

# City of Leesburg Lake Front City

## Agenda Memorandum

**Item No:** 5.C.2.

**Meeting Date:** May 9, 2022

**From:** Brandy McDaniel, (Budget Manager)

**Subject:** Resolution of the City Commission of the City of Leesburg, Florida, amending the Fiscal Year 2021-22 Budget for the General, Stormwater, Greater Leesburg CRA, Electric, Gas, Solid Waste, Airport and Health Insurance Funds for the Second Quarter; and providing an effective date.

### Staff Recommendation:

Staff recommends adoption of the attached resolution amending the Fiscal Year 2021-22 Budget.

### Analysis:

As established in the Budget Policy, adopted September 28, 1998, total appropriations within a fund cannot increase or decrease without formal action by the City Commission.

<b>General Fund</b>	<b>Amount</b>	<b>Funding Source</b>
Repair Building (Library)	\$ 8,107	Recovery from Losses
Downtown Redevelopment Project	1,000,000	Transfer from GLCRA, Electric &
WWT		
Edward Byrne Grant (Police)	8,170	Federal Grant
FSL & Home Improvement Grants	12,460	Fund Balance
Additional Personnel due to Growth (Customer Service & Planning & Zoning)	51,264	Fund Balance
Purchase Mower from Airport Fund	<u>20,000</u>	Fund Balance
<b>Total General Fund</b>	<b>\$1,100,001</b>	
<b>Stormwater Fund</b>	<b>Amount</b>	<b>Funding Source</b>
Additional Personnel due to Growth (Cost Allocation from General Fund)	\$ <u>24,005</u>	Fund Balance
<b>Total Stormwater Fund</b>	<b>\$ 24,005</b>	
<b>Greater Leesburg CRA Fund</b>	<b>Amount</b>	<b>Funding Source</b>
Downtown Redevelopment Project	\$ <u>99,380</u>	Fund Balance
<b>Total Greater Leesburg CRA Fund</b>	<b>\$ 99,380</b>	
<b>Electric Fund</b>	<b>Amount</b>	<b>Funding Source</b>
Downtown Redevelopment Project	\$ 400,000	Fund Balance

Additional Personnel due to Growth (Cost Allocation from General Fund)	<u>66,411</u>	Fund Balance
<b>Total Electric Fund</b>	<b>\$ 466,411</b>	
<b>Gas Fund</b>	<b>Amount</b>	<b>Funding Source</b>
CR 470 Relocation Project	\$1,000,000	Fund Balance- R&R
Liberty Preserve Phase II	108,945	Developer Contributed
Lake Griffin Preserve Phase II	49,989	Developer Contributed
Eagletail Landing Phase I	<u>107,159</u>	Developer Contributed
<b>Total Gas Fund</b>	<b>\$1,266,093</b>	
<b>Solid Waste Fund</b>	<b>Amount</b>	<b>Funding Source</b>
Additional Personnel due to Growth (Cost Allocation from General Fund)	\$ 12,015	Fund Balance
Increase budget to purchase new Garbage truck	<u>65,500</u>	Fund Balance
<b>Total Solid Waste Fund</b>	<b>\$ 77,515</b>	
<b>Airport Fund</b>	<b>Amount</b>	<b>Funding Source</b>
Payment from General Fund for mower	\$ <u>20,000</u>	Transfer from General Fund
<b>Total Airport Fund</b>	<b>\$ 20,000</b>	
<b>Health Insurance Fund</b>	<b>Amount</b>	<b>Funding Source</b>
Increase Claims budget/Stop Loss funds	\$ <u>224,219</u>	Reinsurance Payments
<b>Total Health Insurance Fund</b>	<b>\$ 224,219</b>	

**Procurement Analysis:**

N/A

**Options:**

1. Adopt the attached resolution amending the Fiscal Year 2021-22 budget for the General, Stormwater, Greater Leesburg CRA, Electric, Gas, Solid Waste, Airport and Health Insurance Funds for the Second Quarter; or
2. Such alternative action as the Commission may deem appropriate.

**Fiscal Impact:**

See attached

**Submission Date and Time:**

<u>FUND</u>	FY 2022	<u>CHANGE</u>	FY 2022
	<u>ADOPTED</u>		<u>AMENDED</u>
General	30,938,162	1,100,001	32,038,163
Stormwater	2,406,564	24,005	2,430,569
Housing Assistance	151,698	-	151,698
Greater Leesburg CRA	623,336	99,380	722,716
Carver Heights CRA	717,397	-	717,397
Hwy 441/27 CRA	1,413,457	-	1,413,457
Debt Service	1,750,006	-	1,750,006
Capital Projects	7,804,711	-	7,804,711
Electric	76,190,490	466,411	76,656,901
Gas	9,747,293	1,266,093	11,013,386
Water	14,171,459	-	14,171,459
Wastewater	32,085,126	-	32,085,126
Solid Waste	5,132,003	77,515	5,209,518
Airport	7,459,758	20,000	7,479,758
Police Pension	1,963,389		1,963,389
Fire Pension	1,676,985		1,676,985
General Employees Pension	3,245,409		3,245,409
Health Insurance	7,500,000	224,219	7,724,219
Workers' Compensation	672,050	-	672,050
Risk Management	876,886	-	876,886
Discretionary Sales Tax	2,538,165	-	2,538,165
Gas Tax	755,080	-	755,080
Police Impact Fees	10,500	-	10,500
Fire Impact Fees	250		250
Recreation Impact Fees	181,000	-	181,000
Building Permits	1,756,420	-	1,756,420
Police Forfeiture	41,571	-	41,571
Police Education Receipts	6,000	-	6,000
Fleet Services	4,397,559	-	4,397,559
Total	216,212,724	3,277,624	219,490,348

2nd Quarter Budget Adjustments Additional Information

<u>Fund:</u>	<u>Description</u>	<u>Amount</u>	<u>Reason</u>
<b>General Fund (G.F.)</b>			
Library	Book Drop damaged by truck delivering to Café	8,107	Reimbursement was received by City
Misc.	Downtown Redevelopment Grant Program	1,000,000	City Commission approved 12/13/21
Police	Edward Byrne Grant (2 in car video systems)	8,170	City Commission approved 1/24/22, Grant was awarded to City
Misc.	FSL & Home Improvement Grants	12,460	City Commission approved 2/14/22
Cust. Service/P&Z	Additional Personnel due to Growth	51,264	City Commission approved 2/28/22
Misc.	General Fund purchase of Airport mower due to Airfield mowing outsourced	20,000	City Commission approved 2/28/22
	<b>Total General Fund</b>	<b>1,100,001</b>	
<b>Stormwater</b>			
	Additional Personnel due to Growth	24,005	City Commission approved 2/28/22
	<b>Total Stormwater</b>	<b>24,005</b>	
<b>Greater Leesburg CRA</b>			
	Downtown Redevelopment Grant Program (Transfer to General Fund)	99,380	City Commission approved 12/13/21
	<b>Total Greater Leesburg CRA</b>	<b>99,380</b>	
<b>Electric</b>			
	Downtown Redevelopment Grant Program (Transfer to General Fund)	400,000	City Commission approved 12/13/21
	Additional Personnel due to Growth	66,411	Cost Allocation Expenses in G.F., City Commission approved 2/28/22
	<b>Total Electric</b>	<b>466,411</b>	
<b>Gas</b>			
	CR470 Relocation Phase 2	1,000,000	Project is ready to move forward, funds are available in Renewal & Replacement
	Liberty Preserve Phase II	108,945	City received funds, add project to current budget, City Commission approved 1/24/22
	Lake Griffin Reserve Phase II	49,989	City received funds, add project to current budget, City Commission approved 2/8/21
	Eagletail Landing Phase I	107,159	City received funds, add project to current budget, City Commission approved 10/11/21
	<b>Total Gas</b>	<b>1,266,093</b>	
<b>Solid Waste</b>			
	Additional Personnel due to Growth	12,015	Cost Allocation Expenses in G.F., City Commission approved 2/28/22
	Increase new Garbage Truck budget due to higher cost estimates	65,500	Truck purchase came in higher than budget, increase budget to purchase
	<b>Total Solid Waste</b>	<b>77,515</b>	
<b>Airport</b>			
	General Fund purchase of Airport mower due to Airfield mowing outsourced	20,000	Transfer from G.F., City Commission approved 2/28/22
	<b>Total Airport</b>	<b>20,000</b>	
<b>Health Insurance</b>			
	Recognize Stop Loss Insurance Payments for High Claims	224,219	City received additional revenue due to high claims, increase claims budget
	<b>Total Health Insurance</b>	<b>224,219</b>	
	<b>Total 2nd Qtr Budget Adjustments</b>	<b>3,277,624</b>	

RESOLUTION NO. 11,066

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LEESBURG, FLORIDA, AMENDING THE FISCAL YEAR 2021-22 BUDGET FOR THE GENERAL, STORMWATER, GREATER LEESBURG CRA, ELECTRIC, GAS, SOLID WASTE, AIRPORT AND HEALTH INSURANCE FUNDS FOR THE SECOND QUARTER; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Commission of the City of Leesburg adopted a budget for the Fiscal Year 2021-22 on September 27, 2021, which they felt was in the best interest of the citizens of the City of Leesburg, and

WHEREAS, it is now necessary to amend the current budget for Fiscal Year 2021-22 to provide funds for various projects as adopted at City Commission meetings, and

WHEREAS, such action was not anticipated in the original 2021-22 annual budget;

**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 2021-22 as reflected below, including all modifications or amendments made during this meetings, are hereby adopted as increases/decreases to the original budget for Fiscal Year 2021-22 for the City of Leesburg, Florida:

**GENERAL FUND**

**ESTIMATED REVENUES AND OTHER RECEIPTS**

Intergovernmental Revenue	8,170
Miscellaneous Revenue	8,107
Other Financing Sources:	
Fund Balance Appropriated	83,724
Transfer from Other Funds	1,000,000
<b>TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS</b>	<b>1,100,001</b>

**PROPOSED APPROPRIATIONS**

General Government	1,042,582
Public Safety	8,170
Physical Environment	29,249
Non Expenditures:	
Transfers to Other Funds	20,000
<b>TOTAL PROPOSED APPROPRIATIONS</b>	<b>1,100,001</b>

**STORMWATER**

**ESTIMATED REVENUES AND OTHER RECEIPTS**

Other Financing Sources:	
Fund Balance Appropriated	24,005
<b>TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS</b>	<b>24,005</b>

**PROPOSED APPROPRIATIONS**

Physical Environment	24,005
<b>TOTAL PROPOSED APPROPRIATIONS</b>	<b>24,005</b>

**GREATER LEESBURG CRA FUND**

**ESTIMATED REVENUES AND OTHER RECEIPTS**

Other Financing Sources:	
Fund Balance Appropriated	99,380
<b>TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS</b>	<b>99,380</b>

**PROPOSED APPROPRIATIONS**

Non Expenditures:	
Transfers to Other Funds	99,380
<b>TOTAL PROPOSED APPROPRIATIONS</b>	<b>99,380</b>

**ELECTRIC FUND**

**ESTIMATED REVENUES AND OTHER RECEIPTS**

Other Financing Sources:	
Transfer from Other Funds	400,000
Fund Balance Appropriated	66,411
<b>TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS</b>	<b>466,411</b>

**PROPOSED APPROPRIATIONS**

Physical Environment	66,411
Non Expenditures:	
Transfers to Other Funds	400,000
<b>TOTAL PROPOSED APPROPRIATIONS</b>	<b>466,411</b>

**GAS FUND**

**ESTIMATED REVENUES AND OTHER RECEIPTS**

Other Sources	266,093
Other Financing Sources:	
Fund Balance Appropriated	1,000,000
<b>TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS</b>	<b>1,266,093</b>

**PROPOSED APPROPRIATIONS**

Physical Environment	1,266,093
<b>TOTAL PROPOSED APPROPRIATIONS</b>	<b>1,266,093</b>

**SOLID WASTE FUND**

**ESTIMATED REVENUES AND OTHER RECEIPTS**

Other Financing Sources:	
Fund Balance Appropriated	77,515
<b>TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS</b>	<b>77,515</b>

**PROPOSED APPROPRIATIONS**

Physical Environment	77,515
<b>TOTAL PROPOSED APPROPRIATIONS</b>	<b>77,515</b>

**AIRPORT FUND**

**ESTIMATED REVENUES AND OTHER RECEIPTS**

Other Financing Sources:	
Transfer from Other Funds	20,000
<b>TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS</b>	<b>20,000</b>

**PROPOSED APPROPRIATIONS**

Non-Expenditures:	
Reserve for Future Use	20,000
<b>TOTAL PROPOSED APPROPRIATIONS</b>	<b>20,000</b>

**HEALTH INSURANCE FUND**

**ESTIMATED REVENUES AND OTHER RECEIPTS**

Miscellaneous Revenue	224,219
<b>TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS</b>	<b>224,219</b>

**PROPOSED APPROPRIATIONS**

General Government	224,219
<b>TOTAL PROPOSED APPROPRIATIONS</b>	<b>224,219</b>

**ALL FUNDS**

**ESTIMATED REVENUES AND OTHER RECEIPTS**

Miscellaneous Revenue	232,326
Other Sources	266,093
Intergovernmental Revenue	8,170
<b>Total Estimated Revenues</b>	<b>506,589</b>
Other Financing Sources:	
Fund Balance Appropriated	1,351,035
Transfer from Other Funds	1,420,000
<b>TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS</b>	<b>3,277,624</b>

**PROPOSED APPROPRIATIONS**

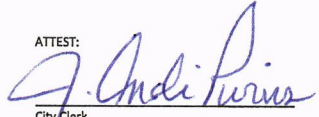
Public Safety	8,170
General Government	1,266,801
Physical Environment	1,463,273
Non-Expenditures:	
Transfers to Other Funds	519,380
Reserve for Future Use	20,000
<b>TOTAL PROPOSED APPROPRIATIONS</b>	<b>3,277,624</b>

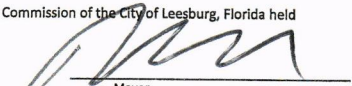
SECTION II.

This resolution 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 the 9th day of May 2022.

ATTEST:

  
City Clerk

  
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Mayor