

# City of Eustis, Florida



**Adopted  
Annual Budget  
Fiscal Year 2021-2022**





**CITY OF  
EUSTIS**

**CITY  
COMMISSION**

**CITY  
MANAGER**

**FINANCE  
DIRECTOR**

**ANNUAL  
BUDGET  
FY 2021-22**

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

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

**COMMISSIONERS:  
KAREN LEHEUP-SMITH  
WILLIE HAWKINS  
NAN COBB**

**RONALD R. NEIBERT**

**MIKE SHEPPARD**



**CITY OF EUSTIS  
ANNUAL BUDGET  
2021-22**

**DEVELOPMENT SERVICES DIRECTOR  
LORI BARNES**

**HUMAN RESOURCES DIRECTOR  
BILL HOWE**

**POLICE CHIEF  
CRAIG CAPRI**

**FIRE CHIEF  
MICHAEL SWANSON**

**PUBLIC WORKS DIRECTOR  
RICK GIEROK**

**EUSTIS MEMORIAL LIBRARY  
ANN IVEY**

**PARKS AND RECREATION DIRECTOR  
CRAIG DOLAN**

**ECONOMIC DEVELOPMENT DIRECTOR  
THOMAS CARRINO JR.**

**CITY ATTORNEY  
DEREK A. SCHROTH**

**CITY CLERK  
MARY MONTEZ**





# City of Eustis, FL | City Officials



**Michael L. Holland**  
Mayor



**Emily A. Lee**  
Vice Mayor



**Karen LeHeup-Smith**  
Commissioner



**Ronald R. Neibert**  
City Manager



**Willie Hawkins.**  
Commissioner



**Nan Cobb**  
Commissioner



**Derek A. Schroth**  
City Attorney



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Eustis  
Florida**

For the Fiscal Year Beginning

**October 01, 2020**

*Christopher P. Morrill*

**Executive Director**

## **TABLE OF CONTENTS**

### **INTRODUCTION**

City Manager's Transmittal Letter.....	<b>1</b>
City Profile.....	<b>17</b>
City Demographics.....	<b>19</b>
City Vision, Mission & Core Values.....	<b>24</b>

### **STRATEGIC GOALS & STRATEGIES**

Strategic Goals Creating Process.....	<b>25</b>
Strategic Plan.....	<b>26</b>
Priorities & Issues.....	<b>36</b>
Performance Measures and Budget Trends.....	<b>41</b>
Long Range Financial Plan.....	<b>45</b>

### **BUDGET-IN-BRIEF**

Budget Overview.....	<b>49</b>
Adopted Budget.....	<b>65</b>
Budget Summary.....	<b>69</b>
Budget Calendar.....	<b>75</b>
City Funds & Affiliated Departments.....	<b>77</b>
Municipal Ad Valorem Tax Profile.....	<b>84</b>
Adjacent Cities Municipal Report.....	<b>86</b>
Citywide Organizational Chart.....	<b>87</b>
Authorized Personnel Comparison.....	<b>88</b>

### **GENERAL FUND**

Revenue & Expenditures Summary.....	<b>89</b>
City Commission.....	<b>95</b>
City Manager.....	<b>99</b>
Finance Department.....	<b>107</b>
City Attorney.....	<b>113</b>
Development Services.....	<b>117</b>
Human Resources .....	<b>121</b>
Police Department .....	<b>125</b>
Fire Department .....	<b>135</b>
Public Works .....	<b>141</b>
Library Department .....	<b>149</b>
Parks and Recreation .....	<b>153</b>
Contingency, Insurance, Grants, Fund Transfers.....	<b>161</b>

### **CAPITAL PROJECTS FUND**

Sales Tax Capital Projects Fund.....	<b>163</b>
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## **TABLE OF CONTENTS (Continuation)**

### **SPECIAL REVENUE FUNDS**

Library Contribution Fund.....	169
Law Enforcement Education Fund.....	170
Police Forfeiture Fund.....	171
Street Improvement Fund.....	173
Community Redevelopment Trust Fund.....	183
Building Services Fund.....	190
Stormwater Utility Revenue Fund.....	193

### **ENTERPRISE FUNDS**

Revenue & Expenditures Summary.....	201
Water & Sewer Fund - Utilities.....	205
Water & Sewer Fund - Water.....	211
Water & Sewer Fund - Wastewater.....	221
Reclaimed Water Project Fund.....	233
Water & Sewer R & R Fund.....	235
Contingency, Insurance, Grants, Fund Transfers.....	241

### **TRUST & AGENCY FUNDS**

Fire Prevention Capital Trust Fund.....	243
Greenwood Cemetery Trust Fund.....	245
Police Pension Fund.....	248
Fire Pension Fund.....	246
Parks & Recreation Capital Trust Fund.....	247
Law Enforcement Capital Trust Fund.....	248
Water Impact Trust Fund.....	249
Sewer Impact Trust Fund.....	250
Economic Development Trust Fund.....	251
Library Capital Expansion Trust Fund.....	252

### **CAPITAL IMPROVEMENT PLAN**

Capital Improvement Plan.....	253
Capital Improvement Plan Master Sheet .....	256

### **APPENDIX**

Glossary.....	261
Acknowledgements.....	269



# City of Eustis

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

September 23, 2021

Honorable Mayor and City Commissioners:

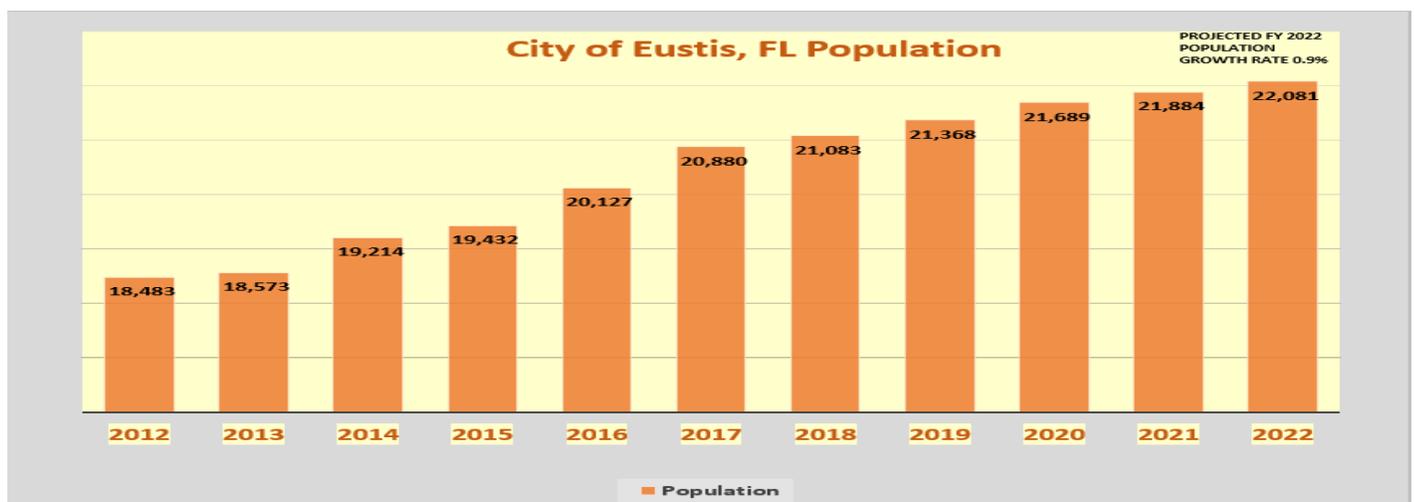
I am pleased to present the Final Annual Budget for fiscal year beginning October 1, 2020 and ending September 30, 2021, based on my understanding of the Commission's priorities and the level of service required to meet the needs of the community. This document is the culmination of the annual budget process which begins in March and ends upon final adoption on September 23, 2021. 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 expenditure budget of \$46,381,732 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 2021-2022 including citywide street resurfacing, housing rehabilitation within the community redevelopment area; and 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 18,483 in 2012 to an estimated of 22,081 in 2022, this is 19.47% growth in 10 years, with current population growth rate IS 0.9 % (U.S. Census Bureau data).

**Figure 1:**



In FY 2020-21 U.S. Economy still was impacted with COVID-19 pandemic economic disruptions. Economic conditions for the City of Eustis have been affected as well. Despite an unprecedented economic challenge and virus spreads preventions, in FY 2020-21

City experienced a slight economy growth. In FY2021-22 revenue estimates are increased by \$3,758,023 in comparison with previous year, all estimates were based on historical trends and last year's actual revenues. Expenditure estimates for FY 2021-22 have been increased by \$4,535,948 as well in comparison with previous year adopted budget. FY2020-21 actual City expenditures were less by \$2,301,542 than budgeted amount.

The anticipated General Fund available balance for the end of the year is \$4,685,089, in addition to the required reserves of \$4,514,568. The amended budgeted expenditures in the General Fund exceed revenues by \$251,511; it is 39.85% more in comparison with last year. Transfers to other funds were increased to shore-up short falls in the Street Improvement fund and transfers from Water and Sewer R&R funds have been increased by \$300,000, due to the City Commission decision to increase Fire Department staff with six firefighters' positions, to effectively cover 24 hours public safety service with 10 to 12 hours shifts.

According to Lake County property Appraiser's Preliminary Tax Roll, the growth from the previous year in the economy brought an increase in new construction of \$8,859,621 and annexations of \$835,077 totaling in \$9,302,652. Property values of \$1,224,522,225 reflect an increase of 6.8% 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 Points
- 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 most of the revenues, with over 46% derived from ad valorem taxes. This budget is based on the current assessment of 7.5810 per \$1,000 valuation. The City has maintained the same millage rate for the past eight years. This millage rate exceeds the established roll-back rate of 7.1548 and will be advertised as a 6.8% tax increase, due to an increase in property values. However, based on a home assessed at \$100,000 with exemptions, the roll-back rate would only equate to \$42.60 less in taxes per year. The City of Eustis millage rate compares to the rest of Lake County as follows:

**Table 1: Comparative Proposed Tax Rates 2021-22**

1. Eustis	7.5810	8. Mascotte	5.7500
2. Astatula	7.5000	9. Groveland	5.2000
3. Howey	7.5000	10. Clermont	4.2061
4. Tavares*	7.1120	11. Leesburg	4.0192
5. Umatilla	7.1089	12. Fruitland Park	3.9134
6. Mount Dora	6.2000	13. Lady Lake	3.3962
7. Minneola	5.9000	14. Montverde	2.8300

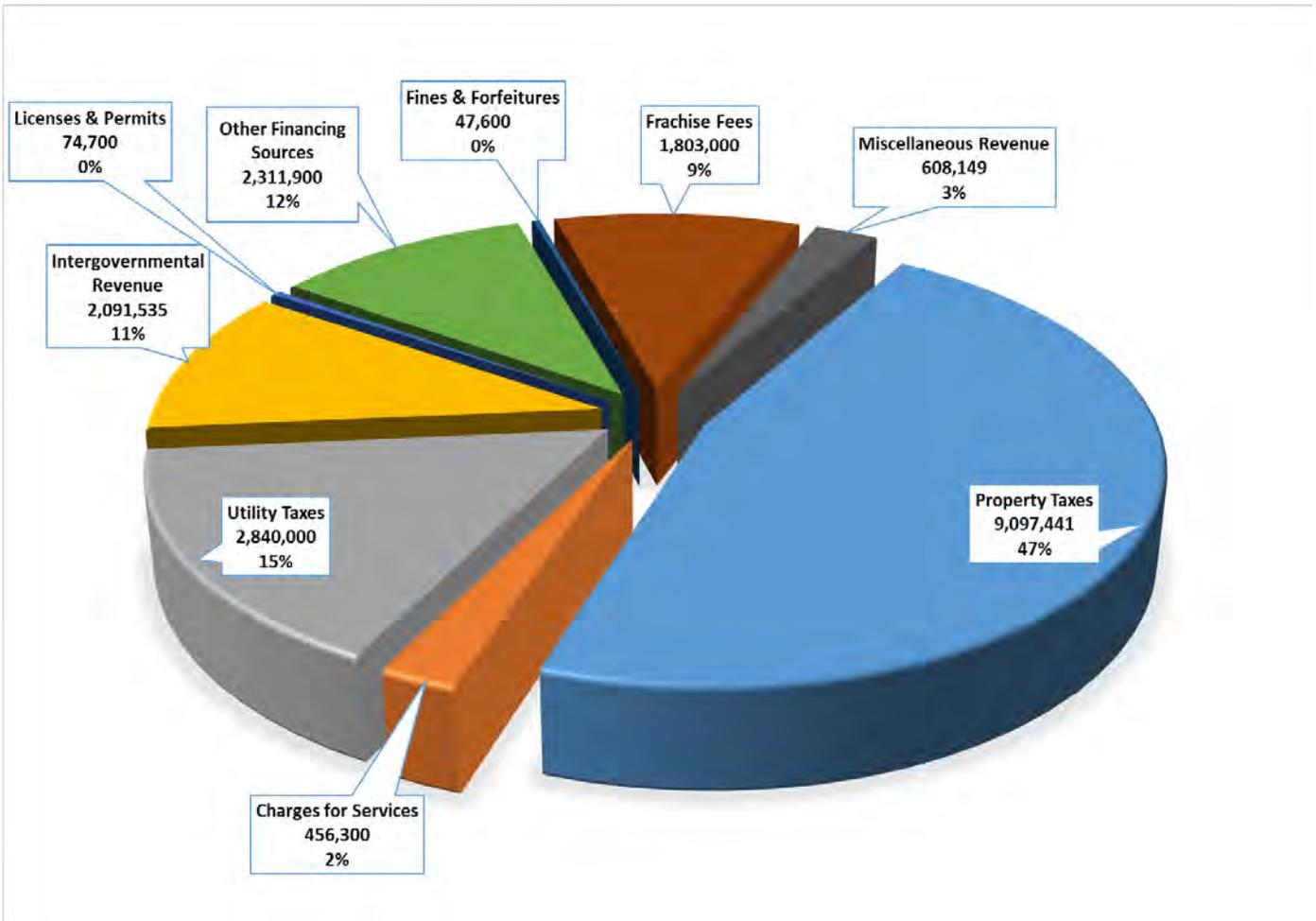
\* Includes debt service millage

Average Lake County BCC General Fund millage rate is 5.0529: rate is increased by 0.4% from FY20-21, last year's total GF BCC millage of 5.0327. 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 \$19,630,625 (see the graphical breakdown on the next page):

**FY 21-22 General Fund Projected Revenue - \$19,630,625  
Where Do General Fund Revenues Come From?**

**Figure 2:**

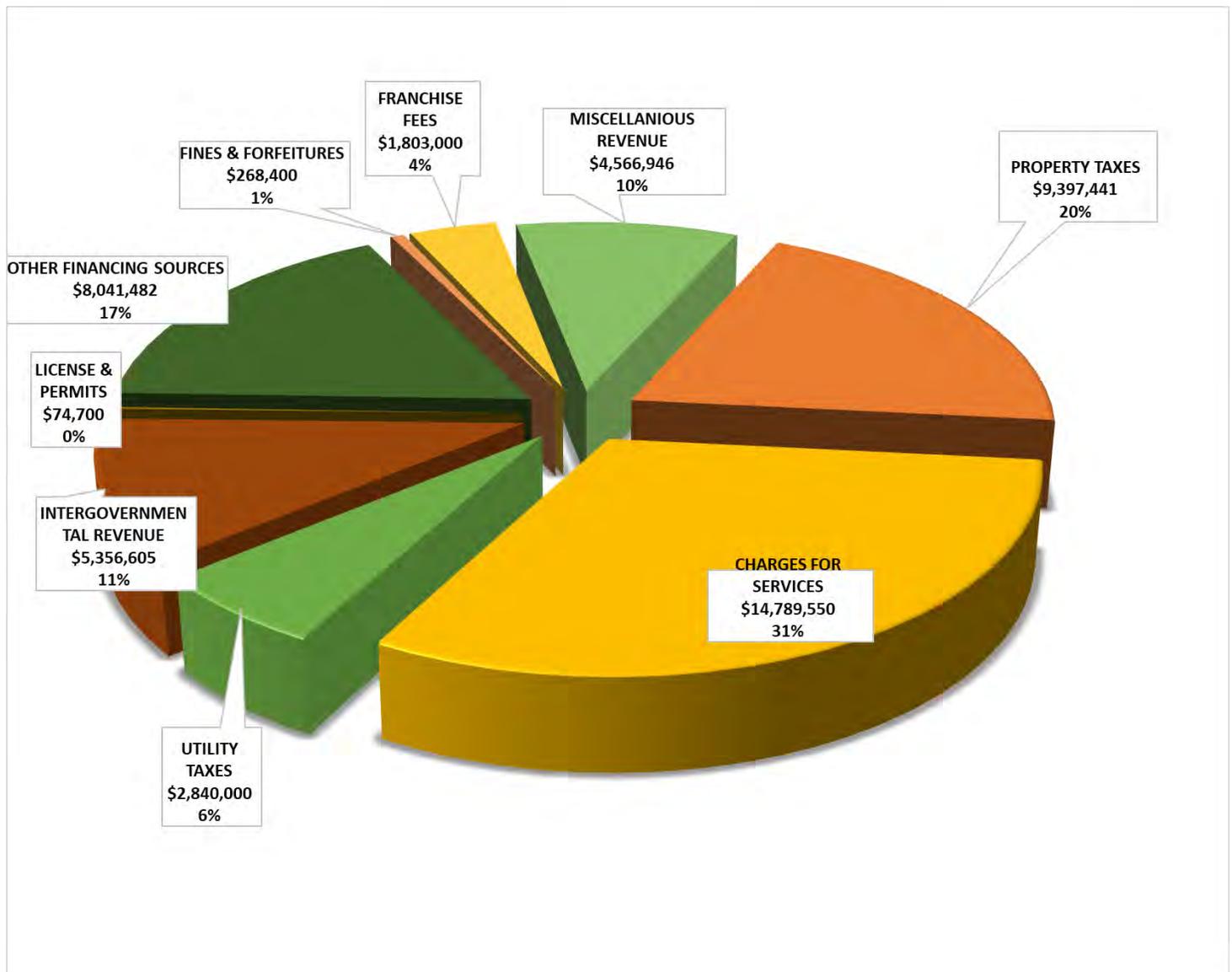


The total City revenue includes all funding sources and is projected to be \$47,138,124. Charges for Services is City's largest sources of revenues because that category includes Water and Sewer service charges and Stormwater Fees. Ad Valorem or Property Taxes are second large source of revenue for the City graphical breakdown for the total City revenue as follows:

**FY2021-22 Total City Projected Revenue - \$47,138,124**

**Where Do City Revenues Come From?**

**Figure 3:**



## **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:

**Table 2:**

<b>Fund Type</b>	<b>Target</b>	<b>FY 21-22 Reserves</b>	<b>Available Fund Balance</b>	<b>Total</b>
General	90 Days	4,514,568	4,685,089	9,199,657
Library Contribution	N/A	29,726	7,903	37,629
Sales Tax	90 Days	-	588,653	588,653
Law Enforcement Education	N/A	56,117	-	56,117
Police Forfeiture	N/A	-	4,697	4,697
Street Improvement	90 Days	195,568	180,247	375,815
Community Redevelopment	90 Days	-	1,203,676	1,203,676
Building Services	90 Days	175,821	(25,235)	150,586
Stormwater Utility	90 Days	111,333	74,688	186,022
Water & Sewer	90 Days	3,407,315	4,598,211	8,005,525
Reclaimed Water	90 Days	-	173,118	173,118
Water & Sewer R&R	90 Days	-	202,533	202,533
Fire Prevention	N/A	159,037	-	159,037
Greenwood Cemetery Trust	N/A	279,190	-	279,190
Police Pension	N/A	23,750,149	-	23,750,149
Fire Pension	N/A	12,769,912	-	12,769,912
Parks & Recreation Impact Fund	N/A	130,763	-	130,763
Law Enforcement Impact Fund	N/A	347,730	-	347,730
Water Impact Fund	90 Days	2,971,212	-	2,971,212
Sewer Impact Fund	90 Days	940,139	-	940,139
Economic Development	90 Days	-	70,412	70,412
Library Impact Fund	N/A	26,568	-	26,568
<b>TOTAL</b>		<b>49,865,148</b>	<b>11,763,993</b>	<b>61,629,141</b>

**Anticipated Increases in Expenditures**

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

- Cost of Living Adjustments of 3.0% for all employees, reflecting a total increase of \$330,614 citywide for salaries and benefits.
- The health and life insurance costs increased by 2.50%, or \$58,518.
- The General Liability/Worker’s Comp/Property Insurance costs increased by 10% \$155,800 citywide, or for total insurance premium of \$1,545,800.
- The Capital Improvement Plan for FY2021-2022 is \$5,989,441. Major projects include: Street and sidewalk project, public safety vehicle replacements, housing rehabilitation within the CRA, Parks and Recreation Aqua Center projects, 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 3% increase for each employee in each fund.

**Table 3:**

<b>Fund</b>	<b>3% COLA increase for Salaries and Benefits</b>
General Fund	\$248,248
Water and Sewer Revenue Fund	\$ 54,569
Street Improvement Fund	\$20,202
Stormwater Fund	\$ 7,595
<b>Citywide Total</b>	<b>\$330,614</b>

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## Personnel Changes

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

**Table 4:**

Personnel Changes for Last Five Years										
Departmental Fund	2017-18		2018-19		2019-20		2020-21		2021-22	
	Full-Time	Part-Time								
General Fund										
City Commission	-	5	-	5	-	5	-	5	-	5
City Manager and City Clerk	7	-	7	-	7	-	7	-	7	-
Finance and Purchasing	11	-	11	-	12	-	12	-	12	-
Development Services	10	-	9	-	6	-	6	-	6	-
Human Resources	3	-	3	-	3	-	3	-	3	-
Police	54	1	54	1	55	1	55	3	55	3
Fire	26	-	26	-	26	-	26	-	32	-
Public Works	12	-	12	-	12	-	12	-	12	-
Library	11	2	11	2	11	2	11	3	11	3
Parks and Recreation	11	3	11	3	11	3	12	3	13	5
<b>Total General Fund</b>	<b>145</b>	<b>11</b>	<b>144</b>	<b>11</b>	<b>143</b>	<b>11</b>	<b>144</b>	<b>14</b>	<b>151</b>	<b>16</b>
Building Services Fund										
Development Services	-	-	-	-	2	-	2	-	2	-
<b>Total Building Services Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>
Street Improvement Fund										
Administration	2	-	2	-	2	-	2	-	2	-
Public Land Maintenance	3	-	3	-	3	-	3	-	3	-
Lighting and Control	1	-	1	-	1	-	1	-	1	-
Street Maintenance and Construction	7	-	7	-	7	-	7	-	7	-
Lawn Mowing	5	-	5	-	5	-	5	-	5	-
Tree Services	-	-	-	-	-	-	-	-	-	-
<b>Total Street Improvement Fund</b>	<b>18</b>	<b>-</b>								
Water and Sewer Revenue Fund										
Public Utilities	16	-	16	-	16	-	16	-	16	-
Water	22	-	22	-	23	-	23	-	24	-
Wastewater	18	-	18	-	18	-	18	-	17	-
<b>Total Water and Sewer Fund</b>	<b>56</b>	<b>-</b>	<b>56</b>	<b>-</b>	<b>57</b>	<b>-</b>	<b>57</b>	<b>-</b>	<b>57</b>	<b>-</b>
Stormwater Utility Fund										
Street Sweeping and Drainage Maintenance	4	-	4	-	4	-	4	-	4	-
<b>Total Stormwater Utility Fund</b>	<b>4</b>	<b>-</b>								
<b>City Total</b>	<b>223</b>	<b>11</b>	<b>222</b>	<b>11</b>	<b>224</b>	<b>11</b>	<b>225</b>	<b>14</b>	<b>232</b>	<b>16</b>

Six additional positions: three firefighters and three paramedics have been approved by City Commission and added to the personnel schedule in FY 2021-22. It was done to assure 24/7 fire protection and medical emergency services with consistent three shift schedule.

Park and Recreation department added two additional part-time positions to service City events.

Deputy Director for Utilities position has been added in the Water Department. Utility Worker II position in the Wastewater department has been eliminated; quantity of full-time positions in the Water and Wastewater department remaining the same.

Total 232 full-time positions and 16 part-time position has been budgeted in FY 2021-22.

## **General Fund Budget Analysis**

The General Fund budget (Fund 001) is based on total revenues of \$19,630,624 with a beginning fund balance of \$8,948,146. The total expenditures of \$19,379,113 and amounts restricted and reserved of \$4,514,568 leave a remaining fund balance of \$4,685,088. The total expenditures include \$344,763 of General Fund expenditures for small capital and substantial operating acquisitions. Non-departmental expenditures include 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 2020)
  - Police
    - Response 40,981 calls for service
    - Number of Arrest 548
  - Fire
    - Response to 985 fire and other emergency calls for service
    - Response to 2,648 medical calls
    - Response to 3,633 total calls for service
- Cultural Services
  - Eustis Memorial Library (FY 2020)
    - 102, 232 collection items
    - Number of items circulated 75,962
    - Number of Patrons 8,075
  - Parks and Recreation (FY 2020)
    - Aquatic Center
      - 1,392 public swim and splash pad visits
      - 686 lap swim visits
      - 616 various swim team meets/practices
    - Facility Rentals
      - 302 facility rentals
    - Youth activities
      - 571 summer camp visits
      - 124 holiday camp visits
    - After school programs
      - 4,021 Fun Zone visits
      - 23 Student Holiday participants
    - Special community events
      - Senior breakfast (338 visits)
      - Parents' Night Out (15 visits)

- **General Governmental Operations (FY 2020)**
  - **Building Services**
    - 29 single family homes, 4 apartment Complex /Duplex and 1 commercial building
    - 4,360 Inspections Conducted
    - 1,942 Permits
  - **Development Services**
    - 7 Annexation
    - 8 Comprehensive Plan Map amendment
    - 7 Site plan reviews
    - 3 Variance requests
    - 9 Certificate of Appropriateness
    - 1 Concept Plan
    - 1 Conditional Use
    - 5 Lot Line Deviation
    - 2 Lot Splits
    - 4 alcoholic beverage license reviews and 144 business tax applications
  - **Code Enforcement**
    - 1,249 code violation cases
    - 801 courtesy notices and 389 violation notices
    - 4,360 Inspections Conducted
  - **Finance and Budget**
    - 515 monthly payroll checks
    - 295 monthly accounts payable checks
  - **Purchasing**
    - 832 purchase orders total a year
    - 69 purchase orders/month
    - 13 sealed bids/year
  - **Human Resources**
    - Processing of 829 applications for employment
    - 100 potential employee interviews
    - 47 tests of skills
    - Recruitment for 46 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
    - 1,320 responses to citizens
    - Repair and maintenance of all city vehicles

Approximately 55% 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.

**FY 2021-22 General Fund Projected Expenditures - \$19,379,113  
Where the General Fund Revenue Will be Spent?**

**Figure 4:**



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

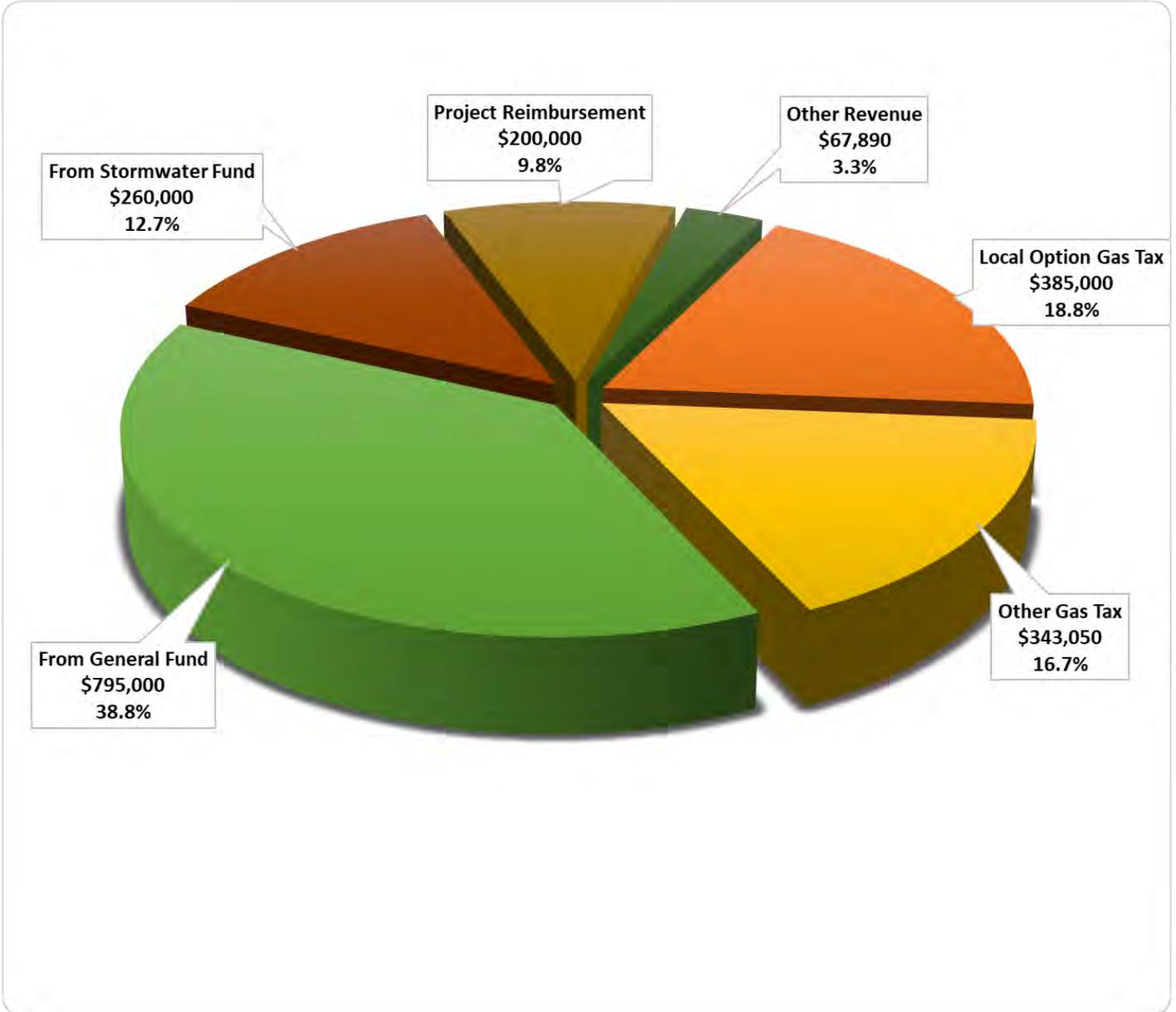
**Street Improvement Fund Budget Analysis**

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 \$2,050,940 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 \$795,000, to allow the fund to have a small operating reserve. The revenue sources for this fund are as follows:

**The Remainder of the Page Intentionally Left Blank**

**FY 2021-22 Street Improvement Fund Project Projected Revenue - \$2,050,940**

**Figure 5:**



The total expenditures for the Street Improvement Fund \$1,780,528. The net revenues exceed the expenditure by \$270,412. Healthy balance is continuing for 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 \$12,399,790 with a beginning fund balance of \$9,424,290. Total expenses of \$13,818,554 and required 90-day operating reserves of \$3,407,315, leaving a remaining fund balance of \$8,005,525 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 \$7,337,346. Non-operating expenses include capital items, inter-fund transfers, general liability and property insurance, and debt service.

The Water and Sewer Fund includes the Deputy Director of Public Works for Utilities, study as well as Water Superintendent and Utility Supervisor, along with along with Utility operators and maintenance workers. There are 24 positions in Water, 17 in Wastewater, and 16 in Utility Administration, Customer Service and meter reading services.

During FY 2021 year the City is providing a new five-year rate study. The study is performed to ensure that the City maintains rates sufficient to cover normal operations, renewal and replacement of infrastructure, adequate expansion of the system to accommodate growth and protection to bond holders for revenue to make necessary debt payments. New water and wastewater rates have been approved in June, 2021 and in effect since July, 2021.

The Utility Department provides the following services:

- Water service to approximately 11,946 customers, supplying over 3.44 million gallons of water per day
- Maintenance and repair of 183 miles of water main
- Maintenance and repair of 121 miles of sanitary sewer lines
- Over 12,200 monthly bills for various services
- Over 12,200 meters read per month

### **Stormwater Fund Budget Analysis**

Stormwater utility fees provide the major source of funding for the Stormwater Utility Fund (Fund 049). Other minimal contributions include interest earnings. The budgeted revenue for FY 2021-22 is \$860,560. The operating expenditures are \$470,333 of the total \$740,333 expenditures, leaving a balance of \$186,022. This is enough to cover the required reserves of \$111,333. The beginning fund balance was \$65,795.

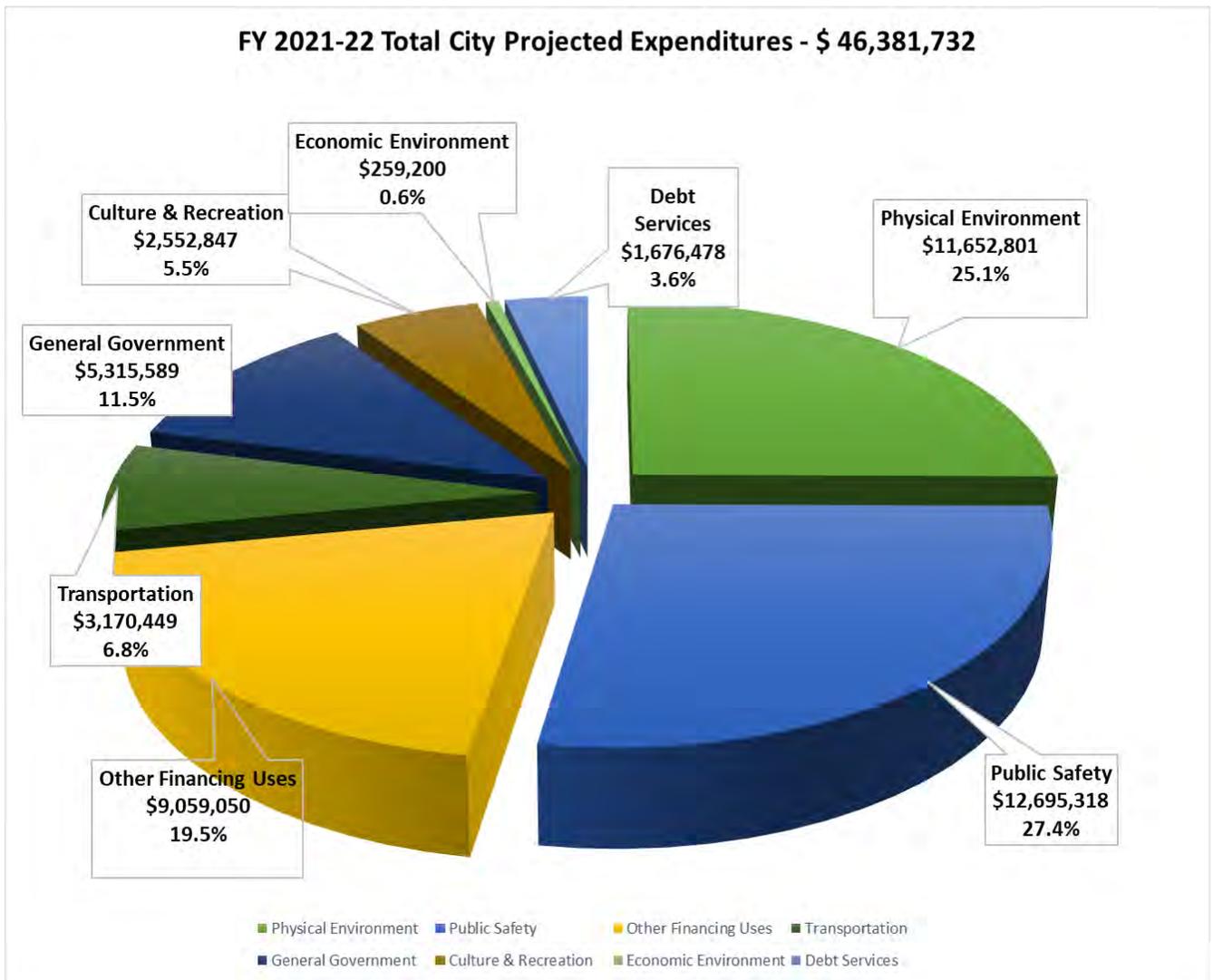
The Stormwater Fund includes four employees and is responsible for street sweeping and drainage maintenance. The fund transfers \$260,000 to the Street Improvement Fund.

During in upcoming FY 2022 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**

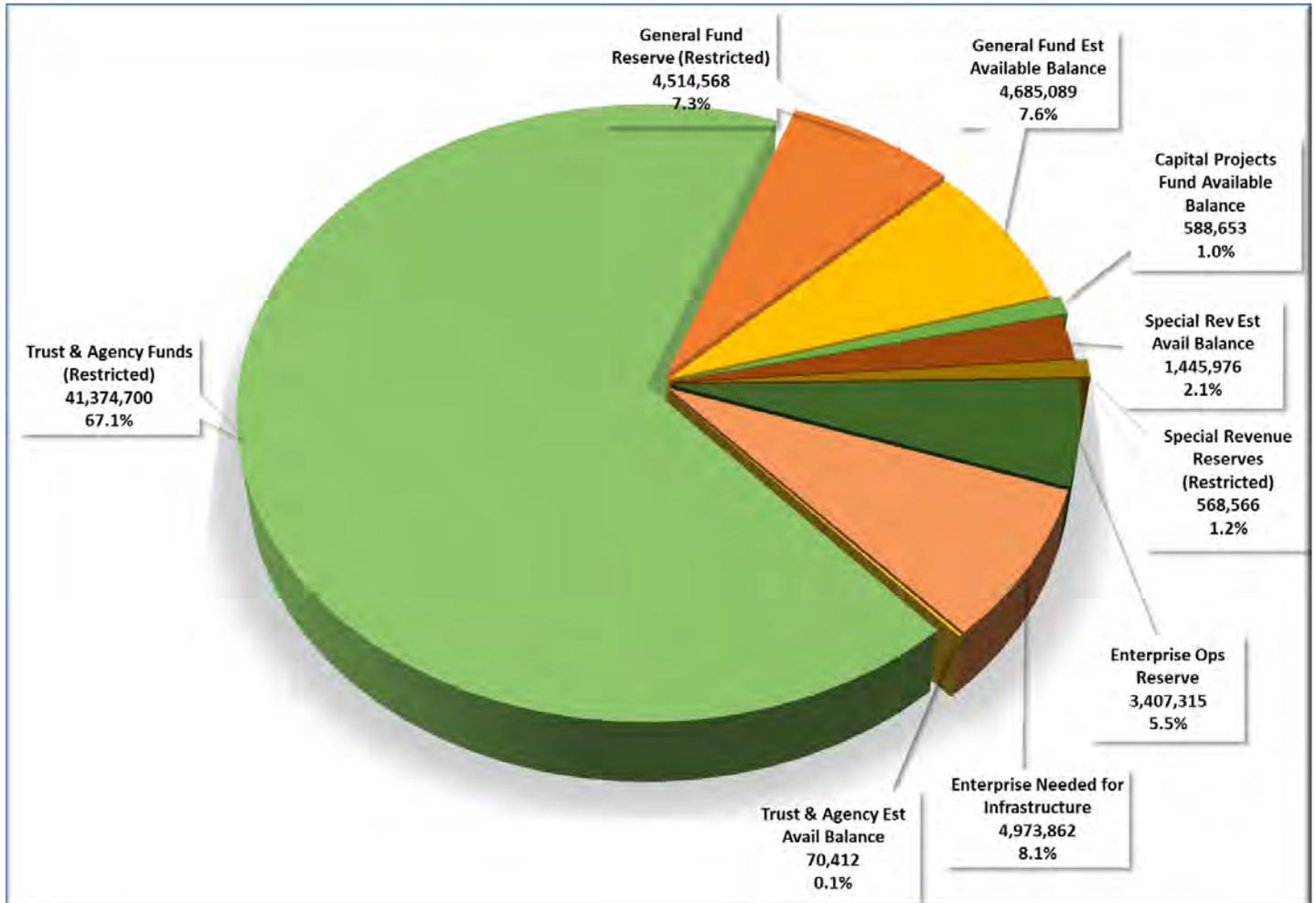
The following two charts provide additional summary information regarding the citywide expenditures and reserves:

**Figure 6:**



**FY 2021-22 Projected Year-End Total Fund Balances - City Reserves by Fund Type**  
**\$61,629,141**

**Figure 7:**



The beginning fund balance of all twenty-three City funds was \$60,872,749 and the anticipated revenue is \$47,138,124. After accounting for \$46,381,732 in expenditures, the total City fund balance would be \$61,629,141 as illustrated above; \$49,865,148 of that total is dedicated by law or policy as reserves, leaving a remaining balance of \$11,763,993 for healthy reserve maintenance as well as upcoming utility infrastructure needs as identified in the Capital Improvement Plan.

The Capital Improvement Plan for FY 2021-2022 is included in the Capital Improvement Section at the end of the Budget Book.

## **Additional Points**

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

1. The 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 \$133,583 in expenditures for a wide array of City events, festivals, activities, and celebrations, which will attract visitors and investment to the City. The total estimated events cost is \$312,100. City funds only 43% of all events, and the rest of amount is raised by sponsors.
  - 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 \$93,880 and \$80,000 is planned to spent for capital projects budgeted with Sales Tax Capital Projects fund. 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.
5. Additional information can be found on City of Eustis website: <https://www.eustis.org> and City's Facebook page: <https://www.facebook.com/CityofEustis>

## **Fiscal Year 2020-2021 Accomplishments**

It is anticipated that staff will reduce anticipated General Fund expenditures in FY 2020-2021 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:

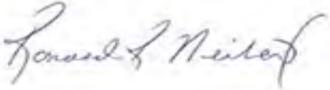
1. Distinguished Budget Award from the Government Finance Officers Association
2. Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association
3. Very successful annual Georgefest, Food Drives, Hometown Celebrations in Ferran Park, Softball Parade, Miss Eustis, Classic Car Show, Home and Garden Expo and many other community cultural events.
4. Distributions of masks and cleaning supplies in support of families hurt by COVID-19 as well as providing safe and efficient COVID-19 vaccination events.
5. Florida Department of Environmental Protection Operations Excellence Award for Wastewater
6. Successful participation in the Florida Law Enforcement Events - Coffee with a Cop, Bike Ride with the Eustis Police Chief and more for the Police Department
7. July 4<sup>th</sup> Celebration at Ferran Park – was a great family time and US Independence celebration.

8. City Commission Chamber at City Hall was fully remodeled and equipped with new audio-visual equipment, to provide City community with open and efficient City Commission meetings.

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 July 15th workshop, staff has revised the budget accordingly and incorporated final revenue and expenditure estimates. The FY 2021-22 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,



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, Gottschee, 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.



**Table 5:**

**City of Eustis  
Demographic and Economic Statistics  
Last Ten Years**

Year	Population (3)			% increase Consumer Price Index (1)	Median Age (5)	<u>Eustis School Information Enrollment (2) and Grading (4),(6)</u>				
	Eustis	County	%of Cty.			School Enrollment	Eustis Heights Elementary	Eustis Elementary	Eustis Middle	Eustis High
2010-11	18,615	297,052	6.27%	3.87	45.1	5,083	B	C	B	B
2011-12	18,777	298,265	6.30%	1.99	45.1	4,702	C	A	B	C
2012-13	18,967	298,707	6.35%	1.15	45.1	4,682	D	B	C	B
2013-14	19,272	308,034	6.26%	3.89	46.0	5,539	F	B	B	C
2014-15	19,754	315,690	6.26%	0.33	42.0	4,725	C	C	B	B
2015-16	20,478	325,875	6.28%	0.70	41.8	4,663	C	C	C	C
2016-17	20,782	335,396	6.20%	1.30	40.8	4,645	C	B	C	C
2017-18	21,110	346,017	6.10%	1.30	40.4	4,413	C	B	C	C
2018-19	21,303	367,118	5.80%	2.00	41.4	3,529	C	C	C	C
2019-20	21,496	377,516	5.69%	1.40	40.5	3,480	0	0	0	0

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

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

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

(4) Source Florida Dept of Education

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

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

**Table 6:**

**City of Eustis  
Demographic and Economic Statistics  
Last Ten Years**

Year	Florida	Lake	Per Capita Income (1)				
			Orange	Seminole	Sumter	Marion	Volusia
2010-11	38,965	30,785	36,400	42,340	30,259	31,097	32,255
2011-12	39,636	33,846	35,990	40,914	27,824	32,709	33,436
2012-13	41,012	34,442	37,013	42,191	35,032	35,570	34,445
2013-14	41,497	34,782	37,844	42,986	37,206	34,437	34,530
2014-15	42,645	35,786	38,007	41,806	37,558	32,571	36,052
2015-16	44,429	37,698	39,591	42,851	39,012	33,800	37,802
2016-17	45,953	38,266	41,515	44,703	39,534	34,765	38,807
2017-18	47,864	40,541	42,541	46,231	43,464	35,864	40,658
2018-19	51,989	42,190	44,647	49,049	46,100	36,997	42,374
2019-20	52,426	43,425	46,250	51,156	48,387	38,293	44,180

Year	Median Household Income (1)						
	Florida	Lake	Orange	Seminole	Sumter	Marion	Volusia
2010-11	30,641	24,883	31,812	37,574	20,055	23,266	26,260
2011-12	32,455	30,768	36,979	43,061	25,601	28,244	29,843
2012-13	34,909	32,898	38,327	44,113	27,360	29,498	31,269
2013-14	35,831	23,395	30,252	35,637	19,584	22,452	24,818
2014-15	38,856	37,354	42,656	50,122	31,730	32,532	35,278
2015-16	36,421	36,585	41,202	49,287	30,559	31,490	34,740
2016-17	38,972	39,040	40,671	49,267	34,044	33,247	36,100
2017-18	40,535	40,745	41,725	50,842	37,523	34,948	37,247
2018-19	42,437	40,059	44,183	52,390	36,194	35,974	38,457
2019-20	44,680	42,176	46,518	55,159	38,107	37,875	40,489

(1) Source US Census Bureau and Office of Economic & Demographic Research [www.census.gov](http://www.census.gov)

**Table 7:**

**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
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
2019-20	100.3	102.1	105.6	101.9	87.1	100.2	8.9	10.1	7.2	8.4	7.3	7.7

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

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

**CITY OF EUSTIS, FLORIDA  
TOP 10 PRINCIPAL TAXPAYERS  
CURRENT AND NINE YEARS AGO  
FISCAL YEAR ENDING SEPTEMBER 30<sup>TH</sup>  
(Source: Lake County Property Appraisers Office)**

**Table 8:**

TAXPAYER	2011		2018		2019		2020		DIFFERENCE IN ASSESSED VALUATION FY19-FY20	DIFFERENCE IN PERCENTAGE OF ASSESSED VALUATION FY19-FY20
	ASSESSED VALUATION	PERCENTAGE OF TOTAL ASSESSED VALUATION	ASSESSED VALUATION	PERCENTAGE OF TOTAL ASSESSED VALUATION	ASSESSED VALUATION	PERCENTAGE OF TOTAL ASSESSED VALUATION	ASSESSED VALUATION	PERCENTAGE OF TOTAL ASSESSED VALUATION		
	Rank	Rank	Rank	Rank	Rank	Rank	Rank	Rank		
Sprint/Embarq-Florida Inc.	7,144,060	0.71%	32,677,274	3.30%	29,549,458	2.74%	-	0.00%	(3,127,816)	-2.74%
Bre Tarpon - Eustis Village LLC	10,810,840	1.08%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Florida Food Products	4,487,961	0.45%	16,761,763	1.69%	28,536,139	2.64%	34,583,847	3.02%	11,774,376	0.37%
Duke (Progress) Energy	15,028,204	1.50%	20,094,667	2.03%	19,214,324	1.78%	20,837,379	1.82%	(880,343)	0.04%
SUSO 4 North Branch LP	-	0.00%	14,145,866	1.43%	14,493,121	1.34%	15,508,108	1.35%	347,255	0.01%
Prestige Ford	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
MHC Southern Palms LLC	-	0.00%	10,101,650	1.02%	10,101,524	0.94%	11,641,725	1.02%	(126)	0.08%
Boukalis Development of St. Petersburg LLC	-	0.00%	-	0.00%	6,317,735	0.59%	6,687,248	0.58%	6,317,735	0.00%
Club at Eustis Partnership	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
GC Eustis Village LLC	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
HTG Valencia LLC	-	0.00%	5,334,707	0.54%	5,697,862	0.53%	6,589,166	0.57%	363,155	0.05%
Core Eustis LLC	-	0.00%	-	0.00%	5,370,298	0.50%	5,703,446	0.50%	5,370,298	0.00%
MHC Haselton Village LLC	-	0.00%	4,748,519	0.48%	5,157,319	0.48%	6,090,945	0.53%	408,800	0.05%
MSC Eustis LLC	-	0.00%	-	0.00%	4,883,120	0.45%	5,890,960	0.51%	4,883,120	0.06%
Jensen Center LTD	-	0.00%	5,724,502	0.58%	-	0.00%	-	0.00%	(5,724,502)	0.00%
Real Sub LLC	-	0.00%	4,293,408	0.43%	-	0.00%	-	0.00%	(4,293,408)	0.00%
Eustis Plaza, Inc.	3,279,704	0.33%	4,274,160	0.43%	-	0.00%	5,033,326	0.44%	(4,274,160)	0.44%
<b>Total</b>	<b>47,753,965</b>	<b>4.76%</b>	<b>118,156,516</b>	<b>11.92%</b>	<b>129,320,900</b>	<b>11.98%</b>	<b>118,566,150</b>	<b>10.34%</b>	<b>11,164,384</b>	<b>-1.64%</b>

SOURCE:  
Lake County Property Appraiser's Office  
FY2020 Final Millage Rate  
and Values Comparison



# City of Eustis



# City of Eustis, Florida

## City's Vision



*Eustis is a vibrant lakefront community with a well-integrated local economy strengthened by creativity and innovation. It is a community that respects and honors its history and its rich natural environment. It provides residents, workers, and visitors a friendly,*

## City's Mission



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

## City's Core Values:



### *Eustis Spirit*

<i>We</i>	<b>S</b> <i>erve</i>
<i>We are</i>	<b>P</b> <i>rofessional</i>
<i>We act with</i>	<b>I</b> <i>ntegrity</i>
<i>We produce</i>	<b>R</b> <i>esults</i>
<i>We are</i>	<b>I</b> <i>nvolved</i>
<i>We practice</i>	<b>T</b> <i>eamwork</i>

## Strategic Goals Creating Process

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

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



## Strategic Goals and Strategies FY 2021-22

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

#### Strategies:

(a) **Develop and maintain attractive entries and gateways into the city.**

- *Economic Development administers the Gateway Corridor Improvement matching grant program.*
- *In the current year City built and improved three main entrance signs in 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.*

(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 Eustis Memorial Library provides access to information resources, staff facilities and services that respond to the pursuit of knowledge, education, lifelong learning, cultural enrichment and recreational reading and listening*
- *The Library has expanded access by partnering with the Lake County Library system. Partnering can explore ways to collaborate on programming for both children and adults and bring additional revenue to the Memorial Library.*
- *The Library continued to partner with Parks and Recreation to bring safe programming to the citizens of Eustis, this year successful program Library in the park has been presented by Zoo, variety of reptiles have been presented to public.*
- *Re-sodded Carver Park Soccer / Football field.*
- *Administration of Events (Golf Tournament, Running of the Georges 5K race) to support Youth Scholarship Fund.*
- *It is planned to upgrade A/C units and public restrooms keyless entries 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, 1<sup>st</sup> Responders and the families who support them.
  - Promotion of Georgefest, Holiday Ice Skating, the Eustis Busker Festival, the Bikefest Music Festival, July 4<sup>th</sup> Celebration, Gospel Fest, Hispanic Fest, along with other great events such as First Fridays and the monthly car shows.
  - New events with new City Police Chief: Bike ride with Police Chief and Coffee with a cop events have been very popular in FY20-21.
  - 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 and maintain new sidewalks annually, in FY 2021-22 improvements are including new crossing flashlights.
  - 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 2019 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 character and charm of Eustis.**
- *To better communicate with City residents, Public Relations Specialist assisted in the new City website publishing that promotes new features for 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.*
  - *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.*
- *CRA purchased three large land blocks in the Downtown area, and it is in the redevelopment phase.*

**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.**
  - *Ferran Park improvements and beautification for the fourth phase of the City's signature lakefront destination is complete.*
  - *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.**
  - *Palmetto Park Phase II was completed in May 2019 receiving funding assistance from the Community Development Block Grant program.*
  - *The Avenue gateway has been improved.*
- (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 sewer replacement and Ardice/Rulem/ Kurk Improvements.*
  - *Northside and Southside Sewer slip lines are underway.*
  - *Rehabilitation completion of McDonald/Mary slip line.*
  - *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 2019-20.*

- *An engineering project 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.*
  - *City of Eustis three entrance signs were updated*
- (g) **Improve the maintenance and appearance of City properties and facilities.**
  - *Public Works has renovated City Chamber Room in the City Hall.*
  - *Recent City Hall improvements include exterior repainting, installation of a new roof, and pressure washing, second floor renovation.*
  - *Renovation of PD exterior and parking.*
  - *Ferran Park phase four upgrades.*
  - *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 425 business contacts per month with over 18,000 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.*
- *In FY 2021-22 City is planning to hire six more firefighter and paramedics to effectively cover 24 hours public safety service with 10 to 12 hours shifts.*
- *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 29 single-family permits and 4 multi-family-duplex permits between October 20 and August 2021.*
- *1,942 residential and commercial permits have been requested last year.*

**(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.*
- *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. City offers free tuition for some professions, offered by college.*

**(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 in 2019, permitting City residents the opportunity to acquire certain vacant property owned by the City and it is still in the progress.*
  - *The City/CRA has purchased three large land blocks in the City Downtown, the former Florida Hospital Waterman site. Currently, City is preparing these sites 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 Tournament”. Attract 2 major fishing events with weigh-ins at the City docks.**
  - *For fully activating the scenic waterfront, the City has authorized vendors to provide watercraft rental services for increased recreational opportunities.*

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

#### **Strategies:**

- (a) **Maintain financial viability of the City.**
  - *The proposed budget for FY 21/22 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 (annually) 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 engineering and improvements to the eastern wastewater plant.*
  - *City is in the planning to maintain new Umatilla Sewer Project.*
  - *The City is planning to replace 10 miles of old cast iron pipes.*
  
- (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.**
  - *Newly hired 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.*
  - *Planning to keep Aquatic Center all year round.*
  - *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 adjacent 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. Currently, 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 City Hall's City Chamber Room - full renovation, to ensure the City Chamber's meetings will be efficient for public, 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 2020/21 the City improved the pay plan by increasing COLA by 2% This same increase was given to all employees. This “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.*



## **Priorities and Issues**

### ***Priorities:***

- Improve City community public safety: New City Police Chief Craig Capri offered educational program for community youth support and involvement. Crime avoidance and prevention seminars are given throughout the year to businesses, civic groups, and other organizations.
- Fire Department needs to hire three more firefighters and three paramedics to insure 24 hours effective public safety service, covered with 10 to 12 hours shifts.
- Improve City's mobility: new roads and sidewalks construction, according to City Mobility plan. Resurfacing of existing roads is an annual priority for Public Works department as well.
- New Parks & Recreation Director Craig Dolan offers a wide variety of organized recreational programs and activities for adults and youth of all ages. Summer Camp 2021 youth program is a priority to occupy and take care of 5-11 children daily in July-August 2021, the same program will be offered in FY 2022.
- Community Redevelopment Agency offers variety of projects: development incentives for new construction: Downtown Development, Gateway improvements grants to encourage economic development and business investments within the City of Eustis.
- Increase COLA by 3% in FY 21-22 for all City employees.

### ***Issues:***

The City has many challenges as well as opportunities as we plan for future fiscal years.

- COVID -19, was one of major challenges in 2019 and 2020 that affected City revenues in FY2021 and upcoming FY 2022.
- Health insurance benefits for employees: the impact of COVID-19 on 2021 premiums insurance rates is approximately 3.7%, it is increasing health insurance City payments.
- Risk Management insurance is also rising its rates by 10%.
- More transfers from Water and Sewer Funds: \$300K more need to be transferred to meet City Commission approved decision to increase Fire department staff by six firefighters and paramedics.

Additional concern: as we look towards next year's budget and beyond, is in the need for more capital projects to serve the City community with water and sewer projects. Another immediate need is to optimize City budgeting and billing processes, that will help our employees become more productive and efficient in implementation in the City's budget book preparation and City customers' water billing.

In conclusion, Eustis has a robust strategic plan, achievable goals and an adopted budget that provides all necessary funding to implement the plan. Moreover, City has a professional staff that is eager to serve public. Two new City Commissioners started their terms in FY 20-21. City Commission is dedicated to serve our community and willing to work hard to make City of Eustis a best hometown in the Lake County.

## City of Eustis Performance Measures and Budget Trends

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

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.

Systematic approach of performance management will help in effectiveness and efficiency of City daily decisions making.

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 which is including Strategic Goals and Strategies).
- Frames its budgetary decisions based on results and outcomes that are directly linked to these specific goals and objectives (Annual City Budget Historical Data).
- Compares actual and projected results and outcomes and uses this analysis as a basis for identifying any adjustments that are needed (Annual Budgeting Process).
- Uses performance measures to monitor actual results and outcomes examples:

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

The five components of Performance Management System are defined as:

- *Visible Leadership* is the commitment of senior management to a culture of quality that aligns performance management practices with the organization's mission, regularly considers customer feedback, and enables transparency about performance between leadership and staff.
- *Performance Standards* are the establishment of organizational or system standards, targets, and goals to improve public service. Standards may be set based on national, state, or scientific guidelines, benchmarking against similar organizations, the public's or leaders' expectations, or other methods.
- *Performance Measurement* is the development, application, and use of performance measures to assess achievement of performance standards.
- *Reporting Progress* is the documentation and reporting of how standards and targets

are met, and the sharing of such information through appropriate feedback channels.

- **Quality Improvement** is the establishment of a program or process to manage change and achieve quality improvement in public health policies, programs, or infrastructure based on performance standards, measures, and reports.

**City of Eustis Performance Management System Framework: Figure 8**



Developing Performance Measurers:

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

Output Measures:

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

Outcome Measures:

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

Efficiency Measures:

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

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

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

## Budget Trends and City Financial Performance Analysis

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

Using the fiscal year 2018-2020 of actual budget, current trends are analyzed and forecasted through the fiscal year ending September 30, 2022.

Key assumptions include:

- *Water and Sewer Services Revenue growth 2.5% annually*
- *Other Revenues growth 2% annually*
- *Revenues from fines & forfeitures will remain flat.*
- *Cost of COLA adjustment 3%*
- *Operating cost due to services and commodities increase, grow by 3% annually*

**Table 9: City of Eustis Financial Performance with Estimated / Projected Data**

City Performance Measures	Meausure Type	Strategic Plan Goal	FY 2018 Actual	Change % 2018/2017	FY 2019 Actual	Change % 2019/2018	FY 2020 Actual	Change % 2020/2019	Change of Actual FY 2020/2018	Change % 2020/2018	FY 2021 Estimated	Change % 2021/2020	FY 2022 Projected	Change % 2022/2021
<b>Revenue</b>														
Governmental Activities	devel. perf.	Goal #3	18,821,101	5.69%	21,432,604	13.88%	21,255,411	-0.83%	2,434,310	12.93%	21,763,378	2.39%	21,791,307	0.13%
Business Activities	devel. perf.	Goal #3	12,409,912	2.89%	11,605,512	-6.48%	12,091,787	4.19%	(318,125)	-2.56%	12,757,490	5.51%	13,177,848	3.29%
<b>Total Revenue</b>			<b>31,231,013</b>	<b>8.58%</b>	<b>33,038,116</b>	<b>7.39%</b>	<b>33,347,198</b>	<b>3.36%</b>	<b>2,116,185</b>	<b>10.37%</b>	<b>34,520,868</b>	<b>7.90%</b>	<b>34,969,155</b>	<b>3.42%</b>
<b>Expenses</b>														
Governmental Activities	devel. perf.	Goal #3	19,931,610	0.04%	20,565,714	3.18%	22,474,190	9.28%	2,542,580	12.76%	22,889,082	1.85%	23,492,403	2.64%
Business Activities	devel. perf.	Goal #3	8,710,241	3.51%	9,044,822	3.84%	9,629,036	6.46%	918,795	10.55%	8,446,845	-12.28%	7,935,504	-6.05%
<b>Total Expenses</b>			<b>28,641,851</b>	<b>3.55%</b>	<b>29,610,536</b>	<b>7.02%</b>	<b>32,103,226</b>	<b>15.74%</b>	<b>3,461,375</b>	<b>23.30%</b>	<b>31,335,927</b>	<b>-10.43%</b>	<b>31,427,907</b>	<b>-3.42%</b>
<b>Net Position</b>														
Governmental Activities	devel. perf.	Goal #3	60,979,204	-2.64%	63,656,767	4.39%	64,252,848	0.94%	3,273,644	5.37%	63,127,144	-1.75%	61,426,048	-2.69%
Business Activities	devel. perf.	Goal #3	49,432,639	3.36%	50,182,656	1.52%	50,830,548	1.29%	1,397,909	2.83%	55,141,193	8.48%	60,383,537	9.51%
<b>Total Net Position</b>			<b>\$ 110,411,843</b>	<b>0.72%</b>	<b>\$ 113,839,423</b>	<b>5.91%</b>	<b>\$ 115,083,396</b>	<b>2.23%</b>	<b>4,671,553</b>	<b>8.20%</b>	<b>\$ 118,268,337</b>	<b>6.73%</b>	<b>\$ 121,809,585</b>	<b>6.81%</b>

City financial performance analysis have been includes five years: three years FY 2018-2020 with actual data and FY2021-2022 with estimated and projected data. Analysis reveal that starting at FY2018, City of Eustis had continuous growth in Revenue, Expenditures and a Total Net Position. All performance measurers are citywide and representig Goal #3 of Strategic City Plan - to provide quality, cost-effective public services.

Actual change between FY2018 and FY2020: in Revenue growth is 10.37%, in Expenses growth 23.30% and change in the Net Position is 8.20%. Healthy revenue growth means a stronger, more prosperous economy and expanded opportunities for our community - more jobs, higher wages, more money for governmental projects and overall government services. Total revenue growth helped to survive City economy at the time of COVID-19 pandemic along with federal aid. City Business activities as a rule have higher revenue as a result of City's charge for water services. Actual change between FY2019 and FY2020 shows lower 3.36% revenue growth, due to COVID-19 pandemic, City expenses at 15.74% growth and total Net Position is at 2.23% growth. Economic growth is more stable in estimated data for FY2021 and projected FY2022.

Overall, City financial performance and revenue growth indicating competent menagerial approach to City needs and current economic situation challenges.

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**Table 10: Departmental Performance Measures - Five Years**

Table 10 demonstrates Departmental Performance Measures data.

Data presents last three years of departmental services and programs actual data and FY2021-2022 estimated and projected data and % change.

Department Performance Measures	Measures Type	Strategic Plans' Goal	FY 2017-18 Actual	FY 2018-19 Actual	Change %	FY 2019-20 Actual	Change %	FY 2020-21 Estimated	Change %	FY 2021-22 Projected	Change %
<b>Public Safety</b>											
<i>Police</i>											
Community Related Adult and Youth Events (hours)	efficiency	Goal #3	290	350	21%	200	-43%	115	-43%	200	74%
Service Calls	devel. perf.	Goal #3	35,524	36,344	2%	40,981	13%	41,000	0%	41,000	0%
Number of Arrests	outcome	Goal #3	598	633	6%	548	-13%	550	0%	560	2%
<b>Total</b>			<b>36,412</b>	<b>37,327</b>	<b>3%</b>	<b>41,729</b>	<b>12%</b>	<b>41,665</b>	<b>-0.2%</b>	<b>41,760</b>	<b>0.2%</b>
<i>Fire</i>											
Emergency Service Calls	devel. perf.	Goal #3	992	1,113	12%	985	-12%	900	-9%	910	1%
Medical Calls	devel. perf.	Goal #3	3,329	3,171	-5%	2,648	-16%	2,500	-6%	2,600	4%
<b>Total</b>			<b>4,321</b>	<b>4,284</b>	<b>-1%</b>	<b>3,633</b>	<b>-15%</b>	<b>3,400</b>	<b>-6%</b>	<b>3,510</b>	<b>3%</b>
<b>Cultural Services &amp; Events</b>											
<i>Memorial Library</i>											
Volume of Collection	output	Goal #3	126,105	127,289	1%	102,232	-20%	120,000	17%	130,000	8%
Number of Items Circulated	efficiency	Goal #3	76,455	75,415	-1%	75,962	1%	76,000	0%	77,000	1%
Number of Virtual Visits	efficiency	Goal #3	67,336	74,248	10%	32,834	-56%	50,000	52%	55,000	10%
Responses to Reference Inquiries	devel. perf.	Goal #3	11,916	19,393	63%	7,139	-63%	15,000	110%	18,000	20%
Number of Adult Events	efficiency	Goal #3	27	132	389%	36	-73%	50	39%	75	50%
Number of Adult Events Participants	efficiency	Goal #3	105	664	532%	862	30%	900	4%	1,100	22%
Number of Youth Events	efficiency	Goal #3	217	192	-12%	55	-71%	80	45%	120	50%
Number of Youth Events Participants	efficiency	Goal #3	7,398	11,793	59%	7,123	-40%	8,000	12%	9,000	13%
Public Computer Sessions	outcome	Goal #3	70,005	50,000	-29%	15,064	-70%	45,000	199%	50,000	11%
Number of Patrons	efficiency	Goal #3	10,397	11,343	9%	8,075	-29%	10,000	24%	11,000	10%
<b>Total</b>			<b>369,961</b>	<b>370,469</b>	<b>0.1%</b>	<b>249,382</b>	<b>-33%</b>	<b>325,030</b>	<b>30%</b>	<b>351,295</b>	<b>8%</b>
<i>Parks &amp; Recreation</i>											
Number of Citizens Served	outcome	Goal #3	21,850	25,440	16%	13,484	-47%	18,000	33%	20,000	11%
Facility Rentals	outcome	Goal #3	1,368	1,416	4%	302	-79%	400	32%	600	50%
Swimming Pool Visits	efficiency	Goal #3	1,414	1,261	-11%	-	-100%	500	100%	1,000	100%
Swim Lessons	efficiency	Goal #3	148	165	11%	-	-100%	100	100%	120	20%
Lifeguard Certification Classes	outcome	Goal #3	7	4	-43%	-	-100%	2	100%	2	0%
Various Swim Practices	efficiency	Goal #3	221	211	-5%	616	192%	200	-68%	210	5%
Special Olympics Participants	efficiency	Goal #3	396	374	-6%	-	-100%	17	100%	100	488%
Senior Breakfast	efficiency	Goal #3	746	826	11%	338	-59%	473	40%	500	6%
Senior Teck Talk	efficiency	Goal #3	131	20	-85%	-	-100%	20	100%	20	0%
Family Fun Day	efficiency	Goal #3	450	350	-22%	-	-100%	200	100%	200	0%
Parent's Night Out	efficiency	Goal #3	116	83	-28%	23	-72%	14	-39%	20	43%
<b>Adult Activities</b>											
Basketball League Event	efficiency	Goal #3	35	29	-17%	-	-100%	30	100%	35	17%
Dog Obidience Classes Visits	efficiency	Goal #3	32	170	431%	-	-100%	50	100%	60	20%
Adult Zumba Class	efficiency	Goal #3	12	14	17%	-	-100%	15	100%	20	33%
Jazzercise	efficiency	Goal #3	12	-	-100%	-	0%	-	0%	-	0%
Teacher Workday	efficiency	Goal #3	-	-	0%	-	0%	23	100%	30	0%
<b>Youth Activities</b>											
Fun Zone Visits	efficiency	Goal #3	6,120	6,588	8%	4,021	-39%	4,000	-1%	4,500	13%
Summer Camp Visits	efficiency	Goal #3	2,476	2,287	-8%	571	-75%	653	14%	1,000	53%
Holiday Camp Visits	efficiency	Goal #3	272	224	-18%	124	-45%	2	-99%	50	3168%
Winter Break Camp Participants	efficiency	Goal #3	-	-	0%	124	100%	49	0%	100	0%
Spring Break Camp Participants	efficiency	Goal #3	-	-	0%	-	0%	74	100%	100	0%
Swim & Splash Pad Visits	efficiency	Goal #3	3,152	3,472	10%	1,392	-60%	1,400	1%	2,000	43%
Youth Sport Programs Visitors	efficiency	Goal #3	516	210	-59%	-	-100%	100	100%	150	50%
Kids Zumba Class	efficiency	Goal #3	35	59	69%	-	-100%	50	100%	60	20%
Summer Cooking Class	efficiency	Goal #3	12	14	17%	-	-100%	15	100%	20	33%
Student Holiday Participants	efficiency	Goal #3	105	107	2%	23	-79%	50	117%	60	20%
Youth Scholarship Golf Tournament	efficiency	Goal #3	61	64	5%	-	-100%	50	100%	50	0%
Lunch Kids	efficiency	Goal #3	-	-	0%	99	100%	100	1%	100	0%
Snack Kids	efficiency	Goal #3	-	-	0%	3,118	100%	3,000	-4%	3,000	0%
Dinner Kids	efficiency	Goal #3	-	-	0%	3,856	100%	3,500	-9%	3,500	0%
<b>Total</b>			<b>39,687</b>	<b>43,388</b>	<b>9%</b>	<b>28,091</b>	<b>-35%</b>	<b>33,087</b>	<b>18%</b>	<b>37,607</b>	<b>14%</b>

**Table 10 (Continuation): Departmental Performance Measures - Five Years**

Department Performance Measures	Measures Type	Strategic Plans' Goal	FY 2017-18 Actual	FY 2018-19 Actual	Change %	FY 2019-20 Actual	Change %	FY 2020-21 Estimated	Change %	FY 2021-22 Projected	Change %
<b>Development Services</b>											
<i>Building Services</i>											
New Single Homes	outcome	Goal #2	28	23	-18%	34	48%	40	18%	40	0%
New Commercial Buildings	outcome	Goal #2	4	11	175%	1	-91%	1	0%	1	0%
Inspections Conducted	outcome	Goal #2	5,114	5,114	0%	4,360	-15%	4,500	3%	4,600	2%
Permits Issued	outcome	Goal #2	2,262	1,694	-25%	1,942	15%	2,000	3%	2,100	5%
<b>Total</b>			<b>7,408</b>	<b>6,842</b>	<b>-8%</b>	<b>6,337</b>	<b>-7%</b>	<b>6,541</b>	<b>3%</b>	<b>6,741</b>	<b>3%</b>
<i>Development Services</i>											
Annexations	output	Goal #2	1	5	400%	7	40%	5	-29%	6	20%
Comprehensive Plan Map Amendments	output	Goal #2	1	5	400%	8	60%	5	-38%	6	20%
Site Plan Review	output	Goal #2	9	11	22%	7	-36%	8	14%	9	13%
Variance Requests	output	Goal #2	4	-	-100%	3	0%	3	0%	4	0%
Alcoholic Beverage License Processed	outcome	Goal #2	8	4	-50%	4	0%	5	25%	6	20%
Business Tax Application Processed	outcome	Goal #2	178	137	-23%	144	5%	140	-3%	145	4%
<b>Total</b>			<b>201</b>	<b>162</b>	<b>-19%</b>	<b>173</b>	<b>7%</b>	<b>166</b>	<b>-4%</b>	<b>176</b>	<b>6%</b>
<i>Code Enforcement</i>											
Inspections Conducted	outcome	Goal #2	4,754	3,771	-21%	4,360	16%	4,400	1%	4,500	2%
Code Violation Cases	outcome	Goal #2	1,292	3,478	169%	1,249	-64%	1,200	-4%	1,100	-8%
Courtesy Notices	outcome	Goal #2	836	597	-29%	801	34%	750	-6%	700	-7%
Violation Notices	outcome	Goal #2	476	290	-39%	389	34%	380	-2%	360	-5%
<b>Total</b>			<b>7,358</b>	<b>8,136</b>	<b>11%</b>	<b>6,799</b>	<b>-16%</b>	<b>6,730</b>	<b>-1%</b>	<b>6,660</b>	<b>-1%</b>
<b>Finance and Purchasing</b>											
<i>Finance</i>											
Monthly Payroll Checks	outcome	Goal #3	547	520	-5%	515	-1%	500	-3%	505	1%
Monthly Accounts Payable Checks	outcome	Goal #3	326	302	-7%	294	-3%	300	2%	310	3%
<b>Total</b>			<b>873</b>	<b>822</b>	<b>-6%</b>	<b>809</b>	<b>-2%</b>	<b>800</b>	<b>-1%</b>	<b>815</b>	<b>2%</b>
<i>Purchasing</i>											
Total Purchase Orders	outcome	Goal #3	780	672	-14%	832	24%	800	-4%	850	6%
Total Sealed Bids	outcome	Goal #3	10	12	20%	13	8%	13	0%	15	15%
<b>Total</b>			<b>790</b>	<b>684</b>	<b>-13%</b>	<b>845</b>	<b>24%</b>	<b>813</b>	<b>-4%</b>	<b>865</b>	<b>6%</b>
<b>Employee Services</b>											
<i>Human Resources</i>											
Number of Employees (FTR & PTE)	devel. perf.	Goal #3	233	235	1%	239	2%	239	0%	240	0%
Total Employment Applications	efficiency	Goal #3	813	1142	40%	829	-27%	900	9%	1,000	11%
Total Potential Employee Interviews	outcome	Goal #3	140	117	-16%	100	-15%	110	10%	115	5%
Skills Tests	outcome	Goal #3	52	39	-25%	47	21%	50	6%	50	0%
Total Recruitment	efficiency	Goal #3	43	47	9%	46	-2%	45	-2%	50	11%
<b>Total</b>			<b>1,281</b>	<b>1,580</b>	<b>23%</b>	<b>1,261</b>	<b>-20%</b>	<b>1,344</b>	<b>7%</b>	<b>1,455</b>	<b>8%</b>
<b>Facilities Services</b>											
<i>Public Works</i>											
Requests for Service	output	Goal #1	623	605	-3%	593	-2%	593	0%	593	0%
Park/Playground Requests for Service	output	Goal #1	1,565	1,650	5%	1,320	-20%	1,500	14%	1,550	3%
Length of Street Resurfaced	outcome	Goal #1	10,124	9,070	-10%	2,600	-71%	14,404	454%	30,220	110%
Length of Street Resealed	outcome	Goal #1	43,546	33,319	-23%	9,473	-72%	9,000	-5%	15,554	73%
Length of Maintained Sidewalks	outcome	Goal #1	5,332	1,888	-65%	3,335	77%	3,100	-7%	3,299	6%
Quantity of Stop Bars Installed	outcome	Goal #1	89	17	-81%	50	194%	60	20%	65	8%
Numbers of Street Lights Maintained	outcome	Goal #1	928	1,265	36%	1,265	0%	1,265	0%	1,265	0%
<b>Total</b>			<b>62,207</b>	<b>47,814</b>	<b>-23%</b>	<b>18,636</b>	<b>-61%</b>	<b>29,922</b>	<b>61%</b>	<b>52,546</b>	<b>76%</b>
<b>Water/Utilities</b>											
Number of Water Units Served	outcome	Goal #3	10,741	11,721	9%	11,946	2%	12,000	0%	12,050	0%
Average Daily Water Flow in Million Galons	outcome	Goal #3	2.91	3.19	10%	3.44	8%	3.50	2%	3.50	0%
<b>Total</b>			<b>10,744</b>	<b>11,724</b>	<b>9%</b>	<b>11,949</b>	<b>2%</b>	<b>12,004</b>	<b>1%</b>	<b>12,054</b>	<b>0%</b>
<b>Grand Total</b>			<b>541,243</b>	<b>533,232</b>	<b>-1%</b>	<b>369,644</b>	<b>-31%</b>	<b>461,501</b>	<b>25%</b>	<b>515,484</b>	<b>12%</b>

Departmental performance measures are directly connected to the City Strategic Plan goals, measures type and City mission :

*Strategic Plan Goal #1 To be a beautiful, livable city with a vibrant lakefront identity*

*Strategic Plan Goal #2 To expand the local economy*

*Strategic Plan Goal #3 To provide quality, cost-effective public services*

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

**Table 11: Measurers Summary by Department – Five Years**

FY 2017-18 Actual	Developing Performance	Output	Outcome	Efficiency	Total	Strategic Plan Goal	Change %	Strategic Plan Goal Data
Police	1	0	1	1	3	Goal #3	1%	36,412
Fire	2	0	0	0	2	Goal #3	22%	4,321
Memorial Library	1	1	1	7	10	Goal #3	-2%	369,961
Parks & Recreations	0	0	3	21	24	Goal #3	8%	39,687
Building Services	0	0	4	0	4	Goal #2	24%	7,408
Development Services	0	4	2	0	6	Goal #2	347%	201
Code Enforcement	0	0	4	0	4	Goal #2	137%	7,358
Finance	0	0	2	0	2	Goal #3	8%	873
Purchasing	0	0	2	0	2	Goal #3	41%	790
Human Resources	1	0	2	2	5	Goal #3	2%	1,281
Public Works	0	2	5	0	7	Goal #1	-2%	62,207
Public Works	0	0	2	0	2	Goal #3	1%	10,744
<b>Total</b>	<b>5</b>	<b>7</b>	<b>28</b>	<b>31</b>	<b>71</b>		<b>1%</b>	<b>541,243</b>

FY 2018-19 Actual	Developing Performance	Output	Outcome	Efficiency	Total	Strategic Plan Goal	Change %	Strategic Plan Goal Data
Police	1	0	1	1	3	Goal #3	3%	37,327
Fire	2	0	0	0	2	Goal #3	-1%	4,284
Memorial Library	1	1	1	7	10	Goal #3	0%	370,469
Parks & Recreations	0	0	3	20	23	Goal #3	9%	43,388
Building Services	0	0	4	0	4	Goal #2	-8%	6,842
Development Services	0	4	2	0	6	Goal #2	-19%	162
Code Enforcement	0	0	4	0	4	Goal #2	11%	8,136
Finance	0	0	2	0	2	Goal #3	-6%	822
Purchasing	0	0	2	0	2	Goal #3	-13%	684
Human Resources	1	0	2	2	5	Goal #3	9%	1,580
Public Works	0	2	5	0	7	Goal #1	-23%	47,814
Public Works	0	0	2	0	2	Goal #3	9%	11,724
<b>Total</b>	<b>5</b>	<b>7</b>	<b>28</b>	<b>30</b>	<b>70</b>		<b>-1%</b>	<b>533,232</b>

FY 2019-20 Actual	Developing Performance	Output	Outcome	Efficiency	Total	Strategic Plan Goal	Change %	Strategic Plan Goal Data
Police	1	0	1	1	3	Goal #3	12%	41,729
Fire	2	0	0	0	2	Goal #3	-15%	3,633
Memorial Library	1	1	1	7	10	Goal #3	-33%	249,382
Parks & Recreations	0	0	2	12	14	Goal #3	-35%	28,091
Building Services	0	0	4	0	4	Goal #2	-7%	6,337
Development Services	0	4	2	0	6	Goal #2	69%	173
Code Enforcement	0	0	4	0	4	Goal #2	-16%	6,799
Finance	0	0	2	0	2	Goal #3	-2%	809
Purchasing	0	0	2	0	2	Goal #3	24%	845
Human Resources	1	0	2	2	5	Goal #3	-20%	1,261
Public Works	0	2	5	0	7	Goal #1	-61%	18,636
Public Works	0	0	2	0	2	Goal #3	2%	11,949
<b>Total</b>	<b>5</b>	<b>7</b>	<b>27</b>	<b>22</b>	<b>61</b>		<b>-31%</b>	<b>369,644</b>

FY 2020-21 Estimated	Developing Performance	Output	Outcome	Efficiency	Total	Strategic Plan Goal	Change %	Strategic Plan Goal Data
Police	1	0	1	1	3	Goal #3	-0.2%	41,665
Fire	2	0	0	0	2	Goal #3	-6%	3,400
Memorial Library	1	1	1	7	10	Goal #3	30%	325,030
Parks & Recreations	0	0	3	26	29	Goal #3	18%	33,086
Building Services	0	0	4	0	4	Goal #2	3%	6,541
Development Services	0	4	2	0	6	Goal #2	-4%	166
Code Enforcement	0	0	4	0	4	Goal #2	-1%	6,730
Finance	0	0	2	0	2	Goal #3	-1%	800
Purchasing	0	0	2	0	2	Goal #3	-4%	813
Human Resources	1	0	2	2	5	Goal #3	7%	1,344
Public Works	0	2	5	0	7	Goal #1	61%	29,922
Public Works	0	0	2	0	2	Goal #3	1%	12,004
<b>Total</b>	<b>5</b>	<b>7</b>	<b>28</b>	<b>36</b>	<b>76</b>		<b>25%</b>	<b>461,501</b>

FY 2021-22 Projected	Developing Performance	Output	Outcome	Efficiency	Total	Strategic Plan Goal	Change %	Strategic Plan Goal Data
Police	1	0	1	1	3	Goal #3	0.2%	41,760
Fire	2	0	0	0	2	Goal #3	3%	3,510
Memorial Library	1	1	1	7	10	Goal #3	8%	351,295
Parks & Recreations	0	0	3	26	29	Goal #3	14%	37,607
Building Services	0	0	4	0	4	Goal #2	3%	6,741
Development Services	0	4	2	0	6	Goal #2	6%	176
Code Enforcement	0	0	4	0	4	Goal #2	-1%	6,660
Finance	0	0	2	0	2	Goal #3	2%	815
Purchasing	0	0	2	0	2	Goal #3	6%	865
Human Resources	1	0	2	2	5	Goal #3	8%	1,455
Public Works	0	2	5	0	7	Goal #1	76%	52,546
Public Works	0	0	2	0	2	Goal #3	0%	12,054
<b>Total</b>	<b>5</b>	<b>7</b>	<b>28</b>	<b>36</b>	<b>76</b>		<b>12%</b>	<b>515,484</b>

**Table 12: Measures by Department Summary Analysis**

Department Performance Measures Summary	FY 2018 Actual		FY 2019 Actual		FY 2020 Actual		FY 2021 Estimated		FY 2022 Projected		Strategic Plan Goal Data Change							
	Strategic Plan Goal Data	Change %	Strategic Plan Goal Data	Change %	Strategic Plan Goal Data	Change %	Strategic Plan Goal Data	Change %	Strategic Plan Goal Data	Change %	2020/2018	% 2020/2018	2020/2019	% 2020/2019	2021/2020	% 2021/2020	2022/2021	% 2022/2021
Police	36,412	1%	37,327	3%	41,729	12%	41,665	-0.2%	41,760	0.2%	5,317	15%	4,402	12%	(64)	0%	95	0%
Fire	4,321	22%	4,284	-1%	3,633	-15%	3,400	-6%	3,510	3%	(688)	-16%	(651)	-15%	(233)	-6%	110	3%
Memorial Library	369,961	-2%	370,469	0%	249,382	-33%	325,030	30%	351,295	8%	(120,579)	-33%	(121,087)	-33%	75,648	30%	26,265	8%
Parks & Rec.	39,687	8%	43,388	9%	28,091	-69%	33,086	-100%	37,607	0%	(11,596)	-29%	(15,297)	-35%	4,995	18%	4,521	14%
Building Services	7,408	24%	6,842	-8%	6,337	-7%	6,541	3%	6,741	3%	(1,071)	-14%	(505)	-7%	204	3%	200	3%
Development Serv.	201	347%	162	-19%	173	69%	166	-4%	176	6%	(28)	-14%	11	7%	(7)	-4%	10	6%
Code Enforcement	7,358	137%	8,136	11%	6,799	-16%	6,730	-1%	6,660	-1%	(559)	-8%	(1,337)	-16%	(69)	-1%	(70)	-1%
Finance	873	8%	822	-6%	809	-2%	800	-1%	815	2%	(64)	-7%	(13)	-2%	(9)	-1%	15	2%
Purchasing	790	41%	684	-13%	845	24%	813	-4%	865	6%	55	7%	161	24%	(32)	-4%	52	6%
Human Resources	1,281	2%	1,580	9%	1,261	-20%	1,344	7%	1,455	8%	(20)	-2%	(319)	-20%	83	7%	111	8%
Public Works	72,951	-2%	59,538	10%	30,585	-1%	41,926	2%	64,600	1%	(42,366)	-58%	(28,953)	-49%	11,341	37%	22,674	54%
<b>Total</b>	<b>541,243</b>	<b>1%</b>	<b>533,232</b>	<b>-1%</b>	<b>369,644</b>	<b>-31%</b>	<b>461,501</b>	<b>25%</b>	<b>515,484</b>	<b>12%</b>	<b>(171,599)</b>	<b>-31.70%</b>	<b>(163,588)</b>	<b>-13.45%</b>	<b>91,857</b>	<b>39.45%</b>	<b>53,983</b>	<b>12%</b>

**City Departmental Performance Analysis**

Five years of actual data FY 2018-2020 and FY 2021-2022 estimated and projected data of departmental performance measures have been analysed - Table 10 and Table 11.

Comparing actual FY 2018/2020 data, overall departmental performance went down by 31.7%, due to COVID-19 pandemic, performance of data for every department went, except Police department, it increased by 15%. The difference in departmental performance in FY 2019/2020 is a little better, the decrease in performance is only 13.45% and Police department increase was only 12%, economic situation, due to COVID -19 was slightly improving. In FY 2021 City is expending 39.45% performance increase, especially at Public Works 37% and Memorial Library 30% increase. Human Resources department started hiring employees again, increase in HR performance by 7%. Parks and Recreation department increased their programs and events, increase by 18%, Building Services show increase by 3%, more building permits requested. The rest of departments are showing slight increase in previous year's numbers as well. Projected FY 2022 shows 12% increase overall, in comparison with FY 2021 with continuing increase in Public Works 54% and Parks and recreation 14% departments.

City of Eustis economy is recovering from COVID -19 pandemic impact, and it might take next two years, to be able to bring departmental performance to FY 2018 level of service.

## 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 2021-22 through Fiscal Year 2023-26 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 considering the governmental service objectives and financial challenges.

City of Eustis identifies two major long-range goals:

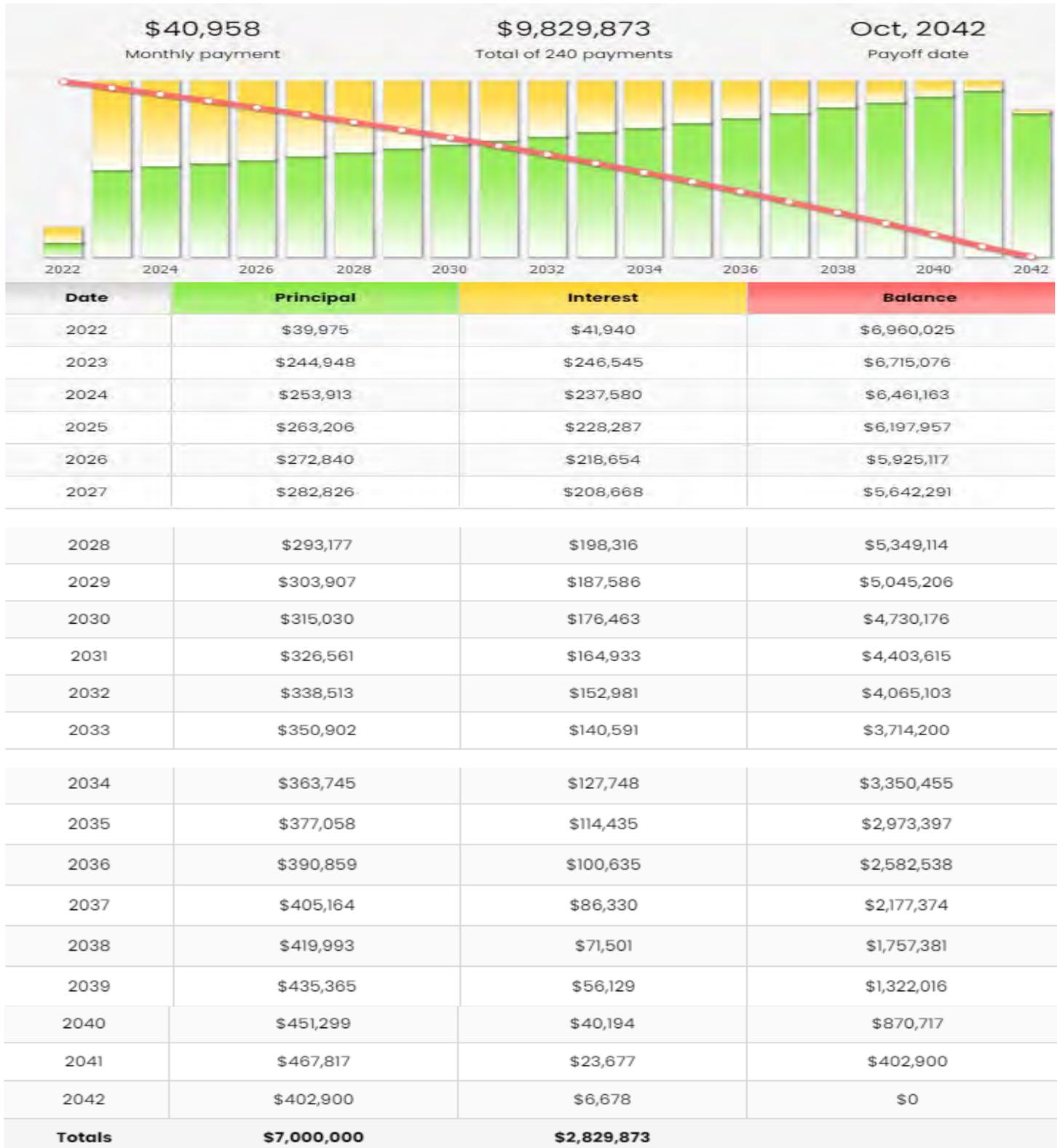
1. In FY2021-22 or FY2022-23 – Five - year stormwater utility rates are planned to increase, according to study performed in FY 2020, performed by City of Eustis Finance Department, to ensure that City's stormwater utility rates meet City's annual revenue requirements, support Capital Improvements Plan projects and supports the current level of national utility rates as well as Lake County local rates. Current stormwater utility rate is \$6 for residents and \$ commercial rate is \$12. Rates haven't been changed since FY 2000.
2. In FY2022-23 City is planning Main Waste Water Plant expansion, this project is included in FY2022-26 Capital Improvements Plan. To meet project requirements, City is planning \$7,000,000 Municipal Bond issuance. Due to massive fiscal pressures stemming from the COVID-19 pandemic, tax impact and to meet general bond obligations and to minimize call, credit, interest rate, liquidity and inflation risks City of Eustis will need to conduct research of possible infrastructure federal assistance or grants options.
3. The Florida Division of Emergency has set American Rescue Plan for COVID-19 recovery and infrastructure development. The City of Eustis anticipates to receive in FY 2021-23 the amount of \$10,669,685. The dates of emergency funds receiving haven't been determined yet.

**Table 13: City of Eustis Outstanding Business Activity Debt Service as of 09/30/2020**

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Business Type Activities:</b>				
<b><u>Revenue Bonds</u></b>				
Water & Sewer Revenue				
Bonds, Series 2016	\$ 6,865,000	\$ -	\$ (295,000)	6,570,000
Unamortized Bond Premium - 2016	428,988	-	2,759	426,229
<b>Subtotal</b>	<b>\$ 7,293,988</b>	<b>\$ -</b>	<b>\$ (292,241)</b>	<b>\$ 6,996,229</b>
<b><u>Notes Payable - Direct Borrowing:</u></b>				
State Revolving Note Agreement SRF 507010P	564,219	-	(373,439)	190,780
State Revolving Note Agreement SRF 350302	3,456,604	-	(226,371)	3,230,233
State Revolving Note Agreement SRF 350300	202,566	-	(13,383)	189,182
<b>Subtotal</b>	<b>\$ 4,223,389</b>	<b>-</b>	<b>\$ (613,193)</b>	<b>\$ 3,610,196</b>
<b><u>Notes Payable - Direct Placement:</u></b>				
Note Payable - 2017	1,083,300	-	(361,100)	722,200
<b>Subtotal</b>	<b>\$ 1,083,300</b>	<b>-</b>	<b>\$ (361,100)</b>	<b>\$ 722,200</b>
<b>Total Revenue Bonds and Notes</b>	<b>\$ 12,600,677</b>	<b>-</b>	<b>\$ (1,266,534)</b>	<b>\$ 11,328,625</b>
<b><u>Other Liabilities</u></b>				
Total OPEB Obligation	491,561	97,173	-	588,734
Net Pension Liability	365,300	85,784	(5,460)	445,624
Compensated Absences	412,351	244,218	(237,768)	418,801
<b>Total Other Liabilities</b>	<b>\$ 1,269,212</b>	<b>\$ 427,175</b>	<b>\$ (243,228)</b>	<b>\$ 1,453,159</b>
<b>Total Business Type Activities</b>	<b>\$ 13,869,889</b>	<b>\$ 427,175</b>	<b>\$ (1,509,762)</b>	<b>\$ 12,781,784</b>

City's debt to income ratio (DTI) is 37% that is above the mid of range of healthy borrowing ability of 28-36%. A debt-to-income ratio is a finance measure that compares the amount of debt to overall revenue. Current City's financial stability defines borrowing capacity of \$1,172,690 annually, for next five years that will allow City issuance of planned SRF Loan in FY22-23.

**Figure 9: Annual Payment Schedule on Projected New \$7,000,000 SRF Loan in FY 2022**  
**(3.6% interest rate, 20 years lending term)**

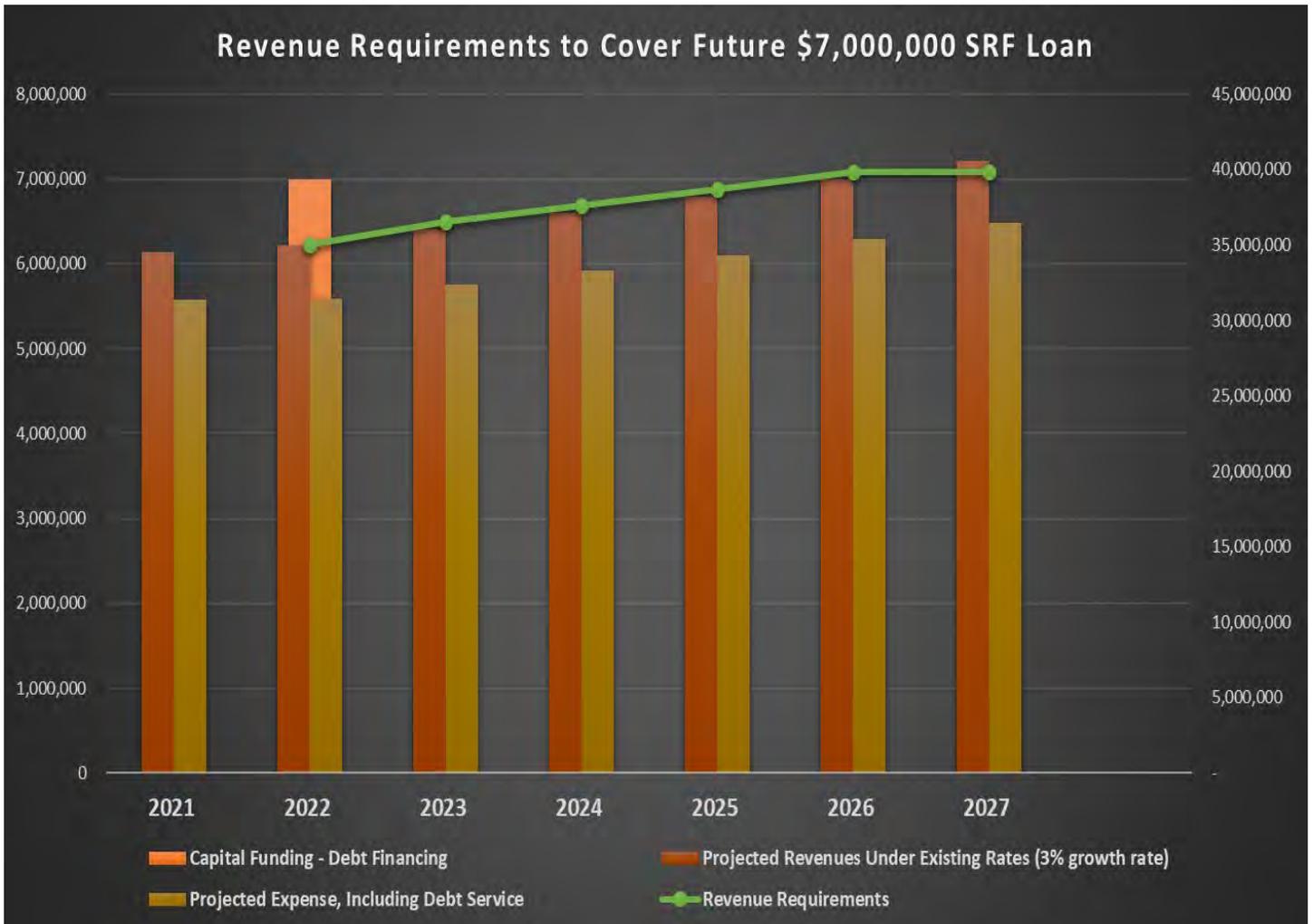


**Table 14: Projected Annual Debt Service on Existing SRF Loans FY 2022-2026**

Debt Description			Fiscal Year Ending September 30, 2020					Total
			2022	2023	2024	2025	2026	
SRF Loan 2012	1.29%	350300	18,324	18,324	18,324	18,324	18,324	91,620
SRF Loan 2016	3.21%	242870	551,056	553,456	550,256	551,656	551,006	2,757,430
SRF Loan	1.37%	350302	315,461	315,461	315,461	315,461	315,461	1,577,305
SRF Loan	1.79%	48464	361,100	-	-	-	-	361,100
SRF Loan (Projected) \$7,000,000	3.60%	N/A	81,915	491,493	491,493	491,493	491,493	2,047,887
<b>Total</b>			<b>1,327,856</b>	<b>1,378,734</b>	<b>1,375,534</b>	<b>1,376,934</b>	<b>1,376,284</b>	<b>6,835,342</b>

Chart below defines that \$7,000,000 future SRF loan revenue requirements to cover principal and interest payments, will be met by FY 2026 if annual revenue growth will be at the same 3% level.

**Figure 10:**







# City of Eustis

## Fiscal Year 2021-22 Adopted Budget

### Budget Overview

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

#### Policy Document

The Adopted Budget 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, 2021 and extending to September 30, 2022.

#### 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 2021-22 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 Annual Comprehensive Financial Report (ACFR).

### **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 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 fully strives to diversify its revenue base 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 hearing held during the first and last scheduled City Commission meeting each September. Upon final adoption, the budget is in effect for the fiscal year, with the amounts stated therein being appropriated to the objects and purposes named therein.

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

### **Budget Amendments**

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

## **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 2021-22 Budget Calendar At-A-Glance, which provides the reader with condensed information regarding the specific functions and deadlines in the budgetary process that are defined to meet all State and City budgetary adoption requirements.

## **Budget Document Organization**

The budget document is organized in the following sequential parts:

1. **Table of Contents**

2. **City Manager's Message-Transmittal Letter**

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 the City's funds.

## **10. Expenditures – Departmental Details**

Department budgets support the goals and objectives established by the City Commission. Each departmental section provides detailed personal services, operating expenditures, and capital outlay by departmental division line items. The capital outlay schedule includes both additional new items as well as replacement items.

## **11. Glossary**

This section defines technical terms related to finance and accounting, as well as non- financial terms related to the City.

### **Financial Structure**

A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein that are segregated for carrying on specific activities or attaining certain major objectives in accordance with special regulations, restrictions, or limitations. Appropriated funds are segregated by governmental funds and enterprise funds. Governmental funds are used to account for most of the City's tax-supported activities. Enterprise funds are used by the City to account for revenue sources derived from fees charged to third parties to provide for ongoing operating and capital needs. The City has fiduciary funds which are not budgeted as these resources are held by the government as a trustee and cannot be used to support the government's own programs.

### **Governmental-Type Funds**

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

#### **General Fund**

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

#### **Special Revenue Funds**

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

**Street Improvement Fund** – To account for monies received from motor fuel gas tax sources with the sole purpose of maintenance of the streets and right-of-way within the city.

**Community Redevelopment Trust Fund** – To account for the financial resources and expenditures of the City's special taxing district identified in the Community Redevelopment District.

**Building Services Fund** – To account for revenues generated by construction permit fees and expenditures resulting from enforcement of the Florida Building Code.

**Stormwater Utility Revenue Fund** – 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 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.

### **FY21-22 Adopted Budget Development**

This section describes the major sources of revenues and expenditures, along with trends utilized in developing the FY 2021-22 Adopted Budget. The City maintains a balanced budget approach in compliance with sec. 166.029 F. S. in which the amount available from taxation and other sources, including balances brought forward from prior fiscal years, must equal the total appropriations for expenditures and reserves. The General Fund, special revenue, and capital projects funds’ limited revenue sources expenditures have been allocated within the depth of the resources provided to maintain the balanced budget with limited reliance on fund balance reserves, in accordance with existing policy.

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

#### **Financial Forecast**

To develop the five (5) year financial forecast, the following areas were reviewed:

- The City’s current year budget consumption.
- Trend analysis 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:

**Table 15:**

Major Revenues - Citywide	FY 21-22 Budget	Inc.	FY 22-23 Forecast	Inc.	FY 23-24 Forecast	Inc.	FY 24-25 Forecast	Inc.	FY 25-26 Forecast
Water & Sewer Sales	12,184,490	2%	12,428,180	2%	12,676,743	2%	12,930,278	2%	13,188,884
Ad Valorem Taxes	9,097,441	3%	9,370,364	3%	9,651,475	3%	9,941,019	3%	10,239,250
Water & Sewer R&R	4,188,050	2%	4,271,811	2%	4,357,247	2%	4,444,392	2%	4,533,280
Utility Taxes	2,840,000	2%	2,896,800	2%	2,954,736	2%	3,013,831	2%	3,074,107
Sales Taxes	2,190,000	3%	2,255,700	3%	2,323,371	3%	2,393,072	3%	2,464,864
Franchise Fees	1,803,000	2%	1,839,060	2%	1,875,841	2%	1,913,358	2%	1,951,625
<b>Total</b>	<b>32,302,981</b>		<b>33,061,915</b>		<b>33,839,414</b>		<b>34,635,951</b>		<b>35,452,011</b>

## Taxes

### **Ad Valorem Taxes – General Fund**

Ad Valorem taxes are budgeted at \$9,097,441, and are collected by the Lake County Tax Collector's office. Most of the tax collections occur from November through March. Tax bills are mailed in November, becoming due March 31, with a sliding discount rate for early payment beginning in November. Collections are calculated by multiplying the City's adopted millage rate for every \$1,000 of taxable property value. The City's millage rate is adopted by City Commission each budget year, with the established rate predicated upon desired revenue generated (within statutory limitations) based on the gross taxable value of real and personal property as certified by the County Property Appraiser. The proposed millage rate for fiscal year 2022 is 7.5810. Eustis is included in the Orlando Metropolitan Statistical Area, one of the fastest growing in the nation. Additionally, City leadership has instituted further pro-growth measures such as development incentives, impact fee waiver programs, annexations, and business recruitment strategies; as well as marketing, community engagement, livability and tourism events. These factors have assisted in producing an average historic annual taxable value increase for the last four years. The City will explore any combination of efficiency/cost reduction measures, enhancements in other revenue streams, and continued pro-growth policy to maintain long-term financial health. Additionally, the City will continue to benefit from its exceptional climate, geography, small-town charm, and inclusion in a rapidly growing metro area, which will contribute to healthy growth in the tax base for decades to come.

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

Franchise fees and utility service taxes are budgeted at a total of \$1,803,000. They are collected from customers by public service providers and remitted to the City monthly except for 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 axes are based on a percentage of service cost. Electricity is by far the biggest generator of utility tax and franchise

fee revenue with telecommunications coming in second. This revenue stream 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 \$74,700 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 \$547,700 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 \$1,314,407. 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 2022 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 \$608,149 are 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 fully attempts to utilize grant funding to supplement its limited resources possible as an additional revenue source. As this revenue is unknown and based on grant awards, the budget is appropriated upon grant acceptance.

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

#### *Stormwater Utility Fund and Water & Sewer Utility Revenue Fund*

Budgeted Stormwater revenue of \$860,560 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 \$12,184,490. 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. Before June 1, 2021, the City Commission adopted a new ordinance setting forth procedures for establishing water service rate charges for next five years. The irrigation and reclaimed water component of the revenue stream can fluctuate significantly based on seasonal wet or drought cycles and the disruption of lawn maintenance routines caused by hurricanes and vegetative debris accumulation. Total projected Utility revenues for FY 2022 are \$12,399,790.

**Other Charges for Services:**

*General Fund*

Estimates for revenues generated from Parks and Recreation activities of \$171,000 are provided by the Parks and Recreation division based on planned classes and events for the upcoming year and is budgeted in the General Fund.

**Fines & Forfeitures:**

*General Fund*

Various fines and forfeitures are conservatively budgeted at \$47,600, based on historical trends. Court fines, and code violations comprise most of the fines levied. Conservative estimates are the best method for budgeting this revenue as the amount collected from year to year fluctuates significantly and does not follow a defined trend.

**Miscellaneous Revenues:**

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

Interest earnings are conservatively budgeted among the appropriate funds. Interest rates are now beginning to tick higher as the economy improves, though this source will continue to be categorized as a minor revenue with high volatility. The City invests excess funds according to the Investment Policy to attain higher interest earnings than those earned in a traditional bank. This revenue forecast is based on projected cash and investment balances and anticipated interest rates. Rents collected from leases to wireless companies for use of water towers as a cellular phone tower transmission area are based on existing contract values. This revenue source has leveled-off in recent years as wireless companies implement new technologies. All General Fund miscellaneous revenues are conservatively budgeted at \$608,149. 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 \$2,300,000. The funding was increased by \$300,000 of anticipated \$2,000,000. City Commission decided to add six additional positions for the Fire Department staff with six firefighters' positions to effectively cover 24 hours public safety service with 10 to 12 hours shifts. 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 \$486,532 based on preliminary taxable values as provided by the Lake County Property Appraisers office.

## **Expenditures**

For FY 2022, the City was able to budget a 3% salary increase for all employees. This equates to an increase in salary, tax, and benefit costs of \$330,614 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 \$58,518. Public safety pensions are anticipated to increase modestly in FY 2022 by approximately \$103,717. Also, general liability, worker's comp, and property insurance is expected to increase by 10% resulting in a citywide increase of \$155,800. Operating supplies and services are budgeted based on need and with the Consumer Price Index escalation factor in mind – traditionally 2-3%. Finally, Capital Improvement Projects expenditures are increased in FY 2021-22, especially in the Water & Sewer R&R Funds. Overall expenditures increased by \$2,052,045 from the prior year budget, due to the capital improvements projects limitations and decrease in the prior fiscal year and stable revenue growth. 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.

### **Capital Planning & Budget**

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

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

The Capital Budget funds major improvements to City facilities and infrastructure, and is based on the first year of needs in the five-year FY2022-26 Capital Improvements Program Plan (CIP), it is also included anticipated operating costs associated with significant capital maintenance and improvements, example is Community Center landscaping and Floating Dock repairs in FY 2021-22.

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

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

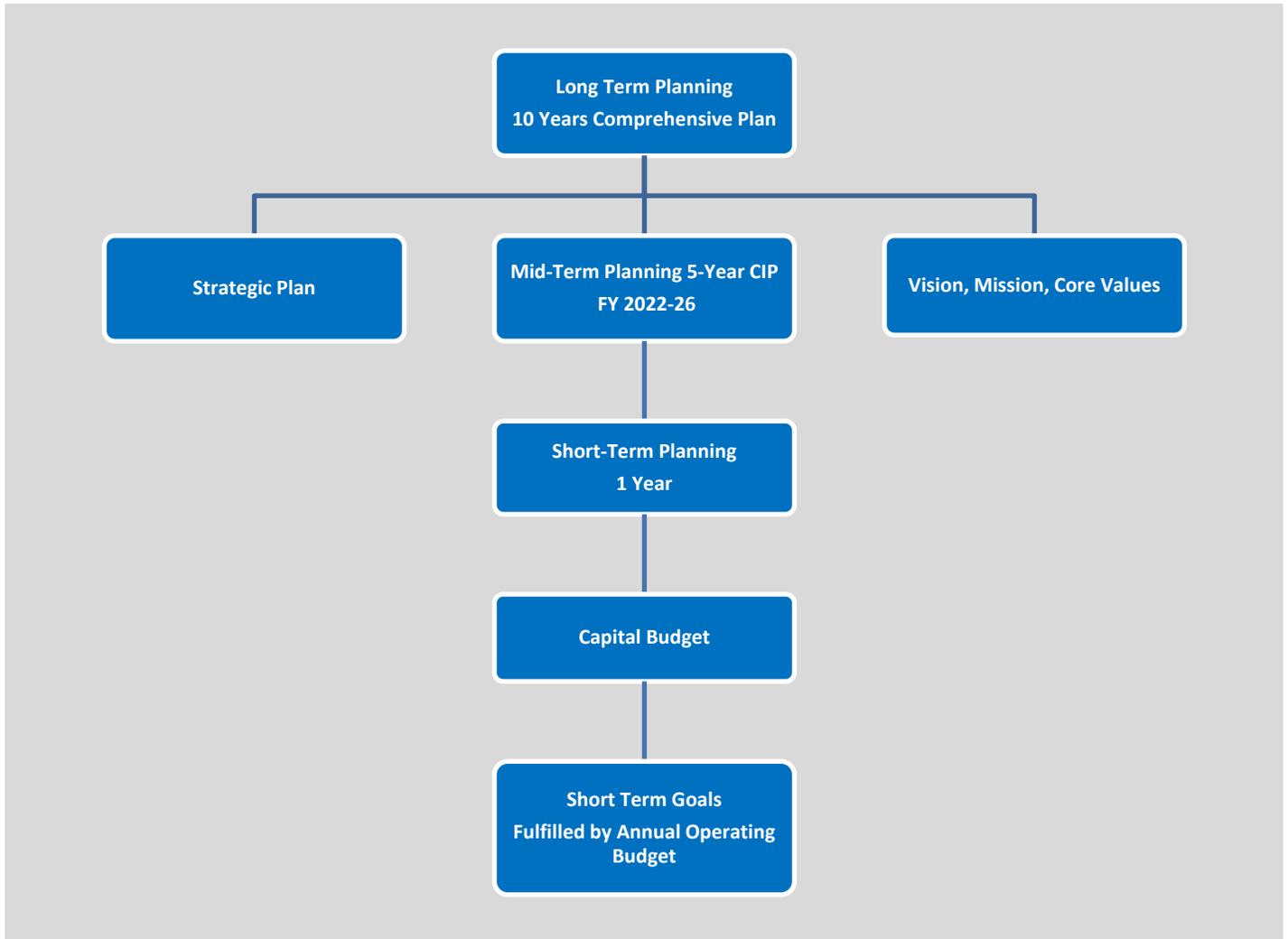
CIP is an annually revised document that guides the City's investments in public facilities and infrastructure during a five-year time horizon.

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

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

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**Figure 15: City Budget Planning Process Hierarchy**



Expected anticipated impact from capital expenditures to debt service and maintenance costs is presented in the Table 2.

Table demonstrates that capital expenditures are including anticipated costs associated with significant capital maintenance, improvements and debt service. Total capital projects include \$812,950 of Other Operating Costs and \$1,981,597 of Debt Service. Other operating Costs are lowering maintenance and improvements costs.

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**Table 16: City of Eustis  
Operating Capital Assets Summary FY 2021-2022**

DEPARTMENTAL OPERATING CAPITAL ASSETS SUMMARY (Items of at least \$5,000 with a useful life of one or more years)						
as of August 2021						
Fund	Department	Program	Account	Item Description	Budget	Actual
General Fund (001)	Police (521)	Uniform Patrol (2110)	Machinery & Equip (6064)	CCTV System	19,000	18,790
General Fund (001)	Police (521)	Uniform Patrol (2110)	Machinery & Equip (6064)	Replace control Station Combiner	8,173	8,173
General Fund (001)	Police (521)	Criminal Investigation (2120)	Machinery & Equip (6064)	Radio Frequency Identification System	9,500	6,500
General Fund (001)	Police (521)	Communications (2130)	Machinery & Equip (6064)	Installation of New Radios	-	10,337
General Fund (001)	Fire (522)	Fire Suppression (2220)	Machinery & Equip (6064)	Boat Motor	27,000	12,212
General Fund (001)	Public Works - Trans. (541)	Maintenance (4900)	Machinery & Equip (6064)	Crimping Machine	6,000	5,034
General Fund (001)	Library (571)	Public Services (7120)	Machinery & Equip (6064)	Replace Library Staff Computers	10,000	-
General Fund (001)	Parks & Recreation (572)	Facility Rental (7310)	Machinery & Equip (6064)	Replace Refrigerator	7,000	-
General Fund (001)	Parks & Recreation (572)	Facility Rental (7310)	Machinery & Equip (6064)	Roofing Repairs	62,000	31,200
General Fund (001)	Parks & Recreation (572)	Facility Rental (7310)	Machinery & Equip (6064)	Replace Commercial Ice Machine	6,000	3,777
General Fund (001)	Parks & Recreation (572)	Facility Rental (7310)	Machinery & Equip (6064)	Replace AC	9,000	6,340
General Fund (001)	Parks & Recreation (572)	Athletic & Rec. Prog. (7320)	Machinery & Equip (6064)	Sports Field Scoreboard	18,000	-
General Fund (001)	Public Works - Gen. (517)	Non-Departmental (8600)	Miscellaneous Prog. (6007)	Commission Chamber Improvements	30,465	24,854
<b>General Fund Total</b>					<b>212,138</b>	<b>127,216</b>
Water & Sewer Fund (040)	Public Service (536)	Administration (3100)	Machinery & Equip (6064)	Software Updates	11,500	10,821
Water & Sewer Fund (040)	Public Service (536)	Customer Service (3120)	Machinery & Equip (6064)	Carpeting for WCS Building	28,300	-
Water & Sewer Fund (040)	Water (533)	Administration (3300)	Machinery & Equip (6064)	Security Cameras With Storage	24,000	-
Water & Sewer Fund (040)	Water (533)	Water Treatment (3310)	Improv. O/T Buildings (6063)	CR44 WTP Pump #1 Repairs	9,320	-
Water & Sewer Fund (040)	Water (533)	Water Treatment (3310)	Machinery & Equip (6064)	New Treatment Truck	24,000	23,857
Water & Sewer Fund (040)	Water (533)	Distribution (3320)	Machinery & Equip (6064)	Portable Rumble Strips	12,370	12,370
Water & Sewer Fund (040)	Water (533)	Distribution (3320)	Machinery & Equip (6064)	Walk Behind Trencher & Air Cool Motor	20,325	20,325
Water & Sewer Fund (040)	Water (533)	Ground Maint. (3330)	Machinery & Equip (6064)	New 72" Turf Tiger Mower (2)	25,822	25,177
Water & Sewer Fund (040)	Water (533)	Eastern Water Sys. (3360)	Improv. O/T Buildings (6063)	Hydro Tank Painting - Red Tail	8,350	8,350
Water & Sewer Fund (040)	Water (533)	Eastern Water Sys. (3360)	Improv. O/T Buildings (6063)	Hydro Tank Repairs - Heathrow	7,250	7,250
Water & Sewer Fund (040)	Wastewater (535)	Coll & Lift Station (3510)	Machinery & Equip (6064)	4G Modem Upgrades - Lift Station Communicat	21,250	-
Water & Sewer Fund (040)	Wastewater (535)	Wastewater Treatment (3520)	Machinery & Equip (6064)	Internal Recycle Pump	24,000	24,104
Water & Sewer Fund (040)	Wastewater (535)	Wastewater Treatment (3520)	Machinery & Equip (6064)	Anoxic Mixers	14,000	12,326
Water & Sewer Fund (040)	Wastewater (535)	Wastewater Treatment (3520)	Machinery & Equip (6064)	Limitorque QX-2 Actuators (2)	13,200	10,239
Water & Sewer Fund (040)	Wastewater (535)	Reclaimed (3540)	Machinery & Equip (6064)	60" Zero Turn Mower	13,500	10,826
<b>Water &amp; Sewer Revenue Fund Total</b>					<b>257,187</b>	<b>165,645</b>
<b>GRAND TOTAL</b>					<b>469,325</b>	<b>292,862</b>

**Table 17: FY 2021-22 Operating Budget Impact by Capital Expenditures CIP**

FY 2021-22 Capital Improvements Plan/Budget Department/Project Title Capital Purchases	Annual Operating Budget Impacts				
	Appropriation	Personal Services Costs	Other Operating Costs	Debt Service Costs	Total
<b>General Fund</b>					
Fire / FS 22 New Security Cameras	3,000	-	-	-	-
Fire / Small Equipment	10,000	-	10,000	-	10,000
Parks & Rec. / Selleen Tot Lot New Playground Equipment	20,000	-	-	-	-
Parks & Rec. / Public Restroom Lock Authomation	9,000	-	-	-	-
Parks & Rec. / Fitness Center New Equipment	22,000	-	-	-	-
Parks & Rec. /Carver Park A/C Unit Replacement	18,000	-	18,000	-	18,000
<b>General Fund Total</b>	<b>82,000</b>	<b>-</b>	<b>28,000</b>	<b>-</b>	<b>28,000</b>
<b>Sales Tax Fund</b>					
PW / Building Improvements	85,000	-	-	-	-
PW / Kayak Launch	85,000	-	-	-	-
Finance / City Computer Upgrade Program	50,000	-	-	-	-
Police / Vehicles Replacement	200,000	-	-	-	-
Police / New Equipment	77,500	-	-	-	-
Fire / Boat New	50,000	-	-	-	-
Fire / FS 22 Generator Replacement	25,000	-	25,000	-	25,000
Fire / Chief New Vehicle	65,000	-	-	-	-
Fire / Pierce Ladder Truck Debt Service	170,992	-	-	170,992	170,992
Fire / Pumper Engine Replacement Debt Service	94,578	-	-	94,578	94,578
Stormwater / Trackhoe Replacement	250,000	-	-	-	-
PW / Crossing Magnolia Ave Dewey-Palmetto	50,000	-	-	-	-
PW / Sidewalk Project	103,500	-	-	-	-
PW / Street Sealing	54,000	-	-	-	-
PW / Street Resurfacing	449,921	-	-	-	-
PW / Large Fork Lift New	100,000	-	-	-	-
PW / F-150 Pickup Truck	30,000	-	-	-	-
PW / Eustis Mobilty New Sidewalks	57,500	-	-	-	-
PW / Dump Truck Replacement	80,000	-	-	-	-
PW / Crossing Flashing Lights	30,000	-	-	-	-
Parks & Rec. / Admin Vehicle Replacemnt	25,000	-	-	-	-
Parks & Rec. / Aquatic Center Perimeter New Fencing	30,000	-	-	-	-
Parks & Rec. / Heater Replacement and Pool Blanket	25,000	-	25,000	-	25,000
Parks & Rec. / PA System & Shade Structure	25,000	-	-	-	-
Parks & Rec. / PA System & Shade Structure	30,000	-	20,000	-	20,000
<b>Sales Tax Fund Total</b>	<b>2,242,991</b>	<b>-</b>	<b>70,000</b>	<b>265,570</b>	<b>335,570</b>
<b>Community Redevelopment Fund</b>					
CRA / Sidewalk Rehabilitation	80,000	-	-	-	-
CRA / Street Rehabilitation	50,000	-	-	-	-
<b>Community Redevelopment Fund Total</b>	<b>130,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Water &amp; Sewer R&amp;R Fund</b>					
Water / Water Meter Rebuilt & Replace Program	150,000	-	-	-	-
Water / Eastern Well One Rehab & Upgrade	73,500	-	73,500	-	73,500
Water / One Ton Service Truck	50,000	-	-	-	-
Water / Half Ton Service Pickup Truck	40,000	-	-	-	-
Water/ Bay State S Customer Water Service Replacement	37,500	-	-	-	-
Water / Pump Replacements	22,000	-	-	-	-
Water / Water Dep. Office & Compound CR 44	80,000	-	-	-	-
Water / Grand Island WTP Fuel Tank	40,000	-	-	-	-
Water / Eastern Area Expansion Engineering	535,000	-	-	-	-
Wster / CROM Tank Renovation	50,000	-	50,000	-	50,000
Water /Yale Retreat RD Cast Iron Replacement	25,000	-	25,000	-	25,000
Water/Robotic Survey System	35,000	-	-	-	-
Water / Sorrento Pines W 12" Watereline	40,000	-	-	-	-
Sewer / Bay State S Sewer Video & Clean	10,000	-	10,000	-	10,000
Sewer / Lift Station Submersible Pumps	105,000	-	105,000	-	105,000
Sewer / Effluent Pump & Motor	36,000	-	36,000	-	36,000
Sewer / Lift Station Control Panels	27,000	-	27,000	-	27,000
Sewer / Wastewater Pickup Truck	30,000	-	-	-	-
Sewer / Lift Station Emergency Generator Replacement	130,000	-	130,000	-	130,000
Sewer / Lift Station 9 Rehabilitation	510,000	-	-	-	-
Sewer / McCullochs Alley Sewer Modification	180,000	-	-	-	-
Sewer / Infiltration North End Project	150,000	-	-	-	-
Sewer / Holding Pond Improvements	615,000	-	-	-	-
Sewer /WTTP Chlorine Station Relocation	223,450	-	223,450	-	223,450
Sewer / SRL Debt Service	1,716,027	-	-	1,716,027	1,716,027
<b>Water &amp; Sewer R&amp;R Fund Total</b>	<b>4,910,477</b>	<b>-</b>	<b>679,950</b>	<b>1,716,027</b>	<b>2,395,977</b>
<b>Stormwater Fund</b>					
Stormwater / Tractor Bush Hog Mower	35,000	-	-	-	-
<b>Stormwater Fund Total</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Water Impact Fund</b>					
PW / Eastern Third High Service Pump	35,000	-	35,000	-	35,000
PW / New Water Meter Service Sets	90,000	-	-	-	-
PW / New Reclaimed Water Meter Service Sets	30,000	-	-	-	-
PW / 12" Reclaim Sorrento Pines	150,000	-	-	-	-
<b>Water Impact Fund Total</b>	<b>305,000</b>	<b>-</b>	<b>35,000</b>	<b>-</b>	<b>35,000</b>
<b>Total Capital projects</b>	<b>7,705,468</b>	<b>-</b>	<b>812,950</b>	<b>1,981,597</b>	<b>2,794,547</b>

## Debt

Regarding Long-term debt, the City will make timely payments for all debt outstanding. It will strive to maintain an underlying issuer's credit rating of no less than Aa3 (dependent on the credit rating agency). General Obligation Bonds may be issued as prescribed by law. Revenue Bonds or Notes may be used to fund major capital purchases or construction projects but such financing shall be no more than 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 was paid off in April of 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 FY 2021: it was paid off in April of 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. SRF 50710P was paid off in FY2020-21. Debt service payments are being made from the City's Sewer Impact Trust Fund. The remaining balance for this issue SRF 350300 and 350302, at the end of FY 2021-22 will be \$2,920,842.

**Series 2016 Water & Sewer Utility Revenue Bond**, by Moody's Investors Service Bond Ratings – bonds' credit rating is **Aa**: high quality obligations with very low credit risk. This approximately \$8,184,691 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 21-22: \$5,950,000 after principal and interest payment of \$553,256.

**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 2021: it was paid off in April of FY 2021: \$361,000.

**CRA Loan 2020** – In September of FY 2020, City contracted with USB bank to provide financing in the amount of \$3,000,000 for CRA -Community Redevelopment Trust Fund, projected three large land blocks, located at City of Eustis Downtown purchase. The Five-Year financing balloon loan is at a fixed interest rate of 2.875%. Principal and interest payments of \$16,512 are paid monthly, commencing October 2020. The total principal and interest debt service payments in the FY 2021-22 will be \$198,148.

**Legal Debt Limits**

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

**Capital Improvement Policy**

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

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

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

**Capital Asset Policy**

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.

**Changes Between Proposed and Adopted Budget FY 2021-22**

Strategic goals creating process page has been added to the Adopted Budget Book. It is one of new budget preparation requirements established by GFOA, started in FY 2021. The process explains the correlation between City's Mission, Vision, Core Values and how they are contributing to the strategic goals process. No other changes have been made.

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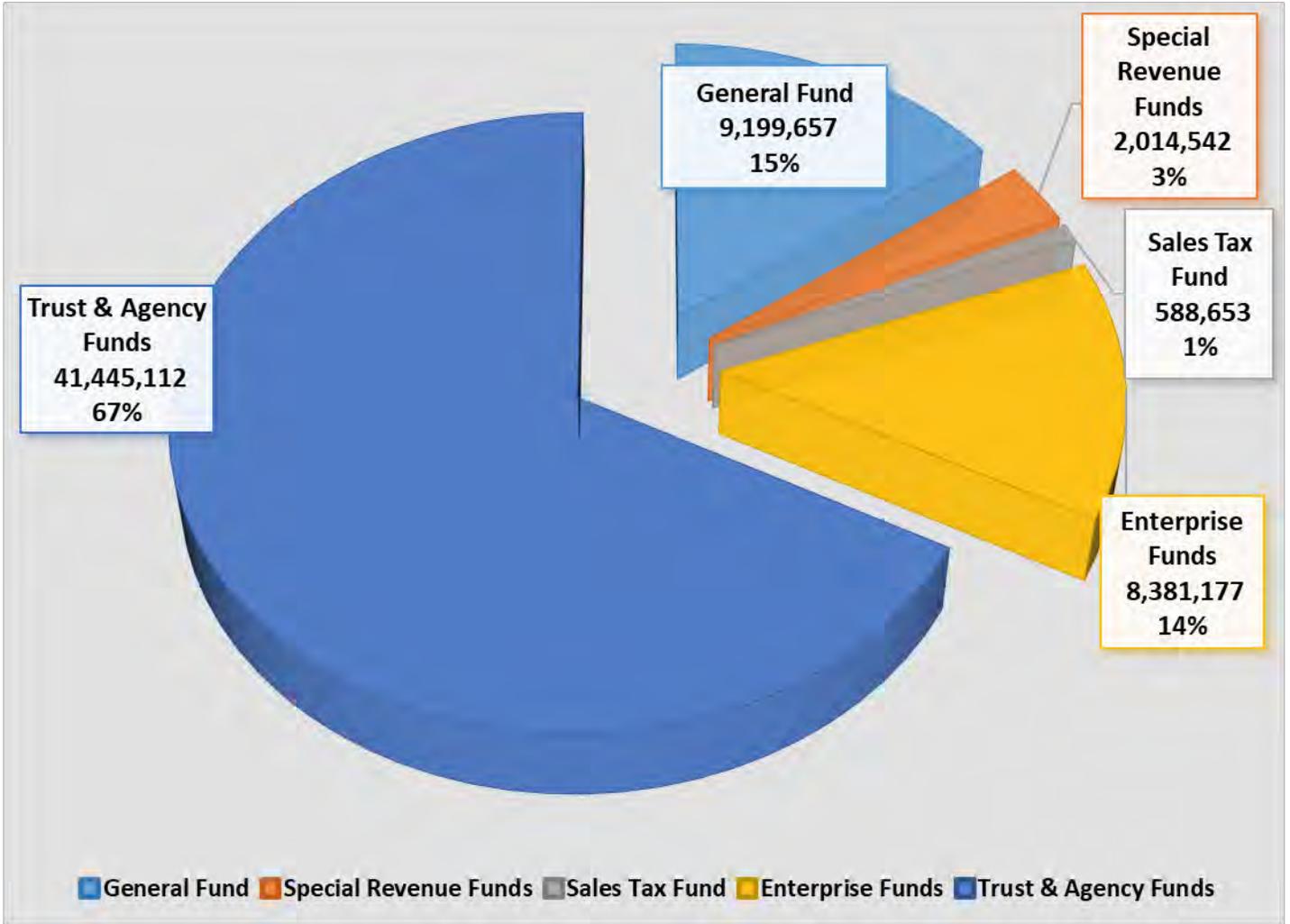
**Table 18:**

**CITY OF EUSTIS  
ADOPTED BUDGET  
ALL FUNDS BUDGET SUMMARY  
FISCAL YEAR 2021-2022**

<b>Fund No. Fund Name</b>	<b>Actual Beginning Fund Balance</b>	<b>Plus: Revenues</b>	<b>Less: Expenditures</b>	<b>Less: Reserves</b>	<b>Available Fund Balance</b>
001 General	8,948,146	19,630,625	19,379,113	4,514,568	4,685,089
006 Library Contribution	43,742	2,345	8,458	29,726	7,903
010 Sales Tax Revenue	633,644	2,198,000	2,242,991	-	588,653
011 Law Enforcement Education	81,617	38,800	64,300	56,117	-
012 Police Forfeiture	9,259	9,338	13,900	-	4,697
013 Street Improvement	105,403	2,050,940	1,780,528	195,568	180,247
014 Community Redevelopment	1,046,806	831,239	674,369	-	1,203,676
020 Building Services	315,939	547,700	713,053	175,821	(25,235)
049 Stormwater Utility Revenue	65,795	860,560	740,333	111,333	74,688
040 Water & Sewer Revenue	9,424,290	12,399,790	13,818,554	3,407,315	4,598,211
041 Reclaimed Water Projects	172,353	765	-	-	173,118
042 Water & Sewer R&R	179,683	4,210,900	4,188,050	-	202,533
059 Fire Prevent. Capacity Exp. Trust	144,337	15,700	1,000	159,037	-
060 Greenwood Cemetery Trust	274,390	7,200	2,400	279,190	-
061 Police Pension	22,842,587	2,147,562	1,240,000	23,750,149	-
062 Fire Pension	12,220,894	1,299,842	750,824	12,769,912	-
063 Parks & Rec Capacity Exp. Trust	123,013	28,750	21,000	130,763	-
064 Law Enforce. Capacity Exp. Trust	329,530	19,200	1,000	347,730	-
065 Water Impact Trust	3,152,712	128,000	309,500	2,971,212	-
066 Sewer Impact Trust	587,439	650,058	297,358	940,139	-
068 Economic Development Trust	141,862	50,750	122,200	-	70,412
069 Library Capacity Exp. Trust	29,308	10,060	12,800	26,568	-
<b>TOTAL</b>	<b>60,872,749</b>	<b>47,138,124</b>	<b>46,381,732</b>	<b>49,865,148</b>	<b>11,763,993</b>

**Adopted Budget by Funds FY 2021-22 - \$61,629,141**

**Figure 16:**



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**Table 19:**

**BUDGET SUMMARY  
CITY OF EUSTIS, FLORIDA - FISCAL YEAR 2021-22**

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF EUSTIS ARE  
5.76% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

<u>Millage Per \$1,000</u>						
General Fund 7.5810	General Fund	Capital Projects Fund	Special Revenue Funds	Enterprise Funds	Trust & Agency Funds	Total
<b>BEGINNING FUND BALANCES</b>	\$ 8,948,146	\$ 633,644	\$ 1,668,561	\$ 9,776,326	\$ 39,846,072	\$ 60,872,749
<b>ESTIMATED REVENUES:</b>	<b>Millage Per \$1,000</b>					
Taxes:	<b>7.5810</b>					
Ad Valorem Taxes	\$ 9,397,441	\$ -	\$ -	\$ -	\$ -	\$ 9,397,441
Utility Taxes	2,840,000	-	-	-	-	2,840,000
Franchise Fees	1,803,000	-	-	-	-	1,803,000
Licenses and Permits	74,700	-	-	-	-	74,700
Intergovernmental Revenue	2,091,535	2,190,000	1,075,070	-	-	5,356,605
Charges for Services	456,300	-	1,601,260	12,184,490	547,500	14,789,550
Fines and Forfeitures	47,600	-	40,800	180,000	-	268,400
Miscellaneous Revenues	608,149	8,000	82,260	58,915	3,809,622	4,566,946
Other Financing Sources	2,311,900	-	1,541,532	4,188,050	-	8,041,482
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 19,630,625</b>	<b>\$ 2,198,000</b>	<b>\$ 4,340,922</b>	<b>\$ 16,611,455</b>	<b>\$ 4,357,122</b>	<b>\$ 47,138,124</b>
<b>Total Estimated Revenues and Balances</b>	<b>\$ 28,578,770</b>	<b>\$ 2,831,644</b>	<b>\$ 6,009,483</b>	<b>\$ 26,387,782</b>	<b>\$ 44,203,194</b>	<b>\$ 108,010,873</b>
<b>EXPENDITURES/EXPENSES:</b>						
General Governmental Services	\$ 3,647,513	\$ 50,000	\$ 154,219	\$ 1,463,857	\$ -	\$ 5,315,589
Public Safety	9,494,640	417,500	791,253	-	1,991,924	12,695,317
Physical Environment	1,294,729	170,000	740,333	9,141,939	305,800	11,652,801
Transportation	-	1,204,921	1,965,528	-	-	3,170,449
Economic Environment	-	-	137,000	-	122,200	259,200
Culture and Recreation	2,376,289	135,000	8,458	-	33,100	2,552,847
Debt Service	-	265,570	198,150	919,600	293,158	1,676,478
Other Financing Sources (Uses)	2,565,942	-	-	6,481,208	11,900	9,059,050
<b>Total Expenditures/Expenses</b>	<b>\$ 19,379,113</b>	<b>\$ 2,242,991</b>	<b>\$ 3,994,941</b>	<b>\$ 18,006,604</b>	<b>\$ 2,758,082</b>	<b>\$ 46,381,732</b>
Reserves	9,199,657	588,653	2,014,542	8,381,178	41,445,112	61,629,141
<b>Total Appropriated Expenditures and Reserves</b>	<b>\$ 28,578,770</b>	<b>\$ 2,831,644</b>	<b>\$ 6,009,483</b>	<b>\$ 26,387,782</b>	<b>\$ 44,203,194</b>	<b>\$ 108,010,873</b>

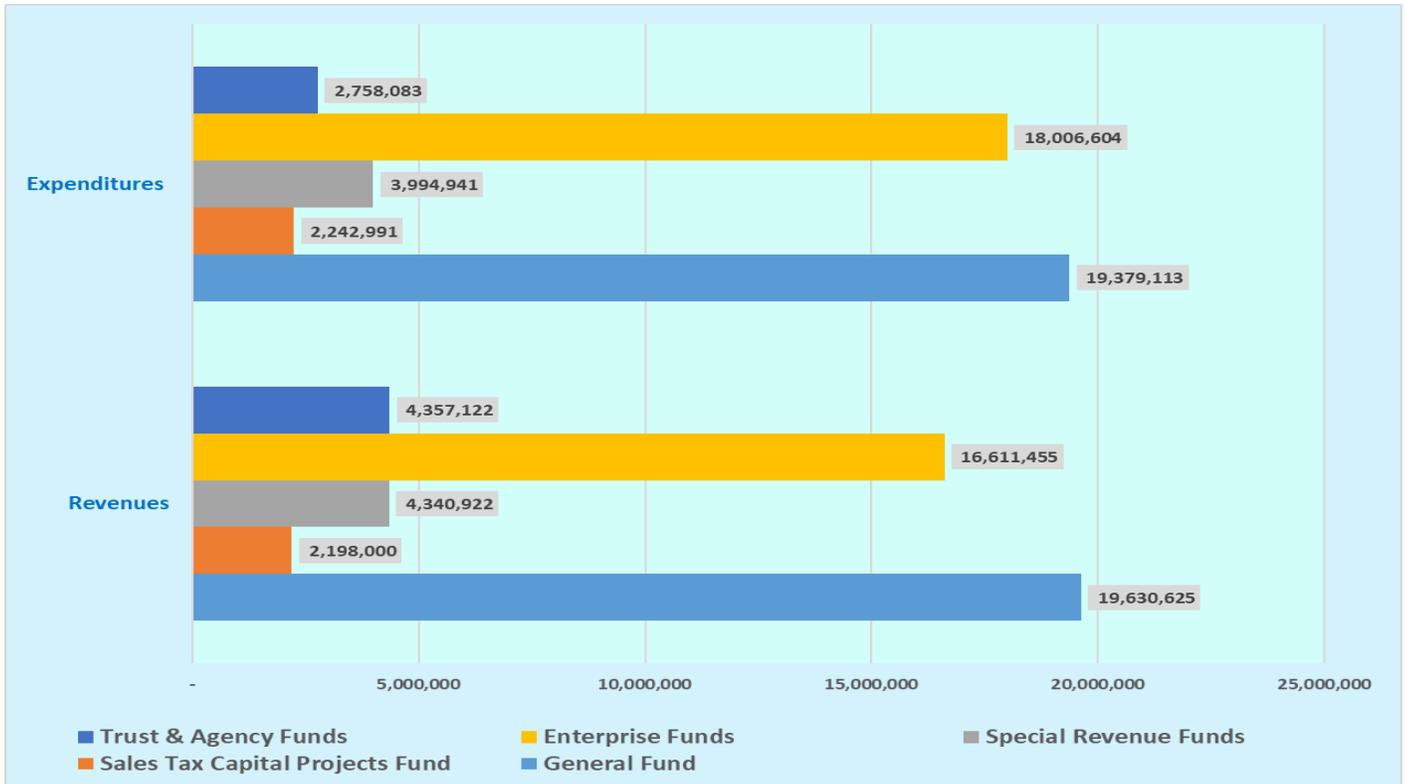
**THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE CITY CLERK'S  
OFFICE AT EUSTIS CITY HALL AT 10 N. GROVE ST., EUSTIS, FL, AS A PUBLIC RECORD.**

**ADOPTED BUDGET FUNDS FY 2021-22: PROPOSED REVENUES vs. EXPENDITURES**

**TOTAL REVENUES - \$47,138,124**

**TOTAL EXPENDITURES - \$46,381,732**

**Figure 19:**



**ADOPTED BUDGET FUNDS FY 2021-22: PROPOSED EXPENDITURES BY SPENDING COMPONENT**

**TOTAL EXPENDITURES - \$46,381,732**

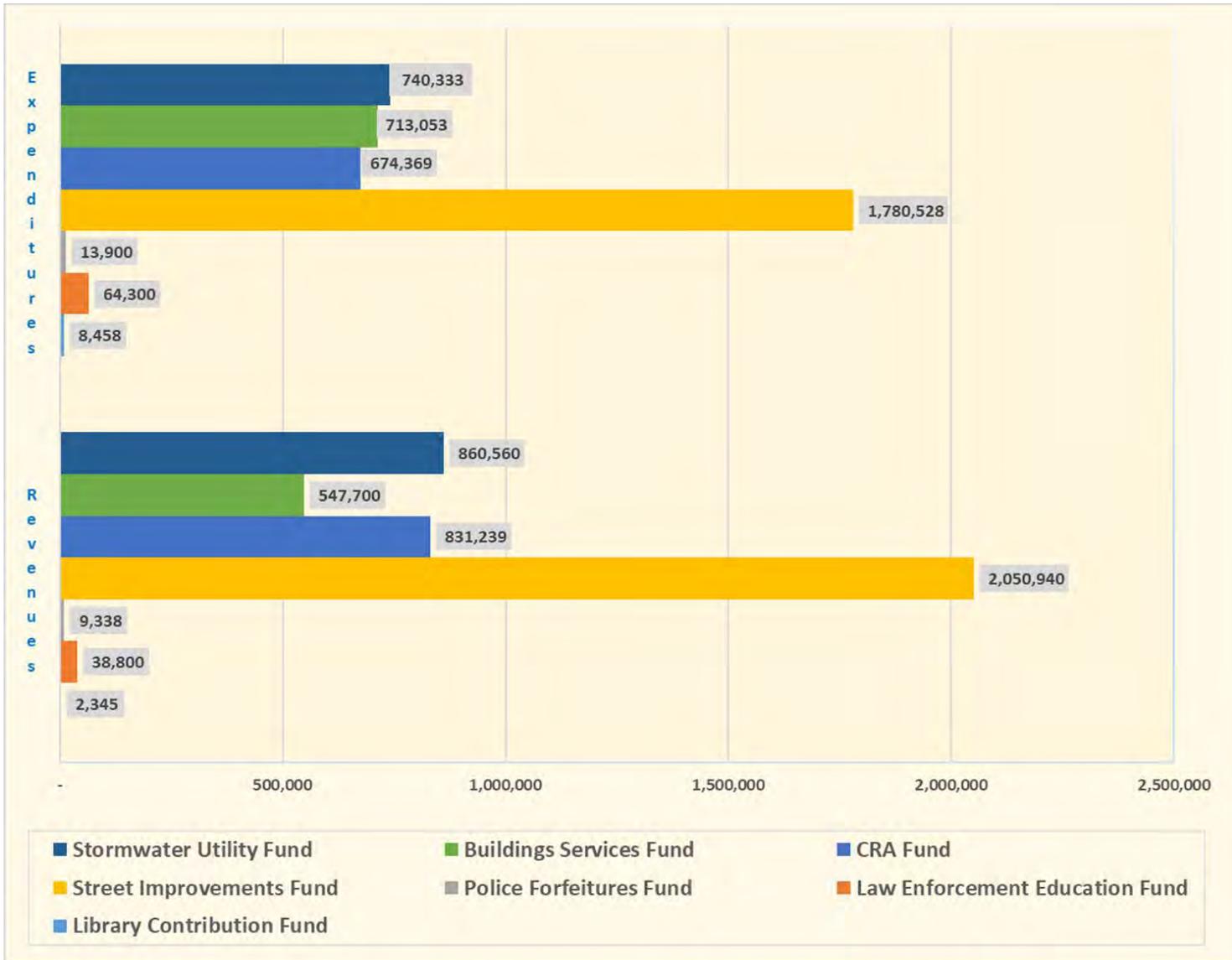


**ADOPTED BUDGET SPECIAL REVENUE FUNDS FY 2021-22: PROPOSED REVENUES vs. EXPENDITURES**

**TOTAL REVENUES - \$ 4,430,992**

**TOTAL EXPENDITURES - \$3,994,941**

**Figure 20:**



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**ADOPTED BUDGET ENTERPRISE FUNDS FY 2021-22: PROPOSED REVENUES vs. EXPENDITURES**

**TOTAL REVENUES - \$ 16,611,455**

**TOTAL EXPENDITURES - \$18,006,604**

**Figure 21:**



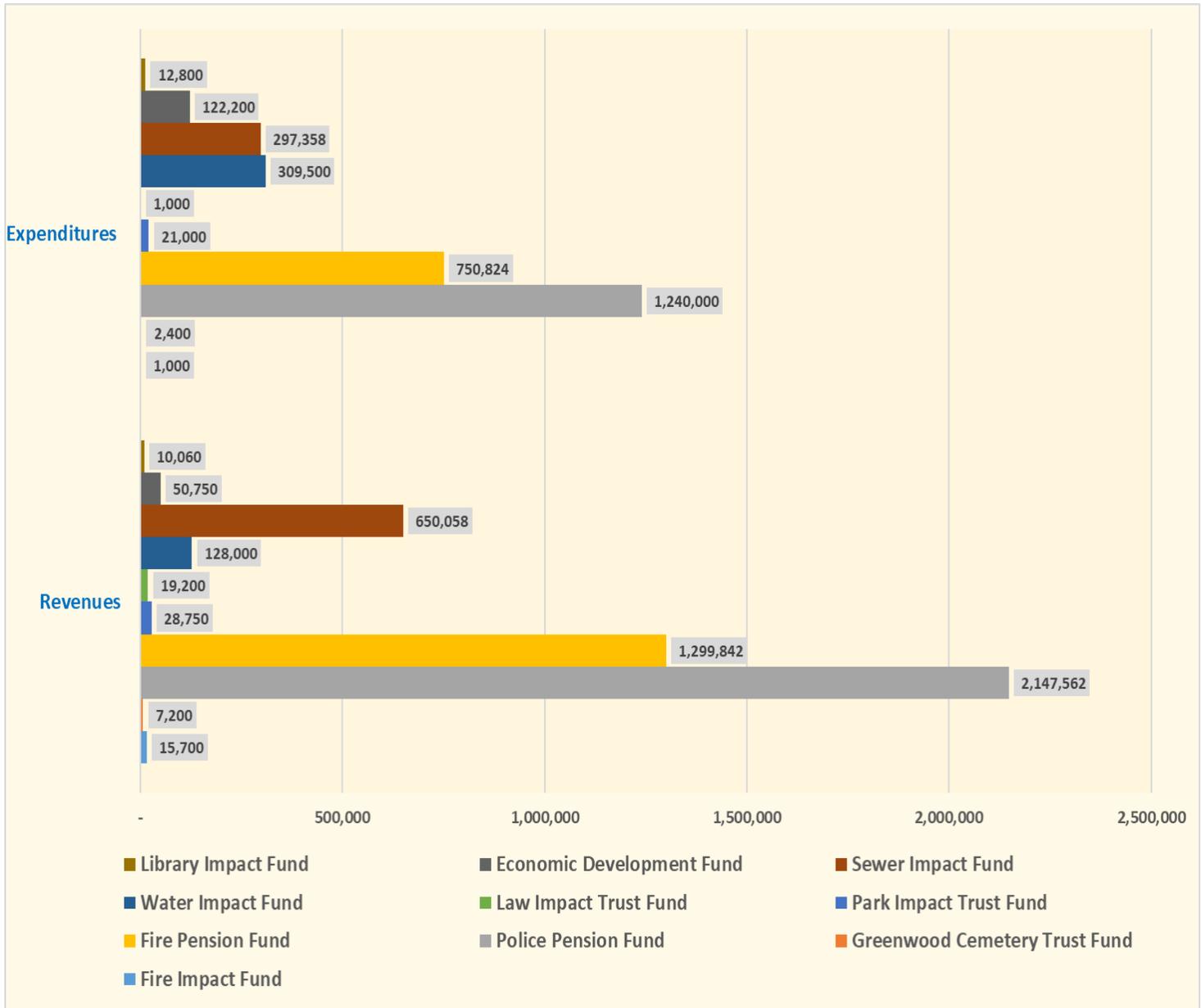
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**ADOPTED BUDGET TRUST & AGENCY FUNDS FY 2021-22: PROPOSED REVENUE vs. EXPENDITURES**

**TOTAL REVENUES - \$ 4,357,122**

**TOTAL EXPENDITURES - \$2,758,082**

**Figure 22:**



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Table 20:

## Budget Process Calendar FY 2021-22

Date	Notes	Activity/Requirement	Participants
February 20, 2021	**	<b>Pre Budget Planning &amp; Priority Workshop</b>	City Manager & Commission
February 24, 2021		<b>Distribute CIP Project Request Forms &amp; Instructions to CII</b>	Budget Office
March 22, 2021		<b>Prelim Revenue Estimates Prepared by Budget Office</b>	Budget Office
March 26, 2021		<b>CIP Request Forms due to Budget from CIP Team</b>	CIP Project Team
March 29-31, 2021		<b>CIP Meetings &amp; review (Individual)</b>	City Manager & Department Directors
April 5, 2021		<b>2nd Round CIP Meetings is needed (Individual)</b>	City Manager & Department Directors
April 15, 2021		<b>Prelim Budget Workshop</b>	City Manager & Commission
April 16, 2021		<b>Pre-Budget Meeting &amp; Briefings</b>	City Manager & Department Directors
April 16, 2021		<b>Distribute Budget Manual &amp; Request Forms to Department:</b>	Budget Office
April 16, 2021		<b>Edmunds Budget entry Screens Opened for Department En</b>	Budget Office
May 10, 2021		<b>Due Date for Department Budget Entry</b>	Department Directors
May 10, 2021		<b>Due Date to Budget for Position and/or Operating Capital Request Forms</b>	Department Directors
May 10, 2021		<b>Edmunds Budget Entry Screens Locked to Departments</b>	Budget Office
May 20, 2021	**	<b>CIP Workshop Presentation to Commission</b>	City Commission and CIP Project Team
May 21, 2021		<b>General Fund Summary Meeting</b>	City Manager & Finance Department
May 24-27, 2021		<b>Department Review of Requested Budgets</b>	City Manager & Department Directors
May 28 - June 28, 2021		<b>Prepare City Manager's Proposed Budget Book</b>	Finance Department
June 1, 2021		<b>Prelim. Tax Info from Property Appraiser/Adjust Ad Valore</b>	Budget Office
June 28, 2021		<b>Submit City Manager's Proposed Budget to City Commission</b>	Budget Office
July 1, 2021	**	<b>City Commission Proposed Budget Budget review &amp; Approval Workshop</b>	City Commission, Budget Office and CRA Board
July 15, 2021	*/**	<b>Proposed Millage Rate (Set Proposed Millage Rate &amp; Date for the Tentative Budget Hearing on the Regular Budget)</b>	City Commission
July 15, 2021	**	<b>Acceptance of CIP 21-25 Plan</b>	City Commission
July 15, 2021	**	<b>First Read Ordinance Updating CIE for CIP</b>	City Commission
July 15, 2021	**	<b>Acceptance of CRA Budget</b>	City Commission
July 15, 2021	*	<b>Certify Millage Rate (Certify proposed millage rate &amp; date for tentative budget hearing with Property Appraiser)</b>	Finance Director
July 16 - August 20, 2021		<b>Make Revisions and Prepare Proposed Tentative Budget Book for 1st Hearing</b>	Finance Director, Budget Office
August 1, 2021		<b>Last Day for Changes to Proposed Tentative Budget</b>	Finance Director, Budget Office

**Table 20:**

<b>Date</b>	<b>Notes</b>	<b>Activity/Requirement</b>	<b>Participants</b>
August 5, 2020	**	<b>Second Read Ordinance Updating CIE for CIP</b>	City Commission
August 16, 2021	*	<b>Property Appraiser Mails "Notice of Proposed Property Taxes" TRIM Notices to Residents</b>	Property Appraiser
September 1, 2021	*/**	<b>Proposed Tentative Budget Book to Commission</b>	Finance Director to City Commission
September 9, 2021	*/**	<b>Hold First Budget Hearing to Adopt Budget &amp; Millage</b>	City Commission and Public
September 19, 2021		<b>Advertise in the Newspaper Intent to Adopt a Final Budget</b>	Finance Director
September 23, 2021	*/**	<b>Hold Final Hearing to Adopt final Budget and Millage</b>	City Commission and Public
September 27, 2021	*	<b>Certify Final Millage to Property Appraiser</b>	Budget Office
September 30, 2021		<b>Distribute Final Budget Books</b>	Budget Office
October 1, 2021		<b>New Budget Goes Into Effect</b>	Budget Office

\* Requirement of State Law under TRIM

\*\* City Commission involvement

**City of Eustis**  
**City Funds and Affiliated Departments**  
**Fiscal Year 2021-2022**

**GENERAL FUND - 001**

**Administration:**

City Commission – 511

City Manager – 512

Finance – 513

City Attorney – 514

*Human Resources – 516*

Development Services – 515

Police – 521

Fire – 522

Public Works (Fleet/Facilities) – 541 | 517

Library – 571

Parks & Recreation – 572

Non-Departmental – 581

**SALES TAX CAPITAL PROJECTS FUND – 010 – Capital Projects**

Capital Projects/Equipment – Various Departments –

512 | 513 | 515 | 521 | 522 | 541 | 517 | 571 | 572

**LIBRARY CONTRIBUTION FUND – 006 – Special Revenue**

Library – 571

**LAW ENFORCEMENT EDUCATION FUND – 011 – Special Revenue**

Police – 521

**POLICE FORFEITURE FUND – 012 – Special Revenue**

Police – 521

**STREET IMPROVEMENT FUND – 013 – Special Revenue**

Public Works (Transportation) – 541

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

City Manager – 512

Capital Projects – Various Departments – 512 | 517 | 541

CITY FUNDS & AFFILIATED DEPARTMENTS (CONTINUED)

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

Development Services – 515

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

Public Works (Stormwater) – 538

Capital Projects/Equipment – Stormwater 538

**WATER & SEWER REVENUE FUND – 040 – Enterprise**

Public Utilities – 536

Water – 533

Wastewater – 535

Non-Departmental – 536

**RECLAIMED WATER PROJECT FUND – 041 – Enterprise**

Capital Projects – Reclaimed Water - 533 | 535

**WATER & SEWER RENEWAL & REPLACEMENT FUND – 042 – Enterprise**

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

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

Capital Projects/Equipment – Fire – 522

**GREENWOOD CEMETERY TRUST FUND – 060 – Trust & Agency**

Public Works – 517

**POLICE PENSION FUND – 061 – Trust & Agency**

Police & Finance – 513 | 521

**FIRE PENSION FUND – 062 – Trust & Agency**

Fire & Finance – 513 | 522

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

Capital Projects/Equipment – Parks & Recreation – 572

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

Capital Projects/Equipment – Police – 521

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

Capital Projects/Equipment – Water – 533

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

Capital Projects/Equipment – Wastewater – 535

CITY FUNDS & AFFILIATED DEPARTMENTS (CONTINUED)

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

City Manager – 512

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

Library – 572

**Table 21:**

City Department - Fund Relationship		
ADMINISTRATION	PUBLIC WORKS / WATER / WASTEWATER / UTILITIES	ECONOMIC DEVELOPMENT
<b>General Fund 001</b> Community Redevelopment Fund 014 Economic Development Trust Fund 068  <i>City Commission</i> <i>City Manager</i> <i>City Clerk</i> <i>Human Resources</i> <i>Finance/IT</i>	General Fund 001 Sales Tax Fund Capital Projects Fund 010 Street Improvement Fund 013 Water & Sewer Fund 040 Reclaimed Water Fund 041 Water & Sewer R&R 042 Stormwater Utility Fund 049 Cemetery Trust Fund 060 Water Impact Trust Fund 065 Sewer Impact Trust Fund 066	General Fund 001 Sales Tax Fund Capital Projects Fund 010 Community Redevelopment Fund 014 Economic Development Trust Fund 068
DEVELOPMENT SERVICES	POILICE	FIRE
General Fund 001 Sales Tax Fund Capital Projects Fund 010 Buildings Services Fund 020	General Fund 001 Sales Tax Fund Capital Projects Fund 010 Law Enforcement Education Fund 011 Police Forfeiture Fund 012 Police Pension Fund 061 Law Enforcement Trust Fund 064	General Fund 001 Sales Tax Fund Capital Projects Fund 010 Fire Prevention Trust Fund 059 Fire Pension Fund 062
LIBRARY	PARKS & RECREATION	
General Fund 001 Sales Tax Fund Capital Projects Fund 010 Library Contribution Fund Library Capacity Expansion Trust Fund	General Fund 001 Sales Tax Fund Capital Projects Fund 010 Parks & Rec Trust Fund 063	

## **Department Units Descriptions, Goals and Objectives**

### **Administration:**

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

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

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

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

**Finance / Information Technologies Department** – develops and implements financial and accounting policies and procedures. The department also provides a sound accounting system for protecting the City's assets by recording and reporting financial transaction in accordance with generally accepted accounting principles, Government Accounting Standards Board Pronouncements and other legally mandated standards. The Finance Department prepares the City's Annual Financial Report which is audited by a Certified Public Accounting firm. The Finance Department assists the City Manager in the preparation, implementation and monitoring of the City's Capital Improvement Plan operating and capital budget and Annual City Budget. The services are related to the City Strategic Plan Goal #3,

## **Department Units Descriptions, Goals and Objectives (Continuation)**

to provide quality, cost-effective public services: Annual Financial Report, Annual Budgeting Requirements, Millage Rate Information, Investment Requirements, Accounts Payable Information, Accounts Receivable - Other Than Utility, Payroll Information, Utility Tax, Franchise Fee, Cemetery Information, Debt Service Requirements, Compliance with State & Federal laws, monitoring and recording accounting activities.

**The IT** is included in Finance Services department structure and oversees the installation and maintenance of computer network systems within the City. Department is providing internal services to all City departments. The services are related to the City Strategic Plan Goal #3, to provide quality, cost-effective public services.

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

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

**Police Department** - is responsible for the enforcement of State criminal and traffic laws and City ordinances. The Department also carries out criminal, fraud, narcotics, and crime scene investigations and addresses areas of community concern. Additionally, the Department provides 24-hour communications services to receive and dispatch both emergency (911) and non-emergency calls for service from the public as well as other law enforcement agencies. The Department provides certified school crossing guards for the safety of children 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. the Department's goal is to increase visibility, positive interaction, and communication within the Community. This goal provides support to the City's Strategic Plan Goal #3 which is to provide quality, cost effective public services, and will ultimately increase safety and compliance with the law in the City and reduce costs associated with criminal activity.

## **Department Units Descriptions, Goals and Objectives (Continuation)**

**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. Fire department also is responsible for Emergency Services and closely working with Florida State Emergency Management Department (FDEM). Fire Department provides expertise, programs and services to help all City departments prepare for, respond to, recover from and mitigate against natural disasters and other emergencies affecting the agency and Florida's intermodal transportation systems. In support of the City's Strategic Plan Goal #1 to be a beautiful, livable City, and in support of Goal #3, to provide quality, cost-effective public services, the Fire Department will continue to benefit the residents of Eustis by providing quality service for personal safety and property protection while at the same time saving money on property insurance costs.

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

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

### **Department Units Descriptions, Goals and Objectives (Continuation)**

image and sense of place and promote positive customer service and experiences through parks and recreation.

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

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Table 22:

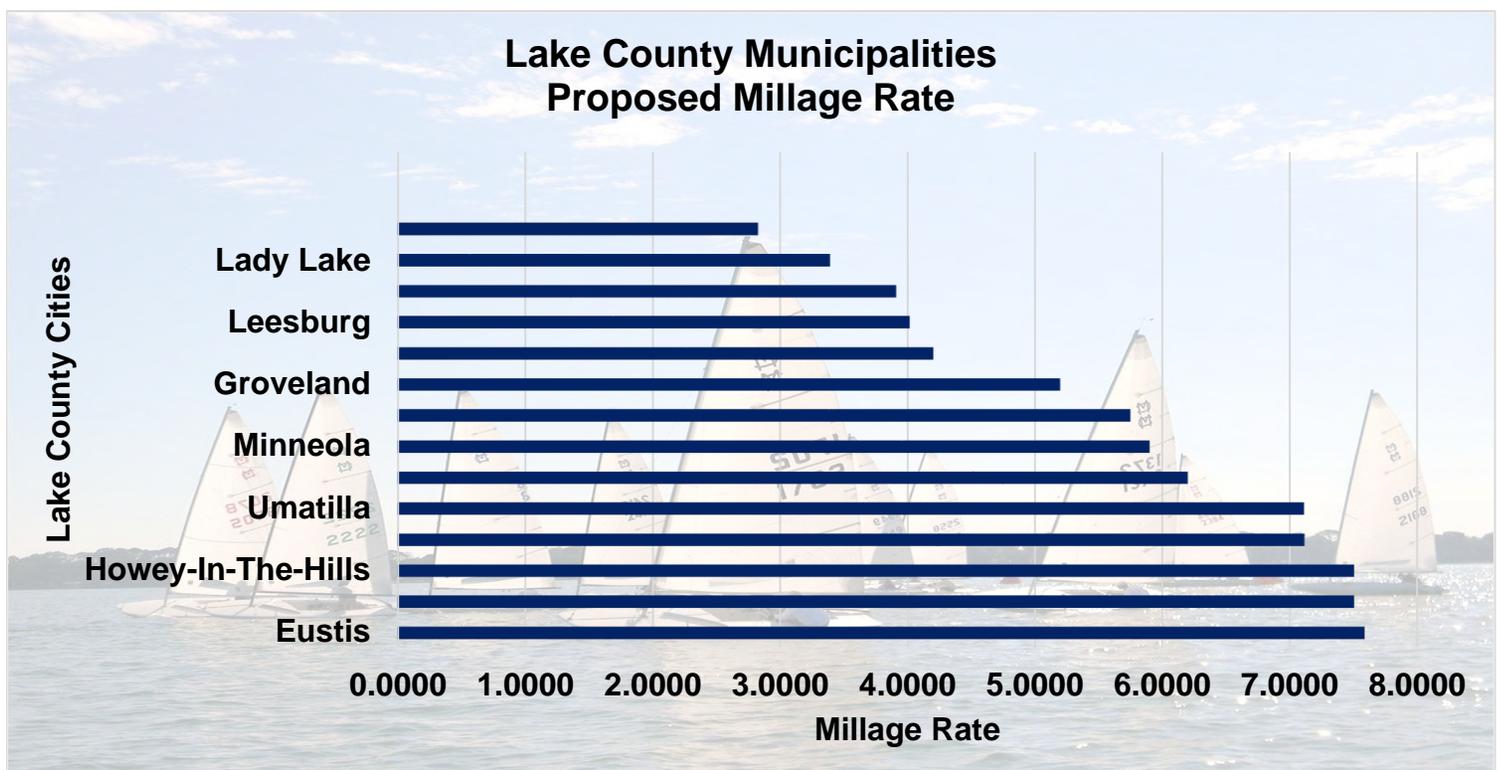
**Municipal Ad Valorem Tax Profile**  
**All Lake County Municipalities**  
**Ranking By Millage Rate - 2020-21 (Proposed)**

Municipality	Actual 2019-20	Proposed 2020-21	Change Over Adopted Rate %	2020-21 Ranking
Eustis	7.5810	7.5810	0.00%	1
Astatula	7.5000	7.5000	0.00%	2
Howey-In-The-Hills	7.5000	7.5000	0.00%	3
Tavares*	7.2430	7.1120	-1.81%	4
Umatilla	7.1089	7.1089	0.00%	5
Mount Dora	5.9603	6.2000	4.02%	6
Minneola	6.1000	5.9000	-3.28%	7
Mascotte	7.1323	5.7500	-19.38%	8
Groveland	5.2000	5.2000	0.00%	9
Clermont	4.2061	4.2061	0.00%	10
Leesburg	4.1086	4.0192	-2.18%	11
Fruitland Park	3.9134	3.9134	0.00%	12
Lady Lake	3.3962	3.3962	0.00%	13
Montverde	2.8300	2.8300	0.00%	14
Umatilla	7.1089	7.1089	0.00%	
<b>AVERAGE</b>	<b>5.6986</b>	<b>5.5869</b>	<b>-22.63%</b>	

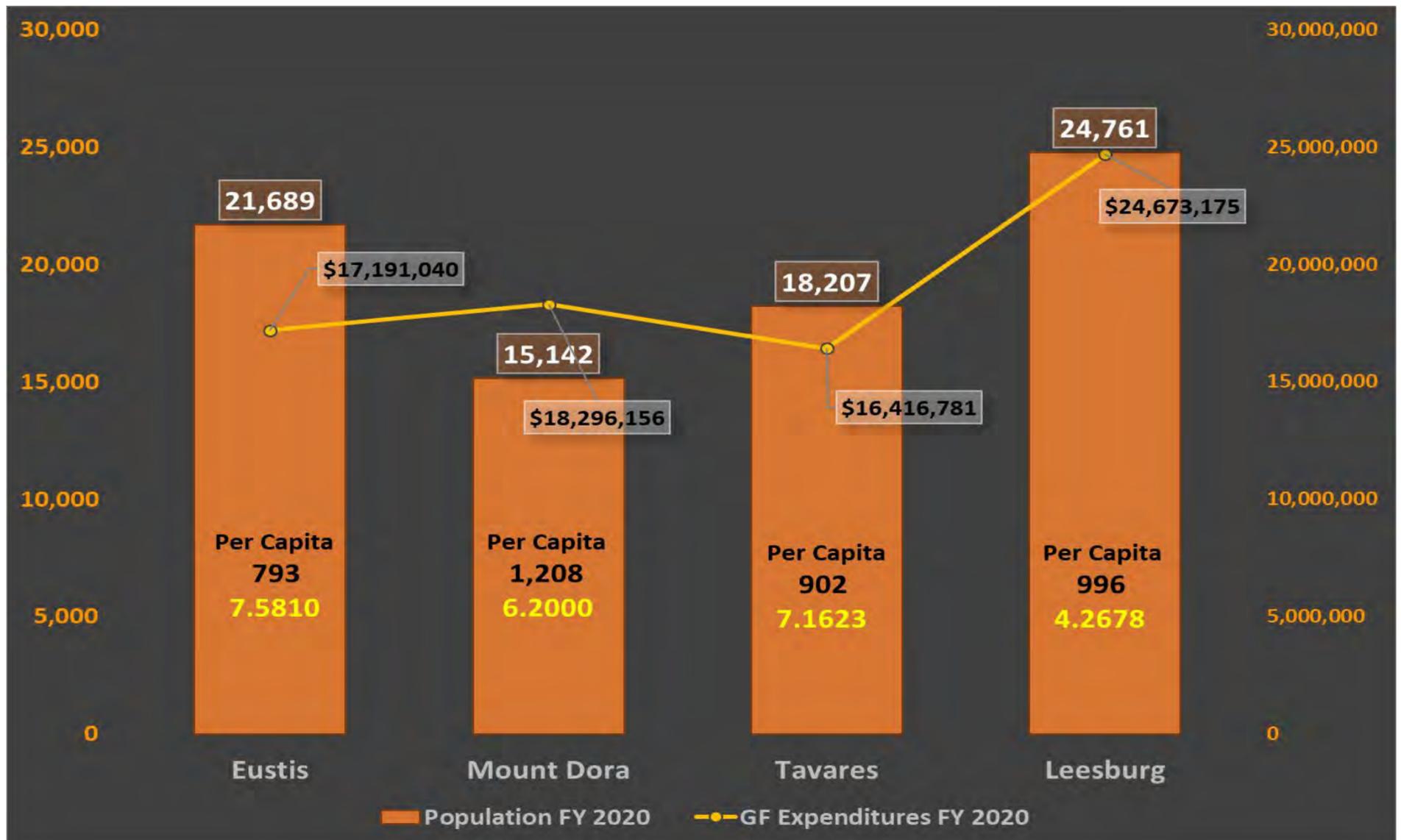
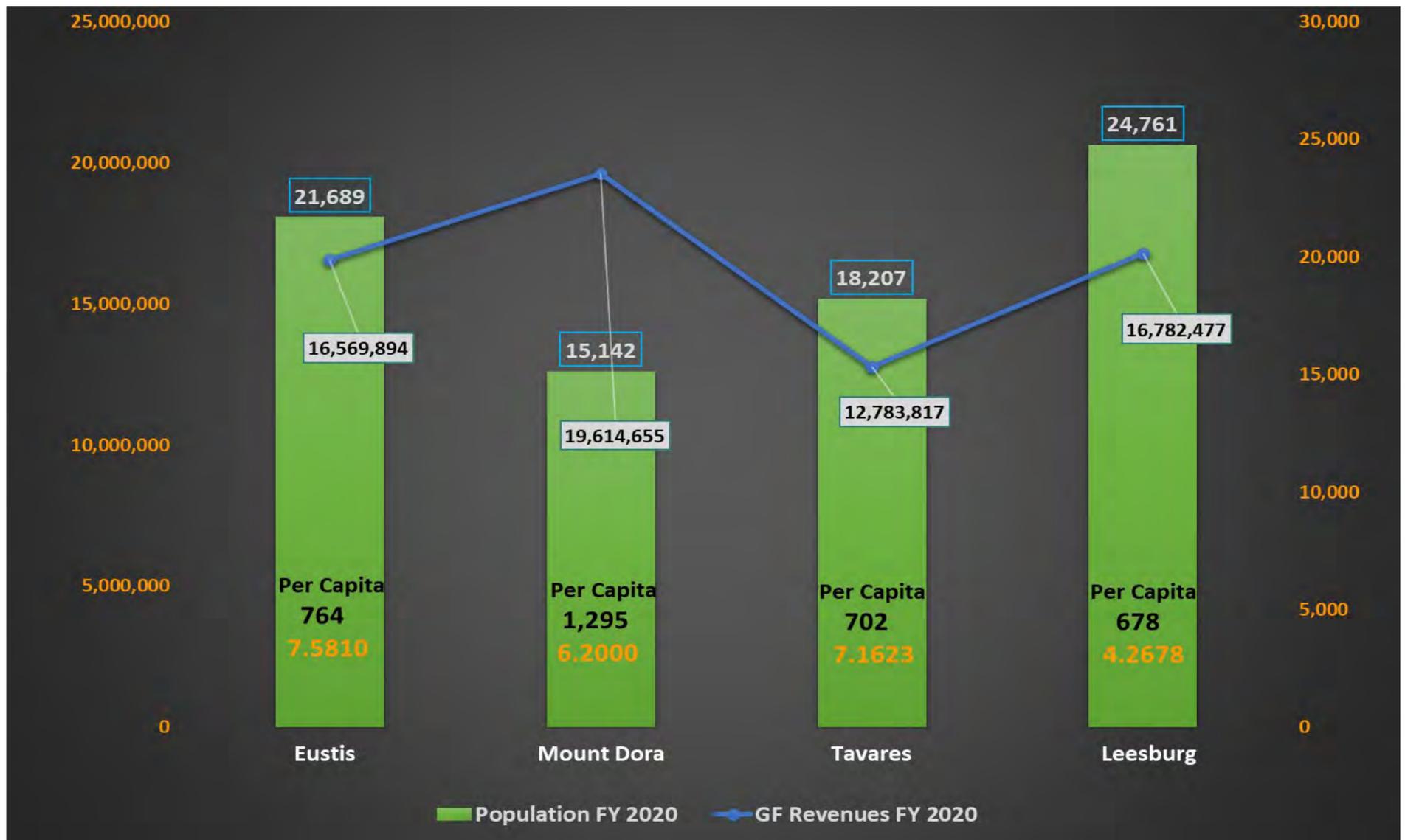
\* Includes Debt Service Millage

Source: Lake County Property Appraiser's Office - August , 2021

Figure 23:



**Adjacent Cities FY 2020 General Fund Revenues and Expenses vs. Millage Rate and Per Capita**



## Adjacent Cities Municipal Report FY19-20

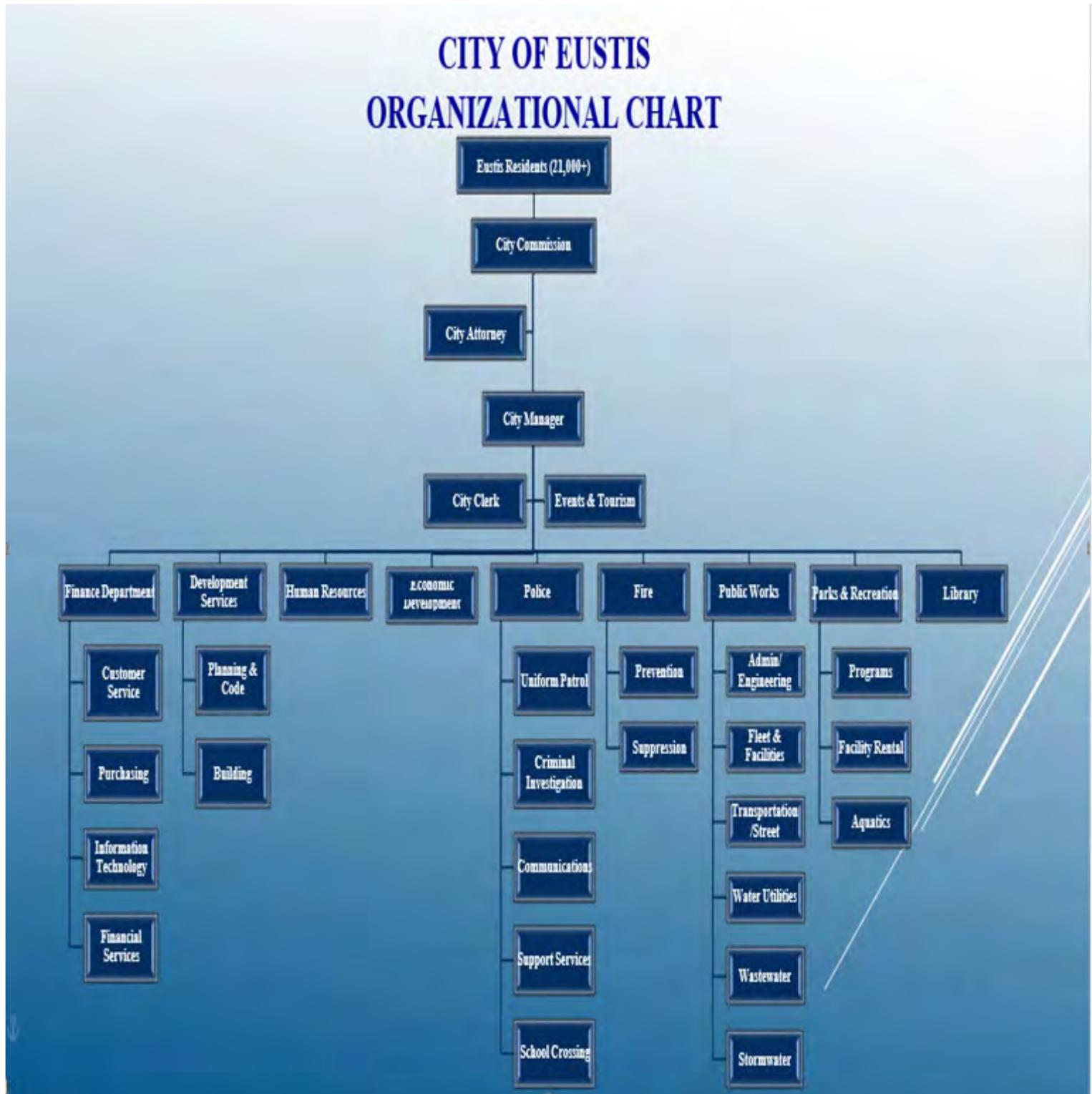
Table 22a

Municipality	Government Spending Per Resident	Government Debt Per Resident	Municipal Population Estimates	Median Household Income in the Past 12 months	Avg. Salary of Regular or Permanent Employees	% of Budget Spent on Salaries & Benefits	FY 2020-21 Total Government Spending - Final Adopted Budget										Cost to Pay Off Debt Obligations			
	Local Fiscal Years 2020-21	September 30, 2020					General Government Services	Public Safety	Physical Environment	Transportation	Economic Environment	Human Services	Culture & Recreation	Other Uses & Non-Operating	TOTAL	General Obligations Debt	Enterprise Fund Debt	Special Revenue Debt	TOTAL	
	2020-21	as of	as of	as of	as of	as of							as of	as of	as of	as of				
	Budget	09/30/20	04/01/20	09/30/20	09/30/20	09/30/20							09/30/20	09/30/20	09/30/20	09/30/20				
Astatula	664	78	1,921	55,000	43,012	22%	358,902	643,717	178,350	66,780	-	-	26,846	-	1,274,595	150,000	-	-	150,000	
Montverde	952	-	1,901	88,333	61,496	33%	525,971	262,330	537,900	218,444	-	5,750	258,855	-	1,809,250	-	-	-	-	
Lady Lake	1,106	-	15,754	42,483	45,946	56%	2,944,501	5,090,877	7,667,224	189,374	-	-	1,536,480	-	17,428,456	-	-	-	-	
Mascotte	1,161	-	6,447	43,544	62,577	22%	1,355,000	2,917,000	2,644,200	77,200	393,700	-	100,000	712,000	8,199,100	-	-	-	-	
Fruitland Park	1,173	275	10,206	60,319	62,173	47%	1,546,706	4,252,203	3,090,219	1,002,066	560,691	-	1,517,688	1,324,191	13,293,764	-	2,809,021	-	2,809,021	
Howey-in-the-Hills	1,457	966	1,702	64,875	40,028	36%	523,736	776,326	959,633	70,029	-	-	149,531	-	2,479,255	-	1,644,762	-	1,644,762	
Eustis	1,503	87	21,594	46,755	51,641	52%	4,939,539	11,795,849	10,608,220	2,664,156	277,200	-	2,166,595	7,525,475	39,977,034	-	1,418,950	449,800	1,868,750	
Minneola	1,542	821	13,175	61,549	66,767	29%	3,357,792	5,937,540	8,936,069	596,118	-	225,822	1,261,007	-	20,314,348	-	10,815,658	-	10,815,658	
Clermont	2,221	1,023	44,301	64,736	55,314	35%	13,500,641	24,200,231	50,704,348	3,067,075	3,669,840	-	3,231,107	5,900,221	104,273,463	-	16,254,934	29,045,267	45,300,201	
Tavares	2,637	3,323	17,395	45,319	58,394	26%	5,625,626	11,092,078	23,796,537	860,495	533,611	-	3,955,151	9,689,455	55,552,953	10,061,000	38,082,247	9,653,000	57,796,247	
Umatilla	3,132	296	4,196	50,517	42,597	23%	960,761	1,485,064	7,942,445	1,418,080	738,565	-	597,275	688,186	13,830,376	-	772,866	471,170	1,244,036	
Groveland	3,281	733	20,510	62,384	58,544	26%	9,894,466	14,350,092	26,441,948	1,734,207	1,310,478	-	13,561,529	10,057,341	77,350,061	4,548,304	10,486,454	-	15,034,758	
Leesburg	5,664	5,218	24,539	37,092	54,292	18%	21,495,538	17,172,397	90,747,938	5,012,368	828,916	6,600	3,723,363	24,752,807	163,739,927	15,462,400	100,789,000	11,795,000	128,046,400	
Mount Dora	5,757	3,420	15,200	48,690	55,868	24%	19,616,987	28,922,310	28,623,800	3,191,832	322,527	-	6,824,161	38,725,758	126,227,375	-	23,574,550	28,412,708	51,987,258	

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

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Figure 24:



**City of Eustis, Florida**  
**Authorized Personnel Comparison**  
**Last Five Years**

**Table 23:**

<b>Department</b>	<b>2017-18</b>		<b>2018-19</b>		<b>2019-20</b>		<b>2020-21</b>		<b>2021-22</b>	
	<b>Full-Time</b>	<b>Part-Time</b>								
<b>General Fund</b>										
City Commission	-	5	-	5	-	5	-	5	-	5
City Manager & City Clerk	7	-	7	-	7	-	7	-	7	-
Finance & Purchasing	11	-	11	-	12	-	12	-	12	-
Development Services	10	-	9	-	6	-	6	-	6	-
Human Resources	3	-	3	-	3	-	3	-	3	-
Police	54	1	54	1	55	1	55	3	55	3
Fire	26	-	26	-	26	-	26	-	32	-
Public Works	12	-	12	-	12	-	12	-	12	-
Library	11	2	11	2	11	2	11	3	11	3
Parks & Recreation	11	3	11	3	11	3	12	3	13	5
<b>Total General Fund</b>	<b>145</b>	<b>11</b>	<b>144</b>	<b>11</b>	<b>143</b>	<b>11</b>	<b>144</b>	<b>14</b>	<b>151</b>	<b>16</b>
<b>Building Services Fund</b>										
Development Services	-	-	-	-	2	-	2	-	2	-
<b>Total Building Services Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>
<b>Street Improvement Fund</b>										
Administration	2	-	2	-	2	-	2	-	2	-
Public Land Maintenance	3	-	3	-	3	-	3	-	3	-
Lighting & Control	1	-	1	-	1	-	1	-	1	-
Street Maint. & Construction	7	-	7	-	7	-	7	-	7	-
Lawn Mowing	5	-	5	-	5	-	5	-	5	-
Tree Services	-	-	-	-	-	-	-	-	-	-
<b>Total Street Improvements Fund</b>	<b>18</b>	<b>-</b>								
<b>Water &amp; Sewer Revenue Fund</b>										
Public Utilities	16	-	16	-	16	-	16	-	16	-
Water	22	-	22	-	23	-	23	-	24	-
Wastewater	18	-	18	-	18	-	18	-	17	-
<b>Total Water &amp; Sewer Fund</b>	<b>56</b>	<b>-</b>	<b>56</b>	<b>-</b>	<b>57</b>	<b>-</b>	<b>57</b>	<b>-</b>	<b>57</b>	<b>-</b>
<b>Stormwater Utility Fund</b>										
Street Sweeping &										
Drainage Maintenance	4	-	4	-	4	-	4	-	4	-
<b>Total Stormwater Utility Fund</b>	<b>4</b>	<b>-</b>								
<b>City Total</b>	<b>223</b>	<b>11</b>	<b>222</b>	<b>11</b>	<b>224</b>	<b>11</b>	<b>225</b>	<b>14</b>	<b>232</b>	<b>16</b>

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Fund Type  
General Fund | Governmental

General Fund  
Summary

Profile  
Major Fund

<u>DESCRIPTION</u>	<u>Actual</u> <u>FY18-19</u>	<u>Actual</u> <u>FY19-20</u>	<u>Adopted</u> <u>FY20-21</u>	<u>Projected</u> <u>FY20-21</u>	<u>Proposed</u> <u>FY21-22</u>
BEGINNING FUND BALANCE	8,141,134	9,062,885	7,818,771	9,479,121	8,948,146
TOTAL REVENUE	<u>17,163,682</u>	<u>18,390,317</u>	<u>18,016,178</u>	<u>18,505,260</u>	<u>19,630,625</u>
TOTAL REVENUES & BALANCES	25,304,816	27,453,202	25,834,949	27,984,381	28,578,770
TOTAL EXPENDITURES	<u>16,241,931</u>	<u>17,974,081</u>	<u>17,836,329</u>	<u>19,036,236</u>	<u>19,379,113</u>
Net Revenue (Loss)	921,751	416,236	179,849	(530,976)	251,511
OPERATING RESERVES	3,997,049	4,238,887	4,181,562	4,481,539	4,514,568
AVAILABLE BALANCE	<u>5,065,836</u>	<u>5,240,234</u>	<u>3,817,058</u>	<u>4,466,607</u>	<u>4,685,089</u>
TOTAL ENDING FUND BALANCE	<u><b>9,062,885</b></u>	<u><b>9,479,121</b></u>	<u><b>7,998,619</b></u>	<u><b>8,948,146</b></u>	<u><b>9,199,657</b></u>



Fund Type  
General Fund | Governmental

General Fund  
Revenue

Profile  
Major Fund

Account	DESCRIPTION	Actual Revenue FY18-19	Actual Revenue FY19-20	Adopted Revenue FY20-21	Projected Revenue FY20-21	Proposed Revenue FY21-22
<b>PROPERTY TAXES</b>						
311-01-00	General Property Taxes	7,072,491	7,575,827	8,520,278	8,520,278	9,097,441
311-02-00	Delinquent Taxes	197,751	333,188	220,000	304,140	300,000
	Subtotal	7,270,242	7,909,015	8,740,278	8,824,418	9,397,441
<b>FRANCHISE FEES</b>						
313-10-00	Duke Energy	1,458,199	1,440,796	1,480,000	1,480,000	1,500,000
313-40-00	TECO/Peoples Gas	28,615	46,508	45,000	45,000	45,000
313-70-00	WasteManagement Res	203,273	90,397	205,000	205,000	91,000
313-70-01	WasteManagement Com.	-	127,338	-	-	140,000
314-11-00	Sumter Electric	27,604	24,011	30,000	30,000	27,000
	Subtotal	1,717,691	1,729,050	1,760,000	1,760,000	1,803,000
<b>UTILITY TAXES</b>						
314-10-00	Duke Energy	1,739,895	1,839,997	1,780,000	1,780,000	1,850,000
314-11-00	Sumter Electric	16,309	29,256	70,000	70,000	32,000
314-30-00	City Water Sales	358,942	363,710	365,000	365,000	370,000
314-40-00	TECO/Peoples Gas	52,626	33,840	30,000	30,000	38,000
314-44-00	Other Utility Taxes	34,847	24,897	40,000	40,000	35,000
315-10-00	Telecommunication Tax	516,616	539,558	504,500	504,500	515,000
	Subtotal	2,719,235	2,831,258	2,789,500	2,789,500	2,840,000
<b>LICENSES &amp; PERMITS</b>						
321-10-00	Occupational License	69,319	62,691	65,000	65,000	67,000
321-20-00	Penalties	1,208	945	1,200	1,200	1,200
321-30-00	Occ License App Fees	1,460	1,530	1,500	1,500	1,500
329-60-00	Fire Review Fee	3,661	3,607	-	5,000	5,000
	Subtotal	75,648	68,773	67,700	72,700	74,700
<b>INTERGOVERNMENTAL</b>						
331-20-03	Bulletproof Vest Grant	5,500	3,380	-	-	-
331-20-10	CESF Lake C9-016	-	16,504	-	88,245	-
331-20-11	CARES Act Grant	-	964,342	-	266,205	-
331-40-00	FEMA Reimbursement	281,609	135,369	-	-	-
334-20-02	JAGD AR Sight System	-	4,848	-	-	-
334-20-26	JAGD Lake -8-YD-050	-	7,288	-	-	-
334-20-27	JAGD Lake-1-Y6-035	-	5,386	-	-	-
335-10-12	State Revenue Sharing	626,129	569,537	625,000	570,000	600,000
335-10-14	Mobile Home License	10,906	11,573	13,000	13,000	11,000



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

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Revenue FY18-19</u>	<u>Actual Revenue FY19-20</u>	<u>Adopted Revenue FY20-21</u>	<u>Projected Revenue FY20-21</u>	<u>Proposed Revenue FY21-22</u>
<u>INTERGOV (Cont'd)</u>						
335-10-15	Alcoholic Beverage License	40,724	36,414	41,000	41,000	41,000
335-10-18	1/2 Cent Sales Tax	1,295,976	1,265,647	1,025,000	1,300,000	1,314,407
335-20-10	Fire Suppression Comp	6,171	6,688	6,000	6,000	6,000
338-10-00	County Occupational License	22,863	11,515	-	-	-
338-70-00	County Library Revenue	-	17,500	30,000	30,000	89,728
338-70-01	County Library Internet	-	-	-	6,000	14,400
339-21-00	Housing Authority PILOT	9,305	11,695	11,700	15,343	15,000
	Subtotal	2,299,183	3,067,686	1,751,700	2,335,793	2,091,535
<u>CHARGES FOR SERVICES</u>						
341-90-04	Lien Search	-	1,615	4,200	4,200	6,000
341-90-43	Garbage Billing Fees	43,150	46,028	43,340	43,340	47,000
342-10-00	Police Charges for Services	-	3,690	-	3,000	3,000
342-10-01	False Alarms Police	4,060	3,340	4,000	4,000	3,500
342-10-02	On Call Wrecker Service	-	604	-	-	-
342-20-21	Lake County ALS Payment	90,881	116,222	100,000	100,000	120,000
342-20-22	Hydrant Maint Service	59,000	62,000	59,000	59,000	59,000
342-20-30	False Alarms Fire	200	-	1,000	1,000	200
342-20-40	Fire Inspection Fees	51,782	10,420	50,000	7,000	7,000
343-80-10	Opening & Closing	16,940	18,935	16,000	19,000	20,000
344-00-00	Street Services Umatilla	-	12,000	-	5,000	5,000
347-10-01	Library User Fees	2,676	162	500	100	100
347-10-02	Library Passport Fees	-	-	-	5,000	12,000
347-10-21	Library Book Sales	-	-	2,500	2,500	2,500
347-20-01	Annual Sports Activities	83,820	52,076	90,000	60,000	80,000
347-20-02	Swimming Pool Receipts	23,850	632	24,000	5,000	5,000
347-50-03	Lakeview Room Rental	1,861	1,598	2,000	2,000	2,000
347-50-04	Service Center Rental	16,025	8,950	15,000	10,000	15,000
347-50-05	Community Center Rental	47,863	26,115	45,000	30,000	45,000
347-50-06	American Legion Rental	8,618	916	1,000	1,000	1,000
347-50-07	Garden Room Rental	3,930	1,803	4,000	4,000	4,000
347-50-08	Ferran Park Rental	210	240	400	400	500
347-50-09	Women's Club Rental	16,415	13,850	18,000	15,000	18,000
347-50-10	Field Rentals	-	-	-	500	500
	Subtotal	471,281	381,196	479,940	381,040	456,300
<u>FINES &amp; FORFEITURES</u>						
351-10-00	Police Fines	6,517	3,695	4,000	1,000	1,000
351-50-00	License Plate Seisure	-	-	-	200	100
352-10-00	Library Late Book Fines	-	-	8,000	-	-
354-10-00	Code Violations	91,314	44,785	45,000	45,000	45,000
359-10-00	Other Fines	-	350	500	2,000	1,500
	Subtotal	97,831	48,830	57,500	48,200	47,600
<u>MISCELLANEOUS</u>						
361-10-00	Interest Earnings	173,478	75,714	55,000	20,000	20,000
362-10-00	Cingular Lease	40,176	39,060	43,500	44,500	45,600
362-20-00	Verizon Lease	36,654	38,121	39,250	44,500	45,600
362-70-00	Lease Sprayfield	16,555	16,255	17,300	7,500	-
362-70-01	Lease CR44 Field	2,976	3,065	3,150	1,500	-

FUND: GENERAL - 001



Fund Type  
General Fund | Governmental

General Fund  
Revenue

Profile  
Major Fund

Account	DESCRIPTION	Actual Revenue FY18-19	Actual Revenue FY19-20	Adopted Revenue FY20-21	Projected Revenue FY20-21	Proposed Revenue FY21-22
<u>MISCELLANEOUS (Cont'd)</u>						
364-10-00	Cemetery Lot Sales	4,600	30,027	25,000	25,000	25,000
364-20-00	Sale of Land	83,890	49,536	-	-	-
364-30-00	Sales of Fixed Assets	2,506	-	3,000	14,250	5,000
366-10-01	Contributions/Donations	71,350	-	-	-	-
369-20-00	Insurance Claims	-	3,756	-	-	-
369-30-00	Miscellaneous	43,865	51,189	5,000	50,000	30,000
369-30-02	Street Party/Event	209,730	145,960	200,000	95,000	80,000
369-30-20	Reimbursement Building Services	-	-	77,264	77,264	80,175
369-30-21	Reimbursement CRA Admin. & Police	-	-	-	-	113,774
369-41-00	Purchasing Card Rebate	17,812	20,871	20,000	20,000	20,000
369-90-00	Other Misc. Revenue PY Expense	(33,735)	11,080	-	5,000	5,000
369-92-00	Additional Increase from Personnel	-	-	-	-	100,000
369-99-00	Misc Rev Fire Spec Event	35	180	-	-	-
399-99-99	Police Security Detail	27,354	49,272	30,000	38,000	38,000
	Subtotal	697,246	534,086	518,464	442,514	608,149
<u>FUND TRANSFERS</u>						
381-06-00	From Library Trust Fund	-	-	39,196	39,195	-
381-40-00	From Water & Sewer Fd	1,800,000	1,800,000	1,800,000	1,800,000	2,300,000
381-59-00	From Fire Impact Fd	835	630	450	450	450
381-60-00	From Greenwood Cem Fd	2,514	1,146	1,600	1,600	1,600
381-63-00	From Parks & Rec Imp Fd	349	2,145	450	450	450
381-64-00	From Law Enf Imp Fd	785	592	450	450	450
381-65-00	From Water Impact Fd	5,560	5,638	4,500	4,500	4,500
381-66-00	From Sewer Impact Fd	5,112	9,221	4,200	4,200	4,200
381-69-00	From Library Impact Fd	170	1,051	250	250	250
	Subtotal	1,815,325	1,820,423	1,851,096	1,851,095	2,311,900
<b>TOTAL REVENUE</b>		<b>17,163,682</b>	<b>18,390,317</b>	<b>18,016,178</b>	<b>18,505,260</b>	<b>19,630,625</b>



Fund Type  
General Fund | Governmental

General Fund  
Department Expenditures by Function

Profile  
Major Fund

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY 20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY 21-22</u>
<u>GENERAL GOVERNMENT</u>						
511	City Commission	46,116	36,961	57,092	57,092	58,805
512	City Manager	1,205,242	909,798	1,197,537	1,197,537	1,298,856
513	Finance	1,043,523	1,263,591	1,201,391	1,201,391	1,235,439
514	Legal	120,422	171,257	110,000	201,525	157,000
515	Development Services	302,811	354,912	478,955	478,955	586,944
516	Human Resources	294,396	340,470	305,131	305,131	310,469
	<b>Total General Government</b>	<b>3,012,510</b>	<b>3,076,989</b>	<b>3,350,106</b>	<b>3,441,631</b>	<b>3,647,513</b>
<u>PUBLIC SAFETY</u>						
521	Police	5,219,716	6,072,187	5,787,943	6,060,628	5,787,085
522	Fire	2,993,848	3,484,608	3,178,741	3,178,741	3,707,555
	<b>Total Public Safety</b>	<b>8,213,564</b>	<b>9,556,795</b>	<b>8,966,684</b>	<b>9,239,369</b>	<b>9,494,640</b>
<u>PUBLIC WORKS</u>						
517-541	Public Works	906,319	1,677,687	1,227,329	1,220,073	1,294,729
	<b>Total Public Works</b>	<b>906,319</b>	<b>1,677,687</b>	<b>1,227,329</b>	<b>1,220,073</b>	<b>1,294,729</b>
<u>Culture &amp; Recreation</u>						
571	Library	902,994	871,833	933,055	933,055	925,271
572	Parks & Recreation	922,763	1,005,426	1,183,075	1,183,075	1,451,018
	<b>Total Culture &amp; Recreation</b>	<b>1,825,757</b>	<b>1,877,259</b>	<b>2,116,130</b>	<b>2,116,130</b>	<b>2,376,289</b>
<u>NON-DEPARTMENTAL</u>						
581	Fund Transfers	1,239,101	783,041	1,071,080	1,071,080	1,281,842
581	Contingency	358,644	162,305	245,000	243,700	371,100
581	Insurance	656,036	810,005	830,000	830,000	913,000
581	Projects	-	-	-	844,253	-
581	Organization Grants	30,000	30,000	30,000	30,000	-
	<b>Total Non-Departmental</b>	<b>2,283,781</b>	<b>1,785,351</b>	<b>2,176,080</b>	<b>3,019,033</b>	<b>2,565,942</b>
	<b>TOTAL EXPENDITURE</b>	<b>16,241,931</b>	<b>17,974,081</b>	<b>17,836,329</b>	<b>19,036,236</b>	<b>19,379,113</b>





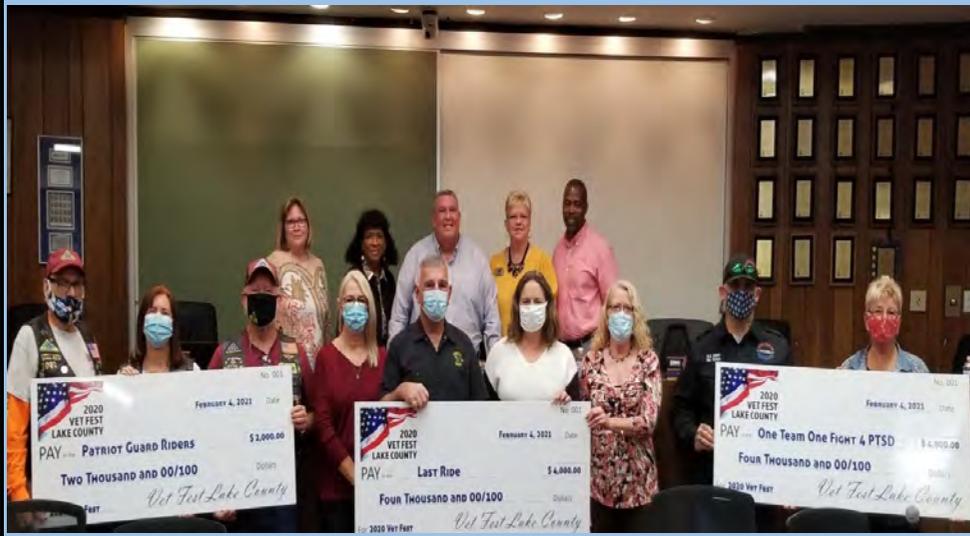
Function  
General Government

Department  
City Commission  
511

Department  
Overview  
Description

**Department Description**

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







Function  
General Government

Department  
City Commission  
511

Department Summary  
Programs | Capital | Positions

<u>Program</u>	<u>Title</u>	<u>Budget By Program</u>	<u>Part-Time Positions</u>
1100	Legislative	\$ 58,805	5
<b>Department Total</b>		<b>\$ 58,805</b>	<b>5</b>





**Capital Requests**

\$	-
-	-
<b>Total</b>	<b>\$ -</b>



<u>Summary by Category</u>	<u>Actual FY18-19</u>	<u>Actual FY19-20</u>	<u>Adopted FY 20-21</u>	<u>Projected FY20-21</u>	<u>Proposed FY21-22</u>
Personal Services	30,098	30,076	30,142	30,142	30,435
Operating Expenses	16,018	6,885	26,950	26,950	28,370
Subtotal	46,116	36,961	57,092	57,092	58,805
<b>Department Total</b>	<b>46,116</b>	<b>36,961</b>	<b>57,092</b>	<b>57,092</b>	<b>58,805</b>

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





<u>Function</u>	<u>Department</u>	<u>Program</u>
General Government	City Commission	Legislative
	511	1100

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY 20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY 21-22</u>
	<b><u>PERSONAL SERVICES</u></b>					
10-12	Regular Salaries & Wages	27,999	28,000	28,000	28,000	28,000
10-21	FICA Tax	2,099	2,076	2,142	2,142	2,435
	Subtotal	30,098	30,076	30,142	30,142	30,435
	<b><u>OPERATING</u></b>					
30-34	Other Contractual Services	-	-	-	-	-
30-40	Travel & Per Diem	8,793	2,418	17,845	17,845	20,520
30-42	Transportation & Postage	19	1	-	-	-
30-47	Printing & Binding	568	134	600	600	600
30-48	Promotional Activities	2,784	1,502	2,450	2,450	2,200
30-49	Other Current Charges	200	61	600	600	600
30-51	Office Supplies	145	25	150	150	150
30-52	Operating Supplies	-	-	1,155	1,155	-
30-54	Books, Pub, Subscriptions	3,509	2,744	4,150	4,150	4,300
	Subtotal	16,018	6,885	26,950	26,950	28,370
	<b>PROGRAM TOTAL</b>	<b>46,116</b>	<b>36,961</b>	<b>57,092</b>	<b>57,092</b>	<b>58,805</b>



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	\$ 274,392	2.0
1210	City Clerk	170,012	1.0
1220	Economic Development	327,988	2.0
1240	Events & Tourism	526,464	3.6
<b>Department Total</b>		<b>\$ 1,298,856</b>	<b>8.6</b>

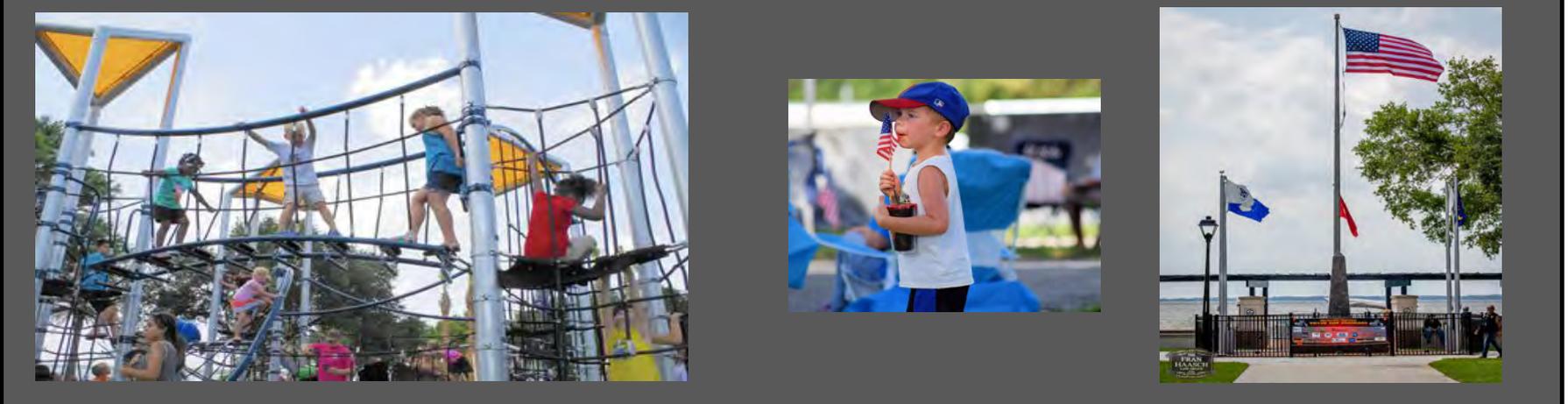


<u>Capital Requests</u>	
	\$ -
<b>Total</b>	<b>\$ -</b>




<u>Summary by Category</u>	<u>Actual FY18-19</u>	<u>Actual FY19-20</u>	<u>Adopted FY20-21</u>	<u>Projected FY20-21</u>	<u>Proposed FY21-22</u>
Personal Services	667,733	801,906	690,644	690,644	746,308
Operating Expenses	537,509	448,362	506,893	506,893	552,548
Subtotal	1,205,242	1,250,268	1,197,537	1,197,537	1,298,856
Capital Outlay	-	-	-	-	-
<b>Department Total</b>	<b>1,205,242</b>	<b>1,250,268</b>	<b>1,197,537</b>	<b>1,197,537</b>	<b>1,298,856</b>

<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	1.1	2.6	2.6	2.6	2.6
<b>Total</b>	<b>7.1</b>	<b>8.6</b>	<b>8.6</b>	<b>8.6</b>	<b>8.6</b>





<u>Function</u> General Government	<u>Department</u> City Manager 512	<u>Program</u> Administration 1200
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<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures</u> <u>FY18-19</u>	<u>Actual Expenditures</u> <u>FY19-20</u>	<u>Adopted Expenditures</u> <u>FY20-21</u>	<u>Projected Expenditures</u> <u>FY20-21</u>	<u>Proposed Expenditures</u> <u>FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	192,049	251,215	200,287	200,287	206,297
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	13,662	21,169	15,338	15,338	15,797
10-23	Life & Health Insurance	22,322	22,080	22,622	22,622	22,950
10-24	Mass Mutual Retirement	10,758	11,879	12,018	12,018	12,378
	Subtotal	238,991	306,543	250,465	250,465	257,622
<b><u>OPERATING</u></b>						
30-34	Other Contractual Services	1,500	1,500	1,500	1,500	1,500
30-40	Travel & Per Diem	7,098	6,711	10,670	10,670	10,920
30-41	Communication Services	600	600	840	840	600
30-42	Transportation & Postage	12	7	100	100	100
30-46	Repair & Maintenance	566	839	1,200	1,200	1,200
30-47	Printing & Binding	67	-	100	100	100
30-48	Promotional Activities	404	500	1,100	1,100	1,100
30-51	Office Supplies	219	365	400	400	400
30-52	Operating Supplies	-	318	250	250	250
30-54	Books, Pub, Subscriptions	-	117	600	600	600
30-56	Vehicle Repair & Maint	5	-	-	-	-
	Subtotal	10,471	10,957	16,760	16,760	16,770
	<b>PROGRAM TOTAL</b>	<b>249,462</b>	<b>317,500</b>	<b>267,225</b>	<b>267,225</b>	<b>274,392</b>



Function  
General Government

Department  
City Manager  
512

Program  
City Clerk  
1210

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	68,885	82,151	72,194	72,194	74,360
10-14	Overtime	-	-	500	500	500
10-16	Bonus	100	100	100	100	100
10-21	FICA Tax	5,046	6,648	5,569	5,569	7,535
10-23	Life & Health Insurance	10,714	19,040	11,311	11,311	11,475
10-24	Mass Mutual Retirement	3,843	4,283	4,362	4,362	4,492
	Subtotal	<u>88,588</u>	<u>112,222</u>	<u>94,036</u>	<u>94,036</u>	<u>98,462</u>
<b><u>OPERATING</u></b>						
30-34	Other Contractual Services	46,879	23,661	37,325	37,325	40,150
30-40	Travel & Per Diem	336	980	2,500	2,500	2,500
30-42	Transportation & Postage	195	109	200	200	200
30-46	Repair & Maintenance	-	-	800	800	800
30-47	Printing & Binding	-	-	100	100	100
30-49	Other Current Charges	21,614	20,312	24,000	24,000	26,000
30-51	Office Supplies	151	508	400	400	400
30-52	Operating Supplies	328	619	1,000	1,000	1,000
30-54	Books, Pub, Subscriptions	170	270	400	400	400
	Subtotal	<u>69,673</u>	<u>46,459</u>	<u>66,725</u>	<u>66,725</u>	<u>71,550</u>
<b><u>CAPITAL OUTLAY</u></b>						
60-64	Machinery & Equipment	-	-	-	-	-
	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>PROGRAM TOTAL</b>	<b><u>158,261</u></b>	<b><u>158,681</u></b>	<b><u>160,761</u></b>	<b><u>160,761</u></b>	<b><u>170,012</u></b>



Function  
General Government

Department  
City Manager  
512

Program  
Economic Development  
1220

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	124,386	151,744	132,275	132,275	159,113
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	8,712	12,187	10,134	10,134	12,188
10-23	Life & Health Insurance	30,370	19,872	20,360	20,360	22,950
10-24	Mass Mutual Retirement	6,761	7,857	7,937	7,937	9,547
	Subtotal	<u>170,429</u>	<u>191,860</u>	<u>170,906</u>	<u>170,906</u>	<u>203,998</u>
<b><u>OPERATING</u></b>						
30-31	Professional Services	2,900	4,875	24,700	24,700	20,700
30-34	Other Contractual Services	-	-	-	-	-
30-40	Travel & Per Diem	647	303	2,870	2,870	2,870
30-41	Communication Services	1,726	1,599	1,800	1,800	2,550
30-42	Transportation & Postage	31	19	100	100	100
30-46	Repair & Maintenance	-	-	250	250	250
30-47	Printing & Binding	-	30	200	200	200
30-48	Promotional Activities	60,383	60,851	81,100	81,100	93,250
30-51	Office Supplies	249	338	700	700	700
30-52	Operating Supplies	1,464	-	-	-	-
30-54	Books, Pub, Subscriptions	560	2,401	3,100	3,100	3,370
	Subtotal	<u>67,960</u>	<u>70,416</u>	<u>114,820</u>	<u>114,820</u>	<u>123,990</u>
<b><u>CAPITAL OUTLAY</u></b>						
60-64	Machinery & Equipment	-	-	-	-	-
	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>PROGRAM TOTAL</b>	<b><u>238,389</u></b>	<b><u>262,276</u></b>	<b><u>285,726</u></b>	<b><u>285,726</u></b>	<b><u>327,988</u></b>



Function  
General Government

Department  
City Manager  
512

Program  
Events & Tourism  
1240

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	84,099	92,804	87,740	87,740	88,957
10-13	Other Salaries & Wages	45,364	46,454	47,000	47,000	47,000
10-14	Overtime	7,027	15,083	5,000	5,000	10,000
10-16	Bonus	300	300	200	200	200
10-21	FICA Tax	10,035	12,097	7,110	7,110	11,181
10-23	Life & Health Insurance	17,857	19,320	22,622	22,622	22,950
10-24	Mass Mutual Retirement	5,043	5,223	5,565	5,565	5,938
	Subtotal	<u>169,725</u>	<u>191,281</u>	<u>175,237</u>	<u>175,237</u>	<u>186,226</u>
<b><u>OPERATING</u></b>						
30-34	Other Contractual Services	197,845	142,002	177,000	177,000	189,000
30-40	Travel & Per Diem	1,349	1,265	2,228	2,228	2,228
30-41	Communication Services	1,863	1,447	1,740	1,740	1,740
30-42	Transportation & Postage	257	71	230	230	230
30-44	Rental & Leases	128,028	131,729	36,500	36,500	50,800
30-46	Repair & Maintenance	180	234	250	850	600
30-48	Promotional Activities	53,978	39,391	80,700	80,700	84,800
30-51	Office Supplies	756	198	200	600	800
30-52	Operating Supplies	3,248	2,516	6,500	5,500	6,500
30-54	Books, Pub, Subscriptions	1,901	1,677	2,940	2,940	2,940
30-56	Vehicle Repair & Maint	-	-	300	300	600
	Subtotal	<u>389,405</u>	<u>320,530</u>	<u>308,588</u>	<u>308,588</u>	<u>340,238</u>
	<b>PROGRAM TOTAL</b>	<b><u>559,130</u></b>	<b><u>511,811</u></b>	<b><u>483,825</u></b>	<b><u>483,825</u></b>	<b><u>526,464</u></b>





Function  
General Government

Department  
Finance  
513

Department  
Overview  
Description | Goals | Objectives

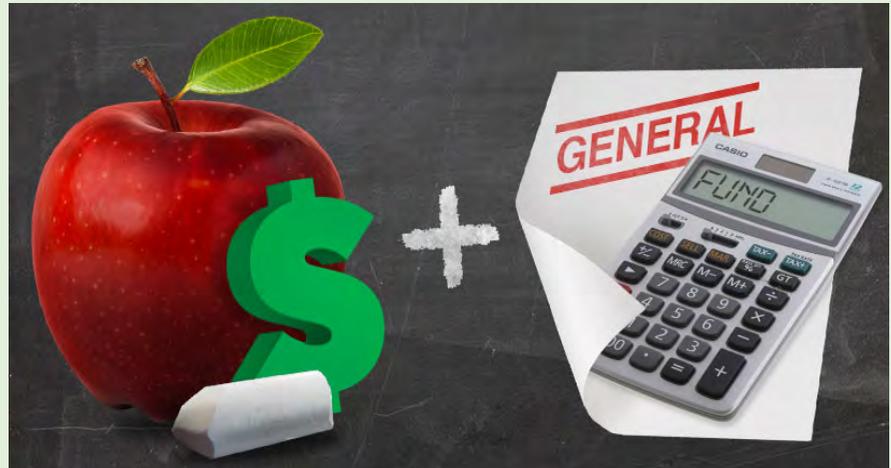
**Department Description**

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	\$ 697,639	7
1350	Information Technology	351,260	3
1360	Purchasing	186,540	2
<b>Department Total</b>		<b>\$ 1,235,439</b>	<b>12</b>



**ACCOUNTING**



**Capital Requests**

\$ -

**Total**

\$ -



<u>Summary by Category</u>	<u>Actual FY18-19</u>	<u>Actual FY19-20</u>	<u>Adopted FY20-21</u>	<u>Projected FY20-21</u>	<u>Adopted FY21-22</u>
Personal Services	844,272	1,023,983	931,437	931,437	945,819
Operating Expenses	199,251	239,608	269,954	271,254	289,620
Subtotal	1,043,523	1,263,591	1,201,391	1,202,691	1,235,439
Capital Outlay	-	-	-	-	-
<b>Department Total</b>	<b>1,043,523</b>	<b>1,263,591</b>	<b>1,201,391</b>	<b>1,202,691</b>	<b>1,235,439</b>

<u>Authorized Personnel</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Finance Director	1	1	1	1	1
Deputy Finance Director	1	1	1	1	1
Senior Staff Assistant	2	2	2	2	2
Staff Accountant	2	2	2	2	2
Payroll Manager	1	1	1	1	1
Info Tech Manager	1	1	1	1	1
Info Tech Support Specialist	1	1	1	1	2
Purchasing Director	1	1	2	2	1
Buyer	1	1	1	1	1
<b>Total</b>	<b>11</b>	<b>11</b>	<b>12</b>	<b>12</b>	<b>12</b>





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

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY19-20</u>	<u>Actual Expenditures FY20-21</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY21-22</u>	<u>Proposed Expenditures FY 21-22</u>
	<b><u>PERSONAL SERVICES</u></b>					
10-12	Regular Salaries & Wages	416,378	469,282	425,428	425,428	420,922
10-14	Overtime	-	132	800	800	800
10-16	Bonus	700	700	700	700	700
10-21	FICA Tax	29,649	37,332	32,660	32,660	32,316
10-23	Life & Health Insurance	75,001	71,760	67,866	67,866	68,850
10-24	Mass Mutual Retirement	23,227	24,363	25,574	25,574	25,256
	Subtotal	544,955	603,569	553,028	553,028	548,844
	<b><u>OPERATING</u></b>					
30-32	Accounting & Auditing	23,220	32,860	26,115	26,115	27,400
30-34	Other Contractual Services	-	1,805	3,000	3,000	18,300
30-40	Travel & Per Diem	1,243	130	4,085	1,760	2,855
30-41	Communication Services	2,575	310	2,400	2,400	2,100
30-42	Transportation & Postage	3,374	2,911	5,295	5,295	5,295
30-43	Utilities	37,425	34,998	41,700	41,700	45,100
30-46	Repair & Maintenance	29,185	30,699	33,780	33,780	35,800
30-47	Printing & Binding	3,980	5,673	4,275	4,275	4,300
30-51	Office Supplies	3,173	4,784	4,300	4,300	4,300
30-54	Books, Pub, Subscriptions	3,296	1,818	2,100	2,100	1,845
30-55	Employee Study Expense	(198)	575	500	2,825	1,500
	Subtotal	107,273	116,563	127,550	127,550	148,795
	<b><u>CAPITAL OUTLAY</u></b>					
60-64	Machinery & Equipment	-	-	-	-	-
	Subtotal	-	-	-	-	-
	<b>PROGRAM TOTAL</b>	<b>652,228</b>	<b>720,132</b>	<b>680,578</b>	<b>680,578</b>	<b>697,639</b>



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

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY19-20</u>	<u>Actual Expenditures FY20-21</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY21-22</u>	<u>Proposed Expenditures FY 21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	101,547	155,914	149,705	149,705	160,756
10-14	Overtime	946	180	1,000	1,000	1,000
10-16	Bonus	200	200	300	300	300
10-21	FICA Tax	6,968	12,067	11,552	11,552	12,398
10-23	Life & Health Insurance	21,429	27,600	33,933	33,933	34,425
10-24	Mass Mutual Retirement	5,676	7,775	9,043	9,043	9,706
	Subtotal	<u>136,766</u>	<u>203,736</u>	<u>205,533</u>	<u>205,533</u>	<u>218,585</u>
<b><u>OPERATING</u></b>						
30-34	Other Contractual Services	27,800	27,800	27,800	27,800	27,800
30-40	Travel & Per Diem	183	-	1,230	1,230	1,230
30-41	Communication Services	14,712	15,120	15,564	15,564	14,895
30-42	Transportation & Postage	19	-	-	-	-
30-46	Repair & Maintenance	44,744	77,184	84,685	84,685	83,775
30-51	Office Supplies	-	-	1,300	1,300	1,300
30-52	Operating Supplies	2,340	-	-	-	-
30-54	Books, Pub, Subscriptions	200	-	175	175	175
30-55	Employee Study Expense	-	-	2,500	2,500	2,500
30-56	Vehicle Repair & Maint	-	95	1,000	1,000	1,000
	Subtotal	<u>89,998</u>	<u>120,199</u>	<u>134,254</u>	<u>134,254</u>	<u>132,675</u>
<b><u>CAPITAL OUTLAY</u></b>						
60-64	Machinery & Equipment	-	-	-	-	-
	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>PROGRAM TOTAL</b>	<b><u>226,764</u></b>	<b><u>323,935</u></b>	<b><u>339,787</u></b>	<b><u>339,787</u></b>	<b><u>351,260</u></b>



<u>Function</u>	<u>Department</u>	<u>Program</u>
General Government	Finance 513	Purchasing 1360

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY19-20</u>	<u>Actual Expenditures FY20-21</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY21-22</u>	<u>Adopted Expenditures FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	122,739	168,209	129,100	129,100	132,974
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	9,161	16,134	9,892	9,892	10,173
10-22	Florida Retirement	6,606	7,311	8,287	8,287	9,236
10-23	Life & Health Insurance	21,429	22,080	22,623	22,623	22,950
10-24	Mass Mutual Retirement	2,416	2,744	2,774	2,774	2,857
	Subtotal	<u>162,551</u>	<u>216,678</u>	<u>172,876</u>	<u>172,876</u>	<u>178,390</u>
<b><u>OPERATING</u></b>						
30-40	Travel & Per Diem	-	-	1,500	1,500	1,500
30-41	Communication Services	-	-	100	100	100
30-42	Transportation & Postage	26	27	100	100	100
30-46	Repair & Maintenance	-	66	100	100	100
30-47	Printing & Binding	345	-	350	350	350
30-49	Other Current Charges	177	-	1,000	1,000	1,000
30-51	Office Supplies	429	383	1,000	1,000	1,000
30-52	Operating Supplies	(197)	1,544	1,500	1,500	1,500
30-54	Books, Pub, Subscriptions	572	400	1,000	2,300	1,000
30-55	Employee Study Expense	628	426	1,500	1,500	1,500
	Subtotal	<u>1,980</u>	<u>2,846</u>	<u>8,150</u>	<u>9,450</u>	<u>8,150</u>
	<b>PROGRAM TOTAL</b>	<b><u>164,531</u></b>	<b><u>219,524</u></b>	<b><u>181,026</u></b>	<b><u>182,326</u></b>	<b><u>186,540</u></b>



Function  
General Government

Department  
City Attorney  
514

Department  
Overview  
Description

**Department Description**

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



**municode**



Municipal Code Corporation P.O. Box 2235 Tallahassee, FL 32316  
info@municode.com 800.262.2633 www.municode.com





<u>Program</u>	<u>Title</u>	<u>Budget By Program</u>	<u>FTE Positions</u>
1400	Legal Services	\$ 157,000.00	-
Department Total		\$ 157,000	-





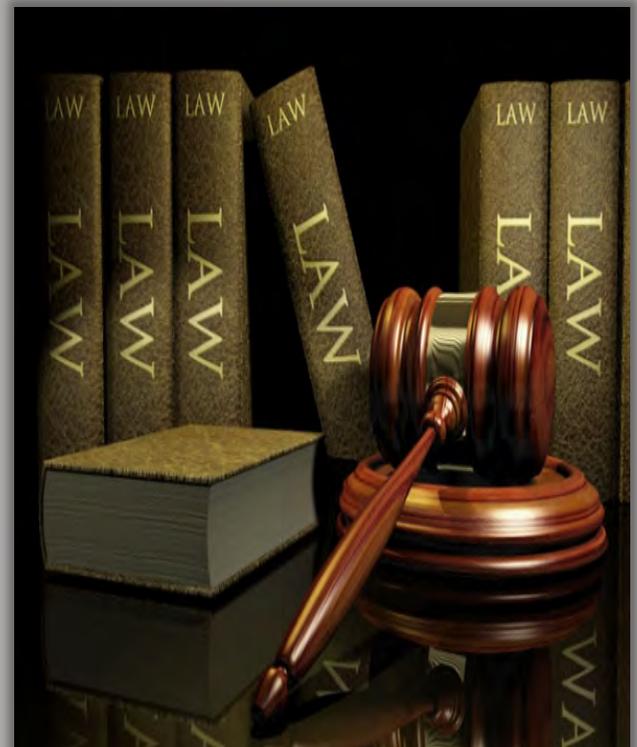
**Capital Requests**

\$ -

**Total** \$ -



<u>Summary by Category</u>	<u>Actual FY18-19</u>	<u>Actual FY19-20</u>	<u>Adopted FY20-21</u>	<u>Projected FY 20-21</u>	<u>Proposed FY21-22</u>
Operating Expenses	120,422	171,257	110,000	201,525	157,000
Subtotal	120,422	171,257	110,000	201,525	157,000
Other Expense	-	-	-	-	-
<b>Department Total</b>	<b>120,422</b>	<b>171,257</b>	<b>110,000</b>	<b>201,525</b>	<b>157,000</b>



FUND: GENERAL - 001



Function  
General Government

Department  
City Attorney  
514

Program  
Legal Services  
1400

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY 20-21</u>	<u>Proposed Expenditures FY21-22</u>
	<b><u>OPERATING</u></b>					
30-31	Professional Services	25,000	30,000	25,000	33,525	42,000
30-34	Other Contractual Services	95,422	141,257	85,000	168,000	115,000
	Subtotal	120,422	171,257	110,000	201,525	157,000
	<b>PROGRAM TOTAL</b>	<b>120,422</b>	<b>171,257</b>	<b>110,000</b>	<b>201,525</b>	<b>157,000</b>



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	\$ 586,944	6
<b>Department Total</b>		<b>\$ 586,944</b>	<b>6</b>





**Capital Requests**

\$ -

**Total**                      \$ -



<u>Summary by Category</u>	<u>Actual FY18-19</u>	<u>Actual FY19-20</u>	<u>Adopted FY20-21</u>	<u>Projected FY20-21</u>	<u>Proposed FY21-22</u>
Personal Services	335,993	403,610	400,285	400,285	508,224
Operating Expenses	49,942	35,194	78,670	78,670	78,720
Subtotal	385,935	438,804	478,955	478,955	586,944
Other Expend/Reimburse	(83,124)	(83,893)	-	-	-
<b>Department Total</b>	<b>302,811</b>	<b>354,911</b>	<b>478,955</b>	<b>478,955</b>	<b>586,944</b>

<u>Authorized Personnel</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Development Services Director	1	1	1	1	1
Senior Planner	1	1	1	1	1
Senior Staff Assistant	2	2	2	2	2
Code Enforcement Supervisor	1	1	1	1	1
Code Enforcement Officer	1	1	1	1	1
<b>Total</b>	<b>9</b>	<b>7</b>	<b>6</b>	<b>6</b>	<b>6</b>

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





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

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures FY18-19	Actual Expenditures FY19-20	Adopted Expenditures FY20-21	Projected Expenditures FY20-21	Proposed Expenditures FY21-22
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	252,067	301,971	298,845	298,845	375,842
10-14	Overtime	60	54	-	-	-
10-16	Bonus	400	600	600	600	700
10-21	FICA Tax	18,594	23,087	22,664	22,664	28,806
10-23	Life & Health Insurance	50,847	60,720	60,400	60,400	80,325
10-24	Mass Mutual Retirement	14,025	17,178	17,776	17,776	22,551
	Subtotal	335,993	403,610	400,285	400,285	508,224
<u>OPERATING</u>						
30-31	Professional Services	31,832	16,144	41,500	41,500	42,500
30-34	Other Contractual Services	22	-	1,600	1,600	1,600
30-40	Travel & Per Diem	2,567	92	4,300	4,300	4,300
30-41	Communication Services	867	1,300	2,520	2,520	2,520
30-42	Transportation & Postage	4,855	4,870	3,500	3,500	4,900
30-46	Repair & Maintenance	2,000	3,371	4,000	4,000	4,000
30-47	Printing & Binding	135	253	450	450	600
30-51	Office Supplies	1,404	3,752	4,000	4,000	1,500
30-52	Operating Supplies	2,495	3,207	12,600	12,600	12,600
30-54	Books, Pub, Subscriptions	2,103	899	1,800	1,800	1,800
30-55	Employee Study Expense	1,315	655	1,800	1,800	1,800
30-56	Vehicle Repair & Maint	347	651	600	600	600
	Subtotal	49,942	35,194	78,670	78,670	78,720
<u>OTHER EXPEND/REIMB</u>						
30-49	Other Current Charges	(83,124)	(83,893)	-	-	-
	Subtotal	(83,124)	(83,893)	-	-	-
	<b>PROGRAM TOTAL</b>	<b>302,811</b>	<b>354,911</b>	<b>478,955</b>	<b>478,955</b>	<b>586,944</b>



Function  
General Government

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	\$ 310,469	3
Department Total		\$ 310,469	3




**Capital Requests**

\$ -

**Total** \$ -




<u>Summary by Category</u>	<u>Actual FY18-19</u>	<u>Actual FY19-20</u>	<u>Adopted FY20-21</u>	<u>Projected FY20-21</u>	<u>Proposed FY21-22</u>
Personal Services	247,681	307,635	257,575	257,575	264,768
Operating Expenses	46,715	32,835	47,556	47,556	45,701
Subtotal	294,396	340,470	305,131	305,131	310,469
Department Total	<b>294,396</b>	<b>340,470</b>	<b>305,131</b>	<b>305,131</b>	<b>310,469</b>

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





<u>Function</u>	<u>Department</u>	<u>Program</u>
General Government	Human Resources 516	Administration 1940

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<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY18-19</u>	Actual Expenditures <u>FY19-20</u>	Adopted Expenditures <u>FY20-21</u>	Projected Expenditures <u>FY20-21</u>	Proposed Expenditures <u>FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	190,992	241,817	196,497	196,497	202,393
10-16	Bonus	300	300	300	300	300
10-21	FICA Tax	13,820	20,741	15,055	15,055	15,506
10-23	Life & Health Insurance	32,143	33,120	33,933	33,933	34,425
10-24	Mass Mutual Retirement	10,426	11,657	11,790	11,790	12,144
	Subtotal	<u>247,681</u>	<u>307,635</u>	<u>257,575</u>	<u>257,575</u>	<u>264,768</u>
<b><u>OPERATING</u></b>						
30-31	Professional Services	25,535	19,075	19,356	19,356	20,806
30-34	Other Contractual Services	125	1,255	3,200	3,200	3,200
30-40	Travel & Per Diem	5,512	535	4,640	4,640	4,495
30-41	Communication Services	462	393	600	600	600
30-42	Transportation & Postage	523	234	600	600	500
30-43	Utilities	216	223	350	350	-
30-46	Repair & Maintenance	5	34	1,500	1,500	500
30-47	Printing & Binding	948	855	1,100	1,100	1,100
30-48	Promotional Activities	8,301	5,702	10,425	10,425	8,200
30-49	Other Current Charges	2,760	2,519	3,000	3,000	4,000
30-51	Office Supplies	1,786	1,284	2,000	2,000	1,500
30-54	Books, Pub, Subscriptions	542	726	785	785	800
	Subtotal	<u>46,715</u>	<u>32,835</u>	<u>47,556</u>	<u>47,556</u>	<u>45,701</u>
	<b>PROGRAM TOTAL</b>	<b><u>294,396</u></b>	<b><u>340,470</u></b>	<b><u>305,131</u></b>	<b><u>305,131</u></b>	<b><u>310,469</u></b>



Function  
Public Safety

Department  
Police  
521

Department  
Overview  
Description | Goals | Objectives

**Department Description**

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



**Department Goals & Objectives**

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







Function  
Public Safety

Department  
Police  
521

Department  
Summary  
Programs | Capital | Positions

<u>Program</u>	<u>Title</u>	<u>Budget By Program</u>	<u>FTE Positions</u>	
2100	Administration	\$ 220,749	1	
2110	Uniform Patrol	4,339,125	40	
2120	Criminal Investigation	107,160	1	
2130	Communications	671,469	8	
2150	Support Services	433,642	5	
2160	School Crossing	14,940	1.1	
2180	Grants	-	-	
<b>Department Total</b>		<b>\$ 5,787,085</b>	<b>56.1</b>	



<u>Summary by Category</u>	<u>Actual FY18-19</u>	<u>Actual FY19-20</u>	<u>Adopted FY20-21</u>	<u>Projected FY20-21</u>	<u>Proposed FY21-22</u>
Personal Services	4,702,966	5,529,708	5,198,449	5,359,745	5,172,571
Operating Expenses	512,750	498,662	560,994	547,838	614,514
Subtotal	5,215,716	6,028,370	5,759,443	5,907,583	5,787,085
Capital Outlay	4,000	54,155	35,800	153,045	-
<b>Department Total</b>	<b>5,219,716</b>	<b>6,082,525</b>	<b>5,795,243</b>	<b>6,060,628</b>	<b>5,787,085</b>

<u>Authorized Personnel</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Police Chief	1	1	1	1	1
Police Captain	3	3	3	3	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
<b>Total</b>	<b>55</b>	<b>56</b>	<b>56</b>	<b>56</b>	<b>56</b>



<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Safety	Police 521	Administration 2100

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	107,003	136,818	109,749	109,749	115,300
10-16	Bonus	100	100	100	100	100
10-21	FICA Tax	7,545	21,157	8,404	8,404	8,829
10-23	Life & Health Insurance	10,714	11,040	11,311	11,311	11,475
10-26	Other Retirement	49,202	50,057	46,457	46,457	48,445
	Subtotal	<u>174,564</u>	<u>219,172</u>	<u>176,021</u>	<u>176,021</u>	<u>184,149</u>
<b><u>OPERATING</u></b>						
30-31	Professional Services	5,963	4,964	5,600	5,600	5,600
30-40	Travel & Per Diem	3,414	3,050	3,500	3,500	3,500
30-48	Promotional Activities	2,894	2,946	3,500	3,500	4,500
30-52	Operating Supplies	1,575	2,260	3,000	3,000	3,000
30-54	Books, Pub, Subscriptions	1,975	1,965	2,000	2,000	2,000
30-55	Employee Study Expense	11,216	15,921	16,000	16,000	18,000
	Subtotal	<u>27,037</u>	<u>31,106</u>	<u>33,600</u>	<u>33,600</u>	<u>36,600</u>
	<b>PROGRAM TOTAL</b>	<b><u>201,601</u></b>	<b><u>250,278</u></b>	<b><u>209,621</u></b>	<b><u>209,621</u></b>	<b><u>220,749</u></b>



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

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	1,936,197	2,365,955	2,103,926	2,211,471	2,162,289
10-14	Overtime	186,793	169,140	188,700	188,700	200,000
10-15	Special Pay	-	-	104,626	104,626	-
10-16	Bonus	3,500	4,000	4,000	4,000	4,000
10-17	In-Service Training	-	-	15,300	15,300	-
10-21	FICA Tax	151,202	313,525	184,867	193,094	180,928
10-23	Life & Health Insurance	398,224	425,960	452,435	452,435	459,000
10-26	Other Retirement	964,558	998,617	1,007,848	1,053,372	992,857
	Subtotal	<u>3,640,474</u>	<u>4,277,197</u>	<u>4,061,702</u>	<u>4,222,998</u>	<u>3,999,074</u>
<b><u>OPERATING</u></b>						
30-31	Professional Services	3,389	-	1,046	1,046	1,046
30-46	Repair & Maintenance	7,998	8,000	8,000	8,000	8,000
30-52	Operating Supplies	223,472	205,534	216,185	220,609	276,005
30-56	Vehicle Repair & Maint	59,508	55,935	55,000	55,000	55,000
	Subtotal	<u>294,367</u>	<u>269,469</u>	<u>280,231</u>	<u>284,655</u>	<u>340,051</u>
<b><u>CAPITAL OUTLAY</u></b>						
60-30	K-9 Grant	-	1,300	-	-	-
60-64	Machinery & Equipment	-	-	19,000	48,000	-
	Subtotal	<u>-</u>	<u>1,300</u>	<u>19,000</u>	<u>48,000</u>	<u>-</u>
	<b>PROGRAM TOTAL</b>	<b><u>3,934,841</u></b>	<b><u>4,547,966</u></b>	<b><u>4,360,933</u></b>	<b><u>4,555,653</u></b>	<b><u>4,339,125</u></b>

FUND: GENERAL - 001



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

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY18-19</u>	Actual Expenditures <u>FY19-20</u>	Adopted Expenditures <u>FY20-21</u>	Projected Expenditures <u>FY20-21</u>	Proposed Expenditures <u>FY21-22</u>
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	54,531	76,145	59,380	59,380	61,162
10-14	Overtime	1,699	1,547	4,000	4,000	4,000
10-16	Bonus	100	100	100	100	100
10-21	FICA Tax	4,306	6,994	4,857	4,857	4,993
10-23	Life & Health Insurance	10,385	11,040	11,311	11,311	11,475
10-24	Mass Mutual	3,313	3,619	3,803	3,803	3,910
	Subtotal	74,334	99,445	83,451	83,451	85,640
<u>OPERATING</u>						
30-31	Professional Services	256	781	1,000	1,000	1,000
30-49	Other Current Charges	1,000	-	5,000	5,000	5,000
30-52	Operating Supplies	14,484	14,743	15,520	15,520	15,520
	Subtotal	15,740	15,524	21,520	21,520	21,520
<u>CAPITAL OUTLAY</u>						
60-64	Machinery & Equipment	-	-	9,500	9,500	-
	Subtotal	-	-	9,500	9,500	-
	<b>PROGRAM TOTAL</b>	<b>90,074</b>	<b>114,969</b>	<b>114,471</b>	<b>114,471</b>	<b>107,160</b>



Function  
Public Safety

Department  
Police  
521

Program  
Communications  
2130

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	305,930	339,170	321,681	321,681	335,758
10-13	Other Salaries & Wages	39,078	53,654	69,520	69,520	26,000
10-14	Overtime	57,125	62,733	26,000	26,000	70,000
10-16	Bonus	1,100	1,100	800	800	800
10-21	FICA Tax	30,821	38,082	31,982	31,982	33,090
10-22	Florida Retirement	7,178	8,361	7,815	7,815	8,958
10-23	Life & Health Insurance	83,930	84,640	90,487	90,487	91,800
10-24	Mass Mutual	16,623	18,155	22,190	22,190	21,463
	Subtotal	541,785	605,895	570,475	570,475	587,869
<b><u>OPERATING</u></b>						
30-40	Travel & Per Diem	5,945	5,550	6,000	6,000	6,000
30-46	Repair & Maintenance	62,620	65,595	95,800	77,800	75,800
30-52	Operating Supplies	1,711	1,332	1,800	2,220	1,800
	Subtotal	70,276	72,477	103,600	86,020	83,600
<b><u>CAPITAL OUTLAY</u></b>						
60-64	Machinery & Equipment	-	35,315	-	-	-
	Subtotal	-	35,315	-	-	-
	<b>PROGRAM TOTAL</b>	<b>612,061</b>	<b>713,687</b>	<b>674,075</b>	<b>656,495</b>	<b>671,469</b>



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

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	183,547	231,298	207,088	207,088	213,301
10-14	Overtime	224	58	200	200	500
10-16	Bonus	400	500	500	500	500
10-21	FICA Tax	13,437	18,740	15,896	15,896	16,394
10-23	Life & Health Insurance	50,001	55,200	56,555	56,555	57,375
10-24	Mass Mutual Retirement	10,226	12,294	12,468	12,468	12,829
	Subtotal	257,835	318,090	292,707	292,707	300,899
<b><u>OPERATING</u></b>						
30-41	Communication Services	43,905	47,529	50,000	50,000	55,500
30-42	Transportation & Postage	1,024	1,054	1,000	1,000	1,200
30-43	Utilities	29,027	30,938	30,000	30,000	34,500
30-44	Rental & Leases	9,435	8,557	10,858	10,858	10,858
30-46	Repair & Maintenance	15,405	16,399	22,185	22,185	22,185
30-47	Printing & Binding	572	53	1,500	1,500	1,500
30-51	Office Supplies	3,271	3,435	3,500	3,500	3,500
30-52	Operating Supplies	2,691	2,121	3,000	3,000	3,500
	Subtotal	105,330	110,086	122,043	122,043	132,743
	<b>PROGRAM TOTAL</b>	<b>363,165</b>	<b>428,176</b>	<b>414,750</b>	<b>414,750</b>	<b>433,642</b>

FUND: GENERAL - 001



Function  
Public Safety

Department  
Police  
521

Program  
School Crossing  
2160

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
	<b><u>PERSONAL SERVICES</u></b>					
10-13	Other Salaries & Wages	12,681	8,905	12,791	12,791	13,600
10-16	Bonus	300	300	300	300	300
10-21	FICA Tax	993	704	1,002	1,002	1,040
	Subtotal	<u>13,974</u>	<u>9,909</u>	<u>14,093</u>	<u>14,093</u>	<u>14,940</u>
	<b>PROGRAM TOTAL</b>	<b><u>13,974</u></b>	<b><u>9,909</u></b>	<b><u>14,093</u></b>	<b><u>14,093</u></b>	<b><u>14,940</u></b>

FUND: GENERAL - 001



<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Safety	Police	Grants
	521	2180

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<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY18-19</u>	Actual Expenditures <u>FY19-20</u>	Adopted Expenditures <u>FY20-21</u>	Projected Expenditures <u>FY20-21</u>	Proposed Expenditures <u>FY21-22</u>
	<b><u>CAPITAL OUTLAY</u></b>					
60-02	Bulletproof Vest Grant	4,000	-	-	-	-
60-28	Police Byrne JAG Grant	-	17,540	7,300	7,300	-
60-58	FDLE COVID	-	-	-	88,245	-
	Subtotal	4,000	17,540	7,300	95,545	-
	<b>PROGRAM TOTAL</b>	<b>4,000</b>	<b>17,540</b>	<b>7,300</b>	<b>95,545</b>	<b>-</b>



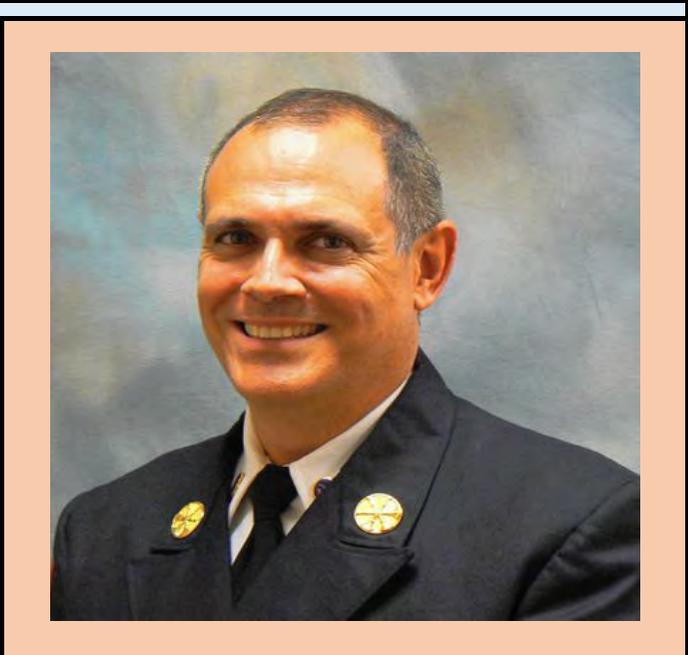
Function  
Public Safety

Department  
Fire  
522

Department Overview  
Description | Goals | Objectives

**Department Description**

The Fire Department exists to protect the lives and property of residents and visitors in the City of Eustis. The Department provides 24-hour availability in responding to calls for service for fire suppression relating to structures, vehicles, and wild land (brush) fires. In addition, the Department provides 24-hour response to all emergency and non-emergency medical calls for service within the City, including all traffic crashes with injury. The Fire Department is also responsible for reviewing building site and fire suppression plans in accordance with State Law and City Ordinance and conducting annual fire inspections of businesses within the City. Typically, the Department responds to approximately 4,300 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	\$ 537,200	3
2210	Prevention	160,614	2
2220	Suppression	3,009,741	27
<b>Department Total</b>		<b>\$ 3,707,555</b>	<b>32</b>



<u>Capital Requests</u>	
FS 22 Security Camera	\$ 3,000
Small Equipment	10,000
	-
<b>Total</b>	<b>\$ 13,000</b>




<u>Summary by Category</u>	<u>Actual FY18-19</u>	<u>Actual FY19-20</u>	<u>Adopted FY20-21</u>	<u>Projected FY20-21</u>	<u>Proposed FY21-22</u>
Personal Services	2,748,993	3,105,574	2,863,541	2,863,541	3,361,383
Operating Expenses	244,855	241,249	289,500	289,500	333,172
Subtotal	2,993,848	3,346,823	3,153,041	3,153,041	3,694,555
Capital Outlay	-	1,786	25,700	25,700	13,000
Other Expense	-	-	-	-	-
<b>Department Total</b>	<b>2,993,848</b>	<b>3,348,609</b>	<b>3,178,741</b>	<b>3,178,741</b>	<b>3,707,555</b>

<u>Authorized Personnel</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Fire Chief	1	1	1	1	1
Deputy Fire Chief	1	1	1	1	1
Fire Support Coordinator	1	1	1	1	1
Fire Inspector	2	2	2	2	2
Fire Lieutenant	6	6	6	6	6
Firefighter	1	1	4	4	7
Firefighter/Engineer	2	1	1	1	1
Firefighter/Engineer Paramedic	11	9	5	5	5
Firefighter/Paramedic	1	-	1	1	4
Senior Engineer	-	1	-	-	-
Senior Engineer/Paramedic	-	3	4	4	4
<b>Total</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>32</b>





<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Safety	Fire 522	Administration 2200

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	209,104	240,032	240,705	240,705	247,927
10-15	Special Pay	-	-	600	600	600
10-16	Bonus	300	300	300	300	300
10-21	FICA Tax	15,797	18,293	18,483	18,483	18,990
10-23	Life & Health Insurance	32,143	34,035	33,933	33,933	34,425
10-24	Mass Mutual	2,298	2,607	2,630	2,630	2,709
10-26	Other Retirement	50,829	40,307	81,312	81,312	79,249
	Subtotal	310,471	335,574	377,963	377,963	384,200
<b><u>OPERATING</u></b>						
30-31	Professional Services	10,501	8,028	15,000	15,000	15,000
30-34	Other Contractual Services	12,480	11,675	13,500	13,500	14,500
30-40	Travel & Per Diem	704	1,262	8,500	8,500	8,500
30-41	Communication Services	21,310	18,723	19,000	19,000	19,000
30-42	Transportation & Postage	919	454	1,000	1,000	1,000
30-43	Utilities	19,412	20,692	20,500	20,500	20,500
30-46	Repair & Maintenance	12,293	15,582	18,000	18,000	18,000
30-51	Office Supplies	999	1,000	1,000	1,000	1,000
30-52	Operating Supplies	23,045	13,996	15,500	15,500	15,500
30-54	Books, Pub, Subscriptions	783	923	7,000	7,000	5,000
30-55	Employee Study Expense	21,836	15,381	32,000	32,000	32,000
30-56	Vehicle Repair & Maint	25	-	-	-	-
	Subtotal	124,307	107,716	151,000	151,000	150,000
<b><u>CAPITAL OUTLAY</u></b>						
60-64	Machinery & Equipment	-	-	-	-	3,000
	Subtotal	-	-	-	-	3,000
	<b>PROGRAM TOTAL</b>	<b>434,778</b>	<b>443,290</b>	<b>528,963</b>	<b>528,963</b>	<b>537,200</b>



<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Safety	Fire 522	Prevention 2210

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	98,544	125,033	104,457	104,457	107,591
10-14	Overtime	690	740	1,020	1,020	1,020
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	7,061	10,350	8,085	8,085	8,324
10-23	Life & Health Insurance	21,429	22,080	22,622	22,622	22,950
10-24	Mass Mutual	5,532	6,242	6,329	6,329	6,529
	Subtotal	133,456	164,645	142,713	142,713	146,614
<b><u>OPERATING</u></b>						
30-49	Other Current Charges	-	-	-	-	-
30-52	Operating Supplies	7,783	8,201	10,000	10,000	12,000
30-56	Vehicle Repair & Maint	1,524	1,246	2,000	2,000	2,000
	Subtotal	9,307	9,447	12,000	12,000	14,000
<b><u>CAPITAL OUTLAY</u></b>						
60-64	Machinery & Equipment	-	1,786	-	-	-
	Subtotal	-	1,786	-	-	-
	<b>PROGRAM TOTAL</b>	<b>142,763</b>	<b>175,878</b>	<b>154,713</b>	<b>154,713</b>	<b>160,614</b>



<u>Function</u> Public Safety	<u>Department</u> Fire 522	<u>Program</u> Suppression 2220
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<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	1,238,919	1,366,436	1,207,934	1,207,934	1,506,176
10-14	Overtime	221,173	195,034	204,000	204,000	210,200
10-16	Bonus	2,100	2,100	2,100	2,100	2,700
10-21	FICA Tax	105,084	219,698	108,174	108,174	131,463
10-23	Life & Health Insurance	221,434	228,160	237,528	237,528	309,825
10-26	Other Retirement	516,356	593,927	583,129	583,129	670,205
	Subtotal	2,305,066	2,605,355	2,342,865	2,342,865	2,830,569
<b><u>OPERATING</u></b>						
30-34	Other Contractual Services	10,499	14,039	16,500	16,500	21,100
30-52	Operating Supplies	76,832	84,998	90,000	90,000	128,072
30-56	Vehicle Repair & Maint	23,910	25,049	20,000	20,000	20,000
	Subtotal	111,241	124,086	126,500	126,500	169,172
<b><u>CAPITAL OUTLAY</u></b>						
60-64	Machinery & Equipment	-	-	25,700	25,700	10,000
	Subtotal	-	-	25,700	25,700	10,000
	<b>PROGRAM TOTAL</b>	<b>2,416,307</b>	<b>2,729,441</b>	<b>2,495,065</b>	<b>2,495,065</b>	<b>3,009,741</b>



Function  
Public Works

Department  
Public Works  
541 | 517

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  
541 | 517

Department  
Summary  
Programs | Capital | Positions

<u>Program</u>	<u>Title</u>	<u>Budget By Program</u>	<u>FTE Positions</u>
4900	Maintenance Garage	\$ 174,199	2
4910	Building Maintenance	323,149	3
4920	Cemetery	176,921	2
4930	Park Maintenance	519,376	3
4940	Custodial Services	101,084	2
<b>Department Total</b>		<b>\$ 1,294,729</b>	<b>12</b>



**Capital Requests**

\$ -

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Total \$ -





<u>Summary by Category</u>	<u>Actual FY18-19</u>	<u>Actual FY19-20</u>	<u>Adopted FY20-21</u>	<u>Projected FY20-21</u>	<u>Proposed FY21-22</u>
Personal Services	622,454	769,006	700,672	700,672	728,297
Operating Expenses	283,865	351,763	520,657	513,401	566,432
Subtotal	906,319	1,120,769	1,221,329	1,214,073	1,294,729
Capital Outlay	-	-	6,000	6,000	-
<b>Department Total</b>	<b>906,319</b>	<b>1,120,769</b>	<b>1,227,329</b>	<b>1,220,073</b>	<b>1,294,729</b>

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

**American Legion Building Demolition & Clean-Up**  
**Cemetery Road Resurface & Reseal**



\$ 35,000  
\$ 10,000



Function  
Public Works

Department  
Public Works  
541

Program  
Maintenance Garage  
4900

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	80,611	107,088	83,624	83,624	88,111
10-14	Overtime	5,698	7,487	12,000	12,000	10,000
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	6,534	10,020	7,331	7,331	7,521
10-23	Life & Health Insurance	21,429	22,080	22,622	22,622	22,950
10-24	Mass Mutual Retirement	4,790	5,572	5,738	5,738	5,887
	Subtotal	119,262	152,447	131,515	131,515	134,669
<b><u>OPERATING</u></b>						
30-34	Other Contractual Services	952	-	1,450	1,050	1,450
30-41	Communication Services	1,124	1,026	1,050	1,050	1,050
30-43	Utilities	5,113	4,921	6,100	6,100	6,100
30-46	Repair & Maintenance	1,687	78	1,723	423	1,723
30-51	Office Supplies	30	2	200	200	200
30-52	Operating Supplies	16,150	19,486	18,622	18,497	23,042
30-54	Books, Pub, Subscriptions	4	150	165	190	165
30-55	Employee Study Expense	-	96	800	800	800
30-56	Vehicle Repair & Maint	1,289	1,905	2,000	3,800	5,000
	Subtotal	26,349	27,664	32,110	32,110	39,530
<b><u>CAPITAL OUTLAY</u></b>						
60-64	Machinery & Equipment	-	-	6,000	6,000	-
	Subtotal	-	-	6,000	6,000	-
	<b>PROGRAM TOTAL</b>	<b>145,611</b>	<b>180,111</b>	<b>169,625</b>	<b>169,625</b>	<b>174,199</b>



<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Works	Public Works 517	Building Maintenance 4910

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	69,543	95,971	73,576	73,576	75,783
10-13	Other Salaries & Wages	28,553	38,141	40,748	40,748	42,957
10-14	Overtime	3,927	5,292	10,000	10,000	10,000
10-16	Bonus	300	300	300	300	300
10-21	FICA Tax	7,388	9,929	9,534	9,534	9,872
10-23	Life & Health Insurance	21,429	22,080	22,622	22,622	34,425
10-24	Mass Mutual Retirement	4,094	4,760	7,460	7,460	5,165
	Subtotal	135,234	176,473	164,240	164,240	178,502
<b><u>OPERATING</u></b>						
30-34	Other Contractual Services	7,255	7,777	37,256	30,000	30,000
30-41	Communication Services	1,305	1,400	1,440	1,440	1,440
30-43	Utilities	4,251	2,938	7,000	7,000	7,000
30-46	Repair & Maintenance	14,035	8,658	41,700	41,400	47,000
30-47	Demolitions & Cleanup	-	-	-	-	35,000
30-51	Office Supplies	-	89	75	75	75
30-52	Operating Supplies	12,657	22,437	15,892	15,892	20,432
30-55	Employee Study Expense	-	96	1,200	1,200	1,200
30-56	Vehicle Repair & Maint	2,599	4,047	2,500	2,800	2,500
	Subtotal	42,102	47,442	107,063	99,807	144,647
	<b>PROGRAM TOTAL</b>	<b>177,336</b>	<b>223,915</b>	<b>271,303</b>	<b>264,047</b>	<b>323,149</b>



Function  
Public Works

Department  
Public Works  
517

Program  
Cemetery  
4920

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	94,468	128,649	100,089	100,089	103,092
10-14	Overtime	1,188	2,738	4,000	4,000	3,000
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	6,672	11,908	7,979	7,979	7,925
10-22	Florida Retirement	4,581	5,103	5,656	5,656	6,303
10-23	Life & Health Insurance	21,429	22,080	22,622	22,622	22,950
10-24	Mass Mutual Retirement	2,267	2,665	2,853	2,853	2,709
	Subtotal	130,805	173,343	143,399	143,399	146,179
<b><u>OPERATING</u></b>						
30-41	Communication Services	1,633	1,482	1,750	1,750	1,750
30-43	Utilities	3,605	1,780	6,489	6,489	2,500
30-46	Repair & Maintenance	457	1,406	7,160	7,160	3,000
30-49	Other Current Charges	284	696	1,000	1,000	1,000
30-51	Office Supplies	16	-	50	50	50
30-52	Operating Supplies	2,584	3,133	7,092	7,092	7,392
30-53	Road Materials	-	-	-	-	10,000
30-55	Employee Study Expense	-	-	800	800	2,800
30-56	Vehicle Repair & Maint	5	998	1,950	1,950	1,950
30-58	Niche Engraving	150	-	300	300	300
	Subtotal	8,734	9,495	26,591	26,591	30,742
	<b>PROGRAM TOTAL</b>	<b>139,539</b>	<b>182,838</b>	<b>169,990</b>	<b>169,990</b>	<b>176,921</b>



<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Works	Public Works 517	Park Maintenance 4930

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	104,683	124,770	115,244	115,244	118,702
10-14	Overtime	1,349	1,015	2,500	2,500	3,000
10-16	Bonus	300	300	300	300	300
10-21	FICA Tax	7,820	10,466	9,031	9,031	9,333
10-23	Life & Health Insurance	31,250	30,360	33,933	33,933	34,425
10-24	Mass Mutual Retirement	5,899	6,347	7,065	7,065	7,302
	Subtotal	151,301	173,258	168,073	168,073	173,062
<b><u>OPERATING</u></b>						
30-34	Other Contractual Services	5,375	83,995	106,900	112,100	106,900
30-40	Travel & Per Diem	1,062	916	2,000	2,000	2,000
30-41	Communication Services	1,441	1,063	1,600	1,600	1,600
30-43	Utilities	71,724	76,204	80,000	80,000	80,000
30-46	Repair & Maintenance	46,315	24,953	71,419	68,319	71,419
30-51	Office Supplies	43	276	150	150	150
30-52	Operating Supplies	69,098	71,670	75,330	73,230	76,830
30-54	Books, Pub, Subscriptions	470	-	515	515	515
30-55	Employee Study Expense	1,710	905	5,100	5,100	5,100
30-56	Vehicle Repair & Maint	5,269	4,884	1,800	1,800	1,800
	Subtotal	202,507	264,866	344,814	344,814	346,314
	<b>PROGRAM TOTAL</b>	<b>353,808</b>	<b>438,124</b>	<b>512,887</b>	<b>512,887</b>	<b>519,376</b>



Function  
Public Works

Department  
Public Works  
517

Program  
Custodial Services  
4940

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	56,698	61,291	61,927	61,927	63,785
10-14	Overtime	162	113	200	200	200
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	4,196	6,114	4,768	4,768	4,911
10-23	Life & Health Insurance	21,429	22,080	22,622	22,622	22,950
10-24	Mass Mutual Retirement	3,167	3,687	3,728	3,728	3,839
	Subtotal	85,852	93,485	93,445	93,445	95,885
<b><u>OPERATING</u></b>						
30-41	Communication Services	366	179	325	325	325
30-46	Repair & Maintenance	35	-	704	704	704
30-52	Operating Supplies	2,894	1,703	8,650	7,950	3,770
30-55	Employee Study Expense	-	414	400	400	400
30-56	Vehicle Repair & Maint	878	-	-	700	-
	Subtotal	4,173	2,296	10,079	10,079	5,199
	<b>PROGRAM TOTAL</b>	<b>90,025</b>	<b>95,781</b>	<b>103,524</b>	<b>103,524</b>	<b>101,084</b>



Function  
Culture & Recreation

Department  
Library  
571

Department  
Overview  
Description | Goals | Objectives

**Department Description**

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



**Department Goals & Objectives**

In support of City Strategic Plan goals 1 and 3, the goals and objectives of the Library include: 1) Providing access to information resources and ready book availability, focusing on the contribution to the education of the community with free quality programs and instruction. 2) Encouraging an environment of innovation, by surveying patron interest and developing a positive environment for patrons to creatively launch ideas. 3) Improving user access to library print and computer based holdings by maintaining and upgrading computers, software, and digital collections. 4) Promoting the community ownership of the Library as a personal resource by employing quality individuals with excellent customer service skills and continuing to improve building features to provide a welcoming environment to residents of the community.







Function  
Culture & Recreation

Department  
Library  
571

Department  
Summary  
Programs | Capital | Positions

<u>Program</u>	<u>Title</u>	<u>Budget By Program</u>	<u>FTE Positions</u>
7120	Public Services	\$ 925,271	12.9
	<b>Department Total</b>	<b>\$ 925,271</b>	<b>12.9</b>





<u>Capital Requests</u>	
\$	-
Total	\$ -



<u>Summary by Category</u>	<u>Actual FY18-19</u>	<u>Actual FY19-20</u>	<u>Adopted FY20-21</u>	<u>Projected FY20-21</u>	<u>Proposed FY21-22</u>
Personal Services	698,398	670,284	710,710	710,710	705,151
Operating Expenses	175,470	201,549	212,345	212,345	220,120
Subtotal	873,868	871,833	923,055	923,055	925,271
Capital Outlay	29,126	-	10,000	10,000	-
<b>Department Total</b>	<b>902,994</b>	<b>871,833</b>	<b>933,055</b>	<b>933,055</b>	<b>925,271</b>

<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 III	1	1	1	1	1
Librarian I - Tech Services I	1	1	1	1	1
Librarian III - Adult Services	1	1	1	1	1
Librarian III - Systems No Longer Used	1	1	-	-	-
Circulation Manager	1	1	1	1	1
Library Tech I	-	1	2	2	1
Library Tech II - Circulation	3	2	2	2	4
Library Tech III - Circulation No Longer	1	1	1	1	-
Library Pages	1.9	1.9	1.9	1.9	1.9
<b>Total</b>	<b>12.9</b>	<b>12.9</b>	<b>12.9</b>	<b>12.9</b>	<b>12.9</b>





<u>Function</u>	<u>Department</u>	<u>Program</u>
Culture & Recreation	Library 571	Public Services 7120

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	480,764	473,884	470,680	470,680	474,010
10-13	Other Salaries & Wages	29,456	18,776	34,749	34,749	35,000
10-14	Overtime	-	-	1,000	1,000	1,000
10-16	Bonus	1,300	1,100	1,400	1,400	1,400
10-21	FICA Tax	38,614	39,680	38,849	38,849	39,016
10-22	Florida Retirement	6,035	607	-	-	-
10-23	Life & Health Insurance	117,860	111,204	135,731	135,731	126,225
10-24	ICMA Retirement	24,369	25,033	28,301	28,301	28,500
	Subtotal	698,398	670,284	710,710	710,710	705,151
<b><u>OPERATING</u></b>						
30-34	Other Contractual Services	2,450	2,800	3,200	3,200	4,200
30-40	Travel & Per Diem	2,127	1,825	2,500	2,500	2,000
30-41	Communication Services	4,508	8,715	21,840	21,840	21,840
30-42	Transportation & Postage	1,288	522	2,000	2,000	2,200
30-43	Utilities	34,851	33,028	50,820	50,820	50,820
30-46	Repair & Maintenance	72,020	58,799	24,685	24,685	24,410
30-47	Printing & Binding	209	277	300	300	300
30-48	Promotional Activities	500	354	500	500	600
30-51	Office Supplies	11,042	11,896	18,000	18,000	18,000
30-52	Operating Supplies	6,974	3,868	-	-	-
30-54	Books, Pub, Subscriptions	39,501	79,300	88,000	88,000	94,750
30-55	Employee Study Expense	-	165	500	500	1,000
	Subtotal	175,470	201,549	212,345	212,345	220,120
<b><u>CAPITAL OUTLAY</u></b>						
60-64	Machinery & Equipment	29,126	-	10,000	10,000	-
	Subtotal	29,126	-	10,000	10,000	-
	<b>PROGRAM TOTAL</b>	<b>902,994</b>	<b>871,833</b>	<b>933,055</b>	<b>933,055</b>	<b>925,271</b>



Function  
Culture & Recreation

Department  
Parks & Recreation  
572

Department  
Overview  
Description | Goals | Objectives

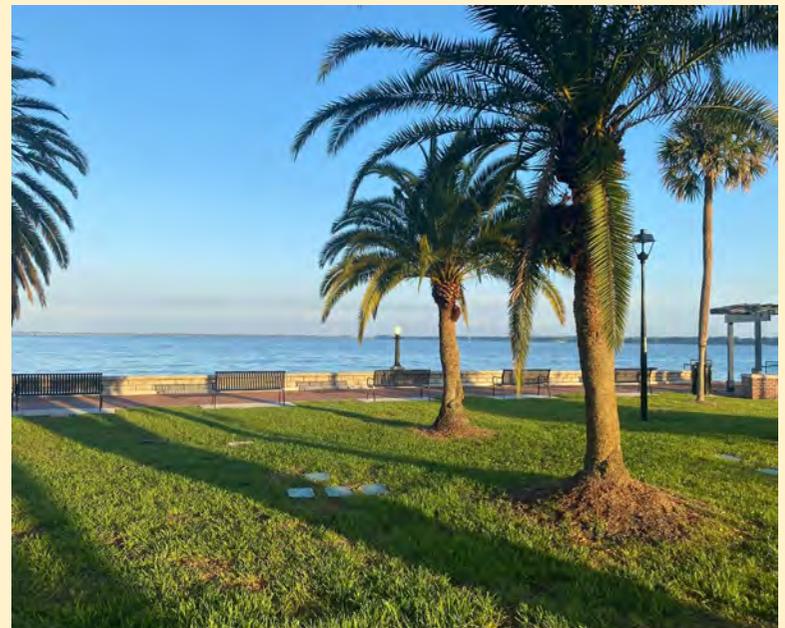
**Department Description**

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	\$ 236,644	3
7310	Facility Rental	401,979	3.5
7320	Athletic & Rec Programs	497,868	5
7330	Aquatic Program	314,527	2
<b>Department Total</b>		<b>\$ 1,451,018</b>	<b>13.5</b>



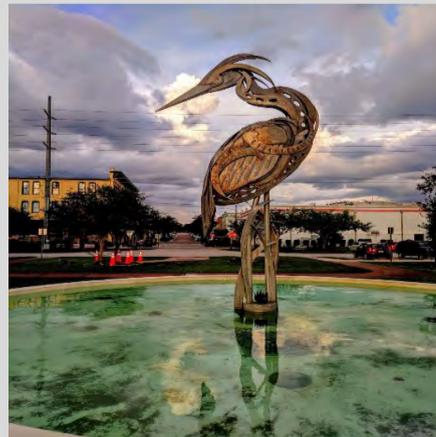
<u>Capital Requests</u>	
Starting Blocks and Pool Blanket	\$ 12,000
Fitness, Restroom, Chairs	49,000
Carver Park A/C	18,000
Selleen Tot Lot	20,000
<b>Total</b>	<b>\$ 99,000</b>



<u>Summary by Category</u>	<u>Actual FY18-19</u>	<u>Actual FY19-20</u>	<u>Adopted FY20-21</u>	<u>Projected FY20-21</u>	<u>Proposed FY21-22</u>
Personal Services	718,324	800,531	780,125	780,125	974,158
Operating Expenses	187,513	184,466	318,950	318,950	377,860
Subtotal	905,837	984,997	1,099,075	1,099,075	1,352,018
Capital Outlay	16,926	20,429	84,000	84,000	99,000
<b>Department Total</b>	<b>922,763</b>	<b>1,005,426</b>	<b>1,183,075</b>	<b>1,183,075</b>	<b>1,451,018</b>

<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	3
Recreation Specialist	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	2
Part-time Rec Aides & Lifeguards	5.4	5.4	5.4	5.4	7.4
<b>Total</b>	<b>17.8</b>	<b>17.8</b>	<b>17.8</b>	<b>17.8</b>	<b>20.8</b>

<b>2 New Part-Time Positions</b>	<b>\$ 30,000</b>
<b>1 New Full-Time Position (Year-Round Pool Opening)</b>	<b>\$ 36,537</b>





<u>Function</u>	<u>Department</u>	<u>Program</u>
Culture & Recreation	Parks & Recreation 572	Administration 7300

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	145,176	160,877	154,013	154,013	153,126
10-14	Overtime	-	-	500	500	500
10-16	Bonus	300	300	300	300	300
10-21	FICA Tax	10,521	12,173	11,844	11,844	11,775
10-23	Life & Health Insurance	32,143	33,120	33,933	33,933	34,425
10-24	Mass Mutual Retirement	8,090	9,144	9,271	9,271	9,218
	Subtotal	196,230	215,614	209,861	209,861	209,344
<b><u>OPERATING</u></b>						
30-31	Professional Services	-	-	-	-	7,000
30-40	Travel & Per Diem	1,972	119	2,200	2,200	2,200
30-41	Communication Services	3,062	3,071	4,000	4,000	5,300
30-42	Transportation & Postage	305	149	500	500	500
30-46	Repair & Maintenance	813	950	1,650	1,650	3,150
30-48	Promotional Activities	-	-	-	-	1,000
30-51	Office Supplies	1,255	829	2,000	2,000	2,000
30-52	Operating Supplies	5,819	825	6,800	6,800	1,800
30-54	Books, Pub, Subscriptions	395	495	500	500	500
30-55	Employee Study Expense	978	300	1,250	1,250	1,250
30-56	Vehicle Repair & Maint	1,175	1,296	2,600	2,600	2,600
	Subtotal	15,774	8,034	21,500	21,500	27,300
<b><u>CAPITAL OUTLAY</u></b>						
60-64	Machinery & Equipment	-	-	-	-	-
	Subtotal	-	-	-	-	-
	<b>PROGRAM TOTAL</b>	<b>212,004</b>	<b>223,648</b>	<b>231,361</b>	<b>231,361</b>	<b>236,644</b>



<u>Function</u>	<u>Department</u>	<u>Program</u>
Culture & Recreation	Parks & Recreation 572	Facility Rental 7310

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
	<b><u>PERSONAL SERVICES</u></b>					
10-12	Regular Salaries & Wages	83,300	101,056	93,719	93,719	96,531
10-13	Other Salaries & Wages	11,465	9,131	14,280	14,280	44,280
10-14	Overtime	-	544	500	500	1,000
10-16	Bonus	400	400	300	300	700
10-21	FICA Tax	6,645	8,615	8,324	8,324	13,121
10-23	Life & Health Insurance	31,250	31,280	33,933	33,933	34,425
10-24	Mass Mutual Retirement	4,642	5,413	5,654	5,654	5,792
	Subtotal	137,702	156,439	156,710	156,710	195,849
	<b><u>OPERATING</u></b>					
30-31	Professional Services	-	-	-	-	20,000
30-41	Communication Services	6,374	7,458	8,950	8,950	9,970
30-43	Utilities	43,594	43,070	46,400	46,400	48,060
30-46	Repair & Maintenance	12,230	21,419	67,500	67,500	30,000
30-48	Promotional Activities	-	-	1,200	1,200	1,700
30-52	Operating Supplies	23,580	22,613	33,000	33,000	42,700
30-56	Vehicle Repair & Maint	890	1,372	4,700	4,700	4,700
	Subtotal	86,668	95,932	161,750	161,750	157,130
	<b><u>CAPITAL OUTLAY</u></b>					
60-64	Machinery & Equipment	10,725	-	84,000	84,000	49,000
	Subtotal	10,725	-	84,000	84,000	49,000
	<b>PROGRAM TOTAL</b>	<b>235,095</b>	<b>252,371</b>	<b>402,460</b>	<b>402,460</b>	<b>401,979</b>



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

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY18-19</u>	Actual Expenditures <u>FY19-20</u>	Adopted Expenditures <u>FY20-21</u>	Projected Expenditures <u>FY20-21</u>	Proposed Expenditures <u>FY21-22</u>
	<b><u>PERSONAL SERVICES</u></b>					
10-12	Regular Salaries & Wages	152,453	202,110	172,950	172,950	178,138
10-13	Other Salaries & Wages	55,862	52,248	64,260	64,260	100,225
10-14	Overtime	-	340	500	500	2,500
10-16	Bonus	1,100	1,500	1,200	1,200	1,200
10-21	FICA Tax	14,980	21,093	18,277	18,277	21,517
10-23	Life & Health Insurance	42,858	46,000	45,244	45,244	45,900
10-24	Mass Mutual Retirement	8,440	10,134	10,408	10,408	10,838
	Subtotal	275,693	333,425	312,839	312,839	360,318
	<b><u>OPERATING</u></b>					
30-34	Other Contractual Services	8,856	5,619	13,800	13,800	27,600
30-40	Travel & Per Diem	36	-	500	500	500
30-46	Repair & Maintenance	2,835	683	13,700	13,700	14,800
30-48	Promotional Activities	964	1,222	2,000	2,000	3,200
30-52	Operating Supplies	28,510	33,754	38,850	38,850	46,850
30-54	Books, Pub, Subscriptions	400	119	800	800	1,100
30-55	Employee Study Expense	235	-	1,300	1,300	500
30-56	Vehicle Repair & Maint	1,713	620	3,500	3,500	5,000
	Subtotal	43,549	42,017	74,450	74,450	99,550
	<b><u>CAPITAL OUTLAY</u></b>					
60-64	Machinery & Equipment	6,201	1,020	-	-	38,000
	Subtotal	6,201	1,020	-	-	38,000
	<b>PROGRAM TOTAL</b>	<b>325,443</b>	<b>376,462</b>	<b>387,289</b>	<b>387,289</b>	<b>497,868</b>



<u>Function</u> Culture & Recreation	<u>Department</u> Parks & Recreation 572	<u>Program</u> Aquatic Program 7330
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<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY18-19</u>	Actual Expenditures <u>FY19-20</u>	Adopted Expenditures <u>FY20-21</u>	Projected Expenditures <u>FY20-21</u>	Proposed Expenditures <u>FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	45,591	61,837	46,013	46,013	83,930
10-13	Other Salaries & Wages	35,765	11,482	33,000	33,000	82,320
10-14	Overtime	6,535	-	1,300	1,300	1,300
10-16	Bonus	100	100	100	100	200
10-21	FICA Tax	6,914	7,225	6,152	6,152	12,833
10-23	Life & Health Insurance	10,714	11,040	11,311	11,311	22,950
10-24	Mass Mutual Retirement	3,080	3,369	2,839	2,839	5,114
	Subtotal	108,699	95,053	100,715	100,715	208,647
<b><u>OPERATING</u></b>						
30-34	Other Contractual Services	-	-	-	-	1,000
30-40	Travel & Per Diem	167	190	850	850	850
30-41	Communication Services	1,606	1,667	4,000	4,000	4,400
30-43	Utilities	16,090	15,380	16,500	16,500	23,400
30-46	Repair & Maintenance	9,223	9,480	14,000	14,000	15,800
30-48	Promotional Activities	396	581	700	700	700
30-52	Operating Supplies	12,396	10,250	23,300	23,300	44,800
30-54	Books, Pub, Subscriptions	845	635	1,100	1,100	1,100
30-55	Employee Study Expense	799	300	800	800	1,830
	Subtotal	41,522	38,483	61,250	61,250	93,880
<b><u>CAPITAL OUTLAY</u></b>						
60-64	Machinery & Equipment	-	19,409	-	-	12,000
	Subtotal	-	19,409	-	-	12,000
	<b>PROGRAM TOTAL</b>	<b>150,221</b>	<b>152,945</b>	<b>161,965</b>	<b>161,965</b>	<b>314,527</b>



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>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b>8100</b>	<b><u>TRANSFERS TO FUNDS</u></b>					
91-10	To Sales Tax Rev. Fund	-	293,250	-	-	-
91-11	To Law Enforcement Ed Fund	7,700	-	-	-	-
91-13	To Street Improvement Fund	110,000	110,000	625,000	625,000	795,000
91-14	To Comm Redev Trust Fund	313,132	379,791	441,080	441,080	481,842
91-20	To Building Services und	807,349	-	-	-	-
91-60	To Greenwood Cem. Fund	920	6,005	5,000	5,000	5,000
	Subtotal	1,239,101	789,046	1,071,080	1,071,080	1,281,842
<b>8400</b>	<b><u>CONTINGENCIES</u></b>					
60-61	Land	-	242,804	-	-	-
92-01	Contingency	16,872	12,954	100,000	98,700	100,000
92-04	Unemployment Comp	29	14,612	10,000	10,000	10,000
92-09	Police Union Negotiations	1,398	10,573	10,000	10,000	15,000
92-12	Neuter/Spay Program	992	1,696	5,000	5,000	-
92-13	Organizational Grants	-	-	-	-	30,000
92-17	Termination Pay	61,294	148,107	75,000	75,000	75,000
92-18	Bad Debt Write-Off	5,861	4,363	15,000	15,000	15,000
92-30	Economic Dev Incentives	16,900	-	30,000	30,000	30,000
92-31	Lump Sum Retirement	-	-	-	-	96,100
60-64	Capital Outlay	255,298	73,640	-	-	-
	Subtotal	358,644	508,749	245,000	243,700	371,100
<b>8500</b>	<b><u>INSURANCE</u></b>					
30-45	Insurance	656,036	810,005	830,000	830,000	913,000
	Subtotal	656,036	810,005	830,000	830,000	913,000
<b>8600</b>	<b><u>Projects</u></b>					
60-07	Commission Chamber Imp.	-	-	-	30,465	-
60-90	CARES Act Grant	-	-	-	813,788	-
	Subtotal	-	-	-	844,253	-
<b>8900</b>	<b><u>ORGANIZATION GRANTS</u></b>					
93-05	LovExtensions	-	-	1,000	1,000	-
93-07	Bay Street Players	2,100	3,600	3,800	3,800	-
93-08	Trout Lake	6,500	6,500	6,500	6,500	-
93-09	Amazing Race	6,500	6,500	6,500	6,500	-
93-10	Eustis Historical Museum	1,000	1,000	1,000	1,000	-
93-11	Lake County Fair	-	-	5,000	5,000	-
93-23	Public Art & Folk Music	3,250	1,500	-	-	-
93-31	LifeStream	4,000	5,000	5,000	5,000	-
93-33	Lake Eustis Museum of Art	1,950	-	-	-	-
93-34	Lake Cares Inc.	2,400	3,000	-	-	-
93-35	W.I.N. 1 Ministries	-	500	-	-	-
93-36	TedX Eustis	1,000	1,000	1,200	1,200	-
93-37	Oklawaha Valley Audobon	1,300	1,400	-	-	-
	Subtotal	30,000	30,000	30,000	30,000	-
	<b>NON-DEPT TOTAL</b>	<b>2,283,781</b>	<b>2,137,800</b>	<b>2,176,080</b>	<b>3,019,033</b>	<b>2,565,942</b>



FUND: SALES TAX CAPITAL  
PROJECTS - 010



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

Sales Tax Capital Projects Fund  
Summary

Profile  
Project Fund

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual FY 18-19</u>	<u>Actual FY 19-20</u>	<u>Adopted FY 20-21</u>	<u>Projected FY 20-21</u>	<u>Proposed FY 21-22</u>
	BEGINNING FUND BALANCE	1,680,674	1,977,867	1,852,202	872,195	633,644
	<b>REVENUE</b>					
312-10-00	Sales Tax Collections	2,015,021	1,957,607	1,625,000	2,000,000	2,190,000
337-41-00	FRDAP Grant Skate Park	77,375	-	-	-	-
337-41-01	FRDAP Grant Carver Park	1,709	-	-	-	-
361-10-00	Interest Earnings	17,636	7,269	8,000	8,000	8,000
369-20-00	Other Misc. Revenue	-	6,291	-	-	-
381-01-00	Transfer From General Fd	-	293,250	-	-	-
381-14-00	Transfer From Comm. Red.	-	250,000	-	-	-
	<b>TOTAL REVENUE</b>	<u>2,111,741</u>	<u>2,514,417</u>	<u>1,633,000</u>	<u>2,008,000</u>	<u>2,198,000</u>
	<b>TOTAL REVENUES &amp; BALANCES</b>	<u>3,792,415</u>	<u>4,492,284</u>	<u>3,485,202</u>	<u>2,880,195</u>	<u>2,831,644</u>
	<b>EXPENDITURES</b>					
	Projects	1,544,075	3,352,336	1,240,706	1,982,651	1,977,421
522-70-71	Equipment Debt Principal	247,475	247,475	249,250	249,250	252,748
522-70-72	Equipment Debt Interest	22,998	20,278	14,650	14,650	12,822
	<b>TOTAL EXPENDITURES</b>	<u>1,814,548</u>	<u>3,620,089</u>	<u>1,504,606</u>	<u>2,246,551</u>	<u>2,242,991</u>
	REQUIRED RESERVES	-	-	-	-	-
	AVAILABLE BALANCE	<u>1,977,867</u>	<u>872,195</u>	<u>1,980,596</u>	<u>633,644</u>	<u>588,653</u>
	<b>TOTAL ENDING FUND BALANCE</b>	<u><b>1,977,867</b></u>	<u><b>872,195</b></u>	<u><b>1,980,596</b></u>	<u><b>633,644</b></u>	<u><b>588,653</b></u>

FUND: SALES TAX CAPITAL  
PROJECTS - 010



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

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY 18-19</u>	<u>Actual Expenditures FY 19-20</u>	<u>Adopted Expenditures FY 20-21</u>	<u>Projected Expenditures FY 20-21</u>	<u>Proposed Expenditures FY 21-22</u>
<u>ADMINISTRATIVE</u>						
519-60-11	Computer Upgrade	65,837	150,611	90,000	150,800	50,000
	<b>TOTAL</b>	<b>65,837</b>	<b>150,611</b>	<b>90,000</b>	<b>150,800</b>	<b>50,000</b>
<u>POLICE</u>						
521-60-01	Police Vehicles	263,215	170,019	175,000	191,749	200,000
521-60-04	Police Network Storage	-	22,166	-	25,000	-
521-60-10	Police Keyless Door Locks	-	-	-	45,000	-
521-60-12	Police Equipment Replace	38,000	38,000	38,000	39,996	77,500
521-60-14	Pub Safety Communication	54,151	55,000	55,000	55,000	-
	<b>TOTAL</b>	<b>355,366</b>	<b>285,185</b>	<b>268,000</b>	<b>356,745</b>	<b>277,500</b>
<u>FIRE</u>						
522-60-09	Fire Ladder Replace Purch	55,849	-	-	-	-
522-60-10	Fire Inspection Vehicle	-	24,941	-	28,000	-
522-60-11	Fire Station 22 Renovation	-	-	-	50,000	-
522-60-12	Fire Station 22 Exterior	-	5,563	-	21,167	-
522-60-13	Fire Boat	-	-	-	-	50,000
522-60-14	Fire Station 22 Equipment	-	-	-	-	25,000
522-60-15	Fire Admin Vehicle	-	-	-	-	65,000
522-60-34	Fire Response Equipment	9,174	37,732	-	46,385	-
522-60-39	Fire Rescue Truck Replace	53,175	-	-	-	-
	<b>TOTAL</b>	<b>118,198</b>	<b>68,236</b>	<b>-</b>	<b>145,552</b>	<b>140,000</b>

FUND: SALES TAX CAPITAL  
PROJECTS - 010



<u>Function</u>	<u>Department</u>	<u>Program</u>
Capital Projects	Public Works	Projects
Public Works	517 519 541	8600

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY 18-19</u>	<u>Actual Expenditures FY 19-20</u>	<u>Adopted Expenditures FY 20-21</u>	<u>Projected Expenditures FY 20-21</u>	<u>Proposed Expenditures FY 21-22</u>
<b><u>PUBLIC WORKS FACILITIES</u></b>						
517-60-01	Building Improvements	34,409	49,344	65,000	71,000	85,000
517-60-03	Sunset Isle Skate Park	65,440	-	-	-	-
517-60-05	Lake Willy Walk Reseal	12,048	13,484	-	6,555	-
517-60-06	American Legion Ceiling	-	-	-	-	-
517-60-07	Comm Chambers Improv	-	78,565	-	78,565	-
517-60-09	Kayak Launch	-	-	-	-	85,000
	<b>TOTAL</b>	<b>111,897</b>	<b>141,393</b>	<b>65,000</b>	<b>156,120</b>	<b>170,000</b>
<b><u>PUBLIC WORKS TRANSP</u></b>						
519-60-45	Eustis Mobility Plan	-	-	56,000	54,500	-
538-60-04	Trackhoe Replacement	-	-	-	-	250,000
541-60-00	PW Cross Magnolia Ave.	-	-	-	-	50,000
541-60-01	Street Stripping	-	3,034	-	-	-
541-60-03	Sidewalk Project	44,990	90,901	99,844	97,169	103,500
541-60-04	Street Sealing	112,050	38,165	54,186	28,066	54,000
541-60-15	Street Resurfacing	208,188	327,424	442,261	388,827	449,921
541-60-22	Large Fork Lift	-	-	-	-	100,000
541-60-25	Public Works F-150 Pickup	-	35,028	-	-	30,000
541-60-26	Bucket Truck	-	146,971	-	180,000	-
541-60-29	Eustis Mobility Sidewalks	-	-	-	-	57,500
541-60-38	Dump Truck	-	-	140,000	140,000	80,000
541-60-44	Signalization	-	-	-	28,000	-
541-60-45	Lakewalk Floating Dock	3,184	-	-	-	-
541-60-46	Ardice/Ruleme Improve	372,474	220,649	-	217,655	-
541-60-51	Crossing Flashing Lights	-	-	-	-	30,000
	<b>TOTAL</b>	<b>740,886</b>	<b>862,172</b>	<b>792,291</b>	<b>1,134,217</b>	<b>1,204,921</b>

FUND: SALES TAX CAPITAL  
PROJECTS - 010



<u>Function</u>	<u>Department</u>	<u>Program</u>
Capital Projects	Library   Parks & Rec	Projects
Culture & Recreation	571   572	8600

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY 18-19</u>	<u>Actual Expenditures FY 19-20</u>	<u>Adopted Expenditures FY 20-21</u>	<u>Projected Expenditures FY 20-21</u>	<u>Proposed Expenditures FY 21-22</u>
<u>LIBRARY</u>						
571-60-01	Library	-	-	25,415	-	-
	<b>TOTAL</b>	-	-	25,415	-	-
<u>PARKS &amp; RECREATION</u>						
572-60-02	Rec Facility Improvements	4,004	16,359	-	14,218	-
572-60-12	Senior Ctr Improvements	10,941	-	-	-	-
572-60-18	Ferran Park Phase 4	69,948	1,985,841	-	1,968,433	-
572-60-45	Carver Field Turf	61,485	-	-	-	-
572-60-49	Parks & Rec Vehicle	-	-	-	-	25,000
572-60-76	Basketball Court Carver	5,513	-	-	-	-
572-60-79	Facilities Vehicle	-	-	-	-	30,000
572-60-85	Aquatic Center Improv.	-	-	-	-	80,000
	<b>TOTAL</b>	151,891	2,002,200	-	1,982,651	135,000
	<b>PROJECTS TOTAL</b>	<b>1,544,075</b>	<b>2,002,200</b>	<b>1,240,706</b>	<b>1,982,651</b>	<b>1,977,421</b>

FUND: SALES TAX CAPITAL  
PROJECTS - 010



<u>Function</u>	<u>Department</u>	<u>Program</u>
Capital Projects	Fire	Projects
Public Safety	522	8800

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY 18-19</u>	<u>Actual Expenditures FY 19-20</u>	<u>Adopted Expenditures FY 20-21</u>	<u>Projected Expenditures FY 20-21</u>	<u>Proposed Expenditures FY 21-22</u>
<b><u>FIRE</u></b>						
522-70-71	Fire Pumper Debt Principal	247,475	247,475	249,250	249,250	252,748
522-70-72	Fire Pumper Debt Interest	22,998	20,278	14,650	14,650	12,822
	<b>TOTAL</b>	<b>270,473</b>	<b>267,753</b>	<b>263,900</b>	<b>263,900</b>	<b>265,570</b>
	<b>DEBT TOTAL</b>	<b>270,473</b>	<b>267,753</b>	<b>263,900</b>	<b>263,900</b>	<b>265,570</b>





Fund Type Library Contribution Fund Profile  
 Revenue | Governmental Summary Nonmajor Fund  
 Fund Family: Special Revenue

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual FY 18-19</u>	<u>Actual FY19-20</u>	<u>Adopted FY 20-21</u>	<u>Projected FY 20-21</u>	<u>Proposed FY 21-22</u>
	BEGINNING FUND BALANCE	98,450	102,023	88,709	94,042	43,742
	<u>REVENUE</u>					
347-10-21	Book Sales	3,552	2,522	-	-	-
352-10-00	Library Fines	13,052	7,009	-	-	-
361-10-00	Interest Earnings	307	186	-	-	100
361-40-00	Interest Gullett Trust	195	92	120	120	100
361-50-00	Interest Garrett Trust	291	105	140	140	100
361-60-00	Interest Robinson Trust	99	46	60	60	25
361-70-00	Interest Quigg Trust	98	37	25	25	20
366-10-00	Donations	1,418	539	-	-	1,000
366-20-00	Memorial Donations	190	40	500	500	1,000
369-30-00	Miscellaneous Revenue	3,559	2,029	-	-	-
	TOTAL REVENUE	<u>22,761</u>	<u>12,605</u>	<u>845</u>	<u>845</u>	<u>2,345</u>
	TOTAL REVENUES & BALANCES	<u>121,211</u>	<u>114,628</u>	<u>89,554</u>	<u>94,887</u>	<u>46,087</u>
7110-571	<u>EXPENDITURES</u>					
30-46	Repair & Maintenance	3,499	5,136	-	-	-
30-52	Operating Supplies	-	2,795	-	-	-
30-54	Books, Pub, Subscriptions	6,574	7,751	-	-	-
30-57	Gullet Trust (Large Print)	-	48	50	50	100
30-58	Garrett - LP Books & Tapes	7,190	4,819	8,000	8,000	2,000
30-59	Robinson Memorial Purch	29	37	50	50	100
30-60	Quigg Family Trust Purch	1,827	-	3,350	3,350	5,058
60-66	Library Memorials	69	-	500	500	1,200
	Transfer to General Fund	-	-	39,195	39,195	-
	TOTAL EXPENDITURES	<u>19,188</u>	<u>20,586</u>	<u>51,145</u>	<u>51,145</u>	<u>8,458</u>
	REQUIRED RESERVES	<u>29,726</u>	<u>29,726</u>	<u>29,726</u>	<u>29,726</u>	<u>29,726</u>
	AVAILABLE BALANCE	<u>72,297</u>	<u>64,316</u>	<u>8,683</u>	<u>14,016</u>	<u>7,903</u>
	<b>TOTAL ENDING FUND BALANCE</b>	<b><u>102,023</u></b>	<b><u>94,042</u></b>	<b><u>38,409</u></b>	<b><u>43,742</u></b>	<b><u>37,629</u></b>
	<u>Restricted Assets</u>					
	<i>Gullett Trust</i>	<i>20,422</i>	<i>20,467</i>	<i>20,417</i>	<i>20,537</i>	<i>20,537</i>
	<i>Garrett Trust</i>	<i>23,170</i>	<i>10,232</i>	<i>2,232</i>	<i>2,372</i>	<i>472</i>
	<i>Robinson Trust</i>	<i>10,286</i>	<i>10,347</i>	<i>10,297</i>	<i>10,357</i>	<i>10,282</i>
	<i>Quigg Trust</i>	<i>8,341</i>	<i>8,423</i>	<i>5,073</i>	<i>5,098</i>	<i>60</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 FY 18-19</u>	<u>Actual FY 19-20</u>	<u>Adopted FY 20-21</u>	<u>Projected FY 20-21</u>	<u>Proposed FY 21-22</u>
	BEGINNING FUND BALANCE	57,418	84,539	108,571	107,217	81,617
	<b>REVENUE</b>					
351-20-00	Education Fines	1,710	10,602	6,300	6,000	6,300
351-60-00	Automation System Funds	29,160	17,314	26,000	32,200	32,000
361-10-00	Interest Earnings	684	416	500	500	500
366-10-00	Contribution/Donation	-	17	-	-	-
369-30-00	Other/Miscellaneous	-	3,525	-	-	-
381-01-00	Transfer From General Fd	7,700	-	-	-	-
	<b>TOTAL REVENUE</b>	<u>39,254</u>	<u>31,874</u>	<u>32,800</u>	<u>38,700</u>	<u>38,800</u>
	<b>TOTAL REVENUES &amp; BALANCES</b>	<u>96,672</u>	<u>116,413</u>	<u>141,371</u>	<u>145,917</u>	<u>120,417</u>
8400-581	<b>EXPENDITURES</b>					
30-32	Auditing	300	300	300	300	300
30-57	Police Training	11,833	8,896	9,000	9,000	9,000
60-65	Automation	-	-	55,000	55,000	55,000
	<b>TOTAL EXPENDITURES</b>	<u>12,133</u>	<u>9,196</u>	<u>64,300</u>	<u>64,300</u>	<u>64,300</u>
	<b>REQUIRED RESERVES</b>	<u>84,539</u>	<u>107,217</u>	<u>77,071</u>	<u>81,617</u>	<u>56,117</u>
	<b>AVAILABLE BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>TOTAL ENDING FUND BALANCE</b>	<u><b>84,539</b></u>	<u><b>107,217</b></u>	<u><b>77,071</b></u>	<u><b>81,617</b></u>	<u><b>56,117</b></u>
	Automation Fund Balance	68,248	85,692	65,878	62,931	40,015
	Training Fund Balance	19,172	20,864	11,193	20,459	20,064
		<u>87,420</u>	<u>106,557</u>	<u>77,071</u>	<u>83,390</u>	<u>60,080</u>



**Police Forfeiture Fund  
Summary**

**Profile  
Nonmajor Fund**

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

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures FY 18-19	Actual Expenditures FY 19-20	Adopted Expenditures FY 20-21	Projected Expenditures FY 20-21	Proposed Expenditures FY 21-22
	BEGINNING FUND BALANCE	18,022	21,678	21,318	8,821	9,259
	<b>REVENUE</b>					
331-20-21	Publ Saf. K-9 Grant Jag3365	-	-	6,813	6,813	6,813
359-80-00	Fines & Forfeitures	9,168	2,664	760	2,300	2,500
359-80-01	Forfeitures Federal Felony	5,563	-	-	-	-
361-10-00	Interest Earnings	150	93	140	25	25
	<b>TOTAL REVENUE</b>	<u>14,881</u>	<u>2,757</u>	<u>7,713</u>	<u>9,138</u>	<u>9,338</u>
	<b>TOTAL REVENUES &amp; BALANCES</b>	32,903	24,435	29,031	17,959	18,597
2180-521	<b>EXPENDITURES</b>					
30-44	Rental & Leases	2,725	2,314	3,200	3,200	3,200
30-58	Operating Expense - K-9	8,500	2,800	10,700	5,500	10,700
	<b>TOTAL EXPENDITURES</b>	<u>11,225</u>	<u>5,114</u>	<u>13,900</u>	<u>8,700</u>	<u>13,900</u>
	<b>CAPITAL OUTLAY</b>					
60-64	Machinery & Equipment	-	10,500	-	-	-
	Subtotal	-	10,500	-	-	-
	<b>TOTAL ENDING FUND BALANCE</b>	<u><b>21,678</b></u>	<u><b>8,821</b></u>	<u><b>15,131</b></u>	<u><b>9,259</b></u>	<u><b>4,697</b></u>





Function  
Public Works

Department  
Public Works - Street Improvement  
541

Department  
Overview  
Description | Goals | Objectives

**Department Description**

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



**Department Goals & Objectives**

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







Function  
Public Works

Department  
Public Works - Street Improvement  
541

Department  
Summary  
Programs | Capital | Positions

<u>Program</u>	<u>Title</u>	<u>Budget By Program</u>	<u>FTE Positions</u>
4100	Administration	\$ 108,067	2
4110	Public Land Maintenance	390,371	3
4120	Lighting & Control	334,291	1
4130	Street Maint & Construction	457,008	7
4140	Lawn Mowing	336,109	5
4150	Tree Service & Acquisition	57,700	-
8400	Non-Departmental	96,982	-
<b>Department Total</b>		<b>\$ 1,780,528</b>	<b>18</b>



**Capital Requests**

Machinery & Equipment	\$ 30,000
<b>Total</b>	<b>\$ 30,000</b>




<u>Summary by Category</u>	<u>Actual FY18-19</u>	<u>Actual FY19-20</u>	<u>Adopted FY20-21</u>	<u>Projected FY20-21</u>	<u>Proposed FY21-22</u>
Personal Services	829,224	1,006,973	956,289	956,289	953,550
Operating Expenses	570,925	453,270	661,706	661,706	699,996
Subtotal	1,400,149	1,460,243	1,617,995	1,617,995	1,653,546
Capital Outlay	14,684	-	-	-	30,000
Other Expense	104,002	86,183	88,870	88,870	96,982
<b>Department Total</b>	<b>1,518,835</b>	<b>1,546,426</b>	<b>1,706,865</b>	<b>1,706,865</b>	<b>1,780,528</b>

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





<u>Fund Type</u>	<u>Street Improvement Fund</u>	<u>Profile</u>
Street Improvement   Governmental	Summary	Major Fund
Fund Family: Special Revenue		

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual</u> <u>FY18-19</u>	<u>Actual</u> <u>FY19-20</u>	<u>Adopted</u> <u>FY20-21</u>	<u>Projected</u> <u>FY20-21</u>	<u>Proposed</u> <u>FY21-22</u>
	BEGINNING FUND BALANCE	244,827	24,317	213,818	(292,672)	105,403
	<u>REVENUE</u>					
312-41-00	Local Option Gas Tax	407,283	375,246	333,000	360,000	385,000
335-49-00	8 Cent Gas Tax	186,609	166,593	146,200	165,000	170,000
335-49-01	Gas Tax Refund	12,907	22,483	13,050	13,050	13,050
338-49-00	Additional 1 Cent Gas Tax	159,332	137,583	132,350	154,000	160,000
361-10-00	Interest Earnings	847	(224)	-	-	-
366-10-08	Restricted Contributions	1,188	1,648	2,000	2,000	2,000
369-30-00	Miscellaneous	45,107	-	-	-	65,000
369-30-09	Remington Club Payments	3,082	1,849	890	890	890
369-40-00	Reimbursement Force Acct Srvc	111,975	154,259	200,000	200,000	200,000
381-01-00	Transfer From General Fund	110,000	110,000	300,000	625,000	300,000
381-01-02	Amendment to Gen. Fund Transf.	-	-	325,000	325,000	495,000
381-49-00	Transfer From Storm Fund	260,000	260,000	260,000	260,000	260,000
	TOTAL REVENUE	<u>1,298,330</u>	<u>1,229,437</u>	<u>1,712,490</u>	<u>2,104,940</u>	<u>2,050,940</u>
	TOTAL REVENUES & BALANCES	<u>1,543,157</u>	<u>1,253,754</u>	<u>1,926,308</u>	<u>1,812,268</u>	<u>2,156,343</u>
	<u>EXPENDITURES</u>					
4100-541	Administration	105,752	130,906	105,398	105,398	108,067
4110-541	Public Land Maintenance	311,485	348,058	369,306	369,306	390,371
4120-541	Lighting & Control	293,646	236,864	314,545	314,545	334,291
4130-541	Street Maint & Construction	390,566	403,315	456,114	456,114	457,008
4140-541	Lawn Mowing	224,101	303,369	314,932	314,932	336,109
4150-541	Tree Service & Acquisition	89,283	37,732	57,700	57,700	57,700
Contingency						
8400-581						
30-32	Accounting & Auditing	2,725	2,725	2,750	2,750	2,750
30-45	Insurance	75,887	79,933	81,120	81,120	89,232
30-99	Hurricane Debris Removal	-	-	-	-	-
92-17	Termination Pay	25,390	3,525	5,000	5,000	5,000
	TOTAL EXPENDITURES	<u>1,518,835</u>	<u>1,546,426</u>	<u>1,706,865</u>	<u>1,706,865</u>	<u>1,780,528</u>
	RESTRICTED DONATIONS	194,411	193,411	195,568	194,379	195,568
	OPERATING RESERVES	<u>50,448</u>	-	-	-	-
	AVAILABLE BALANCE	<u>(220,537)</u>	<u>(486,083)</u>	<u>23,875</u>	<u>(88,976)</u>	<u>180,247</u>
	<b>TOTAL ENDING FUND BALANCE</b>	<b><u>24,317</u></b>	<b><u>(292,672)</u></b>	<b><u>219,443</u></b>	<b><u>105,403</u></b>	<b><u>375,815</u></b>



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

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
	<b><u>PERSONAL SERVICES</u></b>					
10-12	Regular Salaries & Wages	66,427	92,946	67,368	67,368	69,388
10-14	Overtime	41	91	1,060	1,060	1,060
10-16	Bonus	120	120	200	200	200
10-21	FICA Tax	4,611	8,336	5,250	5,250	5,405
10-23	Life & Health Insurance	13,271	17,664	13,573	13,573	13,770
10-24	ICMA Retirement	3,539	4,012	4,106	4,106	4,163
	Subtotal	88,009	123,170	91,557	91,557	93,986
	<b><u>OPERATING</u></b>					
30-34	Other Contractual Services	8,110	-	-	-	-
30-40	Travel & Per Diem	1,654	-	1,800	1,800	1,800
30-41	Communication Services	1,910	1,673	2,880	2,880	2,880
30-42	Transportation & Postage	18	8	150	150	150
30-46	Repair & Maintenance	833	94	1,040	1,040	1,040
30-51	Office Supplies	1,096	1,232	1,200	1,200	1,200
30-52	Operating Supplies	3,311	3,235	4,700	4,700	4,940
30-54	Books, Pub, Subscriptions	546	621	671	671	671
30-55	Employee Study Expense	-	-	400	400	400
30-56	Vehicle Repair & Maint	265	873	1,000	1,000	1,000
	Subtotal	17,743	7,736	13,841	13,841	14,081
	<b><u>CAPITAL OUTLAY</u></b>					
60-64	Machinery & Equipment	-	-	-	-	-
	Subtotal	-	-	-	-	-
	<b>PROGRAM TOTAL</b>	<b>105,752</b>	<b>130,906</b>	<b>105,398</b>	<b>105,398</b>	<b>108,067</b>



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

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
	<b><u>PERSONAL SERVICES</u></b>					
10-12	Regular Salaries & Wages	112,315	155,501	119,509	119,509	123,094
10-14	Overtime	6,803	6,111	10,000	10,000	10,000
10-16	Bonus	300	300	300	300	300
10-21	FICA Tax	9,023	14,446	9,931	9,931	10,205
10-23	Life & Health Insurance	32,144	33,120	33,933	33,933	34,425
10-24	ICMA Retirement	6,654	7,519	7,771	7,771	7,986
	Subtotal	167,239	216,998	181,444	181,444	186,009
	<b><u>OPERATING</u></b>					
30-34	Other Contractual Services	7,723	7,766	8,250	8,250	8,250
30-40	Travel & Per Diem	489	-	1,000	1,000	1,000
30-41	Communication Services	606	415	600	600	600
30-43	Utilities	69,082	81,789	80,000	80,000	80,000
30-46	Repair & Maintenance	11,007	6,529	21,457	21,457	21,457
30-51	Office Supplies	717	-	200	200	200
30-52	Operating Supplies	26,430	22,511	61,155	61,155	62,655
30-55	Employee Study Expense	-	96	1,200	1,200	1,200
30-56	Vehicle Repair & Maint	20,850	11,954	14,000	14,000	14,000
	Subtotal	136,904	131,060	187,862	187,862	189,362
	<b><u>CAPITAL OUTLAY</u></b>					
60-64	Machinery & Equipment	7,342	-	-	-	15,000
	Subtotal	7,342	-	-	-	15,000
	<b>PROGRAM TOTAL</b>	<b>311,485</b>	<b>348,058</b>	<b>369,306</b>	<b>369,306</b>	<b>390,371</b>



<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Works	Public Works - Street Improvement 541	Lighting & Control 4120

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures FY18-19	Actual Expenditures FY19-20	Adopted Expenditures FY20-21	Projected Expenditures FY20-21	Proposed Expenditures FY21-22
	<b><u>PERSONAL SERVICES</u></b>					
10-12	Regular Salaries & Wages	41,126	37,056	41,500	41,500	31,498
10-14	Overtime	711	380	2,000	2,000	2,000
10-16	Bonus	100	100	100	100	100
10-21	FICA Tax	2,687	6,921	3,336	3,336	2,570
10-22	Florida Retirement	5,664	5,640	6,840	6,840	-
10-23	Life & Health Insurance	10,715	10,120	11,311	11,311	11,475
10-24	ICMA Retirement	-	-	-	-	2,010
	Subtotal	61,003	60,216	65,087	65,087	49,653
	<b><u>OPERATING</u></b>					
30-34	Other Contractual Services	63,798	7,294	59,740	59,740	32,740
30-40	Travel & Per Diem	-	-	200	200	200
30-41	Communication Services	784	841	900	900	900
30-43	Utilities	152,171	148,881	158,000	158,000	158,000
30-46	Repair & Maintenance	1,786	1,947	3,702	3,702	68,702
30-51	Office Supplies	17	44	100	200	100
30-52	Operating Supplies	5,714	10,700	10,416	10,316	10,596
30-53	Road Materials	6,002	6,034	14,000	14,000	10,000
30-55	Employee Study Expense	-	-	400	400	1,400
30-56	Vehicle Repair & Maint	2,371	908	2,000	2,000	2,000
	Subtotal	232,643	176,648	249,458	249,458	284,638
	<b><u>CAPITAL OUTLAY</u></b>					
60-64	Machinery & Equipment	-	-	-	-	-
	Subtotal	-	-	-	-	-
	<b>PROGRAM TOTAL</b>	<b>293,646</b>	<b>236,864</b>	<b>314,545</b>	<b>314,545</b>	<b>334,291</b>



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

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
	<b><u>PERSONAL SERVICES</u></b>					
10-12	Regular Salaries & Wages	231,481	258,869	251,157	251,157	251,207
10-14	Overtime	6,906	5,206	15,000	15,000	15,000
10-16	Bonus	600	700	700	700	700
10-21	FICA Tax	17,466	16,821	20,415	20,415	20,418
10-23	Life & Health Insurance	69,645	68,080	79,176	79,176	80,325
10-24	ICMA Retirement	13,192	13,839	15,970	15,970	15,972
	Subtotal	339,290	363,515	382,418	382,418	383,622
	<b><u>OPERATING</u></b>					
30-40	Travel & Per Diem	12	-	1,800	1,800	1,800
30-41	Communication Services	1,780	1,661	2,000	2,000	2,000
30-46	Repair & Maintenance	11,643	1,575	16,630	15,030	15,000
30-51	Office Supplies	35	-	100	145	100
30-52	Operating Supplies	21,904	24,501	35,606	35,541	36,926
30-53	Road Materials	1,792	-	7,500	7,500	7,500
30-54	Books, Pub, Subscriptions	293	300	360	380	360
30-55	Employee Study Expense	-	192	2,700	2,700	2,700
30-56	Vehicle Repair & Maint	13,817	11,571	7,000	8,600	7,000
	Subtotal	51,276	39,799	73,696	73,696	73,386
	<b><u>CAPITAL OUTLAY</u></b>					
60-64	Machinery & Equipment	-	-	-	-	-
	Subtotal	-	-	-	-	-
	<b>PROGRAM TOTAL</b>	<b>390,566</b>	<b>403,315</b>	<b>456,114</b>	<b>456,114</b>	<b>457,008</b>



<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Works	Public Works - Street Improvement 541	Lawn Mowing 4140

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	110,456	162,244	148,727	148,727	151,963
10-14	Overtime	3,299	6,152	8,500	8,500	8,500
10-16	Bonus	400	400	500	500	500
10-21	FICA Tax	8,543	14,079	12,067	12,067	12,314
10-23	Life & Health Insurance	44,644	51,520	56,555	56,555	57,375
10-24	ICMA Retirement	6,341	8,679	9,434	9,434	9,628
	Subtotal	173,683	243,074	235,783	235,783	240,280
<b><u>OPERATING</u></b>						
30-34	Other Contractual Services	8,000	29,880	40,000	40,000	40,000
30-40	Travel & Per Diem	-	-	532	532	532
30-41	Communication Services	876	797	800	800	800
30-46	Repair & Maintenance	4,961	2,881	4,592	4,492	4,592
30-51	Office Supplies	-	-	125	125	125
30-52	Operating Supplies	24,758	23,481	24,300	25,000	25,980
30-54	Books, Pub, Subscriptions	-	-	100	100	100
30-55	Employee Study Expense	-	240	3,700	3,700	3,700
30-56	Vehicle Repair & Maint	4,481	3,015	5,000	4,400	5,000
	Subtotal	43,076	60,295	79,149	79,149	80,829
<b><u>CAPITAL OUTLAY</u></b>						
60-64	Machinery & Equipment	7,342	-	-	-	15,000
	Subtotal	7,342	-	-	-	15,000
	<b>PROGRAM TOTAL</b>	<b>224,101</b>	<b>303,369</b>	<b>314,932</b>	<b>314,932</b>	<b>336,109</b>



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

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
	<b><u>OPERATING</u></b>					
30-34	Other Contractual Services	83,871	37,732	41,000	41,000	41,000
30-46	Repair & Maintenance	-	-	500	500	500
30-51	Office Supplies	-	-	200	200	200
30-52	Operating Supplies	5,412	-	16,000	16,000	16,000
	Subtotal	89,283	37,732	57,700	57,700	57,700
	<b><u>CAPITAL OUTLAY</u></b>					
60-64	Machinery & Equipment	-	-	-	-	-
	Subtotal	-	-	-	-	-
	<b>PROGRAM TOTAL</b>	<b>89,283</b>	<b>37,732</b>	<b>57,700</b>	<b>57,700</b>	<b>57,700</b>

FUND: COMMUNITY REDEVELOPMENT - 014  
TRUST FUND



Function  
Public Works

Department  
Community Redevelopment - CRA  
541

Department  
Summary  
Programs | Capital | Positions

<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Title</u></th> <th style="width: 10%;"></th> <th style="text-align: right;"><u>Budget By Program</u></th> </tr> </thead> <tbody> <tr> <td>CRA Streetlighting</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">55,000</td> </tr> <tr> <td>Development Incentive</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">137,000</td> </tr> <tr> <td>CRA Projects</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">130,000</td> </tr> </tbody> </table> 	<u>Title</u>		<u>Budget By Program</u>	CRA Streetlighting	\$	55,000	Development Incentive	\$	137,000	CRA Projects	\$	130,000	<div style="text-align: center;">  </div> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center;"><u>Capital Requests</u></th> </tr> </thead> <tbody> <tr> <td>Machinery &amp; Equipment</td> <td style="text-align: right;">\$ 1,000</td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><b>\$ 1,000</b></td> </tr> </tbody> </table> 	<u>Capital Requests</u>		Machinery & Equipment	\$ 1,000	<b>Total</b>	<b>\$ 1,000</b>
<u>Title</u>		<u>Budget By Program</u>																	
CRA Streetlighting	\$	55,000																	
Development Incentive	\$	137,000																	
CRA Projects	\$	130,000																	
<u>Capital Requests</u>																			
Machinery & Equipment	\$ 1,000																		
<b>Total</b>	<b>\$ 1,000</b>																		

<u>Summary by Category</u>	<u>Actual FY18-19</u>	<u>Actual FY19-20</u>	<u>Adopted FY20-21</u>	<u>Projected FY20-21</u>	<u>Proposed FY21-22</u>
Personal Services	26,790	26,953	27,498	27,498	113,774
Operating Expenses	76,249	81,527	90,545	190,545	94,445
<b>Subtotal</b>	<b>103,039</b>	<b>108,480</b>	<b>118,043</b>	<b>218,043</b>	<b>208,219</b>
Capital Outlay	3,258	3,000,000	1,000	1,000	1,000
Development Incentive	90,000	57,452	137,000	137,000	137,000
CRA Capital Projects	1,173,518	92,131	110,000	910,989	130,000
<b>Department Total</b>	<b>1,266,776</b>	<b>3,149,583</b>	<b>248,000</b>	<b>1,048,989</b>	<b>268,000</b>





FUND: COMMUNITY REDEVELOPMENT - 014  
TRUST FUND-014



<u>Function</u> General Government	<u>Department</u> City Manager 516	<u>Program</u> Admin   Programs   Lighting 1230
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<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures FY 18-19	Actual Expenditures FY 19-20	Adopted Expenditures FY 20-21	Projected Expenditures FY 20-21	Proposed Expenditures FY 21-22
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	21,819	21,946	22,204	22,204	72,008
10-21	FICA Tax	1,631	1,493	1,699	1,699	5,509
10-23	Life & Health Insurance	1,951	2,208	2,262	2,262	14,256
10-24	ICMA Retirement	1,389	1,306	1,333	1,333	22,001
	Subtotal	26,790	26,953	27,498	27,498	113,774
<u>OPERATING</u>						
30-31	Professional Services	-	442	5,000	105,000	5,000
30-32	Accounting & Auditing	1,090	1,099	1,100	1,100	5,000
30-34	Other Contractual Services	17,765	22,182	25,000	25,000	25,000
30-40	Travel & Per Diem	591	1,971	3,550	3,550	3,550
30-43	Utilities	55,000	55,000	55,000	55,000	55,000
30-51	Office Supplies	85	38	100	100	100
30-54	Books, Pub, Subscriptions	795	795	795	795	795
	Subtotal	76,249	81,527	90,545	190,545	94,445
<u>CAPITAL OUTLAY</u>						
60-61	Land	2,605	3,000,000	-	-	-
60-64	Machinery & Equipment	653	-	-	-	-
60-65	Wayfinding Signs	-	-	1,000	1,000	1,000
	Subtotal	3,258	3,000,000	1,000	1,000	1,000
	<b>PROGRAM TOTAL</b>	<b>106,297</b>	<b>3,108,480</b>	<b>119,043</b>	<b>219,043</b>	<b>209,219</b>

FUND: COMMUNITY REDEVELOPMENT - 014  
 TRUST FUND



<u>Function</u>	<u>Department</u>	<u>Program</u>
General Government	City Manager	CRA Projects
Projects	581	8400

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY 18-19</u>	<u>Actual Expenditures FY 19-20</u>	<u>Adopted Expenditures FY 20-21</u>	<u>Projected Expenditures FY 20-21</u>	<u>Proposed Expenditures FY 21-22</u>
	<b>CRA PROJECTS</b>					
581-92-06	Development Incentive	90,000	57,452	137,000	137,000	137,000
	<b>PROGRAM TOTAL</b>	<b>90,000</b>	<b>57,452</b>	<b>137,000</b>	<b>137,000</b>	<b>137,000</b>

FUND: COMMUNITY REDEVELOPMENT - 014  
TRUST FUND



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

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures FY 18-19	Actual Expenditures FY 19-20	Adopted Expenditures FY 20-21	Projected Expenditures FY 20-21	Proposed Expenditures FY 21-22
	<b><u>CRA PROJECTS</u></b>					
581-60-21	Lake Eustis Seawall Rehab	33,520	5,585	-	401,295	-
581-60-38	Sidewalk Program	122,932	22,115	60,000	82,500	80,000
581-60-46	Palmetto Plaza	337,448	-	-	-	-
581-60-47	Bay Street Drainage	-	-	-	145,000	-
581-60-48	Housing Rehabilitation	-	17,806	-	232,194	-
581-60-49	Street Rehabilitation	-	46,625	50,000	50,000	50,000
581-92-52	Palmetto Plaza CDBG Grant	679,618	-	-	-	-
	<b>PROJECTS TOTAL</b>	<b><u>1,173,518</u></b>	<b><u>92,131</u></b>	<b><u>110,000</u></b>	<b><u>910,989</u></b>	<b><u>130,000</u></b>

COMMUNITY REDEVELOPMENT  
TRUST FUND-014



Department  
City Manager  
581

Program  
CRA Debt  
8800

Government

<u>DESCRIPTION</u>	<u>Actual Expenditures FY 18-19</u>	<u>Actual Expenditures FY 19-20</u>	<u>Adopted Expenditures FY 20-21</u>	<u>Projected Expenditures FY 20-21</u>	<u>Proposed Expenditures FY 21-22</u>
<u>CRA Debt Service</u>					
Debt Service Principal	-	-	122,000	122,000	116,681
Debt Service Interest	-	-	63,900	63,900	81,469
<b>DEBT TOTAL</b>	<b>-</b>	<b>-</b>	<b>185,900</b>	<b>185,900</b>	<b>198,150</b>



Function  
General Government

Department  
Building Services Fund  
524

Department  
Overview  
Description|Goals|Objectives

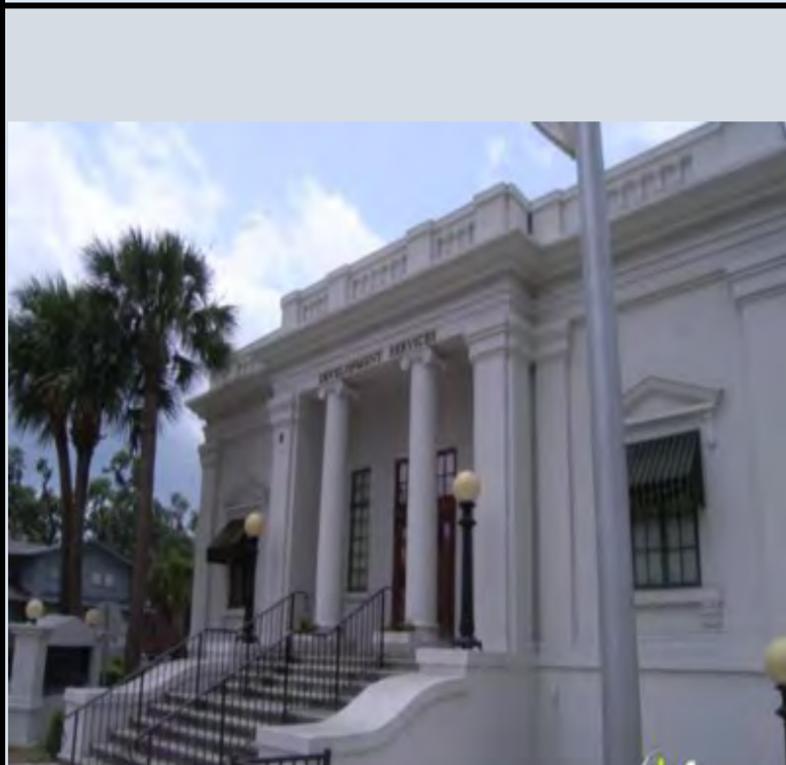
**Department Description**

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.







Fund Type  
Revenue | Governmental  
Fund Family: Special Revenue

Building Services Fund  
Summary

Profile  
Nonmajor Fund  
1520

Account	DESCRIPTION	Actual FY 18-19	Actual FY 19-20	Adopted FY20-21	Projected FY 20-21	Proposed FY 21-22
	BEGINNING FUND BALANCE	-	929,789	550,982	924,413	315,939
	<b>REVENUE</b>					
322-10-00	Building Permits	375,134	343,399	320,000	400,000	425,000
322-20-00	Plumbing Permits	12,728	15,306	15,000	15,000	15,000
322-30-00	Electric Permits	38,257	45,510	37,700	60,000	65,000
322-40-00	Gas Permits	430	602	400	1,000	1,000
322-50-00	Mechanical Permits	31,610	31,233	27,000	27,000	27,000
322-60-00	Driveway Permits	1,896	2,185	2,500	2,500	2,500
322-70-00	State Building Code	4,967	1,944	11,100	11,000	11,000
361-10-00	Interest Earnings	5,913	4,435	6,000	1,800	1,200
381-01-00	Transfer From General Fund	807,349	-	-	-	-
	<b>TOTAL REVENUE</b>	<u>1,278,284</u>	<u>444,614</u>	<u>419,700</u>	<u>518,300</u>	<u>547,700</u>
	<b>TOTAL REVENUES &amp; BALANCES</b>	1,278,284	1,374,403	970,682	1,442,713	863,639
	<b>EXPENDITURES</b>					
	<b>OPERATING</b>					
1520-524	Building Inspection	265,371	339,033	641,851	1,049,510	632,878
524-30-49	Admin Support Allocation/Other Charges	83,124	83,893	77,264	77,264	80,175
	<b>TOTAL EXPENDITURES</b>	<u>348,495</u>	<u>422,926</u>	<u>719,115</u>	<u>1,126,774</u>	<u>713,053</u>
	<b>CAPITAL OUTLAY</b>					
60-62	Buildings	-	27,064	-	-	-
	Subtotal	-	27,064	-	-	-
	<b>REQUIRED RESERVES</b>	<u>85,930</u>	<u>104,283</u>	<u>177,316</u>	<u>277,835</u>	<u>175,821</u>
	<b>AVAILABLE BALANCE</b>	<u>843,859</u>	<u>820,130</u>	<u>74,251</u>	<u>38,104</u>	<u>(25,235)</u>
	<b>TOTAL ENDING FUND BALANCE</b>	<u><b>929,789</b></u>	<u><b>924,413</b></u>	<u><b>251,567</b></u>	<u><b>315,939</b></u>	<u><b>150,586</b></u>

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



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

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures FY 18-19	Actual Expenditures FY 19-20	Adopted Expenditures FY 20-21	Projected Expenditures FY 20-21	Proposed Expenditures FY 21-22
<u>PERSONAL SERVICES</u>						
10-12	Regular Salaries & Wages	69,532	86,361	94,526	94,526	97,954
10-14	Overtime	346	1,492	400	400	400
10-16	Bonus	200	300	300	300	300
10-21	FICA Tax	4,668	6,995	7,278	7,278	7,547
10-23	Life & Health Insurance	21,121	25,760	37,665	37,665	34,425
10-24	ICMA Retirement	3,904	4,530	5,672	5,672	5,902
	Subtotal	99,771	125,438	145,841	145,841	146,528
<u>OPERATING</u>						
30-32	Accounting & Auditing	-	-	1,050	1,050	1,050
30-34	Other Contractual Services	158,394	170,376	440,000	440,000	440,000
30-40	Travel & Per Diem	-	35	2,060	2,060	2,060
30-41	Communication Services	552	228	750	750	750
30-42	Transportation & Postage	114	123	250	250	250
30-45	Insurance	-	-	28,400	28,400	31,240
30-46	Repair & Maintenance	2,089	2,114	2,500	2,500	2,500
30-47	Printing & Binding	252	179	600	600	600
30-48	Promotional Activities	-	28,939	1,100	408,759	1,100
30-49	Other Current Charges	83,124	83,893	77,264	77,264	80,175
30-51	Office Supplies	1,139	1,945	2,500	2,500	2,500
30-52	Operating Supplies	2,206	6,926	13,600	13,600	1,100
30-54	Books, Pub, Subscriptions	319	1,678	500	500	500
30-55	Employee Study Expense	535	1,052	2,200	2,200	2,200
30-56	Vehicle Repair & Maint	-	-	500	500	500
	Subtotal	248,724	297,488	573,274	980,933	566,525
<u>CAPITAL OUTLAY</u>						
60-62	Buildings	-	27,064	-	-	-
	Subtotal	-	27,064	-	-	-
	<b>PROGRAM TOTAL</b>	<b>348,495</b>	<b>449,990</b>	<b>719,115</b>	<b>1,126,774</b>	<b>713,053</b>



Function  
Public Works

Department  
Public Works - Stormwater  
538

Department  
Overview  
Description | Goals | Objectives

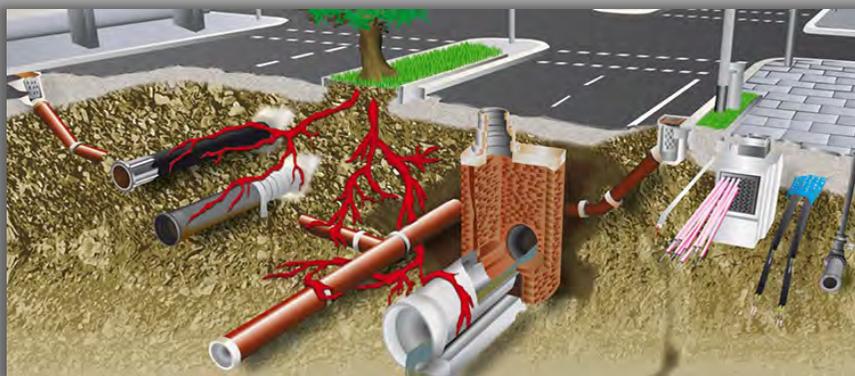
**Department Description**

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



**Department Goals & Objectives**

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







Function  
Public Works

Department  
Public Works - Stormwater  
538

Department  
Summary  
Programs | Capital | Positions

<u>Program</u>	<u>Title</u>	<u>Budget By Program</u>	<u>FTE Positions</u>
3700	Administration	\$ 340,153	-
3710	Street Sweep & Drain Maint.	365,180	4
3720	Stormwater Projects	35,000	-
	Non-Departmental	270,000	-
	<b>Department Total</b>	<b>\$ 1,010,333</b>	<b>4</b>

<u>Capital Requests</u>	
Bush Hog Mower	\$ 35,000
<b>Total</b>	<b>\$ 35,000</b>



<u>Summary by Category</u>	<u>Actual FY18-19</u>	<u>Actual FY19-20</u>	<u>Adopted FY20-21</u>	<u>Projected FY20-21</u>	<u>Proposed FY21-22</u>
Personal Services	232,686	232,686	264,433	264,433	273,600
Operating Expenses	110,155	103,093	170,653	154,353	171,733
Subtotal	342,841	335,779	435,086	418,786	445,333
Capital Outlay	577,315	396,495	224,000	761,868	35,000
Other Expense	260,000	265,444	270,000	270,000	270,000
<b>Department Total</b>	<b>1,180,156</b>	<b>997,718</b>	<b>929,086</b>	<b>1,450,654</b>	<b>750,333</b>

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





**Fund Type** Stormwater Utility | Governmental **Stormwater Utility Revenue Fund** **Profile**  
**Fund Family:** Special Revenue **Summary** **Major Fund**

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual FY18-19</u>	<u>Actual FY19-20</u>	<u>Adopted FY20-21</u>	<u>Projected FY20-21</u>	<u>Proposed FY21-22</u>
	BEGINNING FUND BALANCE	1,177,389	827,580	97,467	662,649	65,795
	<b>REVENUE</b>					
343-90-10	Stormwater Utility Fees	824,450	822,066	827,000	838,000	854,760
361-10-00	Interest Earnings	13,917	-	5,800	5,800	5,800
369-30-00	Other Miscellaneous	-	4,530	-	-	-
	<b>TOTAL REVENUE</b>	<b>838,367</b>	<b>826,596</b>	<b>832,800</b>	<b>843,800</b>	<b>860,560</b>
	<b>TOTAL REVENUES &amp; BALANCES</b>	<b>2,015,756</b>	<b>1,654,176</b>	<b>930,267</b>	<b>1,506,449</b>	<b>926,355</b>
	<b>EXPENDITURES</b>					
3700-538	Administration	-	32,649	80,153	53,853	70,153
3710-538	Street Sweep & Drain Maint.	350,861	319,789	354,933	354,933	365,180
3720-538	Stormwater Projects	577,315	373,645	224,000	761,868	35,000
3700-538-90	Bad Debt Write-Off	-	5,444	10,000	10,000	10,000
3700-538-91	Transfer To Street Impr. Fund	260,000	260,000	260,000	260,000	260,000
	<b>TOTAL EXPENDITURES</b>	<b>1,188,176</b>	<b>991,527</b>	<b>929,086</b>	<b>1,440,654</b>	<b>740,333</b>
	Net Revenue (Gain/Loss)	(349,809)	(164,931)	(96,286)	(596,854)	120,227
	OPERATING RESERVES	109,338	89,471	111,272	104,697	111,333
	AVAILABLE BALANCE	718,242	573,179	(110,091)	(38,901)	74,688
	<b>TOTAL ENDING FUND BALANCE</b>	<b>827,580</b>	<b>662,649</b>	<b>1,181</b>	<b>65,795</b>	<b>186,022</b>



<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Works	Public Works - Stormwater	Administration
	538	3700

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
	<u>PERSONAL SERVICES</u>	-	-	-	-	-
	Subtotal	-	-	-	-	-
	<u>OPERATING</u>					
30-31	Professional Services	7,800	9,300	27,132	27,132	27,132
30-32	Accounting & Auditing	2,725	2,725	2,725	2,725	2,725
30-40	Travel & Per Diem	-	-	1,000	1,000	1,000
30-45	Insurance	17,377	21,370	37,000	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	-	1,896	1,896	1,896
90-18	Bad Debt Write-Off	13,000	5,445	10,000	10,000	10,000
	Subtotal	<u>45,902</u>	<u>38,840</u>	<u>80,153</u>	<u>63,853</u>	<u>80,153</u>
91-13	Transfers to Street Impr. Fund	<u>260,000</u>	<u>260,000</u>	<u>260,000</u>	<u>260,000</u>	<u>260,000</u>
	<u>CAPITAL OUTLAY</u>					
60-64	Machinery & Equipment	-	-	-	-	-
	Subtotal	-	-	-	-	-
	<b>PROGRAM TOTAL</b>	<b><u>305,902</u></b>	<b><u>298,840</u></b>	<b><u>340,153</u></b>	<b><u>323,853</u></b>	<b><u>340,153</u></b>



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

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	159,864	159,864	176,516	176,516	183,779
10-14	Overtime	4,356	4,356	8,000	8,000	8,000
10-16	Bonus	480	480	400	400	400
10-21	FICA Tax	11,313	11,313	14,153	14,153	14,702
10-23	Life & Health Insurance	47,438	47,438	54,293	54,293	55,080
10-24	ICMA Retirement	9,235	9,235	11,071	11,071	11,639
	Subtotal	<u>232,686</u>	<u>232,686</u>	<u>264,433</u>	<u>264,433</u>	<u>273,600</u>
<b><u>OPERATING</u></b>						
30-34	Other Contractual Services	2,991	2,991	4,900	4,900	4,900
30-40	Travel & Per Diem	-	-	500	500	500
30-41	Communication Services	715	715	700	700	700
30-46	Repair & Maintenance	22,640	22,640	32,500	32,500	32,500
30-49	Other Current Charges	7,325	7,325	16,900	16,900	16,900
30-51	Office Supplies	-	-	100	100	100
30-52	Operating Supplies	13,144	13,144	27,400	27,400	28,480
30-55	Employee Study Expense	-	-	1,000	1,000	1,000
30-56	Vehicle Repair & Maint	17,438	17,438	6,500	6,500	6,500
	Subtotal	<u>64,253</u>	<u>64,253</u>	<u>90,500</u>	<u>90,500</u>	<u>91,580</u>
<b><u>CAPITAL OUTLAY</u></b>						
60-64	Machinery & Equipment	22,850	22,850	-	-	-
	Subtotal	<u>22,850</u>	<u>22,850</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>PROGRAM TOTAL</b>	<b><u>319,789</u></b>	<b><u>319,789</u></b>	<b><u>354,933</u></b>	<b><u>354,933</u></b>	<b><u>365,180</u></b>



Function  
Public Works

Department  
Public Works - Stormwater  
538

Program  
Stormwater Projects  
3720

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
	<b><u>CAPITAL OUTLAY</u></b>					
60-04	Bush Hog Mower	-	-	-	-	35,000
60-63	Stormwater Master Plan	-	-	224,000	224,000	-
60-64	Ardice, Ruleme, Kurt Imp	487,119	270,967	-	-	-
60-66	Concrete Crushing	-	42,700	-	-	-
60-70	Buena Vista Storm Imp	-	29,178	-	100,000	-
60-71	Skid Steer Loader	67,346	-	-	-	-
60-72	West Woodward Imp	-	-	-	378,781	-
60-73	Exeter Street Drainage	-	30,799	-	59,087	-
	Subtotal	<u>554,465</u>	<u>373,645</u>	<u>224,000</u>	<u>761,868</u>	<u>35,000</u>
	<b>PROJECTS TOTAL</b>	<b><u>554,465</u></b>	<b><u>373,645</u></b>	<b><u>224,000</u></b>	<b><u>761,868</u></b>	<b><u>35,000</u></b>





Fund Type  
 Revenue Fund | Enterprise  
 Fund Family: Proprietary

Water & Sewer Revenue Fund  
 Summary

Profile  
 Major Fund

<u>DESCRIPTION</u>	<u>Actual FY18-19</u>	<u>Actual FY19-20</u>	<u>Adopted FY20-21</u>	<u>Projected FY20-21</u>	<u>Proposed FY21-22</u>
BEGINNING FUND BALANCE	7,578,626	9,349,838	10,820,074	10,353,544	9,424,290
TOTAL REVENUE	<u>11,117,861</u>	<u>11,564,094</u>	<u>11,798,660</u>	<u>11,811,090</u>	<u>12,399,790</u>
TOTAL REVENUES & BALANCES	18,696,487	20,913,932	22,618,734	22,164,635	21,824,080
TOTAL EXPENDITURES	<u>9,346,649</u>	<u>10,560,388</u>	<u>12,740,345</u>	<u>12,740,345</u>	<u>13,818,554</u>
NET REVENUE (LOSS)	<u>1,771,212</u>	<u>1,003,706</u>	<u>(941,685)</u>	<u>(929,255)</u>	<u>(1,418,764)</u>
OPERATING RESERVES	2,304,653	2,603,931	3,141,455	3,141,455	3,407,315
AVAILABLE BALANCE	<u>7,045,185</u>	<u>7,749,613</u>	<u>6,736,934</u>	<u>6,282,835</u>	<u>4,598,211</u>
TOTAL ENDING FUND BALANCE	<u><b>9,349,838</b></u>	<u><b>10,353,544</b></u>	<u><b>9,878,389</b></u>	<u><b>9,424,290</b></u>	<u><b>8,005,525</b></u>



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

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Revenue FY18-19</u>	<u>Actual Revenue FY19-20</u>	<u>Adopted Revenue FY20-21</u>	<u>Projected Revenue FY20-21</u>	<u>Proposed Revenue FY21-22</u>
<b><u>WATER REVENUES</u></b>						
340-30-10	Water Sales	4,746,068	5,012,329	5,047,000	5,050,000	5,260,000
340-30-11	Water Sales Sorrento Hills	389,892	438,409	463,500	463,500	483,000
340-30-12	Water Sales Heathrow	63,998	65,783	66,950	69,000	72,000
340-30-20	Water Service Charges	92,422	78,333	72,100	88,750	93,000
340-30-30	Water Tapping Charges	246,067	371,407	314,150	225,000	235,000
340-30-40	Reclaimed Water Sales	426,824	448,718	463,500	463,500	483,000
340-30-50	Backflow Prevention	11,130	14,305	11,330	14,000	14,490
	Subtotal	5,976,401	6,429,283	6,438,530	6,373,750	6,640,490
<b><u>WASTEWATER REVENUES</u></b>						
340-50-10	Sewer Service Charges	4,547,923	4,654,217	4,830,700	4,950,000	5,155,000
340-50-11	Sewer Service Sorrento	171,585	186,973	185,400	188,000	196,000
340-50-12	Sewer Service Heathrow	74,051	80,873	82,400	90,440	95,000
340-50-20	Sewer Tapping Charges	14,705	10,065	11,330	7,600	8,000
340-50-30	Umatilla Sewer Charges	-	-	-	-	90,000
	Subtotal	4,808,264	4,932,128	5,109,830	5,236,040	5,544,000
<b><u>FINES &amp; FORFEITURES</u></b>						
354-30-00	Penalties	177,313	115,878	180,000	166,000	180,000
	Subtotal	177,313	115,878	180,000	166,000	180,000
<b><u>MISCELLANEOUS</u></b>						
361-10-00	Interest Earnings	144,599	66,945	60,000	25,000	25,000
364-30-00	Sale of Fixed Assets	(5,452)	-	-	-	-
369-30-00	Miscellaneous	12,026	19,440	5,300	5,300	5,300
369-50-00	Bad Debt Recovery	4,710	420	5,000	5,000	5,000
	Subtotal	155,883	86,805	70,300	35,300	35,300
	<b>TOTAL REVENUES</b>	<b>11,117,861</b>	<b>11,564,094</b>	<b>11,798,660</b>	<b>11,811,090</b>	<b>12,399,790</b>



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

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b><u>PUBLIC UTILITIES</u></b>						
536-3100	Administration	515,630	515,721	557,012	557,012	577,763
536-3120	Customer Service	571,474	510,628	626,325	626,325	625,255
536-3130	Meter Reading	210,810	239,049	252,053	252,053	260,839
	Subtotal	1,297,914	1,265,398	1,435,390	1,435,390	1,463,857
<b><u>WATER</u></b>						
533-3300	Administration	249,890	247,894	298,784	302,134	459,566
533-3310	Water Treatment	592,586	589,510	711,382	711,382	666,789
533-3320	Distribution	889,842	898,509	1,070,916	1,067,566	1,032,748
533-3330	Ground Maintenance	114,177	60,028	139,583	139,583	114,951
533-3340	Backflow/Conservation	59,886	64,272	80,905	80,905	103,422
533-3360	Eastern Water System	127,841	147,632	179,113	179,113	180,224
533-3370	Reclaimed Distribution	-	4,187	5,480	5,480	5,000
	Subtotal	2,034,221	2,012,032	2,486,163	2,486,163	2,562,700
<b><u>WASTEWATER</u></b>						
535-3500	Administration	177,909	188,230	187,190	187,190	166,230
535-3510	Collection & Lift Station	534,228	567,763	579,457	579,457	527,942
535-3520	Treatment	746,812	760,611	852,404	852,404	794,052
535-3530	Laboratory	182,269	198,458	210,802	210,802	214,251
535-3540	Reclaimed	188,285	206,788	243,651	243,651	217,276
535-3550	Sludge Disposal	127,019	117,566	218,000	218,000	199,000
535-3560	Eastern Wastewater Plant	176,838	258,187	274,926	274,926	182,991
535-3570	Environmental Compliance	59,766	63,112	66,181	66,181	66,891
535-3580	Eastern Lift Stations	59,735	74,908	65,881	65,881	70,356
	Subtotal	2,252,861	2,435,623	2,698,492	2,698,492	2,438,989
<b><u>NON-DEPARTMENTAL</u></b>						
536-8100	Transfer - General Fd	1,800,000	1,800,000	1,800,000	1,800,000	2,000,000
536-8100	Transfer - W&S R&R Fd	937,700	1,932,700	3,036,700	3,036,700	4,188,050
536-8100	Transfer - Impact Fee Fd	600,000	600,000	491,600	491,600	293,158
536-8400	Contingencies	73,587	87,396	232,000	232,000	239,000
536-8500	Insurance & Other	350,366	427,239	560,000	560,000	632,800
	Total Non-Departmental	3,761,653	4,847,335	6,120,300	6,120,300	7,353,008
	<b>TOTAL EXPENSE</b>	<b>9,346,649</b>	<b>10,560,388</b>	<b>12,740,345</b>	<b>12,740,345</b>	<b>13,818,554</b>





Function  
Public Utilities

Department  
Public Utilities  
536

Department  
Overview  
Description | Goals | Objectives

**Department Description**

Under the direction of the City's Public Works Director, the Public Utilities Department provides administrative and technical support to the City's water treatment and distribution systems as well as its wastewater treatment and collection system. Services provided to the utilities include general administration, drafting, GIS, engineering, design, and project management. In addition, with oversight from the Finance Department, the Public Utilities Department also collects utility billing revenue, provides customer service, and carries out meter reading activities for all customers.



**Department Goals & Objectives**

In support of the City's Strategic Plan Goal #3, to provide quality, cost-effective public services, the Public Utilities Department will continue to research techniques for improving efficiency and effectiveness with regards to its drafting, GIS, engineering, project management, and design functions. As well, the Department will continue to stay informed as to the best practices and technologies with regards to billing and revenue collection and will implement whenever possible.







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	\$ 577,763	5
3120	Customer Service	625,255	7
3130	Meter Reading	260,839	4
<b>Department Total</b>		<b>\$ 1,463,857</b>	<b>16</b>

<u>Capital Requests</u>		
3100	Computer Sys. - Engineering	\$ 19,000
3120	Computer Room - A/C	5,000
<b>TOTAL</b>		<b>\$ 24,000.00</b>



<u>Summary by Category</u>	<u>Actual FY18-19</u>	<u>Actual FY19-20</u>	<u>Adopted FY20-21</u>	<u>Projected FY20-21</u>	<u>Proposed FY21-22</u>
Personal Services	1,002,132	961,756	1,050,819	1,058,041	1,058,041
Operating Expenses	262,887	303,642	361,071	361,071	381,816
Subtotal	1,265,019	1,265,398	1,411,890	1,419,112	1,439,857
Capital Outlay	24,549	-	23,500	23,500	24,000
<b>Department Total</b>	<b>1,289,568</b>	<b>1,265,398</b>	<b>1,435,390</b>	<b>1,442,612</b>	<b>1,463,857</b>

<u>Authorized Personnel</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Public Works Director	1	1	1	1	1
Assistant Project Manager	1	1	1	1	1
Civil Engineer	1	1	1	1	1
GIS Engineering Specialist	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Customer Service Manager	1	1	1	1	-
Customer Service Supervisor	1	1	1	1	1
Customer Service Repr. I	3	2	2	2	4
Customer Service Repr. II	1	2	2	2	-
Customer Service Repr III (incl. 1 vacancy)	-	-	-	-	1
Billing Clerk	1	1	1	1	1
Field Customer Service Representative	2	2	2	2	4
Meter Reader I	1	1	1	1	-
Meter Reader II	1	1	1	1	-
<b>Total</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>





<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Utilities	Public Utilities	Administration
	536	3100

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
	<b><u>PERSONAL SERVICES</u></b>					
10-12	Regular Salaries & Wages	331,302	358,278	351,490	351,490	362,034
10-14	Overtime	7,738	3,907	9,500	9,500	9,500
10-16	Bonus	500	500	500	500	500
10-21	FICA Tax	27,882	27,956	27,654	27,654	28,461
10-22	Florida Retirement	5,671	6,040	7,400	7,400	8,215
10-23	Life & Health Insurance	53,573	50,600	56,555	56,555	57,375
10-24	ICMA Retirement	17,842	19,090	17,791	17,791	18,307
	Subtotal	444,508	466,369	470,890	470,890	484,391
	<b><u>OPERATING</u></b>					
30-31	Professional Services	18,000	19,490	24,000	24,000	24,000
30-40	Travel & Per Diem	1,755	-	3,000	3,000	3,000
30-41	Communication Services	4,202	4,187	4,800	4,800	5,200
30-42	Transportation & Postage	50	31	182	182	182
30-46	Repair & Maintenance	3,982	3,051	5,500	5,500	4,500
30-47	Printing & Binding	1,842	2,355	3,000	3,000	3,000
30-51	Office Supplies	954	1,545	2,040	2,040	2,040
30-52	Operating Supplies	11,220	15,007	20,000	20,000	22,550
30-54	Books, Pub, Subscriptions	1,112	1,815	2,900	2,900	2,900
30-55	Employee Study Expense	1,654	1,139	5,000	5,000	4,000
30-56	Vehicle Repair & Maintenance	1,802	732	4,200	4,200	3,000
	Subtotal	46,573	49,352	74,622	74,622	74,372
	<b><u>CAPITAL OUTLAY</u></b>					
60-64	Machinery & Equipment	24,549	-	11,500	11,500	19,000
	Subtotal	24,549	-	11,500	11,500	19,000
	<b>PROGRAM TOTAL</b>	<b>515,630</b>	<b>515,721</b>	<b>557,012</b>	<b>557,012</b>	<b>577,763</b>



<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Utilities	Public Utilities	Customer Service
	536	3120

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures FY18-19	Actual Expenditures FY19-20	Adopted Expenditures FY20-21	Projected Expenditures FY20-21	Proposed Expenditures FY21-22
	<b><u>PERSONAL SERVICES</u></b>					
10-12	Regular Salaries & Wages	248,889	177,335	238,823	238,823	226,661
10-14	Overtime	31	-	1,000	1,000	1,000
10-16	Bonus	600	700	700	700	700
10-21	FICA Tax	14,915	12,561	18,400	18,400	17,470
10-22	Florida Retirement	3,064	3,499	3,965	3,965	4,526
10-23	Life & Health Insurance	72,323	65,320	79,176	79,176	80,325
10-24	ICMA Retirement	12,056	9,496	12,012	12,012	11,210
	Subtotal	351,877	268,911	354,076	354,076	341,891
	<b><u>OPERATING</u></b>					
30-34	Other Contractual Services	90,088	103,538	103,700	103,700	104,600
30-41	Communication Services	146	1,751	3,000	3,000	5,185
30-42	Transportation & Postage	55,377	55,174	65,175	65,175	68,225
30-43	Utilities	10,207	9,719	11,100	11,100	11,100
30-46	Repair & Maintenance	41,122	56,778	49,464	49,464	61,444
30-47	Printing & Binding	12,510	10,386	16,560	16,560	16,560
30-51	Office Supplies	3,381	3,924	9,250	9,250	9,250
30-52	Operating Supplies	118	447	-	-	-
30-55	Employee Study Expense	(1,698)	-	2,000	2,000	2,000
	Subtotal	211,251	241,717	260,249	260,249	278,364
	<b><u>CAPITAL OUTLAY</u></b>					
60-64	Machinery & Equipment	8,346	-	12,000	12,000	5,000
	Subtotal	8,346	-	12,000	12,000	5,000
	<b>PROGRAM TOTAL</b>	<b>571,474</b>	<b>510,628</b>	<b>626,325</b>	<b>626,325</b>	<b>625,255</b>



Function  
Public Utilities

Department  
Public Utilities  
536

Program  
Meter Reading  
3130

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
	<b><u>PERSONAL SERVICES</u></b>					
10-12	Regular Salaries & Wages	141,252	158,313	154,037	154,037	158,658
10-14	Overtime	2,373	1,868	4,500	4,500	4,500
10-16	Bonus	400	400	400	400	400
10-21	FICA Tax	10,955	12,478	12,159	12,159	12,512
10-23	Life & Health Insurance	42,858	44,160	45,244	45,244	45,900
10-24	ICMA Retirement	7,908	9,257	9,513	9,513	9,789
	Subtotal	205,747	226,476	225,853	225,853	231,759
	<b><u>OPERATING</u></b>					
30-41	Communication Services	2,133	1,714	3,240	3,240	4,620
30-46	Repair & Maintenance	146	110	5,475	5,475	5,475
30-52	Operating Supplies	2,256	9,607	13,765	13,765	15,265
30-55	Employee Study Expense	65	-	1,320	1,320	1,320
30-56	Vehicle Repair & Maintenance	464	1,143	2,400	2,400	2,400
	Subtotal	5,063	12,573	26,200	26,200	29,080
	<b><u>PROGRAM TOTAL</u></b>	<b><u>210,810</u></b>	<b><u>239,049</u></b>	<b><u>252,053</u></b>	<b><u>252,053</u></b>	<b><u>260,839</u></b>



Function  
Public Utilities

Department  
Water  
533

Department  
Overview  
Description | Goals | Objectives

**Department Description**

Under the supervision of the Public Works Director, the Water Department provides quality water for drinking and personal use to residents and visitors of the City of Eustis. The Department ensures provision and quality of water and adequate distribution pressure and capacity throughout the City. It also manages a backflow and water conservation program as well as provision of reclaimed water resources. The Water Department also runs the Eastern Water System which provides water to the communities of Sorrento Springs and Heathrow County Estates. As well, the Department ensures proper maintenance, repair, and inspection of all treatment and distribution assets to comply with all State and Federal regulations.



**Department Goals & Objectives**

In support of the City's Strategic Plan Goal #1, to be a beautiful, livable city with a vibrant lakefront identity, and in support of Goal #3, to provide quality, cost-effective public services, the Water Department will continue to provide high quality water for drinking and personal use which meets all regulations and guidelines. Whenever possible, the Department will find ways to improve the efficiency and effectiveness of its processes and technologies to provide an even better value to the residents and customers of the Water System.







Function  
Public Utilities

Department  
Water  
533

Department  
Summary  
Programs | Capital | Positions

Program	Title	Budget By Program	FTE Positions													
3300	Administration	\$ 459,566	3	 <p><b>Capital Requests</b></p> <table border="0"> <tr> <td>3300</td> <td>Securtiy Cameras</td> <td>\$ 24,000</td> </tr> <tr> <td>3320</td> <td>3M Locator and Equipment</td> <td>8,000</td> </tr> <tr> <td>3340</td> <td>Backflow Truck Replacemnent</td> <td>24,500</td> </tr> <tr> <td colspan="2"><b>TOTAL</b></td> <td><b>\$ 56,500</b></td> </tr> </table>	3300	Securtiy Cameras	\$ 24,000	3320	3M Locator and Equipment	8,000	3340	Backflow Truck Replacemnent	24,500	<b>TOTAL</b>		<b>\$ 56,500</b>
3300	Securtiy Cameras	\$ 24,000														
3320	3M Locator and Equipment	8,000														
3340	Backflow Truck Replacemnent	24,500														
<b>TOTAL</b>		<b>\$ 56,500</b>														
3310	Water Treatment	666,789	4													
3320	Distribution	1,037,748	13													
3330	Ground Maintenance	114,951	2													
3340	Backflow/Conservation	103,422	1													
3360	Eastern Water System	180,224	1													
3370	Reclaimed Distribution	-	-													
Department Total		\$ 2,562,700	24													



Summary by Category	Actual FY18-19	Actual FY19-20	Adopted FY20-21	Projected FY20-21	Proposed FY21-22
Personal Services	1,196,818	1,184,647	1,374,933	1,374,933	1,463,230
Operating Expenses	727,929	730,823	1,001,930	986,358	1,042,970
Subtotal	1,924,747	1,915,470	2,376,863	2,361,291	2,506,200
Capital Outlay	109,474	89,905	109,300	124,872	56,500
Department Total	<b>2,034,222</b>	<b>2,005,375</b>	<b>2,486,163</b>	<b>2,486,163</b>	<b>2,562,700</b>

Authorized Personnel	FTE	FTE	FTE	FTE	FTE
Deputy Director PW for Utilities	-	-	-	-	1
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	-
Operator B	1	1	1	1	2
Operator C-1	1	1	1	1	1
Operator Trainee (incl. 1 vacancy)	1	1	1	1	1
Utility Foreman	1	1	1	1	1
Utility Lead Worker	1	1	1	1	1
Utility Project Inspector	-	-	-	1	1
Utility Worker I (incl. 1 vacancy)	2	2	2	2	3
Utility Worker II	-	-	1	-	-
Utility Worker III	3	2	2	2	1
Utility Line Locator Tech	1	1	1	1	1
Heavy Equipment Operator	1	1	1	1	1
Maintenance Worker I (incl. 2 vacancies)	3	4	4	4	5
Maintennce Worker II	-	-	1	1	-
Backflow & Water Conservation Tech	1	1	1	1	1
<b>Total</b>	<b>21</b>	<b>21</b>	<b>23</b>	<b>23</b>	<b>24</b>



<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Utilities	Water 533	Administration 3300

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
	<b><u>PERSONAL SERVICES</u></b>					
10-12	Regular Salaries & Wages	101,270	112,159	109,723	109,723	188,032
10-16	Bonus	200	200	200	200	300
10-21	FICA Tax	7,670	8,237	8,410	8,410	14,407
10-23	Life & Health Insurance	21,429	22,080	22,622	22,622	34,425
10-24	ICMA Retirement	5,780	6,510	6,584	6,584	11,282
	Subtotal	136,350	149,187	147,539	147,539	248,446
	<b><u>OPERATING</u></b>					
30-31	Professional Services	46,720	44,955	65,830	65,830	111,500
30-34	Other Contractual Services	8,745	10,935	16,140	16,140	19,340
30-40	Travel & Per Diem	-	-	1,000	1,000	1,000
30-41	Communication Services	781	1,022	2,300	2,300	2,350
30-42	Transportation & Postage	697	552	1,400	1,400	1,400
30-43	Utilities	7,915	8,048	12,400	12,400	11,200
30-46	Repair & Maintenance	4,102	2,916	3,200	5,700	7,500
30-47	Printing & Binding	280	352	1,000	1,000	1,000
30-48	Promotional Activities	3,863	3,959	4,000	4,000	5,000
30-51	Office Supplies	1,844	2,027	2,500	2,500	2,500
30-52	Operating Supplies	16,799	3,608	12,550	12,550	19,450
30-54	Books, Pub, Subscriptions	1,691	4,542	1,525	2,375	2,380
30-55	Employee Study Expense	5,848	-	1,500	1,500	1,500
30-56	Vehicle Repair & Maintenance	66	694	1,900	1,900	1,000
	Subtotal	99,352	83,612	127,245	130,595	187,120
	<b><u>CAPITAL OUTLAY</u></b>					
60-64	Machinery & Equipment	14,188	15,096	24,000	24,000	24,000
	Subtotal	14,188	15,096	24,000	24,000	24,000
	<b>PROGRAM TOTAL</b>	<b>249,890</b>	<b>247,894</b>	<b>298,784</b>	<b>302,134</b>	<b>459,566</b>



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

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	167,907	164,331	183,839	183,839	173,592
10-14	Overtime	5,518	7,667	9,000	9,000	11,000
10-16	Bonus	400	400	400	400	400
10-21	FICA Tax	11,043	11,586	14,783	14,783	14,152
10-23	Life & Health Insurance	42,858	37,720	45,244	45,244	45,900
10-24	ICMA Retirement	9,972	10,198	11,571	11,571	11,076
	Subtotal	237,697	231,902	264,837	264,837	256,119
<b><u>OPERATING</u></b>						
30-31	Professional Services	-	-	23,000	23,000	24,000
30-34	Other Contractual Services	18,896	15,340	10,025	10,025	10,000
30-40	Travel & Per Diem	680	-	2,000	2,000	2,000
30-41	Communication Services	6,642	5,882	5,650	5,650	5,600
30-43	Utilities	181,120	175,028	200,000	200,000	200,000
30-46	Repair & Maintenance	56,387	51,674	85,000	85,000	91,500
30-52	Operating Supplies	37,832	55,034	86,500	86,500	67,500
30-54	Books, Pub, Subscriptions	275	-	420	420	120
30-55	Employee Study Expense	1,825	301	3,000	3,000	3,000
30-56	Vehicle Repair & Maintenance	3,354	723	6,950	6,950	6,950
	Subtotal	307,010	303,983	422,545	422,545	410,670
<b><u>CAPITAL OUTLAY</u></b>						
60-62	Buildings	-	6,225	-	-	-
60-63	Improv Other Than Bldgs	-	22,450	-	-	-
60-64	Machinery & Equipment	47,878	24,950	24,000	24,000	-
	Subtotal	47,878	53,625	24,000	24,000	-
	<b>PROGRAM TOTAL</b>	<b>592,586</b>	<b>589,510</b>	<b>711,382</b>	<b>711,382</b>	<b>666,789</b>



Function  
Public Utilities

Department  
Water  
533

Program  
Distribution  
3320

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	415,419	425,555	491,297	491,297	493,195
10-14	Overtime	7,727	9,411	15,000	15,000	15,000
10-16	Bonus	1,200	1,200	1,300	1,300	1,300
10-21	FICA Tax	31,504	31,971	37,799	37,799	38,976
10-23	Life & Health Insurance	125,015	124,200	147,042	147,042	149,175
10-24	ICMA Retirement	23,573	26,069	29,568	29,568	30,492
	Subtotal	604,437	618,406	722,006	722,006	728,138
<b><u>OPERATING</u></b>						
30-31	Professional Services	59,166	62,284	62,000	62,000	62,000
30-34	Other Contractual Services	-	-	1,900	1,900	1,900
30-40	Travel & Per Diem	556	289	3,500	3,500	2,500
30-41	Communication Services	8,255	6,816	11,600	11,600	9,500
30-46	Repair & Maintenance	144,338	141,590	151,000	148,500	156,000
30-52	Operating Supplies	39,338	42,194	50,000	50,000	48,500
30-54	Books, Pub, Subscriptions	395	211	1,110	1,110	710
30-55	Employee Study Expense	1,478	979	4,000	4,000	3,000
30-56	Vehicle Repair & Maintenance	4,386	4,557	27,500	27,500	17,500
	Subtotal	257,912	258,919	312,610	310,110	301,610
<b><u>CAPITAL OUTLAY</u></b>						
60-64	Machinery & Equipment	27,492	21,183	36,300	35,450	8,000
	Subtotal	27,492	21,183	36,300	35,450	8,000
<b>PROGRAM TOTAL</b>		<b>889,842</b>	<b>898,509</b>	<b>1,070,916</b>	<b>1,067,566</b>	<b>1,037,748</b>



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

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
	<b><u>PERSONAL SERVICES</u></b>					
10-12	Regular Salaries & Wages	61,882	34,398	64,267	64,267	63,775
10-14	Overtime	2,305	191	4,000	4,000	4,000
10-16	Bonus	200	100	200	200	200
10-21	FICA Tax	4,651	2,654	5,238	5,238	5,200
10-23	Life & Health Insurance	18,750	11,040	22,622	22,622	22,950
10-24	ICMA Retirement	3,373	2,075	4,096	4,096	4,066
	Subtotal	91,160	50,458	100,423	100,423	100,191
	<b><u>OPERATING</u></b>					
30-46	Repair & Maintenance	-	3,522	4,500	4,500	4,500
30-52	Operating Supplies	2,143	2,809	8,660	7,838	9,260
30-56	Vehicle Repair & Maintenance	958	3,240	1,000	1,000	1,000
	Subtotal	3,101	9,570	14,160	13,338	14,760
	<b><u>CAPITAL OUTLAY</u></b>					
60-64	Machinery & Equipment	19,916	-	25,000	25,822	-
	Subtotal	19,916	-	25,000	25,822	-
	<b>PROGRAM TOTAL</b>	<b>114,177</b>	<b>60,028</b>	<b>139,583</b>	<b>139,583</b>	<b>114,951</b>



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

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
	<b><u>PERSONAL SERVICES</u></b>					
10-12	Regular Salaries & Wages	37,760	41,179	41,424	41,424	42,667
10-14	Overtime	-	-	1,000	1,000	500
10-16	Bonus	100	100	100	100	100
10-21	FICA Tax	2,180	2,506	3,254	3,254	3,310
10-23	Life & Health Insurance	10,715	11,040	11,311	11,311	11,475
10-24	ICMA Retirement	2,152	2,459	2,546	2,546	2,590
	Subtotal	52,907	57,284	59,635	59,635	60,642
	<b><u>OPERATING</u></b>					
30-34	Other Contractual Services	-	-	950	950	950
30-40	Travel & Per Diem	-	-	500	500	500
30-41	Communication Services	625	594	950	950	780
30-42	Transportation & Postage	1,753	1,786	2,000	2,000	2,000
30-46	Repair & Maintenance	1,345	771	9,000	9,000	8,000
30-47	Printing & Binding	1,771	1,811	2,000	2,000	2,000
30-51	Office Supplies	66	-	-	-	-
30-52	Operating Supplies	1,269	1,440	4,250	4,250	2,800
30-54	Books, Pub, Subscriptions	-	-	100	100	-
30-55	Employee Study Expense	85	-	500	500	250
30-56	Vehicle Repair & Maintenance	67	585	1,020	1,020	1,000
	Subtotal	6,980	6,988	21,270	21,270	18,280
	<b><u>CAPITAL OUTLAY</u></b>					
60-64	Machinery & Equipment	-	-	-	-	24,500
	Subtotal	-	-	-	-	24,500
	<b>PROGRAM TOTAL</b>	<b>59,886</b>	<b>64,272</b>	<b>80,905</b>	<b>80,905</b>	<b>103,422</b>



Function  
Public Utilities

Department  
Water  
533

Program  
Eastern Water System  
3360

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	54,376	56,640	54,777	54,777	46,132
10-14	Overtime	2,218	2,241	6,000	6,000	5,000
10-16	Bonus	100	100	100	100	100
10-21	FICA Tax	3,758	3,948	4,658	4,658	3,919
10-23	Life & Health Insurance	10,715	11,040	11,311	11,311	11,475
10-24	ICMA Retirement	3,101	3,442	3,647	3,647	3,068
	Subtotal	74,267	77,411	80,493	80,493	69,694
<b><u>OPERATING</u></b>						
30-31	Professional Services	4,000	21,750	4,000	4,000	28,000
30-34	Other Contractual Services	2,995	2,090	5,800	5,800	3,650
30-40	Travel & Per Diem	30	-	700	700	700
30-41	Communication Services	1,653	1,716	1,950	1,950	1,880
30-43	Utilities	21,976	22,752	29,000	29,000	27,000
30-46	Repair & Maintenance	15,026	6,674	38,500	22,900	33,000
30-52	Operating Supplies	6,592	7,185	16,750	16,750	15,000
30-54	Books, Pub, Subscriptions	75	-	120	120	-
30-55	Employee Study Expense	460	35	700	700	700
30-56	Vehicle Repair & Maintenance	767	1,362	1,100	1,100	600
	Subtotal	53,574	63,564	98,620	83,020	110,530
<b><u>CAPITAL OUTLAY</u></b>						
60-63	Improv Other Than Bldgs	-	-	-	15,600	-
60-64	Machinery & Equipment	-	6,657	-	-	-
	Subtotal	-	6,657	-	15,600	-
	<b>PROGRAM TOTAL</b>	<b>127,841</b>	<b>147,632</b>	<b>179,113</b>	<b>179,113</b>	<b>180,224</b>



<u>Function</u> Public Utilities	<u>Department</u> Water 533	<u>Program</u> Reclaimed Distribution 3370
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<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
	<u>OPERATING</u>					
30-46	Repair & Maintenance	-	4,187	5,480	5,480	-
	Subtotal	-	4,187	5,480	5,480	-
	<u>CAPITAL OUTLAY</u>					
60-64	Machinery & Equipment	-	-	-	-	-
	Subtotal	-	-	-	-	-
	<b>PROGRAM TOTAL</b>	<b>-</b>	<b>4,187</b>	<b>5,480</b>	<b>5,480</b>	<b>-</b>



Function  
Public Utilities

Department  
Wastewater  
535

Department  
Overview  
Description | Goals | Objectives

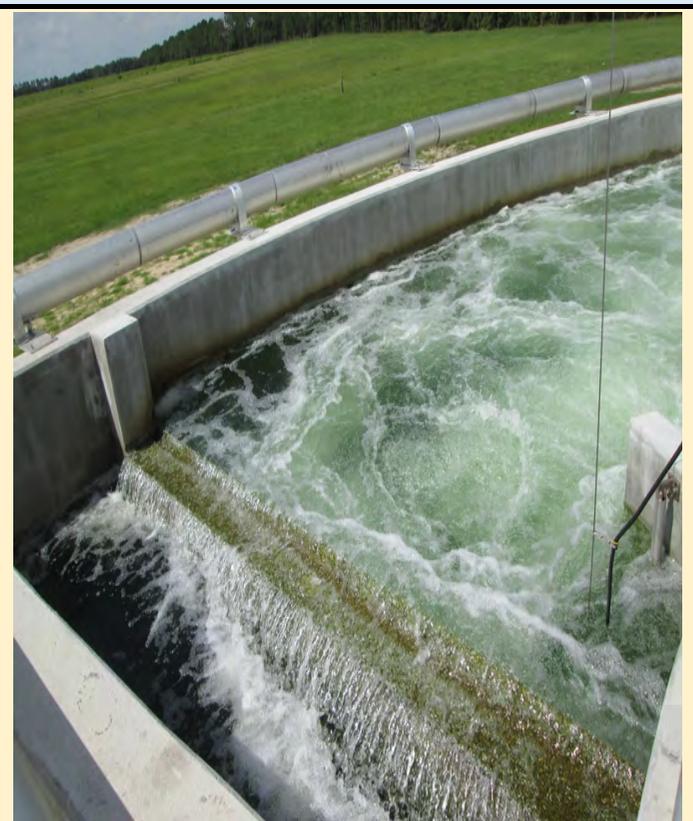
**Department Description**

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	\$ 166,230	2	 <b>Capital Requests</b>		
3510	Collection & Lift Station	527,942	3			
3520	Treatment	794,052	6			
3530	Laboratory	214,251	2			
3540	Reclaimed	217,276	-			
3550	Sludge Disposal	199,000	1			
3560	Eastern Wastewater Plant	182,991	1			
3570	Environmental Compliance	66,891	1			
3580	Eastern Lift Stations	70,356	1			
Department Total		\$ 2,438,989	17			
				3530	IDEXX Sealer Plus	\$ 5,500
				3540	Reuse Turbine Pump	16,000
				<b>TOTAL</b>		<b>\$ 21,500</b>

<u>Summary by Category</u>	<u>Actual FY18-19</u>	<u>Actual FY19-20</u>	<u>Adopted FY20-21</u>	<u>Projected FY20-21</u>	<u>Proposed FY21-22</u>
Personal Services	1,121,617	1,248,482	1,223,936	1,223,936	1,162,297
Operating Expenses	983,506	1,106,492	1,388,606	1,388,606	1,255,192
Subtotal	2,105,122	2,354,974	2,612,542	2,612,542	2,417,489
Capital Outlay	147,738	87,890	85,950	85,950	21,500
Department Total	<b>2,252,860</b>	<b>2,442,864</b>	<b>2,698,492</b>	<b>2,698,492</b>	<b>2,438,989</b>

<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	-
Utility Worker III	1	1	1	1	1
Lead Operator (incl. 1 vacancy)	1	1	1	1	2
Operator A	3	2	2	2	2
Operator C-I	1	2	2	2	1
Operator C-II	1	1	1	1	1
Laboratory Manager	1	1	1	1	1
Laboratory Tech	1	1	1	1	1
Environmental Compliance Inspector	1	1	1	1	1
<b>Total</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>17</b>



<u>Function</u> Public Utilities	<u>Department</u> Wastewater 535	<u>Program</u> Administration 3500
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<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	118,278	123,992	124,290	124,290	109,900
10-14	Overtime	-	-	100	100	100
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	7,680	11,738	9,532	9,532	8,430
10-22	Florida Retirement	14,414	11,705	13,495	13,495	-
10-23	Life & Health Insurance	21,429	22,080	22,622	22,622	22,950
10-24	ICMA Retirement	4,899	6,720	2,551	2,551	6,600
	Subtotal	166,899	176,435	172,790	172,790	148,180
<b><u>OPERATING</u></b>						
30-31	Professional Services	1,510	1,220	3,000	3,000	4,500
30-34	Other Contractual Services	2,663	2,453	2,500	2,500	-
30-40	Travel & Per Diem	894	-	1,000	1,000	1,000
30-41	Communication Services	1,280	1,159	1,300	1,300	1,300
30-42	Transportation & Postage	119	91	300	300	200
30-46	Repair & Maintenance	75	9	400	400	400
30-51	Office Supplies	2,138	2,152	2,500	2,500	2,500
30-52	Operating Supplies	1,788	3,169	2,000	2,000	6,150
30-55	Employee Study Expense	480	-	1,000	1,000	1,600
30-56	Vehicle Repair & Maint	62	684	400	400	400
	Subtotal	11,010	10,937	14,400	14,400	18,050
<b><u>CAPITAL OUTLAY</u></b>						
60-64	Machinery & Equipment	-	858	-	-	-
	Subtotal	-	858	-	-	-
	<b>PROGRAM TOTAL</b>	<b>177,909</b>	<b>188,230</b>	<b>187,190</b>	<b>187,190</b>	<b>166,230</b>



Function  
Public Utilities

Department  
Wastewater  
535

Program  
Collection & Lift Station  
3510

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	134,291	144,800	138,011	138,011	142,151
10-14	Overtime	6,543	4,040	9,200	9,200	9,000
10-16	Bonus	300	300	300	300	300
10-21	FICA Tax	10,396	12,383	11,285	11,285	11,586
10-22	Florida Retirement	11,109	12,287	13,985	13,985	16,436
10-23	Life & Health Insurance	32,144	33,120	33,933	33,933	34,425
10-24	ICMA Retirement	5,604	6,509	2,693	2,693	2,744
	Subtotal	200,387	213,438	209,407	209,407	216,642
<b><u>OPERATING</u></b>						
30-31	Professional Services	24,500	-	25,000	25,000	10,000
30-34	Other Contractual Services	156,384	161,171	170,000	170,000	166,000
30-40	Travel & Per Diem	1,422	-	1,500	1,500	1,500
30-41	Communication Services	6,581	6,909	7,500	7,500	8,000
30-43	Utilities	55,843	55,107	59,000	59,000	59,000
30-46	Repair & Maintenance	38,631	104,522	58,000	58,000	38,000
30-52	Operating Supplies	17,557	21,568	22,000	22,000	23,000
30-55	Employee Study Expense	884	340	1,800	1,800	1,800
30-56	Vehicle Repair & Maint	1,972	3,850	4,000	4,000	4,000
	Subtotal	303,773	353,467	348,800	348,800	311,300
<b><u>CAPITAL OUTLAY</u></b>						
60-63	Improv Other Than Bldgs	14,879	-	-	-	-
60-64	Machinery & Equipment	15,190	858	21,250	21,250	-
	Subtotal	30,068	858	21,250	21,250	-
	<b>PROGRAM TOTAL</b>	<b>534,228</b>	<b>567,763</b>	<b>579,457</b>	<b>579,457</b>	<b>527,942</b>



Function  
Public Utilities

Department  
Wastewater  
535

Program  
Treatment  
3520

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	238,009	282,061	269,714	269,714	286,789
10-14	Overtime	22,313	11,049	7,000	7,000	9,000
10-16	Bonus	500	600	600	600	600
10-21	FICA Tax	19,572	21,447	21,215	21,215	22,674
10-23	Life & Health Insurance	58,930	66,240	67,866	67,866	68,850
10-24	ICMA Retirement	14,109	16,911	16,603	16,603	17,747
	Subtotal	353,433	398,307	382,998	382,998	405,660
<b><u>OPERATING</u></b>						
30-31	Professional Services	38,700	29,967	32,000	32,000	30,000
30-34	Other Contractual Services	19,199	6,933	20,000	20,000	14,000
30-40	Travel & Per Diem	1,960	1,778	3,000	3,000	3,000
30-41	Communication Services	1,789	2,386	2,800	2,800	2,600
30-43	Utilities	171,471	139,005	178,000	178,000	178,000
30-46	Repair & Maintenance	21,153	39,144	47,000	47,000	40,000
30-52	Operating Supplies	65,189	103,594	126,406	126,406	114,392
30-55	Employee Study Expense	3,643	4,316	8,000	8,000	5,000
30-56	Vehicle Repair & Maint	806	855	1,000	1,000	1,400
	Subtotal	323,909	327,979	418,206	418,206	388,392
<b><u>CAPITAL OUTLAY</u></b>						
60-62	Buildings	6,518	-	-	-	-
60-63	Improv Other Than Bldgs	-	8,897	-	-	-
60-64	Machinery & Equipment	62,953	32,753	51,200	51,200	-
	Subtotal	69,471	41,650	51,200	51,200	-
	<b>PROGRAM TOTAL</b>	<b>746,812</b>	<b>767,936</b>	<b>852,404</b>	<b>852,404</b>	<b>794,052</b>



Function  
Public Utilities

Department  
Wastewater  
535

Program  
Laboratory  
3530

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	106,974	112,179	109,919	109,919	113,216
10-14	Overtime	255	67	150	150	150
10-16	Bonus	200	200	200	200	200
10-21	FICA Tax	7,992	9,516	8,436	8,436	8,688
10-22	Florida Retirement	6,362	7,189	7,815	7,815	8,985
10-23	Life & Health Insurance	21,429	22,080	22,622	22,622	22,950
10-24	ICMA Retirement	4,851	6,158	3,760	3,760	3,863
	Subtotal	148,064	157,389	152,902	152,902	158,051
<b><u>OPERATING</u></b>						
30-31	Professional Services	5,076	4,914	15,100	15,100	20,000
30-34	Other Contractual Services	9,352	9,349	9,500	9,500	-
30-40	Travel & Per Diem	1,264	-	1,500	1,500	1,500
30-41	Communication Services	193	-	-	-	-
30-46	Repair & Maintenance	1,313	608	1,400	1,400	1,300
30-52	Operating Supplies	16,534	20,962	29,500	29,500	26,600
30-54	Books, Pub, Subscriptions	128	-	150	150	150
30-55	Employee Study Expense	345	294	750	750	750
30-56	Vehicle Repair & Maint	-	-	-	-	400
	Subtotal	34,205	36,127	57,900	57,900	50,700
<b><u>CAPITAL OUTLAY</u></b>						
60-62	Buildings	-	4,942	-	-	-
60-64	Machinery & Equipment	-	-	-	-	5,500
	Subtotal	-	4,942	-	-	5,500
	<b>PROGRAM TOTAL</b>	<b>182,269</b>	<b>198,458</b>	<b>210,802</b>	<b>210,802</b>	<b>214,251</b>



Function  
Public Utilities

Department  
Wastewater  
535

Program  
Reclaimed  
3540

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	34,664	35,110	36,859	36,859	37,964
10-14	Overtime	245	26	300	300	300
10-16	Bonus	100	100	100	100	100
10-21	FICA Tax	2,248	2,141	2,851	2,851	2,935
10-23	Life & Health Insurance	10,715	11,040	11,311	11,311	11,475
10-24	ICMA Retirement	1,915	2,190	2,230	2,230	2,302
	Subtotal	49,887	50,607	53,651	53,651	55,076
<b><u>OPERATING</u></b>						
30-31	Professional Services	-	-	6,500	6,500	3,000
30-34	Other Contractual Services	-	-	2,500	2,500	-
30-41	Communication Services	486	861	1,000	1,000	1,000
30-43	Utilities	82,807	87,795	101,000	101,000	94,000
30-46	Repair & Maintenance	890	38,784	28,000	28,000	18,000
30-52	Operating Supplies	18,094	21,064	37,000	37,000	29,000
30-56	Vehicle Repair & Maint	129	112	500	500	1,200
	Subtotal	102,406	148,616	176,500	176,500	146,200
<b><u>CAPITAL OUTLAY</u></b>						
60-64	Machinery & Equipment	35,992	7,531	13,500	13,500	16,000
	Subtotal	35,992	7,531	13,500	13,500	16,000
	<b>PROGRAM TOTAL</b>	<b>188,285</b>	<b>206,754</b>	<b>243,651</b>	<b>243,651</b>	<b>217,276</b>



Function  
Public Utilities

Department  
Wastewater  
535

Program  
Sludge Disposal  
3550

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
	<b><u>PERSONAL SERVICES</u></b>					
	Subtotal	-	-	-	-	-
	<b><u>OPERATING</u></b>					
30-34	Other Contractual Services	101,520	92,160	185,000	185,000	170,000
30-41	Communication Services	449	416	500	500	-
30-46	Repair & Maintenance	1,182	2,845	5,000	5,000	5,000
30-52	Operating Supplies	11,609	20,436	23,500	23,500	20,000
30-56	Vehicle Repair & Maint	52	1,710	4,000	4,000	4,000
	Subtotal	114,812	117,566	218,000	218,000	199,000
	<b><u>CAPITAL OUTLAY</u></b>					
60-64	Machinery & Equipment	12,207	-	-	-	-
	Subtotal	12,207	-	-	-	-
	<b><u>PROGRAM TOTAL</u></b>	<b><u>127,019</u></b>	<b><u>117,566</u></b>	<b><u>218,000</u></b>	<b><u>218,000</u></b>	<b><u>199,000</u></b>



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

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
	<b><u>PERSONAL SERVICES</u></b>					
10-12	Regular Salaries & Wages	69,911	102,385	101,456	101,456	44,302
10-14	Overtime	5,269	4,382	5,000	5,000	3,000
10-16	Bonus	100	200	200	200	100
10-21	FICA Tax	5,952	8,451	8,160	8,160	3,626
10-23	Life & Health Insurance	15,179	22,080	22,622	22,622	11,475
10-24	ICMA Retirement	4,228	6,193	6,388	6,388	2,838
	Subtotal	100,639	143,690	143,826	143,826	65,341
	<b><u>OPERATING</u></b>					
30-31	Professional Services	-	-	-	-	7,300
30-34	Other Contractual Services	1,431	-	3,000	3,000	-
30-40	Travel & Per Diem	805	-	500	500	500
30-41	Communication Services	4,225	3,584	4,000	4,000	4,000
30-43	Utilities	43,021	54,365	75,000	75,000	60,000
30-46	Repair & Maintenance	7,993	9,738	12,000	12,000	12,000
30-52	Operating Supplies	17,325	27,060	35,700	35,700	32,600
30-55	Employee Study Expense	1,184	-	400	400	650
30-56	Vehicle Repair & Maintenance	215	-	500	500	600
	Subtotal	76,199	94,747	131,100	131,100	117,650
	<b><u>CAPITAL OUTLAY</u></b>					
60-62	Buildings	-	19,700	-	-	-
	Subtotal	-	19,700	-	-	-
	<b>PROGRAM TOTAL</b>	<b>176,838</b>	<b>258,137</b>	<b>274,926</b>	<b>274,926</b>	<b>182,991</b>



<u>Function</u> Public Utilities	<u>Department</u> Wastewater 535	<u>Program</u> Environmental Compliance 3570
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<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	41,014	43,725	42,453	42,453	43,726
10-14	Overtime	-	-	100	100	100
10-16	Bonus	100	100	100	100	100
10-21	FICA Tax	3,187	3,412	3,263	3,263	3,360
10-23	Life & Health Insurance	10,715	11,040	11,311	11,311	11,475
10-24	ICMA Retirement	2,209	2,519	2,554	2,554	2,630
	Subtotal	57,225	60,796	59,781	59,781	61,391
<b><u>OPERATING</u></b>						
30-40	Travel & Per Diem	385	-	450	450	450
30-41	Communication Services	224	487	500	500	500
30-46	Repair & Maintenance	220	212	500	500	500
30-47	Printing & Binding	-	-	1,000	1,000	1,000
30-52	Operating Supplies	1,417	1,567	3,400	3,400	2,500
30-55	Employee Study Expense	245	-	300	300	300
30-56	Vehicle Repair & Maint	50	50	250	250	250
	Subtotal	2,541	2,315	6,400	6,400	5,500
<b><u>CAPITAL OUTLAY</u></b>						
	Subtotal	-	-	-	-	-
	<b>PROGRAM TOTAL</b>	<b>59,766</b>	<b>63,112</b>	<b>66,181</b>	<b>66,181</b>	<b>66,891</b>



<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Utilities	Wastewater 535	Eastern Lift Stations 3580

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY18-19</u>	<u>Actual Expenditures FY19-20</u>	<u>Adopted Expenditures FY20-21</u>	<u>Projected Expenditures FY20-21</u>	<u>Proposed Expenditures FY21-22</u>
<b><u>PERSONAL SERVICES</u></b>						
10-12	Regular Salaries & Wages	30,528	32,626	32,548	32,548	33,524
10-14	Overtime	139	58	150	150	2,000
10-16	Bonus	100	100	100	100	100
10-21	FICA Tax	1,930	2,060	2,510	2,510	2,725
10-23	Life & Health Insurance	10,715	11,040	11,311	11,311	11,475
10-24	ICMA Retirement	1,672	1,936	1,962	1,962	2,131
	Subtotal	45,084	47,819	48,581	48,581	51,956
<b><u>OPERATING</u></b>						
30-40	Travel & Per Diem	370	-	-	-	-
30-41	Communication Services	374	418	600	600	600
30-43	Utilities	7,341	8,173	8,000	8,000	9,000
30-46	Repair & Maintenance	1,942	874	2,000	2,000	2,000
30-52	Operating Supplies	4,346	5,251	6,200	6,200	6,300
30-55	Employee Study Expense	259	-	-	-	-
30-56	Vehicle Repair & Maint	18	23	500	500	500
	Subtotal	14,650	14,738	17,300	17,300	18,400
<b><u>CAPITAL OUTLAY</u></b>						
60-64	Machinery & Equipment	-	12,351	-	-	-
	Subtotal	-	12,351	-	-	-
	<b>PROGRAM TOTAL</b>	<b>59,735</b>	<b>74,908</b>	<b>65,881</b>	<b>65,881</b>	<b>70,356</b>

FUND: RECLAIMED WATER PROJECT - 041



Reclaimed Water Project Fund  
Summary

Profile  
Project Fund  
8100

Fund Type  
Project Fund | Enterprise  
Fund Family: Proprietary

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual FY 18-19</u>	<u>Actual FY 19-20</u>	<u>Adopted FY 20-21</u>	<u>Projected FY 20-21</u>	<u>Proposed FY 21-22</u>
	BEGINNING FUND BALANCE	172,975	174,186	127,409	172,122	172,353
	<u>REVENUE</u>					
361-10-00	Interest Earnings	1,211	571	765	231	765
	TOTAL REVENUE	1,211	571	765	231	765
	TOTAL REVENUES & BALANCES	174,186	174,757	128,174	172,353	173,118
	<u>EXPENDITURES</u>					
539-30-59	Operating Expenditures	-	2,635	-	-	-
	TOTAL EXPENDITURES	-	2,635	-	-	-
	AVAILABLE BALANCE	174,186	172,122	128,174	172,353	173,118
	<b>TOTAL ENDING FUND BALANCE</b>	<b>174,186</b>	<b>172,122</b>	<b>128,174</b>	<b>172,353</b>	<b>173,118</b>

FUND: WATER & SEWER  
RENEWAL & REPLACEMENT - 042



Fund Type Water & Sewer R&R Fund Profile  
R&R Fund | Enterprise Summary Project Fund  
Fund Family: Proprietary

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual FY 18-19</u>	<u>Actual FY 19-20</u>	<u>Adopted FY 20-21</u>	<u>Projected FY 20-21</u>	<u>Proposed FY 21-22</u>
	BEGINNING FUND BALANCE	9,992,360	6,560,182	149,199	3,133,803	179,683
	<u>REVENUE</u>					
361-10-00	Interest Earnings	57,567	16,632	22,850	22,850	22,850
381-40-00	Transfer From W&S Rev Fund	937,700	1,932,700	3,036,700	3,036,700	4,188,050
	TOTAL REVENUE	<u>995,267</u>	<u>1,949,332</u>	<u>3,059,550</u>	<u>3,059,550</u>	<u>4,210,900</u>
	TOTAL REVENUES & BALANCES	10,987,627	8,509,514	3,208,749	6,193,353	4,390,583
	<u>EXPENDITURES</u>					
8400-535	Professional Services	-	-	-	-	60,000
8400-536	Operating Expenses	740,169	768,395	-	-	14,000
8600-533	Water Projects	723,731	1,914,261	426,560	1,506,449	1,178,000
8600-535	Wastewater Projects	283,148	693,376	1,842,790	3,064,023	2,016,450
8600-537	Wastewater Projects	1,723,087	1,061,739	-	515,848	-
8800-581	Debt Service Principal/Interest	957,310	937,940	927,350	927,350	919,600
	TOTAL EXPENDITURES	<u>4,427,445</u>	<u>5,375,711</u>	<u>3,196,700</u>	<u>6,013,670</u>	<u>4,188,050</u>
	REQUIRED RESERVES	-	-	-	-	-
	Net Revenue (Loss)	(3,432,178)	(3,426,379)	(137,150)	(2,954,120)	22,850
	AVAILABLE BALANCE	6,560,182	3,133,803	12,049	179,683	202,533
	<b>TOTAL ENDING FUND BALANCE</b>	<b><u>6,560,182</u></b>	<b><u>3,133,803</u></b>	<b><u>12,049</u></b>	<b><u>179,683</u></b>	<b><u>202,533</u></b>

FUND: WATER & SEWER  
 RENEWAL & REPLACEMENT - 042



Function  
 System Renew & Replace

Department  
 Water & Sewer R&R Fund  
 535-536

Program  
 Wastewater Projects  
 8400

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY 18-19</u>	<u>Actual Expenditures FY 19-20</u>	<u>Adopted Expenditures FY 20-21</u>	<u>Projected Expenditures FY 20-21</u>	<u>Proposed Expenditures FY 21-22</u>
	<b><u>OPERATING EXPENSES</u></b>					
535-30-31	Professional Services	-	-	-	-	60,000
536-30-53	Water Chemical Feed	-	-	-	-	14,000
536-30-59	Depreciation	740,169	768,395	-	-	-
	<b>TOTAL</b>	740,169	768,395	-	-	74,000
	<b>PROJECTS TOTAL</b>	740,169	768,395	-	-	74,000

FUND: WATER & SEWER  
RENEWAL & REPLACEMENT - 042



<u>Function</u>	<u>Department</u>	<u>Program</u>
System Renew & Replace	Water 533	Water Projects 8600

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY 18-19</u>	<u>Actual Expenditures FY 19-20</u>	<u>Adopted Expenditures FY 20-21</u>	<u>Projected Expenditures FY 20-21</u>	<u>Proposed Expenditures FY 21-22</u>
<b><u>WATER PROJECTS</u></b>						
533-65-07	Meter Replace & Rebuild	278,781	465,614	150,000	150,000	150,000
533-65-35	Chemical Feed Sys Maint	9,394	25,090	14,000	14,000	-
533-65-40	Ardice High Service Pumps	-	67,838	-	-	-
533-65-51	Eastern Well One	-	-	-	-	73,500
533-65-64	Lakeview Water Replace	1,200	-	-	-	-
533-65-67	Three Lakes Galv Main	268,810	268,810	-	-	-
533-65-69	Half-ton Treatment Pickup	-	-	30,000	30,000	-
533-65-71	One-ton Service Truck	-	-	-	-	50,000
533-65-72	Half-ton Service Pickup	-	-	-	-	40,000
533-65-76	Remote Meter Reading	22,304	42,874	-	-	-
533-65-77	CR44 Tie-In & Aband Main	-	-	-	-	-
533-65-78	Summit Street Galv Main	11,551	-	-	19,987	-
533-65-79	Haselton Storage Tanks	-	-	-	271,500	-
533-65-80	Reclaimed Main Extension	-	87,292	-	256,708	-
533-66-03	Ardice Tower & Hydro	-	117,463	-	33,744	-
533-66-04	Haselton Generator Replace	-	39,209	-	270,037	-
533-66-05	Country Club Galv. Main	-	-	143,920	143,920	-
533-66-06	Jefferis Ct. Calv. Main	-	-	66,640	66,640	-
533-66-26	Bay Street South CWS	-	-	-	-	37,500
533-66-27	Water Tank Inspections	-	14,500	-	-	-
533-66-30	Directional Bores	4,840	-	-	-	-
533-66-31	Water Pump Replacements	19,927	13,014	22,000	22,000	22,000
533-66-32	Check Valves	14,261	-	-	-	-
533-66-33	Tank Painting	415	-	-	-	-
533-66-38	Hawley Street Main	650	165,696	-	-	-
533-66-39	Stevens Avenue Main	248	-	-	-	-
533-66-40	Ardice Storage Tank	91,350	606,861	-	227,913	-
533-66-44	Water Dept. Office/Comp CR44	-	-	-	-	80,000
533-66-49	Grand Island WTP Fuel Tank	-	-	-	-	40,000
533-66-50	Easter Area Expan-Engineering	-	-	-	-	535,000
533-66-51	CROM Tank Renovation	-	-	-	-	50,000
533-66-52	Yale Retreat Rd.-Cast Iron Rep.	-	-	-	-	25,000
533-66-54	Robotic Survey System	-	-	-	-	35,000
533-66-55	Sorrento Pines West-Waterline	-	-	-	-	40,000
<b>TOTAL</b>		<u>723,731</u>	<u>1,914,261</u>	<u>426,560</u>	<u>1,506,449</u>	<u>1,178,000</u>

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 18-19</u>	<u>Actual Expenditures FY 19-20</u>	<u>Adopted Expenditures FY 20-21</u>	<u>Projected Expenditures FY 20-21</u>	<u>Proposed Expenditures FY 21-22</u>
<b>WASTEWATER PROJECTS</b>						
535-66-01	Bay State South Video/Clean	-	-	-	-	10,000
535-66-05	SR19 Crazy Gator Fail	75,000	-	-	-	-
535-66-06	Rehab Master Lift Station	-	42,430	-	-	-
535-66-08	Belt Press Refurbish	-	-	80,640	80,640	-
535-66-43	Submersible Pumps	28,764	62,170	65,000	65,000	105,000
535-66-45	Effluent Pump & Motor	-	-	-	-	36,000
535-66-50	Lift Station Controls	-	27,000	-	-	27,000
535-66-53	Rib Tractor	-	-	80,000	80,000	-
535-66-56	Air Release Valve Rehab	2,096	-	-	-	-
535-66-57	Manhole Rehab	9,297	5,555	20,000	20,000	-
535-66-58	Nitrogen Engineering	-	-	-	-	-
535-66-59	WW Pickup Truck	-	24,878	26,000	26,000	30,000
535-66-61	Security & Surveillance	44,104	104,555	-	-	-
535-66-64	Lakeview Sewer Replace	1,342	-	-	-	-
535-66-65	Umatilla Interconnect	-	-	160,000	160,000	-
535-66-70	Eastern Plant Exp - City	27	-	-	-	-
535-66-74	Loader Replacement	-	223,069	-	-	-
535-66-76	Lift Station Emergency Gen.	-	-	81,150	81,150	130,000
535-66-77	Lift Station 0 Rehab	-	-	60,000	60,000	510,000
535-66-78	Pickup Truck Replacement	-	-	-	-	-
535-66-79	Woodward Sewer Replace	-	-	-	409,565	-
535-66-81	McCulloch's Alley Sewer	-	-	-	-	180,000
535-66-82	Master Lift Pump Replace	86,123	-	-	-	-
535-66-83	East Chlorine Contact	-	-	-	63,500	-
535-66-84	Infiltration North End	-	171,944	40,000	161,885	150,000
535-66-85	May St Sewer & Lift Station	-	-	560,000	560,000	-
535-66-86	Main WWTP Expansion	36,395	25,463	-	626,283	-
535-66-87	Sprayfield Transfer Pumps	-	6,312	420,000	420,000	-
535-66-88	Holding Pond Improvement	-	-	60,000	60,000	615,000
535-66-89	WWTP Chlorine Station Relocat	-	-	20,000	20,000	223,450
535-66-90	Estes & Lake Lincoln Sewer	-	-	170,000	170,000	-
<b>TOTAL</b>		<u>283,148</u>	<u>693,376</u>	<u>1,842,790</u>	<u>3,064,023</u>	<u>2,016,450</u>

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 18-19</u>	<u>Actual Expenditures FY 19-20</u>	<u>Adopted Expenditures FY 20-21</u>	<u>Projected Expenditures FY 20-21</u>	<u>Proposed Expenditures FY 21-22</u>
<b>WASTEWATER PROJECTS</b>						
537-68-01	McDonald-Mary Slipline	-	112,169	-	-	-
537-68-02	Lakeview Water Replace	183,990	-	-	-	-
537-68-03	Lakeview Sewer Replace	872,972	879,338	-	-	-
537-68-04	Northside Slipline	62,119	20,784	-	-	-
537-68-05	Southside Slipline	169,154	35,250	-	-	-
537-68-07	Master Lift Station Upgrade	415,480	14,198	-	-	-
537-68-08	Sludge Handling Upgrade	-	-	-	515,848	-
537-68-09	Easter Plant Exp - Bond	19,372	-	-	-	-
	<b>TOTAL</b>	<u>1,723,087</u>	<u>1,061,739</u>	<u>-</u>	<u>515,848</u>	<u>-</u>

FUND: WATER & SEWER  
 RENEWAL & REPLACEMENT - 042



Function  
 System Renew & Replace

Program  
 Wastewater Projects  
 8600

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures FY 18-19</u>	<u>Actual Expenditures FY 19-20</u>	<u>Adopted Expenditures FY 20-21</u>	<u>Projected Expenditures FY 20-21</u>	<u>Proposed Expenditures FY 21-22</u>
<b><u>WASTEWATER PROJECTS</u></b>						
581-71-71	Debt Service Principal	646,100	658,600	666,100	666,100	676,100
581-70-72	Debt Service Interest	288,475	276,363	261,250	261,250	243,500
581-70-73	Other Debt Service Cost	22,735	2,977	-	-	-
	<b>TOTAL</b>	<u>957,310</u>	<u>937,940</u>	<u>927,350</u>	<u>927,350</u>	<u>919,600</u>
	<b>PROJECTS GRAND TOTAL</b>	<u><b>4,427,445</b></u>	<u><b>5,375,711</b></u>	<u><b>3,196,700</b></u>	<u><b>6,013,670</b></u>	<u><b>4,188,050</b></u>





<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Utilities	Non-Departmental 536	Fund Transfers   Contingencies Insurance   Other

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures FY18-19	Actual Expenditures FY19-20	Adopted Expenditures FY20-21	Projected Expenditures FY20-21	Proposed Expenditures FY21-22
8100	<u>TRANSFERS TO FUNDS</u>					
91-01	To General Fd	1,800,000	1,800,000	1,800,000	1,800,000	2,000,000
91-42	To Water & Sewer R&R Fund	937,700	1,932,700	3,036,700	3,036,700	4,188,050
91-66	To Sewer Impact Fund	600,000	600,000	491,600	491,600	293,158
	Subtotal	3,337,700	4,332,700	5,328,300	5,328,300	6,481,208
8400	<u>CONTINGENCIES</u>					
30-32	Accounting & Auditing	33,966	39,279	35,000	35,000	42,000
90-04	Unemployment Comp	-	-	2,000	2,000	2,000
90-06	Contingency - Water	913	340	50,000	50,000	50,000
90-07	Contingency - Sewer	394	-	50,000	50,000	50,000
90-16	Termination Pay	11,185	5,770	15,000	15,000	15,000
90-18	Bad Debt Write-Off	61,095	42,007	80,000	80,000	80,000
	Subtotal	73,587	87,396	232,000	232,000	239,000
8500	<u>INSURANCE</u>					
30-58	Insurance	409,355	474,510	560,000	560,000	632,800
	OPEB	(58,989)	(57,148)	-	-	-
	Subtotal	350,366	417,362	560,000	560,000	632,800
<u>8600-538</u>						
60-63	Blue Lake Pumping	-	9,877	-	-	-
	Subtotal	-	9,877	-	-	-
	<b>NON-DEPT TOTAL</b>	<b>3,761,653</b>	<b>4,847,335</b>	<b>6,120,300</b>	<b>6,120,300</b>	<b>7,353,008</b>



FUND: FIRE PREVENTION CAPITAL  
EXPANSION TRUST - 059



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

Fire Prevention Capital Exp Trust Fund  
Summary

Profile  
Nonmajor Fund

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual FY18-19</u>	<u>Actual FY19-20</u>	<u>Adopted FY20-21</u>	<u>Projected FY20-21</u>	<u>Proposed FY21-22</u>
	BEGINNING FUND BALANCE	81,906	109,312	120,585	129,637	144,337
	<u>REVENUE</u>					
361-10-00	Interest Earnings	948	521	700	700	700
363-20-10	Impact Fees	27,838	20,984	15,000	15,000	15,000
	TOTAL REVENUE	28,786	21,504	15,700	15,700	15,700
	TOTAL REVENUES & BALANCES	110,692	130,816	136,285	145,337	160,037
<u>2230-522</u>	<u>EXPENDITURES</u>					
30-32	Accounting & Auditing	545	550	550	550	550
91-01	Transfer To General Fd	835	629	450	450	450
	TOTAL EXPENDITURES	1,380	1,179	1,000	1,000	1,000
	RESERVE FOR EXPANSION	109,312	129,637	135,285	144,337	159,037
	<b>TOTAL ENDING FUND BALANCE</b>	<b>109,312</b>	<b>129,637</b>	<b>135,285</b>	<b>144,337</b>	<b>159,037</b>

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>	<u>Actual FY18-19</u>	<u>Actual FY19-20</u>	<u>Adopted FY20-21</u>	<u>Projected FY20-21</u>	<u>Proposed FY21-22</u>
	BEGINNING FUND BALANCE	261,036	262,869	267,637	269,590	274,390
	<u>REVENUE</u>					
361-10-00	Interest Earnings	2,520	1,191	1,600	1,600	1,600
364-10-00	Sale of Lots	920	6,005	4,100	4,100	4,100
366-30-00	Revenue - Smith Trust	1,670	1,471	1,500	1,500	1,500
	<b>TOTAL REVENUE</b>	<u>5,110</u>	<u>8,667</u>	<u>7,200</u>	<u>7,200</u>	<u>7,200</u>
	<b>TOTAL REVENUES &amp; BALANCES</b>	<u>266,146</u>	<u>271,536</u>	<u>274,837</u>	<u>276,790</u>	<u>281,590</u>
<u>4920-516</u>	<u>EXPENDITURES</u>					
30-32	Accounting & Auditing	763	800	800	800	800
91-01	Transfer To General Fd	2,514	1,146	1,600	1,600	1,600
	<b>TOTAL EXPENDITURES</b>	<u>3,277</u>	<u>1,946</u>	<u>2,400</u>	<u>2,400</u>	<u>2,400</u>
	<b>REQUIRED RESERVES</b>	<u>262,869</u>	<u>269,590</u>	<u>272,437</u>	<u>274,390</u>	<u>279,190</u>
	<b>TOTAL ENDING FUND BALANCE</b>	<u><u>262,869</u></u>	<u><u>269,590</u></u>	<u><u>272,437</u></u>	<u><u>274,390</u></u>	<u><u>279,190</u></u>





<u>Fund Type</u>	<u>Fire Pension Fund</u>	<u>Profile</u>
Pension	Summary	Fiduciary
<u>Fund Family: Trust &amp; Agency</u>		

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual FY18-19</u>	<u>Actual FY19-20</u>	<u>Adopted FY20-21</u>	<u>Projected FY20-21</u>	<u>Proposed FY21-22</u>
	BEGINNING FUND BALANCE	9,979,983	10,271,020	10,807,759	11,667,183	12,220,894
	<u>REVENUE</u>					
312-50-51	Fire Insurance Prem Tax	115,463	113,354	130,000	130,000	130,000
361-10-00	Interest Earnings	238,052	314,119	-	200,000	200,000
361-20-00	Dividends	112,147	-	220,000	100,000	100,000
367-10-00	Appreciation of Investment	221,141	1,026,828	184,284	184,284	184,284
368-10-00	Contribution to Pension Fund by City	563,329	589,041	664,440	606,712	625,000
368-20-00	Contribution to Pension fund by Firefighter	57,100	57,081	72,491	59,000	60,558
	TOTAL REVENUE	<u>1,307,232</u>	<u>2,100,423</u>	<u>1,271,215</u>	<u>1,279,996</u>	<u>1,299,842</u>
	TOTAL REVENUES & BALANCES	<u>11,287,215</u>	<u>12,371,443</u>	<u>12,078,974</u>	<u>12,947,179</u>	<u>13,520,736</u>
<u>2240-518</u>	<u>EXPENDITURES</u>					
30-34	Pension Benefits	941,866	632,316	566,500	651,285	670,824
30-49	Other Current Charges	74,329	71,944	100,000	75,000	80,000
	TOTAL EXPENDITURES	<u>1,016,195</u>	<u>704,260</u>	<u>666,500</u>	<u>726,285</u>	<u>750,824</u>
	RESERVED PLAN ASSETS	<u>10,271,020</u>	<u>11,667,183</u>	<u>11,412,474</u>	<u>12,220,894</u>	<u>12,769,912</u>
	<b>TOTAL ENDING FUND BALANCE</b>	<b><u>10,271,020</u></b>	<b><u>11,667,183</u></b>	<b><u>11,412,474</u></b>	<b><u>12,220,894</u></b>	<b><u>12,769,912</u></b>

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>	<u>Actual FY 18-19</u>	<u>Actual FY19-20</u>	<u>Adopted FY 20-21</u>	<u>Projected FY 20-21</u>	<u>Proposed FY 21-22</u>
	BEGINNING FUND BALANCE	159,407	31,131	58,853	95,263	123,013
	<u>REVENUE</u>					
361-10-00	Interest Earnings	347	227	250	250	250
366-20-00	Contribution Lake County	20,000	-	-	-	-
363-20-20	Impact Fees	11,643	71,500	28,500	28,500	28,500
	<b>TOTAL REVENUE</b>	<u>31,990</u>	<u>71,727</u>	<u>28,750</u>	<u>28,750</u>	<u>28,750</u>
	<b>TOTAL REVENUES &amp; BALANCES</b>	<u>191,397</u>	<u>102,858</u>	<u>87,603</u>	<u>124,013</u>	<u>151,763</u>
<u>7600-572</u>	<u>EXPENDITURES</u>					
30-32	Accounting & Auditing	545	550	550	550	550
60-03	Sunset Isle Skate Park	133,832	-	-	-	-
60-36	Palmetto Point Improve	25,540	-	-	-	-
60-63	Sellen PlayGround Equip.	-	-	-	-	20,000
60-64	Capital Outlay	-	4,900	-	-	-
91-01	Transfer To General Fund	349	2,145	450	450	450
	<b>TOTAL EXPENDITURES</b>	<u>160,266</u>	<u>7,595</u>	<u>1,000</u>	<u>1,000</u>	<u>21,000</u>
	RESERVE FOR EXPANSION	<u>31,131</u>	<u>95,263</u>	<u>86,603</u>	<u>123,013</u>	<u>130,763</u>
	<b>TOTAL ENDING FUND BALANCE</b>	<u><b>31,131</b></u>	<u><b>95,263</b></u>	<u><b>86,603</b></u>	<u><b>123,013</b></u>	<u><b>130,763</b></u>

FUND: LAW ENFORCEMENT CAPITAL  
EXPANSION TRUST - 064



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

Law Enforcement Capital Exp Trust Fund  
Summary

Profile  
Nonmajor Fund

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual FY18-19</u>	<u>Actual FY19-20</u>	<u>Adopted FY20-21</u>	<u>Projected FY20-21</u>	<u>Proposed FY21-22</u>
	BEGINNING FUND BALANCE	264,453	291,996	303,703	311,930	329,530
	<b>REVENUE</b>					
361-10-00	Interest Earnings	2,697	1,343	1,750	600	1,200
363-20-30	Impact Fees	26,176	19,733	11,000	18,000	18,000
	<b>TOTAL REVENUE</b>	<u>28,873</u>	<u>21,076</u>	<u>12,750</u>	<u>18,600</u>	<u>19,200</u>
	<b>TOTAL REVENUES &amp; BALANCES</b>	<u>293,326</u>	<u>313,072</u>	<u>316,453</u>	<u>330,530</u>	<u>348,730</u>
<b>2100-521</b>	<b>EXPENDITURES</b>					
30-32	Accounting & Auditing	545	550	550	550	550
91-01	Transfer To General Fund	785	592	450	450	450
	<b>TOTAL EXPENDITURES</b>	<u>1,330</u>	<u>1,142</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	RESERVE FOR EXPANSION	<u>291,996</u>	<u>311,930</u>	<u>315,453</u>	<u>329,530</u>	<u>347,730</u>
	<b>TOTAL ENDING FUND BALANCE</b>	<u><b>291,996</b></u>	<u><b>311,930</b></u>	<u><b>315,453</b></u>	<u><b>329,530</b></u>	<u><b>347,730</b></u>



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

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual FY18-19</u>	<u>Actual FY19-20</u>	<u>Adopted FY20-21</u>	<u>Projected FY20-21</u>	<u>Proposed FY21-22</u>
	BEGINNING FUND BALANCE	2,976,075	3,110,403	1,363,428	3,202,512	3,152,712
	<b>REVENUE</b>					
361-10-00	Interest Earnings	29,556	14,332	19,000	6,000	8,000
363-20-40	Impact Fees	185,355	187,938	163,900	88,700	120,000
	<b>TOTAL REVENUE</b>	<u>214,911</u>	<u>202,270</u>	<u>182,900</u>	<u>94,700</u>	<u>128,000</u>
	<b>TOTAL REVENUES &amp; BALANCES</b>	<u>3,190,986</u>	<u>3,312,673</u>	<u>1,546,328</u>	<u>3,297,212</u>	<u>3,280,712</u>
	<b>EXPENDITURES</b>					
533-30-59	Depreciation Expense	-	420,455	-	400,000	-
	<b>8600</b>					
533-67-15	Spring Ridge Reclaimed	-	-	20,000	20,000	-
533-67-17	Eastern Third High Serv. Pump	-	-	-	-	35,000
533-67-35	New Water Services Set	62,494	76,476	90,000	90,000	90,000
533-67-36	New Reclaimed Meters	12,528	28,047	30,000	30,000	30,000
533-67-38	Sorrento Pines Reclaim Water	-	-	-	-	150,000
533-91-01	Transfer To General Fund	5,561	5,638	4,500	4,500	4,500
	<b>TOTAL EXPENDITURES</b>	<u>80,583</u>	<u>110,161</u>	<u>144,500</u>	<u>144,500</u>	<u>309,500</u>
	RESERVE FOR EXPANSION	<u>3,110,403</u>	<u>3,202,512</u>	<u>1,401,828</u>	<u>3,152,712</u>	<u>2,971,212</u>
	<b>TOTAL ENDING FUND BALANCE</b>	<u><b>3,110,403</b></u>	<u><b>3,202,512</b></u>	<u><b>1,401,828</b></u>	<u><b>3,152,712</b></u>	<u><b>2,971,212</b></u>



<u>Fund Type</u>	<u>Sewer Impact Trust Fund</u>	<u>Profile</u>
Impact Fee	Summary	Nonmajor Fund
<u>Fund Family: Trust &amp; Agency</u>		

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual FY18-19</u>	<u>Actual FY19-20</u>	<u>Adopted FY20-21</u>	<u>Projected FY20-21</u>	<u>Proposed FY21-22</u>
	BEGINNING FUND BALANCE	39,771	68,124	254,822	234,739	587,439
	<u>REVENUE</u>					
361-10-00	Interest Earnings	358	851	900	900	900
363-20-50	Impact Fees	170,425	307,369	356,000	356,000	356,000
364-30-00	Disposition of Fixed Assets	(18,631)	-	-	-	-
381-40-00	Transfer From W&S Rev Fd	600,000	600,000	491,600	494,800	293,158
	TOTAL REVENUE	<u>752,152</u>	<u>908,220</u>	<u>848,500</u>	<u>851,700</u>	<u>650,058</u>
	 TOTAL REVENUES & BALANCES	 <u>791,923</u>	 <u>976,344</u>	 <u>1,103,322</u>	 <u>1,086,439</u>	 <u>1,237,497</u>
	<u>EXPENDITURES</u>					
<u>3910-535</u>	<u>OPERATING</u>					
30-59	Depreciation Expense	-	636,826	-	-	-
70-71	Debt Principal	596,477	-	444,800	444,800	252,528
70-72	Debt Interest	122,209	95,558	46,800	50,000	40,630
<u>8100-581</u>						
91-01	Transfer To General Fund	5,113	9,221	4,200	4,200	4,200
	TOTAL EXPENDITURES	<u>723,799</u>	<u>741,605</u>	<u>495,800</u>	<u>499,000</u>	<u>297,358</u>
	RESERVE FOR EXPANSION	<u>68,124</u>	<u>234,739</u>	<u>607,522</u>	<u>587,439</u>	<u>940,139</u>
	 <b>TOTAL ENDING FUND BALANCE</b>	 <b><u>68,124</u></b>	 <b><u>234,739</u></b>	 <b><u>607,522</u></b>	 <b><u>587,439</u></b>	 <b><u>940,139</u></b>

FUND: ECONOMIC DEVELOPMENT  
TRUST - 068



Fund Type  
Trust | Governmental  
Fund Family: Trust & Agency

Economic Development Trust Fund  
Summary

Profile  
Nonmajor Fund

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual FY18-19</u>	<u>Actual FY19-20</u>	<u>Adopted FY20-21</u>	<u>Projected FY20-21</u>	<u>Proposed FY21-22</u>
	BEGINNING FUND BALANCE	194,526	177,823	123,295	198,758	141,862
	<u>REVENUE</u>					
361-10-00	Interest Earnings	1,722	833	1,100	350	750
362-05-00	Rents & Royalties	10,800	10,300	8,000	15,600	15,000
369-60-00	Program Income	31,590	45,076	45,550	37,354	35,000
	<b>TOTAL REVENUE</b>	<u>44,112</u>	<u>56,209</u>	<u>54,650</u>	<u>53,304</u>	<u>50,750</u>
	<b>TOTAL REVENUES &amp; BALANCES</b>	<u>238,638</u>	<u>234,032</u>	<u>177,945</u>	<u>252,062</u>	<u>192,612</u>
<u>1220-552</u>	<u>EXPENDITURES</u>					
30-31	Professional Services	15,749	17,321	20,000	20,000	16,000
30-40	Travel & Per Diem	2,505	1,650	2,800	2,800	2,800
30-48	Promotional Activities	-	888	6,000	6,000	10,000
30-54	Books, Pub, Subscriptions	1,200	1,137	1,900	1,900	1,900
60-63	Capital - Imp O/T Building	9,275	-	-	-	-
90-01	Economic Dev Incentives	32,086	14,278	79,500	79,500	91,500
	<b>TOTAL EXPENDITURES</b>	<u>60,815</u>	<u>35,274</u>	<u>110,200</u>	<u>110,200</u>	<u>122,200</u>
	<b>AVAILABLE BALANCE</b>	<u>177,823</u>	<u>198,758</u>	<u>67,745</u>	<u>141,862</u>	<u>70,412</u>
	<b>TOTAL ENDING FUND BALANCE</b>	<u>177,823</u>	<u>198,758</u>	<u>67,745</u>	<u>141,862</u>	<u>70,412</u>

FUND: LIBRARY CAPITAL EXPANSION  
TRUST - 069



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

Library Capital Expansion Trust Fund  
Summary

Profile  
Nonmajor Fund

<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual FY 18-19</u>	<u>Actual FY19-20</u>	<u>Adopted FY 20-21</u>	<u>Projected FY 20-21</u>	<u>Proposed FY 21-22</u>
	BEGINNING FUND BALANCE	52,378	13,525	12,816	32,245	29,308
	<b>REVENUE</b>					
361-10-00	Interest Earnings	300	85	100	58	60
363-20-60	Impact Fees	5,694	35,034	14,000	9,805	10,000
	<b>TOTAL REVENUE</b>	<u>5,994</u>	<u>35,119</u>	<u>14,100</u>	<u>9,863</u>	<u>10,060</u>
	<b>TOTAL REVENUES &amp; BALANCES</b>	<u>58,372</u>	<u>48,644</u>	<u>26,916</u>	<u>42,108</u>	<u>39,368</u>
<u>7190-571</u>	<b>EXPENDITURES</b>					
30-32	Accounting & Auditing	550	550	550	550	550
30-54	Books, Pub, Subscriptions	44,127	14,799	12,000	12,000	12,000
91-01	Transfer To General Fund	170	1,050	250	250	250
	<b>TOTAL EXPENDITURES</b>	<u>44,847</u>	<u>16,399</u>	<u>12,800</u>	<u>12,800</u>	<u>12,800</u>
	RESERVE FOR EXPANSION	<u>13,525</u>	<u>32,245</u>	<u>14,116</u>	<u>29,308</u>	<u>26,568</u>
	<b>TOTAL ENDING FUND BALANCE</b>	<u><b>13,525</b></u>	<u><b>32,245</b></u>	<u><b>14,116</b></u>	<u><b>29,308</b></u>	<u><b>26,568</b></u>

**CITY OF EUSTIS  
CAPITAL IMPROVEMENT PLAN  
FY 2021-22**

**Table 24:**

<b>FUND/Description</b>	<b>FY 21-22 Project Funding</b>
<b><u>GENERAL FUND -001</u></b>	
Fire/ Station 22 Security Cameras & Small Equipment	13,000
Parks & Rec/Selleen Tot Lot Playgr. and Fitness Center Equipment	42,000
Parks & Rec/ Carver Park AC Units Repl.and Restrooms Lock Automation	27,000
<b>GENERAL FUND TOTAL</b>	<b>82,000</b>
<b><u>SALES TAX FUND - 010</u></b>	
PW/Building Improvements	85,000
PW/Kayak Launch	85,000
Finance /City Computer Upgrade Program	50,000
Police/Vehicles Replacement	200,000
Police/New Equipment (Axon Contract)	77,500
Fire/ Boat	50,000
Fire/Station 22 Generator	25,000
Fire/ Chief New Vehicle	65,000
Fire/Ladder Truck Replace Debt Service Principal Payments	170,992
Fire/Engine 22 Pumper Replace Debt Service Interest Payments	94,578
Stormwater/Truckhoe Replacement	250,000
PW/Crossing Magnolia Ave Dewey-Palmetto Improvements	50,000
PW/Sidewalk Project	103,500
PW/Street Sealing	54,000
PW/Street Resurfacing	449,921
PW/Large Fork Lift	100,000
PW/F-150 Pickup	30,000
PW/Eustis Mobility New Sidewalks	57,500
PW/Dump Truck Replacement	80,000
PW/Crossing Flashing Lights	30,000
Parks & Rec/ Admin Vehicle Replacement	25,000
Parks & Rec/12 Passenger Van	30,000
Parks & Rec/ Aquatic Center Perimeter Fencing	25,000
Parks & Rec/ Aquatic Center Pool Heaters and Blanket Replacement	25,000
Parks & Rec/ Aquatic Center PA System and Shade Structure	30,000
<b>SALES TAX FUND TOTAL</b>	<b>2,242,991</b>
<b><u>COMMUNITY REDEVELOPMENT TRUST FUND -014</u></b>	
CRA/PW/Sidewalk Rehabilitation	80,000
CRA/PW/Street Rehabilitation	50,000
<b>COMMUNITY REDEVEL TRUST FUND TOTAL</b>	<b>130,000</b>

**CITY OF EUSTIS  
CAPITAL IMPROVEMENT PLAN  
FY 2021-22 (Continuation)**

**Table 24:**

<b>FUND/Description</b>	<b>FY 21-22 Project Funding</b>
<b><u>WATER &amp; SEWER R &amp; R FUND - 042</u></b>	
Water/Water Meter Rebuilt & Replace Program	150,000
Water/ Eastern Well One Rehab & Upgrade	73,500
Water/ One Ton Service Truck	50,000
Water/ Half Ton Service Pickup Truck	40,000
Water/ Bay State South Customer Water Service Replacement	37,500
Water/Pump Replacements	22,000
Water/ Water Department Office & Compound CR44	80,000
Water/ Grand Island WTP Fuel Tank	40,000
Water/Eastern Area Expansion Engineering	535,000
Water/ CROM Tank Renovation	50,000
Water/Yale Retreat Rd Cast Iron Pipes Replacement	25,000
Water/ Robotoc Survey System	35,000
Water/Sorrento PinesWest 12"Waterline	40,000
Sewer/Bay State South Sewer Video and Clean	10,000
Sewer/ Lift Station Submersible Pumps	105,000
Sewer/ Effluent Pump & Motor	36,000
Sewer/ Lift Station Control Panels	27,000
Sewer/ Wastewater Pickup Truck Replacement	30,000
Sewer/ Lift Station Emergency Generator Replacement	130,000
Sewer/ Lift Station 9 Rehabilitation	510,000
Sewer/ McCullochs Alley Sewer Modification	180,000
Sewer/ Infiltration North End Project	150,000
Sewer/Holding Pond Improvements	615,000
Sewer/WWTR Chlorine Station Relocation	223,450
Sewer/SRL Debt Service Principal Payments	676,100
Sewer/SRL Debt Service Interest Payments	243,500
<b><u>WATER &amp; SEWER R &amp; R FUND TOTAL</u></b>	<b><u>4,114,050</u></b>
<b><u>STORMWATER UTILITY FUND - 049</u></b>	
Stormwater /Tractor Bush Hog Mower	35,000
<b><u>STORMWATER UTILITY FUND TOTAL</u></b>	<b><u>35,000</u></b>
<b><u>WATER IMPACT FUND - 065</u></b>	
Water Impact/Eastern Third High Service Pump	35,000
Water Impact/New Water Meter Service Sets	90,000
Water Impact/New Reclaimed Water Meter Service Sets	30,000
Water Impact/12" Reclaim Sorrento Pines	150,000
<b><u>WATER IMPACT FUND TOTAL</u></b>	<b><u>305,000</u></b>
<b><u>WATER &amp; WASTEWATER FUND</u></b>	
<u>(Enterprise Fund Capital Projects are not Included in CIP Book)</u>	
<b><u>TOTAL FY 2021-22 CAPITAL IMPROVEMENT PROJECTS</u></b>	<b><u>6,909,041</u></b>

**CITY OF EUSTIS  
SUBSTANTIAL OPERATING EXPENDITURES  
FY 2021-22**

**Table 25:**

<b>FUND/Description</b>	<b>FY 21-22 Project Funding</b>
<b><u>GENERAL FUND - 001</u></b>	
Finance/ Cleargov Budget Solutions	15,263
PW/ Generator Maintenance Citywide	30,000
PW/ American Legion Building demolition	35,000
PW/Lake Walk Floating Dock Repairs	125,000
Parks & Rec/ Eustis Community Center Equipment - Chairs	18,000
Parks & Rec/ Eustis Community Center Landscaping	20,000
Parks & Rec/ Women's Club Floor Restoration	7,500
Parks & Rec/ Starting Blocks Replacement	12,000
<b>GENERAL FUND TOTAL</b>	<b>262,763</b>
<b><u>STREET IMPROVEMENT FUND - 013</u></b>	
PW/ Reimbursement to Lake County for Traffic Signal Maintenance	65,000
<b>STREET IMPROVEMENT FUND TOTAL</b>	<b>65,000</b>
<b><u>WATER &amp; SEWER R &amp; R FUND - 042</u></b>	
Sewer/ Sewer Master Plan	60,000
Water / Chemical Feed	14,000
<b>WATER &amp; SEWER R &amp; R FUND TOTAL</b>	<b>74,000</b>
<b>TOTAL CAPITAL IMPROVEMENT PROJECTS</b>	<b>401,763</b>

City of Eustis

Table 26: Five Year Capital Improvement Plan FY 21-22 through FY 25-26 Projects

Line #	Account Number	Account Description	Project Name	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Five Year Total
<b>GENERAL FUND</b>									
1	001-2200-522-60-64	CAP OUTLAY / FIRE MACHINERY & EQUIPMENT	FIRE / STATION 22 SECURITY CAMERAS	3,000	-	-	-	-	3,000
2	001-2200-522-60-64	CAP OUTLAY / FIRE MACHINERY & EQUIPMENT	FIRE / SMALL EQUIPMENT	10,000	-	-	-	-	10,000
3	001-7320-572-60-18	CAP OUTLAY / P&R PARK IMPROVEMENTS	PARKS & REC / SELLEEN TOT LOT PLAYGROUND EQUIPMENT	20,000	-	-	-	-	20,000
4	001-7310-572-60-64	CAP OUTLAY / P&R MACHINERY & EQUIPMENT	PARKS & REC / FITNESS CENTER EQUIPMENT	22,000	-	-	-	-	22,000
5	001-7310-572-60-64	CAP OUTLAY / P&R MACHINERY & EQUIPMENT	PARKS & REC / PUBLIC RESTROOM LOCK AUTOMATION	9,000	-	-	-	-	9,000
6	001-7320-572-60-64	CAP OUTLAY / P&R MACHINERY & EQUIPMENT	PARKS & REC / CARVER PARK A/C UNITS REPLACEMENT	18,000	-	-	-	-	18,000
<b>GENERAL FUND TOTAL</b>				<b>82,000</b>	-	-	-	-	<b>82,000</b>
<b>SALEX TAX CAPITAL PROJECT FUND</b>									
7	010-8600-517-60-00	CAP OUTLAY / PW - PARK LOT SEAL & STRIPE	PW / CITY PARKING LOTS SEAL & STRIPE	-	40,000	-	-	50,000	90,000
8	010-8600-517-60-01	CAP OUTLAY / PW BUILDING IMPROVEMENTS	PW / BUILDING IMPROVEMENTS	85,000	140,500	170,000	322,500	300,000	1,018,000
9	010-8600-517-60-05	CAP OUTLAY / PW LAKE WILLY WALK RESEAL	PW / LAKE WILLY WALK RESEAL	-	-	-	25,000	-	25,000
10	010-8600-517-60-08	CAP OUTLAY / PW - PARKING LOT RESURFACE	PW / COMMUNITY CENTER PARKING LOT MILL & RESURFACE	-	40,000	-	-	-	40,000
11	010-8600-517-60-09	CAP OUTLAY / PW KAYAK LAUNCH	PW / KAYAK LAUNCH	85,000	-	-	-	-	85,000
12	010-8600-519-60-11	CAP OUTLAY / COMPUTER UPGRADE PROGRAM	FINANCE / CITY COMPUTER UPGRADE PROGRAM	50,000	50,000	50,000	50,000	50,000	250,000
13	010-8600-521-60-01	CAP OUTLAY / POLICE VEHICLES	POLICE / VEHICLES	200,000	315,000	315,000	315,000	315,000	1,460,000
14	010-8600-521-60-12	CAP OUTLAY / POLICE EQUIPMENT	POLICE / NEW EQUIPMENT (AXON CONTRACT)	77,500	70,600	70,600	70,600	70,600	359,900
15	010-8600-522-60-04	CAP OUTLAY / FIRE DEPT BUNKER GEAR	FIRE / BUNKER GEAR	-	75,000	-	-	-	75,000
16	010-8600-522-60-11	CAP OUTLAY / FIRE FS 22 RENOVATION	FIRE / STATION 22 CONCRETE	-	-	125,000	-	-	125,000
17	010-8600-522-60-13	CAP OUTLAY / FIRE BOAT	FIRE / BOAT	50,000	-	-	-	-	50,000
18	010-8600-522-60-14	CAP OUTLAY / FIRE FS22 EQUIPMENT	FIRE / STATION 22 GENERATOR	25,000	-	-	-	-	25,000
19	010-8600-522-60-15	CAP OUTLAY / FIRE ADMINISTRATION VEHICLE	FIRE / CHIEF NEW VEHICLE	65,000	-	-	-	-	65,000
20	010-8600-522-60-36	CAP OUTLAY / FIRE LIFE PACK	FIRE / LIFEPAK, DEFIBRILLATOR MACHINES	-	70,000	-	-	-	70,000
21	010-8800-522-70-71	DEBT SVC / FIRE PUMPER DEBT PRINCIPAL	FIRE / PIERCE LADDER TRUCK REPLACE DEBT SERVICE -PRINCIPAL	160,000	160,000	16,000	-	-	336,000
22	010-8800-522-70-72	DEBT SVC / FIRE PUMPER DEBT INTEREST	FIRE / PIERCE LADDER TRUCK REPLACE DEBT SERVICE - INTEREST	10,992	7,328	3,664	-	-	21,984
23	010-8800-522-70-71	DEBT SVC / FIRE PUMPER DEBT PRINCIPAL	FIRE / PUMPER ENGINE REPLACEMENT DEBT SERVICE - PRINCIPAL	92,748	-	-	-	-	92,748
24	010-8800-522-70-72	DEBT SVC / FIRE PUMPER DEBT INTEREST	FIRE / PUMPER ENGINE REPLACEMENT DEBT SERVICE - INTEREST	1,830	-	-	-	-	1,830
25	010-8800-522-70-73	DEBT SVC / FIRE ENGINE PRINCIPAL	FIRE / TOWER TRUCK REPLACEMENT DEBT SERVICE - PRINCIPAL	-	225,000	225,000	225,000	225,000	900,000
26	010-8600-538-60-04	CAP OUTLAY / STORMWATER MACHINERY EQUIPM	STORMWATER / BULLDOZER REPLACEMENT	-	225,000	-	-	-	225,000
27	010-8600-538-60-04	CAP OUTLAY / STORMWATER MACHINERY EQUIPM	STORMWATER / TRACKHOE REPLACEMENT	250,000	-	-	-	-	250,000
28	010-8600-541-60-00	CAP OUTLAY / PW CROSSING MAGNOLIA AVE	PW / CROSSING MAGNOLIA AVE DEWEY-PALMETTO	50,000	-	-	-	-	50,000
29	010-8600-541-60-03	CAP OUTLAY / PW SIDEWALK PROJECT	PW / SIDEWALK PROJECT	103,500	100,000	100,000	100,000	100,000	503,500
30	010-8600-541-60-04	CAP OUTLAY / PW STREET SEALING	PW / STREET SEALING	54,000	70,000	120,000	30,000	50,000	324,000
31	010-8600-541-60-15	CAP OUTLAY / PW STREET RESURFACING	PW / STREET RESURFACING	449,921	421,000	450,000	450,000	450,000	2,220,921
32	010-8600-541-60-21	CAP OUTLAY / PW BACKHOE	PW / LOADER BACKHOE	-	-	-	125,000	-	125,000
33	010-8600-541-60-22	CAP OUTLAY / PW - MACHINERY EQUIPMENT	PW / LARGE FORK LIFT	100,000	-	-	-	-	100,000
34	010-8600-541-60-23	CAP OUTLAY / PW-TRAFFIC & SIGNALIZATION EQUIPMENT	PW / TRAFFIC JET PRINT SYSTEM	-	40,000	-	-	-	40,000
35	010-8600-541-60-25	CAP OUTLAY / PW USED PICKUP TRUCK	PW / F-150 PICKUP	30,000	50,000	30,000	50,000	-	160,000
36	010-8600-541-60-26	CAP OUTLAY / PW BUCKET TRUCK	PW / BUCKET TRUCK	-	-	-	180,000	-	180,000
37	010-8600-541-60-29	CAP OUTLAY / PW EUSTIS MOBILITY	PW / EUSTIS MOBILITY NEW SIDEWALKS	57,500	50,000	50,000	60,000	60,000	277,500
38	010-8600-541-60-31	CAP OUTLAY / PW CLAW TRUCK	PW / CLAW TRUCK	-	-	-	-	180,000	180,000
39	010-8600-541-60-38	CAP OUTLAY / PW DUMP TRUCK	PW / DUMP TRUCK REPLACEMENT	80,000	80,000	90,000	90,000	90,000	430,000
40	010-8600-541-60-44	CAP OUTLAY / PW - SIGNALIZATION	PW / SIGNALIZATION CAMERA	-	-	420,000	-	-	420,000
41	010-8600-541-60-47	CAP OUTLAY / PW BRIDGE REPLACEMENT	PW / PINE MEADOWS GOLF COURSE RD BRIDGE REPLACEMENT	-	-	-	-	600,000	600,000
42	010-8600-541-60-51	CAP OUTLAY / PW TRAFFIC SIGNALIZATION	PW / CROSSING FLASHING LIGHTS	30,000	-	-	-	-	30,000
43	010-8600-571-60-01	CAP OUTLAY / LIBRARY A/C	LIBRARY / AC REPLACEMENT	-	-	185,000	-	-	185,000
44	010-8600-571-60-17	CAP OUTLAY / LIBRARY MEETING ROOM	LIBRARY / MEETING ROOM RECONFIGURATION	-	-	-	60,000	-	60,000
45	010-8600-572-60-02	CAP OUTLAY / P&R FACILITY IMPROVEMENTS	PARKS & REC / AC REPLACEMENT FOR ADMIN. BLDG.	-	-	-	40,000	-	40,000
46	010-8600-572-60-22	CAP OUTLAY / RACQUET / TENN / BALL COURTS IMPROVEMENTS	PARKS & REC / PICKLEBALL COURTS	-	90,000	-	-	-	90,000
47	010-8600-572-60-37	CAP OUTLAY / P&R PLAYGROUND IMPROVEMENTS	PARKS & REC / BENNET PARK PLAYGROUND EQUIPMENT	-	-	-	-	50,000	50,000
48	010-8600-572-60-37	CAP OUTLAY / P&R PLAYGROUND IMPROVEMENTS	PARKS & REC / PENDLETON PARK PLAYGROUND EQUIPMENT	-	-	-	-	50,000	50,000
49	010-8600-572-60-37	CAP OUTLAY / P&R PLAYGROUND IMPROVEMENTS	PARKS & REC / ELIZABETH CIRCLE PLAYGROUND & EQUIP.	-	-	-	30,000	-	30,000
50	010-8600-572-60-37	CAP OUTLAY / P&R PLAYGROUND IMPROVEMENTS	PARKS & REC / CARVER PARK PLAYGROUND SHADE STRUCTURE	-	-	-	30,000	-	30,000
51	010-8600-572-60-39	CAP OUTLAY / P&R RECREATION BUS	PARKS & REC / FULL SIZE PASSENGER BUS	-	-	-	-	125,000	125,000
52	010-8600-572-60-49	CAP OUTLAY / P&R ADMINISTRATION VEHICLE	PARKS & REC / ADMIN VEHICLE REPLACEMENT	25,000	-	-	-	-	25,000
53	010-8600-572-60-49	CAP OUTLAY / P&R ADMINISTRATION VEHICLE	PARKS & REC / ADMIN TRUCK REPLACEMENT	-	-	-	-	35,000	35,000
54	010-8600-572-60-74	CAP OUTLAY / P&R CARVER PARK EQUIPMENT	PARKS & REC / CARVER PARK PLAYGROUND EQUIP	-	-	50,000	-	-	50,000
55	010-8600-572-60-79	CAP OUTLAY / P&R FACILITY VEHICLES	PARKS & REC / RENTAL STAFF VEHICLE REPLACEMENT	-	-	-	30,000	-	30,000
56	010-8600-572-60-79	CAP OUTLAY / P&R FACILITY VEHICLES	PARKS & REC / 12 PASSENGER VAN	30,000	-	-	-	-	30,000
57	010-8600-572-60-83	CAP OUTLAY / P&R CARVER PARK IMPROVEMENTS	PARKS & REC / CARVER PARK SOFTBALL FIELD LIGHTS	-	-	-	-	400,000	400,000
58	010-8600-572-60-83	CAP OUTLAY / P&R CARVER PARK IMPROVEMENTS	PARKS & REC / CARVER PARK PAVILION UPGRADES	-	20,000	-	-	-	20,000
59	010-8600-572-60-85	CAP OUTLAY / P&R AQUATIC CENTER IMPROVEMENTS	PARKS & REC / AQUATIC CENTER PERIMETER FENCING	25,000	-	-	-	-	25,000
60	010-8600-572-60-85	CAP OUTLAY / P&R AQUATIC CENTER IMPROVEMENTS	PARKS & REC / AQUATIC CENTER HEATERS REPLACEMENT & POOL BLANKET	25,000	-	-	-	-	25,000
61	010-8600-572-60-85	CAP OUTLAY / P&R AQUATIC CENTER IMPROVEMENTS	PARKS & REC / AQUATIC CENTER PA SYSTEM AND SHADE STRUCTURE	30,000	-	-	-	-	30,000
62	010-8600-572-60-86	CAP OUTLAY / P&R SUNSET ISLAND IMPROVEMENTS	PARKS & REC / SUNSET ISLAND PEDESTRIAN LIGHTING	-	-	30,000	-	-	30,000

City of Eustis

Table 26: Five Year Capital Improvement Plan FY 21-22 through FY 25-26 Projects

Line #	Account Number	Account Description	Project Name	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Five Year Total
63	010-8600-572-60-86	CAP OUTLAY / P&R SUNSET ISLAND IMPROVEMENTS	PARKS & REC / SUNSET ISLAND PLAYGROUND EQUIPMENT	-	50,000	-	-	-	50,000
<b>SALES TAX CAPITAL PROJECTS FUND TOTAL</b>				<b>2,242,991</b>	<b>2,389,428</b>	<b>2,500,264</b>	<b>2,283,100</b>	<b>3,200,600</b>	<b>12,616,383</b>
<b>STREET IMPROVEMENTS FUND</b>									
64	013-8600-536-64-00	STREET PROJECTS / ROAD IMPROVEMENTS	PW / UNIMPROVED ROADS ENG. DESIGN FOR ROADS & STORMWATER	-	-	-	-	100,000	100,000
<b>STREET IMPROVEMENT FUND TOTAL</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>
<b>COMMUNITY REDEVELOPMENT FUND</b>									
65	014-8600-581-60-38	CAP OUTLAY / CRA SIDEWALK/ TREE PLANTING	CRA / SIDEWALK REHABILITATION	80,000	40,000	40,000	50,000	45,000	255,000
66	014-8600-581-60-46	CAP OUTLAY / CRA PALMETTO PLAZA PARK PH2	CRA / PALMETTO PLAZA PARK PH 2 SHADE STRUCTURE	-	-	-	50,000	-	50,000
67	014-8600-581-60-49	CAP OUTLAY / CRA STREET REHABILITATION	CRA / STREET REHABILITATION	50,000	50,000	50,000	50,000	50,000	250,000
<b>COMMUNITY REDEVELOPMENT FUND TOTAL</b>				<b>130,000</b>	<b>90,000</b>	<b>90,000</b>	<b>150,000</b>	<b>95,000</b>	<b>555,000</b>
<b>WATER &amp; SEWER R&amp;R FUND</b>									
68	042-8600-533-65-03	WATER R&R / ARDICE WELL	WATER / ARDICE WELL REHABILITATION	-	-	73,500	-	-	73,500
69	042-8600-533-65-07	WATER R&R / METER REPLACEMENT & REBUILD	WATER / WATER METER REBUILT & REPLACE PROGRAM	150,000	150,000	170,000	170,000	170,000	810,000
70	042-8600-533-65-51	WATER R&R / EASTERN WELL ONE	WATER / EASTERN WELL ONE REHAB & UPGRADE	73,500	-	-	-	-	73,500
71	042-8600-533-65-68	WATER R&R / WATER DEPARTMENT CAR	WATER / WATER DEPARTMENT CAR- 4 DOOR CAR	-	25,000	-	-	-	25,000
72	042-8600-533-65-69	WATER R&R / HALF TON TREAT PICK-UP TRUCK	WATER / ADMIN TRUCK HALF TON	-	-	-	30,000	-	30,000
73	042-8600-533-65-71	WATER R&R / ONE TON SERVICE TRUCK	WATER / ONE TON SERVICE TRUCK	50,000	50,000	50,000	50,000	50,000	250,000
74	042-8600-533-65-72	WATER R&R / HALF TON SERV PICKUP TRUCK	WATER / HALF TON SERVICE PICKUP TRUCK	40,000	40,000	40,000	-	40,000	160,000
75	042-8600-533-66-01	WATER R&R / CORNELIA DR 2ND CONNECT	WATER / CORNELIA DR SECOND CONNECTION POINT	-	-	-	-	30,000	30,000
76	042-8600-533-66-02	WATER R&R / MAGNOLIA AVE GALVANIZED MAIN	WATER / MAGNOLIA AVE GALVANIZED MAIN	-	-	50,000	-	275,000	325,000
77	042-8600-533-66-06	WATER R&R / JEFFERIS CT GALVANIZED MAIN	WATER / JEFFERIS CT GALVANIZED MAIN	-	-	80,000	-	-	80,000
78	042-8600-533-66-26	WATER R&R / WATER UTILITY SERVICES	WATER / BAY STATE SOUTH CUSTOMER WATER SERVICE REPLACEMENT	37,500	37,500	-	-	-	75,000
79	042-8600-533-66-31	WATER R&R / WATER PUMP REPLECEMENT	WATER / PUMP REPLACEMENTS	22,000	22,000	22,000	25,000	25,000	116,000
80	042-8600-533-66-32	WATER R&R / WATER PUMP REPLECEMENT	WATER / EASTERN HIGH SERVICE PUMP SOFT STARTS	-	-	-	-	30,000	30,000
81	042-8600-533-66-42	WATER R&R / HEATHROW WTP GROUND STOR.TANK	WATER / HEATHROW WTP GROUND STORAGE TANK	-	-	80,000	-	1,000,000	1,080,000
82	042-8600-533-66-44	WATER R&R / WATER DEP OFFICE & COMP CR44	WATER / WATER DEPT OFFICE & COMPOUND CR44	80,000	-	800,000	-	-	880,000
83	042-8600-533-66-45	WATER R&R / OFFICE GENERATOR	WATER / OFFICE GENERATOR	-	100,000	-	-	-	100,000
84	042-8600-533-66-46	WATER R&R / MACHINERY EQUIPMENT	WATER / MID SIZE EXCAVATOR	-	-	-	300,000	-	300,000
85	042-8600-533-66-46	WATER R&R / MACHINERY EQUIPMENT	WATER / MINI TRACK LOADER	-	95,000	-	-	-	95,000
86	042-8600-533-66-47	WATER R&R / HEAVY EQUIPMENT	WATER / HEAVY EQUIPMENT TRAILER	-	25,000	-	-	-	25,000
87	042-8600-533-66-48	WATER R&R / LAKESHORE AVE GALV. MAIN	WATER / LAKESHORE AVENUE GALVANIZED MAIN	-	40,000	-	225,000	-	265,000
88	042-8600-533-66-49	WATER R&R / GRAND ISLAND WTP FUEL TANK	WATER / GRAND ISLAND WTP FUEL TANK	40,000	-	100,000	-	-	140,000
89	042-8600-533-66-50	WATER R&R / EASTERN AREA EXPANSION	WATER / EASTERN AREA EXPANSION ENGINEERING	535,000	-	-	-	-	535,000
90	042-8600-533-66-51	WATER R&R / CROM TANK	WATER / CROM TANK RENOVATION	50,000	300,000	-	-	-	350,000
91	042-8600-533-66-52	WATER R&R / CAST IRON REPLACEMENT	WATER / LAKEWOOD & EDGEWATER CAST IRON REPLACEMENT	-	-	-	40,000	-	40,000
92	042-8600-533-66-52	WATER R&R / CAST IRON REPLACEMENT	WATER / YALE RETREAT RD CAST IRON REPLACEMENT	25,000	-	75,000	-	-	100,000
93	042-8600-533-66-54	WATER R&R / EQUIPMENT	WATER / TOWABLE AIR COMPRESSOR	-	-	28,000	-	-	28,000
94	042-8600-533-66-54	WATER R&R / EQUIPMENT	WATER / ROBOTIC SURVEY SYSTEM	35,000	-	-	-	-	35,000
95	042-8600-533-66-55	WATER R&R / SORRENTO PINES W WATERLINE	WATER / SORRENTO PINES WEST 12" WATERLINE	40,000	-	325,000	-	-	365,000
<b>WATER R&amp;R TOTAL</b>				<b>1,178,000</b>	<b>884,500</b>	<b>1,893,500</b>	<b>840,000</b>	<b>1,620,000</b>	<b>6,416,000</b>
96	042-8600-535-66-01	SEWER R&R / BAY STATE SOUTH SEWER	SEWER / BAY STATE SOUTH SEWER VIDEO AND CLEAN	10,000	-	-	-	-	10,000
97	042-8600-535-66-16	SEWER R&R / CR 44 FORCE MAIN	SEWER / CR 44 FORCE MAIN	-	-	50,000	-	380,000	430,000
98	042-8600-535-66-35	SEWER R&R / BATES AVE SEWER	SEWER / BATES AVE PLANT SEWER UPGRADE	-	-	-	20,000	-	20,000
99	042-8600-535-66-43	SEWER R&R / SUBMERSIBLE PUMP	SEWER / LIFT STATION SUBMERSIBLE PUMPS	105,000	105,000	65,000	65,000	65,000	405,000
100	042-8600-535-66-44	SEWER R&R / LIFT STATION CONTROL IMPROVEMENTS	SEWER / MASTER LIFT STATION MOTOR CONTROLS UPGRADE	-	-	-	-	30,000	30,000
101	042-8600-535-66-45	SEWER R&R / EFFLUENT PUMP & MOTOR	SEWER / EFFLUENT PUMP & MOTOR	36,000	36,000	36,000	36,000	36,000	180,000
102	042-8600-535-66-49	SEWER R&R / CRANE TRUCK	SEWER / LIFT STATION CRANE TRUCK	-	-	-	-	115,000	115,000
103	042-8600-535-66-50	SEWER R&R / LIFT STATION CONTROL PANELS	SEWER / LIFT STATION CONTROL PANELS	27,000	30,000	30,000	-	-	87,000
104	042-8600-535-66-59	SEWER R&R / PICKUP TRUCK	SEWER / WASTEWATER PICKUP TRUCK REPLACEMENT	30,000	30,000	30,000	30,000	30,000	150,000
105	042-8600-535-66-62	SEWER R&R / VEHICLES	SEWER / ONE TON UTILITY TRUCK	-	-	-	-	50,000	50,000
106	042-8600-535-66-62	SEWER R&R / VEHICLES	SEWER / SEWER CLEANING TRUCK	-	-	-	390,000	-	390,000
107	042-8600-535-66-63	SEWER R&R / JETTA SYSTEM RENNOVATION	SEWER / JETTA SYSTEM REBUILD	-	-	-	-	96,000	96,000
108	042-8600-535-66-70	SEWER R&R / EASTERN WWTP EXPANSION	SEWER / EASTERN WWTP ROAD RESURFACE	-	79,420	-	-	-	79,420
109	042-8600-535-66-76	SEWER R&R / LIFT STATION GENERATOR	SEWER / LIFT STATION EMERGENCY GENERATOR REPLACEMENT	130,000	130,000	65,000	65,000	65,000	455,000
110	042-8600-535-66-76	SEWER R&R / LIFT STATION GENERATOR	SEWER / BATES AVENUE PLANT GENERATOR OVERHAUL	-	-	-	80,000	-	80,000
111	042-8600-535-66-77	SEWER R&R / LIFT STATION #9 REHAB.	SEWER / LIFT STATION 9 REHABILITATION	510,000	-	-	-	-	510,000
112	042-8600-535-66-81	SEWER R&R / MCCULLOCHS ALLEY SEWER	SEWER / MCCULLOCHS ALLEY SEWER MODIFICATION	180,000	-	-	-	-	180,000
113	042-8600-535-66-84	SEWER R&R / INFILTRATION / INTRUSION	SEWER / INFILTRATION NORTH END PROJECT	150,000	150,000	150,000	150,000	150,000	750,000
114	042-8600-535-66-86	SEWER R&R / MAIN WWTP EXPANSION	SEWER / BATES MAIN WWTP EXPANSION	-	7,000,000	-	-	-	7,000,000
115	042-8600-535-66-88	SEWER R&R / HOLDING POND IMPROVEMENTS	SEWER / HOLDING POND IMPROVEMENTS	615,000	-	-	-	-	615,000
116	042-8600-535-66-89	SEWER R&R / WWTP CHLORIN STA RELOCATION	SEWER / WWTR CHLORINE STATION RELOCATION	223,450	-	-	-	-	223,450
117	042-8600-535-66-95	SEWER R&R / EASTERN PLANT TURBINE	SEWER / EASTERN PLANT TURBINE UPGRADE	-	-	20,000	85,800	-	105,800
118	042-8600-535-66-96	SEWER R&R / OLD EASTERN PLANT DEMOLITION	SEWER / OLD EASTERN PLANT DEMOLITION (BUILT NEW EASTERN PLANT)	-	-	-	118,000	-	118,000
119	042-8600-535-66-98	SEWER R&R / WATER LEGISLATION IMPACT	SEWER / COMPREHENSIVE WATER LEGISLATION	-	100,000	-	-	-	100,000
120	042-8600-535-66-99	SEWER R&R / HEAVY EQUIPMENT	SEWER / FORK LIFT	-	-	-	-	44,000	44,000
121	042-8600-581-70-71	SEWER R&R / DEBT SERVICE / PRINCIPAL	SEWER / SRL DEBT SERVICE PRINCIPAL PAYMENTS	676,100	869,167	8,909,814	922,974	950,152	12,328,207
122	042-8600-581-70-72	SEWER R&R / DEBT SERVICE / INTEREST	SEWER / SRL DEBT SERVICE INTEREST PAYMENTS	243,500	534,822	509,815	484,168	461,079	2,233,384
<b>SEWER R&amp;R TOTAL</b>				<b>2,936,050</b>	<b>9,064,409</b>	<b>9,865,629</b>	<b>2,446,942</b>	<b>2,472,231</b>	<b>12,223,670</b>
<b>WATER &amp; SEWER R&amp;R FUND TOTAL</b>				<b>4,114,050</b>	<b>9,948,909</b>	<b>11,759,129</b>	<b>3,286,942</b>	<b>4,092,231</b>	<b>33,201,261</b>

**City of Eustis**

**Table 26: Five Year Capital Improvement Plan FY 21-22 through FY 25-26 Projects**

Line #	Account Number	Account Description	Project Name	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Five Year Total
<b>STORMWATER UTILITY REVENUE FUND</b>									
123	049-3720-538-60-01	CAP OUTLAY / DIEDRICH ST STORMWATER	STORMWATER / DIEDRICH ST IMPROVEMENTS	-	60,000	-	-	-	<b>60,000</b>
124	049-3720-538-60-02	CAP OUTLAY / STORMWATER CULVERT REPLACEMENT	STORMWATER / CULVERT REPLACEMENT	-	-	220,000	220,000	-	<b>440,000</b>
125	049-3720-538-60-03	CAP OUTLAY / STORMWATER FLOODING CONTROL	STORMWATER / FLOODING CONTROL	-	-	-	-	100,000	<b>100,000</b>
126	049-3720-538-60-04	CAP OUTLAY / STORMWATER MACHINERY EQUIPMENT	STORMWATER / TRACTOR BUSH HOG MOWER	35,000	-	-	-	45,000	<b>80,000</b>
127	049-3720-538-60-66	CAP OUTLAY / CONCRETE CRUSHING	STORMWATER / CONCRETE CRUSHING	-	-	-	45,000	-	<b>45,000</b>
128	049-3720-538-60-69	CAP OUTLAY / PW STREET SWEEPER	STORMWATER / STREET SWEEPER	-	-	-	-	300,000	<b>300,000</b>
129	049-3720-538-60-84	CAP OUTLAY / STEVENS AVENUE STORMWATER	STORMWATER / EAST STEVENS AVE IMPROVEMENTS	-	130,000	-	-	-	<b>130,000</b>
				<b>35,000</b>	<b>190,000</b>	<b>220,000</b>	<b>265,000</b>	<b>445,000</b>	<b>1,155,000</b>
<b>WATER IMPACT FUND</b>									
130	065-8600-533-67-17	CAP OUTLAY / EASTERN HIGH SERVICE PUMP	WATER IMPACT / EASTERN THIRD HIGH SERVICE PUMP	35,000	-	325,000	-	-	<b>360,000</b>
131	065-8600-533-67-35	CAP OUTLAY / NEW WATER SERVICE SETS	WATER IMPACT / NEW WATER METER SERVICE SETS	90,000	90,000	100,000	100,000	100,000	<b>480,000</b>
132	065-8600-533-67-36	CAP OUTLAY / NEW RECLAIMED WATER SERVICE SETS	WATER IMPACT / NEW RECLAIMED WATER METER SERVICE SETS	30,000	30,000	40,000	40,000	40,000	<b>180,000</b>
133	065-8600-533-67-37	CAP OUTLAY / RECLAIMED WATER EXPANSION	WATER IMPACT / RECLAIM WATER MAIN EXPANSION HICKS DITCH RD	-	-	-	-	100,000	<b>100,000</b>
134	065-8600-533-67-38	CAP OUTLAY / SORRENTO PINES RECLAIMED WATER	WATER IMPACT / 12" RECLAIM SORRENTO PINES	150,000	-	-	-	-	<b>150,000</b>
		<b>WATER IMPACT FUND TOTAL</b>		<b>305,000</b>	<b>120,000</b>	<b>465,000</b>	<b>140,000</b>	<b>240,000</b>	<b>1,270,000</b>
		<b>WATER &amp; SEWER TOTAL ALL SOURCES</b>		<b>4,419,050</b>	<b>10,068,909</b>	<b>12,224,129</b>	<b>3,426,942</b>	<b>4,332,231</b>	<b>34,471,261</b>
		<b>TOTAL FY 21-22 through 25-26 CAPITAL PROJECTS</b>		<b>6,909,041</b>	<b>12,738,337</b>	<b>15,034,393</b>	<b>6,125,042</b>	<b>8,172,831</b>	<b>48,979,644</b>
		<b>TOTAL FY21-22 through 25-26 SIGNIFICANT OPERATING EXPENDITURES</b>		<b>401,763</b>	<b>244,293</b>	<b>211,293</b>	<b>371,293</b>	<b>501,293</b>	<b>1,729,935</b>
		<b>GRAND TOTAL CITYWIDE FY 21-22 through 25-26 CAPITAL IMPROVEMENT PLAN</b>		<b>7,310,804</b>	<b>12,982,630</b>	<b>15,245,686</b>	<b>6,496,335</b>	<b>8,674,124</b>	<b>50,709,579</b>

**Five Year Capital Improvement Plan Years 2022-2026  
Substantial Operating Expenditures**

**City of Eustis  
Substantial Operating Expenditures**

Line #	Account Number	Account Description	Project Name	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Five Year Total
<b>GENERAL FUND</b>									
1	001-1360-513-30-31	OPER EXP / PROFESSIONAL SVC	FINANCE / CLEARGOV BUDGET SOLUTIONS	15,263	12,293	12,293	12,293	12,293	64,435
2	001-4910-517-30-34	OPER EXP / OTHER CONTRACTUAL SVC	PW / GENERATOR MAINTENANCE CITYWIDE	30,000	30,000	30,000	30,000	30,000	150,000
3	001-4910-517-30-47	OPER EXP / DEMOLITIONS & CLEANUP	PW / AMERICAN LEGION BUILDING DEMOLITION	35,000	-	-	-	-	35,000
4	001-4930-517-30-46	OPER EXP / REPAIRS & MAINT	PW / LAKE WALK FLOATING DOCK REPAIRS	125,000	-	-	25,000	-	150,000
5	001-7300-572-30-31	OPER EXP / P&R PROFESSIONAL SVC	PARKS & REC / MASTER PLAN	-	-	80,000	-	-	80,000
6	001-7310-572-30-32	OPER EXP / P&R EQUIPMENT	PARKS & REC / COMM. CENTER EQUIPMENT - CHAIRS	18,000	-	-	-	-	18,000
7	001-7310-572-30-32	OPER EXP / P&R EQUIPMENT	PARKS & REC / EUSTIS SERVICE CENTER EQUIPMENT - CHAIRS	-	18,000	-	-	-	18,000
8	001-7310-572-30-42	OPER EXP / P&R LANDSCAPING SERVICES	PARKS & REC / COMM. CENTER LANDSCAPING	20,000	-	-	-	-	20,000
9	001-7310-572-30-46	OPER EXP / P&R REPAIR & MAINTENANCE	PARKS & REC / WOMEN'S CLUB FLOOR RESTORATION	7,500	-	-	-	-	7,500
10	001-7330-572-30-32	OPER EXP / P&R EQUIPMENT	PARKS & REC / STARTING BLOCKS REPLACEMENT	12,000	-	-	-	-	12,000
<b>GENERAL FUND TOTAL</b>				<b>262,763</b>	<b>60,293</b>	<b>122,293</b>	<b>67,293</b>	<b>42,293</b>	<b>554,935</b>
<b>STREET IMPROVEMENTS FUND</b>									
11	013-4130-541-30-31	OPER EXP / PROFESSIONAL SVC	PW / STUDY TO BUILD PAVEMENT CONDITION INDEX	-	-	-	90,000	-	90,000
12	013-4130-541-30-31	OPER EXP / PROFESSIONAL SVC	PW / PAVEMENT ASESSMENT STUDY	-	-	-	120,000	-	120,000
13	013-4130-541-30-31	OPER EXP / PROFESSIONAL SVC	PW / TRAFFIC STUDY / IMPLEMENTATION (MUTCD)	-	85,000	-	-	120,000	205,000
14	013-4130-541-30-46	OPER EXP / REPAIRS & MAINTENANCE	PW / REIMBURSEMENT TO LAKE COUNTY FOR TRAFIC SIGNAL MAINTENANCE	65,000	70,000	75,000	80,000	85,000	375,000
<b>STREET IMPROVEMENTS FUND TOTAL</b>				<b>65,000</b>	<b>155,000</b>	<b>75,000</b>	<b>290,000</b>	<b>205,000</b>	<b>790,000</b>
<b>COMMUNITY REDEVELOPMENT FUND</b>									
15	014-1230-516-30-31	OPER EXP / PROFESSIONAL SVC	PW / PAVEMENT ASESSMENT STUDY	-	-	-	-	180,000	180,000
16	014-1230-516-30-31	OPER EXP / PROFESSIONAL SVC	PW / TRAFFIC STUDY / IMPLEMENTATION (MUTCD)	-	-	-	-	60,000	60,000
<b>COMMUNITY REDEVELOPMENT FUND TOTAL</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>240,000</b>	<b>240,000</b>
<b>WATER &amp; SEWER R&amp;R FUND</b>									
17	042-8400-535-30-31	OPER EXP / PROFESSIONAL SVC	SEWER / SEWER MASTER PLAN	60,000	-	-	-	-	60,000
18	042-8400-536-30-52	OPER EXP / WATER TANK INSPECTION	WATER / TANK INSPECTION	-	15,000	-	-	-	15,000
19	042-8400-536-30-53	OPER EXP / WATER CHEMICAL FEED	WATER / CHEMICAL FEED	14,000	14,000	14,000	14,000	14,000	70,000
<b>WATER &amp; SEWER R&amp;R FUND TOTAL</b>				<b>74,000</b>	<b>29,000</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>145,000</b>
<b>TOTAL FY2021-22 through 20 25-26 SIGNIFICANT OPERATING EXPENDITURES</b>				<b>401,763</b>	<b>244,293</b>	<b>211,293</b>	<b>371,293</b>	<b>501,293</b>	<b>1,729,935</b>



## Glossary

### Fiscal Year 2022 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.

**ACFR:** Annual Comprehensive Financial Report. An annual report that presents the status of the City's financial situation during the past fiscal year. The ACFR 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.

**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.

**Audit:** A financial audit is an objective examination and evaluation of the financial statements of an organization, to make sure that the financial records are a fair and accurate representation of the transactions they claim to represent. The audit can be conducted internally by employees of the organization or externally by an outside Certified Public Accountant firm.

**Balanced Budget:** A balanced budget is a situation in financial planning or the budgeting process where total expected revenues are equal to total planned spending.

**Basis of Accounting:** Timing of recognition for financial reporting purposes when the effects of transactions or events should be recognized in the City's financial statements.

**Basis of Budgeting:** Method used to determine when revenues and expenditures are recognized for budgetary purposes.

**Beginning Fund Balance:** Audited fund balance remaining from the previous fiscal year. These remaining funds are both unexpended appropriations and the previous year's reserves.

**Bonds:** A bond is a fixed income instrument that represents a loan made by an investor to a borrower. Bonds are used by municipalities, states, and sovereign governments to finance projects and operations. Owners of bonds are debtholders, or creditors, of the issuer.

#### **Glossary (Continuation)**

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

**Budget Calendar:** An annual schedule of key dates or milestones 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.

**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.

**City Manager:** A person not publicly elected but appointed by a city council to manage a city.

**Community Development Block Grant:** Grant money received under the Small Cities Community Development Block Grant Program funded by the Department of Housing and Urban Development.

**Community Redevelopment Trust Fund (CRA):** This fund (014) 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.

## **Glossary (Continuation)**

**Culture and Recreation:** Functional classification for expenditures to provide city residents opportunities and facilities for cultural, recreational and educational programs, including parks and recreation.

**Debt Service:** The annual amount of money necessary to pay the interest and principal on outstanding debt.

**Deficit:** The excess of expenditures over revenues during a fiscal year.

**Department:** An organizational unit of the City responsible for carrying out a major governmental function, for example as Public Works.

**Depreciation:** Expiration over time of the service life of fixed assets. The City uses the straight-line method to depreciate fixed assets 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:** This fund (068) 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.

**Fund Balance:** Funds carried over at the end of the fiscal year. It is an accumulation of revenues, the revenue on hand at the beginning of the fiscal year plus revenues received during the year, less expenditures.

**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 purposes.

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

**Fiduciary Fund:** Fiduciary Funds are used in governmental accounting to account for assets that are held in trust for others.

**Fines and Forfeitures:** 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:** This fund (059) 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.

## Glossary (Continuation)

**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 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.

tunnels, drainage systems, water and sewer systems, dams and lighting systems that provide public services.

**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

**General Fund:** The fund (001) 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.

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

**GFOA:** The Government Finance Officers Association.

**Governmental Funds:** Are used to account for activities primarily supported by taxes, grants, and similar revenue sources.

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

**Greenwood Cemetery Trust Fund:** This fund (060) 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:** These funds (Water/Sewer 065,066) are 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, etc.

## Glossary (Continuation)

**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 because 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.

**Major Fund:** Major funds are funds, which revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

**Mill:** Ad valorem (property) tax valuation unit 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 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 resource's measurement focus that modifies the accrual basis of accounting in two ways: 1) revenues are not recognized until they are measurable and available  
2) expenditures are recognized in the period in which governments 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.

## Glossary (Continuation)

**Object Code:** An account to which an expense or expenditure is recorded 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:** Fund (063), revenues are provided by impact fees for parks and recreational projects to serve the public.

**Per Capita Income:** The average annual amount an individual would receive if their city's entire population of income 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 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.

**Proposed Budget:** The budget for the upcoming fiscal year submitted to the City Commission for their consideration. Proposed Budget includes estimated revenues, proposed expenditures and other financing sources and uses which are followed by the Adopted, approved by City Commission Budget. City Manager is responsible for a Proposed Operating Budget.

**Proprietary Fund:** A proprietary fund is used in governmental accounting to account for business activities.

## Glossary (Continuation)

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

**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:** 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:** This fund (010) accounts for the City's share of the one-cent infrastructure sales tax, which is restricted to capital projects.

**Special Assessment:** A compulsory levy imposed on certain properties to defray part or all the cost of a specific improvement or service 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.

## Glossary (Continuation)

**State Revolving Fund (SRF):** Revolving loan fund through the Florida Department of Environmental Protection that provides low cost financing for stormwater and water and sewer projects.

**Stormwater Utility Revenue Fund:** This fund (049) accounts for monthly fees assessed against properties in the City for the provision of stormwater management programs.

**Street Improvement Fund:** This fund (013) is used to accumulate monies received from motor fuel gas tax sources with the sole purpose of maintenance of the streets and rights-of-way 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 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.

**Water and Sewer Fund:** A fund (040) 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:** A fund (042) 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  
2021-22**

**FINANCE DIRECTOR  
MIKE SHEPPARD**

**DEPUTY FINANCE DIRECTOR  
NAILYA (NELLY) HARNISCH**

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