



**City of Leesburg
Annual Budget
Fiscal Year 2007-08**



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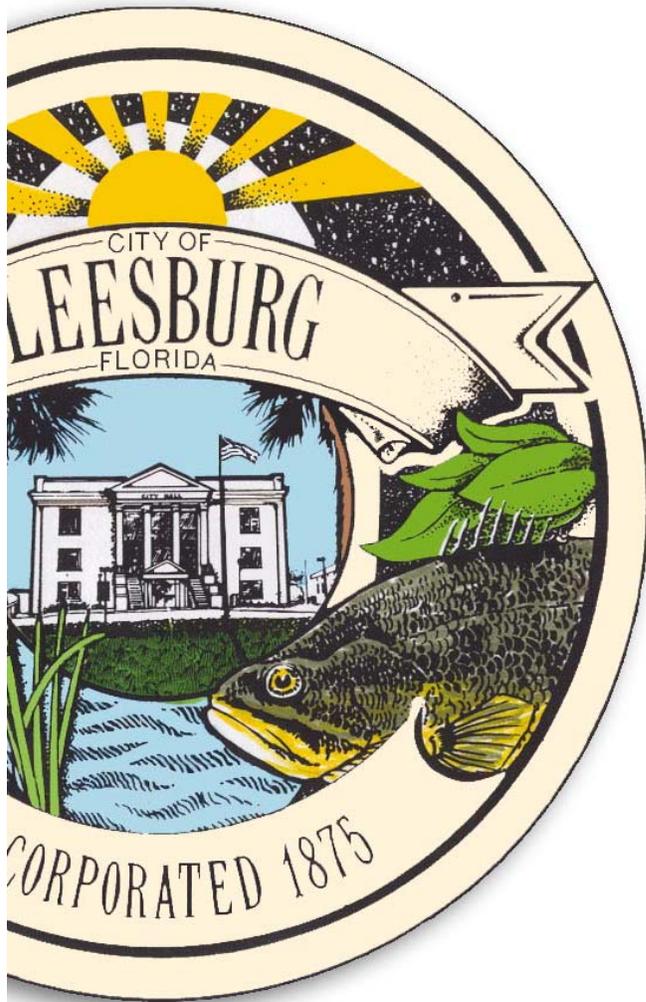
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CITY OF LEESBURG ANNUAL BUDGET

Fiscal Year 2007-08



SANNA HENDERSON
Mayor
Seat 1, District 1

JOHN CHRISTIAN
Seat 2, District 2

BILL POLK
Seat 4, At-Large

LEWIS PUCKETT
Seat 3, District 3

DAVID KNOWLES
Seat 5, At-Large

JAY EVANS
City Manager

JERRY BOOP, CPA, CGFO
Finance Director

FRED MORRISON
City Attorney
McLin & Burnsed

RAY SHARP
Environmental Services/
Public Works Director

BETTY RICHARDSON
City Clerk

JAKKI CUNNINGHAM PERRY
Human Resources Director

STAN CARTER
Information
Technology Director

WILLIAM CHRISMAN
Police Chief

DENNIS SARGENT
Fire Chief

KEN THOMAS
Economic Development Director

LAURA MCELHANON
Community Development
Director

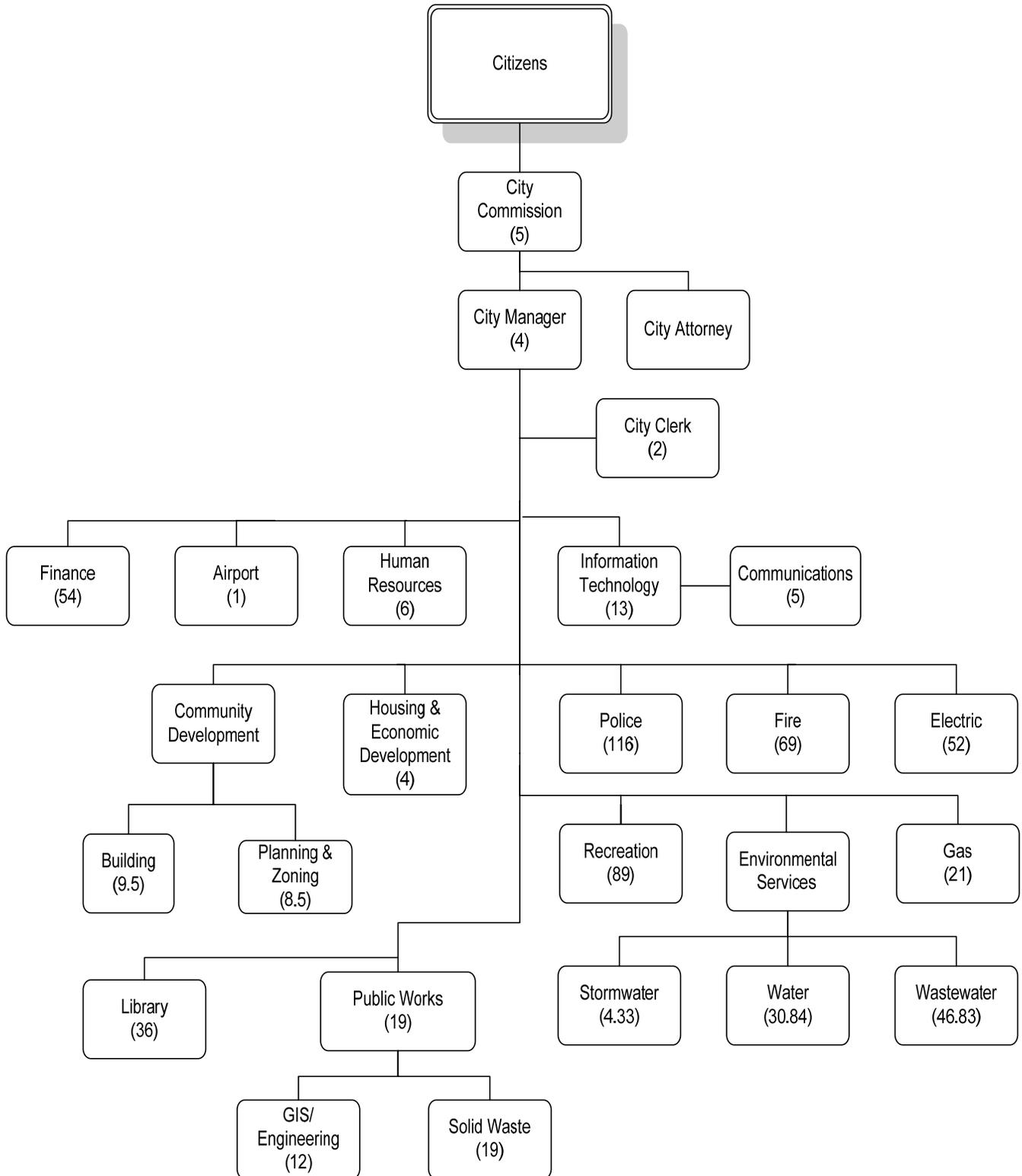
BARBARA J. MORSE
Library Director

PAUL KALV
Electric Director

BRUCE ERICSON, CPRP
Director of Recreation & Parks

JACK ROGERS
Gas Director

ORGANIZATION CHART



• 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 proposed fiscal year 2007–08 adopted budget. We hope you will find this balanced budget in the amount of \$153,786,105 addresses the challenges presented by a variety of fiscal constraints encountered this year. Although this budget is very lean in terms of capital expenditures, it retains most staffing and service levels in order to maintain our high program standards. This will be the 17th consecutive year that the City has managed its finances without the need to raise the property tax. In fact, included herein is a modest proposal to decrease the millage rate from the traditional 4.50 mills to 4.31 mills.

More than ever, this year's proposed budget expenditures demonstrate a conservative approach to the delivery of services and programs. In answer to this year's tax reform legislation, we have conducted our budget preparation in a manner that resembles "Zero Based Budgeting." This technique has given much greater scrutiny to every dollar that the City spends, and has resulted in significant savings. For the first time since fiscal year 2002 the General Fund has not used an appropriation of reserves to balance the budget. No retained earnings (reserves) are budgeted in any of the utilities. General Fund expenditures have been reduced by \$2,941,710 or 10.13% from the previous fiscal year. The contributions to the General Fund by Electric, Gas, and Water utilities have been reduced from 8% to 7.75% with the remaining utilities left unchanged. Furthermore, the utility budgets were developed using the forecast models from R.W. Beck.

Increases in operating expenses are typically associated with changes in compensation, benefits, and staffing levels. Only two new positions were added this year; both will serve to staff the City's new Gymnasium. Non-staffing increases will include an estimated 46.7% hike in the City's property/casualty/liability insurance premiums and 15.7% in utilities across all funds. Although budget-neutral, another notable aspect of this proposal is that our City-provided health care coverage to employees, dependents, and retirees has again performed so well that there will be no increase in the cost of the plan to the employees.

Growth in Leesburg continues to exceed historical trends, but has retreated from the peak experienced in 2005–06. The overall upward trend is expected to continue for the foreseeable future 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 4.31 mills
- Building permits, Police, Fire and Recreation impact fees, Police forfeiture, Police education and Local Option Sales Tax have been moved to Special Revenue Funds
- The Police and Fire Pension lines include \$147,570 and \$218,140 in additional funding respectively; however, the actual amount needed is subject to actuarial review
- Facilities Services has been split from Facilities Maintenance and is now presented under Recreation
- Civic funding totaling \$200,000 has been included in the Water utility budget
- Several mid-year positions were added by the previous City Manager during Fiscal Year 2006–07, and are included herein
- Contributions to the General Fund were changed from 8% to 7.75% for the Electric, Gas and Water funds. When developing the contributions, surcharges, franchise fees and gross receipts taxes were deducted from total charges for services. This is consistent with the newly adopted financial policies.
- Building permits are now included in the cost allocation and are contributing \$95,005 to the General Fund 2007–08 budget
- The following positions were eliminated:

Assistant City Manager –	\$120,392
Deputy City Clerk (1 of 2) –	45,356
Assistant Director of Parks & Recreation –	47,269
Registered Land Surveyor –	56,836
Police Officer–	50,814
Building Inspector –	62,389
Administrative Assistant –	36,126
Electric Equipment Repairman –	44,655
Groundsman –	<u>32,874</u>
Total reductions –	\$ 496,711

- Some activities have been eliminated to reduce costs, such as the Ice Cream Social on the 4th of July, the Annual Community Picnic, Jazz in the Park, recreational program uniforms, All Stars travel, most out-of-state staff travel and training, one half of the fleet replacement program, Employee Appreciation Day, Salary Survey Implementation, code enforcement demolition (reduced), and planning for the Lake Denham Commerce Park
- The above cuts are in addition to the greatly reduced Capital Improvement Program which was presented to the Commission

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

Respectfully submitted,



Jay M. Evans
City Manager



Jerry Boop
Finance Director



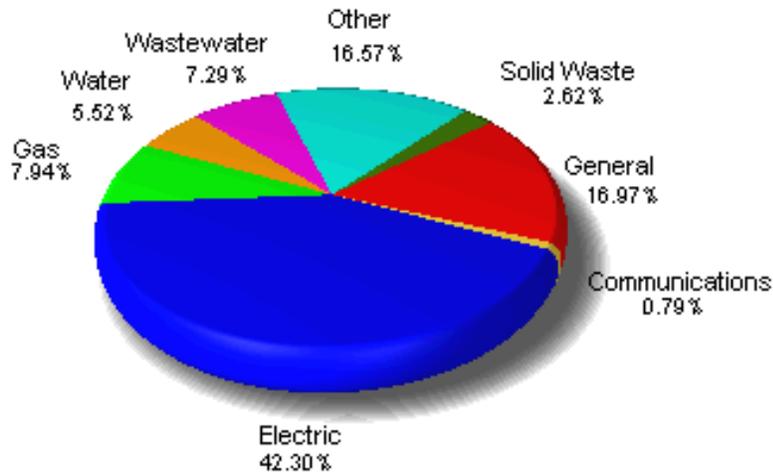
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Executive Summary

The City of Leesburg's Fiscal Year 2007-08 combined budget includes revenues and expenditures totaling \$153,786,105. This represents a decrease of \$21,457,026 or 12.2% below the previous fiscal year budget of \$175,243,131. Utility budgets have been prepared without any appropriation of reserves in any department.

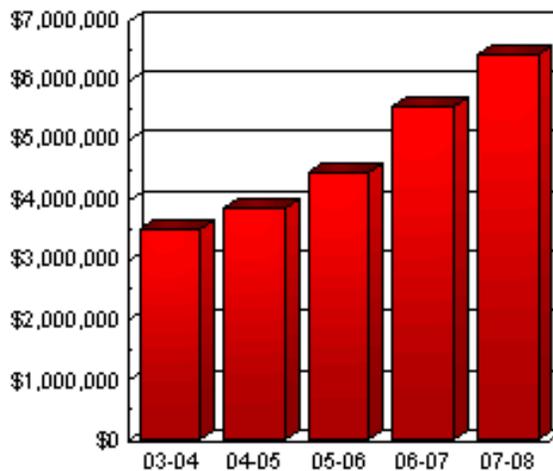
Executive Summary

TOTAL CITY EXPENDITURES
Proposed Fiscal Year 2007-08 Budget



Millage Rate – The millage rate will decrease from 4.50 mills to the current year rolled back rate of 4.31 mills. However, due to the increase in taxable values, the City realized additional Ad Valorem revenues of \$889,430. The increase in taxable values of the Greater Leesburg, Carver Heights and 441/27 CRA's account for \$338,112 of the overall increase or 38.14%.

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	
	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08
GLCRA	\$139,749,128	\$152,548,306	\$226,539	\$269,381	\$328,678	\$340,057
CHCRA	\$ 77,776,543	\$89,614,310	\$ 84,629	\$129,526	\$122,786	\$163,509
441/27CRA	\$417,811,099	\$482,130,253	\$280,252	\$531,774	\$406,608	\$671,294

Utility Services Tax - As included in the proposed fiscal year 2007-08 budget, revenues from the utility services tax are expected to total \$3,192,014. This represents a decrease of \$389,655 below the \$3,581,669 included in the adopted fiscal year 2006-07 budget.

Communications Service Tax – Based on estimated taxable sales of \$21,171,389, the City expects to realize \$1,105,147 which is a 5.22% levy on telecommunications services. This represents a decrease of \$37,539 below the previous fiscal year which is consistent with expectations as services continue to migrate to the Internet.

Business Tax – Business taxes are projected to increase by \$39,402 which is primarily based on growth. This category has been changed in the current fiscal year budget to reflect the move of permit related revenue to its new fund 151.

Permit Revenues– Permit revenues are projected to decrease by \$155,299 from the previous fiscal year which represents the slowdown in the building industry.

Intergovernmental Revenues – Airport capital improvements are dependent upon Federal and State grants. The proposed budget includes \$6,179,630 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 \$415,840, funding from the Lake Sumter EMS for costs associated with Advanced Life Support (ALS) service provided by the Fire department \$110,000 and funding from the SAFER grant, for additional Fire personnel, totaling \$300,000.

Charges for Services – Projected revenue in the Electric utility is based on a proposed ordinance which was approved by the Commission on June 25, 2007. The proposed ordinance increases three components of Electric rates 8%, resulting in net increases of 5% for all classes. Major materials such as transformers, wire, and cable have increased approximately 22-25% for the previous two years and are expected to increase by similar amounts during the next year.

Projected revenue for the Water and Wastewater utility funds is based on current rates. A rate study for those funds is currently being conducted and rate adjustments are expected to be revenue neutral.

Ordinance 07-40, adopted May 29, 2007, increases Gas rates a net 3% effective July 1, 2007.

All utility rates will also increase October 1st approximately 2% based on the Gross Domestic Product Price Deflator Index (GDP) for the automatic rate increase authorized by Ordinance 04-38 adopted June 28, 2004.

The Stormwater fund includes a modest increase of \$1.00 a month per residential account on October 1, 2007.

Miscellaneous Revenues – Rental and lease revenues, primarily associated with the operation of the Leesburg Regional Airport, are expected to increase by \$54,163 over the previous fiscal year.

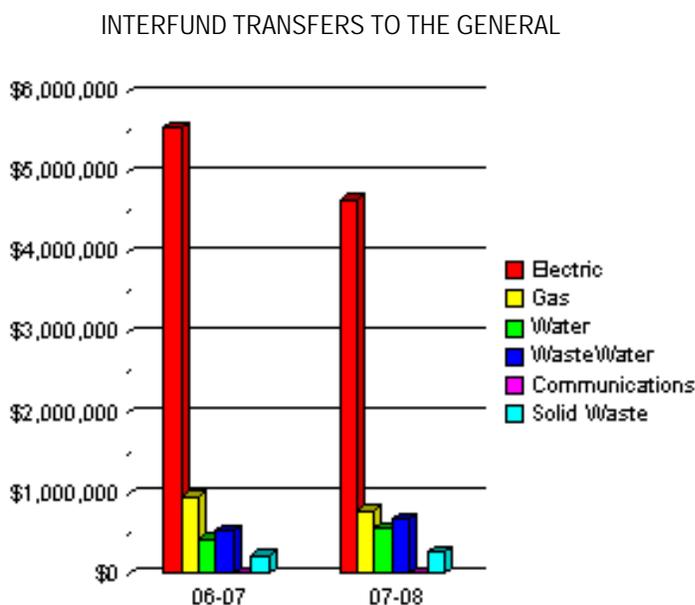
Interest revenues, which are driven by rates and available cash to invest, have remained steady. The following table illustrates actual investment income for 2005-06 with budgeted income reflected in subsequent years.

	<u>Operating Interest</u>	<u>Capital Interest</u>	<u>Total</u>
2005-06	\$289,404	\$398,394	\$687,798
2006-07	\$200,379	\$141,656	\$342,035
2007-08	\$300,000	-0-	\$300,000

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	2006-07		2007-08	
	Percent	Amount	Percent	Amount
Electric	8%	\$ 5,551,329	7.75%	\$ 4,661,334
Gas	8%	959,966	7.75%	786,735
Water	8%	429,640	7.75%	560,466
Wastewater	7.25%	533,684	7.25%	682,516
Communications	7.25%	-0-	7.25%	-0-
Solid Waste	7.25%	228,093	7.25%	268,250
TOTAL		<u>\$ 7,702,712</u>		<u>\$ 6,959,301</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 increase from \$1,306,961 to \$1,601,604 or 23%.



Executive Summary

Finally, the transfer from the Greater Leesburg Community Redevelopment Agency Fund of \$285,671 to the General Fund represents partial repayment of the interfund loan.

Fund	Budget	Percent	Requirement	Projected 09/30/07	Increase/ (Decrease)	Projected 09/30/08
General Fund	\$26,098,344	20%	\$5,219,669	\$5,300,000	-0-	\$5,300,000
Electric	65,053,742	25%	8,858,516	10,100,000	-0-	10,100,000
Gas	12,214,116	25%	1,501,584	1,600,000	947,000	2,547,000
Water	8,490,868	25%	2,122,717	2,300,000	428,000	2,728,000
Wastewater	11,208,293	25%	2,802,073	3,000,000	189,000	3,189,000
Communications	1,215,876	25%	303,969	140,000	-0-	140,000
Solid Waste	4,029,115	25%	1,007,278	400,000	135,000	535,000

Fund Balance – Following input from the Interim City Manager, Finance staff, Utility Department Directors, the Financial Advisor, and Consulting Engineers, the existing Fund Balance Policy was substantially changed to clearly define terminology used in the policy and to tailor to the particular needs of the City and each respective Utility Enterprise. The policy was reviewed by Moody’s, Fitch Ratings, and Standard and Poor’s, prior to their release of ratings. Each rating agency cited this revised fund balance/cash reserve policy as a significant reason for their improved outlook on Leesburg’s finances. The language in the former policy led to confusion as to how the definition of fund balance applied to the City’s Enterprise Funds. All of the utilities were reviewed and specific changes were made to the City’s Electric and Gas Utilities. 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	Reserves
Electric	\$ 63,902,848	(\$42,762,446)	\$4,661,333	\$1,142,918	\$26,944,653	\$8,858,516
Gas	\$10,712,284	(\$5,536,125)	\$786,735	\$126,884	\$6,089,778	\$1,501,589

New Positions – Budgeted positions include both full and part time positions. Although the total position count remains unchanged from the previous fiscal year of 627, there were offsetting changes across the City. Next years budget will present a comparison of total budgeted positions to total full time equivalents (FTE) by department. Please refer to the tables on pages 76-78 for additional information.

Personal services –The budget also includes a 3% pool for each department to provide an anniversary merit increase ranging from 2%-5% to all eligible employees. 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 2007-08 increased \$924,181 from \$22,928,615 in fiscal year 2006-07 to \$23,852,796 and other salaries increased by \$78,708 from \$1,407,199 to 1,485,907. Fringe benefit costs are projected to increase \$623,141 from \$8,577,015 to \$9,200,156. Items included in the current fringe benefits package are:

- Retirement contributions to the City of Leesburg General Employees Retirement Plan and to the Municipal Firemen’s Retirement Plan have been set at 12% of covered payroll. 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, but benefit dollars must be used in another cafeteria plan option. The following rate categories are available to employees for health care coverage: employee only, employee and children, employee and spouse and employee and family. The city pays 100% of the cost to provide health care coverage for the employee plus 50% of the additional cost of providing dependent health care coverage. Based on the health claims experience the proposed budget contemplates no adjustment in the rates. A few minor changes in coverage and service are proposed to avoid significant increases in the future. The plan is projected to break even; therefore net assets in the health insurance fund are projected to be around \$2,800,000 by September 30, 2008.
- A vacation buy back policy allows employees to sell their unused accrued vacation time back to the city. Effective October 1, 2003, employees can earn a maximum accrual of 360 vacation hours or risk losing them. The employee must use at least one week's vacation time in order to be allowed to cash in a week of vacation time. The proposed budget includes an appropriation of \$100,000 for this purpose in the executive budget.

Operating Expenses – Overall, this category decreased by \$7,660,201 or 7.7%. The most significant decreases occurred with professional services totaling \$4,478,393, other contractual services totaling \$1,901,197 and other current charges totaling \$1,790,899. The decrease in professional services reflects the impact of the slowdown in capital projects. The decrease in other contractual services is related to the relative stabilization of energy costs. Other current charges primarily reflect the decrease in the cost of operations allocated to the utilities from the General Fund.

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 \$1,903,791 to \$2,153,310 an increase of \$249,519. Maintenance fees for vehicles which are also charged to each department increased by \$57,960.

Utilities across all funds are projected to increase from \$3,150,965 to \$3,647,648 an increase of \$496,683 or 15.7%. Another item to note is the cost of insurance which is projected to increase from \$583,054 to \$861,661 an increase of \$278,607 or 47.78%. Fuel costs are also projected to increase from \$576,790 to \$720,486 an increase of \$143,696 or 24.9%.

To continue our efforts to make the communications utility a financially independent enterprise, transfers to the General Fund have been suspended for fiscal year 2007-08. This change 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 operation of the utility funds. This amount decreased by \$795,224 or 9.9%. The decreases were primarily related to budget reductions for Information Technology and Economic Development.

Finally, the budget also includes depreciation expense of \$4,133,685 which is an increase of \$277,994 over the \$3,855,691 for fiscal year 2006-07.

Capital Projects – As presented, the proposed fiscal year 2007-08 budget includes capital projects from the 10-year capital improvement plan approved by the City Commission on June 4, 2007. Grant revenues of \$6,214,793 and customer contributions of \$2,459,097 account for 48% of the \$17,992,840 capital improvement program for fiscal year 2007-08.

Executive Summary

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

Fund	Amount
General	\$2,438,536
Stormwater	775,000
Capital Projects	6,774,630
Electric	2,551,680
Gas	1,833,123
Water	1,008,366
Wastewater	1,600,000
Communications	235,025
Solid Waste	326,480
Hwy 27/441 CRA	<u>450,000</u>
Total	\$17,992,840

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 \$1,820,176 and will be used primarily for debt service payments associated with the 1999 and 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 decreased. The following table reflects the changes by fund:

Fund	Type	Final Payment	2006-07	2007-08
GLCRA	Mortgage	2014	\$ 24,048	\$ 24,048
Debt Service	1999 Bonds	2029	506,645	514,480
	2004 Bonds	2034	1,119,470	1,111,220
Electric	2004 Bonds	2034	1,185,749	1,179,381
Gas	2004 Bonds	2034	267,882	268,187
Water	2004 Bonds	2034	558,965	761,544
Wastewater	2004 Bonds	2034	1,802,137	1,025,867
Communications	FMPA Loan	2019	116,000	117,000
Kristen Street	BAN		-0-	220,000
TOTAL			<u>\$5,580,896</u>	<u>\$5,259,731</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 in the City Commission Room. The Commission established the maximum millage rate for fiscal year 2007-08 at the July 23rd regular Commission meeting. The first public hearing to consider adoption of the budget was held August 14th. The public hearing to consider final adoption of the budget was scheduled for Monday, September 24th at the regular City Commission meeting.

Distinguished Budget Presentation Award – The Government Finance Officers Association of the United States and Canada (GFOA) through the Distinguished Budget Presentation Awards Program recognizes exemplary budget documents. Entities submit their operating budget for review, which is evaluated using a comprehensive checklist. On May 16, 2007, the GFOA awarded the City of Leesburg the Distinguished Budget Presentation Award for the fiscal year 2006-07 budget, which is the 9th consecutive year (fiscal years 1999-2007). 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 Jennifer Barker, Jerry Boop, and Brandy McDaniel who prepared the document and the entire accounting division for their assistance. Special thanks needs to be extended to Jay Evans for his provision of 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, 2006

A handwritten signature in cursive script, likely belonging to the President of the GFOA.

President

A handwritten signature in cursive script, likely belonging to the Executive Director of the GFOA.

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, 2006. 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 nine consecutive years (fiscal year 1999-2007). 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.

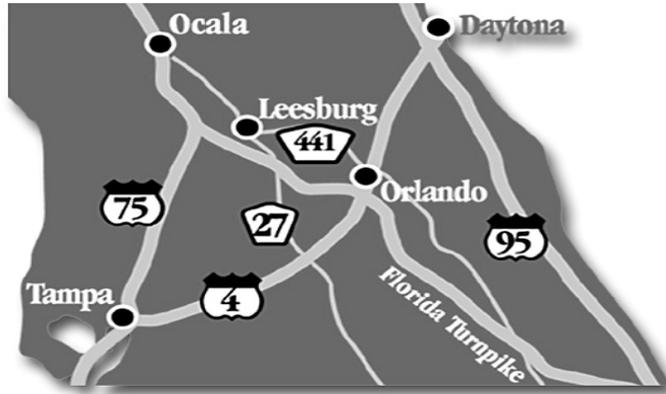


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Community Profile

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 31.26 square miles and has a population of 19,086 (US Census Bureau, July 2005). 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.

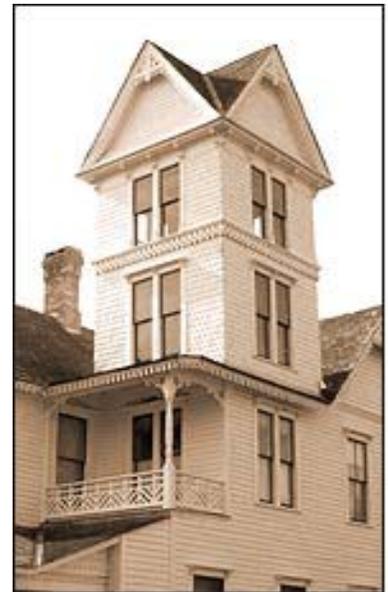
The Florida Legislature created Lake County from portions of Sumter and Orange counties in 1887. From that day forward, the City of Leesburg has been a part of Lake County. It is the oldest of the 14 incorporated municipalities in Lake County, which include Astatula, Clermont, Eustis, Fruitland Park,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



Leesburg International Airport is an 850-acre general aviation airport experiencing significant growth in corporate jet type aircraft. Businesses on airport property employ over 360 people. The airport features two runways, three non-precision instrument approach landings, Two precision GPS approaches, tie downs, hangar facilities, flight schools, maintenance shops, restaurants, upholstery shop, and a motel within ½ mile. The Fixed Base Operator offers many services. The City has committed to an aggressive improvement program and has obtained grant funding to construct new runways and overlay existing runways. Recently, the airport obtained 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.

Community Profile

Community Profile

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, Arts and Craft Festival, 4th of July celebration, Trick or Treat on Main Street, 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, bass tournaments, Country Music Festival, and the Christmas Parade.

Sesquicentennial Celebration: Throughout 2007, the City is hosting various events in celebration of Leesburg's sesquicentennial.

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 of Leesburg currently enjoys a favorable economic environment and local indicators point to continued stability. 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. Leesburg's top private sector employer is Leesburg Regional Medical Center, boasting a labor force of 2,092. Based on Department of Labor and Metro Orlando EDC, companies such as Embarq, Lifestream, and Cutrale Citrus Juice, Inc. account for more than 5.0 percent of all employment in Lake County. Employment across virtually all industry sectors has risen significantly since 2000. The current unemployment rate is lower than the state average and has fallen over the past seven years.

Many higher wage industries such as finance, insurance, real estate, construction and wholesale trade are growing faster than the lower wage retail sector, which provides a positive indicator that the wage structure of Leesburg and Lake County will continue to improve over time. Lake County's December 2006 unemployment rate stands at 3.0 percent. This rate is slightly lower than the state average (3.3 percent). While the economy is slightly "soft" across Florida, Lake and Leesburg's increasingly diversified economic bases position them well in terms of their long-range strength relative to their neighbors and histories.

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 27/468 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 residential development for seniors, condominiums, market rate apartments and upscale housing.

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	3.0%
State unemployment rate	3.3%
Median age (Lake County)	45
Average wage	\$ 27,474
Average median wage	\$13.21
Median home value	\$218,275

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
Leesburg Regional Medical Center	2,300	Hospital
Lake County School Board	702	Education Institution
City of Leesburg	595	City Governmental Services
Lifestream Behavioral Center	550	Mental Health Service Provider
Embarq Florida Inc.	500	Telecommunications
Wal-Mart Stores, Inc.	432	Retail Sales
Publix	412	Grocery Stores
Lake Port Properties	350	Retirement Community
Interim Health	250	Healthcare Provider
Cutrale Citrus Juices USA Inc.	300	Citrus Processing
Leware Construction Company	231	General Contractor
SE Modulars	225	Manufacturing
Lake Sumter Community College	210	Two Year State Community College
Lake-Sumter EMS, Inc.	200	Emergency Medical Transport
Bailey Industries	200	Residential Appliances
First Baptist Church of Leesburg	162	Church Ministry Services
Sears Roebuck & Co.	155	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 fifteen 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

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 - account 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.

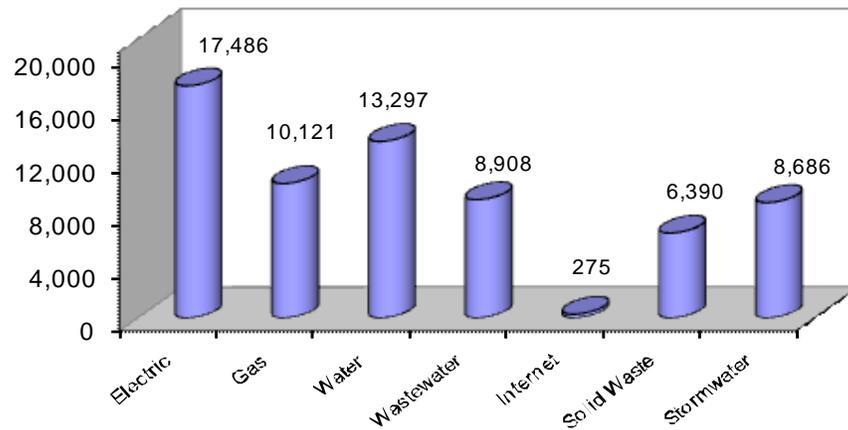
The rates charged for the use of all the utility systems are reasonably comparable to rates charged by similar utilities. The rates of the Electric system are established by ordinance of the City Commission. The current rate structure of the City (as opposed to the actual rates) is subject to the approval 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	17,486	48.1
Gas	1959	10,121	88.0
Water	1903	13,297	39.9
Wastewater	1929	8,908	40.8
Internet	1993	275	Unlimited
Solid Waste	1925	6,390	31.26
Stormwater	1991	8,686	31.26
City of Leesburg	1875	19,086	31.26

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 Electric and Gas utility rates were increased by 8% based on revision of their respective rate ordinances in June 2007. Only certain components of the rate structure are subject to the increase. The expected increase in the overall rates for Electric and Gas are expected to fall between 2.5% and 5.0%. In addition all utility rates will be increased by 2.7263% based on the GDP implicit price deflator index effective June 30, 2007. The Stormwater fund includes a modest increase of \$1.00 per month effective October 1, 2007. The increase for the Stormwater fund represents the last of three scheduled automatic increases.

The immediate goal for the City is to utilize the bond proceeds from the \$17 million bond issue sold in August 2004 to construct capital projects in Leesburg. The remaining total of \$3.7 million will be expended in the next fiscal year 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 July 2004, the City issued \$39 million in utility bonds (2 issues) which separated the Electric utility from the Gas, Water, and Wastewater (utility issue) when financing capital improvements. This reduced the dependence of the utilities on the "pay as you go" approach for capital improvements and replenishes the cash used to defease the old debt. As of October 1, 2007, all bond proceeds related to this issue have been expended.

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. All interest is capitalized until October 2009 when the first principal payments will be made. Therefore, there is no budgetary impact in the current budgetary policy.

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.

Growth became a major issue during the budget preparation this year, 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.

The State of Florida passed a tax reform initiative impacting the ability of local government to collect Ad Valorem Revenues. This initiative reduced revenues to the City by approximately \$400,000 in the current budget year. Additional reforms, subject to voter approval January 29, 2008, could result in an additional reduction of approximately the same amount in the next budget cycle.

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, adopted September 24, 2007, 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** – The department has followed a guideline of extending service to new customers based on a seven year calculated return on initial investment. With the approval of Section 25-501 of the City Code of Ordinances in April of 2006, natural gas will be 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 continued 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

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
- Adopting a resolution to discontinue the energy conservation adjustment (ECA) rate for the gas customers to provide funding for the Leesburg Gas Marketing Plan
- Acquiring 20 additional lift stations that are privately owned, to improve relations with FDEP
- 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 2006-07 budget adoption process began at the January 22, 2007, 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 six 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. Improvements were made each year and this year several interdepartmental coordination meetings were held during January and February so each department could submit their plan by February 19, 2007.

In addition, 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

After City Manager review, the 10-year CIP was presented to the Commission and adopted on June 9th. Although departments were challenged to use only the amounts included in the 10-year CIP to prepare the budget for fiscal year 2007-08, there were some modifications during the summer. After the budget review workshops with the Commission were held, the 10-year CIP was updated to match the amounts in the 2007-08 column in the adopted budget. Both documents were adopted on September 24, 2007.

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.

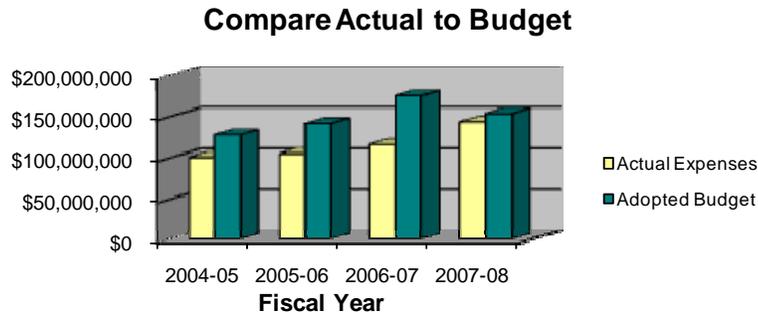
Actual expenses for the utility funds are recorded on the full accrual basis, while other funds are reported on the modified accrual basis. Comparing a budget prepared on the cash basis to actual expenses recorded on the accrual basis can be misleading in a budget document. When comparing fiscal year 2006-07 actual expense to fiscal year 2007-08 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 2006-07	Adopted Budget 2007-08	Average Annual Change
Cash Basis Budget	175,043,131	153,786,105	(6.07)
Accrual Basis Budget	175,043,131	143,514,519	(9.01)

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



Departmental Budget Meeting

The City Manager presented the results of the department director and commission retreats and explained the new mission statement and core values. Emphasis was placed on discussion regarding a change in culture of this organization to a caring organization. His focus will be on empowerment in order to improve employee involvement in decision making. Performance measures will be used to track department goals. Due to impending legislative changes and resultant revenue constraints by the State of Florida, a zero based budgeting concept was employed to develop the budget.

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 three 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

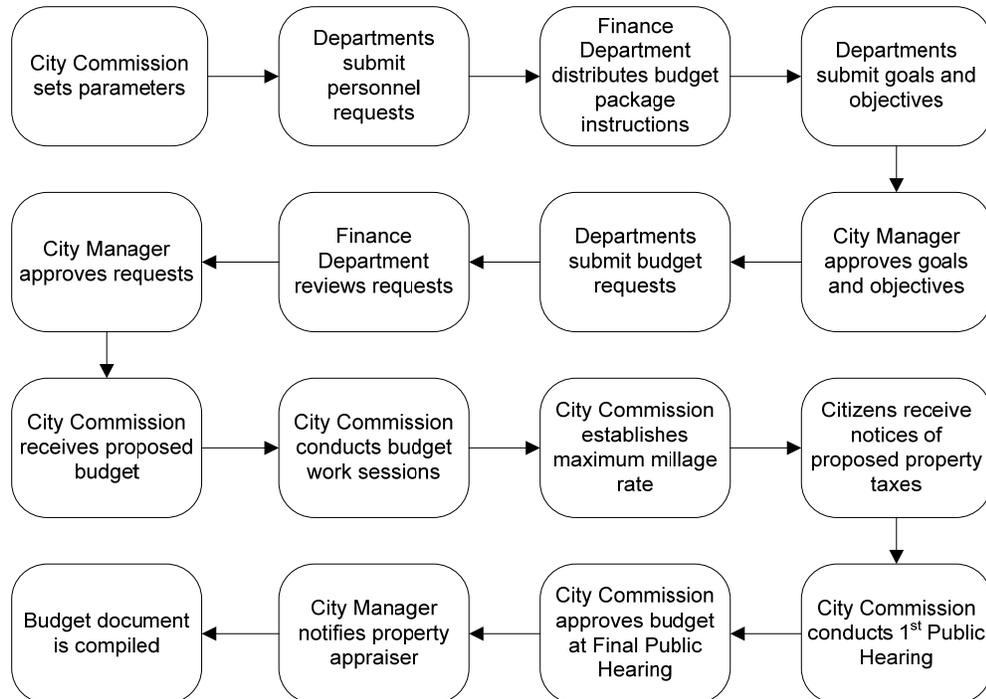
Pursuant to Florida law, two public hearings are required prior to the adoption of a millage rate and budget. At the conclusion of the first public hearing held on Thursday, September 13, 2007, the City Commission adopted a resolution to tentatively adopt the millage rate, and another resolution to tentatively adopt the budget. At the final hearing on September 24, 2007, the City Commission adopted a resolution to adopt the final millage rate and an ordinance to adopt the 2007-08 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

- Finance Director presents tentative citywide and Community Redevelopment Agency budgets
- 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

- 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

2007 DATE DAY	RESPONSIBLE PARTY	REQUIRED ACTIVITY	REQUIREMENT REFERENCE
January 22, Monday	City Commission	Adopt budget calendar and goals for the fiscal year 2007-08 budget.	
February 19, 3 rd Monday	Department Directors	Submit Capital Improvement Plan forms and 10 Year Capital Improvement Plan	
March 5, Monday	Department Directors	Submit updated organizational charts and requests for additions to or reclassifications of existing personnel to the Deputy Finance Director.	
March 30, Friday	City Manager	Distribute civic funding request forms	
April 4, Wednesday	City Manager	Distribute forms and instructions for use in preparation of the fiscal year 2007-08 budget requests to all departments and agencies funded by the City.	
April 16, Monday	Department Directors	Deadline for submission to the Deputy Finance Director of departmental goals and objectives statements and performance measures for fiscal year 2007-08.	
April 20, Friday	Civic Organizations	Deadline for submission to the Deputy Finance Director of budget requests for fiscal year 2007-08.	
May 3, Thursday	City Commission	Commission Retreat - work session to discuss 10-Year Capital Improvement Plan 2007-17	
May 4, Friday	Governmental Fund Department Directors	Deadline for submission to the Deputy Finance Director of budget requests for fiscal year 2007-08.	
May 8-25 Tuesday-Friday	City Manager	Meet with governmental fund departments to discuss fiscal year 2007-08 budget requests, including goals and objectives.	
May 14, Monday	Proprietary Fund Department Directors	Deadline for submission to the Deputy Finance Director of budget requests for fiscal year 2007-08.	
May 14-16, Monday-Wednesday	City Manager	Meet with Civic Organizations to discuss funding requests for fiscal year 2007-08.	
May 21, Monday	City Commission	Adopt 10-year Capital Improvement Plan 2007-17.	
May 29-June 1, Tuesday-Friday	City Manager	Meet with proprietary fund departments to discuss fiscal year 2007-08 budget requests, including goals and objectives.	
On or before May 31, Thursday	Property Appraiser	Provide an estimate of 2007 total assessed values of nonexempt property for budget planning purposes.	Section 200.065(7), Florida Statutes,
June 15, Friday	Finance Department	Present complete budget to City Manager for review and analysis.	

Budget Calendar (Continued)

2007 DATE DAY	RESPONSIBLE PARTY	REQUIRED ACTIVITY	REQUIREMENT REFERENCE
On or before June 30, Saturday	Property Appraiser	Submit 2007 certified taxable values to the City Commission.	Section 193.023(1), Florida Statutes, Section 200.065 (1), Florida Statutes
July 6, Friday	City Manager	Present the tentative citywide and Community Redevelopment Agency budgets for fiscal year 2007-08 to the City Commission.	Section 200.065(2)(a)2, Florida Statutes, Section 28 (g), Leesburg City Charter
Tentative July 9-13 Any day	City Commission	Conduct budget work session regarding proposed personnel for fiscal year 2007-08.	
July 16, Monday	City Commission	Conduct budget work session regarding operating expenses for fiscal year 2007-08.	
July 23, Monday	City Commission	Establish the maximum millage rate for fiscal year 2007-08.	
No later than August 3, Friday	City Commission	Notify the Property Appraiser of: 1. The Proposed millage rates for 2007; 2. The rolled back millage rates for 2007; 3. The date, time, and place of the public hearings to consider the proposed millage rates and tentative budgets.	Section 200.065(2)(b), Florida Statutes,
August 13, Monday	City Commission	Adopt pay classification plan for fiscal year 2007-08.	
August 13, Monday	City Commission	If necessary, conduct budget work session for fiscal year 2007-08 budget.	
No later than August 23, Thursday	Property Appraiser	Mail notices of proposed property taxes for 2007 to each taxpayer listed on the current year assessment roll.	Section 200.065(2)(b), Florida Statutes, Section 200.069, Florida Statutes
September 10, Monday	CRA Board	Establish budget for Community Redevelopment Agencies.	
September 10, Monday	City Commission	Conduct public hearings to consider adoption of the tentative budgets and proposed millage rate for fiscal year 2007-08. 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 21, 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 2007-08.	Section 200.065(2)(d), Florida Statutes, Sections 200.065(3),(a),(b), and (h)-(l), Florida Statutes
September 24, Monday	City Commission	Conduct public hearings to consider final adoption of the budgets and millage rate for fiscal year 2007-08. 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
October 26, Friday	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 Chapters 166 and 200, Florida Statutes. 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 increase
- 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:

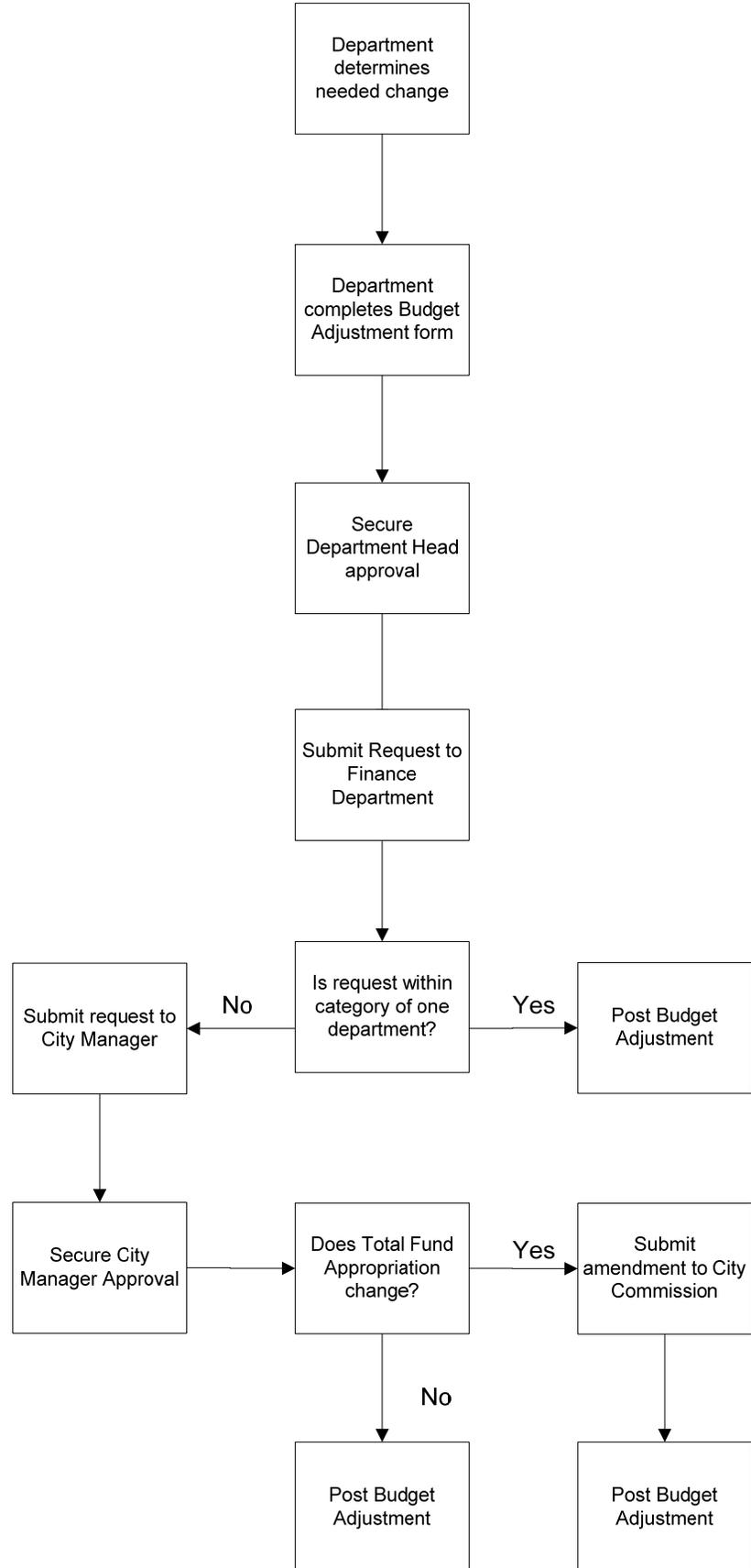
- Additional funding required for an item approved based on an estimated cost
- New items necessary for the operation of the department
- Capital substitution or changes with no fiscal impact
- Appropriations from reserve to increase an appropriation in the same fund for any lawful purpose

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.
- Employee will provide a receipt to every customer
- The Collection Department verifies all transactions and posts information to the system prior to making the bank deposit

Investment Policy

Resolution 4923, adopted September 25, 1995, describing the Investment Policy, set the criteria for investment of City funds. The primary objectives for investments were therein declared to be, in priority order: safety of principal, liquidity of assets, and attainment of a market rate of return on investments. Resolution 5538, adopted September 28, 1998, amended the Investment Policy to incorporate a system of internal controls and procedures for investments.

Responsibility

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

Investments Authorized

- U.S. Treasury Obligations and U.S. Government Agency Securities
- Repurchase agreements
- Florida Local Government Surplus Funds Trust Fund (since January 1984)
- Management type investment companies (mutual funds) limited to investing in U.S. Government Securities

Risk Avoidance

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

Investment Techniques

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

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 each respective Fund in order to maintain adequate reserves and provide 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- (Total Revenues– Cost of Purchased Power + Operating Transfers to the General Fund + Cost of Surcharge Transfers)/ 365 days X 120 days
 - Gas Utility- (Total Revenues– Cost of Purchased Gas + Operating Transfers to the General Fund + Cost of Surcharge Transfers)/ 365 days X 90 days
 - Water, Wastewater, Communications and Solid Waste– 25% of current fiscal year budget
- Internal Service Funds – greater than or equal to zero (break even)

Utility Transfers– Ordinance 07-81

The Utility Fund Transfer Policy describes transfers of funds from all six Utility Funds: Electric, Natural Gas, Water and Wastewater, 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 2007-08 adopted budget, the minimum level of cash required in the general fund is \$5,218,669 (20% of \$26,098,344). 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%.

In fiscal year 2007-08, fund balance reserves have been appropriated in the capital projects fund in the amounts sufficient to balance the budget.

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

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
<u>GENERAL FUND</u>				
Total Adopted Budget	\$19,723,694	\$22,936,247	\$29,040,054	\$26,098,344
Beginning Fund Balance	6,864,665	7,023,663	5,997,299	5,615,145
Ending Fund Balance *	7,023,663	5,997,299	5,615,145	5,615,145
Percentage of Ending Fund Balance to Total Budget	36%	26%	20%	22%
Fund Balance Appropriated	0	1,026,364	382,154	0

* The ending fund balance for fiscal years 2006-07 and 2007-08 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.

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:

Significant Policies

\$ 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
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 2006-07:

<u>Fund</u>	<u>Adopted 2006-07</u>	<u>Adopted 2007-08</u>
General	\$ 5,218,470	2,438,536
Stormwater	1,770,000	775,000
Hwy 441 CRA	547,987	450,000
Capital Projects	13,315,758	6,774,630
Electric	4,280,000	2,551,680
Gas	1,459,725	1,833,123
Water	8,605,313	1,008,366
Wastewater	4,317,200	1,600,000
Communications	415,050	235,025
Solid Waste	0	326,480
Total	<u>\$ 39,929,503</u>	<u>\$ 17,992,840</u>

Significant Policies

On September 24, 2007, the City Commission adopted a 10-year 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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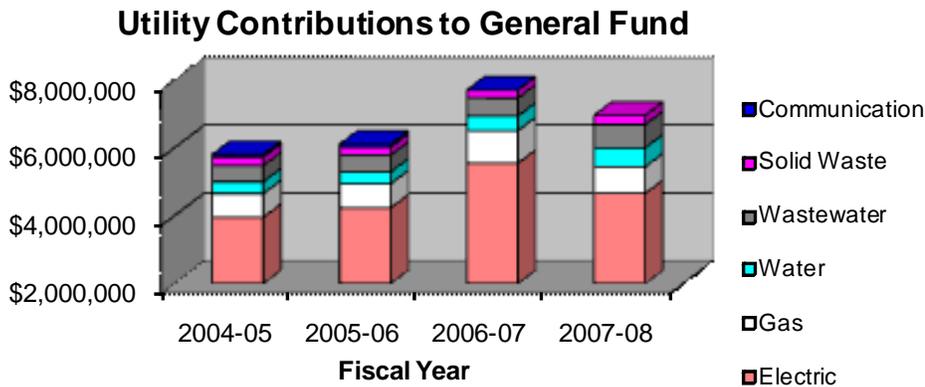
Budget Summary

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 2007-08 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 \$743,411 from the previous fiscal year which is driven by the decrease in operating transfers from 8.00% to 7.75% for Electric, Gas and Water.



During the past fiscal year, the City continued its planned growth annexation program resulting in 10 annexations with a total of 2,374 acres. In the past 8 years, the City's boundaries increased by more than 58% from 14,010 to 24,084 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 Capital Improvement Plan adopted for the next 10 years allocates \$8,775,000 to major rehabs for the stormwater systems that are experiencing significant failures. Those improvements are guided by the Stormwater Master Plan.

The City Commission approved Resolution 7384 on July 11, 2005 initiating a 3-step rate increase to stormwater rates. The combined increases are estimated to provide an additional \$600,000 annually, of which \$100,000 will be used for operations, with the remainder dedicated to capital improvements. The monthly rates will be increased \$1.00 each year. The last of the increases goes into effect this year.

Budget Summary

Whispering Pines Basin is proposed to be funded entirely from grant sources. Grants for this purpose have been received from Lake County Water Authority and Florida Department of Environmental Protection (FDEP) in a total amount of \$1.2 million. Grant requests have been submitted to FDEP and St. Johns River Water Management District (SJRWMD) for a Venetian Gardens basin project. FDEP has indicated award of a grant of approximately sixty percent of the cost; contract documents are in preparation. SJRWMD will make recommendations for grant awards by the end of the calendar year 2007; we expect that we will receive favorable consideration of our application. This will complete 3 of the 10 basins that were identified in the original Stormwater Master Plan. When the new Stormwater Master Plan is completed, the remaining basins will be identified and prioritized. The cost to improve one basin is estimated to be:

Preliminary design	\$ 110,000
Property acquisition	190,000
Final design/permitting	200,000
Construction/bid	2,000,000
Total	<u>\$ 2,500,000</u>

The total estimated cost of each improvement exceeds current resources; therefore, it is necessary to reduce expenditures for the projects either by obtaining required properties and right-of-way by donation, or by securing other funding sources. Improvements to each basin are expected to take 2 to 3 years from preliminary design phase through completion of construction.

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 5th and 6th 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 2007-08 will be \$285,671. As of September 30, 2007, the balance of the note is \$484,087.16. 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 unreserved, undesignated fund balance associated with the Carver Heights area as of September 30, 2006 is \$78,583. The CHCRA major projects include: program coordinators, infrastructure and pedestrian support (sidewalk) facilities, commercial and industrial improvement program and gateways to the community.

The City of Leesburg created the 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. The CRA has projected income approximating \$648,000 in its first year.

Capital Projects Fund

The Capital Projects Fund budget decreased by \$6,668,039 from \$13,442,669 to \$6,774,630 in fiscal year 2007-08.

Improvements to the Leesburg International Airport, budgeted at an estimated cost of \$6,179,630, will be funded mostly from grants. The City of Leesburg budgeted for federal and state grants totaling \$6,025,140, which provide for the extension of Runway 13/31 and overlaying existing runways.

Electric

During fiscal year 2007-08, the scheduled conversion of overhead distribution facilities to underground will begin in the Silver Lake subdivision. The first phase of a multi-year project to increase the capacity of the overhead distribution system serving Sunnyside is scheduled to be completed this budget year. Electric facility extensions are also planned for eight new subdivisions.

The additional emphasis placed on the wood pole inspection program last year to objectively assess the condition of these critical utility facilities will continue in fiscal year 2007-2008. Right-of-way clearing will continue to be a priority to maintain proper clearances from overhead lines and funding for one additional right-of-way crew has been included in the budget.

Gas

Growth in number of gas customers continued during fiscal year 2006-07 with the addition of 421 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. With the approval of Section 25-501 of the City Code of Ordinances in April 2006, natural gas is required in all new developments of more than five units within the city limits. In addition the cost of installation is to be borne by the developer. Implementation of this ordinance will significantly reduce future capital outlay.

Water

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 self-supporting. Revenues were projected based on the automatic rate increase authorized by Ordinance 04-38 approved by the City Commission on June 28, 2004.

Most of the activities in the water fund over the next ten years, address repair and replacement and new facilities to serve growth. A notable addition to the CIP that will continue indefinitely is the AMR meter program. This program calls for residential meters to be changed out on a ten-year cycle, consistent with industry guidelines. This will stabilize the revenue stream, since older meters, if not changed out when necessary, tend to under-register and adversely affect revenues.

The contract for construction of the reuse water plant was awarded in September 2005 and construction should be complete during fiscal year 2007-08. The rates have been established and some lines have been constructed; therefore, by this time next year, there should be some history of active customers. The current budget provides for the construction of reclaimed water storage, pumping and transmission facilities at the Turnpike WWTP. These projects are budgeted at approximately \$5 million, of which approximately \$1 million will be reimbursed by St. Johns River Water Management District grant funding through the Water Protection and Sustainability Program.

Wastewater

The wastewater department budget provides for the completion of the Canal Street WWTP rehab and conversion to public-access quality reclaimed water. When complete, the SJRWMD grant funding will have reimbursed approximately \$2.5 million of the total cost of construction of the Canal Street WWTP project.

Communications

The City continues to expend its fiber optic network throughout Lake County. The expansion resulted in additional fiber optic connections to more than 20 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. This utility is striving to gain customers along lines that have already been extended in an effort to take advantage of existing capacity in the system. The 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 will be presented annually. The utility continues to evaluate wireless systems as an alternative technology, that could be used to replace last mile line extensions in certain locations.

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 84-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 chemical 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 first eleven months of fiscal year 2006-07, there were 20,244 tons of solid waste transported to the Lake County incinerator and landfill. During the same period of time there were 402 tons of material collected and recycled from the residents of Leesburg, and 5,780 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 2006-07 budget to the adopted fiscal year 2007-08 budget. The appropriations summary page in each division addresses the significant budget changes to make the information clearer to the reader.

The document should present a concise picture of the direction of each department within the City of Leesburg.

Budget Summary



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Budget Review

Revenue Overview

A balanced budget is presented for each of the City's twenty-seven 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 (4.31) 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

Budget Review

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 from fiscal year 2005-06 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.

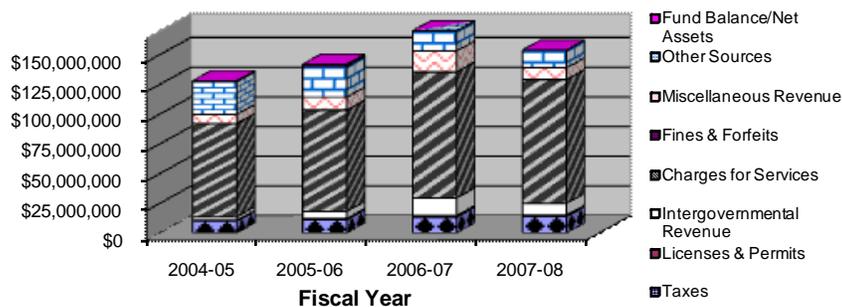
Other Revenue Sources - Includes operating transfers and other funding sources for capital purchases. Operating transfers from the enterprise funds are calculated as percentage (not to exceed 10%) of estimated operating revenues excluding utility surcharge fees of each fund.

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:

	2004-05	2005-06	2006-07	2007-08
Taxes	\$ 10,050,558	\$ 11,220,021	\$ 13,406,581	13,868,067
Business License Taxes	190,490	207,191	226,396	204,038
Permits	515,554	790,059	1,129,634	1,032,462
Intergovernmental Revenue	3,033,166	6,059,642	14,783,229	9,935,683
Charges for Services	78,098,401	84,871,405	105,757,604	103,870,383
Fines & Forfeits	308,652	358,600	384,145	307,500
Miscellaneous Revenue	7,656,925	10,817,894	17,415,520	9,796,544
Other Sources	27,585,608	25,949,163	21,757,868	14,771,428
Fund Balance/Net Assets	509,157	1,574,643	382,154	0
TOTAL SOURCES	\$ 127,948,511	\$ 141,848,618	\$ 175,243,131	\$ 153,786,105

Estimated Revenues and Other Sources

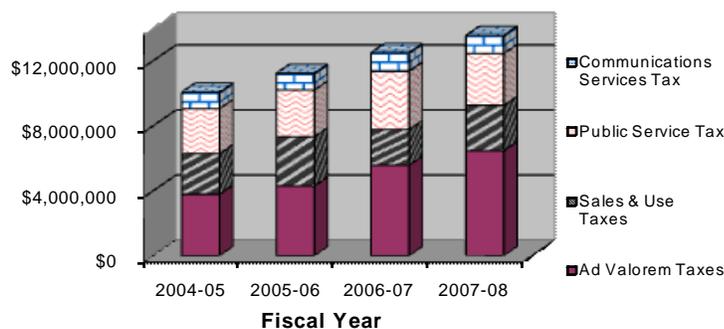


Overall the budget decreased by \$21,457,026 or 12.2% from the previous fiscal year.

Taxes

Taxes increased by \$529,106, of which ad valorem and sales & use tax accounts for the majority of the increase. The following table demonstrates the revenue stream from the four major tax categories.

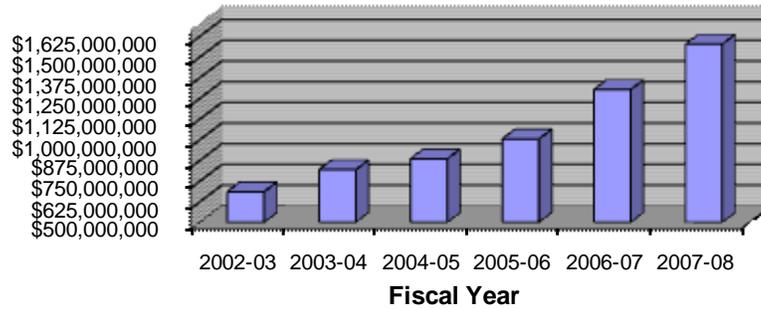
Taxes



Ad Valorem Taxes

The current millage rate of 4.31 represents a reduction of 0.19 mills from the previous fiscal year. Over the past 5 years, taxable property value has increased by a total of \$758,735,083 or 93%. As noted in the graph below, the increase in property tax value of \$274,623,763 over fiscal year 2006-07 generates a total of \$800,340 in additional projected revenue over the prior year, which will offset a portion of other revenue reductions recognized in the general fund.

Taxable Property Value



	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08*</u>
Millage Rate (per \$1,000)	4.500 Mills	4.500 Mills	4.500 Mills	4.310 Mills
Taxable Property Value	\$884,712,306	\$1,004,050,373	\$1,302,032,879	\$1,576,656,642
Total Taxes Levied	3,981,205	4,518,227	5,859,148	6,795,390
Amount Collected	3,849,332	4,413,453	5,655,280	6,455,620
Percentage Collected	96.69%	97.68%	96.52%	95.00%

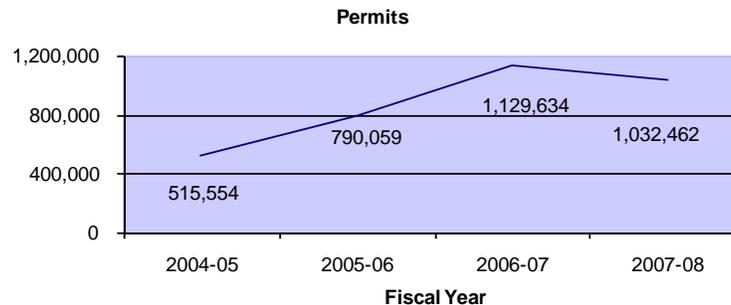
* For fiscal year 2007-08, the amount indicated for amount collected and percentage collected are estimates only, based on a projected collection rate of 95% of the taxable value times the millage rate of 4.310 mills.

Sales & Use Tax – This tax is generated from fuel taxes and sales tax on the purchase of goods. This category is projected to increase slightly by \$68,870, or 8.65%. The increase is directly attributable to state and county projections for the Local Option Gas Tax.

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 \$389,655 or 10.8%. The decrease is attributable to rate increases associated with the electric utility not being put into effect in the previous fiscal year.

Communication Services Tax – Although the maximum percentage of 5.22% remained the same, revenues decreased based on the decrease in the State's estimated taxable sales of \$21,171,389. The decrease is attributable to the industry shift to internet usage.

Business License and Tax Permits– Building permit activity dropped off significantly during fiscal year 2006-07. Budgeted revenues of \$1,032,462 are expected during fiscal year 2007-08.



The business license tax revenue expects an increase of \$39,402 or 19%.

Intergovernmental Revenue

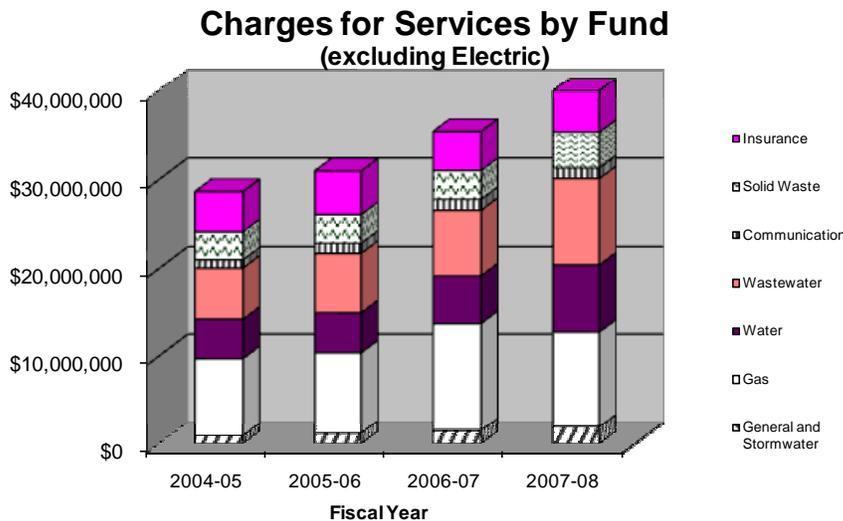
During fiscal year 2007-08, the intergovernmental revenue category decreased by \$4,847,546 or 32.8%. This reduction is primarily associated with state and local grant activity associated with the Stormwater and Capital Projects funds.

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 80% of the personal services costs through March 5, 2008, and 50% through September 30, 2008. The budget includes \$300,000 in expected reimbursements for these firefighters.

Charges for Services

Charges for Services decreased \$1,887,221 or 1.8% primarily due to the cost of energy associated with the electric and gas utilities. The previous years budget included adjustments for cost of energy which did not materialize.

Over the past four years, the electric fund revenues increased by \$14,187,154 or 28.5% from actual revenues of \$49,715,694 in fiscal year 2004-05 to the amount budgeted for fiscal year 2007-08 totaling \$63,902,848. Since electric revenues approximate 60% 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 2007-08 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.

Budget Review

Public Safety – Includes services for the security of persons and property provided by police, fire and building services.

Physical Environment – Includes cost of services provided for the primary purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment. This classification includes: GIS/Engineering, 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 its individuals as performed by the animal control division of the police department 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.

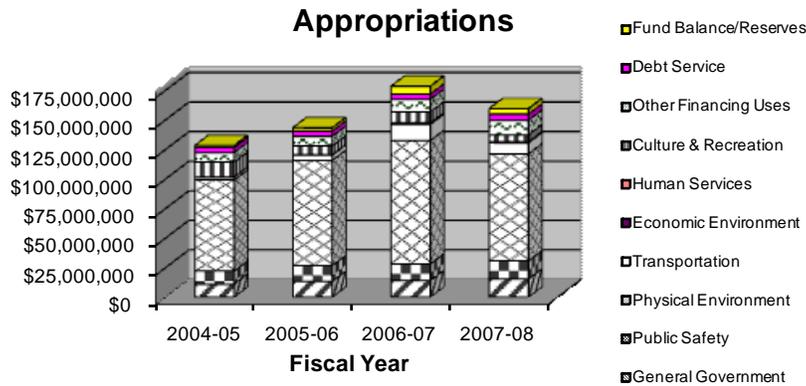
Other Uses - Includes the following activities: debt service, other financing uses, and reserves for future capital.

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

SUMMARY OF APPROPRIATIONS BY FUNCTION

	2004-05	2005-06	2006-07	2007-08
General Government	\$ 10,756,210	\$ 11,892,089	\$ 10,932,648	\$ 9,692,730
Public Safety	11,096,333	13,354,809	14,134,056	15,367,018
Physical Environment	77,005,880	89,053,942	104,370,633	90,466,117
Transportation	2,340,626	4,521,140	13,650,971	9,288,844
Economic Environment	163,134	316,740	1,156,969	727,453
Human Services	56,863	54,994	56,749	57,905
Culture & Recreation	12,603,840	7,297,939	9,266,519	5,932,343
Other Financing Uses	8,024,333	8,146,212	10,636,106	12,327,956
Debt Service	4,180,489	4,465,243	4,433,364	5,259,731
Fund Balance/Reserves	1,720,803	2,745,510	6,605,116	4,666,008
TOTAL APPROPRIATIONS	\$ 127,948,511	\$ 141,848,618	\$ 175,243,131	\$ 153,786,105

General Government decreased by \$1,239,918 or 11.3% which reflects the zero based budgeting approach taken this year.



The physical environment category has the largest decrease of \$13,904,516 which can be attributed to capital projects. The following table shows other changes to describe the reason for the decrease:

Electric cost of power	\$ 865,120
Gas purchases	1,442,074
Capital:	
Electric	1,728,320
Water	7,596,947
Wastewater	\$ 2,717,200

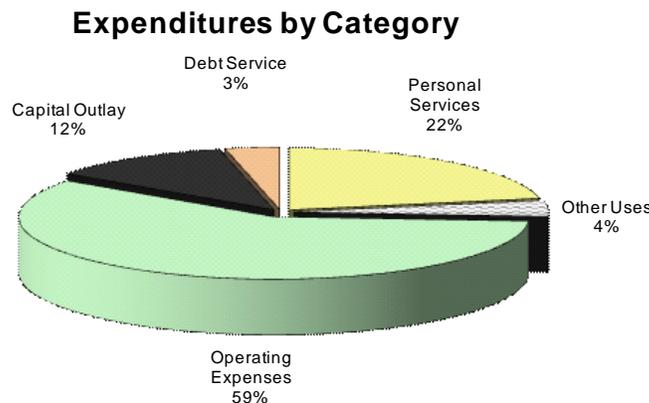
Transportation expenditures decreased \$4,362,127 which reflects the decrease in transportation related capital projects.

Other Financing uses increased by \$1,961,850 which reflects a classification change of revenues previously being recognized in the Debt Service Fund.

The increase in public safety of \$1,232,692 is mainly attributable to the growth in personnel costs. Pension cost for Police and Fire totaling \$147,570 and \$218,140 respectively had not been budgeted in previous years.

The decrease in Culture and Recreation of \$3,334,176 reflects the completion of the public library and subsequent slowdown of additional capital spending across the city.

As presented in the following graph, 53% 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 23% and 18% of the overall budget which can vary from year to year.



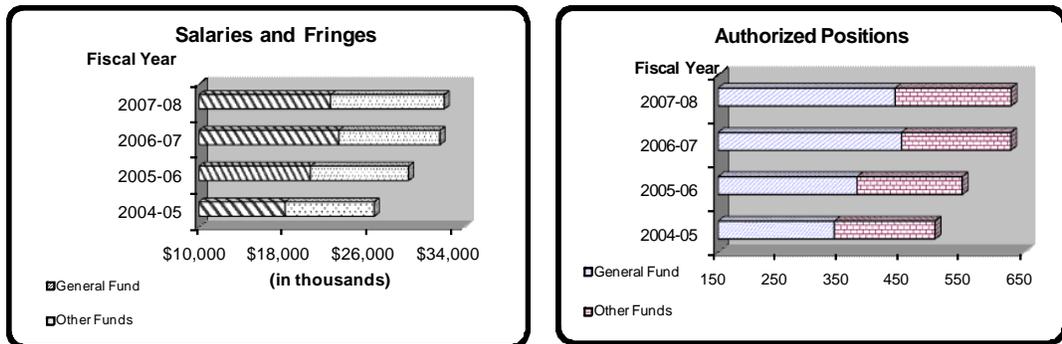
Budget Review

Personal Services

Total personal services costs increased from \$32,912,829 in fiscal year 2006-07 to \$34,538,859 in fiscal year 2007-08, an increase of \$1,626,030 or 4.9%. Components of the increase are reflected below:

	<u>2007</u>	<u>2008</u>	
Salaries	\$24,335,814	\$25,338,703	4.12%
Fringes	<u>8,577,015</u>	<u>9,200,156</u>	<u>7.3%</u>
Total	\$32,912,829	\$34,538,859	4.9%

Salaries and fringes increased in the general fund from \$23,144,358 in fiscal year 2006-07 to \$23,296,168 in fiscal year 2007-08 reflecting an increase of \$151,810 or 0.6% of the overall increase in this category. The other funds also experienced an increase in appropriations for salaries and fringes totaling \$1,474,220 or 91% of the total increase over fiscal year 2006-07. The increases are shown graphically as follows:



The fiscal year 2007-08 budget remained unchanged at 627 positions which include both full and part time personnel.

The amount of employer contribution required to maintain an actuarially sound Retirement Plan for General Employees and to improve future benefits for employees will remain unchanged at 12% of covered payroll for fiscal year 2007-08 which is primarily due to an actuarial surplus of \$1,647,411. Police and Fire pension contributions of \$147,570 and \$218,140 are included in this years budget.

Operating Expenses

Operating expenses decreased by \$7,660,201 or 7.7% from \$99,190,517 to \$91,530,316. This reflects the zero based budget approach taken by the City Manager.

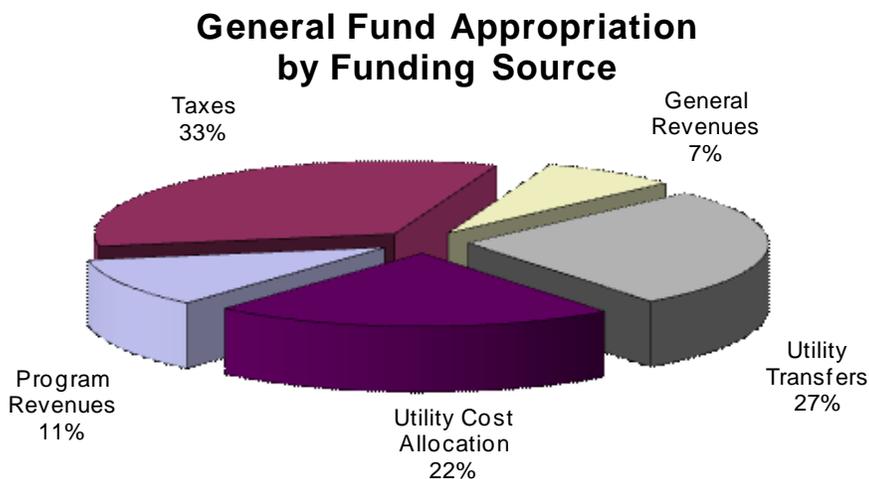
Utility Cost Allocation

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 were used to determine the percentage applicable to the operation of the fund. The departments that were unable to give statistics directly related to the impact of a fund were allocated based on the average number of customers as of April 2007. 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	51%
Executive:	
Administration	67%
City Clerk	77%
Finance:	
Accounting	66%
Collections	99%
Customer Service	99%
Meter Readers	100%
Purchasing	70%
Warehouse	93%
Human Resources	28%
Information Technology	93%
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 operating expenses of \$1,054,482 translated to a cost reduction to the utilities of \$795,225 by reducing the utility contribution. At the end of the fiscal year, these expenses are amended to reflect actual expenditures. The utility cost allocation and transfers to the general fund account for 49% of general fund funding sources. The breakdown of the types of funding sources in the general fund can be viewed graphically as follows:



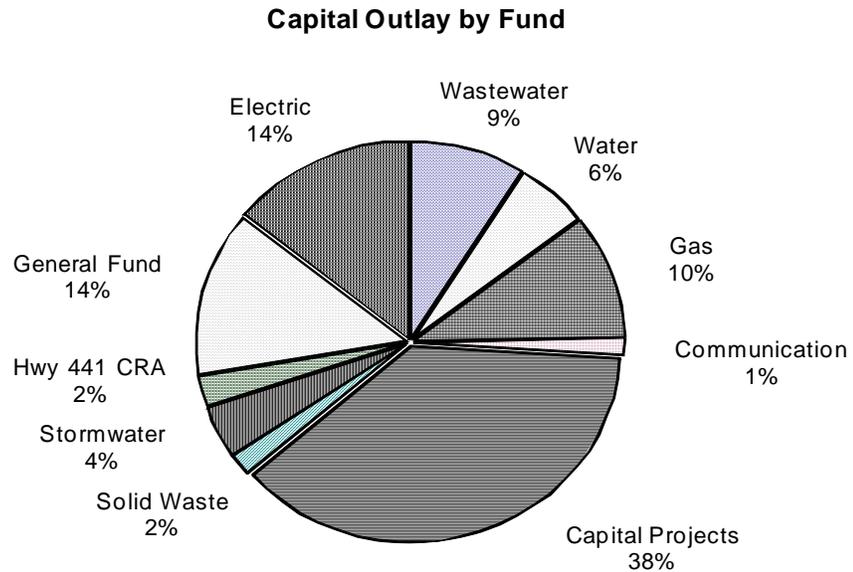
Capital Outlay

As included in the adopted fiscal year 2007-08 budget, capital projects in all funds decreased from \$39,929,503 in fiscal year 2006-07 to \$17,992,840. A decrease of \$21,936,663 or 54.95%.

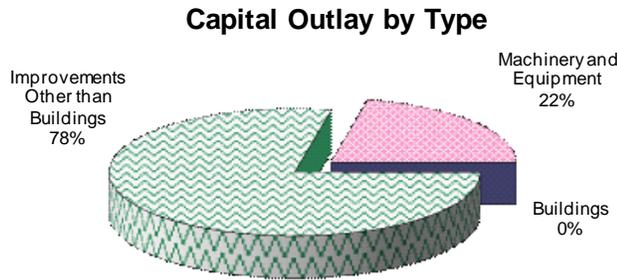
Expansion – Expansion of the City limits of Leesburg results in increased capital purchases necessary to provide services. The Electric Department plans to provide additional capacity by reconductering. The Gas Department plans to extend services to new developments, and the Water and Wastewater Divisions are planning upgrades for new services which will also impact capital expenses. Installation costs are typically recovered within a 7 year period. The City charges impact fees for police, fire, recreation, water, and wastewater when customers secure a building permit.

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

The following graph represents the total capital improvements by fund:



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



Category	Amount
Land	\$ 0
Buildings	12,000
Improvements other than buildings	12,117,283
Machinery and Equipment	<u>1,268,478</u>
TOTAL	\$ 17,778,512

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

Debt Service

The Debt Service category increased by \$826,367 from \$4,433,364 in fiscal year 2006-07 to \$5,259,731 in fiscal year 2007-08. The increases (decreases) are summarized below:

<u>Description</u>	<u>Amount</u>
Capital Projects	\$ (8,014)
Electric & Utility bond issues	<u>834,381</u>
TOTAL	<u>\$ 826,367</u>

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. Moody's upgraded the underlying ratings for all issues from A³ to A² but the Capital issue which remains unchanged at A³. Moody's has also upgraded the City's implied G.O. overall bond rating to an A² from an A³. Standard and Poor's remains unchanged for all issues at A⁻. Fitch upgraded the City's capital issue to an A from A⁻ while the Utility issue remains unchanged. Earlier this year Fitch downgraded the City's Electric issue from an A⁻ to a BBB⁺, outlook negative, due to liquidity. Fitch has since advised their outlook to stable for Electric.

<u>Type</u>	<u>Moody's</u>	<u>S&P</u>	<u>Fitch</u>
Capital	A ³	A-	A
Electric	A ²	A-	BBB ⁺
Utility	A ²	A-	A-
Implied G.O. Rating	A ²	NA	A

Budget Review

All bonds are fully registered bonds in denominations of \$5,000 and are collateralized by a pledge of various sources as shown below. As of September 30, 2007, the debt coverage ratio and debt per capita based on the July 1, 2006 population of 19,086 can be stated as follows:

Type	Debt Ratio	Debt per Capita	Collateralized by Pledge
Capital Improvement Bonds, Series 1999	2.75	\$ 578.91	Local government half-cent sales tax, and a guaranteed portion of state revenue sharing (\$309,234)
Capital Improvement Bonds, Series 2004	3.63	\$1,585.95	Public Service tax, sales tax and guaranteed entitlement, which are subordinate to the 1999 bonds
Electric Revenue Bonds, Series 2004	7.59	\$1,560.52	Net electric system revenues
Utility Revenue Bonds, Series 2004	4.25	\$2,151.80	Net gas, water and wastewater revenues

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

Issue	2008	2009	2010	2011	2012
Capital Improvement Bonds, Series 1999	\$ 502,476	\$ 499,796	\$ 501,876	\$ 503,126	\$ 503,691
Capital Improvement Bonds, Series 2004	1,121,220	1,121,020	1,119,645	1,118,485	1,121,460
Electric Revenue Bonds, Series 2004	1,100,875	1,100,975	1,105,095	1,103,025	1,104,885
Utility Revenue Bonds, Series 2004	1,522,914	1,524,114	1,523,914	1,522,254	1,519,074
Electric Revenue Bonds, Series 2007A	-	551,906	551,906	551,906	551,906
Electric Revenue Bonds, Series 2007B	-	682,713	666,921	650,283	632,799
Utility Revenue Bonds, Series 2007A	-	1,039,043	1,026,443	1,013,443	999,843
Utility Revenue Bonds, Series 2007B	-	63,130	62,245	61,065	59,885
TOTAL	4,247,485	6,582,697	6,558,045	6,523,587	6,493,543

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

Budget Review

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.

Issue	Year	Principal	Interest	Total
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
TOTAL		16,455,000	13,814,053	30,269,053

Electric System Revenue Bonds, Series 2004

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

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.

Issue	Year	Principal	Interest	Total
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
TOTAL		22,540,000	18,529,240	41,069,240

Electric System Revenue Bonds, Series 2007 A

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

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

Budget Review

Electric System Revenue Bonds, Series 2007 B

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

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

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 12.2% LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	TRUST & AGENCY FUNDS	INTERNAL SERVICE FUNDS	TOTAL BUDGET
ESTIMATED REVENUES								
Taxes	Millage per \$1,000							
Current Ad Valorem Taxes	4.310	6,455,620	0	0	0	0	0	6,455,620
Other Taxes		30,000	1,820,176	0	0	0	0	1,850,176
Sales & Use Taxes		840,110	0	0	0	324,000	0	1,164,110
Franchise Fees		101,000	0	0	0	0	0	101,000
Utility Taxes		4,297,161	0	0	0	0	0	4,297,161
Licenses & Permits		264,500	972,000	0	0	0	0	1,236,500
Intergovernmental Revenue		2,735,683	1,174,860	0	6,025,140	0	0	9,935,683
Charges for Services		541,913	1,438,966	0	0	97,226,687	0	103,870,383
Fines & Forfeitures		228,500	79,000	0	0	0	0	307,500
Miscellaneous Revenue		1,692,296	388,000	0	0	3,020,226	4,411,022	9,796,544
Other Financing Sources		0	368,900	0	749,490	2,185,097	0	3,303,487
TOTAL SOURCES	17,186,783	6,241,902	0	6,774,630	102,432,010	4,735,022	4,947,817	142,318,164
Transfers In	8,911,561	930,680	1,625,700	0	0	0	0	11,467,941
Debt Proceeds	0	0	0	0	0	0	0	0
Fund Balances/Reserves/Net Assets	0	0	0	0	0	0	0	0
TOTAL REVENUES, TRANSFERS & BALANCES	26,098,344	7,172,582	1,625,700	6,774,630	102,432,010	4,735,022	4,947,817	153,786,105
EXPENDITURES								
General Government	1,499,913	0	0	0	0	3,245,000	4,947,817	9,692,730
Public Safety	14,027,540	1,339,478	0	0	0	0	0	15,367,018
Physical Environment	314,767	1,450,966	0	0	88,820,781	0	0	90,586,514
Transportation	2,752,218	0	0	6,574,630	0	0	0	9,326,848
Economic Environment	277,453	450,000	0	0	0	0	0	727,453
Human Services	57,905	0	0	0	0	0	0	57,905
Culture / Recreation	5,732,343	0	0	200,000	0	0	0	5,932,343
Other Financing Uses	110,525	0	0	0	0	0	0	110,525
TOTAL EXPENDITURES	24,772,664	3,240,444	0	6,774,630	88,820,781	3,245,000	4,947,817	131,801,336
Transfers Out	1,325,680	2,330,847	0	0	8,560,904	0	0	12,217,431
Debt Service	0	24,048	1,625,700	0	3,571,979	0	0	5,221,727
Fund Balances/Reserves/Net Assets	0	1,577,243	0	0	1,478,346	1,490,022	0	4,545,611
TOTAL APPROPRIATED EXPENDITURES	26,098,344	7,172,582	1,625,700	6,774,630	102,432,010	4,735,022	4,947,817	153,786,105
TRANSFERS, RESERVES & BALANCES								

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

Governmental Funds Summary of Estimated Financial Sources & Uses

	General Fund			Special Revenue Funds		
	Actual 2005-06	Adopted 2006-07	Adopted 2007-08	Actual 2005-06	Adopted 2006-07	Adopted 2007-08
Financial Sources	18,118,530	19,389,597	17,186,783	1,613,884	3,214,369	6,241,902
Financial Uses	(26,919,037)	(28,169,966)	(26,098,344)	(2,080,420)	(3,017,978)	(3,240,444)
Sources over (under) Uses	(8,800,507)	(8,780,369)	(8,911,561)	(466,536)	196,391	3,001,458
Operating Transfers In (Out)	7,450,967	8,487,811	8,911,561	5,807	321,862	(1,400,167)
Debt Proceeds	0	0	0	0	(24,048)	(24,048)
Change in Net Assets Balance	(1,349,540)	(292,558)	0	(460,729)	494,205	1,577,243
Net Assets Balance-October 1	7,023,663	5,674,123	5,381,565	748,568	287,839	782,044
Net Assets Balance-September 30	5,674,123	5,381,565	5,381,565	287,839	782,044	2,359,287

	Debt Service Fund			Capital Projects Fund		
	Actual 2005-06	Adopted 2006-07	Adopted 2007-08	Actual 2005-06	Adopted 2006-07	Adopted 2007-08
Financial Sources	1,626,292	1,626,115	1,625,700	3,605,414	9,727,669	6,774,630
Financial Uses	(1,296,293)	(1,626,115)	(1,625,700)	(11,828,135)	(13,442,669)	(6,774,630)
Sources over (under) Uses	329,999	0	0	(8,222,721)	(3,715,000)	0
Operating Transfers In (Out)	0	0	0	81,060	0	0
Debt Proceeds	0	0	0	0	3,715,000	0
Change in Net Assets Balance	329,999	0	0	(8,141,661)	0	0
Net Assets Balance-October 1	140,001	470,000	470,000	16,883,029	8,741,368	8,741,368
Net Assets Balance-September 30	470,000	470,000	470,000	8,741,368	8,741,368	8,741,368

Enterprise Funds

Summary of Revenues, Expenses & Changes in Net Assets

(\$ in Thousands)	Electric Utility Fund			Gas Utility Fund		
	Actual 2005-06	Adopted 2006-07	Adopted 2007-08	Actual 2005-06	Adopted 2006-07	Adopted 2007-08
Operating Revenues	60,197	70,387	63,903	10,324	12,111	10,712
Operating Expenses	(54,528)	(57,805)	(55,597)	(9,253)	(10,266)	(8,264)
Operating Income (Loss)	5,669	12,582	8,306	1,071	1,845	2,448
Nonoperating Revenues (Expenses)	1,404	(4,919)	(2,502)	71	(684)	(587)
Income Before Operating Transfers	7,073	7,663	5,804	1,142	1,161	1,861
Operating Transfers In (Out)	(5,314)	(6,547)	(5,804)	(820)	(1,109)	(914)
Net Income (Loss)	1,759	1,116	0	322	52	947
Net Assets-October 1	47,868	49,627	50,743	9,574	9,896	9,948
Net Assets-September 30	49,627	50,743	50,743	9,896	9,948	10,895

(\$ in Thousands)	Water Utility Fund			Wastewater Utility Fund		
	Actual 2005-06	Adopted 2006-07	Adopted 2007-08	Actual 2005-06	Adopted 2006-07	Adopted 2007-08
Operating Revenues	5,565	5,533	7,717	7,908	7,361	9,713
Operating Expenses	(4,271)	(4,309)	(5,438)	(6,491)	(6,155)	(7,809)
Operating Income (Loss)	1,294	1,224	2,279	1,417	1,206	1,904
Nonoperating Revenues (Expenses)	2,607	314	(974)	2,062	2,213	(1,083)
Income Before Operating Transfers	3,901	1,538	1,305	3,479	3,419	821
Operating Transfers In (Out)	(568)	(592)	(892)	(497)	(534)	(682)
Net Income (Loss)	3,333	946	413	2,982	2,885	139
Net Assets-October 1	18,207	21,540	22,486	23,377	26,359	29,244
Net Assets-September 30	21,540	22,486	22,899	26,359	29,244	29,383

(\$ in Thousands)	Communications Fund			Solid Waste Fund		
	Actual 2005-06	Adopted 2006-07	Adopted 2007-08	Actual 2005-06	Adopted 2006-07	Adopted 2007-08
Operating Revenues	1,027	1,225	1,189	3,143	3,246	3,993
Operating Expenses	(774)	(756)	(862)	(2,902)	(3,047)	(3,334)
Operating Income (Loss)	253	469	327	241	199	659
Nonoperating Revenues (Expenses)	8	(512)	(327)	21	39	(290)
Income Before Operating Transfers	261	(43)	0	262	238	369
Operating Transfers In (Out)	(107)	200	0	(232)	(228)	(268)
Net Income (Loss)	154	157	0	30	10	101
Net Assets-October 1	5,115	5,269	5,426	(368)	(338)	(328)
Net Assets-September 30	5,269	5,426	5,426	(338)	(328)	(227)

Internal Service Funds

Summary of Revenues, Expenses & Changes in Net Assets

	Health Insurance		
	Actual 2005-06	Adopted 2006-07	Adopted 2007-08
Operating Revenues	3,723,969	3,843,267	4,219,349
Operating Expenses	(3,918,914)	(4,068,267)	(4,424,349)
Operating Income (Loss)	(194,945)	(225,000)	(205,000)
Nonoperating Revenues (Expenses)	222,415	225,000	205,000
Income Before Operating Transfers	27,470	0	0
Operating Transfers In (Out)	0	0	0
Net Income (Loss)	27,470	0	0
Net Assets-October 1	2,274,914	2,302,384	2,302,384
Net Assets-September 30	2,302,384	2,302,384	2,302,384

	Workers' Compensation		
	Actual 2005-06	Adopted 2006-07	Adopted 2007-08
Operating Revenues	595,938	514,400	443,468
Operating Expenses	(315,370)	(574,400)	(523,468)
Operating Income (Loss)	280,568	(60,000)	(80,000)
Nonoperating Revenues (Expenses)	101,309	60,000	60,000
Income Before Operating Transfers	381,877	0	0
Operating Transfers In (Out)	0	0	0
Net Income (Loss)	381,877	0	0
Net Assets-October 1	1,097,610	1,479,487	1,479,487
Net Assets-September 30	1,479,487	1,479,487	1,479,487

Summary of Appropriations

All Funds

Summary of Appropriations

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
001 GENERAL FUND					
Personal Services	18,846,996	20,807,819	11,939,990	23,144,358	23,296,168
Operating Expenses	7,836,468	8,875,332	5,839,025	10,897,734	9,843,252
Capital Outlay	3,397,503	3,729,166	2,436,659	5,218,470	2,307,636
Debt Service	30,403	45,604	26,602	45,603	38,004
Grants and Aids	1,131	335,112	13,500	50,000	0
Other Uses	(8,846,932)	(9,603,213)	(5,297,425)	(10,316,111)	(9,386,716)
TOTAL GENERAL FUND	21,265,569	24,189,820	14,958,351	29,040,054	26,098,344
014 STORMWATER					
Personal Services	155,299	137,713	72,615	162,535	185,929
Operating Expenses	298,106	556,922	172,914	343,166	483,253
Capital Outlay	376,363	1,138,830	361,797	1,700,000	775,000
Other Uses	0	0	0	163,890	6,784
TOTAL STORMWATER	829,768	1,833,465	607,326	2,369,591	1,450,966
016 GREATER LEESBURG CRA					
Operating Expenses	165,424	201,125	200	200	0
Debt Service	24,047	24,047	14,028	24,048	24,048
Other Uses	141,925	179,940	86,946	541,308	595,389
TOTAL GLCRA	331,396	405,112	101,174	565,556	619,437
017 CARVER HEIGHTS CRA					
Operating Expenses	444	16,783	10,970	200	0
Capital Outlay	0	5,000	0	0	0
Other Uses	0	0	0	211,527	301,035
TOTAL CHCRA	444	21,783	10,970	211,727	301,035
018 US HWY 441/27 CRA					
Operating Expenses	0	0	9,736	100,000	0
Capital Outlay	0	0	0	547,987	450,000
Other Uses	0	0	0	0	771,068
TOTAL 441/27CRA	0	0	9,736	647,987	1,221,068
121 POLICE FORFEITURE					
Operating Expenses	0	0	0	0	15,000
Capital Outlay	0	0	0	0	29,400
Other Uses	0	0	0	0	25,000
TOTAL POLICE FORFEITURE	0	0	0	0	69,400
122 POLICE EDUCATION RECEIPTS					
Other Uses	0	0	0	0	17,000
TOTAL POLICE EDUCATION RECEIPTS	0	0	0	0	17,000
132 DISCRETIONARY SALES TAX					
Other Uses	0	0	353,640	0	1,820,176
TOTAL DISCRETIONARY SALES TAX	0	0	353,640	0	1,820,176
141 POLICE IMPACT FEES					
Operating Expenses	0	0	0	0	300,000
Capital Outlay	0	0	0	0	101,500
TOTAL POLICE IMPACT FEES	0	0	0	0	401,500
142 FIRE IMPACT FEES					
Other Uses	0	0	0	0	100,000
TOTAL FIRE IMPACT FEES	0	0	0	0	100,000

Summary of Appropriations (Continued)

All Funds

Summary of Appropriations (Continued)

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
143 RECREATION IMPACT FEES					
Other Uses	0	0	22,069	0	200,000
TOTAL RECREATION IMPACT FEES	0	0	22,069	0	200,000
151 BUILDING PERMITS FUND					
Personal Services	0	0	386,283	0	635,455
Operating Expenses	0	0	135,185	0	258,123
Capital Outlay	0	0	79,970	0	0
Other Uses	0	0	0	0	78,422
TOTAL BUILDING PERMITS FUND	0	0	601,438	0	972,000
021 DEBT SERVICE					
Debt Service	1,296,368	1,296,293	1,589	1,626,115	1,625,700
TOTAL DEBT SERVICE	1,296,368	1,296,293	1,589	1,626,115	1,625,700
031 CAPITAL PROJECTS					
Personal Services	17,976	24,534	11,855	0	0
Operating Expenses	718,446	1,168,972	348,863	2,237,500	0
Capital Outlay	5,356,596	10,634,631	5,453,170	11,078,258	6,774,630
Debt Service	22,498	0	0	0	0
Other Uses	0	0	0	126,911	0
TOTAL CAPITAL PROJECTS	6,115,515	11,828,137	5,813,888	13,442,669	6,774,630
041 ELECTRIC					
Personal Services	3,007,536	3,225,559	1,826,031	3,494,832	3,665,769
Operating Expenses	44,137,487	53,447,964	26,587,586	55,043,635	52,237,488
Capital Outlay	5,887,624	4,168,057	1,012,999	3,417,251	2,055,570
Debt Service	862,465	840,979	455,189	1,185,749	1,179,381
Other Uses	(1,816,087)	(1,595,763)	1,913,317	7,881,785	5,915,535
TOTAL ELECTRIC	52,079,025	60,086,796	31,795,122	71,023,252	65,053,743
042 GAS					
Personal Services	1,107,644	1,088,951	593,351	1,170,295	1,182,322
Operating Expenses	7,375,664	8,966,190	4,494,038	10,420,901	8,367,485
Capital Outlay	734,078	30,995	6,146	121,759	556,381
Debt Service	(25,453)	156,375	105,229	267,882	268,187
Other Uses	(432,545)	(163,280)	251,997	1,161,530	1,839,741
TOTAL GAS	8,759,388	10,079,231	5,450,761	13,142,367	12,214,116
043 WATER					
Personal Services	1,320,915	1,344,199	795,195	1,424,538	1,624,977
Operating Expenses	3,007,691	3,414,026	2,274,096	5,125,770	3,775,042
Capital Outlay	2,326,763	11,318,624	1,955,476	6,334,999	1,008,366
Debt Service	404,296	360,632	273,384	558,965	761,544
Other Uses	(1,451,891)	(11,590,189)	(1,841,901)	1,551,600	1,320,939
TOTAL WATER	5,607,774	4,847,292	3,456,250	14,995,872	8,490,868
044 WASTEWATER					
Personal Services	1,651,703	1,922,209	1,160,242	2,013,318	2,421,935
Operating Expenses	5,081,029	5,119,253	2,944,526	4,819,281	5,338,422
Capital Outlay	1,265,761	16,167,613	3,082,720	3,602,200	1,600,000
Debt Service	558,059	458,971	369,230	772,138	1,025,867
Other Uses	(1,648,798)	(16,679,540)	(2,835,574)	3,435,119	822,069
TOTAL WASTEWATER	6,907,754	6,988,506	4,721,144	14,642,056	11,208,293
045 COMMUNICATIONS					
Personal Services	218,998	261,584	161,943	318,027	314,676
Operating Expenses	644,413	563,519	280,023	438,227	597,290
Capital Outlay	1,121,264	343,500	37,919	415,050	185,000
Debt Service	32,554	46,469	28,591	116,000	117,000
Other Uses	(1,044,352)	(287,381)	(46,252)	158,508	1,910
TOTAL COMMUNICATIONS	972,877	927,691	462,224	1,445,812	1,215,876

Summary of Appropriations (Continued)

All Funds

Summary of Appropriations (Continued)

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
046 SOLID WASTE					
Personal Services	784,888	764,078	424,157	908,700	887,628
Operating Expenses	2,529,553	2,182,683	1,215,343	2,138,462	2,446,144
Capital Outlay	134,253	133,561	0	0	326,480
Other Uses	1,126,517	54,213	58,879	237,545	368,863
TOTAL SOLID WASTE	4,575,211	3,134,535	1,698,379	3,284,707	4,029,115
554 KRISTEN COURT FUND					
Operating Expenses	0	0	19,701	0	0
Capital Outlay	0	0	3,385,077	0	0
Debt Service	0	0	102,472	0	220,000
TOTAL KRISTEN COURT FUND	0	0	3,507,250	0	220,000
061 POLICE PENSION					
Operating Expenses	583,986	1,285,255	399,087	520,000	720,000
Other Uses	0	0	0	156,135	90,000
TOTAL POLICE PENSION	583,986	1,285,255	399,087	676,135	810,000
062 FIRE PENSION					
Operating Expenses	315,607	821,332	332,355	439,000	530,000
Other Uses	0	0	0	39,932	289,000
TOTAL FIRE PENSION	315,607	821,332	332,355	478,932	819,000
063 GENERAL EMPLOYEES PENSION					
Operating Expenses	1,601,853	1,732,952	973,979	2,300,000	1,995,000
Other Uses	0	0	0	707,632	1,111,022
TOTAL GENERAL EMPLOYEE	1,601,853	1,732,952	973,979	3,007,632	3,106,022
064 HEALTH INSURANCE					
Personal Services	258,928	287,892	183,762	276,226	324,000
Operating Expenses	3,231,684	3,631,022	1,833,502	3,792,041	4,100,349
Other Uses	0	0	0	0	0
TOTAL HEALTH INSURANCE	3,490,611	3,918,914	2,017,264	4,068,267	4,424,349
065 WORKERS' COMPENSATION					
Operating Expenses	785,919	315,370	264,404	574,400	523,468
Other Uses	0	0	0	0	0
TOTAL WORKERS' COMP	785,919	315,370	264,404	574,400	523,468
ALL FUNDS					
Personal Services	27,370,882	29,864,538	17,555,424	32,912,829	34,538,859
Operating Expenses	78,313,773	92,298,700	48,135,533	99,190,517	91,530,316
Capital Outlay	20,600,205	47,669,977	17,811,933	32,435,974	16,169,963
Debt Service	3,205,237	3,229,370	1,374,725	4,596,500	5,259,731
Grants and Aids	1,131	335,112	13,500	50,000	0
Other Uses	(13,972,163)	(39,685,213)	(7,334,304)	6,057,311	6,287,237
TOTAL APPROPRIATIONS	115,519,065	133,712,484	77,556,811	175,243,131	153,786,106

Personal Services

Change in Authorized Positions by Fund/Department

Change in Authorized Positions by Fund/Department

<u>DEPARTMENT/DIVISION</u>	<u>2006-07</u>	<u>2007-08</u>	<u>NET</u>	<u>REASON FOR CHANGE</u>
GENERAL FUND				
Legislative	5.00	5.00	0.00	
Executive	8.00	6.00	-2.00	Deputy City Clerk, Assistant City Manager
Finance	52.00	54.00	2.00	Manager of Financial Reporting, Meter Reader
Human Resources	7.00	6.00	-1.00	Benefits and Compensation Coordinator
Information Technology	12.00	13.00	1.00	Broadcast Technician
GIS/Engineering	13.00	12.00	-1.00	Registered Land Surveyor
Airport	1.00	1.00	0.00	
Police	112.00	116.00	4.00	Emergency Dispatchers (4), Deputy Police Chief (1), Police Officer/Det (-1)
Fire	69.00	69.00	0.00	
Public Works	26.00	19.00	-7.00	Moved Facilities Maintenance to Recreation
Community Development	20.00	8.50	-11.50	Moved to Building Permits Fund
Housing & Economic	5.00	4.00	-1.00	Intern reclassified to temporary labor
Library	36.00	36.00	0.00	
Recreation	83.00	89.00	6.00	Moved from Public Works (7.00), Removed Assistant Director of Recreation & Parks, Office Specialist, Recreation Specialist, FTE corrections
GENERAL FUND TOTAL	<u>449.00</u>	<u>438.50</u>	<u>-10.50</u>	
Electric	55.00	52.00	-3.00	Intern reclassified to temporary labor, Groundsman, Electric Equipment Repairman
Gas	21.00	21.00	0.00	
Water	30.50	30.84	0.34	Reorganization of Environmental Services
Wastewater	43.50	46.83	3.33	Reorganization of Environmental Services
Stormwater	4.00	4.33	0.33	Reorganization of Environmental Services
Communications	5.00	5.00	0.00	
Solid Waste	19.00	19.00	0.00	
Building Permits	0.00	9.50	9.50	Moved from Community Development (11.50), Administrative Assistant I (-1), Building Inspector (-1)
OTHER FUNDS TOTAL	<u>178.00</u>	<u>188.50</u>	<u>10.50</u>	
ALL FUNDS TOTAL	<u>627.00</u>	<u>627.00</u>	<u>0.00</u>	

Authorized Positions by Fund/Department

Personal Services

Authorized Positions by Fund/Department

<u>DEPARTMENT/DIVISION</u>	2004-05	2005-06	2006-07	2007-08
GENERAL FUND				
Legislative	5.00	5.00	5.00	5.00
Executive	7.00	7.00	8.00	6.00
Finance	43.00	47.00	52.00	54.00
Human Resources	6.00	6.00	7.00	6.00
Information Technology	11.00	12.00	12.00	13.00
GIS/Engineering	8.50	12.00	13.00	12.00
Airport	1.00	1.00	1.00	1.00
Police	100.00	103.25	112.00	116.00
Fire	50.00	57.00	69.00	69.00
Public Works	20.50	25.00	26.00	19.00
Community Development	14.00	18.00	20.00	8.50
Housing & Economic Development	4.00	4.00	5.00	4.00
Library	23.80	28.25	36.00	36.00
Recreation	45.65	51.00	83.00	89.00
GENERAL FUND TOTAL	339.45	376.50	449.00	438.50
Electric	49.50	49.50	55.00	52.00
Gas	22.50	22.50	21.00	21.00
Water	28.50	30.50	30.50	30.84
Wastewater	38.50	41.50	43.50	46.83
Stormwater	4.00	4.00	4.00	4.33
Communications	3.00	5.00	5.00	5.00
Solid Waste	18.00	18.00	19.00	19.00
Building Permits	0.00	0.00	0.00	9.50
OTHER FUNDS TOTAL	164.00	171.00	178.00	188.50
ALL FUNDS TOTAL	503.45	547.50	627.00	627.00

Personal Services Cost

Authorized Positions by Fund/Department

DEPARTMENT/DIVISION		AUTH	*SALARIES	OTHER	FRINGES	TOTAL
GENERAL FUND		POS		SALARIES		
1100	Legislative	5.00	47,057	2,400	30,915	80,372
1200	Executive	6.00	528,095	8,750	129,608	666,453
1300	Finance	54.00	1,944,712	37,125	709,468	2,691,305
1400	Human Resources	6.00	310,768	8,750	92,972	412,490
1600	Information Technology	13.00	709,804	44,625	207,883	962,312
1700	GIS/Engineering	12.00	542,166	10,375	187,990	740,531
1800	Airport	1.00	51,698	125	12,195	64,018
2100	Police	116.00	4,555,584	459,342	1,799,300	6,814,226
2200	Fire	69.00	3,416,984	134,125	1,417,711	4,968,820
5100	Public Works	19.00	729,903	25,125	273,590	1,028,618
6100	Community Development	8.50	409,335	6,513	130,753	546,601
6200	Housing & Economic Development	4.00	206,108	14,382	64,900	285,390
7100	Library	36.00	881,828	9,375	314,898	1,206,101
8100	Recreation	89.00	1,955,499	158,675	714,757	2,828,931
GENERAL FUND TOTAL		438.50	16,289,541	919,687	6,086,940	23,296,168
1340	Health Insurance Fund	0.00	0	0	324,000	324,000
5171	Stormwater Fund	4.33	132,958	500	52,471	185,929
1000	Electric Fund	52.00	2,598,643	210,124	857,002	3,665,769
2000	Gas Fund	21.00	803,618	89,250	289,454	1,182,322
3000	Water Fund	30.84	1,131,463	70,588	422,926	1,624,977
4000	Wastewater Fund	46.83	1,636,252	123,325	662,358	2,421,935
5000	Communications Fund	5.00	227,378	11,125	76,173	314,676
5100	Solid Waste Fund	19.00	564,332	56,871	266,425	887,628
6100	Building Permits Fund	9.50	468,611	4,437	162,407	635,455
OTHER FUNDS TOTAL		188.50	7,563,255	566,220	3,113,216	11,242,691
ALL FUNDS TOTAL		627.00	23,852,796	1,485,907	9,200,156	34,538,859

Revenue Sources and Appropriations

General Fund

Revenue Sources and Appropriations

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
REVENUE SOURCES					
Taxes	8,826,329	9,335,158	7,581,201	12,488,345	11,723,891
Licenses and Permits	1,039,497	1,287,389	220,502	1,356,030	264,500
Intergovernmental	1,596,490	1,884,697	1,473,130	2,051,313	2,735,683
Charges for Services	280,083	394,246	322,006	336,861	541,913
Fines and Forfeitures	339,962	383,075	145,199	384,145	228,500
Miscellaneous	2,217,567	1,921,143	1,446,995	2,772,903	1,692,296
Other Sources	7,249,533	7,636,714	5,319,079	9,650,457	8,911,561
TOTAL REVENUE SOURCES	21,549,462	22,842,422	16,508,112	29,040,054	26,098,344
APPROPRIATIONS					
City Commission	161,768	88,860	166,043	324,067	84,597
Executive	1,360,251	1,472,010	1,880,047	2,315,703	1,878,398
Finance	338,937	456,648	147,147	374,753	422,446
Human Resources	346,299	442,772	297,189	495,329	383,463
Information Technology	726	104,347	(227,789)	12,581	181,719
GIS/Engineering	72,985	82,059	(121,590)	92,448	86,059
Airport	429,147	594,217	607,409	1,062,805	797,330
Police	7,293,175	7,324,632	4,476,214	7,828,697	8,222,685
Fire	3,972,095	5,010,789	3,083,024	5,415,720	5,845,160
Public Works	1,024,077	2,035,344	1,447,943	2,394,367	1,150,637
Community Development	735,039	978,594	104,363	1,286,331	328,135
Economic Development	258,907	370,461	127,689	508,582	277,453
Library	1,346,073	1,313,495	776,842	2,175,955	1,722,315
Recreation	4,290,958	4,306,233	2,441,831	5,177,878	4,717,947
TOTAL APPROPRIATIONS	21,630,437	24,580,461	15,206,362	29,465,216	26,098,344



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General Fund

Revenue Detail

Revenue Detail

ACCOUNT 001-0000	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
TAXES					
31101 Current Property Taxes	3,849,333	4,413,454	5,101,408	5,566,190	6,455,620
31102 Delinquent Property Taxes	22,379	51,957	14,930	30,000	30,000
31240 Local Option Gas Tax	653,839	634,101	304,107	547,522	635,110
31241 One Cent Fuel Tax	198,865	200,777	81,422	225,718	205,000
31261 Local Option Sales Tax	0	50,000	0	1,259,669	0
31310 Electric - Franchise Fees	12,770	15,714	9,439	20,340	21,000
31370 Solid Waste - Franchise Fees	79,225	79,789	30,601	114,551	80,000
31410 Electric - Utility Services Tax	2,423,660	2,269,989	1,199,205	2,954,902	2,532,014
31430 Water - Utility Services Tax	265,158	281,392	169,970	317,429	350,000
31440 Gas - Utility Services Tax	262,131	205,354	134,150	306,306	265,000
31490 Reuse Water - Services Tax	4,162	14,092	14,481	3,032	45,000
31502 Communication Services Tax	1,054,808	1,118,540	521,488	1,142,686	1,105,147
TOTAL TAXES	8,826,329	9,335,158	7,581,201	12,488,345	11,723,891
LICENSES AND PERMITS					
32101 Business Receipts Tax	190,490	207,191	215,894	210,598	250,000
32201 Building Permits	555,192	724,399	0	722,277	0
32202 Plans Review-Building	2	1	0	0	0
32203 Site Plan-Zoning	13,790	15,549	4,333	17,633	14,000
32901 Plumbing Permits	100,548	104,078	0	145,188	0
32902 Electric Permits	87,764	111,252	0	123,129	0
32903 Gas Permits	25,330	45,667	0	46,523	0
32905 Mechanical Permits	55,903	70,125	0	76,992	0
32908 Sign Permits (General)	9,779	8,527	0	13,190	0
32909 Taxi Cab Permits	700	600	275	500	500
TOTAL LICENSES & PERMITS	1,039,497	1,287,389	220,502	1,356,030	264,500
INTERGOVERNMENTAL REVENUES					
33121 Public Safety - Police (Federal)	110,635	46,067	17,514	40,000	0
33122 Fire Department	0	248,594	180,965	438,100	362,500
33151 Development Services	0	20,000	0	0	0
33171 ERATE	1,260	2,520	1,260	1,890	0
33191 Emergency Management	60,799	1,000	0	0	0
33422 Fire Department	0	105,573	2,058	84,000	0
33472 Urban Forestry Trees	0	0	21,850	0	0
33512 Revenue Sharing-Cigarette	395,086	413,285	243,492	384,416	401,209
33512 Revenue Sharing - Gas Tax	165,448	160,722	91,619	164,750	150,964
33514 Mobile Home Licenses	55,944	59,216	56,028	64,464	65,000
33515 Alcoholic Beverage License	15,639	20,826	1,233	18,008	21,000
33518 Half Cent Sales Tax	162,054	179,618	509,343	173,737	1,072,170
33522 Fire Supplemental Comp	6,540	9,935	7,440	8,222	11,000
33541 Rebate/Vehicles - Gas	34,533	21,023	8,223	39,645	25,000
33721 Public Safety Police-County	101,640	83,630	13,894	113,474	0
33722 EMS - Fire Department	1,850	0	0	2,109	0
33741 Transportation - Streets	0	0	0	0	0
33754 Lake Co/Housing-Tree Plant	0	0	0	0	0
33772 Berry Park	27,000	0	0	0	0
33803 ALS-Lake County	89,127	101,569	76,825	121,095	110,000
33807 Library-Lake County	282,069	311,665	212,197	311,000	415,840
33811 County Licenses	22,542	24,593	4,874	23,885	26,000
33844 Impact Collect Fee/County	64,325	72,403	24,315	62,518	75,000
33845 Library	0	2,458	0	0	0
TOTAL INTERGOVERNMENTAL	1,596,490	1,884,697	1,473,130	2,051,313	2,735,683

**General
Fund**

**Revenue
Detail
(Continued)**

Revenue Detail (Continued)

ACCOUNT	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
001-0000	2004-05	2005-06	10/06-04/07	2006-07	2007-08
<u>CHARGES FOR SERVICES</u>					
34191 Zoning Fees	34,697	99,334	15,820	40,016	40,000
34193 Sale/Maps & Publications	1,198	707	90	2,045	1,613
34194 Qualifying Fees-Elections	0	1,693	0	0	0
34195 Certification & Copying	6,826	7,315	4,181	8,684	8,000
34209 Other Public Safety	43,624	46,918	23,891	58,637	51,000
34410 Airport/ US Custom Fees	0	2,585	113,469	0	153,000
34711 Library Card Fees	2,877	3,177	1,679	0	2,800
34721 Activities Fees	111,477	129,291	65,151	128,458	130,000
34723 Swimming Pool - Venetian Gardens	4,194	8,696	4,337	15,000	10,000
34724 Swimming Pool - Dabney	13,857	12,403	2	13,494	14,000
34725 Concession Stand Revenue	1,236	2,360	600	1,929	2,500
34726 PAYS-Parent Education	0	0	7	0	0
34727 Special Events	0	0	45,000	0	50,000
34729 Other Recreation Fees	3,158	4,782	17,896	2,988	5,000
34755 Marina/Sale - Merchandise	3,535	8,187	3,485	3,903	6,000
34756 Marina Fuel Sales	53,169	64,113	24,957	58,707	65,000
34757 Marina - Services	235	2,685	1,441	3,000	3,000
TOTAL CHARGES FOR SERVICES	280,083	394,246	322,006	336,861	541,913
<u>FINES AND FORFEITURES</u>					
35101 Court Fines (Traffic)	103,318	87,833	36,332	100,000	90,000
35102 Investigative Fees	16,283	23,444	12,797	21,086	25,000
35103 Police Education - 2nd \$	14,963	12,671	4,983	15,959	0
35104 Auto.Radio Commun.Program	58,506	45,912	18,717	61,894	50,000
35105 Criminal Fines & Forfeits	16,680	7,768	1,282	8,737	0
35106 Sale Forfeited Property	85,690	31,676	10,653	114,453	0
35107 Federal Forfeitures	0	0	14,495	0	0
35201 Library Fines	16,136	18,293	11,525	15,029	19,000
35401 Code Enforcement Fines	21,517	150,951	33,271	38,077	40,000
35402 Peddlers/Solicitor Admin	50	125	25	0	0
35403 Other Fine/Parking Ticket	6,820	4,402	1,119	8,910	4,500
TOTAL FINES AND FORFEITURES	339,962	383,075	145,199	384,145	228,500
<u>MISCELLANEOUS REVENUE</u>					
36101 Interest on Investments	193,500	289,405	156,211	200,379	300,000
36103 Interest-Police Forfeits	2,106	2,875	2,309	2,600	3,000
36105 Interest Fed Forfeiture	0	2,043	927	2,000	2,100
36106 LLEBG Grants	(2,159)	(1,744)	0	2,500	0
36111 Miscellaneous Interest	2,987	18,283	5,924	0	18,300
36130 Gain/Loss Investments	(76,794)	15,769	18,057	0	16,000
36201 Rents and Royalties	7,572	7,623	184,924	414,819	426,419
36202 Airport Rentals & Fuel Sales	585,628	597,759	164,522	279,889	330,452
36203 Portable Stage	0	0	550	0	0
36204 Police Comm.Tower Rental	8,418	8,418	4,659	8,611	8,700
36205 Cultural Arts Bldg. Fees	310	884	1,403	800	900
36206 Rents - Mote Morris House	5,047	3,883	5,323	4,718	4,000
36207 Community Building	52,541	43,850	29,097	53,976	44,000
36208 Marina Operating Lease & Rentals	215,906	213,973	126,580	226,572	219,900

Revenue Detail (Continued)

General Fund

Revenue Detail (Continued)

ACCOUNT 001-0000	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
MISCELLANEOUS REVENUE (CONT)					
36310 Special Assessments	0	0	0	0	0
36322 Impact Fee Public Safety	2,990	0	0	0	0
36322 Police Impact Fee	89,874	181,074	0	277,123	0
36322 Fire Impact Fee	87,528	160,879	0	258,449	0
36327 Recreation Impact Fee	140,410	235,975	0	437,144	0
36403 Sale-Furniture/Equipment	32,081	34,236	1,619	491,199	136,876
36404 Insurance from Losses	214,831	52,370	3,954	10,000	10,000
36406 Library Book Sales	631	804	482	1,000	1,000
36429 Sale of Real Estate	25,700	0	674,900	15,000	15,000
36501 Sale of Surplus Materials	0	416	0	0	0
36605 Contrib.-Downtown Bench	0	(217)	0	0	0
36607 DARE Program Contribution	1,970	6,966	2,350	1,888	8,000
36609 Contributions/Donations	35,219	(35,219)	11,400	10,000	10,000
36610 Recreation Department	100	10,360	0	0	0
36611 Friends of the Library	0	0	428	0	0
36691 Mote-Morris/ Lights Lake	100	0	0	0	0
36694 Contributions-C.U.R.E.	8,850	8,981	6,618	8,108	8,000
36695 School Bus Lights	1,280	1,049	518	1,000	1,000
36696 Housing Renaissance	6,213	1,537	455	10,000	11,000
36902 Discount-Accounts Payable	0	5	0	0	0
36906 Misc. Reimbursement	524,211	13,092	38,516	24,000	100,049
36908 Cash Over and Short	(1,151)	36	(18)	0	0
36909 Other Income	2,025	23,319	2,837	6,128	7,000
36925 Misc. Jobbing Revenue	49,646	22,489	2,450	25,000	10,600
36990 Misc Non-Operating Revenue	0	(30)	0	0	0
TOTAL MISCELLANEOUS	2,217,567	1,921,143	1,446,995	2,772,903	1,692,296
OTHER SOURCES					
38114 Police	0	0	0	0	0
38120 Transfer from CRA (016)	141,925	179,940	86,946	258,630	285,671
38191 From Police Forfeiture	0	0	0	0	25,000
38191 From Discretionary Tax	0	0	0	0	39,986
38201 Electric Utility Contribution	3,956,928	4,264,644	3,238,275	5,551,329	4,661,333
38201 Electric - Surcharge	1,014,296	991,928	526,383	995,446	1,142,918
38202 Gas Utility Contribution	699,660	715,239	559,980	959,966	786,735
38202 Gas - Surcharge	135,082	104,550	74,370	149,309	126,884
38203 Water Utility Contribution	349,656	347,838	250,623	429,640	560,466
38203 Water - Surcharge	152,738	196,373	138,132	162,206	331,802
38204 Wastewater Utility Contribution	474,348	496,900	311,316	533,684	682,516
38205 Solid Waste Contribution	250,956	232,339	133,054	228,093	268,250
38206 Communication Contribution	73,944	106,963	0	0	0
38891 Fund Balance Appropriated	0	0	0	382,154	0
TOTAL OTHER SOURCES	7,249,533	7,636,714	5,319,079	9,650,457	8,911,561
TOTAL REVENUES	21,549,462	22,842,422	16,508,112	29,040,054	26,098,344

General Fund

Departmental Summary of Appropriations

Departmental Summary of Appropriations

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
1100 CITY COMMISSION					
Personal Services	75,139	77,781	42,686	79,677	80,372
Operating Expenses	68,396	39,940	100,730	248,458	34,042
Capital Outlay	0	0	0	0	0
Other Uses	18,233	(28,861)	22,627	(4,068)	(29,817)
TOTAL CITY COMMISSION	161,768	88,860	166,043	324,067	84,597
1200 EXECUTIVE					
Personal Services	572,102	620,826	392,293	801,778	666,453
Operating Expenses	498,737	369,258	195,907	429,147	332,473
Capital Outlay	3,478	18,479	1,826	11,000	0
Grants and Aid	1,131	335,112	13,500	50,000	0
Other Uses	(80,065)	(262,306)	1,028,510	598,616	879,472
TOTAL EXECUTIVE	995,383	1,081,369	1,632,036	1,890,541	1,878,398
1300 FINANCE					
Personal Services	2,050,428	2,264,512	1,305,445	2,523,376	2,691,305
Operating Expenses	506,420	613,340	467,653	589,742	566,255
Capital Outlay	13,856	2,500	0	67,500	0
Other Uses	(2,231,767)	(2,423,704)	(1,625,951)	(2,805,865)	(2,835,114)
TOTAL FINANCE	338,937	456,648	147,147	374,753	422,446
1400 HUMAN RESOURCES					
Personal Services	389,428	405,873	221,335	431,775	412,490
Operating Expenses	126,233	256,457	182,089	228,686	123,672
Capital Outlay	0	0	0	0	0
Other Uses	(169,362)	(219,558)	(106,235)	(165,132)	(152,699)
TOTAL HUMAN RESOURCES	346,299	442,772	297,189	495,329	383,463
1600 INFORMATION TECHNOLOGY					
Personal Services	746,761	883,995	496,321	929,056	962,312
Operating Expenses	986,458	1,045,298	693,567	1,340,700	1,145,241
Capital Outlay	508,026	426,089	214,592	542,500	282,500
Other Uses	(2,240,519)	(2,251,035)	(1,632,269)	(2,799,675)	(2,208,334)
TOTAL INFORMATION TECH	726	104,347	(227,789)	12,581	181,719

Departmental Summary of Appropriations (Continued)

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
1700 GIS/ ENGINEERING					
Personal Services	619,215	657,739	328,971	779,007	740,531
Operating Expenses	71,941	88,147	34,716	105,473	120,057
Capital Outlay	38,728	74,690	75	40,000	0
Other Uses	(656,899)	(738,517)	(485,352)	(832,032)	(774,529)
TOTAL GIS/ENGINEERING	72,985	82,059	(121,590)	92,448	86,059
1800 AIRPORT					
Personal Services	37,024	60,103	34,209	64,174	64,018
Operating Expenses	304,570	412,165	508,910	793,028	686,308
Capital Outlay	57,150	76,345	37,688	160,000	9,000
Debt Service	30,403	45,604	26,602	45,603	38,004
TOTAL AIRPORT	429,147	594,217	607,409	1,062,805	797,330
2100 POLICE					
Personal Services	5,910,546	5,949,648	3,663,947	6,355,731	6,814,226
Operating Expenses	1,331,479	1,308,130	776,796	1,371,466	1,326,346
Capital Outlay	51,149	66,854	35,471	101,500	82,113
TOTAL POLICE	7,293,175	7,324,632	4,476,214	7,828,697	8,222,685
2200 FIRE					
Personal Services	3,327,844	4,139,246	2,535,839	4,573,616	4,968,820
Operating Expenses	578,487	719,530	464,813	714,104	773,840
Capital Outlay	65,765	152,013	82,372	128,000	102,500
TOTAL FIRE	3,972,095	5,010,789	3,083,024	5,415,720	5,845,160
5100 PUBLIC WORKS					
Personal Services	771,690	864,597	520,873	1,041,343	1,028,618
Operating Expenses	1,193,860	1,599,306	1,077,950	1,878,669	2,016,010
Capital Outlay	1,934,662	2,629,625	1,833,095	2,899,830	1,574,770
Other Uses	(2,876,135)	(3,058,184)	(1,983,975)	(3,425,475)	(3,468,761)
TOTAL PUBLIC WORKS	1,024,077	2,035,344	1,447,943	2,394,367	1,150,637

General Fund

Departmental Summary of Appropriations (Continued)

General Fund

Departmental Summary of Appropriations (Continued)

Departmental Summary of Appropriations (Continued)

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
6100 COMMUNITY DEVELOPMENT					
Personal Services	842,264	1,054,317	266,311	1,249,961	546,601
Operating Expenses	195,732	255,449	73,744	473,464	182,589
Capital Outlay	0	0	19,280	0	0
Other Uses	(302,957)	(331,172)	(254,972)	(437,094)	(401,055)
TOTAL COMMUNITY DEVELOP	735,039	978,594	104,363	1,286,331	328,135
6200 ECONOMIC DEVELOPMENT					
Personal Services	247,839	256,609	144,524	282,495	285,390
Operating Expenses	136,993	237,339	82,056	395,615	84,547
Capital Outlay	0	0	0	0	0
Other Uses	(125,925)	(123,487)	(98,891)	(169,528)	(92,484)
TOTAL ECONOMIC DEVELOP	258,907	370,461	127,689	508,582	277,453
7100 LIBRARY					
Personal Services	921,042	967,001	567,206	1,137,504	1,206,101
Operating Expenses	147,939	170,981	126,613	235,611	326,561
Capital Outlay	277,092	175,513	83,023	802,840	189,653
TOTAL LIBRARY	1,346,073	1,313,495	776,842	2,175,955	1,722,315
8100 RECREATION					
Personal Services	2,335,674	2,605,572	1,420,030	2,894,865	2,828,931
Operating Expenses	1,689,223	1,759,992	1,053,481	2,093,571	2,125,311
Capital Outlay	447,597	107,058	129,237	465,300	67,100
Other Uses	(181,536)	(166,389)	(160,917)	(275,858)	(303,395)
TOTAL RECREATION	4,290,958	4,306,233	2,441,831	5,177,878	4,717,947
GRAND TOTAL					
Personal Services	18,846,996	20,807,819	11,939,990	23,144,358	23,296,168
Operating Expenses	7,836,468	8,875,332	5,839,025	10,897,734	9,843,252
Capital Outlay	3,397,503	3,729,166	2,436,659	5,218,470	2,307,636
Debt Service	30,403	45,604	26,602	45,603	38,004
Grants and Aids	1,131	335,112	13,500	50,000	0
Other Uses	(8,846,932)	(9,603,213)	(5,297,425)	(10,316,111)	(9,386,716)
TOTAL APPROPRIATIONS	21,265,569	24,189,820	14,958,351	29,040,054	26,098,344

Schedule of General Fund Appropriations by Funding Source

General Fund

Schedule of Appropriations by Funding Source

Functions/Programs	Appropriations	Program Revenues			Appropriations funded from non-program Revenues
		Grants and Contributions	Charges for Services	Miscellaneous Revenue	Total
General fund activities:					
City Commission	\$ 84,597				\$ (84,597)
Executive (net - reserves)	1,878,398			10,000	(1,868,398)
Reserve(s) for cash carried forward	0				0
Finance	422,446		-		(422,446)
Human Resources	383,463				(383,463)
Information Technology	181,719				(181,719)
GIS/Engineering	86,059				(86,059)
Airport	797,330		330,452	18,300	(448,578)
Police	8,222,685	-	59,000	168,200	(7,995,485)
Fire	5,845,160	373,500	-		(5,471,660)
Public Works	1,150,637		68,000		(1,082,637)
Community Development	328,135		41,613	14,000	(272,522)
Housing and Economic Development	277,453			11,000	(266,453)
Library	1,722,315	415,840	2,800	20,000	(1,283,675)
Recreation	4,482,157		206,500	48,900	(4,226,757)
Marina	235,790		11,000	219,900	(4,890)
Total general fund activities	\$ 26,098,344	\$ 789,340	\$ 719,365	\$ 510,300	\$ (24,079,339)

General fund revenues not attributable to specific programs:

Taxes:	
Property taxes	\$ 6,485,620
Utility service taxes	4,297,161
Other taxes and franchise fees	941,110
Occupational & county licenses	250,000
State shared revenues	1,836,343
Investment income	305,100
Miscellaneous revenue	1,052,444
Subtotal, general fund revenues before transfers	15,167,778
Transfers from other funds	8,911,561
Fund balance appropriated	-
Total general fund revenues not attributable to specific programs	\$ 24,079,339



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CITY COMMISSION

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

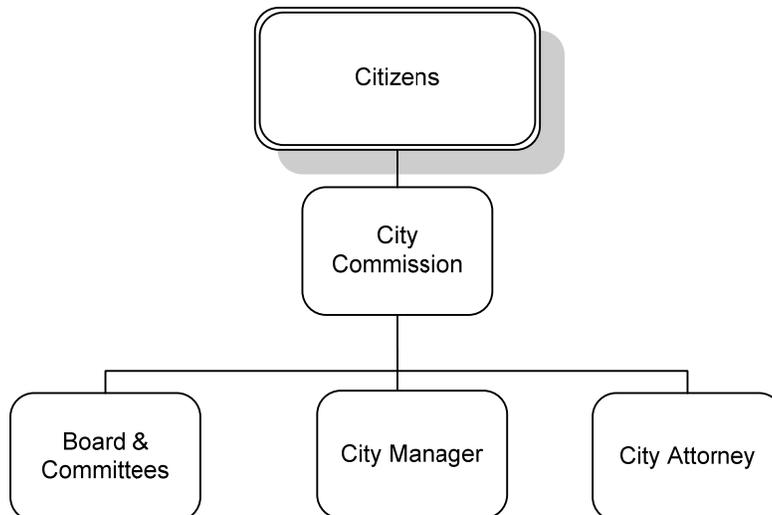
Boards & Committees

- . 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

Organizational Chart



Legislative Department

Organization

Total Department Budget

\$ 84,597

Legislative Department

City Commission Division

Values & Goals

Values & Goals

Value: Excellence in all we do

Goals:

- ◆ Continue to develop partnerships with Lake County, Lake Sumter Community College 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 FL 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, FMEA/FMPA and APPA 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:

- Completed the Public Works Building
- Completed the new Library Building
- Completed Canal Street Reconstruction
- Relocated Community Development Offices
- Held 4th of July Ice Cream Social and fifth annual Community Picnic
- Expanded downtown parking
- Completed renovation of City Hall parking lot
- Hosted second "Employee Appreciation Day" at Universal Studios
- Continued upgrade of Canal Street Wastewater Facility
- Completed "Venetian Trail" section of Rails to Trails

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Mayor	1.00	0.00	1.00	12,187
City Commission	4.00	0.00	4.00	34,870
Total	5.00	0.00	5.00	47,057

**Legislative
Department**

**City
Commission
Division**

**Personnel
Schedule**

**Legislative
Department**

**City
Commission
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-1111-511

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>PERSONAL SERVICES</u>					
1110 Salaries	42,649	43,929	24,600	45,686	47,057
1510 Special Pay	2,400	2,400	2,811	2,400	2,400
2110 FICA	3,090	3,178	1,843	3,383	3,516
23xx Insurance	22,829	24,338	11,243	24,326	23,677
2410 Workers' Compensation	190	154	86	160	124
26xx Other Payroll Benefits	3,981	3,782	2,103	3,722	3,598
TOTAL PERSONAL SERVICES	75,139	77,781	42,686	79,677	80,372
<u>OPERATING EXPENSES</u>					
4010 Travel	4,497	2,018	3,395	4,160	2,000
4110 Communication	0	0	427	0	800
4210 Postage	137	1	22	200	100
4510 Insurance	1,144	1,572	1,154	1,978	1,257
46xx Repairs & Maintenance- Equipment	0	0	546	100	2,800
4710 Printing & Binding	412	0	0	1,200	1,200
4810 Promotional Activities	24,915	26,163	39,054	26,240	11,300
4901 Leesburg Partnership	0	0	48,960	200,000	0
4911 Advertising	20,681	2,153	2,570	3,120	3,000
4920 Other Current Charges	0	226	0	200	100
4930 Recognitions	6,788	4,193	2,920	5,200	5,200
51xx Office Supplies	446	1,740	166	400	0
5210 Operating Supplies	40	0	263	0	400
5410 Publications & Memberships	7,957	959	1,043	1,500	4,885
5450 Training	1,379	915	210	4,160	1,000
TOTAL OPERATING EXPENSES	68,396	39,940	100,730	248,458	34,042
<u>CAPITAL OUTLAY</u>					
6410 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0
<u>OTHER USES</u>					
9710 Claims & Judgements	60,000	0	30,000	30,000	30,000
9711 Claims CDC/Carver Heights	30,000	30,000	30,000	30,000	30,000
9941 Utilities Allocation	(71,767)	(58,861)	(37,373)	(64,068)	(89,817)
TOTAL OTHER USES	18,233	(28,861)	22,627	(4,068)	(29,817)
TOTAL APPROPRIATIONS	161,768	88,860	166,043	324,067	84,597

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	79,677	80,372	695	0.87%
Operating Expenses	248,458	34,042	(214,416)	-86.30%
Other Uses	(4,068)	(29,817)	(25,749)	632.96%
TOTALS	324,067	84,597	(239,470)	-73.90%

Significant Budget Changes:

The decrease in Operating Expenses is directly attributable to the elimination of budget associated with the Leesburg Partnership.

**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.

Executive Department

Organization

Responsibilities:

Administration

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

City Clerk

- Agenda
- Minutes
- Contracts
- Ordinances
- Resolutions

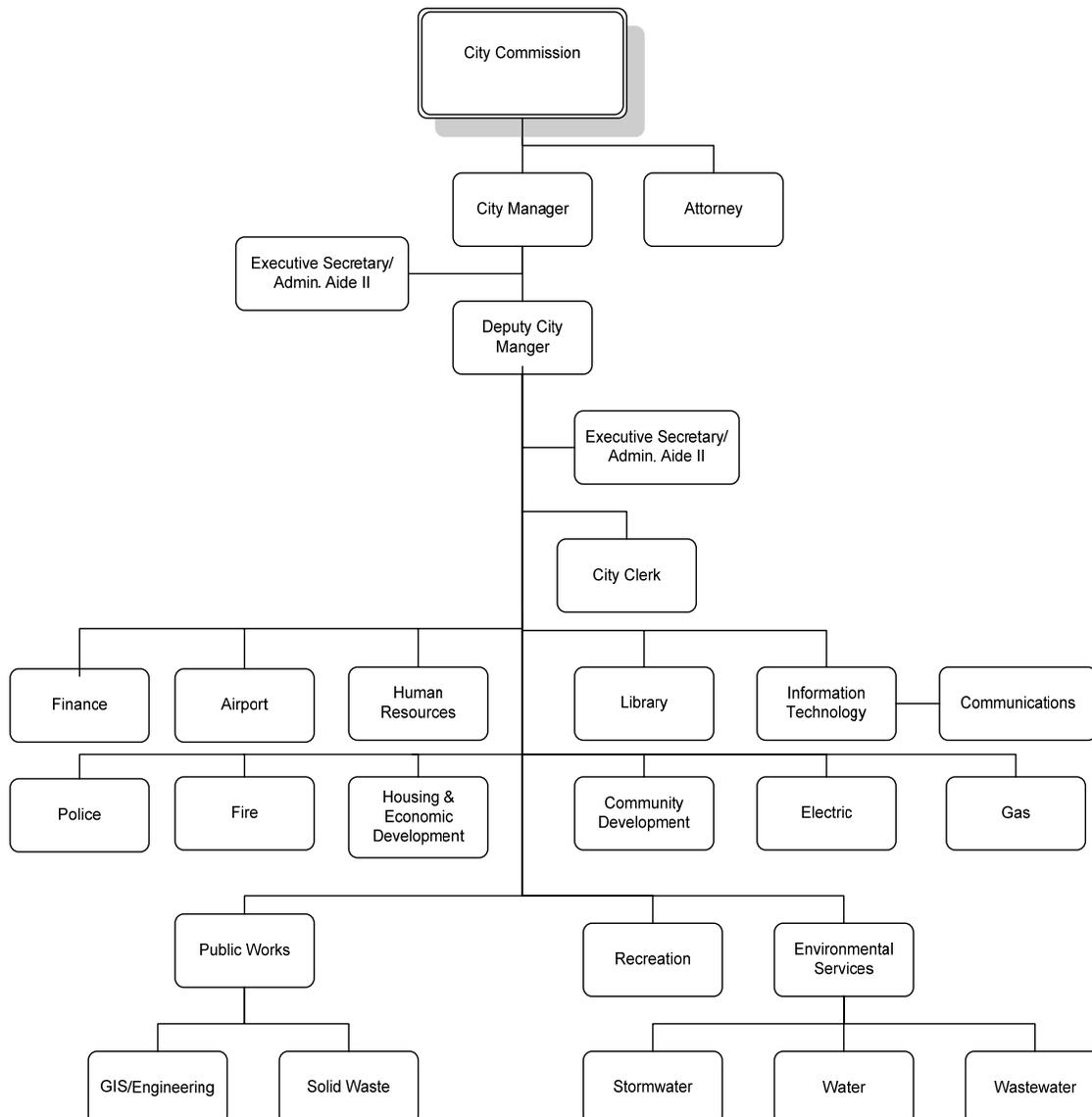
City Attorney

- Legal services
- Litigation
- Research cases
- Correspondence

Miscellaneous

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

Organizational Chart



**Total
Department
Budget**

\$ 1,878,398

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 and 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: A spirit of 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 weekly 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 Retreats to improve teamwork and to establish clear goals for the future
- Held monthly "Coffee with the City Manager" with each department to facilitate the passage of information
- Made application for Charter school
- Continued rewriting Personnel policies and procedures
- Received Certified Public Managers Certification; City Manager and Assistant City Manager
- Hosted the monthly Lake County City Managers Association meetings
- Lobbied City issues in Tallahassee

Performance Measures:

	<u>2005-2006</u>	<u>2006-2007</u>	<u>2007-2008</u>
Department Head Retreats	1	1	1
Coffee with City Manager Meetings	5	5	11

Personnel Schedule

Classification	Prior Year	New	Total	Amount
City Manager	1.00	0.00	1.00	131,955
Deputy City Manager	1.00	0.00	1.00	93,353
Executive Assistant/Administrative Aide II	2.00	0.00	2.00	95,846
Total	4.00	0.00	4.00	321,154

**Executive
Department**

**Administration
Division**

**Personnel
Schedule**

**Executive
Department**

**Administration
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-1221-512

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
1xxx Regular Salaries & Wages	353,565	351,520	221,023	398,510	321,154
1410 Overtime	208	101	180	520	500
15xx Bonuses/Incentives	593	500	2,125	625	2,250
2110 FICA	25,355	24,366	14,797	22,848	17,994
2210 Retirement	7,550	11,276	5,920	10,851	11,502
23xx Insurance	30,074	30,500	17,900	33,783	26,604
2410 Workers' Compensation	1,580	1,232	781	1,395	865
26xx Other Employee Benefits	27,223	30,306	20,514	37,438	27,529
TOTAL PERSONAL SERVICES	446,148	449,801	283,240	505,970	408,398
OPERATING EXPENSES					
3110 Professional Services	7,537	0	23,966	0	10,000
3410 Contract Services	455	11,570	8,320	37,000	0
4010 Travel	26,940	24,508	9,938	12,500	6,872
41xx Communication	6,152	4,188	2,126	4,800	4,800
4210 Postage	1,079	835	423	2,500	2,000
4410 Rentals	0	16,283	1,502	5,600	0
4415 Internal Fleet Lease	2,575	2,877	767	2,575	0
4510 Insurance	1,200	1,170	1,650	1,314	1,645
461x Repairs & Maintenance- Vehicles	1,162	1,374	0	1,320	0
46xx Repairs & Maintenance- Equipment	5,519	5,892	4,048	6,940	5,840
4710 Printing & Binding	5,459	11,848	3,674	12,000	12,000
481x Promotional Activities	17,459	9,057	3,477	7,400	7,400
49xx Advertising	15,222	14,330	4,291	14,020	7,500
5110 Office Supplies	3,279	3,104	1,058	4,000	0
5180 Minor Furniture/Equipment	672	1,776	0	500	500
5210 Operating Supplies	3,741	7,917	5,849	8,200	11,700
5215 Uniforms	0	0	26	0	0
5230 Fuel Purchases	1,292	1,906	1,202	1,248	2,380
5410 Publications & Memberships	8,886	7,893	5,468	8,208	8,452
5440 Education	0	0	0	3,500	1,500
5450 Training	8,175	6,179	2,610	3,500	2,230
TOTAL OPERATING EXPENSES	116,804	132,707	80,395	137,125	84,819
CAPITAL OUTLAY					
6310 Improvements other than Bldgs	0	10,675	0	0	0
6410 Machinery & Equipment	0	7,804	1,826	11,000	0
TOTAL CAPITAL OUTLAY	0	18,479	1,826	11,000	0
OTHER USES					
9941 Utilities Allocation	(364,868)	(390,641)	(248,011)	(425,162)	(397,131)
9990 Contingency Fund	0	0	0	0	100,000
TOTAL OTHER USES	(364,868)	(390,641)	(248,011)	(425,162)	(297,131)
TOTAL APPROPRIATIONS	198,084	210,346	117,450	228,933	196,086

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	505,970	408,398	(97,572)	-19.28%
Operating Expenses	137,125	84,819	(52,306)	-38.14%
Capital Outlay	11,000	0	(11,000)	-100.00%
Other Uses	(425,162)	(297,131)	128,031	-30.11%
TOTALS	228,933	196,086	(32,847)	-14.35%

Significant Budget Changes:

Personal Services decreased due to elimination of the Assistant City Manager position. Several projects which were budgeted last year in contract services were not continued this year, resulting in a decrease in Operating Expenses. There are no capital purchases budgeted for this division next year.

**Executive
Department**

**Administration
Division**

**Appropriations
Summary**

Executive Department

City Clerk Division

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 improve paperless agenda process and provide to citizens on the website
- ◆ Continue document imaging process
- ◆ Standardize Public Records Request 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: A spirit of professionalism

Goals:

- ◆ Continue education – internal/external and attain ten Continuing Education Units by September 30, 2008
- ◆ Maintain records as prescribed by Florida Statutes – General Schedule

Value: Organizational self sufficiency

Goals:

- ◆ Continue cross-training in Customer Service
- ◆ Continue procedures manual update – currently 40% complete

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 32 City Commission meetings, 5 Community Redevelopment Agency meetings, and 2 Personnel Committee meetings
- Coordinated destruction of 158 boxes of obsolete records and placed 134 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
- Arranged and conducted computer procedure class for Commissioners in conjunction with the IT Department and assigned laptop computer to each Commissioner for paperless agendas

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Public information requests	4,382	4,300	4,300
Assessment/lien searches	1,125	700	800
Indexing transactions processed	831	880	900
Agenda preparation (hours)	580	500	500
Process ordinances, resolution and contract (hours)	56	70	70
Contract management (hours)	47	60	80

Personnel Schedule

Classification	Prior Year	New	Total	Amount
City Clerk	1.00	0.00	1.00	65,569
Deputy City Clerk	1.00	0.00	1.00	41,372
Total	2.00	0.00	2.00	106,941

**Executive
Department**

**City Clerk
Division**

**Personnel
Schedule**

**Executive
Department**

**City Clerk
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-1222-512

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>PERSONAL SERVICES</u>					
12xx Regular Salaries & Wages	88,734	118,993	74,988	132,959	106,941
1310 Temporary Labor	0	0	0	2,500	1,000
1410 Overtime	855	912	446	1,500	1,500
15xx Bonuses/Incentives	250	250	375	375	3,500
2110 FICA	6,928	9,303	5,773	10,224	7,966
2210 Retirement	8,343	14,212	8,567	15,955	12,953
23xx Insurance	13,270	15,091	9,606	20,884	13,258
2410 Workers' Compensation	399	420	265	465	291
26xx Other Payroll Benefits	915	534	310	546	246
TOTAL PERSONAL SERVICES	119,694	159,715	100,330	185,408	147,655
<u>OPERATING EXPENSES</u>					
3410 Contract Services	1,960	2,507	1,156	3,000	2,500
4010 Travel	8,758	8,763	3,423	11,400	8,722
41xx Communication	67	105	39	100	100
4210 Postage	228	365	155	500	400
4510 Insurance	372	298	239	409	606
46xx Repairs & Maintenance- Equipment	1,081	3,694	2,492	4,400	4,200
4710 Printing & Binding	215	64	0	0	0
4911 Advertising	856	32,355	10,008	30,000	20,000
4920 Other Current Charges	1,155	1,494	256	800	500
5110 Office Supplies	2,307	2,102	774	2,500	0
5180 Minor Furniture/Equipment	653	1,281	0	1,500	300
5210 Operating Supplies	686	53	13	312	2,100
5410 Publications & Memberships	1,943	2,043	1,106	5,800	3,945
5440 Education	3,476	0	0	0	0
5450 Training	2,451	1,784	1,531	3,125	2,410
TOTAL OPERATING EXPENSES	26,208	56,908	21,192	63,846	45,783
<u>CAPITAL OUTLAY</u>					
6410 Machinery & Equipment	3,478	0	0	0	0
TOTAL CAPITAL OUTLAY	3,478	0	0	0	0
<u>OTHER USES</u>					
9941 Utilities Allocation	(44,805)	(65,017)	(109,829)	(196,310)	(149,077)
TOTAL OTHER USES	(44,805)	(65,017)	(109,829)	(196,310)	(149,077)
TOTAL APPROPRIATIONS	104,575	151,606	11,693	52,944	44,361

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	185,408	147,655	(37,753)	-20.36%
Operating Expenses	63,846	45,783	(18,063)	-28.29%
Capital Outlay	0	0	0	0.00%
Other Uses	(196,310)	(149,077)	47,233	-24.06%
TOTALS	52,944	44,361	(8,583)	-16.21%

Significant Budget Changes:

The decrease in Personal Services is attributable to the elimination of the Deputy City Clerk position. Operating Expenses decreased as a result of the suspension of out-of-state travel and the reduction of advertising expenses.

**Executive
Department**

**City Clerk
Division**

**Appropriations
Summary**

Executive Department

Elections Division

Values & Goals

Values & Goals

Value: Professionalism

Goal:

- ◆ Proclaim election and qualifying dates for November 4, 2008 election, at the June 9, 2008 Commission meeting as required by the City of Leesburg Code of Ordinances
- ◆ Prepare election calendar for distribution beginning March 1, 2008
- ◆ Prepare six candidate packets for distribution beginning March 1, 2008
- ◆ Continue to improve communication with citizens by advertising qualifying dates via electronic and published media

Value: Fiscal Responsibility

Goals:

- ◆ For candidates who pre-file, receive treasurer's reports from candidates beginning at end of qualifying period through September 30, 2008
- ◆ Receive political sign cash bonds from candidates for any office who posts signs within the City of Leesburg (if applicable) through September 30, 2008

Major Accomplishments:

- Declared "No Election" for November 7, 2006 election and advised the Supervisor of Elections
- Prepared material for New Commissioner Orientation class
- Installed Commissioners for District 2, Seat 2 and At-Large, Seats 4 and 5 at the January 8, 2007 meeting

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Seats available	N/A	3	N/A
Number of candidates	N/A	4*	N/A
Total votes cast	N/A	N/A	N/A
Candidate packets prepared	6	N/A	6
Political sign deposits received	22	N/A	22
Political sign deposits returned	20	N/A	N/A
Treasurers Reports received	8	3	15
Installed Commissioner(s)	N/A	3	N/A

* 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**

**Elections
Division**

**Appropriations
Detail &
Summary**

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
OPERATING EXPENSES					
4911 Advertising-Other Ads	0	0	0	0	0
4920 Other Current Charges	0	0	0	0	500
TOTAL OPERATING EXPENSES	0	0	0	0	500
TOTAL APPROPRIATIONS	0	0	0	0	500

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	500	(500)	100.00%
TOTALS	0	500	0	(500)

Executive Department

City Attorney Division

Values & Goals

Values & Goals

Value: A spirit of 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, the Highway 27/441 Community Redevelopment Agency attend, as requested, proceedings of the Code Enforcement Special Master and other City of Leesburg meetings
- ◆ Keep current 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, it's officers and public officials in litigation arising out of or connected 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>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Contracts prepared	120	140	130
Resolutions prepared	50	70	60
Ordinances prepared	40	50	50
Easements prepared	100	150	120
Meetings attended:			
City Commission	24	24	24
Special City Commission	2	4	2
Planning & Zoning Commission	24	24	24
Code Enforcement Board	1	2	2
GLCRA	3	4	4
CHCRA	3	4	4
Personnel Committee	0	0	2
27/441 CRA	1	4	2
Hearings	20	30	20

Appropriations Detail

Account # 001-1241-514

**Executive
Department**

**City Attorney
Division**

**Appropriations
Detail &
Summary**

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
OPERATING EXPENSES					
3110 Professional Services	336,750	162,666	81,562	208,000	181,346
4010 Travel	0	417	0	0	500
5410 Publications & Memberships	3,283	2,689	1,294	2,496	1,800
5450 Training	250	250	0	0	0
TOTAL OPERATING EXPENSES	340,283	166,022	82,856	210,496	183,646
TOTAL APPROPRIATIONS	340,283	166,022	82,856	210,496	183,646

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	210,496	183,646	(26,850)	-12.76%
TOTALS	210,496	183,646	(26,850)	-12.76%

Executive Department

Miscellaneous Division

Description

Description

The Citizens Utility Relief Effort (C.U.R.E.) was established in October 1991 to provide monetary assistance to customers who are unable to pay their utility bills due to loss of employment or an unexpected illness or injury. Employees and utility customers contribute throughout the year. The budgeted amount includes \$5,000 contributed by the City each year to assist the program. 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>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
CURE donations (including \$5,000 from Commission)	17,000	17,680	18,294
CURE vouchers issued	213	220	220

Appropriations Detail

Account # 001-1295-XXX

Executive
Department

Miscellaneous
Division

Appropriations
Detail

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
1249 Vacation Buy Back	0	0	0	100,000	100,000
2510 Unemployment Compensation	6,260	11,310	8,723	10,400	10,400
TOTAL PERSONAL SERVICES	6,260	11,310	8,723	110,400	110,400
OPERATING EXPENSES					
4510 Insurance	375	125	125	0	125
4920 Finance Charges	126	202	0	0	0
4990 C.U.R.E. Payments	14,941	13,294	11,339	17,680	17,600
TOTAL OPERATING EXPENSES	15,442	13,621	11,464	17,680	17,725
GRANTS AND AIDS					
8210 Chamber of Commerce	0	41,000	0	0	0
8220 Boys & Girls Club	0	30,000	0	0	0
8280 Lake Comm Action Agency	0	5,000	0	0	0
8410 Cemeteries	0	88,142	7,600	0	0
8610 Sen. Cowin's Off-Utilities	1,131	0	0	0	0
8618 Leesburg Food Bank	0	10,000	0	0	0
8650 Haven of Lake/ Sumter Cty	0	10,000	0	0	0
8680 Leesburg Partnership	0	50,000	0	0	0
8681 Center for the Arts	0	30,000	0	0	0
8683 Lifestream Behavioral	0	31,200	0	0	0
8685 Dabney- Minatee Heritage	0	17,270	0	0	0
8756 Hospice of Lake & Sumter	0	2,500	0	0	0
8759 Christian Care Center, Inc.	0	5,000	0	0	0
8990 Miscellaneous	0	15,000	5,900	50,000	0
TOTAL GRANTS AND AIDS	1,131	335,112	13,500	50,000	0
OTHER USES					
9121 Debt Service	0	0	594,930	0	0
9131 Transfer to Capital Projects Fund	0	0	0	0	395,000
9145 Transfer to Communication Fund	196,501	0	200,000	200,000	0
9161 Reserve/Cash Carried Forward	0	0	0	0	0
9171 Reserve/Forfeiture	0	0	0	67,600	0
9172 Reserve/Tower Fund	0	0	0	21,996	0
9218 Transfer to Hwy 27/441 CRA	0	0	280,252	272,444	531,774
9220 Transfer to GLCRA Fund	131,981	160,508	226,539	224,066	269,380
9221 Transfer to CHCRA Fund	1,126	25,240	84,629	83,982	129,526
9554 Housing Fund	0	0	0	0	0
9990 Contingency Fund	0	7,604	0	350,000	0
TOTAL OTHER USES	329,608	193,352	1,386,350	1,220,088	1,325,680
TOTAL APPROPRIATIONS	352,441	553,395	1,420,037	1,398,168	1,453,805

**Executive
Department**

**Miscellaneous
Division**

**Appropriations
Summary**

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	110,400	110,400	0	0.00%
Operating Expenses	17,680	17,725	45	0.25%
Grants and Aids	50,000	0	(50,000)	-100.00%
Other Uses	1,220,088	1,325,680	105,592	8.65%
TOTALS	1,398,168	1,453,805	55,637	3.98%

Jerry Boop, CPA, CGFOA, 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

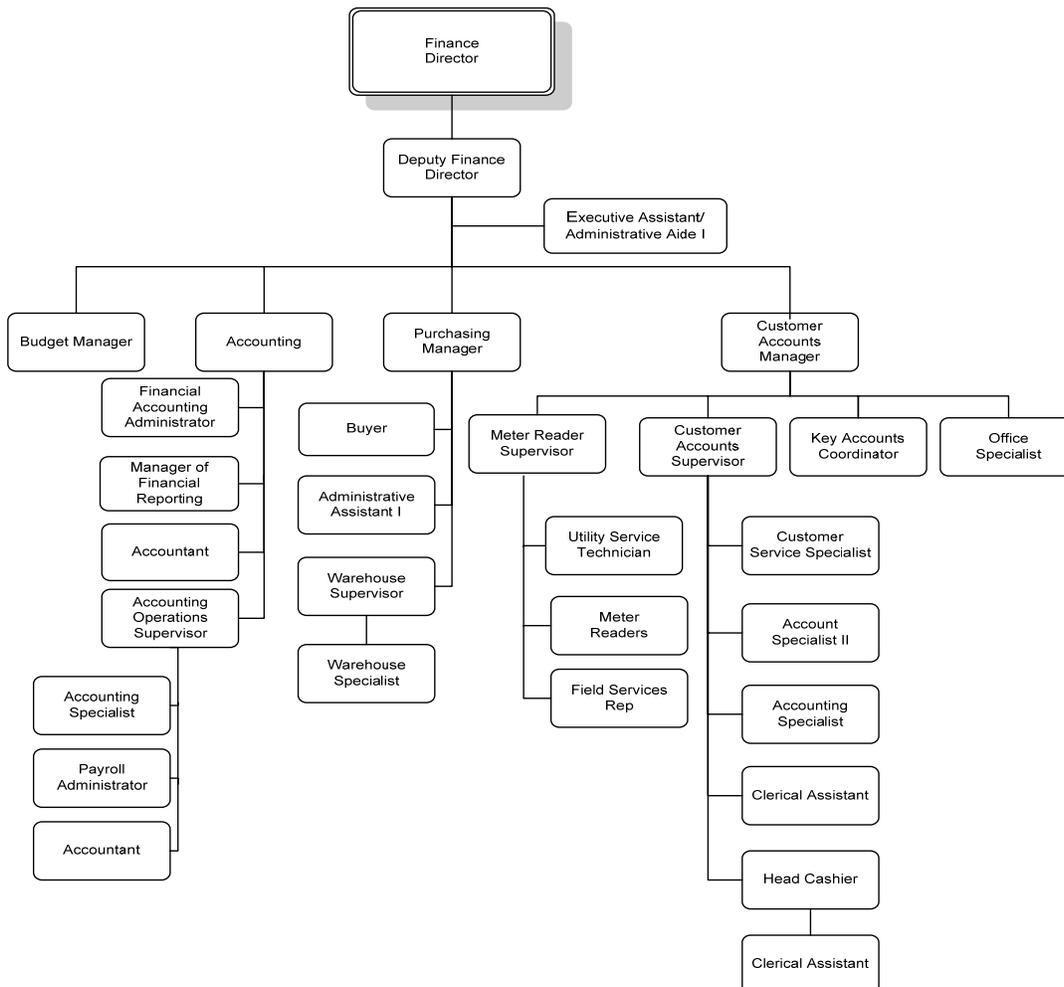
Procurement

- 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

\$ 422,446

Finance Department

Accounting Division

Values & Goals

Values & Goals

Value: Fiscal responsibility

Goals:

- ◆ Continue monthly budget management meetings with department directors
- ◆ Develop specific fund balance policies by October 1, 2007
- ◆ Provide investment results consistent with the City investment policy and the best practices of the profession
- ◆ Perform revenue trend analysis by May 1 to assist departments in budget administration

Values: A spirit of professionalism, and excellence in all we do

Goals:

- ◆ Promote and support staff with professional associations and relevant training
- ◆ Begin implementation of document imaging system to archive payable information digitally and reduce document storage space
- ◆ Develop a comprehensive monthly financial report for the commission and to post on the website for citizens
- ◆ Strive for excellence by developing goal oriented staff and discouraging mediocrity

Value: Organizational development and self-sufficiency

Goals:

- ◆ Provide incentives and educate employees to better utilize their potential and to promote advancement within the division
- ◆ Expand cross-training of department functions to ensure continuity of operations
- ◆ Educate staff members to become self-sufficient in report preparation and presentation

Value: Employee empowerment

Goals:

- ◆ Increase HTE application training so employees better understand how to utilize the system without assistance
- ◆ Explore staff ideas and suggestions to improve efficiency and decision making capabilities

Major Accomplishments:

- Improved coordination with departments in preparation of the 10-year capital improvement plan
- Monthly budget management meetings with department directors

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Checks issued	9,793	9,918	10,042
ACH/Wire Disbursements	1,430	1,644	1,890
Invoices Processed	18,843	15,864	17,450
Visa Cards / P-Cards	12,163	11,458	10,885
Number of fixed asset records	194,921	196,870	198,870
GFOA award for financial reporting (consecutive years)	17	18	19
GFOA budget award (consecutive years)	8	9	10
Cross Training	Yes	Yes	Yes
Comprehensive Monthly Financial Report	No	Yes	Yes
Revenue Trend Analysis	Yes	Yes	Yes
Monthly Budget Mgt. Meetings	No	Yes	Yes
Document Imaging	N/A	Yes	Yes
Treasurer's Report/Investments	12	12	12

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Accountant	5.00	0.00	5.00	180,892
Accounting Operations Supervisor	1.00	0.00	1.00	46,658
Accounting Specialist	1.00	0.00	1.00	24,718
Budget Manager	1.00	0.00	1.00	47,361
Deputy Finance Director	0.30	0.00	0.30	25,928
Executive Assistant/Administrative Aide	1.00	0.00	1.00	32,861
Finance Director	0.40	0.00	0.40	40,235
Financial Accounting Administrator	1.00	0.00	1.00	68,016
Manager of Financial Reporting	1.00	0.00	1.00	65,978
Payroll Administrator	1.00	0.00	1.00	40,386
Total	12.70	0.00	12.70	573,033

Finance Department

Accounting Division

Personnel Schedule

**Finance
Department**

**Accounting
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-1331-513

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>PERSONAL SERVICES</u>					
12xx Regular Salaries & Wages	393,792	434,720	251,998	472,163	573,033
1310 Temporary Labor	0	0	0	0	0
1410 Overtime	2,831	2,755	1,223	2,080	0
15xx Bonuses/Incentives	1,117	1,014	1,556	1,625	2,625
2110 FICA	28,805	32,178	18,401	33,270	40,937
2210 Retirement	33,782	45,735	27,133	51,794	63,971
23xx Insurance	55,786	53,904	31,056	68,223	69,236
2410 Workers' Compensation	1,770	1,531	890	1,652	1,548
26xx Other Payroll Benefits	5,560	5,508	4,688	4,973	9,281
TOTAL PERSONAL SERVICES	523,443	577,345	336,945	635,780	760,631
<u>OPERATING EXPENSES</u>					
3110 Professional Services	4,949	15,120	81,433	3,000	3,000
3210 Auditing	68,489	65,599	66,621	74,880	76,900
4010 Travel	11,427	7,940	5,172	11,992	8,266
4110 Communication	3,767	334	837	520	1,500
4210 Postage	4,735	4,904	3,227	5,068	5,100
4415 Fleet Lease	0	0	887	1,521	1,566
4510 Insurance	1,252	1,309	1,354	1,709	1,835
46xx Repairs & Maintenance Equipment	5,900	8,770	5,809	10,290	12,380
4710 Printing & Binding	2,119	2,783	3,348	2,600	1,500
4911 Advertising	1,208	1,596	1,659	1,040	1,000
4920 Other Current Charges	1,930	0	339	200	4,700
5110 Office Supplies	6,329	7,168	2,600	6,550	0
5180 Minor Furniture/Equipment	512	2,003	422	520	1,000
52xx Operating Supplies	1,556	4,682	3,827	5,220	11,000
5410 Publications & Memberships	1,312	2,951	940	1,400	1,300
5440 Education	7,648	4,745	4,150	10,200	9,400
5450 Training	4,349	3,309	2,598	3,795	3,400
TOTAL OPERATING EXPENSES	127,482	133,213	185,223	140,505	143,847
<u>CAPITAL OUTLAY</u>					
6410 Machinery & Equipment	0	0	0	2,000	0
TOTAL CAPITAL OUTLAY	0	0	0	2,000	0
<u>OTHER USES</u>					
9941 Utilities Allocation	(390,194)	(426,335)	(290,560)	(498,102)	(596,724)
TOTAL OTHER USES	(390,194)	(426,335)	(290,560)	(498,102)	(596,724)
TOTAL APPROPRIATIONS	260,731	284,223	231,608	280,183	307,754

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	635,780	760,631	124,851	19.64%
Operating Expenses	140,505	143,847	3,342	2.38%
Capital Outlay	2,000	0	(2,000)	-100.00%
Other Uses	(498,102)	(596,724)	(98,622)	19.80%
TOTALS	280,183	307,754	27,571	9.84%

Significant Budget Changes:

The increase in Personal Services is attributable to the addition of the Financial Reporting Manager position. There will be no capital purchases in the upcoming fiscal year. The change in Other Uses is directly affected by the increase in expenditures and its impact on the utilities allocation.

**Finance
Department**

**Accounting
Division**

**Appropriations
Summary**

Finance Department

Collections Division

Values & Goals

Values & Goals

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 energy audits to customers that have difficulty understanding the high consumptions, usage charges and provide them with energy and cost saving ideas
- ◆ Accept credit card payments over the telephone

Value: Open, accessible government

Goals:

- ◆ Provide 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

Value: Excellence in all we do and fiscal responsibility

Goals:

- ◆ Provide our customers with well trained, knowledgeable, and professional employees
- ◆ 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 on-line collections

Major Accomplishments:

- Reduced write off's by 25% over previous fiscal year
- Added two additional security cameras in the cashier area
- Implemented dual control over cash balancing
- Provided security training to all cashiers and specialized training on personal accountability, telephone etiquette, appearance and written communications

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Occupational license transactions	3,639	3,650	3,660
Payments processed	322,324	365,000	368,000
Bank draft customers	4,337	5,000	5,500
Percent of total customers using bank drafting	16%	16%	17%
Mailed reminder notices	56,451	60,000	63,000
Disconnects processed	5,938	4,347	4,300
Telephone calls	40,375	43,000	45,000
Number of accounts to collection agency	1,269	1,300	1,350
Dollar value of accounts to collection	\$361,886	\$420,00	\$450,000
Dollar value collected	\$40,157	\$40,350	\$40,600
E-payment customers	7,237	11,151	15,000
Percent of total customers using e-payments	2%	3%	4%
Credit Card Payments	17,800	29,200	43,000

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Clerical Assistant	4.00	0.00	4.00	89,781
Head Cashier (Collections Supervisor)	1.00	0.00	1.00	33,662
Office Specialist	1.00	0.00	1.00	29,021
Total	6.00	0.00	6.00	152,464

**Finance
Department**

**Collections
Division**

**Personnel
Schedule**

**Finance
Department**

**Collections
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-1332-513

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	140,821	135,468	78,759	170,960	152,464
1310 Temporary Labor	5,175	2,242	0	5,000	2,000
1410 Overtime	3,846	7,167	4,017	3,000	4,000
1530 Bonuses/Incentives	749	535	1,279	750	625
2110 FICA	10,846	10,804	6,131	12,774	11,020
2210 Retirement	13,505	16,234	9,396	20,515	18,296
23xx Insurance	26,628	22,655	17,030	41,470	37,753
2410 Workers' Compensation	642	493	290	598	412
26xx Employee Benefits	5,910	4,766	1,527	3,984	522
TOTAL PERSONAL SERVICES	208,122	200,364	118,429	259,051	227,092
OPERATING EXPENSES					
3110 Professional Services	13,653	13,107	6,426	20,000	20,000
3410 Contract Services	0	0	0	0	0
4010 Travel	490	432	133	2,060	1,900
41xx Communication	29,472	26,795	18,389	26,000	32,000
4210 Postage	18,252	19,371	12,727	20,800	24,000
4410 Rentals	613	68	980	635	1,100
4510 Insurance	113	129	87	149	562
46xx Repairs & Maintenance- Equipment	10,972	9,525	6,910	9,575	10,940
4710 Printing & Binding	319	0	553	1,040	1,000
49xx Other Current Charges	33,079	135,131	62,578	67,000	30,000
5110 Office Supplies	1,986	1,868	1,258	2,080	0
5180 Minor Furniture/Equipment	697	161	335	1,040	1,040
52xx Operating Supplies	3,259	4,945	2,773	4,472	6,680
5410 Publications & Memberships	714	274	25	718	400
5440 Education	0	0	0	624	600
5450 Training	663	499	513	2,080	2,000
TOTAL OPERATING EXPENSES	114,282	212,305	113,687	158,273	132,222
CAPITAL OUTLAY					
6210 Buildings	0	0	0	0	0
6410 Machinery & Equipment	13,856	2,500	0	7,500	0
TOTAL CAPITAL OUTLAY	13,856	2,500	0	7,500	0
OTHER USES					
9941 Utilities Allocation	(319,409)	(311,859)	(245,536)	(423,254)	(355,681)
TOTAL OTHER USES	(319,409)	(311,859)	(245,536)	(423,254)	(355,681)
TOTAL APPROPRIATIONS	16,851	103,310	(13,420)	1,570	3,633

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	259,051	227,092	(31,959)	-12.34%
Operating Expenses	158,273	132,222	(26,051)	-16.46%
Capital Outlay	7,500	0	(7,500)	-100.00%
Other Uses	(423,254)	(355,681)	67,573	-15.97%
TOTALS	1,570	3,633	2,063	131.40%

Significant Budget Changes:

The decrease in Personal is directly attributable to the removal of a Clerical Assistant position. Operating expenses decreased due to the reduction in credit card fees paid by the city. There will be no capital purchases in the upcoming fiscal year. The change in Other Uses is directly affected by the decrease in expenditures and their related impact on the utilities allocation.

**Finance
Department**

**Collections
Division**

**Appropriations
Summary**

Finance Department

Customer Service Division

Values & Goals

Values & Goals

Value: A caring organization, excellence in all we do, and employee empowerment

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
- ◆ Encourage employees to get involved in planning, projects, and participation in drawing up procedures and making changes through-out the organization
- ◆ Provide training opportunities to employees for personal improvement and career opportunities

Value: Open, accessible government

Goals:

- ◆ Continue to provide extended office hours and personal customer service

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 cross-train all employees so that they can work in different positions at a moments notice improving the efficiency of the department
- ◆ Continue to search, review, and implement ideas to conserve resources, reduce spending and maintain our level of service excellence

Major Accomplishments:

- Provide the electrical safety program for over 800 kindergarten children within our service district for the 19th consecutive year
- Installed additional scanners throughout the customer service center giving everyone access to scan documents to customer accounts
- Increased attendance at the software user group conference enhancing knowledge of the information and billing systems to more than one employee
- Provided specialized training for department employees on personal accountability, telephone etiquette, appearance, and written communications
- Receive Sterling Award for the manual conversion of 3,500 customers resulting in significant savings to the City of Leesburg.

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Telephone calls	84,723	90,000	95,000
Work orders	123,769	141,000	155,000
Walk-in customers served	20,000	18,000	16,200
New utility service			
Electric	792	783	780
Area lights	39	12	50
Meter treater	90	42	70
Gas	665	615	650
Water	624	700	750
Irrigation	29	39	45
Reuse water	199	152	150
Customer Connections via Internet	105	160	175
Solid Waste	362	400	450
Energy audits	105	100	150

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Accounting Specialist	3.00	0.00	3.00	92,793
Accounting Specialist II	1.00	0.00	1.00	33,947
Clerical Assistant	2.00	0.00	2.00	46,852
Customer Accounts Manager	1.00	0.00	1.00	68,016
Customer Accounts Supervisor	1.00	0.00	1.00	40,063
Customer Service Specialist	9.00	0.00	9.00	254,873
Deputy Finance Director	0.40	0.00	0.40	34,570
Finance Director	0.30	0.00	0.30	30,177
Key Accounts Coordinator	1.00	0.00	1.00	41,839
Summer Help				16,640
Total	18.70	0.00	18.70	659,770

**Finance
Department**

**Customer
Service
Division**

**Personnel
Schedule**

**Finance
Department**

**Customer
Service
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-1334-513

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	524,391	573,878	309,935	632,079	659,770
1310 Temporary Labor	0	0	5,596	0	2,000
1410 Overtime	6,822	19,267	8,773	6,000	6,000
15xx Bonuses/Incentives	1,712	1,848	4,187	2,250	2,000
2110 FICA	38,554	43,402	23,562	45,546	47,501
2210 Retirement	47,193	61,437	34,597	72,201	73,602
23xx Insurance	87,970	90,411	46,305	112,088	103,551
2410 Workers' Compensation	2,367	2,060	1,120	2,212	1,783
26xx Other Payroll Benefits	4,163	5,141	6,937	5,179	13,896
TOTAL PERSONAL SERVICES	713,172	797,444	441,012	877,555	910,103
OPERATING EXPENSES					
3110 Professional Services	0	2,900	380	0	0
4010 Travel	5,750	3,316	2,203	8,051	3,700
41xx Communication	5,760	1,185	715	1,872	1,800
4210 Postage	88,106	96,285	61,294	97,760	111,000
4310 Utilities	2,041	8,266	4,786	8,544	0
4410 Rentals	5,600	9,800	6,038	0	0
4415 Internal Fleet Lease	1,802	2,105	887	1,521	1,566
4510 Insurance	3,390	3,461	2,152	3,689	4,112
461x Repairs & Maintenance- Vehicles	11,743	1,493	880	1,840	1,320
46xx Repairs & Maintenance- Equipment	2,155	15,790	9,581	14,260	14,810
4710 Printing & Binding	1,274	1,224	930	2,600	2,600
4810 Promotional Activities	3,574	1,343	1,089	5,200	2,000
49xx Other Current Charges	6,692	75	213	0	0
5110 Office Supplies	2,789	2,500	1,654	3,952	0
5180 Minor Furniture/Equipment	5,748	6,910	1,515	1,500	3,000
521x Operating Supplies	26,298	26,693	18,896	26,520	29,900
5230 Fuel Purchase	1,034	1,500	873	1,400	1,500
5410 Publications & Memberships	467	0	219	520	200
5450 Training	4,090	1,639	1,035	4,160	3,800
TOTAL OPERATING EXPENSES	178,313	186,485	115,340	183,389	181,308
CAPITAL OUTLAY					
6410 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0
OTHER USES					
9941 Utilities Allocation	(890,262)	(983,929)	(613,194)	(1,057,022)	(1,080,377)
TOTAL OTHER USES	(890,262)	(983,929)	(613,194)	(1,057,022)	(1,080,377)
TOTAL APPROPRIATIONS	1,223	0	(56,842)	3,922	11,034

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	877,555	910,103	32,548	3.71%
Operating Expenses	183,389	181,308	(2,081)	-1.13%
Other Uses	(1,057,022)	(1,080,377)	(23,355)	2.21%
TOTALS	3,922	11,034	7,112	181.34%

**Finance
Department**

**Customer
Service
Division**

**Appropriations
Summary**

Finance Department

Meter Reader Division

Values & Goals

Values & Goals

Value: Excellence in all we do and a caring organization

Goals:

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

Value: Organizational self sufficiency

Goals:

- ◆ Provide opportunities for training in service work and customer service work to expand expertise

Major Accomplishments:

- Acquired, added to the system and read an additional 3,500 water and irrigation water meters
- Began training and familiarizing the new customer service specialist with our service area, reading meters, and meter locations
- Verified meter determinants on all commercial electric meters to insure correct billing
- Attended specialized training for meter reading and customer services
- Manually read all radio read meters to insure accuracy in billing

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Meters read			
Electric	270,003	270,900	271,800
Gas	128,913	129,600	130,250
Water	163,195	164,000	164,750
Irrigation	7,353	7,390	7,440
Reuse water	<u>5,911</u>	<u>6,100</u>	<u>6,500</u>
Total # of Meters Read	575,375	577,990	580,740
Square miles of service area			
Electric	50	50	50
Gas	83	88	88
Water	29	29	29
AMR installed (% of total)	21%	25%	25%
Meter Readers	5	6	6
Meters Read per Month per Reader	9,600	8,000	8,100

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Meter Reader Supervisor	1.00	0.00	1.00	44,346
Meter Reader	7.00	0.00	7.00	161,450
Utility Service Technician Standby	2.00	0.00	2.00	61,234 3,660
Total	10.00	0.00	10.00	270,690

Finance Department

Meter Reader Division

Personnel Schedule

**Finance
Department**

**Meter Reader
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-1338-513

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	194,244	209,619	139,416	245,698	270,690
1410 Overtime	15,051	32,914	14,462	15,000	15,000
15xx Bonuses/Incentives	862	625	1,170	1,125	1,125
2110 FICA	15,182	17,806	11,223	17,713	19,525
2210 Retirement	18,189	24,298	16,281	29,004	32,043
23xx Insurance	41,704	37,298	27,776	61,945	64,756
2410 Workers' Compensation	6,154	4,433	2,769	3,892	2,884
26xx Other Payroll Benefits	116	24	272	0	300
TOTAL PERSONAL SERVICES	291,502	327,017	213,369	374,377	406,323
OPERATING EXPENSES					
4010 Travel	871	15	0	2,080	1,500
41xx Communication	5,153	2,992	1,686	5,200	5,000
4210 Postage	235	323	327	312	500
4415 Internal Fleet Lease	11,175	13,290	7,240	12,412	14,721
4510 Insurance	3,635	4,552	3,080	5,280	5,228
46xx Repairs & Maintenance- Vehicles	7,560	8,285	7,961	9,240	13,200
463x Repairs & Maintenance- Equipment	6,267	1,600	1,471	1,288	1,180
4710 Printing & Binding	0	483	0	0	0
4920 Other Current Charges	0	0	324	0	0
4945 Injury/Damage to others	2,500	0	0	0	0
5110 Office Supplies	71	473	309	416	0
5180 Minor Furniture/Equipment	0	41	177	1,100	1,000
5210 Operating Supplies	3,997	5,147	2,671	3,640	4,000
5215 Uniforms	1,487	1,318	2,020	2,080	2,500
5230 Fuel Purchases	10,196	10,147	6,254	10,400	12,000
5450 Training	495	240	233	1,040	1,100
TOTAL OPERATING EXPENSES	53,642	48,906	33,753	54,488	61,929
CAPITAL OUTLAY					
6410 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0
OTHER USES					
9941 Utilities Allocation	(345,143)	(375,923)	(250,171)	(428,865)	(468,252)
TOTAL OTHER USES	(345,143)	(375,923)	(250,171)	(428,865)	(468,252)
TOTAL APPROPRIATIONS	1	0	(3,049)	0	0

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	374,377	406,323	31,946	8.53%
Operating Expenses	54,488	61,929	7,441	13.66%
Capital Outlay	0	0	0	0.00%
Other Uses	(428,865)	(468,252)	(39,387)	9.18%
TOTALS	0	0	0	0.00%

Significant Budget Changes:

The increase in Personal Services is directly attributable to the addition of a Meter Reader position. Operating expenses changed due to an increase in fleet vehicles. Additional expenses directly affected the utilities cost allocation in the Other Uses category.

**Finance
Department**

**Meter Reader
Division**

**Appropriations
Summary**

Finance Department

Procurement Division

Values & Goals

Values & Goals

Value: Excellence in all we do

Goals:

- ◆ Answering all requests and inquiries within twenty-four hours
- ◆ Prepare professional and complete documents minimizing 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 insure they are still operating as efficiently as they can

Value: Open and accessible government

Goals:

- ◆ Continue to use a fair and equitable evaluation process for quotes and formal procurements
- ◆ Maintain and provide copies of documents requested by customers
- ◆ Implement a potential vendor database for purchasing opportunity notifications

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: A spirit of professionalism

Goals:

- ◆ Continue in-house training for Purchasing staff and other City employees
- ◆ Implement a process to provide necessary information to the people that need the information
- ◆ Stay current on industry news and information through participation in professional organizations

Value: Employee empowerment

Goal:

- ◆ Implement on-line access to complete bid documents and information for access by City Departments
- ◆ Establish parameters of authority and grant authority to make decisions when appropriate
- ◆ Provide necessary training and education to allow employees to excel in their positions
- ◆ Hold regular staff meetings to disseminate information to employees so they can make informed decisions

Major Accomplishments:

- Obtained the lowest cost of goods and services that meet specifications through an open, fair and competitive bid process, with no formal bid protests
- Completed City wide department training on the procurement process
- Completed the City purchasing manual for use by City staff

Performance Measures

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Sealed bids	25	19	28
Annual contracts	10	5	15
Purchase requisitions processed	1,250	1,400	650
Purchase orders processed	1,300	1,118	1,098
Request for proposals	7	12	8
Request for qualifications	2	1	4
Written request for quotations	1,970	1,317	600
Auction proceeds	\$39,000	\$41,250	\$46,000

Finance Department

Procurement Division

Performance Measures & Personnel Schedule

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Administrative Assistant I	1.00	0.00	1.00	37,980
Buyer	1.00	0.00	1.00	39,848
Deputy Finance Director	0.30	0.00	0.30	25,928
Finance Director	0.30	0.00	0.30	30,178
Purchasing Manager	1.00	0.00	1.00	74,867
Total	3.60	0.00	3.60	208,801

**Finance
Department**

**Procurement
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-1366-513

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	153,529	180,763	104,814	194,660	208,801
1410 Overtime	0	0	0	0	0
15xx Bonuses/Incentives	450	325	600	375	1,375
2110 FICA	11,702	13,530	7,659	13,673	14,405
2210 Retirement	11,734	17,642	10,628	19,710	21,591
23xx Insurance	14,889	17,854	11,022	23,104	20,516
2410 Workers' Compensation	686	634	369	681	535
262x Other Payroll Benefits	2,833	4,120	2,642	3,823	4,923
TOTAL PERSONAL SERVICES	195,823	234,868	137,734	256,026	272,146
OPERATING EXPENSES					
4010 Travel	4,022	3,336	1,153	8,280	4,207
41xx Communication	1,976	1,182	909	1,336	1,500
4210 Postage	1,419	462	269	600	800
4310 Utilities	0	0	0	1,670	0
4510 Insurance	1,181	855	586	1,005	1,922
462x Repairs & Maintenance- Buildings	0	0	0	0	500
463x Repairs & Maintenance- Equipment	1,722	2,000	1,068	2,830	3,590
4710 Printing & Binding	128	404	0	625	500
4911 Advertising	22	0	0	0	600
5110 Office Supplies	1,127	1,093	647	1,040	0
5180 Minor Furniture/Equipment	68	535	2,404	2,700	2,400
5210 Operating Supplies	1,009	698	585	1,000	1,900
5230 Fuel Purchases	0	0	0	312	0
5410 Publications & Memberships	768	760	1,507	630	600
5440 Education	637	0	0	1,500	1,100
5450 Training	1,755	690	590	3,000	3,150
TOTAL OPERATING EXPENSES	15,834	12,015	9,718	26,528	22,769
OTHER USES					
9941 Utilities Allocation	(158,288)	(185,162)	(115,088)	(201,403)	(205,211)
TOTAL OTHER USES	(158,288)	(185,162)	(115,088)	(201,403)	(205,211)
TOTAL APPROPRIATIONS	53,369	61,721	32,364	81,151	89,704

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	256,026	272,146	16,120	6.30%
Operating Expenses	26,528	22,769	(3,759)	-14.17%
Other Uses	(201,403)	(205,211)	(3,808)	1.89%
TOTALS	81,151	89,704	8,553	10.54%

Significant Budget Changes:

Due to budget restrictions, all out-of-state travel was suspended, resulting in a decrease in Operating Expenses.

**Finance
Department**

**Procurement
Division**

**Appropriations
Summary**

Finance Department

Warehouse Division

Values & Goals

Values & Goals

Value: Excellence in all we do

Goals:

- ◆ Provide cost effective materials management for efficient storage and handling of materials and supplies to be redistributed to the City
- ◆ 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

Value: Open and accessible government

Goals:

- ◆ Staff will be accessible to internal and external customers
- ◆ Maintain 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:

- ◆ 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
- ◆ 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: A spirit of professionalism

Goals:

- ◆ On-going in-house training for warehouse staff
- ◆ Empower staff to confidently make decisions based on established policies and procedures
- ◆ 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

Major Accomplishments:

- Continually reorganized inventory items based on demand for more efficient order processing
- Implemented a yard control procedure for staff and contractors to insure inventory accuracy and decrease the occurrence of lost items, primarily for high dollar items
- Increased department involvement and communication have improved relationships with departments using the warehouse services
- Reorganized second warehouse building for efficient storage and handling of water department stock

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Inventory receipts	4,027	1,851	1,600
Inventory dollar value received	\$4,125,000	\$3,570,723	\$1,584,256
Individual issues/returns	18,789	16,838	14,500
Average individual issues per requisition	3.3	3.2	2.9
Inventory dollar value issued	\$2,255,316	\$1,903,700	\$2,067,870
Revenue – sales of scrap	\$52,423	\$57,000	\$58,000

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Warehouse Supervisor	1.00	0.00	1.00	31,189
Warehouse Specialist	2.00	0.00	2.00	48,765
Total	3.00	0.00	3.00	79,954

**Finance
Department**

**Warehouse
Division**

**Personnel
Schedule**

**Finance
Department**

**Warehouse
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-1369-513

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	84,846	90,274	39,888	81,192	79,954
1410 Overtime	399	445	253	0	0
1530 Bonuses/Incentives	375	375	375	375	375
2110 FICA	6,515	7,039	3,105	6,198	6,339
2210 Retirement	8,139	10,201	4,787	9,743	9,595
23xx Insurance	12,614	11,057	5,839	15,905	12,527
2410 Workers' Compensation	4,500	4,666	1,892	3,800	2,846
26xx Other Employee Benefits	978	3,417	1,817	3,374	3,374
TOTAL PERSONAL SERVICES	118,366	127,474	57,956	120,587	115,010
OPERATING EXPENSES					
41xx Communication	1,140	401	115	1,040	500
4415 Internal Fleet Lease	2,266	2,266	1,322	2,266	2,334
4510 Insurance	157	146	117	201	397
461x Repairs & Maintenance- Vehicles	855	1,117	440	2,324	2,160
4620 Repairs & Maintenance- Building	360	5,745	387	388	1,360
46xx Repairs & Maintenance- Equipment	1,350	1,578	630	1,350	1,380
4710 Printing & Binding	0	0	0	216	130
4920 Other Current Charges	6,739	0	0	0	0
5110 Office Supplies	437	528	144	832	0
5180 Minor Furniture/Equipment	148	6,409	2,640	7,022	6,000
5210 Operating Supplies	1,784	3,210	3,696	5,710	6,339
5215 Uniforms	358	723	201	1,560	1,380
5230 Fuel Purchases	0	0	0	250	0
5410 Publications & Memberships	95	0	240	0	0
5440 Education	1,153	(1,707)	0	1,500	1,500
5450 Training	25	0	0	1,900	700
TOTAL OPERATING EXPENSES	16,867	20,416	9,932	26,559	24,180
CAPITAL OUTLAY					
6410 Machinery & Equipment	0	0	0	58,000	0
TOTAL CAPITAL OUTLAY	0	0	0	58,000	0
OTHER USES					
9941 Utilities Allocation	(128,471)	(140,496)	(111,402)	(197,219)	(128,869)
TOTAL OTHER USES	(128,471)	(140,496)	(111,402)	(197,219)	(128,869)
TOTAL APPROPRIATIONS	6,762	7,394	(43,514)	7,927	10,321

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	120,587	115,010	(5,577)	-4.62%
Operating Expenses	26,559	24,180	(2,379)	-8.96%
Capital Outlay	58,000	0	(58,000)	-100.00%
Other Uses	(197,219)	(128,869)	68,350	-34.66%
TOTALS	7,927	10,321	2,394	30.20%

Significant Budget Changes:

There will not be any capital purchases in the upcoming fiscal year. The change in Other Uses is directly affected by the decrease in expenditures and their related impact on the utilities allocation.

**Finance
Department**

**Warehouse
Division**

**Appropriations
Summary**



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Human Resources Department

Organization

Total Department Budget

\$ 383,463

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:

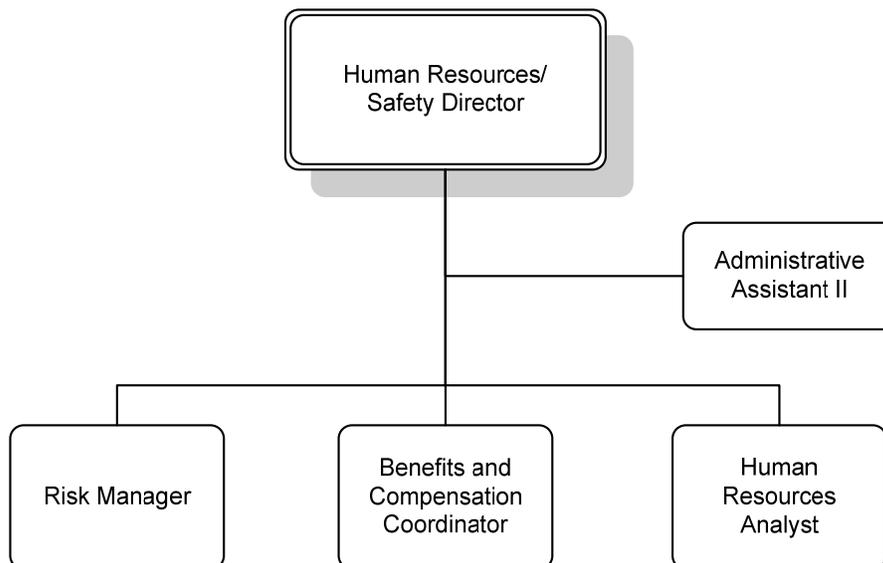
Management

- 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: A Caring Organization

Goals:

- ◆ Address funding of health Insurance Program
 - Identify changes needed to minimize impact of escalating claims
 - Identify ways to minimize the impact of increases to employees

Value: Organizational self sufficiency

Goals:

- ◆ Design management training courses to identify the following:
 - Basic safety responsibilities of supervisors and managers
 - Identify roles and responsibilities of supervisors, managers and department heads in Worker's Compensation claims, performance review processes, interviewing, etc.
 - Review/reiterate basic personnel policies and procedures, computer purchase program/agreements, educational funding, internet policy, etc.

Value: Excellence in all we do

Goals:

- ◆ Rewrite/revise all safety and health policies and procedures
 - Revision of approximately 25 polices
 - Develop several new polices, to include Driver Eligibility Policy & Emergency Response

Value: Employee empowerment

Goals:

- ◆ Develop city-wide customer service training program
- ◆ Identify approach to training strategy from top-down approach

Major Accomplishments:

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

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Days to process applications	3	3	2
Days positions advertised	15	10	11
Days from department receipt to start date	21	21	15
Percentage positions vacant	5	5	5

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Administrative Asst. II	1.00	0.00	1.00	30,177
Benefits & Compensation Coordinator	1.00	0.00	1.00	47,923
Human Resources Analyst	2.00	0.00	2.00	82,076
Human Resources/Safety Director	1.00	0.00	1.00	93,018
Risk Manager	1.00	0.00	1.00	57,574
Total	6.00	0.00	6.00	310,768

Human Resources Department

Human Resources/Safety Division

Personnel Schedule

Human Resources Department

Human Resources/Safety Division

Appropriations Detail

Appropriations Detail

Account # 001-1437-513

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	298,681	305,812	167,176	323,680	310,768
1310 Temporary Labor	0	0	0	3,000	3,000
1410 Overtime	4,513	6,394	242	5,200	2,000
15xx Bonuses/Incentives	750	750	3,250	875	3,750
2110 FICA	22,470	23,085	12,571	21,899	21,555
2210 Retirement	27,706	35,731	19,865	37,866	37,892
23xx Insurance	32,779	29,161	15,506	34,357	28,876
2410 Workers' Compensation	1,349	1,088	597	1,104	853
26xx Other Payroll Benefits	1,180	3,852	2,128	3,794	3,796
TOTAL PERSONAL SERVICES	389,428	405,873	221,335	431,775	412,490
OPERATING EXPENSES					
31xx Professional Services	61,287	71,215	36,275	46,800	25,000
3410 Contract Services	6,753	47,450	31,450	25,000	5,000
4010 Travel	450	1,806	4,244	5,000	8,000
41xx Communication	4,409	1,930	1,523	2,600	2,000
4210 Postage	2,332	2,429	1,483	1,872	2,500
4415 Fleet Lease	0	0	1,142	1,957	1,697
4510 Insurance	1,463	1,528	978	1,677	2,065
461x Repairs & Maintenance- Vehicles	1,080	1,050	880	1,320	1,320
46xx Repairs & Maintenance- Equipment	3,695	8,000	3,920	9,320	8,820
4710 Printing & Binding	1,696	1,926	1,517	4,160	4,320
4810 Promotional Activities	3,274	3,300	0	4,160	5,000
49xx Advertising	13,805	28,128	11,046	25,208	15,200
4920 Other Current Charges	587	53,681	74,462	76,400	23,000
4945 Injury/Damage to Others	148	0	0	0	0
5110 Office Supplies	3,693	4,911	3,932	5,000	0
5180 Minor Furniture/Equipment	2,889	144	17	2,500	1,500
5210 Operating Supplies	1,462	3,372	1,370	2,080	6,500
5230 Fuel Purchases	1,590	1,544	333	2,080	2,750
5410 Publications & Memberships	3,834	3,043	1,993	3,432	3,500
5440 Education	757	1,044	500	1,560	2,000
545x Training	11,029	19,956	5,024	6,560	3,500
TOTAL OPERATING EXPENSES	126,233	256,457	182,089	228,686	123,672
CAPITAL OUTLAY					
6410 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0
OTHER USES					
9941 Utilities Allocation	(169,362)	(219,558)	(106,235)	(165,132)	(152,699)
TOTAL OTHER USES	(169,362)	(219,558)	(106,235)	(165,132)	(152,699)
TOTAL APPROPRIATIONS	346,299	442,772	297,189	495,329	383,463

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	431,775	412,490	(19,285)	-4.47%
Operating Expenses	228,686	123,672	(105,014)	-45.92%
Capital Outlay	0	0	0	0.00%
Other Uses	(165,132)	(152,699)	12,433	-7.53%
TOTALS	495,329	383,463	(111,866)	-22.58%

Significant Budget Changes:

The decrease in Operating Expenses is primarily attributable to the completion of the skill-based pay study and the elimination of the Employee Appreciation Day.

**Human
Resources
Department**

**Human
Resources/
Safety
Division**

**Appropriations
Summary**



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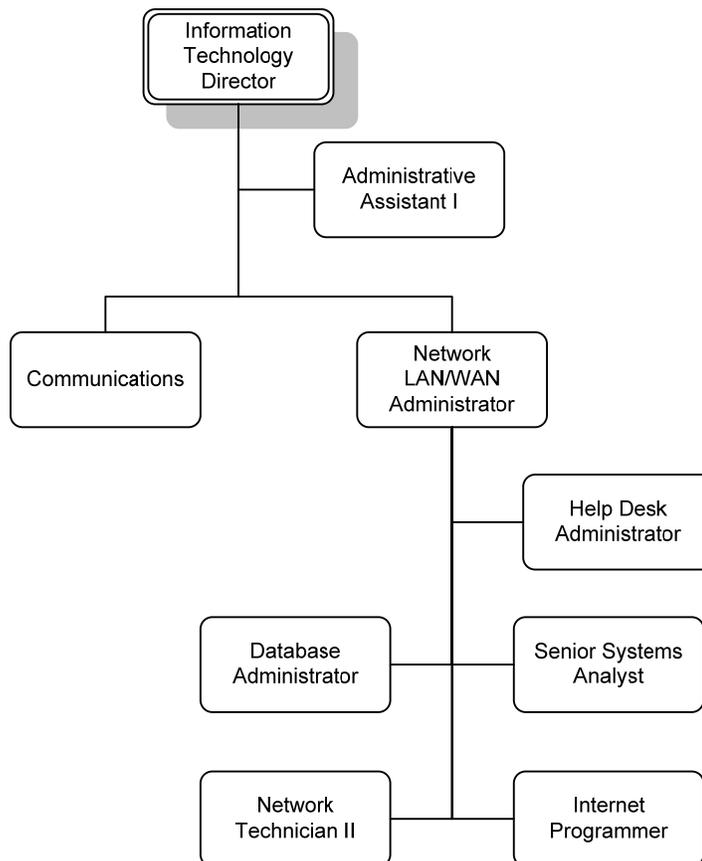
Stan Carter, Information Technology Director

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, citywide computer and communications access, hardware installation, setup, maintenance, and coordination of all computer software and telephone related expenditures.

Responsibilities:

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

Organizational Chart



Total Department Budget

\$ 181,719

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

Value: Fiscal responsibility

Goals:

- ◆ Implement MS Office 2007 software upgrade by March 31, 2008
- ◆ Implement Phase II of new Public Safety systems by September 30, 2008

Value: Open, accessible government

Goals:

- ◆ Improve City services provided via the internet, delivering new online City Hall features by expanding and improving current city website throughout the year
- ◆ Provide citizens the ability to report utility outages via the internet by September 30, 2008
- ◆ Provide citizens utility outage information by geographic location via the Geographic Information System on the internet website by September 30, 2008

Major Accomplishments:

- Installed data and telco wiring at new Environmental Services Building, Canal Street Wastewater Treatment Plant, new Library, new Technology Incubator, and new Community Development buildings
- Implemented image records archiving in Purchasing, City Clerk's Office
- Implemented GIS to the public via City web site
- Implemented Electronic Agenda, providing public Internet access to agendas
- Implemented new Parks and Recreation activities registration, facilities reservations, and league registration, including public Internet access and registration
- Upgraded cabling, electrical service, and AC at MOC data center
- Implemented new SANS data storage system
- Implemented new data network backup solution

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</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	275	290	400
System users supported	420	510	520
PC workstations supported	445	578	615
Printers supported	245	250	285
In-house training sessions	60	75	75
Equipment installations/relocations	200	210	160

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Administrative Assistant II	1.00	0.00	1.00	32,374
Broadcast Technician	1.00	0.00	1.00	29,306
Database Administrator	1.00	0.00	1.00	59,587
Help Desk Administrator	1.00	0.00	1.00	56,014
Information Technology Director	1.00	0.00	1.00	89,461
IT Programmer	1.00	0.00	1.00	46,666
Network LAN/WAN Administrator	1.00	0.00	1.00	76,482
Network Technician II	4.00	0.00	4.00	174,443
Senior Systems Analyst	2.00	0.00	2.00	141,861
Standby				3,610
Total	13.00	0.00	13.00	709,804

Information Technology Department

Information Systems Division

Personnel & Capital Outlay Schedules

Capital Outlay Schedule

Description	Amount
Information Technology Equipment	
Servers	120,000
Data Storage	62,000
Miscellaneous electrical wiring	45,000
Lakefront TV video	19,000
PBX's	7,500
Subtotal	253,500
Computer Maintenance Program	
Plotters	18,000
Printers	6,000
Scanners	5,000
Subtotal	29,000
Total	282,500

Information Technology Department

Information Systems Division

Appropriations Detail

Appropriations Detail

Account #001-1633-513

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	562,011	651,961	364,400	673,094	709,804
1310 Temporary Labor	3,418	0	0	25,000	0
1410 Overtime	27,788	38,231	23,775	30,000	40,000
15xx Bonuses/Incentives	1,125	1,250	1,251	1,500	4,625
2110 FICA	44,760	52,025	28,964	46,256	49,505
2210 Retirement	53,312	77,556	43,284	80,291	85,103
23xx Insurance	48,992	58,423	32,227	68,307	66,652
2410 Workers' Compensation	2,594	2,375	1,335	2,341	1,915
26xx Other Payroll Benefits	2,761	2,174	1,085	2,267	4,708
TOTAL PERSONAL SERVICES	746,761	883,995	496,321	929,056	962,312
OPERATING EXPENSES					
3110 Professional Services	96,670	31,736	37,229	26,000	48,000
4010 Travel	24,063	23,622	13,926	20,500	14,166
41xx Communication	26,481	12,743	16,750	10,000	22,000
4210 Postage	415	340	156	800	500
4310 Utilities	0	31,600	14,700	77,400	82,200
4410 Rentals	64,932	68,606	40,872	68,000	73,300
4415 Internal Fleet Lease	1,854	2,156	1,082	1,800	1,910
4510 Insurance	7,893	10,785	6,414	10,995	14,385
461x Repairs & Maintenance- Vehicles	1,929	2,638	6,176	1,320	1,320
4620 Repairs & Maintenance- Building	2,433	6,707	979	5,000	5,000
46xx Repairs & Maintenance- Equipment	382,236	447,642	382,387	463,385	521,145
4710 Printing & Binding	528	0	152	0	200
49xx Advertising-Other Ads	2,173	0	0	0	0
4920 Other Current Charges	0	0	0	0	0
51xx Office Supplies	0	317	401	3,000	0
5180 Minor Furniture/Equipment	31	4,236	640	1,500	1,000
52xx Operating Supplies	321,055	307,157	107,804	564,300	300,500
5230 Fuel Purchases	414	888	1,715	900	3,000
5410 Publications & Memberships	917	1,306	527	1,300	1,200
5440 Education	(851)	3,350	5,500	3,000	9,000
5450 Training	53,285	89,469	56,157	81,500	46,415
TOTAL OPERATING EXPENSES	986,458	1,045,298	693,567	1,340,700	1,145,241
CAPITAL OUTLAY					
6310 Improvements other than Bldgs	42,065	68,659	0	30,000	5,000
6410 Machinery & Equipment	276,968	294,796	130,225	247,500	248,500
6411 Computer Purchases	188,993	62,634	84,367	265,000	29,000
TOTAL CAPITAL OUTLAY	508,026	426,089	214,592	542,500	282,500
OTHER USES					
9916 Computer Maintenance Charges	(223,400)	(262,100)	(155,835)	(268,645)	(266,460)
9941 Utilities Allocation	(2,017,119)	(1,988,935)	(1,476,434)	(2,531,030)	(1,941,874)
TOTAL OTHER USES	(2,240,519)	(2,251,035)	(1,632,269)	(2,799,675)	(2,208,334)
TOTAL APPROPRIATIONS	726	104,347	(227,789)	12,581	181,719

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	929,056	962,312	33,256	3.58%
Operating Expenses	1,340,700	1,145,241	(195,459)	-14.58%
Capital Outlay	542,500	282,500	(260,000)	-47.93%
Other Uses	(2,799,675)	(2,208,334)	591,341	-21.12%
TOTALS	12,581	181,719	169,138	1344.39%

Significant Budget Changes:

The reduction in Operating Expenses is primarily related to operating supplies. The decrease in Capital Outlay is directly attributable to computer purchases. The change in Other Uses is directly affected by the decrease in expenditures and their related impact of the utilities allocation.

**Information
Technology
Department**

**Information
Systems
Division**

**Appropriations
Summary**



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Total Department Budget
\$ 86,059

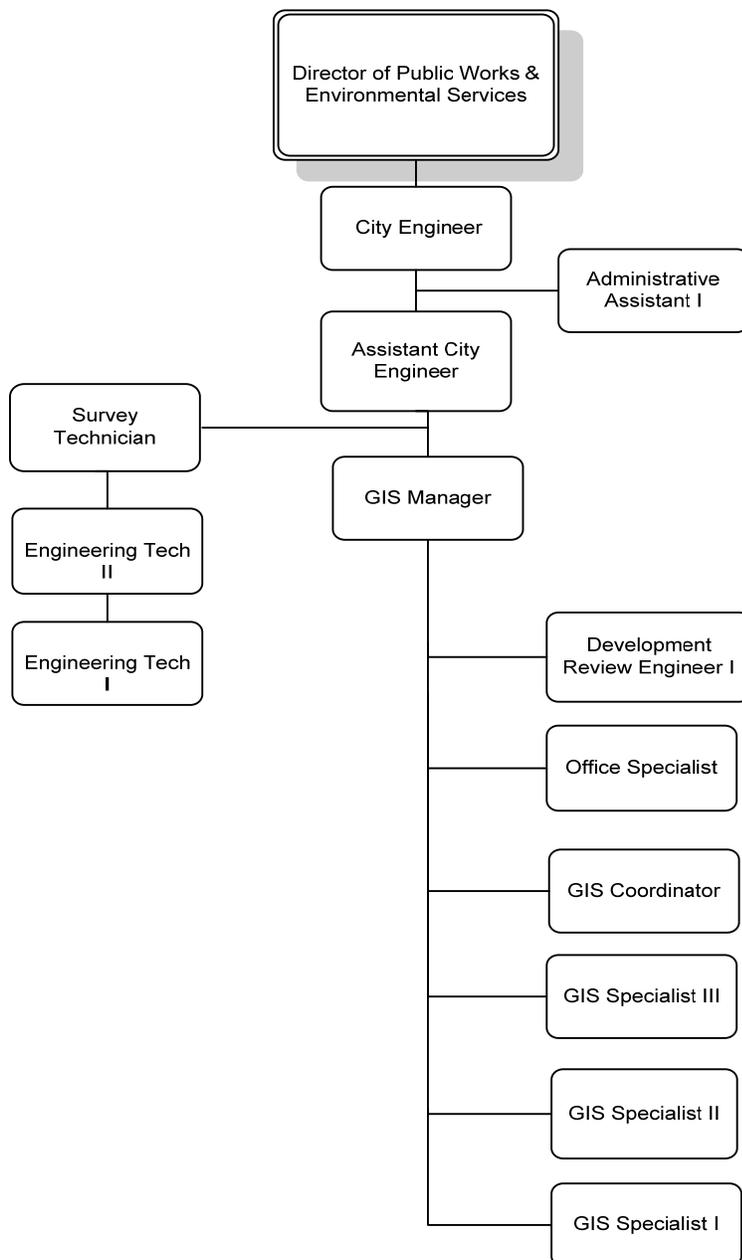
Ray Sharp, Environmental Services/Public Works Director

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:

- ◆ Post all electronic information, plans and proposals within 5 days of receipt in the appropriate data libraries so that graphic representations can be produced
- ◆ Create and maintain high quality information that is available through the intranet to assist City staff in planning and coordinating their efforts with the utilities and services
- ◆ Provide quality engineering support for all City departments
- ◆ Insure City services are provided, maintained, and improved without interruption
- ◆ Proactive engineering planning and control to insure projects are completed according to plan, with excellence, on time, and within budget

Value: Open and accessible government

Goals:

- ◆ Create 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

Value: Professionalism

Goals:

- ◆ Develop an engineering administrative system to track City projects
- ◆ Develop a website for project monitoring and reporting

Value: Organizational Development and Self Sufficiency

Goals:

- ◆ Develop a city-wide project delivery plan
- ◆ Train city department managers on successful project management techniques

Major Accomplishments:

- Provided surveying and surveying support for Highway 441 utility relocation, acquisition of a Citywide trail system, the new Library, City Hall site improvements, airport project that includes leases, air traffic control tower, and the extension of runways and taxiways
- Supported the Fire and Gas Departments with data for ISO and Public Service Commission inspections
- Converted 85% of obsolete software files to state of the art AutoCAD format to retain 20 years of information in digital format

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Building permit reviews within 5 days	420	381	400
DRC reviews in 8-12 days	200	601	600
Planning and Zoning reviews in 7-10 days	100	64	60
Map/data requests	207	829	700
Utility Support	3,600	2,003	1,800
Special Projects	2,200	6,189	5,000

**Geographic
Information
Systems
Department**

**GIS/
Engineering
Division**

**Personnel
Schedule**

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Assistant City Engineer	1.00	0.00	1.00	55,715
Administrative Assistant I	1.00	1.00	2.00	91,506
Development Review Engineer I	1.00	0.00	1.00	47,093
GIS Manager	1.00	0.00	1.00	62,390
GIS Specialist I	1.00	0.00	1.00	33,617
GIS Specialist II	2.00	0.00	2.00	82,504
GIS Specialist III	2.00	0.00	2.00	95,846
Office Specialist	1.00	-1.00	0.00	0
Registered Land Surveyor	1.00	-1.00	0.00	0
Survey Technician	2.00	0.00	2.00	73,495
Total	13.00	-1.00	12.00	542,166

**Geographic
Information
Systems
Department**

**GIS/
Engineering
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-1731-539

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	424,238	474,546	245,325	552,185	542,166
1310 Temporary Labor	11,959	22,036	380	15,000	2,000
1410 Overtime	35,963	6,472	2,129	10,000	5,000
15xx Bonuses/Incentives	2,125	1,125	1,191	1,625	3,375
2110 FICA	34,301	35,999	18,564	41,385	40,554
2210 Retirement	33,532	47,640	28,727	66,256	64,177
23xx Insurance	56,717	53,508	28,307	82,981	77,261
2410 Workers' Compensation	13,094	10,075	4,094	9,227	5,506
262x Other Payroll Benefits	7,286	6,338	254	348	492
TOTAL PERSONAL SERVICES	619,215	657,739	328,971	779,007	740,531
OPERATING EXPENSES					
31xx Professional Services	1,625	21,656	1,275	30,000	35,000
4010 Travel	9,104	8,206	1,513	7,000	2,044
41xx Communication	5,520	2,305	1,736	9,500	9,480
4210 Postage	868	336	369	800	800
4310 Utilities	0	0	0	0	4,800
4415 Internal Fleet Lease	6,695	7,601	3,905	6,695	6,306
4510 Insurance	1,115	1,597	1,049	1,798	2,469
461x Repairs & Maintenance- Vehicles	6,722	3,590	4,100	5,960	6,460
463x Repairs & Maintenance- Equipment	17,500	17,800	11,540	19,270	24,450
4710 Printing & Binding	0	108	64	250	750
4920 Other Current Charges	1,940	10	0	0	0
5110 Office Supplies	2,047	4,193	788	3,000	0
5180 Minor Furniture/Equipment	5,928	5,543	621	5,000	6,500
5210 Operating Supplies	8,968	10,518	5,748	7,000	12,000
5215 Uniforms	639	692	364	1,500	1,800
5230 Fuel Purchases	524	389	512	1,000	1,000
5410 Publications & Memberships	722	889	79	700	958
5440 Education	0	0	150	1,000	2,000
5450 Training	2,024	2,714	903	5,000	3,240
TOTAL OPERATING EXPENSES	71,941	88,147	34,716	105,473	120,057
CAPITAL OUTLAY					
6410 Machinery & Equipment	38,728	74,690	75	40,000	0
TOTAL CAPITAL OUTLAY	38,728	74,690	75	40,000	0
OTHER USES					
9941 Utilities Allocation	(656,899)	(738,517)	(485,352)	(832,032)	(774,529)
TOTAL OTHER USES	(656,899)	(738,517)	(485,352)	(832,032)	(774,529)
TOTAL APPROPRIATIONS	72,985	82,059	(121,590)	92,448	86,059

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	779,007	740,531	(38,476)	-4.94%
Operating Expenses	105,473	120,057	14,584	13.83%
Capital Outlay	40,000	0	(40,000)	-100.00%
Other Uses	(832,032)	(774,529)	57,503	-6.91%
TOTALS	92,448	86,059	(6,389)	-6.91%

Significant Budget Changes:

The increase in Operating Expenses is directly attributable to specialized training and travel as well as fiber optic utility charges. There will not be any capital purchases in the upcoming fiscal year.

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:

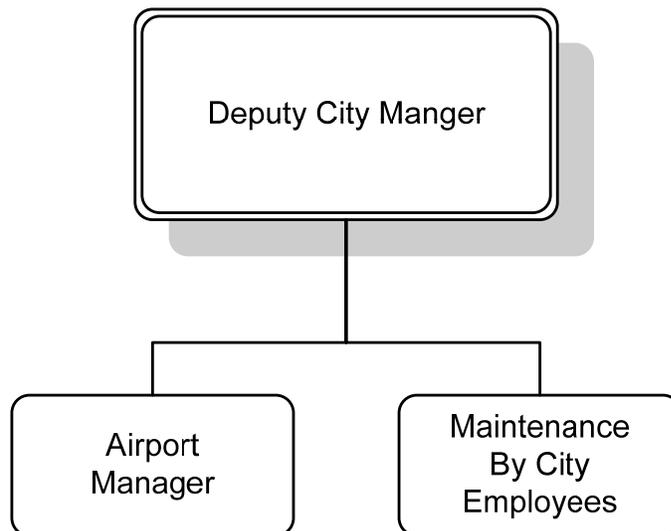
Operations

- 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

\$ 797,330

Airport Department

Operations Division

Values & Goals

Values & Goals

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
- ◆ Increase rental rates of City owned T-Hangars by 10%/T-Hangar
- ◆ Continue to encourage aviation related businesses to locate at Leesburg International Airport to promote “one stop shopping concept” and increase airport employment base
- ◆ Monitor lease payments for prompt payment
- ◆ Survey fuel flowage fees at other GA airports for market equity
- ◆ Adjust lease rates based on tenant leases

Value: Excellence in All We Do

Goals:

- ◆ Extend Runway 13/31 – Phase III (1,000’ extension on R- 31 end)
- ◆ Overlay 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
- ◆ Continue to work with tenants and air traffic control tower to improve safety and decrease safety incidents

Value: Open and Accessible Government

Goals:

- ◆ Attend Central FL Area Strategic Planning Process meetings
- ◆ Offer tours to residents of Lake County and the City of Leesburg
- ◆ Respond to complaints and resolve within 24 hours
- ◆ 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

Major Accomplishments:

- Completed Environmental Assessment to allow extension of RW 13/31
- Completed Phase I (70,000 square feet) of GA Ramp space
- Designed and constructed three Corporate Block Hangars
- Completed construction of the Air Traffic Control Tower
- Obtained grant money (\$3,044,340.00) to construct the 300 foot extension on R-13 end
- Obtained grant money (\$714,000.00) to complete the entire design of RW 13/31 extension

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Airport activity operations			
General aviation local	100,000	105,000	60,500
General aviation transit	85,000	89,250	49,500
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	8	4
Fuel sales (AvGas & Jet A)	541,725	659,700	700,000
Airport employment	346	360	370
Construction projects completed	3	4	5

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Airport Manager	1.00	0.00	1.00	51,698
Total	1.00	0.00	1.00	51,698

**Airport
Department**

**Operations
Division**

Capital Outlay Schedule

Description	Amount
Temperature/Dew point equipment	9,000
Total	9,000

**Personnel &
Capital Outlay
Schedules**

Airport Department

Operations Division

Appropriations Detail

Appropriations Detail

Account #001-1821-542

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	29,188	47,007	27,116	50,107	51,698
1310 Temporary Labor	0	405	0	1,000	0
1530 Bonuses/Incentives	125	125	125	125	125
2110 FICA	2,211	3,605	2,084	3,843	3,955
2210 Retirement	3,454	5,641	3,254	6,013	6,204
23xx Insurance	180	294	104	270	180
2410 Workers' Compensation	1,866	3,026	1,526	2,816	1,856
TOTAL PERSONAL SERVICES	37,024	60,103	34,209	64,174	64,018
OPERATING EXPENSES					
31xx Professional Services	8,469	38,997	1,890	41,920	34,370
3410 Contract Services	(34,485)	(33,403)	135,504	147,265	137,515
4010 Travel	0	0	8	1,000	1,000
41xx Communication	3,185	6,162	7,353	6,364	11,400
4210 Postage	155	307	205	450	450
4310 Utilities	34,494	61,672	38,401	63,104	87,132
4410 Rentals	1,070	1,070	0	750	750
4415 Internal Fleet Lease	2,742	4,113	3,033	5,199	5,354
4510 Insurance	13,582	15,852	15,147	14,686	32,377
461x Repairs & Maintenance- Vehicles	2,292	3,652	2,860	4,280	5,000
4620 Repairs & Maintenance- Building	14,046	17,555	10,152	40,000	47,100
4625 Repairs & Maintenance- Non- Build	83,189	101,646	88,731	177,500	127,000
46xx Repairs & Maintenance- Equipment	3,450	4,915	2,463	8,160	8,560
4710 Printing & Binding	557	794	272	500	500
4810 Promotional Activities	3,445	7,075	11,040	9,100	4,300
4911 Advertising	98	5,337	14,061	50,400	10,400
492x Other Current Charges & Skybolt	150,760	150,760	150,000	151,000	65,800
4980 Taxes	9,817	9,818	13,795	53,622	79,000
51xx Office Supplies	672	695	409	1,000	0
5180 Minor Furniture/Equipment	492	580	4,123	1,000	5,000
5210 Operating Supplies	631	4,260	2,591	6,500	10,500
5230 Fuel Purchases	2,663	6,180	3,626	4,000	8,000
5410 Publications & Memberships	3,246	4,128	3,246	4,228	4,300
5450 Training	0	0	0	1,000	500
TOTAL OPERATING EXPENSES	304,570	412,165	508,910	793,028	686,308
CAPITAL OUTLAY					
6210 Buildings	57,150	57,150	19,551	100,000	0
6310 Improvements other than Bldgs	0	19,195	18,137	60,000	0
6410 Machinery & Equipment	0	0	0	0	9,000
TOTAL CAPITAL OUTLAY	57,150	76,345	37,688	160,000	9,000
DEBT SERVICE					
7110 Principal Payments	26,783	40,512	24,582	42,584	37,147
7210 Interest- Aerostat	3,620	5,092	2,020	3,019	857
TOTAL DEBT SERVICE	30,403	45,604	26,602	45,603	38,004
TOTAL APPROPRIATIONS	429,147	594,217	607,409	1,062,805	797,330

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	64,174	64,018	(156)	-0.24%
Operating Expenses	793,028	686,308	(106,720)	-13.46%
Capital Outlay	160,000	9,000	(151,000)	-94.38%
Debt Service	45,603	38,004	(7,599)	-16.66%
TOTALS	1,062,805	797,330	(265,475)	-24.98%

Significant Budget Changes:

The decrease in Operating Expenses is primarily attributable to the completion of payments associated with the Skybolt DCA grant. Capital Outlay has been reduced in the upcoming fiscal year.

**Airport
Department**

**Operations
Division**

**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 request
- Make arrests
- Investigate accidents

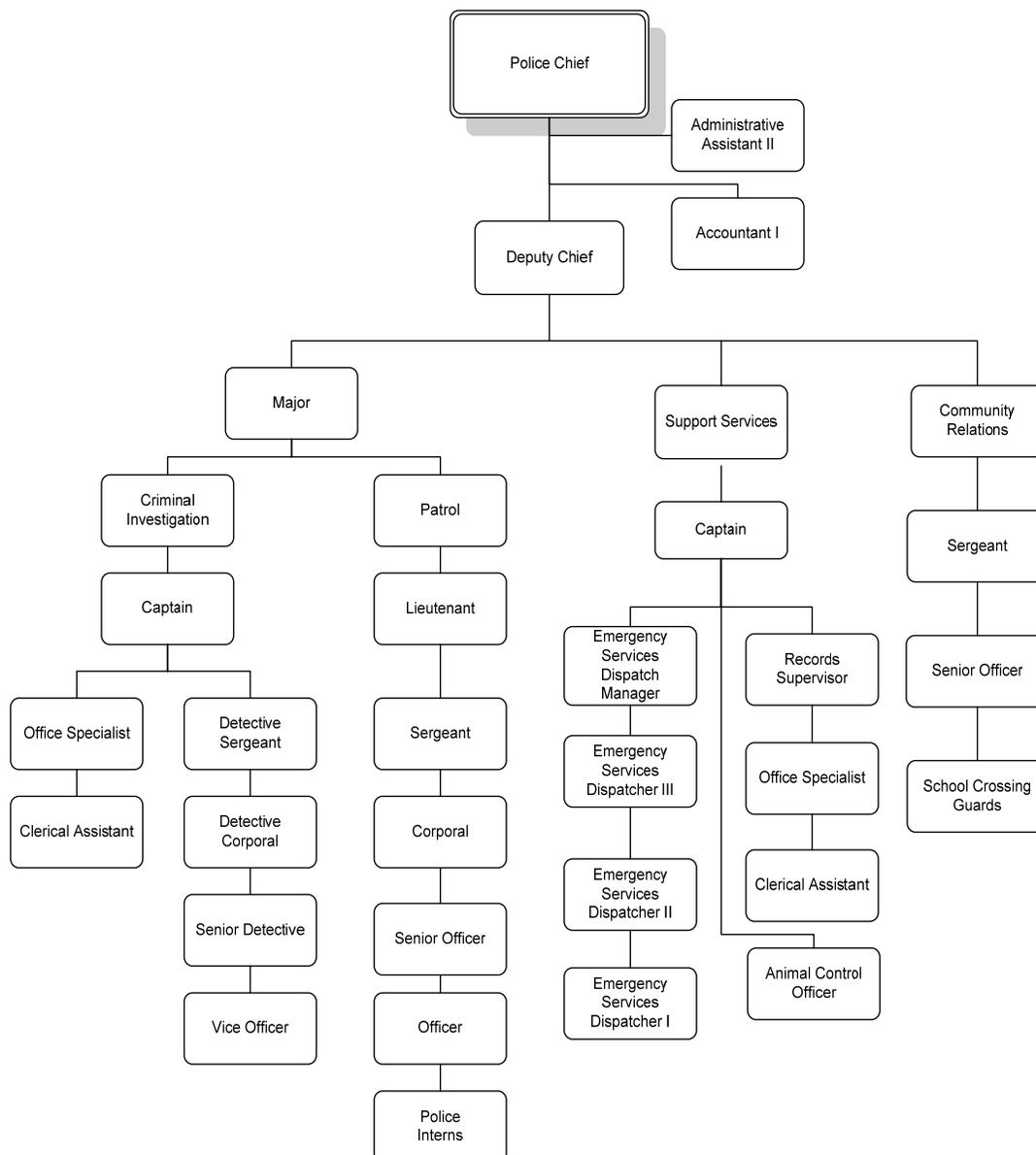
Criminal Investigation

- Investigate felony cases
- Collect information

Support Services

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

Organizational Chart



Police Department

Organization

Total Department Budget

\$ 8,222,685

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 accidents on Highway 441 during construction

Value: Open, accessible government

Goals:

- ◆ Expand "Neighborhood Watch" programs from the current six
- ◆ Increase presentations to the community from 85 last year
- ◆ Conduct the Citizens Academy twice a year (currently once)
- ◆ Host community meetings/groups

Value: A spirit of 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 local schools
- ◆ Continue partnership with local schools, Crossing Guards, D.A.R.E. Program, Career Day
- ◆ Continue to enhance recreational activities with community oriented policing sponsored activities and event: Halloween Downtown, Junior Athletic Games, Christmas Bike Giveaway, Kritters for Kids, Cops and Kids, and the future gymnasium

Value: Organizational self sufficiency

Goals:

- ◆ Continue to develop personnel through in-house training and advanced training i.e., college education, Southern Police Institute, Federal Bureau of Investigation
- ◆ Continue to stress minority hiring needs through scholarship funding, career day presentations, active recruitment, and Police Explorers programs

Major Accomplishments:

- Reduction in juvenile truancy, tobacco, and curfew violations
- Overall reduction in calls for service
- Criminal Investigation into the disappearance of Trenton Duckett

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Police response calls for service	54,659	51,519	53,000
Part I Crimes	1,563	1,604	1,650
Traffic accidents	1,298	1,427	1,399
DUI Arrests	161	185	190
Code enforcement calls for service	1,831	1,566	1,650
Code enforcement actions	1,437	1,244	1,350
Training hours	15,452	12,474	14,500
Community relations presentations	122	125	135

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Accountant I-IV	1.00	0.00	1.00	32,253
Administrative Assistant I	1.00	0.00	1.00	28,627
Clerical Assistant	4.00	0.00	4.00	90,454
Deputy Chief of Police	1.00	0.00	1.00	82,722
Emer. Service Dispatcher I	11.00	0.00	11.00	331,538
Emer. Service Dispatcher II	3.00	0.00	3.00	103,632
Emer. Service Dispatcher III	4.00	0.00	4.00	126,270
Emer. Service Dispatcher Mgr.	1.00	0.00	1.00	44,429
Interns	3.00	0.00	3.00	89,306
Office Specialist	3.00	0.00	3.00	86,322
Police Captain	2.00	0.00	2.00	146,152
Police Chief	1.00	0.00	1.00	89,452
Police Corp/Detective Corp	5.00	0.00	5.00	254,192
Police Lieutenant	3.00	0.00	3.00	182,437
Police Major	1.00	0.00	1.00	70,096
Police Officer Reserve P/T	1.00	0.00	1.00	20
Police Officer/Det	26.00	-1.00	25.00	925,852
Police Serg/Det Serg	8.00	0.00	8.00	461,637
Police Senior/Senior Det	28.00	0.00	28.00	1,295,942
Records Section Supervisor	1.00	0.00	1.00	42,661
School Crossing Guard	8.00	0.00	8.00	43,384
Standby				3,720
Total	116.00	-1.00	115.00	4,531,098

Police Department

Administration Division

Personnel & Capital Outlay Schedules

Capital Outlay Schedule

Description	Amount
Spacesaver Bi-lateral filing system (2)	5,000
UltraLite alternate light source (ALS)	2,013
Live scan	25,000
Video incident capture system (4)	12,600
Digital portable radios (9)	31,500
Vehicle lease (CID)	6,000
Total	82,113

**Police
Department**

**Administration
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-2111-521

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	3,834,715	3,989,139	2,212,253	4,302,258	4,531,098
1410 Overtime	367,156	395,809	294,571	312,000	377,000
15xx Special Pay	93,837	92,963	57,479	96,375	82,217
2110 FICA	315,482	330,337	189,715	322,454	335,041
2210 Retirement	559,973	453,734	528,311	516,397	682,303
23xx Insurance	537,923	540,713	292,001	643,585	667,810
2410 Workers' Compensation	160,572	118,549	65,066	115,232	94,868
26xx Other Payroll Benefits	6,027	7,894	6,712	10,624	8,968
TOTAL PERSONAL SERVICES	5,875,684	5,929,138	3,646,108	6,318,925	6,779,305
OPERATING EXPENSES					
3xxx Professional Services	6,107	1,813	2,078	8,320	8,000
3410 Contract Services	985	7,174	608	2,080	2,080
4010 Travel	6,895	18,121	9,764	10,400	12,200
41xx Communication	135,998	90,782	41,691	104,000	104,000
4210 Postage	9,335	5,373	3,163	9,360	7,360
4310 Utilities	83,275	110,380	72,862	126,000	131,040
4410 Rentals	4,300	4,300	2,508	4,472	4,472
4415 Internal Fleet Lease	271,556	310,739	168,012	288,020	303,175
4510 Insurance	54,002	58,792	41,955	71,922	86,809
461x Repairs & Maintenance- Vehicles	164,595	154,195	111,913	168,120	144,800
4620 Repairs & Maintenance- Building	19,730	846	3,410	3,120	3,245
4625 Repairs & Maintenance- Non-Build	874	381	577	1,560	1,560
46xx Repairs & Maintenance- Equipment	91,775	69,107	44,135	103,035	86,700
4710 Printing & Binding	879	2,283	1,936	2,500	2,800
4810 Promotional Activities	0	103	0	520	0
4911 Advertising	2,013	1,044	301	2,080	1,580
4920 Other Current Charges	4,074	4,829	916	4,160	3,660
4930 DARE (other than forfeit)	3,739	7,135	3,701	1,560	1,560
4945 Injury/Damage to Others	5,095	0	110	0	0
4964 Drug Money	13,000	12,000	6,000	12,480	12,980
4981 Forfeiture costs	17,431	14,418	7,583	15,600	15,600
5110 Office Supplies	937	1,204	1,621	1,560	0
51xx Minor Furniture/Equipment	37,358	50,543	19,760	51,254	76,414
521x Operating Supplies	45,556	51,776	35,376	52,000	48,270
5215 Uniforms	135,916	91,002	45,750	103,400	52,740
5230 Fuel Purchases	115,235	145,594	92,732	129,200	140,000
5410 Publications & Memberships	7,562	7,668	7,042	8,320	8,320
5440 Education	64,062	54,398	19,140	54,520	56,423
545x Training	25,713	29,074	28,365	29,640	5,174
TOTAL OPERATING EXPENSES	1,327,996	1,305,074	773,009	1,369,203	1,320,962
CAPITAL OUTLAY					
6310 Improvements other than Bldgs	0	0	1,950	101,500	0
6410 Machinery & Equipment	51,149	49,554	33,521	0	82,113
6418 Automation Capital Outlay	0	0	0	0	0
6480 Forfeiture Proceeds	0	17,300	0	0	0
TOTAL CAPITAL OUTLAY	51,149	66,854	35,471	101,500	82,113
TOTAL APPROPRIATIONS	7,254,830	7,301,066	4,454,588	7,789,628	8,182,380

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	6,318,925	6,779,305	460,380	7.29%
Operating Expenses	1,369,203	1,320,962	(48,241)	-3.52%
Capital Outlay	101,500	82,113	(19,387)	-19.10%
TOTALS	7,789,628	8,182,380	392,752	5.04%

Significant Budget Changes:

Personal Services reflects the addition of four Emergency Dispatchers and the Deputy Police Chief positions. Certain capital items have moved to the new Police Impact Fee and Forfeiture funds.

**Police
Department**

**Administration
Division**

**Appropriations
Summary**

Police Department

Animal Control Division

Values & Goals

Values & Goals

Value: Excellence in all we do

Goals:

- ◆ Continue proactive animal control services
- ◆ Respond to calls for animal captures in timely, professional manner
- ◆ Record animal bites reported

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Animal captures	458	500	525
Animal bites reported	19	18	17
Calls for service	1,154	1,425	1,575

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Animal Control Officer	1.00	0.00	1.00	24,486
Total	1.00	0.00	1.00	24,486

**Police
Department**

**Animal Control
Division**

**Personnel
Schedule**

**Police
Department**

**Animal Control
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-2121-562

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	23,385	14,036	12,333	22,701	24,486
1410 Overtime	774	674	176	416	0
1530 Bonuses/Incentives	43	125	64	125	125
2110 FICA	1,854	1,140	962	1,747	1,873
2210 Retirement	2,244	1,642	1,477	2,724	2,938
23xx Insurance	4,027	1,894	2,124	7,817	4,620
2410 Workers' Compensation	2,364	937	703	1,276	879
262x Other Payroll Benefits	171	62	0	0	0
TOTAL PERSONAL SERVICES	34,862	20,510	17,839	36,806	34,921
OPERATING EXPENSES					
4415 Fleet Lease	0	0	0	0	1,831
4510 Insurance	464	462	314	539	509
461x Repairs & Maintenance- Vehicles	1,170	1,130	1,756	0	1,320
5180 Minor Furniture/Equipment	0	313	316	1,412	1,412
5210 Operating Supplies	460	120	151	312	312
5230 Fuel Expenses	1,389	1,031	1,250	0	0
TOTAL OPERATING EXPENSES	3,483	3,056	3,787	2,263	5,384
TOTAL APPROPRIATIONS	38,345	23,566	21,626	39,069	40,305

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	36,806	34,921	(1,885)	-5.12%
Operating Expenses	2,263	5,384	3,121	137.91%
TOTALS	39,069	40,305	1,236	3.16%

Significant Budget Changes:

Vehicle expenses previously budgeted under administration have been moved to animal control.

**Police
Department**

**Animal Control
Division**

**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

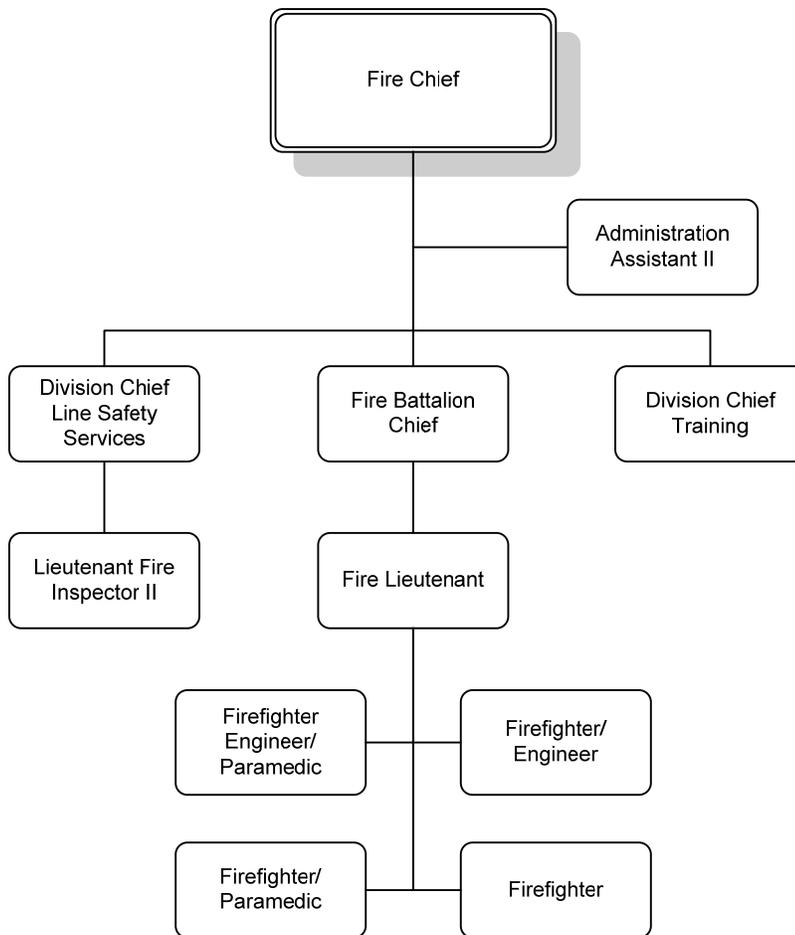
Training - Admin

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**

\$ 5,845,160

Fire Department

Fire Rescue Division

Values & Goals

Values & Goals

Value: Excellence in all we do

Goals:

- ◆ Continue to reevaluate our operations to ensure that the citizens get the best service possible in a cost effective manner
- ◆ Continue to improve our fire protection rating by improving training, prefire planning, mandatory testing and records keeping
- ◆ Establish replacement plans for critical equipment to ensure reliability and reduce repair and maintenance costs.
- ◆ Respond to emergency needs within six minutes for 90% of the calls
- ◆ Establish a wellness/fitness initiative in the Fire Department

Value: A spirit of professionalism

Goals:

- ◆ Encourage and support employees seeking to take advanced training and education
- ◆ Upgrade the in-house training and recertification program for fire and EMS

Value: A caring organization

Goals:

- ◆ Investigate and respond to all complaints within 72 hours

Value: Organizational self-sufficiency

Goals:

- ◆ Implement succession planning through the training and mentoring of future leaders
- ◆ Encourage employees to obtain professional qualifications and credentials to enhance their value to the City and the Fire Department
- ◆ Continue to use the firefighter intern program to increase departmental diversity
- ◆ Provide fire protection services to all developed areas of the City at ISO Class 4 or better

Value: Employee empowerment

Goals:

- ◆ Provide standard operating guidelines to serve as parameters, within which, employees can be empowered to act within their span of authority

Major Accomplishments:

- Implemented full staffing on Tower 1, (95ft E-One aerial platform)
- Placed two new E-One pumpers in service, one at Station 1 and the other at Station 4
- The full implementation of the new fleet has reduced repair and maintenance costs on vehicles by 50%.
- Completed renovations to Fire Station 4 in Okahumpka
- Completed the ISO evaluation of the City's fire defenses
- Increased diversity by hiring three additional firefighter interns, who have since become fully certified and work as firefighters
- Updated the 10 year Strategic Plan and Capital Improvement Plan for the department

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Calls for service	4,693	5,400	6,000
Training hours	10,925	16,000	16,000
School fire safety program contacts	6,942	7,000	8,000
Inspections/reviews/meetings	2,500	3,000	3,500
Prefire plans	165	400	600
Average response time	4:04	4:19	4:10

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Administrative Assistant II	1.00	0.00	1.00	33,850
Division Chief	2.00	0.00	2.00	142,874
Fire Battalion Chief	3.00	0.00	3.00	227,725
Fire Chief	1.00	0.00	1.00	92,682
Firefighter	19.00	0.00	19.00	721,693
Firefighter Eng/Paramedic	7.00	0.00	7.00	359,787
Firefighter/Engineer	9.00	0.00	9.00	405,856
Firefighter/Paramedic	10.00	0.00	10.00	423,604
Lieutenant	11.00	0.00	11.00	634,570
Lieutenant/Fire Inspector II	2.00	0.00	2.00	104,600
Lieutenant/Paramedic	4.00	0.00	4.00	252,443
Incentive Pay				15,190
Standby				2,110
Total	69.00	0.00	69.00	3,416,984

Fire Department

Fire Rescue Division

Personnel & Capital Outlay Schedules

Capital Outlay

Description	Amount
Pumper equipment	30,000
Breathing apparatus – replacement	47,500
ALS equipment – replacement	25,000
Total	102,500

Appropriations Detail

Account # 001-2220-522

Fire Department

Fire Rescue Division

Appropriations Detail

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>PERSONAL SERVICES</u>					
12xx Regular Salaries & Wages	2,382,924	3,003,449	1,848,605	3,230,742	3,416,984
1410 Overtime	77,842	123,853	78,870	115,500	120,500
15xx Special Pay	10,746	11,396	10,597	13,625	13,625
2110 FICA	181,359	232,188	143,189	236,838	246,553
2210 Retirement	191,292	272,100	164,506	384,142	626,101
23xx Insurance	289,952	330,856	200,884	447,395	420,447
2410 Workers' Compensation	182,997	152,511	79,444	131,899	102,487
26xx Other Payroll Benefits	10,732	12,893	9,744	13,475	22,123
TOTAL PERSONAL SERVICES	3,327,844	4,139,246	2,535,839	4,573,616	4,968,820
<u>OPERATING EXPENSES</u>					
31xx Professional Services	0	606	69	0	0
3410 Contract Services	14,296	34,871	14,175	20,600	21,832
4010 Travel	7,385	7,150	8,811	8,600	3,800
4110 Communication	18,181	12,782	7,376	12,500	12,500
4210 Postage	259	569	193	400	400
4310 Utilities	29,735	69,292	45,868	78,000	80,000
4410 Rentals	10,879	1,374	953	1,500	1,500
4415 Internal Fleet Lease	188,479	165,240	122,528	210,048	243,680
4510 Insurance	20,371	20,130	13,007	22,298	29,295
461x Repairs & Maintenance- Vehicles	52,902	61,775	55,463	67,300	70,220
4620 Repairs & Maintenance- Building	29,538	8,396	4,523	20,000	15,000
4625 Repairs & Maintenance- Non-Build	0	1,241	0	1,000	1,000
46xx Repairs & Maintenance- Equipment	9,244	14,119	6,600	25,010	22,690
4710 Printing & Binding	952	952	44	500	500
4810 Promotional Activities	1,474	1,886	26	3,200	3,200
4911 Advertising-Other Ads	37	0	0	0	0
4920 Other Current Charges	119	284	709	208	208
4930 First Response	39	0	0	0	0
4945 Injury/ Damage to Others	0	1,720	3,220	0	0
4980 Taxes	177	211	167	200	175
5110 Office Supplies	4,461	4,269	2,643	4,500	0
5180 Minor Furniture/Equipment	59,990	75,747	32,799	47,800	47,700
5210 Operating Supplies	19,553	21,694	26,997	26,800	42,500
5215 Uniforms	40,836	116,890	36,107	63,850	57,850
5230 Fuel Purchases	21,989	28,632	24,412	22,000	42,000
5410 Publications & Memberships	4,292	2,944	4,453	6,290	6,290
5440 Education	34,981	35,478	19,736	30,000	30,000
5450 Training	8,318	31,278	33,934	41,500	41,500
TOTAL OPERATING EXPENSES	578,487	719,530	464,813	714,104	773,840
<u>CAPITAL OUTLAY</u>					
6210 Buildings	1,317	0	0	0	0
6310 Improvements other than Bldgs	0	0	0	50,000	0
6410 Machinery & Equipment	64,448	152,013	82,372	78,000	102,500
6490 Trust funds	0	0	0	0	0
TOTAL CAPITAL OUTLAY	65,765	152,013	82,372	128,000	102,500
TOTAL APPROPRIATIONS	3,972,095	5,010,789	3,083,024	5,415,720	5,845,160

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	4,573,616	4,968,820	395,204	8.64%
Operating Expenses	714,104	773,840	59,736	8.37%
Capital Outlay	128,000	102,500	(25,500)	-19.92%
TOTALS	5,415,720	5,845,160	429,440	7.93%

Significant Budget Changes:

The increase in Operating Expenses reflects the fleet lease and fuel charges associated with the purchase of two new fire engines. Capital purchases were limited due to budgetary constraints.

**Fire
Department**

**Fire Rescue
Division**

**Appropriations
Summary**



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Ray Sharp, Environmental Services/Public Works Director

The Public Works Department is responsible for maintaining and repairing city owned facilities, vehicles, equipment, streets, rights-of-way as well as management of capital projects, and intergovernmental coordination of transportation projects. The Director supervises the following divisions: Facility Services, Streets, Solid Waste & Recycling, Landfill Long-term Care, Fleet Services, and Geographic Information Systems.

Responsibilities:

Public Buildings

- City Hall and City Hall Annex
- Woman's Club building
- Library
- Childs Street building
- Mechanical equipment
- Community Development building
- Electric and Gas Department
- Police Department
- Airport
- Other public buildings
- Specs./bids/contract mgt.

Streets

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

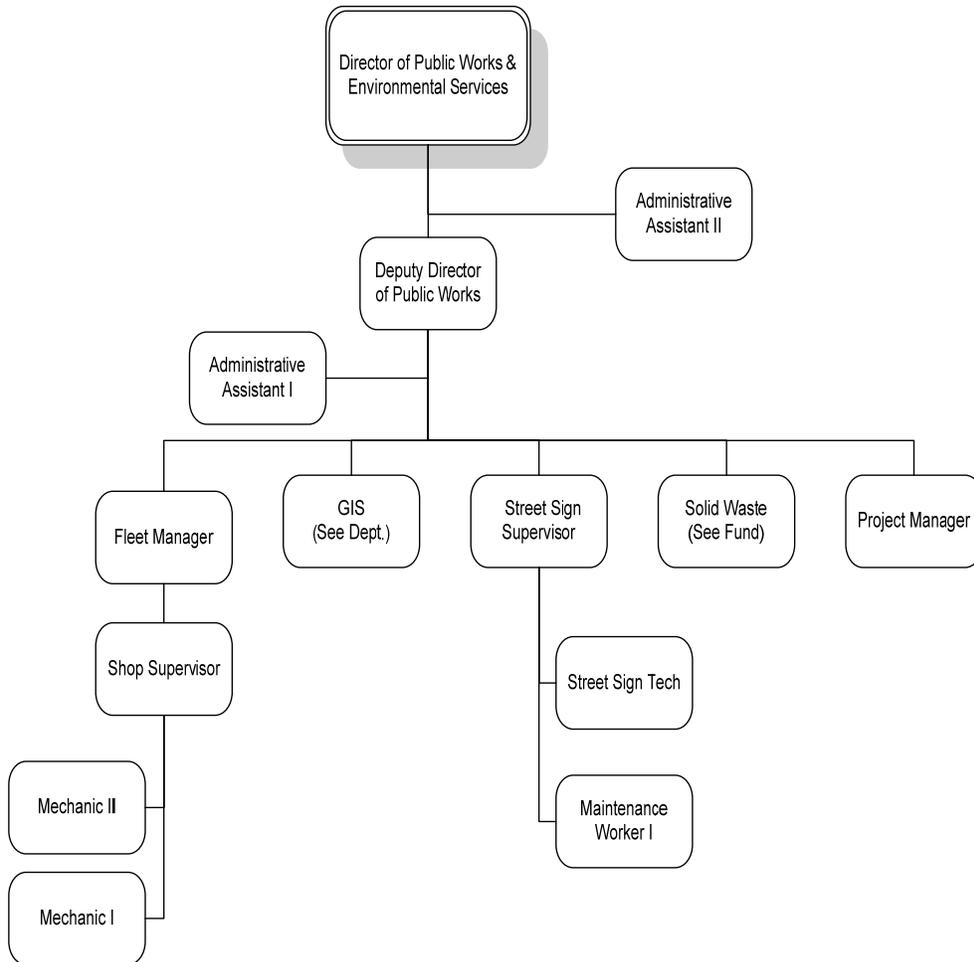
Fleet Services

- 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

\$ 1,150,637

**Public Works
Department**

**Fleet Services
Division**

Values & Goals

Values & Goals

Value: Organizational self sufficiency

Goals:

- ◆ Mentor and develop staff members to take on additional responsibilities that prepare employees for advancement.
- ◆ Increase the technicians' knowledge of repair procedures and techniques by allocating and scheduling appropriate training throughout the fiscal year
- ◆ Improve the overall efficiencies of repair standards through cross-training so knowledge and abilities are shared by staff; training to be on-going throughout the fiscal year

Value: Fiscal responsibility

Goals:

- ◆ Research acceptable fuel efficiency and training to develop a proposal to conserve fuel
- ◆ Incorporate fuel mileage considerations when prioritizing replacement list

Value: A caring organization

Goals:

- ◆ Research current fuel and tank conditions, eligible vehicles, supply, suppliers and consistency of availability to develop a proposal for use of alternative fuels
- ◆ Develop a proposal to begin using biodiesel fuel to reduce greenhouse gas emissions

Major Accomplishments:

- Having met requirements, awaiting verification, obtaining ASE Blue Seal Award
- Consolidated bid specification preparation and component information on vehicles and equipment for 41 purchases for City departments and utilities
- Operated and maintained 2 fueling sites, which dispensed 268,390 gallons of fuel
- Completed equipment installations on 9 new police and fire vehicles

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
On-road break downs	113	110	102
Preventive maintenance complete	550	656	672
Vehicle, small engine and equipment repairs	2,100	3,142	3,176
Total vehicles/equipment owned by the City	673	655	696
Average vehicle/equipment age (everything over \$1,000)	6.25	6.0	6.1

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Administrative Assistant I	1.00	0.00	1.00	30,638
Administrative Assistant II	1.00	0.00	1.00	36,739
Fleet Manager	1.00	0.00	1.00	48,449
Mechanic I	2.00	0.00	2.00	56,415
Mechanic II	4.00	0.00	4.00	141,512
Shop Supervisor	1.00	0.00	1.00	43,382
Standby				10
Total	10.00	0.00	10.00	357,145

Public Works Department

Fleet Services Division

Personnel & Capital Outlay Schedules

Capital Outlay Schedule

Description	Amount
New Vehicles (123,600)	
Ford pickup truck	14,600
Mid-size cars (4)	104,500
Trailer	4,500
Subtotal	<hr/> 123,600
Replacement Vehicles (955,270)	
Bucket truck	166,800
Mid-size pickups (8)	234,250
SUV's (2)	29,100
Welders (2)	10,700
Air compressor	11,330
Mid-size cars (7)	145,800
Minivans (2)	34,000
Small pickup truck	13,800
Tractor	25,000
Boom truck	119,570
Street sweeper	164,920
Subtotal	<hr/> 955,270
Hydraulic flow meter	1,400
Upgrade to Fuel Guardian system	12,000
Total	1,092,270

**Public Works
Department**

**Fleet Services
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-5110-519

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	334,435	340,517	199,149	358,997	357,145
1310 Temporary Labor	88	925	3,972	3,000	5,000
1410 Overtime	15,193	22,807	18,689	10,000	10,000
15xx Bonuses/Incentives	1,063	1,203	1,250	1,250	2,250
2110 FICA	26,106	27,232	16,238	26,896	26,474
2210 Retirement	31,214	40,215	23,651	42,960	42,976
23xx Insurance	49,860	50,098	29,899	56,534	58,741
2410 Workers' Compensation	16,425	12,032	6,819	11,445	9,450
262x Other Payroll Benefits	182	598	241	624	558
TOTAL PERSONAL SERVICES	474,566	495,627	299,908	511,706	512,594
OPERATING EXPENSES					
31xx Professional Services	0	977	6,329	18,500	5,000
3410 Contract Services	0	13,940	11,938	20,275	19,000
4010 Travel	2,100	2,751	627	4,800	1,272
41xx Communication	3,009	1,499	1,282	1,200	2,400
4210 Postage	130	385	148	400	300
4310 Utilities	2,328	2,400	1,272	8,000	42,040
4410 Rental	675	1,897	20,239	2,500	2,500
4510 Insurance	10,541	17,664	11,306	18,069	21,182
461x Repairs & Maintenance- Vehicles	395,317	480,628	311,207	410,023	430,023
4620 Repairs & Maintenance- Building	0	1,484	30	2,000	2,000
4625 Repairs & Maintenance- Non-Build	2,187	316	7,659	17,500	5,000
46xx Repairs & Maintenance- Equipment	2,504	3,366	1,371	3,150	5,290
4710 Printing & Binding	474	208	164	500	200
4911 Advertising- Other Ads	114	0	300	0	0
4920 Other Current Charges	184	150	2,256	50,000	20,000
4930 Recognitions & Awards	0	0	119	0	0
4932 FM Inventory Over/Short	3,095	(2,581)	(290)	0	0
51xx Office Supplies	961	1,174	878	1,000	0
5180 Minor Furniture/Equipment	3,859	2,525	6,414	7,000	4,500
5210 Operating Supplies	13,527	27,079	19,598	18,000	21,000
5215 Uniforms	4,887	5,605	3,705	6,000	6,000
5230 Fuel Purchases	5,561	(1,529)	6,900	7,000	11,000
5410 Publications & Memberships	544	480	27	550	550
5440 Education	258	1,175	438	2,000	2,000
5450 Training	5,178	3,944	2,572	6,000	4,030
TOTAL OPERATING EXPENSES	457,433	565,537	416,489	604,467	605,287
CAPITAL OUTLAY					
6410 Machinery & Equipment	2,730	0	0	25,000	13,400
6412 Fleet New	456,129	464,752	462,004	862,500	123,600
6413 Fleet Replace	1,410,936	1,496,288	773,767	1,268,330	955,270
TOTAL CAPITAL OUTLAY	1,869,795	1,961,040	1,235,771	2,155,830	1,092,270
OTHER USES					
9951 Fleet - Contracts	(939,031)	(894,429)	(684,330)	(989,340)	(1,047,300)
9952 Fleet - Non Contracts	(108,657)	(93,688)	(99,545)	(378,818)	(145,000)
9953 Lease Revenue	(1,763,587)	(1,924,702)	(1,110,575)	(1,903,845)	(2,153,310)
TOTAL OTHER USES	(2,811,275)	(2,912,819)	(1,894,450)	(3,272,003)	(3,345,610)
TOTAL APPROPRIATIONS	(9,481)	109,385	57,718	0	(1,135,459)

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	511,706	512,594	888	0.17%
Operating Expenses	604,467	605,287	820	0.14%
Capital Outlay	2,155,830	1,092,270	(1,063,560)	-49.33%
Other Uses	(3,272,003)	(3,345,610)	(73,607)	2.25%
TOTALS	0	(1,135,459)	(1,135,459)	0.00%

Significant Budget Changes:

Capital Outlay decreased due to a reduction in vehicle purchases.

**Public Works
Department**

**Fleet Services
Division**

**Appropriations
Summary**

Public Works Department

Street Maintenance Division

Values & Goals

Values & Goals

Value: Excellence in all we do

Goals:

- ◆ Continue to inspect roads and sidewalks to ensure that they are safe and user friendly
- ◆ Complete work orders within 2 days to ensure customers are responded to as quickly as possible

Value: Fiscal responsibility

Goals:

- ◆ Use high quality materials when creating new street signs to save City time and money
- ◆ Prioritize resurfacing of City streets to insure we maximize resurfacing dollars
- ◆ Maintain City streets and sidewalks

Major Accomplishments:

- Replaced one half of the street signs in the City
- Set up bins for materials that are used by Streets Division and others at landfill
- Completed foundation for new sign at Public Works building

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Feet of streets resurfaced	30,000	16,000	10,000
Feet of new sidewalk constructed	2,000	400	0
Feet of existing sidewalk replaced	500	3,000	3,000
Signs repaired	683	523	500
Signs replaced	241	369	400
Feet of 4-inch line painted	9,000	8,000	8,000
New stop bars painted	68	80	100

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Maintenance Worker I	3.00	0.00	3.00	64,516
Street Sign Supervisor	1.00	0.00	1.00	44,246
Street Supervisor	1.00	0.00	1.00	38,919
Standby				3,640
Total	5.00	0.00	5.00	151,321

Public Works Department

Street Maintenance Division

Personnel & Capital Outlay Schedules

Capital Outlay Schedule

Description	Amount
Road resurfacing, overlay, & crack sealing	300,000
Curb maintenance	55,000
City owned parking lots	25,000
Total	380,000

**Public Works
Department**

**Street
Maintenance
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-5112-541

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	41,774	50,522	68,452	131,310	151,321
1310 Temporary Labor	0	658	585	6,000	3,000
1410 Overtime	0	345	1,483	3,000	3,000
1530 Bonuses/Incentives	125	125	215	625	625
2110 FICA	3,019	3,720	5,115	9,608	10,753
2210 Retirement	3,660	5,361	7,748	15,277	17,722
23xx Insurance	7,152	7,108	10,458	37,888	28,117
2410 Workers' Compensation	3,682	3,336	4,825	8,695	9,038
26xx Other Payroll Benefits	22	5	86	0	246
TOTAL PERSONAL SERVICES	59,434	71,180	98,967	212,403	223,822
OPERATING EXPENSES					
31xx Professional Services	11,700	201,649	54,688	49,000	54,000
3410 Contract Services	29,223	0	0	0	0
4010 Travel	0	26	20	800	500
41xx Communication	661	398	476	1,000	700
4310 Utilities	428,504	522,882	349,041	525,000	734,600
4410 Rentals	0	0	41	5,000	2,000
4415 Internal Fleet Lease	4,612	7,690	4,024	6,898	19,720
4510 Insurance	4,423	3,516	2,870	4,920	10,484
461x Repairs & Maintenance- Vehicles	3,706	4,499	9,905	16,460	12,720
4625 Repairs & Maintenance- Non-Build	128,980	112,509	56,421	424,908	330,000
463x Repairs & Maintenance- Equipment	554	38,808	298	510	870
4920 Other Current Charges	0	417	0	0	79,122
4945 Injury/Damage to Others	926	183	2,500	0	0
5110 Office Supplies	73	109	207	250	0
5180 Minor Furniture/Equipment	96	3,320	3,415	6,500	6,000
5210 Operating Supplies	12,009	4,729	5,255	42,000	40,775
5215 Uniforms	189	511	875	1,500	1,875
5230 Fuel Purchases	2,351	3,885	3,751	4,000	6,000
5310 Materials & Supplies	721	29,945	26,588	33,000	40,000
5311 Materials - Street Signs	33,026	7,552	7,399	30,000	10,000
5410 Publications & Memberships	197	73	60	200	200
5450 Training	175	270	745	1,000	1,500
TOTAL OPERATING EXPENSES	662,125	942,971	528,579	1,152,946	1,351,066
CAPITAL OUTLAY					
6110 Land Costs	0	58,691	0	0	0
6310 Improvements other than Bldgs	51,327	584,271	264,058	450,000	380,000
6410 Machinery & Equipment	0	1,372	0	0	0
TOTAL CAPITAL OUTLAY	51,327	644,334	264,058	450,000	380,000
TOTAL APPROPRIATIONS	772,886	1,658,485	891,604	1,815,349	1,954,888

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	212,403	223,822	11,419	5.38%
Operating Expenses	1,152,946	1,351,066	198,120	17.18%
Capital Outlay	450,000	380,000	(70,000)	-15.56%
TOTALS	1,815,349	1,954,888	139,539	7.69%

Significant Budget Changes:

The increase in Operating Expense is attributable to expenditures associated with traffic light maintenance, previously budgeted in the Electric Department. The decrease in Capital Outlay is primarily attributable to road resurfacing.

Public Works Department

Street Maintenance Division

Appropriations Summary

Public Works Department

Facilities Maintenance Division

Values & Goals

Values & Goals

Value: Fiscal responsibility

Goals:

- ◆ Generate reports and trends to develop best practice plans
- ◆ Maintain good working environment and relationships

Value: Organizational self sufficiency

Goals:

- ◆ Develop the team into a divisional process improvement group for reviewing processes and procedures
- ◆ Continued training on proper service delivery procedures and on the use of new and current products through authorized representatives
- ◆ Develop staff through available training resources to improve services in City-owned facilities
- ◆ Direct and develop appropriate staff members to advance within the profession

Major Accomplishments:

- Completion of Fleet Building
- Completion of Business Incubator
- Replaced roof at Public Works Building
- Replaced roof at Gas Storage Building
- Painted and replaced roof at Fire Station #2

Capital Outlay Schedule

Description

Center for the Arts– AC unit
Partnership building– AC unit
Electric department roof coating
City Hall HVAC replacement program
Daycare– AC unit

Amount

7,000
7,000
30,000
50,000
8,500

Total

102,500

**Public Works
Department**

**Facilities
Maintenance
Division**

**Capital Outlay
Schedule**

**Public Works
Department**

**Facilities
Maintenance
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-5193-519

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>CAPITAL OUTLAY</u>					
6110 Land Costs	0	0	9,706	0	0
6210 Buildings	6,291	7,198	314,015	0	0
6310 Improvements other than Bldgs	7,249	17,053	9,545	294,000	102,500
TOTAL CAPITAL OUTLAY	13,540	24,251	333,266	294,000	102,500
TOTAL APPROPRIATIONS	13,540	24,251	333,266	294,000	102,500

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Capital Outlay	294,000	102,500	(191,500)	-65.14%
TOTALS	294,000	102,500	(191,500)	0.00%

Significant Budget Changes:

The Capital Outlay decreased due to the reorganization of this division. Facilities Services is now budgeted in the Recreation Department.

**Public Works
Department**

**Facilities
Maintenance
Division**

**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
- ◆ Safety first approach to review of City's Emergency Management Plan by integrating structural analysis survey, past experiences, and FEMA plan objectives to create a response team capable of handling foreseen/unexpected natural disasters
- ◆ Coordinate transportation projects with Lake County, the State of Florida, the Metropolitan Planning Organization (MPO) and surrounding counties and cities
- ◆ Reassess quality of City roads for areas that require resurfacing for public safety concerns and rebeautification to maintain standards to which our citizens are accustomed

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 City Hall Parking Lot, Canal Street reconstruction, airport projects, business incubator, gymnasium, Beecher Street, and library
- Resurfaced approximately 40,000 square feet of roads throughout the City of Leesburg
- Established a street crew for road and sidewalk repair and maintenance
- Developed and implemented driveway permit and right-of-way permit applications

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Work orders processed	480	6,396	7,000
Adopt-a-street participants	6	8	5
Number of driveway permits issued	1	1	2
Number of ROW permits issued	0	0	1

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Administrative Assistant II	1.00	0.00	1.00	33,346
City Engineer	1.00	0.00	1.00	64,303
Deputy Director of Public Works	1.00	0.00	1.00	67,814
Project Manager	1.00	0.00	1.00	55,974
Total	4.00	0.00	4.00	221,437

Public Works Department

Administration Division

Personnel Schedule

**Public Works
Department**

**Administration
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-5197-539

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>PERSONAL SERVICES</u>					
12xx Regular Salaries & Wages	184,129	225,218	91,999	239,668	221,437
1310 Temporary Labor	0	0	0	3,000	0
1410 Overtime	11	11	80	0	0
15xx Bonuses/Incentives	438	492	1,875	500	1,250
2110 FICA	13,813	17,379	7,175	17,004	16,723
2210 Retirement	8,715	16,300	9,285	17,866	26,932
23xx Insurance	17,154	22,282	8,898	22,658	23,497
2410 Workers' Compensation	4,967	5,587	1,751	5,644	2,291
262x Other Payroll Benefits	8,463	10,521	935	10,894	72
TOTAL PERSONAL SERVICES	237,690	297,790	121,998	317,234	292,202
<u>OPERATING EXPENSES</u>					
3130 Engineering Services	0	0	72,866	0	0
4010 Travel	9,779	11,726	3,304	13,800	0
4110 Communication	4,106	3,344	1,770	3,420	1,560
4210 Postage	126	222	16	300	0
4310 Utilities	30,869	58,631	43,761	81,400	36,000
4415 Internal Fleet Lease	1,803	2,105	2,325	3,986	5,004
4510 Insurance	827	1,807	1,108	1,900	1,728
461x Repairs & Maintenance- Vehicles	0	1,387	1,155	2,640	3,960
463x Repairs & Maintenance- Equipment	1,900	2,325	2,077	3,560	2,680
4710 Printing & Binding	788	114	0	200	200
4911 Advertising	773	84	0	200	0
4920 Other Current Charges	244	41	61	0	0
4930 Recognitions & Awards	0	0	119	0	0
5110 Office Supplies	3,208	1,931	1,330	2,500	0
5180 Minor Furniture/Equipment	14,443	1,776	366	500	500
5210 Operating Supplies	520	344	146	750	4,950
5215 Uniforms	0	0	0	100	100
5230 Fuel Purchases	1,232	1,989	547	1,500	1,500
5410 Publications & Memberships	718	1,439	25	1,000	475
5440 Education	0	(1,501)	0	1,000	1,000
5450 Training	2,966	3,034	1,906	2,500	0
TOTAL OPERATING EXPENSES	74,302	90,798	132,882	121,256	59,657
<u>CAPITAL OUTLAY</u>					
6410 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0
<u>OTHER USES</u>					
8410 Leesburg Cemeteries	68,219	0	0	0	0
9941 Utilities Allocation	(133,079)	(145,365)	(89,525)	(153,472)	(123,151)
TOTAL OTHER USES	(64,860)	(145,365)	(89,525)	(153,472)	(123,151)
TOTAL APPROPRIATIONS	247,132	243,223	165,355	285,018	228,708

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	317,234	292,202	(25,032)	-7.89%
Operating Expenses	121,256	59,657	(61,599)	-50.80%
Capital Outlay	0	0	0	0.00%
Other Uses	(153,472)	(123,151)	30,321	-19.76%
TOTALS	285,018	228,708	(56,310)	-19.76%

Significant Budget Changes:

Due to budget restrictions, all out-of-state travel/training was suspended, thereby reducing Operating Expenses. Additionally, utilities were redistributed among various divisions based on usage. Reduced expenditures in this division resulted in a decrease in the utilities allocation reflected in the Other Uses category.

**Public Works
Department**

**Administration
Division**

**Appropriations
Summary**



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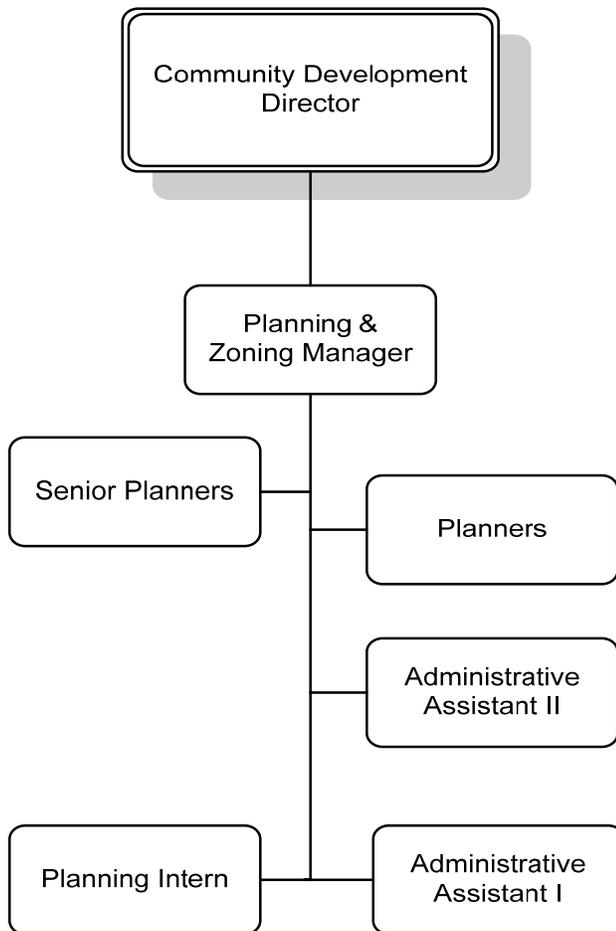
Laura McElhanon, AICP, Community Development Director

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

\$ 328,135

**Community
Development
Department**

**Building
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-6131-515

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	332,864	446,960	0	521,984	0
1310 Temporary Labor	0	0	0	0	0
1410 Overtime	6,150	3,742	0	2,500	0
1530 Bonuses/Incentives	937	1,047	0	1,437	0
2110 FICA	25,315	33,844	0	38,575	0
2210 Retirement	28,537	48,891	0	58,019	0
23xx Insurance	50,398	58,606	0	72,600	0
2410 Workers' Compensation	20,724	18,987	0	19,270	0
262x Other Payroll Benefits	3,824	5,181	0	5,364	0
TOTAL PERSONAL SERVICES	468,749	617,258	0	719,749	0
OPERATING EXPENSES					
3410 Contract Services	0	3,528	0	0	0
4010 Travel	2,735	3,848	0	5,700	0
4110 Communication	4,679	6,721	0	8,944	0
4210 Postage	130	221	0	300	0
4310 Utilities	0	0	0	0	0
4410 Rentals	0	8,902	0	99,893	0
4415 Internal Fleet Lease	7,725	10,773	0	14,126	0
4510 Insurance	2,864	5,499	0	5,940	0
461x Repairs & Maintenance- Vehicles	8,350	12,132	0	7,920	0
462x Repairs & Maintenance- Building	270	60	0	20,000	0
463x Repairs & Maintenance- Equipment	2,960	10,623	0	4,792	0
4710 Printing & Binding	285	426	0	624	0
4810 Promotional Activities	0	501	0	0	0
4920 Other Current Charges	3,159	3,036	0	4,500	0
4961 General Administrative	0	0	0	0	0
5110 Office Supplies	2,345	2,691	0	2,600	0
5180 Minor Furniture/Equipment	7,690	238	0	10,000	0
5210 Operating Supplies	7,368	7,200	0	5,000	0
5215 Uniforms	1,611	1,205	0	2,500	0
5230 Fuel Purchases	6,348	10,276	0	8,320	0
5410 Publications & Memberships	951	280	0	2,600	0
5440 Education	0	0	0	0	0
5450 Training	3,689	3,596	0	5,200	0
TOTAL OPERATING EXPENSES	63,159	91,756	0	208,959	0
CAPITAL OUTLAY					
6310 Improvement other than Bldgs	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL APPROPRIATIONS	531,908	709,014	0	928,708	0

** This department is now budgeted in Special Revenue Fund 151, see page 257

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	719,749	0	(719,749)	-100.00%
Operating Expenses	208,959	0	(208,959)	-100.00%
Capital Outlay	0	0	0	0.00%
TOTALS	928,708	0	(928,708)	-100.00%

**Community
Development
Department**

**Building
Division**

**Appropriations
Summary**

Community Development Department

Planning & Zoning Division

Values & Goals

Values & Goals

Value: Excellence in all we do

Goals:

- ◆ Process Comprehensive Plan amendments to comply with all applicable state regulations
- ◆ Continue to implement new land development code within statutory time frame
- ◆ Refine the utilization of the planning and zoning application in HTE Naviline by December 2007
- ◆ 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 2008

Value: A spirit of professionalism, open, accessible government

Goals:

- ◆ Assist public with zoning, land use, impact fees, historic preservation, flood zones and development process
- ◆ In order to continue to emphasize customer service, phone calls will be answered by the end of two rings and minor requests will be addressed within 24 hours

Major Accomplishments:

- Continued implementation of the unified Land Development Code
- Continued reviewing projects in the Downtown Historic District
- Coordinated with the Department of Community Affairs on Comprehensive Plan amendments
- Improved tracking system for DRC and Planning and Zoning Commission projects

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Variance cases	1	1	1
Rezoning cases	20	25	20
Planned unit development cases	18	25	15
Comprehensive plan amendments			
Small scale	10	15	15
Large scale	25	10	10
Annexation cases	30	15	20
Plat approval cases	12	10	10
Ordinance amendments	3	5	2
Conditional use permits	14	10	10

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Administrative Assistant I	1.00	0.00	1.00	30,466
Administrative Assistant II	1.00	0.00	1.00	30,344
Planning & Zoning Manager	1.00	0.00	1.00	70,909
Community Development Director	0.50	0.00	0.50	40,349
Planner	2.00	0.00	2.00	89,341
Senior Planner	3.00	0.00	3.00	147,926
Total	8.50	0.00	8.50	409,335

Community Development Department

Planning & Zoning Division

Personnel & Capital Outlay Schedules

**Community
Development
Department**

**Planning &
Zoning
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-6151-515

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	277,775	326,049	197,455	393,093	409,335
1310 Temporary Labor	4,027	3,717	1,575	5,000	4,200
1410 Overtime	1,329	2,382	3,798	2,080	750
15xx Bonuses/Incentives	812	703	938	1,062	1,563
2110 FICA	20,406	24,288	14,950	28,848	29,601
2210 Retirement	23,291	34,185	21,096	42,552	44,278
23xx Insurance	40,514	39,091	22,520	50,411	49,646
2410 Workers' Compensation	1,248	1,149	703	1,376	1,107
26xx Other Payroll Benefits	4,113	5,495	3,276	5,790	6,121
TOTAL PERSONAL SERVICES	373,515	437,059	266,311	530,212	546,601
OPERATING EXPENSES					
31xx Professional Services	59,052	73,051	4,000	120,000	45,000
3410 Contract Services	0	600	498	0	5,110
4010 Travel	5,112	3,168	2,237	8,628	4,636
4110 Communication	4,485	973	491	1,560	800
4210 Postage	7,089	10,014	3,544	7,280	7,280
4410 Rentals	0	2,226	14,763	24,974	60,082
4415 Internal Fleet Lease	1,236	2,156	1,040	1,783	1,836
4510 Insurance	970	1,087	684	1,172	1,470
461x Repairs & Maintenance- Vehicles	0	1,450	1,540	1,320	1,320
4620 Repairs & Maintenance- Building	60	60	125	10,000	0
463x Repairs & Maintenance- Equipment	5,960	5,173	5,842	10,272	5,600
4710 Printing & Binding	100	0	1,190	4,160	2,500
4810 Promotional Activities	811	1,548	0	4,600	1,700
4911 Advertising	30,763	39,890	12,552	41,600	30,000
4920 Other Current Charges	391	2,164	491	416	1,000
4930 Recognitions & Awards	0	0	0	1,560	0
5110 Office Supplies	2,767	3,033	4,338	3,120	0
5180 Minor Furniture/Equipment	1,465	5,180	12,380	10,000	1,000
5210 Operating Supplies	6,785	5,721	5,209	3,120	6,620
5215 Uniforms	27	69	160	100	100
5230 Fuel Purchases	37	34	250	520	520
5410 Publications & Memberships	2,585	2,739	1,393	3,120	3,000
5450 Training	2,878	3,357	1,017	5,200	3,015
TOTAL OPERATING EXPENSES	132,573	163,693	73,744	264,505	182,589
CAPITAL OUTLAY					
6310 Improvements Other than Bldgs	0	0	19,280	0	0
6410 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	19,280	0	0
OTHER USES					
9941 Utilities Allocation	(302,957)	(331,172)	(254,972)	(437,094)	(401,055)
TOTAL OTHER USES	(302,957)	(331,172)	(254,972)	(437,094)	(401,055)
TOTAL APPROPRIATIONS	203,131	269,580	104,363	357,623	328,135

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	530,212	546,601	16,389	3.09%
Operating Expenses	264,505	182,589	(81,916)	-30.97%
Capital Outlay	0	0	0	0.00%
Other Uses	(437,094)	(401,055)	36,039	-8.25%
TOTALS	357,623	328,135	(29,488)	-8.25%

Significant Budget Changes:

The reductions in Operating Expenses are primarily related to growth and restrictions on travel.

**Community
Development
Department**

**Planning &
Zoning
Division**

**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:

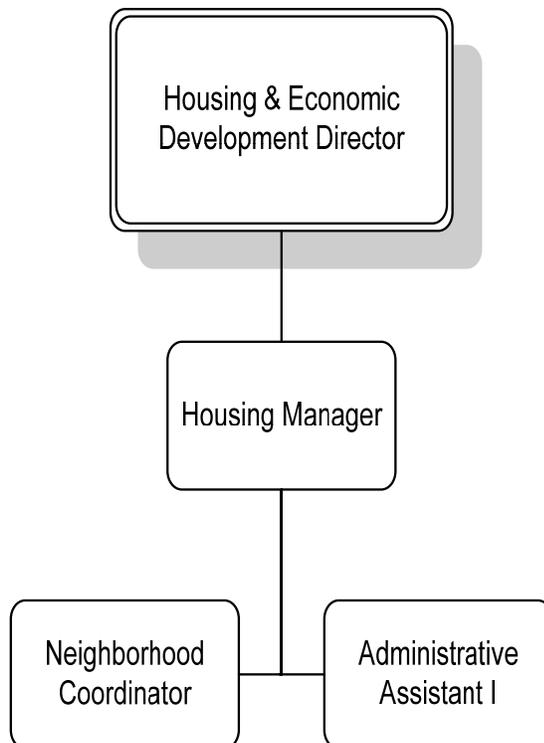
Housing

- 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



**Total
Department
Budget**

\$ 277,453

Housing & Economic Development Department

Administration Division

Values & Goals

Values & Goals

Value: Excellence in all we do

Goals:

- ◆ Facilitate “One Room To Go” and “No Saint Left Behind” programs
- ◆ Implement a post homebuyer’s retreat
- ◆ Facilitate the City-wide Housing & Economic Empowerment Rally
- ◆ Assist Code Enforcement to increase code compliance in the target areas
- ◆ Facilitate the annual neighborhood leaders workshop, and training program
- ◆ Create a commercial beautification program (incentives for façade improvements)
- ◆ Facilitate the operation of the business incubator
- ◆ Assist in various economic development related committees such as Chamber of Commerce Economic Development Committee, Downtown Partnership Restructuring Committee, Business Assistance Center, and the Workforce Development Board

Value: Open, accessible government

Goals:

- ◆ Develop a Housing Information Center
- ◆ Develop a Neighborhood Information Center with documents and reports for elected officials, senior staff and neighborhood leaders
- ◆ Create an Economic Development Center to assist businesses with relocation and expansion efforts and marketing available commercial properties

Value: Fiscal responsibility

Goals:

- ◆ Implement a Housing Rehabilitation Program for the Greater Leesburg Community Development Agency area
- ◆ Facilitate the City’s 1st Time Homebuyer’s Program
- ◆ Create a City foreclosure purchase program
- ◆ Promote the City’s Neighborhood Outreach Program
- ◆ Implement the Targeted Neighborhood Initiative (TNI) Plan
- ◆ Implement City’s demolition program
- ◆ Implement the Lake Denham Commerce Park plan (CR 470)
- ◆ Facilitate remodeling of the business incubator

Major Accomplishments:

- Approved over \$2,000,000 of mortgages to assist low income buyers
- Successfully implemented the “One Room To Go” Program
- Approved over \$200,000 of down payment assistance
- Counseled approximately 290 residents for home ownership
- Created a forum for dialogue between rental property owners and City staff
- Decreased trash and hazardous waste in the community through clean-ups
- Developed a towing company program for use by residents and code enforcement staff
- Had a major impact in bringing code enforcement cases into compliance
- Assisted several businesses with relocation
- Planned and marketed available properties

Housing & Economic Development Department

Administration Division

Performance Measures & Personnel Schedule

Performance Measures

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
New jobs created	200	205	225
Jobs retained	150	171	180
New businesses created	15	18	10
Businesses retained	10	5	5
Number of businesses assisted	180	225	225
Community & neighborhood associations assisted	25	28	25
Neighborhood associations created	3	3	3
Clients approved for down payment assistance	50	15	20
Housing education seminars & workshops	15	12	12
Home buyers counseled	30	115	50
City-wide clean-ups	4	4	4
Neighborhood community meetings	25	20	15
Neighborhood activities & events	4	10	5

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Administrative Assistant I	1.00	0.00	1.00	37,981
Housing & Economic Development Director	1.00	0.00	1.00	82,286
Housing Manager	1.00	0.00	1.00	53,986
Neighborhood Coordinator	1.00	0.00	1.00	31,855
Total	4.00	0.00	4.00	206,108

**Housing &
Economic
Development
Department**

**Administration
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-6254-554

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>PERSONAL SERVICES</u>					
12xx Regular Salaries & Wages	191,419	193,568	110,382	216,886	206,108
1310 Temporary Labor	0	0	0	0	13,882
1410 Overtime	105	544	174	0	0
1530 Bonuses/Incentives	386	500	410	625	500
2110 FICA	14,440	14,671	8,285	15,171	15,266
2210 Retirement	10,162	13,432	7,722	14,637	14,859
23xx Insurance	22,778	23,123	11,570	23,857	23,497
2410 Workers' Compensation	856	680	388	759	594
26xx Other Payroll Benefits	7,693	10,091	5,593	10,560	10,684
TOTAL PERSONAL SERVICES	247,839	256,609	144,524	282,495	285,390
<u>OPERATING EXPENSES</u>					
31xx Professional Services	8,795	52,987	1,316	200,000	0
3410 Contract Services	46,472	108,401	33,876	62,400	20,000
4010 Travel	9,057	9,465	3,529	12,368	5,500
4110 Communication	4,610	3,142	1,505	2,808	2,808
4210 Postage	1,875	4,346	915	5,720	2,500
4310 Utilities	1,168	2,365	2,053	2,265	5,000
4415 Fleet Lease	0	0	1,021	1,749	2,016
4510 Insurance	689	1,847	1,138	1,950	2,136
461x Repairs & Maintenance- Vehicles	0	660	880	1,320	1,320
4625 Repairs & Maintenance- Non-Build	0	3,290	406	4,680	0
463x Repairs & Maintenance- Equipment	2,105	1,915	2,287	5,480	4,150
4710 Printing & Binding	10,746	14,195	12,824	5,200	5,200
48xx Promotional Activities	24,248	5,735	6,415	32,760	5,200
49xx Advertising	7,291	9,944	319	12,012	6,000
492x Other Current Charges	3,109	298	233	26,578	10,578
4980 Taxes	0	1,970	0	0	0
5110 Office Supplies	1,890	4,158	2,260	3,558	0
5180 Minor Furniture/Equipment	1,270	0	0	520	520
52xx Operating Supplies	1,700	845	727	679	3,879
5215 Uniforms	0	0	0	0	0
5230 Fuel Purchases	0	55	113	1,040	1,040
5410 Publications & Memberships	8,862	7,464	6,551	6,448	4,200
5440 Education	0	2,519	2,449	4,000	1,000
5450 Training	3,106	1,738	1,239	2,080	1,500
TOTAL OPERATING EXPENSES	136,993	237,339	82,056	395,615	84,547
<u>CAPITAL OUTLAY</u>					
6410 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0
<u>OTHER USES</u>					
9941 Utilities Allocation	(125,925)	(123,487)	(98,891)	(169,528)	(92,484)
TOTAL OTHER USES	(125,925)	(123,487)	(98,891)	(169,528)	(92,484)
TOTAL APPROPRIATIONS	258,907	370,461	127,689	508,582	277,453

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	282,495	285,390	2,895	1.02%
Operating Expenses	395,615	84,547	(311,068)	-78.63%
Capital Outlay	0	0	0	0.00%
Other Uses	(169,528)	(92,484)	77,044	-45.45%
TOTALS	508,582	277,453	(231,129)	-45.45%

Significant Budget Changes:

The decrease in Operating Expenses is primarily attributable to professional and contract services.

**Housing &
Economic
Development
Department**

**Administration
Division**

**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

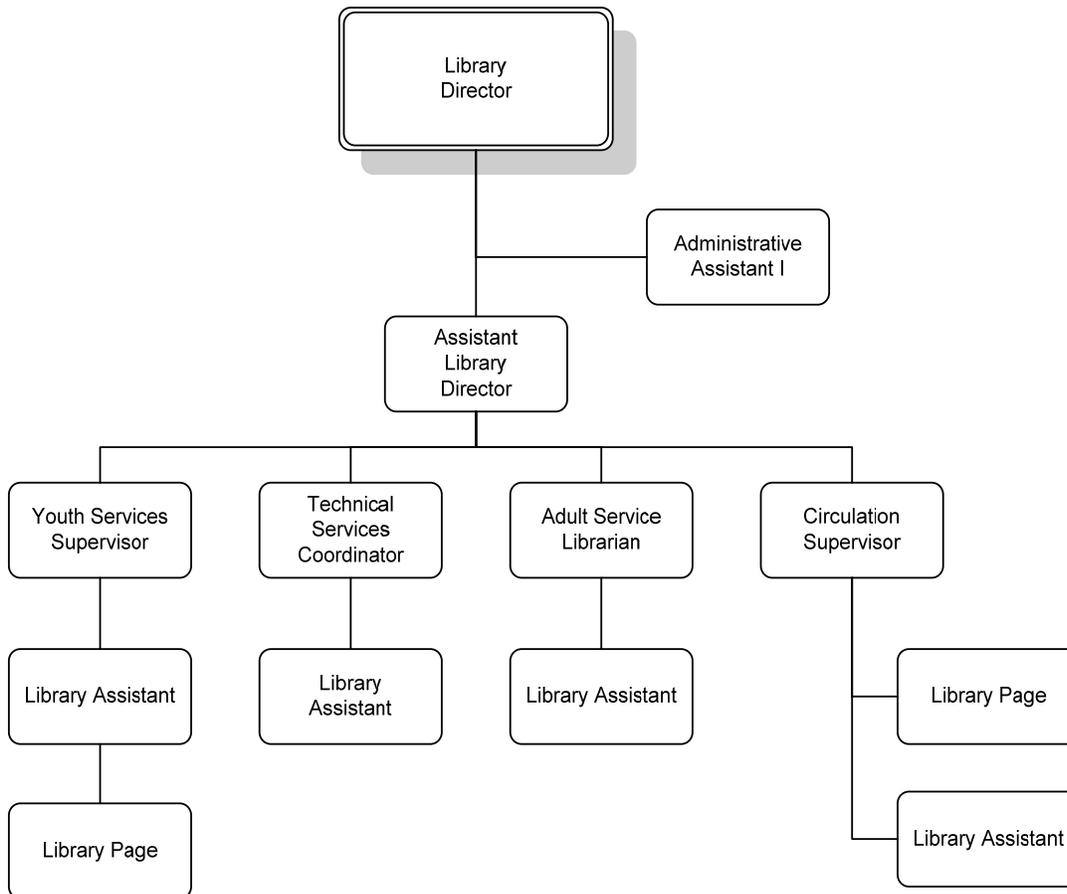
Youth Services

- 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

\$ 1,722,315

Library Department

Library Division

Values & Goals

Values & Goals

Value: Excellence in all we do

Goals:

- ◆ Provide service 69 hours per week including evenings and weekends
- ◆ Provide patrons an average of four computer and research instruction classes per month
- ◆ Provide a new library that is modern and welcoming for the patrons
- ◆ Provide training for all staff in first-class customer service procedures

Value: Open, accessible government

Goals:

- ◆ Provide daily access to library databases, catalog and programs through the webpage
- ◆ Provide virtual reference through librarian@leesburgflorida.gov during all library hours
- ◆ Continue levels of participation with the County in the Florida "Ask A Librarian" program
- ◆ Provide monthly notice of programming events to Lakefront TV
- ◆ Provide information for the Friend's newsletter, distributed to over 800 households
- ◆ Update the policies and procedures manuals and make available on the webpage

Value: Fiscal responsibility

Goals:

- ◆ Seek and apply for library grants as appropriate
- ◆ Increase our level of service for county reimbursement by at least 5%
- ◆ Assist the Friends of the Library in their fund-raising efforts to enhance the library and its programs

Value: A spirit of professionalism

Goals:

- ◆ Support three employees to train and advance in the library profession
- ◆ Provide staff with at least twenty opportunities for continuing education through the City, County, Library Consortium, and in-service training
- ◆ Increase employee empowerment for a minimum of two staff members in decision making and accountability through cross-training

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 20 cultural and recreational youth programs

Major Accomplishments:

- Filed for and received e-rate reimbursement for communication costs
- Applied for a County impact fee grant for computer equipment in the new library
- Worked with the Friends of the Library in their fund-raising efforts resulting in over \$700,000 in enhancements and program funding for the Library
- Monitored construction of the new library, planned furniture layout and purchases, contracted for the move to the new building and celebrated the opening
- Increased by 100 the number of cultural/educational programs for children and adults onsite and through outreach to health fairs, schools, and agencies
- Provided staff training on changing library trends, customer service, and professional growth, including web-based seminars
- Increased circulation by 5% over 12 months: 20% over the past four years
- Increased circulation to other libraries by 9% over the past year
- Participated with the Sesquicentennial Committee by offering Author programs during March and helped promote all programs throughout the year
- Worked with the IT Department to provide a website easily and consistently updated by library staff

Library Department

Library Division

Performance Measures, Personnel & Capital Outlay

Performance Measures

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Public service hours	3,482	3,474	3,564
Total number of registered borrows	15,877	16,500	18,000
Total holdings (volumes)	140,990	135,000	139,000
Circulation			
Adult	252,150	300,000	325,000
Juvenile	68,984	70,000	75,000
Total circulation	321,134	370,000	400,000
Circulation per hour	92.23	106.51	112.23
Circulation per borrower	20.23	22.42	22.22
Internet use	44,264	50,000	60,000
Use per hour	12.71	14.38	16.83
Reference transactions	31,833	50,848	50,950
Queries per hour	9.14	14.63	14.30
Interlibrary loan transactions	436	350	350
System loans (County transactions)			
Received from other libraries	47,821	53,055	55,000
Sent to other libraries	70,170	75,000	78,000
Programming			
Adult programs	96	125	150
Adult program attendance	2,172	4,000	5,000
Young adult programs	30	35	50
Young adult program attendance	497	400	250
Juvenile programs	227	300	300
Juvenile program attendance	9630	8,500	9,850
Total programs	353	460	500
Total program attendance	11,299	12,900	15,670

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Administrative Assistant I	1.00	0.00	1.00	35,692
Assistant Library Director	1.00	0.00	1.00	49,192
Library Tech Service Coordinator	1.00	0.00	1.00	49,837
Librarian	7.00	0.00	7.00	209,289
Librarian Youth Services	1.00	0.00	1.00	37,939
Library Assistant	17.00	0.00	17.00	338,125
Library Assistant Temp	1.00	0.00	1.00	8,476
Library Circulation Supervisor	1.00	0.00	1.00	36,567
Library Director	1.00	0.00	1.00	71,858
Library Page	5.00	0.00	5.00	44,853
Total	36.00	0.00	36.00	881,828

Capital Outlay Schedule

Description	Amount
Books	126,200
Microforms	1,500
Non-print media	36,603
Refrigerator	1,500
Conference table (4 nesting)	4,000
Conference chairs (8)	3,200
Stage-portable (3 parts)	4,050
Computers & printers	12,600
Total	189,653

**Library
Department**

**Library
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-7111-571

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	702,230	724,207	421,842	830,326	881,828
1310 Temporary Labor	0	0	0	5,600	2,000
1410 Overtime	691	475	102	0	0
15xx Bonuses/Incentives	2,782	3,073	4,536	4,250	7,375
2110 FICA	52,488	54,022	31,151	60,737	64,527
2210 Retirement	53,039	67,321	39,154	75,975	79,503
23xx Insurance	99,886	106,154	62,930	148,235	157,586
2410 Workers' Compensation	3,148	2,547	1,493	2,872	2,395
262x Other Employee Benefits	6,778	9,202	5,998	9,509	10,887
TOTAL PERSONAL SERVICES	921,042	967,001	567,206	1,137,504	1,206,101
OPERATING EXPENSES					
3410 Contract Services	0	2,298	1,336	2,080	2,700
4010 Travel	7,985	8,031	4,845	6,800	7,569
4110 Communication	7,686	6,813	3,605	6,661	6,620
4210 Postage	4,522	4,535	2,887	4,800	5,575
4310 Utilities	36,204	39,996	22,905	79,283	130,000
4410 Rentals	7,286	9,294	9,474	10,500	10,000
4510 Insurance	7,286	8,292	5,464	9,366	15,728
4620 Repairs & Maintenance- Building	1,179	952	860	1,480	2,500
463x Repairs & Maintenance- Equipment	3,523	9,700	6,655	16,513	38,699
4710 Printing & Binding	953	2,065	426	3,000	3,000
4810 Promotional Activities	1,624	1,798	1,143	1,700	2,000
4911 Advertising	119	305	83	100	100
4920 Other Current Charges	3,318	5,250	2,159	6,650	6,150
5180 Minor Furniture/Equipment	2,379	239	0	0	1,000
5210 Operating Supplies	24,504	28,170	19,156	37,000	40,000
5410 Publications & Memberships	34,404	39,669	42,449	45,608	49,700
5440 Education	2,891	2,026	1,795	2,520	2,550
5450 Training	2,076	1,548	1,371	1,550	2,670
TOTAL OPERATING EXPENSES	147,939	170,981	126,613	235,611	326,561
CAPITAL OUTLAY					
6110 Land Costs	0	0	0	0	0
6210 Buildings	0	0	0	0	0
6410 Machinery & Equipment	133,684	37,190	0	655,380	25,350
6610 Books	106,849	105,110	63,578	113,580	126,200
6620 Microforms	1,887	0	1,451	1,815	1,500
6630 Non-Print Media	34,672	33,213	17,994	32,065	36,603
TOTAL CAPITAL OUTLAY	277,092	175,513	83,023	802,840	189,653
TOTAL APPROPRIATIONS	1,346,073	1,313,495	776,842	2,175,955	1,722,315

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	1,137,504	1,206,101	68,597	6.03%
Operating Expenses	235,611	326,561	90,950	38.60%
Capital Outlay	802,840	189,653	(613,187)	-76.38%
TOTALS	2,175,955	1,722,315	(453,640)	-20.85%

Significant Budget Changes:

Operating expenses reflect the additional expenses attributable to the new library facility. Capital Outlay decreased as a direct result of the completion of construction of the new library.

**Library
Department**

**Library
Division**

**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; active and passive parks. The department coordinates maintenance of facilities and Museum tours. The rental facilities are rented on a first come first serve bases 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.

Recreation Department

Organization

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.

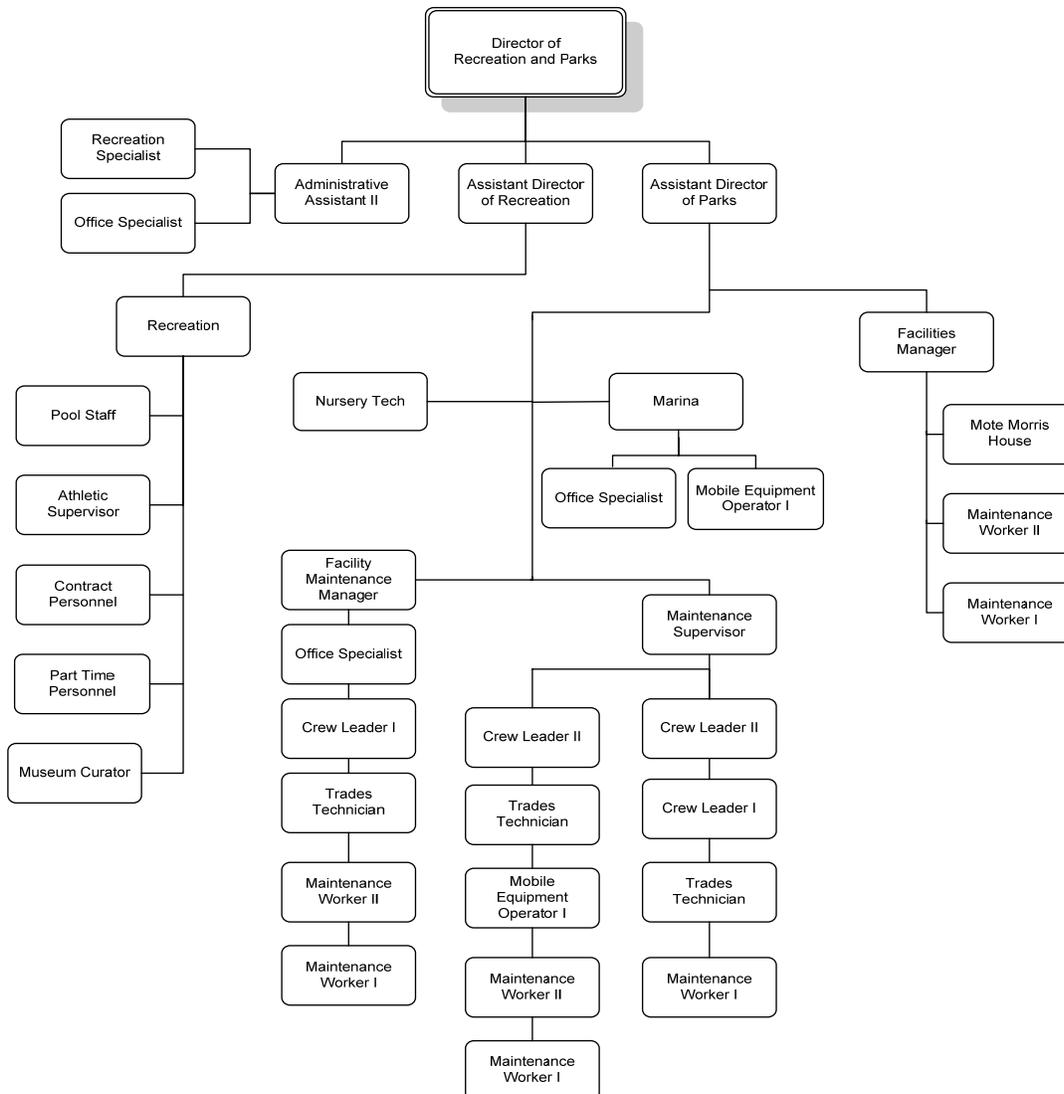
Museum

- Cataloging
- Tours
- Research

Pools

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

Organizational Chart



Total Department Budget

\$ 4,717,947

Recreation Department

Administration Division

Values & Goals

Values & Goals

Value: A caring organization

Goals:

- ◆ Continue certification process for parents (PAYS) and volunteer coaches (NYSCA)
- ◆ Continue to work closely and communicate effectively with parents, clubs, schools, and organizations
- ◆ Increase the number of tournaments to the City of Leesburg which in turn will provide a higher economic impact on the City of Leesburg
- ◆ Continue program evaluation process in all programs
- ◆ Introduce at least two new programs/ activities
- ◆ Utilize Rec Trac to improve all aspects of our programs (data base for mailing, continued assistance with participant registering, etc.)
- ◆ Provide a safe recreational environment for all participants to the extent the department has control over the facilities

Value: Excellence in all we do

Goals:

- ◆ Provide additional training for volunteer coaches
- ◆ Provide additional training for umpires
- ◆ Increase participation in all athletic and passive programs such as Little Samurais, Start Smart, pen & ink, etc.
- ◆ Continue to work to make the Sports Corner a success
- ◆ Maximize the use of all fields through rentals and existing or new programs
- ◆ Open and begin programming out of the City of Leesburg's Gymnasium

Major Accomplishments:

- Implemented a Mommy & Me Class
- Hosted the Cal Ripken 12 & U and 11 & U District Tournament
- Partnered with the Pop Warner Football/ Cheerleading program and the Leesburg Sting Softball program
- Secured an 80/20 contract with Golden Glove Sports that guarantees us 1000 tournament teams during a twelve month period. 832 teams scheduled to date
- Purchased a mobile stage that will be used for all special events and be available for rental to other organizations and neighboring communities
- Transitioned to computerized registrations and reservations including making these features online
- Secured a spot for Leesburg in the Florida Collegiate Summer League (FCSL)
- Leesburg's entry in the league has been named the Leesburg Lightning
- Provided support for all major events held by the Partnership, Chamber of commerce, Center for the Arts and all other Sesquicentennial events
- Broke ground for the construction of the new gymnasium
- Secured a grant from the Lake County for amenities along the Fountain Lake Trail
- Prepared for the FCSL Leesburg Lightning inaugural season, through successful fundraising efforts
- Provided fireworks for the inaugural "First Night" on New Years Eve
- Completed the first year of "Seasons" and "Sports Corner" in cooperation with the Daily Commercial
- Complete our first successful season in Pop Warner Football
- Secured a grant for the purchase of a stump grinder
- Worked in cooperation with "Lakewatch" and the "Harris Chain of Lakes Restoration Council" to obtain a harvester for use in the Canals, along the shoreline and near the Marina
- Increased program offerings including additional Start Smart Programs classes, Little Samurais, adult leagues and numerous Aquatic programs

Performance Measures

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Youth programs (teams)			
Soccer	24	28	30
Football	12	12	12
Cheerleading	36	16	20
Baseball	30	32	36
Softball	8	12	12
Basketball	16	16	16
Adult programs (teams)			
Softball	70	78	80
Volleyball	10	12	12
Soccer (New Program)			
Register online	0	0	10
Active/Passive classes	300	350	350
Summer program participants	100	100	100
Spring break participants	75	60	20

Recreation Department

Administration Division

Performance Measures & Personnel Schedule

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Director of Recreation & Parks	1.00	0.00	1.00	73,715
Assistant Director of Recreation	1.00	0.00	1.00	48,214
Administrative Assistant II	1.00	0.00	1.00	41,038
Athletic Supervisor	2.00	0.00	2.00	77,443
Curator	1.00	0.00	1.00	42,379
Office Specialist	1.00	1.00	2.00	37,660
Recreation Specialist	0.00	1.00	1.00	11,073
Part Time Wages:				
Umpires				45,023
Scorekeepers				9,900
Day Camp				96,195
Total	7.00	2.00	9.00	482,640

Recreation Department

Administration Division

Appropriations Detail

Appropriations Detail

Account # 001-8121-572

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	425,504	453,020	228,123	475,446	482,640
1310 Temporary Labor	10,238	7,714	7,667	18,500	18,500
1410 Overtime	2,967	2,945	787	4,000	2,000
15xx Bonuses/Incentives	750	875	904	1,125	2,875
2110 FICA	32,584	35,155	17,506	35,081	35,171
2210 Retirement	23,427	38,989	21,826	42,720	39,754
23xx Insurance	40,435	39,588	21,449	49,266	45,978
2410 Workers' Compensation	12,243	11,051	4,423	10,406	8,471
26xx Other Payroll Benefits	7,375	1,634	804	2,053	576
TOTAL PERSONAL SERVICES	555,523	590,971	303,489	638,597	635,965
OPERATING EXPENSES					
31xx Professional Services	1,802	0	0	0	0
3410 Contract Services	0	7,013	12,681	0	77,000
4010 Travel	15,351	13,768	5,977	15,000	6,812
4110 Communication	16,661	10,624	5,919	14,500	14,500
4210 Postage	2,331	2,808	934	3,640	3,000
4310 Utilities	18,700	33,054	23,928	39,840	62,700
4410 Rentals	9,070	4,348	0	18,900	4,000
4415 Internal Fleet Lease	4,995	5,901	2,914	4,996	13,404
4510 Insurance	16,120	22,462	9,796	16,600	18,200
461x Repairs & Maintenance- Vehicles	4,090	3,169	2,970	4,480	5,800
4620 Repairs & Maintenance- Building	16,127	358	513	2,600	0
4625 Repairs & Maintenance- Non-Build	1,594	668	723	2,080	0
46xx Repairs & Maintenance- Equipment	5,263	7,934	3,413	6,350	6,870
4710 Printing & Binding	11,003	8,510	950	20,000	13,900
4810 Promotional Activities	8,041	11,146	4,691	12,000	6,000
4911 Advertising	376	1,280	203	1,500	1,500
4920 Other Current Charges	12,998	14,745	5,140	15,000	15,000
4930 Recognitions & Awards	13,036	11,046	4,885	31,000	21,000
4945 Injury/Damage to Others	288	0	0	2,600	0
5110 Office Supplies	4,636	4,059	3,533	4,500	0
5180 Minor Furniture/Equipment	1,146	4,794	7,254	13,500	0
5210 Operating Supplies	70,044	94,096	31,326	91,120	68,400
52xx Uniforms	27,587	45,913	10,997	37,206	31,550
5230 Fuel Purchases	4,552	4,759	1,393	3,120	5,000
5410 Publications & Memberships	5,179	5,611	2,650	7,488	8,550
5440 Education	0	0	0	1,040	1,040
545x Training	4,107	3,047	2,296	5,096	4,840
TOTAL OPERATING EXPENSES	275,097	321,113	145,086	374,156	389,066
CAPITAL OUTLAY					
6210 Buildings	0	0	12,432	5,500	0
6310 Improvements other than Bldgs	24,819	11,969	3,674	40,000	0
6410 Machinery & Equipment	0	6,261	0	0	0
TOTAL CAPITAL OUTLAY	24,819	18,230	16,106	45,500	0
TOTAL APPROPRIATIONS	855,439	930,314	464,681	1,058,253	1,025,031

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	638,597	635,965	(2,632)	-0.41%
Operating Expenses	374,156	389,066	14,910	3.98%
Capital Outlay	45,500	0	(45,500)	-100.00%
TOTALS	1,058,253	1,025,031	(33,222)	-3.14%

Significant Budget Changes:

The increase in Operating Expenses is realized due to special events and the planned opening of the gymnasium. There are not any capital purchases budgeted for next year.

**Recreation
Department**

**Administration
Division**

**Appropriations
Summary**

Recreation Department

Pools Division

Values & Goals

Values & Goals

Value: A caring organization.

Goals:

- ◆ Recruit and train lifeguards and water safety instructors, which are more reflective of the population they serve
- ◆ Improve communication with the public regarding pool programs and hours of operation.
- ◆ Work closely with American Red Cross on certifications and safety guidelines
- ◆ Provide an outstanding aquatics program including swimming instruction, Red Cross training for certification of lifeguards and adult aquatic programs, and USA Swimming Team program
- ◆ Communicate effectively with other organizations that use our facilities
- ◆ Continue to provide a safe and clean aquatic environment
- ◆ Continue to provide a secure environment in which the public and staff are free from any form of abuse and are treated with professionalism and respect

Value: Excellence in all we do.

Goals:

- ◆ Continue to provide lessons and aquatic activities for all ages:
 - Youth – swim lessons, open swim time, Piranha Swim Team etc.
 - Adult – aquacising, lap swim, masters swim team, water volleyball, etc.
- ◆ Continue to provide open swim time at 2 locations from Memorial Day weekend to Labor Day
- ◆ Continue to offer off-season programs - lap swim, scuba classes, aerobics, swim team, and pool parties
- ◆ Cosmetic improvement at pools, furniture and painting

Major Accomplishments:

- Rented pool out to various day camp & day cares
- Installed lockers at both facilities
- Completed leak detection and made the necessary repairs at Venetian Gardens and Dabney Pools
- Implemented private swim lessons
- Continued to offer morning and evening swim lessons at both pools
- Pursued diversification of the aquatic staff through community leaders

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Participants using pools	13,074	14,000	18,020
H. O. Dabney	3,872	4,000	5,780
Venetian Gardens	9,202	10,000	12,240
Lap swim – Venetian Gardens	1,631	1,700	1,800
Open Swim-Venetian Gardens	5,584	6,500	7,500
Open Swim- HO Dabney	1,394	2,000	2,500
Swimming lessons			
H. O. Dabney	48	240	240
Venetian Gardens	163	360	360
Private Swim Lessons			
H. O. Dabney	0	15	20
Venetian Gardens	8	50	75
Swim Team			
Piranha Swim Team	298	315	330
Leesburg HS Swim Team	69	75	80
Kingdom of Sun (HO Dabney)	10	15	20
Water Aerobics	151	165	180
Groups visits/Rentals			
H. O. Dabney	2,420	2,700	3,000
Venetian Gardens	1,228	1,500	1,800
Training classes			
Lifeguard Instructor	0	5	10
Lifeguard	19	25	30
Water safety instructor	12	12	15
Basic Water Rescue	20	25	30
CPR	16	25	30
Other	3	3	3

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Lifeguard	10.00	0.00	10.00	10,185
Lifeguard Head	6.00	0.00	6.00	36,057
Pool Manager	2.00	0.00	2.00	3,633
Water Safety Instructor	13.00	0.00	13.00	57,197
Total	31.00	0.00	31.00	107,072

NOTE: All positions are temporary and the number of water safety instructor and lifeguards vary from year to year.

Recreation Department

Pools Division

Personnel & Capital Outlay Schedules

Capital Outlay Schedule

Description	Amount
Chemical controller – Dabney pool	6,000
Automated external defibrillator	6,000
Chlorine PPM sensor (2)	2,200
Wireless direct connect-chemical controller (2)	2,400
Total	16,600

**Recreation
Department**

**Pools
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-8122-572

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>PERSONAL SERVICES</u>					
12xx Regular Salaries & Wages	130,614	85,063	28,278	102,952	107,072
1310 Temporary Labor	0	2,506	0	5,000	4,000
1410 Overtime	4,031	1,830	71	6,000	2,000
2110 FICA	10,201	6,648	2,169	7,875	8,191
23xx Insurance	0	23	0	0	0
2410 Workers' Compensation	9,480	4,449	1,325	4,807	3,812
TOTAL PERSONAL SERVICES	154,326	100,519	31,843	126,634	125,075
<u>OPERATING EXPENSES</u>					
4110 Communication	1,114	1,156	664	0	650
4210 Postage	275	56	0	0	0
4310 Utilities	43,492	64,146	45,716	84,000	80,000
4410 Rentals	150	199	0	2,500	2,500
4510 Insurance	786	1,147	736	1,262	1,418
461x Repairs & Maintenance- Vehicles	2,859	205	1,793	5,000	2,000
4620 Repairs & Maintenance- Building	595	1,440	924	1,560	0
4625 Repairs & Maintenance- Non-Build	9,081	12,302	6,395	10,400	0
463x Repairs & Maintenance- Equipment	0	60	0	260	260
4710 Printing & Binding	220	59	0	1,144	1,000
4920 Other Current Charges	732	400	0	520	520
5180 Minor Furniture/Equipment	3,030	3,094	8,868	31,573	27,640
5210 Operating Supplies	6,605	4,800	6,345	14,068	11,360
5215 Uniforms	2,301	2,076	0	3,120	3,760
5280 Chemicals	4,428	9,309	7,078	38,132	50,800
5410 Publications & Memberships	176	0	0	0	0
5450 Training	700	2,599	3,667	8,995	8,995
TOTAL OPERATING EXPENSES	76,544	103,048	82,186	202,534	190,903
<u>CAPITAL OUTLAY</u>					
6310 Improvements other than Bldgs	0	0	0	0	0
6410 Machinery & Equipment	30,795	0	1,413	3,800	16,600
TOTAL CAPITAL OUTLAY	30,795	0	1,413	3,800	16,600
TOTAL APPROPRIATIONS	261,665	203,567	115,442	332,968	332,578

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	126,634	125,075	(1,559)	-1.23%
Operating Expenses	202,534	190,903	(11,631)	-5.74%
Capital Outlay	3,800	16,600	12,800	336.84%
TOTALS	332,968	332,578	(390)	-0.12%

Significant Budget Changes:

Please see the Capital Outlay Schedule for a detailed listing of planned purchases.

**Recreation
Department**

**Pools
Division**

**Appropriations
Summary**

Recreation Department

Community Facilities Division

Values & Goals

Values & Goals

Value: A spirit of professionalism

Goals:

- ◆ Provide prompt and professional service to the community
- ◆ Provide the best quality service and the cleanest facilities of this type in the City of Leesburg
- ◆ Continue to Provide quality equipment and furnishings for users of the facility
- ◆ Serve the users of the facility in a prompt and professional manner to encourage continued use
- ◆ Provide a well maintained facility for the use of clubs, community organizations, City of Leesburg programs and general public
- ◆ Maintain and purchase equipment to better serve our users
- ◆ Continue to provide excellent food service to the various users through the caterer

Value: Fiscal responsibility

Goals:

- ◆ Beautify Community Building grounds
- ◆ Encourage increased demand for rental of the facility by utilizing newspaper advertisements
- ◆ Provide the public support service with the assistance of one of the best caterers in Lake County
- ◆ Purchase round tables, padded chairs and light weight tables for usage at Community Building and Cultural Arts Building

Value: A caring organization

Goals:

- ◆ Respond courteously and efficiently to all customer needs

Major Accomplishments:

- Installed new carpet in Main/West room of Community Building
- Completed the renovations of the kitchen
- Installed landscaping on the East side along the driveway to the kitchen
- Landscaped around Cultural Arts Building as well as completed the painting of the interior
- Set up channel 22 for production in the Cultural Arts Building
- Painted and purchased office furniture for Community Building
- Painted inside of Cultural Arts Building

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-2008</u>
Community Building (Number of bookings)			
Main Room	62	109	119
with meal	105	66	70
East Room	73	139	145
with meal	159	93	100
West room	135	102	112
with meal	32	22	30
Total service hours	1,450	1,295	1,689
Types of bookings			
Private (paying)	526	507	520
Public (non-paying)	40	24	20
Rental revenue per year	\$32,000	\$32,000	\$32,100
Cultural Arts Facility (Number of bookings)			
Service hours	668	670	750
Types of bookings:			
Private (paying)	18	20	18
Public (non-paying)	8	10	20
Rental revenue per booking	\$1,537	\$1,537	\$1,204

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Facility Manager	1.00	0.00	1.00	39,478
Maintenance Worker I	1.00	0.00	1.00	25,626
Maintenance Worker II	1.00	0.00	1.00	32,510
Total	3.00	0.00	3.00	97,614

**Recreation
Department**

**Community
Facilities
Division**

**Personnel &
Capital Outlay
Schedules**

**Recreation
Department**

**Community
Facilities
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-81xx-57x

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>PERSONAL SERVICES</u>					
12xx Regular Salaries & Wages	92,292	98,029	53,498	96,443	97,614
1410 Overtime	7,076	7,327	5,691	9,000	9,000
1530 Bonuses/Incentives	375	375	375	375	375
2110 FICA	7,050	7,539	4,261	6,861	6,915
2210 Retirement	8,411	11,376	6,412	11,573	11,714
23xx Insurance	17,203	19,353	10,251	19,346	19,076
2410 Workers' Compensation	7,054	5,152	2,578	4,329	3,371
26xx Other Payroll Benefits	0	156	85	156	156
TOTAL PERSONAL SERVICES	139,461	149,307	83,151	148,083	148,221
<u>OPERATING EXPENSES</u>					
3110 Professional Services	0	15,649	494	0	0
3410 Contract Services	829	994	0	1,000	740
4010 Travel	0	7	0	0	0
41xx Communication	276	198	423	0	400
4210 Postage	0	0	0	104	100
4310 Utilities	24,686	35,457	21,908	36,160	37,000
4410 Rentals	0	161	0	0	0
4415 Internal Fleet Lease	0	1,847	901	1,545	1,220
4510 Insurance	1,077	1,354	844	1,451	2,369
461x Repairs & Maintenance- Vehicles	1,380	4,999	1,288	3,520	3,520
4620 Repairs & Maintenance- Building	2,944	7,514	1,504	8,100	0
4625 Repairs & Maintenance- Non-Build	647	1,307	200	3,500	1,240
463x Repairs & Maintenance- Equipment	775	790	880	1,470	1,110
4710 Printing & Binding	332	292	49	520	500
4920 Other Current Charges	0	150	0	0	0
5110 Office Supplies	37	20	84	260	0
5180 Minor Furniture/Equipment	457	3,701	1,625	48,528	0
5210 Operating Supplies	3,472	4,566	1,870	5,000	260
5215 Uniforms	414	327	0	500	500
5230 Fuel Purchases	22	473	301	0	300
TOTAL OPERATING EXPENSES	37,348	79,806	32,371	111,658	49,259
<u>CAPITAL OUTLAY</u>					
6210 Buildings	0	35,994	3,578	0	0
6310 Improve Other Than Bldgs	0	2,281	0	0	0
6410 Machinery & Equipment	0	1,575	11,212	37,500	0
TOTAL CAPITAL OUTLAY	0	39,850	14,790	37,500	0
TOTAL APPROPRIATIONS	176,809	268,963	130,312	297,241	197,480

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	148,083	148,221	138	0.09%
Operating Expenses	111,658	49,259	(62,399)	-55.88%
Capital Outlay	37,500	0	(37,500)	-100.00%
TOTALS	297,241	197,480	(99,761)	-33.56%

Significant Budget Changes:

The decrease in operating expense is directly related to minor furniture and equipment. The reduction in Capital Outlay is directly attributable to machinery and equipment.

Recreation Department

Community Facilities Division

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 of 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
- ◆ Convert fixed riser irrigation system in Venetian Gardens to an underground automated system

Value: A spirit of professionalism

Goals:

- ◆ Utilize new stump grinder to eliminate stumps at city sites
- ◆ Improvements to irrigation in Venetian Garden, eliminating above ground irrigation risers, and utilizing underground pop-up sprinklers and rotors
- ◆ Begin replacing bridges over canals in Venetian Gardens
- ◆ Revitalization of Corrine Williams Park through updated playground equipment and a more aesthetic park setting
- ◆ Revitalization of Martin Luther King Island in Venetian Garden through new irrigation and landscaping

Value: Fiscal Responsibility

Goals:

- ◆ Involve Scout Troop[s] in voluntary maintenance project[s] in Venetian Garden
- ◆ Involve Garden Club/Society in maintaining rose garden at Mote-Morris House

Major Accomplishments:

- Completed Phase I of Highway 441 beautification project
- Completed the construction of Dog Park located North of Hwy 441 near Silver Lake
- Completed the installation and began operation of our new greenhouse located near the turnpike and Hwy 470
- Completed the Tree inventory for all public trees within the city limits
- Completed preparations for the introduction of Black Swans to Fountain Lake Park
- Completed the resurfacing of the Tennis Courts at Palmetto Street and Susan Street
- Completed the installation of aerators at Venetian Gardens
- Parks Division made the necessary renovations and completed a move to the old Fleet Maintenance Building
- Completed the Venetian Trail (Canal Street) improvements
- Worked with the Boy Scouts to clean up and beautify Monkey Island

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Areas maintained (acres per employee)	23.5	25	25
Linear feet of R. O. W. Maintained	72,779	84,184	85,000
Trees planted	50	65	70
Trees removed	75	41	50
Weddings in parks	33	35	36
Rogers Park – rent	115	100	100
Areas maintained per sq ft	5,748,392	6,231,512	6,500,000
Feet of City right-of-way mowed	72,028	77,308	78,000

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Assistant Director of Parks	1.00	0.00	1.00	53,311
Crew Leader II	1.00	0.00	1.00	48,184
Maintenance Supervisor	1.00	0.00	1.00	47,979
Maintenance Worker I	8.00	0.00	8.00	176,849
Maintenance Worker II	3.00	0.00	3.00	85,064
Mobile Equipment Operator I	2.00	0.00	2.00	52,149
Nursery Tech	1.00	0.00	1.00	37,981
Trades Technician	1.00	0.00	1.00	27,435
Standby				620
Total	18.00	0.00	18.00	529,572

Recreation Department

Parks Division

Personnel Schedule

Recreation Department

Parks Division

Appropriations Detail

Appropriations Detail

Account # 001-8124-572

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	551,624	602,293	381,659	636,943	529,572
1310 Temporary Labor	10,721	15,504	6,000	19,000	7,000
1410 Overtime	24,085	24,817	18,105	35,000	25,000
15xx Bonuses/Incentives	1,997	2,233	5,098	2,687	2,688
2110 FICA	42,256	46,257	29,767	47,099	41,302
2210 Retirement	49,510	67,379	43,060	76,194	63,172
23xx Insurance	100,650	107,256	68,945	135,298	97,810
2410 Workers' Compensation	38,512	27,201	14,410	25,063	15,782
262x Other Payroll Benefits	626	216	234	486	312
TOTAL PERSONAL SERVICES	819,981	893,156	567,278	977,770	782,638
OPERATING EXPENSES					
31xx Professional Services	2,517	1,911	29,134	5,000	0
3410 Contract Services	7,680	5,173	8,887	8,500	8,500
4010 Travel	330	1,799	226	2,000	0
41xx Communication	41	757	1,276	500	500
4210 Postage	5	25	0	100	100
4310 Utilities	56,716	64,271	38,902	65,000	70,140
4410 Rentals	8,309	6,101	10,917	20,000	15,000
4415 Internal Fleet Lease	56,861	65,020	34,419	59,003	72,113
4510 Insurance	13,091	12,306	9,170	15,720	18,518
461x Repairs & Maintenance- Vehicles	51,513	56,474	42,121	62,540	67,500
4620 Repairs & Maintenance- Building	5,882	8,410	2,391	13,520	0
4625 Repairs & Maintenance- Non-Build	39,553	57,774	27,196	80,000	148,080
463x Repairs & Maintenance- Equipment	147	225	91	1,560	1,560
4710 Printing & Binding	0	44	114	0	100
4810 Promotional Activities	0	495	110	0	150
4911 Advertising-Other Ads	0	82	0	0	350
4920 Other Current Charges	1,221	955	150	1,500	1,500
4945 Injury/ Damage to Others	0	1,750	0	0	0
4980 Taxes	906	906	906	1,040	1,000
5110 Office Supplies	0	23	190	0	0
5180 Minor Furniture/Equipment	11,635	17,277	14,109	35,300	5,850
5210 Operating Supplies	42,218	38,452	31,477	52,000	18,700
5215 Uniforms	3,505	6,095	2,676	6,000	6,000
52xx Fuel Purchases	16,452	22,519	15,447	16,848	23,476
5410 Publications & Memberships	235	340	85	250	0
5440 Education	1,655	0	0	1,040	1,040
5450 Training	0	3,770	0	2,000	1,000
TOTAL OPERATING EXPENSES	320,472	372,954	269,994	449,421	461,177
CAPITAL OUTLAY					
6210 Buildings	300,010	20,924	810	15,000	0
6310 Improvements Other Than Bldgs	16,838	3,750	62,330	226,500	0
6410 Machinery & Equipment	27,000	0	0	5,000	0
TOTAL CAPITAL OUTLAY	343,848	24,674	63,140	246,500	0
TOTAL APPROPRIATIONS	1,484,301	1,290,784	900,412	1,673,691	1,243,815

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	977,770	782,638	(195,132)	-19.96%
Operating Expenses	449,421	461,177	11,756	2.62%
Capital Outlay	246,500	0	(246,500)	-100.00%
TOTALS	1,673,691	1,243,815	(429,876)	-25.68%

Significant Budget Changes:

The decrease in Personal Services is primarily attributable to staff reorganization. There is no Capital Outlay for the upcoming fiscal year.

**Recreation
Department**

**Parks
Division**

**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
- ◆ Update irrigation at Susan Street Complex, and remove spray guns
- ◆ Install concrete pads under bleachers at Susan Street
- ◆ Ongoing renovation of Pat Thomas Stadium

Value: A spirit of professionalism

Goals:

- ◆ Install well filter for Sleepy Hollow irrigation system
- ◆ Construct small equipment storage facility at Susan Street
- ◆ Establish a storage area for stockpiling soil, ball field clay, sand, and mulch at Sleepy Hollow, Pat Thomas and Susan Street Complexes

Major Accomplishments:

- Completed renovations at Pat Thomas Stadium/Buddy Lowe Field including a new backstop net, sideline fencing and grading and irrigation repairs that will help alleviate the water retainage problem on the playing surface
- Completed the installation of batting cages at Pat Thomas Stadium and Susan Street; the Boosters split the cost of the concrete at the stadium
- Completed installation of Thor Guard, a lightning prediction system, at Sleepy Hollow
- Completed the installation of shade covers at Susan Street
- Installed a perimeter fence at Sleepy Hollow

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Areas maintained (no longer maintain Carver Heights school grounds)	5	5	5
Buildings maintained	29	29	29
Structures maintained	41	41	41
New equipment purchased	6	11	10
Training seminars	30	30	30

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Crew Leader I	1.00	0.00	1.00	42,099
Crew Leader II	1.00	0.00	1.00	47,143
Maintenance Worker I	5.00	0.00	5.00	118,678
Mobile Equipment Operator II	1.00	0.00	1.00	25,293
Trades Technician	1.00	0.00	1.00	34,642
Standby				2,980
Total	9.00	0.00	9.00	270,835

Recreation Department

Athletic Fields Division

Personnel & Capital Outlay Schedules

Capital Outlay Schedule

Description	Amount
Scoreboard lighting at Susan Street	12,000
Timers for Sleepy Hollow scoreboard	6,000
Bleachers for Susan Street (4 sets)	14,000
Pitching machines (2)	3,000
Hotsi pressure washer	5,000
Total	40,000

**Recreation
Department**

**Athletic
Fields
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-8125-572

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>PERSONAL SERVICES</u>					
12xx Regular Salaries & Wages	266,531	309,596	137,081	343,240	270,835
1310 Temporary Labor	0	3,154	0	4,000	7,359
1410 Overtime	18,103	28,533	22,554	35,000	30,000
1530 Bonuses/Incentives	1,131	1,099	750	1,125	1,000
2110 FICA	20,986	24,788	11,876	24,960	20,237
2210 Retirement	23,944	33,591	14,200	40,828	32,143
23xx Insurance	48,823	53,075	20,862	76,627	52,811
2410 Workers' Compensation	18,841	14,438	6,177	13,314	8,998
262x Other Payroll Benefits	189	715	116	606	192
TOTAL PERSONAL SERVICES	398,548	468,989	213,616	539,700	423,575
<u>OPERATING EXPENSES</u>					
3410 Contract Services	1,059	1,219	479	2,000	0
4010 Travel	3	131	0	500	0
41xx Communication	550	550	200	600	600
4210 Postage	0	0	47	0	0
4310 Utilities	242,826	278,563	174,558	274,800	302,874
4410 Rentals	309	1,745	1,093	1,000	1,000
4415 Internal Fleet Lease	25,548	31,656	23,578	40,419	44,891
4510 Insurance	5,473	7,445	4,534	7,575	9,597
461x Repairs & Maintenance- Vehicles	23,677	25,952	20,907	31,460	32,920
4620 Repairs & Maintenance- Building	5,833	6,120	1,006	7,280	520
4625 Repairs & Maintenance- Non-Build	22,623	12,642	10,345	16,640	0
463x Repairs & Maintenance- Equipment	0	77	534	0	0
4710 Printing & Binding	0	64	0	0	0
4910 Advertising	29	0	0	0	0
4920 Other Current Charges	0	50	0	520	0
5180 Minor Furniture/Equipment	6,688	4,275	1,155	4,000	4,000
5210 Operating Supplies	25,134	28,690	19,911	30,000	61,500
5215 Uniforms	2,255	1,945	654	2,600	2,600
52xx Fuel Purchases	8,891	14,224	8,907	7,488	14,250
5440 Education	0	0	0	1,040	1,040
5450 Training	450	207	(40)	832	500
TOTAL OPERATING EXPENSES	371,348	415,555	267,868	428,754	476,292
<u>CAPITAL OUTLAY</u>					
6210 Buildings	0	0	1,000	0	0
6410 Machinery & Equipment	0	1,614	29,131	86,000	40,000
TOTAL CAPITAL OUTLAY	0	1,614	30,131	86,000	40,000
TOTAL APPROPRIATIONS	769,896	886,158	511,615	1,054,454	939,867

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	539,700	423,575	(116,125)	-21.52%
Operating Expenses	428,754	476,292	47,538	11.09%
Capital Outlay	86,000	40,000	(46,000)	-53.49%
TOTALS	1,054,454	939,867	(114,587)	-10.87%

Significant Budget Changes:

The decrease in Personal Services is primarily attributable to staff reorganization. Capital purchases are restricted to absolute necessities.

Recreation Department

Athletic Fields Division

Appropriations Summary

Recreation Department

Mote-Morris/ Museum Division

Values & Goals

Values & Goals

Value: Excellence in all we do

Goals:

- ◆ Replace 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
- ◆ 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
- Completed the renovation of the porch
- Removed the hanging cabinets in the kitchen
- Furnished and decorated one bedroom in Victorian-type articles, which was donated by three women to honor their sisters
- Increased attendance at the Mote-Morris House in 2006 by 759 from 2005 with a total of 1,761 visitors
- Increased attendance at the Leesburg Historical Museum in 2006 by 690 from 2005 with a total of 2,674
- Served on two major committees: Sesquicentennial Committee, Historic Preservation Walking Tour
- Wrote the Historic Preservation Walking Tour Brochure
- Primary writer for the weekly game of the week feature in the Daily Commercial for the Parks and Recreation Department
- Developed a brochure on the Women's Club Building that was included in the Grant Application
- Provided information to Historic Board for three buildings designated historic structures

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Facility usage Mote Morris House	50	19	22
Private (paying)	35	15	18
Public (non-paying)	15	4	4
Rental revenue	\$8,000	\$3,082	\$3,200
Mote-Morris House visitors	1,002	1,761	2,051
Speaking engagements	20	20	24
Printed publications – Museum	1	1	1
Printed publications – Mote Morris House	2	0	1
Museum visitors	1,984	2,674	3,200
Research requests (monthly)	N/A	N/A	10
Volunteer hours (monthly)	N/A	N/A	75

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Total	0.00	0.00	0.00	0

**Recreation
Department**

**Mote-Morris/
Museum
Division**

**Personnel
Schedule**

**Recreation
Department**

**Mote-Morris/
Museum
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-8132-573

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>OPERATING EXPENSES</u>					
3410 Contract Services	1,359	499	795	3,120	1,500
41xx Communication	2,030	2,159	1,207	2,080	2,080
4210 Postage	1	125	0	250	250
4310 Utilities	18,251	18,024	10,071	18,510	18,510
4510 Insurance	149	167	120	205	429
461x Repairs & Maintenance- Vehicles	0	0	0	1,040	500
4620 Repairs & Maintenance- Building	2,788	3,906	1,874	6,000	0
4625 Repairs & Maintenance- Non-Build	3,348	262	166	3,000	0
4670 Repairs & Maintenance- Equipment	90	104	163	208	300
4710 Printing & Binding	630	584	0	1,000	1,000
4810 Promotional Activities	0	0	0	500	500
4911 Advertising	0	0	0	1,040	1,000
5110 Office Supplies	87	141	0	250	0
5180 Minor Furniture/Equipment	0	85	370	2,000	2,000
5210 Operating Supplies	2,127	760	691	2,600	3,000
5410 Publications & Memberships	0	0	0	300	300
TOTAL OPERATING EXPENSES	30,860	26,816	15,457	42,103	31,369
<u>CAPITAL OUTLAY</u>					
6310 Improvements Other Than Bldgs	0	21,600	0	0	0
TOTAL CAPITAL OUTLAY	0	21,600	0	0	0
TOTAL APPROPRIATIONS	30,860	48,416	15,457	42,103	31,369

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	42,103	31,369	(10,734)	-25.49%
Capital Outlay	0	0	0	0.00%
TOTALS	42,103	31,369	(10,734)	-25.49%

Significant Budget Changes:

The change in Operating Expenses reflects the reclassification of repairs and maintenance to the Facilities Services Division.

**Recreation
Department**

**Mote-Morris/
Museum
Division**

**Appropriations
Summary**

Recreation Department

Marina Division

Values & Goals

Values & Goals

Value: Excellence in all we do

Goals:

- ◆ Increase level of service
- ◆ 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
- ◆ Increase events such as the Christmas Boat Parade

Major Accomplishments:

- Provided an excellent facility that customers are proud to use
- Completed renovation of the North/South dock going to wet slips
- Installed a canoe launch area and initiated a canoe rental program
- Installed new fuel dispenser
- Made the necessary arrangements to host "Paul's Marine" on site as a contracted service
- Marina receipts continue to increase; we have a waiting list for wet slips and dry rentals to maintain 100%

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Wet slips available	44	44	44
Occupancy	100%	100%	100%
Dry slips available	161	162	162
Occupancy	95%	98%	98%
Gallons sold-unleaded	22,000	25,000	27,000

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Mobile Equipment Operator I	3.00	0.00	3.00	19,614
Office Specialist	2.00	0.00	2.00	49,197
Total	5.00	0.00	5.00	68,811

Recreation Department

Marina Division

Capital Outlay Schedule

Description	Amount
Replace siding and gutter over garage	7,500
Replace awning over walkway	1,500
Replace forklift covers	1,500
Total	10,500

Personnel & Capital Outlay Schedules

**Recreation
Department**

**Marina
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-8151-575

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>PERSONAL SERVICES</u>					
12xx Regular Salaries & Wages	22,969	107,908	51,275	114,672	68,811
1310 Temporary Labor	0	0	0	0	4,000
1410 Overtime	2,885	6,931	3,753	4,000	4,000
1530 Bonuses/Incentives	0	250	250	625	250
2110 FICA	1,888	8,661	4,264	8,658	5,638
2210 Retirement	1,466	6,962	3,835	9,061	6,407
23xx Insurance	3,527	9,714	3,783	22,453	6,909
2410 Workers' Compensation	669	2,572	1,154	2,674	898
26xx Other Payroll Benefits	0	1,428	1,817	0	3,374
TOTAL PERSONAL SERVICES	33,404	144,426	70,131	162,143	100,287
<u>OPERATING EXPENSES</u>					
3410 Contract Services	83,334	1,091	180	4,000	0
4010 Travel	0	0	45	0	0
41xx Communication	2,395	2,601	1,970	2,500	2,500
4210 Postage	578	532	399	1,040	800
4310 Utilities	14,707	15,861	8,873	19,800	22,000
4410 Rentals	0	114	0	0	0
4415 Internal Fleet Lease	13,047	13,047	9,713	16,652	17,151
4510 Insurance	11,426	15,304	11,187	7,696	9,430
461x Repairs & Maintenance- Vehicles	6,890	10,949	10,371	7,760	2,840
4620 Repairs & Maintenance- Building	9,375	750	256	14,860	0
4625 Repairs & Maintenance- Non-Build	5,459	3,492	2,922	7,280	0
463x Repairs & Maintenance- Equipment	513	595	648	1,610	720
4710 Printing & Binding	268	38	0	520	520
4810 Promotional Activities	2,798	3,156	1,613	5,000	5,000
4911 Advertising	311	149	0	1,040	1,040
4920 Other Current Charges	8,236	8,871	3,601	9,000	9,000
4980 Taxes	0	1,424	116	0	0
5110 Office Supplies	523	324	548	1,000	0
5180 Minor Furniture/Equipment	1,389	1,209	446	2,500	1,000
5210 Operating Supplies	4,603	7,927	3,833	6,500	4,500
5215 Uniforms	941	477	217	520	520
52xx Fuel Purchases	49,049	80,615	12,368	52,080	52,080
TOTAL OPERATING EXPENSES	215,842	168,526	69,306	161,358	129,101
<u>CAPITAL OUTLAY</u>					
6210 Buildings	0	0	0	0	9,000
6310 Improvements Other Than Bldgs	48,135	0	0	39,000	0
6410 Machinery & Equipment	0	1,090	3,657	7,000	1,500
TOTAL CAPITAL OUTLAY	48,135	1,090	3,657	46,000	10,500
TOTAL APPROPRIATIONS	297,381	314,042	143,094	369,501	239,888

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	162,143	100,287	(61,856)	-38.15%
Operating Expenses	161,358	129,101	(32,257)	-19.99%
Capital Outlay	46,000	10,500	(35,500)	-77.17%
TOTALS	369,501	239,888	(129,613)	-35.08%

Significant Budget Changes:

Personal Services decreased due to the reclassification of positions to part-time. The change in Operating Expenses reflects the reclassification of repairs and maintenance to the Facilities Services Division. Capital Outlay is restricted to absolute necessities in the upcoming fiscal year.

Recreation Department

Marina Division

Appropriations Summary

Recreation Department

Facility Services Division

Values & Goals

Values & Goals

Value: Fiscal responsibility

Goals:

- ◆ Manually track recurring failures, maintenance issues and replacement schedules for all facilities
- ◆ Generate reports and trends to develop best practice plans
- ◆ Continue with the development of the comprehensive preventive maintenance program to City-owned and maintained building systems
- ◆ Maintain good working environment and relationships

Value: Organizational self sufficiency

Goals:

- ◆ Develop the team into a divisional process improvement group for reviewing processes and procedures
- ◆ Continued training on proper service delivery procedures and on the use of new and current products through authorized representatives
- ◆ Develop staff through available training resources to improve services in City-owned facilities
- ◆ Direct and develop appropriate staff members to advance within the profession

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Square footage of building space maintained	316,420	322,264	371,864
Square footage of building space cleaned	209,309	215,000	264,600

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Crew Leader I	1.00	0.00	1.00	37,688
Facilities Maintenance Manager	1.00	0.00	1.00	45,189
Maintenance Worker I	7.00	0.00	7.00	161,695
Maintenance Worker II	2.00	0.00	2.00	54,721
Trades Technician	3.00	0.00	3.00	99,662
Total	14.00	0.00	14.00	398,955

Recreation Department

Facility Services Division

Personnel Schedule

Recreation Department

Facility Services Division

Appropriations Detail

Appropriations Detail

Account # 001-8193-519

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	156,420	168,751	99,726	191,808	398,955
1310 Temporary Labor	0	84	891	10,000	21,878
1410 Overtime	10,001	11,415	7,941	15,000	15,000
1530 Bonuses/Incentives	747	567	625	875	1,750
2110 FICA	12,636	13,263	7,979	14,236	30,333
2210 Retirement	14,535	19,810	11,456	23,017	47,875
23xx Insurance	26,919	35,134	16,646	37,987	83,236
2410 Workers' Compensation	11,682	8,734	4,753	8,613	12,955
262x Other Payroll Benefits	1,491	446	505	402	1,188
TOTAL PERSONAL SERVICES	234,431	258,204	150,522	301,938	613,170
OPERATING EXPENSES					
31xx Professional Services	6,600	0	14,764	0	0
3410 Contract Services	0	11,574	2,650	21,000	21,000
4010 Travel	0	421	46	400	0
41xx Communication	2,783	927	1,066	1,500	1,500
4210 Postage	48	23	61,672	100	0
4310 Utilities	87,212	118,961	54	132,000	114,700
4410 Rental	1,344	249	13,594	500	500
4415 Internal Fleet Lease	22,892	24,100	0	23,305	30,196
4510 Insurance	5,459	5,073	4,761	8,162	13,670
461x Repairs & Maintenance- Vehicles	8,707	8,815	9,251	9,280	9,980
4620 Repairs & Maintenance- Building	178,695	45,613	24,419	70,000	68,438
4625 Repairs & Maintenance- Non-Build	9,845	3,878	8,389	10,000	58,800
46xx Repairs & Maintenance- Equipment	2,792	5,693	1,760	1,860	4,160
4710 Printing & Binding	0	65	0	200	200
49xx Advertising	0	0	68	150	150
4920 Other Current Charges	183	130	0	0	0
51xx Office Supplies	36	48	92	100	0
5180 Minor Furniture/Equipment	3,152	3,400	3,153	5,000	5,500
5210 Operating Supplies	27,216	36,053	22,036	33,280	63,600
5215 Uniforms	826	1,735	1,414	1,800	1,800
5230 Fuel Purchases	3,216	3,819	1,822	2,750	2,750
5440 Education	707	799	202	700	700
5450 Training	0	798	0	1,500	500
TOTAL OPERATING EXPENSES	361,712	272,174	171,213	323,587	398,144
OTHER USES					
9941 Utilities Allocation	(181,536)	(166,389)	(160,917)	(275,858)	(303,395)
TOTAL OTHER USES	(181,536)	(166,389)	(160,917)	(275,858)	(303,395)
TOTAL APPROPRIATIONS	414,606	363,989	160,818	349,667	707,919

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	301,938	613,170	311,232	103.08%
Operating Expenses	323,587	398,144	74,557	23.04%
Capital Outlay	0	0	0	0.00%
Other Uses	(275,858)	(303,395)	(27,537)	9.98%
TOTALS	349,667	707,919	358,252	102.46%

Recreation Department

Facility Services Division

Appropriations Summary

Significant Budget Changes:

The significant changes in this division reflect the reclassification of repairs and maintenance expenditures from various Recreation Departments to Facility Services.



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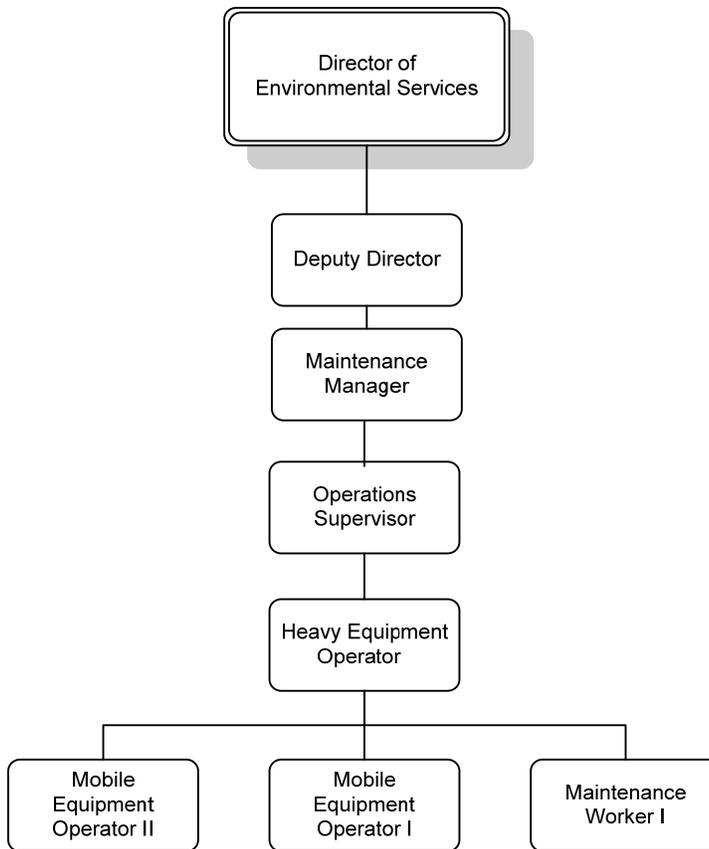
Ray Sharp, Environmental Services/Public Works Director

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:

- Street sweeping
- Cleaning catch basins
- Drainage improvements
- Design

Organizational Chart



Stormwater Department

Organization

Total Department Budget

\$ 1,450,966

Stormwater Department

Description

Description

The Stormwater system is a combination of older manmade structures/depressions and natural terrain/depressions 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 10 sub basins with a total area of 14,977 acres for improvements. The City has completed stormwater collection and treatment improvements for the Carver Heights basin and will be working to design improvements for Tally and Whispering pines basins. The current budget provides funding for an update of the stormwater master plan, 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 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
REVENUE SOURCES					
Charges for Services	696,835	961,506	712,730	1,193,825	1,431,966
Other Operating Revenue	5,933	7,847	5,619	6,176	7,000
Non Operating Revenue	13,584	359,482	7,069	1,169,590	12,000
Other Sources	0	0	0	0	0
TOTAL REVENUE SOURCES	716,352	1,328,835	725,418	2,369,591	1,450,966
APPROPRIATIONS					
Stormwater	829,768	1,833,465	607,326	2,369,591	1,450,966
TOTAL APPROPRIATIONS	829,768	1,833,465	607,326	2,369,591	1,450,966

Revenue Detail

Stormwater Department

Revenue Detail

ACCOUNT 014-0000	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>CHARGES FOR SERVICES</u>					
34306 Stormwater Utility Fees	696,835	961,506	712,730	1,193,825	1,431,966
TOTAL CHARGES FOR SERVICES	696,835	961,506	712,730	1,193,825	1,431,966
<u>OTHER OPERATING REVENUE</u>					
34905 Penalties	5,933	7,847	5,619	6,176	7,000
TOTAL OTHER OPERATING	5,933	7,847	5,619	6,176	7,000
<u>NON OPERATING REVENUE</u>					
33156 Federal Grant	73	342,081	0	0	0
33436 State Grant	(939)	0	0	714,500	0
33737 Other Grants	0	0	0	433,090	0
36101 Interest on Investments	22,488	18,059	7,353	22,000	12,000
36130 Gain/Loss Investments	(8,038)	(658)	761	0	0
36909 Other Income	0	0	(1,045)	0	0
TOTAL NON OPERATING	13,584	359,482	7,069	1,169,590	12,000
<u>OTHER SOURCES</u>					
38891 Fund Balance Appropriated	0	0	0	0	0
TOTAL OTHER SOURCES	0	0	0	0	0
TOTAL RESOURCES	716,352	1,328,835	725,418	2,369,591	1,450,966

Stormwater Department

Stormwater Division

Values & Goals

Values & Goals

Value: Excellence in all we do

Goals:

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

Value: A spirit of professionalism

Goals:

- ◆ Identify storm water projects to be implemented according to storm water master plan
- ◆ Identify third-party funding opportunities to implement storm water projects related to master plan improvements
- ◆ Identify the most critical equipment, input relevant data into Computerized Maintenance Management System, and establish preventive maintenance schedules
- ◆ Reduce localized flooding through increased preventive maintenance activities
- ◆ Clean 3,000 lineal feet of main storm water lines
- ◆ Clean and restore 40,000 lineal feet of open ditch lines as ongoing maintenance

Value: Employee empowerment and fiscal responsibility

Goal:

- ◆ Initiate and complete a strategic planning process that documents present conditions, defines future needs consistent with City goals and growth patterns, and identifies intermediate steps necessary to meet future needs

Major Accomplishments:

- Accomplished advanced Stormwater certification of 4 personnel
- Cleaned and restored 10,000 lineal feet of open ditch lines as ongoing maintenance
- Cleaned and videoed 5,000 lineal feet of main storm water lines
- Completed annual street sweeping program for 2,000 miles of city streets
- Completed NPDES phase II MS4 year 2 annual report
- Completed system improvement at Lake Maitland (Butler Pond)
- Completed rehab of Lake Robin Hood
- Certified 2 Stormwater Erosions Control Inspectors

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Streets swept (miles)	2,040	1,913	2,000
Yardage of sweeping debris collected	600	563	600
Man-hours mowing	515	1,059	800
Main lines cleaned (feet)	3,035	3,825	3,300
Main lines televised (feet)	1,630	2,313	2,000
Feet of ditch/swale restored/cleaned	42,500	36,063	40,000

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Heavy Equipment Operator	1.00	0.00	1.00	31,326
Maintenance Manager	0.33	0.00	0.33	18,148
Maintenance Worker I	1.00	0.00	1.00	21,663
Mobile Equipment Operator I	1.00	0.00	1.00	28,315
Mobile Equipment Operator II	1.00	0.00	1.00	27,866
Standby				440
Total	4.33	0.00	4.33	127,758

Stormwater Department

Stormwater Division

Personnel Schedule

Stormwater Department

Appropriations Detail

Appropriations Detail

Account # 014-5171-537

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	99,162	88,128	49,623	107,180	127,758
1410 Overtime	8,771	7,246	2,843	5,000	5,200
1530 Bonuses/Incentives	500	625	375	500	500
2110 FICA	7,467	6,666	3,886	7,096	9,420
2210 Retirement	9,422	10,497	5,946	12,381	15,278
23xx Insurance	25,918	21,965	8,341	27,547	24,137
2410 Workers' Compensation	3,881	2,400	1,452	2,675	3,342
262x Other Payroll Benefits	178	186	149	156	294
TOTAL PERSONAL SERVICES	155,299	137,713	72,615	162,535	185,929
OPERATING EXPENSES					
31xx Professional Services	79,958	249,435	33,130	72,080	70,000
3410 Contract Services	71,286	135,872	24,964	97,800	94,000
4010 Travel	1,753	2,541	128	2,340	3,120
4110 Communication	278	315	232	1,350	500
4210 Postage	0	7	0	104	0
4410 Rentals	0	0	0	104	40,000
4415 Internal Fleet Lease	52,195	56,108	32,159	55,130	54,495
4510 Insurance	2,283	2,468	1,906	3,267	4,670
461x Repairs & Maintenance- Vehicles	38,093	34,822	25,996	32,300	33,740
462x Repairs & Maintenance- Non-Build	5,420	24,447	10,857	18,720	18,000
463x Repairs & Maintenance- Equip	0	0	0	0	360
4920 Other Current Charges	500	2,440	0	0	0
4945 Injury/Damage to Others	0	711	0	0	0
4950 Uncollectible Accounts	5,688	(1,035)	3,635	6,481	6,500
496x Direct Transfer	25,713	28,492	30,913	34,877	140,168
5180 Minor Furniture/Equipment	1,966	2,319	408	520	700
5210 Operating Supplies	942	4,903	2,066	2,600	3,000
5215 Uniforms	1,104	2,320	967	3,184	3,000
5230 Fuel Purchases	9,158	8,366	5,036	10,816	10,000
5410 Publications & Memberships	743	280	15	0	100
5450 Training	1,024	2,111	502	1,493	900
TOTAL OPERATING EXPENSES	298,106	556,922	172,914	343,166	483,253
CAPITAL OUTLAY					
6110 Land Costs	0	0	0	0	0
6310 Improvements Other Than Bldgs	376,363	1,138,830	361,797	1,700,000	775,000
6410 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	376,363	1,138,830	361,797	1,700,000	775,000
OTHER USES					
9160 Reserve/Future Capital	0	0	0	161,890	6,784
9990 Contingency Fund	0	0	0	2,000	0
TOTAL OTHER USES	0	0	0	163,890	6,784
TOTAL APPROPRIATIONS	829,768	1,833,465	607,326	2,369,591	1,450,966

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	162,535	185,929	23,394	14.39%
Operating Expenses	343,166	483,253	140,087	40.82%
Capital Outlay	1,700,000	775,000	(925,000)	-54.41%
Other Uses	163,890	6,784	(157,106)	-95.86%
TOTALS	2,369,591	1,450,966	(918,625)	-38.77%

Stormwater Department

Summary of Appropriations

Significant Budget Changes:

Personal Services increased due to the reallocation of an Environmental Services employee. The increase in Operating Expenses is primarily related to a change in the distribution of the cost allocation which was prompted by the Director. Capital Outlay decreased due to the completion of ongoing projects.

Stormwater Department

Project Schedule

Project Schedule			
<u>Number</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
140002	<u>Drainage Improvements</u>		
	Basin Study Update	Stormwater Fees	100,000
	Basin Projects	Stormwater Fees	350,000
	Conveyance System	Stormwater Fees	75,000
	Curbs, Gutters, & Inlets	Stormwater Fees	50,000
	Enclose Ditch Lines	Stormwater Fees	50,000
	Miscellaneous Drainage Improvements	Stormwater Fees	75,000
	TOTAL		<u><u>700,000</u></u>
	<u>Stormwater Rehabs</u>		
	Ponds	Stormwater Fees	75,000
	TOTAL		<u><u>775,000</u></u>
		Stormwater Fees	775,000
	TOTAL		<u><u>775,000</u></u>

Jay Evans, City Manager

The City of Leesburg created the Greater Leesburg Community Redevelopment Agency (GLCRA) on May 28, 1996 (Resolution 6994) 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

Description

**Total
Department
Budget**

\$ 619,437

**Greater
Leesburg
CRA Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources and Appropriations

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>REVENUE SOURCES</u>					
Intergovernmental Revenue	197,355	237,655	328,678	335,490	340,057
Miscellaneous Revenue	2,060	6,950	7,973	6,000	10,000
Other Sources	131,981	160,508	226,539	224,066	269,380
TOTAL REVENUE SOURCES	331,396	405,113	563,190	565,556	619,437
<u>APPROPRIATIONS</u>					
CRA	331,396	405,112	101,174	565,556	619,437
TOTAL APPROPRIATIONS	331,396	405,112	101,174	565,556	619,437

Revenue Detail

Greater Leesburg CRA Fund

Revenue Detail

ACCOUNT 016-0000	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>INTERGOVERNMENTAL REVENUES</u>					
33731 Lake County/Redevelopment	197,355	237,655	328,678	335,490	340,057
TOTAL INTERGOVERNMENTAL	197,355	237,655	328,678	335,490	340,057
<u>MISCELLANEOUS REVENUE</u>					
36101 Interest on Investments	2,897	6,831	7,192	6,000	10,000
36130 Gain/Loss Investments	(837)	119	781	0	0
TOTAL MISCELLANEOUS REVENUE	2,060	6,950	7,973	6,000	10,000
<u>OTHER SOURCES</u>					
38110 From Gen. Fund/Ad Valorem	131,981	160,508	226,539	224,066	269,380
38891 Fund Balance Appropriated	0	0	0	0	0
TOTAL OTHER SOURCES	131,981	160,508	226,539	224,066	269,380
TOTAL RESOURCES	331,396	405,113	563,190	565,556	619,437

**Greater
Leesburg
CRA Fund**

**Appropriations
Detail**

Appropriations Detail

Account # 016-6190-5xx

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>OPERATING EXPENSES</u>					
3110 Professional Services	0	0	0	0	0
3410 Contract Services	0	0	0	0	0
4810 Promotional Activities	0	0	0	0	0
4911 Advertising	0	0	0	0	0
4920 Other Current Charges	165,424	201,125	200	200	0
5210 Operating Supplies	0	0	0	0	0
TOTAL OPERATING EXPENSES	165,424	201,125	200	200	0
<u>DEBT SERVICE</u>					
7110 Principal	14,846	15,645	9,512	16,486	17,373
7210 Interest	9,201	8,402	4,516	7,562	6,675
TOTAL DEBT SERVICE	24,047	24,047	14,028	24,048	24,048
<u>OTHER USES</u>					
9101 Transfer to General Fund	141,925	179,940	86,946	258,630	285,671
9112 Transfer to CDBG	0	0	0	0	0
9131 Transfer to Capital Projects	0	0	0	0	0
9910 Reserve for Future	0	0	0	282,678	309,718
TOTAL OTHER USES	141,925	179,940	86,946	541,308	595,389
TOTAL APPROPRIATIONS	331,396	405,112	101,174	565,556	619,437

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	200	0	(200)	-100.00%
Debt Service	24,048	24,048	0	0.00%
Other Uses	541,308	595,389	54,081	9.99%
TOTALS	565,556	619,437	53,881	9.53%

Greater Leesburg CRA Fund

Appropriations Summary



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**Carver Heights
& Vicinity
Community
Redevelopment
Agency**

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 and expiring on September 30, 2016 pursuant to Section 163.512 Florida Statutes, and generates a 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 agency is part of the City's Comprehensive Plan to enhance the area known as Carver Heights and its vicinity. The boundaries of the CHCRA are generally County Road 468 to the east, the former Seaboard Coast Line railroad right-of-way to the west, the Leesburg city limits to the north, and McCormack Street to the south. The agency determined the existence of blighted areas, noted the general decline of the area, and will make improvements utilizing available funds.

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

- Provide a Community Redevelopment Agency Program Coordinator and establish a Community Redevelopment Agency Office
- Develop infrastructure and pedestrian support (sidewalk) facilities
- Develop a comprehensive recreation program and facilities
- Develop a commercial and industrial improvement program
- Develop the 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.

Description

**Total
Department
Budget**

\$ 301,035

**Carver
Heights
CRA Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources and Appropriations

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>REVENUE SOURCES</u>					
Intergovernmental Revenue	1,683	37,371	122,786	125,745	163,509
Miscellaneous Revenues	553	3,074	5,632	2,000	8,000
Other Sources	1,126	25,240	84,629	83,982	129,526
TOTAL REVENUE SOURCES	3,362	65,685	213,047	211,727	301,035
<u>APPROPRIATIONS</u>					
CRA	444	21,783	10,970	211,727	301,035
TOTAL APPROPRIATIONS	444	21,783	10,970	211,727	301,035

Revenue Detail

Carver Heights CRA Fund

Revenue Detail

ACCOUNT 017-0000	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
INTERGOVERNMENTAL REVENUES					
33731 Lake County/Redevelopment	1,683	37,371	122,786	125,745	163,509
TOTAL INTERGOVERNMENTAL	1,683	37,371	122,786	125,745	163,509
MISCELLANEOUS REVENUES					
36101 Interest on Investments	884	2,846	5,141	2,000	8,000
36130 Gain/Loss Investments	(331)	228	491	0	0
TOTAL MISCELLANEOUS REVENUES	553	3,074	5,632	2,000	8,000
OTHER SOURCES					
38110 From Gen. Fund/Ad Valorem	1,126	25,240	84,629	83,982	129,526
38891 Fund Balance Appropriated	0	0	0	0	0
TOTAL OTHER SOURCES	1,126	25,240	84,629	83,982	129,526
TOTAL RESOURCES	3,362	65,685	213,047	211,727	301,035

**Carver
Heights
CRA Fund**

**Appropriations
Detail**

Appropriations Detail

Account # 017-6190-559

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
OPERATING EXPENSES					
3110 Professional Services	444	16,608	10,770	0	0
4911 Advertising-Other Ads	0	0	0	0	0
4920 Other Current Charges	0	175	200	200	0
TOTAL OPERATING EXPENSES	444	16,783	10,970	200	0
CAPITAL OUTLAY					
6110 Land Costs	0	5,000	0	0	0
TOTAL CAPITAL OUTLAY	0	5,000	0	0	0
OTHER USES					
9910 Reserve for Future	0	0	0	211,527	301,035
TOTAL OTHER USES	0	0	0	211,527	301,035
TOTAL APPROPRIATIONS	444	21,783	10,970	211,727	301,035

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	200	0	(200)	-100.00%
Capital Outlay	0	0	0	0.00%
Other Uses	211,527	301,035	89,508	42.32%
TOTALS	211,727	301,035	89,308	42.18%

Carver Heights CRA Fund

Appropriations Summary



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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 for 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 fund.

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

Description

**Total
Department
Budget**

\$ 1,221,068

**US Highway
441/27
CRA Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources & Appropriations

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>REVENUE SOURCES</u>					
Intergovernmental Revenue	0	0	406,608	375,543	671,294
Other Uses	0	0	280,252	272,444	531,774
TOTAL REVENUE SOURCES	0	0	698,557	647,987	1,221,068
<u>APPROPRIATIONS</u>					
Economic Development	0	0	9,736	647,987	1,221,068
TOTAL APPROPRIATIONS	0	0	9,736	647,987	1,221,068

Revenue Detail

US Highway 441/27 CRA Fund

Revenue Detail

ACCOUNT 018-0000	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>INTERGOVERNMENTAL REVENUES</u>					
33731 Lake County/Redevelopment	0	0	406,608	375,543	671,294
TOTAL INTERGOVERNMENTAL	0	0	406,608	375,543	671,294
<u>MISCELLANEOUS REVENUES</u>					
36101 Interest on Investments	0	0	10,800	0	18,000
36130 Gain/Loss Investment	0	0	897	0	0
TOTAL MISCELLANEOUS	0	0	11,697	0	18,000
<u>OTHER USES</u>					
38110 From Gen. Fund/Ad Valorem	0	0	280,252	272,444	531,774
TOTAL OTHER USES	0	0	280,252	272,444	531,774
TOTAL RESOURCES	0	0	698,557	647,987	1,221,068

**US Highway
441/27
CRA Fund**

Appropriations Detail

Account # 018-6190-559

**Appropriations
Detail**

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
OPERATING EXPENSES					
3110 Professional Services	0	0	9,736	100,000	0
TOTAL OPERATING EXPENSES	0	0	9,736	100,000	0
CAPITAL OUTLAY					
6110 Land Costs	0	0	0	547,987	0
6310 Improvements Other Than Bldgs	0	0	0	0	450,000
TOTAL CAPITAL OUTLAY	0	0	0	547,987	450,000
OTHER USES					
9910 Reserve for Future	0	0	0	0	771,068
TOTAL OTHER USES	0	0	0	0	771,068
TOTAL APPROPRIATIONS	0	0	9,736	647,987	1,221,068

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	100,000	0	(100,000)	-100.00%
Capital Outlay	547,987	450,000	(97,987)	-17.88%
Other Uses	0	771,068	771,068	100.00%
TOTALS	647,987	1,221,068	573,081	88.44%

US Highway 441/27 CRA Fund

Appropriations Summary



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William Chrisman, Police Chief

Police Forfeiture Fund

Police Forfeiture Fund

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

Description

Municipal Seizures

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

**Total
Department
Budget**

\$ 69,400

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**

Revenue Sources & Appropriations

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>REVENUE SOURCES</u>					
Fines & Forfeitures	0	0	0	0	62,000
Other Sources	0	0	0	0	7,400
TOTAL REVENUE SOURCES	0	0	0	0	69,400
<u>APPROPRIATIONS</u>					
Fines & Forfeitures	0	0	0	0	69,400
TOTAL APPROPRIATIONS	0	0	0	0	69,400

Revenue Detail

Police Forfeiture Fund

ACCOUNT 121-0000	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>FINES AND FORFEITURES</u>					
35105 Criminal Fines & Forfeits	0	0	0	0	62,000
TOTAL FINES AND FORFEITURES	0	0	0	0	62,000
<u>OTHER SOURCES</u>					
38891 Fund Balance Appropriated	0	0	0	0	7,400
TOTAL OTHER SOURCES	0	0	0	0	7,400
TOTAL RESOURCES	0	0	0	0	69,400

Revenue Detail

**Police
Forfeiture
Fund**

Appropriations Detail

Account # 121-xxxx-xxx

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>OPERATING EXPENSES</u>					
4981 Forfeiture Costs	0	0	0	0	15,000
TOTAL OPERATING EXPENSES	0	0	0	0	15,000
<u>CAPITAL OUTLAY</u>					
6480 Forfeiture Proceeds	0	0	0	0	29,400
TOTAL CAPITAL OUTLAY	0	0	0	0	29,400
<u>OTHER USES</u>					
9101 Transfer to General Fund	0	0	0	0	25,000
TOTAL OTHER USES	0	0	0	0	25,000
TOTAL APPROPRIATIONS	0	0	0	0	69,400

**Appropriations
Detail**

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	15,000	15,000	100.00%
Capital Outlay	0	29,400	29,400	100.00%
Other Uses	0	25,000	25,000	100.00%
TOTALS	0	69,400	69,400	100.00%

Police Forfeiture Fund

Appropriations Summary



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William Chrisman, Police Chief

Police Education Receipts Fund

Police Education Fund

The City has been tracking Criminal Justice Education funds 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. The Fiscal Year 2007-08 budget includes a Special Revenue Fund to account for fund balances created by Criminal Justice Education Funding. The Florida Statute listed below describes the authority and usage for the funding.

Description

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

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

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

**Total
Department
Budget**

\$ 17,000

**Police
Education
Receipts
Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources & Appropriations

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
REVENUE SOURCES					
Police Education - 2nd \$	0	0	0	0	17,000
TOTAL REVENUE SOURCES	0	0	0	0	17,000
APPROPRIATIONS					
Police Education Receipts	0	0	0	0	17,000
TOTAL APPROPRIATIONS	0	0	0	0	17,000

Revenue Detail

Police Education Receipts Fund

Revenue Detail

ACCOUNT 122-0000	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
FINES AND FORFEITURES					
35103 Police Education - 2nd \$	0	0	0	0	17,000
TOTAL FINES & FORFEITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,000</u>
TOTAL RESOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,000</u>

**Police
Education
Receipts
Fund**

Appropriations Detail

Account # 122-xxxx-xxx

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>OTHER USES</u>					
9160 Reserve/Future Capital	0	0	0	0	17,000
TOTAL OTHER USES	0	0	0	0	17,000
TOTAL APPROPRIATIONS	0	0	0	0	17,000

**Appropriations
Detail**

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Other Uses	0	17,000	17,000	100.00%
TOTALS	0	17,000	17,000	100.00%

Police Education Receipts Fund

Appropriations Summary



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Jerry Boop, CPA, CGFOA, Finance Director

Discretionary Sales Tax Fund

Description

Total Department Budget

\$ 1,820,176

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

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
REVENUE SOURCES					
Intergovernmental Revenue	0	0	744,089	0	1,820,176
Miscellaneous Revenue	0	0	2,754	0	0
TOTAL REVENUE SOURCES	0	0	746,843	0	1,820,176
APPROPRIATIONS					
Discretionary Sales Tax	0	0	353,640	0	1,820,176
TOTAL APPROPRIATIONS	0	0	353,640	0	1,820,176

Revenue Detail

Discretionary Sales Tax Fund

Revenue Detail

ACCOUNT 132-0000	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
TAXES					
31261 Local Option Sales Tax	0	0	744,089	0	1,820,176
TOTAL TAXES	0	0	744,089	0	1,820,176
MISCELLANEOUS REVENUE					
36130 Gain/Loss Investment	0	0	178	0	0
36161 Int. Local Option Sales Tax	0	0	2,576	0	0
TOTAL MISCELLANEOUS REVENUE	0	0	2,754	0	0
TOTAL RESOURCES	0	0	746,843	0	1,820,176

**Discretionary
Sales Tax
Fund**

Appropriations Detail

Account # 132-xxxx-xxx

**Appropriations
Detail**

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
OTHER USES					
9101 Transfer to General Fund	0	0	0	0	39,986
9121 Debt Service	0	0	353,640	0	1,625,700
9131 Transfer to Capital Project	0	0	0	0	154,490
TOTAL OTHER USES	0	0	353,640	0	1,820,176
TOTAL APPROPRIATIONS	0	0	353,640	0	1,820,176

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Other Uses	0	1,820,176	1,820,176	100.00%
TOTALS	0	1,820,176	1,820,176	100.00%

Discretionary Sales Tax Fund

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. The Fiscal Year 2007-08 budget includes a Special Revenue Fund to account for fund balances created by Impact Fees.

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

Description

**Total
Department
Budget**

\$ 401,500

**Police
Impact Fees
Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources & Appropriations

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
REVENUE SOURCES					
Miscellaneous Revenue	0	0	51,239	0	100,000
Other Sources	0	0	0	0	301,500
TOTAL REVENUE SOURCES	0	0	51,239	0	401,500
APPROPRIATIONS					
Operating Expenses	0	0	0	0	300,000
Capital Outlay	0	0	0	0	101,500
TOTAL APPROPRIATIONS	0	0	0	0	401,500

Revenue Detail

Police Impact Fees Fund

Revenue Detail

ACCOUNT 141-0000	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
MISCELLANEOUS REVENUE					
36101 Interest on Investments	0	0	854	0	0
36130 Gain/Loss Investment	0	0	20	0	0
36322 Police Impact Fees	0	0	50,365	0	100,000
TOTAL MISCELLANEOUS REVENUE	0	0	51,239	0	100,000
OTHER SOURCES					
38891 Fund Balance Appropriated	0	0	0	0	301,500
TOTAL OTHER SOURCES	0	0	0	0	301,500
TOTAL RESOURCES	0	0	51,239	0	401,500

**Police
Impact Fees
Fund**

**Appropriations
Detail**

Appropriations Detail

Account # 141-xxxx-xxx

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>OPERATING EXPENSES</u>					
5210 Operating Supplies	0	0	0	0	300,000
TOTAL OPERATING EXPENSES	0	0	0	0	300,000
<u>CAPITAL OUTLAY</u>					
6310 Improvements other than blds	0	0	0	0	101,500
TOTAL CAPITAL OUTLAY	0	0	0	0	101,500
TOTAL APPROPRIATIONS	0	0	0	0	401,500

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	300,000	300,000	100.00%
Capital Outlay	0	101,500	101,500	100.00%
TOTALS	0	401,500	401,500	100.00%

Police Impact Fees Fund

Appropriations Summary

**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	101,500
		TOTAL	<u>101,500</u>
		Police Impact Fees	101,500
		TOTAL	<u>101,500</u>

**Project
Schedule**

Dennis Sargent, Fire Chief

**Fire
Impact Fees
Fund**

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. The Fiscal Year 2007-08 budget includes a Special Revenue Fund to account for fund balances created by Impact Fees.

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

Description

**Total
Department
Budget**

\$ 100,000

**Fire
Impact Fees
Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources & Appropriations

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
REVENUE SOURCES					
Miscellaneous Revenue	0	0	42,514	0	100,000
TOTAL REVENUE SOURCES	0	0	42,514	0	100,000
APPROPRIATIONS					
Other Uses	0	0	0	0	100,000
TOTAL APPROPRIATIONS	0	0	0	0	100,000

Revenue Detail

**Fire
Impact Fees
Fund**

**Revenue
Detail**

ACCOUNT 142-0000	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
MISCELLANEOUS REVENUE					
36101 Interest on Investments	0	0	534	0	0
36130 Gain/Loss Investment	0	0	12	0	0
36322 Fire Impact Fees	0	0	41,968	0	100,000
TOTAL MISCELLANEOUS REVENUE	0	0	42,514	0	100,000
TOTAL RESOURCES	0	0	42,514	0	100,000

**Fire
Impact Fees
Fund**

Appropriations Detail

Account # 142-xxxx-xxx

**Appropriations
Detail**

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
OTHER USES					
9160 Reserve for Future Use	0	0	0	0	100,000
TOTAL OTHER USES	0	0	0	0	100,000
TOTAL APPROPRIATIONS	0	0	0	0	100,000

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Other Uses	0	100,000	100,000	100.00%
TOTALS	0	100,000	100,000	100.00%

Fire Impact Fees Fund

Appropriations Summary



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Bruce Ericson, CPRP, Director of Recreation & Parks

**Recreation
Impact Fees
Fund**

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. The Fiscal Year 2007-08 budget includes a Special Revenue Fund to account for fund balances created by Impact Fees.

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

Description

**Total
Department
Budget**

\$ 200,000

**Recreation
Impact Fees
Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources & Appropriations

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>REVENUE SOURCES</u>					
Miscellaneous Revenue	0	0	67,322	0	140,000
Other Sources	0	0	0	0	60,000
TOTAL REVENUE SOURCES	0	0	67,322	0	200,000
<u>APPROPRIATIONS</u>					
Other Uses	0	0	22,069	0	200,000
TOTAL APPROPRIATIONS	0	0	22,069	0	200,000

Revenue Detail

Recreation Impact Fees Fund

Revenue Detail

ACCOUNT 143-0000	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
MISCELLANEOUS REVENUE					
36101 Interest on Investments	0	0	1,051	0	0
36130 Gain/Loss Investment	0	0	23	0	0
36327 Recreation Impact Fees	0	0	66,248	0	140,000
TOTAL MISCELLANEOUS REVENUE	0	0	67,322	0	140,000
OTHER SOURCES					
38891 Fund Balance Appropriated	0	0	0	0	60,000
TOTAL OTHER SOURCES	0	0	0	0	60,000
TOTAL RESOURCES	0	0	67,322	0	200,000

**Recreation
Impact Fees
Fund**

Appropriations Detail

Account # 143-xxxx-xxx

**Appropriations
Detail**

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>OTHER USES</u>					
9131 Transfer to Capital Projects	0	0	22,069	0	200,000
TOTAL OTHER USES	0	0	22,069	0	200,000
TOTAL APPROPRIATIONS	0	0	22,069	0	200,000

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Other Uses	0	200,000	200,000	100.00%
TOTALS	0	200,000	200,000	100.00%

Recreation Impact Fees Fund

Appropriations Summary



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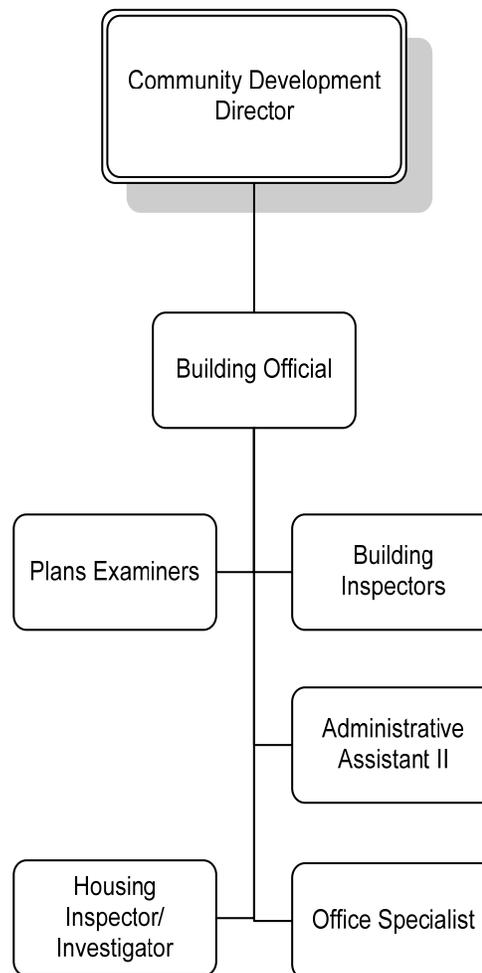
Laura McElhanon, AICP, Community Development Director

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 the Fiscal 2007-08 budgets. 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. The Fiscal Year 2007-08 budget includes a Special Revenue Fund to account for fund balances created by Building Division Operations.

Organizational Chart



Building Permits Fund

Description

Total Department Budget

\$ 972,000

**Building
Permits
Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources & Appropriations

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>REVENUE SOURCES</u>					
Miscellaneous Revenue	0	0	369,245	0	972,000
Other Sources	0	0	30,356	0	0
TOTAL REVENUE SOURCES	0	0	399,601	0	972,000
<u>APPROPRIATIONS</u>					
Building Permits	0	0	0	0	972,000
TOTAL APPROPRIATIONS	0	0	0	0	972,000

Revenue Detail

Building Permits Fund

Revenue Detail

ACCOUNT 151-0000	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
LICENSES & PERMITS					
32201 Building Permits	0	0	250,585	0	648,000
32901 Plumbing Permits	0	0	31,811	0	90,000
32902 Electric Permits	0	0	41,979	0	117,000
32903 Gas Permits	0	0	15,617	0	41,400
32905 Mechanical Permits	0	0	24,610	0	64,800
32908 Sign Permits	0	0	4,643	0	10,800
TOTAL MISCELLANEOUS REVENUE	0	0	369,245	0	972,000
NON OPERATING REVENUE					
36101 Interest on Investments	0	0	647	0	0
36130 Gain/ Loss Investments	0	0	35	0	0
36906 Miscellaneous Reimbursement	0	0	29,674	0	0
38891 Fund Balance Appropriated	0	0	0	0	0
TOTAL OTHER SOURCES	0	0	30,356	0	0
TOTAL RESOURCES	0	0	399,601	0	972,000

Building Permits Fund

Values & Goals

Values & Goals

Value: Open, accessible government

Goals:

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

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: A spirit of professionalism

Goals:

- ◆ In order to continue to emphasize customer service, phone calls will be answered by the end of two rings and minor requests will be addressed within 24 hours
- ◆ 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

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Permits issued:	70	75	76
Commercial	540	600	400
Residential	8	10	6
Mobile home	4,000	4,250	3,200
Misc:	18	20	22
Demolition: Residential	10	15	15
Commercial			
Value of construction:	\$40,000,000	\$45,000,000	\$40,000,000
Commercial	\$115,000,000	\$150,000,000	\$75,000,000
Residential	\$155,000,000	\$195,000,000	\$115,000,000
Total construction value	\$1,100,000	\$1,250,000	\$980,000

Personnel Schedule

Building Permits Fund

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Administrative Assistant I	1.00	-1.00	0.00	0
Administrative Assistant II	1.00	0.00	1.00	32,782
Building Inspector	4.00	-1.00	3.00	143,037
Building Official	1.00	0.00	1.00	75,898
Community Development Director	0.50	0.00	0.50	40,350
Housing Inspector	1.00	0.00	1.00	35,399
Office Specialist	1.00	0.00	1.00	24,186
Plans Examiner I & II	2.00	0.00	2.00	116,959
Total	11.50	-2.00	9.50	468,611

**Building
Permits
Fund**

**Appropriations
Detail**

Appropriations Detail

Account # 151-xxxx-xxx

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	0	0	282,290	0	468,611
1310 Temporary Labor	0	0	0	0	0
1410 Overtime	0	0	1,587	0	2,500
15xx Bonuses/Incentives	0	0	1,313	0	1,937
2110 FICA	0	0	21,043	0	33,277
2210 Retirement	0	0	31,306	0	51,392
23xx Insurance	0	0	35,147	0	61,048
2410 Workers' Compensation	0	0	10,621	0	11,073
26xx Other Payroll Benefits	0	0	2,976	0	5,617
TOTAL PERSONAL SERVICES	0	0	386,283	0	635,455
OPERATING EXPENSES					
3410 Contract Services	0	0	2,193	0	0
4010 Travel	0	0	1,850	0	3,556
4110 Communication	0	0	3,293	0	4,840
4210 Postage	0	0	157	0	300
4310 Utilities	0	0	1,440	0	2,400
4410 Rentals	0	0	59,051	0	79,643
4415 Internal Fleet Lease	0	0	8,240	0	12,742
4510 Insurance	0	0	3,465	0	5,967
461x Repairs & Maintenance- Vehicles	0	0	7,117	0	9,340
462x Repairs & Maintenance- Building	0	0	3,320	0	0
463x Repairs & Maintenance- Equipment	0	0	2,721	0	10,340
4710 Printing & Binding	0	0	316	0	600
4810 Promotional Activities	0	0	0	0	500
4920 Other Current Charges	0	0	4,386	0	0
4961 General Administrative	0	0	0	0	95,005
5110 Office Supplies	0	0	4,194	0	0
5180 Minor Furniture/Equipment	0	0	14,305	0	1,000
5210 Operating Supplies	0	0	7,910	0	5,100
5215 Uniforms	0	0	1,867	0	2,500
5230 Fuel Purchases	0	0	7,463	0	14,000
5410 Publications & Memberships	0	0	512	0	3,275
5440 Education	0	0	0	0	5,000
5450 Training	0	0	1,385	0	2,015
TOTAL OPERATING EXPENSES	0	0	135,185	0	258,123
CAPITAL OUTLAY					
6310 Improvement other than Bldgs	0	0	79,970	0	0
TOTAL CAPITAL OUTLAY	0	0	79,970	0	0
OTHER USES					
9160 Reserve/ Future Capital	0	0	0	0	78,422
TOTAL OTHER USES	0	0	0	0	78,422
TOTAL APPROPRIATIONS	0	0	601,438	0	972,000

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

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	635,455	635,455	100.00%
Operating Expenses	0	258,123	258,123	100.00%
Capital Outlay	0	0	0	0.00%
Other Uses	0	78,422	78,422	100.00%
TOTALS	0	972,000	972,000	100.00%

Building Permits Fund

Appropriations Summary



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Jerry Boop, CPA, CGFOA, 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:

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

Total Department Budget

\$ 1,625,700

**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:

Issue	Year	Principal	Interest	Total
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	
TOTAL		16,455,000	13,814,053	30,269,053

Revenue Sources & Appropriations

Debt Service Fund

Revenue Sources & Appropriations

Revenue Detail

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
REVENUE SOURCES					
Taxes	463,524	712,224	0	606,236	0
Intergovernmental Revenue	835,024	914,155	0	1,019,879	0
Miscellaneous Revenue	2,821	(88)	0	0	0
Other Sources	0	0	948,570	0	1,625,700
TOTAL REVENUE SOURCES	1,301,369	1,626,291	948,570	1,626,115	1,625,700

APPROPRIATIONS					
Debt Service	1,296,368	1,296,293	1,589	1,626,115	1,625,700
TOTAL APPROPRIATIONS	1,296,368	1,296,293	1,589	1,626,115	1,625,700

Revenue Detail

ACCOUNT	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
021-0000					
TAXES					
31261 Local Option Sales Tax	463,524	712,224	0	606,236	0
TOTAL TAXES	463,524	712,224	0	606,236	0
INTERGOVERNMENTAL REVENUE					
33518 Half Cent Sales Tax	835,024	914,155	0	1,019,879	0
TOTAL INTERGOVERNMENTAL	835,024	914,155	0	1,019,879	0
MISCELLANEOUS REVENUE					
36101 Interest on Investments	4,768	(78)	0	0	0
36130 Gain/Loss Investments	(1,947)	(10)	0	0	0
TOTAL MISCELLANEOUS REVENUE	2,821	(88)	0	0	0
OTHER SOURCES					
38111 From General Fund	0	0	594,930	0	0
38191 From Discretionary Tax	0	0	353,640	0	1,625,700
38891 Fund Balance Appropriated	0	0	0	0	0
TOTAL OTHER SOURCES	0	0	948,570	0	1,625,700
TOTAL RESOURCES	1,301,369	1,626,291	948,570	1,626,115	1,625,700

**Debt
Service
Fund**

**Appropriations
Detail &
Summary**

Appropriations Detail

Account # 021-1326-517

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
DEBT SERVICE					
71xx Principal Payments	135,000	140,000	0	145,000	485,000
7210 Interest Payments	362,615	356,315	0	330,000	342,480
7212 Interest-2004 Bonds	797,595	797,595	0	349,645	781,220
7310 Reserve Requirement	0	0	0	789,470	15,000
7311 Fees	1,158	2,383	1,589	2,000	2,000
7312 Reserve-2004 Bonds	0	0	0	10,000	0
TOTAL DEBT SERVICE	1,296,368	1,296,293	1,589	1,626,115	1,625,700
TOTAL APPROPRIATIONS	1,296,368	1,296,293	1,589	1,626,115	1,625,700

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Debt Services	1,626,115	1,625,700	(415)	-0.03%
TOTALS	1,626,115	1,625,700	(415)	-0.03%

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, & 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 2007-17.

Capital Projects Fund

Description

**Total
Department
Budget**

\$ 6,774,630

**Capital
Projects
Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources & Appropriations

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>REVENUE SOURCES</u>					
Taxes	1,121,298	1,095,068	74,177	0	0
Intergovernmental Revenue	2,523,769	2,134,148	1,488,981	9,727,669	6,025,140
Miscellaneous Revenue	1,028,609	376,198	118,020	0	0
Other Sources	1,373,669	81,060	22,069	3,715,000	749,490
TOTAL REVENUE SOURCES	6,047,345	3,686,474	1,703,247	13,442,669	6,774,630
<u>APPROPRIATIONS</u>					
Finance	22,498	0	0	0	0
Airport	3,614,308	1,612,766	1,144,973	8,182,640	6,179,630
Police	381,694	181,537	0	0	0
Fire	7,800	97,047	0	0	0
Public Works	828,168	4,109,282	2,476,928	2,870,765	395,000
Library	647,834	4,612,935	1,995,237	152,941	0
Recreation	613,213	1,214,570	196,750	2,109,412	200,000
Non- Departmental	0	0	0	126,911	0
TOTAL APPROPRIATIONS	6,115,515	11,828,137	5,813,888	13,442,669	6,774,630

Revenue Detail

Capital Projects Fund

Revenue Detail

ACCOUNT	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
031-0000					
<u>TAXES</u>					
31261 Local Option Sales Tax	1,121,298	1,095,068	74,177	0	0
TOTAL TAXES	1,121,298	1,095,068	74,177	0	0
<u>INTERGOVERNMENTAL REVENUE</u>					
33111 General Government	0	0	0	0	0
33119 Federal Grant - CDBG	13,794	20,730	240,736	515,000	0
33122 Federal Grant - Fire	0	0	0	0	0
33142 Federal Grant - Airport	456,464	189,798	187,997	6,158,508	5,870,649
33442 State Grant - Airport	1,728,223	1,118,075	432,253	1,642,066	154,491
33451 State Grant - Canal Street	0	0	0	0	0
33471 New Library Facility	0	150,000	312,995	500,000	0
33472 State Grant - Parks	0	320,499	15,000	412,095	0
33771 New Library Facility	0	150,000	300,000	500,000	0
33772 Rails to Trails	0	0	0	0	0
33772 Lake County - Sleepy Hollow	325,289	185,046	0	0	0
TOTAL INTERGOVERNMENTAL	2,523,769	2,134,148	1,488,981	9,727,669	6,025,140
<u>MISCELLANEOUS REVENUE</u>					
36101 Interest on Investments	-21,499	-43,575	-30,632	0	0
36130 Gain/Loss Investments	-951	-3,076	-1,759	0	0
36161 Int.-Local Opt.Sales Tax	25,077	24,364	13,042	0	0
36162 Bond Funds	470,982	398,394	128,398	0	0
36404 Recovery From Losses	0	0	0	0	0
36609 Contributions/Donations	555,000	0	8,971	0	0
36902 Discount-Accounts Payable	0	91	0	0	0
36906 Misc. Reimbursement	0	0	0	0	0
TOTAL MISCELLANEOUS	1,028,609	376,198	118,020	0	0
<u>OTHER SOURCES</u>					
38111 From General Fund	0	0	0	0	395,000
38114 Recreation	0	0	22,069	0	200,000
38141 Transfer From Electric	309,824	57,196	0	0	0
38143 Transfer From Water	1,063,845	23,864	0	0	0
38412 Bond Proceeds	0	0	0	3,715,000	0
38891 Fund Balance Appropriated	0	0	0	0	0
38191 From Discretionary Tax	0	0	0	0	154,490
TOTAL OTHER SOURCES	1,373,669	81,060	22,069	3,715,000	749,490
TOTAL RESOURCES	6,047,345	3,686,474	1,703,247	13,442,669	6,774,630

**Capital
Projects
Fund**

**Appropriations
Detail**

Appropriations Detail

Account # 031-xxxx-xxx

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>Finance (1326)</u>					
<u>DEBT SERVICE</u>					
7315 Issue Costs	22,498	0	0	0	0
TOTAL DEBT SERVICE	22,498	0	0	0	0
TOTAL FINANCE	22,498	0	0	0	0
<u>Airport (1821-542)</u>					
<u>PERSONAL SERVICES</u>					
12xx Regular Salaries & Wages	11,334	6,339	0	0	0
2xxx Fringe Benefits	4,195	2,566	0	0	0
TOTAL PERSONAL SERVICES	15,529	8,905	0	0	0
<u>OPERATING EXPENSES</u>					
31xx Professional Services	290,280	217,441	281,054	2,237,500	0
4010 Travel	15,552	0	0	0	0
4210 Postage	0	0	49	0	0
4625 Repairs & Maintenance- Non-Build	0	1,720	0	0	0
49xx Other Current Charges	3,535	1,167	385	0	0
TOTAL OPERATING EXPENSES	309,367	220,328	281,488	2,237,500	0
<u>CAPITAL OUTLAY</u>					
6110 Land	0	0	0	0	0
6210 Buildings	1,958,041	1,083,663	713,609	0	0
6310 Improvements Other Than Bldgs	1,331,371	299,870	149,876	5,945,140	6,179,630
6410 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	3,289,412	1,383,533	863,485	5,945,140	6,179,630
TOTAL AIRPORT	3,614,308	1,612,766	1,144,973	8,182,640	6,179,630
<u>Police Department (2111-521)</u>					
<u>OPERATING EXPENSES</u>					
31xx Professional Expenses	65,408	0	0	0	0
49xx Other Current Charges	0	0	0	0	0
TOTAL OPERATING EXPENSES	65,408	0	0	0	0
<u>CAPITAL OUTLAY</u>					
6110 Land	21,137	0	0	0	0
6210 Buildings	0	0	0	0	0
6310 Improvements Other Than Bldgs	19,947	0	0	0	0
6410 Machinery & Equipment	275,202	181,537	0	0	0
TOTAL CAPITAL OUTLAY	316,287	181,537	0	0	0
TOTAL POLICE DEPARTMENT	381,694	181,537	0	0	0

Appropriations Detail (Continued)

Account # 031-xxxx-xxx

**Capital
Projects
Fund**

**Appropriations
Detail
(Continued)**

Fire Department (2220-522)

OPERATING EXPENSES

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
31xx Professional Services	0	36	0	0	0
5450 Training	7,800	0	0	0	0
TOTAL OPERATING EXPENSES	7,800	36	0	0	0

CAPITAL OUTLAY

6110 Land	0	4,250	0	0	0
6210 Buildings	0	80,575	0	0	0
6310 Improve Other Than Bldgs	0	5,881	0	0	0
6410 Machinery & Equipment	0	6,305	0	0	0
TOTAL CAPITAL OUTLAY	0	97,011	0	0	0

TOTAL FIRE DEPARTMENT

7,800	97,047	0	0	0
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Public Works Department (51xx-xxx)

PERSONAL SERVICES

12xx Regular Salaries & Wages	997	7,994	5,745	0	0
2xxx Fringe Benefits	361	2,538	2,029	0	0
TOTAL PERSONAL SERVICES	1,358	10,532	7,774	0	0

OPERATING EXPENSES

31xx Professional Services	142,436	310,238	36,762	0	0
4410 Rentals	0	490	0	0	0
49xx Other Current Charges	600	2,126	0	0	0
TOTAL OPERATING EXPENSES	143,036	312,854	36,762	0	0

CAPITAL OUTLAY

6110 Land	0	256,696	270,802	0	0
6210 Buildings	254,883	1,912,187	68,573	1,394,118	0
6310 Improvements Other Than Bldgs	428,891	119,650	1,955,846	1,476,647	395,000
6410 Machinery & Equipment	0	1,497,363	137,171	0	0
TOTAL CAPITAL OUTLAY	683,774	3,785,896	2,432,392	2,870,765	395,000

TOTAL PUBLIC WORKS

828,168	4,109,282	2,476,928	2,870,765	395,000
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**Capital
Projects
Fund**

**Appropriations
Detail
(Continued)**

Appropriations Detail (Continued)

Account # 031-xxxx-xxx

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>Library (7111-571)</u>					
<u>PERSONAL SERVICES</u>					
1210 Regular Salaries & Wages	796	3,468	2,141	0	0
2xxx Fringe Benefits	292	1,233	737	0	0
TOTAL PERSONAL SERVICES	1,088	4,701	2,878	0	0
<u>OPERATING EXPENSES</u>					
3110 Professional Services	112,382	161,482	29,205	0	0
49xx Other Operating Expenses	37,365	356		0	0
TOTAL OPERATING EXPENSES	149,747	161,838	29,205	0	0
<u>CAPITAL OUTLAY</u>					
6210 Buildings	496,999	4,431,546	1,948,304	152,941	0
6410 Machinery & Equipment	0	14,850	14,850	0	0
TOTAL CAPITAL OUTLAY	496,999	4,446,396	1,963,154	152,941	0
TOTAL LIBRARY DEPARTMENT	647,834	4,612,935	1,995,237	152,941	0
<u>Recreation (81xx-57x)</u>					
<u>PERSONAL SERVICES</u>					
1210 Regular Salaries & Wages	0	301	898	0	0
2xxx Benefits	0	95	305	0	0
TOTAL PERSONAL SERVICES	0	396	1,203	0	0
<u>OPERATING EXPENSES</u>					
3110 Professional Services	41,929	473,916	817	0	0
49xx Other Current Charges	1,160	0	591	0	0
TOTAL OPERATING EXPENSES	43,089	473,916	1,408	0	0
<u>CAPITAL OUTLAY</u>					
6110 Land	11,600	617,041	0	0	0
6210 Buildings	425,689	5,000	18,116	142,353	0
6310 Improvements Other Than Bldgs	132,835	117,241	172,558	1,967,059	200,000
6410 Machinery & Equipment	0	976	3,465	0	0
TOTAL CAPITAL OUTLAY	570,124	740,258	194,139	2,109,412	200,000
TOTAL RECREATION DEPARTMENT	613,213	1,214,570	196,750	2,109,412	200,000
<u>Non-Departmental (9191-589)</u>					
<u>OTHER USES</u>					
9910 Reserve for Future Capital Outlay	0	0	0	126,911	0
TOTAL NON-DEPARTMENTAL	0	0	0	126,911	0
TOTAL CAPITAL PROJECTS	6,115,515	11,828,137	5,813,888	13,442,669	6,774,630

Project Schedule

Capital Projects Fund

Project Schedule

2007-08 Adopted Capital Projects Fund

<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
<u>Airport</u>		
Extend Runway 13/31 - Phase II	Federal Grant	4,445,649
	State Grant	116,991
	Local Option Sales Tax	116,990
Overlay Runway 3/21 - Design	Federal Grant	1,425,000
	State Grant	37,500
	Local Option Sales Tax	37,500
Subtotal Airport		<u>6,179,630</u>
<u>Public Works</u>		
Resurface Lake Street	Gas Tax	395,000
Subtotal Public Works		<u>395,000</u>
<u>Recreation</u>		
Rails to Trails - Fountain Lake Trail Phase I	Impact Fees	200,000
Subtotal Recreation		<u>200,000</u>
	TOTAL	<u><u>6,774,630</u></u>
Source of Funds		
	Federal Grant	5,870,649
	State Grant	154,491
	Gas Tax	395,000
	Local Option Sales Tax	154,490
	Impact Fees	200,000
	TOTAL	<u><u>6,774,630</u></u>



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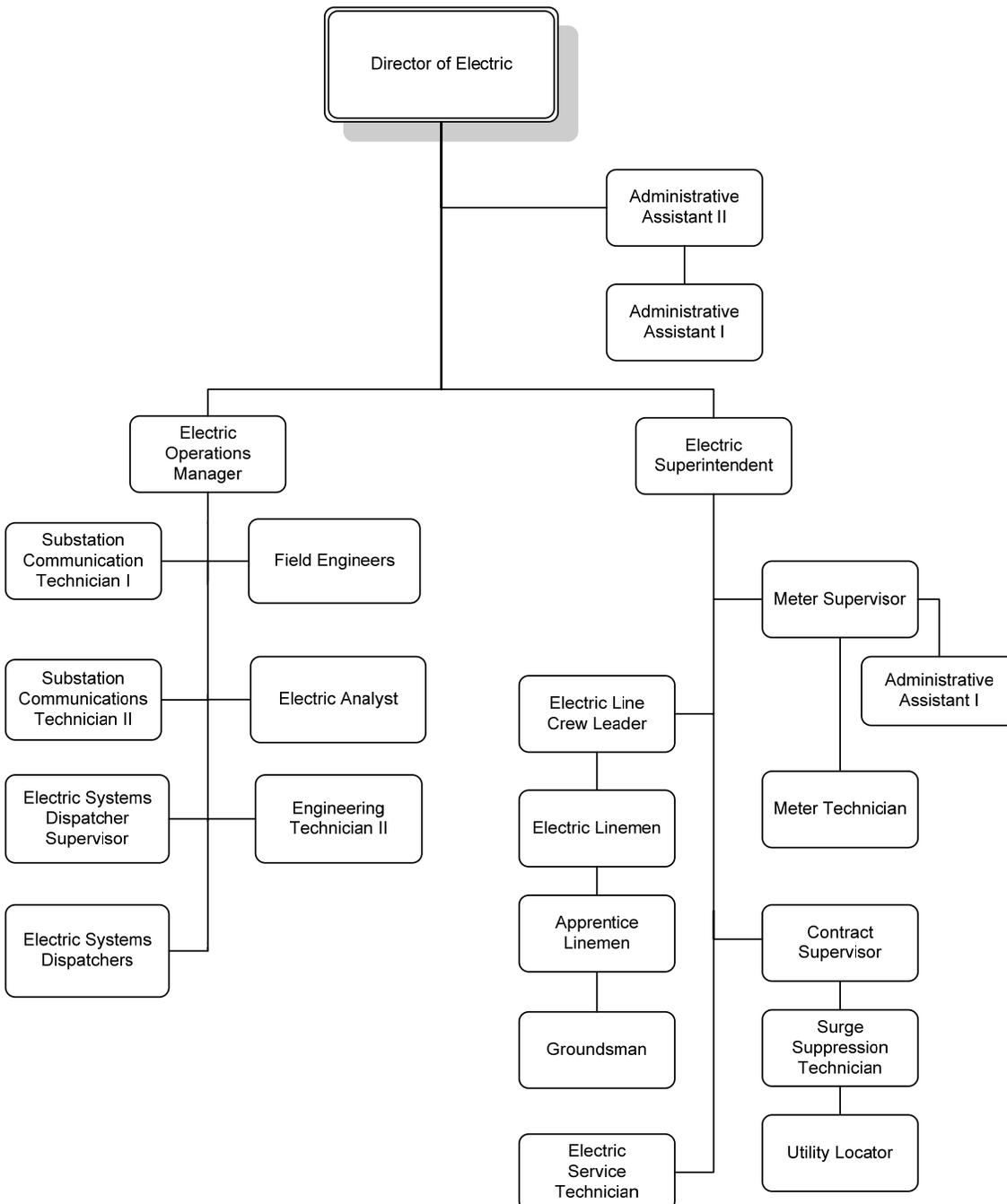
Paul Kalv, Director of Electric

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

\$ 65,053,742

Electric Department

Electric System Description

Electric System Description

The electric system includes 5 substations, distribution facilities and 389.12 miles of primary electric lines, of which 37% is provided in underground circuits. The City of Leesburg purchases power from the Florida Municipal Power Agency (FMPA) on an all-requirements basis. 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 (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. Participants 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 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
OPERATING REVENUE					
Charges For Services	48,966,151	59,576,478	31,351,674	69,508,490	63,085,292
Other Operating Revenue	749,540	1,029,428	473,701	878,563	817,556
TOTAL OPERATING REVENUE	49,715,691	60,605,906	31,825,375	70,387,053	63,902,848
OPERATING APPROPRIATIONS					
Generation	1,410,693	1,806,002	1,109,804	1,540,202	1,932,305
St. Lucie	818,153	757,987	445,326	876,408	814,723
Purchase Power	32,863,395	41,713,084	19,096,318	41,210,906	40,015,418
Administration	3,036,413	2,555,123	1,991,529	3,337,922	3,264,604
Distribution	2,759,050	2,992,687	1,833,435	4,484,516	5,429,184
Traffic Light Operations	141,367	77,297	78,137	162,672	0
Other Operating Expenses	4,104,037	4,625,619	2,834,676	6,192,480	3,973,032
TOTAL APPROPRIATIONS	(45,133,108)	(54,527,799)	(27,389,225)	(57,805,106)	(55,596,936)
NET INCOME FROM OPERATIONS	4,582,583	6,078,107	4,436,150	12,581,947	8,305,912
Non-Operating Revenue	2,878,447	1,239,921	376,980	636,199	1,150,894
Non-Operating Appropriations	(80,842)	(245,229)	(635,788)	(1,274,719)	(1,100,875)
NET OTHER INCOME	2,797,605	994,692	(258,808)	(638,520)	50,019
NET INCOME BEFORE TRANSFERS	7,380,188	7,072,799	4,177,342	11,943,427	8,355,931
Transfers to other funds	(5,784,750)	(5,313,768)	(3,764,658)	(6,546,775)	(5,804,251)
NET INCOME AFTER TRANSFERS	1,595,438	1,759,031	412,684	5,396,652	2,551,680
Other Sources	0	748,793	50,961	0	0
Capital Projects	0	0	(5,451)	(4,280,000)	(2,551,680)
NET OTHER SOURCES	0	748,793	45,510	(4,280,000)	(2,551,680)
UNAPPROPRIATED BALANCE	1,595,438	2,507,824	458,194	1,116,652	0

**Electric
Department**

**Revenue
Detail**

Revenue Detail

ACCOUNT	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
041-0000					
<u>CHARGES FOR SERVICES</u>					
33100 Federal Grant	0	0	5,922	0	0
33191 Emergency Management	0	2,580	0	0	0
33460 FDOT-Hwy 441	0	406,410	0	0	0
34311 Residential	22,804,284	27,493,538	14,182,137	31,862,178	29,139,570
34312 Commercial Non Demand	6,180,475	7,374,087	3,974,518	8,575,852	7,940,558
34313 Commercial Demand	17,924,193	21,855,387	11,747,740	26,291,899	23,308,023
34314 Public Lighting	393,475	510,623	340,848	523,567	568,498
34315 Public Authority (Fruitland Park)	119,405	153,636	92,274	169,384	166,077
34316 Municipal Non Demand	560,465	667,582	351,152	768,738	713,779
34317 Municipal Demand	983,854	1,112,635	657,083	1,316,872	1,248,787
TOTAL CHARGES FOR SERVICES	48,966,151	59,576,478	31,351,674	69,508,490	63,085,292
<u>OTHER OPERATING REVENUE</u>					
34905 Penalties	477,204	546,001	286,837	552,696	477,204
34910 Misc Operating Revenue	10,264	12,913	7,730	10,000	10,264
34915 Pole Rentals	80,087	100,953	4,397	91,000	80,088
34918 Misc Service Revenue	183,196	369,689	176,894	224,867	250,000
34919 Area Lights - Initial Fee	324	0	0	0	0
34990 Cash Over & Short	(1,535)	(128)	(2,157)	0	0
TOTAL OTHER OPERATING REVENUE	749,540	1,029,428	473,701	878,563	817,556
<u>NON OPERATING REVENUE</u>					
33191 Emergency Management	206,580	0	0	0	0
33448 FL Community Trust	1,503,451	0	0	0	0
33460 FDOT- Hwy 441	0	0	0	0	0
36101 Interest on Investments	200,878	142,304	73,333	45,000	547,384
36111 Misc Interest Income	11,285	17,421	11,193	22,813	0
36130 Gain/Loss Investments	(43,533)	(13,423)	5,622	0	0
36162 Bond Funds	241,372	0	1	0	0
36402 Gain From Sale of Fixed Assets	0	0	0	0	0
36404 Recovery From Losses	31,557	85,126	7,365	29,017	0
36501 Sale of Surplus Materials	57,144	57,325	20,412	56,639	0
36920 Communication Allocation	30,457	0	0	0	0
36925 Misc Jobbing Revenue	264,862	143,935	69,163	292,522	78,510
36990 Misc Non-Operating Revenue	23,927	58,440	1,401	38,313	0
TOTAL NON OPERATING REVENUE	2,527,980	491,128	188,490	484,304	625,894
<u>OTHER SOURCES</u>					
38401 Debt Proceeds	0	0	0	0	0
38950 Contributions - Cust/Dev	350,467	748,793	50,961	151,895	525,000
38962 Appropriated Renewal & Replacement	0	0	0	0	0
TOTAL OTHER SOURCES	350,467	748,793	50,961	151,895	525,000
TOTAL RESOURCES	52,594,138	61,845,827	32,064,826	71,023,252	65,053,742

Division Summary of Appropriations

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
1011 GENERATION					
Operating Expenses	1,410,693	1,806,002	1,109,804	1,540,202	1,932,305
TOTAL GENERATION	1,410,693	1,806,002	1,109,804	1,540,202	1,932,305
1012 ST. LUCIE					
Operating Expenses	818,153	757,987	445,326	876,408	814,723
TOTAL ST. LUCIE	818,153	757,987	445,326	876,408	814,723
1013 PURCHASE POWER					
Operating Expenses	32,863,395	41,713,084	19,096,318	41,210,906	40,015,418
TOTAL PURCHASE POWER	32,863,395	41,713,084	19,096,318	41,210,906	40,015,418
1021 ADMINISTRATION					
Personal Services	105,163	52,798	99,002	191,359	216,993
Operating Expenses	2,931,250	2,502,325	1,892,527	3,146,563	2,969,554
TOTAL ADMINISTRATION	3,036,413	2,555,123	1,991,529	3,337,922	3,186,547
1045 JOBGING					
Personal Services	92,923	37,630	51,370	64,157	68,570
Operating Expenses	85,276	102,049	53,151	100,549	99,100
TOTAL JOBBING	178,199	139,679	104,521	164,706	167,670
1062 DISTRIBUTION					
Personal Services	1,743,276	2,078,134	1,228,966	2,698,993	3,045,174
Operating Expenses	1,015,774	914,553	604,469	1,785,523	2,179,450
TOTAL DISTRIBUTION	2,759,050	2,992,687	1,833,435	4,484,516	5,224,624
1083 TRAFFIC LIGHT					
Personal Services	826	0	0	0	0
Operating Expenses	140,541	77,297	78,137	162,672	0
TOTAL TRAFFIC LIGHT	141,367	77,297	78,137	162,672	0
1088 OTHER					
Operating Expenses	3,690,028	4,219,970	2,643,989	5,898,386	4,065,860
Debt Service	(84,141)	79,270	455,189	1,185,749	1,179,381
Other Uses	7,265,868	5,745,697	4,031,423	7,881,785	5,915,535
TOTAL OTHER	10,871,755	10,044,937	7,130,601	14,965,920	11,160,776
1099 CAPITAL PROJECTS					
Personal Services	1,065,348	1,056,997	446,693	540,323	335,032
Operating Expenses	1,182,377	1,354,697	663,865	322,426	161,078
Capital Outlay	5,887,624	4,168,057	1,012,999	3,417,251	2,055,570
Debt Service	946,606	761,709	0	0	0
Other Uses	(9,081,955)	(7,341,460)	(2,118,106)	0	0
TOTAL CAPITAL PROJECTS	0	0	5,451	4,280,000	2,551,680
GRAND TOTAL					
Personal Services	3,007,536	3,225,559	1,826,031	3,494,832	3,665,769
Operating Expenses	44,137,487	53,447,964	26,587,586	55,043,635	52,237,488
Capital Outlay	5,887,624	4,168,057	1,012,999	3,417,251	2,055,570
Debt Service	862,465	840,979	455,189	1,185,749	1,179,381
Other Uses	(1,816,087)	(1,595,763)	1,913,317	7,881,785	5,915,535
TOTAL APPROPRIATIONS	52,079,025	60,086,796	31,795,122	71,023,252	65,053,743

Electric Department

Division Summary of Appropriations

**Electric
Department**

**Generation
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 041-1011-531

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>OPERATING EXPENSES</u>					
3452 CR #3 Operations	827,408	774,256	643,030	535,316	654,735
3453 CR #3 Maintenance	367,822	800,370	301,021	845,299	1,042,647
3454 CR #3 Power Generation	215,463	231,376	165,753	159,587	234,923
TOTAL OPERATING EXPENSES	1,410,693	1,806,002	1,109,804	1,540,202	1,932,305
TOTAL APPROPRIATIONS	1,410,693	1,806,002	1,109,804	1,540,202	1,932,305

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	1,540,202	1,932,305	392,103	25.46%
TOTALS	1,540,202	1,932,305	392,103	25.46%

**Electric
Department**

**Generation
Division**

**Appropriations
Summary**

**Electric
Department**

**St. Lucie
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 041-1012-531

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>OPERATING EXPENSES</u>					
3451 St. Lucie	818,153	757,987	445,326	876,408	814,723
TOTAL OPERATING EXPENSES	818,153	757,987	445,326	876,408	814,723
TOTAL APPROPRIATIONS	818,153	757,987	445,326	876,408	814,723

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	876,408	814,723	(61,685)	-7.04%
TOTALS	876,408	814,723	(61,685)	-7.04%

**Electric
Department**

**St. Lucie
Division**

**Appropriations
Summary**

**Electric
Department**

**Power Supply
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 041-1013-531

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>OPERATING EXPENSES</u>					
3441 Purchase Power- Customer	44,400	44,400	25,900	44,400	39,687
3442 Power Purchase- Demand	11,932,145	11,926,994	5,915,279	12,755,212	12,873,046
3443 Purchase Power- Energy	18,487,393	26,595,059	12,606,569	26,021,494	25,511,237
3444 Purchase Power- Transmission	1,938,750	1,937,984	975,579	2,389,800	1,591,448
3445 Purchase Power- True up	460,707	1,208,647	(427,009)	0	0
TOTAL OPERATING EXPENSES	32,863,395	41,713,084	19,096,318	41,210,906	40,015,418
TOTAL APPROPRIATIONS	32,863,395	41,713,084	19,096,318	41,210,906	40,015,418

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	41,210,906	40,015,418	(1,195,488)	-2.90%
TOTALS	41,210,906	40,015,418	(1,195,488)	-2.90%

**Electric
Department**

**Power Supply
Division**

**Appropriations
Summary**

Electric Department

Administration Division

Values & Goals

Values & Goals

Value: Excellence in all we do, fiscal responsibility and a spirit of professionalism

Goals:

- ◆ Ensure service excellence by delivery of electric service, with constant improvement in reliability, productivity, and efficiency to satisfy the needs of our customers
- ◆ Demonstrate fiscal responsibility by seeking 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
- ◆ Prepare "Reliable Public Power Provider" (RP3) application

Value: A caring organization

Goals:

- ◆ Ensure routine inspections of employee performance of safety practices
- ◆ Perform regular review of safety certification of each employee, maintain OSHA incident rate of 1

Value: Open, accessible government

Goal:

- ◆ Participate in the creation of an annual city Utility report
- ◆ Lower administrative cost to off set high energy cost when possible

Major Accomplishments:

- New management team consisting of management and front line supervisors
- Implementation of new ESRI mapping system

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
OSHA incident rate	6	5	2
Hours working without lost time accident	0	0	107,250

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Director of Electric	1.00	0.00	1.00	100,017
Administrative Assistant II	1.00	0.00	1.00	41,038
Administrative Assistant I	1.00	0.00	1.00	28,557
Standby				2,910
Total	3.00	0.00	3.00	172,522

**Electric
Department**

**Administration
Division**

**Personnel
Schedule**

Electric Department

Administration Division

Appropriations Detail

Appropriations Detail

Account # 041-1021-531

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	143,382	52,241	89,533	179,253	172,522
1310 Temporary Labor	0	0	0	520	0
1410 Overtime	779	699	138	1,500	1,000
15xx Bonuses/Incentives	312	313	375	375	1,375
2110 FICA	10,473	3,790	6,581	13,712	10,328
2210 Retirement	12,377	7,711	4,340	20,190	8,351
23xx Insurance	16,796	14,971	10,222	22,453	19,076
2410 Workers' Compensation	897	602	315	589	461
26xx Other Payroll Benefits	485	10,186	6,753	522	12,665
2999 Allocated Labor Expense	(80,338)	(37,715)	(19,255)	(47,755)	(8,785)
TOTAL PERSONAL SERVICES	105,163	52,798	99,002	191,359	216,993
OPERATING EXPENSES					
311x Professional Services	31,044	747	435	52,208	30,200
4010 Travel	15,354	10,900	2,183	12,950	4,272
41xx Communication	19,983	18,291	10,827	18,000	18,000
421x Postage	1,021	1,617	801	2,288	2,400
4310 Utilities	68,906	120,582	77,674	92,352	126,612
4510 Insurance	91,544	106,129	67,454	115,636	217,423
46xx Repairs & Maintenance- Equipment	4,015	7,576	3,076	6,440	7,480
4710 Printing & Binding	3,235	1,208	108	1,040	1,100
4810 Promotional Activities	8,254	2,657	1,816	15,600	10,000
4911 Advertising	206	26,126	109,750	260,000	0
4920 Other Current Charges	961	1,800	7,361	1,560	1,560
4932 Over/Short-Warehouse	0	0	0	0	0
4945 Injury/Damage to Others	6,694	3,096	811	10,400	5,000
4961 General Administrative	1,286,870	490,904	610,372	970,086	842,289
4970 Regulatory Assessment	7,381	8,335	5,113	8,320	0
4980 Taxes	1,216,523	1,457,250	817,081	1,334,650	1,383,685
4982 Franchise Fees	213,848	257,771	153,601	253,021	270,443
5110 Office Supplies	6,571	6,954	5,527	6,578	0
5180 Minor Furniture/Equipment	2,549	1,275	1,066	1,560	1,560
5210 Operating Supplies	337	180	1,964	520	6,900
5299 Allocated Material Expense	(95,954)	(58,962)	(20,045)	(59,146)	0
5410 Publications & Memberships	36,549	33,680	34,962	37,300	38,100
5440 Education	554	(496)	0	0	0
5450 Training	4,805	4,705	590	5,200	2,530
TOTAL OPERATING EXPENSES	2,931,250	2,502,325	1,892,527	3,146,563	2,969,554
TOTAL APPROPRIATIONS	3,036,413	2,555,123	1,991,529	3,337,922	3,186,547

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	191,359	216,993	25,634	13.40%
Operating Expenses	3,146,563	3,039,552	(107,011)	-3.40%
TOTALS	3,337,922	3,256,545	(81,377)	-2.44%

**Electric
Department**

**Administration
Division**

**Appropriations
Summary**

Electric Department

Jobbing Division

Values & Goals

Values & Goals

Value: A spirit of professionalism

Goals:

- ◆ Provide helping hands to other City departments; such as, light repairs for recreational facilities and runways at the Leesburg International Airport
- ◆ Perform other miscellaneous tasks, including hanging banners over the highway
- ◆ Provide services to countywide public agencies on an expense plus profit basis
- ◆ 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 and in Venetian Gardens 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
- Completion of seven Downtown Partnership projects with electrical panels and speaker locations

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Banner jobs	17	25	16
Recreation light jobs	5	5	5
Tree trimming jobs	375	385	385
Christmas decorations (man hours)	460	475	475
Lights of Lake (man hours)	40	50	50
Miscellaneous jobs	0	0	0

Appropriations Detail

Account # 041-1045-531

**Electric
Department**

**Jobbing
Division**

**Appropriations
Detail &
Summary**

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
1210 Regular Salaries & Wages	21,217	19,318	34,444	41,600	43,700
1410 Overtime	43,201	6,292	1,008	0	1,500
2110 FICA	4,795	1,890	2,619	3,182	3,500
2210 Retirement	2,028	2,318	4,133	2,704	4,750
23xx Insurance	5,632	3,334	3,861	4,888	7,490
2410 Workers' Compensation	1,711	467	546	728	1,630
26xx Other Payroll Benefits	89	31	77	0	0
2999 Allocated Labor Expense	14,250	3,980	4,682	11,055	6,000
TOTAL PERSONAL SERVICES	92,923	37,630	51,370	64,157	68,570
OPERATING EXPENSES					
3410 Contract Services	0	75	0	0	0
4499 Allocated Equip Rental	49,107	22,054	20,630	12,376	19,000
462x Repairs & Maintenance-Non Bldg	413	3,275	3,275	1,040	1,500
4920 Other Current Charges	28	0	0	0	0
5210 Operating Supplies	33,796	74,092	28,047	72,500	75,400
5299 Allocated Material Expense	1,932	2,553	1,199	14,633	3,200
TOTAL OPERATING EXPENSES	85,276	102,049	53,151	100,549	99,100
TOTAL APPROPRIATIONS	178,199	139,679	104,521	164,706	167,670

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	64,157	68,570	4,413	6.88%
Operating Expenses	100,549	99,100	(1,449)	-1.44%
TOTALS	164,706	167,670	2,964	1.80%

Electric Department

Distribution Division

Values & Goals

Values & Goals

Value: Fiscal responsibility

Goals:

- ◆ Perform load growth, financial, workload planning, and monitor load forecasts
- ◆ Design the system to meet single contingency failure in serving electric load for 1, 5, and 20 years
- ◆ Implement a long range plan for underground electric service within the City
- ◆ Increase the installation of surge suppressor units in the field
- ◆ Keep the outage rate below sixty (60) minutes per customer

Value: Excellence in all we do

Goals:

- ◆ Change out transformers on all reconductoring jobs and overhead to underground conversions
- ◆ Replace all small copper conductors (#6, #4, #2) within fifteen (15) years to reduce outages
- ◆ Replace deteriorating underground primary conductor cable to improve system reliability
- ◆ Change all decaying and faulty underground cable in twenty (20) years
- ◆ Osmose to do a system wide inspection on all wood poles in a three (3) year time frame to meet the new PSC standards of testing all poles on an eight (8) year cycle
- ◆ Change out Substation transformer number 1 at Airport Sub
- ◆ Paint existing Substation equipment to prevent rust damage
- ◆ Implement the coordination study on all feeders over the next five (5) years
- ◆ Upgrade Electric SCADA system to new itaniums
- ◆ Install more capacitor bank controls: Relocate, upgrade & install motor operated switches

Vision: A caring organization

Goal:

- ◆ Provide decorative street lighting in the area of Highway 441 widening project from Mills Street to College Drive

Major Accomplishments:

- Installed power to several new subdivisions and apartment complexes
- Reconductor left fork of Sunnyside Area off Main Street
- Completed Hwy 441 from Mills to College Drive
- Change out all substations RTU'S and upgraded Communication Protocol
- Change out 6 Feeder Breakers at two (2) substations and upgraded to Micro Processor controls

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Rental lights installed	120	175	150
Surge suppressors installed	250	150	150
Outage rate per customer in minutes	60	55	50
Meters changed out	1,200	1,250	1,000
CT/VT installations tested	30	35	35
Transformers changed out	500	600	300
Overhead conductor replaced (feet)	12,000	12,500	2,400
Underground primary conductor replaced	75,375	50,000	1,200
Decayed and overloaded poles replaced	125	130	150
Residential meters tested	2,500	3,000	3,200

Personnel Schedule

Electric Department

Distribution Division

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Apprentice Lineman	7.00	0.00	7.00	250,965
Contract Supervisor	1.00	0.00	1.00	70,741
Electric Analyst	1.00	0.00	1.00	51,792
Electric Equipment Repairman	1.00	-1.00	0.00	0
Electric Line Crew Leader	5.00	0.00	5.00	353,705
Electric Lineman	8.00	0.00	8.00	416,588
Electric Operations Mgr.	1.00	0.00	1.00	82,722
Electric Service Technician	1.00	0.00	1.00	67,501
Electric Superintendent	1.00	0.00	1.00	81,551
Electric System Disp. Supervisor	1.00	0.00	1.00	56,014
Electric System Dispatcher	7.00	0.00	7.00	303,406
Engineering Tech II	1.00	0.00	1.00	35,341
Field Engineer	4.00	0.00	4.00	209,985
Groundsman	3.00	-1.00	2.00	52,208
Meter Supervisor	1.00	0.00	1.00	62,941
Meter Technician	2.00	0.00	2.00	75,682
Administrative Assistant I	1.00	0.00	1.00	31,815
Substation Comm. Tech I	1.00	0.00	1.00	40,936
Substation Comm. Tech II	2.00	0.00	2.00	108,547
Surge Suppress Technician	1.00	0.00	1.00	34,727
Utility Locator	1.00	0.00	1.00	30,234
Standby				8,720
Time charged directly to Jobbing Division				(43,700)
Time charged directly to Capital Projects				(130,450)
Total	51.00	-2.00	49.00	2,251,971

**Electric
Department**

**Distribution
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 041-1062-531

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	1,330,570	1,653,070	929,104	2,041,699	2,251,971
1310 Temporary Labor	0	0	0	0	13,874
1410 Overtime	167,966	177,820	76,032	184,000	182,500
15xx Bonuses/Incentives	6,278	5,625	6,952	6,501	9,875
2110 FICA	110,502	135,664	74,154	148,681	160,166
2210 Retirement	122,529	181,951	110,310	248,323	272,361
23xx Insurance	188,959	206,753	117,950	291,728	279,699
2410 Workers' Compensation	34,903	25,208	12,662	22,486	16,001
26xx Other Payroll Benefits	2,020	2,079	1,858	3,565	4,555
2970 1st Installs	(157,328)	(273,800)	(81,556)	(202,108)	(137,388)
2999 Allocated Labor Expense	(63,123)	(36,236)	(18,500)	(45,882)	(8,440)
TOTAL PERSONAL SERVICES	1,743,276	2,078,134	1,228,966	2,698,993	3,045,174
OPERATING EXPENSES					
31xx Professional Services	179,854	64,351	9,849	300,000	325,000
3410 Contract Services	887	889	634	1,850	1,800
4010 Travel	6,424	15,466	3,329	5,200	29,516
41xx Communication	21,032	12,016	7,012	15,496	15,400
4210 Postage	29	42	22	520	720
4310 Utilities	83	85	50	104	105
4410 Rentals	886	1,047	1,303	1,301	1,271
4415 Internal Fleet Lease	296,413	329,300	184,498	316,283	341,463
4499 Allocated Equip Rental	(564,925)	(544,009)	(233,340)	(102,432)	(38,750)
4510 Insurance	21,595	15,382	11,214	18,206	18,853
461x Repairs & Maintenance- Vehicles	171,053	201,376	120,549	263,980	261,940
4620 Repairs & Maintenance- Buildings	7,759	4,360	3,339	6,240	6,740
4625 Repairs & Maintenance-Non Bldg	444,593	436,305	292,342	440,880	577,000
46xx Repairs & Maintenance- Equipment	28,228	26,975	23,432	36,336	42,500
4710 Printing & Binding	844	88	116	1,040	1,040
4810 Promotional Activities	0	0	0	500	500
49xx Other Current Charges	76,889	(50,450)	(68,781)	17,368	10,000
5110 Office Supplies	2,619	3,705	347	2,400	0
5180 Minor Furniture/Equipment	28,797	21,775	15,642	43,864	60,880
5210 Operating Supplies	296,600	356,609	177,983	357,144	367,144
5215 Uniforms	31,235	14,891	19,831	35,000	35,500
5230 Fuel Purchase	43,485	52,548	33,378	50,000	60,000
5299 Allocated Material Expense	(85,092)	(61,301)	(20,863)	(61,561)	0
5350 Taxable Material	0	9	741	0	0
5440 Education	0	250	1,164	1,000	2,000
5450 Training	33,742	57,594	29,830	61,100	74,290
5999 Material - 1st Installs	(27,256)	(44,750)	(9,152)	(26,296)	(15,462)
TOTAL OPERATING EXPENSES	1,015,774	914,553	604,469	1,785,523	2,179,450
TOTAL APPROPRIATIONS	2,759,050	2,992,687	1,833,435	4,484,516	5,224,624

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	2,698,993	3,045,174	346,181	12.83%
Operating Expenses	1,785,523	2,179,450	393,927	22.06%
TOTALS	4,484,516	5,224,624	740,108	16.50%

Significant Budget Changes:

Operating Expenses increased due to the engineering services associated with Hwy 441 easements and appraisals from Perkins to Griffin and evaluating alternate routes for transmission lines along Hwy 27. Additionally, travel/training increased due to required technical training.

**Electric
Department**

**Distribution
Division**

**Appropriations
Summary**

Electric Department

Traffic Light Operations Division

Values & Goals

Values & Goals

Value: Excellence in all we do and fiscal responsibility

Goals:

- ◆ Replace obsolete traffic signal equipment
- ◆ Provide backup power for major intersections
- ◆ Continue LED change out of incandescent traffic signal bulbs provides both service excellence and fiscal responsibility
- ◆ 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 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	586	0	0	0	0
1410 Overtime	47	0	0	0	0
1530 Bonuses/Incentives	0	0	0	0	0
1990 Wages- Contra	0	0	0	0	0
2110 FICA	47	0	0	0	0
2210 Retirement	56	0	0	0	0
23xx Insurance	71	0	0	0	0
2410 Workers' Compensation	19	0	0	0	0
2990 Benefits - Contra	0	0	0	0	0
TOTAL PERSONAL SERVICES	826	0	0	0	0
OPERATING EXPENSES					
31xx Professional Services	0	0	0	0	0
4010 Travel	0	0	0	0	0
41xx Communication	276	0	0	0	0
46xx Repairs & Maintenance- Vehicles	0	9,544	14,351	50,000	0
4625 Repairs & Maintenance- Non-Build	140,265	67,203	63,576	69,812	0
46xx Repairs & Maintenance- Equipment	0	550	210	360	0
5180 Minor Furniture/Equipment	0	0	0	0	0
5210 Operating Supplies	0	0	0	42,500	0
5450 Training	0	0	0	0	0
TOTAL OPERATING EXPENSES	140,541	77,297	78,137	162,672	0
TOTAL APPROPRIATIONS	141,367	77,297	78,137	162,672	0

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	0	0	0.00%
Operating Expenses	162,672	0	(162,672)	-100.00%
TOTALS	162,672	0	(162,672)	-100.00%

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 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
OPERATING EXPENSES					
4950 Uncollectible Accounts	198,096	156,923	125,442	223,645	101,289
4962 Customer Accounts	1,137,741	2,005,702	1,385,311	3,024,055	1,712,987
4963 Meter Reading	63,315	146,081	91,315	154,686	151,584
5910 Depreciation Expense	2,290,876	1,911,264	1,041,921	2,496,000	2,100,000
TOTAL OPERATING EXPENSES	3,690,028	4,219,970	2,643,989	5,898,386	4,065,860
DEBT SERVICE					
7110 Principal-Long Term Debt	0	0	0	325,000	330,000
7210 Interest-Long Term Debt	(166,793)	0	454,890	779,813	770,875
7211 Interest FMPA Loan	3,884	1,096	299	3,400	2,000
7320 Amortize Debt Discount	8,128	8,128	0	8,128	8,034
7330 Amortize Debt Issue Cost	22,262	22,262	0	22,262	22,007
7340 Amortize Deferred Charges	48,378	47,784	0	47,146	46,465
TOTAL DEBT SERVICE	(84,141)	79,270	455,189	1,185,749	1,179,381
OTHER USES					
9101 Transfer to General Fund	3,956,928	4,264,644	3,238,275	5,551,329	4,661,334
9102 Surcharge Transfer	1,014,296	991,928	526,383	995,446	1,142,918
9131 Transfer to Capital Projects	309,824	57,196	0	0	0
9145 Transfer to Communications	503,702	0	0	0	0
9151 Transfer to Gen Fix Asset	1,080,325	0	0	0	0
9160 Reserve/Future Capital	0	0	0	1,096,652	0
9960 Interest-Customer Deposit	69,436	105,550	76,377	5,200	6,000
9980 CR #3 Decommission Trust	331,646	326,379	190,388	213,158	105,283
9981 CR#3 Special Assessment	(289)	0	0	0	0
9990 Contingency Fund	0	0	0	20,000	0
TOTAL OTHER USES	7,265,868	5,745,697	4,031,423	7,881,785	5,915,535
TOTAL APPROPRIATIONS	10,871,755	10,044,937	7,130,601	14,965,920	11,160,776

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	5,898,386	3,887,738	(2,010,648)	-34.09%
Debt Services	1,185,749	1,179,381	(6,368)	-0.54%
Other Uses	7,881,785	5,804,251	(2,077,534)	-26.36%
TOTALS	14,965,920	10,871,370	(4,094,550)	-27.36%

Significant Budget Changes:

The change in Operating Expenses is directly related to change in the general fund cost allocation.

The decrease in Other Uses is primarily related to the operating transfers to the General Fund.

**Electric
Department**

Other

**Appropriations
Summary**

Electric Department

Capital Projects

Appropriations Detail

Appropriations Detail

Account # 041-1099-531

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
1210 Regular Salaries & Wages	582,962	519,402	245,150	223,231	130,450
1410 Overtime	1,226	10,616	5,314	0	0
2110 FICA	42,864	38,858	18,376	17,080	9,983
2210 Retirement	55,832	62,233	29,421	23,440	13,698
23xx Insurance	76,820	70,904	29,418	36,948	21,592
2410 Workers' Compensation	17,927	10,126	3,940	8,036	4,696
26xx Other Payroll Benefits	1,380	1,086	444	0	0
2970 1st Installs	157,127	273,800	81,556	202,108	137,388
2999 Allocated Labor Expense	129,210	69,972	33,074	29,480	17,225
TOTAL PERSONAL SERVICES	1,065,348	1,056,997	446,693	540,323	335,032
OPERATING EXPENSES					
31xx Professional Services	20,847	12,888	23,913	0	0
4410 Rentals	0	0	122	0	0
4499 Allocated Equip Rental	515,818	521,955	212,710	90,056	38,750
49xx Advertising	0	0	32	0	0
5210 Operating Supplies	439,141	657,357	378,227	100,000	106,866
5299 Allocated Material Expense	179,114	117,747	39,709	106,074	0
5999 Material - 1st Installs	27,457	44,750	9,152	26,296	15,462
TOTAL OPERATING EXPENSES	1,182,377	1,354,697	663,865	322,426	161,078
CAPITAL OUTLAY					
6110 Land	770,000	137,135	0	0	0
6210 Buildings	3,961	1,915	0	0	0
6310 Improvements Other Than Bldgs	1,780,232	1,509,848	382,974	703,641	336,941
6410 Machinery & Equipment	182,746	247,215	30,896	113,700	248,000
6460 Taxable Material & Supply	2,945,607	2,124,715	560,075	2,429,822	1,374,420
647x Use Tax	205,078	147,229	39,054	170,088	96,209
TOTAL CAPITAL OUTLAY	5,887,624	4,168,057	1,012,999	3,417,251	2,055,570
DEBT SERVICE					
7210 Interest-Long Term Debt	946,606	761,709	0	0	0
TOTAL DEBT SERVICE	946,606	761,709	0	0	0
OTHER USES					
9999 WIP Contra	(9,081,955)	(7,341,460)	(2,118,106)	0	0
TOTAL OTHER USES	(9,081,955)	(7,341,460)	(2,118,106)	0	0
TOTAL APPROPRIATIONS	0	0	5,451	4,280,000	2,551,680

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	540,323	335,032	(205,291)	-37.99%
Operating Expenses	322,426	161,078	(161,348)	-50.04%
Capital Outlay	3,417,251	2,055,570	(1,361,681)	-39.85%
Debt Service	0	0	0	0.00%
Other Uses	0	0	0	0.00%
TOTALS	4,280,000	2,551,680	(1,728,320)	-40.38%

**Electric
Department**

**Capital
Projects**

**Appropriations
Summary**

Electric Department

Capital Projects

Project Schedule

Project Schedule

2007-08 Adopted
Electric Fund

<u>Number</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
410001	Meters	Current Revenue	160,000
410002	Transformers	Current Revenue	500,000
410004	Distribution lines	Current Revenue	493,680
410005	Sectionalizing equipment	Current Revenue	0
410006	Lights	Current Revenue	200,000
410008	<u>Other equipment (248,000)</u>		
	Lab Equipment	Current Revenue	119,800
	Tools, Shop & Garage Equipment	Current Revenue	34,204
	Office Furniture & Equipment	Current Revenue	93,996
410010	<u>Subdivision (750,000)</u>		
	South Wind Cove	Current Revenue	45,000
		Customer Contribution	105,000
	Forest at Silver Lake	Current Revenue	75,000
		Customer Contribution	175,000
	Deem's Landing	Current Revenue	33,000
		Customer Contribution	77,000
	Venetian Isle	Current Revenue	72,000
		Customer Contribution	168,000
410011	Reconductoring	Current Revenue	100,000
410012	Substation equipment	Current Revenue	100,000
TOTAL			2,551,680
Source of Funds			
			Customer Contribution 525,000
			Current Revenue 2,026,680
TOTAL			2,551,680

Jack Rogers, Director of Gas

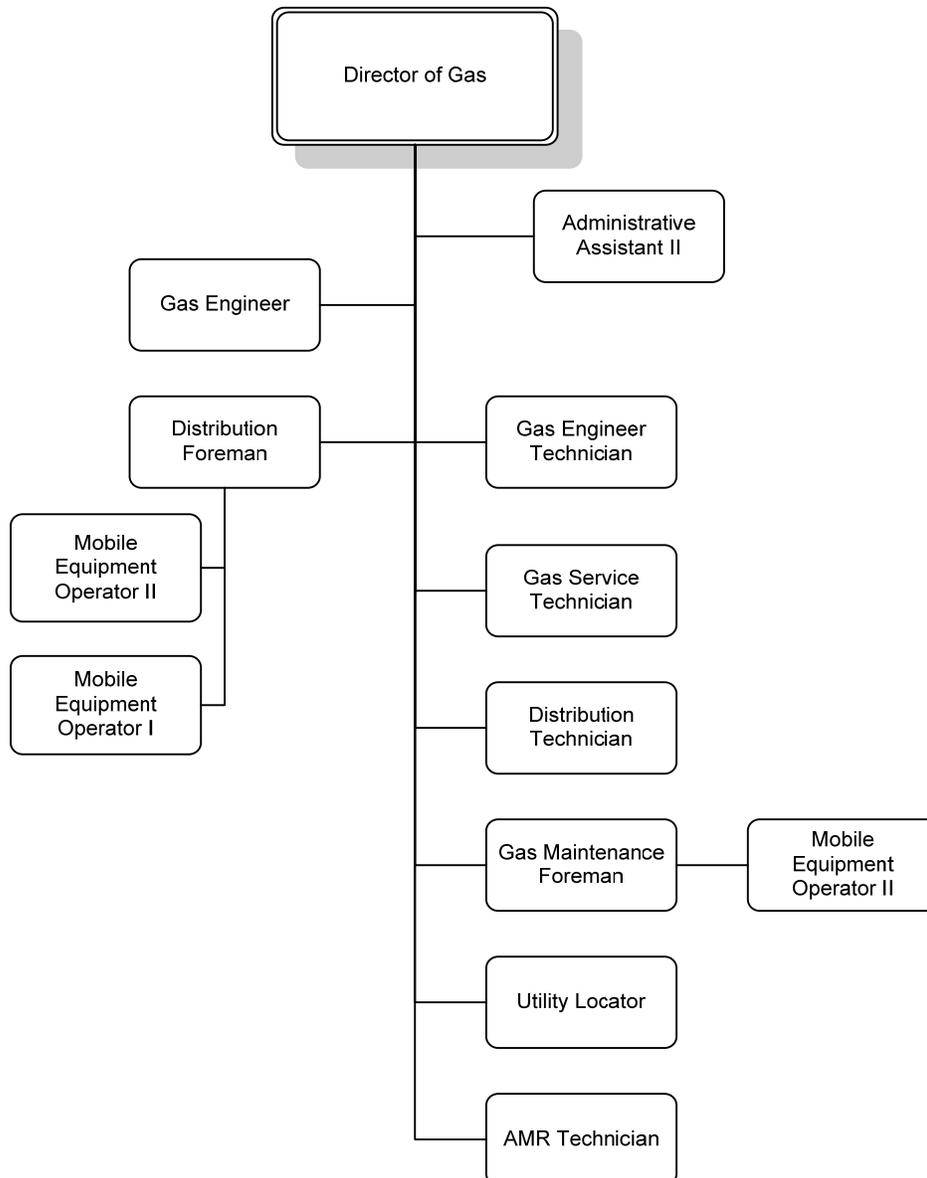
The Gas Department provides a safe, high quality product and professional service at a low cost. Monitoring gas pressure and responding to gas leaks are an important part of the day-to-day routine.

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

\$ 12,214,116

Gas Department

Gas System Description

Gas System Description

The natural gas system is composed of 227 miles of steel gas mains and 11,300 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 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
OPERATING REVENUE					
Charges For Services	8,374,094	10,140,094	5,347,341	11,923,555	10,528,715
Other Operating Revenue	130,983	183,569	93,627	187,137	183,569
TOTAL OPERATING REVENUE	8,505,077	10,323,663	5,440,968	12,110,692	10,712,284
OPERATING APPROPRIATIONS					
Gas Purchases	4,920,604	6,510,502	2,982,559	6,978,199	5,536,125
Administration	1,037,903	1,052,434	704,564	1,325,391	1,056,644
Distribution	1,126,118	807,801	481,606	796,831	887,294
Other Operating Expenses	790,426	882,119	488,850	1,165,725	805,760
TOTAL APPROPRIATIONS	(7,875,051)	(9,252,856)	(4,657,579)	(10,266,146)	(8,285,823)
NET INCOME FROM OPERATIONS	630,026	1,070,807	783,389	1,844,546	2,426,461
Non-Operating Revenue	104,728	77,538	71,117	243,374	61,735
Non-Operating Appropriations	34,338	(6,587)	(110,377)	(256,006)	(255,429)
NET OTHER INCOME	139,066	70,951	(39,260)	(12,632)	(193,694)
NET INCOME BEFORE TRANSFERS	769,092	1,141,758	744,129	1,831,914	2,232,767
Transfers to other funds	(834,742)	(819,789)	(634,350)	(1,109,275)	(913,619)
NET INCOME AFTER TRANSFERS	(65,650)	321,969	109,779	722,639	1,319,148
Other Sources	0	0	0	788,301	1,440,097
Capital Projects	0	1	(48,455)	(1,459,725)	(1,833,123)
NET OTHER SOURCES	0	1	(48,455)	(671,424)	(393,026)
UNAPPROPRIATED BALANCE	(65,650)	321,970	61,324	51,215	926,122

Gas Department

Revenue Detail

Revenue Detail

ACCOUNT	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
CHARGES FOR SERVICES					
34320 Compressed Natural Gas	63	38	0	0	0
34321 Residential	3,173,400	4,129,157	2,381,927	4,868,939	4,291,095
34322 Residential Heat Only	164,692	203,623	110,311	226,342	208,289
34323 Small Commercial	4,019,482	4,885,404	2,401,227	5,550,572	4,997,841
34324 Commercial Heat Only	34,353	38,787	20,366	46,160	40,924
34325 Large Commercial	395,825	222,903	123,091	600,676	324,414
34326 Large Interruptible	555,652	611,304	273,620	591,682	615,394
34327 Public Authority	0	0	0	0	0
34328 Municipal	30,627	48,878	36,799	39,184	50,758
TOTAL CHARGES FOR SERVICES	8,374,094	10,140,094	5,347,341	11,923,555	10,528,715
OTHER OPERATING REVENUE					
34905 Penalties	61,088	60,841	28,441	73,959	0
34918 Misc Service Revenue	69,895	122,728	65,186	113,178	183,569
TOTAL OTHER OPERATING REVENUE	130,983	183,569	93,627	187,137	183,569
NON OPERATING REVENUE					
33191 Emergency Management	7	0	0	0	0
36101 Interest Income	23,850	62,312	44,303	40,000	61,735
36130 Gain/Loss Investments	(1,974)	3,893	3,418	0	0
36162 Bond Fund	64,343	0	10,838	67,347	0
36402 Gain from Sale of Fixed Assets	0	0	0	15,032	0
36609 Contributions/Donations	0	0	60	0	0
36925 Misc Jobbing Revenue	9,645	10,353	12,351	10,995	0
36990 Misc Non-Op Revenue	8,857	980	147	110,000	0
TOTAL NON OPERATING	104,728	77,538	71,117	243,374	61,735
OTHER SOURCES					
38401 Debt Proceeds	0	0	0	787,101	0
38893 Appropriated Retained Earnings	0	0	0	0	0
38950 Contributions- Cust/Dev	4,000	0	0	1,200	1,440,097
38962 Appropriated Renewal & Replacement	0	0	0	0	0
TOTAL OTHER SOURCES	4,000	0	0	788,301	1,440,097
TOTAL RESOURCES	8,613,805	10,401,201	5,512,085	13,142,367	12,214,116

Division Summary of Appropriations

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
2013 GAS PURCHASES					
Operating Expenses	4,920,604	6,510,502	2,982,559	6,978,199	5,536,125
TOTAL GAS PURCHASES	4,920,604	6,510,502	2,982,559	6,978,199	5,536,125
2021 ADMINISTRATION					
Personal Services	103,393	170,934	87,803	96,612	134,428
Operating Expenses	934,510	881,500	616,761	1,228,779	922,216
TOTAL ADMINISTRATION	1,037,903	1,052,434	704,564	1,325,391	1,056,644
2081 DISTRIBUTION					
Personal Services	768,485	603,656	334,749	460,215	618,983
Operating Expenses	357,633	204,145	146,857	336,616	268,311
TOTAL DISTRIBUTION	1,126,118	807,801	481,606	796,831	887,294
2088 OTHER					
Operating Expenses	777,309	869,406	488,813	1,152,809	793,002
Debt Service	(25,453)	12,713	105,229	267,882	268,187
Other Uses	1,141,806	826,376	639,535	1,161,530	1,839,741
TOTAL OTHER	1,893,662	1,708,495	1,233,577	2,582,221	2,900,930
2099 CAPITAL PROJECTS					
Personal Services	235,766	314,361	170,799	613,468	428,911
Operating Expenses	385,608	500,637	259,048	724,498	847,831
Capital Outlay	734,078	30,995	6,146	121,759	556,381
Debt Service	218,899	143,662	0	0	0
Other Uses	(1,574,351)	(989,656)	(387,538)	0	0
TOTAL CAPITAL PROJECTS	0	(1)	48,455	1,459,725	1,833,123
GRAND TOTAL					
Personal Services	1,107,644	1,088,951	593,351	1,170,295	1,182,322
Operating Expenses	7,375,664	8,966,190	4,494,038	10,420,901	8,367,485
Capital Outlay	734,078	30,995	6,146	121,759	556,381
Debt Service	(25,453)	156,375	105,229	267,882	268,187
Other Uses	(432,545)	(163,280)	251,997	1,161,530	1,839,741
TOTAL APPROPRIATIONS	8,759,388	10,079,231	5,450,761	13,142,367	12,214,116

Gas Department

Division Summary of Appropriations

**Gas
Department**

**Gas Purchases
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 042-2013-532

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>OPERATING EXPENSES</u>					
3470 Gas Purchases	4,920,604	6,510,502	2,982,559	6,978,199	5,536,125
TOTAL OPERATING EXPENSES	4,920,604	6,510,502	2,982,559	6,978,199	5,536,125
TOTAL APPROPRIATIONS	4,920,604	6,510,502	2,982,559	6,978,199	5,536,125

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	6,978,199	5,536,125	(1,442,074)	-20.67%
TOTALS	6,978,199	5,536,125	(1,442,074)	-20.67%

**Gas
Department**

**Gas
Purchases
Division**

**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 for short and long term 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 (1) year, five (5) years, and twenty (20) years
- ◆ Maintain a replacement schedule for gas system infrastructure
- ◆ Promote effective communication within department and 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: A caring organization

Goals:

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

Value: A spirit of 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: Organizational self sufficiency and employee empowerment

Goals:

- ◆ Provide continuing employee training
- ◆ Continue Operator Qualification Program
- ◆ Continue monthly safety meetings and daily tail gate meetings

Major Accomplishments:

- Participated in natural gas purchasing strategy meetings with FGU and the development of Public Gas Partners
- Determine feasibility of natural gas supplied power plant
- Modified and implemented ordinance requiring developer funded natural gas infrastructure in all new subdivisions
- Implemented Public Awareness Program ahead of State mandated deadline

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Accidents/personal injury	5	2	2
Accidents/vehicles	0	0	0
Employee training man hours	532	500	600
Public awareness notifications (service line, newspaper, utility bills etc.)	3	5	5

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Director of Gas	1.00	0.00	1.00	71,548
Gas Engineer	1.00	0.00	1.00	76,482
Total	2.00	0.00	2.00	148,030

**Gas
Department**

**Administration
Division**

**Personnel
Schedule**

**Gas
Department**

**Administration
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 042-2021-532

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
1210 Regular Salaries & Wages	102,443	167,481	84,889	142,478	148,030
1410 Overtime	21	38	0	0	0
15xx Bonuses/Incentives	188	188	1,750	250	1,000
2110 FICA	7,649	12,618	6,452	9,807	9,910
2210 Retirement	9,484	14,663	9,503	17,097	18,123
23xx Insurance	9,862	13,381	7,770	14,636	14,456
2410 Workers' Compensation	442	1,798	1,091	2,306	408
26xx Other Payroll Benefits	51	1,004	36	0	122
2999 Allocated Labor Expense	(26,747)	(40,237)	(23,688)	(89,962)	(57,621)
TOTAL PERSONAL SERVICES	103,393	170,934	87,803	96,612	134,428
OPERATING EXPENSES					
3110 Professional Services	20,402	12,338	3,042	24,960	20,000
3130 Engineering Services	0	0	0	10,400	8,000
4010 Travel	5,007	1,581	37	4,160	2,200
41xx Communication	576	0	0	312	0
4210 Postage	96	120	37	312	300
4510 Insurance	20,123	21,972	13,653	23,405	36,516
4610 Repairs & Maintenance- Vehicles	0	0	0	312	300
46xx Repairs & Maintenance- Equipment	1,100	1,850	2,759	6,810	5,770
4710 Printing & Binding	0	179	0	104	100
48xx Promotional Activities	108,792	141,770	124,463	216,840	212,000
4911 Advertising	0	1,667	0	1,500	1,500
4920 Other Current Charges	0	0	0	416	400
4934 ZG Warehouse Over/Short	0	0	0	208	0
4945 Injury/Damage to Others	3,176	0	0	520	0
4961 General Administrative	524,117	450,070	315,272	513,350	412,219
4970 Regulatory Assessments	15,249	17,931	6,468	14,560	0
4980 Taxes	210,778	211,481	129,487	425,931	221,799
4982 Franchise Fees	24,406	30,101	16,189	2,783	28,608
5110 Office Supplies	0	66	623	728	0
5180 Minor Furniture & Equip	0	0	0	1,040	1,000
5210 Operating Supplies	34	0	127	208	1,150
5215 Uniforms	0	0	0	208	200
5230 Fuel Purchases	0	0	0	0	0
5299 Allocated Material Exp	(14,103)	(17,472)	(10,234)	(38,488)	(46,346)
5410 Publications & Memberships	12,047	7,081	14,838	13,000	16,000
5440 Education	0	0	0	1,040	0
5450 Training	2,710	765	0	4,160	500
TOTAL OPERATING EXPENSES	934,510	881,500	616,761	1,228,779	922,216
TOTAL APPROPRIATIONS	1,037,903	1,052,434	704,564	1,325,391	1,056,644

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	96,612	134,428	37,816	39.14%
Operating Expenses	1,228,779	915,030	(313,749)	-25.53%
TOTALS	1,325,391	1,049,458	(275,933)	-20.82%

Significant Budget Changes:

The decrease in Operating Expenses is primarily related to general and administrative cost allocations and taxes.

**Gas
Department**

**Administration
Division**

**Appropriations
Summary**

Gas Department

Distribution Division

Values & Goals

Values & Goals

Value: Fiscal responsibility

Goals:

- ◆ Install approximately 100,000 feet of new mains in developer funded projects
- ◆ Install miscellaneous mains according to code of ordinances requirements
- ◆ Secure right-of-way acquisition for Highway 441 projects
- ◆ Install 1,567 new services to residential and commercial customers
- ◆ Continue to install AMR units on all new gas meter installations

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 hour calls within 45 minutes

Major Accomplishments:

- Installed 600 new services
- Installed distribution lines in Lake Harris Cove, Legacy, Phase 6 and 7 of the Legacy, Arlington Ridge, The Arbors at Silver Lake, Heritage The Cottages of Sanders Grove
- 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>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
New services installed	845	600	1,567
Service calls	5,093	5,400	6,600
Feet of 2" mains installed	31,667	20,000	40,000
Feet of other (1", 4" , 6" & 8") mains installed	5,244	2,000	60,000
Gas line locations	8,618	6,000	6,500
Service Removals	131	110	120
PSC violations	0	0	0
Customer leak reports	216	230	240

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Administrative Assistant II	1.00	0.00	1.00	41,038
Auto. Meter Reader Technician	1.00	0.00	1.00	27,612
Distribution Foreman	4.00	0.00	4.00	183,160
Distribution Technician	1.00	0.00	1.00	41,018
Gas Engineer Technician	1.00	0.00	1.00	33,195
Gas Maintenance Foreman	1.00	0.00	1.00	42,773
Gas Service Technician	3.00	0.00	3.00	92,811
Mobile Eq. Operator I	3.00	0.00	3.00	71,493
Mobile Eq. Operator II	3.00	0.00	3.00	89,943
Utility Locator	1.00	0.00	1.00	25,265
Standby				7,280
Time charged directly to Capital Projects				(239,268)
Total	19.00	0.00	19.00	416,320

Gas Department

Distribution Division

Personnel Schedule

**Gas
Department**

**Distribution
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 042-2081-532

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	478,192	405,945	222,160	275,258	416,320
1310 Temporary Labor	0	0	0	0	0
1410 Overtime	102,028	44,854	24,705	85,000	85,000
15xx Bonuses/Incentives	4,193	2,500	1,996	2,375	3,250
2110 FICA	43,271	33,402	18,492	18,825	30,084
2210 Retirement	44,242	49,936	25,786	44,986	49,205
23xx Insurance	82,367	73,058	34,135	50,581	44,970
2410 Workers' Compensation	22,421	13,759	6,944	6,465	4,856
26xx Other Payroll Benefits	902	1,237	980	2,285	3,158
2970 1st Installs	(9,131)	(21,035)	(449)	(25,560)	(17,860)
TOTAL PERSONAL SERVICES	768,485	603,656	334,749	460,215	618,983
OPERATING EXPENSES					
3110 Professional Services	43,648	14,532	0	31,200	10,000
3130 Engineering Services	7,999	0	0	15,600	0
3410 Contract Services	6,285	0	0	20,000	0
4010 Travel	2,840	2,109	2,104	5,200	1,500
41xx Communication	10,466	10,636	5,330	13,520	13,000
4210 Postage	602	820	0	1,500	1,000
4310 Utilities	15,010	25,234	14,246	33,700	28,000
44xx Rentals	22	78	0	0	0
4415 Internal Fleet Lease	67,278	74,654	45,442	77,900	77,588
4499 Allocated Equip. Rental	(70,327)	(91,641)	(24,401)	(68,335)	(57,711)
4510 Insurance	9,564	5,102	3,738	6,408	6,794
461x Repairs & Maintenance- Vehicles	63,355	61,742	40,047	96,144	69,780
4620 Repairs & Maintenance- Buildings	263	557	179	1,000	1,000
4625 Repairs & Maintenance- Non-Build	95,739	0	17	832	800
46xx Repairs & Maintenance- Equipment	4,517	4,642	1,657	4,504	4,020
4710 Printing & Binding	1,606	1,647	750	2,600	2,500
4911 Advertising	88	656	353	1,040	1,000
4920 Other Current Charges	14,252	5,006	2,348	5,500	4,500
5110 Office Supplies	2,425	3,468	546	3,120	0
5180 Minor Furniture & Equip	7,698	8,023	4,235	16,640	11,000
5210 Operating Supplies	40,349	40,937	20,846	38,480	39,980
5215 Uniforms	6,083	3,970	4,726	6,760	6,760
5230 Fuel Purchases	27,897	35,994	22,036	35,000	41,800
5410 Publications & Memberships	575	1,484	27	624	500
5440 Education	(1,244)	0	949	2,000	2,000
5450 Training	8,641	4,650	1,682	8,320	2,500
5999 Material - 1st Installs	(7,998)	(10,155)	0	(22,641)	0
TOTAL OPERATING EXPENSES	357,633	204,145	146,857	336,616	268,311
TOTAL APPROPRIATIONS	1,126,118	807,801	481,606	796,831	887,294

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	460,215	618,983	158,768	34.50%
Operating Expenses	336,616	268,311	(68,305)	-20.29%
TOTALS	796,831	887,294	90,463	11.35%

Significant Budget Changes:

The increase in Personal Services is directly related to a reduction in Capital Projects.

**Gas
Department**

**Distribution
Division**

**Appropriations
Summary**

**Gas
Department**

Other

**Appropriations
Detail**

Appropriations Detail

Account # 042-2088-5xx

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
OPERATING EXPENSES					
4950 Uncollectible Accounts	14,868	(18,291)	11,551	20,594	21,000
4962 Customer Accounts	459,978	570,701	306,707	820,144	410,296
4963 Meter Reading	21,105	60,324	42,041	78,071	77,597
5910 Depreciation Expense	281,358	256,672	128,514	234,000	284,109
TOTAL OPERATING EXPENSES	777,309	869,406	488,813	1,152,809	793,002
DEBT SERVICE					
7110 Principal-Long Term Debt	(38,570)	0	105,192	74,637	77,153
7210 Interest-Long Term Debt	0	0	0	180,329	178,276
7311 Fees	550	219	37	500	500
7320 Amortize Debt Discount	1,879	1,879	0	1,879	1,858
7330 Amortize Debt Issue Cost	4,765	4,765	0	4,765	4,711
7340 Amortize Deferred Charges	5,923	5,850	0	5,772	5,689
TOTAL DEBT SERVICE	(25,453)	12,713	105,229	267,882	268,187
OTHER USES					
9101 Transfers to General Fund	699,660	715,239	559,980	959,966	786,735
9102 Surcharge Transfer	135,082	104,550	74,370	149,309	126,884
9151 Transfer to Gen Fix Asset	302,832	0	0	0	0
9160 Reserve/Future Capital	0	0	0	43,215	926,122
9960 Interest-Customer Deposit	4,232	6,587	5,185	1,040	0
9990 Contingency Fund	0	0		8,000	0
TOTAL OTHER USES	1,141,806	826,376	639,535	1,161,530	1,839,741
TOTAL APPROPRIATIONS	1,893,662	1,708,495	1,233,577	2,582,221	2,900,930

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	1,152,809	747,893	(404,916)	-35.12%
Debt Service	267,882	268,187	305	0.11%
Other Uses	1,161,530	1,860,741	699,211	60.20%
TOTALS	2,582,221	2,876,821	294,600	11.41%

Significant Budget Changes:

The decrease in Operating Expenses is directly related to the change in the general fund cost allocation.
The change in Other Uses primarily attributable to Reserve for Future Capital.

**Gas
Department**

Other

**Appropriations
Summary**

**Gas
Department**

**Capital
Projects**

**Appropriations
Detail**

Appropriations Detail

Account # 042-2099-532

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>PERSONAL SERVICES</u>					
1210 Regular Salaries & Wages	142,068	180,189	104,655	367,300	239,268
1410 Overtime	2,089	1,775	2,466	0	0
2110 FICA	10,538	13,405	8,071	28,100	18,305
2210 Retirement	13,661	21,623	12,559	31,221	28,712
23xx Insurance	25,239	29,543	14,932	59,094	59,177
2410 Workers' Compensation	6,030	5,788	3,216	12,231	7,968
26xx Other Payroll Benefits	263	766	763	0	0
2970 1st Installs	9,131	21,035	449	25,560	17,860
2999 Allocated Labor Expense	26,747	40,237	23,688	89,962	57,621
TOTAL PERSONAL SERVICES	235,766	314,361	170,799	613,468	428,911
<u>OPERATING EXPENSES</u>					
31xx Professional Services	1,795	1,958	0	0	0
3410 Contract Services	0	1,075	0	0	0
4499 Allocated Equip Rental	70,327	91,641	24,401	68,335	57,711
5210 Operating Supplies	291,383	378,336	224,413	617,675	743,774
5299 Allocated Material Exp	14,103	17,472	10,234	38,488	46,346
5999 Material - 1st Installs	8,000	10,155		0	0
TOTAL OPERATING EXPENSES	385,608	500,637	259,048	724,498	847,831
<u>CAPITAL OUTLAY</u>					
6210 Buildings	0	0	0	0	3,000
6310 Improvements Other than Bldgs	709,643	21,827	6,146	59,859	518,346
6410 Machinery & Equipment	24,435	9,168	0	61,900	35,035
TOTAL CAPITAL OUTLAY	734,078	30,995	6,146	121,759	556,381
<u>DEBT SERVICE</u>					
7210 Interest-Long Term Debt	218,899	143,662	0	0	0
TOTAL DEBT SERVICE	218,899	143,662	0	0	0
<u>OTHER USES</u>					
9999 WIP Contra	(1,574,351)	(989,656)	(387,538)	0	0
TOTAL OTHER USES	(1,574,351)	(989,656)	(387,538)	0	0
TOTAL APPROPRIATIONS	0	(1)	48,455	1,459,725	1,833,123

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	613,468	428,911	(184,557)	-30.08%
Operating Expenses	724,498	847,831	123,333	17.02%
Capital Outlay	121,759	556,381	434,622	356.95%
Debt Service	0	0	0	0.00%
Other Uses	0	0	0	0.00%
TOTALS	1,459,725	1,833,123	373,398	25.58%

**Gas
Department**

**Capital
Projects**

**Appropriations
Summary**

Gas Department

Capital Projects

Project Schedule

Project Schedule

2007-08 Adopted

Gas Fund

<u>Number</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
420001	<u>Meters (284,159)</u> Regular meters	Current Revenue	73,612
		Customer Contribution	87,080
	ERT meters	Current Revenue	66,217
		Customer Contribution	57,250
420002	<u>Mains (977,508)</u> Miscellaneous mains	Current Revenue	169,396
	Arlington Ridge	Current Revenue	9,798
	Secret Promise	Customer Contribution	226,430
	Lake Denham Cove	Customer Contribution	112,314
	Windy Oaks	Customer Contribution	133,652
	Deems Landing	Customer Contribution	48,833
	Laurel Oaks	Customer Contribution	55,302
	South Wind Cove	Customer Contribution	44,169
	Lake Griffin Townhouses	Customer Contribution	43,962
	Venetian Isle	Customer Contribution	133,652
420003	Tools & Equipment	Current Revenue	12,000
420006	Gate Stations	Current Revenue	33,000
420008	<u>Regulators (59,019)</u> Retire	Current Revenue	1,145
	Purchase	Current Revenue	27,858
		Customer Contribution	30,016
420010	<u>Services</u> New Services	Customer Contribution	467,437
TOTAL			<u>1,833,123</u>
Source of Funds			
			Current Revenue
			393,026
			Customer Contribution
			1,440,097
TOTAL			<u>1,833,123</u>

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:

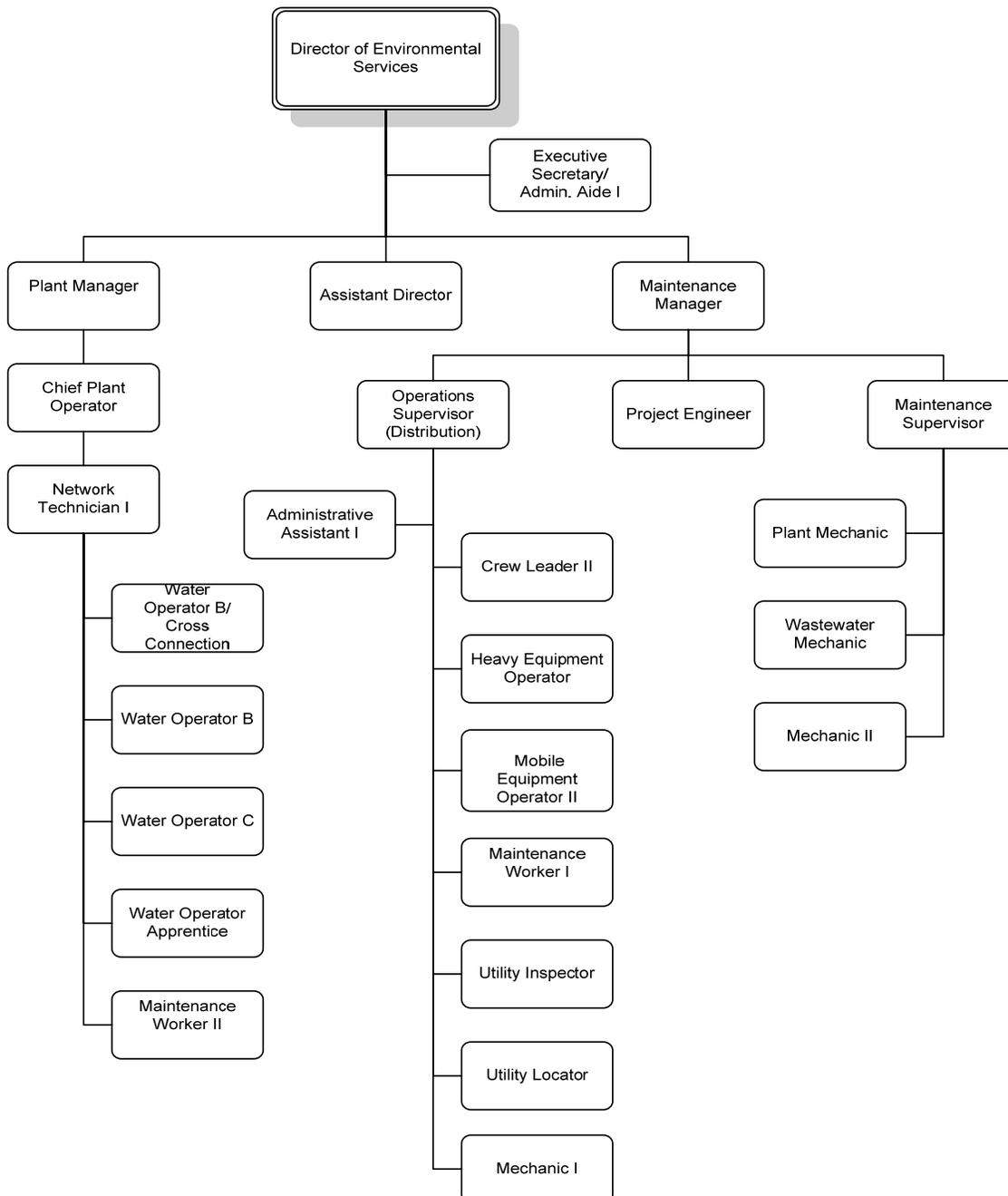
Water Distribution

- 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

\$ 8,490,868

Water Department

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 per day (MGD) and the one at Royal Highlands is a 500,000 MGD 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 2004 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 renewed 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 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 certain users to purchase irrigation water at a lower rate than the potable water rate, as well as meet the St. Johns River Water Management District water consumption requirement.

Budget Summary – Operating Statement

Water Department

Budget Summary- Operating Statement

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
OPERATING REVENUE					
Charges for Services	4,316,440	6,670,444	4,305,932	5,391,134	7,563,620
Other Operating Revenue	85,094	179,090	90,750	141,569	153,568
TOTAL REVENUE SOURCES	4,401,534	6,849,534	4,396,682	5,532,703	7,717,188
OPERATING APPROPRIATIONS					
Administration	1,069,631	875,309	712,505	1,087,161	1,399,590
Treatment	911,497	996,740	570,706	1,165,505	1,351,082
Reuse	0	0	0	0	0
Distribution	970,180	1,164,975	759,594	1,010,691	1,370,031
Other Operating Expenses	946,800	1,234,266	726,603	1,045,251	1,317,008
TOTAL APPROPRIATIONS	(3,898,108)	(4,271,290)	(2,769,408)	(4,308,608)	(5,437,711)
NET INCOME FROM OPERATIONS	503,426	2,578,244	1,627,274	1,224,095	2,279,477
Non-Operating Revenue	1,358,654	1,330,687	554,472	3,743,782	773,680
Non-Operating Appropriations	75,509	(7,927)	(286,481)	(543,871)	(738,852)
NET OTHER INCOME	1,434,163	1,322,760	267,991	3,199,911	34,828
NET INCOME BEFORE TRANSFERS	1,937,589	3,901,004	1,895,265	4,424,006	2,314,305
Transfers to other funds	(1,566,239)	(568,075)	(388,755)	(591,846)	(892,268)
NET INCOME AFTER TRANSFERS	371,350	3,332,929	1,506,510	3,832,160	1,422,037
Other Sources	0	(7)	0	5,719,387	0
Capital Projects	1	0	(11,606)	(8,605,313)	(1,008,366)
NET OTHER SOURCES	1	(7)	(11,606)	(2,885,926)	(1,008,366)
UNAPPROPRIATED BALANCE	371,351	3,332,922	1,494,904	946,234	413,671

Water Department

Revenue Detail

Revenue Detail

ACCOUNT	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
043-0000					
<u>CHARGES FOR SERVICES</u>					
34331 Residential Sales	2,765,641	4,738,650	2,991,016	3,230,337	5,127,353
34332 Commercial Sales	1,464,037	1,812,524	1,240,417	2,047,903	2,291,548
34336 Municipal Sales	66,826	98,547	61,770	90,321	118,225
34338 Private Fire Protection Sales	19,936	20,723	12,729	22,573	26,494
TOTAL CHARGES FOR SERVICES	4,316,440	6,670,444	4,305,932	5,391,134	7,563,620
<u>OTHER OPERATING REVENUES</u>					
34905 Penalties	36,272	41,297	24,939	40,044	82,920
34905 Reuse Water	0	75	139	72	0
34910 Sale of Bottled Water	3,957	28,554	259	5,616	0
34918 Misc Service Revenue	44,865	109,164	65,413	95,837	70,648
TOTAL OPERATING REVENUE	85,094	179,090	90,750	141,569	153,568
<u>NON OPERATING REVENUE</u>					
33191 Emergency Management	0	0	0	0	0
36101 Interest on Investments	54,090	115,512	98,892	75,000	203,680
36111 Misc Interest Income	0	1,072	0	0	0
36130 Gain/Loss Investments	(18,829)	9,928	10,481	0	0
36162 Bond Funds	165,452	0	916	179,608	0
36201 Rents & Royalties	0	7,875	(4,500)	0	0
36323 Impact Fees - Residential	653,566	751,521	275,341	2,084,741	488,360
36323 Impact Fees-Commercial	184,988	53,439	34,254	521,185	81,640
36402 Gain From Sale of Fixed Assets	0	0	0	0	0
36404 Recovery From Losses	27,922	0	0	12,821	0
36925 Misc Jobbing Revenue	32,109	12,097	0	2,101	0
36990 Misc Non-Operating Revenue	701	1,765	0	501,945	0
TOTAL NON OPERATING REVENUE	1,099,999	953,209	415,384	3,377,401	773,680
<u>OTHER SOURCES</u>					
38401 Debt Proceeds	0	0	0	4,709,387	0
38940 Grants/Donations-Other	0	7	0	1,010,000	0
38950 Contributions - Cust/Dev	258,655	377,478	139,088	366,381	0
38961 Appropriated Renewal & Replacement	0	0	0	0	0
38963 Appropriated Impact Fees	0	0	0	0	0
TOTAL OTHER SOURCES	258,655	377,485	139,088	6,085,768	0
TOTAL RESOURCES	5,760,188	8,180,228	4,951,154	14,995,872	8,490,868

Division Summary of Appropriations

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
3021 ADMINISTRATION					
Personal Services	127,270	146,636	81,778	123,092	159,800
Operating Expenses	942,361	728,673	630,727	964,069	1,239,790
TOTAL ADMINISTRATION	1,069,631	875,309	712,505	1,087,161	1,399,590
3051 TREATMENT					
Personal Services	368,857	351,503	217,784	425,095	487,652
Operating Expenses	542,640	645,237	352,922	740,410	863,430
TOTAL TREATMENT	911,497	996,740	570,706	1,165,505	1,351,082
3081 DISTRIBUTION					
Personal Services	725,793	797,791	480,858	621,958	977,525
Operating Expenses	244,387	367,184	278,736	388,733	392,506
TOTAL DISTRIBUTION	970,180	1,164,975	759,594	1,010,691	1,370,031
3088 OTHER					
Operating Expenses	917,603	1,204,438	726,516	1,016,637	1,279,316
Debt Service	(51,032)	29,828	273,384	558,965	761,544
Other Uses	1,789,896	576,002	401,939	1,551,600	1,320,939
TOTAL OTHER	2,656,467	1,810,268	1,401,839	3,127,202	3,361,799
3099 CAPITAL PROJECTS					
Personal Services	98,995	48,269	14,775	254,393	0
Operating Expenses	360,700	468,494	285,195	2,015,921	0
Capital Outlay	2,326,763	11,318,624	1,955,476	6,334,999	1,008,366
Debt Service	455,328	330,804	0	0	0
Other Uses	(3,241,787)	(12,166,191)	(2,243,840)	0	0
TOTAL CAPITAL PROJECTS	(1)	0	11,606	8,605,313	1,008,366
GRAND TOTAL					
Personal Services	1,320,915	1,344,199	795,195	1,424,538	1,624,977
Operating Expenses	3,007,691	3,414,026	2,274,096	5,125,770	3,775,042
Capital Outlay	2,326,763	11,318,624	1,955,476	6,334,999	1,008,366
Debt Service	404,296	360,632	273,384	558,965	761,544
Other Uses	(1,451,891)	(11,590,189)	(1,841,901)	1,551,600	1,320,939
TOTAL APPROPRIATIONS	5,607,774	4,847,292	3,456,250	14,995,872	8,490,868

Water Department

Division Summary of Appropriations

Water Department

Administration Division

Values & Goals

Values & Goals

Value: A spirit of professionalism and fiscal responsibility

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 Mgt. District

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Implementation of strategic plan	N/A	N/A	25%
Implementation of Water treatment master plan	N/A	N/A	25%
Implementation of Water distribution master plan	N/A	N/A	25%
Dual Certification Cross training	N/A	N/A	25%
Defined training program	50%	75%	80%

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Executive Assistant/Administrative Aide	1.00	0.00	1.00	36,903
Director of Environmental Services	0.50	0.00	0.50	50,294
Deputy Director of Environmental Services	0.50	0.00	0.50	37,673
Total	2.00	0.00	2.00	124,870

**Water
Department**

**Administration
Division**

**Personnel
Schedule**

Water Department

Administration Division

Appropriations Detail

Appropriations Detail

Account # 043-3021-533

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
1210 Regular Salaries & Wages	104,804	117,115	63,531	112,354	124,870
1410 Overtime	624	1,659	1,738	1,040	2,000
1530 Bonuses	250	250	250	250	250
2110 FICA	8,021	9,123	5,002	7,579	7,951
2210 Retirement	5,663	7,743	4,471	8,003	8,949
23xx Insurance	9,583	9,425	4,961	9,420	9,240
2410 Workers' Compensation	1,690	1,466	313	1,492	337
26xx Employee Benefits	4,113	5,458	3,239	5,558	6,203
2999 Allocated Labor Expense	(7,478)	(5,603)	(1,727)	(22,604)	0
TOTAL PERSONAL SERVICES	127,270	146,636	81,778	123,092	159,800
OPERATING EXPENSES					
31xx Professional Services	43,456	143,228	109,116	260,320	325,000
3410 Contract Services	0	0	0	10,000	10,000
4010 Travel	48	1,504	248	2,600	750
41xx Communication	6,719	4,107	2,846	3,640	4,200
4210 Postage	505	217	271	1,456	500
4310 Utilities	0	582	8,235	0	0
4410 Rentals	0	3,600	2,154	0	0
4415 Internal Fleet Lease	2,266	2,568	1,322	2,266	2,334
4510 Insurance	30,536	31,772	20,626	35,359	59,453
461x Repairs & Maintenance- Vehicles	1,080	4,692	880	1,320	1,320
4620 Repairs & Maintenance- Buildings	120	120	120	0	0
463x Repairs & Maintenance- Equipment	4,050	10,542	5,265	10,273	8,990
4710 Printing & Binding	82	108	115	208	200
4810 Promotional Activities	4,279	3,934	874	20,000	0
4911 Advertising-Other Ads	12,852	18,544	97,081	155,000	200,000
4920 Other Current Charges	30	253	0	1,040	600
4945 Injury/Damage to Others	3,366	268	0	1,040	0
4961 General Administrative	833,902	504,368	378,581	470,975	617,743
5110 Office Supplies	1,782	881	832	2,600	0
5180 Minor Furniture & Equip	1,289	799	393	2,080	2,500
521x Operating Supplies	132	1,645	1,844	520	1,800
5230 Fuel Purchases	126	3	276	1,100	900
5299 Allocated Material Expense	(9,099)	(10,692)	(1,257)	(22,720)	0
5410 Publications & Memberships	3,341	4,092	620	3,120	3,000
5450 Training	1,499	1,538	285	1,872	500
TOTAL OPERATING EXPENSES	942,361	728,673	630,727	964,069	1,239,790
TOTAL APPROPRIATIONS	1,069,631	875,309	712,505	1,087,161	1,399,590

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	123,092	159,800	36,708	29.82%
Operating Expenses	964,069	1,239,790	275,721	28.60%
TOTALS	1,087,161	1,399,590	312,429	28.74%

Significant Budget Changes:

The increase in Personal Services is directly related to the reduction in capital projects. Operating Expenses increased as a result of added engineering services.

**Water
Department**

**Administration
Division**

**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

Value: A spirit of 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

Value: A caring organization

Goal:

- ◆ 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: Open, accessible government and fiscal responsibility

Goals:

- ◆ Reduce electric usage by 5% annually, evaluate overall energy usage against best management practices
- ◆ Aid in planning and controlling of corresponding construction projects, for each treatment facility, to insure compliance with capacity and all regulatory standards
- ◆ Monitor training programs to ensure that all operators obtain necessary CEU's for recertification
- ◆ Monthly persistence of tracking production volumes, unaccounted-for water loss, and water production costs

Major Accomplishments:

- Reduced per capita water consumption to less than 150 gpcd
- Unaccounted-for water at or below 7%
- Sponsored water conservation workshops
- Replaced a 16" flow meter located at the main water treatment plant to track water production accurately
- 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
- Replaced non functional altitude valves located at the elevated tower sites to increase reliability of our water distribution system
- Installed SCADA system at Plantation Water Treatment Plant to insure reliability
- One operator received Class "B" certification and one operator received Class "C" certification

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</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	Prior Year	New	Total	Amount
Chief Plant Operator	1.00	0.00	1.00	50,322
Lead Plant Operator	1.00	0.00	1.00	35,562
Maintenance Worker II	0.50	0.00	0.50	12,986
Plant Manager	0.50	0.00	0.50	35,239
Water Operator Apprentice	1.00	0.00	1.00	26,298
Water Operator B	2.00	0.00	2.00	60,419
Water Operator B/Cross Conn.	1.00	0.00	1.00	42,661
Water Operator C	2.00	0.00	2.00	61,090
Standby				3,780
Total	9.00	0.00	9.00	328,357

Water Department

Treatment Division

Personnel Schedule

Water Department

Treatment Division

Appropriations Detail

Appropriations Detail

Account # 043-3051-533

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	257,681	242,221	145,959	285,675	328,357
1410 Overtime	14,130	14,503	13,860	28,225	28,000
1530 Bonuses/Incentives	875	1,000	964	875	813
2110 FICA	20,233	19,267	11,903	21,112	23,845
2210 Retirement	23,213	28,055	17,215	33,801	39,010
23xx Insurance	41,737	38,005	22,404	46,758	57,429
2410 Workers' Compensation	10,994	8,452	5,403	8,649	10,126
26xx Other Payroll Benefits	(6)	0	76	0	72
TOTAL PERSONAL SERVICES	368,857	351,503	217,784	425,095	487,652
OPERATING EXPENSES					
31xx Professional Services	29,638	10,471	0	71,700	184,500
3410 Contract Services	19,922	13,064	12,962	53,750	54,350
4010 Travel	854	912	882	8,350	8,370
41xx Communication	6,229	4,334	2,491	5,200	5,200
4210 Postage	3,884	561	767	1,000	1,000
4310 Utilities	255,204	379,373	225,050	376,745	397,650
4410 Rentals	0	1,927	370	1,000	1,500
4415 Internal Fleet Lease	18,051	27,742	9,980	17,109	18,031
4510 Insurance	14,122	20,002	17,293	12,440	13,859
461x Repairs & Maintenance- Vehicles	80,626	43,651	24,139	48,180	55,420
4620 Repairs & Maintenance- Buildings	14,048	5,418	3,053	5,000	5,000
4625 Repairs & Maintenance- Non-Build	16,461	4,609	1,472	12,400	7,500
46xx Repairs & Maintenance- Equipment	2,482	5,250	3,697	4,850	2,550
4710 Printing & Binding	1,588	9,830	0	2,000	2,000
4810 Promotional Activites	12,589	34,622	112	0	0
4911 Advertising	0	231	92	1,500	1,000
4920 Other Current Charges	1,600	1,075	1,000	3,000	3,000
5110 Office Supplies	1,090	1,992	1,304	1,400	0
5180 Minor Furniture & Equip	2,112	1,619	3,859	20,000	0
5210 Operating Supplies	48,647	61,008	34,275	62,350	75,400
5215 Uniforms	2,547	2,956	953	6,368	5,400
5230 Fuel Purchases	5,910	8,735	5,958	7,800	11,500
5410 Publications & Memberships	2,092	1,897	623	4,300	2,000
5440 Education	895	1,851	1,262	9,068	4,000
5450 Training	2,049	2,107	1,328	4,900	4,200
TOTAL OPERATING EXPENSES	542,640	645,237	352,922	740,410	863,430
TOTAL APPROPRIATIONS	911,497	996,740	570,706	1,165,505	1,351,082

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	425,095	487,652	62,557	14.72%
Operating Expenses	740,410	863,430	123,020	16.62%
TOTALS	1,165,505	1,351,082	185,577	15.92%

Significant Budget Changes:

Personal Services increased due to reorganization within the Environmental Services department. The increase in Operating Expenses is directly related to professional services and utilities.

**Water
Department**

**Treatment
Division**

**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: A spirit of 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 or replacement water main targeted at improving water quality
- ◆ Install new hydrants as needed

Value: Organizational 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:

- ◆ Preparation of utility relocation design for next phase of US 441 widening – Perkins to Griffin
- ◆ Continuation of implemented routine hydrant maintenance and flushing program
- ◆ Two employees received Distribution Class B certification, Three employee received Class C Distribution certification, and 1 have 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>2005-05</u>	<u>2006-07</u>	<u>2007-08</u>
Respond time in minutes	30	30	30
Call-backs	0	2	0
Feet of water main upgrades	1,000	1,700	1,000
Feet of water main replacement	1,000	1,800	1,000
Fire Hydrant Installations	16	28	30

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Administrative Assistant II	1.00	0.00	1.00	33,669
Crew Leader II	1.00	0.00	1.00	40,898
Heavy Equip. Operator	3.00	0.00	3.00	108,113
Maintenance Manager	0.34	0.00	0.34	18,698
Maintenance Worker I	3.00	0.00	3.00	76,282
Mechanic I	2.00	0.00	2.00	62,125
Mechanic II	0.50	0.00	0.50	16,753
Mobile Equipment Operator II	4.00	0.00	4.00	107,903
Network Tech I	1.00	0.00	1.00	34,455
Operations Supervisor	1.00	0.00	1.00	56,282
Plant Mechanic	0.50	0.00	0.50	14,809
Project Engineer	0.50	0.00	0.50	31,451
Utility Inspector	1.00	0.00	1.00	39,478
Utility Locator	1.00	0.00	1.00	33,125
Standby				4,195
Total	19.84	0.00	19.84	678,236

**Water
Department**

**Distribution
Division**

**Personnel
Schedule**

Water Department

Distribution Division

Appropriations Detail

Appropriations Detail

Account # 043-3081-533

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	500,589	547,292	327,818	548,807	678,236
1410 Overtime	40,739	36,628	22,809	35,360	36,400
15xx Bonuses/Incentives	2,812	2,188	2,320	2,312	3,125
2110 FICA	39,995	43,242	26,281	38,147	50,190
2210 Retirement	44,930	62,278	38,805	(99,115)	81,005
23xx Insurance	84,378	87,608	49,317	82,340	106,031
2410 Workers' Compensation	19,798	16,994	11,193	12,149	18,895
26xx Employee Benefits	1,277	1,561	2,315	1,958	3,643
2970 1st Install	(8,725)			0	0
TOTAL PERSONAL SERVICES	725,793	797,791	480,858	621,958	977,525
OPERATING EXPENSES					
31xx Professional Services	25,247	1,687	1,750	45,000	20,000
3410 Contract Services	0	4,598	1,975	5,000	5,000
4010 Travel	547	3,920	4,412	10,890	10,500
4110 Communication	3,003	7,585	5,739	6,240	9,000
4150 Fiber Optic Communication	1,968	0	0	0	0
4210 Postage	25	12	40	200	100
4410 Rentals	144	181	44	500	500
4415 Internal Fleet Lease	66,835	75,042	37,742	64,702	77,351
4499 Allocated Equip Rental	(54,535)	0	0	(15,225)	0
4510 Insurance	6,490	4,265	3,037	5,207	5,945
461x Repairs & Maintenance- Vehicles	50,049	44,298	36,658	52,940	57,860
4620 Repairs & Maintenance- Buildings	447	745	2,112	1,000	1,000
4625 Repairs & Maintenance- Non-Build	4,582	8,490	1,867	5,000	5,000
46xx Repairs & Maintenance- Equipment	3,573	5,722	7,483	7,815	9,180
4710 Printing & Binding	0	44	633	0	0
4920 Other Current Charges	1,471	2,008	851	1,800	1,800
5110 Office Supplies	1,426	3,429	1,147	2,000	0
5180 Minor Furniture & Equip	10,866	19,549	3,496	20,000	15,000
5210 Operating Supplies	101,319	151,711	147,239	130,000	132,000
5215 Uniforms	5,478	6,856	4,024	14,328	10,200
5230 Fuel Purchases	12,842	17,009	13,992	18,720	26,000
5410 Publications & Memberships	864	1,006	645	1,040	1,040
5440 Education	0	282	303	500	500
5450 Training	1,746	8,745	3,547	11,076	4,530
TOTAL OPERATING EXPENSES	244,387	367,184	278,736	388,733	392,506
TOTAL APPROPRIATIONS	970,180	1,164,975	759,594	1,010,691	1,370,031

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	621,958	977,525	355,567	57.17%
Operating Expenses	388,733	392,506	3,773	0.97%
TOTALS	1,010,691	1,370,031	359,340	35.55%

Significant Budget Changes:

Personal Services increased due to reorganization within the Environmental Services department. A decrease in capital projects resulted in a lower contra for the time directly charged to capital projects.

**Water
Department**

**Distribution
Division**

**Appropriations
Summary**

Water Department

Other

Appropriations Detail

Appropriations Detail

Account # 043-3088-5xx

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
OPERATING EXPENSES					
4950 Uncollectible Accounts	24,564	5,545	22,717	40,502	0
4962 Customer Accounts	453,875	749,853	462,643	413,721	737,009
4963 Meter Reading	21,105	90,517	62,454	98,054	118,536
5910 Depreciation Expense	418,059	358,523	178,702	464,360	423,771
TOTAL OPERATING EXPENSES	917,603	1,204,438	726,516	1,016,637	1,279,316
DEBT SERVICE					
7110 Principal-Long Term Debt	0	0	0	155,252	160,485
7210 Interest-Long Term Debt	(80,229)	0	273,297	375,099	563,367
7311 Fees	1,222	455	87	1,000	1,000
7320 Amortize Debt Discount	3,909	3,909	0	3,909	3,865
7330 Amortize Debt Issue Cost	9,912	11,484	0	9,912	9,800
7340 Amortize Deferred Charges	14,154	13,980	0	13,793	23,027
TOTAL DEBT SERVICE	(51,032)	29,828	273,384	558,965	761,544
OTHER USES					
9101 Transfer to General Fund	349,656	347,838	250,623	429,640	560,466
9102 Surcharge Transfer	152,738	196,373	138,132	162,206	331,802
9131 Transfer to Capital Projects	1,063,845	23,864	0	0	0
9151 Transfer to Gen Fix Asset	218,937	0	0	0	0
9160 Reserve/Future Capital	0	0	0	935,234	413,671
9180 Reserve - Potable Water	0	0	7,000	12,480	13,000
9960 Interest-Customer Deposit	4,720	7,927	6,184	1,040	2,000
9990 Contingency Fund	0	0	0	11,000	0
TOTAL OTHER USES	1,789,896	576,002	401,939	1,551,600	1,320,939
TOTAL APPROPRIATIONS	2,656,467	1,810,268	1,401,839	3,127,202	3,361,799

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	1,016,637	1,279,316	262,679	25.84%
Debt Services	558,965	761,544	202,579	36.24%
Other Uses	1,551,600	1,320,939	(230,661)	-14.87%
TOTALS	3,127,202	3,361,799	234,597	7.50%

Significant Budget Changes:

The increase in Operating Expenses is directly attributable to cost allocations to the General Fund.

**Water
Department**

Other

**Appropriations
Summary**

Water Department

Capital Projects

Appropriations Detail

Appropriations Detail

Account # 043-3099-533

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
1210 Regular Salaries & Wages	59,811	30,182	9,305	150,000	0
2110 FICA	4,418	2,198	687	13,329	0
2210 Retirement	5,735	3,563	1,117	15,750	0
23xx Insurance	9,791	5,517	1,471	27,719	0
2410 Workers' Compensation	2,880	1,025	330	9,766	0
26xx Other Payroll Benefits	157	181	138	0	0
2970 1st Installs	8,725	0	0	15,225	0
2999 Allocated Labor Expense	7,478	5,603	1,727	22,604	0
TOTAL PERSONAL SERVICES	98,995	48,269	14,775	254,393	0
OPERATING EXPENSES					
31xx Professional Services	68,366	172,954	247,812	1,258,500	0
3410 Contract Services	0	19,820	5,220	0	0
44xx Rentals	54,535	185	0	15,225	0
4710 Printing & Binding	0	0	0	0	0
4920 Other Current Charges	1,750	1,601	0	0	0
5180 Minor Furniture/Equipment	0	519	0	0	0
5210 Operating Supplies	226,950	262,723	30,906	719,476	0
5299 Allocated Material Expense	9,099	10,692	1,257	22,720	0
TOTAL OPERATING EXPENSES	360,700	468,494	285,195	2,015,921	0
CAPITAL OUTLAY					
6110 Land Costs	0	146,678	0	0	0
6210 Buildings	215,472	341,977	153,707	4,132,000	0
6310 Improvements Other Than Bldgs	2,042,032	10,727,498	1,613,641	2,099,199	1,008,366
6410 Machinery & Equipment	69,259	102,471	188,128	103,800	0
TOTAL CAPITAL OUTLAY	2,326,763	11,318,624	1,955,476	6,334,999	1,008,366
DEBT SERVICE					
7210 Interest-Long Term Debt	455,328	330,804	0	0	0
TOTAL DEBT SERVICE	455,328	330,804	0	0	0
OTHER USES					
9999 WIP- Contra	(3,241,787)	(12,166,191)	(2,243,840)	0	0
TOTAL OTHER USES	(3,241,787)	(12,166,191)	(2,243,840)	0	0
TOTAL APPROPRIATIONS	(1)	0	11,606	8,605,313	1,008,366

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	254,393	0	(254,393)	-100.00%
Operating Expenses	2,015,921	0	(2,015,921)	-100.00%
Capital Outlay	6,334,999	1,008,366	(5,326,633)	-84.08%
Debt Service	0	0	0	0.00%
Other Uses	0	0	0	0.00%
TOTALS	8,605,313	1,008,366	(7,596,947)	-88.28%

**Water
Department**

**Capital
Projects**

**Appropriations
Summary**

Water Department

Project Schedule

Project Schedule

2007-08 Adopted
Water Fund

<u>Number</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
430001	<u>Meters (347,200)</u>		
	Meters	Customer Contribution	100,000
	Meters (ARM replacement)	Customer Contribution	247,200
430002	<u>Mains (425,000)</u>		
	Mains Replacement	Current Revenue	250,000
	Hydrant Replacement Program	Current Revenue	75,000
	Systemwide Improvements	Current Revenue	100,000
430006	<u>Plant & Storage (175,000)</u>		
	Well #6	Current Revenue	50,000
	Airport WTP	Current Revenue	75,000
	Plant Pumping Rehabilitation	Current Revenue	50,000
430010	<u>New Services (61,166)</u>		
		Current Revenue	54,366
		Customer Contribution	6,800
TOTAL			1,008,366
Source of Funds			
		Current Revenue	654,366
		Customer Contribution	354,000
TOTAL			1,008,366

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/maintains reclamation sites

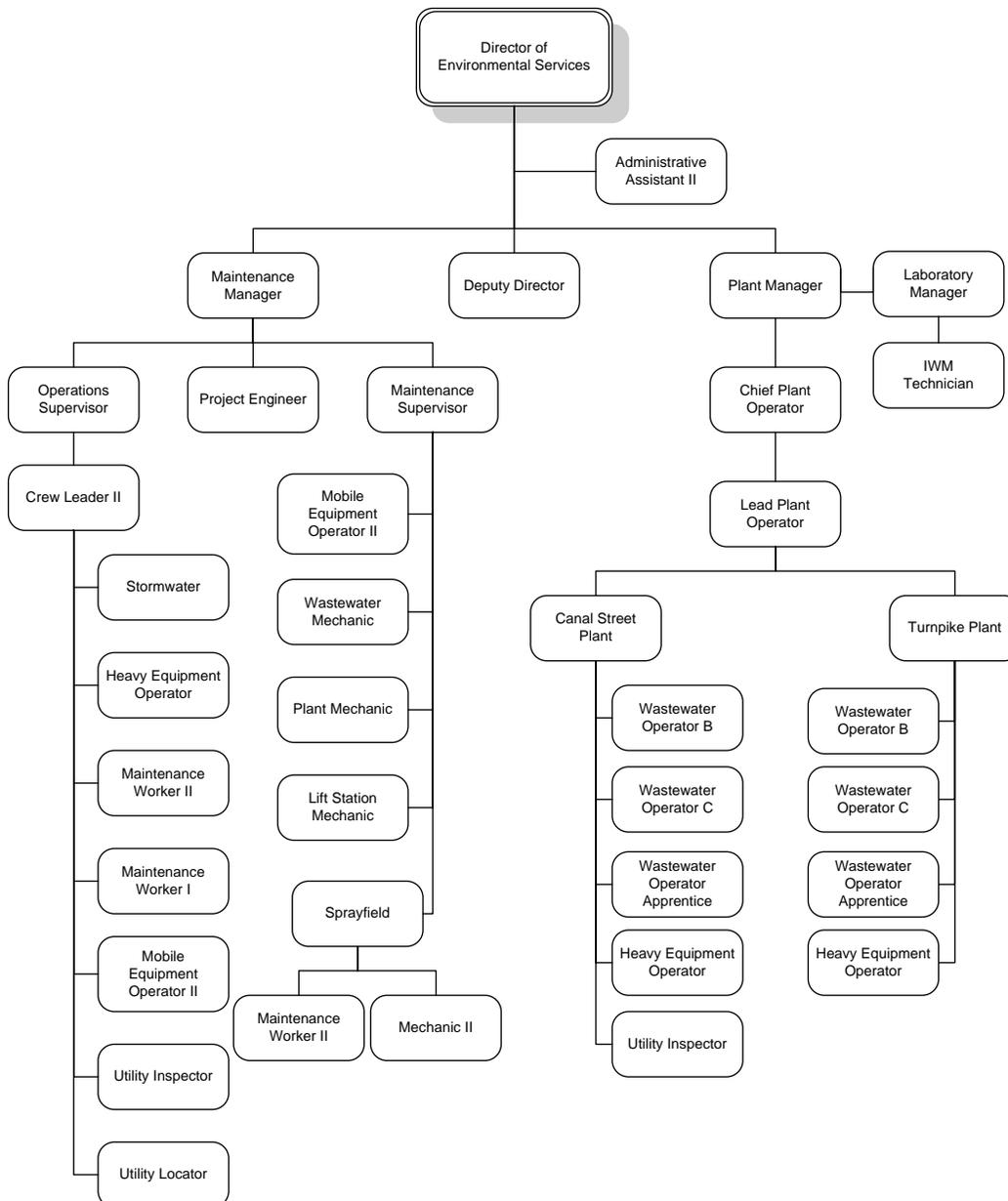
Collection

- 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

\$ 11,208,293

Wastewater Department

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 sludge waste generated from the wastewater treatment process is disposed of 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 6.0 MGD available in 2007.

Budget Summary – Operating Statement

Wastewater Department

Budget Summary- Operating Statement

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
OPERATING REVENUE					
Charges for Services	5,857,260	7,553,942	5,098,077	7,038,798	9,410,831
Other Operating Revenue	264,451	354,374	163,713	322,361	302,181
TOTAL REVENUE SOURCES	6,121,711	7,908,316	5,261,790	7,361,159	9,713,012
OPERATING APPROPRIATIONS					
Administration	985,010	941,816	501,982	817,896	931,143
Treatment	1,508,171	1,780,932	1,166,748	2,119,105	2,141,504
Laboratory	0	0	0	0	219,005
Sprayfield	235,609	219,501	123,656	238,574	246,473
Collections	1,514,961	1,720,564	1,116,040	1,763,710	1,163,462
Lift Stations	0	0	0	0	1,030,237
Other Operating Expenses	1,729,262	1,828,231	985,993	1,215,617	2,076,747
TOTAL APPROPRIATIONS	(5,973,013)	(6,491,044)	(3,894,419)	(6,154,902)	(7,808,571)
NET INCOME FROM OPERATIONS	148,698	1,417,272	1,367,371	1,206,257	1,904,441
Non-Operating Revenue	1,795,859	2,062,518	1,231,800	6,317,988	1,495,281
Non-Operating Appropriations	110,555	(562)	(369,003)	(750,355)	(978,653)
NET OTHER INCOME	1,906,414	2,061,956	862,797	5,567,633	516,628
NET INCOME BEFORE TRANSFERS	2,055,112	3,479,228	2,230,168	6,773,890	2,421,069
Transfers to other funds	(474,348)	(496,900)	(311,316)	(533,684)	(682,516)
NET INCOME AFTER TRANSFERS	1,580,764	2,982,328	1,918,852	6,240,206	1,738,553
Other Sources	0	0	0	962,909	0
Capital Projects	0	0	(146,406)	(4,317,200)	(1,600,000)
NET OTHER SOURCES	0	0	(146,406)	(3,354,291)	(1,600,000)
UNAPPROPRIATED BALANCE	1,580,764	2,982,328	1,772,446	2,885,915	138,553

Wastewater Department

Revenue Detail

Revenue Detail

ACCOUNT	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
044-0000	2004-05	2005-06	10/06-04/07	2006-07	2007-08
<u>CHARGES FOR SERVICES</u>					
34351 Residential	3,637,624	4,584,642	3,554,408	4,538,329	6,302,191
34352 Commercial Class 1	390,308	464,706	289,814	363,760	525,378
34352 Commercial Class 2	108,207	129,508	75,087	151,763	140,505
34352 Commercial Class 3	669,351	793,884	477,503	729,495	883,734
34352 Commercial Class 4	62,140	73,618	43,276	102,898	80,449
34352 Commercial Class 6	0	(213)	0	0	0
34352 Commercial Class 7	0	(69)	0	0	0
34352 Commercial Class 8	0	(203)	0	0	0
34352 Industrial	14,000	16,753	9,800	16,782	18,407
34352 Commercial Reuse	0	104,941	0	0	45,207
34353 Misc Bill - Combined Rate	817,489	1,186,514	519,878	962,552	1,230,080
34354 Multi-Family	140,713	178,749	113,770	150,377	161,544
34356 Municipal	17,428	21,112	14,541	22,842	23,336
TOTAL CHARGES FOR SERVICES	5,857,260	7,553,942	5,098,077	7,038,798	9,410,831
<u>OTHER OPERATING REVENUE</u>					
34905 Penalties	47,708	58,721	37,694	66,920	25,719
34918 Misc Service Revenue	108,741	168,963	84,419	107,414	276,462
34921 Front Footage Fees	7,391	7,729	0	5,764	0
34922 Tap In Fees	100,611	118,961	41,600	142,263	0
TOTAL OTHER OPERATING REVENUE	264,451	354,374	163,713	322,361	302,181
<u>NON OPERATING REVENUE</u>					
33191 Emergency Management	0	0	0	0	0
36101 Interest on Investments	145,067	215,822	35,739	125,000	199,281
36130 Gain/Loss Investments	(10,428)	16,682	7,425	0	0
36162 Bond Funds	129,656	0	984	0	0
36201 Rents and Royalties	0	0	5,714	0	0
36323 Impact Fees-Residential	1,451,022	1,703,556	640,032	4,934,419	1,116,250
36323 Impact Fees-Commercial	78,392	121,958	67,893	1,233,605	179,750
36402 Gain From Sale of Fixed Assets	0	0	476,661	17,256	0
36404 Recovery From Losses	0	0	0	812	0
36501 Sale of Surplus Materials	0	0	0	0	0
36925 Misc Jobbing Revenue	0	0	0	5,050	0
36990 Misc Non-Operating Revenue	2,150	4,500	(2,648)	1,846	0
TOTAL NON OPERATING REVENUE	1,795,859	2,062,518	1,231,800	6,317,988	1,495,281
<u>OTHER SOURCES</u>					
38401 Debt Proceeds	0	0	0	962,909	0
38950 Contributions - Cust/Dev	0	0	0	0	0
38961 Appropriated Depreciation	0	0	0	0	0
38962 Appropriated Renewal & Replacement	0	0	0	0	0
38963 Appropriated Impact Fees	0	0	0	0	0
TOTAL OTHER SOURCES	0	0	0	962,909	0
TOTAL RESOURCES	7,917,570	9,970,834	6,493,590	14,642,056	11,208,293

Division Summary of Appropriations

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
4021 ADMINISTRATION					
Personal Services	144,682	156,155	89,159	143,545	167,883
Operating Expenses	840,328	785,661	412,823	674,351	763,260
TOTAL ADMINISTRATION	985,010	941,816	501,982	817,896	931,143
4051 CANAL ST. TREATMENT					
Personal Services	314,367	437,891	365,853	496,746	586,401
Operating Expenses	523,589	647,624	460,036	723,002	872,025
TOTAL CANAL ST. PLANT	837,956	1,085,515	825,889	1,219,748	1,458,426
4052 TURNPIKE TREATMENT					
Personal Services	350,638	348,581	130,173	420,768	223,433
Operating Expenses	319,577	346,836	210,686	478,589	459,645
TOTAL TURNPIKE PLANT	670,215	695,417	340,859	899,357	683,078
4061 LABORATORY					
Personal Services	0	0	0	0	116,372
Operating Expenses	0	0	0	0	102,633
TOTAL LABORATORY	0	0	0	0	219,005
4071 SPRAYFIELD					
Personal Services	47,457	34,584	23,177	43,117	44,801
Operating Expenses	188,152	184,917	100,479	195,457	201,672
TOTAL SPRAYFIELD	235,609	219,501	123,656	238,574	246,473
4081 COLLECTIONS					
Personal Services	794,428	943,355	548,218	909,142	726,029
Operating Expenses	720,533	777,209	567,822	854,568	437,433
TOTAL COLLECTIONS	1,514,961	1,720,564	1,116,040	1,763,710	1,163,462
4082 LIFT STATIONS					
Personal Services	0	0	0	0	557,016
Operating Expenses	0	0	0	0	473,221
TOTAL LIFT STATIONS	0	0	0	0	1,030,237
4088 OTHER					
Operating Expenses	1,690,927	1,789,209	985,446	1,178,314	2,028,533
Debt Service	(72,828)	39,022	369,230	772,138	1,025,867
Other Uses	1,045,904	497,462	311,636	3,435,119	822,069
TOTAL OTHER	2,664,003	2,325,693	1,666,312	5,385,571	3,876,469
4099 CAPITAL PROJECTS					
Personal Services	131	1,643	3,662	0	0
Operating Expenses	797,923	587,797	207,234	715,000	0
Capital Outlay	1,265,761	16,167,613	3,082,720	3,602,200	1,600,000
Debt Service	630,887	419,949	0	0	0
Other Uses	(2,694,702)	(17,177,002)	(3,147,210)	0	0
TOTAL CAPITAL PROJECTS	0	0	146,406	4,317,200	1,600,000
GRAND TOTAL					
Personal Services	1,651,703	1,922,209	1,160,242	2,013,318	2,421,935
Operating Expenses	5,081,029	5,119,253	2,944,526	4,819,281	5,338,422
Capital Outlay	1,265,761	16,167,613	3,082,720	3,602,200	1,600,000
Debt Service	558,059	458,971	369,230	772,138	1,025,867
Other Uses	(1,648,798)	(16,679,540)	(2,835,574)	3,435,119	822,069
TOTAL APPROPRIATIONS	6,907,754	6,988,506	4,721,144	14,642,056	11,208,293

Wastewater Department

Division Summary of Appropriations

Wastewater Department

Administration Division

Values & Goals

Values & Goals

Value: A spirit of professionalism and fiscal responsibility

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 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 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 125 restaurants in the City's Oil and Grease Program
- Enrolled 4 companies in the City's Industrial Pretreatment Program
- Completed next phase of SCADA system implementation, which encompassed Plantation lift stations
- Cross Training Program continues for dual certification

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Implementation of Strategic plan	N/A	N/A	25%
Implementation of Wastewater treatment Master plan	N/A	N/A	25%
Implementation of Wastewater collection Master plan	N/A	N/A	25%
Dual Certification Cross training	N/A	N/A	25%
Defined training program	50%	75%	80%

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Administrative Assistant II	1.00	0.00	1.00	41,038
Director of Environmental Services	0.50	0.00	0.50	50,295
Deputy Director	0.50	0.00	0.50	37,673
Total	2.00	0.00	2.00	129,006

Wastewater Department

Administration Division

Personnel Schedule

**Wastewater
Department**

**Administration
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 044-4021-535

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>PERSONAL SERVICES</u>					
1210 Regular Salaries & Wages	111,115	117,945	64,690	120,182	129,006
1310 Temporary Labor	0	0	0	0	0
1410 Overtime	0	908	4,924	1,000	2,000
1530 Bonuses/Incentives	250	250	250	125	250
2110 FICA	8,288	8,907	5,255	7,945	8,132
2210 Retirement	6,475	8,680	4,610	8,942	9,445
23xx Insurance	12,751	12,532	6,129	12,527	12,347
2410 Workers' Compensation	1,733	1,476	325	1,519	348
26xx Other Payroll Benefits	4,080	5,630	3,366	5,732	6,355
2999 Allocated Labor Expense	(10)	(173)	(390)	(14,427)	0
TOTAL PERSONAL SERVICES	144,682	156,155	89,159	143,545	167,883
<u>OPERATING EXPENSES</u>					
31xx Professional Services	26,836	146,721	44,059	50,000	0
3410 Contract Services	852	0	0	500	0
4010 Travel	19	1,580	0	1,500	750
41xx Communication	2,524	1,964	539	3,328	1,000
4210 Postage	308	93	32	400	200
4415 Internal Fleet Lease	2,060	2,362	1,202	2,060	2,122
4510 Insurance	53,108	55,699	36,572	62,695	108,957
461x Repairs & Maintenance- Vehicles	1,080	1,112	880	1,470	1,320
4620 Repairs & Maintenance- Buildings	240	240	485	1,000	1,000
463x Repairs & Maintenance- Equipment	1,000	1,750	1,342	2,300	2,580
4710 Printing & Binding	82	0	0	0	0
4810 Promotional Activites	3,330	3,290	0	5,000	0
4821 Rebates	15,151	8,160	0	5,000	0
4911 Advertising	12,500	9,063	0	23,000	5,000
4920 Other Current Charges	3,638	3,535	3,815	5,000	5,000
4945 Injury/Damage to Others	15,053	10,030	347	7,500	5,000
4961 General Administrative	698,678	537,710	321,729	495,465	626,031
5110 Office Supplies	1,132	987	204	1,500	0
5180 Minor Furniture & Equip	476	341	194	500	500
5210 Operating Supplies	9	0	870	500	1,000
5215 Uniforms	13	43	0	0	300
5230 Fuel Purchases	857	472	271	750	750
5299 Allocated Material Expense	(1)	0	0	(17)	0
5410 Publications & Memberships	858	55	133	3,000	1,000
5440 Education	0	0	0	500	0
5450 Training	525	454	149	1,400	750
TOTAL OPERATING EXPENSES	840,328	785,661	412,823	674,351	763,260
TOTAL APPROPRIATIONS	985,010	941,816	501,982	817,896	931,143

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	143,545	167,883	24,338	16.95%
Operating Expenses	674,351	763,260	88,909	13.18%
TOTALS	817,896	931,143	113,247	13.85%

Significant Budget Changes:

The increase in Personal Services is directly related to a reduction in capital purchases. Operating Expenses changed due to higher insurance rates and the general administrative utilities allocation.

**Wastewater
Department**

**Administration
Division**

**Appropriations
Summary**

Wastewater Department

Canal Street 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

Value: A spirit of 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

Value: Open accessible government and fiscal responsibility

Goals:

- ◆ Reduce electric usage by 5% annually, evaluate overall energy usage against best management practices
- ◆ Continuation of monitoring of training program to ensure that all operators obtain necessary Continuing Education Units (CEU) for recertification

Major Accomplishments:

- Completed Phase II Canal Street Wastewater Treatment Plant rehab
- Electrical consumption data for all facilities has been implemented to monitor monthly usage
- Operator cross training program has been implemented
- Regulator compliance has become the norm and is being accomplished through teamwork
- Corresponding operational procedures have been composed and implemented
- Implementation of monthly performance and production costs has taken place
- Awarded Earl B. Phelps Runner-Up Award for Treatment Efficiency

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Deficiencies for regulatory compliance	0	0	0
Unscheduled down time for critical systems	0	0	0
Reduce electric usage (KWH)	5%	18%	5%

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Chief Plant Operator	0.50	0.00	0.50	22,543
Heavy Equipment Operator	1.00	0.00	1.00	28,637
Lead Plant Operator	1.00	0.00	1.00	34,181
Plant Manager	0.25	0.00	0.25	17,619
Utility Inspector	1.00	0.00	1.00	36,038
Wastewater Operator Apprentice	2.00	0.00	2.00	50,374
Wastewater Operator B	3.00	0.00	3.00	100,437
Wastewater Operator C	3.00	0.00	3.00	96,628
Standby				370
Total	11.75	0.00	11.75	386,827

Wastewater Department

Canal Street Treatment Plant Division

Personnel Schedule

**Wastewater
Department**

**Canal Street
Treatment
Plant Division**

**Appropriations
Detail**

Appropriations Detail

Account # 044-4051-535

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	206,193	292,372	226,394	326,981	386,827
1410 Overtime	27,126	29,338	44,764	29,000	36,000
15xx Bonuses/Incentives	843	1,631	1,157	1,031	2,250
2110 FICA	17,145	23,347	19,804	23,566	27,922
2210 Retirement	18,617	33,697	26,644	38,757	46,405
23xx Insurance	36,407	48,627	39,221	68,008	76,426
2410 Workers' Compensation	7,726	8,427	7,009	9,211	9,405
26xx Other Payroll Benefits	310	452	860	192	1,166
TOTAL PERSONAL SERVICES	314,367	437,891	365,853	496,746	586,401
OPERATING EXPENSES					
31xx Professional Services	23,605	340	0	25,250	16,250
3410 Contract Services	2,322	20,640	137,129	23,870	186,750
4010 Travel	258	2,413	1,663	7,800	6,772
41xx Communication	904	121	934	2,500	2,200
4210 Postage	275	195	87	500	500
4310 Utilities	285,504	363,656	179,038	400,953	426,000
4410 Rentals	6,134	325	178	1,000	500
4415 Internal Fleet Lease	52,195	80,233	24,738	42,408	58,509
4510 Insurance	8,397	14,433	12,517	10,027	10,264
461x Repairs & Maintenance- Vehicles	46,202	49,596	34,493	56,140	45,200
4620 Repairs & Maintenance- Buildings	9,214	3,399	789	1,500	1,000
4625 Repairs & Maintenance- Non-Build	2,941	5,897	2,106	15,000	2,000
46xx Repairs & Maintenance- Equipment	1,319	2,407	1,259	2,880	2,700
4710 Printing & Binding	64	85	0	2,500	1,500
4810 Promotion Activities	324	7,164	1,636	0	1,500
4911 Advertising	0	0	0	150	150
4920 Other Current Charges	5,847	11,388	4,155	3,500	0
5110 Office Supplies	532	1,443	575	1,600	0
5180 Minor Furniture & Equip	2,571	3,591	10,536	20,000	5,000
5210 Operating Supplies	47,590	45,897	25,608	48,200	75,500
5215 Uniforms	3,699	4,133	1,838	8,756	4,800
5230 Fuel Purchases	21,000	27,383	17,038	27,000	17,000
5410 Publications & Memberships	1,466	994	780	5,000	1,500
5440 Education	0	0	0	7,068	0
5450 Training	1,226	1,891	2,939	9,400	6,430
TOTAL OPERATING EXPENSES	523,589	647,624	460,036	723,002	872,025
TOTAL APPROPRIATIONS	837,956	1,085,515	825,889	1,219,748	1,458,426

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	496,746	586,401	89,655	18.05%
Operating Expenses	723,002	872,025	149,023	20.61%
TOTALS	1,219,748	1,458,426	238,678	19.57%

Wastewater Department

Canal Street Treatment Plant Division

Appropriations Summary

Significant Budget Changes:

Personal Services increased due to the addition of a Wastewater Operator B and C. The increase in Operating Expenses is attributable to contract services associated with Plantation.

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
- ◆ Began partnership with C & C Pete Company to successfully begin composting operation

Value: A spirit of 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

Value: Open, accessible government and fiscal responsibility

Goals:

- ◆ Reduce electric usage by 5% annually, evaluate overall energy usage against best management practices
- ◆ 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
- ◆ Increase laboratory certifications to encompass newly acquired Discreet Analyzer
- ◆ Successful completion of DCA-Risk Management Plan Audit

Major Accomplishments:

- ◆ Significantly improved regulatory compliance for spray field operations
- ◆ Operator cross training program has been implemented
- ◆ Hired new laboratory staff and recertified laboratory
- ◆ Utility Laboratory has received Total Solids/ Total Dissolved Solids certification from Florida Dept. of Health
- ◆ Developed and implemented operating procedures for major plant process
- ◆ Electrical consumption data for all facilities has been implemented to monitor monthly usage
- ◆ Implementation of monthly performance and production costs has been initiated

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Deficiencies for regulatory compliance	0	0	0
Unscheduled down time for critical systems	0	1	0
Reduce electric usage (KWH)	5%	9%	5%

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Chief Plant Operator	0.50	0.00	0.50	22,543
Plant Manager	0.25	0.00	0.25	17,619
Wastewater Operator B	1.00	0.00	1.00	36,156
Wastewater Operator C	2.00	0.00	2.00	56,784
Standby				3,120
Total	3.75	0.00	3.75	136,222

Wastewater Department

Turnpike Treatment Plant Division

Personnel Schedule

**Wastewater
Department**

**Turnpike
Treatment
Plant Division**

**Appropriations
Detail**

Appropriations Detail

Account # 044-4052-535

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	236,220	238,106	87,303	280,258	136,222
1310 Temporary Labor	0	0	9,374	0	10,400
1410 Overtime	22,171	22,370	344	19,700	19,000
15xx Bonuses/Incentives	843	719	7,122	937	750
2110 FICA	18,755	19,291	9,399	20,462	10,540
2210 Retirement	21,451	25,593	13,986	33,151	16,002
23xx Insurance	42,211	35,393	2,363	58,281	27,124
2410 Workers' Compensation	8,798	6,576	282	7,613	3,149
26xx Other Payroll Benefits	189	533	0	366	246
TOTAL PERSONAL SERVICES	350,638	348,581	130,173	420,768	223,433
OPERATING EXPENSES					
31xx Professional Services	0	9,869	3,188	28,000	78,000
3410 Contract Services	300	3,889	810	23,590	18,750
4010 Travel	2,188	1,443	204	7,250	3,600
41xx Communication	3,358	1,562	882	3,744	2,500
4210 Postage	557	564	271	750	500
4310 Utilities	193,938	223,578	126,230	246,645	246,645
4410 Rentals	0	343	89	1,000	500
4415 Internal Fleet Lease	0	0	14,566	24,971	21,518
4510 Insurance	2,980	1,223	1,013	1,397	1,472
461x Repairs & Maintenance- Vehicles	31,479	16,835	11,135	24,240	15,420
4620 Repairs & Maintenance- Buildings	3,552	2,912	2,603	2,500	2,500
4625 Repairs & Maintenance- Non-Build	2,631	6,583	122	10,000	1,500
46xx Repairs & Maintenance- Equipment	3,019	3,658	3,066	6,440	4,340
4710 Printing & Binding	128	255	0	500	500
4810 Promotional Activities	324	238	681	2,600	1,000
4911 Advertising - Other Ads	339	0	0	100	100
4920 Other Current Charges	20,649	13,839	5,160	10,000	5,000
5110 Office Supplies	1,894	1,913	1,576	2,200	0
5180 Minor Furniture & Equip	5,890	6,632	6,538	4,000	2,000
5210 Operating Supplies	35,967	41,238	27,783	45,462	34,200
5215 Uniforms	2,701	2,361	816	7,164	4,800
5230 Fuel Purchases	5,039	3,845	2,167	7,500	7,500
5410 Publications & Memberships	959	1,156	669	3,848	1,500
5440 Education	0	0	0	7,068	2,000
5450 Training	1,685	2,900	1,117	7,620	3,800
TOTAL OPERATING EXPENSES	319,577	346,836	210,686	478,589	459,645
TOTAL APPROPRIATIONS	670,215	695,417	340,859	899,357	683,078

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	420,768	223,433	(197,335)	-46.90%
Operating Expenses	478,589	459,645	(18,944)	-3.96%
TOTALS	899,357	683,078	(216,279)	-24.05%

Significant Budget Changes:

Personal Service decreased due to the reorganization within the Environmental Services Department.

**Wastewater
Department**

**Turnpike
Treatment
Plant Division**

**Appropriations
Summary**

Wastewater Department

Laboratory Division

Values & Goals

Values & Goals

Value: Excellence in all we do

Goals:

- ◆ Operate and maintain the laboratory in compliance with all permitting and regulatory requirements

Value: A spirit of professionalism

Goal:

- ◆ Completely update/re-write Quality System Manual in accordance with 2003 NELAC Standards
- ◆ Continue effective communication with staff at the Plantation WWTP to result in goal of zero deficiencies for regulatory compliance and inspection.
- ◆ Complete the rigorous sampling requirements for our IPP renewal process with minimal unforeseen problems

Value: Open, accessible government and 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

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Laboratory Manager	1.00	0.00	1.00	49,957
Industrial Waste Management Tech	1.00	0.00	1.00	30,392
Total	2.00	0.00	2.00	80,349

**Wastewater
Department**

**Laboratory
Division**

**Personnel
Schedule**

**Wastewater
Department**

**Laboratory
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 044-4061-535

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>PERSONAL SERVICES</u>					
1210 Regular Salaries & Wages	0	0	0	0	80,349
1410 Overtime	0	0	0	0	6,000
1540 Bonuses/Incentives	0	0	0	0	1,000
2110 FICA	0	0	0	0	5,908
2210 Retirement	0	0	0	0	9,762
23xx Insurance	0	0	0	0	11,149
2410 Workers' Compensation	0	0	0	0	1,904
26xx Other Payroll Benefits	0	0	0	0	300
TOTAL PERSONAL SERVICES	0	0	0	0	116,372
<u>OPERATING EXPENSES</u>					
3410 Contract Services	0	0	0	0	63,500
4010 Travel	0	0	0	0	1,922
41xx Communication	0	0	0	0	1,772
4210 Postage	0	0	0	0	200
4310 Utilities	0	0	0	0	0
4410 Rentals	0	0	0	0	0
4415 Internal Fleet Lease	0	0	0	0	2,169
4510 Insurance	0	0	0	0	0
46xx Repairs & Maintenance- Vehicles	0	0	0	0	1,820
4620 Repairs & Maintenance- Buildings	0	0	0	0	0
4625 Repairs & Maintenance- Non-Build	0	0	0	0	0
4631 Repairs & Maintenance- Equipment	0	0	0	0	620
4710 Printing & Binding	0	0	0	0	0
4810 Promotion Activities	0	0	0	0	0
4911 Advertising	0	0	0	0	0
4920 Other Current Charges	0	0	0	0	5,650
5110 Office Supplies	0	0	0	0	0
5180 Minor Furniture & Equip	0	0	0	0	4,000
5210 Operating Supplies	0	0	0	0	16,200
5215 Uniforms	0	0	0	0	1,200
5230 Fuel Purchases	0	0	0	0	1,200
5410 Publications & Memberships	0	0	0	0	750
5440 Education	0	0	0	0	0
5450 Training	0	0	0	0	1,630
TOTAL OPERATING EXPENSES	0	0	0	0	102,633
TOTAL APPROPRIATIONS	0	0	0	0	219,005

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	116,372	116,372	100.00%
Operating Expenses	0	102,633	102,633	100.00%
TOTALS	0	219,005	219,005	100.00%

**Wastewater
Department**

**Laboratory
Division**

**Appropriations
Summary**

Wastewater Department

Sprayfield 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 spray field goal of zero deficiencies for regulatory compliance and inspection
- ◆ Perform grounds maintenance to establish and maintain a good aesthetic appearance

Value: A spirit of professionalism

Goals:

- ◆ Establish a goal of zero hours of unscheduled downtime for critical pumping systems, monitor malfunction reports and implement preventive and predictive maintenance procedures
- ◆ Maintain established preventive maintenance schedules for spray site

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

Major Accomplishments:

- Abandoned and relocated under drain system
- Conducted Silva Culture thinning for nitrogen and phosphorus uptake and ascetics
- Removed and repaired 300 HP pump and motor
- Reconditioned irrigation guns and gun sets
- One employee received Class "A" certification

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Deficiencies for regulatory compliance	0	0	0
Unscheduled down time for critical systems	0	0	0
Establish Computer Maintenance Mgt. Systems for most critical equipment	100%	100%	100%
Reduce electric usage	5%	5%	5%

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Maintenance Worker II	0.50	0.00	0.50	13,141
Mechanic II	0.50	0.00	0.50	16,754
Standby				145
Total	1.00	0.00	1.00	30,040

Wastewater Department

Sprayfield Division

Personnel Schedule

**Wastewater
Department**

**Sprayfield
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 044-4071-535

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	34,414	23,298	15,306	30,409	30,040
1410 Overtime	1,828	1,748	1,061	1,560	1,800
1530 Bonuses/Incentives	125	125	188	125	125
2110 FICA	2,737	1,882	1,193	2,143	2,288
2210 Retirement	2,470	2,848	1,820	3,409	3,587
23xx Insurance	4,762	4,030	3,157	4,710	6,174
2410 Workers' Compensation	1,121	651	437	761	700
26xx Employee Benefits	0	2	15	0	87
TOTAL PERSONAL SERVICES	47,457	34,584	23,177	43,117	44,801
OPERATING EXPENSES					
3130 Professional Services	3,094	0	0	5,500	10,000
3410 Contract Services	627	701	60	2,000	2,000
4010 Travel	1,061	492	600	1,560	1,500
41xx Communication	1,922	1,841	1,167	2,080	2,080
4310 Utilities	106,682	108,976	61,079	115,923	120,000
4410 Rentals	0	203	491	500	1,000
4415 Internal Fleet Lease	20,827	20,827	12,409	21,273	19,803
4510 Insurance	1,503	2,591	3,177	2,764	2,839
461X Repairs & Maintenance- Vehicles	21,381	19,864	10,360	20,480	16,280
4620 Repairs & Maintenance- Buildings	1,560	0	6	2,500	1,000
4625 Repairs & Maintenance- Non-Build	7,870	155	880	1,040	1,500
46xx Repairs & Maintenance- Equipment	519	1,331	372	1,380	920
4710 Printing & Binding	64	0	0	0	0
4920 Other Current Charges	1,484	172	648	600	1,200
5110 Office Supplies	102	155	0	200	0
5180 Minor Furniture/Equipment	171	2,084	1,497	1,500	2,150
5210 Operating Supplies	6,559	8,401	2,679	8,000	8,000
5215 Uniforms	1,103	1,033	336	1,592	900
5230 Fuel Purchases	11,268	15,812	4,718	4,680	10,000
5410 Publications & Memberships	35	0	0	50	0
5450 Training	320	279	0	1,835	500
TOTAL OPERATING EXPENSES	188,152	184,917	100,479	195,457	201,672
TOTAL APPROPRIATIONS	235,609	219,501	123,656	238,574	246,473

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	43,117	44,801	1,684	3.91%
Operating Expenses	195,457	201,672	6,215	3.18%
TOTALS	238,574	246,473	7,899	3.31%

**Wastewater
Department**

**Sprayfield
Division**

**Appropriations
Summary**

Wastewater Department

Collection Division

Values & Goals

Values & Goals

Value: A spirit of professionalism and employee empowerment

Goals:

- ◆ Train all personnel to develop necessary customer service skills
- ◆ Respond to all customer calls within 30 minutes
- ◆ Continue formal training and empowerment of personnel to better structure the department and provide customer service

Value: Excellence in all we do

Goals:

- ◆ Operate lift stations in a manor to maximize pumping efficiency
- ◆ Continue to maintain current level of reductions of over flows due to lift station malfunction

Value: Fiscal responsibility

Goals:

- ◆ Install combo panels on 20 lift stations
- ◆ Implement wastewater master plan
- ◆ Complete one lift station rehabs

Value: Organizational 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

Major Accomplishments:

- Slip lined stormwater piping at Leesburg International Airport
- Completed SCADA panels installations
- Completed 1 lift station rehabs

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Response time in minutes	19	20	30
Call-backs	10	2	0
Overflows	16	12	0
Lift station rehabs	4	2	1
SCADA in lift stations	25	20	20

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Crew Leader II	1.00	0.00	1.00	43,143
Heavy Equipment Operator	2.00	0.00	2.00	65,711
Maintenance Manager	0.33	0.00	0.33	18,148
Maintenance Worker I	2.00	0.00	2.00	43,326
Maintenance Worker II	2.00	0.00	2.00	47,249
Mobile Equipment Operator II	3.00	0.00	3.00	82,140
Operations Supervisor	1.00	0.00	1.00	56,154
Project Engineer	0.50	0.00	0.50	31,451
Project Manager	1.00	0.00	1.00	40,238
Utility Inspector	1.00	0.00	1.00	30,189
Utility Locator	1.00	0.00	1.00	25,323
Standby				6,170
Total	14.83	0.00	14.83	489,242

Wastewater Department

Collection Division

Personnel Schedule

**Wastewater
Department**

**Collection
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 044-4081-535

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	549,872	647,372	367,906	613,702	489,242
1410 Overtime	26,930	39,072	31,146	30,000	20,000
15xx Bonuses/Incentives	2,000	2,104	2,701	2,562	3,750
2110 FICA	42,027	50,760	29,559	44,353	35,740
2210 Retirement	50,023	74,594	43,414	74,251	54,674
23xx Insurance	104,375	111,168	62,146	128,558	88,951
2410 Workers' Compensation	18,115	17,105	10,702	14,249	32,910
26xx Other Payroll Benefits	1,086	1,180	644	1,467	762
TOTAL PERSONAL SERVICES	794,428	943,355	548,218	909,142	726,029
OPERATING EXPENSES					
31xx Professional Services	34,972	2,770	2,591	50,000	5,000
3410 Contract Services	4,998	30,503	51,681	31,750	15,000
4010 Travel	7,792	11,692	8,869	19,140	8,522
41xx Communication	18,650	22,463	18,344	13,700	9,500
4210 Postage	83	95	58	200	100
4310 Utilities	109,165	156,351	144,002	151,467	0
4410 Rentals	1,132	1,194	568	1,000	1,000
4415 Internal Fleet Lease	196,357	194,906	108,746	186,422	198,160
4499 Allocated Equip Rental	(88)	0	0	0	0
4510 Insurance	9,564	8,097	5,607	9,612	11,041
461x Repairs & Maintenance- Vehicles	166,392	133,476	113,291	146,240	114,980
4620 Repairs & Maintenance- Buildings	4,245	329	3,197	3,000	1,500
4625 Repairs & Maintenance- Non-Build	31,647	38,283	13,014	25,000	12,000
46xx Repairs & Maintenance- Equipment	2,450	5,944	3,919	7,130	4,450
4710 Printing & Binding	64	275	100	0	0
4920 Other Current Charges	1,980	3,243	926	53,000	1,800
5110 Office Supplies	3,867	1,633	921	1,040	0
5180 Minor Furniture & Equip	18,287	20,595	11,234	17,000	8,500
5210 Operating Supplies	57,292	87,514	43,684	71,000	15,000
5215 Uniforms	11,996	15,273	7,240	19,900	6,600
5230 Fuel Purchases	29,073	29,717	24,296	26,244	20,000
5410 Publications & Memberships	2,208	612	287	1,040	500
5440 Education	682	560	107	10,428	0
5450 Training	7,725	11,684	5,140	10,255	3,780
TOTAL OPERATING EXPENSES	720,533	777,209	567,822	854,568	437,433
TOTAL APPROPRIATIONS	1,514,961	1,720,564	1,116,040	1,763,710	1,163,462

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	909,142	726,029	(183,113)	-20.14%
Operating Expenses	854,568	437,433	(417,135)	-48.81%
TOTALS	1,763,710	1,163,462	(600,248)	-34.03%

Significant Budget Changes:

Personal Services decreased due to the reorganization within the Environmental Services Division. Additionally, fewer capital projects, resulted in lower contra expense for time directly charged to capital projects. Operating Expenses decreased due to a reduction in professional services and operating supplies.

**Wastewater
Department**

**Collection
Division**

**Appropriations
Summary**

Wastewater Department

Lift Station Division

Values & Goals

Values & Goals

Value: A spirit of professionalism and employee empowerment

Goals:

- ◆ Train all personnel to develop necessary customer service skills
- ◆ Respond to all customer calls within 30 minutes
- ◆ Continue formal training and empowerment of personnel to better structure the department and provide customer service

Value: Excellence in all we do

Goals:

- ◆ Operate lift stations in a manor to maximize pumping efficiency
- ◆ Continue to maintain current level of reductions of over flows due to lift station malfunction

Value: Fiscal responsibility

Goals:

- ◆ Install combo panels on 20 lift stations
- ◆ Implement wastewater master plan
- ◆ Complete one lift station rehabs

Value: Organizational 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

Major Accomplishments:

- Slip lined stormwater piping at Leesburg International Airport
- Completed SCADA panels installations
- Completed 1 lift station rehabs

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Response time in minutes	30	30	30
Call-backs	0	0	0
Overflows	0	0	0
Lift station rehabs	4	2	1
SCADA in lift stations	25	20	20

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Crew Leader II	1.00	0.00	1.00	51,521
Lift Station Mechanic	6.00	0.00	6.00	173,828
Maintenance Supervisor	1.00	0.00	1.00	54,560
Mobile Equip. Operator II	1.00	0.00	1.00	29,197
Plant Mechanic	1.50	0.00	1.50	40,684
Waste Water Mechanic	1.00	0.00	1.00	34,776
Total	11.50	0.00	11.50	384,566

Wastewater Department

Lift Station Division

Personnel Schedule

**Wastewater
Department**

**Lift Station
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 044-4082-535

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>PERSONAL SERVICES</u>					
1210 Regular Salaries & Wages	0	0	0	0	384,566
1410 Overtime	0	0	0	0	20,000
1530 Bonuses/Incentives	0	0	0	0	0
2110 FICA	0	0	0	0	28,272
2210 Retirement	0	0	0	0	46,269
23xx Insurance	0	0	0	0	67,971
2410 Workers' Compensation	0	0	0	0	9,151
26xx Other Payroll Benefits	0	0	0	0	787
TOTAL PERSONAL SERVICES	0	0	0	0	557,016
<u>OPERATING EXPENSES</u>					
3410 Contract Services	0	0	0	0	18,750
4010 Travel	0	0	0	0	8,250
41xx Communication	0	0	0	0	11,500
4210 Postage	0	0	0	0	500
4310 Utilities	0	0	0	0	240,000
4415 Internal Fleet Lease	0	0	0	0	30,771
461x Repairs & Maintenance- Vehicles	0	0	0	0	60,380
4625 Repairs & Maintenance- Non-Build	0	0	0	0	15,000
4631 Repairs & Maintenance- Equipment	0	0	0	0	720
5180 Minor Furniture & Equip	0	0	0	0	10,000
5210 Operating Supplies	0	0	0	0	47,250
5215 Uniforms	0	0	0	0	6,600
5230 Fuel Purchases	0	0	0	0	20,000
5410 Publications & Memberships	0	0	0	0	250
5440 Education	0	0	0	0	500
5450 Training	0	0	0	0	2,750
TOTAL OPERATING EXPENSES	0	0	0	0	473,221
TOTAL APPROPRIATIONS	0	0	0	0	1,030,237

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	557,016	557,016	100.00%
Operating Expenses	0	473,221	473,221	100.00%
TOTALS	0	1,030,237	1,030,237	100.00%

Wastewater Department

Lift Station Division

Appropriations Summary

**Wastewater
Department**

Other

**Appropriations
Detail**

Appropriations Detail

Account # 044-4088-5xx

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
OPERATING EXPENSES					
4950 Uncollectible Accounts	32,736	10,998	27,564	49,142	50,000
4962 Customer Accounts	450,409	649,471	419,586	576,895	850,934
4963 Meter Reading	52,763	75,361	51,029	98,054	120,535
5910 Depreciation Expense	1,155,019	1,053,379	487,267	454,223	1,007,064
TOTAL OPERATING EXPENSES	1,690,927	1,789,209	985,446	1,178,314	2,028,533
DEBT SERVICE					
7110 Principal-Long Term Debt	0	0	0	215,111	222,362
7210 Interest-Long Term Debt	(111,163)	0	368,683	519,724	755,291
7311 Fees	1,649	631	547	1,000	1,000
7320 Amortize Debt Discount	5,417	5,417	0	5,417	5,355
7330 Amortize Debt Issue Cost	13,734	15,624	0	13,734	13,578
7340 Amortize Deferred Charges	17,535	17,350	0	17,152	28,281
TOTAL DEBT SERVICE	(72,828)	39,022	369,230	772,138	1,025,867
OTHER USES					
9101 Transfer to General Fund	474,348	496,900	311,316	533,684	682,516
9151 Transfer to Gen Fix Asset	570,948	0	0	0	0
9160 Reserve/Future Capital	0	0	0	2,885,915	138,553
9960 Interest-Customer Deposit	608	562	320	520	1,000
9990 Contingency Fund	0	0	0	15,000	0
TOTAL OTHER USES	1,045,904	497,462	311,636	3,435,119	822,069
TOTAL APPROPRIATIONS	2,664,003	2,325,693	1,666,312	5,385,571	3,876,469

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	1,178,314	2,028,533	850,219	72.16%
Debt Services	772,138	1,025,867	253,729	32.86%
Other Uses	3,435,119	822,069	(2,613,050)	-76.07%
TOTALS	5,385,571	3,876,469	(1,509,102)	-28.02%

Wastewater Department

Other

Appropriations Summary

Significant Budget Changes:

During budget discussions, the utilities allocation was reviewed. The result was an increase in proportionate share by the enterprise funds. Additionally, Operating Expenses increased due to additional depreciation expense.

**Wastewater
Department**

**Capital
Projects**

**Appropriations
Detail**

Appropriations Detail

Account # 044-4099-535

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
1210 Regular Salaries & Wages	85	1,061	2,390	0	0
2110 FICA	6	79	175	0	0
2210 Retirement	8	127	287	0	0
231X Insurance	18	161	321	0	0
2410 Workers' Compensation	4	36	95	0	0
26xx Other Payroll Benefits	0	6	4	0	0
2970 1st Installs	0	0	0	0	0
2999 Allocated Labor Expense	10	173	390	0	0
TOTAL PERSONAL SERVICES	131	1,643	3,662	0	0
OPERATING EXPENSES					
31xx Professional Services	330,511	25,396	206,874	665,000	0
3410 Contract Services	458,333	542,043	0	0	0
4010 Travel	0	0	0	0	0
4210 Postage	0	0	0	0	0
4410 Rentals	894	90	0	0	0
4499 Allocated Equipemnt Rental	89	0	0	0	0
4625 Repairs & Maintenance- Non-build	3,905	0	0	0	0
4710 Printing & Binding	0	0	0	0	0
4911 Advertising	560	347	0	0	0
4920 Other Current Charges	3,350	19,675	0	0	0
5210 Operating Supplies	280	246	360	50,000	0
5299 Allocated Material Expense	1	0	0	0	0
TOTAL OPERATING EXPENSES	797,923	587,797	207,234	715,000	0
CAPITAL OUTLAY					
6110 Land	0	684,063	0	0	0
6210 Buildings	0	25,000	59,089	0	0
6310 Improvements Other than Bldgs	783,432	14,943,935	2,821,972	3,535,000	1,450,000
6410 Machinery & Equipment	482,329	514,615	201,659	67,200	150,000
TOTAL CAPITAL OUTLAY	1,265,761	16,167,613	3,082,720	3,602,200	1,600,000
DEBT SERVICE					
7210 Interest-Long Term Debt	630,887	419,949	0	0	0
TOTAL DEBT SERVICE	630,887	419,949	0	0	0
OTHER USES					
9999 WIP Contra	(2,694,702)	(17,177,002)	(3,147,210)	0	0
TOTAL OTHER USES	(2,694,702)	(17,177,002)	(3,147,210)	0	0
TOTAL APPROPRIATIONS	0	0	146,406	4,317,200	1,600,000

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	0	0	0.00%
Operating Expenses	715,000	0	(715,000)	-100.00%
Capital Outlay	3,602,200	1,600,000	(2,002,200)	-55.58%
Debt Service	0	0	0	0.00%
Other Uses	0	0	0	0.00%
TOTALS	4,317,200	1,600,000	(2,717,200)	-62.94%

**Wastewater
Department**

**Capital
Projects**

**Appropriations
Summary**

**Wastewater
Department**

**Project
Schedule**

Project Schedule

2007-08 Adopted
Wastewater Fund

<u>Number</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
440002	<u>Collecting Sewers (1,200,000)</u>		
	Lift Station Rehabilitation (various)	Current Revenue	100,000
	Lift Station 12	Current Revenue	150,000
	Lift Station Control Panels	Current Revenue	50,000
	Manhole Rehab	Current Revenue	200,000
	Line Extension/ New services	Impact Fees	200,000
	Gravity Sewer lines rehabilitation/ replace	Impact Fees	250,000
	Hwy 441- Perkins to SR 44	Impact Fees	250,000
440003	<u>Tools and Equipment (150,000)</u>		
	Other Equipment	Current Revenue	50,000
	Emergency Generators	Current Revenue	100,000
440006	<u>Treatment and Disposal Plants (250,000)</u>		
	Treatment Plant	Current Revenue	250,000
TOTAL			1,600,000
Source of Funds			
		Current Revenue	900,000
		Impact Fees	700,000
TOTAL			1,600,000

Stan Carter, Information Technology Director

The Communications Department is responsible for providing fiber optic connections between City departments, and to other customers. Internet connections and service are available to anyone. Tower rental to cellular phone providers is another function of this department.

Responsibilities:

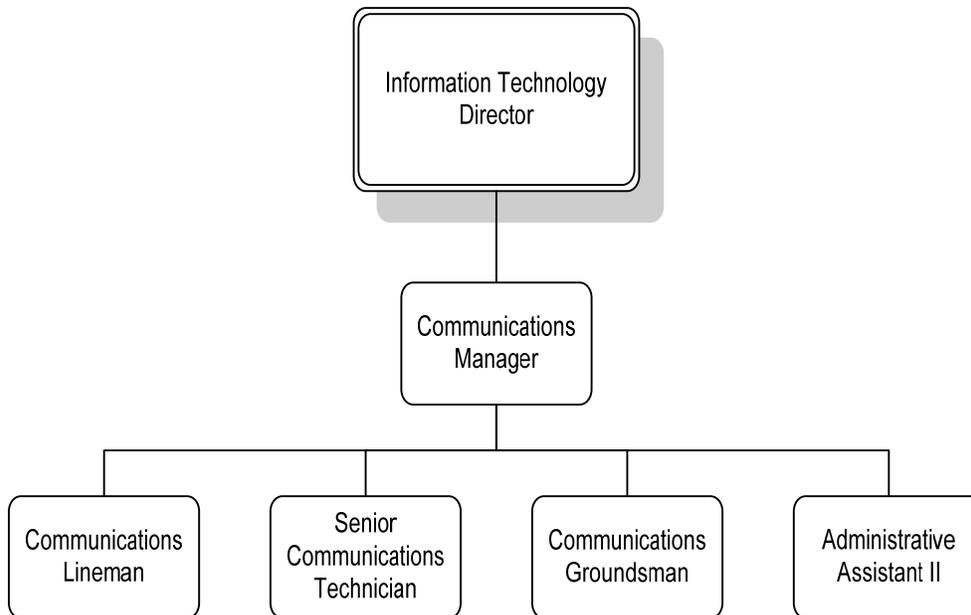
Internet

- Administer e-mail service
- Administer user accounts
- Perform back-ups
- 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



Communication
Department

Organization

Total
Department
Budget

\$ 1,215,876

**Communication
Department**

**Communications
System
Description**

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 2 cellular tower rental customers. The water towers serve 4 customers for cellular telephone tower rental space. Generators are in the process of being installed by one of the vendors on their equipment at both water tower sites. Internet services were first offered in November 1998 and ISP provides both dial up and broadband service.

The fiber optic extensions serve 20+ municipal facilities and five substations that and interconnect all City offices to the IBM AS/400 computer located in City Hall. The City currently provides service to over 110 commercial locations, including the Lake County School System, with more than 41 locations connected on the City's fiber optic network. The City began the year with 160 miles of fiber optic cable. During the year over 8 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 an additional fiber optic connections to 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 organizations. During the past 18 months, the City began offering a new internet service, 3Mbps dedicated, high speed, internet service. This service supports customers whose imaging or graphics requirements are such that a shared broadband connection, or dedicated internet T1 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

Communication
Department

**Budget
Summary -
Operating
Statement**

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
OPERATING REVENUE					
Charges for Services	858,595	1,025,193	641,599	1,222,635	1,188,576
Other Operating Revenue	2,173	2,088	1,656	2,729	0
TOTAL OPERATING REVENUE	860,769	1,027,281	643,255	1,225,364	1,188,576
OPERATING APPROPRIATIONS					
Communications	707,748	685,459	385,610	634,887	754,777
Internet Service Provider	111,497	88,432	47,395	121,367	107,164
TOTAL APPROPRIATIONS	(819,245)	(773,891)	(433,005)	(756,254)	(861,941)
NET INCOME FROM OPERATIONS	41,524	253,390	210,250	469,110	326,635
Non-Operating Revenue	72,987	54,211	3,525	15,248	27,300
Non-Operating Appropriations	(32,657)	(46,697)	(28,749)	(117,908)	(118,910)
NET OTHER INCOME	40,330	7,514	(25,224)	(102,660)	(91,610)
NET INCOME BEFORE TRANSFERS	81,854	260,904	185,026	366,450	235,025
Transfers from other funds	700,202	0	200,000	200,000	0
Transfers to other funds	(120,977)	(106,963)	0	0	0
NET INCOME AFTER TRANSFERS	661,079	153,941	385,026	566,450	235,025
Other Sources	0	0	0	5,200	0
Capital Projects	2	0	(470)	(415,050)	(235,025)
NET OTHER SOURCES	2	0	(470)	(409,850)	(235,025)
UNAPPROPRIATED BALANCE	661,081	153,941	384,556	156,600	0

Communication
Department

Revenue
Detail

Revenue Detail

ACCOUNT	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
045-0000					
<u>CHARGES FOR SERVICES</u>					
34390 Internet	132,927	148,091	84,452	208,422	149,250
34392 Commercial - Fiber	484,901	571,766	366,188	604,848	622,369
34392 Commercial - Tower	118,051	0	0	0	0
34396 Municipal - Fiber	122,717	157,907	107,187	259,725	262,080
34397 Antenna Tower Fees	0	147,429	83,772	149,640	154,877
TOTAL CHARGES FOR SERVICES	858,595	1,025,193	641,599	1,222,635	1,188,576
<u>OTHER OPERATING REVENUE</u>					
34905 Penalties	2,173	2,088	1,656	2,729	0
TOTAL OTHER OPERATING REVENUE	2,173	2,088	1,656	2,729	0
<u>NON OPERATING REVENUE</u>					
33191 Emergency Management	9	0	0	0	0
36101 Interest on Investments	(25,696)	(13,633)	(5,437)	0	15,300
36130 Gain/Loss Investment	9,738	(1,317)	(731)	4,161	0
36909 Other Income	116	224	193	0	0
36925 Misc Jobbing Revenue	88,820	68,937	9,500	11,087	12,000
TOTAL NON OPERATING REVENUE	72,987	54,211	3,525	15,248	27,300
<u>OTHER SOURCES</u>					
38111 Transfer from General Fund	196,501	0	200,000	200,000	0
38141 Transfer from Electric Fund	503,702	0	0	0	0
38950 Contributions - Cust/Dev	0	0	0	5,200	0
38962 Appropriated Renewal & Replacement	0	0	0	0	0
TOTAL OTHER SOURCES	700,202	0	200,000	205,200	0
TOTAL RESOURCES	1,633,958	1,081,492	846,780	1,445,812	1,215,876

Division Summary of Appropriations

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
5023 COMMUNICATIONS					
Personal Services	194,001	230,088	156,854	318,027	265,817
Operating Expenses	513,747	455,371	228,756	316,860	488,960
Capital Outlay	0	140	0	0	0
Debt Service	32,554	46,469	28,591	116,000	117,000
Other Uses	120,977	106,963	0	0	0
TOTAL COMMUNICATIONS	861,279	839,031	414,201	750,887	871,777
5026 INTERNET SERVICE PROVIDER					
Operating Expenses	111,497	88,432	47,395	121,367	107,164
Other Uses	103	228	158	158,508	1,910
TOTAL INTERNET SERVICE	111,600	88,660	47,553	279,875	109,074
5099 CAPITAL PROJECTS					
Personal Services	24,997	31,496	5,089	0	48,859
Operating Expenses	19,169	19,716	3,872	0	1,166
Capital Outlay	1,121,264	343,360	37,919	415,050	185,000
Other Uses	(1,165,432)	(394,572)	(46,410)	0	0
TOTAL CAPITAL PROJECTS	(2)	0	470	415,050	235,025
GRAND TOTAL					
Personal Services	218,998	261,584	161,943	318,027	314,676
Operating Expenses	644,413	563,519	280,023	438,227	597,290
Capital Outlay	1,121,264	343,500	37,919	415,050	185,000
Debt Service	32,554	46,469	28,591	116,000	117,000
Other Uses	(1,044,352)	(287,381)	(46,252)	158,508	1,910
TOTAL APPROPRIATIONS	972,877	927,691	462,224	1,445,812	1,215,876

Communication
Department

Division
Summary of
Appropriations

**Communication
Department**

**Communication
Division**

Values & Goals

Values & Goals

Value: Fiscal responsibility

Goal:

- ◆ Create a vision that highlights growth and financial stability
- ◆ Seek new ways to leverage the fiber network to expand DS-3 broadband internet offerings
- ◆ Utilize weekly team meetings and encourage team members to identify cost savings while delivering best in class service
- ◆ 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
- ◆ Focus on adding customers (minimum of five) who are located within 1000 feet of existing fiber network

Value: Excellence in all we do

Goals:

- ◆ Identify new service offerings that enhance the existing network investment and diversify products and services
- ◆ Expand broadband internet services to 15% of total communications utility revenue
- ◆ Practice a philosophy that emphasizes quality and customer service by 'doing it right' the first time

Value: Employee empowerment, organizational development and self sufficiency

Goals:

- ◆ Encourage growth, promote ownership, and support independent decision making.
- ◆ Create a team that empowers and encourages all members to make independent decisions
- ◆ Institute cross training to provide back up support for key roles in the department
- ◆ Utilize each member's talents and individual skills to encourage empowerment and entrepreneurship
- ◆ Utilize the internal and external training programs to instill confidence, and challenge members to learn better ways to accomplish a goal

Major Accomplishments:

- Expanded fiber optic Ethernet and internet broadband customer revenue sites
- Signed contract with FL Lambda Rail to provide secondary wholesale internet connection
- Took responsibility for fiber splicing diagrams, network design, and state, county, city, and external power company utility permits
- Instituted Network Engineer software to enhance fiber optic network mapping, management, and splicing connectivity

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-2008</u>
Dialup internet customers	468	300	275
Fiber miles	143	165	170
Revenue	\$1,050,000	\$1,100,000	\$1,143,000
Fiber optic sites	151	166	172
Broadband service [annual billing]	\$85,000	\$110,000	\$116,000

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Administrative Assistant I	1.00	0.00	1.00	27,314
Communications Lineman	1.00	0.00	1.00	49,462
Communications Manager	1.00	0.00	1.00	68,914
Sr. Communications Technician	1.00	0.00	1.00	53,031
Groundsman	1.00	0.00	1.00	28,627
Standby				30
Time charged directly to Capital Projects				(30,000)
Total	5.00	0.00	5.00	197,378

Communication
Department

Communication
Division

**Personnel
Schedule**

Appropriations Detail

Account # 045-5023-5xx

Communication
Department

Communication
Division

Appropriations
Detail

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	146,050	168,734	111,879	230,281	197,378
1310 Temporary Labor	0	0	0	7,500	2,500
1410 Overtime	4,823	9,864	6,575	6,000	7,000
15xx Bonuses/Incentives	360	375	612	625	1,625
2110 FICA	11,364	13,162	8,708	16,639	14,209
2210 Retirement	13,617	19,619	13,425	27,154	20,202
23xx Insurance	13,507	20,723	15,208	33,783	29,077
2410 Workers' Compensation	763	1,074	898	1,694	169
262x Other Payroll Benefits	3,555	1,222	303	348	576
2999 Allocated Labor Expense	(38)	(4,685)	(754)	(5,997)	(6,919)
TOTAL PERSONAL SERVICES	194,001	230,088	156,854	318,027	265,817
OPERATING EXPENSES					
31xx Professional Services	38,461	10,105	5,755	8,210	9,400
4010 Travel	0	2,142	930	3,000	772
41XX Communcation	4,873	162	50	0	100
4210 Postage	99	196	62	109	120
4310 Utilities	1,446	9,021	5,475	5,100	10,500
4410 Rentals	23,151	66,040	35,291	58,875	71,587
4415 Fleet Lease	0	0	1,801	0	19,551
4499 Allocated Equip. Rental	3,269	(9,335)	0	0	2,500
4510 Insurance	5,912	12,751	7,560	12,960	24,270
461x Repairs & Maintenance- Vehicles	423	5,471	2,736	3,476	13,990
462x Repairs & Maintenance- Non-Build	15,602	14,348	50	23,560	10,000
46xx Repairs & Maintenance- Equipment	450	1,735	2,773	3,500	6,100
4710 Printing & Binding	0	0	132	0	135
4810 Promotional Activities	1,000	1,500	2,091	1,020	500
49xx Other Current Charges	1,462	5,635	21	1,092	1,000
4945 Injury/ Damage to Others	0	2,500	0	0	0
4950 Uncollectible Accounts	564	24,483	816	1,455	1,455
4970 Regulatory Assesment Fees	50	50	50	109	109
5110 Office Supplies	0	50	136	0	0
5180 Minor Furniture/Equipment	1,583	7,081	9,470	4,000	9,270
521x Operating Supplies	11,856	18,764	7,594	6,784	7,750
5215 Uniforms	21	242	348	520	535
5230 Fuel Purchases	55	(78)	367	3,000	3,000
5299 Allocated Material Expense	0	(5,326)	(760)	(1,010)	(1,166)
5410 Publications & MembershipS	280	0	60	300	300
5440 Education	0	0	354	0	450
5450 Training	1,210	1,948	452	4,000	3,030
5910 Depreciation Expense	401,980	285,886	145,142	176,800	293,702
TOTAL OPERATING EXPENSES	513,747	455,371	228,756	316,860	488,960
CAPITAL OUTLAY					
6310 Improve Other Than Bldgs	0	140	0	0	0
TOTAL CAPITAL OUTLAY	0	140	0	0	0
DEBT SERVICE					
7110 Principal Payment	0	0	0	66,000	70,000
7210 Interest Payments	32,554	46,469	28,591	50,000	47,000
TOTAL DEBT SERVICE	32,554	46,469	28,591	116,000	117,000
OTHER USES					
9101 Transfer to General Fund	73,944	106,963	0	0	0
9151 Transfer to Gen Fix Asset	47,033	0	0	0	0
TOTAL OTHER USES	120,977	106,963	0	0	0
TOTAL APPROPRIATIONS	861,279	839,031	414,201	750,887	871,777

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	318,027	265,817	(52,210)	-16.42%
Operating Expenses	316,860	488,960	172,100	54.31%
Debt Services	116,000	117,000	1,000	0.86%
Other Uses	0	0	0	0.00%
TOTALS	<u>750,887</u>	<u>871,777</u>	<u>120,890</u>	<u>16.10%</u>

Significant Budget Changes:

The increase in Operating Expenses is attributable to fleet lease and depreciation expense.

Communication
Department

Communication
Division

Appropriations
Summary

Appropriations Detail**Account # 045-5026-5xx****Communication
Department****Internet Service
Provider
Division****Appropriations
Detail**

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
OPERATING EXPENSES					
3110 Professional Services	108,146	86,396	47,301	119,096	104,900
4110 Communication	0	0	0	364	364
4210 Postage	0	0	0	107	100
4710 Printing & Binding	176	0	0	200	200
4810 Promotional Activities	1,447	2,036	0	500	500
4911 Advertising	0	0	0	500	500
5210 Operating Supplies	1,728	0	94	500	500
5410 Publications & Membership	0	0	0	100	100
TOTAL OPERATING EXPENSES	111,497	88,432	47,395	121,367	107,164
OTHER USES					
9160 Reserve/Future Capital	0	0	0	156,600	0
9960 Interest - Customer Deposit	103	228	158	208	210
9990 Contingency Fund	0	0	0	1,700	1,700
TOTAL OTHER USES	103	228	158	158,508	1,910
TOTAL APPROPRIATIONS	111,600	88,660	47,553	279,875	109,074

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	121,367	107,164	(14,203)	-11.70%
Other Uses	158,508	1,910	(156,598)	-98.80%
TOTALS	279,875	109,074	(170,801)	-61.03%

Significant Budget Changes:

The decrease in Operating Expenses is directly attributable to professional services. The change in Other Uses is related to the elimination of the Reserve for Future Capital.

Communication
Department

Internet Service
Provider
Division

Appropriations
Summary

Communication
Department

Capital
Projects

Appropriations
Detail

Appropriations Detail

Account # 045-5099-5xx

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
1210 Regular Salaries & Wages	16,229	20,314	3,267	0	30,000
2110 FICA	1,189	1,503	240	0	2,295
2210 Retirement	1,542	2,440	392	0	3,600
23xx Insurance	2,078	2,217	400	0	4,965
2410 Workers' Compensation	507	304	32	0	1,080
262x Other Payroll Benefits	27	33	4	0	0
2999 Allocated Personal Expense	3,425	4,685	754	0	6,919
TOTAL PERSONAL SERVICES	24,997	31,496	5,089	0	48,859
OPERATING EXPENSES					
31xx Professional Services	0	4,347	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	15,777	9,335	0	0	0
4920 Other Current Charges	0	0	0	0	0
5180 Minor Furniture/Equipment	122	0	0	0	0
5210 Operating Supplies	0	708	3,112	0	0
5299 Allocated Material Expense	3,270	5,326	760	0	1,166
TOTAL OPERATING EXPENSES	19,169	19,716	3,872	0	1,166
CAPITAL OUTLAY					
6310 Improvements Other Than Bldgs	690,126	197,442	12,633	219,915	90,000
6410 Machinery & Equipment	255,747	0	7,680	66,200	95,000
6460 Taxable Materials	164,084	136,460	16,454	120,500	0
64xx Use Tax	11,307	9,458	1,152	8,435	0
TOTAL CAPITAL OUTLAY	1,121,264	343,360	37,919	415,050	185,000
OTHER USES					
9999 WIP Contra	(1,165,432)	(394,572)	(46,410)	0	0
TOTAL OTHER USES	(1,165,432)	(394,572)	(46,410)	0	0
TOTAL APPROPRIATIONS	(2)	0	470	415,050	235,025

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	48,859	48,859	100.00%
Operating Expenses	0	1,166	1,166	100.00%
Capital Outlay	415,050	185,000	(230,050)	-55.43%
TOTALS	415,050	235,025	(180,025)	-43.37%

Communication
Department

Capital
Projects

Appropriations
Summary

**Communication
Department**

Project Schedule

2007-08 Adopted
Communications Fund

**Project
Schedule**

<u>Number</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
450001	Line Installation	Current Revenue	185,025
450002	<u>Line Extension (15,000)</u> FDOT Lake County Relocations	Current Revenue	15,000
450008	<u>Other equipment (35,000)</u> Miscellaneous Service Equipment	Current Revenue	35,000
TOTAL			235,025
Source of Funds			
		Current Revenue	235,025
TOTAL			235,025

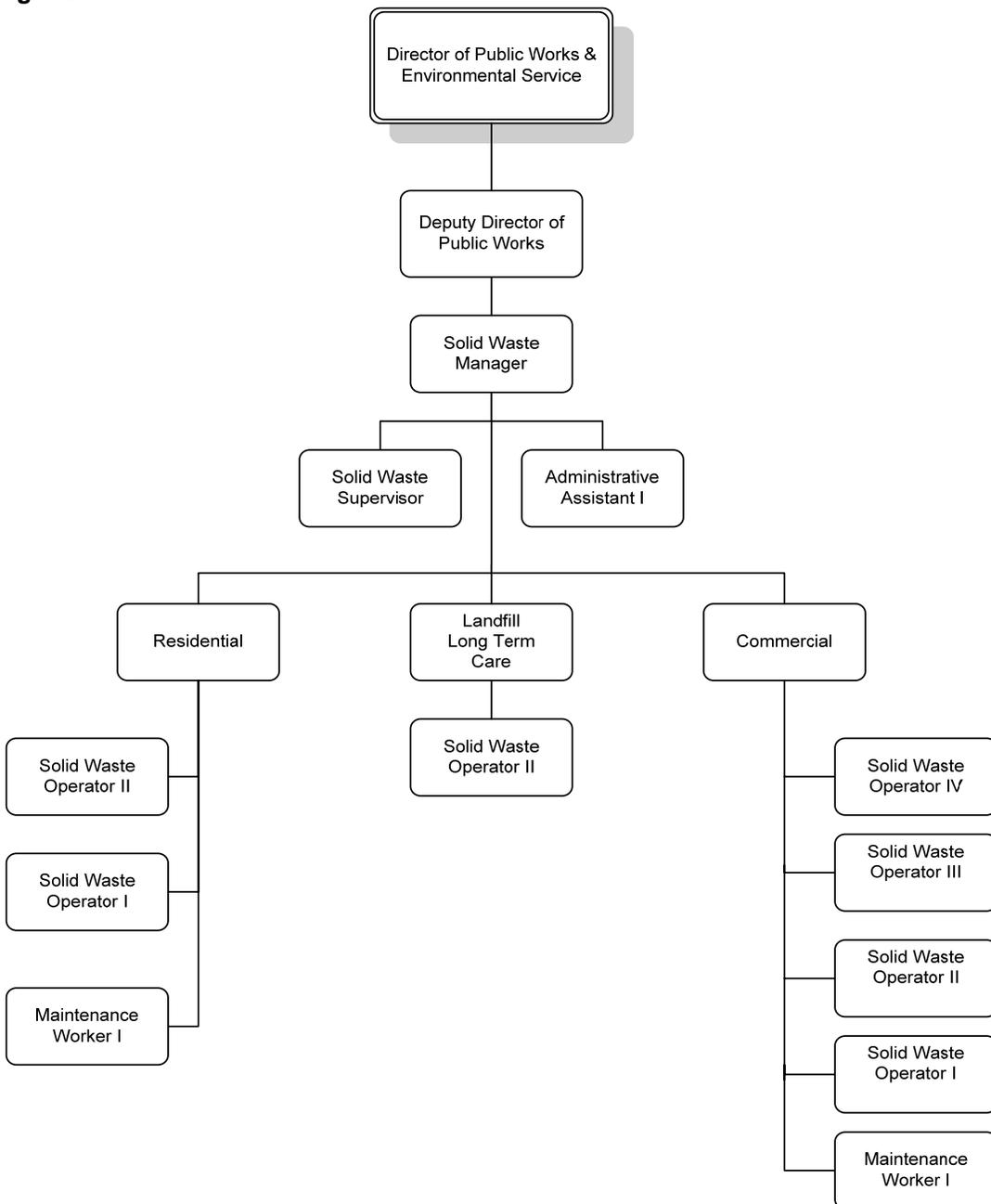
Ray Sharp, Environmental Services/Public Works Director

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
- Mowing at landfill
- Perform gas and groundwater sampling and reporting requirements

Organizational Chart



Solid Waste Department

Organization

Total Department Budget

\$ 4,029,115

Solid Waste Department

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 10 cubic yards. The department also offers roll-off service for construction and demolition debris with containers that range from 10 cubic yards to 30 cubic yards. Leesburg currently has approximately 6,000 residential accounts and approximately 1,200 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 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
OPERATING REVENUE					
Charges for Services	2,958,314	3,109,767	1,967,027	3,213,332	3,957,602
Other Operating Revenues	32,191	32,856	19,973	32,772	35,177
TOTAL OPERATING REVENUE	2,990,505	3,142,623	1,987,000	3,246,104	3,992,779
OPERATING APPROPRIATIONS					
Long-Term Care	7,596	38,060	1	208,013	160,920
Residential	1,959,968	1,516,674	863,726	1,551,215	1,651,629
Commercial	1,311,424	1,347,394	701,549	1,287,934	1,521,223
TOTAL APPROPRIATIONS	(3,278,988)	(2,902,128)	(1,565,276)	(3,047,162)	(3,333,772)
NET INCOME FROM OPERATIONS	(288,483)	240,495	421,724	198,942	659,007
Non-Operating Revenue	299,056	21,283	17,526	38,603	36,336
Non-Operating Appropriations	(44)	(68)	(49)	0	0
NET OTHER INCOME	299,012	21,215	17,477	38,603	36,336
NET INCOME BEFORE TRANSFERS	10,529	261,710	439,201	237,545	695,343
Transfers to other funds	(250,956)	(232,339)	(133,054)	(228,093)	(268,250)
NET INCOME AFTER TRANSFERS	(240,427)	29,371	306,147	9,452	427,093
Other Sources	0	0	0	0	0
Capital Projects	(134,297)	(133,629)	(49)	0	(326,480)
NET OTHER SOURCES	(134,297)	(133,629)	(49)	0	(326,480)
UNAPPROPRIATED BALANCE	(374,724)	(104,258)	306,098	9,452	100,613

Solid Waste Department

Revenue Detail

Revenue Detail

ACCOUNT	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
046-0000	2004-05	2005-06	10/06-04/07	2006-07	2007-08
<u>CHARGES FOR SERVICES</u>					
34341 Residential Refuse	1,224,776	1,269,375	855,737	1,315,492	1,719,304
34342 Commercial Dumpster	1,342,320	1,436,213	879,767	1,454,451	1,812,502
34343 Commercial Manual Refuse	238,966	245,820	137,306	257,454	256,492
34344 Roll-Off	115,970	115,072	62,512	143,806	122,985
34346 Interdept/Refuse	36,282	43,287	31,705	42,129	46,319
TOTAL CHARGES FOR SERVICES	2,958,314	3,109,767	1,967,027	3,213,332	3,957,602
<u>OTHER OPERATING REVENUE</u>					
34905 Penalties	30,616	30,067	19,263	32,772	33,126
34910 Misc Operating Revenue	1,575	2,789	710	0	2,051
TOTAL OTHER OPERATING REVENUE	32,191	32,856	19,973	32,772	35,177
<u>NON OPERATING REVENUE</u>					
33191 Emergency Management	266,403	(19,393)	0	0	0
36101 Interest on Investments	13,768	19,488	5,796	25,000	15,618
36102 Interest - Long Term Care	2,031	3,044	2,099	2,249	2,869
36130 Gain/Loss Investments	(2,003)	(608)	930	0	0
36402 Gain - Sale of Fixed Assets	0	0	0	0	0
36404 Recovery From Losses	0	0	0	0	0
36505 Sale of Surplus Materials	0	0	0	0	0
36902 Discounts - Accounts Payable	0	0	0	0	0
36925 Misc Jobbing Revenue	2,708	1,026	0	1,354	821
36945 Recyclables - County	16,149	17,726	8,701	10,000	17,028
TOTAL NON OPERATING REVENUE	299,056	21,283	17,526	38,603	36,336
TOTAL RESOURCES	3,289,561	3,163,906	2,004,526	3,284,707	4,029,115

Division Summary of Appropriations

Solid Waste Department

Division Summary of Appropriations

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
5142 LONG-TERM CARE					
Personal Services	21,249	34,018	17,478	21,936	39,143
Operating Expenses	21,800	48,675	56,747	186,077	121,777
Capital Outlay	0	0	0	0	125,000
Other Uses	(35,453)	(44,633)	(74,224)	0	0
TOTAL LONG-TERM CARE	7,596	38,060	1	208,013	285,920
5143 RESIDENTIAL					
Personal Services	454,669	408,935	223,857	492,052	522,617
Operating Expenses	1,505,299	1,107,739	639,869	1,059,163	1,129,012
Capital Outlay	0	0	0	0	0
Other Uses	1,140,111	91,747	53,222	91,237	107,300
TOTAL RESIDENTIAL	3,100,079	1,608,421	916,948	1,642,452	1,758,929
5144 COMMERCIAL					
Personal Services	308,970	321,125	182,822	394,712	325,868
Operating Expenses	1,002,454	1,026,269	518,727	893,222	1,195,355
Capital Outlay	134,253	133,561	0	0	201,480
Other Uses	21,859	7,099	79,881	146,308	261,563
TOTAL COMMERCIAL	1,467,536	1,488,054	781,430	1,434,242	1,984,266
GRAND TOTAL					
Personal Services	784,888	764,078	424,157	908,700	887,628
Operating Expenses	2,529,553	2,182,683	1,215,343	2,138,462	2,446,144
Capital Outlay	134,253	133,561	0	0	326,480
Other Uses	1,126,517	54,213	58,879	237,545	368,863
TOTAL APPROPRIATIONS	4,575,211	3,134,535	1,698,379	3,284,707	4,029,115

Solid Waste Department

Landfill Long-Term Care Division

Values & Goals

Values & Goals

Value: Excellence in all we do

Goals:

- ◆ Maintain the City's 40 acres landfill, southwest of the existing fence line
- ◆ Maintain the City's closed landfill 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 gas vents at landfill
- Removed fallen tree branches and repaired any damage to fence surrounding landfill

Performance Measures:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Mow landfill	16	4	12
Clean under-drain of all debris	3	0	2
Inspect fence line for necessary repairs	12	12	12
Water samples	2	2	2

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Solid Waste Operator II	1.00	0.00	1.00	26,141
Total	1.00	0.00	1.00	26,141

**Solid Waste
Department**

**Landfill Long-
Term Care
Division**

**Personnel
Schedule**

**Solid Waste
Department**

**Landfill Long-
Term Care
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 046-5142-534

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>PERSONAL SERVICES</u>					
12xx Regular Salaries & Wages	12,649	21,224	11,021	14,415	26,141
1410 Overtime	621	1,274	975	0	0
1530 Bonuses/Incentives	62	76	63	0	0
2110 FICA	937	1,640	879	984	1,919
2210 Retirement	1,204	2,547	1,323	1,670	3,137
23xx Insurance	3,448	4,949	1,987	3,409	5,674
2410 Workers' Compensation	2,248	2,260	1,230	1,458	2,272
26xx Other Payroll Benefits	80	48	0	0	0
TOTAL PERSONAL SERVICES	21,249	34,018	17,478	21,936	39,143
<u>OPERATING EXPENSES</u>					
31xx Professional Services	15,569	38,491	50,953	175,600	110,000
4310 Utilities	5,235	7,185	4,852	7,200	9,000
4625 R&M/Non-Building (OTB)	0	123	376	300	300
4920 Other Current Charges	781	860	426	877	877
52xx Operating Supplies	215	2,016	140	2,100	1,600
TOTAL OPERATING EXPENSES	21,800	48,675	56,747	186,077	121,777
<u>CAPITAL OUTLAY</u>					
6310 Improvements other than Buildings	0	0	0	0	125,000
TOTAL CAPITAL OUTLAY	0	0	0	0	125,000
<u>OTHER USES</u>					
9920 Contra-Curr Cost Long Term Care	(35,453)	(44,633)	(74,224)	0	0
9999 WIP Contra	0	0	0	0	0
TOTAL OTHER USES	(35,453)	(44,633)	(74,224)	0	0
TOTAL APPROPRIATIONS	7,596	38,060	1	208,013	285,920

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	21,936	39,143	17,207	78.44%
Operating Expenses	186,077	121,777	(64,300)	-34.56%
Capital Outlay	0	125,000	125,000	100.00%
Other Uses	0	0	0	0.00%
TOTALS	208,013	285,920	77,907	37.45%

Significant Budget Changes:

Personal Services increased due to the addition of a Solid Waste Operator (0.50). Operating Expenses decreased as a result of the reduction of professional services. Refer to the Capital Outlay schedule for the detailed list of capital purchases.

**Solid Waste
Department**

**Landfill Long-
Term Care
Division**

**Appropriations
Summary**

Solid Waste Department

Residential Division

Values & Goals

Values & Goals

Value: Excellence in all we do

Goals:

- ◆ Accommodate “special needs” pick up within 48 hours, as well as to accommodate the needs of our senior citizens when needed
- ◆ Establish an on-going program of customer service training to improve the levels of service provided to residential customers such as cross-training on all residential routes.
- ◆ Actively campaign to increase recycling by 2%
- ◆ Continue to work with Code Enforcement and Neighborhood Coordinator to increase code compliance

Value: Employee empowerment

Goal:

- ◆ Continue to expand the role of the Solid Waste Action Team (SWAT) to resolve issues within the division and formulate active solutions to improve customer satisfaction and more effectively manage operations

Value: Fiscal responsibility

Goal:

- ◆ Develop a method to measure cost control in the Solid Waste Department by internal departmental audits

Major Accomplishments:

- Established a basis for good customer satisfaction by improving employee training
- Participated in 4 neighborhood clean-ups, 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>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Number of residential accounts	6,000	6,221	6,532
Tons of solid waste taken to incinerator	8,088	7,206	8,400
Tons of scrap metal recycled	25	25	25
Tons of tires collected	30	10	15
Tons of household items recycled	321	410	499
Number of special needs pickups	0	3	3
Number of employees being cross trained in-house.	2	3	4
Number of code compliance calls	0	4	10

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Administrative Assistant I	0.50	0.00	0.50	15,387
Maintenance Worker I	0.50	0.00	0.50	13,775
Solid Waste Manager	0.50	0.00	0.50	24,890
Solid Waste Operator I	6.50	0.00	6.50	167,787
Solid Waste Operator II	2.50	0.00	2.50	76,553
Solid Waste Operator III	1.00	0.00	1.00	27,643
Total	11.50	0.00	11.50	326,035

Solid Waste Department

Residential Division

Personnel Schedule

**Solid Waste
Department**

**Residential
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 046-5143-5xx

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
1210 Regular Salaries & Wages	253,306	244,234	145,666	303,336	326,035
1310 Temporary Labor	26,938	23,294	9,305	8,000	8,000
1410 Overtime	23,613	16,702	926	25,000	29,246
1530 Bonuses/Incentives	1,250	1,072	10,801	1,312	1,313
2110 FICA	20,024	19,038	16,517	22,159	23,749
2210 Retirement	24,438	29,140	25,898	36,401	39,124
23xx Insurance	58,876	49,154	14,473	68,354	67,513
2410 Workers' Compensation	45,554	26,118	271	27,280	27,037
262x Other Payroll Benefits	670	183		210	600
TOTAL PERSONAL SERVICES	454,669	408,935	223,857	492,052	522,617
OPERATING EXPENSES					
3410 Contract Services	800,016	437,419	202,699	350,000	350,000
4010 Travel	139	1,614	265	1,000	470
41xx Communication	869	1,150	390	1,040	300
4210 Postage	0	0	0	125	0
4415 Internal Fleet Lease	234,782	258,416	149,025	255,472	282,633
4510 Insurance	14,469	12,839	8,034	13,773	13,446
461x Repairs & Maintenance- Vehicles	163,082	141,529	96,359	137,120	144,240
463x Repairs & Maintenance- Equipment	534	725	362	1,120	360
4710 Printing & Binding	0	312	0	1,300	200
4810 Promotional Activities	2,866	2,953	2,028	3,000	3,000
49xx Advertising/Other Current Charge	25,650	247	340	200	300
4950 Uncollectible Accounts	12,732	(7,199)	6,467	11,086	15,000
4961 General Administrative	75,281	81,887	51,750	88,624	76,616
4962 Customer Accounts	32,924	34,949	34,512	34,223	62,341
5110 Office Supplies	109	100	48	200	0
5180 Minor Furniture/Equipment	424	168	15	2,000	500
5210 Operating Supplies	15,002	47,463	21,836	50,162	50,462
5215 Uniforms	1,718	1,652	2,811	4,410	4,410
5230 Fuel Purchases	57,696	72,119	50,586	72,000	97,320
5410 Publications & Memberships	148	295	175	500	375
5450 Training	340	722	980	1,500	2,000
5910 Depreciation Expense	66,518	18,379	11,187	30,308	25,039
TOTAL OPERATING EXPENSES	1,505,299	1,107,739	639,869	1,059,163	1,129,012
CAPITAL OUTLAY					
6210 Buildings	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0
OTHER USES					
9101 Transfer to General Fund	100,380	91,747	53,222	91,237	107,300
9151 Transfer to Gen Fix Asset	1,039,731	0	0	0	0
9161 Reserve/Cash Carried Forward	0	0	0	0	0
9999 WIP - Contra	0	0	0	0	0
TOTAL OTHER USES	1,140,111	91,747	53,222	91,237	107,300
TOTAL APPROPRIATIONS	3,100,079	1,608,421	916,948	1,642,452	1,758,929

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	492,052	522,617	30,565	6.21%
Operating Expenses	1,059,163	1,129,012	69,849	6.59%
Capital Outlay	0	0	0	0.00%
Other Uses	91,237	107,300	16,063	17.61%
TOTALS	1,642,452	1,758,929	116,477	7.09%

Significant Budget Changes:

The change in Other Uses is attributable to the transfer to the General Fund.

**Solid Waste
Department**

**Residential
Division**

**Appropriations
Summary**

Solid Waste Department

Commercial Division

Values & Goals

Values & Goals

Value: Excellence in all we do

Goals:

- ◆ Conduct a route audit for the area to be annexed on US Hwy 441 so that we easily incorporate them into our existing routes.
- ◆ Establish an on-going program of customer service training to improve the levels of service provided to residential customers such as cross training on all commercial equipment.
- ◆ Develop a plan to service new annexed areas so customers can receive the best service possible

Value: Employee empowerment

Goals:

- ◆ Expand the role of the Solid Waste Action Team (SWAT) to resolve issues within the division and formulate active solutions to improve customer satisfaction and more effectively manage operations
- ◆ Monitor the policies and procedures of the division to ensure that our customers receive high quality service and recommend modifications or changes that will improve customer service
- ◆ Develop informational literature to educate the customers in proper protection of the environment, and the methods for bulk item disposal

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>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Hand commercial accounts	400	581	639
Dumpster accounts	600	625	770
Hand commercial solid waste collected (tons)	600	750	825
Commercial dumpster solid waste collected (tons)	12,000	11,670	13,750
Commercial construction and demo	12,123	12,000	11,000
Commercial recycling collected (tons)	7,316	7,036	7,100
Rolloff/Compactor accounts	N/A	N/A	27

Personnel Schedule

Classification	Prior Year	New	Total	Amount
Administrative Assistant I	0.50	0.00	0.50	15,387
Maintenance Worker I	0.50	0.00	0.50	13,775
Solid Waste Manager	0.50	0.00	0.50	24,890
Solid Waste Operator I	1.00	0.00	1.00	28,184
Solid Waste Operator II	2.00	0.00	2.00	54,168
Solid Waste Operator III	1.00	0.00	1.00	35,859
Solid Waste Supervisor	1.00	0.00	1.00	39,893
Total	6.50	0.00	6.50	212,156

Solid Waste Department

Commercial Division

Personnel Schedule

**Solid Waste
Department**

**Commercial
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 046-5144-5xx

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
PERSONAL SERVICES					
12xx Regular Salaries & Wages	187,300	196,520	114,419	253,274	212,156
1310 Temporary Labor	0	0	0	0	500
1410 Overtime	17,532	23,224	12,415	18,032	17,000
1530 Bonuses/Incentives	812	813	830	1,000	812
2110 FICA	14,748	15,983	9,318	18,311	15,393
2210 Retirement	17,154	23,831	13,619	30,273	25,459
23xX Insurance	40,059	39,715	20,034	51,719	37,299
2410 Workers' Compensation	31,352	20,912	12,133	21,929	17,141
26xx Other Payroll Benefits	13	127	54	174	108
TOTAL PERSONAL SERVICES	308,970	321,125	182,822	394,712	325,868
OPERATING EXPENSES					
3410 Professional Services	519,626	563,231	221,825	400,000	641,000
4010 Travel	88	1,613	265	1,500	470
41xx Communication	276	398	0	0	0
4210 Postage	10	12	73	100	50
4415 Internal Fleet Lease	125,395	127,863	73,635	126,232	142,379
4510 Insurance	7,803	8,134	4,819	8,261	7,935
461x Repairs & Maintenance- Vehicles	111,243	96,269	38,493	57,940	62,700
4620 Repairs & Maintenance- Buildings	0	0	0	0	0
4625 Repairs & Maintenance- Non-Build	0	0	37	0	12,000
463x Repairs & Maintenance- Equipment	374	1,668	438	1,050	1,270
4710 Printing & Binding	0	128	367	1,000	300
4911 Advertising - Other Ads	182	191	10	500	250
4920 Other Current Charges	0	577	435	0	0
4950 Uncollectible Accounts	12,732	(10,798)	9,700	16,629	20,000
4961 General Administrative	112,922	122,832	77,626	132,935	114,924
4962 Customer Accounts	49,386	52,424	51,768	51,335	93,512
51xx Office Supplies	103	268	151	1,700	200
5210 Operating Supplies	15,714	25,570	13,451	54,600	45,050
5215 Uniforms	692	738	2,107	2,940	2,940
5230 Fuel Purchases	25,380	32,841	22,489	33,000	48,000
5410 Publications & Memberships	148	295	175	500	375
5450 Training	340	722	863	3,000	2,000
5910 Depreciation Expense	20,040	1,293	0	0	0
TOTAL OPERATING EXPENSES	1,002,454	1,026,269	518,727	893,222	1,195,355
CAPITAL OUTLAY					
6210 Buildings	0	120,821	0	0	0
6410 Machinery & Equipment	134,253	12,740	0	0	201,480
TOTAL CAPITAL OUTLAY	134,253	133,561	0	0	201,480
OTHER USES					
9101 Transfer to General Fund	150,576	140,592	79,832	136,856	160,950
9161 Reserve/Cash Carried Forward	0	0	0	0	100,613
9960 Interest- Customer Deposits	44	68	49	0	0
9990 Contingency Fund	0	0	0	9,452	0
9999 WIP - Contra	(128,761)	(133,561)	0	0	0
TOTAL OTHER USES	21,859	7,099	79,881	146,308	261,563
TOTAL APPROPRIATIONS	1,467,536	1,488,054	781,430	1,434,242	1,984,266

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	394,712	325,868	(68,844)	-17.44%
Operating Expenses	893,222	1,195,355	302,133	33.83%
Capital Outlay	0	201,480	201,480	100.00%
Other Uses	146,308	261,563	115,255	78.78%
TOTALS	1,434,242	1,984,266	550,024	38.35%

Significant Budget Changes:

The increase in Operating Expenses is directly related to professional services. Capital Outlay increased due to the purchase of new compactors. The change in Other Uses is primarily attributable to the Reserve/Cash carried forward.

**Solid Waste
Department**

**Commercial
Division**

**Appropriations
Summary**

**Solid Waste
Department**

Project Schedule

2007-08 Adopted
Solid Waste Fund

**Project
Schedule**

<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
Landfill closure study - 40 acre site	Current Revenue	125,000
Compactors	Current Revenue	201,480
	TOTAL	<u><u>326,480</u></u>
	Source of Funds	
	Current Revenue	326,480
	TOTAL	<u><u>326,480</u></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

Description

Total Department Budget
\$ 220,000

**Kristen Court
Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources and Appropriations

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>REVENUE SOURCES</u>					
Charges for Services	0	0	17,205	0	0
Miscellaneous Revenue	0	0	14,417	0	0
Other Sources	0	0	0	0	220,000
TOTAL REVENUE SOURCES	0	0	31,622	0	220,000
<u>APPROPRIATIONS</u>					
Kristen Court	0	0	3,404,778	0	220,000
TOTAL APPROPRIATIONS	0	0	3,404,778	0	220,000

Revenue Detail

**Kristen Court
Fund**

**Revenue
Detail**

ACCOUNT 554-0000	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>CHARGES FOR SERVICES</u>					
34510 Rental Income	0	0	17,205	0	0
TOTAL CHARGES FOR SERVICES	0	0	17,205	0	0
<u>MISCELLANEOUS REVENUE</u>					
36101 Interest on Investments	0	0	14,385	0	0
36130 Gain/ Loss Investments	0	0	32	0	0
TOTAL MISCELLANEOUS REVENUE	0	0	14,417	0	0
<u>OTHER SOURCES</u>					
38401 Debt Proceeds	0	0	0	0	220,000
TOTAL OTHER SOURCES	0	0	0	0	220,000
TOTAL RESOURCES	0	0	31,622	0	220,000

**Kristen Court
Fund**

**Appropriations
Detail**

Appropriations Detail

Account # 554-5554-517

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>OPERATING EXPENSES</u>					
3110 Professional Services	0	0	4,217	0	0
3410 Contract Services	0	0	6,720	0	0
4310 Utilities	0	0	1,502	0	0
4612 Repairs & Maintenance - Vehicles	0	0	80	0	0
4620 Repairs & Maintenance - Buildings	0	0	6,488	0	0
4625 Repairs & Maintenance - Non-Buildings	0	0	605	0	0
5210 Operating Supplies	0	0	89	0	0
TOTAL OPERATING EXPENSES	0	0	19,701	0	0
<u>CAPITAL OUTLAY</u>					
6210 Buildings	0	0	3,385,077	0	0
TOTAL CAPITAL OUTLAY	0	0	3,385,077	0	0
<u>DEBT SERVICE</u>					
7210 Interest	0	0	102,472	0	220,000
TOTAL DEBT SERVICE	0	0	102,472	0	220,000
TOTAL APPROPRIATIONS	0	0	3,507,250	0	220,000

Appropriations Summary

	ADOPTED 2006-07	ADOPTED 2007-08	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	0	0	0.00%
Capital Outlay	0	0	0	0.00%
Debt Service	0	220,000	220,000	100.00%
TOTALS	0	220,000	220,000	100.00%

**Kristen Court
Fund**

**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 Pension Fund). Employees contribute 7.65% of their annual compensation, including overtime and educational incentive pay. The State of Florida collects and remits a 1% excise tax on gross premiums from casualty insurance policies covering property within the corporate limits to the fund pursuant to the provisions of Chapter 185, Florida Statutes.

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.

Since the members of this plan are also members of the General Employees Pension Plan, which is fully funded through City contributions, the City does not contribute to this fund. The benefits from this plan supplement the benefits paid by the general employee retirement plan.

Police Pension Trust

Description

Total Department Budget

\$ 810,000

**Police
Pension
Trust**

**Revenue
Sources &
Appropriations**

Revenue Sources and Appropriations

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>REVENUE SOURCES</u>					
Intergovernmental Revenue	184,093	184,828	0	185,000	185,000
Miscellaneous Revenue	1,383,968	1,333,596	899,311	491,135	625,000
TOTAL REVENUE SOURCES	1,568,061	1,518,424	899,311	676,135	810,000
<u>APPROPRIATIONS</u>					
Police Pension Trust	583,986	1,285,255	399,087	676,135	810,000
TOTAL APPROPRIATIONS	583,986	1,285,255	399,087	676,135	810,000

Revenue Detail

Police Pension Trust

Revenue Detail

ACCOUNT 061-0000	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
TAXES					
31252 Insurance Premium Tax (State)	184,093	184,828	0	185,000	185,000
TOTAL TAXES	184,093	184,828	0	185,000	185,000
MISCELLANEOUS REVENUE					
36111 Miscellaneous Interest	323,748	320,793	209,883	250,000	375,000
36710 Gain/Loss Sale Investment	876,158	247,092	277,346	0	0
36711 Unrealized Gain-Security	(257,407)	511,576	0	0	0
36801 Employee Contributions	439,065	250,536	141,569	241,135	250,000
36802 Employer Contributions	0	0	270,393	0	0
36909 Other Income	2,404	3,599	120	0	0
TOTAL MISCELLANEOUS REVENUE	1,383,968	1,333,596	899,311	491,135	625,000
TOTAL RESOURCES	1,568,061	1,518,424	899,311	676,135	810,000

**Police
Pension
Trust**

**Appropriations
Detail**

Appropriations Detail

Account # 061-1310-51x

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>OPERATING EXPENSES</u>					
3110 Professional Services	111,498	108,769	67,066	104,000	120,000
3610 Retirement Benefit Payment	472,488	500,998	292,446	416,000	600,000
3611 Refund of Contributions	0	675,488	39,575	0	0
TOTAL OPERATING EXPENSES	583,986	1,285,255	399,087	520,000	720,000
<u>OTHER USES</u>					
9940 Reserve For Employee Benefits	0	0	0	156,135	90,000
TOTAL OTHER USES	0	0	0	156,135	90,000
TOTAL APPROPRIATIONS	583,986	1,285,255	399,087	676,135	810,000

FIREFIGHTER'S PENSION TRUST

The Municipal Firefighter's Retirement Trust Fund covers firefighters who have completed one year of employment. Firefighters contribute 6.5% of their annual compensation to the plan. The State of Florida remits a 1% excise tax on fire insurance premiums sold within the corporate limits of the City to the fund pursuant to the provisions of Chapter 175, Florida Statutes.

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.

Pursuant to the plan document, the City accrues and contributes an additional amount, determined by an actuary, to fund the annual normal cost and prior service cost amortized over forty years. The City's contribution is limited to the rate of covered payroll contributed by the City to the General Employees Pension Plan for fiscal year 2006-07. This amount is established as 12% of the covered payroll. When combined with the other sources noted above, this percentage is expected to adequately fund this pension plan.

Firefighter's Pension Trust

Description

**Total
Department
Budget
\$ 819,000**

Firefighter's Pension Trust

Revenue Sources & Appropriations

Revenue Sources and Appropriations

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
REVENUE SOURCES					
Intergovernmental Revenue	123,857	138,695	0	127,000	139,000
Miscellaneous Revenue	1,113,379	1,115,373	1,144,271	351,932	680,000
TOTAL REVENUE SOURCES	1,237,236	1,254,068	1,144,271	478,932	819,000
APPROPRIATIONS					
Fire Pension Trust	315,607	821,332	332,355	478,932	819,000
TOTAL APPROPRIATIONS	315,607	821,332	332,355	478,932	819,000

Revenue Detail

Firefighter's Pension Trust

Revenue Detail

ACCOUNT 062-0000	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
TAXES					
31251 Insurance Premium Tax (State)	123,857	138,695	0	127,000	139,000
TOTAL TAXES	123,857	138,695	0	127,000	139,000
MISCELLANEOUS REVENUE					
36111 Miscellaneous Interest	226,463	190,554	153,656	200,000	280,000
36112 Salem Trust	0	(2,465)	2,348	0	0
36710 Gain/Loss Sale Investment	206,576	50,187	99,388	0	0
36711 Unrealized Gain-Security	367,314	466,056	599,913	0	0
36801 Employee Contributions	127,167	225,172	174,864	151,932	200,000
36802 Employer Contributions	185,859	88,975	0	0	200,000
36820 Salem Trust	0	95,863	94,718	0	0
36909 Other Income		1,031	19,384	0	0
TOTAL MISCELLANEOUS REVENUE	1,113,379	1,115,373	1,144,271	351,932	680,000
TOTAL RESOURCES	1,237,236	1,254,068	1,144,271	478,932	819,000

**Firefighter's
Pension
Trust**

**Appropriations
Detail**

Appropriations Detail

Account # 062-1320-51x

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>OPERATING EXPENSES</u>					
3110 Professional Services	57,753	68,571	67,973	75,000	80,000
3610 Retirement Benefit Payment	257,853	392,655	258,228	364,000	450,000
3611 Refund of Contributions	0	360,106	6,154	0	0
TOTAL OPERATING EXPENSES	315,607	821,332	332,355	439,000	530,000
<u>OTHER USES</u>					
9940 Reserve For Employee Benefits	0	0	0	39,932	289,000
TOTAL OTHER USES	0	0	0	39,932	289,000
TOTAL APPROPRIATIONS	315,607	821,332	332,355	478,932	819,000

GENERAL EMPLOYEES' PENSION TRUST FUND

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 amortized over forty years. The City's contribution for fiscal year 2006-07 is 12% of covered payroll. This amount is expected to adequately fund the plan based on current actuarial projections.

General Employees' Pension Trust Fund

Description

**Total
Department
Budget**

\$ 3,106,022

**General
Employees'
Pension
Trust
Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources and Appropriations

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>REVENUE SOURCES</u>					
Miscellaneous Revenue	4,276,609	4,306,586	3,244,013	3,007,632	3,106,022
TOTAL REVENUE SOURCES	4,276,609	4,306,586	3,244,013	3,007,632	3,106,022
<u>APPROPRIATIONS</u>					
General Employees Pension Trust	1,601,853	1,732,952	973,979	3,007,632	3,106,022
TOTAL APPROPRIATIONS	1,601,853	1,732,952	973,979	3,007,632	3,106,022

**General
Employees'
Pension
Trust
Fund**

**Revenue
Detail**

Revenue Detail

ACCOUNT	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
063-0000	2004-05	2005-06	10/06-04/07	2006-07	2007-08
MISCELLANEOUS REVENUE					
36111 Miscellaneous Interest	645,440	788,255	441,050	800,000	800,000
36130 Gain/Loss Sale Investment	129,934	1,617,642	1,231,038	0	0
36711 Unrealized Gain-Security	2,098,901	0	545,776	0	0
36802 Employer Contributions	1,394,333	1,900,689	1,026,149	2,207,632	2,306,022
36902 Other Income	8,001	0	0	0	0
TOTAL MISCELLANEOUS REVENUE	4,276,609	4,306,586	3,244,013	3,007,632	3,106,022
TOTAL RESOURCES	4,276,609	4,306,586	3,244,013	3,007,632	3,106,022

**General
Employees'
Pension
Trust
Fund**

**Appropriations
Detail**

Appropriations Detail

Account # 063-1330-51x

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>OPERATING EXPENSES</u>					
3110 Professional Services	243,330	33,592	35,891	300,000	45,000
3114 Financial Investment	0	193,273	106,209	0	250,000
3610 Retirement Benefit Payment	1,358,523	1,506,087	831,879	2,000,000	1,700,000
TOTAL OPERATING EXPENSES	1,601,853	1,732,952	973,979	2,300,000	1,995,000
<u>OTHER USES</u>					
9940 Reserve For Employee Benefits	0	0	0	707,632	1,111,022
TOTAL OTHER USES	0	0	0	707,632	1,111,022
TOTAL APPROPRIATIONS	1,601,853	1,732,952	973,979	3,007,632	3,106,022

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 and 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 2007-08 is approximately \$4,193,694, which is 126% of annual expected claims of \$3,336,815. Monthly rates for the period beginning October 1, 2007 and ending September 30, 2008 remain unchanged over the rates established for fiscal year 2006-07 and are proposed as follows:

Type of Coverage	City Contribution	Employee Deduction	Total Monthly Cost
Employee Only	\$370.00		\$370.00
Employee and Children	\$529.10	\$159.10	\$688.20
Employee and Spouse	\$545.75	\$175.75	\$721.50
Employee and Family	\$628.95	\$258.95	\$887.90

It is the policy of the City to pay 100% of the cost of providing health care coverage for the employee plus 50% of the additional cost of dependent health care coverage. 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
\$ 4,424,349

**Health
Insurance
Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources and Appropriations

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>REVENUE SOURCES</u>					
Charges for Services	3,546,304	3,723,970	2,173,978	3,843,267	4,219,349
Miscellaneous Revenue	114,708	222,415	158,302	225,000	205,000
TOTAL REVENUE SOURCES	3,661,012	3,946,385	2,332,280	4,068,267	4,424,349
<u>APPROPRIATIONS</u>					
Health Insurance Administration	3,490,611	3,918,914	2,017,264	4,068,267	4,424,349
TOTAL APPROPRIATIONS	3,490,611	3,918,914	2,017,264	4,068,267	4,424,349

Revenue Detail

Health Insurance Fund

Revenue Detail

ACCOUNT	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
CHARGES FOR SERVICES (343)					
2010 Employee Contributions	587,735	594,224	367,137	624,017	677,863
2020 Employer Contributions	2,617,456	2,640,913	1,509,812	2,774,709	3,061,026
2030 Retiree's Contribution	76,024	174,294	101,478	148,315	168,510
2040 Retiree's Employer Contribution	258,928	287,892	183,762	276,226	311,950
2050 Continuation Coverage	6,161	26,647	11,789	20,000	0
TOTAL CHARGES FOR SERVICES	3,546,304	3,723,970	2,173,978	3,843,267	4,219,349
MISCELLANEOUS REVENUE					
36101 Interest on Investments	72,205	116,293	80,023	125,000	130,000
36130 Gain/Loss Investments	(27,315)	7,116	11,633	0	0
36909 Other Income	69,818	70,262	35,411	100,000	75,000
36918 Reinsurance Payments	0	28,744	0	0	0
36919 Subrogation Payments	0	0	31,235	0	0
TOTAL MISCELLANEOUS REVENUE	114,708	222,415	158,302	225,000	205,000
TOTAL RESOURCES	3,661,012	3,946,385	2,332,280	4,068,267	4,424,349

**Health
Insurance
Fund**

Appropriations Detail

Account # 064-1340-519

**Appropriations
Detail**

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>PERSONAL SERVICES</u>					
2310 Health Insurance	258,928	287,892	183,762	276,226	324,000
TOTAL PERSONAL SERVICES	258,928	287,892	183,762	276,226	324,000
<u>OPERATING EXPENSES</u>					
3110 Professional Services	491,384	511,518	272,053	372,800	464,000
4540 Insurance Premiums	446,992	278,069	180,275	288,798	320,000
4570 Insurance Claims	1,813,121	2,223,332	1,044,688	2,603,149	2,656,349
4572 Prescription Claims	480,186	621,661	336,486	527,294	660,000
4575 IBNR	0	(3,558)	0	0	0
TOTAL OPERATING EXPENSES	3,231,684	3,631,022	1,833,502	3,792,041	4,100,349
<u>OTHER USES</u>					
9940 Reserve for Employee Benefits	0	0	0	0	0
TOTAL OTHER USES	0	0	0	0	0
TOTAL APPROPRIATIONS	3,490,611	3,918,914	2,017,264	4,068,267	4,424,349

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 55.5%. 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 2007-08, the surplus in this fund is projected to be \$1,500,000 by September 30, 2008. Therefore, the workers' compensation rates included in the proposed fiscal year 2007-08 budget have been reduced to 56% of the state established rates.

Workers' Compensation Insurance Fund

Description

**Total
Department
Budget**

\$ 523,468

**Workers'
Compensation
Insurance
Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources and Appropriations

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>REVENUE SOURCES</u>					
Charges for Services	787,088	595,938	320,142	514,400	443,468
Miscellaneous Revenue	68,659	101,310	82,651	60,000	80,000
Other Sources	0	0	0	0	0
TOTAL REVENUE SOURCES	855,746	697,248	402,793	574,400	523,468
<u>APPROPRIATIONS</u>					
Workers' Compensation Administration	785,919	315,370	264,404	574,400	523,468
TOTAL APPROPRIATIONS	785,919	315,370	264,404	574,400	523,468

Revenue Detail

Workers' Compensation Insurance Fund

Revenue Detail

ACCOUNT 065-0000	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
CHARGES FOR SERVICES					
2020 Employer Contributions	787,088	595,938	320,142	514,400	443,468
TOTAL CHARGES FOR SERVICES	787,088	595,938	320,142	514,400	443,468
MISCELLANEOUS REVENUE					
34120 Employer Contributions	0	0	0	0	0
36101 Interest on Investments	45,322	79,608	56,874	60,000	80,000
36130 Gain/Loss Investments	(16,807)	5,263	8,340	0	0
36909 Other Income	0	0	0	0	0
36918 Reinsurance Payments	38,231	16,439	0	0	0
36919 Subrogation Payments	1,913	0	17,437	0	0
TOTAL MISCELLANEOUS REVENUE	68,659	101,310	82,651	60,000	80,000
OTHER SOURCES					
38891 Fund Balance Appropriated	0	0	0	0	0
TOTAL OTHER SOURCES	0	0	0	0	0
TOTAL RESOURCES	855,746	697,248	402,793	574,400	523,468

**Workers'
Compensation
Insurance
Fund**

Appropriations Detail

Account # 065-1350-519

**Appropriations
Detail**

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 10/06-04/07	ADOPTED 2006-07	ADOPTED 2007-08
<u>OPERATING EXPENSES</u>					
3110 Professional Services	36,340	58,594	22,000	41,310	43,375
4540 Insurance Premiums	75,245	83,019	80,562	80,000	88,000
4570 Insurance Claims	615,237	234,577	143,268	414,212	353,215
4575 IBNR	0	(105,429)	0	0	0
4580 Self Insurance Assessment	59,097	44,609	18,574	38,878	38,878
TOTAL OPERATING EXPENSES	785,919	315,370	264,404	574,400	523,468
<u>OTHER USES</u>					
9940 Reserve For Employee Benefits	0	0	0	0	0
TOTAL OTHER USES	0	0	0	0	0
TOTAL APPROPRIATIONS	785,919	315,370	264,404	574,400	523,468

ORDINANCE NO. 07-104

**AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF
LEESBURG, FLORIDA ADOPTING THE FISCAL YEAR 2007-08 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 2007-08 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 2007-08; 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 2007-08;

**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 2007-08 as reflected below, including all modifications or amendments made during this meeting, are hereby adopted as the budget for Fiscal Year 2007-08 for the City of Leesburg, Florida:

GENERAL FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Current Ad Valorem Taxes (Based on an assessed value of \$1,576,656,642)	
4.3100 Mills	6,455,620
Other Taxes	5,268,271
Licenses and Permits	264,500
Intergovernmental Revenue	2,735,683
Charges for Services	541,913
Fines and Forfeits	228,500
Miscellaneous Revenues	<u>1,692,296</u>
Total Estimated Revenues	17,186,783
Other Financing Sources:	
Transfers from other Funds	<u>8,911,561</u>
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u><u>26,098,344</u></u>

GENERAL FUND (Continued)

PROPOSED APPROPRIATIONS

General Government	1,499,913
Public Safety	14,027,540
Physical Environment	314,767
Transportation	2,752,218
Economic Environment	277,453
Human Services	57,905
Culture/Recreation	5,732,343
Other Uses	110,525
Non Expenditures:	
Transfers to other Funds	<u>1,325,680</u>
TOTAL PROPOSED APPROPRIATIONS	<u><u>26,098,344</u></u>

STORMWATER FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Charges for Services	1,438,966
Miscellaneous Revenues	<u>12,000</u>
TOTAL ESTIMATED REVENUES AND OTHER	<u><u>1,450,966</u></u>

PROPOSED APPROPRIATIONS

Physical Environment	<u>1,450,966</u>
TOTAL PROPOSED APPROPRIATIONS	<u><u>1,450,966</u></u>

GREATER LEESBURG COMMUNITY REDEVELOPMENT AGENCY

ESTIMATED REVENUES AND OTHER RECEIPTS

Intergovernmental Revenue	340,057
Miscellaneous Revenues	<u>10,000</u>
Total Estimated Revenues	350,057
Other Financing Sources:	
Transfers from other Funds	<u>269,380</u>
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u><u>619,437</u></u>

PROPOSED APPROPRIATIONS

Non Expenditures:	
Transfers to other Funds	285,671
Debt Service	24,048
Reserves- Contributions to Fund Balance	<u>309,718</u>
TOTAL PROPOSED APPROPRIATIONS	<u><u>619,437</u></u>

CARVER HEIGHTS COMMUNITY REDEVELOPMENT AGENCY

ESTIMATED REVENUES AND OTHER RECEIPTS

Intergovernmental Revenue	163,509
Miscellaneous Revenues	8,000
Total Estimated Revenues	<u>171,509</u>
Other Financing Sources:	
Transfers from other Funds	<u>129,526</u>
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u>301,035</u>

PROPOSED APPROPRIATIONS

Non Expenditures:	
Reserves- Contributions to Fund Balance	<u>301,035</u>
TOTAL PROPOSED APPROPRIATIONS	<u>301,035</u>

US HWY 441/27 COMMUNITY REDEVELOPMENT AGENCY

ESTIMATED REVENUES AND OTHER RECEIPTS

Intergovernmental Revenue	671,294
Miscellaneous Revenues	18,000
Total Estimated Revenues	<u>689,294</u>
Other Financing Sources:	
Transfers from other Funds	<u>531,774</u>
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u>1,221,068</u>

PROPOSED APPROPRIATIONS

Economic Environment	450,000
Non Expenditures:	
Reserves- Contributions to Fund Balance	<u>771,068</u>
TOTAL PROPOSED APPROPRIATIONS	<u>1,221,068</u>

DEBT SERVICE FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Other Sources	<u>1,625,700</u>
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u>1,625,700</u>

PROPOSED APPROPRIATIONS

Non Expenditures:	
Debt Service	<u>1,625,700</u>
TOTAL PROPOSED APPROPRIATIONS	<u>1,625,700</u>

CAPITAL PROJECTS FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Intergovernmental Revenue	6,025,140
Other Sources	749,490
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u>6,774,630</u>

PROPOSED APPROPRIATIONS

Transportation	6,574,630
Culture/Recreation	200,000
TOTAL PROPOSED APPROPRIATIONS	<u>6,774,630</u>

ELECTRIC FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Charges for Services	63,902,848
Miscellaneous Revenues	625,894
Other Sources	525,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u>65,053,742</u>

PROPOSED APPROPRIATIONS

Physical Environment	58,070,110
Non Expenditures:	
Transfers to other Funds	5,804,251
Debt Service	1,179,381
TOTAL PROPOSED APPROPRIATIONS	<u>65,053,742</u>

GAS FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Charges for Services	10,712,284
Miscellaneous Revenues	61,735
Other Sources	1,440,097
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u>12,214,116</u>

PROPOSED APPROPRIATIONS

Physical Environment	10,106,188
Non Expenditures:	
Transfers to other Funds	913,619
Debt Service	268,187
Reserves- Contributions to Retained Earnings	926,122
TOTAL PROPOSED APPROPRIATIONS	<u>12,214,116</u>

WATER FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Charges for Services	7,717,188
Miscellaneous Revenues	<u>773,680</u>
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u><u>8,490,868</u></u>

PROPOSED APPROPRIATIONS

Physical Environment	6,423,385
Non Expenditures:	
Transfers to other Funds	892,268
Debt Service	761,544
Reserves- Contributions to Retained Earnings	<u>413,671</u>
TOTAL PROPOSED APPROPRIATIONS	<u><u>8,490,868</u></u>

WASTEWATER FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Charges for Services	9,713,012
Miscellaneous Revenues	<u>1,495,281</u>
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u><u>11,208,293</u></u>

PROPOSED APPROPRIATIONS

Physical Environment	9,361,357
Non Expenditures:	
Transfers to other Funds	682,516
Debt Service	1,025,867
Reserves- Contributions to Retained Earnings	<u>138,553</u>
TOTAL PROPOSED APPROPRIATIONS	<u><u>11,208,293</u></u>

COMMUNICATIONS FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Charges for Services	1,188,576
Miscellaneous Revenue	<u>27,300</u>
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u><u>1,215,876</u></u>

PROPOSED APPROPRIATIONS

Physical Environment	1,098,876
Non Expenditures:	
Debt Service	<u>117,000</u>
TOTAL PROPOSED APPROPRIATIONS	<u><u>1,215,876</u></u>

SOLID WASTE FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Charges for Services	3,992,779
Miscellaneous Revenues	<u>36,336</u>
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u><u>4,029,115</u></u>

PROPOSED APPROPRIATIONS

Physical Environment	3,760,865
Non Expenditures:	
Transfers to other Funds	<u>268,250</u>
TOTAL PROPOSED APPROPRIATIONS	<u><u>4,029,115</u></u>

POLICE PENSION FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Other Taxes	185,000
Miscellaneous Revenues	<u>625,000</u>
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u><u>810,000</u></u>

PROPOSED APPROPRIATIONS

General Government	720,000
Non Expenditures:	
Reserves- Contributions to Fund Balance	<u>90,000</u>
TOTAL PROPOSED APPROPRIATIONS	<u><u>810,000</u></u>

FIRE PENSION FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Other Taxes	139,000
Miscellaneous Revenues	<u>680,000</u>
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u><u>819,000</u></u>

PROPOSED APPROPRIATIONS

General Government	530,000
Non Expenditures:	
Reserves- Contributions to Fund Balance	<u>289,000</u>
TOTAL PROPOSED APPROPRIATIONS	<u><u>819,000</u></u>

GENERAL EMPLOYEE'S PENSION FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Miscellaneous Revenues	3,106,022
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u>3,106,022</u>

PROPOSED APPROPRIATIONS

General Government	1,995,000
Non Expenditures:	
Reserves- Contributions to Fund Balance	<u>1,111,022</u>
TOTAL PROPOSED APPROPRIATIONS	<u>3,106,022</u>

HEALTH INSURANCE FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Charges for Services	4,219,349
Miscellaneous Revenues	<u>205,000</u>
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u>4,424,349</u>

PROPOSED APPROPRIATIONS

General Government	<u>4,424,349</u>
TOTAL PROPOSED APPROPRIATIONS	<u>4,424,349</u>

WORKERS' COMPENSATION FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Charges for Services	443,468
Miscellaneous Revenues	<u>80,000</u>
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u>523,468</u>

PROPOSED APPROPRIATIONS

General Government	<u>523,468</u>
TOTAL PROPOSED APPROPRIATIONS	<u>523,468</u>

DISCRETIONARY SALES TAX FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Other Taxes	<u>1,820,176</u>
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u>1,820,176</u>

PROPOSED APPROPRIATIONS

Non Expenditures:	
Transfers to other Funds	<u>1,820,176</u>
TOTAL PROPOSED APPROPRIATIONS	<u>1,820,176</u>

POLICE IMPACT FEES

ESTIMATED REVENUES AND OTHER RECEIPTS

Miscellaneous Revenues	100,000
Other Sources	301,500
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u>401,500</u>

PROPOSED APPROPRIATIONS

Public Safety	401,500
TOTAL PROPOSED APPROPRIATIONS	<u>401,500</u>

FIRE IMPACT FEES

ESTIMATED REVENUES AND OTHER RECEIPTS

Miscellaneous Revenue	100,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u>100,000</u>

PROPOSED APPROPRIATIONS

Non Expenditures:	
Reserves- Contributions to Fund Balance	100,000
TOTAL PROPOSED APPROPRIATIONS	<u>100,000</u>

RECREATION IMPACT FEES

ESTIMATED REVENUES AND OTHER RECEIPTS

Miscellaneous Revenue	140,000
Other Sources	60,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u>200,000</u>

PROPOSED APPROPRIATIONS

Non Expenditures:	
Transfers to Other Funds	200,000
TOTAL PROPOSED APPROPRIATIONS	<u>200,000</u>

BUILDING PERMITS FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Licenses & Permits	972,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u>972,000</u>

PROPOSED APPROPRIATIONS

Public Safety	893,578
Non Expenditures:	
Reserves- Contributions to Fund Balance	78,422
TOTAL PROPOSED APPROPRIATIONS	<u>972,000</u>

POLICE FORFEITURE FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Fines and Forfeits	62,000
Other Sources	<u>7,400</u>
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u><u>69,400</u></u>

PROPOSED APPROPRIATIONS

Public Safety	44,400
Non Expenditures:	
Transfers to other funds	<u>25,000</u>
TOTAL PROPOSED APPROPRIATIONS	<u><u>69,400</u></u>

POLICE EDUCATION RECEIPTS FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Fines and Forfeits	<u>17,000</u>
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u><u>17,000</u></u>

PROPOSED APPROPRIATIONS

Non Expenditures:	
Reserves- Contributions to Fund Balance	<u>17,000</u>
TOTAL PROPOSED APPROPRIATIONS	<u><u>17,000</u></u>

KRISTEN STREET FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Other Sources	<u>220,000</u>
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u><u>220,000</u></u>

PROPOSED APPROPRIATIONS

Non Expenditures:	
Debt Service	<u>220,000</u>
	<u><u>220,000</u></u>

ALL FUNDS

ESTIMATED REVENUES AND OTHER RECEIPTS

Ad Valorem Taxes	6,455,620
Other Taxes	7,412,447
Licenses and Permits	1,236,500
Intergovernmental Revenue	9,935,683
Charges for Services	103,870,383
Fines and Forfeits	307,500
Miscellaneous Revenues	9,796,544
Other Sources	<u>4,929,187</u>
Total Estimated Revenues	143,943,864
Other Financing Sources:	
Transfers from other Funds	<u>9,842,241</u>
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u><u>153,786,105</u></u>

PROPOSED APPROPRIATIONS

General Government	9,692,730
Public Safety	15,367,018
Physical Environment	90,586,514
Transportation	9,326,848
Economic Environment	727,453
Human Services	57,905
Culture/Recreation	5,932,343
Other Uses	110,525
Non Expenditures:	
Transfers to other Funds	12,217,431
Debt Service	5,221,727
Reserves- Contributions to Fund Balance	3,067,265
Reserves- Contributions to Retained Earnings	<u>1,478,346</u>
TOTAL PROPOSED APPROPRIATIONS	<u><u>153,786,105</u></u>

SECTION II.

This ordinance shall become effective October 1, 2007.

PASSED AND ADOPTED at a regular meeting of the City Commission of the City of Leesburg, Florida held the 24th of September 2007.



Mayor

ATTEST:


City Clerk



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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 2007-2008. The funding sources are identified by line and recaped 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.

INFORMATION TECHNOLOGY

<u>Project #</u>	<u>WF #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
		Servers	Governmental Revenue	120,000
		Data storage	Governmental Revenue	62,000
		Plotters	Governmental Revenue	18,000
		Printers	Governmental Revenue	6,000
		Scanners	Governmental Revenue	5,000
		Communication electronics	Governmental Revenue	40,000
		Miscellaneous wiring	Governmental Revenue	5,000
		Lakefront TV video	Governmental Revenue	19,000
		PBX's	Governmental Revenue	7,500
Total Information Technology Department				<u><u>282,500</u></u>

AIRPORT

<u>Project #</u>	<u>WF #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
300008	425490	Temperature/Dew point equipment Overlay Runway 3/21	Governmental Revenue	9,000
			Federal Grant	1,425,000
			State Grant	37,500
310018	301479	Extend Runway 13/31 (Phase II)	Sales Tax	37,500
			Federal Grant	4,445,649
			State Grant	116,990
			Sales Tax	116,991
Total Airport Department				<u><u>6,188,630</u></u>

POLICE

<u>Project #</u>	<u>WF #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
		Spacesaver bi-lateral filing system (2)	Governmental Revenue	5,000
		UltraLite alternate light source (ALS)	Governmental Revenue	2,013
		Live scan	Governmental Revenue	25,000
		Video incident capture system (4)	Governmental Revenue	12,600
		Video incident capture system (7)	Forfeiture Funds	29,400
		Vehicle lease (CID)	Governmental Revenue	6,000
		Radio system upgrade	Police Impact Fees	101,500
		Digital portable radios (9)	Governmental Revenue	31,500
Total Police Department				<u><u>213,013</u></u>

Capital Improvement Program (Continued)

FIRE

<u>Project #</u>	<u>WF #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
		Pumper equipment	Governmental Revenue	30,000
		Breathing apparatus - Replacement	Governmental Revenue	47,500
		ALS equipment - Replacement	Governmental Revenue	25,000
Total Fire Department				102,500

PUBLIC WORKS

<u>Project #</u>	<u>WF #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
		Road resurfacing, overlay, & crack sealing	Gas Tax	300,000
		Curb maintenance	Gas Tax	55,000
		City owned parking lots	Gas Tax	25,000
		Upgrade to Fuel Guardian System	Governmental Revenue	12,000
		New Vehicles (123,600)		
		Ford pickup truck	Governmental Revenue	14,600
		Mid-Size Cars (4)	Governmental Revenue	64,514
			Sales Tax	39,986
		Trailer	Governmental Revenue	4,500
		Replacement Vehicles (955,270)		
		Bucket Truck	Governmental Revenue	166,800
		Mid-Size Pickups (8)	Governmental Revenue	234,250
		SUV's (2)	Governmental Revenue	29,100
		Welders (2)	Governmental Revenue	10,700
		Air compressor	Governmental Revenue	11,330
		Mid-Size Cars (7)	Governmental Revenue	145,800
		Minivans (2)	Governmental Revenue	34,000
		Small pickup truck	Governmental Revenue	13,800
		Tractor	Governmental Revenue	25,000
		Boom truck	Governmental Revenue	119,570
		Street sweeper	Governmental Revenue	164,920
		Hydraulic flow meter	Governmental Revenue	1,400
		Center for the Arts - AC unit	Governmental Revenue	7,000
		Partnership building - AC unit	Governmental Revenue	7,000
		Day Care Center - AC unit	Governmental Revenue	8,500
		Electric department roof coating	Governmental Revenue	30,000
		City Hall HVAC replacement program	Governmental Revenue	50,000
300025	470730	Resurfacing Lake Street	Gas Tax	395,000
Total Public Works Department				1,969,770

Capital Improvement Program (Continued)

LIBRARY

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
		Books	County Grant	126,200
		Microforms	County Grant	1,500
		Non-print media	County Grant	36,603
		Refrigerator	County Grant	1,500
		Conference table (4 nesting)	County Grant	4,000
		Conference chairs (8)	County Grant	3,200
		Stage - portable (3 parts)	County Grant	4,050
		Computers & Printers	County Grant	12,600
Total Library Department				189,653

RECREATION

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
		Rails to Trails	Recreation Impact Fees	200,000
		Scoreboard lighting at Susan Street	Governmental Revenue	12,000
		Timers for Sleepy Hollow scoreboard	Governmental Revenue	6,000
		Bleachers for Susan Street (4 sets)	Governmental Revenue	14,000
		Pitching machines (2)	Governmental Revenue	3,000
		Hotsi pressure washer	Governmental Revenue	5,000
		Replace siding & gutter over garage (Marina)	Governmental Revenue	7,500
		Replace awning over walkway (Marina)	Governmental Revenue	1,500
		Replace forklift covers (Marina)	Governmental Revenue	1,500
		Chemical controller (Dabney Pool)	Governmental Revenue	6,000
		Automated external defibrillator	Governmental Revenue	6,000
		Chlorine PPM sensor (2)	Governmental Revenue	2,200
		Wireless direct connect - chemical controller (2)	Governmental Revenue	2,400
Total Recreation Department				267,100

Funding Source

Governmental Revenue	1,697,997
Gas Tax	775,000
Sales Tax	194,477
Federal Grant	5,870,649
State Grant	154,490
County Grant	189,653
Forfeiture Funds	29,400
Recreation Impact Fees	200,000
Police Impact Fees	101,500
Total General Government Funding Sources	9,213,166

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 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 and difficult to quantify. In order for the city to comply with regulatory agencies, proper maintenance is vital. New installations and service 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>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
		<u>Drainage Improvements</u>		
140002		Venetian Gardens basin	Governmental Revenue	100,000
140002		Basin projects	Governmental Revenue	350,000
140002		Ponds	Governmental Revenue	75,000
140002		Curbs, Gutters, & Inlets	Governmental Revenue	50,000
140002		Miscellaneous Improvements	Governmental Revenue	75,000
140002		Enclosed ditch lines	Governmental Revenue	50,000
140002		Conveyance system	Governmental Revenue	75,000
Total Stormwater Department				<u>775,000</u>
 <u>Funding Source</u>				
Governmental Revenue				775,000
Total Stormwater Funding Sources				<u>775,000</u>

Capital Improvement Program (Continued)

ELECTRIC

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
410001	Various	Meters	Current Revenue	160,000
410002	Various	Transformers	Current Revenue	500,000
410004	Various	Distribution Lines	Renewal & Replacement	2,000
			Current Revenue	491,680
410006	Various	Lights	Current Revenue	200,000
410008	Various	<u>Other equipment (248,000)</u>		
		Lab Equipment	Renewal & Replacement	119,800
		Tools, Shop & Garage Equipment	Renewal & Replacement	34,204
		Office Furniture & Equipment	Renewal & Replacement	93,996
410010	Various	<u>Subdivisions (750,000)</u>		
		South Wind Cove	Current Revenue	45,000
			Customer Contribution	105,000
		Forest at Silver Lake	Current Revenue	75,000
			Customer Contribution	175,000
		Deem's Landing	Current Revenue	33,000
			Customer Contribution	77,000
		Venetian Isle	Current Revenue	72,000
			Customer Contribution	168,000
410011	Various	Reconductoring	Current Revenue	100,000
410012	Various	Substation Equipment	Current Revenue	100,000
Total Electric Department				<u><u>2,551,680</u></u>
<u>Funding Source</u>				
Current Revenue				1,776,680
Customer Contribution				525,000
Renewal & Replacement				250,000
Total Electric Funding Sources				<u><u>2,551,680</u></u>

Capital Improvement Program (Continued)

GAS

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
420001	Various	<u>Meters (284,159)</u>		
		Regular meters	Current Revenue	73,612
			Customer Contribution	87,080
		ERT meters	Current Revenue	66,217
			Customer Contribution	57,250
420002		<u>Mains (977,508)</u>		
		Miscellaneous mains	Current Revenue	169,396
		Arlington Ridge	Current Revenue	9,798
		Secret Promise	Customer Contribution	226,430
		Lake Denham Cove	Customer Contribution	112,314
		Windy Oaks	Customer Contribution	133,652
		Deems Landing	Customer Contribution	48,833
		Laurel Oaks	Customer Contribution	55,302
		South Wind Cove	Customer Contribution	44,169
		Lake Griffing Townhouses	Customer Contribution	43,962
		Venetian Isle	Customer Contribution	133,652
420003	Various	Tools & Equipment	Current Revenue	12,000
420006		Gate Stations	Current Revenue	33,000
420008	Various	<u>Regulators (59,019)</u>		
		Retire	Current Revenue	1,145
		Purchase	Current Revenue	27,858
			Customer Contribution	30,016
420010	Various	<u>Services</u>		
		New Services	Customer Contribution	467,437
Total Gas Department				<u><u>1,833,123</u></u>
<u>Funding Source</u>				
Current Revenue				393,026
Customer Contribution				1,440,097
Total Gas Funding Sources				<u><u>1,833,123</u></u>

Capital Improvement Program (Continued)

WATER

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
430001	Various	<u>Meters (347,200)</u>		
		Meters	Customer Contribution	100,000
		Meters (ARM replacement)	Customer Contribution	247,200
430002		<u>Mains (425,000)</u>		
		Mains Replacement	Current Revenue	250,000
		Hydrant Replacement Program	Current Revenue	75,000
		Systemwide Improvements	Current Revenue	100,000
430006		<u>Plant & Storage (175,000)</u>		
		Well #6	Current Revenue	50,000
		Airport WTP	Current Revenue	75,000
		Plant Pumping Rehabilitation	Current Revenue	50,000
430010		<u>New Services (61,166)</u>		
			Current Revenue	54,366
			Customer Contribution	6,800
Total Water Department				1,008,366
<u>Funding Source</u>				
				654,366
				354,000
Total Water Funding Sources				1,008,366

Capital Improvement Program (Continued)

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	125,000
		Compactors	Current Revenue	201,480
Total Solid Waste Funding Sources				326,480

WASTEWATER

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
440002	Various	<u>Collecting Sewers (1,200,000)</u>		
		Lift Station Rehabilitation (various)	Current Revenue	100,000
		Lift Station 12	Current Revenue	150,000
		Lift Station Control Panels	Current Revenue	50,000
		Manhole Rehab	Current Revenue	200,000
		Line Extension/ New services	Current Revenue	200,000
		Gravity Sewer lines rehabilitation/ replace	Impact Fees	250,000
		Hwy 441- Perkins to SR 44	Impact Fees	250,000
440003	Various	<u>Tools and Equipment (150,000)</u>		
		Other Equipment	Current Revenue	50,000
		Emergency Generators	Current Revenue	100,000
440006		<u>Treatment and Disposal Plants (250,000)</u>		
		Treatment Plant	Current Revenue	250,000
Total Wastewater Department				1,600,000
<u>Funding Source</u>				
Current Revenue				1,100,000
Impact Fees				500,000
Total Wastewater Funding Sources				1,600,000

Capital Improvement Program (Continued)

COMMUNICATIONS

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
450001	Various	Line Installation	Current Revenue	185,025
450002	Various	Line extensions (15,000) FDOT Lake County Relocations	Current Revenue	15,000
450008	Various	Other equipment (35,000) Miscellaneous Service Equipment	Current Revenue	35,000
Total Communications Department				235,025
<u>Funding Source</u>				
Current Revenue				235,025
Total Communications Funding Sources				235,025



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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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