	0
1410 Overtime	22,807	20,891	1,051	10,000	7,500
15xx Bonuses/Incentives	1,203	1,250	1,250	2,250	0
2110 FICA	27,232	28,943	12,363	26,474	26,663
221x Retirement	40,215	43,770	19,617	42,976	36,810
23xx Insurance	50,098	57,369	27,526	58,741	55,911
2410 Workers' Compensation	12,032	12,246	3,998	9,450	7,984
262x Other Payroll Benefits	598	503	250	558	735
<b>TOTAL PERSONAL SERVICES</b>	<b>495,627</b>	<b>538,789</b>	<b>233,013</b>	<b>512,594</b>	<b>500,603</b>
<b>OPERATING EXPENSES</b>					
31xx Professional Services	977	6,876	3,566	5,000	23,750
3410 Contract Services	13,940	11,938	175	19,000	10,000
4010 Travel	2,751	918	562	1,272	1,200
41xx Communication	1,499	2,514	1,228	2,400	2,400
4210 Postage	385	639	172	300	300
4310 Utilities	2,400	2,421	16,042	42,040	43,900
4410 Rental	1,897	20,239	300	2,500	19,000
4510 Insurance	17,664	18,835	10,591	21,182	16,808
461x Repairs & Maintenance- Vehicles	480,628	559,108	262,070	430,023	445,000
4620 Repairs & Maintenance- Building	1,484	665	0	2,000	500
4625 Repairs & Maintenance- Non-Build	316	7,852	77	5,000	1,500
46xx Repairs & Maintenance- Equipment	3,366	2,774	2,481	5,290	3,840
4710 Printing & Binding	208	208	164	200	200
4911 Advertising- Other Ads	0	300	158	0	0
4920 Other Current Charges	150	2,519	883	20,000	0
4930 Recognitions & Awards	0	119	0	0	0
4932 FM Inventory Over/Short	(2,581)	(994)	206	0	0
51xx Office Supplies	1,174	1,099	0	0	0
5180 Minor Furniture/Equipment	2,525	8,401	2,621	4,500	4,500
5210 Operating Supplies	27,079	33,754	12,839	21,000	21,000
5215 Uniforms	5,605	6,720	3,188	6,000	6,000
5230 Fuel Purchases	(1,529)	9,886	4,448	11,000	13,750
5410 Publications & Memberships	480	282	0	550	250
5440 Education	1,175	1,253	1,343	2,000	0
5450 Training	3,944	3,735	1,669	4,030	4,000
<b>TOTAL OPERATING EXPENSES</b>	<b>565,537</b>	<b>702,061</b>	<b>324,783</b>	<b>605,287</b>	<b>617,898</b>
<b>CAPITAL OUTLAY</b>					
6410 Machinery & Equipment	0	33,000	4,402	13,400	0
6412 Fleet New	464,752	824,974	28,468	123,600	0
6413 Fleet Replace	1,496,288	1,527,668	385,311	955,270	551,510
6414 Fleet Refurbish	0	0	0	0	135,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,961,040</b>	<b>2,385,642</b>	<b>418,181</b>	<b>1,092,270</b>	<b>686,510</b>
<b>OTHER USES</b>					
9951 Fleet - Contracts	(894,429)	(1,044,580)	(617,495)	(1,047,300)	(921,960)
9952 Fleet - Non Contracts	(93,688)	(133,200)	(32,305)	(145,000)	(70,000)
9953 Lease Revenue	(1,924,702)	(1,903,843)	(1,076,654)	(2,153,310)	(2,298,523)
<b>TOTAL OTHER USES</b>	<b>(2,912,819)</b>	<b>(3,081,623)</b>	<b>(1,726,454)</b>	<b>(3,345,610)</b>	<b>(3,290,483)</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>109,385</b>	<b>544,869</b>	<b>(750,477)</b>	<b>(1,135,459)</b>	<b>(1,485,472)</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	512,594	500,603	(11,991)	-2.34%
Operating Expenses	605,287	617,898	12,611	2.08%
Capital Outlay	1,092,270	686,510	(405,760)	-37.15%
Other Uses	(3,345,610)	(3,290,483)	55,127	-1.65%
<b>TOTALS</b>	<b>(1,135,459)</b>	<b>(1,485,472)</b>	<b>(350,013)</b>	<b>-30.83%</b>

### Significant Budget Changes:

Capital outlay decreased due to budget constraints.

**Public Works  
Department**

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**Fleet Services  
Division**

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**Appropriations  
Summary**

# Public Works Department

## Street Maintenance Division

### Values & Goals

#### Values & Goals

**Value:** Excellence in All We Do

**Goals:**

- ◆ Develop and implement a program by 9/30/09 to train City personnel to identify and report street and sidewalk issues
- ◆ Develop and implement a system for street and sidewalk inspection where all City streets and sidewalks are evaluated on a semi-annual basis
- ◆ Develop and implement a program by 9/30/09 to train City personnel to identify and report City signage issues

**Value:** Fiscal Responsibility

**Goals:**

- ◆ Investigate new procedures and technologies to ensure we are utilizing the most efficient and cost effective materials when striping and creating street signs to save City time and money
- ◆ Investigate new technologies available to extend the life of City streets and present a report with recommendations by 12/31/08

**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 east section of the City
- Set up bins for materials that are used by streets division and others at landfill
- Completed closure of the 40 acre landfill site
- Completed construction of public works retention pond

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Number of potholes repaired	159	158	166
Number of repairs requested due to utility cuts	37	2	2
Emergency signs replaced within 24 hrs.	117	138	145
Number of signs repaired	324	448	448
Number of signs replaced	324	404	404

## Personnel Schedule

Classification	2008	Change	2009	Amount
Contract Mgr./St.Sign Tech	1.00	0.00	1.00	42,778
Maintenance Worker I	3.00	0.00	3.00	64,699
Street Supervisor	1.00	0.00	1.00	34,039
Standby				3,640
<b>Total</b>	<b>5.00</b>	<b>0.00</b>	<b>5.00</b>	<b>145,156</b>

## Public Works Department

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## Street Maintenance Division

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## Personnel & Capital Outlay Schedules

## Capital Outlay Schedule

Description	Amount
Parking lot repairs	27,500
<b>Total</b>	<b>27,500</b>

**Public Works  
Department**

**Street  
Maintenance  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 001-5112-541**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	50,522	129,500	64,141	151,321	145,156
1310 Temporary Labor	658	627	0	3,000	0
1410 Overtime	345	2,309	610	3,000	2,000
1530 Bonuses/Incentives	125	215	625	625	0
2110 FICA	3,720	9,606	4,768	10,753	10,260
221x Retirement	5,361	14,872	7,200	17,722	14,272
23xx Insurance	7,108	23,417	12,560	28,117	27,756
2410 Workers' Compensation	3,336	9,053	4,014	9,038	9,043
26xx Other Payroll Benefits	5	227	110	246	120
<b>TOTAL PERSONAL SERVICES</b>	<b>71,180</b>	<b>189,826</b>	<b>94,028</b>	<b>223,822</b>	<b>208,607</b>
<b>OPERATING EXPENSES</b>					
31xx Professional Services	201,649	64,426	(1,129)	54,000	35,000
3410 Contract Services	0	142	60	0	300
4010 Travel	26	252	0	500	200
41xx Communication	398	818	337	700	700
4310 Utilities	522,882	627,194	351,336	734,600	885,997
4410 Rentals	0	132	136	2,000	500
4415 Internal Fleet Lease	7,690	6,898	9,861	19,720	24,415
4510 Insurance	3,516	4,920	5,242	10,484	8,792
461x Repairs & Maintenance- Vehicles	4,499	15,072	10,002	12,720	16,060
4625 Repairs & Maintenance- Non-Build	112,509	120,915	40,940	330,000	295,000
463x Repairs & Maintenance- Equipment	38,808	510	435	870	1,130
4710 Printing & Binding	0	0	44	0	0
4911 Advertising-Other Ads	0	0	167	0	0
4920 Other Current Charges	417	0	77,383	79,122	79,122
4945 Injury/Damage to Others	183	2,500	0	0	0
5110 Office Supplies	109	283	0	0	0
5180 Minor Furniture/Equipment	3,320	4,712	599	6,000	2,000
5210 Operating Supplies	4,729	25,437	7,590	40,775	37,920
5215 Uniforms	511	997	994	1,875	1,875
5230 Fuel Purchases	3,885	6,166	1,477	6,000	4,500
5310 Materials & Supplies	29,945	36,052	16,714	40,000	37,100
5311 Materials - Street Signs	7,552	9,251	0	10,000	0
5410 Publications & Memberships	73	274	99	200	150
5450 Training	270	1,620	595	1,500	600
<b>TOTAL OPERATING EXPENSES</b>	<b>942,971</b>	<b>928,571</b>	<b>522,882</b>	<b>1,351,066</b>	<b>1,431,361</b>
<b>CAPITAL OUTLAY</b>					
6110 Land Costs	58,691	0	0	0	0
6310 Improvements other than Bldgs	584,271	264,058	12,218	380,000	27,500
6410 Machinery & Equipment	1,372	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>644,334</b>	<b>264,058</b>	<b>12,218</b>	<b>380,000</b>	<b>27,500</b>
<b>OTHER USES</b>					
9950 Contra- Expenses	0	0	(83)	0	0
<b>TOTAL OTHER USES</b>	<b>0</b>	<b>0</b>	<b>(83)</b>	<b>0</b>	<b>0</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>1,658,485</b>	<b>1,382,455</b>	<b>629,045</b>	<b>1,954,888</b>	<b>1,667,468</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	223,822	208,607	(15,215)	-6.80%
Operating Expenses	1,351,066	1,431,361	80,295	5.94%
Capital Outlay	380,000	27,500	(352,500)	-92.76%
<b>TOTALS</b>	<b>1,954,888</b>	<b>1,667,468</b>	<b>(287,420)</b>	<b>-14.70%</b>

### Significant Budget Changes:

Capital Outlay decreased due to Road Resurfacing, parking lot repairs and sidewalks being moved to the capital projects fund.

## Public Works Department

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## Street Maintenance Division

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## Appropriations Summary

## Public Works Department

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## Facilities Maintenance Division

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### Values & Goals

#### Values & Goals

**Value:** Excellence in All We Do

**Goals:**

- ◆ Increase the 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:**

- Replaced Center for the Arts roof
- Installed A/C unit in Center for the Arts
- Installed A/C unit in Partnership Building
- Installed A/C unit in Daycare
- Coated Electric Department roof
- Completed City Hall parking lots

## Capital Outlay Schedule

### Description

Public Works Ceiling Insulation  
Fleet Building– Hot Water Heater  
Re-shingle Double Drive Restroom  
Boy Scout Hut– Upgrade Electric  
Kia Roof Replacement  
Police Department– Lightning Protection

### Amount

6,250  
2,500  
3,000  
6,000  
145,000  
20,000

### Total

**182,750**

**Public Works  
Department**

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**Facilities  
Maintenance  
Division**

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**Capital Outlay  
Schedule**

**Public Works  
Department**

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**Facilities  
Maintenance  
Division**

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**Appropriations  
Detail**

**Appropriations Detail**

**Account # 001-5193-519**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>CAPITAL OUTLAY</u></b>					
6110 Land Costs	0	9,706	0	0	0
6210 Buildings	7,198	328,030	0	0	182,750
6310 Improvements other than Bldgs	17,053	86,009	25,253	102,500	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>24,251</b>	<b>423,745</b>	<b>25,253</b>	<b>102,500</b>	<b>182,750</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>24,251</b>	<b>423,745</b>	<b>25,253</b>	<b>102,500</b>	<b>182,750</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Capital Outlay	102,500	182,750	80,250	78.29%
<b>TOTALS</b>	<b>102,500</b>	<b>182,750</b>	<b>80,250</b>	<b>78.29%</b>

### Significant Budget Changes:

The increase in capital outlay is attributable to the KIA roof replacement.

**Public Works  
Department**

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**Facilities  
Maintenance  
Division**

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**Appropriations  
Summary**

## Public Works Department

## Administration Division

## Values & Goals

### Values & Goals

**Value:** Excellence in All We Do

**Goals:**

- ◆ Provide construction management services for major City capital projects
- ◆ Coordinate with other departments to maintain the disaster 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 meets the expectations of our citizen
- ◆ 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

**Major Accomplishments:**

- Provided project management/construction management services for airport projects, Kristen Street apartments, gymnasium, incubator, street resurfacing, library and Fountain Lake Trail
- Resurfaced approximately 10,000 linear feet of roads throughout the City of Leesburg

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Cost per lane mile of overlay	48,157	48,157	48,157
Number of lane miles managed	157.92	157.92	157.92
Projects managed by Public Works	28	37	28
Number of work orders processed (Fleet, Solid Waste, Streets, and GIS)	2,046	5,936	6,233

## Personnel Schedule

Classification	2008	Change	2009	Amount
Administrative Assistant II	1.00	0.00	1.00	33,998
City Engineer	1.00	(1.00)	0.00	0
Deputy Director of Public Works <sup>1</sup>	1.00	(0.90)	0.10	7,041
Project Manager	1.00	(1.00)	0.00	0
<b>Total</b>	<b>4.00</b>	<b>(2.90)</b>	<b>1.10</b>	<b>41,039</b>

**Notes:** Allocations

Deputy Director of Public Works<sup>1</sup>  
10%-5197,45%-5143,45%-5144

## Public Works Department

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## Administration Division

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## Personnel Schedule

**Public Works  
Department**

**Administration  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 001-5197-539**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	225,218	149,168	56,696	221,437	41,039
1310 Temporary Labor	0	0	0	0	0
1410 Overtime	11	80	0	0	0
15xx Bonuses/Incentives	492	2,625	1,125	1,250	0
2110 FICA	17,379	11,554	4,294	16,723	3,011
221x Retirement	16,300	15,903	6,382	26,932	4,138
23xx Insurance	22,282	14,776	5,661	23,497	4,858
2410 Workers' Compensation	5,587	2,496	402	2,291	98
262x Other Payroll Benefits	10,521	952	20	72	0
<b>TOTAL PERSONAL SERVICES</b>	<b>297,790</b>	<b>197,554</b>	<b>74,580</b>	<b>292,202</b>	<b>53,144</b>
<b>OPERATING EXPENSES</b>					
3130 Engineering Services	0	54,308	4,392	0	0
4010 Travel	11,726	5,916	43	0	2,000
4110 Communication	3,344	2,552	590	1,560	1,560
4210 Postage	222	54	3	0	0
4310 Utilities	58,631	74,840	20,057	36,000	44,000
4415 Internal Fleet Lease	2,105	3,986	2,502	5,004	2,460
4510 Insurance	1,807	1,900	864	1,728	5,173
461x Repairs & Maintenance- Vehicles	1,387	1,705	1,540	3,960	1,320
463x Repairs & Maintenance- Equipment	2,325	3,560	1,340	2,680	3,030
4710 Printing & Binding	114	64	0	200	100
4911 Advertising	84	1,133	0	0	0
4920 Other Current Charges	41	61	0	0	0
4930 Recognitions & Awards	0	119	0	0	0
5110 Office Supplies	1,931	1,786	0	0	0
5180 Minor Furniture/Equipment	1,776	405	0	500	0
5210 Operating Supplies	344	508	922	4,950	2,500
5215 Uniforms	0	0	0	100	0
5230 Fuel Purchases	1,989	3,524	254	1,500	1,000
5410 Publications & Memberships	1,439	217	54	475	475
5440 Education	(1,501)	0	0	1,000	0
5450 Training	3,034	1,656	25	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>90,798</b>	<b>158,294</b>	<b>32,586</b>	<b>59,657</b>	<b>63,618</b>
<b>CAPITAL OUTLAY</b>					
6410 Machinery & Equipment	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER USES</b>					
8410 Leesburg Cemeteries	0	0	0	0	0
9941 Utilities Allocation	(145,365)	(122,922)	(61,575)	(123,151)	(40,867)
<b>TOTAL OTHER USES</b>	<b>(145,365)</b>	<b>(122,922)</b>	<b>(61,575)</b>	<b>(123,151)</b>	<b>(40,867)</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>243,223</b>	<b>232,926</b>	<b>45,591</b>	<b>228,708</b>	<b>75,895</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	292,202	53,144	(239,058)	-81.81%
Operating Expenses	59,657	63,618	3,961	6.64%
Capital Outlay	0	0	0	0.00%
Other Uses	(123,151)	(40,867)	82,284	-66.82%
<b>TOTALS</b>	<b>228,708</b>	<b>75,895</b>	<b>(152,813)</b>	<b>-66.82%</b>

### Significant Budget Changes:

The changes to the personal services category reflect the elimination of two positions and the reallocation of the Deputy Director of Public Works.

**Public Works  
Department**

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**Administration  
Division**

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**Appropriations  
Summary**



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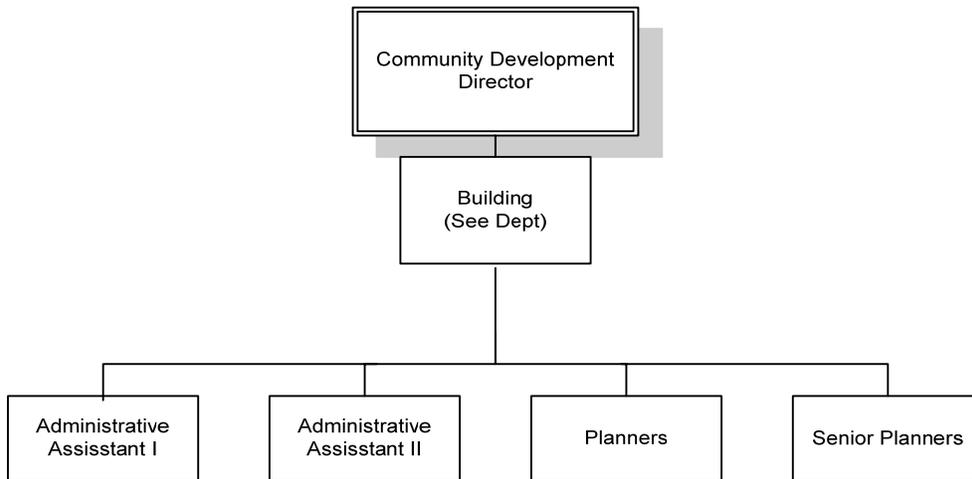
## Bill Wiley, Community Development Director

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



## Community Development Department

### Organization

### Total Department Budget

\$ 213,534 GF

260,765 AL

\$474,299

**Community  
Development  
Department**

**Building  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 001-6131-515**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b><u>PERSONAL SERVICES</u></b>					
12xx Regular Salaries & Wages	446,960	0	0	0	0
1310 Temporary Labor	0	0	0	0	0
1410 Overtime	3,742	0	0	0	0
1530 Bonuses/Incentives	1,047	0	0	0	0
2110 FICA	33,844	0	0	0	0
2210 Retirement	48,891	0	0	0	0
23xx Insurance	58,606	0	0	0	0
2410 Workers' Compensation	18,987	0	0	0	0
262x Other Payroll Benefits	5,181	0	0	0	0
<b>TOTAL PERSONAL SERVICES</b>	<b>617,258</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>OPERATING EXPENSES</u></b>					
3410 Contract Services	3,528	0	0	0	0
4010 Travel	3,848	0	0	0	0
4110 Communication	6,721	0	0	0	0
4210 Postage	221	0	0	0	0
4310 Utilities	0	0	0	0	0
4410 Rentals	8,902	0	0	0	0
4415 Internal Fleet Lease	10,773	0	0	0	0
4510 Insurance	5,499	0	0	0	0
461x Repairs & Maintenance- Vehicles	12,132	0	0	0	0
462x Repairs & Maintenance- Building	60	0	0	0	0
463x Repairs & Maintenance- Equipment	10,623	0	0	0	0
4710 Printing & Binding	426	0	0	0	0
4810 Promotional Activities	501	0	0	0	0
4920 Other Current Charges	3,036	0	0	0	0
4961 General Administrative	0	0	0	0	0
5110 Office Supplies	2,691	0	0	0	0
5180 Minor Furniture/Equipment	238	0	0	0	0
5210 Operating Supplies	7,200	0	0	0	0
5215 Uniforms	1,205	0	0	0	0
5230 Fuel Purchases	10,276	0	0	0	0
5410 Publications & Memberships	280	0	0	0	0
5440 Education	0	0	0	0	0
5450 Training	3,596	0	0	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>91,756</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>CAPITAL OUTLAY</u></b>					
6310 Improvement other than Bldgs	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>709,014</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*\* This department is now budgeted in Special Revenue Fund 151, see page 315.

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	0	0	0.00%
Operating Expenses	0	0	0	0.00%
Capital Outlay	0	0	0	0.00%
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

**Community  
Development  
Department**

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**Building  
Division**

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**Appropriations  
Summary**

## Community Development Department

## Planning & Zoning Division

## Values & Goals

### Values & Goals

**Value:** Excellence in All We Do

**Goals:**

- ◆ Clear backlog of Comprehensive Plan amendments to comply with all applicable state regulations
- ◆ Complete needed amendments to land development code
- ◆ Refine the utilization of the planning and zoning application process in HTE Naviline by January 2009
- ◆ 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)
- ◆ Implement digital DRC process by January 2009

**Value:** Open, Accessible Government

**Goals:**

- ◆ Complete reconstruction of the Community Development City web site to enhance ease of use and provided more information to the public
- ◆ Establish a Community Development stakeholder advisory committee 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
- ◆ Answer phone calls by the end of two rings and address minor requests within 24 hours in order to continue to emphasize customer service

**Major Accomplishments:**

- Cleared noncompliance status of 2003-2006 Small Scale and 2005 Large Scale amendments while continuing to work with the Department of Community Affairs on Comprehensive Plan issues for amendments for 2006 and 2007 cycles
- Completed review and revisions of application procedures and processing.
- Continued with improvements to tracking system for DRC and Planning and 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 nonconforming signs compliance notification program and completed Billboard Inventory Report

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Variance cases	1	1	4
Rezoning cases	25	20	12
Planned unit development cases	25	15	14
Comprehensive plan amendments			
Small scale	10	15	16
Large scale	14	23	14
Annexation cases	15	20	14
Plat approval cases	10	10	8
Ordinance amendments	5	2	5
Conditional use permits	10	10	14

## Personnel Schedule

Classification	2008	Change	2009	Amount
Administrative Assistant I	1.00	0.00	1.00	27,031
Administrative Assistant II	1.00	0.00	1.00	28,032
Planning & Zoning Manager	1.00	(1.00)	0.00	0
Community Development Director <sup>1</sup>	0.50	0.00	0.50	39,775
Planner	2.00	(1.00)	1.00	40,963
Senior Planner	3.00	(1.00)	2.00	106,038
<b>Total</b>	<b>8.50</b>	<b>(3.00)</b>	<b>5.50</b>	<b>241,839</b>

**Notes:** Allocations  
Community Development Director  
50%-6151, 50%-6131

## Community Development Department

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## Planning & Zoning Division

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## Personnel Schedule

**Community  
Development  
Department**

**Planning &  
Zoning  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 001-6151-515**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>PERSONAL SERVICES</u></b>					
12xx Regular Salaries & Wages	326,049	377,563	181,247	409,335	241,839
1310 Temporary Labor	3,717	2,475	2,250	4,200	0
1410 Overtime	2,382	4,066	1,689	750	1,000
15xx Bonuses/Incentives	703	938	875	1,563	0
2110 FICA	24,288	28,429	13,732	29,601	17,654
221x Retirement	34,185	39,913	19,503	44,278	24,390
23xx Insurance	39,091	40,388	16,529	49,646	29,175
2410 Workers' Compensation	1,149	1,322	495	1,107	580
26xx Other Payroll Benefits	5,495	7,221	2,259	6,121	3,718
<b>TOTAL PERSONAL SERVICES</b>	<b>437,059</b>	<b>502,315</b>	<b>238,579</b>	<b>546,601</b>	<b>318,356</b>
<b><u>OPERATING EXPENSES</u></b>					
31xx Professional Services	73,051	4,000	5,555	45,000	12,000
3410 Contract Services	600	498	0	5,110	9,010
4010 Travel	3,168	3,717	575	4,636	1,358
4110 Communication	973	804	506	800	800
4210 Postage	10,014	9,237	3,170	7,280	1,500
4310 Utilities	0	0	0	0	2,400
4410 Rentals	2,226	25,968	29,714	60,082	71,731
4415 Internal Fleet Lease	2,156	1,783	918	1,836	2,326
4510 Insurance	1,087	1,172	735	1,470	1,375
461x Repairs & Maintenance- Vehicles	1,450	1,980	770	1,320	1,320
4620 Repairs & Maintenance- Building	60	270	0	0	0
463x Repairs & Maintenance- Equipment	5,173	9,992	2,800	5,600	15,273
4710 Printing & Binding	0	2,113	0	2,500	750
4810 Promotional Activities	1,548	0	0	1,700	250
4911 Advertising	39,890	39,550	12,423	30,000	25,000
4920 Other Current Charges	2,164	1,660	1,244	1,000	1,000
4930 Recognitions & Awards	0	0	0	0	0
5110 Office Supplies	3,033	5,311	0	0	0
5180 Minor Furniture/Equipment	5,180	12,506	0	1,000	0
5210 Operating Supplies	5,721	5,807	3,283	6,620	6,850
5215 Uniforms	69	160	0	100	0
5230 Fuel Purchases	34	6	416	520	850
5410 Publications & Memberships	2,739	2,785	1,443	3,000	1,400
5450 Training	3,357	2,462	715	3,015	750
<b>TOTAL OPERATING EXPENSES</b>	<b>163,693</b>	<b>131,781</b>	<b>64,267</b>	<b>182,589</b>	<b>155,943</b>
<b><u>CAPITAL OUTLAY</u></b>					
6310 Improvements Other than Bldgs	0	19,280	0	0	0
6410 Machinery & Equipment	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>19,280</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>OTHER USES</u></b>					
9941 Utilities Allocation	(331,172)	(366,219)	(200,527)	(401,055)	(260,765)
<b>TOTAL OTHER USES</b>	<b>(331,172)</b>	<b>(366,219)</b>	<b>(200,527)</b>	<b>(401,055)</b>	<b>(260,765)</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>269,580</b>	<b>287,157</b>	<b>102,319</b>	<b>328,135</b>	<b>213,534</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	546,601	318,356	(228,245)	-41.76%
Operating Expenses	182,589	155,943	(26,646)	-14.59%
Capital Outlay	0	0	0	0.00%
Other Uses	(401,055)	(260,765)	140,290	-34.98%
<b>TOTALS</b>	<b>328,135</b>	<b>213,534</b>	<b>(114,601)</b>	<b>-34.92%</b>

### Significant Budget Changes:

The change in personal services reflects the elimination of three positions.

Community  
Development  
Department

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Planning &  
Zoning  
Division

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Appropriations  
Summary



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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:

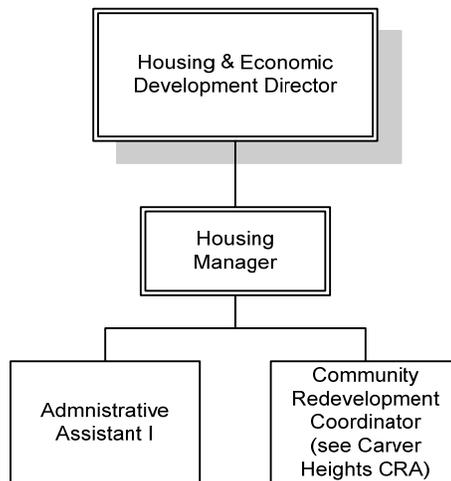
#### Housing

- 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



## Housing & Economic Development Department

### Organization

### Total Department Budget

\$ 223,598 GF

95,828 AL

\$ 319,426

# Housing & Economic Development Department

## Administration Division

### Values & Goals

#### Values & Goals

**Value:** Excellence in All We Do

**Goals:**

- ◆ Facilitate the Foreclosure Prevention Program
- ◆ Facilitate the 1<sup>st</sup> 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:**

- ◆ Develop a Housing Information Center
- ◆ Create a network of resources for Small Business Development
- ◆ Create a Clean Technology 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 Kristen Court

**Major Accomplishments:**

- Approved over \$2,000,000 of mortgages to assist low income buyers
- Approved over \$200,000 of down payment assistance
- Counseled approximately 290 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
- Secured additional foreclosed properties
- Planned and marketed available properties
- Acquired all properties in Kristen Court
- Secured preliminary funding of \$427,500 for Kristen Court
- Opened the Business Incubator
- Secured 3 tenants for the Incubator

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
New jobs created	205	225	200
Jobs retained	171	180	150
New businesses created	18	10	10
Businesses retained	5	5	5
Number of businesses assisted	225	225	225
Community & neighborhood associations assisted	28	25	0
Neighborhood associations created	3	3	0
Clients approved for down payment assistance	15	20	20
Housing education seminars & workshops	12	12	12
Home buyers counseled	115	50	50
City-wide clean-ups	4	4	4
Neighborhood community meetings	20	15	12
Neighborhood activities & events	10	5	3

## Personnel Schedule

Classification	2008	Change	2009	Amount
Administrative Assistant I	1.00	0.00	1.00	38,085
Housing & Economic Development	1.00	0.00	1.00	82,949
Housing Manager	1.00	0.00	1.00	55,563
Neighborhood Coordinator¹	1.00	(1.00)	0.00	0
<b>Total</b>	<b>4.00</b>	<b>(1.00)</b>	<b>3.00</b>	<b>176,597</b>

**Notes:** Allocations

Neighborhood Coordinator¹

Carver Hghts. Comm. Dev. Agency

(Community Redev. Coordinator)

## Housing & Economic Development Department

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## Administration Division

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## Performance Measures & Personnel Schedule

**Housing &  
Economic  
Development  
Department**

**Administration  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 001-6254-554**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	193,568	212,971	94,059	206,108	176,597
1310 Temporary Labor	0	0	0	13,882	0
1410 Overtime	544	944	493	0	0
1530 Bonuses/Incentives	500	410	500	500	0
2110 FICA	14,671	16,056	7,003	15,266	11,968
221x Retirement	13,432	14,865	6,731	14,859	9,444
23xx Insurance	23,123	22,738	10,812	23,497	17,757
2410 Workers' Compensation	680	925	256	594	424
26xx Other Payroll Benefits	10,091	10,477	4,870	10,684	5,892
<b>TOTAL PERSONAL SERVICES</b>	<b>256,609</b>	<b>279,386</b>	<b>124,724</b>	<b>285,390</b>	<b>222,082</b>
<b>OPERATING EXPENSES</b>					
31xx Professional Services	52,987	2,150	2,790	0	0
3410 Contract Services	108,401	49,721	18,439	20,000	20,000
4010 Travel	9,465	6,444	3,255	5,500	3,716
4110 Communication	3,142	2,640	1,459	2,808	2,808
4210 Postage	4,346	1,108	803	2,500	1,600
4310 Utilities	2,365	8,530	9,823	5,000	25,000
4410 Rentals	0	92	0	0	0
4415 Fleet Lease	0	1,749	1,008	2,016	0
4510 Insurance	1,847	1,950	1,068	2,136	1,629
461x Repairs & Maintenance- Vehicles	660	1,320	770	1,320	0
4625 Repairs & Maintenance- Non-Build	3,290	2,297	0	0	0
463x Repairs & Maintenance- Equipment	1,915	3,920	2,075	4,150	5,233
4710 Printing & Binding	14,195	16,452	57	5,200	5,200
48xx Promotional Activities	5,735	7,455	1,044	5,200	12,780
49xx Advertising	9,944	2,774	9,419	6,000	6,000
492x Other Current Charges	298	251	209	10,578	2,078
4980 Taxes	1,970	0	2,900	0	1,500
5110 Office Supplies	4,158	3,428	0	0	0
5180 Minor Furniture/Equipment	0	418	0	520	400
52xx Operating Supplies	845	1,409	2,143	3,879	4,200
5230 Fuel Purchases	55	15	91	1,040	500
5410 Publications & Memberships	7,464	9,529	4,132	4,200	4,200
5440 Education	2,519	4,387	128	1,000	0
5450 Training	1,738	2,191	1,365	1,500	500
<b>TOTAL OPERATING EXPENSES</b>	<b>237,339</b>	<b>130,230</b>	<b>62,978</b>	<b>84,547</b>	<b>97,344</b>
<b>CAPITAL OUTLAY</b>					
6410 Machinery & Equipment	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER USES</b>					
9941 Utilities Allocation	(123,487)	(103,993)	(46,242)	(92,484)	(95,828)
<b>TOTAL OTHER USES</b>	<b>(123,487)</b>	<b>(103,993)</b>	<b>(46,242)</b>	<b>(92,484)</b>	<b>(95,828)</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>370,461</b>	<b>305,623</b>	<b>141,460</b>	<b>277,453</b>	<b>223,598</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	285,390	222,082	(63,308)	-22.18%
Operating Expenses	84,547	97,344	12,797	15.14%
Capital Outlay	0	0	0	0.00%
Other Uses	(92,484)	(95,828)	(3,344)	3.62%
<b>TOTALS</b>	<b>277,453</b>	<b>223,598</b>	<b>(53,855)</b>	<b>-19.41%</b>

### Significant Budget Changes:

The change in personal services reflects the elimination of the Neighborhood Coordinator position.

**Housing &  
Economic  
Development  
Department**

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**Administration  
Division**

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**Appropriations  
Summary**



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## 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

- Material selection
- Research
- Information
- Reference
- Inter-library loan
- Reader's advisory

#### Technical Services

- Cataloging
- Repair
- Order/receiving
- Material processing

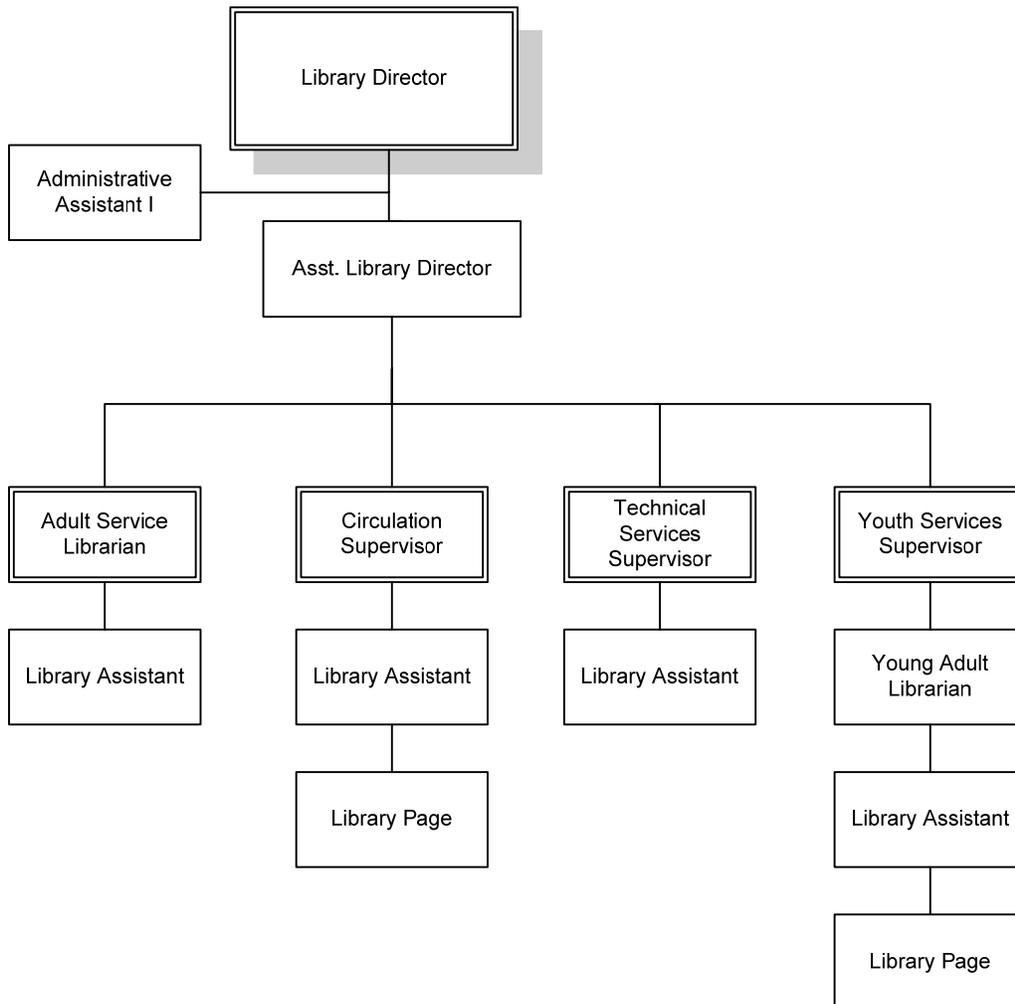
#### Youth Services

- Programs
- Reference
- Material selection
- Reader's advisory

#### Circulation Services

- Check in/out material
- Shelving
- Overdue notices
- Patron registration

### Organizational Chart



## Library Department

### Organization

**Total Department Budget**

**\$ 1,482,082 GF**

# Library Department

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## Library Division

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### Values & Goals

#### Values & Goals

**Value:** Excellence in All We Do

**Goals:**

- ◆ Provide access to the library for a maximum of 69 hours per week including evenings and weekends
- ◆ Provide patrons an average of four computer and research instruction classes per month
- ◆ 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](mailto: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 for the Friends of the Library newsletter, distributed to over 800 households

**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 for county reimbursement by at least 3%
- ◆ 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.
- ◆ Develop and promote at least six cultural programs of interest to adults
- ◆ Develop and promote a minimum of 100 cultural and recreational programs for youth, teens, and adults

**Major Accomplishments:**

- Filed for and received e-rate reimbursement for communication costs
- Increased our level of service for reimbursement from the county by 7% which was 2% above our goal
- Added over \$70,000 worth of enhancements to the library including a complete sound/projection system in the meeting rooms and an announcement system throughout the library, through funds received from the Friends of the Library
- 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 surrounding communities
- Installed an additional four computers and two printers for the public access using library impact fees
- Increased Internet use by the public by 86%
- Increased reference transactions by 36%
- Unveiled the bronze sculpture, "Grandmother's Legacy," at an event attended by over 300 members of the community

## Library Department

### Library Division

### Performance Measures, Personnel & Capital Outlay

## Performance Measures

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Public service hours	3,240	3,430	3,292
Total number of registered borrows	17,964	18,600	19,500
Total holdings (volumes)	135,000	133,000	134,000
Circulation			
Adult	265,918	298,445	307,675
Juvenile	77,636	87,874	90,591
Total circulation	343,554	386,319	398,266
Circulation per hour	106.04	112.62	120.98
Circulation per borrower	19.12	20.77	20.42
Internet use	65,210	121,488	128,000
Use per hour	20.13	35.42	38.88
Reference transactions	40,184	54,538	58,837
Queries per hour	12.29	15.90	17.87
Interlibrary loan transactions	375	425	450
System loans (County transactions)			
Received from other libraries	53,175	55,000	56,000
Sent to other libraries	74,682	78,000	79,000
Programming			
Adult programs	114	125	100
Adult program attendance	3,252	3,775	2600
Young adult programs	37	40	25
Young adult program attendance	450	375	280
Juvenile programs	158	170	110
Juvenile program attendance	9,121	10,150	6380
Total programs	309	335	234
Total program attendance	12,823	14,300	6,660

## Personnel Schedule

Classification	2008	Change	2009	Amount
Administrative Assistant I	1.00	0.00	1.00	35,061
Assistant Library Director	1.00	0.00	1.00	50,036
Library Tech Service Coordinator	1.00	0.00	1.00	49,974
Librarian Youth Services	1.00	0.00	1.00	38,794
Library Circulation Supervisor	1.00	0.00	1.00	37,063
Library Director	1.00	0.00	1.00	72,791
<b>Total Full Time</b>	<b>6.00</b>	<b>0.00</b>	<b>6.00</b>	<b>283,719</b>
Librarian(6)*	7.00	(1.00)	6.00	146,714
Library Assistant(14)*	17.00	(2.00)	15.00	275,494
Library Assistant Temp(1)*	1.00	0.00	1.00	2,383
Library Page(4)*	5.00	(1.00)	4.00	32,498
<b>Total Part Time</b>	<b>30.00</b>	<b>0.00</b>	<b>26.00</b>	<b>457,089</b>
<b>Total No. of Positions</b>	<b>36.00</b>	<b>(4.00)</b>	<b>32.00</b>	<b>740,808</b>
<b>Total FTEs</b>	<b>25.47</b>			<b>740,808</b>

## Capital Outlay Schedule

Description	Amount
Books	102,842
Non-print media	40,000
<b>Total</b>	<b>142,842</b>

**Library  
Department**

**Library  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 001-7111-571**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b><u>PERSONAL SERVICES</u></b>					
12xx Regular Salaries & Wages	724,207	793,851	375,309	881,828	738,425
1310 Temporary Labor	0	0	0	2,000	2,383
1410 Overtime	475	102	47	0	0
15xx Bonuses/Incentives	3,073	5,286	4,574	7,375	0
2110 FICA	54,022	58,523	28,008	64,527	62,308
221x Retirement	67,321	73,105	34,754	79,503	65,424
23xx Insurance	106,154	115,649	52,055	157,586	113,375
2410 Workers' Compensation	2,547	2,773	1,026	2,395	2,064
26xx Other Employee Benefits	9,202	11,028	4,628	10,887	6,113
<b>TOTAL PERSONAL SERVICES</b>	<b>967,001</b>	<b>1,060,317</b>	<b>500,401</b>	<b>1,206,101</b>	<b>990,092</b>
<b><u>OPERATING EXPENSES</u></b>					
31xx Professional Services	0	2,800	0	0	0
3410 Contract Services	2,298	2,761	2,633	2,700	4,000
4010 Travel	8,031	7,782	3,001	7,569	3,016
4110 Communication	6,813	6,039	1,974	6,620	5,412
4210 Postage	4,535	5,677	3,230	5,575	7,800
4310 Utilities	39,996	68,185	82,892	130,000	166,057
4410 Rentals	9,294	9,474	9,474	10,000	10,000
4510 Insurance	8,292	9,366	26,588	15,728	15,298
4620 Repairs & Maintenance- Building	952	1,010	180	2,500	4,350
46xx Repairs & Maintenance- Equipment	9,700	18,101	3,929	38,699	35,050
4710 Printing & Binding	2,065	784	2,583	3,000	2,300
4810 Promotional Activities	1,798	1,956	1,078	2,000	2,058
4911 Advertising	305	83	0	100	100
4920 Other Current Charges	5,250	4,868	1,595	6,150	1,150
5180 Minor Furniture/Equipment	239	1,717	1,235	1,000	0
5210 Operating Supplies	28,170	44,252	18,674	40,000	40,000
5410 Publications & Memberships	39,669	46,854	39,651	49,700	52,307
5440 Education	2,026	2,922	4,543	2,550	0
5450 Training	1,548	2,296	1,061	2,670	250
<b>TOTAL OPERATING EXPENSES</b>	<b>170,981</b>	<b>236,927</b>	<b>204,321</b>	<b>326,561</b>	<b>349,148</b>
<b><u>CAPITAL OUTLAY</u></b>					
6110 Land Costs	0	0	0	0	0
6210 Buildings	0	0	0	0	0
6410 Machinery & Equipment	37,190	690,535	6,802	25,350	0
6610 Books	105,110	108,263	63,447	126,200	102,842
6620 Microforms	0	1,451	0	1,500	0
6630 Non-Print Media	33,213	34,349	16,976	36,603	40,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>175,513</b>	<b>834,598</b>	<b>87,225</b>	<b>189,653</b>	<b>142,842</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>1,313,495</b>	<b>2,131,842</b>	<b>791,947</b>	<b>1,722,315</b>	<b>1,482,082</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	1,206,101	990,092	(216,009)	-17.91%
Operating Expenses	326,561	349,148	22,587	6.92%
Capital Outlay	189,653	142,842	(46,811)	-24.68%
<b>TOTALS</b>	<b>1,722,315</b>	<b>1,482,082</b>	<b>(240,233)</b>	<b>-13.95%</b>

### Significant Budget Changes:

Operating expenses increased due to utilities. The change in capital outlay is attributable to budget constraints.

**Library  
Department**

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**Library  
Division**

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**Appropriations  
Summary**



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## Bruce Ericson, CPRP, Director of Recreation and Parks

The Recreation & Parks Department provides citizens a wide variety of activities through athletic, cultural and leisure programming, pools, playgrounds, and active/passive parks. The department coordinates maintenance of facilities and Museum tours. The rental facilities are rented on a first come, first serve basis which includes the Community Building, Cultural Arts Building and Mote-Morris House. City right-of-ways and code enforcement properties are maintained by this department. The Marina provides excellent services to the boating public.

### Responsibilities

#### Parks & Facilities

- Landscaping
- Irrigation
- Construction Admin.
- Rentals
- Maintenance
- Janitorial Services

#### Programs

- Provides athletic, cultural, and leisure programs
- Staffing: contractual and part time

#### Athletic Fields

- Maintenance
- Construction Admin.

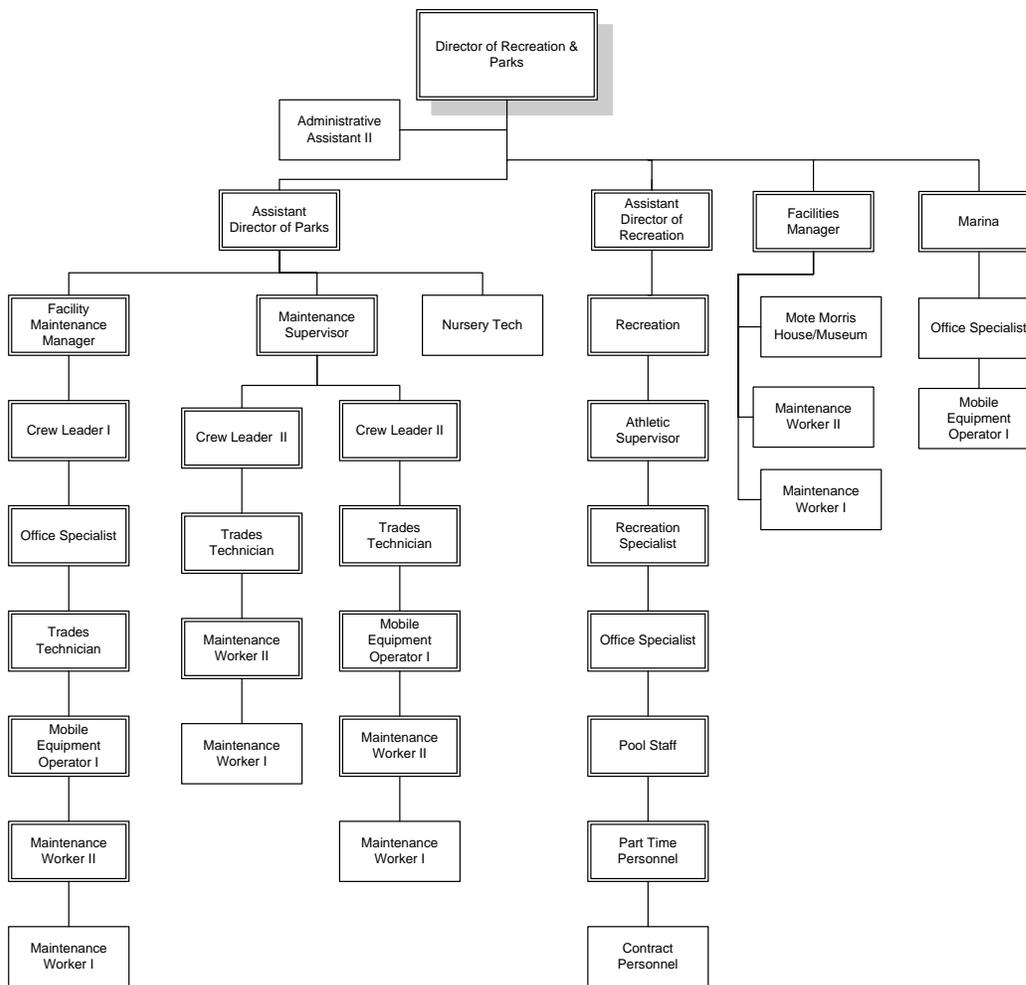
#### Museum

- Cataloging
- Tours
- Research

#### Pools

- Operation
- Aquatic programs
- Staffing: contractual and part time

### Organizational Chart



## Recreation Department

### Organization

### Total Department Budget

\$ 4,397,672 GF

289,594 AL

\$ 4,687,266

## Recreation Department

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## Administration Division

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## Values & Goals

### Values & Goals

**Value:** Excellence in All We Do

**Goals:**

- ◆ Provide certifications and training opportunities for our umpires
- ◆ Increase participation in all athletic and passive programs
- ◆ Continue to make our weekly Sports Corner a success and a widely used form of advertisement for recreation programs
- ◆ Maximize the use of all fields through existing or new programs and/or rentals
- ◆ Provide programs which will encourage participants to come back and participate
- ◆ Run the Pop Warner football program and continue to find areas to improve it
- ◆ Continue certifications and training for youth sports coaches
- ◆ Develop and grow new programs for our gymnasium
- ◆ Begin new youth travel programs

**Value:** A Caring Organization

**Goals:**

- ◆ Continue certification process for parents (PAYS) and volunteer coaches (NYSCA) assuring that at least one parent in each household has been certified
- ◆ Begin to work with local schools for programming after-school activities for youth
- ◆ Research the possibility of hosting a physical education program for home schooled children
- ◆ Continue to attract youth tournaments and include a wider variety of sports tournaments
- ◆ Initiate a park security program in cooperation with Lake Sumter Community College
- ◆ Assist coaches with developing better ways to coach recreation programs
- ◆ Increase attendance at Leesburg Lightning games with the goal of funding improvements at Pat Thomas Stadium and offering youth scholarships

**Major Accomplishments:**

- Continued the partnership with the Daily Commercial for our weekly Sports Corner
- Continued and filled every spot in our programs for youth under six years of age
- Hosted over 800 teams in USSSA baseball tournaments
- Hosted the Babe Ruth 14 & Under Regional Tournament
- Opened and began programming in the new gymnasium
- Began 80/20 contract with Cardio Fit to provide fitness classes
- Began online registration through Rec-Trac program
- Began partnering with Lake County Soccer Club to provide our own travel soccer team(s)
- Renovated Susan Street Complex to accommodate our Pop Warner Football program
- Hosted the ABA and ESPN Elite Series Bass tournaments at Venetian Gardens
- Set the Florida Collegiate Summer League (FCSL) attendance record with over 15,000 fans while winning the FCSL championship in Leesburg Lightning's inaugural season
- Moved recreation administrative offices to the marina and the gymnasium making the old facility available to hold a fitness center or administrative offices for another City department

## Performance Measures

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Youth programs (participants)			
Soccer	164	173	220
Football	122	74	80
Cheerleading	17	12	20
Baseball	225	385	406
Softball	94	95	115
Basketball	0	*80	160
Travel youth Programs (participants)			
Pop Warner Football	151	*175	180
Pop Warner Cheerleading	81	80	80
Soccer	0	*30	30
Basketball	0	*30	30
Baseball	0	*30	45
Adult programs (teams)			
Softball	40	48	60
Volleyball	0	*12	12
Soccer	6	5	10
Golf	34	*36	36
Basketball	0	4	8
Flag Football			
Sports Camps (participants)			
Summer camp program	94	66	100
Spring break camp	100	80	100
Fitness classes	15	20	20
Karate Classes	0	*556	840
Baton Classes	117	*88	90
Baton Classes	192	215	300

\*All estimated numbers. The program has not run at date of entry.

## Personnel Schedule

Classification	2008	Change	2009	Amount
Administrative Assistant II	1.00	0.00	1.00	41,151
Assistant Director of Recreation	1.00	0.00	1.00	54,333
Athletic Supervisor	2.00	0.00	2.00	74,606
Curator	1.00	(1.00)	0.00	0
Director of Recreation & Parks	1.00	0.00	1.00	79,257
Office Specialist	2.00	0.00	2.00	51,079
Recreation Specialist	1.00	(1.00)	0.00	0
<b>Seasonal Wages:</b>				
Umpires				57,111
Scorekeepers				18,423
Day Camp				31,767
Lightning				9,025
<b>Total</b>	<b>9.00</b>	<b>(2.00)</b>	<b>7.00</b>	<b>416,752</b>

### Notes:

Seasonal Positions are not included in FTE Count

## Recreation Department

## Administration Division

## Performance Measures & Personnel Schedule

# Recreation Department

## Administration Division

### Appropriations Detail

## Appropriations Detail

Account # 001-8121-572

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	453,020	459,447	168,719	482,640	300,426
1310 Temporary Labor	7,714	10,365	18,345	18,500	116,326
1410 Overtime	2,945	4,273	516	2,000	1,000
15xx Bonuses/Incentives	875	904	769	2,875	0
2110 FICA	35,155	35,286	13,466	35,171	30,240
221x Retirement	38,989	36,653	16,864	39,754	30,299
23xx Insurance	39,588	37,706	16,321	45,978	35,639
2410 Workers' Compensation	11,051	10,067	2,201	8,471	7,980
26xx Other Payroll Benefits	1,634	1,024	199	576	674
<b>TOTAL PERSONAL SERVICES</b>	<b>590,971</b>	<b>595,725</b>	<b>237,400</b>	<b>635,965</b>	<b>522,584</b>
<b>OPERATING EXPENSES</b>					
31xx Professional Services	0	0	282	0	0
3410 Contract Services	7,013	21,155	94,633	77,000	93,250
4010 Travel	13,768	12,603	3,456	6,812	38,716
4110 Communication	10,624	9,583	3,092	14,500	9,500
4210 Postage	2,808	1,541	635	3,000	2,000
4310 Utilities	33,054	39,506	24,707	62,700	80,720
4410 Rentals	4,348	2,991	23	4,000	1,250
4415 Internal Fleet Lease	5,901	4,995	6,701	13,404	17,267
4510 Insurance	22,462	28,279	9,100	18,200	22,281
461x Repairs & Maintenance- Vehicles	3,169	6,690	3,500	5,800	5,800
4620 Repairs & Maintenance- Building	358	623	332	0	500
4625 Repairs & Maintenance- Non-Build	668	366	0	0	0
46xx Repairs & Maintenance- Equipment	7,934	6,129	3,285	6,870	6,658
4710 Printing & Binding	8,510	8,963	8,433	13,900	11,000
4810 Promotional Activities	11,146	12,758	1,120	6,000	2,250
4911 Advertising	1,280	368	153	1,500	500
4920 Other Current Charges	14,745	11,339	5,240	15,000	11,600
4930 Recognitions & Awards	11,046	11,412	3,031	21,000	27,475
5110 Office Supplies	4,059	4,416	0	0	0
5180 Minor Furniture/Equipment	4,794	7,764	2,940	0	0
5210 Operating Supplies	94,096	96,586	14,608	68,400	67,288
52xx Uniforms	45,913	21,771	11,744	31,550	57,282
5230 Fuel Purchases	4,759	2,170	495	5,000	5,000
5410 Publications & Memberships	5,611	4,055	1,440	8,550	7,678
5440 Education	0	0	1,037	1,040	0
545x Training	3,047	4,016	1,288	4,840	3,000
<b>TOTAL OPERATING EXPENSES</b>	<b>321,113</b>	<b>320,079</b>	<b>201,275</b>	<b>389,066</b>	<b>471,015</b>
<b>CAPITAL OUTLAY</b>					
6210 Buildings	0	12,432	0	0	0
6310 Improvements other than Bldgs	11,969	39,017	1,174	0	0
6410 Machinery & Equipment	6,261	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>18,230</b>	<b>51,449</b>	<b>1,174</b>	<b>0</b>	<b>0</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>930,314</b>	<b>967,253</b>	<b>439,849</b>	<b>1,025,031</b>	<b>993,599</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	635,965	522,584	(113,381)	-17.83%
Operating Expenses	389,066	471,015	81,949	21.06%
Capital Outlay	0	0	0	0.00%
<b>TOTALS</b>	<b>1,025,031</b>	<b>993,599</b>	<b>(31,432)</b>	<b>-3.07%</b>

### Significant Budget Changes:

The change in personal services reflects the elimination of one position. The increase in operating expenses is attributable to travel, utilities, recognitions and awards and operating supplies.

Recreation  
Department

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Administration  
Division

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Appropriations  
Summary

# Recreation Department

## Pools Division

### Values & Goals

#### 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:**

- Rented pool out to various day camps and daycares
- Implemented 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
- Replaced thermal mats for Venetian Gardens Pool
- Updated H.O. Dabney and Venetian Gardens Pool pump rooms with automated chemical controllers
- Converted swim team from a contract program to a City run program
- Provided swim lessons to summer day camp participants

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Participants using pools			
H. O. Dabney	12,240	12,240	13,000
Venetian Gardens	19,340	11,000	12,000
Lap swim – Venetian Gardens	1,003	1,800	1,500
Open Swim-Venetian Gardens	3,407	7,500	5,000
Open Swim- HO Dabney	1,131	2,500	1,200
Swimming lessons			
H. O. Dabney	50	100	100
Venetian Gardens	2,080	2,100	2,150
Private Swim Lessons			
H. O. Dabney	160	180	180
Venetian Gardens	48	75	75
Infant Swim Research	0	200	500
Swim Team			
Piranha Swim Team	3,526	3,700	4,000
Leesburg HS Swim Team	408	425	450
Water Aerobics	10	15	50
Group Visits/Rentals			
H. O. Dabney	3,188	11,000	11,000
Venetian Gardens	8,525	500	500
Training classes			
Lifeguard Instructor	5	10	10
Lifeguard Management	3	30	50
Lifeguard	38	30	50
Water Safety Instructor	9	15	30
Basic Water Rescue	20	30	30

## Personnel Schedule

Classification	2008	Change	2009	Amount
Temporary Labor	31.00	(31.00)	0.00	86,559
<b>Total</b>	<b>31.00</b>	<b>(31.00)</b>	<b>0.00</b>	<b>86,559</b>

**NOTES:** Seasonal positions are the number of water safety instructor and lifeguards vary from year to year.

**Not included in FTE count.**

## Recreation Department

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## Pools Division

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## Personnel & Capital Outlay Schedules

## Capital Outlay Schedule

Description	Amount
Automatic Pool Vacuum	3,000
<b>Total</b>	<b>3,000</b>

# Recreation Department

## Pools Division

## Appropriations Detail

### Appropriations Detail

Account # 001-8122-572

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	85,063	98,460	25,116	107,072	0
1310 Temporary Labor	2,506	0	6,412	4,000	86,559
1410 Overtime	1,830	2,256	873	2,000	1,000
2110 FICA	6,648	7,705	2,405	8,191	6,120
23xx Insurance	23	0	0	0	0
2410 Workers' Compensation	4,449	4,645	1,109	3,812	5,143
<b>TOTAL PERSONAL SERVICES</b>	<b>100,519</b>	<b>113,066</b>	<b>35,915</b>	<b>125,075</b>	<b>98,822</b>
<b>OPERATING EXPENSES</b>					
31xx Professional Services	0	0	400	0	3,858
4110 Communication	1,156	1,281	1,160	650	2,880
4210 Postage	56	0	0	0	0
4310 Utilities	64,146	61,574	32,155	80,000	48,375
4410 Rentals	199	1,323	0	2,500	2,500
4510 Insurance	1,147	1,262	709	1,418	1,253
461x Repairs & Maintenance- Vehicles	205	4,224	4,428	2,000	7,500
4620 Repairs & Maintenance- Building	1,440	4,236	82	0	2,250
4625 Repairs & Maintenance- Non-Build	12,302	6,435	111	0	2,500
46xx Repairs & Maintenance- Equipment	60	114	250	260	0
4710 Printing & Binding	59	459	0	1,000	500
4920 Other Current Charges	400	400	0	520	400
5180 Minor Furniture/Equipment	3,094	23,880	11,189	27,640	8,000
5210 Operating Supplies	4,800	11,320	1,594	11,360	8,000
5215 Uniforms	2,076	307	255	3,760	1,500
5280 Chemicals	9,309	16,348	5,769	50,800	36,940
5410 Publications & Memberships	0	0	5	0	400
5450 Training	2,599	5,987	1,564	8,995	8,000
<b>TOTAL OPERATING EXPENSES</b>	<b>103,048</b>	<b>139,150</b>	<b>59,671</b>	<b>190,903</b>	<b>134,856</b>
<b>CAPITAL OUTLAY</b>					
6310 Improvements other than Bldgs	0	0	0	0	0
6410 Machinery & Equipment	0	1,413	18,819	16,600	3,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>1,413</b>	<b>18,819</b>	<b>16,600</b>	<b>3,000</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>203,567</b>	<b>253,629</b>	<b>114,405</b>	<b>332,578</b>	<b>236,678</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	125,075	98,822	(26,253)	-20.99%
Operating Expenses	190,903	134,856	(56,047)	-29.36%
Capital Outlay	16,600	3,000	(13,600)	-81.93%
<b>TOTALS</b>	<b>332,578</b>	<b>236,678</b>	<b>(95,900)</b>	<b>-28.84%</b>

### Significant Budget Changes:

The decrease in all categories is attributable to the pool being open only from Labor Day thru Memorial Day.

Recreation  
Department

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Pools  
Division

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Appropriations  
Summary

## Recreation Department

## Community Facilities Division

## Values & Goals

### Values & Goals

**Value:** Fiscal Responsibility

**Goals:**

- ◆ Increase the rental usage of the facilities

**Value:** Professionalism

**Goals:**

- ◆ Provide prompt and professional service to the community
- ◆ 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
- ◆ Continue to provide excellent food service to the various users through the caterer

**Value:** A Caring Organization

**Goals:**

- ◆ Purchase a portable stage for a better view of the performances during events
- ◆ Purchase padded chairs for main room to replace old ones for better comfort

**Major Accomplishments:**

- Installed wireless Internet service and made it available to the community building users
- Purchased padded chairs for the east room and west room
- Purchased light weight tables for the community building
- Continue to provide service for Channel 22 production in the cultural arts building
- Painted inside office of the community building

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Community Building (Number of bookings)			
Main Room	109	722	732
with meal	66	109	119
East Room	139	900	910
with meal	93	184	194
West room	102	824	834
with meal	22	53	53
Total service hours	1,295	5,393	5,400
Types of bookings			
Private (paying)	507	612	622
Public (non-paying)	24	26	36
Rental revenue per year	32,000	36,299	36,350
Cultural Arts Facility (Number of bookings)			
Service hours	670	1,614	1,624
Types of bookings:			
Private (paying)	20	31	41
Public (non-paying)	10	43	45
Rental revenue per year	1,537	2,416	2,450

## Personnel Schedule

Classification	2008	Change	2009	Amount
Facility Manager	1.00	0.00	1.00	39,586
Maintenance Worker I	1.00	0.00	1.00	26,322
Maintenance Worker II	1.00	0.00	1.00	32,600
<b>Total</b>	<b>3.00</b>	<b>0.00</b>	<b>3.00</b>	<b>98,508</b>

**Recreation  
Department**

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**Community  
Facilities  
Division**

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**Personnel  
Schedule**

**Recreation  
Department**

**Community  
Facilities  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 001-81xx-57x**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b><u>PERSONAL SERVICES</u></b>					
12xx Regular Salaries & Wages	98,029	100,453	45,128	97,614	98,508
1410 Overtime	7,327	10,011	3,981	9,000	8,000
1530 Bonuses/Incentives	375	375	375	375	0
2110 FICA	7,539	7,930	3,570	6,915	7,151
221x Retirement	11,376	11,826	5,411	11,714	9,934
23xx Insurance	19,353	19,076	8,294	19,076	15,842
2410 Workers' Compensation	5,152	4,774	1,661	3,371	3,248
26xx Other Payroll Benefits	156	156	80	156	240
<b>TOTAL PERSONAL SERVICES</b>	<b>149,307</b>	<b>154,601</b>	<b>68,500</b>	<b>148,221</b>	<b>142,923</b>
<b><u>OPERATING EXPENSES</u></b>					
3110 Professional Services	15,649	0	0	0	0
3410 Contract Services	994	909	484	740	810
4010 Travel	7	0	0	0	0
41xx Communication	198	810	362	400	800
4210 Postage	0	0	0	100	0
4310 Utilities	36,430	40,791	19,480	37,000	49,600
4410 Rentals	161	0	0	0	0
4415 Internal Fleet Lease	1,847	1,545	610	1,220	2,111
4510 Insurance	1,373	1,451	1,181	2,369	1,909
461x Repairs & Maintenance- Vehicles	4,999	2,019	770	3,520	3,520
4620 Repairs & Maintenance- Building	8,101	5,100	422	0	5,100
4625 Repairs & Maintenance- Non-Build	1,307	273	38	1,240	1,500
46xx Repairs & Maintenance- Equipment	790	1,489	555	1,110	660
4710 Printing & Binding	292	49	0	500	0
4920 Other Current Charges	150	0	0	0	0
5110 Office Supplies	20	158	0	0	0
5180 Minor Furniture/Equipment	3,701	11,470	285	0	11,380
5210 Operating Supplies	4,861	3,486	1,495	260	2,500
5215 Uniforms	327	383	0	500	400
5230 Fuel Purchases	473	419	0	300	400
<b>TOTAL OPERATING EXPENSES</b>	<b>81,680</b>	<b>70,352</b>	<b>25,682</b>	<b>49,259</b>	<b>80,690</b>
<b><u>CAPITAL OUTLAY</u></b>					
6210 Buildings	35,994	3,578	0	0	0
6310 Improve Other Than Bldgs	2,281	0	0	0	0
6410 Machinery & Equipment	1,575	14,016	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>39,850</b>	<b>17,594</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>270,837</b>	<b>242,547</b>	<b>94,182</b>	<b>197,480</b>	<b>223,613</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	148,221	142,923	(5,298)	-3.57%
Operating Expenses	49,259	80,690	31,431	63.81%
Capital Outlay	0	0	0	0.00%
<b>TOTALS</b>	<b>197,480</b>	<b>223,613</b>	<b>26,133</b>	<b>13.23%</b>

**Significant Budget Changes:**

The change in operating expenses is attributable to utilities and minor furniture and equipment.

## Recreation Department

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## Community Facilities Division

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## Appropriations Summary

# Recreation Department

## Parks Division

### Values & Goals

#### Values & Goals

**Value:** Excellence in All We Do

**Goals:**

- ◆ Continue to raise the level of landscape maintenance in our parks and other public areas
- ◆ 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

**Value:** Fiscal Responsibility

**Goals:**

- ◆ Involve Scout Troops 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 Corrine Williams Park through updated playground equipment
- ◆ Revitalization of Martin Luther King Island in Venetian Gardens through new irrigation and landscaping
- ◆ Revitalization of Jesse Holliman Park through installation of new playground equipment
- ◆ Complete construction of the Fountain Lake Trail
- ◆ Complete the landscaping of Hwy 441, phase II

**Major Accomplishments:**

- Began construction of Fountain Lake Trail through \$200,000 grant from the Department of Environmental Protection
- Completed the Venetian Trail improvements
- Installation of pavilion on Martin Luther King Island in Venetian Gardens
- Installed drinking fountain and picnic grills at Berry, Herlong, and Venetian Garden Parks
- Upgraded boat launching areas and fishing docks at Herlong and Singletary Parks
- Added replacement waste receptacles and park benches in several parks
- Completed landscape/irrigation design for Phase II of S.R. 441 beautification
- Opened the new dog park and received a Pet Playground award from Lake magazine
- Received the Tree City USA Award as well as the 2007 Growth Award
- Resurfaced the tennis courts at the Susan Street and Palmetto Street Complexes
- Worked with volunteer groups through 4H and Comcast to provide maintenance at city parks
- Completed Phase I of the Hwy 441 beautification project and contracted annual maintenance
- Continued to apply for grants to upgrade parks and trails

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Areas maintained (acres per employee)	25	25	25
Linear feet of right-of-way maintained	84,194	85,000	84,184
Trees planted	65	35	40
Trees removed	41	40	45
Weddings in parks	48	48	50
Rogers Park – bookings	169	170	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	2008	Change	2009	Amount
Assistant Director of Parks	1.00	0.00	1.00	55,062
Crew Leader II	1.00	0.00	1.00	48,055
Maintenance Supervisor	1.00	0.00	1.00	48,493
Maintenance Worker I	8.00	(3.00)	5.00	116,384
Maintenance Worker II	3.00	0.00	3.00	80,572
Mobile Equipment Operator I	2.00	0.00	2.00	46,324
Nursery Tech	1.00	0.00	1.00	38,084
Trades Technician	1.00	0.00	1.00	27,510
Standby				620
<b>Total</b>	<b>18.00</b>	<b>(3.00)</b>	<b>15.00</b>	<b>461,104</b>

## Recreation Department

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## Parks Division

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## Personnel & Capital Outlay Schedules

## Capital Outlay Schedule

Description	Amount
Benches, trash cans, picnic tables	5,000
<b>Total</b>	<b>5,000</b>

# Recreation Department

## Parks Division

### Appropriations Detail

## Appropriations Detail

Account # 001-8124-572

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	602,293	656,625	243,960	529,572	461,104
1310 Temporary Labor	15,504	6,000	2,516	7,000	6,000
1410 Overtime	24,817	19,612	3,985	25,000	15,000
15xx Bonuses/Incentives	2,233	5,098	2,250	2,688	0
211x FICA	46,257	50,191	18,723	41,302	33,776
2210 Retirement	67,379	74,250	27,684	63,172	46,440
23xx Insurance	107,256	119,198	43,645	97,810	87,470
2410 Workers' Compensation	27,201	24,309	7,415	15,782	13,146
262x Other Payroll Benefits	216	466	181	312	469
<b>TOTAL PERSONAL SERVICES</b>	<b>893,156</b>	<b>955,749</b>	<b>350,359</b>	<b>782,638</b>	<b>663,405</b>
<b>OPERATING EXPENSES</b>					
31xx Professional Services	1,911	30,736	2,305	0	25,000
3410 Contract Services	5,173	12,354	3,451	8,500	10,000
4010 Travel	1,799	245	37	0	600
41xx Communication	757	2,107	991	500	1,000
4210 Postage	25	20	14	100	0
4310 Utilities	64,271	106,667	61,827	70,140	146,015
4410 Rentals	6,101	11,035	4,594	15,000	10,000
4415 Internal Fleet Lease	65,020	59,003	36,057	72,113	52,462
4510 Insurance	12,306	15,720	9,259	18,518	17,205
461x Repairs & Maintenance- Vehicles	56,474	65,107	35,981	67,500	38,560
4620 Repairs & Maintenance- Building	8,410	4,375	351	0	4,500
4625 Repairs & Maintenance- Non-Build	57,774	43,490	12,762	148,080	126,080
463x Repairs & Maintenance- Equipment	225	106	70	1,560	0
4710 Printing & Binding	44	114	44	100	100
4810 Promotional Activities	495	110	0	150	250
4911 Advertising-Other Ads	82	18	0	350	100
4920 Other Current Charges	955	170	170	1,500	1,500
4945 Injury/ Damage to Others	1,750	3,010	0	0	0
4980 Taxes	906	906	906	1,000	1,000
5110 Office Supplies	23	192	0	0	0
5180 Minor Furniture/Equipment	17,277	17,329	2,287	5,850	5,600
5210 Operating Supplies	38,452	44,054	9,534	18,700	23,500
5215 Uniforms	6,095	4,927	1,500	6,000	4,500
52xx Fuel Purchases	22,519	26,292	7,100	23,476	20,000
5410 Publications & Memberships	340	155	100	0	0
5440 Education	0	0	0	1,040	0
5450 Training	3,770	255	240	1,000	1,000
<b>TOTAL OPERATING EXPENSES</b>	<b>372,954</b>	<b>448,497</b>	<b>189,580</b>	<b>461,177</b>	<b>488,972</b>
<b>CAPITAL OUTLAY</b>					
6210 Buildings	20,924	810	0	0	0
6310 Improvements Other Than Bldgs	3,750	103,083	11,941	0	0
6410 Machinery & Equipment	0	4,656	0	0	5,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>24,674</b>	<b>108,549</b>	<b>11,941</b>	<b>0</b>	<b>5,000</b>
<b>OTHER USES</b>					
9950 Contra- Expense	0	0	0	0	(42,000)
<b>TOTAL OTHER USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(42,000)</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>1,290,784</b>	<b>1,512,795</b>	<b>551,880</b>	<b>1,243,815</b>	<b>1,115,377</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	782,638	663,405	(119,233)	-15.23%
Operating Expenses	461,177	488,972	27,795	6.03%
Capital Outlay	0	5,000	5,000	100.00%
Other Uses	0	(42,000)	(42,000)	100.00%
<b>TOTALS</b>	<b>1,243,815</b>	<b>1,115,377</b>	<b>(128,438)</b>	<b>-10.33%</b>

### Significant Budget Changes:

The change in personal services reflects the reduction in three Maintenance Worker I positions.

Recreation  
Department

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Parks  
Division

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Appropriations  
Summary

# Recreation Department

## Athletic Fields Division

### Values & Goals

#### Values & Goals

**Value:** Excellence in All We Do

**Goals:**

- ◆ Improve sod quality at athletic fields through utilization of spray and fertilization schedule
- ◆ Install concrete pads under bleachers at Susan Street
- ◆ Install stadium seating in the "box seat" section of Pat Thomas Stadium to initiate a "buy a seat campaign"

**Value:** Professionalism

**Goals:**

- ◆ Install well filter for Sleepy Hollow irrigation system
- ◆ Renovate roofs on dugouts at Susan Street Complex
- ◆ Move back fences on football field at Susan Street Complex to better facilitate football leagues
- ◆ Install new, and less hazardous, goal posts on football field at Susan Street Complex

**Major Accomplishments:**

- Overseeded Pat Thomas Field with annual rye which allowed college league play in late winter
- Completed the installation of shade covers at Susan Street Complex
- Installation of security camera at Susan Street Complex in an effort to curb vandalism
- Sleepy Hollow Sports Complex was voted the "Facility of the Year" by United States Specialty Sports Association baseball participants
- Installed drainage tile to relieve wet conditions following a heavy rain at Buddy Lowe Field.
- Renovated the Canal Street ball field for multi-sport use
- Installed the Thor Guard, lightning prediction system, at the Sleepy Hollow Sports Complex

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Areas maintained (no longer maintain Beverly Shores school grounds)	5	4	4
Buildings maintained	29	29	29
Structures maintained	41	41	41
Facility bookings at Sleepy Hollow	515	550	560
Facility bookings at Susan Street	271	300	325
Facility bookings at Pat Thomas	297	325	350

## Personnel Schedule

Classification	2008	Change	2009	Amount
Crew Leader I	1.00	0.00	1.00	43,237
Crew Leader II	1.00	0.00	1.00	47,513
Maintenance Worker I	5.00	0.00	5.00	119,178
Maintenance Worker II	0.00	1.00	1.00	27,260
Mobile Equipment Operator I	1.00	(1.00)	0.00	0
Trades Technician	1.00	0.00	1.00	35,060
Standby				2,000
<b>Total</b>	<b>9.00</b>	<b>0.00</b>	<b>9.00</b>	<b>274,248</b>

## Recreation Department

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## Athletic Fields Division

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## Personnel & Capital Outlay Schedules

## Capital Outlay Schedule

Description	Amount
Football goal posts for Susan Street	3,500
<b>Total</b>	<b>3,500</b>

# Recreation Department

## Athletic Fields Division

### Appropriations Detail

## Appropriations Detail

Account # 001-8125-572

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	309,596	278,676	125,608	270,835	274,248
1310 Temporary Labor	3,154	0	3,244	7,359	12,000
1410 Overtime	28,533	42,633	15,918	30,000	15,000
1530 Bonuses/Incentives	1,099	750	934	1,000	0
2110 FICA	24,788	23,869	10,734	20,237	19,788
221x Retirement	33,591	26,947	13,741	32,143	27,457
23xx Insurance	53,075	40,300	21,254	52,811	48,441
2410 Workers' Compensation	14,438	12,442	4,546	8,998	8,739
262x Other Payroll Benefits	715	298	172	192	463
<b>TOTAL PERSONAL SERVICES</b>	<b>468,989</b>	<b>425,915</b>	<b>196,151</b>	<b>423,575</b>	<b>406,136</b>
<b>OPERATING EXPENSES</b>					
3410 Contract Services	1,219	809	635	0	4,560
4010 Travel	131	0	79	0	100
41xx Communication	550	883	1,209	600	600
4210 Postage	0	47	0	0	0
4310 Utilities	278,563	289,891	155,249	302,874	302,144
4410 Rentals	1,745	3,116	0	1,000	1,000
4415 Internal Fleet Lease	31,656	40,419	22,445	44,891	35,338
4510 Insurance	7,445	7,690	4,799	9,597	7,802
461x Repairs & Maintenance- Vehicles	25,952	30,910	18,447	32,920	24,680
4620 Repairs & Maintenance- Building	6,120	6,593	282	520	6,500
4625 Repairs & Maintenance- Non-Build	12,642	19,110	1,202	0	13,000
46xx Repairs & Maintenance- Equipment	77	534	0	0	0
4710 Printing & Binding	64	0	0	0	0
4920 Other Current Charges	50	0	0	0	0
4945 Injury/ Damage to Others	0	0	2,500	0	0
5110 Office Supplies	0	8	0	0	0
5180 Minor Furniture/Equipment	4,275	16,453	879	4,000	3,650
5210 Operating Supplies	28,690	44,718	16,238	61,500	50,000
5215 Uniforms	1,945	1,374	643	2,600	2,600
52xx Fuel Purchases	14,224	14,494	3,430	14,250	10,000
5440 Education	0	0	0	1,040	0
5450 Training	207	(40)	0	500	500
<b>TOTAL OPERATING EXPENSES</b>	<b>415,555</b>	<b>477,009</b>	<b>228,037</b>	<b>476,292</b>	<b>462,474</b>
<b>CAPITAL OUTLAY</b>					
6210 Buildings	0	1,000	0	0	0
6310 Improvements Other Than Bldgs	0	3,076	0	0	0
6410 Machinery & Equipment	1,614	37,831	31,526	40,000	3,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,614</b>	<b>41,907</b>	<b>31,526</b>	<b>40,000</b>	<b>3,500</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>886,158</b>	<b>944,831</b>	<b>455,714</b>	<b>939,867</b>	<b>872,110</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	423,575	406,136	(17,439)	-4.12%
Operating Expenses	476,292	462,474	(13,818)	-2.90%
Capital Outlay	40,000	3,500	(36,500)	-91.25%
<b>TOTALS</b>	<b>939,867</b>	<b>872,110</b>	<b>(67,757)</b>	<b>-7.21%</b>

### Significant Budget Changes:

## Recreation Department

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## Athletic Fields Division

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## Appropriations Summary

# Recreation Department

## Mote-Morris/Museum Division

### Values & Goals

#### Values & Goals

**Value:** Excellence in All We Do

**Goals:**

- ◆ Repair Mote-Morris House roof
- ◆ Increase attendance at the Mote-Morris House and the Leesburg Historical Museum
- ◆ Continue to acquire artifacts and archival materials
- ◆ Continue enhancement of 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

**Value:** A Caring Organization

**Goals:**

- ◆ Assist the general public and media in research requests
- ◆ 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
- ◆ Create a DVD of the Mote-Morris House tour

**Major Accomplishments:**

- Painted outside of Mote Morris House
- Increased attendance at the Leesburg Historical Museum in 2008 by 210 from 2007.
- Completed the renovation of the porch
- Served on two major committees, the Sesquicentennial Committee and the Historic Preservation Walking Tour
- Wrote the Sesquicentennial History of Leesburg that was published and sold as a fundraiser during the Leesburg Sesquicentennial
- Wrote stories about the Leesburg Lightning for the parks and recreation department
- Acquired microfilm collection from the Daily Commercial
- Received restored 1925 16-foot wide panorama of Leesburg now on display

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Facility usage Mote Morris House	19	124	134
Private (paying)	15	30	40
Public (non-paying)	4	1	4
Rental revenue	3,082	5,475	5,500
Mote-Morris House visitors	1,761	4,456	4,660
Speaking engagements	20	24	24
Printed publications – Museum	1	1	1
Printed publications – Mote Morris House	0	1	1
Museum visitors	3,393	3,603	3,600
Research requests (monthly)	197	200	300
Volunteer hours (monthly)	1,364	1,400	1,400

**Personnel Schedule**

<b>Classification</b>	<b>2008</b>	<b>Change</b>	<b>2009</b>	<b>Amount</b>
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>

**Recreation  
Department**

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**Mote-Morris/  
Museum  
Division**

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**Personnel  
Schedule**

**Recreation  
Department**

**Mote-Morris/  
Museum  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 001-8132-573**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>OPERATING EXPENSES</u></b>					
3410 Contract Services	499	884	90	1,500	1,860
41xx Communication	2,159	1,846	422	2,080	2,080
4210 Postage	125	0	0	250	250
4310 Utilities	18,024	17,527	8,402	18,510	18,510
4510 Insurance	167	205	215	429	248
461x Repairs & Maintenance- Vehicles	0	20	0	500	0
4620 Repairs & Maintenance- Building	3,906	2,086	60	0	3,500
4625 Repairs & Maintenance- Non-Build	262	166	99	0	1,500
4670 Repairs & Maintenance- Equipment	104	163	0	300	0
4710 Printing & Binding	584	0	0	1,000	500
4810 Promotional Activities	0	0	0	500	500
4911 Advertising	0	0	0	1,000	0
5110 Office Supplies	141	87	0	0	0
5180 Minor Furniture/Equipment	85	370	0	2,000	1,000
5210 Operating Supplies	760	1,047	561	3,000	1,500
5410 Publications & Memberships	0	125	0	300	300
5450 Training	0	315	0	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>26,816</b>	<b>24,841</b>	<b>9,849</b>	<b>31,369</b>	<b>31,748</b>
<b><u>CAPITAL OUTLAY</u></b>					
6310 Improvements Other Than Bldgs	21,600	1,411	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>21,600</b>	<b>1,411</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>48,416</b>	<b>26,252</b>	<b>9,849</b>	<b>31,369</b>	<b>31,748</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	31,369	31,748	379	1.21%
Capital Outlay	0	0	0	0.00%
<b>TOTALS</b>	<b>31,369</b>	<b>31,748</b>	<b>379</b>	<b>1.21%</b>

Significant Budget Changes:

**Recreation  
Department**

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**Mote-Morris/  
Museum  
Division**

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**Appropriations  
Summary**

# Recreation Department

## Marina Division

### Values & Goals

#### Values & Goals

**Value:** Excellence in All We Do

**Goals:**

- ◆ Increase level of service and hours open to the public
- ◆ Facilitate US Coast Guard Auxiliary boat safety checks
- ◆ Become a leading resource in the area for boating information and activities
- ◆ Increase sales of fuel and oil by improving service and delivery
- ◆ Provide canoe trips and other activities
- ◆ Begin steps to become a clean marina

**Value:** A Caring Organization

**Goals:**

- ◆ Assist the general public as well as all marina customers
- ◆ Work closely with members of the Boat Club and US Coast Guard Auxiliary
- ◆ Increase the level of awareness of services offered by the marina to the public by creating a DVD of marina services for channel 22

**Major Accomplishments:**

- Provided excellent customer service at all times
- Completed renovation of all docks going to wet slips
- Installed a canoe launch area and initiated a canoe rental program
- Renovated offices to include parks administrative personnel as well as marina staff
- Made the necessary arrangements to host Lake Marine on site as a contracted service
- Increased marina receipts and continued to have a waiting list for wet slips

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Wet slips available	44	44	42
Occupancy	100%	100%	100%
Dry slips available	152	152	152
Occupancy	98%	98%	98%
Gallons sold-unleaded	15,500	13,500	14,000

## Personnel Schedule

Classification	2008	Change	2009	Amount
Clerical Assistant	0.00	1.00	1.00	20,585
Mobile Equipment Operator I	3.00	(1.00)	2.00	35,274
Office Specialist	2.00	(1.00)	1.00	33,893
<b>Total</b>	<b>5.00</b>	<b>(1.00)</b>	<b>4.00</b>	<b>89,752</b>

## Recreation Department

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## Marina Division

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## Personnel & Capital Outlay Schedules

## Capital Outlay Schedule

Description	Amount
Replace carpet	1,500
Replace flooring in bathroom	1,500
Repair ramp and dry storage entrance	5,000
Floating dock	2,000
<b>Total</b>	<b>10,000</b>

# Recreation Department

## Marina Division

### Appropriations Detail

#### Appropriations Detail

Account # 001-8151-575

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	107,908	91,218	41,875	68,811	89,752
1310 Temporary Labor	0	0	0	4,000	0
1410 Overtime	6,931	6,766	1,245	4,000	1,000
1530 Bonuses/Incentives	250	250	250	250	0
2110 FICA	8,661	7,583	3,352	5,638	6,944
221x Retirement	6,962	7,107	3,312	6,407	5,428
23xx Insurance	9,714	6,985	3,173	6,909	6,538
2410 Workers' Compensation	2,572	2,044	690	898	1,263
26xx Other Payroll Benefits	1,428	3,374	1,577	3,374	3,504
<b>TOTAL PERSONAL SERVICES</b>	<b>144,426</b>	<b>125,327</b>	<b>55,474</b>	<b>100,287</b>	<b>114,429</b>
<b>OPERATING EXPENSES</b>					
3410 Contract Services	1,091	180	180	0	1,100
4010 Travel	0	45	111	0	0
41xx Communication	2,601	3,464	1,241	2,500	2,500
4210 Postage	532	554	417	800	800
4310 Utilities	15,861	16,417	9,080	22,000	21,950
4410 Rentals	114	0	0	0	0
4415 Internal Fleet Lease	13,047	16,652	8,576	17,151	14,565
4510 Insurance	15,304	16,894	11,280	9,430	9,584
461x Repairs & Maintenance- Vehicles	10,949	11,714	1,861	2,840	2,540
4620 Repairs & Maintenance- Building	750	308	150	0	1,000
4625 Repairs & Maintenance- Non-Build	3,492	4,455	660	0	3,500
46xx Repairs & Maintenance- Equipment	595	1,216	360	720	870
4710 Printing & Binding	38	74	169	520	520
4810 Promotional Activities	3,156	2,584	1,394	5,000	3,500
4911 Advertising	149	0	0	1,040	500
4920 Other Current Charges	8,871	5,763	2,870	9,000	6,000
4945 Injury/ Damage to Others	0	0	4,258	0	0
4980 Taxes	1,424	146	739	0	750
5110 Office Supplies	324	738	0	0	0
5180 Minor Furniture/Equipment	1,209	892	0	1,000	0
5210 Operating Supplies	7,927	6,180	2,852	4,500	7,000
5215 Uniforms	477	253	74	520	520
52xx Fuel Purchases	80,615	42,168	19,884	52,080	52,000
5410 Publications & Membership	0	0	64	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>168,526</b>	<b>130,697</b>	<b>66,220</b>	<b>129,101</b>	<b>129,199</b>
<b>CAPITAL OUTLAY</b>					
6210 Buildings	0	0	0	9,000	3,000
6310 Improvements Other Than Bldgs	0	24,745	0	0	5,000
6410 Machinery & Equipment	1,090	3,657	0	1,500	2,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,090</b>	<b>28,402</b>	<b>0</b>	<b>10,500</b>	<b>10,000</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>314,042</b>	<b>284,426</b>	<b>121,694</b>	<b>239,888</b>	<b>253,628</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	100,287	114,429	14,142	14.10%
Operating Expenses	129,101	129,199	98	0.08%
Capital Outlay	10,500	10,000	(500)	-4.76%
<b>TOTALS</b>	<b>239,888</b>	<b>253,628</b>	<b>13,740</b>	<b>5.73%</b>

### Significant Budget Changes:

## Recreation Department

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## Marina Division

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## Appropriations Summary

# Recreation Department

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## Facility Services Division

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### Values & Goals

#### 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
- ◆ Continue with the development of work orders to provide a good comprehensive preventive maintenance program to City-owned and maintained building systems

**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

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Square footage of building space maintained	322,264	371,864	384,864
Square footage of building space cleaned	215,000	264,600	277,600

## Personnel Schedule

Classification	2007	Change	2009	Amount
Crew Leader I	1.00	0.00	1.00	37,877
Facilities Maintenance Manager	1.00	0.00	1.00	45,615
Maintenance Worker I	7.00	(1.00)	6.00	141,182
Maintenance Worker II	2.00	(1.00)	1.00	31,390
Mobile Equipment Operator I	0.00	1.00	1.00	23,840
Office Specialist	0.00	1.00	1.00	26,259
Trades Technician	3.00	0.00	3.00	100,927
Standby				210
<b>Total</b>	<b>14.00</b>	<b>0.00</b>	<b>14.00</b>	<b>407,300</b>

## Recreation Department

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## Facility Services Division

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## Personnel Schedule

# Recreation Department

## Facility Services Division

### Appropriations Detail

## Appropriations Detail

Account # 001-8193-519

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	168,751	262,564	191,265	398,955	407,300
1310 Temporary Labor	84	891	2,001	21,878	3,000
1410 Overtime	11,415	12,745	12,073	15,000	15,000
1530 Bonuses/Incentives	567	625	1,530	1,750	0
2110 FICA	13,263	20,112	14,960	30,333	29,346
221x Retirement	19,810	29,493	21,852	47,875	41,055
23xx Insurance	35,134	48,373	35,736	83,236	74,882
2410 Workers' Compensation	8,734	11,219	5,886	12,955	11,192
262x Other Payroll Benefits	446	1,004	213	1,188	585
<b>TOTAL PERSONAL SERVICES</b>	<b>258,204</b>	<b>387,026</b>	<b>285,516</b>	<b>613,170</b>	<b>582,360</b>
<b>OPERATING EXPENSES</b>					
31xx Professional Services	0	14,764	0	0	0
3410 Contract Services	11,574	4,554	3,651	21,000	11,000
4010 Travel	421	0	214	0	0
41xx Communication	927	2,332	1,684	1,500	2,500
4210 Postage	23	0	7	0	0
4310 Utilities	118,961	111,405	50,823	114,700	126,850
4410 Rental	249	744	1,190	500	1,500
4415 Internal Fleet Lease	24,100	23,305	15,099	30,196	44,744
4510 Insurance	5,073	8,162	6,835	13,670	13,039
461x Repairs & Maintenance- Vehicles	8,815	15,007	12,113	9,980	21,740
4620 Repairs & Maintenance- Building	45,613	52,456	43,475	68,438	60,000
4625 Repairs & Maintenance- Non-Build	3,878	14,797	11,180	58,800	25,000
46xx Repairs & Maintenance- Equipment	5,693	2,406	990	4,160	1,980
4710 Printing & Binding	65	0	0	200	0
49xx Advertising	0	68	0	150	0
4920 Other Current Charges	130	0	0	0	0
51xx Office Supplies	48	92	0	0	0
5180 Minor Furniture/Equipment	3,400	5,550	3,126	5,500	5,000
5210 Operating Supplies	36,053	41,351	30,086	63,600	60,000
5215 Uniforms	1,735	1,654	1,795	1,800	1,800
5230 Fuel Purchases	3,819	3,112	935	2,750	3,000
5440 Education	799	671	991	700	0
5450 Training	798	0	0	500	0
<b>TOTAL OPERATING EXPENSES</b>	<b>272,174</b>	<b>302,430</b>	<b>184,194</b>	<b>398,144</b>	<b>378,153</b>
<b>OTHER USES</b>					
9941 Utilities Allocation	(166,389)	(210,510)	(151,697)	(303,395)	(289,594)
<b>TOTAL OTHER USES</b>	<b>(166,389)</b>	<b>(210,510)</b>	<b>(151,697)</b>	<b>(303,395)</b>	<b>(289,594)</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>363,989</b>	<b>478,946</b>	<b>318,013</b>	<b>707,919</b>	<b>670,919</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	613,170	582,360	(30,810)	-5.02%
Operating Expenses	398,144	378,153	(19,991)	-5.02%
Capital Outlay	0	0	0	0.00%
Other Uses	(303,395)	(289,594)	13,801	-4.55%
<b>TOTALS</b>	<u>707,919</u>	<u>670,919</u>	<u>(37,000)</u>	<u>-5.23%</u>

## Recreation Department

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## Facility Services Division

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## Appropriations Summary

### Significant Budget Changes:

The change in personal services is primarily related to temporary labor.



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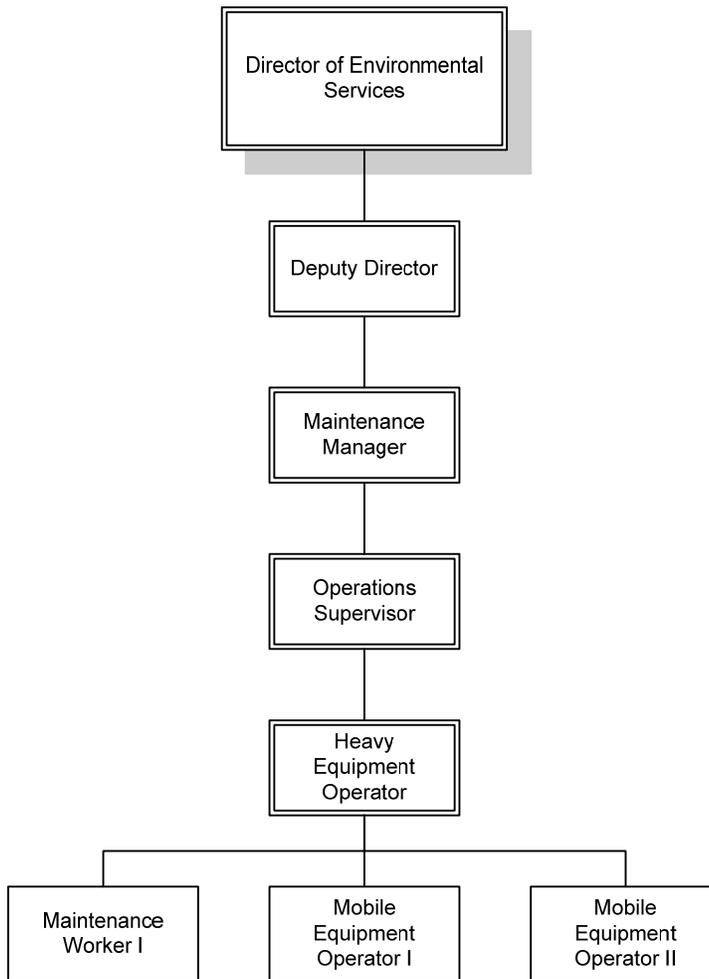
## Ray Sharp, Environmental Services/Public Works Director

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



## Stormwater Department

### Organization

**Total Department Budget**

**\$ 1,445,966**

# Stormwater Department

## Description

### 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 Palatka 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. The City has completed stormwater collection and treatment improvements for the Carver Heights basin and will be working to design improvements for the Tally basin. The Whispering Pines stormwater project which consists of the Canal and Lee Street stormwater ponds will start construction in September 2008. The current budget provides funding for compliance with NPDES phase II requirements, and to address TMDL requirements. 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

### Revenue Sources & Appropriations

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>REVENUE SOURCES</b>					
Charges for Services	961,506	1,240,495	733,006	1,431,966	1,431,966
Other Operating Revenue	7,847	10,294	6,232	7,000	2,000
Non Operating Revenue	359,482	470,882	7,791	12,000	12,000
Other Sources	0	0	0	0	0
<b>TOTAL REVENUE SOURCES</b>	<b>1,328,835</b>	<b>1,721,671</b>	<b>747,029</b>	<b>1,450,966</b>	<b>1,445,966</b>
<b>APPROPRIATIONS</b>					
Stormwater	1,833,465	1,378,029	499,111	1,450,966	1,445,966
<b>TOTAL APPROPRIATIONS</b>	<b>1,833,465</b>	<b>1,378,029</b>	<b>499,111</b>	<b>1,450,966</b>	<b>1,445,966</b>

## Revenue Detail

## Stormwater Department

### Revenue Detail

ACCOUNT 014-0000	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b><u>CHARGES FOR SERVICES</u></b>					
34306 Stormwater Utility Fees	961,506	1,240,495	733,006	1,431,966	1,431,966
<b>TOTAL CHARGES FOR SERVICES</b>	<b>961,506</b>	<b>1,240,495</b>	<b>733,006</b>	<b>1,431,966</b>	<b>1,431,966</b>
<b><u>OTHER OPERATING REVENUE</u></b>					
34905 Penalties	7,847	10,294	6,232	7,000	2,000
<b>TOTAL OTHER OPERATING</b>	<b>7,847</b>	<b>10,294</b>	<b>6,232</b>	<b>7,000</b>	<b>2,000</b>
<b><u>NON OPERATING REVENUE</u></b>					
33156 Federal Grant	342,081	407,919	0	0	0
33436 State Grant	0	44,250	0	0	0
36101 Interest on Investments	18,059	17,598	6,610	12,000	12,000
36130 Gain/Loss Investments	(658)	2,160	1,181	0	0
36909 Other Income	0	(1,045)	0	0	0
<b>TOTAL NON OPERATING</b>	<b>359,482</b>	<b>470,882</b>	<b>7,791</b>	<b>12,000</b>	<b>12,000</b>
<b><u>OTHER SOURCES</u></b>					
38891 Fund Balance Appropriated	0	0	0	0	0
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL RESOURCES</b>	<b>1,328,835</b>	<b>1,721,671</b>	<b>747,029</b>	<b>1,450,966</b>	<b>1,445,966</b>

# Stormwater Department

## Stormwater Division

### Values & Goals

#### Values & Goals

**Value:** Professionalism

**Goals:**

- ◆ Maintain street sweeping program for 2,000 miles of streets
- ◆ Continue scheduled mowing of ditch lines and pond banks at 800 hours per year
- ◆ 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
- ◆ 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 10,000 lineal feet of open ditch lines as ongoing maintenance
- Cleaned and video recorded 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
- Replaced 700' of 8" un-reinforced concrete pipe with 12" HDPE on Mariva Ave
- Re-established pond bottom at Ballpark Pond
- Repaired 20 inlets

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Streets swept (miles)	1,913	2,000	2,000
Yardage of sweeping debris collected	563	600	600
Man-hours mowing	1,059	800	800
Main lines cleaned (feet)	3,825	3,300	3,300
Main lines televised (feet)	2,313	2,000	2,000
Feet of ditch/swale restored/cleaned	36,063	40,000	40,000

## Personnel Schedule

Classification	2008	Change	2009	Amount
Heavy Equipment Operator	1.00	0.00	1.00	32,266
Maintenance Manager	0.33	(0.33)	0.00	0
Maintenance Worker I	1.00	0.00	1.00	21,858
Mobile Equipment Operator I	1.00	0.00	1.00	28,825
Mobile Equipment Operator II	1.00	0.00	1.00	28,887
Standby				440
<b>Total</b>	<b>4.33</b>	<b>(0.33)</b>	<b>4.00</b>	<b>112,276</b>

## Stormwater Department

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## Stormwater Division

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## Personnel Schedule

# Stormwater Department

## Appropriations Detail

### Appropriations Detail

Account # 014-5171-537

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	88,128	97,705	49,277	127,758	112,276
1410 Overtime	7,246	7,254	3,112	5,200	7,000
1530 Bonuses/Incentives	625	375	500	500	0
2110 FICA	6,666	7,705	3,791	9,420	7,989
221x Retirement	10,497	11,616	5,867	15,278	11,278
23xx Insurance	21,965	18,476	10,402	24,137	21,999
2410 Workers' Compensation	2,400	2,851	1,208	3,342	3,254
262x Other Payroll Benefits	186	286	199	294	440
<b>TOTAL PERSONAL SERVICES</b>	<b>137,713</b>	<b>146,268</b>	<b>74,356</b>	<b>185,929</b>	<b>164,236</b>
<b>OPERATING EXPENSES</b>					
31xx Professional Services	249,435	7,617	12,125	70,000	77,870
3410 Contract Services	135,872	62,701	34,658	94,000	76,000
4010 Travel	2,541	749	0	3,120	3,000
4110 Communication	315	1,667	1,410	500	2,800
4210 Postage	7	4	0	0	0
4410 Rentals	0	10,935	10,647	40,000	37,000
4415 Internal Fleet Lease	56,108	55,130	27,248	54,495	87,279
4510 Insurance	2,468	3,267	2,335	4,670	3,465
461x Repairs & Maintenance- Vehicles	34,822	37,314	23,484	33,740	55,240
462x Repairs & Maintenance- Non-Build	24,447	28,853	1,986	18,000	10,200
463x Repairs & Maintenance- Equip	0	0	377	360	360
4920 Other Current Charges	2,440	0	0	0	0
4945 Injury/Damage to Others	711	0	0	0	0
4950 Uncollectible Accounts	(1,035)	1,777	3,250	6,500	3,000
496x Direct Transfer	28,492	68,265	70,084	140,168	147,828
5180 Minor Furniture/Equipment	2,319	451	1,376	700	2,400
5210 Operating Supplies	4,903	2,758	1,255	3,000	3,000
5215 Uniforms	2,320	2,435	806	3,000	3,000
5230 Fuel Purchases	8,366	7,839	4,782	10,000	12,000
5410 Publications & Memberships	280	15	0	100	0
5450 Training	2,111	1,042	1,000	900	1,800
<b>TOTAL OPERATING EXPENSES</b>	<b>556,922</b>	<b>292,819</b>	<b>196,823</b>	<b>483,253</b>	<b>526,242</b>
<b>CAPITAL OUTLAY</b>					
6110 Land Costs	0	0	258,027	0	0
6310 Improvements Other Than Bldgs	1,138,830	938,942	(30,095)	775,000	640,000
6410 Machinery & Equipment	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,138,830</b>	<b>938,942</b>	<b>227,932</b>	<b>775,000</b>	<b>640,000</b>
<b>OTHER USES</b>					
9160 Reserve/Future Capital	0	0	0	6,784	115,488
9990 Contingency Fund	0	0	0	0	0
<b>TOTAL OTHER USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,784</b>	<b>115,488</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,833,465</b>	<b>1,378,029</b>	<b>499,111</b>	<b>1,450,966</b>	<b>1,445,966</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	185,929	164,236	(21,693)	-11.67%
Operating Expenses	483,253	526,242	42,989	8.90%
Capital Outlay	775,000	640,000	(135,000)	-17.42%
Other Uses	6,784	115,488	108,704	1602.36%
<b>TOTALS</b>	<b>1,450,966</b>	<b>1,445,966</b>	<b>(5,000)</b>	<b>-0.34%</b>

## Stormwater Department

### Summary of Appropriations

#### Significant Budget Changes:

The increase in other uses reflects funding set aside for future use.

# Stormwater Department

## Project Schedule

### Project Schedule

<u>Number</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
140002	<u>Drainage Improvements</u>		
	Miscellaneous Drainage Improvements	Stormwater Fees	50,000
	<u>Stormwater Rehabs</u>		
140002	Lake Lucerne	Stormwater Fees	100,000
		State Grant	75,000
		County Grant	65,000
140002	Curbs, gutters & inlets	Stormwater Fees	25,000
140002	Whispering Pines Ditch	Stormwater Fees	225,000
140002	Conveyance Systems	Stormwater Fees	100,000
		<b>TOTAL</b>	<u><u>640,000</u></u>
		Stormwater Fees	500,000
		State Grant	75,000
		County Grant	65,000
		<b>TOTAL</b>	<u><u>640,000</u></u>

## Jay Evans, City Manager

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

The Leesburg Redevelopment Plan identified four major objectives:

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

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

The Redevelopment Area was 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.

## Greater Leesburg Community Redevelopment Agency

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### Description

**Total  
Department  
Budget**

**\$ 647,206**

**Revenue Sources and Appropriations**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>REVENUE SOURCES</u></b>					
Intergovernmental Revenue	237,655	328,678	337,656	340,057	353,107
Miscellaneous Revenue	6,950	13,973	4,203	10,000	8,000
Other Sources	160,508	226,539	269,219	269,380	286,099
<b>TOTAL REVENUE SOURCES</b>	<b>405,113</b>	<b>569,190</b>	<b>611,078</b>	<b>619,437</b>	<b>647,206</b>
<b><u>APPROPRIATIONS</u></b>					
CRA	405,112	569,189	103,070	619,437	647,206
<b>TOTAL APPROPRIATIONS</b>	<b>405,112</b>	<b>569,189</b>	<b>103,070</b>	<b>619,437</b>	<b>647,206</b>

## Revenue Detail

ACCOUNT 016-0000	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>INTERGOVERNMENTAL REVENUES</b>					
33731 Lake County/Redevelopment	237,655	328,678	337,656	340,057	353,107
<b>TOTAL INTERGOVERNMENTAL</b>	<b>237,655</b>	<b>328,678</b>	<b>337,656</b>	<b>340,057</b>	<b>353,107</b>
<b>MISCELLANEOUS REVENUE</b>					
36101 Interest on Investments	6,831	12,660	3,358	10,000	8,000
36130 Gain/Loss Investments	119	1,313	845	0	0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>6,950</b>	<b>13,973</b>	<b>4,203</b>	<b>10,000</b>	<b>8,000</b>
<b>OTHER SOURCES</b>					
38110 From Gen. Fund/Ad Valorem	160,508	226,539	269,219	269,380	286,099
38891 Fund Balance Appropriated	0	0	0	0	0
<b>TOTAL OTHER SOURCES</b>	<b>160,508</b>	<b>226,539</b>	<b>269,219</b>	<b>269,380</b>	<b>286,099</b>
<b>TOTAL RESOURCES</b>	<b>405,113</b>	<b>569,190</b>	<b>611,078</b>	<b>619,437</b>	<b>647,206</b>

## Greater Leesburg CRA Fund

### Revenue Detail

Appropriations  
Detail

Appropriations Detail

Account # 016-6190-5xx

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b><u>OPERATING EXPENSES</u></b>					
3110 Professional Services	0	30	0	0	0
3410 Contract Services	0	0	0	0	0
4510 Insurance	0	675	3,925	0	4,000
4810 Promotional Activities	0	0	0	0	0
4911 Advertising	0	0	0	0	0
4920 Other Current Charges-CDC	201,125	283,376	175	0	321,603
5210 Operating Supplies	0	0	0	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>201,125</b>	<b>284,081</b>	<b>4,100</b>	<b>0</b>	<b>325,603</b>
<b><u>DEBT SERVICE</u></b>					
7110 Principal	15,645	16,486	8,573	17,373	18,307
7210 Interest	8,402	7,561	3,451	6,675	5,740
<b>TOTAL DEBT SERVICE</b>	<b>24,047</b>	<b>24,047</b>	<b>12,024</b>	<b>24,048</b>	<b>24,047</b>
<b><u>OTHER USES</u></b>					
9101 Transfer to General Fund	179,940	261,061	86,946	285,671	242,325
9910 Reserve for Future	0	0	0	309,718	55,231
<b>TOTAL OTHER USES</b>	<b>179,940</b>	<b>261,061</b>	<b>86,946</b>	<b>595,389</b>	<b>297,556</b>
<b>TOTAL APPROPRIATIONS</b>	<b>405,112</b>	<b>569,189</b>	<b>103,070</b>	<b>619,437</b>	<b>647,206</b>

\* In Fiscal Year 2007-08 the budget was adopted with the amount to be transferred to the CDC included as 9910 Reserve for Future Use in lieu of 4920 Other Current Charges- CDC. For comparison the \$309,718 should be included in Operating Expenses as Other Current Charges- CDC.

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	325,603	325,603	100.00%
Debt Service	24,048	24,047	(1)	0.00%
Other Uses	595,389	297,556	(297,833)	-50.02%
<b>TOTALS</b>	<b>619,437</b>	<b>647,206</b>	<b>27,769</b>	<b>4.48%</b>

## Greater Leesburg CRA Fund

### Appropriations Summary

#### Significant Budget Changes:

The change in operating expenses and other uses reflects the CDC component.



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**Jay Evans, City Manager**

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 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.

**Description**

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

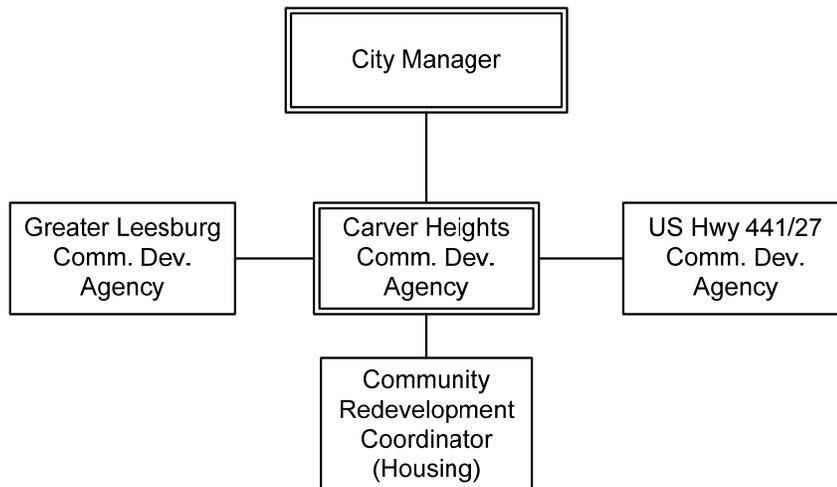
- Develop Senior Housing
- Develop infrastructure and pedestrian support (sidewalk) facilities
- Develop a comprehensive recreation program and facilities
- Commercial and single home development
- Develop gateways into the community

The Carver Heights 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**

**\$ 2,031,979**

Organization Chart:



**Carver  
Heights  
CRA Fund**

**Personnel  
Schedule &  
Revenue  
Sources &  
Appropriations**

**Personnel Schedule**

<b>Classification</b>	<b>2008</b>	<b>Change</b>	<b>2009</b>	<b>Amount</b>
Community Redevelopment Coordinator	0.00	1.00	1.00	42,987
<b>Total</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>42,987</b>

**Revenue Sources and Appropriations**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>REVENUE SOURCES</u></b>					
Intergovernmental Revenue	37,371	122,786	161,289	163,509	197,160
Miscellaneous Revenues	3,074	11,002	6,584	8,000	6,000
Other Sources	25,240	84,629	129,100	129,526	1,828,819
<b>TOTAL REVENUE SOURCES</b>	<b>65,685</b>	<b>218,417</b>	<b>296,973</b>	<b>301,035</b>	<b>2,031,979</b>
<b><u>APPROPRIATIONS</u></b>					
CRA	21,783	19,175	13,925	301,035	2,031,979
<b>TOTAL APPROPRIATIONS</b>	<b>21,783</b>	<b>19,175</b>	<b>13,925</b>	<b>301,035</b>	<b>2,031,979</b>

## Revenue Detail

## Carver Heights CRA Fund

### Revenue Detail

ACCOUNT 017-0000	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>INTERGOVERNMENTAL REVENUES</b>					
33731 Lake County/Redevelopment	37,371	122,786	161,289	163,509	197,160
<b>TOTAL INTERGOVERNMENTAL</b>	<b>37,371</b>	<b>122,786</b>	<b>161,289</b>	<b>163,509</b>	<b>197,160</b>
<b>MISCELLANEOUS REVENUES</b>					
36101 Interest on Investments	2,846	9,890	5,443	8,000	6,000
36130 Gain/Loss Investments	228	1,112	1,141	0	0
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>3,074</b>	<b>11,002</b>	<b>6,584</b>	<b>8,000</b>	<b>6,000</b>
<b>OTHER SOURCES</b>					
38110 From Gen. Fund/Ad Valorem	25,240	84,629	129,100	129,526	159,747
38101 Debt Proceeds	0	0	0	0	1,500,000
38891 Fund Balance Appropriated	0	0	0	0	169,072
<b>TOTAL OTHER SOURCES</b>	<b>25,240</b>	<b>84,629</b>	<b>129,100</b>	<b>129,526</b>	<b>1,828,819</b>
<b>TOTAL RESOURCES</b>	<b>65,685</b>	<b>218,417</b>	<b>296,973</b>	<b>301,035</b>	<b>2,031,979</b>

Appropriations Detail

Account # 017-6190-559

Appropriations  
Detail

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b><u>PERSONAL SERVICES</u></b>					
1210 Regular Salaries & Wages	0	0	0	0	42,987
2110 FICA	0	0	0	0	3,070
221x Retirement	0	0	0	0	4,335
23xx Insurance	0	0	0	0	4,242
2410 Workers' Compensation	0	0	0	0	103
262x Other Payroll Benefits	0	0	0	0	72
<b>TOTAL PERSONAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>54,809</b>
<b><u>OPERATING EXPENSES</u></b>					
3110 Professional Services	16,608	18,300	9,675	0	50,000
3410 Contract Services	0	0	0	0	10,000
4010 Travel	0	0	0	0	2,500
4110 Communication	0	0	0	0	1,800
4210 Postage	0	0	0	0	2,500
4310 Utilities	0	0	0	0	6,400
4510 Insurance	0	675	3,925	0	3,925
4710 Printing & Binding	0	0	0	0	6,000
4810 Promotional Activities	0	0	0	0	7,000
4911 Advertising-Other Ads	0	0	150	0	1,200
4920 Other Current Charges	175	200	175	0	0
5210 Operating Supplies	0	0	0	0	3,000
5230 Fuel Purchases	0	0	0	0	500
5410 Publications & Memberships	0	0	0	0	6,145
5450 Training	0	0	0	0	500
<b>TOTAL OPERATING EXPENSES</b>	<b>16,783</b>	<b>19,175</b>	<b>13,925</b>	<b>0</b>	<b>101,470</b>
<b><u>CAPITAL OUTLAY</u></b>					
6110 Land Costs	5,000	0	0	0	630,700
6310 Improvements other than Bldgs	0	0	0	0	1,000,000
6410 Machinery & Equipment	0	0	0	0	5,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,635,700</b>
<b><u>OTHER USES</u></b>					
9910 Reserve for Future	0	0	0	301,035	0
9554 Transfer to Kristen Court	0	0	0	0	240,000
<b>TOTAL OTHER USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>301,035</b>	<b>240,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>21,783</b>	<b>19,175</b>	<b>13,925</b>	<b>301,035</b>	<b>2,031,979</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	54,809	54,809	100.00%
Operating Expenses	0	101,470	101,470	100.00%
Capital Outlay	0	1,635,700	1,635,700	100.00%
Other Uses	301,035	240,000	(61,035)	-20.28%
<b>TOTALS</b>	<b>301,035</b>	<b>2,031,979</b>	<b>1,730,944</b>	<b>575.00%</b>

## Carver Heights CRA Fund

## Appropriations Summary

**Carver  
Heights  
CRA Fund**

**Project  
Schedule**

**Project Schedule**

<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
Property Acquisitions of land on Jones Ave & Nebraska Ave	CRA Revenue	130,700
Additional Land Acquisitions	CRA Revenue	500,000
Rehab of house on 704 Beecher St	Debt Proceeds	25,000
Rehab of modular office	Debt Proceeds	10,000
Eligible redevelopment projects	Debt Proceeds	495,000
Entrance Improvements	Debt Proceeds	120,000
Underground Utilities	Debt Proceeds	50,000
Berry Park Improvements	Debt Proceeds	100,000
Sidewalks/ Street Light Improvements	Debt Proceeds	200,000
Copiers & Furniture	CRA Revenue	5,000
	<b>TOTAL</b>	<u><u>1,635,700</u></u>
	CRA Revenue	635,700
	Debt Proceeds	1,000,000
	<b>TOTAL</b>	<u><u>1,635,700</u></u>

**Jay Evans, City Manager**

The City of Leesburg created the U.S. Highway 27/441 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 \$321,149,351. The CRA is part of the City's plan to improve conditions within the U.S. 27/441 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.

**US Highway  
441/27  
Community  
Redevelopment  
Agency**

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**Description**

**Total  
Department  
Budget  
\$ 1,228,127**

**US Highway  
441/27  
CRA Fund**

**Revenue  
Sources &  
Appropriations**

**Revenue Sources & Appropriations**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>REVENUE SOURCES</u></b>					
Intergovernmental Revenue	0	406,608	657,981	671,294	668,492
Miscellaneous Revenue	0	24,970	17,601	18,000	18,000
Other Uses	0	280,252	527,335	531,774	541,635
<b>TOTAL REVENUE SOURCES</b>	<b>0</b>	<b>711,830</b>	<b>1,202,917</b>	<b>1,221,068</b>	<b>1,228,127</b>
<b><u>APPROPRIATIONS</u></b>					
Economic Development	0	46,441	29,598	1,221,068	1,228,127
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>46,441</b>	<b>29,598</b>	<b>1,221,068</b>	<b>1,228,127</b>

## Revenue Detail

## US Highway 441/27 CRA Fund

### Revenue Detail

ACCOUNT 018-0000	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b><u>INTERGOVERNMENTAL REVENUES</u></b>					
33731 Lake County/Redevelopment	0	406,608	657,981	671,294	668,492
<b>TOTAL INTERGOVERNMENTAL</b>	<b>0</b>	<b>406,608</b>	<b>657,981</b>	<b>671,294</b>	<b>668,492</b>
<b><u>MISCELLANEOUS REVENUES</u></b>					
36101 Interest on Investments	0	22,532	14,534	18,000	18,000
36130 Gain/Loss Investment	0	2,438	3,067	0	0
<b>TOTAL MISCELLANEOUS</b>	<b>0</b>	<b>24,970</b>	<b>17,601</b>	<b>18,000</b>	<b>18,000</b>
<b><u>OTHER USES</u></b>					
38110 From Gen. Fund/Ad Valorem	0	280,252	527,335	531,774	541,635
<b>TOTAL OTHER USES</b>	<b>0</b>	<b>280,252</b>	<b>527,335</b>	<b>531,774</b>	<b>541,635</b>
<b>TOTAL RESOURCES</b>	<b>0</b>	<b>711,830</b>	<b>1,202,917</b>	<b>1,221,068</b>	<b>1,228,127</b>

**US Highway  
441/27  
CRA Fund**

**Appropriations Detail**

**Account # 018-6190-559**

**Appropriations  
Detail**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>OPERATING EXPENSES</b>					
31xx Professional Services	0	45,766	53	0	0
4510 Insurance	0	675	3,925	0	3,925
<b>TOTAL OPERATING EXPENSES</b>	<b>0</b>	<b>46,441</b>	<b>3,978</b>	<b>0</b>	<b>3,925</b>
<b>CAPITAL OUTLAY</b>					
6110 Land Costs	0	0	0	0	0
6310 Improvements Other Than Bldgs	0	0	25,620	450,000	743,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>25,620</b>	<b>450,000</b>	<b>743,000</b>
<b>OTHER USES</b>					
9910 Reserve for Future	0	0	0	771,068	481,202
<b>TOTAL OTHER USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>771,068</b>	<b>481,202</b>
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>46,441</b>	<b>29,598</b>	<b>1,221,068</b>	<b>1,228,127</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	3,925	3,925	100.00%
Capital Outlay	450,000	743,000	293,000	65.11%
Other Uses	771,068	481,202	(289,866)	100.00%
<b>TOTALS</b>	<b>1,221,068</b>	<b>1,228,127</b>	<b>7,059</b>	<b>0.58%</b>

## US Highway 441/27 CRA Fund

## Appropriations Summary

**US Highway  
441/27  
CRA Fund**

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**Project  
Schedule**

**Project Schedule**

<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
US 441 Mast Arms (2) Lake Square Mall Entrance CR 473	CRA Revenue	400,000
Mast Arm Upgrade US 27 & Publix Plaza	CRA Revenue	243,000
Communications Relocation	CRA Revenue	100,000
	<b>TOTAL</b>	<u><u>743,000</u></u>
	CRA Revenue	743,000
	<b>TOTAL</b>	<u><u>743,000</u></u>

## William Chrisman, Police Chief

## Police Forfeiture Fund

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### Description

**Total  
Department  
Budget  
\$ 59,800**

### 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.

**Police  
Forfeiture  
Fund**

**Revenue Sources & Appropriations**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>REVENUE SOURCES</u></b>					
Fines & Forfeitures	0	34,662	66,128	62,000	0
Miscellaneous Revenues	0	5,488	1,569	0	0
Other Sources	0	99,987	0	7,400	59,800
<b>TOTAL REVENUE SOURCES</b>	<b>0</b>	<b>140,137</b>	<b>67,697</b>	<b>69,400</b>	<b>59,800</b>
<b><u>APPROPRIATIONS</u></b>					
Fines & Forfeitures	0	52,190	34,417	69,400	59,800
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>52,190</b>	<b>34,417</b>	<b>69,400</b>	<b>59,800</b>

## Revenue Detail

## Police Forfeiture Fund

### Revenue Detail

ACCOUNT 121-0000	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b><u>FINES AND FORFEITURES</u></b>					
35105 Criminal Fines & Forfeits	0	4,785	0	62,000	0
35106 Sale Forfeited Property	0	15,382	66,128	0	0
35107 Federal Forfeitures	0	14,495	0	0	0
<b>TOTAL FINES AND FORFEITURES</b>	<b>0</b>	<b>34,662</b>	<b>66,128</b>	<b>62,000</b>	<b>0</b>
<b><u>MISCELLANEOUS REVENUES</u></b>					
36103 Interest- Police Forfeiture	0	2,993	886	0	0
36105 Interest- Federal Forfeiture	0	2,495	683	0	0
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>0</b>	<b>5,488</b>	<b>1,569</b>	<b>0</b>	<b>0</b>
<b><u>OTHER SOURCES</u></b>					
38111 From General Fund	0	99,987	0	0	0
38891 Fund Balance Appropriated	0	0	0	7,400	59,800
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>99,987</b>	<b>0</b>	<b>7,400</b>	<b>59,800</b>
<b>TOTAL RESOURCES</b>	<b>0</b>	<b>140,137</b>	<b>67,697</b>	<b>69,400</b>	<b>59,800</b>

**Police  
Forfeiture  
Fund**

**Appropriations Detail**

**Account # 121-xxxx-xxx**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>OPERATING EXPENSES</u></b>					
3210 Auditing	0	0	0	0	1,000
4420 Capital Car Lease	0	0	0	0	14,000
4981 Forfeiture Costs	0	25,176	13,542	15,000	0
5184 Minor Equip/Forfeiture	0	22,229	0	0	19,000
5210 Operating Supplies	0	0	1,250	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>0</b>	<b>47,405</b>	<b>14,792</b>	<b>15,000</b>	<b>34,000</b>
<b><u>CAPITAL OUTLAY</u></b>					
6480 Forfeiture Proceeds	0	4,785	19,625	29,400	25,800
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>4,785</b>	<b>19,625</b>	<b>29,400</b>	<b>25,800</b>
<b><u>OTHER USES</u></b>					
9101 Transfer to General Fund	0	0	0	25,000	0
<b>TOTAL OTHER USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>0</b>
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>52,190</b>	<b>34,417</b>	<b>69,400</b>	<b>59,800</b>

**Appropriations  
Detail**

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	15,000	34,000	19,000	126.67%
Capital Outlay	29,400	25,800	(3,600)	-12.24%
Other Uses	25,000	0	(25,000)	-100.00%
<b>TOTALS</b>	<b>69,400</b>	<b>59,800</b>	<b>(9,600)</b>	<b>-13.83%</b>

## Police Forfeiture Fund

### Appropriations Summary

#### Significant Budget Changes:

The increase in operating expenses is primarily attributable to minor furniture and equipment.

**Police  
Forfeiture  
Fund**

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**Project Schedule**

<u>Number</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
	Video Incident Capture System (6)	Forfeiture Funds	25,800
		<b>TOTAL</b>	<u>25,800</u>
		Forfeiture Funds	25,800
		<b>TOTAL</b>	<u>25,800</u>

**Project  
Schedule**

## William Chrisman, Police Chief

## Police Education Receipts Fund

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### 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.

### Description

**Total  
Department  
Budget**

**\$ 0**

**Police  
Education  
Receipts  
Fund**

**Revenue Sources & Appropriations**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b><u>REVENUE SOURCES</u></b>					
Police Education - 2nd \$	0	0	0	17,000	0
<b>TOTAL REVENUE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,000</b>	<b>0</b>
<b><u>APPROPRIATIONS</u></b>					
Police Education Receipts	0	0	0	17,000	0
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,000</b>	<b>0</b>

**Revenue  
Sources &  
Appropriations**

## Revenue Detail

ACCOUNT 122-0000	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>FINES AND FORFEITURES</b>					
35103 Police Education - 2nd \$	0	0	0	17,000	0
<b>TOTAL FINES &amp; FORFEITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,000</u>	<u>0</u>
<b>TOTAL RESOURCES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,000</u>	<u>0</u>

## Police Education Receipts Fund

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## Revenue Detail

**Police  
Education  
Receipts  
Fund**

**Appropriations Detail**

**Account # 122-xxxx-xxx**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b><u>OTHER USES</u></b>					
9160 Reserve/Future Capital	0	0	0	17,000	0
<b>TOTAL OTHER USES</b>	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 17,000	<hr/> 0
<b>TOTAL APPROPRIATIONS</b>	<hr/> <hr/> 0	<hr/> <hr/> 0	<hr/> <hr/> 0	<hr/> <hr/> 17,000	<hr/> <hr/> 0

**Appropriations  
Detail**

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Other Uses	17,000	0	(17,000)	-100.00%
<b>TOTALS</b>	<b>17,000</b>	<b>0</b>	<b>(17,000)</b>	<b>-100.00%</b>

## Police Education Receipts Fund

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## Appropriations Summary



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## Jerry Boop, CPA, CGFO, Finance Director

## Discretionary Sales Tax Fund

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### Description

**Total  
Department  
Budget  
\$ 1,580,679**

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.

**Discretionary  
Sales Tax  
Fund**

**Revenue  
Sources &  
Appropriations**

**Revenue Sources & Appropriations**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>REVENUE SOURCES</u></b>					
Intergovernmental Revenue	0	1,672,965	658,699	1,820,176	1,580,679
Miscellaneous Revenue	0	11,165	8,312	0	0
<b>TOTAL REVENUE SOURCES</b>	<b>0</b>	<b>1,684,130</b>	<b>667,011</b>	<b>1,820,176</b>	<b>1,580,679</b>
<b><u>APPROPRIATIONS</u></b>					
Discretionary Sales Tax	0	1,102,201	892,239	1,820,176	1,580,679
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>1,102,201</b>	<b>892,239</b>	<b>1,820,176</b>	<b>1,580,679</b>

## Revenue Detail

## Discretionary Sales Tax Fund

## Revenue Detail

ACCOUNT 132-0000	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>TAXES</b>					
31261 Local Option Sales Tax	0	1,672,965	658,699	1,820,176	1,580,679
<b>TOTAL TAXES</b>	<b>0</b>	<b>1,672,965</b>	<b>658,699</b>	<b>1,820,176</b>	<b>1,580,679</b>
<b>MISCELLANEOUS REVENUE</b>					
36130 Gain/Loss Investment	0	2,244	1,440	0	0
36161 Int. Local Option Sales Tax	0	7,967	6,872	0	0
36402 Gain-Sale of Fixed Assets	0	954	0	0	0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>0</b>	<b>11,165</b>	<b>8,312</b>	<b>0</b>	<b>0</b>
<b>TOTAL RESOURCES</b>	<b>0</b>	<b>1,684,130</b>	<b>667,011</b>	<b>1,820,176</b>	<b>1,580,679</b>

**Discretionary  
Sales Tax  
Fund**

**Appropriations Detail**

**Account # 132-xxxx-xxx**

**Appropriations  
Detail**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b><u>OTHER USES</u></b>					
9101 Transfer to General Fund	0	290,701	0	39,986	0
9121 Debt Service	0	606,240	812,850	1,625,700	1,580,679
9131 Transfer to Capital Project	0	205,260	79,389	154,490	0
<b>TOTAL OTHER USES</b>	<b>0</b>	<b>1,102,201</b>	<b>892,239</b>	<b>1,820,176</b>	<b>1,580,679</b>
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>1,102,201</b>	<b>892,239</b>	<b>1,820,176</b>	<b>1,580,679</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Other Uses	1,820,176	1,580,679	(239,497)	-13.16%
<b>TOTALS</b>	<b>1,820,176</b>	<b>1,580,679</b>	<b>(239,497)</b>	<b>-13.16%</b>

## Discretionary Sales Tax Fund

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## Appropriations Summary



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## William Chrisman, Police Chief

## Police Impact Fees Fund

### Police Impact Fee

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

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

On June 1<sup>st</sup> 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 1<sup>st</sup> of the year in which the adjustment is being made and May 1<sup>st</sup> 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.

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### Description

**Total  
Department  
Budget**

**\$ 75,000**

**Police  
Impact Fees  
Fund**

**Revenue  
Sources &  
Appropriations**

**Revenue Sources & Appropriations**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>REVENUE SOURCES</u></b>					
Miscellaneous Revenue	0	103,791	85,411	100,000	0
Other Sources	0	185,842	0	301,500	75,000
<b>TOTAL REVENUE SOURCES</b>	<b>0</b>	<b>289,633</b>	<b>85,411</b>	<b>401,500</b>	<b>75,000</b>
<b><u>APPROPRIATIONS</u></b>					
Operating Expenses	0	0	220,900	300,000	0
Capital Outlay	0	0	0	101,500	75,000
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>0</b>	<b>220,900</b>	<b>401,500</b>	<b>75,000</b>

## Revenue Detail

## Police Impact Fees Fund

### Revenue Detail

ACCOUNT 141-0000	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>MISCELLANEOUS REVENUE</b>					
36101 Interest on Investments	0	5,506	2,597	0	0
36130 Gain/Loss Investment	0	660	436	0	0
36322 Police Impact Fees	0	97,625	82,378	100,000	0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>0</b>	<b>103,791</b>	<b>85,411</b>	<b>100,000</b>	<b>0</b>
<b>OTHER SOURCES</b>					
38111 From General Fund	0	185,842	0	0	0
38891 Fund Balance Appropriated	0	0	0	301,500	75,000
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>185,842</b>	<b>0</b>	<b>301,500</b>	<b>75,000</b>
<b>TOTAL RESOURCES</b>	<b>0</b>	<b>289,633</b>	<b>85,411</b>	<b>401,500</b>	<b>75,000</b>

**Police  
Impact Fees  
Fund**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 141-xxxx-xxx**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b><u>OPERATING EXPENSES</u></b>					
5210 Operating Supplies	0	0	220,900	300,000	0
<b>TOTAL OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>220,900</b>	<b>300,000</b>	
<b><u>CAPITAL OUTLAY</u></b>					
6310 Improvements other than blds	0	0	0	101,500	75,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>101,500</b>	<b>75,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>0</b>	<b>220,900</b>	<b>401,500</b>	<b>75,000</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	300,000	0	(300,000)	-100.00%
Capital Outlay	101,500	75,000	(26,500)	-26.11%
<b>TOTALS</b>	<b>401,500</b>	<b>75,000</b>	<b>(326,500)</b>	<b>-81.32%</b>

## Police Impact Fees Fund

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## Appropriations Summary

### Significant Budget Changes:

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.

**Police  
Impact Fees  
Fund**

---

**Project Schedule**

<u>Number</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
	Radio System Upgrade	Police Impact Fees	75,000
		<b>TOTAL</b>	<u>75,000</u>
		Police Impact Fees	75,000
		<b>TOTAL</b>	<u>75,000</u>

**Project  
Schedule**

## Dennis Sargent, Fire Chief

### Fire Impact Fees Fund

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#### 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 1<sup>st</sup> 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 1<sup>st</sup> of the year in which the adjustment is being made and May 1<sup>st</sup> 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.

#### Description

**Total  
Department  
Budget**

**\$ 0**

**Fire  
Impact Fees  
Fund**

**Revenue  
Sources &  
Appropriations**

**Revenue Sources & Appropriations**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b><u>REVENUE SOURCES</u></b>					
Miscellaneous Revenue	0	71,348	73,975	100,000	0
Other Sources	0	106,255	0	0	0
<b>TOTAL REVENUE SOURCES</b>	<b>0</b>	<b>177,603</b>	<b>73,975</b>	<b>100,000</b>	<b>0</b>
<b><u>APPROPRIATIONS</u></b>					
Other Uses	0	385,407	0	100,000	0
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>385,407</b>	<b>0</b>	<b>100,000</b>	<b>0</b>

## Revenue Detail

## Fire Impact Fees Fund

### Revenue Detail

ACCOUNT 142-0000	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>MISCELLANEOUS REVENUE</b>					
36101 Interest on Investments	0	3,358	(669)	0	0
36130 Gain/Loss Investment	0	400	(198)	0	0
36322 Fire Impact Fees	0	67,590	74,842	100,000	0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>0</b>	<b>71,348</b>	<b>73,975</b>	<b>100,000</b>	<b>0</b>
<b>OTHER SOURCES</b>					
38111 From General Fund	0	106,255	0	0	0
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>106,255</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL RESOURCES</b>	<b>0</b>	<b>177,603</b>	<b>73,975</b>	<b>100,000</b>	<b>0</b>

**Fire  
Impact Fees  
Fund**

**Appropriations Detail**

**Account # 142-xxxx-xxx**

**Appropriations  
Detail**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b><u>OTHER USES</u></b>					
9101 Transfer to General Fund	0	385,407	0	0	0
9160 Reserve for Future Use	0	0	0	100,000	0
<b>TOTAL OTHER USES</b>	<b>0</b>	<b>385,407</b>	<b>0</b>	<b>100,000</b>	<b>0</b>
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>385,407</b>	<b>0</b>	<b>100,000</b>	<b>0</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Other Uses	100,000	0	(100,000)	100.00%
<b>TOTALS</b>	<u>100,000</u>	<u>0</u>	<u>(100,000)</u>	<u>100.00%</u>

## Fire Impact Fees Fund

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## Appropriations Summary

### Significant Budget Changes:

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.



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**Bruce Ericson, CPRP, Director of Recreation & Parks**

**Recreation  
Impact Fees  
Fund**

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**Description**

**Total  
Department  
Budget**  
**\$ 0**

**Recreation Impact Fee**

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

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

On June 1<sup>st</sup> 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 1<sup>st</sup> of the year in which the adjustment is being made and May 1<sup>st</sup> 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.

**Recreation  
Impact Fees  
Fund**

**Revenue  
Sources &  
Appropriations**

**Revenue Sources & Appropriations**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>REVENUE SOURCES</u></b>					
Miscellaneous Revenue	0	97,393	108,880	140,000	0
Other Sources	0	235,975	0	60,000	0
<b>TOTAL REVENUE SOURCES</b>	<b>0</b>	<b>333,368</b>	<b>108,880</b>	<b>200,000</b>	<b>0</b>
<b><u>APPROPRIATIONS</u></b>					
Other Uses	0	22,069	20,127	200,000	0
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>22,069</b>	<b>20,127</b>	<b>200,000</b>	<b>0</b>

## Revenue Detail

## Recreation Impact Fees Fund

### Revenue Detail

ACCOUNT 143-0000	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>MISCELLANEOUS REVENUE</b>					
36101 Interest on Investments	0	6,115	4,983	0	0
36130 Gain/Loss Investment	0	702	942	0	0
36327 Recreation Impact Fees	0	90,576	102,955	140,000	0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>0</b>	<b>97,393</b>	<b>108,880</b>	<b>140,000</b>	<b>0</b>
<b>OTHER SOURCES</b>					
38111 From General Fund	0	235,975	0	0	0
38891 Fund Balance Appropriated	0	0	0	60,000	0
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>235,975</b>	<b>0</b>	<b>60,000</b>	<b>0</b>
<b>TOTAL RESOURCES</b>	<b>0</b>	<b>333,368</b>	<b>108,880</b>	<b>200,000</b>	<b>0</b>

**Recreation  
Impact Fees  
Fund**

**Appropriations Detail**

**Account # 143-xxxx-xxx**

**Appropriations  
Detail**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b><u>OTHER USES</u></b>					
9131 Transfer to Capital Projects	0	22,069	20,127	200,000	0
<b>TOTAL OTHER USES</b>	<b>0</b>	<b>22,069</b>	<b>20,127</b>	<b>200,000</b>	<b>0</b>
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>22,069</b>	<b>20,127</b>	<b>200,000</b>	<b>0</b>

## Appropriations Summary

	ADOPTED 2007-08	PROPOSED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Other Uses	200,000	0	(200,000)	100.00%
<b>TOTALS</b>	<b>200,000</b>	<b>0</b>	<b>(200,000)</b>	<b>100.00%</b>

## Recreation Impact Fees Fund

## Appropriations Summary

### Significant Budget Changes:

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.



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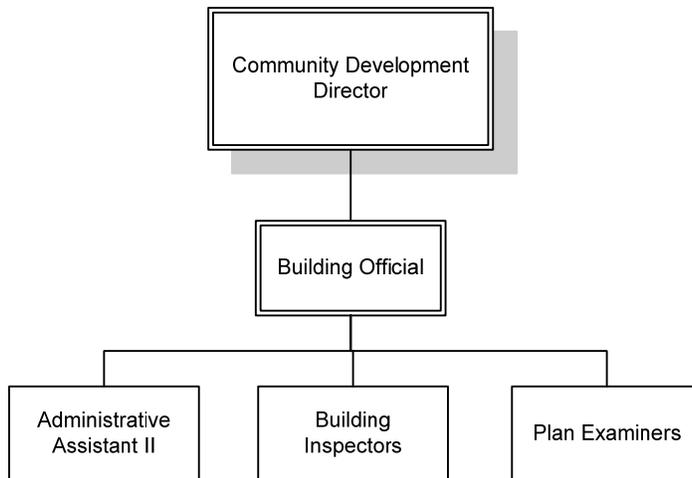
## Bill Wiley, Community Development Director

### Building Permits Fund

The Building Permits Fund has been broken out of the General Fund and is being presented as its own Special Revenue 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.

In Fiscal Year 2005 the City began tracking the Building division as if it were its own entity 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 Building Division Operations.

### Organizational Chart



## Building Permits Fund

### Description

**Total Department Budget**  
**\$ 881,000**

**Building  
Permits  
Fund**

**Revenue  
Sources &  
Appropriations**

**Revenue Sources & Appropriations**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>REVENUE SOURCES</u></b>					
Miscellaneous Revenue	0	601,713	389,028	972,000	850,000
Intergovernmental Revenue	0	0	31,220	0	30,000
Other Sources	0	538,540	1,803	0	1,000
<b>TOTAL REVENUE SOURCES</b>	<b>0</b>	<b>1,140,253</b>	<b>422,051</b>	<b>972,000</b>	<b>881,000</b>
<b><u>APPROPRIATIONS</u></b>					
Building Permits	0	1,110,610	375,284	972,000	881,000
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>1,110,610</b>	<b>375,284</b>	<b>972,000</b>	<b>881,000</b>

## Revenue Detail

## Building Permits Fund

### Revenue Detail

ACCOUNT	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>151-0000</b>					
<b><u>LICENSES &amp; PERMITS</u></b>					
32201 Building Permits	0	409,622	268,528	648,000	595,000
32901 Plumbing Permits	0	48,601	27,670	90,000	55,000
32902 Electric Permits	0	71,695	50,864	117,000	85,000
32903 Gas Permits	0	21,134	15,505	41,400	40,000
32905 Mechanical Permits	0	42,268	23,200	64,800	70,000
32908 Sign Permits	0	8,393	3,261	10,800	5,000
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>0</b>	<b>601,713</b>	<b>389,028</b>	<b>972,000</b>	<b>850,000</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>					
33844 Impact Collect Fee/ County	0	0	31,220	0	30,000
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>31,220</b>	<b>0</b>	<b>30,000</b>
<b><u>NON OPERATING REVENUE</u></b>					
36101 Interest on Investments	0	6,376	1,561	0	1,000
36130 Gain/ Loss Investments	0	724	242	0	0
36906 Miscellaneous Reimbursement	0	29,674	0	0	0
36908 Cash Over and Short	0	2	0	0	0
38111 From General Fund	0	501,764	0	0	0
38891 Fund Balance Appropriated	0	0	0	0	0
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>538,540</b>	<b>1,803</b>	<b>0</b>	<b>1,000</b>
<b>TOTAL RESOURCES</b>	<b>0</b>	<b>1,140,253</b>	<b>422,051</b>	<b>972,000</b>	<b>881,000</b>

## Values & Goals

### Values & Goals

**Value:** Excellence in All We Do

**Goals:**

- ◆ Increase inspection personnel training to improve the insurance service organization rating and reduce insurance premiums for residents
- ◆ Perform and monitor building permit reviews to ensure expeditious processing of permits, and initial reviews by all departments completed 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
- Increased activity for residential Safe Structure inspections
- 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:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Permits issued:	2,900	2,308	2,200
Commercial	31	50	45
Residential	254	132	130
Mobile home	7	2	2
Miscellaneous	2,576	2,100	2,005
Demolition: Residential	14	8	8
Commercial	18	16	10
Value of construction:			
Commercial	22,655,495	50,000,000	50,000,000
Residential	62,289,897	32,516,282	30,000,000
Total construction value	84,945,392	82,516,282	80,000,000

## Personnel Schedule

## Building Permits Fund

## Personnel Schedule

Classification	2008	Change	2009	Amount
Administrative Assistant II	1.00	0.00	1.00	29,450
Building Inspector II	4.00	(1.00)	3.00	145,688
Building Official	1.00	0.00	1.00	76,692
Community Development Director <sup>1</sup>	0.50	0.00	0.50	39,775
Housing Inspector	1.00	(1.00)	0.00	0
Office Specialist	1.00	(1.00)	0.00	0
Plans Examiner II	2.00	(1.00)	1.00	58,587
<b>Total</b>	<b>10.50</b>	<b>(4.00)</b>	<b>6.50</b>	<b>350,192</b>

**Notes:** Allocations

Community Development Director<sup>1</sup>  
50%-6151, 50%-6131

**Building  
Permits  
Fund**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 151-xxxx-xxx**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	0	515,389	190,434	468,611	350,192
1310 Temporary Labor	0	0	0	0	0
1410 Overtime	0	2,043	376	2,500	1,000
15xx Bonuses/Incentives	0	1,313	934	1,937	0
2110 FICA	0	38,348	14,249	33,277	24,749
221x Retirement	0	56,985	20,576	51,392	35,317
23xx Insurance	0	65,327	23,684	61,048	43,510
2410 Workers' Compensation	0	19,159	4,587	11,073	5,722
26xx Other Payroll Benefits	0	5,575	575	5,617	207
<b>TOTAL PERSONAL SERVICES</b>	<b>0</b>	<b>704,139</b>	<b>255,415</b>	<b>635,455</b>	<b>460,697</b>
<b>OPERATING EXPENSES</b>					
3110 Professional Services	0	1,695	0	0	0
3410 Contract Services	0	498	0	0	0
4010 Travel	0	3,531	132	3,556	2,858
4110 Communication	0	6,068	2,439	4,840	5,000
4210 Postage	0	189	46	300	100
4310 Utilities	0	3,440	2,400	2,400	2,400
4410 Rentals	0	103,874	39,389	79,643	71,731
4415 Internal Fleet Lease	0	14,126	6,372	12,742	12,355
4510 Insurance	0	5,940	2,984	5,967	6,304
461x Repairs & Maintenance- Vehicles	0	11,187	5,408	9,340	6,600
462x Repairs & Maintenance- Building	0	616	0	0	0
4625 Repairs & Maintenance-Non-Building	0	2,849	0	0	0
463x Repairs & Maintenance- Equipment	0	4,588	5,170	10,340	3,270
4710 Printing & Binding	0	316	0	600	300
4810 Promotional Activities	0	0	0	500	0
4920 Other Current Charges	0	5,011	201	0	0
4961 General Administrative	0	114,394	47,503	95,005	51,366
5110 Office Supplies	0	5,050	0	0	0
5180 Minor Furniture/Equipment	0	14,305	0	1,000	250
5210 Operating Supplies	0	8,738	1,913	5,100	4,000
5215 Uniforms	0	2,243	356	2,500	1,000
5230 Fuel Purchases	0	14,897	2,807	14,000	15,000
5410 Publications & Memberships	0	841	469	3,275	1,500
5440 Education	0	500	2,000	5,000	0
5450 Training	0	1,605	280	2,015	1,500
<b>TOTAL OPERATING EXPENSES</b>	<b>0</b>	<b>326,501</b>	<b>119,869</b>	<b>258,123</b>	<b>185,534</b>
<b>CAPITAL OUTLAY</b>					
6310 Improvement other than Bldgs	0	79,970	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>79,970</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER USES</b>					
9160 Reserve/ Future Capital	0	0	0	78,422	234,769
<b>TOTAL OTHER USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78,422</b>	<b>234,769</b>
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>1,110,610</b>	<b>375,284</b>	<b>972,000</b>	<b>881,000</b>

\*\* See General Fund Community Development 6100 for department history.

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	635,455	460,697	(174,758)	-27.50%
Operating Expenses	258,123	185,534	(72,589)	-28.12%
Capital Outlay	0	0	0	0.00%
Other Uses	78,422	234,769	156,347	199.37%
<b>TOTALS</b>	<b>972,000</b>	<b>881,000</b>	<b>(91,000)</b>	<b>-9.36%</b>

## Building Permits Fund

### Appropriations Summary

#### Significant Budget Changes:

Personal services reflects the reduction of three positions. Operating expenses reflect the reductions in rentals and general and administrative expense.



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**Jerry Boop, CPA, CGFO, Finance Director**

**Debt  
Service  
Fund**

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.

**Description**

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:

<b>Issue</b>	<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
Refunding and Capital Improvement Revenue Bonds, Series 1999 Original Issue Amount: \$7,345,000 Original Issue Date: August 1, 1999 Final Maturity: October 1, 2029 Interest Rate: 3.65% - 5.5%	2009	165,000	334,796	499,796
	2010	175,000	326,876	501,876
	2011	185,000	318,126	503,126
	2012	195,000	308,691	503,691
	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	
<b>TOTAL</b>		<b>6,180,000</b>	<b>4,366,825</b>	<b>10,546,825</b>

**Total  
Department  
Budget  
\$ 1,622,816**

**Debt  
Service  
Fund**

**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:

<b>Issue</b>	<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
Capital Improvement Revenue Bonds, Series 2004 Original Issue Amount: \$17,110,000 Original Issue Date: July 21, 2004 Final Maturity: October 1, 2034 Interest Rate: 2.5% - 5%	2009	350,000	771,020	1,121,020
	2010	360,000	759,645	1,119,645
	2011	370,000	748,485	1,118,485
	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	
<b>TOTAL</b>		<b>16,115,000</b>	<b>13,032,833</b>	<b>29,147,833</b>

## Revenue Sources & Appropriations

## Debt Service Fund

## Revenue Sources & Appropriations

## Revenue Detail

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>REVENUE SOURCES</b>					
Taxes	712,224	0	0	0	0
Intergovernmental Revenue	914,155	0	0	0	0
Miscellaneous Revenue	(88)	0	0	0	0
Other Sources	0	1,625,705	812,850	1,625,700	1,622,816
<b>TOTAL REVENUE SOURCES</b>	<b>1,626,291</b>	<b>1,625,705</b>	<b>812,850</b>	<b>1,625,700</b>	<b>1,622,816</b>

<b>APPROPRIATIONS</b>					
Debt Service	1,296,293	1,610,704	964	1,625,700	1,622,816
<b>TOTAL APPROPRIATIONS</b>	<b>1,296,293</b>	<b>1,610,704</b>	<b>964</b>	<b>1,625,700</b>	<b>1,622,816</b>

## Revenue Detail

ACCOUNT	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>021-0000</b>					
<b>TAXES</b>					
31261 Local Option Sales Tax	712,224	0	0	0	0
<b>TOTAL TAXES</b>	<b>712,224</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INTERGOVERNMENTAL REVENUE</b>					
33518 Half Cent Sales Tax	914,155	0	0	0	0
<b>TOTAL INTERGOVERNMENTAL</b>	<b>914,155</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MISCELLANEOUS REVENUE</b>					
36101 Interest on Investments	(78)	0	0	0	0
36130 Gain/Loss Investments	(10)	0	0	0	0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>(88)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER SOURCES</b>					
38111 From General Fund	0	1,019,465	812,850	0	42,137
38191 From Discretionary Tax	0	606,240	0	1,625,700	1,580,679
38891 Fund Balance Appropriated	0	0	0	0	0
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>1,625,705</b>	<b>812,850</b>	<b>1,625,700</b>	<b>1,622,816</b>
<b>TOTAL RESOURCES</b>	<b>1,626,291</b>	<b>1,625,705</b>	<b>812,850</b>	<b>1,625,700</b>	<b>1,622,816</b>

**Debt  
Service  
Fund**

**Appropriations  
Detail &  
Summary**

**Appropriations Detail**

**Account # 021-1326-517**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>DEBT SERVICE</b>					
71xx Principal Payments	140,000	470,000	0	485,000	500,000
7210 Interest Payments	356,315	1,139,115	0	342,480	334,796
7212 Interest-2004 Bonds	797,595	0	0	781,220	771,020
7310 Reserve Requirement	0	0	964	15,000	15,000
7311 Fees	2,383	1,589	0	2,000	2,000
7312 Reserve-2004 Bonds	0	0	0	0	0
<b>TOTAL DEBT SERVICE</b>	<b>1,296,293</b>	<b>1,610,704</b>	<b>964</b>	<b>1,625,700</b>	<b>1,622,816</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,296,293</b>	<b>1,610,704</b>	<b>964</b>	<b>1,625,700</b>	<b>1,622,816</b>

**Appropriations Summary**

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Debt Services	1,625,700	1,622,816	(2,884)	-0.18%
<b>TOTALS</b>	<b>1,625,700</b>	<b>1,622,816</b>	<b>(2,884)</b>	<b>-0.18%</b>

## CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for financial resources used for the acquisition or construction of major capital facilities. The primary sources of revenue in this fund are federal state grants. Capital Projects must be reviewed and approved by the City Commission prior to the expenditure of any funds.

Included in the proposed budget are projects for the Airport totaling \$6,179,630, which includes extending Runway 13/31 Phase III and the overlay of Runway 3/21 and Taxiways B, E, and J. There is an additional \$395,000 budgeted for the resurfacing of Lake Street.

A detailed description of the current capital improvement projects, as well as a summary of future projects, is contained in the capital improvement plan for fiscal years 2008-18.

## Capital Projects Fund

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### Description

**Total  
Department  
Budget**  
**\$ 4,446,870**

**Capital  
Projects  
Fund**

**Revenue  
Sources &  
Appropriations**

**Revenue Sources & Appropriations**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>REVENUE SOURCES</u></b>					
Taxes	1,095,068	0	0	0	0
Intergovernmental Revenue	2,134,148	2,800,459	621,013	6,025,140	3,627,361
Charges for Services	0	42,103	0	0	0
Miscellaneous Revenue	376,198	473,461	38,578	0	0
Other Sources	81,060	227,329	469,447	749,490	819,509
<b>TOTAL REVENUE SOURCES</b>	<b>3,686,474</b>	<b>3,543,352</b>	<b>1,129,038</b>	<b>6,774,630</b>	<b>4,446,870</b>
<b><u>APPROPRIATIONS</u></b>					
Finance	0	0	0	0	0
Airport	1,612,766	2,026,967	396,952	6,179,630	3,720,370
Police	181,537	0	0	0	0
Fire	97,047	0	0	0	0
Public Works	4,109,282	3,191,795	600,061	395,000	681,500
Library	4,612,935	2,470,071	1,768	0	0
Recreation	1,214,570	1,646,563	1,354,861	200,000	45,000
Non- Departmental	0	0	0	0	0
<b>TOTAL APPROPRIATIONS</b>	<b>11,828,137</b>	<b>9,335,396</b>	<b>2,353,642</b>	<b>6,774,630</b>	<b>4,446,870</b>

## Revenue Detail

ACCOUNT	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>ACCOUNT</b> <b>031-0000</b>					
<b>TAXES</b>					
31261 Local Option Sales Tax	1,095,068	0	0	0	0
<b>TOTAL TAXES</b>	<b>1,095,068</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INTERGOVERNMENTAL REVENUE</b>					
33119 Federal Grant - CDBG	20,730	406,598	98,184	0	0
33142 Federal Grant - Airport	189,798	930,917	34,969	5,870,649	3,534,352
33442 State Grant - Airport	1,118,075	563,394	67,925	154,491	93,009
33449 Joint Participation Agmt	0	570,000	0	0	0
33471 New Library Facility	150,000	150,000	200,000	0	0
33472 State Grant - Parks	320,499	0	0	0	0
33743 Lake County	0	14,550	19,935	0	0
33771 New Library Facility	150,000	150,000	200,000	0	0
33772 Lake County - Sleepy Hollow	185,046	0	0	0	0
33772 Dog Park	0	15,000	0	0	0
<b>TOTAL INTERGOVERNMENTAL</b>	<b>2,134,148</b>	<b>2,800,459</b>	<b>621,013</b>	<b>6,025,140</b>	<b>3,627,361</b>
<b>CHARGES FOR SERVICES</b>					
34491 School Board Contribution	0	42,103	0	0	0
<b>TOTAL CHARGES FOR SERVICES</b>	<b>0</b>	<b>42,103</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MISCELLANEOUS REVENUE</b>					
36101 Interest on Investments	(43,575)	(46,301)	(1,571)	0	0
36130 Gain/Loss Investments	(3,076)	(4,026)	291	0	0
36161 Int.-Local Opt.Sales Tax	24,364	13,042	0	0	0
36162 Bond Funds	398,394	187,280	39,858	0	0
36609 Contributions/Donations	0	323,466	0	0	0
36902 Discount-Accounts Payable	91	0	0	0	0
<b>TOTAL MISCELLANEOUS</b>	<b>376,198</b>	<b>473,461</b>	<b>38,578</b>	<b>0</b>	<b>0</b>
<b>OTHER SOURCES</b>					
38111 From General Fund	0	0	369,931	395,000	819,509
38114 Recreation	0	22,069	20,127	200,000	0
38141 Transfer From Electric	57,196	0	0	0	0
38143 Transfer From Water	23,864	0	0	0	0
38412 Bond Proceeds	0	0	0	0	0
38891 Fund Balance Appropriated	0	0	0	0	0
38191 From Discretionary Tax	0	205,260	79,389	154,490	0
<b>TOTAL OTHER SOURCES</b>	<b>81,060</b>	<b>227,329</b>	<b>469,447</b>	<b>749,490</b>	<b>819,509</b>
<b>TOTAL RESOURCES</b>	<b>3,686,474</b>	<b>3,543,352</b>	<b>1,129,038</b>	<b>6,774,630</b>	<b>4,446,870</b>

## Capital Projects Fund

### Revenue Detail

**Capital  
Projects  
Fund**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 031-xxxx-xxx**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b><u>Finance (1326)</u></b>					
<b><u>DEBT SERVICE</u></b>					
7315 Issue Costs	0	0	0	0	0
<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FINANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Airport (1821-542)</u></b>					
<b><u>PERSONAL SERVICES</u></b>					
12xx Regular Salaries & Wages	6,339	0	0	0	0
2xxx Fringe Benefits	2,566	0	0	0	0
<b>TOTAL PERSONAL SERVICES</b>	<b>8,905</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>OPERATING EXPENSES</u></b>					
31xx Professional Services	217,441	1,138,082	184,068	0	0
4010 Travel	0	0	0	0	0
4210 Postage	0	49	0	0	0
4625 Repairs & Maintenance- Non-Build	1,720	0	0	0	0
49xx Other Current Charges	1,167	385	0	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>220,328</b>	<b>1,138,516</b>	<b>184,068</b>	<b>0</b>	<b>0</b>
<b><u>CAPITAL OUTLAY</u></b>					
6110 Land	0	0	69,712	0	0
6210 Buildings	1,083,663	738,524	0	0	0
6310 Improvements Other Than Bldgs	299,870	149,927	143,172	6,179,630	3,720,370
6410 Machinery & Equipment	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,383,533</b>	<b>888,451</b>	<b>212,884</b>	<b>6,179,630</b>	<b>3,720,370</b>
<b>TOTAL AIRPORT</b>	<b>1,612,766</b>	<b>2,026,967</b>	<b>396,952</b>	<b>6,179,630</b>	<b>3,720,370</b>
<b><u>Police Department (2111-521)</u></b>					
<b><u>OPERATING EXPENSES</u></b>					
31xx Professional Expenses	0	0	0	0	0
49xx Other Current Charges	0	0	0	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>CAPITAL OUTLAY</u></b>					
6110 Land	0	0	0	0	0
6210 Buildings	0	0	0	0	0
6310 Improvements Other Than Bldgs	0	0	0	0	0
6410 Machinery & Equipment	181,537	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>181,537</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL POLICE DEPARTMENT</b>	<b>181,537</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Appropriations Detail (Continued)**

**Account # 031-xxxx-xxx**

**Capital  
Projects  
Fund**

**Appropriations  
Detail  
(Continued)**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b><u>Fire Department (2220-522)</u></b>					
<b>OPERATING EXPENSES</b>					
31xx Professional Services	36	0	0	0	0
5450 Training	0	0	0	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>					
6110 Land	4,250	0	0	0	0
6210 Buildings	80,575	0	0	0	0
6310 Improve Other Than Bldgs	5,881	0	0	0	0
6410 Machinery & Equipment	6,305	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>97,011</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FIRE DEPARTMENT</b>	<b>97,047</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Public Works Department (51xx-xxx)**

<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	7,994	3,699	633	0	0
2xxx Fringe Benefits	2,538	274	44	0	0
2210 Retirement	0	444	76	0	0
23xx Insurance	0	499	56	0	0
2410 Workers' Compensation	0	104	26	0	0
<b>TOTAL PERSONAL SERVICES</b>	<b>10,532</b>	<b>5,020</b>	<b>835</b>	<b>0</b>	<b>0</b>
<b>OPERATING EXPENSES</b>					
31xx Professional Services	310,238	39,890	9,115	0	0
4410 Rentals	490	0	0	0	0
49xx Other Current Charges	2,126	0	0	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>312,854</b>	<b>39,890</b>	<b>9,115</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>					
6110 Land	256,696	270,802	33,110	0	0
6210 Buildings	1,912,187	136,992	13,020	0	0
6310 Improvements Other Than Bldgs	119,650	2,584,443	543,981	395,000	681,500
6410 Machinery & Equipment	1,497,363	154,648	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>3,785,896</b>	<b>3,146,885</b>	<b>590,111</b>	<b>395,000</b>	<b>681,500</b>
<b>TOTAL PUBLIC WORKS</b>	<b>4,109,282</b>	<b>3,191,795</b>	<b>600,061</b>	<b>395,000</b>	<b>681,500</b>

**Capital  
Projects  
Fund**

**Appropriations  
Detail  
(Continued)**

**Appropriations Detail (Continued)**

**Account # 031-xxxx-xxx**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b><u>Library (7111-571)</u></b>					
<b><u>PERSONAL SERVICES</u></b>					
1210 Regular Salaries & Wages	3,468	7,699	1,338	0	0
2xxx Fringe Benefits	1,233	631	95	0	0
2210 Retirement	0	924	161	0	0
23xx Insurance	0	678	121	0	0
2410 Workers' Compensation	0	421	53	0	0
<b>TOTAL PERSONAL SERVICES</b>	<b>4,701</b>	<b>10,353</b>	<b>1,768</b>	<b>0</b>	<b>0</b>
<b><u>OPERATING EXPENSES</u></b>					
3110 Professional Services	161,482	29,205	0	0	0
49xx Other Operating Expenses	356	0	0	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>161,838</b>	<b>29,205</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>CAPITAL OUTLAY</u></b>					
6210 Buildings	4,431,546	2,406,026	0	0	0
6310 Improve Other Than Bldgs	0	2,171	0	0	0
6410 Machinery & Equipment	14,850	22,316	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>4,446,396</b>	<b>2,430,513</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIBRARY DEPARTMENT</b>	<b>4,612,935</b>	<b>2,470,071</b>	<b>1,768</b>	<b>0</b>	<b>0</b>
<b><u>Recreation (81xx-57x)</u></b>					
<b><u>PERSONAL SERVICES</u></b>					
1210 Regular Salaries & Wages	301	7,760	17,653	0	0
2xxx Benefits	95	2,696	5,659	0	0
<b>TOTAL PERSONAL SERVICES</b>	<b>396</b>	<b>10,456</b>	<b>23,312</b>	<b>0</b>	<b>0</b>
<b><u>OPERATING EXPENSES</u></b>					
3110 Professional Services	473,916	31,193	0	0	0
49xx Other Current Charges	0	609	260	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>473,916</b>	<b>31,802</b>	<b>260</b>	<b>0</b>	<b>0</b>
<b><u>CAPITAL OUTLAY</u></b>					
6110 Land	617,041	0	0	0	0
6210 Buildings	5,000	1,351,755	1,301,194	0	0
6310 Improvements Other Than Bldgs	117,241	249,085	30,095	200,000	45,000
6410 Machinery & Equipment	976	3,465	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>740,258</b>	<b>1,604,305</b>	<b>1,331,289</b>	<b>200,000</b>	<b>45,000</b>
<b>TOTAL RECREATION DEPARTMENT</b>	<b>1,214,570</b>	<b>1,646,563</b>	<b>1,354,861</b>	<b>200,000</b>	<b>45,000</b>
<b><u>Non-Departmental (9191-589)</u></b>					
<b><u>OTHER USES</u></b>					
9910 Reserve for Future Capital Outlay	0	0	0	0	0
<b>TOTAL NON-DEPARTMENTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CAPITAL PROJECTS</b>	<b>11,828,137</b>	<b>9,335,396</b>	<b>2,353,642</b>	<b>6,774,630</b>	<b>4,446,870</b>

## Project Schedule

<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
<u>Airport</u>		
Extend Runway 13/31 - Phase II & III	Federal Grant	3,534,352
	State Grant	93,009
	Governmental Revenue	93,009
Subtotal Airport		<u>3,720,370</u>
<u>Public Works</u>		
Refurbish Fuel Facility	Governmental Revenue	60,000
Sidewalks (New)	Gas Tax	121,000
Road Resurfacing	Gas Tax	440,000
Curb Rebuilds	Gas Tax	60,500
Subtotal Public Works		<u>681,500</u>
<u>Recreation</u>		
Re-coat Venetian Gardens Pool	Governmental Revenue	45,000
Subtotal Recreation		<u>45,000</u>
<b>TOTAL</b>		<u><u>4,446,870</u></u>
<b>Source of Funds</b>		
	Governmental Revenue	198,009
	State Grant	93,009
	Federal Grant	3,534,352
	Gas Tax	621,500
<b>TOTAL</b>		<u><u>4,446,870</u></u>

## Capital Projects Fund

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## Project Schedule



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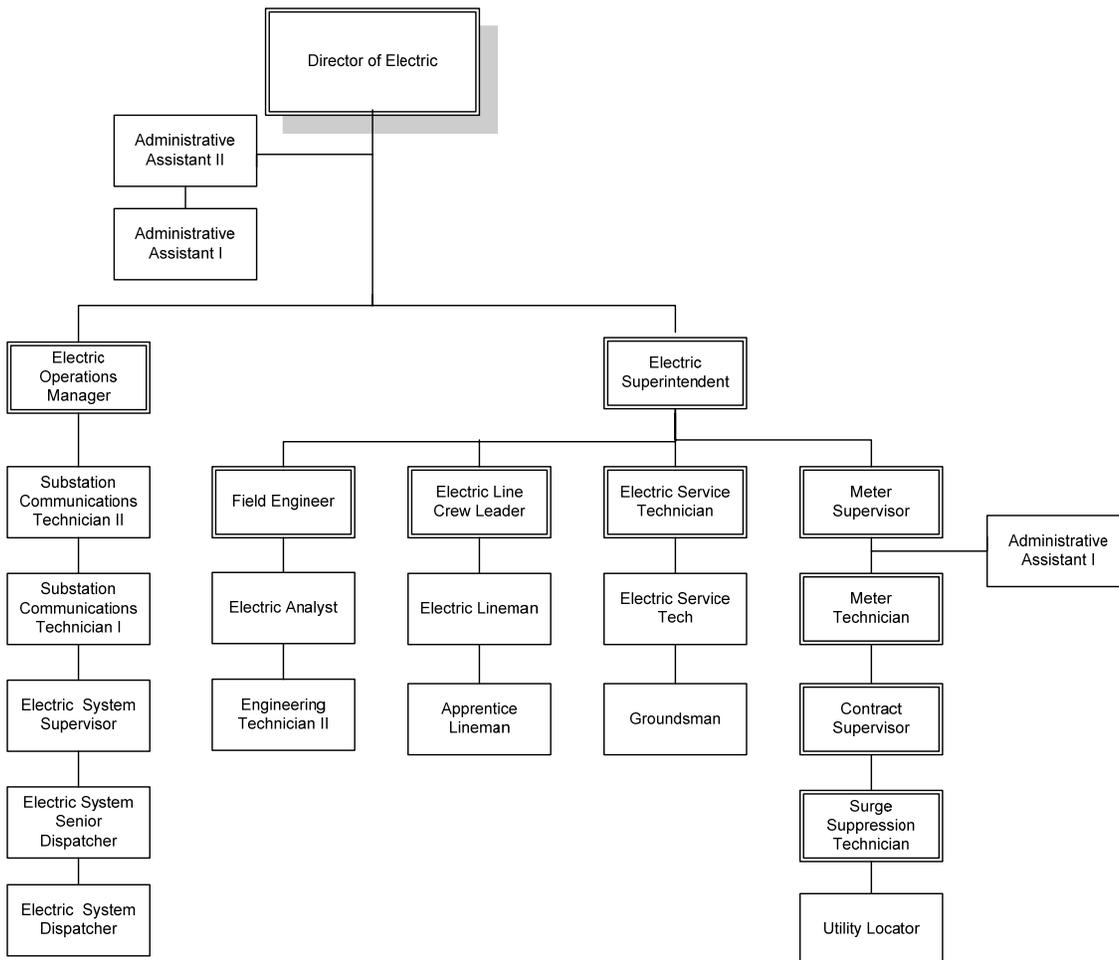
## Paul Kalv, Director of Electric

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



## Electric Department

## Organization

**Total Department Budget**

**\$ 75,953,133**

## Electric Department

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### 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 No. 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

## Electric Department

### Budget Summary - Operating Statement

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>OPERATING REVENUE</b>					
Charges For Services	60,196,916	60,076,812	30,196,902	63,902,848	74,888,133
Non Operating Revenue	491,128	785,464	519,256	625,894	505,000
<b>TOTAL OPERATING REVENUE</b>	<b>60,688,044</b>	<b>60,862,276</b>	<b>30,716,158</b>	<b>64,528,742</b>	<b>75,393,133</b>
<b>OPERATING APPROPRIATIONS</b>					
Generation	1,806,002	1,916,468	1,571,764	1,932,305	3,863,939
St. Lucie	757,987	787,147	398,165	814,723	881,108
Purchase Power	41,713,084	38,959,222	19,666,307	40,015,418	50,049,495
Administration	2,555,123	3,473,143	1,700,442	3,186,547	3,249,804
Distribution	2,992,687	3,692,663	1,684,766	5,224,624	5,123,889
Traffic Light Operations	77,297	78,287	0	0	0
Other Operating Expenses	4,625,619	4,950,184	2,318,129	4,249,649	4,298,067
<b>TOTAL APPROPRIATIONS</b>	<b>(54,527,799)</b>	<b>(53,857,114)</b>	<b>(27,339,573)</b>	<b>(55,423,266)</b>	<b>(67,466,302)</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>6,160,245</b>	<b>7,005,162</b>	<b>3,376,585</b>	<b>9,105,476</b>	<b>7,926,831</b>
Non-Operating Revenue	408,990	548,372	0	0	0
Non-Operating Appropriations	(245,229)	(624,566)	(1,140,922)	(1,274,545)	(2,820,164)
<b>NET OTHER INCOME</b>	<b>163,761</b>	<b>(76,194)</b>	<b>(1,140,922)</b>	<b>(1,274,545)</b>	<b>(2,820,164)</b>
<b>NET INCOME BEFORE TRANSFERS</b>	<b>6,324,006</b>	<b>6,928,968</b>	<b>2,235,663</b>	<b>7,830,931</b>	<b>5,106,667</b>
Transfers to other funds	(5,313,768)	(6,577,122)	(2,820,660)	(5,804,252)	(5,666,667)
<b>NET INCOME AFTER TRANSFERS</b>	<b>1,010,238</b>	<b>351,846</b>	<b>(584,997)</b>	<b>2,026,679</b>	<b>(560,000)</b>
Other Sources	748,793	223,532	263,116	525,000	560,000
Capital Projects	0	(3)	12,366	(2,551,680)	0
<b>NET OTHER SOURCES</b>	<b>748,793</b>	<b>223,529</b>	<b>275,482</b>	<b>(2,026,680)</b>	<b>560,000</b>
<b>UNAPPROPRIATED BALANCE</b>	<b>1,759,031</b>	<b>575,375</b>	<b>(309,515)</b>	<b>(1)</b>	<b>0</b>

**Electric  
Department**

**Revenue  
Detail**

**Revenue Detail**

ACCOUNT	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>041-0000</b>					
<b><u>CHARGES FOR SERVICES</u></b>					
33100 Federal Grant	0	5,922	0	0	0
33191 Emergency Management	2,580	0	0	0	0
33449 Joint Participation Agmt	0	542,450	0	0	0
33460 FDOT-Hwy 441	406,410	0	0	0	0
34311 Residential	27,493,538	27,542,314	13,301,245	29,139,570	35,218,705
34312 Commercial Non Demand	7,374,087	7,522,829	3,734,795	7,940,558	9,625,500
34313 Commercial Demand	21,855,387	21,481,239	11,215,222	23,308,023	25,841,140
34314 Public Lighting	510,623	623,382	344,770	568,498	695,363
34315 Public Authority (Fruitland Park)	153,636	167,224	88,693	166,077	182,443
34316 Municipal Non Demand	667,582	616,681	341,950	713,779	777,170
34317 Municipal Demand	1,112,635	1,184,679	669,387	1,248,787	1,576,419
<b>TOTAL CHARGES FOR SERVICES</b>	<b>59,576,478</b>	<b>59,686,720</b>	<b>29,696,062</b>	<b>63,085,292</b>	<b>73,916,740</b>
<b><u>OTHER OPERATING REVENUE</u></b>					
34905 Penalties	546,001	540,874	282,257	477,204	594,549
34910 Misc Operating Revenue	12,913	13,330	8,262	10,264	14,862
34915 Pole Rentals	100,953	101,894	78,781	80,088	100,000
34918 Misc Service Revenue	369,689	283,649	131,571	250,000	261,982
34919 Area Lights - Initial Fee	0	0	0	0	0
34990 Cash Over & Short	(128)	(1,283)	(31)	0	0
<b>TOTAL OTHER OPERATING REVENUE</b>	<b>1,029,428</b>	<b>938,464</b>	<b>500,840</b>	<b>817,556</b>	<b>971,393</b>
<b><u>NON OPERATING REVENUE</u></b>					
36101 Interest on Investments	142,304	389,517	182,363	547,384	275,000
36111 Misc Interest Income	17,421	18,182	6,584	0	10,000
36130 Gain/Loss Investments	(13,423)	64,951	34,192	0	0
36162 Bond Funds	0	1	221,637	0	0
36404 Recovery From Losses	85,126	99,023	12,156	0	60,000
36501 Sale of Surplus Materials	57,325	55,779	31,541	0	50,000
36925 Misc Jobbing Revenue	143,935	99,971	21,967	78,510	60,000
36990 Misc Non-Operating Revenue	58,440	58,040	8,816	0	50,000
<b>TOTAL NON OPERATING REVENUE</b>	<b>491,128</b>	<b>785,464</b>	<b>519,256</b>	<b>625,894</b>	<b>505,000</b>
<b><u>OTHER SOURCES</u></b>					
38401 Debt Proceeds	0	0	0	0	0
38950 Contributions - Cust/Dev	748,793	223,532	263,116	525,000	560,000
38962 Appropriated Renewal & Replacement	0	0	0	0	0
<b>TOTAL OTHER SOURCES</b>	<b>748,793</b>	<b>223,532</b>	<b>263,116</b>	<b>525,000</b>	<b>560,000</b>
<b>TOTAL RESOURCES</b>	<b>61,845,827</b>	<b>61,634,180</b>	<b>30,979,274</b>	<b>65,053,742</b>	<b>75,953,133</b>

## Division Summary of Appropriations

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>1011 GENERATION</b>					
Operating Expenses	1,806,002	1,916,468	1,571,764	1,932,305	3,863,939
<b>TOTAL GENERATION</b>	<b>1,806,002</b>	<b>1,916,468</b>	<b>1,571,764</b>	<b>1,932,305</b>	<b>3,863,939</b>
<b>1012 ST. LUCIE</b>					
Operating Expenses	757,987	787,147	398,165	814,723	881,108
<b>TOTAL ST. LUCIE</b>	<b>757,987</b>	<b>787,147</b>	<b>398,165</b>	<b>814,723</b>	<b>881,108</b>
<b>1013 PURCHASE POWER</b>					
Operating Expenses	41,713,084	38,959,222	19,666,307	40,015,418	50,049,495
<b>TOTAL PURCHASE POWER</b>	<b>41,713,084</b>	<b>38,959,222</b>	<b>19,666,307</b>	<b>40,015,418</b>	<b>50,049,495</b>
<b>1021 ADMINISTRATION</b>					
Personal Services	52,798	194,236	88,201	216,993	214,376
Operating Expenses	2,502,325	3,278,907	1,612,241	2,969,554	3,035,428
<b>TOTAL ADMINISTRATION</b>	<b>2,555,123</b>	<b>3,473,143</b>	<b>1,700,442</b>	<b>3,186,547</b>	<b>3,249,804</b>
<b>1045 JOBBING</b>					
Personal Services	37,630	65,695	37,427	68,570	68,370
Operating Expenses	102,049	118,952	42,749	99,100	36,200
<b>TOTAL JOBBING</b>	<b>139,679</b>	<b>184,647</b>	<b>80,176</b>	<b>167,670</b>	<b>104,570</b>
<b>1062 DISTRIBUTION</b>					
Personal Services	2,078,134	2,500,635	1,064,587	3,045,174	3,139,313
Operating Expenses	914,553	1,192,028	620,179	2,179,450	1,984,576
<b>TOTAL DISTRIBUTION</b>	<b>2,992,687</b>	<b>3,692,663</b>	<b>1,684,766</b>	<b>5,224,624</b>	<b>5,123,889</b>
<b>1083 TRAFFIC LIGHT</b>					
Personal Services	0	0	0	0	0
Operating Expenses	77,297	78,287	0	0	0
<b>TOTAL TRAFFIC LIGHT</b>	<b>77,297</b>	<b>78,287</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>1088 OTHER</b>					
Operating Expenses	4,219,970	4,543,104	2,047,310	4,065,860	3,845,860
Debt Service	79,270	386,287	1,110,377	1,179,381	2,741,422
Other Uses	5,745,697	7,037,834	3,041,848	5,915,535	6,093,046
<b>TOTAL OTHER</b>	<b>10,044,937</b>	<b>11,967,225</b>	<b>6,199,535</b>	<b>11,160,776</b>	<b>12,680,328</b>
<b>1099 CAPITAL PROJECTS</b>					
Personal Services	1,056,997	778,282	429,856	335,032	0
Operating Expenses	1,354,697	1,096,888	411,957	161,078	0
Capital Outlay	4,168,057	1,713,228	1,070,357	2,055,570	0
Debt Service	761,709	561,705	0	0	0
Other Uses	(7,341,460)	(4,150,100)	(1,924,536)	0	0
<b>TOTAL CAPITAL PROJECTS</b>	<b>0</b>	<b>3</b>	<b>(12,366)</b>	<b>2,551,680</b>	<b>0</b>
<b>GRAND TOTAL</b>					
Personal Services	3,225,559	3,538,848	1,620,071	3,665,769	3,422,059
Operating Expenses	53,447,964	51,971,003	26,370,672	52,237,488	63,696,606
Capital Outlay	4,168,057	1,713,228	1,070,357	2,055,570	0
Debt Service	840,979	947,992	1,110,377	1,179,381	2,741,422
Other Uses	(1,595,763)	2,887,734	1,117,312	5,915,535	6,093,046
<b>TOTAL APPROPRIATIONS</b>	<b>60,086,796</b>	<b>61,058,805</b>	<b>31,288,789</b>	<b>65,053,743</b>	<b>75,953,133</b>

## Electric Department

### Division Summary of Appropriations

**Electric  
Department**

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**Generation  
Division**

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**Appropriations  
Detail**

**Appropriations Detail**

**Account # 041-1011-531**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b>OPERATING EXPENSES</b>					
3452 CR #3 Operations	774,256	960,172	550,485	654,735	1,529,633
3453 CR #3 Maintenance	800,370	680,248	869,770	1,042,647	2,107,431
3454 CR #3 Power Generation	231,376	276,048	151,509	234,923	226,875
<b>TOTAL OPERATING EXPENSES</b>	<b>1,806,002</b>	<b>1,916,468</b>	<b>1,571,764</b>	<b>1,932,305</b>	<b>3,863,939</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,806,002</b>	<b>1,916,468</b>	<b>1,571,764</b>	<b>1,932,305</b>	<b>3,863,939</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	1,932,305	3,863,939	1,931,634	99.97%
<b>TOTALS</b>	<b>1,932,305</b>	<b>3,863,939</b>	<b>1,931,634</b>	<b>99.97%</b>

### Significant Budget Changes:

Operating expenses reflect the projected increase in fuel related costs.

**Electric  
Department**

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**Generation  
Division**

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**Appropriations  
Summary**

**Electric  
Department**

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**St. Lucie  
Division**

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**Appropriations  
Detail**

**Appropriations Detail**

**Account # 041-1012-531**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>OPERATING EXPENSES</u></b>					
3451 St. Lucie	757,987	787,147	398,165	814,723	881,108
<b>TOTAL OPERATING EXPENSES</b>	<b>757,987</b>	<b>787,147</b>	<b>398,165</b>	<b>814,723</b>	<b>881,108</b>
<b>TOTAL APPROPRIATIONS</b>	<b>757,987</b>	<b>787,147</b>	<b>398,165</b>	<b>814,723</b>	<b>881,108</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	814,723	881,108	66,385	8.15%
<b>TOTALS</b>	<b>814,723</b>	<b>881,108</b>	<b>66,385</b>	<b>8.15%</b>

**Electric  
Department**

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**St. Lucie  
Division**

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**Appropriations  
Summary**

**Electric  
Department**

**Power Supply  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 041-1013-531**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b>OPERATING EXPENSES</b>					
3441 Purchase Power- Customer	44,400	44,400	22,200	39,687	44,400
3442 Power Purchase- Demand	11,926,994	11,455,167	6,197,693	12,873,046	15,584,325
3443 Purchase Power- Energy	26,595,059	24,935,479	12,037,684	25,511,237	31,914,999
3444 Purchase Power- Transmission	1,937,984	1,867,848	766,216	1,591,448	2,505,771
3445 Purchase Power- True up	1,208,647	1,337,986	642,514	0	0
3446 FMPA Working Capital	0	(681,658)	0	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>41,713,084</b>	<b>38,959,222</b>	<b>19,666,307</b>	<b>40,015,418</b>	<b>50,049,495</b>
<b>TOTAL APPROPRIATIONS</b>	<b>41,713,084</b>	<b>38,959,222</b>	<b>19,666,307</b>	<b>40,015,418</b>	<b>50,049,495</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	40,015,418	50,049,495	10,034,077	25.08%
<b>TOTALS</b>	<b>40,015,418</b>	<b>50,049,495</b>	<b>10,034,077</b>	<b>25.08%</b>

### Significant Budget Changes:

Operating expenses reflect the projected increase in fuel related costs.

**Electric  
Department**

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**Power Supply  
Division**

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**Appropriations  
Summary**

# Electric Department

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# Administration Division

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## Values & Goals

### Values & Goals

**Value:** Excellence in All We Do

**Goals:**

- ◆ Ensure electric service excellence by constant improvement in reliability, productivity, and efficiency to satisfy the needs of our customers

**Value:** Open, Accessible Government

**Goal:**

- ◆ Participate in the creation of an annual City utility report

**Value:** Fiscal Responsibility

**Goals:**

- ◆ Seek the most economical and stable power contracts through Florida Municipal Power Agency (FMPA), our power supplier, and seek to maintain wholesale power costs below 0.0860 per kilowatt hour
- ◆ Lower administrative costs to off-set high energy costs when possible

**Value:** Professionalism

**Goals:**

- ◆ Ensure routine inspections of employee performance of safety practices
- ◆ Perform regular review of safety certification of each employee to maintain OSHA incident rate of one

**Major Accomplishments:**

- Implemented the Skill-Based Pay Program

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
OSHA incident rate	5	2	1
Hours working without lost time accident	0	1,440	2,080

## Personnel Schedule

Classification	2008	Change	2009	Amount
Director of Electric	1.00	0.00	1.00	100,865
Administrative Assistant II	1.00	0.00	1.00	41,151
Administrative Assistant I	1.00	0.00	1.00	29,951
<b>Total</b>	<b>3.00</b>	<b>0.00</b>	<b>3.00</b>	<b>171,967</b>

**Electric  
Department**

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**Administration  
Division**

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**Personnel  
Schedule**

# Electric Department

## Administration Division

## Appropriations Detail

### Appropriations Detail

Account # 041-1021-531

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	52,241	173,582	83,607	172,522	171,967
1310 Temporary Labor	0	0	0	0	0
1410 Overtime	699	297	37	1,000	500
15xx Bonuses/Incentives	313	375	375	1,375	0
2110 FICA	3,790	12,757	6,100	10,328	10,043
221x Retirement	7,711	8,070	3,868	8,351	7,171
23xx Insurance	14,971	19,024	8,871	19,076	21,073
2410 Workers' Compensation	602	586	227	461	413
26xx Other Payroll Benefits	10,186	12,703	5,661	12,665	6,269
2999 Allocated Labor Expense	(37,715)	(33,158)	(20,545)	(8,785)	(3,060)
<b>TOTAL PERSONAL SERVICES</b>	<b>52,798</b>	<b>194,236</b>	<b>88,201</b>	<b>216,993</b>	<b>214,376</b>
<b>OPERATING EXPENSES</b>					
311x Professional Services	747	1,386	37,394	30,200	102,000
4010 Travel	10,900	2,797	1,120	4,272	3,000
41xx Communication	18,291	18,666	7,839	18,000	18,800
421x Postage	1,617	1,152	936	2,400	1,500
4310 Utilities	120,582	138,060	70,144	126,612	140,000
4510 Insurance	106,129	115,636	108,711	217,423	158,507
46xx Repairs & Maintenance- Equipment	7,576	4,757	2,107	7,480	4,383
4710 Printing & Binding	1,208	310	0	1,100	500
4810 Promotional Activities	2,657	3,107	2,310	10,000	0
4911 Advertising	26,126	219,489	1,910	0	1,500
4920 Other Current Charges	1,800	7,483	243	1,560	1,560
4945 Injury/Damage to Others	3,096	3,029	905	5,000	0
4961 General Administrative	490,904	999,467	421,145	842,289	721,090
4970 Regulatory Assessment	8,335	9,604	5,360	0	0
4980 Taxes	1,457,250	1,458,544	782,209	1,383,685	1,535,769
4982 Franchise Fees	257,771	279,060	150,069	270,443	299,687
5110 Office Supplies	6,954	8,875	0	0	0
5180 Minor Furniture/Equipment	1,275	1,066	358	1,560	500
5210 Operating Supplies	180	3,341	4,081	6,900	7,500
5299 Allocated Material Expense	(58,962)	(34,683)	(19,747)	0	(1,568)
5410 Publications & Memberships	33,680	35,411	34,469	38,100	38,100
5440 Education	(496)	0	0	0	0
5450 Training	4,705	2,350	678	2,530	2,600
<b>TOTAL OPERATING EXPENSES</b>	<b>2,502,325</b>	<b>3,278,907</b>	<b>1,612,241</b>	<b>2,969,554</b>	<b>3,035,428</b>
<b>TOTAL APPROPRIATIONS</b>	<b>2,555,123</b>	<b>3,473,143</b>	<b>1,700,442</b>	<b>3,186,547</b>	<b>3,249,804</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	216,993	214,376	(2,617)	-1.21%
Operating Expenses	2,969,554	3,035,428	65,874	2.22%
<b>TOTALS</b>	<b>3,186,547</b>	<b>3,249,804</b>	<b>63,257</b>	<b>1.99%</b>

**Electric  
Department**

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**Administration  
Division**

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**Appropriations  
Summary**

## Electric Department

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## Jobbing Division

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## Values & Goals

### 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

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Banner jobs	25	16	0
Recreation light jobs	5	5	5
Tree trimming jobs	385	385	385
Christmas decorations (man hours)	475	475	475
Lights of Lake (man hours)	50	50	50
Miscellaneous jobs	0	0	0

## Appropriations Detail

## Account # 041-1045-531

## Electric Department

## Jobbing Division

## Appropriations Detail & Summary

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
1210 Regular Salaries & Wages	19,318	44,009	25,810	43,700	45,000
1410 Overtime	6,292	1,324	0	1,500	0
2110 FICA	1,890	3,350	1,910	3,500	3,500
221x Retirement	2,318	5,281	3,097	4,750	4,750
23xx Insurance	3,334	4,963	2,898	7,490	7,490
2410 Workers' Compensation	467	701	276	1,630	1,630
26xx Other Payroll Benefits	31	96	13	0	0
2999 Allocated Labor Expense	3,980	5,971	3,423	6,000	6,000
<b>TOTAL PERSONAL SERVICES</b>	<b>37,630</b>	<b>65,695</b>	<b>37,427</b>	<b>68,570</b>	<b>68,370</b>
<b>OPERATING EXPENSES</b>					
3410 Contract Services	75	0	0	0	0
4499 Allocated Equip Rental	22,054	25,104	15,115	19,000	30,000
462x Repairs & Maintenance-Non Bldg	3,275	3,661	4,162	1,500	3,000
5210 Operating Supplies	74,092	86,517	22,546	75,400	0
5299 Allocated Material Expense	2,553	3,670	926	3,200	3,200
<b>TOTAL OPERATING EXPENSES</b>	<b>102,049</b>	<b>118,952</b>	<b>42,749</b>	<b>99,100</b>	<b>36,200</b>
<b>TOTAL APPROPRIATIONS</b>	<b>139,679</b>	<b>184,647</b>	<b>80,176</b>	<b>167,670</b>	<b>104,570</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	68,570	68,370	(200)	-0.29%
Operating Expenses	99,100	36,200	(62,900)	-63.47%
<b>TOTALS</b>	<b>167,670</b>	<b>104,570</b>	<b>(63,100)</b>	<b>-37.63%</b>

## Electric Department

## Distribution Division

## Values & Goals

### Values & Goals

**Value:** Excellence in All We Do

**Goals:**

- ◆ Replace all small copper conductors (#6, #4, and #2) within 15 years to reduce outages
- ◆ Replace deteriorating underground primary conductor cable to improve system reliability
- ◆ Conduct a system-wide inspection on all wood poles in a three year time frame to meet the new PSC standards of testing all poles on an eight year cycle
- ◆ Change out substation transformer number 1 at airport substation
- ◆ Paint existing substation equipment to prevent rust damage
- ◆ Implement the coordination study on all feeders over the next five years
- ◆ Install more capacitor bank controls; relocate, upgrade and install motor operated switches
- ◆ Design the system to meet single contingency failure in serving electric load for one and five years
- ◆ Increase the installation of surge suppressor units in the field
- ◆ Keep the outage rate below 60 minutes per customer

**Value:** Fiscal Responsibility

**Goals:**

- ◆ Perform load growth, financial, workload planning, and monitor load forecasts

**Vision:** A Caring Organization

**Goal:**

- ◆ Provide decorative street lighting in the area of Highway 441 widening project from Perkins to Griffin Road

**Major Accomplishments:**

- Installed power to several new subdivisions and apartment complexes
- Reconductored from Saxton Road to just past Singletary Park
- Completed undergrounding from Radio Road to Lakes Boulevard
- Replaced six feeder breakers at two substations and upgraded to Micro Processor controls
- Reconductored and relocated overhead feeder—per FDOT—at Singletary Park

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Rental lights installed	175	150	125
Surge suppressors installed	150	250	275
Outage rate per customer in minutes	55	50	60
Meters changed out	1,250	1,000	1,200
CT/VT installations tested	35	35	35
Transformers changed out	600	1,300	1350
Overhead conductor replaced (feet)	12,500	2,400	5,000
Underground primary conductor replaced	50,000	2,500	1,500
Decayed and overloaded poles replaced	130	150	175
Residential meters tested	3,000	3,200	3,500

## Personnel Schedule

Classification	2008	Change	2009	Amount
Administrative Assistant I	1.00	0.00	1.00	33,559
Apprentice Lineman	7.00	0.00	7.00	263,838
Contract Supervisor	1.00	(1.00)	0.00	0
Electric Analyst	1.00	0.00	1.00	51,934
Electric Line Crew Leader	5.00	0.00	5.00	336,905
Electric Lineman	8.00	0.00	8.00	419,813
Electric Operations Mgr.	1.00	0.00	1.00	82,949
Electric Service Technician	1.00	0.00	1.00	68,203
Electric Superintendent	1.00	0.00	1.00	62,154
Electric System Disp. Supervisor	1.00	0.00	1.00	65,617
Electric System Sr. Dispatcher	0.00	4.00	4.00	221,169
Electric System Dispatcher	7.00	(4.00)	3.00	128,731
Engineering Tech II	1.00	0.00	1.00	36,166
Field Engineer	4.00	(1.00)	3.00	168,651
Groundsman	2.00	0.00	2.00	56,252
Meter Supervisor	1.00	0.00	1.00	53,165
Meter Technician	2.00	0.00	2.00	77,422
Substation Comm. Tech I	1.00	0.00	1.00	41,693
Substation Comm. Tech II	2.00	0.00	2.00	102,867
Surge Suppress Technician	1.00	0.00	1.00	35,353
Utility Locator	1.00	0.00	1.00	31,165
Standby				11,110
Time charged directly to Jobbing Division				(45,000)
<b>Total</b>	<b>49.00</b>	<b>(2.00)</b>	<b>47.00</b>	<b>2,303,716</b>

## Electric Department

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## Distribution Division

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## Personnel Schedule

**Electric  
Department**

**Distribution  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 041-1062-531**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	1,653,070	1,866,635	818,203	2,251,971	2,303,716
1310 Temporary Labor	0	0	0	13,874	0
1410 Overtime	177,820	126,379	41,215	182,500	148,000
15xx Bonuses/Incentives	5,625	7,702	7,000	9,875	0
2110 FICA	135,664	146,747	63,555	160,166	164,794
221x Retirement	181,951	211,899	97,005	272,361	230,996
23xx Insurance	206,753	229,540	103,165	279,699	271,133
2410 Workers' Compensation	25,208	23,970	7,424	16,001	21,085
26xx Other Payroll Benefits	2,079	3,662	2,398	4,555	2,529
2970 1st Installs	(273,800)	(84,041)	(55,639)	(137,388)	0
2999 Allocated Labor Expense	(36,236)	(31,858)	(19,739)	(8,440)	(2,940)
<b>TOTAL PERSONAL SERVICES</b>	<b>2,078,134</b>	<b>2,500,635</b>	<b>1,064,587</b>	<b>3,045,174</b>	<b>3,139,313</b>
<b>OPERATING EXPENSES</b>					
31xx Professional Services	64,351	20,357	6,790	325,000	175,000
3410 Contract Services	889	1,632	0	1,800	1,800
4010 Travel	15,466	7,781	3,441	29,516	14,300
41xx Communication	12,016	13,043	4,227	15,400	15,600
4210 Postage	42	75	110	720	700
4310 Utilities	85	87	44	105	105
4410 Rentals	1,047	1,437	0	1,271	1,271
4415 Internal Fleet Lease	329,300	316,283	168,311	341,463	406,207
4499 Allocated Equip Rental	(544,009)	(397,595)	(227,814)	(38,750)	(95,501)
4510 Insurance	15,382	18,800	9,426	18,853	15,903
461x Repairs & Maintenance- Vehicles	201,376	207,889	103,927	261,940	242,210
4620 Repairs & Maintenance- Buildings	4,360	4,595	1,441	6,740	6,900
4625 Repairs & Maintenance-Non Bldg	436,305	546,821	333,716	577,000	523,400
46xx Repairs & Maintenance- Equipment	26,975	21,074	31,125	42,500	38,932
4633 Computer Contracts	0	12,677	0	0	0
4710 Printing & Binding	88	116	0	1,040	0
4810 Promotional Activities	0	0	0	500	500
49xx Other Current Charges	(50,450)	(12,987)	3,265	10,000	30,620
5110 Office Supplies	3,705	517	0	0	0
5180 Minor Furniture/Equipment	21,775	20,127	8,378	60,880	57,125
5210 Operating Supplies	356,609	321,776	148,224	367,144	368,066
5215 Uniforms	14,891	21,792	6,658	35,500	40,000
5230 Fuel Purchase	52,548	69,486	34,611	60,000	75,000
5299 Allocated Material Expense	(61,301)	(36,099)	(20,553)	0	(1,632)
5350 Taxable Material	9	741	0	0	0
5410 Publications & Membership	0	225	0	0	0
5440 Education	250	2,877	562	2,000	0
5450 Training	57,594	41,804	23,135	74,290	68,070
5999 Material - 1st Installs	(44,750)	(13,303)	(18,845)	(15,462)	0
<b>TOTAL OPERATING EXPENSES</b>	<b>914,553</b>	<b>1,192,028</b>	<b>620,179</b>	<b>2,179,450</b>	<b>1,984,576</b>
<b>TOTAL APPROPRIATIONS</b>	<b>2,992,687</b>	<b>3,692,663</b>	<b>1,684,766</b>	<b>5,224,624</b>	<b>5,123,889</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	3,045,174	3,139,313	94,139	3.09%
Operating Expenses	2,179,450	1,984,576	(194,874)	-8.94%
<b>TOTALS</b>	<b>5,224,624</b>	<b>5,123,889</b>	<b>(100,735)</b>	<b>-1.93%</b>

### Significant Budget Changes:

The decrease in the operating expense category is mainly attributable to professional services.

**Electric  
Department**

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**Distribution  
Division**

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**Appropriations  
Summary**

## Electric Department

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## Traffic Light Operations Division

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## Values & Goals

### Values & Goals

**Value:** Excellence in All We Do

**Goals:**

- ◆ Replace obsolete traffic signal equipment
- ◆ Provide back-up power for major intersections
- ◆ Provide fiber optic connections for future television monitoring and computer synchronized lighting patterns for optimal traffic flow

**Major Accomplishment:**

- Continued a program of converting incandescent traffic signal bulbs with LED bulbs to lower both operating and maintenance costs

**Performance Measures:**

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

## Appropriations Detail

Account # 041-1083-531

Electric  
Department

Traffic Light  
Operations  
Division

Appropriations  
Detail &  
Summary

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
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
<b>TOTAL PERSONAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OPERATING EXPENSES</b>					
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	9,544	0	0	0	0
4625 Repairs & Maintenance- Non-Build	67,203	63,576	0	0	0
46xx Repairs & Maintenance- Equipment	550	14,711	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
<b>TOTAL OPERATING EXPENSES</b>	<b>77,297</b>	<b>78,287</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPROPRIATIONS</b>	<b>77,297</b>	<b>78,287</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	0	0	0.00%
Operating Expenses	0	0	0	0.00%
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

### Significant Budget Changes:

Traffic Light Operations will now be budgeted in Public Works.

# Electric Department

## Other

## Appropriations Detail

### Appropriations Detail

### Account # 041-1088-5xx

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>OPERATING EXPENSES</b>					
4950 Uncollectible Accounts	156,923	(7,549)	50,644	101,289	75,000
4962 Customer Accounts	2,005,702	2,289,227	856,494	1,712,987	1,414,759
4963 Meter Reading	146,081	154,273	75,792	151,584	156,101
5910 Depreciation Expense	1,911,264	2,107,153	1,064,380	2,100,000	2,200,000
<b>TOTAL OPERATING EXPENSES</b>	<b>4,219,970</b>	<b>4,543,104</b>	<b>2,047,310</b>	<b>4,065,860</b>	<b>3,845,860</b>
<b>DEBT SERVICE</b>					
7110 Principal-Long Term Debt	0	0	0	330,000	620,000
7210 Interest-Long Term Debt	0	305,586	1,002,747	770,875	1,995,594
7211 Interest FMPA Loan	1,096	0	0	2,000	0
7311 Fees	0	799	12,607	0	2,000
732x Amortize Debt Discount/Premium	8,128	6,616	(3,798)	8,034	26,013
7330 Amortize Debt Issue Cost	22,262	26,140	52,355	22,007	52,072
7340 Amortize Deferred Charges	47,784	47,146	46,466	46,465	45,743
<b>TOTAL DEBT SERVICE</b>	<b>79,270</b>	<b>386,287</b>	<b>1,110,377</b>	<b>1,179,381</b>	<b>2,741,422</b>
<b>OTHER USES</b>					
9101 Transfer to General Fund	4,264,644	5,551,329	2,330,667	4,661,334	4,578,315
9102 Surcharge Transfer	991,928	1,025,793	489,993	1,142,918	1,088,352
9131 Transfer to Capital Projects	57,196	0	0	0	0
9960 Interest-Customer Deposit	105,550	134,333	57,999	6,000	100,000
9980 CR #3 Decommission Trust	326,379	326,379	163,189	105,283	326,379
<b>TOTAL OTHER USES</b>	<b>5,745,697</b>	<b>7,037,834</b>	<b>3,041,848</b>	<b>5,915,535</b>	<b>6,093,046</b>
<b>TOTAL APPROPRIATIONS</b>	<b>10,044,937</b>	<b>11,967,225</b>	<b>6,199,535</b>	<b>11,160,776</b>	<b>12,680,328</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	4,065,860	3,845,860	(220,000)	-5.41%
Debt Services	1,179,381	2,741,422	1,562,041	132.45%
Other Uses	5,915,535	6,093,046	177,511	3.00%
<b>TOTALS</b>	<b>11,160,776</b>	<b>12,680,328</b>	<b>1,519,552</b>	<b>13.62%</b>

### Significant Budget Changes:

The decrease in operating expenses is mainly attributable to the allocation for customer accounts.

The increase in the debt service category is related to the 2007 bond issue.

**Electric  
Department**

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**Other**

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**Appropriations  
Summary**

# Electric Department

## Capital Projects

## Appropriations Detail

### Appropriations Detail

Account # 041-1099-531

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
1210 Regular Salaries & Wages	519,402	470,086	252,806	130,450	0
1410 Overtime	10,616	5,570	3,352	0	0
2110 FICA	38,858	34,881	18,933	9,983	0
221x Retirement	62,233	56,417	30,339	13,698	0
23xx Insurance	70,904	56,630	29,104	21,592	0
2410 Workers' Compensation	10,126	7,408	2,706	4,696	0
26xx Other Payroll Benefits	1,086	755	116	0	0
2970 1st Installs	273,800	87,489	55,639	137,388	0
2999 Allocated Labor Expense	69,972	59,046	36,861	17,225	0
<b>TOTAL PERSONAL SERVICES</b>	<b>1,056,997</b>	<b>778,282</b>	<b>429,856</b>	<b>335,032</b>	<b>0</b>
<b>OPERATING EXPENSES</b>					
31xx Professional Services	12,888	77,285	12,212	0	0
4410 Rentals	0	122	0	0	0
4499 Allocated Equip Rental	521,955	372,491	212,699	38,750	0
49xx Advertising	0	32	0	0	0
5210 Operating Supplies	657,357	569,991	128,827	106,866	0
5299 Allocated Material Expense	117,747	67,112	39,374	0	0
5999 Material - 1st Installs	44,750	9,855	18,845	15,462	0
<b>TOTAL OPERATING EXPENSES</b>	<b>1,354,697</b>	<b>1,096,888</b>	<b>411,957</b>	<b>161,078</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>					
6110 Land	137,135	(13,758)	0	0	0
6210 Buildings	1,915	0	0	0	0
6310 Improvements Other Than Bldgs	1,509,848	519,147	173,252	336,941	0
6410 Machinery & Equipment	247,215	124,794	38,079	248,000	0
6460 Taxable Material & Supply	2,124,715	1,012,446	803,406	1,374,420	0
647x Use Tax	147,229	70,599	55,620	96,209	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>4,168,057</b>	<b>1,713,228</b>	<b>1,070,357</b>	<b>2,055,570</b>	<b>0</b>
<b>DEBT SERVICE</b>					
7210 Interest-Long Term Debt	761,709	561,705	0	0	0
<b>TOTAL DEBT SERVICE</b>	<b>761,709</b>	<b>561,705</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER USES</b>					
9999 WIP Contra	(7,341,460)	(4,150,100)	(1,924,536)	0	0
<b>TOTAL OTHER USES</b>	<b>(7,341,460)</b>	<b>(4,150,100)</b>	<b>(1,924,536)</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>3</b>	<b>(12,366)</b>	<b>2,551,680</b>	<b>0</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	335,032	0	(335,032)	-100.00%
Operating Expenses	161,078	0	(161,078)	-100.00%
Capital Outlay	2,055,570	0	(2,055,570)	-100.00%
Debt Service	0	0	0	0.00%
Other Uses	0	0	0	0.00%
<b>TOTALS</b>	<b>2,551,680</b>	<b>0</b>	<b>(2,551,680)</b>	<b>-100.00%</b>

### Significant Budget Changes:

All capital projects for the fiscal year 2008-09 budget will be funded through the 2007 bond issue.

**Electric  
Department**

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**Capital  
Projects**

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**Appropriations  
Summary**



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## Jack Rogers, Director of Gas

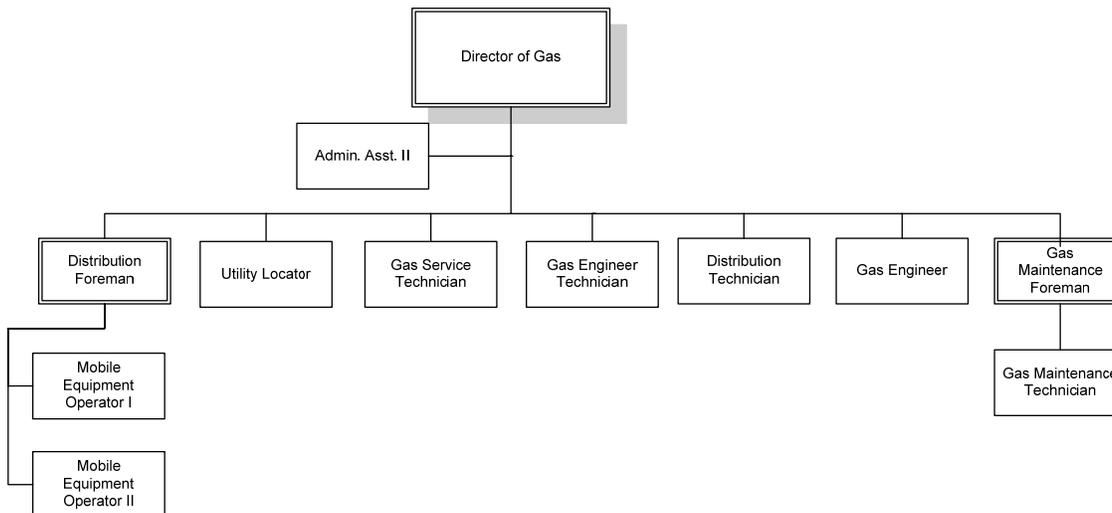
The Gas Department provides a safe, high quality product and professional service at a low cost. Monitoring gas pressure and responding to gas leaks are an important part of the day-to-day routine.

### 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**

**\$ 11,282,790**

## Gas Department

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### Gas System Description

#### Gas System Description

The natural gas system is composed of 236 miles of steel gas mains and 11,500 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 to the south.

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

## Gas Department

### Budget Summary- Operating Statement

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>OPERATING REVENUE</b>					
Charges For Services	10,323,663	8,575,333	5,189,732	10,712,284	10,341,871
Other Operating Revenue	77,538	127,241	96,356	61,735	132,414
<b>TOTAL OPERATING REVENUE</b>	<b>10,401,201</b>	<b>8,702,574</b>	<b>5,286,088</b>	<b>10,774,019</b>	<b>10,474,285</b>
<b>OPERATING APPROPRIATIONS</b>					
Gas Purchases	6,510,502	4,336,442	2,694,745	5,536,125	5,808,010
Administration	1,052,434	1,185,146	490,557	1,056,644	952,668
Distribution	807,801	807,005	448,780	887,294	935,893
Other Operating Expenses	882,119	882,482	583,121	1,061,189	1,227,007
<b>TOTAL APPROPRIATIONS</b>	<b>(9,252,856)</b>	<b>(7,211,075)</b>	<b>(4,217,203)</b>	<b>(8,541,252)</b>	<b>(8,923,578)</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>1,148,345</b>	<b>1,491,499</b>	<b>1,068,885</b>	<b>2,232,767</b>	<b>1,550,707</b>
Non-Operating Revenue	0	0	0	0	0
Non-Operating Appropriations	(6,587)	(9,164)	(3,826)	0	0
<b>NET OTHER INCOME</b>	<b>(6,587)</b>	<b>(9,164)</b>	<b>(3,826)</b>	<b>0</b>	<b>0</b>
<b>NET INCOME BEFORE TRANSFERS</b>	<b>1,141,758</b>	<b>1,482,335</b>	<b>1,065,059</b>	<b>2,232,767</b>	<b>1,550,707</b>
Transfers to other funds	(819,789)	(851,318)	(454,143)	(913,619)	(857,211)
<b>NET INCOME AFTER TRANSFERS</b>	<b>321,969</b>	<b>631,017</b>	<b>610,916</b>	<b>1,319,148</b>	<b>693,496</b>
Other Sources	0	0	80,418	1,440,097	808,505
Capital Projects	1	(1)	(137,133)	(1,833,123)	(1,154,505)
<b>NET OTHER SOURCES</b>	<b>1</b>	<b>(1)</b>	<b>(56,715)</b>	<b>(393,026)</b>	<b>(346,000)</b>
<b>UNAPPROPRIATED BALANCE</b>	<b>321,970</b>	<b>631,016</b>	<b>554,201</b>	<b>926,122</b>	<b>347,496</b>

# Gas Department

## Revenue Detail

### Revenue Detail

ACCOUNT	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>042-0000</b>					
<b><u>CHARGES FOR SERVICES</u></b>					
34320 Compressed Natural Gas	38	0	0	0	0
34321 Residential	4,129,157	3,470,188	2,059,724	4,291,095	4,252,887
34322 Residential Heat Only	203,623	146,004	86,308	208,289	180,718
34323 Small Commercial	4,885,404	4,108,390	2,223,957	4,997,841	5,161,625
34324 Commercial Heat Only	38,787	34,463	25,087	40,924	41,378
34325 Large Commercial	222,903	221,096	103,840	324,414	41,727
34326 Large Interruptible	611,304	406,535	584,900	615,394	483,086
34327 Public Authority	0	0	0	0	0
34328 Municipal	48,878	44,888	31,036	50,758	55,450
<b>TOTAL CHARGES FOR SERVICES</b>	<b>10,140,094</b>	<b>8,431,564</b>	<b>5,114,852</b>	<b>10,528,715</b>	<b>10,216,871</b>
<b><u>OTHER OPERATING REVENUE</u></b>					
34905 Penalties	60,841	45,610	24,325	0	40,000
34918 Misc Service Revenue	122,728	98,159	50,555	183,569	85,000
<b>TOTAL OTHER OPERATING REVENUE</b>	<b>183,569</b>	<b>143,769</b>	<b>74,880</b>	<b>183,569</b>	<b>125,000</b>
<b><u>NON OPERATING REVENUE</u></b>					
33191 Emergency Management	0	0	0	0	0
36101 Interest Income	62,312	84,716	37,571	61,735	80,000
36130 Gain/Loss Investments	3,893	6,895	4,921	0	0
36162 Bond Fund	0	13,377	50,198	0	0
36609 Contributions/Donations	0	60	40	0	0
36925 Misc Jobbing Revenue	10,353	21,966	3,504	0	52,414
36990 Misc Non-Op Revenue	980	227	122	0	0
<b>TOTAL NON OPERATING</b>	<b>77,538</b>	<b>127,241</b>	<b>96,356</b>	<b>61,735</b>	<b>132,414</b>
<b><u>OTHER SOURCES</u></b>					
38144 Transfer from Wastewater	0	0	0	0	100,000
38401 Debt Proceeds	0	0	0	0	0
38893 Appropriated Retained Earnings	0	0	0	0	0
38950 Contributions- Cust/Dev	0	0	80,418	1,440,097	708,505
38962 Appropriated Renewal & Replacement	0	0	0	0	0
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>80,418</b>	<b>1,440,097</b>	<b>808,505</b>
<b>TOTAL RESOURCES</b>	<b>10,401,201</b>	<b>8,702,574</b>	<b>5,366,506</b>	<b>12,214,116</b>	<b>11,282,790</b>

## Division Summary of Appropriations

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>2013 GAS PURCHASES</b>					
Operating Expenses	6,510,502	4,336,442	2,694,745	5,536,125	5,808,010
<b>TOTAL GAS PURCHASES</b>	<b>6,510,502</b>	<b>4,336,442</b>	<b>2,694,745</b>	<b>5,536,125</b>	<b>5,808,010</b>
<b>2021 ADMINISTRATION</b>					
Personal Services	170,934	156,808	87,335	134,428	138,402
Operating Expenses	881,500	1,028,338	403,222	922,216	814,266
<b>TOTAL ADMINISTRATION</b>	<b>1,052,434</b>	<b>1,185,146</b>	<b>490,557</b>	<b>1,056,644</b>	<b>952,668</b>
<b>2081 DISTRIBUTION</b>					
Personal Services	603,656	622,973	339,652	618,983	500,245
Operating Expenses	204,145	184,032	109,128	268,311	435,648
<b>TOTAL DISTRIBUTION</b>	<b>807,801</b>	<b>807,005</b>	<b>448,780</b>	<b>887,294</b>	<b>935,893</b>
<b>2088 OTHER</b>					
Operating Expenses	869,406	851,724	416,501	793,002	803,176
Debt Service	12,713	30,758	166,620	268,187	423,831
Other Uses	826,376	860,482	457,969	1,839,741	1,204,707
<b>TOTAL OTHER</b>	<b>1,708,495</b>	<b>1,742,964</b>	<b>1,041,090</b>	<b>2,900,930</b>	<b>2,431,714</b>
<b>2099 CAPITAL PROJECTS</b>					
Personal Services	314,361	306,314	64,966	428,911	400,521
Operating Expenses	500,637	560,971	97,620	847,831	579,684
Capital Outlay	30,995	43,341	2,757	556,381	174,300
Debt Service	143,662	165,261	0	0	0
Other Uses	(989,656)	(1,075,886)	(28,210)	0	0
<b>TOTAL CAPITAL PROJECTS</b>	<b>(1)</b>	<b>1</b>	<b>137,133</b>	<b>1,833,123</b>	<b>1,154,505</b>
<b>GRAND TOTAL</b>					
Personal Services	1,088,951	1,086,095	491,953	1,182,322	1,039,168
Operating Expenses	8,966,190	6,961,507	3,721,216	8,367,485	8,440,784
Capital Outlay	30,995	43,341	2,757	556,381	174,300
Debt Service	156,375	196,019	166,620	268,187	423,831
Other Uses	(163,280)	(215,404)	429,759	1,839,741	1,204,707
<b>TOTAL APPROPRIATIONS</b>	<b>10,079,231</b>	<b>8,071,558</b>	<b>4,812,305</b>	<b>12,214,116</b>	<b>11,282,790</b>

## Gas Department

### Division Summary of Appropriations

**Gas  
Department**

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**Gas Purchases  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 042-2013-532**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>OPERATING EXPENSES</u></b>					
3470 Gas Purchases	6,510,502	4,336,442	2,694,745	5,536,125	5,808,010
<b>TOTAL OPERATING EXPENSES</b>	<b>6,510,502</b>	<b>4,336,442</b>	<b>2,694,745</b>	<b>5,536,125</b>	<b>5,808,010</b>
<b>TOTAL APPROPRIATIONS</b>	<b>6,510,502</b>	<b>4,336,442</b>	<b>2,694,745</b>	<b>5,536,125</b>	<b>5,808,010</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	5,536,125	5,808,010	271,885	4.91%
<b>TOTALS</b>	<b>5,536,125</b>	<b>5,808,010</b>	<b>271,885</b>	<b>4.91%</b>

### Significant Budget Changes:

The changes in this category reflect the projected increase in the cost of natural gas.

**Gas  
Department**

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**Gas  
Purchases  
Division**

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**Appropriations  
Summary**

# Gas Department

## Administration Division

### Values & Goals

#### 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 meet single contingency failure in serving gas load for one year, five years, and 20 years
- ◆ Maintain a replacement schedule for gas system infrastructure
- ◆ 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 of what 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 and Energy Conservation Program 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
- ◆ 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
- Completed three developer funded distribution projects as required by gas ordinance
- Implemented PSC required excess flow valve program

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Accidents/personal injury	2	0	0
Accidents/vehicles	0	0	0
Employee training man hours	492	600	700
Public awareness notifications (service line, news paper, utility bills etc.)	5	5	5

## Personnel Schedule

Classification	2008	Change	2009	Amount
Director of Gas	1.00	0.00	1.00	80,571
Gas Engineer	1.00	0.00	1.00	76,692
<b>Total</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>157,263</b>

**Gas  
Department**

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**Administration  
Division**

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**Personnel  
Schedule**

**Gas  
Department**

**Administration  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 042-2021-532**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
1210 Regular Salaries & Wages	167,481	150,470	75,499	148,030	157,263
1410 Overtime	38	0	0	0	0
15xx Bonuses/Incentives	188	2,500	1,000	1,000	0
2110 FICA	12,618	11,669	5,763	9,910	10,008
221x Retirement	14,663	17,697	8,646	18,123	15,860
23xx Insurance	13,381	10,743	6,103	14,456	12,513
2410 Workers' Compensation	1,798	1,325	207	408	378
26xx Other Payroll Benefits	1,004	156	0	122	0
2999 Allocated Labor Expense	(40,237)	(37,752)	(9,883)	(57,621)	(57,620)
<b>TOTAL PERSONAL SERVICES</b>	<b>170,934</b>	<b>156,808</b>	<b>87,335</b>	<b>134,428</b>	<b>138,402</b>
<b>OPERATING EXPENSES</b>					
3110 Professional Services	12,338	4,266	45	20,000	12,000
3130 Engineering Services	0	0	0	8,000	8,000
4010 Travel	1,581	37	0	2,200	2,000
4210 Postage	120	138	65	300	300
4510 Insurance	21,972	23,405	18,258	36,516	32,022
4610 Repairs & Maintenance- Vehicles	0	0	0	300	300
46xx Repairs & Maintenance- Equipment	1,850	4,730	1,885	5,770	6,300
4710 Printing & Binding	179	0	0	100	100
48xx Promotional Activities	141,770	227,035	39,890	212,000	210,500
4911 Advertising	1,667	0	0	1,500	1,000
4920 Other Current Charges	0	0	0	400	0
4934 ZG Warehouse Over/Short	0	0	0	0	0
4945 Injury/Damage to Others	0	0	1,445	0	0
4961 General Administrative	450,070	526,693	206,109	412,219	302,997
4970 Regulatory Assessments	17,931	16,550	7,283	0	18,000
4980 Taxes	211,481	206,455	106,075	221,799	207,924
4982 Franchise Fees	30,101	24,029	11,767	28,608	24,472
5110 Office Supplies	66	623	0	0	0
5180 Minor Furniture & Equip	0	0	0	1,000	500
5210 Operating Supplies	0	127	277	1,150	1,000
5215 Uniforms	0	0	0	200	200
5230 Fuel Purchases	0	0	30	0	0
5299 Allocated Material Exp	(17,472)	(20,588)	(3,308)	(46,346)	(30,849)
5410 Publications & Memberships	7,081	14,838	13,401	16,000	17,000
5450 Training	765	0	0	500	500
<b>TOTAL OPERATING EXPENSES</b>	<b>881,500</b>	<b>1,028,338</b>	<b>403,222</b>	<b>922,216</b>	<b>814,266</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,052,434</b>	<b>1,185,146</b>	<b>490,557</b>	<b>1,056,644</b>	<b>952,668</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	134,428	138,402	3,974	2.96%
Operating Expenses	922,216	814,266	(107,950)	-11.71%
<b>TOTALS</b>	<b>1,056,644</b>	<b>952,668</b>	<b>(103,976)</b>	<b>-9.84%</b>

### Significant Budget Changes:

The decrease in operating expenses is directly attributable to the allocation for general and administrative services.

**Gas  
Department**

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**Administration  
Division**

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**Appropriations  
Summary**

# Gas Department

## Distribution Division

### Values & Goals

#### 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:**

- ◆ Install approximately 15,000 feet of new mains in developer funded projects
- ◆ Install miscellaneous mains according to code of ordinances requirements
- ◆ Install 816 new services to residential and commercial customers
- ◆ Continue to install AMR units on all new gas meter installations

**Major Accomplishments:**

- Installed 540 new services
- Installed distribution lines in Bentley Ridge, Hidden Harbor, and Laurel Oaks
- Relocated mains in Flora Lee and Coachwood parks
- 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:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
New services installed	421	540	816
Service calls	4,600	5,000	5,200
Feet of 2" mains installed	23,790	10,000	10,000
Feet of other (1", 4", 6", & 8") mains installed	130	500	750
Gas line locations	4160	3,700	4,000
Service Removals	133	100	100
PSC violations	0	0	0
Distribution Leak Reports	73	80	85

## Personnel Schedule

Classification	2008	Change	2009	Amount
Admin. Asst. II	1.00	0.00	1.00	28,787
Auto. Meter Reader Technician	1.00	(1.00)	0.00	0
Distribution Foreman	4.00	0.00	4.00	183,751
Distribution Technician	1.00	0.00	1.00	41,130
Gas Engineer Technician	1.00	0.00	1.00	33,663
Gas Maintenance Foreman	1.00	0.00	1.00	43,821
Gas Maintenance Technician	0.00	1.00	1.00	32,141
Gas Service Technician	3.00	0.00	3.00	97,153
Mobile Eq. Operator I	3.00	(1.00)	2.00	45,823
Mobile Eq. Operator II	3.00	(1.00)	2.00	62,760
Utility Locator	1.00	0.00	1.00	25,258
Standby				7,280
Time charged directly to Capital Projects				(238,149)
<b>Total</b>	<b>19.00</b>	<b>(2.00)</b>	<b>17.00</b>	<b>363,418</b>

## Gas Department

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## Distribution Division

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## Personnel Schedule

**Gas  
Department**

**Distribution  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 042-2081-532**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>PERSONAL SERVICES</u></b>					
12xx Regular Salaries & Wages	405,945	444,869	239,063	416,320	363,418
1310 Temporary Labor	0	0	0	0	0
1410 Overtime	44,854	32,682	10,445	85,000	35,000
15xx Bonuses/Incentives	2,500	1,996	2,000	3,250	0
2110 FICA	33,402	35,541	18,631	30,084	25,942
221x Retirement	49,936	51,225	27,763	49,205	31,356
23xx Insurance	73,058	69,646	36,056	44,970	51,217
2410 Workers' Compensation	13,759	13,160	4,836	4,856	2,827
26xx Other Payroll Benefits	1,237	1,940	858	3,158	2,196
2970 1st Installs	(21,035)	(28,086)	0	(17,860)	(11,711)
<b>TOTAL PERSONAL SERVICES</b>	<b>603,656</b>	<b>622,973</b>	<b>339,652</b>	<b>618,983</b>	<b>500,245</b>
<b><u>OPERATING EXPENSES</u></b>					
3110 Professional Services	14,532	0	0	10,000	0
3130 Engineering Services	0	0	0	0	0
3410 Contract Services	0	0	0	0	0
4010 Travel	2,109	3,299	227	1,500	1,500
41xx Communication	10,636	8,574	3,564	13,000	11,000
4210 Postage	820	0	52	1,000	500
4310 Utilities	25,234	25,626	12,532	28,000	29,000
44xx Rentals	78	0	545	0	0
4415 Internal Fleet Lease	74,654	77,900	41,214	77,588	92,859
4499 Allocated Equip. Rental	(91,641)	(78,198)	(22,675)	(57,711)	(53,721)
4510 Insurance	5,102	6,408	3,397	6,794	6,043
461x Repairs & Maintenance- Vehicles	61,742	50,096	29,836	69,780	63,000
4620 Repairs & Maintenance- Buildings	557	429	60	1,000	1,000
4625 Repairs & Maintenance- Non-Build	0	17	0	800	500
46xx Repairs & Maintenance- Equipment	4,642	14,252	1,235	4,020	2,617
4710 Printing & Binding	1,647	1,178	2,938	2,500	3,000
4xxx Promotional Activities/Advertising	656	353	489	1,000	180,850
4920 Other Current Charges	5,006	3,538	1,310	4,500	3,200
5110 Office Supplies	3,468	1,250	0	0	0
5180 Minor Furniture & Equip	8,023	6,848	2,065	11,000	8,000
5210 Operating Supplies	40,937	29,529	14,367	39,980	40,000
5215 Uniforms	3,970	5,126	2,976	6,760	6,000
5230 Fuel Purchases	35,994	36,298	10,742	41,800	36,900
5410 Publications & Memberships	1,484	2,288	1,306	500	0
5440 Education	0	1,164	0	2,000	0
5450 Training	4,650	3,322	2,948	2,500	3,400
5999 Material - 1st Installs	(10,155)	(15,265)	0	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>204,145</b>	<b>184,032</b>	<b>109,128</b>	<b>268,311</b>	<b>435,648</b>
<b>TOTAL APPROPRIATIONS</b>	<b>807,801</b>	<b>807,005</b>	<b>448,780</b>	<b>887,294</b>	<b>935,893</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	618,983	500,245	(118,738)	-19.18%
Operating Expenses	268,311	435,648	167,337	62.37%
<b>TOTALS</b>	<b>887,294</b>	<b>935,893</b>	<b>48,599</b>	<b>5.48%</b>

### Significant Budget Changes:

The decrease in personal services is mainly attributable to the elimination of two positions. The increase in operating expenses is attributable to the civic funding.

**Gas  
Department**

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**Distribution  
Division**

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**Appropriations  
Summary**

**Gas  
Department**

**Other**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 042-2088-5xx**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>OPERATING EXPENSES</u></b>					
4950 Uncollectible Accounts	(18,291)	8,831	10,500	21,000	25,000
4962 Customer Accounts	570,701	462,923	205,148	410,296	375,677
4963 Meter Reading	60,324	67,956	38,798	77,597	77,499
5910 Depreciation Expense	256,672	312,014	162,055	284,109	325,000
<b>TOTAL OPERATING EXPENSES</b>	<b>869,406</b>	<b>851,724</b>	<b>416,501</b>	<b>793,002</b>	<b>803,176</b>
<b><u>DEBT SERVICE</u></b>					
7110 Principal-Long Term Debt	0	0	0	77,153	115,327
7210 Interest-Long Term Debt	0	17,923	147,948	178,276	293,581
7311 Fees	219	120	4,075	500	500
7320 Amortize Debt Discount/Premium	1,879	1,795	1,201	1,858	1,177
7330 Amortize Debt Issue Cost	4,765	5,148	7,707	4,711	7,646
7340 Amortize Deferred Charges	5,850	5,772	5,689	5,689	5,600
<b>TOTAL DEBT SERVICE</b>	<b>12,713</b>	<b>30,758</b>	<b>166,620</b>	<b>268,187</b>	<b>423,831</b>
<b><u>OTHER USES</u></b>					
9101 Transfers to General Fund	715,239	741,249	393,367	786,735	745,308
9102 Surcharge Transfer	104,550	110,069	60,776	126,884	111,903
9160 Reserve/Future Capital	0	0	0	926,122	347,496
9960 Interest-Customer Deposit	6,587	9,164	3,826	0	0
<b>TOTAL OTHER USES</b>	<b>826,376</b>	<b>860,482</b>	<b>457,969</b>	<b>1,839,741</b>	<b>1,204,707</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,708,495</b>	<b>1,742,964</b>	<b>1,041,090</b>	<b>2,900,930</b>	<b>2,431,714</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	793,002	803,176	10,174	1.28%
Debt Service	268,187	423,831	155,644	58.04%
Other Uses	1,839,741	1,204,707	(635,034)	-34.52%
<b>TOTALS</b>	<b>2,900,930</b>	<b>2,431,714</b>	<b>(469,216)</b>	<b>-16.17%</b>

### Significant Budget Changes:

The change in the debt service category is attributable to the 2007 bond issue. The decrease in other uses reflects the change in reserve for future capital.

**Gas  
Department**

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**Other**

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**Appropriations  
Summary**

**Gas  
Department**

**Capital  
Projects**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 042-2099-532**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>PERSONAL SERVICES</u></b>					
1210 Regular Salaries & Wages	180,189	172,455	40,495	239,268	238,149
1410 Overtime	1,775	2,466	0	0	0
2110 FICA	13,405	13,190	3,027	18,305	18,220
221x Retirement	21,623	20,695	4,860	28,712	28,577
23xx Insurance	29,543	25,006	5,709	59,177	38,313
2410 Workers' Compensation	5,788	5,262	837	7,968	7,931
26xx Other Payroll Benefits	766	1,402	155	0	0
2970 1st Installs	21,035	28,086	0	17,860	11,711
2999 Allocated Labor Expense	40,237	37,752	9,883	57,621	57,620
<b>TOTAL PERSONAL SERVICES</b>	<b>314,361</b>	<b>306,314</b>	<b>64,966</b>	<b>428,911</b>	<b>400,521</b>
<b><u>OPERATING EXPENSES</u></b>					
31xx Professional Services	1,958	0	0	0	0
3410 Contract Services	1,075	0	0	0	0
4499 Allocated Equip Rental	91,641	78,198	22,675	57,711	53,721
5210 Operating Supplies	378,336	446,920	71,637	743,774	495,114
5299 Allocated Material Exp	17,472	20,588	3,308	46,346	30,849
5999 Material - 1st Installs	10,155	15,265	0	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>500,637</b>	<b>560,971</b>	<b>97,620</b>	<b>847,831</b>	<b>579,684</b>
<b><u>CAPITAL OUTLAY</u></b>					
6210 Buildings	0	0	0	3,000	0
6310 Improvements Other than Bldgs	21,827	17,697	0	518,346	169,400
6410 Machinery & Equipment	9,168	25,644	2,757	35,035	4,900
<b>TOTAL CAPITAL OUTLAY</b>	<b>30,995</b>	<b>43,341</b>	<b>2,757</b>	<b>556,381</b>	<b>174,300</b>
<b><u>DEBT SERVICE</u></b>					
7210 Interest-Long Term Debt	143,662	165,261	0	0	0
<b>TOTAL DEBT SERVICE</b>	<b>143,662</b>	<b>165,261</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>OTHER USES</u></b>					
9999 WIP Contra	(989,656)	(1,075,886)	(28,210)	0	0
<b>TOTAL OTHER USES</b>	<b>(989,656)</b>	<b>(1,075,886)</b>	<b>(28,210)</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPROPRIATIONS</b>	<b>(1)</b>	<b>1</b>	<b>137,133</b>	<b>1,833,123</b>	<b>1,154,505</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	428,911	400,521	(28,390)	-6.62%
Operating Expenses	847,831	579,684	(268,147)	-31.63%
Capital Outlay	556,381	174,300	(382,081)	-68.67%
Debt Service	0	0	0	0.00%
Other Uses	0	0	0	0.00%
<b>TOTALS</b>	<b>1,833,123</b>	<b>1,154,505</b>	<b>(678,618)</b>	<b>-37.02%</b>

## Gas Department

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## Capital Projects

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## Appropriations Summary

### Significant Budget Changes:

The decrease in operating expenses is directly attributable to the operating supplies. The decrease in capital outlay is directly attributable to improvements other than buildings.

# Gas Department

## Capital Projects

## Project Schedule

### Project Schedule

<u>Number</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
420001	<u>Meters (177,397)</u>		
	Regular meters	Current Revenue	45,692
		Customer Contribution	31,622
	ERT meters	Current Revenue	74,762
		Customer Contribution	25,321
420002	<u>Mains (551,866)</u>		
	Miscellaneous mains	Current Revenue	169,396
	Spring Creek	Customer Contribution	118,569
	Beverly Harbor	Customer Contribution	11,440
	The Reserve	Customer Contribution	34,321
	The Grande	Customer Contribution	48,080
	South Wind Cove	Customer Contribution	45,633
	Highway 441- Perkins to Griffin	Customer Contribution	124,427
420003	Tools & Equipment	Current Revenue	4,900
420008	Regulators (37,961)	Current Revenue	24,701
		Customer Contribution	13,260
420010	Services (382,381)	Current Revenue	126,549
		Customer Contribution	255,832
<b>TOTAL</b>			1,154,505
<b>Source of Funds</b>			
<b>TOTAL</b>			1,154,505

## 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:

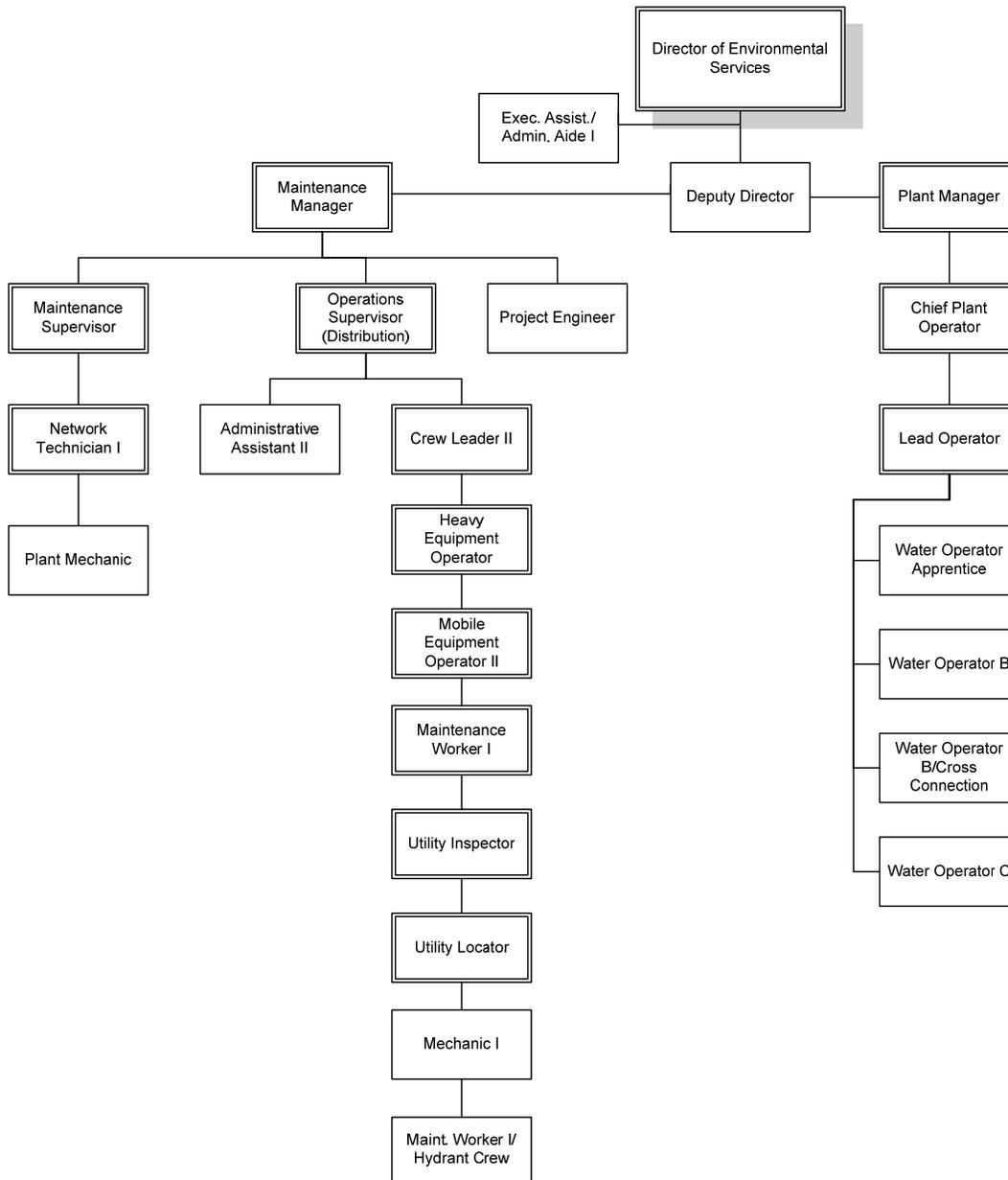
#### Water Distribution

- 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**

**\$ 8,666,537**

## Water Department

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### Water System Description

#### Water System Description

The water distribution system is primarily composed of 350 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 three ground storage tanks within the system. Two of the ground storage tanks within the City limits are rated at 1.5 million gallons and the one at Royal Highlands is a 500,000 gallon tank. Water is obtained from 17 Floridian aquifer wells. The City has a consumptive use permit from St. Johns River Water Management District to withdraw 333.4 million gallons in 2008 which is an average daily flow of 9.13 million gallons. Treatment of the raw water is accomplished through the main water treatment plant and four satellite plants.

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. Construction of a reuse facility and reuse line extensions began in 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 will design and permit modifications to the Canal Street treatment plant 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 requirement. The City should be in full reuse production by the end of fiscal year 2008-09.

## Budget Summary – Operating Statement

## Water Department

### Budget Summary- Operating Statement

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>OPERATING REVENUE</b>					
Charges for Services	5,565,429	7,383,046	3,415,738	7,717,188	7,063,851
Other Operating Revenue	953,209	621,232	681,545	773,680	179,070
<b>TOTAL REVENUE SOURCES</b>	<b>6,518,638</b>	<b>8,004,278</b>	<b>4,097,283</b>	<b>8,490,868</b>	<b>7,242,921</b>
<b>OPERATING APPROPRIATIONS</b>					
Administration	875,309	1,409,493	597,098	1,399,590	1,108,577
Treatment	996,740	1,151,825	581,232	1,351,082	1,390,954
Reuse	0	0	0	0	0
Distribution	1,164,975	1,392,058	621,949	1,370,031	2,142,811
Other Operating Expenses	1,234,266	1,789,693	1,547,395	2,467,531	3,096,060
<b>TOTAL APPROPRIATIONS</b>	<b>(4,271,290)</b>	<b>(5,743,069)</b>	<b>(3,347,674)</b>	<b>(6,588,234)</b>	<b>(7,738,402)</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>2,247,348</b>	<b>2,261,209</b>	<b>749,609</b>	<b>1,902,634</b>	<b>(495,481)</b>
Non-Operating Revenue	1,284,105	986,312	0	0	0
Non-Operating Appropriations	(7,927)	(11,085)	(5,453)	(2,000)	(12,000)
<b>NET OTHER INCOME</b>	<b>1,276,178</b>	<b>975,227</b>	<b>(5,453)</b>	<b>(2,000)</b>	<b>(12,000)</b>
<b>NET INCOME BEFORE TRANSFERS</b>	<b>3,523,526</b>	<b>3,236,436</b>	<b>744,156</b>	<b>1,900,634</b>	<b>(507,481)</b>
Transfers to other funds	(568,075)	(793,324)	(378,438)	(892,268)	(753,911)
<b>NET INCOME AFTER TRANSFERS</b>	<b>2,955,451</b>	<b>2,443,112</b>	<b>365,718</b>	<b>1,008,366</b>	<b>(1,261,392)</b>
Other Sources	377,485	194,536	148,020	0	1,423,616
Capital Projects	0	(2)	(33,294)	(1,008,366)	(162,224)
<b>NET OTHER SOURCES</b>	<b>377,485</b>	<b>194,534</b>	<b>114,726</b>	<b>(1,008,366)</b>	<b>1,261,392</b>
<b>UNAPPROPRIATED BALANCE</b>	<b>3,332,936</b>	<b>2,637,646</b>	<b>480,444</b>	<b>0</b>	<b>0</b>

# Water Department

## Revenue Detail

### Revenue Detail

ACCOUNT	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>043-0000</b>					
<b><u>INTERGOVERNMENTAL REVENUE</u></b>					
33431 St. Johns Water Mgmt	1,284,105	341,906	0	0	0
33449 Joint Participation Agmt	0	644,406	0	0	0
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>1,284,105</b>	<b>986,312</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>CHARGES FOR SERVICES</u></b>					
34331 Residential Sales	3,454,545	4,910,092	2,355,164	5,127,353	4,759,807
34332 Commercial Sales	1,812,524	2,139,311	890,060	2,291,548	1,949,186
34336 Municipal Sales	98,547	150,243	72,495	118,225	163,689
34338 Private Fire Protection Sales	20,723	21,982	11,746	26,494	23,619
<b>TOTAL CHARGES FOR SERVICES</b>	<b>5,386,339</b>	<b>7,221,628</b>	<b>3,329,465</b>	<b>7,563,620</b>	<b>6,896,301</b>
<b><u>OTHER OPERATING REVENUES</u></b>					
34905 Penalties	41,297	45,603	25,493	82,920	50,000
34905 Reuse Water	75	450	311	0	2,500
34910 Sale of Bottled Water	28,554	4,077	34	0	50
34918 Misc Service Revenue	109,164	111,288	60,435	70,648	115,000
<b>TOTAL OPERATING REVENUE</b>	<b>179,090</b>	<b>161,418</b>	<b>86,273</b>	<b>153,568</b>	<b>167,550</b>
<b><u>NON OPERATING REVENUE</u></b>					
33191 Emergency Management	0	0	0	0	0
36101 Interest on Investments	115,512	163,925	54,205	203,680	75,000
36111 Misc Interest Income	1,072	0	0	0	0
36112 Interest in Impact Fees	0	0	2,789	0	0
36130 Gain/Loss Investments	9,928	18,196	10,222	0	0
36162 Bond Funds	0	0	240,129	0	0
36201 Rents & Royalties	7,875	(4,500)	0	0	0
36323 Impact Fees - Residential	751,521	374,311	316,298	488,360	52,035
36323 Impact Fees-Commercial	53,439	69,300	49,976	81,640	52,035
36402 Gain From Sale of Fixed Assets	0	0	0	0	0
36404 Recovery From Losses	0	0	0	0	0
36925 Misc Jobbing Revenue	12,097	0	4,214	0	0
36990 Misc Non-Operating Revenue	1,765	0	3,712	0	0
<b>TOTAL NON OPERATING REVENUE</b>	<b>953,209</b>	<b>621,232</b>	<b>681,545</b>	<b>773,680</b>	<b>179,070</b>
<b><u>OTHER SOURCES</u></b>					
38144 Transfer from Wastewater	0	0	0	0	500,000
38401 Debt Proceeds	0	0	0	0	0
38940 Grants/Donations-Other	7	0	0	0	0
38950 Contributions - Cust/Dev	377,478	194,536	148,020	0	672,228
38961 Appropriated Renewal & Replacement	0	0	0	0	251,388
38963 Appropriated Impact Fees	0	0	0	0	0
<b>TOTAL OTHER SOURCES</b>	<b>377,485</b>	<b>194,536</b>	<b>148,020</b>	<b>0</b>	<b>1,423,616</b>
<b>TOTAL RESOURCES</b>	<b>8,180,228</b>	<b>9,185,126</b>	<b>4,245,303</b>	<b>8,490,868</b>	<b>8,666,537</b>

## Division Summary of Appropriations

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>3021 ADMINISTRATION</b>					
Personal Services	146,636	163,938	68,604	159,800	190,772
Operating Expenses	728,673	1,245,555	528,494	1,239,790	917,805
<b>TOTAL ADMINISTRATION</b>	<b>875,309</b>	<b>1,409,493</b>	<b>597,098</b>	<b>1,399,590</b>	<b>1,108,577</b>
<b>3051 TREATMENT</b>					
Personal Services	351,503	432,190	234,582	487,652	553,817
Operating Expenses	645,237	719,635	346,650	863,430	837,137
<b>TOTAL TREATMENT</b>	<b>996,740</b>	<b>1,151,825</b>	<b>581,232</b>	<b>1,351,082</b>	<b>1,390,954</b>
<b>3081 DISTRIBUTION</b>					
Personal Services	797,791	924,869	391,353	977,525	1,015,186
Operating Expenses	367,184	467,189	230,596	392,506	1,127,625
<b>TOTAL DISTRIBUTION</b>	<b>1,164,975</b>	<b>1,392,058</b>	<b>621,949</b>	<b>1,370,031</b>	<b>2,142,811</b>
<b>3088 OTHER</b>					
Operating Expenses	1,204,438	1,733,220	828,293	1,279,316	1,535,799
Debt Service	29,828	56,473	718,019	761,544	1,560,261
Other Uses	576,002	804,409	384,974	1,320,939	765,911
<b>TOTAL OTHER</b>	<b>1,810,268</b>	<b>2,594,102</b>	<b>1,931,286</b>	<b>3,361,799</b>	<b>3,861,971</b>
<b>3099 CAPITAL PROJECTS</b>					
Personal Services	48,269	38,816	46,603	0	0
Operating Expenses	468,494	653,563	167,692	0	63,612
Capital Outlay	11,318,624	3,840,326	872,551	1,008,366	98,612
Debt Service	330,804	580,721	0	0	0
Other Uses	(12,166,191)	(5,113,424)	(1,053,552)	0	0
<b>TOTAL CAPITAL PROJECTS</b>	<b>0</b>	<b>2</b>	<b>33,294</b>	<b>1,008,366</b>	<b>162,224</b>
<b>GRAND TOTAL</b>					
Personal Services	1,344,199	1,559,813	741,142	1,624,977	1,759,775
Operating Expenses	3,414,026	4,819,162	2,101,725	3,775,042	4,481,978
Capital Outlay	11,318,624	3,840,326	872,551	1,008,366	98,612
Debt Service	360,632	637,194	718,019	761,544	1,560,261
Other Uses	(11,590,189)	(4,309,015)	(668,578)	1,320,939	765,911
<b>TOTAL APPROPRIATIONS</b>	<b>4,847,292</b>	<b>6,547,480</b>	<b>3,764,859</b>	<b>8,490,868</b>	<b>8,666,537</b>

## Water Department

### Division Summary of Appropriations

## Water Department

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## Administration Division

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## Values & Goals

### 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 develop a depth of knowledge throughout the department

**Major Accomplishments:**

- Completed next phase of SCADA system improvements, which encompassed the Plantation 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:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Implementation of strategic plan	N/A	25%	50%
Implementation of Water treatment master plan	N/A	25%	50%
Implementation of Water distribution master plan	N/A	25%	50%
Dual Certification Cross-training	N/A	25%	35%
Defined training program	75%	80%	100%

## Personnel Schedule

Classification	2008	Change	2009	Amount
Exec. Assistant/Admin. Aide I	1.00	0.00	1.00	38,628
Director of Environmental Services <sup>2</sup>	0.50	0.00	0.50	50,432
Deputy Director of Env. Services <sup>1</sup>	0.50	0.00	0.50	38,513
Project Manager <sup>3</sup>	0.00	0.50	0.50	25,883
<b>Total</b>	<b>2.00</b>	<b>0.50</b>	<b>2.50</b>	<b>153,456</b>

**Note:** Allocations

Deputy Director of Env. Services<sup>1</sup>  
 50%-3021, 50%-4021  
 Director of Environmental Services<sup>2</sup>  
 50%-3021, 50%-4021  
 Project Manager<sup>3</sup>  
 50%-3021, 50%-4021

## Water Department

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## Administration Division

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## Personnel Schedule

# Water Department

## Administration Division

## Appropriations Detail

### Appropriations Detail

Account # 043-3021-533

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
1210 Regular Salaries & Wages	117,115	131,441	58,146	124,870	153,456
1410 Overtime	1,659	1,929	335	2,000	2,000
1530 Bonuses	250	250	250	250	0
2110 FICA	9,123	10,201	4,340	7,951	9,922
221x Retirement	7,743	8,360	4,192	8,949	10,390
23xx Insurance	9,425	9,240	4,248	9,240	10,606
2410 Workers' Compensation	1,466	504	158	337	987
26xx Employee Benefits	5,458	6,106	2,868	6,203	3,411
2999 Allocated Labor Expense	(5,603)	(4,093)	(5,933)	0	0
<b>TOTAL PERSONAL SERVICES</b>	<b>146,636</b>	<b>163,938</b>	<b>68,604</b>	<b>159,800</b>	<b>190,772</b>
<b>OPERATING EXPENSES</b>					
31xx Professional Services	143,228	397,512	36,704	325,000	406,000
3410 Contract Services	0	5,000	0	10,000	10,000
4010 Travel	1,504	260	40	750	750
41xx Communication	4,107	5,059	2,075	4,200	4,200
4210 Postage	217	463	161	500	400
4310 Utilities	582	0	0	0	0
4410 Rentals	3,600	3,699	1,910	0	3,900
4415 Internal Fleet Lease	2,568	2,266	1,167	2,334	1,616
4510 Insurance	31,772	35,359	29,727	59,453	58,252
461x Repairs & Maintenance- Vehicles	4,692	2,106	1,320	1,320	1,320
4620 Repairs & Maintenance- Buildings	120	274	2,190	0	570
463x Repairs & Maintenance- Equipment	10,542	9,025	4,495	8,990	7,919
4710 Printing & Binding	108	223	115	200	430
4810 Promotional Activities	3,934	2,096	750	0	0
4911 Advertising-Other Ads	18,544	123,459	129,570	200,000	400
4920 Other Current Charges	253	0	0	600	0
4945 Injury/Damage to Others	268	0	3,135	0	0
4961 General Administrative	504,368	652,768	308,871	617,743	414,048
5110 Office Supplies	881	959	0	0	0
5180 Minor Furniture & Equip	799	393	286	2,500	0
521x Operating Supplies	1,645	2,323	1,887	1,800	3,200
5230 Fuel Purchases	3	48	579	900	0
5299 Allocated Material Expense	(10,692)	(1,946)	(226)	0	0
5410 Publications & Memberships	4,092	3,669	3,243	3,000	3,500
5450 Training	1,538	540	495	500	1,300
<b>TOTAL OPERATING EXPENSES</b>	<b>728,673</b>	<b>1,245,555</b>	<b>528,494</b>	<b>1,239,790</b>	<b>917,805</b>
<b>TOTAL APPROPRIATIONS</b>	<b>875,309</b>	<b>1,409,493</b>	<b>597,098</b>	<b>1,399,590</b>	<b>1,108,577</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	159,800	190,772	30,972	19.38%
Operating Expenses	1,239,790	917,805	(321,985)	-25.97%
<b>TOTALS</b>	<b>1,399,590</b>	<b>1,108,577</b>	<b>(291,013)</b>	<b>-20.79%</b>

### Significant Budget Changes:

The change in operating expenses is mainly attributable to the reduction in the allocation for general and administrative expense.

**Water  
Department**

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**Administration  
Division**

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**Appropriations  
Summary**

# Water Department

## Treatment Division

### Values & Goals

#### 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 unaccounted for water, with an annual target of less than 7% water loss due to unaccounted for water usage
- ◆ 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:**

- ◆ Reduce electric usage by 5% annually; evaluate overall energy usage against best management practices
- ◆ Monthly persistence of tracking production volumes, unaccounted for water loss, and water production costs

**Value:** Professionalism

**Goals:**

- ◆ Establish zero hours of unscheduled downtime for critical pumping systems and critical disinfection systems
- ◆ Monitor malfunction reports and implement preventive and predictive 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

**Major Accomplishments:**

- Reduced per capita water consumption to less than 150 gallons per capita daily (gpcd)
- Unaccounted for water at or below 7%
- Sponsored water conservation workshops
- Rehabbed High Service Pump # 5 to ensure reliability
- Operator cross-training program was implemented
- Replaced substandard pump control panels
- Conservation workshops were conducted in conjunction with organizational partnerships
- Operational procedures have been composed and implemented
- Started replacing the SCADA radio system at Royal Highlands to maintain constant communication with the facility
- Installed new high service pumps at Royal Highlands Water Plant to insure reliability
- One operator received Class "C" certification

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Annual unaccounted for water loss	7%	7%	7%
Reduce electric usage	5%	5%	5%
Unscheduled down time for critical system	0	0	0

## Personnel Schedule

Classification	2008	Change	2009	Amount
Chief Plant Operator	1.00	0.00	1.00	51,726
Lead Plant Operator	1.00	0.00	1.00	38,231
Maintenance Worker II <sup>1</sup>	0.50	0.00	0.50	13,255
Plant Manager <sup>2</sup>	0.50	0.00	0.50	38,325
Water Operator Apprentice	1.00	3.00	4.00	102,868
Water Operator B	2.00	(1.00)	1.00	36,479
Water Operator B/Cross Conn.	1.00	0.00	1.00	44,467
Water Operator C	2.00	0.00	2.00	59,568
Standby				3,780
<b>Total</b>	<b>9.00</b>	<b>2.00</b>	<b>11.00</b>	<b>388,699</b>

**Notes:** Allocations

Plant Manager<sup>2</sup>

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

Maintenance Worker II<sup>1</sup>

50%-3051,50%-4071

## Water Department

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## Treatment Division

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## Personnel Schedule

# Water Department

## Treatment Division

### Appropriations Detail

#### Appropriations Detail

Account # 043-3051-533

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	242,221	295,886	158,957	328,357	388,699
1410 Overtime	14,503	25,535	11,144	28,000	26,000
1530 Bonuses/Incentives	1,000	964	1,167	813	0
2110 FICA	19,267	23,893	12,667	23,845	28,115
221x Retirement	28,055	33,461	18,759	39,010	38,817
23xx Insurance	38,005	41,895	26,521	57,429	58,239
2410 Workers' Compensation	8,452	10,444	5,235	10,126	13,700
26xx Other Payroll Benefits	0	112	132	72	247
<b>TOTAL PERSONAL SERVICES</b>	<b>351,503</b>	<b>432,190</b>	<b>234,582</b>	<b>487,652</b>	<b>553,817</b>
<b>OPERATING EXPENSES</b>					
31xx Professional Services	10,471	38,338	11,120	184,500	60,000
3410 Contract Services	13,064	46,764	31,093	54,350	55,350
4010 Travel	912	2,326	130	8,370	7,500
41xx Communication	4,334	4,667	2,444	5,200	5,200
4210 Postage	561	1,377	1,898	1,000	1,300
4310 Utilities	379,373	421,026	202,239	397,650	460,500
4410 Rentals	1,927	595	0	1,500	1,500
4415 Internal Fleet Lease	27,742	17,109	9,016	18,031	23,190
4510 Insurance	20,002	22,477	6,930	13,859	12,051
461x Repairs & Maintenance- Vehicles	43,651	14,473	31,357	55,420	58,900
4620 Repairs & Maintenance- Buildings	5,418	3,667	5,752	5,000	5,000
4625 Repairs & Maintenance- Non-Build	4,609	2,013	3,360	7,500	7,000
46xx Repairs & Maintenance- Equipment	5,250	36,232	900	2,550	3,140
4710 Printing & Binding	9,830	0	0	2,000	1,500
4810 Promotional Activites	34,622	112	0	0	10,500
4911 Advertising	231	92	222	1,000	1,000
4920 Other Current Charges	1,075	1,000	3,962	3,000	3,000
5110 Office Supplies	1,992	2,024	0	0	0
5180 Minor Furniture & Equip	1,619	21,336	961	0	1,000
5210 Operating Supplies	61,008	67,005	30,641	75,400	97,906
5215 Uniforms	2,956	2,379	1,202	5,400	4,500
5230 Fuel Purchases	8,735	8,072	1,508	11,500	10,500
5410 Publications & Memberships	1,897	1,912	150	2,000	3,200
5440 Education	1,851	1,669	361	4,000	0
5450 Training	2,107	2,970	1,404	4,200	3,400
<b>TOTAL OPERATING EXPENSES</b>	<b>645,237</b>	<b>719,635</b>	<b>346,650</b>	<b>863,430</b>	<b>837,137</b>
<b>TOTAL APPROPRIATIONS</b>	<b>996,740</b>	<b>1,151,825</b>	<b>581,232</b>	<b>1,351,082</b>	<b>1,390,954</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	487,652	553,817	66,165	13.57%
Operating Expenses	863,430	837,137	(26,293)	-3.05%
<b>TOTALS</b>	<b>1,351,082</b>	<b>1,390,954</b>	<b>39,872</b>	<b>2.95%</b>

### Significant Budget Changes:

The change in personal services reflects the addition of two Water Operator Apprentice positions.

**Water  
Department**

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**Treatment  
Division**

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**Appropriations  
Summary**

## Water Department

## Distribution Division

## Values & Goals

### Values & Goals

**Value:** Excellence in All We Do

**Goals:**

- ◆ Train all personnel to develop necessary customer service skills
- ◆ Respond to all customer calls within 30 minutes
- ◆ Establish zero call-backs (“right the first time”) for all customer 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 water main upgrades targeted at undersized water mains and improved fire protection on an annual basis
- ◆ Construct 1,000 feet of new water main targeted at converting dead-end lines to looped systems
- ◆ Construct 1,000 feet of new or replacement water main targeted at improving water quality
- ◆ Implement system-wide hydrant maintenance program into data stream
- ◆ 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 pay for performance concepts; this will include certification as C Distribution (Potable and Reclaimed)
- ◆ Track and report performance on a monthly basis through relevant dashboard indicators

**Major Accomplishments:**

- Prepared utility relocation design for next phase of US 441 widening (Perkins to Griffin)
- Continued routine hydrant maintenance and flushing program
- Two employees received Distribution Class B certification; three employees received Class C Distribution certification; one has obtained Class A CDL license; one employee received dual water/waster Class C certification; one employee received reclaimed site field inspections certification
- Supported contractor on upgrades of various City projects

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Respond time in minutes	30	30	30
Call-backs	0	0	0
Feet of water main upgrades	1,000	1,000	1,000
Feet of water main looping	1,000	1,000	1,000
Feet of water main replacement	1,000	1,000	1,000

## Personnel Schedule

Classification	2008	Change	2009	Amount
Administrative Assistant II	1.00	0.00	1.00	35,895
Crew Leader II	1.00	0.00	1.00	42,987
Heavy Equip. Operator	3.00	0.00	3.00	109,333
Maintenance Manager <sup>1</sup>	0.34	0.16	0.50	31,620
Maintenance Worker I	4.00	(1.00)	3.00	67,514
Maintenance Worker II/Hydrant Crew	0.00	1.00	1.00	22,234
Mechanic I	2.00	0.00	2.00	63,197
Mechanic II <sup>4</sup>	0.50	0.00	0.50	17,155
Mobile Equipment Operator II	4.00	0.00	4.00	110,355
Network Tech I	1.00	0.00	1.00	32,725
Operations Supervisor	1.00	0.00	1.00	60,110
Plant Mechanic <sup>2</sup>	0.50	0.00	0.50	15,601
Project Engineer <sup>3</sup>	0.50	0.00	0.50	31,557
Utility Inspector	1.00	0.00	1.00	39,587
Utility Locator	1.00	0.00	1.00	33,517
Standby				4,195
<b>Total</b>	<b>20.84</b>	<b>0.16</b>	<b>21.00</b>	<b>717,582</b>

**Notes:** Allocations  
 Maintenance Manager<sup>1</sup>  
 50%-3081,50%-4081  
 Plant Mechanic<sup>2</sup>  
 50%3081,50%-4082  
 Project Engineer<sup>3</sup>  
 50%-3081,50%-4081

**Water  
Department**

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**Distribution  
Division**

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**Personnel  
Schedule**

# Water Department

## Distribution Division

## Appropriations Detail

### Appropriations Detail

Account # 043-3081-533

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	547,292	645,078	268,974	678,236	717,582
1410 Overtime	36,628	37,204	17,205	36,400	36,400
15xx Bonuses/Incentives	2,188	2,320	2,250	3,125	0
2110 FICA	43,242	50,980	21,466	50,190	53,134
221x Retirement	62,278	72,751	31,974	81,005	71,946
23xx Insurance	87,608	91,839	39,725	106,031	109,434
2410 Workers' Compensation	16,994	20,731	8,224	18,895	22,555
26xx Employee Benefits	1,561	3,966	1,535	3,643	4,135
2970 1st Install	0	0	0	0	0
<b>TOTAL PERSONAL SERVICES</b>	<b>797,791</b>	<b>924,869</b>	<b>391,353</b>	<b>977,525</b>	<b>1,015,186</b>
<b>OPERATING EXPENSES</b>					
31xx Professional Services	1,687	1,757	450	20,000	10,000
3410 Contract Services	4,598	2,053	2,017	5,000	5,000
4010 Travel	3,920	8,759	218	10,500	12,000
4110 Communication	7,585	12,597	3,975	9,000	9,000
4210 Postage	12	56	21	100	100
4410 Rentals	181	44	0	500	1,000
4415 Internal Fleet Lease	75,042	64,701	38,675	77,351	102,209
4499 Allocated Equip Rental	0	(55,280)	(34,609)	0	0
4510 Insurance	4,265	5,207	2,973	5,945	7,252
461x Repairs & Maintenance- Vehicles	44,298	55,263	33,037	57,860	57,140
4620 Repairs & Maintenance- Buildings	745	2,165	0	1,000	1,000
4625 Repairs & Maintenance- Non-Build	8,490	2,876	4,236	5,000	5,000
46xx Repairs & Maintenance- Equipment	5,722	7,415	4,090	9,180	8,124
4710 Printing & Binding	44	633	94	0	500
4920 Other Current Charges	2,008	1,468	528	1,800	1,200
5110 Office Supplies	3,429	1,642	0	0	0
5180 Minor Furniture & Equip	19,549	9,711	3,604	15,000	7,500
5210 Operating Supplies	151,711	307,858	159,795	132,000	867,840
5215 Uniforms	6,856	10,074	3,620	10,200	9,600
5230 Fuel Purchases	17,009	21,680	6,944	26,000	17,360
5410 Publications & Memberships	1,006	841	0	1,040	1,000
5440 Education	282	107	0	500	0
5450 Training	8,745	5,562	928	4,530	4,800
<b>TOTAL OPERATING EXPENSES</b>	<b>367,184</b>	<b>467,189</b>	<b>230,596</b>	<b>392,506</b>	<b>1,127,625</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,164,975</b>	<b>1,392,058</b>	<b>621,949</b>	<b>1,370,031</b>	<b>2,142,811</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	977,525	1,015,186	37,661	3.85%
Operating Expenses	392,506	1,127,625	735,119	187.29%
<b>TOTALS</b>	<b>1,370,031</b>	<b>2,142,811</b>	<b>772,780</b>	<b>56.41%</b>

### Significant Budget Changes:

Operating Expenses increased due to meters now being budgeted in Operations rather than capital.

**Water  
Department**

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**Distribution  
Division**

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**Appropriations  
Summary**

# Water Department

## Other

## Appropriations Detail

### Appropriations Detail

Account # 043-3088-5xx

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>OPERATING EXPENSES</b>					
4950 Uncollectible Accounts	5,545	3,661	0	0	20,000
4962 Customer Accounts	749,853	812,693	368,505	737,009	567,245
4963 Meter Reading	90,517	121,195	59,268	118,536	138,554
5910 Depreciation Expense	358,523	795,671	400,520	423,771	810,000
<b>TOTAL OPERATING EXPENSES</b>	<b>1,204,438</b>	<b>1,733,220</b>	<b>828,293</b>	<b>1,279,316</b>	<b>1,535,799</b>
<b>DEBT SERVICE</b>					
7110 Principal-Long Term Debt	0	0	0	160,485	370,027
7210 Interest-Long Term Debt	0	0	673,134	563,367	1,148,916
7311 Fees	455	262	4,178	1,000	1,000
7320 Amortize Debt Discount/Premium	3,909	3,429	101	3,865	51
7330 Amortize Debt Issue Cost	11,484	38,989	27,012	9,800	26,884
7340 Amortize Deferred Charges	13,980	13,793	13,594	23,027	13,383
<b>TOTAL DEBT SERVICE</b>	<b>29,828</b>	<b>56,473</b>	<b>718,019</b>	<b>761,544</b>	<b>1,560,261</b>
<b>OTHER USES</b>					
9101 Transfer to General Fund	347,838	564,321	280,233	560,466	520,442
9102 Surcharge Transfer	196,373	229,003	98,205	331,802	233,469
9131 Transfer to Capital Projects	23,864	0	0	0	0
9160 Reserve/Future Capital	0	0	0	413,671	0
9180 Reserve - Potable Water	0	0	1,083	13,000	0
9960 Interest-Customer Deposit	7,927	11,085	5,453	2,000	12,000
<b>TOTAL OTHER USES</b>	<b>576,002</b>	<b>804,409</b>	<b>384,974</b>	<b>1,320,939</b>	<b>765,911</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,810,268</b>	<b>2,594,102</b>	<b>1,931,286</b>	<b>3,361,799</b>	<b>3,861,971</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	1,279,316	1,535,799	256,483	20.05%
Debt Services	761,544	1,560,261	798,717	104.88%
Other Uses	1,320,939	765,911	(555,028)	-42.02%
<b>TOTALS</b>	<b>3,361,799</b>	<b>3,861,971</b>	<b>500,172</b>	<b>14.88%</b>

### Significant Budget Changes:

The increase in operating expense is primarily related to depreciaton expense. The increase in the debt service category is directly related to the 2007 bond issue. The change in other uses is directly attributable to the reduction in the reserve for future capital.

**Water  
Department**

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**Other**

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**Appropriations  
Summary**

# Water Department

## Capital Projects

## Appropriations Detail

### Appropriations Detail

Account # 043-3099-533

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
1210 Regular Salaries & Wages	30,182	24,809	29,199	0	0
2110 FICA	2,198	1,830	2,133	0	0
2210 Retirement	3,563	2,949	3,459	0	0
23xx Insurance	5,517	3,875	4,618	0	0
2410 Workers' Compensation	1,025	874	927	0	0
26xx Other Payroll Benefits	181	386	334	0	0
2970 1st Installs	0	0	0	0	0
2999 Allocated Labor Expense	5,603	4,093	5,933	0	0
<b>TOTAL PERSONAL SERVICES</b>	<b>48,269</b>	<b>38,816</b>	<b>46,603</b>	<b>0</b>	<b>0</b>
<b>OPERATING EXPENSES</b>					
31xx Professional Services	172,954	543,214	119,131	0	0
3410 Contract Services	19,820	5,220	4,593	0	0
44xx Rentals	185	55,280	34,609	0	0
4625 R&M/ Non-Buildings	0	68	2,898	0	0
4710 Printing & Binding	0	0	0	0	0
4920 Other Current Charges	1,601	0	674	0	0
5180 Minor Furniture/Equipment	519	0	0	0	0
5210 Operating Supplies	262,723	47,835	5,561	0	63,612
5299 Allocated Material Expense	10,692	1,946	226	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>468,494</b>	<b>653,563</b>	<b>167,692</b>	<b>0</b>	<b>63,612</b>
<b>CAPITAL OUTLAY</b>					
6110 Land Costs	146,678	0	0	0	0
6210 Buildings	341,977	897,440	(181)	0	0
6310 Improvements Other Than Bldgs	10,727,498	2,583,562	797,450	1,008,366	98,612
6410 Machinery & Equipment	102,471	359,324	75,282	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>11,318,624</b>	<b>3,840,326</b>	<b>872,551</b>	<b>1,008,366</b>	<b>98,612</b>
<b>DEBT SERVICE</b>					
7210 Interest-Long Term Debt	330,804	580,721	0	0	0
<b>TOTAL DEBT SERVICE</b>	<b>330,804</b>	<b>580,721</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER USES</b>					
9999 WIP- Contra	(12,166,191)	(5,113,424)	(1,053,552)	0	0
<b>TOTAL OTHER USES</b>	<b>(12,166,191)</b>	<b>(5,113,424)</b>	<b>(1,053,552)</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>2</b>	<b>33,294</b>	<b>1,008,366</b>	<b>162,224</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	0	0	0.00%
Operating Expenses	0	63,612	63,612	100.00%
Capital Outlay	1,008,366	98,612	(909,754)	-90.22%
Debt Service	0	0	0	0.00%
Other Uses	0	0	0	0.00%
<b>TOTALS</b>	<b>1,008,366</b>	<b>162,224</b>	<b>(846,142)</b>	<b>-83.91%</b>

### Significant Budget Changes:

Capital Outlay decreased due to meters now being budgeted in operations and a due to the use of bond funds which will be carried forward from fiscal year 2007-08.

**Water  
Department**

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**Capital  
Projects**

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**Appropriations  
Summary**

# Water Department

## Project Schedule

### Project Schedule

<u>Number</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
430006	<u>Plant &amp; Storage (98,612)</u>		
	Wash out & Inspect Water Storage Tanks	Current Revenue	29,000
	Inspect & Rehab HSP #4	Current Revenue	39,612
	Inspect & Rehab HSP #2	Current Revenue	30,000
430010	Services	Customer Contribution	63,612
<b>TOTAL</b>			162,224
<b>Source of Funds</b>			
		Current Revenue	98,612
		Customer Contribution	63,612
<b>TOTAL</b>			162,224

## 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

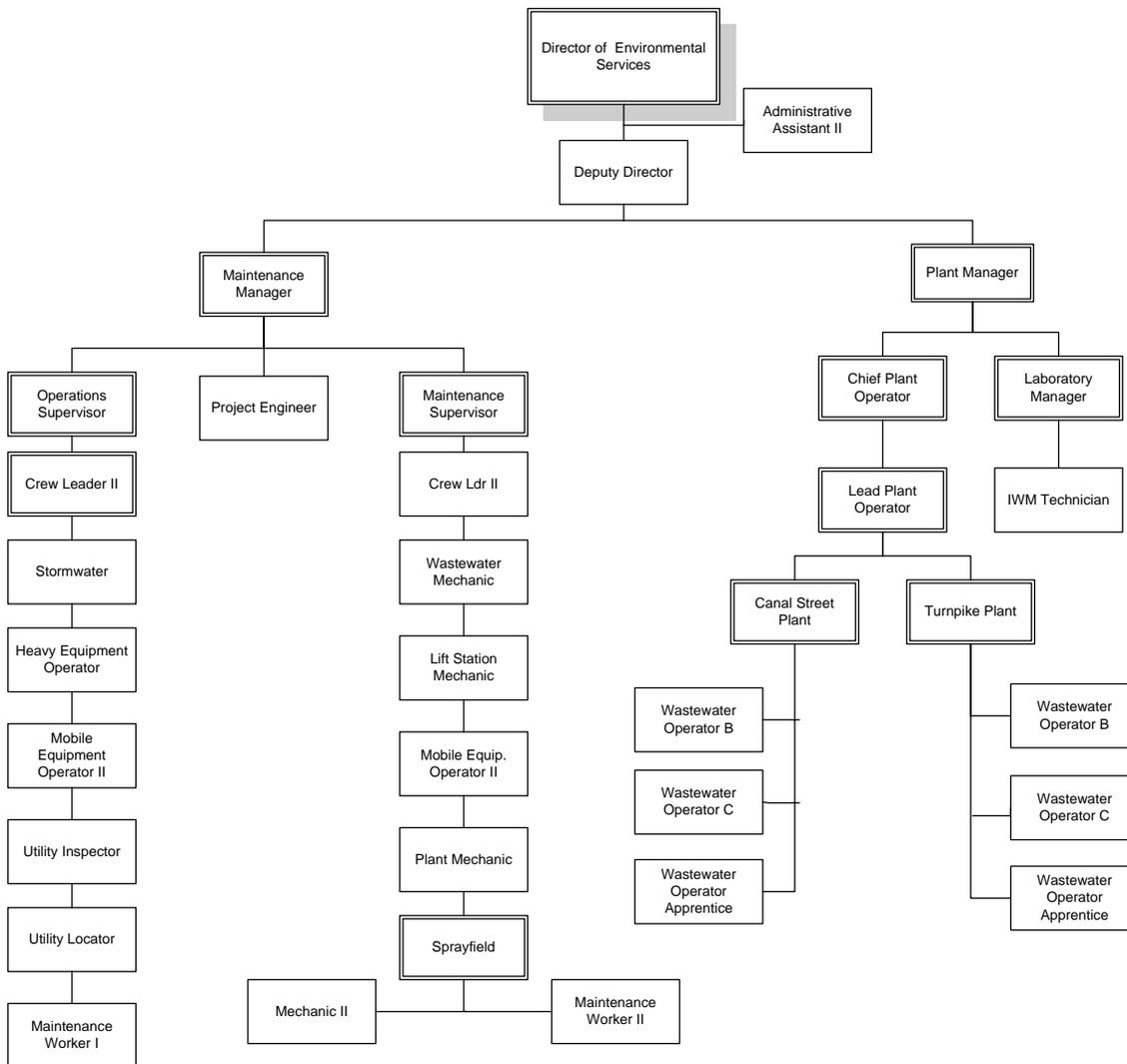
#### Collection

- 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



## Wastewater Department

## Organization

**Total Department Budget**

**\$ 10,326,096**

## Wastewater Department

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### Wastewater System Description

#### Wastewater System Description

The wastewater collection system consists of 114 pumping lift stations, 61 miles of sewer force mains, and 70 miles of sewer gravity lines. Gravity sewer lines range from 4 to 24 inches in diameter and force mains range from 4 to 20 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 new Turnpike Plant, which is rated at 3.0 MGD. The system is in compliance with all state and federal regulations. The City treats its effluent water to an advance 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 2008. By the end of fiscal year 2008-09, the City will be delivering the majority of that reuse water to customers.

## Budget Summary – Operating Statement

## Wastewater Department

### Budget Summary- Operating Statement

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>OPERATING REVENUE</b>					
Charges for Services	7,908,316	9,157,127	4,761,129	9,713,012	9,866,096
Other Operating Revenue	2,062,518	1,551,451	941,031	1,495,281	60,000
<b>TOTAL REVENUE SOURCES</b>	<b>9,970,834</b>	<b>10,708,578</b>	<b>5,702,160</b>	<b>11,208,293</b>	<b>9,926,096</b>
<b>OPERATING APPROPRIATIONS</b>					
Administration	941,816	887,500	454,565	931,143	762,353
Canal Street Treatment Plant	1,085,515	1,456,225	604,582	1,458,426	1,113,579
Turnpike Treatment	695,417	596,544	274,211	683,078	754,295
Laboratory	0	(41)	75,897	219,005	203,911
Sprayfield	219,501	250,209	122,578	246,473	258,782
Collections	1,720,564	1,993,918	516,728	1,163,462	990,207
Lift Stations	0	(618)	425,124	1,030,237	1,111,491
Other Operating Expenses	1,828,231	2,011,986	1,666,928	3,192,953	4,011,836
<b>TOTAL APPROPRIATIONS</b>	<b>(6,491,044)</b>	<b>(7,195,723)</b>	<b>(4,140,613)</b>	<b>(8,924,777)</b>	<b>(9,206,454)</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>3,479,790</b>	<b>3,512,855</b>	<b>1,561,547</b>	<b>2,283,516</b>	<b>719,642</b>
Non-Operating Revenue	0	0	0	0	0
Non-Operating Appropriations	(562)	(527)	(206)	(1,000)	0
<b>NET OTHER INCOME</b>	<b>(562)</b>	<b>(527)</b>	<b>(206)</b>	<b>(1,000)</b>	<b>0</b>
<b>NET INCOME BEFORE TRANSFERS</b>	<b>3,479,228</b>	<b>3,512,328</b>	<b>1,561,341</b>	<b>2,282,516</b>	<b>719,642</b>
Transfers to other funds	(496,900)	(663,892)	(341,258)	(682,516)	(719,642)
<b>NET INCOME AFTER TRANSFERS</b>	<b>2,982,328</b>	<b>2,848,436</b>	<b>1,220,083</b>	<b>1,600,000</b>	<b>0</b>
Other Sources	0	0	30,625	0	400,000
Capital Projects	0	0	(146,405)	(1,600,000)	(400,000)
<b>NET OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>(115,780)</b>	<b>(1,600,000)</b>	<b>0</b>
<b>UNAPPROPRIATED BALANCE</b>	<b>2,982,328</b>	<b>2,848,436</b>	<b>1,104,303</b>	<b>0</b>	<b>0</b>

# Wastewater Department

## Revenue Detail

### Revenue Detail

ACCOUNT	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>CHARGES FOR SERVICES</b>					
34351 Residential	4,584,642	6,234,255	3,174,071	6,302,191	6,599,896
34352 Commercial Class 1	464,706	502,861	262,120	525,378	545,264
34352 Commercial Class 2	129,508	133,856	63,958	140,505	131,397
34352 Commercial Class 3	793,884	832,886	427,758	883,734	904,233
34352 Commercial Class 4	73,618	73,295	36,829	80,449	73,792
34352 Commercial Class 6	(213)	(241)	0	0	0
34352 Commercial Class 7	(69)	7	0	0	0
34352 Commercial Class 8	(203)	1,871	0	0	0
34352 Industrial	16,753	17,500	8,400	18,407	14,835
34352 Commercial Reuse	104,941	(100,532)	0	45,207	0
34353 Misc Bill - Combined Rate	1,186,514	1,015,022	602,972	1,230,080	1,230,919
34354 Multi-Family	178,749	177,991	55,600	161,544	124,467
34356 Municipal	21,112	23,922	11,276	23,336	24,653
<b>TOTAL CHARGES FOR SERVICES</b>	<b>7,553,942</b>	<b>8,912,693</b>	<b>4,642,984</b>	<b>9,410,831</b>	<b>9,649,456</b>
<b>OTHER OPERATING REVENUE</b>					
34905 Penalties	58,721	67,722	35,861	25,719	67,700
34918 Misc Service Revenue	168,963	117,418	48,175	276,462	98,940
34921 Front Footage Fees	7,729	644	709	0	0
34922 Tap In Fees	118,961	58,650	33,400	0	50,000
<b>TOTAL OTHER OPERATING REVENUE</b>	<b>354,374</b>	<b>244,434</b>	<b>118,145</b>	<b>302,181</b>	<b>216,640</b>
<b>NON OPERATING REVENUE</b>					
33191 Emergency Management	0	0	0	0	0
36101 Interest on Investments	215,822	60,983	40,020	199,281	60,000
36130 Gain/Loss Investments	16,682	10,398	6,462	0	0
36162 Bond Funds	0	0	43,626	0	0
36201 Rents and Royalties	0	5,000	0	0	0
36323 Impact Fees-Residential	1,703,556	859,231	729,002	1,116,250	0
36323 Impact Fees-Commercial	121,958	152,807	118,209	179,750	0
36402 Gain From Sale of Fixed Assets	0	461,661	0	0	0
36404 Recovery From Losses	0	541	0	0	0
36908 Cash Over and Short	0	5	0	0	0
36925 Misc Jobbing Revenue	0	0	0	0	0
36990 Misc Non-Operating Revenue	4,500	825	3,712	0	0
<b>TOTAL NON OPERATING REVENUE</b>	<b>2,062,518</b>	<b>1,551,451</b>	<b>941,031</b>	<b>1,495,281</b>	<b>60,000</b>
<b>OTHER SOURCES</b>					
38401 Debt Proceeds	0	0	0	0	0
38950 Contributions - Cust/Dev	0	0	30,625	0	0
38961 Appropriated Depreciation	0	0	0	0	0
38962 Appropriated Renewal & Replacement	0	0	0	0	400,000
38963 Appropriated Impact Fees	0	0	0	0	0
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>30,625</b>	<b>0</b>	<b>400,000</b>
<b>TOTAL RESOURCES</b>	<b>9,970,834</b>	<b>10,708,578</b>	<b>5,732,785</b>	<b>11,208,293</b>	<b>10,326,096</b>

## Division Summary of Appropriations

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>4021 ADMINISTRATION</b>					
Personal Services	156,155	160,673	74,785	167,883	181,596
Operating Expenses	785,661	726,827	379,780	763,260	580,757
<b>TOTAL ADMINISTRATION</b>	<b>941,816</b>	<b>887,500</b>	<b>454,565</b>	<b>931,143</b>	<b>762,353</b>
<b>4051 CANAL ST. TREATMENT</b>					
Personal Services	437,891	668,909	208,032	586,401	459,849
Operating Expenses	647,624	787,316	396,550	872,025	653,730
<b>TOTAL CANAL ST. PLANT</b>	<b>1,085,515</b>	<b>1,456,225</b>	<b>604,582</b>	<b>1,458,426</b>	<b>1,113,579</b>
<b>4052 TURNPIKE TREATMENT</b>					
Personal Services	348,581	216,182	78,960	223,433	291,718
Operating Expenses	346,836	380,362	195,251	459,645	462,577
<b>TOTAL TURNPIKE PLANT</b>	<b>695,417</b>	<b>596,544</b>	<b>274,211</b>	<b>683,078</b>	<b>754,295</b>
<b>4061 LABORATORY</b>					
Personal Services	0	0	52,093	116,372	123,557
Operating Expenses	0	(41)	23,804	102,633	80,354
<b>TOTAL LABORATORY</b>	<b>0</b>	<b>(41)</b>	<b>75,897</b>	<b>219,005</b>	<b>203,911</b>
<b>4071 SPRAYFIELD</b>					
Personal Services	34,584	47,108	19,427	44,801	44,415
Operating Expenses	184,917	203,101	103,151	201,672	214,367
<b>TOTAL SPRAYFIELD</b>	<b>219,501</b>	<b>250,209</b>	<b>122,578</b>	<b>246,473</b>	<b>258,782</b>
<b>4081 COLLECTIONS</b>					
Personal Services	943,355	1,030,317	246,008	726,029	638,825
Operating Expenses	777,209	963,601	270,720	437,433	351,382
<b>TOTAL COLLECTIONS</b>	<b>1,720,564</b>	<b>1,993,918</b>	<b>516,728</b>	<b>1,163,462</b>	<b>990,207</b>
<b>4082 LIFT STATIONS</b>					
Personal Services	0	0	244,417	557,016	557,937
Operating Expenses	0	(618)	180,707	473,221	553,554
<b>TOTAL LIFT STATIONS</b>	<b>0</b>	<b>(618)</b>	<b>425,124</b>	<b>1,030,237</b>	<b>1,111,491</b>
<b>4088 OTHER</b>					
Operating Expenses	1,789,209	1,933,790	1,020,847	2,028,533	1,946,472
Debt Service	39,022	78,196	646,081	1,025,867	1,833,331
Other Uses	497,462	664,419	341,464	822,069	951,675
<b>TOTAL OTHER</b>	<b>2,325,693</b>	<b>2,676,405</b>	<b>2,008,392</b>	<b>3,876,469</b>	<b>4,731,478</b>
<b>4099 CAPITAL PROJECTS</b>					
Personal Services	1,643	3,662	0	0	0
Operating Expenses	587,797	290,240	54,695	0	47,500
Capital Outlay	16,167,613	3,534,774	354,134	1,600,000	352,500
Debt Service	419,949	751,233	0	0	0
Other Uses	(17,177,002)	(4,579,909)	(262,424)	0	0
<b>TOTAL CAPITAL PROJECTS</b>	<b>0</b>	<b>0</b>	<b>146,405</b>	<b>1,600,000</b>	<b>400,000</b>
<b>GRAND TOTAL</b>					
Personal Services	1,922,209	2,126,851	923,722	2,421,935	2,297,897
Operating Expenses	5,119,253	5,284,578	2,625,505	5,338,422	4,890,693
Capital Outlay	16,167,613	3,534,774	354,134	1,600,000	352,500
Debt Service	458,971	829,429	646,081	1,025,867	1,833,331
Other Uses	(16,679,540)	(3,915,490)	79,040	822,069	951,675
<b>TOTAL APPROPRIATIONS</b>	<b>6,988,506</b>	<b>7,860,142</b>	<b>4,628,482</b>	<b>11,208,293</b>	<b>10,326,096</b>

## Wastewater Department

### Division Summary of Appropriations

## Wastewater Department

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## Administration Division

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## Values & Goals

### 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 in fiscal year 2007

**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:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Implementation of Strategic plan	N/A	25%	50%
Implementation of Wastewater treatment Master plan	N/A	25%	50%
Implementation of Wastewater collection Master plan	N/A	25%	50%
Dual Certification Cross training	N/A	25%	35%
Defined training program	50%	80%	100%

## Personnel Schedule

Classification	2008	Change	2009	Amount
Administrative Assistant II	1.00	0.00	1.00	30,827
Director of Environmental Services <sup>1</sup>	0.50	0.00	0.50	50,433
Deputy Director <sup>2</sup>	0.50	0.00	0.50	38,512
Project Manager <sup>3</sup>	0.00	0.50	0.50	25,884
<b>Total</b>	<b>2.00</b>	<b>0.50</b>	<b>2.50</b>	<b>145,656</b>

**Notes:** Allocations

Director of Environmental Services<sup>1</sup>

50%-3021,50%-4021

Deputy Director<sup>2</sup>

50%-3021,50%-4021

Project Manager<sup>3</sup>

50%-3021, 50%-4021

**Wastewater  
Department**

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**Administration  
Division**

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**Personnel  
Schedule**

**Wastewater  
Department**

**Administration  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 044-4021-535**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
1210 Regular Salaries & Wages	117,945	123,637	58,266	129,006	145,656
1310 Temporary Labor	0	0	0	0	0
1410 Overtime	908	378	637	2,000	2,000
1530 Bonuses/Incentives	250	250	250	250	0
2110 FICA	8,907	9,762	4,447	8,132	9,370
221x Retirement	8,680	8,821	4,132	9,445	9,603
23xx Insurance	12,532	11,354	3,996	12,347	10,606
2410 Workers' Compensation	1,476	526	160	348	968
26xx Other Payroll Benefits	5,630	6,335	2,897	6,355	3,393
2999 Allocated Labor Expense	(173)	(390)	0	0	
<b>TOTAL PERSONAL SERVICES</b>	<b>156,155</b>	<b>160,673</b>	<b>74,785</b>	<b>167,883</b>	<b>181,596</b>
<b>OPERATING EXPENSES</b>					
31xx Professional Services	146,721	90,315	1,000	0	55,000
3410 Contract Services	0	0	0	0	240
4010 Travel	1,580	0	0	750	0
41xx Communication	1,964	847	407	1,000	815
4210 Postage	93	106	132	200	275
4410 Rentals	0	14	0	0	0
4415 Internal Fleet Lease	2,362	2,060	1,061	2,122	2,792
4510 Insurance	55,699	62,695	54,478	108,957	87,473
461x Repairs & Maintenance- Vehicles	1,112	1,320	782	1,320	1,320
4620 Repairs & Maintenance- Buildings	240	585	120	1,000	0
463x Repairs & Maintenance- Equipment	1,750	2,300	1,290	2,580	940
4810 Promotional Activites	3,290	0	0	0	0
4821 Rebates	8,160	0	0	0	0
4911 Advertising	9,063	0	2,260	5,000	300
4920 Other Current Charges	3,535	3,815	3,875	5,000	1,000
4945 Injury/Damage to Others	10,030	1,195	459	5,000	0
4961 General Administrative	537,710	558,976	313,015	626,031	428,627
4980 Taxes	0	119	73	0	0
5110 Office Supplies	987	390	0	0	0
5180 Minor Furniture & Equip	341	467	0	500	0
5210 Operating Supplies	0	870	361	1,000	800
5215 Uniforms	43	0	124	300	250
5230 Fuel Purchases	472	471	200	750	500
5410 Publications & Memberships	55	133	143	1,000	125
5450 Training	454	149	0	750	300
<b>TOTAL OPERATING EXPENSES</b>	<b>785,661</b>	<b>726,827</b>	<b>379,780</b>	<b>763,260</b>	<b>580,757</b>
<b>TOTAL APPROPRIATIONS</b>	<b>941,816</b>	<b>887,500</b>	<b>454,565</b>	<b>931,143</b>	<b>762,353</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	167,883	181,596	13,713	8.17%
Operating Expenses	763,260	580,757	(182,503)	-23.91%
<b>TOTALS</b>	<b>931,143</b>	<b>762,353</b>	<b>(168,790)</b>	<b>-18.13%</b>

### Significant Budget Changes:

The decrease in operating expenses is primarily attributable to the allocation for general and administrative expenses.

**Wastewater  
Department**

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**Administration  
Division**

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**Appropriations  
Summary**

## Wastewater Department

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## Canal Street Treatment Plant Division

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### Values & Goals

#### 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

**Value:** Fiscal Responsibility

**Goals:**

- ◆ Reduce electric usage by 5% annually; evaluate overall energy usage against best management practices
- ◆ Reduce Operational costs by 5% annually, and continue to maintain the current level of services and effluent quality

**Value:** Professionalism

**Goals:**

- ◆ Establish a goal of zero hours of unscheduled downtime for critical pumping systems and critical disinfection systems
- ◆ Monitor malfunction reports and implement preventive and predictive maintenance procedures
- ◆ Maintain a 60% pass rate for apprentices taking the State of Florida certification exam
- ◆ Continuation of monitoring of training program to ensure that all operators obtain necessary Continuing Education Units (CEU) for recertification

**Major Accomplishments:**

- Completed Phase II Canal Street WasteWater Treatment Plant rehab
- Implemented electrical consumption data for all facilities to monitor monthly usage
- Implemented operator cross-training program
- Regulator compliance has become the norm and is being accomplished through teamwork
- Corresponding operational procedures have been composed and implemented
- Implemented monthly performance and production costs
- 60% successful pass rate for Operator Apprentices has been realized, with three Operators receiving Class C certification

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Deficiencies for regulatory compliance	0	0	0
Unscheduled down time for critical systems	0	0	0
Reduce electric usage	5%	5%	5%

## Personnel Schedule

Classification	2008	Change	2009	Amount
Chief Plant Operator <sup>1</sup>	0.50	0.00	0.50	23,245
Heavy Equipment Operator	1.00	0.00	1.00	29,784
Lead Plant Operator	1.00	0.00	1.00	40,150
Plant Manager <sup>4</sup>	0.25	0.00	0.25	19,163
IPP Inspector	0.00	1.00	1.00	41,235
Wastewater Operator Apprentice	2.00	0.00	2.00	50,683
Wastewater Operator B	3.00	(3.00)	0.00	0
Wastewater Operator C	3.00	(1.00)	2.00	58,066
WWT/WA Dual B/C Operator	0.00	1.00	1.00	46,115
Standby				1,540
<b>Total</b>	<b>10.75</b>	<b>(2.00)</b>	<b>8.75</b>	<b>309,981</b>

**Notes:** Allocations

Chief Plant Operator<sup>1</sup>

50%-4051,50%-4052

Plant Manager<sup>4</sup>

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

## Wastewater Department

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## Canal Street Treatment Plant Division

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## Personnel Schedule

**Wastewater  
Department**

**Canal Street  
Treatment  
Plant Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 044-4051-535**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	292,372	418,220	134,713	386,827	309,981
1410 Overtime	29,338	79,823	17,829	36,000	36,000
15xx Bonuses/Incentives	1,631	1,157	969	2,250	0
2110 FICA	23,347	35,918	11,077	27,922	22,199
221x Retirement	33,697	47,997	15,989	46,405	31,106
23xx Insurance	48,627	71,675	23,760	76,426	50,974
2410 Workers' Compensation	8,427	12,551	3,415	9,405	8,975
26xx Other Payroll Benefits	452	1,568	280	1,166	614
<b>TOTAL PERSONAL SERVICES</b>	<b>437,891</b>	<b>668,909</b>	<b>208,032</b>	<b>586,401</b>	<b>459,849</b>
<b>OPERATING EXPENSES</b>					
31xx Professional Services	340	10,000	0	16,250	10,450
3410 Contract Services	20,640	234,736	97,586	186,750	38,750
4010 Travel	2,413	1,943	327	6,772	3,750
41xx Communication	121	2,093	1,351	2,200	2,660
4210 Postage	195	193	138	500	500
4310 Utilities	363,656	293,059	144,175	426,000	375,000
4410 Rentals	325	321	11,502	500	1,000
4415 Internal Fleet Lease	80,233	42,408	29,254	58,509	28,030
4510 Insurance	14,433	16,677	5,132	10,264	9,665
461x Repairs & Maintenance- Vehicles	49,596	38,912	29,112	45,200	36,360
4620 Repairs & Maintenance- Buildings	3,399	5,125	5,051	1,000	2,000
4625 Repairs & Maintenance- Non-Build	5,897	6,592	5,594	2,000	2,500
46xx Repairs & Maintenance- Equipment	2,407	16,832	1,084	2,700	2,940
4710 Printing & Binding	85	0	85	1,500	1,700
4810 Promotion Activities	7,164	1,636	81	1,500	12,500
4911 Advertising	0	0	0	150	0
4920 Other Current Charges	11,388	10,790	1,353	0	0
5110 Office Supplies	1,443	1,262	0	0	0
5180 Minor Furniture & Equip	3,591	19,178	4,369	5,000	5,000
5210 Operating Supplies	45,897	50,858	46,342	75,500	86,700
5215 Uniforms	4,133	3,403	2,278	4,800	4,800
5230 Fuel Purchases	27,383	26,864	10,130	17,000	25,325
5410 Publications & Memberships	994	1,275	510	1,500	1,500
5440 Education	0	0	0	0	0
5450 Training	1,891	3,159	1,096	6,430	2,600
<b>TOTAL OPERATING EXPENSES</b>	<b>647,624</b>	<b>787,316</b>	<b>396,550</b>	<b>872,025</b>	<b>653,730</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,085,515</b>	<b>1,456,225</b>	<b>604,582</b>	<b>1,458,426</b>	<b>1,113,579</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	586,401	459,849	(126,552)	-21.58%
Operating Expenses	872,025	653,730	(218,295)	-25.03%
<b>TOTALS</b>	<b>1,458,426</b>	<b>1,113,579</b>	<b>(344,847)</b>	<b>-23.65%</b>

## Wastewater Department

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## Canal Street Treatment Plant Division

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## Appropriations Summary

### Significant Budget Changes:

The decrease in personal services is mainly attributable to the reduction of two wastewater operator B positions. The decrease in operating expenses is primarily attributable to a reduction in contract services and utilities.

# Wastewater Department

## Turnpike Treatment Plant Division

### Values & Goals

#### 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
- ◆ Ensure the condition of zero gallons discharged to surface waters
- ◆ Continue partnership with C & C Peat, to provide class B residuals and realize a 15% reduction in biosolids applied to permitted areas

**Value:** Fiscal Responsibility

**Goals:**

- ◆ Reduce electric usage by 5% annually; evaluate overall energy usage against best management practices

**Value:** Professionalism

**Goal:**

- ◆ Establish a goal of zero hours of unscheduled downtime for critical pumping systems and critical disinfection systems; monitor malfunction reports, and work with Maintenance Manager to implement preventive and predictive maintenance procedures
- ◆ Continue biosolids stabilization of Plantation Facility
- ◆ Successfully complete facility discharge permit renewal, with capacity re-rate of 4.5 million gallons per day
- ◆ Assist Environmental Protection Agency in pharmaceutical wastes removal efficiency of wastewater treatment facilities

**Value:** Organizational Development and Self Sufficiency

**Goals:**

- ◆ Implement cross-training program focused on achieving dual licensing for all operators
- ◆ Implement written training program to ensure that all operators obtain necessary Continuing Education Units (CEU) for recertification
- ◆ Provide in-house training of all staff to include facility discharge permit parameters and/or limitations

**Major Accomplishments:**

- Significantly improved regulatory compliance for spray field operations
- Operator cross-training program has been implemented
- Developed and implemented operating procedures for major plant processes
- Implemented electrical consumption data for all facilities to monitor monthly usage
- Implemented monthly performance and production costs
- Began partnership with C & C Peat Company to successfully begin composting operation
- Successful completion of DCA-Risk Management Plan Audit

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Deficiencies for regulatory compliance	0	0	0
Unscheduled down time for critical systems	0	0	0
Reduce electric usage	5%	5%	5%

## Personnel Schedule

Classification	2008	Change	2009	Amount
Chief Plant Operator <sup>1</sup>	0.50	0.00	0.50	23,245
Industrial Waste Technician	1.00	(1.00)	0.00	0
Plant Manager <sup>2</sup>	0.25	0.00	0.25	19,163
Wastewater Operator Apprentice	0.00	1.00	1.00	25,717
Wastewater Operator B	1.00	(1.00)	0.00	0
Wastewater Operator C	4.00	(2.00)	2.00	57,732
Wastewater Operator C* (2-½ Year Positions)	0.00	2.00	2.00	28,109
WWT/WA Dual Operator A/B	0.00	1.00	1.00	44,509
Standby				2,290
<b>Total</b>	<b>6.75</b>	<b>0.00</b>	<b>6.75</b>	<b>200,765</b>

**Notes:** Allocations

Chief Plant Operator<sup>1</sup>

50%-4051,50%-4052

Plant Manager<sup>2</sup>

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

## Wastewater Department

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## Turnpike Treatment Plant Division

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## Personnel Schedule

**Wastewater  
Department**

**Turnpike  
Treatment  
Plant Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 044-4052-535**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	238,106	149,554	52,167	136,222	200,765
1310 Temporary Labor	0	0	0	10,400	0
1410 Overtime	22,370	15,465	7,921	19,000	19,000
15xx Bonuses/Incentives	719	344	264	750	0
2110 FICA	19,291	12,242	4,495	10,540	14,705
221x Retirement	25,593	15,295	6,110	16,002	20,016
23xx Insurance	35,393	19,026	6,492	27,124	31,123
2410 Workers' Compensation	6,576	3,876	1,508	3,149	6,109
26xx Other Payroll Benefits	533	380	3	246	0
<b>TOTAL PERSONAL SERVICES</b>	<b>348,581</b>	<b>216,182</b>	<b>78,960</b>	<b>223,433</b>	<b>291,718</b>
<b>OPERATING EXPENSES</b>					
31xx Professional Services	9,869	3,844	0	78,000	0
3410 Contract Services	3,889	7,613	3,618	18,750	18,750
4010 Travel	1,443	1,212	48	3,600	3,000
41xx Communication	1,562	2,387	1,476	2,500	1,690
4210 Postage	564	398	189	500	500
4310 Utilities	223,578	221,923	130,418	246,645	326,000
4410 Rentals	343	932	0	500	500
4415 Internal Fleet Lease	0	24,971	10,759	21,518	10,400
4510 Insurance	1,223	1,595	736	1,472	601
461x Repairs & Maintenance- Vehicles	16,835	8,040	11,325	15,420	22,180
4620 Repairs & Maintenance- Buildings	2,912	6,361	20	2,500	2,500
4625 Repairs & Maintenance- Non-Build	6,583	3,726	810	1,500	1,500
46xx Repairs & Maintenance- Equipment	3,658	20,927	1,617	4,340	3,206
4710 Printing & Binding	255	0	0	500	250
4810 Promotional Activities	238	681	0	1,000	1,000
4911 Advertising - Other Ads	0	0	0	100	100
4920 Other Current Charges	13,839	10,476	7,013	5,000	2,000
5110 Office Supplies	1,913	2,334	0	0	0
5180 Minor Furniture & Equip	6,632	8,609	46	2,000	2,000
5210 Operating Supplies	41,238	45,416	23,361	34,200	54,300
5215 Uniforms	2,361	1,877	2,454	4,800	3,000
5230 Fuel Purchases	3,845	3,878	110	7,500	6,000
5410 Publications & Memberships	1,156	1,130	164	1,500	1,200
5440 Education	0	0	0	2,000	0
5450 Training	2,900	2,032	1,087	3,800	1,900
<b>TOTAL OPERATING EXPENSES</b>	<b>346,836</b>	<b>380,362</b>	<b>195,251</b>	<b>459,645</b>	<b>462,577</b>
<b>TOTAL APPROPRIATIONS</b>	<b>695,417</b>	<b>596,544</b>	<b>274,211</b>	<b>683,078</b>	<b>754,295</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	223,433	291,718	68,285	30.56%
Operating Expenses	459,645	462,577	2,932	0.64%
<b>TOTALS</b>	<b>683,078</b>	<b>754,295</b>	<b>71,217</b>	<b>10.43%</b>

### Significant Budget Changes:

The increase in personal services is directly related to position upgrades during fiscal year 2007-08.

**Wastewater  
Department**

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**Turnpike  
Treatment  
Plant Division**

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**Appropriations  
Summary**

## Wastewater Department

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## Laboratory Division

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## Values & Goals

### 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%

**Value:** Professionalism

**Goal:**

- ◆ Continue effective communication with staff at the Plantation wastewater treatment plant to result in goal of zero deficiencies for regulatory compliance and inspection
- ◆ Manage the additional analytical requirements due to reuse by meeting all requirements of the permit
- ◆ At least one staff member obtain the C license in IPP

**Value:** Fiscal Responsibility

**Goals:**

- ◆ Increase laboratory certifications to encompass newly acquired Discreet Analyzer
- ◆ Operate the Laboratory within the constraints of its own budget
- ◆ Implementation of monthly performance and production costs
- ◆ Effective management of additional overtime due to reuse in an effort to stay within the budget

## Personnel Schedule

Classification	2008	Change	2009	Amount
Laboratory Manager	1.00	0.00	1.00	54,541
Industrial Waste Management Tech	1.00	0.00	1.00	31,182
<b>Total</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>85,723</b>

**Wastewater  
Department**

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**Laboratory  
Division**

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**Personnel  
Schedule**

**Wastewater  
Department**

**Laboratory  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 044-4061-535**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b><u>PERSONAL SERVICES</u></b>					
1210 Regular Salaries & Wages	0	0	37,393	80,349	85,723
1410 Overtime	0	0	866	6,000	10,000
1540 Bonuses/Incentives	0	0	500	1,000	0
2110 FICA	0	0	2,778	5,908	6,149
221x Retirement	0	0	4,517	9,762	8,646
23xx Insurance	0	0	5,080	11,149	10,399
2410 Workers' Compensation	0	0	900	1,904	2,495
26xx Other Payroll Benefits	0	0	59	300	145
<b>TOTAL PERSONAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>52,093</b>	<b>116,372</b>	<b>123,557</b>
<b><u>OPERATING EXPENSES</u></b>					
3410 Contract Services	0	0	4,894	63,500	34,500
4010 Travel	0	0	279	1,922	3,900
41xx Communication	0	0	456	1,772	2,160
4210 Postage	0	0	138	200	200
4415 Internal Fleet Lease	0	0	1,085	2,169	5,316
4510 Insurance	0	0	0	0	403
46xx Repairs & Maintenance- Vehicles	0	0	770	1,820	4,240
4620 Repairs & Maintenance- Buildings	0	0	830	0	2,000
4631 Repairs & Maintenance- Equipment	0	0	310	620	360
4920 Other Current Charges	0	0	6,596	5,650	1,800
5180 Minor Furniture & Equip	0	0	0	4,000	2,500
5210 Operating Supplies	0	0	6,362	16,200	17,500
5215 Uniforms	0	0	408	1,200	1,350
5230 Fuel Purchases	0	(41)	613	1,200	1,500
5410 Publications & Memberships	0	0	440	750	675
5450 Training	0	0	623	1,630	1,950
<b>TOTAL OPERATING EXPENSES</b>	<b>0</b>	<b>(41)</b>	<b>23,804</b>	<b>102,633</b>	<b>80,354</b>
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>(41)</b>	<b>75,897</b>	<b>219,005</b>	<b>203,911</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	116,372	123,557	7,185	6.17%
Operating Expenses	102,633	80,354	(22,279)	-21.71%
<b>TOTALS</b>	<b>219,005</b>	<b>203,911</b>	<b>(15,094)</b>	<b>-6.89%</b>

### Significant Budget Changes:

The decrease in operating expenses is directly attributable to contract services.

**Wastewater  
Department**

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**Laboratory  
Division**

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**Appropriations  
Summary**

## Wastewater Department

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## Sprayfield Division

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## Values & Goals

### 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:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Deficiencies for regulatory compliance	0	0	0
Unscheduled down time for critical systems	0	0	0
Reduce electric usage	5%	5%	5%

## Personnel Schedule

Classification	2008	Change	2009	Amount
Maintenance Worker II <sup>1</sup>	0.50	0.00	0.50	13,255
Mechanic II <sup>2</sup>	0.50	0.00	0.50	17,155
Standby				200
<b>Total</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>30,610</b>

**Notes:** Allocations  
Maintenance Worker II<sup>1</sup>  
50%-3051,50%-4071  
Mechanic II<sup>2</sup>  
50%-3081,50%-4071

## Wastewater Department

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## Sprayfield Division

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## Personnel Schedule

**Wastewater  
Department**

**Sprayfield  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 044-4071-535**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	23,298	31,422	13,509	30,040	30,610
1410 Overtime	1,748	2,191	0	1,800	1,800
1530 Bonuses/Incentives	125	188	125	125	0
2110 FICA	1,882	2,438	969	2,288	2,166
221x Retirement	2,848	3,596	1,621	3,587	3,067
23xx Insurance	4,030	6,353	2,844	6,174	5,800
2410 Workers' Compensation	651	862	319	700	885
26xx Employee Benefits	2	58	40	87	87
<b>TOTAL PERSONAL SERVICES</b>	<b>34,584</b>	<b>47,108</b>	<b>19,427</b>	<b>44,801</b>	<b>44,415</b>
<b>OPERATING EXPENSES</b>					
3130 Professional Services	0	5,000	0	10,000	10,000
3410 Contract Services	701	4,000	640	2,000	1,200
4010 Travel	492	600	127	1,500	1,560
41xx Communication	1,841	2,046	2,547	2,080	2,000
4310 Utilities	108,976	106,367	62,746	120,000	125,500
4410 Rentals	203	1,299	0	1,000	1,000
4415 Internal Fleet Lease	20,827	21,273	9,901	19,803	16,226
4510 Insurance	2,591	4,329	1,420	2,839	2,371
461X Repairs & Maintenance- Vehicles	19,864	15,051	12,080	16,280	29,900
4620 Repairs & Maintenance- Buildings	0	6	0	1,000	1,000
4625 Repairs & Maintenance- Non-Build	155	4,518	149	1,500	1,500
46xx Repairs & Maintenance- Equipment	1,331	14,630	377	920	1,610
4920 Other Current Charges	172	1,314	54	1,200	0
5110 Office Supplies	155	6	0	0	0
5180 Minor Furniture/Equipment	2,084	1,770	156	2,150	2,000
5210 Operating Supplies	8,401	4,876	2,259	8,000	7,000
5215 Uniforms	1,033	874	459	900	900
5230 Fuel Purchases	15,812	14,747	10,236	10,000	10,000
5450 Training	279	395	0	500	600
<b>TOTAL OPERATING EXPENSES</b>	<b>184,917</b>	<b>203,101</b>	<b>103,151</b>	<b>201,672</b>	<b>214,367</b>
<b>TOTAL APPROPRIATIONS</b>	<b>219,501</b>	<b>250,209</b>	<b>122,578</b>	<b>246,473</b>	<b>258,782</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	44,801	44,415	(386)	-0.86%
Operating Expenses	201,672	214,367	12,695	6.29%
<b>TOTALS</b>	<b>246,473</b>	<b>258,782</b>	<b>12,309</b>	<b>4.99%</b>

**Wastewater  
Department**

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**Sprayfield  
Division**

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**Appropriations  
Summary**

## Wastewater Department

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## Collection Division

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## Values & Goals

### Values & Goals

**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
- ◆ Respond to all customer calls within 30 minutes
- ◆ Initiate Clean-out Installation Program for better efficiency in troubleshooting lateral blockages
- ◆ Implement wastewater master plan

**Value:** Fiscal Responsibility

**Goals:**

- ◆ Replace 1,000' of failing Vitrified Clay Pipe in gravity lines with PVC Pipe to reduce point repairs.

**Value:** Organizational Development and Self Sufficiency

**Goals:**

- ◆ Continue cross training program
- ◆ Continue training program targeted at certification and relevant technical training.
- ◆ Introduce Collection System into Data Stream 71
- ◆ 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:**

- Installed 320' of Cured in Place Liner in gravity mainline from 5<sup>th</sup> St. to 2<sup>nd</sup> St. under buildings
- Rehabilitated 33 sanitary sewer manholes with fiberglass liners
- Certified three employees in FWPCOA Collections Levels A, B, and C

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Response time in minutes	20	30	30
Call-backs	2	0	0
Overflows	12	0	0
Clean-outs Installed	0	0	0
Vitrified Clay Pipe replaced / ft.	0	0	0

## Personnel Schedule

Classification	2008	Change	2009	Amount
Crew Leader II	1.00	0.00	1.00	38,231
Heavy Equipment Operator	2.00	0.00	2.00	68,453
Lift Station Mechanic Trainee	0.00	0.00	0.00	0
Maintenance Manager <sup>1</sup>	0.33	0.17	0.50	31,619
Maintenance Worker I	2.00	0.00	2.00	42,861
Maintenance Worker II	2.00	0.00	2.00	48,201
Mobile Equipment Operator II	3.00	0.00	3.00	80,655
Operations Supervisor	1.00	0.00	1.00	47,846
Project Engineer <sup>2</sup>	0.50	0.00	0.50	31,556
Project Manager	1.00	(1.00)	0.00	0
Utility Inspector	1.00	0.00	1.00	30,912
Utility Locator	1.00	0.00	1.00	25,988
Standby				2,235
<b>Total</b>	<b>14.83</b>	<b>(0.83)</b>	<b>14.00</b>	<b>448,557</b>

**Notes:** Allocations  
 Maintenance Manager<sup>1</sup>  
 50%-3081,50%-4081  
 Project Engineer<sup>2</sup>

## Wastewater Department

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## Collection Division

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## Personnel Schedule

**Wastewater  
Department**

**Collection  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 044-4081-535**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	647,372	705,567	169,365	489,242	448,557
1410 Overtime	39,072	49,942	8,810	20,000	18,000
15xx Bonuses/Incentives	2,104	2,701	1,375	3,750	0
2110 FICA	50,760	55,842	13,093	35,740	32,771
221x Retirement	74,594	80,281	19,882	54,674	45,013
23xx Insurance	111,168	115,773	29,324	88,951	81,013
2410 Workers' Compensation	17,105	19,024	3,880	32,910	12,669
26xx Other Payroll Benefits	1,180	1,187	279	762	802
<b>TOTAL PERSONAL SERVICES</b>	<b>943,355</b>	<b>1,030,317</b>	<b>246,008</b>	<b>726,029</b>	<b>638,825</b>
<b>OPERATING EXPENSES</b>					
31xx Professional Services	2,770	24,008	0	5,000	10,000
3410 Contract Services	30,503	51,817	1,224	15,000	10,000
4010 Travel	11,692	14,266	417	8,522	5,250
41xx Communication	22,463	26,775	6,265	9,500	7,300
4210 Postage	95	62	12	100	50
4310 Utilities	156,351	281,885	62,558	0	0
4410 Rentals	1,194	722	0	1,000	1,000
4415 Internal Fleet Lease	194,906	186,422	99,080	198,160	159,589
4499 Allocated Equip Rental	0	(1,171)	0	0	0
4510 Insurance	8,097	9,612	5,520	11,041	7,253
461x Repairs & Maintenance- Vehicles	133,476	116,617	64,352	114,980	78,880
4620 Repairs & Maintenance- Buildings	329	3,216	0	1,500	1,500
4625 Repairs & Maintenance- Non-Build	38,283	16,326	1,326	12,000	13,500
46xx Repairs & Maintenance- Equipment	5,944	68,584	2,172	4,450	4,740
4710 Printing & Binding	275	129	0	0	750
4810 Promotional Activities	0	100	0	0	0
4920 Other Current Charges	3,243	1,543	528	1,800	1,200
5110 Office Supplies	1,633	2,144	0	0	0
5180 Minor Furniture & Equip	20,595	17,232	1,243	8,500	5,000
5210 Operating Supplies	87,514	76,977	13,611	15,000	13,500
5215 Uniforms	15,273	15,878	3,055	6,600	6,600
5230 Fuel Purchases	29,717	39,113	8,869	20,000	22,170
5410 Publications & Memberships	612	327	35	500	100
5440 Education	560	107	0	0	0
5450 Training	11,684	10,910	453	3,780	3,000
<b>TOTAL OPERATING EXPENSES</b>	<b>777,209</b>	<b>963,601</b>	<b>270,720</b>	<b>437,433</b>	<b>351,382</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,720,564</b>	<b>1,993,918</b>	<b>516,728</b>	<b>1,163,462</b>	<b>990,207</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	726,029	638,825	(87,204)	-12.01%
Operating Expenses	437,433	351,382	(86,051)	-19.67%
<b>TOTALS</b>	<b>1,163,462</b>	<b>990,207</b>	<b>(173,255)</b>	<b>-14.89%</b>

### Significant Budget Changes:

The decrease in personal services is mainly attributable to the elimination of the project manager position. Operating expenses decreased due to the reduction in the internal fleet lease and repairs and maintenance on vehicles.

Wastewater  
Department

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Collection  
Division

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Appropriations  
Summary

# Wastewater Department

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## Lift Station Division

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### Values & Goals

#### 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 20 lift stations at Plantation
- ◆ Implement wastewater master plan
- ◆ Complete one lift station rehab

**Value:** Fiscal Responsibility

**Goals:**

- ◆ Track utility cost of operating 147 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:**

- Installed submersible pumps on guide rails and check and plug valves in lift stations 14,12,and 20
- Completed SCADA panels installations
- Improved pumping efficiency at 13 lift stations

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Response time in minutes	30	30	30
Call-backs	0	0	0
Overflows	0	0	0
Lift station rehabs	2	1	1
SCADA in lift stations	20	20	20

## Personnel Schedule

Classification	2008	Change	2009	Amount
Crew Leader II	1.00	0.00	1.00	52,956
Lift Station Mechanic Trainee	0.00	0.00	0.00	0
Lift Station Mechanic	6.00	0.00	6.00	184,815
Maintenance Supervisor	1.00	0.00	1.00	55,897
Mobile Equip. Operator II	1.00	0.00	1.00	29,117
Plant Mechanic <sup>1</sup>	1.50	0.00	1.50	39,170
Waste Water Mechanic	1.00	0.00	1.00	26,968
Standby				3,540
<b>Total</b>	<b>11.50</b>	<b>0.00</b>	<b>11.50</b>	<b>392,463</b>

**Notes:** Allocations

Plant Mechanic<sup>1</sup>-50%3081,50%4082

## Wastewater Department

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## Lift Station Division

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## Personnel Schedule

**Wastewater  
Department**

**Lift Station  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 044-4082-535**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
1210 Regular Salaries & Wages	0	0	167,203	384,566	392,463
1410 Overtime	0	0	11,023	20,000	22,000
1530 Bonuses/Incentives	0	0	1,347	0	0
2110 FICA	0	0	13,264	28,272	28,683
221x Retirement	0	0	19,860	46,269	39,222
23xx Insurance	0	0	27,322	67,971	63,471
2410 Workers' Compensation	0	0	4,165	9,151	11,435
26xx Other Payroll Benefits	0	0	233	787	663
<b>TOTAL PERSONAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>244,417</b>	<b>557,016</b>	<b>557,937</b>
<b>OPERATING EXPENSES</b>					
3410 Contract Services	0	0	618	18,750	18,750
4010 Travel	0	0	445	8,250	6,825
41xx Communication	0	0	1,914	11,500	9,400
4210 Postage	0	0	12	500	100
4310 Utilities	0	0	77,149	240,000	250,000
4415 Internal Fleet Lease	0	0	15,516	30,771	52,077
4510 Insurance	0	0	0	0	4,432
461x Repairs & Maintenance- Vehicles	0	0	36,915	60,380	105,100
4620 Repairs & Maintenance- Buildings	0	0	0	0	1,000
4625 Repairs & Maintenance- Non-Build	0	0	0	15,000	5,000
4631 Repairs & Maintenance- Equipment	0	0	557	720	720
5180 Minor Furniture & Equip	0	0	3,204	10,000	8,000
5210 Operating Supplies	0	0	32,517	47,250	66,000
5215 Uniforms	0	0	2,479	6,600	7,200
5230 Fuel Purchases	0	(618)	6,271	20,000	15,700
5410 Publications & Memberships	0	0	125	250	250
5440 Education	0	0	0	500	0
5450 Training	0	0	2,985	2,750	3,000
<b>TOTAL OPERATING EXPENSES</b>	<b>0</b>	<b>(618)</b>	<b>180,707</b>	<b>473,221</b>	<b>553,554</b>
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>(618)</b>	<b>425,124</b>	<b>1,030,237</b>	<b>1,111,491</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	557,016	557,937	921	0.17%
Operating Expenses	473,221	553,554	80,333	16.98%
<b>TOTALS</b>	<b>1,030,237</b>	<b>1,111,491</b>	<b>81,254</b>	<b>7.89%</b>

### Significant Budget Changes:

The increase in operating expenses is mainly attributable to repairs and maintenance for vehicles and operating supplies.

**Wastewater  
Department**

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**Lift Station  
Division**

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**Appropriations  
Summary**

**Wastewater  
Department**

**Other**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 044-4088-5xx**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>OPERATING EXPENSES</u></b>					
4950 Uncollectible Accounts	10,998	7,466	25,000	50,000	20,000
4962 Customer Accounts	649,471	766,659	425,467	850,934	703,549
4963 Meter Reading	75,361	82,828	60,268	120,535	122,923
5910 Depreciation Expense	1,053,379	1,076,837	510,112	1,007,064	1,100,000
<b>TOTAL OPERATING EXPENSES</b>	<b>1,789,209</b>	<b>1,933,790</b>	<b>1,020,847</b>	<b>2,028,533</b>	<b>1,946,472</b>
<b><u>DEBT SERVICE</u></b>					
7110 Principal-Long Term Debt	0	0	0	222,362	904,646
7210 Interest-Long Term Debt	0	8,067	598,472	755,291	885,660
7311 Fees	631	789	5,110	1,000	1,000
7320 Amortize Debt Discount/Premium	5,417	5,240	3,973	5,355	3,903
7330 Amortize Debt Issue Cost	15,624	46,948	21,586	13,578	21,409
7340 Amortize Deferred Charges	17,350	17,152	16,940	28,281	16,713
<b>TOTAL DEBT SERVICE</b>	<b>39,022</b>	<b>78,196</b>	<b>646,081</b>	<b>1,025,867</b>	<b>1,833,331</b>
<b><u>OTHER USES</u></b>					
9101 Transfer to General Fund	496,900	663,892	341,258	682,516	719,642
9160 Reserve/Future Capital	0	0	0	138,553	232,033
9960 Interest-Customer Deposit	562	527	206	1,000	0
<b>TOTAL OTHER USES</b>	<b>497,462</b>	<b>664,419</b>	<b>341,464</b>	<b>822,069</b>	<b>951,675</b>
<b>TOTAL APPROPRIATIONS</b>	<b>2,325,693</b>	<b>2,676,405</b>	<b>2,008,392</b>	<b>3,876,469</b>	<b>4,731,478</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	2,028,533	1,946,472	(82,061)	-4.05%
Debt Services	1,025,867	1,833,331	807,464	78.71%
Other Uses	822,069	951,675	129,606	15.77%
<b>TOTALS</b>	<b>3,876,469</b>	<b>4,731,478</b>	<b>855,009</b>	<b>22.06%</b>

### Significant Budget Changes:

The change in operating expense is mainly attributable to the reduction in the allocation for customer accounts. The increase in debt service is directly related to the 2007 bond issue. The increase in other uses is attributable to reserve for future capital.

**Wastewater  
Department**

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**Other**

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**Appropriations  
Summary**

**Wastewater  
Department**

**Capital  
Projects**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 044-4099-535**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>PERSONAL SERVICES</u></b>					
1210 Regular Salaries & Wages	1,061	2,390	0	0	0
2110 FICA	79	175	0	0	0
221x Retirement	127	287	0	0	0
231X Insurance	161	321	0	0	0
2410 Workers' Compensation	36	95	0	0	0
26xx Other Payroll Benefits	6	4	0	0	0
2970 1st Installs	0	0	0	0	0
2999 Allocated Labor Expense	173	390	0	0	0
<b>TOTAL PERSONAL SERVICES</b>	<b>1,643</b>	<b>3,662</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>OPERATING EXPENSES</u></b>					
31xx Professional Services	25,396	288,015	54,695	0	47,500
3410 Contract Services	542,043	0	0	0	0
4010 Travel	0	0	0	0	0
4210 Postage	0	0	0	0	0
4410 Rentals	90	0	0	0	0
4499 Allocated Equipment Rental	0	1,171	0	0	0
4625 Repairs & Maintenance- Non-build	0	0	0	0	0
4710 Printing & Binding	0	0	0	0	0
4911 Advertising	347	0	0	0	0
4920 Other Current Charges	19,675	0	0	0	0
5210 Operating Supplies	246	1,054	0	0	0
5299 Allocated Material Expense	0	0	0	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>587,797</b>	<b>290,240</b>	<b>54,695</b>	<b>0</b>	<b>47,500</b>
<b><u>CAPITAL OUTLAY</u></b>					
6110 Land	684,063	0	0	0	0
6210 Buildings	25,000	0	0	0	10,000
6310 Improvements Other than Bldgs	14,943,935	3,329,329	339,422	1,450,000	245,950
6410 Machinery & Equipment	514,615	205,445	14,712	150,000	96,550
<b>TOTAL CAPITAL OUTLAY</b>	<b>16,167,613</b>	<b>3,534,774</b>	<b>354,134</b>	<b>1,600,000</b>	<b>352,500</b>
<b><u>DEBT SERVICE</u></b>					
7210 Interest-Long Term Debt	419,949	751,233	0	0	0
<b>TOTAL DEBT SERVICE</b>	<b>419,949</b>	<b>751,233</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>OTHER USES</u></b>					
9999 WIP Contra	(17,177,002)	(4,579,909)	(262,424)	0	0
<b>TOTAL OTHER USES</b>	<b>(17,177,002)</b>	<b>(4,579,909)</b>	<b>(262,424)</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>0</b>	<b>146,405</b>	<b>1,600,000</b>	<b>400,000</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	0	0	0.00%
Operating Expenses	0	47,500	47,500	100.00%
Capital Outlay	1,600,000	352,500	(1,247,500)	-77.97%
Debt Service	0	0	0	0.00%
Other Uses	0	0	0	0.00%
<b>TOTALS</b>	<b>1,600,000</b>	<b>400,000</b>	<b>(1,200,000)</b>	<b>-75.00%</b>

### Significant Budget Changes:

The change in capital outlay reflects the use of bond funds which will be carried forward from 2007-08 fiscal year.

**Wastewater  
Department**

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**Capital  
Projects**

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**Appropriations  
Summary**

**Wastewater  
Department**

**Project  
Schedule**

**Project Schedule**

<u>Number</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
440002	<u>Collecting Sewers (308,850)</u>		
	Lift Station Control Panels	Renewal & Replacement	50,000
	Lift Station 2 Rehab	Renewal & Replacement	190,000
	Manhole Rehab	Renewal & Replacement	25,000
	Gravity Sewer lines rehabilitation/ replace	Renewal & Replacement	43,850
440003	<u>Other Equipment (46,550)</u>		
	Lateral Lining System	Renewal & Replacement	27,823
	Monitoring Well Pump	Renewal & Replacement	2,152
	Monitoring Well Field Meter	Renewal & Replacement	9,575
	Dissolved Oxygen Meter	Renewal & Replacement	7,000
440006	<u>Treatment and Disposal Plants (44,600)</u>		
	Remove Fuel Tank at Sparysite	Renewal & Replacement	16,000
	Chain Link Fence at Main WWTF	Renewal & Replacement	18,600
	Roof to Cover Digester Blowers	Renewal & Replacement	10,000
<b>TOTAL</b>			400,000
<b>Source of Funds</b>			
		Renewal &	400,000
<b>TOTAL</b>			400,000

## 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:

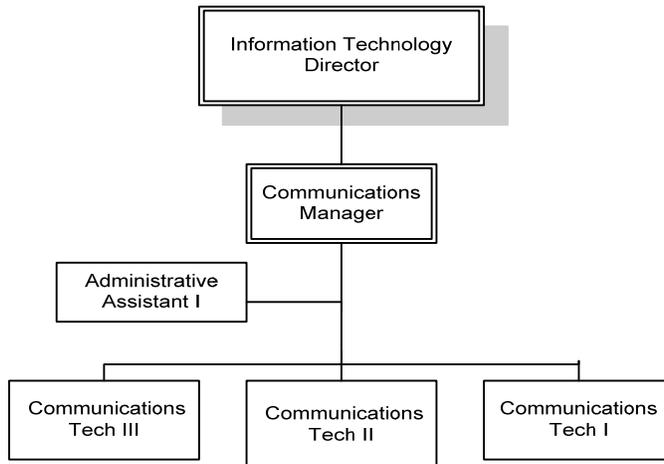
#### Internet

- 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



## Communications Department

## Organization

**Total Department Budget**

**\$ 1,184,221**

## **Communications System Description**

The communications system has a variety of customers: cellular telephone tower rental, internet services, and fiber optic communications. 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 four customers for cellular telephone tower rental space. Generators were installed by one of the vendors on their equipment at both water tower sites. Internet services were first offered in November 1998 and the ISP currently provides broadband service to a number of customers.

The fiber optic extensions serve 20+ municipal facilities and five substations that interconnect all City offices to the IBM AS/400 computer located in City Hall. The City currently provides service to over 165 fiber optic locations, including the Lake County School System, with more than 43 locations connected on the City's fiber optic network. The City began the year with 168 miles of fiber optic cable. During the year, over three miles of additional fiber was installed to support new customers. The City continues its efforts to provide and support a high speed fiber optic telecommunications 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 to secure data transfer between multiple business sites.

In fiscal year 2006, the City began offering a 100Mbps Wide Area Ethernet service to provide easy connectivity and extensions for computer networks. This wide area network connects all of our broadband internet customers, in addition to our multiple facility customers who require substantial bandwidth to run their networks that connect their information technology sites. During the past 12 months, the City established a second, upstream internet service provider to add redundancy to our broadband internet service. This service supports customers whose imaging or graphics requirements are such that a shared broadband connection will not suffice. The City also offers a 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

Communications  
Department

Budget  
Summary -  
Operating  
Statement

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>OPERATING REVENUE</b>					
Charges for Services	1,027,281	1,154,034	546,669	1,188,576	1,172,221
Other Operating Revenue	54,211	3,745	20,502	27,300	12,000
<b>TOTAL OPERATING REVENUE</b>	<b>1,081,492</b>	<b>1,157,779</b>	<b>567,171</b>	<b>1,215,876</b>	<b>1,184,221</b>
<b>OPERATING APPROPRIATIONS</b>					
Communications	685,599	783,214	366,977	754,777	819,263
Internet Service Provider	88,432	81,352	59,189	107,164	70,518
Other Operating Expenses	46,469	49,640	20,396	118,700	104,230
<b>TOTAL APPROPRIATIONS</b>	<b>(820,500)</b>	<b>(914,206)</b>	<b>(446,562)</b>	<b>(980,641)</b>	<b>(994,011)</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>260,992</b>	<b>243,573</b>	<b>120,609</b>	<b>235,235</b>	<b>190,210</b>
Non-Operating Revenue	0	0	0	0	0
Non-Operating Appropriations	(228)	(286)	(151)	(210)	(210)
<b>NET OTHER INCOME</b>	<b>(228)</b>	<b>(286)</b>	<b>(151)</b>	<b>(210)</b>	<b>(210)</b>
<b>NET INCOME BEFORE TRANSFERS</b>	<b>260,764</b>	<b>243,287</b>	<b>120,458</b>	<b>235,025</b>	<b>190,000</b>
Transfers to other funds	106,963	0	0	0	0
<b>NET INCOME AFTER TRANSFERS</b>	<b>153,801</b>	<b>243,287</b>	<b>120,458</b>	<b>235,025</b>	<b>190,000</b>
Other Sources	0	200,000	0	0	0
Capital Projects	0	(1)	(470)	(235,025)	(190,000)
<b>NET OTHER SOURCES</b>	<b>0</b>	<b>199,999</b>	<b>(470)</b>	<b>(235,025)</b>	<b>(190,000)</b>
<b>UNAPPROPRIATED BALANCE</b>	<b>153,801</b>	<b>443,286</b>	<b>119,988</b>	<b>0</b>	<b>0</b>

**Revenue Detail**

ACCOUNT	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>045-0000</b>					
<b><u>CHARGES FOR SERVICES</u></b>					
34390 Internet	148,091	144,787	63,857	149,250	110,400
34392 Commercial - Fiber	571,766	639,401	282,190	622,369	639,394
34396 Municipal - Fiber	157,907	205,920	123,654	262,080	262,904
34397 Antenna Tower Fees	147,429	160,699	75,442	154,877	159,523
<b>TOTAL CHARGES FOR SERVICES</b>	<b>1,025,193</b>	<b>1,150,807</b>	<b>545,143</b>	<b>1,188,576</b>	<b>1,172,221</b>
<b><u>OTHER OPERATING REVENUE</u></b>					
34905 Penalties	2,088	3,227	1,526	0	0
<b>TOTAL OTHER OPERATING REVENUE</b>	<b>2,088</b>	<b>3,227</b>	<b>1,526</b>	<b>0</b>	<b>0</b>
<b><u>NON OPERATING REVENUE</u></b>					
33191 Emergency Management	0	0	0	0	0
36101 Interest on Investments	(13,633)	(3,261)	3,308	15,300	0
36130 Gain/Loss Investment	(1,317)	(380)	626	0	0
36909 Other Income	224	256	79	0	0
36925 Misc Jobbing Revenue	68,937	7,130	16,489	12,000	12,000
<b>TOTAL NON OPERATING REVENUE</b>	<b>54,211</b>	<b>3,745</b>	<b>20,502</b>	<b>27,300</b>	<b>12,000</b>
<b><u>OTHER SOURCES</u></b>					
38111 Transfer from General Fund	0	200,000	0	0	0
38950 Contributions - Cust/Dev	0	0	0	0	0
38962 Appropriated Renewal & Replacement	0	0	0	0	0
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL RESOURCES</b>	<b>1,081,492</b>	<b>1,357,779</b>	<b>567,171</b>	<b>1,215,876</b>	<b>1,184,221</b>

## Division Summary of Appropriations

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>5023 COMMUNICATIONS</b>					
Personal Services	230,088	309,599	118,634	265,817	226,985
Operating Expenses	455,371	473,615	248,343	488,960	592,278
Capital Outlay	140	0	0	0	0
Debt Service	46,469	49,640	20,396	117,000	104,230
Other Uses	106,963	0	0	0	0
<b>TOTAL COMMUNICATIONS</b>	<b>839,031</b>	<b>832,854</b>	<b>387,373</b>	<b>871,777</b>	<b>923,493</b>
<b>5026 INTERNET SERVICE PROVIDER</b>					
Operating Expenses	88,432	81,352	59,189	107,164	70,518
Other Uses	228	286	151	1,910	210
<b>TOTAL INTERNET SERVICE</b>	<b>88,660</b>	<b>81,638</b>	<b>59,340</b>	<b>109,074</b>	<b>70,728</b>
<b>5099 CAPITAL PROJECTS</b>					
Personal Services	31,496	6,374	20,994	48,859	89,838
Operating Expenses	19,716	4,771	8,425	1,166	2,176
Capital Outlay	343,360	82,422	54,275	185,000	97,986
Other Uses	(394,572)	(93,566)	(83,224)	0	0
<b>TOTAL CAPITAL PROJECTS</b>	<b>0</b>	<b>1</b>	<b>470</b>	<b>235,025</b>	<b>190,000</b>
<b>GRAND TOTAL</b>					
Personal Services	261,584	315,973	139,628	314,676	316,823
Operating Expenses	563,519	559,738	315,957	597,290	664,972
Capital Outlay	343,500	82,422	54,275	185,000	97,986
Debt Service	46,469	49,640	20,396	117,000	104,230
Other Uses	(287,381)	(93,280)	(83,073)	1,910	210
<b>TOTAL APPROPRIATIONS</b>	<b>927,691</b>	<b>914,493</b>	<b>447,183</b>	<b>1,215,876</b>	<b>1,184,221</b>

Communications  
Department

Division  
Summary of  
Appropriations

Communications  
Department

Communication  
Division

Values & Goals

Values & Goals

Value: Excellence in All We Do

Goals:

- ◆ Emphasize quality and customer service by “doing it right” the first time
- ◆ Enhance employee skills 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 business

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

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

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 members to learn better ways to accomplish a goal

Major Accomplishments:

- Exceeded the adopted cash reserve policy
- Successfully completed connection to FL Lambda Rail which provides our broadband Internet customers with greater redundancy
- Added additional 3.1 miles of fiber cable in Leesburg and surrounding Lake County
- Increased fiber optic connections by 6%
- Completed data entry in Network Engineer software for southern half of Lake County
- The continued decline of dial-up services led to the elimination of this service, resulting in expense and resource savings

Performance Measures:

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Total Fiber miles	165	168	173
Revenue	\$1,100,000	\$1,143,000	\$1,200,150
Fiber optic sites	166	176	185
Broadband service [annual billing]	\$110,000	\$110,400	\$116,400

## Personnel Schedule

Classification	2008	Change	2009	Amount
Administrative Assistant I	1.00	0.00	1.00	28,053
Communications Technician II	0.00	1.00	1.00	51,309
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	73,271
Communications Tech III	0.00	1.00	1.00	57,232
Communications Tech I	0.00	1.00	1.00	31,828
Senior Communications Tech	1.00	(1.00)	0.00	0
Time charged directly to Capital Projects				(56,000)
<b>Total</b>	<b>5.00</b>	<b>0.00</b>	<b>5.00</b>	<b>185,693</b>

Communications  
Department

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Communication  
Division

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Personnel  
Schedule

Communications  
Department

Communications  
Division

Appropriations  
Detail

Appropriations Detail

Account # 045-5023-5xx

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	168,734	227,097	89,889	197,378	185,693
1310 Temporary Labor	0	0	0	2,500	0
1410 Overtime	9,864	8,047	1,777	7,000	6,000
15xx Bonuses/Incentives	375	612	875	1,625	0
2110 FICA	13,162	17,273	6,768	14,209	13,097
221x Retirement	19,619	26,133	10,817	20,202	17,654
23xx Insurance	20,723	29,074	11,087	29,077	15,971
2410 Workers' Compensation	1,074	1,740	463	169	1,263
262x Other Payroll Benefits	1,222	567	91	576	222
2999 Allocated Labor Expense	(4,685)	(944)	(3,133)	(6,919)	(12,915)
<b>TOTAL PERSONAL SERVICES</b>	<b>230,088</b>	<b>309,599</b>	<b>118,634</b>	<b>265,817</b>	<b>226,985</b>
<b>OPERATING EXPENSES</b>					
31xx Professional Services	10,105	6,588	7,772	9,400	31,809
4010 Travel	2,142	1,529	1,378	772	500
41XX Communication	162	1,392	1,788	100	2,700
4210 Postage	196	141	53	120	120
4310 Utilities	9,021	9,985	4,753	10,500	10,044
4410 Rentals	66,040	63,475	33,388	71,587	74,925
4415 Fleet Lease	0	3,087	9,775	19,551	13,656
4499 Allocated Equip. Rental	(9,335)	0	(7,943)	2,500	0
4510 Insurance	12,751	12,960	12,135	24,270	17,459
461x Repairs & Maintenance- Vehicles	5,471	3,811	6,957	13,990	14,470
4620 Repairs & Maintenance- Buildings	0	3,224	60	0	2,000
462x Repairs & Maintenance- Non-Build	14,348	4,935	2,700	10,000	8,500
46xx Repairs & Maintenance- Equipment	1,735	3,549	3,000	6,100	5,899
4710 Printing & Binding	0	220	77	135	135
4810 Promotional Activities	1,500	381	39	500	500
49xx Other Current Charges	5,635	524	18	1,000	1,500
4945 Injury/ Damage to Others	2,500	0	2,089	0	0
4950 Uncollectible Accounts	24,483	(387)	728	1,455	1,455
4961 General Administrative	0	0	0	0	15,805
4962 Customer Accounts	0	0	0	0	34,194
4970 Regulatory Assessment Fees	50	50	633	109	633
5110 Office Supplies	50	458	0	0	0
5180 Minor Furniture/Equipment	7,081	10,072	4,888	9,270	9,000
521x Operating Supplies	18,764	49,734	10,912	7,750	18,000
5215 Uniforms	242	444	160	535	1,000
5230 Fuel Purchases	(78)	(101)	1,899	3,000	3,600
5299 Allocated Material Expense	(5,326)	(1,659)	(742)	(1,166)	(2,176)
5410 Publications & Memberships	0	198	0	300	350
5440 Education	0	395	(40)	450	0
5450 Training	1,948	3,267	2,803	3,030	1,200
5910 Depreciation Expense	285,886	295,343	149,063	293,702	325,000
<b>TOTAL OPERATING EXPENSES</b>	<b>455,371</b>	<b>473,615</b>	<b>248,343</b>	<b>488,960</b>	<b>592,278</b>
<b>CAPITAL OUTLAY</b>					
6310 Improve Other Than Bldgs	140	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>140</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DEBT SERVICE</b>					
7110 Principal Payment	0	0	0	70,000	73,000
7210 Interest Payments	46,469	49,640	20,396	47,000	31,230
<b>TOTAL DEBT SERVICE</b>	<b>46,469</b>	<b>49,640</b>	<b>20,396</b>	<b>117,000</b>	<b>104,230</b>
<b>OTHER USES</b>					
9101 Transfer to General Fund	106,963	0	0	0	0
<b>TOTAL OTHER USES</b>	<b>106,963</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPROPRIATIONS</b>	<b>839,031</b>	<b>832,854</b>	<b>387,373</b>	<b>871,777</b>	<b>923,493</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	265,817	226,985	(38,832)	-14.61%
Operating Expenses	488,960	592,278	103,318	21.13%
Capital Outlay	0	0	0	0.00%
Debt Services	117,000	104,230	(12,770)	-10.91%
Other Uses	0	0	0	0.00%
<b>TOTALS</b>	<b>871,777</b>	<b>923,493</b>	<b>51,716</b>	<b>5.93%</b>

### Significant Budget Changes:

The reduction in personal services reflects a change in the amount being charged to capital projects. The increase in operating expense is primarily attributable to professional services, general and administrative, expense customer accounts and depreciation. The change in debt service reflects the reduction in the variable interest rate.

Communications  
Department

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Communications  
Division

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Appropriations  
Summary

**Communications  
Department**

**Internet Service  
Provider  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 045-5026-5xx**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b><u>OPERATING EXPENSES</u></b>					
3110 Professional Services	86,396	79,133	59,039	104,900	68,968
4110 Communication	0	0	0	364	100
4210 Postage	0	2	0	100	100
4710 Printing & Binding	0	0	0	200	0
4810 Promotional Activities	2,036	0	0	500	500
4911 Advertising	0	1,575	0	500	500
5210 Operating Supplies	0	642	150	500	250
5410 Publications & Membership	0	0	0	100	100
<b>TOTAL OPERATING EXPENSES</b>	<b>88,432</b>	<b>81,352</b>	<b>59,189</b>	<b>107,164</b>	<b>70,518</b>
<b><u>OTHER USES</u></b>					
9960 Interest - Customer Deposit	228	286	151	210	210
9990 Contingency Fund	0	0	0	1,700	0
<b>TOTAL OTHER USES</b>	<b>228</b>	<b>286</b>	<b>151</b>	<b>1,910</b>	<b>210</b>
<b>TOTAL APPROPRIATIONS</b>	<b>88,660</b>	<b>81,638</b>	<b>59,340</b>	<b>109,074</b>	<b>70,728</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	107,164	70,518	(36,646)	-34.20%
Other Uses	1,910	210	(1,700)	-89.01%
<b>TOTALS</b>	<b>109,074</b>	<b>70,728</b>	<b>(38,346)</b>	<b>-35.16%</b>

### Significant Budget Changes:

The change in operating expense is directly attributable to the reduction in professional services. Other uses decreased due to the elimination of the contingency fund.

Communications  
Department

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Internet Service  
Provider  
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Appropriations  
Summary

Communications  
Department

Capital  
Projects

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Detail

Appropriations Detail

Account # 045-5099-5xx

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
1210 Regular Salaries & Wages	20,314	4,093	13,583	30,000	56,000
2110 FICA	1,503	301	1,005	2,295	4,285
221x Retirement	2,440	491	1,630	3,600	6,720
23xx Insurance	2,217	496	1,528	4,965	9,269
2410 Workers' Compensation	304	44	106	1,080	650
262x Other Payroll Benefits	33	5	9	0	0
2999 Allocated Personal Expense	4,685	944	3,133	6,919	12,914
<b>TOTAL PERSONAL SERVICES</b>	<b>31,496</b>	<b>6,374</b>	<b>20,994</b>	<b>48,859</b>	<b>89,838</b>
<b>OPERATING EXPENSES</b>					
31xx Professional Services	4,347	0	0	0	0
3410 Contract Services	0	0	0	0	0
4210 Postage	0	0	0	0	0
4410 Rentals	0	0	0	0	0
4499 Allocated Equip Rental	9,335	0	7,683	0	0
4920 Other Current Charges	0	0	0	0	0
5180 Minor Furniture/Equipment	0	0	0	0	0
5210 Operating Supplies	708	3,112	0	0	0
5299 Allocated Material Expense	5,326	1,659	742	1,166	2,176
<b>TOTAL OPERATING EXPENSES</b>	<b>19,716</b>	<b>4,771</b>	<b>8,425</b>	<b>1,166</b>	<b>2,176</b>
<b>CAPITAL OUTLAY</b>					
6310 Improvements Other Than Bldgs	197,442	32,294	11,461	90,000	31,366
6410 Machinery & Equipment	0	7,680	22,382	95,000	20,000
6460 Taxable Materials	136,460	39,584	19,095	0	43,570
64xx Use Tax	9,458	2,864	1,337	0	3,050
<b>TOTAL CAPITAL OUTLAY</b>	<b>343,360</b>	<b>82,422</b>	<b>54,275</b>	<b>185,000</b>	<b>97,986</b>
<b>OTHER USES</b>					
9999 WIP Contra	(394,572)	(93,566)	(83,224)	0	0
<b>TOTAL OTHER USES</b>	<b>(394,572)</b>	<b>(93,566)</b>	<b>(83,224)</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>1</b>	<b>470</b>	<b>235,025</b>	<b>190,000</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	48,859	89,838	40,979	100.00%
Operating Expenses	1,166	2,176	1,010	100.00%
Capital Outlay	185,000	97,986	(87,014)	-47.03%
<b>TOTALS</b>	<b>235,025</b>	<b>190,000</b>	<b>(45,025)</b>	<b>-19.16%</b>

Communications  
Department

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Capital  
Projects

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Appropriations  
Summary

### Significant Budget Changes:

The increase in personal services is related to the use of city staff on capital projects. The decrease in capital outlay reflects the slowdown of capital projects.

**Communications  
Department**

**Project  
Schedule**

**Project Schedule**

<u>Number</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
450001	Line Installation	Current Revenue	130,000
450002	<u>Line Extension (50,000)</u>		
	Redundant Fiber Routes	Current Revenue	30,000
	FDOT Lake County Relocations	Current Revenue	20,000
450008	<u>Other equipment (10,000)</u>		
	Miscellaneous Service Equipment	Current Revenue	10,000
<b>TOTAL</b>			190,000
<b>Source of Funds</b>			
			Current Revenue
<b>TOTAL</b>			190,000

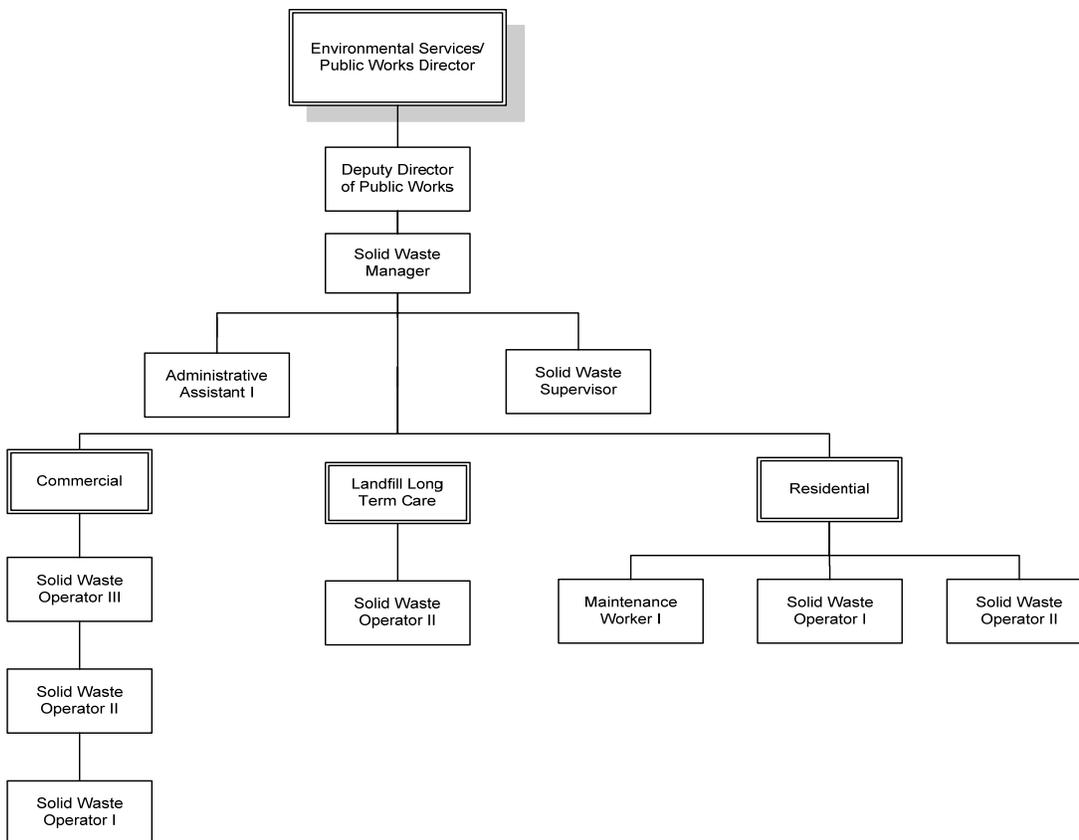
## Ray Sharp, Environmental Services/Public Works Director

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



## Solid Waste Department

## Organization

**Total  
Department  
Budget**

**\$ 3,749,246**

## Solid Waste Department

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### Solid Waste System Description

#### 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

## Solid Waste Department

## Budget Summary- Operating Statement

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>OPERATING REVENUE</b>					
Charges for Services	3,142,623	3,456,140	1,748,282	3,992,779	3,710,019
Other Operating Revenues	40,676	39,998	25,947	36,336	39,227
<b>TOTAL OPERATING REVENUE</b>	<b>3,183,299</b>	<b>3,496,138</b>	<b>1,774,229</b>	<b>4,029,115</b>	<b>3,749,246</b>
<b>OPERATING APPROPRIATIONS</b>					
Long-Term Care	82,693	129,833	83,253	160,920	131,442
Residential	1,516,674	1,555,768	805,219	1,651,629	1,666,189
Commercial	1,480,955	1,296,707	635,361	1,722,703	1,626,615
Other Operating Expenses	(178,194)	(75,346)	(165,498)	0	0
<b>TOTAL APPROPRIATIONS</b>	<b>(2,902,128)</b>	<b>(2,906,962)</b>	<b>(1,358,335)</b>	<b>(3,535,252)</b>	<b>(3,424,246)</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>281,171</b>	<b>589,176</b>	<b>415,894</b>	<b>493,863</b>	<b>325,000</b>
Non-Operating Revenue	(19,393)	0	0	0	0
Non-Operating Appropriations	(68)	(102)	(76)	0	0
<b>NET OTHER INCOME</b>	<b>(19,461)</b>	<b>(102)</b>	<b>(76)</b>	<b>0</b>	<b>0</b>
<b>NET INCOME BEFORE TRANSFERS</b>	<b>261,710</b>	<b>589,074</b>	<b>415,818</b>	<b>493,863</b>	<b>325,000</b>
Transfers to other funds	232,339	250,571	134,125	268,250	250,000
<b>NET INCOME AFTER TRANSFERS</b>	<b>29,371</b>	<b>338,503</b>	<b>281,693</b>	<b>225,613</b>	<b>75,000</b>
Other Sources	0	0	0	0	0
Capital Projects	0	0	(82,245)	(125,000)	(75,000)
<b>NET OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>(82,245)</b>	<b>(125,000)</b>	<b>(75,000)</b>
<b>UNAPPROPRIATED BALANCE</b>	<b>29,371</b>	<b>338,503</b>	<b>199,448</b>	<b>100,613</b>	<b>0</b>

# Solid Waste Department

## Revenue Detail

### Revenue Detail

ACCOUNT	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>046-0000</b>					
<b><u>CHARGES FOR SERVICES</u></b>					
34341 Residential Refuse	1,269,375	1,501,223	769,576	1,719,304	1,458,542
34342 Commercial Dumpster	1,436,213	1,533,392	773,084	1,812,502	1,808,007
34343 Commercial Manual Refuse	245,820	218,066	120,108	256,492	244,712
34344 Roll-Off	115,072	114,896	41,082	122,985	116,546
34346 Interdept/Refuse	43,287	53,531	26,820	46,319	47,214
<b>TOTAL CHARGES FOR SERVICES</b>	<b>3,109,767</b>	<b>3,421,108</b>	<b>1,730,670</b>	<b>3,957,602</b>	<b>3,675,021</b>
<b><u>OTHER OPERATING REVENUE</u></b>					
34905 Penalties	30,067	34,267	17,592	33,126	33,394
34910 Misc Operating Revenue	2,789	765	20	2,051	1,604
<b>TOTAL OTHER OPERATING REVENUE</b>	<b>32,856</b>	<b>35,032</b>	<b>17,612</b>	<b>35,177</b>	<b>34,998</b>
<b><u>NON OPERATING REVENUE</u></b>					
33191 Emergency Management	(19,393)	0	0	0	0
36101 Interest on Investments	19,488	10,847	5,264	15,618	14,837
36102 Interest - Long Term Care	3,044	3,566	1,176	2,869	2,936
36130 Gain/Loss Investments	(608)	1,837	1,194	0	(242)
36505 Sale of Surplus Materials	0	0	9,195	0	0
36925 Misc Jobbing Revenue	1,026	0	0	821	1,168
36945 Recyclables - County	17,726	23,748	9,118	17,028	20,528
<b>TOTAL NON OPERATING REVENUE</b>	<b>21,283</b>	<b>39,998</b>	<b>25,947</b>	<b>36,336</b>	<b>39,227</b>
<b>TOTAL RESOURCES</b>	<b>3,163,906</b>	<b>3,496,138</b>	<b>1,774,229</b>	<b>4,029,115</b>	<b>3,749,246</b>

## Division Summary of Appropriations

## Solid Waste Department

### Division Summary of Appropriations

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>5142 LONG-TERM CARE</b>					
Personal Services	34,018	33,574	11,299	39,143	21,851
Operating Expenses	48,675	96,259	71,954	121,777	109,591
Capital Outlay	0	0	82,245	125,000	75,000
Other Uses	(44,633)	(75,346)	(165,498)	0	0
<b>TOTAL LONG-TERM CARE</b>	<b>38,060</b>	<b>54,487</b>	<b>0</b>	<b>285,920</b>	<b>206,442</b>
<b>5143 RESIDENTIAL</b>					
Personal Services	408,935	459,270	225,790	522,617	547,269
Operating Expenses	1,107,739	1,096,498	579,429	1,129,012	1,118,920
Capital Outlay	0	0	0	0	0
Other Uses	91,747	113,715	53,650	107,300	0
<b>TOTAL RESIDENTIAL</b>	<b>1,608,421</b>	<b>1,669,483</b>	<b>858,869</b>	<b>1,758,929</b>	<b>1,666,189</b>
<b>5144 COMMERCIAL</b>					
Personal Services	321,125	330,760	138,432	325,868	354,018
Operating Expenses	1,026,269	965,947	488,709	1,195,355	1,172,597
Capital Outlay	133,561	0	8,220	201,480	100,000
Other Uses	7,099	136,958	80,551	261,563	250,000
<b>TOTAL COMMERCIAL</b>	<b>1,488,054</b>	<b>1,433,665</b>	<b>715,912</b>	<b>1,984,266</b>	<b>1,876,615</b>
<b>GRAND TOTAL</b>					
Personal Services	764,078	823,604	375,521	887,628	923,138
Operating Expenses	2,182,683	2,158,704	1,140,092	2,446,144	2,401,108
Capital Outlay	133,561	0	90,465	326,480	175,000
Other Uses	54,213	175,327	(31,297)	368,863	250,000
<b>TOTAL APPROPRIATIONS</b>	<b>3,134,535</b>	<b>3,157,635</b>	<b>1,574,781</b>	<b>4,029,115</b>	<b>3,749,246</b>

## Solid Waste Department

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## Landfill Long-Term Care Division

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## Values & Goals

### Values & Goals

**Value:** Excellence in All We Do

**Goals:**

- ◆ Bring the City's 40 acre site in compliance with Florida Department of Environmental Protection (DEP) standards by April 1, 2009
- ◆ Maintain the City's 120 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:**

- Repaired underground overflow drainage in northwest corner of landfill
- Removed fallen tree branches and repaired any damage to fence surrounding landfill

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Mow landfill	16	16	12
Clean under-drain of all debris	3	0	2
Inspect fence line for necessary repairs	48	48	48
Report leachate readings to the State	12	12	12

## Personnel Schedule

Classification	2008	Change	2009	Amount
Solid Waste Operator II <sup>1</sup>	1.00	(0.50)	0.50	14,756
<b>Total</b>	<b>1.00</b>	<b>(0.50)</b>	<b>0.50</b>	<b>14,756</b>

**Notes:** Allocations  
Solid Waste Operator II<sup>1</sup>  
50%-5143,50%-5142

**Solid Waste  
Department**

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**Landfill Long-  
Term Care  
Division**

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**Personnel  
Schedule**

**Solid Waste  
Department**

**Landfill Long-  
Term Care  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 046-5142-534**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>PERSONAL SERVICES</u></b>					
12xx Regular Salaries & Wages	21,224	21,083	7,262	26,141	14,756
1410 Overtime	1,274	1,643	407	0	0
1530 Bonuses/Incentives	76	63	63	0	0
2110 FICA	1,640	1,663	554	1,919	1,048
221x Retirement	2,547	2,530	804	3,137	1,488
23xx Insurance	4,949	4,274	1,549	5,674	3,179
2410 Workers' Compensation	2,260	2,318	660	2,272	1,380
26xx Other Payroll Benefits	48	0	0	0	0
<b>TOTAL PERSONAL SERVICES</b>	<b>34,018</b>	<b>33,574</b>	<b>11,299</b>	<b>39,143</b>	<b>21,851</b>
<b><u>OPERATING EXPENSES</u></b>					
31xx Professional Services	38,491	85,504	66,892	110,000	83,520
3410 Contract Services	0	919	0	0	0
4310 Utilities	7,185	8,316	4,622	9,000	10,500
4415 Fleet Lease	0	0	0	0	3,874
4611 Fleet Maintenance	0	0	0	0	9,720
4625 R&M/Non-Building (OTB)	123	376	0	300	300
4920 Other Current Charges	860	781	426	877	877
5180 Minor Furniture/Equipment	0	168	0	0	0
52xx Operating Supplies	2,016	195	14	1,600	800
<b>TOTAL OPERATING EXPENSES</b>	<b>48,675</b>	<b>96,259</b>	<b>71,954</b>	<b>121,777</b>	<b>109,591</b>
<b><u>CAPITAL OUTLAY</u></b>					
6310 Improvements other than Buildings	0	0	82,245	125,000	75,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>82,245</b>	<b>125,000</b>	<b>75,000</b>
<b><u>OTHER USES</u></b>					
9920 Contra-Curr Cost Long Term Care	(44,633)	(75,346)	(165,498)	0	0
<b>TOTAL OTHER USES</b>	<b>(44,633)</b>	<b>(75,346)</b>	<b>(165,498)</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPROPRIATIONS</b>	<b>38,060</b>	<b>54,487</b>	<b>0</b>	<b>285,920</b>	<b>206,442</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	39,143	21,851	(17,292)	-44.18%
Operating Expenses	121,777	109,591	(12,186)	-10.01%
Capital Outlay	125,000	75,000	(50,000)	100.00%
Other Uses	0	0	0	0.00%
<b>TOTALS</b>	<b>285,920</b>	<b>206,442</b>	<b>(79,478)</b>	<b>-27.80%</b>

### Significant Budget Changes:

The change in personal services reflects the reduction of half of a position. Operating expenses decreased due to the reduction in professional services. The decrease in capital outlay is attributable to the reduction in improvement other than buildings.

## Solid Waste Department

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## Landfill Long- Term Care Division

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## Appropriations Summary

## Solid Waste Department

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## Residential Division

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## Values & Goals

### Values & Goals

**Value:** Excellence in All We Do

**Goals:**

- ◆ Review current cross-training program to ensure staff can safely operate all residential vehicle equipment
- ◆ Accommodate "special needs" pick up within 48 hours
- ◆ Actively campaign to increase recycling by 2%
- ◆ Continue to work with Code Enforcement and Neighborhood Coordinator to increase code compliance

**Value:** Fiscal Responsibility

**Goal:**

- ◆ Conduct an annual 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 and accurate by March 31, 2009
- ◆ Evaluate our existing residential recycling program to effectively decrease the amount of landfill waste creating a reduction in disposal fees
- ◆ Conduct a rate study of residential services in order to evaluate fees

**Value:** A Caring Organization

**Goal:**

- ◆ Conduct a salary survey by 12/31/08 for the solid waste residential division and recommend any changes to human resources to ensure our employees are provided a competitive salary

**Major Accomplishments:**

- Established a basis for good customer satisfaction by improving employee training
- Participated in four neighborhood cleanups, and helped institute a City-wide neighborhood cleanup program
- Supported 16 City events, which included Leesburg's Country Music Fest, Bikefest, Mardi Gras, and the Fine Arts Festival

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Number of residential accounts	6,188	6,594	6,924
Tons of solid waste taken to incinerator	7,729	8,166	8,574
Tons of scrap metal recycled	0	0	25
Tons of tires collected	6	14	20
Tons of household items recycled	407	402	422
Number of special needs pickups	0	0	3
Number of employees being cross-trained in-house	2	0	4
Number of code compliance calls	0	0	4
Tons of E-Waste	17	23	29

## Personnel Schedule

Classification	2008	Change	2009	Amount
Deputy Director of Public Works <sup>1</sup>	0	0.45	0.45	31,686
Administrative Assistant I <sup>2</sup>	0.50	0.00	0.50	16,217
Maintenance Worker I	0.50	0.50	1.00	20,586
Solid Waste Manager <sup>3</sup>	0.50	0.00	0.50	25,310
Solid Waste Operator I	6.50	1.50	8.00	199,957
Solid Waste Operator II <sup>4</sup>	2.50	(1.00)	1.50	49,817
Solid Waste Supervisor <sup>5</sup>	1.00	(0.50)	0.50	20,555
<b>Total</b>	<b>11.50</b>	<b>0.95</b>	<b>12.45</b>	<b>364,128</b>

**Notes:** Allocations

Deputy Director of Public Works<sup>1</sup>

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

Administrative Assistant I<sup>2</sup>

50%-5143,50%-5144

Solid Waste Manager<sup>3</sup>

50%-5143,50%-5144

Solid Waste Operator II<sup>4</sup>

**Solid Waste  
Department**

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**Residential  
Division**

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**Personnel  
Schedule**

**Solid Waste  
Department**

**Residential  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 046-5143-5xx**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>PERSONAL SERVICES</u></b>					
1210 Regular Salaries & Wages	244,234	289,984	149,118	326,035	364,128
1310 Temporary Labor	23,294	12,150	397	8,000	1,000
1410 Overtime	16,702	16,222	5,367	29,246	16,955
1530 Bonuses/Incentives	1,072	1,051	1,354	1,313	0
2110 FICA	19,038	22,357	11,427	23,749	26,699
221x Retirement	29,140	33,821	17,676	39,124	36,723
23xx Insurance	49,154	54,081	27,559	67,513	71,871
2410 Workers' Compensation	26,118	29,050	12,789	27,037	29,682
262x Other Payroll Benefits	183	554	103	600	211
<b>TOTAL PERSONAL SERVICES</b>	<b>408,935</b>	<b>459,270</b>	<b>225,790</b>	<b>522,617</b>	<b>547,269</b>
<b><u>OPERATING EXPENSES</u></b>					
3410 Contract Services	437,419	412,142	181,984	350,000	408,900
4010 Travel	1,614	265	0	470	150
41xx Communication	1,150	965	989	300	700
4415 Internal Fleet Lease	258,416	255,472	141,315	282,633	259,781
4510 Insurance	12,839	13,773	6,723	13,446	11,247
461x Repairs & Maintenance- Vehicles	141,529	145,870	88,039	144,240	108,100
463x Repairs & Maintenance- Equipment	725	848	188	360	360
4710 Printing & Binding	312	0	0	200	200
4810 Promotional Activities	2,953	3,463	1,730	3,000	3,460
49xx Advertising/Other Current Charge	247	359	123	300	200
4950 Uncollectible Accounts	(7,199)	(2,209)	7,500	15,000	0
4961 General Administrative	81,887	72,056	38,308	76,616	54,597
4962 Customer Accounts	34,949	61,707	31,171	62,341	110,440
5110 Office Supplies	100	150	0	0	0
5180 Minor Furniture/Equipment	168	287	286	500	0
5210 Operating Supplies	47,463	22,457	43,302	50,462	60,000
5215 Uniforms	1,652	2,811	1,799	4,410	4,410
5230 Fuel Purchases	72,119	82,297	25,435	97,320	75,000
5410 Publications & Memberships	295	431	251	375	375
5450 Training	722	980	0	2,000	1,000
5910 Depreciation Expense	18,379	22,374	10,286	25,039	20,000
<b>TOTAL OPERATING EXPENSES</b>	<b>1,107,739</b>	<b>1,096,498</b>	<b>579,429</b>	<b>1,129,012</b>	<b>1,118,920</b>
<b><u>CAPITAL OUTLAY</u></b>					
6210 Buildings	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>OTHER USES</u></b>					
9101 Transfer to General Fund	91,747	113,715	53,650	107,300	0
<b>TOTAL OTHER USES</b>	<b>91,747</b>	<b>113,715</b>	<b>53,650</b>	<b>107,300</b>	<b>0</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,608,421</b>	<b>1,669,483</b>	<b>858,869</b>	<b>1,758,929</b>	<b>1,666,189</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	522,617	547,269	24,652	4.72%
Operating Expenses	1,129,012	1,118,920	(10,092)	-0.89%
Capital Outlay	0	0	0	0.00%
Other Uses	107,300	0	(107,300)	-100.00%
<b>TOTALS</b>	<b>1,758,929</b>	<b>1,666,189</b>	<b>(92,740)</b>	<b>-5.27%</b>

Significant Budget Changes:

**Solid Waste  
Department**

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**Residential  
Division**

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**Appropriations  
Summary**

## Solid Waste Department

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## Commercial Division

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## Values & Goals

### Values & Goals

**Value:** Excellence in All We Do

**Goals:**

- ◆ Review current cross-training program to ensure staff can safely operate and set up all commercial equipment (vehicles and containers)
- ◆ Review compactor service program by 12/31/08 to ensure customer service is provided in the most efficient and cost effective way
- ◆ Develop informational literature to educate the customers in proper protection of the environment and the methods for bulk item disposal by 9/30/09

**Value:** Fiscal Responsibility

**Goals:**

- ◆ Conduct an annual efficiency route audit for solid waste service areas to ensure dumpster and compactor accounts are being billed correctly for container sizes to ensure records are current and accurate by March 31, 2009
- ◆ Evaluate our existing commercial recycling program to effectively decrease the amount of landfill waste, creating a reduction in disposal fees
- ◆ Conduct a rate study of commercial services (compactor/dumpster) in order to evaluate fees

**Value:** A Caring Organization

- ◆ Conduct a salary survey by 12/31/08 for the solid waste commercial division and recommend any changes to human resources to ensure our employees are provided a competitive salary

**Major Accomplishments**

- Support downtown events with dumpster service to reduce overtime and transportation costs
- Increased commercial accounts by approximately 5% without any additional equipment or personnel

**Performance Measures:**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Hand commercial accounts	574	556	584
Dumpster accounts	625	673	707
Hand commercial solid waste collected (tons)	763	784	825
Commercial dumpster solid waste collected (tons)	11,729	11,293	11,858
Commercial construction and demo	7,126	5,780	6,069
Commercial recycling collected (tons)	7,316	1,500	1,500
Rolloff/Compactor accounts	0	0	17

## Personnel Schedule

Classification	2008	Change	2009	Amount
Deputy Director of Public Works <sup>1</sup>	0	0.45	0.45	31,686
Administrative Assistant I <sup>2</sup>	0.50	0.00	0.50	16,216
Maintenance Worker I	0.50	(0.50)	0.00	0
Solid Waste Manager <sup>3</sup>	0.50	0.00	0.50	25,310
Solid Waste Operator I	1.00	(1.00)	0.00	0
Solid Waste Operator II	2.00	1.00	3.00	86,245
Solid Waste Operator III	1.00	1.00	2.00	64,678
Solid Waste Supervisor <sup>4</sup>	1.00	(0.50)	0.50	20,555
<b>Total</b>	<b>5.50</b>	<b>0.45</b>	<b>6.95</b>	<b>244,690</b>

**Notes:** Allocations

Deputy Director of Public Works<sup>1</sup>

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

Administrative Assistant I<sup>2</sup>

50%-5143,50%-5144

Solid Waste Manager<sup>3</sup>

50%-5143,50%-5144

Solid Waste Supervisor<sup>4</sup>

## Solid Waste Department

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## Commercial Division

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## Personnel Schedule

**Solid Waste  
Department**

**Commercial  
Division**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 046-5144-5xx**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	196,520	211,356	90,712	212,156	244,690
1310 Temporary Labor	0	0	0	500	500
1410 Overtime	23,224	20,012	6,147	17,000	10,000
1530 Bonuses/Incentives	813	830	688	812	0
2110 FICA	15,983	16,964	7,206	15,393	17,807
221x Retirement	23,831	24,215	10,816	25,459	24,676
23xx Insurance	39,715	36,189	15,024	37,299	37,222
2410 Workers' Compensation	20,912	21,091	7,701	17,141	18,514
26xx Other Payroll Benefits	127	103	138	108	609
<b>TOTAL PERSONAL SERVICES</b>	<b>321,125</b>	<b>330,760</b>	<b>138,432</b>	<b>325,868</b>	<b>354,018</b>
<b>OPERATING EXPENSES</b>					
3410 Professional Services	563,231	477,287	212,691	641,000	641,000
4010 Travel	1,613	265	0	470	150
41xx Communication	398	53	37	0	0
4210 Postage	12	113	137	50	100
4415 Internal Fleet Lease	127,863	126,232	71,189	142,379	112,830
4510 Insurance	8,134	8,261	3,968	7,935	7,616
461x Repairs & Maintenance- Vehicles	96,269	57,797	31,414	62,700	51,160
4625 Repairs & Maintenance- Non-Build	0	5,552	5,269	12,000	12,000
463x Repairs & Maintenance- Equipment	1,668	761	643	1,270	520
4710 Printing & Binding	128	367	104	300	300
4810 Promotional Activities	0	10	0	0	0
4911 Advertising - Other Ads	191	0	0	250	0
4920 Other Current Charges	577	435	0	0	0
4950 Uncollectible Accounts	(10,798)	4,839	10,000	20,000	0
4961 General Administrative	122,832	108,084	57,462	114,924	81,896
4962 Customer Accounts	52,424	92,561	46,756	93,512	165,660
51xx Office Supplies	268	264	26	200	0
5210 Operating Supplies	25,570	40,120	29,658	45,050	45,050
5215 Uniforms	738	2,045	1,044	2,940	2,940
5230 Fuel Purchases	32,841	39,714	18,060	48,000	50,000
5410 Publications & Memberships	295	324	251	375	375
5450 Training	722	863	0	2,000	1,000
5910 Depreciation Expense	1,293	0	0	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>1,026,269</b>	<b>965,947</b>	<b>488,709</b>	<b>1,195,355</b>	<b>1,172,597</b>
<b>CAPITAL OUTLAY</b>					
6210 Buildings	120,821	0	0	0	0
6410 Machinery & Equipment	12,740	0	8,220	201,480	100,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>133,561</b>	<b>0</b>	<b>8,220</b>	<b>201,480</b>	<b>100,000</b>
<b>OTHER USES</b>					
9101 Transfer to General Fund	140,592	136,856	80,475	160,950	250,000
9160 Reserve/Future Capital	0	0	0	0	0
9161 Reserve/Cash Carried Forward	0	0	0	100,613	0
9960 Interest- Customer Deposits	68	102	76	0	0
9999 WIP - Contra	(133,561)	0	0	0	0
<b>TOTAL OTHER USES</b>	<b>7,099</b>	<b>136,958</b>	<b>80,551</b>	<b>261,563</b>	<b>250,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,488,054</b>	<b>1,433,665</b>	<b>715,912</b>	<b>1,984,266</b>	<b>1,876,615</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	325,868	354,018	28,150	8.64%
Operating Expenses	1,195,355	1,172,597	(22,758)	-1.90%
Capital Outlay	201,480	100,000	(101,480)	-50.37%
Other Uses	261,563	250,000	(11,563)	-4.42%
<b>TOTALS</b>	<b>1,984,266</b>	<b>1,876,615</b>	<b>(107,651)</b>	<b>-5.43%</b>

### Significant Budget Changes:

The change in personal services is directly related to the reallocation of the Deputy of Public Works. Capital outlay decreased due to the reduction in machinery and equipment.

**Solid Waste  
Department**

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**Commercial  
Division**

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**Appropriations  
Summary**

**Solid Waste  
Department**

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**Project  
Schedule**

**Project Schedule**

<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
Landfill closure study - 40 acre site	Current Revenue	75,000
Compactors	Current Revenue	100,000
	<b>TOTAL</b>	<u>175,000</u>
	<b>Source of Funds</b>	
	Current Revenue	175,000
	<b>TOTAL</b>	<u>175,000</u>

## Kenneth L. Thomas, Housing & Economic Development Director

### Kristen Court Apartments

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.

The City budgeted debt service in the amount of \$220,000.

## Kristen Court Fund

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### Description

**Total  
Department  
Budget  
\$ 1,267,500**

**Kristen Court  
Fund**

**Revenue  
Sources &  
Appropriations**

**Revenue Sources and Appropriations**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>REVENUE SOURCES</u></b>					
Intergovernmental Revenue	0	0	0	0	927,500
Charges for Services	0	76,156	0	0	0
Miscellaneous Revenue	0	452	161	0	0
Other Sources	0	0	0	220,000	340,000
<b>TOTAL REVENUE SOURCES</b>	<b>0</b>	<b>76,608</b>	<b>161</b>	<b>220,000</b>	<b>1,267,500</b>
<b><u>APPROPRIATIONS</u></b>					
Kristen Court	0	147,594	97,590	220,000	1,267,500
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>147,594</b>	<b>97,590</b>	<b>220,000</b>	<b>1,267,500</b>

## Revenue Detail

## Kristen Court Fund

### Revenue Detail

ACCOUNT 554-0000	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b><u>INTERGOVERNMENTAL REVENUE</u></b>					
33156 Federal Grant- C.D.B.G.	0	0	0	0	500,000
33754 Lake County SHIP	0	0	0	0	427,500
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>927,500</b>
<b><u>CHARGES FOR SERVICES</u></b>					
34510 Rental Income	0	76,156	0	0	0
<b>TOTAL CHARGES FOR SERVICES</b>	<b>0</b>	<b>76,156</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>MISCELLANEOUS REVENUE</u></b>					
36101 Interest on Investments	0	451	(165)	0	0
36130 Gain/ Loss Investments	0	1	26	0	0
36906 Misc. Reimbursement	0	0	300	0	0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>0</b>	<b>452</b>	<b>161</b>	<b>0</b>	<b>0</b>
<b><u>OTHER SOURCES</u></b>					
38117 Transfer from Carver Heights CRA	0	0	0	0	240,000
38165 Transfer from Workers Comp	0	0	0	0	100,000
38401 Debt Proceeds	0	0	0	220,000	0
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>220,000</b>	<b>340,000</b>
<b>TOTAL RESOURCES</b>	<b>0</b>	<b>76,608</b>	<b>161</b>	<b>220,000</b>	<b>1,267,500</b>

**Kristen Court  
Fund**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 554-5554-517**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>PERSONAL SERVICES</b>					
12xx Regular Salaries & Wages	0	0	112	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	0	8	0	0
2210 Retirement	0	0	13	0	0
23xx Insurance	0	0	12	0	0
2410 Workers' Compensation	0	0	4	0	0
26xx Other Payroll Benefits	0	0	1	0	0
<b>TOTAL PERSONAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>150</b>	<b>0</b>	<b>0</b>
<b>OPERATING EXPENSES</b>					
3110 Professional Services	0	21,295	52,279	0	45,000
3410 Contract Services	0	6,720	0	0	514,500
4310 Utilities	0	4,571	1,418	0	2,500
4510 Insurance	0	37,398	14,695	0	0
4612 Repairs & Maintenance - Vehicles	0	2,538	0	0	0
4620 Repairs & Maintenance - Buildings	0	21,746	(255)	0	35,000
4625 Repairs & Maintenance - Non-Buildings	0	3,957	0	0	0
4810 Promotional Activities	0	0	0	0	3,000
4920 Other Current Charges	0	38,301	50	0	0
5210 Operating Supplies	0	566	128	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>0</b>	<b>137,092</b>	<b>68,315</b>	<b>0</b>	<b>600,000</b>
<b>CAPITAL OUTLAY</b>					
6210 Buildings	0	3,399,884	0	0	427,500
6310 Improvements Other Than Buildings	0	2,000	0	0	0
6410 Machinery & Equipment	0	13,879	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>3,415,763</b>	<b>0</b>	<b>0</b>	<b>427,500</b>
<b>DEBT SERVICE</b>					
7210 Interest	0	0	17,668	220,000	240,000
7330 Amort Debt Issue Costs	0	10,502	11,457	0	0
<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>10,502</b>	<b>29,125</b>	<b>220,000</b>	<b>240,000</b>
<b>OTHER USES</b>					
9999 WIP Contra	0	(3,415,763)	0	0	0
<b>TOTAL OTHER USES</b>	<b>0</b>	<b>(3,415,763)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>147,594</b>	<b>97,590</b>	<b>220,000</b>	<b>1,267,500</b>

## Appropriations Summary

	ADOPTED 2007-08	ADOPTED 2008-09	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	0	0	0.00%
Operating Expenses	0	600,000	600,000	0.00%
Capital Outlay	0	427,500	427,500	0.00%
Debt Service	220,000	240,000	20,000	0.00%
Other Uses	0	0	0	0.00%
<b>TOTALS</b>	<u>220,000</u>	<u>1,267,500</u>	<u>1,047,500</u>	<u>100.00%</u>

**Kristen Court  
Fund**

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**Appropriations  
Summary**



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## POLICE PENSION TRUST

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 18.9% for the fiscal year 2008-09 budget. Employee 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 2008-09 actuarial shortfall is projected to be 7.48% of pensionable wages or \$253,448.

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 a rate of 6%.

## Police Pension Trust

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### Description

**Total Department Budget**

**\$ 887,557**

# Police Pension Trust

## Revenue Sources & Appropriations

### Revenue Sources and Appropriations

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>REVENUE SOURCES</b>					
Intergovernmental Revenue	184,828	184,093	0	185,000	174,889
Miscellaneous Revenue	1,333,596	2,146,855	(454,861)	625,000	712,668
<b>TOTAL REVENUE SOURCES</b>	<b>1,518,424</b>	<b>2,330,948</b>	<b>(454,861)</b>	<b>810,000</b>	<b>887,557</b>
<b>APPROPRIATIONS</b>					
Police Pension Trust	1,285,255	757,308	393,834	810,000	887,557
<b>TOTAL APPROPRIATIONS</b>	<b>1,285,255</b>	<b>757,308</b>	<b>393,834</b>	<b>810,000</b>	<b>887,557</b>

## Revenue Detail

## Police Pension Trust

### Revenue Detail

ACCOUNT	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>061-0000</b>					
<b>TAXES</b>					
31252 Insurance Premium Tax (State)	184,828	184,093	0	185,000	174,889
<b>TOTAL TAXES</b>	<b>184,828</b>	<b>184,093</b>	<b>0</b>	<b>185,000</b>	<b>174,889</b>
<b>MISCELLANEOUS REVENUE</b>					
36111 Miscellaneous Interest	320,793	387,348	216,949	375,000	200,000
36130 Gain/Loss Investments	0	(988,043)	0	0	0
36710 Gain/Loss Sale Investment	247,092	1,879,325	32,787	0	0
36711 Unrealized Gain-Security	511,576	212,836	(972,820)	0	0
36801 Employee Contributions	250,536	280,055	146,364	250,000	259,220
36802 Employer Contributions	0	364,862	98,320	0	253,448
36909 Other Income	3,599	10,472	23,539	0	0
				0	
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>1,333,596</b>	<b>2,146,855</b>	<b>(454,861)</b>	<b>625,000</b>	<b>712,668</b>
<b>TOTAL RESOURCES</b>	<b>1,518,424</b>	<b>2,330,948</b>	<b>(454,861)</b>	<b>810,000</b>	<b>887,557</b>

**Police  
Pension  
Trust**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 061-1310-51x**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>OPERATING EXPENSES</u></b>					
3110 Professional Services	108,769	120,517	77,597	120,000	130,000
3610 Retirement Benefit Payment	500,998	591,657	310,039	600,000	660,000
3611 Refund of Contributions	675,488	45,134	6,197	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>1,285,255</b>	<b>757,308</b>	<b>393,834</b>	<b>720,000</b>	<b>790,000</b>
<b><u>OTHER USES</u></b>					
9940 Reserve For Employee Benefits	0	0	0	90,000	97,557
<b>TOTAL OTHER USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90,000</b>	<b>97,557</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,285,255</b>	<b>757,308</b>	<b>393,834</b>	<b>810,000</b>	<b>887,557</b>

## **FIREFIGHTER'S PENSION TRUST**

The Municipal Firefighter's Retirement Trust Fund covers firefighters. The actuarial funding rate as a percentage of pensionable wages is 33.8% for the fiscal year 2008-09 budget. Firefighters contribute 6.5% of their annual compensation to the plan. In addition the City contributes 12% of pensionable wages. 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 2008-09 actuarial shortfall is projected to be 12.025% of pensionable wages or \$405,529. The total expected contribution by the City to properly fund the plan including the actuarial shortfall is 24.025% of pensionable wages or \$810,217.

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.

## **Firefighter's Pension Trust**

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### **Description**

**Total  
Department  
Budget  
\$ 1,371,828**

# Firefighter's Pension Trust

## Revenue Sources & Appropriations

### Revenue Sources and Appropriations

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>REVENUE SOURCES</b>					
Intergovernmental Revenue	138,695	179,781	0	139,000	170,791
Miscellaneous Revenue	1,115,373	1,932,198	(61,758)	680,000	1,201,037
<b>TOTAL REVENUE SOURCES</b>	<b>1,254,068</b>	<b>2,111,979</b>	<b>(61,758)</b>	<b>819,000</b>	<b>1,371,828</b>
<b>APPROPRIATIONS</b>					
Fire Pension Trust	821,332	543,748	305,042	819,000	1,371,828
<b>TOTAL APPROPRIATIONS</b>	<b>821,332</b>	<b>543,748</b>	<b>305,042</b>	<b>819,000</b>	<b>1,371,828</b>

## Revenue Detail

## Firefighter's Pension Trust

### Revenue Detail

ACCOUNT 062-0000	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>TAXES</b>					
31251 Insurance Premium Tax (State)	138,695	179,781	0	139,000	170,791
<b>TOTAL TAXES</b>	<b>138,695</b>	<b>179,781</b>	<b>0</b>	<b>139,000</b>	<b>170,791</b>
<b>MISCELLANEOUS REVENUE</b>					
36111 Miscellaneous Interest	190,554	257,051	225,639	280,000	175,000
36112 Salem Trust	(2,465)	50,846	0	0	0
36710 Gain/Loss Sale Investment	50,187	603,839	76,403	0	0
36711 Unrealized Gain-Security	466,056	1,435,629	825,499	0	0
36790 Unrealized Gain/Loss	0	(1,262,580)	(1,666,256)	0	0
36801 Employee Contributions	225,172	602,215	366,347	200,000	810,217
36802 Employer Contributions	88,975	0	0	200,000	0
36820 Salem Trust	95,863	175,313	101,057	0	215,820
36909 Other Income	1,031	69,885	9,553	0	0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>1,115,373</b>	<b>1,932,198</b>	<b>(61,758)</b>	<b>680,000</b>	<b>1,201,037</b>
<b>TOTAL RESOURCES</b>	<b>1,254,068</b>	<b>2,111,979</b>	<b>(61,758)</b>	<b>819,000</b>	<b>1,371,828</b>

**Firefighter's  
Pension  
Trust**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 062-1320-51x**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>OPERATING EXPENSES</u></b>					
3110 Professional Services	68,571	96,071	51,002	80,000	100,000
3610 Retirement Benefit Payment	392,655	447,677	254,040	450,000	500,000
3611 Refund of Contributions	360,106	0	0	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>821,332</b>	<b>543,748</b>	<b>305,042</b>	<b>530,000</b>	<b>600,000</b>
<b><u>OTHER USES</u></b>					
9940 Reserve For Employee Benefits	0	0	0	289,000	771,828
<b>TOTAL OTHER USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>289,000</b>	<b>771,828</b>
<b>TOTAL APPROPRIATIONS</b>	<b>821,332</b>	<b>543,748</b>	<b>305,042</b>	<b>819,000</b>	<b>1,371,828</b>

## GENERAL EMPLOYEES' PENSION TRUST FUND

The General Employees Pension Plan has been frozen as of September 30, 2008 reducing the percentage of payroll required to fund future liabilities of the plan from 11.6% to 4.2% for the 2008-09 budget. 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 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.

## General Employees' Pension Trust Fund

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### Description

**Total  
Department  
Budget**

**\$ 2,095,000**

**General  
Employees'  
Pension  
Trust  
Fund**

**Revenue  
Sources &  
Appropriations**

**Revenue Sources and Appropriations**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>REVENUE SOURCES</u></b>					
Miscellaneous Revenue	4,306,586	6,414,777	(629,707)	3,106,022	1,537,974
Other Sources	0	0	0	0	557,026
<b>TOTAL REVENUE SOURCES</b>	<b>4,306,586</b>	<b>6,414,777</b>	<b>(629,707)</b>	<b>3,106,022</b>	<b>2,095,000</b>
<b><u>APPROPRIATIONS</u></b>					
General Employees Pension Trust	1,732,952	1,902,190	971,911	3,106,022	2,095,000
<b>TOTAL APPROPRIATIONS</b>	<b>1,732,952</b>	<b>1,902,190</b>	<b>971,911</b>	<b>3,106,022</b>	<b>2,095,000</b>

**General  
Employees'  
Pension  
Trust  
Fund**

**Revenue  
Detail**

**Revenue Detail**

ACCOUNT 063-0000	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>MISCELLANEOUS REVENUE</b>					
36111 Miscellaneous Interest	788,255	1,109,140	544,697	800,000	800,000
36130 Gain/Loss Sale Investment	1,617,642	1,611,482	(2,529,079)	0	0
36140 Gain/Loss Sale of Security	0	1,602,818	297,034	0	0
36711 Unrealized Gain-Security	0	0	0	0	0
36802 Employer Contributions	1,900,689	2,088,648	1,057,641	2,306,022	737,974
36909 Other Income	0	2,689	0	0	0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>4,306,586</b>	<b>6,414,777</b>	<b>(629,707)</b>	<b>3,106,022</b>	<b>1,537,974</b>
<b>OTHER SOURCES</b>					
38891 Fund Balance Appropriated	0	0	0	0	557,026
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>557,026</b>
<b>TOTAL RESOURCES</b>	<b>4,306,586</b>	<b>6,414,777</b>	<b>(629,707)</b>	<b>3,106,022</b>	<b>2,095,000</b>

**General  
Employees'  
Pension  
Trust  
Fund**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 063-1330-51x**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>OPERATING EXPENSES</u></b>					
3110 Professional Services	33,592	41,057	105,218	45,000	45,000
3114 Financial Investment	193,273	220,477	37,233	250,000	250,000
3610 Retirement Benefit Payment	1,506,087	1,640,656	829,460	1,700,000	1,800,000
<b>TOTAL OPERATING EXPENSES</b>	<b>1,732,952</b>	<b>1,902,190</b>	<b>971,911</b>	<b>1,995,000</b>	<b>2,095,000</b>
<b><u>OTHER USES</u></b>					
9940 Reserve For Employee Benefits	0	0	0	1,111,022	0
<b>TOTAL OTHER USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,111,022</b>	<b>0</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,732,952</b>	<b>1,902,190</b>	<b>971,911</b>	<b>3,106,022</b>	<b>2,095,000</b>

## HEALTH INSURANCE FUND

Effective October 1, 1984, the City established a self-insurance program for the payment of employee health and medical claims. For a period from October 1, 1999 through May 31, 2000 the City elected to change to a fully insured program. Effective June 1, 2000, the City returned to a self-insurance program that provides for the payment of City and employee contributions into a self-insurance fund, which is managed by the City, a third party administrator, and a local insurance agent. The fund is operated on a cost reimbursement or break even basis.

The City's specific stop loss coverage provides that claims in excess of \$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 \$3,947,439, which is 120% of annual expected claims of \$3,289,533. 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

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 and use the savings from the reduced premiums on other eligible pre-tax benefits. The rates for the other programs are not published in this document but are calculated at 9% and 24% less than the basic plan. The cafeteria plan currently offers the following options for employees:

- Dental
- Vision
- Flexible Spending Account
- Other Ancillary Products

## Health Insurance Fund

### Description

**Total Department Budget**  
**\$ 4,379,563**

# Health Insurance Fund

## Revenue Sources & Appropriations

### Revenue Sources and Appropriations

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>REVENUE SOURCES</b>					
Charges for Services	3,723,970	4,010,734	1,869,154	4,219,349	4,218,813
Miscellaneous Revenue	222,415	257,750	67,989	205,000	160,750
<b>TOTAL REVENUE SOURCES</b>	<b>3,946,385</b>	<b>4,268,484</b>	<b>1,937,143</b>	<b>4,424,349</b>	<b>4,379,563</b>
<b>APPROPRIATIONS</b>					
Health Insurance Administration	3,918,914	3,794,123	2,035,798	4,424,349	4,379,563
<b>TOTAL APPROPRIATIONS</b>	<b>3,918,914</b>	<b>3,794,123</b>	<b>2,035,798</b>	<b>4,424,349</b>	<b>4,379,563</b>

## Revenue Detail

## Health Insurance Fund

### Revenue Detail

ACCOUNT	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>CHARGES FOR SERVICES (343)</b>					
2010 Employee Contributions	594,224	638,134	305,594	677,863	835,118
2020 Employer Contributions	2,640,913	2,821,254	1,289,120	3,061,026	2,867,571
2030 Retiree's Contribution	174,294	208,862	107,313	168,510	196,451
2040 Retiree's Employer Contribution	287,892	312,595	149,038	311,950	288,198
2050 Continuation Coverage	26,647	29,889	18,089	0	31,475
<b>TOTAL CHARGES FOR SERVICES</b>	<b>3,723,970</b>	<b>4,010,734</b>	<b>1,869,154</b>	<b>4,219,349</b>	<b>4,218,813</b>
<b>MISCELLANEOUS REVENUE</b>					
36101 Interest on Investments	116,293	137,381	46,052	130,000	90,750
36130 Gain/Loss Investments	7,116	18,974	8,545	0	0
36909 Other Income	70,262	70,160	13,392	75,000	70,000
36918 Reinsurance Payments	28,744	0	0	0	0
36919 Subrogation Payments	0	0	0	0	0
36991 Medicare Part D Subsidy	0	31,235	0	0	0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>222,415</b>	<b>257,750</b>	<b>67,989</b>	<b>205,000</b>	<b>160,750</b>
<b>TOTAL RESOURCES</b>	<b>3,946,385</b>	<b>4,268,484</b>	<b>1,937,143</b>	<b>4,424,349</b>	<b>4,379,563</b>

**Health  
Insurance  
Fund**

**Appropriations Detail**

**Account # 064-1340-519**

**Appropriations  
Detail**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>PERSONAL SERVICES</u></b>					
2310 Health Insurance	287,892	312,595	149,038	324,000	288,198
<b>TOTAL PERSONAL SERVICES</b>	<b>287,892</b>	<b>312,595</b>	<b>149,038</b>	<b>324,000</b>	<b>288,198</b>
<b><u>OPERATING EXPENSES</u></b>					
3110 Professional Services	511,518	477,285	222,713	464,000	472,232
4540 Insurance Premiums	278,069	311,274	154,524	320,000	329,600
4570 Insurance Claims	2,223,332	2,103,129	1,220,994	2,656,349	2,577,826
4572 Prescription Claims	621,661	678,762	288,529	660,000	711,707
4575 IBNR	(3,558)	(88,922)	0	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>3,631,022</b>	<b>3,481,528</b>	<b>1,886,760</b>	<b>4,100,349</b>	<b>4,091,365</b>
<b><u>OTHER USES</u></b>					
9940 Reserve for Employee Benefits	0	0	0	0	0
<b>TOTAL OTHER USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPROPRIATIONS</b>	<b>3,918,914</b>	<b>3,794,123</b>	<b>2,035,798</b>	<b>4,424,349</b>	<b>4,379,563</b>

## 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.

Based on the cost to the City of providing workers' compensation coverage the average actual experience factor of the City of Leesburg is 65.9%. The City implemented a policy, in fiscal year 1997-98, to equitably distribute the accumulated surplus to participating departments by reducing the State established manual premium rates. By continuing with this same practice in fiscal year 2008-09, the surplus in this fund is projected to be \$2,500,000 by September 30, 2009. Therefore, the workers' compensation rates included in the proposed fiscal year 2008-09 budget have been reduced to 65.9% of the state established rates.

## Workers' Compensation Insurance Fund

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### Description

**Total  
Department  
Budget**

**\$ 624,590**

**Workers'  
Compensation  
Insurance  
Fund**

**Revenue  
Sources &  
Appropriations**

**Revenue Sources and Appropriations**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>REVENUE SOURCES</u></b>					
Charges for Services	595,938	592,068	0	443,468	474,590
Miscellaneous Revenue	101,310	137,008	258,472	80,000	50,000
Other Sources	0	0	0	0	100,000
<b>TOTAL REVENUE SOURCES</b>	<b>697,248</b>	<b>729,076</b>	<b>258,472</b>	<b>523,468</b>	<b>624,590</b>
<b><u>APPROPRIATIONS</u></b>					
Workers' Compensation Administration	315,370	492,936	322,943	523,468	624,590
<b>TOTAL APPROPRIATIONS</b>	<b>315,370</b>	<b>492,936</b>	<b>322,943</b>	<b>523,468</b>	<b>624,590</b>

## Revenue Detail

## Workers' Compensation Insurance Fund

### Revenue Detail

ACCOUNT	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 10/07-04/08	ADOPTED 2007-08	ADOPTED 2008-09
<b>065-0000</b>					
<b>CHARGES FOR SERVICES</b>					
2020 Employer Contributions	595,938	592,068	0	443,468	474,590
<b>TOTAL CHARGES FOR SERVICES</b>	<b>595,938</b>	<b>592,068</b>	<b>0</b>	<b>443,468</b>	<b>474,590</b>
<b>MISCELLANEOUS REVENUE</b>					
34120 Employer Contributions	0	0	217,248	0	0
36101 Interest on Investments	79,608	99,660	34,797	80,000	50,000
36130 Gain/Loss Investments	5,263	14,055	6,427	0	0
36909 Other Income	0	0	0	0	0
36918 Reinsurance Payments	16,439	5,856	0	0	0
36919 Subrogation Payments	0	17,437	0	0	0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>101,310</b>	<b>137,008</b>	<b>258,472</b>	<b>80,000</b>	<b>50,000</b>
<b>OTHER SOURCES</b>					
38891 Fund Balance Appropriated	0	0	0	0	100,000
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>
<b>TOTAL RESOURCES</b>	<b>697,248</b>	<b>729,076</b>	<b>258,472</b>	<b>523,468</b>	<b>624,590</b>

**Workers'  
Compensation  
Insurance  
Fund**

**Appropriations  
Detail**

**Appropriations Detail**

**Account # 065-1350-519**

	<b>ACTUAL 2005-06</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 10/07-04/08</b>	<b>ADOPTED 2007-08</b>	<b>ADOPTED 2008-09</b>
<b><u>OPERATING EXPENSES</u></b>					
3110 Professional Services	58,594	38,000	22,240	43,375	43,375
4540 Insurance Premiums	83,019	80,562	81,399	88,000	88,000
4570 Insurance Claims	234,577	232,019	203,857	353,215	353,215
4575 IBNR	(105,429)	107,335	0	0	0
4580 Self Insurance Assessment	44,609	35,020	15,447	38,878	40,000
<b>TOTAL OPERATING EXPENSES</b>	<b>315,370</b>	<b>492,936</b>	<b>322,943</b>	<b>523,468</b>	<b>524,590</b>
<b><u>OTHER USES</u></b>					
9954 Transfer to Kristen Court	0	0	0	0	100,000
<b>TOTAL OTHER USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>315,370</b>	<b>492,936</b>	<b>322,943</b>	<b>523,468</b>	<b>624,590</b>

**AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF LEESBURG, FLORIDA ADOPTING THE FISCAL YEAR 2008-09 BUDGET FOR THE CITY OF LEESBURG, FLORIDA; AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the City Commission of the City of Leesburg, Florida, has held numerous budget work sessions for the purpose of reviewing, and, where appropriate, revising the Fiscal Year 2008-09 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 2008-09; and,

WHEREAS, the City Commission has tentatively adopted a budget which they feel is in the best interest of the citizens of the City of Leesburg, and desires by means of this ordinance to finally adopt said budget for Fiscal Year 2008-09;

**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 2008-09 as reflected below, including all modifications or amendments made during this meeting, are hereby adopted as the budget for Fiscal Year 2008-09 for the City of Leesburg, Florida:

**GENERAL FUND**

**ESTIMATED REVENUES AND OTHER RECEIPTS**

Current Ad Valorem Taxes (Based on an assessed value of \$1,539,189,621) 4.3179 Mills	6,313,764
Other Taxes	5,108,000
Licenses and Permits	295,635
Intergovernmental Revenue	2,340,382
Charges for Services	775,264
Fines and Forfeits	178,000
Miscellaneous Revenues	<u>1,205,240</u>
Total Estimated Revenues	16,216,285
Other Financing Sources:	

Transfers from other Funds	8,489,756
<b>TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS</b>	<u>24,706,041</u>

**PROPOSED APPROPRIATIONS**

General Government	943,130
Public Safety	13,825,024
Physical Environment	120,606
Transportation	2,345,596
Economic Environment	223,598
Human Services	20,000
Culture/Recreation	5,208,835
Other Uses	170,125
Non Expenditures:	
Transfers to other Funds	1,849,127
<b>TOTAL PROPOSED APPROPRIATIONS</b>	<u>24,706,041</u>

**STORMWATER FUND**

**ESTIMATED REVENUES AND OTHER RECEIPTS**

Charges for Services	1,433,966
Miscellaneous Revenues	12,000
<b>TOTAL ESTIMATED REVENUES AND OTHER</b>	<u>1,445,966</u>

**PROPOSED APPROPRIATIONS**

Physical Environment	1,445,966
<b>TOTAL PROPOSED APPROPRIATIONS</b>	<u>1,445,966</u>

**GREATER LEESBURG COMMUNITY REDEVELOPMENT AGENCY**

**ESTIMATED REVENUES AND OTHER RECEIPTS**

Intergovernmental Revenue	353,107
Miscellaneous Revenues	8,000
Total Estimated Revenues	361,107
Other Financing Sources:	
Transfers from other Funds	286,099
<b>TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS</b>	<u>647,206</u>

**PROPOSED APPROPRIATIONS**

Economic Environment	325,603
Non Expenditures:	
Transfers to other Funds	242,325

Debt Service	24,047
Reserves- Contributions to Fund Balance	55,231
<b>TOTAL PROPOSED APPROPRIATIONS</b>	<b>647,206</b>

**CARVER HEIGHTS COMMUNITY REDEVELOPMENT AGENCY**

**ESTIMATED REVENUES AND OTHER RECEIPTS**

Intergovernmental Revenue	197,160
Miscellaneous Revenues	6,000
Total Estimated Revenues	203,160
Other Financing Sources:	
Transfers from other Funds	159,747
Debt Proceeds	1,500,000
Fund Balance Appropriated	169,072
<b>TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS</b>	<b>2,031,979</b>

**PROPOSED APPROPRIATIONS**

Economic Environment	1,791,979
Non-Expenditures:	
Transfers to other Funds	240,000
<b>TOTAL PROPOSED APPROPRIATIONS</b>	<b>2,031,979</b>

**US HWY 441/27 COMMUNITY REDEVELOPMENT AGENCY**

**ESTIMATED REVENUES AND OTHER RECEIPTS**

Intergovernmental Revenue	668,492
Miscellaneous Revenues	18,000
Total Estimated Revenues	686,492
Other Financing Sources:	
Transfers from other Funds	541,635
<b>TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS</b>	<b>1,228,127</b>

**PROPOSED APPROPRIATIONS**

Economic Environment	746,925
Non Expenditures:	
Reserves- Contributions to Fund Balance	481,202
<b>TOTAL PROPOSED APPROPRIATIONS</b>	<b>1,228,127</b>

**DEBT SERVICE FUND**

**ESTIMATED REVENUES AND OTHER RECEIPTS**

Other Financing Sources:

Transfers from other Funds 1,622,816

**TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS** 1,622,816

**PROPOSED APPROPRIATIONS**

Non Expenditures:

Debt Service 1,622,816

**TOTAL PROPOSED APPROPRIATIONS** 1,622,816

**CAPITAL PROJECTS FUND**

**ESTIMATED REVENUES AND OTHER RECEIPTS**

Intergovernmental Revenue 3,627,361

Other Financing Sources:

Transfers from other Funds 819,509

**TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS** 4,446,870

**PROPOSED APPROPRIATIONS**

Transportation 4,341,870

General Government 60,000

Culture/Recreation 45,000

**TOTAL PROPOSED APPROPRIATIONS** 4,446,870

**ELECTRIC FUND**

**ESTIMATED REVENUES AND OTHER RECEIPTS**

Charges for Services 74,888,133

Miscellaneous Revenues 505,000

Other Sources 560,000

**TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS** 75,953,133

**PROPOSED APPROPRIATIONS**

Physical Environment 67,545,044

Non Expenditures:

Transfers to other Funds 5,666,667

Debt Service 2,741,422

**TOTAL PROPOSED APPROPRIATIONS** 75,953,133

## **GAS FUND**

### **ESTIMATED REVENUES AND OTHER RECEIPTS**

Charges for Services	10,341,871
Miscellaneous Revenues	132,414
Other Sources	808,505
<b>TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS</b>	<b>11,282,790</b>

### **PROPOSED APPROPRIATIONS**

Physical Environment	9,654,252
Non Expenditures:	
Transfers to other Funds	857,211
Debt Service	423,831
Reserves- Contributions to Retained Earnings	347,496
<b>TOTAL PROPOSED APPROPRIATIONS</b>	<b>11,282,790</b>

## **WATER FUND**

### **ESTIMATED REVENUES AND OTHER RECEIPTS**

Charges for Services	7,063,851
Miscellaneous Revenues	179,070
Other Sources	1,423,616
<b>TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS</b>	<b>8,666,537</b>

### **PROPOSED APPROPRIATIONS**

Physical Environment	6,352,365
Non Expenditures:	
Transfers to other Funds	753,911
Debt Service	1,560,261
<b>TOTAL PROPOSED APPROPRIATIONS</b>	<b>8,666,537</b>

## **WASTEWATER FUND**

### **ESTIMATED REVENUES AND OTHER RECEIPTS**

Charges for Services	9,866,096
Miscellaneous Revenues	60,000
Other Sources	400,000
<b>TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS</b>	<b>10,326,096</b>

**PROPOSED APPROPRIATIONS**

Physical Environment	7,541,090
Non Expenditures:	
Transfers to other Funds	719,642
Debt Service	1,833,331
Reserves- Contributions to Retained Earnings	232,033
<b>TOTAL PROPOSED APPROPRIATIONS</b>	<b>10,326,096</b>

**COMMUNICATIONS FUND****ESTIMATED REVENUES AND OTHER RECEIPTS**

Charges for Services	1,172,221
Miscellaneous Revenue	12,000
<b>TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS</b>	<b>1,184,221</b>

**PROPOSED APPROPRIATIONS**

Physical Environment	1,079,991
Non Expenditures:	
Debt Service	104,230
<b>TOTAL PROPOSED APPROPRIATIONS</b>	<b>1,184,221</b>

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

Charges for Services	3,710,019
Miscellaneous Revenues	39,227
<b>TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS</b>	<b>3,749,246</b>

**PROPOSED APPROPRIATIONS**

Physical Environment	3,499,246
Non Expenditures:	
Transfers to other Funds	250,000
<b>TOTAL PROPOSED APPROPRIATIONS</b>	<b>3,749,246</b>

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

Other Taxes	174,889
Miscellaneous Revenues	712,668
<b>TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS</b>	<b>887,557</b>

**PROPOSED APPROPRIATIONS**

General Government	790,000
Non Expenditures:	
Reserves- Contributions to Fund Balance	<u>97,557</u>
<b>TOTAL PROPOSED APPROPRIATIONS</b>	<b><u><u>887,557</u></u></b>

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

Other Taxes	170,791
Miscellaneous Revenues	<u>1,201,037</u>
<b>TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS</b>	<b><u><u>1,371,828</u></u></b>

**PROPOSED APPROPRIATIONS**

General Government	600,000
Non Expenditures:	
Reserves- Contributions to Fund Balance	<u>771,828</u>
<b>TOTAL PROPOSED APPROPRIATIONS</b>	<b><u><u>1,371,828</u></u></b>

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

Miscellaneous Revenues	1,537,974
Other Sources	<u>557,026</u>
<b>TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS</b>	<b><u><u>2,095,000</u></u></b>

**PROPOSED APPROPRIATIONS**

General Government	<u>2,095,000</u>
<b>TOTAL PROPOSED APPROPRIATIONS</b>	<b><u><u>2,095,000</u></u></b>

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

Charges for Services	4,218,813
Miscellaneous Revenues	<u>160,750</u>
<b>TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS</b>	<b><u><u>4,379,563</u></u></b>

**PROPOSED APPROPRIATIONS**

General Government	<u>4,379,563</u>
<b>TOTAL PROPOSED APPROPRIATIONS</b>	<b><u><u>4,379,563</u></u></b>

**WORKERS' COMPENSATION FUND**

**ESTIMATED REVENUES AND OTHER RECEIPTS**

Charges for Services	474,590
Miscellaneous Revenues	50,000
Other Sources	100,000
<b>TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS</b>	<b>624,590</b>

**PROPOSED APPROPRIATIONS**

General Government	624,590
<b>TOTAL PROPOSED APPROPRIATIONS</b>	<b>624,590</b>

**DISCRETIONARY SALES TAX FUND**

**ESTIMATED REVENUES AND OTHER RECEIPTS**

Other Taxes	1,580,679
<b>TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS</b>	<b>1,580,679</b>

**PROPOSED APPROPRIATIONS**

Non Expenditures:	
Transfers to other Funds	1,580,679
<b>TOTAL PROPOSED APPROPRIATIONS</b>	<b>1,580,679</b>

**POLICE IMPACT FEES**

**ESTIMATED REVENUES AND OTHER RECEIPTS**

Other Sources	75,000
<b>TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS</b>	<b>75,000</b>

**PROPOSED APPROPRIATIONS**

Public Safety	75,000
<b>TOTAL PROPOSED APPROPRIATIONS</b>	<b>75,000</b>

**BUILDING PERMITS FUND**

**ESTIMATED REVENUES AND OTHER RECEIPTS**

Licenses & Permits	850,000
Intergovernmental Revenue	30,000
Miscellaneous Revenue	1,000
<b>TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS</b>	<b>881,000</b>

**PROPOSED APPROPRIATIONS**

Public Safety	646,231
Non Expenditures:	
Reserves- Contributions to Fund Balance	<u>234,769</u>
TOTAL PROPOSED APPROPRIATIONS	<u><u>881,000</u></u>

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

Other Sources	<u>59,800</u>
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u><u>59,800</u></u>

**PROPOSED APPROPRIATIONS**

Public Safety	<u>59,800</u>
TOTAL PROPOSED APPROPRIATIONS	<u><u>59,800</u></u>

**KRISTEN STREET FUND****ESTIMATED REVENUES AND OTHER RECEIPTS**

Intergovernmental Revenue	927,500
Other Financing Sources:	
Transfers from other funds	<u>340,000</u>
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u><u>1,267,500</u></u>

**PROPOSED APPROPRIATIONS**

Economic Environment	<u>1,267,500</u>
	<u><u>1,267,500</u></u>

**ALL FUNDS****ESTIMATED REVENUES AND OTHER RECEIPTS**

Ad Valorem Taxes	6,313,764
Other Taxes	7,034,359
Licenses and Permits	1,145,635
Intergovernmental Revenue	8,144,002
Charges for Services	113,944,824
Fines and Forfeits	178,000
Miscellaneous Revenues	5,840,380
Other Sources	3,983,947
Total Estimated Revenues	146,584,911
Other Financing Sources:	
Debt Proceeds	1,500,000
Fund Balance Appropriated	169,072
Transfers from other Funds	12,259,562
<b>TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS</b>	<b>160,513,545</b>

**PROPOSED APPROPRIATIONS**

General Government	9,492,283
Public Safety	14,606,055
Physical Environment	97,238,560
Transportation	6,687,466
Economic Environment	4,355,605
Human Services	20,000
Culture/Recreation	5,253,835
Other Uses	170,125
Non Expenditures:	
Transfers to other Funds	12,159,562
Debt Service	8,309,938
Reserves- Contributions to Fund Balance	1,640,587
Reserves- Contributions to Retained Earnings	579,529
<b>TOTAL PROPOSED APPROPRIATIONS</b>	<b>160,513,545</b>

SECTION II.

This ordinance shall become effective October 1, 2008.

**PASSED AND ADOPTED** at a regular meeting of the City Commission of the City of Leesburg, Florida held the 22nd of September 2008.

  
\_\_\_\_\_  
Mayor

ATTEST:

  
\_\_\_\_\_  
City Clerk

# Capital Improvement Program

This capital improvement program includes the purchase of all capital items as well as major capital projects for all funds as approved in the budget for fiscal year 2008-2009. 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 includes grants, bond proceeds and sales tax.

### FINANCE

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
		Mail Machine	Governmental Revenue	30,000
		ltron- ERT equipment for meter reading	Governmental Revenue	20,000
<b>Total Finance Department</b>				<b>50,000</b>

### INFORMATION TECHNOLOGY

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
		Mobile Data Terminals & Computers	Governmental Revenue	78,250
		PC's & Monitors	Governmental Revenue	73,100
		Copiers	Governmental Revenue	31,000
		Communication electronics	Governmental Revenue	10,000
		Miscellaneous wiring	Governmental Revenue	5,000
		PBX's	Governmental Revenue	23,500
<b>Total Information Technology Department</b>				<b>220,850</b>

### AIRPORT

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
310018	301479	Hangar Roof @ 8812 Airport Blvd	Governmental Revenue	30,000
		Extend Runway 13/31- Phase II & III	Federal Grant	3,534,352
			State Grant	93,009
			Governmental Revenue	93,009
<b>Total Airport Department</b>				<b>3,750,370</b>

### POLICE

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
		Video Incident Capture System (4)	Governmental Revenue	17,200
		Laser Speed Measuring Device (2)	Governmental Revenue	4,845
		Video Incident Capture System (6)	Forfeiture Funds	25,800
		Vehicle Lease (CID)	Forfeiture Funds	14,000
		Radio Tower System Upgrade	Impact Fees	75,000
<b>Total Police Department</b>				<b>136,845</b>

## Capital Improvement Program (Continued)

### FIRE

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
		Breathing Air Compressor	Governmental Revenue	69,663
		Breathing apparatus - Replacement	Governmental Revenue	47,500
<b>Total Fire Department</b>				<b>117,163</b>

### PUBLIC WORKS

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
<b><u>Fleet</u></b>				
		Replacement Vehicles (551,510)		
		Pickup Trucks (4)	Governmental Revenue	84,150
		Utility Truck	Governmental Revenue	32,000
		Pole Trailer (2)	Governmental Revenue	55,000
		Welder	Governmental Revenue	5,150
		ATV Utility (3)	Governmental Revenue	30,000
		Front Loader	Governmental Revenue	188,760
		Dump Truck (3)	Governmental Revenue	156,450
		Refurbish Vehicles/ Equipment	Governmental Revenue	135,000
		Refurbish Fuel Facility JTMOC	Governmental Revenue	60,000
<b>Total Fleet</b>				<b>746,510</b>
<b><u>Streets</u></b>				
		Parking lot repairs	Governmental Revenue	27,500
		Sidewalks (new)	Gas Tax	121,000
		Road Resurfacing	Gas Tax	440,000
		Curb Rebuilds	Gas Tax	60,500
<b>Total Streets</b>				<b>649,000</b>
<b><u>Facilities</u></b>				
		Public Works Ceiling Installation	Governmental Revenue	6,250
		Fleet Building- Hot Water Heater	Governmental Revenue	2,500
		Re-shingle Double Drive Restroom	Governmental Revenue	3,000
		Boy Scout Hut- Upgrade Electric	Governmental Revenue	6,000
		Kia Roof Replacement	Governmental Revenue	145,000
		Police Department- Lightning Protection	Governmental Revenue	20,000
<b>Total Facilities</b>				<b>182,750</b>
<b>Total Public Works Department</b>				<b>1,578,260</b>

### LIBRARY

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
		Books	County Grant	102,842
		Non-print media	County Grant	40,000
<b>Total Library Department</b>				<b>142,842</b>

## Capital Improvement Program (Continued)

### RECREATION

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
		<b><u>Pools</u></b>		
		Automatic Pool Vacuum	Governmental Revenue	3,000
		Re-coat Venetian Gardens Pool	Governmental Revenue	45,000
		<b>Total Pools</b>		<u>48,000</u>
		<b><u>Parks</u></b>		
		Benches, trash cans, picnic tables	Governmental Revenue	5,000
		<b>Total Parks</b>		<u>5,000</u>
		<b><u>Athletic Fields</u></b>		
		Football goal posts for Susan Street	Governmental Revenue	3,500
		<b>Total Athletic Fields</b>		<u>3,500</u>
		<b><u>Marina</u></b>		
		Replace carpet	Governmental Revenue	1,500
		Replace flooring in bathroom	Governmental Revenue	1,500
		Repair ramp and dry storage entrance	Governmental Revenue	5,000
		Floating dock	Governmental Revenue	2,000
		<b>Total Marina</b>		<u>10,000</u>
		<b>Total Recreation Department</b>		<u>66,500</u>
		<b><u>Funding Source</u></b>		
		Governmental Revenue		1,556,327
		Forfeiture Funds		39,800
		Impact Fees		75,000
		Gas Tax		621,500
		Federal Grant		3,534,352
		State Grant		93,009
		County Grant		142,842
		<b>Total General Government Funding Sources</b>		<u>6,062,830</u>

## 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

<u>Project #</u>	<u>WF #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
140002		<u>Drainage Improvements</u> Miscellaneous Improvements	Stormwater Fees	50,000
140002		<u>Stormwater Rehabs</u> Lake Lucerne	Stormwater Fees	100,000
			State Grant	75,000
			County Grant	65,000
140002		Curbs, gutters, inlets	Stormwater Fees	25,000
140002		Whispering Pines Ditch	Stormwater Fees	225,000
140002		Conveyance system	Stormwater Fees	100,000
<b>Total Stormwater Department</b>				<u>640,000</u>
 <b><u>Funding Source</u></b>				
Stormwater Fees				500,000
State Grant				75,000
County Grant				65,000
<b>Total Stormwater Funding Sources</b>				<u>640,000</u>

### GAS

<u>Project #</u>	<u>WF #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
420001	Various	<u>Meters (284,159)</u> Regular meters	Current Revenue	45,692
			Customer Contribution	31,622
		ERT meters	Current Revenue	74,762
			Customer Contribution	25,321
420002		<u>Mains (551,866)</u> Miscellaneous mains	Current Revenue	169,396
		Spring Creek	Customer Contribution	118,569
		Beverly Harbor	Customer Contribution	11,440
		The Reserve	Customer Contribution	34,321
		The Grande	Customer Contribution	48,080
		South Wind Cove	Customer Contribution	45,633
		Highway 441- Perkins to Griffin	Customer Contribution	124,427

## Capital Improvement Program (Continued)

420003	Various	Tools & Equipment	Current Revenue	4,900
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### GAS (cont.)

<u>Project #</u>	<u>WF #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
420008	Various	Regulators (37,961)	Current Revenue	24,701
			Customer Contribution	13,260
420010	Various	Services (382,381)	Current Revenue	126,549
			Customer Contribution	255,832
<b>Total Gas Department</b>				<u><u>1,154,505</u></u>
<b><u>Funding Source</u></b>				
Current Revenue				446,000
Customer Contribution				708,505
<b>Total Gas Funding Sources</b>				<u><u>1,154,505</u></u>

### WATER

<u>Project #</u>	<u>WF #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
430006		<u>Plant &amp; Storage (98,612)</u>		
		Wash out & Inspect Water Storage Tanks	Current Revenue	29,000
		Inspect & Rehab HSP #4	Current Revenue	39,612
		Inspect & Rehab HSP #2	Current Revenue	30,000
430010		Services	Customer Contribution	63,612
<b>Total Water Department</b>				<u><u>162,224</u></u>
<b><u>Funding Source</u></b>				
Current Revenue				98,612
Customer Contribution				63,612

## Capital Improvement Program (Continued)

Current Revenue	98,612
Customer Contribution	63,612
<b>Total Water Funding Sources</b>	<b>162,224</b>

### SOLID WASTE

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
		Land closure study- 40 acre site	Current Revenue	75,000
		Compactors	Current Revenue	100,000
		<b>Total Solid Waste Department</b>		<b>175,000</b>
		<b><u>Funding Source</u></b>		
		Current Revenue		175,000
		<b>Total Solid Waste Funding Sources</b>		<b>175,000</b>

### WASTEWATER

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
440002	Various	<u>Collecting Sewers (308,850)</u>		
		Lift Station Control Panels	Renewal & Replacement	50,000
		Lift Station 2 Rehab	Renewal & Replacement	190,000
		Manhole Rehab	Renewal & Replacement	25,000
		Gravity Sewer lines rehabilitation/ replace	Renewal & Replacement	43,850
440003	Various	<u>Other Equipment (46,550)</u>		
		Lateral Lining System	Renewal & Replacement	27,823
		Monitoring Well Pump	Renewal & Replacement	2,152
		Monitoring Well Field Meter	Renewal & Replacement	9,575
		Dissolved Oxygen Meter	Renewal & Replacement	7,000
440006		<u>Treatment and Disposal Plants (44,600)</u>		
		Remove Fuel Tank at Spraysite	Renewal & Replacement	16,000
		Chain Link Fence at Main WWTF	Renewal & Replacement	18,600
		Roof to Cover Digester Blowers	Renewal & Replacement	10,000
		<b>Total Wastewater Department</b>		<b>400,000</b>

## Capital Improvement Program (Continued)

### Funding Source

Renewal & Replacement	400,000
<b>Total Wastewater Funding Sources</b>	<u>400,000</u>

### COMMUNICATIONS

<u>Project #</u>	<u>WF #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
450001	Various	Line Installation	Current Revenue	130,000
450002	Various	Line extensions (50,000)	Current Revenue	30,000
		Redundant Fiber Routes	Current Revenue	20,000
		FDOT Lake County Relocations		
450008	Various	Other equipment (10,000)	Current Revenue	10,000
		Miscellaneous Service Equipment		
		<b>Total Communications Department</b>		<u>190,000</u>



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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, landscaping, 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
NYSOA	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 its 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 \$500 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.

**INFRASTRUCTURE** - Public support structures such as roads, street lighting, and water and sewer lines.

**INTERFUND TRANSFERS** - All interfund transactions, except loans, quasi-external transactions and reimbursements. Budgeted amounts transferred from one governmental accounting fund to another for work or services provided. These represent a "double counting" of expenditures. Therefore, these amounts are deducted from the total operating budget to calculate the "net" budget.

**INTERNAL SERVICE FUNDS** - Funds established for the financing of goods or service provided by one department to other departments within the City on a cost-reimbursement basis.

**MAJOR FUND** – The general fund is always a major fund. Any governmental fund that meets both of the following criteria:

- 1) An individual fund that reports at least 10% of the total governmental funds in any of the following categories: assets, liabilities, revenues, and expenditures, and
- 2) 5% of the total for both governmental and enterprise funds in any one of the categories that met the 10% test

Enterprise funds apply the same criteria compared to governmental funds, but do not include extraordinary items in revenues and expenses. Internal service funds are never major. A government may elect to always report a fund as major to enhance consistency.

**MEASURABLE** - The amount of a transaction or event that can be determined.

**MILL** - 1/1000 of one (1) dollar used in computing taxes by multiplying the rate times the taxable value divided by 1,000.

$$\frac{\text{taxable value}}{\$1,000} \times \text{millage rate} = \text{taxes}$$

$$\frac{\$50,000}{\$1,000} \times \$4.500 = \$225.00$$

**MILLAGE** - Rate used in calculating taxes based upon the value of property expressed in mills per dollar of property value.

**MODIFIED ACCRUAL** - Revenues are recorded when both measurable and available (within 60 days of year end) to pay current liabilities. Expenditures are recognized when a transaction draws upon current spend able resources.

**NON-OPERATING EXPENDITURES** – Types of expenditures that do not represent direct operating costs to the fund; include transfers out, transfers to Constitutional Officers, and reserves for contingency.

**NON-OPERATING REVENUES** - Financial support for funds that are classified separately from revenues; 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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