



CITY OF EUSTIS, FL
Adopted Budget
Fiscal Year 2023-24



CITY OF EUSTIS
ANNUAL BUDGET
FY 2023-24

City Commission

Mayor-Commissioner:

Michael L. Holland

Vice-Mayor Commissioner:

Emily A. Lee

Commissioners:

Gary Ashcraft

Willie Hawkins

Nan Cobb

City Manager

Thomas Carrino

Finance Director

Mike Sheppard

CITY OF EUSTIS
ANNUAL BUDGET
FY 2023-24

Development Services Director

Mike Lane

Human Resources Director

Bill Howe

Police Chief

Craig Capri

Fire Chief

Michael Swanson

Public Works Director

Rick Gierok

Eustis Memorial Library

Ann Ivey

Parks And Recreation Director

Craig Dolan

Economic Development Director

Albert Latimer

City Attorney

Sasha Garcia

City Clerk

Christine Halloran



City Officials



Emily A. Lee
Vice Mayor



Michael L. Holland
Mayor



Gary Ashcraft
Commissioner



Thomas Carrino
City Manager



Willie Hawkins
Commissioner



Nan Cobb
Commissioner



Sasha O. Garcia
City Attorney





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Eustis
Florida**

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morill

Executive Director

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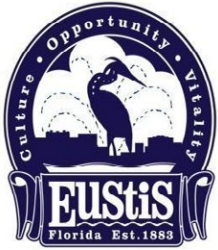
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INTRODUCTION





City of Eustis

P.O. Drawer 68 • Eustis, Florida 32727-0068 • (352) 483-5430

September 21, 2023

Honorable Mayor and City Commissioners:

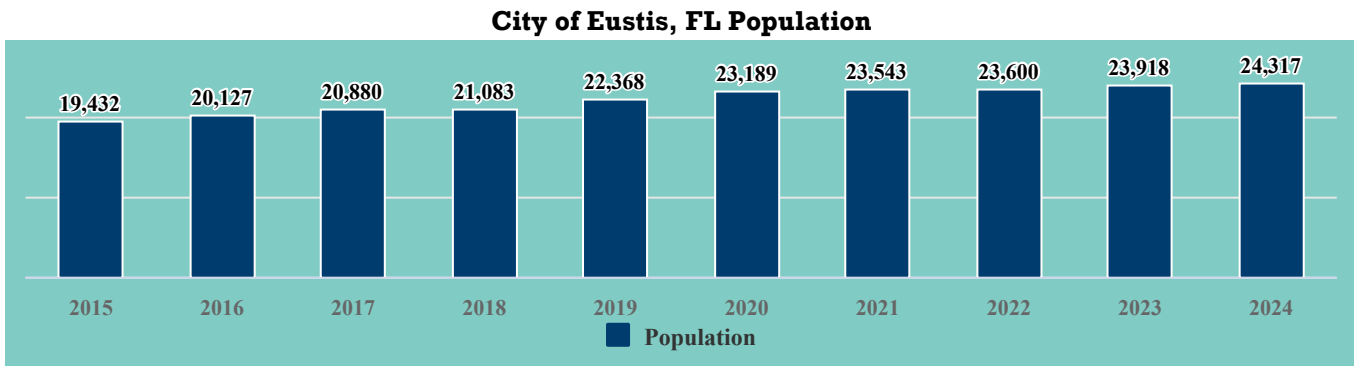
I am delighted to introduce the Adopted Annual Budget for the fiscal year commencing on October 1, 2023, and ending September 30, 2024. This budget is grounded in my comprehension of the Commission’s top priorities and the level of service necessary to fulfill the community’s needs. This document represents the culmination of the annual budget process, commencing in March and ending with the final adoption on September 21, 2023. The budget is fully compliant with the mandates of the City Charter, relevant Florida statutes, the City’s Financial Policies, and is aligned with the goals and objectives outlined in the City’s Strategic Plan.

Eustis remains a vibrant and thriving community that residents and businesses take pride in. The City’s fiscal health continues to exhibit strength and stability. The Commission has exercised fiscal restraint and implemented expenditure plans that are within the City’s available revenue stream. Over the past several years, Eustis has consistently adopted balanced budgets, adhering to the City’s definition of a balanced budget, wherein total recurring revenues meet or exceed total recurring expenditures, showcasing responsible financial practices.

The expenditure budget of \$71,902,229 (Proposed Budget Summary, page 90) includes the acquisition of public safety vehicles, water and sewer projects, street resurfacing projects as well as funding for the police and fire pensions. There are several major projects slated for Fiscal Year 2023-24, including citywide street resurfacing and sidewalk maintenance, within the community redevelopment area, and improvements/engineering for the expansion of the main wastewater plant.

The City continues to experience steady growth, with an increase in population from 19,432 in 2015 to an estimated 24,317 (City Population, page 10) in projected FY 2024, with a current 1.67% growth rate. (U.S. Census Bureau data).

Figure 1:



In FY 2022-23 the U.S. Economy faced significant economic disruptions, and high inflation, which also impacted the economic conditions of the City of Eustis. Despite the challenging and unstable economic environment, the City managed to achieve economic growth during the period.

The revenue and expense estimates in this budget are based on historical trends and last year's actuals. In FY 2022-23 total revenue estimates increased by \$8,792,189 (Proposed Budget Summary, page 90), in comparison with the previous year of \$58,256,451. The total expenditure estimates for FY 2022-23 are increased by \$18,520,353 (Proposed Budget Summary, page 90) as well, in comparison with the previous year's adopted budget of \$53,381,876.

The anticipated General Fund available balance for the end of FY 22-23 is projected to be \$10,042,955 (General Fund Summary, page 159). This is an addition to the required reserves of \$5,971,728 (General Fund Summary, page 159). The budgeted revenues in the General Fund exceed budgeted expenditures by \$431,948; it is 61.34% more than City had in the previous year. The Total transfers from the Water and Sewer Revenue Fund to other funds are \$4,933,800, which is \$37,323 more than it was in FY 2022.

According to the Lake County Property Appraiser's Preliminary Tax Roll, the growth in July 2023 in the economy brought an increase in new construction taxable value of \$25,004,090, in comparison with FY 2022 of \$11,982,161, this is a 108.68% increase. Property taxable value of \$1,499,445,620 (City Ten Years Property Taxable Value, page 151), reflects an increase of 11.34% over the previous year.

This letter will serve as an executive summary of the proposed budget with a review and analysis of the following:

- Revenue sources and assumptions with approved millage rate and comparisons
- Estimated fund balances and reserves
- Anticipated increases in expenditures
- Personnel changes
- General Fund Budget Analysis (Fund 001)
- Street Improvement Fund Budget Analysis (Fund 013)
- Water and Sewer Fund Budget Analysis (Fund 040)
- Stormwater Fund Budget Analysis (Fund 049)
- Additional Points
- Year-End Significant Events and Accomplishments

Revenue Sources and Assumptions

The City of Eustis has 22 separate fund accounts with various sources of revenue. This budget is based on the current assessment of 7.5810 per \$1,000 valuation. The City has maintained the same millage rate for the past nine years. This millage rate exceeds the established roll-back rate of 7.0158 and will be advertised as 9.3% tax increase, due to increased property values. Based on a home assessed at \$150,000 with exemptions, the roll-back rate of 7.0158 would equate to a decrease of only \$80.52 annually, or \$6.71 per month. The City of Eustis millage rate compares to the rest of Lake County as follows:

Table 1:

| Comparative Proposed Tax Rates 2023-24 | | | |
|--|--------|--------------------|--------|
| 1. Eustis | 7.5810 | 8. Mascotte | 5.0000 |
| 2. Astatula | 7.5000 | 9. Groveland | 5.8000 |
| 3. Howey-In-The-Hills | 7.5000 | 10. Clermont | 5.0600 |
| 4. Tavares* | 6.5950 | 11. Leesburg | 3.4752 |
| 5. Umatilla | 7.1089 | 12. Fruitland Park | 3.9134 |
| 6. Mount Dora | 6.1000 | 13. Lady Lake | 3.3962 |
| 7. Minneola | 5.7000 | 14. Montverde | 2.8300 |

* Includes debt service millage

The average Lake County BCC General Fund millage rate is 5.0364, which is the same as last year. In accordance with the City’s financial policies, tax revenues are forecasted at the rate of 95% collection.

The total General Fund revenue is anticipated to be \$24,318,859 (General Fund Summary, page 159), see the graphical breakdown below: The General Fund collects most of the revenues, with over 46.74% derived from Ad Valorem taxes. Following next, the Utility Taxes revenue constituting 13.12%; Intergovernmental revenue is the third-highest revenue source at 12.51%. Additionally, Other Financing Services comprises 9.53%, Franchise Fees 8.91%, Miscellaneous revenues make up 4.49%, and Charges for Governmental Services is 3.79%. The remaining 0.91% of revenue is distributed among Fines and Forfeitures, and Licenses and Permits.

Figure 2:

**FY 2023-24 General Fund Proposed Revenue - \$24,318,859
Where Do City Revenues Come From?**

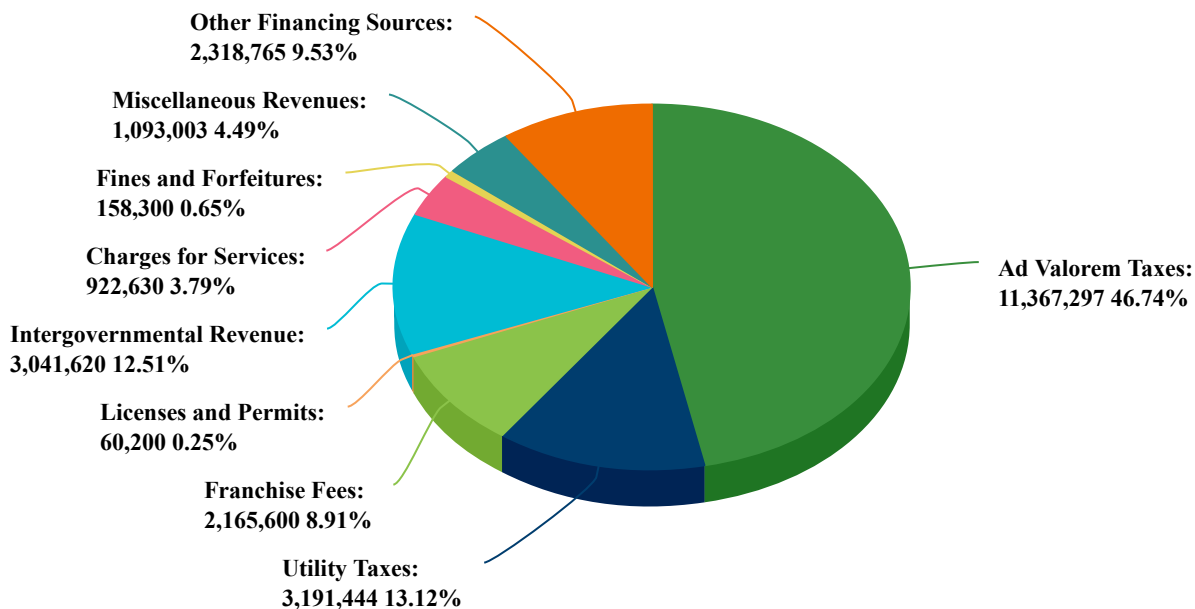
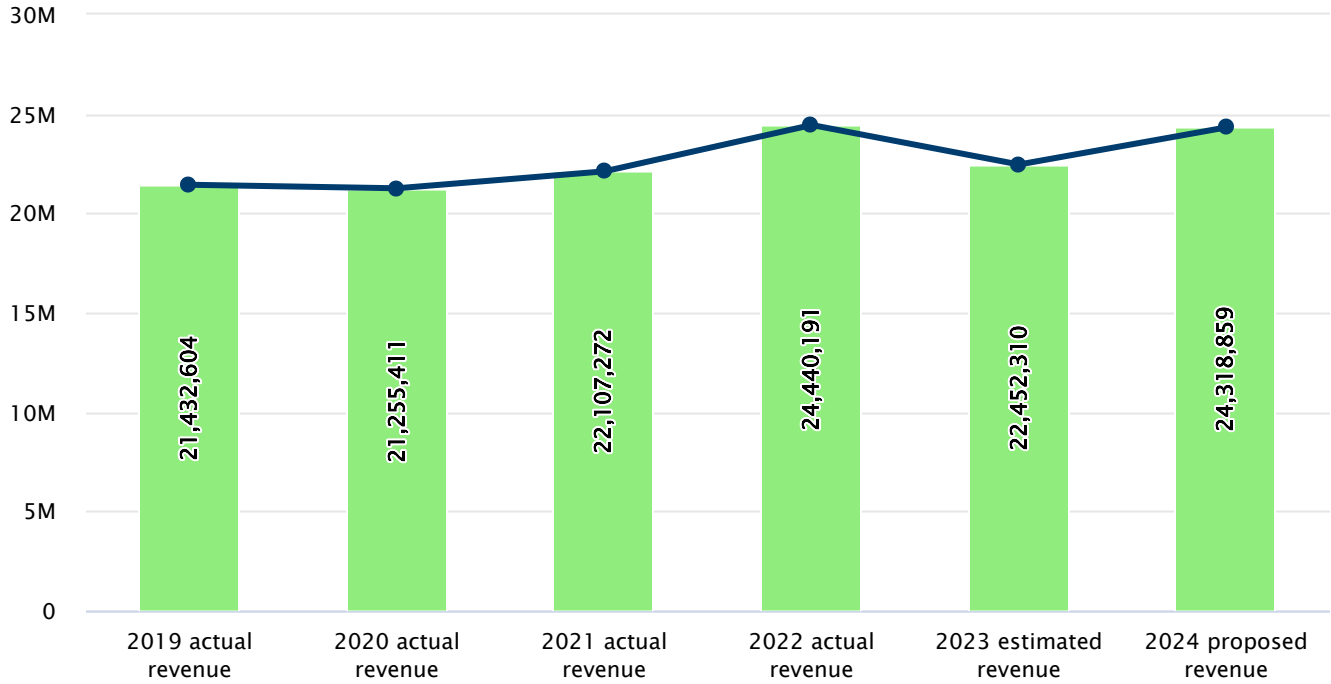


Figure 3:

**The Five-Year General Fund Revenue Trend with
FY 2024 Proposed Revenue**



The total General Fund expenditures are anticipated to be \$23,886,911 (General Fund Summary, page 159), see the graphical breakdown below: The most substantial allocation of funds in the General Fund is directed towards Public Safety, accounting for 49.02% of expenditures. The second-largest expenditure category is the General Government, representing 20.55% of the total budget, which encompasses salaries for City employees and all operational expenses. Other Financing Uses make up 13.34% of expenditures, encompassing City contingencies, liability insurance, union negotiations, unemployment compensation, and related expenses. Culture and recreation expenditures follow closely, constituting 10.29% of the budget, while Physical Environment expenditures account for 6.79%.

Figure 4

**FY 23-24 General Fund Projected Expenditures - \$23,886,911
Where Do General Fund Revenues Will be Spent?**

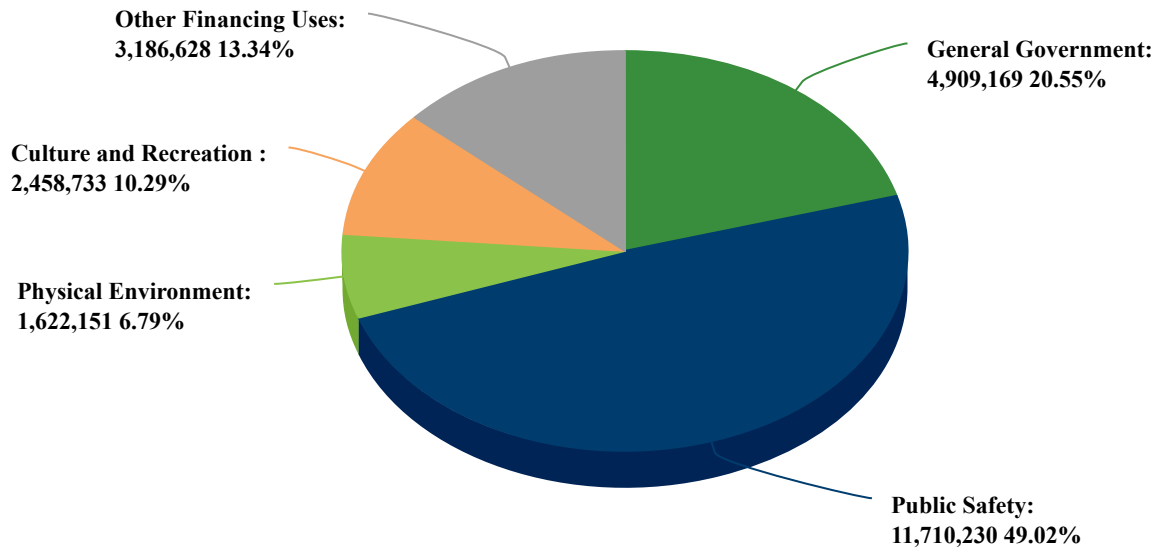
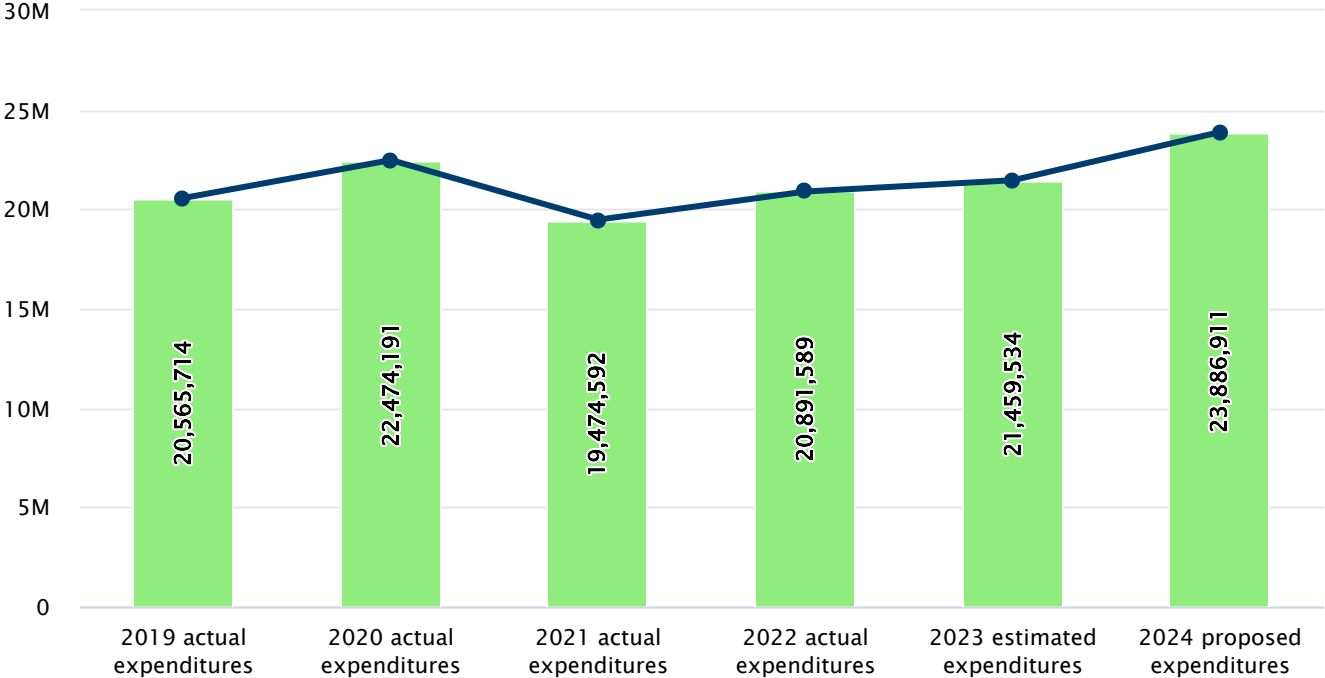


Figure 5:

**The Five-Year General Fund Expenditure Trend with
FY 2024 Proposed Expenditure**



Fund Balances and Reserves

The City’s financial policies have set a target reserve amount for its various funds. Those target amounts and currently available funds for the major accounts are as follows:

Table 2: Fund Balances & Reserves

| Fund Type | Target | FY 23/24 Reserves | Available Fund Balance | Total |
|--------------------------------|---------|----------------------|------------------------|----------------------|
| General | 90 Days | 5,971,728 | 10,042,955 | 16,014,683 |
| Library Contribution | N/A | 29,726 | (8,532) | 21,194 |
| Sales Tax | 90 Days | - | 984,112 | 984,112 |
| Law Enforcement Education | N/A | 32,666 | - | 32,666 |
| Police Forfeiture | N/A | - | 5,246 | 5,246 |
| Street Improvement | 90 Days | - | 92,082 | 92,082 |
| Community Redevelopment | 90 Days | 397,224 | 950,496 | 1,347,720 |
| Building Services | 90 Days | 194,201 | 1,504,193 | 1,698,394 |
| Stormwater Utility | 90 Days | 248,623 | 354,630 | 603,253 |
| Water & Sewer | 90 Days | 3,513,534 | 13,550,957 | 17,064,491 |
| Reclaimed Water | 90 Days | - | 172,709 | 172,709 |
| Water & Sewer R&R | 90 Days | - | 7,781,674 | 7,781,674 |
| Fire Prevention | N/A | - | 128,642 | 128,642 |
| Greenwood Cemetery Trust | N/A | 274,035 | - | 274,035 |
| Police Pension | N/A | 24,337,388 | - | 24,337,388 |
| Fire Pension | N/A | 14,540,633 | - | 14,540,633 |
| Parks & Recreation Impact Fund | N/A | 398,007 | - | 398,007 |
| Law Enforcement Impact Fund | N/A | 251,162 | - | 251,162 |
| Water Impact Fund | 90 Days | 6,469,168 | - | 6,469,168 |
| Sewer Impact Fund | 90 Days | 6,515,477 | - | 6,515,477 |
| Economic Development | 90 Days | - | 512 | 512 |
| Library Impact Fund | N/A | 118,502 | - | 118,502 |
| TOTAL | | \$ 63,292,074 | \$ 35,559,676 | \$ 98,851,750 |

Anticipated Increases in Expenditures

This year the budget has accommodated the following notable cost increases:

- Cost of Living Adjustments of 5% for all employees, reflecting a total increase of \$644,421 (Salary & Benefits Increase/Decrease, page 17) citywide for salaries and benefits. This increase is critical in reaching the State mandated minimum wage of \$15.00 per hour by 2026.
- A \$1,000 flat pay increase was proposed for FY 2023-24, to retain employees, and remain competitive. This pay was calculated to all full-time City employees. The total increase in FY 2023-24 is 228,000 (Salary & Benefits Increase/Decrease, page 17).
- FICA payments increased by \$66,740 (Salary & Benefits Increase/Decrease, page 17).
- Police and Fire pensions, FRS and City pension plan expenditures increased by \$374,504.
- The health and life insurance costs increased by 6.75% or \$ 483,344 (Salary & Benefits Increase/Decrease, page 17).
- The General Liability / Workers Comp. / Property Insurance costs increased by 10% citywide, or for a total insurance premium of \$1,154,945 (General Fund Expenditures, page 163).
- The total amount of the Capital Improvement Plan for FY 2023-24 is \$26,187,515 (Operating Budget Impact, page 115). Major projects include street and sidewalk projects, street resurfacing, Police, Fire and Public Works departments vehicle replacements. Ferran Park Seawall and Palmetto Plaza Hardscape by the CRA, various Parks and Recreation projects, and Water and Sewer Renewal and Replacement projects, including the Bates Ave Water Treatment Plant expansion, Rosenwald Gardens Road / Coolidge Utilities, stormwater projects.
- The City desires to be a competitive employer in the region with regards to both salaries and benefits. With this goal in mind, the City continually reviews its financial outlook in all compensation and internal and external equity decisions. Any pay increase/decrease for the Fire and Police departments must be negotiated by the union contracts. The budget incorporates a 5% cost-of-living adjustment (COLA) raise for employees across all funds. Additionally, to ensure employee retention, all full-time existing employees will receive a flat pay increase of \$1,000.

Table 3: Salary & Benefits Increase/ Decrease

| Fund | Salary Increase | | | Benefits Increase/Decrease | | | | | | | TOTAL INCREASE |
|------------------------------|------------------|---------------------------|-------------------------------------|----------------------------|------------------------------------|--|-------------------------------|-------------------------|--------------------------------|--|------------------|
| | COLA 5% Increase | Flat pay \$1,000 Increase | Total Salary Increase in FY 2022-23 | FICA Increase/Decrease | Health Insurance Increase/Decrease | Empower Pension Plan Increase/Decrease | FRS Pension Increase/Decrease | Police Pension Increase | Fire Pension Increase/Decrease | Total Benefits Increase/Decrease in FY 2023-24 | |
| General Fund | 445,233 | 153,800 | 599,033 | 45,826 | 332,208 | 35,942 | 84 | 279,222 | 40,163 | 733,445 | 1,332,478 |
| Water and Sewer Revenue Fund | 146,194 | 51,000 | 197,194 | 15,085 | 106,520 | 11,832 | 2,690 | - | - | 136,127 | 333,321 |
| Street Improvement Fund | 35,121 | 14,200 | 49,321 | 3,773 | 25,475 | 2,959 | - | - | - | 32,207 | 81,528 |
| Stormwater Fund | 7,739 | 4,800 | 12,539 | 959 | 3,707 | 752 | - | - | - | 5,419 | 17,958 |
| Building Department Fund | 6,700 | 3,000 | 9,700 | 742 | 14,507 | 582 | - | - | - | 15,831 | 25,531 |
| Community Redevelopment Fund | 3,434 | 1,200 | 4,634 | 355 | 927 | 278 | - | - | - | 1,560 | 6,194 |
| Citywide Total | 644,421 | 228,000 | 872,421 | 66,740 | 483,344 | 52,345 | 2,774 | 279,222 | 40,163 | 924,588 | 1,797,009 |

Personnel Changes

The following chart summarizes the full-time personnel changes over the last five years:

Table 4:
Personnel Changes for Last Five Years

| Departmental Fund | 2019-20 | | 2020-21 | | 2021-22 | | 2022-23 | | 2023-24 | |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | Full - Time | Part - Time | Full - Time | Part - Time | Full - Time | Part - Time | Full - Time | Part - Time | Full - Time | Part - Time |
| General Fund: | | | | | | | | | | |
| City Commission | - | 5 | - | 5 | - | 5 | - | 5 | - | 5 |
| City Manager and City Clerk | 7 | - | 7 | - | 8 | 2 | 8 | 2 | 10 | 4 |
| Finance and Purchasing | 11 | - | 11 | - | 12 | - | 12 | - | 12 | - |
| Development Services | 6 | - | 5 | - | 4 | - | 4 | - | 4 | - |
| Human Resources | 3 | - | 3 | - | 3 | - | 3 | 1 | 4 | - |
| Police | 55 | 1 | 55 | 3 | 55 | 3 | 62 | 5 | 63 | 8 |
| Fire | 26 | - | 26 | - | 32 | - | 32 | - | 34 | - |
| Public Works | 12 | - | 12 | - | 12 | - | 13 | - | 16 | - |
| Library | 11 | 2 | 11 | 3 | 11 | 2 | 11 | 2 | 12 | 3 |
| Parks and Recreation | 11 | 3 | 12 | 3 | 14 | 5 | 11 | 12 | 11 | 33 |
| Total General Fund | 142 | 11 | 142 | 14 | 151 | 17 | 156 | 27 | 166 | 53 |
| Building Services Fund: | | | | | | | | | | |
| Development Services | 2 | - | 2 | - | 2 | - | 3 | - | 4 | - |
| Total Building Services Fund | 2 | - | 2 | - | 2 | - | 3 | - | 4 | - |
| Street Improvement Fund: | | | | | | | | | | |
| Administration | 2 | - | 2 | - | 2 | - | 2 | - | 2 | - |
| Public Land Maintenance | 3 | - | 3 | - | 3 | - | 3 | - | 3 | - |
| Lighting and Control | 1 | - | 1 | - | 1 | - | 1 | - | 2 | - |
| Street Maintenance and Construction | 9 | - | 7 | - | 7 | - | 7 | - | 7 | - |
| Lawn Mowing | 5 | - | 5 | - | 5 | - | 5 | - | 5 | - |
| Tree Services | - | - | - | - | - | - | - | - | - | - |
| Total Street Improvement Fund | 20 | - | 18 | - | 18 | - | 18 | - | 19 | - |
| Water and Sewer Revenue Fund: | | | | | | | | | | |
| Public Utilities | 16 | - | 16 | - | 16 | - | 20 | - | 21 | - |
| Water | 22 | - | 23 | - | 24 | - | 22 | - | 26 | - |
| Wastewater | 16 | - | 18 | - | 17 | - | 17 | - | 17 | - |
| Total Water and Sewer Fund | 54 | - | 57 | - | 57 | - | 59 | - | 64 | - |
| Stormwater Utility Fund: | | | | | | | | | | |
| Street Sweeping and Drainage Maintenance | 4 | - | 4 | - | 4 | - | 4 | - | 4 | - |
| Total Stormwater Utility Fund | 4 | - | 4 | - | 4 | - | 4 | - | 4 | - |
| City Total | 222 | 11 | 223 | 14 | 232 | 17 | 240 | 27 | 257 | 53 |

In FY 2023-24, City departments have planned to expand City services, and budgeted additional fourteen new full time positions:

1. Events & Tourism Department - Events Assistant II
2. Fire Department - Training Captain
3. Public Works Department - Mechanic I (in Garage Maintenance)
4. Public Works Department - Custodial (in Custodial Services)
5. Public Works Department - Buyer (in Public Services Administration)
6. Public Works Department - Utility Worker I - (*two positions* in Water Distribution)
7. Public Works Department- Maintenance Worker I - (*two positions* in Ground Maintenance)
8. Public Works Department - Utility Worker (Collection & Lift Station)
9. Buildings Department - Staff Assistant
10. Human Resources - Senior Staff Assistant
11. Economic Development - Communications Manager
12. Economic Development - Communications Specialist

Many Public Works employees will receive promotions in FY 2023-24.

The Police Department created five Police Cadet positions. Cadet Corps is a law enforcement apprenticeship program that offers training and varied work assignments to persons between the ages of 18 and 21. The Cadet Corps provides qualified men and women with a chance to experience the challenges and personal rewards of a police career. City cadets are paid, and work full-time, requiring participants to be attending college. The Cadet program is designed to assist cadets transitioned into the position of full-time Police Officer.

The Park and Recreation Department added several additional part-time positions to service City events.

A total of 257 full-time positions and 53 part-time positions have been budgeted in FY 2023-24.

General Fund Budget Analysis

The General Fund budget (Fund 001) is based on a beginning fund balance of \$15,582,735 (General Fund Summary, page 159). The total expenditures of \$23,886,911 (General Fund Summary, page 159) and amounts restricted and reserved of \$5,971,728 leave a remaining available balance of \$10,042,955, and a total fund balance of \$16,014,683 (General Fund Summary, page 159). The total expenditures include allocations to the General Government of \$4,909,169 (General Fund Expenditures, page 163), Public Safety \$11,710,230; Physical Environment \$1,622,151; Culture & Recreation \$2,458,733, and Non-Departmental expenditures of \$3,186,628, including fund transfers of \$1,689,683, contingency fund of \$312,000, insurance of \$1,154,945, and organizational grants \$30,000 (General Fund Expenditures, page 163).

Budgeted operating revenues slightly exceed budgeted operating expenditures resulting in a General Fund balanced budget. Transfer funds of \$2,300,000 are received from the Water and Sewer Fund for administrative costs. Approximately 43.3% of the General Fund Expenditures are spent for Public Safety to fund the Police and Fire Department operations.

The following chart illustrates where the General Fund revenues are spent, based on the summary figures found in the Budget Overview Section.

Figure 6:

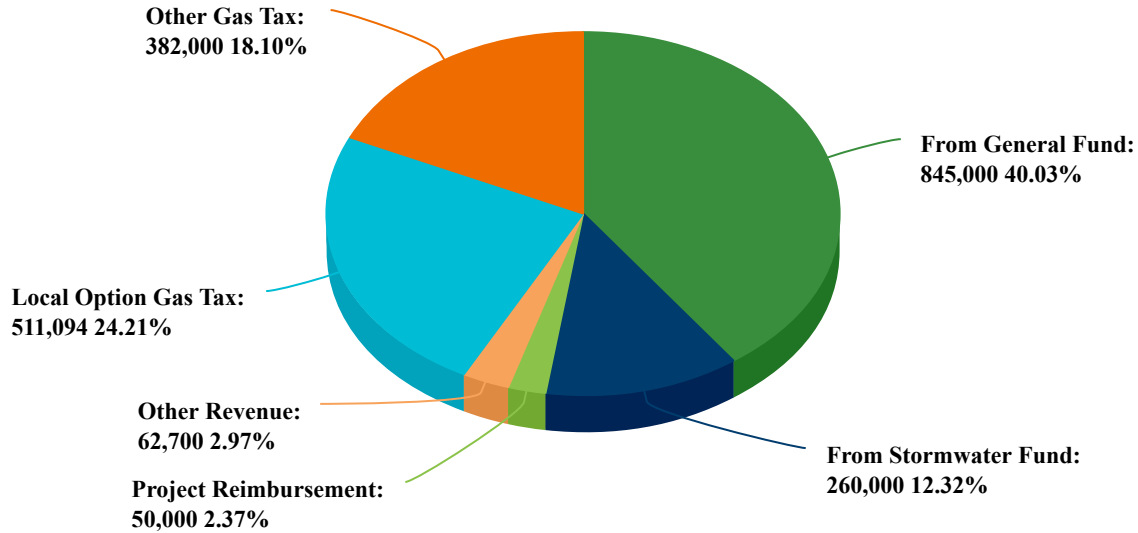
**FY 2023-24 General Fund Projected Expenditures - \$23,886,911
Where the General Fund Revenue Will be Spent?**



Detailed information on each department's budget within the General Fund and the Non-Departmental expenditures are included starting in the General Fund Section.

Street Improvement Fund Budget Analysis

The Street Improvement Fund (Fund 013) includes 19 employees, and receives revenues from various sources. The major funding source is the Local Option Gas Tax. Those revenues have decreased to an extent over the past several years due to a change in the distribution formula. The total revenue of that is \$2,110,794 (Street Improvement Summary, page 272) or 3.88% higher than last year's actual revenue, but once again it includes \$50,000 for street light reimbursement from the State; a \$845,000 transfer from the General Fund, and a \$260,000 (Street Improvement Summary, page 272) transfer from the Stormwater Fund. The revenue sources for this fund are as follows:

Figure 7:**FY 2023-24 Street Improvement Fund Projected Revenue - \$2,110,794**

The total expenditures for the Street Improvement Fund are \$2,783,020 (Street Improvement Summary, page 272). The net expenditures exceed the revenue by \$672,226; ending fund balance is \$92,082 (Street Improvement Summary, page 272). A healthy balance is continuing for four years, though this has been accomplished mainly through the additional transfers from the General Fund.

The department previously reduced expenditures by outsourcing tree-trimming services and will continue to monitor the success of this action. During this next fiscal year, the City may evaluate the feasibility of a street light assessment, increased fund transfers and allocations, and/or additional service reductions to balance the revenues and expenditures in this fund.

The Street Improvement Fund includes 19 employees and provides the following community services:

- Public land maintenance of parks and other City-owned properties; 1,000+ acres.
- Street lights and traffic signals, approximately 12+ square miles.
- Tree services.
- Maintenance and repair of 100+ miles of roadway and 35+ miles of sidewalks.

Water and Wastewater Fund Budget Analysis

The Water and Sewer Fund (Fund 040) is based on total revenues of \$13,697,300 (Water & Wastewater Summary, page 303) with a beginning fund balance of \$17,616,542. Total expenses of \$14,249,351 and required 90-day operating reserves of \$3,513,534, leaving a remaining fund balance of \$17,064,491 (Water & Wastewater Summary, page 303), in support of upcoming capital improvement and infrastructure needs. The revenue sources include the central water and wastewater operations, reclaimed water sales, and water and sewer sales to RedTail and Sorrento Springs.

The fund has operating expenses of \$8,306,366 (Water & Wastewater Expenses, page 305). Non-operating expenses including capital items, inter-fund transfers, general liability and property insurance, and debt service and the total cost is \$5,942,985 (Water & Wastewater Expenses, page 305).

The Water and Sewer Fund includes the Deputy Director of Public Works for Utilities, as well as Water Superintendent and Utility Supervisor, along with Utility operators and maintenance workers. There are 26 positions in Water, 17 in Wastewater, and 21 in Utility Administration / Customer Service / Meter Reading services.

During FY 2023 the City is providing a new five-year rate study. The study is performed to ensure that the City maintains rates sufficient to cover normal operations, renewal and replacement of infrastructure, adequate expansion of the system to accommodate growth, and protection to bondholders for revenue to make necessary debt payments. New water and wastewater rates have been approved in June 2023 and in effect since July 2023.

The Utility Department provides the following services:

- Water service to approximately 12,103+ customers, supplying over 3.50 million gallons of water per day.
- Maintenance and repair of 183+ miles of water main.
- Maintenance and repair of 121 miles of sanitary sewer lines.
- Over 12,250 monthly bills for various services.
- Over 12,200 meters read per month.

Stormwater Fund Budget Analysis

Stormwater utility fees provide the major source of funding for the Stormwater Utility Fund. Other minimal contributions include interest earnings. The beginning fund balance was \$707,546 (Stormwater Summary, page 296). The budgeted revenue for FY 2023-24 is \$890,200. The operating expenditures are \$994,493, leaving a balance of \$603,253. This is enough to cover the required reserves of \$248,623 (Stormwater Summary, page 296).

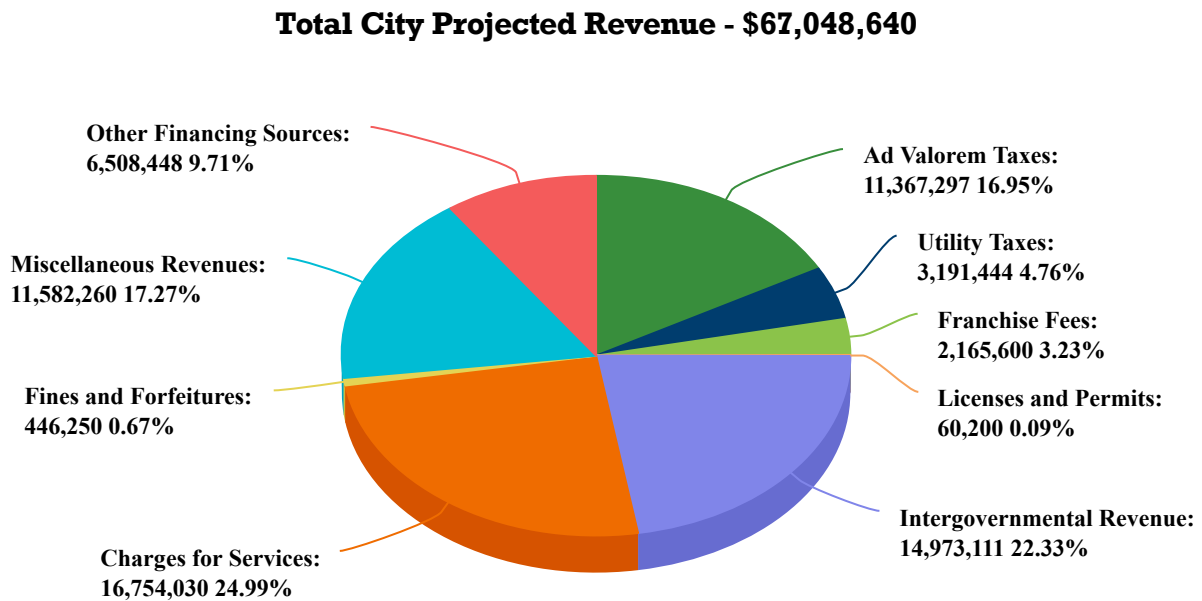
The Stormwater Fund includes four employees and is responsible for street sweeping and drainage maintenance. The fund transfers \$260,000 (Stormwater Summary, page 296) to the Street Improvement Fund.

During the upcoming FY 2024 the City will include a recommendation for utilizing automatic increases to the stormwater rates each year. The last time the rates were increased was in the mid-2000s, before 2008, and it was \$6 for residential, and \$12 for commercial consumers.

City Revenues

The total City revenue includes all funding sources and is projected to be \$67,048,640 (Budget summary, page 136). The City's primary revenue source is derived from Charges for Services, which includes income from Water and Sewer service charges, as well as Stormwater Fees. Following closely behind, the second significant revenue stream for the City comes from Ad Valorem or Property Taxes. A graphical breakdown for the total City revenue is as follows: The following two charts provide additional summary information regarding the citywide expenditures by function and fund reserves by fund type.

Figure 8:



City Expenditures and Fund Reserves

The total City expenditures includes all funding sources and are projected to be \$71,902,229 (Budget Summary, page 136). The City's expenditures are broken down into various categories, each serving a distinct purpose to enhance the community's well-being.

The total City fund reserves are projected to be \$98,851,750 (Budget Summary, page 136). This graphical breakdown provides a clear snapshot of how funds are allocated.

The following two charts provide additional summary information regarding the citywide expenditures by function and fund reserves by fund type.

Figure 9:

FY 2023-24 Total City Projected Expenditures - \$71,902,229

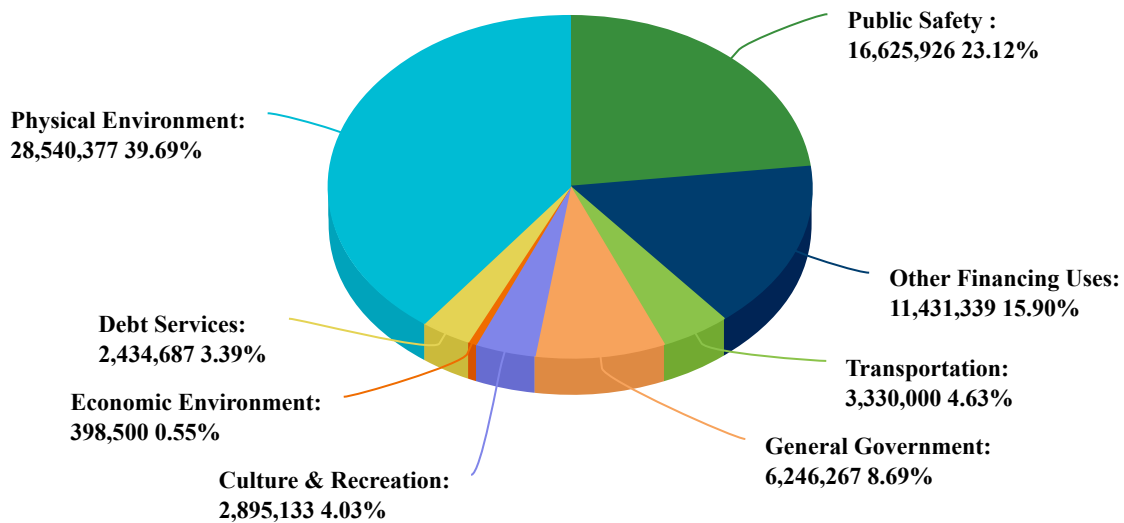
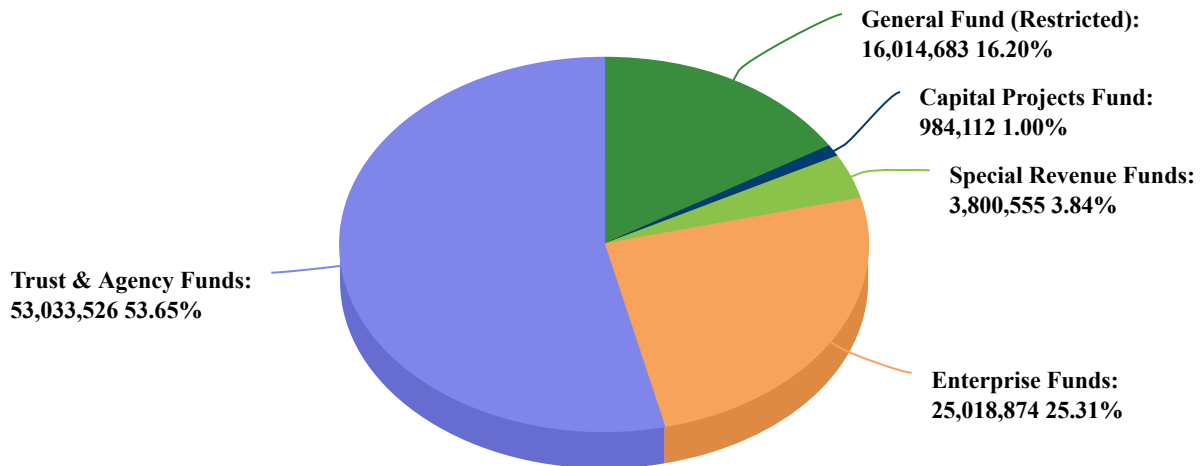


Figure 10:**FY 2023-24 Projected Year - End Total Fund Balances by the Fund Type \$98,851,750**

The budget's estimated beginning fund balance of all twenty two City funds is \$103,705,339 (Budget Summary, page 136) and the anticipated revenue is \$67,048,640. After accounting for \$71,902,229 in expenditures, the total City fund balance would be \$98,851,750 as illustrated above; \$63,292,074 of that total is dedicated by law or policy as reserves, leaving a remaining available balance of \$35,559,676 (Budget Summary, page 136). This provides for a healthy reserve as well as funding for upcoming utility infrastructure needs as identified in the Capital Improvement Plan. The Capital Improvement Plan for FY 2024-2028 is included in the Capital Improvement Section at the end of the Budget Book.

Additional Points.

The budget includes several services that the City maintains by policy because of the benefit to the public and enhancement of the City's image. Revenues for these services may not always cover costs and do require an annual commitment to continue. Major examples are as follows:

1. The Economic Development Incubator:
 - a) During the fiscal year 2023, the City established a collaborative business incubator project with Lake County, the University of Central Florida, and MEGA Properties. This agreement empowers the City's Economic Development department to extend assistance to emerging businesses, startups, and entrepreneurs, fostering the creation of new jobs and promoting economic expansion. The incubator framework will facilitate valuable networking prospects, host events, and conduct workshops aimed at cultivating robust business relationships and fostering a supportive entrepreneurial ecosystem.

- b) Over a span of three years, the City will receive a financial allocation of \$450,000 from Lake County to facilitate these initiatives. This grant from Lake County will contribute to the successful execution of the program. The operation of the incubator will be facilitated with the involvement of the University of Central Florida Research Foundation (UCFRF), which will play a role in its administration.
2. The Greenwood Cemetery:
 - a) Annual revenues are \$17,200 (Greenwood Cemetery, page 355).
 - b) The current required reserve balance is \$274,035.
 - c) The General Fund's annual operating expenditure for the cemetery is \$43,000.
 - d) In FY 2023, the City Commission modified the fee structure.
3. Community Events:
 - a) The budget includes \$921,922 (CM Events & Tourism Expenditures, page 173) in expenditures for a wide array of City events, festivals, activities, and celebrations, which will attract visitors and investment to the City. The City funds almost 100% of all events, and the rest is raised by sponsors.
 - b) Several City departments, including Fire, Police, Parks and Recreation, and Public Works incur the time and overtime costs for these events which are absorbed into the department budgets.
4. Parks & Recreation:
 - a) The annual operating budget for the department is \$1,414,006 (Parks & Recreation Expenditures, page 245), and \$112,500 is allocated to capital outlay in the General Fund and \$226,000 in the Capital Projects budget with the Sales Tax Capital Projects fund (Capital Projects Parks & Recreation, page 260).
5. Grants: The budget includes \$30,000 in support grants to various community organizations for events and services.
6. Additional information can be found on the City of Eustis website: <https://www.eustis.org> and City's Facebook page: <https://www.facebook.com/CityofEustis>.

The Fiscal Year 2022-23 Significant Events and Accomplishments

It is anticipated that staff will reduce anticipated General Fund expenditures in FY 2022-23 as compared to budget. Much of the anticipated savings can be attributed to position vacancies, but each department also limited expenditures as much as possible. Other major accomplishments include the following:

1. The City Commission formally re-elected Commissioner Michael Holland to serve as Mayor and re-elected Commissioner Emily Lee to serve as Vice Mayor for the City of Eustis. Holland and Lee will serve in their respective roles through December 2026.
2. Achieved the prestigious Distinguished Budget Award from the Government Finance Officers Association for the FY 2021-22 Budget, maintaining this recognition for eight consecutive years.
3. Successfully passed the annual audit conducted by Purvis Gray audit company. Earned the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the 34rd consecutive year, based on the audit ending 9-30-2022.
4. Implemented digital books for Budget and Annual Comprehensive Financial Reports (ACFR) for enhanced accessibility, accuracy, and advanced information presentation.

5. Introduced and provided staff training on the Edmunds ViewPoint Dashboard, facilitating better data analysis and decision-making.
6. Launched Open Data software on the City website, offering residents budgeted, actual, and graphical financial data.
7. Provided IT assistance to the Police Department, including support for the camera system, door locks, and dispatch conversion.
8. Successfully finished planned capital improvements, enhancing infrastructure and quality of life for the City residents
9. City residents had very successful annual events including the Hometown Celebrations in Ferran Park, Georgefest, Music Fest, Classic Car Show, Busker Festival, Eustis Fall Festival, 35th Annual Light-Up Event, 1st Friday and many other community cultural events.
10. The Events Department team was honored with multiple awards at the Florida and Events annual convention.
11. Successful participation in the Florida Law Enforcement Events - Pins with the Police, Bike Ride with the Eustis Police Chief; Pizza, Cookies and Pancakes with a Cop, with the Eustis Police Chief and other Police Officers for the Eustis community.

Additional tasks for the upcoming year include but are not limited to an extension of the City's reclaimed water distribution system, engineering for the expansion of the main wastewater treatment plant, ongoing promotion of the City via community festivals and events, and continued evaluation of operational efficiency and fiscal stability measures.

Based on Commission input at several budget workshops, staff has revised the budget accordingly and incorporated final revenue and expenditure estimates. The FY budget provides the basis for all activities throughout the year in accordance with the direction of the City Commission to make the City of Eustis the best possible place to live, work, and play.

I want to express my appreciation and thank the City Commission and the staff for all the hard work and commitment to creating this financial plan for the next fiscal year. I look forward to working with the City Commission in advancing the prudent implementation of the FY 2023-24 City of Eustis Budget on behalf of our citizens. Thank you to all the dedicated employees of the City and the citizens that we serve.

Respectfully submitted,



Thomas Carrino,
City Manager



City of Eustis

Nestled in the heart of Central Florida, the City of Eustis exudes an enchanting charm that captures the hearts of residents and visitors alike. With its rich history, picturesque landscapes, and vibrant community spirit, Eustis stands as a shining gem in the Sunshine State. Let's embark on a journey to uncover the essence and allure of this captivating city.

A Glimpse into History:

Founded in 1883, Eustis boasts a heritage that spans over a century. The city's historical significance is evident through its well-preserved Victorian-era architecture, charming Main Street, and the delightful Ferran Park overlooking the serene Lake Eustis. As you stroll through the city's quaint streets, you'll feel transported to a bygone era, where the past seamlessly intertwines with the present. As you delve deeper into Eustis' history, you'll uncover fascinating landmarks and historical treasures. The Alice McClelland Memorial Bandshell in Ferran Park stands as a testament to the city's commitment to preserving its cultural heritage. The Clifford House, a stunning example of Queen Anne architecture. This charming historic home is not only a representation of the past but also a testament to the enduring beauty of Eustis.

Lakeside Paradise:

Nature lovers and water enthusiasts will find a haven in Eustis. The city's unique location amidst a chain of picturesque lakes allows residents and visitors to indulge in an array of recreational activities. Lake Eustis is not the only jewel in Eustis' crown. The city's residents enjoy access to several other lakes, including Lake Harris and Lake Woodward, providing endless opportunities for watersports, leisurely boating, and gorgeous sunsets. Lake Dora, connected to Lake Eustis by the Dora Canal, is renowned for its scenic beauty and is a popular destination for boaters and wildlife enthusiasts.

Outdoor Recreation Haven:

From boating and fishing to paddleboarding and lakeside picnics, Lake Eustis and its neighboring water bodies offer endless possibilities for outdoor adventures. Beyond the beautiful lake, Eustis offers ample opportunities for outdoor recreation. The city's numerous parks, such as Ferran Park and Sunset Island Park, are perfect for picnics, jogging, and enjoying the great outdoors.

A Hub of Arts and Culture:

Eustis prides itself on being a hub of arts and culture in Central Florida. The historic Bay Street Players Theatre, a local treasure, stages captivating productions that draw theater enthusiasts from near and far. The city also hosts art galleries, live music performances, and cultural events, showcasing the creative talents of local artists.

Community Festivals and Events:

Eustis is alive with a year-round calendar of community festivals and events that celebrate its unique culture and spirit. The Georgefest, the longest running annual George Washington Birthday Celebration in the world, draws thousands of visitors with its parade, carnival rides, live entertainment, and delectable food offerings. The Eustis Street Party, held monthly, transforms the historic downtown into a lively celebration of music, art, and local businesses.

Here are several major annual City events:

Georgefest: Georgefest is the highlight of Eustis' annual event calendar. Held in honor of George Washington, this three-day festival typically takes place in February. It features a wide range of activities, including a parade, live music performances, a carnival, food vendors, arts and crafts exhibits, and a spectacular fireworks display. Georgefest is a beloved tradition that draws visitors from all over the region.

Eustis Fall Festival: In the fall, Eustis hosts a delightful Fall Festival that typically includes family-friendly activities like pumpkin decorating, hayrides, games, and a costume contest. It's a perfect way to celebrate the autumn season and create lasting memories with loved ones.

Eustis Hometown Christmas Parade: The Eustis Hometown Christmas Parade is a festive event that ushers in the holiday season with joy and merriment. Usually held in December, the parade features elaborately decorated floats, marching bands, and appearances by Santa Claus himself, spreading holiday cheer to all who attend.

The Eustis Busker's Festival is a unique and lively event that celebrates street performance and entertainment. Typically held in the spring, this festival invites talented street performers, known as buskers, from various corners of the country to showcase their skills and captivate audiences with their creativity.

Eustis 4th of July Celebration: Eustis knows how to celebrate the nation's birthday with enthusiasm and patriotism. The 4th of July celebration in Eustis is a beloved annual event that draws residents and visitors alike for a day of fun, parade, family activities, fireworks, and community spirit.

Diverse Dining Scene:

Eustis' culinary scene reflects its vibrant community. From charming cafes and family-owned eateries to trendy restaurants with lakeside views, foodies will find a delightful array of options. Whether you're in the mood for Southern comfort food, fresh seafood, or international flavors, Eustis' dining establishments cater to every palate.

Education and Learning:

Eustis takes pride in its commitment to education and fostering a love of learning. The city is served by several excellent schools and educational institutions, providing a nurturing environment for students to thrive. The Lake Technical College offers a diverse range of vocational programs, empowering individuals with valuable skills for the job market. Nearby, Lake-Sumter State College, the University of Central Florida, Rollins College, Stetson University, St. Leo College, Nova Southeastern University, and Embry-Riddle Aeronautical University provide paths for continued education.

Progressive Growth and Development:

While Eustis cherishes its heritage, it also looks toward the future with a vision for growth and progress. The city's government and community leaders work hand in hand to ensure sustainable development that respects the natural beauty and historical significance of the area. Eustis boasts a dynamic business community that supports local entrepreneurs and encourages economic growth. The city's welcoming business environment and strong sense of community make it an attractive destination for startups and established ventures alike. The City has a diverse economy with businesses and industries in agricultural technology, food products, graphics, forest products, manufacturing and regional transportation. It is a welcoming atmosphere for entrepreneurship, small business, light manufacturing, sustainable technology, protection of the environment, and further development of the arts community as a viable business niche. A few of the major industries located in or near Eustis include Florida Food Products, Burke Flooring, Service Trucking, Doerfler Manufacturing, Central Florida Counterbore & Diesel, Valensa/U.S. Nutraceuticals, and AgriStarts. New businesses and revitalized districts add to the city's economic vibrancy while preserving its small-town charm.

Thriving Community Spirit:

One of Eustis' most distinctive features is its strong sense of community. The warmth and fellowship among its residents create a welcoming atmosphere for newcomers and a true sense of belonging for long-time locals. The city's calendar is dotted with exciting community events, from lively festivals to art shows and farmers' markets, bringing neighbors together and fostering lasting connections. Eustis residents have a strong sense of volunteerism and community service. From assisting in local charity events to participating in cleanup drives, residents actively contribute to the betterment of their city. This spirit of giving back creates a close-knit community that cares deeply for its neighbors and surroundings.

Today, Eustis is a friendly hometown covering approximately 12.6 square miles, a community for families, and a destination for arts and culture reflecting its motto of Culture, Opportunity, and Vitality.

City Services:

Eustis is dedicated to delivering municipal services of the highest quality in a financially prudent and customer friendly manner. The City partners with several community-oriented organizations such as the Lake Eustis Area Chamber of Commerce, Eustis Historical Museum, Lake Community Foundation, Bay Street Players, Trout Lake Nature Center, and Lake Eustis Sailing Club, to facilitate a wide variety of activities for residents, visitors, and businesses.

City Transportation:

A vital network of highways, including US 441, I-4, I-75, and the Florida Turnpike, is easily accessible, and Eustis is minutes away from the Leesburg Regional Airport and an hour from Orlando International Airport. The City's leadership is also committed to taking full advantage of the natural attributes of Eustis by incorporating transportation plans for the future to link the neighborhoods and downtown in a usable, convenient, and sustainable manner.

City Achievements and Recognitions:

Over the last four years, the City has received awards in acknowledgment of numerous accomplishments: In 2020, Eustis received recognition from the Florida League of Cities for its outstanding commitment to community engagement and innovative initiatives. The City's efforts to foster a strong sense of community and collaboration were acknowledged, solidifying Eustis' reputation as a City that values its residents and their voices;

In 2021, Eustis was honored with a Sustainability and Environmental Protection Award for its remarkable efforts in preserving and protecting the city's natural resources. The City's initiatives to promote environmental sustainability and responsible development were commended, showcasing its commitment to the well-being of both its residents and the environment;

In 2021, The City was awarded the Certificate of Achievement for Excellence in Financial Reporting for 34 consecutive years;

In 2022, Community of Excellence Recognition: The Florida League of Cities once again acknowledged Eustis as a Community of Excellence finalist in 2022. The City's dedication to fostering an inclusive and thriving community was recognized, reinforcing Eustis' commitment to creating a vibrant and welcoming environment for all;

In 2022, Distinguished Budget Presentation Award: Eustis proudly continued its eight-year streak of receiving the Distinguished Budget Presentation Award for eight consecutive years. This honor showcased the City's excellence in financial planning and budgeting, exemplifying its prudent approach to resource management;

In 2023, Eustis celebrated its remarkable 28th consecutive year as a Florida Tree City, further solidifying its reputation as a City that values and preserves its natural beauty. This prestigious title highlights Eustis' dedication to maintaining a green and sustainable environment for its residents to enjoy;

In 2023, the Florida Festivals & Events Association (FFEA) announced the winners of its annual SunSational Awards during their 28th annual convention and tradeshow. The Program recognizes members' innovation, individuality and creative collaboration. City's Events and Tourism department was proudly recognized in five different categories.

City Population:

Eustis is home to a diverse and dynamic population that embraces residents from all walks of life. From young families to retirees, professionals to artists, Eustis attracts individuals seeking a place where a small-town feel coexists with modern amenities. As the city's charm becomes increasingly well-known, more individuals and families are drawn to call Eustis their home. Currently, Eustis supports a population of more than 24,700 residents, with a median age of 40.80 years as well as median household income of \$55,298. The City of Eustis has been a proven leader in setting the standards in quality of life for its residents and visitors, not only in Lake County, but also the State of Florida. The Citizens of Eustis are proud of their special City with its many examples of dedicated work by countless volunteers, boards and staff who devote their time and talents to making this town one that is abundant in charm, history, culture, and promise for the future.

A Place to Call Home:

As the sun sets over the shimmering waters of Lake Eustis, the essence of Eustis, FL, reveals itself – a place where community and growth unite in perfect harmony. The population’s deep connection to their city, their commitment to preserving its history, and their vision for an inspiring future make Eustis a city like no other. Ultimately, what sets Eustis apart is the feeling of home it evokes in both residents and visitors. The friendly smiles, warm greetings, and genuine sense of belonging make Eustis a place where people are not just part of a community but part of a family. This charming gem in the Sunshine State is more than a city – it’s a treasure trove of history, culture, and heartwarming experiences, making it a truly special place to call home.



Table 5:

**Demographic and Economic Statistics
Last Ten Years**

| Year | Population ⁽³⁾ | | | Education | | | | | | |
|---------|---------------------------|---------|----------|--|---------------------------|-------------------|---------------------------|-------------------|---------------|-------------|
| | Eustis | County | %of City | % increase Consumer Price Index ⁽¹⁾ | Median Age ⁽⁵⁾ | School Enrollment | Eustis Heights Elementary | Eustis Elementary | Eustis Middle | Eustis High |
| 2012-13 | 18,967 | 298,707 | 6.35% | 1.15 | 45.10 | 4,682 | D | B | C | B |
| 2013-14 | 19,214 | 308,034 | 6.26% | 3.89 | 46.00 | 5,539 | F | B | B | C |
| 2014-15 | 19,432 | 315,690 | 6.26% | 0.33 | 42.00 | 4,725 | C | C | B | B |
| 2015-16 | 20,127 | 325,875 | 6.28% | 0.7 | 41.80 | 4,663 | C | C | C | C |
| 2016-17 | 20,880 | 335,396 | 6.20% | 1.30 | 40.80 | 4,645 | C | B | C | C |
| 2017-18 | 21,083 | 346,017 | 6.10% | 1.30 | 40.40 | 4,413 | C | B | C | C |
| 2018-19 | 22,368 | 367,118 | 5.80% | 2.00 | 41.40 | 3,529 | C | C | C | C |
| 2019-20 | 23,189 | 377,516 | 5.69% | 1.40 | 40.50 | 3,480 | C | C | C | C |
| 2020-21 | 23,543 | 380,381 | 6.19% | 7.50 | 40.75 | 3,652 | C | C | C | C |
| 2021-22 | 23,600 | 390,290 | 6.05% | 7.50 | 40.75 | 3,869 | C | C | C | C |
| 2022-23 | 23,918 | 410,026 | 5.83% | 4.90 | 40.80 | 4,025 | B | B | C | B |

⁽¹⁾ Source www.usinflationcalculator.com

⁽²⁾ Source Lake County School Board, Tavares, Florida (www.lake.k12.fl.us - Dept of Growth Planning- Incl Lake Tech)

⁽³⁾ Source US Census Bureau and Office of Economic & Demographic Research

⁽⁴⁾ Source Florida Dept of Education

⁽⁵⁾ Source US Bureau of Labor Statistics (www.bls.gov/lau/data.htm)

⁽⁶⁾ Florida Department of Education www.fldoe.org/accountability/accountability-reporting/school-grades/

Table 6:

**Demographic and Economic Statistics
Last Ten Years**

| Per Capita Income ⁽¹⁾ | | | | | | | |
|--|---------|--------|--------|----------|--------|--------|---------|
| Year | Florida | Lake | Orange | Seminole | Sumter | Marion | Volusia |
| 2012-13 | 41,012 | 34,442 | 26,300 | 29,628 | 34,670 | 23,557 | 26,140 |
| 2013-14 | 28,734 | 26,703 | 27,399 | 32,001 | 32,935 | 23,689 | 25,510 |
| 2014-15 | 29,888 | 26,454 | 29,005 | 32,664 | 36,296 | 23,187 | 27,207 |
| 2015-16 | 30,492 | 27,603 | 29,060 | 33,748 | 32,703 | 23,891 | 27,781 |
| 2016-17 | 31,119 | 28,322 | 30,300 | 35,127 | 33,879 | 26,341 | 28,388 |
| 2017-18 | 31,927 | 28,374 | 30,371 | 35,848 | 34,047 | 26,099 | 29,622 |
| 2018-19 | 32,887 | 30,277 | 31,433 | 37,370 | 39,187 | 27,033 | 29,623 |
| 2019-20 | 32,848 | 29,426 | 31,409 | 41,428 | 35,879 | 26,990 | 29,859 |
| 2020-21 | 33,850 | 33,638 | 32,205 | 40,800 | 36,780 | 27,025 | 29,620 |
| 2021-22 | 34,950 | 33,899 | 32,750 | 40,950 | 37,890 | 27,550 | 30,200 |
| 2022-23 | 35,216 | 33,968 | 33,498 | 41,100 | 39,922 | 28,969 | 32,231 |
| Median Household Income ⁽²⁾ | | | | | | | |
| Year | Florida | Lake | Orange | Seminole | Sumter | Marion | Volusia |
| 2012-13 | 50,244 | 45,830 | 51,354 | 60,524 | 58,142 | 42,536 | 44,981 |
| 2013-14 | 50,606 | 48,396 | 50,865 | 60,882 | 55,066 | 43,193 | 44,123 |
| 2014-15 | 51,306 | 51,112 | 54,732 | 61,589 | 55,396 | 43,218 | 45,511 |
| 2015-16 | 53,336 | 54,285 | 54,690 | 65,319 | 58,128 | 41,957 | 48,331 |
| 2016-17 | 54,184 | 53,509 | 56,430 | 66,799 | 56,378 | 45,795 | 48,915 |
| 2017-18 | 54,852 | 53,589 | 59,650 | 68,693 | 54,872 | 45,384 | 51,274 |
| 2018-19 | 56,467 | 53,040 | 63,461 | 70,190 | 60,287 | 49,576 | 53,766 |
| 2019-20 | 57,703 | 55,792 | 61,416 | 70,297 | 59,618 | 46,587 | 52,407 |
| 2020-21 | 57,890 | 56,184 | 61,750 | 70,350 | 60,120 | 47,240 | 52,890 |
| 2021-22 | 59,780 | 58,350 | 63,600 | 71,560 | 61,860 | 49,460 | 54,770 |
| 2022-23 | 61,777 | 60,013 | 65,784 | 73,002 | 63,223 | 50,808 | 56,786 |

⁽¹⁾ Source US Census Bureau and Office of Economic & Demographic Research www.census.gov

Table 7:

**Demographic and Economic Statistics
Last Ten Years**

| Year | Cost of Living Index Lake and Surrounding Counties ⁽⁵⁾ | | | | | | Unemployment Lake and Surrounding Counties ⁽⁴⁾ | | | | | |
|---------|---|--------|----------|--------|--------|---------|---|--------|----------|--------|--------|---------|
| | Lake | Orange | Seminole | Sumter | Marion | Volusia | Lake | Orange | Seminole | Sumter | Marion | Volusia |
| 2012-13 | 96.43 | 99.88 | 99.33 | 95.65 | 95.51 | 95.78 | 9.0 | 8.3 | 7.8 | 7.4 | 10.0 | 8.8 |
| 2013-14 | 97.20 | 100.49 | 99.17 | 95.45 | 94.97 | 98.25 | 5.4 | 4.9 | 4.5 | 4.7 | 6.4 | 5.3 |
| 2014-15 | 96.33 | 99.78 | 98.72 | 94.19 | 93.43 | 94.75 | 5.1 | 4.7 | 4.6 | 6.8 | 6.1 | 5.5 |
| 2015-16 | 96.99 | 100.46 | 99.03 | 94.83 | 94.41 | 95.33 | 4.8 | 4.3 | 4.3 | 6.9 | 6.0 | 5.1 |
| 2016-17 | 97.23 | 100.71 | 99.28 | 95.07 | 93.29 | 95.57 | 3.4 | 3.1 | 3.0 | 4.8 | 4.1 | 3.7 |
| 2017-18 | 97.38 | 100.87 | 99.44 | 96.03 | 93.88 | 95.72 | 3.4 | 2.6 | 2.6 | 4.3 | 3.6 | 3.2 |
| 2018-19 | 97.52 | 100.85 | 99.30 | 96.49 | 93.59 | 95.73 | 2.9 | 2.7 | 2.7 | 4.1 | 3.5 | 3.2 |
| 2019-20 | 97.80 | 101.13 | 99.58 | 95.74 | 93.37 | 96.00 | 7.4 | 9.8 | 6.0 | 5.7 | 5.3 | 5.9 |
| 2020-21 | 100.30 | 104.10 | 102.56 | 98.62 | 96.17 | 98.88 | 4.3 | 5.0 | 3.8 | 5.5 | 4.1 | 4.3 |
| 2021-22 | 101.50 | 105.20 | 104.60 | 98.90 | 97.20 | 99.70 | 4.1 | 4.8 | 3.6 | 5.2 | 4.0 | 4.0 |
| 2022-23 | 103.20 | 109.50 | 107.10 | 99.90 | 98.00 | 99.80 | 2.4 | 3.0 | 2.4 | 3.8 | 2.8 | 2.9 |

| Year | Population Growth Rate Lake and Surrounding Counties ⁽³⁾ | | | | | |
|---------|---|--------|----------|--------|--------|---------|
| | Lake | Orange | Seminole | Sumter | Marion | Volusia |
| 2021-22 | 7.54 | 6.39 | 4.15 | 6.81 | 3.94 | 3.96 |
| 2022-23 | 8.40 | 7.31 | 4.26 | 7.16 | 4.17 | 4.23 |

⁽¹⁾ Source: Florida Research Economic Database (FREIDA), - Florida Office of Econ. & Dem. Research, US Census Quick Facts

⁽²⁾ Source: U of F BEBR: <https://floridapolytechnic.org>

⁽³⁾ Source: <https://ycharts.com/>

⁽⁴⁾ Source: <https://fred.stlouisfed.org/>

⁽⁵⁾ Source: bestplaces.net

Table 8:

**Top 10 Principal Taxpayers
Current and Nine Years Ago
Fiscal Year Ending September 30th
(Source: Lake County Property Appraisers Office)**

| Taxpayer | 2013 | | 2020 | | 2021 | | 2022 | | Difference In Assessed Valuation FY21-FY22 | Difference In Assessed Valuation FY21-FY22 | | | | |
|--------------------------------------|----------------------|------|--------------------|-----------------------|--------------------|---------------|--------------------|------------|--|--|------------|---------------|--------------------|--------------|
| | Assessed Valuation | Rank | Assessed Valuation | Rank | Assessed Valuation | Rank | Assessed Valuation | Rank | | | | | | |
| Bre Tarpon - Eustis Village LLC | \$ 11,231,074 | 2 | 0.00% | \$ - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | | | |
| Sprint/Embarq-Florida Inc. | \$ 6,993,900 | 5 | 0.00% | \$ - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | | | |
| Florida Food Products | \$ 9,340,576 | 3 | 0.59% | \$ 34,608,847 | 1 | 3.21% | 42,759,251 | 1 | 3.73% | 63,067,664 | 1 | 5.16% | 20,308,413 | 1.43% |
| Duke (Progress) Energy | \$ 15,245,487 | 1 | 1.50% | \$ 20,862,379 | 2 | 1.93% | 21,030,177 | 2 | 3.73% | 43,454,268 | 2 | 3.55% | 22,424,091 | -0.18% |
| MHC Southern Palms LLC | \$ 8,101,017 | 4 | 0.00% | \$ 11,641,725 | 4 | 1.08% | 16,559,430 | 3 | 1.44% | 26,451,200 | 4 | 2.16% | 9,891,770 | 0.72% |
| SUSO 4 North Branch LP | \$ - | | 0.00% | \$ 15,508,108 | 3 | 1.44% | 15,467,096 | 4 | 1.35% | 31,616,666 | 3 | 2.58% | 16,149,570 | 1.24% |
| MHC Haselton Village LLC | \$ 4,382,546 | 7 | 0.00% | \$ 6,090,945 | 7 | 0.56% | 6,923,145 | 5 | 0.60% | 13,728,780 | 7 | 1.12% | 6,805,635 | 0.52% |
| CIT Technology Financing Services | \$ - | | 0.00% | \$ - | 0.00% | 6,769,529 | 6 | 0.00% | 13,474,066 | 8 | 1.10% | 6,704,537 | 1.10% | |
| Boukalis Development | \$ - | | 0.00% | \$ 6,687,248 | 5 | 0.62% | 6,687,248 | 7 | 0.58% | 14,048,764 | 6 | 1.15% | 7,361,516 | 0.57% |
| HTG Valencia LLC | \$ - | | 0.00% | \$ 6,589,166 | 6 | 0.61% | 6,576,645 | 8 | 0.57% | 14,468,620 | 5 | 1.18% | 7,891,975 | 0.61% |
| MSC Eustis LLC | \$ - | | 0.00% | \$ 5,915,960 | 10 | 0.55% | 5,953,885 | 9 | 0.52% | 12,803,600 | 9 | 1.05% | 6,849,715 | 0.53% |
| Tanglewood Eustis Holdings LLC ET AL | \$ - | | 0.00% | \$ - | 0.00% | - | 0.00% | 12,758,496 | 10 | 1.04% | 12,758,496 | | 12,758,496 | 1.04% |
| Eustis Plaza, Inc. | \$ 3,510,743 | 9 | 0.33% | \$ 5,033,326 | 9 | 0.47% | 5,037,206 | 10 | 0.44% | - | | 0.00% | (5,037,206) | -0.44% |
| Eustis Square One LLC | \$ 4,690,448 | 6 | 0.00% | \$ - | 0.00% | - | 0.00% | - | 0.00% | - | | 0.00% | - | 0.00% |
| Prestige Ford Inc. | \$ 3,701,873 | 8 | 0.00% | \$ - | 0.00% | - | 0.00% | - | 0.00% | - | | 0.00% | - | 0.00% |
| Club at Eustis Partners LLLP | \$ 3,108,452 | 10 | 0.00% | \$ - | 0.00% | - | 0.00% | - | 0.00% | - | | 0.00% | - | 0.00% |
| Core Eustis LLC | \$ - | | 0.00% | \$ 5,703,446 | 8 | 0.53% | - | 0.00% | - | - | | 0.00% | - | 0.00% |
| Total | \$ 70,306,116 | | 4.76% | \$ 118,641,150 | | 10.99% | 133,763,612 | | 11.67% | 245,872,124 | | 20.10% | 112,108,512 | 8.43% |

City of Eustis

Map



City of Eustis



City's Vision

Eustis is a vibrant lakefront community with a well-integrated local economy strengthened by creativity and innovation.

It is a community that respects and honors its history and its rich natural environment. It provides residents, workers, and visitors a friendly, welcoming sense of place.



City's Mission

Create a superior quality of life by *engaging* and *partnering* with the community to provide financially prudent and customer friendly services.



City's Core Values:

Eustis Spirit

| | |
|-------------|--------------|
| We | Serve |
| We are | Professional |
| We act with | Integrity |
| We produce | Results |
| We are | Involved |
| We practice | Teamwork |

STRATEGIC GOALS & STRATEGIES



Strategic Plan Creating Process

The City of Eustis’ strategic plan is a long-term vision of where a municipality wants to be in the future, as well as the steps it will take to get there. The strategic plan serves as the roadmap in prioritizing objectives, priorities, resources, goals, and actions as department operations and projects as well as looking at important metrics and key performance indicators to ensure they are on the path to success.

- Core Mission Statement – is the strategic plan foundation and reflects City’s objectives.
- Vision Statement – this statement is based on the City’s mission, by articulating future achievements. It is an anchor point of the City’s strategic plan.
- Core Values – are the part of strategic foundation; they are the beliefs that guide the conduct, activities and goals of the City of Eustis.
- Strategic Priorities – five City priorities definition that will guarantee City’s strategy execution.
- Goals & Strategies – City Commission, community, citizens, City departments, employees, all need to be involved in the strategic planning process. The whole process should be very transparent. City of Eustis official website constantly posting new information about City Commission meetings that are open to the public. Additionally, all City Commission meetings are translated on local TV channels.
- Actions & Accountability – every goal should have a project and the owner, it should be measurable. Correct key performance indicators selection will inform City’s priorities and goals directly. SWOT analysis - strengths, weaknesses, opportunities, and threats analysis is a framework used to evaluate a company’s competitive position and to develop strategic planning for targeted goals actions.

Figure 11:



Strategic Goals and Strategies

STRATEGIC PRIORITIES, GOALS, STRATEGIES, and ACTIONS

Strategic Priorities:

Five strategic priorities have been identified to guide the city's operations as we strive to maintain The City of Eustis as a safe, clean, and functional community.

City departments are the key areas that review industry standards and apply best practices to determine high-quality service levels. City departments develop performance measurements aligning with the city's strategic initiatives, mission, vision, core values, and established goals. The standards and the organization's core principles were the force for the performance measures included in the budget.

Strategic priorities include:



1. Competent and Effective Government

An effective local government is aware of citizens' needs and provides the services residents want. This can be achieved by managing the price of government and introducing innovative business practices, using management, new technology, hiring quality employees, and leveraging partnerships to save resources.

Key Area:

- Economic Development
- City Management
- Human Resources
- Finance
- Information Technology
- Business Partnership
- Parks & Recreation
- Public Utilities
- Community Engagement



2. Safe Community

As the City of Eustis ensures the public's safety continues to be among our highest priorities, this means hiring and training quality first responders and finding innovative ways to improve the delivery of emergency services.

Key Area:

- Public Safety, Police & Fire
- Public Works Transportation
- Community Engagement



3. Planned and Secure Future

Securing the City of Eustis' future involves strengthening the city's financial condition by implementing strong organizational management strategies. This priority relates to ensuring the water supply for the benefit of future residents.

Key Area:

- Economic Development
- Development Services
- Public Works Environmental Compliance



4. Developed and Functional Infrastructure

With the growth of residential and commercial development comes the challenge of public demand for quality streets, utilities, and parks. A city's priority is constructing and maintaining a high-quality public infrastructure.

Key Area:

- Public Works Transportation
- Public Works Street Improvement
- Public Works Utilities and Water & Sewer Lines
- Capital Improvement Plan



5. High-Quality Lifestyle

The City of Eustis will continue to make the city a place to live, work, play, and raise kids. It provides diverse activities and amenities in a safe and well-maintained environment while supporting local businesses and promoting the health and wellness of our community.

Key Area:

- Development Services
- Economic Development
- Events & Tourism
- Parks & Recreation
- Library
- Public Works Transportation
- Public Works Street Improvement
- Public Safety, Police & Fire
- Community Engagement

Strategic Goals:

GOAL #1: To be a beautiful, livable city with a vibrant lakefront identity.

GOAL #1 STRATEGIES:

GOAL #1 STRATEGIC PRIORITIES ALIGNMENT:

Competent and Effective Government

Safe Community

Planned and Secure Future

Developed and Functional Infrastructure

High-Quality Lifestyle

1. Increase mobility with sidewalks, bikeways, and multi-use trails.

- Public Works continues to construct new sidewalks and replace deteriorating sidewalks.
 - The City is working on street resurfacing along Lake Landing Blvd., Jules Ct., Jean Ct., Louis Ct., Getford Rd., Selleen Dr., Mockingbird Lane, Hicks Ditch Rd., Titcomb Street.
 - The City is working on street resealing along Maywood St., W. Beaumont Ln., E. Beaumont Ln., Tremont Dr., Linmont Ln., Madrona Dr., Vista Ave., Claremont Ln., Tangerine Ct., Holiday Dr., pineapple Ln., Cardinal St., Lake Lousie Dr.
 - Installation of sidewalks for new construction projects continues to be required per the Land Development Regulations. The SR19 resurfacing project was completed by adding bike lanes from US441 to Herrick Ave.
 - The engineering phase of the SR-19 safety project, spanning from Herrick Ave to SR-452, has reached its conclusion. The upcoming phase entails the commencement of construction.
- Development Services will continue encouraging developers to include multi-use amenities and elements into their new subdivisions and developments, as required in the Land Development Regulations and Comprehensive Plan.
- The City Commission approved an interlocal agreement with Lake County, Tavares, and Umatilla to work cooperatively on the North Lake Trail.

2. Develop and maintain attractive entries and gateways into the City.

- Economic Development administers the Gateway Corridor Improvement matching grant program.
- The Bay St Islands Landscaping redesign and construction will start by the beginning of the FY 2024
- Public Works have increased the contract amount to assist staff with landscape maintenance.
- The City has joined “America In Bloom,” a nationwide organization that places emphasis on enhancing community vitality and beautification by incorporating landscaping and floral elements in streets and parks. The organization also celebrates local heritage, educates citizens about Florida Friendly Landscaping and Urban Forestry, and promotes various environmental initiatives.

3. Improve and enhance parks and recreation opportunities.

- The Eustis Memorial Library provides access to information resources, both print and electronically, facilities and services that respond to the pursuit of knowledge, education, lifelong learning, cultural enrichment, and recreational reading and listening;
- The Library has expanded access by partnering with the Lake County Library System. Partnering allows ways to collaborate on programming for children and adults, access to more resources and bring additional revenue to the Memorial Library.
- Carver Park soccer/football field re-sodding will be addressed in FY 2023-24. The Administration of Parks & Recreation Department, in cooperation with the Events and Tourism Office, added additional races to support the youth scholarship fund (Golf Tournament, Running of the Georges 5K race).
- The Parks & Recreation department upgraded A/C units on the program's side and public restrooms with keyless entries at Carver Park.
- Parks & Recreation Department partnered with Lake County 4H to create a youth teaching garden at Carver Park.
- Add pickleball lines to a tennis court around the City:
 - Convert one tennis court into two pickleball courts at Bennett Park;
 - Convert two tennis courts into pickleball courts at Sunset Park.
- Aquatic center to host more events:
 - Flick - n- Floats;
 - Pool Deck Rentals;
 - Splash Pad Rentals;
 - Swim meets.
- Expand summer camp (52) campers;
- Offer specialty camps: theater, art, and sports;
- Offer adult athletic programming: kickball, soccer, and softball;
- Partner with the FYCCN (Florida Youth Conservation Center Network) to offer archery and paddling sports opportunities;
- Rent out kayaks and sell concessions throughout the day, through self-service kayak rental.

4. Support diverse community events, festivals, and celebrations, moving them throughout the community.

- Promote Georgefest, the Eustis Busker Festival, BikeFest, Music Festival, the Independence Day Celebration, Oktoberfest, and other significant events such as First Fridays and the monthly Downtown Cruise-In car shows.
- The Events and Tourism Office partners with Lake County nonprofits and for-profit businesses to sponsor Salute to Veterans – an event to celebrate our Veterans, Active Military, First Responders, and the families who support them.
- The City has experienced a surge of popular events featuring the Police Chief, including “Cookies with a Cop,” “Bike Ride with the Eustis Police Chief,” the “Tour of Force,” “Cleanup with a Cop,” and “Hurricane Pet Preparedness” events throughout the fiscal year 2022-2023. These events have garnered significant attention within the City and are set to continue into the upcoming year.

- City offers the annual community grant program, which provides a generous sum of \$30,000 to non-profit organizations with a focus on Eustis.
- The Library responded to a citizen survey and began adding new programming including yoga and tax preparation as well as a new English Conversation Class to attract Eustis residents.
- In FY 2023-24, Parks & Recreation will continue to offer three new special events “Toddler Specific” and one “Adult Specific”, to attract new parks event participants.
- The City has organized several events to engage the community and introduce the public to City staff, including public safety.
- To work with local promoter to bring Outdoor Music & Comedy Show to Ferran Park on annual basis;
- Create outdoor music series in Ferran Park as monthly events;

5. Reduce, solve, and prevent crime.

- Enhance community policing through increased foot patrols, neighborhood watch programs, and community engagement events.
- Rebuild and deploy Special Enforcement Unit - CID Commander;
- Collaborate with local schools and Lake County School Board to develop programs that promote youth empowerment, mentorship, and education as proactive measures against crime.
- Strengthen a partnership with local businesses and implement security measures such as cameras, alarm systems, and employee training to prevent theft, burglary, and other criminal activities.
- Conduct regular community reach outs and workshops to educate residents about crime prevention techniques, personal safety, and how to be proactive in safeguarding their neighborhoods.
- Implement social programs that address the root causes of crime, such as poverty, unemployment, and substance abuse, by providing job training, counseling services, and rehabilitation programs.
- Deploy bicycle program - Patrol Commander;
- Use Data-Driven Approach - CID and Patrol Commander:
 - Target high crime areas and times
 - Target high crash locations and times
 - Target areas of citizen concern - crime and traffic.
- Collaborate with local social services agencies to provide resources and support for at-risk individuals and families, including access to mental health services, housing assistance, and substance abuse treatment.
- Increase the presence of law enforcement officers in high-crime areas through targeted patrols and strategic deployment strategies.
- Continue partnership with LCSO (Lake County Sheriff’s Office) through an assignment of one of our officers to SIB (Special Investigation Branch);
- Assign a Detective to the DEA (Drug Enforcement Administration) Task Force.
- Assign an Officer to the ATF (Bureau of Alcohol, Tobacco, Firearms and Explosives) Task Force.
- Hire a Crime Analyst.
- Have officer working with Development Services to provide Crime Prevention Through Environmental Design (CPTED) input to new businesses and residential construction;

- Work closer with HOAs;
- Continue partnership with Crime Line in solving crimes.
- Prolong an agreement with Lake County School Board to provide School Resource Officers at Eustis High School, Cartwright Campus, and Eustis Middle School.

6. Improve the quality of life issues

- Homelessness
 - Partner with merchants, churches, and social service agencies
- Enhance community partnerships
 - Enhance neighborhood watch efforts by increasing participation
 - Collaborate with merchants and citizens to make use of existing electronic surveillance video systems
- Citizens surveys after calls for service
- Integrate technology
- Camera systems for real-time monitoring:
 - High-crime areas
 - Business districts
 - Ferran Park
- By implementing the plan and continuously evaluating the measures' effectiveness, the Police Department works towards creating a safer and more secure environment for the City community.

7. Collaborate with the Community Traffic Safety Team (CTST) of Lake County

- The Police Department continues to assist in street crossing during City events and has installed a message board on Bay St. to remind drivers to yield to pedestrians:
 - Addresses transportation problems throughout the county, including the city
 - Our involvement has resulted in improvements to North Grove St, SR 19, and the downtown corridor planning.
- The Public Works Department continues to construct and maintain new sidewalks annually; in FY 2023-24, improvements included new crossing flashlights.
 - A FDOT project will be constructed this year to install Flashing Beacons for a pedestrian crossing at Magnolia Ave and both Bay St and Grove St.
 - The FDOT safety project is under final design and scheduled for 2023-24 construction for the SR19 safety project from Herrick Ave to CR452.
 - Flashing school zone signs to be installed near Eustis High School.

8. Protect the natural environment and preserve clean air and water resources using economically sound principles.

- The Wetland Hybrid Treatment Plant has removed 5,214 pounds of Phosphates and 33,967 pounds of Nitrates since commissioning.

- The Water Department continues the expansion of its reclaimed water distribution system to facilitate conservation and reuse within the community.
- Construction has started for the Bates Ave Wastewater Plant Expansion. The second phase of Construction Management is underway, and funding has been obtained thru ARPA.
- Development Services continues to review development projects for consistency with Land Development Regulations that promote preserving of the natural environment to the maximum extent possible.

9. Maintain the character and charm of Eustis.

- Development Services continues to review new development projects for consistency with general building design and enhanced standards in the downtown commercial historic district.
- Development Services will continue to require new subdivisions and developments to include pedestrian amenities, as required in the Land Development Regulations and Comprehensive Plan.

10. Focus on the City’s development and beautification.

- The Palmetto Plaza project is advancing into its third phase, which entails the construction phase and the development of the plaza hardscape. Following a successful public input meeting, valuable comments and suggestions have been carefully integrated into the project plan.

11. Encourage residential and commercial redevelopment in the Community Redevelopment Area (CRA) and Enterprise Zone with incentives and other initiatives.

- The City maintains its construction incentive voucher program, offering up to \$60,000 in some portions of the Community Redevelopment Area;
- Despite the notable level of participation in the water and sewer impact fee waiver program, the City has decided to discontinue the program due to financial limitations;
- The City has implemented measures to streamline the process of approving development plans.
- The City has begun expanding the CRA programs to better facilitate and encourage redevelopment within the district;
- The CRA Board added two additional members to promote community input;
- In collaboration with the Lake Community Action Agency, the CRA has entered into an agreement to oversee a program dedicated to residential rehabilitation. The program will be financed by \$250,000 in CRA funds and will focus on enhancing energy efficiency and safety through various improvements;
- Construction is complete on the redevelopment of the Eustis Marina, which was made possible through a CRA redevelopment agreement;
- The CRA entered into a development agreement with North Central Place for a 20-unit market-rate apartment building. Construction is now complete;
- Boukalis Enterprises and the CRA have established a development agreement for a 12-unit market-rate apartment building. Following an extension of the agreement deadline by the CRA Board, the project is currently underway in the construction phase.;
- The CRA entered into a development agreement with Joseph Matella for a 14-unit apartment complex. The construction is now complete;

- The CRA entered into a development agreement to redevelop 201 East Orange Avenue at the high-profile corner of Orange Avenue and Grove Street. Construction is ongoing;
- The CRA has recently secured a purchase agreement for the former Florida Hospital Waterman site. In order to find the most qualified development team for the site's redevelopment, the City has issued a Request for Qualifications (RFQ). Following the RFQ process, the City/CRA has chosen a development team and is currently immersed in the Master Plan process;
- The City has created a CRA Review Committee to review CRA Plans, solicit input, and establish priorities for the CRA.

GOAL #1 ACTIONS;

- 1. Develop and maintain attractive entries and gateways into the City- creating civic identity.**
 - The City's Public Works department has scheduled a project for 2024 to replant the medians along State Road 19.
- 2. Determine, design, fund, and construct the next phase of the Ferran Park/Lakefront Master Plan with the possibility of including access for seaplane landings. Designate funds from City property sales to speed up the lakefront development.**
 - Ferran Park improvements and beautification for the fourth phase of the City's signature lakefront destination are complete.
 - Quotes are being obtained to replace the two floating docks at Ferran Park and a kayak launch north of the pool.
- 3. Memorial Public Library continues to expand programming opportunities for children and young adults by collaborating with City and Community partners such as Trout Lake Nature Center and the local IFAS extension office to promote yearlong recreational and learning opportunities.**
 - Additional library activities include developing online resources, including business, local history, and access to governmental, educational, and recreational programs.
 - The Public Library continued to partner with other city departments and the community to bring safe programming to the citizens of Eustis. In FY 2022-23 this included Gatorland in the park, Touch a Truck with the Fire department and several Cookies with a Cop events with the Eustis PD.
- 4. Continue implementing the Pedestrian and Bicycle Master Plan, especially the trail component.**
 - The City is in contact with Trout Lake Nature Center (TLNC), continuing to explore options for a trail from downtown Eustis to TLNC.
 - The City Commission approved an interlocal agreement with Lake County, Tavares, and Umatilla to work cooperatively on the North Lake Trail.
 - Construct a trail system with connections to County trail systems.
 - Work constructively with future developers to redevelop catalyst sites identified in the Downtown Master Plan.
 - Expand the streetscape design in the downtown area as it develops and is feasible.
 - Work with FDOT to install another traffic light signal on Bay St. either, at Magnolia Ave. or Macdonald Ave. Intersection.

5. Complete the Palmetto Plaza Market Place funding, and construction.

- Enhancements to Palmetto Plaza are part of the CRA review process. The third phase of the Palmetto Plaza project continued with engineering. The Palmetto Plaza hardscape project is a part of the CIP 2024-28 plan. A public input meeting has been held, and comments are incorporated into the plan.

6. Continue to invest in infrastructure improvements.

- The Capital Improvement Plan has annual allocations for street paving, sidewalks, and water and sewer line upgrades;
- Coolidge Water and Sewer Main Expansions;
- SorrentoPines West 12” Waterline;
- Crossing Flashing Lights safety installation;
- Various heavy equipment and pickup truck replacements;
- New Water and Wastewater Master Plans are being produced to evaluate our utility systems for the next 20 years of service life;
- City’s Bates Ave. The Wastewater Treatment Plant expansion project is underway;
- Many Water, Wastewater, Stormwater, and Street projects are underway or completed, including Lift Station # 9 Rehabilitation, Lift Station #3 Generator, and Generator replacement, McDonald Avenue Sewer Main.

7. Improve the maintenance and appearance of City properties and facilities.

- Recent City Hall improvements include exterior repainting, new roof installation, pressure washing, and second-floor renovation. Additional City Hall improvements are planned in FY 2023-24.
- The Engineering Department has completed a GIS database for the City’s cemetery.
- The City CIP plan encompasses the revitalization of playgrounds within the city parks.
- The City has engaged with the America in Bloom program to improve community aesthetics.

GOAL #2: To expand the local economy.

GOAL #2 STRATEGIES:

GOAL #2 STRATEGIC PRIORITIES ALIGNMENT:

Competent and Effective Government

Safe Community

Planned and Secure Future

Developed and Functional Infrastructure

1. Evaluate and implement local actions to encourage business expansion and growth, including providing infrastructure.

- In collaboration with the Economic Development Administration, the City is engaged in a grant project aimed at assessing the entrepreneurial landscape of Lake County.
- The City Downtown CRA parcels development, negotiations with potential developers.
- The Economic Development Director is evaluating the City’s overall economic development strategy, which includes business retention through business visitation and building relation-

ships. The City is working with the University of Central Florida, MEGA Properties, Lake County, and other partners to locate a business incubator in Downtown Eustis.

- Ensure that regulations and processes are business-friendly by analyzing and evaluating the potential impact on new and existing businesses of existing and proposed regulations, requirements, and ordinances.
 - Revisions to the City's Comprehensive Plan;
 - Revisions to the City's Land Development regulations;
 - Improvements of business tax receipt process;
 - Expand days and hours for the Entertainment District;
 - Streamline development review and business-friendly process;
 - Development Services will continue to review and bring revisions to the City Commission to upgrade the Land Development Code and Department processes. This effort is to focus on streamlining approval processes (which will save the developers time and money);
 - Development Services Department is reviewing and considering streamlining the Eustis development review/permit process;
 - Annexation Incentive Program – waives annexation fees;
- 2. Ensure that Eustis is known as a business and industry-friendly environment where companies choose to locate.**
- CRA Plan Update – focus on creating an environment supporting private investment
 - CRA Developer Agreements:
 - Eustis Marina;
 - Grove Park Tower;
 - McDonald Manor;
 - Oakwood Apartments;
 - BE Homes;
 - 201 East Orange Avenue;
 - Business retention program – Approximately 85 visits and contacts for CARES Act/Lake CARES
 - Development Incentives
 - Use of City-owned property for economic activity:
 - City gym / Ella Marie;
 - Development of CR 44 property;
 - Purchase and RFP/RFQ for former Waterman Site;
 - Franchise agreement for watercraft rentals;
 - Police Department:
 - In FY 2023-24, the City continues to work with the Lake County School Board to cover public school safety services effectively .
 - Fire Department:
 - Addition of a full-time Fire Training Officer in FY 2023-24.

3. Increase the number of people living and working in Eustis.

- Completed City residential projects:
 - Farmstead 44 - 10 units;
 - Valencia Grove Apartments – 144 units;
 - Magnolia Street Apartments - 20 units;
- Projects under construction:
 - Lake Lincoln Subdivision - 121 units;
 - Eleven Oaks – 69 units;
 - Mayhill Subdivision - 49 units;
 - Royal Brothers / Grafton Ridge - 77 units;
 - Lake Lincoln Lookout - 18 units;
 - McDonald Manor – 12 units;
 - Pine Meadows Reserve Subdivision – 545 units;
 - Taylor-Morrison Build to Rent - 213 units;
- Planned Projects
 - Angels Pointe - 62 units
 - Eustis Oaks Multi-Family – 48 units;
 - Huddle 44 – 40 units;
 - Hidden Cove - 43 units;
 - Hometown Property Investments – 12 units;
 - New Orleans Apartments – 12 units
 - Grand Island Subdivision - 40 units;
 - Orange Avenue Townhomes - 32 units;
- Industrial/Commercial
 - Grand Island 7-Eleven Store;
 - Ellianos Coffee;
 - Scooters Coffee;
 - N. Eustis ACE Hardware;
 - Free Standing Emergency Room (Next to Escott Orthodontics);
 - Central Florida Counterbore & Diesel;
 - Doerfler Manufacturing - Operations Center;
 - Lake Eustis marina Expansion/Waterfront Grille Restaurant;
 - Trinity Family Medical Center;
 - Storage Depot Expansion;
 - Prime Plumbing Expansion;
 - Eustis Saver Storage Expansion;
 - Warehouse Flex Building in Cobb Commerce Park;
 - Free Standing ER / Urgent Care (CVS Remodel);

- Numerous commercial projects;
- The City is offering an annexation incentive program that added residential projects and parcels to the City;
- Building permits have also increased, with 96 single-family permits and four multi-family-duplex and five commercial building permits; 1,259 residential and commercial permits total have been requested between October-August, 2023. 6,636 construction site reviews and inspections have been done in FY 2023.

4. Diversify and expand the commercial/industrial tax base.

- Industrial - Florida Foods expansion, Quest Fuels, Aero Door, Lu-Lu Candles, Lake Door, and Trim/Tri-Lake Products;
- SR 19 - O'Reilly Auto Parts, AutoZone, Eye Care Specialists, Dollar Tree, Ace Hardware, Dollar General;
- US 441 – Goodwill, Discount Tire, Escott Orthodontics; Freestanding Emergency Care (next to Escott Orthodontics), Free Standing ER, and Urgent Care (CVS Remodel);
- Downtown - Wolf Branch Brewery, Ella Marie Pizzeria, My Favorite Things, Paws and Effect, Roma Pizza, Brick & Barrel Kitchen and Bar, Starr Fit, 127 North Grove multiple tenants, Lickety Split, 17 East Magnolia/Foxtail, Mystic Ice Cream, Eustis Shoe and Leather Repair, Eustis Computer Garage, Van Dee Building multiple tenants, Nila's Expansion, Finishing Touch expansion, Eustis Market, Chris' Place, former Lake Mechanical Office Suites;
- Eustis Retail Center – Aldi, Panera, Tijuana Flats, Mattress Firm, Vitamin Shoppe, T-Mobile, Kay Jewelers, Marco's Pizza, Hand, and Stone Spa;
- Lake Hills Shopping Center – Planet Fitness, Ollies;
- Over the past several years, new commercial development has been constructed on US Hwy 441, N SR 19, and other areas of the City; plans for retail centers on US 441 have been submitted; interest in Eustis for the new development has increased;
- All eight original lots in Cobb Commerce Park are in various stages of development. One building has been completed, and several others are under construction. Several are in the planning stages;

5. Expand post-secondary educational opportunities within the City.

- Coordination and Partnership with Lake Technical College/Center for Advanced Manufacturing.
 - Lake Technical College Opened the Center for advanced manufacturing. The City offers free tuition for some professions offered by the college;
 - The City is working with the University of Central Florida to locate a business incubator in Downtown Eustis. This potentially will include a partnership with Lake Sumter College and Lake Technical College;
 - The City has offered land to Lake Sumter State College for the establishment of a new facility dedicated to CDL and electric line worker training. The ongoing project is currently undergoing thorough due diligence;

6. Develop eco-tourism.

- The City is working on and offering the following projects:
 - Develop partnerships with local businesses to provide goods and services at government events;
 - To partner with Trout Lake Nature Center;

- To connect to a more extensive area trail system;
- ADA accessible kayak launch at Ferran Park was installed on June 2023;
- Add guided kayak tours of local waters;
- To prolong the watercraft rentals franchise agreement;
- Provide Planning/Feasibility Study trials application to MPO;
- The City Commission approved an interlocal agreement with Lake County, Tavares, and Umatilla to work cooperatively on the North Lake Trail;

7. Focus on development along with the Gateways to the City.

- Though now expanded, the Gateway Corridor Improvement Matching Grant Program initially focused on gateways in the City.

8. Generally, support economic development throughout the City instead of increasing incentives to develop in certain areas.

- Development Services will work with the Economic Development Division to become more economic development-focused and business-friendly, including Economic Development and new construction incentive programs.
- The water/wastewater impact fee waiver program was available City-wide for qualifying projects. The successful program has now sunset.

9. Support education initiatives that promote job growth.

- Support local K-12 school programs;
- Support Lake Technical College;
- Partnership with Lake County Economic Development and workforce development;
- The City members of the EHS Construction Academy Advisors Board;
- The City is working with Lake Technical College to expand job training opportunities.
- The Partnership on a UCF incubator.
- Lake Sumter State college CDL and line worker training facility.

GOAL #2 ACTIONS:

1. Develop criteria for identifying critical existing businesses and continue meeting regularly with those businesses to determine how the City can support their growth and expansion.

- The City Manager and Economic Development Director meet regularly with Business leaders and prospective businesses to identify and address needs.

2. Promote economic development incentives on the City's website and social Media.

- The Public Relations specialist continued these efforts and re-designed the City's website.

3. The City has renewed its Community Redevelopment Agency in the Downtown area for another term.

- The CRA Review Committee continues reviews and collects input on CRA projects and initiatives.
- Evaluate the effectiveness of incentive programs and adjust as necessary. All incentive programs must show a return on investment to the taxpayer; otherwise, the program must be considered a grant.

4. Identify and market city-owned properties for commercial and residential Development.

- Identify and market city-owned properties for commercial and residential development;
- Evaluate the economic benefit of various events and programs to determine the level of City support;
- The City will solicit and accept bids on specific residential parcels;
- The City worked to develop the City-owned property on CR 44;
- The City/CRA has purchased the three blocks known as the former Florida Hospital Waterman site. The City/CRA has issued a Request for Qualifications (RFQ) for the site's redevelopment. The City and the development partner are working on a Master Plan process.

5. Evaluate the economic benefit of various events and programs to determine the level of City support.

- The City upholds an annual community grant program that bestows \$30,000 in financial support to commendable non-profit community agencies. As part of the program, the City mandates regular reports on activities pertaining to the grants.

6. Add to the City's brand identity "Eustis Gateway to the Harris Chain of Lakes," "Bass Tournament." Attract two major fishing events with weigh-ins at the City docks.

- For fully activating the scenic waterfront, the City has authorized vendors to provide watercraft rental services for increased recreational opportunities;
- As part of Georgefest, the City supports the Bass Tournament in Honor of PFC Derek Gibson;
- Add to the City's brand identity "Eustis Gateway to the Harris Chain of Lakes," "Bass Capital of Lake County." Attract two major fishing events with weigh-ins at the City docks;
- Locate a kayak launch next to the pool or other appropriate location. If feasible, procure kayaks and rent kayaks to the public under the direction of Parks and Recreation. Create the Eustis Water Trails.

GOAL #3: To provide quality, cost-effective public services.

GOAL #3 STRATEGIC PRIORITIES ALIGNMENT:

Competent and Effective Government;

Planned and Secure Future;

Developed and Functional Infrastructure;

GOAL #3 STRATEGIES:

1. Maintain the financial viability of the City.

- City Manager's Office:
 - In FY 2023-24, conduct a City Strategic Plan study for the next decade of the City of Eustis development, and implement it in FY 2024.
- Finance Department:
 - The proposed budget for FY 2023-24 balances recurring revenues and expenditures in the General Fund and maintains over \$5 Million in the reserves over and above the 90-day operating amount;
 - Independent consultants Water Rates study and will be implemented in the FY 2023-24.

- To propose a Stormwater fee increase in the water rates study frame, FY 2023-24 implementation.
- No Millage Rate increase since 2013;
- In the past two years, the City has implemented conservative annual increases of 2.5% for Water/Sewer Rates. However, considering the impact of high inflation, a new study focusing on water and sewer rates is currently underway. Additionally, the study encompasses a review of stormwater and impact fees rates.
- No new Taxes for fees implemented in the last six years;
- Lowest Per-Capita General expenditures cost in the Golden Triangle plus Leesburg.
- Police Department:
 - To purchase Hybrid police vehicles - 53% higher fuel efficiency;
 - ◆ Hybrid system warranted eight years/80,000 miles;
 - ◆ Purchase six new vehicles a year, 7-year rotation of the fleet
 - To build a new police department or public safety complex;
 - ◆ Up to current building codes and standards
 - ◆ Energy efficient, possibly solar-powered
 - ◆ With the design in mind to be a 50-year building

2. Maximize the effective use of technology.

- Finance Department: The City allocates annual funding for the IT computer replacement program and will implement the Disaster Recovery Program (DRP) to quickly respond to unplanned incidents such as natural disasters, power outages, cyber-attacks, and other disruptive events that require penetration testing.
- The Finance department continues to implement new “Gravity” software for CIP, Budget, and ACFR reporting and automated annual book preparation, simplifying the manual process and ensuring data accuracy by linking all three existing books for the data exchange. In FY 2024, the Department plans to enhance the Gravity system with a new HR module, which will give the Finance Department more flexibility in the planning process. Additionally, implemented Edmunds Viewpoint dashboard software will allow the creation of automatic graphs and charts for financial planning and reporting.
- The Public Works department has acquired a new scanning and printing equipment that will allow them to print various size signs and blueprints.
- The Parks & Recreation department installs a new kayak renting kiosk, which allows the department to do it through the rental software without involving department’s staff. Online Recreation software to allow online registrations for Parks programs, rentals booking, and online payments.
- The Public Library will keep partnering on the cutting edge of Technology.
 - Memorial Public Library is partnering with Lake County for internet access and mobile printing for the public. We offer 3-d printing, and online early literacy stations. We will focus on digitizing our newspaper microfilm to make them more accessible.
- Fire Department:
 - Continue to pursue coordination of Fire Services with Mt. Dora, Tavares, and Lake County, complete via Auto-Aid.

3. Develop, adopt, and implement master plans for the repair, replacement and expansion of public utilities and facilities.

- Public Works/Public Utilities Department
 - The City acquires new water meter reading equipment (annually), which requires fewer resources for data collection.
 - The department plans to renovate the Customer Service area, to improve customers' access to the service and enhance employee's security.
- Expand Sewer Projects:
 - New Water and Wastewater Master Plans are being produced to evaluate our utility systems for the next 20 years of service life.
 - The City is building a GIS model to detail all the City Utility systems
 - City is now receiving wastewater flow from the Umatilla Sewer Project (estimated 140,000 gallons per day).
 - The Infiltration and Inflow project has substantially reduced the volume of non-permitted flow to the wastewater plant.
 - Currently, the Bates Ave WWTP is undergoing construction to expand its capacity, enabling it to handle the projected project flows of \$12,187,942 over the next 20 years.
- Expansion of the City's reclaimed water system
 - The City acquires new reclaimed meter reading equipment (annually), which requires fewer resources for data collection.
- Expand Water Sewer Services from East Eustis water/sewer facilities
 - Water and Sewer services will be provided to the new subdivisions, apartment complexes, and commercial buildings.
- Install sewer and water systems in Rosenwald Gardens area (Coolidge Road). The project is in a Capital Improvement Plan, and was moved from 2024-25 to 2023-24.
- Continue Galvanized line replacement programs
 - Annually, The City plans to replace 10 miles of old cast iron pipes.
 - In FY 2023-24, Public Works has budgeted several Galvanized Line projects: Magnolia Ave., Jefferis Ct., Yale Retreat Rd., and Lakeshore Dr.
- Continue Infiltration studies and line replacements/ repairs;
- Continue to follow and implement projects as determined by the Pavement Condition Index Plan;
- Upgrade City intersections's signalization;
- Continue to expand sidewalks as proposed in the Eustis Mobility Plan;
- Continue projects as identified in the Eustis Stormwater Master Plan;
- Evaluate alternative uses for the sale of reclaimed water resources in addition to irrigation;
- Evaluate the long-term viability of city buildings and facilities and develop strategies to address deficiencies;
- Evaluate benefits and options for an Interlocal Service Boundary Agreement with Lake County and adjacent jurisdictions;

- Evaluate options and benefits regarding utility service expansion in the eastern service area (Heathrow/Sorrento);
- Parks & Recreation Department:
 - Build Kayak Storage and Concession Stand;
 - Build playground/multiple sand volleyball courts at Palmetto Point;
 - Create a Master’s Swim Program;
- 4. Provide opportunities for effective, timely public input on city programs and activities.**
 - The policies of the City Commission mandate that every action item must be included in the agenda, ensuring that the public is informed and provided with a chance to provide comments.
 - The City provides two September public hearings regarding the proposed annual budget.
- 5. Recruit & retain quality employees.**
 - The Human Resources Department developed a competitive compensation/benefits plan to recruit and retain quality employees that will place total compensation and benefits, including pension, vacation, and sick days, in the top quartile of a weighted average of the private and public sectors in the labor market area.
- 6. Continuously improve, diversify, and expand public communication and input.**
 - During the fiscal year 2023-24, the City Economic Development department will be adding a fresh addition to their team by hiring a new Public Relations Specialist.
 - The Finance Department has introduced the Gravity Open Data Report, providing City residents and visitors to the City website with the opportunity to view comprehensive financial information. This includes clear and accessible data on budgeted and actual revenue, expenditures, and a concise capital improvement plan.

GOAL # 3 ACTIONS:

- 1. Continue to update park and recreation user fees.**
 - Provided selected free days for Aquatic Center patrons.
 - A new swimming pool heater was installed in FY2023 to allow the Aquatic Center to work all year round.
 - The Parks and Recreation Department evaluates user fees annually and adjusts accordingly.
 - Updated rental fees to continue rental facilities upgrade;
 - Provides camp/program scholarships to qualifying City residents.
- 2. Continue to pursue coordination of Public Safety services within the region.**
 - The Fire and Police Chief work closely with the County and adjacent towns to enhance communication and coordination efforts.
 - The City and the County have established a partnership to enhance coordination, communication, and efficiency through the use of public safety radios.

3. Review and evaluate long-term options for infrastructure funding and the use of the Local sales tax.

- The annual capital improvement process is utilized by Public Works to evaluate the infrastructure needs and funding strategies for both the short and long term. The priority of these assessments is determined by considering the level of risk involved.

4. Evaluate the long-term viability of city buildings and facilities and develop strategies to address deficiencies.

- In FY 2023, Public Works completed several City facilities' improvement projects: Police Department building - roof and fence renovation, City Hall roof cleaning and maintenance, The Carver Park recreation complex roof renovation at Cardinal St., and automatic door locks were installed in various City parks.

Implement plans to keep the Library on the “cutting edge” of technology.

- The Public Library will continue to increase its e-book inventory and, in partnership with the county, add technology that improves access to all library services including enhanced apps and databases.
- In continued partnership with Lake County, provide internet access, scanning, printing, faxing, and mobile printing for the public. The Library Maintains a comprehensive volume of online resources, including electronic books and audio books for the people.

1. Develop a competitive compensation/benefits plan to recruit and retain quality employees that will place total compensation and benefits, including pension, vacation, and sick days, in the top quartile of a weighted average of the private and the public sector in the labor market area.

- Amendment 2, approved by Florida voters in November 2020, mandates a gradual rise in the state's minimum wage to \$15 over a six-year period. To meet the September 30, 2026 deadline for implementing the \$15 minimum wage, the City Commission established a plan. This plan involves annual salary increases for employees and 5% COLA adjustments to the minimum and maximum pay ranges for each pay category until October 1, 2026. On that date, in the fiscal year 2024, a \$1,000 flat pay increase will be granted to all current employees, following employee retention plans. With this comprehensive approach, the City ensures that all its employees meet the required minimum wage in Florida.

2. Implement a merit-based compensation system based on assessments/evaluations with realistic and measurable goals for employee performance.

- To address the growing minimum wage mandate, the Human Resources Department has revamped the assessment instrument and evaluation form, integrating measurable objectives and numerical performance metrics. In the fiscal year 2023-24, City Administration has made the decision to offer merit wage increases beyond the standard cost-of-living adjustment (COLA) raise. The supplementary increase of \$1,000 flat pay is specifically designed to mitigate compression concerns that may arise when both the minimum wage adjustments, and the current employee wages are simultaneously increased.

The City of Eustis is determined to accomplish these important goals for the fiscal year 2023-2024. By collaborating and joining forces, we can build a wonderful city with a lively lakefront character that is an excellent place to live, work, and raise a family.

Strategic Plan Summary:

This strategic plan outlines various goals aimed at enhancing the overall quality of life and community well-being in the City of Eustis. These goals encompass a wide range of areas, including urban development, public safety, community engagement, environmental preservation, and infrastructure improvements. Each goal is supported by a set of strategies, priorities, and specific actions aimed at achieving the desired outcomes. Overall, this strategic plan demonstrates the City of Eustis' commitment to various aspects of community well-being and development. Each goal is supported by a set of strategies and actions that highlight financial allocations, collaborative efforts, and a dedication to creating a better living environment for its residents. The relationship between the strategic plan and the budget is evident in the alignment of financial resources with the outlined strategies and priorities across multiple areas.

Priorities and Issues

Priorities

- The Finance Department of the City of Eustis is dedicated to developing a budget that aligns with the esteemed GFOA Budget Award criteria, showcasing the City's commitment to adhering to industry-leading practices in budget management. The department has identified the need to implement software updates for the Edmunds financial system to enhance its financial operations further. Additionally, they are actively working on implementing automation in the Gravity HR module. These technological advancements will improve efficiency and effectiveness in financial processes, enabling the department to better serve the City and its residents. The City Commission will be offering charity and donations to support individual businesses.
- In the fiscal year 2023, the Finance Department of Eustis has engaged the services of an independent consultant company to conduct a thorough review of water rates. The decision to undertake this evaluation arises from the high inflation rates experienced during the same fiscal year. The study aims to determine revised rates for Water, Sewer, Stormwater, and Impact fees that will generate sufficient revenue to support the City's essential operations. By ensuring an appropriate and sustainable revenue stream, the City can effectively maintain and enhance operating services for the City residents' benefit.
- As the City grows and develops, the City Manager's Office is conducting new strategic planning for the City. It is critical for the City to be strategic about its investments and growth to capitalize on opportunities. Strategic planning is an organizational management activity that is used to set priorities, focus energy and resources, strengthen operations, ensure that employees are working toward common goals, establish agreement around intended outcomes, and assess and adjust the organization's direction in response to a changing environment. It is a disciplined effort that produces fundamental decisions and actions that shape and guide the City with a focus on the future.
- The Police Department established five Police Cadet positions. Cadet Corps is a law enforcement apprenticeship program that offers training and varied work assignments to persons between the ages of 18 and 21. Cadet programs are designed to assist cadets in transitioning into the position of full time Police Officer.
- The Public Works Department is making significant progress on a major City's capital improvement project aimed at expanding the Bates Avenue Wastewater Treatment Plant. With a total budget of \$12,187,942, this project signifies the city's commitment to enhancing its infrastructure for the benefit of its residents. The project cost was increased by 22%, amounting to an additional \$2,687,942, due to high inflation rates. The initial funding required for this essential expansion was secured through the American Rescue Plan Act (ARPA). To prioritize the successful completion of the Bates Avenue Wastewater Treatment Plant Expansion, the City made the difficult decision to redirect resources from various capital projects. This determination underlines the significance of the project in meeting the community's long-term needs. Upon completion, the expansion project will increase the treatment plant's capacity from 2.4 MGD (millions of gallons per day) to an impressive 3.2 MGD. This improvement will support the growing demands of the city and ensure the effective management of wastewater for years to come. To ensure seamless execution, the project has been thoughtfully divided into two fiscal years, spanning from FY 2022 to FY 2024. The Bates Avenue Wastewater Treatment Plant Expansion serves as a testament to the city's commitment to providing reliable and sustainable infrastructure for its residents. Through careful planning, strategic funding, and the dedication

of the Public Works Department, the project aims to enhance the wastewater treatment capabilities and support the city's continued growth.

- The Public Works Department will contract with an independent consultant for a Water and Sewer Master Plans. The plan will outline and plan capital projects for the City for the next two decades.
- The Community Redevelopment Agency offers a variety of projects: development incentives for new construction, Gateway improvement grants to encourage economic development, and business investments within the City of Eustis.
- In the fiscal year 2023-24, the City plans to implement a 5% increase in the Cost of Living Allowance (COLA) for all full-time employees. Additionally, they will allocate funds to provide a flat pay salary increase of \$1,000 for all current full-time employees to ensure employee retainage. These measures are being implemented with the goal of meeting the state-mandated minimum wage of \$15 per hour by 2026.
- The Economic Development Department, in partnership with UCFRF (University of Central FL Research Foundation), has established a Business Incubator. This initiative aims to offer City-based entrepreneurs a range of development programs and services while serving as a valuable resource for startup businesses. The Business Incubator's primary objectives include supporting the growth of young businesses during their initial stages, fostering the establishment of new businesses in specific industry sectors, and promoting economic diversification in the local area. Ultimately, the Business Incubator endeavors to create employment opportunities for the residents of the City of Eustis.

Issues:

The City has many challenges and opportunities as we plan for the future fiscal year.

- Based on U.S. Bureau of Labor Statistics data, the consumer price index remains a significant concern for the economy during FY 2023. In May of FY 2023, the overall consumer price index reached 4.9%. Rising prices in essential commodities such as food, gas, and energy primarily drive this increase. Specifically, gas prices have substantially increased by 19.3%, while fuel oil prices have surged by 37%. Energy costs, in general, have risen by 11.7% over the past year.
- The influx of newcomers drawn to Eustis' appeal has increased housing demand. This surge and limited housing inventory have put pressure on the city's housing market. Affordable housing has become a critical concern, as some residents and newcomers face challenges finding suitable housing options within their budgets. Community leaders are exploring creative solutions to address this issue and ensure that Eustis remains a place where everyone can find a home.
- One of the most significant challenges Eustis confronts is striking a delicate balance between growth and preserving its historical heritage. As the city attracts new residents and businesses, there is a growing need for development and revitalization. However, this progress must be approached carefully to preserve its Victorian-era architecture, historic landmarks, and small-town charm that make Eustis so special. City leaders, in collaboration with the community, are actively engaged in planning to accommodate growth while safeguarding the city's unique identity.
- Eustis' economy traditionally relies on tourism, small businesses, and agriculture. While these sectors remain vital, community leaders recognize the importance of diversifying the economy to create a more stable and sustainable future. Attracting new industries and job opportunities is a priority, as it ensures that Eustis remains resilient in the face of economic fluctuations and provides its residents with diverse career prospects. As Eustis experiences growth, ensuring

a well-maintained infrastructure and efficient transportation systems becomes imperative. The City management, along with the City community, is working to improve roadways, public transportation, and walkability to support the population's evolving needs and enhance the overall quality of life for residents.

- With its stunning lakes and natural beauty, Eustis is deeply connected to its environment. The city's population values its natural resources and endeavors to preserve them for future generations. Challenges such as water quality, conservation efforts, and environmental sustainability require continuous attention and proactive measures. Eustis residents, local organizations, and city officials actively participate in initiatives to protect and enhance the city's ecological treasures.
- The rates for health insurance premiums have increased by 6.75%.
- The rates for risk management insurance have increased by 10%.
- FRS rates for the regular class employees have increased by 2.75% and for DROP class employees by 2.79%.
- The Police Pension rate has increased by 5.41%, but the Fire Pension rate has decreased by 3.6%.

Looking ahead to next year's budget and beyond, additional concerns need to be addressed. These include the requirement for more capital projects related to water and sewer infrastructure and the necessity to enhance the City's budgeting and billing processes. By optimizing these processes, we can enable our employees to be more productive and efficient when it comes to preparing the City's budget book and handling water billing for our customers.

In summary, the City of Eustis possesses a dynamic strategic plan, realistic goals, and a budget encompassing the required funding to execute the plan effectively. Additionally, the City benefits from a dedicated and competent staff who are enthusiastic about serving the community and maintaining a high standard of service in all City operations.



City of Eustis Short - Term Financial Plan

Short-term financial planning is a critical aspect of managing the finances of a City. It involves carefully analyzing and allocating resources over a relatively short time frame, typically covering one to three years. Effective short-term financial planning helps ensure that a City can meet its immediate financial obligations, maintain essential services, and respond to unforeseen challenges or opportunities.

Following are key elements and considerations in a City's short-term financial planning:

- **Budgeting:** The cornerstone of short-term financial planning is the city budget. The budget outlines the expected revenues and expenses for the upcoming fiscal year. This process involves estimating tax revenue, grants, fees, and other income sources and projecting expenditures for various City departments and services. The budget is realistic and aligns with the City's strategic priorities.
- **Cash Flow Management:** The City manages its cash flow effectively to cover day-to-day expenses, such as payroll, utilities, and debt service. A cash flow analysis helps identify periods of surplus and potential shortfalls, allowing the City to appropriately adjust its spending or invest excess funds.
- **Emergency Funds:** Short-term financial planning includes provisions for contingencies. These funds are set aside to address unforeseen events, such as natural disasters, economic downturns, or public health crises. Having reserves can help the city respond promptly and maintain critical services without resorting to drastic measures like layoffs or service cuts.
- **Revenue Diversification:** Short-term planning involves diversifying revenue streams, such as increasing fees for certain services, pursuing grants, or implementing new taxes or user charges while considering the impact on residents and businesses.
- **Cost Control:** Short-term planning involves identifying areas where cost savings can be realized without sacrificing service quality. This can include renegotiating contracts, optimizing staffing levels, and exploring opportunities for shared services with neighboring municipalities.

- *Economic Forecasting:* Monitoring economic conditions and revenue trends is essential for short-term planning. Understanding how local and regional economic factors can impact the City's finances helps make informed decisions about budget adjustments and resource allocation.
- *Reserve Policies:* The City has policies that dictate the size and use of reserves. Short-term financial planning aligns with this policy to maintain fiscal responsibility and accountability.
- *Transparency and Accountability:* The City engages the community and clarifies the short-term financial planning process. Public input, financial reporting, and regular updates on the City's financial health help build trust and accountability.
- *Review and Adjust:* Short-term financial planning is dynamic. City management regularly reviews the budget and financial performance, making adjustments as necessary to ensure the City remains on track to meet its goals and obligations.

Short-term financial planning is an ongoing and dynamic process that plays a vital role in the City's fiscal health, carefully managing budgets, cash flow, reserves, and debt and remaining adaptable to changing circumstances. The short-term plan acts as a stepping stone that helps the City progress towards its long-term vision, where it can ensure its financial stability and ability to provide essential services to its residents.



City of Eustis Long - Range Financial Plan

Long-range planning is an essential component of effective governance for a City. A Long-Range Financial Plan (LRFP) gives the chance to conduct Strengths, Weaknesses, Opportunities and financial threats analysis. This critical planning exercise can help to evaluate potential opportunities and risks - and operate more proactively and efficiently.

Long-term financial planning relates to strategic planning, developing financial policies, capital improvement planning, and budgeting. Each process fulfills a different combination of planning purposes.

The Long-Range Financial Plan (LRFP) covering Fiscal Year 2023-24 through Fiscal Year 2025-2028 presents projections for the City's revenues, expenditures, and resulting fund balance for a comprehensive five-year planning period. It's important to note that the LRFP does not aim to predict the future with certainty, but rather to raise awareness about potential financial challenges and opportunities that the City may encounter. Long-range planning enables City officials to anticipate and prepare for future challenges and opportunities, ensuring the sustainable growth and development of the community.

Through financial planning and forecasting, the LRFP offers valuable insights into the City's future financial capacity. This enables the development of strategic approaches to achieve long-term sustainability while considering the objectives of governmental services and addressing financial challenges. The LRFP acts as a tool to inform and guide the City's decision-making processes with regards to financial management and operational planning. Ultimately, long-range planning empowers City leaders to create a vision for the future and work towards realizing it through strategic actions and collaborative efforts with stakeholders.

The connection between the City's long-term goals and departmental performance measurement is crucial for effective governance, strategic planning, and the overall community well-being. Departmental performance measurement serves as a bridge between the City's short-term and long-term goals. It helps ensure that the day-to-day activities of departments are aligned with the broader vision of the city. This alignment enhances accountability, transparency, and resource allocation while facilitating continuous improvement and progress toward both immediate and future objectives. This connection will be reviewed more closely in the Departmental Performance Measures section.

Long-Term Goals: These encompass a more extended period, often five to ten years or more, and are aligned with the City's overall vision and mission. A long-term goal could involve enhancing the city's sustainability by reducing carbon emissions by a significant percentage over the next decade.

Key Steps in the City Long-Range Planning Process:

- **Vision and Goals Identification**

City long-range financial plan goals identification involves the process of determining broad and overarching financial aspirations that the City intends to achieve over an extended period. These goals provide a clear direction and framework for the City's financial planning efforts, shaping its overall financial strategies and priorities.

Goal identification is the process of determining the specific objectives and targets that need to be accomplished within the financial plan period. These goals are derived from the city's strategic priorities and are aligned with the vision statement. They provide a roadmap for financial decision-making and resource allocation.

In summary, city long-range financial plan vision and goal identification involve defining a compelling vision statement that represents the desired future financial state of the city. It also entails identifying specific goals that align with the vision and guide financial decision-making. This process sets the foundation for developing a comprehensive and strategic long-range financial plan that supports the city's overall objectives and contributes to its financial sustainability and success.

- **Long-Range Objectives Identification**

City long-range financial plan objectives identification involves the process of defining specific, measurable, and achievable financial goals and targets that the City aims to accomplish within the planning period. It focuses on identifying the desired outcomes and results that the City seeks to achieve to ensure financial stability, sustainability, and effective resource allocation.

During the objectives identification phase, the City examines its financial priorities and considers various factors, such as economic conditions, revenue projections, expenditure needs, infrastructure requirements, and community needs. It takes into account both short-term and long-term financial goals, aligning them with the City's overall vision, mission, and strategic priorities.

- **Problems Identification**

City long-range financial plan problem identification involves the systematic process of identifying and recognizing financial challenges, issues, and areas of concern that need to be addressed within the planning period. It targets to identify obstacles and potential risks that may hinder the City's ability to achieve its long-term financial goals and objectives.

During the goals identification phase, the City examines its current financial position, assesses future financial needs, and considers external factors such as economic trends and community expectations. It takes into account the City's vision, mission, and strategic priorities to align the financial goals with the overall objectives of the City.

- **Alternatives Research**

Alternative research for a long-range financial plan involves exploring different options, approaches, and strategies to address the financial challenges and opportunities that a City may face in the future. It aims to provide a comprehensive understanding of alternative paths and potential solutions to inform the financial planning process.

The process of alternative research begins with identifying the key financial factors and variables that are critical to the City's financial well-being. This may include revenue sources, expenditure patterns, debt management, economic trends, funding opportunities, and other relevant financial indicators.

Once these factors are identified, research is conducted to explore alternative scenarios, strategies, or policies that can impact the City's financial outlook. This research may involve studying best practices from other cities, analyzing case studies, conducting financial modeling, and reviewing relevant literature and reports.

- **Data Analysis & Evaluation**

City long-range financial plan data analysis and evaluation involve the systematic examination and assessment of financial data to understand the current financial position of the City and evaluate progress towards long-term financial goals and objectives.

During the evaluation phase, the analyzed financial data is compared against established financial targets, benchmarks, or metrics. This evaluation helps identify areas of financial strength, weaknesses, and areas that require attention or improvement. It also assists in assessing the City's ability to meet its financial obligations and achieve its long-term financial goals.

- **Long-Range Plan Approval**

City long-range financial plan approval is the process through which the proposed financial plan for the city's long-term future is reviewed, evaluated, and officially sanctioned by the appropriate authorities. This approval stage is a crucial step in ensuring that the financial plan aligns with the city's goals, policies, and regulatory frameworks.

During the approval process, the long-range financial plan undergoes comprehensive scrutiny by city officials, the finance department, and the budget office. They assess the plan's feasibility, accuracy, and adherence to financial regulations and guidelines.

- **Program Development**

City long-range financial plan program development involves the process of formulating and designing specific initiatives, projects, and strategies that will be implemented to achieve the financial goals outlined in the long-range financial plan.

During this phase, city officials, finance departments, and city citizens collaborate to identify and prioritize the programs and activities that will contribute to the financial well-being and sustainability of the city over the planning period.

- **Initiative Development & Operation**

City long-range financial plan initiative development and operation involve the identification, planning, implementation, and ongoing management of specific projects, programs, and activities looking at achieving the financial objectives outlined in the long-term financial plan.

Initiative development starts by identifying the key areas or opportunities for improvement within the city’s financial framework. This may include revenue enhancement initiatives, cost-saving measures, efficiency improvements, capital investments, debt management strategies, or other financial interventions.

During the operation phase, the identified initiatives are put into action. This involves allocating the necessary resources, such as funds, personnel, and technology, to execute the planned activities. Clear communication channels and coordination mechanisms are established to ensure smooth implementation and collaboration among different departments.

- **Operation Monitoring**

City long-range financial plan operating monitoring refers to the ongoing assessment and oversight of the financial activities and performance of the city to ensure adherence to the goals and strategies outlined in the long-range financial plan.

Operating monitoring involves regular tracking and analysis of various financial indicators, such as revenue generation, expenditure management, debt levels, cash flow, and financial reserves. This allows city officials and finance departments to evaluate the effectiveness and progress of the financial plan’s implementation.

During the monitoring process, financial data and reports are collected, reviewed, and compared against predetermined targets and benchmarks. Key performance indicators are established to measure the success and impact of the financial plan initiatives and to assess the overall financial health of the city.

Figure 12:



City of Eustis Identifies Eight Major Long-Range Goals:

1. Strategic Plan Major Update: In FY 2022-23, the City of Eustis is actively engaged in the process of expanding and updating its existing Strategic Plan, which has become outdated due to the city's rapid growth. To ensure that the City's vision, mission, core values, priorities, and strategies align with its current state, an independent consulting company has been commissioned to conduct the necessary studies. The study results will be implemented by the City starting in FY 2023-24. This planning initiative falls under the Competent and Effective Government Priority, specifically Goal #3 Strategic Priority 1, as outlined in the City's Strategic Plan - Maintain the financial viability of the City.

The adoption and implementation of a new updated strategic plan study offer numerous benefits for the City and its residents:

- *Clear Vision and Direction:* A well-crafted strategic plan provides a clear vision for the City's future and outlines specific goals and objectives. This clarity ensures that all City departments and stakeholders are aligned in their efforts and working toward a common purpose.
- *Effective Resource Allocation:* The strategic plan helps prioritize initiatives and allocate resources efficiently. By identifying key priorities, the City can direct funding, staff, and other resources to areas that will have the greatest impact on achieving its goals.
- *Enhanced Accountability:* With defined goals and performance indicators, the strategic plan creates a framework for accountability. City officials and departments can be held responsible for progress toward established objectives, fostering a culture of transparency and results-oriented governance.
- *Improved Decision-Making:* The plan serves as a decision-making guide for City leaders. When faced with choices about policies, projects, or investments, decision-makers can refer to the strategic plan to ensure that their choices align with the City's long-term vision and objectives.
- *Community Engagement:* Developing a strategic plan often involves input from residents and stakeholders. This engagement fosters a sense of community ownership and ensures that the plan reflects the needs and aspirations of the people it serves.
- *Efficiency and Effectiveness:* By focusing on strategic priorities, the City can streamline its operations and eliminate redundant or low-priority activities. This leads to greater efficiency in delivering services to residents.
- *Innovation and Adaptability:* A strategic plan encourages innovation by setting the stage for exploring new approaches and technologies to address emerging challenges. It also allows the City to adapt to changing circumstances and unforeseen events while remaining aligned with its long-term goals.
- *Measurable Progress:* The plan includes performance metrics and benchmarks, enabling the City to track its progress over time. This data-driven approach allows for evidence-based decision-making and ensures that resources are allocated where they are most needed.
- *Enhanced Financial Management:* The strategic plan can guide budgeting and financial planning, ensuring that resources are allocated to initiatives that directly support the City's strategic objectives. This leads to greater fiscal responsibility and sustainability.
- *Resilience and Sustainability:* A strategic plan can incorporate resilience and sustainability goals, helping the City prepare for and mitigate the impacts of environmental and economic challenges.

- *Community Well-Being:* Ultimately, a well-executed strategic plan aims to improve the overall well-being of the community. It enhances services, infrastructure, and quality of life for residents, making the City a more desirable place to live, work, and invest.
- *Competitive Advantage:* Implementing a strategic plan can give the City a competitive advantage by identifying unique strengths and opportunities for growth. This can attract businesses, tourism, and investment to the area.

An updated strategic plan is a valuable tool for guiding the City's growth and development. It ensures that resources are used effectively, decisions are aligned with long-term goals, and the community's needs are met. Ultimately, it contributes to a thriving and resilient City that benefits both current and future generations of residents.

2. Water & Sewer Rates Study: In FY 2020, the City's Finance Department conducted a Water Rates Study, leading to the approval by the City Commission of a 2.5% annual increase adjustment. However, due to high inflation in FY 2021-22, the City management recommended an unplanned Water and Wastewater Rates study in FY 2022-23. The purpose of this study, conducted by an independent consulting company, is to provide an unbiased assessment of the City's current revenues, expenditures, and capital projects. The consultant will determine whether the City's operating revenues are sufficient to cover expenses, operations and maintenance costs, upcoming replacements, debt service, and help formulate capital improvement plans for water and sewer systems during the implementation period. This consulting effort aligns with the Competent and Effective Government Priority, Goal #3 Strategic Priority 1 of the City's Strategic Plan - Maintain the financial viability of the City.

Conducting a comprehensive study on water and wastewater rates can bring several significant benefits to the City and its residents:

- *Financial Sustainability:* A rate study ensures that water and wastewater utilities are financially self-sustaining. By accurately assessing the costs of providing these essential services, the City can set rates that cover operational expenses, maintenance, and necessary infrastructure investments. This financial stability reduces the burden on the City's general fund and ensures the long-term viability of these utilities.
- *Equitable Billing:* Rate studies help establish fair and equitable billing structures. They take into account factors such as consumption patterns, customer categories (residential, commercial, industrial), and affordability considerations. This ensures that customers are billed fairly based on their usage and ability to pay.
- *Compliance and Quality:* Ensuring that water and wastewater rates cover operational costs is essential for meeting regulatory compliance and maintaining water quality standards. Adequate funding allows the City to invest in advanced treatment processes and maintain the highest water quality for residents.
- *Predictable Budgeting:* Accurate rate setting based on a thorough study provides predictability for the City's budgeting process. It enables the City to anticipate revenue streams, plan for future expenses, and make informed financial decisions.
- *Creditworthiness:* Maintaining stable and self-sustaining water and wastewater utilities enhances the City's creditworthiness. This can lead to lower borrowing costs for infrastructure projects and reflects positively on the City's financial management practices.
- *Customer Satisfaction:* Fair and reasonable rates contribute to customer satisfaction. When customers see that their bills reflect the true cost of service delivery and necessary improve-

ments, they are more likely to have confidence in the City's management of these essential utilities.

- *Long-Term Planning:* Rate studies provide a foundation for long-term financial planning. They enable the City to assess the impact of rate adjustments on future budgets, allowing for proactive financial management and strategic decision-making.

3. Stormwater Rates Study: The water rates study also encompasses a stormwater study. In FY 2023-24, the City staff recommends increasing the stormwater utility rates over a five-year period. This recommendation is consistent with a study conducted by the City of Eustis Finance Department in FY 2020. The proposed increase aims to meet the City's annual revenue requirements, support Capital Improvements Plan projects, and align with national utility rates and local rates in Lake County. Currently, the residential stormwater utility rate stands at \$6, while the commercial rate is \$12, and these rates have remained unchanged since FY 2000. The planning for this increase falls under the Competent and Effective Government Priority, specifically Goal #3 Strategic Priority 1 of the City's Strategic Plan - Maintain the financial viability of the City.

A stormwater rate study can yield numerous benefits for the City, its residents, and the environment:

- *Funding for Stormwater Management:* A rate study ensures that the City has a dedicated and sustainable source of funding for stormwater management. This funding is crucial for maintaining and improving stormwater infrastructure, such as drainage systems, culverts, and retention ponds.
- *Flood Prevention:* Properly managed stormwater systems help prevent flooding in residential and commercial areas. By investing in stormwater infrastructure through adequate rates, the City can reduce the risk of property damage and enhance public safety during heavy rainfall events.
- *Water Quality Improvement:* Stormwater carries pollutants from streets, parking lots, and other surfaces into natural water bodies. Adequate funding allows the City to implement stormwater management practices that improve water quality by reducing pollutants, protecting aquatic ecosystems, and ensuring compliance with environmental regulations.
- *Erosion Control:* Stormwater rate revenue can be used to implement erosion control measures along water bodies and construction sites. This helps prevent soil erosion, sedimentation, and the degradation of water bodies and natural habitats.
- *Public Health and Safety:* Effective stormwater management contributes to public health by minimizing waterborne diseases and preventing accidents associated with flooding. Well-maintained stormwater systems also reduce the risk of waterborne illnesses.
- *Environmental Conservation:* Adequate funding supports the preservation of natural habitats and ecosystems within the City. It allows for the restoration of wetlands, the protection of aquatic biodiversity, and the conservation of green spaces.
- *Economic Growth:* Effective stormwater management can reduce property damage and business disruptions caused by flooding, thus fostering economic growth and attracting new investments to the City.

4. Wastewater Treatment Plant Expansion: In FY 2023-24, the City will enter the second year of the Bates Ave WWTP cost, which is part of the FY 2024-2028 Capital Improvements Plan. To fulfill the project's requirements, the City plans to allocate \$12,187,942. The project's funding is supported by the American Rescue Plan (ARPA), with funds received in two tranches during October-November of 2021 and 2022. Due to high inflation, the City had to increase the project funding by an additional

\$2,818,257 from the original cost of \$9,369,685. The expansion of the wastewater plant is of critical importance for enhancing the City's water plan capacity, supporting its fast-paced growth. This project falls under the Competent and Effective Government Priority, specifically Goal #3 Strategic Priority 3 of the City's Strategic Plan- Develop, adopt, and implement master plans for the repair, replacement and expansion of public utilities and facilities.

The expansion of the Bates Avenue Wastewater Treatment Plant (WWTP) in the City of Eustis offers several significant benefits to both the municipality and its residents. This expansion project is a strategic investment in the city's infrastructure and environmental stewardship. Here are some key advantages:

- *Increased Wastewater Treatment Capacity:* The Bates Avenue WWTP expansion increases the city's wastewater treatment capacity. This is crucial for accommodating population growth and new developments in Eustis. As the city expands, the demand for wastewater treatment services also rises. The expansion ensures that the city can effectively handle this increased demand, supporting continued growth and development.
- *Environmental Protection:* Wastewater treatment is vital for safeguarding the environment and public health. An expanded WWTP allows for more efficient and effective treatment of wastewater, reducing the risk of pollutants entering local water bodies. By meeting or exceeding environmental regulations, the city demonstrates its commitment to environmental protection.
- *Improved Water Quality:* The enhanced wastewater treatment process resulting from the expansion contributes to improved water quality in local rivers, lakes, and groundwater. This benefits not only Eustis residents but also the broader community by preserving the ecological balance and the quality of water resources.
- *Compliance with Regulations:* Regulatory agencies impose strict standards on wastewater treatment facilities. The Bates Avenue WWTP expansion ensures that Eustis remains in compliance with all relevant environmental regulations. Avoiding violations and associated fines is critical for the city's fiscal responsibility.
- *Infrastructure Resilience:* The expansion project enhances the resilience of the city's wastewater infrastructure. It ensures that the system can withstand the challenges posed by severe weather events, natural disasters, or unexpected surges in wastewater volume. A reliable wastewater system is essential for maintaining essential services during adverse conditions.
- *Support for Economic Development:* A well-functioning wastewater treatment system is essential for economic development. Businesses and industries require reliable wastewater services to operate efficiently. The expansion of the Bates Avenue WWTP facilitates economic growth by ensuring that such services are readily available.
- *Long-Term Cost Savings:* While there are upfront costs associated with the expansion project, it is an investment in the city's long-term financial sustainability. By proactively addressing the need for increased wastewater treatment capacity, Eustis can avoid more significant and costly issues in the future. Efficient treatment processes also reduce ongoing operational costs.
- *Community Well-Being:* Reliable wastewater services are fundamental to public health and well-being. The expansion project contributes to the overall quality of life for Eustis residents by providing clean and safe wastewater treatment services. It ensures that residents can continue to enjoy a high standard of living.
- *Planning for Future Growth:* Eustis is positioning itself for sustainable growth with the expansion of the Bates Avenue WWTP. By anticipating and addressing the wastewater needs of a

growing population, the city demonstrates forward-thinking urban planning and infrastructure development.

The expansion of the Bates Avenue Wastewater Treatment Plant represents a proactive and forward-looking investment in the city's infrastructure, environment, and community well-being. It supports growth, protects the environment, ensures regulatory compliance, and contributes to the long-term financial stability of the municipality. This project reflects Eustis' commitment to responsible urban development and environmental stewardship.

5. Downtown Land Sale or Loan Refinance: In FY 2020, the City issued a CRA balloon five-year loan for three parcels located in the Downtown area. The intention was to develop a new business market area comprising a food court, shopping center, hotel, and lakeview apartments. Currently, the City is in negotiations with potential developers. FY 2023 marks the fourth year of the five-year loan term, and the City plans to either sell the Downtown land to a new developer or refinance the loan in FY 2024 if the agreement and contract negotiations are unsuccessful. This project falls under the Competent and Effective Government Priority, specifically Goal #1 Strategic Priority 9 of the City's Strategic Plan - Maintain the character and charm of Eustis.

Land loan refinancing is a financial strategy that City might seek to replace an existing land loan with a new one, usually with more favorable terms and conditions:

- *Lower Interest Rates:* With the improved creditworthiness the City can refinance a land loan with a secure lower interest rate. This can lead to significant long-term savings.
- *Reduced Monthly Payments:* Lower interest rates not only save money over the life of the loan but also result in reduced monthly payments. This can free up cash flow for other expenses or investments.
- *Improved Loan Terms:* The City can use land loan refinancing to modify loan terms. For example, the City can opt for a shorter loan term to pay off the debt more quickly or choose a longer term to reduce monthly payments.
- *Access to Equity:* If the value of the land has increased since the original loan was secured, the City may be able to tap into the equity by refinancing. This can provide funds for other investments, or property improvements.
- *Improved Credit Profile:* Successfully refinancing a land loan with better terms can have a positive impact on the City's credit profile. This can lead to improved credit scores and better access to credit in the future.

The land loan refinancing can be a valuable financial tool for the City, seeking to improve the loan terms, access equity, or streamline debt obligations. However, it should be approached with careful consideration and a clear understanding of the potential benefits and costs involved.

6. Impact Fees Rate Study: In current FY 2023 City is performing the impact fee rate study. Impact fees haven't been reviewed for the past 22 years. In FY 2024 the City will implement new impact fees. A comprehensive impact fees study is a crucial undertaking for a city as it has far-reaching implications for both the City and the community it serves. Here are some benefits to consider regarding a City's impact fees study:

- *Revenue Generation:* The primary objective of an impact fees study is to assess and quantify the impact of new developments on a City's infrastructure and services. By doing so, it determines the appropriate fees that developers should pay to mitigate these impacts. This generates revenue that can be used to fund infrastructure projects and maintain service levels.

- *Infrastructure Investment:* Impact fees are typically earmarked for specific purposes, such as roads, utilities, parks, or public facilities. The study helps identify the infrastructure needs arising from population growth and new developments, ensuring that the city can accommodate its expanding population effectively.
- *Economic Analysis:* The study often includes an economic analysis to assess the potential impact of impact fees on development activity. This analysis considers factors like housing affordability, economic competitiveness, and market dynamics.
- *Public Input:* Community engagement is a crucial component of the study process. Public hearings, meetings, and feedback mechanisms allow residents, developers, and stakeholders to express their views and concerns. This input can shape the study's recommendations.
- *Planning for Growth:* An impact fees study is inherently forward-looking. It takes into account projected growth patterns and population increases to ensure that infrastructure is in place to accommodate future needs.
- *Financial Sustainability:* By accurately assessing the costs associated with growth, the study contributes to the financial sustainability of the city. It prevents the burden of infrastructure costs from falling solely on existing residents and taxpayers.
- *Infrastructure Maintenance:* Impact fees can also be used to maintain and rehabilitate existing infrastructure, not just build new assets. This is critical for ensuring that the city's existing services remain in good condition.
- *Long-Term Planning:* Impact fees studies are often part of the city's long-term planning efforts. They help the city prepare for growth in an organized and sustainable manner.
- *Economic Development:* Balanced and reasonable impact fees can encourage responsible and sustainable development, which can in turn attract businesses and promote economic growth.

The City's impact fees study is a multifaceted process with significant implications for growth, infrastructure investment, and financial sustainability. When conducted comprehensively and transparently, it serves as a valuable tool for both city officials and the community as they plan for and manage the impacts of growth and development.

7. Public Safety Complex Construction: Constructing a new Public Safety Complex, which combines the Police and Fire Departments into a single centralized building, in FY 27-28 with a budget of \$13,000,000 necessitates securing financing. This project falls under the Safe Community Priority, specifically Goal #1, Strategic Priority 5 of the City's Strategic Plan - Reduce Solve and Prevent Crime.

The Project will bring several significant benefits to both the City and its residents:

- *Enhanced Public Safety:* The consolidation of the Police and Fire Departments in a single complex fosters collaboration and coordination between these critical emergency response units. This synergy allows for faster response times and more effective management of emergencies, ultimately improving public safety citywide.
- *Cost Efficiency:* Operating and maintaining separate facilities for the Police and Fire Departments can be expensive. The new complex streamlines administrative and operational functions, leading to cost savings in the long run. These cost efficiencies can help the City allocate resources to other important municipal initiatives.
- *Improved Resource Utilization:* A centralized complex enables better resource utilization, such as shared training facilities, meeting spaces, and equipment storage. This maximizes the utility of existing assets and reduces redundant investments.

- *Streamlined Communication:* Close proximity and shared facilities enhance communication and information-sharing between police officers and firefighters. This can be invaluable during emergencies when swift decision-making is critical.
- *Modern Infrastructure:* Building a new complex provides an opportunity to incorporate state-of-the-art technology and infrastructure. This ensures that both departments have access to the latest tools and resources needed for their operations. The incorporation of advanced technology and modern infrastructure ensures that residents receive the highest quality public safety services, benefiting from the latest advancements in emergency response.
- *Community Engagement:* The new complex can include community spaces for public engagement, meetings, and educational events. This fosters a sense of connection between residents and public safety personnel, promoting community policing and fire safety education.
- *Resilience:* A centralized complex with improved infrastructure can enhance the City's resilience to natural disasters and emergencies, ensuring that residents are well-protected during adverse events.
- *Space for Growth:* The new complex can be designed to accommodate future expansion, allowing the City to adapt to population growth and evolving public safety needs without the expense of constructing additional facilities.

8. Downtown Development: The City represents a strategic approach to revitalize the urban core, ensuring it remains vibrant, economically thriving, and culturally rich. The goal is to blend historic preservation with modern enhancements, aiming to attract businesses, residents, and enhance tourism. City plans to achieve it by infrastructural upgrades, enhancing recreational spaces, and promoting arts and cultural events. The City focuses on transforming the downtown area into bustling hubs of activity, which includes, new restaurants, parking spaces, hotel, apartment complex, and Ferran Park upgrades.

The Project will bring several significant benefits to both the City and its residents:

- *Economic Revitalization:* Attracting new businesses, supporting local entrepreneurs, and creating a mixed-use space that promotes economic growth.
- *Historical Preservation:* Maintaining and restoring historical buildings to preserve the City's heritage while blending in modern amenities.
- *Infrastructure Upgrades:* Improving roads, public transportation options, and parking facilities to make the downtown area more accessible.
- *Green Spaces and Recreational Areas:* Improving Ferran Park, surrounding plazas, or pedestrian zones to increase the quality of life and attract residents and visitors.
- *Cultural Initiatives:* Encouraging the development of arts, music, and cultural events or venues, such as theaters, galleries, or festivals.
- *Safety and Cleanliness:* Ensuring that downtown areas are safe, well-lit, and clean, making them welcoming to all.
- *Housing Development:* Promoting the creation of urban living spaces, like condos or apartments, making the downtown area more lively beyond business hours.
- *Community Engagement:* Creating spaces and events that encourage community gatherings, discussions, and interactions.
- *Streetscape Improvements:* Beautifying the streets with landscaping

In summary, the long-range financial plan involves consolidating all components and ensuring alignment with the City's priorities. It serves as a roadmap for financial decision-making, resource

allocation, and monitoring. By following the plan, the city can proactively address financial risks, seize opportunities, and work towards achieving its long-term financial objectives, ultimately contributing to the well-being and prosperity of the community.



Table 9:

**City of Eustis Outstanding Governmental & Business Activity Long Term Debt
as of 09/30/2022**

| | Beginning Balance | Increases | Decreases | Ending Balance |
|--|----------------------|----------------------|-----------------------|----------------------|
| Governmental Type Activities: | | | | |
| Revenue Bonds and Notes Payable | | | | |
| Note Payable - 2018 | 323,514 | - | (163,514) | 160,000 |
| CRA Loan | 2,887,812 | - | (115,466) | 2,772,346 |
| Subtotal | 3,211,326 | - | (278,980) | 2,932,346 |
| Other Liabilities | | | | |
| Total OPEB Obligation | 2,942,181 | 481,938 | (1,537,733) | 1,886,386 |
| Net Pension Liability | 5,192,015 | 11,472,415 | (1,951,425) | 14,713,005 |
| Compensated Absences | 1,767,737 | 253,009 | (569,215) | 1,451,531 |
| Total Other Liabilities | 9,901,933 | 12,207,362 | (4,058,373) | 18,050,922 |
| Total Governmental Activities | \$ 13,113,259 | \$ 12,207,362 | \$ (4,337,353) | \$ 20,983,268 |
| Business Type Activities: | | | | |
| Revenue Bonds | | | | |
| Water & Sewer Revenue | | | | |
| Bonds, Series 2016 | 6,265,000 | - | (315,000) | 5,950,000 |
| Unamortized Bond Premium - 2016 | 411,704 | - | (20,700) | 391,004 |
| Subtotal | 6,676,704 | - | (335,700) | 6,341,004 |
| Notes Payable - Direct Borrowing: | | | | |
| State Revolving Note Agreement SRF 350302 | 2,997,893 | - | (238,468) | 2,759,425 |
| State Revolving Note Agreement SRF 350300 | 175,466 | - | (14,059) | 161,407 |
| Subtotal | 3,173,359 | - | (252,527) | 2,920,832 |
| Notes Payable - Direct Placement: | | | | |
| Note Payable - 2017 | 361,100 | - | (361,100) | - |
| Subtotal | 361,100 | - | (361,100) | - |
| Total Revenue Bonds and Notes | 10,211,163 | - | (949,327) | 9,261,836 |
| Other Liabilities | | | | |
| Total OPEB Obligation | 489,251 | 122,271 | (132,933) | 478,589 |
| Net Pension Liability | 19,573 | 160,624 | (20,786) | 159,411 |
| Compensated Absences | 406,806 | 122,378 | (181,144) | 348,040 |
| Total Other Liabilities | 915,630 | 405,273 | (334,863) | 986,040 |
| Total Business Type Activities | \$ 11,126,793 | \$ 405,273 | \$ (1,284,190) | \$ 10,247,876 |
| Total Activities | \$ 24,240,052 | \$ 12,612,635 | \$ (5,621,543) | \$ 31,231,144 |

Figure 13:
FY 23-24 City of Eustis Outstanding Business Type Activities Debt Service, Business Debt - \$10,247,876

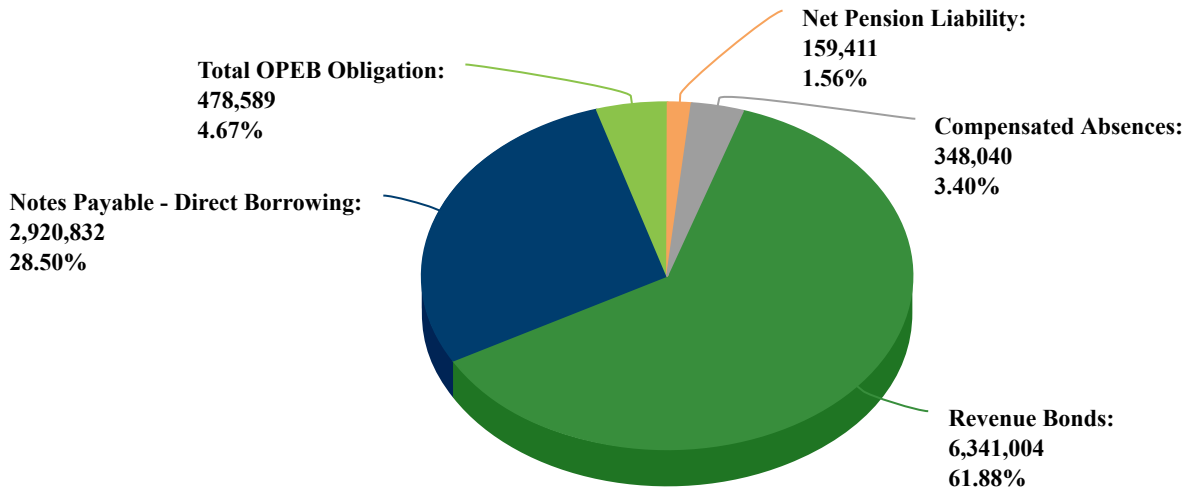
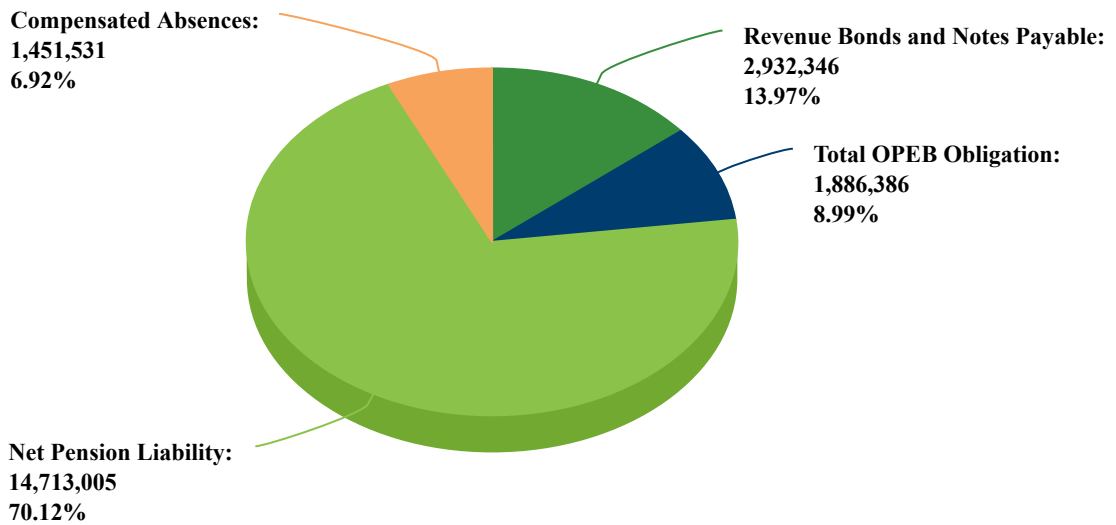


Figure 14:
FY 23-24 City of Eustis Outstanding Governmental Type Activities Debt Service Governmental Debt - \$20,983,268



City's Debt to Income Ratio and Borrowing Capacity

The debt-to-income (DTI) ratio is a financial metric that compares the amount of debt that the City has to its overall income. It provides an indication of the city's financial health and its ability to manage and repay its debt obligations based on its income sources.

A higher DTI ratio for a city indicates a larger amount of debt relative to its income, which can be a sign of financial strain and potential challenges in meeting debt repayment requirements. Conversely, a lower DTI ratio suggests a healthier financial position with a more manageable level of debt compared to its income.

The city's DTI ratio is an important consideration for lenders, investors, and credit rating agencies when evaluating the city's creditworthiness and financial stability. It helps assess the city's borrowing capacity and its ability to take on additional debt for capital projects or infrastructure improvements.

Maintaining a balanced DTI ratio is crucial for a city's long-term financial sustainability. It ensures that the city can meet its debt obligations while continuing to provide essential services and invest in its growth and development. Monitoring and managing the city's DTI ratio is essential for prudent financial planning and responsible fiscal management.

See Table 11 for the financial data, as of September 30, 2022.

DTI = (Total Overall Debt Service / Total Annual Revenue FY) *100

$(10,933,960 / 36,664,734) *100 = 29.82\%$

The City's present Debt-to-Income (DTI) ratio stands at 29.82%, and is in the recommended borrowing range of 28-36%, which is considered healthy and financially sound.

The city borrowing capacity refers to the maximum amount of funds that a city can borrow to finance various projects, initiatives, or infrastructure improvements. It represents the available financial resources that the city can utilize to invest in its development and meet its financial obligations.

The borrowing capacity of a city is determined by several factors, including its financial stability, revenue sources, existing debt obligations, creditworthiness, and legal constraints. It is typically evaluated based on various financial ratios and guidelines set by regulatory bodies or financial institutions.

A higher borrowing capacity indicates that the city has the ability to access more funds for capital investments or public projects. This enables the city to undertake essential infrastructure improvements, fund public services, stimulate economic growth, or address urgent community needs.

Proper financial planning, debt management strategies, and monitoring of the city's financial health are crucial to maintaining a healthy borrowing capacity and ensuring the city's long-term financial well-being. The recommended range for borrowing capacity typically falls between 30% and 40%, of the total assets, providing a guideline for responsible financial decision-making .

In FY 2023, the City fully repaid a loan of \$800,000 that was taken out in 2018 for the purchase of a Pierce Fire Truck. The loan reached its maturity, and the City successfully fulfilled its financial obligation by making the final payment. This repayment indicates the City's commitment to managing its debts and maintaining its financial responsibilities. By paying off the loan, the City reduces its long-term liabilities, increasing the borrowing capacity, and frees up resources for other financial needs or future investments..

The City has a currently designated borrowing capacity of \$9,705,116, equivalent to \$970,512 per year for the upcoming ten-year period.

This borrowing capacity is determined using the formula:

Borrowing Capacity = (Total Annual Revenue x Debt-to-Income Ratio) - Total Annual Debt Service.

Based on the City’s financials for FY 2022 (ACFR), with a total revenue of \$36,664,734, a Debt-to-Income Ratio of 29.82%, and a total borrowed debt service amount, paid in FY 2022 (see Table 11) amounting to \$1,228,307, the calculation is as follows:

$((36,664,734 \times 29.82\%) - 1,228,307) = \$9,705,116$, which is then divided by ten years to arrive at \$970,512 per year.

This borrowing capacity will provide the City with the means to secure funding for future capital projects during the FY 24-28 period.

Table 10:
Projected Annual Debt Service on Existing Loans (principal only)
FY 2024-2028

| Debt Description | Fiscal Year Ending September 30, 2022 | | | | | | |
|-------------------------------|---------------------------------------|------------------|----------------|----------------|----------------|------------------|--|
| | 2024 | 2025 | 2026 | 2027 | 2028 | Total | |
| SRF Loan - 2016 1.29% 350300 | 265,981 | 272,974 | 280,152 | 287,517 | 295,078 | 1,401,702 | |
| SRF Loan - 2016 1.39% 350302 | 251,211 | 257,836 | 264,636 | 271,615 | 278,778 | 1,324,076 | |
| Bond Series 2016 3.21% 242870 | 340,000 | 355,000 | 365,000 | 380,000 | 395,000 | 1,835,000 | |
| CRA Loan - 2020 2.88% 51460 | 123,549 | 2,527,558 | - | - | - | 2,651,107 | |
| Total | 980,741 | 3,413,368 | 909,788 | 939,132 | 968,856 | 7,211,885 | |

Table 11:

| Governmental Activities | | |
|-------------------------|-------------------|-----------------|
| Note Payable - 2018 | | |
| Fiscal Year | Principal | Interest |
| 2023 | \$ 160,000 | \$ 3,664 |
| Total | \$ 160,000 | \$ 3,664 |

| CRA Loan - 2020 | | |
|-----------------|---------------------|-------------------|
| Fiscal Year | Principal | Interest |
| 2023 | 120,051 | 78,097 |
| 2024 | 123,549 | 74,600 |
| 2025 | 2,528,746 | 71,001 |
| 2026 | - | - |
| 2027 | - | - |
| Total | \$ 2,772,346 | \$ 223,698 |

| Business-Type Activities | | |
|---------------------------------|---------------------|-------------------|
| State Revolving Loans | | |
| Fiscal Year | Principal | Interest |
| 2023 | 259,167 | 37,309 |
| 2024 | 265,981 | 33,902 |
| 2025 | 272,974 | 30,405 |
| 2026 | 280,152 | 40,929 |
| 2027 | 287,518 | 23,134 |
| 2028-2032 | 1,555,040 | 626,320 |
| Total | \$ 2,920,832 | \$ 791,999 |

| Revenue Bonds - 2016 | | |
|-----------------------------|---------------------|---------------------|
| Fiscal Year | Principal | Interest |
| 2023 | 330,000 | 223,456 |
| 2024 | 340,000 | 210,256 |
| 2025 | 355,000 | 196,656 |
| 2026 | 365,000 | 186,006 |
| 2027 | 380,000 | 171,406 |
| 2027-2032 | 2,145,000 | 616,431 |
| 2032-2036 | 2,035,000 | 174,625 |
| Total | \$ 5,950,000 | \$ 1,778,836 |

Table 12:**Long Term Debt Purpose and Obligations as of 9/30/2022**

| Description of Bonds | Purpose of Issue | Issued | Outstanding |
|---|-------------------------|----------------------|---------------------|
| Government Activities: | | | |
| Revenue Bonds and Note Payable | | | |
| Note Payable - 2018 | Public Safety | \$ 800,000 | \$ 160,000 |
| CRA Loan - 2020 | Comm. Develop. | 3,000,000 | 2,772,346 |
| Total Governmental Activities | | \$ 3,800,000 | \$ 2,932,346 |
| Business-Type Activities: | | | |
| Revenue Bonds, Series 2016 | Utility Improv. | \$ 7,680,000 | \$ 5,950,000 |
| Unamortized Bond Premium - 2016 | Utility Improv. | 504,691 | 391,004 |
| State Revolving Note Agreement SRF 350300 | Utility Improv. | 292,989 | 161,407 |
| State Revolving Note Agreement SRF 350302 | Nitrification | 5,264,258 | 2,759,425 |
| Total Business-Type Activities | | \$ 13,741,938 | \$ 9,261,836 |

City of Eustis Performance Measurement System and Budget Trends

The City of Eustis seeks opportunities to promote operational excellence and performance measurement goals. A successful performance management system is driven by local needs and designed to closely align with the City's vision, mission, core values, priorities, goals and strategic plan actions.

Operational excellence leads to reducing operating costs and increasing workplace productivity. It also creates an organizational culture that allows the City to support and improve valuable services for our community and achieve long-term sustainable goals and growth. The city of Eustis identifies performance measurement as an essential component of the budgeting process. It supports the research on performance measurement provided by the City Finance Department, assuring financial statements are prepared by GAAP (Generally Accepted Accounting Principles), which plays a vital role in the development of performance measurement in the public sector overall.

The systematic approach to performance management will help improve the City's daily decision-making effectiveness and efficiency.

Performance measurement is thoroughly integrated into a City's budgetary process to be effective. The natural relationship between performance measurement and budgeting can be briefly summarized as follows:

City of Eustis

The short-term goals are crucial in the City's Strategic Plan and City's Performance Measurement System Framework. These short-term objectives provide actionable, measurable targets that can be achieved in the near future, ensuring that the City is continuously moving forward and building momentum. In essence, while the strategic plan paints the big picture of where the City wants to be in the future, short-term goals provide a checklist of immediate actions to help get there. The effective execution of these short-term goals ensures that the City stays on track, making consistent progress towards realizing its strategic vision.

- Uses strategic planning to identify its broad organizational objectives, which it then translates into specific goals and objectives (City of Eustis Strategic Plan, including Priorities, Strategic Goals and Strategies).
- Frames its budgetary decisions based on results and outcomes that are directly linked to these specific goals and objectives (Annual City Budget Historical Data).
- Compares actual and projected results and outcomes and uses this analysis to identify any needed adjustments (Annual Budgeting Process).
- Uses performance measures to monitor actual results and outcomes:

The Performance Management System Framework reflects the practices by which performance management can be achieved. Continuous integration of these practices into the core operations of the City of Eustis enables performance management to produce long-lasting benefits. The core practices within the circle must be supported by visible leadership to sustain a culture of performance excellence.

The four components of Performance Management System are defined as:

- **Results and Standards:** Where do we want to be? City's management's commitment to a quality culture that aligns performance management practices with the organization's mission, vision and core values. City regularly considers customer feedback and enables transparency about

performance between leadership and staff. Strong community strategic plan has clear priorities, goals, strategies, and actions.

- **Measurement:** How will we know? Performance measurement is generally defined as regular measurement of outcomes and results, which generates reliable data on the effectiveness and efficiency of programs. Community strategic plan requires measurement to monitor performance progress.
- **Monitoring and Communicating Progress:** How well are we doing? City monitors the process to identify weaknesses and strengths and recalibrate departmental approach to make it more impactful; to improve the efficiency and accountability of the communication budget; and, most importantly, demonstrate and quantify the effectiveness of communication. City monitors their plans, documents progress, and communicates with the community to monitor performance progress.
- **Quality Improvement:** How will we improve? It consists of systematic and continuous actions that lead to measurable improvement in City services. It is establishing a program or process to manage change and achieve quality improvement in public service policies, programs, or infrastructure based on performance standards, measures, and reports. City might correct the course as needed, based on monitoring progress.

Performance Analysis targets the evaluation of the annual performance. Thus, it provides support for establishing control loops to influence operations on the one hand and to optimize processes in the long run on the other. Performance analysis can help to review departmental contributions towards a project or assignment that was prioritized by strategic plan.

Figure 15:

City of Eustis Performance Management System Framework



Developing Performance Measures:

- Revenue Growth - Citywide (Annual Comprehensive Financial Report)
- Net Position (ACFR) – Citywide (Annual Comprehensive Financial Report)
- Number of Employees (Annual Comprehensive Financial Report)
- Number of Customers Requesting Service (Annual Comprehensive Financial Report)

Output Measures:

- Number of Permit Applications Reviewed (City Manager Letter Information)
- Police and Fire Reports Filed (City Manager Letter Information)
- Increase in New Business (Development Services Report)

Outcome Measures:

- Standardized Testing Scores (Demographic Data)
- Change in Criminal Activity (Sheriff’s Office Reports)
- Miles of Streets Maintained (Public Works Reports)
- Numbers of Water Units Served (Public Works Reports)

Efficiency Measures:

- Youth & Sport Activities Data (City Manager Letter Information)
- After School Programs (City Manager Letter Information)
- Cultural Services Events (Parks & Recreation reports)
- Amount of Employment Applications and New Recruitment (City Manager Letter Information).

Active integration of performance measures consistently throughout the budget process is important in determining real budget figures, communication effects and assurance of correct spending of taxpayers’ dollars.

Table below is a summary of City of Eustis financial results for the last five fiscal years.

Budget Trends and City Financial Performance Analysis

The Multi-Year Budget Trend Analysis is a tool that projects what future budgets might look like based on current appropriation and revenue trends and anticipated economic growth over the analysis period. Since this analysis contains many assumptions, even a minor change in any of the assumptions can make a significant difference to the surplus/deficit trend. If the estimated and projected assumptions contained in the analysis do not materialize, the projections will be adjusted accordingly.

Using the fiscal years 2020-22 of the actual budget, current trends are analyzed and forecasted through the fiscal year ending September 30, 2024.

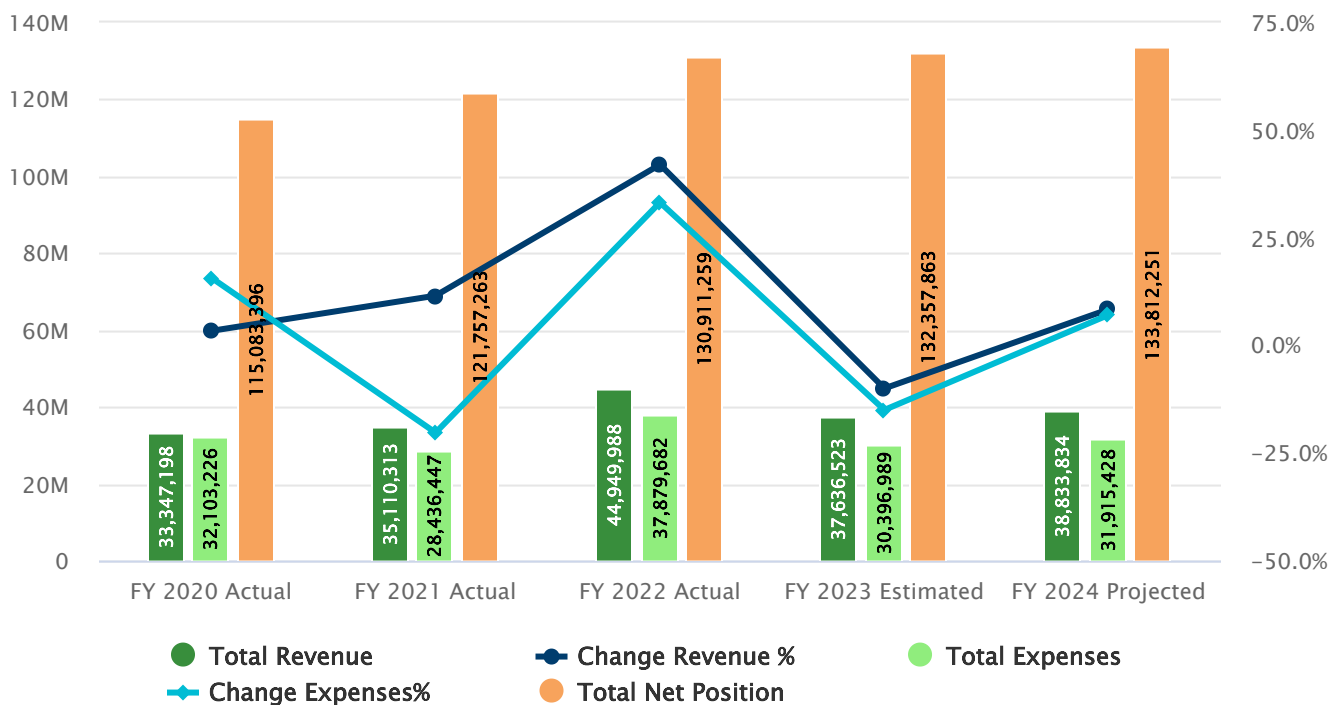
Key assumptions include:

- Water and Sewer Services Revenue growth 2.5% annually;
- Other Revenues growth 3% annually;
- Revenues from fines & forfeitures will remain flat;
- Cost of COLA adjustment 5% for all full-time employees;
- Flat pay of \$1,000 to every current full time employee in FY 2024;
- Operating cost due to inflation, services and commodities increase, grow by 5% annually;

Table 13:
City of Eustis Financial Performance with Estimated / Projected Data

| City Performance Measures | Measure Type | Strategic Plan Goal | FY 2020 Actual | Change % 2020/2019 | FY 2021 Actual | Change % 2021/2020 | FY 2022 Actual | Change % 2022/2021 | Change of Actual FY 2022/2020 | Change % 2022/2020 | FY 2023 Estimated | Change % 2023/2022 | FY 2024 Projected | Change % 2024/2023 |
|---------------------------|--------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Revenue | | | | | | | | | | | | | | |
| Governmental Activities | devel. perf. | Goal #3 | 21,255,411 | -0.83% | 25,367,777 | 4.01% | 29,683,949 | 17.01% | 8,428,538 | 39.65% | 23,520,989 | -20.76% | 24,273,661 | 3.20% |
| Business Activities | devel. perf. | Goal #3 | 12,091,787 | 4.19% | 13,003,041 | 7.54% | 15,266,039 | 17.40% | 3,174,252 | 26.25% | 14,115,534 | -7.54% | 14,560,173 | 3.15% |
| Total Revenue | | | 33,347,198 | 3.36% | 35,110,313 | 11.54% | 44,949,988 | 28.03% | 11,602,790 | 34.79% | 37,636,523 | -16.27% | 38,833,834 | 3.18% |
| Expenses | | | | | | | | | | | | | | |
| Governmental Activities | devel. perf. | Goal #3 | 22,474,190 | 9.28% | 21,622,786 | -13.34% | 24,542,794 | 13.50% | 2,068,604 | 9.20% | 20,734,496 | -15.52% | 21,750,486 | 4.90% |
| Business Activities | devel. perf. | Goal #3 | 9,629,036 | 6.46% | 10,767,556 | -6.94% | 13,336,888 | 23.86% | 3,707,852 | 38.51% | 9,662,492 | -27.55% | 10,164,942 | 5.20% |
| Total Expenses | | | 32,103,226 | 15.74% | 28,436,447 | -20.28% | 37,879,682 | 33.21% | 5,776,456 | 17.99% | 30,396,989 | -19.75% | 31,915,428 | 5.00% |
| Net Position | | | | | | | | | | | | | | |
| Governmental Activities | devel. perf. | Goal #3 | 64,252,848 | 0.94% | 68,691,230 | 6.91% | 75,916,075 | 10.52% | 11,663,227 | 18.15% | 76,675,236 | 1.00% | 77,411,318 | 0.96% |
| Business Activities | devel. perf. | Goal #3 | 50,830,548 | 1.29% | 53,066,033 | 4.40% | 54,995,184 | 3.64% | 4,164,636 | 8.19% | 55,682,627 | 1.25% | 56,400,933 | 1.29% |
| Total Net Position | | | 115,083,396 | 2.23% | 121,757,263 | 11.31% | 130,911,259 | 7.52% | 15,827,863 | 13.75% | 132,357,863 | 1.11% | 133,812,251 | 1.10% |

Figure 16: City of Eustis Financial Performance and Budget Trends



City Financial Performance Analysis

The financial performance analysis of the City covers a span of five years, including three years FY 2020-2022 with actual data and the estimated and projected data for FY 2023-24. The analysis reveals that the City of Eustis has experienced consistent growth in revenue and total net position since FY 2020. However, there was a decrease in expenses in FY 2021 followed by an increase in FY 2022.

Looking ahead, the estimated actuals for FY 2023 indicate a decline in the City's revenue and expenditures, both in governmental and business activities. This can be attributed to economic stagnation and high inflation during that period. However, the estimations for FY 2024 forecast a slight decrease in revenue and expenditures, with hopes that the economy will recover. These performance measures are citywide and align with Goal #3 of the City Strategic Plan, which aims to provide quality, competent, and cost-effective governmental public services.

More specifically, the revenue growth between FY 2021 and FY 2022 experienced a positive change of 28.03% indicating a healthy growth trend. On the other hand, expenses saw a slightly higher growth rate of 33.21%, surpassing the revenue growth. The net position showed a growth of 7.52%, with governmental activities growing by 10.52%, and business activities growing by 3.64%. This growth in governmental activities can be primarily attributed to city development and the construction of new subdivisions, which boosted governmental activities revenue.

The positive revenue growth signifies a healthier and more prosperous economy, leading to various benefits such as increased job opportunities, higher wages, and additional funding for government projects and services. The combined effect of the total revenue growth and the federal American Rescue Plan Act (ARPA) ensured the continuity of City services during this period. Generally, the City's business activities generate higher revenue due to charges for water and sewer services. When considering the actual change between FY 2020 and FY 2022, revenue exhibited significant growth of 34.79%, while City expenses increased by only 17.99%. The total net position experienced a growth of 13.75%.

The financial performance chart and budget trends of the City clearly demonstrate that the revenue consistently outpaces the growth in expenditures. This indicates a positive trend where the City's revenue consistently exceeds its expenditure growth. It is expected that FY 2024 will be more productive than FY 2023, resulting in an elevated financial performance for the City, reaching a new and higher level.

Overall, the City's financial performance and revenue growth demonstrate a competent managerial approach in addressing the City's needs and effectively navigating the challenges posed by the current economic situation.

Table 14:

Measures by Department FY 2023-24 Summary Analysis

| Department Performance Measures Summary | FY 2021 Actual | FY 2022 Actual | | FY 2023 Estimated | | FY 2024 Projected | |
|---|--------------------------|--------------------------|-------------|--------------------------|-------------|--------------------------|-------------|
| | Strategic Plan Goal Data | Strategic Plan Goal Data | Change % | Strategic Plan Goal Data | Change % | Strategic Plan Goal Data | Change % |
| Police Department Services | 42,262 | 42,226 | -0.1% | 41,956 | -0.6% | 42,270 | 0.7% |
| Fire Department Services | 7,868 | 8,652 | 10.0% | 9,053 | 4.6% | 10,346 | 14.3% |
| Memorial Library Services | 253,486 | 264,201 | 4.2% | 268,983 | 1.8% | 275,601 | 2.5% |
| Parks & Recreation Services | 35,651 | 46,685 | 31.0% | 57,650 | 23.5% | 64,150 | 11.3% |
| Building Services | 6,544 | 8,417 | 28.6% | 8,344 | -0.9% | 7,769 | -6.9% |
| Development Services | 439 | 201 | -54.2% | 180 | -10.4% | 273 | 51.7% |
| Code Enforcement Services | 6,600 | 6,883 | 4.3% | 6,819 | -0.9% | 6,870 | 0.7% |
| Finance Services | 800 | 827 | 3.4% | 845 | 2.2% | 852 | 0.8% |
| Procurement Services | 842 | 877 | 4.2% | 884 | 0.8% | 890 | 0.7% |
| Human Resources Services | 1,083 | 1,122 | 3.6% | 1,034 | -7.8% | 1,146 | 10.8% |
| Public Works Street Maintenance | 36,734 | 36,961 | 0.6% | 37,301 | 0.9% | 37,400 | 0.3% |
| Public Utilities Services | 16,369 | 16,673 | 1.9% | 17,200 | 3.2% | 17,335 | 0.8% |
| Total | 408,677 | 433,725 | 6.1% | 450,249 | 3.8% | 464,902 | 3.3% |

City Departmental Performance Analysis

The departmental performance analysis was measured using five years of data, covering 2021-22 as actual data and estimating FY 2023-24 as projected data of departmental performance measures - Table 14. The performance effectiveness measures are based on citizen surveys and departmental statistical data and on a summary of departmental performance programs presented at the end of each department’s information.

When comparing the actual data from FY 2021 to FY 2022, the overall departmental performance was 6.1%, showing a slight decrease of 0.6% compared to the previous year’s 6.8%, mainly due to high inflation. The total estimated departmental performance for the last year was 10.1%, while the actual increase in performance between FY 2022 and 2023 is 3.8%, which is 2.2% higher than was projected last year. The growth of public services in Police, Library, Code Enforcement Services, Finance, HR Services, PW Street Maintenance is slightly decreased in FY 2024 numbers, with a projected increase of only 2.1% due to the slow economy and high inflation in FY 23-24. Despite this, the departmental performance is gradually improving, working towards reaching the FY 2020 level.

The best performance in FY 2022 has been presented by three City departments: Parks & Recreation, Fire and Building Services, with performance increased by 31.0%,10.0%, and 28.6%, respectively. The Code Enforcement, Finance, Purchasing, Human Resources, PW Street Maintenance Memorial Library, Building Services, Code Enforcement, Human Resources, and Public Utilities showed an overall increase in services in FY 2022. Police, Development, show slight decrease in services in FY 2022, due to the slight decline in the City businesses development.

In the estimated FY 2023 Parks & Recreation showed a substantial increase in services by 23.5%, attributed to new Kayak Rental installation, and increase in family and children programs. Other departments, including the Fire Department, Memorial Library, Finance and Purchasing Services, PW Street Maintenance and Public Utilities Services, showed continuous increase in public services

ranging from 0.8% to 4.6%. However, Police, Building, Development Services, Code Enforcement Services, and Human Resources Services showed a decrease in services. The Police Department's decrease was associated with the hiring of five new cadets who underwent the cadet apprenticeship program and transitioned to full-time Police Officers. Two of these department performances also slightly decreased compared to the previous year: Fire by 5.4%, Parks & Recreation by 7.5%. Development Services increased significantly in FY 2022 by 43.8% due to increased City development and new building construction.

Looking ahead to projected FY 2024, Fire, Parks & Recreation, Development Services, and Human Resources are expected to demonstrate optimistic increases in services, projected at 14.3%, 11.3%, 51.7% (under new leadership), and 10.8%, respectively. Other departments such as Police, Library, Code Enforcement, Finance and Purchasing, Human Resources, Public Utility Services and Public Works Services also show a slight increase in services. The Building department is the only one department projecting a slight decrease in services due to the finalization of many new building constructions the following year.

The economy's high 6.5% inflation contributed to a decrease in estimated services levels in FY 2023 to 3.8%, down from 6.1% the previous year. Looking forward, FY 2024 projected data shows slight decrease in services by 0.5%.

Considering the current economic situation, the City of Eustis is still recovering from economic stagnation. The current economic outlook is not very positive, and it is anticipated that it might be necessary for another two years to reinstate departmental effective performance to the standards attained in pre-recession time.

BUDGET-IN-BRIEF



Table 15:

**All Funds Budget Summary
Fiscal Year 2023-24**

| Fund No. | Fund Name | Estimated Beginning Fund Balance | Plus: Revenues | Less: Expenditures | Less: Reserves | Estimated Available Fund Balance | Estimated Ending Fund Balance |
|-----------------|---------------------|---|-----------------------|---------------------------|-----------------------|---|--------------------------------------|
| 001 | General | 15,582,735 | 24,318,859 | 23,886,911 | 5,971,728 | 10,042,955 | 16,014,683 |
| | Library | | | | | | |
| 006 | Contribution | 27,429 | 1,965 | 8,200 | 29,726 | (8,532) | 21,194 |
| 010 | Sales Tax Revenue | 1,546,417 | 5,480,741 | 6,043,046 | - | 984,112 | 984,112 |
| | Law Enforcement | | | | | | |
| 011 | Education | 51,966 | 53,700 | 73,000 | 32,666 | - | 32,666 |
| 012 | Police Forfeiture | (1,754) | 20,900 | 13,900 | - | 5,246 | 5,246 |
| 013 | Street Improvement | 764,308 | 2,110,794 | 2,783,020 | - | 92,082 | 92,082 |
| | Community | | | | | | |
| 014 | Redevelopment | 1,480,790 | 1,477,897 | 1,610,967 | 397,224 | 950,496 | 1,347,720 |
| 020 | Building Services | 1,330,090 | 1,155,900 | 787,596 | 194,201 | 1,504,193 | 1,698,394 |
| | Stormwater Utility | | | | | | |
| 049 | Revenue | 707,546 | 890,200 | 994,493 | 248,623 | 354,630 | 603,253 |
| | Water & Sewer | | | | | | |
| 040 | Revenue | 17,616,542 | 13,697,300 | 14,249,351 | 3,513,534 | 13,550,957 | 17,064,491 |
| | Reclaimed Water | | | | | | |
| 041 | Projects | 170,109 | 2,600 | - | - | 172,709 | 172,709 |
| 042 | Water & Sewer R&R | 13,543,195 | 9,972,942 | 15,734,463 | - | 7,781,674 | 7,781,674 |
| | Fire Prevent. | | | | | | |
| 059 | Capacity Exp. Trust | 87,542 | 42,500 | 1,400 | - | 128,642 | 128,642 |
| | Greenwood | | | | | | |
| 060 | Cemetery Trust | 299,835 | 17,200 | 43,000 | 274,035 | - | 274,035 |
| 061 | Police Pension | 22,784,388 | 3,453,000 | 1,900,000 | 24,337,388 | - | 24,337,388 |
| 062 | Fire Pension | 12,875,633 | 2,915,000 | 1,250,000 | 14,540,633 | - | 14,540,633 |
| | Parks & Rec | | | | | | |
| 063 | Capacity Exp. Trust | 306,107 | 95,000 | 3,100 | 398,007 | - | 398,007 |
| | Law Enforce. | | | | | | |
| 064 | Capacity Exp. Trust | 408,027 | 44,200 | 201,065 | 251,162 | - | 251,162 |
| 065 | Water Impact Trust | 7,431,168 | 166,000 | 1,128,000 | 6,469,168 | - | 6,469,168 |
| 066 | Sewer Impact Trust | 6,494,014 | 712,800 | 691,337 | 6,515,477 | - | 6,515,477 |
| | Economic | | | | | | |
| 068 | Development Trust | 104,650 | 377,642 | 481,780 | - | 512 | 512 |
| | Library Capacity | | | | | | |
| 069 | Exp. Trust | 94,602 | 41,500 | 17,600 | 118,502 | - | 118,502 |
| | TOTAL | 103,705,339 | 67,048,640 | 71,902,229 | 63,292,074 | 35,559,676 | 98,851,750 |



Table 16:

**Budget Process
Calendar FY 2023-24**

| Date | Notes | Activity/Requirement | Participants |
|------------------------|--------------|--|---|
| February 01, 2023 | ** | CIP Gravity System is Open for Departmental CIP Requests Filing | CIP Project Team |
| February 23, 2023 | | Pre Budget Planning & Priority Workshop | City Manager & Commission |
| March 15, 2023 | | CIP Request Forms due to Budget from Departments | CIP Project Team |
| April 3, 2023 | | Preliminary Revenue Estimates Prepared by Finance Department | Finance Department |
| April 5, 2023 | | Edmunds Budget Entry Screens Opened for Department Entry | Finance Department |
| April 5, 2023 | | Distribute Budget Manual & Request Forms to Departments | Finance Department |
| April 6, 2023 | | Print City Manager’s Proposed CIP Book | Finance Department |
| April 7, 2023 | | Preliminary CIP Revenue Review and Departmental Requests Meeting | Finance Director and City Manager |
| April 14, 2023 | | 1st Round CIP Meetings & Review (Individual) | City Manager & CIP Project Team |
| April 17, 2023 | | 2 nd Round CIP Meetings as Needed (Individual) | City Manager & CIP Project Team |
| April 18, 2023 | | 3 rd Round CIP Meetings as Needed (Individual) | City Manager & CIP Project Team |
| April 20, 2023 | | Preliminary Budget Workshop | City Manager & City Commission |
| May 6, 2023 | | Due Date for Department Budget Entry | CIP Project Team |
| May 8, 2023 | | Due Date to Budget for Position and/or Operating Capital Request Forms | CIP Project Team |
| May 8, 2023 | | Edmunds Budget Entry Screens Locked to Departments | Finance Department |
| June 1, 2023 | | Preliminary Tax Info from Property Appraiser/ Adjust Ad Valorem Budget Office | |
| June 1 - June 30, 2023 | | Prepare City Manager’s Proposed Budget Book | Finance Department |
| June 5-6, 2023 | | General Fund Summary Meeting | City Manager & Finance Department |
| June 15, 2023 | | CIP Workshop presentation and Preliminary Budget and Proposed Millage Presentation and Adjusted Ad Valorem Review | Finance Department |
| June 20, 2023 | | Print City Manager’s and City Commission’s Proposed Budget Books | Finance Department |
| June 21, 2023 | | Submit City Manager’s Proposed Budget to the City Commission | Finance Department |
| June 29, 2023 | ** | City Commission Proposed Budget Review & Approval Workshop | City Commission, Finance Department, CIP Project Team |

Table 16:

| Date | Notes | Activity/Requirement | Participants |
|------------------------------|--------------|---|---|
| July 11, 2023 | | City Commission Proposed Budget Review & Approval Workshop | City Commission, Finance Department, CIP Project Team |
| July 13, 2023 | | City Commission Proposed Budget Review & Approval Workshop | City Commission, Finance Department, Department Directors |
| July 25, 2023 | */** | City Commission Proposed Budget Review & Approval Workshop | City Commission, Finance Department, Department Directors |
| July 27, 2023 | */** | City Commission Proposed Budget Review & Approval Workshop | City Commission, Finance Department, Department Directors |
| July 17 - August 24, 2023 | | Make Revisions and Prepare the Proposed Tentative Budget Book for First Hearing | Finance Director, Finance Department |
| August 1, 2023 | | Last Day for Changes to Proposed Tentative Budget | Finance Director, Budget Office |
| August 10, 2023 | ** | Second Read Ordinance Updating CIE for CIP | City Commission |
| August 14, 2023 | * | Property Appraiser Mails “Notice of Proposed Property Taxes” TRIM Notices to Residents | Property Appraiser |
| August 24, 2023 | ** | Acceptance of CIP 2024-28 Plan | City Commission |
| August 24, 2023 | ** | First Read Ordinance Updating CIE for CIP | City Commission |
| August 24, 2023 | ** | Acceptance of CRA Budget | City Commission |
| August 24, 2023 | * | Certify Millage Rate (Certify Proposed Millage Rate & Date for the Tentative Budget Hearing with Property Appraiser) | Finance Director |
| September 7, 2023 | */** | Proposed Tentative Budget Book to Commission | Finance Director, City Commission |
| September 7, 2023 | */** | Hold First Budget Hearing to Adopt Budget & Millage | City Commission and Public |
| September 18, 2023 | | Advertise in the Newspaper Intent to Adopt a Final Budget | Finance Department |
| September 21, 2023 | */** | Hold Final Hearing to Adopt Final Budget and Millage | City Commission and Public |
| September 27, 2023 | * | Certify Final Millage to Property Appraiser | Finance Department |
| September 29, 2023 | | Distribute Final Budget Books | Finance Department |
| October 1, 2023 | | New FY 2024 Budget Goes Into Effect | Finance Department |

* Requirement of State Law under TRIM

** City Commission involvement



City of Eustis



The Fiscal Year October 1, 2023 - September 30, 2024 Budget

Budget Overview

The City of Eustis Budget serves as much more than just a financial plan. It also meets four essential purposes:

Policy Document

The Adopted Budget informs the reader about the City of Eustis and its policies that guide the prioritization of the spending of resources. The City Manager’s Budget Message provides a condensed analysis of the Adopted Budget, highlighting the central issues in developing the budget as well as establishing the theme for the Fiscal Year. The Adopted Budget includes the organization-wide financial and programmatic policies and goals that address long-term financial issues, as well as short-term operational policies that direct the development of the annual budget. The Adopted Budget provides information about the services the City will provide for the fiscal year beginning October 1, 2023, and extending to September 30, 2024. The City of Eustis has introduced a well-structured process focused at systematically evaluating the entire spectrum of its municipal policies. This careful assessment is carried out under guidance of the City’s management team, who play a crucial role in ensuring that these policies not only maintain their current relevance but also align them with the ever-evolving mandates and regulations that govern them.

Financial Plan

The Adopted Budget demonstrates the financial plan of the City, detailing the costs associated with providing municipal services and how the services will be funded. The Budget Summaries provide the reader with an at-a-glance view of all appropriated funds’ revenue sources and expenditures/expenses by program, object category, and fund. The Adopted Budget explains the underlying assumptions for revenue estimates and analyzes significant revenue trends. In addition, projected beginning and ending fund balances are shown for the fiscal year, demonstrating the anticipated changes in fund balances from one year to the next.

Operations Guide

The Adopted Budget provides detailed information on how the City and departments are organized. Within the departmental sections, the reader is provided information about the activities, services, and functions that are carried out by each department in support of the overall City Commission goals and objectives. Included is also an organization chart, authorized positions, budget highlights, and budgetary appropriation.

Communications Device

The Adopted Budget provides the reader with summary information to assist with understanding revenue sources and planned fiscal spending that supports the established goals and objectives. Included in the Adopted Budget document is a table of contents and a glossary to enable the reader to locate information and to understand the terminology used throughout the document. Charts, graphs, and tables are strategically used to provide a visual demonstration of the narrative presented. The City Manager’s Budget Message provided at the beginning of the Adopted Budget document provides the reader with a condensed analysis of the financial plans for the fiscal year 2023-24 for the City of Eustis.

Budget Process

Budgetary Basis

The budget for the governmental funds is adopted on a ***modified accrual basis*** consistent with generally accepted accounting principles (GAAP). The budget for the enterprise funds is adopted on a non-GAAP accrual basis to reflect the budget versus actual information related to “operations and maintenance” as defined in bond covenants. This is identical to the basis of accounting used in the Annual Comprehensive Financial Report (ACFR).

The foundation of the modified accrual basis of budgeting closely mirrors the basis of accounting, establishing a parallel framework that guides financial management and reporting in the public sector. The alignment between these two concepts is crucial for ensuring transparency, accuracy, and consistency in budgeting and financial reporting practices. Underlying this alignment is the emphasis on distinguishing between short-term operational activities and longer-term capital investments. The modified accrual basis of budgeting, like the basis of accounting, seeks to strike a balance between addressing immediate financial needs and capturing the broader financial impact of capital projects and long-term obligations. By mirroring the basis of accounting, the modified accrual basis of budgeting ensures that budgeting decisions are reflective of the financial reality and can be compared to actual financial outcomes reported in financial statements.

The modified accrual basis of accounting is followed by all Governmental Fund Types and Agency Funds. Under the modified accrual basis, expenditures other than un-matured interest on general long-term debt are recognized at the time fund liabilities are incurred, if measurable. Revenues are recognized in the accounting period when they become measurable and available. Revenues that are susceptible to accrual are as follows:

- Federal and State Shared Revenues
- Federal and State Grants
- Interest Income
- Rental of Assets and Charges for Services
- Franchise Fees and Utility Taxes

Proprietary and Pension Trust Funds are maintained on an accrual basis with revenues being recognized when earned and expenses recognized when incurred.

Budget Decision-Making Process:

Municipal budget decisions play a pivotal role in shaping the trajectory of a City’s growth, development, and overall well-being. These decisions are integral to allocating financial resources efficiently and effectively, ensuring that the municipality can achieve its organizational and community

goals. The process of making municipal budget decisions is carefully structured to support these priorities and promote the betterment of both the organization and the community it serves.

- *Goal Identification:* The process begins with identifying the organization's goals and priorities. These may include enhancing public services, improving infrastructure, fostering economic development, ensuring public safety, and preserving the environment, among others.
- *Budget Development:* City departments collaborate to create budget proposals aligned with the identified by City Strategic Plan goals. These proposals outline resource needs, program costs, and potential impact on the community.
- *Prioritization:* The proposed budgets are reviewed and evaluated by city officials, department heads, and community representatives. Prioritization occurs based on alignment with organizational objectives and community needs.
- *Resource Allocation:* The available financial resources are allocated to various departments and programs based on the established priorities. Trade-offs are considered, as funding one initiative might mean reducing resources for another.
- *Public Input:* Many municipalities encourage public participation and transparency by soliciting input from residents, community organizations, and businesses. Public hearings and City Hall meetings provide opportunities for citizens to voice their preferences and concerns.
- *Refinement and Approval:* Budget proposals are refined based on stakeholder input and discussions. The final budget is then presented to the appropriate governing body, such as the city council or board of supervisors, for approval.

Budgetary Support for Organizational and Community Goals:

The City budget serves as a financial blueprint that supports both, the organizational goals and the broader goals of our community. It outlines how financial resources will be allocated to various programs, services, and initiatives to achieve specific outcomes. Here's how the budget plays a crucial role in supporting both organizational and community goals:

- *Alignment:* The budget decisions are closely tied to the organization's strategic goals and priorities. Funds are allocated to programs and initiatives that directly contribute to achieving these objectives.
- *Resource Allocation:* Budgets provide the necessary financial resources for essential services such as public safety, education, healthcare, infrastructure maintenance, and more. Allocating resources to these areas enhances the quality of life for residents and supports community development.
- *Strategic Initiatives:* City sets aside resources for strategic initiatives that address specific challenges or opportunities within the community. This could include economic development projects, environmental sustainability efforts, and community engagement programs.
- *Innovation:* Budgets can fund innovation and technological advancements, allowing cities to stay competitive and provide modern services to their residents. Investments in innovative technologies, digital platforms, and improved communication channels enhance efficiency and accessibility.
- *Safety and Security:* Adequate funding for public safety agencies, emergency response services, and disaster preparedness ensures the safety and security of the community, enhancing residents' sense of well-being.

- *Equity and Social Services:* Budget decisions also play a role in promoting equity and inclusion. Funds can be allocated to support underserved populations, improve access to resources, and address disparities within the community.
- *Accountability and Reporting:* Budgets establish a framework for accountability, as expenditures are tracked and measured against expected outcomes. Transparent reporting ensures that the community can assess how resources are being utilized to support their priorities.

The process of making municipal budget decisions is a vital component of governance that directly impacts the well-being of both the organization and the community it serves. By aligning resources with organizational goals, prioritizing community needs, and fostering transparency and public engagement, the City of Eustis can effectively allocate funds to support a thriving and sustainable community.

Budget Procedures

Florida Statute Sec. 166.241 requires that municipalities establish a fiscal year beginning October 1 and ending September 30. In accordance with the Charter of the City of Eustis, the City Manager shall prepare and recommend to the City Commission a budget for the next succeeding fiscal year. The City of Eustis' annual budget is a public policy process resulting in a fiscal plan for the allocation of municipal resources to achieve results in specific programs. The Finance Department coordinates the budget process which begins in February and ends in September. This process combines financial forecasting and fiscal strategizing to identify challenges, opportunities, causes of fiscal imbalances, and the development of a long-term financial plan that ensures fiscal sustainability. The process is designed to identify service requirements, develop strategies to meet those needs, provide available resources, and allocate appropriations to execute a plan to meet the service requirements in alignment with City Commission goals and objectives.

The budget is prepared with reference to the operational requirements and capital outlays needed to provide for the needs and growth of the City, specifying anticipated sources and amounts of revenue as well as expenditures. The City generally desires to live within its means by keeping ongoing operating costs at or below anticipated operating revenues. A recurring challenge that faces the City is the ability to provide sufficient funding for responsible operations and maintenance of the services provided and to hire and retain an excellent workforce through a competitive employee compensation package. As the General Fund provides the funding for the primary governmental services, special attention is paid to this fund. The main financial resource for this fund is Ad Valorem taxes, derived from property values throughout the City. The City fully strives to diversify its revenue base if possible. As the Water and Sewer Utility Fund is an enterprise fund operated in the same manner as a business, the legally enacted budget for this fund is developed to provide financing for anticipated operating and capital needs.

Budget Adoption

The City's budget is adopted by the fund at the object level through resolutions at a public hearing held during the first and last scheduled City Commission meeting each September. Upon final adoption, the budget is in effect for the fiscal year, with the amounts stated therein being appropriated to the objects and purposes named therein.

Public participation in the budget process is encouraged. Prior to adoption, the City Commission holds several public budget workshops to review the major issues, programs, and capital projects to be included in the adopted budget. In addition, there are two public hearings in which the citizens

can question the City Commission on matters regarding the adopted budget. The scheduled times and locations of these meetings are advertised in accordance with State of Florida statutes on the City’s website and at the City Hall facilities.

Budget Amendments

Amendments that alter the total original budget appropriation in a fund are brought back to the City Commission for consideration and approval. Appropriations that are re-allocated within a fund and do not change the original budget appropriation may be approved by the City Manager. In addition, all capital purchases and/or changes to budgeted capital purchases must be approved by the Commission. The classification detail at which expenditures may not legally exceed appropriations is at the total fund level.

Balanced Budget

A balanced budget is a budget (i.e., a financial plan) in which revenues are equal to expenditures, such that there is no budget deficit or surplus. Although the concept of a balanced budget applies to any organization that generates operating revenues and incurs operating expenses. Although the term balanced budget points towards a breakeven between surpluses and deficits, it can also be a budget that posts a surplus but not a deficit. Therefore, revenues may be greater than expenses in a balanced budget, but not vice versa.

Planning a balanced budget helps the City to avoid excessive spending and allows them to focus funds on areas and services that require them the most. Furthermore, achieving a budget surplus can provide funds for emergencies, e.g., if the municipality wishes to increase spending during a recession without having to borrow.

Truth-In-Millage (TRIM) Requirements

Chapters 200 and 218 F.S. details the Truth in Millage (TRIM) requirements and requires the adoption of the millage rate and budget resolution by separate votes. The process begins with the County Property Appraiser certifying the taxable property values to the City, which are then used as a basis for determining the millage rate for the upcoming year. The resolutions for the adoption of the tentative millage rate and budget, and the final millage rate and budget, are certified to the Florida Department of Revenue. In accordance with TRIM requirements, two public hearings are held - one to adopt a tentative millage rate and budget and one to adopt a final millage rate and budget. The first or “tentative” hearing is advertised on the “Notice of Proposed Property Taxes” (TRIM Notice) mailed to City property owners from the Property Appraiser’s office. This hearing adopts a tentative millage rate and tentative budget. The final TRIM hearing is advertised in a newspaper of general circulation in Lake County. Both public hearings allow the public to speak to the City Commission and ask questions about the tentative and final millage rate and budget. The final TRIM hearing is held prior to October 1.

Listed further, the FY 2023-24 Budget Calendar at-a-glance, which provides the reader with condensed information regarding the specific functions and deadlines in the budgetary process that are defined to meet all State and City budgetary adoption requirements.

Budget Document Organization

The budget document is organized in the following sequential parts:

1. *Table of Contents*
2. *City Manager's Message-The Letter of Transmittal*
This section includes the City Manager's message to the City Commission describing the budget as presented and factors that were considered in the preparation of the budget.
3. *City of Eustis Profile*
This section introduces the reader to the City of Eustis, FL. Included is a map detailing the location of Eustis, FL,
4. *Vision, Mission, Core Values, & Strategic Plan*
This section outlines the City's Vision, Mission Statement, Core Values, Strategies, and Goals for its future direction.
5. *Ad Valorem Millage Ranking*
This section demonstrates the City of Eustis millage position among the other municipalities in the County.
6. *Citywide Organization Chart and Authorized Personnel Comparison*
This section depicts the City's reporting structure and distribution of its human resource assets.
7. *Budget-in-Brief Section*
This section provides the reader with information helpful for understanding the City's process of developing the annual budget. Included are narratives about the budget process, fund types and basis of budgeting, revenue sources and trends, and financial policies. Also included is a section devoted to the City's debt situation listing its outstanding issues, debt service funding sources, and overall debt policy.
8. *Budget Calendar*
This calendar provides key dates and events throughout the course of the budget development cycle.
9. *All Funds Budget Summary*
This section provides the budgeted revenue, expense, and fund balance scenarios for all the City's funds.
10. *Expenditures – Departmental Details*
Department budgets support the goals and objectives established by the City Commission. Each departmental section provides detailed personal services, operating expenditures, and capital outlay by departmental division line items. The capital outlay schedule includes both: additional new items as well as replacement items.
11. *Glossary*
This section defines technical terms related to finance and accounting, as well as non-financial terms related to the City.

Financial Structure

A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein that are segregated for carrying on specific activities or attaining certain

major objectives in accordance with special regulations, restrictions, or limitations. Appropriated funds are segregated by governmental funds and enterprise funds. Governmental funds are used to account for most of the City's tax-supported activities. Enterprise funds are used by the City to account for revenue sources derived from fees charged to third parties to provide for ongoing operating and capital needs. The City has fiduciary funds which are not budgeted as these resources are held by the government as a trustee and cannot be used to support the government's own programs.

Governmental-Type Funds

The City's Governmental Funds consist of the General Fund, Special Revenue Funds, and Capital Projects Funds.

General Fund

The General Fund is the general operating fund of the City. It is used to account for all financial resources, except those required to be accounted for in another fund. Resources include taxes, franchise fees, state and local shared revenues, grants, fees, fines and forfeitures, charges for services, and miscellaneous revenues. Services provided using these revenue sources in the General Fund include general government, public safety, physical environment and transportation, and culture and recreation.

Special Revenue Funds

Various special revenue funds are appropriated to specific revenue sources that are legally or administratively restricted to expenditures for specified purposes. The following are the major special revenue funds the City of Eustis appropriates:

- *Street Improvement Fund* – To account for monies received from motor fuel gas tax sources with the sole purpose of maintenance of the streets and right-of-way within the city.
- *Community Redevelopment Trust Fund* – To account for the financial resources and expenditures of the City's special taxing district identified in the Community Redevelopment District.
- *Building Services Fund* – To account for revenues generated by construction permit fees and expenditures resulting from enforcement of the Florida Building Code.
- *Stormwater Utility Revenue Fund* – Stormwater Utility Revenue Fund – User fees and other revenues related to stormwater charges. The fund is responsible for funding the operation, construction, and maintenance of stormwater management devices, stormwater system planning, and management.

Capital Projects Funds

A Capital Improvement Plan (CIP) contains all the individual capital projects, equipment purchases, and major studies for the City; in conjunction with construction and completion schedules, and in consort with financing plans. The plan provides a working blueprint for sustaining and improving the community's infrastructures. It coordinates strategic planning, financial capacity, and physical development. A CIP stands at the epicenter of City's Public Works, Finance and City Manager's departments.

Capital project funds are utilized to account for major capital acquisition and construction activity separately from the ongoing activities to avoid distortions in financial trend information that occurs when capital and operating activities are mixed. Project funding process starts with departmental

CIP requests to the City Manager and Finance Office. City Manager, Finance Office and departments review requested projects individually. The project prioritization is made based on community needs, departmental performance, workload capacity, current economic situation, funding sources and availability by linking strategic plans with City's fiscal capacity.

The CIP approval is made by the City Commission with two City Commission CIP hearings.

In general, a capital improvement plan will include the following elements:

- Estimated Overall Cost of Each Project
- Estimated Operational & Maintenance Cost for Each Project
- Estimated Project Timelines
- Total Revenues from Each Project
- Funding Sources

Project Prioritization

The following is the major FY 2024-2028 capital projects fund that the City currently appropriates:

- Public Safety Combined Complex (PW Dept. - Facilities) - \$13,250,000
- Bates Main WWTP Expansion - Wastewater Dep.(PW Dept. - Wastewater) - \$12,187,942
- Pumper Engine Replacement (Fire Dept.) - \$750,000
- Vehicles Replacement (Police Dept.) - \$315,000
- Floating Dock Replacement (PW Dept. - Utilities) - \$345,446
- Vac Truck (PW Dept. - Stormwater) - \$320,000
- Stormwater Camera (PW Dept. - Stormwater) - \$300,000
- Street Sweeper (PW Dept. - Stormwater) - \$400,000
- Pine Meadows Golf Course Rd Bridge Replacement (PW Dept. - Transportation) - \$600,000
- Unimproved Roads Engineering Design (PW Dept. - Transportation) - \$500,000
- Signalization Camera (PW Dept. - Transportation) - \$420,000
- Street Resurfacing Citywide (PW Dept. - Transportation) - \$2,419,079
- Sidewalk Replacements Citywide (PW Dept. - Transportation) - \$510,000
- Aquatic Center Renovation (Parks & Rec. Dept.) - \$3,000,000
- Palmetto Plaza Hardscape (CRA) - \$369,000
- Ferran Park Seawall (Parks & Rec. Dept.) - \$975,000
- Coolidge Water Main Expansion (PW Dept. - Water) - \$1,000,000
- Coolidge Sewer Main Expansion (PW Dept. - Water) - \$1,800,000
- Water Department Office & Compound CR44 (PW Dept. - Water) - \$800,000
- Eastern Force Main Extension (PW Dept. - Wastewater) - \$400,000
- Floating Solar Panels (PW Dept. - Wastewater) - \$1,500,000
- Camera Vehicle (PW Dept. - Wastewater) - \$450,000
- Sorrento Pines Waterline and Reclaimed Water (PW Dept. - Wastewater) - \$325,000
- Eastern Water Main Expansion - (PW Dept. - Water Impact) - \$300,000
- Eastern Reclaimed Water Main Expansion (PW Dept. - Water Impact) - \$300,000
- New Water Meter Service Sets (PW Dept. - Water Impact) - \$600,000
- Rosenwald Gardens Roads (PW Dept. - Transportation) - \$4,000,000

Sales Tax Capital Projects Fund

A projected plan for capital expenditures of the one-cent infrastructure sales tax to be incurred each year over a period of five years setting forth each capital project, the amount to be expended in each year, and the method of financing those expenditures.

Proprietary Funds

The City uses proprietary funds to account for its business-type activities. It has several enterprise funds that are classified as proprietary funds. These enterprise funds impose fees or charges on external users for use of the services provided.

- *Water and Wastewater Revenue Fund* – User fees and other revenues related to the operation of the City's utility system are recorded in this fund. These fees are charged to the users for the ongoing operating and capital needs of water, sewer, and reclaimed water services provided.
- *Reclaimed Water Project Fund* – Accounts for wastewater projects that are used for irrigation and other uses to extend the City's water supplies. Projects are funded by inter-fund transfers from the Water and Sewer Revenue Fund.
- *Water and Wastewater Renewal and Replacement Fund* – A fund to cover anticipated expenses for major repairs of the City's facilities and for repair and replacement of related equipment. Expenses are funded by interfund transfers from the Water and Sewer Revenue Fund.

FY 23-24 Adopted Budget Development

This section describes the major sources of revenues and expenditures, along with trends utilized in developing the FY 2023-24 Adopted Budget. The City maintains a balanced budget approach in compliance with sec. 166.029 F. S. in which the amount available from taxation and other sources, including balances brought forward from prior fiscal years, must equal the total appropriations for expenditures and reserves. The General Fund, special revenue, and capital projects funds' limited revenue sources expenditures have been allocated within the depth of the resources provided to maintain the balanced budget with limited reliance on fund balance reserves, in accordance with existing policy.

Development of the budget begins with a financial forecast for the general fund and water and sewer utility fund to determine the anticipated near-term revenues and recurring expenditures.

Financial Forecast

Financial forecasts play a pivotal role in budgeting and have significant implications for both short-term and long-term financial planning, as well as the efficient City operation. Here's how these forecasts impact the budget and future operations:

Revenue and Expenditures Forecasts Impact:

- *Revenue Forecasts:* Accurate revenue forecasts provide the foundation for budget development. City relies on these forecasts to estimate the funds available for spending. Overestimating revenue can lead to budget deficits, while underestimating can result in unspent funds.
- *Expenditure Forecasts:* Projections of future expenditures help allocate resources effectively. City must estimate the costs of maintaining essential services, personnel salaries, debt service

payments, and other expenses. Overestimating expenditures can lead to budget surpluses, but it may also result in important services underfunding.

Short-Term Budget Impact:

- *Balancing Act:* Revenue and expenditure forecasts guide city officials in crafting balanced budgets. By comparing anticipated income to projected expenses, municipalities can identify any budget gaps or surpluses that need addressing.
- *Program and Service Funding:* Forecasts influence funding decisions for various programs and services. If revenues are expected to increase, cities may allocate more resources to improve infrastructure, expand services, or address community needs. Conversely, revenue shortfalls may necessitate prioritization or expenditure cuts.
- *Emergency Preparedness:* Accurate forecasts help municipalities set aside reserves for emergencies and unexpected events. These reserves can be crucial for addressing unforeseen challenges without destabilizing the budget.

Long-Term Planning Impact:

- *Debt Management:* Revenue forecasts inform debt management strategies. Municipalities must ensure they can meet debt service obligations over the long term without straining resources or affecting essential services.
- *Infrastructure Investment:* Long-term planning often includes capital improvement projects, such as road maintenance, water system upgrades, and public facility construction. Revenue projections help determine the feasibility of these projects and whether they can be financed without overextending the budget.
- *Economic Development:* Forecasts influence decisions related to economic development initiatives. City may set aside resources for incentives, infrastructure improvements, or workforce development programs to attract businesses and foster economic growth.

Implications for Future Budgets and Operations:

- *Historical Data Analysis:* Over time, comparing actual revenue and expenditure data to initial forecasts provides valuable insights. The City can refine their forecasting methods and adjust budget priorities based on past performance.
- *Flexibility:* Accurate forecasts enable the City to adapt to changing circumstances. Whether responding to economic downturns, natural disasters, or shifts in community needs, municipalities can use forecasts to make informed adjustments to future budgets and operations.
- *Public Trust:* Transparent and well-informed budgeting processes, supported by reliable forecasts, build public trust. Residents expect fiscal responsibility and accountability in municipal governance.

To develop the five-year financial forecast, the following areas were reviewed:

- The City's current year budget consumption.
- Trends in spending and revenue sources based on historical data.
- An analysis of the City's general fund revenues, expenditures, current taxable valuation (as provided by the property appraiser), and projected valuation (based on anticipated new development and/or land-use changes).
- An analysis of financial policies as they relate to funding balance reserves.
- Current and projected economic conditions in the local area and anticipated legal changes

- To make accurate predictions, several key assumptions are typically used. These assumptions help city management estimate revenue streams and plan for effective budget management.

Below is a breakdown of assumptions used for forecasting following revenue sources:

- *Ad Valorem Taxes:*

- ◆ **Property Values:** Forecasts rely on assessments of property values within the city. Assumptions are made about how property values will change, considering factors like economic trends, real estate market conditions, and new construction.
- ◆ **Tax Rate Stability:** Predictions assume that property tax rates will remain relatively stable. Significant changes in tax rates could impact revenue projections.

A conservative revenue growth rate of 2% was integrated, to ensure the fiscal stability and sustainability of the city's finances. This growth rate takes into account the potential economic conditions and various factors influencing revenue generation.

- *Utility Taxes:*

- ◆ **Utility Usage:** Projections are based on assumptions about the level of utility usage by residents and businesses. These assumptions consider historical consumption patterns, population growth, and economic conditions.
- ◆ **Rate Structures:** Changes in utility rate structures, including increases or decreases in rates, are factored into revenue forecasts.

A conservative revenue growth rate of 2% was incorporated, to ensure the fiscal stability and sustainability of the city's finances. This growth rate takes into account the potential economic conditions and various factors influencing revenue generation.

- *One-Half-Cent Sales Taxes:*

- ◆ **Economic Trends:** Forecasts for sales tax revenue are closely tied to the overall economic health of the city. Assumptions are made regarding economic growth, consumer spending, and trends in retail sales.
- ◆ **Legislative Changes:** Changes in sales tax rates or regulations at the state level can impact local revenue forecasts.

A conservative revenue growth rate of 2% was calculated, to ensure the fiscal stability and sustainability of the city's finances. This growth rate takes into account the potential economic conditions and various factors influencing revenue generation.

- *Franchise Fees:*

- ◆ **Franchise Agreements:** Projections depend on existing franchise agreements with utility companies, cable providers, or other entities operating within the city. Assumptions about fee structures and collection rates are made accordingly.
- ◆ **Business Activity:** Changes in the number of businesses operating within the city and their level of activity can affect franchise fee revenues.

A conservative revenue growth rate of 2% was calculated, to ensure the fiscal stability and sustainability of the city's finances. This growth rate takes into account the potential economic conditions and various factors influencing revenue generation.

■ **Water and Sewer Sales:**

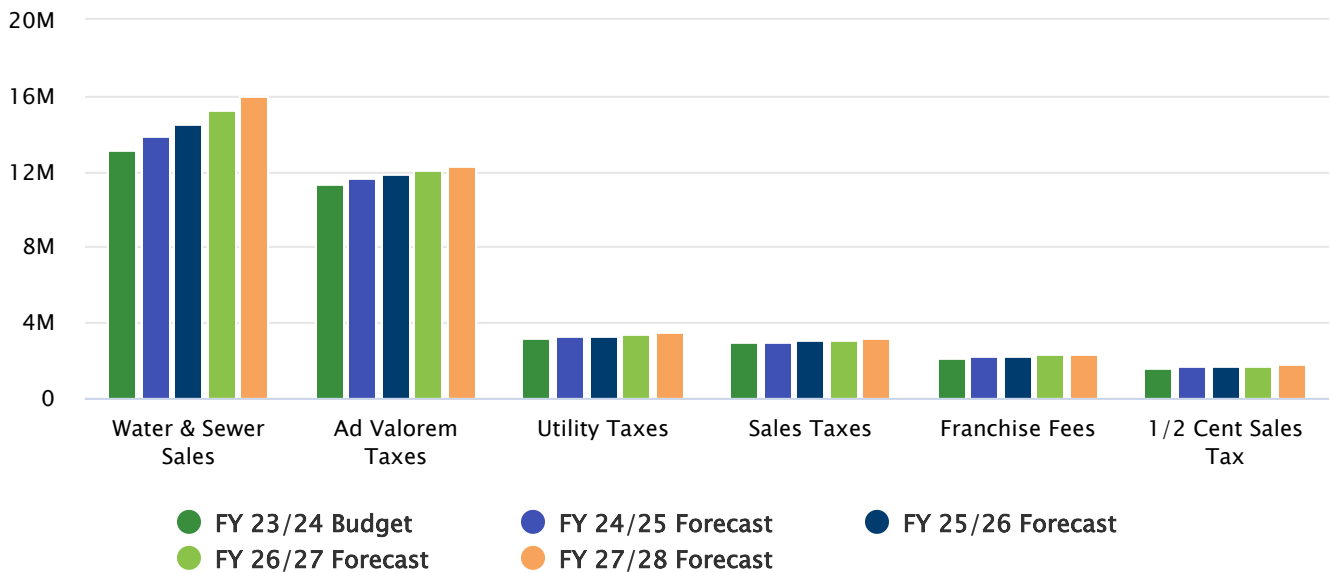
- ◆ **Usage Patterns:** Assumptions about water and sewer usage are based on historical data, seasonal variations, and expected changes in consumption due to factors like population growth and weather conditions. A 5% yearly growth in estimated revenue for water and sewer sales in FY 2025-28 was applied, taking into account the rapid expansion of the city and the development of new subdivisions.
- ◆ **Rate Adjustments:** Forecasts consider potential rate adjustments for water and sewer services, which can impact revenue generation. Currently, the City is in the process of conducting a study on water and sewer rates. In the upcoming fiscal year, the existing revenue figures will be modified to align with the most recent data from the rate study.

See the example below: Citywide Major Revenue Sources of \$1 Million or more:

Table 17:

Revenue Forecast FY 2024-2028

| Major Revenues - Citywide | FY 23/24 | | FY 24/25 | | FY 25/26 | | FY 26/27 | | FY 27/28 |
|---------------------------|---------------------|------|---------------------|------|---------------------|------|---------------------|------|---------------------|
| | Budget | Inc. | Forecast | Inc. | Forecast | Inc. | Forecast | Inc. | Forecast |
| Water & Sewer Sales | 13,163,500 | 5.0% | 13,821,675 | 5.0% | 14,512,759 | 5.0% | 15,238,397 | 5.0% | 16,000,317 |
| Ad Valorem Taxes | 11,367,297 | 2.0% | 11,594,643 | 2.0% | 11,826,536 | 2.0% | 12,063,067 | 2.0% | 12,304,328 |
| Utility Taxes | 3,191,444 | 2.0% | 3,255,273 | 2.0% | 3,320,378 | 2.0% | 3,386,786 | 2.0% | 3,454,522 |
| Sales Taxes | 2,925,741 | 2.0% | 2,984,256 | 2.0% | 3,043,941 | 2.0% | 3,104,820 | 2.0% | 3,166,916 |
| Franchise Fees | 2,165,600 | 2.0% | 2,208,912 | 2.0% | 2,253,090 | 2.0% | 2,298,152 | 2.0% | 2,344,115 |
| 1/2 Cent Sales Tax | 1,639,876 | 2.0% | 1,672,674 | 2.0% | 1,706,127 | 2.0% | 1,740,250 | 2.0% | 1,775,055 |
| Total | \$34,453,458 | | \$35,537,433 | | \$36,662,831 | | \$37,831,472 | | \$39,045,253 |



Taxes

Ad Valorem Taxes - General Fund

Ad Valorem taxes are budgeted at \$11,367,297 (General Fund Revenue, page 160) and are collected by the Lake County Tax Collector's office. Most of the tax collections occur from November through March. Tax bills are mailed in November, becoming due March 31, with a sliding discount rate for early payment beginning in November. Collections are calculated by multiplying the City's adopted millage rate for every \$1,000 of taxable property value. The City's millage rate is adopted by City Commission each budget year, with the established rate predicated upon desired revenue generated (within statutory limitations) based on the gross taxable value of the real and personal property as certified by the County Property Appraiser. The proposed millage rate for the fiscal year 2024 is 7.5810. Eustis is included in the Orlando Metropolitan Statistical Area, one of the fastest-growing in the nation. Additionally, City leadership has instituted further pro-growth measures such as development incentives, impact fee waiver programs, annexations, and business recruitment strategies; as well as marketing, community engagement, livability, and tourism events. These factors have assisted in producing an average historic annual taxable value increase for the last four years. The City will explore any combination of efficiency/cost reduction measures, enhancements in other revenue streams, and continued pro-growth policy to maintain long-term financial health. Additionally, the City will continue to benefit from its exceptional climate, geography, small-town charm, and inclusion in a rapidly growing metro area, which will contribute to healthy growth in the tax base for decades to come. Due to current City development, and rapid population increase, 2% annual growth assumption is used.

Franchise Fees, Telecommunication, and other Public Service Taxes - General Fund

Franchise fees are budgeted at \$2,165,600 (General Fund Revenue, page 160) and utility service taxes are budgeted at \$3,191,444 (General Fund Revenue, page 160). They are collected from customers by public service providers and remitted to the City monthly except for the Communication Services Tax (CST), which was budgeted at \$566,444 (General Fund Revenue, page 160). This is a tax on the purchase of electricity, metered natural gas, and water service. The CST is remitted by telecom providers to the Florida Department of Revenue (State) which then distributes collections to local governments with a one-month lag. Budgeting for franchise fees and utility service taxes is calculated by reviewing historical trends along with any information on rate or customer base changes. All franchise fees and utility service axes are based on a percentage of service cost. Electricity is by far the biggest generator of utility tax and franchise fee revenue with telecommunications coming in second. This revenue stream is increased in comparison with the previous year and it is based primarily on utility rate changes. Due to current economic stagnation, 2% annual growth assumption is used. Expansion of the customer base will be a nominal factor until the City undergoes further boundary growth, infill development, and annexation in the coming years.

Licenses and Permits:

General Fund

Business license revenue is budgeted in the General Fund at \$48,000 (General Fund Revenue, page 160), based on recent trends and anticipated business activity in the City. Annual renewals account for the bulk of this revenue. Building and construction permits, now accounted for in a separate Building Services Fund, are budgeted at \$1,128,900, based on historical trends and projects anticipated for the next year.

Intergovernmental Revenue: Grants, State and Local Shared Revenues, and Payments from Other Local Units

General Fund

The budget for half-cent sales tax and municipal revenue sharing is based on estimates provided by the State and is distributed by the State derived through calculations based on factors such as sales tax revenue and population. Local Government Half-Cent Sales Tax is projected to be \$1,639,876 (General Fund Revenue, page 160). It is apportioned and distributed by the State based on population estimates. This distribution is based on equally weighted factors of adjusted municipal population, derived municipal sales tax collections, and the municipality's ability to raise revenue. The FY 2024 Adopted Budget anticipates a slight increase in the Half-Cent revenues due to current increases in sales tax as the economy continues to grow. Intergovernmental shared revenues are budgeted in the General Fund at \$1,093,003 (General Fund Revenue, page 160), based on historical trends and the current economic situation. This estimate includes revenue sources derived from mobile home license taxes, alcohol beverage license taxes, county occupational licenses, and payments in lieu of taxes (PILOT). The City fully attempts to utilize grant funding to supplement its limited resources possible as an additional revenue source. As this revenue is unknown and based on grant awards, the budget is appropriated upon grant acceptance. The total FY 2023-24 Intergovernmental revenues are \$3,041,620 (General Fund Revenue, page 160).

Charges for Services: Utility Charges for Services

General Fund, Stormwater Utility Fund and Water & Sewer Utility Revenue Fund

Budgeted General Fund's Charges for Services is \$922,630 (General Fund Revenue, page 160), and it includes: lien search, garbage billing, false fire alarms charges, and various Library and Parks and Recreation service charges.

Budgeted Stormwater revenue of \$890,200 (Stormwater Revenue, page 296) is based on a rate of \$6 per equivalent residential units per month and \$12 for commercial locations. There is minimal increase in revenue to this fund as there are minimal additions due to new development or changes in land use.

Charges for water, sewer, and reclaimed water service are predicated upon base charges plus a tiered rate based upon consumption. Together with connection fees for new accounts, these charges are predicted to be \$13,163,500 (Water & Wastewater Revenue, page 304). Acknowledging the current economic situation and high inflation the City Commission authorized an order for a rate study to ascertain whether the fees and rates charged generate enough revenue to fund all operations, maintenance, replacement, debt service, and capital improvements. The Commission and any third party performing a rate study shall consider the municipal cost index and other relevant factors in setting rates. Before June 1, 2022, the City Commission adopted a new ordinance setting forth procedures for establishing water service rate charges for the next five years. The irrigation and reclaimed water component of the revenue stream can fluctuate significantly based on seasonal wet or drought cycles and the disruption of lawn maintenance routines caused by hurricanes and vegetative debris accumulation. Total projected Utility revenues for FY 2024 are \$13,697,300 (Water & Wastewater Revenue, page 304). Due to current City development, and rapid population increase, 2.5% annual growth assumption is used.

Other Charges for Services:

General Fund

Estimates for revenues generated from Parks and Recreation activities of \$259,200 (General Fund Revenue, page 160) are provided by the Parks and Recreation division based on planned classes and events for the upcoming year and are budgeted in the General Fund. The estimated Memorial Public Library budgeted in General Fund revenue is \$14,400 (General Fund Revenue, page 160)

Fines & Forfeitures:

General Fund

Various fines and forfeitures are conservatively budgeted at \$158,300 (General Fund Revenue, page 160), based on historical trends. Court fines and code violations comprise most of the fines levied. Conservative estimates are the best method for budgeting this revenue as the amount collected from year to year fluctuates significantly and does not follow a defined trend.

Miscellaneous Revenues:

General Fund, Various Special Revenue Funds, and Water & Sewer Utility Revenue Fund

Interest earnings are conservatively budgeted among the appropriate funds. Interest rates are now beginning to tick higher as the economy improves, though this source will continue to be categorized as a minor revenue with high volatility. The City invests excess funds according to the Investment Policy to attain higher interest earnings than those earned in a traditional bank. This revenue forecast is based on projected cash and investment balances and anticipated interest rates. Rents collected from leases to wireless companies for use of water towers as a cellular phone tower transmission area are based on existing contract values. This revenue source has leveled off in recent years as wireless companies implement new technologies. All General Fund miscellaneous revenues are conservatively budgeted at \$1,093,003 (General Fund Revenue, page 160). This amount includes revenue estimates in support of the City's robust offering of community festivals, holiday celebrations, and events that will raise the City's profile in the region and generate economic investment.

Other Financing Sources:

General Fund, Various Special Revenue Funds, and Water & Sewer Utility Revenue Fund

Other financing sources are items that are reflected in the budget as revenue, but which are not exchange-based transactions. These include transactions such as Interfund transfers and utilization of fund balance. Interfund transfers are transfers from one fund to another to provide funding to offset costs incurred in another fund or, in the case of the Water and Sewer Utility Revenue Fund, to pay the General Fund for a return on investment and overhead costs. Appropriation of fund balance as a revenue reflects the increase or decrease on the reliance of fund balance as a revenue source to balance revenues against expenditures for a given year and ensure a balanced budget. The inter-fund transfer from the Water & Sewer Utility Fund to the General Fund is budgeted at \$2,300,000 (General Fund Revenue, page 160). This pay was proposed by the City to reach State minimum wage requirements of \$15.00 per hour. The proposed salary increase is calculated based on 5% COLA salary increase, and up to \$1,000 flat pay for all existing full-time employees.

Expenditures

For FY 2024, the City budgeted a 5% salary COLA increase of \$644,421 (Salary & Benefits Increase/Decrease, page 17), and \$1,000 flat pay of \$228,000 (Salary & Benefits Increase/Decrease, page 17) for all existing full-time employees. This equates to a total increase in salary, tax, and benefit costs of \$1,797,009 (Salary & Benefits Increase/Decrease, page 17) citywide: an investment in the City's future to ensure the attraction and retention of quality employees for years to come. Public safety pensions are anticipated to increase modestly in FY 2024 by approximately a \$319,385 or 2% increase in comparison with the last year. Also, general liability, worker's compensation, and property insurance are expected to increase by 10% resulting in a citywide increase of \$104,995. Operating supplies and services are budgeted based on necessity, taking into account the escalated 6.5% Consumer Price Index in May, 2023. Moreover, there has been an increase in expenditures for Capital Improvement Projects, particularly in the Water & Sewer Replacement & Renewal fund, for FY 2023-24. As a consequence of the accelerated progress and increased costs associated with the "Bates Main WWTP Expansion" project, there has been a significant \$2,687,942 rise in overall expenditures compared to the previous year's budget. Partially, the project is being funded by the ARPA funds and has a deadline set for December 2024. The detailed expenditures related to operating costs are reflected in the individual department pages by the fund.

The City is required to fund the CRA for the increase in Tax Increment Funding each year as mandated by State of Florida CRA statutes. The estimated transfer will be \$784,683 (Community Redevelopment Summary, page 284), based on preliminary taxable values as provided by the Lake County Property Appraiser's office.

Financial Policies

This section describes the major financial policies that affect the City's long-term financial planning and budgeting processes. The City's financial policies serve to match fluctuating spending needs with available resources. The annual budget is prepared as a balanced budget, with total revenues and other financing sources equaling total expenditures/expenses and other financing uses for each fund. Any shortfalls of current revenue sources matched against anticipated expenditures are supplemented with a reduction in the existing fund balance.

The use of fund balance to balance a fund's budget makes a fund balance reserve policy an important planning and budget tool. Large-scale capital project spending needs and fluctuating interest rates make debt management a closely watched financial policy issue. Investing the City's financial resources so that the fund's values keep pace with rising costs is aggressively administered.

Operating Policies:

The City will develop and maintain accounting and budgetary control systems to adequately safeguard the assets being held in public trust.

The City will limit current expenditures to match against currently anticipated revenues. The City will avoid balancing current operating expenditures with borrowed revenues.

The City will provide for adequate maintenance of capital, plant, and equipment and for their orderly replacement.

The City will balance its budget year so that each fund's anticipated revenues equal the anticipated expenditures. The utilization of the existing fund balance as a revenue source to meet current needs will be monitored.

The City will monitor budget to actual activity to ensure compliance with budgetary policy.

Revenue Policies:

The City shall maintain, as permitted by State law, a diversified revenue base to offset the effects of short-term fluctuations in any one revenue source and reduce reliance on any one revenue source.

This City shall estimate its annual revenues as part of the budgetary process through a conservative, objective, and analytical process. It will review and evaluate new revenue sources to fund operating expenditures consistent with City Commission's goals and objectives.

The City shall establish all user charges and fees to recover all or a portion of the cost of providing a service. The City shall review user fees/charges periodically to ensure they are fair and equitable to all users.

The City shall transfer a portion of the budgeted operating revenue in the Water and Sewer Utility Revenue Fund to the General Fund as a return on the City's investment in the utility infrastructure and for administrative purposes.

Fund Balance Policy

The City has established a Fund Balance Policy in accordance with Governmental Accounting Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions as adopted in Resolution 11-2292. Fund Balances have been designated as non-spendable, restricted, committed, assigned, and unassigned fund amounts. Actual fund balances and classifications are determined annually in the preparation of the Comprehensive Annual Financial Report (ACFR).

A 90-day reserve balance in the General Fund will be calculated as an amount of budgeted operating expenses not inclusive of debt service, capital outlay, and transfers out. This reserve will be used to cover short-term cash flow variations, economic downturns, and emergencies.

Fund balance reserves for the Water & Sewer Utility Revenue Fund are calculated as 90 days of budgeted water and sewer operating expenses. This reserve will be used to cover short-term cash flow variations, economic downturns, and contingencies.

The projected fund balance for budgetary purposes will be calculated using the actual fund balance from the prior year's ACFR, current year budget amendments, and a projection of what the budgeted fund balance would be if the current year's budget is fully consumed.

Investment Policy

The City will comply with all applicable Florida Statutes guiding investment policies of local governments and the current Investment Policy of the City of Eustis.

The investment objectives are: 1) protection of the City's funds 2) liquidity to meet operating requirements, 3) maximize investment return while minimizing investment risk, and 4) setting procedures to control risks and diversify investments.

Authorized investment instruments are detailed in the policy document and consist of an array of conservative instruments including government-backed securities, certain bankers' acceptances, commercial paper, and CD and savings accounts in U.S. banks.

Capital Planning & Budget

Capital Planning refers to the process of identifying and prioritizing City capital needs for determining which capital projects should be funded in the capital budget as resources become available. Citywide planning is guided by the City's Strategic Plan and City Mission, Vision, and Core Values. These plans provide long-term direction for the growth and development of the City.

The City's Annual Budget has two primary components: The Operating Budget and the Capital Budget. City Commission holds public hearings on the proposed operating and capital budgets and then approves the budgets in September for the following fiscal year.

The Capital Budget funds major improvements to City facilities and infrastructure, and is based on the first year of needs in the five-year FY 2024-2028 Capital Improvements Program Plan (CIP), it is also included anticipated operating costs associated with significant capital maintenance and improvements, for example, are Community Center landscaping and Floating Dock repairs in FY 2023-24.

The purpose of the CIP is to systematically plan, schedule and finance capital projects to ensure cost-effectiveness as well as conformance with established policies. The CIP is a five-year plan organized into the same functional groupings used for the operating programs. The CIP will reflect a balance between capital replacement projects that repair, replace, or enhance existing facilities, equipment, or infrastructure; and capital facility projects that significantly expand or add to the City's existing fixed assets.

Construction projects and capital purchases of \$5,000 or more will be included in the Capital Improvement Plan; minor capital outlays of less than \$5,000 will be included in the regular operating budget. The Capital Improvement Plan (CIP) differentiates the financing of high-cost long-lived physical improvements from low-cost "consumable" equipment items.

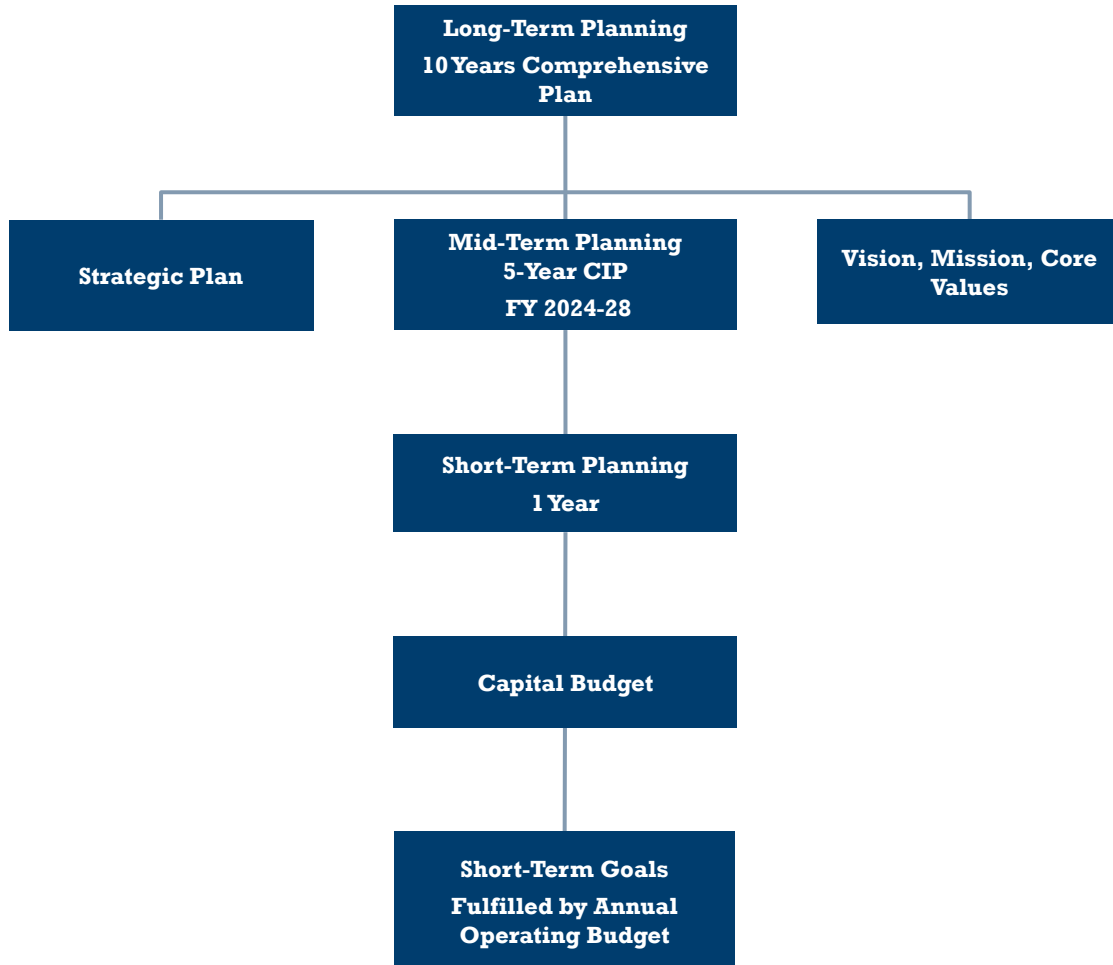
CIP is an annually revised document that guides the City's investments in public facilities and infrastructure during a five-year time horizon.

The Capital Budget is supported through multiple funding sources: General Fund, Sales Tax Capital Projects fund, Street Improvements fund, Cap, Community Redevelopment fund, Stormwater fund, Water & Sewer R&R fund, and Water Impact fund. CIP includes different types of bonds (debt), grants, and cash as well as other smaller sources of funding.

The impact of capital projects affects current and future operating budgets, due to an increase or decrease in maintenance costs or by providing capacity for new future programs/projects. The operating impact of capital projects is analyzed and taken into consideration during the extensive CIP prioritization process. Estimated new revenues and operational efficiency savings associated with projects are also taken into consideration (net operating costs). The cost of operating new or expanded facilities or infrastructure is included in the operating budget in the fiscal year the asset becomes operational. Debt service payments on any debt issued for capital projects are also included in the operating budget, contained in the operating budget. CIP items may be funded through debt financing or current revenues while operating budget items are annual or routine in nature and should only be financed from.

Figure 17:

City Budget Planning Process Hierarchy



Capital Projects Operating Budget Impact

The Capital Fund budget is used to account for financial resources related to the acquisition or construction of major capital facilities by the City. A capital project is generally non-recurring in nature and may include the purchase of land, site development, engineering and design fees, construction, and equipment. Capital projects produce assets with useful lives longer than one year.

Operating costs associated with implementation of projects are a fundamental part of the capital projects fund budget, and of the overall budget development process. Operating impacts of capital projects are determined as a project develops and included in the annual budget. Capital projects can have a major impact on maintenance, utilities, other contractual services, operating supplies costs and operating itself, as well as impact on insurance and debt services. In recent years, due to fiscal constraints, the City has focused the Capital Budget on maintaining existing infrastructure, such as roads and building maintenance projects. Typically, these types of recurring capital projects have only maintenance impact on the operations.

An exception is the City's Information Technology projects. These projects provide ongoing funding for systematic replacement of City's information and communication systems, and operating impacts include maintenance costs and software support for the replacement purchases. These projects may produce ongoing operational savings.

New construction or major improvements, do generally require additional operating expenditures such as electricity, building insurance, or general maintenance. On the following page are estimated impacts of operating costs for FY 2024 capital projects, and they represent positive or negative impacts on operating costs.

The total capital projects cost for FY 2023-24 is \$26,787,515

Capital Projects Operating Impact as following:

- Maintenance Cost Impact (increase): \$3,282,846
- Utilities Cost (increase): \$7,437,942
- Other Contractual Services Cost (increase): \$6,126,730
- Operating Supplies Cost (increase): \$495,800
- Insurance Cost (decrease): \$(141,670)
- Debt Service Cost (decrease): \$(802,487)

Total Operating Impacted Cost: \$11,161,161

The Total Capital Projects Operating Budget Impact is a result in between the total Capital Projects Costs and Capital Projects Impact: **\$15,026,354** (see details on the next page).

The analysis of the total capital projects operating budget impact highlights the need for strategic decision-making that goes along with short-term objectives and long-term sustainability. Thoroughly examining the financial impacts of capital projects on the operating budget underscores the importance of responsible allocation to avoid potential strains on daily operations. This assessment empowers decision-makers to make well-informed selections that are in line with the organization's strategic objectives while ensuring the continuous delivery of vital services to the community remains safeguarded.

Table 18:

FY 2023-24 Operating Budget Impact by Capital Expenditures CIP

| Account Number | FUND/Description | Project Name | FY 2023-24 Project Funding | FY 2023-24 CIP Appropriation | Maintenance Cost | Utilities Cost | Other Contractual Services Cost | Operating Supplies Cost | Insurance Cost | Debt Service Cost | Total Operating Impacted Cost |
|--------------------|------------------------------------|---|----------------------------------|------------------------------------|---------------------|-------------------|---------------------------------------|----------------------------|-------------------|----------------------|-------------------------------------|
| 001-1240-512-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | EVENTS / GOLF CART CANOPY | 5,000 | 5,000 | (5,000) | - | - | - | - | - | (5,000) |
| 001-1240-512-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | EVENTS / ELECTRONIC SIGN FOR CITY HALL | 18,000 | 18,000 | - | - | 18,000 | - | - | - | 18,000 |
| 001-1240-512-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | EVENTS / GOLF CART | 10,000 | 10,000 | - | - | 10,000 | - | - | - | 10,000 |
| 001-1300-513-30-34 | OPER EXP / OTHER CONTRACTUAL SVCS | FINANCE / EDMUNDS VIEWPOINT | 4,750 | 4,750 | - | - | 4,750 | - | - | - | 4,750 |
| 001-1300-513-30-34 | OPER EXP / OTHER CONTRACTUAL SVCS | FINANCE / IGM TECHNOLOGY - GRAVITY SOFTWARE | 40,900 | 40,900 | - | - | 40,900 | - | - | - | 40,900 |
| 001-1300-513-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | FINANCE / TOSHIBA - COPIER SCANNER, FAX MACHINE | 7,000 | 7,000 | 7,000 | - | - | - | - | - | 7,000 |
| 001-1500-515-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | DEVELOPMENT SERVICES / TOSHIBA COPIER, SCANNER, FAX MACHINE | 8,600 | 8,600 | 8,600 | - | - | - | - | - | 8,600 |
| 001-1940-516-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | HUMAN RESOURCES / TOSHIBA COPIER, SCANNER, FAX MACHINE | 8,000 | 8,000 | 8,000 | - | - | - | - | - | 8,000 |
| 001-2220-522-30-46 | OPER EXP / REPAIR & MAINTENANCE | FIRE / STATION 22 BAY FLOOR REPLACEMENT | 35,000 | 35,000 | 35,000 | - | - | - | - | - | 35,000 |
| 001-2220-522-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | FIRE / FIRE BOAT LIGHTS | 10,000 | 10,000 | - | - | - | 10,000 | - | - | 10,000 |
| 001-2220-522-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | FIRE / SMALL EQUIPMENT | 12,000 | 12,000 | - | - | - | 12,000 | - | - | 12,000 |
| 001-4910-517-30-34 | OPER EXP / OTHER CONTRACTUAL SVCS | PW FACILITIES / GENERATOR MAINTENANCE CITYWIDE | 30,000 | 30,000 | - | - | - | 30,000 | - | - | 30,000 |
| 001-4910-517-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PW FACILITIES / REECH CRAFT LIFT SYSTEM | 16,670 | 16,670 | - | - | - | - | (16,670) | - | (16,670) |
| 001-4920-517-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PW FACILITIES / UTV FOR CEMETERY SPRAY | 18,000 | 18,000 | 18,000 | - | - | - | - | - | 18,000 |
| 001-7310-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PARKS & REC / BUILDING INFORMATIONAL SIGNS | 12,500 | 12,500 | - | - | 12,500 | - | - | - | 12,500 |
| 001-7310-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PARKS & REC / RENTAL FACILITIES' KEYLESS ENTRY | 13,000 | 13,000 | - | - | 13,000 | - | - | - | 13,000 |
| 001-7310-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PARKS & REC / RENTAL FACILITY TABLES | 15,000 | 15,000 | - | - | - | 15,000 | - | - | 15,000 |
| 001-7320-572-60-18 | CAP OUTLAY / PARK IMPROVEMENTS | PARKS & REC / ADA ADDIT. TO EXISTING KAYAK LAUNCH | 4,000 | 4,000 | - | - | 4,000 | - | - | - | 4,000 |
| 001-7320-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PARKS & REC / CHAIRS, TABLES & LOCKERS | 10,000 | 10,000 | - | - | 10,000 | - | - | - | 10,000 |

Table 18:

FY 2023-24 Operating Budget Impact by Capital Expenditures CIP

| Account Number | FUND/Description | Project Name | FY 2023-24 Project Funding | FY 2023-24 CIP Appropriation | Maintenance Cost | Utilities Cost | Other Contractual Services Cost | Operating Supplies Cost | Insurance Cost | Debt Service Cost | Total Operating Impacted Cost |
|---------------------------|--|---|----------------------------------|------------------------------------|---------------------|-------------------|---------------------------------------|----------------------------|-------------------|----------------------|-------------------------------------|
| 001-7320-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PARKS & REC / COREY ROLLE FIELD SHADE STRUCTURE | 23,000 | 23,000 | 23,000 | - | - | - | - | - | 23,000 |
| 001-7320-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PARKS & REC / EXTERIOR DOORS FOR CARVER'S PARK SOUTH SIDE | 6,000 | 6,000 | - | - | 6,000 | - | - | - | 6,000 |
| 001-7320-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PARKS & REC / PORTABLE GAGA BALL PIT | 3,000 | 3,000 | - | - | - | 3,000 | - | - | 3,000 |
| 001-7320-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PARKS & REC / REFREGIRATOR FOR PROGRAMS | 3,000 | 3,000 | - | (3,000) | - | - | - | - | (3,000) |
| 001-7320-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PARKS & REC / ROWING MACHINE | 3,000 | 3,000 | - | - | - | 3,000 | - | - | 3,000 |
| 001-7330-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PARKS & REC / AQUATIC CENTER ZIP LINE | 20,000 | 20,000 | - | - | 20,000 | - | - | - | 20,000 |
| General Fund Total | | | 336,420 | 336,420 | 94,600 | (3,000) | 139,150 | 73,000 | (16,670) | - | 287,080 |
| 010-8600-513-60-01 | CAP OUTLAY / CITY COMPUTER UPGRADE PROGRAM | FINANCE / CITY COMPUTER UPGRADE PROGRAM | 105,000 | 105,000 | - | - | 105,000 | - | - | - | 105,000 |
| 010-8600-517-60-01 | CAP OUTLAY / BUILDING IMPROVEMENTS | PW FACILITIES / BUILDING IMPROVEMENTS | 320,000 | 320,000 | - | - | 320,000 | - | - | - | 320,000 |
| 010-8600-517-60-01 | CAP OUTLAY / BUILDING IMPROVEMENTS | PW FACILITIES / EVENTS DEPARTMENT CARPETING | 40,000 | 40,000 | 40,000 | - | - | - | - | - | 40,000 |
| 010-8600-517-60-13 | CAP OUTLAY / PUBLIC SAFETY COMPLEX | PW FACILITIES / COMBINED PUBLIC SAFETY COMPLEX | 25,000 | 25,000 | - | - | 25,000 | - | - | - | 25,000 |
| 010-8600-517-60-14 | CAP OUTLAY / PARKS MISC EQUIPM.& MAINT. | PW FACILITIES / P&R MISC. EQUIPMENT & MAINTENANCE | 100,000 | 100,000 | 100,000 | - | - | - | - | - | 100,000 |
| 010-8600-519-60-53 | CAP OUTLAY / NORTHSHORE CULVERT | PW FACILITIES / NORTHSHORE CULVERT | 475,000 | 475,000 | - | - | 475,000 | - | - | - | 475,000 |
| 010-8600-521-60-01 | CAP OUTLAY / POLICE VEHICLES | POLICE / VEHICLES | 315,000 | 315,000 | 315,000 | - | - | - | - | - | 315,000 |
| 010-8600-521-60-12 | CAP OUTLAY / EQUIPMENT | POLICE / NEW EQUIPMENT (AXON CONTRACT) | 90,000 | 90,000 | - | - | - | 90,000 | - | - | 90,000 |
| 010-8600-522-60-11 | CAP OUTLAY / FS 22 RENOVATION | FIRE / STATION 22 CONCRETE | 125,000 | 125,000 | - | - | 125,000 | - | - | - | 125,000 |
| 010-8600-522-60-16 | CAP OUTLAY / FS 22 BAY DOORS | FIRE / REPLACEMENT OF STATION 22 BAY DOORS | 105,000 | 105,000 | - | - | 105,000 | - | - | - | 105,000 |
| 010-8600-522-60-17 | CAP OUTLAY / FIRE COMMUNICATION | FIRE / ANNUAL RADIO PAYMENT | 55,000 | 55,000 | - | - | - | - | (55,000) | - | (55,000) |
| 010-8600-536-60-01 | CAP OUTLAY / FLOATING DOCK | PW UTILITIES / FLOATING DOCK REPLACEMENT | 345,446 | 345,446 | 345,446 | - | - | - | - | - | 345,446 |
| 010-8600-538-60-04 | CAP OUTLAY / MACHINERY & EQUIPMENT | PW STORMWATER / VAC TRUCK | 320,000 | 320,000 | 320,000 | - | - | - | - | - | 320,000 |

Table 18:

FY 2023-24 Operating Budget Impact by Capital Expenditures CIP

| Account Number | FUND/Description | Project Name | FY 2023-24 Project Funding | FY 2023-24 CIP Appropriation | Maintenance Cost | Utilities Cost | Other Contractual Services Cost | Operating Supplies Cost | Insurance Cost | Debt Service Cost | Total Operating Impacted Cost |
|---|--|--|----------------------------------|------------------------------------|---------------------|-------------------|---------------------------------------|----------------------------|-------------------|----------------------|-------------------------------------|
| 010-8600-538-60-05 | CAP OUTLAY / EUSTIS ST AND DOANE AVE | PW STORMWATER / EUSTIS ST & DOANE AVE | 110,000 | 110,000 | - | (110,000) | - | - | - | - | (110,000) |
| 010-8600-541-60-03 | CAP OUTLAY / PW SIDEWALK PROJECT | PW TRANSP. / SIDEWALK PROJECT | 100,000 | 100,000 | - | - | 100,000 | - | - | - | 100,000 |
| 010-8600-541-60-04 | CAP OUTLAY / PW STREET SEALING | PW TRANSP. / STREET SEALING | 120,000 | 120,000 | - | - | (120,000) | - | - | - | (120,000) |
| 010-8600-541-60-15 | CAP OUTLAY / STREET RESURFACING | PW TRANSP. / STREET RESURFACING | 450,000 | 450,000 | - | - | (450,000) | - | - | - | (450,000) |
| 010-8600-541-60-29 | CAP OUTLAY / MOBILITY PLAN IMPROVEMENTS | PW TRANSP. / EUSTIS MOBILITY NEW SIDEWALKS | 50,000 | 50,000 | - | - | 50,000 | - | - | - | 50,000 |
| 010-8600-541-60-38 | CAP OUTLAY / DUMP TRUCK | PW TRANSP. / DUMP TRUCK REPLACEMENT | 90,000 | 90,000 | 90,000 | - | - | - | - | - | 90,000 |
| 010-8600-541-60-39 | CAP OUTLAY / PICKUP TRUCK | PW TRANSP. / F-150 PICKUP | 40,000 | 40,000 | 40,000 | - | - | - | - | - | 40,000 |
| 010-8600-541-60-50 | CAP OUTLAY / ROSENWALD GARDENS ROADS | PW TRANSP. / ROSENWALD GARDENS ROADS | 2,000,000 | 2,000,000 | - | - | 2,000,000 | - | - | - | 2,000,000 |
| 010-8600-571-60-01 | CAP OUTLAY / LIBRARY AC | LIBRARY / AC REPLACEMENT | 185,000 | 185,000 | 185,000 | - | - | - | - | - | 185,000 |
| 010-8600-572-60-15 | CAP OUTLAY / FERRAN PARK PROJECTS | PARKS & REC / SELF-SERVICE KAYAK RENTAL | 20,000 | 20,000 | - | - | - | 20,000 | - | - | 20,000 |
| 010-8600-572-60-22 | CAP OUTLAY / RACQUET & TENN & BALL COURTS IMPR | PARKS & REC / CARDINAL COVE OUTDOOR BATHROOM | 30,000 | 30,000 | - | - | 30,000 | - | - | - | 30,000 |
| 010-8600-572-60-74 | CAP OUTLAY / CARVER PARK EQUIP/ ELEC BLDG | PARKS & REC / CARVER PARK PLAYGROUND EQUIPMENT | 100,000 | 100,000 | 100,000 | - | - | - | - | - | 100,000 |
| 010-8600-572-60-79 | CAP OUTLAY / REC FACILITY VEHICLES | PARKS & REC / UTILITY VEHICLE | 10,000 | 10,000 | 10,000 | - | - | - | - | - | 10,000 |
| 010-8600-572-60-83 | CAP OUTLAY / CARVER PARK IMPROVEMENTS | PARKS & REC / CARVER PARK WINDOWS IN PROGRAM'S ROOM | 20,000 | 20,000 | (20,000) | - | - | - | - | - | (20,000) |
| 010-8600-572-60-85 | CAP OUTLAY / AQUATIC CENTER IMPROVEMENTS | PARKS & REC / SPLASHPAD FLOOR REPLACEMENT | 46,000 | 46,000 | - | - | - | - | (46,000) | - | (46,000) |
| 010-8800-522-70-71 | DEBT SVC / FIRE PUMPER DEBT PRINCIPAL | FIRE / PUMPER ENGINE REPLACEMENT (LEASE) | 251,600 | 251,600 | - | - | - | - | - | 251,600 | 251,600 |
| Sales Tax Capital Project Fund Total | | | 6,043,046 | 6,043,046 | 1,525,446 | (110,000) | 2,765,000 | 110,000 | (101,000) | 251,600 | 4,441,046 |
| 013-4100-541-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PW TRANSP. / TOSHIBA COPY MACHINE | 8,500 | 8,500 | 8,500 | - | - | - | - | - | 8,500 |
| 013-4120-541-30-34 | OPER EXP / OTHER CONTRACTUAL SVCS | PW TRANSP. / REIMB. FOR SIGNAL MAINT. TO LAKE COUNTY | 75,000 | 75,000 | 75,000 | - | - | - | - | - | 75,000 |

Table 18:

FY 2023-24 Operating Budget Impact by Capital Expenditures CIP

| Account Number | FUND/Description | Project Name | FY 2023-24 Project Funding | FY 2023-24 CIP Appropriation | Maintenance Cost | Utilities Cost | Other Contractual Services Cost | Operating Supplies Cost | Insurance Cost | Debt Service Cost | Total Operating Impacted Cost |
|---|--|--|----------------------------|------------------------------|------------------|----------------|---------------------------------|-------------------------|----------------|-------------------|-------------------------------|
| 013-4140-541-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PW TRANSP. / LAWN MOWER | 15,000 | 15,000 | 15,000 | - | - | - | - | - | 15,000 |
| 013-8600-541-64-13 | CAP OUTLAY / ROAD IMPROVEMENTS | PW TRANSP. / CROSSWALKS & INTERSECTIONS | 245,000 | 245,000 | - | - | 245,000 | - | - | - | 245,000 |
| Street Improvement Fund Total | | | 343,500 | 343,500 | 98,500 | - | 245,000 | - | - | - | 343,500 |
| 014-8600-541-60-01 | CAP OUTLAY / STREET REHABILITATION | CRA / STREET REHABILITATION | 50,000 | 50,000 | - | - | (50,000) | - | - | - | (50,000) |
| 014-8600-581-60-21 | CAP OUTLAY / LAKE EUSTIS SEAWALL REHAB | CRA / FERRAN PARK SEAWALL | 25,000 | 25,000 | 25,000 | - | - | - | - | - | 25,000 |
| 014-8600-581-60-38 | CAP OUTLAY / CRA SIDEWALK/TREE PLANTING | CRA / SIDEWALK REHABILITATION | 40,000 | 40,000 | 40,000 | - | - | - | - | - | 40,000 |
| 014-8600-581-60-46 | CAP OUTLAY / CRA PALMETTO PLAZA PARK PH2 | CRA / PALMETTO PLAZA HARDSCAPE | 369,000 | 369,000 | - | - | 369,000 | - | - | - | 369,000 |
| 014-8600-581-60-46 | CAP OUTLAY / CRA PALMETTO PLAZA PARK PH2 | CRA / PALMETTO PLAZA PARK PH 2 SHADE STRUCTURE | 50,000 | 50,000 | - | - | 50,000 | - | - | - | 50,000 |
| 014-8600-581-95-05 | NON DEPARTMENTAL / SPECIAL PROJECTS | CRA / CARVER PARK BASKETBALL COURT PAVILLION | 400,000 | 400,000 | 400,000 | - | - | - | - | - | 400,000 |
| 014-8800-581-70-71 | DEBT SERVICE / PRINCIPAL | CRA / DEBT SERVICE | 198,149 | 198,149 | - | - | - | - | - | (198,149) | (198,149) |
| Community Redevelopment Fund Total | | | 1,132,149 | 1,132,149 | 465,000 | - | 369,000 | - | - | (198,149) | 635,851 |
| 040-3100-536-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PW UTILITIES / AUTOCAD SOFTWARE | 8,000 | 8,000 | - | - | - | 8,000 | - | - | 8,000 |
| 040-3100-536-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PW UTILITIES / IMAGEPROGRAPH TM - 395 PRINTER | 7,500 | 7,500 | - | - | - | 7,500 | - | - | 7,500 |
| 040-3300-533-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | WATER / SECURITY CAMERAS | 24,000 | 24,000 | - | - | - | - | (24,000) | - | (24,000) |
| 040-3320-533-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | WATER / GROUND PENETRATING RADAR LINE LOCATOR | 24,000 | 24,000 | 24,000 | - | - | - | - | - | 24,000 |
| 040-3320-533-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | WATER / UTILITY LINE LOCATOR KIT | 6,000 | 6,000 | 6,000 | - | - | - | - | - | 6,000 |
| 040-3360-533-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | WATER / CHLORINE ANALYZERS | 15,000 | 15,000 | 15,000 | - | - | - | - | - | 15,000 |

Table 18:

FY 2023-24 Operating Budget Impact by Capital Expenditures CIP

| Account Number | FUND/Description | Project Name | FY 2023-24 Project Funding | FY 2023-24 CIP Appropriation | Maintenance Cost | Utilities Cost | Other Contractual Services Cost | Operating Supplies Cost | Insurance Cost | Debt Service Cost | Total Operating Impacted Cost |
|---|---|--|----------------------------------|------------------------------------|---------------------|-------------------|---------------------------------------|----------------------------|-------------------|----------------------|-------------------------------------|
| 040-3500-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | SEWER / BUILDING IMPROVEMENTS | 23,000 | 23,000 | - | - | 23,000 | - | - | - | 23,000 |
| 040-3510-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | SEWER / COMMUNICATION SYSTEM UPGRADES AT MAIN PLANT | 24,800 | 24,800 | 24,800 | - | - | - | - | - | 24,800 |
| 040-3510-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | SEWER / HOSES & CONNECTORS | 24,000 | 24,000 | 24,000 | - | - | - | - | - | 24,000 |
| 040-3520-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | SEWER / CHLORINE SKID COMPONENTS | 10,000 | 10,000 | 10,000 | - | - | - | - | - | 10,000 |
| 040-3520-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | SEWER / CLARIFIER TENSION ROD REPLACENT | 12,000 | 12,000 | 12,000 | - | - | - | - | - | 12,000 |
| 040-3520-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | SEWER / GRIT SYSTEM PUMP & MOTOR | 23,500 | 23,500 | - | - | - | 23,500 | - | - | 23,500 |
| 040-3520-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | SEWER / LATERAL CAMERA SYSTEM | 10,000 | 10,000 | - | - | - | 10,000 | - | - | 10,000 |
| 040-3540-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | SEWER / HYDRO TANK CONTROLS | 18,000 | 18,000 | - | - | - | 18,000 | - | - | 18,000 |
| 040-3540-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | SEWER / REUSE ARV REPLACEMENT | 22,000 | 22,000 | 22,000 | - | - | - | - | - | 22,000 |
| 040-3540-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | SEWER / TRACTOR DISK ATTACHMENTS | 8,000 | 8,000 | - | - | - | 8,000 | - | - | 8,000 |
| 040-3580-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | SEWER / COMMUNICATION SYSTEM UPGRADES AT EASTERN PLANT | 24,800 | 24,800 | - | - | - | 24,800 | - | - | 24,800 |
| Water & Sewer Revenue Fund Total | | | 284,600 | 284,600 | 137,800 | - | 23,000 | 99,800 | (24,000) | - | 236,600 |
| 042-8600-533-65-03 | WATER R&R / ARDICE WELL | WATER / ARDICE WELL REHABILITATION | 73,500 | 73,500 | 73,500 | - | - | - | - | - | 73,500 |
| 042-8600-533-65-07 | WATER R&R / METER REPLACEMENT & REBUILD | WATER / WATER METER REBUILD & REPLACE PROGRAM | 200,000 | 200,000 | - | (200,000) | - | - | - | - | (200,000) |
| 042-8600-533-65-51 | WATER R&R / EASTERN WELL ONE | WATER / EASTERN WELL ONE REHAB & UPGRADE | 130,000 | 130,000 | 130,000 | - | - | - | - | - | 130,000 |
| 042-8600-533-65-71 | WATER R&R / ONE TON SERVICE TRUCK | WATER / ONE TON SERVICE TRUCK | 75,000 | 75,000 | 75,000 | - | - | - | - | - | 75,000 |
| 042-8600-533-65-72 | WATER R&R / HALF TON SERV PICKUP TRUCK | WATER / HALF TON SERVICE PICKUP TRUCK | 55,000 | 55,000 | 55,000 | - | - | - | - | - | 55,000 |

Table 18:

FY 2023-24 Operating Budget Impact by Capital Expenditures CIP

| Account Number | FUND/Description | Project Name | FY 2023-24 Project Funding | FY 2023-24 CIP Appropriation | Maintenance Cost | Utilities Cost | Other Contractual Services Cost | Operating Supplies Cost | Insurance Cost | Debt Service Cost | Total Operating Impacted Cost |
|--------------------|---|---|----------------------------|------------------------------|------------------|----------------|---------------------------------|-------------------------|----------------|-------------------|-------------------------------|
| 042-8600-533-65-83 | WATER R&R / COOLIDGE WATER MAIN EXPANSION | WATER / COOLIDGE WATER MAIN EXPANSION | 1,000,000 | 1,000,000 | - | - | 1,000,000 | - | - | - | 1,000,000 |
| 042-8600-533-65-84 | WATER R&R / UTILITY RELOCATION | WATER / UTILITY CONFLICTS - ADJUSTMENTS | 200,000 | 200,000 | - | (200,000) | - | - | - | - | (200,000) |
| 042-8600-533-66-31 | WATER R&R / WATER PUMP REPLACEMENT | WATER / PUMP REPLACEMENTS | 25,000 | 25,000 | 25,000 | - | - | - | - | - | 25,000 |
| 042-8600-533-66-42 | WATER R&R / HEATHROW WTP GROUND STOR.TANK | WATER / HEATHROW WTP GROUND STORAGE TANK | 80,000 | 80,000 | 80,000 | - | - | - | - | - | 80,000 |
| 042-8600-533-66-44 | WATER R&R / WATER DEP OFFICE & COMP CR44 | WATER / WATER DEPT OFFICE & COMPOUND CR44 | 800,000 | 800,000 | - | - | 800,000 | - | - | - | 800,000 |
| 042-8600-533-66-45 | WATER R&R / OFFICE GENERATOR | WATER / OFFICE GENERATOR & ELECTRICAL | 120,000 | 120,000 | 120,000 | - | - | - | - | - | 120,000 |
| 042-8600-533-66-49 | WATER R&R / GRAND ISLAND WTP FUEL TANK | WATER / GRAND ISLAND WTP FUEL TANK | 275,000 | 275,000 | 275,000 | - | - | - | - | - | 275,000 |
| 042-8600-533-66-53 | WATER R&R / YALE RETREAT RD | WATER / YALE RETREAT RD CAST IRON REPLACEMENT | 90,000 | 90,000 | - | (90,000) | - | - | - | - | (90,000) |
| 042-8600-533-66-54 | WATER R&R / EQUIPMENT | WATER / TOWABLE AIR COMPRESSOR | 28,000 | 28,000 | 28,000 | - | - | - | - | - | 28,000 |
| 042-8600-533-66-55 | WATER R&R / SORRENTO PINES W WATERLINE | WATER / SORRENTO PINES WEST 12" WATERLINE | 325,000 | 325,000 | - | (325,000) | - | - | - | - | (325,000) |
| 042-8600-535-66-10 | SEWER R&R / FLOATING SOLAR PANELS | SEWER / FLOATING SOLAR PANEL | 1,500,000 | 1,500,000 | - | (1,500,000) | - | - | - | - | (1,500,000) |
| 042-8600-535-66-16 | SEWER R&R / CR 44 FORCE MAIN | SEWER / CR 44 FORCE MAIN | 50,000 | 50,000 | - | (50,000) | - | - | - | - | (50,000) |
| 042-8600-535-66-41 | SEWER R&R / TANK CLEANING | SEWER / PROCESS TANK GRIT REMOVAL & CLEANING | 200,000 | 200,000 | 200,000 | - | - | - | - | - | 200,000 |
| 042-8600-535-66-43 | SEWER R&R / SUBMERSIBLE PUMP | SEWER / LIFT STATION SUBMERSIBLE PUMPS | 70,000 | 70,000 | - | - | - | 70,000 | - | - | 70,000 |
| 042-8600-535-66-45 | SEWER R&R / EFFLUENT PUMP & MOTOR | SEWER / EFFLUENT PUMP & MOTOR | 42,000 | 42,000 | - | - | - | 42,000 | - | - | 42,000 |
| 042-8600-535-66-46 | SEWER R&R / COOLIDGE SEWER MAIN EXPANS. | SEWER / COOLIDGE SEWER MAIN EXPANSION | 1,800,000 | 1,800,000 | - | (1,800,000) | - | - | - | - | (1,800,000) |
| 042-8600-535-66-49 | SEWER R&R / CRANE TRUCK | SEWER / LIFT STATION CRANE TRUCK | 65,000 | 65,000 | 65,000 | - | - | - | - | - | 65,000 |
| 042-8600-535-66-50 | SEWER R&R / LIFT STATION CONTROL PANELS | SEWER / LIFT STATION CONTROL PANELS | 30,000 | 30,000 | - | - | - | 30,000 | - | - | 30,000 |
| 042-8600-535-66-59 | SEWER R&R / PICKUP TRUCK | SEWER / WASTEWATER PICKUP TRUCK REPLACEMENT | 55,000 | 55,000 | 55,000 | - | - | - | - | - | 55,000 |
| 042-8600-535-66-70 | SEWER R&R / EASTERN WWTP EXPANSION | SEWER / EASTERN WWTP ROAD RESURFACE | 79,420 | 79,420 | - | - | (79,420) | - | - | - | (79,420) |

Table 18:

FY 2023-24 Operating Budget Impact by Capital Expenditures CIP

| Account Number | FUND/Description | Project Name | FY 2023-24 Project Funding | FY 2023-24 CIP Appropriation | Maintenance Cost | Utilities Cost | Other Contractual Services Cost | Operating Supplies Cost | Insurance Cost | Debt Service Cost | Total Operating Impacted Cost |
|---|---|--|----------------------------------|------------------------------------|---------------------|-------------------|---------------------------------------|----------------------------|-------------------|----------------------|-------------------------------------|
| 042-8600-535-66-76 | SEWER R&R / LIFT STATION GENERATOR | SEWER / LIFT STATION EMERGENCY GENERATOR REPLACEMENT | 95,000 | 95,000 | 95,000 | - | - | - | - | - | 95,000 |
| 042-8600-535-66-84 | SEWER R&R / INFILTRATION / INTRUSION | SEWER / INFILTRATION & INTRUSION | 190,000 | 190,000 | - | (190,000) | - | - | - | - | (190,000) |
| 042-8600-535-66-86 | SEWER R&R / MAIN WWTP EXPANSION | SEWER / BATES MAIN WWTP EXPANSION | 7,437,942 | 7,437,942 | - | 7,437,942 | - | - | - | - | 7,437,942 |
| 042-8600-535-66-92 | SEWER R&R / EQUIPMENT | SEWER / BIOLOGICAL PROCESS EQUIPMENT | 36,000 | 36,000 | - | - | - | 36,000 | - | - | 36,000 |
| 042-8600-535-66-95 | SEWER R&R / EASTERN PLANT TURBINE | SEWER / EASTERN PLANT TURBINE UPGRADE | 35,000 | 35,000 | - | - | - | 35,000 | - | - | 35,000 |
| 042-8800-581-70-71 | DEBT SERVICE / PRINCIPAL | SEWER / DEBT SERVICE | 572,601 | 572,601 | - | - | - | - | - | (572,601) | (572,601) |
| Water & Sewer R&R Fund Total | | | 15,734,463 | 15,734,463 | 1,276,500 | 3,082,942 | 1,720,580 | 213,000 | - | (572,601) | 5,720,421 |
| 049-3720-538-60-02 | CAP OUTLAY / STORMWATER CULVERT REPLACEMENT | PW STORMWATER / CULVERT REPLACEMENT | 220,000 | 220,000 | - | - | 220,000 | - | - | - | 220,000 |
| 049-3720-538-60-66 | CAP OUTLAY / CONCRETE CRUSHING | PW STORMWATER / CONCRETE CRUSHING | 45,000 | 45,000 | - | - | 45,000 | - | - | - | 45,000 |
| Stormwater Utility Revenue Fund Total | | | 265,000 | 265,000 | - | - | 265,000 | - | - | - | 265,000 |
| 060-4920-517-60-63 | CAP OUTLAY / IMPROV. OTHER THAN BLDGS. | PW FACILITIES / CEMETERY DESIGN & CONSTRUCTION | 40,000 | 40,000 | 40,000 | - | - | - | - | - | 40,000 |
| Greenwood Cemetery Trust Fund Total | | | 40,000 | 40,000 | 40,000 | - | - | - | - | - | 40,000 |
| 064-2100-521-60-62 | CAP OUTLAY / BUILDINGS | POLICE / EVIDENCE STORAGE | 200,000 | 200,000 | - | - | 200,000 | - | - | - | 200,000 |
| Law Enforcement Capital Expansion Fund Total | | | 200,000 | 200,000 | - | - | 200,000 | - | - | - | 200,000 |

Table 18:

FY 2023-24 Operating Budget Impact by Capital Expenditures CIP

| Account Number | FUND/Description | Project Name | FY 2023-24 Project Funding | FY 2023-24 CIP Appropriation | Maintenance Cost | Utilities Cost | Other Contractual Services Cost | Operating Supplies Cost | Insurance Cost | Debt Service Cost | Total Operating Impacted Cost |
|------------------------------------|---|---|----------------------------------|------------------------------------|---------------------|--------------------|---------------------------------------|----------------------------|--------------------|----------------------|-------------------------------------|
| 065-8600-533-67-02 | CAP OUTLAY / EASTERN WATER MAIN EXTENSION | WATER IMPACT / EASTERN WATER MAIN EXTENSION | 300,000 | 300,000 | - | (300,000) | - | - | - | - | (300,000) |
| 065-8600-533-67-17 | CAP OUTLAY / EASTERN HIGH SERVICE PUMP | WATER IMPACT / EASTERN THIRD HIGH SERVICE PUMP | 355,000 | 355,000 | (355,000) | - | - | - | - | - | (355,000) |
| 065-8600-533-67-35 | CAP OUTLAY / NEW WATER SERVICE SETS | WATER IMPACT / NEW WATER METER SERVICE SETS | 120,000 | 120,000 | - | (120,000) | - | - | - | - | (120,000) |
| 065-8600-533-67-36 | CAP OUTLAY / NEW RECLAIM.WATER SERV SETS | WATER IMPACT / NEW RECLAIMED WATER METER SERVICE SETS | 50,000 | 50,000 | - | (50,000) | - | - | - | - | (50,000) |
| 065-8600-533-67-37 | CAP OUTLAY / RECLAIMED WATER EXPANSION | WATER IMPACT / EASTERN RECLAIMED WATER MAIN EXTENSION | 300,000 | 300,000 | - | (300,000) | - | - | - | - | (300,000) |
| Water Impact Fee Fund Total | | | 1,125,000 | 1,125,000 | (355,000) | (770,000) | - | - | - | - | (1,125,000) |
| 066-3910-535-70-71 | DEBT SERVICE / PRINCIPAL REVOLVING LOAN | SEWER IMPACT / DEBT SERVICE | 283,337 | 283,337 | - | - | - | - | - | (283,337) | (283,337) |
| 066-8600-535-60-01 | SEWER IMPACT / EASTERN FORCE MAIN EXTENSION | SEWER / EASTERN FORCE MAIN EXTENSION | 400,000 | 400,000 | - | - | 400,000 | - | - | - | 400,000 |
| Sewer Impact Fee Fund Total | | | 683,337 | 683,337 | - | - | 400,000 | - | - | (283,337) | 116,663 |
| Grand Total | | | \$26,187,515 | \$26,187,515 | \$3,282,846 | \$2,199,942 | \$6,126,730 | \$495,800 | (\$141,670) | (\$802,487) | \$11,161,161 |

Table 20:

Operating Capital Assets Summary FY 2023-24
Departmental Operating Capital Assets Summary
(Items of at least \$5,000 with a useful life of one or more years)
as of August 2023

| Fund | Department | Program | Account | Item Description | Budget | Actual |
|--------------------------------------|---------------------------|--------------------------------|--------------------------|---------------------------------------|----------------|---------------|
| General Fund (001) | City Manager (512) | Events & Tourism (1240) | Machinery & Equip (6064) | Mascot | 8,263 | - |
| General Fund (001) | Police (521) | Police Grants (2180) | Byrne Grant (6024) | StarChase Pursuit Management System | 15,379 | 15,379 |
| General Fund (001) | Fire (522) | Administration (2200) | Machinery & Equip (6064) | GETAC (Security System) | 10,000 | 6,804 |
| General Fund (001) | Parks & Recreation (572) | Facility Rental (7310) | Machinery & Equip (6064) | G&R Heating & Air | 17,400 | 17,400 |
| General Fund (001) | Parks & Recreation (572) | Facility Rental (7310) | Machinery & Equip (6064) | DuctMan Mechanical LLC | 29,015 | 29,015 |
| General Fund (001) | Parks & Recreation (572) | Facility Rental (7310) | Machinery & Equip (6064) | Women's Club Fence | 5,804 | 5,488 |
| General Fund (001) | Parks & Recreation (572) | Facility Rental (7310) | Machinery & Equip (6064) | Carver Park Shed | 8,000 | - |
| General Fund (001) | Parks & Recreation (572) | Facility Rental (7310) | Machinery & Equip (6064) | Women's Club Informational Signs | 7,500 | - |
| General Fund (001) | Parks & Recreation (572) | Facility Rental (7310) | Machinery & Equip (6064) | Community Center Fence | 10,000 | 4,012 |
| General Fund (001) | Parks & Recreation (572) | Facility Rental (7310) | Machinery & Equip (6064) | Women's Club & Community Center Sheds | 16,000 | 10,050 |
| General Fund (001) | Parks & Recreation (572) | Facility Rental (7310) | Machinery & Equip (6064) | Keyless Entry | 12,000 | - |
| General Fund (001) | Parks & Recreation (572) | Athletic & Rec. Prog. (7320) | Machinery & Equip (6018) | Selleen Tot Lot Playground (CO) | 20,000 | - |
| General Fund (001) | Parks & Recreation (572) | Athletic & Rec. Prog. (7320) | Machinery & Equip (6064) | Starting Blocks (CO) | 12,000 | - |
| General Fund Total | | | | | 171,361 | 88,147 |
| Street Improvement Fund (013) | Public Works Trans. (541) | Public Land Maintenance (4110) | Machinery & Equip (6064) | Turf Tiger Mower | 15,000 | 13,883 |
| | | | Machinery & Equip (6064) | Turf Tiger Mower | 15,000 | 13,883 |
| | | | | Traffic Calming Construction | 100,000 | 9,931 |
| Street Improvement Fund Total | | | | | 130,000 | 37,697 |

| Fund | Department | Program | Account | Item Description | Budget | Actual |
|---------------------------------------|---------------------------|-----------------------------------|------------------------------|---|----------------|---------------|
| Community Redevelopment (014) | Public Works Trans. (541) | Public Works Projects (8600) | Street Rehabilitation (6001) | Street Rehabilitation Project | 50,000 | 37,221 |
| Community Redevelopment (014) | Public Works Trans. (541) | Public Works Projects (8600) | Hosing Rehabilitation (6048) | Housing Rehabilitation Project | 146,363 | 13,881 |
| CRA Fund | | | | | 196,363 | 51,102 |
| Water & Sewer Fund (040) | Public Service (536) | Administration (3100) | Machinery & Equip (6064) | Imageprograph TM-305 MFP Z36 | 15,000 | 12,968 |
| Water & Sewer Fund (040) | Public Service (536) | Administration (3100) | Machinery & Equip (6064) | AutoCAD Software | 8,000 | - |
| Water & Sewer Fund (040) | Public Service (536) | Administration (3100) | Machinery & Equip (6064) | Copier/Scanner/Printer | 10,000 | - |
| Water & Sewer Fund (040) | Public Service (536) | Administration (3300) | Machinery & Equip (6064) | Ford F-150 Pickup Truck | 40,000 | - |
| Water & Sewer Fund (040) | Public Service (536) | Customer Service (3120) | Machinery & Equip (6064) | Air Conditioner | 5,000 | - |
| Water & Sewer Fund (040) | Public Service (536) | Meter Reading (3130) | Machinery & Equip (6064) | (2) Mid-Size Trucks | 60,000 | - |
| Water & Sewer Fund (040) | Water (533) | Water Administration (3300) | Machinery & Equip (6064) | Security Cameras w/Storage | 24,000 | - |
| Water & Sewer Fund (040) | Water (533) | Water Treatment (3310) | Machinery & Equip (6064) | Process Meter & Replacement Check Valve | 17,200 | 13,804 |
| Water & Sewer Fund (040) | Water (533) | Water Distribution (3320) | Machinery & Equip (6064) | Generator | 5,500 | - |
| Water & Sewer Fund (040) | Water (533) | Water Distribution (3320) | Machinery & Equip (6064) | Trench Box | 20,000 | - |
| Water & Sewer Fund (040) | Water (533) | Water Distribution (3320) | Machinery & Equip (6064) | Enclosed Trailer | 10,000 | - |
| Water & Sewer Fund (040) | Water (533) | Water Distribution (3320) | Machinery & Equip (6064) | Well Point System | 8,000 | - |
| Water & Sewer Fund (040) | Water (533) | Water Distribution (3320) | Machinery & Equip (6064) | Towable Jobsite Lights | 24,000 | - |
| Water & Sewer Fund (040) | Water (533) | Back-Flow (3340) | Machinery & Equip (6064) | Bulk Sodium Hypo. Storage Tank | 14,000 | - |
| Water & Sewer Fund (040) | Wastewater (535) | Call & Lift Station (3510) | Machinery & Equip (6064) | Riser Pipe & Valve | 44,000 | 18,133 |
| Water & Sewer Fund (040) | Wastewater (535) | Wastewater Treatment (3520) | Machinery & Equip (6064) | (2) Low Speed Mixers | 32,000 | - |
| Water & Sewer Fund (040) | Wastewater (535) | Wastewater Disposal (3540) | Machinery & Equip (6064) | Vertical Turbine Pump | 19,495 | 19,495 |
| Water & Sewer Fund (040) | Wastewater (535) | Wastewater Disposal (3540) | Machinery & Equip (6064) | Zero-Turn Mower | 19,500 | - |
| Water & Sewer Fund (040) | Wastewater (535) | Wastewater Sludge Disposal (3550) | Machinery & Equip (6064) | Vertical Conveyer Belt | 24,500 | 15,027 |
| Water & Sewer Fund (040) | Wastewater (535) | Wastewater Sludge Disposal (3550) | Machinery & Equip (6064) | Polymer Mixing Skid | 20,000 | 17,800 |
| Water & Sewer Revenue Fund | | | | | 420,195 | 97,227 |
| Water & Sewer R&R Fund (042) | Water (533) | Water R&R Projects (8600) | Water Project (6507) | Meter Replacement & Rebuild | 180,000 | 37,936 |
| Water & Sewer R&R Fund (042) | Water (533) | Water R&R Projects (8600) | Water Project (6527) | Fuel Tank Replacement | 15,000 | - |
| Water & Sewer R&R Fund (042) | Water (533) | Water R&R Projects (8600) | Water Project (6551) | Eastern Well One | 73,500 | - |

| Fund | Department | Program | Account | Item Description | Budget | Actual |
|------------------------------|-------------|---------------------------|----------------------|--------------------------------|------------|---------|
| Water & Sewer R&R Fund (042) | Water (533) | Water R&R Projects (8600) | Water Project (6568) | Water Department Car | 35,000 | - |
| Water & Sewer R&R Fund (042) | Water (533) | Water R&R Projects (8600) | Water Project (6571) | One Ton Service Truck | 159,124 | 44,124 |
| Water & Sewer R&R Fund (042) | Water (533) | Water R&R Projects (8600) | Water Project (6572) | Half-Ton Service Pickup Truck | 105,426 | 49,247 |
| Water & Sewer R&R Fund (042) | Water (533) | Water R&R Projects (8600) | Water Project (6606) | Jefferis Ct. Galvanized Main | 206,640 | - |
| Water & Sewer R&R Fund (042) | Water (533) | Water R&R Projects (8600) | Water Project (6626) | Bay Street South Utility | 75,000 | - |
| Water & Sewer R&R Fund (042) | Water (533) | Water R&R Projects (8600) | Water Project (6627) | Water Tank Inspection | 15,254 | 15,245 |
| Water & Sewer R&R Fund (042) | Water (533) | Water R&R Projects (8600) | Water Project (6631) | Water Pump Replacement | 21,746 | 3,498 |
| Water & Sewer R&R Fund (042) | Water (533) | Water R&R Projects (8600) | Water Project (6644) | Water Dep Office & Comp CR44 | 80,000 | 30,180 |
| Water & Sewer R&R Fund (042) | Water (533) | Water R&R Projects (8600) | Water Project (6646) | Machinery | 110,000 | 102,074 |
| Water & Sewer R&R Fund (042) | Water (533) | Water R&R Projects (8600) | Water Project (6647) | Heavy Equipment | 25,000 | 8,834 |
| Water & Sewer R&R Fund (042) | Water (533) | Water R&R Projects (8600) | Water Project (6648) | Lakeshore Ave. Galvanized Main | 40,000 | - |
| Water & Sewer R&R Fund (042) | Water (533) | Water R&R Projects (8600) | Water Project (6649) | Grand Island WTP Fuel Tank | 48,920 | 10,660 |
| Water & Sewer R&R Fund (042) | Water (533) | Water R&R Projects (8600) | Water Project (6650) | Eastern Area Expansion | 674,717 | 233,448 |
| Water & Sewer R&R Fund (042) | Water (533) | Water R&R Projects (8600) | Water Project (6651) | CROM Tank | 343,355 | - |
| Water & Sewer R&R Fund (042) | Water (533) | Water R&R Projects (8600) | Water Project (6652) | Cast Iron Replacement | 25,000 | - |
| Water & Sewer R&R Fund (042) | Water (533) | Water R&R Projects (8600) | Water Project (6655) | Sorrento Pines Waterline | 40,000 | - |
| Water & Sewer R&R Fund (042) | Sewer (535) | Water R&R Projects (8600) | Sewer Project (6601) | Bay Street South Sewer | 11,840 | 11,613 |
| Water & Sewer R&R Fund (042) | Sewer (535) | Water R&R Projects (8600) | Sewer Project (6643) | Submersible Pump | 187,745 | 109,711 |
| Water & Sewer R&R Fund (042) | Sewer (535) | Water R&R Projects (8600) | Sewer Project (6645) | Effluent Pump & Motor | 77,765 | 11,990 |
| Water & Sewer R&R Fund (042) | Sewer (535) | Water R&R Projects (8600) | Sewer Project (6649) | Crane Truck | 135,000 | - |
| Water & Sewer R&R Fund (042) | Sewer (535) | Water R&R Projects (8600) | Sewer Project (6651) | Lift Station Control Panels | 67,992 | 18,966 |
| Water & Sewer R&R Fund (042) | Sewer (535) | Water R&R Projects (8600) | Sewer Project (6659) | Pickup Truck | 50,000 | - |
| Water & Sewer R&R Fund (042) | Sewer (535) | Water R&R Projects (8600) | Sewer Project (6665) | Umatilla Connect. | 8,943 | - |
| Water & Sewer R&R Fund (042) | Sewer (535) | Water R&R Projects (8600) | Sewer Project (6676) | Lift Station Generator | 443,504 | 7,739 |
| Water & Sewer R&R Fund (042) | Sewer (535) | Water R&R Projects (8600) | Sewer Project (6677) | Lift Station Generator | 1,076,930 | 6,300 |
| Water & Sewer R&R Fund (042) | Sewer (535) | Water R&R Projects (8600) | Sewer Project (6678) | McCullochs Alley Sewer | 230,000 | 16,416 |
| Water & Sewer R&R Fund (042) | Sewer (535) | Water R&R Projects (8600) | Sewer Project (6684) | Infiltration/Intrusion | 2,559,109 | 109,246 |
| Water & Sewer R&R Fund (042) | Sewer (535) | Water R&R Projects (8600) | Sewer Project (6686) | Main WWTP Expansion | 10,247,335 | 613,180 |

| Fund | Department | Program | Account | Item Description | Budget | Actual |
|---|------------------------------|----------------------------------|------------------------------|--------------------------------|-------------------|------------------|
| Water & Sewer R&R Fund (042) | Sewer (535) | Water R&R Projects (8600) | Sewer Project (6687) | Sprayfield Transfer Pumps | 24,382 | 24,383 |
| Water & Sewer R&R Fund (042) | Sewer (535) | Water R&R Projects (8600) | Sewer Project (6688) | Holding Pond Improvements | 1,617,000 | 1,030,248 |
| Water & Sewer R&R Fund (042) | Sewer (535) | Water R&R Projects (8600) | Sewer Project (6692) | Biological Process Equipment | 56,000 | 16,204 |
| Water & Sewer R&R Fund (042) | Sewer (535) | Water R&R Projects (8600) | Sewer Project (6698) | Water Legislation Impact | 9,300 | 4,650 |
| Water & Sewer R&R Fund (042) | Sewer (537) | Water R&R Projects (8600) | Sewer Project (6801) | Slip - Line Rehab Project | 239,264 | - |
| Water & Sewer Renewal & Replacement Fund | | | | | 19,315,791 | 2,515,892 |
| Stormwater Utility Rev Fund (049) | Public Works (538) | Retrofit Projects (3720) | Stormwater Project (6001) | Diedrich Street Stormwater | 60,000 | - |
| Stormwater Utility Rev Fund (049) | Public Works (538) | Retrofit Projects (3720) | Stormwater Project (6063) | Stormwater Master Plan | 77,941 | 5,561 |
| Stormwater Utility Rev Fund (049) | Public Works (538) | Retrofit Projects (3720) | Stormwater Project (6072) | West Woodward Improv. | 231,146 | 230,065 |
| Stormwater Utility Fund | | | | | 369,087 | 235,626 |
| Fire Prevention Cap. Expansion (059) | Fire (522) | Fire Grants (2230) | Fire Project (6001) | Gear Room | 50,000 | - |
| Fire Prevention Cap. Expansion (059) | Fire (522) | Fire Grants (2230) | Fire Project (6013) | Fire Boat Carport | 70,000 | - |
| Fire Prevention Cap. Expansion (059) | Fire (522) | Fire Grants (2230) | Machinery & Equip (6064) | Bunker Gear | 18,966 | 15,721 |
| Fire Prevention Capital Expansion Fund | | | | | 138,966 | 15,721 |
| Water Impact Trust Fund (065) | Water Utility Services (533) | Non-Departmental Projects (8600) | Water Utility Project (6717) | Eastern High Service Pump | 65,400 | 19,200 |
| Water Impact Trust Fund (065) | Water Utility Services (533) | Non-Departmental Projects (8600) | Water Utility Project (6733) | East Reclaim Tank | 1,226,250 | - |
| Water Impact Trust Fund (065) | Water Utility Services (533) | Non-Departmental Projects (8600) | Water Utility Project (6735) | New Water Service Sets | 100,000 | 46,000 |
| Water Impact Trust Fund (065) | Water Utility Services (533) | Non-Departmental Projects (8600) | Water Utility Project (6736) | New Reclaim Water Service Sets | 40,000 | - |
| Water Impact Trust Fund (065) | Water Utility Services (533) | Non-Departmental Projects (8600) | Water Utility Project (6738) | Sorrento Pines Reclaim Water | 77,570 | - |
| Water Impact Trust Fund | | | | | 1,509,220 | 65,200 |
| GRAND TOTAL | | | | | 22,250,983 | 3,106,612 |

Debt

Regarding Long-term debt, the City will make timely payments for all debt outstanding. It will strive to maintain an underlying issuer's credit rating of no less than Aa3 (dependent on the credit rating agency). General Obligation Bonds may be issued as prescribed by law. Revenue Bonds or Notes may be used to fund major capital purchases or construction projects but such financing shall be no more than 30 years. The City will not issue long-term debt to refinance current operations. Refinancing will be considered when it is economically beneficial to do so. If the City won't be able to sell three Downtown parcels for the reasonable price, City will refinance the CRA balloon loan, issued in 2020.

Regarding Short-term debt/leases, debt for less than five-year periods shall be avoided, unless a debt mechanism is in place that provides decreased costs of issuance. Leases or lease purchases are allowed when the total costs of the lease and maintenance are less than the total costs of the purchase and maintenance or if there are other special factors to be considered.

Interfund loans are allowed as well unless otherwise prohibited by law. In such cases where inter-fund loans are made, interest will be paid to the loaning fund equal to the interest it would have received under the normal investment performance of the City's cash management program.

The City currently has three State Revolving Fund Loan issues, a Water and Sewer Revenue Bond, a Water & Sewer Bank Note, and both a loan and a lease for fire equipment:

Series 2018 Capital Improvement Revenue Note - This \$800,000 capital equipment note for a Fire Ladder Truck is secured by covenant to budget appropriations and has a fixed interest rate of 2.29% and a maturity date of April 2023. Debt service payments are being made from the City's Sales Tax Revenue Fund. Principal balance: \$160,000 matured and paid off in April of FY 2023.

State Revolving Fund Loans 350300 and 350302 - These loan agreements with the Florida Department of Environmental Protection are secured by water and sewer annual revenue after operations and maintenance and senior debt obligations. The original loan amounts totaled \$10,211,163 and were used for wastewater plant upgrades in compliance with Environmental Protection Agency nitrification regulations. The interest rates range from 1.29% to 3.21% and payment of principal and interest will be complete in the Fiscal Year 2032. Debt service payments are being made from the City's Sewer Impact Trust Fund. The remaining balance for notes payables SRF 350300 and 350302, at the end of FY 2023 was \$2,920,832. Bond rating is at the lowest risk investments: AAA by Standard & Poor's.

Series 2016 Water & Sewer Utility Revenue Bond - This approximately \$8,184,691 issue is a funding source for the City's FY 2017 through FY 2036 Water and Sewer Capital Improvement Plan implemented in October of 2016. It is secured by utility system revenues with an interest rate of 3.21% and a maturity date of October 2036. Debt service payments are being made from the City's Water and Sewer Revenue Fund. Principal balance at the end of FY 2023: \$6,265,000 after principal and interest payments. Bond rating is at the lowest risk investments: AAA by Standard & Poor's.

CRA Loan 2020 - In September of FY 2020, City contracted with USB bank to provide financing in the amount of \$3,000,000 for CRA - Community Redevelopment Trust Fund projected three large land blocks, located at the City of Eustis Downtown purchase. The Five-Year financing balloon loan is at a fixed interest rate of 2.88%. Principal and interest payments of \$16,512 are paid monthly, commencing October 2020. The total principal and interest debt service payments in the FY 2023-24 will be \$198,148.

Legal Debt Limits

The City of Eustis currently has no legal debt limitations imposed on its ability to borrow funds.

Capital Improvement Policy

The City will develop multi-year business plans every five years for capital improvements. These plans will be updated as necessary and used for future annual and five-year capital budgets.

The five-year Capital Improvement Plan will be incorporated into the City's Comprehensive Plan.

In the development of the Capital Improvement Projects, the City will review the operational impact of each project.

Capital Asset Policy

Purchased and constructed capital assets are reported at cost or estimated historical cost. Capital assets include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items). They are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Property, plant, and equipment with initial, individual costs equal to or exceeding \$5,000 and estimated useful lives of over one year are recorded as capital assets. Roads, bridges, and sidewalks are capitalized when their initial costs equal or exceed \$25,000 and possess estimated useful lives of more than one year. Purchased or constructed, capital assets are recorded at historical or estimated historical costs. Donated capital assets are recorded at the acquisition value at the date of donation. Significant outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of major business-type activities is included as part of the capitalized value of the assets constructed. Capital asset purchases are recorded as capital outlay expenditures in the fund level governmental funds in the year of acquisition. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

| <u>Assets:</u> | <u>Useful Lives:</u> |
|-------------------|----------------------|
| Land Improvements | 15-40 years |
| Buildings | 10-40 years |
| Infrastructure | 15-40 years |
| Equipment | 3-40 years |

Expenditures for repairs and maintenance are expensed when incurred. Additions, major renewals, and replacements that increase the useful lives of the assets are capitalized.

The City will comply with the standards established by the Governmental Accounting Standards Board Statement (GASB) 34 and all subsequent pronouncements set forth by the GASB regarding Capital Asset Accounting.

Table 20:
Changes Between Proposed and Projected Budget FY 2023-24

| Fund No. | Fund Name | estimated | | | | |
|--------------|-----------------------------------|------------------------|------------------------|------------------------|-------------------|---------------|
| | | Beginning Fund Balance | FY 24 Revenue Proposed | FY23 Revenue Projected | Change in Revenue | Change % |
| 001 | General Fund | 15,582,735 | 24,318,859 | 22,452,310 | 1,866,549 | 0.08 |
| 006 | Library Contribution | 27,429 | 1,965 | 1,491 | 474 | 0.32 |
| 010 | Sales Tax Revenue | 1,546,417 | 5,480,741 | 2,279,000 | 3,201,741 | 1.40 |
| 011 | Law Enforcement Education | 51,966 | 53,700 | 51,570 | 2,130 | 0.04 |
| 012 | Police Forfeiture | (1,754) | 20,900 | 40,794 | (19,894) | (0.49) |
| 013 | Street Improvement | 764,308 | 2,110,794 | 1,968,000 | 142,794 | 0.07 |
| 014 | Community Redevelopment | 1,480,790 | 1,477,897 | 1,139,936 | 337,961 | 0.30 |
| 020 | Building Services | 1,330,090 | 1,155,900 | 955,900 | 200,000 | 0.21 |
| 049 | Stormwater Utility Revenue | 707,546 | 890,200 | 886,155 | 4,045 | 0.00 |
| 040 | Water & Sewer Revenue | 17,616,542 | 13,697,300 | 12,892,750 | 804,550 | 0.06 |
| 041 | Reclaimed Water Projects | 170,109 | 2,600 | 2,600 | - | - |
| 042 | Water & Sewer R&R | 13,543,195 | 9,972,942 | 7,864,843 | 2,108,099 | 0.27 |
| 059 | Fire Prevent. Capacity Exp. Trust | 87,542 | 42,500 | 41,500 | 1,000 | 0.02 |
| 060 | Greenwood Cemetery Trust | 299,835 | 17,200 | 16,455 | 745 | 0.05 |
| 061 | Police Pension | 22,784,388 | 3,453,000 | 3,448,000 | 5,000 | 0.00 |
| 062 | Fire Pension | 12,875,633 | 2,915,000 | 2,914,000 | 1,000 | 0.00 |
| 063 | Parks & Rec Capacity Exp. Trust | 306,107 | 95,000 | 97,000 | (2,000) | (0.02) |
| 064 | Law Enforce. Capacity Exp. Trust | 408,027 | 44,200 | 42,900 | 1,300 | 0.03 |
| 065 | Water Impact Trust | 7,431,168 | 166,000 | 165,000 | 1,000 | 0.01 |
| 066 | Sewer Impact Trust | 6,494,014 | 712,800 | 673,477 | 39,323 | 0.06 |
| 068 | Economic Development Trust | 104,650 | 377,642 | 216,005 | 161,637 | 0.75 |
| 069 | Library Capacity Exp. Trust | 94,602 | 41,500 | 45,500 | (4,000) | (0.09) |
| TOTAL | | 103,705,339 | 67,048,640 | 58,195,186 | 8,853,454 | 15.21% |

Table 20:
Changes Between Proposed and Projected Budget FY (Continued)

| FY 24 Expenditures Proposed | FY 23 Expenditures Projected | Change in Expenditures | Change % | Est. Ending FY 24 Fund Balance Proposed | Est. Ending FY 23 Fund Balance Projected | Change in Fund Balance | Change % |
|-----------------------------|------------------------------|------------------------|--------------|---|--|------------------------|---------------|
| 23,886,911 | 21,459,534 | 2,427,377 | 0.11 | 16,014,683 | 15,582,735 | 431,948 | 0.03 |
| 8,200 | 8,200 | - | - | 21,194 | 27,429 | (6,235) | (0.23) |
| 6,043,046 | 3,187,246 | 2,855,800 | 0.90 | 984,112 | 1,546,417 | (562,305) | (0.36) |
| 73,000 | 73,000 | - | - | 32,666 | 51,966 | (19,300) | (0.37) |
| 13,900 | 63,900 | (50,000) | (0.78) | 5,246 | (1,754) | 7,000 | (3.99) |
| 2,783,020 | 2,055,583 | 727,437 | 0.35 | 92,082 | 764,308 | (672,226) | (0.88) |
| 1,610,967 | 2,014,140 | (403,173) | (0.20) | 1,347,720 | 1,480,790 | (133,070) | (0.09) |
| 787,596 | 726,915 | 60,681 | 0.08 | 1,698,394 | 1,330,090 | 368,304 | 0.28 |
| 994,493 | 898,930 | 95,563 | 0.11 | 603,253 | 707,546 | (104,293) | (0.15) |
| 14,249,351 | 13,369,640 | 879,711 | 0.07 | 17,064,491 | 17,616,542 | (552,051) | (0.03) |
| - | - | - | - | 172,709 | 170,109 | 2,600 | 0.02 |
| 15,734,463 | 16,291,445 | (556,982) | (0.03) | 7,781,674 | 13,543,195 | (5,761,521) | (0.43) |
| 1,400 | 139,996 | (138,596) | (0.99) | 128,642 | 87,542 | 41,100 | 0.47 |
| 43,000 | 2,440 | 40,560 | 16.62 | 274,035 | 299,835 | (25,800) | (0.09) |
| 1,900,000 | 1,850,000 | 50,000 | 0.03 | 24,337,388 | 22,784,388 | 1,553,000 | 0.07 |
| 1,250,000 | 1,250,000 | - | - | 14,540,633 | 12,875,633 | 1,665,000 | 0.13 |
| 3,100 | 1,015 | 2,085 | 2.05 | 398,007 | 306,107 | 91,900 | 0.30 |
| 201,065 | 1,015 | 200,050 | 197.09 | 251,162 | 408,027 | (156,865) | (0.38) |
| 1,128,000 | 1,482,425 | (354,425) | (0.24) | 6,469,168 | 7,431,168 | (962,000) | (0.13) |
| 691,337 | 300,803 | 390,534 | 1.30 | 6,515,477 | 6,494,014 | 21,463 | 0.00 |
| 481,780 | 231,200 | 250,580 | 1.08 | 512 | 104,650 | (104,138) | (1.00) |
| 17,600 | 14,840 | 2,760 | 0.19 | 118,502 | 94,602 | 23,900 | 0.25 |
| 71,902,229 | 65,422,267 | 6,479,962 | 9.90% | 98,851,750 | 103,705,339 | (4,853,589) | -4.68% |

Fund Balance Changes Between FY 2023-24 Projected and Proposed Budgets

Table 20 demonstrates the differences in fund balances between Projected and Proposed budgets major and nonmajor funds in aggregate. The changes are affecting fifteen of twenty two City's funds.

The total revenue increase between FY 2023-24 is 15.21% and the total expense increase of 9.90%. The total change in fund balance is \$4,853,589 or 4.68% fund balance decrease.

Personnel Services projected expenditures for all funds are increased by 5% COLA and \$1,000 flat pay to all existing full-time employees. Fringe benefits and pensions are increased as well.

006 Library Contribution Fund: \$6,235 or 22.73% fund balance decrease.

Library book sales and late book return fines revenue have been moved to the General Fund. Memorial donations projected revenue decreased from \$1,000 to \$50 a year, in-kind donations decreased as well from \$1,000 to \$525. Other miscellaneous revenues decreased from \$500 to \$100.

010 Sales Tax Revenue Capital Project Fund: \$562,305 or 36.36% fund balance decrease

Various City capital projects expenditures have increased by \$3,971,162 or 40%.

011 Law Enforcement Education Fund: \$19,300 or 37.14% fund balance decrease.

With a slight increase in Police Automation Equipment revenue by 0.04% and the same proposed expenditures in FY 2024, the total fund's balance has decreased. To keep it on the 2023 level, funds need additional sources of revenue.

012 Police Forfeiture Fund: \$7,000 or 399.09% fund balance increase.

The federal felony forfeiture revenue in FY 2023 has been very successful \$39,304; 50% more than budgeted. The interest revenue has increased significantly as well.

The total expenditures have decreased by \$50,000 or by 78%.

013 Street Improvement Fund: \$672,226 or 87.95% fund balance decrease

Gas tax revenue estimation projected increased by \$82,617 or 16.2%. One cent tax has decreased by \$800, or 0.46%. Third party donations decreased by 33% as well; FDOT changed the way of reimbursements for street lighting repair. Now it'll be reimbursed straight to Lake County, not the City. Another factor, in FY 2024 the City expenses for street maintenance, lighting control, road construction and mowing services increased by 40%.

020 Building Services Fund: \$368,304 or 27.69% fund balance increase.

The building permits projected revenue increased by \$200,000 or 21%. Rapid population growth, city development and building construction allowed the City to bring more revenue to the Building Services.

Building Inspection expenditures increased also but only by \$58,771 or 8%.

042 Water & Sewer Renew & Replace Fund: \$5,761,521 or 42.54% fund balance decrease.

The total revenue has increased by \$2,108,099 or 27.0%, in FY 2023 City used ARPA funds, and in FY 2024 these funds should be fully executed. City provided additional funds to the project, due to current inflation. Total wastewater FY 2024 total CIP project expenses are increased by \$5,991,820 or 58%.

049 Stormwater Utility Revenue Fund: \$104,293 or 14.74% fund balance decrease

In comparison with FY 2023, the expenditure amount of FY 2024 is higher by \$95,563, more CIP projects.

059 Fire Prevention Capital Trust Fund: \$41,100 or 46.95% fund balance increase.

Three major capital CIP projects Gear Room, Fireboat Carport, and Fire equipment totaling \$138,966, have been completed in FY 23, no capital improvements projects in FY 24.

062 Fire Pension Trust Fund: \$1,665,000 or 12.93% fund balance increase.

Fire insurance premium tax increased by 4.5%, City contributions increased by \$1,000. Employees' contributions increased as well.

063 Parks & Recreation Capacity Expansion Trust Fund: \$91,900 or 30.02% fund balance increase.

The interest revenue has increased significantly in FY 23, by 4,545%. The transfer to the General Fund was increased by \$1,541 or it was 77% more than it was budgeted.

064 Law Enforcement Capacity Expansion: \$156,865 or 38.44% fund balance decrease.

\$200,000 Evidence Storage construction - significant capital project was budgeted in FY 24.

065 Water Impact Trust: \$962,000 or 12.95% fund balance decrease.

In FY 24 the revenue increased only by 0.01%. In FY 23 the fund had an additional Eastern Reclaim Tank Expansion capital improvement project costs of \$1,226,250, which resulted in the total \$962,000 total fund balance decrease.

068 Economic Development Trust Fund: \$104,138 or 99.51% fund balance decrease.

In FY 2023 City signed an agreement for the Economic Development Incubator to increase entrepreneurial business activities and support new businesses. In FY 24 the revenue increased by 0.42%, as a result of Lake County Aid. The expenditures have increased significantly, by 1.03% but the future outcome will be very beneficial for the City. Professional services and economic expenditures have increased by \$21,000 or 54%.

069 Library Capacity Expansion Trust Fund: \$23,900 or 25.26% fund balance increase.

The interest revenue has increased significantly in FY 23, by 1,500%. Library projected impact fee revenue in FY 23 is significantly higher than it was budgeted: by \$19,000 or 76%.

Figure 18:

The pie chart below illustrates the anticipated revenue distribution for the FY 2023-24 budget across various funds. Notably, the largest share of the City’s revenue, constituting 36.27%, originates from the General Fund. Following closely, the Water & Sewer Revenue Fund accounts for the second-highest revenue source at 20.43%. The third-ranking fund in terms of revenue is the Water & Sewer Replacement and Renewal Fund, contributing 14.87% to the City’s total funds. Additionally, the Sales Tax Fund comprises 8.17% of the revenue, while the Police and Fire pension Funds make up 5.15% and 4.35%, respectively. The remaining 10.76% of revenue is distributed among Special Revenue Funds and Trust and Agency Funds.

Proposed Budget Estimated Revenue by Fund FY 2023-24 - \$67,048,640

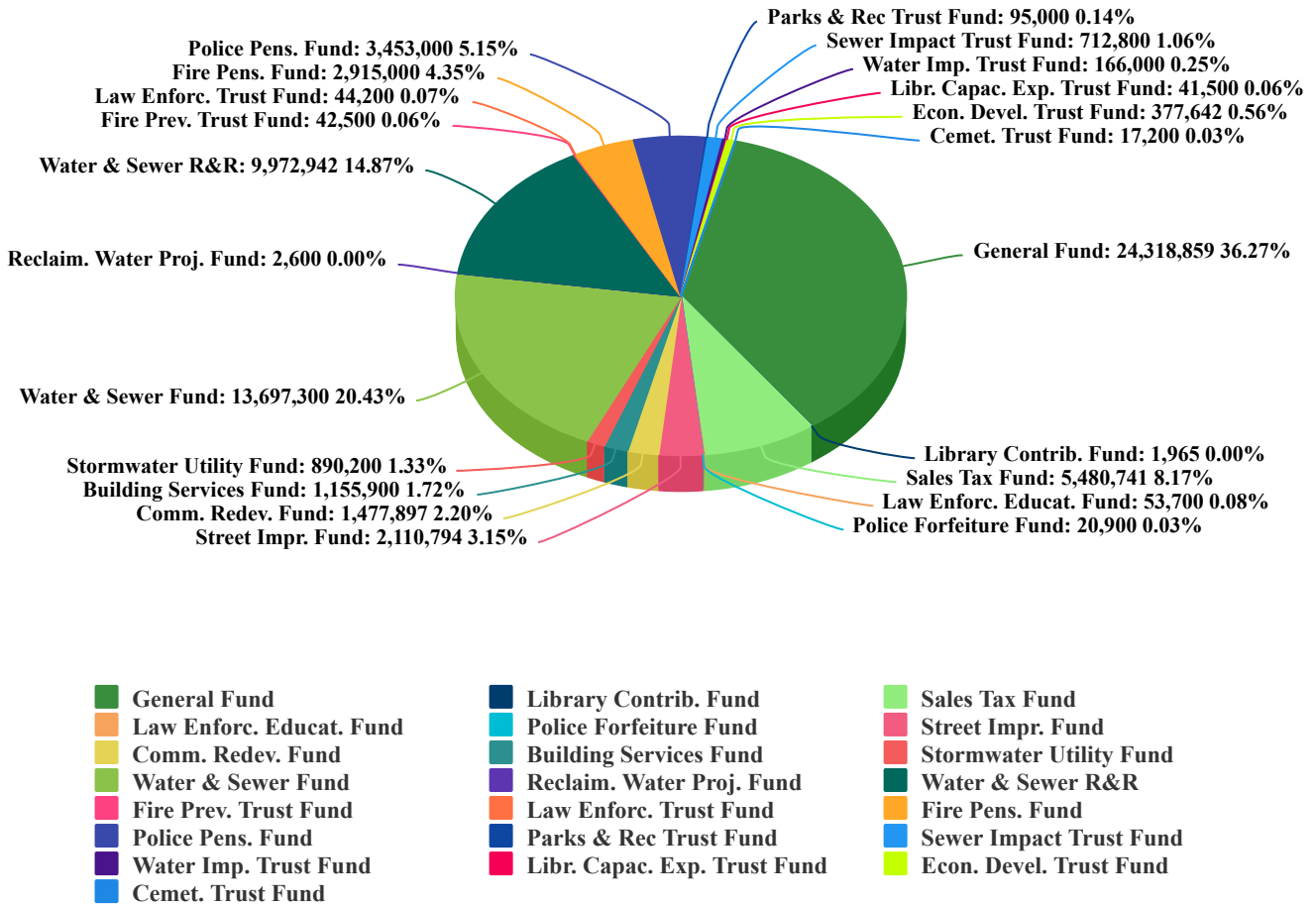


Figure 19:

The pie chart below illustrates the anticipated expense distribution for the FY 2023-24 budget across various funds. Notably, the largest share of the City’s expenditure, constituting 33.22%, originates in the General Fund. Following closely, the Water & Sewer Replacement and Renewal Fund’s projects, for the second-highest revenue source at 21.88%. The third-ranking fund in terms of expenditures is contributed by the Water & Sewer Fund projects 19.82% of the City’s total funds. The remaining 14.32% of the City expenses is distributed among Special Revenue Funds and Trust and Agency Funds.

Following is the Five-Year City Budgeted Revenue and Expense trends chart.

Revenue Trends: The revenue trend line illustrates the city’s income from various sources, such as taxes (property, sales, income), fees (permits, licenses, fines), grants, and any other inflow of funds. It allows city officials, stakeholders, and residents to track how revenue has evolved over time.

Expense Trends: The expense trend line represents the city’s expenditures, including operational costs, salaries, debt service, infrastructure investments, and other spending categories. It provides insights into how the city allocates its resources.

The city revenue and expense trend line chart serves as a valuable tool for monitoring and analyzing the City’s financial health, performance, and sustainability. It aids in informed decision-making, budget planning, and the effective allocation of resources to support the community’s needs and priorities.

Proposed Budget Estimated Expenditures by Fund FY 2023-24 - \$71,902,229

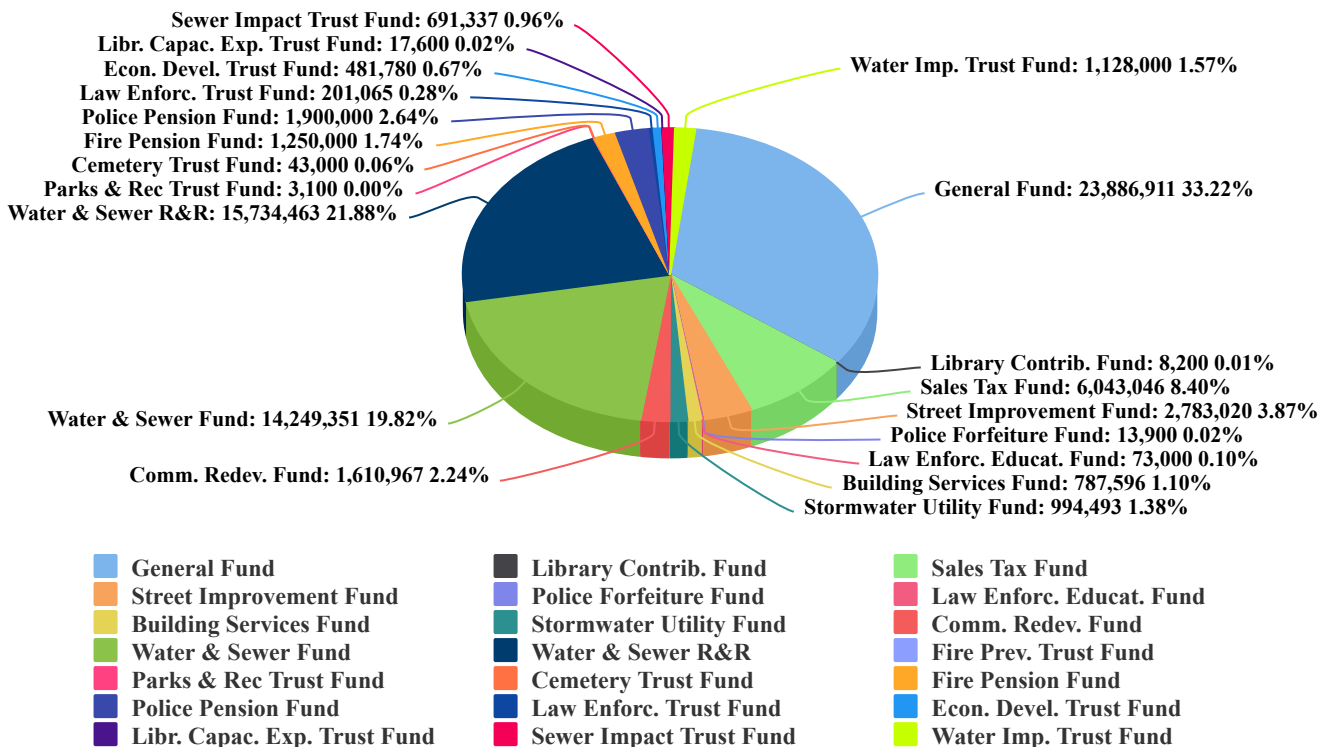


Figure 20:

Five-Year City Budgeted and FY 2024 Proposed Revenue and Expense Trends.

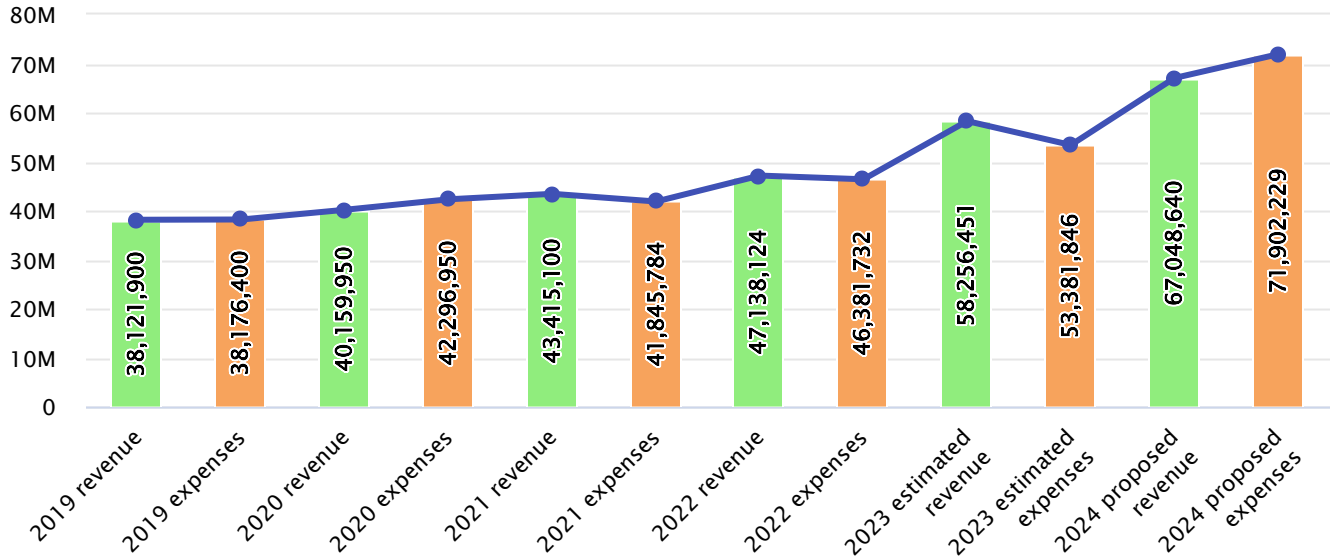


Figure 21:

Proposed Budget Reserves by Fund FY 2023-24 - \$98,851,750

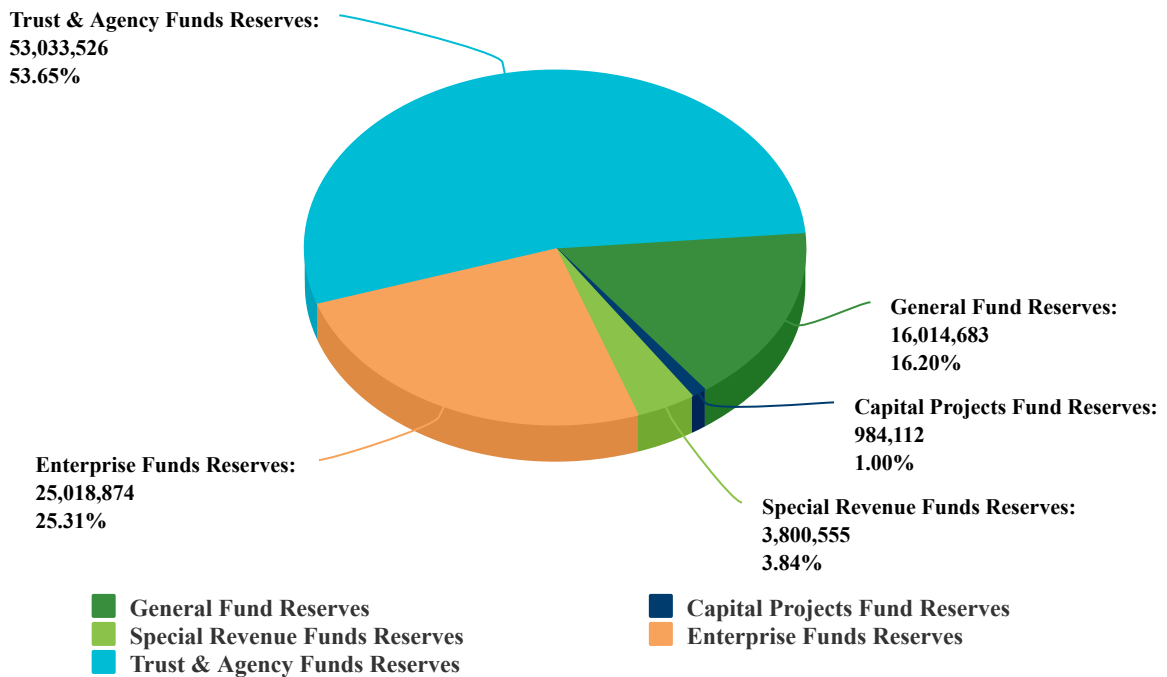


Table 21:

Budget Summary
Fiscal Year 2023-24

Operating budget expenditures of the City of Eustis are 25.76% More than last year's total operating expenditures.

| | | General Fund | Capital Projects Fund | Special Revenue Funds | Enterprise Funds | Trust & Agency Funds | Total |
|---|------------------------|-------------------|-----------------------------|-----------------------------|---------------------|----------------------------|--------------------|
| Millage Per | \$1,000 | | | | | | |
| General Fund | 7.581 | | | | | | |
| BEGINNING FUND BALANCES | | \$ 15,582,735 | \$ 1,546,417 | \$ 4,360,375 | \$ 31,329,846 | \$ 50,885,966 | \$ 103,705,339 |
| ESTIMATED REVENUES: | Millage Per | | | | | | |
| Taxes: | \$1,000 | | | | | | |
| Ad Valorem Taxes | 7.581 | 11,367,297 | - | - | | - | 11,367,297 |
| Utility Taxes | | 3,191,444 | - | - | | - | 3,191,444 |
| Franchise Fees | | 2,165,600 | - | - | | - | 2,165,600 |
| Licenses and Permits | | 60,200 | - | - | | - | 60,200 |
| Intergovernmental Revenue | | 3,041,620 | 2,925,741 | 1,521,308 | 7,437,942 | 46,500 | 14,973,111 |
| Charges for Services | | 922,630 | - | 2,003,900 | 13,163,500 | 664,000 | 16,754,030 |
| Fines and Forfeitures | | 158,300 | - | 72,200 | 215,750 | - | 446,250 |
| Miscellaneous Revenues | | 1,093,003 | 2,555,000 | 224,265 | 555,650 | 7,154,342 | 11,582,260 |
| Other Financing Sources | | 2,318,765 | - | 1,889,683 | 2,300,000 | - | 6,508,448 |
| Total Revenues and Other Financing Sources | | 24,318,859 | 5,480,741 | 5,711,356 | 23,672,842 | 7,864,842 | 67,048,640 |
| Total Estimated Revenues and Balances | | 39,901,594 | 7,027,158 | 10,071,731 | 55,002,688 | 58,750,808 | 170,753,979 |
| EXPENDITURES/EXPENSES: | | | | | | | |
| General Governmental Services | | 4,909,169 | 580,000 | 233,818 | - | 523,280 | 6,246,267 |
| Public Safety | | 11,710,230 | 690,000 | 874,496 | - | 3,351,200 | 16,625,926 |
| Physical Environment | | 1,622,151 | 830,446 | 3,777,513 | 21,185,267 | 1,125,000 | 28,540,377 |
| Transportation | | - | 3,280,000 | 50,000 | - | - | 3,330,000 |
| Economic Environment | | - | - | - | - | 398,500 | 398,500 |
| Culture and Recreation | | 2,458,733 | 411,000 | 8,200 | - | 17,200 | 2,895,133 |
| Debt Service | | - | 251,600 | 1,327,149 | 572,601 | 283,337 | 2,434,687 |
| Other Financing Sources/Uses | | 3,186,628 | - | - | 8,225,946 | 18,765 | 11,431,339 |
| Total Expenditures/Expenses | | 23,886,911 | 6,043,046 | 6,271,176 | 29,983,814 | 5,717,282 | 71,902,229 |
| Reserves/Fund Balances | | 16,014,683 | 984,112 | 3,800,555 | 25,018,874 | 53,033,526 | 98,851,750 |
| Total Appropriated Expenditures and Reserves | | 39,901,594 | 7,027,158 | 10,071,731 | 55,002,688 | 58,750,808 | 170,753,979 |

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE CITY CLERK'S OFFICE AT EUSTIS CITY HALL AT 10 N. GROVE ST., EUSTIS, FL, AS A PUBLIC RECORD.

Figure 22:

Proposed Budget Funds FY 2023-24: Revenues vs. Expenditures

Total Revenues - \$67,048,640

Total Expenditures - \$71,902,229

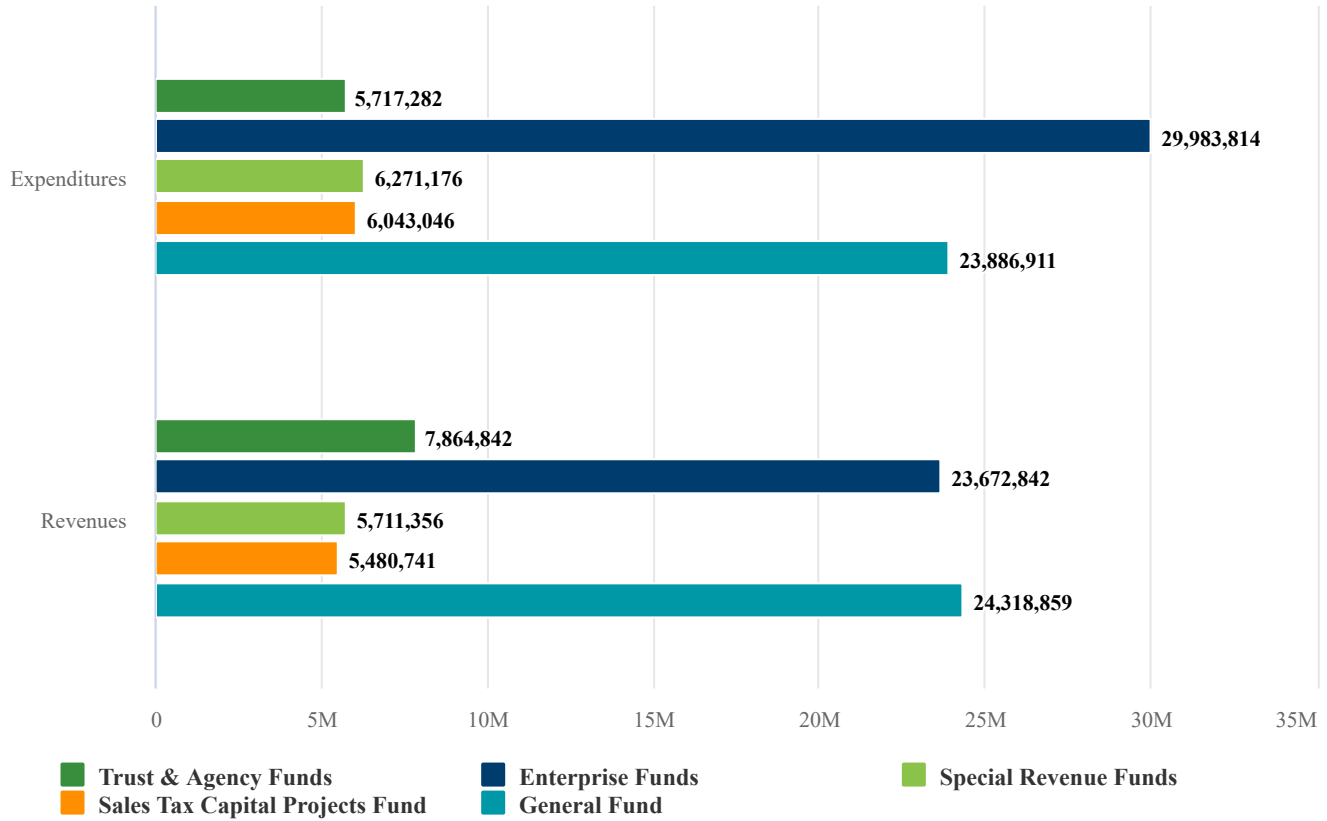


Table 22:**Funds Summary by Spending Component FY 2023-24**

| Fund | Fund Name | Personnel Services | Operating Expenditures | Capital Oultay | Debt Services | Grants, Insurance, Other Projects, Contingencies | Total Fund Expenditures |
|-------------|---|---------------------------|-------------------------------|-----------------------|----------------------|---|--------------------------------|
| 001 | General Fund | 16,220,870 | 5,408,588 | 225,770 | - | 2,031,683 | 23,886,911 |
| 006 | Library Contribution Fund | - | 3,200 | 5,000 | - | - | 8,200 |
| 010 | Sales Tax Capital Project Fund | - | - | 5,791,446 | 251,600 | - | 6,043,046 |
| 011 | Law Enforcement Education Fund | - | 9,300 | 63,700 | - | - | 73,000 |
| 012 | Police Forfeiture Fund | - | 13,900 | - | - | - | 13,900 |
| 013 | Street Improvement Fund | 1,133,987 | 1,370,533 | 268,500 | - | 10,000 | 2,783,020 |
| 014 | Community Redevelopment Fund | 128,323 | 105,495 | 534,000 | 198,149 | 645,000 | 1,610,967 |
| 020 | Building Services Fund | 212,950 | 574,646 | - | - | - | 787,596 |
| 040 | Water & Sewer Revenue Fund | 4,462,153 | 4,184,298 | 427,100 | - | 5,175,800 | 14,249,351 |
| 041 | Reclaimed Water Project Fund | - | - | - | - | - | - |
| 042 | Water & Sewer R&R Fund | - | - | 15,161,862 | 572,601 | - | 15,734,463 |
| 049 | Stormwater Utility Revenue Fund | 294,746 | 167,747 | 265,000 | - | 267,000 | 994,493 |
| 059 | Fire Prevention Capital Expansion Fund | - | 600 | - | - | 800 | 1,400 |
| 060 | Greenwood Cemetery Trust Fund | - | - | 40,000 | - | 3,000 | 43,000 |
| 061 | Police Pension Fund | - | 1,900,000 | - | - | - | 1,900,000 |
| 062 | Fire Pension Fund | - | 1,250,000 | - | - | - | 1,250,000 |
| 063 | Parks & Recreation Capital Expansion Fund | - | 600 | - | - | 2,500 | 3,100 |
| 064 | Law Enforcement Capital Expansion Fund | - | 600 | 200,000 | - | 465 | 201,065 |
| 065 | Water Impact Fee Fund | - | - | 1,125,000 | - | 3,000 | 1,128,000 |
| 066 | Sewer Impact Fee Fund | - | - | 400,000 | 283,337 | 8,000 | 691,337 |
| 068 | Economic Development Trust Fund | - | 83,280 | - | 268,500 | 130,000 | 481,780 |
| 069 | Library Capital Expansion Trust Fund | - | 16,600 | - | - | 1,000 | 17,600 |
| | Total Expenditures | 22,453,029 | 15,089,387 | 24,507,378 | 1,574,187 | 8,278,248 | 71,902,229 |

Figure 23:
Proposed Budget Funds FY 2023-24: Expenditures by Spending Component
Total Expenditures - \$71,902,229

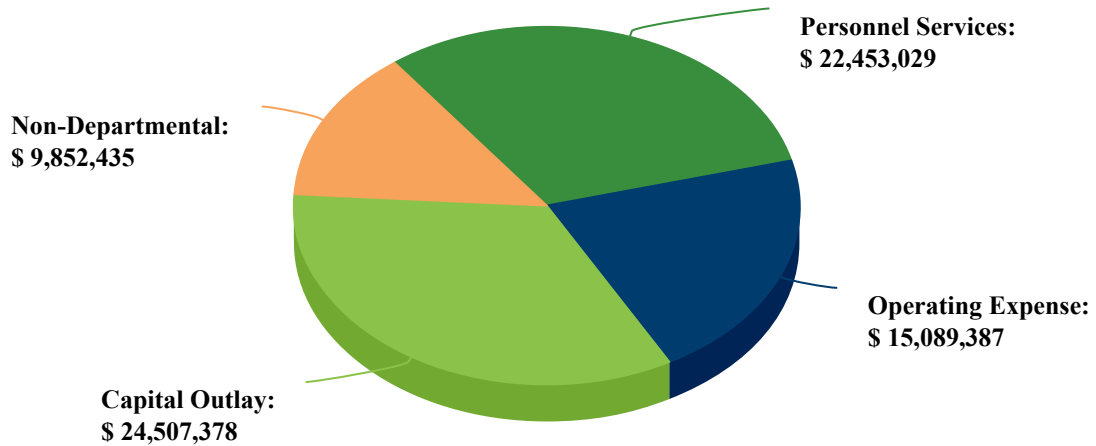


Figure 24:

Proposed Budget Special Revenue Funds FY 2023-24: Revenues vs. Expenditures
Total Revenues - \$5,711,356
Total Expenditures - \$6,271,176

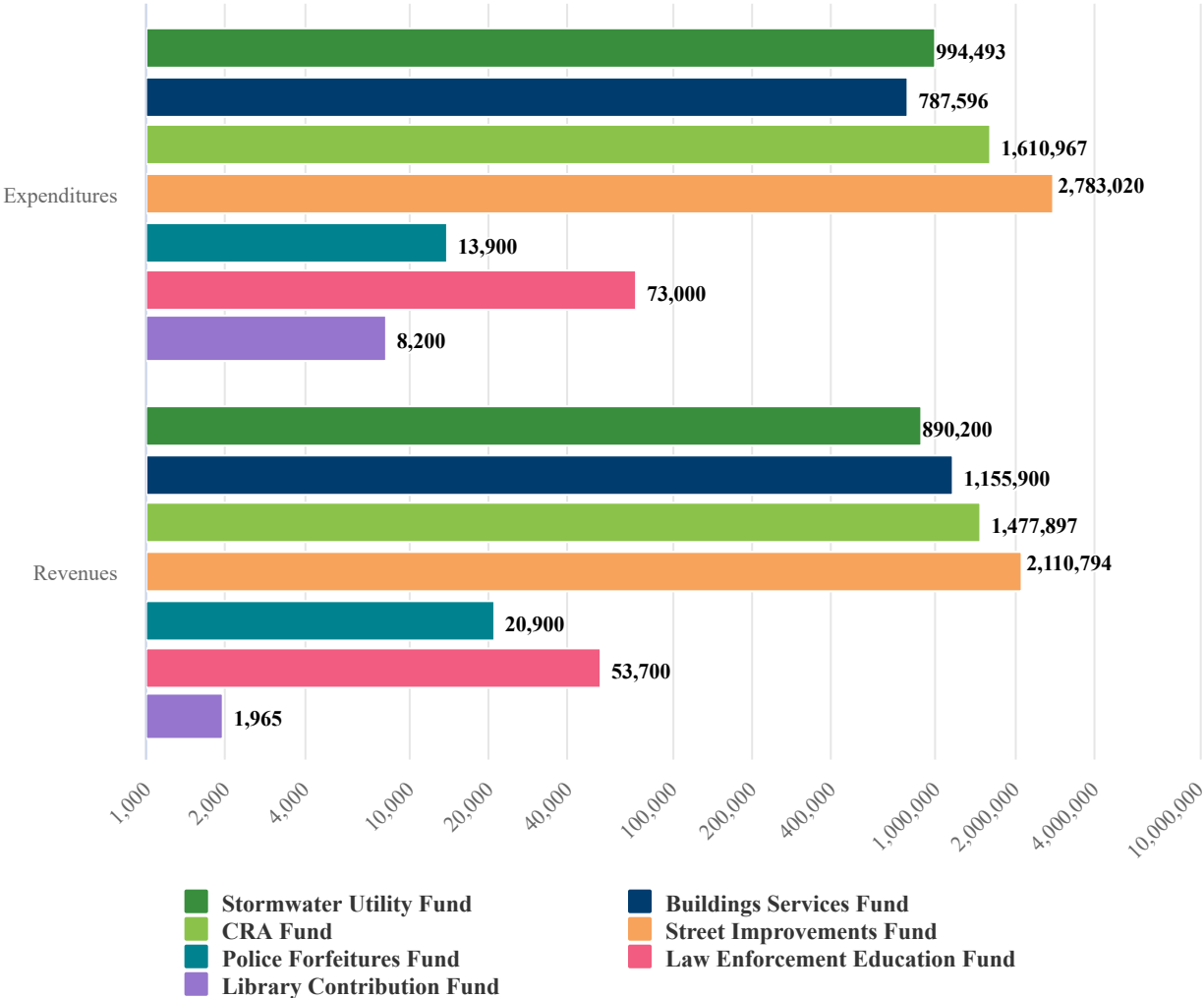


Figure 25:

Proposed Budget Enterprise Funds FY 2023-24: Revenue vs. Expenditures
Total Revenues - \$23,672,842
Total Expenditures - \$29,983,814

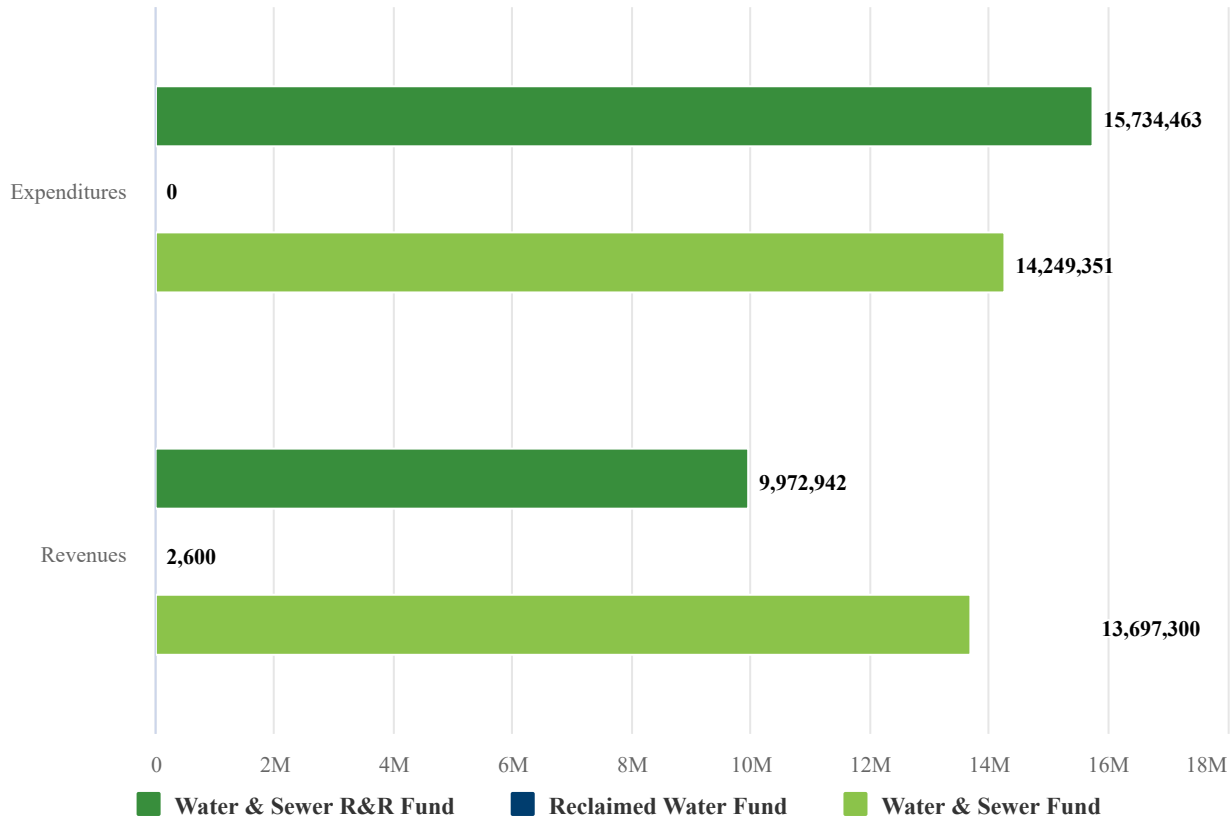
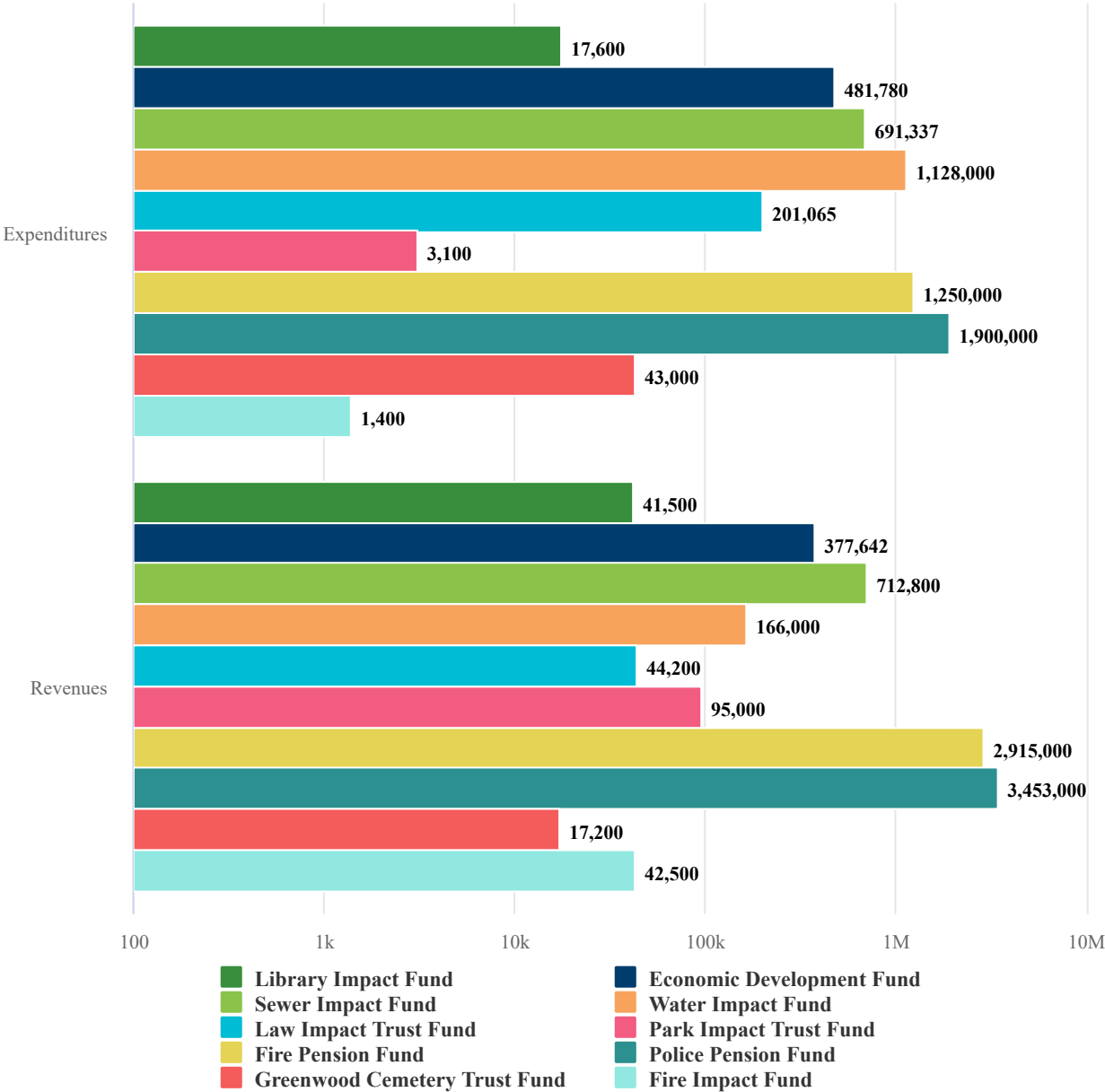


Figure 26:

Proposed Budget Trust & Agency Funds FY 2023-24: Revenue vs. Expenditures
Total Revenues - \$7,864,842
Total Expenditures - \$5,717,282



City Funds and Affiliated Departments

Fiscal Year 2023-24

GENERAL FUND - 001

Administration:

City Commission – 511

City Manager – 512

Finance – 513

City Attorney – 514

Human Resources – 516

Development Services – 515

Police – 521

Fire – 522

Public Works (Fleet/Facilities) – 541|517

Library – 571

Parks & Recreation – 572

Non-Departmental – 581

SALES TAX CAPITAL PROJECTS FUND – 010 – Capital Projects

Capital Projects/Equipment – Various Departments – 512|513|515|521|522|541|517|571|572

LIBRARY CONTRIBUTION FUND – 006 – Special Revenue

Library – 571

LAW ENFORCEMENT EDUCATION FUND – 011 – Special Revenue

Police – 521

POLICE FORFEITURE FUND – 012 – Special Revenue

Police – 521

STREET IMPROVEMENT FUND – 013 – Special Revenue

Public Works (Transportation) – 541

COMMUNITY REDEVELOPMENT TRUST FUND – 014 – Special Revenue

City Manager – 512

Capital Projects – Various Departments – 512|517|552|541

BUILDING SERVICES FUND – 020 – Special Revenue

Development Services – 515

STORMWATER UTILITY REVENUE FUND – 049 – Special Revenue

Public Works (Stormwater) – 538

City Funds and Affiliated Departments (Continued)

Capital Projects/Equipment – Stormwater 538

WATER & SEWER REVENUE FUND – 040 – Enterprise

Public Utilities – 536

Water – 533

Wastewater – 535

Non-Departmental – 536

RECLAIMED WATER PROJECT FUND – 041 – Enterprise

Capital Projects – Reclaimed Water - 533|535

WATER & SEWER RENEWAL & REPLACEMENT FUND – 042 – Enterprise

Capital Projects/Equipment – Public Utilities, Water, Sewer – 536|533|535

FIRE PREVENTION CAPACITY EXPANSION TRUST FUND – 059 – Trust & Agency

Capital Projects/Equipment – Fire – 522

GREENWOOD CEMETERY TRUST FUND – 060 – Trust & Agency

Public Works – 517

POLICE PENSION FUND – 061 – Trust & Agency

Police & Finance – 513|521

FIRE PENSION FUND – 062 – Trust & Agency

Fire & Finance – 513|522

PARKS & RECREATION CAPACITY EXPANSION TRUST FUND – 063 – Trust & Agency

Capital Projects/Equipment – Parks & Recreation – 572

LAW ENFORCEMENT CAPACITY EXPANSION TRUST FUND – 064 – Trust & Agency

Capital Projects/Equipment – Police – 521

WATER IMPACT TRUST FUND – 065 – Trust & Agency

Capital Projects/Equipment – Water – 533

SEWER IMPACT TRUST FUND – 066 – Trust & Agency

Capital Projects/Equipment – Wastewater – 535

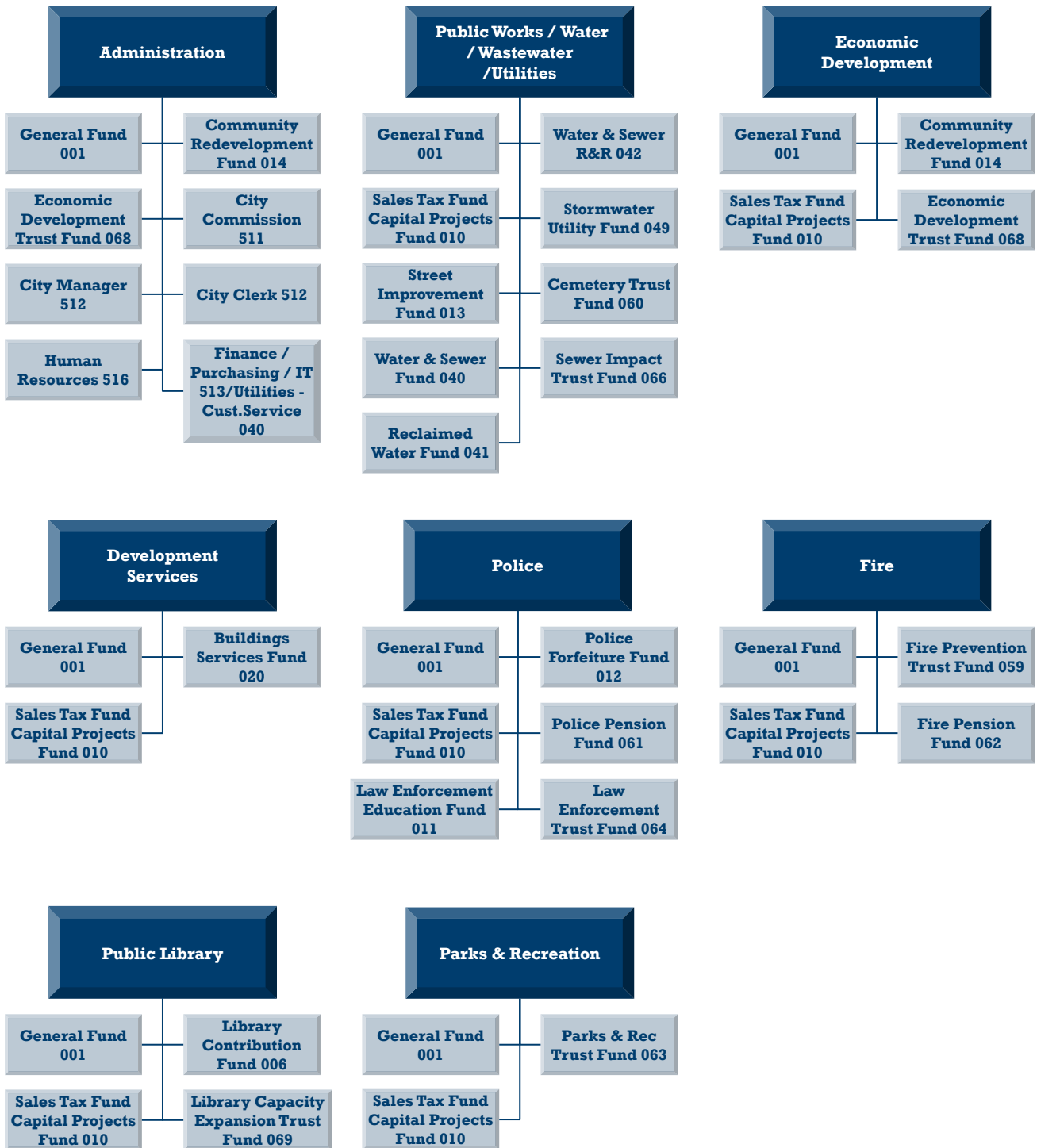
ECONOMIC DEVELOPMENT TRUST FUND – 068 – Trust & Agency

City Manager – 512|552

LIBRARY CAPACITY EXPANSION TRUST FUND – 069 – Trust & Agency

Library – 572

Figure 27:
City Department - Fund Relationship



Department Units Descriptions, Goals, and Objectives

Administration:

City Commission - A City Commission is a form of municipal government in which individual officials are elected to represent the citizens of the community. The governing board is called a commission and is responsible for providing legislative direction for the city to operate and govern. The City Commission consists of five Commission seats and commissioners are elected to four-year terms with elections held in even-numbered years. The services are related to the City Strategic Plan Goal #3, to provide quality, cost-effective public services.

City Manager Office - The City Manager is the Chief Executive Officer of the City and provides centralized direction and leadership for the effective administration and operations of all municipal services as directed by the City Commission. The City Manager prepares and submits to the Commission a balanced plan of municipal services in adherence with the policy goals and objectives established by the Commission. The Events & Tourism is a part of the City Manager's office and provides cultural and entertainment venues which increase the City's regional profile. In support of the City Strategic Plan Goal #3, to provide quality, cost-effective public services, the City Manager's Office also responds to public record requests, performs public relation duties with the public and media, and prepares City Commission agendas and minutes.

City Clerk Office - provides quality services to the public. These services include maintaining and ensuring control of all official City documents and the preservation of historical records, attesting the Mayor's signature and assuring compliance with Florida's Public Record and Sunshine Laws. As a qualifying officer of municipal elections, the City Clerk works closely with candidates for City Commission. Under the direction of the City Manager, the City Clerk advertises, notices, and records all meetings of the Commission and serves as records custodian and election coordinator.

Human Resources Department - provides recruitment, interviewing, testing, screening, and hiring of all City employees. The Department also ensures compliance with all Federal and State Laws and administration of the City's personnel rules and regulations. Human Resources also handles labor relations matters, worker's compensation issues, and records management functions. The Department also regularly conducts pay and job classification studies to ensure maintenance of internal and external equality. Additionally, the Department manages the City's orientation and employee recognition programs and develops and implements employee training programs relating to customer service, supervisor training, and safety. In support of the City Strategic Plan Goal #3, to provide quality, cost-effective public services, the Human Resources Department monitors employee compensation and benefits packages to compare with the local public and private sector labor markets and recruiting and retaining quality employees.

Finance / Information Technologies Department – develops and implements financial and accounting policies and procedures. The department also provides a sound accounting system for protecting the City's assets by recording and reporting financial transactions in accordance with generally accepted accounting principles, Government Accounting Standards Board Pronouncements and other legally mandated standards. The Finance Department prepares the City's Annual Financial Report which is audited by a Certified Public Accounting firm. The Finance Department assists the City Manager in the preparation, implementation and monitoring of the City's Capital Improvement Plan operating and capital budget and Annual City Budget. The services are related to the City Strategic Plan Goal #3, to provide quality, cost-effective public services: Annual Financial Report, Annual Budgeting Requirements, Millage Rate Information, Investment Requirements, Accounts Payable Information, Accounts Receivable - Other Than Utility,

Department Units Descriptions, Goals and Objectives (Continuation)

Payroll Information, Utility Tax, Franchise Fee, Cemetery Information, Debt Service Requirements, Compliance with State & Federal laws, monitoring and recording accounting activities. The Information Technologies division is included in the Finance Services department structure and oversees the installation and maintenance of computer network systems within the City. Department is providing internal services to all City departments. The services are related to the City Strategic Plan Goal #3, to provide quality, cost-effective public services.

Economic Development Department – creates strategies and programs that aim to diversify the tax base, to promote private/public partnerships, and support the future growth of the City. The Economic Development Office cultivates enterprise and opportunity in the City, and the Events & Tourism office, provides cultural and entertainment venues which increase the City's regional profile. Economic Development includes the Community Redevelopment Agency (CRA) - the activities and programs offered within a Community Redevelopment Area are administered by the Community Redevelopment Agency. A five-to seven-member CRA "Board" created by the local government (city or county) directs the agency. The Board can be composed of local government officials and or other individuals appointed by the local government. CRA is responsible for developing and implementing the Community Redevelopment Plan that addresses the unique needs of the targeted area. The plan includes the overall goals for redevelopment in the area, as well as identifying the types of projects planned for the City of Eustis targeted area.

Development Services Department - provides centralized development related services for the City of Eustis. The department is involved in a variety of land use-oriented special projects which benefit the community. These include economic development, building services, new construction, City improvements, annexations, housing policies, historic preservation and many other items. The services are related to the City Strategic Plan Goal #2, to expand the local economy. The department is a team of dedicated professionals, who work to provide you with the absolute best customer service in planning, building, and code enforcement. In FY 2022 the Code Enforcement function was moved to the Police Department for effective functionality.

Police Department - is responsible for the enforcement of State criminal and traffic laws and City ordinances. The Department also carries out criminal, fraud, narcotics, and crime scene investigations and addresses areas of community concern. Additionally, the Department provides 24-hour communications services to receive and dispatch both emergency (911) and non-emergency calls for service from the public as well as other law enforcement agencies. The Department provides certified school crossing guards for the safety of children en route to school. The Department maintains all reporting requirements using local and State agency databases and ensures transfer of reports to the State Attorney's Office and the Courts. The Department mission includes the pursuit of excellence in providing professional, courteous, fair and equitable law enforcement services; to ensure crime prevention; and to protect the rights of citizens and visitors to the City of Eustis. The Department's goal is to increase visibility, positive interaction, and communication within the Community. This goal provides support to the City's Strategic Plan Goal #3 which is to provide quality, cost effective public services, and will ultimately increase safety and compliance with the law in the City and reduce costs associated with criminal activity. In FY 2022 the Code Enforcement division was moved from the Development Services Department to the Police Department for effective functionality.

Fire Department - exists to protect the lives and property of residents and visitors in the City of Eustis. The Department provides 24-hour availability in responding to calls for service for fire

Department Units Descriptions, Goals and Objectives (Continuation)

suppression relating to structures, vehicles, and wild land (brush) fires. In addition, the Department provides 24-hour response to all emergency and non-emergency medical calls for service within the City, including all traffic crashes with injury. The Fire Department is also responsible for reviewing building site and fire suppression plans in accordance with State Law and City Ordinance and conducting annual fire inspections of businesses within the City. Fire department also is responsible for Emergency Services and closely working with Florida State Emergency Management Department (FDEM). Fire Department provides expertise, programs and services to help all City departments prepare for, respond to, recover from and mitigate against natural disasters and other emergencies affecting the agency and Florida's intermodal transportation systems. In support of the City's Strategic Plan Goal #1 to be a beautiful, livable City, and in support of Goal #3, to provide quality, cost-effective public services, the Fire Department will continue to benefit the residents of Eustis by providing quality service for personal safety and property protection while at the same time saving money on property insurance costs.

Public Works Department - is responsible for the maintenance and functioning of the City's infrastructure and assets for the safety and quality of life of residents and visitors. On the General Fund side, the Department handles the maintenance of City facilities and custodial vehicles, upkeep of parks and open spaces, and administration of the cemetery. On the Streets side, the Department manages public land, easements, street lighting and control, street maintenance, construction, tree management and landscaping. On the Stormwater side, the Department handles maintenance of all City storm and drainage infrastructure including inlets, swales, ponds and pipes. And on the Utility side, the Department handles administration, drafting, engineering, and project management in support of Water & Sewer enterprises. In support of the City's Strategic Plan Goal #1, to be a beautiful, livable city with a vibrant lakefront identity, and in support of Goal #3, to provide quality, cost-effective public services, the Public Works Department will continue to strive towards high quality and best practices with regards to the continuing repair, implementation, and maintenance of infrastructure and assets within the City. In FY 2022 the Environmental Control function has been identified as an individual division within the Public Works Department.

Parks & Recreation Department - offers a wide variety of organized recreational programs and activities for people of all ages. The Department provides several sites and facilities throughout the City for both passive and active recreational activities and conducts programs, team sports leagues, and other classes for health, wellness, and quality of life for City residents. Department oversees eleven City of Eustis parks. The Department also runs an aquatic center which offers swim teams, lessons, fitness programs, and lifeguard lessons. In addition, the Department runs the rental program of City facilities for private use. In support of the City's Strategic Plan Goal #1, to be a beautiful, livable city with a vibrant lake-front identity; and Goal #3 to provide quality, cost-effective public services, the Department aspires to: 1) provide diversity in recreational opportunities that are responsive to all age groups, cultural backgrounds, and economic strata, 2) continue development of recreational facilities by developing a high quality, diversified recreation system that provides for all ages and interest groups, and enhances neighborhood resources and facilities equitably across the City, 3) make the City a better place to live, work, and play by strengthening community image and sense of place and promote positive customer service and experiences through parks and recreation.

Eustis Memorial Library - makes available to the community the opportunity to experience a high quality of public library services. The Library provides access to information resources, staff facilities and services that respond to the pursuit of knowledge, education, lifelong learning, cultural

Department Units Descriptions, Goals and Objectives (Continuation)

enrichment and recreational reading and listening. The library is providing services to the City of Eustis as directed by the Eustis City Commission. It is a department of City government as administered by the City Manager with a Library Board of Trustees appointed by the City Commission to advise on matters of policy/procedures. to information resources, staff facilities and services that respond to the pursuit of knowledge, education, life-long learning, cultural enrichment, and recreational reading and listening. In support of City Strategic Plan Goal #3, the and objectives of the Library include: a) Providing access to information resources and ready book availability, focusing on the contribution to the education of the community with free quality programs and instruction b) Encouraging an environment of innovation, by surveying patron interest and developing a positive environment for patrons to creatively launch ideas. 3) Improving user access to library print and computer-based holdings by maintaining and upgrading computers, software, and digital collections. c) Promoting the community ownership of the Library as a personal resource by employing quality individuals with excellent customer service skills and continuing to improve building features to provide a welcoming environment to residents of the community.



Table 23:

**Municipal Ad Valorem Tax Profile
All Lake County Municipalities
Ranking by Millage Rate - 2023-24 (Proposed)**

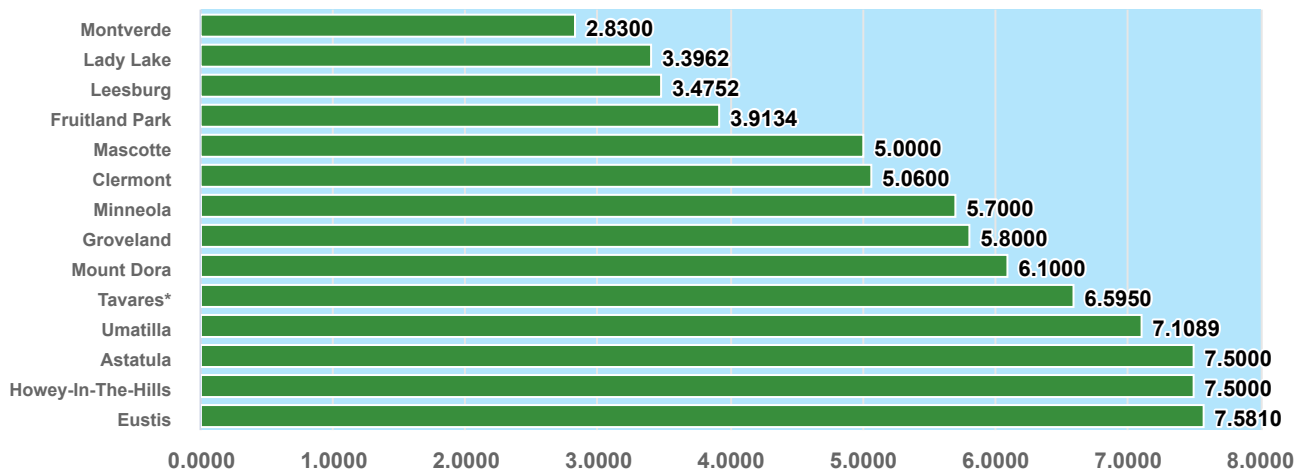
| Municipality | Adopted 2022-23 | Proposed 2023-24 | Change Over Adopted Rate % | 2022-23 Ranking |
|--------------------|--------------------|---------------------|-------------------------------|--------------------|
| Montverde | 2.8300 | 2.8300 | 0.00% | 1 |
| Lady Lake | 3.3962 | 3.3962 | 0.00% | 2 |
| Leesburg | 4.0192 | 3.4752 | -13.54% | 3 |
| Fruitland Park | 3.3194 | 3.9134 | 0.00% | 4 |
| Mascotte | 5.0000 | 5.0000 | 0.00% | 5 |
| Clermont | 5.0600 | 5.0600 | 0.00% | 6 |
| Minneola | 5.9000 | 5.7000 | -3.39% | 7 |
| Groveland | 5.2000 | 5.8000 | 11.54% | 8 |
| Mount Dora | 5.9603 | 6.1000 | 2.34% | 9 |
| Tavares* | 6.6950 | 6.5950 | -1.49% | 10 |
| Umatilla | 7.1089 | 7.1089 | 0.00% | 11 |
| Astatula | 7.5000 | 7.5000 | 0.00% | 12 |
| Howey-In-The-Hills | 7.5000 | 7.5000 | 0.00% | 13 |
| Eustis | 7.5810 | 7.5810 | 0.00% | 14 |
| AVERAGE | 5.5050 | 5.5400 | -0.32% | |

* Includes Debt Service Millage

Source: Lake County Property Appraiser's Office - August, 2023

Figure 28:

Lake County Municipalities Proposed Millage Rate



For the City property tax revenue is the largest tax source. Property tax is calculated based on two components: the assessed value of the property, which is determined by the local assessor as a percentage of the home’s market value, and the tax rate, usually expressed as what’s known as a millage rate, which is the amount a homeowner pays per \$1,000 of the property’s assessed value. For example, an amount of \$10 for every \$1,000 of assessed value is expressed as 10 mills.

Rate limits are typically capping on how high the millage can go within a jurisdiction. Assessment limits restrain the growth of the property value of individual homes (commonly measured as year-over-year increases). Levy limits restrict the amount or growth of total collections from a locality’s property tax.

For our City that develops the budget around how much property tax revenue the City will bring in each year, levy limits are in effect spending limits. Assessment and levy limits may be a fixed percentage or tied to an economic indicator such as inflation or growth in new construction.

The source of the graphic presentation: Lake County Property Appraiser’s Office data - August, 2023

Figure 29:

City of Eustis 10 Years Property Taxable Value Change

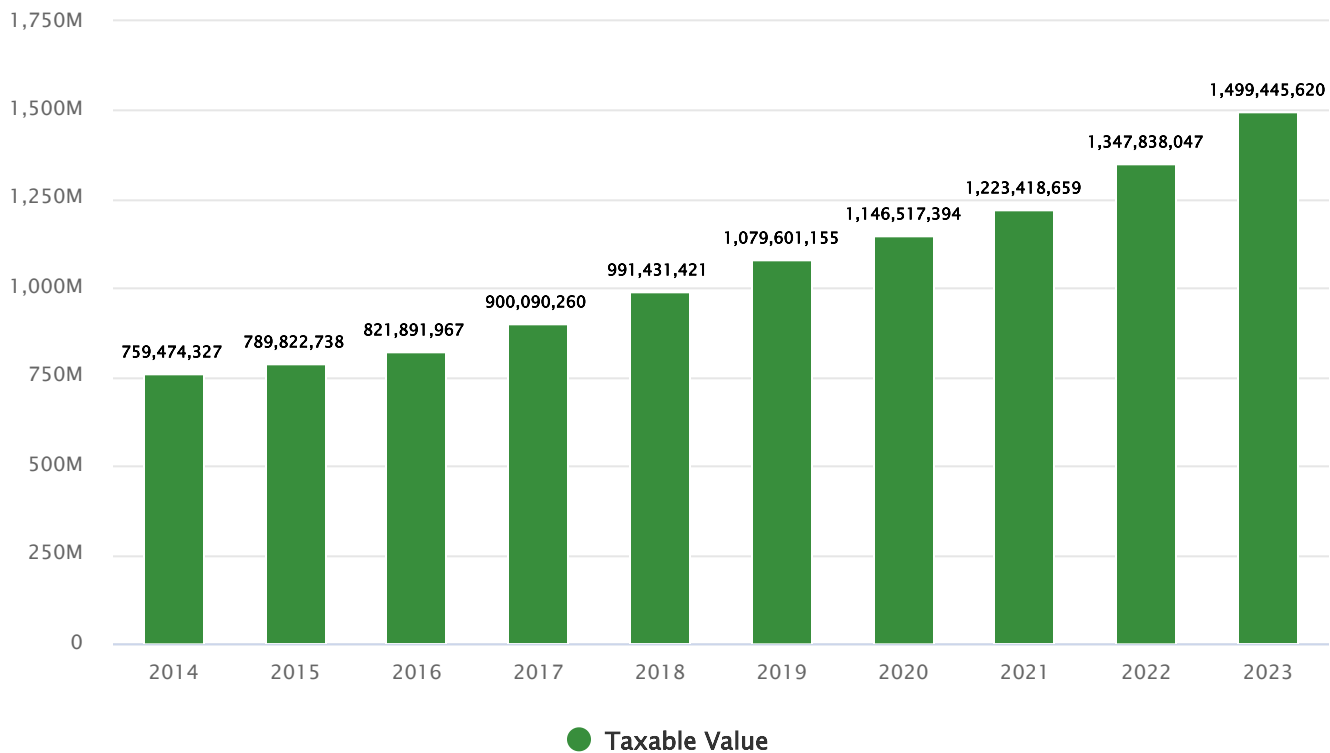


Figure 30:

Adjacent Cities FY 2022 General Fund Revenues

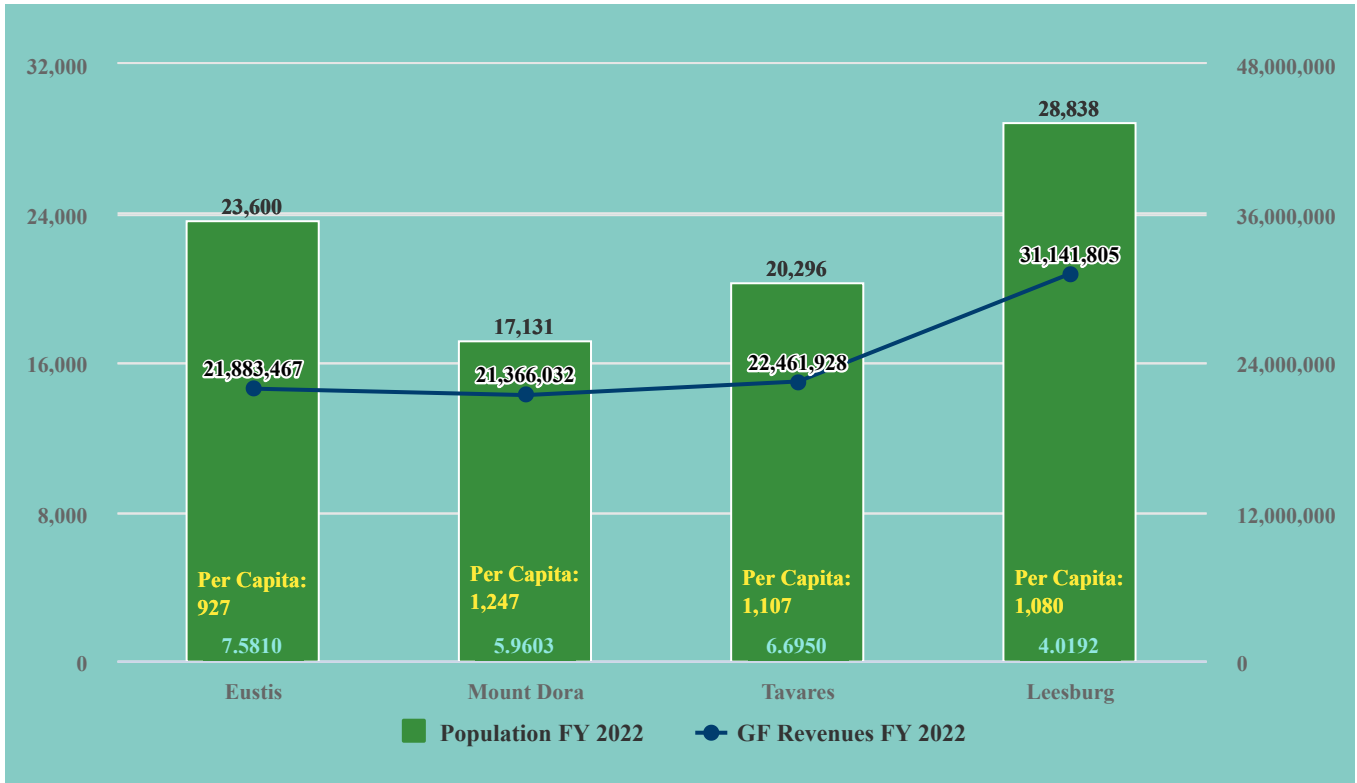


Figure 31:

Adjacent Cities FY 2022 General Fund Expenses

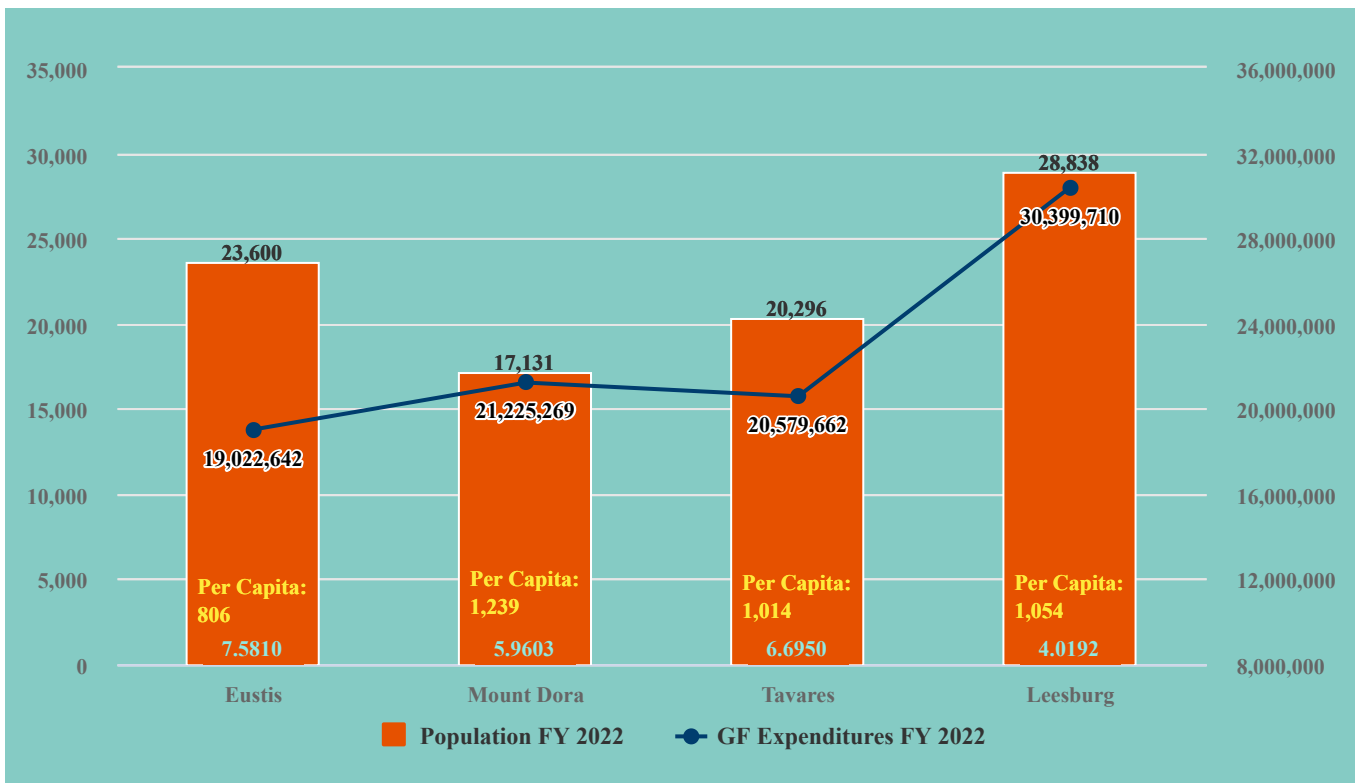


Table 24:

Adjacent Cities Municipal Report FY 2021-22

| Municipality | Government Spending Per Resident | Government Debt Per Resident | Municipal Population Estimates, Excluding Inmates | Population Growth Rate % | Median Household Income in the Past 12 months | Number of FTE Employees | Avg. Salary of Regular or Permanent Employees | Salary & Benefits Annual Expenditures | % of Budget Spent on Salaries & Benefits |
|--------------------|----------------------------------|------------------------------|---|--------------------------|---|-------------------------|---|---------------------------------------|--|
| | Local Fiscal Years | September 30, | | | | | | | |
| | 2022-23 | 2022 | | | | | | | |
| | 2022-23 Budget | as of 09/30/22 | | | | | | | |
| Astatula | 887 | 67 | 1,995 | 1.24 | 49,598 | 13 | 46,565 | 847,831 | 48% |
| Montverde | 1488 | - | 1,712 | 1.11 | 96,316 | 9 | 59,830 | 777,918 | 31% |
| Lady Lake | 2,145 | - | 16,174 | 1.28 | 42,088 | 112 | 53,662 | 9,191,957 | 27% |
| Mascotte | 2,746 | 85 | 8,040 | 8.95 | 59,630 | 35 | 60,377 | 2,855,500 | 13% |
| Fruitland Park | 1,192 | 224 | 8,615 | -0.69 | 67,042 | 59 | 48,311 | 4,301,134 | 42% |
| Howey-In-The-Hills | 2,805 | 744 | 1,778 | 5.52 | 73,813 | 28 | 48,180 | 1,834,515 | 37% |
| Eustis | 1,729 | 555 | 23,600 | 1.67 | 55,298 | 240 | 53,982 | 19,196,579 | 47% |
| Minneola | 2,262 | 588 | 16,446 | 8.57 | 85,536 | 55 | 78,166 | 5,846,770 | 16% |
| Clermont | 2,612 | 854 | 45,812 | 2.50 | 69,930 | 449 | 62,059 | 42,213,921 | 35% |
| Tavares | 2,118 | 3,010 | 20,296 | 3.50 | 49,313 | 193 | 63,621 | 19,096,170 | 44% |
| Umatilla | 3,334 | 265 | 3,875 | 2.33 | 59,141 | 45 | 43,703 | 3,565,080 | 48% |
| Groveland | 4,259 | 1,223 | 21,633 | 6.64 | 78,709 | 181 | 63,918 | 16,154,591 | 18% |
| Leesburg | 6,641 | 4,703 | 28,838 | 2.08 | 37,350 | 498 | 53,379 | 22,781,376 | 51% |
| Mount Dora | 6,024 | 3,108 | 17,131 | 2.58 | 60,500 | 220 | 62,040 | 10,162,269 | 39% |

| FY 2022-23 Total Government Spending - Final Adopted Budget | | | | | | | | | |
|---|--------------------|---------------|-------------|----------------|-------------|----------|------------|----------------|-------------|
| Municipality | General Government | | Physical | | Economic | Human | Culture & | Other Uses & | TOTAL |
| | Services | Public Safety | Environment | Transportation | Environment | Services | Recreation | Non- Operating | |
| Astatula | 468,632 | 860,422 | 312,382 | 86,330 | - | - | 42,478 | - | 1,770,244 |
| Montverde | 971,695 | 177,650 | 706,276 | 342,302 | - | 7,430 | 342,916 | 896,900 | 3,445,169 |
| Lady Lake | 3,654,827 | 6,315,520 | 19,980,765 | 225,393 | - | 389,095 | 4,120,221 | - | 34,685,821 |
| Mascotte | 1,102,300 | 3,033,600 | 13,086,900 | 558,500 | 4,104,000 | - | 191,300 | - | 22,076,600 |
| Fruitland Park | 2,084,166 | 4,400,282 | 1,128,277 | 783,361 | - | - | 1,876,683 | 5,000 | 10,277,769 |
| Howey-in-the-Hills | 919,659 | 1,188,972 | 2,056,430 | 349,964 | - | - | 472,904 | - | 4,987,929 |
| Eustis | 4,412,463 | 14,617,590 | 17,977,179 | 1,101,000 | 122,200 | - | 2,561,506 | 12,589,938 | 53,381,876 |
| Minneola | 5,372,003 | 12,869,700 | 10,974,775 | 640,435 | 5,343,957 | 272,296 | 1,735,454 | - | 37,208,620 |
| Clermont | 16,851,315 | 29,092,084 | 61,111,660 | 2,790,945 | 761,840 | - | 9,051,232 | 8,898,840 | 128,557,916 |
| Tavares | 6,523,525 | 11,895,339 | 17,849,508 | 1,344,343 | 575,433 | - | 4,802,608 | 10,140,762 | 53,131,518 |
| Umatilla | 1,265,092 | 1,634,711 | 7,669,917 | 1,260,674 | 400,675 | - | 688,737 | 718,504 | 13,638,310 |
| Groveland | 7,229,920 | 16,998,706 | 37,018,807 | 2,538,179 | 2,680,582 | - | 25,666,514 | 17,695,803 | 109,828,511 |
| Leesburg | 23,265,246 | 19,140,351 | 139,148,469 | 4,203,959 | 991,558 | 6,600 | 4,710,936 | 28,044,879 | 219,511,998 |
| Mount Dora | 26,057,101 | 25,102,760 | 38,852,672 | 1,739,883 | 358,347 | - | 8,410,616 | 58,381,403 | 158,902,782 |

| Municipality | Cost to Pay Off Debt Obligations (borrowing) | | | |
|--------------------|--|----------------------|----------------------|-------------------|
| | General Obligations Debt | Enterprise Fund Debt | Special Revenue Debt | TOTAL |
| | as of 09/30/22 | as of 09/30/22 | as of 09/30/22 | as of 09/30/22 |
| Astatula | - | - | - | - |
| Montverde | - | - | - | - |
| Lady Lake | - | - | - | - |
| Mascotte | 107,609 | 578,407 | - | 686,016 |
| Fruitland Park | - | 482,932 | 1,448,850 | 1,931,782 |
| Howey-in-the-Hills | - | 1,322,738 | - | 1,322,738 |
| Eustis | - | 10,211,163 | 2,887,812 | 13,098,975 |
| Minneola | - | 9,662,718 | - | 9,662,718 |
| Clermont | - | 13,774,693 | 25,342,605 | 39,117,298 |
| Tavares | 8,065,000 | 43,351,893 | 9,673,000 | 61,089,893 |
| Umatilla | - | 687,630 | 338,144 | 1,025,774 |
| Groveland | 18,539,926.00 | 7,912,142 | - | 26,452,068 |
| Leesburg | - | 111,696,000 | 23,908,020 | 135,604,020 |
| Mount Dora | - | 24,271,742 | 27,600,984 | 51,872,726 |

Source:

<http://edr.state.fl.us/Content/local-government/local-govt-reporting/index.cfm>

Figure 32:

Organizational Chart

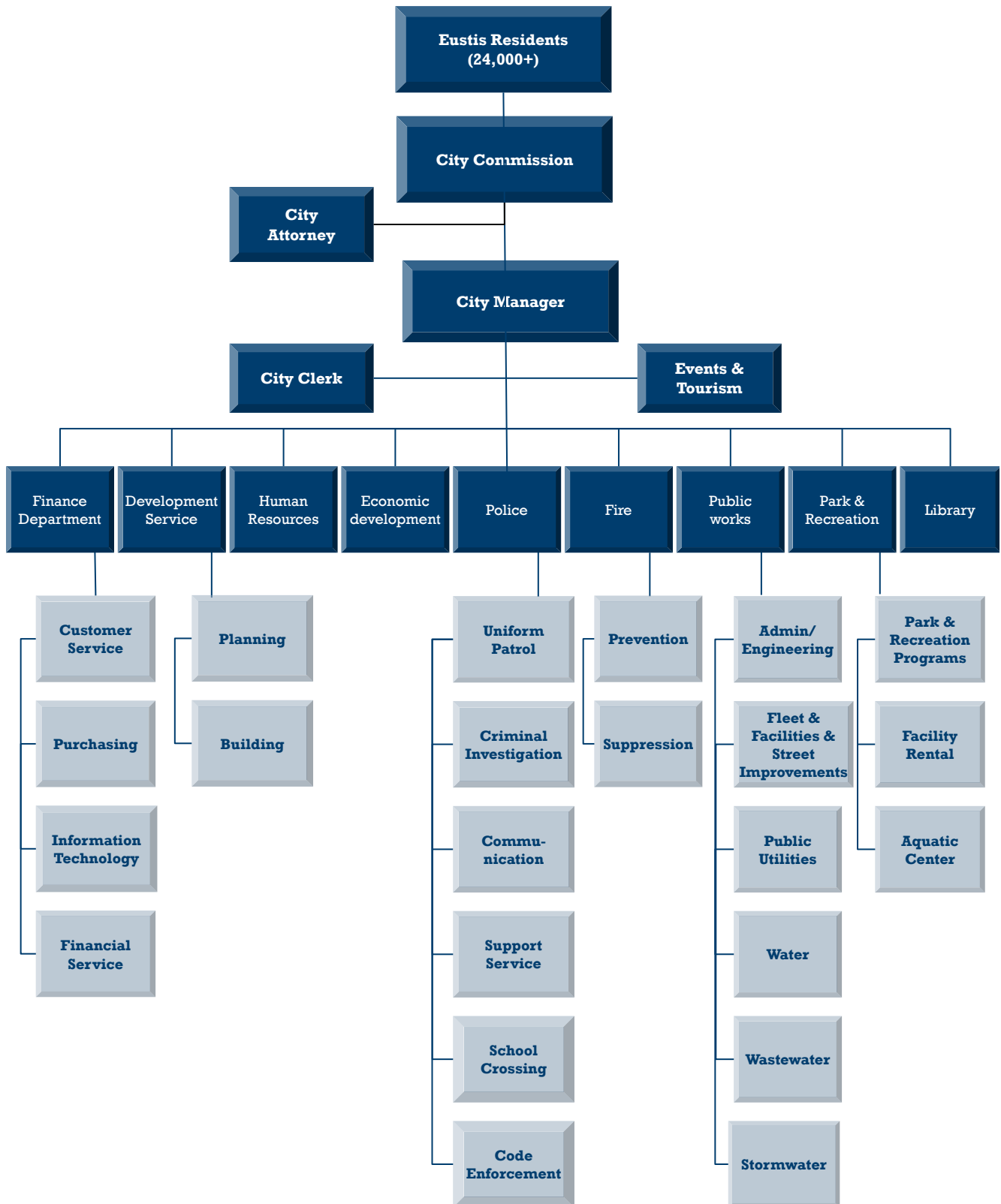


Table 25:

Authorized Personnel Comparison

| Department | 2019-20 | | 2020-21 | | 2021-22 | | 2022-23 | | 2023-24 | |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | Full-Time | Part-Time | Full-Time | Part-Time | Full-Time | Part-Time | Full-Time | Part-Time | Full-Time | Part-Time |
| General Fund | | | | | | | | | | |
| City Commission | - | 5 | - | 5 | - | 5 | - | 5 | - | 5 |
| City Manager & City Clerk | 5 | - | 6 | - | 7 | 2 | 7 | 2 | 9 | 4 |
| Economic Development | 1 | - | 1 | - | 1 | - | 1 | - | 1 | - |
| Finance & Purchasing | 11 | - | 11 | - | 12 | - | 12 | - | 12 | - |
| Development Services | 6 | - | 5 | - | 4 | - | 4 | - | 4 | - |
| Human Resources | 3 | - | 3 | - | 3 | - | 3 | 1 | 4 | - |
| Police | 55 | 1 | 55 | 3 | 55 | 3 | 62 | 5 | 63 | 8 |
| Fire | 26 | - | 26 | - | 32 | - | 32 | - | 34 | - |
| Public Works | 12 | - | 12 | - | 12 | - | 13 | - | 16 | - |
| Library | 11 | 2 | 11 | 3 | 11 | 2 | 11 | 2 | 12 | 3 |
| Parks & Recreation | 11 | 3 | 12 | 3 | 14 | 5 | 11 | 12 | 11 | 33 |
| Total General Fund | 141 | 11 | 142 | 14 | 151 | 17 | 156 | 27 | 166 | 53 |
| Building Services Fund | | | | | | | | | | |
| Development Services | 2 | - | 2 | - | 2 | - | - | - | - | - |
| Development Services | - | - | - | - | - | - | 3 | - | 4 | - |
| Total Building Services Fund | 2 | - | 2 | - | 2 | - | 3 | - | 4 | - |
| Street Improvement Fund | | | | | | | | | | |
| Administration | 2 | - | 2 | - | 2 | - | 2 | - | 2 | - |
| Public Land Maintenance | 3 | - | 3 | - | 3 | - | 3 | - | 4 | - |
| Lighting & Control | 1 | - | 1 | - | 1 | - | 1 | - | 1 | - |
| Street Maint. & Construction | 9 | - | 7 | - | 7 | - | 7 | - | 7 | - |
| Lawn Mowing | 5 | - | 5 | - | 5 | - | 5 | - | 5 | - |
| Tree Services | - | - | - | - | - | - | - | - | - | - |
| Total Street Improvement Fund | 20 | - | 18 | - | 18 | - | 18 | - | 19 | - |
| Water & Sewer Revenue Fund | | | | | | | | | | |
| Public Utilities | 16 | - | 16 | - | 16 | - | 20 | - | 21 | - |
| Water | 22 | - | 23 | - | 24 | - | 22 | - | 26 | - |
| Wastewater | 16 | - | 18 | - | 17 | - | 17 | - | 17 | - |
| Total Water & Sewer Fund | 54 | - | 57 | - | 57 | - | 59 | - | 64 | - |
| Stormwater Utility Fund | | | | | | | | | | |
| Street Sweeping & Drainage Maintenance | 4 | - | 4 | - | 4 | - | 4 | - | 4 | - |
| Total Stormwater Utility Fund | 4 | - | 4 | - | 4 | - | 4 | - | 4 | - |
| City Total | 221 | 11 | 223 | 14 | 232 | 17 | 247 | 27 | 257 | 53 |



GENERAL FUND





| Fund Type | General Fund | | | | | Profile |
|--------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|------------------------------------|
| General Fund Governmental | Summary | | | | | Major Fund |
| DESCRIPTION | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/ Projected |
| BEGINNING FUND BALANCE | 9,479,121 | 11,729,134 | 13,806,528 | 14,589,959 | 15,582,735 | |
| TOTAL REVENUE | 18,647,941 | 21,569,465 | 21,495,620 | 22,452,310 | 24,318,859 | 8.31% |
| TOTAL REVENUES & BALANCES | 28,127,062 | 33,298,599 | 35,302,148 | 37,042,269 | 39,901,594 | 7.72% |
| TOTAL EXPENDITURES | 16,397,928 | 18,708,640 | 21,230,651 | 21,459,534 | 23,886,911 | 11.31% |
| Net Revenue (Loss) | 2,250,013 | 2,860,825 | 264,969 | 992,776 | 431,948 | -56.49% |
| OPERATING RESERVES | 4,493,520 | 4,677,160 | 4,514,568 | 5,364,884 | 5,971,728 | 11.31% |
| AVAILABLE BALANCE | 7,235,614 | 9,912,799 | 9,556,928 | 10,217,852 | 10,042,955 | -1.71% |
| TOTAL ENDING FUND BALANCE | 11,729,134 | 14,589,959 | 14,071,496 | 15,582,735 | 16,014,683 | 2.77% |



| Fund Type | | General Fund | | | | | Profile |
|-----------------------------|-------------------------------|------------------------|------------------------|-------------------------|---------------------------|--------------------------|-----------------------------|
| General Fund Governmental | | Revenue | | | | | Major Fund |
| Account | DESCRIPTION | Actual Revenue FY20-21 | Actual Revenue FY21-22 | Adopted Revenue FY22-23 | Projected Revenue FY22-23 | Proposed Revenue FY23-24 | % Change Proposed/Projected |
| 311 | PROPERTY TAXES | | | | | | |
| 311-01-00 | GENERAL PROPERTY TAXES | 8,135,334 | 8,723,216 | 9,963,339 | 10,000,000 | 11,117,297 | 11.17% |
| 311-02-00 | DELINQUENT TAXES | 257,374 | 228,574 | 250,000 | 250,000 | 250,000 | 0.00% |
| | Subtotal | 8,392,708 | 8,951,790 | 10,213,339 | 10,250,000 | 11,367,297 | 10.90% |
| 313 | FRANCHISE FEES | | | | | | |
| 313-10-00 | DUKE ENERGY | 1,514,485 | 1,556,362 | 1,600,000 | 1,595,163 | 1,760,000 | 10.33% |
| 313-11-00 | SUMTER ELECTRIC | 24,380 | 29,897 | 31,000 | 35,184 | 37,200 | 5.73% |
| 313-40-00 | TECO PEOPLES GAS | 52,436 | 57,305 | 56,000 | 62,140 | 67,200 | 8.14% |
| 313-70-00 | WASTE MANAGEMENT | 93,639 | 96,764 | 99,000 | 100,597 | 118,800 | 18.09% |
| 313-70-01 | WASTE MANAGEMENT COMM. | 140,373 | 152,991 | 152,000 | 155,170 | 182,400 | 17.55% |
| | Subtotal | 1,825,313 | 1,893,319 | 1,938,000 | 1,948,254 | 2,165,600 | 11.16% |
| 314 315 | UTILITY TAXES | | | | | | |
| 314-10-00 | DUKE ENERGY | 1,849,689 | 1,966,047 | 2,050,000 | 1,939,272 | 2,050,000 | 5.71% |
| 314-11-00 | SUMTER ELECTRIC | 30,853 | 33,310 | 37,000 | 39,288 | 45,000 | 14.54% |
| 314-30-00 | CITY WATER | 368,330 | 381,984 | 387,000 | 388,347 | 450,000 | 15.88% |
| 314-40-00 | TECO PEOPLES GAS | 38,471 | 40,122 | 40,000 | 35,769 | 42,000 | 17.42% |
| 314-44-00 | OTHER UTILITY TAXES | 27,249 | 31,470 | 35,000 | 37,000 | 38,000 | 2.70% |
| 315-10-00 | TELECOM. SHARED | 519,553 | 513,254 | 568,776 | 568,776 | 566,444 | -0.41% |
| | Subtotal | 2,834,145 | 2,966,187 | 3,117,776 | 3,008,452 | 3,191,444 | 6.08% |
| 316-329 | LICENSES & PERMITS | | | | | | |
| 321-10-00 | LICENSE CHARGES | 70,877 | 64,372 | 67,000 | 36,231 | 48,000 | 32.48% |
| 321-20-00 | PENALTY | 1,449 | 1,311 | 1,200 | 1,400 | 1,500 | 7.14% |
| 321-30-00 | BTR/ APPLICATION FEES | 1,960 | 1,790 | 1,600 | 1,600 | 1,700 | 6.25% |
| 322-00-00 | BUILDING & RELATED PERMITS | - | - | - | 1,000 | 1,000 | 0.00% |
| 322-10-00 | BUILDING | - | 4,043 | - | - | - | - |
| 329-60-00 | FIRE REVIEW FEE | 7,473 | 3,890 | 5,000 | 9,200 | 8,000 | -13.04% |
| | Subtotal | 81,759 | 75,406 | 74,800 | 49,431 | 60,200 | 21.79% |
| 331-339 | INTERGOVERNMENTAL | | | | | | |
| 331-20-10 | 2020-CESF-LAKE-C9-016 | 45,483 | 40,938 | - | - | - | - |
| 331-20-11 | CARES ACT GRANT | 266,206 | - | - | - | - | - |
| 331-40-00 | FEMA HURR IRMA FY 16 &17 | 76,991 | 11,847 | - | - | - | - |
| 334-10-04 | FEMA - 4486 COVID-19 | 30,895 | - | - | - | - | - |
| 334-20-01 | BYRNE 2021 BICYCLE TOWING | - | 4,187 | - | - | - | - |
| 334-20-03 | JAG BRYNE GRANT | - | - | 15,379 | 15,379 | - | -100.00% |
| 334-20-26 | 8-YD-050 | 7,288 | - | - | - | - | - |
| 334-20-27 | 1-Y6-035 | 5,386 | - | - | - | - | - |
| 334-20-28 | 2020-FBSFA-F2-011 | 19,641 | - | - | - | - | - |
| 334-20-29 | 2021-JAGD-LAKE-2-4R-007 | 4,424 | - | - | - | - | - |



| Fund Type | | General Fund | | | | | Profile |
|-------------------------------------|--------------------------|------------------------|------------------------|-------------------------|---------------------------|--------------------------|-----------------------------|
| General Fund Governmental | | Revenue | | | | | Major Fund |
| Account | DESCRIPTION | Actual Revenue FY20-21 | Actual Revenue FY21-22 | Adopted Revenue FY22-23 | Projected Revenue FY22-23 | Proposed Revenue FY23-24 | % Change Proposed/Projected |
| 334-20-30 | 2021-JAGD-LAKE-5-4B-002 | - | 4,378 | - | - | - | - |
| 335-10-12 | STATE REVENUE SHARE | 679,019 | 892,585 | 715,000 | 830,000 | 1,184,150 | 42.67% |
| 335-10-14 | MOBILE HOME LICENSE | 10,613 | 10,768 | 11,000 | 14,500 | 15,000 | 3.45% |
| 335-10-15 | ALCOHOL BEVERAGE LICENSE | 44,293 | 17,847 | 52,000 | 40,665 | 35,000 | -13.93% |
| 335-10-18 | 0.5 CENT SALES TAX | 1,462,650 | 1,634,452 | 1,458,716 | 1,500,000 | 1,639,876 | 9.33% |
| 335-20-10 | FIREFIGHTER SUPP. COM. | 6,286 | 9,914 | 6,000 | 7,000 | 9,500 | 35.71% |
| 338-10-00 | COUNTY OCCUP | 192 | 85 | - | - | - | - |
| 338-70-00 | COUNTY LIBRARY FUNDING | 27,500 | 89,728 | 101,000 | 101,000 | 121,694 | 20.49% |
| 338-70-01 | COUNTY LIBRARY INTERNET | 13,897 | 14,400 | 14,400 | 14,400 | 14,400 | 0.00% |
| 339-21-00 | HOUSING AUTHORITY | 15,344 | 19,221 | 21,000 | 21,000 | 22,000 | 4.76% |
| Subtotal | | 2,716,108 | 2,750,350 | 2,394,495 | 2,543,944 | 3,041,620 | 19.56% |
| | | | | | | | |
| 341-347 CHARGES FOR SERVICES | | | | | | | |
| 341-90-04 | LIEN SEARCH | 6,547 | 7,030 | 6,500 | 3,975 | 44,850 | 1028.30% |
| 341-90-11 | ALCOHOLIC BEV | - | 64,228 | - | 30,000 | 25,000 | -16.67% |
| 341-90-31 | CONDITIONAL U | - | (800) | - | - | - | - |
| 341-90-43 | GARBAGE BILLING | 46,042 | 48,517 | 51,000 | 48,500 | 55,000 | 13.40% |
| 342-10-00 | SERVICE CHARGES | 3,885 | 3,430 | 3,000 | 3,500 | 3,200 | -8.57% |
| 342-10-01 | FALSE ALARMS | 2,900 | 2,795 | 3,000 | 4,500 | 4,000 | -11.11% |
| 342-10-02 | POLICE-ON-CALL WRECKERS | 600 | 500 | - | - | - | - |
| 342-10-03 | RESOURCE OFFICERS | - | - | 226,975 | 226,975 | 235,880 | 3.92% |
| 342-20-21 | LAKE CTY EMS | 114,652 | 122,342 | 140,000 | 140,000 | 150,000 | 7.14% |
| 342-20-22 | HYDRANT MAIN | 59,000 | 62,000 | 65,000 | 62,000 | 62,000 | 0.00% |
| 342-20-30 | FALSE ALARM | - | 50 | 500 | 500 | 100 | -80.00% |
| 342-20-40 | FIRE INSPECTION | 5,050 | 53,189 | 25,000 | 49,000 | 50,000 | 2.04% |
| 343-80-10 | CEMETERY OPEN AND CLOSE | 21,875 | 18,835 | 20,000 | 17,200 | 19,000 | 10.47% |
| 344-00-00 | UMATILLA STREET SERVICE | 1,000 | - | - | - | - | - |
| 347-10-01 | LIBRARY USER FEES | 50 | 10,585 | 100 | 240 | 200 | -16.67% |
| 347-10-02 | PASSPORT FEES | 5,885 | 9,830 | 12,000 | 6,100 | 10,000 | 63.93% |
| 347-10-03 | LATE BOOK FINES | - | - | 1,500 | 1,500 | 200 | -86.67% |
| 347-10-21 | LIBRARY BOOK SALES | 2,958 | - | 2,500 | 4,300 | 4,000 | -6.98% |
| 347-20-01 | ANNUAL SPORTS ACTIVITIES | 60,654 | 104,627 | 93,000 | 140,000 | 144,200 | 3.00% |
| 347-20-02 | SWIMMING POOL RECEIPTS | 16,323 | 14,427 | 10,000 | 2,500 | 5,000 | 100.00% |
| 347-50-03 | LAKEVIEW ROOM | 9,807 | 4,659 | 4,100 | 4,000 | 4,500 | 12.50% |
| 347-50-04 | SENIOR SERVICES | 8,950 | 11,873 | 9,000 | 15,000 | 15,000 | 0.00% |
| 347-50-05 | COMMUNITY SERVICES | 27,830 | 51,349 | 42,000 | 60,000 | 60,000 | 0.00% |
| 347-50-06 | AMERICAN LEGION | 1,034 | 212 | - | - | - | - |
| 347-50-07 | GARDEN ROOM | 5,152 | 5,236 | 4,200 | 4,800 | 5,000 | 4.17% |
| 347-50-08 | FERRAN PARK | 715 | 938 | 500 | 1,740 | 2,000 | 14.94% |
| 347-50-09 | WOMAN'S CLUB | 18,534 | 22,740 | 20,500 | 22,000 | 23,000 | 4.55% |
| 347-50-10 | FIELD RENTALS | 622 | 375 | 500 | 400 | 500 | 25.00% |
| Subtotal | | 420,065 | 618,967 | 740,875 | 848,730 | 922,630 | 8.71% |



| Fund Type | | General Fund | | | | | Profile |
|-----------------------------|--------------------------------|------------------------|------------------------|-------------------------|---------------------------|--------------------------|-----------------------------|
| General Fund Governmental | | Revenue | | | | | Major Fund |
| Account | DESCRIPTION | Actual Revenue FY20-21 | Actual Revenue FY21-22 | Adopted Revenue FY22-23 | Projected Revenue FY22-23 | Proposed Revenue FY23-24 | % Change Proposed/Projected |
| 351-359 | FINES & FORFEITURES | | | | | | |
| 351-10-00 | POLICE FINES | 225 | 178 | 500 | 500 | 200 | -60.00% |
| 351-50-00 | LICENSE PLATE SEIZUR | 150 | - | 100 | 100 | 100 | 0.00% |
| 352-10-00 | LIBRARY LATE BOOK FINES | 7,314 | - | 6,000 | 7,000 | 6,000 | -14.29% |
| 354-10-00 | LOCAL ORDINANCE | 68,838 | 46,880 | 45,000 | 200,000 | 150,000 | -25.00% |
| 359-10-00 | FORFEITURES | 1,975 | 4,400 | 2,000 | 1,837 | 2,000 | 8.87% |
| | Subtotal | 78,502 | 51,458 | 53,600 | 209,437 | 158,300 | -24.42% |
| 361-369, 388, 399 | MISCELLANEOUS | | | | | | |
| 361-10-00 | INTEREST | 22,595 | 103,408 | 10,000 | 347,475 | 400,000 | 15.12% |
| 361-30-00 | NET INC (DEC) | - | (362) | - | - | - | - |
| 362-00-01 | LEASE INCOME | - | 111,238 | - | 111,238 | 111,238 | 0.00% |
| 362-10-00 | AT&T CINGULAR LEASE | 47,544 | - | 47,800 | 47,800 | 52,500 | 9.83% |
| 362-20-00 | VERIZON LEASE | 39,645 | - | 42,800 | 42,800 | 44,590 | 4.18% |
| 362-70-00 | LEASE SPRAYFIELD COW | 12,500 | - | - | - | - | - |
| 362-70-01 | LEASE CR44 FIELD | 1,032 | - | - | - | - | - |
| 364-10-00 | CEMETERY LOT | 38,927 | 34,410 | 27,000 | 25,600 | 30,000 | 17.19% |
| 364-30-00 | SALE OF FIXED ASSETS | 14,259 | - | 5,000 | 120,000 | 100,000 | -16.67% |
| 366-10-00 | DONATIONS | 2,600 | - | - | 2,100 | 500 | -76.19% |
| 369-20-00 | INSURANCE CLAIMS | 21,519 | 67,164 | 40,000 | 40,000 | 5,000 | -87.50% |
| 369-30-00 | OTHER MISCELLANEOUS | 71,806 | 26,874 | 30,000 | 120,000 | 40,000 | -66.67% |
| 369-30-01 | BRE - REIMBURSEMENTS | - | 80,175 | - | - | - | - |
| 369-30-02 | STREET PARTY | 92,495 | 111,386 | 100,000 | 163,000 | 135,000 | -17.18% |
| 369-30-20 | REIMB. BUILDING SERVICES | 77,264 | - | 80,175 | 80,175 | 80,175 | 0.00% |
| 369-30-21 | REIMB. CRA ADMIN & POLICE | - | - | 113,774 | 113,774 | 50,000 | -56.05% |
| 369-41-00 | PURCHASING CARS | 20,963 | 16,651 | 20,000 | 5,000 | - | -100.00% |
| 369-90-00 | CANCEL PY EXPEND. | 813 | 505 | 5,000 | 5,000 | 4,000 | -20.00% |
| 369-92-00 | ADDIT. INCR. FR PERSONNEL | - | - | 100,000 | 10,000 | - | -100.00% |
| 399-99-99 | POLICE SECURITY DETAIL | 28,689 | 26,929 | 30,000 | 40,000 | 40,000 | 0.00% |
| | Subtotal | 492,651 | 578,378 | 651,549 | 1,273,962 | 1,093,003 | -14.20% |
| 381 | FUND TRANSFERS | | | | | | |
| 381-40-00 | TRANSFER FROM W&S | 1,800,000 | 2,300,000 | 2,300,000 | 2,300,000 | 2,300,000 | 0.00% |
| 381-40-01 | TRANSFER FROM W&S (ADDL.) | - | 1,358,316 | - | - | - | - |
| 381-59-00 | TRANSFER FROM FIRE IMPACT | 579 | 1,172 | 465 | 800 | 800 | 0.00% |
| 381-60-00 | TRANSFER FROM GREENW. CEMET. | 474 | 1,003 | 1,600 | 3,000 | 3,000 | 0.00% |
| 381-63-00 | TRANSFER FROM P&R | 816 | 2,744 | 465 | 2,900 | 2,500 | -13.79% |
| 381-64-00 | TRANSFER FROM LAW ENFORCM. | 547 | 1,106 | 465 | 1,200 | 465 | -61.25% |
| 381-65-00 | TRANSFER FROM WATER IMPACT | 2,824 | 4,445 | 3,605 | 3,200 | 3,000 | -6.25% |
| 381-66-00 | TRANSFER FROM SEWER IMPACT | 399 | 13,482 | 4,326 | 8,000 | 8,000 | 0.00% |
| 381-69-00 | TRANSFER FROM LIBRARY IMPACT | 1,051 | 1,342 | 260 | 1,000 | 1,000 | 0.00% |
| | Subtotal | 1,806,690 | 3,683,610 | 2,311,186 | 2,320,100 | 2,318,765 | -0.06% |
| | TOTAL REVENUE | 18,647,941 | 21,569,465 | 21,495,620 | 22,452,310 | 24,318,859 | 8.31% |



| Fund Type | | General Fund | | | | | Profile |
|---------------------------------|--------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|-----------------------------|
| General Fund Governmental | | Expenditures | | | | | Major Fund |
| Department | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 | % Change Proposed/Projected |
| GENERAL GOVERNMENT | | | | | | | |
| 511 | CITY COMMISSION | 45,298 | 47,559 | 63,442 | 88,954 | 124,412 | 39.86% |
| 512 | CITY MANAGER | 1,027,875 | 1,107,860 | 1,572,875 | 1,576,180 | 2,024,507 | 28.44% |
| 513 | FINANCE | 1,028,510 | 1,203,378 | 1,315,652 | 1,338,554 | 1,590,432 | 18.82% |
| 514 | LEGAL | 229,036 | 232,439 | 242,000 | 242,000 | 242,000 | 0.00% |
| DEVELOPMENT SERVICES | | | | | | | |
| 515 | SERVICES | 405,605 | 501,948 | 468,609 | 452,474 | 488,831 | 8.04% |
| 516 | HUMAN RESOURCES | 254,418 | 301,901 | 374,940 | 380,527 | 438,987 | 15.36% |
| DEVELOPMENT SERVICES | | | | | | | |
| 524 | SERVICES | 34 | - | - | - | - | - |
| TOTAL GENERAL GOVT | | 2,990,776 | 3,395,085 | 4,037,518 | 4,078,689 | 4,909,169 | 20.36% |
| PUBLIC SAFETY | | | | | | | |
| 521 | POLICE | 5,188,881 | 5,350,461 | 6,871,195 | 6,944,902 | 7,413,002 | 6.74% |
| 522 | FIRE | 2,845,493 | 4,535,684 | 3,775,620 | 3,805,495 | 4,297,228 | 12.92% |
| TOTAL PUBLIC SAFETY | | 8,034,374 | 9,886,145 | 10,646,815 | 10,750,397 | 11,710,230 | 8.93% |
| PHYSICAL ENVIRONMENT | | | | | | | |
| 517 541 | PUBLIC WORKS | 942,332 | 1,043,347 | 1,341,472 | 1,341,472 | 1,622,151 | 20.92% |
| TOTAL PUBLIC WORKS | | 942,332 | 1,043,347 | 1,341,472 | 1,341,472 | 1,622,151 | 20.92% |
| CULTURE & RECREATION | | | | | | | |
| 571 | LIBRARY | 795,627 | 854,033 | 956,862 | 956,862 | 1,044,727 | 9.18% |
| 572 | PARKS & RECREATION | 974,412 | 1,043,538 | 1,396,314 | 1,484,876 | 1,414,006 | -4.77% |
| TOTAL CULTURE & REC. | | 1,770,039 | 1,897,571 | 2,353,176 | 2,441,738 | 2,458,733 | 0.70% |
| NON - DEPARTMENTAL | | | | | | | |
| 8100-581 | FUND TRANSFERS | 1,036,072 | 1,288,300 | 1,439,200 | 1,439,200 | 1,689,683 | 17.40% |
| 8400-581 | CONTINGENCIES | 242,469 | 289,450 | 362,520 | 328,088 | 312,000 | -4.90% |
| 8500-581 | INSURANCE | 754,277 | 876,645 | 1,049,950 | 1,049,950 | 1,154,945 | 10.00% |
| 8600-581 | PROJECTS | 597,589 | 2,097 | - | - | - | - |
| ORGANIZATIONAL GRANTS | | | | | | | |
| 8900-581 | GRANTS | 30,000 | 30,000 | - | 30,000 | 30,000 | 0.00% |
| TOTAL NON-DEPARTMENTAL | | 2,660,407 | 2,486,492 | 2,851,670 | 2,847,238 | 3,186,628 | 11.92% |
| TOTAL EXPENDITURES | | 16,397,928 | 18,708,640 | 21,230,651 | 21,459,534 | 23,886,911 | 11.31% |



CITY COMMISSION

DEPARTMENT DESCRIPTION

A City Commission is a form of municipal government in which individual officials are elected to represent the citizens of the community. The governing board is called a commission and is responsible for providing legislative direction for the city to operate and govern. An odd number of commissioners are elected to prevent a stalemate in the voting process. The City of Eustis has a council-manager form of government. The Commission consists of five Commission seats and commissioners are elected to four-year terms with elections held in even-numbered years. The elections are nonpartisan in nature. Elections for seats 3, 4, and 5 are held during presidential election years. Commission terms begin in January following the election year. The Commission forms and directs the policies of the City government to achieve goals in the interests of the residents of the City of Eustis.





| Function | Department | Department |
|--------------------|-----------------|----------------------------|
| General Government | City Commission | Summary |
| | 511 | Programs Capital Positions |



| Program | Title | Budget by Program | Part-Time Positions | Part-Time Positions |
|---------|------------------|-------------------|---------------------|---------------------|
| 1100 | LEGISLATIVE | \$ 124,412 | - | 5 |
| | Department Total | \$ 124,412 | - | 5 |

| Summary by Category | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/Projected |
|-------------------------|----------------|----------------|-----------------|-------------------|------------------|-----------------------------|
| Personnel Services | 30,079 | 30,081 | 30,142 | 57,504 | 83,762 | 0.46 |
| Operating Expenses | 15,219 | 17,478 | 33,300 | 31,450 | 40,650 | 0.29 |
| Subtotal | 45,298 | 47,559 | 63,442 | 88,954 | 124,412 | 0.40 |
| Department Total | 45,298 | 47,559 | 63,442 | 88,954 | 124,412 | 0.40 |

| Authorized Personnel PTE | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | Included vacancy FY23-24 |
|--------------------------|----------------|----------------|-----------------|-------------------|------------------|--------------------------|
| Mayor/Commissioner | 1 | 1 | 1 | 1 | 1 | - |
| Vice Mayor/Commissioner | 1 | 1 | 1 | 1 | 1 | - |
| City Commissioner | 3 | 3 | 3 | 3 | 3 | - |
| Total | 5 | 5 | 5 | 5 | 5 | - |



| Function | Department | Program | | | | |
|---------------------------|---------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| General Government | City Commission | Legislative | | | | |
| | 511 | 1100 | | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 511-10-12 | EXECUTIVE SALARIES | 28,000 | 28,000 | 28,000 | 41,750 | 43,838 |
| 511-10-21 | FICA TAXES | 2,079 | 2,081 | 2,142 | 3,194 | 3,354 |
| 511-10-23 | LIFE & HEALTH INSURANCE | - | - | - | 12,560 | 36,570 |
| | Subtotal | 30,079 | 30,081 | 30,142 | 57,504 | 83,762 |
| OPERATING | | | | | | |
| 511-30-40 | TRAVEL AND PER DIEM | 8,128 | 11,897 | 24,100 | 23,700 | 27,300 |
| 511-30-42 | TRANSP/POSTAGE | - | 1 | - | - | - |
| 511-30-47 | PRINTING & BINDING | 332 | - | 600 | 600 | 600 |
| 511-30-48 | PROMOTIONAL ACTIVITIES | 1,177 | 1,448 | 2,200 | 2,200 | 7,400 |
| 511-30-49 | OTHER CURRENT CHARGES | 363 | 262 | 600 | 600 | 600 |
| 511-30-51 | OFFICE SUPPLIES | 42 | 9 | 150 | 150 | 150 |
| 511-30-52 | OPERATING SUPPLIES | 1,154 | - | - | - | - |
| 511-30-54 | BOOKS, PUB, SUBSCRIPTIONS | 4,023 | 3,861 | 5,650 | 4,200 | 4,600 |
| | Subtotal | 15,219 | 17,478 | 33,300 | 31,450 | 40,650 |
| NON-OPERATING | | | | | | |
| | PROGRAM TOTAL | 45,298 | 47,559 | 63,442 | 88,954 | 124,412 |





CITY MANAGER

DEPARTMENT DESCRIPTION

The City Manager is the Chief Executive Officer of the City and provides centralized direction and leadership for the effective administration and operations of all municipal services as directed by the City Commission. The City Manager prepares and submits to the Commission a balanced plan of municipal services in adherence to the policy goals and objectives established by the Commission. The City Manager oversees all City utilities and enforces all laws, ordinances, and regulations relative to the promotion of public health and welfare of the community. Under the direction of the City Manager, the City Clerk advertises, notices, and records all meetings of the Commission and serves as records custodian and election coordinator. The Economic Development Office cultivates enterprise and opportunity in the City, and the Events & Tourism Office provides cultural and entertainment venues which increase the City's regional profile.





| Function | Department | Department |
|--------------------|---------------------|---------------------------------------|
| General Government | City Manager 512 | Summary Programs Capital Positions |

| Program | Title | Budget by Program | FTE Positions | PTE Positions |
|------------------|----------------------|-------------------|---------------|---------------|
| 1200 | ADMINISTRATION | \$ 346,608 | 2 | - |
| 1210 | CITY CLERK | 243,702 | 1 | 1 |
| 1220 | ECONOMIC DEVELOPMENT | 512,275 | 3 | - |
| 1240 | EVENTS / TOURISM | 921,922 | 4 | 3 |
| Department Total | | \$ 2,024,507 | 10 | 4 |

Capital Requests

| | | |
|--------------|----------------------------|---------------|
| 1240 | GOLF CART | 10,000 |
| 1240 | GOLF CART CANOPY | 5,000 |
| 1240 | ELECTRONIC SIGN, CITY HALL | 18,000 |
| Total | | 33,000 |

| Summary by Category | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/Projected |
|-------------------------|------------------|------------------|------------------|-------------------|------------------|-----------------------------|
| Personnel Services | 596,557 | 647,639 | 810,937 | 810,937 | 1,056,605 | 0.30 |
| Operating Expenses | 431,318 | 456,916 | 761,938 | 761,938 | 934,902 | 0.23 |
| Subtotal | 1,027,875 | 1,104,555 | 1,572,875 | 1,572,875 | 1,991,507 | 0.27 |
| Capital Outlay | - | 3,305 | - | 3,305 | 33,000 | 8.98 |
| Department Total | 1,027,875 | 1,107,860 | 1,572,875 | 1,576,180 | 2,024,507 | 0.28 |

| Authorized Personnel FTE | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | Included vacancy FY23-24 |
|-------------------------------|----------------|----------------|-----------------|-------------------|------------------|--------------------------|
| City Manager | 1 | 1 | 1 | 1 | 1 | - |
| Administrative Assistant | 1 | 1 | 1 | 1 | 1 | - |
| City Clerk | 1 | 1 | 1 | 1 | 1 | - |
| Public Relations Specialist | 1 | 1 | 1 | 1 | - | - |
| Economic Development Director | 1 | 1 | 1 | 1 | 1 | - |
| Events & Tourism Manager | 1 | 1 | 1 | 1 | 1 | - |
| Events Assistant | 1 | 2 | 2 | 2 | 1 | - |
| Events Assistant II | - | - | - | - | 2 | 1 |
| Communication Specialist | - | - | - | - | 1 | - |
| Communication Manager | - | - | - | - | 1 | - |
| Total | 7 | 8 | 8 | 8 | 10 | 1.0 |

| Authorized Personnel PTE | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | Included vacancy FY23-24 |
|--------------------------|----------------|----------------|-----------------|-------------------|------------------|--------------------------|
| City Clerk | - | 1 | 1 | 1 | 1 | - |
| Events Assistant | - | 1 | 1 | 1 | 3 | 1 |
| Total | - | 2 | 2 | 2 | 4 | 1 |



| Function | Department | Program |
|--------------------|--------------|----------------|
| General Government | City Manager | Administration |
| | 512 | 1200 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| PERSONNEL SERVICES | | | | | | |
| 512-10-12 | REGULAR SALARIES & WAGES | 158,045 | 178,914 | 218,989 | 218,989 | 209,382 |
| 512-10-16 | CHRISTMAS BONUS | 200 | 100 | 200 | 200 | 200 |
| 512-10-21 | FICA TAXES | 14,979 | 4,398 | 16,697 | 16,697 | 16,033 |
| 512-10-23 | LIFE & HEALTH INSURANCE | 22,560 | 19,740 | 22,836 | 22,836 | 24,380 |
| 512-10-24 | EMPOWER RETIREMENT | 11,820 | 7,348 | 13,140 | 13,140 | 12,563 |
| | Subtotal | 207,604 | 210,500 | 271,862 | 271,862 | 262,558 |
| OPERATING | | | | | | |
| 512-30-31 | PROFESSIONAL SERVICES | - | - | 50,000 | 50,000 | 60,000 |
| 512-30-34 | OTHER CONTRACTUAL SERVICES | 1,500 | 1,768 | 2,000 | 2,000 | 2,000 |
| 512-30-40 | TRAVEL & PER DIEM | 7,645 | 5,535 | 13,000 | 13,000 | 13,520 |
| 512-30-41 | COMMUNICATION SERVICES | 600 | 189 | 600 | 600 | 600 |
| 512-30-42 | TRANSPORTATION & POSTAGE | 7 | 11 | 100 | 100 | 100 |
| 512-30-46 | REPAIRS & MAINTENANCE | 1,200 | 1,091 | 1,400 | 1,400 | 1,400 |
| 512-30-47 | PRINTING & BINDING | 45 | 69 | 100 | 100 | 100 |
| 512-30-48 | PROMOTIONAL ACTIVITIES | 473 | 1,059 | 1,200 | 1,200 | 3,000 |
| 512-30-51 | OFFICE SUPPLIES | 169 | 364 | 400 | 700 | 800 |
| 512-30-52 | OPERATING SUPPLIES | 6 | 672 | 500 | 500 | 500 |
| 512-30-54 | BOOKS, PUB, SUBSCRIPTIONS | 22 | 1,750 | 1,880 | 1,880 | 2,030 |
| 512-30-56 | VEHICLE REPAIR & MAINTENANCE | 55 | - | - | - | - |
| | Subtotal | 11,722 | 12,508 | 71,180 | 71,480 | 84,050 |
| | PROGRAM TOTAL | 219,326 | 223,008 | 343,042 | 343,342 | 346,608 |



| Function | Department | Program |
|--------------------|---------------------|--------------------|
| General Government | City Manager 512 | City Clerk 1210 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|---------------------------|---------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| PERSONNEL SERVICES | | | | | | |
| 512-10-12 | REGULAR SALARIES & WAGES | 62,993 | 82,889 | 83,616 | 83,616 | 88,360 |
| 512-10-13 | OTHER SALARY & WAGES | - | 5,820 | 50,195 | 50,195 | 54,756 |
| 512-10-14 | OVERTIME | - | - | 500 | 500 | 500 |
| 512-10-16 | CHRISTMAS BONUS | 100 | 100 | 200 | 200 | 200 |
| 512-10-21 | FICA TAXES | 4,874 | 5,636 | 10,406 | 10,406 | 11,002 |
| 512-10-23 | LIFE & HEALTH INSURANCE | 11,280 | 11,280 | 11,418 | 11,418 | 12,190 |
| 512-10-24 | EMPOWER RETIREMENT | 4,226 | 5,022 | 8,149 | 8,149 | 5,332 |
| | Subtotal | 83,473 | 110,747 | 164,484 | 164,484 | 172,340 |
| OPERATING | | | | | | |
| 512-30-34 | OTHER CONTRACTUAL SVCS | 21,290 | 25,679 | 39,613 | 39,613 | 38,862 |
| 512-30-40 | TRAVEL & PER DIEM | 85 | 184 | 3,250 | 3,250 | 150 |
| 512-30-42 | TRANSPORTATION & POSTAGE | 117 | 114 | 200 | 200 | 200 |
| 512-30-46 | REPAIR & MAINTENANCE | 101 | 127 | 800 | 800 | 800 |
| 512-30-47 | PRINTING & BINDING | - | 76 | 100 | 100 | 100 |
| 512-30-49 | OTHER CURRENT CHARGES | 21,794 | 19,306 | 26,000 | 26,000 | 26,000 |
| 512-30-51 | OFFICE SUPPLIES | 212 | 310 | 400 | 400 | 400 |
| 512-30-52 | OPERATING SUPPLIES | 635 | 973 | 1,200 | 1,200 | 1,200 |
| 512-30-54 | BOOKS, PUB, SUBSCRIPTIONS | 275 | 350 | 400 | 400 | 550 |
| 512-30-55 | EMPLOYEE STUDY EXPENSE | - | - | - | - | 3,100 |
| | Subtotal | 44,509 | 47,119 | 71,963 | 71,963 | 71,362 |
| | PROGRAM TOTAL | 127,982 | 157,866 | 236,447 | 236,447 | 243,702 |



| Function | Department | Program |
|--------------------|--------------|----------------------|
| General Government | City Manager | Economic Development |
| | 512 | 1220 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|---------------------------|---------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| PERSONNEL SERVICES | | | | | | |
| 512-10-12 | REGULAR SALARIES & WAGES | 116,955 | 136,469 | 133,610 | 133,610 | 254,647 |
| 512-10-16 | CHRISTMAS BONUS | 200 | 200 | 200 | 200 | 300 |
| 512-10-21 | FICA TAXES | 10,253 | 7,090 | 10,237 | 10,237 | 19,512 |
| 512-10-23 | LIFE & HEALTH INSURANCE | 20,304 | 17,296 | 20,552 | 20,552 | 46,322 |
| 512-10-24 | EMPOWER RETIREMENT | 7,681 | 8,811 | 8,017 | 8,017 | 15,279 |
| | Subtotal | 155,393 | 169,866 | 172,616 | 172,616 | 336,060 |
| OPERATING | | | | | | |
| 512-30-31 | PROFESSIONAL SERVICES | 24,600 | 20,492 | 60,700 | 60,400 | 61,600 |
| 512-30-34 | OTHER CONTRACTUAL SVCS | 15,000 | - | - | - | - |
| 512-30-40 | TRAVEL & PER DIEM | 487 | 406 | 2,870 | 2,870 | 2,870 |
| 512-30-41 | COMMUNICATION SERVICES | 2,145 | 2,266 | 2,550 | 2,550 | 2,550 |
| 512-30-42 | TRANSPORTATION & POSTAGE | 5 | 7 | 100 | 100 | 100 |
| 512-30-44 | RENTAL AND LEASES | - | - | - | - | 75,000 |
| 512-30-46 | REPAIRS & MAINTENANCE | 89 | - | 250 | 250 | 250 |
| 512-30-47 | PRINTING & BINDING | 24 | 99 | 200 | 200 | 200 |
| 512-30-48 | PROMOTIONAL ACTIVITIES | 78,917 | 89,956 | 91,750 | 91,750 | 20,250 |
| 512-30-51 | OFFICE SUPPLIES | 494 | 694 | 700 | 700 | 1,500 |
| 512-30-52 | OPERATING SUPPLIES | - | - | - | - | 3,200 |
| 512-30-54 | BOOKS, PUB, SUBSCRIPTIONS | 2,435 | 3,012 | 3,195 | 3,195 | 3,295 |
| 512-30-55 | EMPLOYEE STUDY EXPENSE | - | - | - | - | 5,400 |
| | Subtotal | 124,196 | 116,932 | 162,315 | 162,015 | 176,215 |
| PROGRAM TOTAL | | 279,589 | 286,798 | 334,931 | 334,631 | 512,275 |



| Function | Department | Program |
|--------------------|--------------|------------------|
| General Government | City Manager | Events & Tourism |
| | 512 | 1240 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| PERSONNEL SERVICES | | | | | | |
| 512-10-12 | REGULAR SALARIES & WAGES | 78,009 | 111,633 | 126,452 | 126,452 | 189,529 |
| 512-10-13 | OTHER SALARY & WAGES | 27,695 | 4,269 | 11,642 | 11,642 | 10,000 |
| 512-10-14 | OVERTIME | 7,506 | 2,338 | 10,000 | 10,000 | 9,000 |
| 512-10-16 | CHRISTMAS BONUS | 300 | 200 | 200 | 200 | 400 |
| 512-10-21 | FICA TAXES | 9,662 | 6,902 | 11,240 | 11,240 | 16,018 |
| 512-10-23 | LIFE & HEALTH INSURANCE | 21,620 | 24,440 | 34,253 | 34,253 | 48,760 |
| 512-10-24 | EMPOWER RETIREMENT | 5,295 | 6,744 | 8,188 | 8,188 | 11,940 |
| | Subtotal | 150,087 | 156,526 | 201,975 | 201,975 | 285,647 |
| OPERATING | | | | | | |
| 512-30-34 | OTHER CONTRACTUAL SVCS | 170,974 | 208,313 | 253,400 | 253,400 | 273,500 |
| 512-30-40 | TRAVEL & PER DIEM | 130 | 2,357 | 3,750 | 3,750 | 4,450 |
| 512-30-41 | COMMUNICATION SVCS | 1,621 | 1,129 | 1,500 | 1,500 | 2,700 |
| 512-30-42 | TRANSPORTATION & POSTAGE | 93 | 116 | 300 | 300 | 400 |
| 512-30-44 | RENTAL & LEASES | 28,703 | 21,265 | 70,960 | 70,960 | 196,000 |
| 512-30-46 | REPAIRS & MAINTENANCE | 850 | 238 | 850 | 850 | 850 |
| 512-30-48 | PROMOTIONAL ACTIVITIES | 42,037 | 39,875 | 101,000 | 101,000 | 110,000 |
| 512-30-51 | OFFICE SUPPLIES | 540 | 265 | 3,000 | 3,000 | 3,000 |
| 512-30-52 | OPERATING SUPPLIES | 4,067 | 4,057 | 16,500 | 16,500 | 6,500 |
| 512-30-54 | BOOKS, PUB, SUBSCRIPTIONS | 1,866 | 2,742 | 4,620 | 4,620 | 4,775 |
| 512-30-56 | VEHICLE REPAIR & MAINTENANCE | 10 | - | 600 | 600 | 1,100 |
| | Subtotal | 250,891 | 280,357 | 456,480 | 456,480 | 603,275 |
| CAPITAL OUTLAY | | | | | | |
| 512-60-64 | MACHINERY & EQUIPMENT | - | 3,305 | - | 3,305 | 33,000 |
| | Subtotal | - | 3,305 | - | 3,305 | 33,000 |
| | PROGRAM TOTAL | 400,978 | 440,188 | 658,455 | 661,760 | 921,922 |



FINANCE

DEPARTMENT DESCRIPTION

The Finance Department is responsible for the daily oversight of the City's finances, budget, treasury management, and internal controls. Department services include tax and revenue collection, accounts payable and payroll processing, accounting, and reporting, purchasing and procurement, budget preparation, and administration. In addition, the Department handles the administration of the City's computer communications and data networks. Within the City's Water and Sewer enterprise, the Department also runs the monthly billing of the City's utilities and solid waste services and collects amounts due from customers. Finance Customer Service also provides account start and shut-off services as well as monthly meter readings.



DEPARTMENT GOALS & OBJECTIVES

In support of the City's Strategic Plan Priorities and Strategies, Goal #3, to provide quality, cost-effective public services, the Finance Department will work towards the goal of being recognized again by the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report. Additionally, in support of Goal #3, the Department will submit for the Government Finance Officers Association Distinguished Budget Award. The City received this award straight for nine consecutive years.





| Function | Department | Department |
|--------------------|----------------|---------------------------------------|
| General Government | Finance 513 | Summary Programs Capital Positions |



| Program | Title | Budget by Program | FTE Positions | PTE Positions |
|-------------------------|------------------------|---------------------|---------------|---------------|
| 1300 | FINANCIAL SERVICES | \$ 888,947 | 7 | - |
| 1350 | INFORMATION TECHNOLOGY | 500,452 | 3 | - |
| 1360 | PURCHASING | 201,033 | 2 | - |
| Department Total | | \$ 1,590,432 | 12 | - |

Capital Requests

| | | |
|--------------|------------------------------|--------------|
| 1300 | COPIER, SCANNER, FAX MACHINE | 7,000 |
| Total | | 7,000 |

| Summary by Category | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/Projected |
|-------------------------|------------------|------------------|------------------|-------------------|------------------|-----------------------------|
| Personnel Services | 792,389 | 940,758 | 997,106 | 997,106 | 1,118,451 | 0.12 |
| Operating Expenses | 236,121 | 262,620 | 318,546 | 341,448 | 464,981 | 0.36 |
| Subtotal | 1,028,510 | 1,203,378 | 1,315,652 | 1,338,554 | 1,583,432 | 0.18 |
| Capital Outlay | - | - | - | - | 7,000 | - |
| Department Total | 1,028,510 | 1,203,378 | 1,315,652 | 1,338,554 | 1,590,432 | 0.19 |

| Authorized Personnel FTE | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | Included vacancy FY23-24 |
|------------------------------|----------------|----------------|-----------------|-------------------|------------------|--------------------------|
| Finance Director | 1 | 1 | 1 | 1 | 1 | - |
| Deputy Finance Director | 1 | 1 | 1 | 1 | 1 | - |
| Senior Staff Assistant | 2 | 2 | 2 | 2 | 1 | - |
| Staff Accountant | 2 | 2 | 2 | 2 | 1 | - |
| Payroll Manager | 1 | 1 | 1 | 1 | 1 | - |
| Info Tech Manager | 1 | 1 | 1 | 1 | 1 | - |
| Info Tech Support Specialist | 1 | 2 | 2 | 2 | 2 | 1 |
| Purchasing Director | 1 | 1 | 1 | 1 | 1 | - |
| Buyer | 1 | 1 | 1 | 1 | 1 | - |
| Senior Accountant | - | - | - | - | 1 | - |
| Accounting Specialist II | - | - | - | - | 1 | - |
| Total | 11 | 12 | 12 | 12 | 12 | 1 |



| Function | Department | Program |
|--------------------|------------|--------------------|
| General Government | Finance | Financial Services |
| | 513 | 1300 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|---------------------------|----------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| PERSONNEL SERVICES | | | | | | |
| 513-10-12 | REGULAR SALARIES & WAGES | 353,809 | 427,602 | 448,006 | 448,006 | 537,931 |
| 513-10-14 | OVERTIME | 2,056 | 934 | 800 | 800 | 800 |
| 513-10-16 | CHRISTMAS BONUS | 700 | 700 | 700 | 700 | 700 |
| 513-10-21 | FICA TAXES | 29,987 | 24,426 | 34,423 | 34,423 | 41,267 |
| 513-10-23 | LIFE & HEALTH INSURANCE | 73,320 | 72,380 | 68,506 | 68,506 | 76,280 |
| 513-10-24 | EMPOWER RETIREMENT | 19,405 | 25,853 | 26,957 | 26,957 | 32,324 |
| | Subtotal | 479,277 | 551,895 | 579,392 | 579,392 | 689,302 |
| OPERATING | | | | | | |
| 513-30-32 | ACCOUNTING & AUDITING | 31,069 | 25,500 | 34,339 | 34,339 | 34,300 |
| 513-30-34 | OTHER CONTRACTUAL SERVICES | 1,061 | 20,200 | 36,650 | 36,650 | 53,150 |
| 513-30-40 | TRAVEL & PER DIEM | 382 | 824 | 2,855 | 2,855 | 4,565 |
| 513-30-41 | COMMUNICATION SVCS | 2,234 | 352 | 2,100 | 2,100 | 800 |
| 513-30-42 | TRANSP/POSTAGE | 5,021 | 3,539 | 5,295 | 5,295 | 5,985 |
| 513-30-43 | UTILITIES | 35,344 | 43,879 | 40,100 | 47,000 | 48,000 |
| 513-30-46 | REPAIRS & MAINTENANCE | 33,522 | 35,802 | 31,658 | 52,760 | 32,635 |
| 513-30-47 | PRINTING & BINDING | 5,345 | 3,998 | 5,345 | 5,345 | 5,310 |
| 513-30-51 | OFFICE SUPPLIES | 4,052 | 3,590 | 4,300 | 4,300 | 3,900 |
| 513-30-54 | BOOKS, PUB, SUBSCRIPTIONS | 1,537 | 1,924 | 2,000 | 2,000 | 2,000 |
| 513-30-55 | EMPLOYEE STUDY EXPENSE | 2,852 | 998 | 1,500 | 1,500 | 2,000 |
| | Subtotal | 122,419 | 140,606 | 166,142 | 194,144 | 192,645 |
| CAPITAL OUTLAY | | | | | | |
| 513-60-64 | MACHINERY & EQUIPMENT | - | - | - | - | 7,000 |
| | Subtotal | - | - | - | - | 7,000 |
| | PROGRAM TOTAL | 601,696 | 692,501 | 745,534 | 773,536 | 888,947 |



| Function | Department | Program | | | | |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| General Government | Finance | Information Technology | | | | |
| | 513 | 1350 | | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 513-10-12 | REGULAR SALARIES & WAGES | 123,129 | 163,284 | 170,070 | 170,070 | 179,536 |
| 513-10-14 | OVERTIME | - | 99 | 1,000 | 1,000 | 1,000 |
| 513-10-16 | CHRISTMAS BONUS | 300 | 300 | 300 | 300 | 300 |
| 513-10-21 | FICA TAXES | 10,911 | 7,380 | 13,110 | 13,110 | 13,827 |
| 513-10-23 | LIFE & HEALTH INSURANCE | 31,960 | 31,020 | 34,253 | 34,253 | 36,570 |
| 513-10-24 | EMPOWER RETIREMENT | 8,666 | 9,857 | 10,265 | 10,265 | 10,833 |
| | Subtotal | 174,966 | 211,940 | 228,998 | 228,998 | 242,066 |
| OPERATING | | | | | | |
| 513-30-34 | OTHER CONTRACTUAL SVCS | 27,620 | 26,700 | 27,800 | 27,800 | 45,675 |
| 513-30-40 | TRAVEL & PER DIEM | - | - | 1,230 | 1,230 | 1,230 |
| 513-30-41 | COMMUNICATION SVCS | 16,057 | 15,758 | 17,100 | 12,000 | 40,715 |
| 513-30-46 | REPAIRS & MAINTENANCE | 65,310 | 76,207 | 91,849 | 91,849 | 167,666 |
| 513-30-51 | OFFICE SUPPLIES | 883 | 362 | 1,300 | 1,275 | 900 |
| 513-30-54 | BOOKS, PUB, SUBSCRIPTIONS | 20 | 200 | 175 | 200 | 200 |
| 513-30-55 | EMPLOYEE STUDY EXPENSE | - | 92 | 2,500 | 2,500 | 1,250 |
| 513-30-56 | VEHICLE REPAIR & MAINTENANCE | 946 | 278 | 1,000 | 1,000 | 750 |
| | Subtotal | 110,836 | 119,597 | 142,954 | 137,854 | 258,386 |
| CAPITAL OUTLAY | | | | | | |
| PROGRAM TOTAL | | | | | | |
| | | 285,802 | 331,537 | 371,952 | 366,852 | 500,452 |



| Function | Department | Program |
|--------------------|------------|------------|
| General Government | Finance | Purchasing |
| | 513 | 1360 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|---------------------------|---------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| PERSONNEL SERVICES | | | | | | |
| 513-10-12 | REGULAR SALARIES & WAGES | 95,071 | 138,179 | 141,058 | 141,058 | 136,577 |
| 513-10-16 | CHRISTMAS BONUS | 200 | 200 | 200 | 200 | 200 |
| 513-10-21 | FICA TAXES | 9,144 | 5,315 | 10,807 | 10,807 | 10,464 |
| 513-10-22 | FLORIDA RETIREMENT SYSTEM | 8,463 | 9,232 | 10,784 | 10,784 | 13,027 |
| 513-10-23 | LIFE & HEALTH INSURANCE | 22,560 | 21,071 | 22,836 | 22,836 | 24,380 |
| 513-10-24 | EMPOWER RETIREMENT | 2,708 | 2,926 | 3,031 | 3,031 | 2,435 |
| | Subtotal | 138,146 | 176,923 | 188,716 | 188,716 | 187,083 |
| OPERATING | | | | | | |
| 513-30-40 | TRAVEL & PER DIEM | - | - | 1,500 | 1,500 | 750 |
| 513-30-41 | COMMUNICATION SVCS | - | - | 100 | 100 | 100 |
| 513-30-42 | TRANSPORTATION & POSTAGE | 16 | 3 | 100 | 100 | 100 |
| 513-30-46 | REPAIRS & MAINTENANCE | 38 | 46 | 100 | 100 | 100 |
| 513-30-47 | PRINTING & BINDING | - | 6 | 350 | 350 | 500 |
| 513-30-49 | OTHER CURRENT CHARGES | - | 1,299 | 1,000 | 1,000 | 1,000 |
| 513-30-51 | OFFICE SUPPLIES | 424 | 606 | 1,000 | 1,000 | 1,200 |
| 513-30-52 | OPERATING SUPPLIES | (144) | 222 | 1,500 | 1,500 | 3,700 |
| 513-30-54 | BOOKS, PUB, SUBSCRIPTIONS | 1,739 | 235 | 2,300 | 2,300 | 2,500 |
| 513-30-55 | EMPLOYEE STUDY EXPENSE | 793 | - | 1,500 | 1,500 | 4,000 |
| | Subtotal | 2,866 | 2,417 | 9,450 | 9,450 | 13,950 |
| | PROGRAM TOTAL | 141,012 | 179,340 | 198,166 | 198,166 | 201,033 |



Finance Department Priorities, Strategies, Goals & Objectives

The Finance Department is committed to advancing the City's Strategic Plan Priorities and Strategies. Departmental performance measures include key performance indicators (KPIs) that track progress toward short-term goals. The Finance Department demonstrates the impact of their activities on the achievement of immediate goals, helping city officials make informed decisions about funding and resource allocation for the long-term goals. The long-term goals, performance measures will involve tracking trends and outcomes over a more extended period. The Goal #1's with strategic priorities #1 for Complete and Effective Government aims to offer exceptional, budget-wise public services, the Strategic Plan's Goal #3 for quality and cost-effective public services, the Finance Department is geared up for a range of objectives listed below:

1. *Excellence in Financial Reporting:* In line with Goal #3's emphasis, the Finance Department is channeling efforts toward a prestigious achievement. With the objective of regaining recognition by the Government Finance Officers Association (GFOA), the Department is striving to obtain the Certificate of Finance Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report. This signifies departmental commitment to transparency, accuracy, and exemplary financial practices.
2. *Promoting Fiscal Responsibility:* Pursuing these accolades translates into actively adhering to the City's vision of providing high-quality public services within prudent fiscal limits, further underscoring Goal #3's significance.
3. *Efficient Procurement:* The division streamlined the procurement process, reducing paperwork and processing times. This efficiency allowed for faster acquisition of goods and services, benefiting various City departments. The Finance department oversees the Procurement Division, ensuring the security and protection of sensitive financial data for the City.
4. *Embracing Technological Advancements:* The Finance Department is actively integrating cutting-edge technology to enhance its operations and efficiency.
5. *Innovative Solutions:* The Department is committed to implementing technical innovations that streamline financial processes, ensuring accuracy, speed, efficiency and transparency.
6. *Digital Transformation:* Through the adoption of advanced software and tools, the Department is undergoing a digital transformation, enabling seamless financial management and reporting.
7. *Enhancing Data Analysis:* By leveraging data analytics tools, the Department aims to gain deeper insights into financial trends, enabling better-informed decision-making.
8. *Cybersecurity Integration:* With the implementation of robust cybersecurity measures, the Department ensures the safety of sensitive financial information. The Finance department oversees the Information Technology Division, ensuring the security and protection of sensitive financial data for the City.
9. *Enhanced Reporting:* Through technical innovations, the Department is improving the accuracy and timeliness of financial reporting, fostering transparency and accountability.



Finance Department Services Outcome: Results and Accomplishments

The Finance department's annual review outcome would encompass various key aspects that demonstrate effective financial management, transparency, and fiscal responsibility.

Following are the points of departmental annual review, required by City policies and regulations and guided by the U.S. and State fiscal services:

- **Budget Accuracy:** The Finance department ensures that the City's budget is prepared accurately, reflecting both revenue projections and expense estimates realistically. The outcome involves the actual financial results aligning closely with the budgeted figures.
- **Financial Reporting:** Timely and transparent financial reporting is essential. The annual review indicates that the department provides clear and understandable financial reports to both internal and external customers, including city management, elected officials, and the public.
- **Audit Compliance:** The Department is demonstrating compliance with auditing standards and requirements. The annual review confirms that the City's financial statements are audited or reviewed by independent auditors, and any audit findings are addressed promptly.
- **Revenue Collection:** The revenue collection process is in place to ensure that all revenues, including taxes, fees, and grants, are collected accurately and in a timely manner.
- **Expenditure Control:** The control over expenditures ensures avoiding overspending and taxpayer funds are used responsibly, the expenses are managed within budgetary constraints.
- **Debt Management:** The Finance department demonstrates sound debt management practices, including refinancing opportunities to reduce interest costs.
- **Cash Flow Management:** Maintaining healthy cash flow is essential for meeting financial obligations and capitalizing on investment opportunities. The annual review demonstrates that the City manages its cash flow efficiently.
- **Cost Savings:** The Purchasing Division successfully negotiated contracts and agreements that resulted in significant cost savings for the City. These savings were achieved through competitive *bidding and strategic vendor negotiations*.
- **Vendor Relationships:** The division cultivated strong relationships with vendors and suppliers, promoting competitive pricing, reliable delivery, and improved service quality.
- **Reserve Fund Adequacy:** The Department is ensuring that reserve funds, and contingency reserves, are adequate to address unexpected financial challenges.
- **Technology Integration:** The department invests in modern financial software and systems to streamline financial processes, enhance reporting capabilities, and improve data security. The third year the Finance Department implements CIP, Budget and Annual Financial Report into digital books. In FY 24, a new HR-Payroll module will be implemented as well.
- **Enhanced Financial Transparency:** The Department expands efforts to communicate financial information to the public through user-friendly dashboards, online transparency portals, and community outreach. In FY23 a new Open Data portal was implemented to the City's official website, and a new ViewPoint Dashboard was implemented to the City's Financial System.
- **Grants and Funding:** The annual review confirms that grant applications and compliance requirements are met consistently. The new Grant Writer position was filled in FY 2023.
- **Compliance with Financial Policies:** The Finance department adheres to all financial policies and procedures established by the City, ensuring that they are consistently followed.



- *Cost Efficiency:* The Department is demonstrating efforts to find cost-saving opportunities and operational efficiencies within the department itself is another indicator of success.

Recommendations for Improvement: In the departmental successful performance outcome, there are some recommendations for improvement:

- *Investment Management:* The Finance department should effectively manage the city’s investments to maximize returns while adhering to investment policies and regulations.
- *Training and Development:* Invest in ongoing training and professional development for finance staff to keep them informed about evolving financial practices and regulations.
- *Supplier Training:* Provide training and resources to suppliers to ensure they are well-informed about City procurement processes and requirements.
- *Data Analytics:* Implement data analytics tools to gain insights into procurement patterns, identify potential cost-saving opportunities, and optimize vendor selection.

The Finance department ultimately demonstrates the department’s commitment to sound financial management practices, transparency, and accountability, contributing to the City’s overall fiscal health and stability.

Finance Department’s Key Performance Indicators (KPIs)

| Strategic Plan Priority | Strategic Plan Goal | Measures Type | Program Performance | Actual FY 2020-21 | Actual FY 2021-22 | Estimated FY 2022-23 | Projected FY 2023-24 |
|----------------------------------|---------------------|---------------|---------------------------------|-------------------|-------------------|----------------------|----------------------|
| Competent & Effective Government | Goal #3 | Outcome | Monthly Accounts Payable Checks | 500 | 533 | 543 | 547 |
| Competent & Effective Government | Goal #3 | Outcome | Monthly Payroll Checks | 300 | 294 | 302 | 305 |
| Total Finance Services | | | | 800 | 827 | 845 | 852 |
| Competent & Effective Government | Goal #3 | Outcome | Number of Total Purchase Orders | 829 | 866 | 870 | 875 |
| Competent & Effective Government | Goal #3 | Outcome | Number of Total Sealed Bids | 13 | 11 | 14 | 15 |
| Total Purchasing Services | | | | 842 | 877 | 884 | 890 |



CITY ATTORNEY

DEPARTMENT DESCRIPTION

The City Attorney is appointed by and serves at the pleasure of the City Commission and acts as legal advisor, attorney, and counselor for the City and all its officers in matters relating to their official duties. The City Attorney represents the City in all legal proceedings. The City currently contracts with the firm Bowen & Schroth, P.A. to provide these services.

municode



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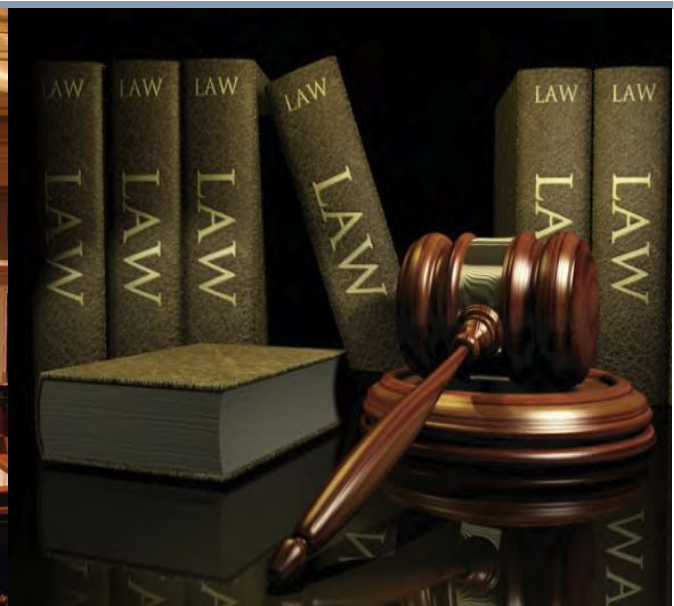


| | | |
|--------------------|----------------------|---------------------------------------|
| Function | Department | Department |
| General Government | City Attorney 514 | Summary Programs Capital Positions |



| Program | Title | Budget by Program | FTE Positions | PTE Positions |
|-------------------------|----------------|-------------------|---------------|---------------|
| 1400 | LEGAL SERVICES | \$ 242,000 | - | - |
| Department Total | | \$ 242,000 | - | - |

| Summary by Category | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/Projected |
|-------------------------|----------------|----------------|-----------------|-------------------|------------------|-----------------------------|
| Operating Expenses | 229,036 | 232,439 | 242,000 | 242,000 | 242,000 | 0.00 |
| Subtotal | 229,036 | 232,439 | 242,000 | 242,000 | 242,000 | 0.00 |
| Department Total | 229,036 | 232,439 | 242,000 | 242,000 | 242,000 | 0.00 |





| Function | Department | Program |
|--------------------|---------------|----------------|
| General Government | City Attorney | Legal Services |
| | 514 | 1400 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|------------------|------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| OPERATING | | | | | | |
| 514-30-31 | PROFESSIONAL SVCS | 30,316 | 38,500 | 42,000 | 42,000 | 42,000 |
| 514-30-34 | OTHER CONTRACTUAL SVCS | 198,720 | 193,939 | 200,000 | 200,000 | 200,000 |
| | Subtotal | 229,036 | 232,439 | 242,000 | 242,000 | 242,000 |
| | PROGRAM TOTAL | 229,036 | 232,439 | 242,000 | 242,000 | 242,000 |





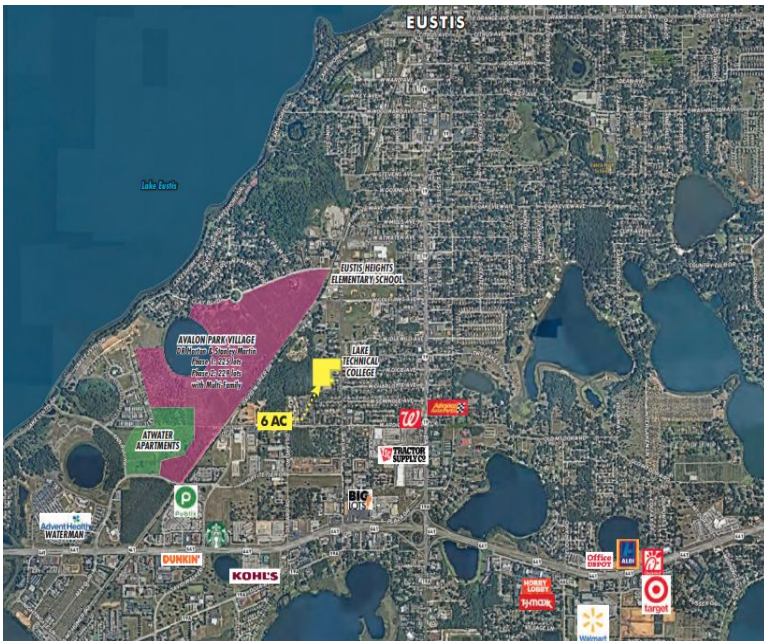
DEVELOPMENT SERVICES

DEPARTMENT DESCRIPTION

The Development Services Department provides centralized development related services for the City of Eustis. Within the Building Inspection program, the Department handles development review, site/landscape inspections, building inspections, plans review, and tree permits. The Code Enforcement office provides education and prevention of code violations, responses to violations, and administers the hearing process and the Code Enforcement Board. The Planning program plans and regulates future growth and development by ensuring conformity of site plans, subdivisions, and other items to the City's Comprehensive Plan. The Planning program also provides information and support to the development and business communities as well as other City departments and coordinates with other local governments, the County School Board, and the Metropolitan Planning Organization.

DEPARTMENT GOALS & OBJECTIVES

In support of the City's Strategic Plan Priorities and Strategies, Competent and Effective Government, Planned and Secure Future, and High-Quality Lifestyle. In support of Goal #2, to expand the local economy, and Goal #3, to provide quality, cost-effective public services, the Department will continue to provide excellent customer service by stream-lining the permitting process and offering online permitting requests.





| Function | Department | Department |
|--------------------|---------------------------------|---------------------------------------|
| General Government | Development Services 515 524 | Summary Programs Capital Positions |



| Program | Title | Budget by Program | FTE Positions | PTE Positions |
|-------------------------|---------------------------|-------------------|---------------|---------------|
| 1500 | ADMINISTRATION / PLANNING | \$ 483,981 | 4 | - |
| 1510 | ADMINISTRATION / PLANNING | 4,850 | - | - |
| Department Total | | \$ 488,831 | 4 | - |

Capital Requests

| | | |
|--------------|------------------------------|--------------|
| 1500 | COPIER, SCANNER, FAX MACHINE | 8,600 |
| Total | | 8,600 |

| Summary by Category | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/Projected |
|-------------------------|----------------|----------------|-----------------|-------------------|------------------|-----------------------------|
| Personnel Services | 376,757 | 452,869 | 360,774 | 360,774 | 382,946 | 0.06 |
| Operating Expenses | 28,882 | 49,079 | 107,835 | 91,700 | 97,285 | 0.06 |
| Subtotal | 405,639 | 501,948 | 468,609 | 452,474 | 480,231 | 0.06 |
| Capital Outlay | - | - | - | - | 8,600 | 0.00 |
| Department Total | 405,639 | 501,948 | 468,609 | 452,474 | 488,831 | 0.08 |

| Authorized Personnel FTE | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | Included vacancy FY23-24 |
|-------------------------------|----------------|----------------|-----------------|-------------------|------------------|--------------------------|
| Senior Planner | 1 | 1 | 1 | 1 | 1 | 1 |
| Senior Staff Assistant | 1 | 2 | 1 | 1 | 1 | - |
| Development Services Director | 1 | 1 | 1 | 1 | 1 | - |
| Code Enforcement Supervisor | 1 | - | - | - | - | - |
| Code Enforcement Officer | 1 | - | - | - | - | - |
| Total | 5 | 4 | 3 | 3 | 3 | 1 |



| Function | Department | Program | | | | |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| General Government | Development Services | Planning & Administration | | | | |
| | 515 | 1500 | | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 515-10-12 | REGULAR SALARIES & WAGES | 277,099 | 342,701 | 276,878 | 276,878 | 293,668 |
| 515-10-14 | OVERTIME | - | 434 | - | - | - |
| 515-10-16 | CHRISTMAS BONUS | 600 | 600 | 400 | 400 | 400 |
| 515-10-21 | FICA TAXES | 22,186 | 22,501 | 21,212 | 21,212 | 22,497 |
| 515-10-23 | LIFE & HEALTH INSURANCE | 64,860 | 65,800 | 45,671 | 45,671 | 48,760 |
| 515-10-24 | EMPOWER RETIREMENT | 12,012 | 20,833 | 16,613 | 16,613 | 17,621 |
| | Subtotal | 376,757 | 452,869 | 360,774 | 360,774 | 382,946 |
| OPERATING | | | | | | |
| 515-30-31 | PROFESSIONAL SERVICES | 10,466 | 26,050 | 49,000 | 45,000 | 47,000 |
| 515-30-34 | OTHER CONTRACTUAL SERVICES | 642 | 100 | 27,400 | 27,400 | 27,400 |
| 515-30-40 | TRAVEL & PER DIEM | - | 620 | 2,700 | 2,700 | 2,700 |
| 515-30-41 | COMMUNICATION SVCS | 1,541 | 1,307 | 1,800 | 1,000 | 1,150 |
| 515-30-42 | TRANSPORTATION & POSTAGE | 3,286 | 6,415 | 5,000 | 3,000 | 3,000 |
| 515-30-46 | REPAIRS & MAINTENANCE | 1,977 | 2,724 | 4,000 | 2,500 | - |
| 515-30-47 | PRINTING & BINDING | 1,198 | 48 | 600 | 600 | 750 |
| 515-30-51 | OFFICE SUPPLIES | 1,725 | 2,714 | 3,000 | 2,000 | 2,500 |
| 515-30-52 | OPERATING SUPPLIES | 5,414 | 6,132 | 10,250 | 4,000 | 4,300 |
| 515-30-54 | BOOKS, PUB, SUBSCRIPTIONS | 767 | 1,758 | 2,585 | 2,500 | 2,785 |
| 515-30-55 | EMPLOYEE STUDY EXPENSE | 325 | 1,036 | 1,500 | 1,000 | 850 |
| 515-30-56 | VEHICLE REPAIR & MAINTENANCE | - | 175 | - | - | - |
| | Subtotal | 27,341 | 49,079 | 107,835 | 91,700 | 92,435 |
| OTHER EXPEND/REIMB | | | | | | |
| CAPITAL OUTLAY | | | | | | |
| 515-60-64 | MACHINERY & EQUIPMENT | - | - | - | - | 8,600 |
| | Subtotal | - | - | - | - | 8,600 |
| PROGRAM TOTAL | | 404,098 | 501,948 | 468,609 | 452,474 | 483,981 |



| Function | | Department | | | Program | |
|---------------------------|---------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| General Government | | Development Services | | | Planning & Administration | |
| | | 515 | | | 1510 | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| OPERATING | | | | | | |
| 515-30-42 | TRANSPORTATION & POSTAGE | 1,507 | - | - | - | - |
| 515-30-47 | PRINTING & BINDING | - | - | - | - | 1,900 |
| 515-30-51 | OFFICE SUPPLIES | - | - | - | - | 2,500 |
| 515-30-54 | BOOKS, PUB, SUBSCRIPTIONS | - | - | - | - | 450 |
| | Subtotal | 1,507 | - | - | - | 4,850 |
| OTHER EXPEND/REIMB | | | | | | |
| | PROGRAM TOTAL | 1,507 | - | - | - | 4,850 |



| Function | Department | Program |
|--------------------|----------------------|---------------------------|
| General Government | Development Services | Planning & Administration |
| | 524 | 1520 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|-----------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| | OPERATING | | | | | |
| 524-30-56 | VEHICLE REPAIR & MAINTENANCE | 34 | - | - | - | - |
| | Subtotal | 34 | - | - | - | - |
| | OTHER EXPEND/REIMB | | | | | |
| | PROGRAM TOTAL | 34 | - | - | - | - |



Development and Building Services Department Priorities, Strategies, Goals & Objectives

The Development and Building Services Department is aligned with the City's Strategic Plan's key facets, including Competent and Effective Government, Planned and Secure Future, and High-Quality Lifestyle, the Department is focused on achieving diversified goals. Departmental performance measures include key performance indicators (KPIs) that track progress toward short-term goals. The Development and Building Services Department demonstrates the impact of their activities on the achievement of immediate goals, helping city officials make informed decisions about funding and resource allocation for the long-term goals. The long-term goals, performance measures will involve tracking trends and outcomes over a more extended period. In line with Goal #2's to boost the local economy, and Goal #3's dedication to outstanding public services, the Department is going ahead with a proactive approach of objectives listed below:

1. *Enhanced Customer Experience:* The Department is devoted to elevating customer satisfaction through seamless interactions and well-crafted services.
2. *Online Permitting:* Embracing technological advancement, the Department is making strides in enabling online permitting requests. This modernization enhances accessibility, convenience, and efficiency, aligning with the broader goals of Competent and Effective Government and High-Quality Lifestyle.
3. *Positive Economic Impact:* By facilitating swift and hassle-free permit acquisitions, the Department contributes to Goal #2's objective of bolstering the local economy. Simplified processes attract businesses and investment, fostering economic growth.
4. *Budget-Conscious Approach:* Aligned with Goal #3's emphasis on quality and cost-effectiveness, the Department's efforts emphasize streamlining processes without compromising on quality, translating into enhanced value for City residents.
5. *Continuous Improvement:* With a commitment to constant evolution, the Department remains open to feedback, continuously refining its services, processes, and technologies to better serve both residents and businesses.

Development and Building Services Department Service Outcome: Results and Accomplishments

An annual Development and Building Services Department review outcome typically involves a comprehensive evaluation of the department's performance, operations, and goals, resulting in positive findings and actionable recommendations for improvement.

Following are the points of departmental annual review, required By City's policies and regulations, and guided by Florida Building Codes:

- *Meeting or Exceeding Timelines:* The department is meeting the established timelines for processing permits, inspections, and other development-related activities. Delays can have significant impacts on construction projects and the local economy, so efficient and timely service is crucial.
- *Compliance with Regulations:* The Department ensures compliance with all relevant building codes, zoning regulations, and land use ordinances. This includes conducting thorough plan reviews, performing inspections, and addressing code violations promptly.



- **Customer Satisfaction:** A high level of customer satisfaction suggests that the department is responsive, helpful, and easy to work with.
- **Streamlined Processes:** An annual review highlights efforts to streamline departmental processes, such as implementing online permitting systems, reducing paperwork, and improving communication with applicants.
- **Technology Integration:** The Department invested in advanced technology solutions, and geographic information systems (GIS), to enhance the department’s ability to manage and analyze data.
- **Budget Management:** The Department effectively manages the department’s budget and resources, including staff allocation.
- **Training and Professional Development:** The Department is Investing in the training and professional development of department staff to keep them up-to-date with the latest building codes and industry best practices would also be a positive outcome.
- **Collaboration:** The Department is demonstrating successful collaboration with other city departments, such as Public Works, Economic Development and environmental services, is essential for achieving holistic and well-coordinated development outcomes.

Recommendations for Improvement: In the departmental successful performance outcome, there are some recommendations for improvement:

- **Online Services:** Continue to expand online services and permit application processes to improve accessibility and convenience for customers.
- **Customer Service Training:** Provide additional training to staff in customer service and communication skills to ensure that interactions with customers are consistently positive.

The successful annual review outcome, coupled with a commitment to continuous improvement, can help the Development Services and Building Department play a crucial role in fostering responsible and sustainable development within the city while ensuring a positive experience for the City residents and businesses.

Development and Building Services’ Key Performance Indicators (KPIs)

| Strategic Plan Priority | Strategic Plan Goal | Measures Type | Program Performance | Actual FY 2020-21 | Actual FY 2021-22 | Estimated FY 2022-23 | Projected FY 2023-24 |
|------------------------------------|---------------------|-------------------------|---|-------------------|-------------------|----------------------|----------------------|
| Competent and Effective Government | Goal #2 | Development Performance | Annexations | 18 | 10 | 7 | 12 |
| Competent and Effective Government | Goal #2 | Development Performance | Acreage Annexed | 258,560 | 50,930 | 62,000 | 124,000 |
| Competent and Effective Government | Goal #2 | Development Performance | Comprehensive Plan Map Amendments | 11 | 4 | 6 | 7 |
| Competent and Effective Government | Goal #2 | Outcome | Business Tax Application Processed | 140 | 115 | 88 | 114 |
| Competent and Effective Government | Goal #3 | Outcome | Alcoholic Beverage License Processed | 7 | 11 | 9 | 9 |
| Competent and Effective Government | Goal #2 | Development Performance | Site Plan Review | 4 | 10 | 8 | 7 |
| Total Development Services | | | | 439 | 201 | 180 | 273 |
| Planned and Secure Future | Goal #3 | Outcome | Inspectors Contacted | 4,500 | 6,284 | 6,636 | 5,807 |
| Competent and Effective Government | Goal #2 | Development Performance | New Single Homes Building Permits Issued | 30 | 153 | 109 | 97 |
| Competent and Effective Government | Goal #2 | Development Performance | New Apartment Complex Building Permits Issued | 9 | 7 | 4 | 7 |

FUND: GENERAL - 001



| | | | | | | | |
|------------------------------------|---------|-------------------------|---|--------------|--------------|--------------|--------------|
| Competent and Effective Government | Goal #2 | Development Performance | New Commercial Buildings Permits Issued | 5 | 7 | 6 | 6 |
| Planned and Secure Future | Goal #3 | Outcome | Other Building Permits Issued | 2,000 | 1,966 | 1,589 | 1,852 |
| Total Building Services | | | | 6,544 | 8,417 | 8,344 | 7,769 |



HUMAN RESOURCES

DEPARTMENT DESCRIPTION

The City's Human Resources Department provides recruitment, interviewing, testing, screening, and hiring of all City employees. The Department also ensures compliance with all Federal and State Laws and administration of the City's personnel rules and regulations. Human Resources also handles labor relations matters, worker's compensation issues, and records management functions. The Department also regularly conducts pay and job classification studies to ensure maintenance of internal and external equality. The Department also manages the City's orientation and employee recognition programs and develops and implements employee training programs relating to customer service, supervisor training, and safety.

DEPARTMENT GOALS & OBJECTIVES

In support of the City Strategic Plan Priorities and Strategies, Competent and Effective Government, and in support of Goal #3, to provide quality, cost-effective public services, the Human Resources Department monitors employee compensation and benefits packages to compare with the local public and private sector labor markets. The Department will also conduct a review of personnel rules and regulations using input from employee representatives to recommend appropriate changes to address concerns and best practices. The Department also seeks to provide training opportunities for customer service, diversity, new employee orientation, workplace harassment, and career development. These items will assist the City with the City's objectives under Goal #3 of recruiting and retaining quality employees.





| Function | Department | Program | | | | |
|---------------------------|---------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| General Government | Human Resources | Administration | | | | |
| | 516 | 1940 | | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 516-10-12 | REGULAR SALARIES & WAGES | 157,939 | 200,366 | 216,955 | 216,955 | 272,219 |
| 516-10-13 | OTHER SALARY & WAGES | - | - | 16,951 | 15,251 | - |
| 516-10-16 | CHRISTMAS BONUS | 300 | 300 | 400 | 300 | 500 |
| 516-10-21 | FICA TAXES | 15,055 | 8,587 | 17,925 | 17,625 | 20,864 |
| 516-10-23 | LIFE & HEALTH INSURANCE | 33,840 | 31,020 | 34,253 | 34,253 | 48,760 |
| 516-10-24 | EMPOWER RETIREMENT | 11,467 | 12,311 | 14,059 | 13,159 | 16,364 |
| | Subtotal | 218,601 | 252,584 | 300,543 | 297,543 | 358,707 |
| OPERATING | | | | | | |
| 516-30-31 | PROFESSIONAL SVCS | 17,477 | 22,608 | 26,547 | 26,547 | 27,480 |
| 516-30-34 | OTHER CONTRACTUAL SVCS | 900 | 1,084 | 3,500 | 12,087 | 3,200 |
| 516-30-40 | TRAVEL & PER DIEM | 1,963 | 5,043 | 4,750 | 4,750 | 4,900 |
| 516-30-41 | COMMUNICATION SVCS | 415 | 406 | 600 | 600 | 600 |
| 516-30-42 | TRANSPORTATION & POSTAGE | 280 | 402 | 500 | 500 | 400 |
| 516-30-43 | UTILITIES | 190 | - | - | - | - |
| 516-30-46 | REPAIRS & MAINTENANCE | - | 144 | 1,500 | 2,000 | 1,000 |
| 516-30-47 | PRINTING & BINDING | 1,121 | 1,267 | 1,100 | 1,100 | 1,000 |
| 516-30-48 | PROMOTIONAL ACTIVITIES | 6,808 | 10,758 | 12,000 | 10,000 | 11,500 |
| 516-30-49 | OTHER CURRENT CHARGES | 3,842 | 5,585 | 5,000 | 4,000 | 7,000 |
| 516-30-51 | OFFICE SUPPLIES | 2,005 | 1,194 | 2,500 | 2,500 | 2,000 |
| 516-30-54 | BOOKS, PUB, SUBSCRIPTIONS | 816 | 826 | 16,400 | 16,400 | 13,200 |
| | Subtotal | 35,817 | 49,317 | 74,397 | 80,484 | 72,280 |
| CAPITAL OUTLAY | | | | | | |
| 516-60-64 | MACHINERY & EQUIPMENT | - | - | - | 2,500 | 8,000 |
| | Subtotal | - | - | - | 2,500 | 8,000 |
| PROGRAM TOTAL | | 254,418 | 301,901 | 374,940 | 380,527 | 438,987 |



Human Resources Department Priorities, Strategies, Goals & Objectives

The Human Resources (HR) Department's alignment with the City's Strategic Plan's core Priorities and Strategies, particularly Competent and Effective Government, the Human Resources Department is playing a pivotal role. Departmental performance measures include key performance indicators (KPIs) that track progress toward short-term goals. The HR Department demonstrates the impact of their activities on the achievement of immediate goals, helping city officials make informed decisions about funding and resource allocation for the long-term goals. The long-term goals, performance measures will involve tracking trends and outcomes over a more extended period. The focus extends to Goal #3, which emphasizes the delivery of superior, budget-friendly public services. The Fire Department is geared up for a range of objectives listed below:

1. *Strategic Compensation Analysis:* To ensure a competitive and work environment, the Human Resources Department diligently tracks and evaluates employee compensation and benefits packages.
2. *Personnel Rules Enhancement:* The Department is committed to maintaining a fair and efficient work environment. To achieve this, it solicits input from employee representatives and uses their valuable insights to review and, if necessary, recommend changes to personnel rules and regulations. This approach helps address concerns and embeds best practices.
3. *Comprehensive Training Initiatives:* The Department recognizes the significance of a skilled and informed workforce. To achieve this, it provides a spectrum of training opportunities encompassing vital areas like customer service, diversity, new employee orientation, workplace harassment, and career development.
4. *Talent Attraction and Retention:* With an eye on Goal #3's target of recruiting and retaining top-tier employees, the Human Resources Department plays a vital role. By ensuring competitive compensation, responsive personnel rules, and robust training, the Department contributes significantly to maintaining a high-quality workforce.
5. *Synergy with the Strategic Plan:* The Human Resources Department's actions echo the broader aims of the City's strategic plan, emphasizing Competent and Effective Government. The focus on enhancing public services while maintaining fiscal responsibility aligns seamlessly with the City's overarching vision.
6. *Constant Improvement:* The Department remains dedicated to continuous improvement. By adapting to changing labor market dynamics, incorporating employee feedback, and staying abreast of industry trends, it ensures the City's workforce remains resilient and capable.

Human Resources Department Services Outcome: Results and Accomplishments

Human Resources (HR) department's annual review outcome encompasses a thorough evaluation of the department's performance, processes, and contributions to the organization's overall success.

Following are the points of departmental annual review, required by City policies and regulations and guided by the U.S. and state labor laws:

- *Efficient Recruitment and Staffing:* The HR department demonstrated its ability to efficiently recruit, hire, and onboard new employees. A successful outcome reflects streamlined recruitment processes, timely filing of vacancies, and effective orientation programs for new hires. The Fire and Police Department recruitment is complete by 100% in FY 2023.



- ***Talent Management and Development:*** HR departments focus on talent management and development. This includes implementing training and development programs, succession planning, and performance management processes that contribute to employee growth and retention.
- ***Compliance and Legal Matters:*** Compliance with labor laws, regulations, and organizational policies is crucial. A successful outcome indicates that the HR department is well-versed in employment law, manages legal matters effectively, and ensures the organization's practices align with legal requirements.
- ***Employee Engagement:*** The HR department actively promotes employee engagement and satisfaction. Positive outcomes highlight initiatives to measure and improve employee engagement, such as regular surveys, feedback mechanisms, and recognition programs.
- ***Diversity and Inclusion:*** The HR department prioritizes diversity and inclusion efforts. They work to create inclusive workplaces, promote diversity in recruitment, and implement programs that support underrepresented groups within the organization.
- ***Compensation and Benefits:*** Effective management of compensation and benefits programs is essential. A successful outcome demonstrates the HR department's ability to design competitive compensation packages, administer benefit programs, and conduct market analyses to ensure competitiveness. In FY 2024 all full-time employees will receive a 5% COLA increase and \$1,000 flat pay for the employee retention.
- ***Conflict Resolution and Employee Relations:*** The HR department handles employee relations issues effectively. It demonstrates the capacity to mediate conflicts, address grievances, and foster positive workplace relationships.
- ***Performance Appraisals:*** Performance appraisal processes are fair and consistent. Successful outcomes show that the HR department has established clear performance appraisal systems, communicated expectations, and provided feedback to employees.
- ***Workforce Planning:*** The HR is proactive in workforce planning to meet the organization's future needs. Successful outcomes indicate the department's involvement in strategic planning, anticipating staffing requirements, and aligning workforce strategies with organizational goals.
- ***Employee Wellness and Benefits:*** Employee wellness programs and benefits offerings are important for retention and well-being. The HR departments promote health and wellness initiatives and continuously assess the effectiveness of benefit programs. The City owns a gym for the City employees and the HR department actively promotes gym usage and new gym equipment.
- ***Training and Development:*** The HR department invests in training and development opportunities for employees at all levels. Outcomes highlight the availability of training resources, skill development, and career advancement opportunities.
- ***HR Technology and Systems:*** Efficient HR system and technology contribute to departmental success. A successful outcome reflects the department's ability to leverage technology for HR processes, such as time tracking, and data analytics.
- ***Comprehensive HR Policies:*** The HR department maintains up-to-date policies that are communicated and consistently enforced. Successful outcomes indicate that HR policies align with organizational values and legal requirements.
- ***Data Analytics and Reporting:*** The HR department uses data analytics to inform decision-making. A successful outcome demonstrates the department's capacity to gather, analyze, and report HR metrics that contribute to organizational goals.



- *Feedback and Continuous Improvement:* The HR department actively seeks feedback from employees and stakeholders to drive continuous improvement. It responds to suggestions for enhancement and adapts HR processes accordingly.
- *Cost Management:* HR effectively manages departmental costs while providing quality services. Successful outcomes show efficient budget management and cost control measures.
- *Employee Safety and Well-being:* HR plays a role in ensuring employee safety and well-being. Successful outcomes include effective workplace safety programs and policies, and various wellness and well-being programs promotion.
- *Strategic Alignment:* The HR department's goals align with the organization's strategic objectives. A successful outcome demonstrates the department's contribution to achieving broader organizational goals.
- *High-Quality HR Services:* Ultimately, a successful HR department provides high-quality HR services that contribute to the organization's success. Positive feedback from employees and departmental feedback is a strong indicator of success.

Recommendations for Improvement: In the departmental successful performance outcome, there are some recommendations for improvement:

1. *Training and Development:* Invest in employee's training and development opportunities for department staff to enhance their skills and knowledge in state labor laws.
2. *Enhance Compliance and legal knowledge:* Stay up-to-date with changes in labor laws and regulations. Invest in ongoing training for HR staff to ensure compliance and minimize legal risks.
3. *Seek Employee Feedback:* Actively seek feedback from employees regarding HR processes, policies, and initiatives. Use this feedback to drive improvements and demonstrate a commitment to employee satisfaction.

In summary, the annual review outcome for the Human Resources department showcases its contributions to organizational success, employee satisfaction, and adherence to best practices in HR management. It provides a roadmap for ongoing improvements and demonstrates the department's commitment to supporting the organization's mission and goals.



Human Resources Department's Key Performance Indicators (KPIs)

| Strategic Plan Priority | Strategic Plan Goal | Measures Type | Program Performance | Actual FY | Actual FY | Estimated | Projected |
|----------------------------------|---------------------|-------------------------|--------------------------------------|--------------|--------------|--------------|--------------|
| | | | | 2020-21 | 2021-22 | FY 2022-23 | FY 2023-24 |
| Competent & Effective Government | Goal #3 | Efficiency | Number of recruitments posted online | 16 | 17 | 24 | 35 |
| Competent & Effective Government | Goal #3 | Efficiency | Number of applications received | 560 | 541 | 437 | 500 |
| Competent & Effective Government | Goal #3 | Efficiency | Number of interviews completed | 117 | 163 | 150 | 150 |
| Competent & Effective Government | Goal #3 | Outcome | Number of skill tests | 50 | 23 | 40 | 45 |
| Competent & Effective Government | Goal #3 | Outcome | Number of new hires (FTE & PTE) | 53 | 65 | 55 | 57 |
| Competent & Effective Government | Goal #3 | Development Performance | Number of employees (FTE & PTE) | 239 | 249 | 267 | 308 |
| Competent & Effective Government | Goal #3 | Development Performance | Number of terminations | 46 | 64 | 60 | 50 |
| Competent & Effective Government | Goal #3 | Development Performance | HR staff trainings | 2 | 0 | 1 | 1 |
| Total HR Services | | | | 1,083 | 1,122 | 1,034 | 1,146 |





POLICE

DEPARTMENT DESCRIPTION

The Police Department is responsible for the enforcement of State criminal and traffic laws and City ordinances. The Department also carries out criminal, fraud, narcotics, and crime scene investigations and addresses areas of community concern. Additionally, the Department provides 24-hour communications services to receive and dispatch both emergency (911) and non-emergency calls for service from the general public as well as other law enforcement agencies. The department provides certified school crossing guards for the safety of children en route to school. Police department maintains all reporting requirements using local and State agency databases and ensures the transfer of reports to the State Attorney's Office and the Courts. The Department's mission includes the pursuit of excellence in providing professional, courteous, fair, and equitable law enforcement services; ensuring crime prevention; and to protect the rights of citizens, and visitors to the City of Eustis.

DEPARTMENT GOALS & OBJECTIVES

The Police Department is accredited by the Florida Commission on Law Enforcement. In support of the City's Strategic Plan Priorities and Strategies Safe Community, the Department's goal is to increase visibility, positive interaction, and communication within the Community. Both of these goals will provide support to the City's Strategic Plan Goal #3 which is to provide quality, cost-effective public services, and will ultimately increase safety and compliance with the law in the City and also reduce costs associated with criminal activity.





| Function | Department | Department |
|---------------|---------------|---------------------------------------|
| Public Safety | Police 521 | Summary Programs Capital Positions |



| Program | Title | Budget by Program | FTE Positions | PTE Positions |
|-------------------------|------------------------|---------------------|---------------|---------------|
| 2100 | ADMINISTRATION | \$ 250,407 | 1 | - |
| 2110 | UNIFORM PATROL | 5,374,283 | 44 | 2 |
| 2120 | CRIMINAL INVESTIGATION | 117,215 | 1 | - |
| 2130 | COMMUNICATIONS | 919,462 | 9 | 3 |
| 2150 | SUPPORT SERVICES | 496,729 | 5 | - |
| 2160 | SCHOOL CROSSING | 22,331 | - | 3 |
| 2170 | CODE ENFORCEMENT | 215,575 | 3 | - |
| 2180 | GRANTS | 17,000 | - | - |
| Department Total | | \$ 7,413,002 | 63 | 8 |

| Summary by Category | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/Projected |
|-------------------------|------------------|------------------|------------------|-------------------|------------------|-----------------------------|
| Personnel Services | 4,508,292 | 4,663,814 | 6,138,391 | 6,136,381 | 6,648,860 | 0.08 |
| Operating Expenses | 554,481 | 642,849 | 732,804 | 793,142 | 764,142 | (0.04) |
| Subtotal | 5,062,773 | 5,306,663 | 6,871,195 | 6,929,523 | 7,413,002 | 0.07 |
| Capital Outlay | 126,108 | 39,420 | - | 15,379 | - | (1.00) |
| Department Total | 5,188,881 | 5,346,083 | 6,871,195 | 6,944,902 | 7,413,002 | 0.07 |



| Authorized Personnel FTE | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | Included vacancy FY23-24 |
|---------------------------------|---------------------------|---------------------------|----------------------------|------------------------------|-----------------------------|---|
| Police Sergeant | 6 | 6 | 6 | 6 | 5 | - |
| Police Corporal | 5 | 5 | 4 | 4 | 4 | - |
| Senior Police Officer | 12 | 12 | 5 | 5 | 8 | - |
| Police Officer | 10 | 10 | 24 | 24 | 19 | 3 |
| Crime Scene Analyst | 1 | 1 | 1 | 1 | 1 | - |
| Communication Supervisor | - | - | 1 | 1 | 1 | - |
| Communication Officer | 8 | 8 | 8 | 8 | 8 | 1 |
| Police Support Coordinator | 1 | 1 | 1 | 1 | 1 | - |
| Accreditation & Grants Manager | 1 | 1 | 1 | 1 | - | - |
| Senior Staff Assistant | 3 | 3 | 4 | 4 | 4 | - |
| Code Enforcement Supervisor | - | - | 1 | 1 | 1 | - |
| Code Enforcement Officer I | - | - | 1 | 1 | 1 | - |
| Police Chief | 1 | 1 | 1 | 1 | 1 | - |
| Police Captain | 3 | 3 | 4 | 4 | - | - |
| Police Lieutenant | - | - | - | - | 3 | - |
| Police Officer II | 4 | 4 | - | - | - | - |
| Police Cadet | - | - | - | - | 5 | - |
| Crime Analyst | - | - | - | - | 1 | - |
| Total | 55 | 55 | 62 | 62 | 63 | 4 |

| Authorized Personnel PTE | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | Included vacancy FY23-24 |
|---------------------------------|---------------------------|---------------------------|----------------------------|------------------------------|-----------------------------|---|
| Communication Officer | - | - | 2 | 2 | 3 | - |
| Part-Time Crossing Guard | - | - | 3 | 3 | - | - |
| Crossing Guard | 3 | 3 | - | - | 3 | - |
| Police Officer | - | - | - | - | 2 | - |
| Total | 3 | 3 | 5 | 5 | 8 | - |



| Function | Department | Program | | | | |
|---------------------------|---------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Safety | Police | Administration | | | | |
| | 521 | 2100 | | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 521-10-12 | REGULAR SALARIES & WAGES | 100,932 | 115,194 | 119,011 | 119,011 | 125,941 |
| 521-10-15 | SPECIAL PAY | - | - | 2,000 | 2,000 | 2,000 |
| 521-10-16 | CHRISTMAS BONUS | 100 | 100 | 100 | 100 | 100 |
| 521-10-21 | FICA TAXES | (4,897) | 8,181 | 9,265 | 9,265 | 9,796 |
| 521-10-23 | LIFE & HEALTH INSURANCE | 14,100 | 10,340 | 11,418 | 11,418 | 12,190 |
| 521-10-26 | OTHER RETIREMENT | 50,599 | 48,299 | 51,884 | 51,884 | 61,780 |
| | Subtotal | 160,834 | 182,114 | 193,678 | 193,678 | 211,807 |
| OPERATING | | | | | | |
| 521-30-31 | PROFESSIONAL SVCS | 5,442 | 5,037 | 5,600 | 5,600 | 5,600 |
| 521-30-40 | TRAVEL & PER DEIM | 3,470 | 3,371 | 4,000 | 4,000 | 4,000 |
| 521-30-48 | PROMOTIONAL ACTIVITIES | 3,225 | 4,441 | 6,000 | 8,000 | 6,000 |
| 521-30-52 | OPERATING SUPPLIES | 2,986 | 2,812 | 3,000 | 3,000 | 3,000 |
| 521-30-54 | BOOKS, PUB, SUBSCRIPTIONS | 1,520 | 1,998 | 2,000 | 2,000 | 2,000 |
| 521-30-55 | EMPLOYEE STUDY EXPENSE | 15,980 | 16,436 | 18,000 | 17,000 | 18,000 |
| | Subtotal | 32,623 | 34,095 | 38,600 | 39,600 | 38,600 |
| | PROGRAM TOTAL | 193,457 | 216,209 | 232,278 | 233,278 | 250,407 |



| Function | Department | Program |
|---------------|------------|----------------|
| Public Safety | Police | Uniform Patrol |
| | 521 | 2110 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| PERSONNEL SERVICES | | | | | | |
| 521-10-12 | REGULAR SALARIES & WAGES | 1,677,700 | 1,930,253 | 2,599,811 | 2,597,811 | 2,486,927 |
| 521-10-13 | OTHER SALARIES & WAGES | - | 32,966 | 96,653 | 96,653 | 119,174 |
| 521-10-14 | OVERTIME | 242,217 | 259,584 | 200,000 | 200,000 | 250,000 |
| 521-10-16 | CHRISTMAS BONUS | 3,656 | 3,600 | 4,400 | 4,400 | 4,400 |
| 521-10-21 | FICA TAXES | 160,047 | 22,036 | 198,886 | 198,886 | 218,829 |
| 521-10-23 | LIFE & HEALTH INSURANCE | 392,920 | 382,580 | 479,541 | 479,541 | 536,360 |
| 521-10-24 | EMPOWER RETIREMENT | - | - | - | - | 2,787 |
| 521-10-26 | OTHER RETIREMENT | 962,571 | 933,020 | 1,098,508 | 1,098,508 | 1,340,755 |
| | Subtotal | 3,439,111 | 3,564,039 | 4,677,799 | 4,675,799 | 4,959,232 |
| OPERATING | | | | | | |
| 521-30-31 | PROFESSIONAL SVCS | 223 | 1,010 | 1,046 | 1,046 | 1,046 |
| 521-30-46 | REPAIRS & MAINTENANCE | 6,361 | 7,984 | 8,000 | 8,000 | 8,000 |
| 521-30-52 | OPERATING SUPPLIES | 235,728 | 339,435 | 391,005 | 391,005 | 341,005 |
| 521-30-56 | VEHICLE REPAIR & MAINTENANCE | 56,015 | 54,914 | 55,000 | 55,000 | 65,000 |
| | Subtotal | 298,327 | 403,343 | 455,051 | 455,051 | 415,051 |
| CAPITAL OUTLAY | | | | | | |
| 521-60-64 | MACHINERY & EQUIPMENT | 32,853 | - | - | - | - |
| | Subtotal | 32,853 | - | - | - | - |
| | PROGRAM TOTAL | 3,770,291 | 3,967,382 | 5,132,850 | 5,130,850 | 5,374,283 |



| Function | Department | Program | | | | |
|---------------------------|--------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Safety | Police | Criminal Investigation | | | | |
| | 521 | 2120 | | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 521-10-12 | REGULAR SALARIES & WAGES | 45,377 | 61,640 | 64,880 | 64,880 | 67,789 |
| 521-10-14 | OVERTIME | 2,272 | 2,138 | 4,000 | 4,000 | 4,000 |
| 521-10-16 | CHRISTMAS BONUS | 100 | 100 | 100 | 100 | 100 |
| 521-10-21 | FICA TAXES | 12,415 | (5,139) | 5,277 | 5,277 | 5,508 |
| 521-10-23 | LIFE & HEALTH INSURANCE | 11,280 | 10,340 | 11,418 | 11,418 | 12,190 |
| 521-10-24 | EMPOWER RETIREMENT | 3,590 | 4,947 | 4,133 | 4,133 | 4,308 |
| | Subtotal | 75,034 | 74,026 | 89,808 | 89,808 | 93,895 |
| OPERATING | | | | | | |
| 521-30-31 | PROFESSIONAL SVCS | 650 | 690 | 1,000 | 1,000 | 1,000 |
| 521-30-49 | OTHER CURRENT CHARGES | 3,847 | 2,354 | 6,800 | 6,800 | 6,800 |
| 521-30-52 | OPERATING SUPPLIES | 15,297 | 14,471 | 15,520 | 15,520 | 15,520 |
| | Subtotal | 19,794 | 17,515 | 23,320 | 23,320 | 23,320 |
| CAPITAL OUTLAY | | | | | | |
| 521-60-64 | MACHINERY & EQUIPMENT | 6,500 | - | - | - | - |
| | Subtotal | 6,500 | - | - | - | - |
| | PROGRAM TOTAL | 101,328 | 91,541 | 113,128 | 113,128 | 117,215 |



| Function | Department | Program |
|---------------|------------|----------------|
| Public Safety | Police | Communications |
| | 521 | 2130 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|---------------------------|---------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| PERSONNEL SERVICES | | | | | | |
| 521-10-12 | REGULAR SALARIES & WAGES | 279,872 | 305,624 | 372,685 | 372,685 | 391,853 |
| 521-10-13 | OTHER SALARIES & WAGES | 21,576 | 51,449 | 46,343 | 46,343 | 173,325 |
| 521-10-14 | OVERTIME | 71,750 | 81,050 | 70,000 | 70,000 | 70,000 |
| 521-10-16 | CHRISTMAS BONUS | 1,300 | 1,100 | 1,100 | 1,100 | 1,200 |
| 521-10-21 | FICA TAXES | 42,851 | 14,459 | 37,495 | 37,495 | 44,304 |
| 521-10-22 | FLORIDA RETIREMENT SYSTEM | 8,011 | - | - | - | - |
| 521-10-23 | LIFE & HEALTH INSURANCE | 91,180 | 79,900 | 102,759 | 102,759 | 109,710 |
| 521-10-24 | EMPOWER RETIREMENT | 19,472 | 18,845 | 29,342 | 29,342 | 27,712 |
| | Subtotal | 536,012 | 552,427 | 659,724 | 659,724 | 818,104 |
| OPERATING | | | | | | |
| 521-30-40 | TRAVEL & PER DIEM | 5,829 | 6,520 | 6,000 | 6,000 | 2,000 |
| 521-30-41 | COMMUNICATION SVCS | - | - | - | 59,338 | 59,338 |
| 521-30-46 | REPAIRS & MAINTENANCE | 77,723 | 75,825 | 38,100 | 38,100 | 38,100 |
| 521-30-52 | OPERATING SUPPLIES | 1,702 | 1,750 | 1,920 | 1,920 | 1,920 |
| | Subtotal | 85,254 | 84,095 | 46,020 | 105,358 | 101,358 |
| CAPITAL OUTLAY | | | | | | |
| 521-60-64 | MACHINERY & EQUIPMENT | 10,337 | - | - | - | - |
| | Subtotal | 10,337 | - | - | - | - |
| | PROGRAM TOTAL | 631,603 | 636,522 | 705,744 | 765,082 | 919,462 |



| Function | Department | Program |
|---------------|------------|------------------|
| Public Safety | Police | Support Services |
| | 521 | 2150 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|---------------------------|--------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| PERSONNEL SERVICES | | | | | | |
| 521-10-12 | REGULAR SALARIES & WAGES | 186,081 | 211,033 | 228,400 | 228,400 | 244,002 |
| 521-10-14 | OVERTIME | 374 | 2,585 | 500 | 500 | 7,500 |
| 521-10-16 | CHRISTMAS BONUS | 500 | 500 | 500 | 500 | 500 |
| 521-10-21 | FICA TAXES | 26,817 | 1,286 | 17,549 | 17,549 | 18,743 |
| 521-10-23 | LIFE & HEALTH INSURANCE | 56,400 | 49,820 | 57,089 | 57,089 | 60,950 |
| 521-10-24 | EMPOWER RETIREMENT | 11,877 | 12,937 | 13,734 | 13,734 | 14,671 |
| | Subtotal | 282,049 | 278,161 | 317,772 | 317,772 | 346,366 |
| OPERATING | | | | | | |
| 521-30-41 | COMMUNICATION SVCS | 47,611 | 52,531 | 62,500 | 62,500 | 62,500 |
| 521-30-42 | TRANSPORTATION & POSTAGE | 1,055 | 1,251 | 2,000 | 2,000 | 2,000 |
| 521-30-43 | UTILITY SVCS | 34,398 | 14,295 | 43,520 | 43,520 | 43,520 |
| 521-30-44 | RENTAL & LEASES | 8,537 | 10,664 | 10,858 | 10,858 | 10,858 |
| 521-30-46 | REPAIRS & MAINTENANCE | 20,385 | 18,670 | 22,485 | 22,485 | 22,485 |
| 521-30-47 | PRINTING & BINDING | 449 | 139 | 1,500 | 1,500 | 500 |
| 521-30-51 | OFFICE SUPPLIES | 3,494 | 3,294 | 3,500 | 3,500 | 3,500 |
| 521-30-52 | OPERATING SUPPLIES | 2,554 | 2,957 | 5,000 | 5,000 | 5,000 |
| | Subtotal | 118,483 | 103,801 | 151,363 | 151,363 | 150,363 |
| | PROGRAM TOTAL | 400,532 | 381,962 | 469,135 | 469,135 | 496,729 |



| Function | Department | Program |
|---------------|------------|-----------------|
| Public Safety | Police | School Crossing |
| | 521 | 2160 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|---------------------------|------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| PERSONNEL SERVICES | | | | | | |
| 521-10-13 | OTHER SALARIES & WAGES | 13,868 | 11,768 | 13,668 | 13,668 | 20,444 |
| 521-10-16 | CHRISTMAS BONUS | 300 | 300 | 300 | 300 | 300 |
| 521-10-21 | FICA TAXES | 1,084 | 979 | 1,056 | 1,046 | 1,587 |
| | Subtotal | 15,252 | 13,047 | 15,024 | 15,014 | 22,331 |
| | PROGRAM TOTAL | 15,252 | 13,047 | 15,024 | 15,014 | 22,331 |



| Function | Department | Program |
|---------------|------------|------------------|
| Public Safety | Police | Code Enforcement |
| | 521 | 2170 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| PERSONNEL SERVICES | | | | | | |
| 521-10-12 | REGULAR SALARIES & WAGES | - | - | 131,992 | 131,992 | 140,986 |
| 521-10-16 | CHRISTMAS BONUS | - | - | 300 | 300 | 300 |
| 521-10-21 | FICA TAXES | - | - | 10,121 | 10,121 | 10,809 |
| 521-10-23 | LIFE & HEALTH INSURANCE | - | - | 34,253 | 34,253 | 36,570 |
| 521-10-24 | EMPOWER RETIREMENT | - | - | 7,920 | 7,920 | 8,460 |
| | Subtotal | - | - | 184,586 | 184,586 | 197,125 |
| OPERATING | | | | | | |
| 521-30-31 | PROFESSIONAL SVCS | - | - | 10,000 | 10,000 | 10,000 |
| 521-30-40 | TRAVEL & PER DIEM | - | - | 1,000 | 1,000 | 1,000 |
| 521-30-41 | COMMUNICATION SVCS | - | - | 750 | 750 | 750 |
| 521-30-42 | TRANSP/POSTAGE | - | - | 800 | 800 | 800 |
| 521-30-51 | OFFICE SUPPLIES | - | - | 500 | 500 | 500 |
| 521-30-52 | OPERATING SUPPLIES | - | - | 1,300 | 1,300 | 1,300 |
| 521-30-54 | BOOKS, PUB, SUBSCRIPTIONS | - | - | 100 | 100 | 100 |
| 521-30-55 | EMPLOYEE STUDY EXPENSE | - | - | 600 | 600 | 600 |
| 521-30-56 | VEHICLE REPAIR & MAINTENANCE | - | - | 3,400 | 3,400 | 3,400 |
| | Subtotal | - | - | 18,450 | 18,450 | 18,450 |
| | PROGRAM TOTAL | - | - | 203,036 | 203,036 | 215,575 |



| Function | Department | Program |
|---------------|------------|---------|
| Public Safety | Police | Grants |
| | 521 | 2180 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|-----------------------|-------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| OPERATING | | | | | | |
| 521-30-34 | OTHER CONTRACTUAL SVCS | - | - | - | - | 17,000 |
| | Subtotal | - | - | - | - | 17,000 |
| CAPITAL OUTLAY | | | | | | |
| 521-60-24 | CITY HALL A/C UNIT REPL | - | - | - | 15,379 | - |
| CAPITAL GRANTS | | | | | | |
| 521-60-29 | BYRNE 2021 BICYCLE TOWING | 2,663 | 4,198 | - | - | - |
| 521-60-58 | FDLE CESF LAKE 1-C9-016 COVID | 73,755 | 35,222 | - | - | - |
| | Subtotal | 76,418 | 39,420 | - | 15,379 | - |
| | PROGRAM TOTAL | 76,418 | 39,420 | - | 15,379 | 17,000 |



Police Department Priorities, Strategies, Goals & Objectives

The Police Department is committed to advancing the City's Strategic Plan Priorities and Strategies, Safe Community and High-Quality Lifestyle. Departmental performance measures include key performance indicators (KPIs) that track progress toward short-term goals. The Police Department demonstrates the impact of their activities on the achievement of immediate goals, helping city officials make informed decisions about funding and resource allocation for the long-term goals. The long-term goals, performance measures will involve tracking trends and outcomes over a more extended period. In support of Goal #1 to be a beautiful, livable city, and Goal #3 is to offer exceptional public safety services, the Police Department is geared up for a range of objectives listed below:

1. *Achieving Accreditation Excellence:* The Police Department has earned prestigious accreditation from the Florida Commission on Law Enforcement. This significant accomplishment not only enhances the Department's professionalism but also underscores its commitment to excellence.
2. *Strategic Plan Alignment:* In harmony with the City's Strategic Plan, the Police Department's efforts resonate particularly with the Safe Community and Goal #1's aspiration for an inviting and livable city.
3. *Enhanced Public Service:* Complementing Goal #3's focus on quality and cost-effective public service, the Police Department's aims echo the broader mission by ensuring safety and fostering a positive community experience.
4. *Response Time Improvement:* The Police department remains dedicated to consistently enhancing the average response time. Presently the average non-emergency response calls time is standing at 5 minutes and 23 seconds, and the emergency call at 4 minutes 47 seconds. The focus aligns with the average Lake County benchmark of 5 minutes 18 seconds for non-emergency calls, and 4 minutes 43 seconds for emergency calls, reflecting the Police department commitment to achieving more efficient emergency response times. According to the Police Department incident statistics, and Lake County Sheriff's Office Communication Center PSAP system (Public Safety Answering Point) requirements, the average response time is based on: average call process time, average turnout time and average travel time.
5. *Community Engagement:* A core Departmental objective is to foster greater visibility, positive interactions, and improved communication within the community. Objectives align with Goal #3's public service enhancement and also contribute to bolstering community trust and cooperation
6. *Collaborative SWAT Endeavors:* The Eustis Police Department SWAT team's collaborative efforts with other Lake County cities and law enforcement entities underscore a regional commitment to safety and efficient response.
7. *Code Enforcement Commitment:* Building on FY 2022-23's Code Enforcement reorganization, the Department sets its sights on achieving a commendable 90% voluntary code enforcement compliance rate.
8. *Focus on Community Needs:* The Police Department's initiatives are firmly rooted in benefiting the residents and creating a safer, more appealing living environment.
9. *Cost Reduction:* Aligning with Goal #3's ethos, these initiatives have the potential to reduce costs associated with criminal activities, contributing to the city's financial well-being.



10. *Comprehensive Approach:* Overall, the Police Department's actions are intricately linked with various aspects of the City's strategic goals, promoting safety, community well-being, financial prudence, and a sense of shared responsibility.

Police Department Services Outcome: Results and Accomplishments

The Police Department's annual review outcome encompasses a comprehensive evaluation of the department's performance, operations, and objectives, resulting in positive findings and actionable recommendations for improvement.

Following are the points of departmental annual review, required by the Lake County Sheriff's Department measures:

- *Effective Crime Reduction:* Successful outcomes highlight a reduction in crime rates and improved public safety within the City. This can include lower crime rates, decreased incidents of violent crime, and increased public perceptions of safety.
- *Community Engagement:* The review emphasizes the department's engagement with the community. This involves regular interaction with residents and community organizations. The positive outcome demonstrates that the department actively seeks community input, addresses concerns, and collaborates with local organizations to enhance public safety. The Police Department successfully participates in every City's public event.
- *Proactive Problem Solving:* The Police Department proactively addressing community issues and concerns. A successful outcome reflects the department's ability to identify and address emerging problems, implement preventative measures, and find innovative solutions to local challenges.
- *Emergency Response Efficiency:* The review highlights the department's efficiency in responding to emergencies and critical incidents. Successful outcomes show that the department has met or exceeded response time benchmarks and effectively managed crises, such as natural disasters or large-scale events.
- *Professional Development:* A review outcome indicates that the department invests in the professional development and training of its officers and staff. This includes ongoing training, certification, and skill development to ensure officers are well-prepared for their roles.
- *Transparency and Accountability:* Transparency in department operations and accountability for actions are essential. An outcome demonstrates that the department is transparent in its policies, procedures, and decision-making processes, and it holds officers accountable for their actions.
- *Budget Management:* Sound fiscal management is crucial. A successful outcome confirms that the department operates within its budget, allocates resources efficiently, and demonstrates fiscal responsibility.
- *Technological Advancements:* A successful review emphasizes the department's adoption of modern technology and data-driven approaches to enhance law enforcement efforts. This includes the use of advanced analytics, body-worn cameras, street-cameras, and integrated communication systems.
- *Community Trust and Positive Relationships:* Building and maintaining community trust are essential. A successful outcome showcases positive relationships between law enforcement officers and community members, highlighting initiatives such as community policing and outreach programs.



- **Diversity and Inclusion:** The Police Department recognizes the importance of diversity and inclusion within its ranks. It demonstrates efforts to recruit and retain officers from diverse backgrounds and promotes an inclusive and equitable work environment.
- **Crime Prevention Programs:** The department presents successful crime prevention programs and initiatives, such as neighborhood watch programs, youth outreach, and educational campaigns aimed at reducing crime.
- **Use of Data and Analytics:** Data-driven decision-making is crucial for a successful Police Department. The outcome includes the effective use of data and analytics to identify crime trends, allocate resources, and inform strategic planning. An additional data analyst position was successfully filled in FY 2023.

Recommendations for Improvement: In the departmental successful performance outcome, there are some recommendations for improvement:

- **Response Time:** To improve an actual average response time according to the average Lake County Sheriff’s Office requirements benchmark of 5 minutes 18 seconds for non-emergency calls, and 4 minutes 43 seconds for emergency calls.
- **Community Engagement:** To document community response for accountability, transparency, benchmarking and performance measurement.

In summary, the annual review outcome for a Police Department reflects the department’s commitment to public safety, professionalism, community engagement, and continuous improvement. It provides a roadmap for maintaining and enhancing the department’s ability to serve and protect the community effectively.

Police Department’s Key Performance Indicators (KPIs)

| Strategic Plan Priority | Strategic Plan Goal | Measures Type | Program Performance | Actual FY 2020-21 | Actual FY 2021-22 | Estimated FY 2022-23 | Projected FY 2023-24 |
|---|---------------------|---------------|--|-------------------|-------------------|----------------------|----------------------|
| Safe Community | Goal #3 | Efficiency | Community Related Adult & Youth Events (hours) | 215 | 220 | 226 | 230 |
| Safe Community | Goal #3 | Performance | Service 911 Calls | 41,545 | 41,495 | 41,200 | 41,500 |
| Safe Community | Goal #4 | Performance | Actual Average Response Time Non-Emergency Calls | 5 min 55 sec | 5 min 52 sec | 5 min 23 sec | 5 min 20 sec |
| Safe Community | Goal #5 | Performance | Actual Average Response Time Emergency 911 Calls | 4 min 45 sec | 4 min 40 sec | 4 min 47 sec | 4 min 45 sec |
| Safe Community | Goal #3 | Outcome | Number of Arrests | 502 | 511 | 530 | 540 |
| Total Police Department Services | | | | 42,262 | 42,226 | 41,956 | 42,270 |
| Safe Community | Goal #3 | Outcome | Code Enforcement Inspections Conducted | 4,370 | 4,600 | 4,620 | 4,650 |
| Safe Community | Goal #3 | Outcome | Code Violations Cases | 1,100 | 1,120 | 1,119 | 1,120 |
| Safe Community | Goal #3 | Outcome | Courtesy Notices | 750 | 758 | 690 | 700 |
| Safe Community | Goal #3 | Outcome | Violation Notices | 380 | 405 | 390 | 400 |
| Total Code Enforcement Services | | | | 6,600 | 6,883 | 6,819 | 6,870 |



FIRE

DEPARTMENT DESCRIPTION

The Fire Department exists to protect the lives and property of residents and visitors in the City of Eustis. The Department provides 24-hour availability in responding to calls for service for fire suppression relating to structures, vehicles, and wildland (brush) fires. In addition, the Department provides 24-hour response to all emergency and non-emergency medical calls for service within the City, including all traffic crashes with injury. The Fire Department is also responsible for reviewing building site and fire suppression plans in accordance with State Law and City Ordinance and conducting annual fire inspections of businesses within the City. Typically, the Department responds to approximately 4,500 calls for service per year and maintains an ISO rating of 2.

DEPARTMENT'S GOALS & OBJECTIVES

In support of the City's Strategic Plan Priorities - and Strategies Safe Community and High-Quality Lifestyle. In support of Goal #1 to be a beautiful, livable city, and Goal #3, to provide quality, cost-effective public services, the Fire Department will continue to maintain the Insurance Service Office (ISO) rating of 2. Eustis Fire Department is working mutually with other Lake County cities: Mount Dora, Tavares, Umatilla, and other Lake County fire authorities. This will continue to benefit the residents of Eustis by providing quality service for personal safety and property protection while at the same time saving money on property insurance costs.





| Function | Department | Department |
|--------------------|-------------|---------------------------------------|
| General Government | Fire 522 | Summary Programs Capital Positions |



| Program | Title | Budget by Program | FTE Positions | PTE Positions |
|-------------------------|----------------|---------------------|---------------|---------------|
| 2200 | ADMINISTRATION | \$ 697,504 | 4 | - |
| 2210 | PREVENTION | 157,466 | 2 | - |
| 2220 | SUPPRESSION | 3,442,258 | 28 | - |
| Department Total | | \$ 4,297,228 | 34 | - |

Capital Requests

| | | |
|--------------|------------------|------------------|
| 2220 | SMALL EQUIPMENT | 12,000 |
| 2220 | FIRE BOAT LIGHTS | 10,000 |
| Total | | \$ 22,000 |

| Summary by Category | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/Projected |
|-------------------------|------------------|------------------|------------------|-------------------|------------------|-----------------------------|
| Personnel Services | 2,592,168 | 2,869,403 | 3,438,448 | 3,465,323 | 3,869,428 | 0.12 |
| Operating Expenses | 241,113 | 300,647 | 337,172 | 329,972 | 405,800 | 0.23 |
| Subtotal | 2,833,281 | 3,170,050 | 3,775,620 | 3,795,295 | 4,275,228 | 0.13 |
| Capital Outlay | 12,212 | 1,365,634 | - | 10,200 | 22,000 | 1.16 |
| Department Total | 2,845,493 | 4,535,684 | 3,775,620 | 3,805,495 | 4,297,228 | 0.13 |



| Authorized Personnel FTE | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | Included vacancy FY23-24 |
|---|-------------------|-------------------|--------------------|----------------------|---------------------|--------------------------------|
| Fire Inspector | 2 | 2 | 1 | 1 | 1 | 1 |
| Senior Fire Inspector | - | - | 1 | 1 | 1 | - |
| Fire Lieutenant Paramedic | - | - | 3 | 3 | 5 | - |
| Fire Lieutenant /EMT | - | - | 2 | 2 | 2 | - |
| Fire Lieutenant /Sr. Engineer Paramedic | - | - | 1 | 1 | - | - |
| Firefighter/EMT | - | - | 3 | 3 | 9 | 2 |
| Firefighter/Engineer/EMT | - | - | 1 | 1 | - | - |
| Firefighter/Engineer Paramedic | 5 | 5 | 7 | 7 | - | - |
| Firefighter/Paramedic | 1 | 4 | 6 | 6 | 3 | 2 |
| Firefighter/Paramedic/EMT | - | - | 1 | 1 | - | - |
| Senior Engineer/Paramedic | 4 | 4 | 3 | 3 | 3 | - |
| Fire Chief | 1 | 1 | 1 | 1 | 1 | - |
| Deputy Fire Chief | 1 | 1 | 1 | 1 | 1 | - |
| Fire Support Coordinator | 1 | 1 | 1 | 1 | 1 | - |
| Fire Lieutenant | 6 | 6 | - | - | - | - |
| Firefighter | 4 | 7 | - | - | 1 | - |
| Firefighter/Engineer | 1 | 1 | - | - | - | - |
| Training Captain | - | - | - | - | 1 | - |
| Firefighter/Engineer/Paramedic | - | - | - | - | 5 | - |
| Total | 26 | 32 | 32 | 32 | 34 | 5 |



| Function | Department | Program | | | | |
|---------------------------|---------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Safety | Fire | Administration | | | | |
| | 522 | 2200 | | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 522-10-12 | REGULAR SALARIES & WAGES | 196,129 | 225,603 | 263,000 | 263,000 | 351,378 |
| 522-10-15 | SPECIAL PAY | - | - | 600 | 600 | 600 |
| 522-10-16 | CHRISTMAS BONUS | 300 | 300 | 300 | 300 | 500 |
| 522-10-21 | FICA TAXES | 19,007 | (4,762) | 20,189 | 20,189 | 26,965 |
| 522-10-23 | LIFE & HEALTH INSURNACE | 33,840 | 31,020 | 34,253 | 34,253 | 51,808 |
| 522-10-24 | EMPOWER RETIREMENT | 2,529 | 3,651 | 2,910 | 2,910 | 3,075 |
| 522-10-26 | OTHER RETIREMENT | 43,971 | 40,025 | 82,696 | 82,696 | 102,878 |
| | Subtotal | 295,776 | 295,837 | 403,948 | 403,948 | 537,204 |
| OPERATING | | | | | | |
| 522-30-31 | PROFESSIONAL SVCS | 9,835 | 10,458 | 15,000 | 15,000 | 18,000 |
| 522-30-34 | OTHER CONTRACTUAL SVCS | 11,320 | 11,883 | 14,500 | 14,500 | 14,500 |
| 522-30-40 | TRAVEL & PER DIEM | 5,846 | 3,926 | 8,500 | 8,500 | 9,000 |
| 522-30-41 | COMMUNICATION SVCS | 18,242 | 13,145 | 19,000 | 19,000 | 20,000 |
| 522-30-42 | TRANSP/POSTAGE | 47 | 1,258 | 1,000 | 1,000 | 1,000 |
| 522-30-43 | UTILITY SVCS | 21,292 | 24,491 | 20,500 | 20,500 | 20,500 |
| 522-30-46 | REPAIRS & MAINTENANCE | 3,104 | 8,006 | 18,000 | 18,000 | 20,000 |
| 522-30-51 | OFFICE SUPPLIES | 242 | 980 | 1,000 | 1,000 | 2,300 |
| 522-30-52 | OPERATING SUPPLIES | 14,074 | 24,100 | 15,500 | 15,500 | 18,000 |
| 522-30-54 | BOOKS, PUB, SUBSCRIPTIONS | 3,163 | 1,842 | 5,000 | 5,000 | 5,000 |
| 522-30-55 | EMPLOYEE STUDY EXPENSE | 29,033 | 18,767 | 32,000 | 32,000 | 32,000 |
| | Subtotal | 116,198 | 118,856 | 150,000 | 150,000 | 160,300 |
| CAPITAL OUTLAY | | | | | | |
| 522-60-64 | FIRE MACHINERY & EQUIP | - | - | - | 10,200 | - |
| | Subtotal | - | - | - | 10,200 | - |
| PROGRAM TOTAL | | 411,974 | 414,693 | 553,948 | 564,148 | 697,504 |



| Function | Department | Program |
|---------------|------------|------------|
| Public Safety | Fire | Prevention |
| | 522 | 2210 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| PERSONNEL SERVICES | | | | | | |
| 522-10-12 | REGULAR SALARIES & WAGES | 86,858 | 90,750 | 114,132 | 114,132 | 103,133 |
| 522-10-14 | OVERTIME | 764 | 793 | 1,020 | 1,020 | 1,020 |
| 522-10-16 | CHRISTMAS BONUS | 200 | 200 | 200 | 200 | 200 |
| 522-10-21 | FICA TAXES | 7,264 | 4,206 | 8,825 | 8,825 | 7,983 |
| 522-10-23 | LIFE & HEALTH INSURANCE | 22,560 | 19,740 | 22,836 | 22,836 | 24,380 |
| 522-10-24 | EMPOWER RETIREMENT | 6,091 | 5,711 | 6,910 | 6,910 | 6,250 |
| | Subtotal | 123,737 | 121,400 | 153,923 | 153,923 | 142,966 |
| OPERATING | | | | | | |
| 522-30-52 | OPERATING SUPPLIES | 8,459 | 11,674 | 12,000 | 12,000 | 12,500 |
| 522-30-56 | VEHICLE REPAIR & MAINTENANCE | 668 | 1,831 | 2,000 | 2,000 | 2,000 |
| | Subtotal | 9,127 | 13,505 | 14,000 | 14,000 | 14,500 |
| | PROGRAM TOTAL | 132,864 | 134,905 | 167,923 | 167,923 | 157,466 |



| Function | Department | Program |
|---------------|------------|-------------|
| Public Safety | Fire | Suppression |
| | 522 | 2220 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| PERSONNEL SERVICES | | | | | | |
| 522-10-12 | REGULAR SALARIES & WAGES | 1,046,737 | 1,385,307 | 1,538,920 | 1,538,920 | 1,747,841 |
| 522-10-13 | OTHER SALARIES & WAGES | - | - | 10,500 | 10,500 | 10,500 |
| 522-10-14 | OVERTIME | 199,139 | 203,472 | 210,200 | 235,200 | 240,200 |
| 522-10-16 | CHRISTMAS BONUS | 2,100 | 2,100 | 2,700 | 2,700 | 2,800 |
| 522-10-21 | FICA TAXES | 105,383 | 27,813 | 134,850 | 136,725 | 153,103 |
| 522-10-23 | LIFE & HEALTH INSURANCE | 236,880 | 237,820 | 308,277 | 308,277 | 341,320 |
| 522-10-26 | OTHER RETIREMENT | 582,416 | 595,654 | 675,130 | 675,130 | 693,494 |
| | Subtotal | 2,172,655 | 2,452,166 | 2,880,577 | 2,907,452 | 3,189,258 |
| OPERATING | | | | | | |
| 522-30-34 | OTHER CONTRACTUAL SVCS | 15,607 | 20,884 | 25,100 | 25,100 | 26,000 |
| 522-30-46 | REPAIRS & MAINTENANCE | 5 | - | - | - | 35,000 |
| 522-30-52 | OPERATING SUPPLIES | 67,759 | 123,462 | 128,072 | 98,872 | 150,000 |
| 522-30-56 | VEHICLE REPAIR & MAINTENANCE | 32,417 | 23,940 | 20,000 | 42,000 | 20,000 |
| | Subtotal | 115,788 | 168,286 | 173,172 | 165,972 | 231,000 |
| CAPITAL OUTLAY | | | | | | |
| 522-60-64 | MACHINERY & EQUIPMENT | 12,212 | 1,365,634 | - | - | 22,000 |
| | Subtotal | 12,212 | 1,365,634 | - | - | 22,000 |
| | PROGRAM TOTAL | 2,300,655 | 3,986,086 | 3,053,749 | 3,073,424 | 3,442,258 |



Fire Department Priorities, Strategies, Goals & Objectives

The Fire Department is committed to advancing the City's Strategic Plan Priorities and Strategies, Safe Community and High-Quality Lifestyle. Departmental performance measures include key performance indicators (KPIs) that track progress toward short-term goals. The Fire Department demonstrates the impact of their activities on the achievement of immediate goals, helping city officials make informed decisions about funding and resource allocation for the long-term goals. The long-term goals, performance measures will involve tracking trends and outcomes over a more extended period. In support of Goal #1 to be a beautiful, livable city, and Goal #3 is to offer exceptional, public safety services. The Fire Department is geared up for a range of objectives listed below:

1. *Unified Efforts for Safety:* This collaboration underscores the notion that safety knows no boundaries. Through partnerships, communities work together for mutual well-being and resilience.
2. *ISO Rating Excellence:* A prime objective of the Fire Department is to maintain the coveted Insurance Service Office (ISO) rating of 2. This signifies the Department's commitment to top-tier performance and continuous improvement.
3. *Response Time Improvement:* The Fire department remains dedicated to consistently enhancing the average response time. Presently standing at 5 minutes 30 seconds; the focus aligns with the average Insurance Service Office requirements benchmark of 5 minutes and 33 seconds, reflecting our commitment to achieving more efficient emergency response times. According to the Fire Department incident statistics, ad ISO requirements, the average response time is based on: average call process time, average turnout time and average travel time.
4. *Collaborative Fire Safety Network:* Collaborative efforts extend across Lake County, with the Eustis Fire Department partnering with neighboring cities like Mount Dora, Tavares, Umatilla, and Lake County fire authorities.
5. *Financial Relief for Residents:* Departmental objectives not only ensure top-tier service delivery for safety and property protection but also lead to a reduction in property insurance costs for residents. Lower property insurance costs, resulting from the Fire Department's dedication to high standards, directly align with Goal #3's focus on cost-effective public services.
6. *Strategic Community Protection:* The Fire Department's involvement directly supports the City's Safe Community goal by bolstering emergency response capabilities and overall safety readiness.
7. *Continuous Improvement:* Upholding a remarkable ISO rating and engaging in collaborative efforts reflect the Fire Department's dedication to ongoing learning, adaptation, and enhancement.

Fire Department Services Outcome: Results and Accomplishments

The annual Fire Department's review outcome typically involves a comprehensive evaluation of the department's performance, operations, and goals, resulting in positive findings and actionable recommendations for improvement.

Following are the points of departmental annual review, required by the ISO measures:

- *Effective Emergency Response:* The review assesses the department's response times, the effectiveness of emergency services provided, and the ability to manage various types of incidents, from fires to medical emergencies. A successful outcome indicates that the department



consistently meets or exceeds response time benchmarks and effectively mitigates emergency situations.

- **Training and Professional Development:** The annual review examines the training programs and professional development opportunities offered to firefighters. In FY 2023 the Fire Department had 6,544.98 hours of total training. Success is demonstrated by a well-trained and certified team capable of handling a wide range of emergencies. Recommendations for ongoing training and skill enhancement may also be included.
- **Equipment and Apparatus Maintenance:** The Fire Department's equipment and apparatus, such as fire trucks and rescue vehicles, are critical for effective emergency response. A successful review outcome shows that equipment is well-maintained, regularly inspected, and in good working condition, ensuring readiness for emergencies.
- **Budget Management:** Financial stability and responsible budget management are essential. A successful outcome confirms that the Fire Department operates within its budget, allocates resources efficiently, and demonstrates fiscal responsibility. Any cost-saving measures or financial planning recommendations are also highlighted.
- **Community Engagement:** Successful Fire Departments actively engage with the community through public education, outreach programs, and fire prevention efforts. A positive outcome includes evidence of community involvement, such as fire safety workshops, school visits, and public awareness campaigns.
- **Safety and Occupational Health:** Occupational safety is a top priority. A successful review outcome indicates that the department prioritizes firefighter safety, follows best practices for occupational health, and has a low rate of workplace injuries or incidents.
- **Compliance with Regulations:** Fire Departments must adhere to various local, state, and federal regulations. A successful outcome confirms that the department complies with all relevant regulations and standards, including those related to building inspections, fire codes, and hazardous materials handling.
- **Response to Special Events and Disasters:** The review assesses the department's ability to respond to special events and major disasters, such as hurricanes, wildfires, or large-scale accidents. The emergency management response to the major Hurricane Ian, in October 2022 was outstanding . Success is demonstrated by effective coordination and response during the incident.
- **Performance Metrics and Data Analysis:** Data-driven decision-making is essential. A successful review outcome includes the use of performance metrics and data analysis to measure and improve the department's effectiveness.
- **Community Trust and Satisfaction:** High levels of community trust and satisfaction are indicators of a successful Fire Department. Positive feedback from community members is considered a valuable part of the review process.

Recommendations for Improvement: In the departmental successful performance outcome, there are some recommendations for improvement:

- **Response Time:** To improve an actual average response time according to the average Insurance Service Office requirements benchmark of 5 minutes and 33 seconds.
- **Community Engagement:** To document community response for accountability, transparency, benchmarking and performance measurement.



- *Long-Term KPIs:* The Department needs to set milestones and performance indicators that reflect their contributions to the city’s long-term vision.

Overall, the annual review outcome for a Fire Department reflects the department’s commitment to public safety, professionalism, and continuous improvement. It provides a roadmap for maintaining and enhancing the department’s ability to serve and protect the community effectively.

Fire Department’s Key Performance Indicators (KPIs)

| Strategic Plan Priority | Strategic Plan Goal | Measures Type | Program Performance | Actual FY 2020-21 | Actual FY 2021-22 | Estimated FY 2022-23 | Projected FY 2023-24 |
|---------------------------------------|---------------------|-------------------------|------------------------------|-------------------|-------------------|----------------------|----------------------|
| Safe Community | Goal #3 | Development Performance | Emergency Fire Calls | 1,167 | 1,355 | 1,423 | 1,493 |
| Safe Community | Goal #3 | Development Performance | Medical Calls | 2,715 | 3,001 | 3,151 | 3,308 |
| Safe Community | Goal #4 | Development Performance | Actual Average Response Time | 6 min 13 sec | 6 min 16 sec | 6 min 13 sec | 5 min 30 sec |
| Safe Community | Goal #3 | Outcome | Fire Inspections Completed | 1,759 | 937 | 1,030 | 1,500 |
| Safe Community | Goal #3 | Outcome | Mutual Aid Given | 291 | 905 | 995 | 1,945 |
| Safe Community | Goal #3 | Efficiency | Mutual Aid Received | 1,936 | 2,454 | 2,454 | 2,100 |
| Total Fire Department Services | | | | 7,868 | 8,652 | 9,053 | 10,346 |





PUBLIC WORKS

DEPARTMENT DESCRIPTION

The Public Works Department is responsible for the maintenance and functioning of the City's infrastructure and assets for the safety and quality of life of residents and visitors. On the General Fund side, the Department handles the maintenance of City facilities and custodial vehicles, upkeep of parks and open spaces, and administration of the cemetery. On the Streets side, the Department manages public land, easements, street lighting and control, street maintenance, construction, tree management, and landscaping. On the Stormwater side, the Department handles maintenance of all City storm and drainage infrastructure including inlets, swales, ponds, and pipes. And on the Utility side, the Department handles administration, drafting, engineering, and project management in support of Water & Sewer enterprises.

DEPARTMENT GOALS & OBJECTIVES

In support of the City Strategic Plan Priorities and Strategies, Safe Community, and Developed and Functional Infrastructure, Goal #1 is to be a beautiful, livable city with a vibrant lakefront identity, and in support of Goal #3, to provide quality, cost-effective public services, the Public Works Department will continue to strive towards high quality and best practices with regards to the continuing repair, implementation, and maintenance of infrastructure and assets within the City. The Department will also remain informed of new and improved techniques for cost efficiencies and value regarding infrastructure-related labor, equipment, and supply needs.



| | | |
|--------------|--------------|----------------------------|
| Function | Department | Department |
| Public Works | Public Works | Summary |
| | 541 517 | Programs Capital Positions |



| Program | Title | Budget by Program | FTE Positions | PTE Positions |
|-------------------------|----------------------|---------------------|---------------|---------------|
| 4900 | GARAGE MAINTENANCE | \$ 265,137 | 3 | - |
| 4910 | BUILDING MAINTENANCE | 376,086 | 4 | - |
| 4920 | CEMETERY | 180,426 | 2 | - |
| 4930 | PARK MAINTENANCE | 626,209 | 4 | - |
| 4940 | CUSTODIAL SERVICES | 174,293 | 3 | - |
| Department Total | | \$ 1,622,151 | 16 | - |

Capital Requests

| | | |
|--------------|-------------------------|---------------|
| 4910 | REECH CRAFT LIFT SYSTEM | 16,670 |
| 4920 | UTV FOR CEMETERY SPRAY | 18,000 |
| Total | | 34,670 |

| Summary by Category | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/Projected |
|-------------------------|----------------|------------------|------------------|-------------------|------------------|-----------------------------|
| Personnel Services | 573,126 | 608,560 | 778,690 | 778,690 | 959,303 | 0.23 |
| Operating Expenses | 364,172 | 421,892 | 562,782 | 562,782 | 628,178 | 0.12 |
| Subtotal | 937,298 | 1,030,452 | 1,341,472 | 1,341,472 | 1,587,481 | 0.18 |
| Capital Outlay | 5,034 | 12,895 | - | - | 34,670 | 0.00 |
| Department Total | 942,332 | 1,043,347 | 1,341,472 | 1,341,472 | 1,622,151 | 0.21 |

| Authorized Personnel FTE | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | Included vacancy FY23-24 |
|---------------------------------|----------------|----------------|-----------------|-------------------|------------------|--------------------------|
| Mechanic III | 1 | 1 | 1 | 1 | - | - |
| Mechanic II | - | - | 1 | 1 | 1 | - |
| Building Craftsworker | 1 | 2 | 3 | 3 | 3 | 1 |
| Building Maintenance Supervisor | 1 | 1 | 1 | 1 | - | 1 |
| Sexton | 1 | 1 | 1 | 1 | 1 | - |
| Assistant Sexton | - | 1 | 1 | 1 | 1 | - |
| Property Maintenance Supervisor | 1 | 1 | 1 | 1 | 1 | - |
| Maintenance Worker I | 2 | 1 | 1 | 1 | 2 | - |
| Maintenance Worker II | 2 | 1 | 1 | 1 | - | 1 |
| Custodian | 2 | 2 | 2 | 2 | 2 | - |
| Mechanic I | 1 | 1 | - | - | 1 | - |
| PW Supervisor | - | - | - | - | 1 | - |
| PW Maintenance Foreman | - | - | - | - | 1 | - |
| Land Superintendent | - | - | - | - | 1 | - |
| PW Foreman | - | - | - | - | 1 | - |
| Total | 12 | 12 | 13 | 13 | 16 | 3 |



| Function | Department | Program |
|--------------|--------------|--------------------|
| Public Works | Public Works | Maintenance Garage |
| | 541 | 4900 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| PERSONNEL SERVICES | | | | | | |
| 541-10-12 | REGULAR SALARIES & WAGES | 70,046 | 92,794 | 93,469 | 93,469 | 140,507 |
| 541-10-14 | OVERTIME | 5,929 | 5,066 | 10,000 | 10,000 | 10,000 |
| 541-10-16 | CHRISTMAS BONUS | 200 | 200 | 200 | 200 | 300 |
| 541-10-21 | FICA TAXES | 7,391 | 5,038 | 7,931 | 7,931 | 11,530 |
| 541-10-23 | LIFE & HEALTH INSURANCE | 22,560 | 20,680 | 22,836 | 22,836 | 48,760 |
| 541-10-24 | EMPOWER RETIREMENT | 5,390 | 6,097 | 6,209 | 6,209 | 9,031 |
| | Subtotal | 111,516 | 129,875 | 140,645 | 140,645 | 220,128 |
| OPERATING | | | | | | |
| 541-30-34 | OTHER CONTRACTURAL SVCS | - | 220 | 1,450 | 1,430 | 1,450 |
| 541-30-41 | COMMUNICATION SVCS | 1,157 | 903 | 1,050 | 1,050 | 1,050 |
| 541-30-43 | UTILITY SVCS | 6,209 | 5,522 | 6,100 | 6,100 | 6,100 |
| 541-30-46 | REPAIR & MAINT | 386 | 603 | 1,723 | 1,723 | 1,723 |
| 541-30-51 | OFFICE SUPPLIES | 61 | 65 | - | - | - |
| 541-30-52 | OPERATING SUPPLIES | 19,109 | 33,343 | 28,321 | 28,291 | 28,321 |
| 541-30-54 | BOOKS, PUB, SUBSCRIPTIONS | 190 | 195 | 165 | 215 | 165 |
| 541-30-55 | EMPLOYEE STUDY EXPENSE | 100 | - | 800 | 800 | 1,200 |
| 541-30-56 | VEHICLE REPAIR & MAINTENANCE | 4,419 | 2,389 | 5,000 | 5,000 | 5,000 |
| | Subtotal | 31,631 | 43,240 | 44,609 | 44,609 | 45,009 |
| CAPITAL OUTLAY | | | | | | |
| 541-60-64 | MACHINERY & EQUIPMENT | 5,034 | - | - | - | - |
| | Subtotal | 5,034 | - | - | - | - |
| | PROGRAM TOTAL | 148,181 | 173,115 | 185,254 | 185,254 | 265,137 |



| Function | Department | Program | | | | |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Works | Public Works | Building Maintenance | | | | |
| | 517 | 4910 | | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 517-10-12 | REGULAR SALARIES & WAGES | 69,685 | 78,933 | 161,096 | 161,096 | 158,598 |
| 517-10-13 | OTHER SALARY & WAGES | 30,850 | 7,896 | - | - | - |
| 517-10-14 | OVERTIME | 4,611 | 4,409 | 10,000 | 10,000 | 12,000 |
| 517-10-16 | CHRISTMAS BONUS | 300 | 300 | 400 | 400 | 400 |
| 517-10-21 | FICA TAXES | 8,823 | 5,236 | 16,391 | 16,391 | 13,082 |
| 517-10-23 | LIFE & HEALTH INSURANCE | 22,560 | 20,680 | 45,671 | 45,671 | 48,760 |
| 517-10-24 | EMPOWER RETIREMENT | 4,452 | 4,876 | 10,266 | 10,266 | 10,236 |
| | Subtotal | 141,281 | 122,330 | 243,824 | 243,824 | 243,076 |
| OPERATING | | | | | | |
| 517-30-34 | PW OTHER CONTRACTUAL SVC | 8,045 | 14,124 | 30,000 | 30,000 | 30,000 |
| 517-30-41 | COMMUNICATION SERVICES | 1,534 | 1,433 | 1,440 | 1,440 | 1,440 |
| 517-30-43 | UTILITY SVCS | 3,023 | 3,126 | 7,000 | 7,000 | 7,000 |
| 517-30-46 | REPAIRS & MAINTENANCE | 26,282 | 27,882 | 47,000 | 42,000 | 47,000 |
| 517-30-47 | DEMOLITIONS & CLEANUP | - | 6,982 | - | - | - |
| 517-30-51 | OFFICE SUPPLIES | - | 56 | - | - | - |
| 517-30-52 | OPERATING SUPPLIES | 19,681 | 17,619 | 25,000 | 25,000 | 25,000 |
| 517-30-55 | EMPLOYEE STUDY EXPENSE | 115 | - | 1,200 | 1,200 | 2,400 |
| 517-30-56 | VEHICLE REPAIR & MAINTENANCE | 5,047 | 3,161 | 2,500 | 4,500 | 3,500 |
| | Subtotal | 63,727 | 74,383 | 114,140 | 111,140 | 116,340 |
| CAPITAL OUTLAY | | | | | | |
| 517-60-64 | MACHINERY & EQUIPMENT | - | - | - | - | 16,670 |
| | Subtotal | - | - | - | - | 16,670 |
| | PROGRAM TOTAL | 205,008 | 196,713 | 357,964 | 354,964 | 376,086 |



| Function | Department | Program |
|--------------|--------------|----------------------|
| Public Works | Public Works | Cemetery Maintenance |
| | 517 | 4920 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| PERSONNEL SERVICES | | | | | | |
| 517-10-12 | REGULAR SALARIES & WAGES | 61,911 | 76,443 | 76,337 | 76,337 | 81,496 |
| 517-10-14 | OVERTIME | 2,588 | 2,672 | 3,000 | 3,000 | 3,000 |
| 517-10-16 | CHRISTMAS BONUS | 200 | 200 | 200 | 200 | 200 |
| 517-10-21 | FICA TAXES | 3,693 | 3,623 | 6,085 | 6,085 | 6,480 |
| 517-10-22 | FLORIDA RETIREMENT SYSTEM | 4,239 | - | - | - | - |
| 517-10-23 | LIFE & HEALTH INSURANCE | 20,680 | 21,620 | 22,836 | 22,836 | 24,380 |
| 517-10-24 | EMPOWER RETIREMENT | 2,716 | 4,942 | 4,761 | 4,761 | 5,070 |
| | Subtotal | 96,027 | 109,500 | 113,219 | 113,219 | 120,626 |
| OPERATING | | | | | | |
| 517-30-41 | COMMUNICATION SVCS | 1,623 | 1,694 | 1,750 | 1,750 | 1,750 |
| 517-30-43 | UTILITY SVCS | 3,812 | 4,474 | 2,500 | 9,500 | 10,000 |
| 517-30-46 | REPAIRS & MAINTENANCE | 7,062 | 5,320 | 4,000 | 4,000 | 14,000 |
| 517-30-49 | OTHER CURRENT CHARGES | 879 | 745 | 1,000 | 1,000 | 1,000 |
| 517-30-52 | OPERATING SUPPLIES | 5,328 | 11,701 | 10,000 | 10,000 | 10,000 |
| 517-30-55 | EMPLOYEE STUDY EXPENSE | - | - | 2,800 | 2,800 | 2,800 |
| 517-30-56 | VEHICLE REPAIR & MAINTENANCE | 1,460 | 1,357 | 1,950 | 1,950 | 1,950 |
| 517-30-58 | NICHE ENGRAVING | - | - | 300 | 300 | 300 |
| | Subtotal | 20,164 | 25,291 | 24,300 | 31,300 | 41,800 |
| CAPITAL OUTLAY | | | | | | |
| 517-60-64 | MACHINERY & EQUIPMENT | - | - | - | - | 18,000 |
| | Subtotal | - | - | - | - | 18,000 |
| | PROGRAM TOTAL | 116,191 | 134,791 | 137,519 | 144,519 | 180,426 |



| Function | Department | Program | | | | |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Works | Public Works | Park Maintenance | | | | |
| | 517 | 4930 | | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 517-10-12 | REGULAR SALARIES & WAGES | 92,775 | 111,675 | 125,488 | 125,488 | 144,566 |
| 517-10-14 | OVERTIME | 1,838 | 1,267 | 3,000 | 3,000 | 5,000 |
| 517-10-16 | CHRISTMAS BONUS | 300 | 200 | 300 | 300 | 300 |
| 517-10-21 | FICA TAXES | 8,688 | 6,263 | 9,845 | 9,845 | 11,465 |
| 517-10-23 | LIFE & HEALTH INSURANCE | 31,960 | 26,320 | 34,253 | 34,253 | 36,570 |
| 517-10-24 | EMPOWER RETIREMENT | 4,958 | 6,330 | 7,710 | 7,710 | 8,974 |
| | Subtotal | 140,519 | 152,055 | 180,596 | 180,596 | 206,875 |
| OPERATING | | | | | | |
| 517-30-34 | OTHER CONTRACTUAL SVCS | 99,333 | 111,489 | 126,900 | 126,900 | 156,900 |
| 517-30-40 | TRAVEL & PER DIEM | 1,489 | 1,455 | 2,000 | 2,000 | 2,000 |
| 517-30-41 | COMMUNICATION SERVICES | 1,067 | 1,471 | 1,600 | 1,600 | 1,600 |
| 517-30-43 | UTILITY SVCS | 69,692 | 79,249 | 80,000 | 80,000 | 80,000 |
| 517-30-46 | REPAIR & MAINT | 29,500 | 24,249 | 71,419 | 67,419 | 71,419 |
| 517-30-51 | OFFICE SUPPLIES | - | 235 | - | - | - |
| 517-30-52 | OPERATING SUPPLIES | 40,955 | 53,437 | 85,000 | 85,000 | 100,000 |
| 517-30-54 | BOOKS, PUB, SUBSCRIPTIONS | 75 | 255 | 515 | 515 | 515 |
| 517-30-55 | EMPLOYEE STUDY EXPENSE | 949 | 1,444 | 5,100 | 5,100 | 5,100 |
| 517-30-56 | VEHICLE REPAIR & MAINTENANCE | 2,891 | 2,060 | 1,800 | 1,800 | 1,800 |
| | Subtotal | 245,951 | 275,344 | 374,334 | 370,334 | 419,334 |
| CAPITAL OUTLAY | | | | | | |
| PROGRAM TOTAL | | 386,470 | 427,399 | 554,930 | 550,930 | 626,209 |



| Function | Department | Program |
|--------------|--------------|--------------------|
| Public Works | Public Works | Custodial Services |
| | 517 | 4940 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| PERSONNEL SERVICES | | | | | | |
| 517-10-12 | REGULAR SALARIES & WAGES | 52,670 | 65,908 | 67,663 | 67,663 | 114,483 |
| 517-10-14 | OVERTIME | 205 | 392 | 400 | 400 | 1,500 |
| 517-10-16 | CHRISTMAS BONUS | 200 | 200 | 200 | 200 | 300 |
| 517-10-21 | FICA TAXES | 4,651 | 3,600 | 5,223 | 5,223 | 8,896 |
| 517-10-23 | LIFE & HEALTH INSURANCE | 22,560 | 20,680 | 22,836 | 22,836 | 36,570 |
| 517-10-24 | EMPOWER RETIREMENT | 3,497 | 4,020 | 4,084 | 4,084 | 6,849 |
| | Subtotal | 83,783 | 94,800 | 100,406 | 100,406 | 168,598 |
| OPERATING | | | | | | |
| 517-30-41 | COMMUNICATION SVCS | 144 | 604 | 325 | 825 | 325 |
| 517-30-46 | REPAIR & MAINT | - | - | 704 | 704 | 1,000 |
| 517-30-52 | OPERATING SUPPLIES | 1,592 | 2,708 | 3,970 | 3,470 | 3,970 |
| 517-30-55 | EMPLOYEE STUDY EXPENSE | 100 | - | 400 | 400 | 400 |
| 517-30-56 | VEHICLE REPAIR & MAINTENANCE | 863 | 322 | - | - | - |
| | Subtotal | 2,699 | 3,634 | 5,399 | 5,399 | 5,695 |
| PROGRAM TOTAL | | 86,482 | 98,434 | 105,805 | 105,805 | 174,293 |



| Function | Department | Program |
|------------------|--------------|----------|
| Capital Projects | Public Works | Projects |
| | 517 | 8600 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|-----------|---------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| | PERSONNEL SERVICES | | | | | |
| | OPERATING | | | | | |
| | CAPITAL OUTLAY | | | | | |
| 517-60-07 | COMM CHAMBER IMPROVEMENTS | - | 12,895 | - | - | - |
| | Subtotal | - | 12,895 | - | - | - |
| | PROGRAM TOTAL | - | 12,895 | - | - | - |



Public Works Street Maintenance Department Priorities, Strategies, Goals & Objectives

The Public Works Department is aligned with the City's Strategic Plan's, and aims for a Safe Community and Developed Infrastructure. Departmental performance measures include key performance indicators (KPIs) that track progress toward short-term goals. The Public Works Department demonstrates the impact of their activities on the achievement of immediate goals, helping city officials make informed decisions about funding and resource allocation for the long-term goals. The long-term goals, performance measures will involve tracking trends and outcomes over a more extended period. Goal #1 envisions a picturesque and livable city with a dynamic lakefront character. Concurrently, Goal #3 seeks to provide high-quality budget-conscious public services. In this context, the Public Works Department is on the move, focusing on the following:

1. *Infrastructure Excellence:* Department is committed to upholding high-quality standards and adopting industry-best practices. This dedication spans the continuous repair, implementation, and upkeep of various infrastructure elements and assets across the city.
2. *Staying Ahead:* To align with Goal #1's vision and Goal #3's mission, the department remains vigilant about staying well-versed in emerging techniques and methods for enhancing cost efficiency and overall value. This includes optimizing labor, equipment, and supply needs associated with infrastructure projects.
3. *Innovative Efficiency:* The Public Works Department is dedicated to exploring new ways for operational efficiency, value enhancement, and infrastructural excellence. New, specialized large printing equipment has been purchased in FY 2023.
4. *Collaborative Progress:* By consistently improving infrastructure while ensuring cost-effectiveness, the department contributes to achieving the City's goals.
5. *Continuous Improvements:* The Department remains proactive in its pursuit of knowledge and expertise. Regularly updating its practices and staying informed about advancements in the industry, the department contributes significantly to the City's overall growth and prosperity. In FY 2023 the request for services has decreased by 3%, which demonstrates City's continuous service improvements.

Public Works Street Maintenance Services Outcome: Results and Accomplishments

An annual review outcome for a Public Works and Street Maintenance department reflects efficient operations, well-maintained road infrastructure, and a commitment to enhancing the community's quality of life.

Following are the points of the Public Works Department annual review, required by the City's policies and regulations:

- *Road Quality:* The Department ensures that roads and streets are in good condition, minimizing potholes and other damage that can affect public safety and vehicle maintenance.
- *Regular Maintenance:* Roads receive regular maintenance, including resurfacing, crack sealing, and striping to extend their lifespan and improve safety. During FY 2023, there was a notable expansion in street resurfacing, with an additional 150 miles covered. Additionally, 30 more



miles of streets were resealed, marking an increase of nearly 1.5% compared to the previous year's efforts

- ***Sidewalk and Curb Maintenance:*** Sidewalks and curbs are well-maintained, providing safe pedestrian pathways and accessibility for all residents.
- ***Drainage Management:*** Proper drainage systems are in place to prevent flooding and water damage during heavy rainfalls.
- ***Landscaping and Green Spaces:*** Parks, public areas, and green spaces are well-kept, enhancing the city's appearance and livability.
- ***Emergency Response:*** Public Works staff are prepared and responsive during emergencies, such as floods, hurricanes, and storms, to ensure infrastructure resilience.
- ***Technology Integration:*** The Department uses technology such as GIS (Geographic Information Systems) AutoCAD for better asset management, engineering, and planning.
- ***Environmental Sustainability:*** The Department incorporates environmentally sustainable practices in landscaping, waste management, and road construction materials. Furthermore, the department underwent restructuring, which included the establishment of the Environmental Compliance Division.
- ***Traffic Flow Optimization:*** The Public Works Department uses data-driven approaches to improve traffic flow and reduce congestion, potentially through smart traffic management systems. The number of maintained streetlights in FY 2023 was less by 8% compared to the previous year. This highlights an enhancement in the quality of departmental maintenance.
- ***Budget Management:*** Fiscal responsibility is demonstrated through efficient use of budget resources and adherence to financial guidelines.

Recommendations for Improvement: In the departmental successful performance outcome, there are some recommendations for improvement:

- ***Community Engagement:*** Actively engage with the community to gather feedback, address concerns, and inform residents about ongoing maintenance and improvement projects.
- ***Safety Protocols:*** Regularly update safety protocols for staff to prevent accidents and injuries during maintenance and construction activities.
- ***Asset Replacement Planning:*** Develop a long-term plan for replacing aging infrastructure to avoid costly emergency repairs.

The annual review for a Public Works and Street Maintenance Department signifies a commitment to maintaining and enhancing a City's road infrastructure for the benefit of residents and businesses. Continuous improvement in asset management, technology adoption, environmental sustainability, and community engagement can further elevate the department's effectiveness and contribute to the overall well-being of the community.



Public Works Department's - Street Maintenance Key Performance Indicators (KPIs)

| Strategic Plan Priority | Strategic Plan Goal | Measures Type | Program Performance | Actual FY 2020-21 | Actual FY 2021-22 | Estimated FY 2022-23 | Projected FY 2023-24 |
|--|---------------------|-------------------------|--|-------------------|-------------------|----------------------|----------------------|
| Developed and Functional Infrastructure | Goal #1 | Development Performance | Requests for Service | 601 | 619 | 605 | 620 |
| Developed and Functional Infrastructure | Goal #1 | Development Performance | Parks & Playgrounds Requests for Service | 1,550 | 1,570 | 1,530 | 1,550 |
| Developed and Functional Infrastructure | Goal #1 | Outcome | Length of Street Resurfaced | 14,404 | 14,500 | 14,650 | 14,650 |
| Developed and Functional Infrastructure | Goal #1 | Outcome | Length of Street Resealed | 15,550 | 15,360 | 15,390 | 15,400 |
| Developed and Functional Infrastructure | Goal #1 | Outcome | Length of Maintained Sidewalks | 3,299 | 3,580 | 3,800 | 3,850 |
| Developed and Functional Infrastructure | Goal #1 | Outcome | Quantity of Stop Bars Installed | 65 | 62 | 66 | 50 |
| Developed and Functional Infrastructure | Goal #1 | Outcome | Number of Street Lights Maintained | 1,265 | 1,270 | 1,260 | 1,280 |
| Total Public Works - Street Maintenance | | | | 36,734 | 36,961 | 37,301 | 37,400 |





MEMORIAL LIBRARY

DEPARTMENT DESCRIPTION

The Eustis Memorial Library makes available to the community the opportunity to experience a high quality of public library services. The Library provides access to information resources, staff facilities and services that respond to the pursuit of knowledge, education, life-long learning, cultural enrichment, and recreational reading and listening. Services include a circulating collection of 127,000 items, photocopy and printing, onsite databases through the online catalog, current and back issues of over 200 periodicals and newspapers, 8,300 titles of video media and 2,500 of audio books, and e-book collection of over 3,000 titles, voter, onsite bookstore, 30 internet kiosks, and much more.

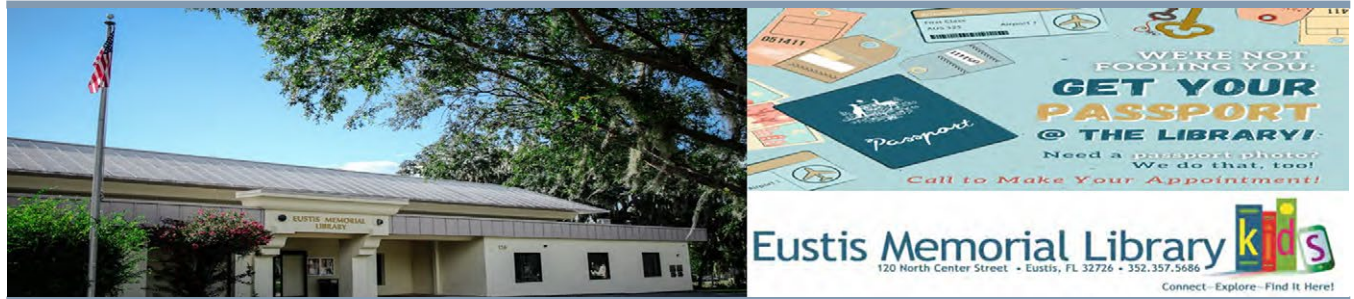
DEPARTMENT GOALS & OBJECTIVES

In support of the City Strategic Plan Priorities and Strategies, High-Quality Lifestyle, and goals #1 and #3 to provide quality, cost-effective public services. The goals and objectives of the Library include: 1) providing access to information resources and ready book availability, focusing on the contribution to the education of the community with free quality programs and instruction. 2) encouraging an environment of innovation, by surveying patron interest and developing a positive environment for patrons to creatively launch ideas. 3) improving user access to library print and computer-based holdings by maintaining and upgrading computers, software, and digital collections. 4) promoting the community ownership of the Library as a personal resource by employing quality individuals with excellent customer service skills.





| | | |
|----------------------|----------------|---------------------------------------|
| Function | Department | Department |
| Culture & Recreation | Library 571 | Summary Programs Capital Positions |



| Program | Title | Budget by Program | FTE Positions | PTE Positions |
|-------------------------|-----------------|---------------------|---------------|---------------|
| 7120 | PUBLIC SERVICES | \$ 1,044,727 | 12 | 3 |
| Department Total | | \$ 1,044,727 | 12 | 3 |

| Summary by Category | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/Projected |
|-------------------------|----------------|----------------|-----------------|-------------------|------------------|-----------------------------|
| Personnel Services | 606,304 | 667,170 | 736,142 | 736,142 | 818,627 | 0.11 |
| Operating Expenses | 189,323 | 186,863 | 220,720 | 220,720 | 226,100 | 0.02 |
| Subtotal | 795,627 | 854,033 | 956,862 | 956,862 | 1,044,727 | 0.09 |
| Department Total | 795,627 | 854,033 | 956,862 | 956,862 | 1,044,727 | 0.09 |

| Authorized Personnel FTE | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | Included vacancy FY23-24 |
|-----------------------------------|----------------|----------------|-----------------|-------------------|------------------|--------------------------|
| Library Director | 1 | 1 | 1 | 1 | 1 | - |
| Senior Staff Assistant | 1 | 1 | 1 | 1 | 1 | - |
| Librarian III - Youth Services | - | - | 1 | 1 | 1 | - |
| Librarian I - Tech Services I | 1 | 1 | 1 | 1 | - | - |
| Librarian III - Adult Services | 1 | 1 | 1 | 1 | 1 | - |
| Circulation Manager | 1 | 1 | 1 | 1 | 1 | - |
| Library Tech I | 2 | 1 | 2 | 2 | - | - |
| Library Tech II - Circulation | - | - | 3 | 3 | - | - |
| Librarian II - Youth Services III | 1 | 1 | - | - | - | - |
| Library Tech II | 2 | 4 | - | - | - | - |
| Library Tech III | 1 | - | - | - | - | - |
| Library Technician I | - | - | - | - | 3 | 1 |
| Library Technician II | - | - | - | - | 3 | - |
| Librarian I | - | - | - | - | 1 | - |
| Total | 11 | 11 | 11 | 11 | 12 | 1 |

| Authorized Personnel PTE | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | Included vacancy FY23-24 |
|--------------------------|----------------|----------------|-----------------|-------------------|------------------|--------------------------|
| Library Pages | 2 | 2 | 2 | 2 | - | - |
| Library Tech I | 1 | - | - | - | - | - |
| Library Page | - | - | - | - | 2 | - |
| Library Page II | - | - | - | - | 1 | - |
| Total | 3 | 2 | 2 | 2 | 3 | - |



| Function | Department | Program |
|----------------------|------------|-----------------|
| Culture & Recreation | Library | Public Services |
| | 571 | 7120 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|---------------------------|---------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| PERSONNEL SERVICES | | | | | | |
| 571-10-12 | REGULAR SALARIES & WAGES | 405,608 | 474,817 | 498,840 | 498,840 | 552,232 |
| 571-10-13 | OTHER SALARY & WAGES | 17,437 | 25,599 | 36,051 | 36,051 | 39,000 |
| 571-10-14 | OVERTIME | - | - | 1,000 | 1,000 | 1,000 |
| 571-10-16 | CHRISTMAS BONUS | 1,200 | 1,300 | 1,400 | 1,400 | 1,500 |
| 571-10-21 | FICA TAXES | 36,299 | 30,092 | 41,103 | 41,103 | 45,421 |
| 571-10-23 | LIFE & HEALTH INSURANCE | 120,320 | 110,920 | 125,594 | 125,594 | 146,280 |
| 571-10-24 | EMPOWER RETIREMENT | 25,440 | 24,442 | 32,154 | 32,154 | 33,194 |
| | Subtotal | 606,304 | 667,170 | 736,142 | 736,142 | 818,627 |
| OPERATING | | | | | | |
| 571-30-34 | OTHER CONTRACTUAL SVCS | 3,200 | 3,600 | 4,200 | 4,200 | 7,200 |
| 571-30-40 | TRAVEL & PER DIEM | 257 | 1,333 | 3,000 | 3,000 | 3,000 |
| 571-30-41 | COMMUNICATION SVCS | 21,352 | 21,215 | 21,840 | 21,840 | 21,840 |
| 571-30-42 | TRANSP/POSTAGE | 669 | 1,269 | 2,200 | 2,200 | 2,200 |
| 571-30-43 | UTILITIES | 36,214 | 36,523 | 51,420 | 51,420 | 51,420 |
| 571-30-46 | REPAIRS & MAINTENANCE | 23,179 | 13,708 | 23,410 | 23,410 | 21,420 |
| 571-30-47 | PRINTING & BINDING | 45 | 113 | 300 | 300 | 500 |
| 571-30-48 | PROMOTIONAL ACTIVITIES | 479 | 542 | 600 | 600 | 750 |
| 571-30-51 | OFFICE SUPPLIES | 17,829 | 18,209 | 18,000 | 18,000 | 18,000 |
| 571-30-54 | BOOKS, PUB, SUBSCRIPITONS | 85,800 | 89,941 | 94,750 | 94,750 | 98,770 |
| 571-30-55 | EMPLOYEE STUDY EXPENSE | 299 | 410 | 1,000 | 1,000 | 1,000 |
| | Subtotal | 189,323 | 186,863 | 220,720 | 220,720 | 226,100 |
| | PROGRAM TOTAL | 795,627 | 854,033 | 956,862 | 956,862 | 1,044,727 |



Library Priorities, Strategies, Goals & Objectives

The Library objectives are aligned with the City's Strategic Plan's core Priorities and Strategies, notably the pursuit of a High-Quality Lifestyle. Departmental performance measures include key performance indicators (KPIs) that track progress toward short-term goals. The Library Department demonstrates the impact of their activities on the achievement of immediate goals, helping city officials make informed decisions about funding and resource allocation for the long-term goals. The long-term goals, performance measures will involve tracking trends and outcomes over a more extended period. Additionally, it is dedicated to achieving the objectives outlined in Goal #1 and Goal #3, which emphasize creating an appealing, livable environment and delivering excellent, budget-friendly public services:

1. *Information Access and Education:* One of the Library's central objectives is to ensure widespread access to information resources and a readily available collection of books. This commitment is intertwined with its role in advancing community education through the facilitation of free, high-quality programs and instructional offerings.
2. *Nurturing Innovative Spaces:* The Library actively nurtures an environment of innovation. By gauging the interests of patrons and providing a welcoming setting, it encourages the launch of creative ideas. The Library envisions itself as a *dynamic hub for brainstorming and creative exploration*.
3. *Enhancing User Experience:* With a focus on Goal #3's commitment to quality public services, the Library is committed to refining user experience. It strives to improve access to its print and computer-based resources, deploying regular maintenance, software upgrades, and digital collection expansion.
4. *Lifelong Learning:* Beyond its physical presence, the Library stands as a catalyst for lifelong learning. It not only supports formal education but also champions personal growth through its wide array of programs and resources.
5. *Digital Literacy Advancement:* Recognizing the importance of technology in today's world, the Library's focus on upgrading computers, software, and digital collections reflects its dedication to advancing digital literacy and accessibility.
6. *Community Engagement:* The Library fosters community engagement by organizing events, workshops, and forums that cater to various interests and age groups. This proactive approach promotes social interaction, shared learning, and community cohesiveness.
7. *Skilled Staff and Welcoming Spaces:* To realize Goal #1's vision, the Library places high importance on its team. By employing skilled individuals with exceptional customer service abilities, the Library ensures that each interaction is a positive and enriching experience.
8. *Positive Community Effect:* The Library's objectives go beyond its walls. By providing quality resources, programs, and experiences, it contributes to a thriving city, aligning with both the immediate goals and the broader vision of the Strategic Plan.

Library Services Outcome: Results and Accomplishments

The Public Library's annual review outcome signifies that the library is effectively fulfilling its mission, providing valuable services to the community, and making progress towards its goals.

Following are the points of the Library annual review, required by the City's policies and regulations:



- **Usage Metrics:** The Library confirms a steady increasing number of patrons, circulation of materials, and participation in library programs and events, indicating that it is meeting community needs and expectations.
- **Community Engagement:** The Library actively engages with the community through outreach programs, partnerships with local organizations, and participation in community events. It fosters a sense of belonging and inclusion.
- **Program Success:** The Library’s programs and events are well-attended and receive positive feedback from participants. They align with the City’s strategic plan goals and community interests.
- **Collection Quality:** The Library maintains an up-to-date and diverse collection of books, digital resources, and multimedia materials that reflect the interests and needs of the community.
- **Technology Integration:** The Library leverages technology to enhance services, such as providing digital resources, online catalog access, and user-friendly library management systems.
- **Customer Service:** Patrons consistently report high levels of satisfaction with library staff’s knowledge, helpfulness, and responsiveness. The library provides excellent customer service.
- **Accessibility:** The library is accessible to all members of the community, including individuals with disabilities. It has provisions for accommodating different needs.
- **Financial Stewardship:** The Library manages its budget effectively, demonstrating fiscal responsibility, transparency, and accountability in resource allocation.
- **Collaboration:** The Library collaborates with other city departments, schools, local businesses, and community organizations to maximize resources and extend its impact. The memorial Library works as an Emergency Management Center at emergency operations time.
- **Staff Development:** The Library invests in staff training and development to keep up with evolving trends in library science, technology, and customer service.

Recommendations for Improvement: In the departmental successful performance outcome, there are some recommendations for improvement:

- **Community Needs Assessment:** Conduct a comprehensive community needs assessment to ensure that library services align with current community needs and interests.
- **Space Utilization:** Assess the library’s physical space and consider renovations or updates to optimize the use of space for patrons and programs.
- **Marketing and Outreach:** Enhance marketing efforts to raise awareness of library services and events within the community.

The annual review for a Library Department not only demonstrates achievements but also identifies areas for growth and improvement. By addressing these areas, the library can better serve its community, adapt to changing needs, and remain a valuable resource for residents.

Memorial Library Key Performance Indicators (KPIs)

| Strategic Plan Priority | Strategic Plan Goal | Measures Type | Program Performance | Actual FY | Actual FY | Estimated FY | Projected FY |
|----------------------------------|---------------------|---------------|----------------------------|-----------|-----------|--------------|--------------|
| | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| Competent & Effective Government | Goal #3 | Output | Volume of Collection | 101,603 | 101,294 | 100,988 | 100,597 |
| Competent & Effective Government | Goal #3 | Efficiency | Number of Items Circulated | 89,913 | 95,261 | 99,621 | 103,874 |
| Competent & Effective Government | Goal #3 | Efficiency | Number of Virtual Visits | 31,392 | 33,457 | 34,000 | 36,000 |

FUND: GENERAL - 001



| | | | | | | | |
|----------------------------------|---------|-------------------------|---|----------------|----------------|----------------|----------------|
| Competent & Effective Government | Goal #3 | Development Performance | Number of Responses to Reference Inquires | 14,274 | 17,518 | 17,650 | 18,250 |
| Competent & Effective Government | Goal #3 | Efficiency | Number of Adult Events | 29 | 33 | 36 | 35 |
| Competent & Effective Government | Goal #3 | Efficiency | Number of Adult Events Participants | 1,942 | 1,451 | 1,598 | 1,623 |
| Competent & Effective Government | Goal #3 | Efficiency | Number of Youth Events | 79 | 70 | 70 | 72 |
| Competent & Effective Government | Goal #3 | Efficiency | Number of Youth Events Participants | 2,605 | 2,747 | 2,780 | 2,850 |
| Competent & Effective Government | Goal #4 | Outcome | Public Computer Sessions | 5,431 | 5,774 | 5,500 | 5,400 |
| Competent & Effective Government | Goal #3 | Efficiency | Number of Patrons | 6,218 | 6,596 | 6,740 | 6,900 |
| Total Library Services | | | | 253,486 | 264,201 | 268,983 | 275,601 |



PARKS AND RECREATION

DEPARTMENT DESCRIPTION

The Parks & Recreation Department offers various organized recreational programs and activities for people of all ages. The Department provides several sites and facilities throughout the City for passive and active recreational activities. It conducts programs, team sports leagues, and other classes for health, wellness, and quality of life for City residents. Just a few of the programs offered are softball, soccer, flag football, basketball, after-school fun zone, and golden senior activities. The Department also runs an aquatic center that offers swim teams, lessons, fitness programs, and lifeguard lessons. In addition, the Department runs the rental program of City facilities for private use.

DEPARTMENT GOALS & OBJECTIVES

In support of the City's Strategic Plan Priorities and Strategies, Competent and Effective Government and High-Quality Lifestyle. In support of Goal #1, to be a beautiful, livable city with a vibrant lake-front identity; Goal #2 is to expand the local economy, and Goal #3 to provide quality, cost-effective public services, the Department aspires to: 1) provide diversity in recreational opportunities that are responsive to all age groups, cultural backgrounds, and economic strategies. 2) continue development of recreational facilities by developing a high quality, diversified recreation system that provides for all ages and interest groups. 3) make the City a better place to live, work, and play by strengthening community image and sense of place and promote positive customer service and experiences through parks and recreation.





| Function | Department | Department |
|----------------------|---------------------------|---------------------------------------|
| Culture & Recreation | Parks & Recreation 572 | Summary Programs Capital Positions |



| Program | Title | Budget by Program | FTE Positions | PTE Positions |
|-------------------------|--------------------------------|---------------------|---------------|---------------|
| 7300 | ADMINISTRATION | \$ 258,099 | 3 | - |
| 7310 | FACILITY RENTAL | 390,422 | 3 | 3 |
| 7320 | ATHLETIC / RECREATION PROGRAMS | 494,899 | 4 | 22 |
| 7330 | AQUATIC PROGRAMS | 270,586 | 1 | 8 |
| Department Total | | \$ 1,414,006 | 11 | 33 |

Capital Requests

| | | |
|--------------|----------------------------------|----------------|
| 7310 | BUILDING INFORMATIONAL SIGNS | 12,500 |
| 7310 | KEYLESS ENTRY | 13,000 |
| 7310 | RENTAL FACILITY TABLES | 15,000 |
| 7320 | CHAIRS, TABLE AND LOCKERS | 10,000 |
| 7320 | COREY ROLL FIELD SHADE STRUCTURE | 23,000 |
| 7320 | EXTERIOR DOOR FOR CARVER PARK | 6,000 |
| 7320 | PORTABLE GAGA BALL PIT | 3,000 |
| 7320 | COMMERCIAL REFRIGIRATOR | 3,000 |
| 7320 | ROWING MACHINE | 3,000 |
| 7320 | ADA ADDITION TO KAYAK LAUNCH | 4,000 |
| 7330 | AQUATIC CENTER ZIP LINE | 20,000 |
| Total | | 112,500 |

| Summary by Category | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/Projected |
|-------------------------|----------------|------------------|------------------|-------------------|------------------|-----------------------------|
| Personnel Services | 687,565 | 683,607 | 940,889 | 940,889 | 924,181 | (0.02) |
| Operating Expenses | 236,110 | 285,956 | 401,925 | 401,525 | 377,325 | (0.06) |
| Subtotal | 923,675 | 969,563 | 1,342,814 | 1,342,414 | 1,301,506 | (0.03) |
| Capital Outlay | 50,737 | 73,975 | 53,500 | 142,462 | 112,500 | (0.21) |
| Department Total | 974,412 | 1,043,538 | 1,396,314 | 1,484,876 | 1,414,006 | (0.05) |



| Authorized Personnel FTE | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | Included vacancy FY23-24 |
|---------------------------------|---------------------------|---------------------------|----------------------------|------------------------------|-----------------------------|---|
| Parks & Recreation Director | 1 | 1 | 1 | 1 | 1 | - |
| Senior Staff Assistant | 3 | 3 | 3 | 3 | 3 | - |
| Maintenance Crew Chief | 1 | 1 | 1 | 1 | 1 | - |
| Custodian | 3 | 4 | 2 | 2 | 2 | - |
| Program Coordinator | 2 | 3 | 3 | 3 | 3 | - |
| Pool Supervisor | 1 | 2 | 1 | 1 | 1 | - |
| Recreation Specialist | 1 | - | - | - | - | - |
| Total | 12 | 14 | 11 | 11 | 11 | - |

| Authorized Personnel PTE | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | Included vacancy FY23-24 |
|---------------------------------|---------------------------|---------------------------|----------------------------|------------------------------|-----------------------------|---|
| Custodian | - | - | 2 | 2 | 3 | 2 |
| Recreation Complex Assistant | - | - | 3 | 3 | 20 | - |
| Pool Assistant & Lifeguard | - | - | 7 | 7 | 7 | - |
| Rec. Aides & Lifeguards | 3 | 5 | - | - | - | - |
| Bus Driver | - | - | - | - | 2 | - |
| Head Lifeguard | - | - | - | - | 1 | - |
| Total | 3 | 5 | 12 | 12 | 33 | 2 |





| Function | Department | Program | | | | |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Culture & Recreation | Parks and Recreation | Administration | | | | |
| | 572 | 7300 | | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 572-10-12 | REGULAR SALARIES & WAGES | 120,752 | 143,428 | 158,032 | 158,032 | 168,890 |
| 572-10-14 | OVERTIME | 154 | 681 | 1,000 | 1,000 | 1,000 |
| 572-10-16 | CHRISTMAS BONUS | 200 | 200 | 300 | 300 | 300 |
| 572-10-21 | FICA TAXES | 8,941 | 9,235 | 12,189 | 12,189 | 13,020 |
| 572-10-23 | LIFE & HEALTH INSURANCE | 31,960 | 28,200 | 34,253 | 34,253 | 36,570 |
| 572-10-24 | EMPOWER RETIREMENT | 7,307 | 8,742 | 9,542 | 9,542 | 10,194 |
| | Subtotal | 169,314 | 190,486 | 215,316 | 215,316 | 229,974 |
| OPERATING | | | | | | |
| 572-30-31 | PROFESSIONAL SVCS | - | 6,800 | 87,000 | 87,000 | 7,500 |
| 572-30-40 | TRAVEL & PER DIEM | 2,365 | 1,871 | 2,500 | 2,500 | 2,750 |
| 572-30-41 | COMMUNICATION SVCS | 4,297 | 4,591 | 4,400 | 4,400 | 4,700 |
| 572-30-42 | TRANSPORTATION & POSTAGE | 165 | 293 | 400 | - | - |
| 572-30-46 | REPAIR & MAINT | 768 | 1,121 | 1,350 | 1,350 | 1,400 |
| 572-30-48 | PROMOTIONAL ACTIVITIES | - | 222 | 1,000 | 1,000 | 1,500 |
| 572-30-51 | OFFICE SUPPLIES | 1,389 | 331 | 1,500 | 1,500 | 1,500 |
| 572-30-52 | OPERATING SUPPLIES | 3,030 | 1,800 | 2,000 | 2,000 | 2,500 |
| 572-30-54 | BOOKS, PUB, SUBSCRIPTIONS | 485 | 120 | 525 | 525 | 675 |
| 572-30-55 | EMPLOYEE STUDY EXPENSE | 1,056 | 1,517 | 3,450 | 3,450 | 4,100 |
| 572-30-56 | VEHICLE REPAIR & MAINTENANCE | 651 | - | 1,500 | 1,500 | 1,500 |
| | Subtotal | 14,206 | 18,666 | 105,625 | 105,225 | 28,125 |
| CAPITAL OUTLAY | | | | | | |
| | PROGRAM TOTAL | 183,520 | 209,152 | 320,941 | 320,541 | 258,099 |



| Function | Department | Program |
|----------------------|----------------------|-----------------|
| Culture & Recreation | Parks and Recreation | Facility Rental |
| | 572 | 7310 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| PERSONNEL SERVICES | | | | | | |
| 572-10-12 | REGULAR SALARIES & WAGES | 83,558 | 80,745 | 98,055 | 98,055 | 105,917 |
| 572-10-13 | OTHER SALARY & WAGES | 10,681 | 12,090 | 44,280 | 44,280 | 44,280 |
| 572-10-14 | OVERTIME | 745 | 339 | 1,000 | 1,000 | 1,000 |
| 572-10-16 | CHRISTMAS BONUS | 400 | 300 | 500 | 500 | 300 |
| 572-10-21 | FICA TAXES | 7,670 | 5,657 | 11,011 | 11,011 | 11,590 |
| 572-10-23 | LIFE & HEALTH INSURANCE | 33,840 | 26,320 | 34,253 | 34,253 | 36,570 |
| 572-10-24 | EMPOWER RETIREMENT | 5,230 | 4,943 | 8,600 | 8,600 | 6,415 |
| | Subtotal | 142,124 | 130,394 | 197,699 | 197,699 | 206,072 |
| OPERATING | | | | | | |
| 572-30-31 | PROFESSIONAL SVCS | - | 3,438 | - | - | - |
| 572-30-41 | COMMUNICATION SVCS | 8,413 | 7,985 | 10,600 | 10,600 | 10,600 |
| 572-30-43 | UTILITY SVCS | 45,065 | 45,488 | 45,600 | 45,600 | 47,200 |
| 572-30-46 | REPAIR & MAINTENANCE | 42,658 | 28,023 | 23,700 | 23,700 | 26,500 |
| 572-30-47 | PRINTING & BINDING | - | - | 500 | 500 | 750 |
| 572-30-48 | PROMOTIONAL ACTIVITIES | 222 | 305 | 2,200 | 2,200 | 2,200 |
| 572-30-52 | OPERATING SUPPLIES | 32,448 | 42,700 | 39,600 | 39,600 | 53,600 |
| 572-30-56 | VEHICLE REPAIR & MAINTENANCE | 1,417 | 294 | 3,000 | 3,000 | 3,000 |
| | Subtotal | 130,223 | 128,233 | 125,200 | 125,200 | 143,850 |
| CAPITAL OUTLAY | | | | | | |
| 572-60-64 | MACHINERY & EQUIPMENT | 50,737 | 52,145 | 53,500 | 110,462 | 40,500 |
| | Subtotal | 50,737 | 52,145 | 53,500 | 110,462 | 40,500 |
| | PROGRAM TOTAL | 323,084 | 310,772 | 376,399 | 433,361 | 390,422 |



| Function | | Department | | | Program | |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Culture & Recreation | | Parks and Recreation | | | Athletic & Recreation Programs | |
| | | 572 | | | 7320 | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 572-10-12 | REGULAR SALARIES & WAGES | 146,655 | 148,924 | 188,968 | 188,968 | 192,072 |
| 572-10-13 | OTHER SALARY & WAGES | 63,315 | 64,316 | 97,225 | 97,225 | 37,225 |
| 572-10-14 | OVERTIME | 5,893 | 1,832 | 2,500 | 2,500 | 3,500 |
| 572-10-16 | CHRISTMAS BONUS | 1,700 | 1,400 | 1,200 | 1,200 | 1,500 |
| 572-10-21 | FICA TAXES | 18,054 | 11,004 | 22,177 | 22,177 | 22,897 |
| 572-10-23 | LIFE & HEALTH INSURANCE | 46,060 | 42,300 | 45,671 | 45,671 | 48,760 |
| 572-10-24 | EMPOWER RETIREMENT | 10,310 | 9,698 | 11,488 | 11,488 | 11,945 |
| | Subtotal | 291,987 | 279,474 | 369,229 | 369,229 | 317,899 |
| OPERATING | | | | | | |
| 572-30-34 | OTHER CONTRACTUAL SVCS | 11,593 | 32,943 | 31,100 | 31,100 | 46,500 |
| 572-30-40 | TRAVEL & PER DIEM | 5 | - | 500 | 500 | 750 |
| 572-30-41 | COMMUNICATION SVCS | 15 | - | - | - | - |
| 572-30-46 | REPAIR & MAINTENANCE | 5,308 | 5,173 | 12,800 | 12,800 | 14,000 |
| 572-30-47 | PRINTING & BINDING | - | - | - | - | 1,000 |
| 572-30-48 | PROMOTIONAL ACTIVITIES | 1,703 | 1,457 | 3,200 | 3,200 | 3,900 |
| 572-30-52 | OPERATING SUPPLIES | 30,207 | 49,346 | 43,000 | 43,000 | 53,700 |
| 572-30-54 | BOOKS, PUB, SUBSCRIPTIONS | 456 | 212 | 650 | 650 | 1,650 |
| 572-30-55 | EMPLOYEE STUDY EXPENSE | 535 | 496 | 500 | 500 | 1,000 |
| 572-30-56 | VEHICLE REPAIR & MAINTENANCE | 27 | 386 | 2,500 | 2,500 | 2,500 |
| | Subtotal | 49,849 | 90,013 | 94,250 | 94,250 | 125,000 |
| CAPITAL OUTLAY | | | | | | |
| 572-60-18 | PARK IMPROVEMENTS | - | - | - | 20,000 | 4,000 |
| 572-60-64 | MACHINERY & EQUIPMENT | - | 21,830 | - | - | 48,000 |
| | Subtotal | - | 21,830 | - | 20,000 | 52,000 |
| | PROGRAM TOTAL | 341,836 | 391,317 | 463,479 | 483,479 | 494,899 |



| Function | | Department | | | Program | |
|---------------------------|---------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Culture & Recreation | | Parks and Recreation | | | Aquatic Program | |
| | | 572 | | | 7330 | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 572-10-12 | REGULAR SALARIES & WAGES | 34,040 | 48,884 | 50,275 | 50,275 | 59,024 |
| 572-10-13 | OTHER SALARY & WAGES | 29,443 | 16,230 | 82,320 | 82,320 | 88,062 |
| 572-10-14 | OVERTIME | 839 | 1,309 | 1,200 | 1,200 | - |
| 572-10-16 | CHRISTMAS BONUS | 100 | 100 | 100 | 100 | 100 |
| 572-10-21 | FICA TAXES | 5,792 | 3,379 | 10,243 | 10,243 | 7,318 |
| 572-10-23 | LIFE & HEALTH INSURANCE | 11,280 | 10,340 | 11,418 | 11,418 | 12,190 |
| 572-10-24 | EMPOWER RETIREMENT | 2,646 | 3,011 | 3,089 | 3,089 | 3,542 |
| | Subtotal | 84,140 | 83,253 | 158,645 | 158,645 | 170,236 |
| OPERATING | | | | | | |
| 572-30-34 | OTHER CONTRACTUAL SVCS | - | - | 1,000 | 1,000 | 1,250 |
| 572-30-40 | TRAVEL & PER DIEM | 446 | 276 | 700 | 700 | - |
| 572-30-41 | COMMUNICATION SVCS | 2,344 | 2,762 | 3,000 | 3,000 | 3,100 |
| 572-30-43 | UTILITY SVCS | 16,728 | 18,313 | 23,000 | 23,000 | 26,500 |
| 572-30-46 | REPAIR & MAINTENANCE | 8,305 | 3,887 | 12,000 | 12,000 | 12,000 |
| 572-30-48 | PROMOTIONAL ACTIVITIES | 339 | - | 750 | 750 | 1,000 |
| 572-30-52 | OPERATING SUPPLIES | 12,211 | 23,008 | 33,400 | 33,400 | 33,500 |
| 572-30-54 | BOOKS, PUB, SUBSCRIPTIONS | 700 | 309 | 1,500 | 1,500 | 1,500 |
| 572-30-55 | EMPLOYEE STUDY EXPENSE | 759 | 489 | 1,500 | 1,500 | 1,500 |
| | Subtotal | 41,832 | 49,044 | 76,850 | 76,850 | 80,350 |
| CAPITAL OUTLAY | | | | | | |
| 572-60-64 | MACHINERY & EQUIPMENT | - | - | - | 12,000 | 20,000 |
| | Subtotal | - | - | - | 12,000 | 20,000 |
| PROGRAM TOTAL | | 125,972 | 132,297 | 235,495 | 247,495 | 270,586 |



Parks and Recreation Department Priorities, Strategies, Goals & Objectives

Parks and Recreation Department is committed to advancing the City's Strategic Plan Priorities and Strategies, Safe Community and High-Quality Lifestyle. Departmental performance measures include key performance indicators (KPIs) that track progress toward short-term goals. The Parks and Recreation Department demonstrates the impact of their activities on the achievement of immediate goals, helping city officials make informed decisions about funding and resource allocation for the long-term goals. The long-term goals, performance measures will involve tracking trends and outcomes over a more extended period. In support of Goal #1 to be a beautiful, livable city, Goal #2 focus on economic growth, and Goal #3 to offer exceptional, public services, the Parks & Recreation Department is geared up for a range of objectives:

1. *Aligned with City's Strategic Priorities:* In complete alignment with the City's Strategic Plan, particularly focusing on Competent and Effective Government and the aspiration for a High-Quality Lifestyle, the Department is working in its commitment to diverse objectives.
2. *Strategic Plan Goals Synergy:* Reflecting the essence of Goal #1, which envisions a captivating, inhabitable city with a dynamic lakefront identity, and Goal #2 economic expansion, as well as Goal #3 emphasis on delivering high-quality, cost-effective public services.
3. *Recreational Opportunities:* One of the Department's key objectives is to provide a wide range of recreational options that cater to all age groups, cultural backgrounds, and economic levels. This commitment ensures that the entire community benefits from engaging and diverse activities.
4. *Recreation Infrastructure Enhancement:* The goal is to create a robust, diversified recreation network that caters to a variety of age groups and interests.
5. *Customer Approach:* Parks and recreation facilities become platforms for delivering positive customer experiences. Through these spaces, the Department actively promotes enjoyable and enriching community interactions.
6. *Economic Boost:* The Department's dedication to creating a vibrant and engaging city directly aligns with Goal #2's focus on economic growth. A thriving recreational scene contributes to the city's appeal as a destination, attracting visitors and benefiting local businesses.
7. *Continuous Improvement:* The Department remains committed to ongoing service improvements, ensuring that recreational offerings remain fresh, engaging, and relevant to the changing needs and preferences of the community.

Parks & Recreation Services Outcome: Results and Accomplishments

The Parks and Recreation department's annual review outcome signifies that the department is effectively fulfilling its mission to provide quality leisure and recreational opportunities to the community.

Following are the points of the Parks and Recreation Department annual review, required by the City's policies and regulations:

- *Usage Metrics:* The Department observes consistent or increasing usage of parks, facilities, and programs, indicating that it is meeting the recreational needs of the community.
- *Community Engagement:* There is active community engagement through well-attended events, programs, and activities. The Department actively seeks input from residents to shape its offerings.



- *Program Success:* The Department's programs and events are well-received by participants and align with the community's interests and demographics.
- *Facility Maintenance:* The Parks and Recreational facilities, and playgrounds are well-maintained, safe, and accessible to all residents.
- *Inclusivity:* The Department promotes inclusivity and offers programs and services that cater to a diverse range of age groups, abilities, and backgrounds.
- *Financial Stewardship:* The Department manages its budget efficiently, demonstrating responsible resource allocation and accountability in financial matters.
- *Partnerships:* The Department collaborations with local schools, non-profit organizations, and other city departments enhance program offerings and resource sharing.
- *Staff Development:* Staff members are well-trained, professional, and passionate about their work, fostering a positive work environment.
- *Feedback Mechanisms:* The department gathers feedback from the community through surveys, public meetings, social media, and other channels to continuously improve its offerings.

Recommendations for Improvement: In the departmental successful performance outcome, there are some recommendations for improvement:

- *Needs Assessment:* Conduct regular community needs assessments to ensure that the department's programs and facilities align with current community interests and demographics.
- *Marketing and Promotion:* Enhance marketing efforts to raise awareness of departmental programs and events within the community.
- *Volunteer Engagement:* Encourage and facilitate community volunteerism to support park maintenance and programs.

The annual review for a Parks and Recreation Department not only acknowledges achievements but also identifies areas for growth and enhancement. By addressing these areas, the department can better serve its community, adapt to changing needs, and continue to provide valuable leisure and recreational opportunities for residents.



Parks & Recreation Department's Key Performance Indicators (KPIs)

| Strategic Plan Priority | Strategic Plan Goal | Measures Type | Program Performance | Actual FY 2020-21 | Actual FY 2021-22 | Estimated FY 2022-23 | Projected FY 2023-24 |
|--|---------------------|-------------------------|------------------------------------|-------------------|-------------------|----------------------|----------------------|
| High-Quality Lifestyle | Goal #2 | Development Performance | Number of Citizens Served | 19,576 | 23,500 | 27,350 | 30,000 |
| High-Quality Lifestyle | Goal #2 | Development Performance | Number of Facilities Rented | 620 | 458 | 450 | 450 |
| High-Quality Lifestyle | Goal #1 | Outcome | City Swimming Pool Visits | 1,100 | 5,215 | 9,000 | 11,000 |
| High-Quality Lifestyle | Goal #3 | Outcome | Senior Breakfasts | 505 | 919 | 1,000 | 950 |
| High-Quality Lifestyle | Goal #3 | Outcome | Senior Teck Tok (Adult Program) | 20 | 624 | 700 | 750 |
| High-Quality Lifestyle | Goal #3 | Outcome | Family Fun Day | 210 | 125 | N/A | N/A |
| High-Quality Lifestyle | Goal #3 | Outcome | Dog Obedience Class | 65 | 246 | 275 | 300 |
| High-Quality Lifestyle | Goal #3 | Outcome | Fun Zone Visits (Youth Program) | 4,300 | 2,435 | 4,500 | 4,750 |
| High-Quality Lifestyle | Goal #3 | Outcome | Summer Camp Visits (Youth Program) | 850 | 2,745 | 2,800 | 2,800 |
| High-Quality Lifestyle | Goal #1 | Outcome | Swim Splash Pad Visits | 1,650 | 3,500 | 4,000 | 5,000 |
| High-Quality Lifestyle | Goal #3 | Outcome | Youth Sport Program Visits | 145 | 300 | 550 | 600 |
| High-Quality Lifestyle | Goal #2 | Outcome | Lunch Kids Event | 110 | 400 | 500 | 550 |
| High-Quality Lifestyle | Goal #2 | Outcome | Snack Kids Event | 3,000 | 3,123 | 3,325 | 3,500 |
| High-Quality Lifestyle | Goal #2 | Outcome | Dinner Kids Event | 3,500 | 3,095 | 3,200 | 3,500 |
| Total Parks & Recreation Services | | | | 35,651 | 46,685 | 57,650 | 64,150 |



| Function | | General Fund | | | Program | |
|------------------|-------------------------------|-----------------------------|-----------------------------|------------------------------|---|-------------------------------|
| Non-Departmental | | Non-Departmental 581 | | | Fund Transfers Contingencies Insurance Organization Grants | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| 8100 | TRANSFERS TO FUNDS | | | | | |
| 8100-581-91-68 | TRANSFER TO ECON.DEV. FUND | - | - | 25,000 | 25,000 | 55,000 |
| 8100-581-91-06 | TRANSFER FROM LIB CONTRIB | (38,963) | - | - | - | - |
| 8100-581-91-13 | TRANSFER TO STREET IMPROV. | 625,000 | 795,000 | 795,000 | 795,000 | 845,000 |
| 8100-581-91-14 | TRANSFER TO COMM. REDEV. | 442,250 | 486,418 | 614,200 | 614,200 | 784,683 |
| 8100-581-91-60 | TRANSFER TO GREENWOOD CEMET. | 7,785 | 6,882 | 5,000 | 5,000 | 5,000 |
| | Subtotal | 1,036,072 | 1,288,300 | 1,439,200 | 1,439,200 | 1,689,683 |
| 8400 | CONTINGENCIES | | | | | |
| 8400-581-92-01 | CONTINGENCY | 4,885 | 10,039 | 100,000 | 65,568 | 100,000 |
| 8400-581-92-04 | UNEMPLOYMENT COMP. | 8,287 | (2,977) | 10,000 | 10,000 | 10,000 |
| 8400-581-92-09 | POLICE-FIRE UNION NEGOTIATION | 7,068 | 8,087 | 15,000 | 15,000 | 30,000 |
| 8400-581-92-12 | NEUTER & SPAY PROGRAM | 5,000 | - | - | - | - |
| 8400-581-92-17 | TERMINATION PAY | 215,277 | 269,181 | 120,000 | 120,000 | 120,000 |
| 8400-581-92-18 | BAD DEBT WRITE-OFF | 1,952 | 5,120 | 15,000 | 15,000 | 12,000 |
| 8400-581-92-30 | ECONOMIC DEV. INCENTIVES | - | - | 30,000 | 30,000 | 30,000 |
| 8400-581-92-31 | LUMP SUM EMPLOYEE PAY | - | - | 72,520 | 72,520 | 10,000 |
| | Subtotal | 242,469 | 289,450 | 362,520 | 328,088 | 312,000 |
| 8500 | INSURANCE | | | | | |
| 8500-581-30-45 | INSURANCE | 754,277 | 876,645 | 1,049,950 | 1,049,950 | 1,154,945 |
| | Subtotal | 754,277 | 876,645 | 1,049,950 | 1,049,950 | 1,154,945 |
| 8600 | Projects | | | | | |
| 8600-581-60-90 | CARES ACT GRANT | 597,589 | 2,097 | - | - | - |
| | Subtotal | 597,589 | 2,097 | - | - | - |



| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|----------------|-------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| 8900 | ORGANIZATION GRANTS | | | | | |
| 8900-581-93-01 | ORGANIZATIONAL GRAN | - | - | - | 3,500 | 30,000 |
| 8900-581-93-05 | LOVEXTENSION | - | 500 | - | - | - |
| 8900-581-93-07 | BAY STREET PLAYERS | 3,600 | 3,500 | - | 3,500 | - |
| 8900-581-93-08 | TROUT LAKE NATURE CENTER | 6,500 | 4,000 | - | 4,750 | - |
| 8900-581-93-09 | AMAZING RACE FOR CHARITY | 6,500 | 6,500 | - | 6,500 | - |
| 8900-581-93-10 | EUSTIS HIST. MUSEUM | 1,000 | 1,000 | - | - | - |
| 8900-581-93-12 | LAKE COUNTY FAIR ASS | - | 4,000 | - | - | - |
| 8900-581-93-15 | HOPE WITH A PURPOSE | - | 1,000 | - | - | - |
| 8900-581-93-16 | PAWS THERAPY DOGS, INC. | - | 500 | - | 1,750 | - |
| 8900-581-93-17 | WE CARE OF LAKE COUNTY | - | 1,000 | - | - | - |
| 8900-581-93-18 | WORTH IT OUTREACH & SUPPORT | - | 1,000 | - | 2,000 | - |
| 8900-581-93-23 | PUBLIC ART & MUSIC | 1,500 | - | - | - | - |
| 8900-581-93-31 | LIFESTREAM OPEN DOOR | 5,000 | 2,500 | - | 4,250 | - |
| 8900-581-93-34 | LAKE CARES, INC. | 3,000 | 3,000 | - | 3,750 | - |
| 8900-581-93-35 | WIN 1 MINISTRIES | 500 | 500 | - | - | - |
| 8900-581-93-36 | TEDX EUSTIS | 1,000 | 1,000 | - | - | - |
| 8900-581-93-37 | OKLAWAHA VALLEY AUD | 1,400 | - | - | - | - |
| | Subtotal | 30,000 | 30,000 | - | 30,000 | 30,000 |
| | NON-DEPARTMENTAL TOTAL | 2,660,407 | 2,486,492 | 2,851,670 | 2,847,238 | 3,186,628 |

**SALES TAX
CAPITAL PROJECTS FUND**





| Fund Type | | Sales Tax Capital Projects Fund | | | | | Profile |
|----------------------------------|--|---------------------------------|-------------------|--------------------|----------------------|---------------------|------------------------------------|
| Sales Tax Revenue Governmental | | Summary | | | | | Project Fund |
| Fund Family: Special Revenue | | | | | | | |
| Account | DESCRIPTION | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/ Projected |
| | BEGINNING FUND BALANCE | 872,195 | 1,427,062 | 1,937,634 | 2,454,663 | 1,546,417 | -37.00% |
| | REVENUE | | | | | | |
| 312-10-00 | SALES TAX LOCAL | 2,250,552 | 2,659,195 | 2,225,000 | 2,225,000 | 2,925,741 | 31.49% |
| 331-10-00 | COUNTY AID - ROSENWALD | - | - | - | - | 1,000,000 | - |
| 334-49-01 | STATE GRANT - ROSENWALD 75% | - | - | - | - | 1,500,000 | - |
| 361-10-00 | INTEREST | 1,640 | 8,268 | 8,000 | 54,000 | 55,000 | 1.85% |
| 369-90-00 | CANCEL PY EXPEND. | 1,896 | - | - | - | - | - |
| | TOTAL REVENUE | 2,254,088 | 2,667,463 | 2,233,000 | 2,279,000 | 5,480,741 | 140.49% |
| | TOTAL REVENUES & BALANCES | 3,126,283 | 4,094,525 | 4,170,634 | 4,733,663 | 7,027,158 | 48.45% |
| | EXPENDITURES | | | | | | |
| | PROJECTS | 1,435,271 | 1,472,333 | 2,426,950 | 3,019,918 | 5,791,446 | 91.77% |
| | DEBT SERVICE PUMPER TRUCK | | | | | | |
| 522-70-71 | DEBT SERVICE - PRINCIPAL | 249,234 | 160,000 | 160,000 | 160,000 | 221,000 | 38.13% |
| 522-70-72 | DEBT SERVICE - INTEREST | 14,716 | 7,529 | 7,328 | 7,328 | 30,600 | 317.58% |
| | TOTAL EXPENDITURES | 1,699,221 | 1,639,862 | 2,594,278 | 3,187,246 | 6,043,046 | 89.60% |
| | AVAILABLE BALANCE | 1,427,062 | 2,454,663 | 1,576,356 | 1,546,417 | 984,112 | -36.36% |
| | TOTAL ENDING FUND BALANCE | 1,427,062 | 2,454,663 | 1,576,356 | 1,546,417 | 984,112 | -36.36% |



| Function | Sales Tax Capital Projects Fund | Program |
|-----------------------------|---------------------------------|----------|
| Capital Projects | Admin Police Fire | Projects |
| General Gov't Public Safety | 513 515 519 521 522 524 | 8600 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|-----------------------|-------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| ADMINISTRATIVE | | | | | | |
| 513-60-01 | CITY COMPUTER UPGRADE PROGRAM | - | - | 100,000 | 100,000 | 105,000 |
| 519-60-11 | COMPUTER UPGRADE PROGRAM | 86,748 | 45,334 | - | - | - |
| 519-60-45 | PW EUSTIS MOBILITY | - | - | - | 56,000 | - |
| 519-60-53 | NORTHSHORE CULVERT | - | - | - | - | 475,000 |
| | TOTAL | 86,748 | 45,334 | 100,000 | 156,000 | 580,000 |
| POLICE | | | | | | |
| 521-60-01 | POLICE VEHICLES | 180,974 | 323,787 | 315,000 | 315,000 | 315,000 |
| 521-60-10 | POLICE KEYLESS DOOR LOCKS | 44,848 | - | - | - | - |
| 521-60-12 | POLICE EQUIPMENT | 39,996 | 64,954 | 90,000 | 90,000 | 90,000 |
| 521-60-14 | POLICE COMMUNICATION | 52,458 | - | - | - | - |
| | TOTAL | 318,276 | 388,741 | 405,000 | 405,000 | 405,000 |
| FIRE | | | | | | |
| 522-60-04 | FIRE DEPT BUNKER GEAR | - | - | 115,500 | 115,500 | - |
| 522-60-11 | FS 22 RENOVATION | 50,000 | - | - | - | 125,000 |
| 522-60-12 | FS 22 EXTERIOR SIGN & PAINT | 10,355 | 10,330 | 10,330 | - | - |
| 522-60-13 | FIRE BOAT | - | 33,000 | - | 17,000 | - |
| 522-60-14 | FS 22 EQUIPMENT | - | - | - | 25,000 | - |
| 522-60-15 | FIRE ADMINISTRATION VEHICLE | - | - | - | 20,017 | - |
| 522-60-16 | FS 22 BAY DOORS | - | - | - | - | 105,000 |
| 522-60-17 | FIRE COMMUNICATION | - | - | - | - | 55,000 |
| 522-60-36 | FIRE LIFE PACK | - | - | 75,000 | 75,000 | - |
| | TOTAL | 60,355 | 43,330 | 200,830 | 252,517 | 285,000 |



| | | |
|------------------|---------------------------------|----------|
| Function | Sales Tax Capital Projects Fund | Program |
| Capital Projects | Public Works | Projects |
| Public Works | 517 519 538 541 536 | 8600 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|--------------------------------|-------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| PUBLIC WORKS FACILITIES | | | | | | |
| 517-60-01 | BUILDING IMPROVEMENTS | 165,675 | 55,477 | 140,500 | 297,799 | 360,000 |
| 517-60-05 | PW LAKE WILLY WALK RESEAL | 34,867 | - | - | - | - |
| 517-60-07 | COMM CHAMBERS IMPROV. | 78,565 | - | - | - | - |
| 517-60-08 | PARKING LOT RESURFACE | - | - | 40,000 | 40,000 | - |
| 517-60-09 | KAYAK LAUNCH | - | - | - | 85,000 | - |
| 517-60-10 | PARK. LOT SEAL & STRIPE | - | - | 40,000 | 30,518 | - |
| 517-60-11 | CITY HALL MAINT. & IMPROVM. | - | - | 264,620 | 264,620 | - |
| 517-60-13 | PUBLIC SAFETY COMPLEX | - | - | - | - | 25,000 |
| 517-60-14 | PARKS MISC EQUIPM.& MAINT. | - | - | - | - | 100,000 |
| | TOTAL | 279,107 | 55,477 | 485,120 | 717,937 | 485,000 |
| PUBLIC WORKS UTILITIES | | | | | | |
| 536-60-01 | FLOATING DOCK | - | - | - | - | 345,446 |
| | TOTAL | - | - | - | - | 345,446 |
| PUBLIC WORKS TRANSP | | | | | | |
| 538-60-04 | MACHINERY & EQUIPMENT | - | 234,809 | 225,000 | 225,000 | 320,000 |
| 538-60-05 | EUSTIS ST AND DOANE AVE | - | - | - | - | 110,000 |
| 541-60-00 | CROSS. MAGNOLIA AVE | - | - | - | 50,000 | - |
| 541-60-03 | SIDEWALK PROJECT | 108,756 | 44,805 | 100,000 | 155,946 | 100,000 |
| 541-60-04 | STREET SEALING | 24,497 | 50,881 | 70,000 | 70,000 | 120,000 |
| 541-60-15 | STREET RESURFACING | 354,673 | 372,684 | 421,000 | 420,982 | 450,000 |
| 541-60-22 | MACHINERY & EQUIPMENT | - | 99,141 | - | - | - |
| 541-60-23 | TRAFFIC & SIGNALIZ. EQUIPMENT | - | - | 55,000 | 55,000 | - |
| 541-60-25 | USED PICKUP TRUCK | - | 29,167 | 50,000 | 50,000 | - |
| 541-60-29 | MOBILITY PLAN IMPROVEMENTS | - | - | 50,000 | 50,000 | 50,000 |
| 541-60-38 | DUMP TRUCK | 114,423 | 80,000 | 80,000 | 89,500 | 90,000 |
| 541-60-39 | PW - NEW PICKUP TRUCK | - | - | - | - | 40,000 |
| 541-60-50 | ROSENWALD GARDENS RD. | - | - | - | - | 2,000,000 |
| 541-60-51 | TRAFFIC SIGNALIZ. MAINTENANCE | - | - | - | 30,000 | - |
| | TOTAL | 602,349 | 911,487 | 1,051,000 | 1,196,428 | 3,280,000 |



| Function | Sales Tax Capital Projects Fund | | Program | | | |
|-------------------------------|---------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Capital Projects | Library Parks & Rec | | Projects | | | |
| Culture & Recreation | 571 572 | | 8600 | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| LIBRARY | | | | | | |
| 571-60-01 | LIBRARY A/C | - | - | - | - | 185,000 |
| | TOTAL | - | - | - | - | 185,000 |
| PARKS & RECREATION | | | | | | |
| 572-60-02 | P&R FACILITY IMPROVEMENTS | 3,677 | - | - | - | - |
| 572-60-04 | COMMUNITY CENTER IMPROVEMENTS | - | - | 30,000 | 30,000 | - |
| 572-60-15 | KAYAK RENTAL | - | - | - | - | 20,000 |
| 572-60-18 | FERRAN PARK PH 4 | 84,759 | - | - | - | - |
| 572-60-22 | RACQUET/TENN/BALL COURTS IMPR | - | - | - | - | 30,000 |
| 572-60-49 | ADMINISTRATION VEHICLE | - | 25,000 | - | - | - |
| 572-60-74 | P&R CARVER PARK EQUIPMENT | - | - | - | - | 100,000 |
| 572-60-79 | FACILITY VEHICLES | - | - | 65,000 | 95,000 | 10,000 |
| 572-60-83 | CARVER PARK IMPROVEMENTS | - | - | 30,000 | 30,000 | 20,000 |
| 572-60-85 | AQUATIC CENTER IMPROVEMENTS | - | 2,964 | - | 77,036 | 46,000 |
| 572-60-86 | SUNSET ISLAND IMPROVEMENTS | - | - | 60,000 | 60,000 | - |
| | TOTAL | 88,436 | 27,964 | 185,000 | 292,036 | 226,000 |
| PROJECTS TOTAL | | 1,435,271 | 1,472,333 | 2,426,950 | 3,019,918 | 5,791,446 |



| Function | | Sales Tax Capital Projects Fund | | | | Program |
|------------------|--|---------------------------------|--|--|--|----------|
| Capital Projects | | Fire | | | | Projects |
| Public Safety | | 522 | | | | 8800 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|-------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| FIRE | | | | | | |
| 522-70-71 | FIRE PUMPER DEBT - PRINCIPAL | 249,234 | 160,000 | 160,000 | 160,000 | 221,000 |
| 522-70-72 | FIRE PUMPER DEBT - INTEREST | 14,716 | 7,529 | 7,328 | 7,328 | 30,600 |
| | TOTAL | 263,950 | 167,529 | 167,328 | 167,328 | 251,600 |
| | DEBT TOTAL | 263,950 | 167,529 | 167,328 | 167,328 | 251,600 |

SPECIAL REVENUE FUNDS



Special Revenue Funds Summary Fiscal Year 2023-24

| Estimated Revenues & Expenditures | Library Cont. Fund FY 23-24 | Law Ed. Fund FY 23-24 | Police Forf. Fund FY 23-24 | St. Improv. Fund FY 23-24 |
|---|-----------------------------------|-----------------------------|----------------------------------|---------------------------------|
| Beginning Estimated Fund Balance | \$ 27,429 | \$ 51,966 | \$ (1,754) | \$ 764,308 |
| Estimated Revenues: | | | | |
| Ad Valorem (Property) Taxes | - | - | - | - |
| Utility Taxes | - | - | - | - |
| Franchise Fees | - | - | - | - |
| Licenses and Permits | - | - | - | - |
| Intergovernmental Revenue | - | - | - | 893,094 |
| Charges for Services | - | - | - | - |
| Fines and Forfeitures | - | 52,200 | 20,000 | - |
| Miscellaneous Revenues | 1,965 | 1,500 | 900 | 112,700 |
| Other Financing Sources | - | - | - | 1,105,000 |
| Total Estimated Revenues | 1,965 | 53,700 | 20,900 | 2,110,794 |
| Total Estimated Revenues & Balances | 29,394 | 105,666 | 19,146 | 2,875,102 |
| Estimated Expenditures/Expenses: | | | | |
| General Governmental Services | - | - | - | - |
| Public Safety | - | 73,000 | 13,900 | - |
| Physical Environment | - | - | - | 2,783,020 |
| Transportation | - | - | - | - |
| Economic Environment | - | - | - | - |
| Culture and Recreation | 8,200 | - | - | - |
| Debt Service | - | - | - | - |
| Other Financing Sources (Uses) | - | - | - | - |
| Total Estimated Expenditures/Expenses | 8,200 | 73,000 | 13,900 | 2,783,020 |
| Reserves | 29,726 | 32,666 | - | - |
| Total Appropriated Expenditures & Reserves | 37,926 | 105,666 | 13,900 | 2,783,020 |
| Available Estimated Balance | (8,532) | - | 5,246 | 92,082 |
| Ending Estimated Fund Balance | \$ 21,194 | \$ 32,666 | \$ 5,246 | \$ 92,082 |

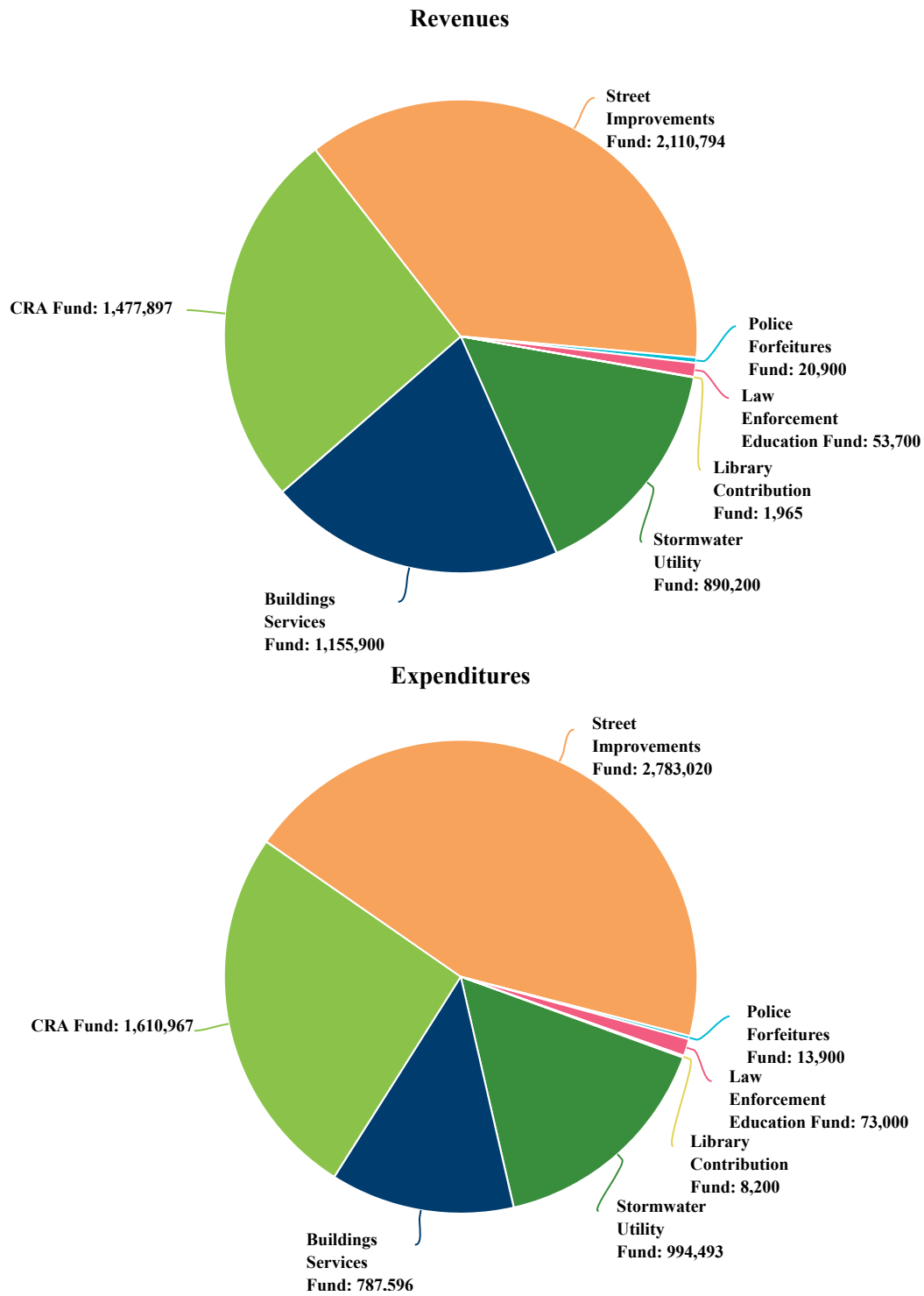
Special Revenue Funds Summary (Continued)
Fiscal Year 2022-23

| CRA Fund FY 23-24 | Bldg. Serv. Fund FY 23-24 | Stormwater Fund FY 23-24 | Total FY 23-24 |
|-------------------------|---------------------------------|--------------------------------|---------------------|
| \$ 1,480,790 | \$ 1,330,090 | \$ 707,546 | \$ 4,360,375 |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| 628,214 | - | - | 1,521,308 |
| - | 1,128,900 | 875,000 | 2,003,900 |
| - | - | - | 72,200 |
| 65,000 | 27,000 | 15,200 | 224,265 |
| 784,683 | - | - | 1,889,683 |
| 1,477,897 | 1,155,900 | 890,200 | 5,711,356 |
| 2,958,687 | 2,485,990 | 1,597,746 | 10,071,731 |
| 233,818 | - | - | 233,818 |
| - | 787,596 | - | 874,496 |
| - | - | 994,493 | 3,777,513 |
| 50,000 | - | - | 50,000 |
| - | - | - | - |
| - | - | - | 8,200 |
| 1,327,149 | - | - | 1,327,149 |
| - | - | - | - |
| 1,610,967 | 787,596 | 994,493 | 6,271,176 |
| 397,224 | 194,201 | 248,623 | 902,441 |
| 2,008,191 | 981,797 | 1,243,116 | 7,173,617 |
| 950,496 | 1,504,193 | 354,630 | 2,898,114 |
| \$ 1,347,720 | \$ 1,698,394 | \$ 603,253 | \$ 3,800,555 |

Figure 29:

Budget Special Revenue Funds FY 2023-24: Revenues vs. Expenditures

Total Revenues - \$5,711,356
Total Expenditures - \$6,271,176





| Fund Type | | Library Contribution Fund | | | | | Profile |
|------------------------------|--------------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|-----------------------------|
| Revenue Governmental | | Summary | | | | | Nonmajor Fund |
| Fund Family: Special Revenue | | | | | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 | % Change Proposed/Projected |
| | BEGINNING FUND BALANCE | 94,043 | 49,154 | 37,629 | 34,138 | 27,429 | -19.65% |
| | REVENUE | | | | | | - |
| 347-10-21 | LIBRARY BOOK SALES | - | 347 | - | - | - | - |
| 352-10-00 | LIBRARY LATE BOOK FINES | - | 609 | - | - | - | - |
| 361-10-00 | INTEREST | 69 | (6) | 26 | 26 | 25 | -3.85% |
| 361-40-00 | INT. EARNINGS GULLET | 33 | 73 | 20 | 400 | 400 | 0.00% |
| 361-50-00 | INT. EARNINGS GARRET | 25 | 13 | 6 | 30 | 30 | 0.00% |
| 361-60-00 | INT. EARNINGS ROBINSON | 17 | 37 | 10 | 200 | 200 | 0.00% |
| 361-70-00 | INT. EARNINGS QUIGG | 14 | 30 | 7 | 160 | 160 | 0.00% |
| 366-10-00 | DONATIONS | 653 | 1,610 | 1,000 | 525 | 1,000 | 90.48% |
| 366-20-00 | MEMORIAL DONATIONS | 820 | 636 | 1,000 | 50 | 50 | 0.00% |
| 369-30-00 | OTHER MISCELLANEOUS | - | 181 | 500 | 100 | 100 | 0.00% |
| | TOTAL REVENUE | 1,631 | 3,530 | 2,569 | 1,491 | 1,965 | 31.79% |
| | TOTAL REVENUES & BALANCES | 95,674 | 52,684 | 40,198 | 35,629 | 29,394 | -17.50% |
| 7110-571 | EXPENDITURES | | | | | | - |
| 571-30-34 | OTHER CONTRACTUAL SVC. | - | 7,915 | - | - | - | - |
| 571-30-52 | OPERATING SUPPLIES | - | 523 | - | - | - | - |
| 571-30-54 | BOOKS, PUB, SUBSCRIPITONS | - | 807 | - | - | - | - |
| 571-30-57 | GULLETT TRUST LARGE PRINT | - | 92 | 100 | 100 | 100 | 0.00% |
| 571-30-58 | GARRETT LP BOOKS & TAPES | 7,080 | 1,926 | - | - | - | - |
| 571-30-59 | ROBINSON MEMORIAL PURCH | - | 98 | 100 | 100 | 100 | 0.00% |
| 571-30-60 | QUIGG FAMILY TRUST PURCH | - | 1,000 | 3,000 | 3,000 | 3,000 | 0.00% |
| 571-60-64 | MACHINERY & EQUIPMENT | - | 6,185 | - | - | - | - |
| 571-60-66 | LIBRARY MEMORIALS | 477 | - | 5,000 | 5,000 | 5,000 | 0.00% |
| 571-91-01 | TRANSFER TO GENERAL FUND | 38,963 | - | - | - | - | - |
| | TOTAL EXPENDITURES | 46,520 | 18,546 | 8,200 | 8,200 | 8,200 | 0.00% |
| | REQUIRED RESERVES | 29,726 | 29,726 | 29,726 | 29,726 | 29,726 | 0.00% |
| | AVAILABLE BALANCE | 19,428 | 4,412 | 2,272 | (2,297) | (8,532) | 271.44% |
| | TOTAL ENDING FUND BALANCE | 49,154 | 34,138 | 31,998 | 27,429 | 21,194 | -22.73% |
| | Restricted Assets | | | | | | - |
| | <i>Gullett Trust</i> | 20,422 | 20,467 | 20,417 | 20,537 | 20,537 | 0.00% |
| | <i>Garrett Trust</i> | 23,170 | 10,232 | 2,232 | 2,372 | 472 | -80.10% |
| | <i>Robinson Trust</i> | 10,286 | 10,347 | 10,297 | 10,357 | 10,282 | -0.72% |
| | <i>Quigg Trust</i> | 8,341 | 8,423 | 5,073 | 5,098 | 60 | -98.82% |



| Fund Type | | Law Enforcement Education Fund | | | | | Profile |
|------------------------------|--------------------------------------|--------------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|-----------------------------|
| Revenue Governmental | | Summary | | | | | Nonmajor Fund |
| Fund Family: Special Revenue | | | | | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 | % Change Proposed/Projected |
| | BEGINNING FUND BALANCE | 107,216 | 88,274 | 56,117 | 73,396 | 51,966 | -29.20% |
| | REVENUE | | | | | | - |
| 351-20-00 | POLICE EDUCATION FINES | 5,115 | - | 5,000 | 200 | 200 | 0.00% |
| 351-60-00 | LAW ENFORCMENT AUTOMATION | 35,459 | 48,023 | 38,000 | 50,000 | 52,000 | 4.00% |
| 361-10-00 | INTEREST | 156 | 228 | 40 | 1,370 | 1,500 | 9.49% |
| 369-90-00 | CANCEL PY EXPEND. | 320 | - | - | - | - | - |
| | TOTAL REVENUE | 41,050 | 48,251 | 43,040 | 51,570 | 53,700 | 4.13% |
| | TOTAL REVENUES & BALANCES | 148,266 | 136,525 | 99,157 | 124,966 | 105,666 | -15.44% |
| 8400-581 | EXPENDITURES | | | | | | - |
| 581-30-32 | ACCOUNTING & AUDITING | 300 | 305 | 300 | 300 | 300 | 0.00% |
| 581-30-57 | POLICE TRAINING | 8,890 | 10,366 | 9,000 | 9,000 | 9,000 | 0.00% |
| 581-60-65 | AUTOMATION EQUIPMENT | 50,802 | 52,458 | 63,700 | 63,700 | 63,700 | 0.00% |
| | TOTAL EXPENDITURES | 59,992 | 63,129 | 73,000 | 73,000 | 73,000 | 0.00% |
| | REQUIRED RESERVES | 88,274 | 73,396 | 26,157 | 51,966 | 32,666 | -37.14% |
| | TOTAL ENDING FUND BALANCE | 88,274 | 73,396 | 26,157 | 51,966 | 32,666 | -37.14% |
| | Automation Fund Balance | 68,248 | 47,670 | 53,107 | 22,617 | 10,016 | -55.71% |
| | Training Fund Balance | 19,228 | 20,864 | 3,010 | 20,459 | 3,100 | -84.85% |
| | | 87,476 | 68,534 | 56,117 | 43,076 | 13,116 | |



| Fund Type | | Police Forfeiture Fund | | | | | Profile |
|------------------------------|--------------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|-----------------------------|
| Revenue Governmental | | Summary | | | | | Nonmajor Fund |
| Fund Family: Special Revenue | | | | | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 | % Change Proposed/Projected |
| | BEGINNING FUND BALANCE | 8,822 | 10,032 | 19,256 | 21,352 | (1,754) | -108.21% |
| | REVENUE | | | | | | - |
| 331-20-21 | K-9 GRANT JAG 3365 | 6,813 | - | - | - | - | - |
| 359-80-00 | OTHER FORFEITURES | - | 22,229 | 20,000 | 39,904 | 20,000 | -49.88% |
| 361-10-00 | INTEREST | 24 | 72 | 5 | 890 | 900 | 1.12% |
| | TOTAL REVENUE | 6,837 | 22,301 | 20,005 | 40,794 | 20,900 | -48.77% |
| | TOTAL REVENUES & BALANCES | 15,659 | 32,333 | 39,261 | 62,146 | 19,146 | -69.19% |
| 2180 | | | | | | | |
| 521-30-44 | RENTAL & LEASES | 301 | 1,281 | 3,200 | 3,200 | 3,200 | 0.00% |
| 521-30-57 | POLICE TRAINING | - | 9,700 | - | 50,000 | - | -100.00% |
| 521-30-58 | K-9 DOGS & TRAINING | - | - | 10,700 | 10,700 | 10,700 | 0.00% |
| | TOTAL EXPENDITURES | 301 | 10,981 | 13,900 | 63,900 | 13,900 | -78.25% |
| | CAPITAL OUTLAY | | | | | | - |
| 521-60-64 | MACHINERY & EQUIPMENT | 5,326 | - | - | - | - | - |
| | Subtotal | 5,326 | - | - | - | - | - |
| | TOTAL ENDING FUND BALANCE | 10,032 | 21,352 | 25,361 | (1,754) | 5,246 | -399.09% |





STREET IMPROVEMENT



DEPARTMENT DESCRIPTION

The Public Works Department is responsible for the maintenance and functioning of the City's infrastructure and assets for the safety and quality of life of residents and visitors. On the General Fund side, the Department handles the maintenance of City facilities and custodial vehicles, upkeep of parks and open spaces, and administration of the cemetery. On the Streets side, the Department manages public land, easements, street lighting and control, street maintenance, construction, tree management, and landscaping. On the Stormwater side, the Department handles maintenance of all City storm and drainage infrastructure including inlets, swales, ponds, and pipes. And on the Utility side, the Department handles administration, drafting, engineering, and project management in support of Water & Sewer enterprises.

DEPARTMENT GOALS & OBJECTIVES

In support of the City's Strategic Plan Goal #1, to be a beautiful, livable city with a vibrant lakefront identity, and in support of Goal #3, to provide quality, cost-effective public services, the Public Works Department will continue to strive towards high quality and best practices with regards to the continuing repair, implementation, and maintenance of infrastructure and assets within the City. The Department will also continue to stay informed of new and improved techniques for cost efficiencies and value regarding infrastructure-related labor, equipment, and supply needs.





| Function | Department | Department |
|--------------|--|---------------------------------------|
| Public Works | Public Works - Street Improvement 541 581 | Summary Programs Capital Positions |



| Program | Title | Budget by Program | FTE Positions | PTE Positions |
|-------------------------|-----------------------------------|---------------------|-------------------|---------------|
| 4100 | ADMINISTRATION | \$ 136,008 | 2 | - |
| 4110 | PUBLIC LAND MAINTENANCE | 437,040 | 3 | - |
| 4120 | LIGHTING / CONTROL | 449,221 | 2 | - |
| 4130 | STREET MAINTENANCE / CONSTRUCTION | 954,166 | 7 | - |
| 4140 | LAWN MOWING | 388,285 | 5 | - |
| 4150 | TREE SERVICE / ACQUISITION | 57,700 | - | - |
| 8400 | CONTINGENCIES | 115,600 | - | - |
| 8600 | CAPITAL PROJECTS | 245,000 | - | - |
| Department Total | | \$ 2,783,020 | 19 | - |
| Capital Requests | | | | |
| 4100 | COPIER, SCANNER, FAX MACHINE | | 8,500 | |
| 4140 | LAWN MOWER | | 15,000 | |
| 8600 | CRASSWALKS & INTERSECTIONS | | 245,000 | |
| Total | | | \$ 268,500 | |

| Summary by Category | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/Projected |
|-------------------------|------------------|------------------|------------------|-------------------|------------------|-----------------------------|
| Personnel Services | 759,571 | 854,839 | 981,267 | 981,267 | 1,133,987 | 0.16 |
| Operating Expenses | 664,273 | 627,631 | 944,316 | 944,316 | 1,380,533 | 0.46 |
| Subtotal | 1,423,844 | 1,482,470 | 1,925,583 | 1,925,583 | 2,514,520 | 0.31 |
| Capital Outlay | - | 26,138 | 130,000 | 130,000 | 268,500 | 1.07 |
| Department Total | 1,423,844 | 1,508,608 | 2,055,583 | 2,055,583 | 2,783,020 | 0.35 |

| Authorized Personnel FTE | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | Included vacancy FY23-24 |
|-----------------------------|----------------|----------------|-----------------|-------------------|------------------|--------------------------|
| Senior Staff Assistant | 1 | 1 | 1 | 1 | 1 | - |
| Public Works Superintendent | 1 | 1 | 1 | 1 | - | - |
| Maintenance Crew Chief | 3 | 3 | 1 | 1 | - | - |
| Maintenance Worker I | 1 | 7 | 8 | 8 | 10 | 3 |
| Maintenance Foreman | 3 | - | 3 | 3 | 1 | - |
| Sign Technician | 7 | - | 1 | 1 | 1 | - |
| Street Supervisor | 2 | 1 | 1 | 1 | 1 | - |
| Maintenance Worker II | - | 2 | 2 | 2 | 1 | - |
| Public Works Foreman | - | 3 | - | - | - | - |
| PW Deputy Director | - | - | - | - | 1 | - |
| PW Maintenance Supervisor | - | - | - | - | 1 | - |
| Foreman | - | - | - | - | 1 | - |
| Street Superintendent | - | - | - | - | 1 | - |
| Total | 18 | 18 | 18 | 18 | 19 | 3 |



| Fund Type | | Street Improvement Fund | | | | | Profile |
|-----------------------------------|---|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|-----------------------------|
| Street Improvement Governmental | | Summary | | | | | Major Fund |
| Fund Family: Special Revenue | | | | | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 | % Change Proposed/Projected |
| | BEGINNING FUND BALANCE | (292,672) | 328,508 | 376,014 | 851,891 | 764,308 | -10.28% |
| 312-41-00 | LOCAL OPITON 6T | 428,477 | 481,323 | 480,000 | 480,000 | 511,094 | 6.48% |
| 335-49-00 | EIGHT CENT GAS TAX | 194,455 | 236,554 | 200,000 | 183,000 | 200,000 | 9.29% |
| 335-49-01 | GAS TAX REFUND | 13,098 | 22,254 | 13,050 | 13,050 | 10,000 | -23.37% |
| 338-49-00 | ADD 1 CENT TAX | 171,631 | 153,051 | 165,000 | 172,800 | 172,000 | -0.46% |
| 361-10-00 | INTEREST | 217 | 2,662 | 350 | 18,000 | 22,000 | 22.22% |
| 366-10-00 | DONATIONS | - | - | - | 750 | 500 | -33.33% |
| 366-10-08 | RESTRICTIONS TREES | 1,002 | 100 | 500 | 200 | 200 | 0.00% |
| 369-30-00 | OTHER MISCELLANEOUS | 166,967 | 400 | 10,000 | 45,000 | 40,000 | -11.11% |
| 369-30-09 | REMINGTON CLUB PAYMENTS | 2,465 | 616 | 900 | 100 | - | -100.00% |
| 369-40-00 | MISC. REIMBURSEMENTS | 181,123 | 80,031 | 200,000 | 100 | 50,000 | 49900.00% |
| 369-90-00 | CANCEL PY EXPEND. | 589 | - | - | - | - | - |
| 381-01-00 | TRANSFER FROM GEN. FUND | 625,000 | 795,000 | 795,000 | 795,000 | 845,000 | 6.29% |
| 381-49-00 | TRANSFER FROM STORMWATER | 260,000 | 260,000 | 260,000 | 260,000 | 260,000 | 0.00% |
| | TOTAL REVENUE | 2,045,024 | 2,031,991 | 2,124,800 | 1,968,000 | 2,110,794 | 7.26% |
| | TOTAL REVENUES & BALANCES | 1,752,352 | 2,360,499 | 2,500,814 | 2,819,891 | 2,875,102 | 1.96% |
| | EXPENDITURES | | | | | | - |
| 4100-541 | ADMINISTRATION | 82,753 | 103,503 | 115,479 | 115,479 | 136,008 | 17.78% |
| 4110-541 | PUBLIC LAND MAINTENANCE | 270,202 | 335,273 | 405,005 | 405,005 | 437,040 | 7.91% |
| 4120-541 | LIGHTING / CONTROL STREET MAINTENANCE / | 336,902 | 246,253 | 358,029 | 358,029 | 449,221 | 25.47% |
| 4130-541 | CONSTRUCTION | 355,863 | 400,221 | 556,086 | 556,086 | 954,166 | 71.59% |
| 4140-541 | LAWN MOWING | 262,137 | 289,042 | 347,774 | 347,774 | 388,285 | 11.65% |
| 4150-541 | TREE SERVICE / ACQUISITION | 32,447 | 40,578 | 57,700 | 57,700 | 57,700 | 0.00% |
| Contingencies-8400-581 | | | | | | | |
| 30-32 | ACCOUNTING & AUDITING | 2,750 | 2,774 | 2,890 | 2,890 | 2,980 | 3.11% |
| 30-45 | INSURANCE | 69,969 | 89,207 | 102,620 | 102,620 | 102,620 | 0.00% |
| 92-17 | TERMINATION PAY | 10,821 | 1,757 | 10,000 | 10,000 | 10,000 | 0.00% |
| Capital Projects-8600-541 | | | | | | | |
| 64-12 | TRAFFIC CALMING | - | - | 100,000 | 100,000 | - | -100.00% |
| 64-13 | ROAD IMPROVEMENTS | - | - | - | - | 245,000 | - |
| | TOTAL EXPENDITURES | 1,423,844 | 1,508,608 | 2,055,583 | 2,055,583 | 2,783,020 | 35.39% |
| | RESTRICTED DONATIONS | 194,411 | 193,411 | 195,568 | 195,568 | 195,568 | 0.00% |
| | REQUIRED RESERVES | 50,448 | - | - | - | - | - |
| | AVAILABLE BALANCE | 83,649 | 658,480 | 249,663 | 568,740 | (103,486) | -118.20% |
| | TOTAL ENDING FUND BALANCE | 328,508 | 851,891 | 445,231 | 764,308 | 92,082 | -87.95% |



| Function | Department | Program | | | | |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Works | Street Improvement | Administration | | | | |
| | 541 | 4100 | | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 541-10-12 | REGULAR SALARIES & WAGES | 47,113 | 72,041 | 73,608 | 73,608 | 83,850 |
| 541-10-14 | OVERTIME | 232 | 341 | 500 | 500 | 50 |
| 541-10-16 | CHRISTMAS BONUS | 120 | - | 200 | 200 | 120 |
| 541-10-21 | FICA TAXES | 4,898 | 1,213 | 5,685 | 5,685 | 6,462 |
| 541-10-23 | LIFE & HEALTH INSURANCE | 18,048 | 16,544 | 13,702 | 13,702 | 14,628 |
| 541-10-24 | EMPOWER RETIREMENT | 3,890 | 4,273 | 4,447 | 4,447 | 5,061 |
| | Subtotal | 74,301 | 94,412 | 98,142 | 98,142 | 110,171 |
| OPERATING | | | | | | |
| 541-30-40 | TRAVEL & PER DIEM | - | - | 1,800 | 1,800 | 1,800 |
| 541-30-41 | COMMUNICATION SVCS | 2,716 | 1,866 | 2,880 | 2,880 | 2,880 |
| 541-30-42 | TRANSPORTATION & POSTAGE | 32 | 11 | 150 | 150 | 150 |
| 541-30-46 | REPAIRS & MAINTENANCE | 13 | 290 | 1,040 | 1,040 | 1,040 |
| 541-30-51 | OFFICE SUPPLIES | 1,154 | 848 | 1,500 | 1,500 | 1,500 |
| 541-30-52 | OPERATING SUPPLIES | 3,976 | 4,707 | 6,396 | 6,396 | 6,396 |
| 541-30-54 | BOOKS, PUB. SUBSCRIPTIONS | 377 | 195 | 671 | 671 | 671 |
| 541-30-55 | EMPLOYEE STUDY EXPENSE | 100 | - | 400 | 400 | 400 |
| 541-30-56 | VEHICLE REPAIR & MAINTENANCE | 84 | 1,174 | 2,500 | 2,500 | 2,500 |
| | Subtotal | 8,452 | 9,091 | 17,337 | 17,337 | 17,337 |
| CAPITAL OUTLAY | | | | | | |
| 541-60-64 | MACHINERY & EQUIPMENT | - | - | - | - | 8,500 |
| | Subtotal | - | - | - | - | 8,500 |
| | PROGRAM TOTAL | 82,753 | 103,503 | 115,479 | 115,479 | 136,008 |



| Function | Department | Program | | | | |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Works | Street Improvement | Public Land Maintenance | | | | |
| | 541 | 4110 | | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 541-10-12 | REGULAR SALARIES & WAGES | 90,194 | 128,385 | 130,579 | 130,579 | 147,349 |
| 541-10-14 | OVERTIME | 9,198 | 9,326 | 12,000 | 12,000 | 15,000 |
| 541-10-16 | CHRISTMAS BONUS | 300 | 420 | 300 | 300 | 300 |
| 541-10-21 | FICA TAXES | 9,482 | 5,890 | 10,931 | 10,931 | 12,443 |
| 541-10-23 | LIFE & HEALTH INSURANCE | 33,840 | 31,020 | 34,253 | 34,253 | 36,570 |
| 541-10-24 | EMPOWER RETIREMENT | 7,460 | 7,191 | 8,555 | 8,555 | 9,741 |
| | Subtotal | 150,474 | 182,232 | 196,618 | 196,618 | 221,403 |
| OPERATING | | | | | | |
| 541-30-34 | OTHER CONTRACTUAL SVCS | 676 | 4,916 | 10,000 | 10,300 | 12,250 |
| 541-30-40 | TRAVEL & PER DIEM | - | - | 1,000 | 1,000 | 1,000 |
| 541-30-41 | COMMUNICATION SVCS | 423 | 640 | 600 | 600 | 600 |
| 541-30-43 | UTILITY SVCS | 68,434 | 62,587 | 80,000 | 80,000 | 80,000 |
| 541-30-46 | REPAIRS & MAINTENANCE | 14,815 | 10,828 | 21,457 | 21,457 | 41,457 |
| 541-30-52 | OPERATING SUPPLIES | 22,461 | 37,366 | 55,130 | 54,830 | 55,130 |
| 541-30-55 | EMPLOYEE STUDY EXPENSE | 150 | - | 1,200 | 1,200 | 1,200 |
| 541-30-56 | VEHICLE REPAIR & MAINTENANCE | 12,769 | 23,635 | 24,000 | 24,000 | 24,000 |
| | Subtotal | 119,728 | 139,972 | 193,387 | 193,387 | 215,637 |
| CAPITAL OUTLAY | | | | | | |
| 541-60-64 | MACHINERY & EQUIPMENT | - | 13,069 | 15,000 | 15,000 | - |
| | Subtotal | - | 13,069 | 15,000 | 15,000 | - |
| | PROGRAM TOTAL | 270,202 | 335,273 | 405,005 | 405,005 | 437,040 |



| Function | Department | Program | | | | |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Works | Street Improvement | Lighting & Control | | | | |
| | 541 | 4120 | | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 541-10-12 | REGULAR SALARIES & WAGES | 31,947 | 32,373 | 33,249 | 33,249 | 76,492 |
| 541-10-14 | OVERTIME | 710 | 570 | 2,000 | 2,000 | 2,000 |
| 541-10-16 | CHRISTMAS BONUS | 100 | 100 | 100 | 100 | 200 |
| 541-10-21 | FICA TAXES | (1,747) | 2,198 | 2,705 | 2,705 | 6,020 |
| 541-10-23 | LIFE & HEALTH INSURANCE | 11,280 | 10,340 | 11,418 | 11,418 | 24,380 |
| 541-10-24 | EMPOWER RETIREMENT | 1,818 | 1,999 | 2,115 | 2,115 | 4,710 |
| | Subtotal | 44,108 | 47,580 | 51,587 | 51,587 | 113,802 |
| OPERATING | | | | | | |
| 541-30-34 | OTHER CONTRACTUAL SVCS | 117,114 | 4,653 | 72,740 | 72,740 | 77,740 |
| 541-30-40 | TRAVEL & PER DIEM | - | - | 200 | 200 | 200 |
| 541-30-41 | COMMUNICATION SVCS | 812 | 566 | 900 | 900 | 900 |
| 541-30-43 | UTILITY SVCS | 153,797 | 168,217 | 165,500 | 165,500 | 180,500 |
| 541-30-46 | REPAIRS & MAINTENANCE | 27 | 12 | 38,702 | 34,702 | 38,702 |
| 541-30-51 | OFFICE SUPPLIES | 191 | 28 | - | - | - |
| 541-30-52 | OPERATING SUPPLIES | 9,284 | 17,705 | 15,000 | 19,000 | 23,977 |
| 541-30-53 | ROAD MATERIALS & SUPPLIES | 11,510 | 5,765 | 10,000 | 10,000 | 10,000 |
| 541-30-55 | EMPLOYEE STUDY EXPENSE | 50 | - | 1,400 | 1,400 | 1,400 |
| 541-30-56 | VEHICLE REPAIR & MAINTENANCE | 9 | 1,727 | 2,000 | 2,000 | 2,000 |
| | Subtotal | 292,794 | 198,673 | 306,442 | 306,442 | 335,419 |
| CAPITAL OUTLAY | | | | | | |
| PROGRAM TOTAL | | 336,902 | 246,253 | 358,029 | 358,029 | 449,221 |



| Function | Department | Program | | | | |
|---------------------------|------------------------------|-----------------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Works | Street Improvement | Street Maintenance & Construction | | | | |
| | 541 | 4130 | | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 541-10-12 | REGULAR SALARIES & WAGES | 187,365 | 226,894 | 266,941 | 266,941 | 285,954 |
| 541-10-14 | OVERTIME | 5,380 | 11,387 | 10,000 | 10,000 | 20,000 |
| 541-10-16 | CHRISTMAS BONUS | 700 | 600 | 700 | 700 | 700 |
| 541-10-21 | FICA TAXES | 20,612 | 13,101 | 21,440 | 21,440 | 23,460 |
| 541-10-23 | LIFE & HEALTH INSURANCE | 67,680 | 59,220 | 79,924 | 79,924 | 85,330 |
| 541-10-24 | EMPOWER RETIREMENT | 11,399 | 14,412 | 16,617 | 16,617 | 18,358 |
| | Subtotal | 293,136 | 325,614 | 395,622 | 395,622 | 433,802 |
| OPERATING | | | | | | |
| 541-30-31 | PROFESSIONAL SVC | - | - | 85,000 | 85,000 | 85,000 |
| 541-30-40 | TRAVEL & PER DIEM | - | - | 1,800 | 1,800 | 1,800 |
| 541-30-41 | COMMUNICATION SVCS | 1,806 | 3,301 | 2,000 | 2,000 | 2,000 |
| 541-30-46 | REPAIRS & MAINTENANCE | 16,100 | 17,379 | 15,000 | 10,500 | 15,000 |
| 541-30-51 | OFFICE SUPPLIES | 127 | - | - | - | - |
| 541-30-52 | OPERATING SUPPLIES | 27,233 | 39,369 | 39,104 | 36,058 | 391,004 |
| 541-30-53 | ROAD MATERIALS & SUPPLIES | 1,792 | 865 | 7,500 | 7,500 | 7,500 |
| 541-30-54 | BOOKS, PUB. SUBSCRIPTIONS | 380 | 390 | 360 | 406 | 360 |
| 541-30-55 | EMPLOYEE STUDY EXPENSE | 300 | 2,019 | 2,700 | 2,700 | 2,700 |
| 541-30-56 | VEHICLE REPAIR & MAINTENANCE | 14,989 | 11,284 | 7,000 | 14,500 | 15,000 |
| | Subtotal | 62,727 | 74,607 | 160,464 | 160,464 | 520,364 |
| CAPITAL OUTLAY | | | | | | |
| | PROGRAM TOTAL | 355,863 | 400,221 | 556,086 | 556,086 | 954,166 |



| Function | Department | Program | | | | |
|---------------------------|-----------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Works | Public Works - Street Improvement | Lawn Mowing | | | | |
| | 541 | 4140 | | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 541-10-12 | REGULAR SALARIES & WAGES | 117,886 | 133,100 | 151,167 | 151,167 | 158,101 |
| 541-10-14 | OVERTIME | 7,654 | 7,118 | 8,500 | 8,500 | 12,000 |
| 541-10-16 | CHRISTMAS BONUS | 500 | 500 | 600 | 600 | 500 |
| 541-10-21 | FICA TAXES | 9,814 | 7,838 | 12,261 | 12,261 | 13,051 |
| 541-10-23 | LIFE & HEALTH INSURANCE | 53,580 | 47,940 | 57,189 | 57,189 | 60,950 |
| 541-10-24 | EMPOWER RETIREMENT | 8,118 | 8,505 | 9,581 | 9,581 | 10,207 |
| | Subtotal | 197,552 | 205,001 | 239,298 | 239,298 | 254,809 |
| OPERATING | | | | | | |
| 541-30-34 | OTHER CONTRACUTAL SVCS | 34,303 | 36,631 | 50,000 | 50,000 | 75,000 |
| 541-30-40 | TRAVEL & PER DIEM | - | - | 532 | 532 | 532 |
| 541-30-41 | COMMUNICATION SVCS | 990 | 1,288 | 800 | 800 | 800 |
| 541-30-46 | REPAIRS & MAINTENANCE | 2,473 | 218 | 4,592 | 4,592 | 4,592 |
| 541-30-52 | OPERATING SUPPLIES | 22,253 | 29,470 | 28,752 | 28,752 | 28,752 |
| 541-30-54 | BOOKS, PUB. SUBSCRIPTIONS | - | - | 100 | 100 | 100 |
| 541-30-55 | EMPLOYEE STUDY EXPENSE | 250 | - | 3,700 | 3,700 | 3,700 |
| 541-30-56 | VEHICLE REPAIR & MAINTENANCE | 4,316 | 3,365 | 5,000 | 5,000 | 5,000 |
| | Subtotal | 64,585 | 70,972 | 93,476 | 93,476 | 118,476 |
| CAPITAL OUTLAY | | | | | | |
| 541-60-64 | MACHINERY & EQUIPMENT | - | 13,069 | 15,000 | 15,000 | 15,000 |
| | Subtotal | - | 13,069 | 15,000 | 15,000 | 15,000 |
| | PROGRAM TOTAL | 262,137 | 289,042 | 347,774 | 347,774 | 388,285 |



| Function | | Department | | | Program | |
|-----------------------|------------------------|-----------------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Works | | Public Works - Street Improvement | | | Tree Service & Acquisition | |
| | | 541 | | | 4150 | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| OPERATING | | | | | | |
| 541-30-34 | OTHER CONTRACTUAL SVCS | 32,447 | 40,578 | 41,000 | 41,000 | 41,000 |
| 541-30-46 | REPAIRS & MAINTENANCE | - | - | 500 | 500 | 500 |
| 541-30-51 | OFFICE SUPPLIES | - | - | 200 | 200 | 200 |
| 541-30-52 | OPERATING SUPPLIES | - | - | 16,000 | 16,000 | 16,000 |
| | Subtotal | 32,447 | 40,578 | 57,700 | 57,700 | 57,700 |
| CAPITAL OUTLAY | | | | | | |
| | PROGRAM TOTAL | 32,447 | 40,578 | 57,700 | 57,700 | 57,700 |



| Function | Department | Program |
|--------------|-----------------------------------|----------------|
| Public Works | Public Works - Street Improvement | Other Projects |
| | 581 | 8400 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|-----------------------|-----------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| OPERATING | | | | | | |
| 581-30-32 | ACCOUNTING & AUDITING | 2,750 | 2,774 | 2,890 | 2,890 | 2,980 |
| 581-30-45 | INSURANCE | 69,969 | 89,207 | 102,620 | 102,620 | 102,620 |
| 581-92-17 | TERMINATION PAY | 10,821 | 1,757 | 10,000 | 10,000 | 10,000 |
| | Subtotal | 83,540 | 93,738 | 115,510 | 115,510 | 115,600 |
| CAPITAL OUTLAY | | | | | | |
| PROGRAM TOTAL | | | | | | |
| | | 83,540 | 93,738 | 115,510 | 115,510 | 115,600 |



| Function | Department | Program |
|--------------|--------------------|----------|
| Public Works | Street Improvement | Projects |
| | 541 | 8600 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|-----------------------|----------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| CAPITAL OUTLAY | | | | | | |
| 541-64-12 | TRAFFIC CALMING | - | - | 100,000 | 100,000 | - |
| 541-64-13 | ROAD IMPROVEMENTS | - | - | - | - | 245,000 |
| | Subtotal | - | - | 100,000 | 100,000 | 245,000 |
| | PROGRAM TOTAL | - | - | 100,000 | 100,000 | 245,000 |





COMMUNITY REDEVELOPMENT

DEPARTMENT DESCRIPTION

The Community Redevelopment Agency fund (CRA) was created under Chapter 163, Florida Statutes and Ordinance No. 90-42 of the City of Eustis. The Eustis City Commission appoints the Governing Board of the CRA, and, therefore, the City exercises significant influence over its operations and fiscal management. The CRA trust fund was created to support the City of Eustis Downtown and East Town Area development activities and its unique needs. The properties within the Redevelopment Area generate Tax Incremental Revenues. These revenues are to be used to fund the various projects and activities identified in the Redevelopment Plan or related to achieving the Plan's goals and objectives. Community redevelopment is an economic development strategy that the local government uses successfully to eliminate and prevent blight conditions in the City of Eustis community.

DEPARTMENT GOALS & OBJECTIVES

In support of the City's Strategic Plan Goal #1, to be a beautiful, livable city with a vibrant lakefront identity, and in support of Goal #3, to provide quality, cost-effective public services, the Community redevelopment Agency will continue to strive towards high quality and best practices with regards to the continuing City development, implementation, and maintenance of infrastructure and assets within the City. The Agency will also continue to stay informed of new and improved techniques for cost efficiencies and value regarding infrastructure-related labor, equipment, and supply needs.





| Function | Department | Department |
|--------------|---------------------------------------|----------------------------|
| Public Works | Community Redevelopment - CRA Summary | Summary |
| | | Programs Capital Positions |



| Title | Budget by Program | |
|--------------------------------|-------------------|------------------|
| ADMINISTRATION | \$ | 233,818 |
| OTHER PROJECTS | | 245,000 |
| CAPITAL PROJECTS | | 934,000 |
| DEBT SERVICE | | 198,149 |
| Department Total | \$ | 1,610,967 |
| Capital Requests | | |
| STREET REHABILITATION | | 50,000 |
| FERRAN PARK SEAWALL | | 25,000 |
| SIDEWALK REHABILITATION | | 40,000 |
| PALMETTO PLAZA HARDSCAPE | | 369,000 |
| PALMETTO PLAZA SHADE STRUCT. | | 50,000 |
| CARVER BASKET. COURT PAVILLION | | 400,000 |
| Total | \$ | 934,000 |

| Summary by Category | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/Projected |
|-------------------------|----------------|----------------|------------------|-------------------|------------------|-----------------------------|
| Administrative Service | 26,741 | 130,067 | 135,802 | 135,802 | 128,323 | -0.06 |
| Operating Expenses | 70,965 | 78,559 | 101,945 | 101,945 | 105,495 | 0.03 |
| Subtotal | 97,706 | 208,626 | 237,747 | 237,747 | 233,818 | -0.02 |
| Capital Outlay | 924 | - | 1,000 | 1,000 | - | -1.00 |
| Development Incentive | 58,668 | 91,940 | 160,000 | 160,000 | 245,000 | 0.53 |
| CRA Capital Projects | 72,015 | 81,538 | 540,000 | 1,417,245 | 934,000 | -0.34 |
| Debt Service | 198,148 | 198,974 | 198,148 | 198,148 | 198,149 | 0.00 |
| Department Total | 427,461 | 581,078 | 1,136,895 | 2,014,140 | 1,610,967 | (0.20) |





| Fund Type | | Community Redevelopment Trust Fund | | | | | Profile |
|------------------------------|--------------------------------------|------------------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|-----------------------------|
| CRA Trust Governmental | | Summary | | | | | Major Fund |
| Fund Family: Special Revenue | | | | | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 | % Change Proposed/Projected |
| | BEGINNING FUND BALANCE | 1,719,320 | 2,072,047 | 1,203,676 | 2,354,994 | 1,480,790 | 0.00% |
| | REVENUE | | | | | | - |
| 330-10-00 | INCREMENTAL PAYMENT | 334,343 | 369,013 | 467,555 | 461,736 | 628,214 | 36.05% |
| 361-10-00 | INTEREST | 3,595 | 8,594 | 2,050 | 64,000 | 65,000 | 0.00% |
| 381-01-00 | TRANSFER FROM GEN. FUND | 442,250 | 486,418 | 614,200 | 614,200 | 784,683 | 0.00% |
| | TOTAL REVENUE | 780,188 | 864,025 | 1,083,805 | 1,139,936 | 1,477,897 | 0.00% |
| | TOTAL REVENUES & BALANCES | 2,499,508 | 2,936,072 | 2,287,481 | 3,494,930 | 2,958,687 | 0.00% |
| | EXPENDITURES | | | | | | - |
| 8400-581 | OTHER PROJECTS | 58,668 | 91,940 | 160,000 | 160,000 | 245,000 | - |
| 8600-541 | CAPITAL PROJECTS | - | - | 50,000 | 50,000 | 50,000 | - |
| 8600-581 | CAPITAL PROJECTS | 72,015 | 81,538 | 490,000 | 1,367,245 | 884,000 | - |
| 8800-581 | DEBT SERVICE | 198,148 | 198,974 | 198,148 | 198,148 | 198,149 | 0.00% |
| 1230-516 | ADMINISTRATION | 28,636 | 137,801 | 146,747 | 146,747 | 142,818 | - |
| 516-30-31 | PROFESSIONAL SVCS | 5,000 | 2,250 | 5,000 | 5,000 | 5,000 | 0.00% |
| 516-30-34 | OTHER CONTRACTUAL SVCS | 9,070 | 13,575 | 31,000 | 31,000 | 31,000 | 0.00% |
| 516-30-43 | STREET LIGHTING | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 0.00% |
| | CAPITAL OUTLAY | | | | | | - |
| 516-60-65 | WAYFINDING SIGNS | 924 | - | 1,000 | 1,000 | - | 0.00% |
| | TOTAL EXPENDITURES | 427,461 | 581,078 | 1,136,895 | 2,014,140 | 1,610,967 | 0.00% |
| | REQUIRED RESERVES | 105,401 | 143,279 | 280,330 | 496,637 | 397,224 | 0.00% |
| | AVAILABLE BALANCE | 1,966,646 | 2,211,715 | 870,256 | 984,153 | 950,496 | 0.00% |
| | TOTAL ENDING FUND BALANCE | 2,072,047 | 2,354,994 | 1,150,586 | 1,480,790 | 1,347,720 | 0.00% |



| Function | Department | Program |
|--------------------|-------------------------|---------------------------------|
| General Government | City Manager 516 552 | Admin Programs Lighting 1230 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|---------------------------|---------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| PERSONNEL SERVICES | | | | | | |
| 516-10-12 | REGULAR SALARIES & WAGES | 21,534 | 84,154 | 86,164 | 86,164 | 73,317 |
| 516-10-14 | OVERTIME | - | 6,050 | - | - | 6,200 |
| 516-10-16 | CHRISTMAS BONUS | - | - | - | - | 100 |
| 516-10-21 | FICA TAXES | 1,573 | 6,188 | 6,607 | 6,607 | 6,091 |
| 516-10-23 | LIFE & HEALTH INSURANCE | 2,256 | 4,324 | 13,702 | 13,702 | 14,628 |
| 516-10-24 | EMPOWER RETIREMENT | 1,378 | 1,041 | 1,400 | 1,400 | 1,362 |
| 516-10-26 | OTHER RETIREMENT | - | 28,310 | 27,929 | 27,929 | 26,625 |
| | Subtotal | 26,741 | 130,067 | 135,802 | 135,802 | 128,323 |
| OPERATING | | | | | | |
| 516-30-31 | PROFESSIONAL SVCS | 5,000 | 2,250 | 5,000 | 5,000 | 5,000 |
| 516-30-32 | ACCOUNTING & AUDITING | 1,100 | 5,150 | 5,250 | 5,250 | 5,400 |
| 516-30-34 | OTHER CONTRACTUAL SVCS | 9,070 | 13,575 | 31,000 | 31,000 | 31,000 |
| 516-30-40 | TRAVEL & PER DIEM | - | 1,449 | 4,800 | 4,800 | 7,200 |
| 516-30-43 | STREET LIGHTING | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 |
| 516-30-51 | OFFICE SUPPLIES | - | 40 | 100 | 100 | 100 |
| 516-30-52 | OPERATING SUPPLIES | - | 300 | - | - | 1,000 |
| 516-30-54 | BOOKS, PUB, SUBSCRIPTIONS | 795 | 795 | 795 | 795 | 795 |
| | Subtotal | 70,965 | 78,559 | 101,945 | 101,945 | 105,495 |
| CAPITAL OUTLAY | | | | | | |
| 516-60-65 | WAYFINDING SIGNS | 924 | - | 1,000 | 1,000 | - |
| | Subtotal | 924 | - | 1,000 | 1,000 | - |
| | PROGRAM TOTAL | 98,630 | 208,626 | 238,747 | 238,747 | 233,818 |



| Function | Department | Program |
|--------------------|--------------|--------------|
| General Government | City Manager | CRA Projects |
| Projects | 581 | 8400 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|---------------------|-----------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| CRA PROJECTS | | | | | | |
| 581-92-06 | DEVELOPMENT INCENTIVE | 58,668 | 91,940 | 160,000 | 160,000 | 245,000 |
| | PROGRAM TOTAL | 58,668 | 91,940 | 160,000 | 160,000 | 245,000 |



| Function | Department | Program |
|--------------------|--------------|--------------|
| General Government | City Manager | CRA Projects |
| Projects | 541 581 | 8600 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|---------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| CRA PROJECTS | | | | | | |
| 541-60-01 | STREET REHABILITATION | - | - | 50,000 | 50,000 | 50,000 |
| 581-60-21 | LAKE EUSTIS SEAWALL REHAB | 1,395 | - | - | 399,900 | 25,000 |
| 581-60-38 | CRA SIDEWALK & TREE PLANTING | 3,695 | 12,881 | 40,000 | 176,832 | 40,000 |
| 581-60-46 | CRA PALMETTO PLAZA PARK PH2 | - | - | 50,000 | 50,000 | 419,000 |
| 581-60-47 | BAY ST DRAINAGE IMPROV. | - | - | - | 145,000 | - |
| 581-60-48 | HOUSING REHABILITATION | 18,023 | 67,807 | - | 146,363 | - |
| 581-60-49 | STREET REHABILITATION | 48,902 | 850 | - | 49,150 | - |
| 581-95-05 | SPECIAL PROJECTS | - | - | 400,000 | 400,000 | 400,000 |
| | PROJECTS TOTAL | 72,015 | 81,538 | 540,000 | 1,417,245 | 934,000 |



| Function | Department | Program |
|--------------------|--------------|----------|
| General Government | City Manager | CRA Debt |
| Projects | 581 | 8800 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|-------------------------|-------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| CRA Debt Service | | | | | | |
| 581-70-71 | DEBT - PRINCIPAL | 112,188 | 115,466 | 116,653 | 116,653 | 123,600 |
| 581-70-72 | DEBT - INTEREST | 85,960 | 83,508 | 81,495 | 81,495 | 74,549 |
| | DEBT TOTAL | 198,148 | 198,974 | 198,148 | 198,148 | 198,149 |





BUILDING SERVICES

DEPARTMENT DESCRIPTION

The Development Services Department provides centralized development-related services for the City of Eustis. Within the Building Inspection program, the Department handles development review, site/landscape inspections, building inspections, plans review, and tree permits. The Code Enforcement office provides education and prevention of code violations, and responses to violations, and administers the hearing process and the Code Enforcement Board. The Planning program plans and regulates future growth and development by ensuring conformity of site plans, subdivisions, and other items to the City's Comprehensive Plan. The Planning program also provides information and support to the development and business communities as well as other City departments and coordinates with other local governments, the County School Board, and the Metropolitan Planning Organization.

DEPARTMENT GOALS & OBJECTIVES

In support of the City's Strategic Plan Goal #3, to provide quality, cost-effective public services, and Goal #2, to expand the local economy, the Department will continue to provide excellent customer service by streamlining the permitting process and offering online permitting. Also, in support of Goal #3, and in support of Goal #1, to be a beautiful, livable city with a vibrant lake-front identity, the Department will work towards 90% voluntary code enforcement compliance.





| | | |
|------------------------------|------------------------|---------------|
| Fund Type | Building Services Fund | Profile |
| Revenue Governmental | Summary | Nonmajor Fund |
| Fund Family: Special Revenue | | 1520 |

| Account | DESCRIPTION | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/ Projected |
|-----------|--|-------------------|-------------------|--------------------|----------------------|---------------------|------------------------------------|
| | BEGINNING FUND BALANCE | 924,414 | 841,706 | 150,586 | 1,101,105 | 1,330,090 | 20.80% |
| | REVENUE | | | | | | - |
| 322-10-00 | BUILDING PERMITS | 475,246 | 841,512 | 1,655,900 | 830,000 | 1,000,000 | 20.48% |
| 322-20-00 | PLUMBING PERMITS | 14,032 | 23,340 | 20,000 | 25,000 | 25,000 | 0.00% |
| 322-30-00 | ELECTRICAL PERMITS | 67,185 | 84,693 | 80,000 | 45,000 | 65,000 | 44.44% |
| 322-40-00 | GAS PERMITS | 1,041 | 314 | 600 | 900 | 900 | 0.00% |
| 322-50-00 | MECHANICAL PERMITS | 29,080 | 44,172 | 35,000 | 20,000 | 25,000 | 25.00% |
| 322-60-00 | DRIVEWAY PERMITS | 3,464 | 9,645 | 5,500 | 10,000 | 10,000 | 0.00% |
| 322-70-00 | BLDG CODE ADMIN PERMITS | 4,293 | 9,926 | 3,000 | 1,000 | 3,000 | 200.00% |
| 361-10-00 | INTEREST | 1,479 | 3,513 | 1,000 | 24,000 | 27,000 | 12.50% |
| | TOTAL REVENUE | 595,820 | 1,017,115 | 1,801,000 | 955,900 | 1,155,900 | 20.92% |
| | TOTAL REVENUES & BALANCES | 1,520,234 | 1,858,821 | 1,951,586 | 2,057,005 | 2,485,990 | 20.85% |
| | EXPENDITURES | | | | | | - |
| | OPERATING | | | | | | - |
| 1500-515 | ADMINISTRATION | - | 432 | - | - | - | - |
| 1520-524 | BUILDING INSPECTION | 678,528 | 757,284 | 726,915 | 726,915 | 787,596 | 8.35% |
| | SUBTOTAL OPERATING | 678,528 | 757,716 | 726,915 | 726,915 | 787,596 | 8.35% |
| | CAPITAL OUTLAY | | | | | | - |
| | TOTAL EXPENDITURES | 678,528 | 757,716 | 726,915 | 726,915 | 787,596 | 8.35% |
| | REQUIRED RESERVES | 104,283 | 186,834 | 179,239 | 179,239 | 194,201 | 8.35% |
| | AVAILABLE BALANCE | 737,423 | 914,271 | 1,045,432 | 1,150,851 | 1,504,193 | 30.70% |
| | TOTAL ENDING FUND BALANCE | 841,706 | 1,101,105 | 1,224,671 | 1,330,090 | 1,698,394 | 27.69% |

Note: The Building Services Fund was distinguished from the General Fund in FY18-19 and established for compliance with State Statutes



| Function | Department | Program | | | | |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| General Government | Development Services | Building Inspection | | | | |
| | 524 | 1520 | | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 524-10-12 | REGULAR SALARIES & WAGES | 79,411 | 97,976 | 103,596 | 103,596 | 143,690 |
| 524-10-14 | OVERTIME | 722 | 689 | 400 | 400 | 400 |
| 524-10-16 | CHRISTMAS BONUS | 200 | 300 | 300 | 300 | 400 |
| 524-10-21 | FICA TAXES | 7,153 | 5,328 | 7,980 | 7,980 | 11,054 |
| 524-10-23 | LIFE & HEALTH INSURANCE | 30,080 | 31,020 | 34,253 | 34,253 | 48,760 |
| 524-10-24 | EMPOWER RETIREMENT | 4,941 | 6,022 | 6,240 | 6,240 | 8,646 |
| | Subtotal | 122,507 | 141,335 | 152,769 | 152,769 | 212,950 |
| OPERATING | | | | | | |
| 524-30-32 | ACCOUNTING & AUDITING | 1,050 | 1,064 | 1,100 | 1,100 | 1,250 |
| 524-30-34 | OTHER CONTRACTUAL SVCS | 236,258 | 273,543 | 440,000 | 440,000 | 440,000 |
| 524-30-40 | TRAVEL & PER DIEM | - | - | 2,060 | 2,060 | 2,060 |
| 524-30-41 | COMMUNICATION SVCS | 156 | - | - | - | - |
| 524-30-42 | TRANSPORTATION & POSTAGE | 149 | 213 | 250 | 250 | 250 |
| 524-30-45 | INSURANCE | 24,496 | 31,240 | 35,926 | 35,926 | 35,926 |
| 524-30-46 | REPAIRS & MAINTENANCE | 2,465 | 1,711 | 6,585 | 6,585 | 6,585 |
| 524-30-47 | PRINTING & BINDING | - | 336 | 600 | 600 | 600 |
| 524-30-48 | PROMOTIONAL ACTIVITIES | 198,541 | 223,707 | 1,100 | 1,100 | 1,100 |
| 524-30-49 | OTHER CURRENT CHARGES | 77,264 | 80,175 | 80,175 | 80,175 | 80,175 |
| 524-30-51 | OFFICE SUPPLIES | 2,491 | 2,499 | 2,750 | 2,750 | 2,500 |
| 524-30-52 | OPERATING SUPPLIES | 12,687 | 1,093 | 900 | 900 | 1,500 |
| 524-30-54 | BOOKS, PUB, SUBSCRIPTIONS | 410 | - | 500 | 500 | 500 |
| 524-30-55 | EMPLOYEE STUDY EXPENSE | - | 358 | 2,200 | 2,200 | 2,200 |
| 524-30-56 | VEHICLE REPAIR & MAINTENANCE | 54 | 10 | - | - | - |
| | Subtotal | 556,021 | 615,949 | 574,146 | 574,146 | 574,646 |
| CAPITAL OUTLAY | | | | | | |
| PROGRAM TOTAL | | | | | | |
| | | 678,528 | 757,284 | 726,915 | 726,915 | 787,596 |





STORMWATER

DEPARTMENT DESCRIPTION

The Public Works Department is responsible for the maintenance and functioning of the City's infrastructure and assets for the safety and quality of life of residents and visitors. On the General Fund side, the Department handles the maintenance of City facilities and custodial, vehicles, upkeep of parks and open spaces, and administration of the cemetery. On the Streets side, the Department manages public land, easements, street lighting and control, street maintenance, construction, tree management and landscaping. On the Stormwater side, the Department handles maintenance of all City storm and drainage infrastructure including inlets, swales, ponds and pipes. And on the Utility side, the Department handles administration, drafting, engineering, and project management in support of Water & Sewer enterprises.

DEPARTMENT GOALS & OBJECTIVES

In support of the City's Strategic Plan Goal #1, to be a beautiful, livable city with a vibrant lakefront identity, and in support of Goal #3, to provide quality, cost-effective public services, the Public Works Department will continue to strive towards high quality and best practices with regards to the continuing repair, implementation, and maintenance of infrastructure and assets within the City. The Department will also continue to stay informed of new and improved techniques for cost efficiencies and value with regard to infrastructure-related labor, equipment, and supply needs.





| Function | Department | Department |
|--------------|----------------------------------|---------------------------------------|
| Public Works | Public Works - Stormwater 538 | Summary Programs Capital Positions |



| Program | Title | Budget by Program | FTE Positions | PTE Positions |
|-------------------------|----------------------------------|-------------------|-------------------|---------------|
| 3700 | ADMINISTRATION | \$ 338,885 | - | - |
| 3710 | STREET SWEEP / DRAIN MAINTENANCE | 390,608 | 4 | - |
| 3720 | STORMWATER PROJECTS | 265,000 | - | - |
| Department Total | | \$ 994,493 | 4 | - |
| Capital Requests | | | | |
| 3720 | CULVERT REPLACEMENT | | \$ 220,000 | |
| 3720 | CONCRETE CRUSHING | | 45,000 | |
| Total | | | \$ 265,000 | |

| Summary by Category | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/Projected |
|-------------------------|----------------|----------------|-----------------|-------------------|------------------|-----------------------------|
| Personnel Services | 251,222 | 225,623 | 282,794 | 282,794 | 294,746 | 0.04 |
| Operating Expenses | 107,330 | 118,675 | 179,205 | 179,205 | 174,747 | (0.02) |
| Subtotal | 358,552 | 344,298 | 461,999 | 461,999 | 469,493 | 0.02 |
| Capital Outlay | 155,454 | 281,375 | 60,000 | 176,931 | 265,000 | 0.50 |
| Other Expense | 260,000 | 260,000 | 260,000 | 260,000 | 260,000 | 0.00 |
| Department Total | 774,006 | 885,673 | 781,999 | 898,930 | 994,493 | 0.11 |

| Authorized Personnel FTE | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | Included vacancy FY23-24 |
|--------------------------|----------------|----------------|-----------------|-------------------|------------------|--------------------------|
| Maintenance Worker I | 1 | 1 | 1 | 1 | 1 | - |
| Heavy Equipment Operator | 2 | 1 | 1 | 1 | - | - |
| Maintenance Worker II | 1 | 1 | 1 | 1 | 2 | 1 |
| Stormwater Technician | - | 1 | 1 | 1 | - | 1 |
| PW Foreman | - | - | - | - | 1 | - |
| Total | 4 | 4 | 4 | 4 | 4 | 2 |



| | | |
|-----------------------------------|---------------------------------|------------|
| Fund Type | Stormwater Utility Revenue Fund | Profile |
| Stormwater Utility Governmental | Summary | Major Fund |
| Fund Family: Special Revenue | | |

| Account | DESCRIPTION | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/ Projected |
|-----------|--|-------------------|-------------------|--------------------|----------------------|---------------------|------------------------------------|
| | BEGINNING FUND BALANCE | 662,650 | 740,514 | 191,022 | 720,321 | 707,546 | -1.77% |
| | REVENUE | | | | | | - |
| 343-90-10 | STORMWATER UTILITY | 850,806 | 860,596 | 859,770 | 872,000 | 875,000 | 0.34% |
| 361-10-00 | INTEREST | 1,064 | 2,374 | 667 | 14,055 | 15,000 | 6.72% |
| 369-30-00 | OTHER MISCELLANEOUS | - | 2,500 | 1,000 | 100 | 200 | 100.00% |
| 369-90-00 | CANCEL PY EXPEND. | - | 10 | - | - | - | - |
| | TOTAL REVENUE | 851,870 | 865,480 | 861,437 | 886,155 | 890,200 | 0.46% |
| | TOTAL REVENUES & BALANCES | 1,514,520 | 1,605,994 | 1,052,459 | 1,606,476 | 1,597,746 | -0.54% |
| | EXPENDITURES | | | | | | - |
| 3700-538 | ADMINISTRATION | 306,376 | 315,415 | 345,843 | 345,843 | 338,885 | -2.01% |
| | STREET SWEEP / DRAIN | | | | | | |
| 3710-538 | MAINTENANCE | 312,176 | 288,883 | 376,156 | 376,156 | 390,608 | 3.84% |
| 3720-538 | CAPITAL PROJECTS | 155,454 | 281,375 | 60,000 | 176,931 | 265,000 | 49.78% |
| | TOTAL EXPENDITURES | 774,006 | 885,673 | 781,999 | 898,930 | 994,493 | 10.63% |
| | Net Revenue (Gain/Loss) | 77,864 | (20,193) | 79,438 | (12,775) | (104,293) | 716.38% |
| | REQUIRED RESERVES | 89,471 | 111,272 | 104,697 | 224,733 | 248,623 | 10.63% |
| | AVAILABLE BALANCE | 651,043 | 609,049 | 165,763 | 482,814 | 354,630 | -26.55% |
| | TOTAL ENDING FUND BALANCE | 740,514 | 720,321 | 270,460 | 707,546 | 603,253 | -14.74% |



| Function | Department | Program | | | | |
|-----------------------|----------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Works | Public Works - Stormwater | Administration | | | | |
| | 538 | 3700 | | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| OPERATING | | | | | | |
| 538-30-31 | PROFESSIONAL SERVICES | 9,300 | 9,300 | 27,132 | 27,132 | 20,000 |
| 538-30-32 | ACCOUNTING & AUDITING | 2,725 | 2,761 | 2,865 | 2,865 | 2,950 |
| 538-30-40 | TRAVEL & PER DIEM | - | - | 1,000 | 1,000 | - |
| 538-30-45 | INSURANCE | 31,914 | 36,964 | 42,550 | 42,550 | 48,935 |
| 538-30-51 | OFFICE SUPPLIES | - | - | 100 | 100 | - |
| 538-30-52 | OPERATING SUPPLIES | - | - | 200 | 200 | - |
| 538-30-54 | BOOKS, PUB, SUBSCRIPTIONS | - | - | 100 | 100 | - |
| 538-90-17 | TERMINATION PAY | - | - | 1,896 | 1,896 | - |
| 538-90-18 | BAD DEBT WRITE-OFF | 2,437 | 6,390 | 10,000 | 10,000 | 7,000 |
| | Subtotal | 46,376 | 55,415 | 85,843 | 85,843 | 78,885 |
| 538-91-13 | TRANSFER TO STREET IMPROV. | 260,000 | 260,000 | 260,000 | 260,000 | 260,000 |
| | Subtotal | 260,000 | 260,000 | 260,000 | 260,000 | 260,000 |
| CAPITAL OUTLAY | | | | | | |
| PROGRAM TOTAL | | | | | | |
| | | 306,376 | 315,415 | 345,843 | 345,843 | 338,885 |



| Function | Department | Program |
|--------------|---------------------------|-----------------------------|
| Public Works | Public Works - Stormwater | Street Sweep & Drain Maint. |
| | 538 | 3710 |

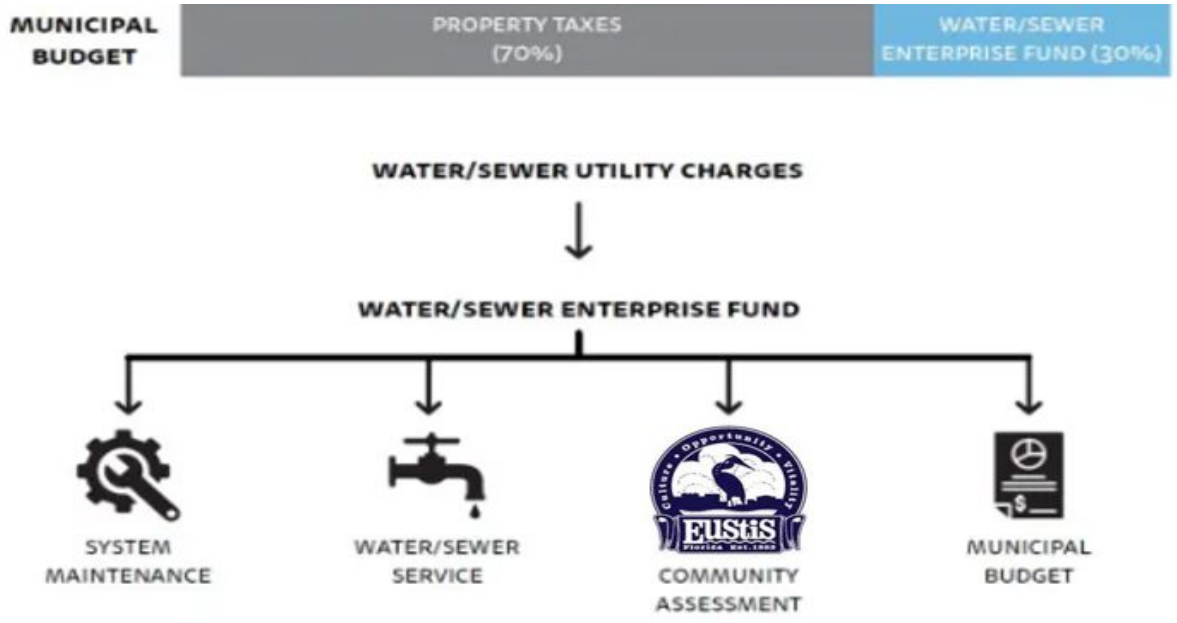
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| PERSONNEL SERVICES | | | | | | |
| 538-10-12 | REGULAR SALARIES & WAGES | 171,501 | 163,066 | 191,615 | 191,615 | 197,476 |
| 538-10-14 | OVERTIME | 5,986 | 5,355 | 8,000 | 8,000 | 10,000 |
| 538-10-16 | CHRISTMAS BONUS | 480 | 380 | 400 | 400 | 400 |
| 538-10-21 | FICA TAXES | 13,087 | 11,410 | 15,308 | 15,308 | 15,909 |
| 538-10-23 | LIFE & HEALTH INSURANCE | 49,632 | 36,096 | 55,494 | 55,494 | 58,512 |
| 538-10-24 | EMPOWER RETIREMENT | 10,536 | 9,316 | 11,977 | 11,977 | 12,449 |
| | Subtotal | 251,222 | 225,623 | 282,794 | 282,794 | 294,746 |
| OPERATING | | | | | | |
| 538-30-34 | OTHER CONTRACTUAL SVCS | 3,973 | 4,804 | 4,900 | 4,900 | 4,900 |
| 538-30-40 | TRAVEL & PER DIEM | - | - | 500 | 500 | 500 |
| 538-30-41 | COMMUNICATION SVCS | 336 | 922 | 700 | 700 | 700 |
| 538-30-46 | REPAIRS & MAINTENANCE | 18,321 | 27,643 | 32,500 | 30,500 | 32,500 |
| 538-30-49 | OTHER CURRENT CHARGES | 12,349 | 2,581 | 16,900 | 16,900 | 16,900 |
| 538-30-51 | OFFICE SUPPLIES | 45 | - | 100 | 100 | 100 |
| 538-30-52 | OPERATING SUPPLIES | 13,790 | 20,116 | 30,262 | 30,262 | 30,262 |
| 538-30-55 | EMPLOYEE STUDY EXPENSE | 200 | 671 | 1,000 | 1,000 | 1,000 |
| 538-30-56 | VEHICLE REPAIR & MAINTENANCE | 11,940 | 6,523 | 6,500 | 8,500 | 9,000 |
| | Subtotal | 60,954 | 63,260 | 93,362 | 93,362 | 95,862 |
| CAPITAL OUTLAY | | | | | | |
| PROGRAM TOTAL | | | | | | |
| | | 312,176 | 288,883 | 376,156 | 376,156 | 390,608 |



| Function | Department | Program |
|--------------|---------------------------|---------------------|
| Public Works | Public Works - Stormwater | Stormwater Projects |
| | 538 | 3720 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|-----------|-----------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| | PERSONNEL SERVICES | | | | | |
| | OPERATING | | | | | |
| | CAPITAL OUTLAY | | | | | |
| 538-60-01 | DIEDRICH ST STORMWATER | - | - | 60,000 | 60,000 | - |
| 538-60-02 | STORMWATER CULVERT REPLACEM | - | - | - | - | 220,000 |
| 538-60-04 | BUSH HOG MOWER | - | 34,732 | - | - | - |
| 538-60-63 | STORMWATER MASTER PLAN | 47,051 | 83,008 | - | 71,971 | - |
| 538-60-66 | CONCRETE CRUSHING | - | - | - | - | 45,000 |
| 538-60-70 | BUENA VISTA STORM IMPROV | 72,431 | - | - | - | - |
| 538-60-72 | WEST WOODWARD IMPROV. | - | 163,635 | - | 44,960 | - |
| 538-60-73 | EXETER ST DRAINAGE | 35,972 | - | - | - | - |
| | Subtotal | 155,454 | 281,375 | 60,000 | 176,931 | 265,000 |
| | PROJECTS TOTAL | 155,454 | 281,375 | 60,000 | 176,931 | 265,000 |

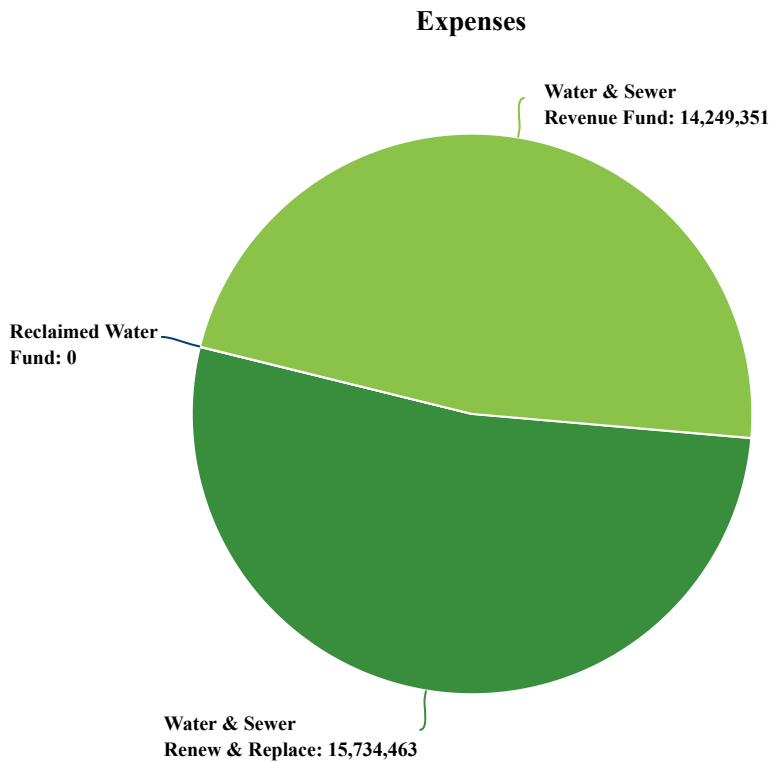
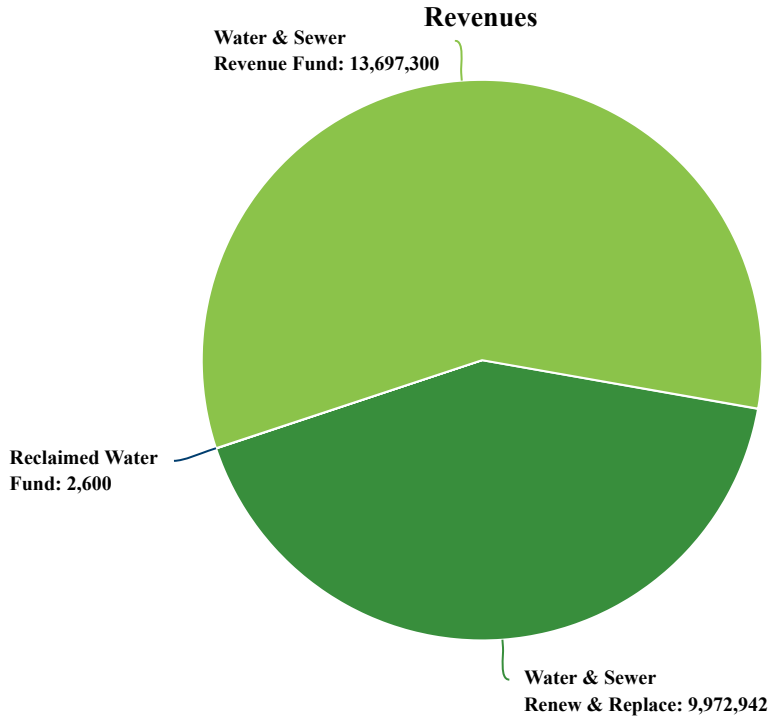
ENTERPRISE FUNDS



Enterprise Funds Summary Fiscal Year 2023-24

| Estimated Revenues & Expenses | Water & Sewer Revenue Fund FY 23-24 | Reclaimed Water Fund FY 23-24 | Water & Sewer R&R Fund FY 23-24 | Total Enterprise Funds FY 23-24 |
|---|--|--|--|--|
| Beginning Estimated Fund Balance | \$17,616,542 | \$170,109 | \$13,543,195 | \$31,329,846 |
| Estimated Revenues: | | | | |
| Intergovernmental Revenue | - | - | 7,437,942 | 7,437,942 |
| Charges for Services | 13,163,500 | - | - | 13,163,500 |
| Fines and Forfeitures | 215,750 | - | - | 215,750 |
| Miscellaneous Revenues | 318,050 | 2,600 | 235,000 | 555,650 |
| Other Financing Sources | - | - | 2,300,000 | 2,300,000 |
| Total Estimated Revenues | 13,697,300 | 2,600 | 9,972,942 | 23,672,842 |
| Total Estimated Revenues & Balances | 31,313,842 | 172,709 | 23,516,137 | 55,002,688 |
| Estimated Expenses: | | | | |
| General Governmental Services | - | - | - | - |
| Public Safety | - | - | - | - |
| Physical Environment | 6,023,405 | - | 15,161,862 | 21,185,267 |
| Transportation | - | - | - | - |
| Economic Environment | - | - | - | - |
| Culture and Recreation | - | - | - | - |
| Debt Service | - | - | 572,601 | 572,601 |
| Other Financing Sources (Uses) | 8,225,946 | - | - | 8,225,946 |
| Total Estimated Expenses | 14,249,351 | - | 15,734,463 | 29,983,814 |
| Reserves | 3,513,534 | - | - | 3,513,534 |
| Total Appropriated Expenses & Reserves | 17,762,885 | - | 15,734,463 | 33,497,348 |
| Available Estimated Balance | 13,550,957 | 172,709 | 7,781,674 | 21,505,340 |
| Ending Estimated Fund Balance | \$17,064,491 | \$172,709 | \$7,781,674 | \$25,018,874 |

Figure 30:
Budget Enterprise Funds FY 2023-24 : Revenues vs. Expenses
Total Revenues - \$23,672,842
Total Expenses - \$29,983,814





| Fund Type | Water & Sewer Revenue Fund | | | | | Profile |
|----------------------------------|----------------------------|-------------------|--------------------|----------------------|---------------------|------------------------------------|
| Revenue Fund Enterprise | Summary | | | | | Major Fund |
| Fund Family: Proprietary | | | | | | |
| DESCRIPTION | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/ Projected |
| BEGINNING FUND BALANCE | 21,820,849 | 22,709,306 | 8,006,173 | 18,093,432 | 17,616,542 | -2.64% |
| TOTAL REVENUE | 12,755,664 | 14,684,305 | 13,102,320 | 12,892,750 | 13,697,300 | 6.24% |
| TOTAL REVENUES & BALANCES | 34,576,513 | 37,393,611 | 21,108,493 | 30,986,182 | 31,313,842 | 1.06% |
| TOTAL EXPENDITURES | 11,867,207 | 19,300,179 | 13,006,353 | 13,369,640 | 14,249,351 | 6.58% |
| NET REVENUE (LOSS) | 888,457 | (4,615,874) | 95,967 | (476,890) | (552,051) | 15.76% |
| OPERATING RESERVES | 2,926,157 | 4,758,942 | 3,207,041 | 3,296,619 | 3,513,534 | 6.58% |
| AVAILABLE BALANCE | 19,783,149 | 13,334,490 | 4,895,099 | 14,319,923 | 13,550,957 | -5.37% |
| TOTAL ENDING FUND BALANCE | 22,709,306 | 18,093,432 | 8,102,140 | 17,616,542 | 17,064,491 | -3.13% |



| | | |
|---------------------------|----------------------------|------------|
| Fund Type | Water & Sewer Revenue Fund | Profile |
| Revenue Fund Enterprise | Revenue | Major Fund |

| Account | DESCRIPTION | Actual Revenue FY20-21 | Actual Revenue FY21-22 | Adopted Revenue FY22-23 | Projected Revenue FY22-23 | Proposed Revenue FY23-24 | % Change Proposed/Projected |
|--------------------------------|------------------------|------------------------|------------------------|-------------------------|---------------------------|--------------------------|-----------------------------|
| WATER REVENUES | | | | | | | |
| 340-30-10 | WATER SALES | 5,097,137 | 5,226,602 | 5,521,000 | 5,300,000 | 5,520,000 | 4.15% |
| 340-30-11 | WATER SALES SORRENTO | 438,524 | 462,663 | 512,000 | 469,000 | 500,000 | 6.61% |
| 340-30-12 | WATER SALES HEATHROW | 70,945 | 82,712 | 84,000 | 79,000 | 80,000 | 1.27% |
| 340-30-20 | WATER SERVICE CHARGE | 87,142 | 77,980 | 89,000 | 84,000 | 85,000 | 1.19% |
| 340-30-30 | WATER TAPPING CHARGE | 208,900 | 211,278 | 172,000 | 280,000 | 280,000 | 0.00% |
| 340-30-40 | RECLAIMED WATER | 440,725 | 527,062 | 578,000 | 630,000 | 630,000 | 0.00% |
| 340-30-50 | BACKFLOW PREVENTION | 10,555 | 11,765 | 10,000 | 15,200 | 15,500 | 1.97% |
| | Subtotal | 6,353,928 | 6,600,062 | 6,966,000 | 6,857,200 | 7,110,500 | 3.69% |
| WASTEWATER REVENUES | | | | | | | |
| 340-50-10 | SEWER SERVICE CHARGES | 4,787,753 | 4,990,910 | 5,276,000 | 5,160,700 | 5,200,000 | 0.76% |
| 340-50-11 | SEWER SERVICE SORRENTO | 189,859 | 196,665 | 217,000 | 202,000 | 210,000 | 3.96% |
| 340-50-12 | SEWER SERVICE HEATHROW | 89,564 | 91,088 | 108,000 | 100,000 | 100,000 | 0.00% |
| 340-50-20 | SEWER TAPPING CHARGES | 12,870 | 27,885 | 19,000 | 43,000 | 43,000 | 0.00% |
| 340-50-23 | HEATHROW ASS. | - | - | 100,000 | 1,000 | - | -100.00% |
| 340-50-30 | UMATILLA SEWER CHARGES | - | - | 211,500 | 1,000 | 500,000 | 49900.00% |
| | Subtotal | 5,080,046 | 5,306,548 | 5,931,500 | 5,507,700 | 6,053,000 | 9.90% |
| FINES & FORFEITURES | | | | | | | |
| 354-30-00 | LATE FEE PENALTIES | 180,823 | 195,826 | 179,000 | 215,000 | 215,000 | 0.00% |
| 354-40-01 | WATER VIOLATIONS | - | - | - | 750 | 750 | 0.00% |
| | Subtotal | 180,823 | 195,826 | 179,000 | 215,750 | 215,750 | 0.00% |
| MISCELLANEOUS | | | | | | | |
| 331-35-01 | ARPA GRANT | - | 1,730,419 | - | - | - | - |
| 361-10-00 | INTEREST | 22,458 | 49,453 | 20,000 | 295,000 | 300,000 | 1.69% |
| 361-30-00 | NET INC (DEC) | - | (187) | - | - | - | - |
| 364-30-00 | SALE OF FIXED ASSETS | 674,502 | - | - | - | - | - |
| 366-10-00 | PRIVATE DONATIONS | 433,978 | 790,217 | - | - | - | - |
| 369-30-00 | OTHER MISCELLANEOUS | 9,883 | 7,173 | 5,000 | 16,000 | 17,000 | 6.25% |
| 369-40-00 | MISC. REIMBURSEMENTS | - | 3,059 | - | 791 | 700 | -11.50% |
| 369-50-00 | BAD DEBT RECOVERY | - | 1,620 | 700 | 100 | 200 | 100.00% |
| 369-90-00 | CANCEL PY EXPEND. | 46 | 115 | 120 | 209 | 150 | -28.23% |
| | Subtotal | 1,140,867 | 2,581,869 | 25,820 | 312,100 | 318,050 | 1.91% |
| | TOTAL REVENUES | 12,755,664 | 14,684,305 | 13,102,320 | 12,892,750 | 13,697,300 | 6.24% |



| | | |
|---------------------------|--------------------------------|------------|
| Fund Type | Water & Sewer Revenue Fund | Profile |
| Revenue Fund Enterprise | Program Expenses by Department | Major Fund |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 | % Change Proposed/Projected |
|-------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|-----------------------------|
| PUBLIC UTILITIES | | | | | | | |
| 3100-536 | ADMINISTRATION UTILITIES | 501,911 | 491,309 | 790,678 | 812,278 | 836,015 | 2.92% |
| 3120-536 | CUSTOMER SERVICE UTILITIES | 475,049 | 558,282 | 688,060 | 688,750 | 909,160 | 32.00% |
| 3130-536 | METER READING UTILITIES | 241,517 | 197,469 | 351,528 | 351,528 | 285,079 | -18.90% |
| 3140-536 | ENVIRONMENTAL COMPLIANCE WW | - | - | 232,469 | 232,469 | 252,707 | 8.71% |
| | Subtotal | 1,218,477 | 1,247,060 | 2,062,735 | 2,085,025 | 2,282,961 | 9.49% |
| WATER | | | | | | | |
| 3300-533 | ADMINISTRATION W | 310,625 | 342,501 | 429,167 | 457,489 | 390,905 | -14.55% |
| 3310-533 | TREATMENT W | 602,830 | 599,821 | 796,924 | 796,924 | 848,239 | 6.44% |
| 3320-533 | DISTRIBUTION W | 864,727 | 815,354 | 1,177,216 | 1,177,216 | 1,292,471 | 9.79% |
| 3330-533 | GROUND MAINTENANCE W | 57,009 | 65,679 | 119,196 | 119,196 | 224,785 | 88.58% |
| 3340-533 | BACKFLOW / CONSERVATION W | 66,330 | 67,910 | - | - | - | - |
| 3360-533 | EASTERN WATER PLANT W | 129,933 | 159,065 | 233,174 | 235,504 | 242,760 | 3.08% |
| 3370-533 | RECLAIMED DISTRIBUTION W | 4,324 | - | - | - | - | - |
| | Subtotal | 2,035,778 | 2,050,330 | 2,755,677 | 2,786,329 | 2,999,160 | 7.64% |
| WASTEWATER | | | | | | | |
| 3500-535 | ADMINISTRATION WW | 127,753 | 143,184 | 206,261 | 206,261 | 253,576 | 22.94% |
| 3510-535 | COLLECTION / LIFT STATION WW | 492,339 | 542,192 | 604,167 | 613,467 | 754,139 | 22.93% |
| 3520-535 | TREATMENT WW | 673,717 | 602,451 | 851,813 | 854,963 | 1,032,444 | 20.76% |
| 3530-535 | LABORATORY WW | 183,284 | 175,028 | 216,173 | 216,173 | 210,931 | -2.42% |
| 3540-535 | RECLAIMED WATER WW | 170,372 | 180,138 | 224,626 | 244,121 | 283,321 | 16.06% |
| 3550-535 | SLUDGE DISPOSAL WW | 126,799 | 135,651 | 261,100 | 261,100 | 185,600 | -28.92% |
| 3560-535 | EASTERN WASTEWATER PLANT WW | 172,459 | 154,672 | 248,521 | 248,521 | 197,379 | -20.58% |
| 3570-535 | ENVIRONMENTAL COMPLIANCE WW | 63,850 | 52,504 | - | - | - | - |
| 3580-535 | EASTERN LIFT STATIONS WW | 66,350 | 69,006 | 77,817 | 77,817 | 106,855 | 37.32% |
| | Subtotal | 2,076,923 | 2,054,826 | 2,690,478 | 2,722,423 | 3,024,245 | 11.09% |



| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 | % Change Proposed/Projected |
|-------------------------|-------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|-----------------------------|
| NON-DEPARTMENTAL | | | | | | | |
| 8100-536-91-01 | TRANSFER TO GENERAL FUND | 1,800,000 | 2,300,000 | 2,300,000 | 2,300,000 | 2,300,000 | 0.00% |
| 8100-536-91-02 | TRANSFER TO GEN FUND (ADDL) | - | 1,358,316 | - | - | - | - |
| 8100-536-91-03 | TRANSFER TO W&S R&R (ADDL) | - | 3,976,526 | - | - | - | - |
| 8100-536-91-42 | TRANSFER TO W&S R&R FUND | 3,036,700 | 4,188,050 | 2,000,000 | 2,300,000 | 2,300,000 | 0.00% |
| 8100-536-91-66 | TRANSFER TO SEWER IMPACT | 491,600 | 293,158 | 296,477 | 296,477 | 333,800 | 12.59% |
| 8400-536-30-32 | ACCOUNTING & AUDITING | - | 41,205 | 42,000 | 42,000 | 57,650 | 37.26% |
| 8400-536-90-04 | UNEMPLOYMENT COMP. | - | - | 2,000 | 2,000 | 2,000 | 0.00% |
| 8400-536-90-06 | CONTINGENCY - WATER | 3,478 | 29 | 50,000 | 28,400 | 50,000 | 76.06% |
| 8400-536-90-07 | CONTINGENCY - SEWER | 11,659 | - | 50,000 | 50,000 | 50,000 | 0.00% |
| 8400-536-90-16 | TERMINATION PAY | 33,744 | 79,483 | 60,000 | 60,000 | 60,000 | 0.00% |
| 8400-536-90-18 | BAD DEBT WRITE-OFF | 17,388 | 50,573 | 80,000 | 80,000 | 80,000 | 0.00% |
| 8400-536-90-33 | PAY PLAN UPDATE-PHASE II | - | 423,463 | - | - | - | - |
| 8500-536-30-32 | ACCOUNTING & AUDITING | 35,000 | - | - | - | - | - |
| 8500-536-30-45 | INSURANCE | 485,213 | 632,800 | 616,986 | 616,986 | 709,535 | 15.00% |
| 8500-536-30-58 | OPEB EXPENDITURE | (41,623) | (75,068) | - | - | - | - |
| 8600-536-30-59 | DEPRECIATION | 662,870 | 679,428 | - | - | - | - |
| | Total Non-Departmental | 6,536,029 | 13,947,963 | 5,497,463 | 5,775,863 | 5,942,985 | 2.89% |
| | TOTAL EXPENSE | 11,867,207 | 19,300,179 | 13,006,353 | 13,369,640 | 14,249,351 | 6.58% |





PUBLIC UTILITIES

DEPARTMENT DESCRIPTION

Under the direction of the City’s Public Works Director, the Public Utilities Department provides administrative and technical support to the City’s water treatment and distribution systems as well as its wastewater treatment and collection system. Services provided to the utilities include general administration, drafting, GIS, engineering, design, and project management. In addition, with oversight from the Finance Department, the Public Utilities Department also collects utility billing revenue, provides customer service, and carries out meter reading activities for all customers.

DEPARTMENT GOALS & OBJECTIVES

In support of the City Strategic Plan Priorities and Strategies, Competent and Effective Government, Goal #3 is to provide quality, cost-effective public services; the Public Utilities Department will continue to research techniques for improving efficiency and effectiveness with regards to its drafting, GIS, engineering, project management, and design functions. The Utilities Department is looking for ways to improve customer service, and increase the amount of new, more efficient water reading units installed. The Department will also continue to stay informed about the best practices and technologies with regard to billing and revenue collection and will implement them whenever possible.





| | | |
|------------------|----------------------------|----------------------------|
| Function | Water & Sewer Revenue Fund | Department |
| Public Utilities | Summary | Public Utilities |
| | 536 | Programs Capital Positions |



| Program | Title | Budget By Program | FTE Positions | PTE Positions |
|-------------------------|-----------------------------|---------------------|---------------|---------------|
| 3100 | ADMINISTRATION UTILITIES | \$ 836,015 | 7 | - |
| 3120 | CUSTOMER SERVICE UTILITIES | 909,160 | 7 | - |
| 3130 | METER READING UTILITIES | 285,079 | 4 | - |
| 3140 | ENVIRONMENTAL COMPLIANCE WW | 252,707 | 3 | - |
| 8100 | FUND TRANSFERS W & WW | 4,933,800 | - | - |
| 8400 | CONTINGENCIES W & WW | 299,650 | - | - |
| 8500 | INSURANCE W & WW | 709,535 | - | - |
| Department Total | | \$ 8,225,946 | 21 | 0 |

Capital Requests

| | | |
|--------------|----------------------------|----------------|
| 3100 | AUTOCAD 2024 SOFTWARE | 8,000 |
| 3100 | IMAGEPROGRAF TM 395 | 7,500 |
| 3120 | CUST. SERVICE AREA REMODEL | 142,500 |
| TOTAL | | 158,000 |

| Summary by Category | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/Projected |
|-------------------------|------------------|-------------------|------------------|-------------------|------------------|-----------------------------|
| Personnel Services | 921,620 | 890,117 | 1,410,835 | 1,411,525 | 1,560,885 | 0.11 |
| Operating Expenses | 1,427,496 | 1,599,492 | 1,172,886 | 1,194,486 | 1,331,261 | 0.11 |
| Subtotal | 2,349,116 | 2,489,609 | 2,583,721 | 2,606,011 | 2,892,146 | 0.11 |
| Capital Outlay | 10,821 | 35,816 | 138,000 | 138,000 | 158,000 | 0.14 |
| Fund Transfers | 5,328,300 | 12,116,050 | 4,596,477 | 4,896,477 | 4,933,800 | 0.01 |
| Other Uses | 66,269 | 553,548 | 242,000 | 220,400 | 242,000 | 0.10 |
| Department Total | 7,754,506 | 15,195,023 | 7,560,198 | 7,860,888 | 8,225,946 | 0.05 |



| Authorized Personnel FTE | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | Included vacancy FY23-24 |
|---|-------------------|-------------------|--------------------|----------------------|---------------------|--------------------------------|
| Public Works Director | 1 | 1 | 1 | 1 | 1 | - |
| Public Works Deputy Director for Utilities | - | - | 1 | 1 | 1 | - |
| Administrative Assistant | 1 | 1 | 1 | 1 | 1 | - |
| Project Manager | - | - | 1 | 1 | 1 | - |
| Civil Engineer | 1 | 1 | 1 | 1 | 1 | - |
| GIS Engineering Specialist | 1 | 1 | 1 | 1 | - | - |
| Customer Service Supervisor | 1 | 1 | 1 | 1 | - | - |
| Customer Service Rep. I | - | - | 1 | 1 | 3 | - |
| Customer Service Rep. II | - | - | 2 | 2 | 2 | - |
| Billing Clerk | 1 | 1 | 1 | 1 | - | - |
| Customer Service Rep. III | - | - | 2 | 2 | 1 | 1 |
| Field Customer Service Representative | 2 | 4 | 3 | 3 | 2 | - |
| Meter Reader I | 1 | - | 1 | 1 | - | - |
| Environmental Compliance Inspector | - | - | 1 | 1 | 1 | - |
| Backflow & Water Conservation Tech. | - | - | 1 | 1 | 1 | - |
| Environmental Compliance Manager | - | - | 1 | 1 | - | 1 |
| Assistant Project Manager | 1 | 1 | - | - | 1 | - |
| Customer Service Manager | 1 | - | - | - | 1 | - |
| Customer Service Repr. I | 2 | 4 | - | - | - | - |
| Customer Service Repr. II | 2 | - | - | - | - | - |
| Customer Service Repr III | - | 1 | - | - | - | - |
| Meter Reader II | 1 | - | - | - | 1 | - |
| Buyer | - | - | - | - | 1 | - |
| Lead Meter Reader | - | - | - | - | 1 | - |
| Environmental Compliance Supervisor | - | - | - | - | 1 | 1 |
| Total | 16 | 16 | 20 | 20 | 21 | 3 |



| Function | Water & Sewer Revenue Fund | | Program | | | |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Utilities | Public Utilities | | Administration | | | |
| | 536 | | 3100 | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 536-10-12 | REGULAR SALARIES & WAGES | 355,063 | 358,497 | 462,071 | 462,071 | 533,508 |
| 536-10-14 | OVERTIME | 1,031 | 2,224 | - | - | 9,500 |
| 536-10-16 | CHRISTMAS BONUS | 500 | 500 | 600 | 600 | 800 |
| 536-10-21 | FICA TAXES | 26,589 | 27,734 | 36,122 | 36,122 | 41,602 |
| 536-10-22 | FLORIDA RETIREMENT SYSTEM | 6,680 | 8,043 | 10,363 | 10,363 | 12,461 |
| 536-10-23 | LIFE & HEALTH INSURANCE | 56,400 | 50,760 | 68,506 | 68,506 | 85,330 |
| 536-10-24 | EMPOWER RETIREMENT | 4,425 | 5,007 | 23,644 | 23,644 | 27,642 |
| | Subtotal | 450,688 | 452,765 | 601,306 | 601,306 | 710,843 |
| OPERATING | | | | | | |
| 536-30-31 | PROFESSIONAL SVCS | 18,164 | 4,395 | 24,000 | 24,000 | 32,000 |
| 536-30-34 | OTHER CONTRACTUAL SVCS | - | - | 45,000 | 66,600 | - |
| 536-30-40 | TRAVEL & PER DIEM | 481 | 788 | 3,000 | 3,000 | 3,200 |
| 536-30-41 | COMMUNICATION SVC | 4,870 | 3,242 | 5,200 | 5,200 | 5,200 |
| 536-30-42 | TRANSPORTATION & POSTAGE | 3 | 8 | 182 | 182 | 182 |
| 536-30-46 | REPAIRS & MAINTENANCE | 2,587 | 1,826 | 4,500 | 4,500 | 3,800 |
| 536-30-47 | PRINTING & BINDING | 465 | 1,191 | 1,000 | 1,000 | 1,000 |
| 536-30-51 | OFFICE SUPPLIES | 919 | 993 | 2,040 | 2,040 | 22,040 |
| 536-30-52 | OPERATING SUPPLIES | 9,537 | 13,734 | 22,550 | 22,550 | 33,750 |
| 536-30-54 | BOOKS, PUB, SUBSCRIPTIONS | 1,795 | 1,235 | 2,900 | 2,900 | 2,500 |
| 536-30-55 | EMPLOYEE STUDY EXPENSE | 957 | 2,322 | 4,000 | 4,000 | 4,000 |
| 536-30-56 | VEHICLE REPAIR & MAINTENANCE | 624 | 1,297 | 2,000 | 2,000 | 2,000 |
| | Subtotal | 40,402 | 31,031 | 116,372 | 137,972 | 109,672 |
| CAPITAL OUTLAY | | | | | | |
| 536-60-64 | MACHINERY & EQUIPMENT | 10,821 | 7,513 | 73,000 | 73,000 | 15,500 |
| | Subtotal | 10,821 | 7,513 | 73,000 | 73,000 | 15,500 |
| | PROGRAM TOTAL | 501,911 | 491,309 | 790,678 | 812,278 | 836,015 |



| Function | Water & Sewer Revenue Fund | | Program | | | |
|---------------------------|----------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Utilities | Public Utilities | | Customer Service | | | |
| | 536 | | 3120 | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 536-10-12 | REGULAR SALARIES & WAGES | 176,139 | 181,075 | 244,984 | 244,984 | 272,738 |
| 536-10-14 | OVERTIME | - | - | 11,500 | 11,500 | 1,000 |
| 536-10-16 | BONUS | 300 | 600 | 700 | 700 | 700 |
| 536-10-21 | FICA TAXES | 12,986 | 12,711 | 19,675 | 19,675 | 20,995 |
| 536-10-22 | FLORIDA RETIREMENT | 4,048 | 4,603 | 6,528 | 6,528 | 7,427 |
| 536-10-23 | LIFE & HEALTH INSURANCE | 60,160 | 60,160 | 79,924 | 79,924 | 85,330 |
| 536-10-24 | EMPOWER RETIREMENT | (7,200) | 104 | 12,791 | 13,481 | 13,201 |
| | Subtotal | 246,433 | 259,253 | 376,102 | 376,792 | 401,391 |
| OPERATING | | | | | | |
| 536-30-34 | OTHER CONTRACT SVCS | 107,068 | 122,269 | 117,800 | 117,800 | 128,100 |
| 536-30-41 | COMMUNICATION SVCS | 1,351 | 2,084 | 5,485 | 5,485 | 7,505 |
| 536-30-42 | TRANSPORTATION | 60,453 | 64,990 | 73,795 | 73,795 | 81,280 |
| 536-30-43 | UTILITY SERVICES | 9,539 | 11,151 | 11,100 | 11,100 | 11,450 |
| 536-30-46 | REPAIR & MAINTENANCE | 35,696 | 48,376 | 67,778 | 67,778 | 108,484 |
| 536-30-47 | PRINTING & BINDING | 11,185 | 15,609 | 18,750 | 18,750 | 18,200 |
| 536-30-51 | OFFICE SUPPLIES | 3,324 | 6,247 | 9,750 | 9,750 | 8,750 |
| 536-30-52 | OPERATING SUPPLIES | - | - | 500 | 500 | 500 |
| 536-30-55 | EMPLOYEE STUDY EXPENSE | - | - | 2,000 | 2,000 | 1,000 |
| | Subtotal | 228,616 | 270,726 | 306,958 | 306,958 | 365,269 |
| CAPITAL OUTLAY | | | | | | |
| 536-60-62 | BUILDINGS | - | - | - | - | 142,500 |
| 536-60-64 | MACHINERY & EQUIPMENT | - | 28,303 | 5,000 | 5,000 | - |
| | Subtotal | - | 28,303 | 5,000 | 5,000 | 142,500 |
| | PROGRAM TOTAL | 475,049 | 558,282 | 688,060 | 688,750 | 909,160 |



| Function | Water & Sewer Revenue Fund | | Program | | | |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Utilities | Public Utilities | | Meter Reading | | | |
| | 536 | | 3130 | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 536-10-12 | REGULAR SALARIES & WAGES | 156,535 | 116,215 | 163,847 | 163,847 | 159,823 |
| 536-10-14 | OVERTIME | 1,635 | 4,347 | 4,500 | 4,500 | 7,500 |
| 536-10-16 | BONUS | 400 | 400 | 400 | 400 | 400 |
| 536-10-21 | FICA TAXES | 11,921 | 8,207 | 12,534 | 12,534 | 12,831 |
| 536-10-23 | LIFE & HEALTH INSURANCE | 45,120 | 40,420 | 45,671 | 45,671 | 48,760 |
| 536-10-24 | EMPOWER RETIREMENT | 8,888 | 8,510 | 9,766 | 9,766 | 10,040 |
| | Subtotal | 224,499 | 178,099 | 236,718 | 236,718 | 239,354 |
| OPERATING | | | | | | |
| 536-30-34 | OTHER CONTRACTUAL SVCS | - | - | 18,400 | 18,400 | 15,100 |
| 536-30-41 | COMMUNICATION SVCS | 1,734 | 3,201 | 4,620 | 4,620 | 3,600 |
| 536-30-46 | REPAIR & MAINTENANCE | 1,108 | 972 | 5,475 | 5,475 | 4,475 |
| 536-30-52 | OPERATING SUPPLIES | 11,843 | 13,642 | 23,665 | 23,665 | 21,300 |
| 536-30-55 | EMPLOYEE STUDY EXPENSE | - | 60 | 1,000 | 1,000 | 500 |
| 536-30-56 | VEHICLE REPAIR & MAINTENANCE | 2,333 | 1,495 | 1,650 | 1,650 | 750 |
| | Subtotal | 17,018 | 19,370 | 54,810 | 54,810 | 45,725 |
| CAPITAL OUTLAY | | | | | | |
| 536-60-64 | MACHINERY & EQUIPMENT | - | - | 60,000 | 60,000 | - |
| | Subtotal | - | - | 60,000 | 60,000 | - |
| | PROGRAM TOTAL | 241,517 | 197,469 | 351,528 | 351,528 | 285,079 |



| Function | Water & Sewer Revenue Fund | | Program | | | |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Utilities | Public Utilities | | Environmental Compliance | | | |
| | 536 | | 3140 | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 536-10-12 | REGULAR SALARIES & WAGES | - | - | 141,971 | 141,971 | 150,697 |
| 536-10-14 | OVERTIME | - | - | 700 | 700 | 1,000 |
| 536-10-16 | CHRISTMAS BONUS | - | - | 300 | 300 | 300 |
| 536-10-21 | FICA TAXES | - | - | 10,930 | 10,930 | 11,628 |
| 536-10-23 | LIFE & HEALTH INSURANCE | - | - | 34,253 | 34,253 | 36,570 |
| 536-10-24 | EMPOWER RETIREMENT | - | - | 8,555 | 8,555 | 9,102 |
| | Subtotal | - | - | 196,709 | 196,709 | 209,297 |
| OPERATING | | | | | | |
| 536-30-31 | PROFESSIONAL SVCS | - | - | 10,000 | 10,000 | 10,000 |
| 536-30-34 | OTHER CONTRACTUAL SVCS | - | - | 1,100 | 1,100 | 7,200 |
| 536-30-40 | TRAVEL & PER DIEM | - | - | 1,500 | 1,750 | 2,000 |
| 536-30-41 | OPER EXP/ COMMUNICATION SVCS | - | - | 1,960 | 1,960 | 2,160 |
| 536-30-42 | TRANSPORTATION & POSTAGE | - | - | 2,000 | 2,000 | 2,500 |
| 536-30-46 | REPAIRS & MAINTENANCE | - | - | 8,000 | 7,750 | 8,000 |
| 536-30-47 | PRINTING & BINDING | - | - | 2,500 | 2,500 | 2,500 |
| 536-30-52 | OPERATING SUPPLIES | - | - | 5,800 | 5,800 | 5,800 |
| 536-30-54 | BOOKS, PUB, SUBSCRIPTIONS | - | - | 100 | 100 | - |
| 536-30-55 | EMPLOYEE STUDY EXPENSE | - | - | 550 | 550 | 1,000 |
| 536-30-56 | VEHICLE REPAIR & MAINTENANCE | - | - | 2,250 | 2,250 | 2,250 |
| | Subtotal | - | - | 35,760 | 35,760 | 43,410 |
| CAPITAL OUTLAY | | | | | | |
| | PROGRAM TOTAL | - | - | 232,469 | 232,469 | 252,707 |



| Function | Water & Sewer Revenue Fund | | Program | | | |
|-----------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Utilities | Public Utilities | | Projects | | | |
| | 536 | | 8100, 8400, 8500, 8600 | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| FUND TRANSFERS | | | | | | |
| 536-91-01 | TRANSFER TO GENERAL FUND | 1,800,000 | 2,300,000 | 2,300,000 | 2,300,000 | 2,300,000 |
| 536-91-02 | TRANSFER TO GEN FUND (ADDL) | - | 1,358,316 | - | - | - |
| 536-91-03 | TRANSFER TO W&S R&R (ADDL) | - | 3,976,526 | - | - | - |
| 536-91-42 | TRANSFER TO W&S R&R FUND | 3,036,700 | 4,188,050 | 2,000,000 | 2,300,000 | 2,300,000 |
| 536-91-66 | TRANSFER TO SEWER IMPACT | 491,600 | 293,158 | 296,477 | 296,477 | 333,800 |
| | Subtotal | 5,328,300 | 12,116,050 | 4,596,477 | 4,896,477 | 4,933,800 |
| OTHER USES | | | | | | |
| 536-90-04 | UNEMPLOYMENT COMP. | - | - | 2,000 | 2,000 | 2,000 |
| 536-90-06 | CONTINGENCY - WATER | 3,478 | 29 | 50,000 | 28,400 | 50,000 |
| 536-90-07 | CONTINGENCY - SEWER | 11,659 | - | 50,000 | 50,000 | 50,000 |
| 536-90-16 | TERMINATION PAY | 33,744 | 79,483 | 60,000 | 60,000 | 60,000 |
| 536-90-18 | BAD DEBT WRITE-OFF | 17,388 | 50,573 | 80,000 | 80,000 | 80,000 |
| 536-90-33 | PAY PLAN UPDATE-PHASE II | - | 423,463 | - | - | - |
| | Subtotal | 66,269 | 553,548 | 242,000 | 220,400 | 242,000 |
| OPERATING | | | | | | |
| 536-30-32 | ACCOUNTING & AUDITING | 35,000 | 41,205 | 42,000 | 42,000 | 57,650 |
| 536-30-45 | INSURANCE | 485,213 | 632,800 | 616,986 | 616,986 | 709,535 |
| 536-30-58 | OPEB EXPENDITURE | (41,623) | (75,068) | - | - | - |
| 536-30-59 | DEPRECIATION | 662,870 | 679,428 | - | - | - |
| | Subtotal | 1,141,460 | 1,278,365 | 658,986 | 658,986 | 767,185 |
| CAPITAL OUTLAY | | | | | | |
| | PROGRAM TOTAL | 6,536,029 | 13,947,963 | 5,497,463 | 5,775,863 | 5,942,985 |



Public Utilities Department Priorities, Strategies, Goals & Objectives

The Public Utilities Department is in alignment with the City's Strategic Plan Priorities and Strategies. Departmental performance measures include key performance indicators (KPIs) that track progress toward short-term goals. The Public Utilities Department demonstrates the impact of their activities on the achievement of immediate goals, helping city officials make informed decisions about funding and resource allocation for the long-term goals. The long-term goals, performance measures will involve tracking trends and outcomes over a more extended period particularly the emphasis on Competent and Effective Government, Goal #3 revolves around delivering quality and cost-effective public services. Here are the outlined objectives:

1. *Enhancing Operational Excellence:* The Public Utilities Department remains dedicated to refining its operational processes. This involves ongoing research into methodologies that can amplify efficiency and efficacy across drafting, GIS, engineering, project management, and design functions.
2. *Technology Innovations:* Improving customer service, and increasing the amount of new, more efficient water reading units installed. A two-pronged approach includes amping up customer service experiences and increasing the integration of advanced water reading units. These new units promise enhanced efficiency and accuracy.
3. *Teamwork Makes a Difference:* Collaboration with other City departments, agencies, and partners to share ideas, resources, and creative solutions for public services.45. *Evaluating and Adapting:* They're always checking how well their plans work. They gather feedback, study outcomes, and adjust their strategies to keep improving service quality. Implementing best practices and technologies with regard to billing and revenue collection.
4. *Thinking Green:* Focusing on environmentally friendly practices (paperless billing). Department explores eco-friendly solutions that align with the City's sustainability goals.
5. *Professional Customer Service:* Implementing best practices and technologies with regard to billing and revenue collection. The Department is committed to keeping up with the latest industry practices and technologies when it comes to billing and revenue collection. Whenever feasible, these cutting-edge solutions will be put into action to improve overall operations. Friendly customer service is all about making your experience positive, easy, and enjoyable. When you reach out for help with your utility needs, you can expect a warm and welcoming interaction from our dedicated team.

Public Utilities Services Outcome: Results and Accomplishments

The annual review outcome for a Public Utilities department reflects effective management and provision of essential services to the community.

Following are the points of the Parks and Recreation Department annual review, required by the City's policies and regulations:

- *Reliable Service Delivery:* The Department consistently provides reliable water and sewer services to residents and businesses without significant interruptions.
- *Customer Service:* High-quality customer service is a priority, with responsive and courteous staff addressing inquiries, billing, and service requests promptly. Compared to last year, customer service Improved by 1.3%. In FY 2024 the Department is aiming for more improvements of 1.2%.



- *Timely and Accurate Billing:* The Department consistently generates accurate utility bills and ensures they are delivered to customers on time.
- *Billing Dispute Resolution:* The Department effectively resolves billing disputes and discrepancies promptly and to the satisfaction of customers.
- *Multiple Payment Options:* Customers have access to various payment options, including online, in-person, and automatic payment methods, enhancing convenience.
- *Clear Communication:* The Department provides clear and transparent communication about billing procedures, rates, and any changes to utility services. In FY 2023, there was an increase of 320 more customer phone calls answered, representing nearly 7% compared to the previous year's volume.
- *Billing Assistance Programs:* Low-income and vulnerable customers are offered assistance programs or flexible payment arrangements to ensure access to essential services.
- *Data Security:* Customer data is securely managed to protect sensitive information and ensure compliance with data privacy regulations.
- *Water Meter Installations:* In FY 2023, an additional 47 new water meters were installed, marking an increase of nearly 22% compared to the previous year's installations.
- *Efficient Collections:* Collections efforts, when necessary, are fair and conducted in compliance with applicable laws and regulations.
- *Emergency Response:* The Department demonstrates a swift and effective response to water or sewer emergencies, such as leaks or pipe breaks.
- *Financial Management:* The Department manages its budget effectively, ensuring financial stability and responsible resource allocation.
- *Technological Integration:* Utilization of advanced technology and data analytics improves system monitoring, maintenance, and response times. In FY23 Online Service Application was implemented, to allow customers to view their bills, make payments, and access account information easily.

Recommendations for Improvement: In the departmental successful performance outcome, there are some recommendations for improvement:

- *24/7 Customer Support:* Explore the possibility of providing round-the-clock customer support to accommodate customers with diverse schedules.
- *Self-Service Options:* Implement self-service portals that enable customers to manage their accounts, set up payment plans, and track their water usage.
- *Language Accessibility:* Ensure that customer support services and communications are available in multiple languages to serve a diverse community.
- *Wait Time Improvement:* Improve customers' average wait time to 3 minutes and 20 seconds.
- *Customer Feedback Mechanism:* Establish a system for collecting customer feedback and suggestions for service improvement.

The annual review for a Public Utilities Customer Service and Billing department indicates a commitment to providing excellent customer service while managing billing processes effectively. Continuously improving digital services, communication, and support options will enhance the customer experience and satisfaction. Additionally, efforts to assist vulnerable customers and educate the community on utility conservation can contribute to a well-rounded and successful department.



Public Utilities Department's Key Performance Indicators (KPIs)

| Strategic Plan Priority | Strategic Plan Goal | Measures Type | Program Performance | Actual FY 2020-21 | Actual FY 2021-22 | Estimated FY 2022-23 | Projected FY 2023-24 |
|--|---------------------|---------------|--|-------------------|-------------------|----------------------|----------------------|
| Competent & Effective Government | Goal #3 | Efficiency | Number of Water Units Served | 12,050 | 11,905 | 12,065 | 12,067 |
| Competent & Effective Government | Goal #3 | Efficiency | Average Daily Water Flow in Million Gallons | 3.50 | 3.43 | 3.68 | 3.70 |
| Competent & Effective Government | Goal #4 | Efficiency | Answered Phone Calls | 4,200 | 4,550 | 4,870 | 5,000 |
| Competent & Effective Government | Goal #5 | Efficiency | Call Center Average Wait Times | 3.2 min | 3.9 min | 3.6 min | 3.2 min |
| Competent & Effective Government | Goal #3 | Outcome | New Water Meters Installed | 115 | 214 | 261 | 265 |
| Competent & Effective Government | Goal #4 | Outcome | Customer Service Improvements as % of plan reviews, completed within fiscal year | 13.00% | 15.50% | 16.80% | 18.00% |
| Total Public Utilities Services | | | | 16,369 | 16,673 | 17,200 | 17,335 |





WATER

DEPARTMENT DESCRIPTION

Under the supervision of the Public Works Director, the Water Department provides quality water for drinking and personal use to residents and visitors of the City of Eustis. The Department ensures provision and quality of water and adequate distribution pressure and capacity throughout the City. It also manages a backflow and water conservation program as well as provision of reclaimed water resources. The Water Department also runs the Eastern Water System which provides water to the communities of Sorrento Springs and Heathrow County Estates. As well, the Department ensures proper maintenance, repair, and inspection of all treatment and distribution assets to comply with all State and Federal regulations.

DEPARTMENT GOALS & OBJECTIVES

In support of the City's Strategic Plan Goal #1, to be a beautiful, livable city with a vibrant lakefront identity, and in support of Goal #3, to provide quality, cost-effective public services, the Water Department will continue to provide high quality water for drinking and personal use which meets all regulations and guidelines. Whenever possible, the Department will find ways to improve the efficiency and effectiveness of its processes and technologies to provide an even better value to the residents and customers of the Water System.





| | | |
|------------------|----------------------------|----------------------------|
| Function | Water & Sewer Revenue Fund | Department |
| Public Utilities | Summary | Water |
| | 533 | Programs Capital Positions |

| Program | Title | Budget By Program | FTE Positions | PTE Positions |
|-------------------------|--------------------------|---------------------|------------------|---------------|
| 3300 | ADMINISTRATION W | \$ 390,905 | 2 | - |
| 3310 | TREATMENT W | 848,239 | 4 | - |
| 3320 | DISTRIBUTION W | 1,292,471 | 15 | - |
| 3330 | GROUND MAINTENANCE W | 224,785 | 4 | - |
| 3360 | EASTERN WATER PLANT W | 242,760 | 1 | - |
| Department Total | | \$ 2,999,160 | 26 | - |
| Capital Requests | | | | |
| 3300 | SECURITY CAMERAS | | 24,000 | |
| 3320 | GROUND PENETRATING RADAR | | 24,000 | |
| 3320 | UTILITY LINE LOCATOR KIT | | 6,000 | |
| 3360 | CHLORINE ANALYZERS | | 15,000 | |
| TOTAL | | | \$ 69,000 | |

| Summary by Category | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/Projected |
|-------------------------|------------------|------------------|------------------|-------------------|------------------|-----------------------------|
| Personnel Services | 1,232,632 | 1,192,026 | 1,361,927 | 1,361,927 | 1,637,823 | 0.20 |
| Operating Expenses | 761,461 | 857,732 | 1,271,050 | 1,301,702 | 1,292,337 | (0.01) |
| Subtotal | 1,994,093 | 2,049,758 | 2,632,977 | 2,663,629 | 2,930,160 | 0.10 |
| Capital Outlay | 41,685 | 572 | 122,700 | 122,700 | 69,000 | (0.44) |
| Department Total | 2,035,778 | 2,050,330 | 2,755,677 | 2,786,329 | 2,999,160 | 0.08 |



| Authorized Personnel FTE | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | Included vacancy FY23-24 |
|------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|--------------------------------|
| Water Superintendent | 1 | 1 | 1 | 1 | 1 | - |
| Administrative Assistant | - | - | 1 | 1 | - | - |
| Utility Supervisor | 2 | 2 | 2 | 2 | 2 | - |
| Operator A | - | - | 1 | 1 | - | - |
| Operator B | 1 | 2 | - | - | - | - |
| Operator C-2 | - | - | 2 | 2 | - | - |
| Utility Foreman | 1 | 1 | 1 | 1 | 2 | 1 |
| Utility Project Inspector | - | 1 | 1 | 1 | 1 | - |
| Utility Worker I | 2 | 3 | 4 | 4 | 4 | 2 |
| Utility Worker II | 1 | - | 1 | 1 | 2 | - |
| Heavy Equipment Operator | 1 | 1 | 1 | 1 | 2 | 1 |
| Utility Line Location Technician | - | - | 1 | 1 | - | - |
| Maintenance Worker I | 4 | 5 | 3 | 3 | 3 | - |
| Utility Lead Worker | 1 | 1 | 1 | 1 | - | 1 |
| Project Inspector I | - | - | 1 | 1 | - | 1 |
| Lead Operator | 1 | - | 1 | 1 | - | - |
| Deputy Director PW for Utilities | - | 1 | - | - | - | - |
| Senior Staff Assistant | 1 | 1 | - | - | 1 | - |
| Operator C-1 | 1 | 1 | - | - | - | - |
| Operator Trainee | 1 | 1 | - | - | - | - |
| Utility Worker III | 2 | 1 | - | - | 3 | - |
| Utility Line Locator Tech | 1 | 1 | - | - | - | - |
| Maintenance Worker II | 1 | - | - | - | 1 | - |
| Backflow & Water Conservation Tech | 1 | 1 | - | - | - | - |
| Operator B with Dual | - | - | - | - | 1 | - |
| Operator C-I with Dual | - | - | - | - | 1 | - |
| Lead Operator Dual | - | - | - | - | 1 | - |
| Lead Operator C-I | - | - | - | - | 1 | 1 |
| Total | 23 | 24 | 22 | 22 | 26 | 7 |



| Function | Water & Sewer Revenue Fund | | Program | | | |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Utilities | Water | | Administration | | | |
| | 533 | | 3300 | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 533-10-12 | REGULAR SALARIES & WAGES | 159,207 | 187,930 | 116,429 | 116,429 | 119,961 |
| 533-10-14 | OVERTIME | - | - | - | - | 300 |
| 533-10-16 | CHRISTMAS BONUS | 200 | 300 | 200 | 200 | 200 |
| 533-10-21 | FICA TAXES | 12,192 | 12,773 | 11,016 | 11,016 | 9,216 |
| 533-10-23 | LIFE & HEALTH INSURANCE | 27,260 | 31,020 | 22,836 | 22,836 | 24,380 |
| 533-10-24 | EMPOWER RETIREMENT | 8,528 | 11,052 | 6,986 | 6,986 | 7,216 |
| | Subtotal | 207,387 | 243,075 | 157,467 | 157,467 | 161,273 |
| OPERATING | | | | | | |
| 533-30-31 | PROFESSIONAL SVCS | 50,463 | 45,432 | 164,500 | 192,822 | 115,500 |
| 533-30-34 | OTHER CONTRACTUAL SVCS | 11,512 | 13,003 | 19,640 | 19,640 | 19,640 |
| 533-30-40 | TRAVEL & PER DIEM | - | 651 | 1,000 | 1,000 | 1,000 |
| 533-30-41 | COMMUNICATION SVCS | 1,089 | 1,328 | 1,960 | 1,960 | 2,360 |
| 533-30-42 | TRANSPORTATION & POSTAGE | 716 | 488 | 1,400 | 1,400 | 1,400 |
| 533-30-43 | UTILITY SVCS | 8,493 | 10,424 | 11,200 | 11,200 | 12,200 |
| 533-30-46 | REPAIR & MAINTENANCE | 4,962 | 6,964 | 13,500 | 13,500 | 17,202 |
| 533-30-47 | PRINTING & BINDING | 180 | 954 | 1,000 | 1,000 | 1,000 |
| 533-30-48 | PROMOTIONAL ACTIVITIES | 3,736 | 2,063 | 5,000 | 5,000 | 5,000 |
| 533-30-51 | OFFICE SUPPLIES | 1,687 | 2,172 | 2,500 | 2,500 | 2,500 |
| 533-30-52 | OPERATING SUPPLIES | 10,759 | 13,393 | 20,950 | 20,950 | 22,950 |
| 533-30-54 | BOOKS, PUB, SUBSCRIPTIONS | 2,081 | 1,544 | 2,550 | 2,550 | 2,380 |
| 533-30-55 | EMPLOYEE STUDY EXPENSE | 1,042 | 365 | 1,500 | 1,500 | 1,500 |
| 533-30-56 | VEHICLE REPAIR & MAINTENANCE | 826 | 645 | 1,000 | 1,000 | 1,000 |
| | Subtotal | 97,546 | 99,426 | 247,700 | 276,022 | 205,632 |
| CAPITAL OUTLAY | | | | | | |
| 533-60-64 | MACHINERY & EQUIPMENT | 5,692 | - | 24,000 | 24,000 | 24,000 |
| | Subtotal | 5,692 | 0 | 24,000 | 24,000 | 24,000 |
| | PROGRAM TOTAL | 310,625 | 342,501 | 429,167 | 457,489 | 390,905 |



| Function | Water & Sewer Revenue Fund | | Program | | | |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Utilities | Water | | Water Treatment | | | |
| | 533 | | 3310 | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 533-10-12 | REGULAR SALARIES & WAGES | 197,101 | 170,658 | 198,944 | 198,944 | 221,184 |
| 533-10-14 | OVERTIME | 7,082 | 6,471 | 11,000 | 11,000 | 11,000 |
| 533-10-16 | CHRISTMAS BONUS | 400 | 500 | 400 | 400 | 400 |
| 533-10-21 | FICA TAXES | 14,499 | 12,078 | 16,092 | 16,092 | 17,793 |
| 533-10-23 | LIFE & HEALTH INSURANCE | 47,000 | 42,300 | 45,671 | 45,671 | 48,760 |
| 533-10-24 | EMPOWER RETIREMENT | 11,214 | 11,055 | 12,597 | 12,597 | 13,932 |
| | Subtotal | 277,296 | 243,062 | 284,704 | 284,704 | 313,069 |
| OPERATING | | | | | | |
| 533-30-31 | PROFESSIONAL SVCS | - | 12,000 | 24,000 | 24,000 | 24,000 |
| 533-30-34 | OTHER CONTRACTUAL SVCS | 11,859 | 11,595 | 36,900 | 36,900 | 18,450 |
| 533-30-40 | TRAVEL & PER DIEM | - | 1,106 | 2,000 | 2,000 | 2,000 |
| 533-30-41 | COMMUNICATION SVCS | 3,808 | 2,781 | 10,120 | 10,120 | 14,320 |
| 533-30-43 | UTILITY SVCS | 173,393 | 211,342 | 220,000 | 220,000 | 280,000 |
| 533-30-46 | REPAIR & MAINTENANCE | 58,929 | 44,569 | 103,700 | 103,700 | 87,000 |
| 533-30-52 | OPERATING SUPPLIES | 73,536 | 69,399 | 88,000 | 88,000 | 100,000 |
| 533-30-54 | BOOKS, PUB, SUBSCRIPTIONS | 325 | - | 350 | 350 | - |
| 533-30-55 | EMPLOYEE STUDY EXPENSE | 963 | 1,914 | 3,000 | 3,000 | 4,400 |
| 533-30-56 | VEHICLE REPAIR & MAINTENANCE | 2,721 | 2,053 | 6,950 | 6,950 | 5,000 |
| | Subtotal | 325,534 | 356,759 | 495,020 | 495,020 | 535,170 |
| CAPITAL OUTLAY | | | | | | |
| 533-60-63 | IMPROV. OTHER THAN BLDGS | - | - | 17,200 | 17,200 | - |
| | Subtotal | - | - | 17,200 | 17,200 | - |
| PROGRAM TOTAL | | 602,830 | 599,821 | 796,924 | 796,924 | 848,239 |



| Function | Water & Sewer Revenue Fund | | Program | | | |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Utilities | Water | | Distribution | | | |
| | 533 | | 3320 | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 533-10-12 | REGULAR SALARIES & WAGES | 428,374 | 348,887 | 503,421 | 503,421 | 601,459 |
| 533-10-14 | OVERTIME | 5,829 | 12,750 | 15,000 | 15,000 | 15,000 |
| 533-10-16 | CHRISTMAS BONUS | 1,200 | 1,000 | 1,300 | 1,300 | 1,500 |
| 533-10-21 | FICA TAXES | 32,573 | 25,168 | 39,759 | 39,759 | 47,274 |
| 533-10-23 | LIFE & HEALTH INSURANCE | 123,140 | 107,160 | 148,430 | 148,430 | 182,850 |
| 533-10-24 | EMPOWER RETIREMENT | 23,602 | 19,411 | 31,106 | 31,106 | 36,988 |
| | Subtotal | 614,718 | 514,376 | 739,016 | 739,016 | 885,071 |
| OPERATING | | | | | | |
| 533-30-31 | PROFESSIONAL SVCS | 58,061 | 62,000 | 62,000 | 62,000 | 62,000 |
| 533-30-34 | OTHER CONTRACTUAL SVCS | 1,440 | 1,440 | 1,900 | 1,900 | 1,900 |
| 533-30-40 | TRAVEL & PER DIEM | - | 1,535 | 2,500 | 2,500 | 2,500 |
| 533-30-41 | COMMUNICATION SVCS | 6,210 | 5,837 | 10,000 | 10,000 | 11,000 |
| 533-30-46 | REPAIR & MAINTENANCE | 106,809 | 175,664 | 203,000 | 203,000 | 203,000 |
| 533-30-52 | OPERATING SUPPLIES | 42,272 | 47,887 | 70,000 | 70,000 | 68,800 |
| 533-30-54 | BOOKS, PUB, SUBSCRIPTIONS | 405 | - | 800 | 800 | 500 |
| 533-30-55 | EMPLOYEE STUDY EXPENSE | 1,604 | 2,030 | 3,000 | 3,000 | 10,200 |
| 533-30-56 | VEHICLE REPAIR & MAINTENANCE | 12,815 | 4,013 | 17,500 | 17,500 | 17,500 |
| | Subtotal | 229,616 | 300,406 | 370,700 | 370,700 | 377,400 |
| CAPITAL OUTLAY | | | | | | |
| 533-60-64 | MACHINERY & EQUIPMENT | 20,393 | 572 | 67,500 | 67,500 | 30,000 |
| | Subtotal | 20,393 | 572 | 67,500 | 67,500 | 30,000 |
| | PROGRAM TOTAL | 864,727 | 815,354 | 1,177,216 | 1,177,216 | 1,292,471 |



| Function | Water & Sewer Revenue Fund | | Program | | | |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Utilities | Water | | Ground Maintenance | | | |
| | 533 | | 3330 | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 533-10-12 | REGULAR SALARIES & WAGES | 34,090 | 35,458 | 67,222 | 67,222 | 136,998 |
| 533-10-14 | OVERTIME | 386 | 417 | 4,000 | 4,000 | 4,000 |
| 533-10-16 | CHRISTMAS BONUS | 100 | 100 | 200 | 200 | 400 |
| 533-10-21 | FICA TAXES | 2,645 | 3,304 | 5,464 | 5,464 | 10,817 |
| 533-10-23 | LIFE & HEALTH INSURANCE | 11,280 | 10,340 | 22,836 | 22,836 | 48,760 |
| 533-10-24 | EMPOWER RETIREMENT | 1,818 | 2,656 | 4,274 | 4,274 | 8,460 |
| | Subtotal | 50,319 | 52,275 | 103,996 | 103,996 | 209,435 |
| OPERATING | | | | | | |
| 533-30-46 | REPAIR & MAINTENANCE | 503 | 3,190 | 4,500 | 4,500 | 4,500 |
| 533-30-52 | OPERATING SUPPLIES | 5,533 | 9,471 | 9,700 | 9,700 | 9,850 |
| 533-30-56 | VEHICLE REPAIR & MAINTENANCE | 654 | 743 | 1,000 | 1,000 | 1,000 |
| | Subtotal | 6,690 | 13,404 | 15,200 | 15,200 | 15,350 |
| CAPITAL OUTLAY | | | | | | |
| | PROGRAM TOTAL | 57,009 | 65,679 | 119,196 | 119,196 | 224,785 |



| Function | Water & Sewer Revenue Fund | | Program | | | |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Utilities | Water | | Backflow/Conservation | | | |
| | 533 | | 3340 | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 533-10-12 | REGULAR SALARIES & WAGES | 41,063 | 41,659 | - | - | - |
| 533-10-16 | CHRISTMAS BONUS | 100 | 100 | - | - | - |
| 533-10-21 | FICA TAXES | 2,454 | 2,402 | - | - | - |
| 533-10-23 | LIFE & HEALTH INSURANCE | 11,280 | 10,340 | - | - | - |
| 533-10-24 | EMPOWER RETIREMENT | 2,371 | 2,599 | - | - | - |
| | Subtotal | 57,268 | 57,100 | - | - | - |
| OPERATING | | | | | | |
| 533-30-34 | OTHER CONTRACTUAL SVCS | - | 790 | - | - | - |
| 533-30-41 | COMMUNICATION SVCS | 432 | 522 | - | - | - |
| 533-30-42 | TRANSPORTATION & POSTAGE | 1,650 | 2,092 | - | - | - |
| 533-30-46 | REPAIR & MAINTENANCE | 3,824 | 3,977 | - | - | - |
| 533-30-47 | PRINTING & BINDING | 1,570 | 1,738 | - | - | - |
| 533-30-52 | OPERATING SUPPLIES | 1,415 | 1,691 | - | - | - |
| 533-30-54 | BOOKS, PUB, SUBSCRIPTIONS | 100 | - | - | - | - |
| 533-30-55 | EMPLOYEE STUDY EXPENSE | 15 | - | - | - | - |
| 533-30-56 | VEHICLE REPAIR & MAINTENANCE | 56 | - | - | - | - |
| | Subtotal | 9,062 | 10,810 | - | - | - |
| | PROGRAM TOTAL | 66,330 | 67,910 | - | - | - |



| Function | Water & Sewer Revenue Fund | | Program | | | |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Utilities | Water | | Eastern Water System | | | |
| | 533 | | 3360 | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 533-10-12 | REGULAR SALARIES & WAGES | 20,548 | 60,549 | 51,384 | 51,384 | 45,482 |
| 533-10-14 | OVERTIME | 3,281 | 3,911 | 6,000 | 6,000 | 5,000 |
| 533-10-16 | CHRISTMAS BONUS | 100 | - | 100 | 100 | 100 |
| 533-10-21 | FICA TAXES | 921 | 4,885 | 4,398 | 4,398 | 3,480 |
| 533-10-23 | LIFE & HEALTH INSURANCE | 6,580 | 9,400 | 11,418 | 11,418 | 12,190 |
| 533-10-24 | EMPOWER RETIREMENT | (5,786) | 3,393 | 3,444 | 3,444 | 2,723 |
| | Subtotal | 25,644 | 82,138 | 76,744 | 76,744 | 68,975 |
| OPERATING | | | | | | |
| 533-30-31 | PROFESSIONAL SVCS | 37,842 | 27,920 | 53,000 | 55,330 | 53,000 |
| 533-30-34 | OTHER CONTRACTUAL SVCS | 4,130 | 2,750 | 2,850 | 2,850 | 8,205 |
| 533-30-40 | TRAVEL & PER DIEM | - | - | 700 | 700 | 700 |
| 533-30-41 | COMMUNICATION SVCS | 1,534 | 1,615 | 3,980 | 3,980 | 4,580 |
| 533-30-43 | UTILITY SVCS | 23,749 | 27,227 | 27,000 | 27,000 | 36,000 |
| 533-30-46 | REPAIR & MAINTENANCE | 10,125 | 8,146 | 36,000 | 36,000 | 34,500 |
| 533-30-52 | OPERATING SUPPLIES | 10,073 | 9,149 | 17,500 | 17,500 | 20,500 |
| 533-30-54 | BOOKS, PUB, SUBSCRIPTIONS | 75 | - | 100 | 100 | - |
| 533-30-55 | EMPLOYEE STUDY EXPENSE | 15 | 35 | 700 | 700 | 700 |
| 533-30-56 | VEHICLE REPAIR & MAINTENANCE | 1,146 | 85 | 600 | 600 | 600 |
| | Subtotal | 88,689 | 76,927 | 142,430 | 144,760 | 158,785 |
| CAPITAL OUTLAY | | | | | | |
| 533-60-63 | IMPROV. OTHER THAN BLDGS | 15,600 | - | 14,000 | 14,000 | - |
| 533-60-64 | MACHINERY & EQUIPMENT | - | - | - | - | 15,000 |
| | Subtotal | 15,600 | - | 14,000 | 14,000 | 15,000 |
| | PROGRAM TOTAL | 129,933 | 159,065 | 233,174 | 235,504 | 242,760 |



| Function | | Water & Sewer Revenue Fund | | | Program | |
|------------------|----------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Utilities | | Water | | | Reclaimed Distribution | |
| | | 533 | | | 3370 | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| OPERATING | | | | | | |
| 533-30-46 | REPAIR & MAINTENANCE | 4,324 | - | - | - | - |
| | Subtotal | 4,324 | - | - | - | - |
| | PROGRAM TOTAL | 4,324 | - | - | - | - |



WASTEWATER

DEPARTMENT DESCRIPTION

Under the supervision of the Public Works Director, the Wastewater Department provides high quality collection, treatment, and disposal of wastewater for customers inside and outside the City of Eustis and ensures sanitary conditions for health and quality of life. The Department maintains its collection system and lift stations to ensure delivery to its treatment facilities. It also runs its treatment facilities in compliance with all regulatory and environmental requirements and maintains its laboratory to ensure all standards are met. The Wastewater Department also handles the disposal of the material, or sludge, remaining after the treatment process.

DEPARTMENT GOALS & OBJECTIVES

In support of the City's Strategic Plan Goal #1, to be a beautiful, livable city with a vibrant lakefront identity and Goal #3, to provide quality, cost-effective public services, the Wastewater Department will maintain high levels of readiness within the utilities organization replacement program; accomplished through due diligence in identifying, ordering and replacing key components as specified through infrastructure loss speculating and maintenance records analysis. Also, the Department will maintain award winning quality compliance through concentrated efforts of manpower and perseverance, economic management, and process knowledge.





| | | |
|------------------|----------------------------|----------------------------|
| Function | Water & Sewer Revenue Fund | Department |
| Public Utilities | Summary | Wastewater |
| | 535 | Programs Capital Positions |



| Program | Title | Budget By Program | FTE Positions | PTE Positions |
|-------------------------|------------------------------|---------------------|---------------|---------------|
| 3500 | ADMINISTRATION WW | \$ 253,576 | 2 | - |
| 3510 | COLLECTION / LIFT STATION WW | 754,139 | 4 | - |
| 3520 | TREATMENT WW | 1,032,444 | 6 | - |
| 3530 | LABORATORY WW | 210,931 | 2 | - |
| 3540 | RECLAIMED WATER WW | 283,321 | 1 | - |
| 3550 | SLUDGE DISPOSAL WW | 185,600 | - | - |
| 3560 | EASTERN WASTEWATER PLANT WW | 197,379 | 1 | - |
| 3580 | EASTERN LIFT STATIONS WW | 106,855 | 1 | - |
| Department Total | | \$ 3,024,245 | 17 | 0 |

Capital Requests

| | | | | |
|--------------|---|--|-------------------|--|
| 3500 | BUILDING IMPROVEMENTS | | 23,000 | |
| 3510 | COMMUN. SYSTEM UPGRADE AT MAIN PLANT | | 24,800 | |
| 3510 | HOSES & CONNECTORS | | 24,000 | |
| 3520 | LIFT STATION RISER PIPE REPL. | | 10,000 | |
| 3520 | CLARIFIER TENSION ROD REPL. | | 12,000 | |
| 3520 | GRIT SYSTEM PUMP & MOTOR | | 23,500 | |
| 3520 | LATERAL CAMERA SYSTEM | | 10,000 | |
| 3540 | HYDRO TANK CONTROLS | | 18,000 | |
| 3540 | REUSE APV REPLACEMENT | | 22,000 | |
| 3540 | TRACTOR DISK ATTACHMENTS | | 8,000 | |
| 3580 | COMMUN. SYSTEM UPGRADE AT EASTERN PLANT | | 24,800 | |
| TOTAL | | | \$ 200,100 | |

| Summary by Category | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/Projected |
|-------------------------|------------------|------------------|------------------|-------------------|------------------|-----------------------------|
| Personnel Services | 1,029,076 | 915,368 | 1,194,358 | 1,194,358 | 1,263,445 | 0.06 |
| Operating Expenses | 1,033,473 | 1,097,966 | 1,356,120 | 1,368,570 | 1,560,700 | 0.14 |
| Subtotal | 2,062,549 | 2,013,334 | 2,550,478 | 2,562,928 | 2,824,145 | 0.10 |
| Capital Outlay | 14,374 | 41,492 | 140,000 | 159,495 | 200,100 | 0.25 |
| Department Total | 2,076,923 | 2,054,826 | 2,690,478 | 2,722,423 | 3,024,245 | 0.11 |



| Authorized Personnel FTE | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | Included vacancy FY23-24 |
|------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|--------------------------------|
| Senior Staff Assistant | 1 | 1 | 1 | 1 | 1 | - |
| Wastewater Superintendent | 1 | 1 | 1 | 1 | 1 | - |
| Lift Station Operator | 2 | 2 | 2 | 2 | 2 | - |
| Lift Station Mechanic | 1 | 1 | 1 | 1 | - | - |
| Utility Supervisor | 1 | 1 | 1 | 1 | 2 | - |
| Lead Operator | 1 | 2 | 2 | 2 | 1 | 1 |
| Operator A | 2 | 2 | 2 | 2 | - | - |
| Operator B | - | - | 1 | 1 | 1 | - |
| Utility Worker III | 1 | 1 | 1 | 1 | - | - |
| Operator C-I | 2 | 1 | 1 | 1 | 1 | 2 |
| Operator C-II | 1 | 1 | 1 | 1 | 1 | - |
| Laboratory Services Manager | - | - | 1 | 1 | 1 | - |
| Laboratory Tech | 1 | 1 | 1 | 1 | - | 1 |
| Maintenance Worker II | - | - | 1 | 1 | - | - |
| Utility Foreman | 1 | 1 | - | - | 1 | - |
| Utility Worker II | 1 | - | - | - | 1 | - |
| Laboratory Manager | 1 | 1 | - | - | - | - |
| Environmental Compliance Inspector | 1 | 1 | - | - | - | - |
| Utility Worker | - | - | - | - | 1 | - |
| Dual Operator A and B | - | - | - | - | 1 | - |
| Dual Operator A and C | - | - | - | - | 1 | - |
| Laboratory Technician | - | - | - | - | 1 | 1 |
| Total | 18 | 17 | 17 | 17 | 17 | 5 |



| Function | Water & Sewer Revenue Fund | | Program | | | |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Utilities | Wastewater | | Administration | | | |
| | 535 | | 3500 | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 535-10-12 | REGULAR SALARIES & WAGES | 98,070 | 96,471 | 116,582 | 116,582 | 115,081 |
| 535-10-14 | OVERTIME | - | - | 100 | 100 | 300 |
| 535-10-16 | CHRISTMAS BONUS | 200 | 200 | 200 | 200 | 200 |
| 535-10-21 | FICA TAXES | 4,019 | 6,477 | 8,942 | 8,942 | 8,842 |
| 535-10-22 | FLORIDA RETIREMENT SYSTEM | 4,981 | - | - | - | - |
| 535-10-23 | LIFE & HEALTH INSURANCE | 21,620 | 20,680 | 22,836 | 22,836 | 24,380 |
| 535-10-24 | EMPOWER RETIREMENT | (12,545) | 6,671 | 7,001 | 7,001 | 6,923 |
| | Subtotal | 116,345 | 130,499 | 155,661 | 155,661 | 155,726 |
| OPERATING | | | | | | |
| 535-30-31 | PROFESSIONAL SVCS | 230 | 3,078 | 34,500 | 34,500 | 59,350 |
| 535-30-34 | OTHER CONTRACTUAL SVCS | 3,152 | - | - | - | - |
| 535-30-40 | TRAVEL & PER DIEM | 411 | 490 | 2,200 | 2,200 | 2,200 |
| 535-30-41 | COMMUNICATION SVCS | 1,051 | 1,166 | 1,300 | 1,300 | 1,300 |
| 535-30-42 | TRANSPORTATION & POSTAGE | 203 | 138 | 200 | 200 | 200 |
| 535-30-46 | REPAIR & MAINTENANCE | 134 | 122 | 400 | 400 | 400 |
| 535-30-51 | OFFICE SUPPLIES | 2,861 | 1,389 | 2,500 | 2,500 | 3,000 |
| 535-30-52 | OPERATING SUPPLIES | 2,222 | 5,316 | 7,500 | 7,500 | 6,400 |
| 535-30-55 | EMPLOYEE STUDY EXPENSE | 929 | 655 | 1,600 | 1,600 | 1,600 |
| 535-30-56 | VEHICLE REPAIR & MAINTENANCE | 215 | 331 | 400 | 400 | 400 |
| | Subtotal | 11,408 | 12,685 | 50,600 | 50,600 | 74,850 |
| CAPITAL OUTLAY | | | | | | |
| 535-60-64 | MACHINERY & EQUIPMENT | - | - | - | - | 23,000 |
| | Subtotal | - | - | - | - | 23,000 |
| | PROGRAM TOTAL | 127,753 | 143,184 | 206,261 | 206,261 | 253,576 |



| Function | Water & Sewer Revenue Fund | | Program | | | |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Utilities | Wastewater | | Collection & Lift Station | | | |
| | 535 | | 3510 | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 535-10-12 | REGULAR SALARIES & WAGES | 141,971 | 154,441 | 162,404 | 162,404 | 205,456 |
| 535-10-14 | OVERTIME | 1,423 | 2,701 | 8,000 | 8,000 | 8,000 |
| 535-10-16 | CHRISTMAS BONUS | 300 | 300 | 300 | 300 | 400 |
| 535-10-21 | FICA TAXES | 10,149 | 11,883 | 13,059 | 13,059 | 16,360 |
| 535-10-22 | FLORIDA RETIREMENT SYSTEM | 13,848 | 16,531 | 18,784 | 18,784 | 26,218 |
| 535-10-23 | LIFE & HEALTH INSURANCE | 33,840 | 31,020 | 34,252 | 34,252 | 48,760 |
| 535-10-24 | EMPOWER RETIREMENT | (23,690) | (21,580) | 3,268 | 3,268 | 5,245 |
| | Subtotal | 177,841 | 195,296 | 240,067 | 240,067 | 310,439 |
| OPERATING | | | | | | |
| 535-30-31 | PROFESSIONAL SVCS | 17,997 | 12,545 | 10,000 | 19,300 | 10,000 |
| 535-30-34 | OTHER CONTRACTUAL SVCS | 169,988 | 166,337 | 169,000 | 169,000 | 227,000 |
| 535-30-40 | TRAVEL & PER DIEM | - | 1,143 | 1,500 | 1,500 | 1,500 |
| 535-30-41 | COMMUNICATION SVCS | 6,856 | 9,010 | 10,800 | 10,800 | 10,800 |
| 535-30-43 | UTILITY SVCS | 56,451 | 62,270 | 59,000 | 59,000 | 72,000 |
| 535-30-46 | REPAIR & MAINTENANCE | 20,679 | 34,458 | 38,000 | 30,000 | 30,000 |
| 535-30-52 | OPERATING SUPPLIES | 25,039 | 30,414 | 26,000 | 34,000 | 35,400 |
| 535-30-55 | EMPLOYEE STUDY EXPENSE | 30 | 355 | 1,800 | 1,800 | 4,200 |
| 535-30-56 | VEHICLE REPAIR & MAINTENANCE | 3,084 | 3,942 | 4,000 | 4,000 | 4,000 |
| | Subtotal | 300,124 | 320,474 | 320,100 | 329,400 | 394,900 |
| CAPITAL OUTLAY | | | | | | |
| 535-60-63 | IMPROV. OTHER THAN BLDGS | - | 6,869 | - | - | - |
| 535-60-64 | MACHINERY & EQUIPMENT | 14,374 | 19,553 | 44,000 | 44,000 | 48,800 |
| | Subtotal | 14,374 | 26,422 | 44,000 | 44,000 | 48,800 |
| | PROGRAM TOTAL | 492,339 | 542,192 | 604,167 | 613,467 | 754,139 |



| Function | Water & Sewer Revenue Fund | | Program | | | |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Utilities | Wastewater | | Treatment | | | |
| | 535 | | 3520 | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 535-10-12 | REGULAR SALARIES & WAGES | 253,686 | 190,902 | 281,381 | 281,381 | 335,306 |
| 535-10-14 | OVERTIME | 9,513 | 13,780 | 11,000 | 11,000 | 13,000 |
| 535-10-16 | CHRISTMAS BONUS | 600 | 400 | 600 | 600 | 700 |
| 535-10-21 | FICA TAXES | 17,366 | 14,722 | 22,413 | 22,413 | 26,699 |
| 535-10-23 | LIFE & HEALTH INSURANCE | 67,680 | 42,300 | 68,506 | 68,506 | 73,140 |
| 535-10-24 | EMPOWER RETIREMENT | 16,127 | (159) | 17,543 | 17,543 | 20,899 |
| | Subtotal | 364,972 | 261,945 | 401,443 | 401,443 | 469,744 |
| OPERATING | | | | | | |
| 535-30-31 | PROFESSIONAL SVCS | 17,238 | 12,642 | 28,500 | 31,650 | 24,000 |
| 535-30-34 | OTHER CONTRACTUAL SVCS | 1,078 | - | - | - | - |
| 535-30-40 | TRAVEL & PER DIEM | 1,962 | 2,247 | 4,400 | 4,400 | 5,500 |
| 535-30-41 | COMMUNICATION SVCS | 2,744 | 2,798 | 2,600 | 2,600 | 2,600 |
| 535-30-43 | UTILITY SVCS | 151,106 | 163,006 | 178,000 | 178,000 | 250,000 |
| 535-30-46 | REPAIR & MAINTENANCE | 34,070 | 31,114 | 40,000 | 40,000 | 52,700 |
| 535-30-52 | OPERATING SUPPLIES | 97,712 | 122,991 | 157,470 | 157,470 | 160,800 |
| 535-30-55 | EMPLOYEE STUDY EXPE | 2,095 | 4,315 | 5,000 | 5,000 | 9,800 |
| 535-30-56 | VEHICLE REPAIR & MAINTENANCE | 740 | 1,393 | 2,400 | 2,400 | 1,800 |
| | Subtotal | 308,745 | 340,506 | 418,370 | 421,520 | 507,200 |
| CAPITAL OUTLAY | | | | | | |
| 535-60-64 | MACHINERY & EQUIPMENT | - | - | 32,000 | 32,000 | 55,500 |
| | Subtotal | - | - | 32,000 | 32,000 | 55,500 |
| | PROGRAM TOTAL | 673,717 | 602,451 | 851,813 | 854,963 | 1,032,444 |



| Function | Water & Sewer Revenue Fund | | Program | | | |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Utilities | Wastewater | | Laboratory | | | |
| | 535 | | 3530 | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 535-10-12 | REGULAR SALARIES & WAGES | 109,280 | 96,217 | 120,100 | 120,100 | 111,137 |
| 535-10-14 | OVERTIME | 68 | - | 200 | 200 | 200 |
| 535-10-16 | CHRISTMAS BONUS | 200 | 200 | 200 | 200 | 200 |
| 535-10-21 | FICA TAXES | 7,651 | 6,299 | 9,219 | 9,219 | 8,533 |
| 535-10-22 | FLORIDA RETIREMENT SYSTEM | 8,233 | 6,768 | - | - | - |
| 535-10-23 | LIFE & HEALTH INSURANCE | 22,560 | 19,740 | 22,836 | 22,836 | 24,380 |
| 535-10-24 | EMPOWER RETIREMENT | (11,247) | (9,858) | 7,218 | 7,218 | 6,681 |
| | Subtotal | 136,745 | 119,366 | 159,773 | 159,773 | 151,131 |
| OPERATING | | | | | | |
| 535-30-31 | PROFESSIONAL SVCS | 5,956 | 18,708 | 14,000 | 14,000 | 12,400 |
| 535-30-34 | OTHER CONTRACTUAL SVCS | 9,442 | - | - | - | - |
| 535-30-40 | TRAVEL & PER DIEM | 564 | 1,175 | 2,200 | 2,200 | 2,200 |
| 535-30-46 | REPAIR & MAINTENANCE | 1,058 | 1,037 | 7,300 | 7,300 | 1,500 |
| 535-30-52 | OPERATING SUPPLIES | 29,094 | 28,828 | 32,000 | 32,000 | 42,800 |
| 535-30-54 | BOOKS, PUB, SUBSCRIPTIONS | 50 | - | 150 | 150 | 150 |
| 535-30-55 | EMPLOYEE STUDY EXPENSE | 375 | 680 | 750 | 750 | 750 |
| 535-30-56 | VEHICLE REPAIR & MAINTENANCE | - | 242 | - | - | - |
| | Subtotal | 46,539 | 50,670 | 56,400 | 56,400 | 59,800 |
| CAPITAL OUTLAY | | | | | | |
| 535-60-64 | MACHINERY & EQUIPMENT | - | 4,992 | - | - | - |
| | Subtotal | - | 4,992 | - | - | - |
| | PROGRAM TOTAL | 183,284 | 175,028 | 216,173 | 216,173 | 210,931 |



| Function | Water & Sewer Revenue Fund | | Program | | | |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Utilities | Wastewater | | Disposal | | | |
| | 535 | | 3540 | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 535-10-12 | REGULAR SALARIES & WAGES | 30,297 | 28,360 | 31,680 | 31,680 | 33,935 |
| 535-10-14 | OVERTIME | 19 | 334 | 600 | 600 | 400 |
| 535-10-16 | CHRISTMAS BONUS | 100 | 100 | 100 | 100 | 100 |
| 535-10-21 | FICA TAXES | 1,985 | 1,774 | 2,691 | 2,691 | 2,635 |
| 535-10-23 | LIFE & HEALTH INSURANCE | 10,340 | 10,340 | 11,418 | 11,418 | 12,190 |
| 535-10-24 | EMPOWER RETIREMENT | 1,778 | 1,714 | 1,937 | 1,937 | 2,061 |
| | Subtotal | 44,519 | 42,622 | 48,426 | 48,426 | 51,321 |
| OPERATING | | | | | | |
| 535-30-31 | PROFESSIONAL SVCS | 3,695 | 1,398 | 3,000 | 3,000 | 3,500 |
| 535-30-34 | OTHER CONTRACTUAL SVCS | 780 | - | - | - | - |
| 535-30-41 | COMMUNICATION SVCS | 458 | 1,059 | 1,000 | 1,000 | 1,000 |
| 535-30-43 | UTILITY SVCS | 76,900 | 93,106 | 95,000 | 95,000 | 122,000 |
| 535-30-46 | REPAIR & MAINTENANCE | 23,096 | 16,015 | 18,000 | 18,000 | 18,000 |
| 535-30-52 | OPERATING SUPPLIES | 20,839 | 24,886 | 38,000 | 38,000 | 38,000 |
| 535-30-56 | VEHICLE REPAIR & MAINTENANCE | 85 | 1,052 | 1,700 | 1,700 | 1,500 |
| | Subtotal | 125,853 | 137,516 | 156,700 | 156,700 | 184,000 |
| CAPITAL OUTLAY | | | | | | |
| 535-60-64 | MACHINERY & EQUIPMENT | - | - | 19,500 | 38,995 | 48,000 |
| | Subtotal | - | - | 19,500 | 38,995 | 48,000 |
| | PROGRAM TOTAL | 170,372 | 180,138 | 224,626 | 244,121 | 283,321 |



| Function | Water & Sewer Revenue Fund | | Program | | | |
|------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Utilities | Wastewater | | Sludge Disposal | | | |
| | 535 | | 3550 | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| 535-10-24 | EMPOWER RETIREMENT | (125) | 27 | - | - | - |
| | Subtotal | (125) | 27 | - | - | - |
| | OPERATING | | | | | |
| 535-30-34 | OTHER CONTRACTUAL SVCS | 104,108 | 98,704 | 170,000 | 170,000 | 130,000 |
| 535-30-41 | COMMUNICATION SVCS | 37 | - | - | - | - |
| 535-30-46 | REPAIR & MAINTENANCE | 3,866 | 2,603 | 5,000 | 8,000 | 17,000 |
| 535-30-52 | OPERATING SUPPLIES | 16,756 | 23,664 | 37,600 | 34,600 | 34,600 |
| 535-30-56 | VEHICLE REPAIR & MAINTENANCE | 2,157 | 575 | 4,000 | 4,000 | 4,000 |
| | Subtotal | 126,924 | 125,546 | 216,600 | 216,600 | 185,600 |
| | CAPITAL OUTLAY | | | | | |
| 535-60-63 | IMPROV OTHER THAN BLDGS | - | 10,078 | - | - | - |
| 535-60-64 | MACHINERY & EQUIPMENT | - | - | 44,500 | 44,500 | - |
| | Subtotal | - | 10,078 | 44,500 | 44,500 | - |
| | PROGRAM TOTAL | 126,799 | 135,651 | 261,100 | 261,100 | 185,600 |



| Function | Water & Sewer Revenue Fund | | Program | | | |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Utilities | Wastewater | | Eastern Wastewater Plant | | | |
| | 535 | | 3560 | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 535-10-12 | REGULAR SALARIES & WAGES | 51,436 | 45,493 | 95,637 | 95,637 | 46,470 |
| 535-10-14 | OVERTIME | 2,389 | 2,054 | 3,000 | 3,000 | 3,000 |
| 535-10-16 | CHRISTMAS BONUS | 200 | 100 | 200 | 200 | 100 |
| 535-10-21 | FICA TAXES | 3,118 | 3,645 | 7,347 | 7,347 | 3,800 |
| 535-10-23 | LIFE & HEALTH INSURANCE | 16,920 | 10,340 | 22,836 | 22,836 | 12,190 |
| 535-10-24 | EMPOWER RETIREMENT | 4,147 | 2,880 | 5,751 | 5,751 | 2,969 |
| | Subtotal | 78,210 | 64,512 | 134,771 | 134,771 | 68,529 |
| OPERATING | | | | | | |
| 535-30-31 | PROFESSIONAL SVCS | - | 655 | 3,300 | 3,300 | 3,300 |
| 535-30-34 | OTHER CONTRACTUAL SVCS | 2,191 | - | - | - | - |
| 535-30-40 | TRAVEL & PER DIEM | - | 209 | 1,100 | 1,100 | 1,100 |
| 535-30-41 | COMMUNICATION SVCS | 3,573 | 4,290 | 4,000 | 4,000 | 4,000 |
| 535-30-43 | UTILITY SVCS | 43,575 | 48,556 | 56,000 | 56,000 | 58,000 |
| 535-30-46 | REPAIR & MAINTENANCE | 8,824 | 8,317 | 12,000 | 12,000 | 16,500 |
| 535-30-52 | OPERATING SUPPLIES | 35,829 | 27,641 | 35,500 | 35,500 | 42,000 |
| 535-30-55 | EMPLOYEE STUDY EXPENSE | 75 | - | 650 | 650 | 2,750 |
| 535-30-56 | VEHICLE REPAIR & MAINTENANCE | 182 | 492 | 1,200 | 1,200 | 1,200 |
| | Subtotal | 94,249 | 90,160 | 113,750 | 113,750 | 128,850 |
| | PROGRAM TOTAL | 172,459 | 154,672 | 248,521 | 248,521 | 197,379 |



| Function | | Water & Sewer Revenue Fund | | | Program | |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Utilities | | Wastewater | | | Environmental Compliance | |
| | | 535 | | | 3570 | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 535-10-12 | REGULAR SALARIES & WAGES | 44,070 | 34,468 | - | - | - |
| 535-10-14 | OVERTIME | - | 98 | - | - | - |
| 535-10-16 | CHRISTMAS BONUS | 100 | 100 | - | - | - |
| 535-10-21 | FICA TAXES | 3,423 | 2,030 | - | - | - |
| 535-10-23 | LIFE & HEALTH INSURANCE | 11,280 | 10,340 | - | - | - |
| 535-10-24 | EMPOWER RETIREMENT | 2,433 | 2,677 | - | - | - |
| | Subtotal | 61,306 | 49,713 | - | - | - |
| OPERATING | | | | | | |
| 535-30-40 | TRAVEL & PER DIEM | 190 | - | - | - | - |
| 535-30-41 | COMMUNICATION SVCS | 429 | 481 | - | - | - |
| 535-30-47 | PRINTING & BINDING | 660 | - | - | - | - |
| 535-30-52 | OPERATING SUPPLIES | 1,090 | 2,161 | - | - | - |
| 535-30-56 | VEHICLE REPAIR & MAINTENANCE | 175 | 149 | - | - | - |
| | Subtotal | 2,544 | 2,791 | - | - | - |
| | PROGRAM TOTAL | 63,850 | 52,504 | - | - | - |



| Function | Water & Sewer Revenue Fund | | Program | | | |
|---------------------------|------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Utilities | Wastewater | | Eastern Lift Stations | | | |
| | 535 | | 3580 | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| PERSONNEL SERVICES | | | | | | |
| 535-10-12 | REGULAR SALARIES & WAGES | 33,649 | 35,005 | 35,563 | 35,563 | 36,941 |
| 535-10-14 | OVERTIME | 203 | 1,446 | 2,000 | 2,000 | 2,000 |
| 535-10-16 | CHRISTMAS BONUS | 100 | 100 | 100 | 100 | 100 |
| 535-10-21 | FICA TAXES | 2,151 | 2,293 | 2,882 | 2,882 | 2,987 |
| 535-10-23 | LIFE & HEALTH INSURANCE | 11,280 | 10,340 | 11,418 | 11,418 | 12,190 |
| 535-10-24 | EMPOWER RETIREMENT | 1,880 | 2,204 | 2,254 | 2,254 | 2,337 |
| | Subtotal | 49,263 | 51,388 | 54,217 | 54,217 | 56,555 |
| OPERATING | | | | | | |
| 535-30-40 | TRAVEL & PER DIEM | - | - | - | - | 1,100 |
| 535-30-41 | COMMUNICATION SVCS | 371 | 481 | 600 | 600 | 600 |
| 535-30-43 | UTILITY SVCS | 8,251 | 9,671 | 11,000 | 11,000 | 11,000 |
| 535-30-46 | REPAIR & MAINTENANCE | 1,845 | 1,114 | 2,000 | 2,000 | 2,000 |
| 535-30-52 | OPERATING SUPPLIES | 6,069 | 5,869 | 8,500 | 8,500 | 9,000 |
| 535-30-55 | EMPLOYEE STUDY EXPENSE | - | - | - | - | 800 |
| 535-30-56 | VEHICLE REPAIR & MAINTENANCE | 551 | 483 | 1,500 | 1,500 | 1,000 |
| | Subtotal | 17,087 | 17,618 | 23,600 | 23,600 | 25,500 |
| CAPITAL OUTLAY | | | | | | |
| 535-60-64 | MACHINERY & EQUIPMENT | - | - | - | - | 24,800 |
| | Subtotal | 0 | - | - | - | 24,800 |
| | PROGRAM TOTAL | 66,350 | 69,006 | 77,817 | 77,817 | 106,855 |



| Function | Water & Sewer Revenue Fund | | | | Program | |
|---------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| Public Utilities | Non-Departmental | | | Fund Transfers Contingencies | Insurance Other | |
| | 536 538 | | | | | |
| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
| TRANSFERS TO FUNDS | | | | | | |
| 8100-536-91-01 | TRANSFER TO GENERAL FUND | 1,800,000 | 2,300,000 | 2,300,000 | 2,300,000 | 2,300,000 |
| 8100-536-91-02 | TRANSFER TO GEN FUND (ADDL) | - | 1,358,316 | - | - | - |
| 8100-536-91-03 | TRANSFER TO W&S R&R (ADDL) | - | 3,976,526 | - | - | - |
| 8100-536-91-42 | TRANSFER TO W&S R&R FUND | 3,036,700 | 4,188,050 | 2,000,000 | 2,300,000 | 2,300,000 |
| 8100-536-91-66 | TRANSFER TO SEWER IMPACT | 491,600 | 293,158 | 296,477 | 296,477 | 333,800 |
| | Subtotal | 5,328,300 | 12,116,050 | 4,596,477 | 4,896,477 | 4,933,800 |
| CONTINGENCIES | | | | | | |
| 8400-536-30-32 | ACCOUNTING & AUDITING | - | 41,205 | 42,000 | 42,000 | 57,650 |
| 8400-536-90-04 | UNEMPLOYEMENT COMP. | - | - | 2,000 | 2,000 | 2,000 |
| 8400-536-90-06 | CONTINGENCY - WATER | 3,478 | 29 | 50,000 | 28,400 | 50,000 |
| 8400-536-90-07 | CONTINGENCY - SEWER | 11,659 | - | 50,000 | 50,000 | 50,000 |
| 8400-536-90-16 | TERMINATION PAY | 33,744 | 79,483 | 60,000 | 60,000 | 60,000 |
| 8400-536-90-18 | BAD DEBT WRITE-OFF | 17,388 | 50,573 | 80,000 | 80,000 | 80,000 |
| 8400-536-90-33 | PAY PLAN UPDATE-PHASE II | - | 423,463 | - | - | - |
| | Subtotal | 66,269 | 594,753 | 284,000 | 262,400 | 299,650 |
| INSURANCE | | | | | | |
| 8500-536-30-32 | ACCOUNTING & AUDITING | 35,000 | - | - | - | - |
| 8500-536-30-45 | INSURANCE | 485,213 | 632,800 | 616,986 | 616,986 | 709,535 |
| 8500-536-30-58 | OPEB EXPENDITURE | (41,623) | (75,068) | - | - | - |
| | Subtotal | 478,590 | 557,732 | 616,986 | 616,986 | 709,535 |
| DEPRECIATION | | | | | | |
| 8600-536-30-59 | DEPRECIATION | 662,870 | 679,428 | - | - | - |
| | Subtotal | 662,870 | 679,428 | - | - | - |
| | NON-DEPT TOTAL | 6,536,029 | 13,947,963 | 5,497,463 | 5,775,863 | 5,942,985 |



| | | |
|---------------------------|------------------------------|--------------|
| Fund Type | Reclaimed Water Project Fund | Profile |
| Project Fund Enterprise | Summary | Project Fund |
| Fund Family: Proprietary | | 8100 |

| Account | DESCRIPTION | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/ Projected |
|-----------|--|-------------------|-------------------|--------------------|----------------------|---------------------|------------------------------------|
| | BEGINNING FUND BALANCE | 172,122 | 169,694 | 173,118 | 167,509 | 170,109 | 1.55% |
| | REVENUE | | | | | | - |
| 361-10-00 | INTEREST | 208 | 451 | 150 | 2,600 | 2,600 | 0.00% |
| | TOTAL REVENUE | 208 | 451 | 150 | 2,600 | 2,600 | 0.00% |
| | TOTAL REVENUES & BALANCES | 172,330 | 170,145 | 173,268 | 170,109 | 172,709 | 1.53% |
| | EXPENDITURES | | | | | | - |
| 539-30-59 | DEPRECIATION | 2,636 | 2,636 | - | - | - | - |
| | TOTAL EXPENDITURES | 2,636 | 2,636 | - | - | - | - |
| | AVAILABLE BALANCE | 169,694 | 167,509 | 173,268 | 170,109 | 172,709 | 1.53% |
| | TOTAL ENDING FUND BALANCE | 169,694 | 167,509 | 173,268 | 170,109 | 172,709 | 1.53% |



| | | |
|---------------------------|------------------------|--------------|
| Fund Type | Water & Sewer R&R Fund | Profile |
| Project Fund Enterprise | Summary | Project Fund |
| Fund Family: Proprietary | | |

| Account | DESCRIPTION | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/ Projected |
|-----------|--------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|------------------------------------|
| | BEGINNING FUND BALANCE | 13,200,835 | 15,018,295 | 202,533 | 21,969,797 | 13,543,195 | -38.36% |
| | REVENUE | | | | | | - |
| 331-35-01 | ARPA GRANT | - | - | 5,334,843 | 5,334,843 | - | -100.00% |
| 338-10-00 | FUND BALANCE ACCESS | - | - | - | - | 7,437,942 | - |
| 361-10-00 | INTEREST | 4,091 | 36,073 | 3,000 | 230,000 | 235,000 | 2.17% |
| 381-40-00 | TRANSFER FROM W&S | 3,036,700 | 4,188,050 | 2,000,000 | 2,300,000 | 2,300,000 | 0.00% |
| 381-40-11 | TRANSFER FROM W&S (ADDL) | - | 3,976,526 | - | - | - | - |
| | TOTAL REVENUE | 3,040,791 | 8,200,649 | 7,337,843 | 7,864,843 | 9,972,942 | 26.80% |
| | TOTAL REVENUES & BALANCES | 16,241,626 | 23,218,944 | 7,540,376 | 29,834,640 | 23,516,137 | -21.18% |
| | EXPENDITURES | | | | | | - |
| 8400-536 | OPERATING EXPENSES | - | 14,000 | - | - | - | - |
| 536-30-59 | DEPRECIATION | 870,578 | 963,273 | - | - | - | - |
| 8600-533 | OPERATING EXPENSES | 44,208 | 18,584 | 844,500 | 1,690,190 | 3,476,500 | 105.69% |
| 8600-535 | OPERATING EXPENSES | 68,023 | 31,698 | 6,648,000 | 13,512,060 | 11,685,362 | -13.52% |
| 8600-537 | WATER PROJECTS | - | - | - | 239,264 | - | -100.00% |
| 8600-581 | WASTEWATER PROJECTS | - | 222,333 | - | - | - | - |
| 8800-581 | DEBT SERVICE | 240,522 | (741) | 849,931 | 849,931 | 572,601 | -32.63% |
| | TOTAL EXPENDITURES | 1,223,331 | 1,249,147 | 8,342,431 | 16,291,445 | 15,734,463 | -3.42% |
| | NET REVENUE (LOSS) | 1,817,460 | 6,951,502 | (1,004,588) | (8,426,602) | (5,761,521) | -31.63% |
| | AVAILABLE BALANCE | 15,018,295 | 21,969,797 | (802,055) | 13,543,195 | 7,781,674 | -42.54% |
| | TOTAL ENDING FUND BALANCE | 15,018,295 | 21,969,797 | (802,055) | 13,543,195 | 7,781,674 | -42.54% |



| Function | Department | Program |
|-----------------------------------|-----------------------------------|-----------------------------|
| Wastewater System Renew & Replace | Water & Sewer R&R Fund 535 536 | Wastewater Projects 8400 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|---------------------------|----------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| OPERATING EXPENSES | | | | | | |
| 536-30-53 | WATER CHEMICAL FEED | - | 14,000 | - | - | - |
| 536-30-59 | DEPRECIATION | 870,578 | 963,273 | - | - | - |
| | TOTAL | 870,578 | 977,273 | - | - | - |
| | TOTAL WASTEWATER PROJECTS | 870,578 | 977,273 | - | - | - |



| Function | Department | Program |
|------------------------------|------------------------|----------------|
| Water System Renew & Replace | Water & Sewer R&R Fund | Water Projects |
| | 533 | 8600 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|-----------------------------|--|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| WATER PROJECTS | | | | | | |
| 533-65-03 | ARDICE WELL | - | - | - | - | 73,500 |
| 533-65-07 | METER REPLACEMENT & REBUILD | - | - | 180,000 | 180,000 | 200,000 |
| 533-65-27 | FUEL TANK-CR44 | - | - | 15,000 | 15,000 | - |
| 533-65-51 | EASTERN WELL ONE | - | - | - | - | 130,000 |
| 533-65-68 | WATER DEPARTMENT CAR | - | - | 35,000 | 35,000 | - |
| 533-65-71 | ONE TON SERVICE TRUCK | - | - | 65,000 | 115,000 | 75,000 |
| 533-65-72 | HALF TON SERV PICKUP TRUCK | - | - | 50,000 | 105,426 | 55,000 |
| 533-65-83 | WATER R&R /COOLIDGE WATER MAIN EXPANSION | - | - | - | - | 1,000,000 |
| 533-65-84 | UTILITY RELOCATION | - | - | - | - | 200,000 |
| 533-66-06 | JEFFERIS CT GALVANIZED MAIN | - | - | 140,000 | 206,640 | - |
| 533-66-26 | WATER UTILITY SVCS | - | - | 37,500 | 75,000 | - |
| 533-66-27 | WATER TANK INSPECTION | - | - | - | 15,254 | - |
| 533-66-31 | WATER PUMP REPLACEMENT | 24,209 | 18,336 | 22,000 | 21,746 | 25,000 |
| 533-66-39 | STEVENS AVENUE MAIN | - | 248 | - | - | - |
| 533-66-40 | ARDICE GROUND STORAGE TANK | 19,999 | - | - | - | - |
| 533-66-42 | WATER R&R /HEATHROW WTP GROUND STOR.TANK | - | - | - | - | 80,000 |
| 533-66-44 | WATER DEP OFFICE & COMP CR44 | - | - | - | 80,000 | 800,000 |
| 533-66-45 | OFFICE GENERATOR | - | - | - | - | 120,000 |
| 533-66-49 | GRAND ISLAND WTP FUEL TANK | - | - | - | 30,160 | 275,000 |
| 533-66-50 | EASTERN AREA EXPANSION | - | - | - | 402,609 | - |
| 533-66-51 | CROM TANK | - | - | 300,000 | 343,355 | - |
| 533-66-52 | CAST IRON REPLACEMENT | - | - | - | 25,000 | - |
| 533-66-53 | YALE RETREAT RD | - | - | - | - | 90,000 |
| 533-66-54 | EQUIPMENT | - | - | - | - | 28,000 |
| 533-66-55 | SORRENTO PINES W WATERLINE | - | - | - | 40,000 | 325,000 |
| TOTAL WATER PROJECTS | | 44,208 | 18,584 | 844,500 | 1,690,190 | 3,476,500 |



| Function | Department | Program |
|-----------------------------------|------------------------|---------------------|
| Wastewater System Renew & Replace | Water & Sewer R&R Fund | Wastewater Projects |
| | 535 | 8600 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|----------------------------|----------------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| WASTEWATER PROJECTS | | | | | | |
| 535-66-01 | BAY STATE SOUTH SEWER | - | - | - | 11,840 | - |
| 535-66-10 | FLOATING SOLAR PANELS | - | - | - | - | 1,500,000 |
| 535-66-16 | CR 44 FORCE MAIN | - | - | - | - | 50,000 |
| 535-66-41 | TANK CLEANING | - | - | - | - | 200,000 |
| 535-66-43 | SUBMERSIBLE PUMP | 58,823 | 31,698 | 105,000 | 174,902 | 70,000 |
| 535-66-45 | EFFLUENT PUMP & MOTOR | - | - | 36,000 | 65,775 | 42,000 |
| 535-66-46 | COOLIDGE SEWER MAIN EXPANS. | - | - | - | - | 1,800,000 |
| 535-66-49 | CRANE TRUCK | - | - | 135,000 | 135,000 | 65,000 |
| 535-66-50 | LIFT STATION CONTROL PANELS | - | - | 30,000 | 48,996 | 30,000 |
| 535-66-57 | MANHOLE REHABILITATION | 9,200 | - | - | - | - |
| 535-66-59 | PICKUP TRUCK | - | - | 36,000 | 50,000 | 55,000 |
| 535-66-65 | UMATILLA INTERCONNECTION | - | - | - | 8,943 | - |
| 535-66-70 | EASTERN WWTP EXPANSION | - | - | - | - | 79,420 |
| 535-66-76 | LIFT STATION GENERATOR | - | - | 250,000 | 353,972 | 95,000 |
| 535-66-77 | LIFT STATION #9 REHAB. | - | - | - | 538,465 | - |
| 535-66-81 | MCCULLOCHS ALLEY SEWER | - | - | - | 230,000 | - |
| 535-66-84 | INFILTRATION & INTRUSION | - | - | 150,000 | 213,047 | 190,000 |
| 535-66-86 | MAIN WWTP EXPANSION | - | - | 4,750,000 | 9,998,820 | 7,437,942 |
| 535-66-88 | HOLDING POND IMPROVEMENTS | - | - | 1,000,000 | 1,617,000 | - |
| 535-66-92 | MACHINERY & EQUIPMENT | - | - | 56,000 | 56,000 | 36,000 |
| 535-66-95 | EASTERN PLANT TURBINE | - | - | - | - | 35,000 |
| 535-66-98 | WATER LEGISLATION IMPACT | - | - | 100,000 | 9,300 | - |
| | TOTAL WASTEWATER PROJECTS | 68,023 | 31,698 | 6,648,000 | 13,512,060 | 11,685,362 |



| Function | Department | Program |
|-----------------------------------|-------------------------------|-----------------------------|
| Wastewater System Renew & Replace | Water & Sewer R&R Fund 537 | Wastewater Projects 8600 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|----------------------------------|-------------------------|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| WASTEWATER PROJECTS | | | | | | |
| 537-68-01 | PROJECTSREHAB SLIP-LINE | - | - | - | 239,264 | - |
| TOTAL WASTEWATER PROJECTS | | - | - | - | 239,264 | - |



| Function | Department | Program |
|-----------------------------------|-------------------------------|----------------------------------|
| Wastewater System Renew & Replace | Water & Sewer R&R Fund 581 | Wastewater Projects 8600 8800 |

| Account | DESCRIPTION | Actual Expenditures FY20-21 | Actual Expenditures FY21-22 | Adopted Expenditures FY22-23 | Projected Expenditures FY22-23 | Proposed Expenditures FY23-24 |
|----------------------------------|---|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|
| WASTEWATER PROJECTS | | | | | | |
| 8600-581-70-72 | DEBT SERVICE - INTEREST | - | 222,333 | - | - | - |
| 8800-581-70-71 | DEBT SERVICE - PRINCIPAL | - | - | 589,167 | 589,167 | 340,000 |
| 8800-581-70-72 | DEBT SERVICE - INTEREST | 238,022 | (741) | 260,764 | 260,764 | 232,601 |
| 8800-581-70-73 | OTHER DEBT SERV COST (SERIES 2016 BOND) | 2,500 | - | - | - | - |
| TOTAL WASTEWATER PROJECTS | | 240,522 | 221,592 | 849,931 | 849,931 | 572,601 |
| PROJECTS GRAND TOTAL | | 1,155,308 | 1,217,449 | 1,694,431 | 2,779,385 | 4,049,101 |

TRUST & AGENCY FUNDS



Trust & Agency Funds Summary Fiscal Year 2023-24

| Estimated Revenues & Expenditures | Fire Prevention Impact Fund FY 23-24 | Greenwood Cemetery Fund FY 23-24 | Police Pension Fund FY 23-24 | Fire Pension Fund FY 23-24 |
|--|--|---|------------------------------------|----------------------------------|
| Beginning Estimated Fund Balance | \$ 87,542 | \$ 299,835 | \$ 22,784,388 | \$ 12,875,633 |
| Estimated Revenues: | | | | |
| Fed. Gr. Economic Development | - | - | - | - |
| Local Ordinan | - | - | - | - |
| Interest Income | 4,500 | 6,000 | 3,453,000 | 2,915,000 |
| Sale of Lots | - | 6,000 | - | - |
| Other Misc. Income | - | 200 | - | - |
| Impact Fees | 38,000 | - | - | - |
| Transfers In | - | 5,000 | - | - |
| Total Estimated Revenues | 42,500 | 17,200 | 3,453,000 | 2,915,000 |
| Total Estimated Revenues & Balances | 130,042 | 317,035 | 26,237,388 | 15,790,633 |
| Estimated Expenditures/Expenses: | | | | |
| General Governmental Services | - | 40,000 | - | - |
| Public Safety | 600 | - | 1,900,000 | 1,250,000 |
| Physical Environment | - | - | - | - |
| Transportation | - | - | - | - |
| Economic Environment | - | - | - | - |
| Culture and Recreation | - | - | - | - |
| Debt Service | - | - | - | - |
| Other Financing Sources (Uses) | 800 | 3,000 | - | - |
| Total Estimated Expenditures/Expenses | 1,400 | 43,000 | 1,900,000 | 1,250,000 |
| Reserve | - | 274,035 | 24,337,388 | 14,540,633 |
| Total Appropriated Expend. & Reserves | 1,400 | 317,035 | 26,237,388 | 15,790,633 |
| Available Estimated Balance | 128,642 | - | - | - |
| Ending Estimated Fund Balance | \$ 128,642 | \$ 274,035 | \$ 24,337,388 | \$ 14,540,633 |

Trust & Agency Funds Summary (Continued)
Fiscal Year 2023-24

| Parks & Rec. Capital Expansion Impact Fund FY 23-24 | Law Enforcement Capital Expansion Impact Fund FY 23-24 | Water Impact Trust Fund FY 23-24 | Sewer Impact Trust Fund FY 23-24 | Economic Development Trust Fund FY 23-24 | Library Capital Expansion Impact Fund FY 23-24 | Total Trust & Agencies Funds FY 23-24 |
|--|---|---|---|---|---|--|
| \$ 306,107 | \$ 408,027 | \$ 7,431,168 | \$ 6,494,014 | \$ 104,650 | \$ 94,602 | \$ 50,885,966 |
| - | - | - | - | 38,500 | - | 38,500 |
| - | - | - | - | 8,000 | - | 8,000 |
| 5,000 | 8,200 | 66,000 | 19,000 | 2,500 | 1,500 | 6,480,700 |
| - | - | - | - | - | - | 6,000 |
| - | - | - | - | 273,642 | - | 273,842 |
| 90,000 | 36,000 | 100,000 | 360,000 | - | 40,000 | 664,000 |
| - | - | - | 333,800 | 55,000 | - | 393,800 |
| 95,000 | 44,200 | 166,000 | 712,800 | 377,642 | 41,500 | 7,864,842 |
| 401,107 | 452,227 | 7,597,168 | 7,206,814 | 482,292 | 136,102 | 58,750,808 |
| - | - | - | 400,000 | 83,280 | - | 523,280 |
| - | 200,600 | - | - | - | - | 3,351,200 |
| - | - | 1,125,000 | - | - | - | 1,125,000 |
| - | - | - | - | - | - | - |
| - | - | - | - | 398,500 | - | 398,500 |
| 600 | - | - | - | - | 16,600 | 17,200 |
| - | - | - | 283,337 | - | - | 283,337 |
| 2,500 | 465 | 3,000 | 8,000 | - | 1,000 | 18,765 |
| 3,100 | 201,065 | 1,128,000 | 691,337 | 481,780 | 17,600 | 5,717,282 |
| 398,007 | 251,162 | 6,469,168 | 6,515,477 | - | 118,502 | 52,904,372 |
| 401,107 | 452,227 | 7,597,168 | 7,206,814 | 481,780 | 136,102 | 58,621,654 |
| - | - | - | - | 512 | - | 129,154 |
| \$ 398,007 | \$ 251,162 | \$ 6,469,168 | \$ 6,515,477 | \$ 512 | \$ 118,502 | \$ 53,033,526 |

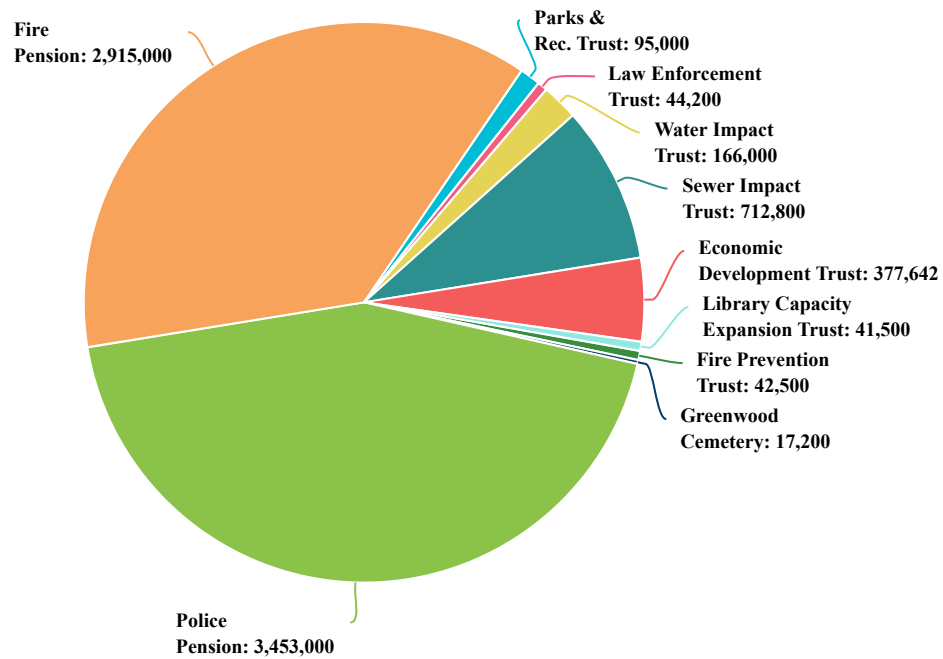
Figure 31:

Budget Trust & Agency Funds FY 23-24 : Revenues vs. Expenditures

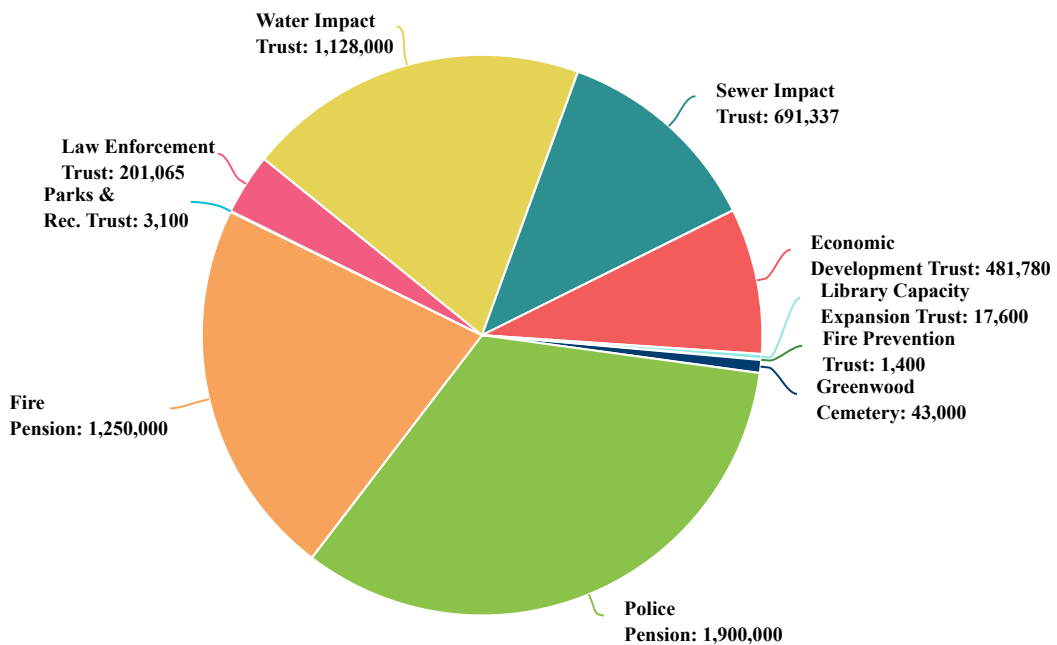
Total Revenues - \$7,864,842

Total Expenditures - \$5,717,282

Revenues



Expenditures





| | | |
|-----------------------------|--|---------------|
| Fund Type | Fire Prevention Capital Expansion Trust Fund | Profile |
| Impact Fee Governmental | Summary | Nonmajor Fund |
| Fund Family: Trust & Agency | | |

| Account | DESCRIPTION | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/ Projected |
|-----------------|--|-------------------|-------------------|--------------------|----------------------|---------------------|------------------------------------|
| | BEGINNING FUND BALANCE | 129,637 | 148,043 | 179,361 | 186,038 | 87,542 | -52.94% |
| | REVENUE | | | | | | |
| 361-10-00 | INTEREST | 235 | 636 | 150 | 4,000 | 4,500 | 12.50% |
| 363-20-10 | FIRE IMPACT FEES | 19,300 | 39,080 | 30,000 | 37,500 | 38,000 | 1.33% |
| | TOTAL REVENUE | 19,535 | 39,716 | 30,150 | 41,500 | 42,500 | 2.41% |
| | TOTAL REVENUES & BALANCES | 149,172 | 187,759 | 209,511 | 227,538 | 130,042 | -42.85% |
| 2230-522 | | | | | | | |
| 522-30-32 | ACCOUNTING & AUDITING | 550 | 549 | 580 | 580 | 600 | 3.45% |
| 522-60-01 | GEAR ROOM | - | - | 50,000 | 50,000 | - | -100.00% |
| 522-60-13 | FIRE BOAT CARPORT | - | - | 70,000 | 70,000 | - | -100.00% |
| 522-60-64 | MACHINERY & EQUIPMENT | - | - | - | 18,966 | - | -100.00% |
| 522-91-01 | TRANSFER TO GENERAL FUND | 579 | 1,172 | 465 | 450 | 800 | 77.78% |
| | TOTAL EXPENDITURES | 1,129 | 1,721 | 121,045 | 139,996 | 1,400 | -99.00% |
| | TOTAL ENDING FUND BALANCE | 148,043 | 186,038 | 88,466 | 87,542 | 128,642 | 46.95% |



| | | |
|-----------------------------|-------------------------------|---------------|
| Fund Type | Greenwood Cemetery Trust Fund | Profile |
| Impact Fee Governmental | Summary | Nonmajor Fund |
| Fund Family: Trust & Agency | | |

| Account | DESCRIPTION | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/ Projected |
|-----------------|--------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|------------------------------------|
| | BEGINNING FUND BALANCE | 269,591 | 278,229 | 294,087 | 285,820 | 299,835 | 0.05 |
| | REVENUE | | | | | | |
| 361-10-00 | INTEREST | 446 | 1,003 | 240 | 5,905 | 6,000 | 0.02 |
| 364-10-00 | CEMETERY LOT SALES | 7,785 | 6,882 | 7,000 | 5,500 | 6,000 | 0.09 |
| 366-30-00 | CEMETERY SMITH TRUST | 1,481 | 1,509 | 500 | 50 | 200 | 3.00 |
| 369-90-00 | CANCEL PY EXPEND. | 200 | - | - | - | - | - |
| 381-01-00 | TRANSFER FROM GEN. FUND | - | - | 5,000 | 5,000 | 5,000 | 0.00 |
| | TOTAL REVENUE | 9,912 | 9,394 | 12,740 | 16,455 | 17,200 | 0.05 |
| | TOTAL REVENUES & BALANCES | 279,503 | 287,623 | 306,827 | 302,275 | 317,035 | 0.05 |
| 4920-516 | EXPENDITURES | | | | | | |
| 516-30-32 | ACCOUNTING & AUDITING | 800 | 800 | 840 | 840 | - | (1.00) |
| 516-91-01 | TRANSFER TO GENERAL FUND | 474 | 1,003 | 1,600 | 1,600 | 3,000 | 0.88 |
| 517-60-63 | IMPROVMENTS OTHER THAN BLDG | - | - | - | - | 40,000 | - |
| | TOTAL EXPENDITURES | 1,274 | 1,803 | 2,440 | 2,440 | 43,000 | 16.62 |
| | REQUIRED RESERVES | 278,229 | 285,820 | 304,387 | 299,835 | 274,035 | -0.09 |
| | TOTAL ENDING FUND BALANCE | 278,229 | 285,820 | 304,387 | 299,835 | 274,035 | -0.09 |



| | | |
|-----------------------------|---------------------|-----------|
| Fund Type | Police Pension Fund | Profile |
| Pension | Summary | Fiduciary |
| Fund Family: Trust & Agency | | |

| Account | DESCRIPTION | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/ Projected |
|-----------------|--|-------------------|-------------------|--------------------|----------------------|---------------------|------------------------------------|
| | BEGINNING FUND BALANCE | 21,957,933 | 25,513,666 | 26,421,228 | 21,186,388 | 22,784,388 | |
| | REVENUE | | | | | | |
| 312-50-51 | POLICE INSURANCE PREM. TAX | 163,989 | 180,442 | 164,000 | 185,000 | 190,000 | 0.03 |
| 361-10-00 | INTEREST | 71,987 | 60,599 | 100,000 | 85,000 | 85,000 | 0.00 |
| 367-10-00 | GAIN & LOSS SALE OF INVESTMENTS | 3,726,866 | (4,043,685) | 3,000,000 | 2,000,000 | 2,000,000 | 0.00 |
| 368-10-00 | CITY CONTRIBUTION | 1,010,105 | 1,012,936 | 1,011,000 | 1,013,000 | 1,013,000 | 0.00 |
| 368-20-00 | POLICE CONTRIBUTION | 161,484 | 161,726 | 161,485 | 165,000 | 165,000 | 0.00 |
| | TOTAL REVENUE | 5,134,431 | (2,627,982) | 4,436,485 | 3,448,000 | 3,453,000 | 0.00 |
| | TOTAL REVENUES & BALANCES | 27,092,364 | 22,885,684 | 30,857,713 | 24,634,388 | 26,237,388 | 0.07 |
| 2200-518 | EXPENDITURES | | | | | | |
| 518-30-34 | PENSION BENEFITS | 1,221,351 | 1,455,339 | 1,200,000 | 1,500,000 | 1,550,000 | 0.03 |
| 518-30-49 | OTHER CURRENT CHARGES | 357,347 | 243,957 | 350,000 | 350,000 | 350,000 | 0.00 |
| | TOTAL EXPENDITURES | 1,578,698 | 1,699,296 | 1,550,000 | 1,850,000 | 1,900,000 | 0.03 |
| | RESERVED PLAN ASSETS | 25,513,666 | 21,186,388 | 29,307,713 | 22,784,388 | 24,337,388 | 0.07 |
| | TOTAL ENDING FUND BALANCE | 25,513,666 | 21,186,388 | 29,307,713 | 22,784,388 | 24,337,388 | 0.07 |



| | | |
|-----------------------------|-------------------|-----------|
| Fund Type | Fire Pension Fund | Profile |
| Pension | Summary | Fiduciary |
| Fund Family: Trust & Agency | | |

| Account | DESCRIPTION | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/ Projected |
|-----------------|--|-------------------|-------------------|--------------------|----------------------|---------------------|------------------------------------|
| | BEGINNING FUND BALANCE | 11,667,183 | 13,862,993 | 12,769,912 | 11,211,633 | 12,875,633 | |
| | REVENUE | | | | | | |
| 312-50-51 | FIRE INSURANCE PREM. TAX | 128,428 | 133,562 | 129,000 | 135,000 | 135,000 | - |
| 361-10-00 | INTEREST | 438,719 | 524,900 | 440,000 | 500,000 | 500,000 | - |
| 367-10-00 | GAIN & LOSS SALE OF INVESTMENTS | 1,655,002 | (2,816,467) | 1,600,000 | 1,600,000 | 1,600,000 | - |
| 368-10-00 | CITY CONTRIBUTIONS | 618,316 | 619,192 | 619,000 | 619,000 | 620,000 | 0.00 |
| 368-20-00 | FIREMEN CONTRIBUTIONS | 59,657 | 64,053 | 60,000 | 60,000 | 60,000 | - |
| | TOTAL REVENUE | 2,900,122 | (1,474,760) | 2,848,000 | 2,914,000 | 2,915,000 | 0.00 |
| | TOTAL REVENUES & BALANCES | 14,567,305 | 12,388,233 | 15,617,912 | 14,125,633 | 15,790,633 | 0.12 |
| 2240-518 | EXPENDITURES | | | | | | |
| 518-30-34 | PENSION BENEFITS | 639,949 | 601,398 | 800,000 | 650,000 | 650,000 | - |
| 518-30-49 | OTHER CURRENT CHARGES | 64,363 | 575,202 | 80,000 | 600,000 | 600,000 | - |
| | TOTAL EXPENDITURES | 704,312 | 1,176,600 | 880,000 | 1,250,000 | 1,250,000 | - |
| | RESERVED PLAN ASSETS | 13,862,993 | 11,211,633 | 14,737,912 | 12,875,633 | 14,540,633 | 0.13 |
| | TOTAL ENDING FUND BALANCE | 13,862,993 | 11,211,633 | 14,737,912 | 12,875,633 | 14,540,633 | 0.13 |



| | | |
|-----------------------------|--|---------------|
| Fund Type | Parks & Rec Capital Expansion Trust Fund | Profile |
| Impact Fee Governmental | Summary | Nonmajor Fund |
| Fund Family: Trust & Agency | | |

| Account | DESCRIPTION | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/ Projected |
|-------------|--------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|------------------------------------|
| | BEGINNING FUND BALANCE | 95,402 | 121,270 | 130,763 | 210,122 | 306,107 | 45.68% |
| | REVENUE | | | | | | |
| 361-10-00 | INTEREST | 174 | 686 | 110 | 5,000 | 5,000 | 0.00% |
| 363-20-20 | PARKS & REC IMPACT FEES | 27,199 | 91,459 | 50,000 | 92,000 | 90,000 | -2.17% |
| | TOTAL REVENUE | 27,373 | 92,145 | 50,110 | 97,000 | 95,000 | -2.06% |
| | TOTAL REVENUES & BALANCES | 122,775 | 213,415 | 180,873 | 307,122 | 401,107 | 30.60% |
| 7600 | EXPENDITURES | | | | | | |
| 572-30-32 | ACCOUNTING & AUDITING | 550 | 549 | 550 | 550 | 600 | 9.09% |
| 572-91-01 | TRANSFER TO GENERAL FUND | 955 | 2,744 | 465 | 465 | 2,500 | 437.63% |
| | TOTAL EXPENDITURES | 1,505 | 3,293 | 1,015 | 1,015 | 3,100 | 205.42% |
| | RESERVE FOR EXPANSION | 121,270 | 210,122 | 179,858 | 306,107 | 398,007 | 30.02% |
| | TOTAL ENDING FUND BALANCE | 121,270 | 210,122 | 179,858 | 306,107 | 398,007 | 30.02% |



| Fund Type | | Law Enforcement Capital Expansion Trust Fund | | | | | Profile |
|-----------------------------|--------------------------------------|--|----------------|-----------------|-------------------|------------------|-----------------------------|
| Impact Fee Governmental | | Summary | | | | | Nonmajor Fund |
| Fund Family: Trust & Agency | | | | | | | |
| Account | DESCRIPTION | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/Projected |
| | BEGINNING FUND BALANCE | 311,930 | 329,605 | 347,730 | 366,142 | 408,027 | 11.44% |
| | REVENUE | | | | | | |
| 361-10-00 | INTEREST | 531 | 1,272 | 1,200 | 7,900 | 8,200 | 3.80% |
| 363-20-30 | LAW ENFORCEMENT IMPACT FEES | 18,241 | 36,866 | 18,000 | 35,000 | 36,000 | 2.86% |
| | TOTAL REVENUE | 18,772 | 38,138 | 19,200 | 42,900 | 44,200 | 3.03% |
| | TOTAL REVENUES & BALANCES | 330,702 | 367,743 | 366,930 | 409,042 | 452,227 | 10.56% |
| 2100 | EXPENDITURES | | | | | | |
| 521-30-32 | ACCOUNTING & AUDITING | 550 | 495 | 550 | 550 | 600 | 9.09% |
| 521-60-62 | BUILDINGS | - | - | - | - | 200,000 | - |
| 521-91-01 | TRANSFER TO GENERAL FUND | 547 | 1,106 | 465 | 465 | 465 | 0.00% |
| | TOTAL EXPENDITURES | 1,097 | 1,601 | 1,015 | 1,015 | 201,065 | 19709.36% |
| | RESERVE FOR EXPANSION | 329,605 | 366,142 | 365,915 | 408,027 | 251,162 | -38.44% |
| | TOTAL ENDING FUND BALANCE | 329,605 | 366,142 | 365,915 | 408,027 | 251,162 | -38.44% |



| | | |
|-----------------------------|-------------------------|---------------|
| Fund Type | Water Impact Trust Fund | Profile |
| Impact Fee Governmental | Summary | Nonmajor Fund |
| Fund Family: Trust & Agency | | |

| Account | DESCRIPTION | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/ Projected |
|-------------------|--------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|------------------------------------|
| | BEGINNING FUND BALANCE | 9,356,566 | 9,153,394 | 2,971,212 | 8,748,593 | 7,431,168 | -15.06% |
| | REVENUE | | | | | | |
| 361-10-00 | INTEREST | 5,210 | 10,859 | 3,000 | 65,000 | 66,000 | 1.54% |
| 363-20-40 | WATER IMPACT FEES | 280,332 | 148,173 | 45,000 | 100,000 | 100,000 | 0.00% |
| | TOTAL REVENUE | 285,542 | 159,032 | 48,000 | 165,000 | 166,000 | 0.61% |
| | TOTAL REVENUES & BALANCES | 9,642,108 | 9,312,426 | 3,019,212 | 8,913,593 | 7,597,168 | -14.77% |
| 3900, 8600 | EXPENDITURES | | | | | | - |
| 533-30-59 | DEPRECIATION EXPENSE | 385,177 | 366,958 | - | - | - | - |
| 533-91-01 | TRANSFER TO GENERAL FUND | 2,824 | 4,445 | 3,605 | 3,605 | 3,000 | -16.78% |
| 533-67-02 | EASTERN WATER MAIN EXT. | - | - | - | - | 300,000 | - |
| 533-67-17 | EASTERN HIGH SERVICE PUMP | - | - | - | 35,000 | 355,000 | 914.29% |
| 533-67-33 | EAST RECLAIM TANK EXPANSION | - | - | - | 1,226,250 | - | -100.00% |
| 533-67-35 | NEW WATER SERVICE SETS | 68,760 | 90,000 | 100,000 | 100,000 | 120,000 | 20.00% |
| 533-67-36 | NEW RECLAIM. WATER SERV. SETS | 31,953 | 30,000 | 40,000 | 40,000 | 50,000 | 25.00% |
| 533-67-37 | RECLAIMED WATER EXPANSION | - | - | - | - | 300,000 | - |
| 533-67-38 | SORRENTO PINES RECLAIM. WATER | - | 72,430 | - | 77,570 | - | -100.00% |
| | TOTAL EXPENDITURES | 488,714 | 563,833 | 143,605 | 1,482,425 | 1,128,000 | -23.91% |
| | RESERVE FOR EXPANSION | 9,153,394 | 8,748,593 | 2,875,607 | 7,431,168 | 6,469,168 | -12.95% |
| | TOTAL ENDING FUND BALANCE | 9,153,394 | 8,748,593 | 2,875,607 | 7,431,168 | 6,469,168 | -12.95% |



| Fund Type | | Sewer Impact Trust Fund | | | | | Profile |
|-----------------------------|--|-------------------------|-------------------|--------------------|----------------------|---------------------|------------------------------------|
| Impact Fee Governmental | | Summary | | | | | Nonmajor Fund |
| Fund Family: Trust & Agency | | | | | | | |
| Account | DESCRIPTION | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/ Projected |
| | BEGINNING FUND BALANCE | 5,533,992 | 6,015,343 | 940,139 | 6,121,340 | 6,494,014 | 6.09% |
| | REVENUE | | | | | | |
| 361-10-00 | INTEREST | 436 | 1,643 | 900 | 18,000 | 19,000 | 5.56% |
| 363-20-50 | SEWER IMPACT FEES | 707,807 | 449,394 | 356,000 | 359,000 | 360,000 | 0.28% |
| 381-40-00 | TRANSFER FROM W&S | 491,600 | 293,158 | 296,477 | 296,477 | 333,800 | 12.59% |
| | TOTAL REVENUE | 1,199,843 | 744,195 | 653,377 | 673,477 | 712,800 | 5.84% |
| | TOTAL REVENUES & BALANCES | 6,733,835 | 6,759,538 | 1,593,516 | 6,794,817 | 7,206,814 | 6.06% |
| | EXPENDITURES | | | | | | |
| 3910, 8600 | OPERATING | | | | | | |
| 535-70-71 | DEBT - PRINCIPAL REVOLVING LOAN | - | 1 | 259,167 | 258,167 | 251,212 | -2.69% |
| 535-70-72 | DEBT - INTEREST REVOLVING LOAN | 90,488 | 40,630 | 37,310 | 38,310 | 32,125 | -16.14% |
| 581-91-01 | TRANSFER TO GENERAL FUND | 3,877 | 13,482 | 4,326 | 4,326 | 8,000 | 84.93% |
| 535-30-59 | DEPRECIATION | 621,865 | 584,112 | - | - | - | - |
| 535-60-01 | EASTERN FORCE MAIN EXTENS | - | - | - | - | 400,000 | - |
| 581-70-72 | INTEREST MPB | 2,262 | (27) | - | - | - | - |
| | TOTAL EXPENDITURES | 718,492 | 638,198 | 300,803 | 300,803 | 691,337 | 129.83% |
| | RESERVE FOR EXPANSION | 6,015,343 | 6,121,340 | 1,292,713 | 6,494,014 | 6,515,477 | 0.33% |
| | TOTAL ENDING FUND BALANCE | 6,015,343 | 6,121,340 | 1,292,713 | 6,494,014 | 6,515,477 | 0.33% |



| | | |
|-----------------------------|---------------------------------|---------------|
| Fund Type | Economic Development Trust Fund | Profile |
| Impact Fee Governmental | Summary | Nonmajor Fund |
| Fund Family: Trust & Agency | | |

| Account | DESCRIPTION | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/ Projected |
|-----------------|--------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|------------------------------------|
| | BEGINNING FUND BALANCE | 198,758 | 161,266 | 70,412 | 119,845 | 104,650 | -12.68% |
| | REVENUE | | | | | | |
| 331-50-01 | FED. GRANT ECON. DEVELOPMENT | - | - | - | 10,000 | 38,500 | 285.00% |
| 354-10-00 | LOCAL ORDINANCE | - | - | - | 8,300 | 8,000 | -3.61% |
| 361-10-00 | INTEREST | 305 | 2,460 | 750 | 2,400 | 2,500 | 4.17% |
| 362-00-01 | LEASE INCOME | - | 23,842 | - | 23,842 | 23,842 | 0.00% |
| 362-03-00 | LAKE COMM. ACT. AGENCY | - | - | - | 9,563 | 9,600 | 0.39% |
| 362-04-00 | LEASE LAKE EUSTIS CHAMBER | - | - | - | 1,900 | 7,200 | 278.95% |
| 362-05-00 | ELLA MARIA'S PIZZERIA | - | - | 15,000 | 15,000 | 18,000 | 20.00% |
| 366-10-00 | MARKETING PLAN | - | - | - | 10,000 | 30,000 | 200.00% |
| 366-20-00 | COUNTY AID - INCUBATOR | - | - | 75,000 | 75,000 | 150,000 | 100.00% |
| 369-60-00 | PROGRAM INCOME | 54,065 | 29,702 | 35,000 | 35,000 | 35,000 | 0.00% |
| 381-01-00 | TRANSFER FROM GEN. FUND | - | - | 25,000 | 25,000 | 55,000 | 120.00% |
| | TOTAL REVENUE | 54,370 | 56,004 | 150,750 | 216,005 | 377,642 | 74.83% |
| | TOTAL REVENUES & BALANCES | 253,128 | 217,270 | 221,162 | 335,850 | 482,292 | 43.60% |
| 1220-552 | EXPENDITURES | | | | | | |
| 522-81-01 | FED. GR. ECONOMIC DEVELOPMENT | - | - | 38,500 | - | 38,500 | - |
| 552-30-31 | PROFESSIONAL SVCS | 13,235 | 6,975 | 16,000 | 25,000 | 46,000 | 84.00% |
| 552-30-40 | TRAVEL AND PER DIEM | - | 742 | 2,800 | 2,800 | 2,800 | 0.00% |
| 552-30-48 | PROMOTIONAL ACTIVITIES | 1,651 | - | 10,000 | 8,100 | 32,500 | 301.23% |
| 552-30-52 | OPERATING SUPPLIES | - | - | - | 700 | - | -100.00% |
| 552-30-54 | BOOKS, PUB, SUBSCRIPTIONS | 1,750 | 1,420 | 1,900 | 3,100 | 1,980 | -36.13% |
| 552-81-01 | INCUBATOR UCFRF | - | - | 100,000 | 100,000 | 200,000 | 100.00% |
| 552-81-02 | ECON. DEV. MARKETING PLAN | - | - | 30,000 | - | 30,000 | - |
| 552-90-01 | ECON. DEVELOP. INCENTIVES | 75,226 | 88,288 | 91,500 | 91,500 | 91,500 | 0.00% |
| 552-90-02 | ECONOMIC DEV. PARTNERSHIP | - | - | - | - | 25,000 | - |
| 552-90-03 | RESEARCH AND MARKET DATA | - | - | - | - | 13,500 | - |
| | TOTAL EXPENDITURES | 91,862 | 97,425 | 290,700 | 231,200 | 481,780 | 108.38% |
| | AVAILABLE BALANCE | 161,266 | 119,845 | (69,538) | 104,650 | 512 | -99.51% |
| | TOTAL ENDING FUND BALANCE | 161,266 | 119,845 | (69,538) | 104,650 | 512 | -99.51% |



| | | |
|-----------------------------|--------------------------------------|---------------|
| Fund Type | Library Capital Expansion Trust Fund | Profile |
| Impact Fee Governmental | Summary | Nonmajor Fund |
| Fund Family: Trust & Agency | | |

| Account | DESCRIPTION | Actual FY20-21 | Actual FY21-22 | Adopted FY22-23 | Projected FY22-23 | Proposed FY23-24 | % Change Proposed/ Projected |
|-----------------|--|-------------------|-------------------|--------------------|----------------------|---------------------|------------------------------------|
| | BEGINNING FUND BALANCE | 32,244 | 32,679 | 26,568 | 63,942 | 94,602 | 47.95% |
| | REVENUE | | | | | | |
| 361-10-00 | INTEREST | 52 | 205 | 100 | 1,500 | 1,500 | 0.00% |
| 363-20-60 | LIBRARY IMPACT FEES | 13,315 | 44,725 | 25,000 | 44,000 | 40,000 | -9.09% |
| | TOTAL REVENUE | 13,367 | 44,930 | 25,100 | 45,500 | 41,500 | -8.79% |
| | TOTAL REVENUES & BALANCES | 45,611 | 77,609 | 51,668 | 109,442 | 136,102 | 24.36% |
| 7190-571 | EXPENDITURES | | | | | | |
| 571-30-32 | ACCOUNTING & AUDITING | 550 | 333 | 580 | 580 | 600 | 3.45% |
| 571-30-54 | BOOKS, PUB, SUBSCRIP. | 11,983 | 11,992 | 14,000 | 14,000 | 16,000 | 14.29% |
| 571-91-01 | TRANSFER TO GENERAL FUND | 399 | 1,342 | 260 | 260 | 1,000 | 284.62% |
| | TOTAL EXPENDITURES | 12,932 | 13,667 | 14,840 | 14,840 | 17,600 | 18.60% |
| | RESERVE FOR EXPANSION | 32,679 | 63,942 | 36,828 | 94,602 | 118,502 | 25.26% |
| | TOTAL ENDING FUND BALANCE | 32,679 | 63,942 | 36,828 | 94,602 | 118,502 | 25.26% |

CAPITAL IMPROVEMENT PLAN



— **IMPROVING OUR** —
CITY · NEIGHBORHOODS · PARKS



Capital Improvement Projects (CIP) Fund - pays for big projects like parks, public buildings and street projects.





Table 28:

City of Eustis
Five Year Capital Improvement Plan FY 23/24 through FY 27/28 Projects >25K

| Account Number | Account Description | Account Number 2 | Project Name | Current Budget | FY 23/24 | FY 24/25 | FY 25/26 | FY 26/27 | FY 27/28 | Five Year Total |
|--|--|---|--------------|----------------|----------|----------|----------|----------|------------|-----------------|
| Library Contribution Fund | | | | | | | | | | |
| Library Contribution Fund Total | | | | | | | | | | |
| | | | | - | - | - | - | - | - | - |
| Sales Tax Capital Project Fund | | | | | | | | | | |
| 010-8600-513-60-01 | CAP OUTLAY / CITY COMPUTER UPGRADE PROGRAM | FINANCE / CITY COMPUTER UPGRADE PROGRAM | | 100,000 | 105,000 | 75,000 | 75,000 | 75,000 | 100,000 | 430,000 |
| 010-8600-517-60-01 | CAP OUTLAY / BUILDING IMPROVEMENTS | PW FACILITIES / BUILDING IMPROVEMENTS | | 140,500 | 320,000 | 334,500 | 375,000 | 220,000 | 150,000 | 1,399,500 |
| 010-8600-517-60-01 | CAP OUTLAY / BUILDING IMPROVEMENTS | PW FACILITIES / EVENTS DEPARTMENT CARPETING | | - | 40,000 | - | - | - | - | 40,000 |
| 010-8600-517-60-05 | CAP OUTLAY / PW LAKE WILLY WALK RESEAL | PW FACILITIES / LAKE WILLY WALK RESEAL | | - | - | 25,000 | - | - | 30,000 | 55,000 |
| 010-8600-517-60-08 | CAP OUTLAY / PW PARKING LOT RESURFACE | PW FACILITIES / COMM. CENTER PARKING LOT MILL & RESURFACE | | 40,000 | - | - | - | - | 60,000 | 60,000 |
| 010-8600-517-60-10 | CAP OUTLAY / PW PARKING LOT SEAL & STRIPE | PW FACILITIES / CITY PARKING LOTS SEAL & STRIPE | | 40,000 | - | - | 50,000 | - | 60,000 | 110,000 |
| 010-8600-517-60-11 | CAP OUTLAY / CITY HALL MAINT. & IMPROVM. | PW FACILITIES / CITY HALL MAINTENANCE & IMPROVEMENTS | | 264,620 | - | - | - | - | - | - |
| 010-8600-517-60-13 | CAP OUTLAY / PUBLIC SAFETY COMPLEX | PW FACILITIES / COMBINED PUBLIC SAFETY COMPLEX | | - | 25,000 | - | - | 250,000 | 13,000,000 | 13,275,000 |
| 010-8600-517-60-14 | CAP OUTLAY / PARKS MISC EQUIPM.& MAINT. | PW FACILITIES / P&R MISC. EQUIPMENT & MAINTENANCE | | - | 100,000 | 75,000 | 75,000 | - | - | 250,000 |
| 010-8600-519-60-53 | CAP OUTLAY / NORTHSHORE CULVERT | PW FACILITIES / NORTHSHORE CULVERT | | - | 475,000 | - | - | - | - | 475,000 |
| 010-8600-521-60-01 | CAP OUTLAY / POLICE VEHICLES | POLICE / VEHICLES | | 315,000 | 315,000 | 315,000 | 315,000 | 315,000 | 365,000 | 1,625,000 |
| 010-8600-521-60-12 | CAP OUTLAY / EQUIPMENT | POLICE / NEW EQUIPMENT (AXON CONTRACT) | | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 100,000 | 460,000 |
| 010-8600-522-60-04 | CAP OUTLAY / FIRE DEPT BUNKER GEAR | FIRE / BUNKER GEAR | | 115,500 | - | - | - | - | - | - |
| 010-8600-522-60-11 | CAP OUTLAY / FS 22 RENOVATION | FIRE / STATION 22 CONCRETE | | - | 125,000 | - | - | - | - | 125,000 |
| 010-8600-522-60-15 | CAP OUTLAY / FIRE ADMINISTRATION VEHICLE | FIRE / CHIEF'S NEW VEHICLE | | 65,000 | - | - | - | - | - | - |
| 010-8600-522-60-16 | CAP OUTLAY / FS 22 BAY DOORS | FIRE / REPLACEMENT OF STATION 22 BAY DOORS | | - | 105,000 | - | - | - | - | 105,000 |

Table 28:

City of Eustis
Five Year Capital Improvement Plan FY 23/24 through FY 27/28 Projects >25K

| Account Number | Account Description | Account Number 2 | Project Name | Current Budget | FY 23/24 | FY 24/25 | FY 25/26 | FY 26/27 | FY 27/28 | Five Year Total |
|--------------------|---|------------------|--|----------------|-----------|-----------|----------|----------|----------|-----------------|
| 010-8600-522-60-17 | CAP OUTLAY / FIRE COMMUNICATION | | FIRE / ANNUAL RADIO PAYMENT | - | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 275,000 |
| 010-8600-522-60-36 | CAP OUTLAY / FIRE LIFE PACK | | FIRE / LIFEPAK, DEFIBRILLATOR MACHINES | 75,000 | - | - | - | - | - | - |
| 010-8600-536-60-01 | CAP OUTLAY / FLOATING DOCK | | PW UTILITIES / FLOATING DOCK REPLACEMENT | - | 345,446 | - | - | - | - | 345,446 |
| 010-8600-538-60-04 | CAP OUTLAY / MACHINERY & EQUIPMENT | | PW STORMWATER / ASPHALT PAVER REPLACEMENT | 225,000 | - | - | - | - | - | - |
| 010-8600-538-60-04 | CAP OUTLAY / MACHINERY & EQUIPMENT | | PW STORMWATER / BULLDOZER REPLACEMENT | - | - | - | - | 225,000 | - | 225,000 |
| 010-8600-538-60-04 | CAP OUTLAY / MACHINERY & EQUIPMENT | | PW STORMWATER / VAC TRUCK | - | 320,000 | - | - | - | - | 320,000 |
| 010-8600-538-60-05 | CAP OUTLAY / EUSTIS ST AND DOANE AVE | | PW STORMWATER / EUSTIS ST & DOANE AVE | - | 110,000 | - | - | - | - | 110,000 |
| 010-8600-541-60-03 | CAP OUTLAY / PW SIDEWALK PROJECT | | PW TRANSP. / SIDEWALK PROJECT | 100,000 | 100,000 | 100,000 | 90,000 | 110,000 | 110,000 | 510,000 |
| 010-8600-541-60-04 | CAP OUTLAY / PW STREET SEALING | | PW TRANSP. / STREET SEALING | 70,000 | 120,000 | 30,000 | 52,700 | 50,000 | 52,000 | 304,700 |
| 010-8600-541-60-15 | CAP OUTLAY / STREET RESURFACING | | PW TRANSP. / STREET RESURFACING | 421,000 | 450,000 | 450,000 | 569,079 | 490,000 | 460,000 | 2,419,079 |
| 010-8600-541-60-21 | CAP OUTLAY / PW BACKHOE | | PW TRANSP. / LOADER BACKHOE | - | - | 125,000 | - | - | - | 125,000 |
| 010-8600-541-60-23 | CAP OUTLAY / TRAFFIC & SIG. EQUIPMENT | | PW TRANSP. / TRAFFIC JET PRINT SYSTEM | 55,000 | - | - | - | - | - | - |
| 010-8600-541-60-25 | CAP OUTLAY / USED PICKUP TRUCK | | PW TRANSP. / USED PICK UP TRUCKS | 50,000 | - | - | 30,000 | - | 60,000 | 90,000 |
| 010-8600-541-60-26 | CAP OUTLAY / BUCKET TRUCK | | PW TRANSP. / BUCKET TRUCK | - | - | 180,000 | - | - | - | 180,000 |
| 010-8600-541-60-29 | CAP OUTLAY / MOBILITY PLAN IMPROVEMENTS | | PW TRANSP. / EUSTIS MOBILITY NEW SIDEWALKS | 50,000 | 50,000 | 60,000 | 60,000 | 60,000 | 70,000 | 300,000 |
| 010-8600-541-60-31 | CAP OUTLAY / CLAW TRUCK | | PW TRANSP. / CLAW TRUCK | - | - | - | 180,000 | - | - | 180,000 |
| 010-8600-541-60-38 | CAP OUTLAY / DUMP TRUCK | | PW TRANSP. / DUMP TRUCK REPLACEMENT | 80,000 | 90,000 | - | 200,000 | - | 200,000 | 490,000 |
| 010-8600-541-60-39 | CAP OUTLAY / PICKUP TRUCK | | PW TRANSP. / F-150 PICKUP | - | 40,000 | 50,000 | - | 50,000 | 55,000 | 195,000 |
| 010-8600-541-60-39 | CAP OUTLAY / PICKUP TRUCK | | PW TRANSP. / UNIMPROVED ROADS ENG. DESIGN FOR ROADS & STORMWATER | - | - | - | 100,000 | 400,000 | - | 500,000 |
| 010-8600-541-60-44 | CAP OUTLAY / SIGNALIZATION | | PW TRANSP. / SIGNALIZATION CAMERA | - | - | - | - | - | 420,000 | 420,000 |
| 010-8600-541-60-47 | CAP OUTLAY / BRIDGE REPLACEMENT | | PW TRANSP. / PINE MEADOWS GOLF COURSE RD BRIDGE REP. | - | - | - | 600,000 | - | - | 600,000 |
| 010-8600-541-60-50 | CAP OUTLAY / ROSENWALD GARDENS ROADS | | PW TRANSP. / ROSENWALD GARDENS ROADS | - | 2,000,000 | 2,000,000 | - | - | - | 4,000,000 |

Table 28:

**City of Eustis
Five Year Capital Improvement Plan FY 23/24 through FY 27/28 Projects >25K**

| Account Number | Account Description | Account Number 2 | Project Name | Current Budget | FY 23/24 | FY 24/25 | FY 25/26 | FY 26/27 | FY 27/28 | Five Year Total |
|--------------------|--|------------------|---|----------------|----------|----------|----------|----------|-----------|-----------------|
| 010-8600-571-60-01 | CAP OUTLAY / LIBRARY AC | | LIBRARY / AC REPLACEMENT | - | 185,000 | - | - | - | - | 185,000 |
| 010-8600-571-60-17 | CAP OUTLAY / LIBRARY MEETING ROOM | | LIBRARY / MEETING ROOM RECONFIGURATION | - | - | 60,000 | - | - | - | 60,000 |
| 010-8600-572-60-02 | CAP OUTLAY / FACILITY IMPROVEMENTS | | PARKS & REC / AC REPLACEMENT FOR ADMIN. BLDG. | - | - | 40,000 | - | - | - | 40,000 |
| 010-8600-572-60-04 | CAP OUTLAY / COMMUNITY CENTER IMPROV | | PARKS & REC / COMMUNITY CENTER FLOORING | 30,000 | - | - | - | - | - | - |
| 010-8600-572-60-04 | CAP OUTLAY / COMMUNITY CENTER IMPROV | | PARKS & REC / COMMUNITY CENTER GENERATOR | - | - | - | - | - | 100,000 | 100,000 |
| 010-8600-572-60-22 | CAP OUTLAY / RACQUET & TENN & BALL COURTS IMPR | | PARKS & REC / CARDINAL COVE OUTDOOR BATHROOM | - | 30,000 | - | - | - | - | 30,000 |
| 010-8600-572-60-22 | CAP OUTLAY / RACQUET & TENN & BALL COURTS IMPR | | PARKS & REC / PICKLEBALL COURTS | - | - | 50,000 | - | - | - | 50,000 |
| 010-8600-572-60-35 | CAP OUTLAY / SERVICE CENTER IMPROVEMENTS | | PARKS & REC / SERVICE CENTER IMPROVEMENTS | - | - | 75,000 | - | - | - | 75,000 |
| 010-8600-572-60-37 | CAP OUTLAY / PLAYGROUND IMPROVEMENTS | | PARKS & REC / BENNET PARK PLAYGROUND EQUIPMENT | - | - | - | 60,000 | - | - | 60,000 |
| 010-8600-572-60-37 | CAP OUTLAY / PLAYGROUND IMPROVEMENTS | | PARKS & REC / CARVER PARK PAVILION STRUCTURE | - | - | 160,000 | - | - | - | 160,000 |
| 010-8600-572-60-37 | CAP OUTLAY / PLAYGROUND IMPROVEMENTS | | PARKS & REC / ELIZABETH CIRCLE PLAYGROUND & EQUIPMENT | - | - | 40,000 | - | - | - | 40,000 |
| 010-8600-572-60-37 | CAP OUTLAY / PLAYGROUND IMPROVEMENTS | | PARKS & REC / PENDLETON PARK PLAYGROUND EQUIPMENT | - | - | - | 60,000 | - | - | 60,000 |
| 010-8600-572-60-49 | CAP OUTLAY / REC ADMINISTRATION VEHICLE | | PARKS & REC / ADMIN TRUCK REPLACEMENT | - | - | - | 40,000 | - | - | 40,000 |
| 010-8600-572-60-74 | CAP OUTLAY / CARVER PARK EQUIP/ ELEC BLDG | | PARKS & REC / CARVER PARK PLAYGROUND EQUIPMENT | - | 100,000 | - | - | - | - | 100,000 |
| 010-8600-572-60-79 | CAP OUTLAY / REC FACILITY VEHICLES | | PARKS & REC / 12 PASSENGER VAN | 35,000 | - | - | - | - | - | - |
| 010-8600-572-60-79 | CAP OUTLAY / REC FACILITY VEHICLES | | PARKS & REC / RENTAL STAFF VEHICLE REPLACEMENT | 30,000 | - | 40,000 | - | - | - | 40,000 |
| 010-8600-572-60-83 | CAP OUTLAY / CARVER PARK IMPROVEMENTS | | PARKS & REC / CARVER PARK PAVILION UPGRADES | 30,000 | - | - | - | - | - | - |
| 010-8600-572-60-83 | CAP OUTLAY / CARVER PARK IMPROVEMENTS | | PARKS & REC / CARVER PARK SOFTBALL FIELD LIGHTS | - | - | - | - | - | 450,000 | 450,000 |
| 010-8600-572-60-85 | CAP OUTLAY / AQUATIC CENTER IMPROVEMENTS | | PARKS & REC / AQUATIC CENTER RENOVATION | - | - | - | - | 200,000 | 3,000,000 | 3,200,000 |

Table 28:

City of Eustis
Five Year Capital Improvement Plan FY 23/24 through FY 27/28 Projects >25K

| Account Number | Account Description | Account Number 2 | Project Name | Current Budget | FY 23/24 | FY 24/25 | FY 25/26 | FY 26/27 | FY 27/28 | Five Year Total |
|---|--|--------------------|--|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|
| 010-8600-572-60-85 | CAP OUTLAY / AQUATIC CENTER IMPROVEMENTS | | PARKS & REC / SPLASHPAD FLOOR REPLACEMENT | - | 46,000 | - | - | - | - | 46,000 |
| 010-8600-572-60-86 | CAP OUTLAY / SUNSET ISLAND IMPROVEMENTS | | PARKS & REC / SUNSET ISLAND PEDESTRIAN LIGHTING | - | - | 50,000 | - | - | - | 50,000 |
| 010-8600-572-60-86 | CAP OUTLAY / SUNSET ISLAND IMPROVEMENTS | | PARKS & REC / SUNSET ISLAND PLAYGROUND EQUIPMENT | 60,000 | - | - | - | - | - | - |
| 010-8800-522-70-71 | DEBT SVC / FIRE PUMPER DEBT PRINCIPAL | 010-8800-522-70-72 | FIRE / PIERCE LADDER TRUCK REPLACE DEBT SERVICE | 163,664 | - | - | - | - | - | - |
| 010-8800-522-70-71 | DEBT SVC / FIRE PUMPER DEBT PRINCIPAL | | FIRE / PUMPER ENGINE REPLACEMENT (LEASE) | - | 251,600 | 241,400 | 231,200 | 221,000 | 210,800 | 1,156,000 |
| Sales Tax Capital Project Fund Total | | | | 2,645,284 | 5,993,046 | 4,720,900 | 3,307,979 | 2,811,000 | 19,107,800 | 35,940,725 |
| Street Improvement Fund | | | | - | - | - | - | - | - | - |
| 013-8600-541-64-12 | CAP OUTLAY / TRAFFIC CALMING | | PW TRANSP. / TRAFFIC CALMING CONSTRUCTION | 100,000 | - | - | - | - | - | - |
| 013-8600-541-64-13 | CAP OUTLAY / ROAD IMPROVEMENTS | | PW TRANSP. / CROSSWALKS & INTERSECTIONS | - | 245,000 | - | - | - | - | 245,000 |
| 013-8600-541-64-14 | CAP OUTLAY / ROAD IMPR. EQUIPMENT | | PW TRANSP. / FORKLIFT | - | - | - | - | - | 50,000 | 50,000 |
| 013-8600-541-64-14 | CAP OUTLAY / ROAD IMPR. EQUIPMENT | | PW TRANSP. / MINI TRACKHOE | - | - | - | - | - | 60,000 | 60,000 |
| 013-8600-541-64-16 | CAP OUTLAY / SR-19 IMPROVEMENTS | | PW TRANSP. / SR-19 ISLAND REPLANTING | 75,000 | - | - | - | - | - | - |
| Street Improvement Fund Total | | | | 175,000 | 245,000 | - | - | - | 110,000 | 355,000 |
| Community Redevelopment Fund | | | | - | - | - | - | - | - | - |
| 014-8600-541-60-01 | CAP OUTLAY / STREET REHABILITATION | | CRA / STREET REHABILITATION | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 60,000 | 260,000 |
| 014-8600-581-60-21 | CAP OUTLAY / LAKE EUSTIS SEAWALL REHAB | 010-8600-536-60-02 | CRA / FERRAN PARK SEAWALL | 399,900 | 25,000 | 550,100 | - | - | - | 575,100 |
| 014-8600-581-60-38 | CAP OUTLAY / CRA SIDEWALK/TREE PLANTING | | CRA / SIDEWALK REHABILITATION | 40,000 | 40,000 | 50,000 | 45,000 | 50,000 | 57,250 | 242,250 |

Table 28:

City of Eustis
Five Year Capital Improvement Plan FY 23/24 through FY 27/28 Projects >25K

| Account Number | Account Description | Account Number 2 | Project Name | Current Budget | FY 23/24 | FY 24/25 | FY 25/26 | FY 26/27 | FY 27/28 | Five Year Total |
|---|---|--------------------|---|----------------|------------------|------------------|---------------|----------------|----------------|------------------|
| 014-8600-581-60-46 | CAP OUTLAY / CRA PALMETTO PLAZA PARK PH2 | | CRA / PALMETTO PLAZA HARDSCAPE | - | 369,000 | - | - | - | - | 369,000 |
| 014-8600-581-60-46 | CAP OUTLAY / CRA PALMETTO PLAZA PARK PH2 | | CRA / PALMETTO PLAZA PARK PH 2 SHADE STRUCTURE | - | 50,000 | - | - | - | - | 50,000 |
| 014-8600-581-95-05 | NON DEPARTMENTAL / SPECIAL PROJECTS | | CRA / CARVER PARK BASKETBALL COURT PAVILLION | - | 400,000 | - | - | - | - | 400,000 |
| 014-8800-581-70-71 | DEBT SERVICE / PRINCIPAL | 014-8800-581-70-72 | CRA / DEBT SERVICE | 198,148 | 198,149 | 2,597,493 | - | - | - | 2,795,642 |
| Community Redevelopment Fund Total | | | | 688,048 | 1,132,149 | 3,247,593 | 95,000 | 100,000 | 117,250 | 4,691,992 |
| Water & Sewer Revenue Fund | | | | | | | | | | |
| | | | | - | - | - | - | - | - | - |
| 040-3100-536-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | | PW UTILITIES / F-150 PICKUP TRUCK | 40,000 | - | 40,000 | - | 40,000 | - | 80,000 |
| 040-3130-536-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | | PW UTILITIES / PICKUP TRUCK MID SIZE | 82,125 | - | - | - | - | - | - |
| 040-3140-536-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | | PW UTILITIES / ENVIRONMENTAL COMPLIANCE VEHICLE | - | - | 35,000 | - | - | - | 35,000 |
| 040-3300-533-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | | WATER / SECURITY CAMERAS | 24,000 | 24,000 | 24,000 | - | - | - | 48,000 |
| Water & Sewer Revenue Fund Total | | | | 146,125 | 24,000 | 99,000 | - | 40,000 | - | 163,000 |
| Water & Sewer R&R Fund | | | | | | | | | | |
| | | | | - | - | - | - | - | - | - |
| 042-8600-533-65-03 | WATER R&R / ARDICE WELL | | WATER / ARDICE WELL REHABILITATION | - | 73,500 | - | - | - | - | 73,500 |
| 042-8600-533-65-07 | WATER R&R / METER REPLACEMENT & REBUILD | | WATER / WATER METER REBUILD & REPLACE PROGRAM | 180,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 1,000,000 |
| 042-8600-533-65-51 | WATER R&R / EASTERN WELL ONE | | WATER / EASTERN WELL ONE REHAB & UPGRADE | - | 130,000 | - | - | - | - | 130,000 |
| 042-8600-533-65-57 | WATER R&R / DIRECT. DRILL CR44 MEADOW RIDGE | | WATER / DIRECTIONAL DRILL CR44 MEADOW RIDGE | - | - | - | - | 300,000 | - | 300,000 |
| 042-8600-533-65-68 | WATER R&R / WATER DEPARTMENT CAR | | WATER / WATER DEPARTMENT 4 - DOOR CAR | 35,000 | - | - | - | - | - | - |

Table 28:

City of Eustis
Five Year Capital Improvement Plan FY 23/24 through FY 27/28 Projects >25K

| Account Number | Account Description | Account Number 2 | Project Name | Current Budget | FY 23/24 | FY 24/25 | FY 25/26 | FY 26/27 | FY 27/28 | Five Year Total |
|--------------------|---|------------------|--|----------------|-----------|----------|-----------|----------|----------|-----------------|
| 042-8600-533-65-69 | WATER R&R / HALF TON TREAT PICK-UP TRUCK | | WATER / ADMIN TRUCK HALF TON | - | - | 40,000 | - | 40,000 | - | 80,000 |
| 042-8600-533-65-71 | WATER R&R / ONE TON SERVICE TRUCK | | WATER / ONE TON SERVICE TRUCK | 65,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 375,000 |
| 042-8600-533-65-72 | WATER R&R / HALF TON SERV PICKUP TRUCK | | WATER / HALF TON SERVICE PICKUP TRUCK | 50,000 | 55,000 | - | 55,000 | 55,000 | 55,000 | 220,000 |
| 042-8600-533-65-81 | WATER R&R / LAUREL OAK RD. WATER MAIN REPLACE | | WATER / LAUREL OAK RD. WATER MAIN REPLACEMENT | - | - | - | - | 50,000 | - | 50,000 |
| 042-8600-533-65-82 | WATER R&R / HEATHROW WELLS REHABILITATION | | WATER / HEATHROW WELLS REHABILITATION | - | - | - | - | 140,000 | - | 140,000 |
| 042-8600-533-65-83 | WATER R&R / COOLIDGE WATER MAIN EXPANSION | | WATER / COOLIDGE WATER MAIN EXPANSION | - | 1,000,000 | - | - | - | - | 1,000,000 |
| 042-8600-533-65-84 | WATER R&R / UTILITY RELOCATION | | WATER / UTILITY CONFLICTS - ADJUSTMENTS | - | 200,000 | - | - | - | - | 200,000 |
| 042-8600-533-65-86 | WATER R&R / WATER MASTER PLAN | | WATER / WATER MASTER PLAN | - | - | - | - | - | 250,000 | 250,000 |
| 042-8600-533-65-87 | WATER R&R / SODIUM HYPOCHLORITE TANKS | | WATER / SODIUM HYPOCHLORITE TANKS | - | - | - | - | - | 120,000 | 120,000 |
| 042-8600-533-66-01 | WATER R&R / CORNELIA DR 2ND CONNECT | | WATER / CORNELIA DR SECOND CONNECTION POINT | - | - | - | 30,000 | - | - | 30,000 |
| 042-8600-533-66-02 | WATER R&R / MAGNOLIA AVE GALVANIZED MAIN | | WATER / MAGNOLIA AVE GALVANIZED MAIN | - | - | - | - | - | 50,000 | 50,000 |
| 042-8600-533-66-06 | WATER R&R / JEFFERIS CT GALVANIZED MAIN | | WATER / JEFFERIS CT GALVANIZED MAIN | 140,000 | - | - | - | - | - | - |
| 042-8600-533-66-26 | WATER R&R / WATER UTILITY SERVICES | | WATER / BAY STATE SOUTH CUSTOMER WATER SERVICE REPLACEMENT | 37,500 | - | - | - | - | - | - |
| 042-8600-533-66-31 | WATER R&R / WATER PUMP REPLACEMENT | | WATER / PUMP REPLACEMENTS | 22,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 125,000 |
| 042-8600-533-66-32 | WATER R&R / WATER PUMP EQUIPMENT | | WATER / EASTERN HIGH SERVICE PUMP SOFT STARTS | - | - | - | 30,000 | - | 300,000 | 330,000 |
| 042-8600-533-66-42 | WATER R&R / HEATHROW WTP GROUND STOR.TANK | | WATER / HEATHROW WTP GROUND STORAGE TANK | - | 80,000 | - | 1,000,000 | - | - | 1,080,000 |
| 042-8600-533-66-44 | WATER R&R / WATER DEP OFFICE & COMP CR44 | | WATER / WATER DEPT OFFICE & COMPOUND CR44 | - | 800,000 | - | - | - | - | 800,000 |
| 042-8600-533-66-45 | WATER R&R / OFFICE GENERATOR | | WATER / OFFICE GENERATOR & ELECTRICAL | - | 120,000 | - | - | - | - | 120,000 |
| 042-8600-533-66-46 | WATER R&R / MACHINERY & EQUIPMENT | | WATER / BACKHOE LOADER | - | - | - | - | 350,000 | - | 350,000 |

Table 28:

City of Eustis
Five Year Capital Improvement Plan FY 23/24 through FY 27/28 Projects >25K

| Account Number | Account Description | Account Number 2 | Project Name | Current Budget | FY 23/24 | FY 24/25 | FY 25/26 | FY 26/27 | FY 27/28 | Five Year Total |
|--------------------|--|------------------|--|----------------|-----------|----------|----------|----------|----------|-----------------|
| 042-8600-533-66-46 | WATER R&R / MACHINERY & EQUIPMENT | | WATER / MID - SIZE EXCAVATOR | - | - | 300,000 | - | - | - | 300,000 |
| 042-8600-533-66-46 | WATER R&R / MACHINERY & EQUIPMENT | | WATER / MINI TRACK LOADER | 110,000 | - | - | - | - | - | - |
| 042-8600-533-66-47 | WATER R&R / HEAVY EQUIPMENT | | WATER / HEAVY EQUIPMENT TRAILER | 25,000 | - | 25,000 | - | - | - | 25,000 |
| 042-8600-533-66-48 | WATER R&R / LAKESHORE AVE GALV. MAIN | | WATER / LAKESHORE AVENUE GALVANIZED MAIN | 40,000 | - | 225,000 | - | - | - | 225,000 |
| 042-8600-533-66-49 | WATER R&R / GRAND ISLAND WTP FUEL TANK | | WATER / GRAND ISLAND WTP FUEL TANK | - | 275,000 | - | - | - | - | 275,000 |
| 042-8600-533-66-51 | WATER R&R / CROM TANK | | WATER / CROM TANK RENOVATION | 300,000 | - | - | - | - | - | - |
| 042-8600-533-66-52 | WATER R&R / CAST IRON REPLACEMENT | | WATER / LAKEWOOD & EDGEWATER CAST IRON REPLACEMENT | - | - | 40,000 | - | 170,000 | - | 210,000 |
| 042-8600-533-66-53 | WATER R&R / YALE RETREAT RD | | WATER / YALE RETREAT RD CAST IRON REPLACEMENT | - | 90,000 | - | - | - | - | 90,000 |
| 042-8600-533-66-54 | WATER R&R / EQUIPMENT | | WATER / TOWABLE AIR COMPRESSOR | - | 28,000 | - | - | - | - | 28,000 |
| 042-8600-533-66-55 | WATER R&R / SORRENTO PINES W WATERLINE | | WATER / SORRENTO PINES WEST 12" WATERLINE | - | 325,000 | - | - | - | - | 325,000 |
| 042-8600-535-66-07 | SEWER R&R / GRIT SYSTEM RAHABILITATION | | SEWER / GRIT SYSTEM RAHABILITATION | - | - | - | - | - | 90,000 | 90,000 |
| 042-8600-535-66-09 | SEWER R&R / WASTEWATER MASTER PLAN | | SEWER / WASTEWATER MASTER PLAN PROJECTS | - | - | - | - | - | 250,000 | 250,000 |
| 042-8600-535-66-10 | SEWER R&R / FLOATING SOLAR PANELS | | SEWER / FLOATING SOLAR PANEL | - | 1,500,000 | - | - | - | - | 1,500,000 |
| 042-8600-535-66-14 | SEWER R&R / LABOLATORY IMPROVEMENTS | | SEWER / LABORATORY REMODEL | - | - | - | - | - | 95,000 | 95,000 |
| 042-8600-535-66-16 | SEWER R&R / CR 44 FORCE MAIN | | SEWER / CR 44 FORCE MAIN | - | 50,000 | - | 380,000 | - | - | 430,000 |
| 042-8600-535-66-35 | SEWER R&R / BATES AVE SEWER | | SEWER / BATES AVE PLANT SEWER UPGRADE | - | - | 20,000 | - | 100,000 | - | 120,000 |
| 042-8600-535-66-41 | SEWER R&R / TANK CLEANING | | SEWER / PROCESS TANK GRIT REMOVAL & CLEANING | - | 200,000 | - | - | - | - | 200,000 |
| 042-8600-535-66-43 | SEWER R&R / SUBMERSIBLE PUMP | | SEWER / LIFT STATION SUBMERSIBLE PUMPS | 105,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 350,000 |
| 042-8600-535-66-44 | SEWER R&R / LIFT STATION CONTROL IMPR. | | SEWER / MASTER LIFT STATION MOTOR CONTROL UPGRADE | - | - | 60,000 | - | 300,000 | - | 360,000 |
| 042-8600-535-66-45 | SEWER R&R / EFFLUENT PUMP & MOTOR | | SEWER / EFFLUENT PUMP & MOTOR | 36,000 | 42,000 | 42,000 | 42,000 | 42,000 | 42,000 | 210,000 |

Table 28:

City of Eustis
Five Year Capital Improvement Plan FY 23/24 through FY 27/28 Projects >25K

| Account Number | Account Description | Account Number 2 | Project Name | Current Budget | FY 23/24 | FY 24/25 | FY 25/26 | FY 26/27 | FY 27/28 | Five Year Total |
|--------------------|---|------------------|--|----------------|-----------|----------|----------|----------|----------|-----------------|
| 042-8600-535-66-46 | SEWER R&R / COOLIDGE SEWER MAIN EXPANS. | | SEWER / COOLIDGE SEWER MAIN EXPANSION | - | 1,800,000 | - | - | - | - | 1,800,000 |
| 042-8600-535-66-47 | SEWER R&R / INFLUENT PUMP & MOTOR | | SEWER / INFLUENT PUMP EASTERN CAPACITY | - | - | - | - | 40,000 | - | 40,000 |
| 042-8600-535-66-49 | SEWER R&R / CRANE TRUCK | | SEWER / LIFT STATION CRANE TRUCK | 135,000 | 65,000 | - | - | 240,000 | - | 305,000 |
| 042-8600-535-66-50 | SEWER R&R / LIFT STATION CONTROL PANELS | | SEWER / LIFT STATION CONTROL PANELS | 30,000 | 30,000 | - | - | 33,000 | 33,000 | 96,000 |
| 042-8600-535-66-59 | SEWER R&R / PICKUP TRUCK | | SEWER / WASTEWATER PICKUP TRUCK REPLACEMENT | 36,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 275,000 |
| 042-8600-535-66-62 | SEWER R&R / VEHICLES | | SEWER / ONE TON UTILITY TRUCK | - | - | - | 80,000 | - | - | 80,000 |
| 042-8600-535-66-62 | SEWER R&R / VEHICLES | | SEWER / SEWER CLEANING TRUCK | - | - | 480,000 | - | - | - | 480,000 |
| 042-8600-535-66-62 | SEWER R&R / VEHICLES | | SEWER / SEWER VACUUM TRUCK REHABILITATION | - | - | - | 80,000 | - | - | 80,000 |
| 042-8600-535-66-63 | SEWER R&R / JETTA SYSTEM RENNOVATION | | SEWER / JETTA SYSTEM REBUILD | - | - | - | 96,000 | - | - | 96,000 |
| 042-8600-535-66-70 | SEWER R&R / EASTERN WWTP EXPANSION | | SEWER / EASTERN WWTP ROAD RESURFACE | - | 79,420 | - | - | - | - | 79,420 |
| 042-8600-535-66-74 | SEWER R&R / LOADER REPLACE | | SEWER / SKID STEER & LOADER | - | - | - | - | 80,000 | - | 80,000 |
| 042-8600-535-66-76 | SEWER R&R / LIFT STATION GENERATOR | | SEWER / BATES AVENUE PLANT GENERATOR OVERHAUL | - | - | 80,000 | - | 800,000 | - | 880,000 |
| 042-8600-535-66-76 | SEWER R&R / LIFT STATION GENERATOR | | SEWER / LIFT STATION EMERGENCY GENERATOR REPLACEMENT | 250,000 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 | 475,000 |
| 042-8600-535-66-84 | SEWER R&R / INFILTRATION / INTRUSION | | SEWER / INFILTRATION & INTRUSION | 150,000 | 190,000 | 150,000 | 190,000 | 170,000 | 210,000 | 910,000 |
| 042-8600-535-66-86 | SEWER R&R / MAIN WWTP EXPANSION | | SEWER / BATES MAIN WWTP EXPANSION | 4,750,000 | 7,437,942 | - | - | - | - | 7,437,942 |
| 042-8600-535-66-88 | SEWER R&R / HOLDING POND IMPROVEMENTS | | SEWER / HOLDING POND IMPROVEMENTS | 1,000,000 | - | - | - | - | - | - |
| 042-8600-535-66-92 | SEWER R&R / EQUIPMENT | | SEWER / 200KW PORTABLE GENERATOR | - | - | - | - | - | 200,000 | 200,000 |
| 042-8600-535-66-92 | SEWER R&R / EQUIPMENT | | SEWER / BIOLOGICAL PROCESS EQUIPMENT | 56,000 | 36,000 | 30,000 | 30,000 | 30,000 | 30,000 | 156,000 |
| 042-8600-535-66-92 | SEWER R&R / EQUIPMENT | | SEWER / SCUM PUMP REPLACEMENT | - | - | - | - | - | 43,000 | 43,000 |
| 042-8600-535-66-92 | SEWER R&R / EQUIPMENT | | SEWER / TELEMETRY / COMMUNICATION UPGRADE | - | - | 100,000 | 100,000 | 100,000 | - | 300,000 |
| 042-8600-535-66-95 | SEWER R&R / EASTERN PLANT TURBINE | | SEWER / EASTERN PLANT TURBINE UPGRADE | - | 35,000 | 120,000 | - | - | - | 155,000 |

Table 28:

City of Eustis
Five Year Capital Improvement Plan FY 23/24 through FY 27/28 Projects >25K

| Account Number | Account Description | Account Number 2 | Project Name | Current Budget | FY 23/24 | FY 24/25 | FY 25/26 | FY 26/27 | FY 27/28 | Five Year Total |
|---|--|--------------------|---|------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| 042-8600-535-66-96 | SEWER R&R / OLD EASTERN PLANT DEMOLITION | | SEWER / OLD EASTERN PLANT DEMOLITION | - | - | 150,000 | - | - | - | 150,000 |
| 042-8600-535-66-97 | SEWER R&R / PROCESS & CLARIFICATION TANK REHAB | | SEWER / PROCESS AND CLARIFICATION TANK REHABILITATION | - | - | - | - | 120,000 | - | 120,000 |
| 042-8600-535-66-98 | SEWER R&R / WATER LEGISLATION IMPACT | | SEWER / COMPREHENSIVE WATER LEGISLATION | 100,000 | - | - | - | - | - | - |
| 042-8600-535-66-99 | SEWER R&R / HEAVY EQUIPMENT | | SEWER / 12" PORTABLE LIFT STATION | - | - | - | - | - | 180,000 | 180,000 |
| 042-8600-535-66-99 | SEWER R&R / HEAVY EQUIPMENT | | SEWER / 8" PORTABLE LIFT STATION | - | - | - | - | 100,000 | - | 100,000 |
| 042-8600-535-66-99 | SEWER R&R / HEAVY EQUIPMENT | | SEWER / CAMERA VEHICLE | - | - | - | - | 450,000 | - | 450,000 |
| 042-8600-535-66-99 | SEWER R&R / HEAVY EQUIPMENT | | SEWER / FORK LIFT & ATTACHMENTS | - | - | - | 115,000 | - | - | 115,000 |
| 042-8800-581-70-71 | DEBT SERVICE / PRINCIPAL | 042-8800-581-70-72 | SEWER / DEBT SERVICE | 575,143 | 572,601 | 574,986 | 574,993 | 576,379 | 577,165 | 2,876,124 |
| Water & Sewer R&R Fund Total | | | | 8,227,643 | 15,734,463 | 2,956,986 | 3,322,993 | 4,806,379 | 3,045,165 | 29,865,986 |
| Stormwater Utility Revenue Fund | | | | - | - | - | - | - | - | - |
| 049-3720-538-60-01 | CAP OUTLAY / DIEDRICH ST STORMWATER | | PW STORMWATER / DIEDRICH ST IMPROVEMENTS | 60,000 | - | - | - | - | - | - |
| 049-3720-538-60-02 | CAP OUTLAY / STORMWATER CULVERT REPLACEMENT | | PW STORMWATER / CULVERT REPLACEMENT | - | 220,000 | 220,000 | - | - | - | 440,000 |
| 049-3720-538-60-03 | CAP OUTLAY / STORMWATER FLOODING CONTROL | | PW STORMWATER / FLOODING CONTROL | - | - | - | 100,000 | - | 100,000 | 200,000 |
| 049-3720-538-60-04 | CAP OUTLAY / LCWA & SJW CLIFFORD PHASE I | | PW STORMWATER / TRACTOR BUSH HOG MOWER | - | - | - | 45,000 | - | - | 45,000 |
| 049-3720-538-60-62 | CAP OUTLAY / STORMWATER EQUIPMENT | | PW STORMWATER / STORMWATER CAMERA | - | - | - | - | - | 300,000 | 300,000 |
| 049-3720-538-60-66 | CAP OUTLAY / CONCRETE CRUSHING | | PW STORMWATER / CONCRETE CRUSHING | - | 45,000 | - | 50,000 | - | 55,000 | 150,000 |
| 049-3720-538-60-69 | CAP OUTLAY / PW STREET SWEEPER | | PW STORMWATER / STREET SWEEPER | - | - | - | - | - | 400,000 | 400,000 |
| Stormwater Utility Revenue Fund Total | | | | 60,000 | 265,000 | 220,000 | 195,000 | - | 855,000 | 1,535,000 |
| Fire Prevention Capital Expansion Fund | | | | - | - | - | - | - | - | - |

Table 28:

**City of Eustis
Five Year Capital Improvement Plan FY 23/24 through FY 27/28 Projects >25K**

| Account Number | Account Description | Account Number 2 | Project Name | Current Budget | FY 23/24 | FY 24/25 | FY 25/26 | FY 26/27 | FY 27/28 | Five Year Total |
|---|---|--------------------|--|----------------|----------------|----------------|----------|----------|----------|-----------------|
| 059-2230-522-60-01 | CAP OUTLAY / GEAR ROOM | | FIRE / GEAR ROOM | 50,000 | - | - | - | - | - | - |
| 059-2230-522-60-13 | CAP OUTLAY / FIRE BOAT CARPORT | | FIRE / BOAT CARPORT | 70,000 | - | - | - | - | - | - |
| Fire Prevention Capital Expansion Fund Total | | | | 120,000 | - | - | - | - | - | - |
| Greenwood Cemetery Trust Fund | | | | | | | | | | |
| 060-4920-517-60-63 | CAP OUTLAY / IMPROV. OTHER THAN BLDGS. | 010-8600-517-60-15 | PW FACILITIES / CEMETERY DESIGN & CONSTRUCTION | - | 40,000 | 400,000 | - | - | - | 440,000 |
| Greenwood Cemetery Trust Fund Total | | | | - | 40,000 | 400,000 | - | - | - | 440,000 |
| Law Enforcement Capital Expansion Fund | | | | | | | | | | |
| 064-2100-521-60-62 | CAP OUTLAY / BUILDINGS | | POLICE / EVIDENCE STORAGE | - | 200,000 | - | - | - | - | 200,000 |
| Law Enforcement Capital Expansion Fund Total | | | | - | 200,000 | - | - | - | - | 200,000 |
| Water Impact Fee Fund | | | | | | | | | | |
| 065-8600-533-67-02 | CAP OUTLAY / EASTERN WATER MAIN EXTENSION | | WATER IMPACT / EASTERN WATER MAIN EXTENSION | - | 300,000 | - | - | - | - | 300,000 |
| 065-8600-533-67-17 | CAP OUTLAY / EASTERN HIGH SERVICE PUMP | | WATER IMPACT / EASTERN THIRD HIGH SERVICE PUMP | - | 355,000 | - | - | - | - | 355,000 |
| 065-8600-533-67-35 | CAP OUTLAY / NEW WATER SERVICE SETS | | WATER IMPACT / NEW WATER METER SERVICE SETS | 100,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 600,000 |
| 065-8600-533-67-36 | CAP OUTLAY / NEW RECLAIM.WATER SERV SETS | | WATER IMPACT / NEW RECLAIMED WATER METER SERVICE SETS | 40,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| 065-8600-533-67-37 | CAP OUTLAY / RECLAIMED WATER EXPANSION | | WATER IMPACT / EASTERN RECLAIMED WATER MAIN EXTENSION | - | 300,000 | - | - | - | - | 300,000 |
| 065-8600-533-67-37 | CAP OUTLAY / RECLAIMED WATER EXPANSION | | WATER IMPACT / RECLAIMED WATER MAIN EXPANSION HICKS DITCH RD | - | - | - | 100,000 | - | 150,000 | 250,000 |

Table 28:

**City of Eustis
Five Year Capital Improvement Plan FY 23/24 through FY 27/28 Projects >25K**

| Account Number | Account Description | Account Number 2 | Project Name | Current Budget | FY 23/24 | FY 24/25 | FY 25/26 | FY 26/27 | FY 27/28 | Five Year Total |
|------------------------------------|---|--------------------|--------------------------------------|---------------------|---------------------|---------------------|--------------------|--------------------|---------------------|---------------------|
| Water Impact Fee Fund Total | | | | 140,000 | 1,125,000 | 170,000 | 270,000 | 170,000 | 320,000 | 2,055,000 |
| Sewer Impact Fee Fund | | | | - | - | - | - | - | - | - |
| 066-3910-535-70-71 | DEBT SERVICE / PRINCIPAL REVOLVING LOAN | 066-3910-535-70-72 | SEWER IMPACT / DEBT SERVICE | 280,010 | 283,337 | 286,650 | 290,049 | 293,539 | 297,120 | 1,450,695 |
| 066-8600-535-60-01 | SEWER IMPACT / EASTERN FORCE MAIN EXTENSION | | SEWER / EASTERN FORCE MAIN EXTENSION | - | 400,000 | - | - | - | - | 400,000 |
| Sewer Impact Fee Fund Total | | | | 280,010 | 683,337 | 286,650 | 290,049 | 293,539 | 297,120 | 1,850,695 |
| Grand Total | | | | \$12,482,110 | \$25,441,995 | \$12,101,129 | \$7,481,021 | \$8,220,918 | \$23,852,335 | \$77,097,398 |

Table 28:

City of Eustis
Five Year Capital Improvement Plan FY 23/24 through FY 27/28 Projects <25K

| Account Number | Account Description | Project Name | Current Budget | FY 23/24 | FY 24/25 | FY 25/26 | FY 26/27 | FY 27/28 | Five Year Total |
|---------------------|------------------------------------|--|----------------|----------|----------|----------|----------|----------|-----------------|
| General Fund | | | | | | | | | |
| 001-1240-512-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | EVENTS / GOLF CART CANOPY | - | 5,000 | - | - | - | - | 5,000 |
| 001-1240-512-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | EVENTS / ELECTRONIC SIGN FOR CITY HALL | - | 18,000 | - | - | - | - | 18,000 |
| 001-1240-512-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | EVENTS / GOLF CART | - | 10,000 | - | - | - | - | 10,000 |
| 001-1300-513-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | FINANCE / TOSHIBA - COPIER SCANNER, FAX MACHINE | - | 7,000 | - | - | - | - | 7,000 |
| 001-1500-515-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | DEVELOPMENT SERVICES / TOSHIBA COPIER, SCANNER, FAX MACHINE | - | 8,600 | - | - | - | - | 8,600 |
| 001-1940-516-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | HUMAN RESOURCES / TOSHIBA COPIER, SCANNER, FAX MACHINE | - | 8,000 | - | - | - | - | 8,000 |
| 001-2220-522-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | FIRE / FIRE BOAT LIGHTS | - | 10,000 | - | - | - | - | 10,000 |
| 001-2220-522-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | FIRE / SMALL EQUIPMENT | - | 12,000 | - | - | - | - | 12,000 |
| 001-4910-517-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PW FACILITIES / REECH CRAFT LIFT SYSTEM | - | 16,670 | - | - | - | - | 16,670 |
| 001-4920-517-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PW FACILITIES / UTV FOR CEMETERY SPRAY | - | 18,000 | - | - | - | - | 18,000 |
| 001-7310-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PARKS & REC / BUILDING INFORMATIONAL SIGNS | 7,500 | 12,500 | - | - | - | - | 12,500 |
| 001-7310-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PARKS & REC / RENTAL FACILITIES' KEYLESS ENTRY | 12,000 | 13,000 | - | - | - | - | 13,000 |
| 001-7310-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PARKS & REC / CARVER PARK SHED | 8,000 | - | - | - | - | - | - |
| 001-7310-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PARKS & REC / COMMUNITY CENTER BREEZEWAY FENCE | 10,000 | - | - | - | - | - | - |
| 001-7310-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PARKS & REC / EUSTIS SERVICE CENTER CHAIRS | - | - | 12,750 | - | - | - | 12,750 |
| 001-7310-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PARKS & REC / FACILITY SHEDS | 16,000 | - | - | - | - | - | - |
| 001-7310-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PARKS & REC / RENTAL FACILITY TABLES | - | 15,000 | - | - | - | - | 15,000 |
| 001-7310-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PARKS & REC / WOMAN'S CLUB BASEMENT RENOVATION: GROOM'S ROOM | - | - | 15,000 | - | - | - | 15,000 |
| 001-7310-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PARKS & REC / WOMAN'S CLUB LIGHTBOARD & PA SYSTEM | - | - | 18,000 | - | - | - | 18,000 |
| 001-7310-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PARKS & REC / WOMAN'S CLUB OUTDOOR LIGHTING | - | - | 12,000 | - | - | - | 12,000 |
| 001-7320-572-60-18 | CAP OUTLAY / PARK IMPROVEMENTS | PARKS & REC / ADA ADDIT. TO EXISTING KAYAK LAUNCH | - | 4,000 | - | - | - | - | 4,000 |
| 001-7320-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PARKS & REC / CHAIRS, TABLES & LOCKERS | - | 10,000 | - | - | - | - | 10,000 |
| 001-7320-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PARKS & REC / COREY ROLLE FIELD SHADE STRUCTURE | - | 23,000 | - | - | - | - | 23,000 |
| 001-7320-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PARKS & REC / EXTERIOR DOORS FOR CARVER'S PARK SOUTH SIDE | - | 6,000 | - | - | - | - | 6,000 |
| 001-7320-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PARKS & REC / PORTABLE GAGA BALL PIT | - | 3,000 | - | - | - | - | 3,000 |

Table 28:

**City of Eustis
Five Year Capital Improvement Plan FY 23/24 through FY 27/28 Projects <25K**

| Account Number | Account Description | Project Name | Current Budget | FY 23/24 | FY 24/25 | FY 25/26 | FY 26/27 | FY 27/28 | Five Year Total |
|---|--|---|----------------|----------------|---------------|----------|----------|----------|-----------------|
| 001-7320-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PARKS & REC / REFRIGIRATOR FOR PROGRAMS | - | 3,000 | - | - | - | - | 3,000 |
| 001-7320-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PARKS & REC / ROWING MACHINE | - | 3,000 | - | - | - | - | 3,000 |
| 001-7330-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PARKS & REC / AQUATIC CENTER CLIMBING WALL | - | - | 20,000 | - | - | - | 20,000 |
| 001-7330-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PARKS & REC / AQUATIC CENTER ZIP LINE | - | 20,000 | - | - | - | - | 20,000 |
| General Fund Total | | | 53,500 | 225,770 | 77,750 | - | - | - | 303,520 |
| Sales Tax Capital Project Fund | | | | | | | | | |
| 010-8600-572-60-15 | CAP OUTLAY / FERRAN PARK PROJECTS | PARKS & REC / SELF-SERVICE KAYAK RENTAL | - | 20,000 | - | - | - | - | 20,000 |
| 010-8600-572-60-79 | CAP OUTLAY / REC FACILITY VEHICLES | PARKS & REC / UTILITY VEHICLE | - | 10,000 | - | - | - | - | 10,000 |
| 010-8600-572-60-83 | CAP OUTLAY / CARVER PARK IMPROVEMENTS | PARKS & REC / CARVER PARK WINDOWS IN PROGRAM'S ROOM | - | 20,000 | - | - | - | - | 20,000 |
| Sales Tax Capital Project Fund Total | | | - | 50,000 | - | - | - | - | 50,000 |
| Street Improvement Fund | | | | | | | | | |
| 013-4100-541-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PW TRANSP. / TOSHIBA COPY MACHINE | - | 8,500 | - | - | - | - | 8,500 |
| 013-4140-541-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PW TRANSP. / LAWN MOWER | - | 15,000 | - | - | - | - | 15,000 |
| Street Improvement Fund Total | | | - | 23,500 | - | - | - | - | 23,500 |
| Water & Sewer Revenue Fund | | | | | | | | | |
| 040-3100-536-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PW UTILITIES / AUTOCAD SOFTWARE | - | 8,000 | - | - | - | - | 8,000 |
| 040-3100-536-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PW UTILITIES / IMAGEPROGRAF TM-305 MFP Z36 | 15,000 | - | - | - | - | - | - |
| 040-3100-536-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | PW UTILITIES / IMAGEPROGRAPH TM - 395 PRINTER | - | 7,500 | - | - | - | - | 7,500 |
| 040-3310-533-60-63 | CAP OUTLAY / IMPROV. OTHER THAN BLDGS. | WATER / CHECK VALVES | 6,000 | - | - | - | - | - | - |
| 040-3310-533-60-63 | CAP OUTLAY / IMPROV. OTHER THAN BLDGS. | WATER / PROCESS METER REHABILITATION | 11,200 | - | - | - | - | - | - |
| 040-3320-533-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | WATER / ENCLOSED TRAILER | 10,000 | - | - | - | - | - | - |
| 040-3320-533-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | WATER / GENERATOR | 5,500 | - | - | - | - | - | - |
| 040-3320-533-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | WATER / GROUND PENETRATING RADAR LINE LOCATOR | - | 24,000 | - | - | - | - | 24,000 |
| 040-3320-533-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | WATER / TOWABLE JOBSITE LIGHTS | 24,000 | - | - | - | - | - | - |

Table 28:

City of Eustis
Five Year Capital Improvement Plan FY 23/24 through FY 27/28 Projects <25K

| Account Number | Account Description | Project Name | Current Budget | FY 23/24 | FY 24/25 | FY 25/26 | FY 26/27 | FY 27/28 | Five Year Total |
|---|--|--|------------------|------------------|-----------------|------------|-----------------|------------|------------------|
| 040-3320-533-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | WATER / TRENCH BOX | 20,000 | - | - | - | - | - | - |
| 040-3320-533-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | WATER / UTILITY LINE LOCATOR KIT | - | 6,000 | - | - | - | - | 6,000 |
| 040-3320-533-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | WATER / WELL POINT SYSTEM REHAB | 8,000 | - | - | - | - | - | - |
| 040-3360-533-60-63 | CAP OUTLAY / IMPROV. OTHER THAN BLDGS. | WATER / BULK SODIUM HYPOCHLORITE TANK AT EASTERN | 14,000 | - | - | - | - | - | - |
| 040-3360-533-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | WATER / CHLORINE ANALYZERS | - | 15,000 | - | - | - | - | 15,000 |
| 040-3500-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | SEWER / BUILDING IMPROVEMENTS | - | 23,000 | - | - | - | - | 23,000 |
| 040-3510-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | SEWER / COMMUNICATION SYSTEM UPGRADES AT MAIN PLANT | - | 24,800 | - | - | - | - | 24,800 |
| 040-3510-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | SEWER / HOSES & CONNECTORS | - | 24,000 | - | - | - | - | 24,000 |
| 040-3510-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | SEWER / LIFT STATION RISER PIPE REPLACEMENT | 22,000 | - | - | - | - | - | - |
| 040-3520-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | SEWER / CHLORINE SKID COMPONENTS | - | 10,000 | - | - | - | - | 10,000 |
| 040-3520-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | SEWER / CLARIFIER TENSION ROD REPLACENT | - | 12,000 | - | - | - | - | 12,000 |
| 040-3520-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | SEWER / GRIT SYSTEM PUMP & MOTOR | - | 23,500 | - | - | - | - | 23,500 |
| 040-3520-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | SEWER / LATERAL CAMERA SYSTEM | - | 10,000 | - | - | - | - | 10,000 |
| 040-3540-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | SEWER / 61" ZERO TURN MOWER | 19,500 | - | - | - | - | - | - |
| 040-3540-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | SEWER / HYDRO TANK CONTROLS | - | 18,000 | - | - | - | - | 18,000 |
| 040-3540-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | SEWER / REUSE ARV REPLACEMENT | - | 22,000 | - | - | - | - | 22,000 |
| 040-3540-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | SEWER / TRACTOR DISK ATTACHMENTS | - | 8,000 | - | - | - | - | 8,000 |
| 040-3550-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | SEWER / POLYMER MIXING SKID | 20,000 | - | - | - | - | - | - |
| 040-3550-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | SEWER / VERTICAL CONVEYER BELT | 24,500 | - | - | - | - | - | - |
| 040-3580-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | SEWER / COMMUNICATION SYSTEM UPGRADES AT EASTERN PLANT | - | 24,800 | - | - | - | - | 24,800 |
| Water & Sewer Revenue Fund Total | | | 199,700 | 260,600 | - | - | - | - | 260,600 |
| Water & Sewer R&R Fund | | | - | - | - | - | - | - | - |
| 042-8600-533-66-27 | WATER R&R / WATER TANK INSPECTION | WATER / TANK INSPECTIONS | 15,000 | - | - | - | - | - | - |
| 042-8600-535-66-48 | SEWER R&R / EASTERN TERTIARY FILTER | SEWER / EASTERN TERTIARY FILTER | - | - | - | - | 20,000 | - | 20,000 |
| Water & Sewer R&R Fund Total | | | 15,000 | - | - | - | 20,000 | - | 20,000 |
| Grand Total | | | \$268,200 | \$559,870 | \$77,750 | \$- | \$20,000 | \$- | \$657,620 |

City of Eustis
Significant Operating Expenditures FY 23/24 through FY 27/28 Projects

| Account Number | Account Description | Project Name | Current Budget | FY 23/24 | FY 24/25 | FY 25/26 | FY 26/27 | FY 27/28 | Five Year Total |
|---|-----------------------------------|---|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| General Fund | | | | | | | | | |
| 001-1300-513-30-34 | OPER EXP / OTHER CONTRACTUAL SVCS | FINANCE / EDMUNDS VIEWPOINT | 4,750 | 4,750 | 4,750 | 4,750 | 4,750 | 4,750 | 23,750 |
| 001-1300-513-30-34 | OPER EXP / OTHER CONTRACTUAL SVCS | FINANCE / IGM TECHNOLOGY - GRAVITY SOFTWARE | 25,900 | 40,900 | 36,900 | 36,900 | 36,900 | 36,900 | 188,500 |
| 001-2220-522-30-46 | OPER EXP / REPAIR & MAINTENANCE | FIRE / STATION 22 BAY FLOOR REPLACEMENT | - | 35,000 | - | - | - | - | 35,000 |
| 001-4910-517-30-34 | OPER EXP / OTHER CONTRACTUAL SVCS | PW FACILITIES / GENERATOR MAINTENANCE CITYWIDE | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 150,000 |
| 001-7330-572-30-46 | OPER EXP / REPAIR & MAINTENANCE | PARKS & REC / SPLASHPAD MAINTENANCE | - | - | - | - | - | 10,000 | 10,000 |
| General Fund Total | | | 60,650 | 110,650 | 71,650 | 71,650 | 71,650 | 81,650 | 407,250 |
| Street Improvement Fund | | | | | | | | | |
| 013-4120-541-30-34 | OPER EXP / OTHER CONTRACTUAL SVCS | PW TRANSP. / REIMB. FOR SIGNAL. MAINT. TO LAKE COUNTY | 70,000 | 75,000 | 80,000 | 85,000 | 85,000 | 85,000 | 410,000 |
| 013-4130-541-30-31 | OPER EXP / PROFESSIONAL SVCS | PW TRANSP. / PAVEMENT ASSESSMENT STUDY | - | - | 300,000 | - | - | - | 300,000 |
| 013-4130-541-30-31 | OPER EXP / PROFESSIONAL SVCS | PW TRANSP. / PAVEMENT CONDITION INDEX (PCI) STUDY | - | - | 90,000 | - | - | - | 90,000 |
| 013-4130-541-30-31 | OPER EXP / PROFESSIONAL SVCS | PW TRANSP. / TRAFFIC STUDY & IMPLEMENTATION (MUTCD) | 85,000 | - | - | 150,000 | - | - | 150,000 |
| Street Improvement Fund Total | | | 155,000 | 75,000 | 470,000 | 235,000 | 85,000 | 85,000 | 950,000 |
| Water & Sewer Revenue Fund | | | | | | | | | |
| 040-3520-535-30-52 | OPER EXP / OPERATING SUPPLIES | SEWER / SUBMERSIBLE MIXER - EAST | 16,000 | - | - | - | - | - | - |
| 040-3520-535-30-52 | OPER EXP / OPERATING SUPPLIES | SEWER / SUBMERSIBLE MIXER - WEST | 16,000 | - | - | - | - | - | - |
| Water & Sewer Revenue Fund Total | | | 32,000 | - | - | - | - | - | - |
| Grand Total | | | \$247,650 | \$185,650 | \$541,650 | \$306,650 | \$156,650 | \$166,650 | \$1,357,250 |

City of Eustis
Five Year Capital Improvement Plan Summary FY 23/24 through FY 27/28 Projects

| | Current Budget | FY 23/24 | FY 24/25 | FY 25/26 | FY 26/27 | FY 27/28 | Five Year Total |
|--|----------------|--------------|--------------|-------------|-------------|--------------|-----------------|
| WATER & SEWER TOTAL ALL SOURCES | \$9,040,478 | \$17,827,400 | \$3,512,636 | \$3,883,042 | \$5,329,918 | \$3,662,285 | \$34,215,281 |
| Five Year Capital Improvement Plan FY 23/24 through FY 27/28 Projects | \$12,482,110 | \$25,441,995 | \$12,101,129 | \$7,481,021 | \$8,220,918 | \$23,852,335 | \$77,097,398 |
| Five Year Capital Improvement Plan FY 23/24 through FY 27/28 Projects <25K | \$268,200 | \$559,870 | \$77,750 | \$- | \$20,000 | \$- | \$657,620 |
| Significant Operating Expenditures FY 23/24 through FY 27/28 Projects | \$247,650 | \$185,650 | \$541,650 | \$306,650 | \$156,650 | \$166,650 | \$1,357,250 |
| GRAND TOTAL CITYWIDE FY 23/24 through 27/28 CAPITAL IMPROVEMENT PLAN | \$12,997,960 | \$26,187,515 | \$12,720,529 | \$7,787,671 | \$8,397,568 | \$24,018,985 | \$79,112,268 |

Table 29:

**Capital Improvement Plan by Fund
FY 2023/24**

| Account Number | FUND/Description | FY 23/24 Project Funding |
|---------------------------------------|--|--------------------------|
| General Fund | General Fund | - |
| 001-1240-512-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 5,000 |
| 001-1240-512-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 18,000 |
| 001-1240-512-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 10,000 |
| 001-1300-513-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 7,000 |
| 001-1500-515-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 8,600 |
| 001-1940-516-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 8,000 |
| 001-2220-522-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 10,000 |
| 001-2220-522-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 12,000 |
| 001-4910-517-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 16,670 |
| 001-4920-517-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 18,000 |
| 001-7310-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 12,500 |
| 001-7310-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 13,000 |
| 001-7310-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 15,000 |
| 001-7320-572-60-18 | CAP OUTLAY / PARK IMPROVEMENTS | 4,000 |
| 001-7320-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 10,000 |
| 001-7320-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 23,000 |
| 001-7320-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 6,000 |
| 001-7320-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 3,000 |
| 001-7320-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 3,000 |
| 001-7320-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 3,000 |
| 001-7330-572-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 20,000 |
| General Fund Total | General Fund Total | 225,770 |
| Library Contribution Fund | Library Contribution Fund | - |
| Sales Tax Capital Project Fund | Sales Tax Capital Project Fund | - |
| 010-8600-513-60-01 | CAP OUTLAY / CITY COMPUTER UPGRADE PROGRAM | 105,000 |
| 010-8600-517-60-01 | CAP OUTLAY / BUILDING IMPROVEMENTS | 320,000 |
| 010-8600-517-60-01 | CAP OUTLAY / BUILDING IMPROVEMENTS | 40,000 |
| 010-8600-517-60-13 | CAP OUTLAY / PUBLIC SAFETY COMPLEX | 25,000 |
| 010-8600-517-60-14 | CAP OUTLAY / PARKS MISC EQUIPM. & MAINT. | 100,000 |
| 010-8600-519-60-53 | CAP OUTLAY / NORTHSHORE CULVERT | 475,000 |
| 010-8600-521-60-01 | CAP OUTLAY / POLICE VEHICLES | 315,000 |
| 010-8600-521-60-12 | CAP OUTLAY / EQUIPMENT | 90,000 |
| 010-8600-522-60-11 | CAP OUTLAY / FS 22 RENOVATION | 125,000 |
| 010-8600-522-60-16 | CAP OUTLAY / FS 22 BAY DOORS | 105,000 |
| 010-8600-522-60-17 | CAP OUTLAY / FIRE COMMUNICATION | 55,000 |
| 010-8600-536-60-01 | CAP OUTLAY / FLOATING DOCK | 345,446 |
| 010-8600-538-60-04 | CAP OUTLAY / MACHINERY & EQUIPMENT | 320,000 |
| 010-8600-538-60-05 | CAP OUTLAY / EUSTIS ST AND DOANE AVE | 110,000 |
| 010-8600-541-60-03 | CAP OUTLAY / PW SIDEWALK PROJECT | 100,000 |
| 010-8600-541-60-04 | CAP OUTLAY / PW STREET SEALING | 120,000 |
| 010-8600-541-60-15 | CAP OUTLAY / STREET RESURFACING | 450,000 |
| 010-8600-541-60-29 | CAP OUTLAY / MOBILITY PLAN IMPROVEMENTS | 50,000 |
| 010-8600-541-60-38 | CAP OUTLAY / DUMP TRUCK | 90,000 |
| 010-8600-541-60-39 | CAP OUTLAY / PICKUP TRUCK | 40,000 |
| 010-8600-541-60-50 | CAP OUTLAY / ROSENWALD GARDENS ROADS | 2,000,000 |

Table 29:

**Capital Improvement Plan by Fund
FY 2023/24**

| Account Number | FUND/Description | FY 23/24 Project Funding |
|---|--|--------------------------|
| 010-8600-571-60-01 | CAP OUTLAY / LIBRARY AC | 185,000 |
| 010-8600-572-60-15 | CAP OUTLAY / FERRAN PARK PROJECTS | 20,000 |
| 010-8600-572-60-22 | CAP OUTLAY / RACQUET & TENN & BALL COURTS IMPR | 30,000 |
| 010-8600-572-60-74 | CAP OUTLAY / CARVER PARK EQUIP/ELEC BLDG | 100,000 |
| 010-8600-572-60-79 | CAP OUTLAY / REC FACILITY VEHICLES | 10,000 |
| 010-8600-572-60-83 | CAP OUTLAY / CARVER PARK IMPROVEMENTS | 20,000 |
| 010-8600-572-60-85 | CAP OUTLAY / AQUATIC CENTER IMPROVEMENTS | 46,000 |
| 010-8800-522-70-71 | DEBT SVC / FIRE PUMPER DEBT PRINCIPAL | 251,600 |
| Sales Tax Capital Project Fund Total | Sales Tax Capital Project Fund Total | 6,043,046 |
| Street Improvement Fund | | |
| 013-4100-541-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 8,500 |
| 013-4140-541-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 15,000 |
| 013-8600-541-64-13 | CAP OUTLAY / ROAD IMPROVEMENTS | 245,000 |
| Street Improvement Fund Total | Street Improvement Fund Total | 268,500 |
| Community Redevelopment Fund | | |
| 014-8600-541-60-01 | CAP OUTLAY / STREET REHABILITATION | 50,000 |
| 014-8600-581-60-21 | CAP OUTLAY / LAKE EUSTIS SEAWALL REHAB | 25,000 |
| 014-8600-581-60-38 | CAP OUTLAY / CRA SIDEWALK/TREE PLANTING | 40,000 |
| 014-8600-581-60-46 | CAP OUTLAY / CRA PALMETTO PLAZA PARK PH2 | 369,000 |
| 014-8600-581-60-46 | CAP OUTLAY / CRA PALMETTO PLAZA PARK PH2 | 50,000 |
| 014-8600-581-95-05 | NON DEPARTMENTAL / SPECIAL PROJECTS | 400,000 |
| 014-8800-581-70-71 | DEBT SERVICE / PRINCIPAL | 198,149 |
| Community Redevelopment Fund Total | Community Redevelopment Fund Total | 1,132,149 |
| Water & Sewer Revenue Fund | | |
| 040-3100-536-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 8,000 |
| 040-3100-536-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 7,500 |
| 040-3300-533-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 24,000 |
| 040-3320-533-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 24,000 |
| 040-3320-533-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 6,000 |
| 040-3360-533-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 15,000 |
| 040-3500-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 23,000 |
| 040-3510-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 24,800 |
| 040-3510-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 24,000 |
| 040-3520-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 10,000 |
| 040-3520-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 12,000 |
| 040-3520-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 23,500 |
| 040-3520-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 10,000 |
| 040-3540-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 18,000 |
| 040-3540-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 22,000 |
| 040-3540-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 8,000 |

Table 29:

**Capital Improvement Plan by Fund
FY 2023/24**

| Account Number | FUND/Description | FY 23/24 Project Funding |
|---|---|--------------------------|
| 040-3580-535-60-64 | CAP OUTLAY / MACHINERY & EQUIPMENT | 24,800 |
| Water & Sewer Revenue Fund Total | Water & Sewer Revenue Fund Total | 284,600 |
| Water & Sewer R&R Fund | Water & Sewer R&R Fund | - |
| 042-8600-533-65-03 | WATER R&R / ARDICE WELL | 73,500 |
| 042-8600-533-65-07 | WATER R&R / METER REPLACEMENT & REBUILD | 200,000 |
| 042-8600-533-65-51 | WATER R&R / EASTERN WELL ONE | 130,000 |
| 042-8600-533-65-71 | WATER R&R / ONE TON SERVICE TRUCK | 75,000 |
| 042-8600-533-65-72 | WATER R&R / HALF TON SERV PICKUP TRUCK | 55,000 |
| 042-8600-533-65-83 | WATER R&R / COOLIDGE WATER MAIN EXPANSION | 1,000,000 |
| 042-8600-533-65-84 | WATER R&R / UTILITY RELOCATION | 200,000 |
| 042-8600-533-66-31 | WATER R&R / WATER PUMP REPLACEMENT | 25,000 |
| 042-8600-533-66-42 | WATER R&R / HEATHROW WTP GROUND STOR.TANK | 80,000 |
| 042-8600-533-66-44 | WATER R&R / WATER DEP OFFICE & COMP CR44 | 800,000 |
| 042-8600-533-66-45 | WATER R&R / OFFICE GENERATOR | 120,000 |
| 042-8600-533-66-49 | WATER R&R / GRAND ISLAND WTP FUEL TANK | 275,000 |
| 042-8600-533-66-53 | WATER R&R / YALE RETREAT RD | 90,000 |
| 042-8600-533-66-54 | WATER R&R / EQUIPMENT | 28,000 |
| 042-8600-533-66-55 | WATER R&R / SORRENTO PINES W WATERLINE | 325,000 |
| 042-8600-535-66-10 | SEWER R&R / FLOATING SOLAR PANELS | 1,500,000 |
| 042-8600-535-66-16 | SEWER R&R / CR 44 FORCE MAIN | 50,000 |
| 042-8600-535-66-41 | SEWER R&R / TANK CLEANING | 200,000 |
| 042-8600-535-66-43 | SEWER R&R / SUBMERSIBLE PUMP | 70,000 |
| 042-8600-535-66-45 | SEWER R&R / EFFLUENT PUMP & MOTOR | 42,000 |
| 042-8600-535-66-46 | SEWER R&R / COOLIDGE SEWER MAIN EXPANS. | 1,800,000 |
| 042-8600-535-66-49 | SEWER R&R / CRANE TRUCK | 65,000 |
| 042-8600-535-66-50 | SEWER R&R / LIFT STATION CONTROL PANELS | 30,000 |
| 042-8600-535-66-59 | SEWER R&R / PICKUP TRUCK | 55,000 |
| 042-8600-535-66-70 | SEWER R&R / EASTERN WWTP EXPANSION | 79,420 |
| 042-8600-535-66-76 | SEWER R&R / LIFT STATION GENERATOR | 95,000 |
| 042-8600-535-66-84 | SEWER R&R / INFILTRATION / INTRUSION | 190,000 |
| 042-8600-535-66-86 | SEWER R&R / MAIN WWTP EXPANSION | 7,437,942 |
| 042-8600-535-66-92 | SEWER R&R / EQUIPMENT | 36,000 |
| 042-8600-535-66-95 | SEWER R&R / EASTERN PLANT TURBINE | 35,000 |
| 042-8800-581-70-71 | DEBT SERVICE / PRINCIPAL | 572,601 |
| Water & Sewer R&R Fund Total | Water & Sewer R&R Fund Total | 15,734,463 |
| Stormwater Utility Revenue Fund | Stormwater Utility Revenue Fund | - |
| 049-3720-538-60-02 | CAP OUTLAY / STORMWATER CULVERT REPLACEMENT | 220,000 |
| 049-3720-538-60-66 | CAP OUTLAY / CONCRETE CRUSHING | 45,000 |
| Stormwater Utility Revenue Fund Total | Stormwater Utility Revenue Fund Total | 265,000 |
| Fire Prevention Capital Expansion Fund | Fire Prevention Capital Expansion Fund | - |

Table 29:

**Capital Improvement Plan by Fund
FY 2023/24**

| Account Number | FUND/Description | FY 23/24 Project Funding |
|---|---|--------------------------|
| Greenwood Cemetery Trust | | |
| Fund | Greenwood Cemetery Trust Fund | - |
| 060-4920-517-60-63 | CAP OUTLAY / IMPROV. OTHER THAN BLDGS. | 40,000 |
| Greenwood Cemetery Trust Fund Total | Greenwood Cemetery Trust Fund Total | 40,000 |
| Law Enforcement Capital Expansion Fund | | |
| Fund | Law Enforcement Capital Expansion Fund | - |
| 064-2100-521-60-62 | CAP OUTLAY / BUILDINGS | 200,000 |
| Law Enforcement Capital Expansion Fund Total | Law Enforcement Capital Expansion Fund Total | 200,000 |
| Water Impact Fee Fund | | |
| Fund | Water Impact Fee Fund | - |
| 065-8600-533-67-02 | CAP OUTLAY / EASTERN WATER MAIN EXTENSION | 300,000 |
| 065-8600-533-67-17 | CAP OUTLAY / EASTERN HIGH SERVICE PUMP | 355,000 |
| 065-8600-533-67-35 | CAP OUTLAY / NEW WATER SERVICE SETS | 120,000 |
| 065-8600-533-67-36 | CAP OUTLAY / NEW RECLAIM.WATER SERV SETS | 50,000 |
| 065-8600-533-67-37 | CAP OUTLAY / RECLAIMED WATER EXPANSION | 300,000 |
| Water Impact Fee Fund Total | Water Impact Fee Fund Total | 1,125,000 |
| Sewer Impact Fee Fund | | |
| Fund | Sewer Impact Fee Fund | - |
| 066-3910-535-70-71 | DEBT SERVICE / PRINCIPAL REVOLVING LOAN | 283,337 |
| 066-8600-535-60-01 | SEWER IMPACT / EASTERN FORCE MAIN EXTENSION | 400,000 |
| Sewer Impact Fee Fund Total | Sewer Impact Fee Fund Total | 683,337 |
| TOTAL FY 23/24 CAPITAL IMPROVEMENT PROJECTS | | \$26,001,865 |

Table 30:

**Significant Operating Expenditures by Fund
FY 2023/24**

| Account Number | FUND/Description | FY 23/24 Project Funding |
|--|--------------------------------------|---------------------------------|
| 001-1300-513-30-34 | OPER EXP / OTHER CONTRACTUAL SVCS | 4,750 |
| 001-1300-513-30-34 | OPER EXP / OTHER CONTRACTUAL SVCS | 40,900 |
| 001-2220-522-30-46 | OPER EXP / REPAIR & MAINTENANCE | 35,000 |
| 001-4910-517-30-34 | OPER EXP / OTHER CONTRACTUAL SVCS | 30,000 |
| General Fund Total | General Fund Total | 110,650 |
| 013-4120-541-30-34 | OPER EXP / OTHER CONTRACTUAL SVCS | 75,000 |
| Street Improvement Fund Total | Street Improvement Fund Total | 75,000 |
| TOTAL FY 23/24 SUBSTANTIAL OPERATING EXPENDITURES | | \$185,650 |



APPENDIX



Glossary

This glossary provides definitions of various specialized terms used in this budget document that may not be familiar to all readers. Also provided are the meanings of technical acronyms used.

Account: A classification of appropriations by expenditure account code.

Accrual Accounting: A system that recognizes revenues and expenses as they occur, regardless of when the final payment is made. This system is used by businesses and certain government funds operating like businesses.

Annual Comprehensive Financial Report (ACFR): An annual report that presents the status of the City's financial situation during the past fiscal year. The ACFR is organized by the fund and contains two basic types of information: (1) a Statement of Net Assets that compares assets with liabilities and fund balance; and (2) a Statement of Activities that compares revenues and expenditures.

Ad Valorem Tax: A tax levied on real personal property's assessed value (net of any exemptions).

Adopted Budget: The financial plan of revenues and expenditures for a fiscal year as approved by the City Commissioners.

Amendment: A change to an adopted budget may increase or decrease a fund total. The City Commissioners must approve the change.

Appropriation: Legal authorization is granted to make expenditures and incur obligations for specific purposes. An allocated time is set in which appropriations can be expended. The City Commission is the authoritative appropriating body for the City of Eustis.

Approved Budget: The City Commissioner's Budget is to be legally adopted by state statutes before the beginning of the fiscal year.

Assessed Property Value: The value set upon property by the Lake County Property Appraiser as a basis for levying ad valorem taxes.

Audit: A financial audit is an objective examination and evaluation of an organization's financial statements to ensure that the financial records are a fair and accurate representation of the transactions they claim to represent. The audit can be conducted internally by employees of the organization or externally by an outside Certified Public Accountant firm.

Balanced Budget: A balanced budget is a financial planning or budgeting situation where total expected revenues are equal to total planned spending.

Basis of Accounting: Timing of recognition for financial reporting purposes when the effects of transactions or events should be recognized in the City's financial statements.

Basis of Budgeting: Method used to determine when revenues and expenditures are recognized for budgetary purposes.

Beginning Fund Balance: Audited fund balance remaining from the previous fiscal year. These remaining funds are both unexpended appropriations and the last year's reserves.

Bonds: A bond is a fixed income instrument that represents a loan made by an investor to a borrower. Bonds are used by municipalities, states, and sovereign governments to finance projects and operations. Owners of bonds are debtholders, or creditors, of the issuer.

Budget: A financial plan for a specified period (fiscal year) that matches anticipated revenues with proposed expenditures.

Budget Calendar: An annual schedule of key dates or milestones that the City follows in the preparation, adoption, and administration of the budget.

Budget Message: A written explanation by the City Manager that serves as an introduction to the budget. It provides the reader with a summary of the most critical aspects of the budget, changes from previous fiscal years, and recommendations regarding the financial policy for this fiscal year.

Capital Asset: Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period and a cost of \$5,000 or more.

Capital Expenditure: All machinery, equipment, vehicles, and computers costing \$5,000 or more and having a useful life of one year or more. These expenditures can be dedicated to acquisitions that range from office furniture and desktop computers to vehicles, heavy equipment, land, buildings, roads, and other infrastructure.

Capital Improvement: A capital expenditure of \$25,000 or more in value and has a useful life of five years or more. They can be both recurring and non-recurring. The purchases can be for new capital assets, renewal, or replacement of support already in service. Significant non-recurring capital expenditure is defined as one that is \$1 million or greater.

Capital Improvement Program (CIP): A projected plan for capital expenditures to be incurred each year over five years sets forth each capital project, the amount to be expended each year, and the method of financing those expenditures.

Charges for Services: These are charges for specific services provided to specific individuals and entities. These charges include water and solid waste services, building fees, and other such charges.

City Commission: The elected policy-setting body for the City.

City Manager: A person not publicly elected but appointed by a city council to manage a city.

Community Development Block Grant: Grant money received under the Small Cities Community Development Block Grant Program funded by the Department of Housing and Urban Development.

Community Redevelopment Trust Fund (CRA) (014): This fund accounts for the activity within the special revenue district, which has been established per F.S. 163 Part III. The revenue is based on the incremental property values since the fund's establishment in 1990.

Consumer Price Index (CPI): The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

COVID-19 – is an acute respiratory illness in humans caused by a coronavirus, capable of producing severe symptoms and, in some cases, death, especially in older people and those with underlying health conditions. It was initially identified in China in 2019 and became pandemic in 2020.

Culture and Recreation: Functional classification for expenditures to provide city residents opportunities and facilities for cultural, recreational, and educational programs, including parks and recreation.

Debt Service: The annual amount of money necessary to pay the interest and principal on outstanding debt.

Deficit: The excess of expenditures over revenues during a fiscal year.

Department: An organizational unit of the City responsible for carrying out a major governmental function, for example, as Public Works.

Depreciation: Expiration over time of the service life of fixed assets. The City uses the straight-line method to depreciate fixed assets, calculated by dividing the cost by the years of useful life. The City does not budget Depreciation.

Economic Development Fund (068): This fund accounts for ongoing activities related to rehabilitation projects financed by previous Community Development Block Grants and inter-fund transfers.

Encumbrance: Funds set aside from an appropriation to pay a known future liability.

Fund Balance: Fund balance is essentially the difference between assets and liabilities. In general, it is the balance remaining after the assets have been used to satisfy the outstanding liabilities.

Enterprise Funds: A fund that accounts for operations financed from user charges and whose operation resembles a business enterprise (e.g., Water and Sewer Utility). Exempt, Exemption, Non-Exempt: Amounts determined by State law to be deducted from the property's assessed value for tax purposes.

Expenditure: Decrease in financial resources for the procurement of assets or the cost of goods and services received.

Fiduciary Fund: Fiduciary Funds are used in governmental accounting to account for assets that are held in trust for others.

Fines and Forfeitures: Fees collected by the State Court System. These fees include revenues received from fines and penalties imposed for the commission of statutory offenses, violation of legal administrative rules and regulations, and neglect of official duty. Forfeits include revenues from confiscating deposits or bonds held as performance guarantees and proceeds from the sale of contraband property seized by law enforcement agencies.

Fire Prevention Capital Expansion Trust Fund (059): This fund accumulates revenues from impact fees to defray the cost of capital projects related to fire prevention.

Fiscal Year (FY): The twelve-month financial period used by the City beginning October 1 and ending September 30 of the following year. The City's fiscal year is numbered by the year it ends.

Fleet: Vehicles that are owned and operated by the City.

Forfeiture Funds: Any state or local law enforcement agency that directly participates in an investigation or prosecution that results in a federal forfeiture by a participating agency may request an equitable share of the net proceeds of the forfeiture. The Department of Justice Asset Forfeiture Program serves to deter crimes and provide valuable additional resources to state and local law enforcement agencies.

Franchise Taxes: Franchise taxes are assessed on a business, usually a public utility, in return for using the government's rights to conduct the utility business.

Function: A major class or grouping of tasks directed toward a common goal, such as improvements to public safety, improvement of the physical environment, etc. For the budgetary analysis,

the categories of functions have been established by the State of Florida Uniform Chart of Account, and financial reports must be grouped according to those functions. See Object Code.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, that are segregated for carrying on specific activities or attaining certain objectives by special regulations, restrictions, or limitations. See the Appropriated Fund Types and Basis of Budgeting portion of the Introductory Section for a discussion of the types of funds in this budget.

Fund Balance: A fund's excess of assets over liabilities. In budgeting, this excess is sometimes used as a revenue source. A negative fund balance is referred to as a deficit.

GAAP - Generally accepted accounting principles refer to a common set of accounting principles, standards, and procedures issued by the Financial Accounting Standards Board (FASB). Public companies in the U.S. must follow GAAP when their accountants compile their financial statements.

General Fund (001): The fund into which the city's general revenues are deposited and from which money is appropriated to pay the general expenses.

General Government: Functional classification for services provided by the city for the benefit of the public and the governmental body, including legislative, financial/administrative, legal, comprehensive planning, judicial, court services, and other general governmental services.

GFOA: The Government Finance Officers Association.

Governmental Funds: Are used to account for activities primarily supported by taxes, grants, and similar revenue sources.

Grant: A contribution of assets (usually cash) by one governmental unit or other organization for a specified purpose.

Greenwood Cemetery Trust Fund (060): This fund is used to accumulate revenues for the perpetual care of the Greenwood Cemetery. Interest earned is used for operations, and the principal may be used for capital purchases.

Homestead Exemption: In the state of Florida, a \$25,000 exemption is applied to the first \$50,000 of your property's assessed value if your property is your permanent residence and you owned the property on January 1st of the tax year.

Impact Fee Fund (Water/Sewer 065,066): This fund accumulates revenues derived from newly constructed facilities. The fees will be used for capital expenditures necessitated by growth.

Infrastructure: Long-lived capital assets normally are stationary and can be preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges,

Interest: Compensation paid or to be paid for using borrowed funds.

Inter-Fund Transfers: Budgeted allocations of resources from one fund to another.

Intergovernmental Revenue: Funds received from federal, state, and other local government sources in grants, shared revenues, and payments in lieu of taxes are for a specific purpose.

Internal Service Funds: Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units or other governments on a cost-reimbursement basis.

ISO: Insurance Service Office, provides fire rating as a score provided to fire departments and insurance companies.. The score reflects how prepared a community and area is for fires.

KPIs: Key Performance Indicators are the critical (key) quantifiable indicators of progress toward an intended result. KPIs provide a focus for strategic and operational improvement, create an analytical basis for decision making and help focus attention on what matters most.

Law Enforcement Trust Fund (064): This fund accounts for fines received because of drug forfeitures, restricted to drug enforcement training and programs for police officers.

Levy: To impose taxes, special assessments, or service charges. Or another term used for millage rate.

Library Capital Expansion Trust Fund (069): This fund is used to identify capital projects dedicated to expanding the Eustis Memorial Library. Funding is provided by donations, impact fees, and inter-fund transfers.

Line Item: An expenditure classification according to the type of item purchased or service obtained, for example, regular salaries, professional services, repairs, and maintenance. See Object Code.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

LRFP - Long Range Financial Plan is the process of budgeting for operations and growth and renewal for buildings, infrastructure and land.

Major Fund: Major funds are funds in which revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

Mill: Ad valorem (property) tax valuation unit equals \$1 of tax obligation for every \$1,000 taxable valuation.

Millage: The total tax obligation per \$1,000 of taxable valuation property.

Millage Rate: A rate per \$1,000 of the taxable property value which, when multiplied by the taxable value, yields the property tax billing for a given parcel.

Mission Statement: Statement that defines the purpose and function of the city.

Miscellaneous (Funding Source): Revenues other than those received from authoritative sources such as taxes, licenses and permits, grants, and user fees.

Modified Accrual Basis of Accounting: The basis of accounting used in conjunction with the current financial resource's measurement focus modifies the accrual basis of accounting in two ways: 1) revenues are not recognized until they are measurable and available 2) expenditures are recognized in the period in which governments generally liquidate the related liability rather than when that liability is first incurred (if earlier).

Non-Departmental: Compilation of expenditures that are not assigned to a specific department.

Object Code: An account to which an expense or expenditure is recorded to accumulate and categorize the various types of payments that governments make. These are generally grouped into Personnel Services, Operating Expenses, Capital Outlay, and Other categories for budgetary anal-

ysis and financial reporting purposes. The State of Florida Uniform Accounting System mandates certain object codes.

Operating Expenses: Also known as Operating and Maintenance costs, these are expenses or day-to-day operations which exclude capital costs, such as office supplies, maintenance of equipment, and travel.

Other Appropriations: Functional classification for funds set aside to provide for unforeseen expenses, reserves and debt payment required by bond documents, and reserves for future capital projects.

Parks and Recreation Capital Expansion Trust Fund (063): Revenues are provided by impact fees for parks and recreational projects to serve the public.

Per Capita Income: The average annual amount an individual would receive if their city's entire population of income were divided equally among all residents. When determining the per capita income of a community, the total personal income is divided by the population.

Performance-Based Budgeting - A performance budget is one that reflects both the input of resources and the output of services for each unit of an organization. The goal is to identify and score relative performance based on goal attainment for specified outcomes. This type of budget is commonly used by government bodies and agencies to show the link between taxpayer funds and the outcome of services provided by federal, state, or local governments.

Permit & License Revenue: This category includes revenue raised for recovering the costs associated with regulating business activity. They include fees imposed on construction-related activities and business licenses.

Personnel Services: The cost imposed on each department to support monetary personnel compensation. This includes salaries, wages, and benefits.

Physical Environment: Cost of services provided for the primary purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment, including solid waste, water, and sewer conservation & resource management, & other physical environmental services.

Potable Water: Water that is safe to drink.

Principal: The face amount of debt, exclusive of accrued interest.

Program: A set of activities with a common goal accomplished through a plan of action to accomplish a clear objective, with details on what work is to be done, by whom, when, and what means of resources will be used.

Property Appraiser: The elected county official responsible for setting property valuations for tax purposes and preparing the annual tax roll.

Proposed Budget: The budget for the upcoming fiscal year is submitted to the City Commission for consideration. The proposed Budget includes estimated revenues, proposed expenditures, and other financing sources and uses followed by the adopted, approved City Commission Budget. The City Manager is responsible for a Proposed Operating Budget.

Proprietary Fund: A proprietary fund is used in governmental accounting to account for business activities.

Property Tax: Also known as ad valorem tax. It is a tax levied on the assessed value of the real and personal property.

PSAP: known as 911 Call Centers, and other Public Safety entities, to request support from the Public Safety and Homeland Security Bureau and notify it of problems or issues impacting the provision of emergency services.

Public Safety: Functional classification for services provided by the City for the safety and security of the public, including law enforcement, fire control, protective inspections, emergency and disaster relief, and other public safety services.

Real Property: Land, buildings, and other structures attached to it are taxable under state law.

Reassessment: The process of re-determining the value of a parcel of real estate for property tax purposes. A reassessment is done to determine the property tax bills. Property bills are based on the property's assessed value and property tax rates. Changes in tax rates, the addition of new taxes, and an overall increase or decrease in real estate values because of market conditions can also affect the amount of a property tax bill. A reassessment usually causes an increase or decrease in a property owner's tax bill. The rolled-back rate will be slightly lower than the previous year's millage levy. This reduced rate multiplied by the value of the new construction/annexations added to the roll during the year provides the only source of additional tax revenue if the rolled-back rate is levied.

Reclaimed Water Project Fund (041): Accounts for wastewater projects used for irrigation and other uses to extend the City's water supplies. Projects are funded by inter-fund transfers from the Water and Sewer Revenue Fund.

Reserve: An account indicates that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Revenue: Income of a government from sources, such as tax payments, fees from specific services, receipts from other governments, shared revenues, interest income, and fines and forfeitures.

Rolled Back/Roll Back Rate: That millage rate which, when multiplied times the tax roll, exclusive of new construction added to that tax roll, would yield the same amount of revenue for the taxing authority as was yielded by the millage rate levied in the previous year. In normal circumstances, as the tax roll rises due to inflation of increasing property values, the roll-back rate will be lower than the last year's tax rate.

Sales Tax Revenue Bond Fund (010): This fund accounts for the City's share of the one-cent infrastructure sales tax, which is restricted to capital projects.

Special Assessment: A compulsory levy imposed on certain properties to defray part or all the cost of a specific improvement or service that primarily benefits those properties.

Special Revenue Fund: Governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments.

State Shared Revenue: Revenues are assessed and collected by the State of Florida, then allocated and returned to the municipalities. The largest portion of state shared revenues is sales tax.

State Revolving Fund (SRF): Revolving loan fund through the Florida Department of Environmental Protection that provides low-cost financing for stormwater and water and sewer projects.

Stormwater Utility Revenue Fund (049): This fund accounts for monthly fees assessed against properties in the City for the provision of stormwater management programs.

Street Improvement Fund (013): This fund is used to accumulate monies received from motor fuel gas tax sources to maintain the streets and rights-of-way within the city.

Structurally Balanced Budget: is a financial arrangement in which regular income consistently meets or exceeds regular expenses over an extended period, without relying on temporary or one-time measures. This supports long-term fiscal stability by avoiding deficits caused by unsustainable budgeting practices.

SWAT: Special Weapons and Tactics is a Special Operations Response Team in different agencies as a police tactical unit and rapid reaction force organized within an existing law enforcement agency that uses specialized or military equipment and tactics.

Tax Base: The total property valuations on which each taxing authority levies its tax rates.

Taxable Value: The assessed value less homestead and other exemptions. The taxable value is then multiplied by the millage rate to determine the amount of taxes. The millage rate is set by the taxing authorities based on their budget requirements. These taxing authorities and their proposed rates will be reflected on your Truth In Millage (TRIM) Notice that you will receive in August of each year.

Taxes: Compulsory charges levied by a government for financing services performed.

Transfers: Transfers between individual funds of a governmental unit that are not repayable and are not considered charges for goods or services. These represent a “double counting” of revenues and correspond to an equal amount of interfund expenditures.

Transportation: Functional classification for expenditures for developing and improving the safe and adequate flow of vehicles, travelers, and pedestrians on the road and street facilities.

Truth in Millage (TRIM): The Florida Truth in Millage Act formalizes the property tax levying process by requiring a specific method of tax rate calculation, a form of notice, public hearing requirements, and advertisement specifications before the adoption of a budget tax rate.

Uniform Accounting System: The chart of accounts prescribed by the Department of Financial Services Bureau of Local Government is designed to standardize financial information to facilitate comparing and evaluating reports.

User Fee: Charge imposed on a customer for using a specific service operated by the city.

Vision: Guiding goals and priorities describing sought-after future state toward which efforts should be directed.

Water and Sewer Fund (040): A fund established to record water and sewer revenues and expenditures using the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when they are incurred.

Water and Sewer Renewal and Replacement Fund (042): A fund to cover anticipated expenses for major repairs of the City’s facilities and repair and replacement of related equipment. Expenses are funded by inter-fund transfers from the Water and Sewer Revenue Fund.

**City of Eustis
ANNUAL BUDGET
2023-24**

Finance Director
Mike Sheppard

Deputy Finance Director
Nailya (Nelly) Harnisch

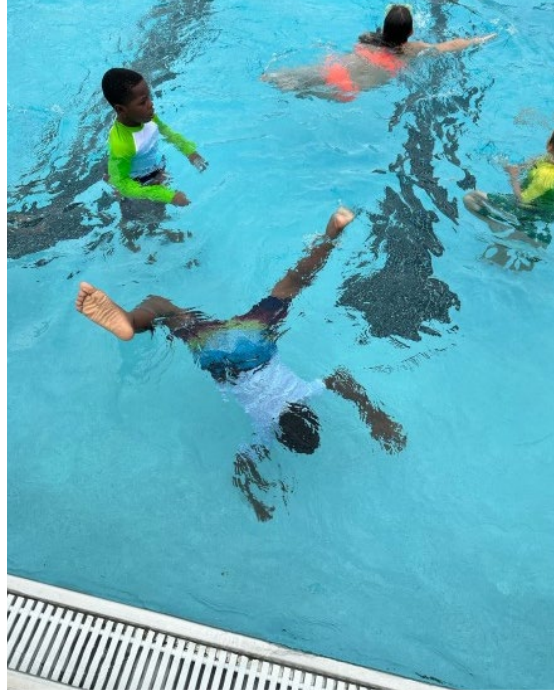
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EUSTIS Parks & Rec.

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