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FISCAL YEAR 2004-05 BUDGET

**CITY OFFICIALS
FISCAL YEAR BEGINNING OCTOBER 1, 2004**

CITY COMMISSION

David Knowles	Seat Five, At-Large	Mayor
C. Robert Lovell	Seat Four, At-Large	Commissioner
Ben Perry	Seat One, District One	Commissioner
Lewis Puckett	Seat Three, District Three	Commissioner
John Christian	Seat Two, District Two	Commissioner

Ron Stock
City Manager

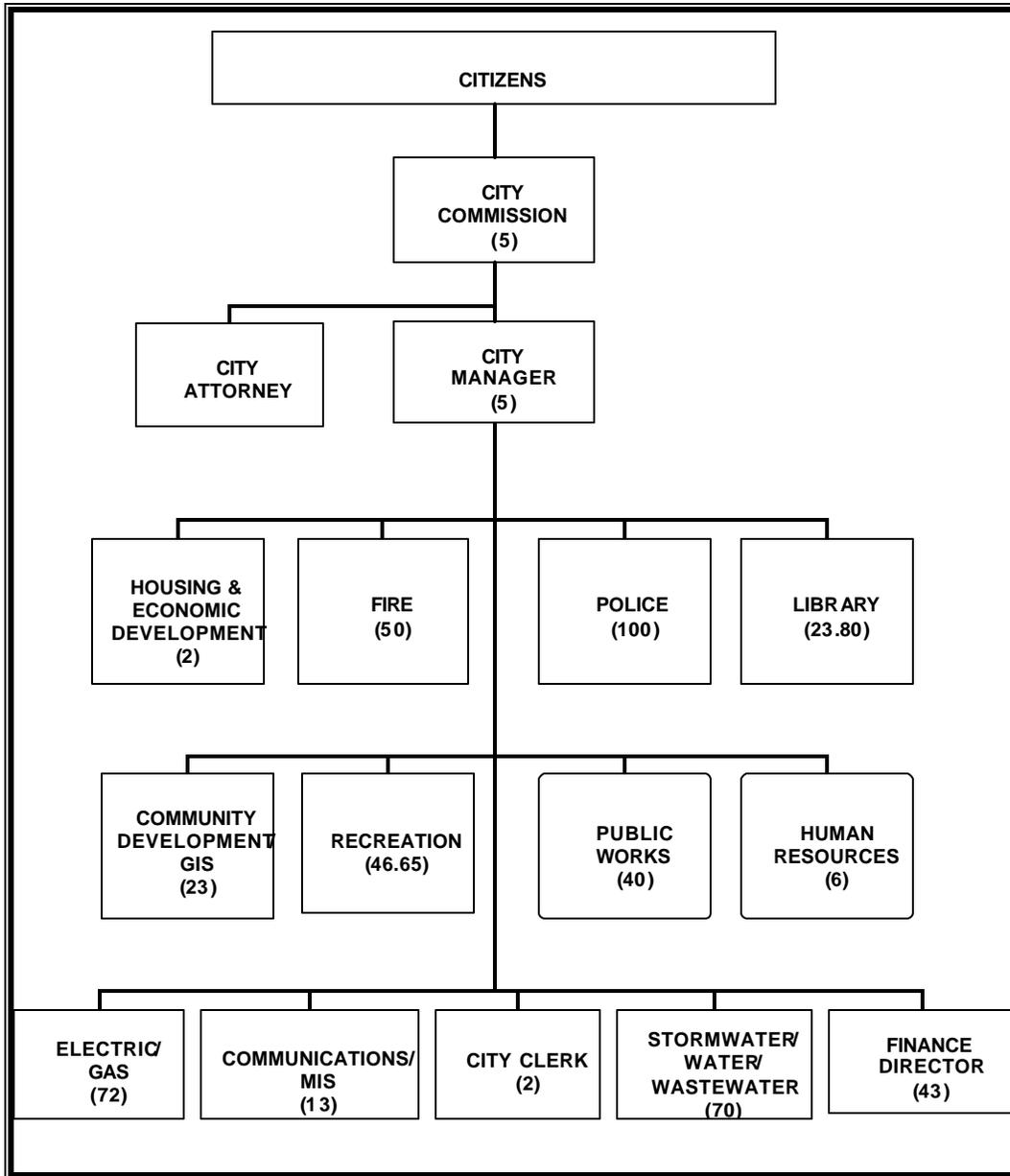
William Pfeilsticker
Finance Director

Fred A. Morrison
McLin & Burnsed P.A.
City Attorney

Betty Richardson	City Clerk
Jakki Cunningham Perry	Human Resources/Safety Director
Stan Carter	Management Information Systems Director
H. Charles Idell, Jr.	Police Chief
Dennis M. Sargent	Fire Chief
Lora L. Bailey, P.E.	Director of Public Works
Laura McElhanon	Community Development Director
Ken Thomas	Economic Development Director
Barbara J. Morse	Library Director
Yvette E. Hartsfield	Recreation & Parks Director
Lloyd Shank	Director of Electric and Gas
Ray Sharp	Director of Environmental Services
Diane Reichard, CPA, CGFO	Deputy Finance Director

FISCAL YEAR 2004-05 BUDGET

Organizational Chart



- **NUMBERS REFLECT FULL TIME EQUIVALENT EMPLOYEES IN RESPECTIVE DEPARTMENTS**

FISCAL YEAR 2004-05 BUDGET

MISSION STATEMENT

"COMMITTED TO PUTTING CITIZENS FIRST WITH SERVICE EXCELLENCE"

July 9, 2004

Honorable Mayor and City Commissioners
City of Leesburg, Florida

Dear Mayor and Commissioners:

The proposed fiscal year 2004-05 budget for the City of Leesburg in the amount of \$127,948,511 is hereby submitted to the City Commission for review. The priorities for the current budget year may be summarized as follows:

- Maintain millage rate at 4.50 mills for the 15th consecutive year
- No retained earnings appropriated in any of the utility funds
- No special projects transfers from utility funds to the capital projects fund
- Bond proceeds will be received July 14, 2004 for electric, gas, water, and wastewater capital improvements
- Bond proceeds will be used to design the Civic Center, construct the Library, Public Works Facility, and Gymnasium
- Increased sales activity in the communication fund makes it self sufficient
- Operating transfers from the enterprise funds to the general fund are maintained at 8%
- Investment earnings are over 50% less than actual receipts in 2000-01
- The number of approved full time equivalent positions increased by 25.8, although 8 of those positions were actually approved during fiscal year 2003-04
- New positions have projected start dates of January 1, 2005
- Results of the in-house salary survey to be implemented October 1st will cost \$406,244
- Reduction in the cost of employer provided health care coverage to employees, dependents and retirees (supplemental retiree insurance will remain the same)
- A reduction in the cost of self insured workers' compensation coverage from 48% to 44% of the manual premium rates established by the State (The State premiums were reduced also)
- A 10% increase over actual cost of obtaining property/casualty/liability insurance
- A 1% increase to 9.5% in the contribution to the defined contribution pension plan for all employees

The significant features of the fiscal year 2004-05 budget may be summarized as follows:

- The combined utility bill and real estate taxes for a residential customer is the lowest in Lake County
- Only 1 utility fee or rate increases that had not been previously approved
- Impact fees for water and wastewater are projected to increase significantly

FISCAL YEAR 2004-05 BUDGET

A detailed discussion of the proposed budget follows:

Millage Rate – For the fifteenth consecutive year, the proposed property tax rate is 4.50 mills. Although the property tax rate remains unchanged, the City will realize an increase of \$285,530 in property tax revenue in fiscal year 2004-05 over fiscal year 2003-04. For the purposes of calculating property tax revenues, citywide taxable value totaled \$17,921,559 in fiscal year 2003-04 and increased by 8% or \$66,790,747 to \$884,712,306 in fiscal year 2004-05.

Similarly, the taxable value of property located within the boundaries of the two (2) CRA districts increased from the base values of \$86,757,505 for Greater Leesburg Community Redevelopment Agency (GLCRA) and \$57,980,259 for Carver Heights and Vicinity Community Redevelopment Agency (CHCRA). The transfer of tax increment financing revenues from the general fund to the 2 districts is depicted in the following table:

Fiscal Year 2003-04

Fund	Taxable Value	Amount
GLCRA	\$111,980,044	\$107,826
CHCRA	\$ 60,467,411	\$ 10,633

Fiscal Year 2004-05

Fund	Taxable Value	Amount
GLCRA	\$117,709,452	\$132,320
CHCRA	\$ 58,341,466	\$ 1,544

Utility Services Tax - As included in the proposed fiscal year 2004-05 budget, revenues from the public service tax are expected to total \$2,771,940. This represents an increase of \$403,197 over the \$2,368,743 included in the adopted fiscal year 2003-04 budget.

Communications Service Tax – The Florida Legislature enacted the "Communications Services Tax Simplification Law", effective on October 1, 2001, to replace revenues collected from public service tax on telecommunications, as well as telecommunications and cable television franchise fees. 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. Based on estimated taxable sales of \$19,201,264, the City expects to realize \$1,002,306 during fiscal year 2004-05.

License and Permit Revenues – As presented in the proposed fiscal year 2004-05 budget, license and permit revenues are expected to increase by \$158,700. These revenues are generated from two sources, namely occupational licenses and building permits. Occupational license revenues are projecting an increase of \$10,000 related to the businesses in the mall that was annexed December 31, 2002. On May 12, 2003, the City Commission adopted Resolution Number 6792, approving a new building permit fee schedule. The projected increase in revenue is associated with permitting two new apartment complexes, new commercial projects, and development in annexed areas. Building permit fees are dependent on the economy and market fluctuations related to interest rates.

Intergovernmental Revenues – As included in the proposed fiscal year 2004-05 budget, total intergovernmental revenues fell by \$3,459,845. The majority of the change occurred in the capital project fund due to completion of the improvements for the Airport funded by the State of Florida Department of Transportation. Revenues projected to be received from joint participation agreements between the City of Leesburg and the State of Florida, Department of Transportation and the Federal Aviation Administration for improvements at the Leesburg Regional Airport total \$510,000 for the proposed fiscal year 2004-05. As included in the proposed fiscal year 2004-05 budget, grant revenues are budgeted for those projects for which executed grant agreements have been received. For the projects the City anticipates receiving an executed grant agreement in the future. Only the amount of local revenues required to provide any required local match have been budgeted. Once an executed grant agreement is received for these projects, it will be necessary to amend the budget to include the amount of the approved grant; however the source of the required local match will have already been identified and appropriated.

FISCAL YEAR 2004-05 BUDGET

Although the total amount of intergovernmental revenues included in the overall budget decreased, the amount of projected revenue from the local government $\frac{1}{2}\%$ sales tax programs are expected to increase by \$67,061 or 8.85% from \$758,135 to \$825,196. Of this amount, \$640,065 will be used to pay debt service on the outstanding \$7,045,000 Capital Improvement Revenue Bonds, Series 1999, as well as the new debt service on the Series 2004 Bonds that will be sold in July 2004. Other estimated revenues include: funding from Lake County to operate the Leesburg Library as part of the County Library system (\$282,069), and funding from the Lake Sumter EMS for costs associated with Advanced Life Support (ALS) service provided by the fire department (\$83,593).

The proposed fiscal year 2004-05 budget includes revenue in the stormwater fund from a community development block grant of \$320,000 for storm drainage improvements in the Carver Heights area.

Charges for Services Revenues – Charges for services revenue increased by \$8,889,924, with a minimal increases in the general fund and stormwater utility fund of \$36,318 and \$21,292 respectively.

Collectively, the amount of estimated charges for services revenue included in the proposed fiscal year 2004-05 budget of the enterprise funds are experiencing increases. The adopted fiscal year 2003-04 budget of the six enterprise funds included estimated revenue totaling \$63,649,117 which is expected to increase by \$9,008,063 to \$72,657,180 in fiscal year 2004-05. On June 28, 2004, the Commission adopted Ordinance Number 04-38 to provide for an annual rate adjustment to reflect inflationary pressures on normal operating expenses. This adjustment is based on the GDP Implicit Price Deflator and is projected to be 1.93% effective October 1, 2004. Four of the six utilities had substantial increases: The electric and gas rate study is projected to be completed during fiscal year 2003-04. A modest increase of 3.07% was included in the overall electric rates to account for additional rate adjustments, if necessary. The cost of purchased energy in both the

electric and natural gas funds is projected to rise and can be passed along to customers, resulting in an increase in operating revenues. All new rates previously approved by the commission were included in the proposed budget. The City Commission approved Ordinance Number 03-07 on January 13, 2003 amending the wastewater rates, with the final increase to go into effect on October 1, 2004, not including the GDP adjustment.

Miscellaneous Revenues – Two significant sources of revenue are accounted for in the miscellaneous revenue category and both are expected to decline considerably.

First, rental and lease revenues, primarily associated with the operation of the Leesburg Regional Airport, are expected to decrease by \$105,522 from \$662,660 in fiscal year 2003-04 to \$557,138 in fiscal year 2004-05. This decrease can be attributed to housing and economic development incentives to attract new business that may contribute to Leesburg's economy.

Revenues received from interest earned on investments are projected to fall significantly. Estimated investment earnings included in the proposed fiscal year 2004-05 budget total \$1,455,323 which represents a decrease of \$74,190 or 4.85% from the \$1,529,513 included in the adopted fiscal year 2003-04 budget. The amount of funds available for investment decreased from \$55,918,482 to \$16,135,736 as a result of defeasance of the 1999 Utility Revenue Bonds in May 2004. In addition, the rate of return the City is able to obtain on invested funds resulted in a decline of \$1,658,034 over a five year period from fiscal year 2000-01 to proposed fiscal year 2004-05.

Reimbursement revenue from utility funds for services provided by general fund departments has historically been recorded in this category. As of September 30, 2003, these funds are recorded as negative general fund expenditures in the appropriate divisions. This amount increased by \$238,080 from \$6,143,363 in fiscal year 2003-04 to \$6,381,443 included in the proposed fiscal year 2004-05 budget.

FISCAL YEAR 2004-05 BUDGET

General Fund Balance Appropriated – The fiscal year 2004-05 budget does not include an appropriation of fund balance and the reserve/cash carried forward is projected to increase by \$97,250.

Projected fund balance for the general fund as of September 30, 2005 can be seen in the following table:

September 30, 2003	\$6,210,665
Reductions in 2003-04	(346,913)
Additions in 2004-05	97,250
Reductions in 2004-05	<u>(82,650)</u>
September 30,2005	<u>\$5,878,352</u>

Based on the adopted Fund Balance/Retained Earnings Reserve Policy, the minimum operating reserve requirement of 20% of the 2004-05 budget (\$19,723,694) will be sufficient by September 30, 2005. The table below depicts the projected fund balance:

September 30, 2005	\$5,846,422
Operating Reserve	(3,944,739)
Projected other reserves	<u>(360,477)</u>
Unreserved undesignated fund balance	<u>\$1,541,206</u>

Interfund Transfers – Interfund transfers represents a major source of funding in the general fund. On August 14, 2000, the City Commission adopted Ordinance Number 00-35, establishing a utility fund transfer policy, limiting these transfers to 10% of enterprise fund operating revenues in the proposed budget. The interfund transfers to the general fund from each of the six enterprise funds represent 8% of budgeted operating revenues. This will generate \$5,805,488 in fiscal year 2004-05, which is an increase of \$713,558 from the \$5,091,930 budgeted in fiscal year 2003-04. As previously discussed, changes in operating revenues in the utility funds caused the amount transferred to the general fund to fluctuate from year to year.

Although the proceeds of the public service tax charged to customers inside the corporate limits are remitted directly to the general fund upon collection, the proceeds of the utility surcharge

(which is collected at essentially the same rate from residents outside the corporate limits) are first deposited as revenue to the appropriate utility fund and then transferred to the general fund based on actual collections. Cumulatively, as included in the proposed fiscal year 2004-05 budget as presented, the surcharge transfers from the electric, natural gas, and water funds total \$1,667,190. Although the operating revenues are projected to increase, surcharge transfers reflect a cumulative decrease of \$147,261 from the \$1,814,451 included in the adopted fiscal year 2003-04 budget due to annexed properties.

Finally, the proposed fiscal year 2004-05 budget includes an interfund transfer totaling \$142,791 from the Greater Leesburg Community Redevelopment Agency fund to the general fund which represents partial repayment of the interfund loan incurred for the purpose of funding the Main Street streetscape improvements. This amount is calculated as 50% of the tax increment financing revenues generated from the district less total expenditures for the Main Street area (including repayment of the mortgage obligation incurred for the purchase of the Christley property). Projected tax increment financing revenues are sufficient to comply with the provisions of the amended promissory note (\$86,945.61) executed by the City Commission on May 13, 2002 (Resolution Number 6487).

New Positions – Overall, the proposed fiscal year 2004-05 budget includes a net increase in the number of full time equivalent positions of 25.8, which includes a total of 8 positions added during fiscal year 2003-04 to accommodate growth.

The proposed fiscal year 2004-05 budget adds new positions, eliminates positions, and restructures many departments.

The positions that were transferred within the City organization and included in the proposed budget are:

<u>Position Title</u>	<u>Transfer From</u>	<u>Transfer To</u>
City Clerk (2)	Finance	Executive

FISCAL YEAR 2004-05 BUDGET

The 8 new positions included in the proposed budget document that were previously approved are as follows:

<u>Position Title</u>	<u>Fund</u>	<u>Department</u>
Firefighters (3)	General	Fire
Project Manager	General	Public Works
Building Inspector (2)	General	Community Development
AMR Technician (2)	Gas	Distribution

The 19.8 new positions included in the proposed budget document are as follows:

<u>Position Title</u>	<u>Fund</u>	<u>Department</u>
Accountant	General	Finance
Assistant Director of Public Works	General	Public Works/ GIS
Clerical Assistant	General	Police
Firefighter Engineer Paramedic (3)	General	Fire
Mechanic I	General	Fleet
Increase Assistants to full time (.8)	General	Library
Maintenance Worker I	General	Recreation
Trades Technician	General	Recreation
Lineman (2)	Electric	Distribution
Distribution Foreman	Gas	Distribution
Mobile Equipment Operator (2)	Gas	Distribution
Heavy Equipment Operator	Water	Distribution
Heavy Equipment Operator	Wastewater	Collection
Plant Manager	Water/WWT	Treatment
Utility Locator	Water/WWT	Collection
Administrative Assistant II	Communication	Communication

The two positions that were eliminated in the proposed budget are as follows:

<u>Position Title</u>	<u>Fund</u>	<u>Department</u>
Solid Waste Operator I	Solid Waste	Residential
Lead Operator	Wastewater	Treatment

Salaries – A salary survey, conducted in house, determined that some salaries have not kept up

with market. Some pay classification ranges were adjusted to reflect the results of the survey. No employee will receive a decrease in pay, but every employee in a pay grade that was increased will receive a percentage increase equal to ½ of the amount the pay grade increased, which affected the budget by \$406,244. To reduce the budgetary impact in the current fiscal year, the second phase of the increase will take place on October 1, 2005. All pay grades continue to have a 48% spread from minimum to maximum. The budget also includes a 4% pool for each department to provide an anniversary merit increase ranging from 3-6% to all eligible employees. All new position requests are scheduled to be filled on January 1, 2005. Overall, salaries (including the salary survey) increased by \$2,893,575 from \$16,854,960 in fiscal year 2003-04 to \$19,748,535 in fiscal year 2004-05.

Fringe Benefits – The fringe benefit costs are projected to experience an increase of \$486,533 from \$6,230,884 in fiscal year 2003-04 to \$6,717,417 in fiscal year 2004-05. Nearly 50% of this increase is associated with social security benefits associated with the increase in salaries. The remainder can be attributed to the additional fringe benefits for new employees and other fringe benefits. Contingent upon approval by the City Commission, a cafeteria plan for City employees would be implemented on October 1, 2004. The options to employees will have no budgetary impact and employee meetings to explain the options will begin in August. The current fringe benefits package provided to employees is included in the tentative budget as presented. A more detailed discussion of items included in the current fringe benefits package follows:

- Retirement contributions to the City of Leesburg General Employees Retirement Plan (and to the Municipal Firemen's Retirement Plan as well) have been set at 9.5% of covered payroll. At this level, current contributions plus accumulated prior year overfunding is expected to adequately fund the plan based on current actuarial projections.
- A selfinsured health care program provides for the payment of employee health and

FISCAL YEAR 2004-05 BUDGET

medical claims and is managed by the City and a third party administrator. Key components of the program include a prescription medication plan, and a Preferred Provider Organization (PPO). When an employee selects a physician or hospital in the network, 80% of the allowable charges are paid by the plan even if the employee has not yet met the required deductible. The plan also provides for a co-payment for doctor visits without meeting the required deductible. 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 excellent health claims experience over the past 2 years and the projected cost to provide health care coverage, the proposed fiscal year 2004-05 budget contemplates reducing the rates by an average of 2.3%. Since this fund is operated on a cost reimbursement or break even basis, the rates charged to the City and employees for dependent coverage as included in the proposed budget were set to ensure sufficient revenues are generated at the maximum liability to the City.

The amount budgeted for health insurance will be used for the employees' options for the cafeteria plan.

Projected retained earnings in the health insurance fund can be summarized as follows:

September 30, 2003	\$1,373,114
Additions in 2003-04	607,101
Additions in 2004-05	395,977
September 30, 2005	<u>\$2,376,192</u>

- 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 fiscal year 2004-05 budget includes a general fund appropriation of \$100,000 for this purpose (in account number 001 -1295-589-1249).

Operating Expenditures – Overall, this category rose from \$66,431,871 in fiscal year 2003-04, to \$74,360,496 in fiscal year 2004-05, an increase of \$7,928,625 or 11.9%. The most significant change in individual line items occurred in the cost of purchased power and natural gas purchases. The cost of purchased energy is expected to rise \$2,288,056 from \$28,968,562 in fiscal year 2003-04 to \$31,256,618 in fiscal year 2004-05, while natural gas purchases are projected to rise \$301,689 from \$4,853,098 to \$5,154,787. Operation expenses associated with Crystal River also increased \$564,209.

Secondly, the fleet services division will be charging every department a lease fee to prepare for purchase of vehicle and equipment replacements. Therefore, the internal fleet lease line item (4415) totaled \$1,763,589 is offset by a reduction in capital outlay of the various departments.

Since the communications utility is becoming more independent, the rates charged to the internal departments were reviewed. The new rates are more in line with the rate structure of the utility and increased operating expenses by \$77,256.

The estimated cost of property/casualty/liability insurance rose by \$4,891 or 1.02% from \$480,445 in fiscal year 2003-04 to \$485,336 in fiscal year 2004-05. This increase represents a 10.46% increase over actual cost for fiscal year 2003-04, which was \$41,081 less than budgeted.

Finally, the budget includes depreciation expense of \$2,993,585 to prepare for replacing assets in the six utility systems.

Capital Projects – As presented, the proposed fiscal year 2004-05 budget includes the following major capital projects:

FISCAL YEAR 2004-05 BUDGET

Description	Amount
Stormwater drainage improvements	690,000
Public Works Facility	1,800,000
Library	5,600,000
Gymnasium & land	1,400,000
Community Center (design)	500,000
Electric transformers	742,975
Electric distribution lines	861,945
Electric rental street lights	600,000
Electric undergrounding	500,000
Gas mains for South Hwy 27	407,000
Canal Street Treatment Plant	3,025,000

The 10-year capital plan, approved in June of 2004, was used to prepare the capital budget for fiscal year 2004-05.

Compared to fiscal year 2003-04, there is a \$3,049,154 increase, of which the major increase is the construction of a Public Library with bond proceeds. The other major projects, including routine large expenditures were listed for information only.

It should be pointed out that the local government infrastructure sales surtax represents a significant source of revenue which is utilized by the City to fund capital improvement needs. As included in the proposed fiscal year 2004-05 budget, revenues from this source are projected to total \$1,373,650. This funding source is available until December 2016 and can be utilized to finance capital improvement needs of the general government activities and debt service payments associated with the 2004 Bonds.

Debt Service – Debt service includes the costs of liquidating long-term liabilities of the City, such as principal and interest on bond issues and notes and contracts payable and related expenditures. Debt service expenditures increased 32.51% or \$1,025,742 from \$3,154,747 in fiscal year 2003-04 to \$4,180,489 in fiscal year 2004-05.

The debt service fund of the proposed fiscal year 2004-05 budget includes \$503,065 for the repayment of the \$7,345,000 City of Leesburg, Florida Refunding and Capital Improvement Bonds, Series 1999.

In May 2004, the \$15,705,000 Utilities System Refunding Revenue Bonds, Series 1999A and the \$12,145,000 Utilities System Revenue Bonds, Series 1999B was defeased.

In June 2004, the City issued \$16,670,000 Electric System Revenue Bonds, Series 2004 and \$22,985,000 Utility System Revenue Bonds, Series 2004 for the gas, water, and wastewater system combined. This provided an opportunity for the City to separate the electric pledge from the other utility systems. The debt was restructured and the proposed budget includes interest payments only, with the principal payment being delayed until fiscal year 2006-07.

In July 2004, the City issued \$17,110,000 Capital Improvement Bonds to finance general government capital projects approved by the Commission on February 16, 2004 and included in the 10-year capital improvement plan. The annual debt service payment is projected to be approximately \$1,121,000 and will be paid from local option infrastructure surtax and the remainder of the amount available from the local government $\frac{1}{2}\%$ sales tax after the payment of the 1999 bonds. The current budget includes \$943,024 for interest payment and the first principal payment will be made October 1, 2006.

The gas and water funds provided the means to defease the outstanding debt for the wastewater fund and the debt service category includes a \$500,000 payback within 10 years.

The debt for the communication utility is described in the communication appropriation summary and includes 2 internal loans with the electric fund established in November 2002 and December 2003 and payable in 10 years for a total cost of \$218,982. An additional loan of \$1.3 million (which has not been secured) for expanding fiber to connect the school board is budgeted to provide for an annual payment of \$90,350 over 20 years.

Finally, the proposed budget for the Greater Leesburg Community Redevelopment Agency (GLCRA) fund includes debt service expenditures totaling \$24,048. These expenditures relate exclusively to the repayment of a mortgage obligation executed on May 3,

FISCAL YEAR 2004-05 BUDGET

1999, in the total amount of \$249,284, which represents the financed portion of the purchase price of the Christley property (which is now a part of Towne Square). The final payment on these obligations will occur on May 3, 2014.

Format of Budget Document – The following schedules are included in the current budget document:

- **Summary Schedule:** This schedule shows the revenues, expenditures, transfers, and fund balance appropriated in each fund.
- **Schedule of Appropriations by Funding Source:** This schedule reports the departmental appropriations in the General Fund contrasted with the revenues directly attributable to that department. As indicated, any shortfall is funded from revenues not directly attributable to a specific department.
- **Organizational Chart:** Presented for each department.
- **Goals and Objectives:** Each division establishes goals and objectives with performance measures that coincide with the City goals. Goals and objectives are quantifiable and relevant to the operation of the division.

On March 25, 2002, the City Commission approved 10 goals which departments utilized to develop their goals. The consensus of the commission on April 12, 2004 was to continue to use these goals in developing the budget for fiscal year 2004-05.

- **Customer Service** – Respond courteously and efficiently to all customer needs.
- **Economic Development** - Create a favorable business climate for new and existing business that will provide high skill and high wage jobs.
- **Environment** - Create and preserve an environmentally healthy, clean and beautiful community.

- **Culture/Leisure/Recreation** - Provide cultural and recreational activities and facilities that meet the diverse needs of our community.
- **Infrastructure** - Plan, build and maintain a system of community infrastructure assets sufficient to meet the needs of the community.
- **Safe Community** - Create an atmosphere of safety throughout the community.
- **Housing & Neighborhood Revitalization** – Create an environment which provides for the diverse housing needs of the community
- **Education** - Create and participate in resource partnering opportunities to enhance educational opportunities for all citizens.
- **Financial Stability** - Develop and implement policies which ensure the City's long term financial stability.
- **General Management** - Establish organizational operating processes and support systems to meet the needs of the community in an efficient and cost effective manner.

Budget Review Calendar – City Commission Budget Workshops are scheduled for Monday, July 19th and July 26th in the City Commission Room. The first public hearing to consider adoption of the budget was held Thursday, September 16th. The public hearing to consider final adoption of the budget was conducted on Monday, September 27th at the regular City Commission meeting.

Distinguished Budget Presentation Award – The Government Finance Officers Association of the United States and Canada (GFOA) established the Distinguished Budget Presentation Awards Program in 1984 to recognize exemplary budget documentation by state, provincial and local governments, as well as public universities and colleges. Entities submit copies of their operating budget for review. Each budget document is evaluated using a comprehensive evaluation checklist and those judged proficient receive the Award. On

FISCAL YEAR 2004-05 BUDGET

March 25, 2004, GFOA awarded the City of Leesburg the Distinguished Budget Presentation Award for the fiscal year 2003-04 budget. The City of Leesburg has received the Distinguished Budget Presentation Award for the last six consecutive years (fiscal years 1999-2004). We believe that our current budget document continues to conform to the Distinguished Budget Presentation Award program requirements, and we will submit it 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 give special recognition for the

outstanding efforts of Diane Reichard who prepared the document, with assistance from the entire accounting division staff.

We look forward to another year of significant progress for the City of Leesburg!

Sincerely,



Ron Stock
City Manager



William Pfeilsticker
Finance Director

FISCAL YEAR 2004-05 BUDGET



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Leesburg
Florida**

For the Fiscal Year Beginning

October 1, 2003

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Leesburg, Florida for its annual budget for the fiscal year beginning October 1, 2003. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. The City of Leesburg has received the Distinguished Budget Presentation Award for the last six consecutive years (fiscal years 1999-2004). We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

FISCAL YEAR 2004-05 BUDGET

COMMUNITY PROFILE

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.

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 and highest populated of the fourteen (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.

The City of Leesburg is situated between Lake Harris and Lake Griffin and continues south on US Highway 27 to the intersection of County Road 48. The City occupies a land area of 29.5 square miles and has a population of 16,679 (estimated as of April 1, 2004). The City of Leesburg is located in north Central Florida midway between the Gulf of Mexico and the Atlantic Ocean, approximately 200 miles southeast of the state capitol, Tallahassee, 80 miles northeast of Tampa, 40 miles northwest of Orlando and 70 miles southwest of Daytona Beach. The City is bisected by State Road 44, US Highway 27, and US Highway 441.



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 Korner playground, and the Venetian Cove Marina.

Leesburg Regional Airport is a 750-acre general aviation airport that houses fixed wing aircraft and helicopters. The airport is experiencing significant growth in corporate jet type aircraft. Businesses on airport property employ over 350 people. The airport features a 5,000 foot main runway and a 4,960 foot secondary runway, 3 non-precision instrument approaches for landing, tie downs, hangar facilities, flight schools, maintenance shops, restaurants, and a motel within ½ mile. The Fixed Base Operator offers fuel sales, both Jet A and 100LL AVGAS, car rental, and a courtesy vehicle. The City has committed to an aggressive improvement program and has obtained grant funding for a tower, fire station and line service building.

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 1,800. Other companies such as Sprint, Dura Stress, Inc., and Cutrale Citrus Juice, Inc., account for 5 percent of all employment in Lake County. Employment across virtually all industry sectors has risen significantly since 1990, with the notable exception of the manufacturing sector, which has fallen slightly over the past twelve years.

Many higher wage industries such as finance, insurance, and real estate, construction and wholesale trade are growing at higher rates than the lower wages retail sector, which provides a positive indicator that the wage structure of Leesburg and Lake County will continue to

FISCAL YEAR 2004-05 BUDGET

improve over time. Lake County's August 2004 unemployment rate stands at 4.3 percent. This rate is lower than the state average (4.5 percent) or any of the other three counties within the Orlando Metropolitan Statistical area. While the economy is slightly "soft" across Florida at present, Lake's and Leesburg's increasingly diversified economic base positions itself well in terms of its long-range strength relative to its neighbors and history.

Leesburg presently has an aggregate commercial/retail inventory of 1,382,267 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 two geographic nodes. These include the US Highway 27/County Road 48, and the US Highway 441 Lake Square Mall 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 85% occupancy rate with a variety of stores, specialty shops, and commercial businesses. Meanwhile, the community has experienced an increase in residential development for seniors.

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 the central east of 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 to 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. In addition to financing impact fees, the City of Leesburg offers ad valorem tax exemptions on approved improvements and tangible personal property for new businesses and existing businesses that expand. The exemption is allowable until 2006 for a period of 1 to 10 years up to 100% of the improvements.

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.

Lake County unemployment rate	4.3%
State unemployment rate	4.5%
Median age (Lake County)	46
Average wage	\$25,938
Average median wage	\$12.47
Median home value	\$54,600

Source: Florida Research & Economic Database - August 2004

Leesburg's public schools consist of:

Pre-K	1
Elementary	2
Middle School	2
High School	1
Adult	1

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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 WorldClass 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)	3
4-year College for Disabled	1

Lake-Sumter Community College offers a variety of associates degrees. Through cooperative agreements, the University of Central Florida, Troy State University, 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.

Many social and cultural events are held in Leesburg throughout the year, attracting tens of thousands of people to our area. 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, Lights of Lake, Bass Tournament, and the Christmas Parade.

Below is a list of the principal employers with more than 100 employees in the City of Leesburg:

MAJOR EMPLOYERS

Name of Employer	Number of Employees	Type of Business
Leesburg Regional Medical Center	1,850	Hospital
Lifestream Behavioral Center	590	Mental health services provider
Lake County School Board	538	Educational institution
Sprint-Florida Incorporated	480	Telecommunications
Wal-Mart Stores, Inc.	480	Retail sales
City of Leesburg	477	City governmental services
Dura-Stress, Inc.	375	Concrete fabrication
Lake Port Properties	365	Retirement community
Hewitt Contracting	300	General contractor
Lake-Sumter EMS, Inc.	227	Emergency medical transport
Lake Sumter Community College	187	Two year state community college
Avante Group, Inc.	175	Nursing rehabilitation
Cutrale Citrus Juices USA Inc.	157	Citrus processing
First Baptist Church of Leesburg	150	Church ministry services
Leware Construction Company	134	General contractor
Home Depot USA, Inc.	124	Retail sales

City of Leesburg, Florida

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GOVERNMENT STRUCTURE

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 3 categories:

Governmental funds - Governmental funds are used to account for essentially the same functions reported as governmental activities. Governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrow, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities.

By doing so, readers may better understand the long-term impact of the government's near-term financing decisions.

The City maintains eight 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 City maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities. The City uses enterprise funds to account for its electric, gas, water, reuse water, wastewater, communications (internet and fiber optic), and solid waste utility operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses the internal service fund to account for its self-insurance health and workers' compensation programs.

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 are served to Fruitland Park residents. Revenues are derived from user charges imposed on residential and commercial customers.

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 annual financial statements report 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:

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General Fund - the government's primary operating fund, accounts for all financial resources of 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 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 for collection, treatment and distribution of 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.

Additionally, the City reports the following fund types:

Special Revenue Funds - account for proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes, which include:

Community Development Fund - accounts for grants received under the Small Cities Community Development Block Grant Program administered by the State of Florida Department of Community Affairs.

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

Community Redevelopment Funds - Two funds were created pursuant to Section 163, Florida Statutes, to account for income generated from tax increment revenues generated by the Community Redevelopment Districts (Greater Leesburg Community Redevelopment Fund, and the Carver Heights 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.

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

Internal Service Funds - account 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.

Pension Trust Funds - account for 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.

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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, recreation, 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,

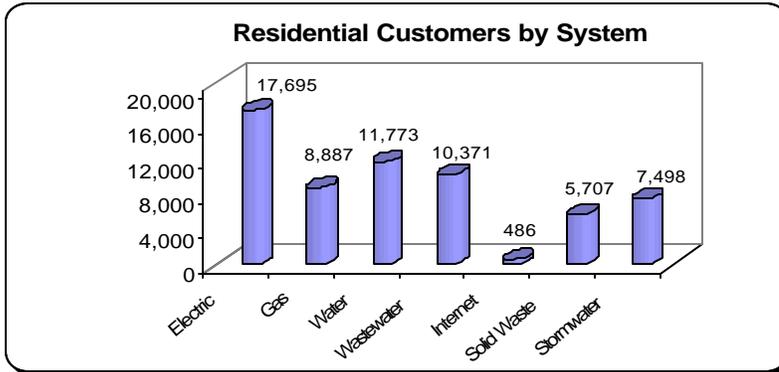
including electric, natural gas, solid waste, communication services (which includes internet and fiber optic cable services), water and wastewater treatment. Detail about each system is found in the specific section of the budget.

The rates charged for the use of all the utility systems are reasonable and comparable to rates charged by similar utilities. The rates of the electric system are established by ordinance of the City Commission. The current rate structure of the City (as opposed to the actual rates) is subject to the approval of the Public Service Commission (PSC). Rates for the use of the natural gas, water, wastewater, communications, and solid waste systems are established by ordinance of the City Commission and are not regulated by any other agency.

The City has an active maintenance program and considers all systems to be in good condition. The following table shows the impact the utility systems have on the budget when compared to the population of Leesburg:

<u>System</u>	<u>Established</u>	<u>Residential Customers</u>	<u>Area Sq Miles</u>
Electric	1921	17,695	50.1
Gas	1959	8,887	60.6
Water	1903	11,773	39.9
Wastewater	1929	10,371	40.8
Internet	1993	486	Unlimited
Solid Waste	1925	5,707	29.7
Stormwater	1991	7,498	29.7
City of Leesburg	1875	16,679	29.7

Source: Square miles from Engineering as defined in the JPA County map
Customers from accounting statistics as of August 2004



City of Leesburg, Florida

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FINANCIAL PLANNING

Short Term

The priorities of the current budget have been discussed in the budget message. The balanced budget, which is the total estimated receipts including appropriated fund balance/reserve equal to total appropriations and reserves for future use, has been adopted.

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. Currently, the electric and gas utility rates are under review and a consultant will evaluate the water and wastewater rates during fiscal year 2004-05.

The near future goal for the City is to utilize the bond proceeds from the \$17 million bond issue sold on July 22, 2004 to construct 6 major projects in Leesburg, including the library, Public Works facility, a gymnasium, and community center. These projects will utilize over half of the local option infrastructure surtax for debt service and reduce the annual amount available for small non-bonded capital projects.

The City was able to defease its old debt of \$25 million from its current reserves. Two bond issues totaling \$39 million allowed the City to separate the electric utility from the gas, water, and wastewater (utility issue) to finance capital improvements. This will reduce the dependence of the utilities on the "pay as you go" approach for capital improvements and will replenish the cash used to defease the old debt.

Every effort has been made to maximize the use of grants for general government capital projects, especially the airport, which are 80% funded by State grants.

A road widening project on Highway 441 in the mall area became an immediate priority for the utilities because the State accelerated their schedule. The City had to comply.

The next segment of the US Highway 441 widening project will be from Mills Street to College Avenue. Utility relocation is in progress.

In an effort to continue to make growth pay its appropriate cost for additional infrastructure, the City adopted an impact fee for police, fire, and recreation. The City will collect a county library impact fee and apply for resources to meet our needs. This will allow the City to maintain its current level of service.

Long term

One of the 10 goals established by the City Commission shows their commitment to financial planning. The goal is stated as: "Financial Stability - Develop and implement policies which ensure the City's long term financial stability." The City Commission also adopted several policies to demonstrate their commitment to financial stability.

The 10-year capital improvement plan, adopted June 14, 2004, was the first step to a city-wide 20-year business plan. 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 City typically extends services beyond the current available infrastructure based on a calculation to recoup the initial investment over 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 all overhead utility lines within the City to underground in 30 years to avoid future safety code compliance issues associated with poles and provide other savings.

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- **Gas** – With the volatility of gas prices being a local concern, the City initiated pre-purchases of its winter natural gas supply to hedge price spikes that were seen the previous two winters. On September 13, 2004, the City signed a letter of intent, as a member of Florida Gas Utility, to participate in the formation of Public Gas Partners, and to acquire 20% of long-term natural gas supplies below market prices, which can be accomplished through hedging activities.
- **Water reuse** – The City plans to construct reuse transmission lines to position the facilities for delivery of public access reuse water to existing customers. The new lines will connect with 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. The City continues to extend fiber optic connections to customers providing lower internet rates and offering broadband telecommunication services.

Solid Waste - The utility is attempting to place a city owned dumpster at all commercial accounts within two years. The department also created a roll-off service and a franchise fee for all roll-off containers and compactors serviced by private haulers.

Information and technology is an important part of the City's operations, thus long term financial planning includes preparing to replace computers as they become obsolete. The MIS department owns or leases all computer equipment, and departments are charged for equipment based on a 3-year payback period.

In October 2004, the fleet maintenance division will own all vehicles and the departments will be charged a lease fee based on the useful life of the equipment. The City completed the vehicle replacement plan for all city-owned vehicles and will update it annually as necessary. Planning for future vehicle purchases will be the responsibility of this department.

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

FISCAL YEAR 2004-05 BUDGET

BUDGET PREPARATION PROCESS

CITY COMMISSION VISIONING GOALS

The fiscal year 2004-05 budget adoption process began at the April 12, 2004, regular City Commission meeting when the Commission adopted and reestablished the goals (originally approved on March 25, 2002) that departments could utilize to develop their goals for the upcoming fiscal year budget.

1. Customer Service – Respond courteously and efficiently to all customer needs.
2. Economic Development - Create a favorable business climate for new and existing business that will provide high skill and high wage jobs.
3. Environment - Create and preserve an environmentally healthy, clean and beautiful community.
4. Culture/Leisure/Recreation - Provide cultural and recreational activities and facilities that meet the diverse needs of our community.
5. Infrastructure - Plan, build and maintain a system of community infrastructure assets sufficient to meet the needs of the community.
6. Safe Community - Create an atmosphere of safety throughout the community.
7. Housing & Neighborhood Revitalization – Create an environment which provides for the diverse housing needs of the community.
8. Education - Create and participate in resource partnering opportunities to enhance educational opportunities for all citizens.
9. Financial Stability - Develop and implement policies which ensure the City's long term financial stability.
10. General Management - Establish organizational operating processes and support systems to meet the needs of the community in an efficient and cost effective manner.

Since the City operates as a team, thus adhering to the goals is the responsibility of all employees in all departments. When assigning departments to the 10 goals, the Executive and City Commission would be responsible for them all. Additionally, a matrix would show all departments perform activities related to the following goals:

- a. Customer Service
- b. Infrastructure
- c. Education
- d. General Management

The remaining goals, although the ultimate responsibility of all departments including Executive and City Commission, can be specifically assigned to a department for primary responsibility:

- e. Economic Development
 - o Economic Development
- f. Culture/Leisure/Recreation
 - o Library
 - o Recreation
- g. Safe Community
 - o Police
 - o Fire
 - o Building
- h. Housing and Neighborhood Revitalization
 - o Economic Development
 - o Planning
- i. Financial Stability
 - o Finance

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 unmatured 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.

FISCAL YEAR 2004-05 BUDGET

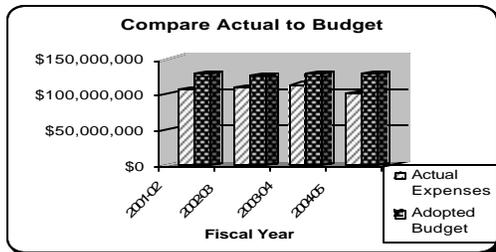
Comparing a budget prepared on the cash basis, to actual expenses recorded on the accrual basis can be misleading in a budget document. When comparing fiscal year 2002-03 actual expense to fiscal year 2004-05 adopted budget, the following three items are presented on a different basis:

- 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 2002-03	Cash/Accrual Budget 2004-05	Average Annual Increase
100,736,343	127,948,511	13.51%
100,736,343	113,328,142	6.25%

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



DEPARTMENTAL BUDGET MEETING

During the preliminary budget meeting on April 13, 2004, all department directors and their budget staff were challenged to develop measurable goals that follow the 10 City goals and focus on outcome rather than output. Performance measures will continue to be

tracked through the monthly reports. In addition, there was discussion about how good goals will improve performance measures and will assist staff in delivering outstanding service that is effective and efficient. Based on the Consumer Price Index, operating expense increases should not exceed 3% over their adopted budget for fiscal year 2003-04.

Several issues were addressed during the course of the meeting with emphasis on the following:

- following instructions
- using formats that are provided
- submitting requests in a timely manner
- consistency with capital project titles
- accurately documenting needs

The MIS department will continue to own and lease all computer equipment, including computers, copiers, and printers. Requests for computer equipment were submitted through the MIS department and departments will be charged for equipment based on a 3-year payback period.

In an effort to standardize vehicles and heavy equipment and reduce maintenance costs throughout the City, the Fleet Maintenance Division will own and maintain all vehicles and heavy equipment. Requests were submitted through the Fleet Maintenance Division and departments will be charged based on various payback periods.

Department directors were required to include a detailed description in 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

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 Department, using the payroll budgeting module of the HTE software, produced the budget for personal services category. Other

FISCAL YEAR 2004-05 BUDGET

information was transmitted to the budget office via computer using a common directory in Microsoft Word or Excel format that will be merged into one document. Following the submission deadlines, departments were prevented from making any changes to the proposed budget. Goals and objectives including performance measures were due by May 5th.

REVIEW

On February 16th, the City Commission prioritized capital projects and staff developed a 10-year plan to present to commission. This plan agreed with recent bond issue documents.

The Deputy Finance Director compiled all the budget information, and utilized information from the MIS, Fleet and Accounting Divisions to formulate accurate budgets and capital project detail expenditures. The City Manager, 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. The City Commission heard one overall budget presentation and set the millage rate on July 26th. On August 9th, the City Commission heard presentations from 9 civic organizations and approved the appropriations at the August 23rd regular City Commission meeting.

APPROVAL

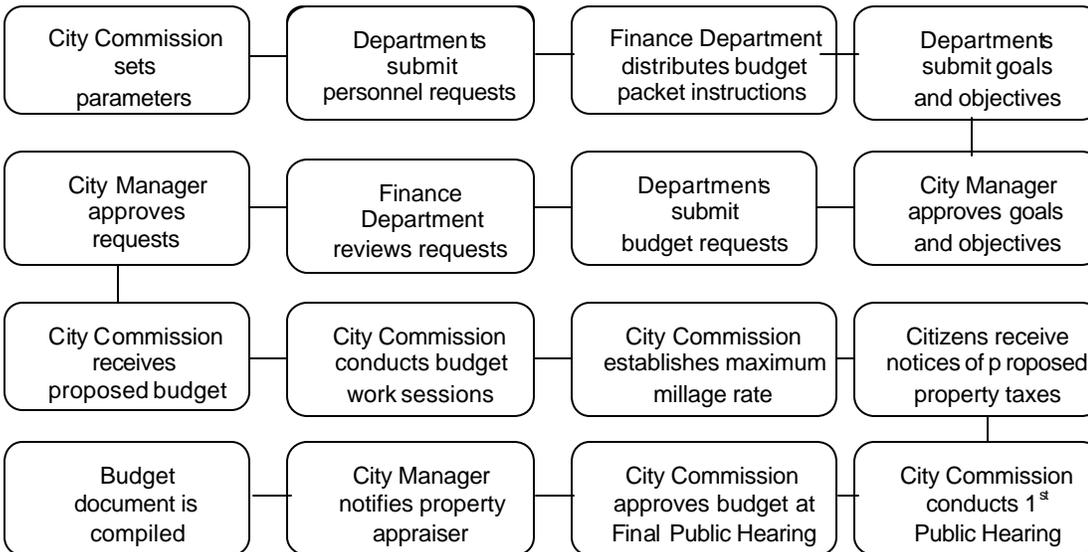
Pursuant to Florida law, two public hearings are required prior to the adoption of a millage rate and budget. At the conclusion of the first public hearing on Thursday, September 16th, the City Commission adopted a resolution to tentatively adopt the millage rate, and another resolution to tentatively adopt the budget. At the final hearing on September 27th, the City Commission adopted a resolution to adopt the final millage rate and an ordinance to adopt the 2004-05 annual budget. Once approved, the budget becomes the basis for operations 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 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. The chart below summarizes the budget process.



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BUDGET CALENDAR AT A GLANCE

Phase I – Planning

February

- City Commission prioritizes Capital Projects for 10-year Capital Improvement Plan.

Phase II – Department Preparation

April

- City Commission establishes citywide goals as part of a visioning process with specific guidelines regarding preparation of the upcoming budget.
- Departments submit requests for additional personnel, reclassifications, and promotions.
- Human Resources Department evaluates job descriptions, pay grades, and salary ranges.
- Deputy Finance Director distributes forms and information to departments regarding budget requests.
- Accounting Department provides financial information for six (6) months.

May

- Departments submit goals, objectives and updated performance measures for the upcoming year.

Phase III – City Manager Budget Review

May

- Deputy Finance Director meets with governmental fund departments to discuss goals, objectives, work plans, performance measures, financial budget requests, and make recommendations.

June

- Deputy Finance Director and City Manager meet to review governmental fund department requests.
- Deputy Finance Director and City Manager hold review sessions with enterprise funds to discuss goals and financial budget requests.
- City Commission adopts 10-year Capital Improvement Plan.
- Under the direction of the City Manager, the Deputy Finance Director balances the budget that will be presented to the City Commission in July.
- Property Appraiser submits estimate of current year total assessed values.

Phase IV – City Commission Budget Review

July

- City Manager 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.

August

- City notifies Property Appraiser of proposed millage rate and date, time and place of the first budget adoption hearing.
- Deputy Finance Director finalizes budget document and prepares for budget adoption.

Phase V – Final Review and Budget Adoption

September

- City Commission tentatively adopts budget and millage rate.
- City Commission introduces ordinance to finally adopt 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.

FISCAL YEAR 2004-05 BUDGET

BUDGET CALENDER

2004 DATE DAY	RESPONSIBLE PARTY	REQUIRED ACTIVITY	REQUIREMENT REFERENCE
February 16, Monday	City Commission	Prioritize capital projects for the 10-year Capital Improvement Plan 2004-14.	
April 2, Friday	Department Heads	Submit updated organizational charts and requests for additions to or reclassifications of existing personnel to the Deputy Finance Director.	
April 12, Monday April 13, Tuesday	City Commission City Manager	Adopt budget calendar and goals for the fiscal year 2004-05 budget. Distribute forms and instructions for use in preparation of the fiscal year 2004-05 budget requests to all departments and agencies funded by the City.	
May 5, Wednesday	Department Heads	Deadline for submission to the Deputy Finance Director of departmental goals and objectives statements and performance indicators for fiscal year 2004-05.	
May 7, Friday	Civic Organizations	Deadline for submission to the Deputy Finance Director of budget requests for fiscal year 2004-05.	
May 19, Wednesday May 25-28 Tuesday-Friday	Governmental Fund Department Heads Deputy Finance Director	Deadline for submission to the Deputy Finance Director of budget requests for fiscal year 2004-05. Meet with governmental fund department heads to discuss fiscal year 2004-05 budget requests, including goals and objectives .	
On or before June 1, Tuesday	Property Appraiser	Provide an estimate of 2004 total assessed values of nonexempt property for budget planning purposes.	Section 200.065(7), Florida Statutes,
June 14, Monday	City Commission	Adopt 10-year Capital Improvement Plan 2004-14.	
June 16, Wednesday	Proprietary Fund Department Heads	Deadline for submission to the Deputy Finance Director of budget requests for fiscal year 2004-05.	
June 21 -25, Monday-Friday	City Manager	Meet with proprietary fund department heads to discuss fiscal year 2004-05 budget requests, including goals and objectives .	
July 1, Thursday	Deputy Finance Director	Present complete budget to City Manager for review and analysis.	
On or before July 1, Thursday	Property Appraiser	Submit 2004 certified taxable values to the City Commission.	Section 193.023(1), Florida Statutes, Section 200.065 (1), Florida Statutes

FISCAL YEAR 2004-05 BUDGET

2004 DATE DAY	RESPONSIBLE PARTY	REQUIRED ACTIVITY	REQUIREMENT REFERENCE
July 9, Friday	City Manager	Present the tentative citywide and Community Redevelopment Agency budgets for fiscal year 2004 -05 to the City Commission.	Section 200.065(2)(a)2, Florida Statutes, Section 28(g), Leesburg City Charter
July 19, Monday,	City Commission	Conduct budget work sessions to consider the proposed fiscal year 2004-05 budget.	
July 26, Monday No later than August 4, Wednesday	City Commission City Commission	Establish the maximum millage rate for fiscal year 2004-05. Notify the Property Appraiser of: 1. The Proposed millage rates for 2004; 2. The rolled back millage rates for 2004; 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 23, Monday	City Commission	Adopt pay classification plan for fiscal year 2004-05.	
No later than August 24, Tuesday	Property Appraiser	Mail notices of proposed property taxes for 2003 to each taxpayer listed on the current year assessment roll.	Section 200.065(2)(b), Florida Statutes, Section 200.069, Florida Statutes
September 10, Friday	City Clerk	Advertise public hearings to consider the tentative budgets and proposed millage rate for fiscal year 2004 -05.	NOT REQUIRED – Done as a public service.
September 13, Monday	CRA Board	Establish budget for Community Redevelopment Agencies.	
September 13, Monday	City Commission	Conduct public hearings to consider adoption of the tentative budgets and proposed millage rate for fiscal year 2004 -05. All hearings must begin after 5:00 P.M.	Section 166.241(3), Florida Statutes, Section 200.065(2)(c)-(e), Florida Statutes
September 24, 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 2004-05.	Section 200.065(2)(d), Florida Statutes, Sections 200.065(3),(a),(b), and (h)-(l), Florida Statutes
September 27, Monday	City Commission	Conduct public hearings to consider final adoption of the budgets and millage rate for fiscal year 2004-05. 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 29, Friday	Finance Director	Begin distribution of final budget documents.	

City of Leesburg, Florida

FISCAL YEAR 2004-05 BUDGET

SIGNIFICANT POLICIES

BUDGET POLICY

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 fiscal year commencing October 1.
- 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 throughout the year to reflect changes in available resources and transfer of appropriations between departments and programs.
- 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 services, grants and aids, and other uses.
- The City Manager is vested with the authority to amend the budget for any governmental department, as long as 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 the action taken by the City Manager and approved by the City Commission will be processed as necessary.
- Unexpended balances of appropriations lapse at year-end unless funds are encumbered.

BUDGET ADJUSTMENT PROCESS

Upon the occurrence of a change in funding needs as a result of changing circumstances;

such as the acquisition or loss of a revenue source or the unanticipated increase of providing a service, the respective department head will formally request that the budget be amended.

The department head is authorized to approve changes of expenditures between line items within a category from one division to another within the respective department.

The City Manager may amend appropriations in any fund, provided the total appropriation of the fund is not changed and the transfer does not alter or amend a department's or division'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 that were not approved in the adopted budget
- capital substitution or changes with no fiscal impact
- appropriations from the reserve for contingencies to increase the appropriation for any particular expense in the same fund or to create an appropriation in the fund for any lawful purpose

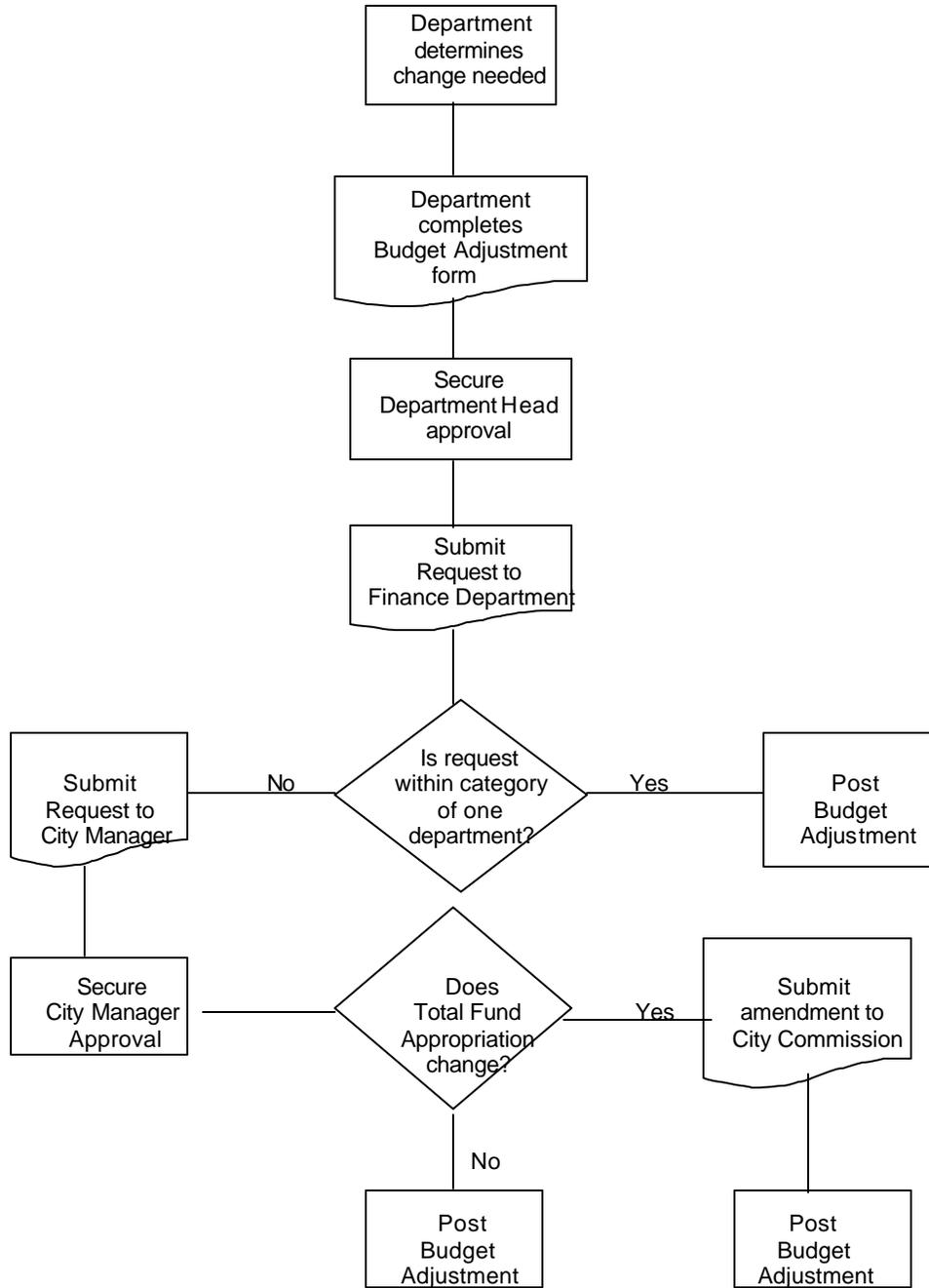
The Finance Department can adjust a line item that is approved within the budget, if money is appropriated to the incorrect classification of accounts established under the State Uniform Chart of Accounts.

The steps necessary to complete the amendment process are outlined below and illustrated on the flow chart.

1. Complete a budget adjustment form.
2. Secure department head approval.
3. Submit request to Finance Department.
4. Secure City Manager approval, if necessary.
5. Prepare budget amendment in the form of an ordinance for City Commission approval, if necessary.
6. Prepare budget adjustment entry for the accounting division to post.
7. Notify department of approval.

FISCAL YEAR 2004-05 BUDGET

BUDGET ADJUSTMENT PROCESS



FISCAL YEAR 2004-05 BUDGET

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 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 collections daily. Receipts are validated and returned for verification.
- Cash collection entries are recorded in the appropriate computer application.
- Employee will provide the customer a receipt.
- 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 declared to be, in priority order: safety of principal, liquidity of assets, and return on investments. Resolution 5538, adopted September 28, 1998, amended the 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 wise 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.

FUND BALANCE/RETAINED EARNINGS POLICY

On August 14, 2000, the City Commission adopted ordinance 00-34 creating a Fund Balance/Retained Earnings Policy. In order to maintain adequate reserves in various funds and provide the 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

The reservation of fund balance or retained earnings 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 – 25% of current fiscal year budget
Internal Service Funds – greater than or equal to zero (break even).

FISCAL YEAR 2004-05 BUDGET

Utilization of Surplus Reserves

Surplus reserves can be used for any lawful purpose within the fund, preferably one time expenditures, which are not recurring operating costs.

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 2004-05 adopted budget, the minimum level of fund balance in the general fund is \$3,944,739 (20% of \$19,723,694). The fiscal year 2004-05 budget appropriates \$52,050 of fund balance, which is primarily due to funding the civic organizations. During fiscal year 2002-03, the financial statements were converted to reflect direct cost allocation from the utilities, as well as payments

for MIS services and fleet services as a negative expense in the appropriate division. By budgeting this way for comparative purposes, the amount of fund balance necessary to be maintained in reserve was reduced. 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 continues to receive an operating transfer of 8% from the utility funds rather than deplete all of fund balance reserves available for appropriation.

In fiscal year 2004-05, fund balance reserves have been appropriated in the special revenue, debt service, and capital projects funds in the amounts sufficient to balance those budgets.

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

GENERAL FUND	2001-02	2002-03	2003-04	2004-05
Total Adopted Budget	\$15,164,782	\$16,933,477	\$18,163,449	\$19,723,694
Beginning Fund Balance	5,592,507	6,284,109	6,210,665	5,863,752
Ending Fund Balance *	6,284,109	6,210,665	5,863,752	5,828,952
Percentage of Ending Fund				
Balance to Total Budget	41.4%	36.7%	32.3%	29.5%
Fund Balance Appropriated	0	324,724	346,913	52,050

* The ending fund balance for fiscal years 2003-04 and 2004-05 are projected based on estimated revenues and may 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 August 14, 2000, the City Commission adopted ordinance 00-35 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 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, if the City imposes a franchise fee against itself, and
- Shall be limited to the amount necessary to balance the general fund budget, including the replenishment of the minimum balance of the unreserved, undesignated fund balance.

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.

FISCAL YEAR 2004-05 BUDGET

PROCUREMENT POLICY

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

\$ 0.01– 999 Department heads are authorized to purchase items or services without quotes and use a blanket purchase order if available.

\$1,000–4,999 Departments must obtain informal quotations and submit a purchase requisition prior to purchase.

\$5,000–9,999 The department must obtain three (3) written quotes and submit a purchase requisition prior to purchase.

\$10,000–24,999 Purchasing department must obtain three (3) informal bids for City Manager approval and submit a purchase requisition prior to purchase.

\$25,000 and up The department must submit a purchase requisition prior to purchase. The Purchasing Department obtains formal bids, and submits bid award to City Commission for approval.

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

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

\$ 0.01– 9,999 5% greater
\$10,000 – 24,999 2% greater

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

SPECIAL PROJECTS TRANSFER POLICY

Ordinance 00-36, adopted August 14, 2000, created a policy which authorizes utility fund transfers to provide funding for non-enterprise fund capital improvements.

Authority

The City Commission

Calculation of amount available

A calculation, as described herein, is performed for each enterprise fund to determine the amount available for nonrecurring transfers:

1. Minimum retained earnings balance is equal to net working capital less:

FISCAL YEAR 2004-05 BUDGET

- capital improvements included in the five year capital improvement program of the fund
 - cash reserves of 25% of current fiscal year budget
 - a contingency for emergencies.
2. The amount designated shall be the lesser of investment earnings for the preceding fiscal year or net income after operating transfers.
 3. No special projects transfer from a fund is permitted if the result of the calculation is less than zero.

Carryover of unused amounts

The City Commission will annually consider whether or not to take specific action to carryover the available amount.

Annual Review

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

CAPITAL ASSET POLICY

Although the policy has not been formally approved, below are the past practices for the City of Leesburg. During fiscal year 2004-05, a policy will be presented to the City Commission for approval.

Responsibility

Accounting Division - maintaining all records
 Department Director - items assigned for use
 Employee - care and maintenance of items

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 property with a cost greater than \$1,000 and a useful life greater than 1 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.

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 2003-04:

Fund	Adopted 2003-04	Adopted 2004-05
General	1,194,894	3,379,171
Stormwater	519,483	815,000
Capital Projects	8,993,405	10,723,812
Electric	4,632,041	4,586,377
Gas	1,268,282	1,463,203
Water	5,055,250	993,302
Wastewater	2,377,896	4,300,000
Communications	1,184,975	323,100
Solid Waste	315,520	0
Total	25,541,746	26,583,965

On June 14, 2004, the City Commission adopted the 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 could decrease maintenance costs and provide an indirect savings that allows staff to operate more efficiently. The utility departments

FISCAL YEAR 2004-05 BUDGET

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. Completion of the new library will increase operating expenses to maintain a larger facility.

DEBT POLICY

On June 14, 2004, the City Commission adopted Resolution 7101 establishing a debt management policy summarized as follows:

Purpose

- Manage issuance of debt obligations
- Maintain the ability to incur debt at favorable interest rates
- Assure 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, 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 – may choose
- 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 can 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.

FISCAL YEAR 2004-05 BUDGET

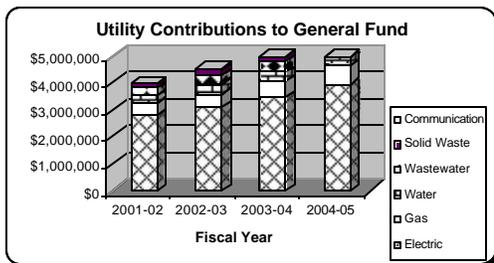
BUDGET SUMMARY

The major issues addressed in the adopted budget for fiscal year 2004-05 by fund are as follows:

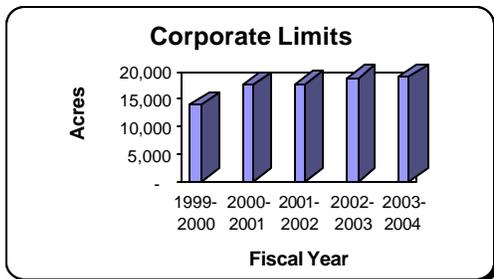
GENERAL FUND

The City adopted a balanced budget for the General Fund by appropriating \$52,050 of fund balance. By implementing the public service tax and communication services tax, the general fund has been restored to a strong fiscal foundation. State shared revenues and other tax revenues have remained relatively the same over the past 2 years.

Although the percentage of transfer was maintained at 8% of utility operating revenues, the transfer amount is \$698,735 greater in fiscal year 2004-05 than the amount transferred in fiscal year 2003-04, as presented in the graph below.



During the past year, the City annexed a total of 125.49 acres. In the past 5 years, the City's boundaries increased by 36% or 4,998 acres from 14,010 to 19,008 acres, as seen on the graph that follows.



Any annexation is viewed in part by contrasting potential revenues to be generated by the annexed property with the additional demand for services created thereby. 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 some properties will require utility extensions. In fiscal year 2003-04, the City Commission approved a Joint Planning Area Map for the City which reflects an area where City services could be expanded into within the next five years. The Notification Map, as presented to the County, depicts anticipated 2020 boundaries of the City and triples the land mass of Leesburg and generally incorporates the utility service areas, with the exception of the gas lines that extend into Sumter County and service areas located in other incorporated jurisdictions. The Notification Map reflects not only the proposed boundaries for the City, but also the proposed boundaries for adjacent incorporated jurisdictions. Future annexations will be encouraged continuing "infill" strategies to square up the outer boundaries and take advantage of the economies of scale provided by the increased density.

STORMWATER

The Stormwater Master Plan identifies 10 major basins that should be constructed to improve drainage in the City. The City began to collect revenue and work on smaller projects. The following chart represents the total estimated costs to improve one basin:

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

The total estimated cost of each improvement exceeds current resources; therefore, the City may be able to reduce expenditures in this fund by obtaining required properties and right-of-way by donation, or secure other funding sources.

FISCAL YEAR 2004-05 BUDGET

Carver Heights Basins was completed with the assistance of grant revenue. Preliminary design has begun on the Tally Basin, which should be completed during fiscal year 2004-05.

Improvements to each basin are expected to take 3 years from preliminary design phase through completion of construction. Small capital improvements and normal operations consume the majority of the stormwater fees. In order to complete the remaining eight basins in a staggered schedule, the City may need to raise stormwater fees. Based on the current fee schedule, the next basin on the list below will not be complete until 2011. In order of the priority established by the City Commission, the next 5 basins included in the long-range plan are:

- Whispering Pines
- Lake Bentley
- Venetian Gardens
- Montclair
- Lake Hollywood

COMMUNITY REDEVELOPMENT AGENCY

The City Commission created the Greater Leesburg Community Redevelopment Agency on May 28, 1996 (Resolution 6994), pursuant to Section 163.512, Florida Statutes. 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. The principal amount of \$1,116,760, plus 6% interest is paid annually from the Main Street portion of revenues generated after the mortgage payment on the Christley property (\$24,048 annually for the next 11 years). In order to liquidate the loan within the remaining 21-year life of the GLCRA, the annual payment would be \$86,945.61, with an average principal payment of \$43,134. As of September 30, 2004, the balance of the note is \$888,746. Based on the Main Street's portion of the projected revenue, the principal will be reduced by \$33,475 in fiscal year 2004-05.

The Community Development Corporation (CDC) was formed to assist development in the Pine Street area and expanded their services to the

Carver Heights area. The unreserved undesignated fund balance as of September 30, 2004 is zero. On May 24, 2004, the Commission signed an agreement to allow the CDC to request payment of the available funds pursuant paragraph 18 of the Consent Decree signed on February 25, 1999. Therefore, expenditure of the funds for Pine Street will be recorded by the CDC and reported to the City.

The work plan for the Carver Heights area could include undergrounding of electric service, beautification of McCormick Street retention pond, and will be approved by the CRA. Revenue is projected to be \$3,921 in fiscal year 2004-05, with an additional \$21,573 available from previous year's earnings.

CAPITAL PROJECTS FUND

Although the one-cent local option infrastructure surtax will generate \$1,373,650 in revenue in fiscal year 2004-05, only \$570,626 will be available for non-utility capital improvements. The remaining amount is to pay a portion of debt service on the Capital Improvement Revenue Bonds, Series 2004. This funding source, approved by voter referendum, on November 6, 2001, will continue through December 31, 2017.

The Capital Projects Fund budget rose by \$1,730,407 from \$8,993,405 to \$10,723,812 in fiscal year 2004-05. The majority of this increase is associated with capital projects for construction of the Library (\$5,600,000), Public Works facility (\$1,800,000), and gymnasium (\$1,400,000) with a funding source of bond proceeds. These increases were offset by decreases in airport capital improvements.

Improvements to the Leesburg Regional Airport, budgeted at an estimated cost of \$600,000, will be funded mostly from federal and state grants. The City has an agreement with the Federal Aviation Authority (FAA) to extend Runway 13/31. The budget includes \$200,000 for design in fiscal year 2004-05, with a revenue source of \$180,000 from FAA. In addition, the City has entered into joint participation agreements with the State of Florida, Department of Transportation to totaling \$330,000, which provides for improvements to Runway 13/31 and the extension of taxiway to Cracker Barrel.

FISCAL YEAR 2004-05 BUDGET

The use of the one-cent local infrastructure sales surtax revenue has been very beneficial to the general government of the City. Some of the major improvements planned for this year include:

- Fire Station South at a projected total cost of \$65,000.
- US Highway 441 streetscape from College Avenue to CR 473 project for \$400,000.
- Design and construction of roads in a 3-block area in Heritage Estates is projected to cost \$200,000.
- A total of \$150,000 has been appropriated for continued development of Rails to Trails.

ELECTRIC

During fiscal year 2002-03, the City began work on a City-wide project to convert all of the overhead utility lines within the City to underground. Although the budget for 2003-04 included four subdivisions, eight were completed, which is 5% of the total project. This budget represents installation of underground in six subdivisions to avoid future safety code compliance issues associated with poles and provide other savings associated with this project as presented in the capital improvement plan. In addition, new subdivisions were allowed to go underground at no additional charge.

Funds were set aside to acquire the old railroad rights-of-way for use as utility easements and recreational trails. The first project was the construction of underground lines along 6th Street from Meadow to the new Magnolia trail and turning east to extend to Canal Street. The second highlight was the commencement of installation of decorative street lighting along US Highway 441 from College Drive to CR 473. The other major accomplishment was the completion of wiring and installation of seventy light poles and fixtures at the Sleepy Hollow Recreation Complex. Growth in residential electric customers set a record year with over 900 new customers.

The Electric Department continues to evaluate the costs of power and specific activities to maintain competitive rates for customers.

GAS

Growth in gas customers continued during fiscal year 2003-04 with the addition of over 400 residential customers. Although the increasing cost of gas remains a global concern, the City has taken steps to initiate pre-purchases of its winter natural gas supply to hedge price spikes that were seen the previous two winters, and joined Public Gas Partners.

Gas mains along Hwy 441 from Newell Hill Road to the Leesburg Municipal Airport were relocated and upgraded in size to accommodate the DOT road widening project. The city gate station that was located on Newell Hill Road was relocated east to Hwy 44. This relocation and upgrade in line size will make possible increased line capacity for future growth of the system.

WATER

The Water Fund continues to maintain capital improvements as part of the ultimate goal to interconnect all water systems thereby providing backup water supply to the area from the plants and well fields and serve its customers with a better water supply. Currently, the Royal Highlands plant is self-supporting. Operating revenues will remain stable and distribution expenses will increase as a result of lower personnel costs in the capital projects and an increase in maintenance activities. Revenues were projected based on the automatic rate increase approved by the City Commission on June 28, 2004 per Ordinance 04-38.

The City is moving forward to construct reuse transmission lines to position our facilities for delivery of public access reuse water to existing customers. A total of \$3,657,000 was included in the adopted budget for fiscal year 2003-04 to complete the reuse plant at Canal Street, construct transmission lines on Highway 441, and extend lines to customers. Of that amount, \$1,300,000 will be used to construct a reuse line from the Turnpike plant to US Hwy 27.

WASTEWATER

The fiscal year 2004-05 budget provides funding for improvements at the Canal Street wastewater treatment plant at a projected cost of \$3,025,000. Revenues were projected based upon the final step (18%) of the rate increase in Ordinance

FISCAL YEAR 2004-05 BUDGET

03-07 approved by the City Commission on January 27, 2003, and the automatic rate increase approved by the City Commission on June 28, 2004 per Ordinance 04-38. Operating expenses increased to accommodate increased maintenance activities and the fleet lease that was implemented October 2004.

COMMUNICATIONS

During the past year, the City issued an RFP and began negotiations to secure a new internet service provider which will allow the City, in the new fiscal year, to substantially reduce its broadband internet costs while providing several new options for its customers. The City has also expanded its overall fiber optic network throughout Lake County, allowing us to offer a broader range of broadband telecommunications services, resulting in an extension of fiber optic connections to more than 50 new customer locations.

This utility expanded services to Lake County School Board, which was a major project funded through an FMPA loan. Although this was complete in September 2004, the additional revenue will be realized during this budget year.

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. For the last annual reporting period, the County has achieved a recycling rate of 35%, which proves that their rigorous effort to comply with the waste reduction thresholds required by the legislation has paid off. The City continues recycling efforts and encourages customers to participate.

The City maintains a closed landfill, which is an 84-acre site that is mowed eight times per year. Water samples are tested for toxic chemicals quarterly, leachate readings are taken monthly, and fence lines are inspected weekly and repaired as needed. This responsibility will continue for 14 more years and is budgeted accordingly as required by law.

During fiscal year 2003-04, 9,979 tons of solid waste were transported to the incinerator, and 7,500 cubic yards of construction and demolition class 3 solid waste as well as yard trash were disposed of at alternative disposal sites.

Some of our smaller commercial customers are serviced through roll-out curbside containers like residential customers. These are called "hand commercial" accounts. In recent years, the City has converted 150 accounts to commercial dumpsters, which eliminated one hand commercial route. A new commercial route was implemented to accommodate collection of 45 accounts that had been serviced by private haulers. The department plans to place a City owned dumpster at all commercial accounts within 12 months and could generate \$120,000 annually from lease fees. The newly created roll-off service and franchise fee for all roll-off containers and compactors serviced by private haulers could produce additional revenue of \$100,000 annually. The City also established a pay-as-you-go commercial cardboard recycling program which eliminated a \$20,000 a year loss associated with the cost to dispose of cardboard.

OVERALL

Finally, 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 with a brief description of the department and the responsibilities and function of each division within the department. 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 2003-04 budget to the adopted fiscal year 2004-05 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.

FISCAL YEAR 2004-05 BUDGET

BUDGET REVIEW

REVENUE OVERVIEW

A balanced budget is presented for each of the City's nineteen funds. Revenues are estimated, and fund balance is appropriated only to the extent that appropriations exceed estimated revenues. 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) taxes, local option gas taxes, local option infrastructure surtax, public service taxes, communications services tax, other local taxes, 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 (4.500) 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, provides for the 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 both the one cent voted gas taxes as well as the six cent local option gas tax collected 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, long-term maintenance costs associated with landfill closure, and public safety vehicles and equipment 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 Service 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.

Licenses and Permits - Includes occupational licenses, building, zoning, utility permits, right-of-way permits, and other licenses and permits of a local nature. The revenues from this category are projected based on historical data trends and present economic conditions. They are heavily dependent on the economy and market fluctuations related to rising interest rates.

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

FISCAL YEAR 2004-05 BUDGET

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's portion of revenue generated from state taxes is based on the state forecasts as reported in the Local Government Financial Information Handbook. The City utilizes grant revenues for planned projects rather than allowing grant approval to skew priorities.

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. Electric, gas, and water trends are analyzed based on actual consumption for each customer category from 1994 forward. 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, sales of surplus property, insurance proceeds from lost or destroyed property, street paving assessments, refunds, contributions, and revenues not more properly recorded in other classifications. The revenues in this category are examined based on economic conditions and use a variety of methods to develop good estimates. 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 8% of estimated operating revenues of each fund.

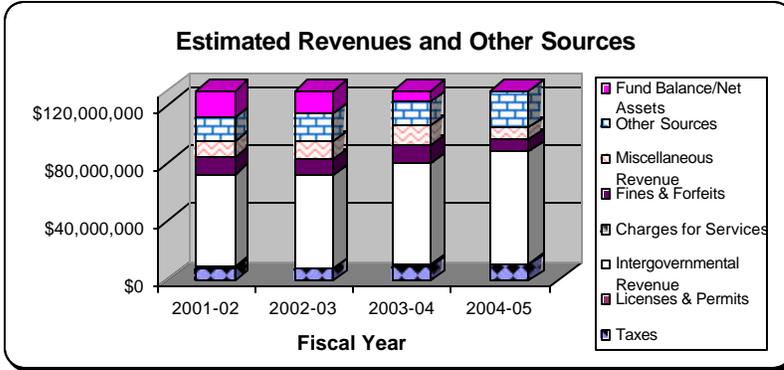
Fund Balance/Net Assets - Includes fund balance/net assets appropriated for operating or capital expenditures.

Based on the preceding classifications, the estimated revenue sources for the last four fiscal years can be viewed in the following table and graph:

FISCAL YEAR 2004-05 BUDGET

SUMMARY OF ESTIMATED REVENUES BY CATEGORY

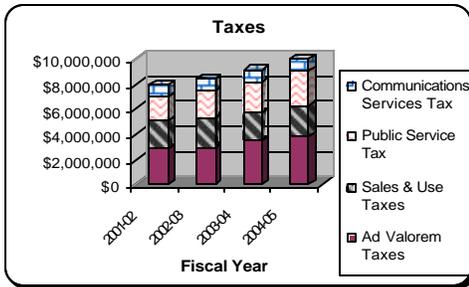
	2001-02	2002-03	2003-04	2004-05
Taxes	\$ 8,135,051	\$ 7,911,192	\$ 9,089,643	10,050,558
Licenses & Permits	377,000	417,500	576,200	706,044
Intergovernmental Revenue	8,181,139	5,718,037	6,493,011	3,033,166
Charges for Services	63,927,211	62,820,984	70,169,651	78,098,401
Fines & Forfeits	286,000	283,700	267,300	308,652
Miscellaneous Revenue	11,591,315	11,512,060	13,062,538	7,656,925
Other Sources	15,905,654	19,104,975	16,729,003	27,585,608
Fund Balance/Net Assets	19,508,576	18,199,283	10,459,527	509,157
TOTAL REVENUES SOURCES	\$ 127,911,946	\$ 125,967,731	\$ 126,846,873	\$ 127,948,511



Several categories were responsible for the total budget increase from \$126,846,873 in fiscal year 2003-04 to \$127,948,511 in fiscal year 2004-05.

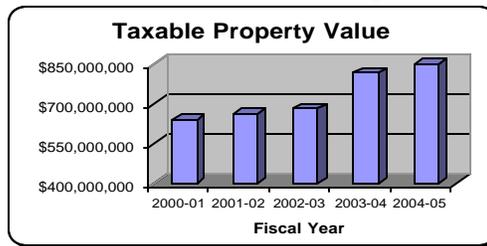
Taxes

The taxes category rose by \$960,915, which is approximately \$250,000 in each of the four categories. The following table demonstrates the revenue stream from the four major tax categories.



Ad Valorem Taxes

The current millage rate of 4.500 represents a 5.436% increase over the rolled-back rate of 4.268 mills. The City Commission has maintained the same millage rate for the past fifteen years. Over the past 5 years, taxable property value has increased by a total of \$242,838,623. As noted in the graph below, the increase in property tax value of \$66,790,747 over fiscal year 2003-04 generates a total of \$285,530 in additional projected revenue over the prior year, which will offset a portion of the additional services funded from the general fund.



FISCAL YEAR 2004-05 BUDGET

	2001-02	2002-03	2003-04	2004-05*
Millage Rate (per \$1,000)	4.500 Mills	4.500 Mills	4.500 Mills	4.500 Mills
Taxable Property Value	\$666,450,698	\$685,250,998	\$817,921,559	\$884,712,306
Total Taxes Levied	2,999,028	3,083,629	3,680,647	3,981,205
Amount Collected	2,834,532	2,995,147	3,532,508	3,782,145
Percentage Collected	94.52%	97.13%	95.98%	95.00%

* For fiscal year 2004-05, 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 4.500 mills.

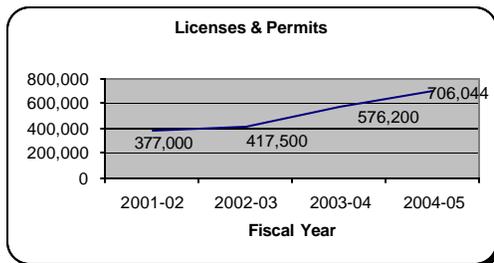
Public Service Tax – The revenue collected from this source is deposited directly into the General Fund. Since charges for services revenue is projected to increase, this funding source increased proportionately.

Communication Services Tax – Although the maximum percentage of 5.22 remained the same, revenues increased based on the increase in the State's estimated taxable sales from \$18,708,291 to \$19,201,264.

Licenses and Permits

Since the construction industry continues to prosper, and the building permit fees have increased, this category is projected to increase by nearly 25% in fiscal year 2004-05. The business license revenue increased for both fiscal years due to the annexation of the mall.

Building permit revenue totaled \$471,561 compared to expenditures for building services of \$542,844. Although the revenue for building permits does not totally cover the cost to provide the service, this category has seen an 87% increase as depicted graphically:



Intergovernmental Revenue

During fiscal year 2004-05, the intergovernmental revenue category decreased significantly due to

the completion of some airport improvements, which generated (\$2,545,100) from the State of Florida.

The local government half cent sales tax revenue is used to fund the debt service requirements associated with the Refunding and Capital Improvement Revenue Bonds, Series 1999 and Series 2004. Total estimated revenues from this source are \$825,196, of which \$640,065 is budgeted in the debt service fund with the remainder (\$185,131) included as estimated revenues in the general fund.

In addition, the City of Leesburg receives a portion of the personal services costs from grant funds for the actual time worked for three police officers and one communications officer. The level of activity in this area remained relatively stable at \$160,180. The City will receive funding from the following agencies:

Type	Agency	Number
Local Law Enforcement Block Grant	Federal	1
SRO/DARE	Lake County School Board	3

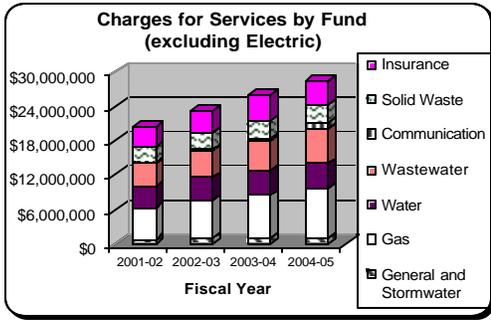
Charges for Services

Charges for services rose 11.7% or \$7,928,750, primarily due to automatic price increases for all utilities and the final step increase for wastewater. The increase associated with the cost of purchased energy in both the electric and natural gas funds will be passed along to customers, resulting in an increase in operating revenues.

Over the past four years, the electric fund revenues rose by \$12,473,909 or 34% from \$36,997,082 in fiscal year 2001-02 to \$49,470,991 for fiscal year 2004-05. Since electric revenues are more than 50% of the revenues in this

FISCAL YEAR 2004-05 BUDGET

category, the following table excludes them in order not to skew the graph:



In the natural gas fund, revenues are projected to rise by 16.3% from \$7,516,825 in fiscal year 2003-04 to \$8,745,728 in fiscal year 2004-05.

The final step of the wastewater rate increase implemented February 1, 2003 resulted in an increase of 17.5% over fiscal year 2003-04.

Increases in service demands for the communications fund will more than double the income from fiber optic cable services.

Fund Balance/Net Assets Appropriated

Although this is not a revenue source, it does represent a use of revenues previously accumulated in the fund. Due to revenue shortfalls or increases in capital purchases, it was necessary for the following funds to appropriate fund balance:

General Fund	\$ 52,080
Special Revenue Funds	83,321
Capital Projects Fund	343,186
Total Fund Equity Appropriated	\$509,157

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, MIS, debt service, fleet maintenance, public buildings, planning & zoning, health insurance, workers' compensation and pension trust funds.

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

Physical Environment – Includes cost of services provided for the primary purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment. This classification includes: GIS, stormwater, electric, gas, water, wastewater, communications, and solid waste.

Transportation – Includes cost of services for safe and adequate flow of vehicles, travelers, and pedestrians as reflected in the streets and airport divisions.

Economic Environment – Includes cost of providing services which develop and improve the economic condition of the community and its citizens, which is more particularly described in housing & economic development, community development, and community redevelopment funds.

Human Services – Includes cost of providing service for the welfare of the community as a whole and 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.

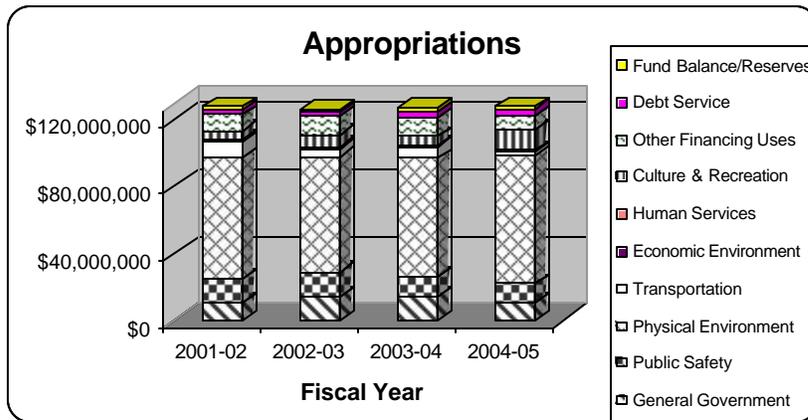
Other Uses - Includes the following activities: debt service, other financing uses, and reserves for future capital.

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

FISCAL YEAR 2004-05 BUDGET

SUMMARY OF APPROPRIATIONS BY FUNCTION

	2001-02	2002-03	2003-04	2004-05
General Government	\$ 10,879,410	\$ 14,052,370	\$ 14,742,229	\$ 10,756,210
Public Safety	13,831,304	15,035,603	11,586,673	11,096,333
Physical Environment	73,291,255	69,137,992	70,724,803	77,005,880
Transportation	8,681,260	4,844,797	6,802,635	2,340,626
Economic Environment	1,045,221	606,512	550,388	163,134
Human Services	46,178	50,438	51,909	56,863
Culture/Recreation	5,304,976	7,489,433	5,622,755	12,603,840
Debt Service	2,627,092	2,644,946	3,154,747	8,024,333
Other Financing Uses	9,889,959	10,835,186	11,096,280	4,180,489
Fund Balance/Reserves	2,315,291	1,270,454	2,514,454	1,720,803
TOTAL APPROPRIATIONS	\$ 127,911,946	\$ 125,967,731	\$ 126,846,873	\$ 127,948,511



Several categories report decreases due to the accounting treatment of the cost reimbursements from the utilities to pay for services provided by the departments in the general fund. These decreases were offset by increases in several activities.

Culture and recreation experienced the largest increase of \$6,981,085, which is primarily related to several capital projects funded by the proceeds from the bond issue, namely, Library, Gymnasium, and Community Center.

The physical environment category has the second largest increase of \$6,281,077. Although the increase can be attributed to the cost of purchased power and natural gas, the following

table shows other changes to describe the reason for the enormous increase:

Electric cost of power	\$ 3,153,954
Gas purchases	301,689
Water capital	(4,061,948)
Wastewater capital	1,922,104
Communications capital	(911,875)
Fleet lease fee	1,143,152
Depreciation	2,993,585
Repairs to infrastructure	441,203
Other operating expenses	753,913

Transportation expenditures had a significant decrease of \$4,462,009 due to the decrease in construction of the following capital projects for the airport totaling \$3,097,000: fire station, line operations building, air traffic control tower and

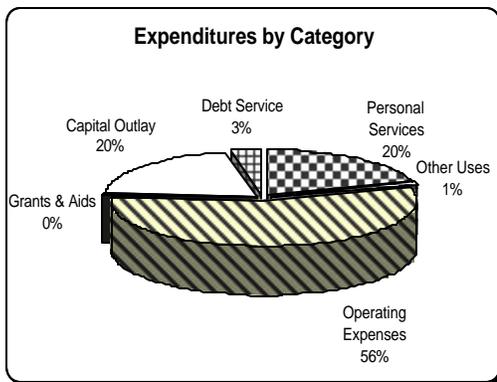
FISCAL YEAR 2004-05 BUDGET

taxiway K. These grant related projects were 80% funded from the State of Florida Department of Transportation.

The general government category had several increases and decreases, but the most substantial increase of \$2,241,524 in the Fleet Division of the Public Works Department in General Fund is a result of consolidating all vehicle maintenance and purchases through this department.

In fiscal year 2003-04, the budgets for the majority of funds were balanced by appropriating fund balance/reserve and could not project an increase to reserves. Revenue exceeded appropriations in all utility funds in the budget for fiscal year 2004-05, resulting in an increase of \$1,037,670 in reserves for future capital.

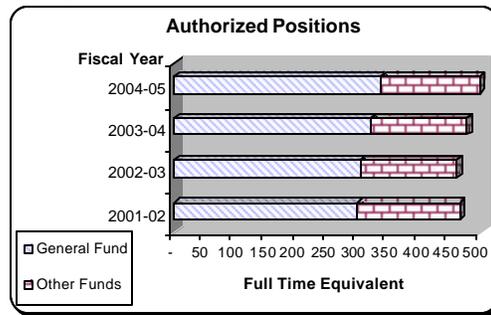
As presented in the following graph, 56% of the appropriations are for operating expenses associated with day-to-day activities to provide services to the citizens. Capital outlay and personal services comprise 20% of the overall budget which can vary from year to year.



Personal Services

Total personal services costs rose from \$24,659,521 in fiscal year 2003-04 to \$26,707,913 in fiscal year 2004-05, an increase of \$2,048,392. The results of the salary survey resulted in an increase of \$406,244 or nearly 25% of the total increase in this category. The other increases were caused by a 1% increase to the pension plan, and a 4% pool for each

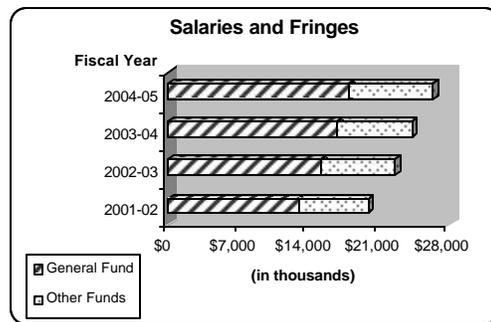
department to provide an anniversary merit increase ranging from 3-6% to all eligible employees.



As seen in the previous graph, the fiscal year 2004-05 budget includes a net increase of 25.8 full time equivalent positions of which 8 positions were added during the fiscal year to accommodate growth rather than use contract services. Therefore, the number of approved positions increased from 476.65 in fiscal year 2003-04 to 502.45 in fiscal year 2004-05.

It should be pointed out that the increase in approved full time equivalent positions totals 41.7 over a 2 year period, and 22 of them are associated with annexation and utility growth.

Salaries and fringes increased in the general fund from \$16,854,084 in fiscal year 2003-04 to \$18,095,072 in fiscal year 2004-05 reflecting an increase of \$1,240,988 or nearly 60% of the overall increase in this category. The other funds also experienced an increase in appropriations for salaries and fringes totaling \$896,403, which is an increase of 44% over fiscal year 2003-04. The increases are shown graphically as follows:



FISCAL YEAR 2004-05 BUDGET

The revenue recorded in the internal service funds (health insurance and workers' compensation) is offset by premium charges recorded in the personal services section of the affected departments. Although the total category increased, the reduction in health insurance rates resulted in a decrease of \$55,303 or 2.7% of the impact. The remaining decrease to offset the increase previously stated comes from health insurance reductions of \$88,999 to retiree premiums paid by the City.

The market declines over the past 3 years have affected interest earnings in the pension funds. Therefore, the amount of employer contribution required to maintain an actuarially sound Retirement Plan for General Employees and to improve future benefits for employees was increased from 8.5% to 9.5% of covered payroll for fiscal year 2004-05. The City agreed to fund the Firefighter's Pension Plan created pursuant to Chapter 175, Florida Statutes, at a rate no higher than the general employees' rate. Therefore, their contribution rate will also be 9.5%. Therefore, the City paid pension contributions increased by \$163,242 or 8% of the overall increase in personal services based on salary and wage increases.

Operating Expenses

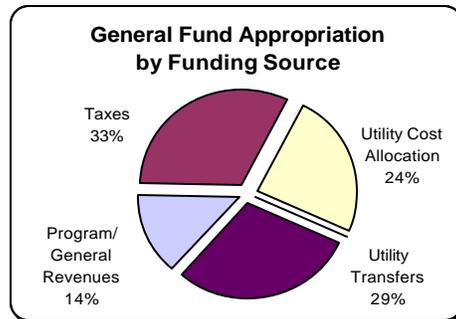
Operating expenses increased by \$8,712,030 or 13.3% from \$65,648,466 to \$74,360,496. Departments were encouraged to limit normal operating expenses to 3%, which caused the budget to increase of \$1,969,454. Once again, the increase in costs associated with the purchase of electricity and natural gas account for \$3,153,954. Depreciation expense accounts for \$2,993,585 of this increase. Finally, the remaining increase of \$1,763,589 is the internal fleet lease fee charged to line item 4 415, which is offset by a reduction in capital outlay of the various departments.

The General Fund provides a variety of services that are consumed by the six enterprise funds. A percentage of the operating budget is allocated directly to the appropriate utility operating expense budget. Several different cost drivers were used to determine the percentage applicable to the operation of the utilities. The departments that were unable to give statistics

directly related to the impact of a specific utility were allocated based on the average number of customers for each utility as of May 2004. Expenses in the utilities related to costs for services provided by the general fund are allocated to the various utilities and recorded as a contra expense in the appropriate division. The total percentage of services provided by the department/division is listed below:

<u>Department</u>	<u>Percentage</u>
City Commission	50%
Executive - Administration	65%
City Clerk	30%
Finance - Accounting	60%
Collections	95%
Customer Service	100%
Meter Readers	100%
Purchasing	75%
Warehouse	95%
Human Resources	35%
Management Information Services	90%
Geographic Information Systems	90%
Public Works - Public Buildings	30%
Administration	35%
Community Development - Planning	65%
Housing & Economic Development	67%

The total increase in operating expenses in the utility funds that can be directly attributed to the increase in operating expenditures in the general fund was only \$238,080. An increase in operational demands affected several departments, such as , finance, customer service, GIS, public buildings, and planning. At the end of the fiscal year, these expenses are amended to reflect actual expenditures rather than the budget. The utility cost allocation and utility fund transfers to the General Fund account for 53% of general fund funding sources. The breakdown of the types of funding sources in the general fund can be viewed graphically as follows:



FISCAL YEAR 2004-05 BUDGET

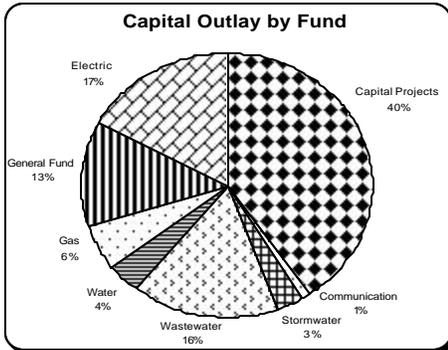
Capital Outlay

As included in the adopted fiscal year 2004-05 budget, capital projects in all funds increased from \$24,990,440 in fiscal year 2003-04 to \$25,762,965. The increase in capital outlay can be directly attributed to the several major capital projects associated with the 2004 bond issue.

Expansion – Expansion of the City limits of Leesburg results in increased capital purchases necessary to provide services. The Electric Department plans to convert six subdivisions to underground utility service. The Gas Department plans to extend services to new developments, and the water and wastewater system 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 when customers secure a building permit to prepare for expanding capacity.

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 repair than to replace.

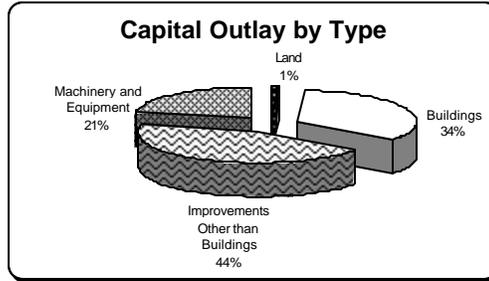
The following graph represents the total capital improvements by fund:



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

Category	Amount
Land	\$ 300,000
Buildings	8,752,000
Improvements other than buildings	11,179,187
Vehicles and equipment	5,531,778
TOTAL	\$25,762,965

The largest capital outlay category is for improvements other than buildings, which is mainly for utility system capital assets necessary to provide service to customers. Although vehicles and equipment typically exceeds the buildings category, several major building projects are reflected above: Library (\$5,600,000), Gymnasium (\$1,100,000), and Public Works facility (\$1,800,000).



Debt Service

The debt service category increased by \$1,025,742 from 3,154,747 in fiscal year 2003-04 to \$4,180,489 in fiscal year 2004-05. The increases are summarized below:

Description	Amount
Capital Projects	\$ 621,769
Fiber optic cable installations	78,725
Electric undergrounding	96,113
Gas main installation	120,272
TOTAL	\$ 916,879

Other Uses

The operating transfer of profits generated from the various enterprise funds to the general fund for the fiscal year 2004-05 represents an increase of \$713,558 from \$5,091,930 to \$5,805,488. As noted earlier, transfers were maintained at 8% of estimated operating revenues for all six utilities.

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. All the bonds are insured and carry a AAA rating with Moody's, Fitch and Standard and Poors (S&P).

City of Leesburg, Florida

FISCAL YEAR 2004-05 BUDGET

The City of Leesburg received an underlying rating on the Series 2004 Bonds. The ratings are based solely on the ability of the City to pay the debt service on the Series 2004 Bonds, and are listed as follows:

Type	Moody's	S&P	Fitch
Capital	A ³	A-	A-
Electric	A	A-	A-
Utility	A ³	A	A-

Bonded debt for the City of Leesburg is minimal in comparison to assets. As of September 30, 2003, the debt coverage ratio and debt per capita based on the estimated April 1, 2004 population of 16,679 is a follows:

Type	Debt Coverage	Debt per Capita
Public Improvement Bonds	1.94	\$ 752.92
Utility Revenue Bonds	5.97	\$1,945.47

Debt coverage ratio and debt per capita, as presented to the rating agencies regarding the new bond issues can be stated as follows:

Type	Debt Ratio	Debt per Capita
Capital Improvement Bonds, Series 1999	1.94	\$ 752.92
Capital Improvement Bonds, Series 2004	2.23	\$1,997.04
Electric Revenue Bonds		\$1,945.47
Utility Revenue Bonds	5.57	\$2,682.40
Gas	8.03	
Water	3.10	
Wastewater	3.83	

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

Issue	2005	2006	2007	2008	2009
1999 Capital Improvement Bonds	\$ 502,615	\$ 501,315	\$ 504,645	\$ 502,476	\$ 499,796
2004 Capital Improvement Bonds	797,595	1,122,595	1,119,470	1,121,220	1,121,020
2004 Electric Revenue Bonds	779,812	779,813	779,812	770,875	760,975
2004 Utility Revenue Bonds	1,075,151	1,075,151	1,075,151	1,062,914	1,049,114
TOTAL	\$3,157,178	\$3,480,880	\$3,481,085	\$3,459,493	\$3,432,914

The next four pages provide detail of principal and interest payments over the life of the four outstanding bond issues:

FISCAL YEAR 2004-05 BUDGET

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 is being used to partially offset the cost of

constructing a new police department building at a total estimated cost of \$5,562,800. The 1999 bonds are fully registered bonds in denominations of \$5,000 and are collateralized by a pledge of the local government half-cent sales tax and a guaranteed portion of the state revenue sharing (\$309,234). Debt service requirements associated with the 1999 bonds 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%	2005	140,000	362,615	502,615
	2006	145,000	356,315	501,315
	2007	155,000	349,645	504,645
	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		\$6,780,000	\$5,777,876	\$12,557,876

FISCAL YEAR 2004-05 BUDGET

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. The 2004 bonds are

fully registered bonds in denominations of \$5,000 and are collateralized by a pledge of the 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 requirements associated with the 2004 bonds 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%	2005		797,595	797,595
	2006	325,000	797,595	1,122,595
	2007	330,000	789,470	1,119,470
	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	1,119,262
	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		17,110,000	16,198,713	33,308,713

FISCAL YEAR 2004-05 BUDGET

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 .

The Bonds are fully registered in denominations of \$5,000 and are collateralized by a pledge of net electric system revenues. As of September 30, 2003, the debt coverage ratio for a combined utility was 5.97. Debt per capita based on the estimated April 1, 2004 population of 16,679 is \$1,945.47. Debt service requirements to maturity and other pertinent details associated with the Electric System Revenue Bonds, Series 2004 is stated as follows:

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%	2005		779,813	779,813
	2006		779,812	779,812
	2007	325,000	779,813	1,104,813
	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	16,670,000	15,778,470	32,448,470

FISCAL YEAR 2004-05 BUDGET

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 extension, to purchase gas regulators and services, to construct and rehabilitate collection sewers, sewer treatments plant facilities, to design and construct reclaimed water storage tanks pumps, mains and lines for the disposal of effluent treatment, and other capital improvements to the water facilities.

The Bonds are fully registered in denominations of \$5,000 and are collateralized by a pledge of net electric system revenues. As of September 30, 2003, the debt coverage ratio for a combined utility was 5.97. Debt per capita based on the estimated April 1, 2004 population of 16,679 is \$2,682.40. Debt service requirements to maturity and other pertinent details associated with the Utility System Revenue Bonds, Series 2004 is stated as follows:

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%	2005		1,075,151	1,075,151
	2006		1,075,151	1,075,151
	2007	445,000	1,075,151	1,520,151
	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		22,985,000	21,754,693	44,739,693

FISCAL YEAR 2004-05 BUDGET

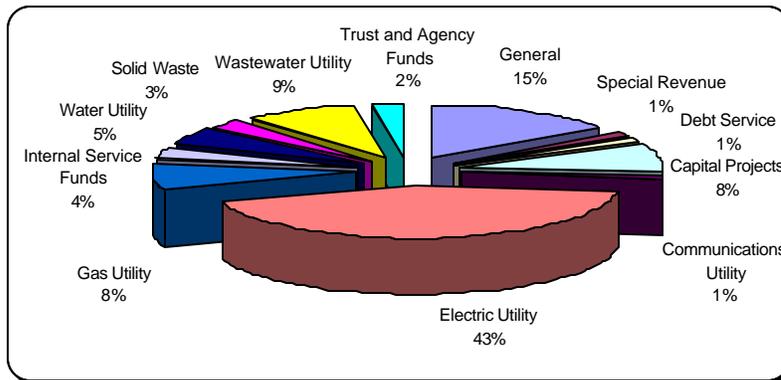
**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF LEESBURG, FLORIDA
ARE 0.9% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

	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	4.500	3,782,145	0	0	0	0	0	3,782,145
Sales & Use Taxes		786,157	0	803,024	570,626	0	265,000	2,424,807
Franchise Fees		69,360	0	0	0	0	0	69,360
Utility Taxes		3,774,246	0	0	0	0	0	3,774,246
Licenses & Permits		706,044	0	0	0	0	0	706,044
Intergovernmental Revenue		1,301,605	581,496	640,065	510,000	0	0	3,033,166
Charges for Services		270,518	666,992	0	0	72,657,180	0	4,503,711
Fines & Forfeitures		308,652	0	0	0	0	0	308,652
Miscellaneous Revenue		1,026,848	17,557	3,000	0	3,636,548	2,886,887	86,085
Other Financing Sources		0	0	0	0	4,032,904	0	0
TOTAL SOURCES	12,025,575	1,266,045	1,446,089	1,080,626	80,326,632	3,151,887	4,589,796	103,886,650
Transfers In	7,615,469	133,864	0	0	0	0	0	7,749,333
Debt Proceeds	0	0	0	9,300,000	6,503,371	0	0	15,803,371
Fund Balances/Reserves/Net Assets	82,650	83,321	0	343,186	0	0	0	509,157
TOTAL REVENUES, TRANSFERS & BALANCES	19,723,694	1,483,230	1,446,089	10,723,812	86,830,003	3,151,887	4,589,796	127,948,511

EXPENDITURES

General Government	1,610,504	0	0	1,800,000	0	3,151,887	4,193,819	10,756,210
Public Safety	10,822,521	0	0	273,812	0	0	0	11,096,333
Physical Environment	270,268	1,123,882	0	0	75,611,730	0	0	77,005,880
Transportation	1,340,626	0	0	1,000,000	0	0	0	2,340,626
Economic Environment	162,958	176	0	0	0	0	0	163,134
Human Services	56,863	0	0	0	0	0	0	56,863
Culture / Recreation	4,953,840	0	0	7,650,000	0	0	0	12,603,840
Other Financing Uses	275,000	0	0	0	0	0	0	275,000
TOTAL EXPENDITURES	19,492,580	1,124,058	0	10,723,812	75,611,730	3,151,887	4,193,819	114,297,886
Transfers Out	133,864	142,791	0	0	7,472,678	0	0	7,749,333
Debt Service		24,048	1,446,089	0	2,710,352	0	0	4,180,489
Fund Balances/Reserves/Net Assets	97,250	192,333	0	0	1,035,243	0	395,977	1,720,803
TOTAL APPROPRIATED EXPENDITURES	19,723,694	1,483,230	1,446,089	10,723,812	86,830,003	3,151,887	4,589,796	127,948,511
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.



FISCAL YEAR 2004-05 BUDGET

Governmental Funds 2003-2005 Summary of Estimated Financial Sources and Uses

	General Fund			Special Revenue Funds		
	Actual 2002-03	Adopted 2003-04	Adopted 2004-05	Actual 2002-03	Adopted 2003-04	Adopted 2004-05
Financial Sources	10,345,683	11,081,285	12,025,575	1,668,568	929,370	1,266,045
Financial Uses	(16,408,300)	(17,858,098)	(19,492,580)	(1,726,902)	(917,509)	(1,124,058)
Sources over (under) Uses	(6,062,617)	(6,776,813)	(7,467,005)	(58,334)	11,861	141,987
Operating Transfers In (Out)	5,987,948	6,796,705	7,481,605	2,772	27,676	(8,927)
Debt Proceeds	0	0	0	(24,047)	(24,048)	(24,048)
Change in Net Assets Balance	(74,669)	19,892	14,600	(79,609)	15,489	109,012
Net Assets Balance-October 1	6,285,334	6,210,665	6,230,557	744,435	664,826	680,315
Net Assets Balance-September 30	6,210,665	6,230,557	6,245,157	664,826	680,315	789,327

	Debt Service Fund			Capital Projects Fund		
	Actual 2002-03	Adopted 2003-04	Adopted 2004-05	Actual 2002-03	Adopted 2003-04	Adopted 2004-05
Financial Sources	504,305	514,330	1,446,089	4,476,233	5,792,671	1,080,626
Financial Uses	(499,305)	(504,330)	(1,126,089)	(12,453,037)	(8,993,405)	(10,723,812)
Sources over (under) Uses	5,000	10,000	320,000	(7,976,804)	(3,200,734)	(9,643,186)
Operating Transfers In (Out)	0	0	0	2,006,087	2,400,734	0
Debt Proceeds	0	0	0	0	800,000	9,300,000
Change in Net Assets Balance	5,000	10,000	320,000	(5,970,717)	0	(343,186)
Net Assets Balance-October 1	125,000	130,000	140,000	6,425,107	454,390	454,390
Net Assets Balance-September 30	130,000	140,000	460,000	454,390	454,390	111,204

FISCAL YEAR 2004-05 BUDGET

Enterprise Funds

2003-2005 Summary of Revenues, Expenses and Changes in Net Assets

(\$ in Thousands)	Electric Utility Fund			Gas Utility Fund		
	Actual 2002-03	Adopted 2003-04	Adopted 2004-05	Actual 2002-03	Adopted 2003-04	Adopted 2004-05
Operating Revenues	40,019	43,012	49,471	6,674	7,517	8,746
Operating Expenses	(35,826)	(37,105)	(43,245)	(6,618)	(6,857)	(7,780)
Operating Income (Loss)	4,193	5,907	6,226	55	660	966
Nonoperating Revenues (Expenses)	365	120	(703)	42	(871)	117
Income Before Operating Transfers	4,558	6,027	5,523	97	(211)	1,083
Operating Transfers In (Out)	(4,972)	(7,676)	(5,299)	(634)	(767)	(871)
Net Income (Loss)	(414)	(1,650)	224	(537)	(978)	211
Net Assets-October 1	52,240	51,826	50,177	11,188	10,651	9,674
Net Assets-September 30	51,826	50,177	50,400	10,651	9,674	9,885

(\$ in Thousands)	Water Utility Fund			Wastewater Utility Fund		
	Actual 2002-03	Adopted 2003-04	Adopted 2004-05	Actual 2002-03	Adopted 2003-04	Adopted 2004-05
Operating Revenues	3,961	4,410	4,442	4,609	5,047	5,929
Operating Expenses	(3,334)	(3,055)	(4,176)	(4,996)	(4,099)	(5,416)
Operating Income (Loss)	628	1,355	266	(387)	948	514
Nonoperating Revenues (Expenses)	454	(57)	650	(43)	(438)	41
Income Before Operating Transfers	1,081	1,298	916	(430)	510	555
Operating Transfers In (Out)	(1,765)	(1,269)	(503)	(331)	(404)	(460)
Net Income (Loss)	(684)	29	413	(761)	106	95
Net Assets-October 1	18,322	17,638	17,667	20,617	19,856	19,962
Net Assets-September 30	17,638	17,667	18,080	19,856	19,962	20,057

(\$ in Thousands)	Communications Fund			Solid Waste Fund		
	Actual 2002-03	Adopted 2003-04	Adopted 2004-05	Actual 2002-03	Adopted 2003-04	Adopted 2004-05
Operating Revenues	389	573	924	2,856	3,091	3,145
Operating Expenses	(348)	(395)	(483)	(2,624)	(2,574)	(2,882)
Operating Income (Loss)	41	178	441	232	517	263
Nonoperating Revenues (Expenses)	(17)	(1,315)	(342)	53	(124)	55
Income Before Operating Transfers	24	(1,137)	99	285	393	318
Operating Transfers In (Out)	(1)	1,138	(74)	(241)	(247)	(251)
Net Income (Loss)	23	1	25	44	146	67
Net Assets-October 1	891	914	916	1,066	1,110	1,256
Net Assets-September 30	914	916	941	1,110	1,256	1,322

FISCAL YEAR 2004-05 BUDGET

Internal Service Funds

2003-2005 Summary of Revenues, Expenses and Changes in Net Assets

	Health Insurance		
	Actual 2002-03	Adopted 2003-04	Adopted 2004-05
Operating Revenues	3,527,865	4,148,558	4,028,248
Operating Expenses	(2,831,689)	(3,556,657)	(3,678,771)
Operating Income (Loss)	<u>696,176</u>	<u>591,901</u>	<u>349,477</u>
Nonoperating Revenues (Expenses)	<u>363,193</u>	<u>15,200</u>	<u>46,500</u>
Income Before Operating Transfers	1,059,369	607,101	395,977
Operating Transfers In (Out)	<u>0</u>	<u>0</u>	<u>0</u>
Net Income (Loss)	1,059,369	607,101	395,977
Net Assets-October 1	313,745	1,373,114	1,980,215
Net Assets-September 30	<u><u>1,373,114</u></u>	<u><u>1,980,215</u></u>	<u><u>2,376,192</u></u>

	Workers' Compensation		
(\$ in Thousands)	Actual 2002-03	Adopted 2003-04	Adopted 2004-05
Operating Revenues	371,820	530,902	475,463
Operating Expenses	(893,931)	(547,187)	(515,048)
Operating Income (Loss)	<u>(522,111)</u>	<u>(16,285)</u>	<u>(39,585)</u>
Nonoperating Revenues (Expenses)	<u>34,666</u>	<u>43,315</u>	<u>39,585</u>
Income Before Operating Transfers	(487,445)	27,030	0
Operating Transfers In (Out)	<u>0</u>	<u>0</u>	<u>0</u>
Net Income (Loss)	(487,445)	27,030	0
Net Assets-October 1	1,103,830	616,385	643,415
Net Assets-September 30	<u><u>616,385</u></u>	<u><u>643,415</u></u>	<u><u>643,415</u></u>

FISCAL YEAR 2004-05 BUDGET



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FISCAL YEAR 2004-05 BUDGET

ALL FUNDS					
ALL FUNDS SUMMARY OF APPROPRIATIONS					
	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
001 GENERAL FUND					
Personal Services	13,536,765	15,639,720	10,380,738	16,854,084	18,095,072
Operating Expenses	4,834,155	5,843,206	4,041,885	6,566,884	7,411,178
Capital Outlay	681,938	666,137	843,760	1,194,894	3,379,171
Grants and Aids	106,265	161,557	200,586	280,600	222,150
Other Uses	(3,994,341)	(5,377,143)	(3,271,688)	(6,733,013)	(9,383,877)
TOTAL GENERAL FUND	15,164,782	16,933,477	12,195,281	18,163,449	19,723,694
012 CDBG					
Operating Expenses	7,500	0	0	0	0
Capital Outlay	0	0	0	0	0
Other Uses	0	750,000	0	0	0
TOTAL CDBG	7,500	750,000	0	0	0
013 HOUSING					
Personal Services	129,401	0	0	0	0
Operating Expenses	635,217	0	0	0	0
TOTAL HOUSING	764,618	0	0	0	0
014 STORMWATER					
Personal Services	152,076	126,687	87,045	140,952	145,219
Operating Expenses	346,711	335,326	97,996	394,888	238,663
Capital Outlay	686,569	445,650	5,245	381,493	740,000
Other Uses	(1)	(1)	0	0	0
TOTAL STORMWATER	1,185,355	907,662	190,286	917,333	1,123,882
016 GREATER LEESBURG CRA					
Operating Expenses	225	64,735	33,966	176	176
Debt Service	24,047	24,048	16,031	24,048	24,048
Other Uses	78,080	88,108	90,783	438,578	309,630
TOTAL GLCRA	102,352	176,891	140,780	462,802	333,854
017 CARVER HEIGHTS CRA					
Operating Expenses	0	36	0	0	0
Other Uses	0	0	0	33,358	25,494
TOTAL CHCRA	0	0	0	33,358	25,494
021 DEBT SERVICE					
Debt Service	499,430	499,305	314,210	644,330	1,446,089
TOTAL DEBT SERVICE	499,430	499,305	314,210	644,330	1,446,089

FISCAL YEAR 2004-05 BUDGET

ALL FUNDS (CONTINUED)

ALL FUNDS SUMMARY OF APPROPRIATIONS

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
031 CAPITAL PROJECTS					
Personal Services	4,628	0	288	0	0
Operating Expenses	699,768	758,626	494,418	1,322,725	771,000
Capital Outlay	4,015,456	11,694,412	2,041,867	7,658,694	9,952,812
Other Uses	0	0	0	11,986	0
TOTAL CAPITAL PROJECTS	4,719,852	12,453,038	2,536,573	8,993,405	10,723,812
041 ELECTRIC					
Personal Services	2,820,960	2,807,992	1,622,749	2,563,852	3,178,753
Operating Expenses	31,419,347	35,628,563	25,804,299	35,960,299	41,685,246
Capital Outlay	2,055,952	3,385,248	2,712,960	3,166,884	2,841,776
Debt Service	511,885	501,505	477,808	757,247	853,360
Other Uses	1,172,581	(933,380)	(71,034)	7,843,377	5,733,674
TOTAL ELECTRIC	37,980,725	41,389,928	30,546,782	50,291,659	54,292,809
042 GAS					
Personal Services	714,666	819,935	585,153	868,695	1,070,540
Operating Expenses	4,389,204	6,198,046	5,427,508	7,030,870	7,668,701
Capital Outlay	498,788	406,307	172,985	219,295	490,989
Debt Service	62,668	61,377	57,909	92,759	213,031
Other Uses	(216,021)	(176,415)	45,812	768,946	1,084,620
TOTAL GAS	5,449,305	7,309,250	6,289,367	8,980,565	10,527,881
043 WATER					
Personal Services	817,812	998,364	689,856	1,181,150	1,311,999
Operating Expenses	2,514,626	3,007,632	1,926,210	3,644,271	3,499,114
Capital Outlay	1,034,342	760,007	1,547,801	3,270,922	331,920
Debt Service	149,758	146,675	138,391	453,943	392,791
Other Uses	(499,801)	320,011	(1,302,085)	1,311,656	930,438
TOTAL WATER	4,016,737	5,232,689	3,000,173	9,861,942	6,466,262
044 WASTEWATER					
Personal Services	1,349,373	1,362,384	886,762	1,644,336	1,676,236
Operating Expenses	3,750,977	3,806,282	2,920,211	3,356,396	4,326,338
Capital Outlay	3,571,394	274,723	580,373	1,446,066	3,678,486
Debt Service	754,508	747,880	588,267	1,052,734	1,042,759
Other Uses	(3,689,979)	(146,288)	(611,626)	510,479	555,054
TOTAL WASTEWATER	5,736,273	6,044,981	4,363,987	8,010,011	11,278,873
045 COMMUNICATIONS					
Personal Services	54,874	124,032	175,610	277,582	172,874
Operating Expenses	399,808	711,426	509,914	317,509	311,105
Capital Outlay	725,411	372,367	659,341	984,632	272,400
Debt Service	625	16,814	15,382	129,686	208,411
Other Uses	(801,481)	(825,019)	(962,147)	47,436	99,388
TOTAL COMMUNICATIONS	379,237	399,620	398,100	1,756,845	1,064,178

FISCAL YEAR 2004-05 BUDGET

ALL FUNDS (CONTINUED)

ALL FUNDS SUMMARY OF APPROPRIATIONS

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
046 SOLID WASTE					
Personal Services	734,713	760,102	510,375	797,910	815,259
Operating Expenses	1,932,653	1,912,467	1,254,291	1,775,969	2,067,117
Capital Outlay	494,059	170,296	17,736	315,520	0
Other Uses	(140,755)	21,376	135,283	393,049	317,624
TOTAL SOLID WASTE	3,020,670	2,864,241	1,917,685	3,282,448	3,200,000
054 HEALTH INSURANCE					
Personal Services	189,681	242,204	160,565	330,960	241,961
Operating Expenses	2,173,325	2,589,486	2,144,963	3,225,697	3,436,810
Other Uses	0	0	0	607,101	395,977
TOTAL HEALTH INSURANCE	2,363,006	2,831,690	2,305,528	4,163,758	4,074,748
055 WORKERS' COMPENSATION					
Operating Expenses	511,229	893,931	431,478	547,187	515,048
Other Uses	0	0	0	27,030	0
TOTAL WORKERS' COMP	511,229	893,931	431,478	574,217	515,048
061 POLICE PENSION					
Operating Expenses	460,017	430,395	314,127	509,000	485,000
Other Uses	0	0	0	161,000	40,000
TOTAL POLICE PENSION	460,017	430,395	314,127	670,000	525,000
062 FIRE PENSION					
Operating Expenses	951,992	282,157	782,284	380,000	425,000
Other Uses	0	0	0	312,430	216,088
TOTAL FIRE PENSION	951,992	282,157	782,284	692,430	641,088
063 GENERAL EMPLOYEES PENSION					
Operating Expenses	1,241,327	1,337,087	838,549	1,400,000	1,520,000
Other Uses	0	0	0	699,957	465,799
TOTAL GENERAL EMPLOYEE	1,241,327	1,337,087	838,549	2,099,957	1,985,799
ALL FUNDS					
Personal Services	20,504,949	22,881,420	15,099,141	24,659,521	26,707,913
Operating Expenses	56,268,081	63,799,365	47,014,903	66,431,871	74,342,996
Capital Outlay	13,763,909	18,175,147	7,034,267	18,638,400	21,687,554
Debt Service	2,002,921	1,997,604	1,607,998	3,154,747	4,180,489
Grants and Aids	106,265	161,557	200,586	280,600	222,150
Other Uses	(8,091,718)	(6,278,750)	(7,304,832)	6,433,370	807,409
TOTAL APPROPRIATIONS	84,554,407	100,736,343	63,652,063	119,598,509	127,948,511

FISCAL YEAR 2004-05 BUDGET

PERSONAL SERVICES

Change in Authorized Positions by Fund/Department

<u>DEPARTMENT/DIVISION</u>	<u>2003-04</u>	<u>2004-05</u>	<u>NET</u>	<u>REASON FOR CHANGE</u>
GENERAL FUND				
Legislative	5.00	5.00	0.00	
Executive	5.00	7.00	2.00	Transfer City Clerk (2) from Finance
Finance	44.00	43.00	-1.00	Accountant; Transfer City Clerk (2) to Executive
Human Resources	6.00	6.00	0.00	
MIS	11.00	11.00	0.00	
GIS	8.34	8.50	0.16	Assistant Director
Airport	1.00	1.00	0.00	
Police	98.00	99.00	1.00	Clerical Assistant
Fire	44.00	50.00	6.00	Firefighter/paramedic
Public Works	18.00	20.50	2.50	Project Manager; Mechanic I; Assistant Director (.50);
Community Development	11.66	14.00	2.34	Building Inspector(2); Community Development Director (.34)
Housing & Economic Development	4.00	4.00	0.00	
Library	23.00	23.80	0.80	Increase Assistants to full time
Recreation	43.65	45.65	2.00	Maintenance Worker I; Trades Technician
GENERAL FUND TOTAL	<u>322.65</u>	<u>338.45</u>	<u>15.80</u>	
Stormwater	4.00	4.00	0.00	
Electric	47.50	49.50	2.00	Groundsman; Lineman
Gas	17.50	22.50	5.00	Distribution Foreman; Mobile Equipment Operator (2); AMR Technician (2)
Water	27.00	28.50	1.50	Heavy Equipment Operator; Utility Locator (.50)
Wastewater	37.00	38.50	1.50	Heavy Equipment Operator; Utility Locator (.50)
Communications	2.00	3.00	1.00	Administrative Assistant II
Solid Waste	<u>19.00</u>	<u>18.00</u>	<u>-1.00</u>	Delete Solid Waste Operator I
ALL FUNDS TOTAL	<u>476.65</u>	<u>502.45</u>	<u>25.80</u>	

The school crossing guards at the police department and the pool staff at the recreation department are temporary staff and some library pages and aides are part time staff and included in the totals as full time equivalents.

FISCAL YEAR 2004-05 BUDGET

PERSONAL SERVICES

Authorized Positions by Fund/Department/Division

DEPARTMENT/DIVISION	2000-01	2002-03	2003-04	2004-05
GENERAL FUND				
Legislative	5.00	5.00	5.00	5.00
Executive	5.00	5.00	5.00	7.00
Finance	41.00	43.00	44.00	43.00
Human Resources	5.00	5.00	6.00	6.00
MIS	8.00	10.00	11.00	11.00
GIS	7.00	7.34	8.34	8.50
Airport	0.00	0.00	1.00	1.00
Police	86.85	92.00	98.00	99.00
Fire	37.00	38.00	44.00	50.00
Public Works	20.50	16.00	18.00	20.50
Community Development	12.00	11.66	11.66	14.00
Housing & Economic Development	0.00	4.00	4.00	4.00
Library	22.30	23.00	23.00	23.80
Recreation	39.75	43.75	43.65	45.65
GENERAL FUND TOTAL	289.40	303.75	322.65	338.45
Housing	3.00	0.00	0.00	0.00
Stormwater	6.50	5.50	4.00	4.00
Electric	55.00	53.50	47.50	49.50
Gas	16.00	16.50	17.50	22.50
Water	22.50	23.59	27.00	28.50
Wastewater	37.50	38.91	37.00	38.50
Communications	0.00	0.00	2.00	3.00
Solid Waste	19.00	19.00	19.00	18.00
ALL FUNDS TOTAL	448.90	460.75	476.65	502.45

The police and recreation temporary employees were converted to full-time equivalents just like the part-time library employees.

FISCAL YEAR 2004-05 BUDGET

PERSONAL SERVICES COST

Authorized Positions by Fund/Department/Division

DEPARTMENT/DIVISION		AUTH			
GENERAL FUND		POS	SALARIES	FRINGES	TOTAL
1100	Legislative	5.00	45,049	34,218	79,267
1200	Executive	7.00	552,496	138,357	690,853
1300	Finance	43.00	1,525,431	526,190	2,051,621
1400	Human Resources	6.00	286,147	79,783	365,930
1600	MIS	11.00	636,964	159,805	796,769
1700	GIS	8.50	393,144	123,993	517,137
1800	Airport	1.00	45,344	10,562	55,906
2100	Police	99.00	4,144,690	1,334,798	5,479,488
2200	Fire	50.00	2,243,839	788,046	3,031,885
5100	Public Works	20.50	706,494	267,962	974,456
6100	Community Development	14.00	588,610	201,523	790,133
6200	Housing & Economic Development	4.00	180,803	53,892	234,695
7100	Library	23.80	680,486	196,439	876,925
8100	Recreation	45.65	1,610,785	539,222	2,150,007
GENERAL FUND TOTAL		338.45	13,640,282	4,454,790	18,095,072
5171	Stormwater Fund	4.00	100,896	44,323	145,219
1000	Electric Fund	49.50	2,249,963	928,790	3,178,753
2000	Gas Fund	22.50	816,045	254,495	1,070,540
3000	Water Fund	28.50	1,001,279	310,720	1,311,999
4000	Wastewater Fund	38.50	1,246,479	429,757	1,676,236
5000	Communications Fund	3.00	135,772	37,102	172,874
5100	Solid Waste Fund	18.00	557,819	257,440	815,259
ALL FUNDS TOTAL		502.45	19,748,535	6,717,417	26,465,952

This schedule does not include temporary employees.

FISCAL YEAR 2004-05 BUDGET

GENERAL FUND

REVENUE SOURCES AND APPROPRIATIONS

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
REVENUE SOURCES					
Taxes	6,345,325	6,907,641	5,958,812	7,577,891	8,411,908
Licenses and Permits	432,905	431,630	522,183	576,200	706,044
Intergovernmental	1,295,581	1,524,804	877,689	1,250,719	1,301,605
Charges for Services	207,956	258,836	148,872	234,200	270,518
Fines and Forfeitures	260,586	288,316	259,428	267,300	308,652
Miscellaneous	883,201	934,455	1,226,327	1,174,975	1,026,848
Other Sources	5,579,235	6,112,631	4,444,349	7,082,164	7,698,119
TOTAL REVENUE SOURCES	15,004,789	16,458,313	13,437,660	18,163,449	19,723,694
APPROPRIATIONS					
City Commission	101,781	94,234	90,736	94,944	127,624
Executive	535,579	643,511	452,722	1,079,073	983,781
Finance	661,651	793,378	272,265	375,959	349,451
Human Resources	235,003	270,320	180,056	295,129	322,372
MIS	46,005	(37,791)	9,236	212,079	(178,493)
Engineering	56,232	49,847	21,358	64,766	60,194
Airport	230,285	290,928	389,480	523,184	519,507
Police	5,106,064	5,912,122	4,057,421	6,103,877	6,824,695
Fire	2,437,564	3,034,394	2,016,364	3,151,216	3,566,128
Public Works	2,037,449	1,069,490	538,818	1,124,372	1,385,225
Community Development	420,776	477,293	340,532	509,525	646,412
Economic Development	53,133	120,496	56,379	181,570	162,958
Library	990,868	1,059,666	699,294	1,102,024	1,331,334
Recreation	2,252,392	3,155,589	1,834,669	3,345,731	3,622,506
TOTAL APPROPRIATIONS	15,164,782	16,933,477	10,959,330	18,163,449	19,723,694

FISCAL YEAR 2004-05 BUDGET



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FISCAL YEAR 2004-05 BUDGET

REVENUE DETAIL

ACCOUNT 001-0000	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
<u>TAXES</u>					
31101 Curr-Real & Personal Prop	2,791,790	2,958,618	3,371,080	3,496,615	3,782,145
31102 Delinquent-Real/Personal	42,742	36,530	24,888	0	0
31240 Local Option Gas Tax	542,064	579,211	303,702	556,657	605,341
31241 One Cent Fuel Tax	160,739	173,570	91,329	168,132	180,816
31305 CATV Franchise Fees	38,072	0	0	0	0
31310 Electric	0	0	5,149	0	8,160
31370 Solid Waste - Franchise Fees	11,935	61,345	40,043	60,000	61,200
31410 Electric - Utility Services Tax	1,528,283	1,788,284	1,260,818	1,982,555	2,280,554
31430 Water - Utility Services Tax	181,580	198,017	159,013	247,006	336,600
31440 Gas - Utility Services Tax	147,805	136,555	127,634	137,682	150,706
31490 Reuse Water - Service Tax	956	1,859	1,608	1,500	4,080
31500 Communication Services Tax	899,359	973,652	573,548	927,744	1,002,306
TOTAL TAXES	6,345,325	6,907,641	5,958,812	7,577,891	8,411,908
<u>LICENSES AND PERMITS</u>					
32101 Occupational Licenses	177,101	135,983	155,056	135,000	163,200
32201 Building Permits	146,268	159,775	223,518	300,000	306,000
32202 Plans Review-Building	42,065	43,558	0	68,000	0
32203 Site Plan-Zoning	6,984	7,232	5,700	5,000	7,650
32901 Plumbing Permits	14,469	20,556	63,819	16,000	116,280
32902 Electric Permits	24,724	36,591	38,421	27,000	56,100
32903 Gas Permits	1,313	4,522	6,232	2,000	12,240
32905 Mechanical Permits	14,298	17,650	21,878	17,000	35,700
32907 Mobile Home Permits	925	1,750	1,080	1,500	2,040
32908 Sign Permits (General)	3,752	3,313	6,004	3,700	6,120
32909 Taxi Cab Permits	1,006	700	475	1,000	714
TOTAL LICENSES & PERMITS	432,905	431,630	522,183	576,200	706,044
<u>INTERGOVERNMENTAL REVENUES</u>					
33121 Public Safety - Police (Federal)	144,605	132,382	31,620	52,590	60,180
33171 ERATE	0	0	1,260	0	1,326
33512 Revenue Sharing-Cigarette	256,132	253,093	168,580	255,772	324,710
33512 Revenue Sharing - Gas Tax	140,809	142,015	94,826	143,872	135,872
33514 Mobile Home Licenses	41,934	39,457	48,336	42,000	44,880
33515 Alcoholic Beverage Lic.	13,847	11,328	13,236	14,000	15,300
33518 Half Cent Sales Tax	297,336	320,045	185,599	246,805	185,131
33522 Fire Supplemental Comp	3,610	3,390	3,980	3,100	3,570
33541 Rebate/Vehicles - Gas	24,007	26,696	6,745	24,000	28,050
33721 Public Safety Police-County	64,180	117,972	78,972	100,000	100,000
33741 Transportation - Streets	203,190	59,035	0	0	0
33754 Lake Co/Housing-Tree Plnt	0	500	0	0	0
33772 Venetian Gardens Dredging	0	304,814	0	0	0
33803 ALS-Lake County	66,880	68,477	54,636	69,000	83,593
33807 Library-Lake County	0	0	175,720	263,580	282,069
33811 County Licenses	18,491	18,506	4,936	19,000	19,584
33844 Impact Collect Fee/County	20,560	27,094	9,243	17,000	17,340
TOTAL INTERGOVERNMENTAL	1,295,581	1,524,804	877,689	1,250,719	1,301,605

City of Leesburg, Florida

FISCAL YEAR 2004-05 BUDGET

REVENUE DETAIL (CONTINUED)

ACCOUNT 001-0000	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
<u>CHARGES FOR SERVICES</u>					
34191 Zoning Fees	12,950	26,708	11,695	20,000	20,400
34193 Sale/Maps & Publications	82	614	556	500	1,020
34194 Qualifying Fees-Elections	1,085	795	0	1,000	1,020
34195 Certification & Copying	5,280	8,197	5,285	5,000	7,140
34209 Other Public Safety	35,701	60,559	29,863	44,300	49,382
34210 ACTS Program	0	0	0	0	0
34240 Extrication Fee - Fire	2,000	800	0	2,000	2,040
34711 Library Card Fees	10,013	3,681	1,840	5,000	3,060
34721 Activities Fees	76,069	91,929	64,778	85,000	94,860
34723 Swimming Pool #1	14,320	14,793	1,522	18,000	17,646
34724 Swimming Pool #2	6,405	4,885	2,294	6,400	8,670
34725 Concession Stand Revenue	0	0	50	0	2,550
34726 PAYS-Parent Education	2,686	1,377	268	1,500	1,020
34729 Other Recreation Fees	2,813	3,756	1,595	3,000	4,080
34755 Marina/Sale - Merchandise	1,979	2,261	1,568	2,500	2,550
34756 Marina Fuel Sales	36,573	38,481	27,558	40,000	55,080
TOTAL CHARGES FOR SERVICES	207,956	258,836	148,872	234,200	270,518
<u>FINES AND FORFEITURES</u>					
35101 Court Fines (Traffic)	138,582	142,376	94,703	140,000	144,840
35102 Investigative Fees	4,852	4,192	6,397	4,700	8,160
35103 Police Education - 2nd \$	10,697	11,417	6,347	10,000	13,770
35104 Auto.Radio Commun.Program	37,835	37,454	21,833	35,000	42,840
35105 Criminal Fines & Forfeits	32,936	51,274	21,814	42,000	45,900
35106 Sale Forfeited Property	14,997	17,032	80,213	10,000	25,500
35201 Library Fines	14,621	13,514	8,138	16,000	13,770
35401 Code Enforcement Fines	3,956	7,769	16,902	7,000	10,200
35402 Peddlers/Solicitor Admin	25	75	25	100	102
35403 Other Fine/Parking Ticket	2,085	3,213	3,056	2,500	3,570
TOTAL FINES AND FORFEITURES	260,586	288,316	259,428	267,300	308,652
<u>MISCELLANEOUS REVENUE</u>					
36101 Interest on Investments	224,069	160,344	116,196	169,452	102,000
36103 Interest-Police Forfeits	1,199	747	572	822	510
36106 LLEBG Grants	0	(191)	(506)	0	0
36111 Miscellaneous Interest	3,272	4,878	18,508	4,821	10,200
36130 Gain/Loss Investments	(16,392)	(27,678)	(70,400)	0	0
36201 Rents and Royalties	202,566	300,573	214,469	422,660	345,417
36202 Airport Rentals & Fuel Sales	171,872	187,304	144,242	243,400	215,291
36204 Police Comm.Tower Rental	7,546	8,049	5,109	8,000	8,568
36205 Cultural Arts Bldg. Fees	301	1,260	1,497	1,200	2,040
36206 Rents - Mote Morris House	4,665	3,987	2,803	5,000	5,100
36207 Community Building	31,072	38,312	24,227	38,700	38,760
36208 Marina Operating Lease & Rental	185,884	182,614	131,356	193,420	202,980

FISCAL YEAR 2004-05 BUDGET

REVENUE DETAIL (CONTINUED)

ACCOUNT	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
001-0000	2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>MISCELLANEOUS REVENUE (CONT)</u>					
36310 Special Assessments	96	0	0	100	0
36322 Impact Fee Public Safety	5,070	6,630	7,800	6,700	14,280
36403 Sale-Furniture/Equipment	12,322	14,004	5,036	5,000	5,100
36404 Insurance from Losses	930	1,736	14,245	10,000	10,200
36406 Library Book Sales	1,583	1,453	386	1,500	1,020
36429 Sale of Real Estate	765	0	153,500	0	0
36607 Dare Program Contribution	1,175	1,700	1,550	1,500	1,938
36609 Contributions/Donations	4,610	30	419,426	10,000	10,200
36610 Recreation Department	1,886	300	3,810	0	5,100
36693 Fire Trust Contributions	1,000	157	0	0	0
36694 Contributions-C.U.R.E.	9,366	9,985	6,334	12,000	12,240
36695 School Bus Lights	64	1,201	889	1,000	1,224
36696 Housing Renaissance	0	234	0	1,000	0
36902 Discount-Accounts Payable	70	0	0	0	0
36906 Misc. Reimbursement	11,036	11,840	8,552	12,000	10,200
36908 Cash Over and Short	93	19	153	0	0
36909 Other Income	626	4,950	3,410	7,000	4,080
36925 Misc Jobbing Revenue	16,455	20,017	13,163	19,700	20,400
TOTAL MISCELLANEOUS	883,201	934,455	1,226,327	1,174,975	1,026,848
<u>OTHER SOURCES</u>					
38113 Transfer from Housing	0	52,785	0	0	0
38120 Transfer from CRA (016)	78,080	83,108	90,783	90,783	142,791
38151 Transfer from Fleet	5,702	0	0	0	0
38201 Electric Utility Contribution	2,800,002	3,103,872	2,293,984	3,440,980	3,956,924
38201 Electric - Surcharge	1,206,746	1,128,155	724,751	1,482,740	1,342,162
38202 Gas Utility Contribution	469,511	475,356	400,896	601,346	699,658
38202 Gas - Surcharge	121,960	158,409	129,765	165,600	171,470
38203 Water Utility Contribution	290,240	361,500	235,184	352,781	349,660
38203 Water - Surcharge	149,684	143,098	104,451	166,111	153,558
38204 Wastewater Utility Contribution	256,846	330,816	269,152	403,738	474,352
38205 Solid Waste Contribution	183,274	240,576	164,831	247,251	250,960
38206 Communication Contribution	17,190	34,956	30,552	45,834	73,934
38810 Fund Balance Approp-Forfeiture	0	0	0	40,000	25,500
38820 Fund Balance Approp-Tower	0	0	0	45,000	5,100
38891 Fund Balance Appropriated	0	0	0	0	52,050
TOTAL OTHER SOURCES	5,579,235	6,112,631	4,444,349	7,082,164	7,698,119
TOTAL REVENUES	15,004,789	16,458,313	13,437,660	18,163,449	19,723,694

FISCAL YEAR 2004-05 BUDGET

GENERAL FUND

DEPARTMENTAL SUMMARY OF APPROPRIATIONS

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
1100 CITY COMMISSION					
Personal Services	68,548	73,602	46,323	73,102	79,267
Operating Expenses	43,861	54,867	47,710	56,786	55,982
Capital Outlay	31,153	0	0	0	0
Other Uses	(41,781)	(34,235)	(3,297)	(34,944)	(7,625)
TOTAL CITY COMMISSION	101,781	94,234	90,736	94,944	127,624
1200 EXECUTIVE					
Personal Services	542,357	579,556	369,017	679,930	690,853
Operating Expenses	254,354	307,246	183,555	280,154	293,834
Capital Outlay	2,434	6,678	23,879	35,000	8,000
Grants and Aid	1,059	2,235	1,186	2,200	0
Other Uses	(264,625)	(252,204)	(124,915)	81,789	(8,906)
TOTAL EXECUTIVE	535,579	643,511	452,722	1,079,073	983,781
1300 FINANCE					
Personal Services	1,692,191	1,882,040	1,191,576	1,975,095	2,051,621
Operating Expenses	370,910	411,585	301,468	449,655	477,516
Capital Outlay	40,620	47,285	15,172	15,000	20,000
Other Uses	(1,442,070)	(1,547,532)	(1,235,951)	(2,063,791)	(2,199,686)
TOTAL FINANCE	661,651	793,378	272,265	375,959	349,451
1400 HUMAN RESOURCES					
Personal Services	263,781	279,249	213,894	318,548	365,930
Operating Expenses	86,216	136,628	72,105	135,497	130,027
Capital Outlay	11,546	0	0	0	0
Other Uses	(126,540)	(145,557)	(105,943)	(158,916)	(173,585)
TOTAL HUMAN RESOURCES	235,003	270,320	180,056	295,129	322,372
1600 MIS					
Personal Services	536,000	607,843	407,284	701,463	796,769
Operating Expenses	377,703	528,664	641,284	1,167,618	1,029,751
Capital Outlay	163,223	218,586	457,021	586,400	306,200
Other Uses	(1,030,921)	(1,392,884)	(1,496,353)	(2,243,402)	(2,311,213)
TOTAL MIS	46,005	(37,791)	9,236	212,079	(178,493)

FISCAL YEAR 2004-05 BUDGET

GENERAL FUND (CONTINUED)

DEPARTMENTAL SUMMARY OF APPROPRIATIONS

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
1700 GIS					
Personal Services	389,249	430,167	318,977	475,676	517,137
Operating Expenses	84,265	68,318	37,375	91,580	84,800
Capital Outlay	88,807	0	0	0	0
Other Uses	(506,089)	(448,638)	(334,994)	(502,490)	(541,743)
TOTAL ENGINEERING	56,232	49,847	21,358	64,766	60,194
1800 AIRPORT					
Personal Services	3,445	48,587	33,916	55,665	55,906
Operating Expenses	221,486	203,243	355,564	365,519	453,601
Capital Outlay	5,354	39,098	0	102,000	10,000
TOTAL AIRPORT	230,285	290,928	389,480	523,184	519,507
2100 POLICE					
Personal Services	4,408,978	5,012,206	3,337,532	5,196,100	5,479,488
Operating Expenses	684,885	809,267	661,477	817,908	1,309,907
Capital Outlay	12,201	90,649	58,412	89,869	35,300
TOTAL POLICE	5,106,064	5,912,122	4,057,421	6,103,877	6,824,695
2200 FIRE					
Personal Services	2,245,323	2,742,490	1,854,814	2,920,199	3,031,885
Operating Expenses	183,000	263,258	161,550	231,017	474,243
Capital Outlay	9,241	28,646	0	0	60,000
TOTAL FIRE	2,437,564	3,034,394	2,016,364	3,151,216	3,566,128
5100 PUBLIC WORKS					
Personal Services	780,407	728,273	550,945	853,290	974,456
Operating Expenses	1,348,918	1,301,576	667,113	1,336,382	1,275,341
Capital Outlay	60,083	24,611	42,774	23,500	2,545,291
Grants and Aids	62,597	69,022	55,600	79,600	75,680
Other Uses	(214,556)	(1,053,992)	(777,614)	(1,168,400)	(3,485,543)
TOTAL PUBLIC WORKS	2,037,449	1,069,490	538,818	1,124,372	1,385,225

FISCAL YEAR 2004-05 BUDGET

GENERAL FUND (CONTINUED)

DEPARTMENTAL SUMMARY OF APPROPRIATIONS

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
6100 COMMUNITY DEVELOPMENT					
Personal Services	446,608	581,304	399,372	638,834	790,133
Operating Expenses	233,463	153,448	107,923	126,908	181,002
Capital Outlay	587	0	16,048	18,000	0
Other Uses	(259,882)	(257,459)	(182,811)	(274,217)	(324,723)
TOTAL COMMUNITY DEVELOP	420,776	477,293	340,532	509,525	646,412
6200 ECONOMIC DEVELOPMENT					
Personal Services	62,223	213,749	111,339	231,863	234,695
Operating Expenses	54,936	96,389	80,801	160,849	139,646
Capital Outlay	1,242	0	0	0	0
Grants and Aids	42,609	55,000	110,000	157,500	119,470
Other Uses	(107,877)	(244,642)	(245,761)	(368,642)	(330,853)
TOTAL ECONOMIC DEVELOP	53,133	120,496	56,379	181,570	162,958
7100 LIBRARY					
Personal Services	631,746	737,268	495,286	784,331	876,925
Operating Expenses	204,496	192,118	113,776	179,893	191,229
Capital Outlay	154,626	130,280	90,232	137,800	263,180
TOTAL LIBRARY	990,868	1,059,666	699,294	1,102,024	1,331,334
8100 RECREATION					
Personal Services	1,465,909	1,723,386	1,050,463	1,949,988	2,150,007
Operating Expenses	685,662	1,316,599	610,184	1,167,118	1,314,299
Capital Outlay	100,821	80,304	140,222	187,325	131,200
Grants and Aids	0	35,300	33,800	41,300	27,000
TOTAL RECREATION	2,252,392	3,155,589	1,834,669	3,345,731	3,622,506
GRAND TOTAL					
Personal Services	13,536,765	15,639,720	10,380,738	16,854,084	18,095,072
Operating Expenses	4,834,155	5,843,206	4,041,885	6,566,884	7,411,178
Capital Outlay	681,938	666,137	843,760	1,194,894	3,379,171
Grants and Aids	106,265	161,557	200,586	280,600	222,150
Other Uses	(3,994,341)	(5,377,143)	(3,271,688)	(6,733,013)	(9,383,877)
TOTAL APPROPRIATIONS	15,164,782	16,933,477	12,195,281	18,163,449	19,723,694

FISCAL YEAR 2004-05 BUDGET

FISCAL YEAR 2004-05 BUDGET



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FISCAL YEAR 2004-05 BUDGET

CITY COMMISSION

David Knowles, Mayor
Lewis Puckett, Mayor Pro-tem/Commissioner
Bob Lovell, Commissioner
Ben Perry, Commissioner
John Christian, 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, which will be held November 2, 2004 for 2 City Commission seats (District 1 and District 3). In November 2002, by referendum, the citizens of Leesburg voted to extend the term of Commission seats from 3 to 4 years. The Mayor is selected each year by the Commissioners. Two of the Commissioners are elected at large and 3 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:

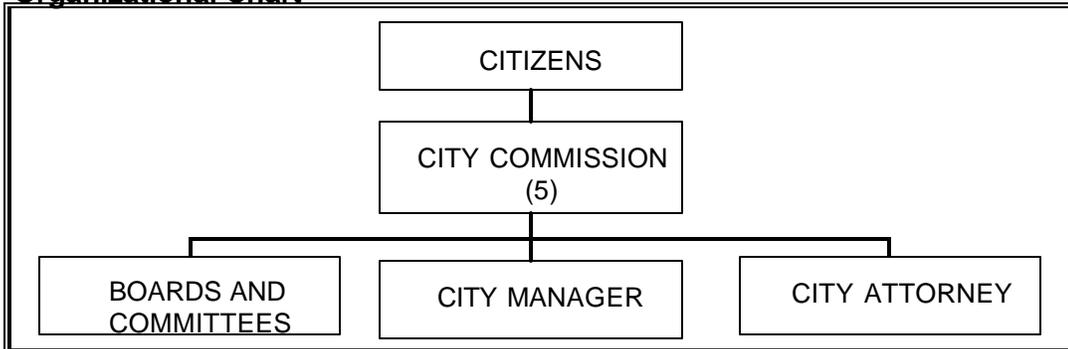
Boards & Committees

- Planning & Zoning Commission
- Recreation & Parks Advisory Board
- Leesburg Regional Airport Authority
- 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
- Historic Preservation Board
- Leesburg Telecommunications Committee
- Historic Preservation Board
- Citizens Advisory Task Force

Members Of

- Personnel Committee
- Lake County League of Cities
- Tourist Development Council
- Leesburg Partnership
- St. Johns River Water Management District
- Florida League of Cities
- Leesburg Area Chamber of Commerce

Organizational Chart



City of Leesburg, Florida

FISCAL YEAR 2004-05 BUDGET

LEGISLATIVE DEPARTMENT

City Commission Division

Goal: Expand partnerships with local agencies to further City goals.

Objectives:

- ◆ 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 proper.
- ◆ Work with FDOT to identify and solve transportation problems.
- ◆ Create and participate in resource partnering opportunities to enhance educational opportunities for all citizens.

Goal: Oversee improving facility use and City streets.

Objectives:

- ◆ Continue to develop the Leesburg Regional Airport.
- ◆ Provide cultural/recreational activities and facilities that meet the diverse needs of our community.
- ◆ Continue the City's 5-year sidewalk plan; start second progression of 5-year plan.
- ◆ Continue with the streetscape plan on 441.

Goal: Be informed of legislative activities.

Objectives:

- ◆ Attend at least two meetings of the Lake County League of Cities; one meeting of the Florida League of Cities; and one FMEA/FMPA meeting per year.
- ◆ Participate in Lake County Day sponsored by the Leesburg Chamber of Commerce.

Goal: Enhance the physical environment and improve the appearance of the City's neighborhoods.

Objectives:

- ◆ Create and preserve an environmentally healthy, clean and beautiful community.
- ◆ Create an atmosphere of safety throughout the community.
- ◆ Continue purchasing land for the second phase of Rails to Trails project.
- ◆ Support an environment which provides for the diverse housing needs of the community.
- ◆ Implement the economic incentive plan to aid in the rejuvenation of non-occupied commercial buildings.
- ◆ Continue the grant-in-aid program to assist in the demolition of abandoned or substandard housing.

Major Accomplishments:

- Completed Sleepy Hollow Recreational facility.
- Completed new Police Complex.
- Held Governor Bush's "Capital for a Day" in Leesburg.
- Sponsored Ibini Tera Lake clean up project.
- Held 4th of July Ice Cream Social and second annual Community Picnic.
- Opened first section of the Rails to Trails project: Magnolia Trail.
- Completed the Downtown Parking Garage.

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT
Legislative

DIVISION
City Commission

CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Mayor	1.00	0.00	1.00	11,046
City Commissioner	4.00	0.00	4.00	31,603

TOTAL	5.00	0.00	5.00	42,649
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
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TOTAL

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION	ACCOUNT			
City Commission	City Commission	001-1111-511			
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	2001-02	2002-03	10/03-05/04	2003-04	2004-05
PERSONAL SERVICES					
1110 Salaries	37,899	39,181	25,190	40,202	42,649
1510 Special Pay	2,400	2,400	1,600	2,400	2,400
2110 FICA	2,569	2,629	1,610	2,813	2,607
23xx Health & Life Insurance	25,606	29,176	17,666	27,427	31,214
2410 Workers' Compensation	58	95	88	140	115
262x Other Payroll Benefits	16	121	169	120	282
TOTAL PERSONAL SERVICES	68,548	73,602	46,323	73,102	79,267
OPERATING EXPENSES					
4010 Travel	2,078	1,180	2,396	2,500	0
4210 Postage	67	2,551	4	1,500	1,000
4410 Rentals	1,113	0	0	500	0
4510 Insurance	1,236	1,661	938	1,686	1,582
4670 Rep/Maint-Equipment	425	663	0	500	0
4710 Printing & Binding	265	0	714	3,000	1,400
4810 Promotional Activities	9,839	12,907	22,834	16,900	24,000
4911 Advertising	11,588	21,234	8,374	16,000	16,000
4920 Other Current Charges	0	340	615	100	400
4930 Recognitions	4,943	4,583	3,645	4,400	4,000
51xx Office Supplies	1,156	818	5,714	500	600
5210 Operating Supplies	0	0	0	0	0
5410 Publications & Membership	4,365	4,037	2,091	4,000	3,000
5450 Training	6,786	4,893	385	5,200	4,000
TOTAL OPERATING EXPENSES	43,861	54,867	47,710	56,786	55,982
CAPITAL OUTLAY					
6410 Machinery & Equipment	31,153	0	0	0	0
TOTAL CAPITAL OUTLAY	31,153	0	0	0	0
OTHER USES					
9710 Claims & Judgements	30,000	30,000	30,000	30,000	30,000
9711 Claims CDC/Carver Heights	30,000	30,000	30,000	30,000	30,000
9941 Utilities Allocation	(101,781)	(94,235)	(63,297)	(94,944)	(67,625)
TOTAL OTHER USES	(41,781)	(34,235)	(3,297)	(34,944)	(7,625)
TOTAL APPROPRIATIONS	101,781	94,234	90,736	94,944	127,624

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT	DIVISION			
City Commission	City Commission			
	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	73,102	79,267	6,165	8.43%
Operating Expenses	56,786	55,982	(804)	-1.42%
Other Uses	(34,944)	(7,625)	27,319	-78.18%
TOTALS	94,944	127,624	32,680	34.42%

Significant Budget Changes:

Fifty percent (50%) of the costs for this division are allocated to the expenses of the utility funds. The other uses category includes payments to Community Development Corporation (CDC) of Leesburg and Vicinity pursuant to the settlement decree. Appropriations were included in this budget, which is the 8th of 10 required payments. The CDC received the first payment for the Carver Heights redevelopment district on August 30, 2001. Since the City is obligated for 10 years @ \$30,000 per year, the 5th of 10 payments is included in this budget.

FISCAL YEAR 2004-05 BUDGET



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FISCAL YEAR 2004-05 BUDGET

EXECUTIVE OFFICES

Ron Stock, City Manager

The City Manager is the Chief Administrative Officer of the City. The responsibilities include planning, 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 include providing funding for various organizations.

Responsibilities:

Administration

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

City Clerk

- Agenda
- Minutes
- Contracts
- Ordinances
- Resolutions

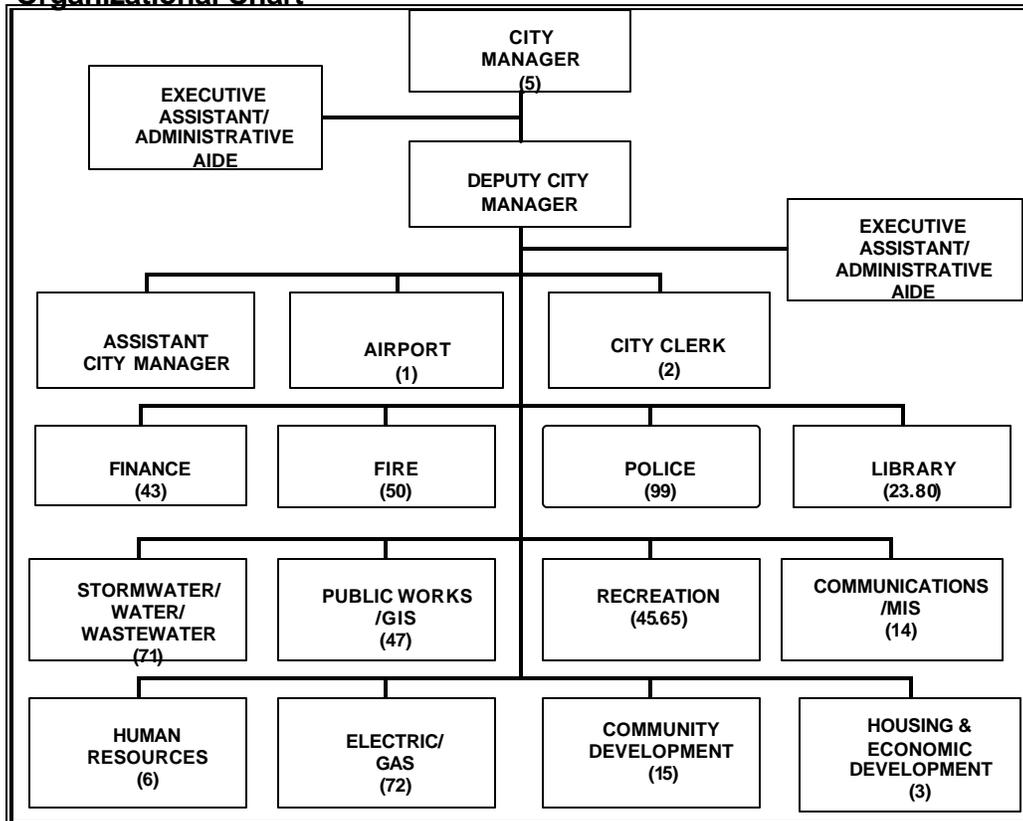
City Attorney

- Legal services
- Litigation
- Research cases
- Correspondence

Miscellaneous

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

Organizational Chart



FISCAL YEAR 2004-05 BUDGET

EXECUTIVE DEPARTMENT

Administration Division

Goal: Increase the connections between city government and residents and business owners.

Objectives:

- ◆ 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
- ◆ Continue to assist the Community Development Corporation and both CRA's.
- ◆ Establish organizational operating processes and support systems to meet the needs of the community in an efficient and cost effective manner.

Goal: Respond to Commissioners requests on a timely basis.

Objectives:

- ◆ 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.

Goal: Carry out the goals of the Commission.

Objectives:

- ◆ Seek opportunities to implement the visioning goals and objectives 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.
- Established a Sunnyside Task Force.
- Continued rewriting Personnel policies and procedures.
- Continued a good working relationship with Airport Authority Board.
- Updated the Greater Leesburg CRA Plan.
- Established Residential Housing Inspection Program to eliminate substandard housing.

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT

Executive

DIVISION

Administration

CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
City Manager	1.00	0.00	1.00	110,561
Deputy City Manager	1.00	0.00	1.00	95,210
Assistant City Manager	1.00	0.00	1.00	79,101
Executive Assistant/Administrative Aide	2.00	0.00	2.00	77,044

TOTAL 5.00 0.00 5.00 361,916

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
Office furniture	8,000		8,000

TOTAL 8,000 8,000

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION	ACCOUNT				
Executive	Administration	001-1221-512				
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	
	2001-02	2002-03	10/03-05/04	2003-04	2004-05	
PERSONAL SERVICES						
12xx Regular Salaries & Wages	328,942	336,892	229,742	335,447	361,916	
1410 Overtime	179	196	294	750	500	
1530 Bonuses	625	625	625	625	625	
2110 FICA	25,555	25,342	15,920	20,893	21,446	
2210 Retirement	10,876	4,683	3,702	12,792	7,126	
2310 Health & Life Insurance	30,270	32,300	20,372	31,706	31,214	
2410 Workers' Compensation	503	820	807	1,174	979	
2610 Deferred Compensation	6,061	11,150	14,381	15,721	24,214	
2625 AFLAC Management Fees	0	0	72	0	108	
TOTAL PERSONAL SERVICES	403,011	412,008	285,915	419,108	448,128	
OPERATING EXPENSES						
3110 Professional Services	220	5,091	845	0	0	
3410 Contract Services	0	3,750	1,875	0	1,000	
4010 Travel	12,220	15,903	11,752	10,000	13,700	
41xx Communication	2,812	5,228	4,211	2,876	4,532	
4210 Postage	6,287	1,262	742	4,600	3,200	
4415 Internal Fleet Lease	0	0	0	0	2,575	
4510 Insurance	1,615	3,066	1,510	3,113	1,309	
461x Rep/Maint Vehicles & Hwy Equip.	25	1,710	1,080	1,080	1,080	
463x Rep/Maint-Comm Equip	4,400	4,246	2,475	4,713	5,600	
4710 Printing & Binding	12,658	12,483	4,807	14,000	13,000	
481x Promotional Activities	6,712	9,431	5,414	7,900	7,400	
49xx Advertising	3,187	4,086	214	2,600	2,200	
5110 Office Supplies	4,048	3,807	4,043	4,500	5,000	
5180 Minor Furniture/Equipment	369	396	257	500	500	
5210 Operating Supplies	537	379	733	2,000	1,500	
5230 Fuel Purchases	450	1,580	1,013	1,000	1,200	
5410 Publications & Membership	7,682	8,601	7,959	5,500	7,000	
5440 Education	1,038	0	0	1,000	0	
5450 Training	5,195	4,816	2,072	5,000	5,000	
TOTAL OPERATING EXPENSES	69,455	85,835	51,002	70,382	75,796	
CAPITAL OUTLAY						
6410 Machinery & Equipment	2,434	6,678	23,879	24,000	8,000	
TOTAL CAPITAL OUTLAY	2,434	6,678	23,879	24,000	8,000	
OTHER USES						
9941 Utilities Allocation	(308,685)	(327,938)	(222,512)	(333,769)	(345,751)	
TOTAL OTHER USES	(308,685)	(327,938)	(222,512)	(333,769)	(345,751)	
TOTAL APPROPRIATIONS	166,215	176,583	138,284	179,721	186,173	

City of Leesburg, Florida

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT	DIVISION			
Executive	Administration			
	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	419,108	448,128	29,020	6.92%
Operating Expenses	70,382	75,796	5,414	7.69%
Capital Outlay	24,000	8,000	(16,000)	-66.67%
Other Uses	(333,769)	(345,751)	(11,982)	3.59%
TOTALS	<u>179,721</u>	<u>186,173</u>	<u>6,452</u>	<u>3.59%</u>

Significant Budget Changes:

Sixty-five percent (65%) of the costs for this division are allocated to the expenses of the utility funds.

FISCAL YEAR 2004-05 BUDGET

EXECUTIVE DEPARTMENT

City Clerk Division

Goal: Respond courteously and efficiently to all customer needs.

Objectives:

- ◆ Prepare and review agenda with staff review team a minimum of twice per agenda 95% of the time.
- ◆ Implement paperless agenda process.
- ◆ Distribute agenda five days prior to the Commission meeting 100% of the time
- ◆ Prepare newspaper ads for ordinances and legal notices as required.
- ◆ Compose and distribute synopsis via computer by 1:00 p.m. day following commission meeting.
- ◆ Compose and distribute regular City Commission meeting minutes within two weeks.
- ◆ Distribute executed official documents from a commission meeting within one week 95% of the time.
- ◆ Inform agencies and departments of property annexations into the City.
- ◆ Reduce turn around time for providing routine records requests to five days.
- ◆ Respond to assessment/lien inquiries within two days.

Goal: Establish organizational operating processes and support systems to meet the needs of the community in an efficient and cost effective manner.

Objectives:

- ◆ Update the City's record management policies and procedures to ensure compliance with state laws.
- ◆ Educate departments yearly on latest retention rules to make records retention process efficient and reduce storage space.
- ◆ Destroy records on a yearly basis in accordance with state and/or local policies.
- ◆ Provide organized, safe document storage.
- ◆ Notify departments and City Manager monthly regarding contracts expiring in three months.
- ◆ Implement process for imaging records management.
- ◆ Provide on-line information regarding service contracts.

Major Accomplishments:

- Prepared agendas, recorded, and transcribed minutes for 34 City Commission, 6 Community Redevelopment Agency meetings, and 3 Personnel Committee meetings.
- Coordinated destruction of 268 boxes of obsolete records and placed 220 boxes into the records retention system.
- Distributed commission agendas as scheduled 100% of the time.
- Reviewed contract files and sent reminders to various departments of expiring contracts.
- Coordinated over 40 public records requests, one of which included over 7,000 pages.
- Prepared documentation for sewer assessment request for proposals.
- Approved ordinance to separate duties and responsibilities of City Clerk and Finance Director.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Public information requests	N/A	4,629	5,000
Assessment/lien searches	376	625	600
Indexing transactions processed	729	767	900
Agenda preparation (hours)	N/A	920	900
Process ordinances, resolution and contract (hours)	N/A	158	200
Contract Management (hours)	N/A	98	90

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT
Executive

DIVISION
City Clerk

CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
City Clerk	1.00	.00	1.00	52,152
Deputy City Clerk	1.00	.00	1.00	34,053

TOTAL	2.00	0.00	2.00	86,205
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
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TOTAL

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Executive		City Clerk			001-1222-512	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	94,725	113,933	48,833	69,723	86,205
1310	Temporary Labor	0	0	0	0	1,000
1410	Overtime	1,822	964	576	4,500	2,000
1530	Bonuses	288	288	250	250	250
2110	FICA	7,055	7,591	3,759	4,945	6,365
2210	Retirement	2,659	4,547	4,148	5,926	7,666
23xx	Health & Life Insurance	12,959	15,907	8,775	13,910	13,691
2410	Workers' Compensation	144	277	173	244	224
26xx	Other Payroll Benefits	1,994	2,035	207	324	324
TOTAL PERSONAL SERVICES		121,646	145,542	66,721	99,822	117,725
OPERATING EXPENSES						
3110	Professional Services	0	0	0	0	0
3410	Contract Services	2,780	2,390	2,114	3,000	3,500
4010	Travel	6,105	5,279	3,409	3,000	10,500
4110	Communication	219	243	77	200	300
4150	Fiber Optic Communication	228	264	168	252	576
4210	Postage	422	326	317	500	500
4510	Insurance	842	1,107	53	70	512
46xx	Rep/Maint-Equip	3,657	3,134	2,284	3,100	1,200
4710	Printing & Binding	0	44	64	100	50
4920	Other Current Charges	276	560	122	400	900
5110	Office Supplies	1,557	1,821	1,370	2,200	2,500
5180	Minor Furniture/Equipment	885	138	0	1,000	1,600
5210	Operating Supplies	0	50	144	100	0
5410	Publications & Membership	1,211	779	819	1,500	1,500
5440	Education	0	456	2,240	3,000	3,400
5450	Training	1,344	1,021	1,133	3,400	2,800
TOTAL OPERATING EXPENSES		19,526	17,612	14,314	21,822	29,838
CAPITAL OUTLAY						
6410	Machinery & Equipment	0	0	0	11,000	0
TOTAL CAPITAL OUTLAY		0	0	0	11,000	0
OTHER USES						
9941	Utilities Allocation	(42,352)	(48,946)	(26,529)	(39,793)	(44,269)
TOTAL OTHER USES		(42,352)	(48,946)	(26,529)	(39,793)	(44,269)
TOTAL APPROPRIATIONS		98,820	114,208	54,506	92,851	103,294

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT	DIVISION			
Exective	City Clerk			
	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	99,822	117,725	17,903	17.93%
Operating Expenses	21,822	29,838	8,016	36.73%
Capital Outlay	11,000	0	(11,000)	-100.00%
Other Uses	(39,793)	(44,269)	(4,476)	11.25%
TOTALS	92,851	103,294	10,443	11.25%

Significant Budget Changes:

Thirty percent (30%) of the costs for this division are allocated to the expenses of the utility funds.

FISCAL YEAR 2004-05 BUDGET

EXECUTIVE DEPARTMENT

Elections Division

Goal: Conduct elections in compliance with all laws, rules and regulations.

Objectives:

- ◆ Proclaim election at the June 14, 2004, City Commission meeting as required by the City of Leesburg Code of Ordinances. Qualifying begins at NOON July 12, 2004, and ends at NOON July 16, 2004, for the election to be held November 2, 2004. This election will be held in conjunction with the County, State, and Federal elections.
- ◆ Prepare election calendar by May 28, 2004.
- ◆ Prepare six candidates packets for distribution beginning June 14, 2004.
- ◆ Receive treasurer's reports from candidates beginning at end of qualifying period July 16, 2004, through October 29, 2004, with final report due January 31, 2005.
- ◆ Perform duties associated with election of Commissioners for District 1, Seat 1, and District 3, Seat 3, to be held November 2, 2004: such as keeping candidates aware of reporting deadlines, checking treasurer's reports, answering questions related to treasurer's reports, preparing Certificate of Election and administering Oath of Office to two Commissioners at the January 3, 2005, Commission meeting.
- ◆ Receive political sign cash bonds from candidates for any office who posts signs within the City of Leesburg.

Major Accomplishments:

- Proclaimed election at the City Commission meeting held June 14, 2004.
- Researched latest election laws.
- Prepared election calendar for distribution by May 28, 2004
- Prepared four candidates packets.
- Received treasurer's reports from two candidates from end of qualifying period in July 2003 to February 2004.
- Presented Certificate of Election at City Commission meeting held January 5, 2004, and administered Oath of Office to Commissioner John Christian, District 2, Seat 2.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Seats available	2	1	2
Number of candidates	3	2	
Total votes cast	4,197	560	
Referendum 1	4,126	N/A	N/A
Referendum 2	4,197	N/A	N/A

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Executive		Elections			001-1227-513	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
OPERATING EXPENSES						
4911	Advertising-Other Ads	0	0	0	4,150	0
4920	Other Current Charges	2,890	0	7,196	0	3,000
TOTAL OPERATING EXPENSES		<u>2,890</u>	<u>0</u>	<u>7,196</u>	<u>4,150</u>	<u>3,000</u>
TOTAL APPROPRIATIONS		<u>2,890</u>	<u>0</u>	<u>7,196</u>	<u>4,150</u>	<u>3,000</u>

APPROPRIATIONS SUMMARY

DEPARTMENT		DIVISION			
Executive		Elections			
		ADOPTED	ADOPTED	INCREASE/ (DECREASE)	PERCENTAGE
		2003-04	2004-05		
Operating Expenses		4,150	3,000	(1,150)	-27.71%
TOTALS		<u>4,150</u>	<u>3,000</u>	<u>(1,150)</u>	<u>-27.71%</u>

Significant Budget Changes:

The City's 2004 election will be held in conjunction with the federal, state and county election.

FISCAL YEAR 2004-05 BUDGET

EXECUTIVE DEPARTMENT

City Attorney Division

Goal: Prepare and review, as needed, all ordinances, resolutions, contracts, agreements and documents executed on behalf of the City. Prepare easements and other instruments whereby the City obtains title to or any interest in real property. Provide legal advice and give counsel on personnel matters. Represent the City of Leesburg, its officers and public officials in litigation arising out of or connected with their official duties. Provide legal advice and counsel on other matters related to the operations of the City for which such advice and counsel is requested by the City Commission, the City Manager, the City Clerk, the Finance Director, or others having authority to make such requests on behalf of the City.

Objectives:

- ◆ Review agendas 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, and the Carver Heights and Vicinity Community Redevelopment Agency, and 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.
- ◆ 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.
- ◆ 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 or required 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 or refinancing of bonds and other evidences of indebtedness.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Contracts prepared	200	223	180
Resolutions prepared	82	60	100
Ordinances prepared	93	62	96
Easements prepared	N/A	25	75
Meetings attended:			
City Commission	24	24	24
Special City Commission	3	2	4
Planning & Zoning Commission	22	24	24
Code Enforcement Board	11	3	4
GLCRA	3	5	6
CHCRA	2	5	6
Personnel Committee	2	0	2
Hearings	10	15	25

City of Leesburg, Florida

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Executive		City Attorney			001-1241-514	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
OPERATING EXPENSES						
3110	Professional Services	144,060	188,326	100,472	165,600	167,000
5410	Publications & Membership	2,171	2,188	580	1,200	1,200
TOTAL OPERATING EXPENSES		<u>146,231</u>	<u>190,514</u>	<u>101,052</u>	<u>166,800</u>	<u>168,200</u>
TOTAL APPROPRIATIONS		<u>146,231</u>	<u>190,514</u>	<u>101,052</u>	<u>166,800</u>	<u>168,200</u>

APPROPRIATIONS SUMMARY

DEPARTMENT		DIVISION				
Executive		City Attorney				
		ADOPTED	ADOPTED	INCREASE/	PERCENTAGE	
		2003-04	2004-05	(DECREASE)		
Operating Expenses		166,800	168,200	1,400	0.84%	
TOTALS		<u>166,800</u>	<u>168,200</u>	<u>1,400</u>	<u>0.84%</u>	

FISCAL YEAR 2004-05 BUDGET

EXECUTIVE DEPARTMENT

Miscellaneous Division

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, which includes employee incentives, and civic functions as noted.

The Grants and Aids category is reflected in Economic Development, Public Works, and Recreation. Payments are made to the organizations upon receipt of a report to the City with detail regarding how the money was used.

The City tracks expenditures related to civic functions that are not reflected in revenue or expenses. Examples include, but are not limited to, Mardi Gras, Bikefest, Home & Garden Show, and Arts & Crafts Festival.

The Ad Valorem Property Tax is budgeted in full in the tax category and the transfer to the GLCRA and CHCRA Fund 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>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
CURE donations (including \$5,000 from Commission)	\$9,985	\$12,997	\$16,000
CURE vouchers issued	166	166	225
Non-profit groups assisted	3	3	10

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Executive		Miscellaneous			001-1295-xxx	
		ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
PERSONAL SERVICES						
1249	Vacation Buy Back	0	0	0	150,000	100,000
2510	Unemployment Compensation	17,700	22,006	16,381	11,000	25,000
TOTAL PERSONAL SERVICES		17,700	22,006	16,381	161,000	125,000
OPERATING EXPENSES						
4920	Finance Charges	0	613		0	0
4990	C.U.R.E. Payments	16,024	12,672	9,915	17,000	17,000
4920	Other Current Charges	228	0	76	0	0
TOTAL OPERATING EXPENSES		16,252	13,285	9,991	17,000	17,000
GRANTS AND AIDS						
8270	Child Development Service	0	0	0	0	0
8280	Lake Comm. Action - Grant	0	0	0	0	0
8610	Sen.Cowin's Office - Utilities	1,059	2,235	1,186	2,200	0
8616	Angel Flight - Airport		0	0	0	0
8990	Miscellaneous	0	0	0	0	0
TOTAL GRANTS AND AIDS		1,059	2,235	1,186	2,200	0
OTHER USES						
9220	Transfer to GLCRA Fund	86,412	88,397	111,976	107,826	132,320
9221	Transfer to CHCRA Fund	0	2,483	9,979	10,633	1,544
9131	Transfer to Capital Projects Fund	0	0	0	0	0
9145	Transfer to Communication Fund	0	33,800	0	82,000	0
9161	Reserve/Cash Carried Forward	0	0	0	19,892	17,250
9171	Reserve/Forfeiture	0	0	0	40,000	75,000
9172	Reserve/Tower Fund	0	0	0	45,000	5,000
9990	Contingency Fund	0	0	2,171	150,000	150,000
TOTAL OTHER USES		86,412	124,680	124,126	455,351	381,114
TOTAL APPROPRIATIONS		121,423	162,206	151,684	635,551	523,114

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT			DIVISION		
Executive			Miscellaneous		
	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE	
Personal Services	161,000	125,000	(36,000)	-22.36%	
Operating Expenses	17,000	17,000	0	0.00%	
Grants and Aids	2,200	0	(2,200)	-100.00%	
Other Uses	455,351	381,114	(74,237)	-16.30%	
TOTALS	635,551	523,114	(112,437)	-17.69%	

Significant Budget Changes:

The majority of the decrease in the other uses category is a result of the change in amount transferred to other funds. Also included in the other uses category is the CRA transfer amounts. All tax revenues are received into the general fund. The amount due to both CRA's will be transferred by December 31, 2004.

FISCAL YEAR 2004-05 BUDGET

FINANCE DEPARTMENT

William Pfeilsticker, 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
- Financial Reporting
- Miscellaneous Billing
- Work Orders

Collections

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

Customer Service

- Generate Bills
- Customer Inquires
- New Accounts
- Energy Audits
- Terminated Accounts

Meter Reading

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

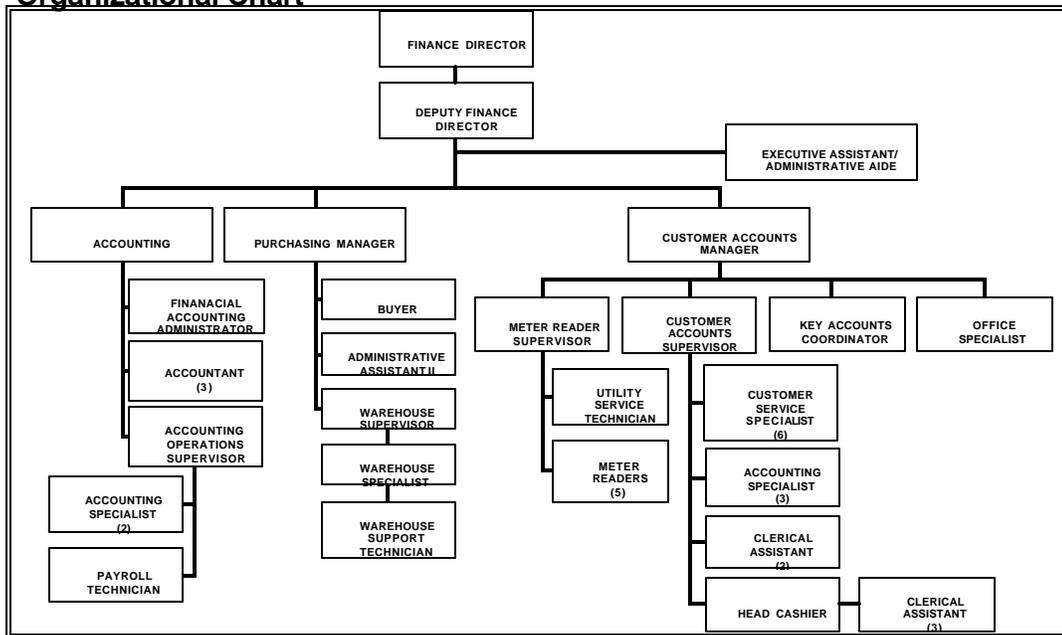
Procurement

- 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



FISCAL YEAR 2004-05 BUDGET

FINANCE DEPARTMENT

Accounting Division

Goal: Respond courteously and efficiently to all customer needs.

Objectives:

- ◆ Assist departments in understanding accounting procedures and monthly financial statement to improve an effective use of fiscal funds.
- ◆ Improve knowledge of application for writing reports to attain better self sufficient department operation and better customer support.
- ◆ Perform revenue and trend analysis by June 1st to assist departments in budget preparation.
- ◆ Continue providing payroll support as payroll liaison between departments and HR for payroll processing, budgeting and special reports or queries as needed.
- ◆ Attain certifications for 2 staff members to improve government expertise by September 2005.
- ◆ Provide accurate and timely reports to departments and City Commission.

Goal: Develop and implement policies which ensure the City's long term financial stability.

Objectives:

- ◆ Develop and implement a capital asset policy.
- ◆ Review the investment practices and update policies if necessary by April 2005.
- ◆ Provide investment results consistent with the investment policy and the best practices of the profession.

Goal: Establish organizational operating processes to meet the needs of the community in an efficient and cost effective manner.

Objectives:

- ◆ Pursue miscellaneous receivable past due accounts to increase collection by 5%.
- ◆ Process grant reimbursement requests within 60 days from expense to improve cash flow.
- ◆ Improve inventory management with assistance of the purchasing department by January 2005.

Major Accomplishments:

- Adopted debt policy on April 26, 2004.
- Implemented GASB34 for inventory of infrastructure assets based on the consultant report (PBS&J).
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report for the fiscal year ending September 30, 2002.
- Received GFOA Distinguished Budget Presentation Award for fiscal year beginning October 1, 2003.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Turn around time for processing checks	26 days	21 days	20 days
Invoices returned for errors	2.9%	2%	1%
Number of employees trained on HTE	30	60	50
Investment results compared to SBA	2.35%:1.38%	3.45%:1.75%	N/A
Past due accounts receivable collected			
Companies	7.05%	13.00%	14.40%
Individuals	10.85%	11.00%	11.50%
Accounts receivable written off	5.1%	5.0%	5.23 %
Number of fixed asset records	181,592	182,285	199,000
GFOA award for financial reporting (consecutive)	14	15	16
GFOA budget award (consecutive)	5	6	7

City of Leesburg, Florida

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT

Finance

DIVISION

Accounting

CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Finance Director	0.40	0.00	0.40	36,560
Executive Assistant/Administrative Aide	1.00	0.00	1.00	43,160
Deputy Finance Director	0.30	0.00	0.30	23,816
Financial Accounting Administrator	1.00	0.00	1.00	62,629
Accounting Operations Supervisor	1.00	0.00	1.00	39,743
Accountant	2.00	1.00	3.00	101,727
Accounting Specialist	3.00	-1.00	2.00	58,991
Payroll Technician	0.00	1.00	1.00	32,982

TOTAL	8.70	1.00	9.70	399,608
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
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TOTAL

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Finance		Accounting			001-1331-513	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	368,584	424,169	221,054	349,342	399,608
1310	Temporary Labor	1,951	8,890	0	0	0
1410	Overtime	687	110	1,249	2,000	2,000
1530	Bonuses	1,050	1,127	1,020	1,088	1,213
2110	FICA	27,205	30,488	16,383	24,843	28,477
2210	Retirement	18,838	19,194	16,770	26,523	33,582
23xx	Health & Life Insurance	47,600	55,708	34,948	59,139	64,062
2410	Workers' Compensation	564	1,032	780	1,223	1,082
26xx	Other Payroll Benefits	2,401	2,416	1,991	3,171	3,432
TOTAL PERSONAL SERVICES		468,880	543,134	294,195	467,329	533,456
OPERATING EXPENSES						
3110	Professional Services	0	0	11,273	0	0
3210	Auditing	53,099	57,924	55,633	74,900	70,400
4010	Travel	3,889	9,940	5,982	9,700	12,495
4110	Communication	174	277	171	200	200
4150	Fiber Optic Communication	1,152	1,332	840	1,260	3,396
4210	Postage	4,526	5,327	3,599	4,900	5,100
4510	Insurance	1,533	2,652	1,335	2,693	1,411
46xx	Rep/Maint-Comm Equip	6,805	6,319	3,746	5,538	6,400
4710	Printing & Binding	5,956	5,185	1,374	4,160	3,500
4911	Advertising	637	628	0	800	800
4920	Other Current Charges	1,181	2,207	484	1,550	1,550
5110	Office Supplies	2,870	4,509	4,056	5,000	4,860
5180	Minor Furniture/Equipment	2,825	401	658	1,200	550
52xx	Operating Supplies	1,834	1,265	1,004	1,350	2,950
5410	Publications & Membership	663	514	444	600	600
5440	Education	436	463	(255)	1,000	4,600
5450	Training	2,570	2,736	3,249	5,820	4,115
TOTAL OPERATING EXPENSES		90,150	101,679	93,593	120,671	122,927
CAPITAL OUTLAY						
6410	Machinery & Equipment	0	6,863	0	0	0
TOTAL CAPITAL OUTLAY		0	6,863	0	0	0
OTHER USES						
9941	Utilities Allocation	(279,515)	(325,839)	(196,000)	(294,000)	(393,830)
TOTAL OTHER USES		(279,515)	(325,839)	(196,000)	(294,000)	(393,830)
TOTAL APPROPRIATIONS		279,515	325,837	191,788	294,000	262,553

City of Leesburg, Florida

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT	DIVISION			
Finance	Accounting			
	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	467,329	533,456	66,127	14.15%
Operating Expenses	120,671	122,927	2,256	1.87%
Other Uses	(294,000)	(393,830)	(99,830)	33.96%
TOTALS	<u>294,000</u>	<u>262,553</u>	<u>(31,447)</u>	<u>-10.70%</u>

Significant Budget Changes:

Sixty percent (60%) of the costs for this division are allocated to the expenses of the utility funds. Personal Services rose to accommodate hiring an additional accountant to assist with audit functions and grant reporting and compliance.

FISCAL YEAR 2004-05 BUDGET

FINANCE DEPARTMENT

Collections Division

Goal: Collect and account for all cash receipts in a safe environment.

Objectives:

- ◆ Provide continuous information to our customers via the internet.
- ◆ Maintain and update all cash transactions every day.
- ◆ Promote bank drafting and e-payments through bill inserts and daily correspondence.
- ◆ Provide accurate records on daily work.
- ◆ Train employees to be alert and limit amount of available cash in accordance with safety guidelines.
- ◆ Keep security system in proper working order.

Goal: Eliminate outside collections agency.

Objectives:

- ◆ Develop and establish in-house collections policies and procedures.
- ◆ Train employees to perform telephone calls and follow-up work to review past due accounts.
- ◆ Provide time and tools to employees that will be responsible for this task.
- ◆ Secure a Credit Reporting Agency to track forwarding addresses and to show a debt that is owed to the City of Leesburg on the customer's credit history.

Major Accomplishments:

- Began accepting and processing e-payments in May 2004.
- Initiated a pilot collection program and collected approximately 9% of final past due bills to reduce the number of accounts sent to the Collection Agency.
- Trained other departments to process their cash receipts through the HTE software system.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Occupational license transactions	3,033	2,512	3,100
Payments processed	287,439	287,465	301,000
Bank draft customers	3,638	3,885	4,200
Percent of total customers using bank drafting	15.199	18.00%	16.8%
Mailed reminder notices	48,487	44,562	33,000
Disconnects processed	3,845	3,592	3,000
Telephone calls	20,200	25,414	25,500
Number of accounts to collection agency	1,248	1,144	0
Dollar value of accounts to collection	\$292,324	\$300,073	\$310,000
Dollar value collected	\$35,000	\$38,700	\$39,000
E-payment customers	0	948	500
Percent of total customers using e-payments	0	.2%	3%

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT
Finance

DIVISION
Collections

CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Head Cashier (Collections Supervisor)	1.00	0.00	1.00	30,455
Clerical Assistant	4.00	0.00	4.00	84,494
Office Specialist	1.00	0.00	1.00	25,809

TOTAL	6.00	0.00	6.00	140,758
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
Postage machine and scale	20,000		20,000

TOTAL	20,000		20,000
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FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION	ACCOUNT				
Finance	Collections	001-1332-513				
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>PERSONAL SERVICES</u>						
12xx	Regular Salaries & Wages	147,919	151,193	78,424	152,364	140,758
1310	Temporary Labor	0	2,260	4,615	2,000	3,000
1410	Overtime	847	995	2,943	2,000	2,000
1530	Bonuses	735	750	500	750	750
2110	FICA	10,524	11,207	6,012	11,296	10,454
2210	Retirement	7,934	8,281	6,342	12,951	13,020
23xx	Health & Life Insurance	33,863	30,742	14,546	34,488	32,620
2410	Workers' Compensation	226	369	283	533	382
26xx	Employee Benefits	0	13	33	0	0
TOTAL PERSONAL SERVICES		202,048	205,810	113,698	216,382	202,984
<u>OPERATING EXPENSES</u>						
3110	Professional Services	16,487	21,252	18,558	19,000	5,000
3410	Contract Services	0	300	0	0	300
4010	Travel	826	402	497	1,000	2,000
41xx	Communication	23,888	23,783	16,402	23,992	25,692
4210	Postage	18,189	21,927	8,716	22,000	20,000
4410	Rentals	929	932	986	1,200	1,200
4510	Insurance	4,317	1,498	662	1,521	116
463x	Rep/Maint Comm Equip	5,632	7,091	3,799	4,650	7,400
4710	Printing & Binding	1,154	1,286	44	1,400	1,000
49xx	Advertising	5,234	5,641	1,732	12,000	6,500
5110	Office Supplies	2,280	1,875	1,654	2,600	3,000
5180	Minor Furniture/Equipment	376	410	237	1,200	1,000
52xx	Operating Supplies	3,358	6,760	1,580	5,000	5,000
5410	Publications & Memberships	315	350	316	350	350
5440	Education	1,171	1,523	0	1,200	600
5450	Training	945	450	1,050	2,000	2,500
TOTAL OPERATING EXPENSES		85,101	95,480	56,233	99,113	81,658
<u>CAPITAL OUTLAY</u>						
6210	Buildings	13,364	0	0	0	0
6410	Machinery & Equipment	7,261	0	0	0	20,000
TOTAL CAPITAL OUTLAY		20,625	0	0	0	20,000
<u>OTHER USES</u>						
9941	Utilities Allocation	(292,385)	(286,226)	(199,813)	(299,720)	(289,410)
TOTAL OTHER USES		(292,385)	(286,226)	(199,813)	(299,720)	(289,410)
TOTAL APPROPRIATIONS		15,389	15,064	(29,882)	15,775	15,232

City of Leesburg, Florida

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT
Finance

DIVISION
Collections

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	216,382	202,984	(13,398)	-6.19%
Operating Expenses	99,113	81,658	(17,455)	-17.61%
Capital Outlay	0	20,000	20,000	N/A
Other Uses	(299,720)	(289,410)	10,310	-3.44%
TOTALS	15,775	15,232	(543)	-3.44%

Significant Budget Changes:

Ninety-five percent (95%) of the costs for this division are allocated to the expenses of the utility funds.

FISCAL YEAR 2004-05 BUDGET

FINANCE DEPARTMENT

Customer Service Division

Goal: Respond courteously and efficiently to all customer needs.

Objectives:

- ◆ Maintain customer records and generate utility bills related to the seven utility services.
- ◆ Provide an organized structure and team that is knowledgeable in both billing and customer service.
- ◆ Provide continuous training to clerks in all areas of customer relations and telephone courtesy.
- ◆ Assist other city departments with knowledge and support to use the customer information system.
- ◆ Furnish employees with information and training relative to policy and ordinance changes.

Goal: Remodel billing area

Objectives:

- ◆ Purchase and install wall partitions around billing specialists.
- ◆ Reduce unsightly clutter to present an organized and professional office to our customers.

Goal: Expand and maintain a successful key accounts program

Objectives:

- ◆ Assist all commercial customers with a one-stop environment through Key Accounts Manager.
- ◆ Develop and maintain consumption graphs and reports for key accounts.
- ◆ Enhance established relationships with 27 key account customers.

Major Accomplishments:

- Eliminated use of customer cards and transferred all manual information to the computer.
- Entered e-mail addresses on customer accounts.
- Presented OUCH safety program to over 700 kindergarten students to educate them in indoor electrical safety.
- Developed relationships with 27 top commercial accounts and assisted with the reduction and combination of utility accounts.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Telephone calls	60,200	72,748	67,000
Work orders	77,933	91,557	88,168
Walk-in customers served	12,300	15,174	14,000
New utility service			
Electric	496	703	910
Area lights	96	91	107
Meter treater	130	110	150
Gas	315	390	450
Water	314	420	425
Irrigation	23	20	20
Reuse water	64	73	60
Internet	303	361	500
Solid Waste	116	179	132
New customers contacted	520	294	450
Energy audits	53	51	50
Regular monthly utility bills-annual # periodic billings	185	176	180
Final bill for disconnected customers-annual # periodic billings	48	48	50
Corrected/adjusted bills processed	858	1,054	900

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT

Finance

DIVISION

Customer Service

CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Finance Director	0.30	0.00	0.30	27,420
Deputy Finance Director	0.40	0.00	0.40	31,755
Customer Accounts Manager	1.00	0.00	1.00	62,629
Customer Accounts Supervisor	1.00	0.00	1.00	35,322
Customer Service Specialist	6.00	0.00	6.00	183,291
Accounting Specialist	3.00	0.00	3.00	90,121
Key Accounts Coordinator	1.00	0.00	1.00	50,197
Clerical Assistant	1.00	0.00	1.00	20,904

TOTAL	13.70	0.00	13.70	501,639
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
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TOTAL

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL						
DEPARTMENT		DIVISION			ACCOUNT	
Finance		Customer Service			001-1334-513	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>PERSONAL SERVICES</u>						
12xx	Regular Salaries & Wages	378,930	440,872	301,586	488,407	501,639
1410	Overtime	1,138	1,662	3,982	2,000	2,000
1510	Suggestion Program	0	100	0	0	0
1530	Bonuses	1,413	1,433	1,588	1,713	1,713
2110	FICA	27,598	31,398	22,486	34,727	35,839
2210	Retirement	22,573	24,222	23,889	39,137	43,865
23xx	Health & Life Insurance	64,886	78,588	52,836	89,713	89,541
2410	Workers' Compensation	578	1,076	1,070	1,709	1,359
2610	Other Payroll Benefits	2,369	2,626	1,871	3,188	3,177
TOTAL PERSONAL SERVICES		499,485	581,977	409,308	660,594	679,133
<u>OPERATING EXPENSES</u>						
4010	Travel	2,119	3,031	4,284	4,000	7,360
4110	Communication	534	815	967	1,200	1,700
4150	Fiber Optic Communication	1,260	1,716	1,320	1,980	4,224
4210	Postage	73,744	78,814	58,086	82,000	85,000
4410	Rentals	425	350	350	400	400
4415	Internal Fleet Lease	0	0	0	0	1,803
4510	Insurance	1,837	3,453	1,978	3,507	3,523
461x	Rep/Maint Vehicles & Hvy Equip	7,176	1,170	1,170	2,160	2,160
463x	Rep/Maint Comm Equip	2,890	10,316	7,506	9,700	13,450
4710	Printing & Binding	1,878	2,496	777	2,500	2,500
4810	Promotional Activities	325	2,153	381	7,500	5,000
49xx	Advertising	82	35	0	100	0
5110	Office Supplies	1,820	2,957	1,645	3,000	3,500
5180	Minor Furniture/Equipment	3,082	1,419	200	1,000	6,000
521x	Operating Supplies	23,381	21,055	13,197	22,400	24,400
5230	Fuel Purchase	0	73	364	800	800
5410	Publications & Memberships	303	269	253	200	250
5450	Training	1,035	1,141	2,473	5,300	5,500
TOTAL OPERATING EXPENSES		121,891	131,263	94,951	147,747	167,570
<u>CAPITAL OUTLAY</u>						
6410	Machinery & Equipment	19,995	0	0	0	0
TOTAL CAPITAL OUTLAY		19,995	0	0	0	0
<u>OTHER USES</u>						
9941	Utilities Allocation	(641,371)	(713,240)	(538,894)	(808,341)	(846,703)
TOTAL OTHER USES		(641,371)	(713,240)	(538,894)	(808,341)	(846,703)
TOTAL APPROPRIATIONS		0	0	(34,635)	0	0

City of Leesburg, Florida

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT	DIVISION			
Finance	Customer Service			
	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	660,594	679,133	18,539	2.81%
Operating Expenses	147,747	167,570	19,823	13.42%
Other Uses	(808,341)	(846,703)	(38,362)	4.75%
TOTALS	<u>0</u>	<u>0</u>	<u>0</u>	<u>N/A</u>

Significant Budget Changes:

One hundred percent (100%) of the costs for this division are allocated to the expenses of the utility funds.

FISCAL YEAR 2004-05 BUDGET

FINANCE DEPARTMENT

Meter Readers Division

Goal: Read electric, gas, water, and re-use water meters accurately and expeditiously, while showing the utmost respect for customers and property.

Objectives:

- ◆ Continue training employees in all areas of customer relations to continually improve necessary skills and abilities.
- ◆ Utilize the functions of the handheld meter reading devices to identify locked gates, safety issues, and security access sites to improve access time and reduce delays associated with these barriers.
- ◆ Update standards to more accurately reflect the improved capacity and capabilities of the modernized meter reading equipment.
- ◆ Reduce instances of meter rereads by 10% through additional training and coaching and monitor effectiveness through periodic reports.

Goal: Assist with conversion to automated meter reading (AMR).

Objectives:

- ◆ Identify specific areas and locations within the current customer base for the implementation of AMR meter conversions.
- ◆ Record route information and track time savings as routes are saturated with AMR.
- ◆ Provide detail reports to utility departments.

Major Accomplishments:

- Reduced rereads by more than twenty-percent within the first six months.
- Provided reports to utility departments on specific meter locations for the AMR installation.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Meters read			
Electric	242,348	255,146	252,350
Gas	114,083	119,450	120,200
Water	142,045	146,353	145,500
Irrigation	5,751	7,255	6,225
Reuse water	1,475	2,483	2,094
Square miles of service area			
Electric	50	50	50
Gas	73	83	73
Water	26	29	29
Mailed access/high consumption letters	864	783	700
Rereads	6,463	4,846	4,000
AMR installed (% of total)			
Electric	5%	10%	20%
Gas	5%	13%	20%
Water	0%	5%	10%
Irrigation	0%	2%	5%
Reuse Water	0%	31%	20%

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT
Finance

DIVISION
Meter Readers

CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Meter Reader Supervisor	1.00	0.00	1.00	44,034
Meter Reader	5.00	0.00	5.00	108,513
Utility Service Technician	1.00	0.00	1.00	34,819
Standby				3,640

TOTAL	7.00	0.00	7.00	191,006
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
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TOTAL

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Finance		Meter Readers			001-1338-513	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	206,616	213,249	115,062	196,547	191,006
1410	Overtime	3,668	3,856	8,365	7,000	5,000
1530	Bonuses	875	875	863	875	875
2110	FICA	15,398	15,947	9,003	13,923	14,027
2210	Retirement	12,073	11,838	9,473	16,367	17,331
23xx	Health & Life Insurance	37,407	41,306	24,846	42,055	44,697
2410	Workers' Compensation	2,459	3,931	2,687	4,621	3,224
262x	Other Payroll Benefits	70	348	142	324	240
TOTAL PERSONAL SERVICES		278,566	291,350	170,441	281,712	276,400
OPERATING EXPENSES						
3110	Professional Services	0	0	575	0	0
4010	Travel	0	0	0	500	800
4110	Communication	3,492	3,819	3,186	4,000	5,000
4150	Fiber Optic Communication	576	660	328	492	1,128
4210	Postage	11	8	159	500	300
4415	Internal Fleet Lease	0	0	0	0	11,176
4510	Insurance	3,246	4,134	2,434	4,198	4,384
461x	Rep/Maint Vehicles & Hvy Equip	13,574	8,858	5,224	7,560	7,560
423x	Rep/Maint Comm Equip	6,261	4,517	900	5,775	8,100
4911	Advertising-Other ads	0	31	0	100	0
4920	Other Current Charges	0	93	0	0	0
5110	Office Supplies	438	214	860	500	800
5180	Minor Furniture/Equipment	117	365	457	1,000	1,000
5210	Operating Supplies	3,926	12,848	2,373	3,000	3,000
5215	Uniforms	1,601	1,098	627	2,000	2,000
5230	Fuel Purchases	6,160	7,686	5,059	8,000	8,000
5450	Training	525	0	86	800	1,000
TOTAL OPERATING EXPENSES		39,927	44,331	22,268	38,425	54,248
CAPITAL OUTLAY						
6410	Machinery & Equipment	0	18,492	15,172	15,000	0
TOTAL CAPITAL OUTLAY		0	18,492	15,172	15,000	0
OTHER USES						
9941	Utilities Allocation	(318,493)	(354,173)	(223,425)	(335,137)	(330,648)
TOTAL OTHER USES		(318,493)	(354,173)	(223,425)	(335,137)	(330,648)
TOTAL APPROPRIATIONS		0	0	(15,544)	0	0

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT
Finance

DIVISION
Meter Readers

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	281,712	276,400	(5,312)	-1.89%
Operating Expenses	38,425	54,248	15,823	41.18%
Capital Outlay	15,000	0	(15,000)	-100.00%
Other Uses	(335,137)	(330,648)	4,489	-1.34%
TOTALS	0	0	0	N/A

Significant Budget Changes:

One hundred percent (100%) of the costs for this division are allocated to the expenses of the utility funds.

FISCAL YEAR 2004-05 BUDGET

FINANCE DEPARTMENT

Procurement Division

Goal: Establish organizational operating processes and support systems to meet the needs of the community in an efficient and cost effective manner by procuring materials, supplies, equipment, and services at the lowest possible cost consistent with the quality needed to provide the very best service to the public.

Objectives:

- ◆ Promote an understanding of sound purchasing and materials management policy and procedure throughout all departments of the City. Exchange ideas and information with other public purchasing agencies in an effort to solve common problems.
- ◆ Determine the most efficient and cost-effective means of securing an item or service by acquiring needed goods and services of acceptable quality and providing them to the requisitioning unit when required.
- ◆ Develop and establish standards and specifications for supplies, equipment, and services by producing for approval amended and updated Purchasing Policies and Procedures and securing approval by the City Commission. Review sole source and proprietary requests and arrange for product tests and demonstrations to determine that specifications are met.
- ◆ Keep abreast of current developments in the field of purchasing, prices, market conditions, new products, and inventory control and to communicate with both vendors and the using agencies relative to these circumstances through periodic meetings with internal customers and attending frequent professional development conferences and workshops.
- ◆ Provide a means for the cost effective distribution of readily available, commonly used parts and supplies through a modified "Just In Time" system and the operation of the Central Stores Warehouse for specialty parts and supplies distribution.

Major Accomplishments:

- Established a city wide communications policy to ensure competitive bidding.
- Established new purchasing dollar thresholds that improve daily operations and increased efficiency.
- Obtained the lowest cost of goods and services that meet specifications from outside sources through an open, fair and competitive bid process, resulting in only two bid protests.
- Consolidated and contracted for similar products and services through term and requirement contracts.
- Enhanced a direct purchase order program for contracts approved by the City Commission.
- Established on-line procurement services with six new vendors to shorten delivery times and reduce inventory costs.
- Implemented a purchasing card program with city wide participation by September 30, 2004.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Sealed bids	65	27	65
Annual contracts	4	0	40
Purchase requisitions processed	421	687	600
Purchase orders processed	1,695	1,457	1,877
Request for proposals	14	19	35
Request for qualifications	1	0	3
Written request for quotations	1,306	2,230	2,100
Auction proceeds	\$43,233	\$24,451	\$40,000

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT

Finance

DIVISION

Procurement

CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Finance Director	0.30	0.00	0.30	27,420
Deputy Finance Director	0.30	0.00	0.30	23,816
Purchasing Manager	1.00	0.00	1.00	49,042
Buyer	1.00	0.00	1.00	33,256
Administrative Assistant I (Office Specialist)	1.00	0.00	1.00	35,336

TOTAL	3.60	0.00	3.60	168,870
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
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TOTAL

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Finance		Procurement			001-1366-513	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	105,951	112,374	100,991	166,123	168,870
1310	Temporary Labor	0	8,037	0	0	0
1410	Overtime	201	582	32		1,200
1530	Bonuses	375	375	450	450	450
2110	FICA	7,846	8,393	7,702	11,623	11,859
2210	Retirement	6,948	6,222	7,232	11,742	12,913
23xx	Health & Life Insurance	15,831	16,175	12,543	21,359	19,971
2410	Workers' Compensation	164	275	355	582	452
262x	Other Payroll Benefits	163	222	1,450	162	2,493
TOTAL PERSONAL SERVICES		137,479	152,655	130,755	212,041	218,208
OPERATING EXPENSES						
3110	Professional Services	0	2,420	5,000	2,500	12,875
4010	Travel	1,141	3,091	2,402	1,750	5,000
4110	Communication	1,078	1,062	854	1,200	1,236
4150	Fiber Optic Communication	576	396	256	384	852
4210	Postage	1,734	1,389	584	1,600	1,650
4310	Utilities	1,485	1,445	1,008	1,560	1,606
4510	Insurance	989	1,598	872	1,622	1,202
461x	Rep/Maint Vehicles & Hvy Equip	1,860	810	0	300	0
462x	Rep/Maint Build & Non-build	0	0	0	0	0
463x	Rep/Maint Comm Equip	6,489	6,209	3,193	5,213	5,676
4710	Printing & Binding	108	152	0	100	600
4911	Advertising	173	103	0	300	0
5110	Office Supplies	783	2,285	384	900	1,100
5180	Minor Furniture/Equipment	1,653	1,652	0	200	300
5210	Operating Supplies	1,127	1,895	534	1,000	1,030
5230	Fuel Purchases	176	98	0	200	300
5410	Publications & Membership	866	778	777	778	900
5440	Education	0	173	687	0	2,000
5450	Training	563	1,557	365	1,075	1,107
TOTAL OPERATING EXPENSES		20,801	27,113	16,916	20,682	37,434
OTHER USES						
9941	Utilities Allocation	(118,710)	(134,826)	(116,361)	(174,542)	(191,732)
TOTAL OTHER USES		(118,710)	(134,826)	(116,361)	(174,542)	(191,732)
TOTAL APPROPRIATIONS		39,570	44,942	31,310	58,181	63,910

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT			DIVISION		
Finance			Procurement		
	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE	
Personal Services	212,041	218,208	6,167	2.91%	
Operating Expenses	20,682	37,434	16,752	81.00%	
Other Uses	(174,542)	(191,732)	(17,190)	9.85%	
TOTALS	<u>58,181</u>	<u>63,910</u>	<u>5,729</u>	<u>9.85%</u>	

Significant Budget Changes:

Seventy-five percent (75%) of the costs for this division are allocated to the expenses of the utility funds.

FISCAL YEAR 2004-05 BUDGET

FINANCE DEPARTMENT

Warehouse Division

Goal: Provide cost effective materials management for efficient storage and handling of materials and supplies for redistribution to the operating departments of the City.

Objectives:

- ◆ Minimize inventory investment and operating costs while ensuring adequate supplies to meet the demands of the organization by deleting 50% of unused and slow moving stock within two years.
- ◆ 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.
- ◆ Ensure total value and quantity accountability through cyclic inventories.
- ◆ Maintain a salvage and reclamation program to dispose of scrap materials and generate revenue in order to ease the burden of taxpayers as a way of investment recovery.

Major Accomplishments:

- Continued to improve customer service by utilizing email system and working directly with departments to better meet their needs.
- Implemented new operating hours to better serve customers.
- Reduced obsolete material by 40%.
- Re-gained responsibility for organizing the City Surplus Auction Program.
- Retained warehouse consultant to review current procedures and developed an implementation plan to follow those recommendations.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Inventory receipts	3,540	3,942	4,000
Inventory dollar value received	\$2,121,095	\$5,745,721	3,451,095
Stock requisitions processed	1,496	1,258	1,000
Individual issues/returns	19,562	18,678	25,450
Average individual issues per requisition	13.1	15.0	18.5
Inventory dollar value issued	\$2,085,431	\$4,291,553	\$3,000,000
Revenue – sales of scrap	\$13,591	\$37,970.49	\$40,000

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT
Finance

DIVISION
Warehouse

CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Warehouse Supervisor	1.00	0.00	1.00	42,047
Warehouse Specialist	1.00	0.00	1.00	36,218
Warehouse Support Technician	1.00	0.00	1.00	21,109

TOTAL	3.00	0.00	3.00	99,374
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
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TOTAL

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Finance		Warehouse			001-1369-513	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	77,711	78,586	53,109	95,899	99,374
1410	Overtime	8,324	2,206	25	0	3,600
1530	Bonuses	171	250	250	375	375
2110	FICA	6,475	5,908	4,008	7,076	7,623
2210	Retirement	3,240	4,800	4,510	8,152	9,192
23xx	Health & Life Insurance	9,113	13,273	8,493	21,143	17,523
2410	Workers' Compensation	699	2,091	2,784	4,392	3,753
TOTAL PERSONAL SERVICES		105,733	107,114	73,179	137,037	141,440
OPERATING EXPENSES						
3110	Professional Services	0	0	4,800	15,000	1,000
4010	Travel	0	0	0	0	500
41xx	Communication	120	526	451	384	1,352
4210	Postage	72	0	0	0	0
4415	Internal Fleet Lease	0	0	0	0	2,266
4510	Insurance	348	596	286	605	194
461x	Rep/Maint Vehicles & Hvy Equip	3,307	3,290	1,394	2,540	2,085
462x	Rep/Maint Build & Non-build	276	276	205	200	206
463x	Rep/Maint Comm Equip	475	1,250	625	938	1,350
4710	Printing & Binding	668	79	0	200	200
4920	Other Current Charges	0	0	786	0	0
5110	Office Supplies	183	1,407	103	400	450
5180	Minor Furniture/Equipment	1,062	209	0	300	300
5210	Operating Supplies	2,804	3,143	1,141	1,700	1,751
5215	Uniforms	532	512	506	550	825
5230	Fuel Purchases	253	(76)	14	100	200
5440	Education	0	0	0	0	500
5450	Training	50	507	0	100	500
TOTAL OPERATING EXPENSES		10,150	11,719	10,311	23,017	13,679
CAPITAL OUTLAY						
6410	Machinery & Equipment	0	21,930	0	0	0
TOTAL CAPITAL OUTLAY		0	21,930	0	0	0
OTHER USES						
9941	Utilities Allocation	(110,089)	(133,725)	(101,368)	(152,051)	(147,363)
TOTAL OTHER USES		(110,089)	(133,725)	(101,368)	(152,051)	(147,363)
TOTAL APPROPRIATIONS		5,794	7,038	(17,878)	8,003	7,756

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT	DIVISION			
Finance	Warehouse			
	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	137,037	141,440	4,403	3.21%
Operating Expenses	23,017	13,679	(9,338)	-40.57%
Other Uses	(152,051)	(147,363)	4,688	-3.08%
TOTALS	<u>8,003</u>	<u>7,756</u>	<u>(247)</u>	<u>-3.09%</u>

Significant Budget Changes:

Ninety-five percent (95%) of the costs for this division are allocated to the expenses of the utility funds.

FISCAL YEAR 2004-05 BUDGET



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FISCAL YEAR 2004-05 BUDGET

HUMAN RESOURCES DEPARTMENT

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:

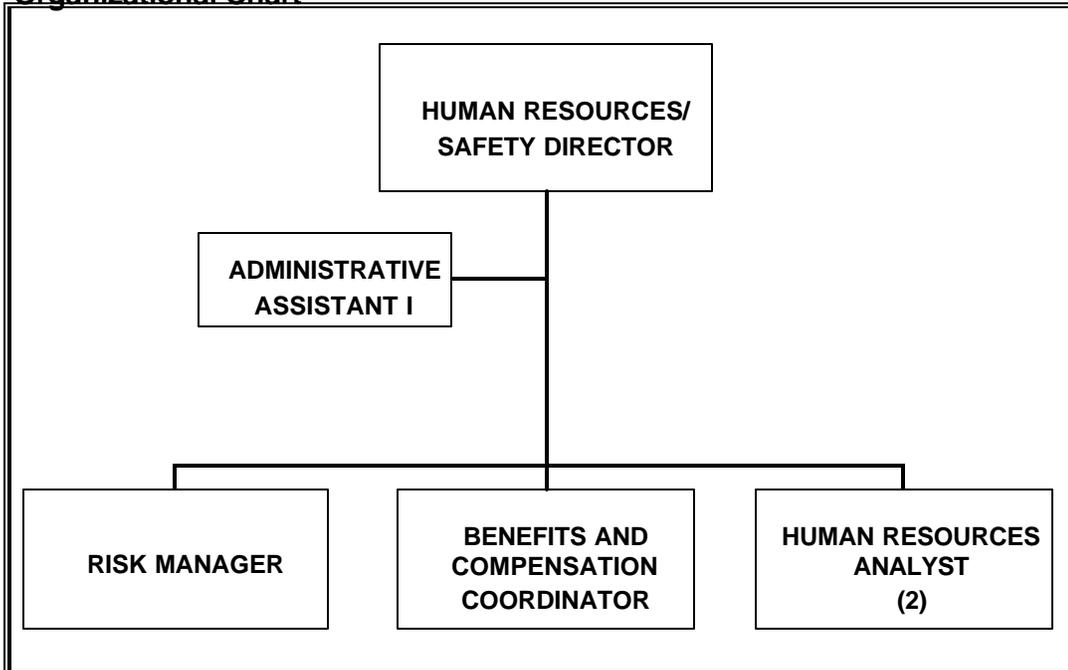
Management

- 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



FISCAL YEAR 2004-05 BUDGET

HUMAN RESOURCES DEPARTMENT

Human Resources Office

Goal: Administer quality leadership development training programs to executive and mid-level management staff on a semi-annual basis.

Objectives:

- ◆ Publish semi-annual training calendar prior to January and June of each calendar year.
- ◆ Continue on-going remedial training for supervisors regarding administering disciplinary action.
- ◆ Obtain facilitator certification for HR personnel in the areas of change and leadership development.
- ◆ Evaluate training program effectiveness on a continuous basis.

Goal: Revise employee safety manual.

Objectives:

- ◆ Rewrite and revise current safety policies into desired format by September 30, 2005.
- ◆ Distribute new policies, upon adoption to employees.
- ◆ Redistribute, upon completion, complete policies to all current employees by September 30, 2005.

Goal: Develop employee safety training programs for City-wide delivery.

Objectives:

- ◆ Design Hazcom safety training program
- ◆ Develop and implement Industrial Fork Truck, Confined Space and Fire Safety training programs

Goal: Develop quarterly/annual worker's compensation, auto and general liability and property loss reports for department directors.

Objectives:

- ◆ Establish user friendly reports outlining worker's compensation injury information for development of training efforts in specific departments.
- ◆ Track auto and general liability and property loss reports to assist in negotiations with current and potential insurance vendors.

Major Accomplishments:

- Transferred all employees from old performance appraisal system to new forms.
- Completed Salary Survey.
- Completed training certification for 7 Habits of Highly Effective People, FOCUS and Aligning Goals for Results and delivered training product to approximately 100 staff members.
- Successfully negotiated "One-Stop-Shop" Worker's Compensation program with Florida Musculoskeletal Institute.
- Assisted in the successful re-organizational efforts by several departments.
- Developed and implemented employee benefits Cafeteria Plan.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Days to process applications	N/A	2	3
Days positions advertised	N/A	30	19
Days from department receipt to start date	N/A	45	21
Percentage positions vacant	N/A	0.02	7

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT

Human Resources

DIVISION

Human Resources

CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Human Resources/Safety Director	1.00	0.00	1.00	84,226
Risk Manager	1.00	0.00	1.00	43,386
Benefits and Compensation Coordinator	1.00	0.00	1.00	42,224
Human Resources Analyst	2.00	0.00	2.00	71,619
Administrative Assistant I (Office Specialist)	1.00	0.00	1.00	35,942

TOTAL	6.00	0.00	6.00	277,397
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
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TOTAL

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Human Resources		Human Resources/Safety			001-1437-513	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	202,945	219,013	163,131	243,770	277,397
1310	Temporary Labor	7,565	3,247	0	1,000	3,000
1410	Overtime	1,104	1,813	2,629	1,000	5,000
1530	Bonuses	572	625	722	750	750
2110	FICA	15,263	17,002	12,368	17,853	19,708
2210	Retirement	11,128	13,113	13,712	20,720	25,659
23xx	Health Insurance	24,811	23,543	20,299	32,242	32,711
2410	Workers' Compensation	309	534	580	853	751
26xx	Other Payroll Services	84	359	453	360	954
TOTAL PERSONAL SERVICES		263,781	279,249	213,894	318,548	365,930
OPERATING EXPENSES						
31xx	Professional/Medical Services	21,974	26,023	28,553	42,000	41,500
3410	Contract Services	0	0	0	300	15,000
4010	Travel	523	7,406	2,235	6,000	4,000
41xx	Communication	1,393	2,515	2,041	2,744	4,756
4210	Postage	2,466	2,442	2,011	3,000	1,800
4510	Insurance	1,501	1,734	972	1,760	1,591
46xx	Repair/Maintenance	8,042	6,016	5,251	8,343	8,980
4710	Printing & Binding	4,803	3,751	2,905	9,000	5,000
4810	Promotional Activities	0	917	418	4,000	4,000
49xx	Advertising	23,657	25,536	10,665	22,700	18,200
51xx	Office Supplies	6,430	6,884	2,466	4,750	7,000
52xx	Operating Supplies	30	249	709	1,300	1,700
5410	Publications & Membership	4,251	3,590	3,440	1,200	3,500
5440	Education	(587)	(254)	0	2,500	3,000
545x	Training	11,733	49,819	10,439	25,900	10,000
TOTAL OPERATING EXPENSES		86,216	136,628	72,105	135,497	130,027
CAPITAL OUTLAY						
6410	Machinery & Equipment	11,546	0	0	0	0
TOTAL CAPITAL OUTLAY		11,546	0	0	0	0
OTHER USES						
9941	Utilities Allocation	(126,540)	(145,557)	(105,943)	(158,916)	(173,585)
TOTAL OTHER USES		(126,540)	(145,557)	(105,943)	(158,916)	(173,585)
TOTAL APPROPRIATIONS		235,003	270,320	180,056	295,129	322,372

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT	DIVISION			
Human Resources	Human Resources/Safety			
	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	318,548	365,930	47,382	14.87%
Operating Expenses	135,497	130,027	(5,470)	-4.04%
Capital Outlay	0	0	0	N/A
Other Uses	(158,916)	(173,585)	(14,669)	9.23%
TOTALS	295,129	322,372	27,243	9.23%

Significant Budget Changes:

Thirty-five percent (35%) of the costs for this division are allocated to the expenses of the utility funds.
The personal services category increase is due to the salary survey results.

FISCAL YEAR 2004-05 BUDGET



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FISCAL YEAR 2004-05 BUDGET

MANAGEMENT INFORMATION SYSTEMS DEPARTMENT

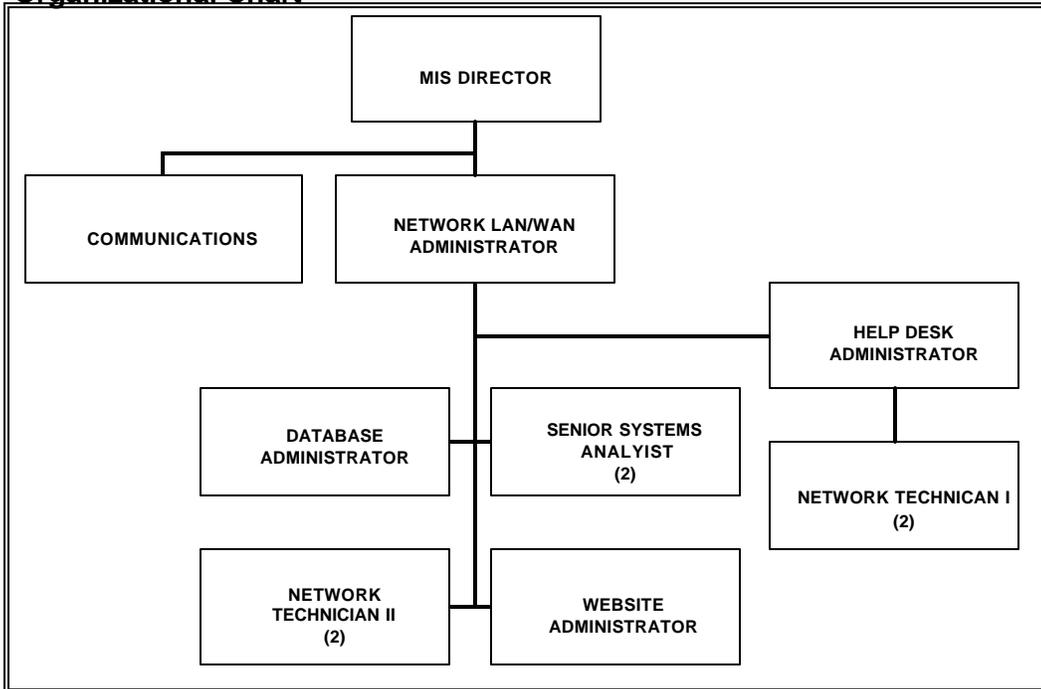
Stan Carter, MIS Director

The Management Information Systems 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



FISCAL YEAR 2004-05 BUDGET

MANAGEMENT INFORMATION SYSTEMS DEPARTMENT

Information Systems Division

Goal: Provide the City with 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.

Objectives:

- ◆ Ensure all mission-critical hardware and software systems continue to function throughout the year.
- ◆ Ensure the integrity of the City's relational database management system.
- ◆ Upgrade internal cabling at MOC and Environmental Services.

Goal: Implement new paperless agenda and imaging software.

Objectives:

- ◆ Select new software and implement paperless agenda by December 31, 2004.
- ◆ Select new software and implement imaging system by April 1, 2005.

Goal: Build a robust, full feature Geographic Information System.

Objectives:

- ◆ Convert existing information to a format readable by ESRI software by December 31, 2004.
- ◆ Provide data base management and integration.
- ◆ Provide the hardware and database infrastructure to support GIS.
- ◆ Provide GIS access to all departments by September 30, 2004.

Goal: Improve city services provided via the Internet, delivering new Online City Hall features.

Objectives:

- ◆ Expand and improve current city website.
- ◆ Continue web enablement of appropriate existing applications (Online City Hall).
- ◆ Implement new Parks and Recreation software and web enable registration for Recreation activities.

Major Accomplishments:

- Extended MIS data and Telco service to new Gas Department and Airport Fire Station facilities.
- Continued major website redesign.
- Implemented new Planning and Zoning software.
- Implemented NaviLine, enabling existing HTE applications as WEB-based applications.
- Implemented Public Safety software upgrade.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
PC network systems availability	98.3%	98.6%	99.0%
AS/400 system availability	99.1%	98.5%	99.0%
Host computer applications supported	27	27	37
PC applications supported	85	92	263
System users supported	317	319	330
PC workstations supported	355	358	365
Printers supported	194	198	232
In-house training sessions	20	28	48
Equipment installations/relocations	402	4	227

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT	DIVISION			
Management Information Systems	Information Systems			
CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
MIS Director	1.00	0.00	1.00	83,409
Network LAN/WAN Administrator	1.00	0.00	1.00	64,088
Senior Systems Analyst	1.75	0.25	2.00	141,056
Network Technician II	1.25	2.75	4.00	150,053
Help Desk Administrator	1.00	0.00	1.00	53,539
Database Administrator	1.00	0.00	1.00	57,002
Website Administrator	1.00	0.00	1.00	32,833
Help Desk Analyst	0.00	0.00	0.00	0
Network Technician I	3.00	-3.00	0.00	0
Standby				3,640
TOTAL	11.00	0.00	11.00	585,620

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
Wiring for EOC (Police)		1,500	1,500
Wiring & electronics (2 buildings)	85,000		85,000
Tape drive for network backup	4,000		4,000
14 drive U3 enclosures (2)	2,000	4,000	6,000
Rack mount server storage system (3)		15,000	15,000
Rack mount consoles (3)		9,000	9,000
Gigabit switches for network for GIS	16,000		16,000
Computer maintenance program			
Laptops (35)	70,000		70,000
Laser printer (3)	9,200		9,200
Net clock	9,500		9,500
System printers (2)	20,000		20,000
Copiers (3)	31,000		31,000
Color copier	30,000		30,000
TOTAL	276,700	29,500	306,200

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION	ACCOUNT				
Management Information Systems	Information Systems	001-1633-513				
	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05	
PERSONAL SERVICES						
12xx Regular Salaries & Wages	423,055	467,364	299,037	504,270	585,620	
1310 Temporary Labor	0	0	3,179	15,000	25,000	
1410 Overtime	9,955	10,448	17,393	25,000	25,000	
1530 Bonuses	875	1,125	1,125	1,500	1,344	
2110 FICA	32,033	35,241	23,731	35,758	42,135	
2210 Retirement	19,081	26,402	25,233	42,553	52,479	
23xx Health & Life Insurance	50,030	65,796	36,288	75,306	63,332	
2410 Workers' Compensation	646	1,142	1,091	1,752	1,535	
262x Other Payroll Benefits	325	325	207	324	324	
TOTAL PERSONAL SERVICES	536,000	607,843	407,284	701,463	796,769	
OPERATING EXPENSES						
3110 Professional Services	94,091	76,460	173,540	546,110	65,000	
3410 Contract Services	1,188	0	0	0	0	
4010 Travel	3,468	12,994	12,515	8,600	11,150	
41xx Communication	8,517	11,382	14,773	10,988	21,588	
4210 Postage	1,233	946	79	1,200	1,000	
4410 Rentals	0	0	26,470	30,000	66,000	
4411 Computer Program-Lease Eq	0	0	0	18,040	0	
4415 Internal Fleet Lease	0	0	0	0	1,854	
4510 Insurance	4,434	6,416	3,745	6,515	6,969	
46xx Rep/Maint Vehicles & Hvy Equip	3,595	5,076	2,344	1,080	1,080	
463x Rep/Maint Comm Equip	39,174	128,278	125,641	94,715	329,210	
4710 Printing & Binding	0	0	650	0	0	
49xx Advertising-Other Ads	110	44	211	0	0	
51xx Office Supplies	8,965	11,907	3,249	3,950	7,000	
52xx Operating Supplies	201,634	256,724	253,760	417,470	433,900	
5410 Publications & Membership	413	663	799	500	1,000	
5440 Education	3,339	4,597	4,270	2,250	0	
5450 Training	7,542	13,177	19,238	26,200	84,000	
TOTAL OPERATING EXPENSES	377,703	528,664	641,284	1,167,618	1,029,751	
CAPITAL OUTLAY						
6310 Improve Other Than Bldgs	0	0	0	0	86,500	
6410 Machinery & Equipment	81,819	95,998	334,926	495,000	50,000	
6411 Computer Purchases	81,404	122,588	122,095	91,400	169,700	
TOTAL CAPITAL OUTLAY	163,223	218,586	457,021	586,400	306,200	
OTHER USES						
9916 Computer Maint - Chg	(135,184)	(173,300)	(96,636)	(143,827)	(222,850)	
9941 Utilities Allocation	(895,737)	(1,219,584)	(1,399,717)	(2,099,575)	(2,088,363)	
TOTAL OTHER USES	(1,030,921)	(1,392,884)	(1,496,353)	(2,243,402)	(2,311,213)	
TOTAL APPROPRIATIONS	46,005	(37,791)	9,236	212,079	(178,493)	

City of Leesburg, Florida

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT	DIVISION			
Management Information Systems	Information Systems			
	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	701,463	796,769	95,306	13.59%
Operating Expenses	1,167,618	1,029,751	(137,867)	-11.81%
Capital Outlay	586,400	306,200	(280,200)	-47.78%
Other Uses	(2,243,402)	(2,311,213)	(67,811)	3.02%
TOTALS	212,079	(178,493)	(390,572)	-184.16%

Significant Budget Changes:

Ninety percent (90%) of the costs for this division are allocated to the expenses of the utility funds. Operating expenses rose dramatically in 2003-04 due to an increase in professional services for maintenance attributable to HTE, AS400, Public Safety Software, Imaging Project and others. Capital Outlay increased as a result of the City keeping pace with new technology. The budget includes a program to replace PC's and monitors every four (4) years. Oversight for purchase and maintenance of copiers has been transferred to this division.

FISCAL YEAR 2004-05 BUDGET



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FISCAL YEAR 2004-05 BUDGET

GEOGRAPHIC INFORMATION SYSTEMS

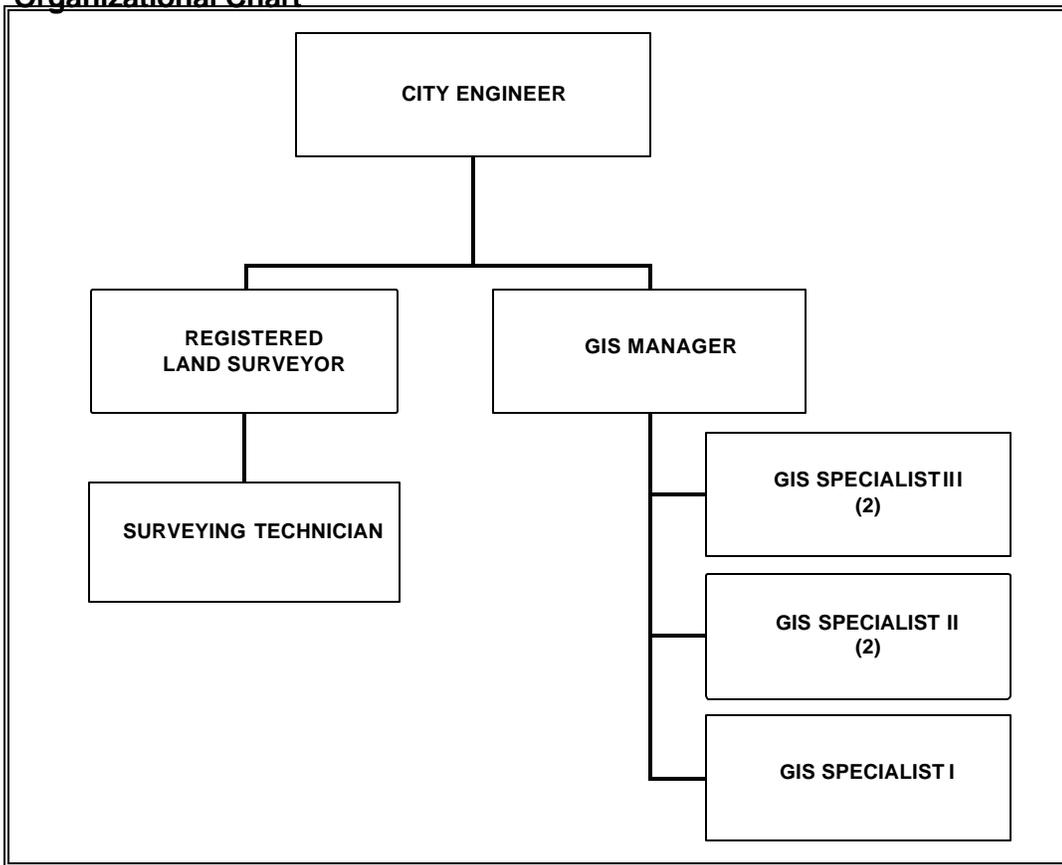
Lora L. Bailey, P.E., City Engineer

The GIS Division provides design, drafting, mapping, and technical support to the five city utility systems, which include gas, water, wastewater, stormwater, and electric. Field surveying and project stake out services are provided for the utilities as well as police, fire, customer service, planning and zoning, airport, economic development, public works, and recreation as dictated by the scope of the project.

Responsibilities:

- GIS System
- Mapping
- Field surveys
- Easements
- AutoCAD
- Project manager
- Project cost

Organizational Chart



FISCAL YEAR 2004-05 BUDGET

PUBLIC WORKS DEPARTMENT

GIS Division

Goal: Continue implementing and expanding the City's geographic information system (GIS).

Objectives:

- ◆ Once completed by Lake County, begin using updated base map data for GIS system.
- ◆ Provide training for staff to convert data, including utility mapping, into ArctInfo format.
- ◆ Create ArctInfo computerized mapping for roads, sidewalks, and stormwater conveyance system.

Goal: Respond courteously and efficiently to all customer needs.

Objectives:

- ◆ Provide GIS and surveying support for city departments as needed.
- ◆ Provide reviews for building permits, DRC and Planning and Zoning Commission items within prescribed timeframe: building permits (5 days), DRC (8-12 days), Planning and Zoning Commission (7-10 days).
- ◆ Assist public with information regarding addressing, maps, utilities, subdivisions and survey controls.

Goal: Maintain the addressing database for the City.

Objectives:

- ◆ Review and maintain the addressing database within the City as needed.
- ◆ Coordinate with Lake County 911, Leesburg Post Office, and Sprint.

Major Accomplishments:

- Coordinated data conversion project with city's consultant.
- Converted the zoning maps to digital format.
- Implemented usage of updated base map data as it became available from Lake County.
- Incorporated updated aerial map data obtained from Lake County into GIS database.
- Provided surveying and/or surveying support for Downtown Parking Garage, Sleepy Hollow Recreation Complex, Hwy 470/Turnpike Interchange gas line relocation, Hwy 470 Corridor Study, Hwy 441 utility relocation, Downtown Trail, Police Complex, the Library, and the abandoned railroad right-of-way.
- Expanded mapping capability with new plotter and scanner and trained 6 staff members.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Building permit reviews with in 5 days	N/A	82%	85%
DRC reviews (8-12 days)	N/A	82%	85%
Planning and Zoning reviews (7-10 days)	N/A	82%	85%
Map/data requests	N/A	N/A	500

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION	ACCOUNT			
GIS	GIS	001-1731-539			
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>PERSONAL SERVICES</u>					
12xx Regular Salaries & Wages	299,326	318,152	218,673	348,968	357,081
1410 Overtime	3,953	10,778	23,271	10,000	35,000
1530 Bonuses	882	916	1,043	1,043	1,063
2110 FICA	22,482	24,090	17,831	25,193	29,627
2210 Retirement	17,537	18,919	17,368	29,745	33,940
23xx Health & Life Insurance	39,475	50,577	33,549	53,217	54,014
2410 Workers' Compensation	5,574	6,626	5,908	7,400	6,250
262x Other Payroll Benefits	20	109	1,334	110	162
TOTAL PERSONAL SERVICES	389,249	430,167	318,977	475,676	517,137
<u>OPERATING EXPENSES</u>					
31xx Professional Services	6,630	15,083	10,980	43,000	15,000
3410 Contract Services	0	6,700	0	0	0
4010 Travel	1,688	1,110	874	3,000	4,000
4110 Communication	154	2,133	1,928	3,175	3,500
4150 Fiber Optic Communication	1,032	1,044	584	876	2,256
4210 Postage	268	60	379	100	500
4415 Internal Fleet Lease	0	0	0	0	6,695
4510 Insurance	2,152	3,584	1,731	3,639	1,229
4610 Rep/Maint-Vehicles & Hvy Equip	12,959	2,835	2,270	7,240	6,320
4620 Buildings	0	0	0	0	1,000
4630 Rep/Maint-Equipment	9,446	16,835	7,983	13,100	17,500
4710 Printing & Binding	0	0	0	400	0
4911 Advertising	21	60	0	0	0
4920 Other Current Charges	0	176	0	500	0
5110 Office Supplies	1,801	1,562	336	2,500	2,500
5180 Minor Furniture/Equipment	1,343	2,877	3,541	0	11,000
5210 Operating Supplies	41,252	6,049	4,598	6,000	6,000
5215 Uniforms	937	518	16	1,000	1,000
5230 Fuel Purchases	1,033	763	169	1,500	750
5410 Publications & Membership	1,053	1,029	352	550	550
5450 Training	2,496	5,899	1,634	5,000	5,000
TOTAL OPERATING EXPENSES	84,265	68,318	37,375	91,580	84,800
<u>CAPITAL OUTLAY</u>					
6410 Machinery & Equipment	88,807	0	0	0	0
TOTAL CAPITAL OUTLAY	88,807	0	0	0	0
<u>OTHER USES</u>					
9941 Utilities Allocation	(506,089)	(448,638)	(334,994)	(502,490)	(541,743)
TOTAL OTHER USES	(506,089)	(448,638)	(334,994)	(502,490)	(541,743)
TOTAL APPROPRIATIONS	56,232	49,847	21,358	64,766	60,194

City of Leesburg, Florida

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT GIS	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	475,676	517,137	41,461	8.72%
Operating Expenses	91,580	84,800	(6,780)	-7.40%
Other Uses	(502,490)	(541,743)	(39,253)	7.81%
TOTALS	<u>64,766</u>	<u>60,194</u>	<u>(4,572)</u>	<u>-7.06%</u>

Significant Budget Changes:

Ninety percent (90%) of the costs for this division are allocated to the expenses of the utility funds.

FISCAL YEAR 2004-05 BUDGET



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FISCAL YEAR 2004-05 BUDGET

AIRPORT DEPARTMENT

Charlie Weller, Airport Manager

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

Responsibilities:

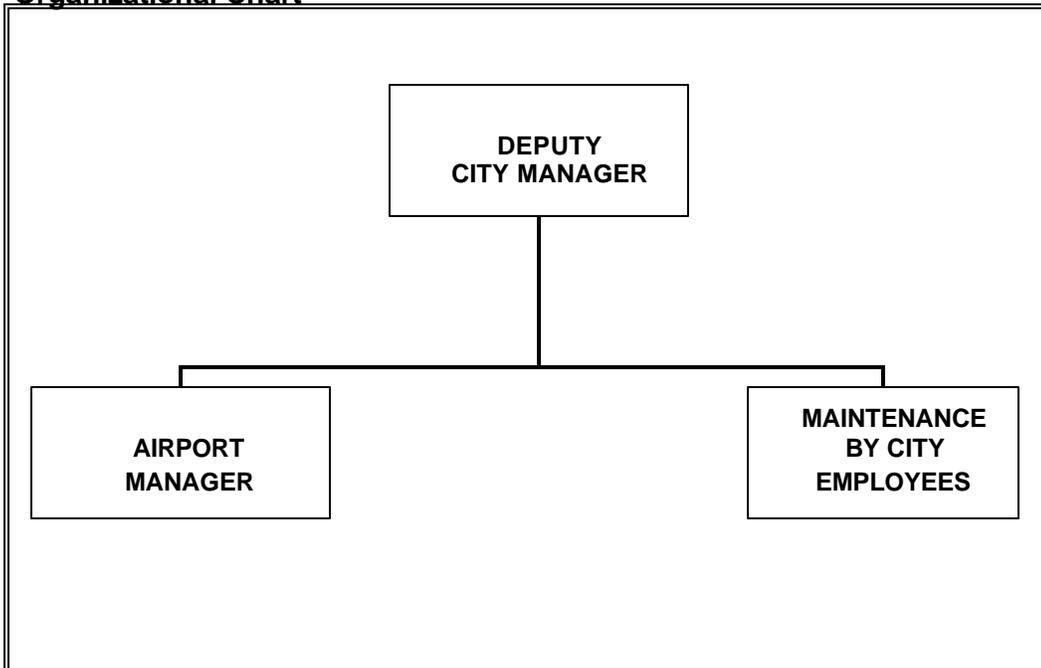
Operations

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

Maintenance

- Landscape
- Hangars
- Facilities
- Runways

Organizational Chart



FISCAL YEAR 2004-05 BUDGET

AIRPORT DEPARTMENT

Operations Division

Goal: Promote the airport as an employment and recreational center for economic development growth within the City and Lake County.

Objectives:

- ♦ Market the merits of the airport and the availability of property and buildings at the Airport.
- ♦ Increase the number of jobs on airport property by 5%.

Goal: Continue to invest in airport infrastructure to meet the needs of the community and air traveler.

Objectives:

- ♦ Decrease safety incidents occurring at the Airport by 25%.
- ♦ Complete an air traffic control tower, aircraft rescue/firefighting station, and line service building.

Goal: Expand the financial income generated annually by the airport.

Objectives:

- ♦ Maintain a 100% lease rate on all airport buildings and sites.
- ♦ Increase fuel sales by 5%.

Major Accomplishments:

- Completed a new airport entrance and landscaping.
- Removed all shade hangars and port-o-port hangars.
- Completed designs for air traffic control tower, aircraft rescue/firefighting station, and line service building.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Airport activity operations			
General aviation local	77,835	74,200	94,000
General aviation transit	44,177	68,700	79,000
Percentage of City hangars leased	100%	100%	100%
Percentage of hangar sites leased	96%	100%	96%
Percentage of commercial property leased	66%	80%	80%
Safety incidents	1	2	3
Fuel sales (AvGas & Jet A)	507,765	545,634	608,000
Airport employment	275	315	330
Construction projects completed	5	1	3

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT			DIVISION	
Airport			Operations	
CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Airport Manager	1.00	0.00	1.00	45,219

TOTAL 1.00 0.00 1.00 45,219

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
Sign for Lake Urgent Care		5,000	5,000
Lake Urgent Care parking lot	5,000		5,000

TOTAL 5,000 5,000 10,000

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Airport		Operations			001-1821-542	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	2,608	42,785	27,176	42,432	45,219
1310	Temporary Labor	0	0	0	1,870	0
1410	Overtime	0	0	0	1,000	0
1530	Bonuses	0	54	125	125	125
2110	FICA	191	3,276	2,088	3,246	3,469
2210	Retirement	169	125	2,310	3,607	4,183
23xx	Health & Life Insurance	435	131	102	88	135
2410	Workers' Compensation	42	2,216	2,115	3,297	2,775
TOTAL PERSONAL SERVICES		3,445	48,587	33,916	55,665	55,906
OPERATING EXPENSES						
31xx	Professional Services	23,738	13,199	8,135	22,400	17,400
3410	Contract Services	30	5,479	5,706	53,500	3,000
4010	Travel	296	141	72	1,000	1,000
41xx	Communication	3,214	3,535	2,271	4,132	4,076
4210	Postage	420	306	373	500	500
4310	Utilities	11,819	23,896	34,501	16,800	40,000
4415	Internal Fleet Lease	0	0	0	0	3,811
4510	Insurance	6,785	11,386	11,363	11,409	12,604
461x	Rep/Maint-Vehicles & Hvy Equip	210	1,018	1,443	2,460	3,000
462x	Rep/Maint-Build & Non-build	110,743	45,318	78,863	160,000	125,000
463x	Rep/Maint-Comm Equip	10,540	15,364	4,655	6,338	8,200
4710	Printing & Binding	36	236	75	2,500	1,000
4810	Promotional Activities	1,744	4,495	1,077	4,000	4,000
4911	Advertising	1,405	212	679	750	750
492x	Other Current Charges & Skybolt	34,730	34,105	171,230	34,230	186,580
4980	Taxes	5,798	28,428	29,159	33,000	30,000
51xx	Office Supplies	250	2,073	607	2,000	1,800
5210	Operating Supplies	6,852	12,525	1,639	7,000	5,000
5230	Fuel Purchases	0	172	390	1,000	900
5410	Publications & Memberships	2,876	960	3,326	1,500	3,980
5450	Training	0	395	0	1,000	1,000
TOTAL OPERATING EXPENSES		221,486	203,243	355,564	365,519	453,601
CAPITAL OUTLAY						
6110	Land Costs	5,354	0	0	0	0
6210	Buildings	0	39,098	0	62,000	5,000
6310	Improve Other Than Bldgs	0	0	0	40,000	5,000
TOTAL CAPITAL OUTLAY		5,354	39,098	0	102,000	10,000
GRANTS AND AIDS						
8616	Angel Flight Utilites	1,671	0	0	0	0
TOTAL GRANTS AND AIDS		1,671	0	0	0	0
TOTAL APPROPRIATIONS		231,956	290,928	389,480	523,184	519,507

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT	DIVISION			
Airport	Operations			
	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	55,665	55,906	241	0.43%
Operating Expenses	365,519	453,601	88,082	24.10%
Capital Outlay	102,000	10,000	(92,000)	-90.20%
TOTALS	523,184	519,507	(3,677)	-0.70%

Significant Budget Changes:

Line item 4920 is appropriated for the payment due to Department of Community Affairs, which is the result of the grant (#99DB4Z064502E85) agreement signed October 12, 1998. Lease revenues from Skybolt are received and 71% is remitted to DCA for economic life of the building or 30 years whichever is longer. In 2002-03, the City signed a contract to payback the \$750,000 grant in 5 annual payments. The amounts previously remitted based on lease revenue will be deducted from the final payment in fiscal year 2006-07.

FISCAL YEAR 2004-05 BUDGET



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FISCAL YEAR 2004-05 BUDGET

POLICE DEPARTMENT

H. Charles Idell, Jr., 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

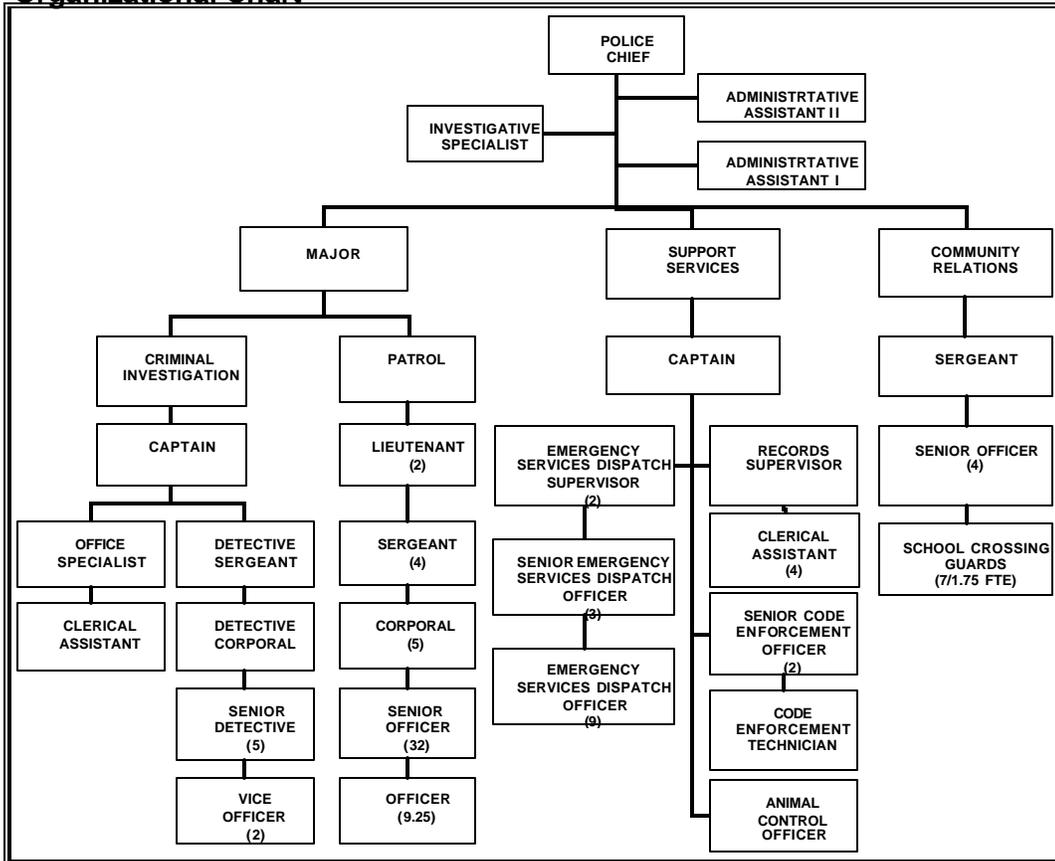
Criminal Investigation

- Investigate felony cases
- Collect information

Support Services

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

Organizational Chart



FISCAL YEAR 2004-05 BUDGET

POLICE DEPARTMENT

Administration

Goal: Create an atmosphere of safety throughout the community.

Objectives:

- ◆ Reduce Part I Crimes through proactive law enforcement and patrol techniques.
- ◆ Expand our "Neighborhood Watch" programs.
- ◆ Continue to provide a professional police response.
- ◆ Provide Youth and Safety presentations to the community.
- ◆ Provide a customer service that is courteous and efficient.

Goal: Create and preserve an environmentally healthy, clean and beautiful community.

Objectives:

- ◆ Continue a proactive code enforcement program and enforce violations.
- ◆ Respond to code enforcement calls for service promptly with the appropriate code enforcement actions.

Goal: Provide cultural and recreational activities and facilities that will meet the diverse needs of our community.

Objectives:

- ◆ Provide a safe environment at our recreational facilities through proactive and visible patrol techniques.
- ◆ Enhance our recreational activities with community-oriented policing sponsored activities and events:
 - * Halloween Downtown * Kritters for Kids * Christmas Bike Giveaway * Junior Athletic Games
 - * MADDADS Liaison * Police Explorers * Special Olympics Torch Run * Red Ribbon Day

Goal: Create and participate in resource partnering opportunities to enhance educational opportunities for all citizens.

Objectives:

- ◆ Provide a safe learning environment for all of our local schools.
- ◆ Continue our partnerships with our local schools; i.e., SRO Program, D.A.R.E. Program, Career Day presentations, etc.; as well as the department's mission to educate and train our personnel.

Major Accomplishments:

- Completed new police complex in November 2003.
- Increased police force to provide protection for Hwy 441 commercial annexation.
- Increased the number of employees that have college degrees to 45%.
- Responded to 6% increase in calls for service.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Police response calls for service	41,534	44,060	45,000
Part I Crimes	1,236	1,365	1,350
Traffic accidents	1,225	1,223	1,300
Traffic citations	6,905	6,268	6,500
Code enforcement calls for service	1,282	1,839	2,100
Code enforcement actions	731	960	1,200
Training hours	15,941	18,297	16,000
Community relations presentations	150	100	120
Code enforcement per capital expenses	\$6.08	\$8.57	\$9.00
Code enforcement cases closed	97%	98%	95%

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT	DIVISION			
Police	Administration			
CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Police Chief	1.00	0.00	1.00	96,408
Major	1.00	0.00	1.00	73,632
Captain	2.00	0.00	2.00	128,228
Lieutenant	2.00	0.00	2.00	120,797
Sergeant/Detective Sergeant	6.00	0.00	6.00	314,543
Corporal/Detective Corporal	6.00	0.00	6.00	290,824
Senior Officer/Senior Detective	27.00	16.00	43.00	1,766,609
Officer/Detective	27.25	-16.00	11.25	264,907
Investigative Specialist	1.00	0.00	1.00	49,525
Administrative Assistant II	1.00	0.00	1.00	40,726
Administrative Assistant I	1.00	0.00	1.00	27,747
Emergency Services Dispatch Supervisor	2.00	0.00	2.00	71,483
Senior Emergency Services Dispatcher	4.00	-1.00	3.00	89,037
Emergency Services Dispatcher	8.00	1.00	9.00	233,118
Records Section Supervisor	1.00	0.00	1.00	38,698
Office Specialist	1.00	0.00	1.00	28,018
Clerical Assistant	4.00	1.00	5.00	104,979
Code Enforcement Technician	1.00	0.00	1.00	22,634
School Crossing Guards (7)	1.75	0.00	1.75	32,390
Standby				3,640
TOTAL	98.00	1.00	99.00	3,797,943

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
Mobile digital radios (9)		26,000	26,000
Night vision scope		9,300	9,300
TOTAL		35,300	35,300

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION	ACCOUNT			
Police	Administration	001-2111-521			
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	2001-02	2002-03	10/03-05/04	2003-04	2004-05
PERSONAL SERVICES					
12xx Regular Salaries & Wages	3,210,503	3,594,893	2,190,755	3,604,748	3,797,943
1310 Temporary Labor	931	0	0	0	0
1410 Overtime	169,745	173,017	268,403	200,000	225,000
15xx Special Pay	81,531	89,806	65,027	86,062	95,658
2110 FICA	256,001	284,395	186,050	269,485	293,789
2210 Retirement	168,603	197,199	180,687	303,195	351,936
23xx Health & Life Insurance	434,198	549,707	347,340	583,450	579,383
2410 Workers' Compensation	53,391	87,050	73,892	111,553	92,567
262x Other Payroll Benefits	4,246	3,907	2,699	3,726	4,398
TOTAL PERSONAL SERVICES	4,379,149	4,979,974	3,314,853	5,162,219	5,440,674
OPERATING EXPENSES					
3xxx Professional Services	5,862	6,367	8,605	5,800	6,000
4010 Travel	6,810	5,769	3,911	9,000	8,000
41xx Communication	52,656	70,746	51,426	107,664	149,084
4210 Postage	8,284	8,536	6,060	9,000	9,000
4310 Utilities	27,596	31,954	61,817	65,000	99,000
4410 Rentals	4,045	4,024	2,867	4,300	4,300
4415 Internal Fleet Lease	0	0	0	0	271,556
4510 Insurance	37,350	59,511	41,472	60,427	67,390
461x Rep/Maint-Vehicles & Hvy Equip	152,858	148,484	107,312	151,624	166,528
462x Rep/Maint-Build & Non-build	4,393	2,557	1,784	2,000	2,000
463x Rep/Maint.- Comm Equip	58,025	71,230	32,364	48,575	82,200
464x Rep/Maint- Comm Tower	17,477	4,120	48,728	10,500	55,000
467x Rep/Maint.-Office Equip	0	12,232	13,102	13,000	5,000
4710 Printing & Binding	1,941	1,673	1,677	2,000	2,000
4810 Promotional Activities	0	0	679	400	500
4911 Advertising	2,005	2,634	2,454	2,500	3,500
4920 Other Current Charges	1,731	2,087	2,357	2,000	3,500
4930 DARE (other than forfeit)	1,622	1,930	1,797	500	1,800
4945 Injury/Damage to Others	0	8,156	0	0	0
4964 Drug Money	2,950	4,000	5,000	4,000	6,000
4981 Forfeiture costs	10,574	10,427	6,123	8,500	8,500
51xx Office Supplies	18,189	38,852	70,011	26,590	38,350
521x Operating Supplies	148,543	167,458	98,410	149,000	178,150
5230 Fuel Purchases	65,804	89,840	62,423	73,000	90,000
5410 Publications & Membership	5,097	4,295	4,399	4,000	4,000
5440 Education	28,815	27,732	12,827	33,000	25,000
545x Training	21,560	23,788	13,296	24,500	22,500
TOTAL OPERATING EXPENSES	684,187	808,402	660,901	816,880	1,308,858
CAPITAL OUTLAY					
6410 Machinery & Equipment	3,778	0	12,754	27,969	35,300
6418 Automation Capital Outlay	0	68,947	34,960	41,900	0
6480 Forfeiture Proceeds	8,423	21,702	10,698	20,000	0
TOTAL CAPITAL OUTLAY	12,201	90,649	58,412	89,869	35,300
TOTAL APPROPRIATIONS	5,075,537	5,879,025	4,034,166	6,068,968	6,784,832
<i>City of Leesburg, Florida</i>					

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT	DIVISION			
Police	Administration			
	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	5,162,219	5,440,674	278,455	5.39%
Operating Expenses	816,880	1,308,858	491,978	60.23%
Capital Outlay	89,869	35,300	(54,569)	-60.72%
TOTALS	6,068,968	6,784,832	715,864	11.80%

Significant Budget Changes:

The majority of capital outlay is recorded in the capital projects fund. Forfeiture proceeds are spent upon approval of the City Commission for each purchase. The balance of the forfeiture fund is in a reserve in the Executive/Miscellaneous division and can be transferred based on Commission approval. Purchases in automation capital outlay (6418) reduced from \$41,900 to -0- because a previous balance from the automation funding source (351-04) was expended during fiscal year 2003-04. Operating expenses includes \$271,556 for the vehicle lease program, which will reduce future capital outlay expenditures.

FISCAL YEAR 2004-05 BUDGET

POLICE DEPARTMENT

Animal Control Division

Goal: Continue proactive animal control services.

Objectives:

- ◆ Respond to calls for animal captures.
- ◆ Record animal bites reported.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Animal captures	320	393	400
Animal bites reported	25	22	22
Calls for service	1,700	1,715	1,700

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT
Police

DIVISION
Animal Control

CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Animal Control Officer	1.00	0.00	1.00	25,664

TOTAL	1.00	0.00	1.00	25,664
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
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TOTAL

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Police		Animal Control			001-2121-562	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	21,335	21,936	14,609	23,130	25,664
1410	Overtime	31	26	79	300	300
1530	Bonuses	125	125	125	125	125
2110	FICA	1,643	1,598	1,026	1,747	1,824
2210	Retirement	1,384	1,435	1,237	1,966	2,374
23xx	Health & Life Insurance	4,257	5,850	4,454	4,816	6,949
2410	Workers' Compensation	902	1,255	1,149	1,797	1,578
262x	Other Payroll Benefits	152	7	0	0	0
TOTAL PERSONAL SERVICES		29,829	32,232	22,679	33,881	38,814
OPERATING EXPENSES						
4210	Postage	86	0	0	0	0
4510	Insurance	378	520	307	528	549
4611	Fleet Internal Charges	0	0	180	0	0
5180	Minor Furniture/Equipment	0	0	0	200	200
5210	Operating Supplies	234	345	0	300	300
4230	Fuel Expenses	0	0	89	0	0
TOTAL OPERATING EXPENSES		698	865	576	1,028	1,049
TOTAL APPROPRIATIONS		30,527	33,097	23,255	34,909	39,863

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT			DIVISION		
Police			Animal Control		
	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE	
Personal Services	33,881	38,814	4,933	14.56%	
Operating Expenses	1,028	1,049	21	2.04%	
TOTALS	34,909	39,863	4,954	14.19%	

FISCAL YEAR 2004-05 BUDGET



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FISCAL YEAR 2004-05 BUDGET

FIRE DEPARTMENT

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

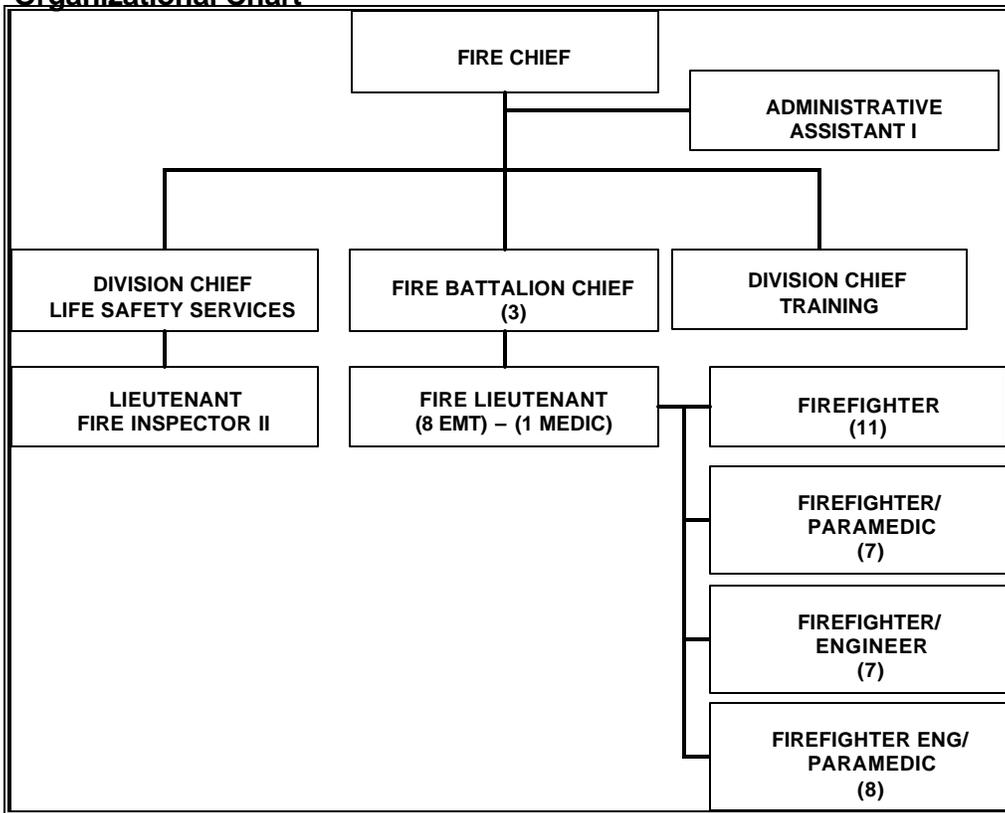
Training - Admin

Fire Training
 EMS training
 Special OPS Training
 Testing- Physicals
 CPR
 Certification - records
 SCBA-uniforms- PPC

Fire – Rescue

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

Organizational Chart



FISCAL YEAR 2004-05 BUDGET

FIRE DEPARTMENT

Fire Rescue Division

Goal: Provide fire protection service to all developed areas at ISO Class IV or better.

Objectives:

- ◆ Improve communications and dispatch by establishing protocols and training for dispatchers.
- ◆ Establish a ladder company by adding a lieutenant on each shift to the crew on Tower 1.
- ◆ Establish a fourth engine company in southwest Leesburg (Okahumpka).
- ◆ Continue to establish written Standard Operating Guidelines (SOGs) for the department.

Goal: Provide ALS first responder emergency medical service to all developed areas.

Objectives:

- ◆ Establish ALS service on Engine 3 (airport unit) in November 2004.
- ◆ Provide co-location opportunities for Lake Sumter EMS to house transport units in Station 3 (airport unit) in December 2004 and Station 4 (Okahumpka) as soon as the building is staffed and renovated.

Goal: Continue to implement programs and technologies that will enhance the safety, property values and quality of life of Leesburg's citizens.

Objectives:

- ◆ Enhance the effectiveness of our firefighters with thermal imaging technology on engines 2 and 4.
- ◆ Enhance community education programs by conducting ongoing evaluations to reduce or prevent the most common or significant emergencies.
- ◆ Continue to implement the vehicle replacement program to insure that critical fire apparatus is kept up-to-date and in a high state of readiness.

Goal: Continue to provide for the health, safety and welfare of our firefighters.

Objectives:

- ◆ Provide state-of-the-art firefighter protective clothing and equipment.
- ◆ Provide health and wellness initiatives for our employees.
- ◆ Enhance our ability to recruit and retain qualified employees.

Major Accomplishments:

- Purchased an airport rescue firefighting vehicle
- Began the process to construct a permanent airport fire station.
- Implemented thermal imaging technology on engines 1 and 3.
- Established Tower-1 as a partly staffed ladder company with one full time driver engineer.
- Updated all fire department protective breathing equipment to meet the current standards.
- Purchased the Okahumpka Fire Station from Lake County.
- Updated the 10 year strategic plan and Capital Improvement Plan for the department.

Performance Measures:

	2002-03	2003-04	2004-05
Calls for service	4,669	4,230	4,800
Training hours	5,375	6,520	7,000
School fire safety program contacts	4,519	6,089	4,619
Inspections/reviews/meetings	1,805	1,900	2,500
Pre fire plans	254	164	500
Average response time	4:17	4:09	4:00

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT	DIVISION			
Fire	Fire Control			
CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Fire Chief	1.00	0.00	1.00	76,208
Division Chief (Training)	0.00	1.00	1.00	48,599
Division Chief (Life Safety Services)	1.00	0.00	1.00	73,237
Fire Battalion Chief	3.00	0.00	3.00	192,319
Lieutenant	8.00	0.00	8.00	398,317
Lieutenant/Paramedic	1.00	0.00	1.00	56,213
Lieutenant/Fire Inspector II	1.00	0.00	1.00	48,200
Firefighter/Engineer	9.00	-2.00	7.00	301,365
Firefighter Eng/Paramedic	3.00	5.00	8.00	284,635
Firefighter	8.00	3.00	11.00	359,247
Firefighter/Paramedic	7.00	0.00	7.00	260,433
Administrative Assistant I	1.00	0.00	1.00	26,316
Deputy Fire Chief	1.00	-1.00	0.00	0
TOTAL	44.00	6.00	50.00	2,125,089

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
Equipment for Quint		60,000	60,000
TOTAL		60,000	60,000

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Fire		Fire Control			001-2220-522	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	1,545,765	1,888,821	1,219,453	1,984,284	2,125,089
1410	Overtime	181,972	206,912	165,491	195,000	107,500
15xx	Special Pay	47,604	40,911	9,885	10,750	11,250
2110	FICA	130,201	157,040	101,880	144,702	159,828
2210	Retirement	90,258	100,274	95,370	168,347	196,049
23xx	Health & Life Insurance	205,545	261,996	177,158	293,577	326,560
2410	Workers' Compensation	40,019	81,893	82,177	118,733	100,329
262x	Other Payroll Benefits	3,959	4,643	3,400	4,806	5,280
TOTAL PERSONAL SERVICES		2,245,323	2,742,490	1,854,814	2,920,199	3,031,885
OPERATING EXPENSES						
31xx	Professional Services	686	12,190	3,970	1,000	0
3410	Contract Services	7,723	9,331	6,709	10,000	12,000
4010	Travel	563	1,528	2,717	6,500	7,500
4110	Communication	7,858	8,355	5,999	9,800	11,300
4150	Fiber Optic Communication	1,152	1,464	1,000	1,500	5,376
4210	Postage	773	426	170	600	400
4310	Utilities	16,482	22,027	17,936	22,800	28,000
4410	Rentals	1,107	8,906	7,322	10,900	4,600
4415	Internal Fleet Lease	0	0	0	0	188,479
4510	Insurance	14,035	22,087	12,713	22,427	22,143
461x	Rep/Maint-Vehicles & Hvy Equip	50,815	46,725	31,349	37,450	46,420
462x	Rep/Maint-Build & Non-build	1,833	4,132	1,343	3,000	24,500
463x	Rep/Maint-Equipment	12,354	13,713	9,748	12,450	13,550
4710	Printing & Binding	416	321	228	400	400
4810	Promotional Activities	1,445	2,248	100	3,368	1,500
4911	Advertising-Other Ads	61	49	59	100	100
4920	Other Current Charges	197	9	10	200	200
4930	First Response	3,304	1,578	1,059	2,000	0
4980	Taxes	0	0	175	0	200
5110	Office Supplies	1,986	2,893	2,456	2,000	2,000
5180	Minor Furniture/Equipment	4,051	22,418	2,984	11,500	19,900
5210	Operating Supplies	13,190	14,255	12,141	16,000	18,000
5215	Uniforms	22,453	34,326	22,237	32,837	31,475
5230	Fuel Purchases	10,529	14,209	9,039	13,500	15,000
5410	Publications & Membership	2,540	3,027	3,279	2,685	3,700
5440	Education	2,369	10,010	5,136	5,000	10,000
5450	Training	5,078	7,031	1,671	3,000	7,500
TOTAL OPERATING EXPENSES		183,000	263,258	161,550	231,017	474,243
CAPITAL OUTLAY						
6410	Machinery & Equipment	8,597	28,497	0	0	60,000
6490	Trust funds	644	149	0	0	0
TOTAL CAPITAL OUTLAY		9,241	28,646	0	0	60,000
TOTAL APPROPRIATIONS		2,437,564	3,034,394	2,016,364	3,151,216	3,566,128

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT	DIVISION			
Fire	Fire Control			
	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	2,920,199	3,031,885	111,686	3.82%
Operating Expenses	231,017	474,243	243,226	105.28%
Capital Outlay	0	60,000	60,000	N/A
TOTALS	3,151,216	3,566,128	414,912	13.17%

Significant Budget Changes:

Operating expenses includes \$188,479 for the vehicle lease program, which will reduce future capital outlay expenditures. All capital outlay was previously recorded in the capital projects fund.

FISCAL YEAR 2004-05 BUDGET



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FISCAL YEAR 2004-05 BUDGET

PUBLIC WORKS DEPARTMENT

Lora L. Bailey, P.E., City Engineer

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: Building Maintenance, Streets, Solid Waste & Recycling, Landfill Long-term Care and Fleet Management.

Responsibilities:

Public Buildings

- City Hall and City Hall Annex
- Library Woman's Club building
- Old Elk's Club building
- 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

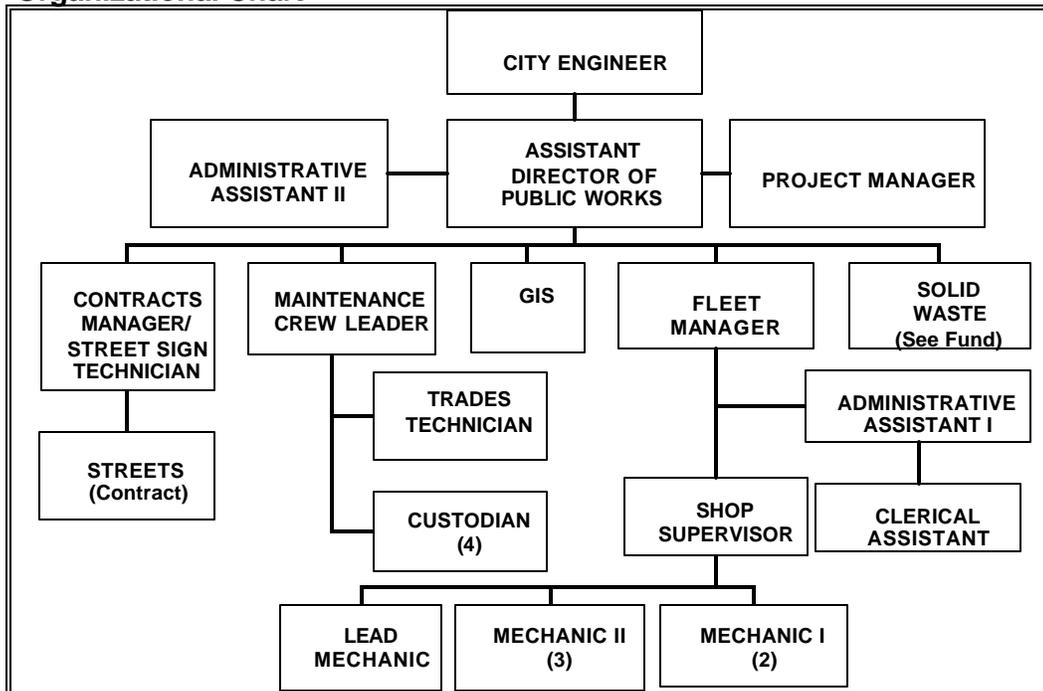
Fleet Services

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

Administration

- Clerical
- Dispatch
- Reports
- Administration
- Contracts
- Scheduling
- Personnel activity
- Capital Project Management

Organizational Chart



FISCAL YEAR 2004-05 BUDGET

PUBLIC WORKS DEPARTMENT

Fleet Services Division

Goal: Establish and maintain a sound City fleet while providing exemplary customer service.

Objectives:

- ◆ Develop and implement a long-term vehicle replacement program by January 2005.
- ◆ Assist with design and construction of new Public Works facility that will focus on Fleet Services; facility to be designed during fiscal year 2004-05, with construction initiated by April 1, 2005.
- ◆ Improve the overall efficiencies through cross training so knowledge and abilities are shared by staff; training to be on-going throughout the fiscal year.

Goal: Increase shop productivity by 3%

Objectives:

- ◆ Finalize the implementation of the H.T.E. fleet scheduling program so vehicle service items are available when needed with no wait time.
- ◆ Review service procedures to eliminate unnecessary steps in the vehicle service process.
- ◆ Increase the technicians' knowledge of repair procedures and techniques, by ensuring proper training is available.

Major Accomplishments:

- Analyzed the city's fleet and identified the optimum time for vehicle replacement.
- Developed and implemented a vehicle life expectancy program.
- Developed and implemented a satisfaction survey program.
- Developed and implemented a policy that will allow controlled financial disbursements on vehicle and equipment acquisitions.
- Assumed full responsibility for all vehicle maintenance and repairs.
- Assisted various departments with bid specification preparation or component information on vehicles and equipment for 41 purchases.
- Operated and maintained fueling sites (Police and J.T. Municipal Operations Center), which dispensed 258,142 gallons of fuel.
- Completed 24 equipment installations on new police cruisers.
- Conducted 10 Commercial Drivers License (CDL) testing programs.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
On-road break downs	161	138	130
Preventive maintenance complete	640	710	725
Vehicle, small engine and equipment repairs	1,974	2,252	2,100
Total vehicles/equipment owned by the City	644	625	650
Percent of vehicles/equipment maintained by Fleet services	90%	100%	100%
Average vehicle/equipment age (everything over \$1,000)	7 Years	6.5 Years	6.5 Years
Customer satisfaction	N/A	90%	90%

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT	DIVISION			
Public Works	Fleet Services			
CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Fleet Manager	1.00	0.00	1.00	52,678
Shop Supervisor	1.00	0.00	1.00	33,929
Lead Mechanic	1.00	0.00	1.00	45,781
Mechanic II	2.00	1.00	3.00	102,833
Mechanic I	2.00	0.00	2.00	51,252
Administrative Assistant I (Office Specialist)	1.00	0.00	1.00	24,492
Clerical Assistant	1.00	0.00	1.00	28,821
TOTAL	9.00	1.00	10.00	339,786

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
Fleet Program- Replacement	1,779,928		1,779,928
See 10 year Capital Improvement Plan adopted June 14, 2004			
Fleet Program- New			
Mid size vehicle		12,500	12,500
Trucks (8)		212,413	212,413
Trailers (4)		21,050	21,050
Trenchers (3)		201,500	201,500
Equipment (7)		50,900	50,900
Manhole maintenance trailer		35,000	35,000
Hydrant & maintenance trailer		30,000	30,000
TOTAL	1,779,928	563,363	2,343,291

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION	ACCOUNT			
Public Works	Fleet Services	001-5110-519			
	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
PERSONAL SERVICES					
12xx Regular Salaries & Wages	169,811	263,470	185,931	289,056	339,786
1310 Temporary Labor	79	4,888	903	3,000	3,000
1410 Overtime	6,554	5,384	6,690	6,000	6,000
1530 Bonuses	750	875	1,125	1,125	1,250
2110 FICA	12,779	19,745	14,275	21,234	25,926
2210 Retirement	12,314	15,488	15,614	24,570	31,430
23xx Health & Life Insurance	35,427	45,323	32,062	58,807	57,390
2410 Workers' Compensation	3,623	7,091	7,148	10,852	10,034
262x Other Payroll Benefits	0	95	122	0	198
TOTAL PERSONAL SERVICES	241,337	362,359	263,870	414,644	475,014
OPERATING EXPENSES					
31xx Professional Services	489	961	413	0	12,275
4010 Travel	784	1,364	793	2,000	3,000
41xx Communication	2,035	2,034	1,421	2,384	3,404
4210 Postage	1,903	355	226	0	400
4310 Utilities	0	0	0	0	9,600
4410 Rental	1,332	1,579	40	2,000	500
4510 Insurance	4,188	7,063	5,102	8,000	9,114
461x Rep/Maint-Vehicles & Hvy Equip	7,527	290,485	230,029	312,000	317,000
462x Rep/Maint-Build & Non-build	5,266	4,422	50	3,500	800
463x Rep/Maint-Comm Equip	2,572	3,775	1,937	3,851	4,450
4710 Printing & Binding	120	187	143	300	300
4920 Other Current Charges	569	294	75	0	0
4932 FM Inventory Over/Short	0	(9,061)	3,433	0	0
51xx Office Supplies	7,448	8,985	4,327	9,000	9,000
5210 Operating Supplies	10,435	13,204	12,317	10,000	15,000
5215 Uniforms	3,670	3,729	2,502	4,000	5,000
5220 Oil & Lubricants	9,651	136	0	0	0
5230 Fuel Purchases	2,582	4,188	3,329	4,000	5,000
52xx Vehicle Parts	199,666	0	0	0	0
5410 Publications & Memberships	345	325	556	400	550
5440 Education	0	0	0	500	1,000
5450 Training	3,248	4,789	2,607	6,000	6,000
5910 Depreciation	21,015	0	0	0	0
TOTAL OPERATING EXPENSES	284,845	338,814	269,300	367,935	402,393
CAPITAL OUTLAY					
6210 Buildings	0	0	0	0	0
6410 Machinery & Equipment	10,313	7,581	17,092	18,000	2,343,291
9000 Other Uses	0	0	0	0	0
TOTAL CAPITAL OUTLAY	10,313	7,581	17,092	18,000	2,343,291
OTHER USES					
9101 To General Fund	5,702	0	0	0	0
9930 WIP Contra (Expense)	(10,313)	0	0	0	0
9951 Fleet - Contracts	0	(859,315)	(599,951)	(891,474)	(924,348)
9952 Fleet - Non Contracts	0	(36,426)	(39,513)	(69,700)	(40,000)
9953 Lease Revenue	0	0	0	0	(2,256,350)
TOTAL OTHER USES	(4,611)	(895,741)	(639,464)	(961,174)	(3,220,698)
TOTAL APPROPRIATIONS	31,834	31,834	(89,202)	(160,595)	0

City of Leesburg, Florida

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT			DIVISION		
Public Works			Fleet Services		
	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE	
Personal Services	414,644	475,014	60,370	14.56%	
Operating Expenses	367,935	402,393	34,458	9.37%	
Capital Outlay	18,000	2,343,291	2,325,291	12918.28%	
Other Uses	(961,174)	(3,220,698)	(2,259,524)	235.08%	
TOTALS	(160,595)	0	160,595	-100.00%	

Significant Budget Changes:

One hundred percent (100%) of the costs for this division are allocated to the expenses of various divisions based on the newly implemented vehicle replacement program schedule. Personal services included wages and fringes for one (1) additional staff member necessary to properly maintain all city vehicles on a regular cycle. Currently, all parts are purchased through the Fleet Services division and charged back to the user department. The division is totally responsible for maintaining all equipment and vehicles for all departments. Effective October 1, 2004, Fleet Services will own all vehicles and equipment and lease them back to departments.

FISCAL YEAR 2004-05 BUDGET

PUBLIC WORKS DEPARTMENT

Street Maintenance Division

Goal: Provide a safe and efficient road network for the citizens of Leesburg.

Objectives:

- ◆ Develop partnerships with Florida Department of Transportation and Lake County toward road network improvements.
- ◆ Prioritize City rebuild and resurfacing projects to maximize available resources and extend road life expectancies.

Goal: Provide safer sidewalks for citizens by adding handicap ramps and repairing damaged areas.

Objectives:

- ◆ Replace 3,000 feet of existing sidewalks.
- ◆ Install 40 new handicap ramps throughout the City on existing sidewalks.
- ◆ Install 3,000 feet of new sidewalks.

Goal: Make roadways more user-friendly and safer with new signposts, curb painting of regular and handicap parking spaces.

Objectives:

- ◆ Upgrade 500 traffic signs throughout the City.
- ◆ Re-stripe 10,000 feet of roadways and paint 5,100 feet of curbing.
- ◆ Repave 12,000 feet of City streets.

Major Accomplishments:

- Constructed 2,000 feet of new sidewalks in accordance with year 4 of 5 -year master plan.
- Repaired 2,000 feet of existing sidewalks throughout the City.
- Installed over 20 handicap ramps throughout the City.
- Re-stripped over 9,000 feet of centerline and 5,100 feet of curbing.
- Participated in success of special events.
- Resurfaced 6,000 feet of streets.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Feet of dirt streets paved	0	0	0
Feet of streets re-paved	14,100	6,000	12,000
Feet of new sidewalk constructed	6,500	2,000	3,000
Feet of existing sidewalk replaced	8,826	2,000	3,000
Tons hot patch	300	250	350
Signs repaired	398	200	300
Signs replaced	374	100	200
Road striping:			
Feet of double center line	8,599	9,000	10,000
New stop bars	21	50	75
Crosswalks	0	10	20
New arrows	0	15	15
Feet of curb painted	130	5,100	5,100
Sign posts replaced	120	50	120
New signs (regulatory)	85	70	100
New signs (non-regulatory)	400	120	200
Handicap ramps installed	80	20	40

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT
Public Works

DIVISION
Street Maintenance

CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Contracts Manager/Street Sign Technician	1.00	0.00	1.00	37,622
Standby				3,640

TOTAL	1.00	0.00	1.00	41,262
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
Overlay		100,000	100,000
Crack sealing		100,000	100,000

TOTAL		200,000	200,000
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FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION			ACCOUNT	
Public Works	Street Maintenance			001-5112-541	
	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
PERSONAL SERVICES					
12xx Regular Salaries & Wages	129,956	39,267	26,379	39,946	41,262
1310 Temporary Labor	836	478	0	350	6,000
1410 Overtime	2,374	179	102	1,000	0
1530 Bonuses	955	125	125	125	125
2110 FICA	9,957	2,981	1,941	2,716	2,699
2210 Retirement	4,980	2,312	2,049	3,055	3,480
23xx Health & Life Insurance	21,008	5,406	4,432	4,816	6,742
2410 Workers' Compensation	3,404	1,763	1,927	2,275	1,884
262x Other Payroll Benefits	13	5	14	0	0
TOTAL PERSONAL SERVICES	173,483	52,516	36,969	54,283	62,192
OPERATING EXPENSES					
31xx Professional Services	24,226	49,552	645	15,000	55,000
3410 Contract Services	352,401	275,510	23,202	260,000	5,000
4010 Travel	0	351	0	3,250	1,000
4110 Communication	513	0	2	480	500
4150 Fiber Optic Communication	348	144	88	132	276
4210 Postage	324	114	0	300	200
4310 Utilities	237,724	279,203	210,507	320,000	340,000
4410 Rentals	57,821	67,293	6,985	60,000	5,000
4415 Internal Fleet Lease	0	0	0	0	4,612
4510 Insurance	8,703	7,108	3,911	7,218	5,919
461x Rep/Maint-Vehicles & Hvy Equip	71,564	1,971	2,130	4,670	5,120
462x Rep/Maint-Build & Non-build	10,173	212	6,330	40,000	100,000
463x Rep/Maint-Comm Equip	1,647	454	285	538	650
4710 Printing & Binding	0	0	0	0	0
4911 Advertising	78	0	0	0	0
4920 Other Current Charges	3,441	380	0	50	0
5110 Office Supplies	115	33	152	1,530	200
5180 Minor Furniture/Equipment	2,463	572	101	750	2,000
5210 Operating Supplies	70,915	0	1,879	1,000	5,000
5215 Uniforms	1,653	160	0	400	400
5230 Fuel Purchases	6,747	3,015	1,275	2,000	2,000
5310 Materials & Supplies	18,519	116,090	19,121	60,000	0
5311 Materials - Street Signs	33,060	26,223	14,897	10,000	25,000
5410 Publications & Memberships	20	1,193	507	50	50
5440 Education	0	0	0	100	0
5450 Training	1,641	669	0	700	1,000
TOTAL OPERATING EXPENSES	904,096	830,247	292,017	788,168	558,927
CAPITAL OUTLAY					
6310 Improve Other Than Bldgs	0	0	0	0	200,000
6410 Machinery & Equipment	19,656	0	5,889	0	0
TOTAL CAPITAL OUTLAY	19,656	0	5,889	0	200,000
TOTAL APPROPRIATIONS	1,097,235	882,763	334,875	842,451	821,119
<i>City of Leesburg, Florida</i>					

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT	DIVISION			
Public Works	Street Maintenance			
	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	54,283	62,192	7,909	14.57%
Operating Expenses	788,168	558,927	(229,241)	-29.09%
Capital Outlay	0	200,000	200,000	N/A
TOTALS	842,451	821,119	(21,332)	-2.53%

FISCAL YEAR 2004-05 BUDGET

PUBLIC WORKS DEPARTMENT

Public Buildings Division

Goal: Provide a comprehensive maintenance program to maximize building and system life expectancies, which includes preventive maintenance, normal maintenance, and the maintenance of heating and air condition systems in City-owned buildings. Improve customer service response time.

Objectives:

- ◆ Implement use of H.T.E. work request system for high, medium and low priority maintenance needs.
- ◆ Ensure that high priority needs are turned around within 6 hours (in line with nature of the need or emergency).
- ◆ Develop and implement contingency plan.
- ◆ Implement a comprehensive preventive maintenance program for monitoring and scheduling maintenance of various building systems.
- ◆ Implement 3rd year of ADA transition plan.
- ◆ Develop and implement maintenance policies for internal (Public Works departmental) training and external (interdepartmental) information and coordination.
- ◆ Assist with community safety through the boarding up of unsafe abandoned housing units.

Goal: Improve custodial services in all City-owned facilities.

Objectives:

- ◆ Benchmark custodial services with a similarly sized city.
- ◆ Develop rotation schedule for normal and extraordinary cleaning needs.
- ◆ Develop and implement cleaning policies for internal (Public Works departmental) training and external (interdepartmental) information and coordination.
- ◆ Review cleaning policies and procedures. Develop/amend as necessary.
- ◆ Develop training on procedures and products.

Major Accomplishments:

- Initiated first phase of preventive maintenance program, with high-level items, including HVAC.
- Continued with ADA transition plan.
- Added maintenance of the Police Department.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Square footage of building space maintained	148,000	231,302	236,302
Square footage of building space cleaned	60,000	121,191	126,191
HVAC system breakdowns	26	20	18
Work orders processed	250	204	275
Maintenance service contracts awarded	0	6	10

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT
Public Works

DIVISION
Public Buildings

CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Maintenance Crew Leader	1.00	0.00	1.00	30,220
Trades Technician	1.00	0.00	1.00	26,346
Custodian	4.00	0.00	4.00	94,704

TOTAL	6.00	0.00	6.00	151,270
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
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TOTAL

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION	ACCOUNT				
Public Works	Public Buildings	001-5193-519				
	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05	
PERSONAL SERVICES						
12xx Regular Salaries & Wages	179,629	129,662	108,474	168,358	151,270	
1310 Temporary Labor	4,055	6,535	0	6,000	10,000	
1410 Overtime	3,053	1,854	8,136	6,000	15,000	
1530 Bonuses	750	500	750	750	750	
2110 FICA	13,549	9,775	8,600	12,220	12,189	
2210 Retirement	9,429	7,957	8,356	14,310	13,993	
23xx Health & Life Insurance	30,705	25,737	22,231	36,734	33,982	
2410 Workers' Compensation	3,811	4,476	6,442	8,723	6,734	
262x Other Payroll Benefits	0	149	100	120	156	
	15					
TOTAL PERSONAL SERVICES	244,996	186,645	163,089	253,215	244,074	
OPERATING EXPENSES						
31xx Professional Services	10,013	2,585	0	0	15,000	
3410 Contract Services	181	0	225	10,000	50,000	
4010 Travel	0	20	0	150	500	
4110 Communication	532	1,389	2,848	1,300	2,100	
4150 Fiber Optic Communication	120	144	88	132	276	
4210 Postage	0	0	22	0	100	
4310 Utilities	51,789	53,810	37,327	60,000	60,000	
4410 Rental	38	76	1,682	100	1,200	
4415 Internal Fleet Lease	0	0	0	0	22,892	
4510 Insurance	3,687	5,073	6,420	5,151	8,548	
461x Rep/Maint-Vehicles & Hvy Equip	7,860	4,021	3,993	7,200	9,120	
462x Rep/Maint-Build & Non-build	37,405	15,739	14,571	33,500	60,000	
463x Rep/Maint-Comm Equip	907	671	632	1,938	1,450	
4710 Printing & Binding	44	0	0	0	200	
49xx Advertising	74	634	44	200	600	
5180 Minor Furniture/Equipment	2,289	1,780	2,173	2,500	2,500	
5210 Operating Supplies	10,441	14,695	15,814	18,000	20,000	
5215 Uniforms	839	418	1,313	1,500	2,500	
5230 Fuel Purchases	942	1,966	1,004	2,200	2,500	
5440 Education	0	0	0	100	700	
5450 Training	0	765	0	1,000	1,500	
TOTAL OPERATING EXPENSES	127,161	103,786	88,156	144,971	261,686	
CAPITAL OUTLAY						
6210 Buildings	0	8,580	0	0	0	
6410 Machinery & Equipment	1,515	8,450	1,488	5,500	0	
TOTAL CAPITAL OUTLAY	1,515	17,030	1,488	5,500	0	
OTHER USES						
9941 Utilities Allocation	(112,104)	(80,351)	(80,737)	(121,106)	(151,728)	
TOTAL OTHER USES	(112,104)	(80,351)	(80,737)	(121,106)	(151,728)	
TOTAL APPROPRIATIONS	261,568	227,110	171,996	282,580	354,032	

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT	DIVISION			
Public Works			Public Buildings	
	ADOPTED	ADOPTED	INCREASE/ (DECREASE)	PERCENTAGE
	2003-04	2004-05		
Personal Services	253,215	244,074	(9,141)	-3.61%
Operating Expenses	144,971	261,686	116,715	80.51%
Capital Outlay	5,500	0	(5,500)	-100.00%
Other Uses	(121,106)	(151,728)	(30,622)	25.29%
TOTALS	282,580	354,032	71,452	25.29%

Significant Budget Changes:

Thirty percent (30%) of the costs for this division are allocated to the expenses of the utility funds. This division is migrating toward maintenance of all City buildings and facilities. Operating expenses include appropriations to begin the transition.

FISCAL YEAR 2004-05 BUDGET

PUBLIC WORKS DEPARTMENT

Administration Division

Goal: Provide quality customer service to both our internal (other City Departments) and external (citizens) customers on all public works services.

Objectives:

- ◆ Process citizen complaints on the HTE work order system within 24 hours.
- ◆ Provide construction management services for all major City construction projects, including US Hwy 441 widening and utility relocation, re-roofing existing library, construction of the new library and construction of the airport tower.
- ◆ Develop road/utility working group for current projects and for planning of future projects.
- ◆ Develop Public Works/Engineering construction/technical standards.
- ◆ Complete Canal Street redesign and construction.
- ◆ Oversee the design and construction of the new Public Works facility.
- ◆ Implement a proactive pavement management program. Monitor, maintain, plan, construct and budget for all city streets and sidewalks.
- ◆ Ensure the proper maintenance, repair and custodial services on City facilities.

Goal: Provide effective coordination with external organizations as it effects the department.

Objectives:

- ◆ Continue to coordinate transportation projects with Lake County, the State of Florida, and surrounding counties and cities.

Major Accomplishments:

- Secured the old FDOT site as the new location for the Public Works office.
- Surveyed road surface conditions to develop preventative maintenance schedule.
- Completed all planned projects on time.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Work orders processed– streets	500	552	550
Adopt–a-street participants	1	4	5
Telephone calls received	4,000	4,200	4,300
Turn around time for work order hours	24	22	20

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT

Public Works

DIVISION

Administration

CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
City Engineer (Director of Public Works)	1.00	0.00	1.00	80,496
Administrative Assistant II	1.00	0.00	1.00	31,671
Project Manager	0.00	1.00	1.00	53,302
Assistant Director	0.00	0.50	0.50	16,446
Capital Projects Expense				-53,302

TOTAL 2.00 1.50 3.50 128,613

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
Field equipment		2,000	2,000

TOTAL 2,000 2,000

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION			ACCOUNT	
Public Works	Administration			001-5197-539	
	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
PERSONAL SERVICES					
12xx Regular Salaries & Wages	97,199	99,806	72,784	101,246	128,613
1310 Temporary Labor	301	0	0	1,000	3,000
1410 Overtime	506	179	248	500	0
1530 Bonuses	287	250	125	250	438
2110 FICA	7,402	7,692	5,625	7,195	13,573
2210 Retirement	2,652	6,112	1,859	8,606	10,292
23xx Health & Life Insurance	12,071	12,350	3,546	11,877	26,774
2410 Workers' Compensation	148	247	470	354	3,644
262x Other Payroll Benefits	25	117	2,360	120	6,842
TOTAL PERSONAL SERVICES	120,591	126,753	87,017	131,148	193,176
OPERATING EXPENSES					
31xx Professional Services	26	0	0	0	0
4010 Travel	1,861	3,766	703	4,200	3,000
4110 Communication	1,117	297	227	500	2,445
4150 Fiber Optic Communication	228	396	256	384	1,128
4210 Postage	466	129	57	200	250
4310 Utilities	15,413	16,977	11,549	19,000	20,000
4410 Rentals	0	0	0	300	0
4415 Internal Fleet Lease	0	0	0	0	1,803
4510 Insurance	972	1,244	644	1,261	779
461x Rep/Maint-Vehicles & Hvy Equip	3,122	50	0	0	1,080
462x Rep/Maint-Buildings	747	144	60	200	0
463x Rep/Maint-Equipment	2,055	2,211	1,238	3,313	4,400
4710 Printing & Binding	69	37	196	500	750
4911 Advertising	415	54	79	0	500
4920 Other Current Charges	269	0	70	450	500
5110 Office Supplies	1,086	224	743	1,000	2,000
5180 Minor Furniture/Equipment	823	458	455	500	1,000
5210 Operating Supplies	1,410	641	212	700	2,000
5215 Uniforms	35	26	7	100	800
5230 Fuel Purchases	1,315	0	0	0	4,500
5410 Publications & Memberships	577	1,253	426	1,200	1,200
5440 Education	0	0	0	0	500
5450 Training	810	822	718	1,500	3,700
TOTAL OPERATING EXPENSES	32,816	28,729	17,640	35,308	52,335
CAPITAL OUTLAY					
6410 Machinery & Equipment	28,599	0	18,305	0	2,000
TOTAL CAPITAL OUTLAY	28,599	0	18,305	0	2,000
GRANTS AND AIDS					
8410 Leesburg Cemeteries, Inc	62,597	69,022	55,600	79,600	75,680
TOTAL GRANTS AND AIDS	62,597	69,022	55,600	79,600	75,680
OTHER USES					
9941 Utilities Allocation	(97,841)	(77,900)	(57,413)	(86,120)	(113,117)
TOTAL OTHER USES	(97,841)	(77,900)	(57,413)	(86,120)	(113,117)
TOTAL APPROPRIATIONS	146,762	146,604	121,149	159,936	210,074

City of Leesburg, Florida

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT	DIVISION			
Public Works	Administration			
	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	131,148	193,176	62,028	47.30%
Operating Expenses	35,308	52,335	17,027	48.22%
Capital Outlay	0	2,000	2,000	N/A
Grants and Aids	79,600	75,680	(3,920)	-4.92%
Other Uses	(86,120)	(113,117)	(26,997)	31.35%
TOTALS	159,936	210,074	50,138	31.35%

Significant Budget Changes:

Thirty-five percent (35%) of the costs for this division are allocated to the expenses of the Solid Waste fund. Personal services include an increase for one new administrative position as well as some of the expenses associated with the project manager.

FISCAL YEAR 2004-05 BUDGET



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FISCAL YEAR 2004-05 BUDGET

COMMUNITY DEVELOPMENT DEPARTMENT

Laura McElhanon, 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 courteous service to the public in the permit review and issue process and coordination of the City annexation program. The Building Services Division enforces the provisions of the Standard Technical Codes, City Code of Ordinances and State Statutes.

Responsibilities:

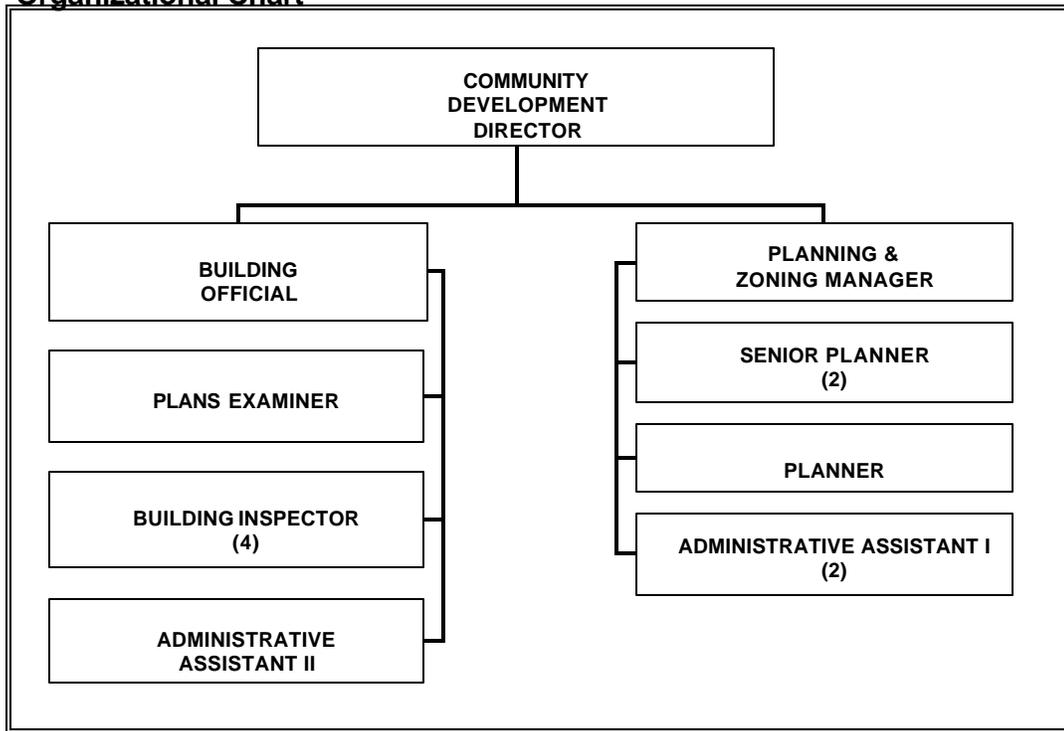
Building

- Issue permits
- Building inspections
- Contractor certification
- Code enforcement
- Unsafe housing

Planning and Zoning

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

Organizational Chart



FISCAL YEAR 2004-05 BUDGET

COMMUNITY DEVELOPMENT DEPARTMENT

Building Division

Goal: Provide efficient and cost effective procedures to regulate construction.

Objectives:

- ◆ Implement online permit tracking system in HTE NaviLine application by December 2004.
- ◆ Send inspection personnel to training provided throughout the year.
- ◆ Perform and monitor building permit reviews to ensure expeditious processing of permits, and initial reviews by all departments completed within five 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.

Goal: Ensure that all new and existing structures are safe and habitable.

Objectives:

- ◆ Promote demolition of unsafe structures by the City through publicity and file appropriate liens.
- ◆ Increase training of inspection personnel to improve the insurance service organization rating and reduce insurance premiums for residents.

Goal: Respond courteously and efficiently to all customer needs.

Objectives:

- ◆ 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).

Major Accomplishments:

- Educated and trained staff to enhance customer service and improve the building permit process.
- Improved distribution and tracking system for building permit applications.
- Increased activity for residential Safe Structure inspections.
- Implemented residential rental housing inspection process.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Permits issued:			
Commercial	104	43	40
Residential	277	195	200
Mobile home	3	12	5
Demolition:			
Residential	22	12	15
Commercial	12	26	25
Value of construction:			
Commercial	\$17,706,323	\$21,373,908	20,000,000
Residential	22,036,849	21,103,493	15,000,000
Total construction value	39,742,672	42,477,401	35,000,000
Total fees collected	239,694	603,071	500,000
Initial plan review completed within 5 days	N/A	94%	85%
DRC reviews (8-12 days)	N/A	94%	85%
Planning & Zoning reviews (7-10 days)	N/A	94%	85%

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT

Community Development

DIVISION

Building

CLASSIFICATION

Community Development Director

Building Official

Building Inspector

Plans Examiner

Administrative Assistant II

CURRENT

NEW

TOTAL

AMOUNT

0.33

0.17

0.50

34,101

1.00

0.00

1.00

60,470

2.00

2.00

4.00

139,160

1.00

0.00

1.00

44,715

1.00

0.00

1.00

28,074

TOTAL

5.33

2.17

7.50

306,520

CAPITAL OUTLAY SCHEDULE

DESCRIPTION

REPLACEMENT

IMPROVEMENT

AMOUNT

TOTAL

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL						
DEPARTMENT		DIVISION			ACCOUNT	
Community Development		Building			001-6131-524	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>PERSONAL SERVICES</u>						
12xx	Regular Salaries & Wages	179,501	199,610	136,738	217,116	306,520
1310	Temporary Labor	1,550	125	0	0	0
1410	Overtime	757	1,974	10,114	5,000	2,500
1530	Bonuses	399	541	666	792	938
2110	FICA	13,321	14,994	10,766	16,223	20,065
2210	Retirement	5,255	11,552	10,190	18,455	25,199
23xx	Health & Life Insurance	23,149	32,612	20,330	36,453	53,049
2410	Workers' Compensation	4,045	5,342	6,159	8,927	11,623
262x	Other Payroll Benefits	129	756	1,351	389	3,271
TOTAL PERSONAL SERVICES		228,106	267,506	196,314	303,355	423,165
<u>OPERATING EXPENSES</u>						
31xx	Professional Services	425	0	0	0	0
3410	Contract Services	27,595	41,391	36	0	0
4010	Travel	2,946	1,530	866	3,650	5,400
4110	Communication	716	3,049	2,754	4,735	4,980
4150	Fiber Optic Communication	576	792	416	618	1,398
4210	Postage	59	132	76	300	300
4410	Rentals	26	0	0	0	0
4415	Internal Fleet Lease	0	0	0	0	7,725
4510	Insurance	1,665	2,832	1,672	2,876	3,083
461x	Rep/Maint-Vehicles & Hvy Equip	5,623	4,860	2,979	5,400	5,400
462x	Rep/Maint-Build & Non-build	280	24	15	0	240
463x	Rep/Maint-Comm Equip	4,741	5,877	1,966	4,856	2,950
4710	Printing & Binding	635	281	554	1,000	1,000
4911	Advertising	0	0	0	0	0
4920	Other Current Charges	0	0	213	500	0
5110	Office Supplies	1,949	1,986	1,606	2,500	2,500
5180	Minor Furniture/Equipment	421	1,247	577	0	750
5210	Operating Supplies	563	1,131	1,561	500	2,320
5215	Uniforms	538	928	469	1,850	1,850
5230	Fuel Purchases	1,976	2,806	1,876	2,500	4,000
5410	Publications & Membership	469	1,678	495	2,430	2,500
5450	Training	1,530	610	626	2,000	2,000
TOTAL OPERATING EXPENSES		52,733	71,154	18,757	35,715	48,396
<u>CAPITAL OUTLAY</u>						
6410	Machinery & Equipment	0	0	16,048	18,000	0
TOTAL CAPITAL OUTLAY		0	0	16,048	18,000	0
TOTAL APPROPRIATIONS		280,839	338,660	231,119	357,070	471,561

City of Leesburg, Florida

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT			DIVISION	
Community Development			Building	
	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	303,355	423,165	119,810	39.49%
Operating Expenses	35,715	48,396	12,681	35.51%
Capital Outlay	18,000	0	(18,000)	-100.00%
TOTALS	357,070	471,561	114,491	32.06%

Significant Budget Changes:

The rise in personal services can be attributed to the addition of two building inspectors in February 2004, which was not included in adopted 2003-04 budget.

FISCAL YEAR 2004-05 BUDGET

COMMUNITY DEVELOPMENT DEPARTMENT

Planning and Zoning Division

Goal: Coordinate land development activity in the City.

Objectives:

- ◆ Process Comprehensive Plan amendments to comply with all applicable state regulations.
- ◆ Implement new land development code.
- ◆ Implement the planning and zoning tracking system in HTE Naviline application by December 2004.
- ◆ Provide reviews for building permits, Development Review Committee (DRC) and Planning and Zoning Commission items within prescribed timeframe: Building permits (5 days), DRC (8-12 days), P & Z Commission (7-10 days).
- ◆ Implement digital DRC process by December 2004.
- ◆ Coordinate activity of the CRA's.

Goal: Respond courteously and efficiently to all customer needs.

Objectives:

- ◆ Assist public with zoning, land use, impact fees, historic preservation, traffic counts, flood zones and development process.

Major Accomplishments:

- Completed the unified Land Development Code.
- Coordinated Trails Master Plan process with the City's consultant.
- Implemented review of projects in the Downtown Historic District.
- Coordinated implementation of Historic Structure amendments to the building code.
- Coordinated with the Department of Community Affairs on Comprehensive Plan amendments.
- Continued to improve the tracking system for DRC and Planning and Zoning Commission projects.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Variance cases	12	11	15
Rezoning cases	9	60	10
Planned unit development cases	4	3	10
Comprehensive plan amendments			
Small scale	11	14	12
Large scale	6	0	8
Annexation cases	14	14	15
Plat approval cases	6	2	5
Ordinance amendments	16	9	10
Conditional use permits	30	19	15
Impact fees - Wastewater	\$981,452	\$1,187,520	\$800,000
Water	\$447,776	\$624,563	\$450,000
Building permit reviews (5 days)	N/A	82%	85%
DRC reviews (8-12 days)	N/A	82%	85%
Planning & Zoning reviews (7-10 days)	N/A	82%	85%

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Community Development		Planning & Zoning			001-6151-515	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>PERSONAL SERVICES</u>						
12xx	Regular Salaries & Wages	175,470	238,741	150,864	247,240	271,039
1310	Temporary Labor	2,725	3,175	1,896	4,800	4,800
1410	Overtime	536	594	1,408	2,000	2,000
1530	Bonuses	425	786	791	792	813
2110	FICA	13,157	17,663	11,191	18,057	20,088
2210	Retirement	4,839	10,912	11,550	21,016	21,917
23xx	Health & Life Insurance	21,054	40,236	23,106	39,953	41,778
2410	Workers' Compensation	269	582	534	866	734
262x	Other Payroll Benefits	27	1,109	1,718	755	3,799
TOTAL PERSONAL SERVICES		218,502	313,798	203,058	335,479	366,968
<u>OPERATING EXPENSES</u>						
31xx	Professional Services	142,215	27,527	61,961	13,500	47,500
4010	Travel	4,746	4,747	1,374	4,000	8,400
4110	Communication	664	1,295	924	1,320	1,500
4150	Fiber Optic Communication	576	660	664	996	2,256
4210	Postage	2,482	3,414	2,513	6,000	5,000
4415	Internal Fleet Lease	0	0	0	0	1,236
4510	Insurance	1,101	2,275	1,128	2,310	1,024
461x	Rep/Maint-Vehicles & Hvy Equip	1,860	1,080	720	1,080	1,080
462x	Rep/Maint-Build & Non-build	185	79	15	0	240
463x	Rep/Maint-Comm Equip	4,583	5,110	3,660	7,255	5,950
4710	Printing & Binding	1,312	1,414	141	7,500	7,500
4810	Promotional Activities	0	0	0	3,000	3,000
4911	Advertising	8,884	19,208	10,100	30,000	30,000
4920	Other Current Charges	67	172	275	400	400
4930	Recognitions & Awards	0	0	0	0	1,500
5110	Office Supplies	3,819	3,472	1,762	3,000	3,000
5180	Minor Furniture/Equipment	1,184	310	150	500	2,000
5210	Operating Supplies	2,445	4,812	531	2,400	2,720
5215	Uniforms	85	12	0	100	50
5230	Fuel Purchases	209	284	131	250	250
5410	Publications & Membership	1,571	1,864	1,923	2,582	3,000
5450	Training	2,742	4,559	1,194	5,000	5,000
TOTAL OPERATING EXPENSES		180,730	82,294	89,166	91,193	132,606
<u>CAPITAL OUTLAY</u>						
6410	Machinery & Equipment	587	0	0	0	0
TOTAL CAPITAL OUTLAY		587	0	0	0	0
<u>OTHER USES</u>						
9941	Utilities Allocation	(259,882)	(257,459)	(182,811)	(274,217)	(324,723)
TOTAL CAPITAL OUTLAY		(259,882)	(257,459)	(182,811)	(274,217)	(324,723)
TOTAL APPROPRIATIONS		139,937	138,633	109,413	152,455	174,851

City of Leesburg, Florida

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT	DIVISION			
Community Development	Planning & Zoning			
	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	335,479	366,968	31,489	9.39%
Operating Expenses	91,193	132,606	41,413	45.41%
Capital Outlay	0	0	0	N/A
Other Uses	(274,217)	(324,723)	(50,506)	18.42%
TOTALS	<u>152,455</u>	<u>174,851</u>	<u>22,396</u>	<u>14.69%</u>

Significant Budget Changes:

Sixty-five percent (65%) of the costs for this division are allocated to the expenses of the utility funds. Operating expenses include \$31,000 for downtown parking study in line item 3110.

FISCAL YEAR 2004-05 BUDGET



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FISCAL YEAR 2004-05 BUDGET

HOUSING & ECONOMIC DEVELOPMENT DEPARTMENT

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:

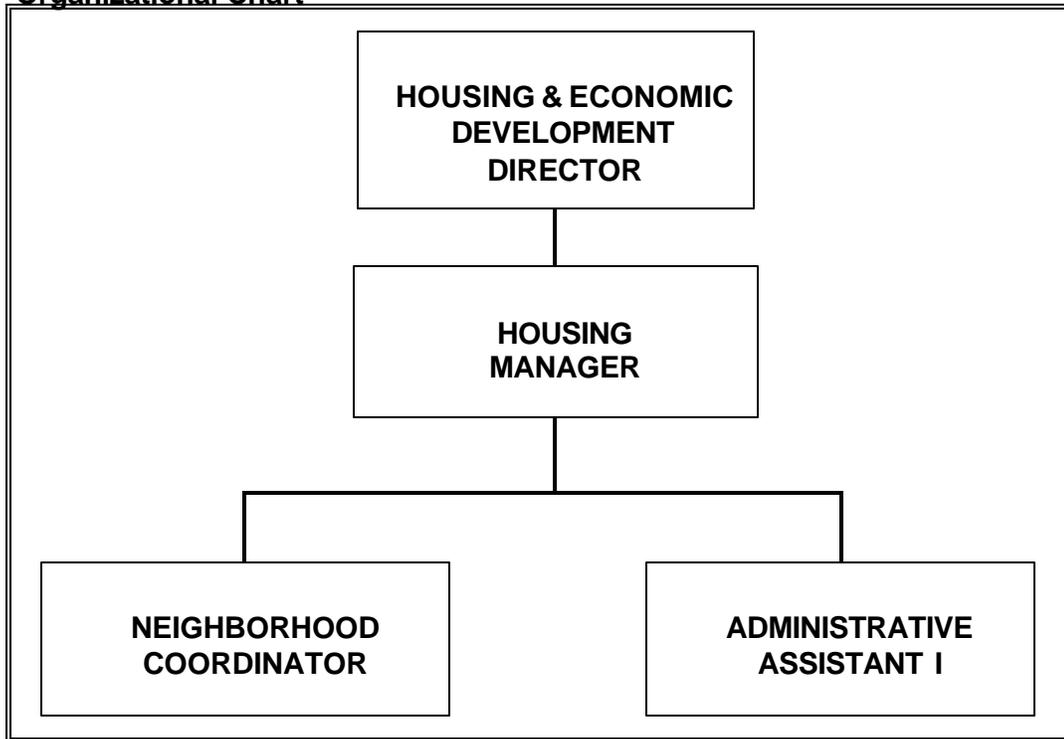
Housing

- 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



FISCAL YEAR 2004-05 BUDGET

HOUSING & ECONOMIC DEVELOPMENT

Housing & Economic Development Division

Goal: Generate a healthy business climate that enhances the quality of the City while producing tax revenues and jobs that provide goods and services to the community.

Objectives:

- ◆ Market County Road 470 property and expand marketing efforts by maintaining an accurate business inventory list.
- ◆ Renovate and open for business the Leesburg Business Incubator Center.
- ◆ Enhance the tax base by placing the residents' and prospective developers' needs in the forefront.
- ◆ Maintain and enhance the business retention and expansion program.
- ◆ Improve workforce development and education through a strong working relationship with Lake Sumter Community College, Lake Technical Center and Lake County School Board.
- ◆ Maintain an appropriate advertising program for the City as a whole.
- ◆ Assist with the marketing of fiber optics, Internet and utility conservation programs.
- ◆ Participate in various economic development related committees: Chamber of Commerce Economic Development Committee, Downtown Partnership Restructuring Committee, Development Review Committee, Business Assistance Center Committee, CDC Committee, and Lake County Workforce Development Committee.

Goal: Create an environment which provides for the diverse housing needs of the community, and increases the quality of life in the City's neighborhoods.

Objectives:

- ◆ Administer 1st Time Homebuyer's Program; act as a clearinghouse for all housing partners.
- ◆ Coordinate the approval and advance of subsidies for eligible homebuyers.
- ◆ Coordinate program applicants and interested persons to appropriate financial institutions for 1st mortgages.
- ◆ Coordinate cleanup of abandoned buildings and vacant properties.
- ◆ Administer the Home Buyers Club.
- ◆ Demolish vacant substandard structures within 60 days of find.
- ◆ Form three new neighborhood associations; coordinate six neighborhood activities and events.
- ◆ Act as a city liaison to neighborhoods and citizen associations.

Major Accomplishments:

- Completed the CR 470 Master Plan.
- Completed the Greater Leesburg Planning Area Study.
- Created a Neighborhood Handbook.
- Created the Neighborhood Brochure.
- Assisted several businesses with relocation.
- Planned and marketed available airport property.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
New jobs created	150	150	175
Jobs retained	50	50	100
New businesses created	10	10	10
Businesses retained	10	10	15
Number of businesses assisted	200	200	200
Community & neighborhood associations assisted	N/A	25	25
Neighborhood associations created	N/A	3	3
New & existing homes developed	N/A	20	50
Housing education seminars & workshops	N/A	12	15
Home buyers counseled	N/A	200	300

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT

Housing & Economic Development

DIVISION

Housing & Economic Development

CLASSIFICATION

Housing & Economic Development Director
Administrative Assistant I
Housing Manager
Neighborhood Coordinator

CURRENT

1.00
1.00
1.00
1.00

NEW

0.00
0.00
0.00
0.00

TOTAL

1.00
1.00
1.00
1.00

AMOUNT

75,587
29,685
42,557
32,474

TOTAL

4.00

0.00

4.00

180,303

CAPITAL OUTLAY SCHEDULE

DESCRIPTION

REPLACEMENT

IMPROVEMENT

AMOUNT

TOTAL

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION			ACCOUNT	
Housing & Economic Development	Housing & Economic Development			001-6254-554	
	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
PERSONAL SERVICES					
12xx Regular Salaries & Wages	53,499	171,322	85,507	179,658	180,303
1530 Bonuses	125	393	396	500	500
2110 FICA	4,087	13,114	6,353	13,032	12,825
2210 Retirement	91	5,380	3,376	15,271	9,793
23xx Health & Life Insurance	4,334	21,878	11,459	22,611	24,264
2410 Workers' Compensation	83	417	301	629	423
262x Other Payroll Benefits	4	1,245	3,947	162	6,587
TOTAL PERSONAL SERVICES	62,223	213,749	111,339	231,863	234,695
OPERATING EXPENSES					
31xx Professional Services	0	1,476	251	5,000	62,160
3410 Contract Services	0	889	23,509	60,000	0
4010 Travel	4,797	9,024	3,730	1,000	6,700
4110 Communication	809	1,657	1,422	2,700	2,700
4150 Fiber Optic Communication	120	528	328	492	1,128
4210 Postage	396	1,993	3,463	3,500	5,000
4310 Utilities	2,242	2,079	1,518	6,550	2,178
4410 Rentals	0	0	0	300	0
4510 Insurance	421	868	440	832	0
46xx Repair and Maintenance	664	3,126	2,746	3,775	3,400
4710 Printing & Binding	216	2,095	12,283	3,000	5,000
48xx Promotional Activities	34,564	56,831	15,287	55,000	26,500
49xx Advertising	814	1,262	5,669	900	12,106
5110 Office Supplies	809	2,700	2,860	2,000	3,421
5180 Minor Furniture/Equipment	438	246	144	1,300	500
52xx Operating Supplies	5	620	304	1,000	653
5410 Publications & Membership	7,051	7,464	5,267	7,500	6,200
5450 Training	1,590	3,531	1,580	6,000	2,000
TOTAL OPERATING EXPENSES	54,936	96,389	80,801	160,849	139,646
CAPITAL OUTLAY					
6410 Machinery & Equipment	1,242	0	0	0	0
TOTAL CAPITAL OUTLAY	1,242	0	0	0	0
GRANTS AND AIDS					
8210 Chamber of Commerce	10,000	10,000	25,000	40,000	31,000
8215 Neighborhood Grants	0	0	0	7,500	0
8680 Leesburg Partnership, Inc	32,609	45,000	52,500	70,000	37,000
8681 Center for the Arts	0	0	22,500	30,000	24,000
8682 Business Assistance Center	0	0	10,000	10,000	0
8683 Lifestream Behavioral	0	0	0	0	10,200
8684 LSCC Reach Out Program	0	0	0	0	0
8685 Dabney-Minatee Heritage	0	0	0	0	17,270
TOTAL GRANTS AND AIDS	42,609	55,000	110,000	157,500	119,470
OTHER USES					
9941 Utilities Allocation	(107,877)	(244,642)	(245,761)	(368,642)	(330,853)
TOTAL OTHER USES	(107,877)	(244,642)	(245,761)	(368,642)	(330,853)
TOTAL APPROPRIATIONS	53,133	120,496	56,379	181,570	162,958

City of Leesburg, Florida

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT

Housing & Economic Development

DIVISION

Housing & Economic Development

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	231,863	234,695	2,832	1.22%
Operating Expenses	160,849	139,646	(21,203)	-13.18%
Capital Outlay	0	0	0	N/A
Grants and Aids	157,500	119,470	(38,030)	-24.15%
Other Uses	(368,642)	(330,853)	37,789	-10.25%
TOTALS	181,570	162,958	(18,612)	-10.25%

Significant Budget Changes:

Sixty-seven percent (67%) of the costs for this division are allocated to the expenses of the utility funds. The decrease in the Grants and Aids category can be seen in the detail on the previous page.



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FISCAL YEAR 2004-05 BUDGET

LIBRARY

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

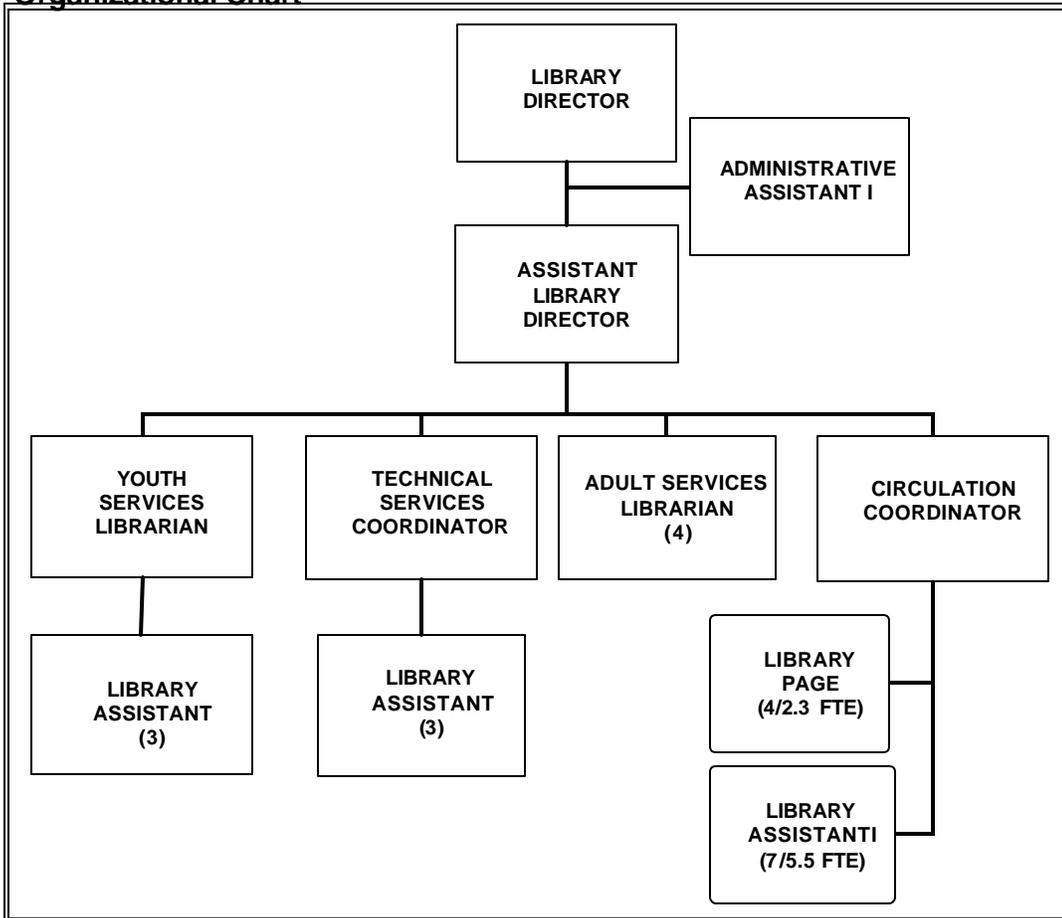
Youth Services

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

Circulation Services

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

Organizational Chart



FISCAL YEAR 2004-05 BUDGET

LIBRARY DEPARTMENT

Main Library Division

Goal: Respond courteously and efficiently to all library patron (customer) needs for informational, educational, and recreational materials and data.

Objectives:

- ◆ Maintain 67 open hours per week including evenings and weekends .
- ◆ Provide staff with at least twenty opportunities for continuing education through the City, County, and Library Consortium.
- ◆ Encourage staff to train and advance in the library profession.

Goal: Provide high-quality business materials in multiple formats and encourage use by patrons seeking to create or develop businesses that will provide high skill and high wage jobs.

Objectives:

- ◆ Continue to development and promote the Library's collection of business materials through at least one major display and 50 copies of subject bibliographies
- ◆ Maintain electronic databases with business and financial applications and provide at least two group instructional programs on their use.

Goal: Provide cultural and recreational activities that meet the diverse needs of our community.

Objectives:

- ◆ Develop and promote at least six cultural programs of interest to adults.
- ◆ Develop and promote a minimum of 20 cultural and recreational programs of interest to youth.

Goal: Provide informational materials and guidance to assist patrons seeking to improve and invest in housing and neighborhood revitalization.

Objectives:

- ◆ Analyze and develop book collection areas related to the purchase, renovation and repair of homes .
- ◆ Partner with the Economic Development Department to provide information about the Library as a resource to homeowners.
- ◆ Update three bibliographies on home ownership and maintenance and distribute 30 copies of each bibliography within the community.

Goal: Create and participate in resource partnering opportunities to enhance educational opportunities for all citizens.

Objectives:

- ◆ Produce and promote at least six educational workshops on the use of electronic resources.
- ◆ Maintain a balanced collection of materials in a variety of formats and reading levels to meet individual needs for educational, informational and recreational reading for life-long learning.
- ◆ Increase the use of the inter- and intra- library loan program by 5%.
- ◆ Update or prepare twelve bibliographies and recommended reading lists to meet educational, informational and recreational reading for life -long learning.
- ◆ Promote the Library's collection and programs for educational support by making at least 8 visits to local public and private schools.
- ◆ Partner with the County Library System to provide at least two English As A Second Language (ESL) and Basic Literacy tutor sessions.
- ◆ Partner with the County Library System to present at least two Born To Read programs.

FISCAL YEAR 2004-05 BUDGET

LIBRARY DEPARTMENT

Main Library Division (continued)

Goal: Meet community needs in an efficient and cost effective manner.

Objectives:

- ◆ Develop a budget to ensure the community is getting the best library resources on their investment.
- ◆ Provide training on budget, payroll processes and policies to 5 staff members.
- ◆ Seek opportunities for grants and reimbursements available for public libraries.

Major Accomplishments:

- Continued merging of databases (both patron and collection) with the county.
- Filed for and received e-rate reimbursement for communication costs.
- Partnered with business organizations, such as the Chamber of Commerce, and City Departments to promote the services of the Library to their constituencies through booklists, programs, and events.
- Developed an architectural design for the new library.
- Prepared twelve bibliographies for patrons on a variety of subjects.
- Re-roofed and replaced the air conditioning units of the library.
- Held over 30 computer workshops on a variety of topics for the patrons.
- Provided thirteen cultural programs through the Sampler series.
- Provided staff training on a variety of topics including a staff development day on customer service.
- Applied for state construction grant.
- Received grant for \$5,000 to extend the summer school reading program for the 3rd year.
- Increased circulation by 8% over 12 months.
- Started a Young Adult Advisory board.
- Provided a balanced collection of materials:
 - Removed over 12,600 obsolete items and added over 14,000 new items to the collection.
 - Concentration in Youth department on materials in social science (geography, government and customs) and audiovisual.
 - Adult department materials concentrated in the areas of home ownership, business, employment, and audio books.

FISCAL YEAR 2004-05 BUDGET

LIBRARY DEPARTMENT

Main Library Division (continued)

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Public Service Hours	3,390	3,292	3,350
Total number of registered borrows	16,235	14,012	19,000
Total Holdings (Volumes)	130,238	133,604	131,500
Circulation			
Adult	224,067	250,516	245,000
Juvenile	31,222	34,416	40,000
Total Circulation	255,289	284,932	285,000
Circulation per hour	75.31	86.55	85.07
Circulation per borrower	15.72	20.33	15.00
Internet use	34,146	33,198	45,000
Use per hour	10.07	10.08	13.43
Reference Transactions	63,523	58,370	64,000
Queries per hour	18.74	17.73	19.10
Interlibrary Loan transactions	768	1062	740
System loans (County transactions)			
Received from other libraries	**4,445	18,387	20,000
Sent to other libraries	**9,146	27,490	26,000
Programming			
Adult programs	25	102	25
Adult program attendance	797	2,480	900
Young Adult programs	139	42	50
Young Adult program attendance	710	364	400
Juvenile programs	207	198	225
Juvenile program attendance	5,463	6,378	5,500
Total Programs	371	342	300
Total Program Attendance	6,970	9,222	6,800

** Figures in 02/03 are for 6 months following County data merge.

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION	ACCOUNT				
Library	Main Library	001-7111-571				
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	
	2001-02	2002-03	10/03-05/04	2003-04	2004-05	
PERSONAL SERVICES						
12xx Regular Salaries & Wages	492,569	573,510	375,301	591,772	672,070	
1310 Temporary Labor	5,872	4,214	2,440	8,600	5,600	
1410 Overtime	212	104	42	0	0	
1530 Bonuses	2,302	2,340	2,723	3,000	2,816	
2110 FICA	37,098	43,353	28,098	44,683	52,180	
2210 Retirement	24,707	25,638	24,553	43,176	47,312	
23xx Health & Life Insurance	68,196	85,452	56,815	90,573	89,100	
2410 Workers' Compensation	756	1,632	1,752	2,083	1,826	
262x Other Employee Benefits	34	1,025	3,562	444	6,021	
TOTAL PERSONAL SERVICES	631,746	737,268	495,286	784,331	876,925	
OPERATING EXPENSES						
31xx Professional Services	144	0	3,529	0	0	
3410 Contract Services	487	0	0	0	0	
4010 Travel	3,987	4,628	4,538	8,200	8,300	
4110 Communication	4,461	4,486	4,089	5,000	5,810	
4150 Fiber Optic Communication	5,400	8,724	3,008	4,020	1,428	
4210 Postage	3,613	4,572	2,936	3,750	5,000	
4310 Utilities	28,006	32,007	23,985	35,000	35,000	
4410 Rentals	0	0	0	0	12,950	
4510 Insurance	4,020	6,976	4,075	7,083	7,433	
462x Rep/Maint-Build & Non-build	26,562	4,902	3,403	10,000	6,950	
463x Rep/Maint-Comm Equip	44,571	36,366	4,586	10,500	6,000	
4710 Printing & Binding	537	1,406	1,000	2,000	2,000	
4810 Promotional Activities	1,098	2,073	1,637	1,375	1,500	
4911 Advertising	66	138	63	200	200	
4920 Other Current Charges	2,838	1,200	3,154	4,200	5,200	
5110 Office Supplies	69	196	81	0	0	
5180 Minor Furniture/Equipment	2,033	10,468	1,710	3,595	4,000	
5210 Operating Supplies	37,909	39,052	20,589	42,500	42,500	
5410 Publications & Membership	36,130	32,677	30,565	36,370	37,350	
5440 Education	0	0	0	2,000	5,408	
5450 Training	2,565	2,247	828	4,100	4,200	
TOTAL OPERATING EXPENSES	204,496	192,118	113,776	179,893	191,229	
CAPITAL OUTLAY						
6210 Buildings	12,253	0	0	0	130,000	
6410 Machinery & Equipment	23,715	8,400	1,145	10,300	0	
6610 Books	98,630	102,068	72,585	101,000	104,030	
6620 Microforms	4,609	2,242	1,292	1,500	1,650	
6630 Non-Print Media	15,419	17,570	15,210	25,000	27,500	
TOTAL CAPITAL OUTLAY	154,626	130,280	90,232	137,800	263,180	
TOTAL APPROPRIATIONS	990,868	1,059,666	699,294	1,102,024	1,331,334	

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT

Library

DIVISION

Main Library

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	784,331	876,925	92,594	11.81%
Operating Expenses	179,893	191,229	11,336	6.30%
Capital Outlay	137,800	263,180	125,380	90.99%
TOTALS	<u>1,102,024</u>	<u>1,331,334</u>	<u>229,310</u>	<u>20.81%</u>

Significant Budget Changes:

Capital outlay includes purchase of a security system, which can be transferred to the new library.



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FISCAL YEAR 2004-05 BUDGET

RECREATION DEPARTMENT

Yvette E. Hartsfield, Recreation and Parks Director

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 which is operated by a management contract provides excellent services to the boating public.

Responsibilities

Parks & Facilities

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

Programs

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

Athletic Fields

- Maintenance
- Construction Admin.

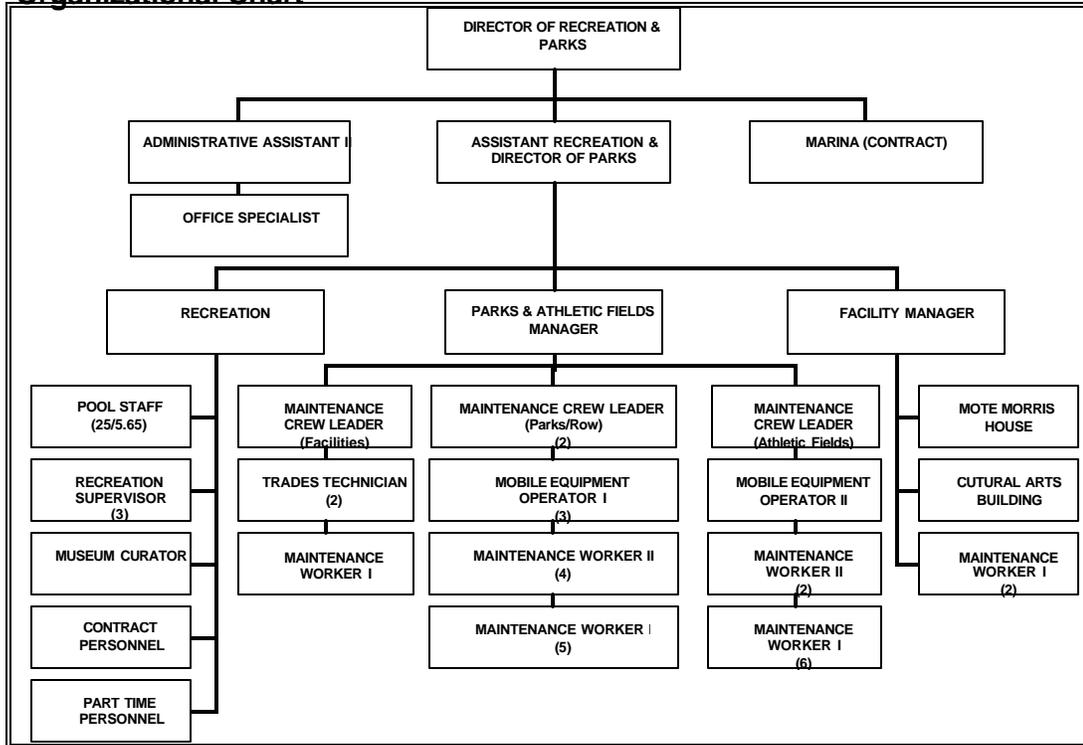
Museum

- Cataloging
- Tours
- Research

Pools

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

Organizational Chart



FISCAL YEAR 2004-05 BUDGET

RECREATION DEPARTMENT

Administration Division

Goal: Provide a variety of quality programs to our citizens.

Objectives:

- ◆ Continue certification process for parents (PAYS) and volunteer coaches (NYSCA).
- ◆ Provide a quality up-to-date website, and strive for on-line registration of 10% of participants.
- ◆ Increase participation by 5% in all programs.
- ◆ Continue program evaluation process.
- ◆ Maximize use of all fields through existing and new programs.
- ◆ Provide a secure/safe environment for all participants, parents and staff.

Goal: Increase diversity among participants, volunteers and staff in order to represent the community.

Objectives:

- ◆ Continue to offer a scholarship program for youth in need.
- ◆ Expand existing educational and non-profit partnerships to enhance recreational services for the community.

Major Accomplishments:

- Implemented a new receipt process for collecting fees.
- Expanded relationships with outside sports leagues, school groups, and other agencies, partnering with Jr. Jackets, Boys' & Girls' Club, and the Crusaders.
- Maintained fields and facilities in safe condition with no major accidents reported.
- Established recreation calendar and registration dates and advertised in seasonal brochure, newspapers, home mailers, and school announcements.
- Improved Recreation and Parks Department website.
- Hosted the 15 and under Babe Ruth Baseball District 7 Tournament and Sun-Rec Softball Tournament.
- Developed yearly special event calendar.
- Implemented a new Special Event process for Recreation & Parks Department.
- Purchased a 15 passenger van to transport program participants.
- Opened Sleepy Hollow Complex May 1, 2004.

Performance Measures:

	2002-03	2003-04	2004-05
Youth programs (teams)			
Soccer	26	22	24
Football	4	5	12
Baseball	31	32	30
Softball	10	16	12
Basketball	12	10	20
Adult programs (teams)			
Softball	41	26	60
Volleyball	8	8	8
Register online	%	10%	N/A
Active/Passive classes	N/A	230	270
Summer program participants	N/A	100	175
Spring break participants	N/A	50	75

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT
Recreation

DIVISION
Administration

CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Director of Recreation & Parks	1.00	0.00	1.00	81,766
Assistant Director of Recreation & Parks	1.00	0.00	1.00	52,522
Administrative Assistant II	0.00	1.00	1.00	38,994
Office Specialist	1.00	0.00	1.00	29,283
Recreation Supervisor	2.00	1.00	3.00	109,337
Museum Curator	1.00	0.00	1.00	36,504
Aquatic/Athletic Supervisor	1.00	-1.00	0.00	0
Administrative Assistant I	1.00	-1.00	0.00	0
Part Time Wages:				
Referees				18,420
Umpires				37,260
Scorekeepers				9,855
Day Camp Staff				
Day Camp Director				6,480
Counselors				44,800
Summer Playground Leaders				11,360
TOTAL	8.00	0.00	8.00	476,581

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
Carpet in activity rooms		10,000	10,000
Landscape beautification – Hwy 441		30,000	30,000
TOTAL		40,000	40,000

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION	ACCOUNT				
Recreation	Administration	001-8121-572				
	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05	
PERSONAL SERVICES						
12xx Regular Salaries & Wages	352,219	394,877	207,241	438,586	476,581	
1310 Temporary Labor	14,485	10,131	5,455	18,000	18,500	
1410 Overtime	164	1,036	876	500	1,800	
1530 Bonuses	750	764	750	1,000	1,000	
2110 FICA	26,205	29,686	15,714	31,920	34,051	
2210 Retirement	14,871	12,360	11,291	28,820	23,811	
23xx Health & Life Insurance	35,322	41,428	24,336	55,094	50,007	
2410 Workers' Compensation	6,359	9,938	4,567	12,932	9,878	
261x Other Payroll Benefits	434	460	4,096	162	6,950	
TOTAL PERSONAL SERVICES	450,809	500,680	274,326	587,014	622,578	
OPERATING EXPENSES						
31xx Professional Services	13,839	1,140	7,986	0	7,500	
4010 Travel	10,988	8,213	4,684	13,200	13,200	
4110 Communication	2,375	5,562	7,146	4,000	12,000	
4150 Fiber Optic Communication	684	936	832	1,380	3,108	
4210 Postage	1,474	2,795	1,482	3,500	3,500	
4310 Utilities	14,509	15,838	11,947	18,000	19,100	
4410 Rentals	3,541	4,559	9,000	18,900	18,900	
4415 Internal Fleet Lease	0	0	0	0	100,452	
4510 Insurance	10,004	6,823	4,151	6,928	8,174	
461x Rep/Maint-Vehicles & Hvy Equip	515	3,356	2,579	4,040	3,240	
462x Rep/Maint-Build & Non-build	2,964	2,441	800	5,700	4,500	
463x Rep/Maint-Comm Equip	4,179	4,694	4,473	6,613	7,650	
4710 Printing & Binding	7,503	9,937	4,236	12,000	10,950	
4810 Promotional Activities	2,702	1,581	430	2,500	7,000	
4911 Advertising	553	5,331	1,316	500	2,500	
4920 Other Current Charges	11,626	12,547	7,814	12,000	13,000	
4930 Recognitions & Awards	12,772	12,260	6,589	15,000	18,000	
4945 Injury/Damage to Others	0	2,319	0	0	2,500	
5110 Office Supplies	1,236	4,454	2,840	3,200	3,200	
5180 Minor Furniture/Equipment	5,694	7,682	3,090	6,800	4,000	
5210 Operating Supplies	41,842	60,669	22,410	73,750	73,750	
52xx Uniforms	27,346	24,179	15,632	23,700	24,700	
5230 Fuel Purchases	1,539	2,309	1,910	1,400	2,000	
5410 Publications & Membership	4,030	5,308	2,967	6,800	7,200	
5440 Education	0	0	0	1,900	0	
545x Training	2,881	1,670	1,899	2,500	3,900	
TOTAL OPERATING EXPENSES	184,796	206,603	126,213	244,311	374,024	
CAPITAL OUTLAY						
6xxx Buildings & Improvements OTB	0	3,997	0	10,000	40,000	
6410 Machinery & Equipment	1,729	0	25,828	33,000	0	
TOTAL CAPITAL OUTLAY	1,729	3,997	25,828	43,000	40,000	
GRANTS AND AIDS						
8210 Junior Jackets	0	5,300	5,300	5,300	0	
8220 Boys & Girls Club	0	27,000	22,500	30,000	27,000	
8230 Community Crusaders	0	3,000	6,000	6,000	0	
TOTAL GRANTS AND AIDS	0	35,300	33,800	41,300	27,000	
TOTAL APPROPRIATIONS	637,334	746,580	460,167	915,625	1,063,602	

City of Leesburg, Florida

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT
Recreation

DIVISION
Administration

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	587,014	622,578	35,564	6.06%
Operating Expenses	244,311	374,024	129,713	53.09%
Capital Outlay	43,000	40,000	(3,000)	-6.98%
Grants and Aids	41,300	27,000	(14,300)	-34.62%
TOTALS	915,625	1,063,602	147,977	16.16%

FISCAL YEAR 2004-05 BUDGET

RECREATION DEPARTMENT

Pools Division

Goal: Provide an outstanding aquatics program including swimming instruction, Red Cross training for certification of lifeguards and adult aquatic programs.

Objectives:

- ◆ Recruit and train lifeguards and water safety instructors, which are more reflective of the population.
- ◆ Improve communication with the public regarding pool programs and hours of operation.
- ◆ Work closely with American Red Cross on certifications and safety guidelines.
- ◆ Communicate effectively with other organizations that use our facilities.
- ◆ Continue to provide a safe and clean aquatic environment, which includes water quality, decks and bathhouses.
- ◆ 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.
- ◆ Continue to provide lessons and aquatic activities for all ages.
 - Youth – swim lessons, open swim time, etc.
 - Adult – aquacising, lap swim, water basketball, 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 to various groups, which include lap swim, scuba classes, aerobics, and pool parties.
- ◆ Organize games on Memorial and Labor Day Holidays.
- ◆ Offer supervised Birthday Party packages.
- ◆ Increase open and adult swim hours at H.O. Dabney and Venetian Gardens: Saturdays, 10 am -1 pm adult swim, 1 pm - 4 pm open swim. March thru October.
- ◆ Cosmetic improvement at pools, furniture and painting.
- ◆ Continue to upgrade facilities in the Department.

Major Accomplishments:

- Added water volleyball and water basketball programs for adults.
- Expanded the H. O. Dabney water show to include a variety of events, contest prizes, etc.
- Continued to offer morning and evening swim lessons at both pools.
- Pursued diversification of the aquatic staff through community leaders.
- Purchased furniture and lane lines for Dabney and Venetian Gardens .

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Swimming lessons			
Dabney	297	55	100
Venetian Gardens	445	420	450
Participants using pools			
Dabney	4,514	6,010	6,050
Venetian Gardens	3,568	5,350	5,500
Lap swim – Venetian Gardens	1,577	1,750	1,800
Groups visits	5	4	90
Training classes			
Lifeguard	2	3	4
Water safety instructor	2	2	2
Community water safety	2	3	4
CPR	2	3	3
Other	1	3	3

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT
Recreation

DIVISION
Pools

CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Pool Manager (2)	0.50	0.00	0.50	10,500
Head Lifeguard (6)	1.60	0.00	1.60	32,930
Water Safety Instructor (14)	2.50	0.00	2.50	57,748
Lifeguard (6)	1.05	0.00	1.05	12,936

NOTE: All positions are temporary and recorded on the basis of full time equivalency. The number of water safety instructors and lifeguards vary from year to year.

TOTAL	5.65	0.00	5.65	114,114
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
Lifeguard chairs (4)	12,100		12,100
Picnic tables (4)		2,000	2,000
Furniture		5,500	5,500

TOTAL	12,100	7,500	19,600
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FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Recreation		Pools			001-8122-572	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	48,823	50,072	5,419	101,569	114,114
1310	Temporary Labor	0	0	2,275	2,500	2,500
1410	Overtime	235	474	0	100	300
2110	FICA	3,753	3,867	415	7,770	6,356
2410	Workers' Compensation	1,118	1,817	306	5,726	3,680
TOTAL PERSONAL SERVICES		53,929	56,230	8,415	117,665	126,950
OPERATING EXPENSES						
31xx	Professional Services	581	82	0	0	0
4110	Communication	1,047	1,071	719	1,200	1,200
4210	Postage	95	26	0	100	100
4310	Utilities	28,296	34,845	30,575	45,000	51,500
4410	Rentals	0	0	0	1,600	1,600
4510	Insurance	536	644	392	654	809
461x	Rep/Maint-Vehicles & Hvy Equip	2,832	506	2,239	2,500	2,000
462x	Rep/Maint-Build & Non-build	14,308	12,213	7,891	27,350	16,500
463x	Rep/Maint-Comm Equip	0	0	0	250	250
4710	Printing & Binding	125	239	0	125	1,000
4920	Other Current Charges	320	320	0	500	500
5180	Minor Furniture/Equipment	1,424	3,142	356	800	1,000
5210	Operating Supplies	2,865	7,559	3,568	3,000	3,500
5215	Uniforms	1,761	2,069	0	2,500	3,000
5280	Chemicals	2,888	1,782	2,862	7,250	4,000
5450	Training	2,576	1,192	1,555	3,500	3,500
TOTAL OPERATING EXPENSES		59,654	65,690	50,157	96,329	90,459
CAPITAL OUTLAY						
6410	Machinery & Equipment	0	17,934	0	0	19,600
TOTAL CAPITAL OUTLAY		0	17,934	0	0	19,600
TOTAL APPROPRIATIONS		113,583	139,854	58,572	213,994	237,009

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT
Recreation

DIVISION
Pools

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	117,665	126,950	9,285	7.89%
Operating Expenses	96,329	90,459	(5,870)	-6.09%
Capital Outlay	0	19,600	19,600	N/A
TOTALS	<u>213,994</u>	<u>237,009</u>	<u>23,015</u>	<u>10.75%</u>

FISCAL YEAR 2004-05 BUDGET

RECREATION DEPARTMENT

Community Building Division

Goal: Provide a well maintained facility for the use of clubs, various organizations and citizens.

Objectives:

- ◆ Serve the users of the facility in a prompt and professional manner to encourage continued use of the facility.
- ◆ Maintain and purchase equipment to better serve our users.
- ◆ Continue to provide excellent food service to the various users through the caterer.
- ◆ Advertise services to the community twice a year.
- ◆ Enhance the appearance of the Community Building meeting rooms. (Walls, floors, pictures, plants).
- ◆ Increase storage space to accommodate tables and chairs to seat 500 people.
- ◆ Encourage increased demand for rental of facility utilizing half page newspaper advertisement.
- ◆ Provide the public support service with the assistance of one of the best caterers in Lake County.

Major Accomplishments:

- Purchased oven deck, dishwasher, and ice machine.
- Purchased a television with DVD and VCR for the users to utilize.

Performance Measure:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Number of bookings			
Main room	48	54	58
with meal	106	100	103
East room	50	66	71
with meal	156	132	157
West room	94	126	134
with meal	2	20	30
Total service hours	1,645	1,298	1,400
Types of bookings			
Private (paying)	N/A	468	528
Public (non-paying)	N/A	30	25
Rental revenue per year	\$25,065	\$25,740	\$29,040

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT
Recreation

DIVISION
Community Building

CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Facility Manager	1.00	0.00	1.00	37,885
Maintenance Worker I	2.00	0.00	2.00	59,180

TOTAL	3.00	0.00	3.00	97,065
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
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TOTAL

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION	ACCOUNT			
Recreation	Community Building	001-8123-572			
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>PERSONAL SERVICES</u>					
12xx Regular Salaries & Wages	84,148	92,218	60,314	93,982	97,065
1310 Temporary Labor	0	0	0	0	0
1410 Overtime	1,004	2,685	4,346	3,000	9,000
1530 Bonuses	317	250	375	375	375
2110 FICA	6,221	6,712	4,616	6,540	7,589
2210 Retirement	4,245	5,642	5,022	7,989	8,978
23xx Health & Life Insurance	15,831	20,055	12,827	21,143	19,717
2410 Workers' Compensation	2,005	3,493	3,642	5,381	4,394
TOTAL PERSONAL SERVICES	113,771	131,055	91,142	138,410	147,118
<u>OPERATING EXPENSES</u>					
3111 Medical Services	232	0	0	0	0
3410 Contract Services	820	697	558	700	900
4150 Fiber Optic Communication	120	144	88	0	276
4210 Postage	266	89	0	100	100
4310 Utilities	16,934	18,407	12,293	18,000	20,000
4510 Insurance	678	918	539	933	1,010
461x Rep/Maint-Vehicles & Hvy Equip	1,524	1,173	1,090	3,280	3,280
462x Rep/Maint-Build & Non-build	3,952	3,779	1,649	3,500	3,100
463x Rep/Maint-Comm Equip	732	687	332	788	700
4710 Printing & Binding	434	0	0	250	500
5110 Office Supplies	16	330	53	150	200
5180 Minor Furniture/Equipment	2,770	590	831	1,800	1,800
5210 Operating Supplies	1,454	2,555	2,737	3,000	4,000
5215 Uniforms	238	190	0	300	300
5440 Education	0	0	0	1,000	1,000
TOTAL OPERATING EXPENSES	30,170	29,559	20,170	33,801	37,166
<u>CAPITAL OUTLAY</u>					
6210 Buildings	0	0	0	0	0
6410 Machinery & Equipment	1,007	7,428	18,879	26,700	0
TOTAL CAPITAL OUTLAY	1,007	7,428	18,879	26,700	0
TOTAL APPROPRIATIONS	144,948	168,042	130,191	198,911	184,284

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT
Recreation

DIVISION
Community Building

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	138,410	147,118	8,708	6.29%
Operating Expenses	33,801	37,166	3,365	9.96%
Capital Outlay	26,700	0	(26,700)	-100.00%
TOTALS	198,911	184,284	(14,627)	-7.35%

FISCAL YEAR 2004-05 BUDGET

RECREATION DEPARTMENT

Facilities Maintenance Division

Goal: Provide timely and quality maintenance of all Park and Recreation facilities and structures.

Objectives:

- ◆ Convert existing irrigation system along Main Street from pop-up spray heads to a micro irrigation system, such as Netafilm.
- ◆ Convert fixed riser irrigation system in Venetian Gardens to an underground automated system.
- ◆ Continue backflow maintenance and change out program within the next 5 years.
- ◆ Initiate a 'preventive maintenance' program.

Major Accomplishments:

- Completed 3 phases of Sleepy Hollow Recreation Complex consisting of:
 - Phase 1 – site preparation, 10 athletic fields, parking lot, scoreboards, and extensive landscaping.
 - Phase 2 – press box/concession stand, restroom facility and maintenance building.
 - Phase 3 – official's locker room building, playground equipment and picnic shelter.
- Installed 10 fitness apparatus station's at Berry Park.
- Remodeled shuffleboard building.
- Leveled 2 wooden bridges in Venetian Gardens.
- Installed new closet partition and replaced air condition unit in Cultural Arts building.
- Installed covered wheelchair access and sidewalk at "Women's Club".
- Installed 5' steel bollard posts to eliminate cars along the Magnolia Trail.
- Installed flag pole lights, scoreboard and upgraded fence at Pat Thomas Stadium.
- Re-lamped Pat Thomas Stadium.

Performance Measure:

	2002-03	2003-04	2004-05
Trees planted	77	100	115
Trees removed	63	42	55
Weddings in parks	29	16	24
Rogers Park – rent	74	95	105
Areas maintained per sq ft	1,612,428	2,133,890	2,405,352
Feet of City right-of-way mowed	39,954	39,954	40,000



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FISCAL YEAR 2004-05 BUDGET

RECREATION DEPARTMENT

Parks/Rights of Way Division

Goal: Maintain quality attractive parks and facilities including safe playgrounds for the enjoyment and use of our citizens.

Objectives:

- ◆ Raise the level of landscape maintenance of our parks and other public areas.
- ◆ Upgrade Venetian Gardens by converting present above ground irrigation to an automated below ground system, providing additional park benches and waste receptacles and planting more trees.
- ◆ Continue aquatic vegetation control and tree work via contract.
- ◆ Continue training and educational seminars for staff including cross training to better meet our needs.
- ◆ Ensure maintenance of rights-of-way and code enforcement properties in a timely manner.
- ◆ Apply for grants to upgrade parks and trails.
- ◆ Continue purchasing needed equipment to maintain our parks.
- ◆ Upgrade the landscaping by the Community Center.
- ◆ Upgrade 2 playgrounds.
- ◆ Continue expanding and promoting the trails program.
- ◆ Plant trees, shrubs, groundcovers, and flowering plants to improve aesthetics and enhance the image of Leesburg and its parks.
- ◆ Continue to add drinking fountains in Parks and other amenities.

Major Accomplishments:

- Upgraded and expanded 4 additional irrigation systems.
- 3 staff members became Florida Certified Pesticide Applicators.
- Coordinated special events with Downtown Partnership.
- Assumed responsibility for landscape maintenance of Magnolia Trail, Municipal Parking Garage, 3rd Street Restrooms, and the new Police Complex.
- Upgraded landscaping along downtown Main Street, the Armory, Berry Park, Venetian Gardens and Veteran's Memorial.
- Worked with Electric Department on "Light Up Leesburg" (Downtown & Venetian Gardens) project.
- Planted more than 100 (30 gallon) trees in various park areas.
- Completed and opened the ¾ mile Magnolia Trail.
- Initiated safety training programs to provide training for all staff members.
- Initiated contractual tree work and aquatic vegetation control.
- The Trails Master and Management Plans were completed with the assistance of Community Development and Public Works.
- Began design work on the 441 Beautification Project.
- Began designing the new gymnasium at Susan Street.
- Installed fitness apparatus along Magnolia Trail and in Berry Park.
- Rehab of John L. Johnson playground – added new equipment and removed old, worn out equipment, resodded park, added chilled drinking fountain.
- Purchased 14 animated display decorations for Venetian Gardens.
- Purchased 200 additional crowd control barriers.
- Purchased CSX right-of-way for trails expansion.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Areas maintained (acres per employee)	N/A	3,123	3,360
Linear Feet of R. O. W. Maintained	36,072	40,751	40,751

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT
Recreation

DIVISION
Public Parks

CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Parks & Athletic Fields Manager	0.50	0.00	0.50	21,652
Maintenance Crew Leader	3.00	0.00	3.00	108,038
Trades Technician	1.00	1.00	2.00	51,696
Maintenance Worker II	4.00	0.00	4.00	114,453
Maintenance Worker I	8.00	-2.00	6.00	145,980
Mobile Equipment Operator I	3.00	0.00	3.00	69,849
Mechanic I	0.00	0.00	0.00	
Standby				3,000

TOTAL 19.50 -1.00 18.50 514,668

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
Park benches & receptacles		5,500	5,500
Irrigation at Susan Street	10,000		10,000
Drinking fountain at Susan Street		3,000	3,000
Athletic court at Susan Street	3,500		3,500
Drinking fountains (3)		3,000	3,000
Shuffleboard Sign	3,000		3,000
Flat bed trailers (2)		3,600	3,600

TOTAL 16,500 15,100 31,600

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Recreation		Public Parks			001-8124-572	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>PERSONAL SERVICES</u>						
12xx	Regular Salaries & Wages	425,429	519,300	312,653	511,835	514,668
1310	Temporary Labor	6,603	10,686	2,322	10,000	15,000
1410	Overtime	2,361	5,381	17,939	5,000	33,000
1530	Bonuses	1,745	2,354	2,313	2,438	2,563
2110	FICA	30,294	37,644	24,064	36,518	42,961
2210	Retirement	21,780	27,758	26,094	43,208	51,309
23xx	Health & Life Insurance	100,407	123,606	68,938	128,931	130,190
2410	Workers' Compensation	10,473	17,907	17,364	28,416	23,318
262x	Other Payroll Benefits	831	863	496	891	822
TOTAL PERSONAL SERVICES		599,923	745,499	472,183	767,237	813,831
<u>OPERATING EXPENSES</u>						
31xx	Professional Services	21,125	14,003	2,166	1,000	3,500
3410	Contract Services	6,290	6,474	4,786	4,000	8,000
4010	Travel	5	481	354	200	1,000
4110	Communication	0	146	20	50	100
4210	Postage	58	89	0	100	100
4310	Utilities	32,333	46,648	35,164	45,000	53,000
4410	Rentals	0	5,611	6,024	5,250	10,000
4510	Insurance	6,200	11,144	7,290	11,315	16,771
461x	Rep/Maint-Vehicles & Hvy Equip	12,915	40,578	28,222	47,460	51,560
462x	Rep/Maint-Build & Non-build	5,346	541,431	44,049	69,000	87,000
463x	Rep/Maint-Comm Equip	686	335	788	1,500	1,500
4911	Advertising-Other Ads	626	0	56	500	500
4920	Other Current Charges	8,681	1,884	1,070	2,500	2,500
4980	Taxes	0	0	906	0	1,000
5110	Office Supplies	0	80	0	500	100
5180	Minor Furniture/Equipment	4,572	10,744	6,739	12,300	12,300
5210	Operating Supplies	8,991	19,156	16,134	30,000	30,000
5215	Uniforms	3,233	4,532	335	3,500	3,500
52xx	Fuel Purchases	7,624	11,406	8,391	9,600	14,500
5440	Education	(583)	75	278	1,000	1,200
5450	Training	326	854	1,332	1,000	1,500
TOTAL OPERATING EXPENSES		118,428	715,671	164,104	245,775	299,631
<u>CAPITAL OUTLAY</u>						
6210	Buildings	0	0	0	15,000	0
6310	Improvements Other Than Bldgs	0	0	0	0	28,000
6410	Machinery & Equipment	59,170	16,421	67,157	53,800	3,600
TOTAL CAPITAL OUTLAY		59,170	16,421	67,157	68,800	31,600
TOTAL APPROPRIATIONS		777,521	1,477,591	703,444	1,081,812	1,145,062

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT
Recreation

DIVISION
Public Parks

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	767,237	813,831	46,594	6.07%
Operating Expenses	245,775	299,631	53,856	21.91%
Capital Outlay	68,800	31,600	(37,200)	-54.07%
TOTALS	<u>1,081,812</u>	<u>1,145,062</u>	<u>63,250</u>	<u>5.85%</u>

Significant Budget Changes:

Increases in personal services include wages and fringe benefits for two additional staff members. Operating expenses include \$40,000 for irrigation, fencing, park lighting, landscaping and security systems.

FISCAL YEAR 2004-05 BUDGET

RECREATION DEPARTMENT

Athletic Fields Division

Goal: Maintain quality athletic fields in a safe, playable condition.

Objectives:

- ◆ Provide training and education seminars for athletic field maintenance, including irrigation systems operation and maintenance.
- ◆ Obtain additional staffing to ensure quality field maintenance.
- ◆ Continue to purchase needed tools and equipment.
- ◆ Establish a small scale sod nursery for replacing worn out areas on athletic fields when needed.
- ◆ Update Susan Street irrigation system.

Major Accomplishments:

- Began purchasing additional equipment to properly maintain Sleepy Hollow Sports Complex.
- Assumed responsibility for overall maintenance of Sleepy Hollow which consists of 8 ball fields, 2 soccer/football fields and extensive landscape plantings.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Areas maintained	7	7	8
Buildings maintained	16	18	22
Structures maintained	29	30	36
New equipment purchased	N/A	12	10
Training seminars	N/A	22	30

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION			ACCOUNT	
Recreation	Athletic Fields			001-8125-572	
	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
PERSONAL SERVICES					
12xx Regular Salaries & Wages	181,064	207,878	137,526	225,097	296,381
1310 Temporary Labor	0	0	0	3,750	3,750
1410 Overtime	2,076	4,721	10,762	5,000	23,000
1530 Bonuses	699	813	813	1,000	1,188
2110 FICA	13,295	15,301	10,934	17,421	22,235
2210 Retirement	10,210	12,302	11,517	20,625	25,622
23xx Health & Life Insurance	35,568	41,521	25,175	52,635	55,660
2410 Workers' Compensation	4,565	7,332	7,581	14,053	11,556
262x Other Payroll Benefits	0	54	89	81	138
TOTAL PERSONAL SERVICES	247,477	289,922	204,397	339,662	439,530
OPERATING EXPENSES					
31xx Professional Services	0	82	0	1,000	0
3410 Contract Services	0	0	1,006	0	2,000
4010 Travel	0	4	0	500	500
4210 Postage	155	172	6	350	200
4310 Utilities	44,665	46,212	51,556	229,500	190,200
4410 Rentals	25	282	222	500	500
4510 Insurance	3,575	5,500	3,121	5,584	5,050
461x Rep/Maint-Vehicles & Hvy Equip	7,012	14,350	11,799	21,620	23,060
462x Rep/Maint-Build & Non-build	6,379	11,796	18,274	13,000	15,000
463x Rep/Maint-Comm Equip	367	0	0	800	0
4910 Advertising	0	0	486	0	1,000
5110 Office Supplies	0	0	0	200	200
5180 Minor Furniture/Equipment	1,876	2,127	5,380	3,000	3,000
5210 Operating Supplies	9,355	8,097	13,367	16,500	18,000
5215 Uniforms	1,586	1,757	166	2,200	2,200
52xx Fuel Purchases	6,784	5,769	4,172	6,600	6,200
5410 Publications & Memberships	0	18	0	0	0
5440 Education	0	0	0	1,000	1,000
5450 Training	350	40	250	600	600
TOTAL OPERATING EXPENSES	82,129	96,206	109,805	302,954	268,710
CAPITAL OUTLAY					
6310 Improve Other Than Bldgs	0	0	0	3,500	0
6410 Machinery & Equipment	35,248	34,524	23,208	27,000	0
TOTAL CAPITAL OUTLAY	35,248	34,524	23,208	30,500	0
TOTAL APPROPRIATIONS	364,854	420,652	337,410	673,116	708,240

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT
Recreation

DIVISION
Athletic Fields

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	339,662	439,530	99,868	29.40%
Operating Expenses	302,954	268,710	(34,244)	-11.30%
Capital Outlay	30,500	0	(30,500)	-100.00%
TOTALS	<u>673,116</u>	<u>708,240</u>	<u>35,124</u>	<u>5.22%</u>

Significant Budget Changes:

The operating expense category decreased since the utilities associated with the lights at the Sleepy Hollow Recreation Complex will be paid back over 10 years rather than 5 years.

FISCAL YEAR 2004-05 BUDGET

RECREATION DEPARTMENT

Cultural Arts Division

Goal: Continue to provide a safe and adequate facility for various cultural organizations.

Objectives:

- ◆ Maintain the grounds.
- ◆ Continue to maintain a clean and attractive facility.
- ◆ Continue to meet the needs of organizations utilizing the building.

Major Accomplishments:

- Rented the Cultural Arts Building to various groups on a regular basis.
- Installed new closet partition and replaced one air condition unit in Cultural Arts Building.
- Provided an excellent backup for meetings which could not be handled at the Community Building.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Number of bookings	138	150	150
Service hours	578	600	600
Types of bookings:			
Private (paying)	N/A	60	60
Public (non-paying)	N/A	90	90
Rental revenue per booking	\$1,311	\$950	\$950

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION			ACCOUNT	
Recreation	Cultural Arts			001-8131-573	
	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
OPERATING EXPENSES					
4310 Utilities	1,688	1,861	1,231	2,000	2,000
4510 Insurance	83	14	7	14	11
4620 Rep/Maint-Buildings	129	84	884	3,000	3,000
4630 Rep/Maint-Equipment	30	63	0	200	100
5180 Minor Furniture/Equipment	0	0	0	2,000	2,000
5210 Operating Supplies	1,040	491	222	1,000	500
TOTAL OPERATING EXPENSES	2,970	2,513	2,344	8,214	7,611
CAPITAL OUTLAY					
6310 Improve Other Than Bldgs	0	0	0	8,325	0
6410 Machinery & Equipment	0	0	5,150	0	0
TOTAL CAPITAL OUTLAY	0	0	5,150	8,325	0
TOTAL APPROPRIATIONS	2,970	2,513	7,494	16,539	7,611

APPROPRIATIONS SUMMARY

DEPARTMENT	DIVISION			
Recreation	Cultural Arts			
	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	8,214	7,611	(603)	-7.34%
Capital Outlay	8,325	0	(8,325)	-100.00%
TOTALS	16,539	7,611	(8,928)	-53.98%

FISCAL YEAR 2004-05 BUDGET

RECREATION DEPARTMENT

Mote-Morris House

Goal: Maintain this historic facility in an excellent manner for tours, weddings and other special events.

Objectives:

- ◆ Continue to maintain the beautiful appearance of grounds and gazebo.
- ◆ Increase usage of the facility by advertising our services as a rental facility.
- ◆ Continue to improve on appearance and safety of the house by utilizing full time staff members.
- ◆ Assist the users in a prompt and professional manner to encourage continued use of the facility.

Major Accomplishments:

- Upholstered living room furniture.
- Replaced kitchen wallpaper and curtains in caretaker's apartment.
- Added elevated lighting system in lawn area for night time activities.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Facility usage	25	30	30
Types of booking:			
Private (paying)	N/A	25	25
Public (non-paying)	N/A	15	15
Rental revenue	\$3,041	\$6,000	\$6,000
Visitors (<i>open tours began March 2004</i>)	N/A	6,780	6,980
Rental revenue	\$3,041	\$6,000	\$6,000

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Recreation		Mote-Morris			001-8132-573	
		ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
OPERATING EXPENSES						
3410	Contract Services	391	1,120	318	14,500	3,000
4110	Communication	809	1,163	1,256	1,000	2,000
4210	Postage	66	12	0	50	100
4310	Utilities	9,997	16,221	9,375	17,000	17,000
4510	Insurance	99	171	99	174	176
4610	Rep/Maint-Vehicles & Hvy Equip	8	5	0	1,200	1,000
462x	Rep/Maint-Build & Non-build	9,903	5,503	199	13,000	7,500
4670	Rep/Maint-Equipment	30	60	105	300	200
4710	Printing & Binding	114	0	205	600	600
4911	Advertising	21	410	0	0	1,000
5110	Office Supplies	0	0	0	0	100
5180	Minor Furniture/Equipment	1,716	30	0	1,000	1,000
5210	Operating Supplies	416	333	1,676	1,000	2,000
TOTAL OPERATING EXPENSES		<u>23,570</u>	<u>25,028</u>	<u>13,233</u>	<u>49,824</u>	<u>35,676</u>
CAPITAL OUTLAY						
6310	Improvement Other Than Building	0	0	0	0	0
6410	Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL APPROPRIATIONS		<u>23,570</u>	<u>25,028</u>	<u>13,233</u>	<u>49,824</u>	<u>35,676</u>

APPROPRIATIONS SUMMARY

DEPARTMENT		DIVISION			
Recreation		Mote-Morris			
		ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses		49,824	35,676	(14,148)	-28.40%
Capital Outlay		0	0	0	N/A
TOTALS		<u>49,824</u>	<u>35,676</u>	<u>(14,148)</u>	<u>-28.40%</u>

FISCAL YEAR 2004-05 BUDGET

RECREATION DEPARTMENT

Marina

Goal: Provide the citizens of Leesburg with a boating facility and storage area.

Objectives:

- ◆ Continue to maintain grounds and buildings in top notch condition.
- ◆ Continue to provide a floating dock for public use.
- ◆ Renovate gas dock.
- ◆ Move the existing fence line to provide additional boat storage.
- ◆ Continue advertising the marina in the Yellow Pages.
- ◆ Provide additional fenced boat and trailer storage area at the city landfill site.

Major Accomplishments:

- Provided an excellent facility that customers are proud to use.
- Installed a floating dock.
- Began replacing worn out wood decking.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Wet slips available	4	0	0
Occupancy	90%	115%	115%
Dry slips available	44	0	10
Occupancy	72%	100%	95%
Gallons sold-unleaded	19,390	19,600	19,950

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT
Recreation

DIVISION
Marina

CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
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TOTAL

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
Fuel tank	40,000		40,000

TOTAL	40,000		40,000
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FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION			ACCOUNT	
Recreation	Marina			001-8151-575	
	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
OPERATING EXPENSES					
3130 Engineering Services	2,656	160	0	200	0
3410 Contract Services	103,692	104,089	71,103	104,360	104,360
4110 Communication	2,044	1,813	1,419	2,000	2,000
4210 Postage	1,057	831	534	1,000	1,000
4310 Utilities	9,203	9,277	7,930	9,500	12,000
4510 Insurance	9,716	9,397	8,536	10,900	12,462
461x Rep/Maint-Vehicles & Hvy Equip	11,047	4,562	3,233	8,400	7,200
462x Rep/Maint-Build & Non-build	4,437	3,753	2,218	4,500	4,500
463x Rep/Maint-Comm Equip	0	397	130	800	0
4710 Printing & Binding	500	492	36	600	600
4810 Promotional Activities	4,458	2,498	1,479	3,000	3,000
4911 Advertising	0	887	1,154	1,000	1,000
4920 Other Current Charges	2,767	3,485	3,321	3,500	3,500
4980 Taxes	737	515	0	750	0
5110 Office Supplies	990	815	450	900	900
5180 Minor Furniture/Equipment	590	543	518	600	600
5210 Operating Supplies	1,949	982	374	1,500	1,500
5215 Uniforms	483	394	370	400	400
52xx Fuel Purchases	27,619	30,439	21,353	32,000	46,000
TOTAL OPERATING EXPENSES	183,945	175,329	124,158	185,910	201,022
CAPITAL OUTLAY					
6310 Improvements Other Than Bldgs	490	0	0	10,000	40,000
6410 Machinery & Equipment	3,177	0	0	0	0
TOTAL CAPITAL OUTLAY	3,667	0	0	10,000	40,000
TOTAL APPROPRIATIONS	187,612	175,329	124,158	195,910	241,022

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT
Recreation

DIVISION
Marina

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	185,910	201,022	15,112	8.13%
Capital Outlay	10,000	40,000	30,000	N/A
TOTALS	<u>195,910</u>	<u>241,022</u>	<u>45,112</u>	<u>23.03%</u>

Significant Budget Changes:

Fuel purchased for resale increased as well as the revenue from fuel sales. Capital outlay includes \$40,000 for fuel tank replacement.



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FISCAL YEAR 2004-05 BUDGET

COMMUNITY DEVELOPMENT BLOCK GRANT

Kenneth L. Thomas, Economic Development Director

The Community Development Block Grant Fund is used to account for grant revenues, which are received for the limited legal purpose of financing grant eligible infrastructure, housing and commercial revitalization and economic development projects. The primary objective is to make improvements, support downtown redevelopment or create jobs that benefit low-to-moderate income residents of the City.

Goal: Improve the lives of low-to-moderate income residents through the improvement of housing conditions, neighborhood infrastructure commercial area infrastructure or creation of jobs through economic development projects.

Objectives:

- ◆ Secure a \$750,000 grant for storm drainage and sanitary sewer and water line improvements in 2 areas.
- ◆ Address community development needs to prevent and eliminate blighted area.

Major Accomplishments:

- ÿ Completed downtown parking garage in November 2003.

Performance Measures:

	2002-03	2003-04	2004-05
Housing rehabilitation/demolition	2	3	0
Job creation	10	10	10
Neighborhood infrastructure project (households impacted)	N/A	65	75

FISCAL YEAR 2004-05 BUDGET

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

REVENUE SOURCES AND APPROPRIATIONS

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
REVENUE SOURCES					
Intergovernmental Revenue	9,321	751,821	10,823	0	0
Miscellaneous Revenue	0	(4,455)	(702)	0	0
Other Uses	0	0	0	0	0
TOTAL REVENUE SOURCES	9,321	747,366	10,121	0	0
APPROPRIATIONS					
Economic Development	0	0	0	0	0
Community Development	7,500	750,000	0	0	0
TOTAL APPROPRIATIONS	7,500	750,000	0	0	0

FISCAL YEAR 2004-05 BUDGET

REVENUE DETAIL

ACCOUNT 012-0000	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
<u>INTERGOVERNMENTAL REVENUES</u>					
33156 Federal Grant - CDBG	7,500	750,000	0	0	0
33157 HUD-CDGB Loan Program	1,821	1,821	10,823	0	0
33440 DCA (State) Grant-CDBG	0	0	0	0	0
TOTAL INTERGOVERNMENTAL	9,321	751,821	10,823	0	0
<u>MISCELLANEOUS REVENUES</u>					
36101 Interest on Investments	0	(2,344)	(1,668)	0	0
36130 Gain/Loss Investment	0	(2,111)	966	0	0
TOTAL MISCELLANEOUS	0	(4,455)	(702)	0	0
<u>OTHER USES</u>					
38120 From CRA Fund	0	0	0	0	0
TOTAL OTHER USES	0	0	0	0	0
TOTAL RESOURCES	9,321	747,366	10,121	0	0

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION	ACCOUNT				
Community Development Block Grant	Economic Development	012-6111-552				
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>OPERATING EXPENSES</u>						
3410 Contract Services		0	0	0	0	0
TOTAL OPERATING EXPENSES		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>CAPITAL OUTLAY</u>						
6210 Buildings		0	0	0	0	0
6310 Improvements Other Than Bldg		0	0	0	0	0
TOTAL CAPITAL OUTLAY		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL APPROPRIATIONS		<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION	ACCOUNT				
Community Development Block Grant	Community Development	012-6146-554				
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>OPERATING EXPENSES</u>						
3110 Professional Services		7,022	0	0	0	0
3410 Contract Services		0	0	0	0	0
3411 Contract Services - CDC		0	0	0	0	0
3420 Temporary Relocation		0	0	0	0	0
4911 Advertising-Other Ads		478	0	0	0	0
TOTAL OPERATING EXPENSES		<u>7,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>CAPITAL OUTLAY</u>						
6310 Improve Other Than Bldgs		0	750,000	0	0	0
TOTAL CAPITAL OUTLAY		<u>0</u>	<u>750,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>OTHER USES</u>						
9101 Transfer to General Fund		0	0	0	0	0
TOTAL OTHER USES		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL APPROPRIATIONS		<u><u>7,500</u></u>	<u><u>750,000</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

FISCAL YEAR 2004-05 BUDGET

STORMWATER

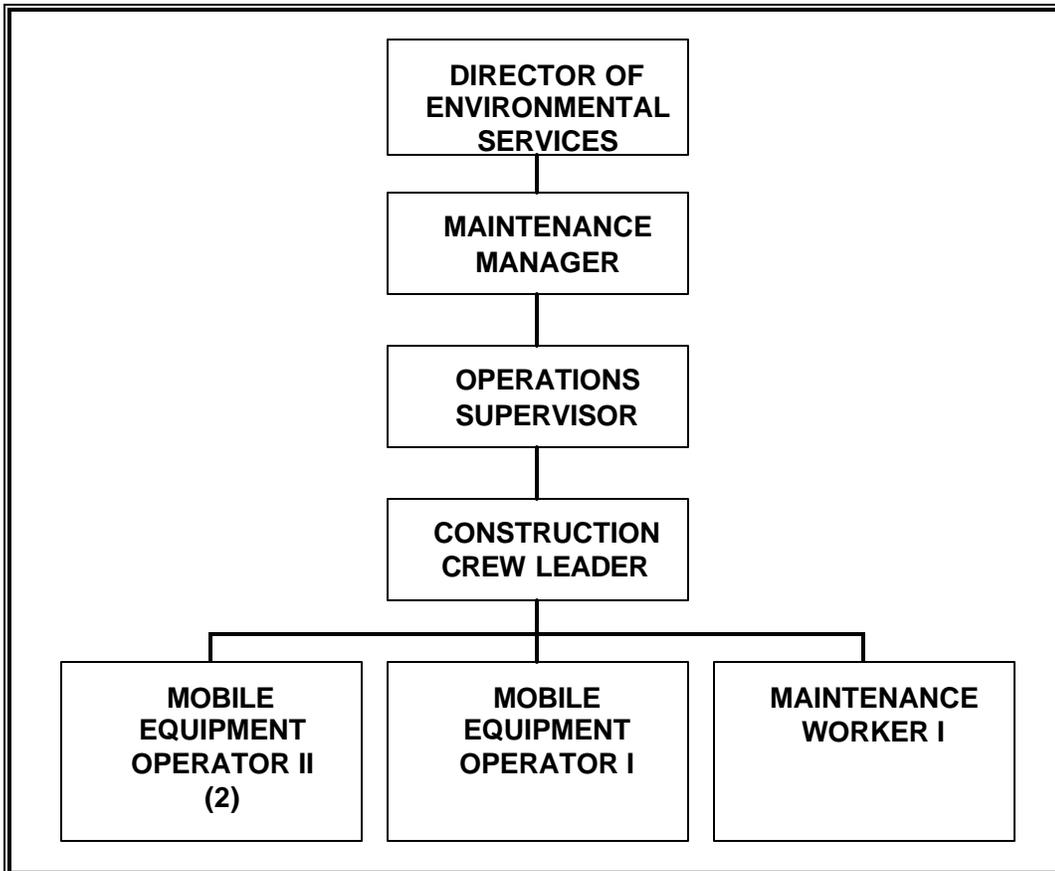
Ray Sharp, Director of Environmental Services

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



FISCAL YEAR 2004-05 BUDGET

STORMWATER SYSTEM

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 and 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 impact fee is based on square footage of impervious area at a rate of \$3.00 per month per 1,000 square feet.

STORMWATER FUND					
REVENUE SOURCES AND APPROPRIATIONS					
	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
REVENUE SOURCES					
Charges for Services	598,778	640,314	442,878	640,000	661,012
Other Operating Revenue	5,226	5,420	3,707	5,700	5,980
Non Operating Revenue	414,194	125,912	60,299	95,121	395,142
Other Sources	0	0	0	176,512	61,748
TOTAL REVENUE SOURCES	1,018,198	771,646	506,884	917,333	1,123,882
APPROPRIATIONS					
Stormwater	1,185,356	907,663	190,286	917,333	1,123,882
TOTAL APPROPRIATIONS	1,185,356	907,663	190,286	917,333	1,123,882

FISCAL YEAR 2004-05 BUDGET

REVENUE DETAIL

ACCOUNT	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
014-0000	2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>CHARGES FOR SERVICES</u>					
34306 Stormwater Utility Fees	598,778	640,314	442,878	640,000	661,012
TOTAL CHARGES FOR SERVICES	598,778	640,314	442,878	640,000	661,012
<u>OTHER OPERATING REVENUE</u>					
34401 Penalties	5,226	5,420	3,707	5,700	5,980
TOTAL OTHER OPERATING	5,226	5,420	3,707	5,700	5,980
<u>NON OPERATING REVENUE</u>					
33156 Federal Grant	237,662	0	0	0	0
33436 State Grant	37,789	0	0	0	320,000
33737 Other Grants	117,597	114,086	57,585	80,993	57,585
36101 Interest on Investments	16,465	10,699	8,209	14,128	17,557
36130 Gain/Loss Investments	(2,118)	(1,062)	(5,495)	0	0
36403 Sale-Furniture/Equipment	6,799	2,189	0	0	0
36902 Discount-Accounts Payable	0	0	0	0	0
TOTAL NON OPERATING	414,194	125,912	60,299	95,121	395,142
<u>OTHER SOURCES</u>					
38401 Debt Proceeds	0	0	0	0	0
38891 Fund Balance Appropriated	0	0	0	176,512	61,748
TOTAL OTHER SOURCES	0	0	0	176,512	61,748
TOTAL RESOURCES	1,018,198	771,646	506,884	917,333	1,123,882

FISCAL YEAR 2004-05 BUDGET

STORMWATER DEPARTMENT

Stormwater Division

Goal: Create and preserve an environmentally healthy, clean and beautiful community.

Objectives:

- ◆ Annually maintain street sweeping program for 2,000 miles of streets.
- ◆ Increase man-hours dedicated to mowing ponds and ditch lines to 140.
- ◆ Continue scheduled maintenance of main lines and ditchlines.

Goal: Plan, build and maintain a system of community infrastructure assets that meet the diverse needs of our community.

Objectives:

- ◆ 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.
- ◆ Complete a stormwater master plan that defines improvements necessary to meet current needs and support needs identified through the strategic planning process.
- ◆ Identify and program available third-party funding opportunities to implement stormwater 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 10,000 lineal feet of main stormwater lines.
- ◆ Clean and restore 10,000 lineal feet of open ditch lines as ongoing maintenance.

Major Accomplishments:

- Continued street sweeping schedule to sweep every two (2) weeks during leaf dropping season.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Streets swept (miles)	933	1,505	2,000
Man-hours mowing	115	196	140
Main lines cleaned (feet)	654	4,338	10,000
Main lines televised (feet)	1,010	1,245	2,000
Feet of ditch/swale restored/cleaned	7,800	24,040	10,000

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT
Stormwater

DIVISION
Stormwater

CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Mobile Equipment Operator II	2.00	0.00	2.00	51,601
Mobile Equipment Operator I	1.00	0.00	1.00	23,022
Maintenance Worker I	1.00	0.00	1.00	22,773
TOTAL	4.00	0.00	4.00	97,396

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
Master Plan		75,000	75,000
Heritage Estates		370,000	370,000
Carver Heights Basin		320,000	320,000
Miscellaneous improvements		50,000	50,000
TOTAL		815,000	815,000

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Stormwater		Stormwater			014-5171-537	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
PERSONAL SERVICES						
12xx	Regular Salaries & Wages	110,942	89,992	56,282	91,004	97,396
1310	Temporary Labor	0	0	0	0	0
1410	Overtime	1,509	1,659	3,190	1,500	3,000
1530	Bonuses	789	396	457	500	500
2110	FICA	8,254	6,458	4,239	6,362	6,922
2210	Retirement	5,811	4,929	4,775	7,735	9,009
23xx	Health & Life Insurance	22,251	21,366	15,955	29,307	25,535
2410	Workers' Compensation	2,494	1,855	2,047	4,544	2,695
262x	Other Payroll Benefits	26	32	100	0	162
TOTAL PERSONAL SERVICES		152,076	126,687	87,045	140,952	145,219
OPERATING EXPENSES						
31xx	Professional Services	25,572	12,755	5,841	198,990	1,000
3410	Contract Services	71,791	74,675	24,239	92,550	75,000
4010	Travel	0	0	831	2,840	4,000
4110	Communication	27	121	170	100	250
4210	Postage	92	0	104	0	250
4410	Rentals	0	119	0	500	150
4415	Internal Fleet Lease	0	0	0	0	52,195
4510	Insurance	10,279	3,209	1,854	3,258	3,270
461x	Rep/Maint Vehicles & Hvy Equip	31,790	37,385	29,358	36,720	41,000
462x	Rep/Maint Build & Non-build	5,916	15,577	6,943	15,000	18,000
463x	Rep/Maint Comm Equip	111	0	0	250	0
4910	Advertising	690	0	50	0	0
4920	Other Current Charges	0	0	5,359	500	0
4950	Uncollectible Accounts	3,162	3,156	1,928	2,900	5,682
496x	Direct Transfer	186,178	178,234	15,012	24,180	20,554
5110	Office Supplies	97	0	0	50	0
5180	Minor Furniture/Equipment	915	122	315	500	500
5210	Operating Supplies	2,611	3,352	491	5,000	2,500
5215	Uniforms	1,177	250	1,048	1,970	3,412
5230	Fuel Purchases	6,128	6,136	3,693	8,300	8,300
5410	Publications & Membership	0	0	0	500	100
5450	Training	175	235	760	780	2,500
TOTAL OPERATING EXPENSES		346,711	335,326	97,996	394,888	238,663
CAPITAL OUTLAY						
6110	Land Costs	3,900	206,231	5,245	10,000	0
6310	Improvements Other Than Bldgs	537,795	239,419	0	356,646	740,000
6410	Machinery & Equipment	144,874	0	0	14,847	0
TOTAL CAPITAL OUTLAY		686,569	445,650	5,245	381,493	740,000
OTHER USES						
9160	Reserve/Future Captial	0	0	0	0	0
9960	Interest-Customer Deposits	0	0	0	0	0
TOTAL OTHER USES		0	0	0	0	0
TOTAL APPROPRIATIONS		1,185,356	907,663	190,286	917,333	1,123,882

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT

Stormwater

DIVISION

Stormwater

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	140,952	145,219	4,267	3.03%
Operating Expenses	394,888	238,663	(156,225)	-39.56%
Capital Outlay	381,493	740,000	358,507	93.97%
TOTALS	917,333	1,123,882	206,549	22.52%

Significant Budget Changes:

Capital projects for fiscal year 2004-05 includes a \$320,000 for Carver Heights basin drainage improvements.

FISCAL YEAR 2004-05 BUDGET

PROJECT SCHEDULE

2004-05 Adopted

Stormwater Division

<u>Number</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
140002	<u>Drainage Improvements</u>		
	Heritage Estates	Governmental Revenue	370,000
	Carver Heights Basin	State Grant	320,000
	Stormwater Master Plan	Governmental Revenue	75,000
	Miscellaneous Improvements	Governmental Revenue	50,000
140004	<u>Equipment</u>	Governmental Revenue	0
	TOTAL		<u>815,000</u>

Source of Funds

Governmental Revenue	495,000
State Grant	320,000
TOTAL	<u>815,000</u>

FISCAL YEAR 2004-05 BUDGET

GREATER LEESBURG COMMUNITY REDEVELOPMENT AGENCY (GLCRA)

Ron Stock, Director

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 (4) 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 (2) 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.

MAJOR PROJECTS FOR 2004-05

Downtown Partnership

Debt Service Payment on Town Square Project
Canal Street Construction

Community Development Corporation

Construction of Heritage Estates Improvements
New Housing Construction
Canal Street Construction

ACCOMPLISHMENTS FOR 2003-04

Downtown Partnership

Downtown Restrooms
Magnolia Street Extension Analysis
Canal Street Design

Community Development Corporation

Canal Street Design
Market Study of Blighted Properties

FISCAL YEAR 2004-05 BUDGET

GREATER LEESBURG CRA FUND

REVENUE SOURCES AND APPROPRIATIONS

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
REVENUE SOURCES					
Intergovernmental Revenue	118,018	136,089	170,550	166,000	201,534
Miscellaneous Revenue	5,033	5,094	2,087	6,180	0
Other Sources	86,412	88,397	111,976	290,622	132,320
TOTAL REVENUE SOURCES	209,463	229,580	284,613	462,802	333,854
APPROPRIATIONS					
CRA	102,352	176,891	140,780	462,802	333,854
TOTAL APPROPRIATIONS	102,352	176,891	140,780	462,802	333,854

FISCAL YEAR 2004-05 BUDGET

REVENUE DETAIL

ACCOUNT	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
016-0000	2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>INTERGOVERNMENTAL REVENUES</u>					
33731 Lake County/Redevelopment	118,018	136,089	170,550	166,000	201,534
TOTAL INTERGOVERNMENTAL	118,018	136,089	170,550	166,000	201,534
<u>MISCELLANEOUS REVENUE</u>					
36101 Interest on Investments	5,316	6,254	5,205	6,180	0
36130 Gain/Loss Investments	(283)	(1,160)	(3,118)	0	0
TOTAL MISCELLANEOUS REVENUE	5,033	5,094	2,087	6,180	0
<u>OTHER SOURCES</u>					
38110 From Gen. Fund/Ad Valorem	86,412	88,397	111,976	107,826	132,320
38891 Fund Balance Appropriated	0	0	0	182,796	0
TOTAL OTHER SOURCES	86,412	88,397	111,976	290,622	132,320
TOTAL RESOURCES	209,463	229,580	284,613	462,802	333,854

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION	ACCOUNT			
Community Development	GLCRA	016-6190-5xx			
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>OPERATING EXPENSES</u>					
3110 Professional Services	0	64,457	33,752	0	0
3410 Contract Services	0	0	0	0	0
4810 Promotional Activities	0	0	0	0	0
4911 Advertising	50	103	39	0	0
4920 Other Current Charges	175	175	175	176	176
5210 Operating Supplies	0	0	0	0	0
TOTAL OPERATING EXPENSES	225	64,735	33,966	176	176
<u>DEBT SERVICE</u>					
7110 Principal	12,687	13,370	9,310	14,089	14,847
7210 Interest	11,360	10,678	6,721	9,959	9,201
TOTAL DEBT SERVICE	24,047	24,048	16,031	24,048	24,048
<u>OTHER USES</u>					
9101 Transfer to General Fund	78,080	83,108	90,783	90,783	142,791
9112 Transfer to CDBG	0	0	0	0	0
9131 Transfer to Capital Projects	0	5,000	0	0	0
9910 Reserve for Future	0	0	0	347,795	166,839
TOTAL OTHER USES	78,080	88,108	90,783	438,578	309,630
TOTAL APPROPRIATIONS	102,352	176,891	140,780	462,802	333,854

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT
Community Development

DIVISION
GLCRA

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	176	176	0	0.00%
Debt Service	24,048	24,048	0	0.00%
Other Uses	438,578	309,630	(128,948)	-29.40%
TOTALS	462,802	333,854	(128,948)	-27.86%

Significant Budget Changes:

At the time the budget was prepared, no funds were specifically requested, so all available revenue was budgeted in reserve until plans are specifically identified.



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FISCAL YEAR 2004-05 BUDGET

CARVER HEIGHTS AND VICINITY COMMUNITY REDEVELOPMENT AGENCY (CHCRA)

Ron Stock, Director

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 within the Community Development Corporation.
- 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.

MAJOR PROJECTS FOR 2004-05

1. Stormwater and Water infrastructure improvements.
2. Construction of Electric undergrounding.
3. Sidewalks.

It should be noted that during fiscal year 2002-03, much of the anticipated work plan of the Carver Heights and Vicinity Community Redevelopment Agency had to be accomplished without significant funding assistance, since revenues in the CHCRA only totaled \$6,305.

FISCAL YEAR 2004-05 BUDGET

CARVER HEIGHTS CRA FUND

REVENUE SOURCES AND APPROPRIATIONS

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
REVENUE SOURCES					
Intergovernmental Revenue	0	3,822	15,199	16,369	2,377
Miscellaneous Revenues	0	95	80	0	0
Other Sources	0	2,483	9,979	16,989	23,117
TOTAL REVENUE SOURCES	0	6,400	25,258	33,358	25,494
APPROPRIATIONS					
CRA	0	49	0	33,358	25,494
TOTAL APPROPRIATIONS	0	49	0	33,358	25,494

FISCAL YEAR 2004-05 BUDGET

REVENUE DETAIL

ACCOUNT	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
017-0000	2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>INTERGOVERNMENTAL REVENUES</u>					
33731 Lake County/Redevelopment	0	3,822	15,199	16,369	2,377
TOTAL INTERGOVERNMENTAL	0	3,822	15,199	16,369	2,377
<u>MISCELLANEOUS REVENUES</u>					
36101 Interest on Investments	0	106	275	0	0
36130 Gain/Loss Investments	0	(11)	(195)	0	0
TOTAL MISCELLANEOUS REVENUES	0	95	80	0	0
<u>OTHER SOURCES</u>					
38110 From Gen. Fund/Ad Valorem	0	2,483	9,979	10,633	1,544
38891 Fund Balance Appropriated	0	0	0	6,356	21,573
TOTAL OTHER SOURCES	0	2,483	9,979	16,989	23,117
TOTAL RESOURCES	0	6,400	25,258	33,358	25,494

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION	ACCOUNT				
Community Development	CHCRA	017-6190-559				
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	
	2001-02	2002-03	10/03-05/04	2003-04	2004-05	
<u>OPERATING EXPENSES</u>						
3110 Professional Services	0	36	0	0	0	
4911 Advertising-Other Ads	0	13	0	0	0	
TOTAL OPERATING EXPENSES	0	49	0	0	0	
<u>OTHER USES</u>						
9910 Reserve for Future	0	0	0	33,358	25,494	
TOTAL OTHER USES	0	0	0	33,358	25,494	
TOTAL APPROPRIATIONS	0	49	0	33,358	25,494	

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT
Community Development

DIVISION
CHCRA

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	0	0	N/A
Other Uses	33,358	25,494	(7,864)	-23.57%
TOTALS	<u>33,358</u>	<u>25,494</u>	<u>(7,864)</u>	<u>-23.57%</u>

Significant Budget Changes:

At the time the budget was prepared, no funds were specifically requested, so all available funds were appropriated in the reserve account.



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FISCAL YEAR 2004-05 BUDGET

DEBT SERVICE FUND

William Pfeilsticker, Finance Director

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

Debt service associated with the Refunding and Capital Improvement Revenue Bonds, Series 1999, is funded by a pledge of the local government half cent sales tax and the guaranteed portion of state revenue sharing. Debt service payments are recorded as expenditures in the debt service fund. The 1999 bonds are fully registered bonds in denominations of \$5,000 each. Debt service requirements associated with the 1999 bonds as of September 30, 2004 are as follows:

Issue	Year	Principal	Interest	Total
Refunding and Capital Improvement Revenue Bonds, Series 1999				
Original Issue Amount: \$7,345,000	2005	140,000	362,615	502,615
Original Issue Date: August 1, 1999	2006	145,000	356,315	501,315
Final Maturity: October 1, 2029	2007	155,000	349,645	504,645
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	\$6,780,000	\$5,777,876	\$12,557,876

FISCAL YEAR 2004-05 BUDGET

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, 2004 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%	2005		797,595	797,595
	2006	325,000	797,595	1,122,595
	2007	330,000	789,470	1,119,470
	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		17,110,000	16,198,713	33,308,713

FISCAL YEAR 2004-05 BUDGET

DEBT SERVICE FUND

REVENUE SOURCES AND APPROPRIATIONS

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
REVENUE SOURCES					
Taxes	0	0	0	0	803,024
Intergovernmental Revenue	500,419	501,981	340,888	511,330	640,065
Miscellaneous Revenue	4,011	2,324	1,074	3,000	3,000
Other Sources	0	0	0	130,000	0
TOTAL REVENUE SOURCES	504,430	504,305	341,962	644,330	1,446,089

APPROPRIATIONS					
Debt Service	499,430	499,305	314,210	644,330	1,446,089
TOTAL APPROPRIATIONS	499,430	499,305	314,210	644,330	1,446,089

REVENUE DETAIL

ACCOUNT	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
021-0000					
TAXES					
31261 Local Option Sales Tax	0	0	0	0	803,024
TOTAL TAXES	0	0	0	0	803,024
INTERGOVERNMENTAL REVENUE					
33518 Half Cent Sales Tax	500,419	501,981	340,888	511,330	640,065
TOTAL INTERGOVERNMENTAL	500,419	501,981	340,888	511,330	640,065
MISCELLANEOUS REVENUE					
36101 Interest on Investments	4,502	3,355	1,812	3,000	3,000
36130 Gain/Loss Investments	(491)	(1,031)	(738)	0	0
TOTAL MISCELLANEOUS REVENUE	4,011	2,324	1,074	3,000	3,000
OTHER SOURCES					
38891 Fund Balance Appropriated	0	0	0	130,000	0
TOTAL OTHER SOURCES	0	0	0	130,000	0
TOTAL RESOURCES	504,430	504,305	341,962	644,330	1,446,089

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION			ACCOUNT	
Debt Service	Debt Service			021-1326-582	
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	2001-02	2002-03	10/03-05/04	2003-04	2004-05
DEBT SERVICE					
7110 Principal Payments	120,000	125,000	130,000	130,000	135,000
7210 Interest Payments	379,005	373,880	184,210	373,880	362,615
7212 Interest-2004 Bonds	0	0	0	0	628,024
7310 Reserve Requirement	0	0	0	140,000	5,000
7311 Fees	425	425	0	450	450
7312 Reserve-2004 Bonds	0	0	0	0	315,000
TOTAL DEBT SERVICE	<u>499,430</u>	<u>499,305</u>	<u>314,210</u>	<u>644,330</u>	<u>1,446,089</u>
TOTAL APPROPRIATIONS	<u>499,430</u>	<u>499,305</u>	<u>314,210</u>	<u>644,330</u>	<u>1,446,089</u>

APPROPRIATIONS SUMMARY

DEPARTMENT	DIVISION			
Debt Service	Debt Service			
	ADOPTED	ADOPTED	INCREASE/ (DECREASE)	PERCENTAGE
	2003-04	2004-05		
Debt Services	644,330	1,446,089	801,759	124.43%
TOTALS	<u>644,330</u>	<u>1,446,089</u>	<u>801,759</u>	<u>124.43%</u>

Significant Budget Changes:

Principal and interest payments associated with the 2004 Capital Improvement Bond Issue will be reported in this fund.

FISCAL YEAR 2004-05 BUDGET

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 the one-cent local option infrastructure sales tax and federal and state grants. Capital Projects must be reviewed and approved by the City Commission prior to the expenditure of any funds. Many capital improvements have been completed or are scheduled to be funded from the proceeds from the one-cent local option infrastructure sales tax revenue, which was overwhelmingly renewed by a voter referendum on November 6, 2001. This revenue source represents a particularly valuable source to fund capital improvements. Without it, it would be necessary to fund future capital improvements from the General Fund or from debt proceeds.

On February 16th, the City Commission agreed to move forward with a \$17 million dollar bond issue to finance the following general government major capital projects over the next 3 years:

Library	\$6.0 million
Public Works facility	\$1.8 million
Rehab Old Library	\$1.0 million
Canal Street	\$1.3 million
Gymnasium & land	\$1.4 million
Community Center	\$5.0 million
Contingency	\$0.5 million

Included in the proposed budget are projects for \$9.3 million of the debt service proceeds for the Library (\$5,600,000), Public Works facility (\$1,800,000), Gymnasium (\$1,400,000), and Community Center (\$500,000).

The Local Option Sales Tax revenue source decreased from the projected \$1,373,650 because some of these funds will be used to pay the debt service on the bond issue described above. Because the funding source is reduced, many of the police and fire equipment is now being recorded in the general fund.

The police department includes the 2nd payment of \$208,812 of a 3 year lease purchase for 23 vehicles purchased in fiscal year 2003-04. The final payment will be made in 2005-06.

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 2005-09.

FISCAL YEAR 2004-05 BUDGET

CAPITAL PROJECTS FUND
REVENUE SOURCES AND APPROPRIATIONS

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
REVENUE SOURCES					
Taxes	1,266,879	1,254,754	787,123	1,261,752	570,626
Intergovernmental Revenue	2,483,320	1,784,621	60,000	4,467,600	510,000
Miscellaneous Revenue	266,252	1,436,859	(3,513)	63,319	0
Other Sources	900,227	2,006,087	1,456,260	3,200,734	9,643,186
TOTAL REVENUE SOURCES	4,916,678	6,482,321	2,299,870	8,993,405	10,723,812
APPROPRIATIONS					
Economic Development	(5,000)	0	0	0	0
Airport	3,216,241	3,864,629	358,800	3,697,000	600,000
Police	802,423	4,898,853	481,567	344,419	208,812
Fire	98,066	409,639	90,351	1,665,000	65,000
Public Works	303,347	1,020,968	656,567	2,100,000	2,200,000
Library	1,105	53,524	89,398	800,000	5,600,000
Recreation	303,670	2,205,425	859,890	375,000	2,050,000
Non- Departmental	0	0	0	11,986	0
TOTAL APPROPRIATIONS	4,719,852	12,453,038	2,536,573	8,993,405	10,723,812

FISCAL YEAR 2004-05 BUDGET

REVENUE DETAIL

ACCOUNT	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
031-0000	2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>TAXES</u>					
31261 Local Option Sales Tax	1,266,879	1,254,754	787,123	1,261,752	570,626
TOTAL TAXES	1,266,879	1,254,754	787,123	1,261,752	570,626
<u>INTERGOVERNMENTAL REVENUE</u>					
33119 Federal Grant - CDBG	0	0	0	250,000	0
33122 Federal Grant - Fire	0	0	0	337,500	0
33142 Federal Grant - Airport	13,094	1,085,424	0	495,000	180,000
33422 State Grant - Fire	0	0	0	440,000	0
33442 State Grant - Airport	2,391,202	376,581	60,000	2,545,100	330,000
33451 State Grant - Canal Street	0	0	0	400,000	0
33472 State Grant - Parks	66,524	117,526	0	0	0
33742 Lake County - Airport	0	0	0	0	0
33772 Lake County - Parks	12,500	0	0	0	0
33772 Lake County - Venetian Gardens	0	0	0	0	0
33772 Lake County - Sleepy Hollow	0	205,090	0	0	0
TOTAL INTERGOVERNMENTAL	2,483,320	1,784,621	60,000	4,467,600	510,000
<u>MISCELLANEOUS REVENUE</u>					
36101 Interest on Investments	4,992	(20,198)	(19,779)	0	0
36130 Gain/Loss Investments	(6,711)	(5,735)	2,150	0	0
36161 Int.-Local Opt.Sales Tax	74,391	48,008	7,795	58,319	0
36162 Bond Funds	124,336	53,873	0	5,000	0
36404 Recovery From Losses	19,244	6,800	0	0	0
36429 Sale of Real Estate	0	0	0	0	0
36609 Contributions/Donations	50,000	1,354,111	0	0	0
36902 Discount-Accounts Payable	0	0	0	0	0
36906 Misc. Reimbursement	0	0	6,321	0	0
TOTAL MISCELLANEOUS	266,252	1,436,859	(3,513)	63,319	0
<u>OTHER SOURCES</u>					
38111 Transfer From General Fund	0	0	0	0	0
38116 Transfer From GLCRA	0	5,000	0	0	0
38141 Transfer From Electric	333,084	740,402	1,228,913	1,650,734	0
38142 Transfer From Gas	0	0	0	0	0
38143 Transfer From Water	567,143	1,260,685	227,347	750,000	0
38144 Transfer From Wastewater	0	0	0	0	0
38412 Bond Proceeds	0	0	0	800,000	9,300,000
38890 Fund Bal Appr - Bond Proceeds	0	0	0	0	0
38891 Fund Balance Appropriated	0	0	0	0	343,186
TOTAL OTHER SOURCES	900,227	2,006,087	1,456,260	3,200,734	9,643,186
TOTAL RESOURCES	4,916,678	6,482,321	2,299,870	8,993,405	10,723,812

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION		ACCOUNT
Capital Projects		Various		031-xxxx.xxx

	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	2001-02	2002-03	10/03-05/04	2003-04	2004-05

Economic Development (1231-552)

CAPITAL OUTLAY

6210 Buildings	0	0	0	0	0
6310 Improvements Other Than Bldgs	(5,000)	0	0	0	0
TOTAL CAPITAL OUTLAY	(5,000)	0	0	0	0
TOTAL EXECUTIVE OFFICE	(5,000)	0	0	0	0

Airport (1821-542)

OPERATING EXPENSES

31xx Professional Services	192,336	377,549	165,325	697,725	271,000
4410 Rentals	6,831	5,810	0	0	0
49xx Other Operating Expenses	3,000	2,114	300	0	0
TOTAL OPERATING EXPENSES	202,167	385,473	165,625	697,725	271,000

CAPITAL OUTLAY

6110 Land	2,880,496	1,720,630	0	0	0
6210 Buildings	0	502,213	115,000	1,164,582	0
6310 Improvements Other Than Bldgs	133,578	1,256,313	75,000	755,010	329,000
6410 Machinery & Equipment	0	0	3,175	1,079,683	0
TOTAL CAPITAL OUTLAY	3,014,074	3,479,156	193,175	2,999,275	329,000
TOTAL AIRPORT	3,216,241	3,864,629	358,800	3,697,000	600,000

Police Department (2111-521)

OPERATING EXPENSES

31xx Professional Expenses	293,642	5,889	763	0	0
3410 Contract Services	0	1,500	0	0	0
4410 Rentals	0	350	0	0	0
49xx Other Operating Expenses	4,062	0	0	0	0
5180 Minor Furniture/Equipment	0	0	0	0	0
TOTAL OPERATING EXPENSES	297,704	7,739	763	0	0

CAPITAL OUTLAY

6110 Land	280,203	0	0	55,000	
6210 Buildings	0	4,530,215	576,123	0	0
6310 Improvements Other Than Bldgs	0	185	0	0	0
6410 Machinery & Equipment	224,516	360,714	(95,319)	289,419	208,812
TOTAL CAPITAL OUTLAY	504,719	4,891,114	480,804	344,419	208,812
TOTAL POLICE DEPARTMENT	802,423	4,898,853	481,567	344,419	208,812

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL (CONTINUED)

DEPARTMENT	DIVISION			ACCOUNT	
Capital Projects	Various			031-xxxx.xxx	
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	2001-02	2002-03	10/03-05/04	2003-04	2004-05
Fire Department (2220-522)					
<u>OPERATING EXPENSES</u>					
31xx Professional Services	60	264	0	0	0
3410 Contract Services	0	0	0	0	0
4630 Rep/Maint Comm Equip	0	567	0	0	0
5180 Minor Furniture/Equipment	0	0	0	0	0
TOTAL OPERATING EXPENSES	60	831	0	0	0
<u>CAPITAL OUTLAY</u>					
6110 Land	0	0	0	0	0
6210 Buildings	0	81,742	0	750,000	60,000
6410 Machinery & Equipment	98,006	327,066	90,351	915,000	5,000
TOTAL CAPITAL OUTLAY	98,006	408,808	90,351	1,665,000	65,000
TOTAL FIRE DEPARTMENT	98,066	409,639	90,351	1,665,000	65,000
Public Works Department (51xx-xxx)					
<u>PERSONAL SERVICES</u>					
12xx Regular Salaries & Wages	0	0	214	0	0
2110 FICA	0	0	16	0	0
2210 Retirement	0	0	18	0	0
23xx Health & Life Insurance	0	0	29	0	0
2410 Workers' Compensation	0	0	11	0	0
TOTAL PERSONAL SERVICES	0	0	288	0	0
<u>OPERATING EXPENSES</u>					
31xx Professional Services	103,636	189,925	139,600	50,000	
49xx Other Operating Expenses	225	0	3,210	0	0
5210 Operating Supplies	97	1,106	13,232	0	0
TOTAL OPERATING EXPENSES	103,958	191,031	156,042	50,000	0
<u>CAPITAL OUTLAY</u>					
6110 Land	43	0	0	0	0
6210 Buildings	67,060	5,000	371,527	310,000	1,800,000
6310 Improvements Other Than Bldgs	132,286	824,937	128,710	1,740,000	400,000
6410 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	199,389	829,937	500,237	2,050,000	2,200,000
TOTAL PUBLIC WORKS	303,347	1,020,968	656,567	2,100,000	2,200,000

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL (CONTINUED)

DEPARTMENT	DIVISION		ACCOUNT		
Capital Projects	Various		031-xxxx.xxx		
	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
<u>Library (7111-571)</u>					
<u>OPERATING EXPENSES</u>					
3110 Professional Services	1,105	53,524	87,230	500,000	0
TOTAL OPERATING EXPENSES	1,105	53,524	87,230	500,000	0
<u>CAPITAL OUTLAY</u>					
6210 Buildings		0	2,168	300,000	5,600,000
TOTAL CAPITAL OUTLAY	0	0	2,168	300,000	5,600,000
TOTAL LIBRARY DEPARTMENT	1,105	53,524	89,398	800,000	5,600,000
<u>Recreation (81xx-57x)</u>					
<u>PERSONAL SERVICES</u>					
1210 Regular Salaries & Wages	3,190	0	0	0	0
2xxx Benefits	1,438	0	0	0	0
TOTAL PERSONAL SERVICES	4,628	0	0	0	0
<u>OPERATING EXPENSES</u>					
3110 Professional Services	93,211	117,099	84,295	75,000	500,000
49xx Other Operating Expenses	1,563	3,192	92	0	0
5210 Operating Supplies	0	(263)	371	0	0
TOTAL OPERATING EXPENSES	94,774	120,028	84,758	75,000	500,000
<u>CAPITAL OUTLAY</u>					
6110 Land	51,323	0	0	0	300,000
6210 Buildings	11,020	35,734	341,149	150,000	1,100,000
6310 Improvements Other Than Bldgs	124,545	2,024,198	422,469	150,000	150,000
6410 Machinery & Equipment	17,380	25,465	11,514	0	0
TOTAL CAPITAL OUTLAY	204,268	2,085,397	775,132	300,000	1,550,000
TOTAL RECREATION DEPARTMENT	303,670	2,205,425	859,890	375,000	2,050,000
<u>Non-Departmental (9191-589)</u>					
<u>OTHER USES</u>					
9920 Res/Local Option Sales	0	0	0	11,986	0
TOTAL NON-DEPARTMENTAL	0	0	0	11,986	0
TOTAL CAPITAL PROJECTS	4,719,852	12,453,038	2,536,573	8,993,405	10,723,812

FISCAL YEAR 2004-05 BUDGET

PROJECT SCHEDULE

2004-05 Adopted

Capital Projects Fund

<u>Number</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
310018	<u>Airport</u>		
	Extend Runway 13/31 (200,000)	Federal Grant	180,000
		State Grant	10,000
		Sales Tax	10,000
	Taxilane to Cracker Barrel (400,000)	State Grant	320,000
		Sales Tax	80,000
	Subtotal Airport		<u>600,000</u>
310021	<u>Police</u>		
	Lease Purchase Vehicles 2003-04	Sales Tax	208,812
	Subtotal Police		<u>208,812</u>
310022	<u>Fire</u>		
	Fire Station South	Sales Tax	60,000
	Furnish south fire station	Sales Tax	5,000
	Subtotal Fire		<u>65,000</u>
310051	<u>Public Works</u>		
	Heritage Estates	Sales Tax	200,000
	Public Work Facility	Debt Proceeds	1,800,000
	US Hwy 441 Streetscape	Sales Tax	200,000
	Subtotal Public Works		<u>2,200,000</u>

FISCAL YEAR 2004-05 BUDGET

PROJECT SCHEDULE

2004-05 Adopted

Capital Projects Fund

<u>Number</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
310071	<u>Library</u> Building	Debt Proceeds	5,600,000
	Subtotal Library		<u>5,600,000</u>
310081	<u>Recreation</u> Rails to Trails Gymnasium Community Center	Sales Tax Debt Proceeds Debt Proceeds	150,000 1,400,000 500,000
	Subtotal Recreation		<u>2,050,000</u>
	Reserves	Reserves	0
	TOTAL		<u><u>10,723,812</u></u>
	Source of Funds		
		Sales Tax	913,812
		Federal Grant	180,000
		State Grant	330,000
		Debt Proceeds	9,300,000
		Reserves	0
	TOTAL		<u><u>10,723,812</u></u>

FISCAL YEAR 2004-05 BUDGET

ELECTRIC DEPARTMENT

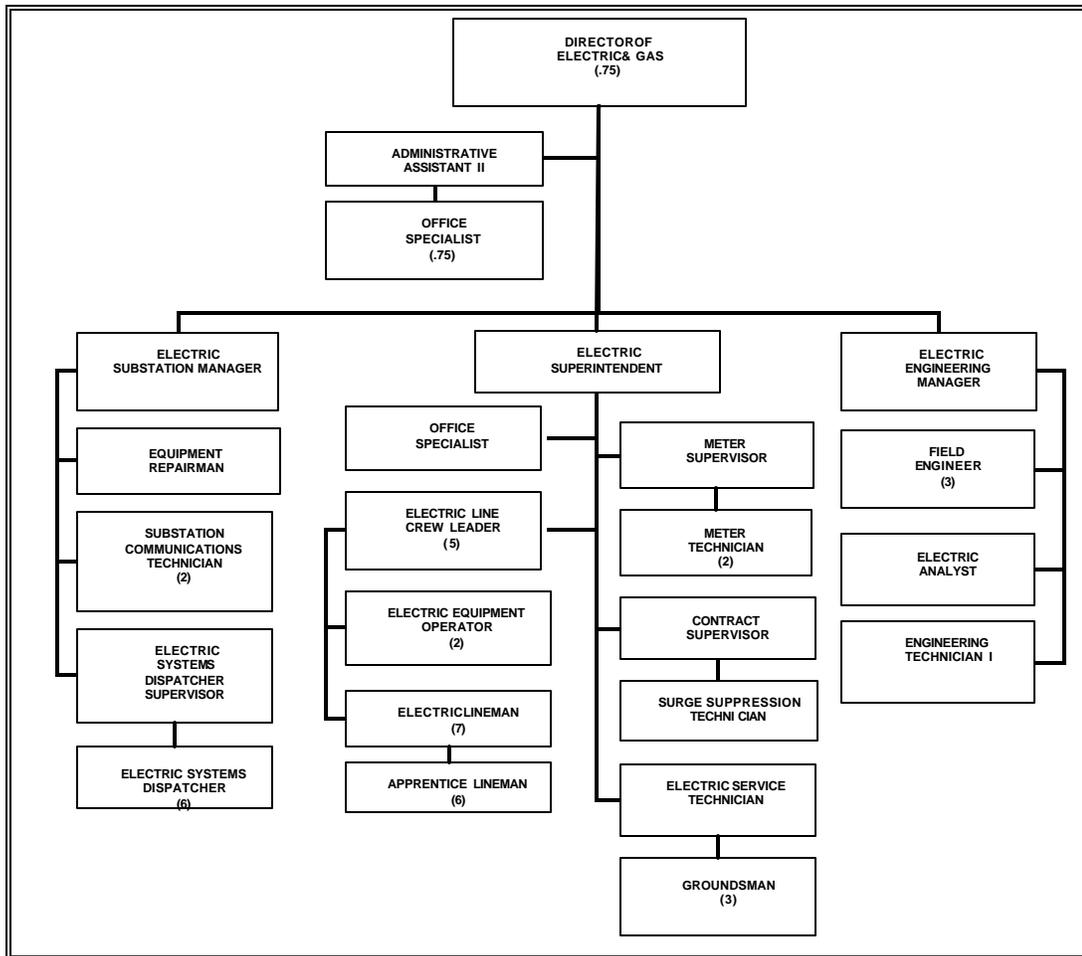
Lloyd Shank, Director of Electric and Gas

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

Responsibilities:

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

Organizational Chart



FISCAL YEAR 2004-05 BUDGET

ELECTRIC SYSTEM

The electric system, includes 5 substations, distribution facilities and 375.42 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.

FISCAL YEAR 2004-05 BUDGET

ELECTRIC FUND

BUDGET SUMMARY - OPERATING STATEMENT

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
<u>OPERATING REVENUE</u>					
Charges For Services	36,442,515	39,500,480	26,414,783	42,368,828	48,268,036
Other Operating Revenue	554,569	518,427	402,748	643,422	1,202,955
TOTAL OPERATING REVENUE	36,997,084	40,018,907	26,817,531	43,012,250	49,470,991
<u>OPERATING APPROPRIATIONS</u>					
Generation	1,322,803	1,473,051	1,129,232	1,158,299	1,722,508
Administration	1,814,971	1,943,169	1,473,193	2,152,535	2,320,654
Distribution	26,257,019	28,832,056	19,898,001	31,438,937	34,868,250
Traffic Light Operations	118,500	79,145	39,557	146,883	107,821
Other Operating Expenses	3,412,708	3,498,097	3,020,038	2,208,521	4,225,740
TOTAL APPROPRIATIONS	(32,926,001)	(35,825,518)	(25,560,021)	(37,105,175)	(43,244,973)
NET INCOME FROM OPERATIONS	4,071,083	4,193,389	1,257,510	5,907,075	6,226,018
Non-Operating Revenue	1,300,172	957,047	342,779	1,125,415	1,400,564
Non-Operating Appropriations	(607,941)	(591,980)	(608,815)	(878,066)	(938,785)
NET OTHER INCOME	692,231	365,067	(266,036)	247,349	461,779
NET INCOME BEFORE TRANSFERS	4,763,314	4,558,456	991,474	6,154,424	6,687,797
Transfers to other funds	(4,446,783)	(4,972,430)	(4,247,648)	(7,676,377)	(5,299,086)
NET INCOME AFTER TRANSFERS	316,531	(413,974)	(3,256,174)	(1,521,953)	1,388,711
Other Sources	0	0	0	4,504,385	3,421,254
Capital Projects	0	0	(130,298)	(4,632,041)	(4,586,377)
NET OTHER SOURCES	0	0	(130,298)	(127,656)	(1,165,123)
UNAPPROPRIATED BALANCE	316,531	(413,974)	(3,386,472)	(1,649,609)	223,588

FISCAL YEAR 2004-05 BUDGET

REVENUE DETAIL

ACCOUNT	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
041-0000	2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>CHARGES FOR SERVICES</u>					
34311 Residential	17,273,910	19,136,450	12,362,314	19,596,367	23,195,671
34312 Commercial Non Demand	5,167,335	5,340,011	3,554,802	5,984,941	6,417,173
34313 Commercial Demand	12,771,811	13,669,978	9,467,734	15,291,279	17,077,684
34314 Public Lighting	205,694	234,719	176,753	223,604	233,574
34315 Public Authority (Fruitland Park)	79,309	85,266	65,831	101,006	132,742
34316 Municipal Non Demand	276,057	312,899	239,043	320,420	315,284
34317 Municipal Demand	668,399	721,157	548,306	851,211	895,908
TOTAL CHARGES FOR SERVICES	36,442,515	39,500,480	26,414,783	42,368,828	48,268,036
<u>OTHER OPERATING REVENUE</u>					
34905 Penalties	314,347	362,064	246,180	379,536	400,358
34910 Misc Operating Revenue	12,783	8,684	6,135	10,000	10,300
36915 Pole Rentals	107,089	35,573	55,581	103,386	637,797
34918 Misc Service Revenue	110,000	111,632	95,293	150,500	154,500
34919 Area Lights - Initial Fee	11,436	840	0	0	0
34990 Cash Over & Short	(1,086)	(366)	(441)	0	0
TOTAL OTHER OPERATING REVENUE	554,569	518,427	402,748	643,422	1,202,955
<u>NON OPERATING REVENUE</u>					
36101 Interest on Investments	1,105,303	693,266	241,356	720,097	784,906
36111 Misc Interest Income	7,414	21,621	20,413	18,000	20,741
36130 Gain/Loss Investments	(70,411)	(106,709)	(131,977)	0	0
36402 Gain From Sale of Fixed Assets	(28,958)	9,246	2,154	0	0
36404 Recovery From Losses	1,733	9,709	2,398	0	0
36501 Sale of Surplus Materials	13,498	11,193	25,131	0	0
36902 Discount-Accounts Payable	1,557	0	0	0	0
36920 Communication Allocation	33,019	94,441	65,349	89,376	89,376
36925 Misc Jobbing Revenue	39,337	63,908	59,223	50,000	70,500
36990 Misc Non-Operating Revenue	(15,406)	2,725	1,570	120,286	105,380
TOTAL NON OPERATING REVENUE	1,087,086	799,400	285,617	997,759	1,070,903
<u>OTHER SOURCES</u>					
38401 Debt Proceeds	0	0	0	0	1,615,707
38893 Appropriated Ret Earnings	0	0	0	1,649,609	0
38950 Contributions - Cust/Dev	213,086	157,647	57,162	127,656	329,661
38961 Approp R/E - Depreciation	0	0	0	4,504,385	1,805,547
TOTAL OTHER SOURCES	213,086	157,647	57,162	6,281,650	3,750,915
TOTAL RESOURCES	38,297,256	40,975,954	27,160,310	50,291,659	54,292,809

FISCAL YEAR 2004-05 BUDGET

ELECTRIC FUND					
DIVISION SUMMARY OF APPROPRIATIONS					
	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
1011 GENERATION					
Operating Expenses	1,322,803	1,473,051	1,129,232	1,158,299	1,722,508
TOTAL GENERATION	<u>1,322,803</u>	<u>1,473,051</u>	<u>1,129,232</u>	<u>1,158,299</u>	<u>1,722,508</u>
1021 ADMINISTRATION					
Personal Services	133,966	135,444	97,791	150,920	161,013
Operating Expenses	1,681,005	1,807,725	1,375,402	2,001,615	2,159,641
TOTAL ADMINISTRATION	<u>1,814,971</u>	<u>1,943,169</u>	<u>1,473,193</u>	<u>2,152,535</u>	<u>2,320,654</u>
1045 JOBGING					
Personal Services	38,909	37,764	55,439	62,090	62,090
Operating Expenses	65,328	72,686	59,130	76,882	76,882
TOTAL JOBGING	<u>104,237</u>	<u>110,450</u>	<u>114,569</u>	<u>138,972</u>	<u>138,972</u>
1062 DISTRIBUTION					
Personal Services	1,788,614	1,769,505	872,164	1,509,811	2,122,046
Operating Expenses	24,468,405	27,062,551	19,025,837	29,929,126	32,746,204
TOTAL DISTRIBUTION	<u>26,257,019</u>	<u>28,832,056</u>	<u>19,898,001</u>	<u>31,438,937</u>	<u>34,868,250</u>
1083 TRAFFIC LIGHT					
Personal Services	102,879	70,203	4,492	0	0
Operating Expenses	15,621	8,942	35,065	146,883	107,821
TOTAL TRAFFIC LIGHT	<u>118,500</u>	<u>79,145</u>	<u>39,557</u>	<u>146,883</u>	<u>107,821</u>
1088 OTHER					
Operating Expenses	3,139,084	3,264,928	2,889,871	2,023,368	3,961,193
Debt Service	511,885	501,505	477,808	757,247	853,360
Other Uses	4,712,226	5,185,624	4,394,253	7,843,377	5,733,674
TOTAL OTHER	<u>8,363,195</u>	<u>8,952,057</u>	<u>7,761,932</u>	<u>10,623,992</u>	<u>10,548,227</u>
1099 CAPITAL PROJECTS					
Personal Services	756,592	795,076	592,863	841,031	833,604
Operating Expenses	727,101	1,938,680	1,289,762	624,126	910,997
Capital Outlay	2,055,952	3,385,248	2,712,960	3,166,884	2,841,776
Other Uses	(3,539,645)	(6,119,004)	(4,465,287)	0	0
TOTAL CAPITAL PROJECTS	<u>0</u>	<u>0</u>	<u>130,298</u>	<u>4,632,041</u>	<u>4,586,377</u>
GRAND TOTAL					
Personal Services	2,820,960	2,807,992	1,622,749	2,563,852	3,178,753
Operating Expenses	31,419,347	35,628,563	25,804,299	35,960,299	41,685,246
Capital Outlay	2,055,952	3,385,248	2,712,960	3,166,884	2,841,776
Debt Service	511,885	501,505	477,808	757,247	853,360
Other Uses	1,172,581	(933,380)	(71,034)	7,843,377	5,733,674
TOTAL APPROPRIATIONS	<u><u>37,980,725</u></u>	<u><u>41,389,928</u></u>	<u><u>30,546,782</u></u>	<u><u>50,291,659</u></u>	<u><u>54,292,809</u></u>

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Electric		Generation			041-1011-531	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>OPERATING EXPENSES</u>						
3452	CR #3 Operations	690,211	877,525	560,282	611,681	925,132
3453	CR #3 Maintenance	487,812	391,858	417,391	414,813	651,375
3454	CR #3 Power Generation	144,780	203,668	151,559	131,805	146,001
TOTAL OPERATING EXPENSES		<u>1,322,803</u>	<u>1,473,051</u>	<u>1,129,232</u>	<u>1,158,299</u>	<u>1,722,508</u>
TOTAL APPROPRIATIONS		<u>1,322,803</u>	<u>1,473,051</u>	<u>1,129,232</u>	<u>1,158,299</u>	<u>1,722,508</u>

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT
Electric

DIVISION
Generation

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	1,158,299	1,722,508	564,209	48.71%
TOTALS	<u>1,158,299</u>	<u>1,722,508</u>	<u>564,209</u>	<u>48.71%</u>

Significant Budget Changes:

These cost increases are associated with billing from Crystal River III, which were budgeted low in fiscal year 2003-04.

FISCAL YEAR 2004-05 BUDGET

ELECTRIC DEPARTMENT

Administration Division

Goal: Become the most hardworking and dedicated utility by putting citizens first with excellent service.

Objective:

- ◆ Ensure the successful delivery of electric service, with constant improvement in reliability, productivity, and efficiency to satisfy the needs of our customers.
- ◆ Seek the most economical and stable power contracts through Florida Municipal Power Agency (FMPA), our power supplier.
- ◆ Represent the City's interest in energy on the state and national levels.

Goal: Establish safety as a mindset for every activity of the department.

Objective:

- ◆ Ensure routine inspections of employee performance of safety practices.
- ◆ Perform regular review of safety certification of each employee.
- ◆ Attain system average interruption frequency of 1.217.

Major Accomplishments:

- Initiated evaluation of traffic signal repair service to improve productivity and lower costs.
- Placed traffic signal personnel under the meter shop.
- Completed the deregulation committee review of recommendations from Purvis Gray study.
- Reorganized and reduced costs of the City's tree trimming efforts to 1 contractor.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
OSHA incident rate	5	1	0
System reliability (safety)	N/A	1.281	1.217

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT
Electric

DIVISION
Administration

CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Director of Electric and Gas	0.75	0.00	0.75	69,365
Administrative Assistant II	1.00	0.00	1.00	38,735
Office Specialist	0.75	0.00	0.75	18,941
Standby				10,920

TOTAL	2.50	0.00	2.50	137,961
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
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TOTAL

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Electric		Administration			041-1021-531	
		ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
PERSONAL SERVICES						
12XX	Regular Salaries & Wages	136,614	132,142	82,302	131,860	137,961
1310	Temporary Labor	0	0	0	500	500
1410	Overtime	706	298	905	1,000	1,500
1530	Bonuses	375	312	313	313	313
2110	FICA	10,136	9,759	6,165	7,747	8,191
2210	Retirement	8,460	7,723	6,388	10,280	11,751
232X	Health & Life Insurance	16,959	18,174	11,003	15,969	15,728
2410	Workers' Compensation	261	484	441	423	344
262X	Other Payroll Benefits	515	574	363	567	594
2999	Allocated Labor Expense	(40,060)	(34,022)	(10,089)	(17,739)	(15,869)
TOTAL PERSONAL SERVICES		133,966	135,444	97,791	150,920	161,013
OPERATING EXPENSES						
311X	Professional Services	13,184	4,413	26,277	10,200	27,700
4010	Travel	3,597	9,935	10,950	11,000	12,500
4110	Communications	20,057	16,209	12,196	21,500	21,500
4150	Fiber Optic Communication	336	528	328	492	1,128
421X	Postage	6,015	1,964	386	4,200	4,200
4310	Utilities	48,381	58,953	55,095	50,100	72,600
4510	Insurance	40,877	80,013	46,872	81,280	83,014
46XX	Rep/Maint-Communication Equip.	6,780	11,654	4,139	12,450	10,950
4710	Printing & Binding	236	711	128	1,000	1,000
4810	Promotional Activities	15,875	9,996	9,040	15,000	15,000
4911	Advertising	681	1,442	414	1,500	1,500
4920	Other Current Charges	0	735	210	1,500	1,500
4932	Over/Short-Warehouse	0	0	3,073	0	0
4945	Injury/Damage to Others	11,303	2,724	4,656	10,000	10,000
4961	General Administrative	456,729	526,440	425,473	638,209	564,985
4970	Regulatory Assessment	6,043	6,034	3,458	6,200	6,200
4980	Taxes	915,435	977,894	667,440	987,549	1,128,797
4982	Franchise Fees	160,701	175,806	134,902	176,315	215,318
5110	Office Supplies	6,154	5,480	5,133	6,325	6,325
5180	Minor Furniture/Equipment	6,481	6,839	648	1,500	1,500
5210	Operating Supplies	557	52	126	500	500
5299	Allocated Material Expense	(75,244)	(131,482)	(69,687)	(77,205)	(69,576)
5410	Publications & Membership	32,781	35,011	33,684	35,000	36,000
5440	Education	0	833	(277)	2,000	2,000
5450	Training	4,046	5,541	738	5,000	5,000
TOTAL OPERATING EXPENSES		1,681,005	1,807,725	1,375,402	2,001,615	2,159,641
TOTAL APPROPRIATIONS		1,814,971	1,943,169	1,473,193	2,152,535	2,320,654

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT
Electric

DIVISION
Administration

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	150,920	161,013	10,093	6.69%
Operating Expenses	2,001,615	2,159,641	158,026	7.89%
TOTALS	<u>2,152,535</u>	<u>2,320,654</u>	<u>168,119</u>	<u>7.81%</u>

Significant Budget Changes:

The increase in operating expenses is primarily attributed to the increase in taxes, which also directly effect revenues.

FISCAL YEAR 2004-05 BUDGET

ELECTRIC DEPARTMENT

Jobbing Division

Goal: Provide assistance to other City departments and outside public agencies as expeditiously as possible while meeting customer demands and electric system responsibilities.

Objectives:

- ◆ Provide helping hands to other City departments; such as, light repairs for recreational facilities and runways at the Leesburg Regional 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.

Goal: Provide Christmas decorations along the streets and in Venetian Gardens that promote the City of Leesburg.

Objectives:

- ◆ Provide an installation plan for holiday decorations and lights 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.
- Supported 7 Downtown Partnership projects with electrical panels and speaker locations.
- Revised traffic lighting maintenance agreement with the City of Tavares.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Banner jobs	14	25	14
Recreation light jobs	15	1	5
Tree trimming jobs	250	300	350
Christmas decorations (man hours)	425	423	700
Lights of Lake (man hours)	80	56.5	80
Miscellaneous jobs	25	1	20

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION	ACCOUNT				
Electric	Jobbing Expense	041-1045-531				
	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05	
PERSONAL SERVICES						
1210 Regular Salaries & Wages	26,613	25,095	35,224	40,000	40,000	
1410 Overtime	61	135	376	400	400	
2110 FICA	1,960	1,857	2,608	3,060	3,060	
2210 Retirement	1,651	1,589	2,994	2,600	2,600	
23XX Health & Life Insurance	3,452	3,430	5,080	4,700	4,700	
2410 Workers' Compensation	302	474	1,137	700	700	
262X Other Payroll Benefits	20	9	12	0	0	
2999 Allocated Labor Expense	4,850	5,175	8,008	10,630	10,630	
TOTAL PERSONAL SERVICES	38,909	37,764	55,439	62,090	62,090	
OPERATING EXPENSES						
3410 Contract Services	0	0	0	0	0	
4499 Allocated Equip Rental	2,799	6,669	11,453	11,900	11,900	
462X Rep & Maint/Build & Non-Build	0	0	770	1,000	1,000	
5210 Operating Supplies	58,340	61,587	45,151	52,500	52,500	
5299 Allocated Material Expense	4,189	4,430	1,756	11,482	11,482	
TOTAL OPERATING EXPENSES	65,328	72,686	59,130	76,882	76,882	
TOTAL APPROPRIATIONS	104,237	110,450	114,569	138,972	138,972	

APPROPRIATIONS SUMMARY

DEPARTMENT	DIVISION			
Electric	Jobbing Expense			
	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	62,090	62,090	0	0.00%
Operating Expenses	76,882	76,882	0	0.00%
TOTALS	138,972	138,972	0	0.00%

FISCAL YEAR 2004-05 BUDGET

ELECTRIC DEPARTMENT

Distribution Division

Goal: Provide a plan to meet the needs of new customers.

Objectives:

- ◆ Perform load growth, financial, and workload planning, and monitor load forecasts which indicate a 20 year load growth from 100 MW to 166 MW.
- ◆ 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 by 15%.
- ◆ Keep the outage rate below 60 minutes per customer.

Goal: Replace deteriorating infrastructure in the electric system.

Objectives:

- ◆ Execute transformer change out program to reduce customer outage time.
- ◆ Replace all overhead copper conductors within 15 years to eliminate customer outage time.
- ◆ Replace underground primary conductor cable to improve system reliability.
- ◆ Change all decaying and faulty underground cable in 10 years.
- ◆ Eliminate dangerous situations by replacing decaying and overloaded poles on a regular basis.

Goal: Support all City departments and Commission goals.

Objectives:

- ◆ Provide decorative street lighting at the Turnpike Interchange under a rental lighting agreement.
- ◆ Provide decorative street lighting in the area of Lake Square Mall and U.S. Highway 441 widening project.

Major Accomplishments:

- Replaced 50 gray poles that were in a deteriorated condition.
- Overhauled the tree trimming practices and trimmed 42 miles of trees.
- Replaced old poles and small copper conductor at Picciola Road to solve voltage problems.
- Painted padmount transformers at their locations at Lakes of Leesburg.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Rental lights installed	338	43	600
Surge suppressors installed	105	148	135
Outage rate per customer in minutes	70.1	58.21	70
Meters changed out	353	427	2,000
CT/VT installations tested	30	27	300
Transformers changed out	257	131	400
Overhead conductor replaced (feet)	35,000	12,769	25,000
Underground primary conductor replaced	33,000	270	30,000
Decayed and overloaded poles replaced	200	33	700
Residential meters tested	1,914	2916	4,000

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT	DIVISION			
Electric	Distribution			
CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Electric Superintendent	1.00	0.00	1.00	68,469
Electric Engineering Manager	1.00	0.00	1.00	65,562
Field Engineer	3.00	0.00	3.00	131,222
Contract Supervisor	1.00	0.00	1.00	57,928
Electric Systems Dispatcher	6.00	-1.00	5.00	180,566
Electric Line Crew Leader	4.00	1.00	5.00	309,667
Electric Lineman	4.00	3.00	7.00	261,922
Apprentice Lineman	6.00	0.00	6.00	209,017
Electric Equipment Operator	2.00	0.00	2.00	62,978
Groundsman	3.00	0.00	3.00	59,943
Electric Substation Manager	1.00	0.00	1.00	65,221
Substation Communications Technician	2.00	0.00	2.00	95,509
Meter Supervisor	1.00	0.00	1.00	59,051
Meter Technician	2.00	0.00	2.00	66,237
Electric Analyst	1.00	0.00	1.00	51,480
Electric Service Technician	2.00	-1.00	1.00	42,650
Equipment Repairman	1.00	0.00	1.00	29,598
Surge Suppression Technician	1.00	0.00	1.00	29,164
Engineering Technician I	1.00	0.00	1.00	29,066
Office Specialist	1.00	0.00	1.00	30,207
Electric System Dispatch Supervisor	0.00	1.00	1.00	47,832
Senior Electric Line Technician	1.00	1.00	0.00	0
Time charged directly to Jobbing Division				-40,000
Time charged directly to Capital Projects				-470,314
TOTAL	45.00	2.00	47.00	1,442,975

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
TOTAL			

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION			ACCOUNT	
Electric	Distribution			041-1062-531	
	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
<u>PERSONAL SERVICES</u>					
1210 Regular Salaries & Wages	1,463,191	1,469,822	766,102	1,225,060	1,442,975
1410 Overtime	76,042	81,268	114,503	80,020	150,000
15xx Bonuses	6,625	5,588	5,500	5,625	6,000
2110 FICA	114,128	115,076	65,435	91,535	153,535
2210 Retirement	79,162	78,225	63,349	107,530	185,176
23XX Health & Life Insurance	193,317	204,541	112,980	184,827	302,766
2410 Workers' Compensation	13,400	21,634	16,716	26,855	34,697
262X Other Payroll Benefits	839	709	1,023	1,092	2,064
2970 1st Installs	(116,402)	(119,153)	(216,272)	(116,414)	(109,828)
2999 Allocated Labor Expense	(41,688)	(88,205)	(57,172)	(96,319)	(45,339)
TOTAL PERSONAL SERVICES	1,788,614	1,769,505	872,164	1,509,811	2,122,046
<u>OPERATING EXPENSES</u>					
31XX Professional Services	32,728	3,536	113,600	160,000	80,000
3410 Contract Services	636	1,019	800	1,100	1,600
344X Purchased Power - FMPA	22,725,017	25,500,656	17,768,718	28,046,559	30,438,465
3451 Purchased Power - St Lucie	874,083	746,113	522,644	922,003	818,153
4010 Travel	7,551	6,323	2,165	13,500	14,500
4110 Communication	12,879	11,208	7,423	14,900	14,900
4150 Fiber Optic Communication	2,064	2,532	1,584	2,376	9,876
4210 Postage	357	0	393	500	500
4310 Utilities	82	81	55	100	100
4410 Rentals	751	751	718	1,251	1,251
4415 Internal Fleet Lease	0	0	0	0	296,413
4499 Allocated Equip Rental	(171,912)	(160,725)	(121,607)	(231,707)	(233,891)
4510 Insurance	16,906	24,770	15,001	25,151	25,182
461X Rep/Maint-Vehicles & Hvy Equip	123,479	155,772	106,899	266,008	260,008
462X Rep/Maint-Build & Non-Build	378,945	408,774	341,604	356,500	645,000
463X Rep/Maint-Comm Equip	44,272	32,192	13,245	20,489	29,400
4710 Printing & Binding	0	7,148	884	1,500	1,000
4810 Promotional Activities	0	885	0	500	500
49XX Other Current Charges	18,881	(16,528)	47,976	17,800	18,200
5110 Office Supplies	1,100	1,748	3,996	2,100	2,100
5180 Minor Furniture/Equipment	20,871	15,628	12,374	30,067	30,067
5210 Operating Supplies	372,935	395,396	236,013	363,269	369,919
5215 Uniforms	22,652	23,261	10,771	36,500	36,500
5230 Fuel Purchase	33,188	36,994	22,842	35,000	35,000
5299 Allocated Material Expense	(30,935)	(115,169)	(66,954)	(76,160)	(66,961)
5350 Taxable Material	605	1,919	920	0	0
5450 Training	16,217	22,528	10,796	42,356	70,750
5999 Material - 1st Installs	(34,947)	(44,261)	(27,023)	(122,536)	(152,328)
TOTAL OPERATING EXPENSES	24,468,405	27,062,551	19,025,837	29,929,126	32,746,204
TOTAL APPROPRIATIONS	26,257,019	28,832,056	19,898,001	31,438,937	34,868,250

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT
Electric

DIVISION
Distribution

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	1,509,811	2,122,046	612,235	40.55%
Operating Expenses	29,929,126	32,746,204	2,817,078	9.41%
TOTALS	<u>31,438,937</u>	<u>34,868,250</u>	<u>3,429,313</u>	<u>10.91%</u>

Significant Budget Changes:

The increase in personal services is directly related to time charged to the capital projects division, and wages and fringe benefits for two new staff members. Operating expenses reflect a significant increase of \$2,288,056 in purchased power costs, which is recovered by an increase in the bulk power cost adjustment. Line item 4625 includes \$204,000 for transformer change outs.

FISCAL YEAR 2004-05 BUDGET

ELECTRIC DEPARTMENT

Traffic Light Operations Division

Goal: Continue expansion and maintenance of system.

Objectives:

- ◆ Provide for replacement of obsolete traffic signal equipment.

Major Accomplishments:

- Initiated a contract with Lake County Public Works to maintain City traffic lights and flashing signals.
- Initiated a program of converting incandescent traffic signal bulbs with LED bulbs to lower both operating and maintenance costs.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Preventive maintenance	0	0	0
Trouble calls	183	0	0
Traffic and school zone lights maintained	62	0	0
Routine maintenance	8	0	0

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Electric		Traffic Light Operations			041-1083-531	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>PERSONAL SERVICES</u>						
12XX	Regular Salaries & Wages	80,233	53,006	3,336	0	0
1410	Overtime	892	1,589	142	0	0
1530	Bonuses	250	250	0	0	0
1990	Wages- Contra	0	0	0	0	0
2110	FICA	5,898	4,015	257	0	0
2210	Retirement	5,044	3,287	282	0	0
23XX	Health & Life Insurance	9,618	6,727	388	0	0
2410	Workers' Compensation	944	1,329	87	0	0
2990	Benefits - Contra	0	0	0	0	0
TOTAL PERSONAL SERVICES		102,879	70,203	4,492	0	0
<u>OPERATING EXPENSES</u>						
31XX	Professional Services	6,420	449	0	0	0
4010	Travel	288	0	0	0	0
4150	Fiber Optic Communication	120	144	88	132	276
4610	Rep/Maint-Vehicles & Hvy Equip	1,059	4,022	1,548	42,000	42,000
4625	Rep/Maint-Non-buildings	0	0	32,601	59,000	60,545
4630	Rep/Maint-Equipment	3,775	1,000	501	751	0
5180	Minor Furniture/Equipment	15	989	0	0	0
5210	Operating Supplies	3,194	2,338	327	45,000	5,000
5450	Training	750	0	0	0	0
TOTAL OPERATING EXPENSES		15,621	8,942	35,065	146,883	107,821
TOTAL APPROPRIATIONS		118,500	79,145	39,557	146,883	107,821

APPROPRIATIONS SUMMARY

DEPARTMENT		DIVISION			
Electric		Traffic Light Operations			
		ADOPTED	ADOPTED	INCREASE/ (DECREASE)	PERCENTAGE
		2003-04	2004-05		
Personal Services		0	0	0	N/A
Operating Expenses		146,883	107,821	(39,062)	-26.59%
TOTALS		146,883	107,821	(39,062)	-26.59%

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION		ACCOUNT		
Electric	Other		041-1088-5xx		
	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
<u>OPERATING EXPENSES</u>					
4950 Uncollectible Accounts	157,446	157,440	80,000	120,000	198,100
4962 Customer Accounts	697,170	818,595	1,185,651	1,778,476	1,968,050
4963 Meter Reading	117,582	126,588	83,261	124,892	114,643
5910 Depreciation Expense	2,166,886	2,162,305	1,540,959	0	1,680,400
TOTAL OPERATING EXPENSES	3,139,084	3,264,928	2,889,871	2,023,368	3,961,193
<u>DEBT SERVICE</u>					
7110 Principal-Long Term Debt	0	0	178,736	268,094	0
7210 Interest-Long Term Debt	461,720	451,773	298,773	441,000	779,813
7311 Fees	1,683	1,708	299	610	1,000
7320 Amortize Debt Discount	10,363	10,137	0	9,898	10,949
7330 Amortize Debt Issue Cost	10,560	10,329	0	10,087	20,333
7340 Amortize Deferred Charges	27,559	27,558	0	27,558	41,265
TOTAL DEBT SERVICE	511,885	501,505	477,808	757,247	853,360
<u>OTHER USES</u>					
9101 Transfer to General Fund	2,800,002	3,103,873	2,293,984	3,440,980	3,956,924
9102 Surcharge Transfer	1,206,746	1,128,155	724,751	1,482,740	1,342,162
9131 Transfer to Capital Projects	333,084	740,402	1,228,913	1,650,734	0
9145 Transfer to Communications	106,951	0	0	1,101,923	0
9160 Reserve/Future Capital	0	0	0	0	223,588
9960 Interest-Customer Deposit	41,984	29,757	16,737	30,000	20,000
9970 Amortize Nuclear Fuel	0	0	0	0	0
9980 CR #3 Decommission Trust	208,200	171,000	114,000	117,000	171,000
9981 CR#3 Special Assessment	15,259	12,437	15,868	20,000	20,000
TOTAL OTHER USES	4,712,226	5,185,624	4,394,253	7,843,377	5,733,674
TOTAL APPROPRIATIONS	8,363,195	8,952,057	7,761,932	10,623,992	10,548,227

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT
Electric

DIVISION
Other

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	2,023,368	3,961,193	1,937,825	95.77%
Debt Services	757,247	853,360	96,113	12.69%
Other Uses	7,843,377	5,733,674	(2,109,703)	-26.90%
TOTALS	<u>10,623,992</u>	<u>10,548,227</u>	<u>(75,765)</u>	<u>-0.71%</u>

Significant Budget Changes:

The operating expense increase is solely attributable to depreciation expense, which is budgeted to prepare for replacing assets in the system. Debt service costs include a slight increase associated with the 2004 Bonds. The first principal payment is delayed until 2006-07.

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION			ACCOUNT	
Electric	Capital Projects			041-1099-531	
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>PERSONAL SERVICES</u>					
1210 Regular Salaries & Wages	417,506	438,990	261,415	459,799	470,314
1410 Overtime	0	831	2,004	0	0
2110 FICA	30,818	32,246	19,271	35,175	35,980
2210 Retirement	25,910	28,552	22,223	39,082	39,977
23XX Health & Life Insurance	54,653	64,141	37,039	76,098	77,838
2410 Workers' Compensation	4,767	8,494	6,702	11,035	11,288
262X Other Payroll Benefits	344	346	217	0	0
2970 1st Installs	145,700	104,468	184,738	116,414	92,414
2999 Allocated Labor Expense	76,894	117,008	59,254	103,428	105,793
TOTAL PERSONAL SERVICES	756,592	795,076	592,863	841,031	833,604
<u>OPERATING EXPENSES</u>					
31xx Professional Services	128	48,519	162,316	0	0
3410 Contract Services	0	0	0	0	0
4410 Rentals	65	63,554	0	0	0
4499 Allocated Equip Rental	169,113	154,055	110,154	219,807	233,891
49xx Advertising	0	0	338	0	0
5210 Operating Supplies	408,870	1,387,606	874,222	139,900	418,564
5299 Allocated Material Expense	101,992	242,833	134,883	141,883	136,006
5999 Material - 1st Installs	46,933	42,113	7,849	122,536	122,536
TOTAL OPERATING EXPENSES	727,101	1,938,680	1,289,762	624,126	910,997
<u>CAPITAL OUTLAY</u>					
6110 Land	0	45,000	0	0	0
6210 Buildings	19,569	0	95,115	30,000	42,000
6310 Improvements Other Than Bldgs	412,549	1,030,908	1,152,990	562,830	815,406
6410 Machinery & Equipment	543,623	633,104	47,973	248,083	237,799
6460 Taxable Material & Supply	1,011,570	1,568,895	1,325,810	2,173,803	1,632,309
647X Use Tax	68,641	107,341	91,072	152,168	114,262
TOTAL CAPITAL OUTLAY	2,055,952	3,385,248	2,712,960	3,166,884	2,841,776
<u>OTHER USES</u>					
9999 WIP Contra	(3,539,645)	(6,119,004)	(4,465,287)	0	0
TOTAL OTHER USES	(3,539,645)	(6,119,004)	(4,465,287)	0	0
TOTAL APPROPRIATIONS	0	0	130,298	4,632,041	4,586,377

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT
Electric

DIVISION
Capital Projects

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	841,031	833,604	(7,427)	-0.88%
Operating Expenses	624,126	910,997	286,871	45.96%
Capital Outlay	3,166,884	2,841,776	(325,108)	-10.27%
Other Uses	0	0	0	N/A
TOTALS	4,632,041	4,586,377	(45,664)	-0.99%

FISCAL YEAR 2004-05 BUDGET

PROJECT SCHEDULE

2004-05 Adopted

Electric Fund

<u>Number</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
410001	<u>Meters (230,003)</u>		
	Regular meters	Customer Contribution	163,590
	ERT meters	Debt Proceeds	66,413
410002	Transformers (742,975)	Customer Contribution	14,860
		Depreciation	728,115
410004	<u>Distribution lines (1,361,945)</u>		
	Distribution	Depreciation	806,022
		Customer Contribution	55,923
	Undergrounding	Debt Proceeds	500,000
410005	Sectionalizing equipment	Depreciation	193,185
410006	Lights	Current Revenue	600,000
410008	<u>Other equipment (78,225)</u>		
	Three Phase PMI Recorder	Depreciation	7,600
	Portable dytonic for calibration of test boards	Depreciation	7,700
	Fairmont Hydraulic crimper	Depreciation	3,200
	Ratchet Cutters	Depreciation	2,000
	Security System for five Substations	Depreciation	57,725
410010	<u>Subdivision (288,750)</u>		
	Destiny Estates	Customer Contribution	18,254
		Current Revenue	37,061
	Park Side	Customer Contribution	51,580
		Current Revenue	104,722
	Miscellaneous	Customer Contribution	25,454
		Current Revenue	51,679

FISCAL YEAR 2004-05 BUDGET

PROJECT SCHEDULE

2004-05 Adopted

Electric Fund

<u>Number</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
410011	<u>Reconductoring</u> Hwy 27 N to Spring Lake area	Debt Proceeds	499,832
410012	Substation equipment (549,462)	Debt Proceeds	549,462
410013	Structures MOC Fencing	Current Revenue	42,000

TOTAL 4,586,377

Source of Funds

Depreciation	1,805,547
Customer Contribution	329,661
Current Revenue	835,462
Debt Proceeds	1,615,707

TOTAL 4,586,377



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FISCAL YEAR 2004-05 BUDGET

GAS DEPARTMENT

Lloyd Shank, Director of Electric and Gas

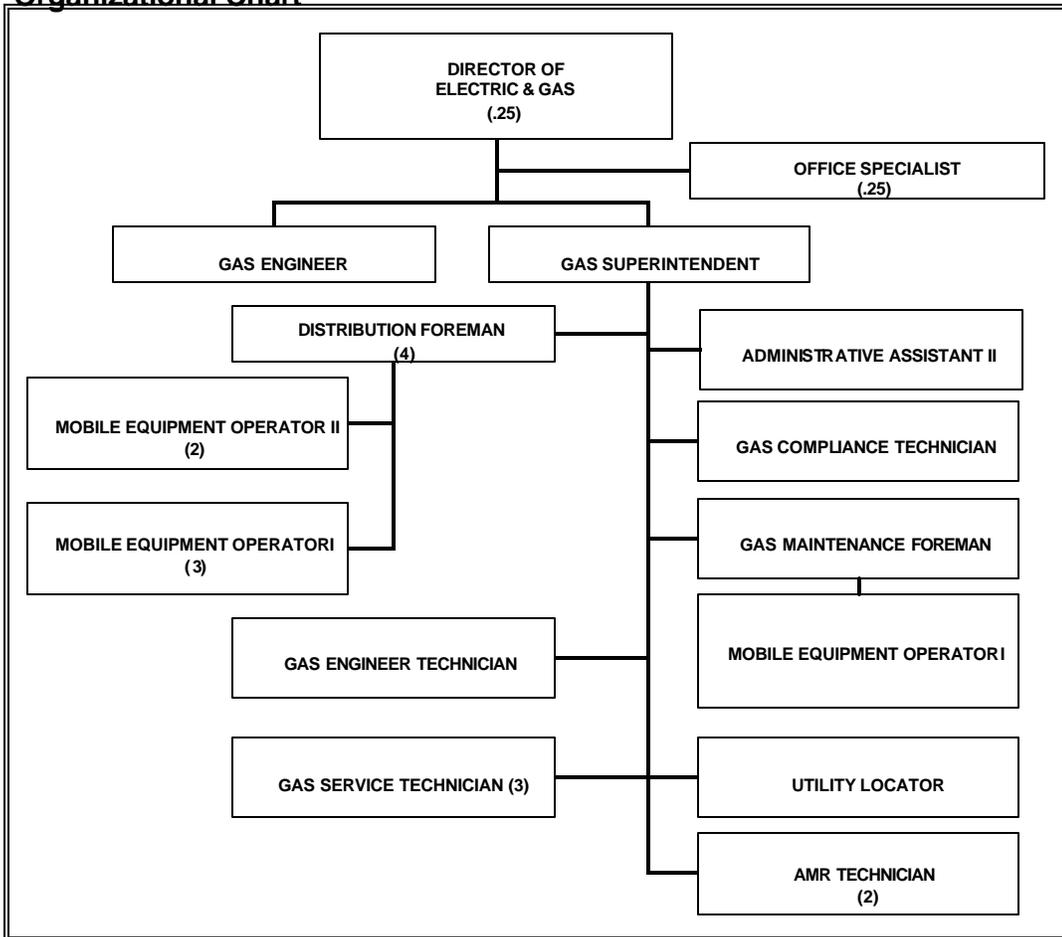
The Gas Department provides a safe, high quality product and professional service at a low cost. Monitoring gas pressure and responding to gas leaks are an important part of day-to-day routine.

Responsibilities:

Distribution

- Install service
- Monitor gate stations
- Monitor gas mains
- Remove meters and service
- Check/repair gas leaks
- Service calls – service and repair appliances
- Comply with Public Service Commission rules and regulations

Organizational Chart



FISCAL YEAR 2004-05 BUDGET

NATURAL GAS SYSTEM

The natural gas system is composed of 218 miles of steel gas mains and 10,217 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.

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

In October 1999, the City implemented the Leesburg Gas Marketing Plan, which includes an energy conservation incentive program. The objective of the energy conservation incentive program is to increase the conservation of energy resources, and minimize the customer's total energy cost. A maximum rebate of \$700 per household is available upon the installation of 2 or more of 4 choices of gas appliances. The City implemented an energy conservation adjustment rate on all gas sold to fund the program.

The City continues an Energy Conservation Program, which allows customers to recoup part of their cost to install a gas appliance. With this program, the maximum rebate of \$700 per household is provided for installation of specified gas appliances. The program provides the City with an opportunity to increase gas sales. During fiscal year 2003-04, \$190,100 was rebated to 18 customers at 456 locations who met the criteria. The energy conservation adjustment (ECA) rate provides funding for the energy conservation programs undertaken by the gas system pursuant to the gas marketing plan.

FISCAL YEAR 2004-05 BUDGET

GAS FUND

BUDGET SUMMARY - OPERATING STATEMENT

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
OPERATING REVENUE					
Charges For Services	5,510,062	6,599,450	5,654,492	7,446,025	8,664,928
Other Operating Revenue	65,847	74,050	71,130	70,800	80,800
TOTAL OPERATING REVENUE	5,575,909	6,673,500	5,725,622	7,516,825	8,745,728
OPERATING APPROPRIATIONS					
Administration	733,867	831,739	694,664	832,108	846,771
Distribution	3,372,153	5,032,460	4,408,660	5,443,377	6,078,034
Other Operating Expenses	692,595	754,140	596,493	581,042	854,908
TOTAL APPROPRIATIONS	(4,798,615)	(6,618,339)	(5,699,817)	(6,856,527)	(7,779,713)
NET INCOME FROM OPERATIONS	777,294	55,161	25,805	660,298	966,015
Non-Operating Revenue	155,749	98,839	18,871	133,950	333,950
Non-Operating Appropriations	(59,219)	(57,146)	(58,861)	(88,810)	(202,345)
NET OTHER INCOME	96,530	41,693	(39,990)	45,140	131,605
NET INCOME BEFORE TRANSFERS	873,824	96,854	(14,185)	705,438	1,097,620
Transfers to other funds	(591,471)	(633,765)	(530,661)	(766,946)	(871,128)
NET INCOME AFTER TRANSFERS	282,353	(536,911)	(544,846)	(61,508)	226,492
Other Sources	0	0	0	352,179	1,448,203
Capital Projects	0	0	(28)	(1,268,282)	(1,463,203)
NET OTHER SOURCES	0	0	(28)	(916,103)	(15,000)
UNAPPROPRIATED BALANCE	282,353	(536,911)	(544,874)	(977,611)	211,492

FISCAL YEAR 2004-05 BUDGET

REVENUE DETAIL

ACCOUNT	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
042-0000	2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>CHARGES FOR SERVICES</u>					
34320 Compressed Natural Gas	722	1,776	89	825	850
34321 Residential	1,740,925	2,436,183	2,022,070	2,717,700	3,244,303
34322 Residential Heat Only	114,300	156,181	126,168	164,200	241,000
34323 Small Commercial	1,817,139	2,662,873	2,012,045	2,190,700	2,701,941
34324 Commercial Heat Only	20,460	32,980	23,299	34,100	46,219
34325 Large Commercial	207,903	308,003	233,295	244,400	273,503
34326 Large Interruptible	1,596,536	981,987	1,218,941	2,072,900	2,135,080
34328 Municipal	12,077	19,467	18,585	21,200	22,032
TOTAL CHARGES FOR SERVICES	5,510,062	6,599,450	5,654,492	7,446,025	8,664,928
<u>OTHER OPERATING REVENUE</u>					
34905 Penalties	25,524	34,485	35,297	30,800	30,800
34918 Misc Service Revenue	40,323	39,565	35,833	40,000	50,000
TOTAL OTHER OPERATING REV	65,847	74,050	71,130	70,800	80,800
<u>NON OPERATING REVENUE</u>					
36101 Interest Income	195,362	122,407	49,350	133,950	133,950
36130 Gain/Loss Investments	(18,013)	(20,660)	(30,634)	0	0
36402 Gain from Sale of Fixed Assets	(35,565)	(8,063)	0	0	0
36609 Contributions/Donations	0	800	0	0	0
36902 Discount-Accounts Payable	1	0	0	0	0
36990 Misc Non-Op Revenue	11,964	4,355	155	0	200,000
TOTAL NON OPERATING	153,749	98,839	18,871	133,950	333,950
<u>OTHER SOURCES</u>					
38401 Debt Proceeds	0	0	0	0	1,075,485
38893 Appropriated Retained Earnings	0	0	0	977,611	0
38950 Contribution/Customer Dev	2,000	0	0	0	0
38961 Approp R/E -Depreciation	0	0	0	352,179	372,718
TOTAL OTHER SOURCES	2,000	0	0	1,329,790	1,448,203
TOTAL RESOURCES	5,731,658	6,772,339	5,744,493	8,980,565	10,527,881

FISCAL YEAR 2004-05 BUDGET

GAS FUND

DIVISION SUMMARY OF APPROPRIATIONS

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
2021 ADMINISTRATION					
Personal Services	126,905	91,729	57,530	53,650	69,070
Operating Expenses	606,962	740,010	637,134	778,458	777,701
TOTAL ADMINISTRATION	733,867	831,739	694,664	832,108	846,771
2081 DISTRIBUTION					
Personal Services	431,507	572,219	423,171	361,797	620,293
Operating Expenses	2,940,646	4,460,241	3,985,489	5,081,580	5,457,741
TOTAL DISTRIBUTION	3,372,153	5,032,460	4,408,660	5,443,377	6,078,034
2088 OTHER					
Operating Expenses	686,453	748,051	596,456	575,093	842,222
Debt Service	62,668	61,377	57,909	92,759	213,031
Other Uses	594,164	635,623	531,650	768,946	1,084,620
TOTAL OTHER	1,343,285	1,445,051	1,186,015	1,436,798	2,139,873
2099 CAPITAL PROJECTS					
Personal Services	156,254	155,987	104,452	453,248	381,177
Operating Expenses	155,143	249,744	208,429	595,739	591,037
Capital Outlay	498,788	406,307	172,985	219,295	490,989
Other Uses	(810,185)	(812,038)	(485,838)	0	0
TOTAL CAPITAL PROJECTS	0	0	28	1,268,282	1,463,203
GRAND TOTAL					
Personal Services	714,666	819,935	585,153	868,695	1,070,540
Operating Expenses	4,389,204	6,198,046	5,427,508	7,030,870	7,668,701
Capital Outlay	498,788	406,307	172,985	219,295	490,989
Debt Service	62,668	61,377	57,909	92,759	213,031
Other Uses	(216,021)	(176,415)	45,812	768,946	1,084,620
TOTAL APPROPRIATIONS	5,449,305	7,309,250	6,289,367	8,980,565	10,527,881

FISCAL YEAR 2004-05 BUDGET

GAS DEPARTMENT

Administration Division

Goal: Provide a safe, economical, and alternative fuel source for the local community, the necessary services to meet the needs of the citizens we serve; and most importantly, ensure a safe environment for the public and our customers.

Objectives:

- ◆ Continue to seek the most economical wholesale gas purchases for short and long term through Florida Gas Utility (FGU), our gas purchasing agent.
- ◆ Coordinate with the Key Accounts Manager that the needs of large customers are considered.
- ◆ Update gas consumption forecasts for a 20 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 standards in serving gas load for 1, 5, and 20 years.
- ◆ Maintain a model gas system of forecasted loads to determine the future infrastructure needs.
- ◆ Maintain a replacement schedule for gas system infrastructure.

Goal: Respond courteously and efficiently to all customer needs.

Objectives:

- ◆ Respond to customer problems and complaints with minimal interruptions within 24 hours.
- ◆ Respond to all after hour phone calls within 40 minutes.
- ◆ Be courteous, helpful and polite to customers at all times.

Goal: Educate customers on natural gas safety and the cost advantages of gas as an energy source through the gas-marketing program.

Objectives:

- ◆ Provide information for the Leesburg Service Line.
- ◆ Advertise "Call Before Digging" in local newspapers.
- ◆ 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.

Goal: Educate department employees to enhance personnel and customer safety.

Objectives:

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

Major Accomplishments:

- Participated in natural gas purchasing strategy meetings with FGU.
- Completed a 20 year gas plan that included load growth forecasts, infrastructure modeling, financial planning and workload planning.
- Provided SCADA information to large customers to aid in their operations
- Continued promoting gas marketing program.
- Monitored energy conservation program for increased participation.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Accidents/personal injury	3	3	2
Accident/lost time	0	1	0
Accidents/vehicles	1	1	0
Employee training man hours	200	927	1,200
After hours response time	N/A	45 mins	40 mins

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT

Gas

DIVISION

Administration

CLASSIFICATION

Director

Gas Engineer

Office Specialist

CURRENT

0.25

1.00

0.25

NEW

0.00

0.00

0.00

TOTAL

0.25

1.00

0.25

AMOUNT

23,121

69,074

6,314

TOTAL

1.50

0.00

1.50

98,509

CAPITAL OUTLAY SCHEDULE

DESCRIPTION

See project schedule

REPLACEMENT

IMPROVEMENT

AMOUNT

TOTAL

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Gas		Administration			042-2021-532	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
PERSONAL SERVICES						
1210	Regular Salaries & Wages	121,077	94,912	57,628	93,147	98,509
1410	Overtime	1,880	48	134	0	0
1530	Bonuses	250	188	188	188	188
2110	FICA	9,273	7,116	4,349	6,556	6,659
2210	Retirement	7,577	5,949	4,898	7,917	9,112
2310	Health & Life Insurance	13,117	10,624	6,329	10,031	9,876
2410	Workers' Compensation	183	221	203	326	267
2610	Deferred Compensation	0	0	0	0	0
2620	Other Payroll Benefits	318	87	51	81	90
2999	Allocated Labor Expense	(26,770)	(27,416)	(16,250)	(64,596)	(55,631)
TOTAL PERSONAL SERVICES		126,905	91,729	57,530	53,650	69,070
OPERATING EXPENSES						
3110	Professional Services	25,418	4,661	9,786	24,000	24,000
3130	Engineering Services	0	0	3,627	10,000	10,000
3410	Contract Services	0	0	0	500	500
4010	Travel	1,986	2,892	3,255	4,000	4,000
4110	Communication	453	47	0	300	300
4150	Fiber Optic Communication	348	264	168	252	576
4210	Postage	238	64	52	300	300
4510	Insurance	9,187	16,696	10,060	16,952	18,413
4610	Rep/Maint-Vehicles & Hvy Equip	542	0	0	300	300
4630	Rep/Maint-Equipment	2,994	2,203	725	3,088	3,100
4710	Printing & Binding	0	64	0	100	100
4810	Promotional Activities	33,992	102,344	165,302	75,300	77,580
4911	Advertising	0	1,440	2,266	2,800	2,800
4920	Other Current Charges	2,517	130	0	400	400
4934	ZG Warehouse Over/Short	0	0	0	200	200
4945	Injury/Damage to Others	0	533	55	500	500
4961	General Administrative	360,551	373,655	287,272	430,908	423,985
4970	Regulatory Assessments	11,042	12,231	5,900	13,000	13,000
4980	Taxes	138,912	164,393	136,640	191,325	191,325
4982	Franchise Fees	14,575	20,288	16,763	20,500	20,500
5110	Office Supplies	634	699	79	1,200	1,200
5180	Minor Furniture & Equip	2,735	520	0	300	1,000
5210	Operating Supplies	241	34,000	0	200	200
5215	Uniforms	0	0	0	200	200
5230	Fuel Purchases	0	0	0	0	0
5299	Allocated Material Exp	(8,318)	(15,876)	(11,063)	(32,567)	(31,178)
5410	Publications & Membership	7,345	17,767	5,665	9,400	9,400
5440	Education	0	0	0	1,000	1,000
5450	Training	1,570	995	582	4,000	4,000
TOTAL OPERATING EXPENSES		606,962	740,010	637,134	778,458	777,701
TOTAL APPROPRIATIONS		733,867	831,739	694,664	832,108	846,771

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT
Gas

DIVISION
Administration

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	53,650	69,070	15,420	28.74%
Operating Expenses	778,458	777,701	(757)	-0.10%
TOTALS	<u>832,108</u>	<u>846,771</u>	<u>14,663</u>	<u>1.76%</u>

FISCAL YEAR 2004-05 BUDGET

GAS DEPARTMENT

Distribution Division

Goal: Continue cost effective operation and maintenance of distribution system. Explore expansion opportunities where economically feasible.

Objectives:

- ◆ Install new mains in Legacy (Hwy 27 S) and Arlington Ridge subdivisions.
- ◆ Install miscellaneous mains where a 7 year pay-back criteria is met.
- ◆ Continue installation of mains on 20 year expansion plan.
- ◆ Secure right of way acquisition for HWY441 projects.
- ◆ Install 450 new services to residential and commercial customers.
- ◆ Perform leak survey of 25% of distribution system.
- ◆ Replace 10 year old or older meters to maintain accuracy.
- ◆ Continue regulator exchange program to comply with maximum pressure rating on appliance valves.
- ◆ Continue to comply with all Public Service Commission rules and regulations including: odorization, valve maintenance, leaks surveys, monthly cathodic protection and regulator station maintenance.
- ◆ Continue AMR exchange program for gas, electric and water meters.

Goal: Provide quality and timely service to all natural gas customers.

Objectives:

- ◆ Provide service for non-emergency calls within 24 hours.
- ◆ Continue to provide emergency service after hours and on weekends through standby personnel.
- ◆ Provide continuing education for service personnel through seminars, operator qualification training and Florida Gas Training Center.

Major Accomplishments:

- Installed 425 new services.
- Relocated mains on Hwy 441, College to North Mills
- Installed new gas mains on 441 and Leg A of HWY 44.
- Constructed new gate station at 44 near Leg A
- Installed distribution lines in Royal Highlands, The Crossings, Silver Pointe, and Phase 4 of the Legacy, Majestic Oak Shores, Majestic Oak Landing and Cypress Haven Way.
- Purchased all vehicles and budgeted equipment.
- Completed installation of SCADA system which is currently in use.
- Continue operator qualification hands on evaluations and record keeping program.
- Completed leak survey of 25% of the system.
- Began mapping all new pipeline and service installations to comply with PSC standards.
- Continued joint service trenching and locating with Electric Department.
- Maps that reflect Geographical Positioning System (GPS) coordinates on all gas meters, valves and stations.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
New services installed	309	550	537
Meters removed	180	173	150
Services removed	76	143	130
Service calls	4,085	4,452	4,300
Feet of 2" mains installed	11,821	21,163	20,000
Feet of other (1", 4" , 6" & 8") mains installed	9,828	15,584	10,000
10-year old meters replaced	30	704	900
Regulators exchanged	46	658	800
Gas line locations	3,765	4,677	4,400

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT
Gas

DIVISION
Distribution

CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Gas Superintendent	1.00	0.00	1.00	55,759
Distribution Foreman	3.00	1.00	4.00	108,703
Gas Compliance Technician	1.00	0.00	1.00	42,245
Gas Engineer Technician	1.00	0.00	1.00	42,349
Gas Maintenance Foreman	0.00	1.00	1.00	28,274
Gas Service Technician	3.00	0.00	3.00	85,495
Mobile Equipment Operator II	1.00	1.00	2.00	47,222
Mobile Equipment Operator I	3.00	1.00	4.00	74,123
Utility Locator	1.00	0.00	1.00	27,092
Administrative Assistant II	0.00	1.00	1.00	38,562
Automated Meter Reader Technician	0.00	2.00	2.00	67,744
Administrative Assistant I	1.00	-1.00	0.00	0
Gas Maintenance Technician	1.00	-1.00	0.00	0
Standby				7,280
Time charged directly to Capital Projects				-225,894

TOTAL	16.00	5.00	21.00	398,954
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
See project schedule			

TOTAL

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Gas		Distribution			042-2081-532	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
PERSONAL SERVICES						
1210	Regular Salaries & Wages	327,318	418,736	261,523	253,878	398,954
1310	Temporary Labor	0	5,453	15,091	2,640	5,000
1410	Overtime	11,133	24,243	47,317	25,000	85,000
1530	Bonuses	1,500	1,750	1,837	2,000	2,500
2110	FICA	25,717	33,549	23,247	16,007	35,370
2210	Retirement	17,112	22,099	21,750	43,257	39,207
2310	Health & Life Insurance	47,394	62,115	43,890	44,893	78,301
2410	Workers' Compensation	4,588	8,534	9,244	6,044	7,925
2620	Other Payroll Benefits	636	914	480	1,128	1,086
2970	1st Installs	(3,891)	(5,174)	(1,208)	(33,050)	(33,050)
TOTAL PERSONAL SERVICES		431,507	572,219	423,171	361,797	620,293
OPERATING EXPENSES						
3110	Professional Services	1,719	423	29,584	75,000	37,500
3130	Engineering Services	0	0	7,324	10,000	10,000
3410	Contract Services	2,695	18,610	24,258	12,000	25,000
3470	Gas Purchases	2,864,100	4,339,696	3,820,388	4,853,098	5,154,787
4010	Travel	2,406	916	392	2,500	4,000
4110	Communication	8,567	9,876	5,443	8,800	8,800
4150	Fiber Optic Communication	576	936	496	744	2,532
4210	Postage	679	387	104	600	600
4310	Utilities	9,239	15,981	9,732	16,500	16,500
44XX	Rentals	0	361	0	0	0
4415	Internal Fleet Lease	0	0	0	0	67,278
4499	Allocated Equip. Rental	(38,091)	(44,654)	(19,793)	(46,432)	(54,490)
4510	Insurance	7,116	9,008	5,463	9,146	11,374
4610	Rep/Maint-Vehicles & Hvy Equip	16,888	47,314	35,973	59,100	77,560
4620	Rep/Maint-Buildings	1,078	1,023	73	2,300	5,800
4630	Rep/Maint-Equipment	3,081	4,156	1,894	3,813	5,950
4710	Printing & Binding	357	774	44	300	300
4911	Advertising	355	28	0	1,000	1,000
4920	Other Current Charges	1,284	3,480	4,590	3,000	0
5110	Office Supplies	806	2,501	1,494	3,000	3,000
5180	Minor Furniture & Equip	7,130	9,436	10,049	11,500	15,000
5210	Operating Supplies	28,290	16,672	23,388	27,000	35,000
5215	Uniforms	3,588	3,318	4,892	4,000	6,500
5230	Fuel Purchases	16,383	20,750	14,056	18,000	20,000
5410	Publications & Membership	0	0	25	250	250
5440	Education	0	0	1,851	500	500
5450	Training	3,591	2,860	4,250	8,000	8,000
5999	Material - 1st Install	(1,191)	(3,611)	(481)	(2,139)	(5,000)
TOTAL OPERATING EXPENSES		2,940,646	4,460,241	3,985,489	5,081,580	5,457,741
TOTAL APPROPRIATIONS		3,372,153	5,032,460	4,408,660	5,443,377	6,078,034

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT			DIVISION	
Gas			Distribution	
	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	361,797	620,293	258,496	71.45%
Operating Expenses	5,081,580	5,457,741	376,161	7.40%
TOTALS	<u>5,443,377</u>	<u>6,078,034</u>	<u>634,657</u>	<u>11.66%</u>

Significant Budget Changes:

The personal services category includes wages and fringe benefits for five additional employees. Two employees were hired during fiscal year 2003-04 to install automated meter reading devices. The other three are to develop a trenching crew for joint trenching in the city. The change in operating expenses category is because of an increase in "gas purchases" due to increase in demand and cost. Revenues also increased at the same ratio to cover the cost of purchases.

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Gas		Other			042-2088-5xx	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>OPERATING EXPENSES</u>						
4950	Uncollectible Accounts	23,880	23,880	9,800	14,700	14,873
4962	Customer Accounts	318,759	392,142	335,673	503,510	650,351
4963	Meter Reading	54,933	61,863	37,922	56,883	54,998
5910	Depreciation Expense	288,881	270,166	213,061	0	122,000
TOTAL OPERATING EXPENSES		686,453	748,051	596,456	575,093	842,222
<u>DEBT SERVICE</u>						
7210	Principal-Long Term Debt	0	55,288	21,880	32,821	0
7230	Interest-Long Term Debt	56,526	0	35,992	53,989	200,345
7311	Fees	206	209	37	75	200
7320	Amortize Debt Discount	1,269	1,241	0	1,265	2,879
7330	Amortize Debt Issue Cost	1,293	1,265	0	1,235	4,549
7340	Amortize Deferred Charges	3,374	3,374	0	3,374	5,058
TOTAL DEBT SERVICE		62,668	61,377	57,909	92,759	213,031
<u>OTHER USES</u>						
9101	Transfers to General Fund	469,511	475,356	400,896	601,346	699,658
9102	Surcharge Transfer	121,960	158,409	129,765	165,600	171,470
9131	Transfer to Capital Project	0	0	0	0	0
9145	Transfer to Communication	0	0	0	0	0
9160	Reserve/Future Capital	0	0	0	0	211,492
9960	Interest-Customer Deposit	2,693	1,858	989	2,000	2,000
TOTAL OTHER USES		594,164	635,623	531,650	768,946	1,084,620
TOTAL APPROPRIATIONS		1,343,285	1,445,051	1,186,015	1,436,798	2,139,873

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT			DIVISION	
Gas			Other	
	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	575,093	842,222	267,129	46.45%
Debt Service	92,759	213,031	120,272	129.66%
Other Uses	768,946	1,084,620	315,674	41.05%
TOTALS	<u>1,436,798</u>	<u>2,139,873</u>	<u>703,075</u>	<u>48.93%</u>

Significant Budget Changes:

The operating expense increase is attributable to the customer accounts line item (4962) and depreciation expense, which is budgeted to prepare for replacing assets of the system. Debt service costs include an increase associated with the 2004 Bonds. The first principal payment is delayed until 2006-07. The increase in the other uses category is part of the plan to return \$234,616 to retained earnings.

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Gas		Capital Projects			042-2099-532	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
PERSONAL SERVICES						
1210	Regular Salaries & Wages	96,293	94,396	64,963	262,300	225,894
1410	Overtime	249	1,134	1,043	0	0
2110	FICA	7,252	7,176	4,930	20,068	17,284
2210	Retirement	6,000	5,436	5,521	22,297	19,201
2310	Health & Life Insurance	14,099	13,602	9,604	42,204	36,345
2410	Workers' Compensation	1,138	1,986	2,093	8,733	7,522
2610	Other Payroll Benefits	55	78	48	0	0
2970	1st Installs	4,398	4,763	0	33,050	19,300
2999	Allocated Labor Expense	26,770	27,416	16,250	64,596	55,631
TOTAL PERSONAL SERVICES		156,254	155,987	104,452	453,248	381,177
OPERATING EXPENSES						
31xx	Professional Services	8,034	0	0	0	0
3410	Contract Services	0	0	0	0	5,000
4499	Allocated Equip Rental	38,091	44,654	19,793	46,432	54,490
4911	Advertising	0	27	23	0	0
5180	Minor Furniture/Equipment	(272)	0	0	0	0
5210	Operating Supplies	99,528	186,036	177,550	514,601	500,369
5299	Allocated Material Exp	8,318	15,876	11,063	32,567	31,178
5999	Material - 1st Install	1,444	3,151	0	2,139	0
TOTAL OPERATING EXPENSES		155,143	249,744	208,429	595,739	591,037
CAPITAL OUTLAY						
6210	Buildings	205,167	119,444	17,400	0	5,000
6310	Improvements Other than Bldgs	204,483	202,066	104,096	117,500	372,189
6410	Machinery & Equipment	89,138	84,797	51,489	101,795	113,800
TOTAL CAPITAL OUTLAY		498,788	406,307	172,985	219,295	490,989
OTHER USES						
9999	WIP Contra	(810,185)	(812,038)	(485,838)	0	0
TOTAL OTHER USES		(810,185)	(812,038)	(485,838)	0	0
TOTAL APPROPRIATIONS		0	0	28	1,268,282	1,463,203

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT
Gas

DIVISION
Capital Projects

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	453,248	381,177	(72,071)	-15.90%
Operating Expenses	595,739	591,037	(4,702)	-0.79%
Capital Outlay	219,295	490,989	271,694	123.89%
TOTALS	<u>1,268,282</u>	<u>1,463,203</u>	<u>194,921</u>	<u>15.37%</u>

FISCAL YEAR 2004-05 BUDGET

PROJECT SCHEDULE

2004-05 Adopted

Gas Fund

<u>Number</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
420001	<u>Meters (144,463)</u>		
	Regular meters	Depreciation	56,478
	ERT meters	Depreciation	87,985
420002	<u>Mains (752,000)</u>		
	Miscellaneous mains	Debt Proceeds	150,000
	Legacy Phase 6	Debt Proceeds	50,000
	Arlington Ridge	Debt Proceeds	50,000
	Hwy 441	Debt Proceeds	95,000
	Hwy 33 & 48	Debt Proceeds	407,000
420003	<u>Tools & Equipment (113,800)</u>		
	Other Equipment	Depreciation	40,800
	Tapping Equipment	Depreciation	73,000
420006	Gate Stations (10,000)		
	Haines Creek Odorizer Containment pit	Current Revenue	10,000
420007	<u>General Plant (27,000)</u>		
	Repave parking lot	Depreciation	22,000
	Miscellaneous	Depreciation	5,000
420008	<u>Regulators (87,455)</u>		
	Retire	Depreciation	18,215
	Purchase	Depreciation	69,240
420009	Farm Taps/Ind Equipment	Current Revenue	5,000
420010	<u>Services (323,485)</u>		
	New Services	Debt Proceeds	302,372
	Retires	Debt Proceeds	21,113
	TOTAL		<u>1,463,203</u>
	Source of Funds		
		Depreciation	372,718
		Current Revenue	15,000
		Debt Proceeds	1,075,485
	TOTAL		<u>1,463,203</u>

FISCAL YEAR 2004-05 BUDGET

WATER DEPARTMENT

Ray Sharp, Director of Environmental Services

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:

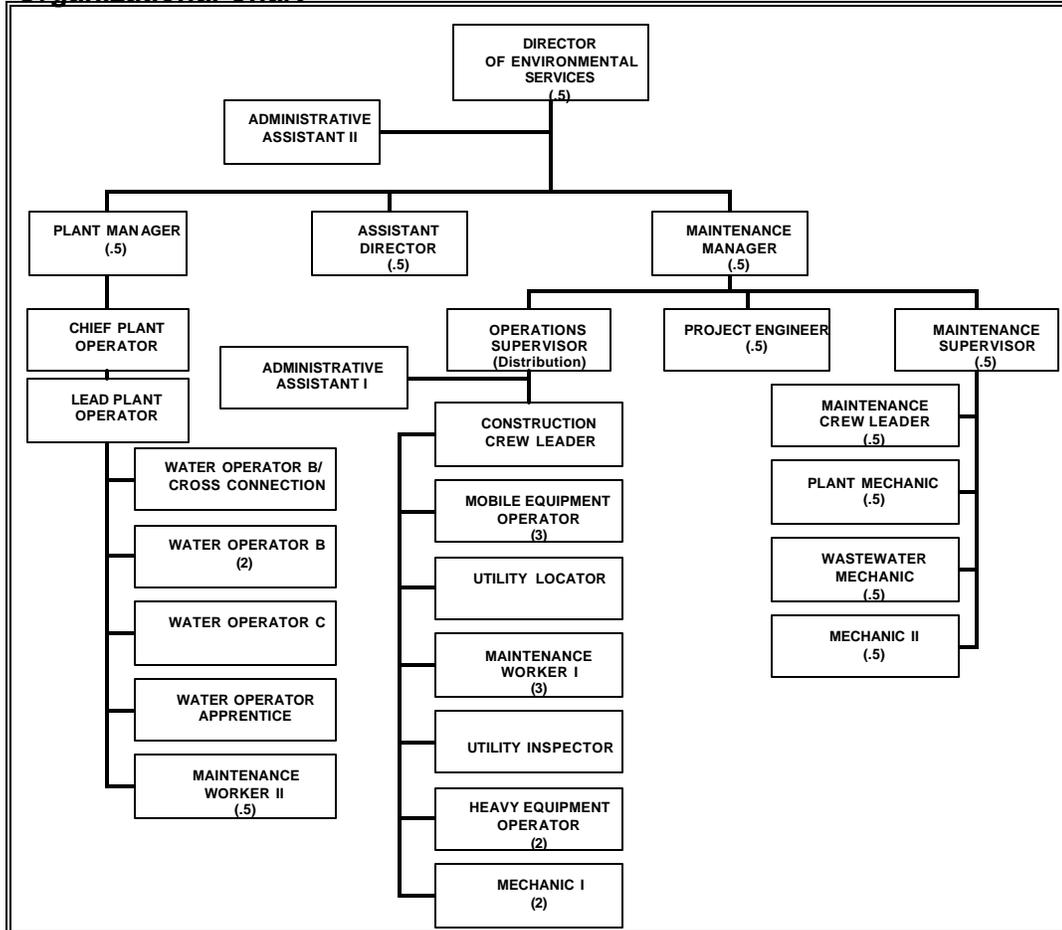
Water Distribution

- 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



FISCAL YEAR 2004-05 BUDGET

WATER SYSTEM

The water distribution system is primarily composed of 332 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. In addition, there are 10,000 gallon hydropneumatic tanks at the Leesburg Regional Airport and the Legacy Development. Water is obtained from 15 Floridian aquifer wells. The City has a consumptive use permit from St. Johns River Water Management District to withdraw 2,897.9 million gallons in 2003 which is an average daily flow of 7.94 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 in 2004. 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 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.

FISCAL YEAR 2004-05 BUDGET

WATER FUND

BUDGET SUMMARY - OPERATING STATEMENT

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
<u>OPERATING REVENUE</u>					
Charges for Services	3,759,877	3,922,191	2,845,759	4,368,957	4,393,980
Other Operating Revenue	44,980	39,072	29,421	40,800	47,900
TOTAL REVENUE SOURCES	3,804,857	3,961,263	2,875,180	4,409,757	4,441,880
<u>OPERATING APPROPRIATIONS</u>					
Administration	566,664	663,822	457,158	718,005	838,115
Treatment	783,564	792,210	485,035	938,156	979,532
Reuse	0	4,947	988	0	0
Distribution	407,262	669,997	540,025	646,377	1,087,047
Other Operating Expenses	1,114,723	1,202,558	801,194	752,644	1,271,120
TOTAL APPROPRIATIONS	(2,872,213)	(3,333,534)	(2,284,400)	(3,055,182)	(4,175,814)
NET INCOME FROM OPERATIONS	932,644	627,729	590,780	1,354,575	266,066
Non-Operating Revenue	660,558	587,608	566,688	623,002	1,227,203
Non-Operating Appropriations	(137,457)	(133,875)	(147,325)	(453,854)	(380,708)
NET OTHER INCOME	523,101	453,733	419,363	169,148	846,495
NET INCOME BEFORE TRANSFERS	1,455,745	1,081,462	1,010,143	1,523,723	1,112,561
Transfers to other funds	(1,007,067)	(1,765,280)	(566,982)	(1,268,892)	(503,218)
NET INCOME AFTER TRANSFERS	448,678	(683,818)	443,161	254,831	609,343
Other Sources	0	0	0	4,829,183	797,179
Capital Projects	0	0	(1,466)	(5,055,250)	(993,302)
NET OTHER SOURCES	0	0	(1,466)	(226,067)	(196,123)
UNAPPROPRIATED BALANCE	448,678	(683,818)	441,695	28,764	413,220

FISCAL YEAR 2004-05 BUDGET

REVENUE DETAIL

ACCOUNT	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
043-0000	2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>CHARGES FOR SERVICES</u>					
34331 Residential Sales	2,468,112	2,486,260	1,806,977	2,654,172	2,755,733
34332 Commercial Sales	1,227,416	1,358,184	971,439	1,643,632	1,558,198
34336 Municipal Sales	48,233	63,680	53,769	56,179	57,170
34338 Private Fire Protection Sales	16,116	14,067	13,574	14,974	22,879
TOTAL CHARGES FOR SERVICES	3,759,877	3,922,191	2,845,759	4,368,957	4,393,980
<u>OTHER OPERATING REVENUES</u>					
34905 Penalties	28,167	29,890	21,638	27,800	27,900
24905 Reuse Water	0	20	19	0	
24910 Sale of Bottled Water	0	38	3,669	0	20,000
34918 Misc Service Revenue	16,813	9,124	4,095	13,000	0
TOTAL OPERATING REVENUE	44,980	39,072	29,421	40,800	47,900
<u>NON OPERATING REVENUE</u>					
36101 Interest on Investments	436,959	287,019	151,669	299,601	202,225
36111 Misc Interest Income	159	40	0	0	0
36130 Gain/Loss Investments	(36,198)	(49,049)	(86,879)	0	0
36323 Impact Fees - Residential	69,662	183,364	240,336	137,734	360,000
36323 Impact Fees-Commercial	40,479	81,673	143,506	27,600	246,000
36402 Gain From Sale of Fixed Assets	38,835	(20,957)	203	0	0
36404 Recovery From Losses	1,063	7,152	0	0	0
36501 Sale of Surplus Materials	225	0	0	0	0
36902 Discount - Accounts Payable	1	0	0	0	0
36925 Misc Jobbing Revenue	12,493	16,728	14,566	19,000	19,000
36990 Misc Non-Operating Revenue	11	50	0	0	300,000
TOTAL NON OPERATING REVENUE	563,689	506,020	463,401	483,935	1,127,225
<u>OTHER SOURCES</u>					
38401 Debt Proceeds	0	0	0	3,637,000	787,179
38893 Appropriated Ret Earnings	0	0	0	0	0
38940 Grants/Donations-Other	0	0	0	0	0
38950 Contributions - Cust & Dev	96,869	81,588	103,287	139,067	99,978
38961 Approp R/E - Depreciation	0	0	0	1,012,183	10,000
38963 Approp R/E - Impact Fees	0	0	0	180,000	0
38967 Approp R/E - Potable Water	0	0	0	0	0
TOTAL OTHER SOURCES	96,869	81,588	103,287	4,968,250	897,157
TOTAL RESOURCES	4,465,415	4,548,871	3,441,868	9,861,942	6,466,262

FISCAL YEAR 2004-05 BUDGET

WATER FUND

DIVISION SUMMARY OF APPROPRIATIONS

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
3021 ADMINISTRATION					
Personal Services	85,813	77,928	69,689	94,503	121,632
Operating Expenses	480,851	585,894	387,469	623,502	716,483
TOTAL ADMINISTRATION	566,664	663,822	457,158	718,005	838,115
3051 TREATMENT					
Personal Services	365,285	334,976	190,230	363,287	373,158
Operating Expenses	418,279	457,234	294,805	574,869	606,374
TOTAL TREATMENT	783,564	792,210	485,035	938,156	979,532
3072 REUSE					
Personal Services	0	883	(14)	0	0
Operating Expenses	0	4,064	1,002	0	0
TOTAL REUSE	0	4,947	988	0	0
3081 DISTRIBUTION					
Personal Services	317,155	515,507	394,029	467,182	758,982
Operating Expenses	90,107	154,490	145,996	179,195	328,065
TOTAL DISTRIBUTION	407,262	669,997	540,025	646,377	1,087,047
3088 OTHER					
Operating Expenses	1,100,047	1,188,008	801,107	738,555	1,245,037
Debt Service	149,758	146,675	138,391	453,943	392,791
Other Uses	1,009,442	1,767,030	576,003	1,311,656	930,438
TOTAL OTHER	2,259,247	3,101,713	1,515,501	2,504,154	2,568,266
3099 CAPITAL PROJECTS					
Personal Services	49,559	69,070	35,922	256,178	58,227
Operating Expenses	425,342	617,942	295,831	1,528,150	603,155
Capital Outlay	1,034,342	760,007	1,547,801	3,270,922	331,920
Other Uses	(1,509,243)	(1,447,019)	(1,878,088)	0	0
TOTAL CAPITAL PROJECTS	0	0	1,466	5,055,250	993,302
GRAND TOTAL					
Personal Services	817,812	998,364	689,856	1,181,150	1,311,999
Operating Expenses	2,514,626	3,007,632	1,926,210	3,644,271	3,499,114
Capital Outlay	1,034,342	760,007	1,547,801	3,270,922	331,920
Debt Service	149,758	146,675	138,391	453,943	392,791
Other Uses	(499,801)	320,011	(1,302,085)	1,311,656	930,438
TOTAL APPROPRIATIONS	4,016,737	5,232,689	3,000,173	9,861,942	6,466,262

FISCAL YEAR 2004-05 BUDGET

WATER DEPARTMENT

Administration Division

Goal: Plan, build and maintain a system of community infrastructure assets that meet the diverse needs of our community.

Objectives:

- ◆ 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.
- ◆ Complete 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.
- ◆ Identify the most critical equipment, input relevant data into Computerized Maintenance Management System, and establish preventive maintenance schedules.

Goal: Establish organizational operating processes and support systems to meet the needs of the community in an efficient and cost effective manner.

Objectives:

- ◆ Implement a defined 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.

Accomplishments:

- Completed additional SCADA system improvements at elevated towers for greater reliability.
- Completed 20-year water supply plan.
- Completed CUP renewal application.
- Restructured job descriptions to better match with job functions and required proficiencies.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Complete Strategic Plan	N/A	25%	100%
Water Treatment Master Plan	N/A	25%	100%
Water Distribution Master Plan	N/A	25%	100%
Establish CMMS for most critical equipment	N/A	25%	100%
Develop Defined Training Program	N/A	100%	N/A
Implement Cross Training Program	N/A	100%	N/A
Implement Defined Training Program	N/A	N/A%	100%

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT
Water

DIVISION
Administration

CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Director	0.50	0.00	0.50	39,121
Assistant Director	0.50	0.00	0.50	29,098
Administrative Assistant II	1.00	0.00	1.00	28,431

TOTAL	2.00	0.00	2.00	96,650
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
See project schedule			

TOTAL

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION	ACCOUNT				
Water	Administration	043-3021-533				
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	
	2001-02	2002-03	10/03-05/04	2003-04	2004-05	
PERSONAL SERVICES						
1210 Regular Salaries & Wages	71,380	69,031	55,426	89,592	96,650	
1410 Overtime	2,038	129	97	1,000	1,000	
1530 Bonuses	361	118	188	250	250	
2110 FICA	5,564	5,243	4,112	6,381	6,863	
2210 Retirement	2,262	2,148	2,619	7,615	5,322	
2310 Health & Life Insurance	7,958	7,717	7,187	11,877	11,434	
2410 Workers' Compensation	108	182	653	313	1,252	
2610 Deferred Compensation	0	237	1,964	0	3,325	
26xx Employee Benefits	0	0	50	0	120	
2999 Allocated Labor Expense	(3,858)	(6,877)	(2,607)	(22,525)	(4,584)	
TOTAL PERSONAL SERVICES	85,813	77,928	69,689	94,503	121,632	
OPERATING EXPENSES						
3110 Professional Services	16,841	13,330	95	53,500	163,000	
3410 Contract Services	0	5,000	0	1,000	1,000	
4010 Travel	890	1,956	40	2,500	2,500	
4110 Communication	2,581	3,636	2,611	3,500	3,500	
4150 Fiber Optic Communication	228	264	168	252	1,968	
4210 Postage	614	1,015	129	1,400	1,400	
4410 Rentals	0	1,500	0	0	0	
4415 Internal Fleet Lease	0	0	0	0	2,266	
4510 Insurance	14,534	26,740	15,879	27,151	29,761	
4610 Rep/Maint-Vehicles & Hvy Equip	84	450	720	0	1,000	
4620 Rep/Maint-Buildings	43	0	30	0	0	
4630 Rep/Maint-Equipment	2,339	2,122	1,114	2,288	5,250	
4710 Printing & Binding	221	159	252	200	200	
4810 Promotional Activities	343	1,055	1,016	1,000	1,000	
4821 Rebates	0	75,589	4,411	0	5,000	
4911 Advertising-Other Ads	423	82	12,545	12,750	13,000	
4920 Other Current Charges	1,561	952	0	1,200	1,000	
4934 ZW Warehouse Over/Short	669	0	0	0	0	
4945 Injury/Damage to Others	1,079	0	0	1,500	1,000	
4961 General Administrative	441,994	460,196	356,773	535,159	508,146	
5110 Office Supplies	2,122	2,486	709	2,500	2,500	
5180 Minor Furniture & Equip	1,118	852	313	7,500	2,000	
5210 Operating Supplies	522	343	553	500	500	
5230 Fuel Purchases	0	23	94	0	500	
5299 Allocated Material Expense	(12,266)	(15,712)	(12,013)	(31,298)	(33,308)	
5410 Publications & Membership	4,127	2,689	1,544	0	1,500	
5440 Education	0	0	78	0	0	
5450 Training	784	1,167	408	900	1,800	
TOTAL OPERATING EXPENSES	480,851	585,894	387,469	623,502	716,483	
TOTAL APPROPRIATIONS	566,664	663,822	457,158	718,005	838,115	

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT
Water

DIVISION
Administration

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	94,503	121,632	27,129	28.71%
Operating Expenses	623,502	716,483	92,981	14.91%
TOTALS	<u>718,005</u>	<u>838,115</u>	<u>120,110</u>	<u>16.73%</u>

Significant Budget Changes:

Operating expenses increased as a result of including \$75,000 in line item 3130 to conduct a potable water system master plan, and \$50,000 in line item 3110 for annual CUP renewal.

FISCAL YEAR 2004-05 BUDGET

WATER DEPARTMENT

Treatment Division

Goal: Create and preserve an environmentally healthy, clean and beautiful community.

Objectives:

- ◆ 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 goal of less than 7% water loss due to unaccounted-for water usage.

Goal: Plan, build and maintain a system of infrastructure assets sufficient to meet the needs of the community.

Objectives:

- ◆ 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.

Goal: Create and participate in resource partnering opportunities to enhance educational opportunities for all citizens.

Objectives:

- ◆ Conduct five community water conservation workshops through partnering with University of Florida, Lake County Water Authority and St. Johns River Water Management District outreach programs.

Goal: Establish organizational operating processes and support systems to meet the needs of the community in an efficient and cost effective manner.

Objectives:

- ◆ 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 training program to ensure that all operators obtain necessary CEU's for recertification.
- ◆ Develop and implement written operating procedures for all aspects of plant operations by September.
- ◆ Track and report performance on a monthly basis to include 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.
- Constructed two (2) new production wells to enhance system reliability high demand.
- Completed rehab of College Street elevated storage tower.
- Replaced substandard pump control panels.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Annual unaccounted-for water loss	N/A	7%	7%
Unscheduled down time for critical systems	N/A	N/A	N/A
Reduce electric usage	N/A	N/A	5%

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT

Water

DIVISION

Treatment

CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Chief Plant Operator (Operations Supervisor)	1.00	0.00	1.00	44,617
Lead Plant Operator	1.00	0.00	1.00	34,621
Class B/Cross Connection	1.00	0.00	1.00	43,891
Class B Operator	2.00	0.00	2.00	59,409
Class C Operator	1.00	0.00	1.00	28,914
Water Operator Apprentice	1.00	0.00	1.00	24,650
Maintenance Worker II	0.50	0.00	0.50	11,273
Mobile Equipment Operator II	0.50	-0.50	0.00	0.00
Plant Manager	0.00	0.50	0.50	27,181
Standby				3,760

TOTAL 8.00 0.00 8.00 278,316

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
See project schedule			

TOTAL

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Water		Treatment			043-3051-533	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
PERSONAL SERVICES						
1210	Regular Salaries & Wages	266,764	244,075	126,232	250,071	278,316
1410	Overtime	20,629	9,313	13,778	15,000	15,750
1530	Bonuses	800	875	841	1,000	750
2110	FICA	21,370	18,865	10,284	18,401	15,369
2210	Retirement	10,911	14,074	10,430	20,946	17,890
2310	Health & Life Insurance	40,419	41,956	23,965	51,918	39,932
2410	Workers' Compensation	4,392	5,680	4,678	5,831	5,151
2622	Bodies-N-Motion	0	138	22	120	0
TOTAL PERSONAL SERVICES		365,285	334,976	190,230	363,287	373,158
OPERATING EXPENSES						
3110	Professional Services	50,199	43,582	39,183	76,000	79,450
3410	Contract Services	3,856	13,991	11,061	29,500	30,400
4010	Travel	3,864	3,221	56	4,690	6,000
4110	Communication	5,832	3,618	2,321	7,000	4,000
4150	Fiber Optic Communication	348	396	256	384	1,128
4210	Postage	2,955	6,805	3,981	10,000	10,500
4310	Utilities	202,039	204,322	148,237	215,000	219,300
4410	Rentals	0	0	332	1,000	1,000
4415	Internal Fleet Lease	0	0	0	0	18,051
4510	Insurance	7,385	13,222	6,202	13,425	3,250
4610	Rep/Maint-Vehicles & Hvy Equip	42,130	64,713	31,340	63,420	64,600
4620	Rep/Maint-Buildings	15,489	17,395	4,217	25,000	16,000
4630	Rep/Maint-Equipment	1,931	2,247	885	1,938	2,700
4710	Printing & Binding	2,346	3,153	0	5,500	5,500
4810	Promotional Activites	0	3,018	11,029	4,000	29,000
4911	Advertising	64	31	138	2,550	2,500
4920	Other Current Charges	18,567	7,330	1,885	8,000	5,000
5110	Office Supplies	1,724	1,469	595	1,000	1,200
5180	Minor Furniture & Equip	4,499	11,729	2,835	12,200	10,000
5210	Operating Supplies	43,483	43,047	20,216	75,000	75,000
5215	Uniforms	1,992	1,433	1,439	4,812	5,795
5230	Fuel Purchases	3,351	4,588	2,760	4,000	6,000
5410	Publications & Membership	744	2,293	1,199	4,000	2,500
5440	Education	3,083	800	698	1,050	2,000
5450	Training	2,398	4,831	3,940	5,400	5,500
TOTAL OPERATING EXPENSES		418,279	457,234	294,805	574,869	606,374
TOTAL APPROPRIATIONS		783,564	792,210	485,035	938,156	979,532

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT
Water

DIVISION
Treatment

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	363,287	373,158	9,871	2.72%
Operating Expenses	574,869	606,374	31,505	5.48%
TOTALS	<u>938,156</u>	<u>979,532</u>	<u>41,376</u>	<u>4.41%</u>

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION	ACCOUNT			
Water	Reuse	043-3072-533			
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	2001-02	2002-03	10/03-05/04	2003-04	2004-05
PERSONAL SERVICES					
1210 Regular Salaries & Wages	0	1,086	475	0	0
2110 FICA	0	81	36	0	0
2210 Retirement	0	53	35	0	0
2310 Health & Life Insurance	0	213	92	0	0
2410 Workers Compensation	0	25	16	0	0
2624 LRMC Wellness Center	0	0	0	0	0
2970 1st Installs	0	(575)	(668)	0	0
TOTAL PERSONAL SERVICES	0	883	(14)	0	0
OPERATING EXPENSES					
3110 Professional Services	0	571	0	0	0
3410 Contract Services	0	0	0	0	0
4210 Postage	0	0	0	0	0
4310 Utilities	0	0	0	0	0
4499 Allocated Equip Rental	0	(75)	0	0	0
4510 Insurance	0	0	0	0	0
4612 Rep/Main-Machinery&Equipment	0	1,844	0	0	0
4620 Rep/Main- Buildings	0	0	0	0	0
4810 Promotional Activities	0	0	0	0	0
4911 Advertising	0	50	0	0	0
4920 Other Current Charges	0	0	0	0	0
5180 Minor Furniture/Equipment	0	0	0	0	0
5210 Operating Supplies	0	1,711	1,002	0	0
5999 Materials - 1ST Install	0	(37)	0	0	0
TOTAL OPERATING EXPENSES	0	4,064	1,002	0	0
TOTAL APPROPRIATIONS	0	4,947	988	0	0

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT
Water

DIVISION
Reuse

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	0	0	N/A
Operating Expenses	0	0	0	N/A
TOTALS	<u>0</u>	<u>0</u>	<u>0</u>	<u>N/A</u>

Significant Budget Changes:

Since the system is not operational, there are no expenses included in the proposed fiscal year budget.

FISCAL YEAR 2004-05 BUDGET

WATER DEPARTMENT

Distribution Division

Goal: Respond courteously and efficiently to all customer needs.

Objectives:

- ◆ Train all personnel to develop necessary customer service skills.
- ◆ Respond to all customer calls within 30 minutes.
- ◆ Establish a goal of zero call-backs ("right the first time") for all customer service calls.

Goal: Plan, build and maintain a system of community infrastructure assets sufficient to meet the needs of the community.

Objectives:

- ◆ Participate in the Administration Division's strategic planning process and complete a water distribution master plan by September 30, 2005.
- ◆ Plan and construct upgrades to conform to the master plan.
- ◆ Construct 1,000 feet of water main upgrades targeted at undersized water mains and improved fire protection on an annual basis.
- ◆ Construct 1,000 feet of new water main targeted at converting dead-end lines to looped systems.
- ◆ Construct 1,000 feet of new or replacement water main targeted at improving water quality.
- ◆ Implement system-wide hydrant maintenance program.

Goal: Establish organizational operating processes and support systems to meet the needs of the community in an efficient and cost effective manner.

Objectives:

- ◆ 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:

- Completed utility relocation for next phase of US 441 widening.
- Installed 27,000 feet of reuse water main in preparation for Canal Street WWT conversion to reuse.
- Coordinated routine hydrant maintenance program with the fire department.
- One employee received Distribution Class A certification, two received Class C, and one received reclaimed Class C.

Performance Measures:

	2002-03	2003-04	2004-05
Respond time in minutes	N/A	30	30
Call-backs	N/A	N/A	N/A
Feet of water main upgrades	N/A	3,000	1,000
Feet of water main looping	N/A	4,500	1,000
Feet of water main replacement	N/A	N/A	1,000

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT
Water

DIVISION
Distribution

CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Maintenance Manager	0.50	0.00	0.50	27,678
Maintenance Supervisor	0.50	0.00	0.50	21,865
Operations Supervisor	1.00	0.00	1.00	48,163
Construction Crew Leader	1.00	0.00	1.00	30,399
Heavy Equipment Operator	1.00	1.00	2.00	65,518
Mobile Equipment Operator II	3.00	0.00	3.00	84,673
Maintenance Worker I	3.00	0.00	3.00	66,142
Utility Locator	0.50	0.50	1.00	24,718
Project Engineer	0.50	0.00	0.50	26,698
Administrative Assistant I	1.00	0.00	1.00	26,294
Mechanic I	2.00	0.00	2.00	52,428
Plant Mechanic	0.50	0.00	0.50	12,647
Maintenance Crew Leader	0.50	0.00	0.50	20,807
Mechanic II	0.50	0.00	0.50	14,078
Wastewater Mechanic	0.50	0.00	0.50	15,029
Utility Inspector (Heavy Equipment Lead Operator)	1.00	0.00	1.00	37,013
Standby				4,100
Time charged directly to Capital Projects				-37,000

TOTAL 17.00 1.50 18.50 541,250

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
See project schedule			

TOTAL

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION	ACCOUNT			
Water	Distribution	043-3081-533			
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	2001-02	2002-03	10/03-05/04	2003-04	2004-05
PERSONAL SERVICES					
1210 Regular Salaries & Wages	239,195	384,604	276,129	325,762	541,250
1410 Overtime	6,977	10,556	17,453	10,000	28,000
1530 Bonuses	1,000	1,497	1,979	2,125	2,313
2110 FICA	18,369	29,659	21,979	23,759	39,751
2210 Retirement	11,196	18,277	23,207	30,704	47,669
2310 Health & Life Insurance	39,340	65,576	50,853	73,592	89,708
2410 Workers' Compensation	3,807	7,710	8,706	5,216	14,003
2622 Bodies-n-Motion	173	214	188	222	486
2970 1st Install	(2,902)	(2,586)	(6,465)	(4,198)	(4,198)
TOTAL PERSONAL SERVICES	317,155	515,507	394,029	467,182	758,982
OPERATING EXPENSES					
3110 Professional Services	4,086	12,682	30,552	11,500	50,000
3410 Contract Services	8,414	931	876	10,000	10,000
4010 Travel	2,033	2,242	669	9,360	9,900
4110 Communication	1,710	2,042	1,282	1,500	3,500
4150 Fiber Optic Communication	228	144	496	744	1,968
4210 Postage	646	87	6	300	0
4410 Rentals	109	0	222	500	500
4415 Internal Fleet Lease	0	0	0	0	66,835
4499 Allocated Equip Rental	(19,415)	(23,629)	(17,753)	(29,009)	(7,285)
4510 Insurance	4,554	7,131	4,274	7,241	7,718
461x Rep/Maint-Vehicles & Hvy Equip	9,382	40,883	41,894	45,680	50,660
4620 Rep/Maint-Buildings	501	4,574	6,873	11,000	8,000
4630 Rep/Maint-Equipment	2,510	2,153	1,984	2,988	4,050
4710 Printing & Binding	138	472	0	200	0
4810 Promotional Activities	0	0	0	0	0
4911 Advertising	88	0	0	100	0
4920 Other Current Charges	3,402	1,386	5,403	1,500	3,000
5110 Office Supplies	1,114	1,487	951	1,000	1,500
5180 Minor Furniture & Equip	2,325	7,492	5,013	19,173	19,930
5210 Operating Supplies	49,721	71,127	45,435	60,000	60,000
5215 Uniforms	3,149	3,635	4,561	8,818	11,189
5230 Fuel Purchases	11,904	15,277	9,647	10,000	19,500
5410 Publications & Membership	0	77	641	100	600
5440 Education	0	0	0	500	500
5450 Training	3,508	4,297	2,970	6,000	6,000
TOTAL OPERATING EXPENSES	90,107	154,490	145,996	179,195	328,065
TOTAL APPROPRIATIONS	407,262	669,997	540,025	646,377	1,087,047

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT			DIVISION	
Water			Distribution	
	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	467,182	758,982	291,800	62.46%
Operating Expenses	179,195	328,065	148,870	83.08%
TOTALS	<u>646,377</u>	<u>1,087,047</u>	<u>440,670</u>	<u>68.18%</u>

Significant Budget Changes:

Personal services includes more time for regular employees to spend on maintenance of the system rather than capital improvements. The increase in operating expenses is due to transferring ownership of vehicles to the fleet division. The lease fee is reflecting in operating expenses rather than capital outlay.

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION	ACCOUNT			
Water	Other	043-3088-5xx			
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	2001-02	2002-03	10/03-05/04	2003-04	2004-05
OPERATING EXPENSES					
4950 Uncollectible Accounts	18,257	18,252	16,264	24,400	24,560
4962 Customer Accounts	450,476	542,831	419,746	629,620	753,754
4963 Meter Reading	77,836	85,834	56,357	84,535	81,723
5910 Depreciation Expense	553,478	541,091	308,740	0	385,000
TOTAL OPERATING EXPENSES	1,100,047	1,188,008	801,107	738,555	1,245,037
DEBT SERVICE					
7110 Principal-Long Term Debt	0	0	52,288	247,234	0
7230 Interest-Long Term Debt	135,082	132,125	86,016	192,620	366,708
7311 Fees	493	500	87	179	400
7320 Amortize Debt Discount	3,032	2,966	0	2,896	5,269
7330 Amortize Debt Issue Cost	3,089	3,022	0	2,951	8,326
7340 Amortize Deferred Charges	8,062	8,062	0	8,063	12,088
TOTAL DEBT SERVICE	149,758	146,675	138,391	453,943	392,791
OTHER USES					
9101 Transfer to General Fund	290,240	361,500	235,184	352,781	349,660
9102 Surcharge Transfer	149,684	143,095	104,451	166,111	153,558
9131 Transfer to Capital Projects	567,143	1,260,685	227,347	750,000	0
9145 Transfer to Communication	0	0	0	0	0
9160 Reserve/Future Capital	0	0	0	28,764	413,220
9180 Reserve - Potable Water	0	0	8,000	12,000	12,000
9960 Interest-Customer Deposit	2,375	1,750	1,021	2,000	2,000
TOTAL OTHER USES	1,009,442	1,767,030	576,003	1,311,656	930,438
TOTAL APPROPRIATIONS	2,259,247	3,101,713	1,515,501	2,504,154	2,568,266

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT	DIVISION			
Water	Other			
	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	738,555	1,245,037	506,482	68.58%
Debt Services	453,943	392,791	(61,152)	-13.47%
Other Uses	1,311,656	930,438	(381,218)	-29.06%
TOTALS	2,504,154	2,568,266	64,112	2.56%

Significant Budget Changes:

The operating expense increase is solely attributable to the customer accounts line item (4962) and depreciation expense, which is budgeted to prepare for replacing assets of the system. Other uses decreased as a result of a reduction in the transfer to the capital projects fund. Although interest expense in the debt service category increased due to issuance of the 2004 Bonds, the first principal payment is delayed until 2006-07.

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION	ACCOUNT			
Water	Capital Projects	043-3099-533			
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>PERSONAL SERVICES</u>					
1210 Regular Salaries & Wages	32,247	44,432	18,776	171,234	37,000
2110 FICA	2,336	3,251	1,372	13,101	2,831
2210 Retirement	1,366	2,092	1,596	11,131	2,405
2310 Health & Life Insurance	5,921	9,028	4,013	28,342	6,124
2410 Workers' Compensation	522	1,028	647	5,647	1,085
2622 Bodies-N-Motion	21	7	6	0	0
2970 1st Installs	3,287	2,355	6,905	4,198	4,198
2999 Allocated Labor Expense	3,859	6,877	2,607	22,525	4,584
TOTAL PERSONAL SERVICES	49,559	69,070	35,922	256,178	58,227
<u>OPERATING EXPENSES</u>					
3110 Professional Services	85,284	241,294	70,857	958,600	3,000
3410 Contract Services	0	111,901	0	0	0
4210 Postage	0	12	0	0	0
4499 Allocated Equip Rental	19,415	23,929	17,753	29,009	7,285
4911 Advertising-Other Ads	0	44	0	0	0
4920 Other Current Charges	500	8,320	(250)	0	0
5180 Minor Furniture/Equipment	0	0	0	0	0
5210 Operating Supplies	307,878	216,729	195,458	509,243	559,562
5299 Allocated Material Expense	12,265	15,713	12,013	31,298	33,308
TOTAL OPERATING EXPENSES	425,342	617,942	295,831	1,528,150	603,155
<u>CAPITAL OUTLAY</u>					
6110 Land Costs	0	18,369	0	0	0
6210 Buildings	164,111	1,850	9,000	0	0
6310 Improvements Other Than Bldgs	679,364	593,103	784,337	3,108,360	180,200
6410 Machinery & Equipment	190,867	146,685	754,464	162,562	151,720
TOTAL CAPITAL OUTLAY	1,034,342	760,007	1,547,801	3,270,922	331,920
<u>OTHER USES</u>					
9999 WIP- Contra	(1,509,243)	(1,447,019)	(1,878,088)	0	0
TOTAL OTHER USES	(1,509,243)	(1,447,019)	(1,878,088)	0	0
TOTAL APPROPRIATIONS	0	0	1,466	5,055,250	993,302

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT
Water

DIVISION
Capital Projects

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	256,178	58,227	(197,951)	-77.27%
Operating Expenses	1,528,150	603,155	(924,995)	-60.53%
Capital Outlay	3,270,922	331,920	(2,939,002)	-89.85%
Other Uses	0	0	0	N/A
TOTALS	5,055,250	993,302	(4,061,948)	-80.35%

FISCAL YEAR 2004-05 BUDGET

PROJECT SCHEDULE

2004-05 Adopted

Water Fund

<u>Number</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
430001	<u>Meters (199,959)</u>		
	Meters	Customer Contribution	46,655
		Current Revenue	33,345
	Meters (ARM replacement)	Debt Proceeds	119,959
430002	<u>Mains (380,500)</u>		
	Miscellaneous	Debt Proceeds	380,500
430003	<u>Tools & Equipment</u>		
	Sub Site Locator	Depreciation	5,000
430006	<u>Plant & Storage (344,520)</u>		
	Elevated Tank College Street	Current Revenue	26,400
	Elevated Tank Newell Hill	Current Revenue	26,400
	Control Panels	Debt Proceeds	132,720
	Air Conditioner	Depreciation	5,000
	High Service Pump #5	Current Revenue	10,000
	Meter and Pipe work Main Plant	Debt Proceeds	144,000
430010	New Services	Customer Contribution	53,323
430011	Reuse Meters	Debt Proceeds	10,000
	TOTAL		<u><u>993,302</u></u>

Source of Funds

Depreciation	10,000
Customer Contribution	99,978
Current Revenue	96,145
Debt Proceeds	787,179
TOTAL	<u><u>993,302</u></u>

FISCAL YEAR 2004-05 BUDGET

WASTEWATER DEPARTMENT

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

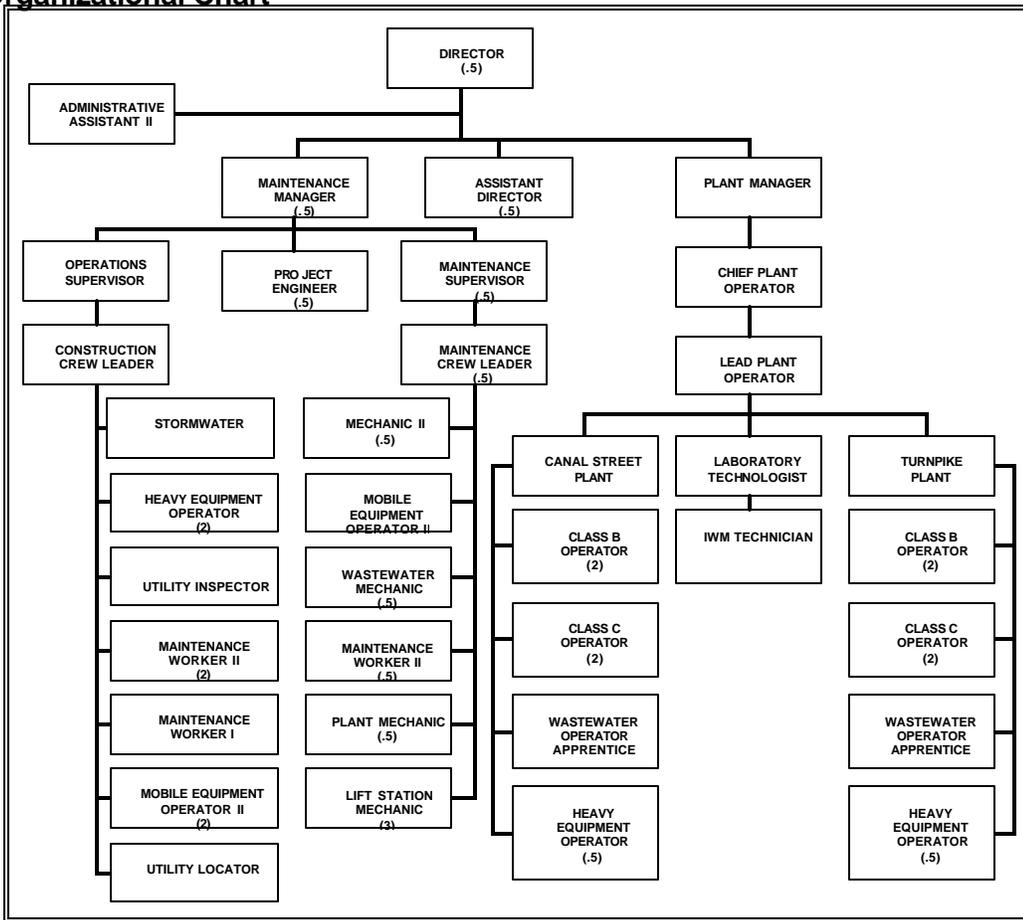
Collection

- Maintain lift stations
- Repair system infrastructure
- Maintain collection system

Construction

- Install new wastewater r conveyance lines
- Repair/replace lift stations
- Repair/replace collection system infrastructure
- Repair/replace/maintain gravity collection system

Organizational Chart



FISCAL YEAR 2004-05 BUDGET

WASTEWATER SYSTEM

The wastewater collection system consists of 100 pumping lift stations and 103 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 plants and land disposal sites maintained and in service, the City anticipates having sufficient wastewater treatment/disposal capacity through the year 2015.

FISCAL YEAR 2004-05 BUDGET

WASTEWATER FUND

BUDGET SUMMARY - OPERATING STATEMENT

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
<u>OPERATING REVENUE</u>					
Charges for Services	3,744,953	4,508,716	3,545,158	4,959,882	5,811,453
Other Operating Revenue	70,186	100,599	86,104	86,849	117,950
TOTAL REVENUE SOURCES	3,815,139	4,609,315	3,631,262	5,046,731	5,929,403
<u>OPERATING APPROPRIATIONS</u>					
Administration	597,585	724,135	534,753	744,421	863,186
Treatment	1,310,755	1,231,252	843,700	1,395,934	1,430,920
Sprayfield	284,089	153,290	131,324	193,152	201,313
Reuse (Transferred to Water)	4,714	27	0	0	0
Collections	715,219	959,385	695,934	1,089,432	1,413,346
Other Operating Expenses	1,842,258	1,928,033	1,301,283	675,948	1,506,955
TOTAL APPROPRIATIONS	(4,754,620)	(4,996,122)	(3,506,994)	(4,098,887)	(5,415,720)
NET INCOME FROM OPERATIONS	(939,481)	(386,807)	124,268	947,844	513,683
Non-Operating Revenue	535,103	674,861	779,481	585,384	1,049,470
Non-Operating Appropriations	(724,807)	(718,043)	(587,841)	(1,023,549)	(1,008,599)
NET OTHER INCOME	(189,704)	(43,182)	191,640	(438,165)	40,871
NET INCOME BEFORE TRANSFERS	(1,129,185)	(429,989)	315,908	509,679	554,554
Transfers to other funds	(256,846)	(330,816)	(269,152)	(403,738)	(459,529)
NET INCOME AFTER TRANSFERS	(1,386,031)	(760,805)	46,756	105,941	95,025
Other Sources	10,472	0	0	2,377,896	4,300,000
Capital Projects	0	0	0	(2,377,896)	(4,300,000)
NET OTHER SOURCES	10,472	0	0	0	0
UNAPPROPRIATED BALANCE	(1,375,559)	(760,805)	46,756	105,941	95,025

FISCAL YEAR 2004-05 BUDGET

REVENUE DETAIL

ACCOUNT	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
044-0000	2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>CHARGES FOR SERVICES</u>					
34351 Residential	2,208,554	2,571,490	2,147,739	2,994,513	3,651,959
34352 Commercial Class 1	240,330	294,665	248,717	325,443	408,540
34352 Commercial Class 2	78,189	91,643	72,269	98,252	122,784
34352 Commercial Class 3	439,073	541,690	447,659	600,178	780,445
34352 Commercial Class 4	0	37,886	42,476	23,300	73,534
34352 Commercial Class 6	4,333	1,850	0	0	0
34352 Commercial Class 7	262	114	0	0	0
34352 Commercial Class 8	573	147	0	0	0
34352 Industrial	16,753	16,800	11,200	16,800	18,200
34352 Commercial Reuse	7,522	242	0	0	0
34353 Misc Bill - Combined Rate	707,763	886,358	518,588	843,156	681,023
34354 Multi-Family	30,028	50,161	44,417	39,888	65,000
34356 Municipal	11,573	15,670	12,093	18,352	9,968
TOTAL CHARGES FOR SERVICES	3,744,953	4,508,716	3,545,158	4,959,882	5,811,453
<u>OTHER OPERATING REVENUE</u>					
34905 Penalties	29,240	32,745	27,970	31,300	38,650
34918 Misc Service Revenue	16,391	25,086	22,999	26,549	33,900
34921 Front Footage Fees	4,925	7,978	255	4,000	1,000
34922 Tap In Fees	19,630	34,790	34,880	25,000	44,400
TOTAL OTHER OPERATING REVENUE	70,186	100,599	86,104	86,849	117,950
<u>NON OPERATING REVENUE</u>					
33400 State Grants	3,074	0	0	0	0
36101 Interest on Investments	214,117	105,724	66,394	105,584	105,600
36111 Misc Interest Income	323	81	0	0	0
36130 Gain/Loss Investments	(27,054)	(18,237)	(38,733)	0	0
36201 Rents and Royalties	1,600	4,800	400	4,800	4,800
36323 Impact Fees-Residential	252,588	425,824	416,335	375,000	555,100
36323 Impact Fees-Commercial	113,230	175,555	284,213	100,000	379,970
36402 Gain From Sale of Fixed Assets	(32,996)	(20,584)	9,994	0	0
36404 Recovery From Losses	668	688	0	0	0
36501 Sale of Surplus Materials	0	0	1,160	0	0
36902 Discount - Accounts Payable	28	0	0	0	0
36925 Misc Jobbing Revenue	0	1,000	3,735	0	4,000
36990 Misc Non-Operating Revenue	403	10	0	0	0
TOTAL NON OPERATING REVENUE	525,981	674,861	743,498	585,384	1,049,470
<u>OTHER SOURCES</u>					
38401 Debt Proceeds	0	0	0	1,325,000	3,025,000
38893 Appropriated Retained Earnings	0	0	0	0	0
38911 Interest - Bond Proceeds	10,472	0	0	0	0
38950 Contributions - Cust & Dev	9,122	0	35,983	0	0
38961 Approp R/E - Depreciation	0	0	0	1,012,093	775,000
38963 Approp R/E - Impact Fees	0	0	0	40,803	500,000
TOTAL OTHER SOURCES	19,594	0	35,983	2,377,896	4,300,000
TOTAL RESOURCES	4,360,714	5,284,176	4,410,743	8,010,011	11,278,873

City of Leesburg, Florida

FISCAL YEAR 2004-05 BUDGET

WASTEWATER FUND

DIVISION SUMMARY OF APPROPRIATIONS

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
4021 ADMINISTRATION					
Personal Services	96,973	124,008	74,730	118,572	134,721
Operating Expenses	500,612	600,127	460,023	625,849	728,465
TOTAL ADMINISTRATION	597,585	724,135	534,753	744,421	863,186
4051 CANAL ST. TREATMENT					
Personal Services	381,990	324,004	177,184	369,921	321,388
Operating Expenses	338,152	342,716	276,506	368,029	431,720
TOTAL CANAL ST. PLANT	720,142	666,720	453,690	737,950	753,108
4052 TURNPIKE TREATMENT					
Personal Services	296,347	277,620	192,655	357,534	350,878
Operating Expenses	294,266	286,912	197,355	300,450	326,934
TOTAL TURNPIKE PLANT	590,613	564,532	390,010	657,984	677,812
4071 SPRAYFIELD					
Personal Services	94,099	33,580	24,008	39,927	37,868
Operating Expenses	189,990	119,710	107,316	153,225	163,445
TOTAL SPRAYFIELD	284,089	153,290	131,324	193,152	201,313
4072 REUSE					
Personal Services	1,468	27	0	0	0
Operating Expenses	3,246	0	0	0	0
TOTAL REUSE	4,714	27	0	0	0
4081 COLLECTIONS					
Personal Services	469,833	598,804	418,185	675,166	759,867
Operating Expenses	245,386	360,581	277,749	414,266	653,479
TOTAL COLLECTIONS	715,219	959,385	695,934	1,089,432	1,413,346
4088 OTHER					
Operating Expenses	1,811,584	1,897,584	1,300,736	645,963	1,472,295
Debt Service	754,508	747,880	588,267	1,052,734	1,042,759
Other Uses	257,819	331,428	269,273	510,479	555,054
TOTAL OTHER	2,823,911	2,976,892	2,158,276	2,209,176	3,070,108
4099 CAPITAL PROJECTS					
Personal Services	8,663	4,341	0	83,216	71,514
Operating Expenses	367,741	198,652	300,526	848,614	550,000
Capital Outlay	3,571,394	274,723	580,373	1,446,066	3,678,486
Other Uses	(3,947,798)	(477,716)	(880,899)	0	0
TOTAL CAPITAL PROJECTS	0	0	0	2,377,896	4,300,000
GRAND TOTAL					
Personal Services	1,349,373	1,362,384	886,762	1,644,336	1,676,236
Operating Expenses	3,750,977	3,806,282	2,920,211	3,356,396	4,326,338
Capital Outlay	3,571,394	274,723	580,373	1,446,066	3,678,486
Debt Service	754,508	747,880	588,267	1,052,734	1,042,759
Other Uses	(3,689,979)	(146,288)	(611,626)	510,479	555,054
TOTAL APPROPRIATIONS	5,736,273	6,044,981	4,363,987	8,010,011	11,278,873

FISCAL YEAR 2004-05 BUDGET

WASTEWATER DEPARTMENT

Administration Division

Goal: Plan, build and maintain a system of community infrastructure assets that meet the diverse needs of our community.

Objectives:

- ◆ 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.
- ◆ Complete 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 by September 2005.
- ◆ Identify the most critical equipment, input relevant data into Computerized Maintenance Management System, and establish preventive maintenance schedules.

Goal: Establish organizational operating processes and support systems to meet the needs of the community in an efficient and cost effective manner.

Objectives:

- ◆ Implement a defined 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.

Accomplishments:

- Completed requirements of Industrial Pretreatment Program.
- Completed next phase of SCADA system implementation.
- Restructured job descriptions to better match descriptions with job functions and required proficiencies.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Strategic Plan	N/A	25%	100%
Wastewater Treatment Master Plan	N/A	25%	100%
Wastewater Collection Master Plan	N/A	25%	100%
Establish CMMS for most critical equipment	N/A	75%	100%
Develop Defined Training Program	N/A	100%	N/A
Implement Cross Training Program	N/A	100%	N/A
Implement Defined Training Program	N/A	N/A	100%

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Wastewater		Administration			044-4021-535	
		ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
PERSONAL SERVICES						
1210	Regular Salaries & Wages	76,082	98,185	56,662	94,444	104,192
1310	Temporary Labor	0	0	0	0	3,000
1410	Overtime	1,447	986	718	1,500	1,500
1530	Bonuses	125	243	188	250	250
2110	FICA	5,682	7,365	4,172	6,682	7,394
2210	Retirement	3,564	4,145	2,702	8,028	6,019
2310	Health & Life Insurance	10,733	13,028	7,696	12,979	12,768
2410	Workers' Compensation	116	236	583	331	1,002
26xx	Employee Benefits	0	237	2,009	0	3,445
2999	Allocated Labor Expense	(776)	(417)	0	(5,642)	(4,849)
TOTAL PERSONAL SERVICES		96,973	124,008	74,730	118,572	134,721
OPERATING EXPENSES						
3110	Professional Services	19,961	14,852	516	37,500	95,000
3410	Contract Services	281	3,596	0	500	500
4010	Travel	265	610	0	3,000	3,000
4110	Communication	2,507	2,912	1,861	2,000	3,200
4150	Fiber Optic Communication	228	396	168	252	576
4210	Postage	197	135	26	400	400
4415	Internal Fleet Lease	0	0	0	0	2,060
4510	Insurance	25,460	48,614	28,610	49,362	51,887
4610	Rep/Maint-Vehicles & Hvy Equip	0	450	720	2,080	1,580
4620	Rep/Maint-Buildings	739	240	160	250	1,000
4630	Rep/Maint-Equipment	1,028	1,250	400	1,300	1,000
4710	Printing & Binding	139	0	0	100	0
4810	Promotional Activites	0	2,565	0	1,250	1,250
4821	Rebates	0	23,020	55,669	500	5,000
4911	Advertisina	660	22,911	12,648	12,750	13,000
4920	Other Current Charges	1,411	1,283	4,409	500	5,000
4945	Injury/Damage to Others	1,344	4,917	678	2,000	2,000
4961	General Administrative	444,122	470,440	351,581	527,372	535,812
5110	Office Supplies	901	1,090	1,158	1,000	1,500
5180	Minor Furniture & Equip	1,182	253	91	500	800
5210	Operating Supplies	8	0	145	500	500
5215	Uniforms	0	0	0	250	0
5230	Fuel Purchases	0	(334)	752	500	1,000
5299	Allocated Material Expense	(799)	649	0	(20,417)	0
5410	Publications & Membership	555	238	210	500	500
5440	Education	0	0	0	500	500
5450	Training	423	41	221	1,400	1,400
TOTAL OPERATING EXPENSES		500,612	600,127	460,023	625,849	728,465
TOTAL APPROPRIATIONS		597,585	724,135	534,753	744,421	863,186

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT
Wastewater

DIVISION
Administration

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	118,572	134,721	16,149	13.62%
Operating Expenses	625,849	728,465	102,616	16.40%
TOTALS	<u>744,421</u>	<u>863,186</u>	<u>118,765</u>	<u>15.95%</u>

Significant Budget Changes:

The change in operating expenses is due to an increase in professional services of \$75,000, related to the Wastewater Master Plan.

FISCAL YEAR 2004-05 BUDGET

WASTEWATER DEPARTMENT

Canal Street Treatment Plant Division

Goal: Create and preserve an environmentally healthy, clean and beautiful community.

Objectives:

- ◆ 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.

Goal: Plan, build and maintain a system of infrastructure assets sufficient to meet the needs of the community.

Objectives:

- ◆ 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.

Goal: Establish organizational operating processes and support systems to meet the needs of the community in an efficient and cost effective manner.

Objectives:

- ◆ 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 training program to ensure that all operators obtain necessary CEU's for recertification.
- ◆ Develop and implement written operating procedures for all aspects of plant operations by the end of fiscal year 2004-05.
- ◆ Track and report performance on a monthly basis, to include volume treated and cost of treatment.

Major Accomplishments:

- Completed Phase I Canal Street WWTP rehab.
- Completed design for Phase II Canal Street WWTP rehab and reuse conversion.
- Implemented first phases of operator cross training.
- Significantly improved regulatory compliance.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Deficiencies for regulatory compliance	N/A	N/A	0
Unscheduled down time for critical systems	N/A	N/A	0
Reduce electric usage	N/A	5%	5%

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION	ACCOUNT			
Wastewater	Canal St Treatment Plant	044-4051-535			
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	2001-02	2002-03	10/03-05/04	2003-04	2004-05
PERSONAL SERVICES					
1210 Regular Salaries & Wages	275,988	236,398	117,953	236,300	247,155
1310 Temporary Labor	2,283	321	0	0	0
1410 Overtime	24,412	10,931	17,495	10,000	16,515
1530 Bonuses	1,125	875	476	1,000	475
2110 FICA	22,077	18,099	10,107	17,240	13,007
2210 Retirement	12,062	11,650	8,430	20,086	13,414
2310 Health & Life Insurance	40,799	41,559	19,096	77,272	27,382
2410 Workers' Compensation	2,983	4,040	3,481	7,699	3,278
2624 LRMC Wellness Center	261	131	146	324	162
TOTAL PERSONAL SERVICES	381,990	324,004	177,184	369,921	321,388
OPERATING EXPENSES					
3110 Professional Services	23,803	15,789	1,968	25,000	100
3410 Contract Services	298	5,994	41,263	38,149	45,000
4010 Travel	2,983	3,792	1,690	3,100	4,500
4110 Communication	450	632	49	1,000	1,000
4150 Fiber Optic Communication	228	396	168	252	852
4210 Postage	1,125	686	5	500	500
4310 Utilities	207,472	199,876	152,933	200,000	206,000
4410 Rentals	1,755	313	322	250	1,000
4415 Internal Fleet Lease	0	0	0	0	52,195
4510 Insurance	4,737	6,045	3,299	6,148	3,776
4610 Rep/Maint-Vehicles & Hvy Equip	28,918	34,201	31,097	37,060	41,080
4620 Rep/Maint-Buildings	3,332	6,786	5,533	10,500	7,500
4630 Rep/Maint-Equipment	2,087	4,460	1,617	2,675	3,150
4710 Printing & Binding	0	0	22	100	500
4911 Advertising	235	2,141	0	100	100
4920 Other Current Charges	10,847	7,096	2,214	2,500	2,500
5110 Office Supplies	460	287	1,757	500	2,500
5180 Minor Furniture & Equip	10,954	10,521	2,777	3,000	3,000
5210 Operating Supplies	23,655	22,455	15,641	16,680	25,235
5215 Uniforms	1,082	2,681	1,388	4,068	5,537
5230 Fuel Purchases	9,579	13,891	10,567	10,000	18,000
5410 Publications & Membership	450	415	423	500	1,600
5440 Education	0	0	0	500	0
5450 Training	3,702	4,259	1,773	5,447	6,095
TOTAL OPERATING EXPENSES	338,152	342,716	276,506	368,029	431,720
TOTAL APPROPRIATIONS	720,142	666,720	453,690	737,950	753,108

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT
Wastewater

DIVISION
Canal St Treatment Plant

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	369,921	321,388	(48,533)	-13.12%
Operating Expenses	368,029	431,720	63,691	17.31%
TOTALS	<u>737,950</u>	<u>753,108</u>	<u>15,158</u>	<u>2.05%</u>

FISCAL YEAR 2004-05 BUDGET

WASTEWATER DEPARTMENT

Turnpike Treatment Plant Division

Goal: Create and preserve an environmentally healthy, clean and beautiful community.

Objectives:

- ◆ 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.

Goal: Plan, build and maintain a system of infrastructure assets sufficient to meet the needs of the community.

Objectives:

- ◆ 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.

Goal: Establish organizational operating processes and support systems to meet the needs of the community in an efficient and cost effective manner.

Objectives:

- ◆ 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 CEU's for recertification.
- ◆ Track and report performance on a monthly basis to include volume treated and cost of treatment.

Major Accomplishments:

- Significantly improved regulatory compliance for sprayfield operations.
- Implemented first phases of operator cross training.
- Hired new laboratory staff and recertified laboratory.
- Developed and implemented operating procedures for major plant processes.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Deficiencies for regulatory compliance	N/A	N/A	N/A
Unscheduled down time for critical systems	N/A	N/A	N/A
Reduce electric usage	N/A	5%	5%

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION			ACCOUNT	
Wastewater	Turnpike Treatment Plant			044-4052-535	
	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
PERSONAL SERVICES					
1210 Regular Salaries & Wages	215,676	196,615	130,574	250,125	244,701
1310 Temporary Labor	0	0	1,596	0	0
1410 Overtime	17,832	10,228	16,520	7,000	8,200
1530 Bonuses	500	875	639	1,000	850
2110 FICA	17,379	15,100	10,970	18,003	19,012
2210 Retirement	10,991	11,788	9,756	20,951	21,734
2310 Health & Life Insurance	31,345	38,917	18,736	53,972	51,071
2410 Workers' Compensation	2,560	3,855	3,753	6,483	5,148
2624 LRMC Wellness Center	64	242	111	0	162
TOTAL PERSONAL SERVICES	296,347	277,620	192,655	357,534	350,878
OPERATING EXPENSES					
3110 Professional Services	24,280	10,471	1,338	12,000	12,000
3410 Contract Services	70	7,486	20,701	17,720	35,000
4010 Travel	792	2,385	1,576	4,450	5,185
4110 Communication	1,485	1,266	865	1,000	2,000
4150 Fiber Optic Communication	0	264	328	492	1,404
4210 Postage	1,382	704	192	500	500
4310 Utilities	169,536	179,930	118,511	190,000	193,800
4410 Rentals	380	32	0	100	0
4510 Insurance	3,292	4,436	2,269	4,537	1,350
4610 Rep/Maint-Vehicles&Hvy Equip	26,291	16,812	12,487	19,400	19,400
4620 Rep/Maint-Buildings	2,608	4,708	3,373	2,000	3,500
4630 Rep/Maint-Equipment	933	2,390	1,868	1,900	2,850
4710 Printing & Binding	0	44	150	100	500
4911 Advertising - Other Ads	0	0	0	100	0
4920 Other Current Charges	18,739	15,273	7,555	3,000	3,000
5110 Office Supplies	2,262	1,480	1,111	1,000	1,600
5180 Minor Furniture & Equip	5,757	6,189	3,776	3,500	4,000
5210 Operating Supplies	29,489	24,048	15,272	20,680	22,660
5215 Uniforms	2,096	2,068	1,960	6,102	5,190
5230 Fuel Purchases	2,702	3,562	1,438	5,000	5,000
5410 Publications & Membership	297	746	770	1,000	1,250
5440 Education	0	0	0	500	0
5450 Training	1,875	2,618	1,815	5,369	6,745
TOTAL OPERATING EXPENSES	294,266	286,912	197,355	300,450	326,934
TOTAL APPROPRIATIONS	590,613	564,532	390,010	657,984	677,812

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT
Wastewater

DIVISION
Turnpike Treatment Plant

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	357,534	350,878	(6,656)	-1.86%
Operating Expenses	300,450	326,934	26,484	8.81%
TOTALS	<u>657,984</u>	<u>677,812</u>	<u>19,828</u>	<u>3.01%</u>

FISCAL YEAR 2004-05 BUDGET

WASTEWATER DEPARTMENT

Sprayfield Division

Goal: Create and preserve an environmentally healthy, clean and beautiful community.

Objectives:

- ◆ 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.

Goal: Plan, build and maintain a system of infrastructure assets sufficient to meet the needs of the community.

Objectives:

- ◆ Establish a goal of zero hours of unscheduled downtime for critical pumping systems. Monitor malfunction reports and implement preventive and predictive maintenance procedures.
- ◆ Identify the most critical equipment, input relevant data into Computerized Maintenance Management System, and establish preventive maintenance schedules.

Goal: Establish organizational operating processes and support systems to meet the needs of the community in an efficient and cost effective manner.

Objectives:

- ◆ Reduce electric usage by 5% annually. Evaluate overall energy usage against best management practices.
- ◆ Implement pilot project for timber removal, contractor maintenance and in-house maintenance of overall sprayfield activities.

Major Accomplishments:

- Assigned maintenance staff to sprayfield operations.
- Evaluated options for contracting vs. in-house field maintenance. Pilot project to be completed in 2004-05 for final evaluation.
- Implemented Feral hog removal contract.
- Replaced damaged section of underdrain on north sprayfield site.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Deficiencies for regulatory compliance	N/A	N/A	N/A
Unscheduled down time for critical systems	N/A	N/A	N/A
Establish CMMS for most critical equipment	N/A	25%	100%
Reduce electric usage	N/A	5%	5%

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT	DIVISION				
Wastewater	Sprayfield				
CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT	
Maintenance Worker II	0.50	0.00	0.50	11,273	
Mechanic II	0.00	0.50	0.50	13,847	
Mobile Equipment Operator II Standby	0.50	-0.50	0.00	0	
TOTAL	1.00	0.00	1.00	25,120	

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
See project schedule			
TOTAL			

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION		ACCOUNT		
Wastewater	Sprayfield		044-4071-535		
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	2001-02	2002-03	10/03-05/04	2003-04	2004-05
PERSONAL SERVICES					
1210 Regular Salaries & Wages	66,059	22,649	16,596	25,948	25,120
1410 Overtime	6,342	1,581	576	1,500	1,500
1530 Bonuses	250	250	91	125	125
2110 FICA	5,329	1,722	1,205	1,707	1,892
2210 Retirement	3,197	1,261	1,340	1,896	2,324
2310 Health & Life Insurance	12,213	5,686	3,760	8,164	6,384
2410 Workers' Compensation	709	431	438	587	523
26xx Employee Benefits	0	0	2	0	0
TOTAL PERSONAL SERVICES	94,099	33,580	24,008	39,927	37,868
OPERATING EXPENSES					
3110 Professional Services	216	1,449	3,147	7,500	7,000
3410 Contract Services	0	406	731	3,000	2,000
4010 Travel	402	0	390	950	950
4110 Communication	722	1,390	1,165	202	1,500
4150 Fiber Optic Communication	0	144	88	132	276
4210 Postage	410	35	0	100	50
4310 Utilities	85,395	85,005	66,746	100,000	90,000
4410 Rentals	980	122	981	500	500
4415 Internal Fleet Lease	0	0	0	0	20,827
4510 Insurance	1,828	1,126	1,281	1,421	1,719
4610 Rep/Maint-Vehicles & Hvy Equip	14,241	22,300	14,617	21,760	19,060
4620 Rep/Maint-Buildings	21,621	474	4,152	5,000	5,000
4630 Rep/Maint-Equipment	647	544	801	938	700
4911 Advertising-Other Ads	28	0	0	100	50
4920 Other Current Charges	1,134	766	2,868	1,000	1,000
5110 Office Supplies	44	0	54	100	100
5180 Minor Furniture/Equipment	47,422	375	5,176	500	2,500
5210 Operating Supplies	11,233	1,700	1,982	5,000	5,000
5215 Uniforms	1,040	786	468	722	1,563
5230 Fuel Purchases	2,627	3,088	2,669	3,000	3,000
5354 Publications & Membership	0	0	0	100	50
5450 Training	0	0	0	1,200	600
TOTAL OPERATING EXPENSES	189,990	119,710	107,316	153,225	163,445
TOTAL APPROPRIATIONS	284,089	153,290	131,324	193,152	201,313

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT
Wastewater

DIVISION
Sprayfield

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	39,927	37,868	(2,059)	-5.16%
Operating Expenses	153,225	163,445	10,220	6.67%
TOTALS	<u>193,152</u>	<u>201,313</u>	<u>8,161</u>	<u>4.23%</u>

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION	ACCOUNT				
Wastewater	Reuse	044-4072-535				
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
PERSONAL SERVICES						
1210	Regular Salaries & Wages	1,272	0	0	0	0
2110	FICA	93	0	0	0	0
2210	Retirement	47	0	0	0	0
2310	Health & Life Insurance	251	0	0	0	0
2410	Workers Compensation	20	0	0	0	0
2624	LRMC Wellness Center	1	0	0	0	0
2970	1st Installs	(216)	27	0	0	0
TOTAL PERSONAL SERVICES		<u>1,468</u>	<u>27</u>	<u>0</u>	<u>0</u>	<u>0</u>
OPERATING EXPENSES						
3110	Professional Services	60	0	0	0	0
3410	Contract Services	0	0	0	0	0
4210	Postage	66	0	0	0	0
4310	Utilities	0	0	0	0	0
4499	Allocated Equip Rental	(408)	0	0	0	0
4510	Insurance	0	0	0	0	0
4620	Rep/Main- Buildings	0	0	0	0	0
4810	Promotional Activities	0	0	0	0	0
4911	Advertising	155	0	0	0	0
5180	Minor Furniture/Equipment	0	0	0	0	0
5210	Operating Supplies	3,373	0	0	0	0
5450	Training	0	0	0	0	0
TOTAL OPERATING EXPENSES		<u>3,246</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL APPROPRIATIONS		<u><u>4,714</u></u>	<u><u>27</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT
Wastewater

DIVISION
Reuse

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	0	0	N/A
Operating Expenses	0	0	0	N/A
TOTALS	0	0	0	N/A

Significant Budget Changes:

During fiscal year 2002-03 this division was transferred to Water (043-3072-533).

FISCAL YEAR 2004-05 BUDGET

WASTEWATER DEPARTMENT

Collection Division

Goal: Respond courteously and efficiently to all customer needs.

Objectives:

- ◆ Train all personnel to develop necessary customer service skills.
- ◆ Respond to all customer calls within 30 minutes.
- ◆ Establish a goal of zero call-backs (“right the first time”) for all customer service calls.

Goal: Create and preserve an environmentally healthy, clean and beautiful community.

Objectives:

- ◆ Reduce sanitary sewer blockages and overflows by increased main line cleaning and maintenance activities. Establish a goal of zero overflows related to main line blockages. Establish a dashboard monitor to evaluate number and cause of overflows.
- ◆ Reduce overflows due to lift station malfunction. Establish a goal of zero overflows related to lift station malfunctions. Establish a dashboard monitor to evaluate number and cause of overflows.

Goal: Plan, build and maintain a system of community infrastructure assets that meet the diverse needs of our community.

Objectives:

- ◆ Complete four lift station rehabs.
- ◆ Install SCADA system in 25 lift stations.
- ◆ Complete wastewater master plan.
- ◆ Complete engineering study relating to conversion and elimination of private lift stations.

Goal: Establish organizational operating processes and support systems to meet the needs of the community in an efficient and cost effective manner.

Objectives:

- ◆ Implement cross training program.
- ◆ Implement training program targeted at certification and relevant technical training.
- ◆ Track and report performance on a monthly basis through relevant dashboard indicators.

Major Accomplishments:

- Implemented “pin map” to identify location and cause of line blockages.
- Completed three lift station rehabs, additional three in process.
- Completed rehab of additional sanitary manholes as part of on-going system rehab.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Response time in minutes	N/A	N/A	30
Call-backs	N/A	N/A	N/A
Overflows	N/A	N/A	N/A
Lift station rehabs	6	3	4
SCADA in lift stations	N/A	25	25
Install sanitary manhole rehabs	33	30	30

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT	DIVISION			
Wastewater	Collection			
CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Maintenance Manager	0.50	0.00	0.50	27,677
Project Engineer	0.50	0.00	0.50	26,698
Operations Supervisor	1.00	0.00	1.00	47,182
Construction Crew Leader	1.00	0.00	1.00	30,750
Heavy Equipment Operator	1.00	1.00	2.00	31,880
Mobile Equipment Operator II	2.00	1.00	3.00	68,220
Maintenance Worker II	2.00	0.00	2.00	49,851
Lift Station Mechanic	3.00	0.00	3.00	84,037
Utility Locator	0.50	0.50	1.00	23,078
Maintenance Supervisor	0.50	0.00	0.50	21,864
Maintenance Crew Leader	0.50	0.00	0.50	20,807
Maintenance Worker I	3.00	0.00	3.00	69,727
Plant Mechanic	0.50	0.00	0.50	12,647
Utility Inspector (Heavy Equipment Lead Operator)	1.00	0.00	1.00	30,011
Wastewater Mechanic	0.50	0.00	0.50	14,078
Mechanic II	0.50	-0.50	0.00	0
Standby				6,000
Employee time directly charged to Capital Projects				-50,000
TOTAL	18.00	1.50	19.50	515,458

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
See project schedule			
TOTAL			

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION	ACCOUNT			
Wastewater	Collections	044-4081-535			
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	2001-02	2002-03	10/03-05/04	2003-04	2004-05
PERSONAL SERVICES					
1210 Regular Salaries & Wages	354,374	437,078	287,145	461,303	515,458
1310 Temporary Labor	0	1,970	0	0	0
1410 Overtime	9,702	10,005	12,247	11,000	25,000
1530 Bonuses	957	1,717	1,922	2,375	2,438
2110 FICA	26,794	32,752	21,693	33,028	39,097
2210 Retirement	11,464	20,233	23,779	39,737	48,500
2310 Health & Life Insurance	62,503	87,597	63,436	116,361	118,651
2410 Workers' Compensation	3,936	7,238	7,608	11,302	10,075
2622 Bodies-N-Motion	103	214	355	60	648
TOTAL PERSONAL SERVICES	469,833	598,804	418,185	675,166	759,867
OPERATING EXPENSES					
3110 Professional Services	(11,434)	1,338	18,708	31,000	60,000
3410 Contract Services	779	5,905	3,222	10,000	0
4010 Travel	5,023	6,798	1,860	6,680	12,000
4110 Communication	6,028	8,971	7,584	5,672	11,000
4150 Fiber Optic Communication	240	288	496	744	1,128
4210 Postage	1,202	875	7	1,000	0
4310 Utilities	77,710	89,301	60,195	86,000	90,000
4410 Rentals	387	2,836	421	1,000	1,000
4415 Internal Fleet Lease	0	0	0	0	196,357
4510 Insurance	5,123	0	6,460	11,052	11,374
4610 Rep/Maint-Vehicles & Hvy Equip	59,297	121,216	82,505	125,580	131,120
4620 Rep/Maint-Buildings	18,778	20,829	16,103	20,000	19,000
4630 Rep/Maint-Equipment	1,236	2,143	1,611	2,950	2,900
4710 Printing & Binding	132	116	85	200	200
4920 Other Current Charges	2,785	994	4,305	1,500	4,000
5110 Office Supplies	637	792	693	500	1,000
5180 Minor Furniture & Equip	12,007	11,097	8,767	5,000	12,000
5210 Operating Supplies	37,268	49,968	41,629	67,834	55,000
5215 Uniforms	4,877	7,457	6,905	12,794	13,000
5230 Fuel Purchases	15,739	17,942	12,745	15,500	20,000
5410 Publications & Membership	465	94	252	200	400
5440 Education	0	0	15	1,000	0
5450 Training	7,107	11,621	3,181	8,060	12,000
TOTAL OPERATING EXPENSES	245,386	360,581	277,749	414,266	653,479
TOTAL APPROPRIATIONS	715,219	959,385	695,934	1,089,432	1,413,346

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT
Wastewater

DIVISION
Collections

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	675,166	759,867	84,701	12.55%
Operating Expenses	414,266	653,479	239,213	57.74%
TOTALS	<u>1,089,432</u>	<u>1,413,346</u>	<u>323,914</u>	<u>29.73%</u>

Significant Budget Changes:

Operating expenses include a significant increase for the fleet maintenance division to own all city vehicles and charge an annual lease fee of \$196,357. There will also be a reduction in depreciation expense and capital outlay.

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION	ACCOUNT			
Wastewater	Other				044-4088-5xx
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	2001-02	2002-03	10/03-05/04	2003-04	2004-05
OPERATING EXPENSES					
4950 Uncollectible Accounts	23,600	23,592	25,128	37,700	32,726
4962 Customer Accounts	403,187	515,243	359,625	539,436	677,386
4963 Meter Reading	68,140	79,888	45,885	68,827	66,798
5910 Depreciation Expense	1,316,657	1,278,861	870,098	0	695,385
TOTAL OPERATING EXPENSES	1,811,584	1,897,584	1,300,736	645,963	1,472,295
DEBT SERVICE					
7110 Principal-Long Term Debt	0	0	113,768	271,451	500,000
7111 FMPA Loan - Principal	0	0	0	0	0
7210 Interest-Long Term Debt	723,834	717,431	473,952	751,298	508,099
7211 FMPA Loan - Interest	0	0	0	0	0
7311 Fees	828	833	547	605	1,000
7320 Amortize Debt Discount	10,265	10,162	0	10,057	7,300
7330 Amortize Debt Issue Cost	13,861	13,734	0	13,603	11,537
7340 Amortize Deferred Charges	5,720	5,720	0	5,720	14,823
TOTAL DEBT SERVICE	754,508	747,880	588,267	1,052,734	1,042,759
OTHER USES					
9101 Transfer to General Fund	256,846	330,816	269,152	403,738	459,529
9131 Transfer to Capital Projects	0	0	0	0	0
9145 Transfer to Communication	0	0	0	0	0
9160 Reserve/Future Capital	0	0	0	105,941	95,025
9960 Interest-Customer Deposit	973	612	121	800	500
TOTAL OTHER USES	257,819	331,428	269,273	510,479	555,054
TOTAL APPROPRIATIONS	2,823,911	2,976,892	2,158,276	2,209,176	3,070,108

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT			DIVISION		
Wastewater			Other		
	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE	
Operating Expenses	645,963	1,472,295	826,332	127.92%	
Debt Services	1,052,734	1,042,759	(9,975)	-0.95%	
Other Uses	510,479	555,054	44,575	8.73%	
TOTALS	2,209,176	3,070,108	860,932	38.97%	

Significant Budget Changes:

Operating expenses include depreciation expense to prepare for replacing assets of the system. Although the debt service category shows relatively little change, the following has been included in the budget:

- 1) Interest expense associated with the 2004 Bonds
- 2) The first principal payment for the 2004 Bonds will be delayed until 2006-07
- 3) Annual payback of \$500,000 to other utility funds associated with the 1999 Bond defeasance

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION			ACCOUNT	
Wastewater	Capital Projects			044-4099-535	
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	2001-02	2002-03	10/03-05/04	2003-04	2004-05
PERSONAL SERVICES					
1210 Regular Salaries & Wages	5,846	2,832	0	58,180	50,000
2110 FICA	439	218	0	4,452	3,825
2210 Retirement	229	131	0	3,782	3,250
2310 Health & Life Insurance	1,004	513	0	9,630	8,275
2410 Workers' Compensation	81	51	0	1,530	1,315
2622 Bodies-N-Motion	1	(1)	0	0	0
2970 1st Installs	287	180	0	0	0
2999 Allocated Labor Expense	776	417	0	5,642	4,849
TOTAL PERSONAL SERVICES	8,663	4,341	0	83,216	71,514
OPERATING EXPENSES					
3110 Professional Services	297,110	124,441	291,954	24,500	550,000
3410 Contract Services	7,754	118,159	6,841	0	0
4010 Travel	0	2,839	0	0	0
4210 Postage	284	278	19	0	0
4410 Rentals	10,201	0	0	0	0
4499 Allocated Equipemnt Rental	584	(187)	0	0	0
4710 Printing & Binding	0	0	606	0	0
4911 Advertising	193	6	106	0	0
4920 Other Current Charges	1,000	(2,500)	1,000	0	0
5210 Operating Supplies	49,816	(43,736)	0	803,697	0
5299 Allocated Material Expense	799	(648)	0	20,417	0
TOTAL OPERATING EXPENSES	367,741	198,652	300,526	848,614	550,000
CAPITAL OUTLAY					
6110 Land	2,351,584	66,510	0	0	0
6210 Buildings	3,043	4,292	0	25,000	0
6310 Improvements Other than Bldgs	923,125	42,213	122,852	1,102,221	3,567,181
6410 Machinery & Equipment	293,642	161,708	457,521	318,845	111,305
TOTAL CAPITAL OUTLAY	3,571,394	274,723	580,373	1,446,066	3,678,486
OTHER USES					
9999 WIP Contra	(3,947,798)	(477,716)	(880,899)	0	0
TOTAL OTHER USES	(3,947,798)	(477,716)	(880,899)	0	0
TOTAL APPROPRIATIONS	0	0	0	2,377,896	4,300,000

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT

Wastewater

DIVISION

Capital Projects

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	83,216	71,514	(11,702)	-14.06%
Operating Expenses	848,614	550,000	(298,614)	-35.19%
Capital Outlay	1,446,066	3,678,486	2,232,420	154.38%
Other Uses	0	0	0	N/A
TOTALS	2,377,896	4,300,000	1,922,104	80.83%

Significant Budget Changes:

Capital expenses increased to accommodate plans to spend the bond proceeds specifically on the Canal Street plant (\$5 million over the next 2 years). The budget for 2004-05 includes \$3,025,000 for Canal Street rehabilitation.

FISCAL YEAR 2004-05 BUDGET

PROJECT SCHEDULE

2004-05 Adopted

Wastewater Fund

<u>Number</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
440002	<u>Collecting Sewers (1,163,695)</u>		
	Miscellaneous Mains	Impact Fees	500,000
	Manhole Rehab	Depreciation	200,000
	Inflow Infiltration	Depreciation	250,000
	Lift Station Rehab	Depreciation	213,695
440003	<u>Tools and Equipment (111,305)</u>		
	NTSC Color Camera	Depreciation	3,500
	Sewer Equipment	Depreciation	6,294
	San Analyzer	Depreciation	51,511
	Miscellaneous Lab Equip	Depreciation	50,000
440006	<u>Treatment and Disposal Plants (3,025,000)</u>		
	Canal St. Upgrades	Debt Proceeds	3,025,000
		TOTAL	<u><u>4,300,000</u></u>
	Source of Funds		
		Depreciation	775,000
		Impact Fees	500,000
		Debt Proceeds	3,025,000
		TOTAL	<u><u>4,300,000</u></u>

FISCAL YEAR 2004-05 BUDGET

COMMUNICATIONS DEPARTMENT

Stan Carter, MIS Director

The Communications Department is responsible for providing fiber optic connections among 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:

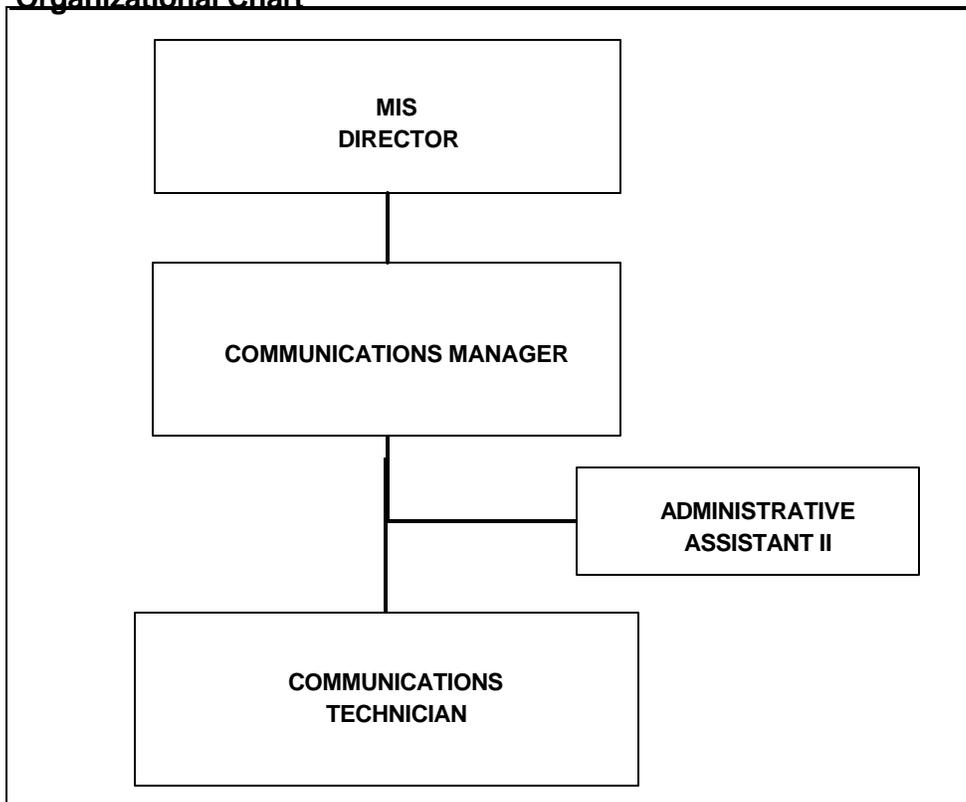
Internet

- 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 and hybrid fiber cable
- Maintain fiber network

Organizational Chart



FISCAL YEAR 2004-05 BUDGET

COMMUNICATION SYSTEM

The communication utility 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. Internet services were first offered in November 1998 and currently serve 500+ customers.

The fiber optic extensions serve 26 municipal facilities and five substations that interconnect all City offices to the IBM AS/400 computer located in the City Hall building. The City currently has seventeen outside commercial customers, including the Lake County School system, with more than 50 locations connected on the City's fiber optic network. The City began the year with 80 miles of fiber optic cable. During the year over 45 miles of additional fiber was installed to support new customers. Six miles of fiber was used in fiber maintenance replacement. The City has embarked on a goal to encourage high speed telecommunications throughout Lake County. The budget includes funds to install 39,000 feet of new fiber optic lines to customers for high speed internet access, video conferencing, and to secure data transfer between multiple business sites.

In fiscal year 2001-02, the City began offering a 10Mbps Ethernet service to provide easy connectivity and extensions for computer networks that are cost effective. This wide area network connectivity connects all of our broadband internet customers, in addition to our multiple facility customers who require substantial bandwidth to run their organizations. The City has more than 40 customer locations currently connected on 10Mbps Ethernet service. The City also offers a Dark Fiber service throughout our network for customers requiring maximum bandwidth to facilitate their business operations.

FISCAL YEAR 2004-05 BUDGET

COMMUNICATIONS FUND

BUDGET SUMMARY - OPERATING STATEMENT

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
OPERATING REVENUE					
Charges for Services	314,817	387,997	307,971	571,422	922,178
Other Operating Revenue	1,501	1,127	1,273	1,500	2,000
TOTAL OPERATING REVENUE	316,318	389,124	309,244	572,922	924,178
OPERATING APPROPRIATIONS					
Communications	282,157	233,975	249,789	216,248	360,429
Internet Service Provider	79,182	113,814	99,348	178,500	122,850
TOTAL APPROPRIATIONS	(361,339)	(347,789)	(349,137)	(394,748)	(483,279)
NET INCOME FROM OPERATIONS	(45,021)	41,335	(39,893)	178,174	440,899
Non-Operating Revenue	39,178	(169)	315	0	0
Non-Operating Appropriations	(717)	(16,875)	(15,395)	(129,886)	(208,611)
NET OTHER INCOME	38,461	(17,044)	(15,080)	(129,886)	(208,611)
NET INCOME BEFORE TRANSFERS	(6,560)	24,291	(54,973)	48,288	232,288
Transfers from other funds	106,951	33,800	0	1,183,923	0
Transfers to other funds	(17,190)	(34,956)	(30,552)	(45,834)	(73,934)
NET INCOME AFTER TRANSFERS	83,201	23,135	(85,525)	1,186,377	158,354
Other Sources	0	0	0	0	140,000
Capital Projects	9	0	(3,016)	(1,184,975)	(273,100)
NET OTHER SOURCES	9	0	(3,016)	(1,184,975)	(133,100)
UNAPPROPRIATED BALANCE	83,210	23,135	(88,541)	1,402	25,254

FISCAL YEAR 2004-05 BUDGET

REVENUE DETAIL

ACCOUNT	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
045-0000	2001-02	2002-03	10/03-05/04	2003-04	2004-05
CHARGES FOR SERVICES					
34390 Internet	91,461	85,336	73,357	160,000	172,700
34392 Commercial - Fiber	89,184	150,126	149,222	280,000	535,750
34392 Commercial - Tower	105,432	112,875	61,368	95,950	101,000
34396 Municipal - Fiber	28,740	39,660	24,024	35,472	112,728
TOTAL CHARGES FOR SERVICES	314,817	387,997	307,971	571,422	922,178
OTHER OPERATING REVENUE					
34905 Penalties	1,501	1,127	1,273	1,500	2,000
TOTAL OTHER OPERATING REVENUE	1,501	1,127	1,273	1,500	2,000
NON OPERATING REVENUE					
36101 Interest on Investments	(15,974)	589	(9,993)	0	0
36130 Gain/Loss Investment	(1,927)	(758)	10,281	0	0
36402 Gain/Sale of Fixed Assets	57,079	0	0	0	0
36909 Other Income	0	0	27	0	0
TOTAL NON OPERATING REVENUE	39,178	(169)	315	0	0
OTHER SOURCES					
38111 Interfund Transfer - General	0	33,800	0	82,000	0
38141 Interfund Transfer - Electric	106,951	0	0	1,101,923	0
38961 Appropriated Retained Earnings-Dep	0	0	0	0	140,000
TOTAL OTHER SOURCES	106,951	33,800	0	1,183,923	140,000
TOTAL RESOURCES	462,447	422,755	309,559	1,756,845	1,064,178

FISCAL YEAR 2004-05 BUDGET

COMMUNICATIONS FUND

DIVISION SUMMARY OF APPROPRIATIONS

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
5023 COMMUNICATIONS					
Personal Services	4,030	4,962	75,997	140,018	172,874
Operating Expenses	278,127	229,013	173,792	76,230	187,555
Debt Service	625	16,814	15,382	129,686	208,411
Other Uses	17,190	34,956	30,552	45,834	73,934
TOTAL COMMUNICATIONS	299,972	285,745	295,723	391,768	642,774
5026 INTERNET SERVICE PROVIDER					
Operating Expenses	79,182	113,814	99,348	178,500	122,850
Other Uses	92	61	13	1,602	25,454
TOTAL INTERNET SERVICE	79,274	113,875	99,361	180,102	148,304
5099 CAPITAL PROJECTS					
Personal Services	50,844	119,070	99,613	137,564	0
Operating Expenses	42,499	368,599	236,774	62,779	700
Capital Outlay	725,411	372,367	659,341	984,632	272,400
Other Uses	(818,763)	(860,036)	(992,712)	0	0
TOTAL CAPITAL PROJECTS	(9)	0	3,016	1,184,975	273,100
GRAND TOTAL					
Personal Services	54,874	124,032	175,610	277,582	172,874
Operating Expenses	399,808	711,426	509,914	317,509	311,105
Debt Service	625	16,814	15,382	129,686	208,411
Capital Outlay	725,411	372,367	659,341	984,632	272,400
Other Uses	(801,481)	(825,019)	(962,147)	47,436	99,388
TOTAL APPROPRIATIONS	379,237	399,620	398,100	1,756,845	1,064,178

FISCAL YEAR 2004-05 BUDGET

COMMUNICATIONS DEPARTMENT

Communications Division

Goal: Enhance the communications network and increase the return on investment.

Objectives:

- ◆ Extend fiber optic high-capacity communications capability to additional areas within the City of Leesburg.
- ◆ Expand the utilization of city owned communications towers and antenna mount locations.
- ◆ Create and extend the communications infrastructure that will support virtually any size organization in Leesburg or organizations who may be considering Leesburg as a location for their business.
- ◆ Establish a network that encompasses both fiber and towers to support high speed data.
- ◆ Provide additional opportunities for area businesses and institutions to take advantage of the city's high speed internet capability, delivered over the fiber optic based, wide area Ethernet network.

Goal: Install new fractional DS 3 internet connection beginning with the purchase of 8Mbps service.

Objectives:

- ◆ Advance internet services offered by the City of Leesburg.
- ◆ Increase flexibility in city's offering to its broadband customers by creating new service offerings in the 128K, 512K, and other billing segments within our high speed internet service.
- ◆ Increase capacity in incremental steps and develop a service provider that allows the city to increase capacity in incremental steps and purchase additional bandwidth when needed.

Goal: Extend city owned fiber optic system throughout Lake County.

Objectives:

- ◆ Enhance the educational opportunities for Lake County students by providing high speed fiber optics that will enable features such as real time video instruction to provide students additional courses.
- ◆ Provide additional capacity and partner with Lake County governmental organizations to create their own networks.
- ◆ Provide additional capacity for private organizations to connect offices throughout the county, and increase the return on the initial system investment.

Major Accomplishments:

- Added 3 additional high speed internet customers.
- Completed change out of multi mode fiber with single mode fiber, allowing for better performance over longer distances.
- Successfully negotiated contract to supply Ethernet connectivity to 44 Lake County School facilities, which will result in doubling our Ethernet service monthly revenue.
- Added 7 additional Ethernet segment customers, not including the school network.
- Completed final stage of redundant fiber installation for city network.

Performance Measures:

	2002-03	2003-04	2004-05
Dialup internet customers	474	497	525
High speed internet customers	4	8	15
Fiber miles	26	100	80

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT

Management Information Systems

DIVISION

Communications

CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Communications Manager	1.00	0.00	1.00	56,903
Communications Technician	0.00	1.00	1.00	45,525
Administrative Assistant II	0.00	1.00	1.00	25,563
Database Administrator	0.25	-0.25	0.00	0
Network Technician II	0.75	-0.75	0.00	0

TOTAL	2.00	1.00	3.00	127,991
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
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TOTAL

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION	ACCOUNT				
Communications	Communications	045-5023-5xx				
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	
	2001-02	2002-03	10/03-05/04	2003-04	2004-05	
<u>PERSONAL SERVICES</u>						
1210 Regular Salaries & Wages	3,168	3,877	58,086	106,399	127,991	
1410 Overtime	0	0	2,511	0	7,500	
1530 Bonuses	0	0	125	0	281	
2110 FICA	235	288	4,481	7,875	9,235	
2210 Retirement	198	252	4,917	9,044	10,793	
23xx Health & Life Insurance	391	478	5,510	16,327	16,758	
2410 Workers' Compensation	36	65	367	373	316	
262x Other Payroll Benefits	2	2	0	0	0	
TOTAL PERSONAL SERVICES	4,030	4,962	75,997	140,018	172,874	
<u>OPERATING EXPENSES</u>						
31xx Professional Services	68,262	66,685	38,861	25,500	18,500	
4010 Travel	0	192	1,028	1,000	1,500	
4150 Fiber Optic Communication	0	0	96	144	288	
4210 Postage	189	33	10	100	102	
4410 Rentals	1,122	15,750	1,740	8,000	5,000	
4499 Allocated Equip. Rental	0	389	1,892	0	0	
4510 Insurance	858	3,371	1,952	3,423	3,393	
461x Rep/Maint Vehicles & Hvy Equip	3,690	606	109	1,000	500	
462x Rep/Maint Build & Non-Build	0	4,541	1,552	5,000	5,000	
463x Rep/Maint Comm Equip	0	0	175	263	36,450	
4810 Promotional Activities	5,600	0	2,063	2,000	2,340	
4920 Other Current Charges	650	668	706	1,000	1,020	
4950 Uncollectible Accounts	343	336	1,000	1,500	560	
4970 Regulatory Assessment Fees	50	50	50	100	102	
4980 Taxes	0	0	0	0	0	
5180 Minor Furniture/Equipment	474	2,792	0	1,200	1,000	
5210 Operating Supplies	7,730	22,170	23,863	25,000	0	
5450 Training	0	990	0	1,000	1,000	
5910 Depreciation Expense	189,159	110,440	98,695	0	110,800	
TOTAL OPERATING EXPENSES	278,127	229,013	173,792	76,230	187,555	
<u>DEBT SERVICE</u>						
7110 Principal Payment	0	0	0	115,286	165,920	
7210 Interest Payments	625	16,814	15,382	14,400	42,491	
TOTAL DEBT SERVICE	625	16,814	15,382	129,686	208,411	
<u>OTHER USES</u>						
9101 Transfer to General Fund	17,190	34,956	30,552	45,834	73,934	
TOTAL OTHER USES	17,190	34,956	30,552	45,834	73,934	
TOTAL APPROPRIATIONS	299,972	285,745	295,723	391,768	642,774	

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT
Communications

DIVISION
Communications

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	140,018	172,874	32,856	23.47%
Operating Expenses	76,230	187,555	111,325	146.04%
Debt Services	129,686	208,411	78,725	60.70%
Other Uses	45,834	73,934	28,100	61.31%
TOTALS	391,768	642,774	251,006	64.07%

Significant Budget Changes:

The budget includes wages and fringes for an administrative assistant for the manager who is primarily responsible for increasing sales. Debt service includes principal and interest payments to the electric fund for a loan of \$1,152,860 schedule to be repaid over 10 years at the SBA interest rate. The loan was approved on November 12, 2002 and payments began October 1, 2002. A second loan with the electric fund for \$860,149 to be repaid over 10 years at SBA interest rate was approved December 8, 2003 and payments began October 1, 2003. In July 2004, the City began expanding fiber to connect the school board, which required an additional loan of \$1.3 million (which has not been secured) and debt service is included.

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Communications		Internet Service Provider			045-5026-539	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>OPERATING EXPENSES</u>						
3110	Professional Services	75,093	94,426	90,920	158,000	105,500
4110	Communication	0	1,209	0	0	350
4210	Postage	1	20	0	100	100
4710	Printing & Binding	0	0	0	900	900
4810	Promotional Activities	0	4,400	3,138	4,500	5,000
4911	Advertising	4,088	8,695	5,290	10,000	8,000
5210	Operating Supplies	0	4,929	0	5,000	2,500
5410	Publications & Membership	0	135	0	0	500
TOTAL OPERATING EXPENSES		79,182	113,814	99,348	178,500	122,850
<u>OTHER USES</u>						
9160	Reserve/Future Capital	0	0	0	1,402	25,254
9960	Interest - Customer Deposit	92	61	13	200	200
TOTAL OTHER USES		92	61	13	1,602	25,454
TOTAL APPROPRIATIONS		79,274	113,875	99,361	180,102	148,304

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT	DIVISION			
Communications	Internet Service Provider			
	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	178,500	122,850	(55,650)	-31.18%
Other Uses	1,602	25,454	23,852	1488.89%
TOTALS	<u>180,102</u>	<u>148,304</u>	<u>(31,798)</u>	<u>-17.66%</u>

Significant Budget Changes:

Bids for the internet service provider are projected to be lower than the current rate as reflected in the professional services category. The other uses category includes reserve for future capital, which increased from \$1,402 to \$45,064.

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Communications		Capital Projects			045-5099-539	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>PERSONAL SERVICES</u>						
1210	Regular Salaries & Wages	35,128	74,347	64,296	86,236	0
2110	FICA	2,601	5,463	4,767	6,597	0
2210	Retirement	2,233	4,938	5,386	7,331	0
23xx	Health & Life Insurance	4,142	10,239	7,934	14,273	0
2410	Workers' Compensation	391	1,404	1,510	2,070	0
262x	Other Payroll Benefits	17	53	21	0	0
2999	Allocated Personal Expense	6,332	22,626	15,699	21,057	0
TOTAL PERSONAL SERVICES		50,844	119,070	99,613	137,564	0
<u>OPERATING EXPENSES</u>						
31xx	Professional Services	7,592	347	0	0	0
3410	Contract Services	2,790	0	0	0	0
4210	Postage	30	8	0	0	0
4410	Rentals	3,900	0	0	0	0
4499	Allocated Equip Rental	8,751	26,981	21,238	39,902	0
4920	Other Current Charges	0	0	200	0	0
5180	Minor Furniture/Equipment	0	0	0	0	700
5210	Operating Supplies	0	296,506	184,757	0	0
5299	Allocated Material Expense	19,436	44,757	30,579	22,877	0
TOTAL OPERATING EXPENSES		42,499	368,599	236,774	62,779	700
<u>CAPITAL OUTLAY</u>						
6310	Improvements Other Than Bldgs	406,444	158,556	320,121	377,000	160,300
6410	Machinery & Equipment	91,703	46,352	111,093	293,052	80,000
6460	Taxable Materials	212,396	156,503	213,203	294,000	30,000
6470	Use Tax	14,868	10,956	14,924	20,580	2,100
TOTAL CAPITAL OUTLAY		725,411	372,367	659,341	984,632	272,400
<u>OTHER USES</u>						
9999	WIP Contra	(818,763)	(860,036)	(992,712)	0	0
TOTAL OTHER USES		(818,763)	(860,036)	(992,712)	0	0
TOTAL APPROPRIATIONS		(9)	0	3,016	1,184,975	273,100

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT	DIVISION			
Communications	Capital Projects			
	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	137,564	0	(137,564)	-100.00%
Operating Expenses	62,779	700	(62,079)	-98.88%
Capital Outlay	984,632	272,400	(712,232)	-72.33%
TOTALS	<u>1,184,975</u>	<u>273,100</u>	<u>(911,875)</u>	<u>-76.95%</u>

Significant Budget Changes:

Capital outlay has been aggressive and the manager will spend the upcoming budget year maximizing the use of the lines that are installed. Capital installations are projected based on funds available within the fund.

FISCAL YEAR 2004-05 BUDGET

PROJECT SCHEDULE

2004-05 Adopted

Communications Fund

<u>Number</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
450001	<u>Line Installation (152,100)</u> Lake County Fiber Expansion	Current Revenue	142,100
450002	<u>Line extension - indepartmental (2,200)</u> Leesburg Museum	Current Revenue	2,200
450003	<u>Towers (5,700)</u> FDOT Site Upgrade	Current Revenue	5,700
450008	<u>Other equipment (163,100)</u> VoIP Starter System	Current Revenue	30,000
	Cable Analyzer	Current Revenue	6,000
	Digital remote Unit w/ Fiber Modem	Current Revenue	11,000
	Phone Switch upgrade to D3 Redundancy	Current Revenue	19,000
	Airport Control Tower Phone Switch	Current Revenue	14,000
	Miscellaneous Telephone Upgrades	Current Revenue	43,100
	TOTAL		<u><u>273,100</u></u>
	Source of Funds		
		Current Revenue	273,100
	TOTAL		<u><u>273,100</u></u>

FISCAL YEAR 2004-05 BUDGET

SOLID WASTE DEPARTMENT

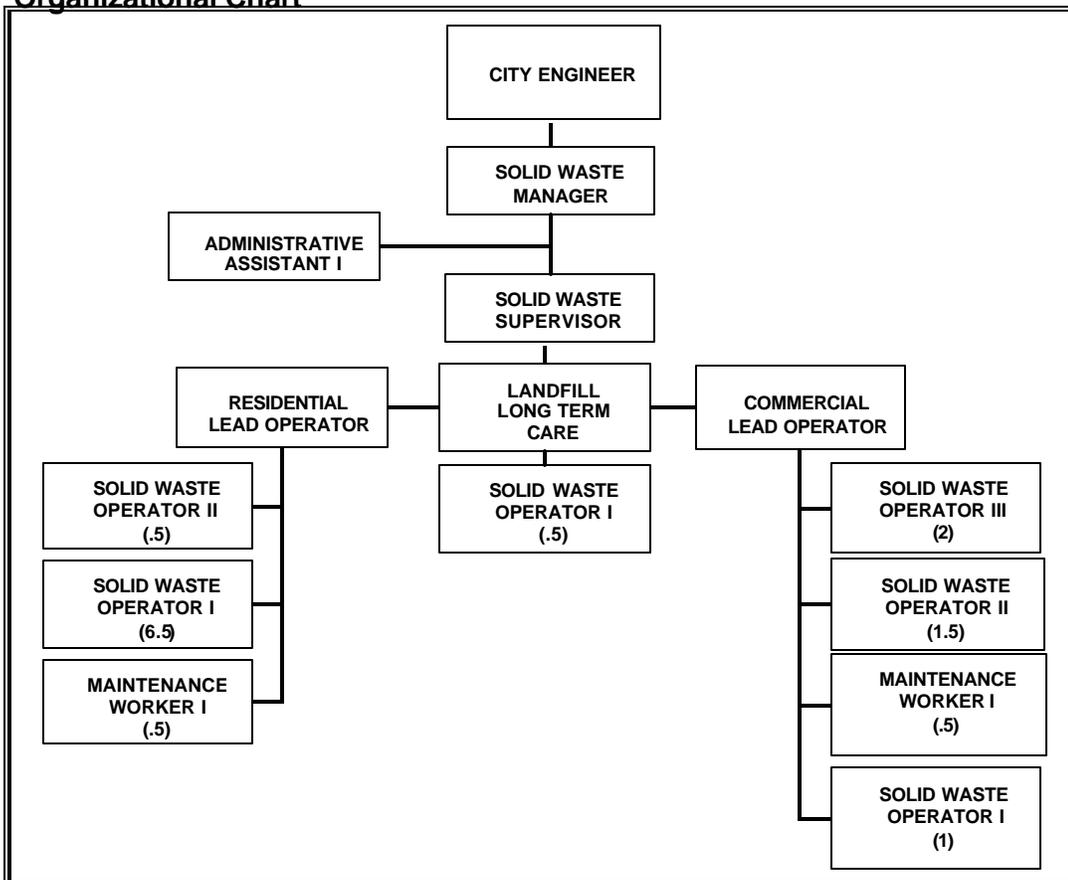
Lora L. Bailey, P.E., City Engineer

The Solid Waste Department is responsible for collecting and transporting all refuse generated by residential, commercial, public and municipal structures within the City limits. This department also handles recycling, bulk pickup, roll-off service for construction and debris. Residential garbage is collected weekly, while commercial garbage is collected based on the customer's needs and billed accordingly. The 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 NPDES sampling and reporting requirements

Organizational Chart



FISCAL YEAR 2004-05 BUDGET

SOLID WASTE SYSTEM

The solid waste system provides 90 gallon garbage cans for all residential and some small commercial customers. Most commercial customers are provided commercial dumpsters in various sizes from 2 cubic yards up to 10 cubic yards, which the City leases. The department also offers roll-off service for construction and demolition debris. Presently, the following City owned commercial dumpsters are in service: 92 - 2 cubic yard, 113 - 4 cubic yard, 41 - 6 cubic yard, and 52 - 8 cubic yard, which totals 298 or 60% of the total of all commercial dumpsters in the City.

The City also has a recycling program which reduces the amount of trash requiring disposal, and thus saves on overall tipping fees.

FISCAL YEAR 2004-05 BUDGET

SOLID WASTE FUND

BUDGET SUMMARY - OPERATING STATEMENT

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
<u>OPERATING REVENUE</u>					
Charges for Services	2,671,698	2,807,328	1,917,741	3,057,832	3,101,000
Other Operating Revenues	54,042	48,481	24,164	32,800	44,000
TOTAL OPERATING REVENUE	2,725,740	2,855,809	1,941,905	3,090,632	3,145,000
<u>OPERATING APPROPRIATIONS</u>					
Long-Term Care	221,752	11,072	0	63,375	57,112
Residential	1,395,171	1,373,821	911,668	1,295,475	1,455,404
Commercial	1,213,531	1,238,676	823,212	1,215,029	1,369,860
TOTAL APPROPRIATIONS	(2,830,454)	(2,623,569)	(1,734,880)	(2,573,879)	(2,882,376)
NET INCOME FROM OPERATIONS	(104,714)	232,240	207,025	516,753	262,624
Non-Operating Revenue	63,330	52,646	20,655	41,816	55,000
Non-Operating Appropriations	(20)	(96)	(237)	0	0
NET OTHER INCOME	63,310	52,550	20,418	41,816	55,000
NET INCOME BEFORE TRANSFERS	(41,404)	284,790	227,443	558,569	317,624
Transfers to other funds	(183,274)	(240,576)	(164,832)	(247,251)	(250,960)
NET INCOME AFTER TRANSFERS	(224,678)	44,214	62,611	311,318	66,664
Other Sources	0	0	0	150,000	0
Capital Projects	(283,323)	0	(17,736)	(315,520)	0
NET OTHER SOURCES	(283,323)	0	(17,736)	(165,520)	0
UNAPPROPRIATED BALANCE	(508,001)	44,214	44,875	145,798	66,664

FISCAL YEAR 2004-05 BUDGET

REVENUE DETAIL					
ACCOUNT	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
046-0000	2001-02	2002-03	10/03-05/04	2003-04	2004-05
CHARGES FOR SERVICES					
34341 Residential Refuse	1,236,001	1,192,617	784,266	1,257,500	1,229,000
34342 Commercial Dumpster	1,159,286	1,252,332	871,130	1,402,332	1,400,000
34343 Commercial Manual Refuse	236,286	270,850	177,703	277,000	310,000
34344 Roll-Off	5,561	52,216	58,839	81,000	112,000
34346 Interdept/Refuse	34,564	39,313	25,803	40,000	50,000
TOTAL CHARGES FOR SERVICES	2,671,698	2,807,328	1,917,741	3,057,832	3,101,000
OTHER OPERATING REVENUE					
34905 Penalties	27,561	29,378	19,659	29,800	31,000
34910 Misc Operating Revenue	26,481	19,103	4,505	3,000	13,000
TOTAL OTHER OPERATING REVENUE	54,042	48,481	24,164	32,800	44,000
NON OPERATING REVENUE					
33434 Recycle Pass Thru Lake Cty	0	0	0	0	0
36101 Interest on Investments	38,556	20,021	11,136	19,006	20,000
36102 Interest - Long Term Care	2,640	1,921	1,210	1,810	1,000
36130 Gain/Loss Investments	(3,206)	(3,946)	(8,191)	0	0
36402 Gain - Sale of Fixed Assets	6,331	10,650	630	0	0
36404 Recovery From Losses	0	750	0	0	0
36505 Sale of Surplus Materials	3,848	3,109	7,101	3,000	5,000
36902 Discounts - Accounts Payable	0	0	0	0	0
36945 Recyclables - County	12,978	20,141	8,769	18,000	29,000
36990 Misc Non-Operating Rev	2,183	0	0	0	0
TOTAL NON OPERATING REVENUE	63,330	52,646	20,655	41,816	55,000
OTHER SOURCES					
38893 Appropriated Retained Earnings	0	0	0	0	0
38961 App Ret Earnings - Depreciation	0	0	0	150,000	0
TOTAL OTHER SOURCES	0	0	0	150,000	0
TOTAL RESOURCES	2,789,070	2,908,455	1,962,560	3,282,448	3,200,000

FISCAL YEAR 2004-05 BUDGET

SOLID WASTE FUND

DIVISION SUMMARY OF APPROPRIATIONS

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
5142 LONG-TERM CARE					
Personal Services	19,749	17,738	11,839	18,271	20,162
Operating Expenses	38,915	42,334	17,947	45,104	36,950
Capital Outlay	6,922	0	0	0	0
Other Uses	163,088	(49,000)	(29,786)	0	0
TOTAL LONG-TERM CARE	228,674	11,072	0	63,375	57,112
5143 RESIDENTIAL					
Personal Services	459,719	478,203	333,308	510,659	449,139
Operating Expenses	935,452	895,618	578,360	784,816	1,006,265
Capital Outlay	276,401	0	0	15,000	0
Other Uses	(184,764)	120,288	82,416	196,525	124,532
TOTAL RESIDENTIAL	1,486,808	1,494,109	994,084	1,507,000	1,579,936
5144 COMMERCIAL					
Personal Services	255,245	264,161	165,228	268,980	345,958
Operating Expenses	958,286	974,515	657,984	946,049	1,023,902
Capital Outlay	210,736	170,296	17,736	300,520	0
Other Uses	(119,079)	(49,912)	82,653	196,524	193,092
TOTAL COMMERCIAL	1,305,188	1,359,060	923,601	1,712,073	1,562,952
GRAND TOTAL					
Personal Services	734,713	760,102	510,375	797,910	815,259
Operating Expenses	1,932,653	1,912,467	1,254,291	1,775,969	2,067,117
Capital Outlay	494,059	170,296	17,736	315,520	0
Other Uses	(140,755)	21,376	135,283	393,049	317,624
TOTAL APPROPRIATIONS	3,020,670	2,864,241	1,917,685	3,282,448	3,200,000

FISCAL YEAR 2004-05 BUDGET

SOLID WASTE DEPARTMENT

Landfill-Long Term Care Division

Goal: Continue to maintain the landfill in accordance with Florida Department of Environmental Protection standards (permit in place through August 30, 2018).

Objectives:

- ◆ Maintain the integrity of the landfill fencing and ground cover.
- ◆ Research option of having Lake County take over the long-term care requirements of the City's closed landfill.
- ◆ Provide routine/required monitoring and reporting.

Major Accomplishments:

- Cleaned up debris piles and hauled excess mulch to Eustis Treatment Plant saving disposal costs.
- Department of Environmental Protection Agency approved "Declaration to the Public", establishing the official closing date as September 1, 1998, and the City's liability for 20 years.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Mow landfill	7	4	6
Clean underdrain of all debris	3	3	3
Inspect fence line for necessary repairs	11	12	12
Report leachate reading to the State	11	12	12
Water samples	3	4	2

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT
Solid Waste

DIVISION
Landfill-Long Term Care

CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Solid Waste Operator I	0.50	0.00	0.50	12,326

TOTAL	0.50	0.00	0.50	12,326
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CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
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TOTAL

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Solid Waste		Long-Term Care			046-5142-534	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>PERSONAL SERVICES</u>						
1210	Regular Salaries & Wages	13,332	12,062	7,357	11,804	12,326
1410	Overtime	475	353	604	500	800
1530	Bonuses	63	63	63	63	63
2110	FICA	952	954	614	903	961
2210	Retirement	798	755	625	1,003	1,140
2310	Health & Life Insurance	3,443	2,483	1,523	2,408	3,475
2410	Workers' Compensation	687	1,068	1,053	1,590	1,316
2624	LRMC Wellness Center	(1)	0	0	0	81
TOTAL PERSONAL SERVICES		19,749	17,738	11,839	18,271	20,162
<u>OPERATING EXPENSES</u>						
3110	Professional Services	13,215	12,268	13,713	20,250	28,000
3410	Contract Services	265	0	0	0	0
4110	Communication	3	0	0	550	0
4210	Postage	0	0	0	0	0
4310	Utilities	5,163	4,973	3,311	5,200	5,200
4625	R&M/Non-Building (OTB)	29	128	12	0	250
4920	Other Current Charges	19,498	24,380	0	18,300	0
5180	Minor Furniture/Equipment	105	0	0	300	0
52xx	Operating Supplies	637	585	911	504	3,500
TOTAL OPERATING EXPENSES		38,915	42,334	17,947	45,104	36,950
<u>CAPITAL OUTLAY</u>						
6410	Machinery & Equipment	6,922	0	0	0	0
TOTAL CAPITAL OUTLAY		6,922	0	0	0	0
<u>OTHER USES</u>						
9920	Contra-Curr Cost Long Term Care	170,010	(49,000)	(29,786)	0	0
9999	WIP Contra	(6,922)	0	0	0	0
TOTAL OTHER USES		163,088	(49,000)	(29,786)	0	0
TOTAL APPROPRIATIONS		228,674	11,072	0	63,375	57,112

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT
Solid Waste

DIVISION
Long-Term Care

	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	18,271	20,162	1,891	10.35%
Operating Expenses	45,104	36,950	(8,154)	-18.08%
Capital Outlay	0	0	0	N/A
Other Uses	0	0	0	N/A
TOTALS	63,375	57,112	(6,263)	-9.88%

FISCAL YEAR 2004-05 BUDGET

SOLID WASTE DEPARTMENT

Residential Division

Goal: Continue to improve solid waste services for the City of Leesburg's residential customers, utilizing the best practices and methods, and continue to provide the residents with the most cost effective, efficient, user-friendly, solid waste collection.

Objectives:

- ◆ Implement findings/recommendations from April, 2004 Solid Waste Analysis by December 31, 2004.
- ◆ Establish and codify standard operating procedures by April 1, 2005.
- ◆ Actively campaign to increase recycling participation City-wide from 20% to 25%.
- ◆ Utilize City personnel to develop information sticker for cans about City solid waste services for residents.

Major Accomplishments

- Implemented programs to clean up illegal dumpsites weekly, rather than monthly.
- Maintained customer satisfaction by reducing complaints from approximately 2,523 in 2002-2003 to less than 1,550 in fiscal year 2003-04.
- Decreased customer complaints by 70% over four (4) years.
- Repaired or replaced all damaged supercans and recycle bins within 48 hours.
- Established basis for good customer satisfaction by continuously improving employee training.
- Added a second container option to reduce amount of loose garbage and provide a cleaner City.
- Participated in several neighborhood clean-ups, and helped institute a City-wide neighborhood cleanup program.
- Supported several City events including Bikefest, Mardi Gras, and Art Festival.
- Conducted solid waste analysis.

Performance Measures:

	2002-03	2003-04	2004-05
Number of residential accounts	5,494	5,661	5,805
Tons of solid waste taken to incinerator	6,000	6,108	6,798
Tons of household recycle items diverted	400	486	341
Tons of scrap metal recycled	100	198	390
Tons of yard waste diverted to mulch	1,000	903	0
Tons of tires collected	21	21	31.22
Number of complaint calls	2,523	1,543	1,300

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT
Solid Waste

DIVISION
Residential

CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Solid Waste Manager	0.50	0.00	0.50	23,175
Solid Waste Supervisor (Maintenance Crew Leader)	0.50	0.00	0.50	18,107
Solid Waste Operator II	2.00	-1.50	0.50	15,145
Solid Waste Operator I	8.50	-2.00	6.50	166,962
Administrative Assistant I (Office Specialist)	0.50	0.00	0.50	12,889
Maintenance Worker I	0.50	0.00	0.50	12,815
Lead Operator	0.00	1.00	1.00	28,761

TOTAL 12.50 -2.50 10.00 277,854

CAPITAL OUTLAY SCHEDULE

DESCRIPTION **REPLACEMENT** **IMPROVEMENT** **AMOUNT**

TOTAL

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Solid Waste		Residential			046-5143-5xx	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
PERSONAL SERVICES						
1210	Regular Salaries & Wages	320,400	318,188	201,549	316,798	277,854
1310	Temporary Labor	6,179	9,247	3,662	10,000	7,800
1410	Overtime	10,303	12,001	18,789	15,000	20,000
1530	Bonuses	1,285	1,438	1,375	1,563	1,250
2110	FICA	24,065	23,959	15,987	23,002	21,811
2210	Retirement	13,653	16,556	17,007	26,928	25,702
23xx	Health & Life Insurance	67,637	69,081	46,439	75,598	63,302
2410	Workers' Compensation	15,588	27,010	27,815	41,122	30,772
262x	Other Payroll Benefits	609	723	685	648	648
TOTAL PERSONAL SERVICES		459,719	478,203	333,308	510,659	449,139
OPERATING EXPENSES						
3410	Contract Services	463,086	361,967	269,177	420,000	420,000
4010	Travel	986	1,290	579	1,500	1,500
4110	Communication	1,557	713	511	1,500	1,000
4150	Fiber Optic Communication	120	264	168	252	276
4210	Postage	97	78	0	125	125
4415	Internal Fleet Lease	0	0	0	0	234,782
4510	Insurance	9,652	14,213	8,279	15,500	15,235
461x	Rep/Maint-Vehicles & Hvy Equip	114,344	168,827	102,410	151,280	149,280
463x	Rep/Maint-Comm Equip	1,263	965	472	2,000	2,550
4710	Printing & Binding	747	836	412	0	250
4810	Promotional Activities	791	2,435	1,827	1,500	1,500
49xx	Advertising/Other Current Charge	942	122	540	1,250	1,250
4950	Uncollectible Accounts	11,734	11,724	8,000	12,000	12,728
4961	General Administrative	58,096	55,191	43,535	65,303	69,001
4962	Customer Accounts	62,801	75,475	24,137	36,206	26,488
5110	Office Supplies	710	923	304	900	300
5180	Minor Furniture/Equipment	1,271	260	40	500	500
5210	Operating Supplies	53,130	25,793	7,923	30,000	20,000
5215	Uniforms	4,290	6,376	2,598	4,500	2,000
5230	Fuel Purchases	37,464	38,786	26,887	38,000	45,000
5410	Publications & Memberships	242	369	266	500	500
5450	Training	2,235	707	712	2,000	2,000
5910	Depreciation Expense	109,894	128,304	79,583	0	0
TOTAL OPERATING EXPENSES		935,452	895,618	578,360	784,816	1,006,265
CAPITAL OUTLAY						
6210	Buildings	0	0	0	15,000	0
6410	Machinery & Equipment	276,401	0	0	0	0
TOTAL CAPITAL OUTLAY		276,401	0	0	15,000	0
OTHER USES						
91xx	Transfer to General Fund	91,637	120,288	82,416	123,626	100,384
9161	Reserve/Cash Carried Forward	0	0	0	72,899	24,148
9999	WIP - Contra	(276,401)	0	0	0	0
TOTAL OTHER USES		(184,764)	120,288	82,416	196,525	124,532
TOTAL APPROPRIATIONS		1,486,808	1,494,109	994,084	1,507,000	1,579,936

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT	DIVISION			
Solid Waste	Residential			
	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	510,659	449,139	(61,520)	-12.05%
Operating Expenses	784,816	1,006,265	221,449	28.22%
Capital Outlay	15,000	0	(15,000)	N/A
Other Uses	196,525	124,532	(71,993)	-36.63%
TOTALS	<u>1,507,000</u>	<u>1,579,936</u>	<u>72,936</u>	<u>4.84%</u>

Significant Budget Changes:

Operating expenses include a significant increase for the fleet maintenance division to own all City vehicles and charge an annual lease fee of \$234,782, which results in a reduction in depreciation expense and capital outlay. The reserve/cash carried forward in the other uses category decreased from \$72,899 to -0-.

FISCAL YEAR 2004-05 BUDGET

SOLID WASTE DEPARTMENT

Commercial Division

Goal: Continue to improve solid waste services for the City of Leesburg's commercial customers, utilizing the best practices and methods, and continue to provide the business owners of Leesburg with the most cost effective, efficient, user friendly, solid waste collection.

Objectives:

- ◆ Convert 20% of remaining hand commercial accounts to dumpster accounts.
- ◆ Develop a plan to initiate the compactor business, allowing the City to increase its commercial customer base and increase revenues .
- ◆ Establish and codify standard operating procedures.

Major Accomplishments:

- Replaced all commercial dumpsters with new City-owned dumpsters to eliminate old, rusted, leaking ones, and provide a more sanitary and aesthetic collection system.
- Supplemented commercial service on open top roll-off containers with City-owned and serviced roll-off containers.
- Conducted hand commercial route audits to balance daily routes and identify accounts that can be converted to dumpster services.
- Converted 20% of hand commercial accounts to more efficient dumpster service.
- Provided service for demolition projects.
- Completed audit of all commercial routes.

Performance Measures:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Hand commercial accounts	603	573	458
Dumpster accounts	552	550	570
Commercial recycle accounts	61	61	61
Hand commercial solid waste collected	608	786	660
Commercial dumpster solid waste collected	7,693	9,840	11,600
Commercial recycling collected	99	123	253
Construction & demolition debris (cu. yd.)	3,935	2,280	7,429

FISCAL YEAR 2004-05 BUDGET

PERSONNEL SCHEDULE

DEPARTMENT
Solid Waste

DIVISION
Commercial

CLASSIFICATION	CURRENT	NEW	TOTAL	AMOUNT
Solid Waste Manager	0.50	0.00	0.50	23,175
Solid Waste Supervisor (Maintenance Crew Leader)	0.50	0.00	0.50	18,106
Solid Waste Operator III	2.00	0.00	2.00	58,484
Solid Waste Operator II	2.00	-0.50	1.50	39,918
Administrative Assistant I (Office Specialist)	0.50	0.00	0.50	12,890
Maintenance Worker I	0.50	0.00	0.50	12,814
Solid Waste Operator I	0.00	1.00	1.00	24,544
Lead Operator	0.00	1.00	1.00	31,857

TOTAL 6.00 1.50 7.50 221,788

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	REPLACEMENT	IMPROVEMENT	AMOUNT
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TOTAL

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL						
DEPARTMENT		DIVISION			ACCOUNT	
Solid Waste		Commercial			046-5144-5xx	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
PERSONAL SERVICES						
1210	Regular Salaries & Wages	180,266	176,606	100,766	168,583	221,788
1410	Overtime	8,464	8,212	9,477	13,000	15,000
1530	Bonuses	750	750	688	750	938
2110	FICA	13,739	13,329	7,972	12,019	17,128
2210	Retirement	8,991	10,621	8,549	14,330	20,515
2310	Health & Life Insurance	33,935	40,096	23,513	38,979	48,195
2410	Workers' Compensation	8,898	14,384	14,209	21,157	22,313
2624	LRMC Wellness Center	202	163	54	162	81
TOTAL PERSONAL SERVICES		255,245	264,161	165,228	268,980	345,958
OPERATING EXPENSES						
31xx	Professional Services	661,837	527,300	371,050	540,000	560,000
4010	Travel	201	1,051	967	1,500	1,850
4150	Fiber Optic Communication	120	144	88	132	276
4210	Postage	63	100	25	100	100
4415	Internal Fleet Lease	0	0	0	0	125,395
4510	Insurance	5,094	8,317	4,759	8,445	7,549
4610	Rep/Maint-Vehicles & Hvy Equip	69,977	121,701	79,382	114,050	114,620
4620	Rep/Maint-Buildings	937	864	0	1,000	1,000
4630	Rep/Maint-Equipment	606	439	292	613	800
4911	Advertising - Other Ads	0	35	23	0	50
4920	Other Current Charges	1,102	253	0	0	0
4950	Uncollectible Accounts	11,734	11,724	8,000	12,000	12,727
4961	General Administrative	58,096	55,191	43,535	65,303	103,504
4962	Customer Accounts	62,801	75,475	24,137	36,206	39,731
5180	Minor Furniture/equipment	831	856	125	500	1,100
5210	Operating Supplies	37,045	93,181	69,261	141,000	27,000
5215	Uniforms	854	1,577	2,027	1,200	1,200
5230	Fuel Purchases	16,556	19,943	13,267	22,000	25,000
5410	Publications & Membership	0	0	298	0	0
5440	Education	0	0	0	0	0
5450	Training	0	543	668	2,000	2,000
5910	Depreciation Expense	30,432	55,821	40,080	0	0
TOTAL OPERATING EXPENSES		958,286	974,515	657,984	946,049	1,023,902
CAPITAL OUTLAY						
6410	Machinery & Equipment	210,736	170,296	17,736	300,520	0
TOTAL CAPITAL OUTLAY		210,736	170,296	17,736	300,520	0
OTHER USES						
91xx	Transfer To General Fund	91,637	120,288	82,416	123,625	150,576
9161	Reserve/Cash Carried Forward	0	0	0	72,899	42,516
9960	Interest- Cust Deposits	20	96	237	0	0
9999	WIP - Contra	(210,736)	(170,296)	0	0	0
TOTAL OTHER USES		(119,079)	(49,912)	82,653	196,524	193,092
TOTAL APPROPRIATIONS		1,305,188	1,359,060	923,601	1,712,073	1,562,952

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS SUMMARY

DEPARTMENT	DIVISION			
Solid Waste	Commercial			
	ADOPTED 2003-04	ADOPTED 2004-05	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	268,980	345,958	76,978	28.62%
Operating Expenses	946,049	1,023,902	77,853	8.23%
Capital Outlay	300,520	0	(300,520)	-100.00%
Other Uses	196,524	193,092	(3,432)	-1.75%
TOTALS	<u>1,712,073</u>	<u>1,562,952</u>	<u>(149,121)</u>	<u>-8.71%</u>

Significant Budget Changes:

Based on evaluation of this utility, one and a half positions were transferred from the residential division. Operating expenses include a significant increase for the fleet maintenance division to own all City vehicles and charge an annual lease fee of \$125,395, which results in a reduction to depreciation expense and capital outlay. Reserve/cash carried forward, decreased from \$72,899 to \$47,221.



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FISCAL YEAR 2004-05 BUDGET

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 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 reinsure. 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 2004-05 approximately \$2,937,265, which is 125% of annual expected claims of \$2,349,812. Monthly rates for the period beginning October 1, 2004 and ending September 30, 2005 reflect a reduction over the rates established for fiscal year 2003-04 and are proposed as follows:

Type of Coverage	City Contribution	Employee Deduction	Total Monthly Cost
Employee Only	\$385.00		\$385.00
Employee and Children	\$550.55	\$165.55	\$716.10
Employee and Spouse	\$567.87	\$182.88	\$750.75
Employee and Family	\$656.47	\$271.48	\$927.95

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, 2004, which has remained the same for 3 fiscal years.

<u>Type of Coverage</u>	<u>Monthly Cost</u>
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.

FISCAL YEAR 2004-05 BUDGET

HEALTH INSURANCE FUND

REVENUE SOURCES AND APPROPRIATIONS

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
REVENUE SOURCES					
Charges for Services	3,001,968	3,527,866	2,254,725	4,148,558	4,028,248
Miscellaneous Revenue	(32,389)	363,192	83,908	15,200	46,500
TOTAL REVENUE SOURCES	2,969,579	3,891,058	2,338,633	4,163,758	4,074,748
APPROPRIATIONS					
Health Insurance Administration	2,363,006	2,831,690	2,305,528	4,163,758	4,074,748
TOTAL APPROPRIATIONS	2,363,006	2,831,690	2,305,528	4,163,758	4,074,748

FISCAL YEAR 2004-05 BUDGET

REVENUE DETAIL					
ACCOUNT	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
054-0000	2001-02	2002-03	10/03-05/04	2003-04	2004-05
CHARGES FOR SERVICES (343)					
2010 Employee Contributions	489,013	573,518	377,679	699,893	711,046
2020 Employer Contributions	2,154,679	2,567,045	1,605,461	2,900,760	2,900,896
2030 Retiree's Contribution	149,961	139,155	106,098	206,945	164,345
2040 Retiree's Employer Contribution	189,681	242,204	160,565	330,960	241,961
2050 Continuation Coverage	18,634	5,944	4,922	10,000	10,000
TOTAL CHARGES FOR SERVICES	3,001,968	3,527,866	2,254,725	4,148,558	4,028,248
MISCELLANEOUS REVENUE					
36101 Interest on Investments	(389)	24,605	28,330	15,200	46,500
36130 Gain/Loss Investments	1,414	(2,991)	(18,152)	0	0
36909 Other Income	0	341,578	73,730	0	0
36918 Reinsurance Payments	(33,414)	0	0	0	0
36919 Subrogation Payments	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE	(32,389)	363,192	83,908	15,200	46,500
TOTAL RESOURCES	2,969,579	3,891,058	2,338,633	4,163,758	4,074,748

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION	ACCOUNT			
Health Insurance	Administration	054-1340-519			
	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
PERSONAL SERVICES					
2310 Health Insurance	189,681	242,204	160,565	330,960	241,961
TOTAL PERSONAL EXPENSES	189,681	242,204	160,565	330,960	241,961
OPERATING EXPENSES					
3110 Professional Services	349,196	456,346	353,960	438,149	463,433
4540 Insurance Premiums	293,961	355,563	264,095	376,614	420,701
4570 Insurance Claims	1,251,258	1,452,981	1,337,900	2,100,934	2,174,676
4572 Prescription Claims	278,910	324,596	189,008	310,000	378,000
TOTAL OPERATING EXPENSES	2,173,325	2,589,486	2,144,963	3,225,697	3,436,810
OTHER USES					
9940 Reserve for Employee Bene	0	0	0	607,101	395,977
TOTAL OTHER USES	0	0	0	607,101	395,977
TOTAL APPROPRIATIONS	2,363,006	2,831,690	2,305,528	4,163,758	4,074,748

FISCAL YEAR 2004-05 BUDGET

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 \$400,000 per occurrence are paid from the assets of the self-insurance fund. Amounts in excess of \$400,000 per occurrence are paid from a reinsurance policy purchased by the City.

Participation by City employees in a wellness program was previously paid from this fund. There are currently two (2) approved wellness center program options. The City's contribution to this program consists of payment for an initial wellness profile for new employees and 50% of the monthly membership fee for employees and spouses. The participating employees, through payroll deduction, pay the remaining 50%. During fiscal year 2001-02, the City revised the process for paying for participation in an approved wellness program so that these costs are now charged directly to the participant's department.

On January 7, 2004, the State established the experience modification factor for entities similar to the City of Leesburg at 139% of the manual premium rates. Based on the cost to the City of providing workers' compensation coverage for the three (3) most recently completed fiscal years (i.e. 2000-01, 2001-02 and 2002-03), the average actual experience factor of the City of Leesburg is 50.81%. Given the existence of a surplus of \$616,385 in the workers' compensation fund as of September 30, 2003, the rates charged for workers' compensation coverage for city employees were set at 48% of the state established rates for fiscal year 2003-04. 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 2004-05, the projected September 30, 2004 surplus of \$653,415 will not increase. Therefore the workers' compensation rates included in the proposed fiscal year 2004-05 budget have been increased from 48% to 72% of the state established rates.

FISCAL YEAR 2004-05 BUDGET

WORKERS' COMPENSATION INSURANCE FUND

REVENUE SOURCES AND APPROPRIATIONS

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
REVENUE SOURCES					
Charges for Services	220,073	371,820	348,284	530,902	475,463
Miscellaneous Revenue	104,992	34,666	9,689	43,315	39,585
Other Sources	0	0	0	0	0
TOTAL REVENUE SOURCES	325,065	406,486	357,973	574,217	515,048
APPROPRIATIONS					
Workers' Compensation Administration	511,229	893,931	431,478	574,217	515,048
TOTAL APPROPRIATIONS	511,229	893,931	431,478	574,217	515,048

FISCAL YEAR 2004-05 BUDGET

REVENUE DETAIL					
ACCOUNT	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
055-0000	2001-02	2002-03	10/03-05/04	2003-04	2004-05
CHARGES FOR SERVICES					
2020 Employer Contributions	220,073	371,820	348,284	530,902	475,463
TOTAL CHARGES FOR SERVICES	220,073	371,820	348,284	530,902	475,463
MISCELLANEOUS REVENUE					
36101 Interest on Investments	63,174	41,696	24,203	43,315	39,585
36130 Gain/Loss Investments	(5,116)	(7,030)	(14,514)	0	0
36909 Other Income	0	0	0	0	0
36918 Reinsurance Payments	46,934	0	0	0	0
TOTAL MISCELLANEOUS REVENUE	104,992	34,666	9,689	43,315	39,585
OTHER SOURCES					
38891 Fund Balance Appropriated	0	0	0	0	0
TOTAL OTHER SOURCES	0	0	0	0	0
TOTAL RESOURCES	325,065	406,486	357,973	574,217	515,048

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Workers' Compensation Insurance		Administration			055-1350-519	
		ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
<u>OPERATING EXPENSES</u>						
3110	Professional Services	24,707	19,502	45,440	40,000	40,000
4540	Insurance Premiums	31,498	45,338	52,821	55,000	55,000
4570	Insurance Claims	421,040	781,718	303,291	400,000	355,423
4580	Self Insurance Assessment	33,984	47,373	29,926	52,187	64,625
TOTAL OPERATING EXPENSES		511,229	893,931	431,478	547,187	515,048
<u>OTHER USES</u>						
9940	Reserve For Employee Benefits	0	0	0	27,030	0
TOTAL OTHER USES		0	0	0	27,030	0
TOTAL APPROPRIATIONS		511,229	893,931	431,478	574,217	515,048

FISCAL YEAR 2004-05 BUDGET

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 (10) 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 (10) 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 (10) 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.

FISCAL YEAR 2004-05 BUDGET

POLICE PENSION FUND

REVENUE SOURCES AND APPROPRIATIONS

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
REVENUE SOURCES					
Intergovernmental Revenue	137,613	159,150	0	140,000	150,000
Miscellaneous Revenue	(164,631)	1,459,053	554,279	530,000	375,000
TOTAL REVENUE SOURCES	(27,018)	1,618,203	554,279	670,000	525,000
APPROPRIATIONS					
Police Pension Trust	460,017	430,395	314,127	670,000	525,000
TOTAL APPROPRIATIONS	460,017	430,395	314,127	670,000	525,000

FISCAL YEAR 2004-05 BUDGET

REVENUE DETAIL					
ACCOUNT	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
061-0000	2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>TAXES</u>					
31252 Insurance Premium Tax (State)	137,613	159,150	0	140,000	150,000
TOTAL TAXES	137,613	159,150	0	140,000	150,000
<u>MISCELLANEOUS REVENUE</u>					
36111 Miscellaneous Interest	293,794	247,510	122,050	300,000	175,000
36710 Gain/Loss Sale Investment	(480,493)	(316,055)	285,487	0	0
36711 Unrealized Gain-Security	(180,657)	1,305,292	0	0	0
36801 Employee Contributions	202,700	214,544	146,043	230,000	200,000
36909 Other Income	25	7,762	699	0	0
TOTAL MISCELLANEOUS REVENUE	(164,631)	1,459,053	554,279	530,000	375,000
TOTAL RESOURCES	(27,018)	1,618,203	554,279	670,000	525,000

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Police Pension		Police Pension Trust			061-1310-51x	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>OPERATING EXPENSES</u>						
3110	Professional Services	88,116	92,108	67,293	114,000	85,000
3610	Retirement Benefit Payment	371,901	338,287	246,834	395,000	400,000
TOTAL OPERATING EXPENSES		460,017	430,395	314,127	509,000	485,000
<u>OTHER USES</u>						
9940	Reserve For Employee Benefits	0	0	0	161,000	40,000
TOTAL OTHER USES		0	0	0	161,000	40,000
TOTAL APPROPRIATIONS		460,017	430,395	314,127	670,000	525,000

FISCAL YEAR 2004-05 BUDGET

FIREFIGHTER'S PENSION TRUST

The Municipal Firefighter's Retirement Trust Fund covers firefighters who have completed one (1) 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 (10) years of credited service are 100% vested in their accrued retirement benefits. Participants whose service is terminated prior to completing ten (10) 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 (10) 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 2004-05. This amount is established as 9.5% of the covered payroll. When combined with the other sources noted above, this percentage is expected to adequately fund this pension plan.

FISCAL YEAR 2004-05 BUDGET

FIRFIGHTER'S PENSION TRUST FUND

REVENUE SOURCES AND APPROPRIATIONS

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
REVENUE SOURCES					
Intergovernmental Revenue	107,295	108,818	0	110,000	115,000
Miscellaneous Revenue	(401,666)	1,135,229	350,379	582,430	526,088
TOTAL REVENUE SOURCES	(294,371)	1,244,047	350,379	692,430	641,088
APPROPRIATIONS					
Fire Pension Trust	951,992	282,157	782,284	692,430	641,088
TOTAL APPROPRIATIONS	951,992	282,157	782,284	692,430	641,088

FISCAL YEAR 2004-05 BUDGET

REVENUE DETAIL					
ACCOUNT	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
062-0000	2001-02	2002-03	10/03-05/04	2003-04	2004-05
TAXES					
31251 Insurance Premium Tax (State)	107,295	108,818	0	110,000	115,000
TOTAL TAXES	107,295	108,818	0	110,000	115,000
MISCELLANEOUS REVENUE					
36111 Miscellaneous Interest	250,422	233,414	114,511	250,000	200,000
36710 Gain/Loss Sale Investment	(981,718)	(57,404)	63,644	0	0
36711 Unrealized Gain-Security	147,890	757,607	0	0	0
36801 Employee Contributions	90,763	100,793	74,529	166,215	132,473
36802 Employer Contributions	90,763	100,793	97,695	166,215	193,615
36909 Other Income	214	26	0	0	0
TOTAL MISCELLANEOUS REVENUE	(401,666)	1,135,229	350,379	582,430	526,088
TOTAL RESOURCES	(294,371)	1,244,047	350,379	692,430	641,088

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT		DIVISION			ACCOUNT	
Firefighter's Pension		Firefighters' Pension Trust			062-1320-51x	
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
		2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>OPERATING EXPENSES</u>						
3110	Professional Services	67,472	58,185	46,604	80,000	75,000
3610	Retirement Benefit Payment	884,520	223,972	735,680	300,000	350,000
TOTAL OPERATING EXPENSES		951,992	282,157	782,284	380,000	425,000
<u>OTHER USES</u>						
9940	Reserve For Employee Benefits	0	0	0	312,430	216,088
TOTAL OTHER USES		0	0	0	312,430	216,088
TOTAL APPROPRIATIONS		951,992	282,157	782,284	692,430	641,088

FISCAL YEAR 2004-05 BUDGET

RETIREMENT PLAN FOR GENERAL EMPLOYEES

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.

On June 9, 2003, the City Commission adopted ordinance 03-57 to clarify and restate the provisions of the plan and to bring it into compliance with all Federal and State laws. The primary change resulting from this ordinance was the provision for the creation of a new Board of Trustees to administer and manage the plan. Prior to this ordinance all of the trustees were City Commissioners.

Participants in the plan who have completed five (5) years of credited service are vested in the plan based on the following schedule:

Credited Service Years	Vesting Percent
5	50
6	60
7	70
8	80
9	90
10	100

Normal retirement benefits are paid to participants who have reached age 65 and who have completed five (5) 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 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 2004-05 is 9.5% of covered payroll. This amount plus accumulated prior year over funding is expected to adequately fund the plan based on current actuarial projections.

FISCAL YEAR 2004-05 BUDGET

GENERAL EMPLOYEES PENSION TRUST FUND

REVENUE SOURCES AND APPROPRIATIONS

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
REVENUE SOURCES					
Miscellaneous Revenue	(90,960)	2,905,299	1,046,979	2,099,957	1,985,799
TOTAL REVENUE SOURCES	(90,960)	2,905,299	1,046,979	2,099,957	1,985,799
APPROPRIATIONS					
General Employees Pension Trust	1,241,327	1,337,087	838,549	2,099,957	1,985,799
TOTAL APPROPRIATIONS	1,241,327	1,337,087	838,549	2,099,957	1,985,799

FISCAL YEAR 2004-05 BUDGET

REVENUE DETAIL

ACCOUNT	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
063-0000	2001-02	2002-03	10/03-05/04	2003-04	2004-05
<u>MISCELLANEOUS REVENUE</u>					
36111 Miscellaneous Interest	776,834	653,701	392,626	850,000	600,000
36710 Gain/Loss Sale Investment	(965,015)	48,669	(24,567)	0	0
36711 Unrealized Gain-Security	(602,393)	1,483,593	0	0	0
36802 Employer Contributions	691,830	719,336	673,329	1,249,957	1,385,799
36902 Other Income	7,784	0	5,591	0	0
TOTAL MISCELLANEOUS REVENUE	(90,960)	2,905,299	1,046,979	2,099,957	1,985,799
TOTAL RESOURCES	(90,960)	2,905,299	1,046,979	2,099,957	1,985,799

FISCAL YEAR 2004-05 BUDGET

APPROPRIATIONS DETAIL

DEPARTMENT	DIVISION			ACCOUNT	
General Employees	General Employees Pension Trust			063-1330-51x	
	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 10/03-05/04	ADOPTED 2003-04	ADOPTED 2004-05
<u>OPERATING EXPENSES</u>					
3110 Professional Services	198,014	195,223	156,182	200,000	220,000
3610 Retirement Benefit Payment	1,043,313	1,141,864	682,367	1,200,000	1,300,000
TOTAL OPERATING EXPENSES	1,241,327	1,337,087	838,549	1,400,000	1,520,000
<u>OTHER USES</u>					
9940 Reserve For Employee Benefits	0	0	0	699,957	465,799
TOTAL OTHER USES	0	0	0	699,957	465,799
TOTAL APPROPRIATIONS	1,241,327	1,337,087	838,549	2,099,957	1,985,799

FISCAL YEAR 2004-05 BUDGET

ORDINANCE NO. 04-77

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF LEESBURG, FLORIDA ADOPTING THE FISCAL YEAR 2004-05 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 2004-05 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 2004-05; 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 2004-05;

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 2004-05 as reflected below, including all modifications or amendments made during this meeting, are hereby adopted as the budget for Fiscal Year 2004-05 for the City of Leesburg, Florida:

GENERAL FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Current Ad Valorem Taxes (Based on an assessed value of \$884,712,306)		
	4.500 Mills	3,782,145
Other Taxes		4,629,763
Licenses and Permits		706,044
Intergovernmental Revenue		1,301,605
Charges for Services		270,518
Fines and Forfeits		308,652
Miscellaneous Revenues		1,026,848
Total Estimated Revenues		<u>12,025,575</u>
Other Financing Sources:		
Transfers from other Funds		7,615,469
Customer Contributions		
Fund Balance Appropriated		82,650
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS		<u>19,723,694</u>

FISCAL YEAR 2004-05 BUDGET

GENERAL FUND (Continued)

PROPOSED APPROPRIATIONS

General Government	1,610,504
Public Safety	10,822,521
Physical Environment	270,268
Transportation	1,340,626
Economic Environment	162,958
Human Services	56,863
Culture/Recreation	4,953,840
Other Uses	275,000
Non Expenditures:	
Transfers to other Funds	133,864
Reserves	97,250
TOTAL PROPOSED APPROPRIATIONS	19,723,694

STORMWATER FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Intergovernmental Revenue	377,585
Charges for Services	666,992
Miscellaneous Revenues	17,557
Total Estimated Revenues	1,062,134
Other Financing Sources:	
Fund Balance Appropriated	61,748
TOTAL ESTIMATED REVENUES AND OTHER	1,123,882

PROPOSED APPROPRIATIONS

Physical Environment	1,123,882
TOTAL PROPOSED APPROPRIATIONS	1,123,882

GREATER LEESBURG COMMUNITY REDEVELOPMENT AGENCY

ESTIMATED REVENUES AND OTHER RECEIPTS

Intergovernmental Revenue	201,534
Other Financing Sources:	
Transfers from other Funds	132,320
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	333,854

PROPOSED APPROPRIATIONS

Economic Environment	176
Non Expenditures:	
Transfers to other Funds	142,791
Debt Service	24,048
Reserves	166,839
TOTAL PROPOSED APPROPRIATIONS	333,854

FISCAL YEAR 2004-05 BUDGET

CARVER HEIGHTS COMMUNITY REDEVELOPMENT AGENCY

ESTIMATED REVENUES AND OTHER RECEIPTS

Intergovernmental Revenue	2,377
Other Financing Sources:	
Transfers to other Funds	1,544
Fund Balance Appropriated	21,573
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u>25,494</u>

PROPOSED APPROPRIATIONS

Reserves	<u>25,494</u>
TOTAL PROPOSED APPROPRIATIONS	<u>25,494</u>

DEBT SERVICE FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Taxes	803,024
Intergovernmental Revenue	640,065
Miscellaneous Revenues	<u>3,000</u>
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u>1,446,089</u>

PROPOSED APPROPRIATIONS

Non Expenditures:	
Debt Service	<u>1,446,089</u>
TOTAL PROPOSED APPROPRIATIONS	<u>1,446,089</u>

CAPITAL PROJECTS FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Taxes	570,626
Intergovernmental Revenue	510,000
Total Estimated Revenues	1,080,626
Other Financing Sources:	
Debt Proceeds	9,300,000
Fund Balance Appropriated	343,186
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u>10,723,812</u>

PROPOSED APPROPRIATIONS

General Government	1,800,000
Public Safety	273,812
Transportation	1,000,000
Culture/Recreation	<u>7,650,000</u>
TOTAL PROPOSED APPROPRIATIONS	<u>10,723,812</u>

FISCAL YEAR 2004-05 BUDGET

ELECTRIC FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Charges for Services	49,470,991
Miscellaneous Revenues	1,070,903
Other Sources	2,135,208
Total Estimated Revenues	<u>52,677,102</u>
Other Financing Sources:	
Debt Proceeds	1,615,707
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u>54,292,809</u>

PROPOSED APPROPRIATIONS

Physical Environment	47,916,775
Non Expenditures:	
Transfers to other Funds	5,299,086
Debt Service	853,360
Reserves	223,588
TOTAL PROPOSED APPROPRIATIONS	<u>54,292,809</u>

GAS FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Charges for Services	8,745,728
Miscellaneous Revenues	333,950
Other Sources	372,718
Total Estimated Revenues	9,452,396
Other Financing Sources:	
Debt Proceeds	1,075,485
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u>10,527,881</u>

PROPOSED APPROPRIATIONS

Physical Environment	9,232,230
Non Expenditures:	
Transfers to other Funds	871,128
Debt Service	213,031
Reserves	211,492
TOTAL PROPOSED APPROPRIATIONS	<u>10,527,881</u>

WATER FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Charges for Services	4,441,880
Miscellaneous Revenues	1,127,225
Other Sources	109,978
Total Estimated Revenues	<u>5,679,083</u>
Other Financing Sources:	
Debt Proceeds	787,179
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u>6,466,262</u>

FISCAL YEAR 2004-05 BUDGET

WATER FUND (Continued)

PROPOSED APPROPRIATIONS

Physical Environment	5,157,033
Non Expenditures:	
Transfers to other Funds	503,218
Debt Service	392,791
Reserves	413,220
TOTAL PROPOSED APPROPRIATIONS	<u>6,466,262</u>

WASTEWATER FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Charges for Services	5,929,403
Miscellaneous Revenues	1,049,470
Other Sources	1,275,000
Total Estimated Revenues	<u>8,253,873</u>
Other Financing Sources:	
Debt Proceeds	3,025,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u>11,278,873</u>

PROPOSED APPROPRIATIONS

Physical Environment	9,666,737
Non Expenditures:	
Transfers to other Funds	474,352
Debt Service	1,042,759
Reserves	95,025
TOTAL PROPOSED APPROPRIATIONS	<u>11,278,873</u>

COMMUNICATIONS FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Charges for Services	924,178
Other Sources	140,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u>1,064,178</u>

PROPOSED APPROPRIATIONS

Physical Environment	756,579
Non Expenditures:	
Transfers to other Funds	73,934
Debt Service	208,411
Reserves	25,254
TOTAL PROPOSED APPROPRIATIONS	<u>1,064,178</u>

FISCAL YEAR 2004-05 BUDGET

SOLID WASTE FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Charges for Services	3,145,000
Miscellaneous Revenues	55,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u>3,200,000</u>

PROPOSED APPROPRIATIONS

Physical Environment	2,882,376
Non Expenditures:	
Transfers to other Funds	250,960
Reserves	66,664
TOTAL PROPOSED APPROPRIATIONS	<u>3,200,000</u>

POLICE PENSION FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Taxes	150,000
Miscellaneous Revenues	375,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u>525,000</u>

PROPOSED APPROPRIATIONS

General Government	525,000
TOTAL PROPOSED APPROPRIATIONS	<u>525,000</u>

FIRE PENSION FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Taxes	115,000
Miscellaneous Revenues	526,088
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u>641,088</u>

PROPOSED APPROPRIATIONS

General Government	641,088
TOTAL PROPOSED APPROPRIATIONS	<u>641,088</u>

GENERAL EMPLOYEE'S PENSION FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Miscellaneous Revenues	1,985,799
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u>1,985,799</u>

PROPOSED APPROPRIATIONS

General Government	1,985,799
TOTAL PROPOSED APPROPRIATIONS	<u>1,985,799</u>

FISCAL YEAR 2004-05 BUDGET

HEALTH INSURANCE FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Charges for Services	4,028,248
Miscellaneous Revenues	46,500
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u>4,074,748</u>

PROPOSED APPROPRIATIONS

General Government	3,678,771
Non Expenditures:	
Reserves	395,977
TOTAL PROPOSED APPROPRIATIONS	<u>4,074,748</u>

WORKERS' COMPENSATION FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Charges for Services	475,463
Miscellaneous Revenues	39,585
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u>515,048</u>

PROPOSED APPROPRIATIONS

General Government	515,048
TOTAL PROPOSED APPROPRIATIONS	<u>515,048</u>

ALL FUNDS

ESTIMATED REVENUES AND OTHER RECEIPTS

Ad Valorem Taxes	3,782,145
Other Taxes	6,268,413
Licenses and Permits	706,044
Intergovernmental Revenue	3,033,166
Charges for Services	78,098,401
Fines and Forfeits	308,652
Miscellaneous Revenues	7,656,925
Other Sources	4,032,904
Total Estimated Revenues	<u>103,886,650</u>
Other Financing Sources:	
Transfers from other Funds	7,749,333
Debt Proceeds	15,803,371
Customer Contributions	
Fund Balance/Net Assets Appropriated	509,157
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u>27,948,511</u>

FISCAL YEAR 2004-05 BUDGET

ALL FUNDS (Continued)

PROPOSED APPROPRIATIONS

General Government	10,756,210
Public Safety	11,096,333
Physical Environment	77,005,880
Transportation	2,340,626
Economic Environment	163,134
Human Services	56,863
Culture/Recreation	12,603,840
Other Uses	275,000
Non Expenditures:	
Transfers to other Funds	7,749,333
Debt Service	4,180,489
Reserves	1,720,803
TOTAL PROPOSED APPROPRIATIONS	<u>127,948,511</u>

SECTION II.

This ordinance shall become effective upon its passage and adoption by the Leesburg City Commission in the manner provided by law.

PASSED AND ADOPTED at a regular meeting of the City Commission of the City of Leesburg, Florida held on the 27th day of September, 2004.



David Knowles, Mayor

ATTEST:


Betty M. Richardson, City Clerk

FISCAL YEAR 2004-05 BUDGET

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 2004-2005. 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.

EXECUTIVE

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>	<u>Operating Impact</u>
		Office furniture	Governmental Revenue	8,000	0
Total Executive Department				<u>8,000</u>	<u>0</u>

FINANCE

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>	<u>Operating Impact</u>
		Mail machine and scale - Customer Service	Governmental Revenue	20,000	0
Total Finance Department				<u>20,000</u>	<u>0</u>

MIS

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>	<u>Operating Impact</u>
		Wiring for EOC (Police)	Governmental Revenue	1,500	0
		Wiring & electronics (2 buildings)	Governmental Revenue	85,000	0
		Tape drive for network backup	Governmental Revenue	4,000	0
		14 drive U3 enclosures (2)	Governmental Revenue	6,000	0
		Rack mount server storage system (3)	Governmental Revenue	15,000	500
		Rack mount consoles (3)	Governmental Revenue	9,000	50
		Gigabit switches for network for GIS	Governmental Revenue	16,000	0
		Computer maintenance program (169,700)			
		Laptops (35)	Governmental Revenue	70,000	2,000
		Laser printer (3)	Governmental Revenue	9,200	500
		Net clock	Governmental Revenue	9,500	0
		System printers (2)	Governmental Revenue	20,000	2,000
		Copiers (3)	Governmental Revenue	31,000	5,000
		Color copier	Governmental Revenue	30,000	51,000
Total MIS Department				<u>306,200</u>	<u>61,050</u>

FISCAL YEAR 2004-05 BUDGET

AIRPORT

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>	<u>Operating Impact</u>
310018	213709	Extend Runway 13/31 (200,000)	Sales Tax	10,000	2,000
			Federal Grant	180,000	0
			State Grant	10,000	0
310018	276452	Taxilane to Cracker Barrel (400,000)	Sales Tax	80,000	3,000
			State Grant	320,000	0
		Sign for Lake Urgent Care	Governmental Revenue	5,000	100
		Lake Urgent Care parking lot	Governmental Revenue	5,000	0
Total Airport Department				610,000	5,100

POLICE

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>	<u>Operating Impact</u>
		Mobile digital radios (9)	Governmental Revenue	26,000	500
		Night vision scope	Governmental Revenue	9,300	50
310021	213713	Lease purchase vehicles	Sales Tax	208,812	5,000
Total Police Department				244,112	5,550

FIRE

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>	<u>Operating Impact</u>
		Equipment - ladder tower	Governmental Revenue	60,000	2,000
310022	156270	Fire Station South - Okahumpka	Sales Tax	60,000	505,000
310022	160092	South Fire Station - furniture	Sales Tax	5,000	0
Total Fire Department				125,000	507,000

PUBLIC WORKS

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>	<u>Operating Impact</u>
310051	210899	Public Works facility	Debt Proceeds	1,800,000	27,500
310051	276460	Heritage Estates	Sales Tax	200,000	0
310051	276463	US Highway 441 streetscape	Sales Tax	200,000	40,000
		Overlay	Governmental Revenue	100,000	0
		Crack sealing	Governmental Revenue	100,000	0
		Field equipment	Governmental Revenue	2,000	0
		Vehicles			
		Replacement			
		Mid size vehicles (9)	Governmental Revenue	168,500	
		Trucks (23)	Governmental Revenue	440,600	
		Heavy Trucks (5)	Governmental Revenue	522,328	
		Fire Truck (1)	Governmental Revenue	525,000	
		Equipment (6)	Governmental Revenue	123,500	

FISCAL YEAR 2004-05 BUDGET

PUBLIC WORKS (Continued)

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>	<u>Operating Impact</u>
		New			
		Mid size vehicle	Governmental Revenue	12,500	1,080
		Trucks (8)	Governmental Revenue	212,413	15,350
		Trailers (4)	Governmental Revenue	21,050	2,160
		Trenchers (3)	Governmental Revenue	201,500	3,600
		Equipment (7)	Governmental Revenue	50,900	8,400
		Manhole maintenance trailer	Governmental Revenue	35,000	540
		Hydrant & maintenance trailer	Governmental Revenue	<u>30,000</u>	<u>540</u>
		Total Public Works Department		<u><u>4,745,291</u></u>	<u><u>99,170</u></u>

COMMUNITY DEVELOPMENT

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>	<u>Operating Impact</u>
		Robotic survey instrument (new)	Governmental Revenue	45,000	1,000
		Total Community Development Department		<u><u>45,000</u></u>	<u><u>1,000</u></u>

LIBRARY

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>	<u>Operating Impact</u>
310071	115922	Building	Debt Proceeds	5,600,000	20,000
		Furniture and equipment			
		Books	Governmental Revenue	104,030	500
		Microfilm/Microfiche	Governmental Revenue	1,650	0
		Non-Print (videos/audio/cd's)	Governmental Revenue	27,500	100
		Security system	Governmental Revenue	130,000	2,000
		Total Library Department		<u><u>5,863,180</u></u>	<u><u>22,600</u></u>

RECREATION

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>	<u>Operating Impact</u>
310081	213726	Community Center	Debt Proceeds	500,000	20,000
310081	276495	Gymnasium	Debt Proceeds	1,100,000	50,000
310081	276495	Land acquisition	Debt Proceeds	300,000	0
310081	65420	Rails to Trails (150,000)	Sales Tax	150,000	30,000
		Carpet in activity rooms	Governmental Revenue	10,000	0
		Landscape beautification - Hwy 441	Governmental Revenue	30,000	40,000
		Lifeguard chairs (4)	Governmental Revenue	12,100	0
		Picnic tables (4)	Governmental Revenue	2,000	0
		Furniture	Governmental Revenue	5,500	0
		Park benches & receptacles	Governmental Revenue	5,500	0
		Irrigation at Susan Street	Governmental Revenue	10,000	100
		Drinking fountain at Susan Street	Governmental Revenue	3,000	0

FISCAL YEAR 2004-05 BUDGET

RECREATION (Continued)

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>	<u>Operating Impact</u>
		Athletic court at Susan Street	Governmental Revenue	3,500	0
		Drinking fountain (3)	Governmental Revenue	3,000	0
		Shuffleboard Sign	Governmental Revenue	3,000	0
		Flat bed trailers (2)	Governmental Revenue	3,600	0
		Fuel tank	Governmental Revenue	40,000	3,000
Total Recreation Department				<u>2,181,200</u>	<u>143,100</u>

Funding Source

Governmental Revenue	3,424,171
Sales Tax	913,812
Federal Grant	180,000
State Grant	330,000
Debt Proceeds	9,300,000
Total General Government Funding Sources	<u>14,147,983</u>

Utilities

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 gener

STORMWATER

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>	<u>Operating Impact</u>
<u>Drainage Improvements</u>					
140002	213736	Stormwater Master Plan	Governmental Revenue	75,000	0
140002	161838	Heritage Estates Basin	Governmental Revenue	370,000	0
140002		Carver Heights Basin	State Grant	320,000	0
140002		Miscellaneous improvements	Governmental Revenue	50,000	0
Total Stormwater Department				<u>815,000</u>	<u>0</u>

Funding Source

Governmental Revenue	495,000
State Grant	320,000
Total Stormwater Funding Sources	<u>815,000</u>

FISCAL YEAR 2004-05 BUDGET

410008	Various	<u>Other equipment (78,225)</u>		
		Three Phase PMI Recorder	Debt Proceeds	7,600 50
		Portable dytonic for calibration for test boards	Debt Proceeds	7,700 100
276047	Fairmont	Hydraulic crimper	Debt Proceeds	3,200 50
		Ratchet cutters	Debt Proceeds	2,000 20
275454		Security system for five substations	Debt Proceeds	57,725 1,000
410010	Various	<u>Subdivisions (288,750)</u>		
		Destiny Estates	Customer Contribution	18,254 10,000
			Utility Revenue	37,061
		Park Side	Customer Contribution	51,580 20,000
			Utility Revenue	104,722
		Miscellaneous	Customer Contribution	25,454 10,000
			Utility Revenue	51,679
		Hwy 27 N to Spring Lake area	Debt Proceeds	499,832 0
410012	Various	Substation equipment	Debt Proceeds	549,462 0
410014	Various	Structures - MOC fencing	Utility Revenue	42,000 0
		Total Electric Department		<u>4,586,377</u> <u>41,220</u>

Funding Source

Current Revenue	0
Customer Contribution	166,071
Depreciation	1,727,322
Debt Proceeds	1,693,932
Total Electric Funding Sources	<u>3,587,325</u>

GAS

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>	<u>Operating Impact</u>
420001	Various	Meters (144,463)			
		Regular meters	Depreciation	56,478	0
		ERT meters	Depreciation	87,985	(5,000)
420002		<u>Mains (752,000)</u>			
		Miscellaneous mains	Debt Proceeds	150,000	10,000
		Legacy Phase 6	Debt Proceeds	50,000	1,000
252020		Arlington Ridge	Debt Proceeds	50,000	1,000
246563		Hwy 441	Debt Proceeds	95,000	2,000
		Hwy 33 & 48	Debt Proceeds	407,000	15,000
420003	Various	<u>Tools & Equipment (113,800)</u>			
		Other equipment	Depreciation	40,800	500
		Tapping equipment	Depreciation	73,000	1,000

FISCAL YEAR 2004-05 BUDGET

GAS

Project #	W F #	Project Description	Funding Source	Amount	Operating Impact
420001	Various	<u>Meters (144,463)</u>			
		Regular meters	Depreciation	56,478	0
		ERT meters	Depreciation	87,985	(5,000)
420002		<u>Mains (752,000)</u>			
		Miscellaneous mains	Debt Proceeds	150,000	10,000
		Legacy Phase 6	Debt Proceeds	50,000	1,000
	252020	Arlington Ridge	Debt Proceeds	50,000	1,000
	246563	Hwy 441	Debt Proceeds	95,000	2,000
		Hwy 33 & 48	Debt Proceeds	407,000	15,000
420003	Various	<u>Tools & Equipment (113,800)</u>			
		Other equipment	Depreciation	40,800	500
		Tapping equipment	Depreciation	73,000	1,000
420006		<u>Gate Stations</u>			
		Haines Creek odorizer containment pit	Utility Revenue	10,000	0
420007	Various	<u>General Plant (27,000)</u>			
		Repave parking lot	Depreciation	22,000	0
		Miscellaneous	Depreciation	5,000	0
420008	Various	<u>Regulators (87,455)</u>			
		Retire	Depreciation	18,215	0
		Purchase	Depreciation	69,240	0
420009	271151	Farm Taps/Ind equipment	Utility Revenue	5,000	0
420010	Various	<u>Services (323,485)</u>			
		New Services	Debt Proceeds	302,372	40,000
		Retires	Debt Proceeds	21,113	0
Total Gas Department				<u>1,463,203</u>	<u>65,500</u>
 <u>Funding Source</u>					
Utility Revenue				15,000	
Depreciation				372,718	
Debt Proceeds				1,075,485	
Total Gas Funding Sources				1,463,203	

FISCAL YEAR 2004-05 BUDGET

WATER

Project #	W F #	Project Description	Funding Source	Amount	Operating Impact
430001	Various	<u>Meters (200,000)</u>			
		Meters	Customer Contribution	46,655	0
			Utility Revenue	33,345	
		Meters (ARM replacement)	Debt Proceeds	119,959	(5,000)
430002		<u>Mains</u>			
		Miscellaneous	Debt Proceeds	380,500	10,000
430003		Sub Site Locator	Depreciation	5,000	0
430006		<u>Plant & Storage (344,520)</u>			
	269647	Elevated tank College Street	Utility Revenue	26,400	(2,000)
		Elevated tank Newell Hill	Utility Revenue	26,400	(2,000)
		Control panels	Debt Proceeds	132,720	0
		Air conditioner	Depreciation	5,000	0
		High service pump #5	Utility Revenue	10,000	0
		Meter and pipe work main plant	Debt Proceeds	144,000	0
430010	Various	Services	Utility Revenue	53,345	2,000
430011	Various	Reuse Meters	Debt Proceeds	10,000	0
		Total Water Department		<u>993,324</u>	<u>3,000</u>
		Funding Source			
		Utility Revenue		149,490	
		Customer Contribution		46,655	
		Depreciation		10,000	
		Debt Proceeds		787,179	
		Total Water Funding Sources		<u>993,324</u>	

FISCAL YEAR 2004-05 BUDGET

WASTEWATER

Project #	W.F.#	Project Description	Funding Source	Amount	Operating Impact
440002	Various	<u>Collecting Sewers (1,163,695)</u>			
		Miscellaneous mains	Impact Fees	500,000	40,000
		Manhole rehab	Depreciation	200,000	(5,000)
		Inflow infiltration	Depreciation	250,000	(25,000)
		Lift Station rehab	Depreciation	213,695	(10,000)
440003	Various	<u>Tools and Equipment (111,305)</u>			
		NTSC color camera	Depreciation	3,500	200
		Sewer equipment	Depreciation	6,294	0
		San Analyzer	Depreciation	51,511	2,200
		Miscellaneous lab equipment	Depreciation	50,000	0
440006	112971	Treatment and Disposal Plants Canal St. upgrades	Debt Proceeds	3,025,000	25,000
Total Wastewater Department				<u>4,300,000</u>	<u>27,400</u>
<u>Funding Source</u>					
Depreciation				775,000	
Impact Fees				500,000	
Debt Proceeds				3,025,000	
Total Wastewater Funding Sources				<u>4,300,000</u>	

COMMUNICATIONS

Project #	W.F.#	Project Description	Funding Source	Amount	Operating Impact
450001		Line Installation - Lake County expansion	Utility Revenue	142,100	1,000
450002	Various	Line extension - interdepartmental Leesburg Museum	Utility Revenue	2,200	(7,000)
450003		Towers - FDOT site upgrade	Utility Revenue	5,700	0
450008	Various	<u>Other equipment (163,100)</u>			
		VoIP Starter System	Utility Revenue	30,000	0
		Cable analyzer	Utility Revenue	6,000	0
		Digital remote unit w/fiber modem	Utility Revenue	11,000	0
		Phone switch upgrade to D3 redundancy	Utility Revenue	19,000	0
		Airport control tower phone switch	Utility Revenue	14,000	0
		Miscellaneous telephone upgrades	Utility Revenue	43,100	0
Total Communications Department				<u>273,100</u>	<u>(6,000)</u>
<u>Funding Source</u>					
Utility Revenue				273,100	
Total Communications Funding Sources				<u>273,100</u>	

FISCAL YEAR 2004-05 BUDGET

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
- 4415 Internal Fleet Lease - paid to Fleet department for vehicles and heavy equipment.
- 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, stormdrains

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- 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)

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GLOSSARY OF ACRONYMS

ALS	Advanced Life Support
AMR	Automated Meter Reading
AutoCAD	Computer Aided Drafting
AWWA	American Water Works Association
CDBG	Community Development Block Grant
CDC	Community Development Corporation
CHCRA	Carver Heights Community Redevelopment Agency
CRA	Community Redevelopment Agency
C.U.R.E.	Citizens Utility Relief Effort
D.A.R.E.	Drug Abuse Resistance Education
DCA	Department of Community Affairs
DRC	Department Review Committee
ESL	English as a Second Language
EPA	Environmental Protection Agency
ERP	Enforcement Response Plan
FAA	Federal Aviation Administration
FCCMA	Florida City/County Managers Association
FDEP	Florida Department of Environmental Protection
FDOT	Florida Department of Transportation
FGT	Florida Gas Transmission
FGU	Florida Gas Utility
FMPA	Florida Municipal Power Agency
FSAWWA	Florida Section American Water Works Association
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographical Information System
GLCRA	Greater Leesburg Community Redevelopment Agency
GPS	Global Positioning Satellite
ICMA	International City Management Association
ILS	Instrument Landing System
ISO	Insurance Services Office
IU	Industrial User
IPP	Industrial Pretreatment Program
JAD	Joint Application Development
MADDADS	Men Against Destruction-Defending Against Drugs and Social-disorder
MGD	Million Gallons per Day
NFPA	National Fire Protection Association
NPDES	National Pollution Discharge Elimination System
NYSCA	National Youth Sports Coaches Association
PAYS	Parents Association for Youth Sports
PSC	Public Service Commission
SCADA	Supervisory Control and Data Acquisition
SERT	Special Emergency Operations Team
SRO	School Resource Officer
SSES	Sewer System Evaluation Study
T.A.C.C.	Targeting Areas of Citizens' Concerns

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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.

BALANCED BUDGET - Total estimated receipts, including appropriated fund balance/reserve, shall equal total of appropriations and reserves for future use.

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.

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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

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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 - Funds whose revenues, expenditures/expenses, assets, or liabilities are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. The general fund is always a major fund. All enterprise funds are reported as a major fund because they are particularly important to financial statement users.

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.

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$\frac{\text{taxable value}}{\$1,000} \times \text{millage rate} = \text{taxes}$

$\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.

OBJECTIVE - A statement or method to accomplish an established goal within the fiscal year. A good statement of objectives should imply a specific standard of performance for a given program:

- (a) An operational objective focuses on service delivery.
- (b) A managerial objective focus es on those aspects of management that helps staff achieve operational objectives.

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

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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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