

# City of Eustis, Florida



## Adopted Annual Budget Fiscal Year 2019 - 2020

**CITY OF  
EUSTIS**

**CITY  
COMMISSION**

**CITY  
MANAGER**

**FINANCE  
DIRECTOR**

**ANNUAL  
BUDGET  
FY 2019-20**

**MAYOR-COMMISSIONER:  
MICHAEL L. HOLLAND  
VICE-MAYOR COMMISSIONER:  
KAREN LEHEUP-SMITH  
COMMISSIONERS:  
MARIE H. ALIBERTI  
ROBERT R. MORIN, JR.  
EMILY A. LEE**

**RONALD R. NEIBERT**

**COLLEEN J. SCOTT,  
CPA, CGFO, CPM**

**CITY OF EUSTIS  
ANNUAL BUDGET  
2019-20**

**DEVELOPMENT SERVICES DIRECTOR  
LORI BARNES**

**HUMAN RESOURCES DIRECTOR  
BILL HOWE**

**POLICE CHIEF  
GARY CALHOUN**

**FIRE CHIEF  
MICHAEL SWANSON**

**PUBLIC WORKS DIRECTOR  
RICK GIEROK**

**EUSTIS MEMORIAL LIBRARY  
ANN IVEY**

**PARKS AND RECREATION DIRECTOR  
JOE LAPOLLA**

**ECONOMIC DEVELOPMENT DIRECTOR  
THOMAS CARRINO JR.**

**CITY ATTORNEY  
DEREK A. SCHROTH**

**CITY CLERK  
MARY MONTEZ**



# City of Eustis | City Officials



**Michael L. Holland**  
Mayor



**Karen LeHeup-Smith**  
Vice Mayor



**Marie H. Aliberti**  
Commissioner



**Ronald R. Neibert**  
City Manager



**Robert R. Morin, Jr.**  
Commissioner



**Emily A. Lee**  
Commissioner



**Derek A. Schroth**  
City Attorney



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Eustis**

**Florida**

For the Fiscal Year Beginning

**October 1, 2018**

*Christopher P. Morill*

Executive Director

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# City of Eustis

P.O. Drawer 68 • Eustis, Florida 32727-0068 • (352) 483-5460

September 20, 2019

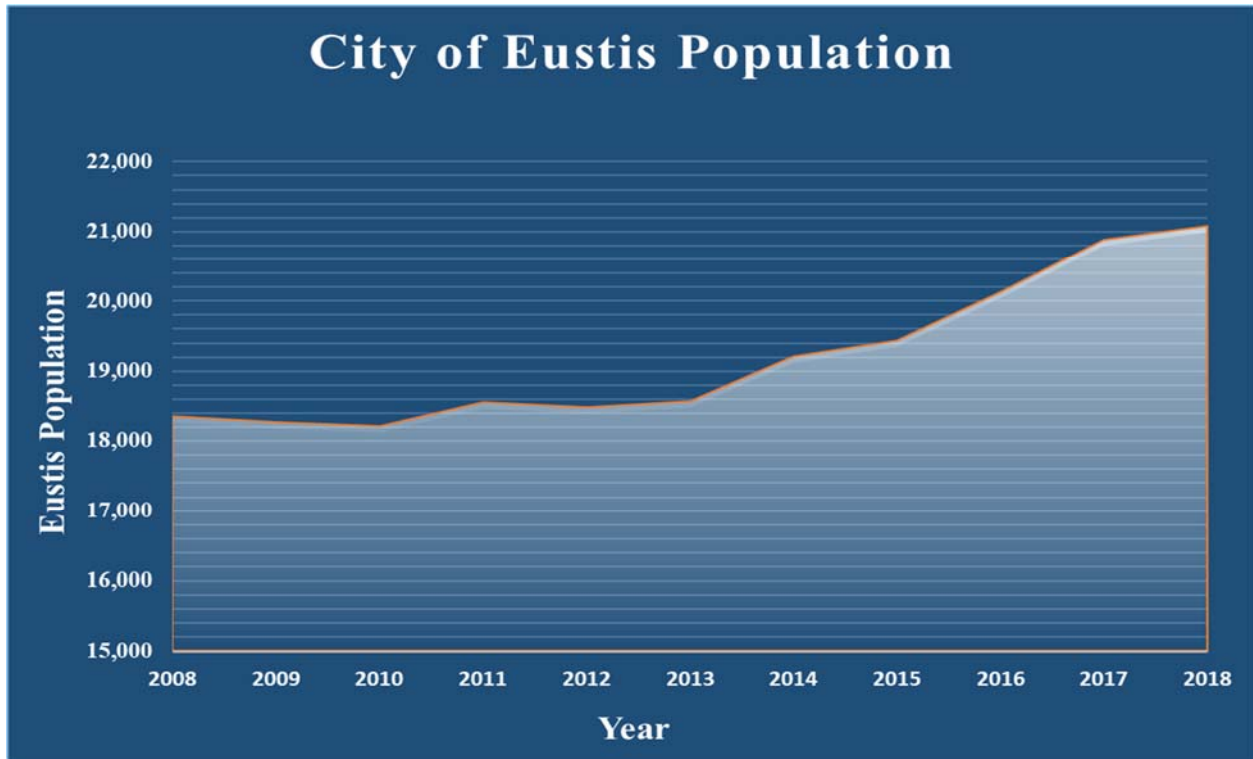
Honorable Mayor and City Commissioners:

I am pleased to present the Annual Budget for fiscal year beginning October 1, 2019 and ending September 30, 2020, based on my understanding of the Commission's priorities and the level of service required to meet the needs of the community. This document is the culmination of the annual budget process which begins in March and ends upon final adoption on September 19, 2019. The budget complies with the requirements of the City Charter, appropriate Florida statutes, the City's Financial Policies, and goals and objectives of the City's Strategic Plan.

Eustis continues to be a dynamic place and one in which residents and businesses can be proud. The City's overall fiscal health remains strong. The Commission has exercised fiscal restraint and implemented expenditure plans that are within the City's available revenue stream. The City has adopted balanced budgets over the past several years. The City defines a balanced budget, as total recurring revenues equaling or exceeding total recurring expenditures.

The budget of \$42,299,250 includes 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 2019-2020 including citywide street resurfacing, housing rehabilitation within the community redevelopment area; and also improvements and repairs to the City Commission Chambers. The budget also includes utility service expansion projects such as the eastern reclaim ground storage facility expansion.

The City continues to experience steady growth, with an increase in population from 18,354 in 2008 to an estimate of 21,083 in 2018.



Economic conditions for the City continue to improve. Growth in the economy brought an increase in new construction and annexations of \$8,097,026. Property values of \$1,081,086,069 reflect an increase of 9.04% over the previous year.

By the end of Fiscal Year 2018-2019 certain City revenues will have exceeded the budgeted expenditure amounts, maintaining a healthy fund balance anticipated for the start of Fiscal Year 2019-2020. The anticipated General Fund available balance for the end of the year is \$4,272,682, in addition to the required reserves of \$4,162,625. The budgeted revenues in the General Fund exceed expenditures by \$276,650.

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 Challenges
- Year-end accomplishments



**Revenue Sources and Assumptions**

The City of Eustis has 23 separate fund accounts with various sources of revenue. The General Fund collects the majority of the revenues, with over 46% derived from ad valorem taxes. 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 six years. This millage rate exceeds the established roll-back rate of 7.0382 and will be advertised as a tax increase, due to an increase in property values. However, based on a home assessed at \$150,000 with exemptions, the roll-back rate would only equate to \$54 less in taxes per year. The City of Eustis millage rate compares to the rest of Lake County as follows:

Comparative Tax Rates Advertised for 2019/2020

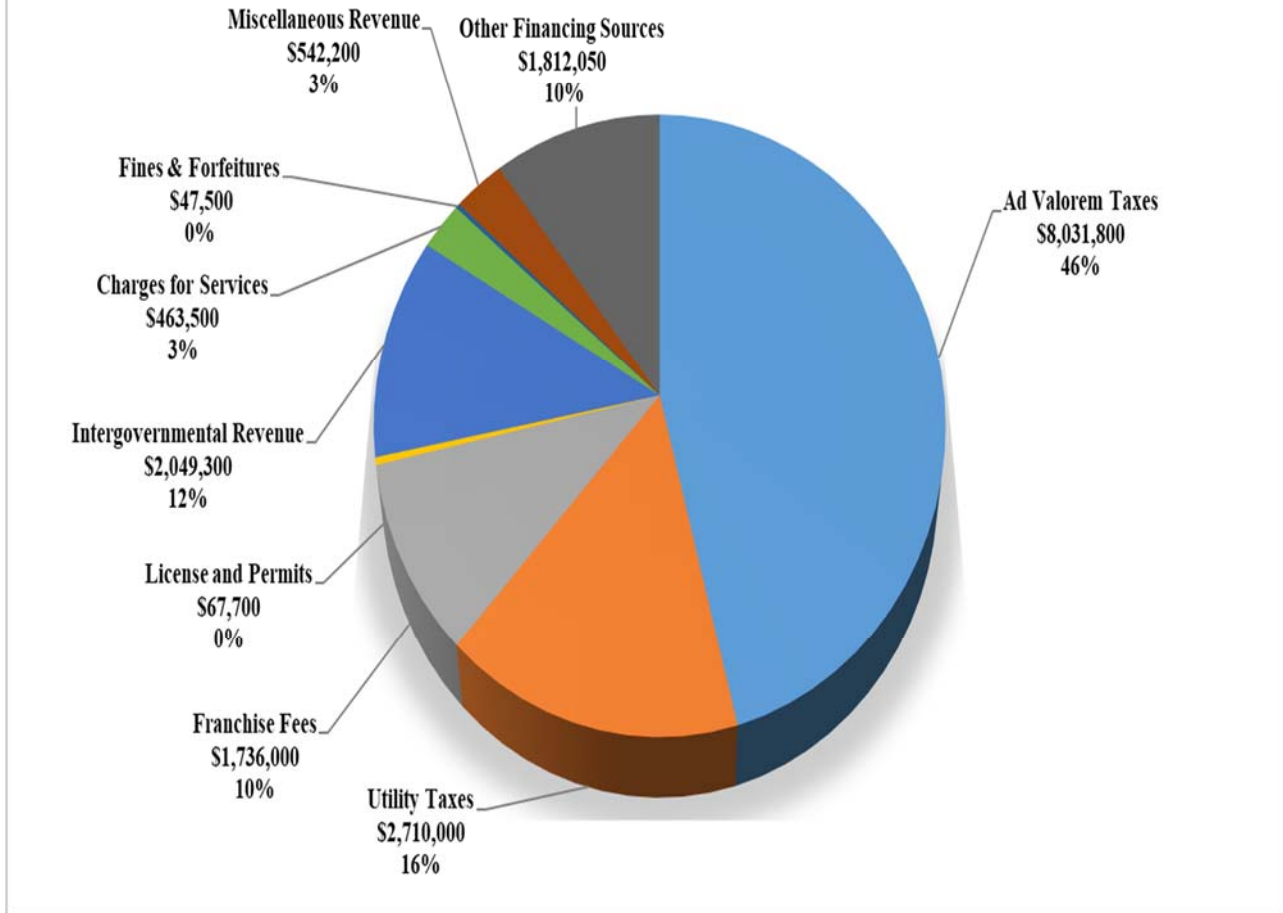
1.Howey	9.2750	8.Minneola	6.1800
2.Astatula	8.5000	9.Groveland	5.6000
3.Eustis	7.5810	10.Leesburg	4.2678
4.Mascotte	7.5500	11.Clermont	4.2061
5.Tavares	7.2400*	12.Fruitland Park	3.9134
6.Umatilla	7.1089	13.Lady Lake	3.3962
7.Mount Dora	6.5000	14.Montverde	2.8300

\* Includes debt service

Average: 6.0100: decreased from last year's average of 6.2604. In accordance with the City's financial policies, tax revenues are forecasted at the rate of 98% collection. The total General Fund revenue is anticipated to be \$17,460,050 (see the graphical breakdown on the next page):

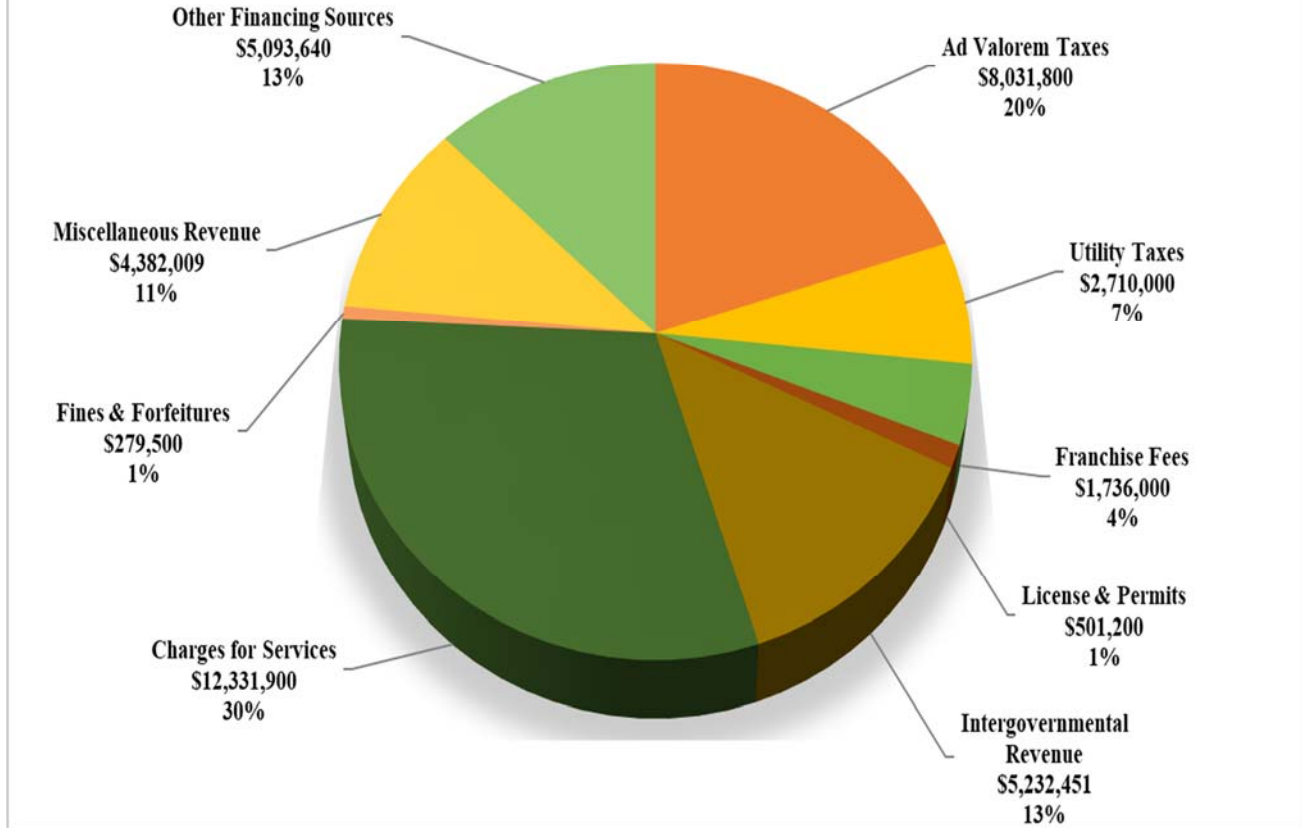
## General Fund Revenue - \$17,460,050

### Where Do General Fund Revenues Come From?



The total City revenue includes all funding sources and is projected to be \$40,298,500. Charges for Services are the largest overall source of revenue for the City because that category includes Water and Sewer service charges and Stormwater Fees. The graphical breakdown for the total City revenue is as follows:

**FY 2019-20 Total City Revenues - \$40,298,500**  
**Where Do City Revenues Come From?**



**Fund Balances and Reserves**

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

FUND TYPE	TARGET	FY 19/20 RESERVES	AVAILABLE FUND BALANCE
General	90 days	\$4,162,625	\$4,272,682
Street Improvement	90 days	\$9,464	\$0
Water & Sewer	90 days	\$1,813,988	\$8,428,244
Stormwater	90 days	\$113,463	\$16,815
Police Pension	NA	\$22,113,375	\$0
Fire Pension	NA	\$11,546,783	\$0

The Street Improvement Fund recurring expenditures have exceeded recurring revenues for several years, gradually depleting the fund balance. This trend is due to several factors: a change in the distribution formula for Local Option Gas Tax revenue (a reduction in revenue to the City), faster population and road mile growth in other cities, increased construction costs, and more fuel-efficient vehicles resulting in fewer dollars collected from the gas tax. Accordingly, both the County and the City face challenges in maintaining road operations. The City may continue to consider other revenue sources for the Street Improvement Fund.

**Anticipated Increases in Expenditures**

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

- Cost of Living Adjustments of \$2,219 for all employees, reflecting a total increase of \$612,983 citywide for salaries and benefits.
- The health and life insurance costs increased by 3.0%, or \$71,033.
- The General Liability/Worker’s Comp/Property Insurance costs increased by 18% for the premium, or \$206,084 citywide.
- The Capital Improvement Plan for FY 2019-2020 is \$6,407,948. Major projects include: Wastewater Treatment Plant Expansion Engineering, public safety vehicle replacements, housing rehabilitation within the CRA, Eastern Reclaim Ground Storage Expansion, and various water and sewer renewal and replacement items and street resurfacing.

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 for the Fire and Police departments must be negotiated in accordance with the union contracts. The budget includes a lump sum for each employee in the amount of \$2,219 for merit/pay plan increases for each fund.

General Fund	\$415,892
Water and Sewer Revenue Fund	\$141,555
Street Improvement Fund	\$45,449
Stormwater Fund	\$10,088
Citywide Total	\$612,983

## Personnel Changes

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

<b>GENERAL FUND</b>						
<b>Department</b>	<b>FY 14/15</b>	<b>FY 15/16</b>	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>
City Manager	5	6	7	7	7	7
Finance	12	11	11	11	11	11
Development Services	7	7	10	10	9	7
Human Resources	3	3	3	3	3	3
Police	54	54	54	54	55	55
Fire	24	25	26	26	26	26
Public Works	12	12	12	12	12	12
Library	11	11	11	11	11	11
Culture & Recreation	11	10	11	11	11	11
<b>Total</b>	<b>139</b>	<b>139</b>	<b>145</b>	<b>145</b>	<b>144</b>	<b>143</b>
<b>STREET IMPROVEMENT FUND</b>						
<b>Public Works</b>	<b>15</b>	<b>15</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>
<b>STORMWATER FUND</b>						
<b>Public Works</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>WATER AND SEWER FUND</b>						
Public Utilities	16	16	16	16	16	16
Water	20	22	22	22	22	22
Wastewater	18	18	18	18	18	18
<b>Total</b>	<b>54</b>	<b>56</b>	<b>56</b>	<b>56</b>	<b>56</b>	<b>56</b>
<b>Grand Total</b>	<b>212</b>	<b>214</b>	<b>223</b>	<b>223</b>	<b>223</b>	<b>221</b>

A complete listing of full-time and part-time positions and the City organizational chart are included as attachments in the Budget Overview Section.

## **General Fund Budget Analysis**

The General Fund budget (Fund 001) is based on total revenues of \$17,460,050 with a beginning fund balance of \$8,158,657. The total expenditures of \$17,183,400 and amounts restricted and reserved of \$4,162,625 leave a remaining fund balance of \$4,272,682. The total expenditures include \$290,500 of non-operating expenditures for small capital acquisitions, contingencies, and community service grants, totaling \$30,000.

Budgeted operating revenues slightly exceed budgeted operating expenditures resulting in a General Fund balanced budget. Transfer funds are received from the Water and Sewer Fund for administrative costs and are evaluated on an annual basis.

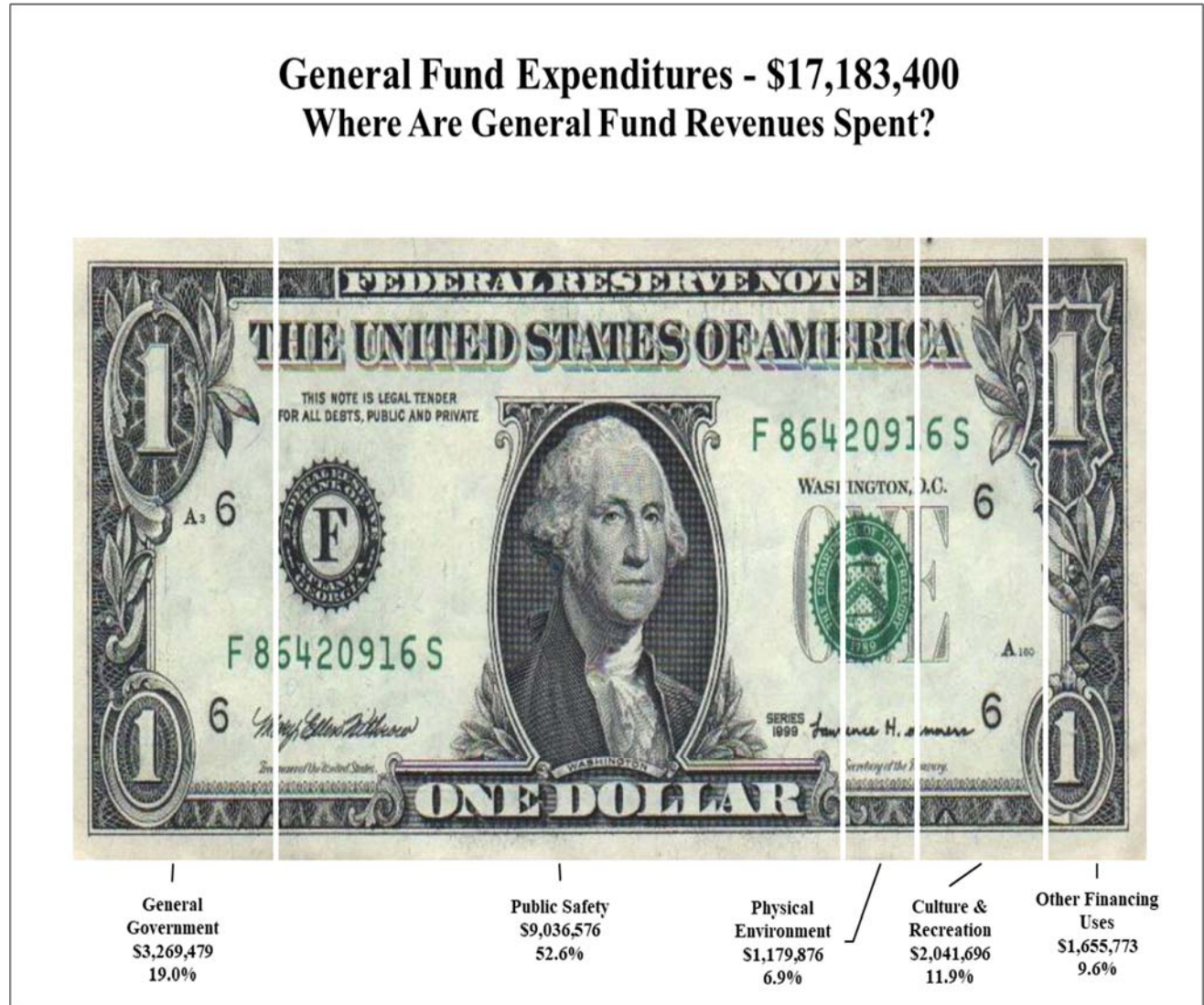
The General Fund provides the following community services:

- Public Safety (FY 2018)
  - Police
    - Response to 35,524 calls for service
  - Fire
    - Response to 992 fire and other emergency calls for service
    - Response to 3,329 medical calls
    - Response to 4,321 total calls for service
  
- Cultural Services
  - Eustis Memorial Library (FY 2018)
    - 128,403 collection items
    - Responses to 12,947 reference inquiries
    - 39,921 public Internet computer sessions
    - 244 programs
    - Registration of 121 voters
    - 72,217 physical visits and 39,755 virtual visits
  
  - Parks and Recreation (FY 2018)
    - Aquatic Center
      - 3,472 public swim and splashpad visits
      - 1,261 lap swim visits
      - 165 swim lessons
      - 4 lifeguard certification classes
      - 211 various swim team meets/practices
      - 374 Special Olympics participants
    - Facility Rentals
      - 1,416 facility rentals
    - Sports activities
      - 2 seasons of 10 teams in adult coed softball
      - Youth Sports Meetup Program 210 visits
      - 29 participants in Fall Ball Basketball league
      - Dog Obedience classes for 170 participants
      - Adult Zumba for 14 participants per class
      - Kids Zumba classes for 59 visits

- Youth activities
      - 2,287 summer camp visits
      - 14 participants in summer cooking class
      - 224 holiday camp visits
    - After school programs
      - 6,588 Fun Zone visits
      - 107 Student Holiday participants
    - Special community events
      - Senior breakfast (826 visits)
      - Senior Tech Talk (20 visits)
      - Family Fun Day (over 350 participants)
      - Parents' Night Out (83 visits)
      - Youth Scholarship Golf Tournament (64 participants)
- General Governmental Operations (FY 2018)
  - Building Services
    - 26 single family homes and 4 commercial buildings
    - 5,114 Inspections
    - 2,230 Permits
  - Development Services
    - 5 annexation
    - 5 Comprehensive Plan Map amendment
    - 11 site plan reviews
    - No variance requests
    - 8 alcoholic beverage license reviews and 137 business tax applications
  - Code Enforcement
    - 3,478 code violation cases
    - 597 courtesy notices and 290 violation notices
    - 3,771 Inspections Conducted
  - Finance and Budget
    - 520 monthly payroll checks
    - 302 monthly accounts payable checks
  - Purchasing
    - 56 purchase orders/month
    - 12 sealed bids/year
  - Human Resources (FY 2018)
    - Processing of 1,142 applications for employment
    - 117 potential employee interviews
    - 39 tests of skills
    - Recruitment for 47 positions
- Facilities (Public Works)
  - Building and custodial maintenance for 96 buildings and structures (280,600 sq. ft.)
  - 593 work orders (requests for service)
  - 33 acre cemetery
  - Park/playground equipment maintenance
  - 1,650 responses to citizens
  - Repair and maintenance of all city vehicles

Approximately 52% 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:

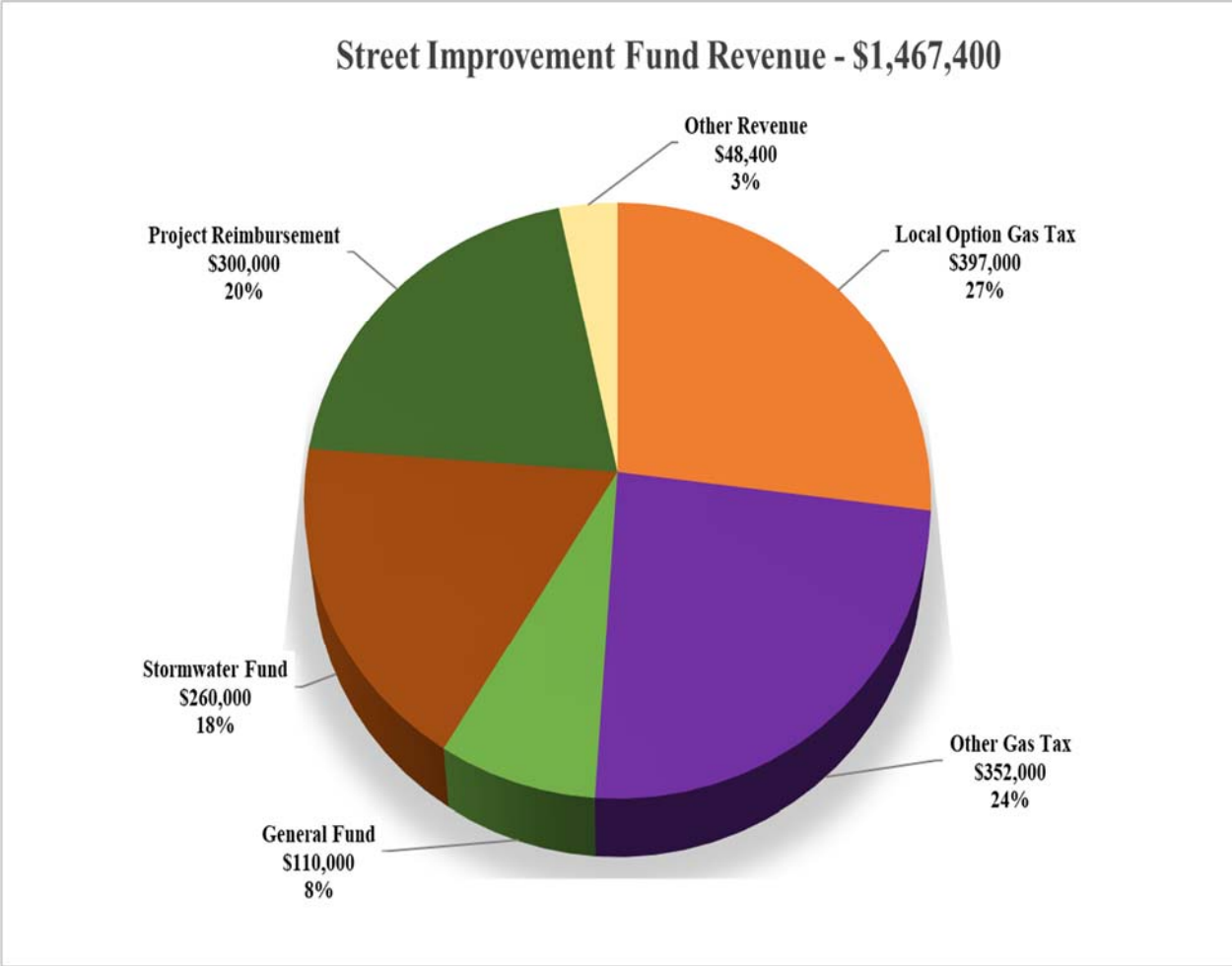


Detailed information on each department budget within the General Fund and the Non-departmental expenditures are included starting in the General Fund Section.

**Street Improvement Fund Budget Analysis**

The Street Improvement Fund (Fund 013) receives revenues from various sources. The major funding source is the Local Option Gas Tax and those revenues have decreased to an extent over the past several years due to a change in the distribution formula. The total revenue of \$1,467,400 is higher than last year’s actual revenue, but once again includes \$40,000 for street light reimbursement from the State. The revenue sources for this fund are as follows:





The total expenditures for the Street Improvement Fund \$1,638,250 exceed the revenues by \$170,850, further reducing the fund balance in that account. Expenditures have exceeded the revenues for the past several years and the fund balance has now been depleted to the extent that it cannot cover the 90-day operating reserve required by the City's financial policies.

The department previously reduced expenditures by out-sourcing the 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 18 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
  - 12 sq. miles
- Tree services
- Maintenance and repair of 100+ miles of roadway and 35+ miles of sidewalks

### **Water and Sewer Fund Budget Analysis**

The Water and Sewer Fund (Fund 040) is based on total revenues of \$10,962,400 with a beginning fund balance of \$10,868,482. Total expenses of \$11,588,650 and required 90-day operating reserves of \$1,813,988 leave a remaining fund balance of \$8,428,244 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 Heathrow (Redtail) and Sorrento Hills.

The Fund has operating expenses of \$6,482,903. Non-operating expenses include capital items, inter-fund transfers, general liability and property insurance, and debt service.

The Water and Sewer Fund includes the Director of Public Works and City Engineer positions in addition to the engineering division, GIS operations, laboratory services, treatment and distribution. There are 22 positions in water, 18 in wastewater, and 16 in administration.

The Utility Department provides the following services:

- Water service to approximately 12,500 customers, supplying over 3.4 million gallons of water per day
- Maintenance and repair of 182 miles of water main
- Maintenance and repair of 120 miles of sanitary sewer lines
- Over 12,000 monthly bills for various services
- Over 12,000 meters read per month

### **Stormwater Fund Budget Analysis**

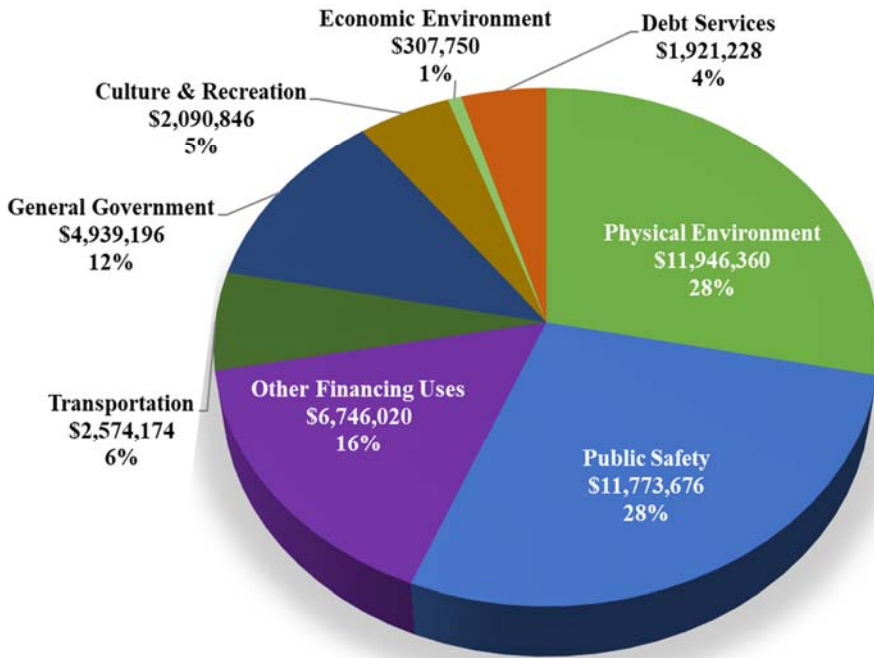
Stormwater utility fees provide the major source of funding for the Stormwater Utility Fund (Fund 049). Other minimal contributions include interest earnings. The budgeted revenue for FY 2019-2020 is \$833,000. The operating expenditures are \$453,850 of the total \$943,850 expenditures, leaving a balance of \$130,278 to cover the required reserves of \$113,463 and provide a total available fund balance of \$16,815. The beginning fund balance was \$241,128.

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

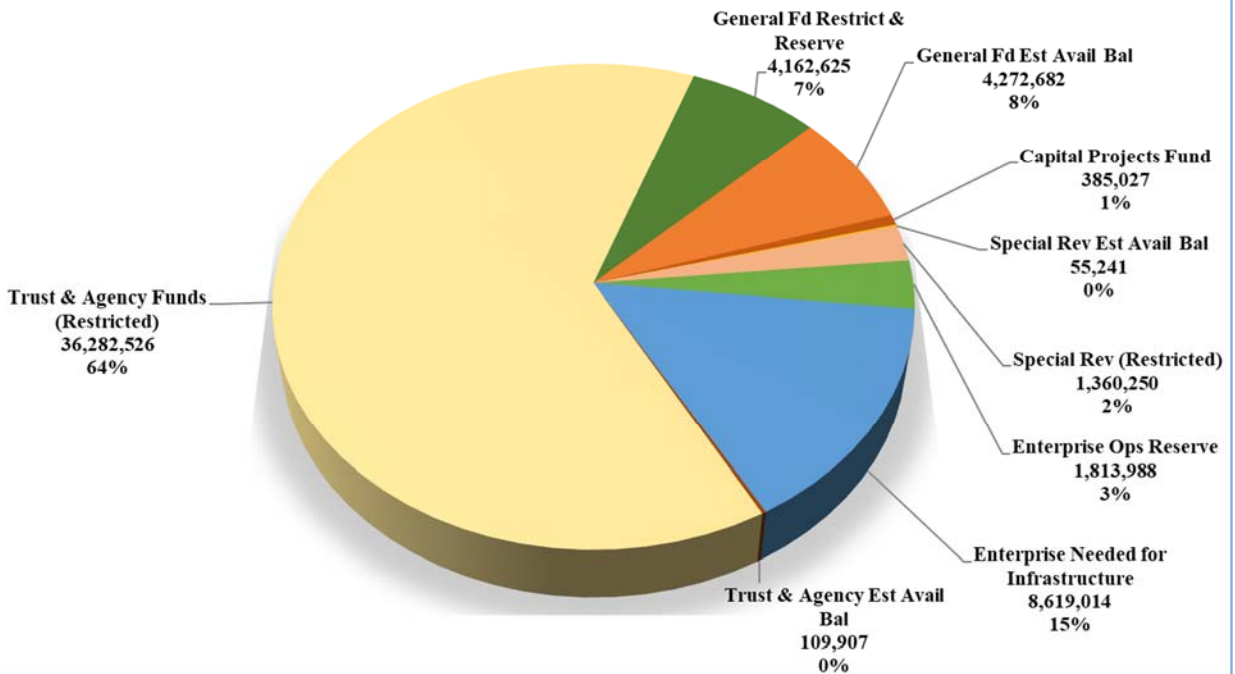
### **Citywide Profile**

The following two charts provide additional summary information regarding the citywide expenditures and reserves:

**FY 2019-20 Total City Expenditures - \$42,299,250**  
**Where are City Funds Spent?**



**FY 2019-20 Est. Year-End Total Fund Balances by Fund Type**  
**\$57,061,260**



The beginning fund balance of all twenty-three City funds was \$59,062,010 and the anticipated revenue is \$40,298,500. After accounting for \$42,299,250 in expenditures, the total City fund balance would be \$57,061,260 as illustrated above; \$43,619,389 of that total is dedicated by law or policy, leaving a remaining balance of \$13,441,871 for healthy reserve maintenance as well as upcoming utility infrastructure needs as identified in the Capital Improvement Plan.

The Capital Improvement Plan for FY 2019-2020 is included in the Capital Improvement Section at the end of the Budget Book.

### **Additional Challenges**

The budget includes several services that the City maintains by policy because of the benefit to the general 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 Greenwood Cemetery
  - a. Annual revenues are approximately \$40,000.
  - b. The current restricted reserve balance is \$266,636.
  - c. The General Fund annual operating expenditure for the cemetery is \$161,434.
2. Community Events
  - a. The budget includes \$476,055 in expenditures for a wide array of City events, festivals, activities, and celebrations, which will attract visitors and investment to the City.
  - b. Several City departments, including Fire, Police, Parks and Recreation, and Public Works incur time and overtime costs for these events which are absorbed into the department budgets.
3. Aquatic Center
  - a. The annual operating budget for the aquatic center is \$176,386. Although attendance decreases during the winter months, the manager assists in the Parks and Recreation program division during that time.
4. Grants – The budget includes \$30,000 in support grants to various community organizations for events and services.

### **Fiscal Year 2018-2019 Accomplishments**

It is anticipated that staff will reduce anticipated General Fund expenditures in FY 2018-2019 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. Distinguished Budget Award from the Government Finance Officers Association
2. Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association
3. Successful Eustis Busker Festival, Bikefest, Georgefest and First Friday community events.
4. ISO rating of 2 for the Fire Department

5. Accreditation for the Police Department from the Commission for Florida Law Enforcement Accreditation.
6. Florida Department of Environmental Protection Operations Excellence Award for Wastewater
7. Successful participation in the Florida Law Enforcement Challenge and the Florida Click It or Ticket Challenge for the Police Department
8. Family July 4<sup>th</sup> Celebration
9. Hosting the widely popular Eustis Holiday Ice Skating Rink

Additional tasks for the upcoming year include but are not limited to: continued work on the next phase of Ferran Park, housing rehabilitation within the community redevelopment district, 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 from the June workshop, staff has revised the budget accordingly and incorporated final revenue and expenditure estimates. The FY 2019/2020 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. Thank you to all the dedicated employees of the City and the citizens that we serve.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Ronald R. Neibert".

Ronald R. Neibert  
City Manager





# City of Eustis

The City of Eustis, Florida was established in 1883 in the heart of Lake County. When John Angus MacDonald began attracting settlers to Central Florida in the 1870's, the eastern shoreline along Lake Eustis was a perfect site for development. Beautiful views, pristine environments and flawless weather made Eustis ideally suited for tourism and the citrus industry. Men with historic names like Ferran, Gottsche, Pendry, Morin, Clifford and Lane were but a few who could envision the area's potential.

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. Eustis has a thriving downtown, a beautiful waterfront, and quality neighborhoods. It is an ideal home for small businesses. Residents enjoy the natural resources, beauty, opportunities for an active life style, and easy movement within the City and to the region.

A variety of excellent public and private schools and a public library, which celebrated its Centennial anniversary in 2002, are indicative of the value placed on education. Nearby, Lake-Sumter State College, Lake Technical 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.

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 Eustis Institute, Lake Community Foundation, Bay Street Players, Lake Eustis Museum of Art, Trout Lake Nature Center, Lake Eustis Sailing Club, and the Royal Palm Railway Experience, to facilitate a wide variety of activities for residents, visitors, and businesses.

Eustis has received numerous awards for quality, financial acumen, and resource protection. The City was a Florida League of Cities Community of Excellence finalist in 2008; has been awarded the Certificate of Achievement for Excellence in Financial Reporting for 31 consecutive years; received the Distinguished Budget Presentation Award for four consecutive years; was selected as the 2006 Florida Tree City; and sets a standard for tree protection in being named a Tree City U.S.A. for 24 consecutive years.

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.

Eustis currently supports a population of more than 20,000 residents, with a median age of 42 years. 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/Mercer Products, Inc., Service Trucking, Valensa/U.S. Nutraceuticals, and AgriStarts.

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 of Eustis  
Demographic and Economic Statistics  
Last Ten Years

Year	Population (5)			% increase Consumer Price Index (3)	Median Age	Eustis School Information Enrollment (4) and Grading (6)				
	Eustis	County	%of Cty.			School Enrollment	Eustis Heights Elementary	Eustis Elementary	Eustis Middle	Eustis High
2008-09	18,275	291,993	6.26%	(1.29)	45.1	4,546	B	A	A	D
2009-10	18,210	297,432	6.12%	1.11	45.1	4,332	B	A	A	B
2010-11	18,558	297,052	6.25%	3.87	45.1	5,083	B	C	B	B
2011-12	18,483	298,265	6.20%	1.99	45.1	4,702	C	A	B	C
2012-13	18,573	298,707	6.22%	1.15	45.1	4,682	D	B	C	B
2013-14	19,214	308,034	6.24%	3.89	46.0	5,539	F	B	B	C
2014-15	19,455	315,690	6.16%	0.33	42.0	4,725	C	C	B	B
2015-16	19,986	325,875	6.13%	0.70	41.8	4,663	C	C	C	C
2016-17	20,768	335,396	6.19%	1.30	40.8	4,645	C	B	C	C
2017-18	20,827	346,017	6.02%	1.30	40.4	4,413	C	B	C	C

(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 [www.usinflationcalculator.com](http://www.usinflationcalculator.com)

(4) Source Lake County School Board, Tavares, Florida ([www.lake.k12.fl.us](http://www.lake.k12.fl.us) - Dept of Growth Planning- Incl Lake Tech)

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

(6) Source Florida Dept of Education

(7) Source US Bureau of Labor Statistics ([www.bls.gov/lau/data.htm](http://www.bls.gov/lau/data.htm))

City of Eustis  
Demographic and Economic Statistics  
Last Ten Years

Year	Per Capita Income (1)							Median Household Income (1)						
	Florida	Lake	Orange	Seminole	Sumter	Marion	Volusia	Florida	Lake	Orange	Seminole	Sumter	Marion	Volusia
2008-09	38,417	30,460	35,303	42,223	26,481	30,322	30,374	47,804	46,557	50,988	56,315	42,828	39,354	42,268
2009-10	39,064	31,520	36,639	43,439	27,504	31,225	32,098	44,857	45,517	50,674	58,175	48,106	40,266	45,831
2010-11	38,965	30,785	36,400	42,340	30,259	31,097	32,255	44,390	42,343	45,105	57,381	45,165	37,162	41,368
2011-12	39,636	33,846	35,990	40,914	27,824	32,709	33,436	44,250	44,965	44,635	54,449	44,595	36,425	38,477
2012-13	41,012	34,442	37,013	42,191	35,032	35,570	34,445	45,006	41,579	45,565	54,901	47,017	37,287	40,114
2013-14	41,497	34,782	37,844	42,986	37,206	34,437	34,530	47,886	44,244	46,675	55,195	52,670	38,783	40,908
2014-15	42,645	35,786	38,007	41,806	37,558	32,571	36,052	46,956	45,035	47,581	58,175	48,493	39,453	42,457
2015-16	44,429	37,698	39,591	42,851	39,012	33,800	37,802	47,212	45,465	47,556	57,875	49,874	39,339	41,714
2016-17	45,953	38,266	41,515	44,703	39,534	34,765	38,807	48,900	47,141	49,391	58,538	52,594	40,295	42,240
2017-18	47,864	40,541	42,541	46,231	43,464	35,864	40,658	50,883	49,734	51,586	60,739	54,771	41,964	43,838

(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 [www.usinflationcalculator.com](http://www.usinflationcalculator.com)

(4) Source Lake County School Board, Tavares, Florida

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

(6) Source Florida Dept of Education (<http://schoolgrades.fldoe.org>)

(7) Source US Bureau of Labor Statistics ([www.bls.gov/lau/data.htm](http://www.bls.gov/lau/data.htm))

City of Eustis  
Demographic and Economic Statistics  
Last Ten Years

Year	Cost of Living Index Lake and Surrounding Counties (2)						Unemployment Lake and Surrounding Counties (1)					
	Lake	Orange	Seminole	Sumter	Marion	Volusia	Lake	Orange	Seminole	Sumter	Marion	Volusia
2008-09	97.51	101.00	99.81	95.34	94.71	95.39	12.2	11.4	10.6	9.5	13.9	11.7
2009-10	97.49	100.98	99.64	96.34	96.28	96.13	12.3	11.8	10.9	9.8	14.3	12.5
2010-11	96.95	100.42	99.35	95.49	95.83	96.19	10.6	10.2	9.5	8.1	12.4	10.8
2011-12	96.43	99.88	99.33	95.65	95.51	95.78	8.9	8.4	7.7	6.9	9.8	8.8
2012-13	96.43	99.88	99.33	95.65	95.51	95.78	9.0	8.3	7.8	7.4	10	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	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

(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 [www.usinflationcalculator.com](http://www.usinflationcalculator.com)

(4) Source Lake County School Board, Tavares, Florida

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

(6) Source Florida Dept of Education

(7) Source US Bureau of Labor Statistics ([www.bls.gov/lau/data.htm](http://www.bls.gov/lau/data.htm))

**CITY OF EUSTIS, FLORIDA  
PRINCIPAL TAXPAYERS  
CURRENT AND NINE YEARS AGO  
FISCAL YEARS ENDING SEPTEMBER 30TH  
(Source Lake County Property Appraisers Office)**

TAXPAYER	2009			2018		
	ASSESSED VALUATION	Rank	PERCENTAGE OF TOTAL ASSESSED VALUATION	ASSESSED VALUATION	Rank	PERCENTAGE OF TOTAL ASSESSED VALUATION
Duke (Progress) Energy				20,094,667	2	2.23%
MHC Southern Palms LLC				10,101,650	5	1.12%
Florida Food Products	6,042,705	5	0.59%	16,761,763	3	1.86%
Jensen Center LTD				5,724,502	6	0.64%
Sprint/Embarq	11,507,552	1	1.13%	32,677,274	1	3.63%
SUSO 4 North Branch LP				14,145,866	4	1.57%
HTG Valencia LLc				5,334,707	7	0.59%
MHC Haselton Village LLC	6,966,126	4	0.68%	4,748,519	8	0.53%
Real Sub LLC				4,293,408	9	0.48%
Eustis Plaza, Inc.			-	4,274,160	10	0.47%
Florida Power Corp	13,243,180	3	1.30%			
DIV Vastgoed	13,512,639	2	1.32%			
Eustis Square One LLC	4,734,895	7	0.46%			
U.S. Nutraceuticals	4,113,195	9	0.40%			
Zilis Patrick Trustee	4,184,475	8	0.41%			
Burke Industries	3,560,357	10	0.35%			
	<u>72,681,561</u>		7.11%	<u>118,156,516</u>		13.11%

**SOURCE:**

Lake County 2018 Property Appraiser's Office (Total Eustis: \$901,284,294)



# City of Eustis



# City of Eustis, Florida



## Our 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.*

## Our Mission

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

## Core Values:

### *Eustis Spirit*

<i>We</i>	<b><i>Serve</i></b>
<i>We are</i>	<b><i>Professional</i></b>
<i>We act with</i>	<b><i>Integrity</i></b>
<i>We produce</i>	<b><i>Results</i></b>
<i>We are</i>	<b><i>Involved</i></b>
<i>We practice</i>	<b><i>Teamwork</i></b>



## STRATEGIC PLAN REVIEW

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

#### Strategies:

- (a) Develop and maintain attractive corridors and gateways into the city.
  - *The City adopted an incentive program to encourage improvements to properties fronting on the major corridors of SR 19 and Orange Ave.*
  - *Public Works installed three major gateway signs at the north, south, and east entrances to the City.*
  - *Economic Development Administers the Gateway Corridor Improvement Matching Grant Program.*
  
- (b) Increase mobility with sidewalks, bikeways and multi-use trails.
  - *Public Works continues to construct new sidewalks and replace deteriorating sidewalks.*
  - *The City completed construction of sidewalks along Kurt Street and Atwater Avenue a highly traveled area due to close proximity of Eustis Heights Elementary School.*
  
- (c) Improve and enhance parks and recreation opportunities.
  - *The Library has expanded its youth programs to include gaming, summer reading, and more activities for children targeting developmental stages.*
  - *Adult library activities now include online business information services, expanded online career support services (resume and application builders), family history research, online financial investment software, and computer skills software.*
  - *Parks and Recreation installed exercise stations along the track at Palmetto Point - with plans now for a disc golf course at that location.*
  - *Constructed a splash pad enhancing the City's Aquatic Center.*

- *Completed construction of a Skate Park at Sunset Isle.*
  - *Initiated construction of a Disc Golf course at Palmetto Point Park.*
- (d) Support diverse community events, festivals and celebrations, moving them throughout the community.
- *The Events and Tourism Office partners with the Lake Eustis Chamber to sponsor a family July 4<sup>th</sup> celebration in Ferran Park.*
  - *Promotion of Georgefest, Holiday Ice Skating, the Eustis Busker Festival, the Bikefest Music Festival, Gospel Fest, Hispanic Fest, along with other great events such as First Fridays and the monthly car shows.*
  - *Holds the annual Eustis African American Heritage parade.*
  - *Offers the annual community grant program which awards \$30,000 to Eustis-focused non-profit agencies.*
- (e) Ensure a pedestrian friendly environment.
- *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.*
  - *The Public Works department continues to construct new sidewalks and maintain sidewalks annually.*
- (f) Protect the natural environment and preserve clean air and water resources using economically sound principles.
- *The City Engineer continues to explore funding options that will improve the water quality of Trout Lake.*
  - *The Wastewater Department completed a 1 Million gallon sewer treatment expansion at the City's Eastern Wastewater Treatment Plant.*
  - *The Water Department continues expansion of its reclaimed water distribution system to facilitate conservation and re-use within the community.*
  - *Per the City's Annual Water Quality Report 2018, the City produces water that meets all state and federal standards and continually strives to adopt new methods for delivering the best quality drinking water to homes and businesses. As*



*new challenges to drinking water safety emerge, the City remains vigilant in meeting the goals of source water protection, conservation, and community education while continuing to serve the needs of all water users.*

- (g) Maintain the charm and character of Eustis.
  - *The Economic Development Director has hired a Public Relations Specialist to communicate and promote the unique features of the City.*
  - *City officials are engaged in preliminary planning for a new downtown lakefront community sailing center venue.*
  
- (h) Focus on all of Eustis and not just the Central Business District. Emphasize central Eustis, the gateways, and SR 19 from US 441 to Lakeview.
  - *Public Works completed the next phase of improvements at Palmetto Plaza as funded by the Community Development Block Grant.*
  - *The City secured a grant to landscape and improve the medians on South Bay Street.*
  - *Improvements and beautification for the fourth phase of the City's signature lakefront destination, Ferran Park, are scheduled for the coming year.*
  
- (i) 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.*
  - *The City has also instituted a water and sewer impact fee waiver program and has streamlined the development plan approval process.*
  - *The City has begun the process of expanding the CRA to better facilitate and encourage redevelopment within the district.*
  - ⊖ *The CRA Board added two additional members to encourage community input*

## **Actions:**

- (a) 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 the lakefront development.
  - *Improvements and beautification for the fourth phase of the City's signature lakefront destination, Ferran Park, are scheduled for the coming year.*
  - *Public Works is currently rehabilitating the City's Seawall in the area along Lake Eustis.*
  - *City officials are engaged in preliminary planning for a new downtown lakefront community sailing center venue.*
  
- (b) Completed the design, funding and construction of the Palmetto Plaza Market Place and The Avenue park/gateway.
  - *The Avenue gateway has been completed.*
  - *Palmetto Plaza Phase was completed in fiscal year 2014.*
  - *Palmetto Park Phase II was completed in May 2019 receiving funding assistance from the Community Development Block Grant program.*
  
- (c) Continue to implement 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.*
  
- (d) Complete construction of the Palmetto Point Park improvements.
  - *Initiated construction of a disc golf course at Palmetto Point Park.*
  - *Parks and Recreation installed exercise stations and soccer goals, and is in the process of establishing a beach volleyball area.*
  
- (e) Continue to invest in infrastructure improvements.
  - *The Capital Improvement Plan has annual allocations for street paving, sidewalks, and water and sewer line upgrades.*

- *The Plan also includes the expansion of the City's eastern water, reclaimed, and sewer collection systems.*
  - *The Eastern Wastewater Treatment Plant was expanded in 2018.*
  - *A study is underway for the expansion of the City's Main Wastewater Treatment Plant.*
- (f) Construct gateway monument signs at entrances to the City and other appropriate locations.
- *Gateway and way-finding signs have been constructed on North Bay St., South Bay St., and Orange Ave.*
  - *Historic Business District signs have been installed in the last two years.*
- (g) Improve the maintenance and appearance of City properties and facilities.
- *Public Works has refinished the stairs and entryway to City Hall.*
  - *Recent City Hall improvements include exterior repainting, installation of a new roof, and pressure washing.*

## **GOAL TWO: To expand the local economy**

### **Strategies:**

- (a) Evaluate and implement local actions to encourage business expansion and growth, including providing infrastructure.
- *The Economic Development Director is visiting major businesses in the City.*
  - *An average of over 400 business contacts per month with over 16,000 monthly website visits.*
- (b) 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.
- *Development Services has brought forward several revisions to the Land Development Regulations to provide more flexibility for property and business owners.*

- *The City has instituted a water and sewer impact fee waiver program to assist existing businesses and attract industrial businesses to the City.*
  - *The City implemented a streamlined development plan approval process providing faster review options for some development sites.*
- (c) Ensure that Eustis is known as a business and industry friendly environment where companies choose to locate.
- *City staff revised the Business Tax Receipt ordinance to simplify the fee structure and review process.*
  - *The City's Fire Dept. ISO rating has increased from 3 to 2.*
  - *The City's Police Department has been accredited by the Commission for Florida Law Enforcement Accreditation.*
- (d) Increase the number of people living and working in Eustis.
- *The City completed an annexation incentive program that added several homes and parcels to the City. Building permits have also increased, with 28 single-family permits being issued Oct. 2017 through September 2018.*
- (e) Diversify and expand the commercial/industrial tax base.
- *Some of the recommended changes to the Land Development Regulations (LDRs) will provide more industrial development opportunities.*
  - *Developers have submitted site plans for retail centers on US 441.*
- (f) Expand post-secondary educational opportunities within the City.
- (g) Develop eco-tourism.
- *The City is working with Trout Lake Nature Center regarding potential future expansion to encourage eco-tourism.*
- (h) Focus on development along the Gateways to the City.
- (i) Generally support economic development throughout the City instead of increasing incentives to develop in certain areas.

- (j) The City has renewed for another term its Community Redevelopment Agency in the downtown area.
- (k) Support education initiatives that promote job growth.
  - *The City is working with Lake Technical College to expand job training opportunities.*

### **Actions:**

- (a) 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 Economic Development Director meets regularly with Business leaders and prospective businesses to identify and address needs.*
- (b) Promote economic development incentives on the City's website and social media.
  - *The Economic Development Director and the Public Relations Specialist continue in these efforts and have also re-designed the City's website.*
- (c) Proactively recruit businesses to properties served by rail improvements.
- (d) Identify and market city-owned properties for commercial and residential development.
  - *The City will solicit and accept bids on specific residential parcels.*
  - *The City has posted available property on CR 44 for commercial/industrial development and public/private partnership opportunities.*
  - *The City has implemented a "Mow to Own" program permitting City residents the opportunity to acquire certain vacant property owned by the City.*
  - *The City is partnering with a local companies to market three prime parcels of land, totaling 4.8 acres, identified as a catalyst site for redevelopment in the downtown area.*

- (e) Evaluate the economic benefit of various events and programs to determine the level of City support.
  - *The City maintains an annual community grant program that awards \$30,000 in assistance to the valuable work of community non-profit agencies.*
  
- (f) Add to the City’s brand identity, “Eustis Gateway to the Harris Chain of Lakes”, “Bass Capital of Lake County”. Attract 2 major fishing events with weigh-ins at the City docks.
  
- (g) Locate a kayak launch next to the pool or other appropriate location. Procure kayaks and rent kayaks to the general public under the direction of Parks and Recreation if feasible. Create the Eustis Water Trails.
  - *The kayak launch is completed and Lake County is adding the launch to its Blue Way system.*
  - *Parks and Recreation will continue to evaluate the feasibility of procuring and renting kayaks at that location.*
  - *For the purpose of fully activating the scenic waterfront, the City has authorized vendors to provide watercraft rental services for increased recreational opportunities.*

### **GOAL THREE: To provide quality, cost-effective public services**

#### **Strategies:**

- (a) Maintain financial viability of the City.
  - *The proposed budget for FY 19/20 balances recurring revenues and expenditures in the general fund and maintains over \$4 Million in the reserve over and above the 90-day operating amount.*
  
- (b) Maximize the effective use of technology.
  - *The City allocates annual funding for the computer replacement program.*
  - *The building department acquired scanning equipment and is implementing the conversion of paper files to electronic files.*

- *The building and code inspectors are now using tablets to record information and file inspection reports.*
  - *The City acquired new meter reading equipment, which requires less resources for collection of data.*
- (c) Develop, adopt, and implement master plans for the repair, replacement and expansion of public utilities and facilities.
- *The Public Utilities department is currently updating its master water plan and stormwater plan.*
  - *The City had contracted for an evaluation of the reclaimed water distribution plan and required improvements to the eastern wastewater plant.*
  - *The City completed expansion of its Eastern Wastewater Treatment Plant in 2018 which will serve current and future development in the east.*
- (d) Provide opportunities for effective, timely public input on city programs and activities.
- *The City Commission policies require that all action items be published as part of the agenda so that the public is aware and has an opportunity to comment.*
  - *The City provides two public hearings each September regarding the proposed annual budget.*
- (e) Recruit and retain quality employees.
- *The City contracted with Cody & Associates to complete an internal compensation equity study with recommendations implemented in FY2017.*
- (f) Continuously improve, diversify and expand public communication and input.
- *The City has hired a Public Relations Specialist to expand and improve communication.*
  - *The City is revamping its website to become American Disability Act (ADA) compliant.*

## **Actions:**

- (a) Continue to update park and recreation user fees.

- *The Parks and Recreation Department evaluates user fees on an annual basis and adjusts accordingly.*
  - *Provided selected free days for Aquatic Center patrons.*
  - *Provides camp scholarships to qualify City residents.*
- (b) Continue to pursue coordination of Public Safety Services within the region.
- *Both the Fire and Police Chief work closely with the County and sister Cities to enhance communication and coordination efforts.*
  - *The City has an agreement with the County for public safety radios to enhance coordination, communication, and efficiency.*
- (c) Evaluate alternative uses for the sale of reclaimed water resources in addition to irrigation.
- *The City's consultants completed a study investigating possible future options for reclaimed water use. At this time, there are no feasible options aside from irrigation.*
- (d) Develop and implement City fleet policies.
- (e) Review and evaluate long-term options for infrastructure funding and the use of the local sales tax.
- *Public Works uses the annual capital improvement process to assess short-term and long-term infrastructure needs and funding strategies, with priority based on level of risk.*
- (f) Evaluate the long-term viability of city buildings and facilities and develop strategies to address deficiencies.
- *Public Works recently completed a major project for the re-roofing of City Hall to ensure the building's viability for decades to come.*
- (g) Implement plans to keep the Library on the "cutting edge" of technology.
- *The library has added public computer stations, increased its e-book inventory, and hosted software coding events for all ages.*



- (h) 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 public sector in labor market area.
  - *The City improved the pay plan by 2% in FY 2017 and the budgets for FY 2018, FY 2019, and proposed FY 2020 include additional increases.*
  - *The City continues to analyze its compensation plan for recruitment and retainment of employees.*
  
- (i) Implement a Merit-based Compensation System based on assessments/evaluations with realistic and measurable goals for employee performance.
  - *The Human Resources Department revised the assessment instrument and evaluations form, which included measurable goals and numerical performance measures.*





## Fiscal Year 2020 Adopted Budget

### About the Budget

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 serves to inform the reader about the City of Eustis and its policies that guide 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, 2019 and extending to September 30, 2020.

#### 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 support 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 2020 for the City of Eustis.

## **Budget Process**

### **Budgetary Basis**

Budget for the governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). The budget for the enterprise fund is adopted on a non-GAAP basis to reflect 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 Comprehensive Annual Financial Report (CAFR).

### **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 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 particular 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 on-going 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 for the services provided and to hire and retain an excellent work force 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 strives to diversify its revenue base to the fullest extent 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 fund at the object level through resolution at a public hearing held during the 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.

### **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 below is the FY 2020 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 in order 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**

This section includes the City Manager's message to the City Commission describing the budget as presented and factors that were considered in 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, and Core values and 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. **About the Budget Section**

This section provides the reader with information helpful for understanding the City's process in 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 Development 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 of 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 the purpose of 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 in order 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 through the use of 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-ways 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 – User fees and other revenues related to stormwater charges. The fund is responsible for funding the operation, construction and maintenance of stormwater management devices, for stormwater system planning, and management.

### **Capital Projects Funds**

Capital project funds are utilized to account for major capital acquisition and construction activity separately from the ongoing activities in order to avoid distortions in financial trend information that occur when capital and operating activities are mixed. The following is the capital projects fund that the City currently appropriates:

#### **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 Sewer 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 Sewer 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 2020 ADOPTED BUDGET DEVELOPMENT**

This section describes the major sources of revenues and expenditures, along with trends utilized in developing the FY 2020 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 in an effort 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**

In order to develop the five (5) 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 fund balance reserves.
- Current and projected economic conditions in the local area and anticipated legal changes



- See examples below: General Fund Expenditures and Citywide Major Revenue Sources of \$1 Million or more:

	<b>FY19-20</b>		<b>FY20-21</b>		<b>FY21-22</b>		<b>FY22-23</b>		<b>FY23-24</b>
	<b>Budget</b>		<b>Forecast</b>		<b>Forecast</b>		<b>Forecast</b>		<b>Forecast</b>
<b>General Fund Expenditures</b>		<i>inc.</i>		<i>inc.</i>		<i>inc.</i>		<i>inc.</i>	
Salaries & Wages	8,227,795	3.0%	8,474,629	3.0%	8,728,868	3.0%	8,990,734	3.0%	9,260,456
Taxes & Benefits	4,138,605	3.0%	4,262,763	3.0%	4,390,646	3.0%	4,522,365	3.0%	4,658,036
Services & Supplies	3,939,027	3.0%	4,057,198	3.0%	4,178,914	3.0%	4,304,281	3.0%	4,433,410
Capital	39,000	3.0%	40,170	3.0%	41,375	3.0%	42,616	3.0%	43,895
Contingencies	345,073	0.0%	250,000	0.0%	250,000	0.0%	250,000	0.0%	250,000
Transfers Out	493,900	0.0%	493,900	3.0%	508,717	3.0%	523,979	3.0%	539,698
<b>Total</b>	<b>17,183,400</b>	<b>2.3%</b>	<b>17,578,660</b>	<b>3.0%</b>	<b>18,098,520</b>	<b>3.0%</b>	<b>18,633,975</b>	<b>3.0%</b>	<b>19,185,494</b>

	<b>FY19-20</b>		<b>FY20-21</b>		<b>FY21-22</b>		<b>FY22-23</b>		<b>FY23-24</b>
	<b>Budget</b>		<b>Forecast</b>		<b>Forecast</b>		<b>Forecast</b>		<b>Forecast</b>
<b>Major Revenues - Citywide</b>		<i>inc.</i>		<i>inc.</i>		<i>inc.</i>		<i>inc.</i>	
Ad Valorem	8,031,800	3.0%	8,272,754	3.0%	8,520,937	3.0%	8,776,565	3.0%	9,039,862
Franchise Fees	1,736,000	2.0%	1,770,720	2.0%	1,806,134	2.0%	1,842,257	2.0%	1,879,102
Utility Taxes	2,710,000	2.0%	2,764,200	2.0%	2,819,484	2.0%	2,875,874	2.0%	2,933,391
Sales Taxes	3,476,800	3.0%	3,581,104	3.0%	3,688,537	3.0%	3,799,193	3.0%	3,913,169
Water Sales	5,835,400	1.7%	5,934,602	1.0%	5,993,948	1.0%	6,053,887	1.0%	6,114,426
Sewer Charges	4,859,000	1.7%	4,941,603	1.0%	4,991,019	1.0%	5,040,929	1.0%	5,091,339

## Taxes

### Ad Valorem Taxes – General Fund

Ad Valorem taxes are budgeted at \$8,031,800 and are collected by the Lake County Tax Collector's office. The majority 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 real and personal property as certified by the County Property Appraiser. The proposed millage rate for fiscal year 2020 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 of 7.36% 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 in order 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.

### **Franchise Fees, Telecommunication and other Public Service Taxes – General Fund**

Franchise fees and utility service taxes are budgeted at a total of \$4,446,000. They are collected from customers by public service providers and remitted to the City on a monthly basis with the exception of the Communication Services Tax (CST). 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 taxes 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 has stabilized with improved economic conditions and the 2% annual increase assumption is based primarily on utility rate changes and consumption increases. Expansion of 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 tax receipts revenue is budgeted in the General Fund at \$65,000 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 \$433,500 based on historical trend and projects anticipated for 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 from 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 \$1,320,000. It is apportioned and distributed by the State based on population estimates. State Revenue Sharing revenue is projected to be \$604,000. 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 2020 Adopted Budget anticipates a slight increase in the Half-cent revenues due to current increases in sales tax as the economy continues to grow. Other miscellaneous shared revenues are budgeted in the General Fund at \$125,300 based on historical trend. 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 attempts to utilize grant funding to supplement its limited resources to the fullest

extent possible as an additional revenue source. As this revenue is unknown and based on grant awards, the budget is appropriated upon grant acceptance.

**Charges for Services: Utility Charges for Services**

Stormwater Utility Fund and Water & Sewer Utility Revenue Fund

Budgeted Stormwater revenue of \$828,000 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 \$10,694,400. The City Commission, at any time, may authorize 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. The Commission shall, before June 1, 2021, adopt a new ordinance setting forth procedures for establishing water service rate charges after 2020. 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 2020 are \$10,962,400.

**Other Charges for Services:**

General Fund

Estimates for revenues generated from Parks and Recreation activities of \$214,000 are provided by the Parks and Recreation division based on planned classes and events for the upcoming year and is budgeted in the General Fund.

**Fines & Forfeitures:**

General Fund

Various fines and forfeitures are conservatively budgeted at \$47,500, 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 in order 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 \$80,400 based on existing contract values. This revenue source has leveled-off in recent years as wireless companies implement new technologies. All other miscellaneous revenues

are conservatively budgeted at \$461,800. 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 interfund transfer from the Water & Sewer Utility Fund to the General Fund is budgeted at \$1,800,000. 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. This transfer is budgeted at \$378,900 based on the preliminary taxable values as provided by the Lake County Property Appraiser.

**EXPENDITURES**

For FY 2020, the City was able to budget a lump sum salary increase for all employees of \$2,219. This equates to an increase in salary, tax, and benefit costs of \$612,983 citywide: an investment in the City's future to ensure attraction and retention of quality employees for years to come. In addition, the budget includes a 3% increase in health and life insurance costs for an increase of \$71,033. Public safety pensions are anticipated to increase modestly in FY 2020 by approximately \$21,000. Also, general liability, worker's comp, and property insurance is expected to increase by 18% resulting in a citywide increase of \$206,084. Operating supplies and services are budgeted based on need and with the Consumer Price Index escalation factor in mind – traditionally 2-3%. Finally, Capital outlay expenditures are limited only to critical need, especially in the governmental funds. Expenditures increased by \$4,122,850 from the prior year budget due to the factors mentioned above along with increases in the City's Capital Improvement Plan, which includes larger projects such as the Eastern Reclaim Ground Storage Tank Expansion in FY 2020. Detailed expenditures related to operating costs are reflected in the individual department pages by fund.

**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 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 current 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. Utilization of 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 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 (CAFR).

A 90 day reserve balance in 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.

Projected fund balance for budgetary purposes will be calculated using actual fund balance from the prior year's CAFR, current year budget amendments and a projection of what the budgeted fund balance would be as if the current year 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 and commercial paper, and CD's and savings accounts in U.S. banks.

### **Debt Management Section & Policy**

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 AAA (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 for 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.

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 total costs of the lease and maintenance is less than the total costs of the purchase and maintenance or there are other special factors to be considered.

Inter-fund 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 mature date of April 2023. Debt service payments are being made from the City's Sales Tax Revenue Fund. Principal balance FY 19-20: \$480,000.

**Tax Exempt Lease/Purchase Agreement** – This \$437,550 lease for a Fire Pumper Truck is secured by the asset itself and has a fixed interest rate of 2.01% and a maturity date of

January 2021. Debt service payments are being made from the City's Sales Tax Revenue Fund. Principal balance FY 19-20: \$91,028.

**State Revolving Fund Loans 50710P, 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 \$11.1 Million and were used for wastewater plant upgrades for compliance with Environmental Protection Agency nitrification regulations. The interest rates range from 2.65% to 2.91% and payment of principle and interest will be complete in Fiscal Year 2032. Debt service payments are being made from the City's Sewer Impact Trust Fund. The remaining balance for this issue at the end of FY 19-20 will be \$3,419,416.

**Series 2016 Water & Sewer Utility Revenue Bond** – This approximately \$8 Million issue is a funding source for the City's FY17 through FY21 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 mature date of October 2036. Debt service payments are being made from the City's Water and Sewer Revenue Fund. Principal balance FY 19-20: \$6,570,000.

**Series 2017 Water & Sewer Revenue Note** – This approximately \$1.8 Million bank note is one of the funding sources for the City's FY17 through FY21 Water and Sewer Capital Improvement Plan implemented in October of 2016. It is secured in a subordinate position by utility system revenues with an interest rate of 1.79% and a mature date of April 2022. Debt service payments are being made from the City's Water and Sewer Revenue Fund. Principal balance FY 19-20: \$722,200.

### **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 three to 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**

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.

**CITY OF EUSTIS  
ADOPTED BUDGET  
ALL FUNDS BUDGET SUMMARY  
FISCAL YEAR 2019-2020**

<b>Fund No.</b>	<b>Fund Name</b>	<b>Est. Beginning Fund Balance</b>	<b>Revenues</b>	<b>Less: Expenditures</b>	<b>Less: Reserves</b>	<b>Available Fund Balance</b>
001	General	8,158,657	17,460,050	17,183,400	4,162,625	4,272,682
006	Library Contribution	89,100	19,150	32,600	37,224	38,426
010	Sales Tax Revenue	67,727	2,167,800	1,850,500	-	385,027
011	Law Enforcement Education	81,233	24,500	9,300	96,433	-
012	Police Forfeiture	10,156	5,150	3,200	12,106	-
013	Street Improvement	180,314	1,467,400	1,638,250	9,464	-
014	Community Redevelopment	924,812	686,250	752,400	858,662	-
020	Building Services	811,598	433,900	1,012,600	232,898	-
049	Stormwater Utility Revenue	241,128	833,000	943,850	113,463	16,815
040	Water & Sewer Revenue	10,868,482	10,962,400	11,588,650	1,813,988	8,428,244
041	Reclaimed Water Projects	126,251	900	-	-	127,151
042	Water & Sewer R&R	1,461,469	1,957,700	3,355,550	-	63,619
059	Fire Prevent. Capacity Exp. Trust	96,018	15,650	1,000	110,668	-
060	Greenwood Cemetery Trust	266,636	8,250	2,550	272,336	-
061	Police Pension	21,358,375	1,825,000	1,070,000	22,113,375	-
062	Fire Pension	10,771,783	1,425,000	650,000	11,546,783	-
063	Parks & Rec Capacity Exp. Trust	22,592	15,400	1,000	36,992	-
064	Law Enforce. Capacity Exp. Trust	279,412	16,700	1,000	295,112	-
065	Water Impact Trust	3,013,801	173,100	1,350,750	1,836,151	-
066	Sewer Impact Trust	55,497	740,300	725,100	70,697	-
068	Economic Development Trust	168,057	52,600	110,750	-	109,907
069	Library Capacity Exp. Trust	8,912	8,300	16,800	412	-
	<b>TOTAL</b>	<b>59,062,010</b>	<b>40,298,500</b>	<b>42,299,250</b>	<b>43,619,389</b>	<b>13,441,871</b>



**BUDGET SUMMARY**  
**CITY OF EUSTIS, FLORIDA - FISCAL YEAR 2019-20**

<u>Millage Per \$1,000</u>		<u>Capital</u>	<u>Special</u>		<u>Trust &amp;</u>	
<u>General Fund 7.5810</u>	<u>General</u>	<u>Projects</u>	<u>Revenue</u>	<u>Enterprise</u>	<u>Agency</u>	<u>Total</u>
	<u>Fund</u>	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	
<b><u>BEGINNING FUND BALANCES</u></b>	<b>\$ 8,158,657</b>	<b>\$ 67,727</b>	<b>\$ 2,338,341</b>	<b>\$ 12,456,202</b>	<b>\$ 36,041,083</b>	<b>\$ 59,062,010</b>
<b><u>ESTIMATED REVENUES:</u></b>	<b>Millage Per</b>					
	<b><u>\$1,000</u></b>					
Taxes:						
Ad Valorem Taxes	<b>7.5810</b>	\$ 8,031,800	\$ -	\$ -	\$ -	\$ 8,031,800
Utility Taxes		2,710,000	-	-	-	2,710,000
Franchise Fees		1,736,000	-	-	-	1,736,000
Licenses and Permits		67,700	-	433,500	-	501,200
Intergovernmental Revenue		2,049,300	2,156,800	1,026,351	-	5,232,451
Charges for Services		463,500	-	828,000	10,694,400	12,331,900
Fines and Forfeitures		47,500	-	39,000	193,000	279,500
Miscellaneous Revenues		542,200	11,000	393,609	100,900	4,382,009
Other Financing Sources		1,812,050	-	748,890	1,932,700	5,093,640
<b>Total Revenues and Other Financing Sources</b>		<b>\$ 17,460,050</b>	<b>\$ 2,167,800</b>	<b>\$ 3,469,350</b>	<b>\$ 12,921,000</b>	<b>\$ 4,280,300</b>
<b>Total Estimated Revenues and Balances</b>		<b>\$ 25,618,707</b>	<b>\$ 2,235,527</b>	<b>\$ 5,807,691</b>	<b>\$ 25,377,202</b>	<b>\$ 99,360,510</b>
<b><u>EXPENDITURES/EXPENSES:</u></b>						
General Governmental Services		\$ 3,269,479	\$ 150,800	\$ 115,917	\$ 1,403,000	\$ -
Public Safety		9,036,576	483,552	533,548	-	1,720,000
Physical Environment		1,179,876	171,000	1,746,509	7,502,725	1,346,250
Transportation		-	777,548	1,796,626	-	-
Economic Environment		30,000	-	167,000	-	110,750
Culture and Recreation		2,041,696	-	32,600	-	16,550
Debt Service		-	267,600	-	932,728	720,900
Other Financing Sources (Uses)		1,625,773	-	-	5,105,747	14,500
<b>Total Expenditures/Expenses</b>		<b>\$ 17,183,400</b>	<b>\$ 1,850,500</b>	<b>\$ 4,392,200</b>	<b>\$ 14,944,200</b>	<b>\$ 3,928,950</b>
Reserves		8,435,307	385,027	1,415,491	10,433,002	36,392,433
<b>Total Appropriated Expenditures and Reserves</b>		<b>\$ 25,618,707</b>	<b>\$ 2,235,527</b>	<b>\$ 5,807,691</b>	<b>\$ 25,377,202</b>	<b>\$ 99,360,510</b>



# Budget Process Calendar

Date		Activity/Requirement	Participants
April 18, 2019	**	<b>Preliminary Budget Workshop</b>	City Commission and City Manager
April 5, 2019		<b>Pre-Budget Meeting &amp; Briefings</b>	City Manager and Department Directors
April 5, 2019		<b>Prepare and Distribute Budget Package</b>	City Staff - All Departments
May 2, 2019	**	<b>CIP Workshop Presentation to Commission</b>	City Commission and CIP Project Team
April 29, 2019		<b>Department Budgets - Completed</b>	Department Directors
May 28, 2019		<b>Receive Preliminary Tax Roll Information</b>	Property Appraiser's Office
May 13-16, 2019		<b>Department Review of Budget Proposals</b>	City Manager and Department Directors
June 28, 2019	*	<b>Certification of Taxable Value</b>	Property Appraiser
June 19, 2019		<b>Submit City Manager's Proposed Budget to City Commission</b>	Budget Staff
June 27, 2019	**	<b>City Commission Review Budget in workshop</b>	City Commission, Budget Staff and CRA Board
July 18, 2019	*/**	<b>Proposed Millage Rate</b> (Set proposed millage rate & date for the tentative budget hearing on the regular budget)	City Commission
July 18, 2019	**	<b>Commission Acceptance of CIP Plan</b>	City Commission
July 19, 2019	*	<b>Certify Millage Rate</b> (Certify proposed millage rate & date for tentative budget hearing with Property Appraiser)	Finance Director
July 19-August 23, 2019		<b>Make Revisions and Prepare Budget Book</b> (As directed City Commission)	Finance Director
August 16, 2019	*	<b>Property Appraiser mails "Notice of Proposed Property Taxes"</b>	Property Appraiser
September 5, 2019	*/**	<b>Hold First Budget Hearing to Adopt Budget &amp; Millage</b>	City Commission and Public
September 15, 2019	*	<b>Advertise Intent to Adopt a Final Budget</b>	Finance Director
September 19, 2019	*/**	<b>Hold Final Hearing to Adopt Budget &amp; Millage</b>	City Commission and Public
September 20, 2019	*	<b>Certify final millage to Property Appraiser</b>	Finance Director
September 30, 2019		<b>Distribute Final Budget</b>	Finance Director
October 1, 2019	*	<b>New Budget Goes Into Effect</b>	

\* Requirement of State Law under TRIM.

\*\* City Commission involvement.

**CITY OF EUSTIS - ANNUAL BUDGET  
FISCAL YEAR 2019-2020  
DEPARTMENTAL OPERATING CAPITAL SUMMARY (Items of at least \$5,000 with a useful life of one or more years)**

<u>Fund</u>	<u>Department</u>	<u>Program</u>	<u>Account</u>	<u>Item Description</u>	<u>Total Cost</u>
General Fund (001)	Parks & Recreation (572)	Aquatic Program (7330)	Machinery & Equip (6064)	Replacement Pool Drain Covers	6,000
General Fund (001)	Parks & Recreation (572)	Aquatic Program (7330)	Machinery & Equip (6064)	Replacement Fire Doors	7,000
General Fund (001)	Parks & Recreation (572)	Recreation Program (7320)	Machinery & Equip (6064)	Sports Field Scoreboard	18,000
General Fund (001)	Parks & Recreation (572)	Aquatic Program (7330)	Machinery & Equip (6064)	Replacement Pool Pump	8,000
<b>General Fund Total</b>					<b>39,000</b>
Water & Sewer Fund (040)	Water (533)	Administration (3300)	Machinery & Equip (6064)	Portable Ultrasonic Flow Meter	10,000
Water & Sewer Fund (040)	Water (533)	Administration (3300)	Machinery & Equip (6064)	Handheld GPS with Range Finder	15,000
Water & Sewer Fund (040)	Water (533)	Water Treatment (3310)	Improv. O/T Buildings (6063)	Main Electrical Breaker at CR44 Plant	24,000
Water & Sewer Fund (040)	Water (533)	Water Treatment (3310)	Improv. O/T Buildings (6063)	Controller Upgrade/Install at CR44 Plant	24,800
Water & Sewer Fund (040)	Water (533)	Water Treatment (3310)	Buildings (6062)	Haselton Plant Roof Replacement	7,000
Water & Sewer Fund (040)	Water (533)	Distribution (3320)	Machinery & Equip (6064)	Sewer Camera Transporter & Accessories	23,500
Water & Sewer Fund (040)	Wastewater (535)	Treatment (3520)	Improv. O/T Buildings (6063)	Admin Building Flooring	8,000
Water & Sewer Fund (040)	Wastewater (535)	Treatment (3520)	Improv. O/T Buildings (6063)	Air Conditioner Replacement	6,200
Water & Sewer Fund (040)	Wastewater (535)	Treatment (3520)	Machinery & Equip (6064)	Chain Drive Gate Operator	8,500
Water & Sewer Fund (040)	Wastewater (535)	Treatment (3520)	Machinery & Equip (6064)	Anoxic Mixers	19,200
Water & Sewer Fund (040)	Wastewater (535)	Laboratory (3530)	Buildings (6062)	Air Conditioner Replacement	6,600
Water & Sewer Fund (040)	Wastewater (535)	Laboratory (3530)	Machinery & Equip (6064)	Autoclave	8,800
Water & Sewer Fund (040)	Wastewater (535)	Reclaimed (3540)	Machinery & Equip (6064)	Reclaim Transfer Pump	15,000
Water & Sewer Fund (040)	Wastewater (535)	Reclaimed (3540)	Machinery & Equip (6064)	Portable Valve Operator/Actuator	8,000
Water & Sewer Fund (040)	Wastewater (535)	Reclaimed (3540)	Machinery & Equip (6064)	Small Tractor/Backhoe	24,000
Water & Sewer Fund (040)	Wastewater (535)	Eastern Plant (3560)	Buildings (6062)	Equipment Barn Rehabilitation	20,000
Water & Sewer Fund (040)	Wastewater (535)	Eastern Plant (3560)	Machinery & Equip (6064)	All Terrain Vehicle	14,000
Water & Sewer Fund (040)	Wastewater (535)	East Lift Stations (3580)	Machinery & Equip (6064)	Lift Station 31 Submersible Pump Replacement	18,000
<b>Water &amp; Sewer Revenue Fund Total</b>					<b>260,600</b>
<b>GRAND TOTAL</b>					<b>299,600</b>

**CITY OF EUSTIS – ANNUAL BUDGET**  
**FISCAL YEAR 2019-2020**  
**CITY FUNDS & AFFILIATED DEPARTMENTS**

**GENERAL FUND - 001**

City Commission – 511  
City Manager – 512  
Finance – 513  
City Attorney – 514  
Development Services – 515  
Human Resources – 516  
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/Equip – 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

*CITY FUNDS & AFFILIATED DEPARTMENTS CONTINUED*

**COMMUNITY REDEVELOPMENT TRUST FUND – 014 – Special Revenue**

City Manager – 512

Capital Projects – Various Departments – 512|517|541

**BUILDING SERVICES FUND – 020 – Special Revenue**

Development Services – 515

**STORMWATER UTILITY REVENUE FUND – 049 – Special Revenue**

Public Works (Stormwater) – 538

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

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

Capital Projects/Equip – 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

*CITY FUNDS & AFFILIATED DEPARTMENTS CONTINUED*

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

Capital Projects/Equip – Parks & Recreation – 572

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

Capital Projects/Equip – Police – 521

**WATER IMPACT TRUST FUND – 065 – Trust & Agency**

Capital Projects/Equip – Water – 533

**SEWER IMPACT TRUST FUND – 066 – Trust & Agency**

Capital Projects/Equip – Wastewater – 535

**ECONOMIC DEVELOPMENT TRUST FUND – 068 – Trust & Agency**

City Manager – 512

**LIBRARY CAPACITY EXPANSION TRUST FUND – 069 – Trust & Agency**

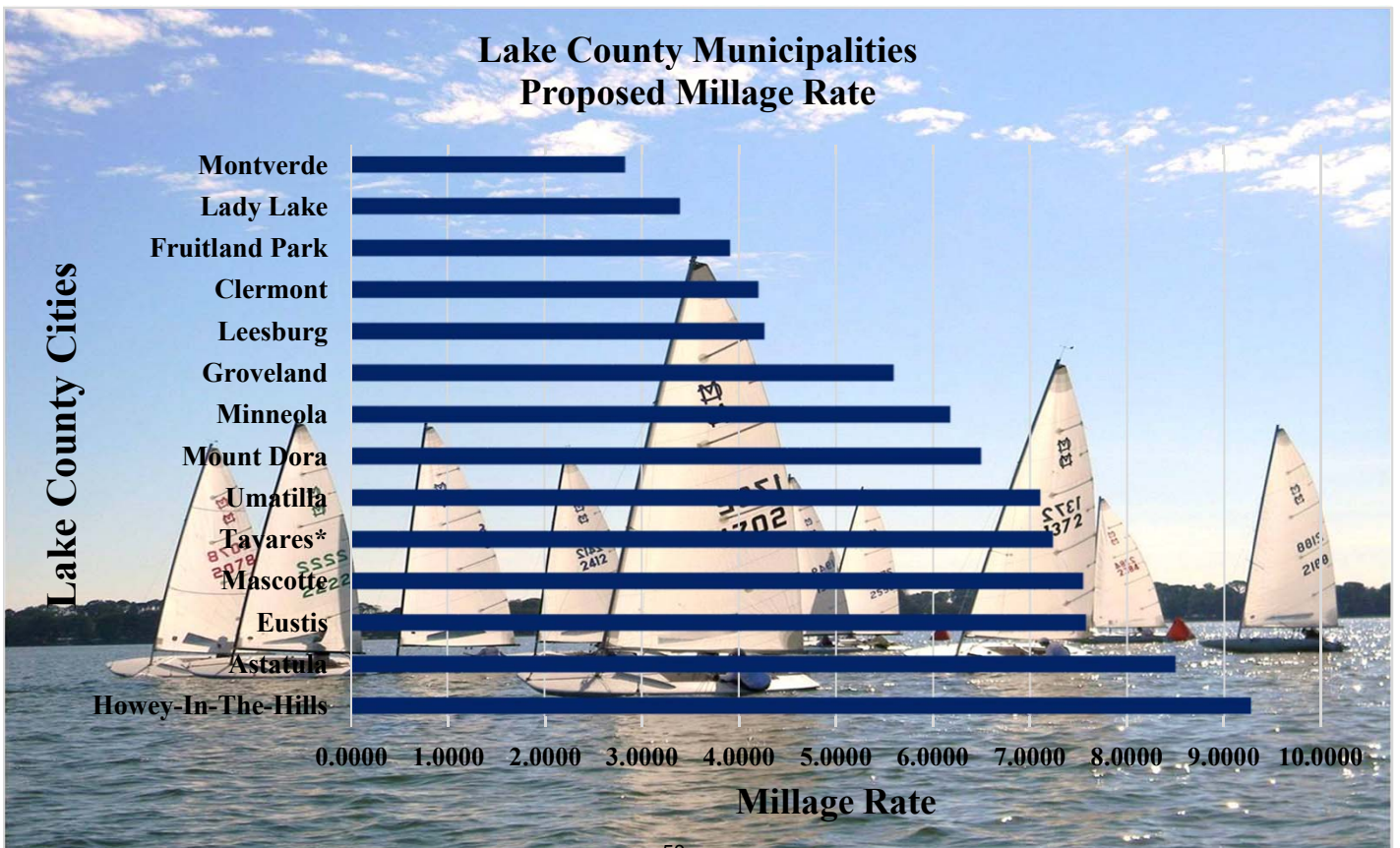
Library - 572

**Municipal Ad Valorem Tax Profile**  
**All Lake County Municipalities**  
**Ranking By Millage Rate - 2019 (Proposed)**

Municipality	Actual 2018	Proposed 2019	2019 Ranking
Howey-In-The-Hills	9.2750	9.2750	1
Astatula	7.5000	8.5000	2
Eustis	7.5810	7.5810	3
Mascotte	7.6291	7.5500	4
Tavares*	7.4171	7.2400	5
Umatilla	7.1089	7.1089	6
Mount Dora	6.3000	6.5000	7
Minneola	6.1900	6.1800	8
Groveland	5.2000	5.6000	9
Leesburg	4.2678	4.2678	10
Clermont	4.2061	4.2061	11
Fruitland Park	3.9134	3.9134	12
Lady Lake	3.3962	3.3962	13
Montverde	2.8300	2.8300	14
<b>AVERAGE</b>	<b>5.9153</b>	<b>6.0106</b>	

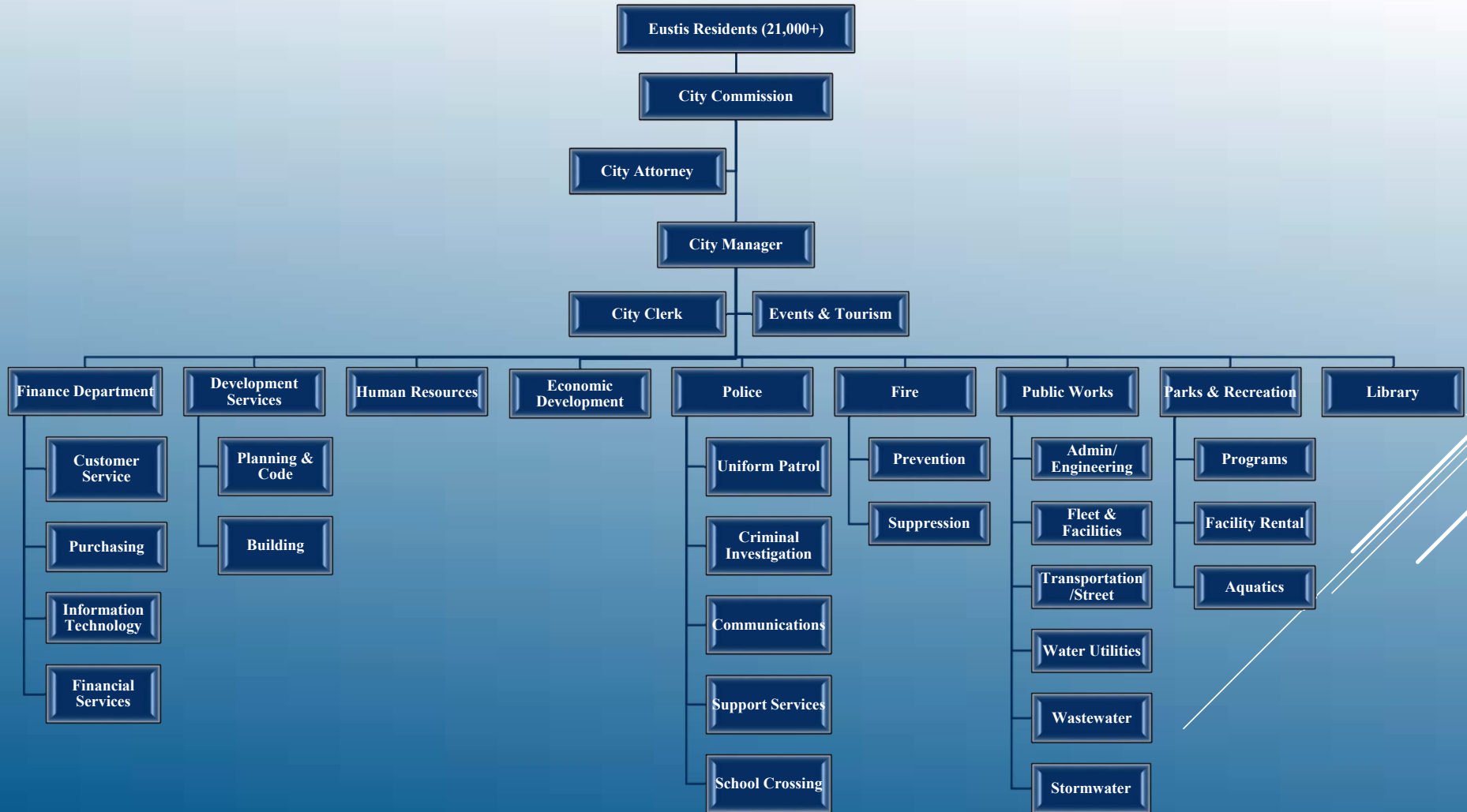
\* Includes Debt Service Millage

Source: Lake County Property Appraiser's Office - August 5, 2019





# CITY OF EUSTIS ORGANIZATIONAL CHART



**City of Eustis, Florida**  
**Authorized Personnel Comparison**

<u>Dept.</u>	<u>2015-16</u>		<u>2016-17</u>		<u>2017-18</u>		<u>2018-19</u>		<u>2019-20</u>	
	<u>Full-Time</u>	<u>Part-Time</u>	<u>Full-Time</u>	<u>Part-Time</u>	<u>Full-Time</u>	<u>Part-Time</u>	<u>Full-Time</u>	<u>Part-Time</u>	<u>Full-Time</u>	<u>Part-Time</u>
<b><u>General Fund</u></b>										
City Commission	-	5	-	5	-	5	-	5	-	5
City Manager	6	-	7	-	7	-	7	-	7	-
Finance	11	-	11	-	11	-	11	-	11	-
Development Services	7	-	10	-	10	-	9	-	5	-
Human Resources	3	-	3	-	3	-	3	-	3	-
Police	54	1	54	1	54	1	54	1	55	1
Fire	25	-	26	-	26	-	26	-	26	-
Public Works	12	-	12	-	12	-	12	-	12	-
Library	11	2	11	2	11	2	11	2	11	2
Recreation	10	3	11	3	11	3	11	3	11	3
<b>Total General Fund</b>	<b>139</b>	<b>11</b>	<b>145</b>	<b>11</b>	<b>145</b>	<b>11</b>	<b>144</b>	<b>11</b>	<b>141</b>	<b>11</b>
<b><u>Building Services Fd.</u></b>										
Development Services	-	-	-	-	-	-	-	-	2	-
<b>Total Building Services Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>
<b><u>Street Improvement Fd.</u></b>										
Administration	2	-	2	-	2	-	2	-	2	-
Public Land Maint.	3	-	3	-	3	-	3	-	3	-
Lighting & Control	1	-	1	-	1	-	1	-	1	-
Street Maint. & Constr.	5	-	7	-	7	-	7	-	7	-
Lawn Mowing	4	-	5	-	5	-	5	-	5	-
Tree Services	-	-	-	-	-	-	-	-	-	-
<b>Total Street Impr. Fd.</b>	<b>15</b>	<b>-</b>	<b>18</b>	<b>-</b>	<b>18</b>	<b>-</b>	<b>18</b>	<b>-</b>	<b>18</b>	<b>-</b>
<b><u>Water &amp; Sewer Revenue Fd.</u></b>										
Public Utilities	16	-	16	-	16	-	16	-	16	-
Water	22	-	22	-	22	-	22	-	22	-
Wastewater	18	-	18	-	18	-	18	-	18	-
<b>Total Water &amp; Sewer Fd</b>	<b>56</b>	<b>-</b>	<b>56</b>	<b>-</b>	<b>56</b>	<b>-</b>	<b>56</b>	<b>-</b>	<b>56</b>	<b>-</b>
<b><u>Stormwater Utility Fd.</u></b>										
Street Sweeping & Drainage Maintenance	4	-	4	-	4	-	4	-	4	-
<b>Total Stormwater Util. Fd.</b>	<b>4</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>4</b>	<b>-</b>
<b>Total</b>	<b>214</b>	<b>11</b>	<b>223</b>	<b>11</b>	<b>223</b>	<b>11</b>	<b>222</b>	<b>11</b>	<b>221</b>	<b>11</b>



Fund Type  
General Fund | Governmental

General Fund  
Summary

Profile  
Major Fund

<u>DESCRIPTION</u>	<u>Actual FY16-17</u>	<u>Actual FY17-18</u>	<u>Adopted FY18-19</u>	<u>Projected FY18-19</u>	<u>Adopted FY19-20</u>
BEGINNING FUND BALANCE	7,313,253	7,422,007	7,119,059	8,138,435	8,158,657
TOTAL REVENUE	<u>14,875,703</u>	<u>15,730,158</u>	<u>16,582,500</u>	<u>16,514,138</u>	<u>17,460,050</u>
TOTAL REVENUES & BALANCES	22,188,956	23,152,165	23,701,559	24,652,573	25,618,707
TOTAL EXPENDITURES	<u>14,766,949</u>	<u>15,013,730</u>	<u>16,455,200</u>	<u>16,493,917</u>	<u>17,183,400</u>
RESTRICTED - FL BUILDING CODE	669,403	807,349	625,533	-	-
OPERATING RESERVES	3,641,800	3,760,496	3,997,049	3,997,049	4,162,625
DEBT RESERVES	360,000	-	-	-	-
AVAILABLE BALANCE	2,750,804	3,570,590	2,623,777	4,161,608	4,272,682
TOTAL ENDING FUND BALANCE	<u>7,422,007</u>	<u>8,138,435</u>	<u>7,246,359</u>	<u>8,158,657</u>	<u>8,435,307</u>



Fund Type  
General Fund | Governmental

General Fund  
Revenue

Profile  
Major Fund

Account	DESCRIPTION	Actual Revenue FY16-17	Actual Revenue FY17-18	Adopted Budget FY18-19	Projected Revenue FY18-19	Adopted Budget FY19-20
<b><u>PROPERTY TAXES</u></b>						
311-01-00	General Property Taxes	5,821,984	6,326,214	7,147,700	6,982,455	7,781,800
311-02-00	Delinquent Taxes	212,806	273,686	215,000	250,451	250,000
	Subtotal	6,034,790	6,599,900	7,362,700	7,232,906	8,031,800
<b><u>FRANCHISE FEES</u></b>						
313-10-00	Duke Energy	1,241,252	1,348,465	1,280,000	1,425,134	1,460,000
314-11-00	Sumter Electric	21,132	32,508	21,000	27,948	30,000
313-40-00	TECO/Peoples Gas	41,369	51,488	40,000	45,792	48,000
313-70-00	WasteManagement	181,015	189,128	183,000	192,724	198,000
	Subtotal	1,484,768	1,621,589	1,524,000	1,691,598	1,736,000
<b><u>UTILITY TAXES</u></b>						
314-10-00	Duke Energy	1,513,268	1,579,873	1,525,000	1,673,565	1,715,000
314-11-00	Sumter Electric	25,253	16,690	25,000	17,182	17,000
314-30-00	City Water Sales	357,773	336,628	350,000	352,812	355,000
314-40-00	TECO/Peoples Gas	34,502	31,714	33,000	33,160	30,000
314-42-00	Suburban Propane	1,652	602	1,000	600	1,000
314-44-00	Other Utility Taxes	23,249	21,205	20,000	23,392	22,000
315-10-00	Telecommunication Tax	615,257	557,891	587,000	568,519	570,000
	Subtotal	2,570,954	2,544,603	2,541,000	2,669,230	2,710,000
<b><u>LICENSES &amp; PERMITS</u></b>						
316-10-00	Other General Tax - Occup	-	33,735	-	33,735	-
321-10-00	Occupational License	66,980	67,977	65,000	64,011	65,000
321-20-00	Penalties	1,510	973	1,200	1,622	1,200
321-30-00	Occ License App Fees	1,770	1,470	1,500	1,380	1,500
322-10-00	Building Permits	377,135	354,901	281,400	-	-
322-20-00	Plumbing Permits	24,139	13,553	18,000	-	-
322-30-00	Electric Permits	37,518	25,773	27,000	-	-
322-40-00	Gas Permits	410	196	300	-	-
322-50-00	Mechanical Permits	44,682	28,631	27,000	-	-
322-60-00	Driveway Permits	4,635	1,875	4,500	-	-
322-70-00	State Building Code	(1,346)	3,212	2,000	-	-
329-60-00	Fire Review Fee	5,938	7,758	5,030	-	-
	Subtotal	563,371	540,054	432,930	100,748	67,700
<b><u>INTERGOVERNMENTAL</u></b>						
331-20-00	FEMA Reimbursement	42,654	(17,052)	6,000	-	-
334-20-03	FDLE Byrne Grants	13,769	-	-	-	7,300
331-20-03	Bulletproof Vest Grant	2,617	-	3,670	2,972	-
	County Library Revenue	-	-	-	-	15,000
335-10-12	State Revenue Sharing	524,802	581,848	535,000	590,102	604,000
335-10-14	Mobile Home License	9,995	11,198	13,500	13,470	13,000



Fund Type  
General Fund | Governmental

General Fund  
Revenue

Profile  
Major Fund

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Revenue FY16-17</u>	<u>Actual Revenue FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Revenue FY18-19</u>	<u>Adopted Budget FY19-20</u>
<u>INTERGOV (Cont'd)</u>						
335-10-15	Alcoholic Beverage License	28,373	51,021	30,000	40,199	40,000
335-10-18	1/2 Cent Sales Tax	1,164,591	1,253,802	1,200,000	1,287,173	1,320,000
335-20-10	Fire Suppression Comp	4,069	5,720	1,800	5,660	20,000
338-10-00	County Occupational Lic	18,022	20,427	20,000	18,138	20,000
339-21-00	Housing Authority PILOT	8,325	12,761	1,000	9,306	10,000
	Subtotal	1,817,217	1,919,725	1,810,970	1,967,020	2,034,300
<u>CHARGES FOR SERVICES</u>						
341-00-01	Code Enforcement Umatilla	17,232	(112)	-	-	-
341-90-43	Garbage Billing Fees	37,777	41,823	37,000	42,154	42,000
342-10-01	False Alarms Police	6,670	3,190	5,000	4,260	4,000
342-20-21	Lake County ALS Payment	82,199	90,009	78,000	74,572	85,000
342-20-22	Hydrant Maint Service	59,000	59,000	59,000	59,000	59,000
342-20-30	False Alarms Fire	2,090	1,310	1,000	500	1,000
342-20-40	Fire Inspection Fees	43,197	52,624	50,000	25,730	40,000
342-20-50	Fire Inspection Permits	225	320	-	-	-
343-80-10	Opening & Closing	13,195	17,668	15,000	15,108	15,000
344-00-00	Street Services Umatilla	10,000	2,000	12,000	-	-
347-10-01	Library User Fees	3,897	3,494	4,000	3,078	3,500
347-20-01	Annual Sports Activities	90,280	96,148	87,000	97,366	97,000
347-20-02	Swimming Pool Receipts	26,645	20,948	27,000	23,939	24,000
347-50-03	Lakeview Room Rental	3,081	2,346	3,000	2,354	2,500
347-50-04	Service Center Rental	12,027	12,005	13,500	14,567	14,000
347-50-05	Community Center Rental	41,348	42,741	39,000	47,418	45,000
347-50-06	American Legion Rental	11,675	6,332	10,000	8,168	8,000
347-50-07	Garden Room Rental	3,311	5,714	5,000	4,237	5,000
347-50-08	Ferran Park Rental	700	595	500	510	500
347-50-09	Women's Club Rental	18,947	17,474	19,000	17,440	18,000
	Subtotal	483,496	475,629	465,000	440,401	463,500
<u>FINES &amp; FORFEITURES</u>						
351-10-00	Police Fines	13,851	1,180	10,000	2,223	2,000
354-10-00	Code Violations	30,268	128,714	23,500	60,219	45,000
359-10-00	Other Fines	2,050	75	1,200	100	500
	Subtotal	46,169	129,969	34,700	62,542	47,500
<u>MISCELLANEOUS</u>						
361-10-00	Interest Earnings	16,138	53,648	30,000	57,500	60,000
362-10-00	Cingular Lease	36,615	38,420	38,400	42,459	42,300
362-20-00	Verizon Lease	33,889	35,244	36,600	36,653	38,100
362-70-00	Lease Sprayfield	15,605	16,073	15,900	16,392	16,300
362-70-01	Lease CR44 Field	2,805	2,889	2,800	2,973	2,900

FUND: GENERAL - 001



Fund Type  
General Fund | Governmental

General Fund  
Revenue

Profile  
Major Fund

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Revenue FY16-17</u>	<u>Actual Revenue FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Revenue FY18-19</u>	<u>Adopted Budget FY19-20</u>
<u>MISCELLANEOUS (Cont'd)</u>						
364-10-00	Cemetery Lot Sales	31,635	21,316	25,000	20,325	25,000
364-20-00	Sale of Land	28,326	9,755	-	83,891	-
364-30-00	Sales of Fixed Assets	57,732	48,969	5,000	1,950	5,000
369-20-00	Insurance Claims	2,230	-	-	-	-
369-30-02	Street Party	46,725	100,077	399,050	233,786	306,600
369-30-00	Miscellaneous	7,201	5,376	-	-	-
369-30-01	Misc Reimbursement	-	-	3,000	-	3,000
369-41-00	Purchasing Card Rebate	23,944	18,665	20,000	17,813	18,000
369-90-00	Misc PY Expense	-	(11,593)	-	-	-
369-99-00	Misc Rev Fire Spec Event	-	2,615	-	-	-
388-10-00	Sale of Capital Assets	40,361	-	-	-	-
399-99-99	Police Security Detail	31,010	41,737	25,000	25,351	25,000
	Subtotal	374,216	383,191	600,750	539,093	542,200
<u>FUND TRANSFERS</u>						
381-40-00	From Water & Sewer Fd	1,500,000	1,500,000	1,800,000	1,800,000	1,800,000
381-59-00	From Fire Impact Fd	-	343	300	443	450
381-60-00	From Greenwood Cem Fd	722	1,496	1,200	1,618	1,750
381-63-00	From Parks & Rec Imp Fd	-	504	450	432	450
381-64-00	From Law Enf Imp Fd	-	323	300	425	450
381-65-00	From Water Impact Fd	-	6,862	3,150	3,538	4,500
381-66-00	From Sewer Impact Fd	-	5,724	4,600	3,930	4,200
381-69-00	From Library Impact Fd	-	246	450	214	250
	Subtotal	1,500,722	1,515,498	1,810,450	1,810,600	1,812,050
	<b>TOTAL REVENUE</b>	<b>14,875,703</b>	<b>15,730,158</b>	<b>16,582,500</b>	<b>16,514,138</b>	<b>17,460,050</b>



<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<u>GENERAL GOVERNMENT</u>						
511	City Commission	44,133	41,619	52,172	48,222	55,992
512	City Manager	848,603	900,960	1,417,045	1,218,563	1,342,634
513	Finance	1,005,426	969,751	1,082,602	1,055,235	1,126,850
514	Legal	110,910	130,471	105,000	105,000	110,000
515	Development Services	633,175	561,284	731,125	340,975	332,387
516	Human Resources	261,293	268,538	293,849	289,652	301,616
	<b>Total General Government</b>	<b>2,903,540</b>	<b>2,872,623</b>	<b>3,681,793</b>	<b>3,057,647</b>	<b>3,269,479</b>
<u>PUBLIC SAFETY</u>						
521	Police	5,084,956	5,003,243	5,618,042	5,387,993	5,803,664
522	Fire	2,823,580	2,983,604	2,998,841	2,998,421	3,232,912
	<b>Total Public Safety</b>	<b>7,908,536</b>	<b>7,986,847</b>	<b>8,616,883</b>	<b>8,386,414</b>	<b>9,036,576</b>
<u>PUBLIC WORKS</u>						
541-517	Public Works	808,428	787,183	1,000,263	855,720	1,179,876
	<b>Total Public Works</b>	<b>808,428</b>	<b>787,183</b>	<b>1,000,263</b>	<b>855,720</b>	<b>1,179,876</b>
<u>Culture &amp; Recreation</u>						
571	Library	852,548	916,956	942,253	949,650	976,509
572	Parks & Recreation	889,822	847,207	973,002	920,352	1,065,187
	<b>Total Culture &amp; Recreation</b>	<b>1,742,370</b>	<b>1,764,163</b>	<b>1,915,255</b>	<b>1,870,002</b>	<b>2,041,696</b>
<u>NON-DEPARTMENTAL</u>						
581	Fund Transfers	728,208	755,537	437,306	1,243,182	493,900
581	Contingency	64,781	228,762	101,500	410,008	315,073
581	Insurance	565,823	589,011	672,200	640,944	816,800
581	Organization Grants	45,263	29,604	30,000	30,000	30,000
	<b>Total Non-Departmental</b>	<b>1,404,075</b>	<b>1,602,914</b>	<b>1,241,006</b>	<b>2,324,134</b>	<b>1,655,773</b>
	<b>TOTAL EXPENDITURE</b>	<b>14,766,949</b>	<b>15,013,730</b>	<b>16,455,200</b>	<b>16,493,917</b>	<b>17,183,400</b>







Function  
General Government

Department  
City Commission  
511

Department  
Overview  
Description

**Department Description**

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 non-partisan in nature. Elections for seats 3, 4, and 5 are held during presidential election years. Commission terms begin the 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  
General Government

Department  
City Commission  
511

Department  
Summary  
Programs | Capital | Positions

<u>Program</u>	<u>Title</u>	<u>Budget By Program</u>	<u>Part-Time Positions</u>
1100	Legislative	55,992	5
Department Total		55,992	5




**Capital Requests**

None

**Total** -



<u>Summary by Category</u>	<u>Actual FY16-17</u>	<u>Actual FY17-18</u>	<u>Adopted FY18-19</u>	<u>Projected FY18-19</u>	<u>Adopted FY19-20</u>
Personal Services	30,129	29,785	30,142	30,142	30,142
Operating Expenses	14,004	11,834	22,030	18,080	25,850
Subtotal	44,133	41,619	52,172	48,222	55,992
Department Total	44,133	41,619	52,172	48,222	55,992

<u>Authorized Personnel</u>	<u>PTE</u>	<u>PTE</u>	<u>PTE</u>	<u>PTE</u>	<u>PTE</u>
Mayor/Commissioner	1	1	1	1	1
Vice Mayor/Commissioner	1	1	1	1	1
City Commissioner	3	3	3	3	3
<b>Total</b>	5	5	5	5	5



FUND: GENERAL - 001



Function  
General Government

Department  
City Commission  
511

Program  
Legislative  
1100

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	28,014	27,695	28,000	28,000	28,000
10-21	FICA Tax	2,115	2,090	2,142	2,142	2,142
	Subtotal	<u>30,129</u>	<u>29,785</u>	<u>30,142</u>	<u>30,142</u>	<u>30,142</u>
<u>OPERATING</u>						
30-34	Other Contractual Services	104	-	-	-	-
30-40	Travel & Per Diem	7,255	6,568	14,000	10,050	18,400
30-47	Printing & Binding	754	492	600	600	600
30-48	Promotional Activities	1,709	1,413	2,900	2,900	2,200
30-49	Other Current Charges	729	250	600	600	600
30-51	Office Supplies	237	-	250	250	150
30-54	Books, Pub, Subscriptions	3,216	3,111	3,680	3,680	3,900
	Subtotal	<u>14,004</u>	<u>11,834</u>	<u>22,030</u>	<u>18,080</u>	<u>25,850</u>
	<b>PROGRAM TOTAL</b>	<u>44,133</u>	<u>41,619</u>	<u>52,172</u>	<u>48,222</u>	<u>55,992</u>



Function  
General Government

Department  
City Manager  
512

Department  
Overview  
Description | Goals | Objectives

**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 with 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  
General Government

Department  
City Manager  
512

Department  
Summary  
Programs | Capital | Positions



<u>Program</u>	<u>Title</u>	<u>Budget By Program</u>	<u>FTE Positions</u>
1200	Administration	262,462	2
1210	City Clerk	152,022	1
1220	Economic Development	248,546	2
1240	Events & Tourism	679,604	2
<b>Department Total</b>		<b>1,342,634</b>	<b>7</b>



**Capital Requests**

None

**Total** -

<u>Summary by Category</u>	<u>Actual FY16-17</u>	<u>Actual FY17-18</u>	<u>Adopted FY18-19</u>	<u>Projected FY18-19</u>	<u>Adopted FY19-20</u>
Personal Services	564,577	577,826	664,909	664,623	682,650
Operating Expenses	284,026	309,298	752,136	553,940	659,984
Subtotal	848,603	887,124	1,417,045	1,218,563	1,342,634
Capital Outlay	-	13,836	-	-	-
<b>Department Total</b>	<b>848,603</b>	<b>900,960</b>	<b>1,417,045</b>	<b>1,218,563</b>	<b>1,342,634</b>

<u>Authorized Personnel</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
City Manager	1	1	1	1	1
Economic Development Director	1	1	1	1	1
Events & Tourism Manager	1	1	1	1	1
City Clerk	1	1	1	1	1
Public Relations Specialist	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Events Assistant	1	1	1	1	1
<b>Total</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>



FUND: GENERAL - 001



Function  
General Government

Department  
City Manager  
512

Program  
Administration  
1200

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	176,209	182,956	191,923	191,923	196,360
10-13	Other Salaries & Wages	-	900	-	-	-
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	11,997	13,061	14,699	14,699	15,037
10-23	Life & Health Insurance	19,908	24,319	21,429	21,429	22,071
10-24	ICMA Retirement	10,579	10,971	11,528	11,528	11,794
	Subtotal	218,893	232,407	239,779	239,779	245,462
<b><u>OPERATING</u></b>						
30-31	Professional Services	36,017	1,858	-	-	-
30-34	Other Contractual Services	1,285	1,500	1,500	1,500	1,500
30-40	Travel & Per Diem	7,402	8,977	9,630	8,975	10,710
30-41	Communication Services	632	600	840	840	840
30-42	Transportation & Postage	35	20	200	150	200
30-46	Repair & Maintenance	779	900	1,100	950	1,100
30-47	Printing & Binding	100	-	100	100	100
30-48	Promotional Activities	-	-	900	900	500
30-51	Office Supplies	107	68	500	300	400
30-52	Operating Supplies	111	71	250	100	250
30-54	Books, Pub, Subscriptions	-	-	520	275	600
30-56	Vehicle Repair & Maint	-	29	800	400	800
	Subtotal	46,468	14,023	16,340	14,490	17,000
	<b>PROGRAM TOTAL</b>	<b>265,361</b>	<b>246,430</b>	<b>256,119</b>	<b>254,269</b>	<b>262,462</b>



FUND: GENERAL - 001



Function  
General Government

Department  
City Manager  
512

Program  
City Clerk  
1210

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	61,660	65,319	68,560	68,560	70,779
10-14	Overtime	-	-	500	250	500
10-16	Bonus	100	100	100	100	100
10-21	FICA Tax	4,494	4,774	5,291	5,271	5,461
10-23	Life & Health Insurance	9,954	10,385	10,714	10,714	11,036
10-24	ICMA Retirement	3,700	3,919	4,150	4,134	4,283
	Subtotal	79,908	84,497	89,315	89,029	92,159
<u>OPERATING</u>						
30-34	Other Contractual Services	39,566	33,455	44,943	44,943	34,525
30-40	Travel & Per Diem	59	1,566	3,088	3,088	3,088
30-42	Transportation & Postage	110	138	200	150	200
30-46	Repair & Maintenance	-	225	800	250	800
30-47	Printing & Binding	-	11	100	100	100
30-49	Other Current Charges	11,197	15,143	15,000	15,000	20,000
30-51	Office Supplies	70	217	300	250	300
30-52	Operating Supplies	172	-	500	500	500
30-54	Books, Pub <sub>p</sub> Subscriptions	235	235	350	250	350
	Subtotal	51,409	50,990	65,281	64,531	59,863
<u>CAPITAL OUTLAY</u>						
60-64	Machinery & Equipment	-	5,836	-	-	-
	Subtotal	-	5,836	-	-	-
	<b>PROGRAM TOTAL</b>	<b>131,317</b>	<b>141,323</b>	<b>154,596</b>	<b>153,560</b>	<b>152,022</b>



Function  
General Government

Department  
City Manager  
512

Program  
Economic Development  
1220

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	202,337	189,346	125,689	125,689	130,126
10-13	Other Salaries & Wages	-	7,111	-	-	-
10-14	Overtime	1,518	3,263	-	-	-
10-16	Bonus	300	400	200	200	200
10-21	FICA Tax	14,829	14,232	9,631	9,631	9,970
10-23	Life & Health Insurance	34,839	35,005	19,748	19,748	19,865
10-24	ICMA Retirement	11,953	11,565	7,554	7,554	7,820
	Subtotal	265,776	260,922	162,822	162,822	167,981
<u>OPERATING</u>						
30-31	Professional Services	2,900	3,850	4,500	4,500	5,600
30-34	Other Contractual Services	92,513	120,909	-	-	-
30-40	Travel & Per Diem	609	1,478	2,397	2,050	2,800
30-41	Communication Services	3,025	2,898	1,770	1,770	1,800
30-42	Transportation & Postage	150	144	100	100	100
30-44	Rental & Leases	8,240	15,181	-	-	-
30-46	Repair & Maintenance	-	248	250	250	250
30-47	Printing & Binding	193	242	200	200	200
30-48	Promotional Activities	75,437	94,307	63,550	63,550	66,050
30-49	Other Current Charges	-	750	-	-	-
30-51	Office Supplies	523	-	700	350	700
30-52	Operating Supplies	-	1,707	-	1,465	-
30-54	Books, Pub, Subscriptions	2,559	2,571	3,447	2,575	3,065
	Subtotal	186,149	244,285	76,914	76,810	80,565
<u>CAPITAL OUTLAY</u>						
60-64	Machinery & Equipment	-	8,000	-	-	-
	Subtotal	-	8,000	-	-	-
	<b>PROGRAM TOTAL</b>	<b>451,925</b>	<b>513,207</b>	<b>239,736</b>	<b>239,632</b>	<b>248,546</b>

FUND: GENERAL - 001



Function  
General Government

Department  
City Manager  
512

Program  
Events & Tourism  
1240

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	-	-	83,641	83,641	86,644
10-13	Other Salaries & Wages	-	-	47,000	45,000	47,000
10-14	Overtime	-	-	5,000	7,000	5,000
10-16	Bonus	-	-	200	200	200
10-21	FICA Tax	-	-	10,392	10,392	10,622
10-23	Life & Health Insurance	-	-	21,429	21,429	22,071
10-24	ICMA Retirement	-	-	5,331	5,331	5,511
	Subtotal	-	-	172,993	172,993	177,048
<u>OPERATING</u>						
30-34	Other Contractual Services	-	-	302,700	158,170	202,400
30-40	Travel & Per Diem	-	-	2,228	2,228	2,228
30-41	Communication Services	-	-	1,740	1,740	1,740
30-42	Transportation & Postage	-	-	143	143	143
30-44	Rental & Leases	-	-	178,900	145,083	172,455
30-46	Repair & Maintenance	-	-	250	250	250
30-48	Promotional Activities	-	-	95,500	78,355	111,200
30-51	Office Supplies	-	-	200	200	200
30-52	Operating Supplies	-	-	9,000	9,000	9,000
30-54	Books, Publications Subscriptions	-	-	2,940	2,940	2,940
	Subtotal	-	-	593,601	398,109	502,556
	PROGRAM TOTAL	-	-	766,594	571,102	679,604

Note: Events & Tourism Program split from Economic Development in FY18-19





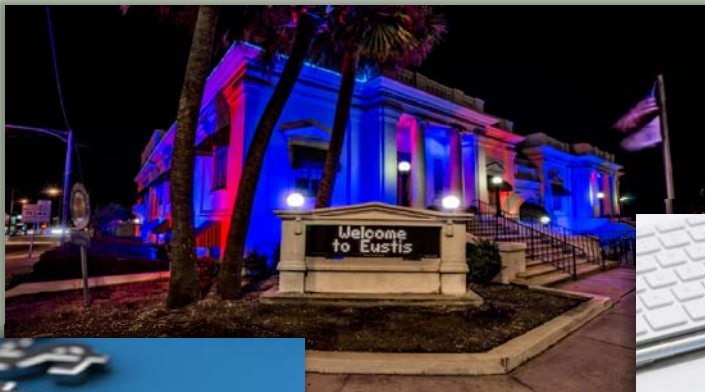
**Department Description**

The Finance Department is responsible for the daily oversight of the City's finances, budget, treasury management, long-range financial planning, debt management, and internal controls. Department services include tax and revenue collection, accounts payable and payroll processing, accounting and reporting, purchasing and procurement, and 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 the collection of amounts due from customers. Finance Customer Service also provides account start and shut-off services as well as monthly meter reading.



**Department Goals & Objectives**

In support of the City's Strategic Plan 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. Also, in support of Goal #3, the Department will submit for the Government Finance Officers Association Distinguished Budget Award in the hope of achieving this recognition again for the City.







Function  
General Government

Department  
Finance  
513

Department  
Summary  
Programs | Capital | Positions

<u>Program</u>	<u>Title</u>	<u>Budget By Program</u>	<u>FTE Positions</u>
1300	Financial Services	684,025	7
1350	Information Technology	266,135	2
1360	Purchasing	176,690	2
<b>Department Total</b>		<b>1,126,850</b>	<b>11</b>



**Capital Requests**

None

**Total**

-



<u>Summary by Category</u>	<u>Actual FY16-17</u>	<u>Actual FY17-18</u>	<u>Adopted FY18-19</u>	<u>Projected FY18-19</u>	<u>Adopted FY19-20</u>
Personal Services	793,093	797,790	846,523	846,746	880,338
Operating Expenses	212,333	171,961	236,079	208,489	246,512
Subtotal	1,005,426	969,751	1,082,602	1,055,235	1,126,850
<b>Department Total</b>	<b>1,005,426</b>	<b>969,751</b>	<b>1,082,602</b>	<b>1,055,235</b>	<b>1,126,850</b>

<u>Authorized Personnel</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Finance Director	1	1	1	1	1
Deputy Finance Director	1	1	1	1	1
Senior Staff Assistant	2	2	2	2	2
Staff Accountant	2	2	2	2	2
Payroll Manager	1	1	1	1	1
Info Tech Manager	1	1	1	1	1
Info Tech Support Specialist	1	1	1	1	1
Purchasing Director	1	1	1	1	1
Buyer	1	1	1	1	1
<b>Total</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>





<u>Function</u>	<u>Department</u>	<u>Program</u>
General Government	Finance	Financial Services
	513	1300

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY16-17</u>	Actual Expenditures <u>FY17-18</u>	Adopted Budget <u>FY18-19</u>	Projected Expenditures <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	380,790	394,521	414,382	414,382	431,965
10-14	Overtime	809	(56)	800	-	800
10-16	Bonus	700	700	700	700	700
10-21	FICA Tax	27,202	28,091	31,816	31,753	33,161
10-23	Life & Health Insurance	69,678	72,693	75,001	75,001	77,248
10-24	ICMA Retirement	22,905	23,680	24,953	24,905	26,008
	Subtotal	502,084	519,629	547,652	546,741	569,882
	<u>OPERATING</u>					
30-32	Accounting & Auditing	15,542	11,501	22,862	23,220	22,862
30-40	Travel & Per Diem	1,355	1,010	4,083	2,050	4,083
30-41	Communication Services	15,253	17,942	2,640	2,640	2,640
30-42	Transportation & Postage	3,804	2,181	4,279	4,279	4,779
30-43	Utilities	40,644	38,967	42,000	39,050	42,000
30-46	Repair & Maintenance	16,957	19,663	27,146	27,146	27,617
30-47	Printing & Binding	3,925	2,688	4,000	3,980	4,162
30-51	Office Supplies	4,127	4,670	3,700	3,700	3,700
30-52	Operating Supplies	-	-	200	200	-
30-54	Books, Pub, Subscriptions	2,291	1,855	2,100	2,100	2,100
30-55	Employee Study Expense	4,689	1,918	200	220	200
	Subtotal	108,587	102,395	113,210	108,585	114,143
	PROGRAM TOTAL	610,671	622,024	660,862	655,326	684,025





<u>Function</u>	<u>Department</u>	<u>Program</u>
General Government	Finance	Information Technology
	513	1350

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY16-17</u>	Actual Expenditures <u>FY17-18</u>	Adopted Budget <u>FY18-19</u>	Projected Expenditures <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>
	<b><u>PERSONAL SERVICES</u></b>					
10-12	Regular Salaries & Wages	103,526	86,841	100,164	100,164	104,602
10-14	Overtime	1,908	6,376	1,000	2,000	1,000
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	7,318	6,417	7,755	7,830	8,094
10-23	Life & Health Insurance	19,908	18,206	21,429	21,429	22,071
10-24	ICMA Retirement	6,296	5,592	6,082	6,141	6,349
	Subtotal	139,156	123,632	136,630	137,764	142,316
	<b><u>OPERATING</u></b>					
30-34	Other Contractual Services	53,400	27,800	27,800	27,800	27,800
30-40	Travel & Per Diem	191	440	480	440	480
30-41	Communication Services	3,384	40	15,564	15,564	15,564
30-46	Repair & Maintenance	43,243	36,231	70,000	50,000	77,500
30-51	Office Supplies	-	89	-	-	1,300
30-54	Books, Pub, Subscriptions	200	200	175	175	175
30-56	Vehicle Repair & Maint	-	-	-	-	1,000
	Subtotal	100,418	64,800	114,019	93,979	123,819
	<b>PROGRAM TOTAL</b>	239,574	188,432	250,649	231,743	266,135

FUND: GENERAL - 001



Function  
General Government

Department  
Finance  
513

Program  
Purchasing  
1360

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	114,386	116,423	122,132	122,132	126,569
10-14	Overtime	631	(123)	-	-	-
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	8,622	8,767	9,359	9,359	9,698
10-22	Florida Retirement	5,635	6,037	6,528	6,528	6,882
10-23	Life & Health Insurance	19,908	20,770	21,429	21,429	22,071
10-24	ICMA Retirement	2,471	2,455	2,593	2,593	2,720
	Subtotal	151,853	154,529	162,241	162,241	168,140
<u>OPERATING</u>						
30-40	Travel & Per Diem	64	830	1,700	850	2,200
30-41	Communication Services	271	-	100	100	100
30-42	Transportation & Postage	10	62	100	75	100
30-46	Repair & Maintenance	108	-	100	-	100
30-47	Printing & Binding	-	-	350	100	350
30-49	Other Current Charges	75	944	1,000	950	1,000
30-51	Office Supplies	493	543	1,000	575	1,000
30-52	Operating Supplies	512	216	1,500	1,050	1,500
30-54	Books, Pub, Subscriptions	390	556	1,000	575	1,000
30-55	Employee Study Expense	1,405	1,615	2,000	1,650	1,200
	Subtotal	3,328	4,766	8,850	5,925	8,550
	<b>PROGRAM TOTAL</b>	<b>155,181</b>	<b>159,295</b>	<b>171,091</b>	<b>168,166</b>	<b>176,690</b>



Function  
General Government

Department  
City Attorney  
514

Department  
Overview  
Description

**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.









Function  
General Government

Department  
City Attorney  
514

Department  
Summary  
Programs | Capital | Positions

<u>Program</u>	<u>Title</u>	<u>Budget By Program</u>	<u>FTE Positions</u>
1400	Legal Services	110,000	-
Department Total		110,000	-






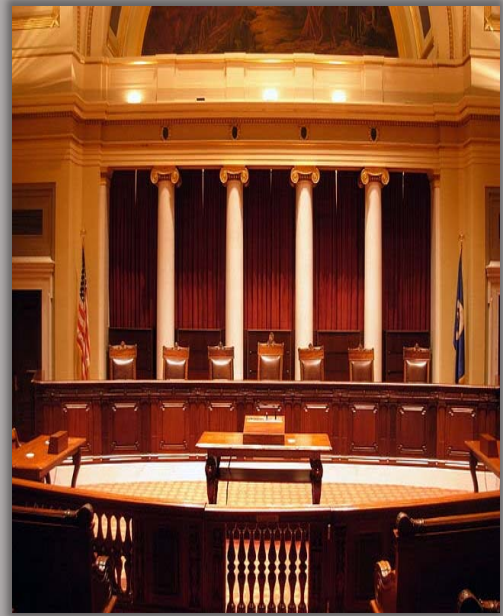
**Capital Requests**

None

**Total** -



<u>Summary by Category</u>	<u>Actual FY16-17</u>	<u>Actual FY17-18</u>	<u>Adopted FY18-19</u>	<u>Projected FY18-19</u>	<u>Adopted FY19-20</u>
Operating Expenses	110,910	130,471	95,000	105,000	110,000
Subtotal	110,910	130,471	95,000	105,000	110,000
Other Expense	-	-	10,000	-	-
Department Total	110,910	130,471	105,000	105,000	110,000



FUND: GENERAL - 001



Function  
General Government

Department  
City Attorney  
514

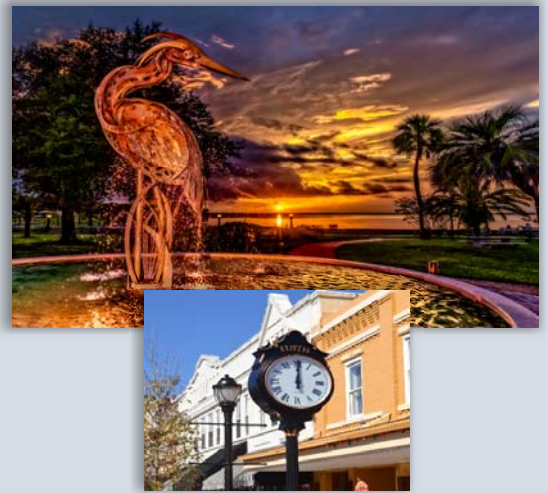
Program  
Legal Services  
1400

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<u>OPERATING</u>						
30-31	Professional Services	25,000	25,000	25,000	25,000	25,000
30-34	Other Contractual Services	86,462	105,942	70,000	80,000	85,000
30-49	Other Current Charges	(552)	(471)	-	-	-
	Subtotal	110,910	130,471	95,000	105,000	110,000
<u>NON-OPERATING</u>						
92-01	Legal Contingency	-	-	2,500	-	-
92-22	Land Use Counsel	-	-	7,500	-	-
	Subtotal	-	-	10,000	-	-
	<b>PROGRAM TOTAL</b>	<b>110,910</b>	<b>130,471</b>	<b>105,000</b>	<b>105,000</b>	<b>110,000</b>



**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 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 stream-lining the permitting process and offering on-line 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.









**Function**  
General Government

**Department**  
Development Services  
515 | 524

**Department Summary**  
Programs | Capital | Positions

<u>Program</u>	<u>Title</u>	<u>Budget By Program</u>	<u>FTE Positions</u>
1500	Planning & Administration	332,387	5
1520	Building Inspection *	-	2
<b>Department Total</b>		<b>332,387</b>	<b>7</b>

**Capital Requests**

None

**Total** -

<u>Summary by Category</u>	<u>Actual FY16-17</u>	<u>Actual FY17-18</u>	<u>Adopted FY18-19</u>	<u>Projected FY18-19</u>	<u>Adopted FY19-20</u>
Personal Services	559,716	445,656	562,492	312,465	361,110
Operating Expenses	73,459	115,628	168,633	28,510	55,170
Subtotal	633,175	561,284	731,125	340,975	416,280
Other Expend/Reimburse	-	-	-	-	(83,893)
<b>Department Total</b>	<b>633,175</b>	<b>561,284</b>	<b>731,125</b>	<b>340,975</b>	<b>332,387</b>

<u>Authorized Personnel</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Development Services Director	1	1	1	1	1
Senior Planner	1	1	1	1	1
Senior Staff Assistant	1	1	1	1	1
Administrative Assistant *	1	1	1	1	1
Code Enforcement Supervisor	1	1	1	1	1
Code Enforcement Officer	1	1	1	1	1
Senior Permit Clerk *	1	1	1	1	1
1 & 2 Family Dwelling Inspector	1	1	1	1	-
1 & 2 Family Dwelling Insp Apprent	1	1	1	1	-
Building Official	1	-	-	-	-
<b>Total</b>	<b>10</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>7</b>

\* Positions moved to the Building Services Fund in FY18-19





<u>Function</u>	<u>Department</u>	<u>Program</u>
General Government	Development Services	Planning & Administration
	515	1500

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY16-17</u>	Actual Expenditures <u>FY17-18</u>	Adopted Budget <u>FY18-19</u>	Projected Expenditures <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	160,937	228,413	259,244	229,910	268,687
10-14	Overtime	-	413	-	500	-
10-16	Bonus	300	300	500	500	500
10-21	FICA Tax	12,140	16,800	19,871	17,664	20,593
10-23	Life & Health Insurance	29,862	45,811	53,572	50,036	55,178
10-24	ICMA Retirement	9,580	13,735	15,585	13,855	16,152
	Subtotal	212,819	305,472	348,772	312,465	361,110
<u>OPERATING</u>						
30-31	Professional Services	5,337	12,569	16,511	13,500	21,500
30-34	Other Contractual Services	1,450	5,688	1,600	700	1,600
30-40	Travel & Per Diem	1,232	709	4,500	2,000	3,300
30-41	Communication Services	640	751	2,520	800	2,520
30-42	Transportation & Postage	433	5,275	2,000	1,500	3,500
30-46	Repair & Maintenance	1,969	2,276	2,100	1,900	2,400
30-47	Printing & Binding	718	421	450	425	450
30-51	Office Supplies	1,008	2,254	1,500	1,050	3,100
30-52	Operating Supplies	182	3,909	9,600	4,050	12,600
30-54	Books, Pub, Subscriptions	1,452	1,623	1,485	1,485	1,600
30-55	Employee Study Expense	737	460	2,000	600	2,000
30-56	Vehicle Repair & Maint	-	717	600	500	600
	Subtotal	15,158	36,652	44,866	28,510	55,170
<u>OTHER EXPEND/REIMB</u>						
30-49	Other Current Charges	-	-	-	-	(83,893)
	Subtotal	-	-	-	-	(83,893)
	<b>PROGRAM TOTAL</b>	<b>227,977</b>	<b>342,124</b>	<b>393,638</b>	<b>340,975</b>	<b>332,387</b>

Note: Program 1510 Code merged with this program in FY17-18

Note: Other Current Charges reflect admin reimburse from Building Svcs Fund

FUND: GENERAL - 001



<u>Function</u>	<u>Department</u>	<u>Program</u>
General Government	Development Services	Code Enforcement
	515	1510

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY16-17</u>	Actual Expenditures <u>FY17-18</u>	Adopted Budget <u>FY18-19</u>	Projected Expenditures <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	75,598	-	-	-	-
10-14	Overtime	1,328	-	-	-	-
10-16	Bonus	200	-	-	-	-
10-21	FICA Tax	5,508	-	-	-	-
10-23	Life & Health Insurance	19,908	-	-	-	-
10-24	ICMA Retirement	4,484	-	-	-	-
	Subtotal	107,026	-	-	-	-
	<u>OPERATING</u>					
30-31	Professional Services	4,249	-	-	-	-
30-40	Travel & Per Diem	627	-	-	-	-
30-41	Communication Services	1,234	-	-	-	-
30-42	Transportation & Postage	2,784	-	-	-	-
30-46	Repair & Maintenance	1,767	-	-	-	-
30-47	Printing & Binding	45	-	-	-	-
30-52	Operating Supplies	1,414	-	-	-	-
30-54	Books, Pub, Subscriptions	70	-	-	-	-
30-55	Employee Study Expense	980	-	-	-	-
	Subtotal	13,170	-	-	-	-
	PROGRAM TOTAL	120,196	-	-	-	-

Note: Program merged with Administration Program 1500 in FY17-18



<u>Function</u>	<u>Department</u>	<u>Program</u>
General Government	Development Services	Building Inspection *
	524	1520

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY16-17</u>	Actual Expenditures <u>FY17-18</u>	Adopted Budget <u>FY18-19</u>	Projected Expenditures <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	174,055	97,676	147,439	-	-
10-14	Overtime	5,164	1,258	2,500	-	-
10-16	Bonus	400	300	400	-	-
10-21	FICA Tax	12,206	6,542	11,501	-	-
10-23	Life & Health Insurance	37,328	28,459	42,858	-	-
10-24	ICMA Retirement	10,718	5,949	9,022	-	-
	Subtotal	239,871	140,184	213,720	-	-
<u>OPERATING</u>						
30-34	Other Contractual Services	38,278	66,781	108,857	-	-
30-40	Travel & Per Diem	1,400	62	1,200	-	-
30-41	Communication Services	1,034	1,385	920	-	-
30-42	Transportation & Postage	130	87	500	-	-
30-46	Repair & Maintenance	(2,735)	1,832	2,160	-	-
30-47	Printing & Binding	394	341	600	-	-
30-51	Office Supplies	2,466	2,274	2,000	-	-
30-52	Operating Supplies	3,423	2,069	4,800	-	-
30-54	Books, Pub, Subscriptions	175	1,441	430	-	-
30-55	Employee Study Expense	566	1,293	800	-	-
30-56	Vehicle Repair & Maint	-	1,411	1,500	-	-
	Subtotal	45,131	78,976	123,767	-	-
	<b>PROGRAM TOTAL</b>	<b>285,002</b>	<b>219,160</b>	<b>337,487</b>	-	-

Note: Program moved to Building Services Fund during FY18-19 Page 161



**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. As well, 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.



**Department Goals & Objectives**

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. 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 harrassment, and career development. These items will assist the City with the City's objectives under Goal #3 of recruiting and retaining quality employees.









Function  
General Government

Department  
Human Resources  
516

Department  
Summary  
Programs | Capital | Positions

<u>Program</u>	<u>Title</u>	<u>Budget By Program</u>	<u>FTE Positions</u>
1940	Administration	301,616	3
Department Total		301,616	3






**Capital Requests**

None

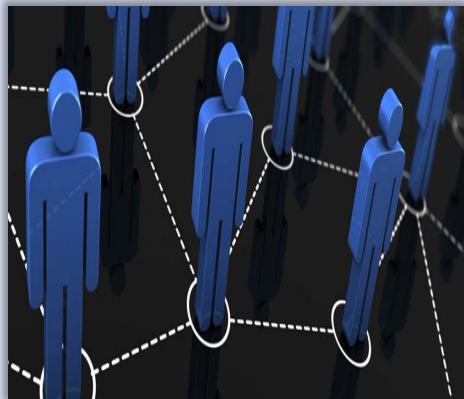
**Total**

-



<u>Summary by Category</u>	<u>Actual FY16-17</u>	<u>Actual FY17-18</u>	<u>Adopted FY18-19</u>	<u>Projected FY18-19</u>	<u>Adopted FY19-20</u>
Personal Services	221,713	232,399	243,862	248,406	252,391
Operating Expenses	39,580	36,139	49,987	41,246	49,225
Subtotal	261,293	268,538	293,849	289,652	301,616
Department Total	261,293	268,538	293,849	289,652	301,616

<u>Authorized Personnel</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Human Resources Director	1	1	1	1	1
Human Resources Coordinator	1	1	1	1	1
Human Resources Technician	1	1	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>





Function  
General Government

Department  
Human Resources  
516

Program  
Administration  
1940

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	169,267	177,418	185,988	189,988	192,646
10-16	Bonus	300	300	300	300	300
10-21	FICA Tax	12,102	12,896	14,252	14,557	14,761
10-23	Life & Health Insurance	29,862	31,154	32,144	32,144	33,107
10-24	ICMA Retirement	10,182	10,631	11,178	11,417	11,577
	Subtotal	221,713	232,399	243,862	248,406	252,391
<u>OPERATING</u>						
30-31	Professional Services	13,427	18,147	19,256	18,150	18,710
30-34	Other Contractual Services	2,159	230	8,000	4,000	2,200
30-40	Travel & Per Diem	3,171	3,010	5,475	3,175	4,500
30-41	Communication Services	916	654	796	796	1,200
30-42	Transportation & Postage	685	453	600	600	600
30-43	Utilities	1,598	111	350	350	350
30-46	Repair & Maintenance	3,457	239	1,000	1,000	500
30-47	Printing & Binding	391	1,017	1,000	1,000	1,300
30-48	Promotional Activities	7,864	8,519	7,850	7,850	8,975
30-49	Other Current Charges	1,761	1,629	2,750	1,775	2,000
30-51	Office Supplies	1,798	1,905	2,000	2,000	2,750
30-54	Books, Pub, Subscriptions	135	225	910	550	740
30-55	Employee Study Expense	2,218	-	-	-	5,400
	Subtotal	39,580	36,139	49,987	41,246	49,225
	<b>PROGRAM TOTAL</b>	<b>261,293</b>	<b>268,538</b>	<b>293,849</b>	<b>289,652</b>	<b>301,616</b>





Function  
Public Safety

Department  
Police  
521

Department  
Overview

Description | Goals | Objectives

**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. Also, the Department provides certified school crossing guards for the safety of children enroute 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.



**Department Goals & Objectives**

The Police Department is now accredited by the Florida Commission on Law Enforcement. This accreditation will help improve and also recognize the level of professionalism of the Department. In addition, 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  
Public Safety

Department  
Police  
521

Department  
Summary  
Programs | Capital | Positions

<u>Program</u>	<u>Title</u>	<u>Budget By Program</u>	<u>FTE Positions</u>	
2100	Administration	212,427	1	 <p><b>Capital Requests</b></p> <p>None</p> <p><b>Total</b> -</p> 
2110	Uniform Patrol	4,387,820	40	
2120	Criminal Investigation	104,313	1	
2130	Communications	663,747	8	
2150	Support Services	414,234	5	
2160	School Crossing	13,823	1.1	
2180	Grants	7,300	-	
<b>Department Total</b>		<b>5,803,664</b>	<b>56.1</b>	

<u>Summary by Category</u>	<u>Actual FY16-17</u>	<u>Actual FY17-18</u>	<u>Adopted FY18-19</u>	<u>Projected FY18-19</u>	<u>Adopted FY19-20</u>
Personal Services	4,594,946	4,519,831	5,072,803	4,865,172	5,257,545
Operating Expenses	443,436	483,412	541,569	519,151	546,119
Subtotal	5,038,382	5,003,243	5,614,372	5,384,323	5,803,664
Capital Outlay	46,574	-	3,670	3,670	-
<b>Department Total</b>	<b>5,084,956</b>	<b>5,003,243</b>	<b>5,618,042</b>	<b>5,387,993</b>	<b>5,803,664</b>

<u>Authorized Personnel</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Police Chief	1	1	1	1	1
Police Captain	-	3	3	3	3
Police Lieutenant	3	-	-	-	-
Police Sergeant	7	8	8	6	6
Police Corporal	5	5	5	5	5
Senior Police Officer	7	5	5	8	12
Police Officer II	4	8	8	5	4
Police Officer	14	11	11	13	10
Crime Scene Analyst	1	1	1	1	1
Communication Officer	8	8	8	8	8
Senior Staff Assistant	3	3	3	3	3
Police Support Coordinator	1	1	1	1	1
Accreditation & Grants Manager	-	-	-	1	1
Part-time Crossing Guard (3)	1.1	1.1	1.1	1.1	1.1
<b>Total</b>	<b>55.1</b>	<b>55.1</b>	<b>55.1</b>	<b>56.1</b>	<b>56.1</b>



Function  
Public Safety

Department  
Police  
521

Program  
Administration  
2100

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
	<b><u>PERSONAL SERVICES</u></b>					
10-12	Regular Salaries & Wages	95,586	101,481	106,439	106,439	108,657
10-16	Bonus	100	100	100	100	100
10-21	FICA Tax	6,994	7,128	8,152	8,152	8,320
10-23	Life & Health Insurance	9,954	10,385	10,715	10,715	11,036
10-26	Other Retirement	45,527	47,186	49,712	49,712	51,214
	Subtotal	158,161	166,280	175,118	175,118	179,327
	<b><u>OPERATING</u></b>					
30-31	Professional Services	1,788	7,915	6,000	6,000	5,600
30-40	Travel & Per Diem	2,889	3,458	3,500	3,500	3,500
30-48	Promotional Activities	1,979	1,999	3,000	2,550	3,000
30-52	Operating Supplies	2,416	2,926	3,000	3,000	3,000
30-54	Books, Pub, Subscriptions	1,259	2,307	2,000	2,000	2,000
30-55	Employee Study Expense	14,538	17,024	16,000	16,000	16,000
	Subtotal	24,869	35,629	33,500	33,050	33,100
	<b>PROGRAM TOTAL</b>	<b>183,030</b>	<b>201,909</b>	<b>208,618</b>	<b>208,168</b>	<b>212,427</b>



<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Safety	Police	Uniform Patrol
	521	2110

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY16-17</u>	Actual Expenditures <u>FY17-18</u>	Adopted Budget <u>FY18-19</u>	Projected Expenditures <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	1,893,762	1,866,991	2,141,096	2,000,500	2,180,246
10-14	Overtime	200,300	170,564	180,000	205,000	185,000
10-15	Special Pay	3,482	(106)	-	-	-
10-16	Bonus	3,900	3,600	4,000	4,000	4,000
10-17	In-Service Training	12,359	(621)	-	-	-
10-21	FICA Tax	150,751	144,791	177,870	169,027	181,248
10-23	Life & Health Insurance	381,570	388,242	428,576	405,000	441,417
10-26	Other Retirement	991,232	932,930	1,084,890	1,030,952	1,115,678
	Subtotal	3,637,356	3,506,391	4,016,432	3,814,479	4,107,589
	<u>OPERATING</u>					
30-31	Professional Services	-	770	1,046	16,046	1,046
30-46	Repair & Maintenance	51,493	7,941	8,000	8,000	8,000
30-52	Operating Supplies	184,306	203,807	228,985	210,050	216,185
30-56	Vehicle Repair & Maint	-	44,019	55,000	50,050	55,000
	Subtotal	235,799	256,537	293,031	284,146	280,231
	<u>CAPITAL OUTLAY</u>					
60-64	Machinery & Equipment	30,188	-	-	-	-
	Subtotal	30,188	-	-	-	-
	<b>PROGRAM TOTAL</b>	<b>3,903,343</b>	<b>3,762,928</b>	<b>4,309,463</b>	<b>4,098,625</b>	<b>4,387,820</b>



<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Safety	Police 521	Criminal Investigation 2120

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY16-17</u>	Actual Expenditures <u>FY17-18</u>	Adopted Budget <u>FY18-19</u>	Projected Expenditures <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	54,312	54,531	58,343	58,343	60,561
10-14	Overtime	6,181	1,699	5,200	3,550	5,200
10-16	Bonus	100	100	100	100	100
10-21	FICA Tax	4,617	4,306	4,869	4,742	5,039
10-23	Life & Health Insurance	9,954	10,385	10,715	10,715	11,036
10-24	ICMA Retirement	3,565	3,313	3,819	3,719	3,952
	Subtotal	78,729	74,334	83,046	81,169	85,888
	<u>OPERATING</u>					
30-31	Professional Services	1,046	256	1,650	675	1,000
30-49	Other Current Charges	3,100	1,000	3,100	2,050	2,000
30-52	Operating Supplies	14,811	14,484	15,425	15,425	15,425
	Subtotal	18,957	15,740	20,175	18,150	18,425
	PROGRAM TOTAL	97,686	90,074	103,221	99,319	104,313



Function  
Public Safety

Department  
Police  
521

Program  
Communications  
2130

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	276,879	295,630	321,100	321,100	338,853
10-13	Other Salaries & Wages	23,570	53,471	26,000	30,000	26,000
10-14	Overtime	72,656	58,971	69,000	62,000	69,000
10-16	Bonus	1,000	1,300	800	800	800
10-21	FICA Tax	27,700	30,479	31,894	31,663	33,251
10-22	Florida Retirement	6,722	6,784	6,211	6,211	6,509
10-23	Life & Health Insurance	79,632	83,077	85,716	85,716	88,284
10-24	ICMA Retirement	17,864	18,181	20,798	20,798	21,730
	Subtotal	506,023	547,893	561,519	558,288	584,427
<u>OPERATING</u>						
30-40	Travel & Per Diem	2,627	4,727	7,000	4,750	6,000
30-46	Repair & Maintenance	63,269	67,123	68,000	68,000	71,100
30-52	Operating Supplies	1,791	1,799	1,800	1,800	2,220
	Subtotal	67,687	73,649	76,800	74,550	79,320
	<b>PROGRAM TOTAL</b>	<b>573,710</b>	<b>621,542</b>	<b>638,319</b>	<b>632,838</b>	<b>663,747</b>



<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Safety	Police 521	Support Services 2150

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY16-17</u>	Actual Expenditures <u>FY17-18</u>	Adopted Budget <u>FY18-19</u>	Projected Expenditures <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	141,056	149,607	156,986	156,986	203,030
10-14	Overtime	883	(57)	1,000	500	-
10-16	Bonus	400	400	400	400	500
10-21	FICA Tax	9,709	10,454	12,117	12,078	15,571
10-23	Life & Health Insurance	39,816	41,539	42,858	42,858	55,178
10-24	ICMA Retirement	8,514	8,970	9,504	9,473	12,212
	Subtotal	200,378	210,913	222,865	222,295	286,491
<u>OPERATING</u>						
30-41	Communication Services	42,184	48,933	51,000	50,000	50,000
30-42	Transportation & Postage	1,124	1,023	1,000	1,000	1,000
30-43	Utilities	27,039	24,402	31,800	27,050	32,200
30-44	Rental & Leases	8,629	7,938	10,858	9,550	10,858
30-46	Repair & Maintenance	11,698	15,947	15,405	15,405	25,685
30-47	Printing & Binding	645	219	1,500	650	1,500
30-51	Office Supplies	2,523	1,979	3,500	3,050	3,500
30-52	Operating Supplies	2,282	1,416	3,000	2,550	3,000
	Subtotal	96,124	101,857	118,063	109,255	127,743
	<b>PROGRAM TOTAL</b>	<b>296,502</b>	<b>312,770</b>	<b>340,928</b>	<b>331,550</b>	<b>414,234</b>



FUND: GENERAL - 001



Function  
Public Safety

Department  
Police  
521

Program  
School Crossing  
2160

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
	<u>PERSONAL SERVICES</u>					
10-13	Other Salaries & Wages	12,983	12,724	12,540	12,540	12,540
10-16	Bonus	300	300	300	300	300
10-21	FICA Tax	1,016	996	983	983	983
	Subtotal	14,299	14,020	13,823	13,823	13,823
	PROGRAM TOTAL	14,299	14,020	13,823	13,823	13,823

FUND: GENERAL - 001



Function  
Public Safety

Department  
Police  
521

Program  
Grants  
2180

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
	<u>CAPITAL OUTLAY</u>					
60-02	Bulletproof Vest Grant	2,617	-	3,670	3,670	-
60-28	Police Byrne JAG Grant	-	-	-	-	7,300
60-62	FDLE 2017 Byrne JAGC	8,004	-	-	-	-
60-63	FDLE 2017 Byrne JAGD	5,765	-	-	-	-
	Subtotal	16,386	-	3,670	3,670	7,300
	<b>PROGRAM TOTAL</b>	<b>16,386</b>	<b>-</b>	<b>3,670</b>	<b>3,670</b>	<b>7,300</b>



Function  
Public Safety

Department  
Fire  
522

Department  
Overview  
Description | Goals | Objectives

**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 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. Typically, the Department responds to approximately 4,000 calls for service per year and maintains an ISO rating of 2.



**Department Goals & Objectives**

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 maintain the Insurance Service Office (ISO) rating of 2. 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  
Public Safety

Department  
Fire  
522

Department  
Summary  
Programs | Capital | Positions

<u>Program</u>	<u>Title</u>	<u>Budget By Program</u>	<u>FTE Positions</u>
2200	Administration	501,034	3
2210	Prevention	151,824	2
2220	Suppression	2,580,054	21
<b>Department Total</b>		<b>3,232,912</b>	<b>26</b>






**Capital Requests**

None

**Total** -



<u>Summary by Category</u>	<u>Actual FY16-17</u>	<u>Actual FY17-18</u>	<u>Adopted FY18-19</u>	<u>Projected FY18-19</u>	<u>Adopted FY19-20</u>
Personal Services	2,618,216	2,757,066	2,753,222	2,775,085	2,961,293
Operating Expenses	205,364	226,538	245,619	223,336	271,619
Subtotal	2,823,580	2,983,604	2,998,841	2,998,421	3,232,912
<b>Department Total</b>	<b>2,823,580</b>	<b>2,983,604</b>	<b>2,998,841</b>	<b>2,998,421</b>	<b>3,232,912</b>

<u>Authorized Personnel</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Fire Chief	1	1	1	1	1
Deputy Fire Chief	1	1	1	1	1
Fire Support Coordinator	1	1	1	1	1
Fire Inspector	2	2	2	2	2
Fire Lieutenant	6	6	6	6	5
Firefighter	1	1	1	1	1
Firefighter/Engineer	6	2	2	1	2
Firefighter/Engineer Paramedic	7	11	11	9	10
Firefighter/Paramedic	1	1	1	-	-
Senior Engineer	-	-	-	1	1
Senior Engineer/Paramedic	-	-	-	3	2
<b>Total</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>





Function  
Public Safety

Department  
Fire  
522

Program  
Administration  
2200

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	210,431	220,614	228,879	228,879	235,214
10-15	Special Pay	-	-	600	600	600
10-16	Bonus	300	300	300	300	300
10-21	FICA Tax	14,207	14,936	17,579	17,579	18,063
10-23	Life & Health Insurance	29,862	31,154	32,144	32,144	33,107
10-24	ICMA Retirement	2,129	2,376	2,452	2,452	2,578
10-26	Other Retirement	81,718	88,219	75,007	75,007	78,053
	Subtotal	338,647	357,599	356,961	356,961	367,915
<u>OPERATING</u>						
30-31	Professional Services	11,013	13,150	14,619	14,619	14,619
30-34	Other Contractual Services	12,000	11,995	12,500	12,500	12,500
30-40	Travel & Per Diem	912	1,966	5,000	2,050	5,000
30-41	Communication Services	14,614	15,888	19,000	16,650	19,000
30-42	Transportation & Postage	412	788	1,000	800	1,000
30-43	Utilities	20,258	22,209	18,500	18,500	20,500
30-46	Repair & Maintenance	4,531	9,183	8,000	10,867	18,000
30-51	Office Supplies	673	992	1,000	1,000	1,000
30-52	Operating Supplies	10,720	15,197	13,000	13,000	14,000
30-54	Books, Pub, Subscriptions	550	5,054	2,500	2,500	2,500
30-55	Employee Study Expense	18,405	15,398	20,000	16,000	25,000
	Subtotal	94,088	111,820	115,119	108,486	133,119
	<b>PROGRAM TOTAL</b>	<b>432,735</b>	<b>469,419</b>	<b>472,080</b>	<b>465,447</b>	<b>501,034</b>



Function  
Public Safety

Department  
Fire  
522

Program  
Prevention  
2210

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	90,211	95,804	97,971	73,478	102,409
10-14	Overtime	3,504	447	1,000	750	1,000
10-16	Bonus	200	200	200	150	200
10-21	FICA Tax	6,621	6,839	7,587	5,690	7,927
10-23	Life & Health Insurance	19,908	20,769	21,429	16,072	22,071
10-24	ICMA Retirement	5,623	5,775	5,951	4,463	6,217
	Subtotal	126,067	129,834	134,138	100,604	139,824
<u>OPERATING</u>						
30-46	Repair & Maintenance	118	-	-	-	-
30-52	Operating Supplies	7,500	7,313	8,000	6,000	10,000
30-56	Vehicle Repair & Maint	-	191	2,000	1,500	2,000
	Subtotal	7,618	7,504	10,000	7,500	12,000
	<b>PROGRAM TOTAL</b>	<b>133,685</b>	<b>137,338</b>	<b>144,138</b>	<b>108,104</b>	<b>151,824</b>



Function  
Public Safety

Department  
Fire  
522

Program  
Suppression  
2220

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
	<b><u>PERSONAL SERVICES</u></b>					
10-12	Regular Salaries & Wages	1,081,612	1,154,798	1,183,403	1,200,000	1,296,591
10-13	Other Salaries & Wages	4,650	-	8,000	8,000	-
10-14	Overtime	178,097	195,399	189,000	210,000	200,000
10-16	Bonus	2,100	2,100	2,100	2,100	2,100
10-21	FICA Tax	93,369	99,508	105,762	108,637	114,650
10-23	Life & Health Insurance	209,034	218,079	225,003	225,003	231,744
10-26	Other Retirement	584,640	599,749	548,855	563,780	608,469
	Subtotal	2,153,502	2,269,633	2,262,123	2,317,520	2,453,554
	<b><u>OPERATING</u></b>					
30-34	Other Contractual Services	6,118	9,303	10,500	9,350	16,500
30-46	Repair & Maintenance	38,066	-	-	-	-
30-52	Operating Supplies	59,474	69,142	70,000	69,000	100,000
30-56	Vehicle Repair & Maint	-	28,769	40,000	29,000	10,000
	Subtotal	103,658	107,214	120,500	107,350	126,500
	<b>PROGRAM TOTAL</b>	<b>2,257,160</b>	<b>2,376,847</b>	<b>2,382,623</b>	<b>2,424,870</b>	<b>2,580,054</b>





**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  
Public Works

Department  
Public Works  
541 | 517

Department  
Summary  
Programs | Capital | Positions

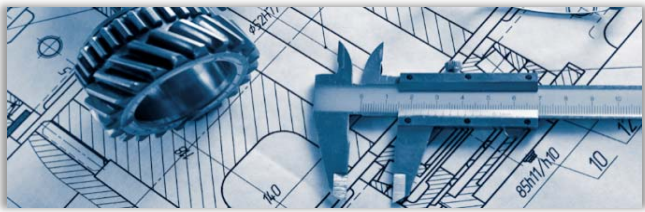
<u>Program</u>	<u>Title</u>	<u>Budget By Program</u>	<u>FTE Positions</u>
4900	Maintenance Garage	153,233	2
4910	Building Maintenance	272,877	3
4920	Cemetery	161,434	2
4930	Park Maintenance	495,727	3
4940	Custodial Services	96,605	2
<b>Department Total</b>		<b>1,179,876</b>	<b>12</b>



**Capital Requests**

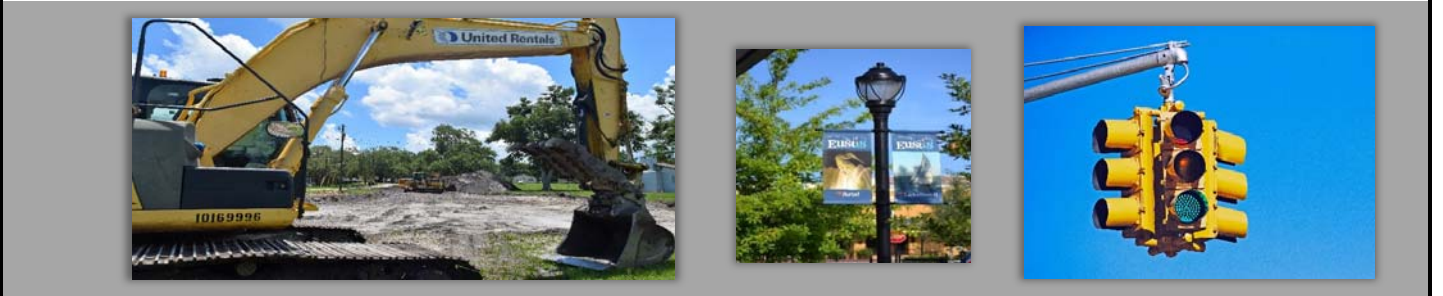
None

**Total** -



<u>Summary by Category</u>	<u>Actual FY16-17</u>	<u>Actual FY17-18</u>	<u>Adopted FY18-19</u>	<u>Projected FY18-19</u>	<u>Adopted FY19-20</u>
Personal Services	586,741	555,470	646,794	619,274	686,669
Operating Expenses	216,087	231,713	353,469	236,446	493,207
Subtotal	802,828	787,183	1,000,263	855,720	1,179,876
Capital Outlay	5,600	-	-	-	-
<b>Department Total</b>	<b>808,428</b>	<b>787,183</b>	<b>1,000,263</b>	<b>855,720</b>	<b>1,179,876</b>

<u>Authorized Personnel</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Mechanic III	1	1	1	1	1
Mechanic I	1	1	1	1	1
Building Craftworker	2	2	2	2	2
Custodian	2	2	2	2	2
Sexton	1	1	1	1	1
Assistant Sexton	1	1	1	1	1
Property Maintenance Supervisor	1	1	1	1	1
Building Maintenance Supervisor	1	1	1	1	1
Maintenance Worker I	2	2	2	1	1
Maintenance Worker II	-	-	-	1	1
<b>Total</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>



FUND: GENERAL - 001



Function  
Public Works

Department  
Public Works  
541

Program  
Maintenance Garage  
4900

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	72,424	75,691	77,548	77,548	81,985
10-14	Overtime	6,236	2,313	3,146	3,146	5,146
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	5,968	5,910	6,189	6,189	6,681
10-23	Life & Health Insurance	19,908	20,769	21,429	21,429	22,071
10-24	ICMA Retirement	4,725	4,680	4,855	4,855	5,240
	Subtotal	109,461	109,563	113,367	113,367	121,323
<b><u>OPERATING</u></b>						
30-34	Other Contractual Services	1,309	1,428	1,450	1,400	1,450
30-41	Communication Services	1,349	845	1,050	850	1,050
30-43	Utilities	6,805	7,770	5,100	5,100	5,900
30-46	Repair & Maintenance	5,543	987	1,723	1,723	1,723
30-51	Office Supplies	52	20	200	50	200
30-52	Operating Supplies	14,491	19,738	18,622	17,150	18,622
30-54	Books, Pub, Subscriptions	63	165	165	165	165
30-55	Employee Study Expense	35	209	800	250	800
30-56	Vehicle Repair & Maint	-	2,278	2,000	2,000	2,000
	Subtotal	29,647	33,440	31,110	28,688	31,910
	<b>PROGRAM TOTAL</b>	<b>139,108</b>	<b>143,003</b>	<b>144,477</b>	<b>142,055</b>	<b>153,233</b>

FUND: GENERAL - 001



Function  
Public Works

Department  
Public Works  
517

Program  
Building Maintenance  
4910

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	89,252	65,944	107,645	70,000	114,301
10-13	Other Salaries & Wages	-	13,479	-	25,000	-
10-14	Overtime	5,771	2,859	6,126	5,000	6,126
10-16	Bonus	300	200	300	300	300
10-21	FICA Tax	6,638	6,256	8,728	7,673	9,236
10-23	Life & Health Insurance	21,567	17,942	32,144	21,430	33,107
10-24	ICMA Retirement	5,700	4,112	6,845	6,018	7,244
	Subtotal	129,228	110,792	161,788	135,421	170,314
<u>OPERATING</u>						
30-34	Other Contractual Services	4,993	7,080	7,256	7,256	37,256
30-41	Communication Services	1,271	1,210	1,440	1,250	1,440
30-43	Utilities	3,854	4,028	4,300	3,850	5,000
30-46	Repair & Maintenance	641	6,990	41,700	13,000	41,700
30-51	Office Supplies	-	24	75	25	75
30-52	Operating Supplies	12,815	9,762	15,892	9,750	15,892
30-55	Employee Study Expense	-	-	1,200	-	1,200
30-56	Vehicle Repair & Maint	-	4,611	2,500	2,500	-
	Subtotal	23,574	33,705	74,363	37,631	102,563
	<b>PROGRAM TOTAL</b>	<b>152,802</b>	<b>144,497</b>	<b>236,151</b>	<b>173,052</b>	<b>272,877</b>

FUND: GENERAL - 001



Function  
Public Works

Department  
Public Works  
517

Program  
Cemetery  
4920

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	86,934	90,679	93,689	93,689	98,127
10-14	Overtime	855	2	1,500	500	1,500
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	6,063	6,258	7,298	7,221	7,637
10-22	Florida Retirement	4,055	4,111	4,397	4,350	4,697
10-23	Life & Health Insurance	19,908	20,769	21,429	21,429	22,071
10-24	ICMA Retirement	2,108	2,312	2,479	2,450	2,561
	Subtotal	120,123	124,331	130,992	129,839	136,793
<u>OPERATING</u>						
30-41	Communication Services	1,631	1,504	1,750	1,500	1,750
30-43	Utilities	5,150	2,003	6,489	3,150	6,489
30-46	Repair & Maintenance	1,735	1,494	7,160	1,750	7,160
30-49	Other Current Charges	594	555	1,000	650	1,000
30-51	Office Supplies	2	107	50	50	50
30-52	Operating Supplies	2,900	4,388	7,092	4,400	7,092
30-55	Employee Study Expense	113	25	800	100	800
30-58	Niche Engraving	-	-	300	300	300
30-56	Vehicle Repair & Maint	-	263	1,000	500	-
	Subtotal	12,125	10,339	25,641	12,400	24,641
	<b>PROGRAM TOTAL</b>	<b>137,848</b>	<b>134,670</b>	<b>156,633</b>	<b>142,239</b>	<b>161,434</b>



Function  
Public Works

Department  
Public Works  
517

Program  
Park Maintenance  
4930

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	95,879	94,138	106,328	106,328	115,458
10-14	Overtime	2,981	248	1,300	1,300	1,800
10-16	Bonus	300	200	300	300	300
10-21	FICA Tax	7,586	7,215	8,258	8,258	8,994
10-23	Life & Health Insurance	29,033	29,445	32,144	32,144	33,107
10-24	ICMA Retirement	5,842	5,662	6,476	6,476	7,054
	Subtotal	141,621	136,908	154,806	154,806	166,713
<b><u>OPERATING</u></b>						
30-34	Other Contractual Services	3,264	15,537	8,300	8,300	106,900
30-40	Travel & Per Diem	268	209	712	712	2,000
30-41	Communication Services	1,234	1,627	1,600	1,450	1,600
30-43	Utilities	74,963	55,611	62,000	60,000	72,000
30-46	Repair & Maintenance	23,414	30,316	71,419	35,000	71,419
30-51	Office Supplies	138	25	150	150	150
30-52	Operating Supplies	44,820	42,154	61,980	45,000	69,330
30-54	Books, Pub, Subscriptions	535	405	515	515	515
30-55	Employee Study Expense	1,036	805	5,100	1,050	5,100
30-56	Vehicle Repair & Maint	-	5,332	5,000	2,500	-
	Subtotal	149,672	152,021	216,776	154,677	329,014
	<b>PROGRAM TOTAL</b>	<b>291,293</b>	<b>288,929</b>	<b>371,582</b>	<b>309,483</b>	<b>495,727</b>

FUND: GENERAL - 001



Function  
Public Works

Department  
Public Works  
517

Program  
Custodial Services  
4940

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	57,658	48,582	56,275	56,275	60,712
10-14	Overtime	776	405	200	200	200
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	4,232	3,547	4,336	4,336	4,676
10-23	Life & Health Insurance	19,908	18,206	21,429	21,429	22,071
10-24	ICMA Retirement	3,534	2,936	3,401	3,401	3,667
	Subtotal	86,308	73,876	85,841	85,841	91,526
<u>OPERATING</u>						
30-41	Communication Services	154	228	325	300	325
30-46	Repair & Maintenance	-	-	704	300	704
30-52	Operating Supplies	915	1,908	3,650	1,950	3,650
30-55	Employee Study Expense	-	-	400	-	400
30-56	Vehicle Repair & Maint	-	72	500	500	-
	Subtotal	1,069	2,208	5,579	3,050	5,079
	<b>PROGRAM TOTAL</b>	<b>87,377</b>	<b>76,084</b>	<b>91,420</b>	<b>88,891</b>	<b>96,605</b>





Function  
Culture & Recreation

Department  
Library  
571

Department  
Overview  
Description | Goals | Objectives

**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 registration, onsite bookstore, 30 internet kiosks, and much more.



**Department Goals & Objectives**

In support of City Strategic Plan goals 1 and 3, 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 and continuing to improve building features to provide a welcoming environment to residents of the community.









Function  
Culture & Recreation

Department  
Library  
571

Department  
Summary  
Programs | Capital | Positions

<u>Program</u>	<u>Title</u>	<u>Budget By Program</u>	<u>FTE Positions</u>
7120	Public Services	976,509	12.9
Department Total		976,509	12.9






**Capital Requests**

None

**Total** -



<u>Summary by Category</u>	<u>Actual FY16-17</u>	<u>Actual FY17-18</u>	<u>Adopted FY18-19</u>	<u>Projected FY18-19</u>	<u>Adopted FY19-20</u>
Personal Services	652,600	705,214	725,038	716,845	737,124
Operating Expenses	176,188	199,369	204,315	202,490	239,385
Subtotal	828,788	904,583	929,353	919,335	976,509
Capital Outlay	23,760	12,373	12,900	30,315	-
Department Total	852,548	916,956	942,253	949,650	976,509

<u>Authorized Personnel</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Library Director	1	1	1	1	1
Senior Staff Assistant	1	1	1	1	1
Librarian II - Youth Services	1	1	1	1	1
Librarian II - Tech Services	1	1	1	1	1
Librarian III - Adult Services	1	1	1	1	1
Librarian III - Systems	1	1	1	1	-
Circulation Manager	1	1	1	1	1
Library Tech I	-	-	-	1	2
Library Tech II - Circulation	3	3	3	2	2
Library Tech III - Circulation	1	1	1	1	1
Library Pages	1.9	1.9	1.9	1.9	1.9
<b>Total</b>	12.9	12.9	12.9	12.9	12.9



FUND: GENERAL - 001



Function  
Culture & Recreation

Department  
Library  
571

Program  
Administration  
7100

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	119,203	132,651	-	-	-
10-14	Overtime	20	(7)	-	-	-
10-16	Bonus	200	300	-	-	-
10-21	FICA Tax	8,760	9,951	-	-	-
10-22	Florida Retirement	11,167	3,114	-	-	-
10-23	Life & Health Insurance	19,908	23,332	-	-	-
10-24	ICMA Retirement	2,039	6,545	-	-	-
	Subtotal	161,297	175,886	-	-	-
<u>OPERATING</u>						
30-40	Travel & Per Diem	136	549	-	-	-
30-43	Utilities	43,423	42,131	-	-	-
30-48	Promotional Activities	-	304	-	-	-
30-52	Operating Supplies	7,073	2,080	-	-	-
	Subtotal	50,632	45,064	-	-	-
	<b>PROGRAM TOTAL</b>	<b>211,929</b>	<b>220,950</b>	<b>-</b>	<b>-</b>	<b>-</b>

Note: Program 7100 Admin merged with Program 7120 Public Svcs in FY18-19



Function  
Culture & Recreation

Department  
Library  
571

Program  
Public Services  
7120

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	330,112	351,971	492,595	492,595	500,467
10-13	Other Salaries & Wages	25,403	31,505	38,610	32,000	38,610
10-14	Overtime	1,296	(132)	1,000	-	1,000
10-16	Bonus	1,200	1,100	1,100	1,100	1,100
10-21	FICA Tax	26,910	29,039	40,799	40,216	41,401
10-22	Florida Retirement	5,100	5,432	5,937	5,937	-
10-23	Life & Health Insurance	83,780	91,753	117,859	117,859	124,391
10-24	ICMA Retirement	17,502	18,660	27,138	27,138	30,155
	Subtotal	491,303	529,328	725,038	716,845	737,124
<u>OPERATING</u>						
30-34	Other Contractual Services	600	1,590	3,200	2,500	3,200
30-40	Travel & Per Diem	-	-	2,500	2,050	2,500
30-41	Communication Services	8,690	7,216	8,220	7,950	8,220
30-42	Transportation & Postage	651	1,143	2,000	1,200	2,000
30-43	Utilities	-	-	51,720	47,050	51,720
30-46	Repair & Maintenance	49,741	66,402	74,785	80,900	69,445
30-47	Printing & Binding	180	237	300	300	300
30-48	Promotional Activities	-	-	500	500	500
30-51	Office Supplies	9,901	11,947	12,000	10,950	12,000
30-52	Operating Supplies	-	1,161	3,000	3,000	4,000
30-54	Books, Pub, Subscriptions	55,793	64,119	45,490	45,490	85,000
30-55	Employee Study Expense	-	490	600	600	500
	Subtotal	125,556	154,305	204,315	202,490	239,385
<u>CAPITAL OUTLAY</u>						
60-63	Improv Other Than Bldgs	-	12,373	-	-	-
60-64	Machinery & Equipment	23,760	-	12,900	30,315	-
	Subtotal	23,760	12,373	12,900	30,315	-
	<b>PROGRAM TOTAL</b>	<b>640,619</b>	<b>696,006</b>	<b>942,253</b>	<b>949,650</b>	<b>976,509</b>

Note: Program 7100 Admin merged with Program 7120 Public Svcs in FY18-19





**Department Description**

The 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. 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 which 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 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.










Function  
Culture & Recreation

Department  
Parks & Recreation  
572


Department  
Summary  
Programs | Capital | Positions

<u>Program</u>	<u>Title</u>	<u>Budget By Program</u>	<u>FTE Positions</u>
7300	Administration	225,422	3
7310	Facility Rental	270,320	3.5
7320	Athletic & Rec Programs	393,059	5
7330	Aquatic Program	176,386	2
Department Total		1,065,187	13.5



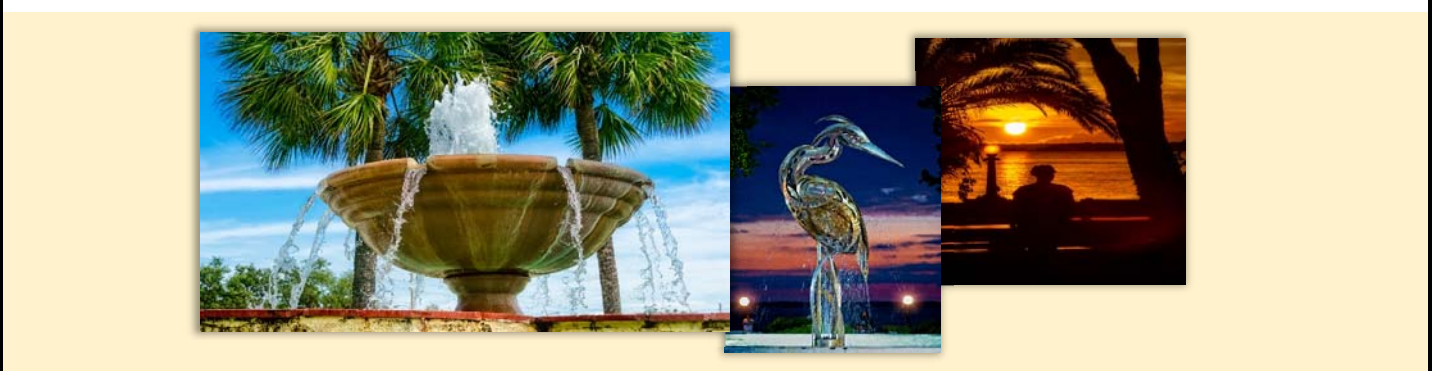
**Capital Requests**

Pool Drain Covers	\$	6,000
Pool Fire Doors		7,000
Pool Pump Replacement		8,000
Scoreboard		18,000
<b>Total</b>		<b>39,000</b>



<u>Summary by Category</u>	<u>Actual FY16-17</u>	<u>Actual FY17-18</u>	<u>Adopted FY18-19</u>	<u>Projected FY18-19</u>	<u>Adopted FY19-20</u>
Personal Services	685,105	679,730	716,152	713,052	758,627
Operating Expenses	178,224	161,807	240,050	189,775	267,560
Subtotal	863,329	841,537	956,202	902,827	1,026,187
Capital Outlay	26,493	5,670	16,800	17,525	39,000
Department Total	889,822	847,207	973,002	920,352	1,065,187

<u>Authorized Personnel</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Parks & Recreation Director	1	1	1	1	1
Senior Staff Assistant	3	3	3	3	3
Program Coordinator	2	2	2	2	2
Recreation Specialist	1	1	1	1	1
Maintenance Crew Chief	1	1	1	1	1
Custodian	2.5	2.5	2.5	2.5	2.5
Pool Supervisor	1	1	1	1	1
Part-time Rec Aides & Lifeguards	2	2	2	2	2
<b>Total</b>	13.5	13.5	13.5	13.5	13.5



FUND: GENERAL - 001



Function  
Culture & Recreation

Department  
Parks & Recreation  
572

Program  
Administration  
7300

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	142,906	137,385	144,338	144,338	150,994
10-14	Overtime	51	(26)	500	-	500
10-16	Bonus	300	300	300	300	300
10-21	FICA Tax	10,182	9,978	11,104	11,065	11,613
10-23	Life & Health Insurance	29,862	29,445	32,144	32,144	33,107
10-24	ICMA Retirement	8,585	8,214	8,709	8,679	9,108
	Subtotal	191,886	185,296	197,095	196,526	205,622
<u>OPERATING</u>						
30-40	Travel & Per Diem	2,650	1,378	2,200	1,400	500
30-41	Communication Services	3,608	2,523	4,000	3,075	4,000
30-42	Transportation & Postage	108	127	500	150	500
30-43	Utilities	1,580	-	-	-	-
30-46	Repair & Maintenance	1,201	1,415	1,250	1,250	1,650
30-51	Office Supplies	319	1,869	2,000	1,100	2,000
30-52	Operating Supplies	2,312	607	6,800	3,400	6,800
30-54	Books, Pub, Subscriptions	260	399	500	500	500
30-55	Employee Study Expense	-	1,175	1,250	1,175	1,250
30-56	Vehicle Repair & Maint	-	380	1,900	1,050	2,600
	Subtotal	12,038	9,873	20,400	13,100	19,800
<u>CAPITAL OUTLAY</u>						
60-64	Machinery & Equipment	-	5,670	-	-	-
	Subtotal	-	5,670	-	-	-
	<b>PROGRAM TOTAL</b>	<b>203,924</b>	<b>200,839</b>	<b>217,495</b>	<b>209,626</b>	<b>225,422</b>

FUND: GENERAL - 001



Function  
Culture & Recreation

Department  
Parks & Recreation  
572

Program  
Facility Rental  
7310

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	89,070	86,150	85,226	85,226	91,882
10-13	Other Salaries & Wages	13,277	10,033	14,000	14,000	14,000
10-14	Overtime	1,013	(176)	500	500	500
10-16	Bonus	400	400	400	400	400
10-21	FICA Tax	7,816	7,020	7,661	7,661	8,169
10-23	Life & Health Insurance	29,862	32,009	32,144	32,144	33,107
10-24	ICMA Retirement	5,390	5,212	5,169	5,169	5,567
	Subtotal	146,828	140,648	145,100	145,100	153,625
<u>OPERATING</u>						
30-41	Communication Services	6,267	6,531	7,550	6,550	8,795
30-43	Utilities	43,665	40,459	43,000	42,075	46,000
30-46	Repair & Maintenance	16,924	10,081	23,500	16,950	22,000
30-48	Promotional Activities	1,588	1,559	2,500	1,600	1,200
30-52	Operating Supplies	22,704	22,799	29,000	22,800	34,000
30-56	Vehicle Repair & Maint	-	1,023	3,500	2,000	4,700
	Subtotal	91,148	82,452	109,050	91,975	116,695
<u>CAPITAL OUTLAY</u>						
60-64	Machinery & Equipment	19,750	-	10,000	10,725	-
	Subtotal	19,750	-	10,000	10,725	-
	<b>PROGRAM TOTAL</b>	<b>257,726</b>	<b>223,100</b>	<b>264,150</b>	<b>247,800</b>	<b>270,320</b>

FUND: GENERAL - 001



<u>Function</u>	<u>Department</u>	<u>Program</u>
Culture & Recreation	Parks & Recreation	Athletic & Rec Programs
	572	7320

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY16-17</u>	Actual Expenditures <u>FY17-18</u>	Adopted Budget <u>FY18-19</u>	Projected Expenditures <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	142,842	147,463	155,397	155,397	163,718
10-13	Other Salaries & Wages	54,919	54,509	55,000	55,000	63,000
10-14	Overtime	1,307	(23)	500	500	500
10-16	Bonus	900	1,200	1,200	1,200	1,200
10-21	FICA Tax	15,114	14,618	16,227	16,227	17,474
10-23	Life & Health Insurance	39,816	40,685	42,858	42,858	44,142
10-24	ICMA Retirement	8,517	8,790	9,426	9,426	9,925
	Subtotal	263,415	267,242	280,608	280,608	299,959
<u>OPERATING</u>						
30-34	Other Contractual Services	11,924	13,878	15,000	13,900	15,000
30-40	Travel & Per Diem	406	186	500	200	500
30-41	Communication Services	191	47	-	-	-
30-46	Repair & Maintenance	3,013	671	10,300	3,050	11,700
30-48	Promotional Activities	1,185	925	2,000	2,000	2,000
30-52	Operating Supplies	32,531	23,833	32,000	28,200	39,800
30-54	Books, Pub, Subscriptions	370	609	600	600	600
30-55	Employee Study Expense	385	725	1,000	750	1,300
30-56	Vehicle Repair & Maint	-	83	4,000	2,050	4,200
	Subtotal	50,005	40,957	65,400	50,750	75,100
<u>CAPITAL OUTLAY</u>						
60-64	Machinery & Equipment	-	-	6,800	6,800	18,000
	Subtotal	-	-	6,800	6,800	18,000
	<b>PROGRAM TOTAL</b>	<b>313,420</b>	<b>308,199</b>	<b>352,808</b>	<b>338,158</b>	<b>393,059</b>

FUND: GENERAL - 001



<u>Function</u>	<u>Department</u>	<u>Program</u>
Culture & Recreation	Parks & Recreation	Aquatic Program
	572	7330

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY16-17</u>	Actual Expenditures <u>FY17-18</u>	Adopted Budget <u>FY18-19</u>	Projected Expenditures <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	36,466	43,028	42,892	42,892	45,111
10-13	Other Salaries & Wages	27,631	25,071	30,000	27,650	33,000
10-14	Overtime	1,530	223	1,300	1,300	1,300
10-16	Bonus	100	100	100	100	100
10-21	FICA Tax	5,022	5,184	5,684	5,503	6,083
10-23	Life & Health Insurance	9,954	10,384	10,715	10,715	11,036
10-24	ICMA Retirement	2,273	2,554	2,658	2,658	2,791
	Subtotal	82,976	86,544	93,349	90,818	99,421
	<u>OPERATING</u>					
30-40	Travel & Per Diem	-	-	850	450	950
30-41	Communication Services	1,172	1,195	2,100	1,250	3,315
30-43	Utilities	14,249	14,588	16,500	15,050	16,500
30-46	Repair & Maintenance	426	2,532	10,500	5,500	14,000
30-48	Promotional Activities	-	-	700	700	700
30-52	Operating Supplies	8,831	9,602	13,200	9,650	18,600
30-54	Books, Pub, Subscriptions	-	160	1,100	1,100	1,100
30-55	Employee Study Expense	355	448	250	250	800
	Subtotal	25,033	28,525	45,200	33,950	55,965
	<u>CAPITAL OUTLAY</u>					
60-64	Machinery & Equipment	6,743	-	-	-	21,000
	Subtotal	6,743	-	-	-	21,000
	<b>PROGRAM TOTAL</b>	<b>114,752</b>	<b>115,069</b>	<b>138,549</b>	<b>124,768</b>	<b>176,386</b>





Function Department Program  
 Non-Departmental Non-Departmental 581 Fund Transfers | Contingencies  
 Insurance | Organization Grants

Account	DESCRIPTION	Actual Expenditures 16-17	Actual Expenditures 17-18	Adopted Budget 18-19	Projected Expenditures 18-19	Adopted Budget 19-20
8100	<u>TRANSFERS TO FUNDS</u>					
91-02	To Debt Reserve	350,000	360,000	-	-	-
91-11	To Law Enforcement Ed Fd	7,700	7,700	7,700	7,700	-
91-13	To Street Improvement Fd	110,000	110,000	110,000	110,000	110,000
91-14	To Comm Redev Trust Fd	254,251	273,574	314,606	313,133	378,900
91-20	To Building Services Fd	-	-	-	807,349	-
91-60	To Greenwood Cem Fd	6,257	4,263	5,000	5,000	5,000
	Subtotal	728,208	755,537	437,306	1,243,182	493,900
8400	<u>CONTINGENCIES</u>					
92-01	Contingency	10,593	19,572	101,500	25,000	265,073
92-04	Unemployment Comp	-	6,600	10,000	-	10,000
92-09	Police Union Negotiations	-	10,003	10,000	10,000	10,000
92-12	Neuter/Spay Program	3,145	5,005	-	5,000	5,000
92-17	Termination Pay	48,038	118,963	30,000	60,000	75,000
92-18	Bad Debt Write-Off	3,005	6,562	20,000	7,000	20,000
92-30	Economic Dev Incentives	-	-	30,000	30,000	30,000
	Capital Outlay	-	62,057	-	273,008	-
	Subtotal	64,781	228,762	201,500	410,008	415,073
8450	<u>CONTINGENCY SAVINGS</u>					
92-21	Vacancy Savings	-	-	(100,000)	-	(100,000)
	Subtotal	-	-	(100,000)	-	(100,000)
8500	<u>INSURANCE</u>					
30-45	Insurance	565,823	589,011	672,200	640,944	816,800
	Subtotal	565,823	589,011	672,200	640,944	816,800
8900	<u>ORGANIZATION GRANTS</u>					
93-05	Chamber of Commerce	20,000	-	-	-	-
93-07	Bay Street Players	8,000	8,000	2,100	2,100	3,600
93-08	Trout Lake	5,000	5,000	6,500	6,500	6,500
93-09	Amazing Race	5,000	5,000	6,500	6,500	6,500
93-10	Eustis Historical Museum	1,000	1,000	1,000	1,000	1,000
93-11	Early Learning Coalition	1,000	-	-	-	-
93-23	Public Art & Folk Music	-	3,200	3,250	3,250	1,500
93-25	African American Heritage	563	404	-	-	-
93-31	LifeStream	4,000	4,000	4,000	4,000	5,000
93-33	Lake Eustis Museum of Art	-	-	1,950	1,950	-
93-34	Lake Cares Inc.	700	2,000	2,400	2,400	3,000
93-35	W.I.N. 1 Ministries	-	1,000	-	-	500
93-36	TedX Eustis	-	-	1,000	1,000	1,000
93-37	Oklawaha Valley Audobon	-	-	1,300	1,300	1,400
	Subtotal	45,263	29,604	30,000	30,000	30,000
	<b>NON-DEPT TOTAL</b>	<b>1,404,075</b>	<b>1,602,914</b>	<b>1,241,006</b>	<b>2,324,134</b>	<b>1,655,773</b>





FUND: SALES TAX CAPITAL  
PROJECTS - 010



Fund Type  
Sales Tax Revenue | Governmental  
Fund Family: Special Revenue

Sales Tax Capital Projects Fund  
Summary

Profile  
Project Fund

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual FY 16-17</u>	<u>Actual FY 17-18</u>	<u>Adopted FY 18-19</u>	<u>Projected FY 18-19</u>	<u>Adopted FY 19-20</u>
	BEGINNING FUND BALANCE	980,158	1,230,939	931,716	1,680,674	67,727
	<u>REVENUE</u>					
312-10-00	Sales Tax Collections	1,869,691	1,971,795	1,938,000	2,094,000	2,156,800
337-41-00	FRDAP Grant Skate Park	4,816	17,809	-	77,375	-
337-41-01	FRDAP Grant Carver Park	-	44,018	-	5,982	-
361-10-00	Interest Earnings	1,807	7,654	7,650	11,000	11,000
384-10-00	Loan Proceeds	-	800,000	-	-	-
381-01-00	Transfer From General Fd	350,000	360,000	-	-	-
	<b>TOTAL REVENUE</b>	<u>2,226,314</u>	<u>3,201,276</u>	<u>1,945,650</u>	<u>2,188,357</u>	<u>2,167,800</u>
	<b>TOTAL REVENUES &amp; BALANCES</b>	<b>3,206,472</b>	<b>4,432,215</b>	<b>2,877,366</b>	<b>3,869,031</b>	<b>2,235,527</b>
	<u>EXPENDITURES</u>					
	Projects	1,311,263	2,096,837	2,556,559	3,529,963	1,582,900
522-70-71	Equipment Debt Principal	84,100	85,751	247,559	247,559	249,279
522-70-72	Equipment Debt Interest	8,738	7,106	23,782	23,782	18,321
581-70-71	Bond Debt Principal	549,362	560,471	-	-	-
581-70-72	Bond Debt Interest	3,018	4,171	-	-	-
581-70-73	Bond Debt Other Costs	19,052	(2,795)	-	-	-
	<b>TOTAL EXPENDITURES</b>	<u>1,975,533</u>	<u>2,751,541</u>	<u>2,827,900</u>	<u>3,801,304</u>	<u>1,850,500</u>
	REQUIRED RESERVES	-	-	-	-	-
	AVAILABLE BALANCE	1,230,939	1,680,674	49,466	67,727	385,027
	<b>TOTAL ENDING FUND BALANCE</b>	<u>1,230,939</u>	<u>1,680,674</u>	<u>49,466</u>	<u>67,727</u>	<u>385,027</u>

FUND: SALES TAX CAPITAL  
PROJECTS - 010



<u>Function</u>	<u>Department</u>	<u>Program</u>
Capital Projects	Admin   Police   Fire	Projects
General Gov't   Public Safety	515   519   521   522   524	8600

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 16-17</u>	Actual Expenditures <u>FY 17-18</u>	Adopted Budget <u>FY 18-19</u>	Projected Expenditures <u>FY 18-19</u>	Adopted Budget <u>FY 19-20</u>
<b><u>ADMINISTRATIVE</u></b>						
515-60-01	Code Enforce Vehicles	20,478	-	-	-	-
519-60-11	Computer Upgrade	67,314	66,548	65,000	65,852	150,800
524-60-01	Building Inspect Vehicles	29,019	-	-	-	-
	<b>TOTAL</b>	<b>116,811</b>	<b>66,548</b>	<b>65,000</b>	<b>65,852</b>	<b>150,800</b>
<b><u>POLICE</u></b>						
521-60-01	Police Vehicles	-	249,697	175,000	275,103	175,000
521-60-04	Police Network Storage	-	-	-	-	25,000
521-60-10	Police Keyless Door Locks	-	-	-	-	45,000
521-60-12	Police Equipment Replace	10,328	38,000	38,000	38,000	38,000
521-60-14	Pub Safety Communication	-	-	61,100	55,000	55,000
	<b>TOTAL</b>	<b>10,328</b>	<b>287,697</b>	<b>274,100</b>	<b>368,103</b>	<b>338,000</b>
<b><u>FIRE</u></b>						
522-60-04	Fire Bunker Gear	52,493	-	-	-	-
522-60-09	Fire Ladder Replace Purch	-	743,529	-	56,471	-
522-60-10	Fire Inspection Vehicle	26,512	-	-	-	28,000
522-60-11	Fire Station 22 Renovation	-	-	-	-	50,000
522-60-12	Fire Station 22 Exterior	-	-	-	-	21,167
522-60-34	Fire Response Equipment	64,265	8,499	-	-	46,385
522-60-36	Fire Lifepak	33,812	-	-	-	-
522-60-37	Fire Edraulics	30,067	-	-	-	-
522-60-39	Fire Rescue Truck Replace	-	40,684	-	61,050	-
522-60-40	Fire Station Garage Doors	-	25,000	-	-	-
	<b>TOTAL</b>	<b>207,149</b>	<b>817,712</b>	<b>-</b>	<b>117,521</b>	<b>145,552</b>

FUND: SALES TAX CAPITAL  
PROJECTS - 010



Function  
Capital Projects  
Public Works

Department  
Public Works  
517 | 519 | 541

Program  
Projects  
8600

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY 16-17</u>	<u>Actual Expenditures FY 17-18</u>	<u>Adopted Budget FY 18-19</u>	<u>Projected Expenditures FY 18-19</u>	<u>Adopted Budget FY 19-20</u>
<u>PUBLIC WORKS FACILITIES</u>						
517-60-01	Building Improvements	41,975	4,578	154,500	236,797	71,000
517-60-07	Comm Chambers Improv	-	-	-	-	100,000
517-60-02	Boat Ramp Dock	18,736	-	-	-	-
517-60-03	Sunset Isle Skate Park	4,816	17,809	-	67,384	-
517-60-04	Skate Park FRDAP	-	100,459	-	-	-
517-60-65	Lake Willy Walk Reseal	-	-	-	65,650	-
517-60-06	American Legion Ceiling	-	-	-	10,000	-
	<b>TOTAL</b>	<b>65,527</b>	<b>122,846</b>	<b>154,500</b>	<b>379,831</b>	<b>171,000</b>
<u>PUBLIC WORKS TRANSP</u>						
519-60-45	Eustis Mobility Plan	79,498	6,580	53,000	-	54,500
541-60-03	Sidewalk Project	62,546	88,392	82,721	47,682	97,169
541-60-04	Street Sealing	-	73,087	92,511	123,632	28,066
541-60-06	Public Works Roller	47,500	-	-	-	-
541-60-15	Street Resurfacing	208,194	313,988	375,727	234,225	349,813
541-60-25	Public Works F-150 Pickup	-	-	-	-	40,000
541-60-26	Bucket Truck	-	-	-	-	180,000
541-60-34	Kurt Street Improvements	164,791	-	-	-	-
541-60-37	Parking Garage Landscape	9,380	1,285	-	-	-
541-60-38	Dump Truck	-	61,165	-	-	-
541-60-43	Maint Facility Carver	4,534	-	-	-	-
541-60-44	Signalization	-	-	28,000	-	28,000
541-60-45	Lakewalk Floating Dock	116,398	1,592	-	5,527	-
541-60-46	Ardice/Ruleme Improve	-	-	-	644,134	-
	<b>TOTAL</b>	<b>692,841</b>	<b>546,089</b>	<b>631,959</b>	<b>1,055,200</b>	<b>777,548</b>

FUND: SALES TAX CAPITAL  
PROJECTS - 010



Function

Capital Projects  
Culture & Recreation

Department

Library | Parks & Rec  
571 | 572

Program

Projects  
8600

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 16-17</u>	Actual Expenditures <u>FY 17-18</u>	Adopted Budget <u>FY 18-19</u>	Projected Expenditures <u>FY 18-19</u>	Adopted Budget <u>FY 19-20</u>
<u>LIBRARY</u>						
571-60-06	Shelving & Seating	41,140	2,421	-	-	-
571-60-15	HVAC Ductwork	8,739	-	-	-	-
571-60-16	Reference Electronic Conv	43,454	-	-	-	-
571-60-26	Carpet Replacement	2,542	483	-	-	-
571-60-27	Server & Computers	2,163	-	-	-	-
	<b>TOTAL</b>	<b>98,038</b>	<b>2,904</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>PARKS &amp; RECREATION</u>						
572-60-02	Rec Facility Improvements	21,105	8,849	-	29,571	-
572-60-12	Senior Ctr Improvements	-	30,788	-	10,903	-
572-60-18	Ferran Park Phase 4	-	-	1,431,000	1,431,000	-
572-60-22	Court Resurfacing	6,937	-	-	-	-
572-60-45	Carver Field Turf	-	-	-	66,000	-
572-60-46	Women's Club Parking Lot	210	-	-	-	-
572-60-48	Lake Community Action	-	61,572	-	-	-
572-60-49	Parks & Rec Vehicle	21,536	-	-	-	-
572-60-74	Carver Park Maint Bldg	5,192	-	-	-	-
572-60-76	Basketball Court Carver	-	44,018	-	5,982	-
572-60-77	Sunset Isle Tennis Court	-	107,814	-	-	-
572-60-79	Facilities Vehicle	21,076	-	-	-	-
572-60-80	Splash Pad	14,144	-	-	-	-
572-60-81	Soccer Field Improvements	275	-	-	-	-
572-60-82	Carver Parking Lot	30,094	-	-	-	-
	<b>TOTAL</b>	<b>120,569</b>	<b>253,041</b>	<b>1,431,000</b>	<b>1,543,456</b>	<b>-</b>
	<b>PROJECTS TOTAL</b>	<b>1,311,263</b>	<b>2,096,837</b>	<b>2,556,559</b>	<b>3,529,963</b>	<b>1,582,900</b>



Fund Type  
 Revenue | Governmental  
 Fund Family: Special Revenue

Library Contribution Fund  
 Summary

Profile  
 Nonmajor Fund

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual</u> <u>FY16-17</u>	<u>Actual</u> <u>FY17-18</u>	<u>Adopted</u> <u>FY18-19</u>	<u>Projected</u> <u>FY18-19</u>	<u>Adopted</u> <u>FY19-20</u>
	BEGINNING FUND BALANCE	88,551	101,951	98,807	98,450	89,100
	<u>REVENUE</u>					
347-10-21	Book Sales	2,456	2,453	2,500	2,450	2,500
352-10-00	Library Fines	11,601	10,294	10,000	10,050	10,000
361-10-00	Interest Earnings	78	197	200	192	200
361-40-00	Interest Gullett Trust	66	125	100	131	150
361-50-00	Interest Garrett Trust	122	189	150	196	200
361-60-00	Interest Robinson Trust	33	63	50	66	100
361-70-00	Interest Quigg Trust	17	63	50	65	100
366-10-00	Donations	737	1,775	500	1,000	700
366-20-00	Memorial Donations	670	180	500	200	200
369-30-00	Miscellaneous Revenue	15,763	4,383	5,000	4,650	5,000
	<b>TOTAL REVENUE</b>	<b>31,543</b>	<b>19,722</b>	<b>19,050</b>	<b>19,000</b>	<b>19,150</b>
	<b>TOTAL REVENUES &amp; BALANCES</b>	<b>120,094</b>	<b>121,673</b>	<b>117,857</b>	<b>117,450</b>	<b>108,250</b>
	<u>EXPENDITURES</u>					
30-46	Repair & Maintenance	2,590	6,304	6,000	6,000	6,000
30-52	Operating Supplies	-	-	4,000	-	4,000
30-54	Books, Pub, Subscriptions	7,657	8,492	9,000	9,000	9,000
30-57	Gullett Trust (Large Print)	-	21	50	50	50
30-58	Garrett - LP Books & Tapes	7,503	8,224	8,000	8,000	8,000
30-59	Robinson Memorial Purch	-	27	50	50	50
30-60	Quigg Family Trust Purch	-	-	5,000	5,000	5,000
60-66	Library Memorials	393	155	500	250	500
	<b>TOTAL EXPENDITURES</b>	<b>18,143</b>	<b>23,223</b>	<b>32,600</b>	<b>28,350</b>	<b>32,600</b>
	REQUIRED RESERVES	70,248	62,416	49,805	49,774	37,224
	AVAILABLE BALANCE	31,703	36,034	35,452	39,326	38,426
	<b>TOTAL ENDING FUND BALANCE</b>	<b>101,951</b>	<b>98,450</b>	<b>85,257</b>	<b>89,100</b>	<b>75,650</b>
	<u>Restricted Assets</u>					
	<i>Gullett Trust</i>	<i>20,131</i>	<i>20,235</i>	<i>20,269</i>	<i>20,316</i>	<i>20,416</i>
	<i>Garrett Trust</i>	<i>29,913</i>	<i>21,878</i>	<i>14,194</i>	<i>14,074</i>	<i>6,274</i>
	<i>Robinson Trust</i>	<i>10,191</i>	<i>10,227</i>	<i>10,235</i>	<i>10,243</i>	<i>10,293</i>
	<i>Quigg Trust</i>	<i>10,013</i>	<i>10,076</i>	<i>5,107</i>	<i>5,141</i>	<i>241</i>

FUND: LAW ENFORCEMENT  
EDUCATION - 011



Fund Type  
Revenue | Governmental  
Fund Family: Special Revenue

Law Enforcement Education Fund  
Summary

Profile  
Nonmajor Fund

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual</u> <u>FY16-17</u>	<u>Actual</u> <u>FY17-18</u>	<u>Adopted</u> <u>FY18-19</u>	<u>Projected</u> <u>FY18-19</u>	<u>Adopted</u> <u>FY19-20</u>
	BEGINNING FUND BALANCE	5,975	24,509	40,490	57,418	81,233
	<u>REVENUE</u>					
351-20-00	Education Fines	3,939	6,196	4,000	4,000	4,000
351-60-00	Automation System Funds	13,215	26,236	13,000	20,000	20,000
361-10-00	Interest Earnings	37	270	200	407	500
381-01-00	Transfer From General Fd	7,700	7,700	7,700	7,700	-
	TOTAL REVENUE	24,891	40,402	24,900	32,107	24,500
	TOTAL REVENUES & BALANCES	30,866	64,911	65,390	89,525	105,733
	<u>EXPENDITURES</u>					
30-32	Auditing	300	300	300	300	300
30-57	Police Training	5,050	7,193	9,000	7,992	9,000
60-65	Automation	1,007	-	-	-	-
	TOTAL EXPENDITURES	6,357	7,493	9,300	8,292	9,300
	REQUIRED RESERVES	24,509	57,418	56,090	81,233	96,433
	AVAILABLE BALANCE	-	-	-	-	-
	TOTAL ENDING FUND BALANCE	24,509	57,418	56,090	81,233	96,433



**Police Forfeiture Fund  
Summary**

**Profile  
Nonmajor Fund**

**Fund Type**  
Revenue | Governmental  
**Fund Family:** Special Revenue

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual FY16-17</u>	<u>Actual FY17-18</u>	<u>Adopted FY18-19</u>	<u>Projected FY18-19</u>	<u>Adopted FY19-20</u>
	BEGINNING FUND BALANCE	13,080	19,120	18,705	18,022	10,156
	<b><u>REVENUE</u></b>					
359-80-00	Fines & Forfeitures	6,362	-	4,000	6,477	5,000
361-10-00	Interest Earnings	62	116	100	142	150
	<b>TOTAL REVENUE</b>	<b>6,424</b>	<b>116</b>	<b>4,100</b>	<b>6,619</b>	<b>5,150</b>
	<b>TOTAL REVENUES &amp; BALANCES</b>	<b>19,504</b>	<b>19,236</b>	<b>22,805</b>	<b>24,641</b>	<b>15,306</b>
	<b><u>EXPENDITURES</u></b>					
30-34	Contractual Services	-	1,214	-	2,785	-
30-40	Travel & Per Diem	384	-	-	-	-
30-44	Rental & Leases	-	-	3,200	3,200	3,200
30-58	Operating Expense - K-9	-	-	9,000	8,500	-
	<b>TOTAL EXPENDITURES</b>	<b>384</b>	<b>1,214</b>	<b>12,200</b>	<b>14,485</b>	<b>3,200</b>
	REQUIRED RESERVES	19,120	18,022	10,605	10,156	12,106
	AVAILABLE BALANCE	-	-	-	-	-
	<b>TOTAL ENDING FUND BALANCE</b>	<b>19,120</b>	<b>18,022</b>	<b>10,605</b>	<b>10,156</b>	<b>12,106</b>







Fund Type

Street Improvement | Governmental  
Fund Family: Special Revenue

Street Improvement Fund  
Summary

Profile  
Major Fund

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual</u> <u>FY16-17</u>	<u>Actual</u> <u>FY17-18</u>	<u>Adopted</u> <u>FY18-19</u>	<u>Projected</u> <u>FY18-19</u>	<u>Adopted</u> <u>FY19-20</u>
	BEGINNING FUND BALANCE	636,164	461,510	278,273	244,827	180,314
	<u>REVENUE</u>					
312-41-00	Local Option Gas Tax	432,077	408,302	411,000	400,000	397,000
335-49-00	8 Cent Gas Tax	164,469	179,480	168,000	177,000	177,000
335-49-01	Gas Tax Refund	16,348	20,619	16,000	16,000	20,000
338-49-00	Additional 1 Cent Gas Tax	155,538	157,514	150,000	155,000	155,000
361-10-00	Interest Earnings	1,837	1,479	1,000	1,058	1,000
366-10-08	Restricted Contributions	690	968	-	350	-
369-30-00	Miscellaneous	58,946	51,352	45,000	45,000	45,000
369-30-09	Remington Club Payments	2,465	2,465	2,400	2,465	2,400
369-40-00	Reimb Force Acct Srvc	259,360	215,746	265,000	265,000	300,000
381-01-00	Transfer From General Fd	110,000	110,000	110,000	110,000	110,000
381-49-00	Transfer From Storm Fd	260,000	260,000	260,000	260,000	260,000
	TOTAL REVENUE	<u>1,461,730</u>	<u>1,407,925</u>	<u>1,428,400</u>	<u>1,431,873</u>	<u>1,467,400</u>
	TOTAL REVENUES & BALANCES	2,097,894	1,869,435	1,706,673	1,676,700	1,647,714
	<u>EXPENDITURES</u>					
4100	Administration	145,090	155,157	106,469	101,862	110,069
4110	Public Land Maintenance	273,965	231,476	346,669	296,554	348,487
4120	Lighting & Control	334,231	341,330	324,177	260,342	272,101
4130	Street Maint & Construction	396,059	430,976	442,660	420,819	464,316
4140	Lawn Mowing	255,580	254,330	268,348	252,556	305,630
4150	Tree Service & Acquisition	104,207	67,222	98,700	80,900	57,700
30-32	Accounting & Auditing	2,633	2,629	2,725	2,725	2,725
30-45	Insurance	65,719	67,931	76,700	73,376	77,222
30-99	Hurricane Debris Removal	58,900	73,150	-	-	-
92-17	Termination Pay	-	407	7,252	7,252	-
	TOTAL EXPENDITURES	<u>1,636,384</u>	<u>1,624,608</u>	<u>1,673,700</u>	<u>1,496,386</u>	<u>1,638,250</u>
	RESTRICTED DONATIONS	192,721	194,379	32,973	180,314	9,464
	OPERATING RESERVES	268,789	50,448	-	-	-
	AVAILABLE BALANCE	-	-	-	-	-
	TOTAL ENDING FUND BALANCE	<u>461,510</u>	<u>244,827</u>	<u>32,973</u>	<u>180,314</u>	<u>9,464</u>





Function  
Public Works

Department  
Public Works - Street Improvement  
541

Department  
Overview  
Description | Goals | Objectives

**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.





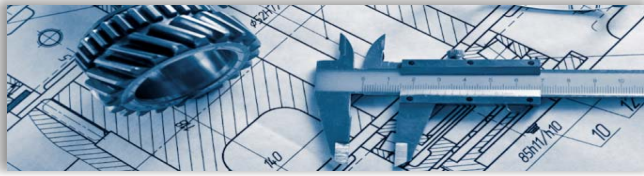



Function  
Public Works

Department  
Public Works - Street Improvement  
541

Department  
Summary  
Programs | Capital | Positions

<u>Program</u>	<u>Title</u>	<u>Budget By Program</u>	<u>FTE Positions</u>
4100	Administration	110,069	2
4110	Public Land Maintenance	348,487	3
4120	Lighting & Control	272,101	1
4130	Street Maint & Construction	464,316	7
4140	Lawn Mowing	305,630	5
4150	Tree Service & Acquisition	57,700	-
8400	Non-Departmental	79,947	-
<b>Department Total</b>		<b>1,638,250</b>	<b>18</b>






**Capital Requests**

None

**Total**

-



<u>Summary by Category</u>	<u>Actual FY16-17</u>	<u>Actual FY17-18</u>	<u>Adopted FY18-19</u>	<u>Projected FY18-19</u>	<u>Adopted FY19-20</u>
Personal Services	878,088	887,572	903,943	890,506	953,903
Operating Expenses	611,128	583,069	667,400	505,347	604,400
<b>Subtotal</b>	<b>1,489,216</b>	<b>1,470,641</b>	<b>1,571,343</b>	<b>1,395,853</b>	<b>1,558,303</b>
Capital Outlay	19,916	9,850	15,680	17,180	-
Other Expense	127,252	144,117	86,677	83,353	79,947
<b>Department Total</b>	<b>1,636,384</b>	<b>1,624,608</b>	<b>1,673,700</b>	<b>1,496,386</b>	<b>1,638,250</b>

<u>Authorized Personnel</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Street Supervisor	1	1	1	1	1
Public Works Superintendent	1	1	1	1	1
Public Works Foreman	3	3	3	3	3
Senior Staff Assistant	1	1	1	1	1
Maintenance Crew Chief	2	3	3	3	3
Maintenance Worker I	5	7	7	7	7
Maintenance Worker II	5	2	2	2	2
<b>Total</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>





<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Works	Public Works - Street Improvement 541	Administration 4100

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY16-17</u>	Actual Expenditures <u>FY17-18</u>	Adopted Budget <u>FY18-19</u>	Projected Expenditures <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	101,430	110,668	69,536	69,536	73,517
10-14	Overtime	295	290	1,060	300	1,060
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	6,999	7,763	5,417	5,358	5,721
10-23	Life & Health Insurance	19,908	20,769	13,166	13,166	13,243
10-24	ICMA Retirement	6,073	6,689	4,249	4,202	4,487
	Subtotal	134,905	146,379	93,628	92,762	98,228
<b><u>OPERATING</u></b>						
30-40	Travel & Per Diem	534	397	1,800	500	1,800
30-41	Communication Services	3,802	2,150	2,880	1,950	2,880
30-42	Transportation & Postage	23	14	150	25	150
30-46	Repair & Maintenance	876	990	1,040	950	1,040
30-51	Office Supplies	1,148	941	1,200	1,050	1,200
30-52	Operating Supplies	3,199	2,623	3,700	3,475	3,700
30-54	Books, Pub, Subscriptions	534	650	671	650	671
30-55	Employee Study Expense	69	-	400	-	400
30-56	Vehicle Repair & Maint	-	1,013	1,000	500	-
	Subtotal	10,185	8,778	12,841	9,100	11,841
	<b>PROGRAM TOTAL</b>	145,090	155,157	106,469	101,862	110,069



<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Works	Public Works - Street Improvement 541	Public Land Maintenance 4110

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	86,699	64,405	110,510	110,510	117,167
10-14	Overtime	8,327	4,040	5,500	5,500	6,500
10-16	Bonus	300	200	300	300	300
10-21	FICA Tax	7,008	5,169	8,899	8,899	9,484
10-23	Life & Health Insurance	29,862	26,882	32,144	32,144	33,107
10-24	ICMA Retirement	5,704	4,105	6,986	6,986	7,439
	Subtotal	137,900	104,801	164,339	164,339	173,997
<b><u>OPERATING</u></b>						
30-34	Other Contractual Services	10,395	16,098	8,250	8,250	8,250
30-40	Travel & Per Diem	13	-	1,000	-	1,000
30-41	Communication Services	664	521	600	600	600
30-43	Utilities	62,727	47,090	66,628	50,050	66,628
30-46	Repair & Maintenance	23,187	15,795	21,457	15,750	21,457
30-51	Office Supplies	57	16	200	25	200
30-52	Operating Supplies	38,943	30,964	61,155	34,950	61,155
30-55	Employee Study Expense	79	-	1,200	-	1,200
30-56	Vehicle Repair & Maint	-	16,191	14,000	14,000	14,000
	Subtotal	136,065	126,675	174,490	123,625	174,490
<b><u>CAPITAL OUTLAY</u></b>						
60-64	Machinery & Equipment	-	-	7,840	8,590	-
	Subtotal	-	-	7,840	8,590	-
	<b>PROGRAM TOTAL</b>	<b>273,965</b>	<b>231,476</b>	<b>346,669</b>	<b>296,554</b>	<b>348,487</b>



Function  
Public Works

Department  
Public Works - Street Improvement  
541

Program  
Lighting & Control  
4120

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	38,736	39,649	40,390	40,390	40,686
10-14	Overtime	2,418	165	2,000	500	2,000
10-16	Bonus	100	100	100	100	100
10-21	FICA Tax	2,655	2,538	3,252	3,135	3,274
10-22	Florida Retirement	5,445	5,270	5,962	5,962	6,247
10-23	Life & Health Insurance	9,954	10,385	10,715	10,715	11,036
	Subtotal	59,308	58,107	62,419	60,802	63,343
<b><u>OPERATING</u></b>						
30-34	Other Contractual Services	59,712	58,820	59,040	59,040	59,040
30-40	Travel & Per Diem	-	-	200	-	200
30-41	Communication Services	1,263	720	900	750	900
30-43	Utilities	199,415	201,295	173,000	118,000	118,000
30-46	Repair & Maintenance	999	31	3,702	550	3,702
30-51	Office Supplies	-	46	100	50	100
30-52	Operating Supplies	4,264	6,655	10,416	6,650	10,416
30-53	Road Materials	9,270	13,999	14,000	14,000	14,000
30-55	Employee Study Expense	-	-	400	-	400
30-56	Vehicle Repair & Maint	-	1,657	-	500	2,000
	Subtotal	274,923	283,223	261,758	199,540	208,758
	<b>PROGRAM TOTAL</b>	<b>334,231</b>	<b>341,330</b>	<b>324,177</b>	<b>260,342</b>	<b>272,101</b>





<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Works	Public Works - Street Improvement 541	Street Maint & Construction 4130

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	224,356	246,280	250,503	247,050	266,034
10-14	Overtime	13,123	6,609	7,352	7,300	9,000
10-16	Bonus	600	700	800	800	700
10-21	FICA Tax	17,000	18,511	19,788	19,519	21,094
10-23	Life & Health Insurance	68,019	75,256	75,001	75,001	77,248
10-24	ICMA Retirement	14,257	15,173	15,520	15,309	16,544
	Subtotal	337,355	362,529	368,964	364,979	390,620
<b><u>OPERATING</u></b>						
30-40	Travel & Per Diem	135	-	1,800	-	1,800
30-41	Communication Services	1,757	1,712	2,000	1,750	2,000
30-46	Repair & Maintenance	21,105	11,049	16,630	16,630	16,630
30-51	Office Supplies	86	100	100	50	100
30-52	Operating Supplies	23,017	25,340	35,606	25,000	35,606
30-53	Road Materials	1,913	6,951	7,500	5,050	7,500
30-54	Books, Pub, Subscriptions	320	330	360	360	360
30-55	Employee Study Expense	413	-	2,700	-	2,700
30-56	Vehicle Repair & Maint	-	13,115	7,000	7,000	7,000
	Subtotal	48,746	58,597	73,696	55,840	73,696
<b><u>CAPITAL OUTLAY</u></b>						
60-64	Machinery & Equipment	9,958	9,850	-	-	-
	Subtotal	9,958	9,850	-	-	-
	<b>PROGRAM TOTAL</b>	<b>396,059</b>	<b>430,976</b>	<b>442,660</b>	<b>420,819</b>	<b>464,316</b>



Function  
Public Works

Department  
Public Works - Street Improvement  
541

Program  
Lawn Mowing  
4140

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	129,661	139,226	135,679	130,050	145,814
10-14	Overtime	11,313	4,507	5,500	5,000	5,500
10-16	Bonus	400	500	500	500	500
10-21	FICA Tax	10,675	10,845	10,840	10,369	11,614
10-23	Life & Health Insurance	48,111	52,056	53,572	53,572	55,178
10-24	ICMA Retirement	8,460	8,622	8,502	8,133	9,109
	Subtotal	208,620	215,756	214,593	207,624	227,715
<b><u>OPERATING</u></b>						
30-34	Other Contractual Services	8,000	7,725	8,000	8,000	40,000
30-40	Travel & Per Diem	-	-	532	-	532
30-41	Communication Services	503	597	800	600	800
30-46	Repair & Maintenance	9,130	2,728	4,592	4,592	4,592
30-51	Office Supplies	-	-	125	-	125
30-52	Operating Supplies	19,194	20,660	23,066	20,650	23,066
30-54	Books, Pub, Subscriptions	-	-	100	-	100
30-55	Employee Study Expense	175	-	3,700	-	3,700
30-56	Vehicle Repair & Maint	-	6,864	5,000	2,500	5,000
	Subtotal	37,002	38,574	45,915	36,342	77,915
<b><u>CAPITAL OUTLAY</u></b>						
60-64	Machinery & Equipment	9,958	-	7,840	8,590	-
	Subtotal	9,958	-	7,840	8,590	-
	<b>PROGRAM TOTAL</b>	<b>255,580</b>	<b>254,330</b>	<b>268,348</b>	<b>252,556</b>	<b>305,630</b>

FUND: STREET IMPROVEMENT - 013



<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Works	Public Works - Street Improvement 541	Tree Service & Acquisition 4150

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<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY16-17</u>	Actual Expenditures <u>FY17-18</u>	Adopted Budget <u>FY18-19</u>	Projected Expenditures <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>
	<b><u>OPERATING</u></b>					
30-34	Other Contractual Services	94,186	60,371	82,000	72,350	41,000
30-46	Repair & Maintenance	-	12	500	100	500
30-51	Office Supplies	-	-	200	-	200
30-52	Operating Supplies	10,021	6,839	16,000	8,450	16,000
	Subtotal	104,207	67,222	98,700	80,900	57,700
	PROGRAM TOTAL	104,207	67,222	98,700	80,900	57,700

FUND: COMMUNITY REDEVELOPMENT  
TRUST - 014



Fund Type  
CRA Trust | Governmental  
Fund Family: Special Revenue

Community Redevelopment Trust Fund  
Summary

Profile  
Major Fund

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Adopted</u> <u>FY 18-19</u>	<u>Projected</u> <u>FY 18-19</u>	<u>Adopted</u> <u>FY 19-20</u>
	BEGINNING FUND BALANCE	868,821	1,129,206	860,018	1,399,557	924,812
	<u>REVENUE</u>					
330-10-00	Intergovernmental Transfer	445,505	205,827	236,452	245,006	297,351
337-41-02	CDBG Grant Palmetto Plaza	-	53,517	-	696,483	-
361-10-00	Interest Earnings	3,840	9,603	7,142	10,000	10,009
381-00-01	Transfer From General Fd	-	273,574	314,606	313,132	378,890
	<b>TOTAL REVENUE</b>	<b>449,345</b>	<b>542,521</b>	<b>558,200</b>	<b>1,264,621</b>	<b>686,250</b>
	<b>TOTAL REVENUES &amp; BALANCES</b>	<b>1,318,166</b>	<b>1,671,727</b>	<b>1,418,218</b>	<b>2,664,178</b>	<b>1,611,062</b>
	<u>EXPENDITURES</u>					
1230-516	Administration	2,333	29,189	31,631	30,431	32,024
1230-516	CRA Programs	844	87	27,000	26,010	30,000
516-30-43	CRA Streetlighting	24,995	21,595	55,000	55,000	55,000
581-92-06	Development Incentives	-	-	90,000	6,000	137,000
581-8600	CRA Projects	160,788	221,299	466,469	1,621,925	498,376
	<b>TOTAL EXPENDITURES</b>	<b>188,960</b>	<b>272,170</b>	<b>670,100</b>	<b>1,739,366</b>	<b>752,400</b>
	REQUIRED RESERVES	1,129,206	1,399,557	748,118	924,812	858,662
	AVAILABLE BALANCE	-	-	-	-	-
	<b>TOTAL ENDING FUND BALANCE</b>	<b>1,129,206</b>	<b>1,399,557</b>	<b>748,118</b>	<b>924,812</b>	<b>858,662</b>

FUND: COMMUNITY REDEVELOPMENT  
TRUST - 014



Function  
General Government

Department  
City Manager  
516

Program  
Admin | Programs | Lighting  
1230

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY 16-17</u>	<u>Actual Expenditures FY 17-18</u>	<u>Adopted Budget FY 18-19</u>	<u>Projected Expenditures FY 18-19</u>	<u>Adopted Budget FY 19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	-	19,911	21,339	21,339	21,325
10-21	FICA Tax	-	1,523	1,632	1,632	1,632
10-23	Life & Health Insurance	-	2,130	2,195	2,195	2,293
10-24	ICMA Retirement	-	1,214	1,280	1,280	1,280
	Subtotal	-	24,778	26,446	26,446	26,530
<u>OPERATING</u>						
30-31	Professional Services	-	-	5,000	-	5,000
30-32	Accounting & Auditing	1,049	1,046	1,090	1,090	1,099
30-34	Other Contractual Services	844	87	22,000	26,010	25,000
30-40	Travel & Per Diem	475	710	3,200	2,000	3,500
30-43	Utilities	24,995	21,595	55,000	55,000	55,000
30-51	Office Supplies	14	-	100	100	100
30-54	Books, Pub, Subscriptions	795	795	795	795	795
	Subtotal	28,172	24,233	87,185	84,995	90,494
<u>CAPITAL OUTLAY</u>						
60-63	Improv Other Than Bldgs	-	1,860	-	-	-
	Subtotal	-	1,860	-	-	-
	<b>PROGRAM TOTAL</b>	<b>28,172</b>	<b>50,871</b>	<b>113,631</b>	<b>111,441</b>	<b>117,024</b>

FUND: COMMUNITY REDEVELOPMENT  
TRUST - 014



<u>Function</u>	<u>Department</u>	<u>Program</u>
General Government	City Manager	CRA Projects
Projects	581	8600

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY 16-17</u>	<u>Actual Expenditures FY 17-18</u>	<u>Adopted Budget FY 18-19</u>	<u>Projected Expenditures FY 18-19</u>	<u>Adopted Budget FY 19-20</u>
	<u>CRA PROJECTS</u>					
581-60-21	Lake Eustis Seawall Rehab	-	-	400,000	440,400	-
581-60-38	Sidewalk Program	95,068	127,269	66,469	125,546	53,376
581-60-46	Palmetto Plaza	-	23,648	-	326,435	-
581-60-47	Bay Street Drainage	-	-	-	-	145,000
581-60-48	Housing Rehabilitation	-	-	-	-	250,000
581-60-49	Street Rehabilitation	-	-	-	49,925	50,000
581-92-52	Palmetto Plaza CDBG Grant	-	70,382	-	679,619	-
581-95-43	Splash Pad	65,720	-	-	-	-
	<b>PROJECTS TOTAL</b>	<b>160,788</b>	<b>221,299</b>	<b>466,469</b>	<b>1,621,925</b>	<b>498,376</b>



**Building Services Fund**  
Summary

**Profile**  
Nonmajor Fund

Fund Type  
Revenue | Governmental  
Fund Family: Special Revenue

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual FY 16-17</u>	<u>Actual FY 17-18</u>	<u>Adopted FY 18-19</u>	<u>Projected FY 18-19</u>	<u>Adopted FY 19-20</u>
	BEGINNING FUND BALANCE	-	-	-	-	811,598
	<u>REVENUE</u>					
322-10-00	Building Permits	-	-	-	350,000	350,000
322-20-00	Plumbing Permits	-	-	-	15,000	18,000
322-30-00	Electric Permits	-	-	-	32,000	32,000
322-40-00	Gas Permits	-	-	-	500	500
322-50-00	Mechanical Permits	-	-	-	27,000	27,000
322-60-00	Driveway Permits	-	-	-	3,950	4,000
322-70-00	State Building Code	-	-	-	2,000	2,000
361-10-00	Interest Earnings	-	-	-	300	400
381-01-00	Transfer From General Fd	-	-	-	807,349	-
	<b>TOTAL REVENUE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,238,099</u>	<u>433,900</u>
	<b>TOTAL REVENUES &amp; BALANCES</b>	-	-	-	1,238,099	1,245,498
	<u>EXPENDITURES</u>					
1520-524	Building Inspection	-	-	-	343,342	521,048
524-30-48	Efficiency/Safety Permit Fee Rebates	-	-	-	-	407,659
524-30-49	Admin Support Allocation	-	-	-	83,159	83,893
	<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>426,501</u>	<u>1,012,600</u>
	REQUIRED RESERVES	-	-	-	811,598	232,898
	AVAILABLE BALANCE	-	-	-	-	-
	<b>TOTAL ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>811,598</u>	<u>232,898</u>

Note: The Building Services Fund was distinguished from the General Fund in FY18-19 and established for compliance with State Statutes



<u>Function</u>	<u>Department</u>	<u>Program</u>
General Government	Development Services 524	Building Inspection 1520

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<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY16-17</u>	Actual Expenditures <u>FY17-18</u>	Adopted Budget <u>FY18-19</u>	Projected Expenditures <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	-	-	-	67,059	67,059
10-14	Overtime	-	-	-	2,500	2,500
10-16	Bonus	-	-	-	200	200
10-21	FICA Tax	-	-	-	5,336	5,336
10-23	Life & Health Insurance	-	-	-	21,430	22,071
10-24	ICMA Retirement	-	-	-	4,186	4,186
	Subtotal	-	-	-	100,711	101,354
<u>OPERATING</u>						
30-34	Other Contractual Services	-	-	-	227,721	360,000
30-40	Travel & Per Diem	-	-	-	1,200	1,560
30-41	Communication Services	-	-	-	920	240
30-42	Transportation & Postage	-	-	-	500	250
30-46	Repair & Maintenance	-	-	-	2,160	12,160
30-47	Printing & Binding	-	-	-	600	600
30-48	Promotional Activities	-	-	-	-	1,100
30-51	Office Supplies	-	-	-	2,000	1,000
30-52	Operating Supplies	-	-	-	4,800	9,700
30-54	Books, Pub, Subscriptions	-	-	-	430	484
30-55	Employee Study Expense	-	-	-	800	2,100
30-56	Vehicle Repair & Maint	-	-	-	1,500	500
	Subtotal	-	-	-	242,631	389,694
<u>CAPITAL OUTLAY</u>						
60-62	Buildings	-	-	-	-	30,000
	Subtotal	-	-	-	-	30,000
	<b>PROGRAM TOTAL</b>	-	-	-	<b>343,342</b>	<b>521,048</b>

Note: Capital requests include \$30,000 for department modifications per the Capital Improvement Plan





Fund Type

Stormwater Utility | Governmental  
Fund Family: Special Revenue

Stormwater Utility Revenue Fund  
Summary

Profile  
Major Fund

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual FY16-17</u>	<u>Actual FY17-18</u>	<u>Adopted FY18-19</u>	<u>Projected FY18-19</u>	<u>Adopted FY19-20</u>
	BEGINNING FUND BALANCE	1,018,942	1,121,598	644,900	1,177,389	241,128
	<u>REVENUE</u>					
343-90-10	Stormwater Utility Fees	814,412	821,113	815,000	825,000	828,000
361-10-00	Interest Earnings	3,132	6,461	4,350	4,200	5,000
369-30-00	Other Miscellaneous	-	1,000	-	-	-
	<b>TOTAL REVENUE</b>	<b>817,544</b>	<b>828,574</b>	<b>819,350</b>	<b>829,200</b>	<b>833,000</b>
	<b>TOTAL REVENUES &amp; BALANCES</b>	<b>1,836,486</b>	<b>1,950,172</b>	<b>1,464,250</b>	<b>2,006,589</b>	<b>1,074,128</b>
	<u>EXPENDITURES</u>					
3700	Administration	24,434	24,828	48,992	27,325	51,957
3710	Street Sweep & Drain Maint	222,783	242,769	373,358	331,366	346,982
3720	Stormwater Projects	191,528	236,995	282,000	1,121,983	230,000
90-18	Bad Debt Write-Off	3,434	8,191	10,000	10,000	10,000
91-13	Transfer To Street Imp Fd	260,000	260,000	260,000	260,000	260,000
	Contingency	-	-	-	-	43,015
92-17	Termination Pay	12,709	-	5,000	14,787	1,896
	<b>TOTAL EXPENDITURES</b>	<b>714,888</b>	<b>772,783</b>	<b>979,350</b>	<b>1,765,461</b>	<b>943,850</b>
	<b>OPERATING RESERVES</b>	<b>89,913</b>	<b>88,438</b>	<b>109,338</b>	<b>109,338</b>	<b>113,463</b>
	<b>AVAILABLE BALANCE</b>	<b>1,031,685</b>	<b>1,088,951</b>	<b>375,562</b>	<b>131,790</b>	<b>16,815</b>
	<b>TOTAL ENDING FUND BALANCE</b>	<b>1,121,598</b>	<b>1,177,389</b>	<b>484,900</b>	<b>241,128</b>	<b>130,278</b>





Function  
Public Works

Department  
Public Works - Stormwater  
538

Department  
Overview  
Description | Goals | Objectives

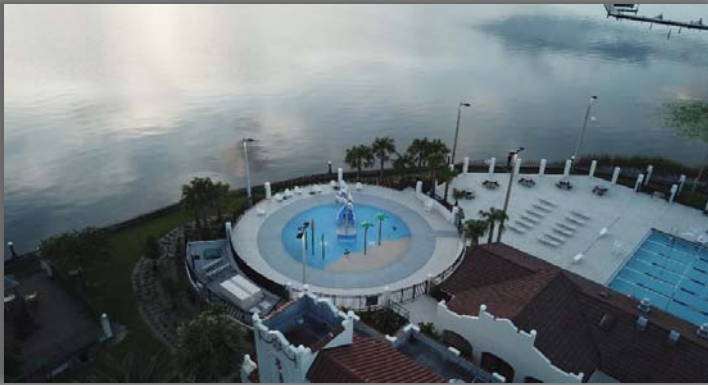
**Department Description**

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.





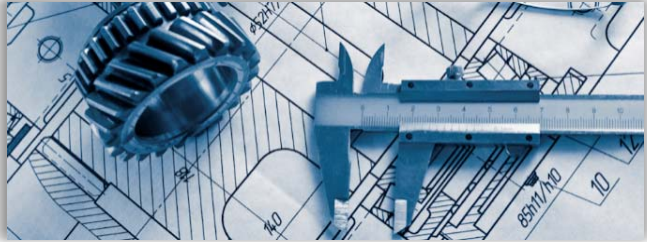



Function  
Public Works

Department  
Public Works - Stormwater  
538

Department  
Summary  
Programs | Capital | Positions

<u>Program</u>	<u>Title</u>	<u>Budget By Program</u>	<u>FTE Positions</u>
3700	Administration	51,957	-
3710	Street Sweep & Drain Maint	346,982	4
3720	Stormwater Projects	230,000	-
	Non-Departmental	314,911	-
	<b>Department Total</b>	<b>943,850</b>	<b>4</b>






**Capital Requests**

None

**Total** -



<u>Summary by Category</u>	<u>Actual FY16-17</u>	<u>Actual FY17-18</u>	<u>Adopted FY18-19</u>	<u>Projected FY18-19</u>	<u>Adopted FY19-20</u>
Personal Services	170,974	192,421	264,880	257,741	261,504
Operating Expenses	76,243	63,612	134,470	77,950	137,435
<b>Subtotal</b>	<b>247,217</b>	<b>256,033</b>	<b>399,350</b>	<b>335,691</b>	<b>398,939</b>
Capital Outlay	191,528	248,559	305,000	1,144,983	230,000
Other Expense	276,143	268,191	275,000	284,787	314,911
<b>Department Total</b>	<b>714,888</b>	<b>772,783</b>	<b>979,350</b>	<b>1,765,461</b>	<b>943,850</b>

<u>Authorized Personnel</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Heavy Equipment Operator	2	2	2	2	2
Maintenance Worker I	1	1	1	1	1
Maintenance Worker II	1	1	1	1	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>



FUND: STORMWATER UTILITY - 049



Function  
Public Works

Department  
Public Works - Stormwater  
538

Program  
Administration  
3700

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY16-17</u>	Actual Expenditures <u>FY17-18</u>	Adopted Budget <u>FY18-19</u>	Projected Expenditures <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>
	<b><u>OPERATING</u></b>					
30-31	Professional Services	7,800	7,800	27,132	7,800	27,132
30-32	Accounting & Auditing	2,678	2,615	2,725	2,725	2,725
30-40	Travel & Per Diem	-	-	1,000	-	1,000
30-45	Insurance	13,956	14,413	17,735	16,800	20,700
30-51	Office Supplies	-	-	100	-	100
30-52	Operating Supplies	-	-	200	-	200
30-54	Books, Pub, Subscriptions	-	-	100	-	100
	Subtotal	<u>24,434</u>	<u>24,828</u>	<u>48,992</u>	<u>27,325</u>	<u>51,957</u>
	<b>PROGRAM TOTAL</b>	<u>24,434</u>	<u>24,828</u>	<u>48,992</u>	<u>27,325</u>	<u>51,957</u>



<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Works	Public Works - Stormwater 538	Street Sweep & Drain Maint 3710

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY16-17</u>	Actual Expenditures <u>FY17-18</u>	Adopted Budget <u>FY18-19</u>	Projected Expenditures <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	114,460	135,125	181,331	175,050	175,080
10-14	Overtime	6,931	4,115	5,000	5,000	8,000
10-16	Bonus	400	300	400	400	400
10-21	FICA Tax	8,718	9,828	14,285	13,804	14,037
10-23	Life & Health Insurance	33,180	34,704	52,660	52,660	52,978
10-24	ICMA Retirement	7,285	8,349	11,204	10,827	11,009
	Subtotal	<u>170,974</u>	<u>192,421</u>	<u>264,880</u>	<u>257,741</u>	<u>261,504</u>
<b><u>OPERATING</u></b>						
30-34	Other Contractual Services	5,011	3,933	4,900	4,050	4,900
30-40	Travel & Per Diem	-	-	500	-	500
30-41	Communication Services	634	500	700	500	700
30-46	Repair & Maintenance	9,307	10,975	32,500	15,050	32,500
30-49	Other Current Charges	23,306	937	11,900	5,050	11,900
30-51	Office Supplies	114	59	100	75	100
30-52	Operating Supplies	13,228	17,124	27,378	17,150	27,378
30-55	Employee Study Expense	209	25	1,000	250	1,000
30-56	Vehicle Repair & Maint	-	5,231	6,500	8,500	6,500
	Subtotal	<u>51,809</u>	<u>38,784</u>	<u>85,478</u>	<u>50,625</u>	<u>85,478</u>
<b><u>CAPITAL OUTLAY</u></b>						
60-64	Machinery & Equipment	-	11,564	23,000	23,000	-
	Subtotal	<u>-</u>	<u>11,564</u>	<u>23,000</u>	<u>23,000</u>	<u>-</u>
	<b>PROGRAM TOTAL</b>	<u>222,783</u>	<u>242,769</u>	<u>373,358</u>	<u>331,366</u>	<u>346,982</u>



Function  
Public Works

Department  
Public Works - Stormwater  
538

Program  
Stormwater Projects  
3720

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY16-17</u>	Actual Expenditures <u>FY17-18</u>	Adopted Budget <u>FY18-19</u>	Projected Expenditures <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>
	<b><u>CAPITAL OUTLAY</u></b>					
60-63	Stormwater Master Plan	46,701	-	-	2,551	-
60-64	Ardice, Ruleme, Kurt Imp	13,748	8,300	-	760,586	-
60-65	Gradall Equipment	95,120	-	-	-	-
60-66	Concrete Crushing	33,519	-	-	-	80,000
60-67	Tedford Storm Imp	-	29,873	-	-	-
60-68	Liberty Subd Storm Imp	-	-	-	79,500	-
60-69	Street Sweeper Replace	-	198,822	-	-	-
60-70	Buena Vista Storm Imp	-	-	212,000	212,000	-
60-71	Skid Steer Loader	-	-	70,000	67,346	-
60-72	West Woodward Imp	-	-	-	-	75,000
60-73	Exeter Street Drainage	-	-	-	-	75,000
60-85	Lakeview Study	2,440	-	-	-	-
	Subtotal	191,528	236,995	282,000	1,121,983	230,000
	<b>PROJECTS TOTAL</b>	<b>191,528</b>	<b>236,995</b>	<b>282,000</b>	<b>1,121,983</b>	<b>230,000</b>





Fund Type  
 Revenue Fund | Enterprise  
 Fund Family: Proprietary

Water & Sewer Revenue Fund  
 Summary

Profile  
 Major Fund

<u>DESCRIPTION</u>	<u>Actual FY16-17</u>	<u>Actual FY17-18</u>	<u>Adopted FY18-19</u>	<u>Projected FY18-19</u>	<u>Adopted FY19-20</u>
BEGINNING FUND BALANCE	5,175,131	6,546,968	7,929,332	8,424,090	10,868,482
TOTAL REVENUE	<u>10,533,134</u>	<u>10,489,284</u>	<u>10,419,500</u>	<u>10,702,077</u>	<u>10,962,400</u>
TOTAL REVENUES & BALANCES	15,708,265	17,036,252	18,348,832	19,126,167	21,830,882
TOTAL EXPENDITURES	<u>9,161,297</u>	<u>8,612,162</u>	<u>10,262,500</u>	<u>9,792,503</u>	<u>11,588,650</u>
OPERATING RESERVES	1,619,163	1,575,338	1,656,794	1,656,794	1,813,988
AVAILABLE BALANCE	4,927,805	6,848,752	6,429,538	7,676,870	8,428,244
TOTAL ENDING FUND BALANCE	<u>6,546,968</u>	<u>8,424,090</u>	<u>8,086,332</u>	<u>9,333,664</u>	<u>10,242,232</u>

Note: Adopted FY19-20 beginning balance includes \$1,534,818 from investment maturities



Fund Type  
Revenue Fund | Enterprise

Water & Sewer Revenue Fund  
Revenue

Profile  
Major Fund

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Revenue FY16-17</u>	<u>Actual Revenue FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Revenue FY18-19</u>	<u>Adopted Budget FY19-20</u>
<u>WATER REVENUES</u>						
340-30-10	Water Sales	4,614,826	4,298,416	4,398,500	4,547,428	4,624,700
340-30-11	Water Sales Sorrento Hills	340,777	307,135	296,900	342,342	348,100
340-30-12	Water Sales Heathrow	53,086	52,129	53,400	59,750	60,700
340-30-20	Water Service Charges	85,570	77,205	71,400	85,890	87,300
340-30-30	Water Tapping Charges	209,587	439,013	293,800	212,698	300,000
340-30-40	Reclaimed Water Sales	423,799	372,151	366,800	398,520	405,200
340-30-50	Backflow Prevention	8,825	14,975	10,900	9,250	9,400
	Subtotal	5,736,470	5,561,024	5,491,700	5,655,878	5,835,400
<u>WASTEWATER REVENUES</u>						
340-50-10	Sewer Service Charges	4,290,960	4,434,135	4,469,300	4,527,996	4,604,900
340-50-11	Sewer Service Sorrento	162,328	158,421	160,400	165,288	168,000
340-50-12	Sewer Service Heathrow	57,999	64,011	66,000	70,998	72,000
340-50-20	Sewer Tapping Charges	19,675	17,240	16,700	13,900	14,100
	Subtotal	4,530,962	4,673,807	4,712,400	4,778,182	4,859,000
<u>FINES &amp; FORFEITURES</u>						
354-30-00	Penalties	171,466	179,508	170,000	187,674	190,000
354-40-01	Water Violations	3,690	-	5,000	3,000	3,000
	Subtotal	175,156	179,508	175,000	190,674	193,000
<u>MISCELLANEOUS</u>						
361-10-00	Interest Earnings	20,711	59,937	35,400	68,987	70,000
364-30-00	Sale of Fixed Assets	(11,495)	-	-	-	-
369-30-00	Miscellaneous	75,450	10,223	-	5,071	-
369-50-00	Bad Debt Recovery	5,880	4,785	5,000	3,285	5,000
	Subtotal	90,546	74,945	40,400	77,343	75,000
	<b>TOTAL REVENUES</b>	<b>10,533,134</b>	<b>10,489,284</b>	<b>10,419,500</b>	<b>10,702,077</b>	<b>10,962,400</b>



**Fund Type** Water & Sewer Revenue Fund **Profile**  
**Revenue Fund | Enterprise** **Program Expenses by Department** **Major Fund**

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<b><u>PUBLIC UTILITIES</u></b>						
536-3100	Administration	448,825	463,357	537,176	523,159	533,510
536-3120	Customer Service	476,687	501,209	598,177	561,435	622,739
536-3130	Meter Reading	202,296	218,459	229,921	225,101	246,751
	Subtotal	1,127,808	1,183,025	1,365,274	1,309,695	1,403,000
<b><u>WATER</u></b>						
533-3300	Administration	217,468	219,944	289,430	284,800	294,445
533-3310	Water Treatment	543,264	562,922	685,716	639,446	713,674
533-3320	Distribution	793,997	789,481	986,356	915,070	1,013,865
533-3330	Ground Maintenance	90,819	69,960	127,691	120,180	114,845
533-3340	Backflow/Conservation	53,418	61,911	79,319	69,459	80,894
533-3360	Eastern Water System	131,769	118,116	171,432	175,219	215,153
533-3370	Reclaimed Distribution	4,795	-	5,480	5,480	5,480
	Subtotal	1,835,530	1,822,334	2,345,424	2,209,654	2,438,356
<b><u>WASTEWATER</u></b>						
535-3500	Administration	152,341	187,495	176,077	175,597	185,864
535-3510	Collection & Lift Station	483,955	519,649	552,925	531,492	549,098
535-3520	Treatment	570,716	709,297	857,841	774,886	833,995
535-3530	Laboratory	154,735	192,117	187,208	181,751	204,621
535-3540	Reclaimed	131,477	207,302	234,823	211,493	267,560
535-3550	Sludge Disposal	126,630	162,967	174,500	154,825	166,000
535-3560	Eastern Wastewater Plant	176,104	211,065	245,157	191,700	285,656
535-3570	Environmental Compliance	52,420	59,166	62,024	60,149	64,966
535-3580	Eastern Lift Stations	50,347	56,146	87,345	86,420	83,787
	Subtotal	1,898,725	2,305,204	2,577,900	2,368,313	2,641,547
<b><u>NON-DEPARTMENTAL</u></b>						
536-8100	Transfer - General Fd	1,500,000	1,500,000	1,800,000	1,800,000	1,800,000
536-8100	Transfer - W&S R&R Fd	517,237	950,900	937,700	937,700	1,932,700
536-8100	Transfer - Impact Fee Fd	-	520,000	600,000	600,000	600,000
536-8400	Contingencies	73,866	157,216	187,000	95,000	263,895
536-8500	Insurance & Other	2,208,131	173,483	449,202	472,141	509,152
	Total Non-Departmental	4,299,234	3,301,599	3,973,902	3,904,841	5,105,747
	<b>TOTAL EXPENSE</b>	<b>9,161,297</b>	<b>8,612,162</b>	<b>10,262,500</b>	<b>9,792,503</b>	<b>11,588,650</b>





Function  
Public Utilities

Department  
Public Utilities  
536

Department  
Overview  
Description | Goals | Objectives

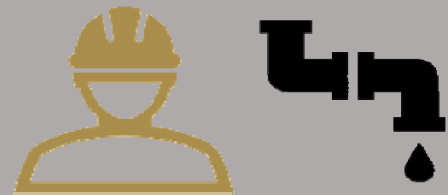
**Department Description**

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's Strategic Plan Goal #3, 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. As well, the Department will continue to stay informed as to the best practices and technologies with regards to billing and revenue collection and will implement whenever possible.









Function  
Public Utilities

Department  
Public Utilities  
536

Department  
Summary  
Programs | Capital | Positions

<u>Program</u>	<u>Title</u>	<u>Budget By Program</u>	<u>FTE Positions</u>			
3100	Administration	533,510	5	 		
3120	Customer Service	622,739	7			
3130	Meter Reading	246,751	4			
<b>Department Total</b>		<b>1,403,000</b>	<b>16</b>			
				<b>Capital Requests</b>		
				None		
				<b>TOTAL</b>		
				-		
<u>Summary by Category</u>		<u>Actual FY16-17</u>	<u>Actual FY17-18</u>	<u>Adopted FY18-19</u>	<u>Projected FY18-19</u>	<u>Adopted FY19-20</u>
Personal Services		926,387	939,370	992,998	986,887	1,046,647
Operating Expenses		201,421	243,655	339,776	289,912	356,353
Subtotal		1,127,808	1,183,025	1,332,774	1,276,799	1,403,000
Capital Outlay		-	-	32,500	32,896	-
<b>Department Total</b>		<b>1,127,808</b>	<b>1,183,025</b>	<b>1,365,274</b>	<b>1,309,695</b>	<b>1,403,000</b>
<u>Authorized Personnel</u>		<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Public Works Director		1	1	1	1	1
Assistant Project Manager		1	1	1	1	1
Civil Engineer		1	1	1	1	1
Customer Service Manager		1	1	1	1	1
Customer Service Supervisor		1	1	1	1	1
Customer Service Representative I		-	3	3	2	2
Customer Service Representative II		4	1	1	2	2
Billing Clerk		1	1	1	1	1
Field Customer Service Rep		2	2	2	2	2
Meter Reader I		1	1	1	1	1
Meter Reader II		1	1	1	1	1
GIS Engineering Specialist		1	1	1	1	1
Administrative Assistant		1	1	1	1	1
<b>Total</b>		<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>



Function  
Public Utilities

Department  
Public Utilities  
536

Program  
Administration  
3100

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	318,584	323,702	333,505	333,505	344,600
10-14	Overtime	6,867	4,984	5,500	5,500	9,500
10-16	Bonus	500	500	500	500	500
10-21	FICA Tax	24,367	26,000	25,973	25,973	27,127
10-22	Florida Retirement	4,752	5,074	5,494	5,494	5,500
10-23	Life & Health Insurance	49,770	51,923	53,572	53,572	55,178
10-24	ICMA Retirement	14,644	15,608	16,710	16,710	16,883
	Subtotal	419,484	427,791	441,254	441,254	459,288
<u>OPERATING</u>						
30-31	Professional Services	5,894	114	24,000	24,000	24,000
30-40	Travel & Per Diem	2,002	1,144	3,000	1,575	3,000
30-41	Communication Services	4,216	4,832	4,500	4,500	4,800
30-42	Transportation & Postage	30	53	182	55	182
30-46	Repair & Maintenance	3,454	3,166	5,000	3,175	5,500
30-47	Printing & Binding	1,756	2,890	3,000	2,350	3,000
30-51	Office Supplies	1,124	1,160	2,040	1,175	2,040
30-52	Operating Supplies	6,737	18,394	18,000	15,050	20,000
30-54	Books, Pub, Subscriptions	994	1,351	2,500	2,050	2,500
30-55	Employee Study Expense	3,134	1,238	5,000	2,175	5,000
30-56	Vehicle Repair & Maint	-	1,224	4,200	1,250	4,200
	Subtotal	29,341	35,566	71,422	57,355	74,222
<u>CAPITAL OUTLAY</u>						
60-64	Machinery & Equipment	-	-	24,500	24,550	-
	Subtotal	-	-	24,500	24,550	-
	<b>PROGRAM TOTAL</b>	<b>448,825</b>	<b>463,357</b>	<b>537,176</b>	<b>523,159</b>	<b>533,510</b>





Function  
Public Utilities

Department  
Public Utilities  
536

Program  
Customer Service  
3120

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	216,598	214,545	235,573	232,050	251,815
10-14	Overtime	-	-	1,000	-	1,000
10-16	Bonus	700	600	700	700	700
10-21	FICA Tax	15,704	15,637	18,153	17,805	19,394
10-22	Florida Retirement	2,613	2,799	3,027	3,027	3,291
10-23	Life & Health Insurance	68,019	68,289	75,001	74,050	77,248
10-24	ICMA Retirement	10,882	10,723	12,039	11,750	12,880
	Subtotal	314,516	312,593	345,493	339,382	366,328
<u>OPERATING</u>						
30-34	Other Contractual Services	57,897	77,925	97,800	90,050	102,200
30-41	Communication Services	2,982	1,211	3,300	2,100	3,300
30-42	Transportation & Postage	54,524	55,874	61,495	57,050	65,175
30-43	Utilities	9,196	10,247	10,740	10,050	11,100
30-46	Repair & Maintenance	24,089	29,675	43,569	37,807	45,251
30-47	Printing & Binding	9,592	5,501	15,280	10,050	16,560
30-51	Office Supplies	3,856	7,164	8,450	5,550	9,250
30-55	Employee Study Expense	35	1,019	4,050	1,050	3,575
	Subtotal	162,171	188,616	244,684	213,707	256,411
<u>CAPITAL OUTLAY</u>						
60-64	Machinery & Equipment	-	-	8,000	8,346	-
	Subtotal	-	-	8,000	8,346	-
	<b>PROGRAM TOTAL</b>	<b>476,687</b>	<b>501,209</b>	<b>598,177</b>	<b>561,435</b>	<b>622,739</b>

FUND: WATER & SEWER - 040



Function  
Public Utilities

Department  
Public Utilities  
536

Program  
Meter Reading  
3130

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	131,120	133,835	138,867	138,867	150,743
10-14	Overtime	3,022	3,825	4,500	4,500	4,500
10-16	Bonus	400	400	400	400	400
10-21	FICA Tax	10,131	11,209	10,999	10,999	11,907
10-23	Life & Health Insurance	39,816	41,539	42,858	42,858	44,142
10-24	ICMA Retirement	7,898	8,178	8,627	8,627	9,339
	Subtotal	192,387	198,986	206,251	206,251	221,031
<b><u>OPERATING</u></b>						
30-41	Communication Services	1,548	1,732	2,500	1,850	2,760
30-46	Repair & Maintenance	1,860	1,403	5,050	2,550	5,475
30-52	Operating Supplies	6,501	14,221	12,400	12,400	13,765
30-55	Employee Study Expense	-	-	1,320	-	1,320
30-56	Vehicle Repair & Maint	-	2,117	2,400	2,050	2,400
	Subtotal	9,909	19,473	23,670	18,850	25,720
	<b>PROGRAM TOTAL</b>	<b>202,296</b>	<b>218,459</b>	<b>229,921</b>	<b>225,101</b>	<b>246,751</b>



Function  
Public Utilities

Department  
Water  
533

Department  
Overview  
Description | Goals | Objectives

**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  
Public Utilities

Department  
Water  
533

Department  
Summary  
Programs | Capital | Positions

<u>Program</u>	<u>Title</u>	<u>Budget By Program</u>	<u>FTE Positions</u>
3300	Administration	294,445	2
3310	Water Treatment	713,674	4
3320	Distribution	1,013,865	12
3330	Ground Maintenance	114,845	2
3340	Backflow/Conservation	80,894	1
3360	Eastern Water System	215,153	1
3370	Reclaimed Distribution	5,480	-
<b>Department Total</b>		<b>2,438,356</b>	<b>22</b>



**Capital Requests**

Portable Flowmeter	\$	10,000
Handheld GPS Rangefinder		15,000
Sewer Camera Transporter		23,500
Haselton WTP Roof Replace		7,000
CR44 WTP Main Breaker		24,000
CR44 WTP Controller		24,800
<b>TOTAL</b>		<b>104,300</b>

<u>Summary by Category</u>	<u>Actual FY16-17</u>	<u>Actual FY17-18</u>	<u>Adopted FY18-19</u>	<u>Projected FY18-19</u>	<u>Adopted FY19-20</u>
Personal Services	1,139,249	1,106,399	1,271,584	1,244,892	1,326,476
Operating Expenses	670,835	698,032	1,020,840	891,845	1,007,580
Subtotal	1,810,084	1,804,431	2,292,424	2,136,737	2,334,056
Capital Outlay	25,446	17,903	53,000	72,917	104,300
<b>Department Total</b>	<b>1,835,530</b>	<b>1,822,334</b>	<b>2,345,424</b>	<b>2,209,654</b>	<b>2,438,356</b>

<u>Authorized Personnel</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Water Superintendent	1	1	1	1	1
Senior Staff Assistant	1	1	1	1	1
Utility Supervisor	2	2	2	2	2
Lead Operator	1	1	1	1	1
Operator B	1	1	1	1	1
Operator C-II	1	1	1	1	1
Operator Trainee	1	1	1	1	1
Utility Foreman	1	1	1	1	1
Utility Lead Worker	1	1	1	1	1
Utility Worker I	-	2	2	2	2
Utility Worker II	1	-	-	-	-
Utility Worker III	2	3	3	2	2
Utility Line Locator Tech	-	1	1	1	1
Heavy Equipment Operator	1	1	1	1	1
Maintenance Worker I	6	3	3	4	4
Maintenance Worker II	1	1	1	1	1
Water Conservation Tech	1	1	1	1	1
<b>Total</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>



Function  
Public Utilities

Department  
Water  
533

Program  
Administration  
3300

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	99,770	100,096	103,134	103,134	107,572
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	6,990	7,692	7,906	7,906	8,245
10-22	Florida Retirement	4,338	1,451	-	-	-
10-23	Life & Health Insurance	19,908	19,915	21,429	21,429	22,071
10-24	ICMA Retirement	4,149	5,275	6,201	6,201	6,467
	Subtotal	135,355	134,629	138,870	138,870	144,555
<u>OPERATING</u>						
30-31	Professional Services	26,287	26,128	80,130	80,130	54,330
30-34	Other Contractual Services	18,758	10,755	11,580	10,775	16,280
30-40	Travel & Per Diem	-	-	1,000	-	1,000
30-41	Communication Services	1,460	1,189	2,200	1,350	2,200
30-42	Transportation & Postage	1,059	1,259	1,400	1,175	1,400
30-43	Utilities	6,577	6,870	12,400	6,875	12,400
30-46	Repair & Maintenance	2,202	6,021	3,200	3,200	3,200
30-47	Printing & Binding	646	632	1,500	650	1,000
30-48	Promotional Activities	2,840	2,154	4,000	2,850	4,000
30-51	Office Supplies	1,233	2,088	2,500	2,100	2,500
30-52	Operating Supplies	2,598	14,372	16,350	14,375	14,050
30-54	Books, Pub, Subscriptions	849	705	2,900	850	6,430
30-55	Employee Study Expense	415	-	1,500	3,100	4,200
30-56	Vehicle Repair & Maint	-	114	1,900	500	1,900
	Subtotal	64,924	72,287	142,560	127,930	124,890
<u>CAPITAL OUTLAY</u>						
60-63	Improv Other Than Bldgs	17,189	-	-	-	-
60-64	Machinery & Equipment	-	13,028	8,000	18,000	25,000
	Subtotal	17,189	13,028	8,000	18,000	25,000
	<b>PROGRAM TOTAL</b>	<b>217,468</b>	<b>219,944</b>	<b>289,430</b>	<b>284,800</b>	<b>294,445</b>



<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Utilities	Water 533	Water Treatment 3310

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY16-17</u>	Actual Expenditures <u>FY17-18</u>	Adopted Budget <u>FY18-19</u>	Projected Expenditures <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	159,110	165,366	174,785	174,785	183,932
10-14	Overtime	8,086	5,567	9,000	6,850	9,000
10-16	Bonus	400	400	400	400	400
10-21	FICA Tax	11,960	11,763	14,091	13,926	14,790
10-23	Life & Health Insurance	39,816	41,539	42,858	42,858	44,142
10-24	ICMA Retirement	10,044	10,181	11,052	10,922	11,600
	Subtotal	229,416	234,816	252,186	249,741	263,864
<u>OPERATING</u>						
30-31	Professional Services	6,500	-	-	-	-
30-34	Other Contractual Services	16,930	13,142	29,650	19,250	15,090
30-40	Travel & Per Diem	890	1,306	2,000	1,350	2,000
30-41	Communication Services	6,406	6,979	6,480	6,480	7,850
30-43	Utilities	180,054	164,246	200,000	180,075	200,000
30-46	Repair & Maintenance	52,100	62,583	90,500	79,050	77,000
30-52	Operating Supplies	43,892	70,587	87,000	80,050	82,000
30-54	Books, Pub, Subscriptions	230	-	450	150	120
30-55	Employee Study Expense	3,746	954	3,000	2,800	3,000
30-56	Vehicle Repair & Maint	-	8,309	6,950	3,000	6,950
	Subtotal	310,748	328,106	426,030	372,205	394,010
<u>CAPITAL OUTLAY</u>						
60-62	Buildings	-	-	-	-	7,000
60-63	Improv Other Than Bldgs	-	-	-	-	48,800
60-64	Machinery & Equipment	3,100	-	7,500	17,500	-
	Subtotal	3,100	-	7,500	17,500	55,800
	<b>PROGRAM TOTAL</b>	<b>543,264</b>	<b>562,922</b>	<b>685,716</b>	<b>639,446</b>	<b>713,674</b>



Function  
Public Utilities

Department  
Water  
533

Program  
Distribution  
3320

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	389,120	373,779	443,828	433,050	463,367
10-14	Overtime	14,344	10,073	15,000	12,050	15,000
10-16	Bonus	1,100	1,100	1,200	1,200	1,200
10-21	FICA Tax	29,095	29,097	35,193	34,142	36,687
10-23	Life & Health Insurance	115,300	115,086	128,573	123,400	132,426
10-24	ICMA Retirement	23,708	23,202	27,602	26,778	28,775
	Subtotal	572,667	552,337	651,396	630,620	677,455
<u>OPERATING</u>						
30-31	Professional Services	59,000	59,000	62,000	60,000	62,000
30-40	Travel & Per Diem	1,324	1,451	3,500	1,450	3,500
30-41	Communication Services	7,291	7,268	7,500	7,275	10,000
30-46	Repair & Maintenance	113,328	98,926	143,000	125,000	151,000
30-52	Operating Supplies	32,945	53,981	69,000	61,050	54,200
30-54	Books, Pub, Subscriptions	260	449	960	450	710
30-55	Employee Study Expense	2,025	1,533	4,000	2,050	4,000
30-56	Vehicle Repair & Maint	-	9,661	27,500	9,675	27,500
	Subtotal	216,173	232,269	317,460	266,950	312,910
<u>CAPITAL OUTLAY</u>						
60-64	Machinery & Equipment	5,157	4,875	17,500	17,500	23,500
	Subtotal	5,157	4,875	17,500	17,500	23,500
	<b>PROGRAM TOTAL</b>	<b>793,997</b>	<b>789,481</b>	<b>986,356</b>	<b>915,070</b>	<b>1,013,865</b>





<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Utilities	Water 533	Ground Maintenance 3330

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY16-17</u>	Actual Expenditures <u>FY17-18</u>	Adopted Budget <u>FY18-19</u>	Projected Expenditures <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	55,214	39,032	60,789	60,789	65,226
10-14	Overtime	4,327	2,565	4,000	3,450	4,000
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	4,570	3,197	4,973	4,929	5,312
10-23	Life & Health Insurance	19,908	13,671	21,429	21,429	22,071
10-24	ICMA Retirement	3,572	2,496	3,900	3,866	4,166
	Subtotal	87,791	61,161	95,291	94,663	100,975
<u>OPERATING</u>						
30-41	Communication Services	70	-	-	-	-
30-46	Repair & Maintenance	1,396	2,099	3,500	1,400	3,500
30-52	Operating Supplies	1,562	5,813	7,900	3,700	9,370
30-56	Vehicle Repair & Maint	-	887	1,000	500	1,000
	Subtotal	3,028	8,799	12,400	5,600	13,870
<u>CAPITAL OUTLAY</u>						
60-64	Machinery & Equipment	-	-	20,000	19,917	-
	Subtotal	-	-	20,000	19,917	-
	<b>PROGRAM TOTAL</b>	<b>90,819</b>	<b>69,960</b>	<b>127,691</b>	<b>120,180</b>	<b>114,845</b>



<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Utilities	Water 533	Backflow/Conservation 3340

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY16-17</u>	Actual Expenditures <u>FY17-18</u>	Adopted Budget <u>FY18-19</u>	Projected Expenditures <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	31,323	36,844	40,222	40,222	42,532
10-14	Overtime	692	(97)	1,000	1,000	1,000
10-16	Bonus	100	100	100	100	100
10-21	FICA Tax	2,385	2,783	3,162	3,162	3,338
10-23	Life & Health Insurance	9,954	10,385	10,715	10,715	11,036
10-24	ICMA Retirement	1,896	2,189	2,480	2,480	2,618
	Subtotal	46,350	52,204	57,679	57,679	60,624
<u>OPERATING</u>						
30-40	Travel & Per Diem	-	-	500	-	500
30-41	Communication Services	485	630	450	450	900
30-42	Transportation & Postage	1,656	1,677	2,000	1,680	2,000
30-46	Repair & Maintenance	1,412	2,905	11,220	5,050	9,000
30-47	Printing & Binding	1,590	1,598	2,000	1,600	2,000
30-51	Office Supplies	10	9	100	75	-
30-52	Operating Supplies	1,800	2,451	3,750	2,475	4,250
30-54	Books, Pub, Subscriptions	30	-	100	-	100
30-55	Employee Study Expense	85	-	500	-	500
30-56	Vehicle Repair & Maint	-	437	1,020	450	1,020
	Subtotal	7,068	9,707	21,640	11,780	20,270
	<b>PROGRAM TOTAL</b>	<b>53,418</b>	<b>61,911</b>	<b>79,319</b>	<b>69,459</b>	<b>80,894</b>



<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Utilities	Water 533	Eastern Water System 3360

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures FY16-17	Actual Expenditures FY17-18	Adopted Budget FY18-19	Projected Expenditures FY18-19	Adopted Budget FY19-20
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	46,698	51,535	51,485	51,485	53,703
10-14	Overtime	4,553	2,380	6,000	3,500	6,000
10-16	Bonus	100	100	100	100	100
10-21	FICA Tax	3,294	3,663	4,406	4,214	4,575
10-23	Life & Health Insurance	9,954	10,385	10,715	10,715	11,036
10-24	ICMA Retirement	3,071	3,189	3,456	3,305	3,589
	Subtotal	67,670	71,252	76,162	73,319	79,003
<u>OPERATING</u>						
30-31	Professional Services	4,000	-	21,000	41,000	39,000
30-34	Other Contractual Services	775	4,670	3,750	3,750	2,870
30-40	Travel & Per Diem	-	-	700	-	700
30-41	Communication Services	1,248	1,550	1,650	1,550	2,000
30-43	Utilities	21,312	22,146	29,000	29,000	29,000
30-46	Repair & Maintenance	30,231	10,171	24,500	17,550	44,500
30-52	Operating Supplies	6,373	7,946	12,750	8,050	16,250
30-54	Books, Pub, Subscriptions	75	-	120	100	30
30-55	Employee Study Expense	85	-	700	500	700
30-56	Vehicle Repair & Maint	-	381	1,100	400	1,100
	Subtotal	64,099	46,864	95,270	101,900	136,150
	<b>PROGRAM TOTAL</b>	<b>131,769</b>	<b>118,116</b>	<b>171,432</b>	<b>175,219</b>	<b>215,153</b>

FUND: WATER & SEWER - 040



<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Utilities	Water 533	Reclaimed Distribution 3370

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<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY16-17</u>	Actual Expenditures <u>FY17-18</u>	Adopted Budget <u>FY18-19</u>	Projected Expenditures <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>
	<u>OPERATING</u>					
30-46	Repair & Maintenance	4,795	-	5,480	5,480	5,480
	Subtotal	4,795	-	5,480	5,480	5,480
	PROGRAM TOTAL	4,795	-	5,480	5,480	5,480



**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  
Public Utilities

Department  
Wastewater  
535

Department  
Summary  
Programs | Capital | Positions

<u>Program</u>	<u>Title</u>	<u>Budget By Program</u>	<u>FTE Positions</u>		
3500	Administration	185,864	2		
3510	Collection & Lift Station	549,098	3		
3520	Treatment	833,995	6		
3530	Laboratory	204,621	2		
3540	Reclaimed	267,560	1		
3550	Sludge Disposal	166,000	-		
3560	Eastern Wastewater Plant	285,656	2		
3570	Environmental Compliance	64,966	1		
3580	Eastern Lift Stations	83,787	1		
Department Total		2,641,547	18		
				<b>Capital Requests</b>	
				Admin Building Flooring	\$ 8,000
				A/C Replacements	12,800
				Chain Drive Gate Operator	8,500
				Anoxic Mixers	19,200
				Autoclave	8,800
				Reclaim Transfer Pump	15,000
				Portable Valve Actuator	8,000
				Small Tractor/Backhoe	24,000
				Equipment Barn	20,000
				All Terrain Vehicle	14,000
				LS 31 Submersible Pump	18,000
				<b>TOTAL</b>	<b>156,300</b>

<u>Summary by Category</u>	<u>Actual FY16-17</u>	<u>Actual FY17-18</u>	<u>Adopted FY18-19</u>	<u>Projected FY18-19</u>	<u>Adopted FY19-20</u>
Personal Services	1,037,902	1,093,132	1,156,655	1,112,768	1,195,276
Operating Expenses	819,595	1,062,912	1,209,120	1,072,320	1,289,971
Subtotal	1,857,497	2,156,044	2,365,775	2,185,088	2,485,247
Capital Outlay	41,228	149,160	212,125	183,225	156,300
Department Total	1,898,725	2,305,204	2,577,900	2,368,313	2,641,547

<u>Authorized Personnel</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Wastewater Superintendent	1	1	1	1	1
Senior Staff Assistant	1	1	1	1	1
Lift Station Operator	2	2	2	2	2
Lift Station Mechanic	1	1	1	1	1
Utility Supervisor	1	1	1	1	1
Utility Foreman	1	1	1	1	1
Utility Worker II	1	1	1	1	1
Utility Worker III	1	1	1	1	1
Lead Operator	1	1	1	1	1
Operator Trainee	1	-	-	-	-
Operator A	1	3	3	2	2
Operator B	2	-	-	-	-
Operator C-I	-	1	1	2	2
Operator C-II	1	1	1	1	1
Laboratory Manager	1	1	1	1	1
Laboratory Tech	1	1	1	1	1
Environmental Compliance Inspector	1	1	1	1	1
<b>Total</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>



Function  
Public Utilities

Department  
Wastewater  
535

Program  
Administration  
3500

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	106,327	113,975	117,416	117,416	121,853
10-14	Overtime	-	-	100	100	100
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	8,113	10,476	9,006	9,006	9,345
10-22	Florida Retirement	8,781	10,118	10,952	10,952	11,400
10-23	Life & Health Insurance	19,908	20,769	21,429	21,429	22,071
10-24	ICMA Retirement	1,965	2,251	2,374	2,374	2,495
	Subtotal	145,294	157,789	161,477	161,477	167,464
<u>OPERATING</u>						
30-31	Professional Services	194	13,586	2,500	3,645	3,000
30-34	Other Contractual Services	1,493	7,689	2,700	2,700	2,500
30-40	Travel & Per Diem	312	992	1,000	1,000	1,000
30-41	Communication Services	1,407	1,075	1,300	1,250	1,300
30-42	Transportation & Postage	50	156	300	175	300
30-46	Repair & Maintenance	398	198	400	200	400
30-51	Office Supplies	1,799	2,443	2,500	2,150	2,500
30-52	Operating Supplies	1,334	3,131	2,500	2,500	5,600
30-55	Employee Study Expense	60	274	1,000	300	1,000
30-56	Vehicle Repair & Maint	-	162	400	200	800
	Subtotal	7,047	29,706	14,600	14,120	18,400
	<b>PROGRAM TOTAL</b>	<b>152,341</b>	<b>187,495</b>	<b>176,077</b>	<b>175,597</b>	<b>185,864</b>





Function  
Public Utilities

Department  
Wastewater  
535

Program  
Collection & Lift Station  
3510

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	118,231	129,529	129,733	129,733	135,306
10-14	Overtime	16,257	2,657	9,350	6,200	9,350
10-16	Bonus	300	300	300	300	300
10-21	FICA Tax	9,869	9,871	10,664	10,421	11,090
10-22	Florida Retirement	7,959	8,068	8,542	8,542	8,600
10-23	Life & Health Insurance	29,033	31,154	32,144	32,144	33,107
10-24	ICMA Retirement	1,778	2,102	2,152	2,152	2,500
	Subtotal	183,427	183,681	192,885	189,492	200,253
<b><u>OPERATING</u></b>						
30-31	Professional Services	-	-	22,500	24,500	22,500
30-34	Other Contractual Services	153,137	159,701	170,040	160,000	170,040
30-40	Travel & Per Diem	912	1,472	1,500	1,500	1,500
30-41	Communication Services	3,786	5,174	7,000	6,000	7,000
30-43	Utilities	49,848	57,597	57,000	57,000	57,000
30-46	Repair & Maintenance	45,569	55,440	52,000	45,000	61,905
30-52	Operating Supplies	46,151	26,319	22,000	20,000	23,100
30-55	Employee Study Expense	1,125	1,677	1,800	1,800	1,800
30-56	Vehicle Repair & Maint	-	1,998	2,000	2,000	4,000
	Subtotal	300,528	309,378	335,840	317,800	348,845
<b><u>CAPITAL OUTLAY</u></b>						
60-64	Machinery & Equipment	-	26,590	24,200	24,200	-
	Subtotal	-	26,590	24,200	24,200	-
	<b>PROGRAM TOTAL</b>	<b>483,955</b>	<b>519,649</b>	<b>552,925</b>	<b>531,492</b>	<b>549,098</b>



Function  
Public Utilities

Department  
Wastewater  
535

Program  
Treatment  
3520

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	234,098	246,354	269,084	240,050	277,886
10-14	Overtime	14,207	5,123	7,000	25,000	7,000
10-16	Bonus	500	600	600	600	600
10-21	FICA Tax	18,272	18,824	21,168	20,322	21,840
10-23	Life & Health Insurance	53,088	58,759	64,287	58,050	66,213
10-24	ICMA Retirement	14,956	15,254	16,602	15,939	17,130
	Subtotal	335,121	344,914	378,741	359,961	390,669
<b><u>OPERATING</u></b>						
30-31	Professional Services	-	-	52,500	50,000	38,000
30-34	Other Contractual Services	4,557	17,239	25,000	17,250	25,000
30-40	Travel & Per Diem	1,849	1,506	2,000	1,575	3,000
30-41	Communication Services	2,031	1,877	1,800	1,800	2,820
30-43	Utilities	109,080	149,437	146,000	140,000	164,000
30-46	Repair & Maintenance	32,567	31,036	38,000	30,000	38,000
30-52	Operating Supplies	50,488	108,174	92,100	82,000	121,606
30-55	Employee Study Expense	3,698	1,970	4,000	4,000	8,000
30-56	Vehicle Repair & Maint	-	802	1,000	500	1,000
	Subtotal	204,270	312,041	362,400	327,125	401,426
<b><u>CAPITAL OUTLAY</u></b>						
60-62	Buildings	-	-	-	10,000	-
60-63	Improv Other Than Bldgs	22,500	-	22,800	12,800	14,200
60-64	Machinery & Equipment	8,825	52,342	93,900	65,000	27,700
	Subtotal	31,325	52,342	116,700	87,800	41,900
	<b>PROGRAM TOTAL</b>	<b>570,716</b>	<b>709,297</b>	<b>857,841</b>	<b>774,886</b>	<b>833,995</b>



Function  
Public Utilities

Department  
Wastewater  
535

Program  
Laboratory  
3530

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	92,039	101,025	103,327	103,327	107,764
10-14	Overtime	-	-	150	400	150
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	7,078	8,524	7,932	7,950	8,271
10-22	Florida Retirement	3,220	5,554	6,211	6,211	6,788
10-23	Life & Health Insurance	19,908	20,769	21,429	21,429	22,071
10-24	ICMA Retirement	3,039	3,376	3,559	3,559	3,677
	Subtotal	125,484	139,448	142,808	143,076	148,921
<u>OPERATING</u>						
30-31	Professional Services	2,697	4,113	5,500	5,500	5,500
30-34	Other Contractual Services	7,858	9,375	9,500	9,500	9,500
30-40	Travel & Per Diem	1,308	1,237	1,500	1,250	1,500
30-41	Communication Services	69	38	200	75	-
30-46	Repair & Maintenance	1,143	1,299	1,400	1,400	1,400
30-52	Operating Supplies	10,768	29,668	25,400	20,250	21,000
30-54	Books, Pub, Subscriptions	-	-	150	-	150
30-55	Employee Study Expense	630	655	750	700	750
30-56	Vehicle Repair & Maint	-	-	-	-	500
	Subtotal	24,473	46,385	44,400	38,675	40,300
<u>CAPITAL OUTLAY</u>						
60-64	Machinery & Equipment	4,778	6,284	-	-	15,400
	Subtotal	4,778	6,284	-	-	15,400
	<b>PROGRAM TOTAL</b>	<b>154,735</b>	<b>192,117</b>	<b>187,208</b>	<b>181,751</b>	<b>204,621</b>



Function  
Public Utilities

Department  
Wastewater  
535

Program  
Reclaimed  
3540

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	31,800	29,828	33,917	33,917	36,136
10-14	Overtime	2,020	(442)	300	300	300
10-16	Bonus	100	100	100	100	100
10-21	FICA Tax	2,241	1,739	2,626	2,626	2,795
10-23	Life & Health Insurance	9,954	10,385	10,715	10,715	11,036
10-24	ICMA Retirement	1,884	1,912	2,060	2,060	2,193
	Subtotal	47,999	43,522	49,718	49,718	52,560
<b><u>OPERATING</u></b>						
30-34	Other Contractual Services	1,279	-	2,500	-	2,500
30-41	Communication Services	122	292	500	500	1,000
30-43	Utilities	70,087	78,945	84,000	80,050	94,000
30-46	Repair & Maintenance	4,142	17,841	30,000	21,000	30,000
30-52	Operating Supplies	7,848	21,170	35,880	28,000	40,000
30-56	Vehicle Repair & Maint	-	500	500	500	500
	Subtotal	83,478	118,748	153,380	130,050	168,000
<b><u>CAPITAL OUTLAY</u></b>						
60-64	Machinery & Equipment	-	45,032	31,725	31,725	47,000
	Subtotal	-	45,032	31,725	31,725	47,000
	<b>PROGRAM TOTAL</b>	<b>131,477</b>	<b>207,302</b>	<b>234,823</b>	<b>211,493</b>	<b>267,560</b>

FUND: WATER & SEWER - 040



Function  
Public Utilities

Department  
Wastewater  
535

Program  
Sludge Disposal  
3550

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<u>OPERATING</u>						
30-31	Professional Services	-	-	-	-	6,500
30-34	Other Contractual Services	110,800	114,600	130,000	115,000	130,000
30-41	Communication Services	122	180	500	500	500
30-46	Repair & Maintenance	4,331	3,178	5,000	3,775	5,000
30-52	Operating Supplies	9,146	26,097	22,000	20,050	22,000
30-56	Vehicle Repair & Maint	-	-	2,000	500	2,000
	Subtotal	124,399	144,055	159,500	139,825	166,000
<u>CAPITAL OUTLAY</u>						
60-64	Machinery & Equipment	2,231	18,912	15,000	15,000	-
	Subtotal	2,231	18,912	15,000	15,000	-
	<b>PROGRAM TOTAL</b>	<b>126,630</b>	<b>162,967</b>	<b>174,500</b>	<b>154,825</b>	<b>166,000</b>



<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Utilities	Wastewater	Eastern Wastewater Plant
	535	3560

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY16-17</u>	Actual Expenditures <u>FY17-18</u>	Adopted Budget <u>FY18-19</u>	Projected Expenditures <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	69,061	90,548	90,620	75,050	88,911
10-14	Overtime	8,999	3,056	5,200	5,200	5,200
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	5,615	7,335	7,347	6,154	7,215
10-23	Life & Health Insurance	23,226	20,769	21,429	17,144	22,071
10-24	ICMA Retirement	5,058	5,494	5,761	4,827	5,659
	Subtotal	112,159	127,402	130,557	108,575	129,256
	<u>OPERATING</u>					
30-34	Other Contractual Services	411	1,128	6,000	2,000	6,000
30-40	Travel & Per Diem	445	476	500	500	500
30-41	Communication Services	1,444	1,323	5,000	2,750	5,000
30-43	Utilities	34,216	40,205	65,000	45,050	65,000
30-46	Repair & Maintenance	11,973	6,056	12,000	9,050	12,000
30-51	Office Supplies	-	136	200	150	200
30-52	Operating Supplies	12,562	34,169	25,000	23,375	32,800
30-55	Employee Study Expense	-	-	400	-	400
30-56	Vehicle Repair & Maint	-	170	500	250	500
	Subtotal	61,051	83,663	114,600	83,125	122,400
	<u>CAPITAL OUTLAY</u>					
60-62	Buildings	-	-	-	-	20,000
60-64	Machinery & Equipment	2,894	-	-	-	14,000
	Subtotal	2,894	-	-	-	34,000
	<b>PROGRAM TOTAL</b>	<b>176,104</b>	<b>211,065</b>	<b>245,157</b>	<b>191,700</b>	<b>285,656</b>



Function  
Public Utilities

Department  
Wastewater  
535

Program  
Environmental Compliance  
3570

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
	<b><u>PERSONAL SERVICES</u></b>					
10-12	Regular Salaries & Wages	33,653	39,070	39,402	39,402	41,620
10-14	Overtime	1,484	(358)	100	100	100
10-16	Bonus	100	100	100	100	100
10-21	FICA Tax	2,577	3,091	3,030	3,030	3,200
10-23	Life & Health Insurance	9,954	10,385	10,715	10,715	11,036
10-24	ICMA Retirement	2,154	2,231	2,377	2,377	2,510
	Subtotal	49,922	54,519	55,724	55,724	58,566
	<b><u>OPERATING</u></b>					
30-40	Travel & Per Diem	210	337	450	350	450
30-41	Communication Services	58	143	250	250	500
30-46	Repair & Maintenance	180	-	700	-	500
30-47	Printing & Binding	-	940	1,000	950	1,000
30-52	Operating Supplies	1,805	3,207	3,400	2,525	3,400
30-55	Employee Study Expense	245	-	250	250	300
30-56	Vehicle Repair & Maint	-	20	250	100	250
	Subtotal	2,498	4,647	6,300	4,425	6,400
	<b>PROGRAM TOTAL</b>	<b>52,420</b>	<b>59,166</b>	<b>62,024</b>	<b>60,149</b>	<b>64,966</b>



Function  
Public Utilities

Department  
Wastewater  
535

Program  
Eastern Lift Stations  
3580

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY16-17</u>	<u>Actual Expenditures FY17-18</u>	<u>Adopted Budget FY18-19</u>	<u>Projected Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	25,110	28,442	29,691	29,691	31,910
10-14	Overtime	1,710	(440)	150	150	150
10-16	Bonus	100	100	100	100	100
10-21	FICA Tax	1,672	1,703	2,292	2,292	2,461
10-23	Life & Health Insurance	8,295	10,385	10,715	10,715	11,036
10-24	ICMA Retirement	1,609	1,667	1,797	1,797	1,930
	Subtotal	38,496	41,857	44,745	44,745	47,587
<u>OPERATING</u>						
30-40	Travel & Per Diem	-	400	400	400	400
30-41	Communication Services	58	146	400	400	450
30-43	Utilities	5,832	6,031	8,000	8,000	8,200
30-46	Repair & Maintenance	468	1,634	2,000	1,650	2,000
30-52	Operating Supplies	5,493	5,811	6,200	5,850	6,200
30-55	Employee Study Expense	-	-	600	600	450
30-56	Vehicle Repair & Maint	-	267	500	275	500
	Subtotal	11,851	14,289	18,100	17,175	18,200
<u>CAPITAL OUTLAY</u>						
60-64	Machinery & Equipment	-	-	24,500	24,500	18,000
	Subtotal	-	-	24,500	24,500	18,000
	<b>PROGRAM TOTAL</b>	<b>50,347</b>	<b>56,146</b>	<b>87,345</b>	<b>86,420</b>	<b>83,787</b>



FUND: WATER & SEWER - 040



Function  
Public Utilities

Department  
Non-Departmental  
536

Program  
Fund Transfers | Contingencies  
Insurance | Other

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures 16-17</u>	<u>Actual Expenditures 17-18</u>	<u>Adopted Budget 18-19</u>	<u>Projected Expenditures 18-19</u>	<u>Adopted Budget 19-20</u>
<b>8100</b>	<b><u>TRANSFERS TO FUNDS</u></b>					
91-01	To General Fd	1,500,000	1,500,000	1,800,000	1,800,000	1,800,000
91-42	To Water & Sewer R&R Fd	517,237	950,900	937,700	937,700	1,932,700
91-66	To Sewer Impact Fd	-	520,000	600,000	600,000	600,000
	Subtotal	2,017,237	2,970,900	3,337,700	3,337,700	4,332,700
<b>8400</b>	<b><u>CONTINGENCIES</u></b>					
90-06	Contingency - Water	2,973	580	50,000	5,000	91,895
90-07	Contingency - Sewer	3,238	-	50,000	5,000	50,000
90-16	Termination Pay	36,590	26,442	10,000	10,000	20,000
90-18	Bad Debt Write-Off	31,065	130,194	75,000	75,000	100,000
92-04	Unemployment Comp	-	-	2,000	-	2,000
	Subtotal	73,866	157,216	187,000	95,000	263,895
<b>8500</b>	<b><u>INSURANCE</u></b>					
30-32	Accounting & Auditing	32,182	34,394	36,402	36,402	38,552
30-45	Insurance	339,556	357,031	412,800	412,800	470,600
30-58	OPEB	35,580	10,297	-	22,939	-
70-73	Other Debt Cost	94,499	-	-	-	-
	Depreciation/Net Capital	1,706,314	(228,239)	-	-	-
	Subtotal	2,208,131	173,483	449,202	472,141	509,152
	<b>NON-DEPT TOTAL</b>	<b>4,299,234</b>	<b>3,301,599</b>	<b>3,973,902</b>	<b>3,904,841</b>	<b>5,105,747</b>

FUND: RECLAIMED WATER PROJECT - 041



Fund Type  
Project Fund | Enterprise  
Fund Family: Proprietary

Reclaimed Water Project Fund  
Summary

Profile  
Project Fund  
8100

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual FY 16-17</u>	<u>Actual FY 17-18</u>	<u>Adopted FY 18-19</u>	<u>Projected FY 18-19</u>	<u>Adopted FY 19-20</u>
	BEGINNING FUND BALANCE	124,325	124,709	125,258	125,434	126,251
	<u>REVENUE</u>					
361-10-00	Interest Earnings	384	725	600	817	900
	TOTAL REVENUE	384	725	600	817	900
	TOTAL REVENUES & BALANCES	124,709	125,434	125,858	126,251	127,151
	<u>EXPENDITURES</u>					
539-60-63	Construction	-	-	-	-	-
	TOTAL EXPENDITURES	-	-	-	-	-
	REQUIRED RESERVES	-	-	-	-	-
	AVAILABLE BALANCE	124,709	125,434	125,858	126,251	127,151
	TOTAL ENDING FUND BALANCE	124,709	125,434	125,858	126,251	127,151

FUND: WATER & SEWER  
 RENEWAL & REPLACEMENT - 042



Fund Type  
 R&R Fund | Enterprise  
 Fund Family: Proprietary

Water & Sewer R&R Fund  
 Summary

Profile  
 Project Fund

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual FY 16-17</u>	<u>Actual FY 17-18</u>	<u>Adopted FY 18-19</u>	<u>Projected FY 18-19</u>	<u>Adopted FY 19-20</u>
	BEGINNING FUND BALANCE	5,078,831	12,467,785	1,691,008	6,921,652	1,461,469
	<u>REVENUE</u>					
334-20-00	SJRWMD Grant	1,079,900	1,568,066	-	-	-
361-10-00	Interest Earnings	68,417	86,753	16,000	23,817	25,000
381-40-00	Transfer From W&S Rev Fd	517,237	950,900	937,700	937,700	1,932,700
381-66-00	Transfer From Sewr Imp Fd	800,000	-	-	-	-
383-10-00	Loan Proceeds	1,805,500	-	-	-	-
383-10-00	Bond Proceeds	8,034,700	-	-	-	-
388-10-00	Other Revenue Land Sale	-	-	1,250,000	-	-
	<b>TOTAL REVENUE</b>	<b>12,305,754</b>	<b>2,605,719</b>	<b>2,203,700</b>	<b>961,517</b>	<b>1,957,700</b>
	<b>TOTAL REVENUES &amp; BALANCES</b>	<b>17,384,585</b>	<b>15,073,504</b>	<b>3,894,708</b>	<b>7,883,169</b>	<b>3,419,169</b>
	<u>EXPENDITURES</u>					
533 537	Water Projects	794,108	1,561,420	929,358	1,913,841	842,272
535 537	Wastewater Projects	3,110,950	5,897,109	708,175	3,570,142	1,580,550
70-71	Debt Service Principal	504,251	641,100	646,100	646,100	656,100
70-72	Debt Service Interest	-	311,176	291,617	291,617	276,628
	Depreciation/Net Capital	507,491	(258,953)	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>4,916,800</b>	<b>8,151,852</b>	<b>2,575,250</b>	<b>6,421,700</b>	<b>3,355,550</b>
	REQUIRED RESERVES	-	-	-	-	-
	AVAILABLE BALANCE	12,467,785	6,921,652	1,319,458	1,461,469	63,619
	<b>TOTAL ENDING FUND BALANCE</b>	<b>12,467,785</b>	<b>6,921,652</b>	<b>1,319,458</b>	<b>1,461,469</b>	<b>63,619</b>

FUND: WATER & SEWER  
 RENEWAL & REPLACEMENT - 042



Function  
 System Renew & Replace

Department  
 Water  
 533 | 537

Program  
 Water Projects  
 8600

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 16-17</u>	Actual Expenditures <u>FY 17-18</u>	Adopted Budget <u>FY 18-19</u>	Projected Expenditures <u>FY 18-19</u>	Adopted Budget <u>FY 19-20</u>
<b>WATER PROJECTS</b>						
533-65-02	Meter Head Replacement	178,710	1,706	-	-	-
533-65-07	Meter Replace & Rebuild	-	24,610	150,000	149,585	150,000
533-65-35	Chemical Feed Sys Maint	8,541	15,658	14,000	14,000	14,000
533-65-40	Ardice High Service Pumps	-	-	-	128,500	-
533-65-45	Water Line Replacement	28,515	-	-	-	-
533-65-50	Audit Leak Detection	16,620	-	-	62,452	-
533-65-59	Haselton Plant Electric Eng	10,541	-	-	-	-
533-65-64	Lakeview Water Replace	648	180,263	-	126,970	-
533-65-66	CR44 Ardice Bulk Flouride	2,864	-	-	-	-
533-65-67	Three Lakes Galv Main	1,077	-	-	-	-
533-65-68	Water Dept Vehicle	24,556	-	-	-	-
533-65-69	Half-ton Treatment Pickup	-	29,164	-	-	-
533-65-70	Meter Replacement	31,764	7,236	-	-	-
533-65-71	One-ton Service Truck	-	45,923	-	-	-
533-65-72	Half-ton Service Pickup	-	29,875	-	-	-
533-65-73	One-ton Dump Truck	-	57,620	-	-	-
533-65-74	Crew Cab Service Truck	-	68,669	-	-	-
533-65-75	Dewey Street Main	26,035	15,438	-	-	-
533-65-76	Remote Meter Reading	-	-	100,000	20,365	-
533-65-77	CR44 Tie-In & Aband Main	-	-	97,520	65,000	-
533-65-78	Summit Street Galv Main	-	-	44,838	-	-
533-65-79	Haselton Storage Tanks	-	-	137,000	-	134,500
533-65-80	Reclaimed Main Extension	-	-	344,000	344,000	-
533-66-01	Cornelia Dr 2nd Connect	-	-	-	-	44,690
533-66-02	Magnolia Ave Galv Main	-	-	-	-	239,582
533-66-03	Ardice Tower & Hydro	-	-	-	-	222,500
533-66-27	Water Tank Inspections	-	12,375	-	13,000	15,000
533-66-30	Directional Bores	-	2,030	10,000	10,000	-
533-66-31	Water Pump Replacements	17,060	-	22,000	22,000	22,000
533-66-32	Check Valves	-	-	5,000	10,000	-
533-66-33	Tank Painting	697	2,083	5,000	3,000	-
533-66-35	Haselton Plant Electric	428,066	-	-	-	-
533-66-37	Water Dept Pave & Reseal	18,414	-	-	-	-
533-66-38	Hawley Street Main	-	-	-	125,010	-
533-66-39	Stevens Avenue Main	-	3,410	-	57,875	-
533-66-40	Ardice Storage Tank	-	-	-	578,094	-
537-68-02	Lakeview Water Replace	-	1,065,360	-	183,990	-
<b>TOTAL</b>		<b>794,108</b>	<b>1,561,420</b>	<b>929,358</b>	<b>1,913,841</b>	<b>842,272</b>

FUND: WATER & SEWER  
RENEWAL & REPLACEMENT - 042



<u>Function</u>	<u>Department</u>	<u>Program</u>
System Renew & Replace	Wastewater 535   537	Wastewater Projects 8600

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 16-17</u>	Actual Expenditures <u>FY 17-18</u>	Adopted Budget <u>FY 18-19</u>	Projected Expenditures <u>FY 18-19</u>	Adopted Budget <u>FY 19-20</u>
<u>WASTEWATER PROJECTS</u>						
535-66-05	SR19 Crazy Gator Fail	-	-	-	75,000	-
535-66-06	Rehab Master Lift Station	-	-	-	64,580	-
535-66-43	Submersible Pumps	26,474	23,190	35,000	35,000	65,000
535-66-45	Effluent Pump & Motor	29,480	-	-	-	-
535-66-50	Lift Station Controls	-	21,624	27,000	27,000	-
535-66-57	Manhole Rehab	19,475	7,000	20,000	10,000	20,000
535-66-58	Nitrogen Engineering	3,910	-	-	-	-
535-66-61	Security & Surveillance	1,629	8,995	-	45,087	-
535-66-64	Lakeview Sewer Replace	500	179,367	-	127,865	-
535-66-65	Eastern Reliability Mods	123,688	-	-	-	-
535-66-70	Eastern Plant Exp - City	196,134	1,058,015	-	212,811	-
535-66-71	Eastern Plant Exp - St Johns	1,554,087	920,913	-	-	-
535-66-73	Sludge Tanker	136,900	3,526	-	-	-
535-66-74	Loader Replacement	-	-	-	-	230,000
535-66-75	Small Dump Truck	-	-	-	-	47,000
535-66-78	Pickup Truck Replacement	101,761	2,183	-	-	26,000
535-66-79	Woodward Sewer Replace	-	-	396,175	409,565	-
535-66-80	SCADA Upgrade	-	71,370	-	11,030	-
535-66-81	McCulloch's Alley Sewer	-	-	140,000	140,000	-
535-66-82	Master Lift Pump Replace	-	-	90,000	86,123	-
535-66-83	East Chlorine Contact	-	-	-	-	63,500
535-66-84	Infiltration North End	-	-	-	-	400,000
535-66-85	May St Sewer & Lift Station	-	-	-	-	49,050
535-66-86	Main WWTP Expansion	-	-	-	65,000	600,000
535-66-87	Sprayfield Transfer Pumps	-	-	-	-	80,000
537-68-01	McDonald-Mary Slipline	-	112,169	-	8,831	-
537-68-03	Lakeview Sewer Replace	-	346,455	-	903,045	-
537-68-04	Northside Slipline	-	79,668	-	184,832	-
537-68-05	Southside Slipline	-	37,729	-	123,271	-
537-68-06	Grove Street Slipline	-	-	-	78,200	-
537-68-07	Master Lift Station Upgrade	-	50,193	-	429,677	-
537-68-08	Sludge Handling Upgrade	-	9,152	-	515,848	-
537-68-09	Easter Plant Exp - Bond	916,912	2,965,560	-	17,377	-
	TOTAL	3,110,950	5,897,109	708,175	3,570,142	1,580,550
	PROJECTS TOTAL	<u>3,905,058</u>	<u>7,458,529</u>	<u>1,637,533</u>	<u>5,483,983</u>	<u>2,422,822</u>



FUND: FIRE PREVENTION CAPITAL  
EXPANSION TRUST - 059



Fund Type  
Impact Fee | Governmental  
Fund Family: Trust & Agency

Fire Prevention Capital Exp Trust Fund  
Summary

Profile  
Nonmajor Fund

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual FY16-17</u>	<u>Actual FY17-18</u>	<u>Adopted FY18-19</u>	<u>Projected FY18-19</u>	<u>Adopted FY19-20</u>
	BEGINNING FUND BALANCE	98,154	70,875	76,442	81,906	96,018
	<u>REVENUE</u>					
361-10-00	Interest Earnings	280	478	350	597	650
363-20-10	Impact Fees	17,083	11,446	10,000	14,500	15,000
	TOTAL REVENUE	17,363	11,924	10,350	15,097	15,650
	TOTAL REVENUES & BALANCES	115,517	82,799	86,792	97,003	111,668
	<u>EXPENDITURES</u>					
30-32	Accounting & Auditing	600	550	550	550	550
60-64	Capital Outlay	44,042	-	-	-	-
91-01	Transfer To General Fd	-	343	300	435	450
	TOTAL EXPENDITURES	44,642	893	850	985	1,000
	RESERVE FOR EXPANSION	70,875	81,906	85,942	96,018	110,668
	AVAILABLE BALANCE	-	-	-	-	-
	TOTAL ENDING FUND BALANCE	70,875	81,906	85,942	96,018	110,668

FUND: GREENWOOD CEMETERY  
TRUST - 060



**Greenwood Cemetery Trust Fund**  
Summary

**Profile**  
Nonmajor Fund

**Fund Type**  
Trust | Governmental  
**Fund Family:** Trust & Agency

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual</u> <u>FY16-17</u>	<u>Actual</u> <u>FY17-18</u>	<u>Adopted</u> <u>FY18-19</u>	<u>Projected</u> <u>FY18-19</u>	<u>Adopted</u> <u>FY19-20</u>
	BEGINNING FUND BALANCE	248,779	255,801	261,414	261,036	266,636
	<b><u>REVENUE</u></b>					
361-10-00	Interest Earnings	823	1,604	1,200	1,697	1,750
364-10-00	Sale of Lots	6,257	4,263	5,000	5,000	5,000
366-30-00	Revenue - Smith Trust	1,363	1,614	1,400	1,400	1,500
	<b>TOTAL REVENUE</b>	<b>8,443</b>	<b>7,481</b>	<b>7,600</b>	<b>8,097</b>	<b>8,250</b>
	<b>TOTAL REVENUES &amp; BALANCES</b>	<b>257,222</b>	<b>263,282</b>	<b>269,014</b>	<b>269,133</b>	<b>274,886</b>
	<b><u>EXPENDITURES</u></b>					
30-32	Accounting & Auditing	700	750	800	800	800
91-01	Transfer To General Fd	721	1,496	1,200	1,697	1,750
	<b>TOTAL EXPENDITURES</b>	<b>1,421</b>	<b>2,246</b>	<b>2,000</b>	<b>2,497</b>	<b>2,550</b>
	REQUIRED RESERVES	255,801	261,036	267,014	266,636	272,336
	AVAILABLE BALANCE	-	-	-	-	-
	<b>TOTAL ENDING FUND BALANCE</b>	<b>255,801</b>	<b>261,036</b>	<b>267,014</b>	<b>266,636</b>	<b>272,336</b>





**Police Pension Fund  
Summary**

Fund Type  
Pension  
Fund Family: Trust & Agency

Profile  
Fiduciary

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual</u> <u>FY16-17</u>	<u>Actual</u> <u>FY17-18</u>	<u>Adopted</u> <u>FY18-19</u>	<u>Projected</u> <u>FY18-19</u>	<u>Adopted</u> <u>FY19-20</u>
	BEGINNING FUND BALANCE	17,083,227	19,226,444	19,931,324	20,733,875	21,358,375
	<u>REVENUE</u>					
312-50-51	Police Insurance Prem Tax	138,955	150,052	125,000	135,000	135,000
361-10-00	Interest Earnings	207,040	228,463	150,000	170,000	170,000
361-20-00	Dividends	300,734	321,348	250,000	270,000	270,000
367-10-00	Appreciation of Investment	1,365,687	791,326	-	-	-
368-10-00	Contribution by City	997,323	996,150	1,134,600	1,029,500	1,150,000
368-20-00	Contribution by Officer	85,846	84,401	100,000	90,000	100,000
	TOTAL REVENUE	<u>3,095,585</u>	<u>2,571,740</u>	<u>1,759,600</u>	<u>1,694,500</u>	<u>1,825,000</u>
	TOTAL REVENUES & BALANCES	20,178,812	21,798,184	21,690,924	22,428,375	23,183,375
	<u>EXPENDITURES</u>					
30-34	Pension Benefits	755,303	873,929	800,000	875,000	875,000
30-49	Other Current Charges	197,065	190,380	170,000	195,000	195,000
	TOTAL EXPENDITURES	<u>952,368</u>	<u>1,064,309</u>	<u>970,000</u>	<u>1,070,000</u>	<u>1,070,000</u>
	RESERVED PLAN ASSETS	19,226,444	20,733,875	20,720,924	21,358,375	22,113,375
	AVAILABLE BALANCE	-	-	-	-	-
	TOTAL ENDING FUND BALANCE	<u>19,226,444</u>	<u>20,733,875</u>	<u>20,720,924</u>	<u>21,358,375</u>	<u>22,113,375</u>



Fund Type  
Pension  
Fund Family: Trust & Agency

Fire Pension Fund  
Summary

Profile  
Fiduciary

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual</u> <u>FY16-17</u>	<u>Actual</u> <u>FY17-18</u>	<u>Adopted</u> <u>FY18-19</u>	<u>Projected</u> <u>FY18-19</u>	<u>Adopted</u> <u>FY19-20</u>
	BEGINNING FUND BALANCE	7,902,059	9,008,000	9,764,644	9,979,983	10,771,783
	<u>REVENUE</u>					
312-50-51	Fire Insurance Prem Tax	108,561	109,424	100,000	110,000	110,000
361-10-00	Interest Earnings	279,333	-	80,000	-	-
361-20-00	Dividends	-	393,242	100,000	200,000	200,000
367-10-00	Appreciation of Investment	586,423	318,088	400,000	400,000	400,000
368-10-00	Contribution by City	662,590	691,470	623,800	623,800	650,000
368-20-00	Contribution by Firefighter	53,436	56,255	63,000	63,000	65,000
	<b>TOTAL REVENUE</b>	<u>1,690,343</u>	<u>1,568,479</u>	<u>366,800</u>	<u>1,396,800</u>	<u>1,425,000</u>
	<b>TOTAL REVENUES &amp; BALANCES</b>	9,592,402	10,576,479	11,131,444	11,376,783	12,196,783
	<u>EXPENDITURES</u>					
30-34	Pension Benefits	518,037	519,047	600,000	525,000	550,000
30-49	Other Current Charges	66,365	77,449	100,000	80,000	100,000
	<b>TOTAL EXPENDITURES</b>	<u>584,402</u>	<u>596,496</u>	<u>700,000</u>	<u>605,000</u>	<u>650,000</u>
	RESERVED PLAN ASSETS	9,008,000	9,979,983	10,431,444	10,771,783	11,546,783
	AVAILABLE BALANCE	-	-	-	-	-
	<b>TOTAL ENDING FUND BALANCE</b>	<u>9,008,000</u>	<u>9,979,983</u>	<u>10,431,444</u>	<u>10,771,783</u>	<u>11,546,783</u>

FUND: PARKS & RECREATION CAPITAL  
EXPANSION TRUST - 063



Fund Type  
Impact Fee | Governmental  
Fund Family: Trust & Agency

Parks & Rec Capital Exp Trust Fund  
Summary

Profile  
Nonmajor Fund

Account	DESCRIPTION	Actual FY16-17	Actual FY17-18	Adopted FY18-19	Projected FY18-19	Adopted FY19-20
	BEGINNING FUND BALANCE	280,514	324,523	10,327	159,407	22,592
	<u>REVENUE</u>					
361-10-00	Interest Earnings	1,069	1,888	1,550	350	400
366-20-00	Contribution Lake County	-	-	-	20,000	-
363-20-20	Impact Fees	44,004	16,808	15,000	13,500	15,000
	TOTAL REVENUE	45,073	18,696	16,550	33,850	15,400
	TOTAL REVENUES & BALANCES	325,587	343,219	26,877	193,257	37,992
	<u>EXPENDITURES</u>					
30-32	Accounting & Auditing	573	550	550	550	550
60-03	Sunset Isle Skate Park	-	176,144	-	133,832	-
60-36	Palmetto Point Improve	491	6,614	-	35,878	-
91-01	Transfer To General Fd	-	504	450	405	450
	TOTAL EXPENDITURES	1,064	183,812	1,000	170,665	1,000
	RESERVE FOR EXPANSION	324,523	159,407	25,877	22,592	36,992
	AVAILABLE BALANCE	-	-	-	-	-
	TOTAL ENDING FUND BALANCE	324,523	159,407	25,877	22,592	36,992

FUND: LAW ENFORCEMENT CAPITAL  
EXPANSION TRUST - 064



Fund Type  
Impact Fee | Governmental  
Fund Family: Trust & Agency

Law Enforcement Capital Exp Trust Fund  
Summary

Profile  
Nonmajor Fund

Account	DESCRIPTION	Actual FY16-17	Actual FY17-18	Adopted FY18-19	Projected FY18-19	Adopted FY19-20
	BEGINNING FUND BALANCE	236,576	252,855	261,189	264,248	279,412
	<u>REVENUE</u>					
361-10-00	Interest Earnings	764	1,498	1,150	1,600	1,700
363-20-30	Impact Fees	16,065	10,768	10,000	14,550	15,000
	TOTAL REVENUE	16,829	12,266	11,150	16,150	16,700
	TOTAL REVENUES & BALANCES	253,405	265,121	272,339	280,398	296,112
	<u>EXPENDITURES</u>					
30-32	Accounting & Auditing	550	550	550	550	550
91-01	Transfer To General Fd	-	323	300	437	450
	TOTAL EXPENDITURES	550	873	850	987	1,000
	RESERVE FOR EXPANSION	252,855	264,248	271,489	279,412	295,112
	AVAILABLE BALANCE	-	-	-	-	-
	TOTAL ENDING FUND BALANCE	252,855	264,248	271,489	279,412	295,112



Fund Type Water Impact Trust Fund Profile  
 Impact Fee Summary Nonmajor Fund  
 Fund Family: Trust & Agency

Account	DESCRIPTION	Actual FY16-17	Actual FY17-18	Adopted FY18-19	Projected FY18-19	Adopted FY19-20
	BEGINNING FUND BALANCE	2,839,587	2,877,705	2,881,416	2,968,608	3,013,801
	<u>REVENUE</u>					
361-10-00	Interest Earnings	9,381	18,384	13,200	19,693	20,100
363-20-40	Impact Fees	107,479	228,734	104,000	150,000	153,000
	TOTAL REVENUE	<u>116,860</u>	<u>247,118</u>	<u>117,200</u>	<u>169,693</u>	<u>173,100</u>
	TOTAL REVENUES & BALANCES	2,956,447	3,124,823	2,998,616	3,138,301	3,186,901
	<u>EXPENDITURES</u>					
533-67-32	Reclaimed Study	-	30,289	-	-	-
533-67-33	East Reclaim Storage Tank	-	-	-	-	1,226,250
533-67-35	New Water Services Set	69,247	110,261	90,000	90,000	90,000
533-67-36	New Reclaimed Meters	9,495	38,340	30,000	30,000	30,000
91-01	Transfer To General Fd	-	6,862	3,150	4,500	4,500
	Depreciation/Net Capital	-	(29,537)	-	-	-
	TOTAL EXPENDITURES	<u>78,742</u>	<u>156,215</u>	<u>123,150</u>	<u>124,500</u>	<u>1,350,750</u>
	RESERVE FOR EXPANSION	2,877,705	2,968,608	2,875,466	3,013,801	1,836,151
	AVAILABLE BALANCE	-	-	-	-	-
	TOTAL ENDING FUND BALANCE	<u>2,877,705</u>	<u>2,968,608</u>	<u>2,875,466</u>	<u>3,013,801</u>	<u>1,836,151</u>



**Sewer Impact Trust Fund  
Summary**

**Profile  
Nonmajor Fund**

Fund Type  
Impact Fee  
Fund Family: Trust & Agency

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual FY16-17</u>	<u>Actual FY17-18</u>	<u>Adopted FY18-19</u>	<u>Projected FY18-19</u>	<u>Adopted FY19-20</u>
	BEGINNING FUND BALANCE	1,260,665	55,483	118	45,176	55,497
	<b><u>REVENUE</u></b>					
361-10-00	Interest Earnings	2,018	48	-	271	300
363-20-50	Impact Fees	248,534	190,830	153,000	135,000	140,000
381-40-00	Transfer From W&S Rev Fd	-	520,000	600,000	600,000	600,000
	<b>TOTAL REVENUE</b>	<b>250,552</b>	<b>710,878</b>	<b>753,000</b>	<b>735,271</b>	<b>740,300</b>
	<b>TOTAL REVENUES &amp; BALANCES</b>	<b>1,511,217</b>	<b>766,361</b>	<b>753,118</b>	<b>780,447</b>	<b>795,797</b>
	<b><u>EXPENDITURES</u></b>					
70-71	Debt Principal	564,405	580,219	596,478	596,478	613,193
70-72	Debt Interest	156,461	140,647	124,422	124,422	107,707
91-01	Transfer To General Fd	-	5,724	4,600	4,050	4,200
91-42	Transfer To W&S R&R Fd	800,000	-	-	-	-
	Depreciation/Net Capital	(65,132)	(5,405)	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>1,455,734</b>	<b>721,185</b>	<b>725,500</b>	<b>724,950</b>	<b>725,100</b>
	RESERVE FOR EXPANSION	55,483	45,176	27,618	55,497	70,697
	AVAILABLE BALANCE	-	-	-	-	-
	<b>TOTAL ENDING FUND BALANCE</b>	<b>55,483</b>	<b>45,176</b>	<b>27,618</b>	<b>55,497</b>	<b>70,697</b>

FUND: ECONOMIC DEVELOPMENT  
TRUST - 068



**Fund Type**  
Trust | Governmental  
Fund Family: Trust & Agency

**Economic Development Trust Fund**  
Summary

**Profile**  
Nonmajor Fund

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual</u> <u>FY16-17</u>	<u>Actual</u> <u>FY17-18</u>	<u>Adopted</u> <u>FY18-19</u>	<u>Projected</u> <u>FY18-19</u>	<u>Adopted</u> <u>FY19-20</u>
	BEGINNING FUND BALANCE	192,089	181,323	173,498	194,526	168,057
	<b><u>REVENUE</u></b>					
361-10-00	Interest Earnings	609	1,176	850	1,101	1,100
362-05-00	Rents & Royalties	-	8,500	-	13,200	13,200
369-30-00	Miscellaneous Revenue	-	9,755	-	-	-
369-60-00	Program Income	39,508	39,180	57,500	29,980	38,300
	<b>TOTAL REVENUE</b>	<b>40,117</b>	<b>58,611</b>	<b>58,350</b>	<b>44,281</b>	<b>52,600</b>
	<b>TOTAL REVENUES &amp; BALANCES</b>	<b>232,206</b>	<b>239,934</b>	<b>231,848</b>	<b>238,807</b>	<b>220,657</b>
	<b><u>EXPENDITURES</u></b>					
30-31	Professional Services	9,711	15,770	21,500	20,000	20,000
30-40	Travel & Per Diem	1,883	211	3,850	2,150	3,150
30-48	Promotional Activities	-	-	6,000	6,000	6,000
30-54	Books, Pub, Subscriptions	7,444	2,615	2,100	2,100	2,100
90-01	Economic Dev Incentives	31,845	26,812	70,500	40,500	79,500
	<b>TOTAL EXPENDITURES</b>	<b>50,883</b>	<b>45,408</b>	<b>103,950</b>	<b>70,750</b>	<b>110,750</b>
	REQUIRED RESERVES	-	-	-	-	-
	AVAILABLE BALANCE	181,323	194,526	127,898	168,057	109,907
	<b>TOTAL ENDING FUND BALANCE</b>	<b>181,323</b>	<b>194,526</b>	<b>127,898</b>	<b>168,057</b>	<b>109,907</b>

FUND: LIBRARY CAPITAL EXPANSION  
TRUST - 069



**Fund Type**  
Impact Fee | Governmental  
Fund Family: Trust & Agency

**Library Capital Expansion Trust Fund**  
Summary

**Profile**  
Nonmajor Fund

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual FY16-17</u>	<u>Actual FY17-18</u>	<u>Adopted FY18-19</u>	<u>Projected FY18-19</u>	<u>Adopted FY19-20</u>
	BEGINNING FUND BALANCE	67,731	67,099	61,086	52,378	8,912
	<b><u>REVENUE</u></b>					
361-10-00	Interest Earnings	168	390	350	294	300
363-20-60	Impact Fees	21,516	8,221	15,000	7,000	8,000
	<b>TOTAL REVENUE</b>	<b>21,684</b>	<b>8,611</b>	<b>15,350</b>	<b>7,294</b>	<b>8,300</b>
	<b>TOTAL REVENUES &amp; BALANCES</b>	<b>89,415</b>	<b>75,710</b>	<b>76,436</b>	<b>59,672</b>	<b>17,212</b>
	<b><u>EXPENDITURES</u></b>					
30-32	Accounting & Auditing	600	550	550	550	550
30-54	Books, Pub, Subscriptions	21,716	22,535	50,000	50,000	16,000
91-01	Transfer To General Fd	-	247	450	210	250
	<b>TOTAL EXPENDITURES</b>	<b>22,316</b>	<b>23,332</b>	<b>51,000</b>	<b>50,760</b>	<b>16,800</b>
	RESERVE FOR EXPANSION	67,099	52,378	25,436	8,912	412
	AVAILABLE BALANCE	-	-	-	-	-
	<b>TOTAL ENDING FUND BALANCE</b>	<b>67,099</b>	<b>52,378</b>	<b>25,436</b>	<b>8,912</b>	<b>412</b>



**CITY OF EUSTIS  
CAPITAL IMPROVEMENT PLAN  
FY 2019-20**

<b>FUND/Description</b>	<b>Amount</b>
<b><u>SALES TAX FUND</u></b>	
Computer Upgrade Program	150,800
Police Network Storage Upgrade	25,000
Police Vehicles	175,000
Police Equipment Replacement	38,000
Police HQ Keyless Door Locks	45,000
Public Safety Communication	55,000
Fire Suppression/Response Equipment	46,385
Fire Inspection Vehicle	28,000
Fire Engine 22 Pumper Replace Debt Service	92,900
Fire Ladder Truck Replace Debt Service	174,700
Fire Station 22 Renovation	50,000
Fire Station 22 Sign & Paint	21,167
Commission Chambers Improvements	100,000
Eustis Mobility New Sidewalks	54,500
Sidewalk Project	97,169
Street Sealing	28,066
Street Resurfacing	349,813
Public Works Signalization	28,000
Public Works Bucket Truck	180,000
Public Works Building Improvements	71,000
Public Works F-150 Pickup	40,000
<b>SALES TAX FUND TOTAL</b>	<b>1,850,500</b>
 <b><u>GENERAL FUND</u></b>	
Citywide Generator Maintenance	30,000
<b>GENERAL FUND TOTAL</b>	<b>30,000</b>
 <b><u>BUILDING SERVICES FUND</u></b>	
Building Department Modifications	30,000
<b>BUILDING SERVICES FUND TOTAL</b>	<b>30,000</b>
 <b><u>COMMUNITY REDEVEL TRUST FUND</u></b>	
Public Works Sidewalk/Tree Planting	53,376
Bay Street Drainage Improvements	145,000
Housing Rehabilitation	250,000
Street Rehabilitation	50,000
<b>COMMUNITY REDEVEL TRUST FUND TOTAL</b>	<b>498,376</b>

**CITY OF EUSTIS  
CAPITAL IMPROVEMENT PLAN  
FY 2019-20**

<b>FUND/Description</b>	<b>Amount</b>
<b><u>WATER &amp; SEWER R &amp; R FUND</u></b>	
Water Chemical Feed System Maintenance	14,000
Water Tank Inspections	15,000
Water Pump Replacements	22,000
Water Meter Rebuild & Replace	150,000
Water Cornelia Drive Second Connection	44,690
Water Magnolia Avenue Galvanized Main	239,582
Water Ardice Tower Remove & Hydro Tank	222,500
Water Haselton Storage Tanks Rehab	134,500
Sewer Loader Replacement	230,000
Sewer Eastern Chlorine Contact Chamber Canopy	63,500
Sewer Infiltration North End	400,000
Sewer Pickup Truck Replacement	26,000
Sewer Small Dump Truck	47,000
Sewer Submersible Pumps	65,000
Sewer Manhole Rehab	20,000
Sewer May Street Sewer & Lift Station	49,050
Sewer Sprayfield Transfer Pumps	80,000
Sewer Main Wastewater Treatment Plant Expansion Engineering	<u>600,000</u>
<b>WATER &amp; SEWER R &amp; R FUND TOTAL</b>	<b>2,422,822</b>
<b><u>STORMWATER UTILITY FUND</u></b>	
Concrete Crushing	80,000
West Woodward Stormwater Improvements	75,000
Exeter Street Drainage	<u>75,000</u>
<b>STORMWATER UTILITY FUND TOTAL</b>	<b>230,000</b>
<b><u>WATER IMPACT TRUST FUND</u></b>	
New Water Service Sets	90,000
Eastern Reclaim Ground Storage Tank Expansion	1,226,250
Reclaimed Water Service Sets	<u>30,000</u>
<b>WATER IMPACT TRUST FUND TOTAL</b>	<b>1,346,250</b>
<b>TOTAL CAPITAL IMPROVEMENT PROJECTS</b>	<b><u><u>6,407,948</u></u></b>

**Estimated Impact on Annual Operating Budget**

<b>Computer Upgrade Program</b>	<b>\$ Impact</b>	<b>Description</b>
Computer Upgrade Program	(5,000)	Maint Savings
Police Network Storage Upgrade	(1,000)	Maint Savings
Police Vehicles	(5,000)	Maint Savings
Eustis Mobility New Sidewalks	1,000	Add'l Maint

**CITY OF EUSTIS  
CAPITAL IMPROVEMENT PLAN  
FY 2019-20**

<b>FUND/Description</b>	<b>Amount</b>
Public Works F-150 Pickup	(1,000) Maint Savings
Public Works Building Improvements	(2,000) Maint Savings
Fire Inspection Vehicle	(1,000) Maint Savings
Public Works Bucket Truck	(1,500) Maint Savings
Concrete Crushing	(3,000) Maint Savings
Water Pump Replacements	(500) Maint Savings
Water Magnolia Avenue Galvanized Main	(1,000) Maint Savings
Water Ardice Tower Remove & Hydro Tank	(1,500) Maint Savings
Sewer Loader Replacement	(1,500) Maint Savings
Sewer Infiltration North End	(3,500) Maint Savings
Sewer Submersible Pumps	(500) Maint Savings
West Woodward Stormwater Improvements	(1,500) Maint Savings
Exeter Street Drainage	(1,500) Maint Savings
Eastern Reclaim Ground Storage Tank Expansion	2,000 Add'l Maint
<b>Total Estimated Impact on Annual Operating Budget</b>	<b>(28,000) Savings</b>



## City of Eustis Glossary

### Fiscal Year 2020 Budget

This glossary provides definitions of various specialized terms used in this budget document that may not be familiar to all readers. Also provided are meanings of specialized 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 by certain government funds that operate like businesses.

**Ad Valorem Tax:** A tax levied on the assessed value (net of any exemptions) of real personal property.

**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, which may increase or decrease a fund total. The City Commissioners must approve the change.

**Appropriation:** Legal authorization granted to make expenditures and to 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, to be legally adopted prior to the beginning of the fiscal year, in accordance with state statutes.

**Assessed Property Value:** The value set upon a property by the Lake County Property Appraiser as a basis for levying ad valorem taxes.

**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 previous year's reserves.

**Budget:** A financial plan for a specified period of time (fiscal year) that matches anticipated revenues with proposed expenditures.

**Budget Calendar:** An annual schedule of key dates or milestones which 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 important 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 desk top computers to vehicles, heavy equipment, land, buildings, roads and other infrastructure.

## City of Eustis Glossary

**Capital Improvement:** A capital expenditure that is \$25,000 or more in value and has a useful life of five years or more. They can be both recurring or non-recurring in nature. The purchases can be for new capital assets or for renewal or replacement of assets already in service. A 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 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.

**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.

**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 establishment of the fund in 1990.

**Comprehensive Annual Financial Report (CAFR):** An annual report that presents the status of the City's financial situation during the past fiscal year. The CAFR is organized by fund and contains two basic types of information: (1) Statement of Net Assets that compares assets with liabilities and fund balance; and (2) a Statement of Activities that compares revenues and expenditures.

**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, such 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 which is calculated by dividing the cost by the number of years of useful life. Depreciation is not budgeted by the City.

**Economic Development Fund (068):** This fund accounts for ongoing activities related to rehabilitation projects financed by previous Community Development Block Grants and interfund transfers.

**Encumbrance:** Funds set aside from an appropriation to pay a known future liability.

**Ending Fund Balance:** Funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year plus revenues received during the year less expenditures equals ending fund balance.

**Enterprise Funds:** A fund that accounts for operations that are 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 assessed value of property for tax

## City of Eustis Glossary

purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment. A 1980 amendment to the Florida Constitution sets the exemptions for homesteads at \$25,000. That means that a homeowner with property assessed at \$50,000, would have to pay taxes on \$25,000 of the assessment. Eligible homeowners must apply for the exemptions by March 1 each year. Other exemptions apply to agricultural land, and property owned by disabled veterans, widows, the blind, and permanently and totally disabled people who meet certain income criteria.

**Expenditure:** Decrease in financial resources for the procurement of assets or the cost of goods and/or services received.

**Fines and Forfeitures:** Fee collected by the State Court System. These fees include revenues received from fines and penalties, imposed for the commission of statutory offenses, violation of lawful administrative rule and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of 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 in which 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 not only to deter crimes but

also to 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 the privilege of using the government's rights-of-way to conduct the utility business.

**Function:** A major class or grouping of tasks directed toward a common goal, such as improvements to the public safety, improvement of the physical environment, etc. For the purposes utilized in 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 established functions. See Object Code.

**Fund:** An independent fiscal and accounting entity with a self balancing set of accounts recording cash and/or other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with 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.

**General Fund (001):** The fund into which the general (non-earmarked) revenues of the City are deposited and from which money is appropriated to pay the general expenses of the City.

## City of Eustis Glossary

**General Government:** Functional classification for services provided by the city for the benefit of the public and the governmental body as a whole, including: legislative, financial/administrative, legal, comprehensive planning, judicial, court services and other general governmental services.

**Grant:** A contribution of assets (usually cash) by one governmental unit or other organization to another made 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.

**Impact Fee Fund (Water/Sewer 065,066):** This fund is used to accumulate revenues derived from newly constructed facilities. The fees will be used for capital expenditures necessitated by growth.

**Infrastructure:** Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems that provide public services.

**Interest:** Compensation paid or to be paid for the use of 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 the forms of grants, shared revenues, and payments in lieu of taxes and 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 to other governments, on a cost-reimbursement basis.

**Law Enforcement Trust Fund (064):** This fund is used to account for fines received as a result of drug forfeitures, which are restricted to drug enforcement training, 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 expansion of the Eustis Memorial Library. Funding is provided by donations, impact fees, and interfund 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.

**Mill:** Ad valorem (property) tax valuation unit equal to \$1 of tax obligation for every \$1,000 of taxable valuation.

**Millage:** The total tax obligation per \$1,000 of taxable valuation property.

**Millage Rate:** A rate per \$1,000 of 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



## City of Eustis Glossary

standard sources such as taxes, licenses and permits, grants, and user fees.

**Modified Accrual Basis of Accounting:** Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two ways: 1) revenues are not recognized until they are measurable and available and 2) expenditures are recognized in the period in which governments in general normally 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 in order to accumulate and categorize the various types of payments that are made by governments. These are normally grouped into Personal Services, Operating Expenses, Capital Outlay, and Other categories for budgetary analysis 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 general public.

**Per Capita Income:** The average annual amount an individual would receive if their

city's entire population of income would be divided equally to all residents. When determining the per capita income of a community, the total personal income is divided by the population.

**Permit & License Revenue:** This category includes revenue raised for the purpose of recovering the costs associated with regulating business activity. They include fees imposed on construction-related activities and business licenses.

**Personal 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 that is accomplished through a plan of action aimed at accomplishing 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 for preparing the annual tax roll.

**Property Tax:** Also known as ad valorem tax. It is a tax levied on the assessed value of real and personal property.

**Proposed Budget:** The budget for the upcoming fiscal year submitted to the City Commission for their consideration by the

## City of Eustis Glossary

City Manager. See Adopted, Approved Budget.

**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 and the buildings and other structures attached to it that is 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 both the assessed value of the property and the 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 that are used for irrigation and other uses to extend the City's water supplies. Projects are funded by interfund transfers from the Water and Sewer Revenue Fund.

**Reserve:** An account used to indicate 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 by the virtue of inflation of rising property values, the roll-back rate will be lower than the previous 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 of the cost of a specific improvement or service deemed to primarily benefit 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 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.

## City of Eustis Glossary

**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 with the sole purpose of maintenance of the streets and right-of-ways within the city.

**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.

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed.

**Transfers:** Transfers between individual funds of a governmental unit which 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 road and street facilities.

**Truth in Millage (TRIM):** The Florida Truth in Millage Act serves to formalize the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements and advertisement specifications prior to 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 designed to standardize financial information to facilitate comparison and evaluation of 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.

**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.

**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 they are 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 for repair and replacement of related equipment. Expenses are funded by interfund transfers from the Water and Sewer Revenue Fund.



**CITY OF EUSTIS  
ANNUAL BUDGET  
2019-20**

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**DEPUTY FINANCE DIRECTOR  
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