



Groveland, Florida
Annual Adopted Budget
Fiscal Year 2020-2021



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Acknowledgements

City of Groveland Residents

City Council

Mayor Evelyn Wilson – District 1
Vice Mayor Mike Radzik – District 2
Council Member Dina Sweatt – District 3
Council Member Mike Smith – District 4
Council Member Randolph Waite – District 5

City Manager

Mike Hein

Finance Director

John Ter Louw

Executive Team

Kevin Carroll, Fire Chief
TJ Fish, Director of Transportation and Public Works
Tim Maslow, Community Development Director
Dan Murphy, Community Redevelopment/Economic Development Manager
Deo Persaud, Human Resources Director
Shawn Ramsey, Director of Public Safety and Police Chief
Michael Walker, Parks, Facilities and Community Services Director
Virginia Wright, City Clerk



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READER'S GUIDE

The first critical reading of this budget document is the City Manager's Budget Message. The reader will gain an understanding of the City's vision for the future.

The reader can review details on new programs, capital outlay, and capital improvements. The funding implications for these programs are identified on a millage summary page.

The Fiscal Year 2021 budget is presented by fund. The fund categories include:

- General Fund
- Special Revenue Funds
 - Community Redevelopment Fund
 - Building Services Fund
 - Grant Fund
- Debt Service Fund
- Capital Projects Funds
 - Impact Fee Fund
 - Discretionary Sales Surtax Fund
 - Construction Fund
- Enterprise Funds
 - Water-Sewer Utility Fund
 - Sanitation Services Fund
- Internal Service Funds
 - Information Technology Fund
 - Facilities and Fleet Fund

In each of these funds, the order of presentation is the same.

The General Fund section also highlights the departments within that fund. More detailed information is provided in each Fund, departmental and other fund summaries.

The department budget presentations consist of a narrative description and a summary of personnel information. The departmental budget section consists of the department's costs by summary categories (personnel, operating, and capital outlay). Non-operating costs (general debt payments and inter-fund transfers) are also shown in the budget sections, when appropriate.

Requests for funding submitted to the City Manager for modifications to programs are represented in the budget.

The capital projects section represents only those items which are recommended by the City Manager for funding consideration. Information included for these funds consist of a summary of the requests, a table of current year recommended appropriations, and a description of each of the projects. Funding sources for the recommended projects are also identified.

GFOA BUDGET AWARD – 1st SUBMITTAL

The City of Groveland is excited to submit this budget for review for the Distinguished Budget Presentation Awards Program. The City looks forward to any guidance from the Government Finance Officers Association for subsequent budget submissions. The City's goal for future budget development includes the creation of strategic goals and strategies for the City as a whole as well as the individual departments of the City. The City looks forward to creating and implementing performance measures within the next two.

Staff is available to assist in understanding the budget document at John.TerLouw@groveland-fl.gov or at 101 E Broad St, Groveland, FL 34736

City of Groveland Mayor and City Council

Mayor – District 1

Evelyn Wilson

Vice Mayor – District 2

Mike Radzik

Council Member – District 3

Dina Sweatt

Council Member – District 4

Mike Smith

Council Member – District 5

Randolph Waite



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The City of Groveland 1922 and Beyond

Historical Information

Groveland, Florida, incorporated in 1922, is located in the southwestern part of Lake County in the central part of the state. The City has been growing quite rapidly in both size and population over the past two decades. Groveland's currently occupies a land area of approximately twenty-six square miles with a population of 18,255. 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 City Council.

Government Structure

The City currently operates under the City Council/City Manager form of government. Policy-making and legislative authority are vested in a City Council consisting of the Mayor and four other Council Members. The City Council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring both the City Manager and City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the Council, for overseeing the day-to-day operations of the government, and for appointing the heads of the various departments. The Council is elected on a non-partisan basis. Council members serve two-year staggered terms, with two Council Members elected every two years. The Mayor is elected to serve a two-year term. The four Council Members are elected at large to represent a certain district within the City. The Mayor is elected at large.

The City provides a full range of services, including police and fire protection; the construction and maintenance of streets and other infrastructure; water and sewer; stormwater; growth management; recreational activities and cultural events. Sanitation services are provided through a franchise agreement with a private company.

Financial Stability and Sustainability

The annual budget serves as the foundation for the City's financial planning and control. All City departments are required to submit requests for appropriation to the City Manager. The City Manager then presents a proposed budget to the Council for review prior to August 1st. The Council is required to hold public hearings on the proposed budget and to adopt a final budget by no later than September 30, the close the City's fiscal year. The budget is prepared by fund and department (e.g., Recreation) and monitored at the activity level within each department. Transfers of appropriations between departments require the special approval of the City Council. Expenditures may not, however, legally exceed their budget at the individual fund level. Only the City Council can legally amend the original budget once it is enacted.

Budget Message



September 30, 2020

To the Honorable Mayor and Members of the City Council, And Citizens of the City of Groveland, Florida,

The City Manager and the Finance Department are pleased to present the proposed annual operating and capital budget for the City of Groveland, Florida for the fiscal year October 1, 2020 through September 30, 2021 (FY21). The proposed budget was prepared in accordance with generally accepted accounting principles and all applicable City, State, and Federal requirements. We believe this budget will meet the challenges before us and set the stage for Groveland's continued success.

The budget document is a financial plan, intended to articulate the goals and objectives set forth by the City Council. We are proud of the efforts made by staff to formulate a document that demonstrates the financial health of our community and that will serve as a meaningful and useful tool to monitor our financial progress.

Introduction

The City of Groveland operates under the city council/city manager form of government. Policy-making and legislative authority are vested in a city council consisting of a mayor and four city council members. The City Council is responsible for establishing policy, passing ordinances and resolutions, adopting the budget, appointing committees and other duties. The City Manager is responsible for carrying out the policies established by the City Council, and overseeing the day-to-day operations of the City. The City Council is elected on a non-partisan basis, and members serve two-year staggered terms, with two council members elected every year. The Mayor is elected to serve a two-year term.

The City of Groveland provides a full range of services, including police and fire protection; construction and maintenance of streets, sidewalks and other infrastructure; engineering; planning and community development; code enforcement; recreational programs and cultural events; as well as administration and support services. In addition, the City operates enterprise funds for water, wastewater, reclaimed water and sanitation services.

Budget Presentation

The annual operating and capital budget is presented in eight sections: Introductory Section; the Citywide Budget; the General Fund Budget including line item detail; Budgets for the various Special Revenue Funds including line item details; Budgets for the various Capital Project Funds including line item details; Budgets for the two Enterprise Funds; Budgets for the two Internal Service Funds including line item details; finally, the Capital Improvement Program Plan. The Introductory section includes this budget message, a budget summary by fund and the budget calendar. The Budget Detail section includes a summary and corresponding line item detail. The Capital Improvement Program section includes the major capital improvements planned over the next five-year period.

Budget in Brief

The proposed FY 2021 budget totals \$94,673,827 for all funds. This represents an increase of \$25,117,715 or 26.5% over the 2020 budget. Mostly to do with capital expenditures related to our utilities and South Lake Regional Park.

The proposed General Fund Budget expenses would increase by \$435 thousand or 2.6% compared to last year's budget. Capital expenditures in this year's budget include a robust \$38 million proposal which includes capacity upgrades, park construction, fire station, and replacement emergency vehicles. The Special Revenue Funds, which are monies restricted for specific purposes, decreased \$2.0 million. Finally, the Enterprise Funds increased by \$21.8 million and is attributed to the anticipated borrowing and grant funding for capacity increases with our water and wastewater system as identified through our master planning process.

Budget Highlights

Significant factors included in the proposed budget include:

- A Millage rate of 5.2000 per \$1,000 of assessed value; which represents no increase in mills from the previous year.
- The City's tax base increased over \$156 million, which provided an additional \$787 thousand in ad valorem tax revenue.
- School Resource Officers funded for all schools located in the city limits.
- Significant capital costs include: public safety vehicles (police vehicles-\$348 thousand, fire truck-\$675 thousand and brush truck-\$175 thousand), station 3 land purchase and design-\$750 thousand, South Lake Regional Park \$8.5 million, Cherry Lake Park Phase II-\$2 million, lower Florida Aquifer well and treatment plan-\$7 million and Sampey Wastewater Capacity Upgrade-\$7 million.
- Four net additional employees were included in the General Fund Budget – 2 communications technicians for Dispatch, 1 plans examiner and 1 permit clerk for Building Safety, and 1 part-time accounting clerk reclassified to full-time and 1 eliminated public information officer position.
- State of Florida revenue estimates reduced some anticipated revenues by about 10% or more. This led to the creation of a revenue stabilization fund to minimize impacts.
- Impact fee collections are estimated at 400 homes for the proposed budget due to the increased uncertainty. This is down from an average of 500 homes per year we have seen in recent years.

Budget Overview

The following costs represent common costs shared among all funds:

Personnel - The proposed budget includes a net of 4.5 new personnel positions for FY21. Positions include: 1 part-time communications technicians for Dispatch, 3 police officers for the School Resource Officer program, and 1 Director of Innovation & Technology position. The FY21 budget does reflect an increase in salaries of 3% and a \$1,000 bonus for each full time position. This budget also includes the full recognition of the Fire Department reorganization which included the addition of Battalion Chiefs and Deputy Chief of Operations.

Investments - Overall investment earnings are projected to increase from FY 2021. While liquidity and preservation of principle remain the primary focus of the City's investments, we continue to explore alternative means to increase the City's return on investments within the current investment policy.

Individual Fund Overview

The City prepares budgets for governmental and enterprise funds. The following section provides a brief overview of each fund.

Governmental Funds

General Fund - The proposed FY 2021 general fund budget is balanced at \$22,421,839, an increase of 13.8% from the FY 2020 budget. Projected general fund revenue, irrespective of transfers in, increased \$836 thousand over FY 2020. The majority of this increase is due to the growth in the City's tax base.

The general fund property tax revenues reflect an increase of approximately \$778 thousand or 14.1% over the preceding year. The City estimates that two thirds of the property tax revenue increase is attributable to new construction. The FY 2021 proposed property tax millage rate of 5.2000, reflects a 6.39% increase over the rolled-back rate of 4.8877. The rolled-back rate represents the rate that would produce the same amount of property tax revenue as the prior year. Overall, the assessed value of all property located within the corporate limits of the City is estimated at \$1.12 billion by the end of tax year 2020.

The general fund expenses are expected to increase by \$435 thousand. This is mostly attributable to maintaining service levels, the hiring of 3 School Resource Offices and the full recognition of the Fire Department reorganization. The City is proposing to maintain a general reserve of \$3.56 million or 25% and a revenue stabilization fund of \$1.75 million or 12.3% in the upcoming year for both long-term financial security and protection against unforeseen events.

Community Redevelopment Agency (CRA) Fund - The proposed FY 2021 community redevelopment agency fund budget is balanced at \$889,272, allocated for improvements in the CRA downtown area. Also included in this fund is \$429,753 for streetscape improvements in the Downtown. The expenditures planned for this fund will be committed under the direction of the Community Redevelopment Agency.

Building Services Fund - The proposed FY 2021 building services fund budget is balanced at \$3,424,443. Overall, operations increased by \$190 thousand and there is a proposed reduction to the permit rates included in this fund to minimize growth in overall reserves.

Grant Fund - The proposed FY 2021 grant fund budget is balanced at \$1,550,000. Included in this fund is the Community Development Block grant which was started in FY 2020 and is expected to be completed in FY 2021. Also included is anticipated funds the City may receive and spend utilizing the CARES Act funding distributed through Lake County. Funds allocated and spent through this fund are only done with confirmation of the grant acceptance.

Debt Service Fund - The proposed FY 2021 debt service fund budget is balanced at \$654,537. This fund is utilized for tracking and payment of debts on governmental expenditures. There are proposals for a potential debt issuance to be used for completion of the public safety complex, construction of permanent fire station 3, and Lake David additional streetscape.

Impact Fee Fund – The proposed FY 2021 impact fee fund budget is balanced at \$12,086,992. Revenues estimated in FY2021 are conservatively estimated for only 400 new homes due to uncertainty related to continued growth. This fund maintains our balances of all our impact fees used for eligible capital projects. Projects paid utilizing these funds are identified on our capital improvement plan.

Discretionary Sales Surtax Fund - The proposed FY 2021 discretionary sales surtax fund budget is balanced at \$1,447,223. This fund is our portion of the sales taxes for capital improvements and all the projects paid utilizing these funds are identified on our capital improvement plan.

Construction Fund - The proposed FY 2021 construction fund budget is balanced at \$12,250,000. This fund is designed to handle all major construction and we have proposed completion of the Public Safety Complex & Lake David Park, initial design and acquisition for permanent fire station 3, and construction for the South Lake Regional Park. South Lake Regional Park is contingent on our agreements with Lake County and acceptance by the City Council and the County Commission. If accepted this would allow Groveland to accelerate the construction of the park and cut the proposed timeline in half or more.

Information Technology Fund - The proposed FY 2021 information technology fund budget is balanced at \$1,563,880, an increase of 33.0% compared to the FY 2020 budget. FY20 was the first year of operations of this new internal service fund and initial costs were estimated from the various individual budgets. FY21 reflects the accurate costing of charges and the addition a new position: Director of Innovation and Technology.

Fleet & Facilities Maintenance Fund - The proposed FY 2021 fleet & facilities maintenance fund budget is balanced at \$829,275, an increase of 51.6% compared to the FY 2020 budget. FY20 was the first year of operations of this new internal service fund and initial costs were estimated from the various individual budgets. In addition, the City will be completing the construction of the Public Safety Complex which will increase facility cleaning expenses and utility services.

Enterprise Funds

Water & Sewer Utility Fund - The proposed FY 2020 utility operating fund budget is balanced at \$32,016,565, an increase of 194.7% over the FY 2020 budget. The primary reason for this increase is the proposed Capital Improvement Plan generated from our Utility Master Planning efforts. This plan is proposing \$18,615,000 in improvements in year 1 and a total of \$57.6 million over the current 5 year plan. The improvements represent major investments to increase capacity, enhance service, and provide system security.

The new large dollar expenditure items included in this year's utility operating fund relate to the following:

- Lower Floridian Well & Treatment Facility
- Meter Change Out Program
- Wastewater Headworks upgrade
- Sampey WWTP Capacity Upgrade
- Lift station replacements and rehabs
- Upgrade to Water Plant #1

Many of the proposed improvements are submitted through the Florida State Revolving Loan program and the Department of Environmental Protection for efficient funding options and each proposed major project is being extensively evaluated to determine the best time to proceed during the 5 year capital improvement plan and contingent upon receiving cost sharing grants and low interest loans (1-2%) from the State of Florida.

Sanitation Services Fund - The proposed FY 2021 sanitation services fund budget is balanced at \$3,339,801, an increase of 24.5% compared to the FY 2020 budget. This increase reflects the proposed creation of commercial solid waste disposal as part of the enterprise operations instead of utilizing nonexclusive franchise haulers.

Capital Improvement Program

The City operates a Capital Improvement Program (CIP) to ensure adequate public facilities are in place as the City continues to grow. The overall CIP, with its five-year timeframe, includes approximately both capital and

infrastructure needs. Some of the major infrastructure projects include: expansion of the Sampey Wasterwater Treatment Plant, a lower Floridian well and treatment plant, new fire station, and South Lake Regional Park.

Conclusion

During the year, we have faced a challenge with a public health crisis and have invested time, resources into assisting, and our community safe and functioning. This year we anticipate starting projects, which will assist Groveland accommodating growth while maintaining a small town feel with our natural features. We anticipate our continued efforts to improve with our planning, sustainable growth and fiscal responsibility.

In summary, the Fiscal Year 2020-2021 budget represents a sound financial and operating plan that address Groveland’s priorities while continuing to provide an outstanding level of service to our residents. In order to maintain fiscal responsibility, Groveland will create a financial sustainability policy for the City Council to adopt. Our goal is to utilize the growth from our annexations and commercial construction to reduce the overall tax burden on the resident. Over the last two years we have annexed 764 acres of property with an estimated value of \$21 million. Combining the investments of Kroger, Amazon, and other developers, this has the potential to increase our tax base by \$120-200 million once these projects are completed. These projects represent a potential increase in General Fund revenues of \$1 million to support demand for services and enhanced quality of life. These increases and timing will be crucial to the development of our future budgets and long term financial health.

Acknowledgements

We would like to especially thank the Mayor and Council Members for their interest and support in planning, budgeting, and conducting the financial operations of the City in a responsible and prudent manner. Thank you to the countless residents and members of boards, commissions, and committees who contribute ideas and insights to the budget process and to making Groveland a better community.

The preparation of this budget on a timely basis could not have been accomplished without the efficient and dedicated services of the Finance Department. We would like to express our appreciation to all members of the Department who assisted and contributed to its preparation. Also, appreciation is expressed to all employees throughout the City, particularly those employees who were instrumental in the successful completion of this annual operating and capital budget.

Respectfully submitted,



Michael Hein
City Manager



John Ter Louw
Finance Director

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Financial Polices

This section describes the major financial policies that affect the City's long-term financial planning and budgeting processes.

Investment Policy

Investments in the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio and to meet the cash flow demands of City operations.

- To maintain the safety of public funds, the City shall diversify its investments to avoid incurring unreasonable and avoidable risk.
- The City's investment strategy shall provide sufficient liquidity to meet the City's operating, payroll, and capital requirements.
- The City's investment portfolio shall be designed with the intent of attaining a market rate of return throughout budgetary and economic cycles, while minimizing investment risk.
- Asset protection measures required by the Florida Statutes are incorporated.

Accounting and Reporting Policy

All financial transactions of the City shall be properly authorized, documented, and reported.

- All disbursements of funds shall be within budget limits, authorized at the appropriate level, and supported with proper documentation.
- Monthly financial and performance reports shall be prepared and distributed to the City Council, City Manager, and Department Heads by the Finance Department.
- An independent audit of the City's financial books, records, statements, and reports shall be conducted by a Certified Public Accountant annually.

Grant Management

Outside sources of revenue through grant funding shall be maximized. However, careful consideration to departmental objectives and programming priorities shall be given before grant applications are prepared. Duplication of services shall be avoided and expanded levels of service shall be analyzed thoroughly before proceeding with a funding request.

Budget Preparation and Adjustment

City budgets shall be planned and prepared to conform to State law and Article VI, Section 6.02 of the City Charter. This includes the creating a balanced budget. A balanced budget is described as the amount available from taxation and other sources (revenues), including amounts carried over from prior fiscal years that must equal the total appropriations for expenditures and reserves.

- The legal level of authority shall be at the department level.
- The annual City budget shall be approved by September 30th proceeding the fiscal year which begins October 1st and ends September 30th.
- During the development of the budget, the impact of the proposed budget on the next fiscal year will be evaluated.

- Once the budget has been adopted, the City Manager may authorize the transfer of any unencumbered appropriation balance between general classifications of expenditures within a department.
- At the close of each fiscal year, the unencumbered balance of each appropriation shall revert to the respective fund from which it was appropriated.

Debt Management

Borrowings in the City shall be undertaken in a manner which seeks to ensure efficiency and equity for the taxpayers.

- Efficiency means getting the best return for a given commitment of resources. When the efficiency with which government services are performed can be greatly increased by substituting capital expenditures for current expenditures, debt shall be considered.
- Equity means that the beneficiaries from capital expenditures shall pay for them. Maturity of the debt shall be approximately equivalent to the period over which the asset will be used.

Working Capital/Fund Balance

A fund balance reserve shall be maintained in the General Fund to ensure adequate cash flow. This reserve should be an amount equal to 15% of budgeted operating expenditures. Adequate fund balance and reserves shall be maintained in the Enterprise Funds should be an amount equal to 20% of budgeted operating expenditures.

Preservation of Capital Assets

Sufficient funds shall be appropriated each year for the purpose of preserving and replacing capital assets that are vital to the ongoing delivery of government services.

- Specific schedules for routine capital maintenance of City facilities shall be developed and funded as revenues allow.

Specific schedules for the replacement of vehicles and computer equipment shall be developed and funded as revenues allow.

Budget Process

Balanced Budget

Pursuant to Florida Statute 166.241(2), all municipalities within the State of Florida must adopt a budget each fiscal year by ordinance or resolution unless otherwise required by the City's Charter. The statute requires that the adopted budget must regulate expenditures/expenses of the City and the City may not expend or contract for expenditures/expenses in any fiscal year except pursuant to the adopted budget. The budget must be balanced from amounts available from taxation and other sources (including amounts carried over from prior fiscal years) to total appropriations for expenditures/expenses and reserves.

Budget Preparation and Adoption

In April, the Finance Department opens up the Capital Improvement Program budgets to all the department heads. Department heads submit their Capital Improvement Programs to Finance by the end of April. In May, the Finance Department opens up the Departmental Budgets to department heads for review and submission by the end of May. During the Month of June, the Finance Director and the City Manager, review each of the respective budgets and create the consolidated balanced budget which will be presented to the City Council for review at their workshops.

The proposed budget includes expenditures/expenses and the means of financing them. The City holds two budget workshops for the City Council to review the proposed budget. Pursuant to Florida Statutes, two public hearings are held in September, the first public hearing is for the adoption of tentative millage rates and tentative budget. Within fifteen days after the first public hearing, the City must advertise the final (second) public hearing in the newspaper. The City must hold the second public hearing two to five days after the advertisement appears in the newspaper. The second public hearing adopts the final millage rates, the annual budget, and the Capital Improvement program. The appropriated budget is prepared by department/division, fund, and functional units.

Budget Monitoring

The budget is monitored monthly by the Finance Department to track variances between the budgeted and actual amounts. Variances are identified and investigated. Departments are also required to monitor their budgets.

Budget Amendments

Florida law regarding budget amendment policies states that amendments may be made anytime during the fiscal year or within 60 days after the end of the fiscal year. The City's Charter requires that budget amendments are to be approved as a resolution unless additional appropriations of revenues are presented. If additional appropriations of revenues are presented budget amendments are to be approved by an ordinance.

Budget Calendar

Dates	Description
March 1	Initial Budget Discussions between Finance Director and City Manager
April 1	Capital Improvement Programs released to department heads
April 30	Capital Improvement Programs submitted to Finance
May 1	Department operating budgets released to department heads
May 31	Department operating budgets submitted to Finance
June 1	Preliminary Best Estimate Property Tax Base Received from LCPA
June 15	Finalize Budget Proposal
June 28	Budget Workshop Document Distributed
July 2 nd and 10 th	Budget Workshops – City Council (2)
July 27	Set Not to Exceed Millage Rate
August 1	Certification of the completed DR-420; Certification of the roll-back rate, proposed Millage rate, proposed non-ad valorem rates and time, date and place of the first required public hearing.
September 8	First (Tentative) Millage & Budget Public Hearings
September 21	Second (Final) Millage & Budget Public Hearings

The City cannot hold public hearings the same day as the Lake County School District or the Lake County Board of County Commissioners:

July 27	Lake County School Board- First Public Hearing
September 14	Lake County School Board- Second Public Hearing
September 15	Lake County Board of County Commissioners - First Public Hearing
September 29	Lake County Board of County Commissioners - Second Public Hearing

Basis of Accounting and Budgeting

Basis of accounting is when revenues and expenditures/expenses are recognized in accounts and reported in the City's financial statements. This basis is also related to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*, as are the proprietary fund financial statements and fiduciary fund financial statements. The basis of budgeting for proprietary and fiduciary funds is the same used for the basis of accounting in the City's audited financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. The basis for budgeting these funds is the same used for the basis of accounting in the City's audited financial statements. Revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period. Measurable is the amount of the transaction that can be determined and available is collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers revenues to be available if they are collected within 60 days of the end of the fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims, and judgments, are recorded only when payment is due.

Property taxes, sales taxes, franchise fees, utility taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recorded as earned since they are measurable and available. In applying the susceptible to accrual concept to intergovernmental revenues, revenues are recognized when all eligibility requirements are met. All other revenue items are considered to be measurable and available only when cash is received by the City.

Financial transactions of the City are recorded in individual funds. The operations of each fund are accounted for using a separate set of self-balancing accounts. These accounts consist of assets, liabilities, deferred outflows/inflows of resources, net position/fund balance, revenues, and expenditures/expenses. Fund accounting is used to demonstrate legal compliance and to assist financial management by segregating transactions related to certain government functions or activities.

The City maintains accounting records in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard setting body for governmental accounting and financial reporting.

Budget Overview

The City of Groveland is a municipal government located in Lake County in the Central Florida area. The City, the Lake County School Board, the County, the State of Florida and various other entities have separate taxing authorities. Each governmental unit is responsible for specific service provisions to Groveland residents.

The City of Groveland Budget currently provides budgets for various different fund types. Governmental Generally Accepted Accounting Principles (GAAP) require fund accounting to be utilized. The operations of each fund are accounted for in a separate set of self-balancing accounts, which is comprised of assets, liabilities, deferred outflows/inflows of resources, net position/fund balance, revenues, and expenditures/expenses. Funds may be continuous or may be closed out after their special purpose has been served. A detailed listing of all City funds is included in the “Fund Descriptions” section of this budget book.

The City's primary sources of revenue are ad valorem taxes, utility service taxes, franchise fees, public safety revenues, charges for services, intergovernmental revenues, sanitation revenues, and water/wastewater revenues. Additional revenue is derived from interest income, fines and forfeitures, licenses and permits, and other miscellaneous revenues.

The City's major expenditure categories include general government, public safety, economic and physical environment, recreation, public works, and capital outlay in the General Fund. Other major categories include debt service, operating and administrative expenses, and capital projects in the other governmental and the proprietary funds. The City's budgeted governmental funds include the General Fund, special revenue funds, a debt service fund, and a capital projects fund. Proprietary funds include the City's enterprise funds. Detailed expenditure/expense information is listed throughout this budget book.

The City provides its residents with a full range of services. A brief listing of City services include the following:

- Police and Fire Services
- Emergency Medical Services
- Recreational Programs
- Infrastructure Improvements
- Planning and Zoning
- General Administrative Services
- Water and Wastewater Services
- Stormwater Services



Fund Overview

Governmental Funds

General Fund

The General Fund serves as the primary reporting vehicle for current government operations. The General Fund, by definition, accounts for all current financial resources not required by law or administrative action to be accounted for in another fund.

Special Revenue Funds

Special revenue funds are used when legal requirements restrict specific resources to be expended for specific purposes, with the exception of trusts, capital projects or debt service. The Community Redevelopment Fund accounts for the revenues and expenditures of the tax increment district. There are two additional special revenue funds to account for Building Services and Grants.

Capital Project Funds

Capital project funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. There are three capital project funds consisting of the Impact Fee Fund, Discretionary Sales Surtax Fund and Construction Fund.

Debt Service Fund

Debt service fund is to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Proprietary Funds

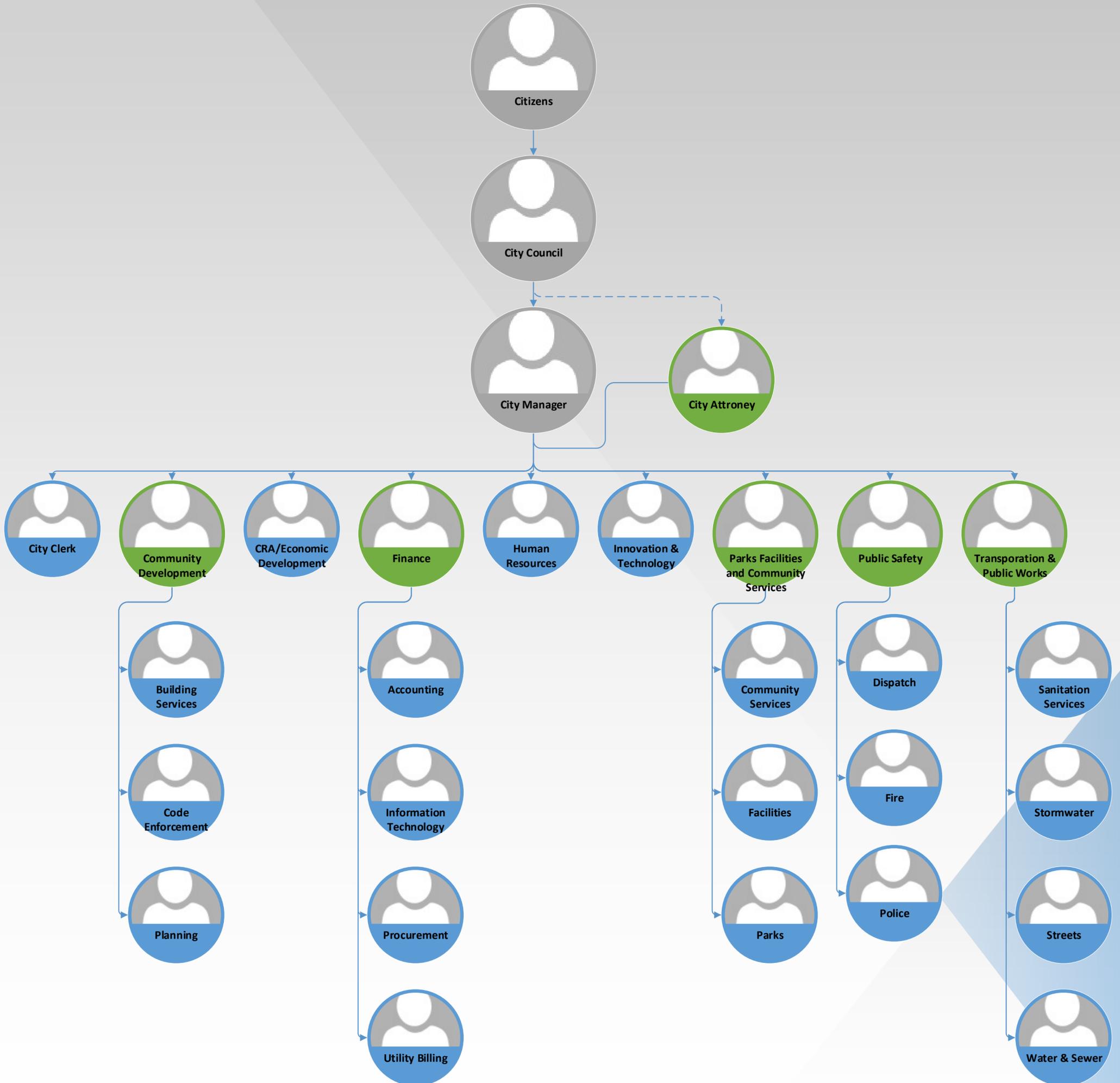
Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to a business. The cost of providing goods or services to the general public on a continuing basis should be finance or recovered through user charges. Currently there are two enterprise funds which consist of the Water and Sewer Utility Fund and the Sanitation Services Fund.

Internal Service Funds

Internal service funds are to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. There are two internal service funds for Information Technology Fund and Facilities and Fleet Maintenance Fund.

City of Groveland Organization Chart



Full-Time Equivalent Position Summary Schedule

Fund	Department	FY2018-19 Budget	FY2019-20 Budget	FY2020-21 Adopted Budget	Change
General Fund	Mayor and Council	5.00	5.00	5.00	-
General Fund	City Manager	4.65	2.45	2.45	-
General Fund	City Clerk	-	2.20	2.20	-
General Fund	Finance Department	4.79	4.17	4.17	-
General Fund	Human Resources	1.50	1.15	1.15	-
General Fund	Legal Council	-	-	-	-
General Fund	Community Development	4.15	5.30	5.30	-
General Fund	Fire Department	21.95	39.90	39.90	-
(1) General Fund	Police Department	35.48	45.98	48.98	3.00
(1) General Fund	Dispatching	10.00	10.00	10.50	0.50
(2) General Fund	Code Enforcement	1.90	2.40	1.90	(0.50)
General Fund	Streets	7.25	6.75	6.75	-
General Fund	Economic Development	-	0.58	0.58	-
General Fund	Parks & Recreation	8.25	10.00	10.00	-
Community Redevelopment Agency	Community Redevelopment Agency	1.50	0.42	0.42	-
(2) Building Services Fund	Building Services	5.84	5.66	6.16	0.50
Water & Sewer Utility	Water & Sewer Utility	28.75	8.55	8.55	-
(3) Information Technology	IT Department	-	3.00	4.00	1.00
Fleet & Facilities Maintenance	Facilities Management	-	3.00	3.00	-
Fleet & Facilities Maintenance	Fleet Management	-	2.00	2.00	-
Total		141.00	158.51	163.00	4.50

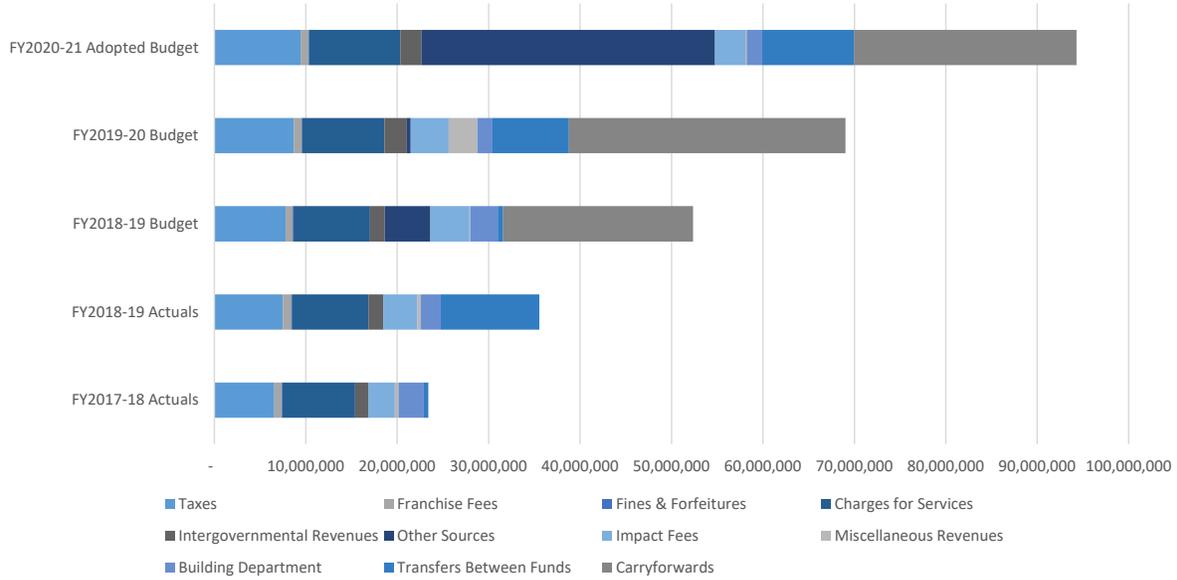
- (1) Police increases are a result of hiring 3 police officers for the School Resource Program and hiring a part-time dispatcher.
- (2) This changes are a reallocation of staff from Business Tax Receipts to Building Services.
- (3) New position proposed for a Director of Innovation and Technology.

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Overall Budget Summary

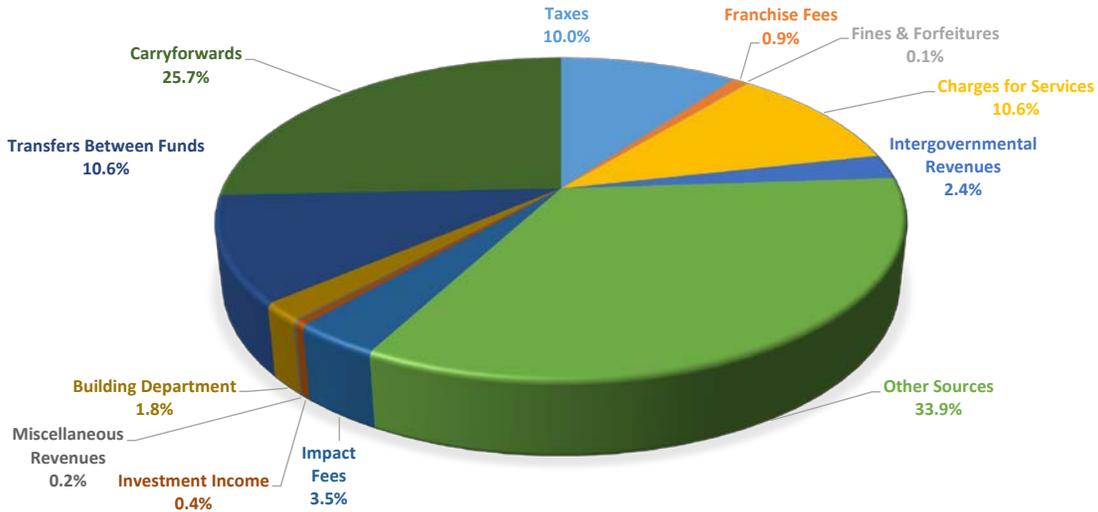
Revenues



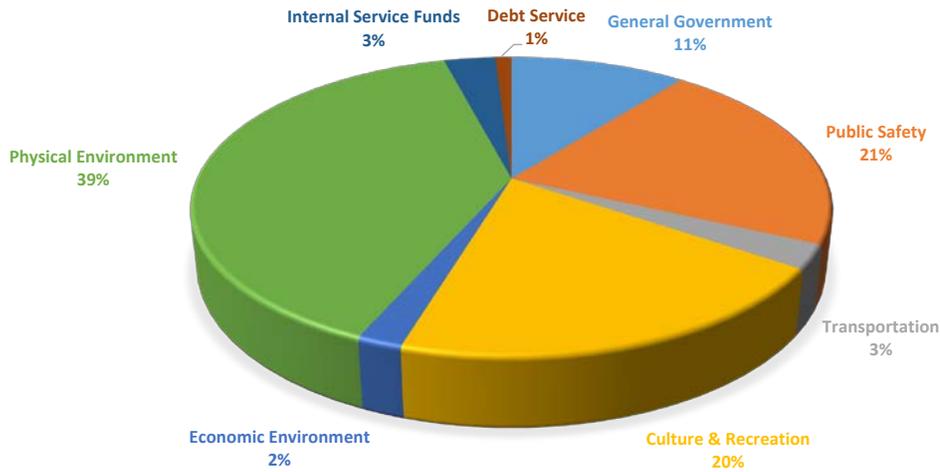
Budget Revenue Summary by Category

Revenues	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21	\$ Change	Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget		
Taxes	6,555,514	7,495,110	7,801,761	8,694,121	9,438,281	744,160	7.9%
Franchise Fees	783,367	892,355	767,199	845,142	844,089	(1,053)	-0.1%
Fines & Forfeitures	82,966	66,729	94,605	74,584	56,618	(17,966)	-31.7%
Charges for Services	7,977,927	8,398,086	8,355,668	8,985,701	9,990,414	1,004,713	10.1%
Intergovernmental Revenues	1,443,755	1,628,668	1,607,433	2,444,607	2,311,157	(133,450)	-5.8%
Other Sources	5,800	10,350	4,995,000	418,656	32,103,656	31,685,000	98.7%
Impact Fees	2,890,806	3,712,743	4,271,800	4,154,500	3,323,600	(830,900)	-25.0%
Investment Income	288,101	481,323	274,384	522,649	391,012	(131,637)	-33.7%
Miscellaneous Revenues	405,633	365,092	86,636	3,160,936	149,451	(3,011,485)	-2015.0%
Building Department	2,765,131	2,184,369	3,008,907	1,639,085	1,699,056	59,971	3.5%
Transfers Between Funds	500,000	10,779,507	600,000	8,358,495	10,057,341	1,698,846	16.9%
Carryforwards	-	-	20,755,817	30,257,636	24,309,152	(5,948,484)	-24.5%
Total	23,699,000	36,014,330	52,619,210	69,556,112	94,673,827	25,117,715	26.5%

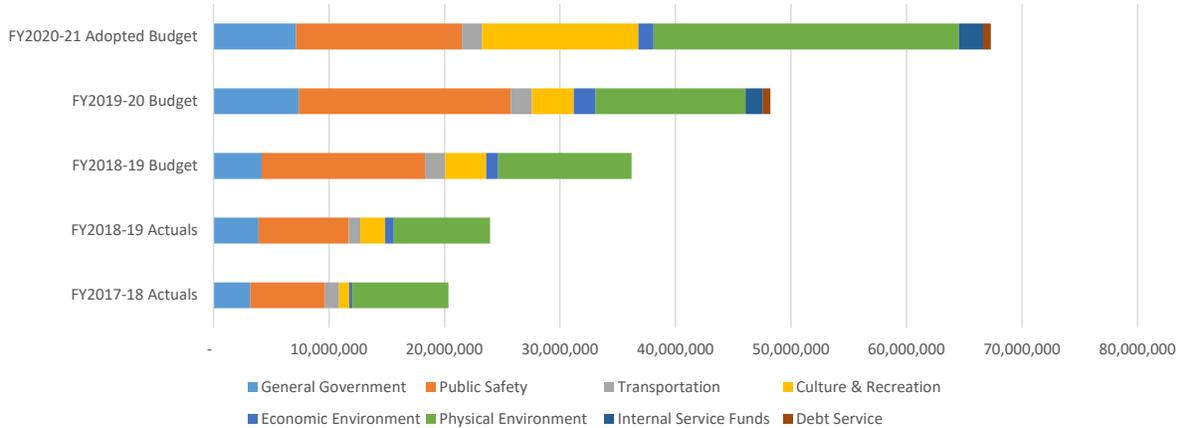
OVERALL FY2020-21 ADOPTED BUDGET REVENUES



OVERALL FY2020-21 ADOPTED BUDGET EXPENSES EXCLUDING RESERVES & TRANSFERS



Expenses Excluding Reserves & Transfers



Budget Expense Summary by Category

Expenses	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21	\$ Change	Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget		
General Government	3,185,872	3,909,162	4,182,118	7,389,851	7,147,277	(242,574)	-3.4%
Public Safety	6,474,452	7,796,301	14,127,389	18,363,365	14,350,092	(4,013,273)	-28.0%
Transportation	1,205,680	998,376	1,744,465	1,816,341	1,734,207	(82,134)	-4.7%
Culture & Recreation	888,660	2,156,376	3,564,734	3,624,066	13,561,529	9,937,463	73.3%
Economic Environment	260,071	736,190	1,031,738	1,886,197	1,310,478	(575,719)	-43.9%
Physical Environment	8,320,611	8,348,968	11,546,225	12,973,710	26,441,948	13,468,238	50.9%
Internal Service Funds	-	-	-	1,508,145	2,092,652	584,507	27.9%
Debt Service	-	-	-	654,754	654,537	(217)	0.0%
Transfers Between Funds	500,000	10,779,507	600,000	8,358,495	10,057,341	1,698,846	16.9%
Reserves	-	-	15,822,541	12,981,187	17,323,766	4,342,579	25.1%
Total	20,835,346	34,724,881	52,619,210	69,556,112	94,673,827	25,117,715	26.5%

Budget Summary by Fund Type
City of Groveland Fiscal Year 2020-2021

Millage Per \$1,000							
General Fund	5.2000						
Estimated Revenues	General Fund	Special					Total
		Revenue Funds	Debt Service Fund	Capital Project Funds	Enterprise Funds	Internal Service Funds	
Taxes							-
Ad Valorem Taxes	5,534,382	-	-	-	-	-	5,534,382
Sales and Use Taxes	1,807,518	-	-	1,422,223	-	-	3,229,741
Incremental Taxes	-	674,158	-	-	-	-	674,158
Franchise Fees	844,089	-	-	-	-	-	844,089
Fines & Forfeitures	56,618	-	-	-	-	-	56,618
Charges for Services	772,676	-	-	-	9,217,738	-	9,990,414
Intergovernmental Revenues	1,661,157	650,000	-	-	-	-	2,311,157
Other Sources	418,656	900,000	-	13,250,000	17,535,000	-	32,103,656
Impact Fees	-	-	-	3,323,600	-	-	3,323,600
Investment Income	199,841	24,171	-	125,000	42,000	-	391,012
Miscellaneous Revenues	99,365	48,086	-	-	2,000	-	149,451
Building Department	-	1,699,056	-	-	-	-	1,699,056
Internal Service Charges	-	-	-	-	-	2,393,155	2,393,155
Total Sources	11,394,302	3,995,471	-	18,120,823	26,796,738	2,393,155	62,700,489
Transfers In	6,409,649	-	654,537	600,000	-	-	7,664,186
Fund Balances/Reserves/Net Assets	4,617,888	1,868,244	-	9,263,392	8,559,628	-	24,309,152
Total Revenues, Transfers & Balances	22,421,839	5,863,715	654,537	27,984,215	35,356,366	2,393,155	94,673,827

Expenditures	General Fund	Special					Total
		Revenue Funds	Debt Service Fund	Capital Project Funds	Enterprise Funds	Internal Service Funds	
General Government	3,076,371	4,042,906	-	28,000	-	-	7,147,277
Public Safety	8,763,743	900,000	-	4,686,349	-	-	14,350,092
Transportation	1,156,693	-	-	577,514	-	-	1,734,207
Culture & Recreation	1,182,529	-	-	12,379,000	-	-	13,561,529
Economic Environment	433,172	877,306	-	-	-	-	1,310,478
Physical Environment	-	-	-	-	26,441,948	-	26,441,948
Internal Services	-	-	-	-	-	2,092,652	2,092,652
Debt Services	-	-	654,537	-	-	-	654,537
Total Expenditures	14,612,508	5,820,212	654,537	17,670,863	26,441,948	2,092,652	67,292,720
Transfers Out	2,494,589	42,188	-	600,000	6,920,564	-	10,057,341
Fund Balances/Reserves/Net Assets	5,314,742	1,315	-	9,713,352	1,993,855	300,502	17,323,766
Total Appropriated Expenditures, Transfers, Reserves & Balances	22,421,839	5,863,715	654,537	27,984,215	35,356,366	2,393,155	94,673,827

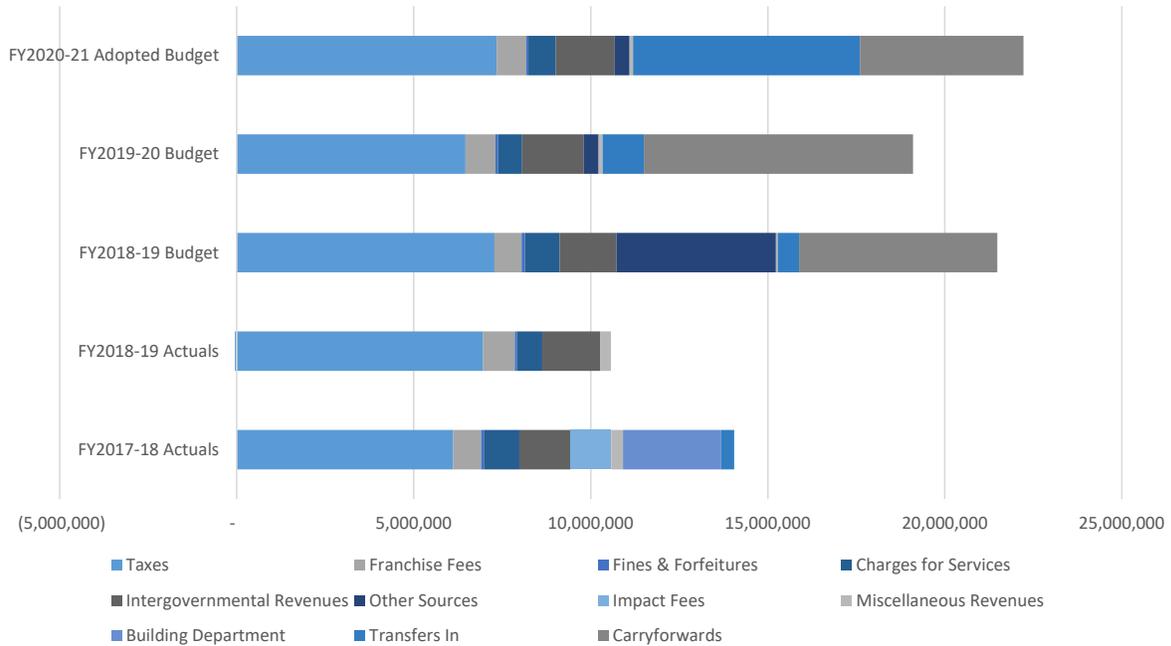
The tentative, adopted and/or final budgets are on file in the office of the aboved referenced taxing authority as a public record.

General Fund



General Fund Budget Summary

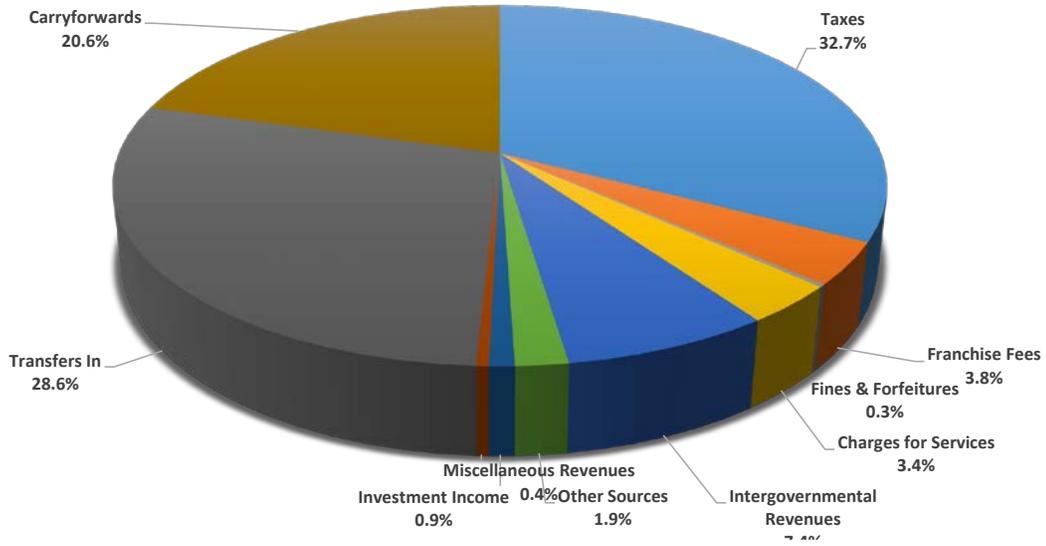
Revenues



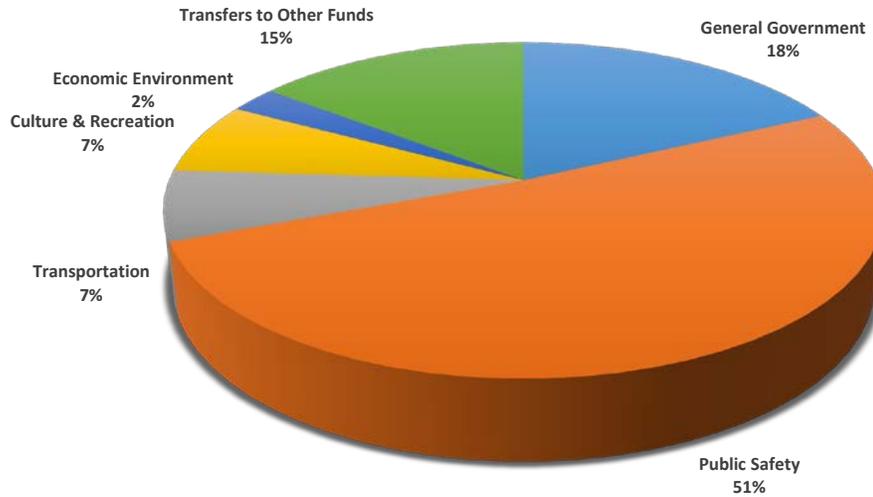
Budget Revenue Summary by Category

Revenues	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Taxes	6,117,969	6,959,779	7,278,886	6,463,473	7,341,900	878,427	12.0%
Franchise Fees	783,367	892,355	767,199	845,142	844,089	(1,053)	-0.1%
Fines & Forfeitures	82,966	66,729	94,605	74,584	56,618	(17,966)	-31.7%
Charges for Services	997,267	714,202	980,333	677,265	772,676	95,411	12.3%
Intergovernmental Revenues	1,443,755	1,628,668	1,607,433	1,744,607	1,661,157	(83,450)	-5.0%
Other Sources	5,800	10,350	4,500,000	418,656	418,656	-	0.0%
Impact Fees	1,144,026	-	-	-	-	-	0.0%
Investment Income	203,659	222,046	237,413	223,074	199,841	(23,233)	-11.6%
Miscellaneous Revenues	337,790	300,034	55,042	110,798	99,365	(11,433)	-11.5%
Building Department	2,765,131	(281)	-	-	-	-	0.0%
Transfers In	375,000	(46,619)	600,000	1,164,198	6,409,649	5,245,451	81.8%
Carryforwards	-	-	5,598,315	7,607,414	4,617,888	(2,989,526)	-64.7%
Total	14,256,729	10,747,264	21,719,226	19,329,211	22,421,839	3,092,628	13.8%

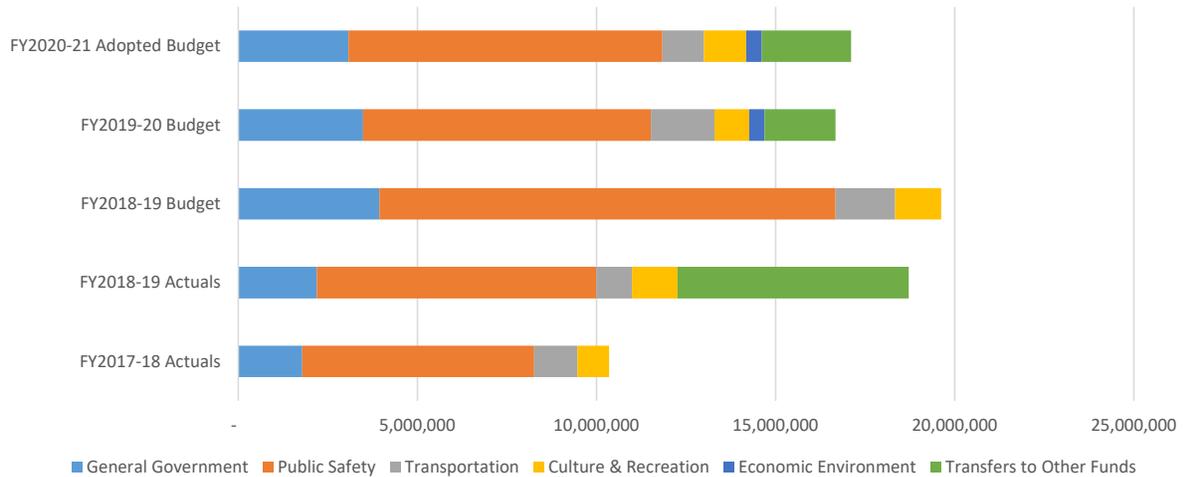
General Fund FY2020-21 Adopted Budget Revenues



General Fund FY2020-21 Adopted Budget Expenses Excluding Reserves



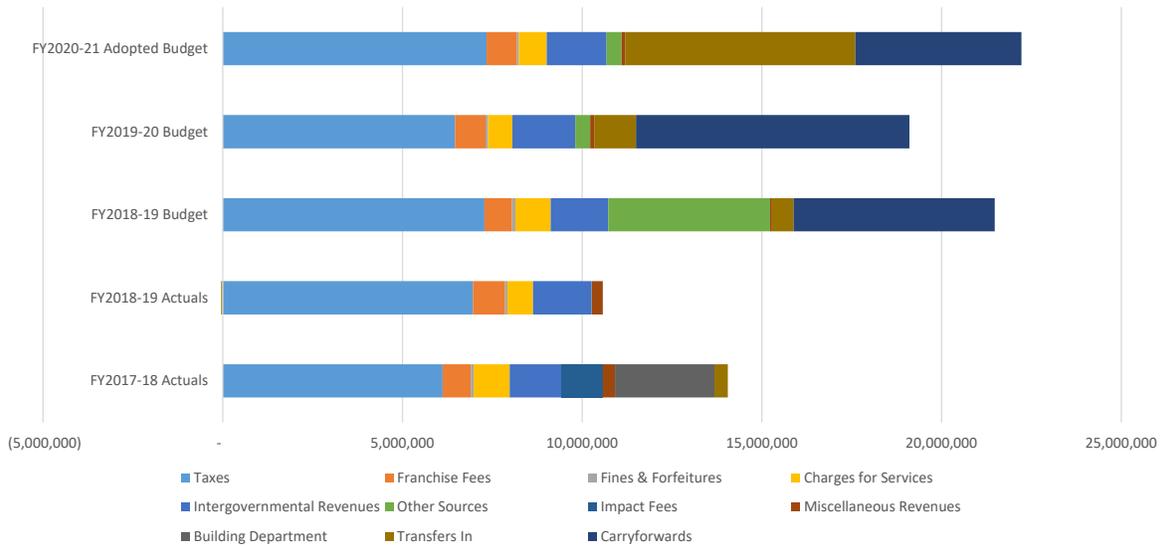
Expenses Excluding Reserves



Budget Expense Summary by Category

Expenses	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21	\$ Change	Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget		
General Government	1,784,649	2,194,821	3,942,697	3,486,622	3,076,371	(410,251)	-13.3%
Public Safety	6,474,452	7,796,301	12,730,064	8,031,217	8,763,743	732,526	8.4%
Transportation	1,205,680	998,376	1,665,896	1,776,341	1,156,693	(619,648)	-53.6%
Culture & Recreation	888,660	1,269,253	1,285,715	966,948	1,182,529	215,581	18.2%
Economic Environment	-	-	-	430,514	433,172	2,658	0.6%
Transfers to Other Funds	-	6,455,312	-	1,980,049	2,494,589	514,540	20.6%
Reserves	-	-	2,094,853	2,657,519	5,314,742	2,657,223	50.0%
Total	10,353,441	18,714,063	21,719,226	19,329,211	22,421,839	3,092,628	13.8%

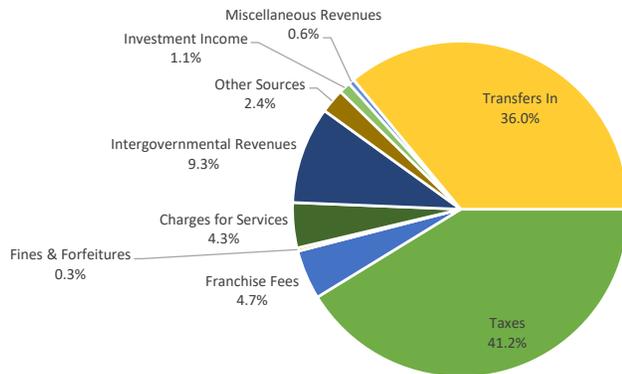
General Fund Revenues



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21 Adopted Budget	\$ Change	Percent Change
Taxes	6,117,969	6,959,779	7,278,886	6,463,473	7,341,900	878,427	12.0%
Franchise Fees	783,367	892,355	767,199	845,142	844,089	(1,053)	-0.1%
Fines & Forfeitures	82,966	66,729	94,605	74,584	56,618	(17,966)	-31.7%
Charges for Services	997,267	714,202	980,333	677,265	772,676	95,411	12.3%
Intergovernmental Revenues	1,443,755	1,628,668	1,607,433	1,744,607	1,661,157	(83,450)	-5.0%
Other Sources	5,800	10,350	4,500,000	418,656	418,656	-	0.0%
Impact Fees	1,144,026	-	-	-	-	-	0.0%
Investment Income	203,659	222,046	237,413	223,074	199,841	(23,233)	-11.6%
Miscellaneous Revenues	337,790	300,034	55,042	110,798	99,365	(11,433)	-11.5%
Building Department	2,765,131	(281)	-	-	-	-	0.0%
Transfers In	375,000	(46,619)	600,000	1,164,198	6,409,649	5,245,451	81.8%
Carryforwards	-	-	5,598,315	7,607,414	4,617,888	(2,989,526)	-64.7%
Total Revenues	14,256,729	10,747,264	21,719,226	19,329,211	22,421,839	3,092,628	13.8%

FY2020-21 Adopted Budget Revenues



General Fund Revenues
Budget Details

Taxes	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Ad Valorem Taxes	3,159,064	3,789,385	4,066,299	4,755,558	5,534,382	778,824	14.1%
Delinquent Property Taxes	178,464	79,686	175,000	131,454	130,000	(1,454)	-1.1%
Local Option Gas Tax	228,189	249,573	242,437	266,742	250,304	(16,438)	-6.6%
Discretionary Tax	1,322,696	1,468,201	1,597,816	-	-	-	0.0%
Utility Tax - Electric	839,443	980,212	815,897	902,744	998,520	95,776	9.6%
Utility Tax - Gas	43,125	40,276	48,226	47,723	47,723	-	0.0%
Utility Tax - Propane Gas	10,848	17,402	9,850	19,525	17,573	(1,952)	-11.1%
Communication Services Tax	305,094	303,121	311,978	309,536	363,398	53,862	14.8%
Local Business Tax	31,046	31,923	11,383	30,191	-	(30,191)	0.0%
Total	6,117,969	6,959,779	7,278,886	6,463,473	7,341,900	878,427	12.0%

Franchise Fees	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Franchise Fee - Electricity	711,754	819,594	690,027	760,785	805,321	44,536	5.5%
Franchise Fee - Gas	31,105	33,284	35,000	38,768	38,768	-	0.0%
Franchise Fee - Solid Waste	40,508	39,476	42,172	45,589	-	(45,589)	0.0%
Total	783,367	892,355	767,199	845,142	844,089	(1,053)	-0.1%

Fines & Forfeitures	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Fines And Forfeitures	67,996	53,683	78,057	58,650	44,000	(14,650)	-33.3%
Restitution	237	0	-	-	-	-	0.0%
Violations Local Ordinances	12,333	6,618	14,028	6,576	6,618	42	0.6%
Code Enforcement Fines	2,400	6,428	2,520	9,358	6,000	(3,358)	-56.0%
Total	82,966	66,729	94,605	74,584	56,618	(17,966)	-31.7%

Charges for Services	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Right of Way Utilization Permit	-	-	-	-	1,000	1,000	100.0%
Rental Dwelling Related Fees	13,693	17,140	14,984	15,951	-	(15,951)	0.0%
Zoning Change Fee -	8,021	2,575	-	-	2,500	2,500	100.0%
Zoning Clearance -	40,975	40,410	41,706	31,640	33,912	2,272	6.7%
Lot Split -	1,500	2,179	2,000	3,810	2,000	(1,810)	-90.5%
Architectural Plan Review -	7,561	3,279	4,000	2,100	4,000	1,900	47.5%
Variance Requests -	4,925	1,500	-	1,800	1,000	(800)	-80.0%
Street Vacations -	800	800	2,000	2,400	500	(1,900)	-380.0%
Annexation Requests -	8,950	(400)	-	2,700	3,000	300	10.0%
Site Plan -	3,475	6,500	2,000	1,550	6,000	4,450	74.2%
Comprehensive Plan -	700	-	2,400	3,400	-	(3,400)	0.0%
Preliminary Plat -	2,400	-	4,000	2,400	-	(2,400)	0.0%
Final Plat -	11,665	5,400	5,000	3,600	3,600	-	0.0%
Tree Removal Permit -	550	2,050	-	1,150	1,000	(150)	-15.0%
Concurrency Review -	700	-	-	-	-	-	0.0%
Planned Unit Development -	10,243	24,175	3,500	-	-	-	0.0%
Conditional Use Permit -	-	-	1,600	-	-	-	0.0%
Construction Plan Review -	3,200	6,600	5,000	-	4,000	4,000	100.0%
County Impact/Admin Fees	61,000	56,600	60,760	49,135	49,135	-	0.0%
Bldg. Dept. Admin Fees	395,366	302,006	396,602	230,159	195,635	(34,524)	-17.6%
Electronic Filing and Storage Fee	392,636	207,046	400,996	230,159	195,635	(34,524)	-17.6%
Lien/Search Fees	12,675	15,750	11,633	15,415	15,415	-	0.0%
Election Qualifying Fees	2,515	676	2,500	2,500	1,000	(1,500)	-150.0%

Police Services	2,405	2,909	2,328	54,721	237,087	182,366	76.9%
Fingerprinting	553	635	624	757	757	-	0.0%
Foreclosure Registry	1,300	1,300	1,200	918	1,000	82	8.2%
Summer Recreation Program	-	-	5,000	7,500	1,000	(6,500)	-650.0%
Community Building Rental	9,460	15,072	10,500	13,500	13,500	-	0.0%
Total	997,267	714,202	980,333	677,265	772,676	95,411	12.3%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
	Actuals	Actuals	Budget	Budget	Adopted	\$ Change	Percent Change
Intergovernmental Revenues							
State Gas Tax - Shared Revenue	103,576	120,789	113,490	121,838	113,138	(8,700)	-7.7%
State Sales Tax - Shared Revenue	331,617	386,727	379,945	416,316	399,726	(16,590)	-4.2%
Mobile Home License	7,199	7,311	8,919	7,929	9,135	1,206	13.2%
Alcoholic Beverage Tax	4,262	8,813	4,213	4,213	3,792	(421)	-11.1%
1/2 Cent Sales Tax	842,856	942,421	943,095	1,019,686	977,784	(41,902)	-4.3%
Firefighters Supplemental Comp.	8,400	8,400	4,200	4,200	4,200	-	0.0%
Agency Sharing - Als (1/10 Of 1 Mill)	115,726	118,231	123,367	137,315	123,583	(13,732)	-11.1%
County Recycling - Shared Revenue	-	2,582	-	-	-	-	0.0%
County One Cent Gas Tax - Sr	30,119	33,394	30,204	33,110	29,799	(3,311)	-11.1%
Total	1,443,755	1,628,668	1,607,433	1,744,607	1,661,157	(83,450)	-5.0%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
	Actuals	Actuals	Budget	Budget	Adopted	\$ Change	Percent Change
Other Sources							
Debt Proceeds	-	-	4,500,000	-	-	-	0.0%
Proceeds From Sale Of Assets	4,600	946	-	-	-	-	0.0%
Federal Grant Funding	-	4,404	-	418,656	418,656	-	0.0%
State Grant Funding	1,200	5,000	-	-	-	-	0.0%
Total	5,800	10,350	4,500,000	418,656	418,656	-	0.0%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
	Actuals	Actuals	Budget	Budget	Adopted	\$ Change	Percent Change
Impact Fees							
Administrative Facilities Impact Fees	69,654	-	-	-	-	-	0.0%
Fire Impact Fees	255,000	-	-	-	-	-	0.0%
Recreation Impact Fees	503,100	-	-	-	-	-	0.0%
Police Impact Fees	316,272	-	-	-	-	-	0.0%
Total	1,144,026	-	-	-	-	-	0.0%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
	Actuals	Actuals	Budget	Budget	Adopted	\$ Change	Percent Change
Investment Income							
Interest Earned	203,659	222,046	237,413	223,074	199,841	(23,233)	-11.6%
Total	203,659	222,046	237,413	223,074	199,841	(23,233)	-11.6%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
	Actuals	Actuals	Budget	Budget	Adopted	\$ Change	Percent Change
Miscellaneous Revenues							
Rent - Communications Tower	23,073	25,627	23,009	23,009	23,009	-	0.0%
Rents	9,025	-	12,033	64,389	58,356	(6,033)	-10.3%
Sale of Fixed Assets	8,565	155,715	-	-	-	-	0.0%
Contributions	27,543	19,625	20,000	23,400	18,000	(5,400)	-30.0%
Reimbursements	815	-	-	-	-	-	0.0%
Miscellaneous Revenue	268,768	99,067	-	-	-	-	0.0%
Total	337,790	300,034	55,042	110,798	99,365	(11,433)	-11.5%

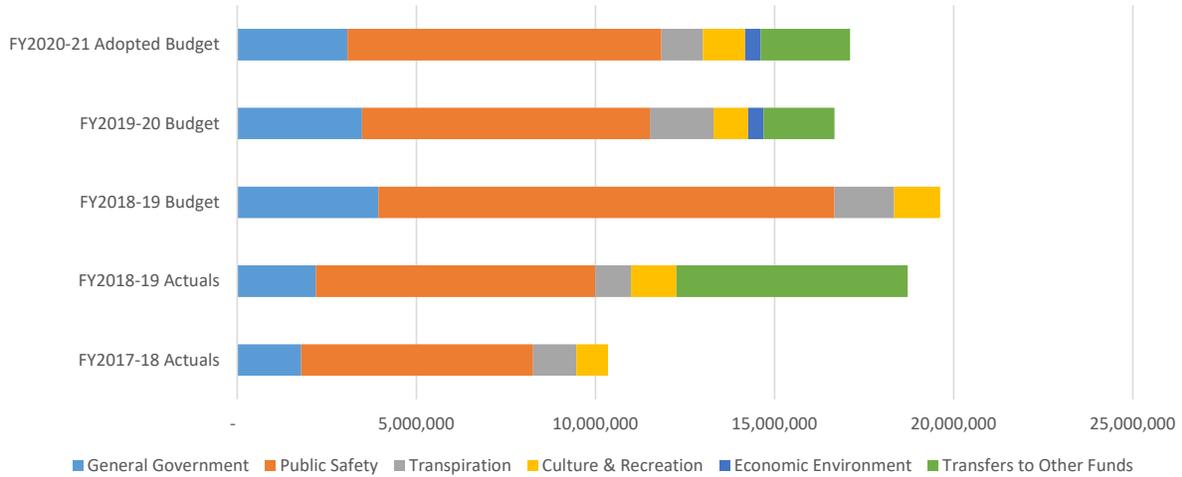
	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Building Department	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Percent Change
Building Permits	1,903,167	(161)	-	-	-	-	0.0%
Building Plan Review	754,479	(56)	-	-	-	-	0.0%
Building Fire Review/Inspection Fees	13,315	-	-	-	-	-	0.0%
Building Reinspection Fee	94,170	(65)	-	-	-	-	0.0%
Total	2,765,131	(281)	-	-	-	-	0.0%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Transfers	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Percent Change
Transfer-In General Fund	375,000	-	-	-	-	-	0.0%
Interfund Transfer Master	-	(46,619)	-	-	-	-	0.0%
Interfund Transfer - Building	-	-	600,000	52,356	-	(52,356)	0.0%
Transfer from Construction Fund	-	-	-	172,842	-	(172,842)	0.0%
Interfund Transfer - Water & Sewer Fund	-	-	-	-	4,478,598	4,478,598	100.0%
Interfund Transfer - Sanitation Fund	-	-	-	939,000	1,931,051	992,051	51.4%
Total	375,000	(46,619)	600,000	1,164,198	6,409,649	5,245,451	81.8%

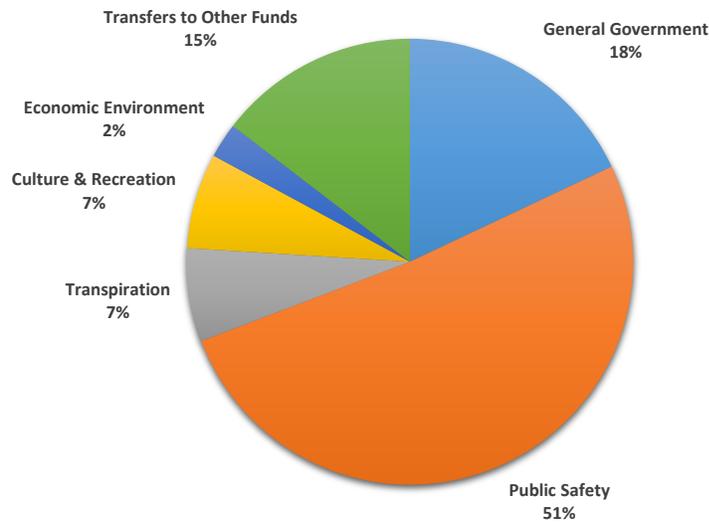
	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Carryforwards	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Percent Change
Unassigned	-	-	5,598,315	7,607,414	4,617,888	(2,989,526)	-64.7%
Total	-	-	5,598,315	7,607,414	4,617,888	(2,989,526)	-64.7%

General Fund Expenses Summary

Expenses Excluding Reserves



General Fund FY2020-21 Adopted Budget Expenses Excluding Reserves



Budget Expense Summary by Category

Expenses	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
General Government	1,784,649	2,194,821	3,942,697	3,486,622	3,076,371	(410,251)	-13.3%
Public Safety	6,474,452	7,796,301	12,730,064	8,031,217	8,763,743	732,526	8.4%
Transpiration	1,205,680	998,376	1,665,896	1,776,341	1,156,693	(619,648)	-53.6%
Culture & Recreation	888,660	1,269,253	1,285,715	966,948	1,182,529	215,581	18.2%
Economic Environment	-	-	-	430,514	433,172	2,658	0.6%
Transfers to Other Funds	-	6,455,312	-	1,980,049	2,494,589	514,540	20.6%
Reserves	-	-	2,094,853	2,657,519	5,314,742	2,657,223	50.0%
Total	10,353,441	18,714,063	21,719,226	19,329,211	22,421,839	3,092,628	13.8%

General Government	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Mayor and Council (1)	181,423	112,426	108,119	198,517	186,517	(12,000)	-6.4%
City Manager (2)	584,074	483,414	1,092,873	1,102,156	814,148	(288,008)	-35.4%
City Clerk (3)	-	-	-	324,884	297,121	(27,763)	-9.3%
Finance Department (4)	500,230	607,124	659,240	536,973	679,080	142,107	20.9%
Human Resources	-	225,611	398,715	203,148	196,118	(7,030)	-3.6%
Legal Council	237,116	239,601	250,000	200,000	200,000	-	0.0%
Community Development (5)	281,806	526,646	1,433,750	920,944	703,388	(217,556)	-30.9%
Total	1,784,649	2,194,821	3,942,697	3,486,622	3,076,371	(410,251)	-13.3%

- (1) Mayor and Council change reflects centralizing Insurance Liability costs to Finance.
- (2) City Manager decrease is related to the completion of the Palisades purchase.
- (3) City Clerk change reflects finishing the 1st phase of the records study and expected election costs.
- (4) Finance Department change reflects centralizing Insurance Liability costs to Finance.
- (5) Community Development Department change reflects the completion of the Future Land Use.

Public Safety	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Police Department (6)	3,331,436	3,959,037	5,941,468	3,859,451	4,199,777	340,326	8.1%
Dispatching (7)	403,410	446,684	463,027	521,103	598,553	77,450	12.9%
Fire Department (8)	2,671,762	3,242,443	6,134,627	3,457,874	3,806,857	348,983	9.2%
Code Enforcement (9)	67,844	148,138	190,941	192,789	158,556	(34,233)	-21.6%
Total	6,474,452	7,796,301	12,730,064	8,031,217	8,763,743	732,526	8.4%

- (6) Police Department will be offset by \$236 thousand for providing SRO Officers to the School Board and those costs for the officers is reflected in this budget. This budget also reflects the increases to salaries approved last year due to market rate adjustments.
- (7) Dispatch changes reflects a recent market adjustment and part time Dispatcher for the full year.
- (8) Fire Department will be offset by \$418 thousand as a result of the SAFER grant and reflects the full year cost of the reorganization of the department to included Battalion Chiefs.
- (9) Code Enforcement change reflects the transfer of part time staff to the Building Department.

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Transpiration	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Percent Change
Streets	1,205,680	998,376	1,665,896	1,776,341	1,156,693	(619,648)	-53.6%
Total	1,205,680	998,376	1,665,896	1,776,341	1,156,693	(619,648)	-53.6%

(10) Streets reflects a current reevaluation of the Storm water issues of the City and utilization of other funding options than General Revenues.

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Culture & Recreation	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Percent Change
Parks & Recreation (11)	888,660	1,195,116	1,169,211	966,948	1,182,529	215,581	18.2%
Senior Center	-	74,136	116,504	-	-	-	0.0%
Total	888,660	1,269,253	1,285,715	966,948	1,182,529	215,581	18.2%

(11) Parks & Recreation changes reflects an increase in the number and quality of events that the City intends to put forth including the 99th annual Founder's Day.

(12) Senior Center Operations was separated and then rejoined into Parks & Recreation

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Economic Environment	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Percent Change
Economic Development	-	-	-	430,514	433,172	2,658	0.6%
Total	-	-	-	430,514	433,172	2,658	0.6%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Transfers to Funds	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Percent Change
Transfers to Funds (13)	-	6,455,312	-	1,980,049	2,494,589	514,540	20.6%
Total	-	6,455,312	-	1,980,049	2,494,589	514,540	20.6%

(13) Transfer to Funds Include Debt, IT, Fleet and Facilities. This is the General Fund portion of expenses. Changes include hiring of a Technology Visionary, network improvements for aging infrastructure and contingency funds for unexpected building repairs and maintenance.

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Reserves	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Percent Change
Required Reserves	-	-	1,505,860	1,982,233	2,137,426	155,193	7.3%
Revenue Stabilization Reserve	-	-	-	-	1,750,000	1,750,000	100.0%
Unassigned Reserves	-	-	588,993	675,286	1,427,315	752,029	52.7%
Total	-	-	2,094,853	2,657,519	5,314,742	2,657,223	50.0%

Mayor and Council Budget

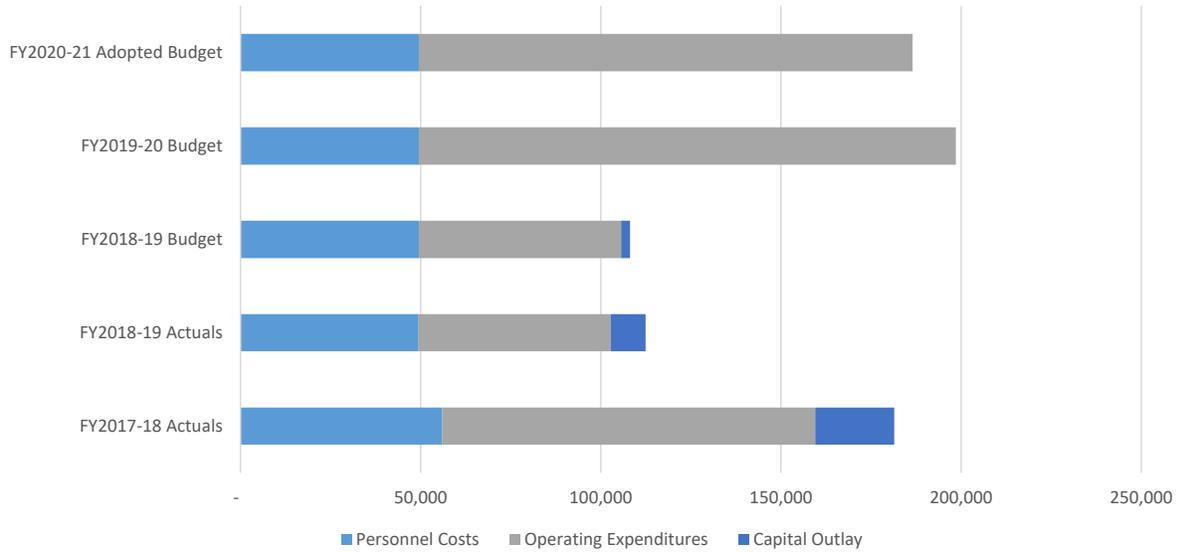
Description:

The City of Groveland is governed by a City Council/City Manager form of government, which combines the political leadership of elected officials with the managerial experience of an appointed administrator. The Mayor is elected at large and is the presiding officer at Council Meetings and Workshops. The City Council is made up of the Mayor and four (4) district Council Members.

The City Council provides leadership and sets policies for the City, sets the general direction of the government and possesses all powers provided for general law by the City Charter. The City Council sets service levels, approves the budget, adopts ordinances and oversees the City's Advisory Boards. The Mayor and City Council serve as the legislative and policy-making body of the municipal government.



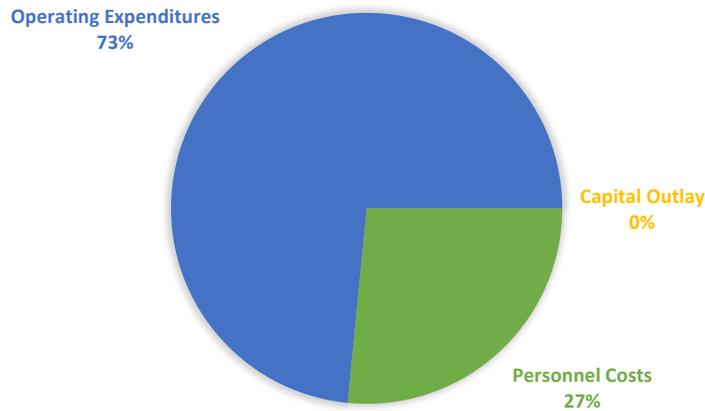
Mayor and Council Budget



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21 Adopted Budget	\$ Change	Percent Change
Personnel Costs	55,908	49,415	49,517	49,517	49,517	-	0.0%
Operating Expenditures	103,599	53,346	56,150	149,000	137,000	(12,000)	-8.8%
Capital Outlay	21,916	9,664	2,452	-	-	-	0.0%
Total Expenses	181,423	112,426	108,119	198,517	186,517	(12,000)	-6.4%

**FY2020-21 ADOPTED BUDGET
EXPENSES**



**Mayor and Council Budget
Budget Details**

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Personnel Costs	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Percent Change
Executive Salaries	51,812	45,900	45,900	45,900	45,900	-	0.0%
Regular & Part Time Salaries	-	-	-	-	-	-	0.0%
Overtime	-	-	-	-	-	-	0.0%
Benefits	4,095	3,515	3,617	3,617	3,617	-	0.0%
Total	55,908	49,415	49,517	49,517	49,517	-	0.0%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Operating Expenditures	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Percent Change
Professional Services	1,950	1,394	-	-	2,500	2,500	100.0%
Travel/Per Diem	4,497	3,367	7,000	7,000	7,000	-	0.0%
Communication	1,363	1,590	1,500	-	-	-	0.0%
Insurance Liability	10,340	11,876	11,900	12,000	-	(12,000)	0.0%
Outside Printing And Binding	22	1,943	1,500	1,500	1,500	-	0.0%
Events	41,047	300	-	-	-	-	0.0%
Discretionary	21,333	3,545	15,000	15,000	12,500	(2,500)	-20.0%
Advertising	-	272	-	-	-	-	0.0%
Elections	14,068	6,366	-	-	-	-	0.0%
Contingency	23	-	5,000	100,000	100,000	-	0.0%
Operating Supplies	5,807	8,612	5,500	4,500	2,500	(2,000)	-80.0%
Uniforms	247	971	750	500	1,500	1,000	66.7%
Subscriptions/Memberships	1,268	7,821	6,000	6,000	6,000	-	0.0%
Education/Training	1,560	4,330	500	1,000	2,500	1,500	60.0%
Meetings	74	962	1,500	1,500	1,000	(500)	-50.0%
Total	103,599	53,346	56,150	149,000	137,000	(12,000)	-8.8%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Capital Outlay	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Percent Change
Capital Improvements	-	5,874	2,452	-	-	-	0.0%
Capital Equipment	21,916	3,790	-	-	-	-	0.0%
Total	21,916	9,664	2,452	-	-	-	0.0%

City Manager Department

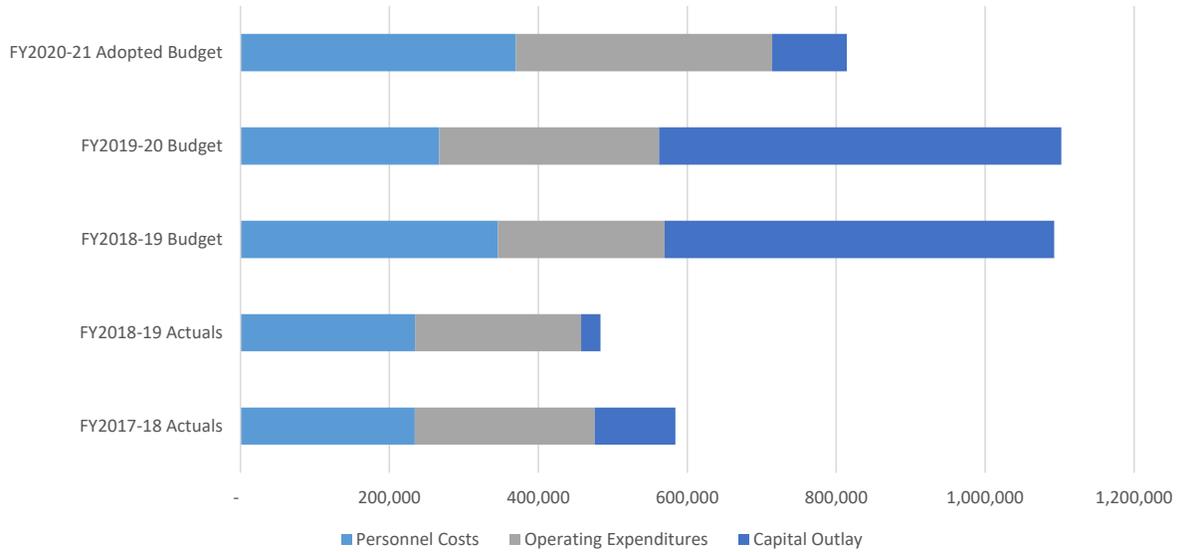
Description:

The City Manager Department is responsible for the efficient operations of all departments and the effective implementation of policy directives collectively from the Council. In addition to carrying out policy directives, the City Manager department ensures the financial stability of the City, assesses major issues facing the City, focuses on organizational improvements and recommends the execution of contractual agreements. The City Manager, head administrator, attends Council meetings and workshops to present legislation for the City Council's consideration.

The Administration department enforces all City laws and Ordinances, appoints and removes all subordinate officers and employees and manages all departments created by the Council. The City Manager adopts administrative policies, submits an annual budget, advises the City Council on the financial condition of the City and performs other duties as required by established Ordinances and Resolutions. The City Manager is appointed by the Mayor and Council Members and serves at their discretion.



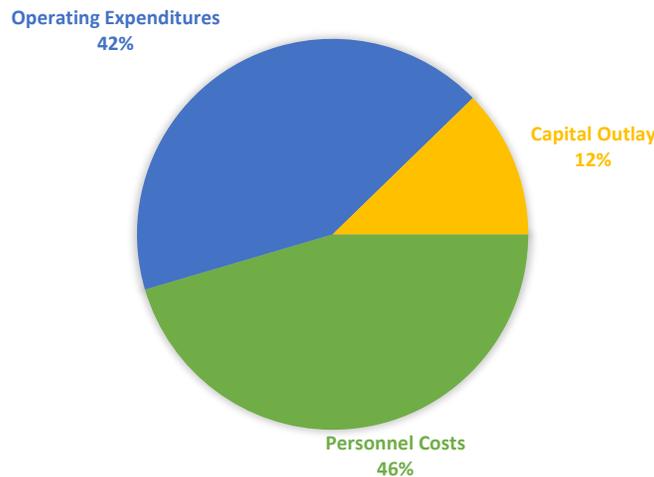
City Manager Department Budget



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21 Adopted Budget	\$ Change	Percent Change
Personnel Costs	234,135	234,368	345,611	266,956	369,948	102,992	27.8%
Operating Expenditures	241,404	223,082	224,062	295,200	344,200	49,000	14.2%
Capital Outlay	108,534	25,964	523,200	540,000	100,000	(440,000)	-440.0%
Total Expenses	584,074	483,414	1,092,873	1,102,156	814,148	(288,008)	-35.4%

**FY2020-21 ADOPTED BUDGET
EXPENSES**



City Manager Department Budget
Budget Details

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent
Personnel Costs	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Change
Executive Salaries	166,206	140,827	161,116	87,167	203,929	116,762	57.3%
Regular & Part Time Salaries	32,610	33,868	112,763	137,249	90,281	(46,968)	-52.0%
Overtime	2,957	3,280	3,000	1,500	1,500	-	0.0%
Benefits	32,363	56,392	68,732	41,039	74,238	33,199	44.7%
Total	234,135	234,368	345,611	266,956	369,948	102,992	27.8%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent
Operating Expenditures	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Change
Legal	-	-	1,000	-	-	-	0.0%
Auditing	-	19,800	35,000	35,000	-	(35,000)	0.0%
Professional Services	77,390	63,817	68,000	90,000	115,000	25,000	21.7%
Exterminating	-	200	250	-	-	-	0.0%
Water Bill	-	1,097	-	-	-	-	0.0%
Travel/Per Diem	3,030	1,761	4,500	4,500	4,500	-	0.0%
Communication	6,240	13,938	7,000	-	-	-	0.0%
Shipping/Postage	276	1,081	1,100	1,000	1,000	-	0.0%
Utility Services	1,243	7,791	1,000	-	-	-	0.0%
Rental-Leases	6,110	3,608	2,500	2,500	3,000	500	16.7%
Rent	-	12,000	12,000	-	60,000	60,000	100.0%
Insurance Liability	4,192	4,822	4,850	5,000	-	(5,000)	0.0%
R&M Building	1,464	11,239	6,000	-	-	-	0.0%
R&M Equipment	450	612	1,000	1,000	-	(1,000)	0.0%
R&M Vehicles	50	393	1,000	-	-	-	0.0%
Maintenance Contracts	527	12,353	1,000	1,000	1,000	-	0.0%
Outside Printing And Binding	437	9,250	7,000	2,500	4,500	2,000	44.4%
Events	-	5,430	5,200	-	-	-	0.0%
Miscellaneous Expense	112,365	11,958	10,000	10,000	10,000	-	0.0%
Discretionary	9,230	729	11,362	15,000	15,000	-	0.0%
Advertising	-	35	-	-	500	500	100.0%
Elections	-	185	15,000	-	-	-	0.0%
Recording Fees	44	1,186	1,500	-	-	-	0.0%
Contingency	200	367	-	100,000	100,000	-	0.0%
Office Supplies	3,821	7,569	3,500	3,500	3,500	-	0.0%
Janitorial Supplies	103	548	350	-	-	-	0.0%
Gasoline	389	1,014	1,000	1,000	1,000	-	0.0%
Small Tools & Equipment	64	3,375	1,000	1,000	1,000	-	0.0%
Operating Supplies	4,440	9,763	7,000	7,000	7,000	-	0.0%
Uniforms	231	2,137	250	500	500	-	0.0%
Subscriptions/Memberships	3,963	7,609	4,000	4,000	4,000	-	0.0%
Education/Training	619	2,180	5,000	5,000	5,000	-	0.0%
Meetings	3,248	5,237	4,500	4,500	6,500	2,000	30.8%
Licenses And Renewals	1,279	-	1,200	1,200	1,200	-	0.0%
Total	241,404	223,082	224,062	295,200	344,200	49,000	14.2%

Capital Outlay	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Capital Improvements	101,933	-	500,000	540,000	100,000	(440,000)	-440.0%
Capital Equipment	6,602	25,964	23,200	-	-	-	0.0%
Total	108,534	25,964	523,200	540,000	100,000	(440,000)	-440.0%

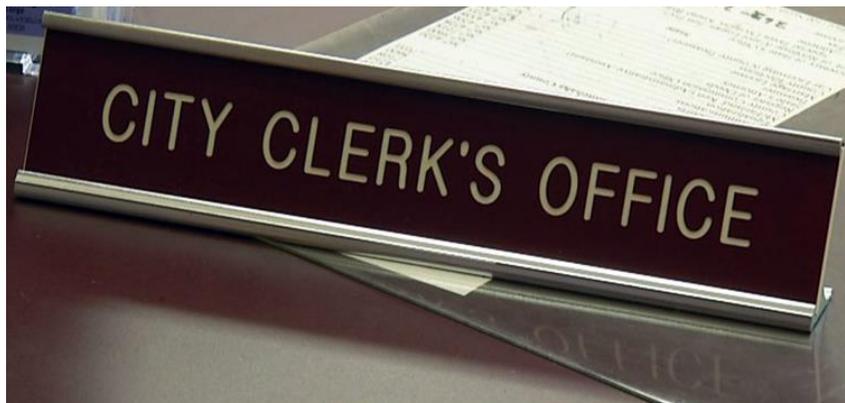
Office of the City Clerk

Description:

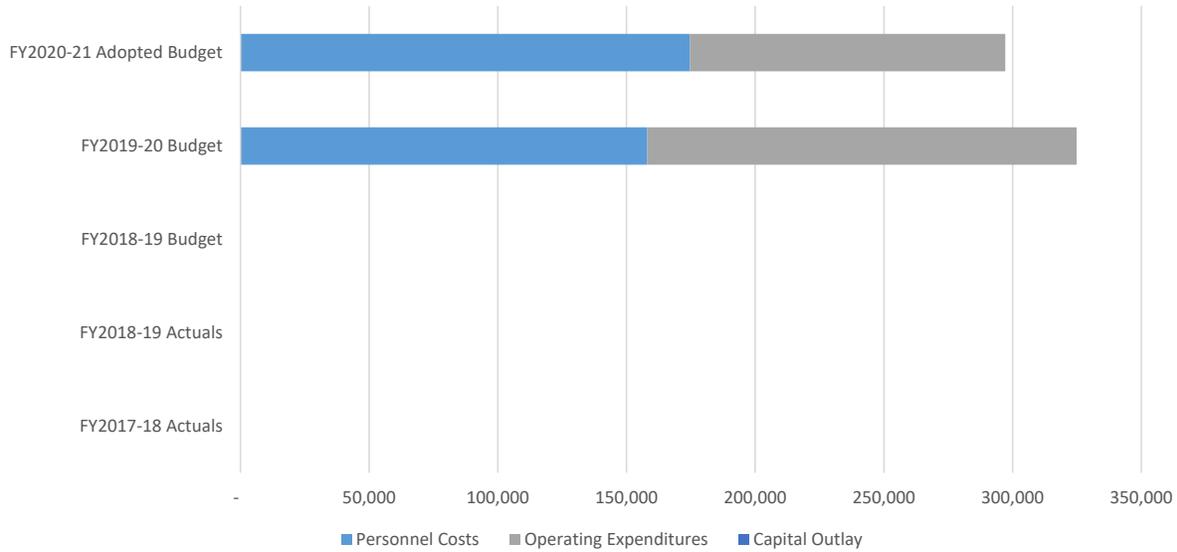
The Office of the City Clerk is the custodian of the City's records. The City Clerk is appointed by the City Manager and is subject to approval by a majority vote of the Council. The Clerk's office provides an array of services to the public, City Manager, Council and staff.

The City Clerk's office provides assistance with the following:

- Qualifying officer for candidates who wish to contend for the Office of Mayor and City Council.
- Prepares the agendas for all meetings and workshops of the City Council, CRA, P&Z, and RAC.
- Records management and retention of all official records in compliance with state law; serves as the City's Records Management Liaison Officer with the State of Florida Department of State.
- Processes all official City records requests in compliance with Florida Public Records Law (F.S. Ch. 119).
- Submits City Council approved annexations, vacations, easements, deeds, liens, utility agreements, and developer agreements for recording.
- Attends, records, transcribes, scans and indexes minutes of the City Council, CRA, P&Z, and RAC meetings.
- Coordinates the codification and distribution of supplemental updates of the City Charter, Code of Ordinances, and Land Development Code.
- Custodian of public records for the City of Groveland.
- Custodian of the City Seal with the authority to execute and emboss documents to authenticate the validity of city records.
- Administers oaths, which includes the induction of Council Members.



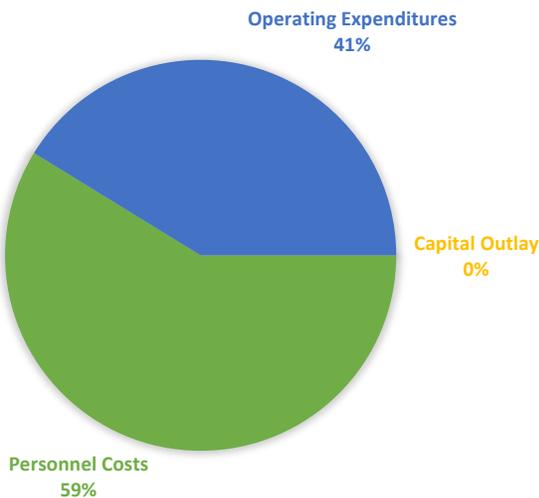
City Clerk Department Budget



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21 Adopted Budget	\$ Change	Percent Change
Personnel Costs	-	-	-	158,084	174,621	16,537	9.5%
Operating Expenditures	-	-	-	166,800	122,500	(44,300)	-36.2%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	-	-	-	324,884	297,121	(27,763)	-9.3%

**FY2020-21 ADOPTED BUDGET
EXPENSES**



City Clerk Department Budget
Budget Details

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Personnel Costs	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Percent Change
Executive Salaries	-	-	-	55,051	61,279	6,228	10.2%
Regular & Part Time Salaries	-	-	-	68,937	77,087	8,150	10.6%
Overtime	-	-	-	1,500	1,500	-	0.0%
Benefits	-	-	-	32,596	34,755	2,159	6.2%
Total	-	-	-	158,084	174,621	16,537	9.5%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Operating Expenditures	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Percent Change
Professional Services	-	-	-	120,000	40,000	(80,000)	-200.0%
Travel/Per Diem	-	-	-	3,000	4,000	1,000	25.0%
Shipping/Postage	-	-	-	300	1,000	700	70.0%
Rent	-	-	-	12,000	-	(12,000)	0.0%
Outside Printing And Binding	-	-	-	-	1,000	1,000	100.0%
Advertising	-	-	-	5,000	5,000	-	0.0%
Elections	-	-	-	5,000	50,000	45,000	90.0%
Recording Fees	-	-	-	10,000	10,000	-	0.0%
Office Supplies	-	-	-	2,500	2,500	-	0.0%
Subscriptions/Memberships	-	-	-	3,000	3,000	-	0.0%
Education/Training	-	-	-	5,000	5,000	-	0.0%
Meetings	-	-	-	1,000	1,000	-	0.0%
Total	-	-	-	166,800	122,500	(44,300)	-36.2%

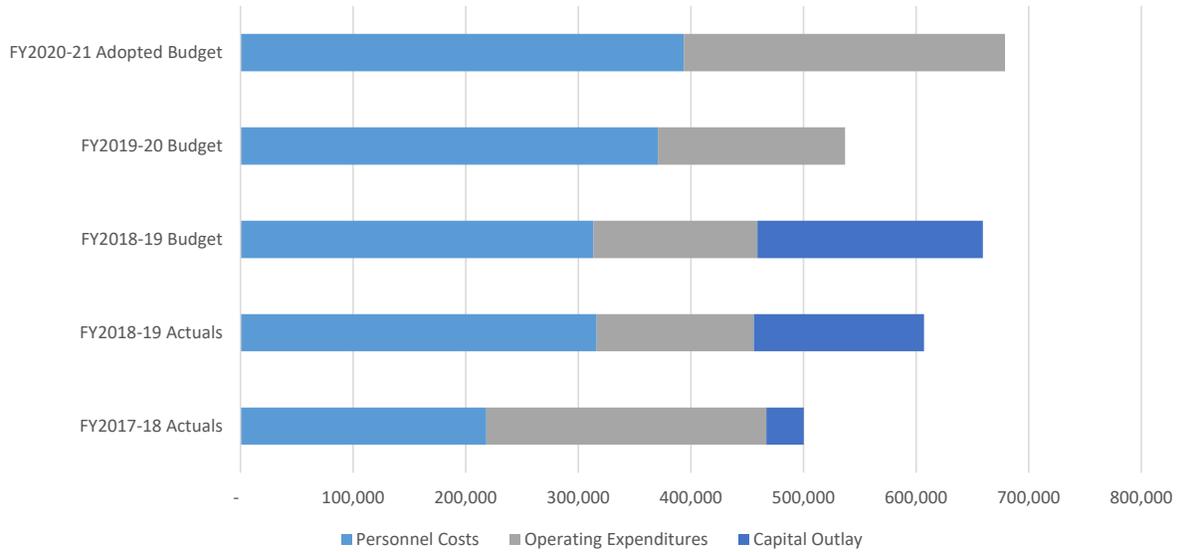
Finance

Description:

The Finance Department is comprised of Accounting and Financial Management, Procurement and Budget. Utility Billing which is funded by the Water and Sewer Fund reports to the Finance Department, Information Technology (IT) which is funded by the IT Internal Service Fund also reports to the Finance Department. These divisions are responsible for managing the City's resources in an effective and efficient manner. Other responsibilities include budget preparation, payroll, accounts payable, accounts receivable collections, procurement, cash management, fixed assets, accounting and reporting and other functions relating to the City's finances.



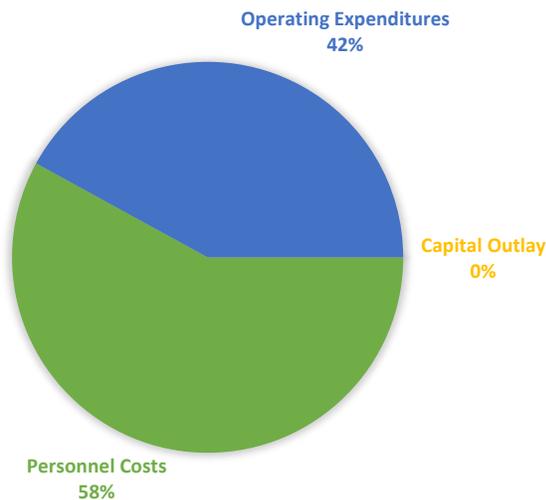
Finance Department Budget



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21 Adopted Budget	\$ Change	Percent Change
Personnel Costs	218,401	316,342	313,454	370,693	393,730	23,037	5.9%
Operating Expenditures	248,503	139,542	145,676	166,280	285,350	119,070	41.7%
Capital Outlay	33,327	151,239	200,110	-	-	-	0.0%
Total Expenses	500,230	607,124	659,240	536,973	679,080	142,107	20.9%

**FY2020-21 ADOPTED BUDGET
EXPENSES**



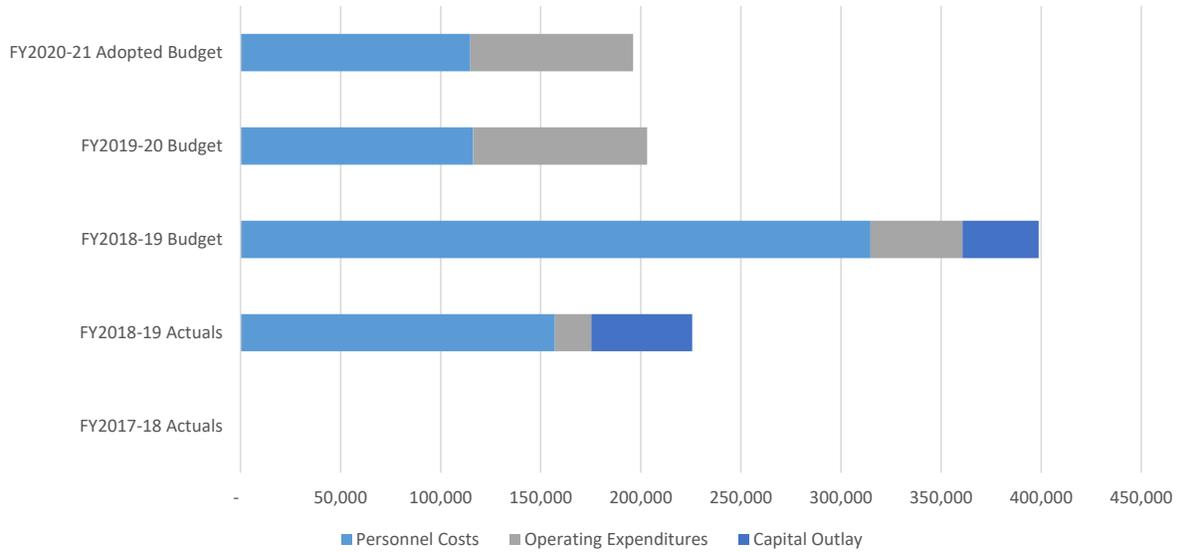
Finance Department Budget
Budget Details

Personnel Costs	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Executive Salaries	49,966	58,331	61,627	65,134	132,840	67,706	51.0%
Regular & Part Time Salaries	118,758	186,797	168,732	220,106	160,923	(59,183)	-36.8%
Overtime	9,539	4,920	10,000	5,000	5,000	-	0.0%
Benefits	40,138	66,294	73,095	80,453	94,967	14,514	15.3%
Total	218,401	316,342	313,454	370,693	393,730	23,037	5.9%

Operating Expenditures	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Auditing	4,313	-	6,600	27,000	45,000	18,000	40.0%
Professional Services	126,013	10,886	10,000	45,000	20,000	(25,000)	-125.0%
Exterminating	250	-	200	200	-	(200)	0.0%
Contract Services	-	7,500	7,500	7,500	8,500	1,000	11.8%
Water Bill	3,448	2,163	1,600	2,100	-	(2,100)	0.0%
Travel/Per Diem	843	3,731	1,500	2,500	4,500	2,000	44.4%
Communication	22,666	21,499	10,600	-	-	-	0.0%
Shipping/Postage	4,906	4,046	2,750	3,500	2,000	(1,500)	-75.0%
Utility Services	9,985	6,290	6,200	-	-	-	0.0%
Rental-Leases	23,791	15,837	27,280	27,280	2,000	(25,280)	-1264.0%
Rent	-	12,000	12,000	12,000	28,000	16,000	57.1%
Insurance Liability	10,728	11,062	8,600	9,000	123,400	114,400	92.7%
R&M Building	3,087	531	1,896	-	-	-	0.0%
R&M Equipment	2,268	386	1,000	-	-	-	0.0%
R&M Vehicles	-	480	1,000	-	-	-	0.0%
Maintenance Contracts	1,841	11,253	10,000	-	-	-	0.0%
Outside Printing And Binding	483	2,483	850	1,500	2,500	1,000	40.0%
Outside Agency Funding	191	-	100	-	25,000	25,000	100.0%
Advertising	5,484	351	1,000	5,000	2,500	(2,500)	-100.0%
Recording Fees	-	37	-	-	-	-	0.0%
Contingency	3,553	-	1,500	1,500	-	(1,500)	0.0%
Office Supplies	2,849	3,006	1,750	2,000	3,000	1,000	33.3%
Janitorial Supplies	74	71	150	-	-	-	0.0%
Gasoline	388	445	700	500	750	250	33.3%
Small Tools & Equipment	1,397	2,264	3,000	2,000	1,000	(1,000)	-100.0%
Operating Supplies	17,703	16,595	15,500	2,000	2,000	-	0.0%
Uniforms	260	779	1,200	1,200	1,200	-	0.0%
Subscriptions/Memberships	904	2,218	2,000	2,000	3,000	1,000	33.3%
Education/Training	1,078	3,370	7,700	11,000	9,000	(2,000)	-22.2%
Meetings	-	260	1,500	1,500	1,000	(500)	-50.0%
Licenses And Renewals	-	-	-	-	1,000	1,000	100.0%
Total	248,503	139,542	145,676	166,280	285,350	119,070	41.7%

Capital Outlay	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Capital Leases	31,992	151,239	167,683	-	-	-	0.0%
Capital Equipment	1,335	-	32,427	-	-	-	0.0%
Total	33,327	151,239	200,110	-	-	-	0.0%

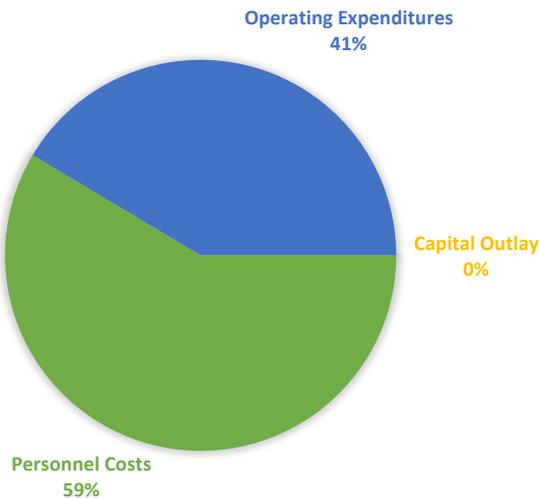
Human Resources Department Budget



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21 Adopted Budget	\$ Change	Percent Change
Personnel Costs	-	157,053	314,765	116,248	114,868	(1,380)	-1.2%
Operating Expenditures	-	18,260	45,950	86,900	81,250	(5,650)	-7.0%
Capital Outlay	-	50,298	38,000	-	-	-	0.0%
Total Expenses	-	225,611	398,715	203,148	196,118	(7,030)	-3.6%

**FY2020-21 ADOPTED BUDGET
EXPENSES**



Human Resources Department Budget
Budget Details

Personnel Costs	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Executive Salaries	-	88,310	93,272	64,089	65,473	1,384	2.1%
Regular & Part Time Salaries	-	36,442	36,165	23,150	20,589	(2,561)	-12.4%
Overtime	-	-	5,000	-	1,000	1,000	100.0%
Benefits	-	32,301	180,328	29,009	27,806	(1,203)	-4.3%
Total	-	157,053	314,765	116,248	114,868	(1,380)	-1.2%

Operating Expenditures	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Professional Services	-	2,168	3,000	5,000	7,500	2,500	33.3%
Travel/Per Diem	-	20	2,000	4,000	2,000	(2,000)	-100.0%
Communication	-	2,092	2,400	-	-	-	0.0%
Shipping/Postage	-	-	1,000	1,000	500	(500)	-100.0%
Rental-Leases	-	2,733	2,500	2,500	-	(2,500)	0.0%
Insurance Liability	-	3,207	3,250	3,250	-	(3,250)	0.0%
Maintenance Contracts	-	1,986	2,000	-	-	-	0.0%
Outside Printing And Binding	-	-	500	500	500	-	0.0%
Events	-	84	-	-	-	-	0.0%
Advertising	-	624	-	1,000	1,000	-	0.0%
Contingency	-	-	1,000	7,000	7,000	-	0.0%
Office Supplies	-	692	1,500	1,500	2,000	500	25.0%
Janitorial Supplies	-	-	150	-	-	-	0.0%
Operating Supplies	-	2,191	1,500	1,500	1,500	-	0.0%
Uniforms	-	-	150	150	250	100	40.0%
Subscriptions/Memberships	-	639	2,000	2,000	1,500	(500)	-33.3%
Education/Training	-	48	20,500	25,000	25,000	-	0.0%
Meetings	-	1,776	2,500	32,500	32,500	-	0.0%
Total	-	18,260	45,950	86,900	81,250	(5,650)	-7.0%

Capital Outlay	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Capital Improvements	-	50,298	38,000	-	-	-	0.0%
Total	-	50,298	38,000	-	-	-	0.0%

Legal

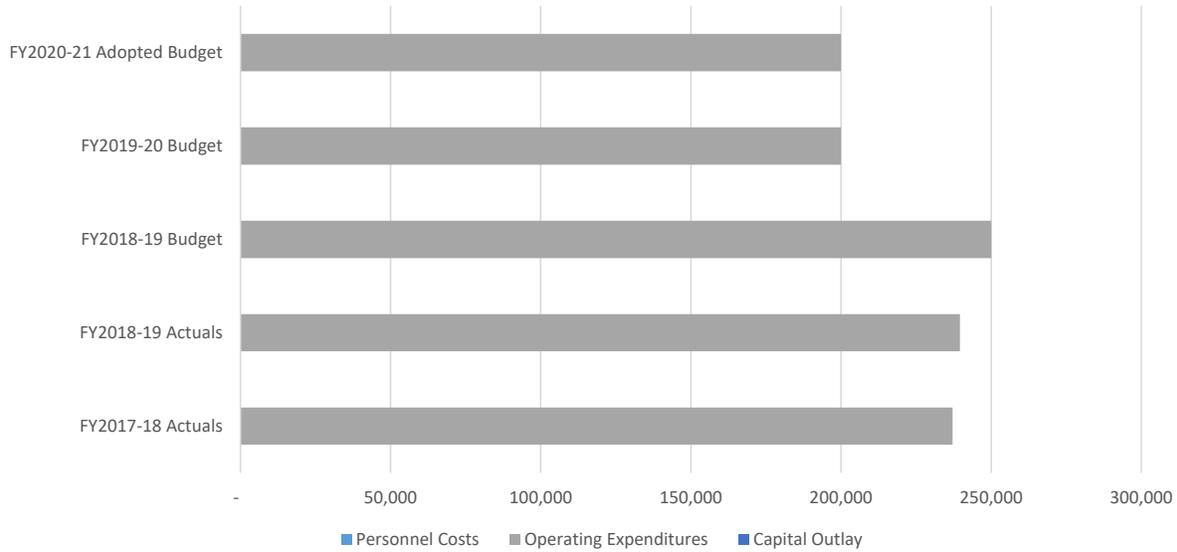
Description:

The City Attorney is the legal officer of the City, appointed by the City Council to serve as the chief legal advisor to the Mayor and City Council, the City Manager, and all City departments. The City Attorney assures that the City is represented in all legal proceedings and performs any other duties prescribed by the charter, by ordinance, or by City Council direction.

The City Attorney represents the City in legal undertakings, including labor law, defense of civil rights claims, code enforcement, municipal prosecutions, drafting of all ordinances and resolutions, and advising City officials and staff.



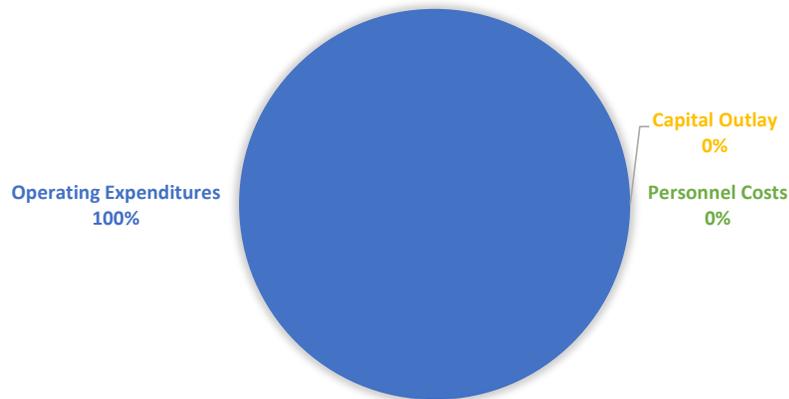
Legal Department Budget



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21 Adopted Budget	\$ Change	Percent Change
Personnel Costs	-	-	-	-	-	-	0.0%
Operating Expenditures	237,116	239,601	250,000	200,000	200,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	237,116	239,601	250,000	200,000	200,000	-	0.0%

**FY2020-21 ADOPTED BUDGET
EXPENSES**



Legal Department Budget
Budget Details

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Personnel Costs	Actuals	Actuals	Budget	Budget	Adopted	\$ Change	Percent
					Budget		Change
Executive Salaries	-	-	-	-	-	-	0.0%
Regular & Part Time Salaries	-	-	-	-	-	-	0.0%
Overtime	-	-	-	-	-	-	0.0%
Benefits	-	-	-	-	-	-	0.0%
Total	-	-	-	-	-	-	0.0%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Operating Expenditures	Actuals	Actuals	Budget	Budget	Adopted	\$ Change	Percent
					Budget		Change
Legal	237,116	239,601	250,000	200,000	200,000	-	0.0%
Total	237,116	239,601	250,000	200,000	200,000	-	0.0%

Community Development

Description:

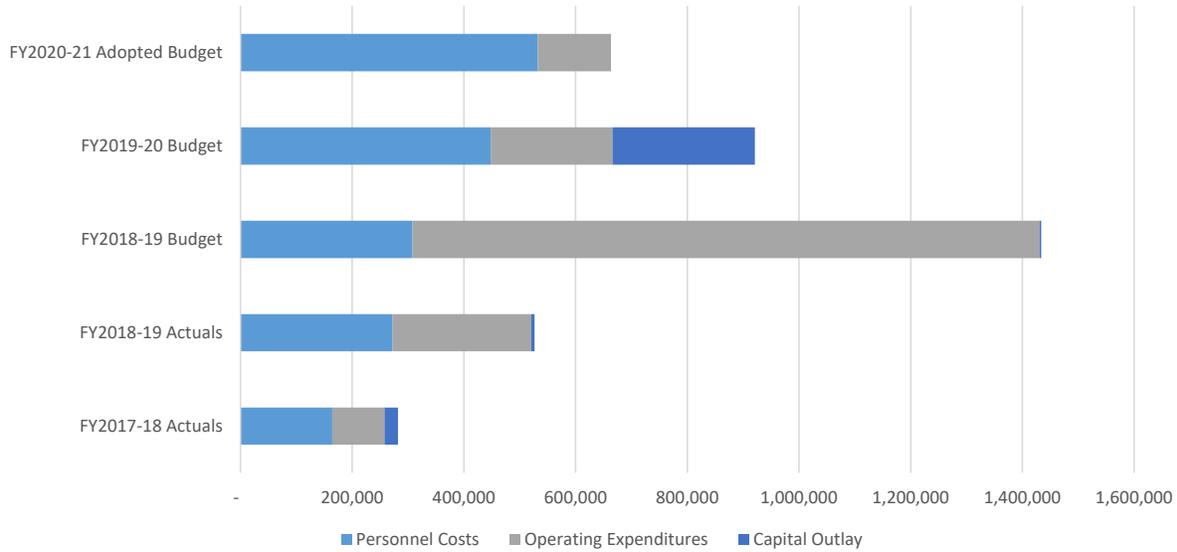
The Community Development Department prepares changes to the Comprehensive Plan and Land Development Code and provides information about these documents, as well as various zoning codes, to the residents, property owners, and business owners of Groveland.

The department serves as liaison to the Planning and Zoning Board, the Mayor, and City Council in the review of applications for rezoning, subdivisions, conditional uses, annexations, and site plans. It advises applicants about the review process, notifies adjacent property owners of sites under review, and provides consistency in decisions related to the Comprehensive Plan. The department also serves as liaison to the Lake-Sumter Metropolitan Planning Organization.

The Community Development Department researches and prepares reports on emerging issues and planning trends. It reviews plans to ensure compliance with the Code of Ordinances and other city plans. Community Development coordinates business and residential redevelopment, as well as improvement and enhancement activities within the Groveland community.



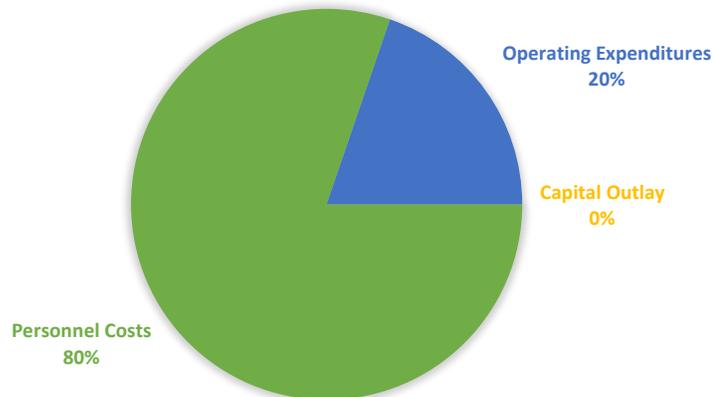
Community Development Department Budget



Budget Summary by Category

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Personnel Costs	164,559	272,475	307,950	448,044	532,388	84,344	15.8%
Operating Expenditures	93,099	248,030	1,123,050	217,900	131,000	(86,900)	-66.3%
Capital Outlay	24,148	6,141	2,750	255,000	-	(255,000)	0.0%
Total Expenses	281,806	526,646	1,433,750	920,944	663,388	(257,556)	-38.8%

FY2020-21 ADOPTED BUDGET EXPENSES



Community Development Department Budget
Budget Details

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Personnel Costs	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Percent Change
Executive Salaries	110,475	134,628	69,867	77,148	80,058	2,910	3.6%
Regular & Part Time Salaries	24,843	79,058	164,630	264,648	332,375	67,727	20.4%
Overtime	820	1,464	2,500	2,500	2,500	-	0.0%
Benefits	28,420	57,324	70,953	103,748	117,455	13,707	11.7%
Total	164,559	272,475	307,950	448,044	532,388	84,344	15.8%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Operating Expenditures	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Percent Change
Auditing	1,632	-	500	-	-	-	0.0%
Professional Services	53,214	179,509	120,000	120,000	40,000	(80,000)	-200.0%
Travel/Per Diem	60	1,748	2,000	2,000	2,000	-	0.0%
Communication	3,393	10,459	2,500	-	-	-	0.0%
Shipping/Postage	-	576	2,000	2,000	2,000	-	0.0%
Utility Services	-	34	-	-	-	-	0.0%
Rental-Leases	2,301	1,614	2,400	2,400	-	(2,400)	0.0%
Insurance Liability	2,981	3,742	3,750	3,900	-	(3,900)	0.0%
R&M Building	275	1,076	1,000	-	-	-	0.0%
R&M Equipment	-	49	500	-	-	-	0.0%
Maintenance Contracts	1,022	989	1,000	1,000	1,000	-	0.0%
Outside Printing And Binding	3,123	739	4,000	4,000	4,000	-	0.0%
Economic Incentives	-	-	931,000	-	-	-	0.0%
Neighborhood Greenspace	3,000	-	10,000	40,000	40,000	-	0.0%
Advertising	11,979	13,691	18,000	18,000	18,000	-	0.0%
Recording Fees	4,362	10,709	7,000	7,000	7,000	-	0.0%
Contingency	100	-	500	500	-	(500)	0.0%
Office Supplies	2,183	5,593	3,000	3,000	3,000	-	0.0%
Janitorial Supplies	-	101	-	-	-	-	0.0%
Gasoline	-	55	-	200	1,000	800	80.0%
Small Tools & Equipment	547	41	900	900	-	(900)	0.0%
Operating Supplies	2,084	13,071	4,000	4,000	4,000	-	0.0%
Uniforms	-	203	1,000	1,000	1,000	-	0.0%
Subscriptions/Memberships	552	1,981	4,000	4,000	4,000	-	0.0%
Education/Training	-	1,354	3,000	3,000	3,000	-	0.0%
Meetings	293	697	1,000	1,000	1,000	-	0.0%
Total	93,099	248,030	1,123,050	217,900	131,000	(86,900)	-66.3%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Capital Outlay	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Percent Change
Capital Improvements	-	2,042	-	255,000	-	(255,000)	0.0%
Capital Leases	21,701	4,051	-	-	-	-	0.0%
Capital Equipment	2,447	48	2,750	-	-	-	0.0%
Total	24,148	6,141	2,750	255,000	-	(255,000)	0.0%

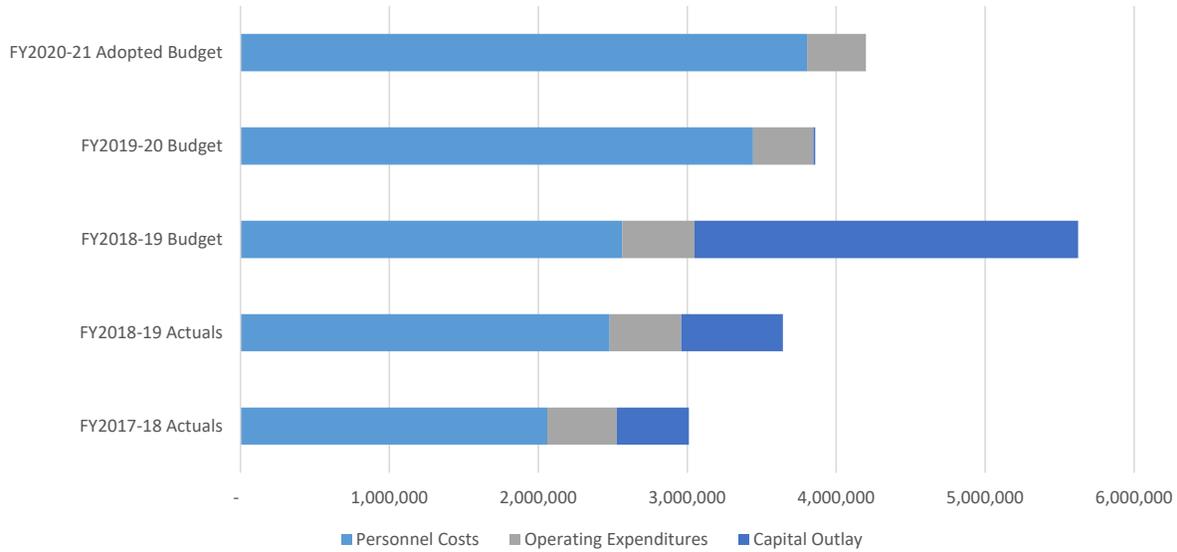
Police

Description:

The Police Department is responsible for the enforcement of State criminal and traffic laws and City ordinances. The Department also carries out all criminal, fraud, narcotics, and crime scene investigations and addresses areas of community concern. Also, the Department provides certified school crossing guards to ensure safe passage for children walking to and from school. The Department continually maintains all statistical reporting requirements using local and State agency databases and ensures the transfer of report files to the State Attorney's Office and the Courts.



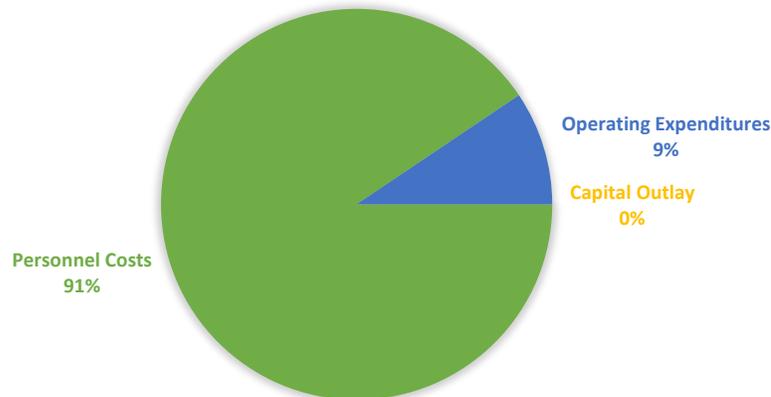
Police Department Budget



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21		Percent Change
					Adopted Budget	\$ Change	
Personnel Costs	2,059,247	2,478,180	2,562,663	3,441,601	3,804,027	362,426	9.5%
Operating Expenditures	467,761	481,596	485,133	405,850	395,750	(10,100)	-2.6%
Capital Outlay	483,253	682,338	2,576,302	12,000	-	(12,000)	0.0%
Total Expenses	3,010,261	3,642,114	5,624,098	3,859,451	4,199,777	340,326	8.1%

**FY2020-21 ADOPTED BUDGET
EXPENSES**



Police Department Budget
Budget Details

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent
Personnel Costs	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Change
Executive Salaries	160,611	291,654	289,044	379,842	325,547	(54,295)	-16.7%
Regular & Part Time Salaries	1,431,919	1,589,322	1,597,042	2,138,642	2,492,697	354,055	14.2%
Overtime	19,321	33,900	35,000	44,000	49,000	5,000	10.2%
Benefits	447,396	563,304	641,578	879,118	936,782	57,664	6.2%
Total	2,059,247	2,478,180	2,562,663	3,441,601	3,804,027	362,426	9.5%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent
Operating Expenditures	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Change
Auditing	1,865	-	2,000	2,000	-	(2,000)	0.0%
Professional Services	3,980	9,307	5,000	5,000	10,500	5,500	52.4%
Janitorial Services	-	990	-	-	-	-	0.0%
Exterminating	465	300	700	700	-	(700)	0.0%
Contract Services	6,088	10,551	8,000	8,000	8,000	-	0.0%
Water Bill	2,523	2,133	2,500	2,500	-	(2,500)	0.0%
Ammunition	11,780	14,005	12,500	12,500	12,500	-	0.0%
Travel/Per Diem	2,765	4,868	5,000	5,000	5,000	-	0.0%
Communication	46,645	66,502	40,000	-	-	-	0.0%
Shipping/Postage	1,089	1,355	2,000	2,000	2,000	-	0.0%
Utility Services	16,861	17,289	20,000	-	-	-	0.0%
Rental-Leases	6,965	9,139	8,000	8,000	-	(8,000)	0.0%
Insurance Liability	58,365	66,889	66,900	66,900	78,500	11,600	14.8%
R&M Building	24,472	466	10,000	-	-	-	0.0%
R&M Equipment	16,749	4,661	20,000	20,000	20,000	-	0.0%
R&M Vehicles	32,959	31,617	25,000	-	-	-	0.0%
Maintenance Contracts	8,736	9,813	20,000	20,000	20,000	-	0.0%
Outside Printing And Binding	1,488	1,985	1,700	1,700	1,700	-	0.0%
Miscellaneous Expense	83	-	-	-	-	-	0.0%
Discretionary	-	975	2,000	2,000	2,000	-	0.0%
Advertising	496	-	500	500	500	-	0.0%
Contingency	1,392	7,279	8,000	8,000	8,000	-	0.0%
Office Supplies	8,604	9,898	7,300	7,300	7,300	-	0.0%
Janitorial Supplies	142	1,374	1,500	-	-	-	0.0%
Gasoline	98,179	107,046	110,000	130,000	115,000	(15,000)	-13.0%
Small Tools & Equipment	41,413	35,521	42,283	39,500	39,500	-	0.0%
Operating Supplies	28,781	19,277	17,000	17,000	17,000	-	0.0%
Uniforms	26,140	22,867	20,000	20,000	20,000	-	0.0%
Subscriptions/Memberships	1,175	2,900	1,500	1,500	1,500	-	0.0%
Education/Training	16,993	22,409	25,250	25,250	25,250	-	0.0%
Meetings	-	20	-	-	1,000	1,000	100.0%
Licenses And Renewals	569	159	500	500	500	-	0.0%
Total	467,761	481,596	485,133	405,850	395,750	(10,100)	-2.6%

Capital Outlay	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Capital Improvements	126,737	253,476	2,194,258	-	-	-	0.0%
Capital Leases	327,574	296,161	290,575	-	-	-	0.0%
Capital Equipment	28,941	132,701	91,469	12,000	-	(12,000)	0.0%
Total	483,253	682,338	2,576,302	12,000	-	(12,000)	0.0%

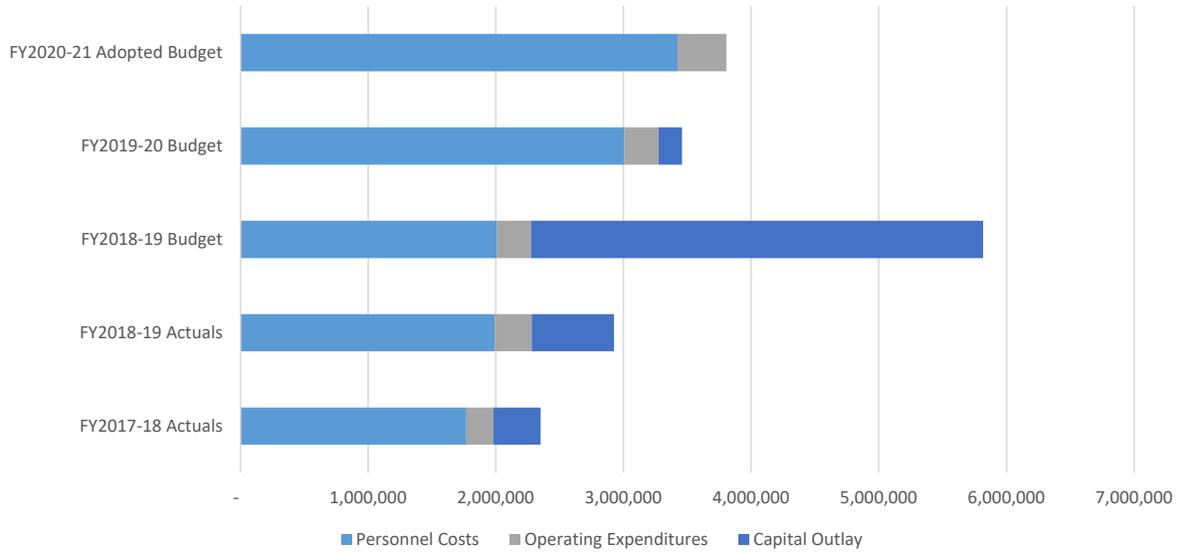
Fire

Description:

The Groveland Fire Department provides fire protection and prevention, firefighting, rescue, and Advanced Life Support (ALS) response capabilities to prevent or minimize injury, loss of life and damage to property and the environment. The Fire Department is staffed by trained fire protection personnel, paramedics and emergency medical technicians. The Fire Department is also responsible for reviewing building site and fire suppression plans in accordance with State Law and City ordinances and conducting annual fire inspections of businesses within the City.



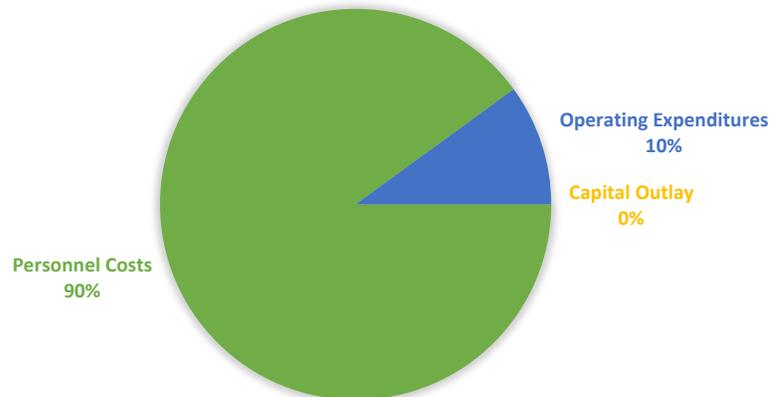
Fire Department Budget



Budget Summary by Category

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21	\$ Change	Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget		
Personnel Costs	1,770,304	1,994,813	2,010,539	3,007,774	3,425,217	417,443	12.2%
Operating Expenditures	212,801	287,198	264,166	268,100	381,640	113,540	29.8%
Capital Outlay	367,481	643,509	3,542,552	182,000	-	(182,000)	0.0%
Total Expenses	2,350,587	2,925,520	5,817,257	3,457,874	3,806,857	348,983	9.2%

FY2020-21 ADOPTED BUDGET EXPENSES



Fire Department Budget
Budget Details

Personnel Costs	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Executive Salaries	184,762	189,055	191,253	339,693	409,131	69,438	17.0%
Regular & Part Time Salaries	985,484	1,125,133	1,169,906	1,661,816	1,892,229	230,413	12.2%
Overtime	200,448	226,941	197,700	261,000	251,428	(9,572)	-3.8%
Benefits	399,610	453,684	451,680	745,265	872,429	127,164	14.6%
Total	1,770,304	1,994,813	2,010,539	3,007,774	3,425,217	417,443	12.2%

Operating Expenditures	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Auditing	1,865	-	1,000	1,000	-	(1,000)	0.0%
Professional Services	9,442	11,050	12,800	16,000	26,800	10,800	40.3%
Exterminating	1,556	864	1,200	1,500	-	(1,500)	0.0%
Water Bill	3,430	3,036	4,000	4,000	-	(4,000)	0.0%
Travel/Per Diem	-	10	500	500	3,000	2,500	83.3%
Communication	13,124	20,232	14,000	-	-	-	0.0%
Shipping/Postage	130	43	500	500	500	-	0.0%
Utility Services	11,287	10,655	10,000	-	-	-	0.0%
Rental-Leases	5,879	7,490	5,784	7,500	-	(7,500)	0.0%
Insurance Liability	18,308	21,399	32,800	33,500	8,100	(25,400)	-313.6%
R&M Building	48,793	3,924	5,000	-	-	-	0.0%
R&M Equipment	2,876	12,866	10,000	13,000	32,740	19,740	60.3%
R&M Vehicles	15,490	28,513	20,000	-	70,000	70,000	100.0%
Maintenance Contracts	6,196	12,451	9,000	9,000	-	(9,000)	0.0%
Outside Printing And Binding	-	371	-	-	500	500	100.0%
Events	193	-	-	400	15,000	14,600	97.3%
Miscellaneous Expense	9	-	-	-	-	-	0.0%
Advertising	2,157	-	700	500	-	(500)	0.0%
Recording Fees	46	-	-	-	-	-	0.0%
Office Supplies	481	825	500	500	2,500	2,000	80.0%
Janitorial Supplies	1,795	1,880	2,000	-	-	-	0.0%
Gasoline	17,440	24,139	16,000	30,000	40,000	10,000	25.0%
Small Tools & Equipment	25,641	71,537	62,782	83,000	99,500	16,500	16.6%
Operating Supplies	8,902	36,205	15,000	15,000	17,500	2,500	14.3%
Uniforms	8,355	8,222	15,400	17,000	26,000	9,000	34.6%
Subscriptions/Memberships	5,066	6,051	5,000	5,000	3,500	(1,500)	-42.9%
Education/Training	4,292	5,020	20,000	30,000	33,000	3,000	9.1%
Meetings	46	416	200	200	500	300	60.0%
Licenses And Renewals	-	-	-	-	2,500	2,500	100.0%
Total	212,801	287,198	264,166	268,100	381,640	113,540	29.8%

Capital Outlay	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Capital Improvements	170,566	255,068	3,181,396	60,000	-	(60,000)	0.0%
Capital Leases	-	196,409	196,326	-	-	-	0.0%
Capital Equipment	196,915	192,032	164,830	122,000	-	(122,000)	0.0%
Total	367,481	643,509	3,542,552	182,000	-	(182,000)	0.0%

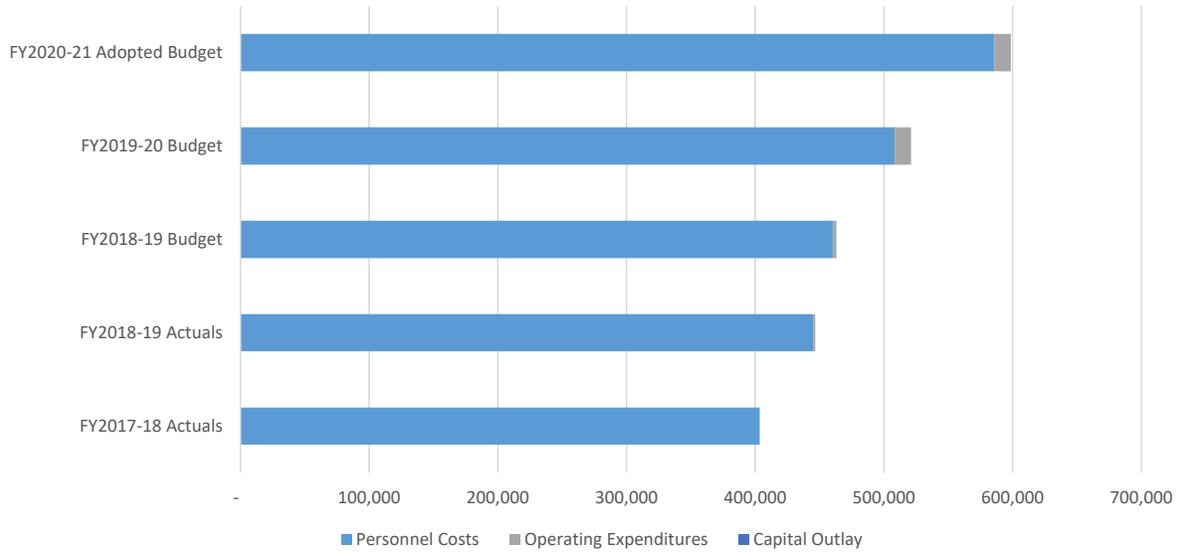
Dispatching

Description:

The Dispatching Department provides 24-hour information technology and communications services to receive and dispatch both emergency (911) and non-emergency calls for service from the general public in Groveland. Communication officers dispatch calls for service to the officers in the field which is a key component in coordinating a quick response to the citizens of Groveland that are in need of assistance. Communication officers provide general information to citizens by phone and in person, serve as the records custodians for the Records Division for the Police Department, as well as provide the mandatory reports required by the Florida Department of Law Enforcement and the Federal Bureau of Investigation.



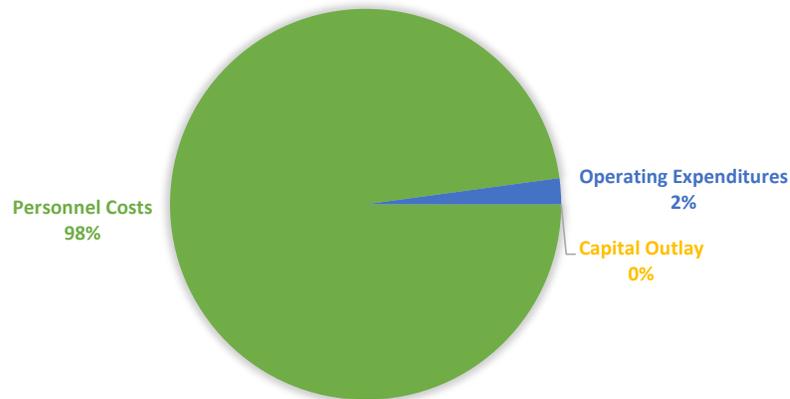
Dispatching Department Budget



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21 Adopted Budget	\$ Change	Percent Change
Personnel Costs	403,410	445,008	460,727	508,303	585,753	77,450	13.2%
Operating Expenditures	-	1,677	2,300	12,800	12,800	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	403,410	446,684	463,027	521,103	598,553	77,450	12.9%

**FY2020-21 ADOPTED BUDGET
EXPENSES**



Dispatching Department Budget
Budget Details

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent
Personnel Costs	Actuals	Actuals	Budget	Budget	Adopted	\$ Change	Change
Executive Salaries	-	-	-	-	-	-	0.0%
Regular & Part Time Salaries	295,519	321,009	320,622	360,966	416,865	55,899	13.4%
Overtime	22,846	24,078	20,000	22,000	22,000	-	0.0%
Benefits	85,045	99,921	120,105	125,338	146,888	21,550	14.7%
Total	403,410	445,008	460,727	508,303	585,753	77,450	13.2%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent
Operating Expenditures	Actuals	Actuals	Budget	Budget	Adopted	\$ Change	Change
Rental-Leases	-	-	300	300	-	(300)	0.0%
R&M Equipment	-	87	-	-	-	-	0.0%
Operating Supplies	-	42	-	-	300	300	100.0%
Uniforms	-	1,548	2,000	2,500	2,500	-	0.0%
Education/Training	-	-	-	10,000	10,000	-	0.0%
Total	-	1,677	2,300	12,800	12,800	-	0.0%

Code Enforcement

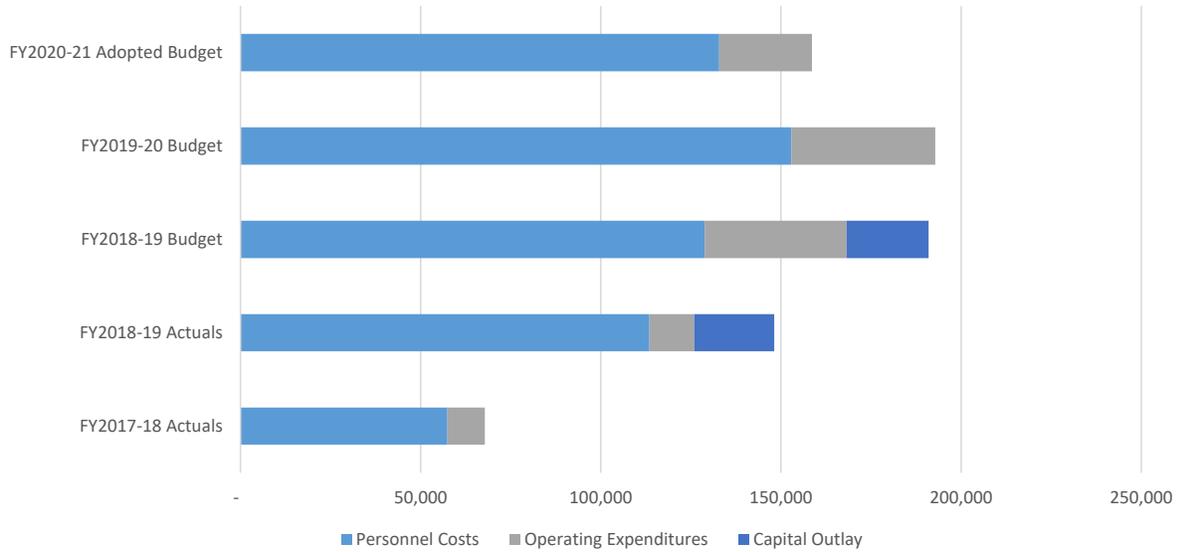
Description:

The Code Enforcement Department is responsible for enforcement of the Groveland Code of Ordinances relating to zoning, signage, abandoned / junked vehicles, uncultivated vegetation trash, debris, and other objectionable or unsanitary matter. With an effective code enforcement program, the City of Groveland promotes, protects, and improves the health, safety, and welfare of the citizens of Groveland.

One of the primary goals of Code Compliance is to bring to the attention of residential and business owners any existing code violations which could have a negative impact on their neighborhood or business. The preservation and enhancement of the quality of life in the City of Groveland is a very important factor for Code Compliance.



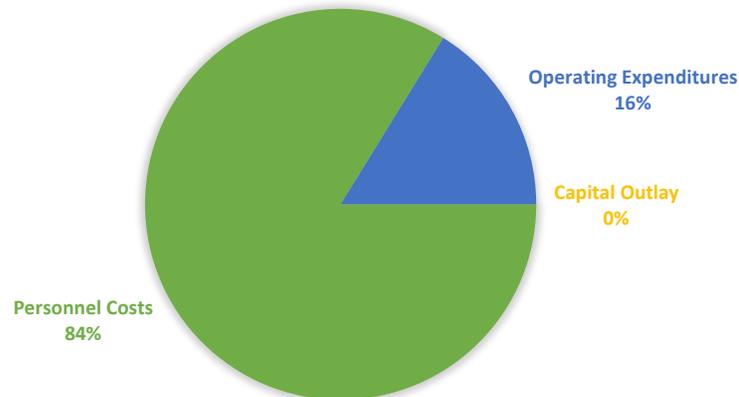
Code Enforcement Department Budget



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21 Adopted Budget	\$ Change	Percent Change
Personnel Costs	57,459	113,521	128,801	152,889	132,856	(20,033)	-15.1%
Operating Expenditures	10,385	12,423	39,390	39,900	25,700	(14,200)	-55.3%
Capital Outlay	-	22,194	22,750	-	-	-	0.0%
Total Expenses	67,844	148,138	190,941	192,789	158,556	(34,233)	-21.6%

**FY2020-21 ADOPTED BUDGET
EXPENSES**



Code Enforcement Department Budget
Budget Details

Personnel Costs	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21	\$ Change	Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget		
Executive Salaries	-	-	-	-	-	-	0.0%
Regular & Part Time Salaries	42,953	87,000	92,337	118,781	99,572	(19,209)	-19.3%
Overtime	30	201	1,000	1,000	1,000	-	0.0%
Benefits	14,476	26,320	35,464	33,108	32,284	(824)	-2.6%
Total	57,459	113,521	128,801	152,889	132,856	(20,033)	-15.1%

Operating Expenditures	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21	\$ Change	Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget		
Legal	1,314	413	15,000	15,000	10,000	(5,000)	-50.0%
Auditing	1,166	-	1,000	-	-	-	0.0%
Professional Services	-	-	1,500	1,500	1,500	-	0.0%
Travel/Per Diem	-	-	-	500	500	-	0.0%
Communication	1,313	2,246	2,000	-	-	-	0.0%
Shipping/Postage	21	-	300	300	300	-	0.0%
Insurance Liability	2,888	3,742	3,750	4,000	-	(4,000)	0.0%
R&M Equipment	-	-	1,000	-	-	-	0.0%
R&M Vehicles	7	530	2,000	-	-	-	0.0%
Outside Printing And Binding	690	146	1,500	1,500	1,500	-	0.0%
Recording Fees	-	-	700	700	500	(200)	-40.0%
Office Supplies	-	202	600	600	600	-	0.0%
Gasoline	1,872	3,172	4,000	8,000	5,000	(3,000)	-60.0%
Small Tools & Equipment	1,080	65	2,000	2,000	500	(1,500)	-300.0%
Operating Supplies	-	1,057	1,500	1,500	1,000	(500)	-50.0%
Uniforms	-	429	240	500	500	-	0.0%
Subscriptions/Memberships	35	-	300	300	300	-	0.0%
Education/Training	-	420	2,000	3,500	3,500	-	0.0%
Total	10,385	12,423	39,390	39,900	25,700	(14,200)	-55.3%

Capital Outlay	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21	\$ Change	Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget		
Capital Equipment	-	22,194	22,750	-	-	-	0.0%
Total	-	22,194	22,750	-	-	-	0.0%

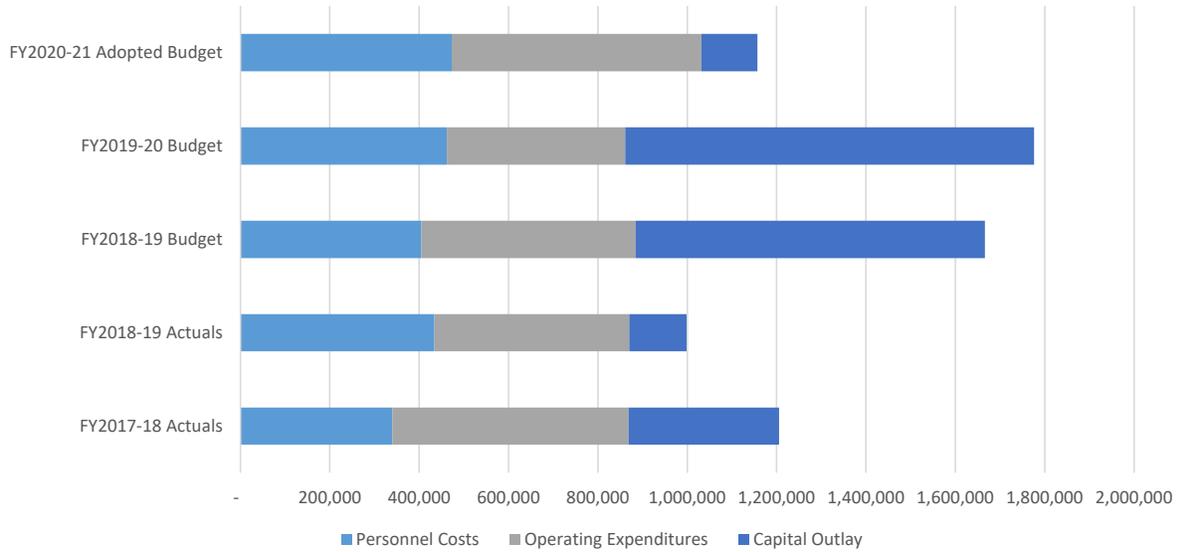
Streets

Description:

The Streets Department provides a quality environment for the City of Groveland. It performs many important functions that directly affect the health and safety of our residents each day. The Department manages the maintenances of public land and easements, street lighting and control, street maintenance, and City stormwater and drainage infrastructure including inlets, swales, ponds and pipes.



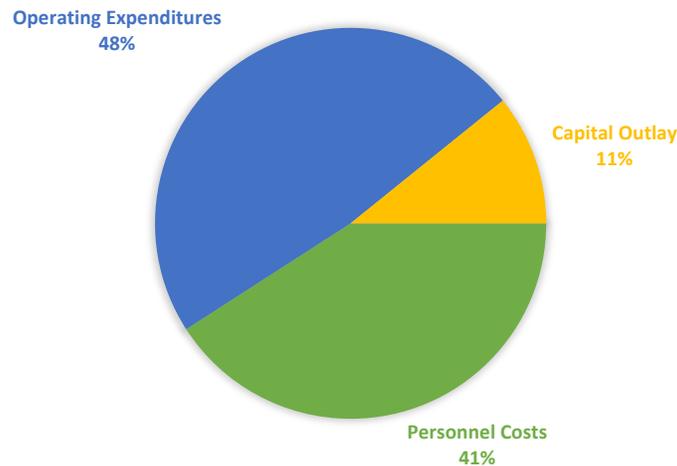
Streets Department Budget



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21 Adopted Budget	\$ Change	Percent Change
Personnel Costs	340,023	433,890	404,812	462,252	472,943	10,691	2.3%
Operating Expenditures	528,425	436,483	479,675	399,075	558,750	159,675	28.6%
Capital Outlay	337,232	128,003	781,409	915,014	125,000	(790,014)	-632.0%
Total Expenses	1,205,680	998,376	1,665,896	1,776,341	1,156,693	(619,648)	-53.6%

**FY2020-21 ADOPTED BUDGET
EXPENSES**



Streets Department Budget
Budget Details

Personnel Costs	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Executive Salaries	24,732	33,042	16,517	97,063	79,584	(17,479)	-22.0%
Regular & Part Time Salaries	214,501	269,389	257,486	225,735	256,181	30,446	11.9%
Overtime	3,614	15,364	5,000	5,000	5,000	-	0.0%
Benefits	97,175	116,096	125,809	134,454	132,178	(2,276)	-1.7%
Total	340,023	433,890	404,812	462,252	472,943	10,691	2.3%

Operating Expenditures	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Auditing	1,632	-	-	-	-	-	0.0%
Professional Services	233	1,068	500	500	5,000	4,500	90.0%
Janitorial Services	-	-	300	-	-	-	0.0%
Exterminating	-	-	300	-	-	-	0.0%
Contract Services	189,505	62,920	106,000	31,000	67,000	36,000	53.7%
Water Bill	95	-	125	125	-	(125)	0.0%
Travel/Per Diem	-	108	150	150	2,000	1,850	92.5%
Communication	2,726	4,217	3,000	-	-	-	0.0%
Shipping/Postage	10	-	-	-	-	-	0.0%
Utility Services	228,662	236,788	235,000	235,000	235,000	-	0.0%
Rental-Leases	4,226	10,371	1,600	1,600	4,000	2,400	60.0%
Insurance Liability	3,260	4,276	4,300	4,400	15,500	11,100	71.6%
R&M Streets/Sidewalks	19,504	24,513	30,000	30,000	60,000	30,000	50.0%
R&M Building	1,932	9,550	2,000	-	-	-	0.0%
R&M Equipment	22,372	649	25,000	25,000	15,000	(10,000)	-66.7%
R&M Vehicles	7,111	13,000	12,000	-	-	-	0.0%
Maintenance Contracts	-	2,093	-	-	83,000	83,000	100.0%
Outside Printing And Binding	70	938	200	-	250	250	100.0%
Advertising	171	-	-	-	-	-	0.0%
Office Supplies	36	332	100	-	1,000	1,000	100.0%
Janitorial Supplies	1,970	3,871	2,000	-	-	-	0.0%
Gasoline	6,550	9,342	6,000	8,000	10,000	2,000	20.0%
Small Tools & Equipment	6,860	15,920	6,000	6,000	6,000	-	0.0%
Operating Supplies	11,722	18,686	7,000	7,500	8,500	1,000	11.8%
Uniforms	6,015	5,863	7,000	8,500	8,500	-	0.0%
Chemicals	-	30	-	-	-	-	0.0%
Road Materials/Supplies	11,934	10,559	20,000	25,000	25,000	-	0.0%
Subscriptions/Memberships	1,115	-	300	300	1,500	1,200	80.0%
Education/Training	716	648	10,800	15,000	10,000	(5,000)	-50.0%
Meetings	-	91	-	-	500	500	100.0%
Licenses And Renewals	-	650	-	1,000	1,000	-	0.0%
Total	528,425	436,483	479,675	399,075	558,750	159,675	28.6%

Capital Outlay	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Capital Improvements	-	83,995	738,009	857,514	125,000	(732,514)	-586.0%
Capital Leases	14,703	14,643	15,000	-	-	-	0.0%
Capital Equipment	322,529	29,365	28,400	57,500	-	(57,500)	0.0%
Total	337,232	128,003	781,409	915,014	125,000	(790,014)	-632.0%

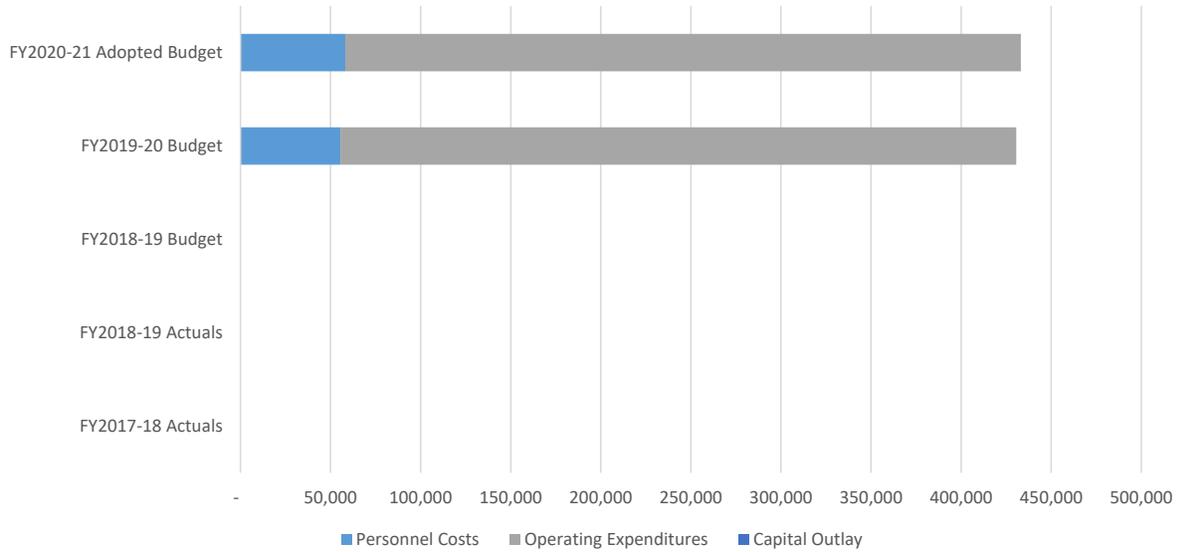
Economic Development

Description:

The Economic Development Department is made up of two areas of responsibility. The first is the overall promotion of Groveland as an economic vibrant community with possibilities. This attraction is provided by working with companies, incentive packages and overall promotion of the Groveland region. The second area is improving the Community Redevelopment Agency (CRA) area. The Groveland CRA is comprised of many downtown parcels to improve the overall area through economic growth and opportunities. The CRA has responsibilities outside of just commercial improvements but also residential improvements to neighborhoods and other features to enhance the area. Both of these areas work together to improve the city.



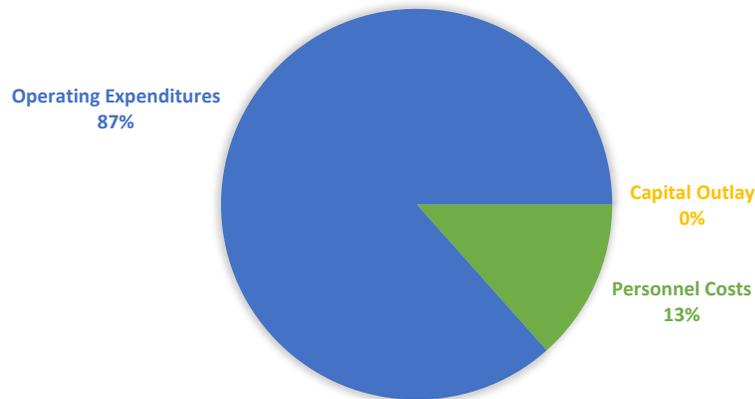
Economic Development Department Budget



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21 Adopted Budget	\$ Change	Percent Change
Personnel Costs	-	-	-	55,514	58,172	2,658	4.6%
Operating Expenditures	-	-	-	375,000	375,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	-	-	-	430,514	433,172	2,658	0.6%

FY2020-21 ADOPTED BUDGET EXPENSES



Economic Development Department Budget
Budget Details

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent
Personnel Costs	Actuals	Actuals	Budget	Budget	Adopted	\$ Change	Change
Executive Salaries	-	-	-	42,913	44,386	1,473	3.3%
Regular & Part Time Salaries	-	-	-	-	-	-	0.0%
Overtime	-	-	-	-	-	-	0.0%
Benefits	-	-	-	12,601	13,786	1,185	8.6%
Total	-	-	-	55,514	58,172	2,658	4.6%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent
Operating Expenditures	Actuals	Actuals	Budget	Budget	Adopted	\$ Change	Change
Surveying/Appraisals	-	-	-	3,000	3,000	-	0.0%
Professional Services	-	-	-	50,000	50,000	-	0.0%
Contract Services	-	-	-	7,000	7,000	-	0.0%
Travel/Per Diem	-	-	-	2,500	2,500	-	0.0%
Outside Printing And Binding	-	-	-	2,500	2,500	-	0.0%
Economic Incentives	-	-	-	200,000	200,000	-	0.0%
Business Assistance Programmin	-	-	-	100,000	100,000	-	0.0%
Office Supplies	-	-	-	1,500	1,500	-	0.0%
Operating Supplies	-	-	-	2,000	2,000	-	0.0%
Subscriptions/Memberships	-	-	-	1,500	1,500	-	0.0%
Education/Training	-	-	-	1,000	1,000	-	0.0%
Meetings	-	-	-	4,000	4,000	-	0.0%
Total	-	-	-	375,000	375,000	-	0.0%

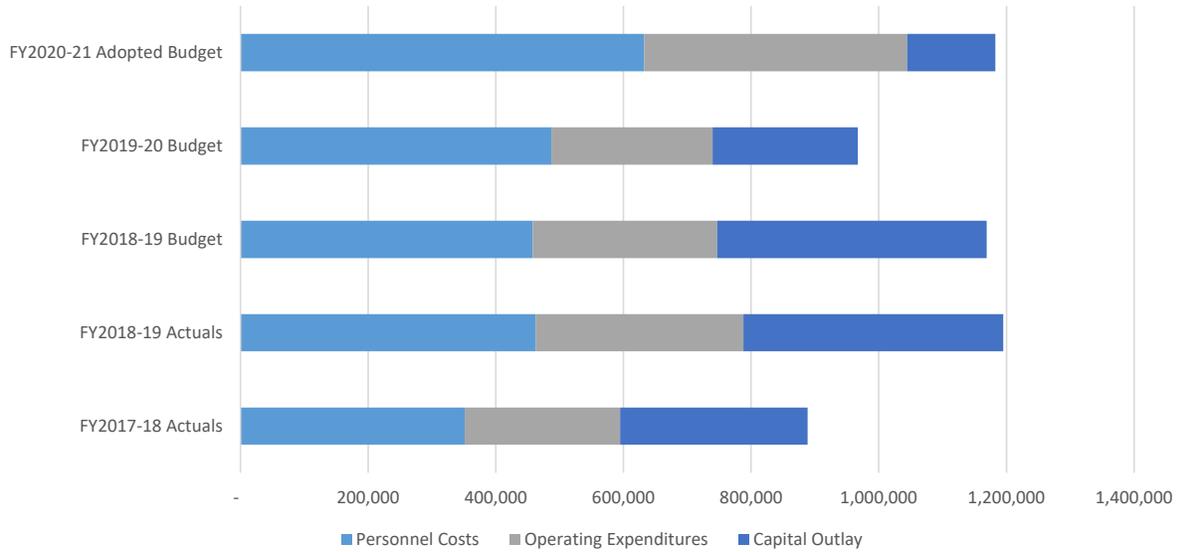
Parks & Community Services

Description:

The Parks and Community Services Department is committed to providing the citizens of Groveland with safe and enjoyable parks and facilities that enhance the overall quality of life and promote a sense of community. The department provides several sites and facilities throughout the City for both active and passive recreational activities.



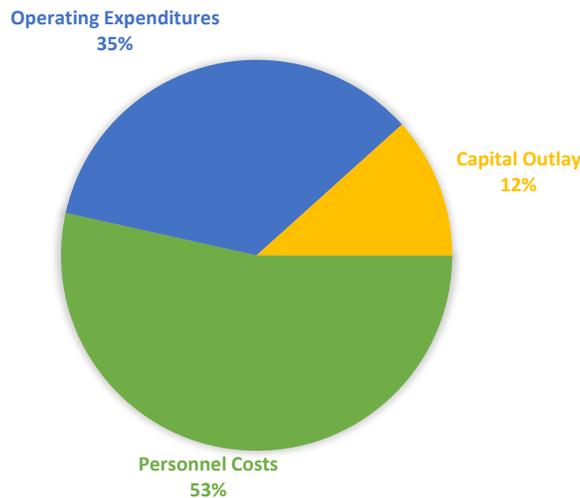
Parks & Community Services Department Budget



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21 Adopted Budget	\$ Change	Percent Change
Personnel Costs	351,230	462,238	457,761	486,898	632,479	145,581	23.0%
Operating Expenditures	243,707	325,817	289,150	252,550	412,050	159,500	38.7%
Capital Outlay	293,723	407,061	422,300	227,500	138,000	(89,500)	-64.9%
Total Expenses	888,660	1,195,116	1,169,211	966,948	1,182,529	215,581	18.2%

**FY2020-21 ADOPTED BUDGET
EXPENSES**



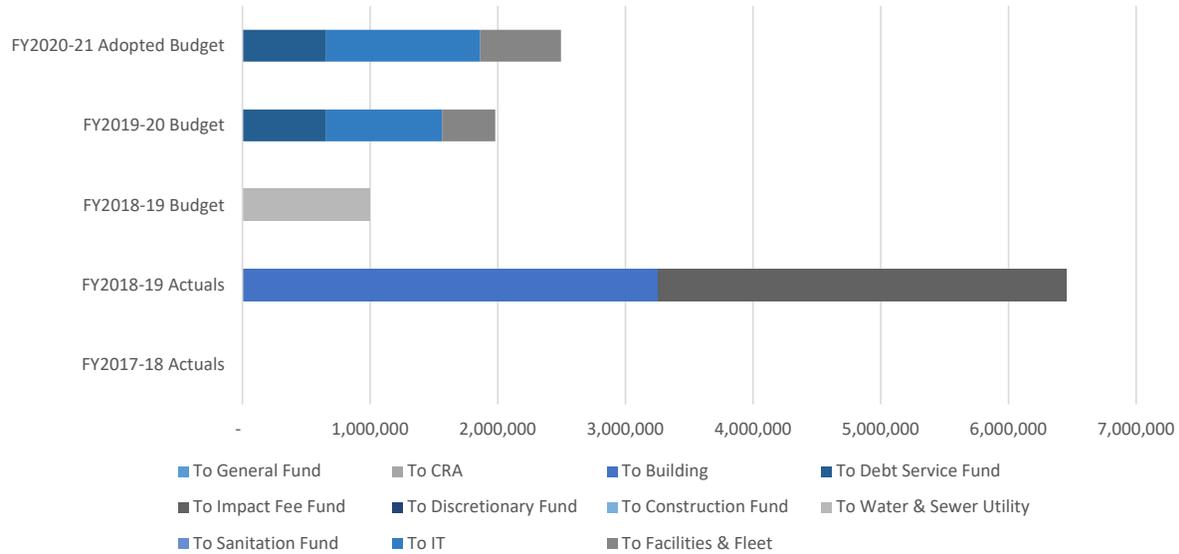
Parks & Community Services Department Budget
Budget Details

Personnel Costs	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21	\$ Change	Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget		
Executive Salaries	27,922	33,042	60,131	90,757	105,728	14,971	14.2%
Regular & Part Time Salaries	225,983	298,781	264,684	252,111	348,844	96,733	27.7%
Overtime	4,270	14,319	5,000	5,000	5,000	-	0.0%
Benefits	93,055	116,096	127,946	139,030	172,907	33,877	19.6%
Total	351,230	462,238	457,761	486,898	632,479	145,581	23.0%

Operating Expenditures	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21	\$ Change	Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget		
Auditing	1,632	-	1,000	-	-	-	0.0%
Professional Services	1,943	21,410	7,500	10,000	10,000	-	0.0%
Janitorial Services	-	4,404	500	2,000	5,000	3,000	60.0%
Exterminating	605	750	1,000	2,000	1,000	(1,000)	-100.0%
Contract Services	5,813	173	3,000	10,000	15,000	5,000	33.3%
Water Bill	12,803	13,987	15,000	16,000	15,000	(1,000)	-6.7%
Travel/Per Diem	-	672	-	1,500	3,000	1,500	50.0%
Communication	8,588	9,206	8,200	-	8,000	8,000	100.0%
Shipping/Postage	22	7	200	100	100	-	0.0%
Utility Services	28,713	30,586	27,000	15,000	17,000	2,000	11.8%
Rental-Leases	1,350	4,933	2,500	2,000	5,000	3,000	60.0%
Insurance Liability	3,260	4,068	4,100	4,500	28,700	24,200	84.3%
R&M Streets/Sidewalks	12	-	-	-	-	-	0.0%
R&M Building	62,543	35,919	32,000	20,000	25,000	5,000	20.0%
R&M Equipment	56,904	26,686	35,000	25,000	15,000	(10,000)	-66.7%
R&M Vehicles	2,233	6,718	6,000	-	2,500	2,500	100.0%
Outside Printing And Binding	15	2,395	1,500	2,000	4,000	2,000	50.0%
Events	-	79,815	76,000	85,000	183,000	98,000	53.6%
Miscellaneous Expense	-	(15)	-	-	-	-	0.0%
Advertising	-	571	-	-	9,500	9,500	100.0%
Office Supplies	477	1,708	700	500	1,500	1,000	66.7%
Janitorial Supplies	10,058	19,638	12,000	16,000	14,500	(1,500)	-10.3%
Gasoline	13,808	12,006	12,000	12,000	12,500	500	4.0%
Small Tools & Equipment	4,899	9,443	9,500	3,500	3,500	-	0.0%
Operating Supplies	16,039	31,029	17,000	16,000	19,500	3,500	17.9%
Uniforms	3,130	5,306	4,000	3,000	5,000	2,000	40.0%
Chemicals	965	1,852	1,000	2,500	3,000	500	16.7%
Subscriptions/Memberships	6,239	1,392	6,000	1,200	2,000	800	40.0%
Education/Training	1,654	565	6,450	2,000	3,000	1,000	33.3%
Licenses And Renewals	-	596	-	750	750	-	0.0%
Total	243,707	325,817	289,150	252,550	412,050	159,500	38.7%

Capital Outlay	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Capital Improvements	154,650	116,659	160,850	197,500	138,000	(59,500)	-43.1%
Capital Leases	19,304	18,455	20,450	-	-	-	0.0%
Capital Equipment	119,770	271,947	241,000	30,000	-	(30,000)	0.0%
Total	293,723	407,061	422,300	227,500	138,000	(89,500)	-64.9%

Transfers to Fund Budget



Transfers	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21		Percent Change
					Adopted Budget	\$ Change	
To General Fund	-	-	-	-	-	-	0.0%
To CRA	-	-	-	-	-	-	0.0%
To Building	-	3,259,316	-	-	-	-	0.0%
To Debt Service Fund	-	-	-	654,754	654,537	-	0.0%
To Impact Fee Fund	-	3,195,996	-	-	-	-	0.0%
To Discretionary Fund	-	-	-	-	-	-	0.0%
To Construction Fund	-	-	-	-	-	-	0.0%
To Water & Sewer Utility	-	-	1,000,000	-	-	-	0.0%
To Sanitation Fund	-	-	-	-	-	-	0.0%
To IT	-	-	-	907,872	1,207,315	-	0.0%
To Facilities & Fleet	-	-	-	417,423	632,736	-	0.0%
Total	-	6,455,312	1,000,000	1,980,049	2,494,589	514,540	20.6%

Special Revenue Funds
Community Redevelopment Agency Fund
Building Services Fund
Grant Fund



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Community Redevelopment Agency Fund



Community Redevelopment Agency

Description:

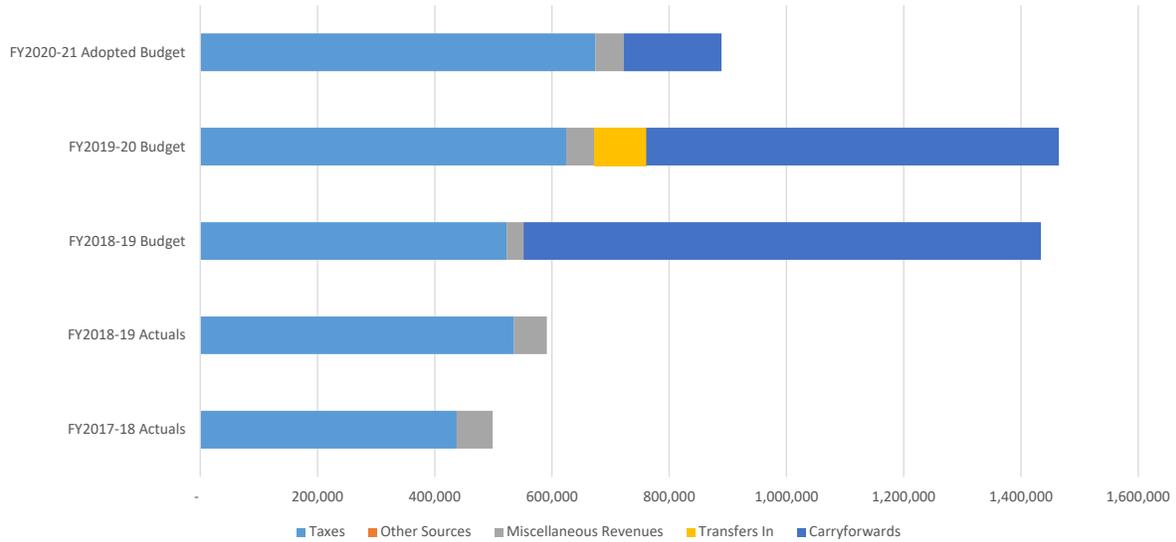
The Groveland CRA was formed in May of 2002. The Community Redevelopment Area runs generally along State Road 50, from just east of Green Valley Boulevard to the city's westerly limits. The CRA boundaries include all of the historic downtown commercial area. There are just over 1,000 acres in the CRA.

The city's goal in establishing the CRA is to guide redevelopment activities in order to build a vibrant and attractive downtown.

Through the CRA Board's leadership and community input, the city is dedicated to bringing about both physical improvements for the area as well as economic development. By putting tax dollars directly back into the CRA, private investors will be encouraged to invest in the area as well. This public-private partnership will result in more places for Groveland residents to shop and eat, and will also provide more prosperity for Groveland's business community.



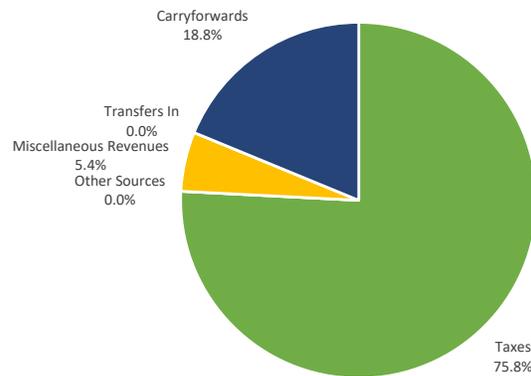
Community Redevelopment Agency Fund Revenues



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21 Adopted Budget	\$ Change	Percent Change
Taxes	437,545	535,331	522,875	624,126	674,158	50,032	7.4%
Other Sources	-	-	-	-	-	-	0.0%
Miscellaneous Revenues	61,375	55,900	28,500	48,086	48,086	-	0.0%
Transfers In	-	-	-	88,521	-	(88,521)	0.0%
Carryforwards	-	-	882,613	703,565	167,028	(536,537)	-321.2%
Total Revenues	498,920	591,231	1,433,988	1,464,298	889,272	(575,026)	-64.7%

FY2020-21 Adopted Budget Revenues



Community Redevelopment Agency Fund Revenues
Budget Details

Taxes	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
City Incremental Tax	202,051	255,316	242,550	292,191	319,238	27,047	8.5%
County Incremental Tax	206,405	235,814	235,877	284,010	304,782	20,772	6.8%
Ambulance Fund Incremental Tax	18,668	21,328	21,592	26,011	28,352	2,341	8.3%
Lake County Water Authority Inc Tax	10,421	22,873	22,856	21,914	21,786	(128)	-0.6%
Total	437,545	535,331	522,875	624,126	674,158	50,032	7.4%

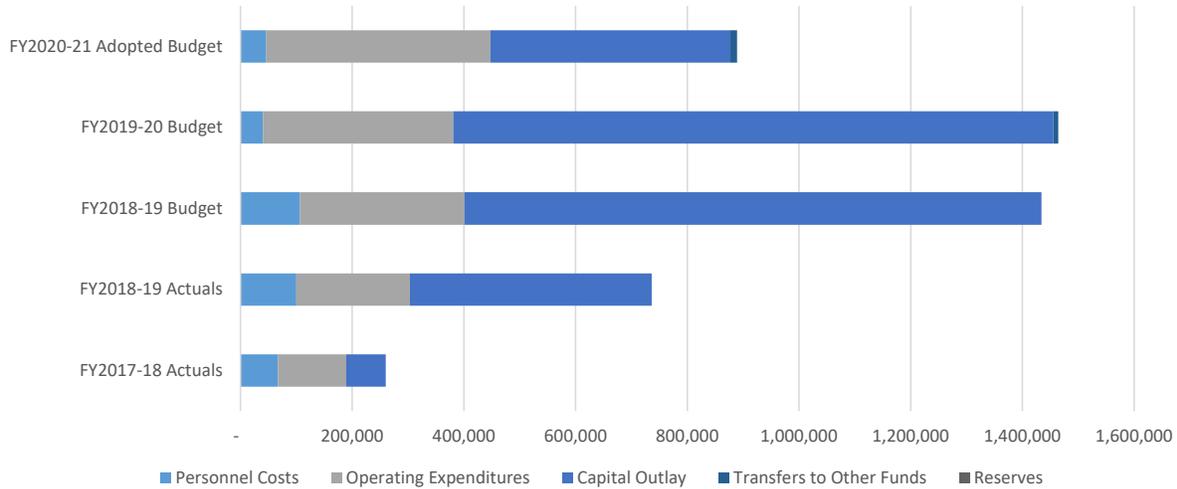
Other Sources	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Debt Proceeds	-	-	-	-	-	-	0.0%
Proceeds From Sale Of Assets	-	-	-	-	-	-	0.0%
Federal Grant Funding	-	-	-	-	-	-	0.0%
State Grant Funding	-	-	-	-	-	-	0.0%
Loan Proceeds	-	-	-	-	-	-	0.0%
Total	-	-	-	-	-	-	0.0%

Miscellaneous Revenues	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Contributions	61,375	55,900	28,500	48,086	48,086	-	0.0%
Reimbursements	-	-	-	-	-	-	0.0%
Miscellaneous Revenue	-	-	-	-	-	-	0.0%
Total	61,375	55,900	28,500	48,086	48,086	-	0.0%

Transfers In	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Interfund Transfer - Water & Sewer Fund	-	-	-	88,521	-	(88,521)	0.0%
Total	-	-	-	88,521	-	(88,521)	0.0%

Carryforwards	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Restricted	-	-	882,613	703,565	167,028	(536,537)	-321.2%
Assigned	-	-	-	-	-	-	0.0%
Unassigned	-	-	-	-	-	-	0.0%
Total	-	-	882,613	703,565	167,028	(536,537)	-321.2%

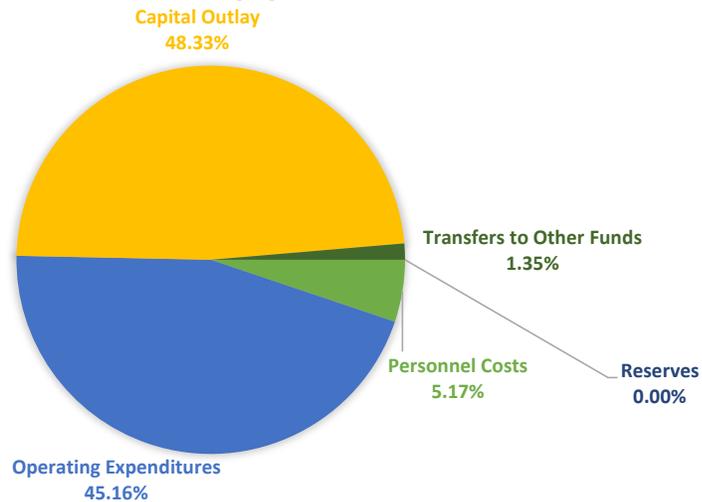
Community Redevelopment Agency Department Budget



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21 Adopted Budget	\$ Change	Percent Change
Personnel Costs	67,055	99,935	106,558	40,200	45,993	5,793	12.6%
Operating Expenditures	122,508	203,439	294,680	340,910	401,560	60,650	15.1%
Capital Outlay	70,509	432,816	1,032,750	1,074,573	429,753	(644,820)	-150.0%
Transfers to Other Funds	-	-	-	8,615	11,966	3,351	28.0%
Reserves	-	-	-	-	-	-	0.0%
Total Expenses	260,071	736,190	1,433,988	1,464,298	889,272	(575,026)	-64.7%

FY2020-21 ADOPTED BUDGET EXPENSES



**Community Redevelopment Agency Department Budget
Budget Details**

Personnel Costs	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21	\$ Change	Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget		
Executive Salaries	9,619	29,719	30,596	31,075	32,142	1,067	3.3%
Regular & Part Time Salaries	41,738	44,084	46,103	-	3,426	3,426	100.0%
Overtime	1,725	2,435	2,000	-	-	-	0.0%
Benefits	13,973	23,697	27,860	9,125	10,426	1,301	12.5%
Total	67,055	99,935	106,558	40,200	45,993	5,793	12.6%

Operating Expenditures	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21	\$ Change	Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget		
Legal	4,080	3,225	4,500	4,500	4,500	-	0.0%
Surveying/Appraisals	-	-	1,000	1,000	1,000	-	0.0%
Auditing	3,381	-	2,000	2,250	2,250	-	0.0%
Professional Services	81,992	159,777	85,000	150,000	150,000	-	0.0%
Contract Services	7,201	7,340	7,000	7,000	7,000	-	0.0%
Water Bill	1,039	2,604	1,500	2,500	2,500	-	0.0%
Landscape Maintenance	11,951	-	23,640	-	-	-	0.0%
Travel/Per Diem	46	357	2,500	3,000	3,000	-	0.0%
Communication	2,461	4,858	2,500	-	-	-	0.0%
Shipping/Postage	-	32	300	500	500	-	0.0%
Utility Services	1,322	2,219	1,200	-	-	-	0.0%
Rental-Leases	2,459	3,898	2,250	2,500	2,500	-	0.0%
Rent	-	1,610	2,760	2,760	62,760	60,000	95.6%
Insurance Liability	1,211	1,395	1,400	1,400	1,850	450	24.3%
R&M Building	-	52	-	-	-	-	0.0%
R&M Equipment	-	63	-	-	-	-	0.0%
Maintenance Contracts	205	426	-	-	-	-	0.0%
Outside Printing And Binding	598	683	-	500	500	-	0.0%
Promotions	2,456	850	4,000	-	-	-	0.0%
Economic Incentives	-	-	50,000	100,000	40,000	(60,000)	-150.0%
Business Assistance Programmin	-	-	94,930	50,000	50,000	-	0.0%
Advertising	27	1,456	2,000	-	-	-	0.0%
Façade/Neighborhood Grant	-	6,875	-	-	60,000	60,000	100.0%
Office Supplies	516	769	1,500	1,500	1,500	-	0.0%
Operating Supplies	1,163	2,265	2,000	2,000	2,000	-	0.0%
Uniforms	-	-	200	-	200	200	100.0%
Subscriptions/Memberships	275	2,076	1,500	5,000	5,000	-	0.0%
Education/Training	125	520	1,000	1,000	1,000	-	0.0%
Meetings	-	91	-	3,500	3,500	-	0.0%
Total	122,508	203,439	294,680	340,910	401,560	60,650	15.1%

Capital Outlay	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Land Acquisitions	69,033	403	-	-	-	-	0.0%
Capital Improvements	98	432,330	1,029,250	1,074,573	429,753	(644,820)	-150.0%
Capital Leases	-	83	3,500	-	-	-	0.0%
Capital Equipment	1,378	-	-	-	-	-	0.0%
Total	70,509	432,816	1,032,750	1,074,573	429,753	(644,820)	-150.0%

Transfers	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Transfer to General Fund	-	-	-	-	-	-	0.0%
Transfer to IT	-	-	-	5,880	7,819	1,939	24.8%
Transfer to Facilities & Fleet	-	-	-	2,735	4,146	1,411	34.0%
Total	-	-	-	8,615	11,966	3,351	28.0%

Line Item Details

Professional Services Details	FY2020-21 Adopted Budget
Anointed Community Services	44,000
S&ME CRA Analysis and Support Contract	60,000
Streetscape Phase II Engineering	25,000
Phase 2 of Marketing Analysis Study and Proforma	21,000
Total	150,000

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Building Services Fund



Building Services

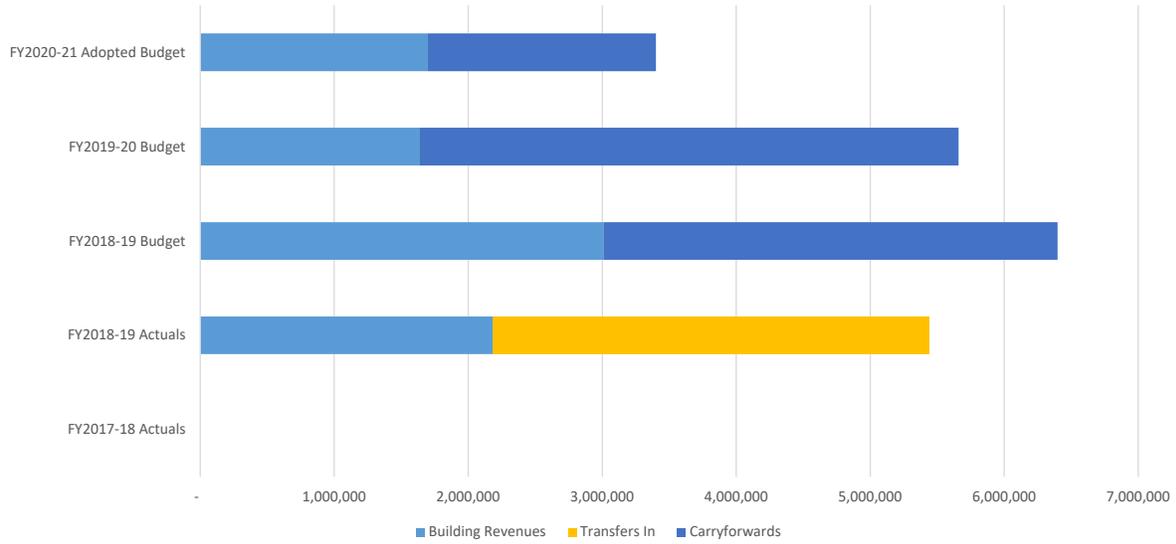
Description:

The Building Services Department issues residential and commercial permits to the property owners and business owners of Groveland. It advises applicants about the permitting process, and provides information for all types of customer questions and requests. It reviews building plans to ensure compliance with the Florida Building Code.

The department registers building contractors for work being done in Groveland, and schedules building inspections as needed during the construction process. It keeps records of permits issued and inspection requests.



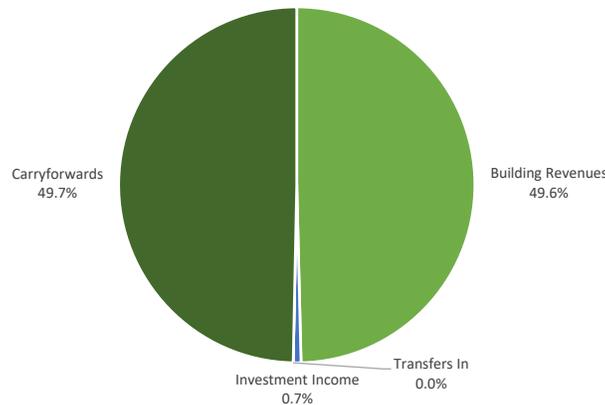
Building Services Fund Budget



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21 Adopted Budget	\$ Change	Percent Change
Building Revenues	-	2,184,650	3,008,907	1,639,085	1,699,056	59,971	3.5%
Investment Income	-	58,643	-	57,823	24,171	(33,652)	-139.2%
Transfers In	-	3,259,316	-	-	-	-	0.0%
Carryforwards	-	-	3,388,118	4,019,216	1,701,216	(2,318,000)	-136.3%
Total Revenues	-	5,502,610	6,397,025	5,716,124	3,424,443	(2,291,681)	-66.9%

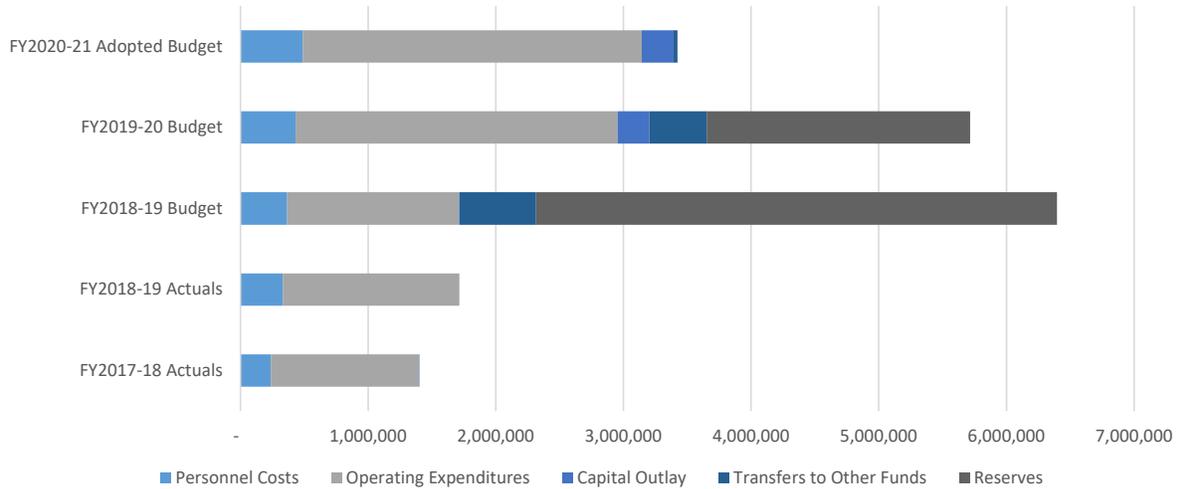
FY2020-21 Adopted Budget Revenues



Building Services Fund Budget
Budget Details

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
	Actuals	Actuals	Budget	Budget	Adopted	\$ Change	Percent
Building Revenues					Budget		Change
Building Permits	-	1,531,101	2,139,324	1,147,262	1,213,386	66,124	5.4%
Building Plan Review	-	499,549	758,745	387,128	392,855	5,727	1.5%
Building Fire Review/Inspection Fees	-	6,950	17,381	6,120	6,120	-	0.0%
Building Reinspection Fee	-	147,050	93,457	98,575	86,695	(11,880)	-13.7%
Total	-	2,184,650	3,008,907	1,639,085	1,699,056	59,971	3.5%
Investment Income							
Interest Earned	-	58,643	-	57,823	24,171	(33,652)	-139.2%
Total	-	58,643	-	57,823	24,171	(33,652)	-139.2%
Transfers In							
Interfund Transfer Master	-	3,259,316	-	-	-	-	0.0%
Total	-	3,259,316	-	-	-	-	0.0%
Carryforwards							
Restricted	-	-	-	4,019,216	1,701,216	(2,318,000)	-136.3%
Total	-	-	-	4,019,216	1,701,216	(2,318,000)	-136.3%

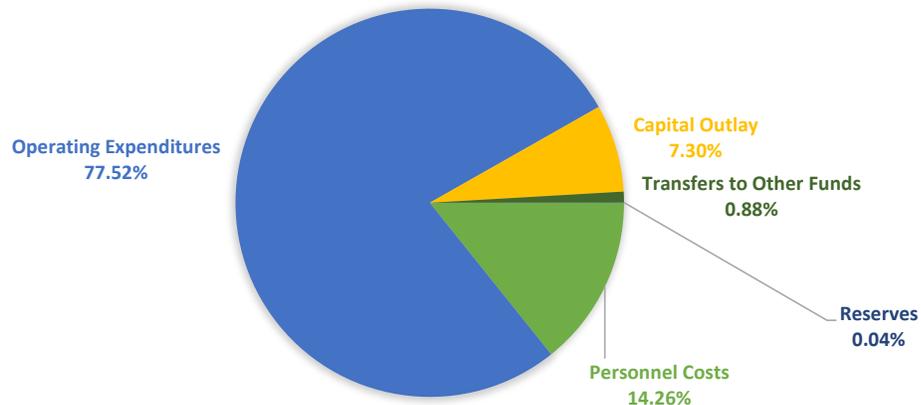
Building Services Fund Budget



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21 Adopted Budget	\$ Change	Percent Change
Personnel Costs	238,312	332,200	366,526	430,878	488,256	57,378	11.8%
Operating Expenditures	1,158,961	1,382,142	1,345,594	2,522,351	2,654,650	132,299	5.0%
Capital Outlay	3,950	-	3,750	250,000	250,000	-	0.0%
Transfers to Other Funds	-	-	600,000	448,881	30,222	(418,659)	-1385.3%
Reserves	-	-	4,081,155	2,064,014	1,315	(2,062,699)	-156859.2%
Total Expenses	1,401,223	1,714,341	6,397,025	5,716,124	3,424,443	(2,291,681)	-66.9%

**FY2020-21 ADOPTED BUDGET
EXPENSES**



Building Services Fund Budget
Budget Details

Personnel Costs	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Executive Salaries	40,148	44,231	106,809	125,363	130,584	5,221	4.0%
Regular & Part Time Salaries	147,653	214,424	163,764	200,589	247,839	47,250	19.1%
Overtime	6,238	2,795	5,500	7,500	7,500	-	0.0%
Benefits	44,273	70,750	90,454	97,426	102,332	4,906	4.8%
Total	238,312	332,200	366,526	430,878	488,256	57,378	11.8%

Operating Expenditures	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Auditing	2,914	2,100	2,500	2,250	2,250	-	0.0%
Professional Services	1,128,195	1,292,471	1,213,750	891,425	1,140,000	248,575	21.8%
Travel/Per Diem	-	22	200	4,000	4,000	-	0.0%
Communication	3,780	6,604	3,000	-	-	-	0.0%
Shipping/Postage	99	22	500	500	500	-	0.0%
Utility Services	10	-	500	-	-	-	0.0%
Rental-Leases	3,409	1,176	1,500	5,500	-	(5,500)	0.0%
Insurance Liability	4,658	5,671	5,700	5,785	7,400	1,615	21.8%
R&M Building	470	511	750	-	-	-	0.0%
R&M Equipment	1,898	49	500	1,000	-	(1,000)	0.0%
R&M Vehicles	-	60	60	-	-	-	0.0%
Maintenance Contracts	3,291	64,972	105,000	97,000	97,000	-	0.0%
Outside Printing And Binding	-	302	1,000	1,000	4,000	3,000	75.0%
Economic Incentives	-	-	-	1,500,000	1,390,000	(110,000)	-7.9%
Advertising	-	385	300	750	500	(250)	-50.0%
Contingency	100	-	-	-	-	-	0.0%
Office Supplies	4,793	1,876	3,000	3,000	2,500	(500)	-20.0%
Janitorial Supplies	-	43	500	-	-	-	0.0%
Small Tools & Equipment	3,156	-	-	-	-	-	0.0%
Operating Supplies	2,189	5,704	4,000	3,641	1,000	(2,641)	-264.1%
Uniforms	-	92	500	1,000	1,000	-	0.0%
Subscriptions/Memberships	-	-	500	2,000	1,000	(1,000)	-100.0%
Education/Training	-	-	1,634	2,500	2,500	-	0.0%
Meetings	-	79	200	1,000	1,000	-	0.0%
Total	1,158,961	1,382,142	1,345,594	2,522,351	2,654,650	132,299	5.0%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Capital Outlay	Actuals	Actuals	Budget	Budget	Adopted	Budget	Percent
						\$ Change	Change
Capital Improvements	3,689	-	-	250,000	250,000	-	0.0%
Capital Leases	261	-	-	-	-	-	0.0%
Capital Equipment	-	-	3,750	-	-	-	0.0%
Total	3,950	-	3,750	250,000	250,000	-	0.0%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Transfers	Actuals	Actuals	Budget	Budget	Adopted	Budget	Percent
						\$ Change	Change
Transfer to General Fund	-	-	600,000	52,356	-	(52,356)	0.0%
Transfer to Construction	-	-	-	375,000	-	(375,000)	0.0%
Transfer to IT	-	-	-	12,936	17,203	4,267	24.8%
Transfer to Facilities & Fleet	-	-	-	8,589	13,020	4,431	34.0%
Total	-	-	600,000	448,881	30,222	(418,659)	-1385.3%

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Grant Fund



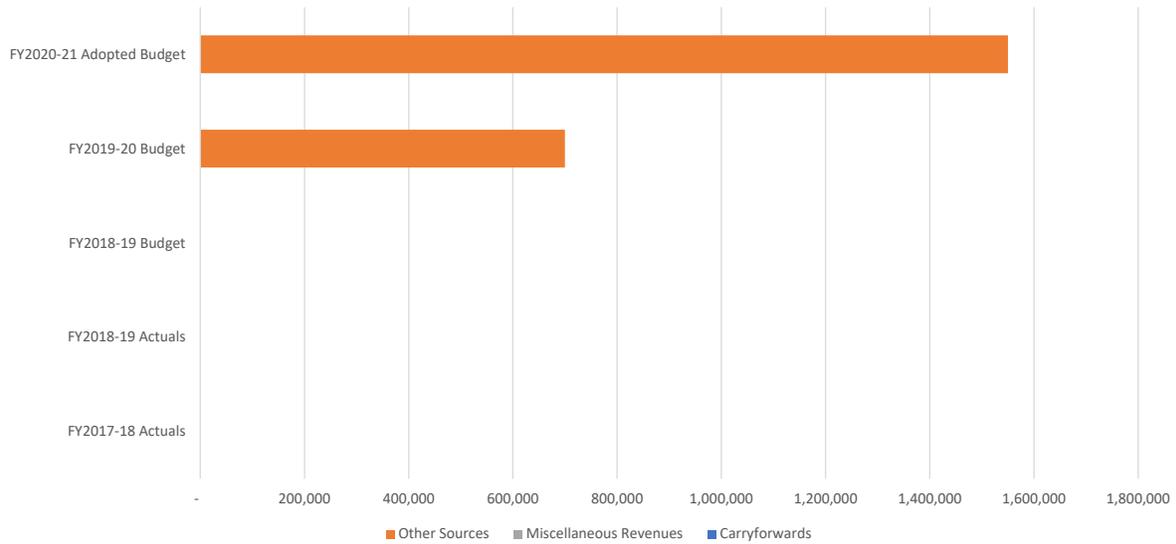
Grant Fund

Description:

The Grant Fund is to account for all the potential grant opportunities which the City may receive during the year to insure compliance with the grant rules. The City can request grants for many different agencies for various uses, such as, Community Development Block Grants. This fund maintains revenues and expenses solely for the completion of each respective grant budgeted for.



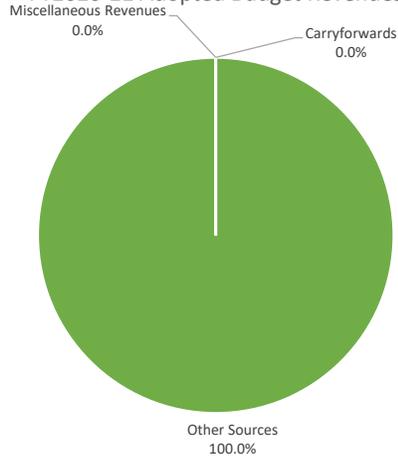
Grant Fund Budget



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21 Adopted Budget	\$ Change	Percent Change
Other Sources	-	-	-	700,000	1,550,000	850,000	54.8%
Miscellaneous Revenues	-	-	-	-	-	-	0.0%
Carryforwards	-	-	-	-	-	-	0.0%
Total Revenues	-	-	-	700,000	1,550,000	850,000	54.8%

FY2020-21 Adopted Budget Revenues



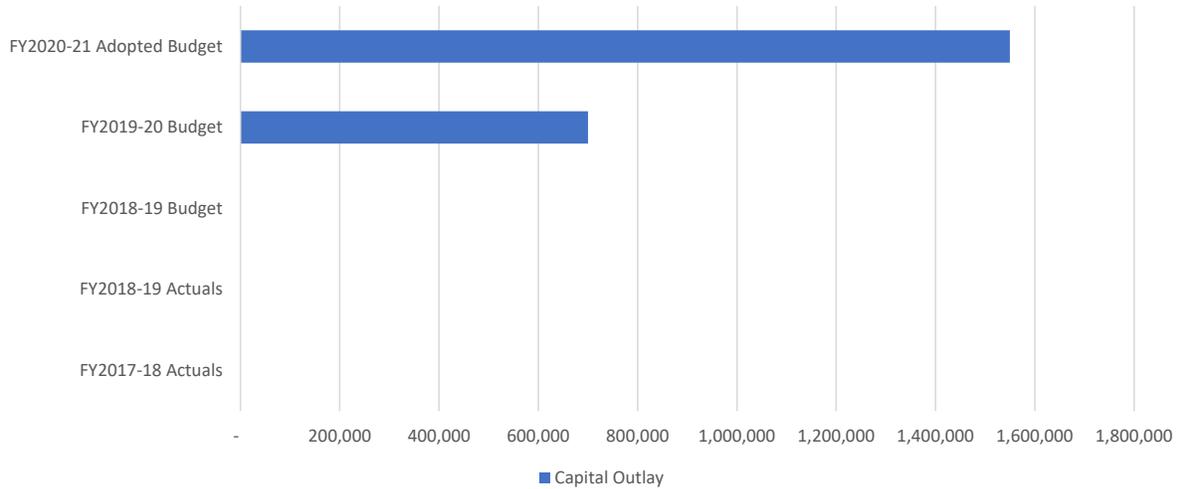
Grant Fund Budget
Budget Details

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Other Sources	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Percent Change
Debt Proceeds	-	-	-	-	-	-	0.0%
Proceeds From Sale Of Assets	-	-	-	-	-	-	0.0%
CDBG Grant Funding	-	-	-	700,000	650,000	(50,000)	-7.7%
Federal Grant Funding	-	-	-	-	900,000	900,000	100.0%
State Grant Funding	-	-	-	-	-	-	0.0%
Loan Proceeds	-	-	-	-	-	-	0.0%
Total	-	-	-	700,000	1,550,000	850,000	54.8%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Miscellaneous Revenues	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Percent Change
Contributions	-	-	-	-	-	-	0.0%
Reimbursements	-	-	-	-	-	-	0.0%
Miscellaneous Revenue	-	-	-	-	-	-	0.0%
Total	-	-	-	-	-	-	0.0%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Carryforwards	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Percent Change
Restricted	-	-	-	-	-	-	0.0%
Assigned	-	-	-	-	-	-	0.0%
Unassigned	-	-	-	-	-	-	0.0%
Total	-	-	-	-	-	-	0.0%

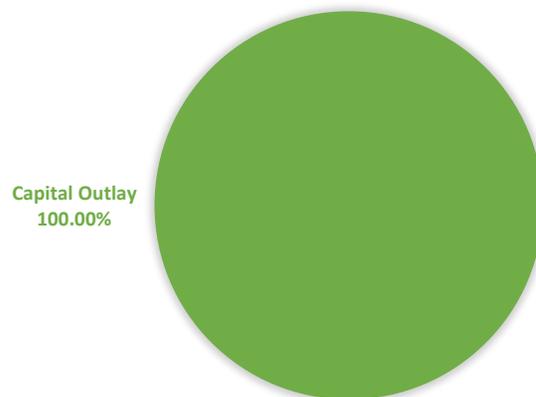
Grant Fund Budget



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21 Adopted Budget	\$ Change	Percent Change
Capital Outlay	-	-	-	700,000	1,550,000	850,000	54.8%
Total Expenses	-	-	-	700,000	1,550,000	850,000	54.8%

FY2020-21 ADOPTED BUDGET EXPENSES



Grant Fund Budget
Budget Details

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Capital Outlay	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Percent Change
Capital Improvements	-	-	-	700,000	1,550,000	850,000	54.8%
Total	-	-	-	700,000	1,550,000	850,000	54.8%

Debt Service Fund



Debt Service Fund

	FY2020-21 Adopted Budget	Proposed FY2021-22 Budget	Proposed FY2022-23 Budget	Proposed FY2023-24 Budget	Proposed FY2024-25 Budget	Total
Debt Service Summary By Funding Source	Year 1	Year 2	Year 3	Year 4	Year 5	
General Revenues	654,537	1,103,699	1,103,315	654,385	654,463	4,170,397
Impact Fees - Police	-	137,500	137,500	137,500	137,500	550,000
Impact Fees - Fire	-	-	-	-	-	-
Impact Fees - Parks & Recreation	-	-	-	-	-	-
Discretionary Tax	-	175,700	175,700	624,988	624,988	1,601,376
County Proceeds	1,679,500	1,679,160	1,679,860	1,679,540	1,679,200	8,397,260
Total Debt Service	2,334,037	3,096,059	3,096,375	3,096,413	3,096,151	14,719,033

	FY2020-21 Adopted Budget	Proposed FY2021-22 Budget	Proposed FY2022-23 Budget	Proposed FY2023-24 Budget	Proposed FY2024-25 Budget	Total
Funding Sources	Year 1	Year 2	Year 3	Year 4	Year 5	
10 Year Hancock Note for Public Safety Complex Construction Matures 4/1/2027						
General Revenues	654,537	654,411	654,027	654,385	654,463	3,271,821
Impact Fees - Police	-	-	-	-	-	-
Impact Fees - Fire	-	-	-	-	-	-
Discretionary Tax	-	-	-	-	-	-
Total	654,537	654,411	654,027	654,385	654,463	3,271,821

	FY2020-21 Adopted Budget	Proposed FY2021-22 Budget	Proposed FY2022-23 Budget	Proposed FY2023-24 Budget	Proposed FY2024-25 Budget	Total
Funding Sources	Year 1	Year 2	Year 3	Year 4	Year 5	
Proposed Public Safety Complex Finishing Note for 10 year Note \$2.5 Million						
General Revenues	-	-	-	-	-	-
Impact Fees - Police	-	137,500	137,500	137,500	137,500	550,000
Impact Fees - Fire	-	-	-	-	-	-
Discretionary Tax	-	175,700	175,700	175,700	175,700	702,800
Total	-	313,200	313,200	313,200	313,200	1,252,800

	FY2020-21 Adopted Budget	Proposed FY2021-22 Budget	Proposed FY2022-23 Budget	Proposed FY2023-24 Budget	Proposed FY2024-25 Budget	Total
Funding Sources	Year 1	Year 2	Year 3	Year 4	Year 5	
Proposed Station 3 Construction Note for 10 year Note \$4.25 Million						
General Revenues	-	449,288	449,288	-	-	898,576
Impact Fees - Police	-	-	-	-	-	-
Impact Fees - Fire	-	-	-	-	-	-
Discretionary Tax	-	-	-	449,288	449,288	898,576
Total	-	449,288	449,288	449,288	449,288	1,797,152

	FY2020-21 Adopted Budget	Proposed FY2021-22 Budget	Proposed FY2022-23 Budget	Proposed FY2023-24 Budget	Proposed FY2024-25 Budget	Total
Funding Sources	Year 1	Year 2	Year 3	Year 4	Year 5	
Proposed South Lake Regional Park Note for 15 Years						
General Revenues	-	-	-	-	-	-
County Proceeds	1,679,500	1,679,160	1,679,860	1,679,540	1,679,200	8,397,260
Impact Fees - Parks & Recreation	-	-	-	-	-	-
Discretionary Tax	-	-	-	-	-	-
Total	1,679,500	1,679,160	1,679,860	1,679,540	1,679,200	8,397,260

Capital Project Funds

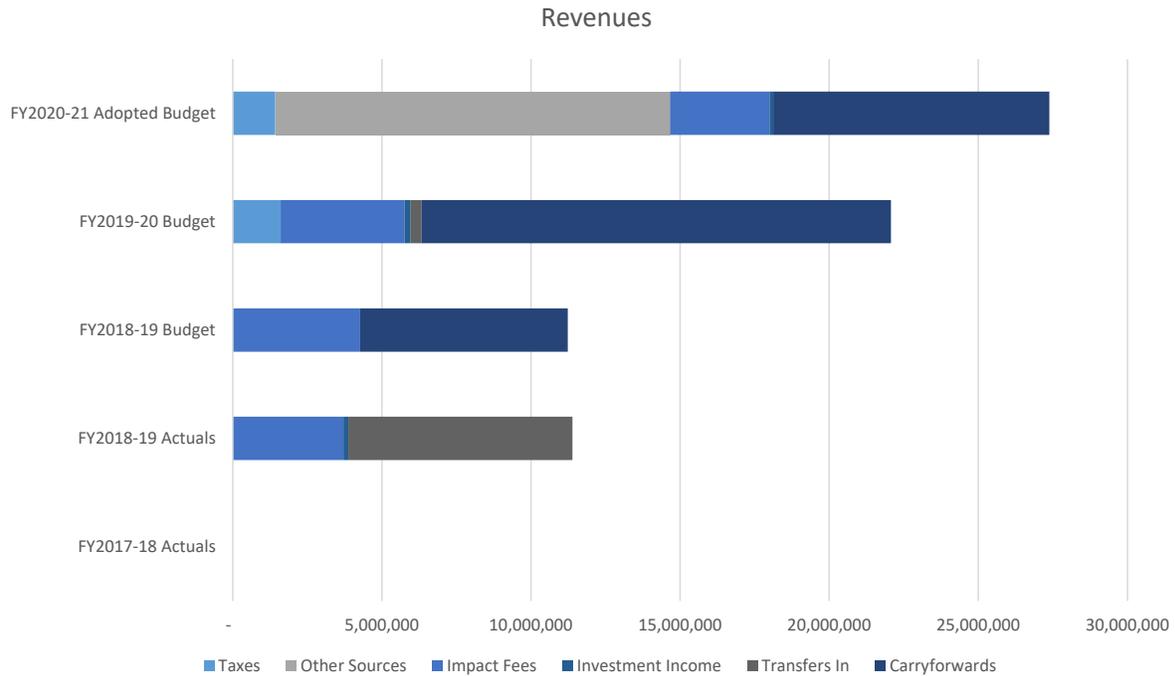
Impact Fee Fund

Discretionary Sales Surtax Fund

Construction Fund



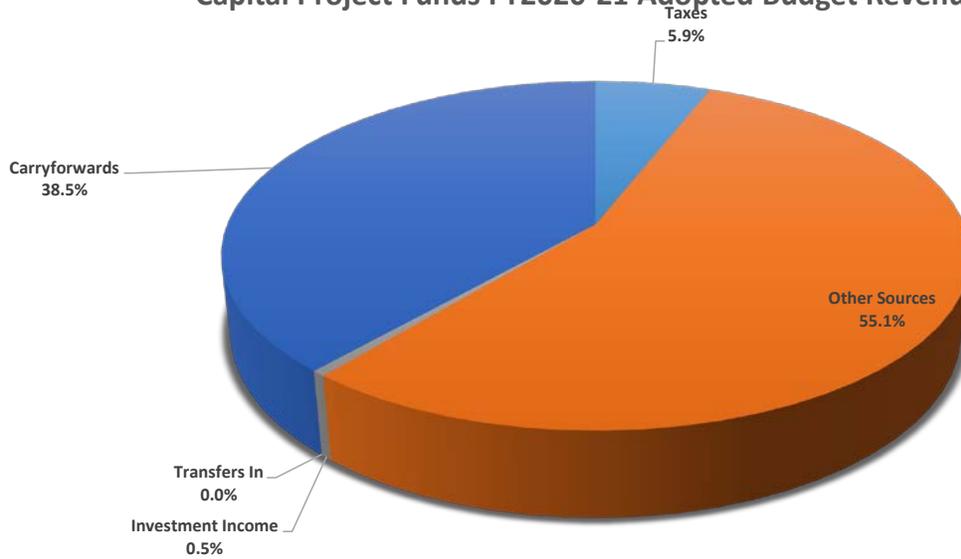
Capital Project Funds Budget Summary



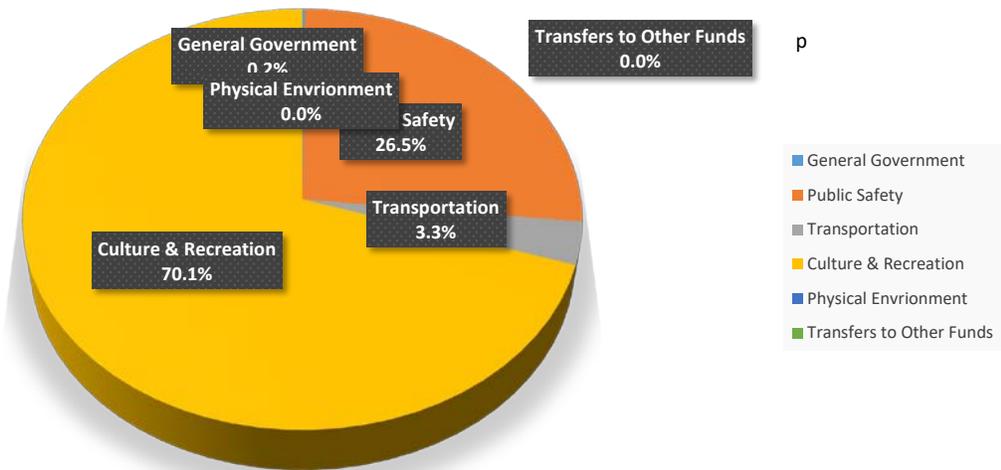
Budget Revenue Summary by Category

Revenues	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21		Percent Change
					Adopted Budget	\$ Change	
Taxes	-	-	-	1,606,522	1,422,223	(184,299)	-13.0%
Other Sources	-	-	-	-	13,250,000	13,250,000	100.0%
Impact Fees	-	3,712,743	4,271,800	4,154,500	3,323,600	(830,900)	-25.0%
Investment Income	-	158,405	-	198,381	125,000	(73,381)	-58.7%
Transfers In	-	7,520,191	-	375,000	-	(375,000)	0.0%
Carryforwards	-	-	6,964,089	15,735,549	9,263,392	(6,472,157)	-69.9%
Total	-	11,391,339	11,235,889	22,069,952	27,384,215	5,314,263	19.4%

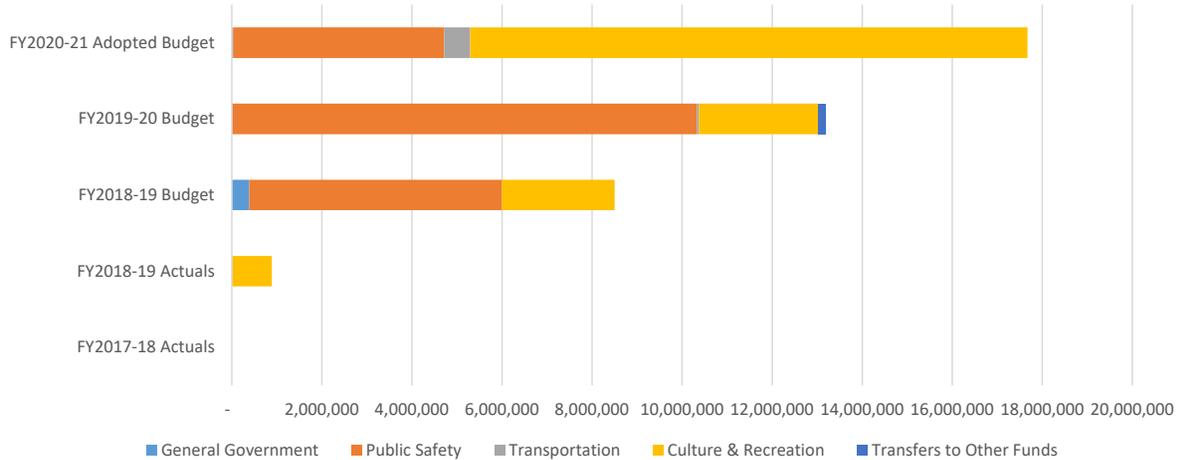
Capital Project Funds FY2020-21 Adopted Budget Revenues



Capital Projects FY2020-21 Adopted Budget Expenses Excluding Reserves



Expenses Excluding Reserves



Budget Expense Summary by Category

Expenses	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21	\$ Change	Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget		
General Government	-	-	385,468	-	28,000	28,000	100.0%
Public Safety	-	-	5,608,271	10,332,148	4,686,349	(5,645,799)	-120.5%
Transportation	-	-	-	40,000	577,514	537,514	93.1%
Culture & Recreation	-	887,123	2,510,000	2,657,118	12,379,000	9,721,882	78.5%
Physical Environment	-	191,298	-	4,139,761	-	(4,139,761)	0.0%
Transfers to Other Funds	-	-	-	172,842	-	(172,842)	0.0%
Reserves	-	-	2,732,150	4,728,083	9,713,352	4,985,269	51.3%
Total	-	1,078,422	11,235,889	22,069,952	27,384,215	5,314,263	19.4%

Capital Project Budget Revenue Projections

Impact Fee Projections

	FY2020-21 Adopted Budget	Proposed FY2021-22 Budget	Proposed FY2022-23 Budget	Proposed FY2023-24 Budget	Proposed FY2024-25 Budget
Administrative Impact Fee					
Beginning of Year Balance	52,000	97,600	154,600	211,600	268,600
Expected Revenues	45,600	57,000	57,000	57,000	57,000
CIP Expenses	-	-	-	-	-
Debt Expenses	-	-	-	-	-
End of Year Balance	97,600	154,600	211,600	268,600	325,600

	FY2020-21 Adopted Budget	Proposed FY2021-22 Budget	Proposed FY2022-23 Budget	Proposed FY2023-24 Budget	Proposed FY2024-25 Budget
Fire Impact Fee					
Beginning of Year Balance	73,000	201,600	403,600	645,600	887,600
Expected Revenues	193,600	242,000	242,000	242,000	242,000
CIP Expenses	(65,000)	(40,000)	-	-	(1,065,000)
Debt Expenses	-	-	-	-	-
End of Year Balance	201,600	403,600	645,600	887,600	64,600

	FY2020-21 Adopted Budget	Proposed FY2021-22 Budget	Proposed FY2022-23 Budget	Proposed FY2023-24 Budget	Proposed FY2024-25 Budget
Police Impact Fee					
Beginning of Year Balance	113,000	175,400	163,400	151,400	139,400
Expected Revenues	220,400	275,500	275,500	275,500	275,500
CIP Expenses	(158,000)	(150,000)	(150,000)	(150,000)	(150,000)
Debt Expenses	-	(137,500)	(137,500)	(137,500)	(137,500)
End of Year Balance	175,400	163,400	151,400	139,400	127,400

	FY2020-21 Adopted Budget	Proposed FY2021-22 Budget	Proposed FY2022-23 Budget	Proposed FY2023-24 Budget	Proposed FY2024-25 Budget
Parks & Recreation Impact Fee					
Beginning of Year Balance	1,817,299	222,699	210,699	548,699	286,699
Expected Revenues	590,400	738,000	738,000	738,000	738,000
CIP Expenses	(2,185,000)	(750,000)	(400,000)	(1,000,000)	-
Debt Expenses	-	-	-	-	-
End of Year Balance	222,699	210,699	548,699	286,699	1,024,699

	FY2020-21 Adopted Budget	Proposed FY2021-22 Budget	Proposed FY2022-23 Budget	Proposed FY2023-24 Budget	Proposed FY2024-25 Budget
Water Impact Fee					
Beginning of Year Balance	2,243,182	2,372,782	3,347,282	3,671,782	4,646,282
Expected Revenues	779,600	974,500	974,500	974,500	974,500
CIP Expenses	(650,000)	-	(650,000)	-	-
Debt Expenses	-	-	-	-	-
End of Year Balance	2,372,782	3,347,282	3,671,782	4,646,282	5,620,782

	FY2020-21 Adopted Budget	Proposed FY2021-22 Budget	Proposed FY2022-23 Budget	Proposed FY2023-24 Budget	Proposed FY2024-25 Budget
Sewer Impact Fee					
Beginning of Year Balance	4,364,911	5,858,911	7,576,411	9,443,911	11,311,411
Expected Revenues	1,494,000	1,867,500	1,867,500	1,867,500	1,867,500
CIP Expenses	-	(150,000)	-	-	-
Debt Expenses	-	-	-	-	-
End of Year Balance	5,858,911	7,576,411	9,443,911	11,311,411	13,178,911

Discretionary Sales Surtax Projections

	FY2020-21 Adopted Budget	Proposed FY2021-22 Budget	Proposed FY2022-23 Budget	Proposed FY2023-24 Budget	Proposed FY2024-25 Budget
Discretionary Sales Surtax					
Beginning of Year Balance	600,000	34,360	170,256	419,766	336,102
Expected Revenues	1,447,223	1,591,945	1,751,140	1,926,254	2,118,879
CIP Expenses	(2,012,863)	(1,280,349)	(1,325,930)	(1,384,930)	(623,930)
Debt Expenses	-	(175,700)	(175,700)	(624,988)	(624,988)
End of Year Balance	34,360	170,256	419,766	336,102	1,206,063

Impact Fee Fund



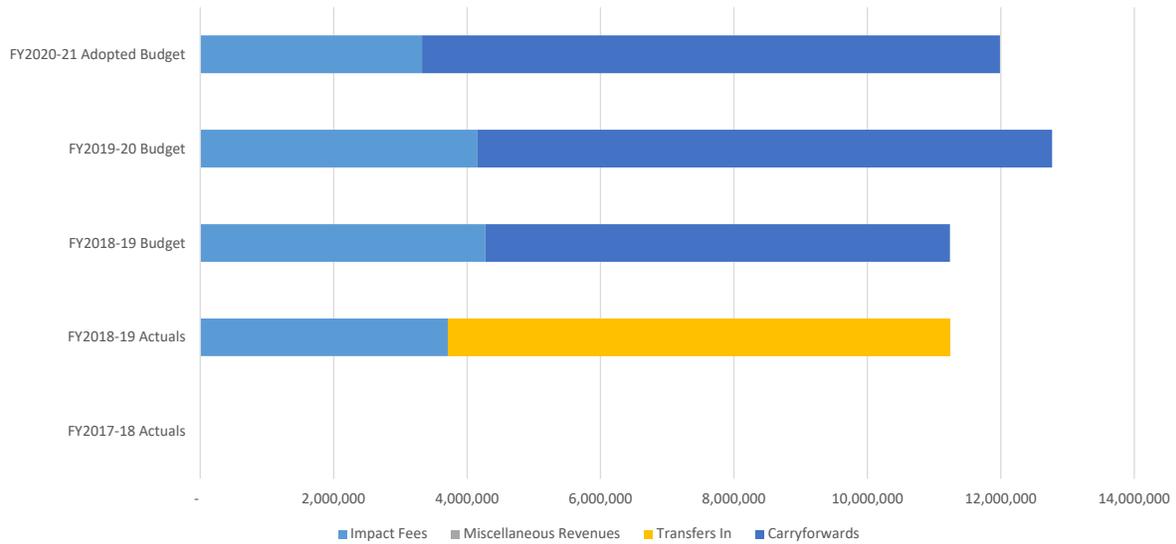
Impact Fee Fund

Description:

The Impact Fee Fund is to account for the collection and use of the City's impact fees in accordance with our Code of Ordinances and Florida Statutes. Impact fees are collected from new residential and commercial buildings to pay for the increases in demands for services like police, fire, parks, water and sewer. These are adopted so that the increased growth will pay for itself as we have to make improvements in these areas.



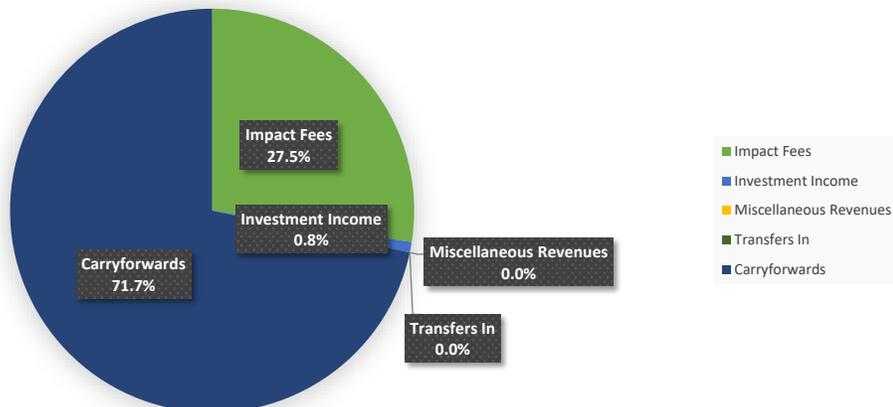
Impact Fee Fund Budget



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21 Adopted Budget	\$ Change	Percent Change
Impact Fees	-	3,712,743	4,271,800	4,154,500	3,323,600	(830,900)	-25.0%
Investment Income	-	158,405	-	157,610	100,000	(57,610)	-57.6%
Miscellaneous Revenues	-	-	-	-	-	-	0.0%
Transfers In	-	7,520,191	-	-	-	-	0.0%
Carryforwards	-	-	6,964,089	8,613,172	8,663,392	50,220	0.6%
Total Revenues	-	11,391,339	11,235,889	12,925,282	12,086,992	(838,290)	-6.9%

FY2020-21 Adopted Budget Revenues



Impact Fee Fund Budget
Budget Details

Impact Fees	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21	\$ Change	Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget		
Impact Fees - Administrative Facilities	-	67,425	74,100	57,000	45,600	(11,400)	-25.0%
Impact Fees - Fire	-	245,162	276,250	242,000	193,600	(48,400)	-25.0%
Impact Fees - Parks & Recreation	-	1,248,089	698,750	738,000	590,400	(147,600)	-25.0%
Impact Fees - Police	-	308,585	343,200	275,500	220,400	(55,100)	-25.0%
Impact Fees - Water	-	691,468	942,500	974,500	779,600	(194,900)	-25.0%
Impact Fees - Sewer	-	1,152,014	1,937,000	1,867,500	1,494,000	(373,500)	-25.0%
Total	-	3,712,743	4,271,800	4,154,500	3,323,600	(830,900)	-25.0%

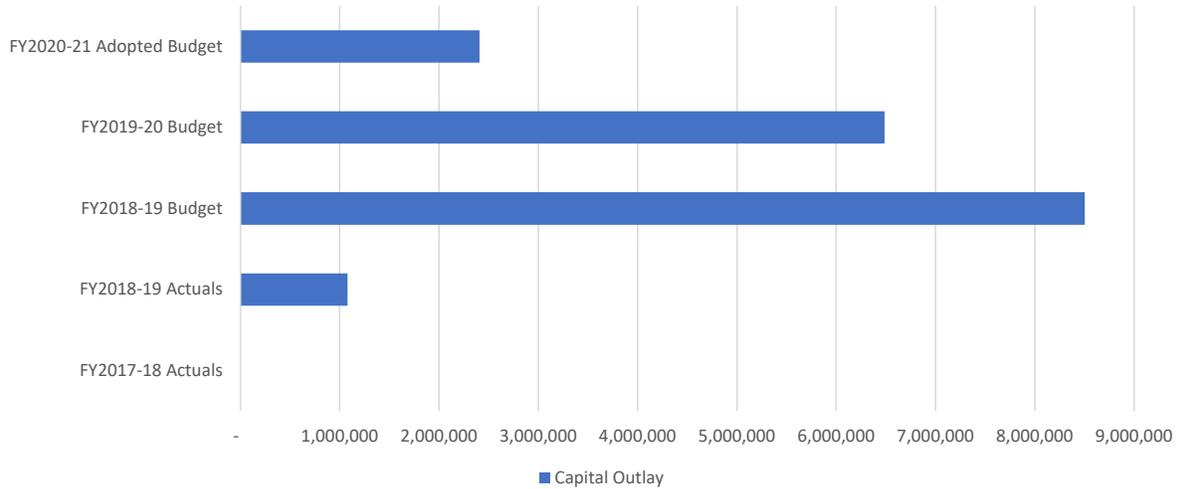
Investment Income	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21	\$ Change	Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget		
Interest Earned	-	158,405	-	157,610	100,000	(57,610)	-57.6%
Total	-	158,405	-	157,610	100,000	(57,610)	-57.6%

Miscellaneous Revenues	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21	\$ Change	Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget		
Contributions	-	-	-	-	-	-	0.0%
Reimbursements	-	-	-	-	-	-	0.0%
Miscellaneous Revenue	-	-	-	-	-	-	0.0%
Total	-	-	-	-	-	-	0.0%

Transfers In	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21	\$ Change	Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget		
Transfer-In General Fund	-	3,195,996	-	-	-	-	0.0%
Interfund Transfer - Water & Sewer Fund	-	4,324,195	-	-	-	-	0.0%
Total	-	7,520,191	-	-	-	-	0.0%

Carryforwards	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21	\$ Change	Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget		
Restricted	-	-	-	8,613,172	8,663,392	50,220	0.6%
Total	-	-	-	8,613,172	8,663,392	50,220	0.6%

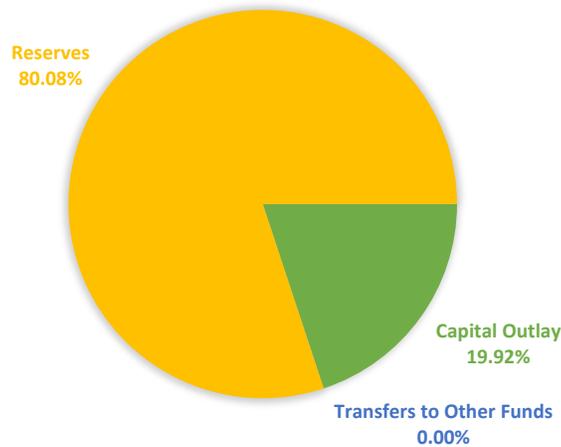
Impact Fee Fund Budget



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21 Adopted Budget	\$ Change	Percent Change
Capital Outlay	-	1,078,422	8,503,739	6,487,129	2,408,000	(4,079,129)	-169.4%
Transfers to Other Funds	-	-	-	1,711,940	-	(1,711,940)	0.0%
Reserves	-	-	2,732,150	4,726,213	9,678,992	4,952,779	51.2%
Total Expenses	-	1,078,422	11,235,889	12,925,282	12,086,992	(838,290)	-6.9%

**FY2020-21 ADOPTED BUDGET
EXPENSES**



Impact Fee Fund Budget
Budget Details

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Capital Outlay	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Percent Change
Land Acquisitions	-	-	37,635	-	-	-	0.0%
Capital Improvements	-	1,078,422	8,466,104	6,267,129	2,000,000	(4,267,129)	-213.4%
Capital Equipment	-	-	-	220,000	408,000	188,000	46.1%
Total	-	1,078,422	8,503,739	6,487,129	2,408,000	(4,079,129)	-169.4%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Transfers	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Percent Change
Transfer to General Fund	-	-	-	-	-	-	0.0%
Transfer to Construction	-	-	-	1,711,940	-	(1,711,940)	0.0%
Transfer to Water & Sewer	-	-	-	-	-	-	0.0%
Transfer to IT	-	-	-	-	-	-	0.0%
Transfer to Facilities & Fleet	-	-	-	-	-	-	0.0%
Total	-	-	-	1,711,940	-	(1,711,940)	0.0%

Discretionary Sales Surtax Fund



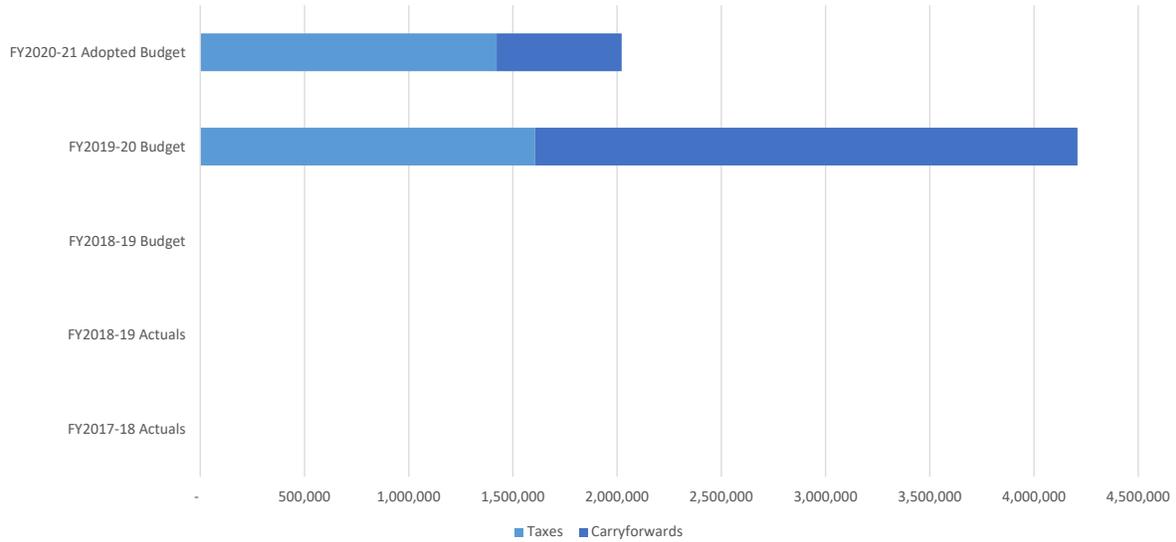
Discretionary Sales Surtax Fund

Description:

The Discretionary Sales Surtax Fund is to account for the collection and use of the City's discretionary sales surtaxes in accordance with Florida Statutes. Discretionary sales surtax, also called a local option county tax, is imposed by most Florida counties and applies to most transactions subject to sales tax. This tax is only able to be used on capital purchases and due to the restricted usages is tracked separately for compliance.



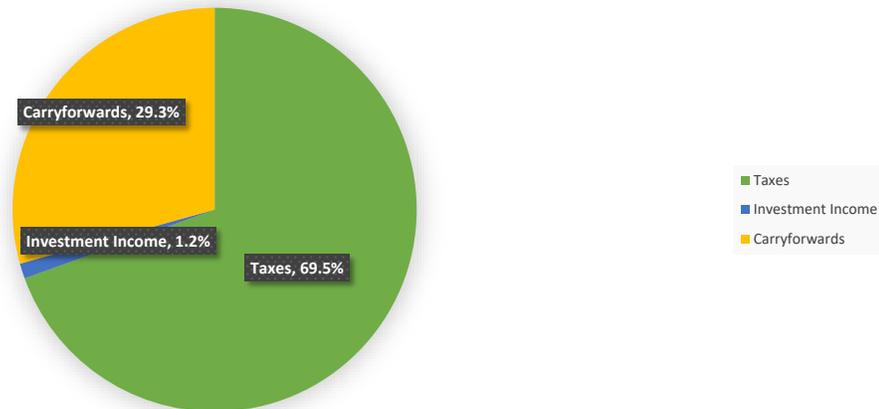
Discretionary Sales Surtax Fund Budget



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21 Adopted Budget	\$ Change	Percent Change
Taxes	-	-	-	1,606,522	1,422,223	(184,299)	-13.0%
Investment Income	-	-	-	40,771	25,000	(15,771)	-63.1%
Carryforwards	-	-	-	2,601,926	600,000	(2,001,926)	-333.7%
Total Revenues	-	-	-	4,249,219	2,047,223	(2,201,996)	-107.6%

FY2020-21 Adopted Budget Revenues



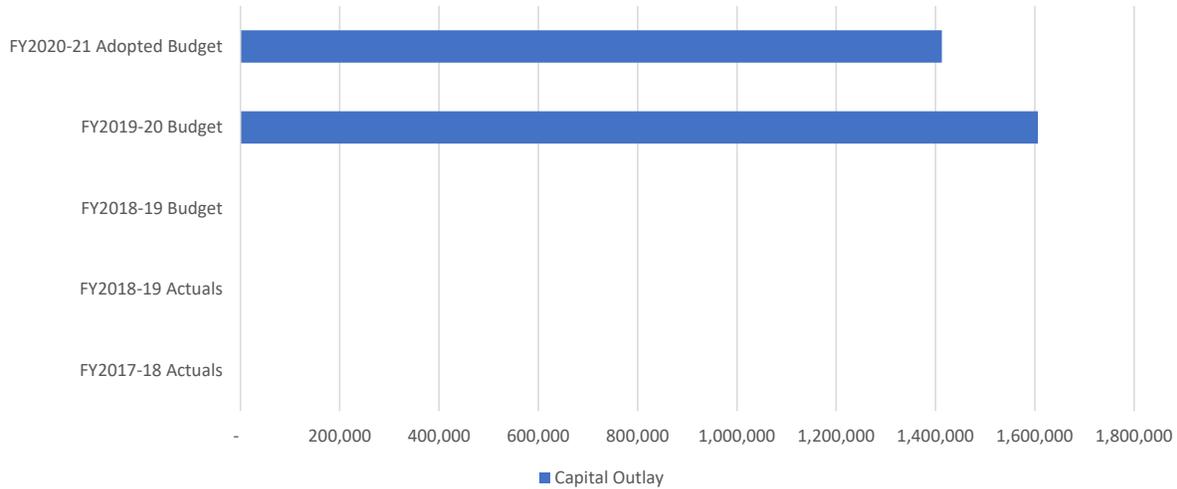
Discretionary Sales Surtax Fund Budget
Budget Details

Taxes	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21		Percent Change
					Adopted Budget	\$ Change	
Discretionary Tax	-	-	-	1,606,522	1,422,223	(184,299)	-13.0%
Total	-	-	-	1,606,522	1,422,223	(184,299)	-13.0%

Investment Income	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21		Percent Change
					Adopted Budget	\$ Change	
Interest Earned	-	-	-	40,771	25,000	(15,771)	-63.1%
Total	-	-	-	40,771	25,000	(15,771)	-63.1%

Carryforwards	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21		Percent Change
					Adopted Budget	\$ Change	
Restricted	-	-	-	2,601,926	600,000	(2,001,926)	-333.7%
Total	-	-	-	2,601,926	600,000	(2,001,926)	-333.7%

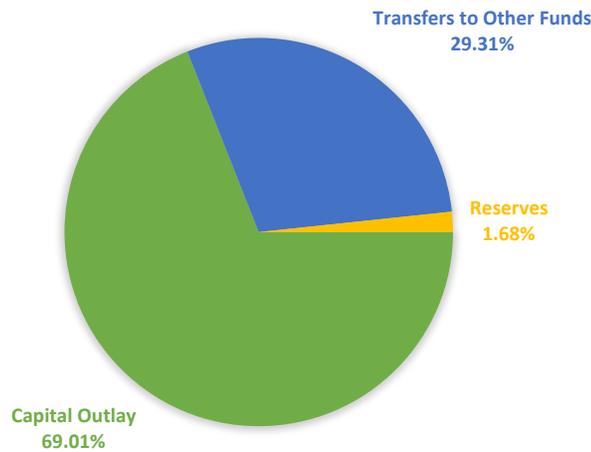
Discretionary Sales Surtax Fund Budget



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21 Adopted Budget	\$ Change	Percent Change
Capital Outlay	-	-	-	1,606,349	1,412,863	(193,486)	-13.7%
Transfers to Other Funds	-	-	-	2,641,000	600,000	(2,041,000)	-340.2%
Reserves	-	-	-	1,870	34,360	32,490	94.6%
Total Expenses	-	-	-	4,249,219	2,047,223	(2,201,996)	-107.6%

FY2020-21 ADOPTED BUDGET EXPENSES



Discretionary Sales Surtax Fund Budget
Budget Details

Capital Outlay	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21	\$ Change	Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget		
Capital Improvements	-	-	-	660,750	607,514	(53,236)	-8.8%
Capital Leases	-	-	-	456,099	747,349	291,250	39.0%
Capital Equipment	-	-	-	489,500	58,000	(431,500)	-744.0%
Total	-	-	-	1,606,349	1,412,863	(193,486)	-13.7%

Construction Fund



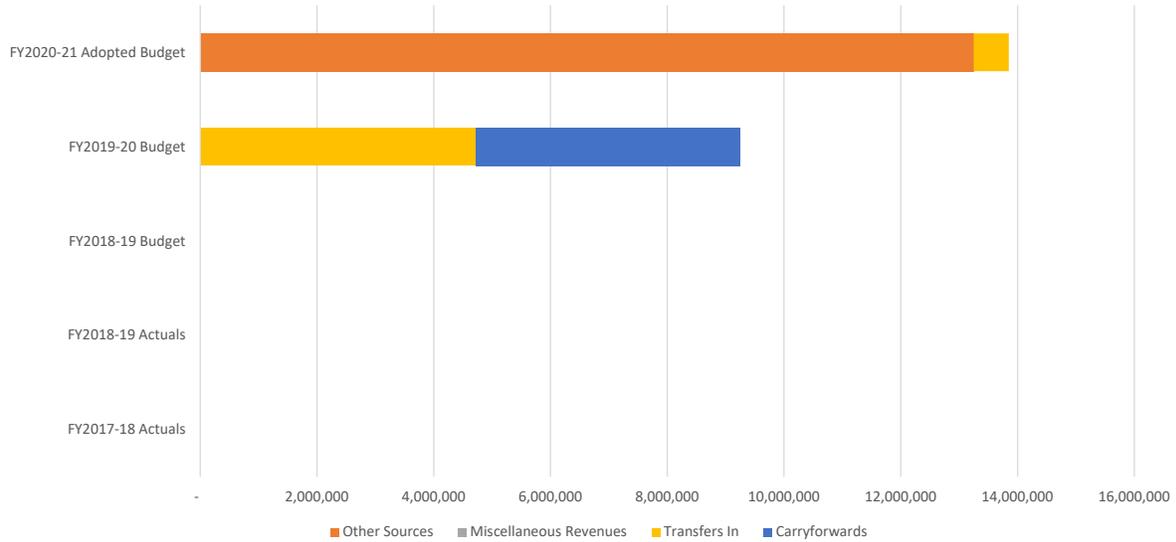
Construction Fund

Description:

The Construction Fund is to account for all of the efforts of major governmental construction projects for City uses. This fund was created and utilized so that the effects of major capital construction projects would not skew the budgets of other funds. Items which would be included in this fund would be public safety complex, fire stations, park improvements and other large construction projects.



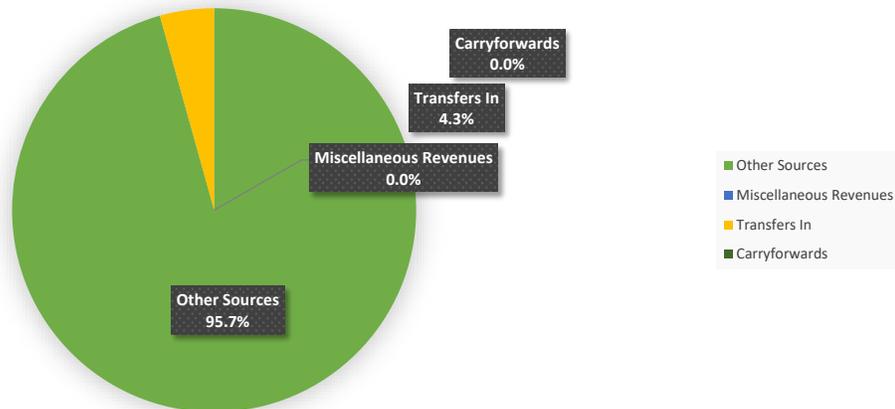
Construction Fund Budget



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21 Adopted Budget	\$ Change	Percent Change
Other Sources	-	-	-	-	13,250,000	13,250,000	100.0%
Miscellaneous Revenues	-	-	-	-	-	-	0.0%
Transfers In	-	-	-	4,727,940	600,000	(4,127,940)	-688.0%
Carryforwards	-	-	-	4,520,451	-	(4,520,451)	0.0%
Total Revenues	-	-	-	9,248,391	13,850,000	4,601,609	33.2%

FY2020-21 Adopted Budget Revenues



Construction Fund Budget
Budget Details

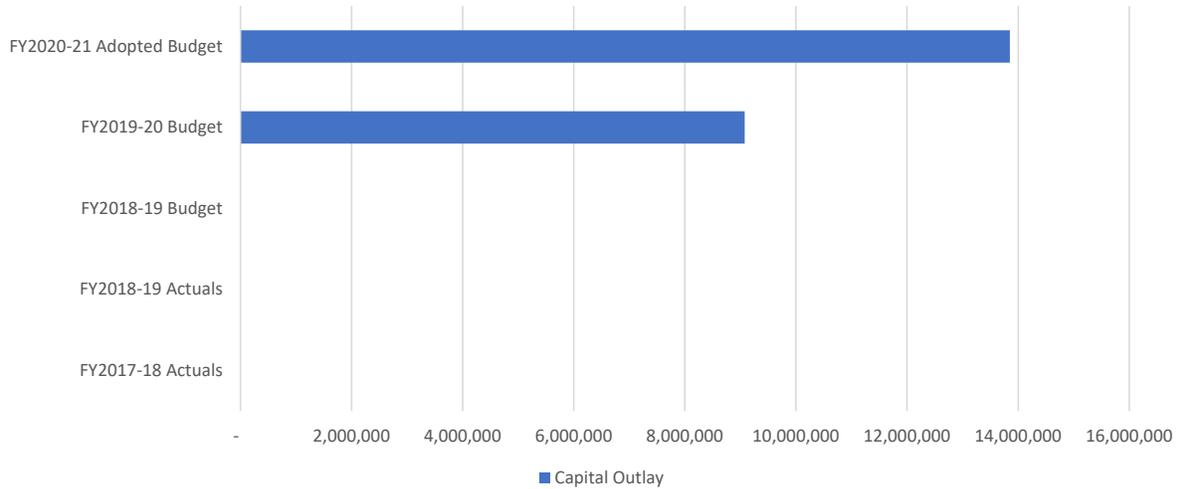
	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent
Other Sources	Actuals	Actuals	Budget	Budget	Adopted	\$ Change	Change
Debt Proceeds	-	-	-	-	-	-	0.0%
Proceeds From Sale Of Assets	-	-	-	-	-	-	0.0%
Federal Grant Funding	-	-	-	-	500,000	500,000	100.0%
State Grant Funding	-	-	-	-	-	-	0.0%
Loan Proceeds	-	-	-	-	12,750,000	12,750,000	100.0%
Total	-	-	-	-	13,250,000	13,250,000	100.0%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent
Miscellaneous Revenues	Actuals	Actuals	Budget	Budget	Adopted	\$ Change	Change
Contributions	-	-	-	-	-	-	0.0%
Reimbursements	-	-	-	-	-	-	0.0%
Miscellaneous Revenue	-	-	-	-	-	-	0.0%
Total	-	-	-	-	-	-	0.0%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent
Transfers In	Actuals	Actuals	Budget	Budget	Adopted	\$ Change	Change
Interfund Transfer - Building	-	-	-	375,000	-	(375,000)	0.0%
Transfer from Impact Fee Fund	-	-	-	1,711,940	-	(1,711,940)	0.0%
Transfer from Discretionary	-	-	-	2,641,000	600,000	(2,041,000)	-340.2%
Total	-	-	-	4,727,940	600,000	(4,127,940)	-688.0%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent
Carryforwards	Actuals	Actuals	Budget	Budget	Adopted	\$ Change	Change
Restricted	-	-	-	4,520,451	-	(4,520,451)	0.0%
Assigned	-	-	-	-	-	-	0.0%
Unassigned	-	-	-	-	-	-	0.0%
Total	-	-	-	4,520,451	-	(4,520,451)	0.0%

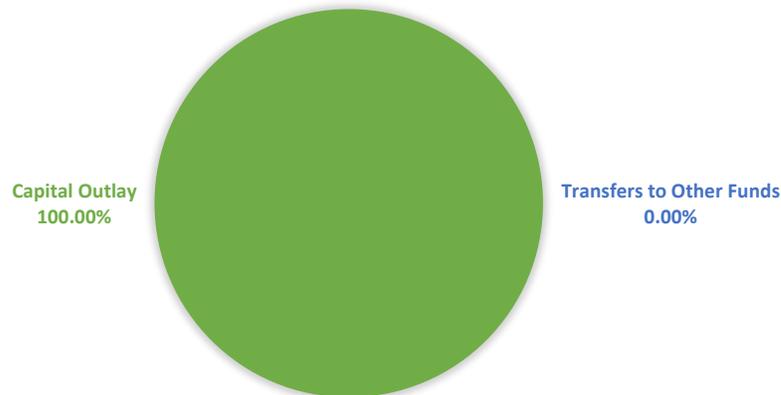
Construction Fund Budget



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21 Adopted Budget	\$ Change	Percent Change
Capital Outlay	-	-	-	9,075,549	13,850,000	4,774,451	34.5%
Transfers to Other Funds	-	-	-	172,842	-	(172,842)	0.0%
Total Expenses	-	-	-	9,248,391	13,850,000	4,601,609	33.2%

**FY2020-21 ADOPTED BUDGET
EXPENSES**



Construction Fund Budget
Budget Details

Capital Outlay	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21	\$ Change	Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget		
Capital Improvements	-	-	-	9,075,549	13,850,000	4,774,451	34.5%
Capital Equipment	-	-	-	-	-	-	0.0%
Total	-	-	-	9,075,549	13,850,000	4,774,451	34.5%

Enterprise Funds
Water & Sewer Utility Fund
Sanitation Services Fund



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Water & Sewer Utility Fund



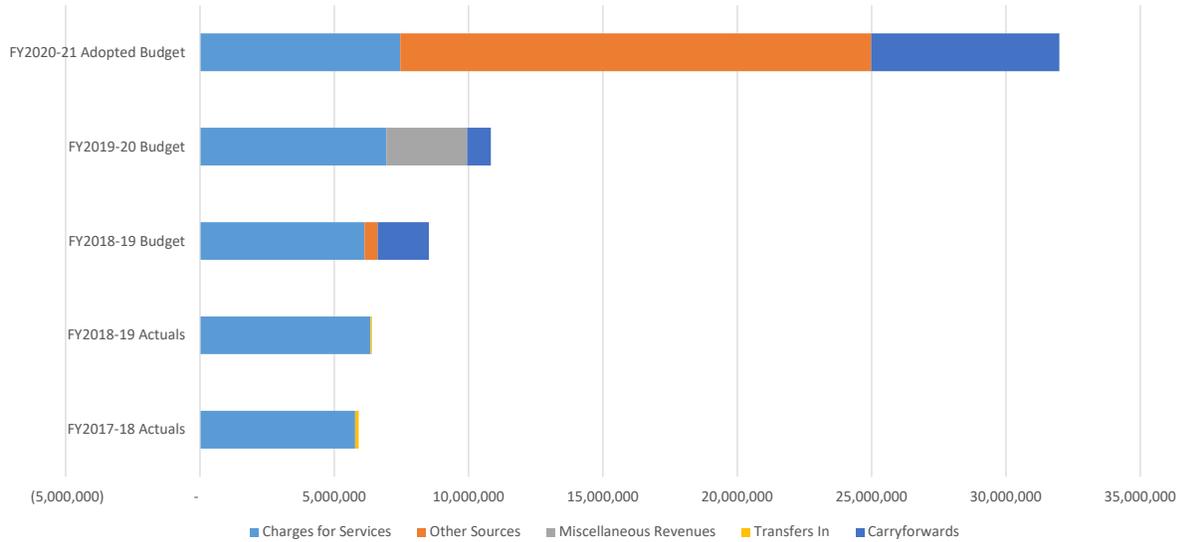
Water and Sewer Utility Fund

Description:

The Water and Sewer Utility Fund is a full-service utility providing reclaimed water production and distribution, potable water production and distribution, wastewater collection and treatment, and infrastructure inspections on all projects. The utility service area encompasses approximately 73 square-miles. The City currently contracts with Woodard & Curran to provide operations to the utility and oversight is provided by the Director of Transportation and Public works. The City maintains the billing operations for the Fund and provides the customer service associated with all billing or other inquiries to the City.



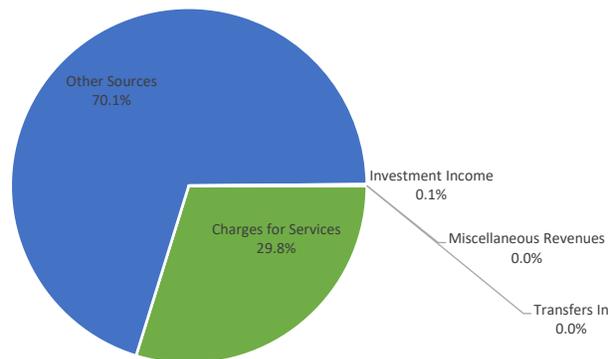
Water & Sewer Fund Revenues



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21 Adopted Budget	\$ Change	Percent Change
Charges for Services	5,775,880	6,343,319	6,123,351	6,939,623	7,451,937	512,314	6.9%
Other Sources	(0)	-	495,000	-	17,535,000	17,535,000	100.0%
Investment Income	81,525	32,320	36,971	33,559	32,000	(1,559)	-4.9%
Miscellaneous Revenues	6,468	9,157	3,094	3,002,052	2,000	(3,000,052)	-150002.6%
Transfers In	125,000	46,619	-	-	-	-	0.0%
Carryforwards	-	-	1,899,869	887,143	6,995,628	6,108,485	87.3%
Total Revenues	5,988,873	6,431,414	8,558,285	10,862,377	32,016,565	21,154,188	66.1%

FY2020-21 Adopted Budget Revenues



Water & Sewer Fund Revenues
Budget Details

Charges for Services	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Water Conservation Permit Fee	15,281	18,044	12,955	17,974	18,500	526	2.8%
Water Conservation Plan Rev Fee	7,642	9,024	6,479	8,988	9,000	12	0.1%
Water Sales	1,895,249	2,112,462	2,046,684	2,330,021	2,646,760	316,739	12.0%
Reclaimed Water Sales	1,240,477	1,406,252	1,343,042	1,573,714	1,590,700	16,986	1.1%
Connections	81,969	89,534	87,457	83,990	80,000	(3,990)	-5.0%
Meter Installation	304,500	295,186	304,427	282,478	307,263	24,785	8.1%
Overpayments	1,378	(37)	1,967	-	-	-	0.0%
Reclaimed Meter Installations	225,411	187,491	235,297	184,801	190,565	5,764	3.0%
Sewer Sales	1,941,301	2,155,499	2,022,174	2,395,119	2,548,524	153,405	6.0%
Mascotte Ww Usage	1,123	1,257	1,134	1,237	1,200	(37)	-3.1%
Late Charges	57,099	63,926	57,074	56,751	55,000	(1,751)	-3.2%
Backflow Prevention Charges	4,449	4,681	4,661	4,550	4,425	(125)	-2.8%
Total	5,775,880	6,343,319	6,123,351	6,939,623	7,451,937	512,314	6.9%

Other Sources	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Debt Proceeds	-	-	-	-	-	-	0.0%
Proceeds From Sale Of Assets	-	-	-	-	-	-	0.0%
Federal Grant Funding	-	-	-	-	-	-	0.0%
State Grant Funding	(0)	-	495,000	-	-	-	0.0%
Loan Proceeds	-	-	-	-	17,535,000	17,535,000	100.0%
Total	(0)	-	495,000	-	17,535,000	17,535,000	100.0%

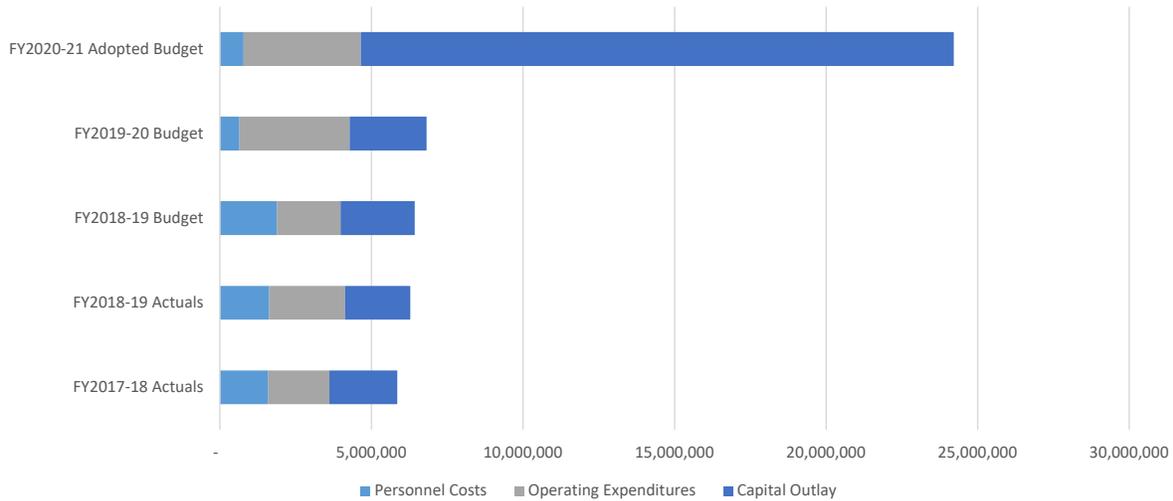
Investment Income	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Interest Earned	81,525	32,320	36,971	33,559	32,000	(1,559)	-4.9%
Total	81,525	32,320	36,971	33,559	32,000	(1,559)	-4.9%

Miscellaneous Revenues	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Sale of Fixed Assets	50	50	-	-	-	-	0.0%
Contributions	-	-	-	-	-	-	0.0%
Reimbursements	-	-	-	-	-	-	0.0%
Miscellaneous Revenue	6,418	9,107	3,094	3,002,052	2,000	(3,000,052)	-150002.6%
Total	6,468	9,157	3,094	3,002,052	2,000	(3,000,052)	-150002.6%

Transfers	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Transfer-In General Fund	125,000	46,619	-	-	-	-	0.0%
Interfund Transfer - Sanitation Fund	-	-	-	-	-	-	0.0%
Total	125,000	46,619	-	-	-	-	0.0%

Carryforwards	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Unassigned	-	-	1,899,869	887,143	6,995,628	6,108,485	87.3%
Total	-	-	1,899,869	887,143	6,995,628	6,108,485	87.3%

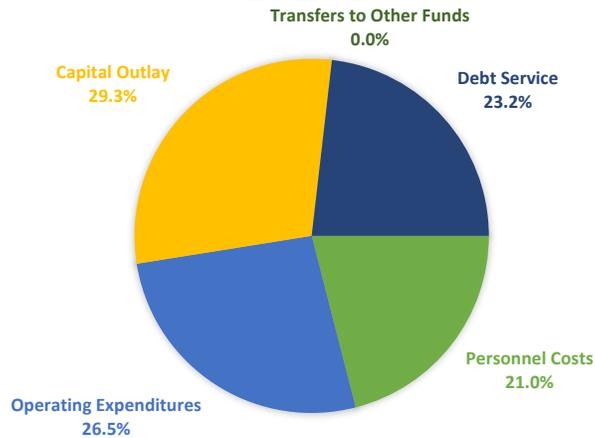
Water & Sewer Fund Expenses



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21 Adopted Budget	\$ Change	Percent Change
Personnel Costs	1,599,304	1,628,696	1,884,828	643,893	788,279	144,386	18.3%
Operating Expenditures	2,015,881	2,500,499	2,098,251	3,639,319	3,862,070	222,751	5.8%
Capital Outlay	2,234,787	2,157,306	2,444,255	2,537,000	19,561,598	17,024,598	87.0%
Transfers to Other Funds	-	4,324,195	-	456,167	4,989,513	4,533,346	90.9%
Debt Service	1,764,465	1,008,669	1,016,300	965,500	1,005,000	39,500	3.9%
Reserves	-	-	1,114,651	2,620,498	1,810,105	(810,393)	-44.8%
Total Expenses	7,614,438	11,619,364	8,558,285	10,862,377	32,016,565	21,154,188	66.1%

**FY2020-21 ADOPTED BUDGET
EXPENSES**



Water & Sewer Fund Expenses
Budget Details

Personnel Costs	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Executive Salaries	232,467	339,866	325,677	205,174	308,449	103,275	33.5%
Regular & Part Time Salaries	961,799	873,002	1,010,567	285,867	288,546	2,679	0.9%
Overtime	48,182	55,230	46,000	5,000	5,000	-	0.0%
Benefits	356,857	360,598	502,583	147,852	186,285	38,433	20.6%
Total	1,599,304	1,628,696	1,884,828	643,893	788,279	144,386	18.3%

Operating Expenditures	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Auditing	13,639	8,100	9,500	13,500	14,500	1,000	6.9%
Professional Services	217,149	362,406	385,200	-	-	-	0.0%
Exterminating	372	360	600	600	-	(600)	0.0%
Laboratory Analysis	61,699	57,652	71,300	-	-	-	0.0%
Sludge Removal	290,134	429,971	130,000	-	-	-	0.0%
Regulatory Permits	60,559	57,930	72,500	112,500	112,500	-	0.0%
Contract Services	13,846	1,639	11,500	3,178,819	3,438,370	259,551	7.5%
Water Bill	79,051	111,968	72,000	-	-	-	0.0%
Travel/Per Diem	843	1,370	3,000	-	-	-	0.0%
Communication	43,934	64,804	41,000	-	-	-	0.0%
Shipping/Postage	29,026	34,953	31,400	31,400	45,000	13,600	30.2%
Utility Services	475,474	499,992	410,000	-	-	-	0.0%
Rental-Leases	7,129	6,745	8,500	-	-	-	0.0%
Insurance Liability	221,659	264,003	264,200	218,000	233,700	15,700	6.7%
R&M Streets/Sidewalks	356	-	-	-	-	-	0.0%
R&M Building	5,258	25,078	19,500	-	-	-	0.0%
R&M Equipment	84,522	151,069	118,000	-	-	-	0.0%
R&M Vehicles	19,933	23,890	37,000	-	-	-	0.0%
Maintenance Contracts	833	11,981	10,200	-	-	-	0.0%
R&M Water Tanks	28,292	31,224	23,400	-	-	-	0.0%
Outside Printing And Binding	777	2,557	1,400	-	-	-	0.0%
Miscellaneous Expense	88,625	92,935	80,000	80,000	12,000	(68,000)	-566.7%
Advertising	4,439	2,221	4,500	-	-	-	0.0%
Contingency	-	-	1,100	-	-	-	0.0%
Office Supplies	2,036	9,209	4,000	4,500	4,500	-	0.0%
Janitorial Supplies	1,807	2,861	1,800	-	-	-	0.0%
Gasoline	63,888	53,218	62,000	-	-	-	0.0%
Small Tools & Equipment	19,487	22,452	13,550	-	-	-	0.0%
Operating Supplies	51,305	59,785	58,000	-	-	-	0.0%
Uniforms	9,511	10,340	16,001	-	1,500	1,500	100.0%
Chemicals	112,944	85,322	125,000	-	-	-	0.0%
Subscriptions/Memberships	799	2,247	1,500	-	-	-	0.0%
Education/Training	5,724	4,520	8,000	-	-	-	0.0%
Meetings	211	616	-	-	-	-	0.0%
Licenses And Renewals	620	7,080	2,600	-	-	-	0.0%
Total	2,015,881	2,500,499	2,098,251	3,639,319	3,862,070	222,751	5.8%

Capital Outlay	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Renewals And Replacement Fund	248,334	623,808	-	-	678,598	678,598	100.0%
Capital Improvements	1,440,116	996,046	1,947,355	2,146,500	18,588,000	16,441,500	88.5%
Alternative Water Supply Development	-	-	50,000	-	-	-	0.0%
Capital Leases	90,384	84,317	104,100	75,500	27,000	(48,500)	-179.6%
Capital Equipment	67,793	30,248	7,800	-	-	-	0.0%
Meters And Pipes	388,161	422,886	335,000	315,000	268,000	(47,000)	-17.5%
Total	2,234,787	2,157,306	2,444,255	2,537,000	19,561,598	17,024,598	87.0%

Transfers	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
To General Fund	-	-	-	-	4,478,598	-	0.0%
To CRA	-	-	-	88,521	-	-	0.0%
To Building	-	-	-	-	-	-	0.0%
To Debt Service Fund	-	-	-	-	-	-	0.0%
To Impact Fee Fund	-	4,324,195	-	-	-	-	0.0%
To Discretionary Fund	-	-	-	-	-	-	0.0%
To Construction Fund	-	-	-	-	-	-	0.0%
To Water & Sewer Utility	-	-	-	-	-	-	0.0%
To Sanitation Fund	-	-	-	-	-	-	0.0%
To IT	-	-	-	249,312	331,543	-	0.0%
To Facilities & Fleet	-	-	-	118,334	179,372	-	0.0%
Total	-	4,324,195	-	456,167	4,989,513	4,533,346	90.9%

Debt Service	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Principal	1,327,434	625,742	601,900	599,000	661,000	62,000	9.4%
Interest	437,031	382,926	414,400	366,500	344,000	(22,500)	-6.5%
Total	1,764,465	1,008,669	1,016,300	965,500	1,005,000	39,500	3.9%

Reserves	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Required Reserves	-	-	1,103,688	1,049,742	1,131,070	81,328	7.2%
Unassigned Reserves	-	-	10,963	1,570,756	679,035	(891,721)	-131.3%
Total	-	-	1,114,651	2,620,498	1,810,105	(810,393)	-44.8%

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Sanitation Services Fund



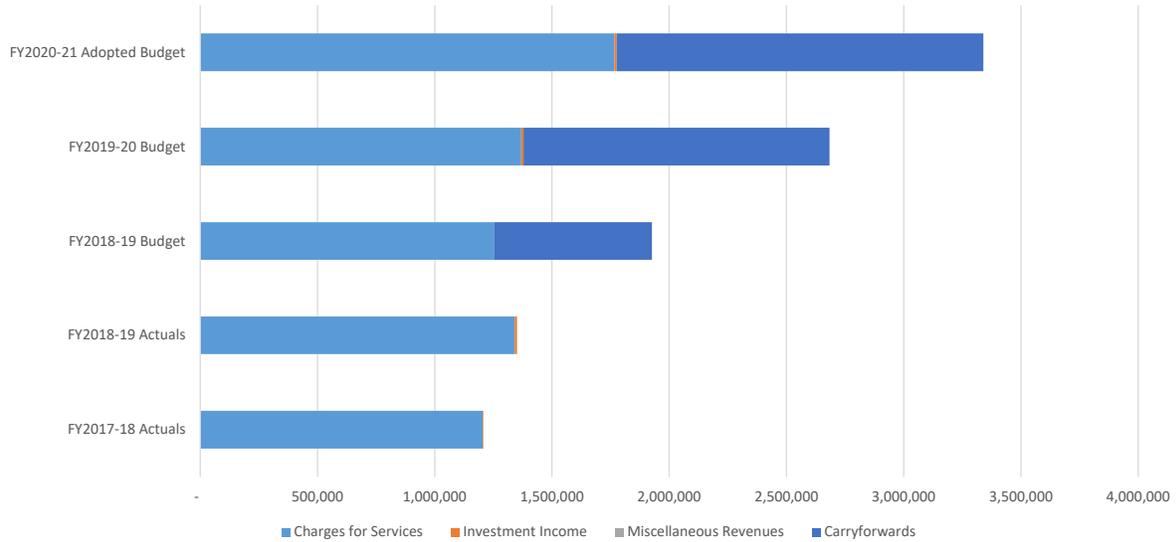
Sanitation Services Fund

Description:

The Sanitation Services Fund is provides for all the trash and recycling services for the City. This enterprise contracts with outside companies for the removal of all residential and commercial trash and recycling needs in the area.



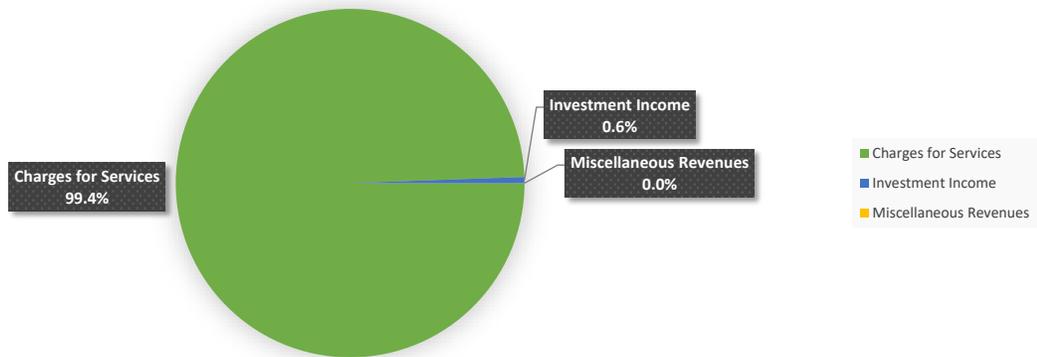
Sanitation Services Fund Revenues



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21 Adopted Budget	\$ Change	Percent Change
Charges for Services	1,204,780	1,340,565	1,251,984	1,368,813	1,765,801	396,988	22.5%
Investment Income	2,917	9,908	-	9,812	10,000	188	1.9%
Miscellaneous Revenues	-	-	-	-	-	-	0.0%
Carryforwards	-	-	674,519	1,304,749	1,564,000	259,251	16.6%
Total Revenues	1,207,698	1,350,473	1,926,503	2,683,374	3,339,801	656,427	19.7%

FY2020-21 Adopted Budget Revenues



Sanitation Services Fund Revenues
Budget Details

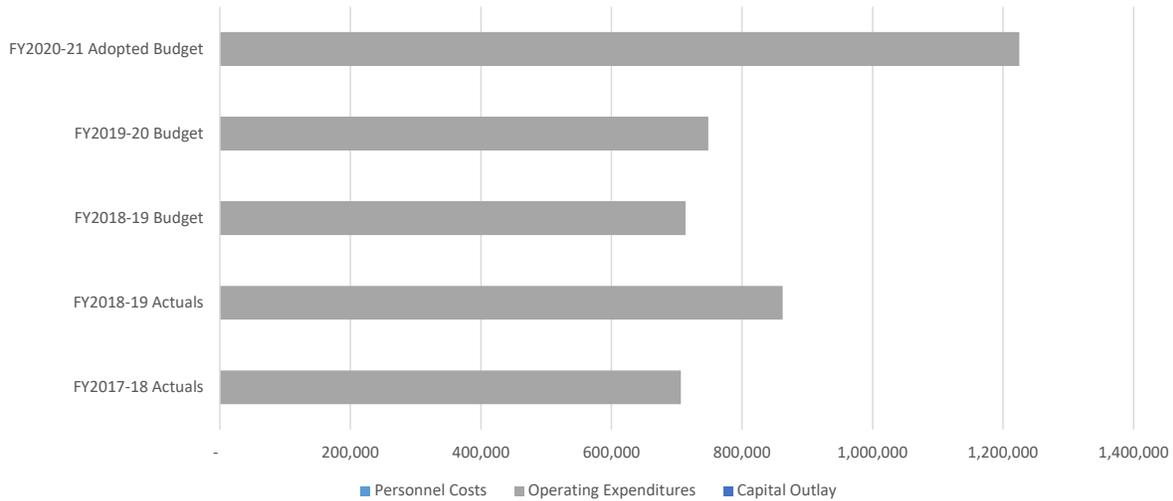
Charges for Services	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Sanitation Services	1,204,780	1,340,565	1,251,984	1,368,813	1,765,801	396,988	22.5%
Total	1,204,780	1,340,565	1,251,984	1,368,813	1,765,801	396,988	22.5%

Investment Income	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Interest Earned	2,917	9,908	-	9,812	10,000	188	1.9%
Total	2,917	9,908	-	9,812	10,000	188	1.9%

Miscellaneous Revenues	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Sale of Fixed Assets	-	-	-	-	-	-	0.0%
Contributions	-	-	-	-	-	-	0.0%
Reimbursements	-	-	-	-	-	-	0.0%
Miscellaneous Revenue	-	-	-	-	-	-	0.0%
Total	-	-	-	-	-	-	0.0%

Carryforwards	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Unassigned	-	-	674,519	1,304,749	1,564,000	259,251	16.6%
Total	-	-	674,519	1,304,749	1,564,000	259,251	16.6%

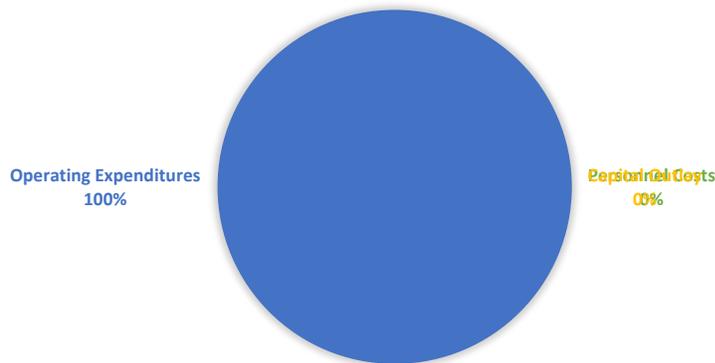
Sanitation Services Fund Expenses



Budget Summary by Category

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Personnel Costs	-	-	-	-	-	-	0.0%
Operating Expenditures	706,173	862,501	713,317	748,237	1,225,000	476,763	38.9%
Capital Outlay	-	-	-	-	-	-	0.0%
Transfers to Other Funds	500,000	-	-	939,000	1,931,051	992,051	51.4%
Reserves	-	-	1,213,186	996,137	183,750	(812,387)	-442.1%
Total Expenses	1,206,173	862,501	1,926,503	2,683,374	3,339,801	656,427	19.7%

FY2020-21 ADOPTED BUDGET EXPENSES



**Sanitation Services Fund Expenses
Budget Details**

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Personnel Costs	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Percent Change
Executive Salaries	-	-	-	-	-	-	0.0%
Regular & Part Time Salaries	-	-	-	-	-	-	0.0%
Overtime	-	-	-	-	-	-	0.0%
Benefits	-	-	-	-	-	-	0.0%
Total	-	-	-	-	-	-	0.0%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Operating Expenditures	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Percent Change
Contract Services	706,173	862,237	713,317	748,237	1,215,000	466,763	38.4%
Outside Printing And Binding	-	264	-	-	10,000	10,000	100.0%
Total	706,173	862,501	713,317	748,237	1,225,000	476,763	38.9%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Transfers	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Percent Change
To General Fund	200,000	-	-	939,000	1,931,051	-	0.0%
To CRA	300,000	-	-	-	-	-	0.0%
To Water & Sewer Utility	-	-	-	-	-	-	0.0%
Total	500,000	-	-	939,000	1,931,051	992,051	51.4%

Internal Service Funds
Information Technology Fund
Fleet & Facilities Maintenance Fund



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Information Technology Fund



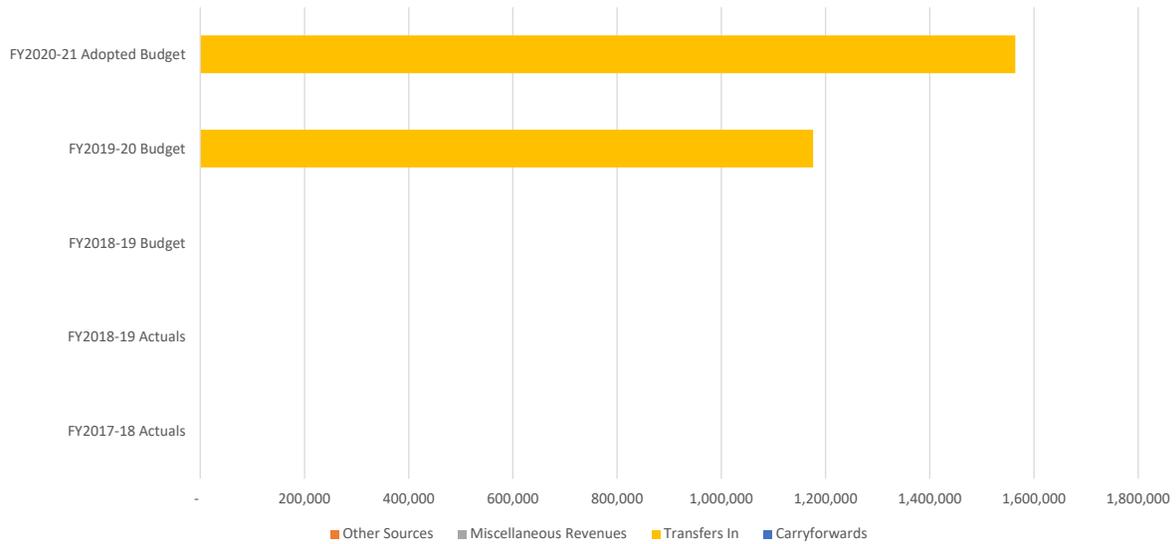
Information Technology Fund

Description:

The Information Technology Fund is an internal service fund to provide for tracking and allocation of all technology needs and expenses throughout the City and all of our fund operations. This includes networking, communications, computers, etc... This fund was created to better track and allocated all the expenses related to technology throughout the organization.



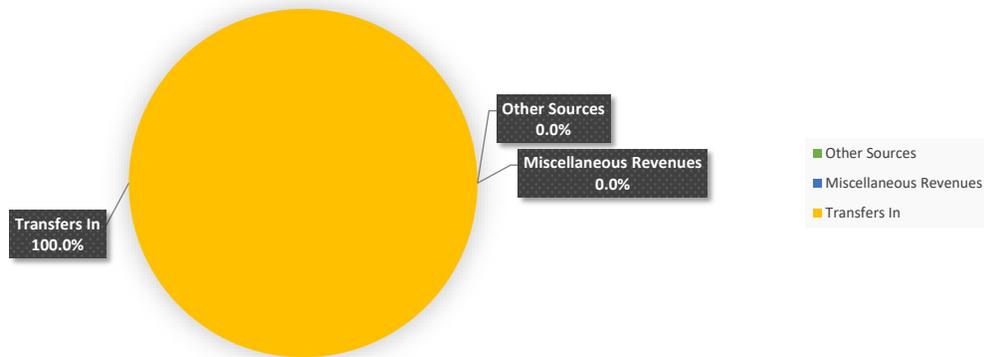
Information Technology Fund Revenues



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21 Adopted Budget	\$ Change	Percent Change
Other Sources	-	-	-	-	-	-	0.0%
Miscellaneous Revenues	-	-	-	-	-	-	0.0%
Transfers In	-	-	-	1,176,000	1,563,880	387,880	24.8%
Carryforwards	-	-	-	-	-	-	0.0%
Total Revenues	-	-	-	1,176,000	1,563,880	387,880	24.8%

FY2020-21 Adopted Budget Revenues



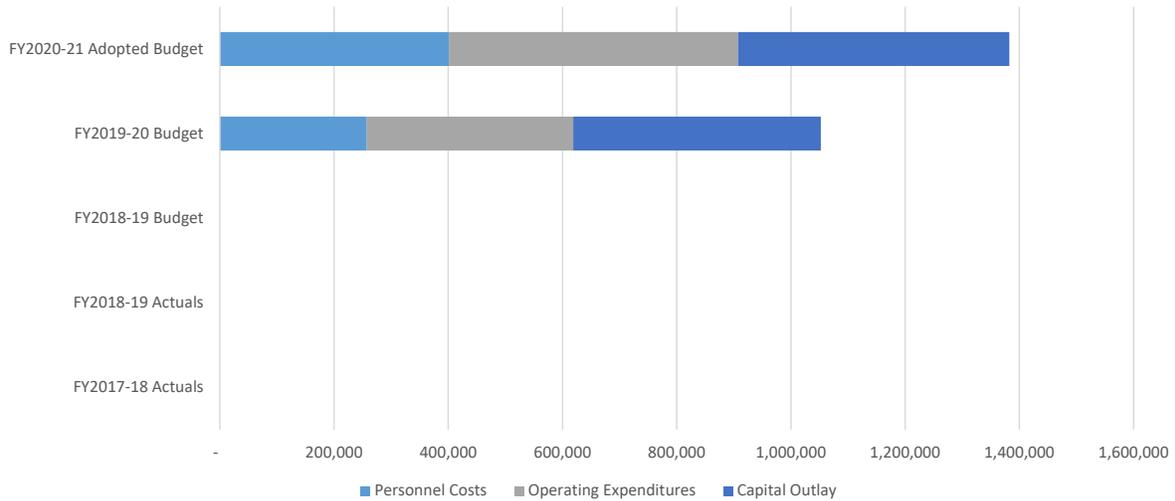
Information Technology Fund Revenues
Budget Details

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Other Sources	Actuals	Actuals	Budget	Budget	Adopted	\$ Change	Percent
					Budget		Change
Debt Proceeds	-	-	-	-	-	-	0.0%
Proceeds From Sale Of Assets	-	-	-	-	-	-	0.0%
Federal Grant Funding	-	-	-	-	-	-	0.0%
State Grant Funding	-	-	-	-	-	-	0.0%
Loan Proceeds	-	-	-	-	-	-	0.0%
Total	-	-	-	-	-	-	0.0%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Miscellaneous Revenues	Actuals	Actuals	Budget	Budget	Adopted	\$ Change	Percent
					Budget		Change
Interest Earned	-	-	-	-	-	-	0.0%
Sale of Fixed Assets	-	-	-	-	-	-	0.0%
Contributions	-	-	-	-	-	-	0.0%
Reimbursements	-	-	-	-	-	-	0.0%
Miscellaneous Revenue	-	-	-	-	-	-	0.0%
Total	-	-	-	-	-	-	0.0%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Transfers	Actuals	Actuals	Budget	Budget	Adopted	\$ Change	Percent
					Budget		Change
Transfer-In General Fund	-	-	-	907,872	1,207,315	299,443	24.8%
Interfund Transfer - CRA	-	-	-	5,880	7,819	1,939	24.8%
Interfund Transfer - Building	-	-	-	12,936	17,203	4,267	24.8%
Interfund Transfer - Debt Service	-	-	-	-	-	-	0.0%
Transfer from Impact Fee Fund	-	-	-	-	-	-	0.0%
Transfer from Discretionary	-	-	-	-	-	-	0.0%
Transfer from Construction Fund	-	-	-	-	-	-	0.0%
Interfund Transfer - Water & Sewer Fund	-	-	-	249,312	331,543	82,231	24.8%
Interfund Transfer - Sanitation Fund	-	-	-	-	-	-	0.0%
Interfund Transfer - IT Fund	-	-	-	-	-	-	0.0%
Interfund Transfer - Facilities & Fleet	-	-	-	-	-	-	0.0%
Total	-	-	-	1,176,000	1,563,880	387,880	24.8%

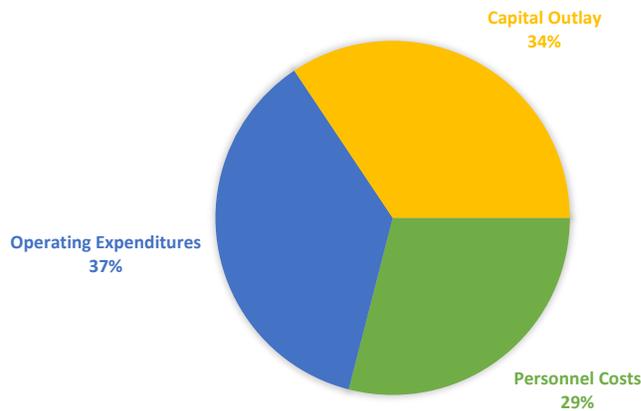
Information Technology Fund Expenses



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21		Percent Change
					Adopted Budget	\$ Change	
Personnel Costs	-	-	-	257,325	400,875	143,550	35.8%
Operating Expenditures	-	-	-	361,456	506,407	144,951	28.6%
Capital Outlay	-	-	-	433,463	475,141	41,678	8.8%
Reserves	-	-	-	123,756	181,457	57,701	31.8%
Total Expenses	-	-	-	1,176,000	1,563,880	387,880	24.8%

**FY2020-21 ADOPTED BUDGET
EXPENSES**



Information Technology Fund Expenses
Budget Details

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Personnel Costs	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Percent Change
Executive Salaries	-	-	-	-	110,450	110,450	100.0%
Regular & Part Time Salaries	-	-	-	191,053	201,027	9,974	5.0%
Overtime	-	-	-	5,000	5,000	-	0.0%
Benefits	-	-	-	61,272	84,398	23,126	27.4%
Total	-	-	-	257,325	400,875	143,550	35.8%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Operating Expenditures	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Percent Change
Professional Services	-	-	-	8,049	50,000	41,951	83.9%
Travel/Per Diem	-	-	-	-	1,500	1,500	100.0%
Communication	-	-	-	150,000	310,000	160,000	51.6%
Rental-Leases	-	-	-	66,500	25,000	(41,500)	-166.0%
Maintenance Contracts	-	-	-	121,357	59,357	(62,000)	-104.5%
Outside Printing And Binding	-	-	-	250	250	-	0.0%
Contingency	-	-	-	-	25,000	25,000	100.0%
Office Supplies	-	-	-	500	1,000	500	50.0%
Gasoline	-	-	-	1,000	1,000	-	0.0%
Small Tools & Equipment	-	-	-	1,500	10,000	8,500	85.0%
Operating Supplies	-	-	-	5,000	5,000	-	0.0%
Uniforms	-	-	-	300	300	-	0.0%
Subscriptions/Memberships	-	-	-	1,000	12,000	11,000	91.7%
Education/Training	-	-	-	5,000	5,000	-	0.0%
Licenses And Renewals	-	-	-	1,000	1,000	-	0.0%
Total	-	-	-	361,456	506,407	144,951	28.6%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		
Capital Outlay	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Percent Change
Capital Improvements	-	-	-	360,502	419,500	58,998	14.1%
Capital Leases	-	-	-	55,461	55,641	180	0.3%
Capital Equipment	-	-	-	17,500	-	(17,500)	0.0%
Total	-	-	-	433,463	475,141	41,678	8.8%

Fleet & Facilities Maintenance Fund



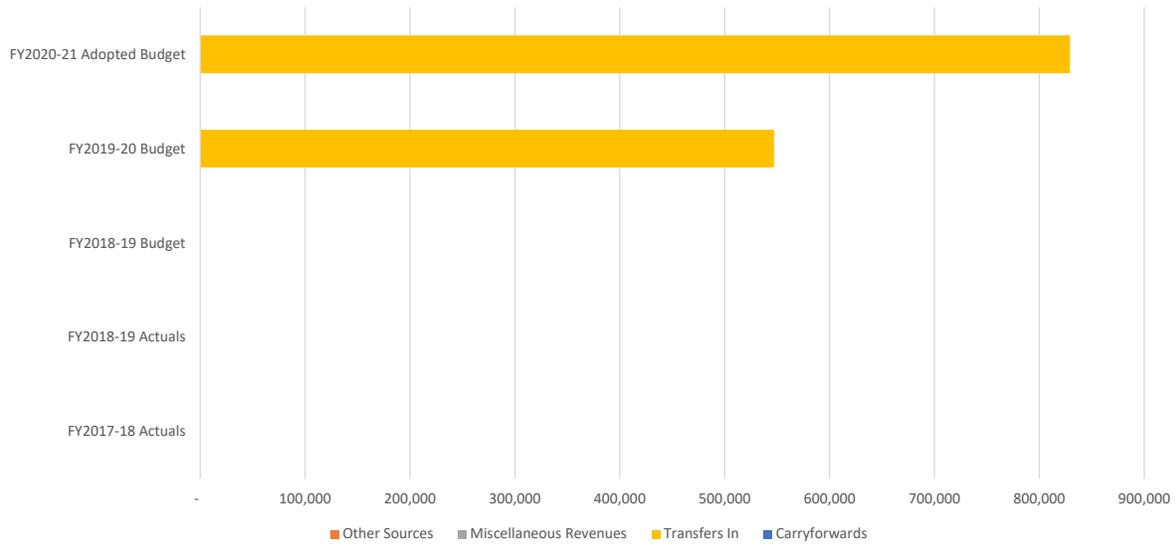
Fleet and Facilities Maintenance Fund

Description:

The Fleet and Facilities Maintenance Fund is an internal service fund to provide for tracking and allocation of all fleet and facilities needs and expenses throughout the City and all of our fund operations. This includes maintenance on all trucks and cars, building maintenance, cleaning and other items. This fund was developed to accurately track the usage of these resources as various different departments utilize these needs.



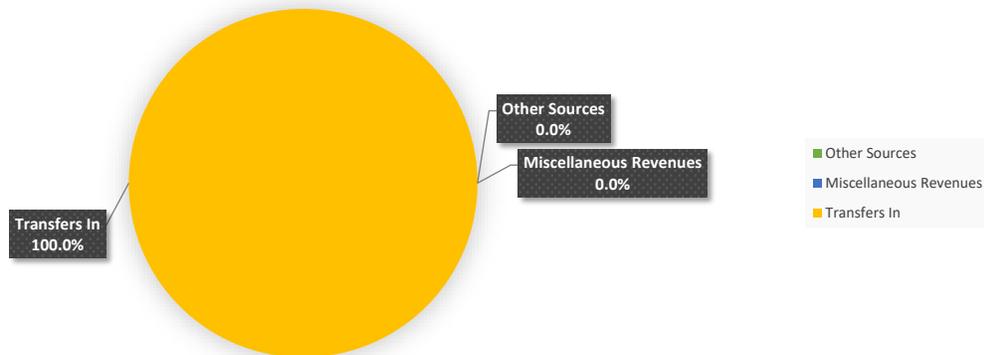
Fleet & Facilities Maintenance Fund Revenues



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21 Adopted Budget	\$ Change	Percent Change
Other Sources	-	-	-	-	-	-	0.0%
Miscellaneous Revenues	-	-	-	-	-	-	0.0%
Transfers In	-	-	-	547,081	829,275	282,194	34.0%
Carryforwards	-	-	-	-	-	-	0.0%
Total Revenues	-	-	-	547,081	829,275	282,194	34.0%

FY2020-21 Adopted Budget Revenues



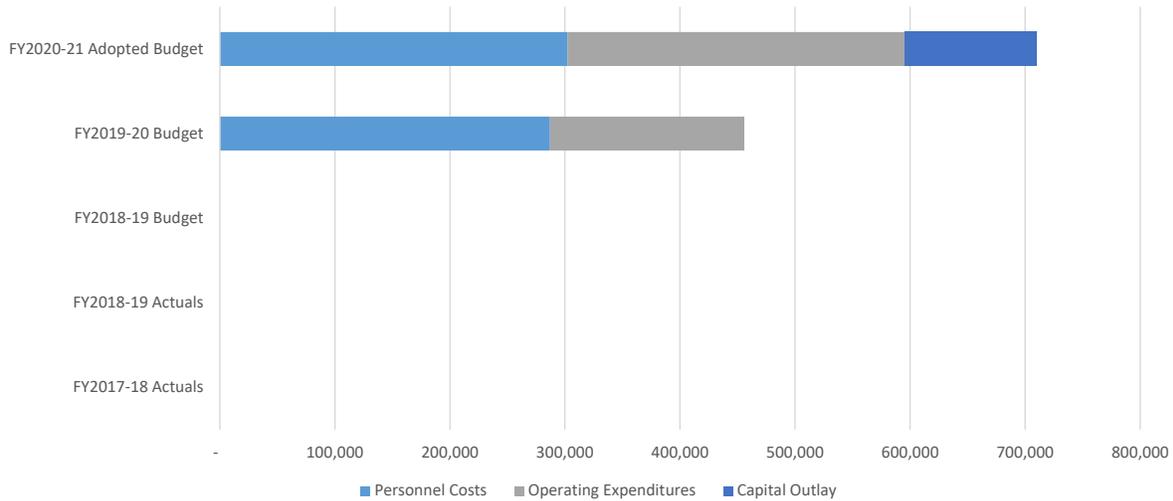
Fleet & Facilities Maintenance Fund Revenues
Budget Details

Other Sources	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Debt Proceeds	-	-	-	-	-	-	0.0%
Proceeds From Sale Of Assets	-	-	-	-	-	-	0.0%
Federal Grant Funding	-	-	-	-	-	-	0.0%
State Grant Funding	-	-	-	-	-	-	0.0%
Loan Proceeds	-	-	-	-	-	-	0.0%
Total	-	-	-	-	-	-	0.0%

Miscellaneous Revenues	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Interest Earned	-	-	-	-	-	-	0.0%
Sale of Fixed Assets	-	-	-	-	-	-	0.0%
Contributions	-	-	-	-	-	-	0.0%
Reimbursements	-	-	-	-	-	-	0.0%
Miscellaneous Revenue	-	-	-	-	-	-	0.0%
Total	-	-	-	-	-	-	0.0%

Transfers	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent Change
	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	
Transfer-In General Fund	-	-	-	417,423	632,736	215,313	34.0%
Interfund Transfer - CRA	-	-	-	2,735	4,146	1,411	34.0%
Interfund Transfer - Building	-	-	-	8,589	13,020	4,431	34.0%
Interfund Transfer - Water & Sewer Fund	-	-	-	118,334	179,372	61,038	34.0%
Total	-	-	-	547,081	829,275	282,194	34.0%

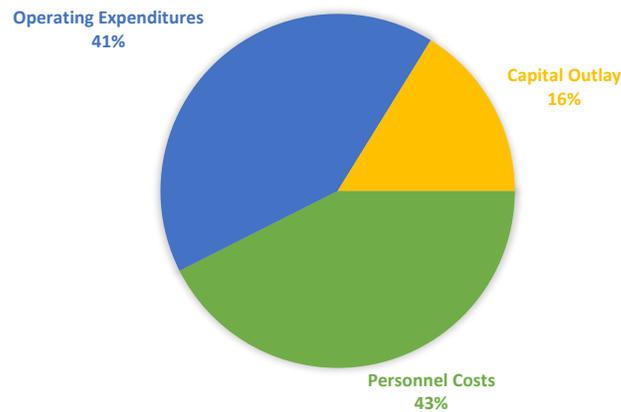
Fleet & Facilities Maintenance Fund Expenses



Budget Summary by Category

	FY2017-18 Actuals	FY2018-19 Actuals	FY2018-19 Budget	FY2019-20 Budget	FY2020-21		Percent Change
					Adopted Budget	\$ Change	
Personnel Costs	-	-	-	287,056	302,229	15,173	5.0%
Operating Expenditures	-	-	-	168,845	293,000	124,155	42.4%
Capital Outlay	-	-	-	-	115,000	115,000	100.0%
Reserves	-	-	-	91,180	119,046	27,866	23.4%
Total Expenses	-	-	-	547,081	829,275	282,194	34.0%

**FY2020-21 ADOPTED BUDGET
EXPENSES**



Fleet & Facilities Maintenance Fund Expenses
Budget Details

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent
Personnel Costs	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Change
Executive Salaries	-	-	-	-	-	-	0.0%
Regular & Part Time Salaries	-	-	-	217,554	226,294	8,740	3.9%
Overtime	-	-	-	2,500	2,500	-	0.0%
Benefits	-	-	-	67,002	73,435	6,433	8.8%
Total	-	-	-	287,056	302,229	15,173	5.0%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent
Operating Expenditures	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Change
Professional Services	-	-	-	-	5,000	5,000	100.0%
Janitorial Services	-	-	-	-	20,000	20,000	100.0%
Exterminating	-	-	-	-	3,000	3,000	100.0%
Contract Services	-	-	-	-	10,000	10,000	100.0%
Utility Services	-	-	-	41,492	75,000	33,508	44.7%
Insurance Liability	-	-	-	-	8,000	8,000	100.0%
R&M Building	-	-	-	21,353	35,000	13,647	39.0%
R&M Equipment	-	-	-	-	4,500	4,500	100.0%
R&M Vehicles	-	-	-	78,550	95,000	16,450	17.3%
Janitorial Supplies	-	-	-	7,450	10,000	2,550	25.5%
Gasoline	-	-	-	3,000	2,500	(500)	-20.0%
Small Tools & Equipment	-	-	-	8,000	12,000	4,000	33.3%
Operating Supplies	-	-	-	5,000	9,500	4,500	47.4%
Uniforms	-	-	-	4,000	3,500	(500)	-14.3%
Total	-	-	-	168,845	293,000	124,155	42.4%

	FY2017-18	FY2018-19	FY2018-19	FY2019-20	FY2020-21		Percent
Capital Outlay	Actuals	Actuals	Budget	Budget	Adopted Budget	\$ Change	Change
Capital Improvements	-	-	-	-	115,000	115,000	100.0%
Total	-	-	-	-	115,000	115,000	100.0%

Capital Improvement Plan



Capital Improvement Plan - Governmental & Internal Service Funds

Public Safety Complex	Funding Sources	FY2020-21	Proposed	Proposed	Proposed	Proposed	Total
		Adopted Budget	FY2021-22 Budget	FY2022-23 Budget	FY2023-24 Budget	FY2024-25 Budget	
		Year 1	Year 2	Year 3	Year 4	Year 5	
Public Safety Complex Finishing Phase 1 & Phase 2	Debt Proceeds	2,500,000					2,500,000
Total Public Safety Complex Capital Expenses		2,500,000					2,500,000

Police Department	Funding Sources	FY2020-21	Proposed	Proposed	Proposed	Proposed	Total
		Adopted Budget	FY2021-22 Budget	FY2022-23 Budget	FY2023-24 Budget	FY2024-25 Budget	
		Year 1	Year 2	Year 3	Year 4	Year 5	
Police New Officer Vehicles	Impact Fees	138,000	138,000	138,000	138,000	138,000	690,000
New Officer Radios	Impact Fees	20,000	12,000	12,000	12,000	12,000	68,000
Motorcycle Units	Discretionary Tax	3,000	7,000	7,000	8,000	8,000	33,000
Previous Leases started in FY19 and prior	Discretionary Tax	65,344	65,344				130,688
Replacement Purchases	Discretionary Tax	138,000	184,000	276,000	276,000	322,000	1,196,000
Replacement Leases Started in FY20	Discretionary Tax	153,750	153,750	153,750	153,750	71,750	686,750
Emergency Management Truck	Impact Fees						-
Drones	Discretionary Tax	3,500	3,500	3,500	3,500	3,500	17,500
Traffic Speedbox	Discretionary Tax			8,000			8,000
Tazer Lease (Yr 4 of 5)	Discretionary Tax	8,800	8,800				17,600
Body Camera (Yr 4 of 5)	Discretionary Tax	17,275	20,275				37,550
Radio Replacements (Yr 3 of 10)	Discretionary Tax	33,015	33,015	33,015	33,015	33,015	165,075
Total Police Department Capital Expenses		580,684	625,684	631,265	624,265	588,265	3,050,163

Fire Department	Funding Sources	FY2020-21	Proposed	Proposed	Proposed	Proposed	Total
		Adopted Budget	FY2021-22 Budget	FY2022-23 Budget	FY2023-24 Budget	FY2024-25 Budget	
		Year 1	Year 2	Year 3	Year 4	Year 5	
Engine 94 Lease Payments (Yr 4 of 5)	Discretionary Tax	105,000	105,000				210,000
Training Facility	Grant Revenues	500,000					500,000
Sim Man for Training	Impact Fees	65,000					65,000
IV Pumps	Discretionary Tax		15,000				15,000
Ladder Truck	Discretionary Tax			625,000	725,000		1,350,000
Station 3 Design & Land	Debt Proceeds	750,000					750,000
Station 3 Construction	Debt Proceeds		3,500,000				3,500,000
Station 4 (Villa City) - Design and Construction	Development Agreement					1,000,000	1,000,000
Station 4 (Villa City) - Design and Construction	Debt Proceeds					3,100,000	3,100,000
Station 4 (Villa City) - Design and Construction	Impact Fees					900,000	900,000
Station 4 Brush Truck	Impact Fees					165,000	165,000
Station 4 Engine	Development Agreement					1,000,000	1,000,000
Rescue Boat/Dive Gear Upgrade	Discretionary Tax		70,000				70,000
Edraulics for E94	Discretionary Tax		38,000				38,000
Side by Side UTV with EMS Equipment	Impact Fees		40,000				40,000
Engine 95 Replacement	Discretionary Tax	135,000	135,000	135,000	135,000	135,000	675,000
Brush Truck 94 Replacement	Discretionary Tax	35,000	35,000	35,000	35,000	35,000	175,000
Radio Replacements (Yr 3 of 10)	Discretionary Tax	15,665	15,665	15,665	15,665	15,665	78,325
Total Fire Department Capital Expenses		1,605,665	3,953,665	810,665	910,665	6,350,665	13,631,325

(1) Estimated Financing for \$1,000,000 purchase

Parks & Recreation Department	Funding Sources	FY2020-21	Proposed	Proposed	Proposed	Proposed	Total
		Adopted Budget	FY2021-22 Budget	FY2022-23 Budget	FY2023-24 Budget	FY2024-25 Budget	
		Year 1	Year 2	Year 3	Year 4	Year 5	
Tomlin Center Storage Shed	General Revenues	10,000					10,000
Repave Senior Center Parking Lot	General Revenues	75,000					75,000
South Lake Regional Park Construction	Debt Proceeds	8,500,000	5,000,000	5,000,000	1,000,000		19,500,000
Park Camera Systems	General Revenues	20,000					20,000
Bike Repair Stations	General Revenues	8,000					8,000
Lake David Visual Enhancements - Stone Facades and Shades	General Revenues	25,000					25,000
Current Leases	Discretionary Tax	19,000	19,000	19,000			57,000
Phase II Cherry Lake Park Design	Impact Fees	100,000					100,000
Parks Master Plan	Impact Fees	85,000					85,000
South Lake David Completion	Discretionary Tax	600,000					600,000
Lake David Streetscape and Central Park	Debt Proceeds	1,000,000					1,000,000
Jimmy Thomas Memorial Park - Restroom Renovation	Discretionary Tax		100,000				100,000
Jimmy Thomas Memorial Park - LED Park Lighting	Discretionary Tax		225,000				225,000
Parks Replacement Signage (8)	Discretionary Tax		32,000				32,000
David Blanks Park - Restroom	Discretionary Tax	75,000					75,000
Cherry Lake Park Additional Phased Construction	Impact Fees	2,000,000	500,000		1,000,000		3,500,000
Park/Turf Mowing Maintenance Equipment - Cherry Lake Park	Impact Fees		250,000				250,000
Park/Turf Mowing Maintenance Equipment - South Lake Regional	Impact Fees			400,000			400,000
Total Parks & Recreation Department Capital Expenses		12,517,000	6,126,000	5,419,000	2,000,000	-	26,062,000

Streets Department	Funding Sources	FY2020-21	Proposed	Proposed	Proposed	Proposed	Total
		Adopted Budget	FY2021-22 Budget	FY2022-23 Budget	FY2023-24 Budget	FY2024-25 Budget	
		Year 1	Year 2	Year 3	Year 4	Year 5	
Current Leases	Discretionary Tax	15,000	15,000	15,000			45,000
Street Resurfacing	General Revenues	125,000	125,000	125,000	125,000	125,000	625,000

Parkwood & Gadson Stormwater Projects	Discretionary Tax	532,514					532,514
Total Streets Department Capital Expenses		672,514	140,000	140,000	125,000	125,000	1,202,514

CRA	Funding Sources	FY2020-21	Proposed	Proposed	Proposed	Proposed	Total
		Adopted Budget	FY2021-22 Budget	FY2022-23 Budget	FY2023-24 Budget	FY2024-25 Budget	
		Year 1	Year 2	Year 3	Year 4	Year 5	
Streetscape Enhancements - Phase 1	CRA Revenues	316,000					316,000
Streetscape Contingency	CRA Revenues	47,000					47,000
Streetscape Enhancements Phase 2	CRA Revenues	66,753					66,753
Total CRA Department Capital Expenses		429,753	-	-	-	-	429,753

Other	Funding Sources	FY2020-21	Proposed	Proposed	Proposed	Proposed	Total
		Adopted Budget	FY2021-22 Budget	FY2022-23 Budget	FY2023-24 Budget	FY2024-25 Budget	
		Year 1	Year 2	Year 3	Year 4	Year 5	
Server Upgrades & Firewall Upgrades	General Revenues	75,000					75,000
Public Safety Building EOC Workstations	General Revenues	37,000					37,000
Software Upgrades - Laserfiche Workflow, Office 365	General Revenues	57,500					57,500
Desktop Computer Leases	General Revenues	55,641	55,641				111,282
Computer Upgrades	General Revenues		31,000	60,000	60,000	60,000	211,000
Painting Puryear Building	General Revenues	20,000					20,000
HVAC Evaluation & Replacement	General Revenues	50,000					50,000
Facility Access Control System for City Hall	General Revenues	20,000					20,000
Renovations of old PD & FD Buildings	General Revenues	25,000					25,000
ERP System Upgrade	General Revenues	250,000					250,000
ERP System Upgrade	Building Revenues	250,000					250,000
146 Broad Street Renovations	General Revenues	100,000					100,000
Replacement Fleet Vehicle	Discretionary Tax	30,000					30,000
IT Replacement Vehicle	Discretionary Tax	28,000					28,000
Total Other Capital Expenses		998,141	86,641	60,000	60,000	60,000	1,264,782

Grand Total 19,303,757 10,931,990 7,060,930 3,719,930 7,123,930

	FY2020-21	Proposed	Proposed	Proposed	Proposed	Total
	Adopted Budget	FY2021-22 Budget	FY2022-23 Budget	FY2023-24 Budget	FY2024-25 Budget	
General Revenues	953,141	211,641	185,000	185,000	185,000	1,719,782
Development Agreement	-	-	-	-	2,000,000	2,000,000
Debt Proceeds	12,750,000	8,500,000	5,000,000	1,000,000	3,100,000	30,350,000
Building Revenues	250,000	-	-	-	-	250,000
Discretionary Tax	2,012,863	1,280,349	1,325,930	1,384,930	623,930	6,628,002
Grant Revenues	500,000	-	-	-	-	500,000
CRA Revenues	429,753	-	-	-	-	429,753
Impact Fees	2,408,000	940,000	550,000	1,150,000	1,215,000	6,263,000
Total	19,303,757	10,931,990	7,060,930	3,719,930	7,123,930	48,140,537

Capital Improvement Plan - Utility Fund

Water Department	Funding Sources	FY2020-21	Proposed	Proposed	Proposed	Proposed	Total
		Adopted Budget	FY2021-22 Budget	FY2022-23 Budget	FY2023-24 Budget	FY2024-25 Budget	
		Year 1	Year 2	Year 3	Year 4	Year 5	
Meter Change Out Program	Debt Proceeds	750,000	1,125,000				1,875,000
Capital Leases	Utility Revenues	15,500	15,500	15,500			46,500
Replacement Vehicle	Utility Revenues	28,000	25,000				53,000
Villa City Well & Treatment Facility (Design-Build)	Debt Proceeds	7,000,000	10,000,000				17,000,000
Upgrade Plant #1	Debt Proceeds	500,000					500,000
Arc Flash Evaluation	Utility Revenues	50,000	100,000	100,000			250,000
AWAI System Evaluation	Debt Proceeds	175,000					175,000
Cyber Security & SCADA Upgrades Plants 1 & 2	Grant Revenues		185,000				185,000
Controller Replacement: Plant 5 & Booster Station	Impact Fees		150,000				150,000
Sampey Operations Center	Debt Proceeds		2,000,000				2,000,000
Booster Station - Commerce Park	Debt Proceeds			1,000,000			1,000,000
Downtown Asbestos Pipe Replacement	Debt Proceeds			1,000,000			1,000,000
Water Plant 1 Generator	Debt Proceeds			75,000			75,000
Security Enhancements	Debt Proceeds	250,000					250,000
Total Water Department Capital Expenses		8,768,500	13,600,500	2,190,500	-	-	24,559,500

Sewer Department	Funding Sources	FY2020-21	Proposed	Proposed	Proposed	Proposed	Total
		Adopted Budget	FY2021-22 Budget	FY2022-23 Budget	FY2023-24 Budget	FY2024-25 Budget	
		Year 1	Year 2	Year 3	Year 4	Year 5	
Crane Truck Replacement	Utility Revenues	70,000					70,000
Sampey & Sunshine Headworks	Impact Fees	650,000					650,000
Sampey & Sunshine Headworks	Debt Proceeds	650,000					650,000
Sampey WWTP Capacity Upgrade	Debt Proceeds	7,000,000	7,000,000				14,000,000
Aeration Gear Box Replacement	Utility Revenues	70,000					70,000
Aeration Gear Box Rebuild	Utility Revenues	50,000					50,000
Solids Dewatering	Debt Proceeds		450,000				450,000
Arc Flash Evaluation	Utility Revenues	50,000	100,000	100,000			250,000
Sampey Operations Center	Debt Proceeds		2,000,000				2,000,000
Lining of Gravity Pipes on the Hill	Debt Proceeds		500,000				500,000
SCADA to 15 Lift Stations	Debt Proceeds		360,000				360,000
Lift Station Telemetry & SCADA Upgrades System wide	Debt Proceeds		700,000	700,000			1,400,000
HOA Lift Station Program	Debt Proceeds		150,000				150,000
City Lift Station Assessment	Debt Proceeds		150,000				150,000
Vac Truck	Impact Fees			650,000			650,000
18 Lift Station Generators	Debt Proceeds			950,000			950,000
Trinity Lakes Sewer Main Extension to Sunshine	Debt Proceeds			2,000,000			2,000,000
Septic Tanks to Sewer Conversions	Debt Proceeds			1,000,000			1,000,000
Vac Station Spare Pump	Utility Revenues	30,000					30,000
Capital Leases	Utility Revenues	11,500	11,500	11,500			34,500
Total Sewer Department Capital Expenses		8,581,500	11,421,500	5,411,500	-	-	25,414,500

Reclaimed Department	Funding Sources	FY2020-21	Proposed	Proposed	Proposed	Proposed	Total
		Adopted Budget	FY2021-22 Budget	FY2022-23 Budget	FY2023-24 Budget	FY2024-25 Budget	
		Year 1	Year 2	Year 3	Year 4	Year 5	
Meter Change Out Program	Debt Proceeds	250,000	375,000				625,000
Vehicle	Utility Revenues	55,000					55,000
Sunshine Air Release Valves & Flushing Stations	Debt Proceeds	50,000					50,000
Sunshine Reclaimed Water Augmentation	Debt Proceeds		750,000				750,000
Sunshine Reclaimed Water Pump Station Upgrade	Debt Proceeds		900,000				900,000
Waterside Pointe Reclaimed Water Project	Debt Proceeds		500,000				500,000
Sunshine Ground Storage Tank	Debt Proceeds			1,800,000			1,800,000
Trinity Lakes Reclaimed Line Extension to Sunshine	Debt Proceeds			2,000,000			2,000,000
Rapid Infiltration Basin R&R	Debt Proceeds				250,000		250,000
Total Reclaimed Department Capital Expenses		355,000	2,525,000	3,800,000	250,000	-	6,930,000

Repairs and Replacement	Funding Sources	FY2020-21	Proposed	Proposed	Proposed	Proposed	Total
		Adopted Budget	FY2021-22 Budget	FY2022-23 Budget	FY2023-24 Budget	FY2024-25 Budget	
		Year 1	Year 2	Year 3	Year 4	Year 5	
Sewer System Camera	R&R Fund	25,000					25,000
Vac Station Pump Rehab	R&R Fund	15,000	15,000	15,000			45,000
Life Station #24	R&R Fund	35,000					35,000
Digital Pipe Location	R&R Fund	10,000					10,000
Lift Station Rehab Phase 1 13 Stations	Debt Proceeds	910,000					910,000
Total Repairs and Replacement Capital Expenses		995,000	15,000	15,000	-	-	1,025,000

	FY2020-21	Proposed	Proposed	Proposed	Proposed	Total
	Adopted Budget	FY2021-22 Budget	FY2022-23 Budget	FY2023-24 Budget	FY2024-25 Budget	
Grant Revenues	-	185,000	-	-	-	185,000
Debt Proceeds	17,535,000	26,960,000	10,525,000	250,000	-	55,270,000
Discretionary Tax	-	-	-	-	-	-
Utility Revenues	430,000	252,000	227,000	-	-	909,000
R&R Fund	85,000	15,000	15,000	-	-	115,000
Impact Fees	650,000	150,000	650,000	-	-	1,450,000
Total	18,700,000	27,562,000	11,417,000	250,000	-	57,929,000

Supplemental Data

Property Tax Millage Summary

	FY 2020 Final Millage	FY 2021 Rolled Back Millage Rate	FY 2021 Millage	% Increase Over Rolled Back Rate
Operating Millage	5.2000	4.8877	5.2000	6.39%

FY 2021 Value of Mill		
Mills	Gross Revenue	Net Revenue (95%)
1.0000	1,120,320	1,064,304
0.7500	840,240	798,228
0.5000	560,160	532,152
0.4000	448,128	425,722
0.3000	336,096	319,291
0.2500	280,080	266,076
0.1000	112,032	106,430

Property Taxes at 5.2000 Millage Rate		
Taxable Value of Home Before Exemptions	No Homestead Exemption	\$50,000 Homestead Exemptions
400,000	2,080	1,820
350,000	1,820	1,560
300,000	1,560	1,300
250,000	1,300	1,040
200,000	1,040	780
150,000	780	520
100,000	520	260

10 Year Millage, Taxable Value, and Revenue History					
Fiscal Year	Tax Year	Operating Millage (Tax) Rate	Taxable Values	Net Revenue (95%)	% Change in Net Revenues
2011	2010	5.1800	474,453,566	2,334,786	-15.49%
2012	2011	5.6000	411,126,504	2,187,193	-6.32%
2013	2012	5.6000	370,723,684	1,972,250	-9.83%
2014	2013	5.4700	383,493,890	1,992,826	1.04%
2015	2014	5.9900	440,521,478	2,638,724	32.41%
2016	2015	5.9900	524,853,574	3,143,873	19.14%
2017	2016	5.6000	597,605,092	3,346,589	6.45%
2018	2017	5.2000	704,257,059	3,662,137	9.43%
2019	2018	5.2000	821,309,273	4,270,808	16.62%
2020	2019	5.2000	960,984,501	4,997,119	17.01%
2021	2020	5.2000	1,120,320,234	5,534,382	10.75%

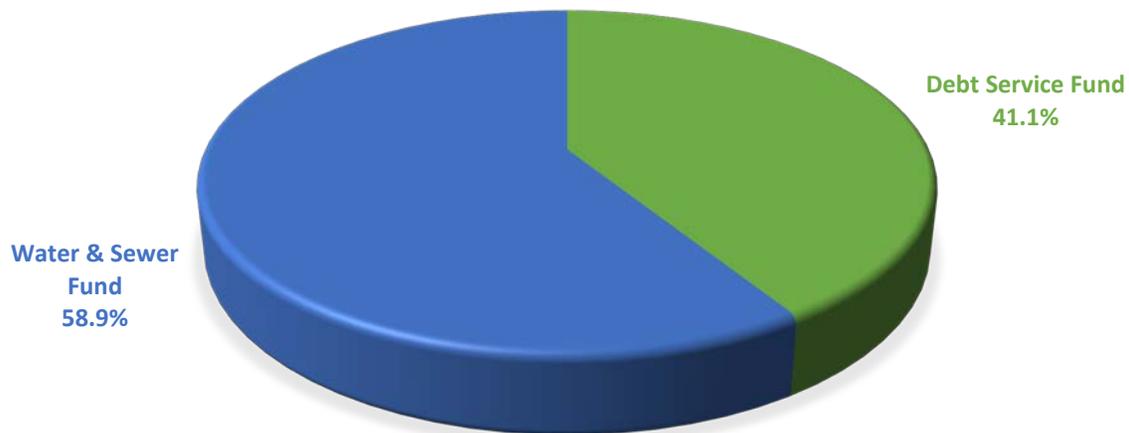
Source: Taxable values from Lake County Property Appraiser Taxable Value Report

Debt Service

Purpose: To provide for the repayment of government debt, collateralized by the full faith and credit of the City's taxing authority. The City has no legal debt limits. The City's project outstanding debt as of September 30, 2020 is approximately \$15.0 million. The outstanding debt consists of the following debt instruments, water and sewer revenue bonds, water and sewer revenue notes and general capital notes.

Debt Appropriation by Fund				
Fiscal Year 2021				
Fund	Type of Debt	Principal	Interest	Total
Debt Service Fund	Capital Note	\$601,498	\$101,719	\$703,217
Governmental Fund Total		\$601,498	\$101,719	\$703,217
Water & Sewer Fund	Notes Payable	\$534,208	\$146,751	\$680,959
Water & Sewer Fund	Bonds Payable	\$113,292	\$214,802	\$328,094
Enterprise Fund Total		\$643,012	\$366,147	\$1,009,139

FY 2021 DEBT BY FUND



The tables below show a five-year breakdown of the payment schedule for the City's various debt instruments, a brief description of each type of debt, purpose and amount of the issue, interest rates and maturity dates.

Debt Service Summary					
	FY2021	FY 2022	FY 2023	FY2024	FY2025
Principal	564,000	576,000	588,000	601,000	614,000
Interest	90,537	78,411	66,027	53,385	40,463
Capital Improvement Note, Series 2017	654,537	654,411	654,027	654,385	654,463
Principal	37,498	38,768	40,050	41,374	42,216
Interest	11,182	9,912	8,630	7,306	6,464
Lake County Note	48,680	48,680	48,680	48,680	48,680
Principal	81,217	83,277	85,391	87,557	-
Interest	8,000	5,940	3,826	1,660	-
Wastewater System SRF Note	89,217	89,217	89,217	89,217	-
Principal	466,000	478,000	491,000	503,000	516,000
Interest	128,495	116,612	104,423	91,902	79,076
Refunding Note Series 2016 A&B	594,495	594,612	595,423	594,902	595,076
Principal	113,292	117,965	122,831	127,898	133,173
Interest	214,802	210,040	205,080	199,917	190,889
Bonds Payable Series 2007 A&B	328,094	328,005	327,911	327,815	324,062
Total Payments	1,715,023	1,714,925	1,715,258	1,714,999	1,622,281

Debt Type	Purpose of Issue	Amount of Issue	Interest Rate	Maturity Date
Capital Improvement Note, Series 2017	Construction of the public safety complex.	\$4,500,000	2.15%	April 1, 2027
Lake County Note	Interlocal Agreement for upgrade of emergency network radios	\$421,716	2.89%	October 15, 2027
Wasterwater System State of Florida Revolving Fund Note	Construction of reclaimed water project.	\$1,355,015	1.58%	September 15, 2024
Refunding Water & Sewer Revenue Note Series 2016 A&B	Series A was to retire all of the City's previous refunded bonds. Series B was for the acquisition and construction expansion at Silver Eagle Reclaimed facility.	\$6,927,000 total \$1,927,000 Series A \$5,000,000 Series B	2.55	September 1, 2030
Water and Sewer Revenue Bonds Series 2007 A&B	Series A & B was for the cost of construction and improvements at the Sampey Wastewater Plant.	\$6,248,000 total \$4,309,000 Series A \$1,939,000 Series B	4.125%	September 1, 2046

Revenues

Property Taxes

Ad valorem taxes are taxes on property paid by owners of real and personal property within the city limits. The tax is based on an assessment by the Lake County Property Appraiser of the market value of property and improvements. A tax rate of one (1) mil produces one dollar of tax revenue on each \$1,000 of taxable property value.

The Lake Property Appraiser releases preliminary taxable property values on July 1st. Excluding the taxable value of new construction and annexations results in a preliminary adjusted taxable value.

Utility Taxes – are derived from a 10% utility tax on electric, gas and propane. The rate for the Local Communication Services Tax is calculated by the state and currently slightly over 5%.

Franchise Fees – represent agreements with Duke Energy & SECO for electricity and Apopka Natural Gas for gas to have access to the City's right-of-ways.

Fines and Forfeitures - revenues generated from traffic tickets and code violations in this category.

Charges for Services - represent the revenues associated with the cost of providing services. The general principal is that these charges will cover all the costs associated with the various items purchased. Some include Planning, Public Safety, and Recreation services are accounted for in this category. In addition, the City collects the utility service charges in this line item for the Water & Sewer and Sanitation Services Utility. Reimbursements related to the School Resource Officer program is budgeted here.

Intergovernmental Revenue - The City accounts for State and Local shared revenues. In addition, the city includes State Sales Tax Revenue, which is shared with the City.

Investment Income – represents interest earned from investment and checking accounts on city funds.

Other Sources – represents items such as debt proceeds, proceeds from asset sales and state/federal grants.

Building Permit Fees - include fees necessary in enforcing the Florida Building Codes.

Impact Fees – represent the collection of impact fees for police, fire, parks & recreation, administrative facilities, water and sewer fees. This revenue is now budgeted in the Impact Fee Fund.

Community Redevelopment Taxes - Special Revenue budget

This is the city property taxes collected on the property within the CRA district. The funds must be spent only on property within that area.

Forecasting Methodology

Property Taxes are forecasted via the approved millage rate multiplied by the tax roll, less 5% for assumed non-collection and/or discounts taken for early payments.

State Revenue Sharing, sales taxes and communications taxes are forecasted via the state forecast from the Office of Economic and Demographic Research.

All other revenues including charges for services, fines, permit fees, and impact fees are forecasted using historical trend analysis on the various individual line items and projected over the budget year.

Analysis of Changes in Fund Balance

Fund	Actual Balance 9/30/18	Actual Revenues FY2018-19	Actual Expenses FY2018-19	Net Change	Actual Balance 9/30/19	Estimated Revenues FY2019-20	Estimated Expenses FY2019-20	Net Change	Estimated Balance 9/30/20	Percentage Change in Fund Balance
General Fund	17,925,688	12,179,135	(20,297,984)	(8,118,849)	9,806,839	11,422,767	(16,611,718)	(5,188,951)	4,617,888	-52.91%
Special Revenue Funds										
Community Redevelopment Agency Fund	800,847	591,231	(740,581)	(149,350)	651,497	818,503	(1,302,972)	(484,469)	167,028	-74.36%
Building Services Fund	-	5,502,609	(2,360,413)	3,142,196	3,142,196	2,075,487	(3,516,467)	(1,440,980)	1,701,216	-45.86%
Grant Fund	-	-	-	-	-	-	-	-	-	0.00%
Debt Service Fund	-	-	-	-	-	-	-	-	-	0.00%
Capital Project Funds										
Impact Fee Fund	-	11,723,217	(1,669,259)	10,053,958	10,053,958	4,352,660	(5,743,226)	(1,390,566)	8,663,392	-13.83%
Discretionary Sales Surtax Fund	-	-	-	-	-	3,929,329	(3,329,329)	600,000	600,000	0.00%
Construction Fund	-	-	-	-	-	9,220,883	(9,220,883)	-	-	0.00%
Enterprise Funds										
Water & Sewer Utility Fund	11,122,658	6,999,474	(11,339,534)	(4,340,060)	6,782,598	7,634,455	(7,421,425)	213,030	6,995,628	3.14%
Sanitation Services Fund	709,910	1,350,474	(862,502)	487,972	1,197,882	1,476,946	(1,110,828)	366,118	1,564,000	30.56%
Internal Service Funds										
Information Technology Fund	-	-	-	-	-	1,667,804	(1,667,804)	-	-	0.00%
Fleet & Facilities Maintenance Fund	-	-	-	-	-	1,051,436	(1,051,436)	-	-	0.00%

Explanations of Changes in Fund Balance

General Fund - FY2019-20 created the Discretionary Sales Surtax Fund and retained fund position was transferred into that fund and expenses related to Public Safety Complex Construction.

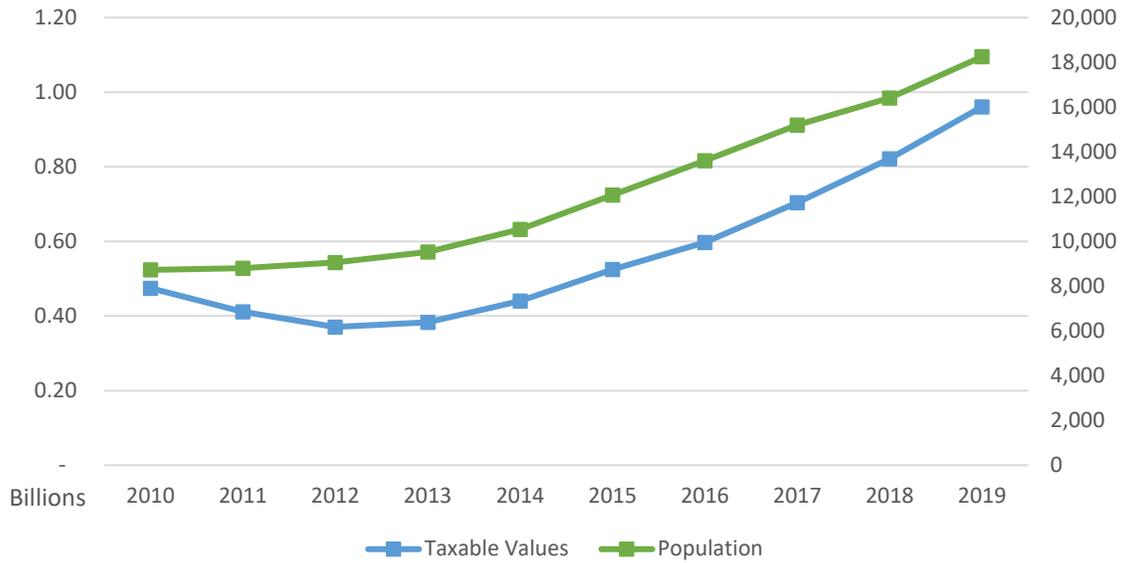
Community Redevelopment Agency Fund - Capital Projects related to the Lake David Park improvements were completed in FY2019-20.

Building Services Fund - FY2019-20 saw the City Refund \$1.4 million in excess fund balance to improved property owners. This was a one time return of funds.

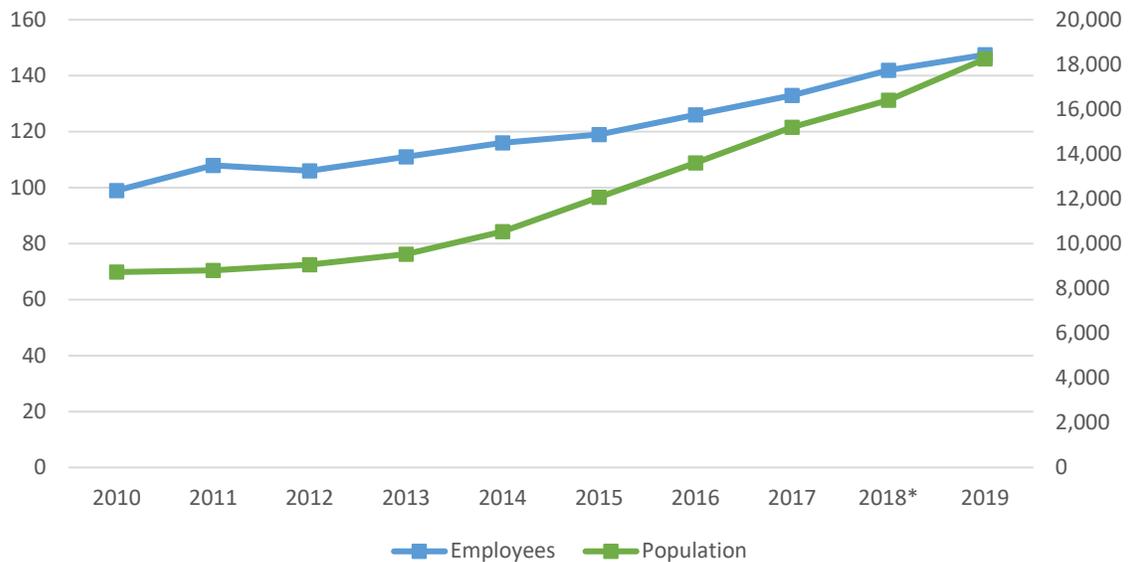
Impact Fee Fund - Major projects related to Public Safety Complex and Park constructions utilized impact fees. This fees are accumulated over time and spent on identified projects.

Sanitation Services Fund - Reserves from this fund are transferred to other funds only when spent not budgeted transfers. This reduction combined with operations led to this increase.

Growth in Population vs Taxable Values



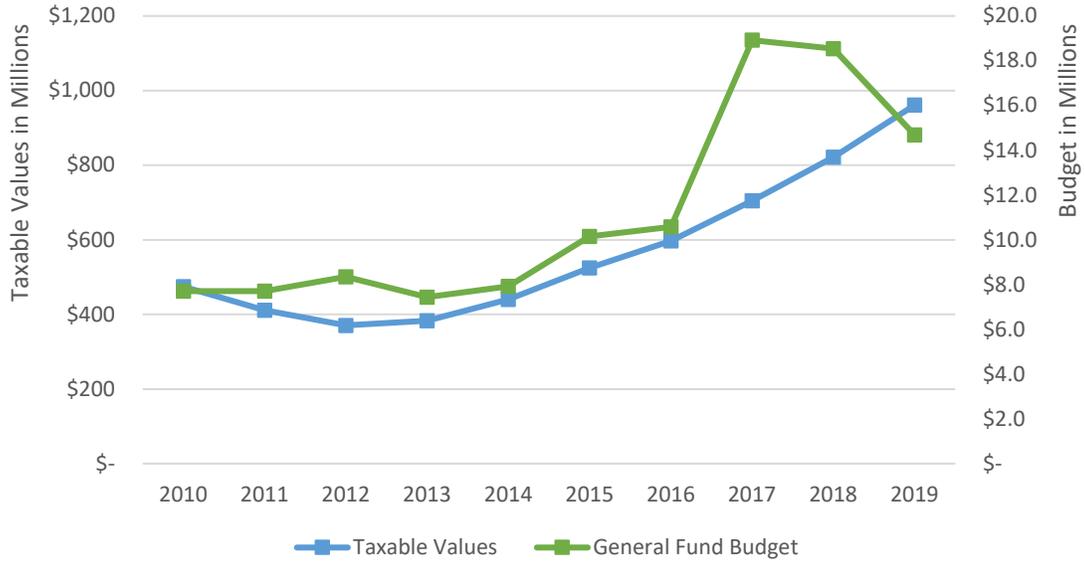
Staffing and Population History



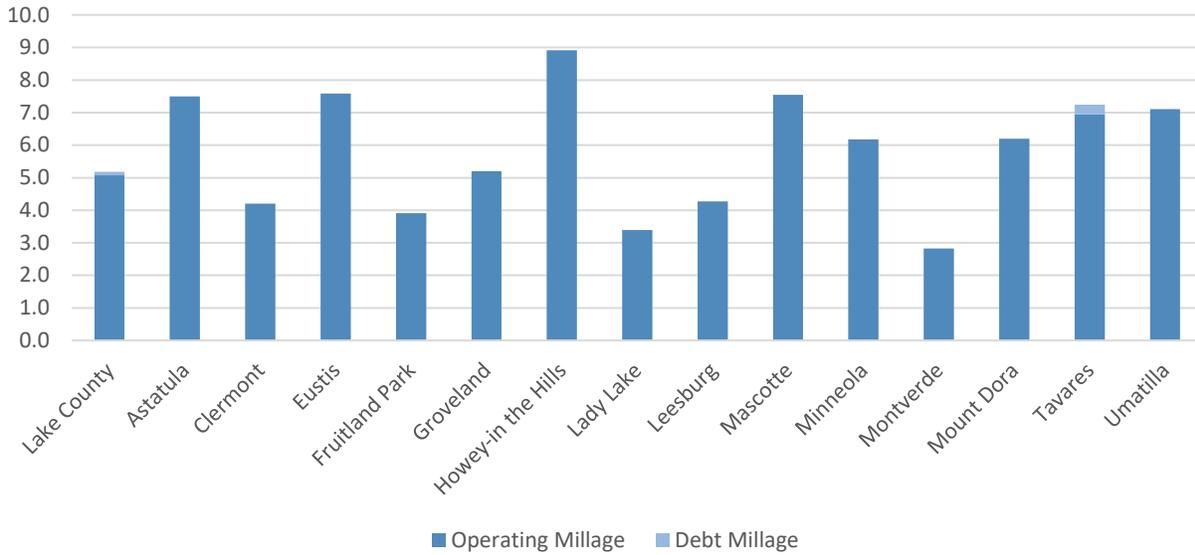
* Employee Counts prior to 2018 are reported based on Employees Paid to provide a 10 year history. Starting in 2018, employee counts are budgeted positions and reported in FTEs.

Source: University of Florida, Bureau of Economic and Business Research (BEBR) Florida Estimates of Population 2019-2010

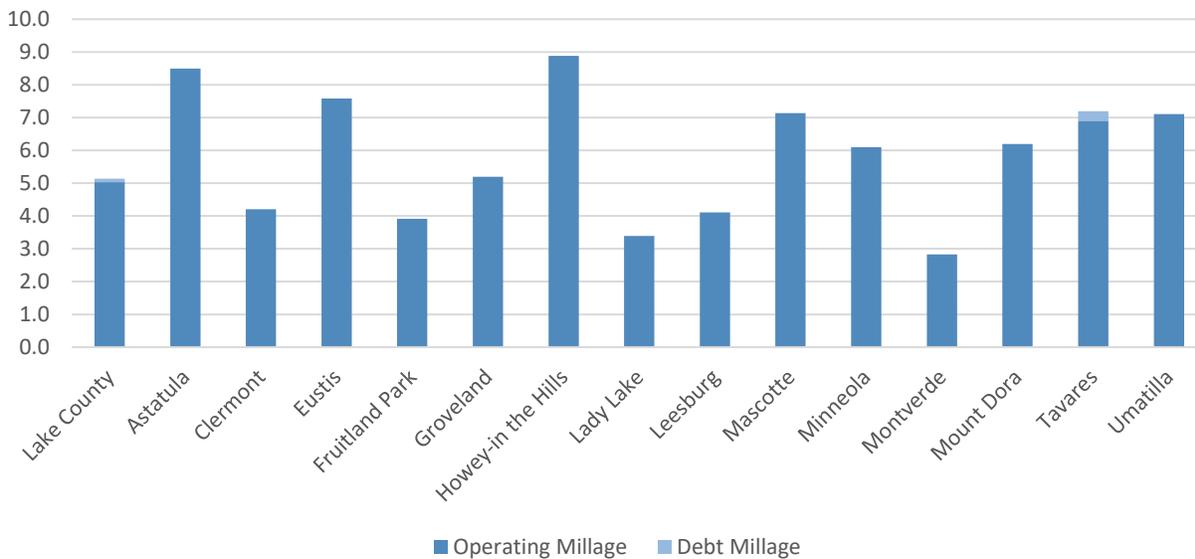
Taxable Values vs General Fund Budget



Municipal Tax Rate Comparison
Lake County FY2019 Final Millage

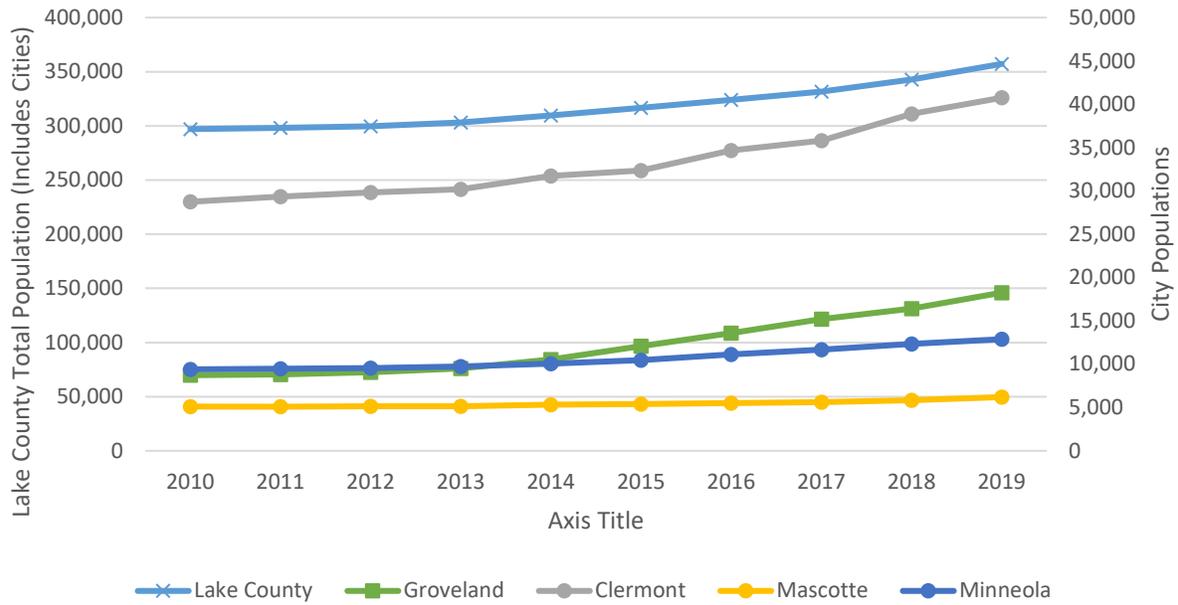


Municipal Tax Rate Comparison
Lake County FY2020 Proposed Millage



Source: Lake County Property Appraiser, 2019 Final Millage Rates and 2020 Proposed Millage Rates

Lake County Population History



Source: University of Florida, Bureau of Economic and Business Research (BEBR) Florida Estimates of Population 2019-2010



Acronyms

AMR	Automated Meter Reading
CAFR	Comprehensive Annual Financial Report
CAPFA	Capital Projects Finance Authority
CDBG	Community Development Block Grant
CGFO	Certified Government Finance Officer
CIP	Capital Improvement Program
COLA	Cost of Living Adjustment
CPA	Certified Public Accountant
CPFO	Certified Public Finance Officer
CPI	Consumer Price Index
CRA	Community Redevelopment Agency
EPA	Environmental Protection Agency
ERU	Equivalent Residential Unit
FDLE	Florida Department of Law Enforcement
FLC	Florida League of Cities
FPSC	Florida Public Services Commission
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
IMS	Information Management System
IT	Information Technology
LCPA	Lake County Property Appraiser
LCPS	Lake County Public Schools
MGD	Million Gallons per Day
PO	Purchase Order
RFP	Request for Proposal
TRIM	Truth in Millage
WTP	Water Treatment Plant
WWTP	Wastewater Treatment Plant

Glossary

ACCURAL BASIS: A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

ACCOUNTING SYSTEM: The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity or fund.

ACTIVITY: A specific unit of work or service performed.

ADA: Americans with Disabilities Act, which is the federal legislation, requiring all public buildings to be handicap accessible.

ADJUSTED BUDGET: The Adopted Budget as amended by the City Council and adjusted to show comparability as a result of shifts in programs or functional responsibilities.

AD VALOREM TAXES: Commonly referred to as property taxes, levied on both real and personal property, according to the property's valuation and tax rate.

AMENDED BUDGET: The Adopted Budget as formally adjusted by the City Council.

APPROPRIATION: An authorization made by the City Council which permits officials to incur encumbrances or obligations against and to make expenditures of City controlled governmental dollar resources. Appropriations are usually made for fixed dollar amounts and are typically granted for a one (1) fiscal year period.

ASSESSED VALUATION: The valuation set upon real estate and certain personal property by the Property Appraiser as a basis for levying property taxes.

ASSETS: Property owned by the City which has book or appraised monetary value.

AUDIT: A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls.

BALANCE SHEET: A statement purporting to present the financial position of an entity or fund by disclosing the value of its assets, liabilities, and equities as of a specified date.

BALANCE BUDGET: A balanced budget is described as the amount available from taxation and other sources (revenues), including amounts carried over from prior fiscal years that must equal the total appropriations for expenditures and reserves.

BASE BUDGET: On-going expense for personnel, contractual services, materials and supplies, and the replacement of supplies and equipment required to maintain service levels previously authorized by the City Council.

BOND (DEBT INSTRUMENT): A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

BUDGET (OPERATING): A plan of financial operation embodying an estimate of proposed revenues and expenditures for a given period (typically a fiscal year). The term “Approved Budget” is often used to denote the City Council officially Approved Budget under which the City and its departments operate.

BUDGET CALENDAR: The schedule of key dates or milestones which the City follows in the preparation, processing and adoption of the budget.

BUDGET DOCUMENT: The official written statement prepared by the Finance Department and supporting staff, which presents the Proposed Budget to the City Council.

BUDGET MESSAGE: A general discussion of the Proposed Budget presented in writing as a part of the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the City Manager and Finance Director.

CAFR: Comprehensive Annual Financial Report which is an audited and printed copy of the City’s financial statement at the end of a given fiscal year.

CAPITAL ASSETS: Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

CAPITAL BUDGET: A plan of proposed capital expenditures for buildings, parks, utilities, etc., and their financing sources. The Capital Budget should be enacted as part of the City’s Consolidated Budget which includes both the Operating Budget and the Capital Budget. The Capital Budget should be based on the first fiscal year of the five (5) (plus) year Capital Improvement Program (CIP).

CAPITAL IMPROVEMENT PROGRAM: A plan for capital expenditures to be incurred each year over a period of five (5) future years setting forth each capital project, identifying the expected beginning and ending date for each capital project, the amount to be expended in each year, and the method of financing those expenditures.

CAPITAL OUTLAYS: Expenditures for the acquisition of capital assets. Includes the cost of land, buildings, permanent improvements, machinery, large tools, rolling and stationary equipment.

CAPITAL PROJECTS: Projects which purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

CDBG: Community Development Block Grant

CERTIFICATE OF DEPOSIT: A negotiable or non-negotiable receipt for monies deposited in a bank or financial institution for a specified period for a specified rate of interest.

CHARGES FOR SERVICES REVENUE: An established fee charged for a particular service in addition to basic service.

CIP: Capital Improvement Program, which is the City’s plan for capital expenditures.

COLLECTIVE BARGAINING AGREEMENT: A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, workings conditions, salary, fringe benefits, and matters affecting health and safety of employees).

COMMERCIAL PAPER: A very short-term unsecured promissory note, supported by a bank line or letter of credit, which has maturity from one (1) to 270 days. Some cities issue commercial paper for their Sewer Revenue Fund to provide some flexibility in financing the Capital Improvement Program for the Sewer System.

COMMODITIES: Items of expenditure (in the Operating Budget) which, after use, are consumed or show a material change in their physical condition, and which are generally of limited value and are characterized by rapid depreciation. Office supplies and motor fuel are examples of commodities.

CONSUMER PRICE INDEX (CPI): A statistical description of price levels provided by the Federal Government. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

CONTINGENCY: A budgetary reserve set aside for emergencies or unforeseen expenditures.

CONTRACTUAL SERVICES: Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

COST-OF-LIVING ADJUSTMENT (COLA): An increase in salaries to offset the adverse effect of inflation on compensation.

DEBT SERVICE: Payment of fees, interest and repayment of principal to holders of the City's debt instruments.

DEFICIT: The excess liability of an entity over its assets; or the excess of expenditures or expenses over revenues during a single accounting period.

DEPRECIATION: 1.) Expiration in the service life of capital asset attributable to wear and tear, deterioration, action of the physical elements, inadequacy obsolescence. 2.) That portion of the cost of a capital asset which is charged as an expense during a particular period.

DEPARTMENT: The basic organizational unit of government which is functionally unique in its delivery of services.

EMPLOYEE (OR FRINGE) BENEFITS: Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

ENCUMBRANCES: Obligations in form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set-up/recorded.

ENTERPRISE FUND: Public Utilities are examples of enterprise funds. Separate financial accounting used for government operations that are financed and operated in a manner similar to business enterprises, and for which preparation of an income statement is desirable.

EXPENDITURES: Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

FICA: Federal Insurance Contributions Act, a payroll expenditure representing social security taxes.

FISCAL YEAR: The twelve (12) month period beginning October 1st and ending the following September 30th.

FIXED ASSETS: Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

FRANCHISE FEE: Fees assessed on public utility corporations in return for granting a privilege to operate inside the City limits, e.g. natural gas, electricity.

FULL TIME EQUIVALENT: The equivalent of one person working full time: 8 hrs/day. Example: A part-time employee works 40 hours per pay period, this person is an equivalent .5 of a full-time employee (40 x 26/2080).

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE: The excess of an entity's or fund's assets over its liabilities. A negative fund balance is sometimes called a deficit.

GAAP: Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GENERAL FUND: The fund supported by taxes, fees, and other revenues that may be used for any lawful purpose.

GENERAL OBLIGATION BONDS: This type of bond is backed by the full faith, credit and taxing power of the government.

GIS: Geographical Information System which is a Citywide computerized mapping program.

HVAC: Heating, ventilating and air conditioning; the system or systems that condition air in a building.

INFRASTRUCTURE: The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

INTERFUND TRANSFERS: The movement of monies between funds of the same governmental entity.

INTERGOVERNMENTAL REVENUE: Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

INVESTMENT: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payments.

LEVY: To impose taxes for the support of government activities.

LIABILITY: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. Note: The term does not include encumbrances.

LONG-TERM DEBT: Debt with a maturity of more than one year after the date of issuance.

MATURITIES: The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

MILL The property tax rate which is applied to the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

MODIFIED ACCRUAL ACCOUNTING: A basis of accounting in which revenues are recorded when collected with the current period or soon enough thereafter to be used to pay liabilities of the current period and expenditures are recognized when the related liability is incurred.

OBJECT OF EXPENDITURE: An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

OBLIGATIONS: Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

OPERATING EXPENSES: The cost for personnel, materials and equipment required for a department to function.

OPERATING REVENUE: Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

PERSONNEL SERVICES: Items of expenditures in the Operating Budget for salaries and wages paid for services performed by City employees, as well as the incidental fringe benefit costs associated with City employment.

PM: Preventative Maintenance, regular inspection to prevent problems before they happen.

RESERVE: An account used to indicate that a portion of fund equity or balance is legally designated or restricted for a specific purpose, e.g., cash flow reserve.

RESOURCES: Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

REVENUE: The term designates an increase to the dollar value of a fund's assets which: - Does not increase a liability (e.g., proceeds from a loan); - Does not represent a repayment of an expenditure already made; - Does not represent a cancellation of certain liabilities; - Does not represent an increase in contributed capital.

REVENUE BONDS: When a government issues bonds, which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one (1) specific revenue source to repay these bonds. Revenue bonds are not included in the debt limit set by City Charter and under state law do not require voter approval.

REVENUE ESTIMATE: A formal estimate of how much revenue will be earned from a specific revenue sources for some future period; typically, a future fiscal year.

ROLLED-BACK RATE: The tax rate when applied to the current year's adjusted taxable value, generates the same ad valorem tax revenue as the prior year.

SOURCE OF REVENUE: Revenues are classified according to their source or point of origin, e.g., real estate taxes.

TAX LEVY: The total amount to be raised by general property taxes for operations and debt service purposes specified in the Annual Millage Resolution.

TAX RATE: The amount of tax levied for each \$1,000 of assessed valuations of property.

TAX RATE LIMIT: The maximum legal property tax rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.