

City of Eustis Florida



Fiscal Year
2021



Adopted
BUDGET

**CITY OF
EUSTIS**

**ANNUAL
BUDGET
FY 2020-21**

**MAYOR-COMMISSIONER:
MICHAEL L. HOLLAND**

**VICE-MAYOR COMMISSIONER:
EMILY A. LEE**

**CITY
COMMISSION**

**COMMISSIONERS:
MARIE H. ALIBERTI
ROBERT R. MORIN, JR.
KAREN LEHEUP-SMITH**

**CITY
MANAGER**

RONALD R. NEIBERT

**FINANCE
DIRECTOR**

MIKE SHEPPARD

**CITY OF EUSTIS
ANNUAL BUDGET
2020-21**

**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



Emily A. Lee
Vice Mayor



Ronald R. Neibert
City Manager



Marie H. Aliberti
Commissioner



Robert R. Morin, Jr.
Commissioner



Derek A. Schroth
City Attorney



Karen LeHeup-Smith
Commissioner



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Eustis

Florida

For the Fiscal Year Beginning

October 1, 2019

Christopher P. Morrill

Executive Director

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City of Eustis

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

September 17, 2020

Honorable Mayor and City Commissioners:

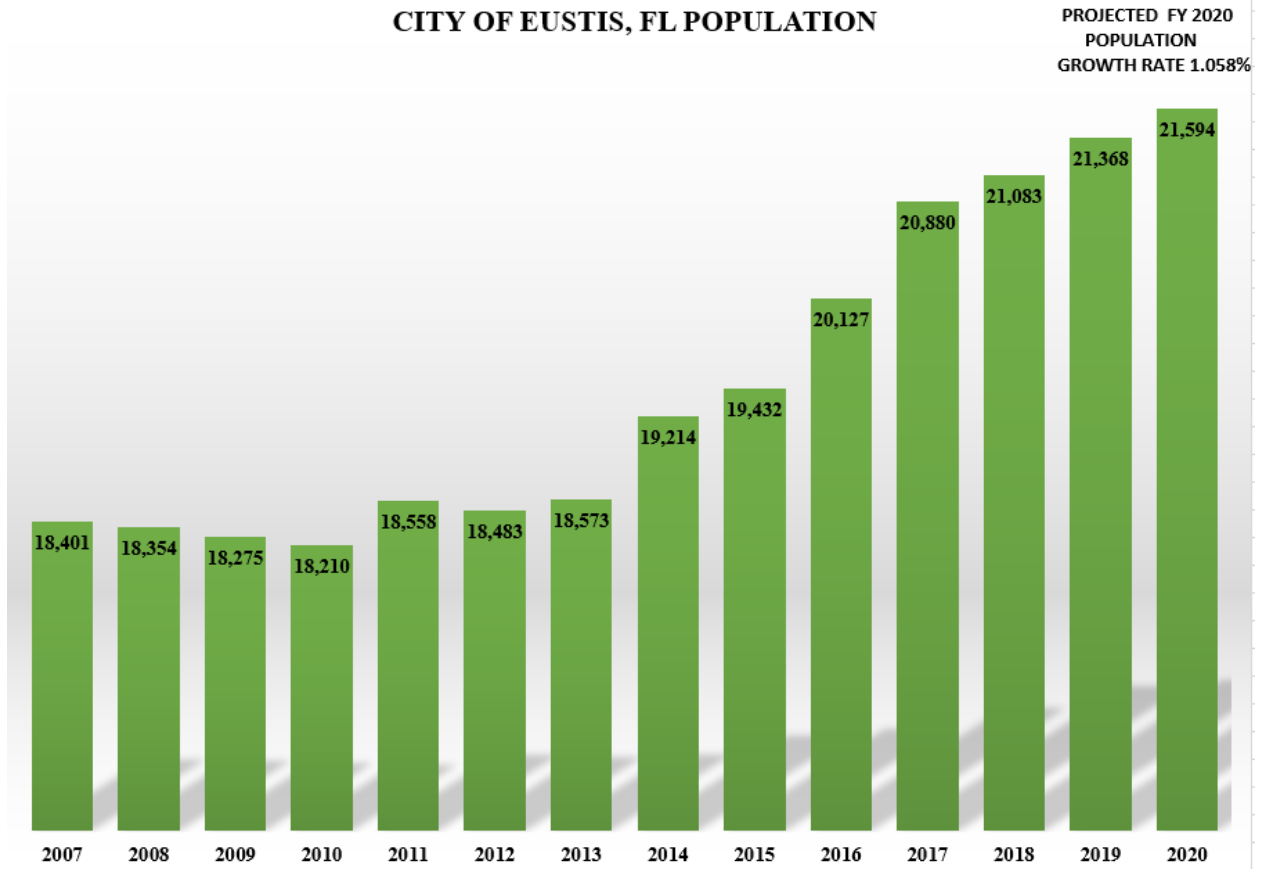
I am pleased to present the Annual Budget for fiscal year beginning October 1, 2020 and ending September 30, 2021, based on my understanding of the Commission's priorities and the level of service required to meet the needs of the community. This document is the culmination of the annual budget process which begins in March and ends upon final adoption on September 17, 2020. 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 \$41,845,784 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 2020-2021 including citywide street resurfacing, housing rehabilitation within the community redevelopment area; and also improvements and engineering for the connection of Umatilla sewer system to the main wastewater plant.

The City continues to experience steady growth, with an increase in population from 18,210 in 2010 to an estimated of 21,594 in 2020, this is 18.58% growth in 10 years, with current population growth rate 1.058 % (U.S. Census Bureau data).

CITY OF EUSTIS, FL POPULATION



FY19-20 U.S. Economy was severely impacted with COVID-19 pandemic economic disruptions. Economic conditions for the City of Eustis have been seriously affected as well. This unprecedented economic challenge and virus spreads preventions lead to revenue sources decrease, which resulted in FY 2020 total revenue loss of \$541,266 based on revised estimates. Economic conditions for the City remain somewhat uncertain for the future due to COVID-19. By the end of Fiscal Year 2019-2020 certain City expenditures will exceed the budgeted revenue amounts, maintaining a lowering fund balances anticipated for the start of Fiscal Year 2020-2021. The anticipated General Fund available balance for the end of the year is \$3,817,057, in addition to the required reserves of \$4,181,562. The amended budgeted expenditures in the General Fund exceed revenues by \$179,849. Revenue expectations were reduced to account for the effects of COVID-19 due to closing of restaurants and other retail/service establishments and transfers to other funds were increased to shore-up short falls in the Street Improvement Fund.

Growth from the previous year in the economy brought an increase in new construction and annexations of \$12,609,306. Property values of \$1,146,835,727 reflect an increase of 6.08% over the previous year. Everyone is hopeful that the rent eviction and mortgage foreclosure moratorium will be resolve amicably without displacing numerous families.

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 49% 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 Proposed Tax Rates 2020/2021

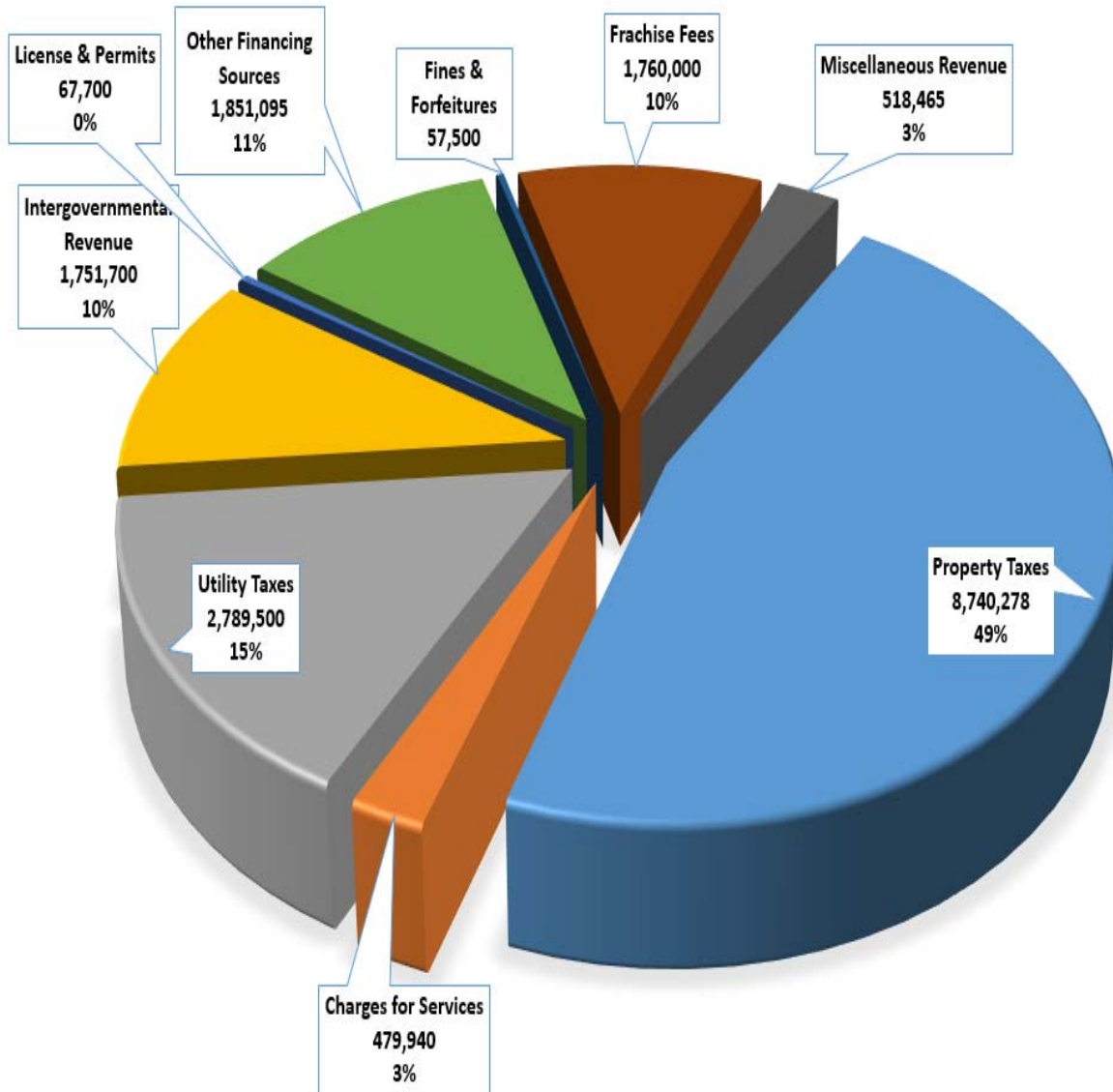
1. Howey	8.8875	8.Minneola	6.1000
2. Astatula	8.5000	9.Groveland	5.2000
3. Eustis	7.5810	10.Cleremont	4.2061
4. Tavares*	7.1932	11.Leesbrub	4.1086
5. Mascotte	7.1323	12.Fruitland Park	3.9134
6. Umatilla	7.1089	13.Lady Lake	3.3962
7. Mount Dora	6.2000	14.Montverde	2.8300

* Includes debt service

Average tax rate is 5.8617: rate is decreased from FY19-20, last year's average of 5.8430. In accordance with the City's financial policies, tax revenues are forecasted at the rate of 98% collection.

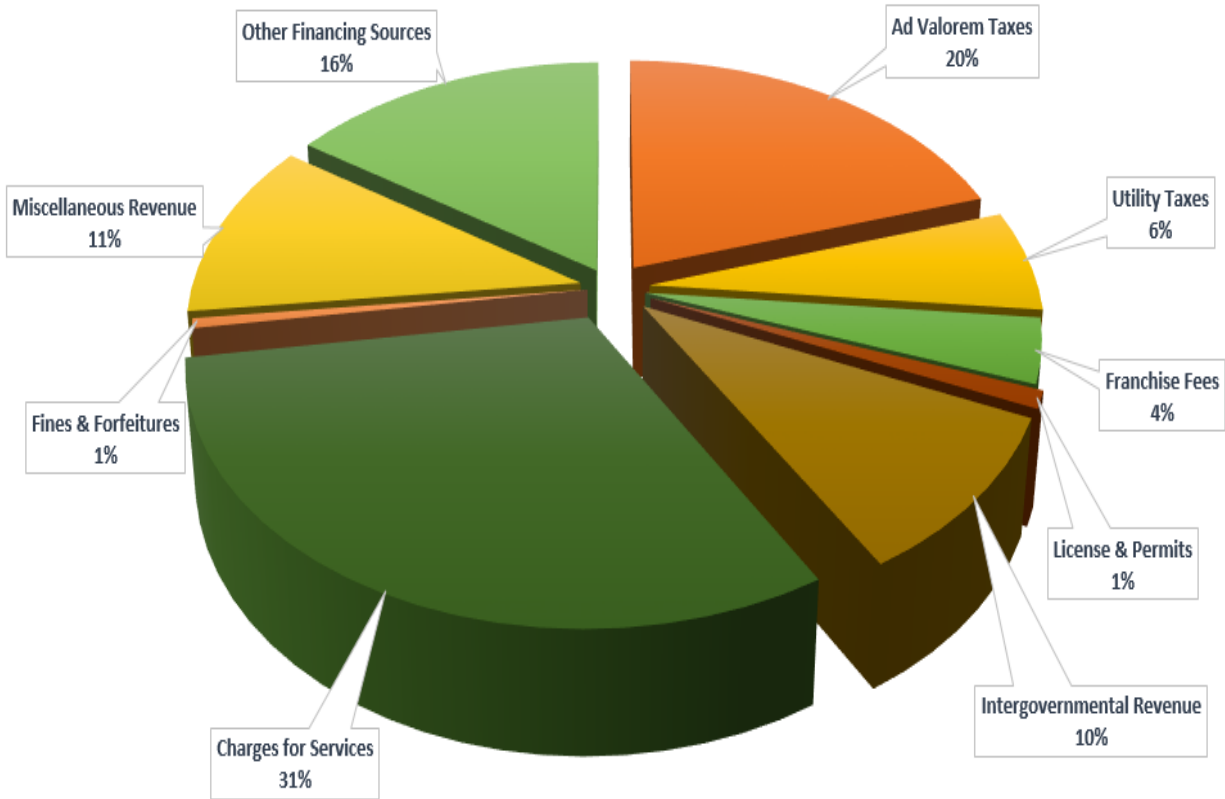
The total General Fund revenue is anticipated to be \$18,016,178 (see the graphical breakdown on the next page):

FY2020-21 GENERAL FUND REVENUE - \$18,016,178
Where Do General Revenues Come From?



The total City revenue includes all funding sources and is projected to be \$43,415,100. Charges for Services is City's largest sources of revenues because that category includes Water and Sewer service charges and Stormwater Fees. Ad Valorem or Property Taxes are second large source of revenue for the City graphical breakdown for the total City revenue as follows:

FY 2020-21 Total City Revenues - \$43,415,100
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	FY20-21 Reserves	Available Fund Balance	TOTAL
General	90 days	\$4,181,562	\$3,817,057	\$7,998,619
Sales Tax	90 days	\$0	\$1,980,596	\$1,980,596
Street Imp.	90 days	\$195,568	\$15,131	\$210,699
Building Services	90 days	\$177,316	\$74,251	\$251,567
Water & Sewer	90 days	\$1,799,761	\$8,078,628	\$9,878,389
Reclaimed Water	90 days	\$0	\$128,174	\$128,174
Stormwater	90 days	\$111,272	\$(110,091)	\$1,181
Water, Sewer R&R	90 days	\$0	\$12,049	\$12,049
Economic Dev.	90 days	\$0	\$67,745	\$67,745
Police Pension	NA	\$23,621,414	\$0	\$0
Fire Pension	NA	\$11,412,474	\$0	\$0
All Others		\$4,743,318	\$8,744	\$4,752,062
TOTAL		\$46,242,685	\$14,072,284	\$60,314,969

Anticipated Increases in Expenditures

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

- Cost of Living Adjustments of 2.0% for all employees, reflecting a total increase of \$297,183 citywide for salaries and benefits.
- The health and life insurance costs increased by 2.50%, or \$62,074.
- The General Liability/Worker's Comp/Property Insurance costs increased by 10.8% for the premium, or \$149,788 citywide.
- The Capital Improvement Plan for FY2020-2021 is \$3,937,396. Major projects include: Street and sidewalk project, wastewater Umatilla connection, public safety vehicle replacements, housing rehabilitation within the CRA, Spray field Transfer pumps, 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 2% increase for each employee in each fund.

General Fund	\$166,651
Water and Sewer Revenue Fund	\$ 49,084
Street Improvement Fund	\$13,200
Stormwater Fund	\$ 2,580
Citywide Total	\$231,515

Personnel Changes

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

Personnel Changes					
Department	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21
City Manager & City Clerk	6	7	7	7	7
Finance & Purchasing	11	11	11	12	12
Development Services & Building Services	9	10	9	9	9
Human Resources	3	3	3	3	3
Police	54	54	54	55	55
Fire	25	26	26	26	26
Public Works	12	12	12	12	12
Library	11	11	11	11	11
Culture & Recreation	11	11	11	11	11
Total	142	145	144	146	146
Public Works	16	18	18	18	18
Public Works	4	4	4	4	4
Public Utilities	16	16	16	16	16
Water	22	22	22	23	23
Wastewater	18	18	18	18	18
Total	56	56	56	57	56
Grand Total	218	223	222	225	225

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 \$18,016,178 with a beginning fund balance of \$7,818,771. The total expenditures of \$17,836,329 and amounts restricted and reserved of \$4,181,562 leave a remaining fund balance of \$3,817,057. The total expenditures include \$154,200 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 2019)
 - Police
 - Response to 36,344 calls for service
 - Number of Arrest 633
 - Fire
 - Response to 1,113 fire and other emergency calls for service
 - Response to 3,171 medical calls
 - Response to 4,284 total calls for service

- Cultural Services
 - Eustis Memorial Library (FY 2019)
 - 127,289 collection items
 - Number of items circulated 75,415
 - Number of Patrons 11,343

 - Parks and Recreation (FY 2019)
 - Aquatic Center
 - 3,472 public swim and splash pad 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 2019)

- Building Services
 - 23 single family homes and 11 commercial buildings
 - 5,114 Inspections
 - 1,694 Permits
- Development Services
 - 5 annexation
 - 5 Comprehensive Plan Map amendment
 - 11 site plan reviews
 - No variance requests
 - 4 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 2019)
 - 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 50% 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:

General Fund Expenditures - \$17,836,329 Where Are General Fund Revenues Spent?

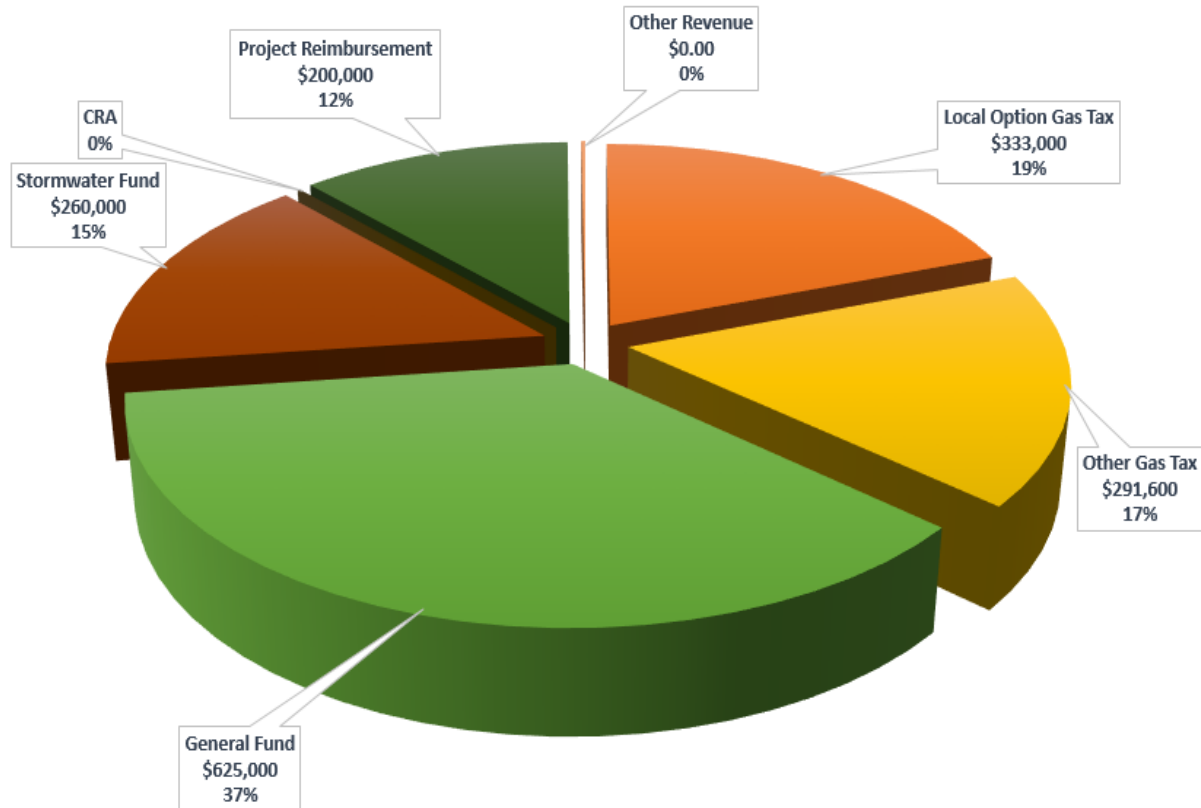


Detailed information on each department budget within the General Fund and the Non-departmental expenditures are included starting in the General Fund Section.

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 \$1,712,490 is higher than last year's actual revenue, but once again includes \$40,000 for street light reimbursement from the State as well as additional money from the General Fund to allow the fund to have a small operating reserve. The revenue sources for this fund are as follows:

FY 2019-20 Street Improvement Fund Revenue - \$1,712,490



The total expenditures for the Street Improvement Fund \$1,712,490. The net revenues exceed the expenditure by \$5,625. This is the first time in three years this has been accomplished, mainly from the additional transfers from the General Fund. The fund balance is still unable to 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 \$11,798,660 with a beginning fund balance of \$10,820,074. Total expenses of \$12,740,345 and required 90-day operating reserves of \$1,799,761 leaving a remaining fund balance of \$8,078,628 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 (Red Tail) and Sorrento Hills.

The Fund has operating expenses of \$6,620,045. 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 23 positions in water, 18 in wastewater, and 16 in administration.

During the coming year the City plans on providing for a new five year rate study. The study is performed to ensure that the City maintains rates sufficient to cover normal operations, renewal and replacement of infrastructure, adequate expansion of the system to accommodate growth and protection to bond holders for revenue to make necessary debt payments.

The Utility Department provides the following services:

- Water service to approximately 12,500 customers, supplying over 3.2 million gallons of water per day
- Maintenance and repair of 183 miles of water main
- Maintenance and repair of 124 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 2020-2021 is \$832,800. The operating expenditures are \$435,086 of the total \$929,086 expenditures, leaving a balance of \$1,181. This is not enough to cover the required reserves of \$111,272. The beginning fund balance was \$97,467.

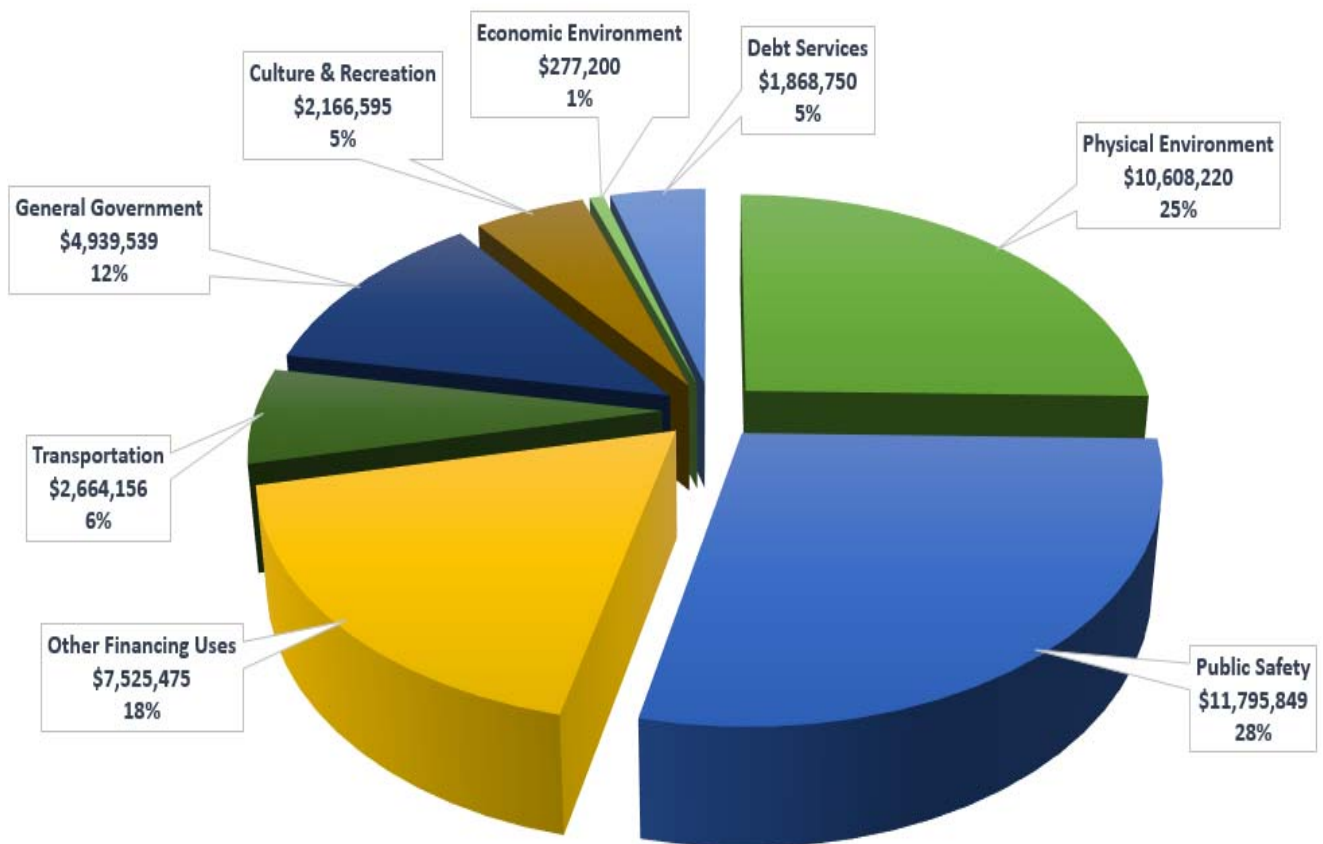
The Stormwater Fund includes four employees and is responsible for street sweeping and drainage maintenance. The fund transfers \$260,000 to the Street Improvement Fund.

During the coming year the City will include a recommendation for utilizing automatic increases to the stormwater rates each year. The last time the rates were increase was in the mid 2000's, before 2008.

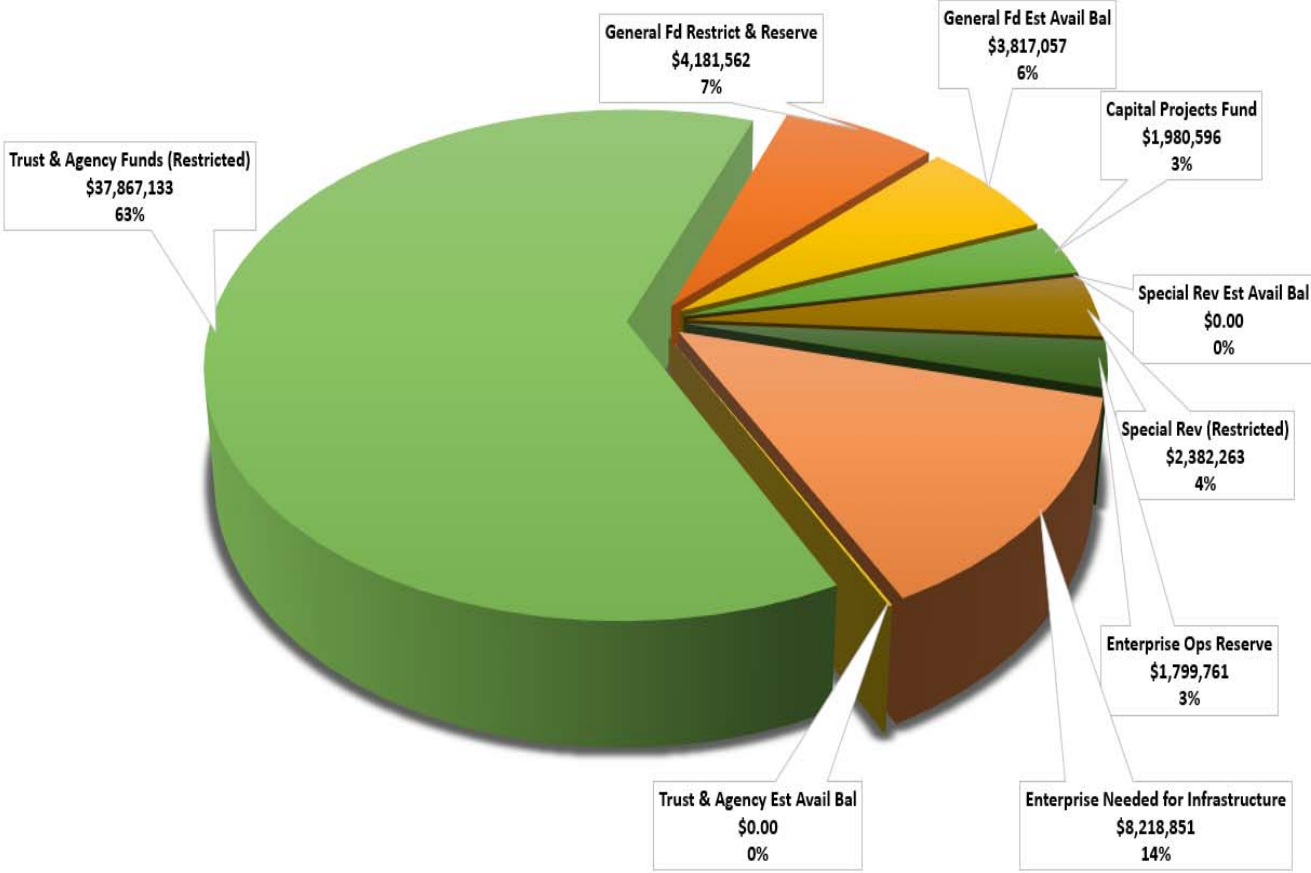
Citywide Profile

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

FY2020-21 Total City Expenditures \$41,845,784 Where Are City Funds Spent?



FY2020-21 Estimated Year-End Total Fund Balances by Fund Type \$60,314,968



The beginning fund balance of all twenty-three City funds was \$58,745,652 and the anticipated revenue is \$43,415,100. After accounting for \$41,845,784 in expenditures, the total City fund balance would be \$60,314,968 as illustrated above; \$46,242,684 of that total is dedicated (restricted) by law or policy as reserves, leaving a remaining balance of \$14,072,284 for healthy reserve maintenance as well as upcoming utility infrastructure needs as identified in the Capital Improvement Plan.

The Capital Improvement Plan for FY 2020-2021 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 \$7,200.
 - b. The current restricted reserve balance is \$272,437.
 - c. The General Fund annual operating expenditure for the cemetery is \$169,990.
2. Community Events
 - a. The budget includes \$483,825 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 \$161,965. 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 2019-2020 Accomplishments

It is anticipated that staff will reduce anticipated General Fund expenditures in FY2019-2020 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 Georgefest, food drives and distributions of masks in support of families hurt by COVID-19.
4. Florida Department of Environmental Protection Operations Excellence Award for Wastewater
5. Successful participation in the Florida Law Enforcement Challenge and the Florida Click It or Ticket Challenge for the Police Department
6. Revitalization of Ferran Park in time for a Family July 4th Celebration
7. Hosting the widely popular Eustis Holiday Ice Skating Rink

Additional tasks for the upcoming year include but are not limited to, 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 2020-21 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 that reads "Ronald R. Neibert". The signature is written in a cursive style with a large initial 'R'.

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 32 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 21,000 residents, with a median age of 43.2 years as well as median household income of \$51,884. 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 Performance Measurers

City of Eustis seeks opportunities to promote goals of operational excellence and performance measurement. Operational excellence leads to reducing operational costs and increasing the workplace productivity. It also creates organizational culture that allows City to support and increase valuable services for our community and achieve long-term sustainable goals and growth. City of Eustis identifies performance measurement as an essential component of budgeting process and supports the research on performance measurement provided by City Finance Department, assuring financial statements preparation in accordance with GAAP (Generally Accepted Accounting Principles), that plays an important role in the development of performance measurement in the public sector overall.

To be effective, performance measurement is thoroughly integrated into a City's budgetary process. Natural relationship between performance measurement and budgeting can be briefly summarized as follows:

City of Eustis

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

Developing Performance Measurers:

- Revenue Growth (City Manager Letter Information)
- Net Profit (CAFR)
- Number of employees
- Number of Customers Requesting Service
- Amount of Grant Funds Received

Output Measurers:

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

Outcome Measurers:

- Standardized Testing Scores (Demographic Data)
- School Graduation Rate (Demographic Data)
- Change in Criminal Activity (Sheriff's Office Reports)
- Miles of Highway Resurfaced (Public Works Reports)

Efficiency Measures:

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

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

City of Eustis
Demographic and Economic Statistics
Last Ten Years

Year	Population (5)		% increase Consumer Price Index (3)	Median Age	School Enrollment	Eustis School Information Enrollment (4) and Grading (6)			
	Eustis	County % of Cty.				Eustis Heights Elementary	Eustis Elementary	Eustis Middle	Eustis High
2009-10	18,210	297,432	6.12%	45.1	4,332	B	A	A	B
2010-11	18,558	297,052	6.25%	45.1	5,083	B	C	B	B
2011-12	18,483	298,265	6.20%	45.1	4,702	C	A	B	C
2012-13	18,573	298,707	6.22%	45.1	4,682	D	B	C	B
2013-14	19,214	308,034	6.24%	46.0	5,539	F	B	B	C
2014-15	19,455	315,690	6.16%	42.0	4,725	C	C	B	B
2015-16	19,986	325,875	6.13%	41.8	4,663	C	C	C	C
2016-17	20,768	335,396	6.19%	40.8	4,645	C	B	C	C
2017-18	20,827	346,017	6.02%	40.4	4,413	C	B	C	C
2018-19	21,373	367,118	5.82%	41.4	3,529	C	C	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

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

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
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
2018-19	51,989	42,190	44,647	49,049	46,100	36,997	42,374	53,267	52,096	58,588	67,470	55,228	44,576	50,361

(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

(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.fdoe.org>)

(7) Source US Bureau of Labor Statistics (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
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
2018-19	100.3	105.3	105.6	101.9	87.1	94.1	2.7	2.4	2.5	3.9	3.2	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

(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)

CITY OF EUSTIS, FLORIDA
TOP 10 PRINCIPAL TAXPAYERS
CURRENT AND NINE YEARS AGO
FISCAL YEARS ENDING SEPTEMBER 30TH
(Source Lake County Property Appraisers Office)

TAXPAYER	2010			2018			2019			DIFFERENCE IN PERCENTAGE OF ASSESSED VALUATION FY18-FY19	
	ASSESSED VALUATION	Rank	PERCENTAGE OF TOTAL ASSESSED VALUATION	ASSESSED VALUATION	Rank	PERCENTAGE OF TOTAL ASSESSED VALUATION	ASSESSED VALUATION	Rank	PERCENTAGE OF TOTAL ASSESSED VALUATION		
											DIFFERENCE IN ASSESSED VALUATION FY18-FY19
Sprint/Embarq-Florida Inc.	11,507,552	1	1.35%	32,677,274	1	3.30%	29,549,458	1	2.74%	(3,127,816)	-0.56%
Florida Food Products	6,042,705	5	0.71%	16,761,763	3	1.69%	28,536,139	2	2.64%	11,774,376	0.95%
Duke (Progress) Energy			0.00%	20,094,667	2	2.03%	19,214,324	3	1.78%	(880,343)	-0.25%
SUSO 4 North Branch LP			0.00%	14,145,866	4	1.43%	14,493,121	4	1.34%	347,255	-0.08%
MHC Southern Palms LLC			0.00%	10,101,650	5	1.02%	10,101,524	5	0.94%	(126)	-0.08%
Boukalis Development of St. Petersburg LLC			0.00%	-		0.00%	6,317,735	6	0.59%	6,317,735	0.59%
HTG Valencia LLC			0.00%	5,334,707	7	0.54%	5,697,862	7	0.53%	363,155	-0.01%
Core Eustis LLC			0.00%	-		0.00%	5,370,298	8	0.50%	5,370,298	0.50%
MHC Haselton Village LLC	6,966,126	4	0.82%	4,748,519	8	0.48%	5,157,319	9	0.48%	408,800	0.00%
MSC Eustis LLC			0.00%	-		0.00%	4,883,120	10	0.45%	4,883,120	0.45%
Jensen Center LTD			0.00%	5,724,502	6	0.58%	-	-	0.00%	(5,724,502)	-0.58%
Real Sub LLC			0.00%	4,293,408	9	0.43%	-	-	0.00%	(4,293,408)	-0.43%
Eustis Plaza, Inc.			0.00%	4,274,160	10	0.43%	-	-	0.00%	(4,274,160)	-0.43%
MZRC Lake County LLC			0.00%	-		0.00%	-	-	0.00%	-	0.00%
MHC Financing LTD			0.00%	-		0.00%	-	-	0.00%	-	0.00%
DIV Vastgoed	13,512,639	2	1.59%	-		0.00%	-	-	0.00%	-	0.00%
Florida Power Corp	13,243,180	3	1.56%	-		0.00%	-	-	0.00%	-	0.00%
Prestige Ford	4,816,437	6	0.57%	-		0.00%	-	-	0.00%	-	0.00%
Eustis Square One LLC	4,734,895	7	0.56%	-		0.00%	-	-	0.00%	-	0.00%
Zillis Patrick Trustee	4,184,475	8	0.49%	-		0.00%	-	-	0.00%	-	0.00%
U.S. Nutraceuticals	4,113,195	9	0.48%	-		0.00%	-	-	0.00%	-	0.00%
Burke Industries	3,560,357	10	0.42%	-		0.00%	-	-	0.00%	-	0.00%
Total	77,497,998		9.12%	118,156,516		11.92%	129,320,900		11.98%	11,164,384	0.06%

SOURCE:

Lake County 2010 Property Appraiser's Office Total Eustis
Lake County 2018 Property Appraiser's Office Total Eustis
Lake County 2019 Property Appraiser's Office Total Eustis

849,763,765
991,431,421
1,079,601,155



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



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.**
 - *Last year the City adopted an incentive program to encourage improvements to properties fronting on the major corridors of SR 19 and Orange Ave.*
 - *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 road construction along Kurt Street, Ardice Ave, Ruleme Street and US Highway 441 connection.*
 - *Installation of sidewalks for new construction projects continue to be required per the Land Development Regulations.*

- (c) **Improve and enhance parks and recreation opportunities.**
 - *The Library has expanded access by partnering with the Lake County Library system. We will continue to explore ways to collaborate on programming for both children and adults.*
 - *The Library will continue to partner with Parks and Recreation to bring safe programming to the citizens of Eustis.*
 - *Parks and Recreation completed construction of a Disc Golf course at Palmetto Point Park.*
 - *Completed construction of Carla Gnann Thompson Dog Park.*
 - *Re-sodded Carver Park Soccer / Football field.*
 - *Administration of Events (Golf Tournament, Running of the Georges 5K race) to support Youth Scholarship Fund.*

- *Resurfaced basketball courts and park amenities at Carver Park.*

(d) Support diverse community events, festivals and celebrations, moving them throughout the community.

- *The Events and Tourism Office partners with Lake County non-profits and for-profit businesses to sponsor Vet Fest Lake County – a country wide 3-day event to celebrate our Veterans, Active Military, 1st Responders and the families who support them.*
- *Promotion of Georgefest, Holiday Ice Skating, the Eustis Busker Festival, the Bikefest Music Festival, July 4th Celebration, 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.*
- *FDOT design meeting for SR19 (Norton Ave. to CR 452).*
- *Installation of sidewalks for new construction projects continue to be required per the Land Development Regulations.*

(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/*
- *Implementation of Wetland Hybrid Treatment Plant.*
- *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 2018 Report, 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.*
- *Development Services continues to review new development projects for consistency with Comprehensive Plan and Land Development Regulations that promote preservation of the natural environment to the maximum extent possible.*

(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.*
- *Development Services continues to review new development projects for consistency with general building design standards and enhanced standards in the commercial historic district downtown.*

(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 in construction phase and close to completion.*

(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*
- *The CRA has entered into an agreement with the Lake Community Action Agency to administer a residential rehabilitation program. The \$250,000 in CRA dollars will fund energy efficiency and safety improvements.*
- *The CRA entered into a development agreement with Lake Investment Ventures for the redevelopment of the Eustis Marina.*
- *The CRA entered into a development agreement with North Central Place for a 20-unit market rate apartment building.*
- *The CRA entered into a development agreement with Boukalis Enterprises for a 12-unit market rate apartment building.*
- *The CRA entered into a development agreement with Joseph Matella for a 14-unit apartment complex.*
- *The CRA entered into a development agreement with BE Homes for a 66-unit townhome style subdivision.*
- *The CRA entered into a purchase agreement for the former Florida Hospital Waterman site. Upon purchase, the CRA plans to market the site as available for mixed-use development.*

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 in construction phase and close to completion.*
- *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.

- *Construction of a disc golf course at Palmetto Point Park.*

(e) Continue to invest in infrastructure improvements.

- *The Capital Improvement Plan has annual allocations for street paving, sidewalks, and water and sewer line upgrades.*
- *Completion of Lakeview Ave improvements*
- *Completion of Kurt St/Ardice Ave/Ruleme St/Oak Lynn St project.*
- *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.*
 - *Renovation of PD exterior and parking.*
 - *Library landscape project.*
 - *Updated Community Center sound system.*

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.*
 - *Development Services continues to offer an expedited Development Plan approval process to allow fully code compliant projects to be approved administratively.*
- (c) Ensure that Eustis is known as a business and industry friendly environment where companies choose to locate.**
- *Development Services continues to offer an expedited Development Plan approval process to allow fully code compliant projects to be approved administratively. Five projects have taken advantage of the expedited process since 2016.*
 - *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 is offering an annexation incentive program that added several homes and parcels to the City. Building permits have also increased, with 25 single-family permits and 3 multi-family permits between October 2019 and May 2020.*
- (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.*
 - *The development of Cobb Commence Park and the Granger office/warehouse project provides new commercial/industrial opportunities in the City of Eustis.*
 - *Two new manufacturing facilities are currently in plan review for new construction.*
 - *Over the past several years, new commercial development has been construction on US Hwy 441, N SR 19, and in other areas of the City; plans for retail centers on US 441 have submitted; interest in Eustis for new development has increased.*

- (f) **Expand post-secondary educational opportunities within the City.**
 - *In 2018, Lake Technical College Opened the Center for advanced manufacturing.*
- (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.*
 - *Members of the EHS Construction Academy Advisors Board.*

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 entered into a purchase agreement with SpenceTF for the purchase and development of City-owned property on CR 44.*
- *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/CRA has entered into a purchase agreement for the former Florida Hospital Waterman site. Upon purchase, the site will be marketed as available for redevelopment.*

(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.

- *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 20/21 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 City had contracted for an evaluation of the reclaimed water distribution plan and required improvements to the eastern wastewater plant.*
- *City is in the planning stage of Umatilla Sewer Project.*
- *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) Continuously improve, diversify and expand public communication and input.

- *The City has hired a Senior Planner to expand and improve City's Development Services*
- *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/program scholarships to qualifying 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 twin towns 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 increased its e-book inventory, added education and research databases and developed more online programming for both children and adults.*
- (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.**
- *In FY 2019/20 the City improved the pay plan by increasing all pay range minimum and maximum amounts by a flat amount of \$2,219. This same increase was given to all employees who had a satisfactory performance evaluation. This flat dollar amount was given in lieu of the usual percentage increase to better address the need to provide a “living wage” increase to employees at the lower pay ranges and those near the starting amount of a range.*
- (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.*

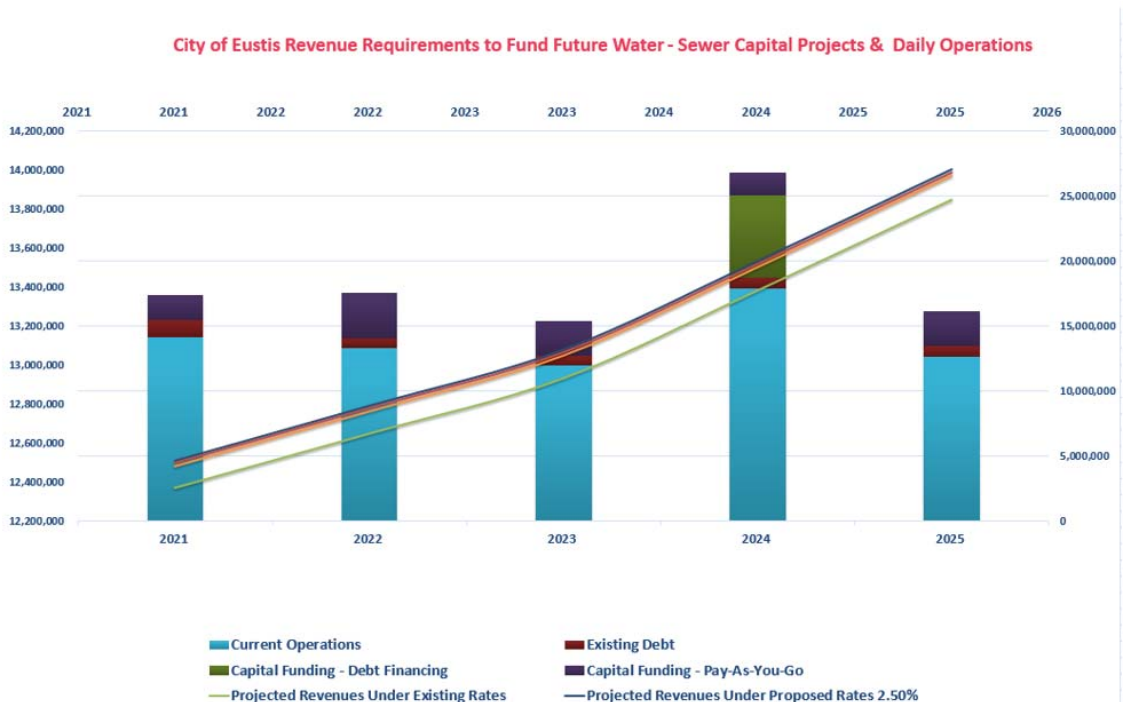
City of Eustis Long Range Financial Plan

A long-range financial plan (LRFP) gives the chance to conduct Strengths, Weaknesses, Opportunities and financial Threats analysis. This critical planning exercise can help to evaluate potential opportunities and risks - and operate more proactively and efficiently.

The Long-Term Financial Plan (LRFP) for Fiscal Year 2020-21 through Fiscal Year 2022-25 forecasts the City’s revenues, expenditures, and resulting fund balance for all funds over a five year planning period. The LRFP is not intended to predict the future, but rather to create awareness regarding financial challenges and opportunities that the City could possibly face and inform the City’s financial and operational decision making to account for such possibilities. Financial planning uses forecasts to provide insights into future financial capacity so that strategies can be developed to achieve long-term sustainability in light of the governmental service objectives and financial challenges.

City of Eustis identifies two major long range goals:

1. In FY 2020-21 – Five years Water, Wastewater, Reclaimed Water and Stormwater planned rates study, will be performed by City of Eustis Finance Department, to insure that City’s utility rates meet City’s annual revenue requirements, support Capital Improvements Plan projects and supports the current level of national utility rates as well as Lake County local rates.



2. In FY 2023-24 City is planning Main Waste Water Plant expansion, this project is included in FY 21-25 Capital Improvements Plan. To meet project requirements, City is planning \$6,400,000 Municipal Bond issuance. Due to tremendous fiscal pressures stemming from the COVID-19 Pandemic tax impact and in order to meet general bond obligations and minimize call, credit, interest rate, liquidity and inflation risks City of Eustis will need to conduct research of possible federal assistance options.



Fiscal Year 2020-21 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, 2020 and extending to September 30, 2021.

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 2021 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 resolutions at a public hearings held during the first and last scheduled City Commission meeting each September. Upon final adoption, the budget is in effect for the fiscal year, with the amounts stated therein being appropriated to the objects and purposes named therein.

Public participation in the budget process is encouraged. Prior to adoption, the City Commission holds several public budget workshops to review the major issues, programs and capital projects to be included in the adopted budget. In addition, there are two public hearings in which the citizens can question the City Commission on matters regarding the adopted budget. The scheduled times and locations of these meetings are advertised in accordance with State of Florida statutes on the City's website and at the City Hall facilities.

Budget Amendments

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

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 2021 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 example below: Citywide Major Revenue Sources of \$1 Million or more:

	FY 20 -21		FY 21-22		FY 22 -23		FY 23 -24		FY 24 -25	
	Budget		Forecast		Forecast		Forecast		Forecast	
Major Revenues - Citywide		<i>inc.</i>		<i>inc.</i>		<i>inc.</i>		<i>inc.</i>		
Ad Valorem	8,740,278	3%	9,002,486	3%	9,272,561	3%	9,550,738	3%	9,837,260	
Franchise Fees	1,760,000	2%	1,795,200	2%	1,831,104	2%	1,867,726	2%	1,905,081	
Utility Taxes	2,789,500	2%	2,845,290	2%	2,902,196	2%	2,960,240	2%	3,019,445	
Sales Taxes	1,633,000	3%	1,681,990	3%	1,732,450	3%	1,784,423	3%	1,837,956	
Water & Sewer Sales	11,798,660	2%	12,034,633	2%	12,275,326	2%	12,520,832	2%	12,771,249	
Water & Sewer R&R	3,059,550	2%	3,120,741	2%	3,183,156	2%	3,246,819	2%	3,311,755	
Total	29,780,988		30,480,341		31,196,792		31,930,778		32,682,745	

Taxes

Ad Valorem Taxes – General Fund

Ad Valorem taxes are budgeted at \$8,740,278 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 2021 is 7.5810. Eustis is included in the Orlando Metropolitan Statistical Area, one of the fastest growing in the nation. Additionally, City leadership has instituted further pro-growth measures such as development incentives, impact fee waiver programs, annexations, and business recruitment strategies; as well as marketing, community engagement, livability and tourism events. These factors have assisted in producing an average historic annual taxable value increase for the last four years. The City will explore any combination of efficiency/cost reduction measures, enhancements in other revenue streams, and continued pro-growth policy 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 \$1,760,000. 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 \$67,700 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 \$419,700 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 \$1,751,700. It is apportioned and distributed by the State based on population estimates. This distribution is based on equally weighted factors of adjusted municipal population, derived municipal sales tax collections and the municipality's ability to raise revenue. The FY 2021 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 \$518,464 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 \$832,800 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 \$11,548,360. 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 \$11,798,660.

Other Charges for Services:

General Fund

Estimates for revenues generated from Parks and Recreation activities of \$199,400 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 \$57,500, 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 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 \$518,464. 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. The transfer will be \$438,834 based on preliminary taxable

values as provided by the Lake County Property Appraisers office.

EXPENDITURES

For FY 2020, the City was able to budget a 2% salary increase for all employees. This equates to an increase in salary, tax, and benefit costs of \$297,183 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 2.5% increase in health and life insurance costs for an increase of \$49,670. Public safety pensions are anticipated to increase modestly in FY 2020 by approximately \$78,667. Also, general liability, worker's comp, and property insurance is expected to increase by 17.3% resulting in a citywide increase of \$239,653. 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. Overall expenditures decreased by \$348,204 from the prior year budget due to the factors mentioned above along with decreases in the City's Capital Improvement Plan. 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 FY2020: \$160,000 will be paid off in FY 2021.

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 FY2020: \$180,223 will be paid off in FY 2021: \$90,990.

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 \$3,610,197.

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 20-21: \$6,265,000 after principal and interest payment of \$552,106.

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 20-21: \$361,100 after principal and interest payment of \$374,027.

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 2020-2021**

<u>Fund No</u>	<u>Fund Name</u>	<u>Est. Beginning Fund Balance</u>	<u>Revenues</u>	<u>Less: Expenditures</u>	<u>Less: Reserves</u>	<u>Available Fund Balance</u>
001	General	7,818,771	18,016,178	17,836,329	4,181,562	3,817,057
006	Library Contribution	88,709	845	51,145	38,409	-
010	Sales Tax Revenue	1,852,202	1,633,000	1,504,606	-	1,980,596
011	Law Enforcement Education	108,571	32,800	64,300	77,071	-
012	Police Forfeiture	21,318	7,713	13,900	15,131	-
013	Street Improvement	213,818	1,712,490	1,706,865	195,568	23,875
014	Community Redevelopment	991,225	1,340,180	551,943	1,779,462	-
020	Building Services	550,982	419,700	719,115	177,316	74,251
049	Stormwater Utility Revenue	97,467	832,800	929,086	111,272	(110,091)
040	Water & Sewer Revenue	10,820,074	11,798,660	12,740,345	1,799,761	8,078,628
041	Reclaimed Water Projects	127,409	765	-	-	128,174
042	Water & Sewer R&R	149,199	3,059,550	3,196,700	-	12,049
059	Fire Prevent. Capacity Exp. Trust	120,585	15,700	1,000	135,285	-
060	Greenwood Cemetery Trust	267,637	7,200	2,400	272,437	-
061	Police Pension	22,593,010	2,124,654	1,096,250	23,621,414	-
062	Fire Pension	10,807,759	1,271,215	666,500	11,412,474	-
063	Parks & Rec Capacity Exp. Trust	58,853	28,750	1,000	86,603	-
064	Law Enforce. Capacity Exp. Trust	303,703	12,750	1,000	315,453	-
065	Water Impact Trust	1,363,428	182,900	144,500	1,401,828	-
066	Sewer Impact Trust	254,822	848,500	495,800	607,522	-
068	Economic Development Trust	123,295	54,650	110,200	-	67,745
069	Library Capacity Exp. Trust	12,816	14,100	12,800	14,116	-
	TOTAL	58,745,652	43,415,100	41,845,784	46,242,684	14,072,284

BUDGET SUMMARY
CITY OF EUSTIS, FLORIDA - FISCAL YEAR 2020-21

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF EUSTIS ARE
4.1% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

<u>Millage Per \$1,000</u>		<u>Capital</u>	<u>Special</u>		<u>Trust &</u>	
General Fund 7.5810	<u>General</u>	<u>Projects</u>	<u>Revenue</u>	<u>Enterprise</u>	<u>Agency</u>	<u>Total</u>
<u>BEGINNING FUND BALANCES</u>	<u>Fund</u>	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	\$ 7,818,771	\$ 1,852,202	\$ 2,072,089	\$ 11,096,682	\$ 35,905,908	\$ 58,745,652
<u>ESTIMATED REVENUES:</u>	Millage Per					
Taxes:	\$1,000					
Ad Valorem Taxes	7.5810	\$ 8,740,278	\$ -	\$ -	\$ -	\$ 8,740,278
Utility Taxes		2,789,500	-	-	-	2,789,500
Franchise Fees		1,760,000	-	-	-	1,760,000
Licenses and Permits		67,700	-	-	-	67,700
Intergovernmental Revenue		1,751,700	1,625,000	920,413	-	4,297,113
Charges for Services		479,940	-	1,440,700	11,548,360	14,057,400
Fines and Forfeitures		57,500	-	33,060	180,000	270,560
Miscellaneous Revenues		518,464	8,000	626,275	93,915	4,727,073
Other Financing Sources		1,851,095	-	1,326,080	3,036,700	6,705,475
Total Revenues and Other Financing Sources		\$ 18,016,178	\$ 1,633,000	\$ 4,346,528	\$ 14,858,975	\$ 43,415,100
Total Estimated Revenues and Balances		\$ 25,834,949	\$ 3,485,202	\$ 6,418,617	\$ 25,955,657	\$ 40,466,327
<u>EXPENDITURES/EXPENSES:</u>						
General Governmental Services		\$ 3,350,106	\$ 90,000	\$ 64,043	\$ 1,435,390	\$ -
Public Safety		8,966,684	268,000	797,315	-	1,763,850
Physical Environment		1,227,329	65,000	929,086	8,246,005	140,800
Transportation		-	792,291	1,871,865	-	-
Economic Environment		30,000	-	137,000	-	110,200
Culture and Recreation		2,116,130	25,415	11,950	-	13,100
Debt Service		-	263,900	185,900	927,350	491,600
Other Financing Sources (Uses)		2,146,080	-	39,195	5,328,300	11,900
Total Expenditures/Expenses Reserves		\$ 17,836,329	\$ 1,504,606	\$ 4,036,354	\$ 15,937,045	\$ 2,531,450
		7,998,619	1,980,596	2,382,264	10,018,612	37,934,877
Total Appropriated Expenditures and Reserves		\$ 25,834,948	\$ 3,485,202	\$ 6,418,618	\$ 25,955,657	\$ 40,466,327

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

Budget Process Calendar FY 20-21

Date	Notes	Activity/Requirement	Participants
February 20, 2020	**	Pre Budget Planning & Priority Workshop	City Manager & Commission
February 21, 2020		Distribute CIP Project Request Forms & Instructions to CIP Te	Budget Office
March 16, 2020		Prelim Revenue Estimates Prepared by Budget Office	Budget Office
March 13, 2020		CIP Request Forms due to Budget from CIP Team	CIP Project Team
March 23-26, 2020		CIP Meetings & review (Individual)	City Manager & Department Directors
March 30, 2020		2nd Round CIP Meetings is needed (Individual)	City Manager & Department Directors
April 2, 2020		Prelim Budget Workshop	City Manager & Commission
April 3, 2020		Pre-Budget Meeting & Briefings	City Manager & Department Directors
April 3, 2020		Distribute Budget Manual & Request Forms to Departments	Budget Office
April 3, 2020		Edmunds Budget entry Screens Opened for Department Entry	Budget Office
April 27, 2020		Due Date for Department Budget Entry	Department Directors
April 27, 2020		Due Date to Budget for Position and/or Operating Capital Request Forms	Department Directors
April 27, 2020		Edmunds Budget Entry Screens Locked to Departments	Budget Office
May 7, 2020	**	CIP Workshop Presentation to Commission	City Commission and CIP Project Team
May 7, 2020		General Fund Summary Meeting	City Manager & Finance Department
May 11-14, 2020		Department Review of Requested Budgets	City Manager & Department Directors
May 18 - June 19, 2020		Prepare City Manager's Proposed Budget Book	Finance Department
June 1, 2020		Prelim. Tax Info from Property Appraiser/Adjust Ad Valorem R	Budget Office
June 24, 2020		Submit City Manager's Proposed Budget to City Commission	Budget Office
July 2, 2020	**	City Commission Proposed Budget Budget review & Approval Workshop	City Commission, Budget Office and CRA Board
July 16, 2020	*/**	Proposed Millage Rate (Set Proposed Millage Rate & Date for the Tentative Budget Hearing on the Regular Budget)	City Commission
July 16, 2020	**	Acceptance of CIP 21-25 Plan	City Commission
July 16, 2020	**	First Read Ordinance Updating CIE for CIP	City Commission
July 16, 2020	**	Acceptance of CRA Budget	City Commission
July 17, 2020	*	Certify Millage Rate (Certify proposed millage rate & date for tentative budget hearing with Property Appraiser)	Finance Director
July 17 - August 21, 2020		Make Revisions and Prepare Proposed Tentative Budget Book for 1st Hearing	Finance Director, Budget Office
August 5, 2020		Last Day for Changes to Proposed Tentative Budget	Finance Director, Budget Office

Date	Notes	Activity/Requirement	Participants
August 6, 2020	**	Second Read Ordinance Updating CIE for CIP	City Commission
August 14, 2020	*	Property Appraiser Mails "Notice of Proposed Property Taxes" TRIM Notices to Residents	Property Appraiser
August 26, 2020		Proposed Tentative Budget Book to Commission	Finance Director, Budget Office
September 3, 2020	*/**	Hold First Budget Hearing to Adopt Budget & Millage	City Commission and Public
September 13, 2020		Advertise in the Newspaper Intent to Adopt a Final Budget	Finance Director
September 17, 2020	*/**	Hold Final Hearing to Adopt Final Budget & Millage	City Commission and Public
September 18, 2020	*	Certify Final Millage to Property Appraiser	Budget Office
September 30, 2020		Distribute Final Budget Books	Budget Office
October 1, 2020		New Budget Goes Into Effect	Budget Office

* Requirement of State Law under TRIM

** City Commission involvement

CITY OF EUSTIS - ANNUAL BUDGET
FISCAL YEAR 2020-2021
DEPARTMENTAL OPERATING CAPITAL SUMMARY (Items of at least \$5,000 with a useful life of one or more years)
as of August 2020

Fund	Department	Program	Account	Item Description	Budget	Actual
General Fund (001)	Parks & Recreation (572)	Aquatic Program (7330)	Machinery & Equip (6064)	Replacement Pool Drain Covers	6,000	3,007
General Fund (001)	Parks & Recreation (572)	Aquatic Program (7330)	Machinery & Equip (6064)	Replacement Fire Doors	7,000	7,475
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	8,927
				General Fund Total	39,000	19,409
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	22,450
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	21,183
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	3,700
Water & Sewer Fund (040)	Wastewater (535)	Treatment (3520)	Machinery & Equip (6064)	Chain Drive Gate Operator	8,500	5,862
Water & Sewer Fund (040)	Wastewater (535)	Treatment (3520)	Machinery & Equip (6064)	Anoxic Mixers	19,200	16,993
Water & Sewer Fund (040)	Wastewater (535)	Laboratory (3530)	Buildings (6062)	Air Conditioner Replacement	6,600	4,942
Water & Sewer Fund (040)	Wastewater (535)	Laboratory (3530)	Machinery & Equip (6064)	Autoclave	8,800	6,421
Water & Sewer Fund (040)	Wastewater (535)	Reclaimed (3540)	Machinery & Equip (6064)	Portable Valve Operator/Actuator	8,000	7,531
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	11,349
Water & Sewer Fund (040)	Wastewater (535)	East Lift Stations (3580)	Machinery & Equip (6064)	Lift Station 31 Submersible Pump Replacement	18,000	12,351
				Water & Sewer Revenue Fund Total	245,600	112,783
				GRAND TOTAL	284,600	132,193

CITY OF EUSTIS – ANNUAL BUDGET
FISCAL YEAR 2020-2021
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

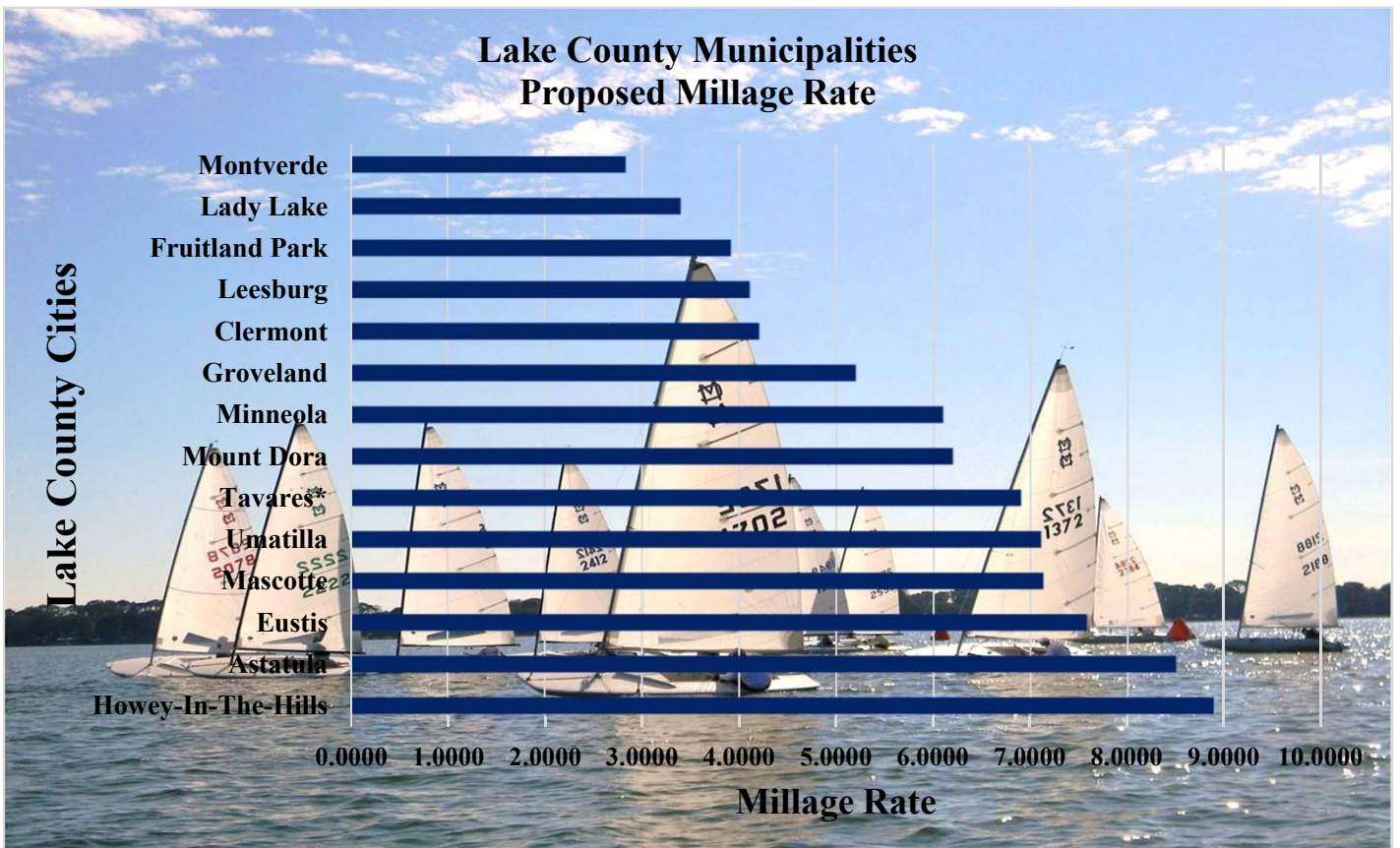
Library - 572

Municipal Ad Valorem Tax Profile
All Lake County Municipalities
Ranking By Millage Rate - 2020 (Proposed)

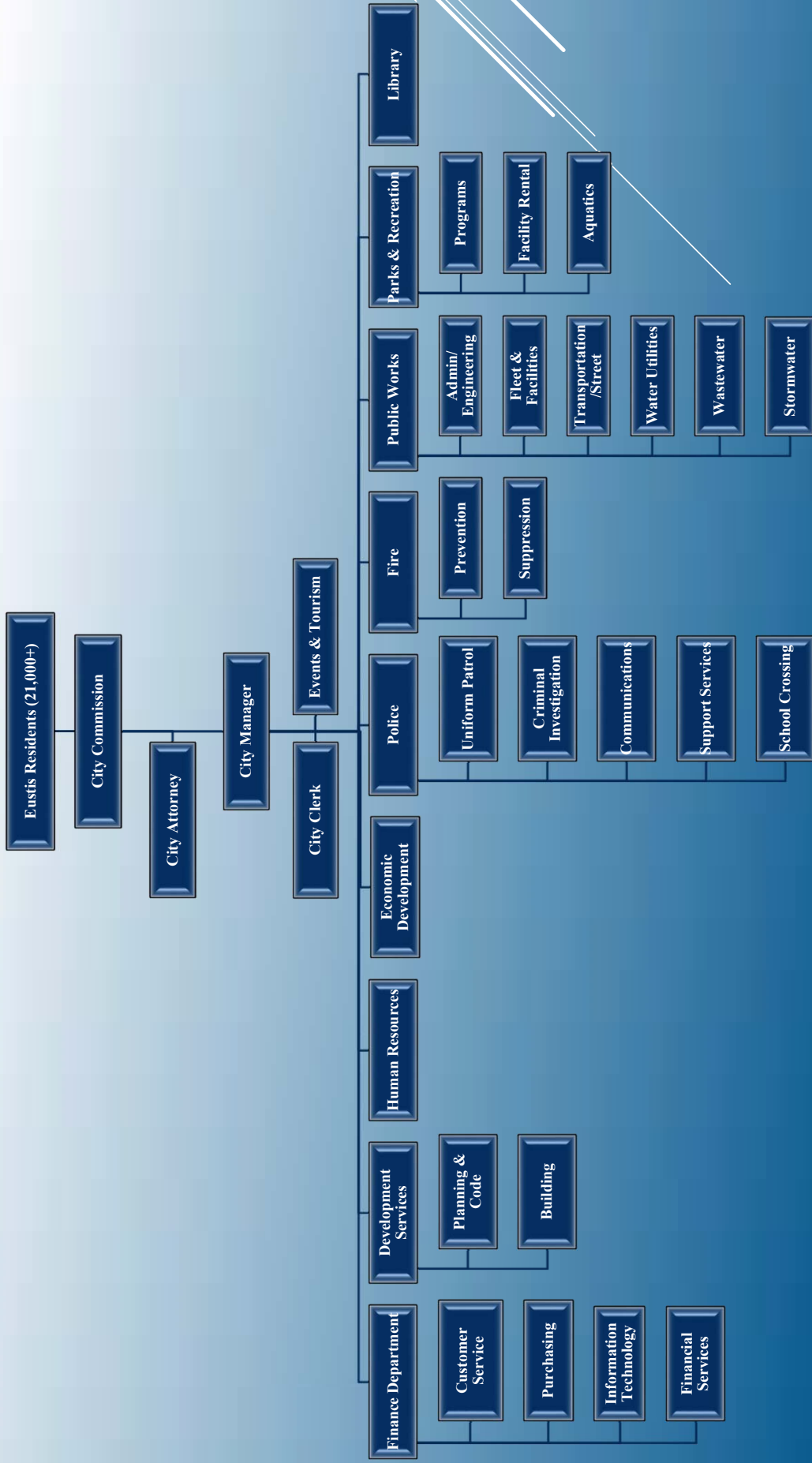
Municipality	Actual 2019	Proposed 2020	2020 Ranking
Howey-In-The-Hills	9.2750	8.8875	1
Astatula	8.5000	8.5000	2
Eustis	7.5810	7.5810	3
Mascotte	7.5500	7.1323	4
Umatilla	7.1089	7.1089	5
Tavares*	7.2400	6.9000	6
Mount Dora	6.5000	6.2000	7
Minneola	6.1800	6.1000	8
Groveland	5.6000	5.2000	9
Clermont	4.2061	4.2061	10
Leesburg	4.2678	4.1086	11
Fruitland Park	3.9134	3.9134	12
Lady Lake	3.3962	3.3962	13
Montverde	2.8300	2.8300	14
AVERAGE	6.0106	5.8617	

* Includes Debt Service Millage

Source: Lake County Property Appraiser's Office - August , 2020



CITY OF EUSTIS ORGANIZATIONAL CHART



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

Dept.	2016-17		2017-18		2018-19		2019-20		2020-21	
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time
<u>General Fund</u>										
City Commission	-	5	-	5	-	5	-	5	-	5
City Manager & City Clerk	6	-	7	-	7	-	7	-	7	-
Finance & Purchasing	11	-	11	-	11	-	12	-	12	-
Development Services	9	-	10	-	9	-	7	-	7	-
Human Resources	3	-	3	-	3	-	3	-	3	-
Police	54	1	54	1	54	1	55	1	55	3
Fire	25	-	26	-	26	-	26	-	26	-
Public Works	12	-	12	-	12	-	12	-	12	-
Library	11	2	11	2	11	2	11	2	11	3
Recreation	11	3	11	3	11	3	11	3	11	3
Total General Fund	142	11	145	11	144	11	144	11	144	14
<u>Building Services Fd.</u>										
Development Services	-	-	-	-	2	-	-	2	-	-
Total Building Services Fund	-	-	-	-	2	-	-	2	-	-
<u>Street Improvement Fd.</u>										
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	5	-	5	-	5	-	5	-	5	-
Tree Services	-	-	-	-	-	-	-	-	-	-
Total Street Impr. Fd.	16	-	18	-	18	-	18	-	18	-
<u>Water & Sewer Revenue Fd.</u>										
Public Utilities	16	-	16	-	16	-	16	-	16	-
Water	22	-	22	-	22	-	23	-	23	-
Wastewater	18	-	18	-	18	-	18	-	18	-
Total Water & Sewer Fd	56	-	56	-	56	-	57	-	57	-
<u>Stormwater Utility Fd.</u>										
Street Sweeping &	4	-	4	-	4	-	4	-	4	-
Drainage Maintenance	4	-	4	-	4	-	4	-	4	-
Total Stormwater Util. Fd.	8	-	8	-	8	-	8	-	8	-
Total	218	11	223	11	222	11	225	11	225	14



Fund Type
General Fund | Governmental

General Fund
Summary

Profile
Major Fund

<u>DESCRIPTION</u>	<u>Actual</u> <u>FY17-18</u>	<u>Actual</u> <u>FY18-19</u>	<u>Adopted</u> <u>Budget</u> <u>FY19-20</u>	<u>Projected</u> <u>FY19-20</u>	<u>Adopted</u> <u>Budget</u> <u>FY20-21</u>
BEGINNING FUND BALANCE	7,422,007	8,138,435	8,158,657	9,062,885	7,818,771
TOTAL REVENUE	<u>15,730,158</u>	<u>17,163,682</u>	<u>17,460,050</u>	<u>16,918,824</u>	<u>18,016,178</u>
TOTAL REVENUES & BALANCES	23,152,165	25,302,117	25,618,707	25,981,709	25,834,948
TOTAL EXPENDITURES	<u>15,013,730</u>	<u>16,239,232</u>	<u>17,183,400</u>	<u>18,162,939</u>	<u>17,836,329</u>
Net Revenue (Loss)	716,428	924,450	276,650	(1,244,115)	179,849
RESTRICTED - FL BUILDING CODE	807,349	-	-	-	-
OPERATING RESERVES	3,760,496	3,997,049	4,162,625	4,162,625	4,181,562
DEBT RESERVES	-	-	-	-	-
AVAILABLE BALANCE	3,570,590	5,065,836	4,272,682	3,656,146	3,817,057
TOTAL ENDING FUND BALANCE	<u>8,138,435</u>	<u>9,062,885</u>	<u>8,435,307</u>	<u>7,818,771</u>	<u>7,998,619</u>



Fund Type

General Fund | Governmental

General Fund Revenue

Profile Major Fund

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Revenue FY17-18</u>	<u>Actual Revenue FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Revenue FY19-20</u>	<u>Adopted Budget FY20-21</u>
<u>PROPERTY TAXES</u>						
311-01-00	General Property Taxes	6,326,214	7,072,491	7,781,800	7,665,073	8,520,278
311-02-00	Delinquent Taxes	273,686	197,751	250,000	220,000	220,000
	Subtotal	6,599,900	7,270,242	8,031,800	7,885,073	8,740,278
<u>FRANCHISE FEES</u>						
313-10-00	Duke Energy	1,348,465	1,458,199	1,460,000	1,470,000	1,480,000
313-40-00	TECO/Peoples Gas	51,488	28,615	48,000	45,000	45,000
313-70-00	WasteManagement	189,128	203,273	198,000	198,000	205,000
314-11-00	Sumter Electric	32,508	27,604	30,000	30,000	30,000
	Subtotal	1,621,589	1,717,691	1,736,000	1,743,000	1,760,000
<u>UTILITY TAXES</u>						
314-10-00	Duke Energy	1,579,873	1,739,895	1,715,000	1,745,000	1,780,000
314-11-00	Sumter Electric	16,690	16,309	17,000	17,000	70,000
314-30-00	City Water Sales	336,628	358,942	355,000	355,000	365,000
314-40-00	TECO/Peoples Gas	31,714	52,626	30,000	30,000	30,000
314-42-00	Suburban Propane	602	-	1,000	-	-
314-44-00	Other Utility Taxes	21,205	34,847	22,000	32,000	40,000
315-10-00	Telecommunication Tax	557,891	516,616	570,000	534,000	504,500
	Subtotal	2,544,603	2,719,235	2,710,000	2,713,000	2,789,500
<u>LICENSES & PERMITS</u>						
316-10-00	Other General Tax - Occup	33,735	-	-	-	-
321-10-00	Occupational License	67,977	69,319	65,000	65,000	65,000
321-20-00	Penalties	973	1,208	1,200	1,200	1,200
321-30-00	Occ License App Fees	1,470	1,460	1,500	1,500	1,500
322-10-00	Building Permits	354,901	-	-	-	-
322-20-00	Plumbing Permits	13,553	-	-	-	-
322-30-00	Electric Permits	25,773	-	-	-	-
322-40-00	Gas Permits	196	-	-	-	-
322-50-00	Mechanical Permits	28,631	-	-	-	-
322-60-00	Driveway Permits	1,875	-	-	-	-
322-70-00	State Building Code	3,212	-	-	-	-
329-60-00	Fire Review Fee	7,758	3,661	-	-	-
	Subtotal	540,054	75,648	67,700	67,700	67,700
<u>INTERGOVERNMENTAL</u>						
	FEMA Reimbursement	(17,052)	281,609	-	-	-
331-20-03	Bulletproof Vest Grant	-	5,500	-	-	-
334-20-03	FDLE Byrne Grants	-	-	7,300	7,300	-
335-10-12	State Revenue Sharing	581,848	626,129	604,000	553,000	625,000
335-10-14	Mobile Home License	11,198	10,906	13,000	13,000	13,000
335-10-15	Alcoholic Beverage License	51,021	40,724	40,000	40,000	41,000



Fund Type **General Fund** **Profile**
General Fund | Governmental **Revenue** **Major Fund**

<u>Account</u>	<u>DESCRIPTION</u>	Actual Revenue <u>FY17-18</u>	Actual Revenue <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>	Projected Revenue <u>FY19-20</u>	Adopted Budget <u>FY20-21</u>
<u>INTERGOV (Cont'd)</u>						
335-10-18	1/2 Cent Sales Tax	1,253,802	1,295,976	1,320,000	1,161,600	1,025,000
335-20-10	Fire Suppression Comp	5,720	6,171	20,000	6,000	6,000
338-10-00	County Occupational License	20,427	22,863	20,000	20,000	-
338-70-00	County Library Funding	-	-	15,000	15,000	30,000
339-21-00	Housing Authority PILOT	12,761	9,305	10,000	11,695	11,700
	Subtotal	1,919,725	2,299,183	2,049,300	1,827,595	1,751,700
<u>CHARGES FOR SERVICES</u>						
341-00-01	Code Enforcement Umatilla	(112)	-	-	-	-
341-90-04	Lien Searach	-	-	-	1,700	4,200
341-90-43	Garbage Billing Fees	41,823	43,150	42,000	42,000	43,340
342-10-01	False Alarms Police	3,190	4,060	4,000	4,000	4,000
342-20-21	Lake County EMS Payment	90,009	90,881	85,000	90,000	100,000
342-20-22	Hydrant Maint Service	59,000	59,000	59,000	59,000	59,000
342-20-30	False Alarms Fire	1,310	200	1,000	1,000	1,000
342-20-40	Fire Inspection Fees	52,624	51,782	40,000	45,000	50,000
342-20-50	Fire Inspection Permits	320	-	-	-	-
343-80-10	Opening & Closing	17,668	16,940	15,000	16,000	16,000
344-00-00	Street Services Umatilla	2,000	-	-	-	-
347-10-01	Library User Fees	3,494	2,676	3,500	500	500
347-10-21	Library Book Sales	-	-	-	2,500	2,500
347-20-01	Annual Sports Activities	96,148	83,820	97,000	60,000	90,000
347-20-02	Swimming Pool Receipts	20,948	23,850	24,000	-	24,000
347-50-03	Lakeview Room Rental	2,346	1,861	2,500	1,800	2,000
347-50-04	Service Center Rental	12,005	16,025	14,000	11,000	15,000
347-50-05	Community Center Rental	42,741	47,863	45,000	30,000	45,000
347-50-06	American Legion Rental	6,332	8,618	8,000	1,000	1,000
347-50-07	Garden Room Rental	5,714	3,930	5,000	3,200	4,000
347-50-08	Ferran Park Rental	595	210	500	200	400
347-50-09	Women's Club Rental	17,474	16,415	18,000	13,000	18,000
	Subtotal	475,629	471,281	463,500	381,900	479,940
<u>FINES & FORFEITURES</u>						
351-10-00	Police Fines	1,180	6,517	2,000	3,600	4,000
352-10-00	Library Late Book Fines	-	-	-	-	8,000
354-10-00	Code Violations	128,714	91,314	45,000	45,000	45,000
359-10-00	Other Fines	75	-	500	500	500
	Subtotal	129,969	97,831	47,500	49,100	57,500
<u>MISCELLANEOUS</u>						
361-10-00	Interest Earnings	53,648	173,478	60,000	80,000	55,000
362-10-00	Cingular Lease	38,420	40,176	42,300	42,300	43,500
362-20-00	Verizon Lease	35,244	36,654	38,100	38,100	39,250
362-70-00	Lease Sprayfield	16,073	16,555	16,300	16,300	17,300
362-70-01	Lease CR44 Field	2,889	2,976	2,900	2,900	3,150



Fund Type
General Fund | Governmental

General Fund
Revenue

Profile
Major Fund

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Revenue FY17-18</u>	<u>Actual Revenue FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Revenue FY19-20</u>	<u>Adopted Budget FY20-21</u>
MISCELLANEOUS (Cont'd)						
364-10-00	Cemetery Lot Sales	21,316	4,600	25,000	25,000	25,000
364-20-00	Sale of Land	9,755	83,890	-	-	-
364-30-00	Sales of Fixed Assets	48,969	2,506	5,000	5,000	3,000
366-10-01	Contributions/Donations	-	71,350	-	-	-
369-20-00	Insurance Claims	-	-	-	3,756	-
369-30-02	Street Party	100,077	209,730	306,600	150,000	200,000
369-30-00	Miscellaneous	5,376	43,865	-	23,000	5,000
369-30-01	Misc Reimbursement	-	-	3,000	-	-
369-30-20	Reimbursement Building Services	-	-	-	-	77,264
369-41-00	Purchasing Card Rebate	18,665	17,812	18,000	20,870	20,000
369-90-00	Misc PY Expense	(11,593)	(33,735)	-	-	-
369-99-00	Misc Rev Fire Spec Event	2,615	35	-	180	-
388-10-00	Sale of Capital Assets	-	-	-	-	-
399-99-99	Police Security Detail	41,737	27,354	25,000	32,000	30,000
	Subtotal	383,191	697,246	542,200	439,406	518,464
FUND TRANSFERS						
381-06-00	From Library Trust Fund	-	-	-	-	39,195
381-40-00	From Water & Sewer Fd	1,500,000	1,800,000	1,800,000	1,800,000	1,800,000
381-59-00	From Fire Impact Fd	343	835	450	450	450
381-60-00	From Greenwood Cem Fd	1,496	2,514	1,750	1,750	1,600
381-63-00	From Parks & Rec Imp Fd	504	349	450	450	450
381-64-00	From Law Enf Imp Fd	323	785	450	450	450
381-65-00	From Water Impact Fd	6,862	5,560	4,500	4,500	4,500
381-66-00	From Sewer Impact Fd	5,724	5,112	4,200	4,200	4,200
381-69-00	From Library Impact Fd	246	170	250	250	250
	Subtotal	1,515,498	1,815,325	1,812,050	1,812,050	1,851,095
	TOTAL REVENUE	15,730,158	17,163,682	17,460,050	16,918,824	18,016,178



Fund Type	General Fund	Profile
General Fund Governmental	Department Expenditures by Function	Major Fund

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY17-18</u>	Actual Expenditures <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>	Projected Expenditures <u>FY19-20</u>	Adopted Budget <u>FY20-21</u>
<u>GENERAL GOVERNMENT</u>						
511	City Commission	41,619	46,116	55,992	55,992	57,092
512	City Manager	900,960	1,195,241	1,342,634	1,352,584	1,197,537
513	Finance	969,751	1,043,523	1,126,850	1,130,350	1,201,391
514	Legal	130,471	120,422	110,000	140,000	110,000
515	Development Services	561,284	302,811	332,387	332,487	478,955
516	Human Resources	268,538	294,396	301,616	301,616	305,131
	Total General Government	2,872,623	3,002,509	3,269,479	3,313,029	3,350,106
<u>PUBLIC SAFETY</u>						
521	Police	5,003,243	5,226,876	5,803,664	5,803,664	5,787,943
522	Fire	2,983,604	2,993,848	3,232,912	3,232,912	3,178,741
	Total Public Safety	7,986,847	8,220,724	9,036,576	9,036,576	8,966,684
<u>PUBLIC WORKS</u>						
517-541	Public Works	787,183	906,461	1,179,876	1,179,876	1,227,329
	Total Public Works	787,183	906,461	1,179,876	1,179,876	1,227,329
<u>Culture & Recreation</u>						
571	Library	916,956	902,994	976,509	976,509	933,055
572	Parks & Recreation	847,207	922,763	1,065,187	1,065,187	1,183,075
	Total Culture & Recreation	1,764,163	1,825,757	2,041,696	2,041,696	2,116,130
<u>NON-DEPARTMENTAL</u>						
581	Fund Transfers	755,537	1,239,101	493,900	1,428,041	1,071,080
581	Contingency	228,762	358,644	315,073	316,921	245,000
581	Insurance	589,011	656,036	816,800	816,800	830,000
581	Organization Grants	29,604	30,000	30,000	30,000	30,000
	Total Non-Departmental	1,602,914	2,283,781	1,655,773	2,591,762	2,176,080
	TOTAL EXPENDITURE	15,013,730	16,239,232	17,183,400	18,162,939	17,836,329



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

Program	Title	Budget By Program	Part-Time Positions
1100	Legislative	57,092	5
Department Total		57,092	5



Capital Requests

None

Total	\$	-
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Summary by Category	Actual Expenditures FY17-18	Actual Expenditures FY18-19	Adopted Budget FY19-20	Projected Expenditures FY19-20	Proposed Budget FY20-21
Personal Services	29,785	30,098	30,142	30,142	30,142
Operating Expenses	11,834	16,018	25,850	25,850	26,950
Subtotal	41,619	46,116	55,992	55,992	57,092
Department Total	41,619	46,116	55,992	55,992	57,092

Authorized Personnel	PTE	PTE	PTE	PTE	PTE
Mayor/Commissioner	1	1	1	1	1
Vice Mayor/Commissioner	1	1	1	1	1
City Commissioner	3	3	3	3	3
Total	5	5	5	5	5



FUND: GENERAL - 001



Function
General Government

Department
City Commission
511

Program
Legislative
1100

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures FY17-18	Actual Expenditures FY18-19	Adopted Budget FY19-20	Projected Expenditures FY19-20	Adopted Budget FY20-21
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	27,695	27,999	28,000	28,000	28,000
10-21	FICA Tax	2,090	2,099	2,142	2,142	2,142
	Subtotal	29,785	30,098	30,142	30,142	30,142
	<u>OPERATING</u>					
30-34	Other Contractual Services	-	-	-	-	-
30-40	Travel & Per Diem	6,568	8,793	18,400	18,400	19,000
30-42	Transportation & Postage	-	19			
30-47	Printing & Binding	492	568	600	600	600
30-48	Promotional Activities	1,413	2,784	2,200	2,200	2,450
30-49	Other Current Charges	250	200	600	600	600
30-51	Office Supplies	-	145	150	150	150
30-54	Books, Pub, Subscriptions	3,111	3,509	3,900	3,900	4,150
	Subtotal	11,834	16,018	25,850	25,850	26,950
	PROGRAM TOTAL	41,619	46,116	55,992	55,992	57,092



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	267,225	2
1210	City Clerk	160,761	1
1220	Economic Development	285,726	2
1240	Events & Tourism	483,825	2
Department Total		1,197,537	7



Capital Requests

None

Total \$ -



<u>Summary by Category</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
Personal Services	577,826	657,733	682,650	692,300	690,644
Operating Expenses	309,298	537,509	659,984	660,284	506,893
Subtotal	887,124	1,195,242	1,342,634	1,352,584	1,197,537
Capital Outlay	13,836	-	-	-	-
Department Total	900,960	1,195,242	1,342,634	1,352,584	1,197,537

<u>Authorized Personnel</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
City Manager	1.0	1.0	1.0	1.0	1.0
Economic Development Director	1.0	1.0	1.0	1.0	1.0
Events & Tourism Manager	1.0	1.0	1.0	1.0	1.0
City Clerk	1.0	1.0	1.0	1.0	1.0
Public Relations Specialist	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0
PT Events Assistant	1.0	1.1	2.6	2.6	2.6
Total	7.0	7.1	8.6	8.6	8.6



FUND: GENERAL - 001



Function
General Government

Department
City Manager
512

Program
Administration
1200

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	182,956	192,049	196,360	196,360	200,287
10-13	Other Salaries & Wages	900	-	-	-	-
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	13,061	13,662	15,037	15,037	15,338
10-23	Life & Health Insurance	24,319	22,322	22,071	22,071	22,622
10-24	Mass Mutual Retirement	10,971	10,758	11,794	11,794	12,018
	Subtotal	232,407	238,991	245,462	245,462	250,465
<u>OPERATING</u>						
30-31	Professional Services	1,858	-	-	-	-
30-34	Other Contractual Services	1,500	1,500	1,500	1,500	1,500
30-40	Travel & Per Diem	8,977	7,098	10,710	10,710	10,670
30-41	Communication Services	600	600	840	840	840
30-42	Transportation & Postage	20	12	200	200	100
30-46	Repair & Maintenance	900	566	1,100	1,100	1,200
30-47	Printing & Binding	-	67	100	100	100
30-48	Promotional Activities	-	404	500	500	1,100
30-51	Office Supplies	68	219	400	400	400
30-52	Operating Supplies	71	-	250	250	250
30-54	Books, Pub, Subscriptions	-	-	600	600	600
30-56	Vehicle Repair & Maint	29	5	800	800	-
	Subtotal	14,023	10,471	17,000	17,000	16,760
	PROGRAM TOTAL	246,430	249,462	262,462	262,462	267,225

FUND: GENERAL - 001



Function
General Government

Department
City Manager
512

Program
City Clerk
1210

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	65,319	68,885	70,779	70,779	72,194
10-14	Overtime	-	-	500	500	500
10-16	Bonus	100	100	100	100	100
10-21	FICA Tax	4,774	5,046	5,461	5,461	5,569
10-23	Life & Health Insurance	10,385	10,714	11,036	11,036	11,311
10-24	Mass Mutual Retirement	3,919	3,843	4,283	4,283	4,362
	Subtotal	84,497	88,588	92,159	92,159	94,036
<u>OPERATING</u>						
30-34	Other Contractual Services	33,455	46,879	34,525	34,525	37,325
30-40	Travel & Per Diem	1,566	336	3,088	3,088	2,500
30-42	Transportation & Postage	138	195	200	200	200
30-46	Repair & Maintenance	225	-	800	800	800
30-47	Printing & Binding	11	-	100	100	100
30-49	Other Current Charges	15,143	21,614	20,000	20,000	24,000
30-51	Office Supplies	217	151	300	300	400
30-52	Operating Supplies	-	328	500	500	1,000
30-54	Books, PubSubscriptions	235	170	350	350	400
	Subtotal	50,990	69,673	59,863	59,863	66,725
<u>CAPITAL OUTLAY</u>						
60-64	Machinery & Equipment	5,836	-	-	-	-
	Subtotal	5,836	-	-	-	-
	PROGRAM TOTAL	141,323	158,261	152,022	152,022	160,761



Function
General Government

Department
City Manager
512

Program
Economic Development
1220

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	189,346	124,386	130,126	130,126	132,275
10-13	Other Salaries & Wages	7,111	-	-	-	-
10-14	Overtime	3,263	-	-	-	-
10-16	Bonus	400	200	200	200	200
10-21	FICA Tax	14,232	8,712	9,970	9,970	10,134
10-23	Life & Health Insurance	35,005	20,370	19,865	19,865	20,360
10-24	Mass Mutual Retirement	11,565	6,761	7,820	7,820	7,937
	Subtotal	260,922	160,429	167,981	167,981	170,906
<u>OPERATING</u>						
30-31	Professional Services	3,850	2,900	5,600	5,600	24,700
30-34	Other Contractual Services	120,909	-	-	-	-
30-40	Travel & Per Diem	1,478	647	2,800	2,800	2,870
30-41	Communication Services	2,898	1,726	1,800	1,800	1,800
30-42	Transportation & Postage	144	31	100	100	100
30-44	Rental & Leases	15,181	-	-	-	-
30-46	Repair & Maintenance	248	-	250	250	250
30-47	Printing & Binding	242	-	200	200	200
30-48	Promotional Activities	94,307	60,383	66,050	66,050	81,100
30-49	Other Current Charges	750	-	-	-	-
30-51	Office Supplies	-	249	700	700	700
30-52	Operating Supplies	1,707	1,464	-	-	-
30-54	Books, PubpSubscriptions	2,571	560	3,065	3,065	3,100
	Subtotal	244,285	67,960	80,565	80,565	114,820
<u>CAPITAL OUTLAY</u>						
60-64	Machinery & Equipment	8,000	-	-	-	-
	Subtotal	8,000	-	-	-	-
	PROGRAM TOTAL	513,207	228,389	248,546	248,546	285,726



Function
General Government

Department
City Manager
512

Program
Events & Tourism
1240

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	-	84,099	86,644	86,644	87,740
10-13	Other Salaries & Wages	-	45,364	47,000	47,000	47,000
10-14	Overtime	-	7,027	5,000	14,650	5,000
10-16	Bonus	-	300	200	200	200
10-21	FICA Tax	-	10,035	10,622	10,622	7,110
10-23	Life & Health Insurance	-	17,857	22,071	22,071	22,622
10-24	Mass Mutual Retirement	-	5,043	5,511	5,511	5,565
	Subtotal	-	169,725	177,048	186,698	175,237
	<u>OPERATING</u>					
30-34	Other Contractual Services	-	197,845	202,400	202,400	177,000
30-40	Travel & Per Diem	-	1,349	2,228	2,228	2,228
30-41	Communication Services	-	1,863	1,740	1,740	1,740
30-42	Transportation & Postage	-	257	143	143	230
30-44	Rental & Leases	-	128,028	172,455	172,455	36,500
30-46	Repair & Maintenance	-	180	250	250	250
30-48	Promotional Activities	-	53,978	111,200	111,200	80,700
30-51	Office Supplies	-	756	200	200	200
30-52	Operating Supplies	-	3,248	9,000	9,000	6,500
30-54	Books, Pub, Subscriptions	-	1,901	2,940	2,940	2,940
30-56	Vehicle Repair & Maint	-	-	-	300	300
	Subtotal	-	389,405	502,556	502,856	308,588
	PROGRAM TOTAL	-	559,130	679,604	689,554	483,825

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



Function
General Government

Department
Finance
513

Department
Overview
Description | Goals | Objectives

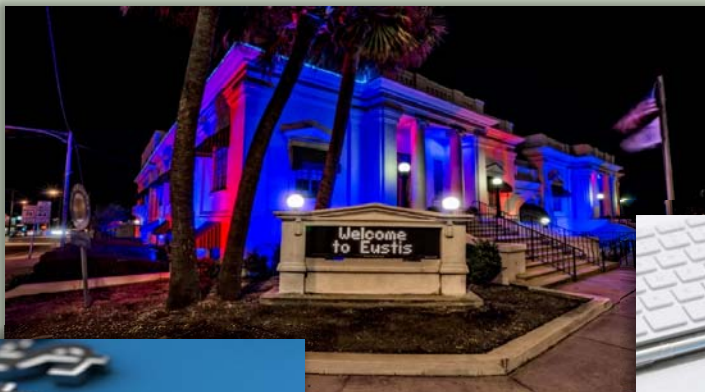
Department Description

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	680,578	7
1350	Information Technology	339,787	3
1360	Purchasing	181,026	2
Department Total		1,201,391	12



<u>Capital Requests</u>		
None		
Total	\$	-



<u>Summary by Category</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
Personal Services	797,790	844,272	880,338	870,338	931,437
Operating Expenses	171,961	199,251	246,512	260,012	269,954
Subtotal	969,751	1,043,523	1,126,850	1,130,350	1,201,391
Department Total	969,751	1,043,523	1,126,850	1,130,350	1,201,391

<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
Total	11	11	11	11	11





Function	Department	Program
General Government	Finance	Financial Services
	513	1300

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	394,521	416,378	431,965	421,965	425,428
10-14	Overtime	(56)	-	800	800	800
10-16	Bonus	700	700	700	700	700
10-21	FICA Tax	28,091	29,649	33,161	33,161	32,660
10-23	Life & Health Insurance	72,693	75,001	77,248	77,248	67,866
10-24	Mass Mutual Retirement	23,680	23,227	26,008	26,008	25,574
	Subtotal	519,629	544,955	569,882	559,882	553,028
	<u>OPERATING</u>					
30-32	Accounting & Auditing	11,501	23,220	22,862	32,862	26,115
30-34	Other Contractual Services	-	-	-	3,500	3,000
30-40	Travel & Per Diem	1,010	1,243	4,083	3,083	4,085
30-41	Communication Services	17,942	2,575	2,640	2,640	2,400
30-42	Transportation & Postage	2,181	3,374	4,779	4,779	5,295
30-43	Utilities	38,967	37,425	42,000	41,000	41,700
30-46	Repair & Maintenance	19,663	29,185	27,617	29,617	33,780
30-47	Printing & Binding	2,688	3,980	4,162	4,162	4,275
30-51	Office Supplies	4,670	3,173	3,700	3,700	4,300
30-52	Operating Supplies	-	-	-	-	-
30-54	Books, Pub, Subscriptions	1,855	3,296	2,100	2,100	2,100
30-55	Employee Study Expense	1,918	(198)	200	200	500
	Subtotal	102,395	107,273	114,143	127,643	127,550
	PROGRAM TOTAL	622,024	652,228	684,025	687,525	680,578



Function	Department	Program
General Government	Finance	Information Technology
	513	1350

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures FY17-18	Actual Expenditures FY18-19	Adopted Budget FY19-20	Projected Expenditures FY19-20	Adopted Budget FY20-21
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	86,841	101,547	104,602	104,602	149,705
10-14	Overtime	6,376	946	1,000	1,000	1,000
10-16	Bonus	200	200	200	200	300
10-21	FICA Tax	6,417	6,968	8,094	8,094	11,552
10-23	Life & Health Insurance	18,206	21,429	22,071	22,071	33,933
10-24	Mass Mutual Retirement	5,592	5,676	6,349	6,349	9,043
	Subtotal	123,632	136,766	142,316	142,316	205,533
	<u>OPERATING</u>					
30-34	Other Contractual Services	27,800	27,800	27,800	27,800	27,800
30-40	Travel & Per Diem	440	183	480	480	1,230
30-41	Communication Services	40	14,712	15,564	15,564	15,564
30-42	Transportation & Postage	-	19	-	-	-
30-46	Repair & Maintenance	36,231	44,744	77,500	77,500	84,685
30-51	Office Supplies	89	-	1,300	1,300	1,300
30-52	Operating Supplies	-	2,340	-	-	-
30-54	Books, Pub, Subscriptions	200	200	175	175	175
30-55	Employee Study Expense	-	-	-	-	2,500
30-56	Vehicle Repair & Maint	-	-	1,000	1,000	1,000
	Subtotal	64,800	89,998	123,819	123,819	134,254
	PROGRAM TOTAL	188,432	226,764	266,135	266,135	339,787



Function	Department	Program
General Government	Finance	Purchasing
	513	1360

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures FY17-18	Actual Expenditures FY18-19	Adopted Budget FY19-20	Projected Expenditures FY19-20	Adopted Budget FY20-21
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	116,423	122,739	126,569	126,569	129,100
10-14	Overtime	(123)	-	-	-	-
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	8,767	9,161	9,698	9,698	9,892
10-22	Florida Retirement	6,037	6,606	6,882	6,882	8,287
10-23	Life & Health Insurance	20,770	21,429	22,071	22,071	22,623
10-24	Mass Mutual Retirement	2,455	2,416	2,720	2,720	2,774
	Subtotal	154,529	162,551	168,140	168,140	172,876
	<u>OPERATING</u>					
30-40	Travel & Per Diem	830	-	2,200	2,200	1,500
30-41	Communication Services	-	-	100	100	100
30-42	Transportation & Postage	62	26	100	100	100
30-46	Repair & Maintenance	-	-	100	100	100
30-47	Printing & Binding	-	345	350	350	350
30-49	Other Current Charges	944	177	1,000	1,000	1,000
30-51	Office Supplies	543	429	1,000	1,000	1,000
30-52	Operating Supplies	216	(197)	1,500	1,500	1,500
30-54	Books, Pub, Subscriptions	556	572	1,000	1,000	1,000
30-55	Employee Study Expense	1,615	628	1,200	1,200	1,500
	Subtotal	4,766	1,980	8,550	8,550	8,150
	PROGRAM TOTAL	159,295	164,531	176,690	176,690	181,026



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	-

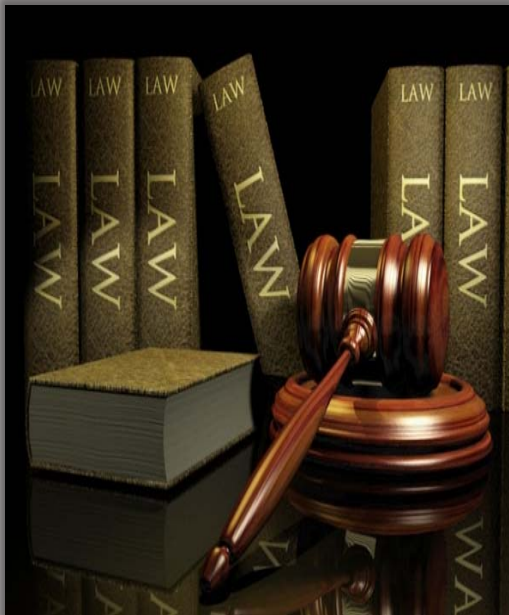


Capital Requests

None	Total	\$	-
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<u>Summary by Category</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
Operating Expenses	130,471	120,422	110,000	140,000	110,000
Subtotal	130,471	120,422	110,000	140,000	110,000
Other Expense	-	-	-	-	-
Department Total	130,471	120,422	110,000	140,000	110,000



FUND: GENERAL - 001



Function
General Government

Department
City Attorney
514

Program
Legal Services
1400

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures FY17-18	Actual Expenditures FY18-19	Adopted Budget FY19-20	Projected Expenditures FY19-20	Adopted Budget FY20-21
<u>OPERATING</u>						
30-31	Professional Services	25,000	25,000	25,000	30,000	25,000
30-34	Other Contractual Services	105,942	95,422	85,000	110,000	85,000
30-49	Other Current Charges	(471)	-	-	-	-
	Subtotal	130,471	120,422	110,000	140,000	110,000
<u>NON-OPERATING</u>						
92-01	Legal Contingency	-	-	-	-	-
92-22	Land Use Counsel	-	-	-	-	-
	Subtotal	-	-	-	-	-
	PROGRAM TOTAL	130,471	120,422	110,000	140,000	110,000



Function
General Government

Department
Development Services
515 | 524

Department Overview
Description | Goals | Objectives

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.



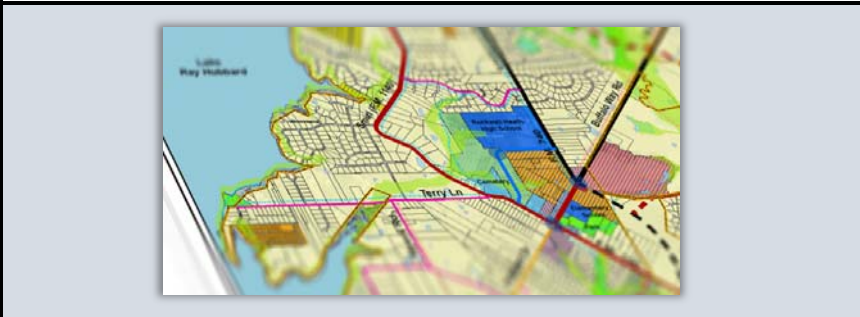


Function
General Government

Department
Development Services
515 | 524

Department Summary
Programs | Capital | Positions

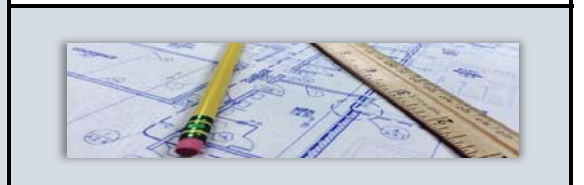
<u>Program</u>	<u>Title</u>	<u>Budget By Program</u>	<u>FTE Positions</u>
1500	Planning & Administration	478,955	5
1520	Building Inspection *	-	2
Department Total		478,955	7



Capital Requests

None

Total	\$	-
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<u>Summary by Category</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
Personal Services	445,656	335,993	361,110	329,378	400,285
Operating Expenses	115,628	49,942	55,170	87,002	78,670
Subtotal	561,284	385,935	416,280	416,380	478,955
Other Expend/Reimburse	-	-	-	-	-
Department Total	561,284	302,811	332,387	332,487	478,955

<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 & 2 Family Dwelling Inspector	1	-	-	-	-
1 & 2 Family Dwelling Insp Apprent	1	-	-	-	-
Building Official	-	-	-	-	-
Total	9	7	6	6	6

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





Function	Department	Program
General Government	Development Services	Planning & Administration
	515	1500

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY17-18</u>	Actual Expenditures <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>	Projected Expenditures <u>FY19-20</u>	Adopted Budget <u>FY20-21</u>
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	228,413	252,067	268,687	244,715	298,845
10-14	Overtime	413	60	-	-	-
10-16	Bonus	300	400	500	600	600
10-21	FICA Tax	16,800	18,594	20,593	18,760	22,664
10-23	Life & Health Insurance	45,811	50,847	55,178	50,589	60,400
10-24	Mass Mutual Retirement	13,735	14,025	16,152	14,714	17,776
	Subtotal	305,472	335,993	361,110	329,378	400,285
	<u>OPERATING</u>					
30-31	Professional Services	12,569	31,832	21,500	61,500	41,500
30-34	Other Contractual Services	5,688	22	1,600	-	1,600
30-40	Travel & Per Diem	709	2,567	3,300	1,650	4,300
30-41	Communication Services	751	867	2,520	2,520	2,520
30-42	Transportation & Postage	5,275	4,855	3,500	3,500	3,500
30-46	Repair & Maintenance	2,276	2,000	2,400	4,400	4,000
30-47	Printing & Binding	421	135	450	450	450
30-51	Office Supplies	2,254	1,404	3,100	3,600	4,000
30-52	Operating Supplies	3,909	2,495	12,600	6,032	12,600
30-54	Books, Pub, Subscriptions	1,623	2,103	1,600	1,250	1,800
30-55	Employee Study Expense	460	1,315	2,000	1,500	1,800
30-56	Vehicle Repair & Maint	717	347	600	600	600
	Subtotal	36,652	49,942	55,170	87,002	78,670
	<u>OTHER EXPEND/REIMB</u>					
30-49	Other Current Charges	-	(83,124)	(83,893)	(83,893)	-
	Subtotal	-	(83,124)	(83,893)	(83,893)	-
	PROGRAM TOTAL	342,124	302,811	332,387	332,487	478,955

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



Function	Department	Program
General Government	Development Services	Code Enforcement
	515	1510

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures FY17-18	Actual Expenditures FY18-19	Adopted Budget FY19-20	Projected Expenditures FY19-20	Adopted Budget FY20-21
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	-	-	-	-	-
10-14	Overtime	-	-	-	-	-
10-16	Bonus	-	-	-	-	-
10-21	FICA Tax	-	-	-	-	-
10-23	Life & Health Insurance	-	-	-	-	-
10-24	Mass Mutual Retirement	-	-	-	-	-
	Subtotal	-	-	-	-	-
	<u>OPERATING</u>					
30-31	Professional Services	-	-	-	-	-
30-40	Travel & Per Diem	-	-	-	-	-
30-41	Communication Services	-	-	-	-	-
30-42	Transportation & Postage	-	-	-	-	-
30-46	Repair & Maintenance	-	-	-	-	-
30-47	Printing & Binding	-	-	-	-	-
30-52	Operating Supplies	-	-	-	-	-
30-54	Books, Pub, Subscriptions	-	-	-	-	-
30-55	Employee Study Expense	-	-	-	-	-
	Subtotal	-	-	-	-	-
	PROGRAM TOTAL	-	-	-	-	-

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

FUND: GENERAL - 001



Function	Department	Program
General Government	Development Services	Building Inspection *
	524	1520

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures FY17-18	Actual Expenditures FY18-19	Adopted Budget FY19-20	Projected Expenditures FY19-20	Adopted Budget FY20-21
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	97,676	-	-	-	-
10-14	Overtime	1,258	-	-	-	-
10-16	Bonus	300	-	-	-	-
10-21	FICA Tax	6,542	-	-	-	-
10-23	Life & Health Insurance	28,459	-	-	-	-
10-24	Mass Mutual Retirement	5,949	-	-	-	-
	Subtotal	140,184	-	-	-	-
	<u>OPERATING</u>					
30-34	Other Contractual Services	66,781	-	-	-	-
30-40	Travel & Per Diem	62	-	-	-	-
30-41	Communication Services	1,385	-	-	-	-
30-42	Transportation & Postage	87	-	-	-	-
30-46	Repair & Maintenance	1,832	-	-	-	-
30-47	Printing & Binding	341	-	-	-	-
30-51	Office Supplies	2,274	-	-	-	-
30-52	Operating Supplies	2,069	-	-	-	-
30-54	Books, Pub, Subscriptions	1,441	-	-	-	-
30-55	Employee Study Expense	1,293	-	-	-	-
30-56	Vehicle Repair & Maint	1,411	-	-	-	-
	Subtotal	78,976	-	-	-	-
	PROGRAM TOTAL	219,160	-	-	-	-

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



Department
Human Resources
516

Department
Overview

Description | Goals | Objectives

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	305,131	3
Department Total		305,131	3



Capital Requests

None

Total	\$	-
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<u>Summary by Category</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
Personal Services	232,399	247,681	252,391	252,391	257,575
Operating Expenses	36,139	46,715	49,225	49,225	47,556
Subtotal	268,538	294,396	301,616	301,616	305,131
Department Total	268,538	294,396	301,616	301,616	305,131

<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
Total	3	3	3	3	3



FUND: GENERAL - 001



Function
General Government

Department
Human Resources
516

Program
Administration
1940

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	177,418	190,992	192,646	192,646	196,497
10-16	Bonus	300	300	300	300	300
10-21	FICA Tax	12,896	13,820	14,761	14,761	15,055
10-23	Life & Health Insurance	31,154	32,143	33,107	33,107	33,933
10-24	Mass Mutual Retirement	10,631	10,426	11,577	11,577	11,790
	Subtotal	232,399	247,681	252,391	252,391	257,575
	<u>OPERATING</u>					
30-31	Professional Services	18,147	25,535	18,710	18,710	19,356
30-34	Other Contractual Services	230	125	2,200	2,200	3,200
30-40	Travel & Per Diem	3,010	5,512	4,500	4,500	4,640
30-41	Communication Services	654	462	1,200	1,200	600
30-42	Transportation & Postage	453	523	600	600	600
30-43	Utilities	111	216	350	350	350
30-46	Repair & Maintenance	239	5	500	500	1,500
30-47	Printing & Binding	1,017	948	1,300	1,300	1,100
30-48	Promotional Activities	8,519	8,301	8,975	8,975	10,425
30-49	Other Current Charges	1,629	2,760	2,000	2,000	3,000
30-51	Office Supplies	1,905	1,786	2,750	2,750	2,000
30-54	Books, Pub, Subscriptions	225	542	740	740	785
30-55	Employee Study Expense	-	-	5,400	5,400	-
	Subtotal	36,139	46,715	49,225	49,225	47,556
	PROGRAM TOTAL	268,538	294,396	301,616	301,616	305,131



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	209,621	1	
2110	Uniform Patrol	4,360,933	40	
2120	Criminal Investigation	114,471	1	
2130	Communications	674,075	8	
2150	Support Services	414,750	5	
2160	School Crossing	14,093	1.1	
2180	Grants	-	-	
Department Total		5,787,943	56.1	
				Capital Requests
				Message Board \$ 19,000
				Radio Frequency ID System 9,500
				Total \$ 28,500

<u>Summary by Category</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
Personal Services	4,519,831	4,706,247	5,257,545	5,257,545	5,198,449
Operating Expenses	483,412	513,108	538,819	538,819	560,994
Subtotal	5,003,243	5,219,355	5,796,364	5,796,364	5,759,443
Capital Outlay	4,000	11,191	7,300	7,300	28,500
Department Total	5,007,243	5,230,546	5,803,664	5,803,664	5,787,943

<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	3
Police Lieutenant	-	-	-	-	-
Police Sergeant	8	6	6	6	6
Police Corporal	5	5	5	5	5
Senior Police Officer	5	8	12	12	12
Police Officer II	8	5	4	4	4
Police Officer	11	13	10	10	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	1	1
Part-time Crossing Guard (3)	1.1	1.1	1.1	1.1	1.1
Total	55.1	56.1	56.1	56.1	56.1

FUND: GENERAL - 001



Function
Public Safety

Department
Police
521

Program
Administration
2100

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	101,481	107,003	108,657	108,657	109,749
10-16	Bonus	100	100	100	100	100
10-21	FICA Tax	7,128	7,545	8,320	8,320	8,404
10-23	Life & Health Insurance	10,385	10,714	11,036	11,036	11,311
10-26	Other Retirement	47,186	49,202	51,214	51,214	46,457
	Subtotal	166,280	174,564	179,327	179,327	176,021
	<u>OPERATING</u>					
30-31	Professional Services	7,915	5,963	5,600	5,600	5,600
30-40	Travel & Per Diem	3,458	3,414	3,500	3,500	3,500
30-48	Promotional Activities	1,999	2,894	3,000	3,000	3,500
30-52	Operating Supplies	2,926	1,575	3,000	3,000	3,000
30-54	Books, Pub, Subscriptions	2,307	1,975	2,000	2,000	2,000
30-55	Employee Study Expense	17,024	11,216	16,000	16,000	16,000
	Subtotal	35,629	27,037	33,100	33,100	33,600
	PROGRAM TOTAL	201,909	201,601	212,427	212,427	209,621

FUND: GENERAL - 001



Function
Public Safety

Department
Police
521

Program
Uniform Patrol
2110

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	1,866,991	1,936,197	2,180,246	2,180,246	2,103,926
10-14	Overtime	170,564	186,793	185,000	185,000	188,700
10-15	Special Pay	(106)	-	-	-	104,626
10-16	Bonus	3,600	3,500	4,000	4,000	4,000
10-17	In-Service Training	(621)	-	-	-	15,300
10-21	FICA Tax	144,791	151,202	181,248	181,248	184,867
10-23	Life & Health Insurance	388,242	398,224	441,417	441,417	452,435
10-26	Other Retirement	932,930	964,558	1,115,678	1,115,678	1,007,848
	Subtotal	3,506,391	3,640,474	4,107,589	4,107,589	4,061,702
	<u>OPERATING</u>					
30-31	Professional Services	770	3,389	1,046	1,046	1,046
30-32	Accounting & Auditing	-	-	-	-	-
30-34	Other Contractual Services	-	-	-	-	-
30-40	Travel & Per Diem	-	-	-	-	-
30-41	Communication Services	-	-	-	-	-
30-42	Transportation & Postage	-	-	-	-	-
30-43	Utilities	-	-	-	-	-
30-44	Rental & Leases	-	-	-	-	-
30-45	Insurance	-	-	-	-	-
30-46	Repair & Maintenance	7,941	7,998	8,000	8,000	8,000
30-47	Printing & Binding	-	-	-	-	-
30-48	Promotional Activities	-	-	-	-	-
30-49	Other Current Charges	-	-	-	-	-
30-51	Office Supplies	-	-	-	-	-
30-52	Operating Supplies	203,807	223,472	216,185	216,185	216,185
30-54	Books, Pub, Subscriptions	-	-	-	-	-
30-55	Employee Study Expense	-	-	-	-	-
30-56	Vehicle Repair & Maint	44,019	59,508	55,000	55,000	55,000
	Subtotal	256,537	294,367	280,231	280,231	280,231
	<u>CAPITAL OUTLAY</u>					
60-61	Land	-	-	-	-	-
60-62	Buildings	-	-	-	-	-
60-63	Improv Other Than Bldgs	-	-	-	-	-
60-64	Machinery & Equipment	-	-	-	-	19,000
	Subtotal	-	-	-	-	19,000
	PROGRAM TOTAL	3,762,928	3,934,841	4,387,820	4,387,820	4,360,933

FUND: GENERAL - 001



Function
Public Safety

Department
Police
521

Program
Criminal Investigation
2120

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	54,531	56,201	60,561	60,561	59,380
10-14	Overtime	1,699	2,797	5,200	5,200	4,000
10-16	Bonus	100	100	100	100	100
10-21	FICA Tax	4,306	4,507	5,039	5,039	4,857
10-23	Life & Health Insurance	10,385	10,714	11,036	11,036	11,311
10-24	Mass Mutual	3,313	3,296	3,952	3,952	3,803
	Subtotal	74,334	77,615	85,888	85,888	83,451
	<u>OPERATING</u>					
30-31	Professional Services	256	988	1,000	1,000	1,000
30-49	Other Current Charges	1,000	-	2,000	2,000	5,000
30-52	Operating Supplies	14,484	15,110	15,425	15,425	15,520
	Subtotal	15,740	16,098	18,425	18,425	21,520
	<u>CAPITAL OUTLAY</u>					
60-64	Machinery & Equipment	-	-	-	-	9,500
	Subtotal	-	-	-	-	9,500
	PROGRAM TOTAL	90,074	93,713	104,313	104,313	114,471



Function
Public Safety

Department
Police
521

Program
Communications
2130

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	295,630	305,930	338,853	338,853	321,681
10-13	Other Salaries & Wages	53,471	39,078	26,000	26,000	69,520
10-14	Overtime	58,971	57,125	69,000	69,000	26,000
10-16	Bonus	1,300	1,100	800	800	800
10-21	FICA Tax	30,479	30,821	33,251	33,251	31,982
10-22	Florida Retirement	6,784	7,178	6,509	6,509	7,815
10-23	Life & Health Insurance	83,077	83,930	88,284	88,284	90,487
10-24	Mass Mutual	18,181	16,623	21,730	21,730	22,190
	Subtotal	547,893	541,785	584,427	584,427	570,475
	<u>OPERATING</u>					
30-40	Travel & Per Diem	4,727	5,945	6,000	6,000	6,000
30-46	Repair & Maintenance	67,123	62,620	71,100	71,100	95,800
30-52	Operating Supplies	1,799	1,711	2,220	2,220	1,800
	Subtotal	73,649	70,276	79,320	79,320	103,600
	PROGRAM TOTAL	621,542	612,061	663,747	663,747	674,075



Function
Public Safety

Department
Police
521

Program
Support Services
2150

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	149,607	183,547	203,030	203,030	207,088
10-14	Overtime	(57)	224	-	-	200
10-16	Bonus	400	400	500	500	500
10-21	FICA Tax	10,454	13,437	15,571	15,571	15,896
10-23	Life & Health Insurance	41,539	50,001	55,178	55,178	56,555
10-24	Mass Mutual Retirement	8,970	10,226	12,212	12,212	12,468
	Subtotal	210,913	257,835	286,491	286,491	292,707
<u>OPERATING</u>						
30-41	Communication Services	48,933	43,905	50,000	50,000	50,000
30-42	Transportation & Postage	1,023	1,024	1,000	1,000	1,000
30-43	Utilities	24,402	29,027	32,200	32,200	30,000
30-44	Rental & Leases	7,938	9,435	10,858	10,858	10,858
30-46	Repair & Maintenance	15,947	15,405	25,685	25,685	22,185
30-47	Printing & Binding	219	572	1,500	1,500	1,500
30-51	Office Supplies	1,979	3,271	3,500	3,500	3,500
30-52	Operating Supplies	1,416	2,691	3,000	3,000	3,000
	Subtotal	101,857	105,330	127,743	127,743	122,043
	PROGRAM TOTAL	312,770	363,165	414,234	414,234	414,750

FUND: GENERAL - 001



Function
Public Safety

Department
Police
521

Program
School Crossing
2160

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
	<u>PERSONAL SERVICES</u>					
10-13	Other Salaries & Wages	12,724	12,681	12,540	12,540	12,791
10-16	Bonus	300	300	300	300	300
10-21	FICA Tax	996	993	983	983	1,002
	Subtotal	14,020	13,974	13,823	13,823	14,093
	PROGRAM TOTAL	14,020	13,974	13,823	13,823	14,093

FUND: GENERAL - 001



Function
Public Safety

Department
Police
521

Program
Grants
2180

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
	<u>CAPITAL OUTLAY</u>					
60-02	Bulletproof Vest Grant	4,000	3,670	-	-	-
60-28	Police Byrne JAG Grant	-	7,521	7,300	7,300	-
60-62	FDLE 2017 Byrne JAGC	-	-	-	-	-
60-63	FDLE 2017 Byrne JAGD	-	-	-	-	-
	Subtotal	4,000	11,191	7,300	7,300	-
	PROGRAM TOTAL	4,000	11,191	7,300	7,300	-



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 4,300 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	528,963	3
2210	Prevention	154,713	2
2220	Suppression	2,495,065	21
Department Total		3,178,741	26



Capital Requests

Yamaha Motor	\$	15,000
Gas Monitoring		3,000
Small Equipment		7,700
Total	\$	25,700



<u>Summary by Category</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
Personal Services	2,757,066	2,748,993	2,961,293	2,961,293	2,863,541
Operating Expenses	226,538	244,855	271,619	271,619	289,500
Subtotal	2,983,604	2,993,848	3,232,912	3,232,912	3,153,041
Capital Outlay	-	-	-	-	25,700
Other Expense	-	-	-	-	-
Department Total	2,983,604	2,993,848	3,232,912	3,232,912	3,178,741

<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	6
Firefighter	1	1	4	4	4
Firefighter/Engineer	2	1	1	1	1
Firefighter/Engineer Paramedic	11	9	5	5	5
Firefighter/Paramedic	1	-	1	1	1
Senior Engineer	-	1	-	-	-
Senior Engineer/Paramedic	-	3	4	4	4
Total	26	26	26	26	26





Function
Public Safety

Department
Fire
522

Program
Administration
2200

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	220,614	209,104	235,214	235,214	240,705
10-15	Special Pay	-	-	600	600	600
10-16	Bonus	300	300	300	300	300
10-21	FICA Tax	14,936	15,797	18,063	18,063	18,483
10-23	Life & Health Insurance	31,154	32,143	33,107	33,107	33,933
10-24	Mass Mutual	2,376	2,298	2,578	2,578	2,630
10-26	Other Retirement	88,219	50,829	78,053	78,053	81,312
	Subtotal	357,599	310,471	367,915	367,915	377,963
<u>OPERATING</u>						
30-31	Professional Services	13,150	10,501	14,619	14,619	15,000
30-34	Other Contractual Services	11,995	12,480	12,500	12,500	13,500
30-40	Travel & Per Diem	1,966	704	5,000	5,000	8,500
30-41	Communication Services	15,888	21,310	19,000	19,000	19,000
30-42	Transportation & Postage	788	919	1,000	1,000	1,000
30-43	Utilities	22,209	19,412	20,500	20,500	20,500
30-46	Repair & Maintenance	9,183	12,293	18,000	18,000	18,000
30-51	Office Supplies	992	999	1,000	1,000	1,000
30-52	Operating Supplies	15,197	23,045	14,000	14,000	15,500
30-54	Books, Pub, Subscriptions	5,054	783	2,500	2,500	7,000
30-55	Employee Study Expense	15,398	21,836	25,000	25,000	32,000
30-56	Vehicle Repair & Maint	-	25	-	-	-
	Subtotal	111,820	124,307	133,119	133,119	151,000
	PROGRAM TOTAL	469,419	434,778	501,034	501,034	528,963



Function
Public Safety

Department
Fire
522

Program
Prevention
2210

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	95,804	98,544	102,409	102,409	104,457
10-14	Overtime	447	690	1,000	1,000	1,020
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	6,839	7,061	7,927	7,927	8,085
10-23	Life & Health Insurance	20,769	21,429	22,071	22,071	22,622
10-24	Mass Mutual	5,775	5,532	6,217	6,217	6,329
	Subtotal	129,834	133,456	139,824	139,824	142,713
	<u>OPERATING</u>					
30-49	Other Current Charges	-	-	-	-	-
30-52	Operating Supplies	7,313	7,783	10,000	10,000	10,000
30-56	Vehicle Repair & Maint	191	1,524	2,000	2,000	2,000
	Subtotal	7,504	9,307	12,000	12,000	12,000
	PROGRAM TOTAL	137,338	142,763	151,824	151,824	154,713



Function
Public Safety

Department
Fire
522

Program
Suppression
2220

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	1,154,798	1,238,919	1,296,591	1,296,591	1,207,934
10-13	Other Salaries & Wages	-	-	-	-	-
10-14	Overtime	195,399	221,173	200,000	200,000	204,000
10-16	Bonus	2,100	2,100	2,100	2,100	2,100
10-21	FICA Tax	99,508	105,084	114,650	114,650	108,174
10-23	Life & Health Insurance	218,079	221,434	231,744	231,744	237,528
10-26	Other Retirement	599,749	516,356	608,469	608,469	583,129
	Subtotal	2,269,633	2,305,066	2,453,554	2,453,554	2,342,865
<u>OPERATING</u>						
30-34	Other Contractual Services	9,303	10,499	16,500	16,500	16,500
30-52	Operating Supplies	69,142	76,832	100,000	100,000	90,000
30-56	Vehicle Repair & Maint	28,769	23,910	10,000	10,000	20,000
	Subtotal	107,214	111,241	126,500	126,500	126,500
<u>CAPITAL OUTLAY</u>						
60-61	Land	-	-	-	-	-
60-62	Buildings	-	-	-	-	-
60-63	Improv Other Than Bldgs	-	-	-	-	-
60-64	Machinery & Equipment	-	-	-	-	25,700
	Subtotal	-	-	-	-	25,700
	PROGRAM TOTAL	2,376,847	2,416,307	2,580,054	2,580,054	2,495,065



Function
Public Works

Department
Public Works
517 | 541

Department
Overview

Description | Goals | Objectives

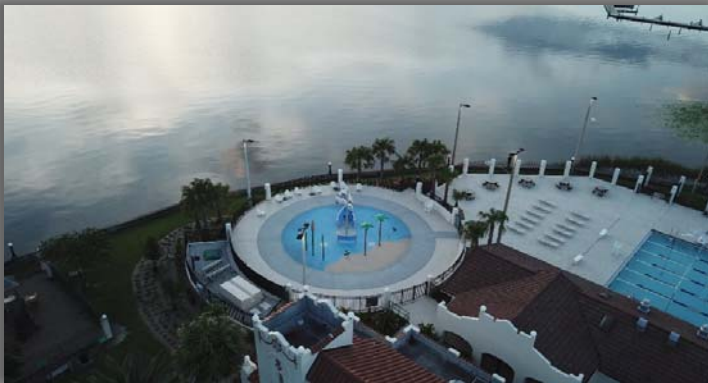
Department Description

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
517 | 541

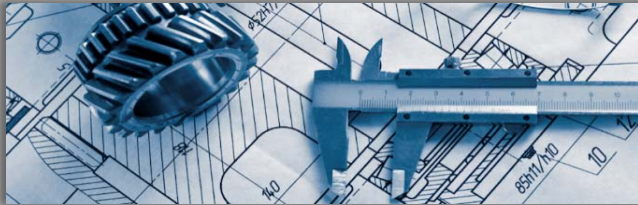
Department
Summary

Programs | Capital | Positions

<u>Program</u>	<u>Title</u>	<u>Budget By Program</u>	<u>FTE Positions</u>
4900	Maintenance Garage	169,625	2
4910	Building Maintenance	271,303	3
4920	Cemetery	169,990	2
4930	Park Maintenance	512,887	3
4940	Custodial Services	103,524	2
Department Total		1,227,329	12



<u>Capital Requests</u>		
Crimping System	\$	6,000
Total	\$	6,000



<u>Summary by Category</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
Personal Services	555,470	622,454	686,669	686,669	700,672
Operating Expenses	231,713	283,865	493,207	493,207	520,657
Subtotal	787,183	906,319	1,179,876	1,179,876	1,221,329
Capital Outlay	-	-	-	-	6,000
Department Total	787,183	906,319	1,179,876	1,179,876	1,227,329

<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	1	1	1	1
Maintenance Worker II	-	1	1	1	1
Total	12	12	12	12	12





Function
Public Works

Department
Public Works
517

Program
Building Maintenance
4910

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	65,944	69,543	114,301	114,301	73,576
10-13	Other Salaries & Wages	13,479	28,553	-	-	40,748
10-14	Overtime	2,859	3,927	6,126	6,126	10,000
10-16	Bonus	200	300	300	300	300
10-21	FICA Tax	6,256	7,388	9,236	9,236	9,534
10-23	Life & Health Insurance	17,942	21,429	33,107	33,107	22,622
10-24	Mass Mutual Retirement	4,112	4,094	7,244	7,244	7,460
	Subtotal	110,792	135,234	170,314	170,314	164,240
<u>OPERATING</u>						
30-34	Other Contractual Services	7,080	7,255	37,256	37,256	37,256
30-41	Communication Services	1,210	1,305	1,440	1,440	1,440
30-43	Utilities	4,028	4,251	5,000	5,000	7,000
30-46	Repair & Maintenance	6,990	14,035	41,700	41,700	41,700
30-51	Office Supplies	24	-	75	75	75
30-52	Operating Supplies	9,762	12,657	15,892	15,892	15,892
30-55	Employee Study Expense	-	-	1,200	1,200	1,200
30-56	Vehicle Repair & Maint	4,611	2,599	-	-	2,500
	Subtotal	33,705	42,102	102,563	102,563	107,063
	PROGRAM TOTAL	144,497	177,336	272,877	272,877	271,303



Function
Public Works

Department
Public Works
517

Program
Cemetery
4920

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	90,679	94,468	98,127	98,127	100,089
10-14	Overtime	2	1,188	1,500	1,500	4,000
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	6,258	6,672	7,637	7,637	7,979
10-22	Florida Retirement	4,111	4,581	4,697	4,697	5,656
10-23	Life & Health Insurance	20,769	21,429	22,071	22,071	22,622
10-24	Mass Mutual Retirement	2,312	2,267	2,561	2,561	2,853
	Subtotal	124,331	130,805	136,793	136,793	143,399
	<u>OPERATING</u>					
30-41	Communication Services	1,504	1,633	1,750	1,750	1,750
30-43	Utilities	2,003	3,605	6,489	6,489	6,489
30-46	Repair & Maintenance	1,494	457	7,160	5,560	7,160
30-49	Other Current Charges	555	284	1,000	1,000	1,000
30-51	Office Supplies	107	16	50	50	50
30-52	Operating Supplies	4,388	2,584	7,092	6,742	7,092
30-55	Employee Study Expense	25	-	800	800	800
30-56	Vehicle Repair & Maint	263	5	-	1,950	1,950
30-58	Niche Engraving	-	150	300	300	300
	Subtotal	10,339	8,734	24,641	24,641	26,591
	PROGRAM TOTAL	134,670	139,539	161,434	161,434	169,990



Function
Public Works

Department
Public Works
517

Program
Park Maintenance
4930

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	94,138	104,683	115,458	115,458	115,244
10-14	Overtime	248	1,349	1,800	1,800	2,500
10-16	Bonus	200	300	300	300	300
10-21	FICA Tax	7,215	7,820	8,994	8,994	9,031
10-23	Life & Health Insurance	29,445	31,250	33,107	33,107	33,933
10-24	Mass Mutual Retirement	5,662	5,899	7,054	7,054	7,065
	Subtotal	136,908	151,301	166,713	166,713	168,073
<u>OPERATING</u>						
30-34	Other Contractual Services	15,537	5,375	106,900	106,900	106,900
30-40	Travel & Per Diem	209	1,062	2,000	2,000	2,000
30-41	Communication Services	1,627	1,441	1,600	1,600	1,600
30-43	Utilities	55,611	71,724	72,000	72,000	80,000
30-46	Repair & Maintenance	30,316	46,315	71,419	70,219	71,419
30-51	Office Supplies	25	43	150	150	150
30-52	Operating Supplies	42,154	69,098	69,330	68,030	75,330
30-54	Books, Pub, Subscriptions	405	470	515	515	515
30-55	Employee Study Expense	805	1,710	5,100	5,100	5,100
30-56	Vehicle Repair & Maint	5,332	5,269	-	2,500	1,800
	Subtotal	152,021	202,507	329,014	329,014	344,814
	PROGRAM TOTAL	288,929	353,808	495,727	495,727	512,887



Function
Public Works

Department
Public Works
517

Program
Custodial Services
4940

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	48,582	56,698	60,712	60,712	61,927
10-14	Overtime	405	162	200	200	200
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	3,547	4,196	4,676	4,676	4,768
10-23	Life & Health Insurance	18,206	21,429	22,071	22,071	22,622
10-24	Mass Mutual Retirement	2,936	3,167	3,667	3,667	3,728
	Subtotal	73,876	85,852	91,526	91,526	93,445
<u>OPERATING</u>						
30-41	Communication Services	228	366	325	325	325
30-46	Repair & Maintenance	-	35	704	704	704
30-52	Operating Supplies	1,908	2,894	3,650	3,350	8,650
30-55	Employee Study Expense	-	-	400	400	400
30-56	Vehicle Repair & Maint	72	878	-	300	-
	Subtotal	2,208	4,173	5,079	5,079	10,079
	PROGRAM TOTAL	76,084	90,025	96,605	96,605	103,524



Function
Public Works

Department
Public Works
541

Program
Maintenance Garage
4900

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	75,691	80,611	81,985	81,985	83,624
10-14	Overtime	2,313	5,698	5,146	5,146	12,000
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	5,910	6,534	6,681	6,681	7,331
10-23	Life & Health Insurance	20,769	21,429	22,071	22,071	22,622
10-24	Mass Mutual Retirement	4,680	4,790	5,240	5,240	5,738
	Subtotal	109,563	119,262	121,323	121,323	131,515
<u>OPERATING</u>						
30-34	Other Contractual Services	1,428	952	1,450	1,450	1,450
30-41	Communication Services	845	1,124	1,050	1,050	1,050
30-43	Utilities	7,770	5,113	5,900	5,900	6,100
30-46	Repair & Maintenance	987	1,687	1,723	1,723	1,723
30-51	Office Supplies	20	30	200	200	200
30-52	Operating Supplies	19,738	16,150	18,622	18,622	18,622
30-54	Books, Pub, Subscriptions	165	4	165	165	165
30-55	Employee Study Expense	209	-	800	800	800
30-56	Vehicle Repair & Maint	2,278	1,289	2,000	2,000	2,000
	Subtotal	33,440	26,349	31,910	31,910	32,110
<u>CAPITAL OUTLAY</u>						
60-64	Machinery & Equipment	-	-	-	-	6,000
	Subtotal	-	-	-	-	6,000
	PROGRAM TOTAL	143,003	145,611	153,233	153,233	169,625



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	933,055	12.9
Department Total		933,055	12.9



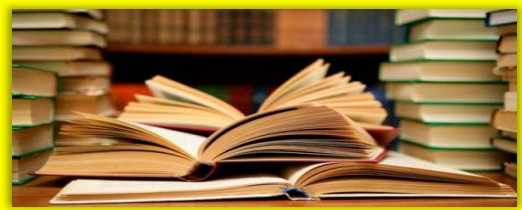
Capital Requests

Computers	\$	10,000
Total	\$	10,000



<u>Summary by Category</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
Personal Services	705,214	698,398	737,046	737,124	710,710
Operating Expenses	199,369	175,470	239,385	239,385	212,345
Subtotal	904,583	873,868	976,431	976,509	923,055
Capital Outlay	12,373	29,126	-	-	10,000
Department Total	916,956	902,994	976,431	976,509	933,055

<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
Circulation Manager	1	1	1	1	1
Library Tech I	-	1	2	2	-
Library Tech II - Circulation	3	2	2	2	4
Library Tech III - Circulation	1	1	1	1	-
Library Pages	1.9	1.9	1.9	1.9	1.9
Total	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 FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	132,651	-	(78)	-	-
10-14	Overtime	(7)	-	-	-	-
10-16	Bonus	300	-	-	-	-
10-21	FICA Tax	9,951	-	-	-	-
10-22	Florida Retirement	3,114	-	-	-	-
10-23	Life & Health Insurance	23,332	-	-	-	-
10-24	ICMA Retirement	6,545	-	-	-	-
	Subtotal	175,886	-	(78)	-	-
	<u>OPERATING</u>					
30-40	Travel & Per Diem	549	-	-	-	-
30-43	Utilities	42,131	-	-	-	-
30-48	Promotional Activities	304	-	-	-	-
30-52	Operating Supplies	2,080	-	-	-	-
	Subtotal	45,064	-	-	-	-
	PROGRAM TOTAL	220,950	-	(78)	-	-

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 FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	351,971	480,764	500,467	500,467	470,680
10-13	Other Salaries & Wages	31,505	29,456	38,610	38,610	34,749
10-14	Overtime	(132)	-	1,000	1,000	1,000
10-16	Bonus	1,100	1,300	1,100	1,100	1,400
10-21	FICA Tax	29,039	38,614	41,401	41,401	38,849
10-22	Florida Retirement	5,432	6,035	-	-	-
10-23	Life & Health Insurance	91,753	117,860	124,391	124,391	135,731
10-24	ICMA Retirement	18,660	24,369	30,155	30,155	28,301
	Subtotal	529,328	698,398	737,124	737,124	710,710
<u>OPERATING</u>						
30-34	Other Contractual Services	1,590	2,450	3,200	3,200	3,200
30-40	Travel & Per Diem	-	2,127	2,500	2,500	2,500
30-41	Communication Services	7,216	4,508	8,220	8,220	21,840
30-42	Transportation & Postage	1,143	1,288	2,000	2,000	2,000
30-43	Utilities	-	34,851	51,720	51,720	50,820
30-46	Repair & Maintenance	66,402	72,020	69,445	69,445	24,685
30-47	Printing & Binding	237	209	300	300	300
30-48	Promotional Activities	-	500	500	500	500
30-51	Office Supplies	11,947	11,042	12,000	12,000	18,000
30-52	Operating Supplies	1,161	6,974	4,000	4,000	-
30-54	Books, Pub, Subscriptions	64,119	39,501	85,000	85,000	88,000
30-55	Employee Study Expense	490	-	500	500	500
	Subtotal	154,305	175,470	239,385	239,385	212,345
<u>CAPITAL OUTLAY</u>						
60-63	Improv Other Than Bldgs	12,373	-	-	-	-
60-64	Machinery & Equipment	-	29,126	-	-	10,000
	Subtotal	12,373	29,126	-	-	10,000
	PROGRAM TOTAL	696,006	902,994	976,509	976,509	933,055

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



Function
Culture & Recreation

Department
Parks & Recreation
572

Department
Overview
Description | Goals | Objectives

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	231,361	3
7310	Facility Rental	402,460	3.5
7320	Athletic & Rec Programs	387,289	5
7330	Aquatic Program	161,965	2
Department Total		1,183,075	13.5



Capital Requests

Ice Machine	\$	6,000
AC Replacement		9,000
Roof Repair Com. Center		62,000
Refridgerator Replacment		7,000
Total	\$	84,000



<u>Summary by Category</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
Personal Services	679,730	718,324	758,627	758,627	780,125
Operating Expenses	161,807	187,513	267,560	267,560	318,950
Subtotal	841,537	905,837	1,026,187	1,026,187	1,099,075
Capital Outlay	5,670	16,926	39,000	39,000	84,000
Department Total	847,207	922,763	1,065,187	1,065,187	1,183,075

<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	3.4	3.4	3.4	3.4	3.4
Pool Supervisor	1	1	1	1	1
Part-time Rec Aides & Lifeguards	5.4	5.4	5.4	5.4	5.4
Total	17.8	17.8	17.8	17.8	17.8





Function	Department	Program
Culture & Recreation	Parks & Recreation	Administration
	572	7300

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures FY17-18	Actual Expenditures FY18-19	Adopted Budget FY19-20	Projected Expenditures FY19-20	Adopted Budget FY20-21
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	137,385	145,176	150,994	150,994	154,013
10-14	Overtime	(26)	-	500	500	500
10-16	Bonus	300	300	300	300	300
10-21	FICA Tax	9,978	10,521	11,613	11,613	11,844
10-23	Life & Health Insurance	29,445	32,143	33,107	33,107	33,933
10-24	Mass Mutual Retirement	8,214	8,090	9,108	9,108	9,271
	Subtotal	185,296	196,230	205,622	205,622	209,861
	<u>OPERATING</u>					
30-40	Travel & Per Diem	1,378	1,972	500	500	2,200
30-41	Communication Services	2,523	3,062	4,000	4,000	4,000
30-42	Transportation & Postage	127	305	500	500	500
30-46	Repair & Maintenance	1,415	813	1,650	1,650	1,650
30-51	Office Supplies	1,869	1,255	2,000	2,000	2,000
30-52	Operating Supplies	607	5,819	6,800	6,800	6,800
30-54	Books, Pub, Subscriptions	399	395	500	500	500
30-55	Employee Study Expense	1,175	978	1,250	1,250	1,250
30-56	Vehicle Repair & Maint	380	1,175	2,600	2,600	2,600
	Subtotal	9,873	15,774	19,800	19,800	21,500
	<u>CAPITAL OUTLAY</u>					
60-64	Machinery & Equipment	5,670	-	-	-	-
	Subtotal	5,670	-	-	-	-
	PROGRAM TOTAL	200,839	212,004	225,422	225,422	231,361



Function	Department	Program
Culture & Recreation	Parks & Recreation	Facility Rental
	572	7310

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	86,150	83,300	91,882	91,882	93,719
10-13	Other Salaries & Wages	10,033	11,465	14,000	14,000	14,280
10-14	Overtime	(176)	-	500	500	500
10-16	Bonus	400	400	400	400	300
10-21	FICA Tax	7,020	6,645	8,169	8,169	8,324
10-23	Life & Health Insurance	32,009	31,250	33,107	33,107	33,933
10-24	Mass Mutual Retirement	5,212	4,642	5,567	5,567	5,654
	Subtotal	140,648	137,702	153,625	153,625	156,710
	<u>OPERATING</u>					
30-41	Communication Services	6,531	6,374	8,795	8,795	8,950
30-43	Utilities	40,459	43,594	46,000	46,000	46,400
30-46	Repair & Maintenance	10,081	12,230	22,000	22,000	67,500
30-48	Promotional Activities	1,559	-	1,200	1,200	1,200
30-52	Operating Supplies	22,799	23,580	34,000	34,000	33,000
30-56	Vehicle Repair & Maint	1,023	890	4,700	4,700	4,700
	Subtotal	82,452	86,668	116,695	116,695	161,750
	<u>CAPITAL OUTLAY</u>					
60-64	Machinery & Equipment	-	10,725	-	-	84,000
	Subtotal	-	10,725	-	-	84,000
	PROGRAM TOTAL	223,100	235,095	270,320	270,320	402,460



Function	Department	Program
Culture & Recreation	Parks & Recreation	Athletic & Rec Programs
	572	7320

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	147,463	152,453	163,718	163,718	172,950
10-13	Other Salaries & Wages	54,509	55,862	63,000	63,000	64,260
10-14	Overtime	(23)	-	500	500	500
10-16	Bonus	1,200	1,100	1,200	1,200	1,200
10-21	FICA Tax	14,618	14,980	17,474	17,474	18,277
10-23	Life & Health Insurance	40,685	42,858	44,142	44,142	45,244
10-24	Mass Mutual Retirement	8,790	8,440	9,925	9,925	10,408
	Subtotal	267,242	275,693	299,959	299,959	312,839
	<u>OPERATING</u>					
30-34	Other Contractual Services	13,878	8,856	15,000	15,000	13,800
30-40	Travel & Per Diem	186	36	500	500	500
30-41	Communication Services	47	-	-	-	-
30-46	Repair & Maintenance	671	2,835	11,700	11,700	13,700
30-48	Promotional Activities	925	964	2,000	2,000	2,000
30-52	Operating Supplies	23,833	28,510	39,800	39,800	38,850
30-54	Books, Pub, Subscriptions	609	400	600	600	800
30-55	Employee Study Expense	725	235	1,300	1,300	1,300
30-56	Vehicle Repair & Maint	83	1,713	4,200	4,200	3,500
	Subtotal	40,957	43,549	75,100	75,100	74,450
	<u>CAPITAL OUTLAY</u>					
60-64	Machinery & Equipment	-	6,201	18,000	18,000	-
	Subtotal	-	6,201	18,000	18,000	-
	PROGRAM TOTAL	308,199	325,443	393,059	393,059	387,289



Department
Parks & Recreation
572

Program
Aquatic Program
7330

Function
Culture & Recreation

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	43,028	45,591	45,111	45,111	46,013
10-13	Other Salaries & Wages	25,071	35,765	33,000	33,000	33,000
10-14	Overtime	223	6,535	1,300	1,300	1,300
10-16	Bonus	100	100	100	100	100
10-21	FICA Tax	5,184	6,914	6,083	6,083	6,152
10-23	Life & Health Insurance	10,384	10,714	11,036	11,036	11,311
10-24	Mass Mutual Retirement	2,554	3,080	2,791	2,791	2,839
	Subtotal	86,544	108,699	99,421	99,421	100,715
	<u>OPERATING</u>					
30-40	Travel & Per Diem	-	167	950	950	850
30-41	Communication Services	1,195	1,606	3,315	3,315	4,000
30-43	Utilities	14,588	16,090	16,500	16,500	16,500
30-46	Repair & Maintenance	2,532	9,223	14,000	14,000	14,000
30-48	Promotional Activities	-	396	700	700	700
30-52	Operating Supplies	9,602	12,396	18,600	18,600	23,300
30-54	Books, Pub, Subscriptions	160	845	1,100	1,100	1,100
30-55	Employee Study Expense	448	799	800	800	800
	Subtotal	28,525	41,522	55,965	55,965	61,250
	<u>CAPITAL OUTLAY</u>					
60-64	Machinery & Equipment	-	-	21,000	21,000	-
	Subtotal	-	-	21,000	21,000	-
	PROGRAM TOTAL	115,069	150,221	176,386	176,386	161,965

FUND: GENERAL - 001



<u>Function</u>		<u>Department</u>			<u>Program</u>	
Non-Departmental		Non-Departmental			Fund Transfers Contingencies	
		581			Insurance Organization Grants	
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures	Actual Expenditures	Adopted Budget	Projected Expenditures	Adopted Budget
		<u>17-18</u>	<u>18-19</u>	<u>19-20</u>	<u>19-20</u>	<u>20-21</u>
8100	<u>TRANSFERS TO FUNDS</u>					
91-02	To Debt Reserve	360,000	-	-	-	-
91-10	To Sales Tax Rev. Fd.	-	-	293,250	293,250	-
91-11	To Law Enforcement Ed Fd	7,700	7,700	-	-	-
91-13	To Street Improvement Fd	110,000	110,000	110,000	750,000	625,000
91-14	To Comm Redev Trust Fd	273,574	313,132	378,900	379,791	441,080
91-20	To Building Services Fd	-	807,349	-	-	-
91-60	To Greenwood Cemetery Fd	4,263	920	5,000	5,000	5,000
	Subtotal	755,537	1,239,101	787,150	1,428,041	1,071,080
8400	<u>CONTINGENCIES</u>					
60-61	Land	-	-	-	242,838	-
92-01	Contingency	19,572	16,872	265,073	26,083	100,000
92-04	Unemployment Comp	6,600	29	10,000	10,000	10,000
92-09	Police Union Negotiations	10,003	1,398	10,000	10,000	10,000
92-12	Neuter/Spay Program	5,005	992	5,000	5,000	5,000
92-13	Lake Cares Food	-	-	-	8,000	-
92-17	Termination Pay	118,963	61,294	75,000	75,000	75,000
92-18	Bad Debt Write-Off	6,562	5,861	20,000	10,000	15,000
92-30	Economic Dev Incentives	-	16,900	30,000	30,000	30,000
	Capital Outlay	62,057	255,298	-	-	-
	Subtotal	228,762	358,644	415,073	416,921	245,000
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	589,011	656,036	816,800	816,800	830,000
	Subtotal	589,011	656,036	816,800	816,800	830,000
8900	<u>ORGANIZATION GRANTS</u>					
93-05	LovExtensions	-	-	-	-	1,000
93-07	Bay Street Players	8,000	2,100	3,600	3,600	3,800
93-08	Trout Lake	5,000	6,500	6,500	6,500	6,500
93-09	Amazing Race	5,000	6,500	6,500	6,500	6,500
93-10	Eustis Historical Museum	1,000	1,000	1,000	1,000	1,000
93-11	Lake County Fair	-	-	-	-	5,000
93-23	Public Art & Folk Music	3,200	3,250	1,500	1,500	-
93-25	African American Heritage	404	-	-	-	-
93-31	LifeStream	4,000	4,000	5,000	5,000	5,000
93-33	Lake Eustis Museum of Art	-	1,950	-	-	-
93-34	Lake Cares Inc.	2,000	2,400	3,000	3,000	-
93-35	W.I.N. 1 Ministries	1,000	-	500	500	-
93-36	TedX Eustis	-	1,000	1,000	1,000	1,200
93-37	Oklawaha Valley Audobon	-	1,300	1,400	1,400	-
	Subtotal	29,604	30,000	30,000	30,000	30,000
	NON-DEPT TOTAL	1,602,914	2,283,781	1,949,023	2,591,762	2,176,080

**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 17-18</u>	<u>Actual FY 18-19</u>	<u>Adopted Budget FY 19-20</u>	<u>Projected FY 19-20</u>	<u>Adopted Budget FY 20-21</u>
	BEGINNING FUND BALANCE	1,230,939	1,680,674	1,977,867	1,977,867	1,852,202
	<u>REVENUE</u>					
312-10-00	Sales Tax Collections	1,971,795	2,015,021	2,156,800	1,863,100	1,625,000
337-41-00	FRDAP Grant Skate Park	17,809	77,375	-	-	-
337-41-01	FRDAP Grant Carver Park	44,018	1,709	-	-	-
361-10-00	Interest Earnings	7,654	17,636	11,000	11,486	8,000
384-10-00	Loan Proceeds	800,000	-	-	-	-
381-14-00	Transfer From Comm. Red.	-	-	-	250,000	-
381-01-00	Transfer From General Fd	360,000	-	-	-	-
	TOTAL REVENUE	3,201,276	2,111,741	2,167,800	2,124,586	1,633,000
	TOTAL REVENUES & BALANCES	4,432,215	3,792,415	4,145,667	4,102,453	3,485,202
	<u>EXPENDITURES</u>					
	Projects	2,096,837	1,544,075	1,582,900	1,982,651	1,240,706
522-70-71	Equipment Debt Principal	85,751	247,475	249,279	249,279	249,250
522-70-72	Equipment Debt Interest	7,106	22,998	18,321	18,321	14,650
581-70-71	Bond Debt Principal	560,471	-	-	-	-
581-70-72	Bond Debt Interest	4,171	-	-	-	-
581-70-73	Bond Debt Other Costs	(2,795)	-	-	-	-
	TOTAL EXPENDITURES	2,751,541	1,814,548	1,850,500	2,250,251	1,504,606
	REQUIRED RESERVES	-	-	-	-	-
	AVAILABLE BALANCE	1,680,674	1,977,867	2,295,167	1,852,202	1,980,596
	TOTAL ENDING FUND BALANCE	1,680,674	1,977,867	2,295,167	1,852,202	1,980,596

**FUND: SALES TAX CAPITAL
PROJECTS - 010**



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

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY 17-18</u>	<u>Actual Expenditures FY 18-19</u>	<u>Adopted Budget FY 19-20</u>	<u>Projected Expenditures FY 19-20</u>	<u>Adopted Budget FY 20-21</u>
<u>ADMINISTRATIVE</u>						
515-60-01	Code Enforce Vehicles	-	-	-	-	-
519-60-11	Computer Upgrade	66,548	65,837	150,800	150,800	90,000
524-60-01	Building Inspect Vehicles	-	-	-	-	-
	TOTAL	66,548	65,837	150,800	150,800	90,000
<u>POLICE</u>						
521-60-01	Police Vehicles	249,697	263,215	175,000	175,000	175,000
521-60-04	Police Network Storage	-	-	25,000	25,000	-
521-60-10	Police Keyless Door Locks	-	-	45,000	45,000	-
521-60-12	Police Equipment Replace	38,000	38,000	38,000	38,000	38,000
521-60-14	Pub Safety Communication	-	54,151	55,000	55,000	55,000
	TOTAL	287,697	355,366	338,000	338,000	268,000
<u>FIRE</u>						
522-60-04	Fire Bunker Gear	-	-	-	-	-
522-60-09	Fire Ladder Replace Purch	743,529	55,849	-	-	-
522-60-10	Fire Inspection Vehicle	-	-	28,000	28,000	-
522-60-11	Fire Station 22 Renovation	-	-	50,000	50,000	-
522-60-12	Fire Station 22 Exterior	-	-	21,167	21,167	-
522-60-34	Fire Response Equipment	8,499	9,174	46,385	46,385	-
522-60-36	Fire Lifepak	-	-	-	-	-
522-60-37	Fire Edraulics	-	-	-	-	-
522-60-39	Fire Rescue Truck Replace	40,684	53,175	-	-	-
522-60-40	Fire Station Garage Doors	25,000	-	-	-	-
	TOTAL	817,712	118,198	145,552	145,552	-

**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 17-18</u>	<u>Actual Expenditures FY 18-19</u>	<u>Adopted Budget FY 19-20</u>	<u>Projected Expenditures FY 19-20</u>	<u>Adopted Budget FY 20-21</u>
<u>PUBLIC WORKS FACILITIES</u>						
517-60-01	Building Improvements	4,578	34,409	71,000	71,000	65,000
517-60-07	Comm Chambers Improv	-	-	100,000	78,565	-
517-60-02	Boat Ramp Dock	-	-	-	-	-
517-60-03	Sunset Isle Skate Park	17,809	65,440	-	-	-
517-60-04	Skate Park FRDAP	100,459	-	-	-	-
517-60-05	Lake Willy Walk Reseal	-	12,048	-	6,555	-
517-60-06	American Legion Ceiling	-	-	-	-	-
	TOTAL	122,846	111,897	171,000	156,120	65,000
<u>PUBLIC WORKS TRANSP</u>						
519-60-45	Eustis Mobility Plan	6,580	-	54,500	54,500	56,000
541-60-03	Sidewalk Project	88,392	44,990	97,169	97,169	99,844
541-60-04	Street Sealing	73,087	112,050	28,066	28,066	54,186
541-60-06	Public Works Roller	-	-	-	-	-
541-60-15	Street Resurfacing	313,988	208,188	349,813	349,813	442,261
541-60-25	Public Works F-150 Pickup	-	-	40,000	40,000	-
541-60-26	Bucket Truck	-	-	180,000	180,000	-
541-60-34	Kurt Street Improvements	-	-	-	-	-
541-60-37	Parking Garage Landscape	1,285	-	-	-	-
541-60-38	Dump Truck	61,165	-	-	-	140,000
541-60-43	Maint Facility Carver	-	-	-	-	-
541-60-44	Signalization	-	-	28,000	28,000	-
541-60-45	Lakewalk Floating Dock	1,592	3,184	-	-	-
541-60-46	Ardice/Ruleme Improve	-	372,474	-	217,655	-
	TOTAL	546,089	740,886	777,548	995,203	792,291

**FUND: SALES TAX CAPITAL
PROJECTS - 010**



**Department
Library | Parks & Rec
571 | 572**

**Program
Projects
8600**

**Function
Capital Projects
Culture & Recreation**

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY 17-18</u>	<u>Actual Expenditures FY 18-19</u>	<u>Adopted Budget FY 19-20</u>	<u>Projected Expenditures FY 19-20</u>	<u>Adopted Budget FY 20-21</u>
<u>LIBRARY</u>						
571-60-01	Library	-	-	-	-	25,415
571-60-06	Shelving & Seating	2,421	-	-	-	-
571-60-16	Reference Electronic Conv	-	-	-	-	-
571-60-26	Carpet Replacement	483	-	-	-	-
571-60-27	Server & Computers	-	-	-	-	-
	TOTAL	2,904	-	-	-	25,415
<u>PARKS & RECREATION</u>						
572-60-02	Rec Facility Improvements	8,849	4,004	-	14,218	-
572-60-12	Senior Ctr Improvements	30,788	10,941	-	-	-
572-60-18	Ferran Park Phase 4	-	69,948	-	1,968,433	-
572-60-22	Court Resurfacing	-	-	-	-	-
572-60-45	Carver Field Turf	-	61,485	-	-	-
572-60-46	Women's Club Parking Lot	-	-	-	-	-
572-60-48	Lake Community Action	61,572	-	-	-	-
572-60-49	Parks & Rec Vehicle	-	-	-	-	-
572-60-74	Carver Park Maint Bldg	-	-	-	-	-
572-60-76	Basketball Court Carver	44,018	5,513	-	-	-
572-60-77	Sunset Isle Tennis Court	107,814	-	-	-	-
572-60-79	Facilities Vehicle	-	-	-	-	-
572-60-80	Splash Pad	-	-	-	-	-
572-60-81	Soccer Field Improvements	-	-	-	-	-
572-60-82	Carver Parking Lot	-	-	-	-	-
	TOTAL	253,041	151,891	-	1,982,651	-
	PROJECTS TOTAL	2,096,837	1,544,075	1,582,900	1,982,651	1,240,706

FUND: LIBRARY CONTRIBUTION - 006



**Library Contribution Fund
Summary**

Fund Type
Revenue | Governmental
Fund Family: Special Revenue

Profile
Nonmajor Fund

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected FY19-20</u>	<u>Adopted Budget FY20-21</u>
	BEGINNING FUND BALANCE	101,951	98,450	102,023	102,023	88,709
	REVENUE					
347-10-21	Book Sales	2,453	3,552	2,500	2,500	-
352-10-00	Library Fines	10,294	13,052	10,000	10,000	-
361-10-00	Interest Earnings	197	307	200	-	-
361-40-00	Interest Gullett Trust	125	195	150	123	120
361-50-00	Interest Garrett Trust	189	291	200	148	140
361-60-00	Interest Robinson Trust	63	99	100	62	60
361-70-00	Interest Quigg Trust	63	98	100	52	25
366-10-00	Donations	1,775	1,418	700	700	-
366-20-00	Memorial Donations	180	190	200	200	500
369-30-00	Miscellaneous Revenue	4,383	3,559	5,000	5,000	-
	TOTAL REVENUE	19,722	22,761	19,150	18,786	845
	TOTAL REVENUES & BALANCES	121,673	121,211	121,173	120,809	89,554
7110-571	EXPENDITURES					
30-46	Repair & Maintenance	6,304	3,499	6,000	6,000	-
30-52	Operating Supplies	-	-	4,000	4,000	-
30-54	Books, Pub, Subscriptions	8,492	6,574	9,000	9,000	-
30-57	Gullet Trust (Large Print)	21	-	50	50	50
30-58	Garrett - LP Books & Tapes	8,224	7,190	8,000	8,000	8,000
30-59	Robinson Memorial Purch	27	29	50	50	50
30-60	Quigg Family Trust Purch	-	1,827	5,000	5,000	3,350
60-66	Library Memorials	155	69	500	-	500
90-91	Transfer to General Fund	-	-	-	-	39,195
	TOTAL EXPENDITURES	23,223	19,188	32,600	32,100	51,145
	REQUIRED RESERVES	62,416	54,053	37,224	24,510	38,409
	AVAILABLE BALANCE	36,034	47,970	51,349	64,199	-
	TOTAL ENDING FUND BALANCE	98,450	102,023	88,573	88,709	38,409
	Restricted Assets					
	<i>Gullett Trust</i>	<i>20,235</i>	<i>20,422</i>	<i>20,522</i>	<i>20,495</i>	<i>20,565</i>
	<i>Garrett Trust</i>	<i>21,878</i>	<i>23,170</i>	<i>15,370</i>	<i>15,318</i>	<i>7,458</i>
	<i>Robinson Trust</i>	<i>10,227</i>	<i>10,286</i>	<i>10,336</i>	<i>10,307</i>	<i>10,317</i>
	<i>Quigg Trust</i>	<i>10,076</i>	<i>8,341</i>	<i>3,441</i>	<i>3,393</i>	<i>68</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 FY17-18</u>	<u>Actual FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected FY19-20</u>	<u>Adopted Budget FY20-21</u>
	BEGINNING FUND BALANCE	27,390	60,299	87,420	87,420	108,571
	<u>REVENUE</u>					
351-20-00	Education Fines	6,196	1,710	4,000	6,000	6,300
351-60-00	Automation System Funds	26,236	29,160	20,000	25,951	26,000
361-10-00	Interest Earnings	270	684	500	500	500
381-01-00	Transfer From General Fd	7,700	7,700	-	-	-
	TOTAL REVENUE	40,402	39,254	24,500	32,451	32,800
	TOTAL REVENUES & BALANCES	67,792	99,553	111,920	119,871	141,371
8400-581	<u>EXPENDITURES</u>					
30-32	Auditing	300	300	300	300	300
30-57	Police Training	7,193	11,833	9,000	9,000	9,000
60-65	Automation	-	-	-	-	55,000
	TOTAL EXPENDITURES	7,493	12,133	9,300	9,300	64,300
	REQUIRED RESERVES	60,299	87,420	102,620	110,571	77,071
	AVAILABLE BALANCE	-	-	-	-	-
	TOTAL ENDING FUND BALANCE	60,299	87,420	102,620	110,571	77,071
	Automation Fund Balance	38,977.01	68,669.20	88,827.13	94,778.13	65,878.13
	Training Fund Balance	21,321.99	18,750.63	13,792.70	13,792.70	11,192.70
		<u>60,299.00</u>	<u>87,419.83</u>	<u>102,619.83</u>	<u>108,570.83</u>	<u>77,070.83</u>



**Police Forfeiture Fund
Summary**

Fund Type

Revenue | Governmental

Fund Family: Special Revenue

Profile

Nonmajor Fund

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual FY17-18</u>	<u>Actual FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected FY19-20</u>	<u>Adopted Budget FY20-21</u>
	BEGINNING FUND BALANCE	19,120	18,022	21,678	23,628	21,318
	REVENUE					
331-20-21	Publ Saf. K-9 Grant Jag3365	-	-	-	-	6,813
359-80-00	Fines & Forfeitures	-	9,168	5,000	758	760
359-80-01	Forfeitures Federal Felony	-	5,563	-	-	-
361-10-00	Interest Earnings	116	150	150	132	140
	TOTAL REVENUE	116	14,881	5,150	890	7,713
	TOTAL REVENUES & BALANCES	19,236	32,903	26,828	24,518	29,031
2180-521	EXPENDITURES					
30-34	Contractual Services	1,214	-	-	-	-
30-40	Travel & Per Diem	-	-	-	-	-
30-44	Rental & Leases	-	2,725	3,200	3,200	3,200
30-58	Operating Expense - K-9	-	8,500	-	-	10,700
	TOTAL EXPENDITURES	1,214	11,225	3,200	3,200	13,900
	TOTAL ENDING FUND BALANCE	18,022	21,678	23,628	21,318	15,131



Fund Type	Street Improvement Fund	Profile
Street Improvement Governmental	Summary	Major Fund
Fund Family: Special Revenue		

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual</u> <u>FY17-18</u>	<u>Actual</u> <u>FY18-19</u>	<u>Adopted</u> <u>Budget</u> <u>FY19-20</u>	<u>Projected</u> <u>FY19-20</u>	<u>Adopted</u> <u>Budget</u> <u>FY20-21</u>
	BEGINNING FUND BALANCE	461,510	244,827	180,314	24,317	213,818
	REVENUE					
312-41-00	Local Option Gas Tax	408,302	407,283	397,000	332,638	333,000
335-49-00	8 Cent Gas Tax	179,480	186,609	177,000	146,220	146,200
335-49-01	Gas Tax Refund	20,619	12,907	20,000	13,037	13,050
338-49-00	Additional 1 Cent Gas Tax	157,514	159,332	155,000	132,348	132,350
361-10-00	Interest Earnings	1,479	847	1,000	-	-
366-10-08	Restricted Contributions	968	1,188	-	2,000	2,000
369-30-00	Miscellaneous	51,352	45,107	45,000	-	-
369-30-09	Remington Club Payments	2,465	3,082	2,400	886	890
369-40-00	Reimb Force Acct Srvc	215,746	111,975	300,000	300,000	200,000
369-40-14	Reimb Force Acct Srvc CRA	-	-	-	-	-
381-01-00	Transfer From General Fd	110,000	110,000	110,000	110,000	300,000
381-01-02	Amendment to Gen. Fd. Trans	-	-	-	640,000	325,000
381-49-00	Transfer From Storm Fd	260,000	260,000	260,000	260,000	260,000
	TOTAL REVENUE	1,407,925	1,298,330	1,467,400	1,937,129	1,712,490
	TOTAL REVENUES & BALANCES	1,869,435	1,543,157	1,647,714	1,961,446	1,926,308
	EXPENDITURES					
4100-541	Administration	155,157	105,752	110,069	165,781	105,398
4110-541	Public Land Maintenance	231,476	311,485	348,487	368,746	369,306
4120-541	Lighting & Control	341,330	293,646	272,101	313,879	314,545
4130-541	Street Maint & Construction	430,976	390,566	464,316	455,945	456,114
4140-541	Lawn Mowing	254,330	224,101	305,630	305,630	314,932
4150-541	Tree Service & Acquisition	67,222	89,283	57,700	57,700	57,700
Contingency -8400-581						
30-32	Accounting & Auditing	2,629	2,730	2,725	2,725	2,750
30-45	Insurance	67,931	75,887	77,222	77,222	81,120
30-99	Hurricane Debris Removal	73,150	-	-	-	-
92-17	Termination Pay	407	25,390	-	-	5,000
	TOTAL EXPENDITURES	1,624,608	1,518,840	1,638,250	1,747,628	1,706,865
	RESTRICTED DONATIONS	194,411	193,411	194,379	194,379	195,568
	OPERATING RESERVES	50,448	-	-	-	-
	AVAILABLE BALANCE	(32)	(169,094)	(184,915)	19,439	23,875
	TOTAL ENDING FUND BALANCE	244,827	24,317	9,464	213,818	219,443



Function
Public Works

Department
Public Works - Street Improvement
541

Department
Overview
Description | Goals | Objectives

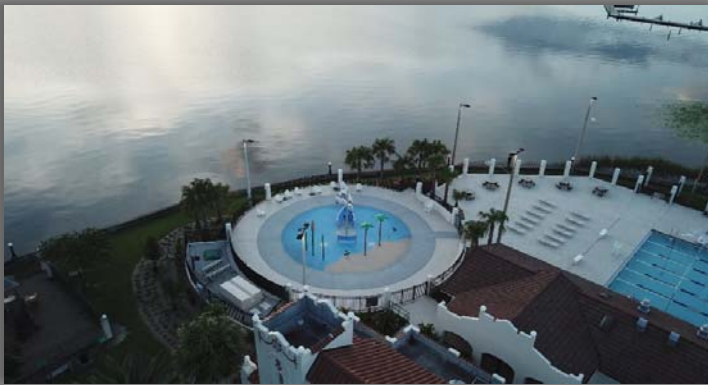
Department Description

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.



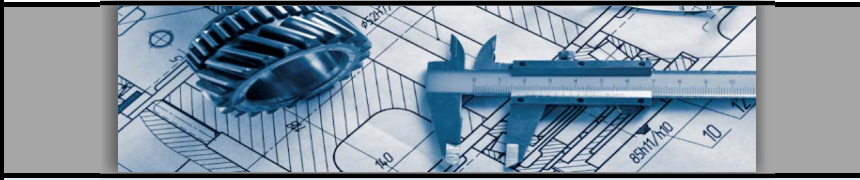


Function
Public Works

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	105,398	2.0	
4110	Public Land Maintenance	369,306	3.0	
4120	Lighting & Control	314,545	1.0	
4130	Street Maint & Construction	456,114	7.0	
4140	Lawn Mowing	314,932	5.0	
4150	Tree Service & Acquisition	57,700	-	
8400	Non-Departmental	88,870	-	
Department Total		1,706,865	18.0	
				Capital Requests
				None
				Total \$ -



<u>Summary by Category</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
Personal Services	887,572	829,224	953,903	1,007,209	956,289
Operating Expenses	583,069	570,925	604,400	660,472	661,706
Subtotal	1,470,641	1,400,149	1,558,303	1,667,681	1,617,995
Capital Outlay	9,850	14,684	-	-	-
Other Expense	144,117	104,007	79,947	79,947	88,870
Department Total	1,624,608	1,518,840	1,638,250	1,747,628	1,706,865

<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	3	3	3	3	3
Maintenance Worker I	7	7	7	7	7
Maintenance Worker II	2	2	2	2	2
Total	18	18	18	18	18



FUND: STREET IMPROVEMENT - 013



Function	Department	Program
Public Works	Public Works - Street Improvement	Administration
	541	4100

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY17-18</u>	Actual Expenditures <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>	Projected Expenditures <u>FY19-20</u>	Adopted Budget <u>FY20-21</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	110,668	66,427	73,517	112,279	67,368
10-14	Overtime	290	41	1,060	1,060	1,060
10-16	Bonus	200	120	200	200	200
10-21	FICA Tax	7,763	4,611	5,721	8,590	5,250
10-23	Life & Health Insurance	20,769	13,271	13,243	23,174	13,573
10-24	ICMA Retirement	6,689	3,539	4,487	6,637	4,106
	Subtotal	146,379	88,009	98,228	151,940	91,557
<u>OPERATING</u>						
30-34	Other Contractual Services	-	8,110	-	-	-
30-40	Travel & Per Diem	397	1,654	1,800	1,800	1,800
30-41	Communication Services	2,150	1,910	2,880	2,880	2,880
30-42	Transportation & Postage	14	18	150	150	150
30-46	Repair & Maintenance	990	833	1,040	1,040	1,040
30-51	Office Supplies	941	1,096	1,200	1,200	1,200
30-52	Operating Supplies	2,623	3,311	3,700	4,700	4,700
30-54	Books, Pub, Subscriptions	650	546	671	671	671
30-55	Employee Study Expense	-	-	400	400	400
30-56	Vehicle Repair & Maint	1,013	265	-	1,000	1,000
	Subtotal	8,778	17,743	11,841	13,841	13,841
	PROGRAM TOTAL	155,157	105,752	110,069	165,781	105,398

FUND: STREET IMPROVEMENT - 013



<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>	Actual Expenditures <u>FY17-18</u>	Actual Expenditures <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>	Projected Expenditures <u>FY19-20</u>	Adopted Budget <u>FY20-21</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	64,405	112,315	117,167	119,509	119,509
10-14	Overtime	4,040	6,803	6,500	10,000	10,000
10-16	Bonus	200	300	300	300	300
10-21	FICA Tax	5,169	9,023	9,484	9,143	9,931
10-23	Life & Health Insurance	26,882	32,144	33,107	34,761	33,933
10-24	ICMA Retirement	4,105	6,654	7,439	7,171	7,771
	Subtotal	104,801	167,239	173,997	180,884	181,444
<u>OPERATING</u>						
30-34	Other Contractual Services	16,098	7,723	8,250	8,250	8,250
30-40	Travel & Per Diem	-	489	1,000	1,000	1,000
30-41	Communication Services	521	606	600	600	600
30-43	Utilities	47,090	69,082	66,628	80,000	80,000
30-46	Repair & Maintenance	15,795	11,007	21,457	21,457	21,457
30-51	Office Supplies	16	717	200	200	200
30-52	Operating Supplies	30,964	26,430	61,155	61,155	61,155
30-55	Employee Study Expense	-	-	1,200	1,200	1,200
30-56	Vehicle Repair & Maint	16,191	20,850	14,000	14,000	14,000
	Subtotal	126,675	136,904	174,490	187,862	187,862
<u>CAPITAL OUTLAY</u>						
60-64	Machinery & Equipment	-	7,342	-	-	-
	Subtotal	-	7,342	-	-	-
	PROGRAM TOTAL	231,476	311,485	348,487	368,746	369,306

FUND: STREET IMPROVEMENT - 013



Function
Public Works

Department
Public Works - Street Improvement
541

Program
Lighting & Control
4120

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY17-18</u>	Actual Expenditures <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>	Projected Expenditures <u>FY19-20</u>	Adopted Budget <u>FY20-21</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	39,649	41,126	40,686	41,500	41,500
10-14	Overtime	165	711	2,000	2,000	2,000
10-16	Bonus	100	100	100	100	100
10-21	FICA Tax	2,538	2,687	3,274	3,175	3,336
10-22	Florida Retirement	5,270	5,664	6,247	6,059	6,840
10-23	Life & Health Insurance	10,385	10,715	11,036	11,587	11,311
	Subtotal	58,107	61,003	63,343	64,421	65,087
<u>OPERATING</u>						
30-34	Other Contractual Services	58,820	63,798	59,040	59,740	59,740
30-40	Travel & Per Diem	-	-	200	200	200
30-41	Communication Services	720	784	900	900	900
30-43	Utilities	201,295	152,171	118,000	158,000	158,000
30-46	Repair & Maintenance	31	1,786	3,702	3,702	3,702
30-51	Office Supplies	46	17	100	100	100
30-52	Operating Supplies	6,655	5,714	10,416	10,416	10,416
30-53	Road Materials	13,999	6,002	14,000	14,000	14,000
30-55	Employee Study Expense	-	-	400	400	400
30-56	Vehicle Repair & Maint	1,657	2,371	2,000	2,000	2,000
	Subtotal	283,223	232,643	208,758	249,458	249,458
	PROGRAM TOTAL	341,330	293,646	272,101	313,879	314,545

FUND: STREET IMPROVEMENT - 013



Function	Department	Program
Public Works	Public Works - Street Improvement	Street Maint & Construction
	541	4130

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY17-18</u>	Actual Expenditures <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>	Projected Expenditures <u>FY19-20</u>	Adopted Budget <u>FY20-21</u>
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	246,280	231,481	266,034	251,157	251,157
10-14	Overtime	6,609	6,906	9,000	15,000	15,000
10-16	Bonus	700	600	700	700	700
10-21	FICA Tax	18,511	17,466	21,094	19,214	20,415
10-23	Life & Health Insurance	75,256	69,645	77,248	81,108	79,176
10-24	ICMA Retirement	15,173	13,192	16,544	15,070	15,970
	Subtotal	362,529	339,290	390,620	382,249	382,418
	<u>OPERATING</u>					
30-40	Travel & Per Diem	-	12	1,800	1,800	1,800
30-41	Communication Services	1,712	1,780	2,000	2,000	2,000
30-46	Repair & Maintenance	11,049	11,643	16,630	16,630	16,630
30-51	Office Supplies	100	35	100	100	100
30-52	Operating Supplies	25,340	21,904	35,606	35,606	35,606
30-53	Road Materials	6,951	1,792	7,500	7,500	7,500
30-54	Books, Pub, Subscriptions	330	293	360	360	360
30-55	Employee Study Expense	-	-	2,700	2,700	2,700
30-56	Vehicle Repair & Maint	13,115	13,817	7,000	7,000	7,000
	Subtotal	58,597	51,276	73,696	73,696	73,696
	<u>CAPITAL OUTLAY</u>					
60-64	Machinery & Equipment	9,850	-	-	-	-
	Subtotal	9,850	-	-	-	-
	PROGRAM TOTAL	430,976	390,566	464,316	455,945	456,114

FUND: STREET IMPROVEMENT - 013



Function
Public Works

Department
Public Works - Street Improvement
541

Program
Lawn Mowing
4140

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY17-18</u>	Actual Expenditures <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>	Projected Expenditures <u>FY19-20</u>	Adopted Budget <u>FY20-21</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	139,226	110,456	145,814	145,814	148,727
10-14	Overtime	4,507	3,299	5,500	5,500	8,500
10-16	Bonus	500	400	500	500	500
10-21	FICA Tax	10,845	8,543	11,614	11,614	12,067
10-23	Life & Health Insurance	52,056	44,644	55,178	55,178	56,555
10-24	ICMA Retirement	8,622	6,341	9,109	9,109	9,434
	Subtotal	215,756	173,683	227,715	227,715	235,783
<u>OPERATING</u>						
30-34	Other Contractual Services	7,725	8,000	40,000	40,000	40,000
30-40	Travel & Per Diem	-	-	532	532	532
30-41	Communication Services	597	876	800	800	800
30-46	Repair & Maintenance	2,728	4,961	4,592	4,592	4,592
30-51	Office Supplies	-	-	125	125	125
30-52	Operating Supplies	20,660	24,758	23,066	23,066	24,300
30-54	Books, Pub, Subscriptions	-	-	100	100	100
30-55	Employee Study Expense	-	-	3,700	3,700	3,700
30-56	Vehicle Repair & Maint	6,864	4,481	5,000	5,000	5,000
	Subtotal	38,574	43,076	77,915	77,915	79,149
<u>CAPITAL OUTLAY</u>						
60-64	Machinery & Equipment	-	7,342	-	-	-
	Subtotal	-	7,342	-	-	-
PROGRAM TOTAL		254,330	224,101	305,630	305,630	314,932

FUND: STREET IMPROVEMENT - 013



Function	Department	Program
Public Works	Public Works - Street Improvement 541	Tree Service & Acquisition 4150

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY17-18</u>	Actual Expenditures <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>	Projected Expenditures <u>FY19-20</u>	Adopted Budget <u>FY20-21</u>
	<u>OPERATING</u>					
30-34	Other Contractual Services	60,371	83,871	41,000	41,000	41,000
30-46	Repair & Maintenance	12	-	500	500	500
30-51	Office Supplies	-	-	200	200	200
30-52	Operating Supplies	6,839	5,412	16,000	16,000	16,000
	Subtotal	67,222	89,283	57,700	57,700	57,700
	PROGRAM TOTAL	67,222	89,283	57,700	57,700	57,700

FUND: COMMUNITY REDEVELOPMENT TRUST - 014



Fund Type	Community Redevelopment Trust Fund	Profile
CRA Trust Governmental	Summary	Major Fund
Fund Family: Special Revenue		

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual FY 17-18</u>	<u>Actual FY 18-19</u>	<u>Adopted Budget FY 19-20</u>	<u>Projected FY 19-20</u>	<u>Proposed Budget FY 20-21</u>
	BEGINNING FUND BALANCE	1,129,206	1,359,557	1,265,955	1,255,697	991,225
	<u>REVENUE</u>					
330-10-00	Intergovernmental Transfer	205,827	245,006	297,351	289,087	289,000
329-10-00	Signage Application Fee	-	750	-	100	100
337-41-02	CDBG Grant Palmetto Plaza	53,517	692,483	-	-	-
361-10-00	Interest Earnings	9,603	14,584	10,009	10,000	10,000
364-20-00	Sale of Land	-	-	-	60,000	600,000
381-01-00	Transfer From General Fd	273,574	313,132	378,890	379,791	441,080
384-10-01	Bank Loan Proceeds	-	-	-	3,000,000	-
	TOTAL REVENUE	542,521	1,265,955	686,250	3,738,978	1,340,180
	TOTAL REVENUES & BALANCES	1,671,727	2,625,512	1,952,205	4,994,675	2,331,405
	<u>EXPENDITURES</u>					
1230-516	Administration	29,189	33,532	32,024	33,074	34,043
1230-516	CRA Programs	87	17,765	30,000	30,000	30,000
1230-516	Capital Outlay / Land	-	-	-	3,000,000	-
1230-516	CRA Streetlighting	21,595	55,000	55,000	55,000	55,000
8100-581	Transfer to Sales Tax Rev.	-	-	-	250,000	-
8400-581	Development Incentives	40,000	90,000	137,000	137,000	137,000
8600-581	CRA Projects	221,299	1,173,518	498,376	498,376	110,000
8800-581	Debt Service	-	-	-	-	185,900
	TOTAL EXPENDITURES	312,170	1,369,815	752,400	4,003,450	551,943
	REQUIRED RESERVES	76,973	337,763	185,523	987,152	136,096
	AVAILABLE BALANCE	1,282,584	917,934	1,014,282	4,073	1,643,367
	TOTAL ENDING FUND BALANCE	1,359,557	1,255,697	1,199,805	991,225	1,779,462

**FUND: COMMUNITY REDEVELOPMENT
TRUST - 014**



Function **Department** **Program**
General Government **City Manager** **Admin | Programs | Lighting**
516 **1230**

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY 17-18</u>	<u>Actual Expenditures FY 18-19</u>	<u>Adopted Budget FY 19-20</u>	<u>Projected Expenditures FY 19-20</u>	<u>Adopted Budget FY 20-21</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	19,911	21,819	21,325	21,325	22,204
10-21	FICA Tax	1,523	1,631	1,632	1,632	1,699
10-23	Life & Health Insurance	2,130	1,951	2,293	2,293	2,262
10-24	ICMA Retirement	1,214	1,389	1,280	1,280	1,333
	Subtotal	24,778	26,790	26,530	26,530	27,498
<u>OPERATING</u>						
30-31	Professional Services	-	-	5,000	5,000	5,000
30-32	Accounting & Auditing	1,046	1,090	1,099	1,099	1,100
30-34	Other Contractual Services	87	17,765	25,000	25,000	25,000
30-40	Travel & Per Diem	710	591	3,500	3,550	3,550
30-43	Utilities	21,595	55,000	55,000	55,000	55,000
30-51	Office Supplies	-	85	100	100	100
30-52	Operating Supplies	-	923	-	-	-
30-54	Books, Publications	795	795	795	795	795
	Subtotal	24,233	76,249	90,494	90,544	90,545
<u>CAPITAL OUTLAY</u>						
60-61	Land	-	2,605	-	3,000,000	-
60-63	Improv Other Than Bldgs	1,860	-	-	-	-
60-64	Machinery & Equipment	-	653	-	-	-
60-65	Wayfinding Signs	-	-	-	1,000	1,000
	Subtotal	1,860	3,258	-	3,001,000	1,000
	PROGRAM TOTAL	50,871	106,297	117,024	3,118,074	119,043

**FUND: COMMUNITY REDEVELOPMENT
TRUST - 014**



Function
General Government
Projects

Department
City Manager
581

Program
Transfers
8100

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 17-18</u>	Actual Expenditures <u>FY 18-19</u>	Adopted Budget <u>FY 19-20</u>	Projected Expenditures <u>FY 19-20</u>	Adopted Budget <u>FY 20-21</u>
	<u>CRA PROJECTS</u>					
581-91-10	Transfers to General Fund	-	-	-	250,000	-
	PROGRAM TOTAL	-	-	-	250,000	-

**FUND: COMMUNITY REDEVELOPMENT
TRUST - 014**



**Function
General Government
Projects**

**Department
City Manager
581**

**Program
CRA Projects
8400**

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 17-18</u>	Actual Expenditures <u>FY 18-19</u>	Adopted Budget <u>FY 19-20</u>	Projected Expenditures <u>FY 19-20</u>	Adopted Budget <u>FY 20-21</u>
	<u>CRA PROJECTS</u>					
581-30-32	Accounting & Auditing	1,048	-	-	-	-
581-92-06	Development Incentive	<u>40,000</u>	<u>90,000</u>	<u>137,000</u>	<u>137,000</u>	<u>137,000</u>
	PROGRAM TOTAL	41,048	90,000	137,000	137,000	137,000

**FUND: COMMUNITY REDEVELOPMENT
TRUST - 014**



Function
General Government
Projects

Department
City Manager
581

Program
CRA Projects
8600

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY 17-18</u>	<u>Actual Expenditures FY 18-19</u>	<u>Adopted Budget FY 19-20</u>	<u>Projected Expenditures FY 19-20</u>	<u>Adopted Budget FY 20-21</u>
<u>CRA PROJECTS</u>						
581-60-21	Lake Eustis Seawall Rehab	-	33,520	-	-	-
581-60-38	Sidewalk Program	127,269	122,932	53,376	53,376	60,000
581-60-46	Palmetto Plaza	23,648	337,448	-	-	-
581-60-47	Bay Street Drainage	-	-	145,000	145,000	-
581-60-48	Housing Rehabilitation	-	-	250,000	250,000	-
581-60-49	Street Rehabilitation	-	-	50,000	50,000	50,000
581-92-52	Palmetto Plaza CDBG Grant	70,382	679,618	-	-	-
581-95-43	Splash Pad	-	-	-	-	-
	PROJECTS TOTAL	221,299	1,173,518	498,376	498,376	110,000

**FUND: COMMUNITY REDEVELOPMENT
TRUST - 014**



<u>Function</u>	<u>Department</u>	<u>Program</u>
General Government	City Manager	CRA Debt
Debt	581	8800

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 17-18</u>	Actual Expenditures <u>FY 18-19</u>	Adopted Budget <u>FY 19-20</u>	Projected Expenditures <u>FY 19-20</u>	Adopted Budget <u>FY 20-21</u>
	<u>CRA Debt Service</u>					
581-70-71	Debt Service Principal	-	-	-	-	122,000
581-70-72	Debt Service Interest	-	-	-	-	63,900
	TOTAL EXPENDITURES	-	-	-	-	185,900



Fund Type	Building Services Fund	Profile
Revenue Governmental	Summary	Nonmajor Fund
Fund Family: Special Revenue		1520

<u>Account</u>	<u>DESCRIPTION</u>	Actual <u>FY 17-18</u>	Actual <u>FY 18-19</u>	Adopted Budget <u>FY 19-20</u>	Projected <u>FY 19-20</u>	Proposed Budget <u>FY 20-21</u>
	BEGINNING FUND BALANCE	-	-	846,665	846,665	550,982
	<u>REVENUE</u>					
322-10-00	Building Permits	-	375,134	350,000	310,000	320,000
322-20-00	Plumbing Permits	-	12,728	18,000	14,000	15,000
322-30-00	Electric Permits	-	38,257	32,000	37,696	37,700
322-40-00	Gas Permits	-	430	500	366	400
322-50-00	Mechanical Permits	-	31,610	27,000	26,765	27,000
322-60-00	Driveway Permits	-	1,896	4,000	2,482	2,500
322-70-00	State Building Code	-	4,967	2,000	11,051	11,100
361-10-00	Interest Earnings	-	5,913	400	5,767	6,000
381-01-00	Transfer From General Fd	-	807,349	-	-	-
	TOTAL REVENUE	<u>-</u>	<u>1,278,284</u>	<u>433,900</u>	<u>408,128</u>	<u>419,700</u>
	TOTAL REVENUES & BALANCES	-	1,278,284	1,280,565	1,254,793	970,682
	<u>EXPENDITURES</u>					
1520-524	Building Inspection	-	348,495	1,012,600	616,104	640,751
1520-524	Efficiency/Safety Permit Fee Rebates/P	-	-	-	-	1,100
1520-524	Admin Support Allocation	-	83,124	83,893	87,707	77,264
	TOTAL EXPENDITURES	<u>-</u>	<u>431,619</u>	<u>1,096,493</u>	<u>703,811</u>	<u>719,115</u>
	REQUIRED RESERVES	-	106,427	270,368	173,542	177,316
	AVAILABLE BALANCE	-	740,238	(86,296)	377,439	74,251
	TOTAL ENDING FUND BALANCE	<u>-</u>	<u>846,665</u>	<u>184,072</u>	<u>550,982</u>	<u>251,567</u>

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

FUND: BUILDING SERVICES - 020



Function	Department	Program
General Government	Development Services	Building Inspection
	524	1520

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY 17-18</u>	<u>Actual Expenditures FY 18-19</u>	<u>Adopted Budget FY 19-20</u>	<u>Projected Expenditures FY 19-20</u>	<u>Proposed Budget FY 20-21</u>
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	-	69,532	67,059	94,526	94,526
10-14	Overtime	-	346	2,500	400	400
10-16	Bonus	-	200	200	300	300
10-21	FICA Tax	-	4,668	5,338	7,278	7,278
10-23	Life & Health Insurance	-	21,121	22,071	34,761	37,665
10-24	ICMA Retirement	-	3,904	4,186	5,672	5,672
	Subtotal	-	99,771	101,354	142,937	145,841
	<u>OPERATING</u>					
30-32	Accounting & Auditing	-	-	-	-	1,050
30-34	Other Contractual Services	-	158,394	360,000	360,000	440,000
30-40	Travel & Per Diem	-	-	1,560	2,060	2,060
30-41	Communication Services	-	552	240	750	750
30-42	Transportation & Postage	-	114	250	250	250
30-45	Insurance	-	-	-	-	28,400
30-46	Repair & Maintenance	-	2,089	12,160	2,500	2,500
30-47	Printing & Binding	-	252	600	600	600
30-48	Promotional Activities	-	-	408,759	-	1,100
30-49	Other Current Charges	-	83,124	83,893	87,707	77,264
30-51	Office Supplies	-	1,139	1,000	2,500	2,500
30-52	Operating Supplies	-	2,206	9,700	13,600	13,600
30-54	Books, Pub, Subscriptions	-	319	484	500	500
30-55	Employee Study Expense	-	535	2,100	2,200	2,200
30-56	Vehicle Repair & Maint	-	-	500	500	500
	Subtotal	-	248,724	881,246	473,167	573,274
	<u>CAPITAL OUTLAY</u>					
60-62	Buildings	-	-	30,000	-	-
60-63	Improv Other Than Bldgs	-	-	-	-	-
	Subtotal	-	-	30,000	-	-
	PROGRAM TOTAL	-	348,495	1,012,600	616,104	719,115

FUND: STORMWATER UTILITY - 049



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</u> <u>FY17-18</u>	<u>Actual</u> <u>FY18-19</u>	<u>Adopted</u> <u>Budget</u> <u>FY19-20</u>	<u>Projected</u> <u>FY19-20</u>	<u>Adopted</u> <u>Budget</u> <u>FY20-21</u>
	BEGINNING FUND BALANCE	1,121,598	1,159,389	241,128	791,580	97,467
	<u>REVENUE</u>					
343-90-10	Stormwater Utility Fees	821,113	824,450	828,000	822,000	827,000
361-10-00	Interest Earnings	6,461	13,917	5,000	5,804	5,800
369-30-00	Other Miscellaneous	1,000	-	-	-	-
	TOTAL REVENUE	828,574	838,367	833,000	827,804	832,800
	TOTAL REVENUES & BALANCES	1,950,172	1,997,756	1,074,128	1,619,384	930,267
	<u>EXPENDITURES</u>					
3700-538	Administration	42,828	45,902	106,868	106,868	80,153
3700-538	Bad Debt Write-Off	8,191	7,316	10,000	10,000	10,000
3700-538	Contingency	-	-	43,015	-	-
3700-538	Transfer To Street Imp Fd	260,000	260,000	260,000	260,000	260,000
3700-538	Termination Pay	-	18,705	1,896	-	-
3710-538	Street Sweep & Drain Maint	242,769	319,789	346,982	350,082	354,933
3720-538	Stormwater Projects	236,995	554,464	230,000	794,967	224,000
	TOTAL EXPENDITURES	790,783	1,206,176	998,761	1,521,917	929,086
	Net Revenue (Loss)	37,791	(367,809)	(165,761)	(694,113)	(96,286)
	OPERATING RESERVES	88,438	109,338	113,463	113,463	111,272
	AVAILABLE BALANCE	1,070,951	682,242	(38,096)	(15,996)	(110,091)
	TOTAL ENDING FUND BALANCE	1,159,389	791,580	75,367	97,467	1,181



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.



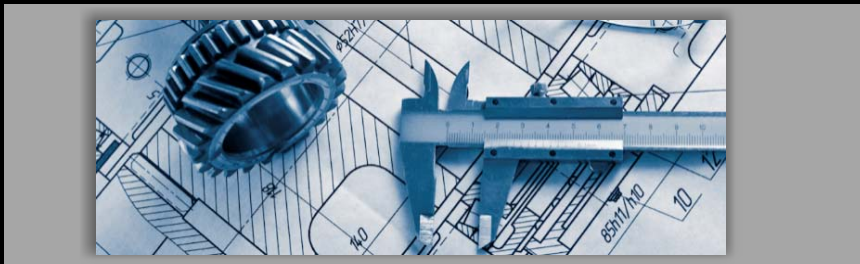


Function
Public Works

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	90,153	-
3710	Street Sweep & Drain Maint	354,933	4
3720	Stormwater Projects	224,000	-
	Non-Departmental	270,000	-
Department Total		939,086	4



Capital Requests	
Stormwater Master Plan	\$ 224,000
Loader Replacement	-
Total	\$ 224,000



Summary by Category	Actual Expenditures FY17-18	Actual Expenditures FY18-19	Adopted Budget FY19-20	Projected Expenditures FY19-20	Adopted Budget FY20-21
Personal Services (3710)	192,421	232,686	261,504	261,504	264,433
Operating Expenses (3700-3710)	81,612	110,155	192,346	195,446	170,653
Subtotal	274,033	342,841	453,850	456,950	435,086
Capital Outlay (3710-3720)	248,559	577,314	230,000	794,967	224,000
Other Expense	268,191	286,021	314,911	270,000	270,000
Department Total	790,783	1,206,176	998,761	1,521,917	929,086

Authorized Personnel	FTE	FTE	FTE	FTE	FTE
Heavy Equipment Operator	2	2	2	2	2
Maintenance Worker I	1	1	1	1	1
Maintenance Worker II	1	1	1	1	1
Total	4	4	4	4	4



FUND: STORMWATER UTILITY - 049



Function
Public Works

Department
Public Works - Stormwater
538

Program
Administration
3700

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
	<u>PERSONAL SERVICES</u>	-	-	-	-	-
	Subtotal	-	-	-	-	-
	<u>OPERATING</u>					
30-31	Professional Services	7,800	7,800	27,132	27,132	27,132
30-32	Accounting & Auditing	2,615	2,725	2,725	2,725	2,725
30-40	Travel & Per Diem	-	-	1,000	1,000	1,000
30-45	Insurance	14,413	17,377	20,700	20,700	37,000
30-51	Office Supplies	-	-	100	100	100
30-52	Operating Supplies	-	-	200	200	200
30-54	Books, Pub, Subscriptions	-	-	100	100	100
90-17	Termination Pay	5,000	5,000	1,896	1,896	1,896
90-18	Bad Debt Write-Off	13,000	13,000	10,000	10,000	10,000
90-24	Market & Merit Pay	-	-	43,015	43,015	-
91-13	Transfers to Street Impr. Fund	260,000	260,000	260,000	260,000	260,000
	Subtotal	302,828	305,902	366,868	366,868	340,153
	<u>CAPITAL OUTLAY</u>	-	-	-	-	-
	Subtotal	-	-	-	-	-
	PROGRAM TOTAL	302,828	305,902	366,868	366,868	340,153

FUND: STORMWATER UTILITY - 049



Function	Department	Program
Public Works	Public Works - Stormwater	Street Sweep & Drain Maint
	538	3710

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY17-18</u>	Actual Expenditures <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>	Projected Expenditures <u>FY19-20</u>	Adopted Budget <u>FY20-21</u>
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	135,125	159,864	175,080	175,080	176,516
10-14	Overtime	4,115	4,356	8,000	8,000	8,000
10-16	Bonus	300	480	400	400	400
10-21	FICA Tax	9,828	11,313	14,037	14,037	14,153
10-23	Life & Health Insurance	34,704	47,438	52,978	52,978	54,293
10-24	ICMA Retirement	8,349	9,235	11,009	11,009	11,071
	Subtotal	192,421	232,686	261,504	261,504	264,433
	<u>OPERATING</u>					
30-34	Other Contractual Services	3,933	2,991	4,900	4,900	4,900
30-40	Travel & Per Diem	-	-	500	500	500
30-41	Communication Services	500	715	700	700	700
30-46	Repair & Maintenance	10,975	22,640	32,500	32,500	32,500
30-49	Other Current Charges	937	7,325	11,900	15,000	16,900
30-51	Office Supplies	59	-	100	100	100
30-52	Operating Supplies	17,124	13,144	27,378	27,378	27,400
30-55	Employee Study Expense	25	-	1,000	1,000	1,000
30-56	Vehicle Repair & Maint	5,231	17,438	6,500	6,500	6,500
	Subtotal	38,784	64,253	85,478	88,578	90,500
	<u>CAPITAL OUTLAY</u>					
60-64	Machinery & Equipment	11,564	22,850	-	-	-
	Subtotal	11,564	22,850	-	-	-
	PROGRAM TOTAL	242,769	319,789	346,982	350,082	354,933

FUND: STORMWATER UTILITY - 049



Function
Public Works

Department
Public Works - Stormwater
538

Program
Stormwater Projects
3720

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
	<u>CAPITAL OUTLAY</u>					
60-63	Stormwater Master Plan	-	-	-	-	224,000
60-64	Ardice, Ruleme, Kurt Imp	8,300	487,118	-	273,467	-
60-65	Gradall Equipment	-	-	-	-	-
60-66	Concrete Crushing	-	-	80,000	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	-
60-71	Skid Steer Loader	-	67,346	-	-	-
60-72	West Woodward Imp	-	-	75,000	75,000	-
60-73	Exeter Street Drainage	-	-	75,000	75,000	-
New	Loader Replacement	-	-	-	-	-
60-85	Lakeview Study	-	-	-	-	-
	Subtotal	236,995	554,464	230,000	794,967	224,000
	PROJECTS TOTAL	236,995	554,464	230,000	794,967	224,000



**Water & Sewer Revenue Fund
Summary**

Fund Type
Revenue Fund | Enterprise
Fund Family: Proprietary

Profile
Major Fund

<u>DESCRIPTION</u>	<u>Actual Revenue FY17-18</u>	<u>Actual Revenue FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Revenue FY19-20</u>	<u>Adopted Budget FY20-21</u>
BEGINNING FUND BALANCE	5,726,068	7,603,190	10,868,482	10,864,325	10,820,074
TOTAL REVENUE	<u>10,489,284</u>	<u>11,117,861</u>	<u>10,962,400</u>	<u>11,432,254</u>	<u>11,798,660</u>
TOTAL REVENUES & BALANCES	16,215,352	18,721,051	21,830,882	22,296,579	22,618,734
TOTAL EXPENDITURES	<u>8,612,162</u>	<u>7,856,726</u>	<u>11,588,650</u>	<u>11,476,505</u>	<u>12,740,345</u>
NET REVENUE (LOSS)	<u>1,877,122</u>	<u>3,261,135</u>	<u>(626,250)</u>	<u>(44,251)</u>	<u>(941,685)</u>
OPERATING RESERVES	1,575,338	1,656,794	1,813,988	1,813,988	1,799,761
AVAILABLE BALANCE	6,027,852	9,207,531	8,428,244	9,006,086	8,078,628
TOTAL ENDING FUND BALANCE	<u>7,603,190</u>	<u>10,864,325</u>	<u>10,242,232</u>	<u>10,820,074</u>	<u>9,878,389</u>



Fund Type	Water & Sewer Revenue Fund	Profile
Revenue Fund Enterprise	Revenue	Major Fund

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Revenue FY17-18</u>	<u>Actual Revenue FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Revenue FY19-20</u>	<u>Adopted Budget FY20-21</u>
<u>WATER REVENUES</u>						
340-30-10	Water Sales	4,298,416	4,746,068	4,624,700	4,900,000	5,047,000
340-30-11	Water Sales Sorrento Hills	307,135	389,892	348,100	450,000	463,500
340-30-12	Water Sales Heathrow	52,129	63,998	60,700	65,000	66,950
340-30-20	Water Service Charges	77,205	92,422	87,300	70,000	72,100
340-30-30	Water Tapping Charges	439,013	246,067	300,000	305,000	314,150
340-30-40	Reclaimed Water Sales	372,151	426,824	405,200	450,000	463,500
340-30-50	Backflow Prevention	14,975	11,130	9,400	11,000	11,330
	Subtotal	5,561,024	5,976,401	5,835,400	6,251,000	6,438,530
<u>WASTEWATER REVENUES</u>						
340-50-10	Sewer Service Charges	4,434,135	4,547,923	4,604,900	4,690,000	4,830,700
340-50-11	Sewer Service Sorrento	158,421	171,585	168,000	180,000	185,400
340-50-12	Sewer Service Heathrow	64,011	74,051	72,000	80,000	82,400
340-50-20	Sewer Tapping Charges	17,240	14,705	14,100	11,000	11,330
	Subtotal	4,673,807	4,808,264	4,859,000	4,961,000	5,109,830
<u>FINES & FORFEITURES</u>						
354-30-00	Late Fee Penalties	179,508	177,313	190,000	140,000	180,000
354-40-01	Water Violations	-	-	3,000	-	-
	Subtotal	179,508	177,313	193,000	140,000	180,000
<u>MISCELLANEOUS</u>						
361-10-00	Interest Earnings	59,937	144,599	70,000	70,000	60,000
364-30-00	Sale of Fixed Assets	-	(5,452)	-	-	-
369-30-00	Other Miscellaneous	10,223	12,026	-	5,254	5,300
369-50-00	Bad Debt Recovery	4,785	4,710	5,000	5,000	5,000
	Subtotal	74,945	155,883	75,000	80,254	70,300
	TOTAL REVENUES	10,489,284	11,117,861	10,962,400	11,432,254	11,798,660



Fund Type
Revenue Fund | Enterprise

Water & Sewer Revenue Fund
Program Expenses by Department

Profile
Major Fund

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
<u>PUBLIC UTILITIES</u>						
536-3100	Administration	463,357	510,080	533,510	533,910	557,012
536-3120	Customer Service	501,209	570,200	622,739	622,739	626,325
536-3130	Meter Reading	218,459	210,805	246,751	246,751	252,053
	Subtotal	1,183,025	1,291,085	1,403,000	1,403,400	1,435,390
<u>WATER</u>						
533-3300	Administration	219,944	247,902	294,445	294,445	298,784
533-3310	Water Treatment	562,922	591,732	713,674	738,624	711,382
533-3320	Distribution	789,481	892,000	1,013,865	1,013,865	1,070,916
533-3330	Ground Maintenance	69,960	114,173	114,845	114,845	139,583
533-3340	Backflow/Conservation	61,911	59,879	80,894	80,894	80,905
533-3360	Eastern Water System	118,116	127,836	215,153	215,153	179,113
533-3370	Reclaimed Distribution	-	-	5,480	5,480	5,480
	Subtotal	1,822,334	2,033,522	2,438,356	2,463,306	2,486,163
<u>WASTEWATER</u>						
535-3500	Administration	187,495	170,784	185,864	185,864	187,190
535-3510	Collection & Lift Station	519,649	530,128	549,098	549,098	579,457
535-3520	Treatment	709,297	760,909	833,995	833,995	852,404
535-3530	Laboratory	192,117	180,723	204,621	204,621	210,802
535-3540	Reclaimed	207,302	203,633	267,560	267,560	243,651
535-3550	Sludge Disposal	162,967	127,017	166,000	166,000	218,000
535-3560	Eastern Wastewater Plant	211,065	176,829	285,656	285,656	274,926
535-3570	Environmental Compliance	59,166	59,764	64,966	64,966	66,181
535-3580	Eastern Lift Stations	56,146	59,739	83,787	83,787	65,881
	Subtotal	2,305,204	2,269,526	2,641,547	2,641,547	2,698,492
<u>NON-DEPARTMENTAL</u>						
536-8100	Transfer - General Fd	1,500,000	1,800,000	1,800,000	1,800,000	1,800,000
536-8100	Transfer - W&S R&R Fd	950,900	937,700	1,932,700	1,932,700	3,036,700
536-8100	Transfer - Impact Fee Fd	520,000	600,000	600,000	600,000	491,600
536-8400	Contingencies	157,216	73,584	263,895	197,000	197,000
536-8500	Insurance & Other	173,483	(1,148,691)	509,152	438,552	595,000
	Subtotal	3,301,599	2,262,593	5,105,747	4,968,252	6,120,300
	TOTAL EXPENSE	8,612,162	7,856,726	11,588,650	11,476,505	12,740,345



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	557,012	5.0		
3120	Customer Service	626,325	7.0		
3130	Meter Reading	252,053	4.0		
Department Total		1,435,390	16.0		
Capital Requests					
3100	Traffic Counter Software			\$	5,500
3100	AutoCAD 2021 Software				6,000
3120	Carpet Replacement				12,000
				TOTAL	\$ 23,500

<u>Summary by Category</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
Personal Services	939,370	998,514	1,046,647	1,046,647	1,050,819
Operating Expenses	243,655	259,676	356,753	356,753	361,071
Subtotal	1,183,025	1,258,190	1,403,400	1,403,400	1,411,890
Capital Outlay	-	32,895	-	-	23,500
Department Total	1,183,025	1,291,085	1,403,400	1,403,400	1,435,390

<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	2	2	2	2
Customer Service Representative II	1	2	2	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
Total	16	16	16	16	16





Function
Public Utilities

Department
Public Utilities
536

Program
Administration
3100

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	323,702	331,302	344,600	344,600	351,490
10-14	Overtime	4,984	7,737	9,500	9,500	9,500
10-16	Bonus	500	500	500	500	500
10-21	FICA Tax	26,000	27,881	27,127	27,127	27,654
10-22	Florida Retirement	5,074	5,671	5,500	5,500	7,400
10-23	Life & Health Insurance	51,923	53,572	55,178	55,178	56,555
10-24	ICMA Retirement	15,608	15,499	16,883	16,883	17,791
	Subtotal	427,791	442,162	459,288	459,288	470,890
<u>OPERATING</u>						
30-31	Professional Services	114	14,800	24,000	24,000	24,000
30-40	Travel & Per Diem	1,144	1,755	3,000	3,000	3,000
30-41	Communication Services	4,832	4,201	4,800	4,800	4,800
30-42	Transportation & Postage	53	50	182	182	182
30-46	Repair & Maintenance	3,166	3,982	5,500	5,500	5,500
30-47	Printing & Binding	2,890	1,841	3,000	3,000	3,000
30-51	Office Supplies	1,160	954	2,040	2,040	2,040
30-52	Operating Supplies	18,394	11,220	20,000	20,000	20,000
30-54	Books, Pub, Subscriptions	1,351	1,111	2,500	2,900	2,900
30-55	Employee Study Expense	1,238	1,653	5,000	5,000	5,000
30-56	Vehicle Repair & Maint	1,224	1,802	4,200	4,200	4,200
	Subtotal	35,566	43,369	74,222	74,622	74,622
<u>CAPITAL OUTLAY</u>						
60-64	Machinery & Equipment	-	24,549	-	-	11,500
	Subtotal	-	24,549	-	-	11,500
	PROGRAM TOTAL	463,357	510,080	533,510	533,910	557,012



Function
Public Utilities

Department
Public Utilities
536

Program
Customer Service
3120

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	214,545	248,888	251,815	251,815	238,823
10-14	Overtime	-	30	1,000	1,000	1,000
10-16	Bonus	600	600	700	700	700
10-21	FICA Tax	15,637	14,914	19,394	19,394	18,400
10-22	Florida Retirement	2,799	3,063	3,291	3,291	3,965
10-23	Life & Health Insurance	68,289	72,323	77,248	77,248	79,176
10-24	ICMA Retirement	10,723	10,789	12,880	12,880	12,012
	Subtotal	312,593	350,607	366,328	366,328	354,076
<u>OPERATING</u>						
30-34	Other Contractual Services	77,925	90,088	102,200	102,200	103,700
30-41	Communication Services	1,211	145	3,300	3,300	3,000
30-42	Transportation & Postage	55,874	55,377	65,175	65,175	65,175
30-43	Utilities	10,247	10,207	11,100	11,100	11,100
30-46	Repair & Maintenance	29,675	41,121	45,251	45,251	49,464
30-47	Printing & Binding	5,501	12,509	16,560	16,560	16,560
30-51	Office Supplies	7,164	3,380	9,250	9,250	9,250
30-52	Operating Supplies	-	118	-	-	-
30-55	Employee Study Expense	1,019	(1,698)	3,575	3,575	2,000
	Subtotal	188,616	211,247	256,411	256,411	260,249
<u>CAPITAL OUTLAY</u>						
60-64	Machinery & Equipment	-	8,346	-	-	12,000
	Subtotal	-	8,346	-	-	12,000
	PROGRAM TOTAL	501,209	570,200	622,739	622,739	626,325



Function
Public Utilities

Department
Public Utilities
536

Program
Meter Reading
3130

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	133,835	141,252	150,743	150,743	154,037
10-14	Overtime	3,825	2,372	4,500	4,500	4,500
10-16	Bonus	400	400	400	400	400
10-21	FICA Tax	11,209	10,955	11,907	11,907	12,159
10-23	Life & Health Insurance	41,539	42,858	44,142	44,142	45,244
10-24	ICMA Retirement	8,178	7,908	9,339	9,339	9,513
	Subtotal	198,986	205,745	221,031	221,031	225,853
	<u>OPERATING</u>					
30-41	Communication Services	1,732	2,132	2,760	2,760	3,240
30-46	Repair & Maintenance	1,403	145	5,475	5,475	5,475
30-52	Operating Supplies	14,221	2,255	13,765	13,765	13,765
30-55	Employee Study Expense	-	64	1,320	1,320	1,320
30-56	Vehicle Repair & Maint	2,117	464	2,400	2,400	2,400
	Subtotal	19,473	5,060	25,720	25,720	26,200
	PROGRAM TOTAL	218,459	210,805	246,751	246,751	252,053



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	298,784	2		
3310	Water Treatment	711,382	4		
3320	Distribution	1,070,916	13		
3330	Ground Maintenance	139,583	2		
3340	Backflow/Conservation	80,905	1		
3360	Eastern Water System	179,113	1		
3370	Reclaimed Distribution	5,480	-		
Department Total		2,486,163	23		
Capital Requests					
3300	Security Cameras with Storage			\$	24,000
3310	New Treatment Truck Replace				24,000
3320	Portable Rumples Strips				13,300
3320	Walk Behind Trench & Air Cool Motor				23,000
3330	Two Mowers Replacement				25,000
				TOTAL	\$ 109,300

<u>Summary by Category</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
Personal Services	1,106,399	1,196,805	1,326,476	1,326,476	1,374,933
Operating Expenses	698,032	734,693	1,007,580	1,001,091	1,001,930
Subtotal	1,804,431	1,931,498	2,334,056	2,327,567	2,376,863
Capital Outlay	17,903	102,024	104,300	135,739	109,300
Department Total	1,822,334	2,033,522	2,438,356	2,463,306	2,486,163

<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	2
Utility Worker II	-	-	-	1	1
Utility Worker III	3	2	2	2	2
Utility Line Locator Tech	1	1	1	1	1
Heavy Equipment Operator	1	1	1	1	1
Maintenance Worker I	3	4	4	4	4
Maintenance Worker II	1	1	1	1	1
Water Conservation Tech	1	1	1	1	1
Total	22	22	22	23	23



Function
Public Utilities

Department
Water
533

Program
Administration
3300

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	100,096	101,269	107,572	107,572	109,723
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	7,692	7,670	8,245	8,245	8,410
10-22	Florida Retirement	1,451	-	-	-	-
10-23	Life & Health Insurance	19,915	21,429	22,071	22,071	22,622
10-24	ICMA Retirement	5,275	5,780	6,467	6,467	6,584
	Subtotal	134,629	136,348	144,555	144,555	147,539
<u>OPERATING</u>						
30-31	Professional Services	26,128	44,736	54,330	54,330	65,830
30-34	Other Contractual Services	10,755	8,745	16,280	16,280	16,140
30-40	Travel & Per Diem	-	-	1,000	1,000	1,000
30-41	Communication Services	1,189	781	2,200	2,200	2,300
30-42	Transportation & Postage	1,259	697	1,400	1,400	1,400
30-43	Utilities	6,870	7,915	12,400	12,400	12,400
30-46	Repair & Maintenance	6,021	4,102	3,200	3,200	3,200
30-47	Printing & Binding	632	280	1,000	1,000	1,000
30-48	Promotional Activities	2,154	3,863	4,000	4,000	4,000
30-51	Office Supplies	2,088	1,844	2,500	2,500	2,500
30-52	Operating Supplies	14,372	16,799	14,050	7,561	12,550
30-54	Books, Pub, Subscriptions	705	1,691	6,430	6,430	1,525
30-55	Employee Study Expense	-	5,847	4,200	4,200	1,500
30-56	Vehicle Repair & Maint	114	66	1,900	1,900	1,900
	Subtotal	72,287	97,366	124,890	118,401	127,245
<u>CAPITAL OUTLAY</u>						
60-63	Improv Other Than Bldgs	-	-	-	-	-
60-64	Machinery & Equipment	13,028	14,188	25,000	31,489	24,000
	Subtotal	13,028	14,188	25,000	31,489	24,000
	PROGRAM TOTAL	219,944	247,902	294,445	294,445	298,784



Function
Public Utilities

Department
Water
533

Program
Water Treatment
3310

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	165,366	167,907	183,932	183,932	183,839
10-14	Overtime	5,567	5,517	9,000	9,000	9,000
10-16	Bonus	400	400	400	400	400
10-21	FICA Tax	11,763	11,042	14,790	14,790	14,783
10-23	Life & Health Insurance	41,539	42,858	44,142	44,142	45,244
10-24	ICMA Retirement	10,181	9,972	11,600	11,600	11,571
	Subtotal	234,816	237,696	263,864	263,864	264,837
<u>OPERATING</u>						
30-31	Professional Services	-	-	-	-	23,000
30-34	Other Contractual Services	13,142	18,896	15,090	15,090	10,025
30-40	Travel & Per Diem	1,306	680	2,000	2,000	2,000
30-41	Communication Services	6,979	6,641	7,850	7,850	5,650
30-43	Utilities	164,246	181,119	200,000	200,000	200,000
30-46	Repair & Maintenance	62,583	62,987	77,000	77,000	85,000
30-52	Operating Supplies	70,587	37,831	82,000	82,000	86,500
30-54	Books, Pub, Subscriptions	-	275	120	120	420
30-55	Employee Study Expense	954	1,825	3,000	3,000	3,000
30-56	Vehicle Repair & Maint	8,309	3,354	6,950	6,950	6,950
	Subtotal	328,106	313,608	394,010	394,010	422,545
<u>CAPITAL OUTLAY</u>						
60-62	Buildings	-	-	7,000	7,000	-
60-63	Improv Other Than Bldgs	-	-	48,800	48,800	-
60-64	Machinery & Equipment	-	40,428	-	24,950	24,000
	Subtotal	-	40,428	55,800	80,750	24,000
	PROGRAM TOTAL	562,922	591,732	713,674	738,624	711,382



Function
Public Utilities

Department
Water
533

Program
Distribution
3320

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	373,779	415,419	463,367	463,367	491,297
10-14	Overtime	10,073	7,727	15,000	15,000	15,000
10-16	Bonus	1,100	1,200	1,200	1,200	1,300
10-21	FICA Tax	29,097	31,504	36,687	36,687	37,799
10-23	Life & Health Insurance	115,086	125,014	132,426	132,426	147,042
10-24	ICMA Retirement	23,202	23,572	28,775	28,775	29,568
	Subtotal	552,337	604,436	677,455	677,455	722,006
	<u>OPERATING</u>					
30-31	Professional Services	59,000	59,166	62,000	62,000	62,000
30-34	Other Contractual Services	-	-	-	-	1,900
30-40	Travel & Per Diem	1,451	555	3,500	3,500	3,500
30-41	Communication Services	7,268	8,255	10,000	10,000	11,600
30-46	Repair & Maintenance	98,926	146,499	151,000	151,000	151,000
30-52	Operating Supplies	53,981	39,338	54,200	54,200	50,000
30-54	Books, Pub, Subscriptions	449	395	710	710	1,110
30-55	Employee Study Expense	1,533	1,478	4,000	4,000	4,000
30-56	Vehicle Repair & Maint	9,661	4,386	27,500	27,500	27,500
	Subtotal	232,269	260,072	312,910	312,910	312,610
	<u>CAPITAL OUTLAY</u>					
60-64	Machinery & Equipment	4,875	27,492	23,500	23,500	36,300
	Subtotal	4,875	27,492	23,500	23,500	36,300
	PROGRAM TOTAL	789,481	892,000	1,013,865	1,013,865	1,070,916

FUND: WATER & SEWER - 040



Function
Public Utilities

Department
Water
533

Program
Ground Maintenance
3330

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	39,032	61,881	65,226	65,226	64,267
10-14	Overtime	2,565	2,304	4,000	4,000	4,000
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	3,197	4,650	5,312	5,312	5,238
10-23	Life & Health Insurance	13,671	18,750	22,071	22,071	22,622
10-24	ICMA Retirement	2,496	3,372	4,166	4,166	4,096
	Subtotal	61,161	91,157	100,975	100,975	100,423
<u>OPERATING</u>						
30-41	Communication Services	-	-	-	-	-
30-46	Repair & Maintenance	2,099	-	3,500	3,500	4,500
30-52	Operating Supplies	5,813	2,143	9,370	9,370	8,660
30-56	Vehicle Repair & Maint	887	957	1,000	1,000	1,000
	Subtotal	8,799	3,100	13,870	13,870	14,160
<u>CAPITAL OUTLAY</u>						
60-64	Machinery & Equipment	-	19,916	-	-	25,000
	Subtotal	-	19,916	-	-	25,000
	PROGRAM TOTAL	69,960	114,173	114,845	114,845	139,583

FUND: WATER & SEWER - 040



Function
Public Utilities

Department
Water
533

Program
Backflow/Conservation
3340

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	36,844	37,760	42,532	42,532	41,424
10-14	Overtime	(97)	-	1,000	1,000	1,000
10-16	Bonus	100	100	100	100	100
10-21	FICA Tax	2,783	2,179	3,338	3,338	3,254
10-23	Life & Health Insurance	10,385	10,714	11,036	11,036	11,311
10-24	ICMA Retirement	2,189	2,151	2,618	2,618	2,546
	Subtotal	52,204	52,904	60,624	60,624	59,635
<u>OPERATING</u>						
30-34	Other Contractual Services	-	-	-	-	950
30-40	Travel & Per Diem	-	-	500	500	500
30-41	Communication Services	630	624	900	900	950
30-42	Transportation & Postage	1,677	1,752	2,000	2,000	2,000
30-46	Repair & Maintenance	2,905	1,344	9,000	9,000	9,000
30-47	Printing & Binding	1,598	1,771	2,000	2,000	2,000
30-51	Office Supplies	9	65	-	-	-
30-52	Operating Supplies	2,451	1,268	4,250	4,250	4,250
30-54	Books, Pub, Subscriptions	-	-	100	100	100
30-55	Employee Study Expense	-	85	500	500	500
30-56	Vehicle Repair & Maint	437	66	1,020	1,020	1,020
	Subtotal	9,707	6,975	20,270	20,270	21,270
	PROGRAM TOTAL	61,911	59,879	80,894	80,894	80,905



Function
Public Utilities

Department
Water
533

Program
Eastern Water System
3360

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	51,535	54,375	53,703	53,703	54,777
10-14	Overtime	2,380	2,218	6,000	6,000	6,000
10-16	Bonus	100	100	100	100	100
10-21	FICA Tax	3,663	3,757	4,575	4,575	4,658
10-23	Life & Health Insurance	10,385	10,714	11,036	11,036	11,311
10-24	ICMA Retirement	3,189	3,100	3,589	3,589	3,647
	Subtotal	71,252	74,264	79,003	79,003	80,493
<u>OPERATING</u>						
30-31	Professional Services	-	4,000	39,000	39,000	4,000
30-34	Other Contractual Services	4,670	2,995	2,870	2,870	5,800
30-40	Travel & Per Diem	-	30	700	700	700
30-41	Communication Services	1,550	1,653	2,000	2,000	1,950
30-43	Utilities	22,146	21,976	29,000	29,000	29,000
30-46	Repair & Maintenance	10,171	15,026	44,500	44,500	38,500
30-52	Operating Supplies	7,946	6,591	16,250	16,250	16,750
30-54	Books, Pub, Subscriptions	-	75	30	30	120
30-55	Employee Study Expense	-	460	700	700	700
30-56	Vehicle Repair & Maint	381	766	1,100	1,100	1,100
	Subtotal	46,864	53,572	136,150	136,150	98,620
	PROGRAM TOTAL	118,116	127,836	215,153	215,153	179,113

FUND: WATER & SEWER - 040



Function
Public Utilities

Department
Water
533

Program
Reclaimed Distribution
3370

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
	<u>OPERATING</u>					
30-46	Repair & Maintenance	-	-	5,480	5,480	5,480
	Subtotal	-	-	5,480	5,480	5,480
	PROGRAM TOTAL	-	-	5,480	5,480	5,480



Function
Public Utilities

Department
Wastewater
535

Department
Overview
Description | Goals | Objectives

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	187,190	2		
3510	Collection & Lift Station	579,457	3		
3520	Treatment	852,404	6		
3530	Laboratory	210,802	2		
3540	Reclaimed	243,651	1		
3550	Sludge Disposal	218,000	-		
3560	Eastern Wastewater Plant	274,926	2		
3570	Environmental Compliance	66,181	1		
3580	Eastern Lift Stations	65,881	1		
Department Total		2,698,492	18		
				Capital Requests	
				3510	4G Modem Upgrades \$ 21,250
				3520	Anoxic Mixers 14,000
				3250	Internal Recycle Pump 24,000
				3520	Limatorque QX-2 Actuators (2) 13,200
				3540	60" Zero Turn Mower 13,500
				TOTAL	\$ 85,950

<u>Summary by Category</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Budget FY19-20</u>	<u>Adopted Budget FY20-21</u>
Personal Services	1,093,132	1,110,530	1,195,276	1,195,276	1,223,936
Operating Expenses	1,062,912	996,814	1,289,971	1,302,397	1,388,606
Subtotal	2,156,044	2,107,344	2,485,247	2,497,673	2,612,542
Capital Outlay	149,160	162,182	156,300	143,874	85,950
Department Total	2,305,204	2,269,526	2,641,547	2,641,547	2,698,492

<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	-	-	-	-	-
Operator A	3	2	2	2	2
Operator B	-	-	-	-	-
Operator C-I	1	2	2	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
Total	18	18	18	18	18



Function
Public Utilities

Department
Wastewater
535

Program
Administration
3500

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	113,975	118,277	121,853	121,853	124,290
10-14	Overtime	-	-	100	100	100
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	10,476	7,680	9,345	9,345	9,532
10-22	Florida Retirement	10,118	11,131	11,400	11,400	13,495
10-23	Life & Health Insurance	20,769	21,429	22,071	22,071	22,622
10-24	ICMA Retirement	2,251	2,205	2,495	2,495	2,551
	Subtotal	157,789	160,922	167,464	167,464	172,790
	<u>OPERATING</u>					
30-31	Professional Services	13,586	365	3,000	3,000	3,000
30-34	Other Contractual Services	7,689	2,662	2,500	2,500	2,500
30-40	Travel & Per Diem	992	894	1,000	1,000	1,000
30-41	Communication Services	1,075	1,280	1,300	1,300	1,300
30-42	Transportation & Postage	156	119	300	300	300
30-46	Repair & Maintenance	198	75	400	400	400
30-51	Office Supplies	2,443	2,137	2,500	2,500	2,500
30-52	Operating Supplies	3,131	1,788	5,600	5,600	2,000
30-55	Employee Study Expense	274	480	1,000	1,000	1,000
30-56	Vehicle Repair & Maint	162	62	800	800	400
	Subtotal	29,706	9,862	18,400	18,400	14,400
	PROGRAM TOTAL	187,495	170,784	185,864	185,864	187,190



Function
Public Utilities

Department
Wastewater
535

Program
Collection & Lift Station
3510

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	129,529	134,291	135,306	135,306	138,011
10-14	Overtime	2,657	6,542	9,350	9,350	9,200
10-16	Bonus	300	300	300	300	300
10-21	FICA Tax	9,871	10,396	11,090	11,090	11,285
10-22	Florida Retirement	8,068	11,109	8,600	8,600	13,985
10-23	Life & Health Insurance	31,154	32,143	33,107	33,107	33,933
10-24	ICMA Retirement	2,102	2,050	2,500	2,500	2,693
	Subtotal	183,681	196,831	200,253	200,253	209,407
<u>OPERATING</u>						
30-31	Professional Services	-	23,961	22,500	22,500	25,000
30-34	Other Contractual Services	159,701	156,383	170,040	170,040	170,000
30-40	Travel & Per Diem	1,472	1,421	1,500	1,500	1,500
30-41	Communication Services	5,174	6,580	7,000	7,000	7,500
30-43	Utilities	57,597	55,842	57,000	57,000	59,000
30-46	Repair & Maintenance	55,440	38,631	61,905	61,905	58,000
30-52	Operating Supplies	26,319	17,557	23,100	23,100	22,000
30-55	Employee Study Expense	1,677	884	1,800	1,800	1,800
30-56	Vehicle Repair & Maint	1,998	1,971	4,000	4,000	4,000
	Subtotal	309,378	303,230	348,845	348,845	348,800
<u>CAPITAL OUTLAY</u>						
60-63	Improv Other Than Bldgs	-	14,878	-	-	-
60-64	Machinery & Equipment	26,590	15,189	-	-	21,250
	Subtotal	26,590	30,067	-	-	21,250
	PROGRAM TOTAL	519,649	530,128	549,098	549,098	579,457



Function
Public Utilities

Department
Wastewater
535

Program
Treatment
3520

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	246,354	238,008	277,886	277,886	269,714
10-14	Overtime	5,123	22,312	7,000	7,000	7,000
10-16	Bonus	600	500	600	600	600
10-21	FICA Tax	18,824	19,571	21,840	21,840	21,215
10-23	Life & Health Insurance	58,759	58,930	66,213	66,213	67,866
10-24	ICMA Retirement	15,254	14,109	17,130	17,130	16,603
	Subtotal	344,914	353,430	390,669	390,669	382,998
<u>OPERATING</u>						
30-31	Professional Services	-	38,357	38,000	38,000	32,000
30-34	Other Contractual Services	17,239	19,199	25,000	25,000	20,000
30-40	Travel & Per Diem	1,506	1,960	3,000	3,000	3,000
30-41	Communication Services	1,877	1,788	2,820	2,820	2,800
30-43	Utilities	149,437	171,470	164,000	164,000	178,000
30-46	Repair & Maintenance	31,036	21,152	38,000	38,000	47,000
30-52	Operating Supplies	108,174	65,188	121,606	119,032	126,406
30-55	Employee Study Expense	1,970	3,642	8,000	8,000	8,000
30-56	Vehicle Repair & Maint	802	806	1,000	1,000	1,000
	Subtotal	312,041	323,562	401,426	398,852	418,206
<u>CAPITAL OUTLAY</u>						
60-62	Buildings	-	6,517	-	-	-
60-63	Improv Other Than Bldgs	-	5,197	14,200	14,200	-
60-64	Machinery & Equipment	52,342	72,203	27,700	30,274	51,200
	Subtotal	52,342	83,917	41,900	44,474	51,200
	PROGRAM TOTAL	709,297	760,909	833,995	833,995	852,404



Function
Public Utilities

Department
Wastewater
535

Program
Laboratory
3530

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	101,025	106,974	107,764	107,764	109,919
10-14	Overtime	-	255	150	150	150
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	8,524	7,992	8,271	8,271	8,436
10-22	Florida Retirement	5,554	6,361	6,788	6,788	7,815
10-23	Life & Health Insurance	20,769	21,429	22,071	22,071	22,622
10-24	ICMA Retirement	3,376	3,310	3,677	3,677	3,760
	Subtotal	139,448	146,521	148,921	148,921	152,902
<u>OPERATING</u>						
30-31	Professional Services	4,113	5,076	5,500	5,500	15,100
30-34	Other Contractual Services	9,375	9,352	9,500	9,500	9,500
30-40	Travel & Per Diem	1,237	1,263	1,500	1,500	1,500
30-41	Communication Services	38	192	-	-	-
30-46	Repair & Maintenance	1,299	1,312	1,400	1,400	1,400
30-52	Operating Supplies	29,668	16,534	21,000	21,000	29,500
30-54	Books, Pub, Subscriptions	-	128	150	150	150
30-55	Employee Study Expense	655	345	750	750	750
30-56	Vehicle Repair & Maint	-	-	500	500	-
	Subtotal	46,385	34,202	40,300	40,300	57,900
<u>CAPITAL OUTLAY</u>						
60-64	Machinery & Equipment	6,284	-	15,400	15,400	-
	Subtotal	6,284	-	15,400	15,400	-
	PROGRAM TOTAL	192,117	180,723	204,621	204,621	210,802

FUND: WATER & SEWER - 040



Function
Public Utilities

Department
Wastewater
535

Program
Reclaimed
3540

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	29,828	34,664	36,136	36,136	36,859
10-14	Overtime	(442)	244	300	300	300
10-16	Bonus	100	100	100	100	100
10-21	FICA Tax	1,739	2,247	2,795	2,795	2,851
10-23	Life & Health Insurance	10,385	10,714	11,036	11,036	11,311
10-24	ICMA Retirement	1,912	1,915	2,193	2,193	2,230
	Subtotal	43,522	49,884	52,560	52,560	53,651
<u>OPERATING</u>						
30-31	Professional Services	-	-	-	-	6,500
30-34	Other Contractual Services	-	-	2,500	2,500	2,500
30-41	Communication Services	292	485	1,000	1,000	1,000
30-43	Utilities	78,945	82,806	94,000	94,000	101,000
30-46	Repair & Maintenance	17,841	16,244	30,000	45,000	28,000
30-52	Operating Supplies	21,170	18,094	40,000	40,000	37,000
30-56	Vehicle Repair & Maint	500	129	500	500	500
	Subtotal	118,748	117,758	168,000	183,000	176,500
<u>CAPITAL OUTLAY</u>						
60-64	Machinery & Equipment	45,032	35,991	47,000	32,000	13,500
	Subtotal	45,032	35,991	47,000	32,000	13,500
	PROGRAM TOTAL	207,302	203,633	267,560	267,560	243,651



Function
Public Utilities

Department
Wastewater
535

Program
Sludge Disposal
3550

Account	DESCRIPTION	Actual Expenditures FY17-18	Actual Expenditures FY18-19	Adopted Budget FY19-20	Projected Expenditures FY19-20	Adopted Budget FY20-21
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	-	-	-	-	-
10-13	Other Salaries & Wages	-	-	-	-	-
10-14	Overtime	-	-	-	-	-
10-15	Special Pay	-	-	-	-	-
10-16	Bonus	-	-	-	-	-
10-17	In-Service Training	-	-	-	-	-
10-21	FICA Tax	-	-	-	-	-
10-22	Florida Retirement	-	-	-	-	-
10-23	Life & Health Insurance	-	-	-	-	-
10-24	ICMA Retirement	-	-	-	-	-
10-26	Other Retirement	-	-	-	-	-
10-29	Event Reimbursements	-	-	-	-	-
	Subtotal	-	-	-	-	-
<u>OPERATING</u>						
30-31	Professional Services	-	-	6,500	6,500	-
30-32	Accounting & Auditing	-	-	-	-	-
30-34	Other Contractual Services	114,600	101,520	130,000	130,000	185,000
30-40	Travel & Per Diem	-	-	-	-	-
30-41	Communication Services	180	448	500	500	500
30-42	Transportation & Postage	-	-	-	-	-
30-43	Utilities	-	-	-	-	-
30-44	Rental & Leases	-	-	-	-	-
30-45	Insurance	-	-	-	-	-
30-46	Repair & Maintenance	3,178	1,182	5,000	5,000	5,000
30-47	Printing & Binding	-	-	-	-	-
30-48	Promotional Activities	-	-	-	-	-
30-49	Other Current Charges	-	-	-	-	-
30-51	Office Supplies	-	-	-	-	-
30-52	Operating Supplies	26,097	11,608	22,000	22,000	23,500
30-54	Books, Pub, Subscriptions	-	-	-	-	-
30-55	Employee Study Expense	-	-	-	-	-
30-56	Vehicle Repair & Maint	-	52	2,000	2,000	4,000
	Subtotal	144,055	114,810	166,000	166,000	218,000
<u>CAPITAL OUTLAY</u>						
60-61	Land	-	-	-	-	-
60-62	Buildings	-	-	-	-	-
60-63	Improv Other Than Bldgs	-	-	-	-	-
60-64	Machinery & Equipment	18,912	12,207	-	-	-
	Subtotal	18,912	12,207	-	-	-
	PROGRAM TOTAL	162,967	127,017	166,000	166,000	218,000



Function
Public Utilities

Department
Wastewater
535

Program
Eastern Wastewater Plant
3560

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	90,548	69,910	88,911	88,911	101,456
10-14	Overtime	3,056	5,268	5,200	5,200	5,000
10-16	Bonus	200	100	200	200	200
10-21	FICA Tax	7,335	5,952	7,215	7,215	8,160
10-23	Life & Health Insurance	20,769	15,178	22,071	22,071	22,622
10-24	ICMA Retirement	5,494	4,228	5,659	5,659	6,388
	Subtotal	127,402	100,636	129,256	129,256	143,826
<u>OPERATING</u>						
30-34	Other Contractual Services	1,128	1,430	6,000	6,000	3,000
30-40	Travel & Per Diem	476	804	500	500	500
30-41	Communication Services	1,323	4,224	5,000	5,000	4,000
30-43	Utilities	40,205	43,020	65,000	65,000	75,000
30-46	Repair & Maintenance	6,056	7,993	12,000	12,000	12,000
30-51	Office Supplies	136	-	200	200	-
30-52	Operating Supplies	34,169	17,325	32,800	32,800	35,700
30-55	Employee Study Expense	-	1,183	400	400	400
30-56	Vehicle Repair & Maint	170	214	500	500	500
	Subtotal	83,663	76,193	122,400	122,400	131,100
<u>CAPITAL OUTLAY</u>						
60-62	Buildings	-	-	20,000	20,000	-
60-64	Machinery & Equipment	-	-	14,000	14,000	-
	Subtotal	-	-	34,000	34,000	-
	PROGRAM TOTAL	211,065	176,829	285,656	285,656	274,926



Function
Public Utilities

Department
Wastewater
535

Program
Environmental Compliance
3570

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures FY17-18	Actual Expenditures FY18-19	Adopted Budget FY19-20	Projected Expenditures FY19-20	Adopted Budget FY20-21
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	39,070	41,014	41,620	41,620	42,453
10-14	Overtime	(358)	-	100	100	100
10-16	Bonus	100	100	100	100	100
10-21	FICA Tax	3,091	3,187	3,200	3,200	3,263
10-23	Life & Health Insurance	10,385	10,714	11,036	11,036	11,311
10-24	ICMA Retirement	2,231	2,209	2,510	2,510	2,554
	Subtotal	54,519	57,224	58,566	58,566	59,781
<u>OPERATING</u>						
30-40	Travel & Per Diem	337	385	450	450	450
30-41	Communication Services	143	224	500	500	500
30-46	Repair & Maintenance	-	219	500	500	500
30-47	Printing & Binding	940	-	1,000	1,000	1,000
30-52	Operating Supplies	3,207	1,417	3,400	3,400	3,400
30-55	Employee Study Expense	-	245	300	300	300
30-56	Vehicle Repair & Maint	20	50	250	250	250
	Subtotal	4,647	2,540	6,400	6,400	6,400
	PROGRAM TOTAL	59,166	59,764	64,966	64,966	66,181



Function
Public Utilities

Department
Wastewater
535

Program
Eastern Lift Stations
3580

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY17-18</u>	<u>Actual Expenditures FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected Expenditures FY19-20</u>	<u>Adopted Budget FY20-21</u>
	<u>PERSONAL SERVICES</u>					
10-12	Regular Salaries & Wages	28,442	30,527	31,910	31,910	32,548
10-13	Other Salaries & Wages	-	-	-	-	-
10-14	Overtime	(440)	139	150	150	150
10-15	Special Pay	-	-	-	-	-
10-16	Bonus	100	100	100	100	100
10-17	In-Service Training	-	-	-	-	-
10-21	FICA Tax	1,703	1,930	2,461	2,461	2,510
10-22	Florida Retirement	-	-	-	-	-
10-23	Life & Health Insurance	10,385	10,714	11,036	11,036	11,311
10-24	ICMA Retirement	1,667	1,672	1,930	1,930	1,962
10-26	Other Retirement	-	-	-	-	-
	Subtotal	41,857	45,082	47,587	47,587	48,581
	<u>OPERATING</u>					
30-31	Professional Services	-	-	-	-	-
30-32	Accounting & Auditing	-	-	-	-	-
30-34	Other Contractual Services	-	-	-	-	-
30-40	Travel & Per Diem	400	370	400	400	-
30-41	Communication Services	146	373	450	450	600
30-42	Transportation & Postage	-	-	-	-	-
30-43	Utilities	6,031	7,340	8,200	8,200	8,000
30-44	Rental & Leases	-	-	-	-	-
30-45	Insurance	-	-	-	-	-
30-46	Repair & Maintenance	1,634	1,942	2,000	2,000	2,000
30-47	Printing & Binding	-	-	-	-	-
30-48	Promotional Activities	-	-	-	-	-
30-49	Other Current Charges	-	-	-	-	-
30-51	Office Supplies	-	-	-	-	-
30-52	Operating Supplies	5,811	4,356	6,200	6,200	6,200
30-54	Books, Pub, Subscriptions	-	-	-	-	-
30-55	Employee Study Expense	-	259	450	450	-
30-56	Vehicle Repair & Maint	267	17	500	500	500
	Subtotal	14,289	14,657	18,200	18,200	17,300
	<u>CAPITAL OUTLAY</u>					
60-61	Land	-	-	-	-	-
60-62	Buildings	-	-	-	-	-
60-63	Improv Other Than Bldgs	-	-	-	-	-
60-64	Machinery & Equipment	-	-	18,000	18,000	-
	Subtotal	-	-	18,000	18,000	-
	PROGRAM TOTAL	56,146	59,739	83,787	83,787	65,881

FUND: WATER & SEWER - 040



Function
Public Utilities

Department
Non-Departmental
536

Program
Fund Transfers | Contingencies
Insurance | Other

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>17-18</u>	Actual Expenditures <u>18-19</u>	Adopted Budget <u>19-20</u>	Projected Expenditures <u>20-21</u>	Adopted Budget <u>20-21</u>
8100	<u>TRANSFERS TO FUNDS</u>					
91-01	To General Fd	1,500,000	1,800,000	1,800,000	1,800,000	1,800,000
91-42	To Water & Sewer R&R Fd	950,900	937,700	1,932,700	1,932,700	3,036,700
91-66	To Sewer Impact Fd	520,000	600,000	600,000	600,000	491,600
	Subtotal	2,970,900	3,337,700	4,332,700	4,332,700	5,328,300
8400	<u>CONTINGENCIES</u>					
30-32	Accounting & Auditing	-	-	-	-	-
90-04	Unemployment Comp	-	-	2,000	2,000	2,000
90-06	Contingency - Water	580	912	42,241	50,000	50,000
90-07	Contingency - Sewer	-	394	50,000	50,000	50,000
90-16	Termination Pay	26,442	11,184	20,000	15,000	15,000
90-18	Bad Debt Write-Off	130,194	61,094	100,000	80,000	80,000
92-21	Position Vacancy Sav	-	-	49,654	-	-
	Subtotal	157,216	73,584	263,895	197,000	197,000
8500	<u>INSURANCE</u>					
30-32	Accounting & Auditing	34,394	33,965	38,552	38,552	35,000
30-45	Insurance	357,031	409,354	470,600	400,000	560,000
30-58	OPEB	10,297	-	-	-	-
	Subtotal	401,722	443,319	509,152	438,552	595,000
8800						
70-73	Other Debt Service Cost	-	-	-	-	-
	Depreciation/Net Capital	(2,174,761)	(2,208,575)	-	-	-
	Subtotal	(2,174,761)	(2,208,575)	-	-	-
	NON-DEPT TOTAL	1,355,077	1,646,028	5,105,747	4,968,252	6,120,300

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</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Adopted</u> <u>Budget</u> <u>FY 19-20</u>	<u>Projected</u> <u>FY 19-20</u>	<u>Adopted</u> <u>Budget</u> <u>FY 20-21</u>
	BEGINNING FUND BALANCE	124,709	125,434	126,251	126,645	127,409
	<u>REVENUE</u>					
361-10-00	Interest Earnings	725	1,211	900	764	765
	TOTAL REVENUE	725	1,211	900	764	765
	TOTAL REVENUES & BALANCES	125,434	126,645	127,151	127,409	128,174
	<u>EXPENDITURES</u>					
539-60-63	Construction	-	-	-	-	-
	TOTAL EXPENDITURES	-	-	-	-	-
	REQUIRED RESERVES	-	-	-	-	-
	AVAILABLE BALANCE	125,434	126,645	127,151	127,409	128,174
	TOTAL ENDING FUND BALANCE	125,434	126,645	127,151	127,409	128,174

**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 17-18</u>	<u>Actual FY 18-19</u>	<u>Adopted Budget FY 19-20</u>	<u>Projected FY 19-20</u>	<u>Adopted Budget FY 20-21</u>
	BEGINNING FUND BALANCE	8,168,332	7,288,485	5,867,033	5,867,033	149,199
	REVENUE					
334-20-00	SJRWMD Grant	1,568,066	-	-	-	-
361-10-00	Interest Earnings	86,753	57,566	25,000	22,846	22,850
381-40-00	Transfer From W&S Rev Fd	950,900	937,700	1,932,700	1,932,700	3,036,700
	TOTAL REVENUE	2,605,719	995,266	1,957,700	1,955,546	3,059,550
	TOTAL REVENUES & BALANCES	10,774,051	8,283,751	7,824,733	7,822,579	3,208,749
	EXPENDITURES					
8600-533-537	Water Projects	496,060	723,454	842,272	3,666,288	426,560
8600-535-537	Wastewater Projects	2,296,183	283,119	1,580,550	2,262,312	1,842,790
8600-537	Wastewater Projects	-	-	-	812,052	-
8800-581-70-71	Debt Service Principal	641,100	646,100	656,100	656,100	666,100
8800-581-70-72	Debt Service Interest	311,176	291,617	276,628	276,628	261,250
	Depreciation/Net Capital	(258,953)	472,428	-	-	-
	TOTAL EXPENDITURES	3,485,566	2,416,718	3,355,550	7,673,380	3,196,700
	Net Revenue (Loss)	(879,847)	(1,421,452)	(1,397,850)	(5,717,834)	(137,150)
	AVAILABLE BALANCE	7,288,485	5,867,033	4,469,183	149,199	12,049
	TOTAL ENDING FUND BALANCE	7,288,485	5,867,033	4,469,183	149,199	12,049

**FUND: WATER & SEWER
RENEWAL & REPLACEMENT - 042**



**Function
System Renew & Replace**

**Department
Water
533**

**Program
Water Projects
8600**

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY 17-18</u>	<u>Actual Expenditures FY 18-19</u>	<u>Adopted Budget FY 19-20</u>	<u>Projected Expenditures FY 19-20</u>	<u>Adopted Budget FY 20-21</u>
WATER PROJECTS						
533-65-02	Meter Head Replacement	1,706	-	-	-	-
533-65-07	Meter Replace & Rebuild	24,610	278,591	150,000	296,798	150,000
533-65-35	Chemical Feed Sys Maint	15,658	9,394	14,000	22,406	14,000
533-65-40	Ardice High Service Pumps	-	-	-	128,500	-
533-65-45	Water Line Replacement	-	-	-	-	-
533-65-50	Audit Leak Detection	-	-	-	27,452	-
533-65-59	Haselton Plant Electric Eng	-	-	-	-	-
533-65-64	Lakeview Water Replace	180,263	1,200	-	-	-
533-65-66	CR44 Ardice Bulk Flouride	-	-	-	-	-
533-65-67	Three Lakes Galv Main	-	268,810	-	1,113	-
533-65-68	Water Dept Vehicle	-	-	-	-	-
533-65-69	Half-ton Treatment Pickup	29,164	-	-	-	30,000
533-65-70	Meter Replacement	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	15,438	-	-	-	-
533-65-76	Remote Meter Reading	-	22,220	-	77,779	-
533-65-77	CR44 Tie-In & Aband Main	-	-	-	92,520	-
533-65-78	Summit Street Galv Main	-	11,550	-	19,987	-
533-65-79	Haselton Storage Tanks	-	-	134,500	271,500	-
533-65-80	Reclaimed Main Extension	-	-	-	344,000	-
533-66-01	Cornelia Dr 2nd Connect	-	-	44,690	44,690	-
533-66-02	Magnolia Ave Galv Main	-	-	239,582	239,582	-
533-66-03	Ardice Tower & Hydro	-	-	222,500	222,500	-
533-66-04	Haselton Generator Replace	-	-	-	351,365	-
533-66-05	Country Club Galv. Main	-	-	-	-	143,920
533-66-06	Jefferis Ct. Calv. Main	-	-	-	-	66,640
533-66-27	Water Tank Inspections	12,375	-	15,000	72,625	-
533-66-30	Directional Bores	2,030	4,840	-	33,130	-
533-66-31	Water Pump Replacements	-	19,926	22,000	51,043	22,000
533-66-32	Check Valves	-	14,261	-	5,738	-
533-66-33	Tank Painting	2,083	414	-	16,805	-
533-66-35	Haselton Plant Electric	-	-	-	-	-
533-66-37	Water Dept Pave & Reseal	-	-	-	-	-
533-66-38	Hawley Street Main	-	650	-	125,010	-
533-66-39	Stevens Avenue Main	3,410	248	-	47,626	-
533-66-40	Ardice Storage Tank	-	91,350	-	1,174,119	-
	TOTAL	496,060	723,454	842,272	3,666,288	426,560

**FUND: WATER & SEWER
RENEWAL & REPLACEMENT - 042**



**Function
System Renew & Replace**

**Department
Wastewater
535**

**Program
Wastewater Projects
8600**

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY 17-18</u>	<u>Actual Expenditures FY 18-19</u>	<u>Adopted Budget FY 19-20</u>	<u>Projected Expenditures FY 19-20</u>	<u>Adopted Budget FY 20-21</u>
WASTEWATER PROJECTS						
535-66-05	SR19 Crazy Gator Fail	-	75,000	-	-	-
535-66-06	Rehab Master Lift Station	-	-	-	64,580	-
535-66-08	Belt Press Refurbish	-	-	-	-	80,640
535-66-43	Submersible Pumps	23,190	28,764	65,000	65,000	65,000
535-66-45	Effluent Pump & Motor	-	-	-	-	-
535-66-50	Lift Station Controls	21,624	-	-	27,000	-
535-66-53	Rib Tractor	-	-	-	-	80,000
535-66-56	Air Release Valve Rehab	-	2,096	-	-	-
535-66-57	Manhole Rehab	7,000	9,297	20,000	20,000	20,000
535-66-58	Nitrogen Engineering	-	-	-	-	-
535-66-59	WW Pickup Truck	-	-	-	26,000	26,000
535-66-61	Security & Surveillance	8,995	44,103	-	983	-
535-66-64	Lakeview Sewer Replace	179,367	1,342	-	-	-
535-66-65	Umatilla Interconnect	-	-	-	-	160,000
535-66-70	Eastern Plant Exp - City	1,058,015	-	-	-	-
535-66-71	Eastern Plant Exp - St Johns	920,913	-	-	-	-
535-66-73	Sludge Tanker	3,526	-	-	-	-
535-66-74	Loader Replacement	-	-	230,000	230,000	-
535-66-75	Small Dump Truck	-	-	47,000	47,000	-
535-66-76	Lift Station Emergency Gen.	-	-	-	-	81,150
535-66-77	Lift Station 0 Rehab	-	-	-	-	60,000
535-66-78	Pickup Truck Replacement	2,183	-	26,000	-	-
535-66-79	Woodward Sewer Replace	-	-	-	409,565	-
535-66-80	SCADA Upgrade	71,370	-	-	11,030	-
535-66-81	McCulloch's Alley Sewer	-	-	-	140,000	-
535-66-82	Master Lift Pump Replace	-	86,123	-	-	-
535-66-83	East Chlorine Contact	-	-	63,500	63,500	-
535-66-84	Infiltration North End	-	-	400,000	400,000	40,000
535-66-85	May St Sewer & Lift Station	-	-	49,050	49,050	560,000
535-66-86	Main WWTP Expansion	-	36,394	600,000	628,604	-
535-66-87	Sprayfield Transfer Pumps	-	-	80,000	80,000	420,000
535-66-88	Holding Pond Improvement	-	-	-	-	60,000
535-66-89	WWTP Chlorine Station Reloc	-	-	-	-	20,000
535-66-90	Estes & Lake Lincoln Sewer	-	-	-	-	170,000
	TOTAL	2,296,183	283,119	1,580,550	2,262,312	1,842,790

**FUND: WATER & SEWER
RENEWAL & REPLACEMENT - 042**



**Function
System Renew & Replace**

**Department
Wastewater
535 | 537**

**Program
Wastewater Projects
8600**

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY 17-18</u>	<u>Actual Expenditures FY 18-19</u>	<u>Adopted Budget FY 19-20</u>	<u>Projected Expenditures FY 19-20</u>	<u>Adopted Budget FY 20-21</u>
<u>WASTEWATER PROJECTS</u>						
537-68-01	McDonald-Mary Slipline	112,169	-	-	8,831	-
537-68-02	Lakeview Water Replace	1,065,360	183,990	-	-	-
537-68-03	Lakeview Sewer Replace	346,455	872,971	-	30,073	-
537-68-04	Northside Slipline	79,668	62,119	-	122,711	-
537-68-05	Southside Slipline	37,729	81,077	-	42,192	-
537-68-06	Grove Street Slipline	-	-	-	78,200	-
537-68-07	Master Lift Station Upgrade	50,193	415,479	-	14,197	-
537-68-08	Sludge Handling Upgrade	9,152	-	-	515,848	-
537-68-09	Easter Plant Exp - Bond	2,965,560	17,377	-	-	-
	TOTAL	4,666,286	1,633,013	-	812,052	-
	PROJECTS TOTAL	7,458,529	2,639,586	2,422,822	6,740,652	2,269,350

**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>	Actual FY17-18	Actual FY18-19	Adopted Budget FY19-20	Projected FY19-20	Adopted Budget FY20-21
	BEGINNING FUND BALANCE	70,875	81,906	109,312	109,312	120,585
	<u>REVENUE</u>					
361-10-00	Interest Earnings	478	948	650	673	700
363-20-10	Impact Fees	11,446	27,838	15,000	11,600	15,000
	TOTAL REVENUE	11,924	28,786	15,650	12,273	15,700
	TOTAL REVENUES & BALANCES	82,799	110,692	124,962	121,585	136,285
2230-522	<u>EXPENDITURES</u>					
30-32	Accounting & Auditing	550	545	550	550	550
60-64	Capital Outlay	-	-	-	-	-
91-01	Transfer To General Fund	343	835	450	450	450
	TOTAL EXPENDITURES	893	1,380	1,000	1,000	1,000
	RESERVE FOR EXPANSION	81,906	109,312	123,962	120,585	135,285
	AVAILABLE BALANCE	-	-	-	-	-
	TOTAL ENDING FUND BALANCE	81,906	109,312	123,962	120,585	135,285

FUND: GREENWOOD CEMETERY TRUST - 060



Fund Type **Greenwood Cemetery Trust Fund** **Profile**
Trust | Governmental **Summary** **Nonmajor Fund**
Fund Family: Trust & Agency

<u>Account</u>	<u>DESCRIPTION</u>	Actual FY17-18	Actual FY18-19	Adopted Budget FY19-20	Projected FY19-20	Adopted Budget FY20-21
	BEGINNING FUND BALANCE	255,801	261,036	262,867	262,867	267,637
	<u>REVENUE</u>					
361-10-00	Interest Earnings	1,604	2,519	1,750	1,750	1,600
364-10-00	Sale of Lots	4,263	920	5,000	4,100	4,100
366-30-00	Revenue - Smith Trust	1,614	1,669	1,500	1,470	1,500
	TOTAL REVENUE	7,481	5,108	8,250	7,320	7,200
	TOTAL REVENUES & BALANCES	263,282	266,144	271,117	270,187	274,837
4920-516	<u>EXPENDITURES</u>					
30-32	Accounting & Auditing	750	763	800	800	800
91-01	Transfer To General Fd	1,496	2,514	1,750	1,750	1,600
	TOTAL EXPENDITURES	2,246	3,277	2,550	2,550	2,400
	REQUIRED RESERVES	261,036	262,867	268,567	267,637	272,437
	AVAILABLE BALANCE	-	-	-	-	-
	TOTAL ENDING FUND BALANCE	261,036	262,867	268,567	267,637	272,437

FUND: POLICE PENSION - 061



Fund Type	Police Pension Fund	Profile
Pension	Summary	Fiduciary
Fund Family: Trust & Agency		

<u>Account</u>	<u>DESCRIPTION</u>	Actual <u>FY17-18</u>	Actual <u>FY18-19</u>	Adopted Budget <u>FY19-20</u>	Projected <u>FY19-20</u>	Proposed Budget <u>FY20-21</u>
	BEGINNING FUND BALANCE	19,226,444	20,733,875	21,680,255	21,680,255	22,593,010
	REVENUE					
312-50-51	Police Insurance Prem Tax	150,052	\$ 166,730	135,000	160,000	165,000
361-10-00	Interest Earnings	228,463	275,236	170,000	229,363	229,363
361-20-00	Dividends	321,348	364,708	270,000	300,000	303,923
367-10-00	Appreciation of Investment	791,326	208,301	-	173,584	173,584
368-10-00	Contribution by City to Pension	996,150	1,008,189	1,150,000	1,022,069	1,113,832
368-20-00	Contribution by Offic. to Pension	84,401	86,428	100,000	97,738	138,952
	TOTAL REVENUE	2,571,740	2,109,592	1,825,000	1,982,755	2,124,654
	TOTAL REVENUES & BALANCES	21,798,184	22,843,467	23,505,255	23,663,010	24,717,664
2200-518	EXPENDITURES					
30-34	Pension Benefits	873,929	982,262	875,000	875,000	901,250
30-49	Other Current Charges	190,380	180,950	195,000	195,000	195,000
	TOTAL EXPENDITURES	1,064,309	1,163,212	1,070,000	1,070,000	1,096,250
	RESERVED PLAN ASSETS	20,733,875	21,680,255	22,435,255	22,593,010	23,621,414
	AVAILABLE BALANCE	-	-	-	-	-
	TOTAL ENDING FUND BALANCE	20,733,875	21,680,255	22,435,255	22,593,010	23,621,414



Fund Type	Fire Pension Fund	Profile
Pension	Summary	Fiduciary
Fund Family: Trust & Agency		

<u>Account</u>	<u>DESCRIPTION</u>	Actual FY17-18	Actual FY18-19	Adopted Budget FY19-20	Projected FY19-20	Proposed Budget FY20-21
	BEGINNING FUND BALANCE	9,008,000	9,979,983	10,305,609	10,305,609	10,807,759
	REVENUE					
312-50-51	Fire Insurance Prem Tax	109,424	150,052	110,000	125,000	130,000
361-10-00	Interest Earnings	-	238,052	-	-	-
361-20-00	Dividends	393,242	112,147	200,000	200,000	220,000
367-10-00	Appreciation of Investment	318,088	221,141	400,000	184,284	184,284
368-10-00	Contribution by City to Pension	691,470	563,329	650,000	578,722	664,440
368-20-00	Contribution by Firef. To Pension	56,255	57,100	65,000	64,144	72,491
	TOTAL REVENUE	1,568,479	1,341,821	1,425,000	1,152,150	1,271,215
	TOTAL REVENUES & BALANCES	10,576,479	11,321,804	11,730,609	11,457,759	12,078,974
2240-518	EXPENDITURES					
30-34	Pension Benefits	519,047	941,866	550,000	550,000	566,500
30-49	Other Current Charges	77,449	74,329	100,000	100,000	100,000
	TOTAL EXPENDITURES	596,496	1,016,195	650,000	650,000	666,500
	RESERVED PLAN ASSETS	9,979,983	10,305,609	11,080,609	10,807,759	11,412,474
	AVAILABLE BALANCE	-	-	-	-	-
	TOTAL ENDING FUND BALANCE	9,979,983	10,305,609	11,080,609	10,807,759	11,412,474

**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

<u>Account</u>	<u>DESCRIPTION</u>	Actual FY17-18	Actual FY18-19	Adopted Budget FY19-20	Projected FY19-20	Proposed Budget FY20-21
	BEGINNING FUND BALANCE	324,523	159,407	31,131	31,131	58,853
	REVENUE					
361-10-00	Interest Earnings	1,888	347	400	221	250
366-20-00	Contribution Lake County	-	20,000	-	-	-
363-20-20	Impact Fees	16,808	11,643	15,000	28,501	28,500
	TOTAL REVENUE	18,696	31,990	15,400	28,722	28,750
	TOTAL REVENUES & BALANCES	343,219	191,397	46,531	59,853	87,603
7600-572	EXPENDITURES					
30-32	Accounting & Auditing	550	545	550	550	550
60-03	Sunset Isle Skate Park	176,144	133,832	-	-	-
60-36	Palmetto Point Improve	6,614	25,540	-	-	-
91-01	Transfer To General Fd	504	349	450	450	450
	TOTAL EXPENDITURES	183,812	160,266	1,000	1,000	1,000
	RESERVE FOR EXPANSION	159,407	31,131	45,531	58,853	86,603
	AVAILABLE BALANCE	-	-	-	-	-
	TOTAL ENDING FUND BALANCE	159,407	31,131	45,531	58,853	86,603

**FUND: LAW ENFORCEMENT CAPITAL
EXPANSION TRUST - 064**



Fund Type Law Enforcement Capital Exp Trust Fund **Profile**
Impact Fee | Governmental **Summary** **Nonmajor Fund**
Fund Family: Trust & Agency

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual FY17-18</u>	<u>Actual FY18-19</u>	<u>Adopted Budget FY19-20</u>	<u>Projected FY19-20</u>	<u>Proposed Budget FY20-21</u>
	BEGINNING FUND BALANCE	252,855	264,453	291,996	291,996	303,703
	<u>REVENUE</u>					
361-10-00	Interest Earnings	1,703	2,697	1,700	1,773	1,750
363-20-30	Impact Fees	10,768	26,176	15,000	10,934	11,000
	TOTAL REVENUE	12,471	28,873	16,700	12,707	12,750
	TOTAL REVENUES & BALANCES	265,326	293,326	308,696	304,703	316,453
2100-521	<u>EXPENDITURES</u>					
30-32	Accounting & Auditing	550	545	550	550	550
91-01	Transfer To General Fd	323	785	450	450	450
	TOTAL EXPENDITURES	873	1,330	1,000	1,000	1,000
	RESERVE FOR EXPANSION	264,453	291,996	307,696	303,703	315,453
	AVAILABLE BALANCE	-	-	-	-	-
	TOTAL ENDING FUND BALANCE	264,453	291,996	307,696	303,703	315,453

FUND: WATER IMPACT TRUST - 065



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

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual</u> <u>FY17-18</u>	<u>Actual</u> <u>FY18-19</u>	<u>Adopted</u> <u>Budget</u> <u>FY19-20</u>	<u>Projected</u> <u>FY19-20</u>	<u>Proposed</u> <u>Budget</u> <u>FY20-21</u>
	BEGINNING FUND BALANCE	2,335,657	2,397,023	2,531,351	2,531,351	1,363,428
	<u>REVENUE</u>					
361-10-00	Interest Earnings	18,384	29,556	20,100	19,003	19,000
363-20-40	Impact Fees	<u>228,734</u>	<u>185,355</u>	<u>153,000</u>	<u>163,824</u>	<u>163,900</u>
	TOTAL REVENUE	<u>247,118</u>	<u>214,911</u>	<u>173,100</u>	<u>182,827</u>	<u>182,900</u>
	TOTAL REVENUES & BALANCES	2,582,775	2,611,934	2,704,451	2,714,178	1,546,328
	<u>EXPENDITURES</u>					
3900-533-91-01	Transfer To General Fund	6,862	5,561	4,500	4,500	4,500
8600-533-67-15	Spring Ridge Reclaimed	30,289	-	-	-	20,000
8600-533-67-33	East Reclaim Storage Tank	-	-	1,226,250	1,226,250	-
8600-533-67-35	New Water Services Set	110,261	62,494	90,000	90,000	90,000
8600-533-67-36	New Reclaimed Meters	<u>38,340</u>	<u>12,528</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
	TOTAL EXPENDITURES	<u>185,752</u>	<u>80,583</u>	<u>1,350,750</u>	<u>1,350,750</u>	<u>144,500</u>
	RESERVE FOR EXPANSION	2,397,023	2,531,351	1,353,701	1,363,428	1,401,828
	AVAILABLE BALANCE	-	-	-	-	-
	TOTAL ENDING FUND BALANCE	<u>2,397,023</u>	<u>2,531,351</u>	<u>1,353,701</u>	<u>1,363,428</u>	<u>1,401,828</u>



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

<u>Account</u>	<u>DESCRIPTION</u>	Actual FY17-18	Actual FY18-19	Adopted Budget FY19-20	Act. Projected FY19-20	Proposed Budget FY20-21
	BEGINNING FUND BALANCE	55,483	39,771	68,124	68,124	254,822
	<u>REVENUE</u>					
361-10-00	Interest Earnings	48	358	300	898	900
363-20-50	Impact Fees	190,830	170,425	140,000	300,000	356,000
364-30-00	Disposition of Fixed Assets	-	(18,631)	-	-	-
381-40-00	Transfer From W&S Rev Fd	520,000	600,000	600,000	600,000	491,600
	TOTAL REVENUE	710,878	752,152	740,300	900,898	848,500
	 TOTAL REVENUES & BALANCES	 766,361	 791,923	 808,424	 969,022	 1,103,322
3910-535	<u>EXPENDITURES</u>					
70-71	Debt Principal	580,219	596,477	613,193	600,000	444,800
70-72	Debt Interest	140,647	122,209	107,707	110,000	46,800
91-01	Transfer To General Fd	5,724	5,113	4,200	4,200	4,200
91-42	Transfer To W&S R&R Fd	-	-	-	-	-
	TOTAL EXPENDITURES	726,590	723,799	725,100	714,200	495,800
	 RESERVE FOR EXPANSION	 39,771	 68,124	 83,324	 254,822	 607,522
	 AVAILABLE BALANCE	 -	 -	 -	 -	 -
	 TOTAL ENDING FUND BALANCE	 39,771	 68,124	 83,324	 254,822	 607,522

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>FY17-18</u>	<u>Actual</u> <u>FY18-19</u>	<u>Adopted</u> <u>Budget</u> <u>FY19-20</u>	<u>Projected</u> <u>FY19-20</u>	<u>Proposed</u> <u>Budget</u> <u>FY20-21</u>
	BEGINNING FUND BALANCE	181,323	194,526	179,123	179,123	123,295
	REVENUE					
361-10-00	Interest Earnings	1,176	1,722	1,100	1,087	1,100
362-05-00	Rents & Royalties	8,500	12,100	13,200	7,734	8,000
369-30-00	Miscellaneous Revenue	9,755	-	-	-	-
369-60-00	Program Income	39,180	31,590	38,300	45,551	45,550
	TOTAL REVENUE	58,611	45,412	52,600	54,372	54,650
	TOTAL REVENUES & BALANCES	239,934	239,938	231,723	233,495	177,945
1220-552	EXPENDITURES					
30-31	Professional Services	15,770	15,749	20,000	20,000	20,000
30-40	Travel & Per Diem	211	2,505	3,150	2,800	2,800
30-48	Promotional Activities	-	-	6,000	6,000	6,000
30-54	Books, Pub, Subscriptions	2,615	1,200	2,100	1,900	1,900
60-63	Capital - Imp O/T Building	-	9,275	-	-	-
90-01	Economic Dev Incentives	26,812	32,086	79,500	79,500	79,500
	TOTAL EXPENDITURES	45,408	60,815	110,750	110,200	110,200
	REQUIRED RESERVES	-	-	-	-	-
	AVAILABLE BALANCE	194,526	179,123	120,973	123,295	67,745
	TOTAL ENDING FUND BALANCE	194,526	179,123	120,973	123,295	67,745

FUND: LIBRARY CAPITAL EXPANSION TRUST - 069



Fund Type **Library Capital Expansion Trust Fund** **Profile**
Impact Fee | Governmental **Summary** **Nonmajor Fund**
Fund Family: Trust & Agency

<u>Account</u>	<u>DESCRIPTION</u>	Actual FY17-18	Actual FY18-19	Adopted Budget FY19-20	Projected FY19-20	Proposed Budget FY20-21
	BEGINNING FUND BALANCE	67,099	52,378	13,525	13,525	12,816
	<u>REVENUE</u>					
361-10-00	Interest Earnings	390	300	300	91	100
363-20-60	Impact Fees	8,221	5,694	8,000	12,000	14,000
	TOTAL REVENUE	8,611	5,994	8,300	12,091	14,100
	TOTAL REVENUES & BALANCES	75,710	58,372	21,825	25,616	26,916
7190-571	<u>EXPENDITURES</u>					
30-32	Accounting & Auditing	550	550	550	550	550
30-54	Books, Pub, Subscriptions	22,535	44,127	16,000	12,000	12,000
91-01	Transfer To General Fd	247	170	250	250	250
	TOTAL EXPENDITURES	23,332	44,847	16,800	12,800	12,800
	RESERVE FOR EXPANSION	52,378	13,525	5,025	12,816	14,116
	AVAILABLE BALANCE	-	-	-	-	-
	TOTAL ENDING FUND BALANCE	52,378	13,525	5,025	12,816	14,116

**CITY OF EUSTIS
CAPITAL IMPROVEMENT PLAN
FY 2020-21**

FUND/Description	FY 20-21 Project Funding
<u>SALES TAX FUND</u>	
PW/Building Improvements	90,000
Finance/Computer Upgrade Program	90,000
PW/Eustis Mobility New Sidewalks	56,000
Police/Vehicles	175,000
Police/Equipment Replacement	38,000
Police/Public Safety Communications	55,000
PW/Sidewalk Project	99,844
PW/Street Sealing	54,186
PW/Street Resurfacing	442,261
PW/Dump Truck Replacement	140,000
Library/AC VAV Switches	25,415
Fire/Ladder Truck Replace Debt Service	171,000
Fire/Engine 22 Pumper Replace Debt Service	<u>92,900</u>
SALES TAX FUND TOTAL	1,529,606
<u>GENERAL FUND</u>	
PW/Generator Maintenance Citywide	<u>30,000</u>
GENERAL FUND TOTAL	30,000
<u>COMMUNITY REDEVELOPMENT TRUST FUND</u>	
CRA/Public Works Sidewalk/Tree Planting	60,000
CRA/Street Rehabilitation	<u>50,000</u>
COMMUNITY REDEVEL TRUST FUND TOTAL	110,000
<u>WATER & SEWER R & R FUND</u>	
Water/Chemical Feed System Maintenance	14,000
Water/Meter Rebuild & Replace	150,000
Water/Admin Truck Half Ton	30,000
Water/CR44 Tie In & Abandoned Cast Iron Main	100,000
Water/Jefferies Ct. Galv. Main	20,000
Water/Pump Replacements	22,000
Water/Umatilla Interconnect	160,000
Water/Eastern Well One Rehab & Upgrade	30,000
Water/Eastern Cup Increase	25,000
Sewer/Belt Press Refurbishing	80,640
Sewer/Lift Station Submersible Pump	65,000
Sewer/Rib Tractor	80,000

**CITY OF EUSTIS
CAPITAL IMPROVEMENT PLAN
FY 2020-21**

FUND/Description	FY 20-21 Project Funding
Sewer/Manhole Rehab	20,000
Sewer/Wastewater Pickup Truck Replacement	26,000
Sewer/Lift Station Emergency Generator Replace	81,150
Sewer/Lift Station 9 Rehabilitation	60,000
Sewer/Infiltration North End Project	190,000
Sewer/May Street Sewer & Lift Station	80,000
Sewer/Sprayfield Transfer Pumps	420,000
Sewer/Holding Pond Improvements	60,000
Sewer/WWTR Chlorine Station Relocation	20,000
Sewer/Estes & Lake Lincoln Sewer	<u>170,000</u>
WATER & SEWER R & R FUND TOTAL	1,903,790
 <u>STORMWATER UTILITY REVENUE FUND</u>	
Stormwater/Master Plan Improvements	<u>224,000</u>
STORMWATER UTILITY REVENUE FUND TOTAL	224,000
 <u>WATER IMPACT TRUST FUND</u>	
Water/Spring Ridge Reclam Retrofit	20,000
Water/New Water Service Set	90,000
Water/New Reclaimed Water Service Sets	<u>30,000</u>
WATER IMPACT TRUST FUND TOTAL	140,000
 TOTAL CAPITAL IMPROVEMENT PROJECTS	 3,937,396
 <u>WATER AND WASTEWATER FUND</u>	
<u>(Enterprise Fund Capital Projects Are Not Included in CIP Book)</u>	
Public Utilites - Traffic Counting, AutoCAD Software and Carpet Replace	23,500
Water Department - Security Camera, Truck, Rumble Stips, Trencher, Mower	109,300
Wastewater Dept. - Computer, Mixer, Pump, Actuators and Mower	<u>85,950</u>
WATER AND WASTEWATER FUND TOTAL	218,750

Line #	Project Number	Project Name	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Five Year Total
GENERAL FUND								
1	001-4910-517-30-34	PW / GENERATOR MAINTENANCE CITYWIDE	30,000	30,000	30,000	30,000	30,000	150,000
2	001-7300-572-30-34	PARKS & REC MASTER PLAN	-	-	-	80,000	-	80,000
GENERAL FUND TOTAL			30,000	30,000	30,000	110,000	30,000	230,000
SALEX TAX CAPITAL PROJECT FUND								
3	010-8600-517-60-01	PW / BUILDING IMPROVEMENTS	90,000	37,000	160,500	150,000	154,000	591,500
4	010-8600-517-60-05	PW / LAKE WILLY WALK RESEAL	-	-	-	-	25,000	25,000
5	010-8600-517-PTBD	PW / CITY PARKING LOTS SEAL & STRIPE	-	-	40,000	-	-	40,000
6	010-8600-517-PTBD	PW COMMUNITY CENTER PARKING LOT MILL & RESURFACE	-	-	40,000	-	-	40,000
7	010-8600-519-60-11	FINANCE / COMPUTER UPGRADE PROG	90,000	65,000	65,000	65,000	65,000	350,000
8	010-8600-519-60-45	PW / EUSTIS MOBILITY NEW SIDEWALKS	56,000	57,500	50,000	50,000	50,000	263,500
9	010-8600-521-60-01	POLICE / VEHICLES	175,000	180,000	180,000	185,000	240,000	960,000
10	010-8600-521-60-12	POLICE / EQUIPMENT REPLACEMENT	38,000	50,000	50,000	50,000	50,000	238,000
11	010-8600-521-60-14	POLICE / PUBLIC SAFETY COMMUNICATIONS	55,000	-	-	-	-	55,000
12	010-8600-522-60-04	FIRE / BUNKER GEAR	-	-	60,000	-	-	60,000
13	010-8600-522-60-10	FIRE / CHIEF NEW VEHICLE	-	-	-	-	50,000	50,000
14	010-8600-522-60-11	FIRE / STATION 22 RENOVATION	-	125,000	-	-	-	125,000
15	010-8600-522-60-36	FIRE / LIFE PACK	-	-	70,000	-	-	70,000
16	010-8600-522-60-39	FIRE / RESCUE TRUCK REPLACEMENT	-	-	80,000	-	-	80,000
17	010-8600-522-NTBD	FIRE / ENGINE REPLACEMENT DEBT SERVICE	-	-	-	110,000	-	110,000
18	010-8600-522-NTBD	FIRE / STATION 22 CONCRETE	-	-	-	125,000	-	125,000
19	010-8600-522-PTBD	FIRE AIR PACKS AND GEAR EXTRACTOR	-	165,000	-	-	-	165,000
20	010-8600-522-PTBD	FIRE / STATION 22 GENERATOR	-	25,000	-	-	-	25,000
21	010-8600-541-60-03	PW / SIDEWALK PROJECT	99,844	103,500	100,000	100,000	104,000	507,344
22	010-8600-541-60-04	PW / STREET SEALING	54,186	54,000	70,000	120,000	47,025	345,211
23	010-8600-541-60-15	PW / STREET RESURFACING	442,261	449,921	421,000	450,000	367,835	2,131,018
24	010-8600-541-60-25	PW / F-150 PICKUP	-	-	-	30,000	-	30,000
25	010-8600-541-60-26	PW / BUCKET TRUCK	-	-	-	-	180,000	180,000
26	010-8600-541-60-38	PW / DUMP TRUCK REPLACEMENT	140,000	80,000	80,000	90,000	-	390,000
27	010-8600-541-60-44	PW / SIGNALIZATION	-	-	-	420,000	-	420,000
28	010-8600-541-60-45	PW / LAKE WALK FLOATING DOCK REPAIRS	-	-	-	-	25,000	25,000
29	010-8600-541-NTBD	PW / TRACTOR BUSH HOG MOWER	-	35,000	-	-	-	35,000
30	010-8600-541-NTBD	PW / BULLDOZER	-	225,000	-	-	-	225,000
31	010-8600-541-NTBD	PW / TRACKHOE REPLACEMENT	-	-	250,000	-	-	250,000
32	010-8600-541-PTBD	PW / TRAFFIC JET PRINT SYSTEM	-	-	35,352	-	-	35,352
33	010-8600-571-60-01	LIBRARY / AC - VAV SWITCHES	25,415	-	-	-	-	25,415
34	010-8600-571-60-27	LIBRARY / PUBLIC COMPUTER REPLACEMENT	-	-	38,500	-	-	38,500
35	010-8600-571-NTBD	LIBRARY / AC REPLACEMENT	-	-	-	185,000	-	185,000
36	010-8600-571-PTBD	LIBRARY / MEETING ROOM RECONFIGURATION	-	-	-	-	60,000	60,000
37	010-8600-572-60-49	PARKS & REC / ADMIN VEHICLE REPLACE	-	25,000	-	-	-	25,000
38	010-8600-572-NTBD	PARKS & REC / RENTAL STAFF VEHICLE REPLACEMENT	-	-	-	-	30,000	30,000
39	010-8600-572-NTBD	PARKS & REC / CARVER PARK PLAYGROUND EQUIP	-	-	-	50,000	-	50,000
40	010-8600-572-NTBD	PARKS & REC / RE-ROOFING OF EUSTIS COMMUNITY CENTER	-	-	-	-	275,000	275,000
41	010-8600-572-NTBD	PARKS & REC / ELIZABETH CIRCLE PLAYGROUND & EQUIP.	-	-	-	-	30,000	30,000
42	010-8600-572-NTBD	PARKS & REC / AC REPLACEMENT FOR ADMIN. BLDG.	-	-	-	-	40,000	40,000
43	010-8600-572-NTBD	PARKS & REC / PLAYGROUND SHADE STRUCTURE	-	-	-	-	30,000	30,000
44	010-8600-572-NTBD	PARKS & REC / AQUATIC CENTER PERIMETER FENCING	-	-	-	-	35,000	35,000
45	010-8600-572-NTBD	PARKS & REC / PUBLIC RESTROOM TIME LOCKS	-	-	-	-	25,000	25,000
46	010-8600-572-NTBD	PARKS & REC / SUNSET ISLAND PEDESTRIAN LIGHTING	-	-	-	30,000	-	30,000

Line #	Project Number	Project Name	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Five Year Total
47	010-8600-572-PTBD	PW / FORKLIFT	-	-	-	-	100,000	100,000
48	010-8600-572-PTBD	PW / LOADER BACKHOE	-	-	-	-	125,000	125,000
49	010-8600-572-PTBD	PW / MARINA REPAIR & RESEAL	-	-	-	-	25,000	25,000
50	010-8600-572-PTBD	PARKS & REC / PICKLEBALL COURTS	-	-	90,000	-	-	90,000
51	010-8600-572-PTBD	PARKS & REC / SUNSET ISLAND PLAYGROUND	-	-	50,000	-	-	50,000
52	010-8600-572-PTBD	PARKS & REC / CARVER PARK PAVILION UPGRADES	-	-	20,000	-	-	20,000
53	010-8800-522-70-71	FIRE / LADDER TRUCK REPLACE DEBT SERVICE	171,000	167,400	163,700	-	-	502,100
54	010-8800-522-70-71	FIRE / TOWER REPLACE DEBT SERVICE	92,900	-	-	218,000	-	218,000
55	010-8800-522-70-71	FIRE / ENGINE 22 PUMPER REPLACE DEBT SERVICE	-	-	-	-	-	92,900
		SALES TAX CAPITAL PROJECTS FUND TOTAL	1,529,606	1,844,321	2,114,052	2,428,000	2,182,860	10,098,839
		STREET IMPROVEMENTS FUND						
56	013-4120-541-30-52	PW / MUTCD DATABASE FOR SIGNAGE	-	-	-	-	45,000	45,000
57	013-4120-541-NBTD	PW / STUDY TO BUILD PAVEMENT CONDITION INDEX UPDATE	-	-	-	-	90,000	90,000
		STREET IMPROVEMENT FUND TOTAL					135,000	135,000
		COMMUNITY REDEVELOPMENT FUND						
58	014-8600-581-60-21	PW / LAKE EUSTIS SEAWALL REHAB	-	-	-	-	-	-
59	014-8600-581-60-38	CRA / SIDEWALK/TREE PLANTING	60,000	80,000	40,000	40,000	60,000	280,000
60	014-8600-581-60-46	CRA / PALMETTO PLAZA PARK PH 2 SHADE STRUCTURE	-	-	-	-	50,000	50,000
61	014-8600-581-60-49	CRA / STREET REHABILITATION	50,000	50,000	50,000	50,000	50,000	250,000
		COMMUNITY REDEVELOPMENT FUND TOTAL	110,000	130,000	90,000	90,000	160,000	580,000
		BUILDING SERVICES FUND						
62	020-1520-524-60-62	DEVELOPMENT SERVICES / BUILDING DEPT MODIFICATIONS	-	-	-	-	-	-
		BUILDING SERVICES FUND TOTAL						
		WATER & SEWER CAPITAL FINANCING						
63	042-8600-533-66-27	WATER / TANK INSPECTIONS	-	10,000	25,000	-	-	35,000
		WATER & SEWER CAPITAL FINANCING TOTAL		10,000	25,000			35,000
		WATER & SEWER R&R FUND						
64	042-8600-533-65-07	WATER/ METER REPLACEMENT	-	-	-	-	-	-
65	042-8600-533-65-35	WATER / CHEMICAL FEED	14,000	14,000	14,000	14,000	14,000	70,000
66	042-8600-533-65-37	WATER / WATER METER REBUILD-REPLACE	150,000	150,000	150,000	170,000	170,000	790,000
67	042-8600-533-65-69	WATER / ADMIN TRUCK HALF TON	30,000	-	-	-	30,000	60,000
68	042-8600-533-65-77	WATER / CR44 TIE IN & ABANDONED CAST IRON MAIN	100,000	-	-	-	-	100,000
69	042-8600-533-66-01	WATER / CORNELIA DR SECOND CONNECT	-	-	-	-	30,000	30,000
70	042-8600-533-66-02	WATER / MAGNOLIA AVE GALV MAIN	-	-	-	50,000	-	50,000
71	042-8600-533-66-06	WATER / JEFFERIS CT GALV MAIN	20,000	-	80,000	-	-	100,000
72	042-8600-533-66-31	WATER / PUMP REPLACEMENTS	22,000	22,000	22,000	22,000	25,000	113,000
73	042-8600-533-66-41	WATER / UMATILLA INTERCONNECT	160,000	-	-	-	-	160,000
74	042-8600-533-NTBD	WATER / HEATHROW WTP GROUND STORAGE TANK	-	-	-	80,000	-	80,000
75	042-8600-533-NTBD	WATER / TOWABLE AIR COMPRESSOR	-	-	-	28,000	-	28,000
76	042-8600-533-NTBD	WATER / WATER DEPT OFFICE & COMPOUND CR44	-	80,000	-	800,000	-	880,000
77	042-8600-533-PTBD	WATER / OFFICE GENERATOR	-	-	100,000	-	-	100,000
78	042-8600-533-PTBD	WATER / MID SIZE EXCAVATOR	-	-	-	-	300,000	300,000

Line #	Project Number	Project Name	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Five Year Total
79	042-8600-533-PTBD	WATER / HEAVY EQUIPMENT TRAILER	-	-	-	-	25,000	25,000
80	042-8600-533-PTBD	WATER / LAKESHORE AVENUE	-	-	40,000	-	225,000	265,000
81	042-8600-533-PTBD	WATER / GRAND ISLAND WTP FUEL TANK	-	20,000	110,000	-	-	130,000
82	042-8600-533-PTBD	WATER / EASTERN AREA EXPANSION ENGINEERING	-	535,000	-	-	-	535,000
83	042-8600-533-PTBD	WATER / ARDICE WELL REHAB	-	73,500	-	-	-	73,500
84	042-8600-533-PTBD	WATER / EASTERN WELL ONE REHAB & UPGRADE	30,000	73,500	-	-	-	103,500
85	042-8600-533-PTBD	WATER / CROM TANK REPAIRS	-	50,000	300,000	-	-	350,000
86	042-8600-533-PTBD	WATER / EASTERN CUP INCREASE	25,000	-	-	-	-	25,000
87	042-8600-533-PTBD	WATER / LAKEWOOD & EDGEWATER CAST IRON REPLACE	-	-	-	-	40,000	40,000
88	042-8600-533-PTBD	WATER / YALE RETREAT ROAD	-	25,000	-	75,000	-	100,000
89	042-8600-533-PTBD	WATER / HALF TON SERVICE TRUCK	-	40,000	40,000	40,000	-	120,000
90	042-8600-533-PTBD	WATER / ONE TON SERVICE TRUCK	-	50,000	50,000	50,000	50,000	200,000
91	042-8600-533-PTBD	WATER / WATER DEPARTMENT CAR	-	-	25,000	-	-	25,000
92	042-8600-533-PTBD	WATER / MINI TRACK LOADER	-	-	95,000	-	-	95,000
93	042-8600-533-PTBD	WATER / ROBOTIC SURVEY SYSTEM	-	35,000	-	-	-	35,000
94	042-8600-535-66-08	SEWER / BELT PRESS REFURB	80,640	-	-	-	-	80,640
95	042-8600-535-66-43	SEWER / LIFT STATION SUBMERSIBLE PUMP	65,000	65,000	65,000	65,000	-	260,000
96	042-8600-535-66-45	SEWER / EFFLUENT PUMP&MOTO	-	-	42,000	-	-	42,000
97	042-8600-535-66-50	SEWER / LIFT STATION CONTROL PANELS	-	27,000	30,000	30,000	-	87,000
98	042-8600-535-66-53	SEWER / RIB TRACTOR	80,000	-	-	-	-	80,000
99	042-8600-535-66-57	SEWER / MANHOLE REHAB	20,000	20,000	20,000	30,000	30,000	120,000
100	042-8600-535-66-59	SEWER / WASTEWATER PICKUP TRUCK REPLACEMENT	26,000	30,000	30,000	30,000	30,000	146,000
101	042-8600-535-66-76	SEWER / LIFT STATION EMERGENCY GENERATOR REPLACE	81,150	42,000	42,000	42,000	42,000	249,150
102	042-8600-535-66-77	SEWER / LIFT STATION 9 REHAB	60,000	448,500	-	-	-	508,500
103	042-8600-535-66-79	SEWER / WOODWARD SEWER REPLACE	-	420,000	-	-	-	420,000
104	042-8600-535-66-81	SEWER / MCCULLOCHS ALLEY SEWER MODIFICATION	-	180,000	-	-	-	180,000
105	042-8600-535-66-84	SEWER / INFILTRATION NORTH END PROJECT	190,000	150,000	150,000	150,000	150,000	790,000
106	042-8600-535-66-85	SEWER / MAY ST SEWER & LIFT STATION	80,000	-	650,000	-	-	730,000
107	042-8600-535-66-86	SEWER / MAIN WWTP EXPANSION	-	-	-	6,400,000	-	6,400,000
108	042-8600-535-66-87	SEWER / SPRAYFIELD TRANSFER PUMPS	420,000	-	-	-	-	420,000
109	042-8600-535-66-88	SEWER / HOLDING POND IMPROVEMENTS	60,000	615,000	-	-	-	675,000
110	042-8600-535-66-89	SEWER / WWTP CHLORINE STATION RELOCATE	20,000	233,450	-	-	-	253,450
111	042-8600-535-66-90	SEWER / ESTES & LAKE LINCOLN SEWER	170,000	-	-	-	-	170,000
112	042-8600-535-NTBD	SEWER / EAST BADGER SEWER REHAB	-	-	-	40,000	-	40,000
113	042-8600-535-PTBD	SEWER / EASTERN TERTIARY FILTER	-	-	434,200	-	-	434,200
114	042-8600-535-PTBD	SEWER / EASTERN WWTP ROAD RESURFACE	-	-	79,420	-	-	79,420
115	042-8600-535-PTBD	SEWER / BATES AVENUE PLANT GENERATOR REPLACEMENT	-	-	-	-	800,000	800,000
116	042-8600-535-PTBD	SEWER / TERTIARY FILTER CONTROL PANEL REPLACE	-	-	79,200	-	-	79,200
117	042-8600-535-PTBD	SEWER / BATES AVENUE PLANT SEWER UPGRADE	-	-	-	-	20,000	20,000
118	042-8600-535-PTBD	SEWER / LAUREL OAK SEWER REHAB	-	61,000	-	-	-	61,000
119	042-8600-535-PTBD	SEWER / RULEME EASEMENT SEWER REHAB	-	45,000	-	-	-	45,000
120	042-8600-535-PTBD	SEWER / TURBINE EASTERN PLANT	-	-	-	-	85,800	85,800
121	042-8600-535-PTBD	SEWER / OLD EASTERN PLANT DEMOLITION	-	-	-	-	210,000	210,000
122	042-8600-535-PTBD	SEWER / SEWER CLEANING TRUCK	-	-	-	-	390,000	390,000
		WATER & SEWER R&R FUND TOTAL	1,903,790	3,504,950	2,647,820	8,116,000	2,666,800	18,839,360
		WATER & SEWER SERIES 2016 REVENUE BOND						
123	042-8600-537-68-09	SEWER / EASTERN WWTP EXPANSION	-	-	-	-	-	-
		WATER & SEWER REVENUE BOND TOTAL						

Line #	Project Number	Project Name	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Five Year Total
	STORMWATER UTILITY REVENUE FUND							
124	049-3710-538-30-46	STORMWATER / FLOODING CONTROL	-	-	-	-	100,000	100,000
125	049-3720-538-60-63	STORMWATER / MASTER PLAN IMPROV	224,000	-	-	-	-	224,000
126	049-3720-538-60-66	STORMWATER / CONCRETE CRUSHING	-	-	-	-	35,000	35,000
127	049-3720-538-NTBD	STORMWATER / CULVERT REPLACEMENTS	-	-	-	220,000	-	220,000
128	049-3720-538-PTBD	STORMWATER / IMPROVEMENTS DIEDRICH	-	-	50,000	-	-	50,000
129	049-3720-538-PTBD	STORMWATER / IMPROVEMENTS EAST STEVENS AVE	-	-	130,000	-	-	130,000
		STORMWATER UTILITY REVENUE FUND TOTAL	224,000	-	180,000	220,000	135,000	759,000
	FIRE PREVENTION CAPACITY EXPANSION TRUST FUND							
130	059-2230-522-60-64	FIRE / ADMIN VEHICLE	-	-	-	-	-	-
		FIRE PREV CAP EXP TRUST FUND TOTAL	-	-	-	-	-	-
	PARKS & RECREATION CAPACITY EXP TRUST FUND							
131	063-8600-517-60-03	PARKS & REC / SUNSET ISLE SKATE PARK	-	-	-	-	-	-
		PARKS & REC CAP EXP TRUST FUND TOTAL	-	-	-	-	-	-
	WATER IMPACT FUND							
132	065-8600-533-67-15	WATER IMPACT / SPRING RIDGE RECLAIM RETROFIT	20,000	711,000	-	-	-	731,000
133	065-8600-533-67-17	WATER IMPACT / EASTERN THIRD HIGH SERVICE PUMP	-	-	360,000	-	-	360,000
134	065-8600-533-67-35	WATER IMPACT / NEW WATER METER SERVICE SETS	90,000	90,000	90,000	100,000	100,000	470,000
135	065-8600-533-67-36	WATER IMPACT / NEW RECLAIMED WATER METER SERVICE SETS	30,000	30,000	30,000	40,000	40,000	170,000
		WATER IMPACT FUND TOTAL	140,000	831,000	480,000	140,000	140,000	1,731,000
		WATER & SEWER TOTAL ALL SOURCES	2,043,790	4,345,950	3,152,820	8,256,000	2,806,800	20,605,360
TOTAL CITYWIDE CAPITAL IMPROVEMENT PLAN			3,937,396	6,350,271	5,566,872	11,104,000	5,449,660	32,408,199

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
2020-21**

**FINANCE DIRECTOR
MIKE SHEPPARD**

**DEPUTY FINANCE DIRECTOR
NELLY HARNISCH**

**STAFF ACCOUNTANT
JOY MCKENZIE**

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