



# *City of Eustis*

## **Adopted Annual Budget Fiscal Year 2024-2025**





# **CITY OF EUSTIS**

## **FISCAL YEAR 2024/25 PROPOSED ANNUAL BUDGET**

### **CITY COMMISSION**

#### **Mayor-Commissioner**

Michael L. Holland

#### **Vice-Mayor-Commissioner**

Emily A. Lee

#### **Commissioners**

Willie Hawkins

Gary Ashcraft

Christine Cruz

#### **City Attorney**

Sasha Garcia





**CITY OF EUSTIS**  
**FISCAL YEAR 2024/25 PROPOSED ANNUAL BUDGET**

**City Manager**  
Thomas Carrino

**Finance Director**  
Lori Carr

**Development Services Director**  
Mike Lane

**Human Resources Director**  
Karen Crouch

**Police Chief**  
Craig Capri

**Fire Chief**  
Michael Swanson

**Public Works Director & City Engineer**  
Rick Gierok

**Library Services Director**  
Ann Ivey

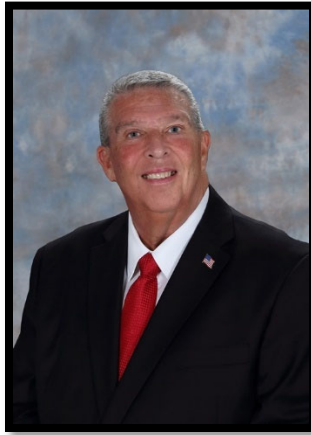
**Parks & Recreation Director**  
Sam Brinson

**Economic Development Director**  
Albert Latimer

**City Clerk**  
Christine Halloran



# CITY OFFICIALS



**Michael Holland**  
Mayor



**Emily A. Lee**  
Vice Mayor



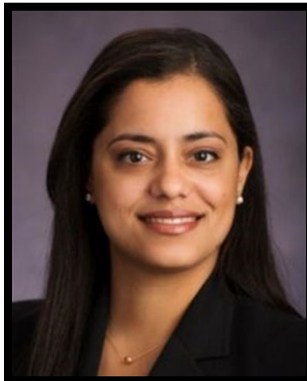
**Gary Ashcraft**  
Commissioner



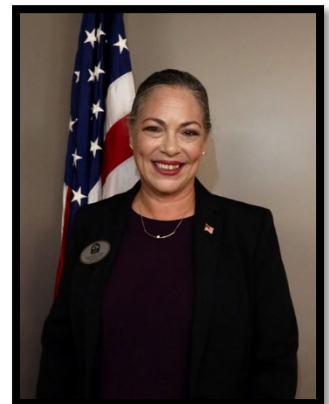
**Thomas Carrino**  
City Manager



**Willie Hawkins**  
Commissioner



**Sasha O. Garcia**  
City Attorney



**Christine Cruz**  
Commissioner









GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
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**City of Eustis  
Florida**

For the Fiscal Year Beginning

**October 01, 2023**

*Christopher P. Morrell*

**Executive Director**



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# INTRODUCTION





# City of Eustis

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

September 19, 2024

Honorable Mayor and City Commissioners:

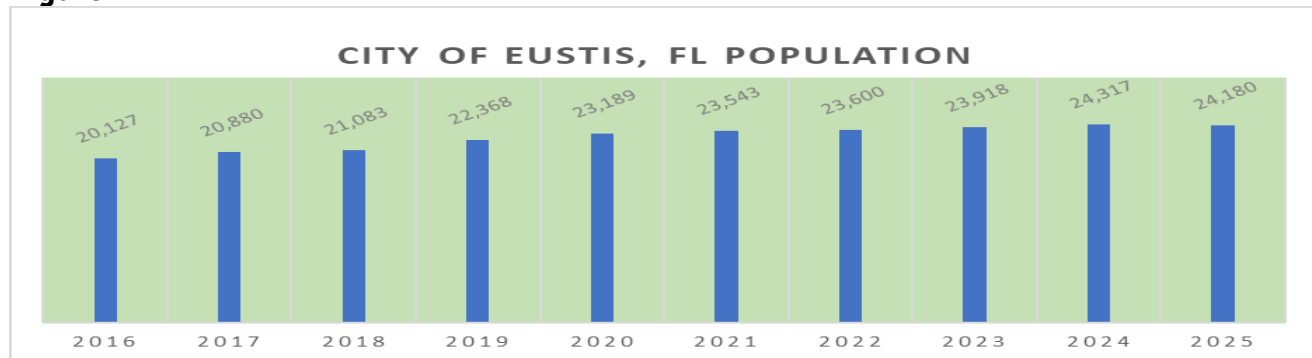
I am delighted to introduce the Adopted Annual Budget for the fiscal year beginning on October 1, 2024, and ending September 30, 2025. This budget is based on my understanding of the Commission's top priorities and the level of service required to fulfill the community's needs. This document represents the culmination of the annual budget process, commencing in March and ending with the final adoption on September 19, 2024. The budget is fully compliant with the mandates of the City Charter, relevant Florida Statutes, the City's Financial Policies, and is aligned with the goals and objectives outlined in the City's Strategic Plan.

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

The expenditure budget of \$66,588,362 (Proposed Budget Summary, page 84 includes the acquisition of public safety vehicles, water and sewer projects, street resurfacing as well as funding for the police and fire pensions. There are several major projects slated for FY 2024/25. The most significant project in the FY 2024/25 budget is the Coolidge utility and road project. This will include engineering/expansion of the Rosenwald Roads – including Coolidge Street from Bates Ave to Getford Ave and the reconstruction of the east/west roadways from Wall St to Getford St within these limits. The final project will include stormwater improvements, sidewalks, lighting, new sewer upgrades, and a new watermain construction to include fire protection. Other significant projects include City-wide street resurfacing and sidewalk maintenance within the community redevelopment area, design and construction for the cemetery and the Ferran Park seawall.

The City continues to experience steady growth, with an increase in population from 20,127 in 2016 to an estimated 24,180 projected in FY 2024/25 with a current growth rate of 5.4% since April 1, 2020 (U.S. Census Bureau data).

**Figure 1:**





In FY 2023/24 the U.S. Economy faced significant economic disruptions and high inflation, which also impacted the economic conditions of the City of Eustis. Despite the challenging and unstable economic environment, the City did achieve economic growth during the period.

Revenue and expense estimates in this budget are based on historical trends with last year's actuals also being taken into account. In FY 2024/25 total revenue estimates increased by \$525,307 (Proposed Budget Summary, page 84) in comparison with the previous year of \$67,048,640. The total expenditure estimates for FY 2024/25 decreased by \$5,313,867 (Proposed Budget Summary, page 84), in comparison with the previous year's adopted budget of \$71,902,229.

The anticipated available balance for the General Fund at the end of FY 2024/25 is projected to be \$11,353,913 (General Fund Summary, page 130). This is an addition to the required reserves of \$6,025,972 (General Fund Summary, page 130). The budgeted expenditures in the General Fund exceed budgeted revenues by (\$595,250). This is primarily due to one-time project costs budgeted in FY 2024/25. The total transfers from the Water and Sewer Revenue Fund to other funds are \$4,933,800, which is the same as it was in FY 2023/24.

According to the Lake County Property Appraiser's Preliminary Tax Roll, new construction in the Eustis economy resulted in an increase in taxable value of \$48,564,676, in comparison with FY 2023/24 of \$27,811,090, a 74.6% increase. The total property taxable value of \$1,622,700,817, reflects an increase of 8.23% over FY 2023/24.

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

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

### **Revenue Sources and Assumptions**

The City of Eustis has 22 separate funds with various sources of revenue. This budget is based on the current millage rate of 7.5810 per \$1,000 taxable valuation. The City has maintained the same millage rate since 2013. This millage rate exceeds the roll-back rate of 7.0340 and has been advertised as a 7.78% tax increase due to increased property values. A home assessed at \$150,000 with exemptions, the roll-back rate of 7.0158 would equate to a decrease of only \$82.05 annually, or \$6.84 per month.

The City of Eustis millage rate compares to the rest of Lake County as follows:

**Table 1:**

Comparative Proposed Tax Rates FY 2024/25			
1. Eustis	7.5810	8. Minneola	5.6000
2. Astatula	7.5000	9. Clermont	5.0600
3. Howey-In-The-Hills	7.5000	10. Mascotte	5.0000
4. Tavares*	7.2500	11. Fruitland Park	3.9134
5. Umatilla	7.1089	12. Lady Lake	3.6510
6. Mount Dora	6.6000	13. Leesburg	3.4752
7. Groveland	5.8000	14. Montverde	2.8300

\* Does not include debt service millage

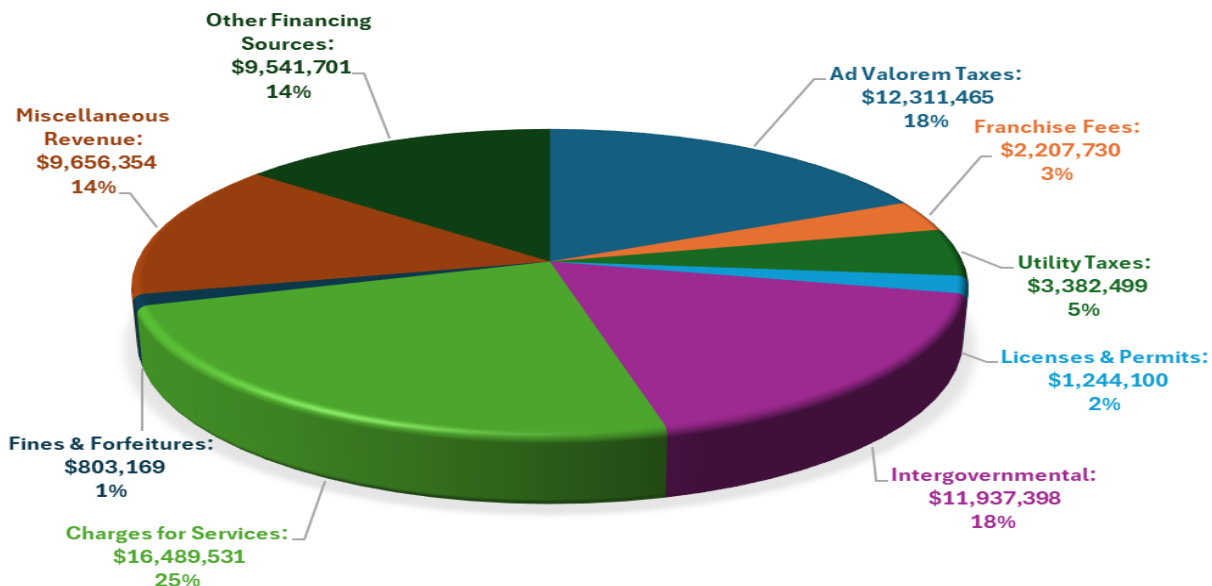
The average Lake County General Fund millage rate is 5.6335, which is 2.27% higher than last year. However, the average Lake County General Fund millage rate is 9.19%. In accordance with the City's financial policies, tax revenues are budgeted at a 95% collection rate.

## City Revenues

Total City revenue includes all funding sources and is projected at \$67,573,947 (Budget summary, page 84). The City's primary revenue sources are derived from Charges for Services, which includes income from Water and Sewer Service Charges, Stormwater fees, and Ad Valorem or Property Taxes. Figure 2 provides the breakdown by type for all projected revenues received by the City.

**Figure 2:**

### FY 2024/25 - Total City Budgeted Revenue - \$67,573,947

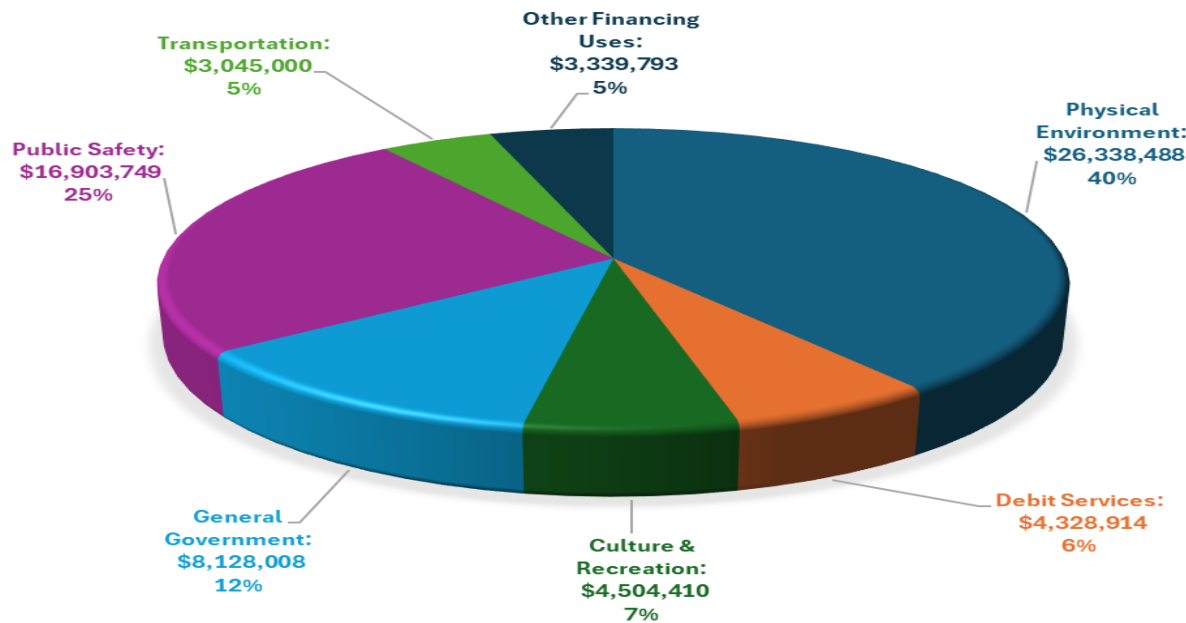


City Expenditures and Fund Reserves

Total City expenditures are budgeted at \$66,588,362. The City’s expenditures are broken down into various categories, each serving a distinct purpose to enhance the community’s well-being (Budget Summary, page 84).

Figure 3:

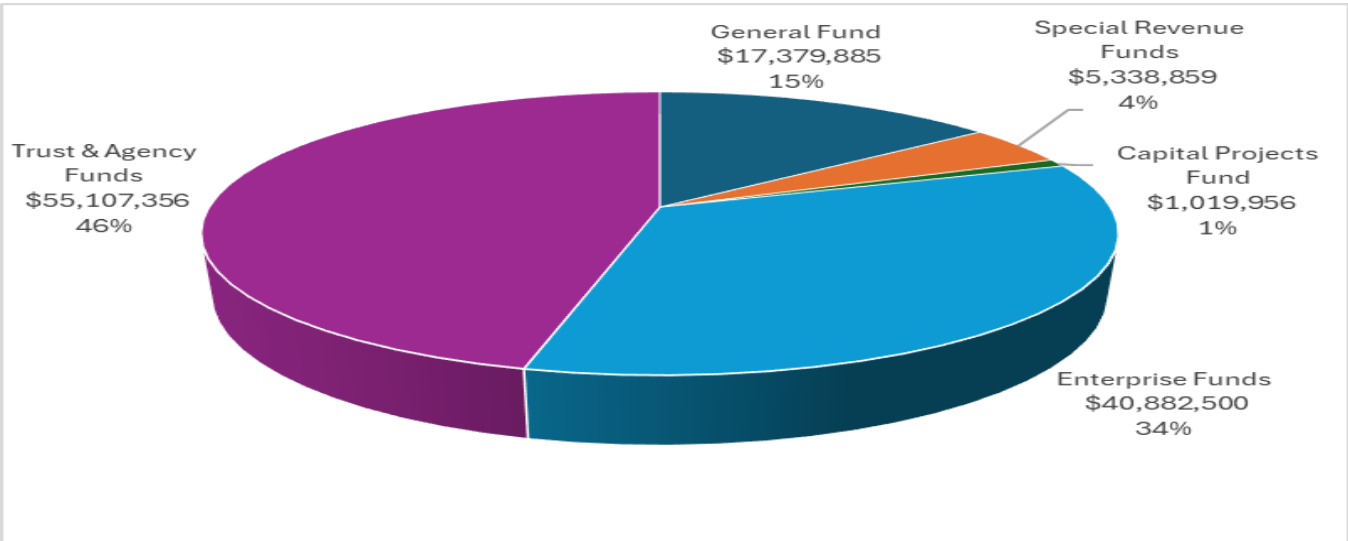
FY 2024/25 Total City Budgeted Expenditures - \$66,588,362



Total City fund balances are budgeted at \$119,728,556. Figure 4 provides information on budgeted reserves by fund (Budget Summary, page 84).

Figure 4:

FY 2024/25 – Total City Budgeted Year End Reserves by Fund - \$119,728,556





The estimated beginning fund balance of all 22 City funds for FY 2024/25 is budgeted at \$118,742,971. Budgeted revenue is \$ \$67,573,947 and budgeted expenditures are \$ \$66,588,362. This results in a total City budgeted ending fund balance of \$119,728,556. Of that amount \$68,029,233 is dedicated by law or policy as reserves, leaving a remaining available undesignated fund balance of \$51,699,323. (Budget Summary, page 84). This allows for a healthy fund balance, as well as ample funding for upcoming utility infrastructure needs as identified in the Capital Improvement Plan. The Capital Improvement Plan for FY 2025 - 2029 is included in the Capital Improvement Section at the end of this budget book.

## Fund Balances and Reserves

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

**Table 2: Fund Balances & Reserves**

Fund Type	Target	FY 24/25 Reserves	Available Fund Balance	Total
General	90 Days	6,025,972	11,353,913	17,379,885
Library Contribution	N/A	-	24,599	24,599
Sales Tax	90 Days	-	1,019,956	1,019,956
Law Enforcement Education	N/A	-	56,404	56,404
Police Forfeiture	N/A	-	56,235	56,235
Street Improvement	90 Days	675,745	(459,712)	216,033
Community Redevelopment	90 Days	956,106	1,208,065	2,164,170
Building Services	90 Days	221,667	2,188,209	2,409,876
Stormwater Utility	90 Days	306,070	105,472	411,543
Water & Sewer	90 Days	5,213,334	15,640,001	20,853,334
Reclaimed Water	90 Days	-	172,839	172,839
Water & Sewer R&R	90 Days	-	19,856,327	19,856,327
Fire Prevention	N/A	-	238,738	238,738
Greenwood Cemetery Trust	N/A	-	238,278	238,278
Police Pension	N/A	26,808,145	-	26,808,145
Fire Pension	N/A	16,372,032	-	16,372,032
Parks & Recreation Impact Fund	N/A	243,196	-	243,196
Law Enforcement Impact Fund	N/A	290,000	-	290,000
Water Impact Fund	90 Days	5,215,560	-	5,215,560
Sewer Impact Fund	90 Days	5,704,385	-	5,704,385
Economic Development	90 Days	(145,144)	-	(145,144)
Library Impact Fund	N/A	142,166	-	142,166
<b>TOTAL</b>		<b>\$68,029,233</b>	<b>\$51,699,323</b>	<b>\$119,728,556</b>

## Anticipated Increases in Expenditures

This year the budget includes the following notable cost increases:

- Cost of Living Adjustments of 5% for all employees, reflecting a total salary increase of \$815,122 (Salary & Benefits Increase/Decrease, page 14). This increase is necessary to retain employees and to reach the State mandated minimum wage of \$15.00/hour by 2026.
- A \$1,000 flat pay increase is included to retain employees and remain competitive. This pay was calculated for all full-time City employees. This results in a total salary increase in FY

2024/25 of \$227,000 (Salary & Benefits Increase/Decrease, page 14).

- FICA payments increased by \$79,722 (Salary & Benefits Increase/Decrease, page 14).
- Police, Fire, FRS and City pension contributions increased by \$341,056.
- Health and life insurance costs increased by 12.9% or \$382,809 (Salary & Benefits Increase/Decrease, page 14).
- The General Liability / Workers Comp. / Property Insurance costs increased by 10% City-wide for a total insurance premium of \$1,207,450 (General Fund Expenditures, page 14).
- The total amount of the Capital Improvement Plan for FY 2024/25 is \$16,869,838. The most significant project in the FY 2024/25 budget is the Coolidge utility, stormwater and road project. This will include engineering/expansion of the Rosenwald Roads – including Coolidge St from Bates Ave to Getford Ave and the reconstruction of the east/west roadways from Wall St to Getford St within these limits. The final project will include stormwater improvements, sidewalks, lighting, sewer upgrades, and a new watermain construction to include fire protection. Other significant projects include City-wide street resurfacing and sidewalk maintenance within the community redevelopment area, design and construction for the cemetery, the Ferran Park seawall, various Parks and Recreation projects, and other Water and Sewer Renewal and Replacement projects.
- The City strives to be a competitive employer in the region with regards to both salaries and benefits. With this goal in mind, the City continually reviews all compensation and internal and external equity decisions. Any pay increase/decrease for the Fire and Police departments must be negotiated by the respective union contract.

**Table 3: Salary & Benefits Increase / Decrease**

Fund	Salary Increase			Benefits Increase/Decrease						TOTAL INCREASE
	COLA 5% Increase	Flat pay \$1,000 Increase	Total Salary Increase in FY 2024-25	FICA Increase	Health Insurance Increase	Empower Pension Plan Increase	FRS Pension Increase/(Decrease)	Police & Fire Pension Increase	Total Benefits Increase in FY 2024-25	
General Fund	579,694	128,800	708,494	54,200	181,395	42,510	2,487	283,401	563,992	1,272,486
Water and Sewer Revenue Fund	159,379	68,000	227,379	17,395	128,166	13,643	(7,359)	-	151,844	379,223
Street Improvement Fund	42,260	19,200	61,460	4,702	43,758	3,688	-	-	52,148	113,608
Stormwater Fund	10,493	4,800	15,293	1,170	7,548	918	-	-	9,635	24,928
Building Department Fund	16,438	5,000	21,438	1,640	20,053	1,286	-	-	22,979	44,417
Community Redevelopment Fund	6,858	1,200	8,058	616	1,887	484	-	-	2,987	11,045
<b>Citywide Total</b>	<b>815,122</b>	<b>227,000</b>	<b>1,042,122</b>	<b>79,722</b>	<b>382,806</b>	<b>62,527</b>	<b>(4,872)</b>	<b>283,401</b>	<b>803,585</b>	<b>1,845,707</b>

## Personnel Changes

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

Table 4:

### Personnel Changes for Last Five Years

Departmental Fund	2020-21		2021-22		2022-23		2023-24		2024-25	
	Full - Time	Part - Time	Full - Time	Part - Time	Full - Time	Part - Time	Full - Time	Part - Time	Full - Time	Part - Time
General Fund:										
City Commission	-	5	-	5	-	5	-	5	-	5
City Manager and City Clerk	7	-	8	2	8	2	10	4	12	3
Finance and Purchasing	11	-	12	-	12	-	12	-	13	-
Development Services	5	-	4	-	4	-	4	-	5	-
Human Resources	3	-	3	-	3	1	4	-	4	-
Police	55	3	55	3	62	5	63	8	51	3
Fire	26	-	32	-	32	-	34	-	32	2
Public Works	12	-	12	-	13	-	16	-	16	-
Library	11	3	11	2	11	2	12	3	11	6
Parks and Recreation	12	3	14	5	11	12	11	33	10	28
<b>Total General Fund</b>	<b>142</b>	<b>14</b>	<b>151</b>	<b>17</b>	<b>156</b>	<b>27</b>	<b>166</b>	<b>53</b>	<b>154</b>	<b>47</b>
Building Services Fund:										
Development Services	2	-	2	-	3	-	4	-	5	-
<b>Total Building Services Fund</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>5</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	-	2	-	2	-
Street Maintenance and Construct	9	-	7	-	7	-	7	-	7	-
Lawn Mowing	5	-	5	-	5	-	5	-	5	-
Tree Services	-	-	-	-	-	-	-	-	-	-
<b>Total Street Improvement Fund</b>	<b>20</b>	<b>-</b>	<b>18</b>	<b>-</b>	<b>18</b>	<b>-</b>	<b>19</b>	<b>-</b>	<b>19</b>	<b>-</b>
Water and Sewer Revenue Fund:										
Public Utilities	16	-	16	-	20	-	21	-	22	1
Water	23	-	24	-	22	-	26	-	20	2
Wastewater	18	-	17	-	17	-	17	-	19	-
<b>Total Water and Sewer Fund</b>	<b>57</b>	<b>-</b>	<b>57</b>	<b>-</b>	<b>59</b>	<b>-</b>	<b>64</b>	<b>-</b>	<b>61</b>	<b>3</b>
Stormwater Utility Fund:										
Administration	-	-	-	-	-	-	-	-	3	-
Street Sweeping and Drainage Maintenance	4	-	4	-	4	-	4	-	4	2
<b>Total Stormwater Utility Fund</b>	<b>4</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>7</b>	<b>2</b>
<b>City Total</b>	<b>225</b>	<b>14</b>	<b>232</b>	<b>17</b>	<b>240</b>	<b>27</b>	<b>257</b>	<b>53</b>	<b>246</b>	<b>52</b>



As the City continues to grow, some City departments have planned to expand City services in FY 2024/25. Eleven new full-time positions have been budgeted:

1. City Manager – Assistant City Manager
2. Finance – Deputy Finance Director
3. Parks & Recreation – Maintenance Worker – three positions
4. Parks & Recreation – Aquatics Deputy
5. Public Works – Maintenance Worker II (Street Improvement)
6. Public Works – Sign Shop Foreman (Street Improvement)
7. Water & Wastewater – Maintenance Worker – two positions
8. Water & Wastewater – Operator Trainee (Wastewater)

A total of 246 full-time positions and 52 part-time positions have been budgeted in FY 2024/25.

### **General Fund Budget Analysis**

The General Fund budget (Fund 001) is based on a beginning fund balance of \$17,975,135. Total General Fund expenditures of \$27,148,773 and restricted and reserved amounts of \$6,025,972 leave a remaining available balance of \$11,353,913, and a total fund balance of \$17,379,885 (General Fund Summary, page 130). Total expenditures include allocations to General Government \$6,254,104, Public Safety \$12,197,857, Physical Environment \$1,918,899, Culture & Recreation \$3,456,885, and Non-departmental expenditures \$3,321,028. Non-departmental expenditures include fund transfers \$1,741,578, contingency funds \$342,000, insurance \$1,207,450, and organizational grants \$30,000 (General Fund Expenditures, page 134).

Budgeted operating expenditures slightly exceed budgeted operating revenues. This leads to the use of Fund Balance for some capital projects in the General Fund, resulting in a balanced budget. A transfer of \$2,300,000 is received from the Water and Sewer Fund for administrative costs. Approximately 49.94% of the General Fund expenditures are budgeted for Public Safety to fund the Police and Fire Department operations.

Total General Fund revenues are anticipated to be \$26,553,523 (General Fund Summary, page 130). Figure 5 below shows the revenue source breakdown for the General Fund. Of all the General Fund revenues, the most significant amount of revenue comes from current and delinquent ad valorem taxes and is budgeted at \$12,311,465 (46.36%), followed by Intergovernmental revenue at \$3,242,500 (12.21%), and Utility Taxes of \$3,382,499 (12.74%). Other General Fund revenues are provided by Other Financing Sources of \$2,318,765 (8.73%), Franchise Fees of \$2,207,730 (8.31%), Miscellaneous revenues of \$1,511,889 (5.69%), and Charges for Governmental Services of \$1,020,606 (3.84%). The remaining 1.86% of revenue is comprised of Fines and Forfeitures, and Licenses and Permits in the amount of \$493,169.

**Figure 5:**

**FY 2024/25 General Fund Budgeted Revenue - \$26,553,523**  
**Where Do City General Fund Revenues Come From?**

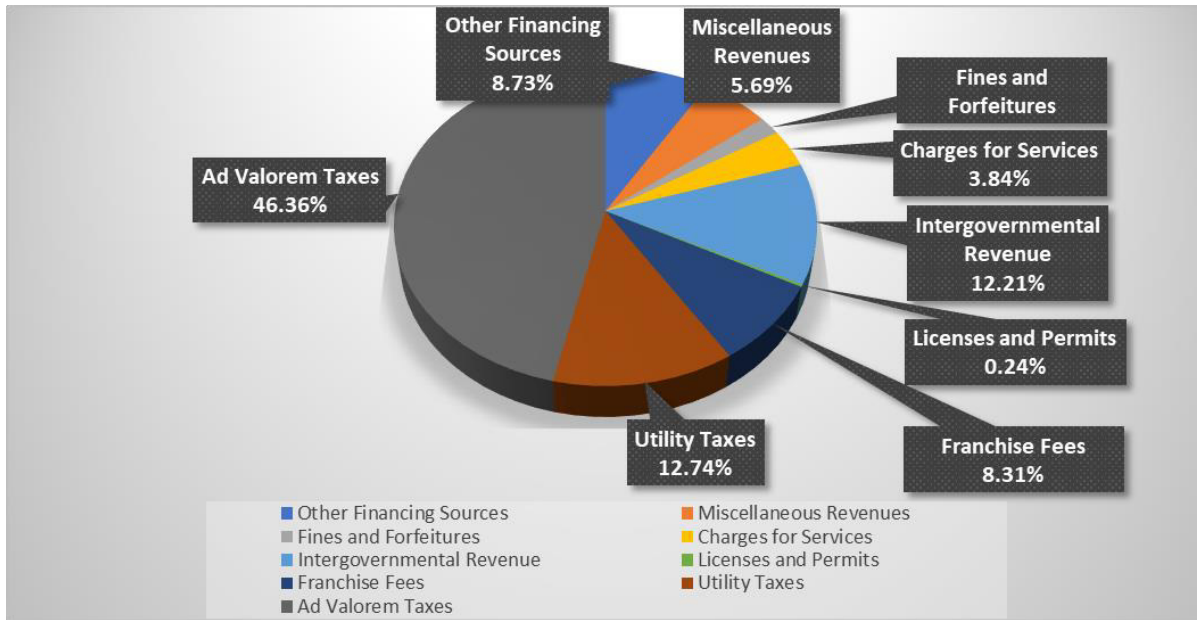
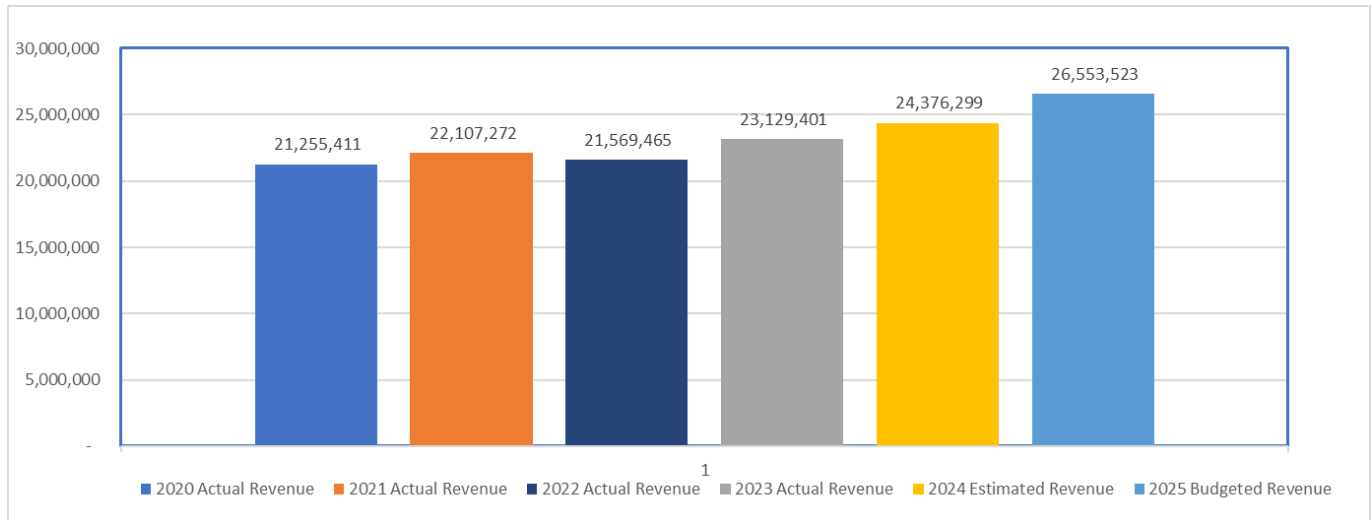


Figure 6 below portrays the General Fund revenue trend over the last five years.

**Figure 6:**

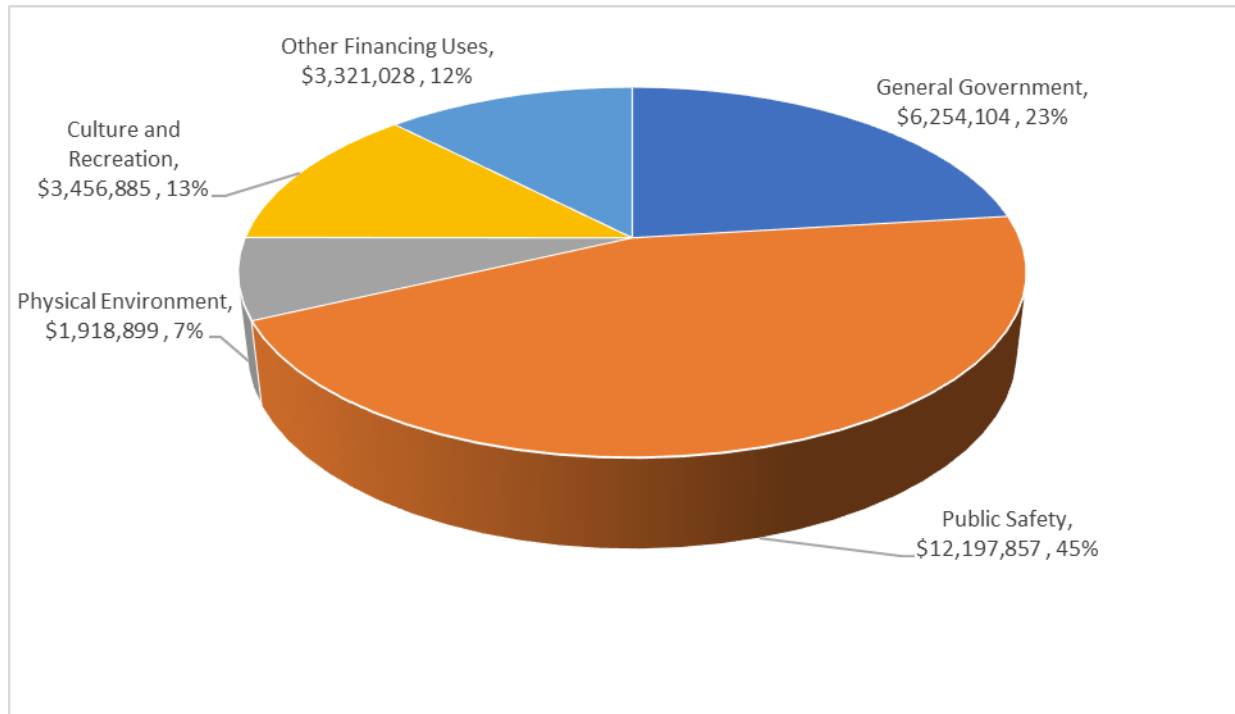
**Five-Year General Fund Revenue Trend**  
**FY 2019/20 to FY 2024/25 Revenue**



General Fund expenditures are anticipated to be \$27,148,773 (General Fund Summary, page 130). See Figure 4 below for expenditure breakdown for the General Fund. The most substantial allocation of expenditures in the General Fund is for Public Safety (44.93%), followed by General Government (23.04%) which includes salaries for City employees and all operational expenses. Other General Fund expenditures are for Other Financing Uses (12.23%) which includes City contingencies, liability insurance, union negotiations implementation, unemployment compensation, and related expenses, Culture and recreation (12.73%) and Physical Environment (7.07%) of General Fund budgeted expenditures.

**Figure 7:**

**FY 2024/25 General Fund Budgeted Expenditures - \$27,148,773**  
**What are General Fund Expenditures?**



**Figure 8:**

**Five-Year General Fund Expenditure Trend**  
**FY 2019/20 to FY 2024/25 Expenditures**

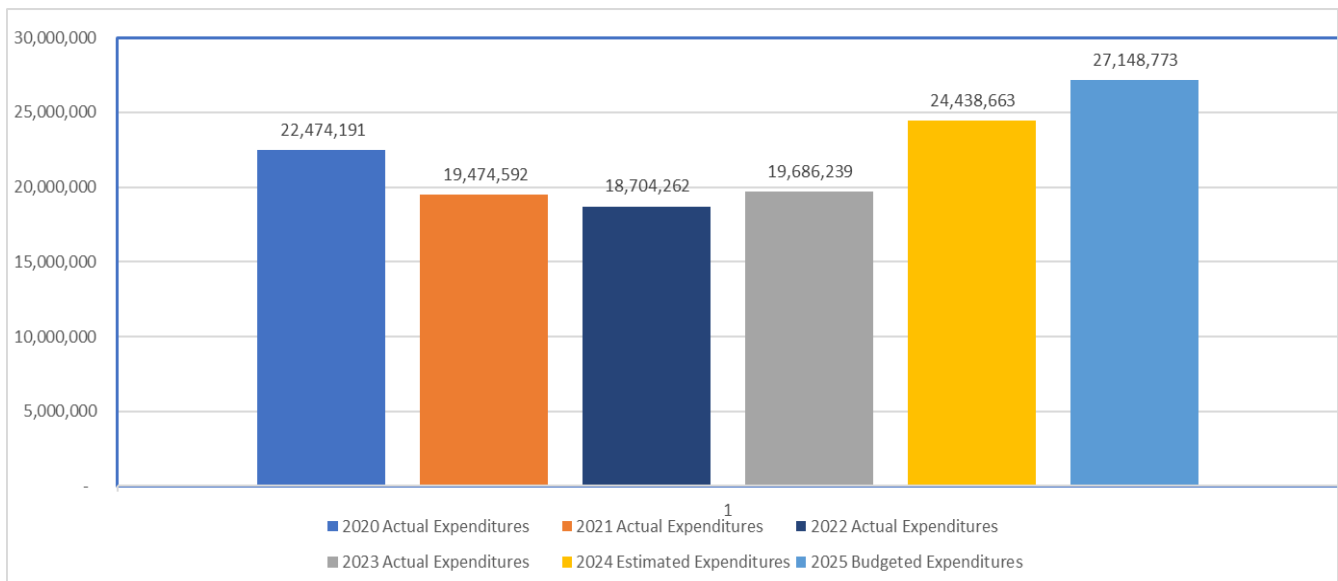


Figure 9 illustrates how General Fund revenues are spent, based on the summary figures found in the Budget Overview Section.

**Figure 9:**

**FY 2024/25 General Fund Budgeted Expenditures \$27,148,773**  
**Where will General Fund Revenue Will be Spent?**



**Street Improvement Fund Budget Analysis**

The Street Improvement Fund (Fund 013) includes 19 employees. Revenues are received from various sources. The major funding source is the Local Option Gas Tax. The revenues have increased incrementally over the past several years due to a change in the distribution formula. The total revenue of this fund is \$2,167,000 (Street Improvement Summary, page 245) or 2.66% higher than the estimated FY 2023/24 revenue. This does include \$50,000 for street light reimbursement from the State, a General Fund transfer of \$845,000, and a Stormwater Fund transfer of \$260,000 (Street Improvement Summary, page 245).

Total expenditures for the Street Improvement Fund are \$ 2,702,980. Budgeted expenditures exceed budgeted revenue by \$535,980 and an ending budgeted fund balance of \$216,032 (Street Improvement Summary, page 245). A healthy balance has continued for several years. However, this year there is an increase in budgeted projects, which has reduced the fund balance. Traditionally, transfers from the General Fund have supported the Street Improvement Fund.

The Street Improvement Fund previously reduced expenditures by outsourcing tree-trimming services and will continue to monitor the success of this program. During this next fiscal year, the City may increase fund transfers and allocations, and/or additional service reductions to balance the revenues and expenditures in this fund.



The Street Improvement Fund provides the following services:

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

### **Water and Wastewater Fund Budget Analysis**

The Water and Sewer Fund (Fund 040) has a total revenue budget of \$15,526,125 with a projected beginning fund balance of \$21,081,937. The budget includes total expenses of \$15,754,728 as well as the required 90-day operating reserves of \$3,612,716, leaving a remaining fund balance of \$20,853,334 (Water & Wastewater Summary, page 273). This will allow the City to continue with on-going capital improvement and infrastructure needs. Revenue sources include water and wastewater sales, reclaimed water sales, and water and sewer sales to RedTail and Sorrento Springs. The fund has operating expenses of \$9,727,278 and non-operating expenses of \$6,027,450 which includes capital items, inter-fund transfers, general liability and property insurance, and debt service (Water & Wastewater Expenses, page 276).

The Water and Sewer Fund includes the Deputy Director of Public Works for Utilities, the Water Superintendent, Utility Supervisor and several utility operators and maintenance workers. There are 20 positions in Water, 19 in Wastewater, and 22 in Utility Administration which includes Customer Service and meter reading services.

During FY 2023/24 the City contracted for a new five-year rate study. The study is being performed to ensure that the City maintains rates sufficient to cover normal operations, renewal and replacement of infrastructure needs, adequate expansion of the system to accommodate growth, and protection to bondholders to make necessary debt payments. New water and wastewater rates went into effect in August 2024.

The City's Water and Wastewater Utility provides the following services:

- Water service to approximately 12,535 customers, supplying over 3.50 million gallons of water per day
- Maintenance and repair of 183+ miles of water main
- Maintenance and repair of 121 miles of sanitary sewer lines
- Over 12,619 monthly bills for various services
- Over 15,735 meters read per month

### **Stormwater Fund Budget Analysis**

Stormwater utility fees provide the major source of funding for the Stormwater Utility Fund. Other minimal revenue sources include interest earnings. The estimated beginning fund balance is \$709,824. Budgeted revenue for FY 2024/25 is \$926,000. Operating expenditures are budgeted at \$1,224,281, leaving a fund balance of \$411,543. This amount covers the required reserves of \$306,070 (Stormwater Summary, page 268).

The Stormwater Fund includes 4 full-time employees and is responsible for street sweeping and drainage maintenance. The Stormwater Fund transfers \$260,000 (Stormwater Summary, page 268) to the Street Improvement Fund.

In the upcoming year the City will include a recommendation for utilizing automatic increases to the stormwater rates each year. It has been over a decade since stormwater rates were increased.

Current monthly rates are \$6 for residential and \$12 for commercial consumers. This fund is unsustainable with current rates.

### **Additional Points of Interest**

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

1. Economic Development Incubator:

- a) During FY 2022/23, the City established a collaborative business incubator project with Lake County, the University of Central Florida, and MEGA Properties. This agreement empowers the City's Economic Development Department to extend assistance to emerging businesses, startups, and entrepreneurs, fostering the creation of new jobs and promoting economic expansion within the City. The incubator framework facilitates valuable networking prospects, host events, and conduct workshops aimed at cultivating robust business relationships and fostering a supportive entrepreneurial ecosystem.
- b) Over a span of three years, the City will receive \$450,000 from Lake County to facilitate this initiative. This grant from Lake County helps contribute to the successful execution of the program. The operation of the incubator is facilitated by the University of Central Florida Research Foundation (UCFRF), which plays a significant role in its administration.

2. Greenwood Cemetery:

- a) The City has budgeted funding in FY 2024/25 for cemetery improvements to include design and construction of landscaping and grounds beautification.
- b) Annual revenues are budgeted at \$18,275 (Greenwood Cemetery, page 323).
- c) The current required reserve balance is \$238,278.
- d) The General Fund's annual operating expenditure for the cemetery is \$43,860.
- e) In FY 2022/23, the City Commission modified the fee structure.

3. Community Events:

- a) The budget includes \$1,115,119 (CM Events & Tourism Expenditures, page 146) in expenditures for a wide array of City events, festivals, activities, and celebrations, which will attract visitors and help provide economic stimulation within the City. The City funds most of all events with a small amount raised by sponsors.
- b) Several City departments, including Fire, Police, Parks and Recreation, and Public Works incur the time and overtime costs for these events which are absorbed into the respective departmental budgets.

4. Parks & Recreation:

- a) The annual operating budget for the department is \$2,324,386 (Parks & Recreation Expenditures, page 213). Capital outlay for Parks and Recreation is \$395,000 in the General Fund with an additional capital outlay of \$783,000 in the Capital Improvement Projects budget in the Sales Tax Capital Projects Fund (Capital Projects Parks & Recreation, page 229).

5. Additional information can be found on the City's website: <https://www.eustis.org/> and the City's Facebook page: <https://www.facebook.com/CityofEustis>.

## **The Fiscal Year 2023/24 Significant Events and Accomplishments**

It is projected that General Fund expenditures for FY 2023/24 will come in under budget. A significant amount of savings is attributed to position vacancies. Additionally, each department has limited expenditures as much as possible. Other major accomplishments include the following:

1. The City Commission formally re-elected Commissioner Michael Holland to serve as Mayor and re-elected Commissioner Emily Lee to serve as Vice Mayor for the City of Eustis. Holland and Lee will serve in their respective roles through December 2024.
2. Implemented the School Zone Safety Camera program, the first City in the State of Florida to implement this program.
3. Achieved the Distinguished Budget Award from the Government Finance Officers Association (GFOA) for the FY 2022/23 Budget, maintaining this recognition for nine consecutive years.
4. Completed the City's annual audit with no management comments from the auditors; applied for the Certificate of Achievement for Excellence in Financial Reporting from the GFOA the 35th consecutive year, based on the audit ending September 30, 2023.
5. Finalized FEMA documentation for Hurricane Irma.
6. Implemented a Collections division within the Customer Service department significantly reducing delinquency and same day disconnection/reconnections.
7. Improvements for Corey Rolle Field which should be completed before the end of the fiscal year.
8. Installed playgrounds at Selleen and Sunset Island Parks.
9. Experienced a 50% increase in participation in Summer Camp programs.
10. The Fire Department maintained full ALS service within Eustis City limits and maintained the City's ISO rating.
11. Information Technology assisted with the migration to the Lake County Sheriff's Office for their CAD.
12. Information Technology completed the CISA audit with the Department of Homeland Security and has already implemented a significant number of recommendations.
13. City Events coordinated the 8-day celebration of Georgefest which included the Miss Eustis and Miss Georgefest scholarship programs. Achieved record-breaking attendance with over 26,000 people in Downtown Eustis over the course of the event.
14. The City's Hometown Celebration had more than 10,000 people in Ferran Park the night of the fireworks celebration, breaking another record.
15. Development Services revised the departments applications and added links to the Department's web page to allow for easier access to the County's GIS system.
16. Development Services and the City Clerk coordinated a large-scale project to digitize many of the City's files dating back to the 1970's.
17. Public Works began and/or completed several large projects including the McDonald Avenue gravity sewer main project, Lift Station # 9 rehab, South Grove Street water main upsizing, Grand Island WTP fuel tank, Easter WWTF permit renewal, Bates Avenue WWTP expansion, completion of a significant number of City sidewalks, street resurfacing, roof replacement on the Clifford House, documentation of GPS coordinates of all City amenities to name but a few.

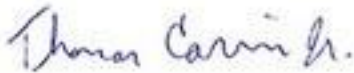
Additional projects for the upcoming year include, but are not limited to, the Coolidge utility and road project which ultimately will include stormwater improvements, sidewalks, lighting, new sewer upgrades and a construction of a new watermain to include fire protection. Other projects

include an extension of the City's reclaimed water distribution system, ongoing promotion of the City via community festivals and events, and continued evaluation of operational efficiency and fiscal stability measures.

Based on Commission input at several budget workshops, staff has revised the budget accordingly and incorporated final revenue and expenditure estimates. The FY 2024/25 budget provides the basis for all activities throughout the year in accordance with the direction of the City Commission to make the City of Eustis the best possible place to live, work, and play.

I want to express my appreciation and thank the City Commission and the staff for all the hard work and commitment to creating the financial plan for the next fiscal year. I look forward to working with the City Commission to implement the FY 2024/25 City of Eustis Budget on behalf of our citizens. Thank you to all the dedicated employees of the City and the citizens that we serve.

Respectfully submitted,

A handwritten signature in blue ink that reads "Thomas Carrino".

Thomas Carrino, City Manager



## City of Eustis

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

### **A Glimpse into History:**

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

### **Lakeside Paradise:**

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

### **Outdoor Recreation Haven:**

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

### **A Hub of Arts and Culture:**

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

### **Community Festivals and Events:**

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



Several of the City's major annual events are:

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

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

*Light-up Eustis:* Light-up Eustis is a festive event that ushers in the holiday season with joy and merriment. Usually held in December, it features an appearance by Santa Claus himself, spreading holiday cheer to all who attend.

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

### **Diverse Dining Scene:**

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

### **Education and Learning:**

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

The City has established a collaborative business incubator project with Lake County, The University of Central Florida and MEGA Properties. This allows the City to extend assistance to emerging businesses, startups, and entrepreneurs, fostering the creation of new jobs and promoting economic expansion within the City. The incubator framework facilitates valuable networking prospects, host events, and conduct workshops aimed at cultivating robust business relationships and fostering a supportive entrepreneurial ecosystem. The operation of the incubator is facilitated by the University of Central Florida Research Foundation (UCFRF), which plays a significant role in its administration.

### **Progressive Growth and Development:**

Eustis cherishes its heritage, but it also looks toward the future with a vision for growth and progress while maintaining its unique charm. City government and community leaders work hand in hand to ensure sustainable development that respects the natural beauty and historical significance of the area. Eustis boasts a dynamic business community that supports local entrepreneurs and encourages economic growth. The City's welcoming business environment and strong sense of community make it an attractive destination for startups and established ventures alike. The City has a diverse economy with businesses and industries in agricultural technology, food products,

graphics, forest products, manufacturing and regional transportation. It is a welcoming atmosphere for entrepreneurship, small business, light manufacturing, sustainable technology, protection of the environment and further development of the arts community as a viable business niche. A few of the major businesses located in or near Eustis include Florida Food Products, Burke Flooring, Service Trucking, Central Florida Counterbore & Diesel, Valensa/U.S. Nutraceuticals, AgriStarts and Lulu Candles. New businesses and revitalized areas add to the City's economic vibrancy while preserving its small-town charm.

### **Thriving Community Spirit:**

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

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

### **City Services:**

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

### **City Transportation:**

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

### **City Achievements and Recognitions:**

Over the last several years, Eustis has received awards in acknowledgment of various accomplishments.

In 2024, the City's Georgefest Festival was recognized as the best festival in the area by *Lake & Sumter Style Magazine*. This is voted on by the public.

In 2024, the Florida Festivals & Events Association (FFEA) announced the winners of its annual SunSational Awards during their 28th annual convention and tradeshow. The Program recognizes members' innovation, individuality and creative collaboration. The City's Events and Tourism Department was proudly recognized in nine different categories.

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

In 2023, the City was awarded the Distinguished Budget Presentation Award. Eustis proudly continued its nine-year streak of receiving the Distinguished Budget Presentation Award. This honor showcased the City's excellence in financial planning and budgeting, exemplifying its prudent approach to resource management.

In 2022, the City was awarded the Certificate of Achievement for Excellence in Financial Reporting for the 35th consecutive year. The City has applied for the Award for the FY 2022/23.

### **City Population:**

Eustis is home to a diverse and dynamic population that embraces residents from all walks of life. From young families to retirees, professionals to artists, Eustis attracts individuals seeking a place where a small-town feel coexists with modern amenities. As the City's charm becomes increasingly well-known, more individuals and families are drawn to call Eustis their home. Currently, Eustis supports a population of more than 24,180 residents, with a median age of 40.90 years as well as median household income of \$59,941. 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 in the State of Florida. The residents of Eustis are proud of their special City with its many examples of dedicated work by countless volunteers, boards and staff who devote their time and talents to making this town one that is abundant in charm, history, culture, and promise for the future.

### **A Place to Call Home:**

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



**Table 5:**

**Last Ten Years  
Education**

Year	Population <sup>(3)</sup>			% Increase Consumer Price Index (1)	Medican Age (5)	Eustis School Information Enrollment (2) and Grading (4),(6)				
	Eustis	County	% of City			School Enrollment	Eustis Heights Elementary	Eustis Elementary	Eustis Middle	Eustis High
2014-15	19,432	315,690	6.26%	0.33	42.00	4,725	C	C	B	B
2015-16	20,127	325,875	6.28%	0.70	41.80	4,663	C	C	C	C
2016-17	20,880	335,396	6.20%	1.30	40.80	4,645	C	B	C	C
2017-18	21,083	346,017	6.10%	1.30	40.40	4,413	C	B	C	C
2018-19	22,368	367,118	5.80%	2.00	41.40	3,529	C	C	C	C
2019-20	23,189	377,516	5.69%	1.40	40.50	3,480	C	C	C	C
2020-21	23,543	380,381	6.19%	7.50	40.75	3,652	C	C	C	C
2021-22	23,600	390,290	6.05%	7.50	40.75	3,869	C	C	C	C
2022-23	23,918	410,026	5.83%	4.90	40.80	4,025	B	B	C	B
2023-24	24,180	414,749	5.83%	4.10	40.90	4,021	C	C	C	C

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

**Table 6:**

**Demographic and Economic Statistics**  
**Last Ten Years**

<b>Per Capita Income <sup>(1)</sup></b>							
<b>Year</b>	<b>Florida</b>	<b>Lake</b>	<b>Orange</b>	<b>Seminole</b>	<b>Sumter</b>	<b>Marion</b>	<b>Volusia</b>
2014-15	29,888	26,454	29,005	32,664	36,296	23,187	27,207
2015-16	30,492	27,603	29,060	33,748	32,703	23,891	27,781
2016-17	31,119	28,322	30,300	35,127	33,879	26,341	28,388
2017-18	31,927	28,374	30,371	35,848	34,047	26,099	29,622
2018-19	32,887	30,277	31,433	37,370	39,187	27,033	29,623
2019-20	32,848	29,426	31,409	41,428	35,879	26,990	29,859
2020-21	33,850	33,638	32,205	40,800	36,780	27,025	29,620
2021-22	34,950	33,899	32,750	40,950	37,890	27,550	30,200
2022-23	35,216	33,968	33,498	41,100	39,922	28,969	32,231
2023-24	40,278	36,280	41,019	44,616	46,897	30,717	36,803
<b>Median Household Income <sup>(2)</sup></b>							
<b>Year</b>	<b>Florida</b>	<b>Lake</b>	<b>Orange</b>	<b>Seminole</b>	<b>Sumter</b>	<b>Marion</b>	<b>Volusia</b>
2014-15	51,306	51,112	54,732	61,589	55,396	43,218	45,511
2015-16	53,336	54,285	54,690	65,319	58,128	41,957	48,331
2016-17	54,184	53,509	56,430	66,799	56,378	45,795	48,915
2017-18	54,852	53,589	59,650	68,693	54,872	45,384	51,274
2018-19	56,467	53,040	63,461	70,190	60,287	49,576	53,766
2019-20	57,703	55,792	61,416	70,297	59,618	46,587	52,407
2020-21	57,890	56,184	61,750	70,350	60,120	47,240	52,890
2021-22	59,780	58,350	63,600	71,560	61,860	49,460	54,770
2022-23	61,777	60,013	65,784	73,002	63,223	50,808	56,786
2023-24	69,303	67,559	72,324	80,550	73,391	54,190	64,857

(1) source US Census Bureau <https://data.census.gov/all?q=per%20capita%20income>

(2) source US Census Bureau <https://www.census.gov/programs-surveys/ces.html>



**Table 7:**

**Demographic and Economic Statistics  
Last Ten Years**

Cost of Living Index Lake and Surrounding Counties (5)							Unemployment Lake and Surrounding Counties (4)					
Year	Lake	Orange	Seminole	Sumter	Marion	Volusia	Lake	Orange	Seminole	Sumter	Marion	Volusia
2014-15	96.33	99.78	98.72	94.19	93.43	94.75	5.10	4.70	4.60	6.80	6.10	5.50
2015-16	96.99	100.46	99.03	94.83	94.41	95.33	4.80	4.30	4.30	6.90	6.00	5.10
2016-17	97.23	100.71	99.28	95.07	93.29	95.57	3.40	3.10	3.00	4.80	4.10	3.70
2017-18	97.38	100.87	99.44	96.03	93.88	95.72	3.40	2.60	2.60	4.30	3.60	3.20
2018-19	97.52	100.85	99.30	96.49	93.59	95.73	2.90	2.70	2.70	4.10	3.50	3.20
2019-20	97.80	101.13	99.58	95.74	93.37	96.00	7.40	9.80	6.00	5.70	5.30	5.90
2020-21	100.30	104.10	102.56	98.62	96.17	98.88	4.30	5.00	3.80	5.50	4.10	4.30
2021-22	101.50	105.20	104.60	98.90	97.20	99.70	4.10	4.80	3.60	5.20	4.00	4.00
2022-23	103.20	109.50	107.10	99.90	98.00	99.80	2.40	3.00	2.40	3.80	2.80	2.90
2023-24	100.70	106.00	105.70	97.90	87.00	94.90	3.70	3.40	3.30	4.70	4.40	3.90

Population Growth Rate Lake and Surrounding Counties (3)						
	Lake	Orange	Seminole	Sumter	Marion	Volusia
2021-22	7.54	6.39	4.15	6.81	3.94	3.96
2022-23	8.40	7.31	4.26	7.16	4.17	4.23
2023-24	8.00	4.40	3.40	19.70	7.50	5.40

(3) Source: Office of Economic & Demographic Research <http://edr.state.fl.us/Content/area-profiles/county/index.cfm>

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

(5) Source: [bestplaces.net/cost\\_of\\_living/florida](http://bestplaces.net/cost_of_living/florida)

**Table 8:**

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

Taxpayer	2014			2023			\$	%
	Total Taxable Value	Rank	Percent of Total Taxable Valuation	Total Taxable Value	Rank	Percent of Total Taxable Valuation	Total Taxable Valuation FY 2013/14 - FY2022/FY23	Total Taxable Valuation FY 2013/14 - FY2022/FY23
Bre Tarpon Eustis Village LLC	\$ 11,231,074	2	1.62%	-		0.00%	Not Currently Top 10	N/A
Sprint/Embarq- Florida Inc.	\$ 6,993,900	5	1.01%	-		0.00%	Not Currently Top 10	N/A
Florida Food Products	\$ 9,340,576	3	1.35%	\$ 29,546,844	1	2.12%	\$ 20,206,268	216.33%
Duke (Progress) Energy	\$ 15,245,487	1	2.20%	\$ 23,476,426	2	1.69%	\$ 8,230,939	53.99%
MHC Southern Palms LLC	\$ 8,101,017	4	1.17%	\$ 13,448,370	4	0.97%	\$ 5,347,353	66.01%
SUSO 4 North Branch LP	\$ -		0.00%	\$ 16,415,325	3	1.18%	Not Previously Top 10	N/A
MHC Haskett Village LLC	\$ 4,382,546	6	0.63%	\$ 7,550,820	7	0.54%	\$ 3,168,274	72.29%
CIT Technology Financing Services	\$ -		0.00%	-		0.00%	Not Currently Top 10	N/A
Boukalis Development	\$ -		0.00%	\$ 7,726,820	6	0.55%	Not Previously Top 10	N/A
HTG Valencia LLC	\$ -		0.00%	\$ 7,957,740	5	0.57%	Not Previously Top 10	N/A
MSC Eustis LLC	\$ -		0.00%	\$ 6,889,338	10	0.49%	Not Previously Top 10	N/A
Tanglewood Eustis Holdings LLC ET AL	\$ -		0.00%	\$ 6,909,895	9	0.50%	Not Previously Top 10	N/A
Eustis Plaza, Inc.	\$ 3,540,743	9	0.51%	-		0.00%	Not Currently Top 10	0.00%
Eustis Square One LLC	\$ 4,690,448	7	0.68%	-		0.00%	Not Currently Top 10	0.00%
Prestige Ford Inc.	\$ 3,701,873	8	0.53%	-		0.00%	Not Currently Top 10	0.00%
Club at Eustis Partners LLLP	\$ 3,108,452	#	0.45%	-		0.00%	Not Currently Top 10	0.00%
Core Eustis LLC	\$ -		0.00%	-		0.00%	Not Currently Top 10	0.00%
First-Citizens Bank & Trust Co.				\$ 7,360,125	8	0.53%	Not Previously Top 10	N/A
<b>Total</b>	<b>\$ 70,336,116</b>		<b>10.14 %</b>	<b>\$ 127,281,703</b>		<b>9.14 %</b>	<b>\$ 56,945,587</b>	<b>408.62 %</b>
<b>Total Taxable Value</b>	<b>\$693,708,820</b>			<b>\$ 1,392,572,036</b>				

# City of Eustis

## Map



# City of Eustis



## City's Vision

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

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



## City's Mission

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



## City's Core Values:

### Eustis Spirit

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





## STRATEGIC GOALS & STRATEGIES





## Strategic Plan Development Process

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

- Core Mission Statement – the strategic plan foundation and reflects City objectives.
- Vision Statement – based on the City's mission, the statement articulates future goals and outcomes; the vision statement is an anchor point for the City's strategic plan.
- Core Values – part of the strategic foundation – the values are the beliefs that guide the conduct, activities and goals of the City.
- Strategic Priorities – City priorities that are most likely to guarantee the City's strategic plan execution.
- Goals & Strategies – all shareholders - City Commission, community, citizens, City departments and employees need to be involved in the strategic planning process. The entire process should be very transparent. The City's website constantly has updated information about City Commission meetings that are open to the public.
- Actions & Accountability – every goal should have a project owner and should be measurable. The use of key performance indicators will assist to evaluate City priorities and goals directly. SWOT analysis (strengths, weaknesses, opportunities, and threats) is a framework used to evaluate an organization's position and helps develop strategic planning for targeted goals and actions.

**Figure 11:**



# Priorities, Goals, Strategies and Actions

## Strategic Priorities:

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

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

Strategic priorities include:



### 1. Competent and Effective Government

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

Key Areas:

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



### 2. Safe Community

Ensuring the public's safety continues to be among the City's highest priorities. To accomplish this, the City hires and trains quality first responders and looks for innovative ways to improve the delivery of public safety and emergency services.

Key Areas:

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



### **3. Planned and Secure Future**

Securing the City of Eustis' future involves strengthening the City's financial condition by implementing strong organizational management strategies. This places priority on ensuring an adequate water supply for the benefit of current and future residents.

#### **Key Areas:**

- ▶ Economic Development
- ▶ Development Services
- ▶ Public Works Environmental Compliance



### **4. Developed and Functional Infrastructure**

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

#### **Key Areas:**

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



### **5. High-Quality Lifestyle**

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

#### **Key Areas:**

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

## **Strategic Goals**

### **Goal #1: To be a beautiful, livable City with a vibrant lakefront identity**

#### **Strategic Priorities**

- ❖ **To Ensure a Competent and Effective Government**
- ❖ **To Provide a Safe Community**
- ❖ **To Plan for a Secure Future**
- ❖ **To Develop and Maintain a Functional Infrastructure**
- ❖ **To Provide a High-Quality Lifestyle**

#### **Strategies**

- 1. Increase mobility throughout the City with well-maintained streets, sidewalks, bikeways, and multi-use trails.**
  - The City is working on street resurfacing along Lake Landing Blvd, Jules Ct, Jean Ct, Louis Ct, Getford Rd, Selleen Dr, Mockingbird Ln, Hicks Ditch Rd, and Titcomb St.
  - The City is working on street resealing along Maywood St, W. Beaumont Ln, E. Beaumont Ln, Tremont Dr, Linmont Ln, Madrona Dr, Vista Ave, Clamont Ln, Tangerine Ct, Holiday Dr, Pineapple Ln, Cardinal St, and Lake Louis Dr.
  - Installation of sidewalks for new construction projects continues to be required per the Land Development Regulations. Clifford House, South Eustis St, Taylor Ave, Quayle Ave, W. Atwater Ave, S. Center St, South St and Morin St.
  - Development Services continues to encourage developers to include multi-use amenities and elements into new subdivisions and developments, as required in the Land Development Regulations and Comprehensive Plan.
  - The City Commission approved an interlocal agreement with Lake County, Tavares, and Umatilla to work cooperatively on the North Lake Trail. The City has budgeted \$50,000 in the FY 2024/25 budget for its portion of a feasibility study.
- 2. Develop and maintain attractive City entries and gateways.**
  - The City offers a Gateway Corridor Improvement matching grant program administered by Economic Development.
  - The City's Development Services Department is working with a developer to demolish the old Long John Silver's restaurant building and build a new prototype coffee shop on the property along with heavier buffers on the front and south side areas of the property.
  - The City has joined "America in Bloom," a nationwide organization that places emphasis on enhancing community vitality and beautification by incorporating landscaping and floral elements in streets and parks. The organization also celebrates local heritage, educates citizens about Florida Friendly Landscaping and Urban Forestry, and promotes various environmental initiatives.
  - The City has been working with FDOT on improved landscape maintenance at the US 441 and SR 19 interchange and along the SR 19 corridor.
- 3. Improve and enhance parks and recreation opportunities.**
  - The Eustis Memorial Library provides access to information resources, both print and electronically, facilities and services that respond to the pursuit of knowledge, education, lifelong learning, cultural enrichment, and recreational reading and listening.

- The library continues to partner with the Lake County Library System to expand access to more resources. This partnering continues to allow ways to collaborate on programming for children and adults and bring additional revenue to the Eustis Memorial Library.
- The City's Parks & Recreation Department, in cooperation with the Events and Tourism Office, added additional races to support the youth scholarship fund (Golf Tournament, Running of the Georges 5K race).
- The Parks & Recreation Department upgraded A/C units on the program's side and public restrooms with keyless entries at Carver Park.
- The Parks & Recreation Department partnered with Lake County 4H to create a youth teaching garden at Carver Park.
- Add pickleball courts to parks around the City:
  - Convert both tennis courts at Bennett Park into two pickleball courts
  - Convert one tennis court at Sunset Park into a pickleball court
- Convert one tennis court into two pickleball courts at Bennett Park.
- Convert two tennis courts into pickleball courts at Sunset Park.
- Aquatic center to host more events:
  - Swim meets
  - Swim lessons
  - Movie at the pool
  - Teen pool night
- Expand summer camp programs to youth ages 6-12 and teens ages 13-18.
- Hire three maintenance workers to improve park appearance and upkeep.
- Offer adult athletic programming: kickball, soccer, and softball.
- Public Works has started construction on the modifications of amenities at Corey Rolle Memorial Field to include storage boxes, a concession stand and a press box.

#### **4. Support diverse community events, festivals and celebrations throughout the City.**

- Promote Georgefest, Fallfest, Independence Day Celebration, Oktoberfest and other significant events such as First Fridays and the monthly Downtown Cruise-In car shows.
- The Events and Tourism Office partners with Lake County nonprofits and for-profit businesses to sponsor Salute to Veterans – an event to celebrate our Veterans, Active Military, First Responders, and the families who support them.
- The City has experienced a surge of popular events featuring the Police Chief, including "Cookies with a Cop," "Bike Ride with the Eustis Police Chief," the "Tour de Force," "Cleanup with a Cop," and "Hurricane Pet Preparedness" events throughout the year. These events have garnered significant attention within the City and are set to continue into the upcoming year.
- The library continues to collect citizen feedback through our programming comment cards which allows us to improve and offer programs they request. In addition, we continue to expand our marketing to be inclusive to all citizens.
- Parks & Recreation will continue to offer its annual programs as well as one new "teen specific" program and one new special event for families to attract new City park participants.

- The City has organized several events to engage the community and introduce the public to City staff, including public safety.
- The City works with a local promoter to bring the Outdoor Music & Comedy Show to Ferran Park on an annual basis.

## **5. Reduce, resolve, and prevent crime.**

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

## **6. Improve the quality-of-life**

- Address homelessness.
- Partner with merchants, churches, and social service agencies.
- Enhance community partnerships.
- Enhance neighborhood watch efforts by increasing participation.
- Collaborate with business merchants and citizens to make use of existing electronic surveillance video systems.



- Conduct resident surveys after calls for service.
- Integrate updated technology.
- Install camera systems for real-time monitoring:
  - High-crime areas
  - Business districts
  - Ferran Park, Carver Park, and Sunset Island Park
- Install lightening detection devices at Ferran Park/Aquatics Center, Sunset Island Park, and Carver Park to improve safety during rainy seasons.

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

- The Police Department continues to assist in street crossing during City events and has installed a message board on Bay Street to remind drivers to yield to pedestrians.
  - Address transportation problems throughout the City and work with the County to address larger transportation issues
  - The City's involvement has resulted in improvements to North Grove Street, SR 19 and the downtown corridor planning
- Public Works continues to maintain and construct new sidewalks, FY 2024/25 projects include:
  - The FDOT project to install flashing beacons for a pedestrian crossing at Magnolia Avenue and both Bay Street and Grove Street was completed in FY 2023/24
  - The FDOT safety project is currently under construction for SR19 from Herrick Ave to CR452

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

- The Wetland Hybrid Treatment Plant has removed 39,872 pounds of phosphates and 6,090 pounds of nitrates since the plant came became operational.
- The Water Department continues the expansion of its reclaimed water distribution system to facilitate conservation and reuse within the community.
- Coolidge Street Water and Sewer Main Expansion is under construction. The second phase will include water and sewer on five side streets between Coolidge and Wall and Stormwater and Roadway construction throughout the project extensions.
- Development Services continues to review development projects for consistency with Land Development Regulations that promote preserving of the natural environment to the maximum extent possible.

**9. Maintain the character and charm of Eustis.**

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

## **10. Focus on the City's development and beautification.**

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

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

- The City maintains its construction incentive voucher program, offering up to \$60,000 in some portions of the CRA.
- Despite the notable level of participation in the water and sewer impact fee waiver program, the City has decided to discontinue the program due to financial limitations.
- The City has implemented processes to streamline the approval of development plans.
- The City has begun expanding the CRA programs to better facilitate and encourage redevelopment within the district.
- The CRA Board added two additional members to promote community input.
- In collaboration with the Lake Community Action Agency, the CRA has entered into an agreement to oversee a program dedicated to residential rehabilitation. The program will be financed with over \$40,000 in new funding to supplement the original \$250,000 in CRA funds. The program will focus on enhancing energy efficiency and safety through various improvements.
- Boukalis Enterprises and the CRA have established a development agreement for a 12-unit market-rate apartment building. Following an extension of the agreement deadline by the CRA Board, the project is currently underway and is in the construction phase.
- The CRA entered into a development agreement to redevelop 201 East Orange Avenue at the high-profile corner of Orange Avenue and Grove Street. Construction is now complete.
- The CRA has recently secured a purchase agreement for the former Florida Hospital Waterman site. To find the most qualified development team for the site's redevelopment, the City issued a Request for Qualifications (RFQ) and selected a development team and is currently immersed in the Master Plan process.

## **Actions**

### **1. Develop and maintain attractive City entries and gateways creating civic identity.**

- In FY 2023/24, the City's Public Works Department improved the irrigation for the islands down the middle of SR-19 and landscaped them with trees and plant life.

### **2. Determine, design, fund, and construct the next phase of the Ferran Park/Lakefront Master Plan with the possibility of including access for seaplane landings. Designate funds from City property sales to speed up the lakefront development.**

- The Ferran Park kayak launch north of the swimming pool area has been completed.
- In FY 2024/25, Public Works will be restructuring the lakefront seawall in Ferran Park, to include installing 72-foot steel pin piles through the structure and driven into the lakebed. Plans also include repairing the two floating docks as part of the seawall project.

### **3. The Eustis Memorial Public Library continues to expand programming opportunities for children and young adults by collaborating with City and community partners such as Trout Lake Nature Center and the local IFAS extension office to promote year-long recreational and learning opportunities.**

- Additional library activities include updating the web page and adding online resources, including business, local history, and access to governmental, educational, and recreational programs.
- The Public Library continued to partner with other City departments and the community to bring safe programming to the citizens of Eustis.

**4. Continue implementing the Pedestrian and Bicycle Master Plan, especially the trail component.**

- The City is in contact with Trout Lake Nature Center (TLNC) and is continuing to explore options for a trail from downtown Eustis to TLNC.
- The City Commission approved an interlocal agreement with Lake County, Tavares, and Umatilla to work cooperatively on the North Lake Trail. Additionally, the City has tentatively budgeted \$50,000 for the City portion of a feasibility study.
- Construct a trail system with connections to County trail systems.
- Work constructively with future developers to redevelop catalyst sites identified in the Downtown Master Plan.
- The City has become a member of the nationwide association *America-in-Bloom*. Plans are progressing to beautify the downtown area with flowers and seasonal plant life. In partnership with local shopkeepers, the City will provide planters with soil for each interested business. The store owners will be responsible for establishing and upkeeping the planters. Plans include for each owner to dress up their planters with seasonal decorations/plants.
- Work with FDOT to install another traffic light signal on Bay Street at either the Magnolia Avenue or Macdonald Avenue intersection.

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

- Enhancements to Palmetto Plaza are part of the CRA review process. The Palmetto Plaza hardscape project is a part of the CIP 2025/29 plan. A public input meeting has been held, and comments are incorporated into the plan.

**6. Continue to invest in infrastructure improvements.**

- The Capital Improvement Plan has annual allocations for street paving, sidewalks, and water and sewer line upgrades.
- CROM Tank renovation.
- CR44 force main replace and upsize is in the engineering stage.
- Stormwater Dietrich St.
- Eustis and Duane Ave improvements.
- Crossing flashing lights safety installation.
- Various heavy equipment and pickup truck replacements.
- Coolidge water and sewer main expansions.
- Sorrento Pines West 12" waterline.
- New Water and Wastewater Master Plans have been completed. Projects are budgeted in the Capital Improvement Plan.
- The City's Bates Avenue Wastewater Treatment Plant expansion project is in the closeout phase and will be completed soon.

- Many water, wastewater, stormwater, and street projects are underway or completed, including LS9 replacement, LS3 generator installation, Eastern Reclaim pump #3 installation, Buena Vista stormwater, Exeter St drainage, Lake Willy dredging, Lake Willy dock repair, and many more.
- Architectural plans for a new City utilities administration building are almost complete and construction will begin in FY 2024/25.

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

- Recent City Hall improvements include exterior repainting, and pressure washing. Additional City Hall improvements are planned in FY 2024/25 including landscaping and new flooring for the Events Department on the ground floor.
- The Engineering Department has completed building a GIS database for the City's cemetery and a MUTCD street sign repair and replacement plan.
- Landscaping designs for the Greenwood Cemetery Project, to include updating and beautifying the grounds, are near completion. Plans include a new cremation tranquility garden and walking path, estate plots, and several new columbarium niches.
- Corey Rolle Memorial Field Improvements Project, Phase One is in progress. Two storage units have been installed to serve as a refreshment stand and a future press box. Modifications of these units are expected to be complete early FY 2024/25.
- Corey Rolle Memorial Field Improvements Project, Phase Two is in the planning stages and set to begin construction during FY 2024/25.
- The Clifford House Museum has been going through several updates and beautification efforts which will continue into FY 2024/25. The chain link fence was removed, the house was reroofed, both the house and gazebo were painted, and Phase One of the landscaping is complete.
- The Citrus Museum was repaired and repainted. A local artist recreated the old mural that was on the barn doors and is in the process of refurbishing the original mural which will be hung inside the building.
- Plans for Phase Two of the Clifford House Project include a curving, paved walkway through gardens of native and perennial plants with small identification signs naming each variety of vegetation along the way. The windmill will be repaired, and a water feature will be added to increase the charm of this historical treasure.

## **GOAL #2: To Expand the Local Economy**

### **Strategic Priorities**

- ❖ **To Ensure a Competent and Effective Government**
- ❖ **To Provide a Safe Community**
- ❖ **To Plan for a Secure Future**
- ❖ **To Develop and Maintain a Functional Infrastructure**

### **Strategies**

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

- In collaboration with the Economic Development Administration, the City conducted a feasibility study to assess the entrepreneurial landscape of Lake County. The report provides ten recommendations that are being implemented.
  - The UCF/Eustis Business Incubator opened in August of 2023 to provide programs and services to startup and scalable businesses. It is housed in the MEGA Workspace building, which offers low-cost office space and business amenities, e.g. conference room availability.
  - Ensure that regulations and processes are business-friendly by analyzing and evaluating the potential impact on new and existing businesses of existing and proposed regulations, requirements, and ordinances.
  - Revisions to the City's Comprehensive Plan completed in FY 2023/24.
  - Revisions to the City's Land Development regulations completed in FY 2023/24.
  - Improvements of business tax receipt process implemented.
  - Streamlined the Business Tax Receipt (BTR) renewal payments by moving them to the Water Customer Service Department.
  - Streamline development review and business-friendly process.
  - Development Services brought revisions to the City Commission to upgrade the Land Development Regulations (LDR's). This effort is focused on streamlining the approval process (which will save the developers time and money).
  - Development Services Department is reviewing and considering streamlining the Eustis development review/permit process.
  - Continue to develop and refine the Annexation Incentive Program – waives annexation fees.
- 2. Ensure that Eustis is known as a business and industry-friendly environment where companies choose to locate.**
- CRA Plan focuses on creating an environment of supporting private investment.
  - CRA Developer Agreements:
    - Lake Investment Ventures
    - North Central Place, LLC
    - Hometown Properties Inc
    - 1701 East Orange Avenue, LLC
  - Business retention program – Approximately 45 visits from business senior managers to discuss Eustis' business environment as it relates to company success.
  - Development Incentives – Continue to evaluate existing incentives and review industry Best Practice models.
  - Use of City-owned property for economic activity:
    - City gym / El Marie
    - Development of CR 44 property
    - Continually promote Gateway Corridor Grant Program
    - Entered Professional Services Agreement with MIG to develop a Downtown Master Plan
    - Develop a Boat Tour Operator Franchise agreement for Lake Eustis

➤ Police Department:

- In FY 2024/25, the City will continue to work with the Lake County School Board to provide public school safety services effectively

➤ Fire Department:

- Increase service to the public by adding an additional Fire Support Coordinator to assist with interacting with business and scheduling of fire safety inspections

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

➤ Completed City residential projects – 1,488 total/lots added in FY 2023/24:

- Eleven Oaks Subdivision – 35 lots and 34 townhomes
- Lake Lincoln Subdivision – 121 lots
- Mayhill Subdivision – 49 lots

➤ Projects under construction – 545 total lots/units:

- Anglers Point Subdivision - 62 lots
- Estes Reserve Subdivision - 18 lots
- Evergreen Apartments -15 units
- Grafton Ridge Subdivision - 77 lots
- Grand Island Subdivision - 40 lots
- Kurt Street Townhomes - 62 units
- Lake Lincoln Lookout Subdivision -18 lots
- McDonald Manor-12 units
- Orange Avenue Townhomes - 32 units
- Pine Meadows Reserve Phase 1A - 209 lots, mixed single-family homes attached and detached units

➤ Planned Projects – 704 total lots/units:

- Countryside Cove Subdivision - 8 lots
- Eustis Oaks Apartments - 48 units
- Eustis Powers Rd/SR 19 Subdivision - 61 lots, 214 units
- Hidden Cove Subdivision - 43 lots
- Huddle Place - 40 units
- Northshore Townhomes - 54 units
- Sager's Cove - 6 lots
- Taylor Morrison Build-to-Rent - 230 units

➤ Industrial/Commercial:

- 2640 E Orange Avenue - 7-Eleven Store
- Chelsea Square Commercial Outparcel
- Huddle Place Commercial Outparcel
- Niragi Plaza



- 02B Kids
- Orlando Health Emergency Room
- Health Care Columbia (HCA) Emergency Room
- University of Florida Emergency Room
- Pine Meadows Monopole Communications Tower
- Plastic Linings and Coatings Expansion
- Self-Storage - East of S. Fish Camp
- Tommy's Car Wash
- Trout Lake Nature Center
- Zaxby's Restaurant
- Building permits have increased in most areas, with 159 single-family permits, one multi-family duplex, and seven commercial building permits; 1,665 residential and commercial permits total have been requested between October-August 2024; 9,939 construction site reviews and inspections were completed in FY 2023/24.
- The City offers an annexation incentive program that adds business and residential properties to the City.

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

- All eight lots in Cobb Commerce Park are in various stages of development. Multiple buildings have been completed. Several others are under construction or have been approved for construction.
- Downtown Eustis - Wolf Branch Brewery, El Marie Pizzeria, My Favorite Things, Paws and Effect, Roma Pizza, Brick & Barrel Kitchen and Bar, Starr Fit, 127 North Grove multiple tenants, 17 East Magnolia/Foxtail, Mystic Ice Cream, Eustis Shoe and Leather Repair, Eustis Computer Garage, Van Dee Building multiple tenants, Nila's Alterations, Finishing Touch expansion, Eustis Market, and Chris' Place.
- Over the past several years, new commercial development has occurred along US Hwy 441, N SR 19, and other areas of the City; plans for retail centers on US 441 have been submitted; interest in Eustis for the new development has increased.
- Development Services will continue to work with the Economic Development Division to become more economic development-focused and business-friendly, including economic development and new construction incentive programs.

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

- Coordinate and partner with Lake Technical College/Center for Advanced Manufacturing:
  - Lake Technical College opened the Center for Advanced Manufacturing.
  - The UCF/Eustis Business Incubator opened in August of 2023 to provide programs and services to startup businesses. It is housed in the MEGA Workplace building, which offers low-cost office space and business amenities, e.g. conference room availability.
  - The City donated land to Lake Sumter State College for the establishment of a new CDL Utility Line Worker Training Facility. A preliminary Site Plan has been developed.

#### **6. Develop eco-tourism.**

- Develop partnerships with local businesses to provide goods and services at City events.

- Partner with Trout Lake Nature Center.
- Connect to a more extensive area trail system.
- Add guided kayak tours of local waters.
- Extend the watercraft rentals franchise agreement.
- Provide Planning/Feasibility Study trails application to MPO.
- The City Commission approved an interlocal agreement with Lake County, Tavares, and Umatilla to work cooperatively on the North Lake Trail. In addition, the City has tentatively budgeted \$50,000 in FY 2024/25 for the City's portion of a feasibility study.

**7. Focus on development along the gateways to the City.**

- The Gateway Corridor Improvement Matching Grant Program focuses on gateways in the City has been expanded.

**8. Support economic development throughout the City instead of increasing incentives to develop in certain areas.**

- Development Services will work with the Economic Development Division to become more development focused and business friendly, including economic development and new construction incentive programs.

**9. Support education initiatives that promote job growth.**

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

**Actions**

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

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

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

- The Public Relations Manager continues these efforts and re-designed the City's website.

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

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

**4. Identify and market City-owned properties for development of both commercial and residential properties.**

- The City will solicit and accept bids on specific residential parcels.
- The City/CRA has purchased the three blocks known as the former Florida Hospital Waterman

site. The City/CRA has issued a Request for Qualifications (RFQ) for the site's redevelopment.

- The City and its development partner are working on a Master Plan process.

**5 Add to the City's brand identity "Eustis Gateway to the Harris Chain of Lakes" and "Bass Tournament."**

- Attract two major fishing events with weigh-ins at the City docks.
- For fully activating the scenic waterfront, the City has authorized vendors to provide watercraft rental services for increased recreational opportunities.
- As part of Georgefest, the City supports the Bass Tournament in Honor of PFC Derek Gibson.

**GOAL #3: To Provide Quality, Cost-effective Public Services.**

**Strategic Priorities**

- ❖ **To Ensure Competent and Effective Government**
- ❖ **To Plan for a Secure Future**
- ❖ **To Develop and Maintain Functional Infrastructure**

**Strategies**

**1. Maintain the financial viability of the City.**

- City Manager's Office:
  - Conduct a City-wide Strategic Plan study for the next decade of the City of Eustis' development and begin implementation in FY 2024/25
- Finance Department:
  - The proposed budget for FY 2024/25 balances recurring revenues and recurring expenditures in the General Fund. The City maintains over \$9 Million in the reserves over and above the 90-day operating amount. Given this high amount, the City chose to use \$595,250 of fund balance reserves to fund several one-time projects
  - A water and sewer rate study was begun by an independent consultant in FY 2023/24. It is anticipated the resulting rates will be implemented in FY 2024/25. The study also includes an analysis of the City's utility system
  - The study also includes stormwater and impact fees. Stormwater rates have remained unchanged for over a decade
  - The City's millage rate has not increased since 2013
- Police Department:
  - Purchase hybrid police vehicles:
    - 53% higher fuel efficiency
    - Hybrid system warranted eight years/80,000 miles
  - Purchase five new vehicles a year, 7-year rotation of the fleet
  - Build a new police department or public safety complex
    - Meet or exceed current building codes and standards
    - Energy efficient, possibly solar-powered
    - Design for the future for at least 50 years
    - Intent to use as the City's Emergency Operations Center

- Fire Department
  - Purchase NFPA compliant fire apparatus
  - Purchase additional fire pumper to maintain a 5-year replacement plan
  - Build time for fire apparatus is about 4 years which requires advanced planning for the ordering of units
  - Maintain ISO points by maintaining sufficient fire apparatus to cover when front line units are unavailable due to servicing
  - Update rescue equipment to keep up with NFPA standards and requirements
  - To build a third fire station or public safety complex with the police department
  - The building would have an emergency operations center and secure data location in addition to fire and police operating from the facility
  - Currently there is a budget line item for the project slated in the FY 2027/28 budget

## **2. Maximize the effective use of technology.**

- Allocate annual funding for the IT computer replacement program.
- Keep the Disaster Recovery Program (DRP) updated to quickly respond to unplanned incidents such as natural disasters, power outages, cyber-attacks, and other disruptive events.
- Conduct frequent penetration testing.
- Implement Edmunds Viewpoint dashboard for Finance, Utility, and Municipal transparency and reporting. This will allow the creation of automatic graphs and charts for financial planning and reporting as well as on the City website.
- Public Works has acquired new scanning and printing equipment allowing them to print various size signs, banners, and blueprints for other City departments.
- Online Recreation software to allow online registrations for Parks programs, rentals booking, and online payments has been implemented.
- The Public Library will continue to partner with Lake County for internet access and mobile printing for the public, offer 3-D printing capabilities, and online early literacy stations. The library is focusing on digitizing newspapers on microfilm to make them more accessible.
- The Fire Department will continue to pursue and enhance coordination of Fire Services with Mt. Dora, Tavares, and Lake County, complete via Auto-Aid.
- The Fire Department plans to enhance fire services by increasing the ability to service the City by providing a fire response unit 24/7.

## **3. Develop, adopt and implement a master plan for the repair, replacement and expansion of public utilities and facilities.**

- Public Works/Public Utilities Department:
  - The City acquires new water meter reading equipment annually which requires fewer resources for data collection
- Expand Sewer Projects:
  - New Water and Wastewater Master Plans have been completed and projects have been added to the Capital Improvement Plan
  - The City is building a GIS model to detail all City utility systems

- The City is now receiving wastewater flow from the Umatilla Sewer Project (estimated 140,000 gallons per day)
- The Infiltration and Inflow project has substantially reduced the volume of non-permitted flow to the wastewater plant
- The Bates Avenue WWTP expansion is currently in the closeout phase and the project will be finalized soon
- Expansion of the City's reclaimed water system:
  - The City acquires new reclaimed meter reading equipment annually which requires fewer resources for data collection
  - Expand water and sewer service from East Eustis water/sewer facilities
  - Water and sewer services will be provided to new subdivisions, apartment complexes, and commercial buildings
  - Install sewer and water systems in Rosenwald Gardens area (Coolidge Road). The project is in the Capital Improvement Plan and will begin in FY 2024/25
- Continue galvanized line replacement programs:
  - The City plans to replace old cast iron pipes from the Galvanized Pipe Replacement Plan
  - Public Works has budgeted several galvanized line projects: Magnolia Avenue, Jefferis Court, and Yale Retreat Road
- Continue Infiltration studies and line replacements / repairs.
- Continue to follow and implement projects as determined by the Pavement Condition Index Plan.
- Upgrade City intersection signalization.
- Continue to expand sidewalks as proposed in the Eustis Mobility Plan.
- Continue projects as identified in the Eustis Stormwater Master Plan.
- Evaluate alternative uses for the sale of reclaimed water resources in addition to irrigation.
- Evaluate the long-term viability of City buildings and facilities and develop strategies to address deficiencies.
- Evaluate benefits and options for an Interlocal Service Boundary Agreement with Lake County and adjacent jurisdictions.
- Evaluate options and benefits regarding utility service expansion in the eastern service area (Heathrow/Sorrento).
- Parks & Recreation Department:
  - Build Kayak Storage and Concession Stand
  - Build playground/multiple sand volleyball courts at Palmetto Point
  - Create a Master's Swim Program

**4. Provide opportunities for effective, timely public input on City programs and activities.**

- The policies of the City Commission mandate that every action item must be included in the agenda, ensuring that the public is informed and provided with a chance to provide comments.
- The City holds two public hearings in September regarding the proposed annual budget.

## **5. Recruit & retain quality employees.**

- The Human Resources Department developed a competitive compensation/benefits plan to recruit and retain quality employees that will place total compensation and benefits, including pension, vacation, and sick days, in the top quartile of a weighted average of the private and public sectors in the labor market area.
- The City has supplemented the annual cost-of-living adjustment (COLA) with an increase of \$1,000 flat pay. This is specifically designed to mitigate compression concerns that arise when both minimum wage adjustments and current employee wages are simultaneously increased.

## **6. Continuously improve, diversify, and expand public communication and input.**

- Economic Development added a new Public Relations Specialist to assist with communication.

### **Actions**

#### **1. Continue to update park and recreation user fees.**

- Provide selected free days for Aquatic Center patrons.
- A new swimming pool heater was installed in FY 2022/23 to allow the Aquatic Center to operate all year round.
- The Parks and Recreation Department evaluates user fees annually and adjusts accordingly.
- Updated rental fees to continue rental facilities upgrades.
- Provide camp/program scholarships to qualifying City residents.

#### **2. Continue to pursue coordination of Public Safety services within the region.**

- The Fire and Police Chief both work closely with the County and adjacent cities to enhance communication and coordination efforts.
- The City and the County have established a partnership to enhance coordination, communication, and efficiency using public safety radios.

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

- The annual Capital Improvement Plan is utilized by Public Works to evaluate the infrastructure needs and funding strategies for both the short and long term. The priority of these assessments is determined by considering the level of risk involved, availability of funds and other various factors.

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

- In FY 2022/23, Public Works completed several City facilities' improvement projects: Police Department roof and fence renovation, City Hall roof cleaning and maintenance.
- Continue to plan and proceed forward with a Public Safety complex which would serve as a third fire station and additional police station with an emergency operations center component, projected and budgeted for FY 2027/28.

#### **5. Implement plans to keep the library on the “cutting edge” of technology.**

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



online resources, including electronic books and audio books for the people it serves.

**6. Develop a competitive compensation/benefits plan to recruit and retain quality employees that will place total compensation and benefits in the top quartile of a weighted average of the private and the public sector in the labor market area.**

- Amendment 2, approved by Florida voters in November 2020, mandates a gradual rise in the State's minimum wage to \$15 over a six-year period. The City Commission established a plan to meet the September 30, 2026, deadline. This plan involves annual salary increases for employees and 5% COLA adjustments to the minimum and maximum pay ranges for each pay category until October 1, 2026.
- To address the increasing minimum wage mandate, the Human Resources Department has revamped the annual assessment and evaluation form, integrating measurable objectives and numerical performance metrics. In FY 2024/25 City administration has made the decision to grant merit wage increases beyond the standard cost-of-living adjustment (COLA) raise. The supplementary increase of \$1,000 flat pay is specifically designed to mitigate compression concerns that may arise when both the minimum wage adjustments and the current employee wages are simultaneously increased.

**7. Continue to improve the City's economic development approaches.**

- Continue to develop Economic Development programs and incentives to help attract new businesses and support the growth and expansion of existing businesses. This, combined with the City's entrepreneur development efforts through the UCF/Eustis Business Incubator, supports ongoing job creation, diversifies the local economy, keeps unemployment low, generates new taxes to pay for governments services, and enhances the City's overall quality of life.

**8. Facilitate public relations programs that establish and maintain a positive image of the City.**

- Maintain a set of public relations strategies to provide timely information to the public, media, employees, and other important stakeholders that helps them make informed decisions, cultivates and sustains a favorable image of the City, and supports positive resident-to-government and business-to-government interaction.

**9. Continue to pursue grants to support City projects, initiatives, and activities.**

- Identify and apply for grant opportunities that can fill funding gaps and/or supplement the funding needed to complete projects, initiatives, and activities undertaken by the City.

## **Priorities and Challenges**

### **Priorities**

- The Finance Department of the City of Eustis is dedicated to developing a budget that aligns with the GFOA Budget Award criteria, showcasing the City's commitment to adhering to industry-leading practices in budget management. The department has identified the need to evaluate the City's current financial software system to enhance its financial operations and transparency. The evaluation process will begin with a thorough review of the existing software system to determine if there are capabilities that are being under-utilized. Advancing technology within the Finance Department will improve efficiency and effectiveness in financial processes, enabling the department to better serve other City departments and residents.
- In FY 2023/24, the City contracted with an independent consultant to conduct a thorough review of water, sewer, stormwater and other related utility rates. The City's most current rate study was conducted in-house and is outdated when taking into consideration the high inflation rates experienced during the last couple of years. The study aims to determine revised rates for

water, sewer, stormwater, and impact fees. Fees need to be implemented that will generate sufficient revenue to support the City's essential utility operations. By ensuring an appropriate and sustainable revenue stream, the City can effectively maintain and enhance utility services for the benefit of the City's residents.

- The City Manager's Office is working on a new strategic plan for the City. This is critical for the City as it continues to grow and develop. A new plan will allow the City to build on its investments and growth to capitalize on future opportunities. Strategic planning is an organizational management activity that sets priorities, focuses energy and resources, strengthens operations, ensures that employees are working toward common goals, establishes consensus regarding intended outcomes, and assesses and adjusts the City's direction in response to an ever-changing environment.
- The Public Works Department will begin construction on the Coolidge utility, roads, stormwater, sewer, and watermain project. This is a multi-phase project that will include engineering/expansion of the Rosenwald Roads – including Coolidge St from Bates Ave to Getford Ave and the reconstruction of the east/west roadways from Wall St to Getford St within these limits. The final project will include stormwater improvements, sidewalks, lighting, new sewer upgrades, and a new watermain construction to include fire protection.
- The Public Works Department has contracted with an independent consultant for a Water and Sewer Master Plan. The plan will outline and plan capital projects for the City for the next two decades.
- The Community Redevelopment Agency offers a variety of programs: development incentives for new construction, gateway improvement grants to encourage economic development and business investments within the City of Eustis.
- Economic Development, in partnership with UCFRF (University of Central FL Research Foundation), and MEGA Workplace has established a Business Incubator. This partnership offers City-based entrepreneurs a range of development programs and services while serving as a valuable resource for startup businesses. The Business Incubator's primary objectives include supporting the growth of young businesses during their start-up phase, fostering the establishment of new businesses in specific industry sectors, and promoting economic diversification in the local area. Ultimately, the Business Incubator endeavors to create employment opportunities for the residents of the City of Eustis.

### **Challenges:**

- Based on U.S. Bureau of Labor Statistics data, the consumer price index remains a significant concern for the economy during FY 2024/25. In July 2024, the overall consumer price index reached 2.9%. While not as high as last year's 4.9% increase, rising prices in essential commodities such as food, gas, and energy have resulted in higher prices for goods and services for the City.
- The influx of newcomers drawn to Eustis has increased housing demand resulting in pressure on the City's housing market. Affordable housing is a concern, as some residents and newcomers face challenges finding suitable housing options within their budgets. City leaders are exploring creative solutions to address this issue and strive to ensure that Eustis remains a place where everyone can find an affordable home.
- Another challenge facing the City is striking a delicate balance between growth and preservation of the City's historical heritage. While there is a growing need for development and revitalization, progress must be evaluated and approached cautiously to preserve the City's Victorian-era architecture, historic landmarks, and small-town charm that make Eustis so special. City leaders, in collaboration with the community, are actively engaged in

planning to accommodate growth while safeguarding the City's unique identity.

- The City's economy largely relies on tourism, small business and agriculture. However, City leaders recognize the importance of diversifying the economy to create a more stable and sustainable future. Attracting new industries and job opportunities is a priority, as it ensures that Eustis remains resilient in the face of economic fluctuations and provides its residents with diverse career prospects. As Eustis experiences growth, ensuring well-maintained infrastructure and efficient transportation systems becomes imperative. The City continually tries to improve roadways, public transportation, and walkability to support the City's evolving needs and enhance the overall quality of life for residents.
- With its stunning lakes and natural beauty, Eustis is deeply connected to its environment. Residents value the City's natural resources and endeavor to preserve these resources for future generations. Challenges such as water quality, conservation efforts and environmental sustainability require continuous attention and proactive measures. Eustis residents, local organizations, and City officials actively participate in initiatives to protect and enhance the City's ecological treasures.

### **Strategic Plan Summary**

The Strategic Plan outlines City goals aimed at enhancing the overall quality of life and community well-being of the City. These goals encompass a wide range of areas, including urban development, public safety, community engagement, environmental preservation, and infrastructure maintenance and improvements. Each goal is supported by strategies, priorities and specific actions aimed at achieving the desired goals. The strategic plan demonstrates the City's commitment to various aspects of community well-being and development. Each goal is supported by a set of strategies and actions that highlight financial allocations, collaborative efforts, and dedication to creating a better environment for its residents.

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

# City of Eustis Short-Term and Long-Term Financial Plans

## City of Eustis Short-Term Financial Plan



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

Following are key elements of the City's short-term financial planning:

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

- **Transparency and Accountability:** The City engages the community and clarifies the short-term financial planning process. Public input, financial reporting, and regular updates on the City's financial health help build trust and accountability.
- **Review and Adjust:** Short-term financial planning is dynamic. City management regularly reviews the budget and financial performance and adjusts as necessary to ensure the City remains on track to meet its goals and obligations.

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

### **City of Eustis Long - Range Financial Plan**



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

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

The LRFP for FY 2024/25 through FY 2028/29 provides projections for the City's revenues, expenditures, and resulting fund balance for a comprehensive five-year planning period. It is important to note that the LRFP does not aim to predict the future with certainty, but rather to raise awareness about potential financial challenges and opportunities that the City may encounter.

Through financial planning and forecasting, the LRFP offers valuable insights into the City's future financial capacity. This enables the development of strategic approaches to achieve long-term sustainability while considering the objectives of City services and addressing financial challenges.

The LRFP acts as a tool to inform and guide the City's decision-making processes with regards to financial management and operational planning. Ultimately, long-range planning empowers City leaders to create a vision for the future and work towards realizing it through strategic actions and collaborative efforts with stakeholders.

The connection between the City's long-term financial plan and departmental performance measurements is crucial for effective governance, strategic planning, and overall community well-being. Departmental performance measurements serve as a bridge between the City's short-term and long-term goals. It helps ensure that the day-to-day activities of departments are aligned with the broader vision of the City. This enhances accountability, transparency, and resource allocation while facilitating continuous improvement and progress toward both immediate and future objectives. This connection will be reviewed more closely in the Departmental Performance Measures section. Long-Term Financial Goals encompass a more extended period, often five to ten years or more, and are aligned with the City's overall vision and mission.

### **Key Steps in the City's Long-Range Financial Planning Process:**

#### **➤ Vision and Goal Identification**

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

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

In summary, the City's long-range financial vision and goal identification involves defining a compelling vision statement that represents the desired future financial state of the City. This process sets the foundation for developing a comprehensive and strategic long-range financial plan that supports the City's overall objectives and contributes to its financial sustainability.

#### **➤ Long-Range Objectives Identification**

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

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

#### **➤ Problem Identification**

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



the problem identification phase, the City examines its current financial position, assesses future financial needs, and considers external factors such as economic trends and community expectations. Then, the City considers the vision, mission, and strategic priorities to align the financial goals with the overall objectives of the City.

➤ **Alternatives Research**

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

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

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

➤ **Data Analysis & Evaluation**

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

During the evaluation phase, the analyzed financial data is compared against established financial targets, benchmarks, or metrics. This evaluation helps identify areas of financial strength, weaknesses and areas that require attention or improvement.

➤ **Long-Range Plan Approval**

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

➤ **Program Development**

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

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

➤ **Initiative Development & Implementation**

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

Initiative development starts by identifying the key areas or opportunities for improvement within the City's financial framework. This may include revenue enhancement initiatives, cost-

saving measures, efficiency improvements, capital investments, debt management strategies or other financial considerations.

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

### ➤ **Operations Monitoring**

The City's long-range financial plan's operations monitoring refers to the ongoing assessment and over-sight of the financial activities and performance of the City to ensure adherence to the goals and strategies outlined in the long-range financial plan.

Operations monitoring involves regular tracking and analysis of various financial indicators, such as revenue generation, expenditure management, debt levels, cash flow, and financial reserves. This allows City officials to evaluate the effectiveness and progress of the long-range financial plan.

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

**Figure 12:**



## City of Eustis - Eight Major Long-Range Goals:

1. **Strategic Plan Update:** In FY 2022/23, the City of Eustis actively engaged in the process of expanding and updating its existing Strategic Plan which had become outdated primarily attributable to the City's rapid growth. To ensure that the City's vision, mission, core values, priorities, and strategies continue to align with the Strategic Plan, an independent consulting company has been commissioned to update the plan. This planning initiative falls under the Competent and Effective Government Priority, specifically Goal #3 Strategic Priority 1, as outlined in the City's Strategic Plan - Maintain the Financial Viability of the City.

The adoption and implementation of an updated strategic plan offers numerous benefits for the City and its residents:

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

- **Resilience and Sustainability:** The strategic plan can incorporate resilience and sustainability goals, helping the City prepare for and mitigate the impacts of environmental and economic challenges.
- **Community Well-Being:** A well-executed strategic plan aims to improve the overall well-being of the community. It enhances services, infrastructure, and quality of life for residents, making the City a more desirable place to live, work, and invest.
- **Competitive Advantage:** Implementing a strategic plan can give the City a competitive advantage by identifying unique strengths and opportunities for growth. This can attract businesses, tourism, and investment to the area.

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

**2. Water & Sewer Rate Study:** The City contracted for an updated utility rate study in FY 2023/24. The study is being conducted by an independent consulting company and will provide an unbiased assessment of the City's current revenues, expenditures, and capital projects as they relate to City utilities. The consultant was given direction to determine whether the City's utility operating revenues are sufficient to cover expenses, operations and maintenance costs, upcoming replacements, expansions, debt service, etc. During the process of gathering information, the consultant discovered funding issues with the Eastern Wastewater Plant. The focus of the study has since shifted to the Eastern WWTP. Once options have been presented and decisions made regarding the plant, the overall rate study will continue. The results of the study should be completed, presented and implemented in FY 2024/25. This consulting effort aligns with the Competent and Effective Government Priority, Goal #3 Strategic Priority 1 of the City's Strategic Plan - Maintain the Financial Viability of the City.

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

- **Financial Sustainability:** A rate study ensures that the City's utilities are financially self-sustaining. By accurately assessing the costs of providing these essential services, the City can set rates that cover operational expenses, maintenance, and necessary infrastructure investments. This financial stability reduces the burden on the City's General Fund and ensures the long-term viability and sustainability of the utilities.
- **Equitable Billing:** A rate study helps establish a fair and equitable billing structures. It considers factors such as consumption patterns, customer categories (residential, commercial, industrial), and affordability considerations. This ensures that customers are billed fairly based on their usage.
- **Compliance and Quality:** Ensuring that water and wastewater rates cover operational costs is essential for meeting regulatory compliance and maintaining water quality standards. Adequate funding allows the City to invest in advanced treatment processes and maintain the highest water quality for residents.
- **Predictable Budgeting:** Accurate rate setting provides predictability for the City's budgeting process. It enables the City to anticipate revenue streams, plan for future expenses and capital investments, and make informed financial decisions.

- **Creditworthiness:** Maintaining stable and self-sustaining water and wastewater utilities enhances the City's creditworthiness. This can lead to lower borrowing costs for infrastructure projects and reflects positively on the City's financial management practices.
  - **Customer Satisfaction:** Fair and reasonable rates contribute to customer satisfaction. When customers see that their bills reflect the true cost of service delivery and necessary improvements, they are more likely to have confidence in the City's management of these essential utilities.
  - **Long-Term Planning:** A rate study provides a foundation for long-term financial planning. It enables the City to assess the impact of rate adjustments on future budgets, allowing for proactive financial management and strategic decision-making.
3. **Stormwater Rate Study:** The water and sewer rate study also includes evaluating rates for the stormwater utility. The current residential stormwater utility rate is \$6 per month, while the commercial rate is \$12 per month. These rates have remained unchanged for over a decade. The utility is unsustainable at the current rates. A rate increase is needed for the City to meet its annual revenue requirements, support the Capital Improvements Plan projects, and align with national utility rates and local Lake County rates. The planning for an increase aligns with the Competent and Effective Government Priority, specifically Goal #3 Strategic Priority 1 of the City's Strategic Plan - Maintain the Financial Viability of the City.

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

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

wetlands, the protection of aquatic biodiversity, and the conservation of green spaces.

- **Economic Growth:** Effective stormwater management can reduce property damage and business disruptions caused by flooding, thus fostering economic growth and attracting new investments to the City.

#### 4. Coolidge Streets Roads and Stormwater

- a. **Coolidge and 7 Side Streets Road and Stormwater:** In FY 2024/25, the City will begin the construction of the Coolidge and 7 Side Streets Road and Stormwater expansion project. This project will be funded by the Sales Tax Fund and by grants obtained thru State Appropriations, Lake County Public Works and Small Cities CDBG.

The expansion of the road and stormwater system will provide a desirable infrastructure for development in the Rosenwald Garden area. The road and stormwater system design will provide lighting and sidewalks to an area that has been neglected. This project aligns with the Competent and Effective Government Priority, specifically Goal #3 Strategic Priority 3 of the City's Strategic Plan - Develop, adopt, and implement master plans for the repair, replacement and expansion of public utilities and facilities.

The expansion and improvement of Coolidge and 7 side streets offers several significant benefits to both the City and its residents. This expansion project is a strategic investment in the City's infrastructure. The project will bring in development for work force housing. Here are some key advantages:

- *Increased Connectivity:* The Coolidge Street project will allow for connectivity to areas in Rosenwald Gardens that was previously nonexistent. This is a critical step in providing housing in an area that may have been over-looked due the lack of roadways.
- *Environmental Protection:* Stormwater management systems are designed not only to prevent flooding, but also to remove pollutants, protect waterbodies, capture rainfall to replenish groundwater, and prevent damage to property and wildlife habitat.
- *Improved Water Quality:* Stormwater systems capture and treat the water that falls on pavement, buildings, and other impermeable surfaces. The runoff flows quickly and can pick up trash, chemicals, silt and other pollutants.
- *Compliance with Regulations:* Regulatory agencies impose strict standards on stormwater systems. As this area develops the expansion ensures that Eustis remains in compliance with all relevant environmental regulations. Avoiding violations and associated fines is critical for the City's on-going compliance and exhibits fiscal and regulatory responsibility.
- *Infrastructure Resilience:* The Coolidge and 7 side street stormwater expansion enhances the resilience of the City's stormwater management infrastructure. It ensures that the system can withstand the challenges posed by future growth and major rain events. A reliable stormwater management system is essential in preventing flooding of roads and properties.
- *Support for Economic Development:* New roads, stormwater, sidewalks, and street-lights will increase development in this area. Spurring residential development requires these elements to create a welcoming and safe environment.

- *Long-Term Cost Savings:* While there are upfront costs associated with the expansion of the road and stormwater, it is an investment in the City's long-term financial sustainability. By proactively addressing the need for increased sewer and water system capacity, the City can avoid more significant and costly repairs and malfunctions in the future.
- *Community Well-Being:* By providing roads for emergency services and sidewalks for pedestrians, the project will increase the safety and well-being of our citizens. The expansion contributes to the overall quality of life for Eustis residents by providing residents with a project that will promote a high standard of living.
- *Planning for Future Growth:* With the expansion of the Coolidge and 7 Side Streets Road and Stormwater, the City is promoting development in the Rosenwald Garden area. By installing roads and stormwater, the City has demonstrated forward-thinking urban planning and infrastructure development.

The expansion of the Coolidge and 7 Side Streets Road and Stormwater represents one phase of a proactive and forward- looking investment in the City's infrastructure, environment, and community well-being. It supports growth, protects the environment, ensures regulatory compliance, and contributes to the long-term financial stability of the City. This reflects Eustis' commitment to responsible urban development and environmental stewardship.

- b. Coolidge Side Streets Sewer & Water Expansion:** In FY 2024/25, the City will start the construction of the Coolidge Side Streets Sewer and Water Expansion project. This project will be funded by the Utility R&R Fund, the Sewer and Water Impact Fee Funds. Additionally, staff has applied for FDEP Funding.

The expansion of the sewer and water system will provide utilities for future growth in the Rosenwald Garden area. The new sewer system will eliminate septic tanks for future development and allow for septic to sewer projects on existing homes. The water system will allow for growth and fire flow on in an area that could not support the demand. This project aligns with the Competent and Effective Government Priority, specifically Goal #3 Strategic Priority 3 of the City's Strategic Plan - Develop, adopt, and implement master plans for the repair, replacement and expansion of public utilities and facilities.

The expansion of the Coolidge Side Streets Sewer and Water Expansion offers several significant benefits to both the City and its residents. This expansion project is a strategic investment in the City's infrastructure and environmental stewardship. Here are some key advantages:

- *Increased Sewer and Water System Capacity:* The Coolidge Side Streets Sewer and Water expansion will increase the City's sewer and water system capacity. This is crucial for growth in this area. The expansion ensures that the City can handle this increased demand and support continued growth and development.
- *Environmental Protection:* Sewer systems are vital for safeguarding the environment and public health. Expanding the sewer system lowers the number of septic tanks being installed and allows for septic to sewer conversions.
- *Improved Water Quality:* The reduction in septic tank installations will improve water quality in local rivers, lakes, and groundwater. This benefits not only Eustis residents but also the broader community by preserving the ecological balance and the quality of water resources.



- *Compliance with Regulations:* Regulatory agencies impose strict standards on wastewater systems. The Coolidge Side Streets Sewer expansion ensures that Eustis remains in compliance with all relevant environmental regulations. Avoiding violations and associated fines is critical for the City's on-going compliance and exhibits fiscal and regulatory responsibility.
- *Infrastructure Resilience:* The Coolidge Side Streets Sewer & Water expansion enhances the resilience of the City's sewer and water infrastructure. It ensures that the system can withstand the challenges posed by future growth and fire flows. A reliable sewer and water system is essential for maintaining a high level of service to our citizens.
- *Support for Economic Development:* A well-functioning sewer and water system is essential for economic development. The Coolidge Side Streets Sewer and Water Expansion facilitates economic growth by ensuring these services are readily available for future housing.
- *Long-Term Cost Savings:* While there are upfront costs associated with the expansion of the sewer and water system, it is an investment in the City's long-term financial sustainability. By proactively addressing the need for increased sewer and water system capacity, the City can avoid more significant and costly repairs and malfunctions in the future.
- *Community Well-Being:* Reliable sewer and water services are fundamental to public health and well-being. The sewer and water expansion contributes to the overall quality of life for Eustis residents by providing clean and safe drinking water, increased fire flows and reliable sewer collection services. It ensures that residents can continue to enjoy a high standard of living.
- *Planning for Future Growth:* With the expansion of the Coolidge Side Streets Sewer and Water Systems, the City is positioning itself for sustainable growth. By anticipating and addressing the sewer collection and potable water needs of a growing population, the City has demonstrated forward-thinking urban planning and infrastructure development.

The expansion of the Coolidge Side Streets Sewer & Water represents one phase of a proactive and forward- looking investment in the City's infrastructure, environment, and community well-being. It supports growth, protects the environment, ensures regulatory compliance, and contributes to the long-term financial stability of the City.

5. **Downtown Land Sale or Loan Refinance:** In FY 2019/20, the City obtained a five-year balloon loan for three parcels located in the downtown area through the City's CRA. The intention was to develop a new business market area comprising of a food court, shopping center, hotel, and lakeview apartments. The City is currently in negotiations with potential developers. FY 2024/25 marks the fifth and final year of the loan term. The City with either sell the downtown land to a developer or refinance the loan if an agreement and contract negotiations with a developer are unsuccessful. This project falls under the Competent and Effective Government Priority, specifically Goal #1 Strategic Priority 9 of the City's Strategic Plan - Maintain the character and charm of Eustis.

Land loan refinancing is a financial strategy that City may explore to refinance the existing land loan. Favorable outcomes of refinancing may result in:

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

The sale of the land or refinancing of the loan should be approached with careful consideration and a clear understanding of the potential benefits and costs involved.

6. **Impact Fees Rate Study:** Impact fees are being reviewed by the consultant conducting the water and wastewater rate study. Impact fees haven't been reviewed for the past two decades. In FY 2024/25 the City will likely implement new impact fees based on the results of the study. A comprehensive impact fee study is a crucial undertaking for the City and has far-reaching implications for both the City and the community it serves. Here are some benefits to consider regarding the City's impact fee study:

- **Revenue Generation:** The primary objective of an impact fee study is to assess and quantify the impact of new developments on the City's infrastructure and services. Ultimately, the fees that developers should pay to mitigate these impacts can be validated. This generates revenue that can be used to fund future expansion related infrastructure projects and maintain service levels.
- **Infrastructure Investment:** Impact fees are typically earmarked for specific purposes, such as expansion of roads, utilities, parks, or public facilities. A rate study helps identify the infrastructure needs arising from population growth and new developments, ensuring that the City can accommodate its expanding population effectively.
- **Economic Analysis:** A rate study includes an economic analysis to ensure that the impact fees being charged are in line with new development activity. This analysis considers factors like housing affordability, economic competitiveness, and market dynamics.
- **Public Input:** Community engagement is a crucial component of the rate study process. Public hearings, meetings, and feedback allow residents, developers, and stakeholders to express their views and concerns. This input can assist in shaping the study's recommendations.
- **Planning for Growth:** An impact fee study is inherently forward-looking. It considers projected growth patterns and population increases to ensure that infrastructure is in place timely to accommodate future needs.
- **Financial Sustainability:** By accurately assessing the costs associated with growth, a rate study contributes to the financial sustainability of the City. It prevents the burden of new infrastructure costs from falling solely on existing residents and

taxpayers.

- **Long-Term Planning:** Impact fee studies are part of the City's long-term planning efforts. This study will help the City prepare for growth in an organized and sustainable manner.
- **Economic Development:** Balanced and reasonable impact fees can encourage responsible and sustainable development, which can attract businesses and promote economic growth.

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

7. **Public Safety Complex Construction:** Constructing a new Public Safety Complex that combines the Police and Fire Departments into one centralized building is in the City's Capital Improvement Plan for FY 2027/28 with a budget of \$13,250,000. The construction will require financing. This project falls under the Safe Community Priority, specifically Goal #1, Strategic Priority 5 of the City's Strategic Plan - Reduce Solve and Prevent Crime.

The Public Safety Complex will bring significant benefits to both the City and its residents:

- **Enhanced Public Safety:** The consolidation of the Police and Fire Departments into a single complex creates collaboration and coordination between these emergency response units. This synergy allows for faster response times and more effective management of emergencies, ultimately improving public safety City-wide.
- **Cost Efficiency:** Operating and maintaining separate facilities for Police and Fire is expensive. The new complex would streamline administrative and operational functions, leading to cost savings in the long run. These cost efficiencies can help the City re-allocate resources to other important municipal initiatives.
- **Improved Resource Utilization:** A centralized complex enables better resource utilization, such as shared training facilities, meeting spaces, and equipment storage. This maximizes the use of existing assets and reduces redundant investments.
- **Streamlined Communication:** A shared facility will enhance communication and information-sharing between police officers and firefighters. This can be invaluable during emergencies when swift decision-making is critical.
- **Modern Infrastructure:** Building a new public safety complex provides an opportunity to incorporate state-of-the-art technology and infrastructure. This ensures that both departments have access to the latest tools and resources needed for their operations. The incorporation of advanced technology and modern infrastructure ensures that residents receive the highest quality public safety services, benefiting from the latest advancements in emergency response.
- **Community Engagement:** The new public safety complex may include space for public engagement, meetings, and educational events. This fosters a sense of connection between residents and public safety personnel, promoting community policing and fire safety education.

- **Resilience:** A centralized complex with improved infrastructure can enhance the City's resilience to natural disasters and emergencies, ensuring that residents are well-protected during adverse events.
  - **Space for Growth:** The new complex would be designed to accommodate future expansion, allowing the City to adapt to population growth and evolving public safety needs without the expense of constructing additional facilities.
- 8. Downtown Development:** The City represents a strategic approach to revitalize the urban core, ensuring it remains vibrant, economically thriving and culturally rich. The goal is to blend historic preservation with modern enhancements, aiming to attract businesses, residents, and increase tourism. The City plans to achieve this with infrastructure upgrades, enhancing recreational spaces and promoting arts and cultural events. The City is focused on transforming the downtown area into a bustling hub of activity which includes new restaurants, parking spaces, hotels, apartment complexes and Ferran Park upgrades.

Downtown development will bring several significant benefits to both the City and its residents:

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

### **Long-Term Financial Plan Summary**

In summary, the LRFP involves consolidating all components of the plan and ensuring continued alignment with the City's priorities. It serves as a roadmap for financial decision-making and resource allocation. By following the plan, the City can proactively address financial risks, seize opportunities and work towards achieving its long-term financial objectives, ultimately contributing to the well-being and prosperity of the community.

## City of Eustis Long-Term Debt

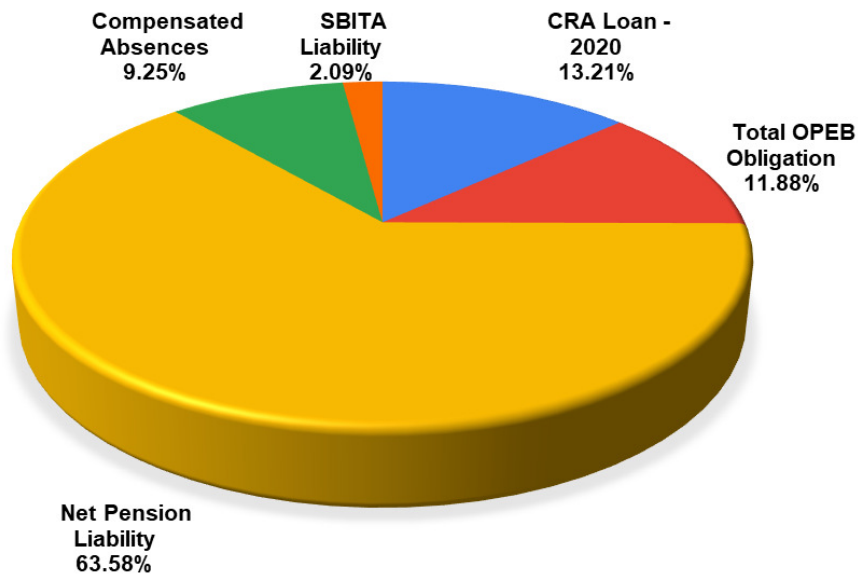
**Table 9:**

### **City of Eustis Outstanding Governmental and Business Activities Long-Term Debt As of September 30, 2023**

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<b>Governmental Activities:</b>					
<b>Revenue Bonds and Note Payable:</b>					
Note Payable - 2018	\$ 160,000	\$ -	\$ (160,000)	\$ -	\$ -
CRA Loan - 2020	2,772,346	-	(118,884)	2,653,462	123,549
<b>Subtotal</b>	<b>\$ 2,932,346</b>	<b>\$ -</b>	<b>\$ (278,884)</b>	<b>\$ 2,653,462</b>	<b>\$ 123,549</b>
<b>Other Liabilities:</b>					
Total OPEB Obligation	1,886,386	777,472	(277,556)	2,386,302	-
Net Pension Liability	14,713,005	4,530,600	(6,470,877)	12,772,728	-
Compensated Absences	1,451,531	1,114,152	(708,438)	1,857,245	232,245
SBITA Liability	550,474	16,545	(147,948)	419,071	128,363
<b>Total Other Liabilities</b>	<b>\$ 18,601,396</b>	<b>\$ 6,438,769</b>	<b>\$ (7,604,819)</b>	<b>\$ 17,435,346</b>	<b>\$ 360,608</b>
<b>Total Governmental Activities</b>	<b>\$ 21,533,742</b>	<b>\$ 6,438,769</b>	<b>\$ (7,883,703)</b>	<b>\$ 20,088,808</b>	<b>\$ 484,157</b>
<b>Business Type Activities:</b>					
<b>Revenue Bonds:</b>					
Water & Sewer Revenue					
Bonds, Series 2016	\$ 6,341,004	\$ -	\$ (351,686)	\$ 5,989,318	\$ 340,000
<b>Subtotal</b>	<b>\$ 6,341,004</b>	<b>\$ -</b>	<b>\$ (351,686)</b>	<b>\$ 5,989,318</b>	<b>\$ 340,000</b>
<b>Notes Payable - Direct Borrowings:</b>					
State Revolving Note Agreement	2,759,425	-	(244,757)	2,514,668	247,963
State Revolving Note Agreement	161,407	-	(14,410)	146,997	14,770
<b>Subtotal</b>	<b>\$ 2,920,832</b>	<b>\$ -</b>	<b>\$ (259,167)</b>	<b>\$ 2,661,665</b>	<b>\$ 262,733</b>
<b>Total Revenue Bonds and Notes</b>	<b>\$ 9,261,836</b>	<b>\$ -</b>	<b>\$ (610,853)</b>	<b>\$ 8,650,983</b>	<b>\$ 602,733</b>
<b>Other Liabilities</b>					
Total OPEB Obligation	478,589	197,250	(70,418)	605,421	-
Net Pension Liability	159,411	38,607	(13,183)	184,835	-
Compensated Absences	348,040	281,066	(216,911)	412,195	80,082
SBITA Liability	-	56,262	-	56,262	27,740
<b>Total Other Liabilities</b>	<b>\$ 986,040</b>	<b>\$ 573,185</b>	<b>\$ (300,512)</b>	<b>\$ 1,258,713</b>	<b>\$ 107,822</b>
<b>Total Business Type Activities</b>	<b>\$ 10,247,876</b>	<b>\$ 573,185</b>	<b>\$ (911,365)</b>	<b>\$ 9,909,696</b>	<b>\$ 710,555</b>

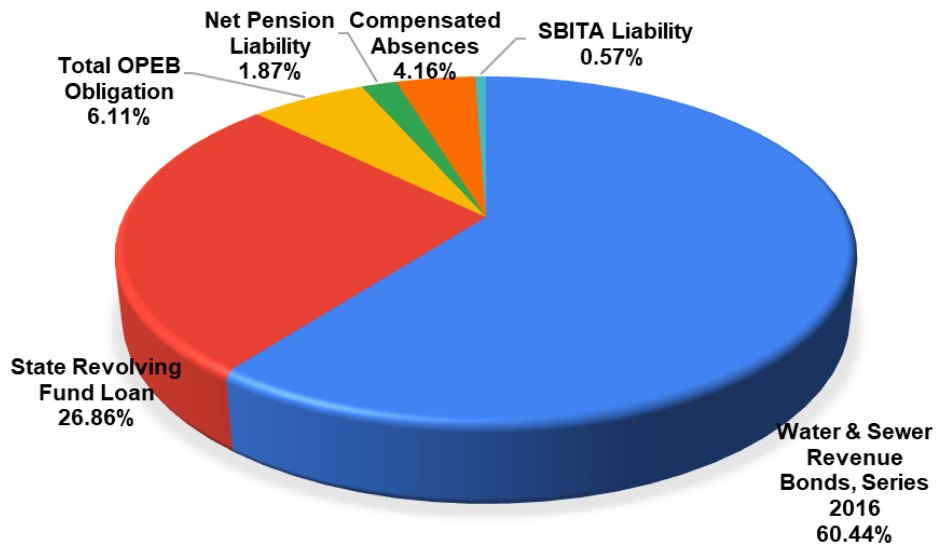
**Figure 13:**

**City of Eustis Outstanding Governmental Activities Debt - \$20,088,808  
As of September 30, 2023**



**Figure 14:**

**City of Eustis Outstanding Business Activities Debt - \$9,909,696  
As of September 30, 2023**



## **City of Eustis Debt to Income Ratio and Borrowing Capacity**

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

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

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

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

See Table 11 for the City's debt obligation as of September 30, 2023.

$DTI = (\text{Total Overall Debt Service} / \text{Total Annual Revenue FY}) * 100$   $(11,304,445 / 49,936,542) * 100 = 22.64\%$

The City's present Debt-to-Income (DTI) ratio is 22.64% and falls well below the City's policy of a DTI range of 28-36%. This range is considered healthy and financially sound.

Borrowing capacity refers to the maximum amount the City can borrow to finance various projects, initiatives, or infrastructure improvements. It represents the available financial resources that the City can utilize for debt to invest in its development and continue to meet its financial obligations.

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

A higher borrowing capacity indicates that the City can access more funds for capital investments or public projects. This enables the City to undertake essential infrastructure improvements, fund public services, stimulate economic growth or address urgent community needs. Proper financial planning, debt management strategies, and monitoring of the City's financial health are crucial to maintaining a healthy borrowing capacity and ensuring the City's long-term financial well-being.

The City currently has a borrowing capacity of \$10,092,701, equivalent to \$1,009,270 per year for the upcoming ten-year period. This borrowing capacity is determined using the formula:

$\text{Borrowing Capacity} = (\text{Total Annual Revenue} * \text{Debt-to-Income Ratio}) - \text{Total Annual debt Service}.$

Based on the City's financials (ACFR) for FY 2022/23, with a total revenue of \$49,936,542, a Debt-to-Income Ratio of 22.64%, and a total borrowed debt service amount paid in FY 2023 amounting to \$1,211,744, the calculation is as follows:



$((49,936,542 \times 22.64\%) - 1,211,744) = \$10,093,889$ , which is then divided by ten years to arrive at \$1,009,389 per year.

This borrowing capacity can provide the City with the means to secure funding for future capital projects during the FY 2025/29 timeframe.

**Table 10**

**Annual Debt Service on Existing Loans (Principal Only)**

**FY 2025/29**

Debt Description	Interest Rate	Loan #	Fiscal Year Ending September 30, 2023					
			2025	2026	2027	2028	2029	Total
SRF Loan - 2016	1.29%	350300	\$ 272,974	\$ 280,152	\$ 287,517	\$ 295,078	\$ 295,078	\$ 1,430,799
SRF Loan - 2016	1.39%	350302	257,836	264,636	271,615	278,778	278,778	1,351,643
Bond Series 2016	3.21%	242870	355,000	365,000	380,000	395,000	395,000	1,890,000
CRA Loan - 2020	2.88%	51460	\$ 2,527,558	\$ -	\$ -	\$ -	\$ -	\$ 2,527,558
<b>Total</b>			<b>\$ 3,413,368</b>	<b>\$ 909,788</b>	<b>\$ 939,132</b>	<b>\$ 968,856</b>	<b>\$ 968,856</b>	<b>\$ 7,200,000</b>

**Table 11**

**Debt Service to Maturity - As of September 30, 2023**

Governmental Activities		
CRA Loan - 2020		
Fiscal Year	Principal	Interest
2024	\$ 123,549	\$ 74,600
2025	2,529,913	71,001
<b>Total</b>	<b>\$ 2,653,462</b>	<b>\$ 145,601</b>

Business-Type Activities		
State Revolving Loans (Direct Borrowing)		
Fiscal Year	Principal	Interest
2024	\$ 265,981	\$ 33,902
2025	272,974	30,405
2026	280,152	40,929
2027	287,518	23,134
2028	295,077	19,354
2029-2032	1,259,963	37,589
<b>Total</b>	<b>\$ 2,661,665</b>	<b>\$ 185,313</b>
Revenue Bonds - 2016		
Fiscal Year	Principal	Interest
2024	\$ 340,000	\$ 210,256
2025	355,000	196,656
2026	365,000	186,006
2027	380,000	171,406
2028	395,000	156,206
2029-2033	2,230,000	530,631
2034-2036	1,555,000	104,219
<b>Total</b>	<b>\$ 5,620,000</b>	<b>\$ 1,555,380</b>

**Table 12:**

**Long Term Debt Purpose and Obligations as of 9/30/2023**

<b>Description of Bonds</b>	<b>Purpose of Issue</b>	<b>Issued</b>	<b>Outstanding</b>
<b>Government Activities:</b>			
Revenue Bonds and Note Payable			
Note Payable - 2018	Public Safety	\$-	\$-
CRA Loan - 2020	Comm. Develop.	3,000,000	2,653,462
<b>Total Governmental Activities</b>		<b>\$3,000,000</b>	<b>\$2,653,462</b>
<b>Business-Type Activities:</b>			
Revenue Bonds, Series 2016	Utility Improv.	\$7,680,000	\$5,620,000
Unamortized Bond Premium - 2016	Utility Improv.	504,691	369,318
State Revolving Note Agreement SRF 350300	Utility Improv.	292,989	146,997
State Revolving Note Agreement SRF 350302	Nitrification	5,264,258	2,514,668
<b>Total Business-Type Activities</b>		<b>\$13,741,938</b>	<b>\$8,650,983</b>

## City of Eustis Performance Management and Budget Trends

The City of Eustis seeks opportunities to promote operational excellence and sets performance measurement goals. Successful performance measures are driven by local needs and designed to closely align with the City's vision, mission, core values, priorities, goals and strategic plan actions.

Operational excellence leads to reduced operating costs and increased workplace productivity. It also creates an organizational culture that allows the City to support and improve valuable services for our community and achieve long-term sustainable goals and growth. The City identifies performance measurement as an essential component of the budgeting process. It supports the research on performance measurement provided by the City's Finance Department, assuring financial statements are prepared in accordance with GAAP (Generally Accepted Accounting Principles), which plays a vital role in the development of performance measurement in the public sector overall. The systematic approach to performance management helps improve the City's daily decision-making effectiveness and efficiency.

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

### City of Eustis

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

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

The performance management system framework reflects the practices by which performance management can be achieved. Continuous integration of these practices into the core operations of the City enables performance management to produce long-lasting benefits. The core practices within the framework must be supported by leadership to sustain a culture of performance excellence.

The four components of a performance management system are defined as:

- **Results and Standards:** Where does the City want to be? City management's commitment to a quality culture that aligns performance management practices with the City's mission, vision and core values. The City regularly considers customer feedback and is transparent about the performance between leadership and staff. A strong community strategic plan has clear priorities, goals, strategies, and actions.

- **Measurement:** How will we know if the City has met its goals? Performance measurement is generally defined as regular measurement of outcomes and results, generating reliable data on the effectiveness and efficiency of programs. A community strategic plan requires measurement management to monitor performance progress.
- **Monitoring and Communicating Progress:** How well is the City doing? The City monitors the process to identify weaknesses and strengths and may recalibrate a departmental approach to make it more successful, to improve the efficiency and accountability of the communication of the budget and, most importantly, demonstrate and quantify the effectiveness of communication. The City monitors, plans, documents progress, and communicates with the community to monitor performance progress.
- **Quality Improvement:** How can we improve the City? The City monitors the quality of systematic and continuous actions that lead to measurable improvement in City services. This assist with establishing a program or process to manage change and achieve quality improvement in public service policies, programs or infrastructure based on performance standards, measures, and reports. The City may need to shift course based on monitoring progress.
- Performance analysis targets the evaluation of the annual performance. It provides support for establishing control loops to influence operations on the one hand and to optimize processes in the long run on the other. Performance analysis can help to review departmental contributions towards a project or assignment that was prioritized by strategic plan.

**Figure 15:**

#### **City of Eustis Performance Management System Framework**



➤ **Developing Performance Measures:**

- Revenue Growth – City-wide (Annual Comprehensive Financial Report)
- Net Position (ACFR) – City-wide (Annual Comprehensive Financial Report)
- Number of Employees (Annual Comprehensive Financial Report)
- Number of customers requesting service (Annual Comprehensive Financial Report)

➤ **Output Measures:**

- Number of permit applications reviewed (City Manager Letter information)
- Police and fire reports filed (City Manager Letter information)
- Increase in new business (Development Services report)

➤ **Outcome Measures:**

- Standardized testing scores (Demographic Data)
- Change in criminal activity (Sheriff's Office Reports)
- Miles of streets maintained (Public Works Reports)
- Numbers of utility accounts served (Public Works Reports)

➤ **Efficiency Measures:**

- Youth and sport activity data (City Manager Letter information)
- After school programs (City Manager Letter information)
- Cultural services and events (Parks & Recreation reports)
- 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 appropriate and fiscally responsible spending of taxpayers' dollars.

### **Budget Trends and City Financial Performance Analysis**

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. This analysis contains many assumptions therefore, 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 should be adjusted accordingly.

Comparing the budget of fiscal years 2021 through 2025, current trends are analyzed and forecasted through the fiscal year ending September 30, 2025.

Key assumptions include:

- Water and sewer services revenue growth 2.5% annually
- Other revenues growth 3% annually
- Revenues from fines & forfeitures will remain flat
- COLA adjustment 5% for all full-time employees

- Flat pay of \$1,000 to every current full-time employee in FY 2024/25.
- Operating cost increase of 5% annually due to inflation, services and commodities increase.

The table below is a summary of City of Eustis budget trends for the last five fiscal years.

## City Financial Performance Analysis

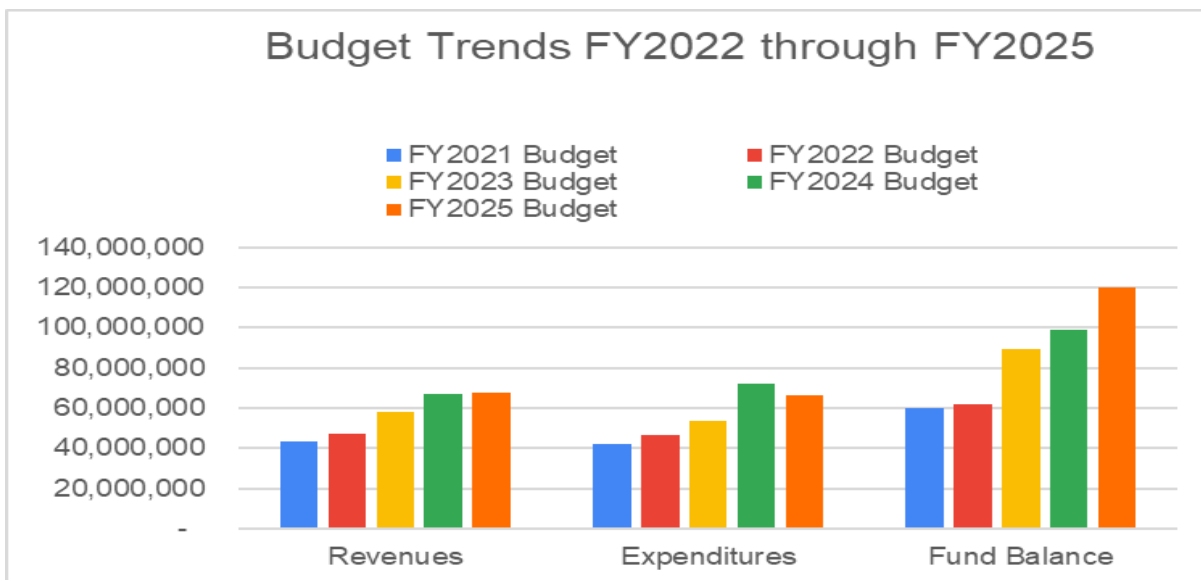
Table 13:

### City of Eustis Budget Trends

City Performance Measures	FY 2021 Budgeted	FY 2022 Budgeted	Change % from 2021 to	FY 2023 Budgeted	Change % from 2022 to	FY 2024 Budgeted	Change % from 2023 to	FY 2025 Budgeted	Change % from 2024 to
<b>Beginning Fund Balance</b>	58,745,652	60,872,749	3.6%	84,650,574	39.1%	103,705,339	22.5%	118,742,971	14.50%
<b>Revenue</b>									
General Fund	18,016,178	19,630,625	9.0%	21,480,241	9.4%	24,318,859	13.2%	26,553,523	9.19%
Capital Projects Fund	1,633,000	2,198,000	34.6%	2,160,614	-1.7%	5,480,741	153.7%	6,240,225	13.86%
Special Revenue Funds	4,346,528	4,340,922	-0.1%	6,001,371	38.3%	5,711,356	-4.8%	8,531,769	49.38%
Enterprise Funds	14,858,975	16,611,455	11.8%	20,440,313	23.0%	23,672,842	15.8%	18,002,925	-23.95%
Trust & Agency Funds	4,560,419	4,357,122	-4.5%	8,173,912	87.6%	7,864,842	-3.8%	8,245,505	4.84%
<b>Total Revenue</b>	<b>43,415,100</b>	<b>47,138,124</b>	<b>8.6%</b>	<b>58,256,451</b>	<b>23.6%</b>	<b>67,048,640</b>	<b>15.1%</b>	<b>67,573,947</b>	<b>0.78%</b>
<b>Expenses</b>									
General Fund	17,836,329	19,379,113	8.6%	21,271,009	9.8%	23,886,911	12.3%	27,148,773	13.66%
Capital Projects Fund	1,504,606	2,242,991	49.1%	2,594,278	15.7%	6,043,046	132.9%	6,492,300	7.43%
Special Revenue Funds	4,036,354	3,994,941	-1.0%	4,796,492	20.1%	6,271,176	30.7%	8,717,276	39.01%
Enterprise Funds	15,937,045	18,006,604	13.0%	21,583,134	19.9%	29,983,814	38.9%	18,804,328	-37.29%
Trust & Agency Funds	2,531,450	2,758,082	9.0%	3,136,963	13.7%	5,717,282	82.3%	5,425,685	-5.10%
<b>Total Expenses</b>	<b>41,845,784</b>	<b>46,381,732</b>	<b>10.8%</b>	<b>53,381,876</b>	<b>15.1%</b>	<b>71,902,229</b>	<b>34.7%</b>	<b>66,588,362</b>	<b>-7.39%</b>
<b>Ending Fund Balance</b>	60,314,968	61,629,141		89,525,149		98,851,750		119,728,556	

## City Financial Performance Analysis

Figure 16



The financial performance analysis of the City covers a span of five years, with the estimated and projected data for FY 2024/25. The analysis reveals that the City of Eustis has experienced consistent growth in revenue and total net position since FY 2020/21. However, there is a projected decrease in expenses in FY 2024/25 and a nominal increase in revenues. The majority of the decrease in expenditures is in the Water & Sewer R&R Fund. The City's Bates Avenue WWTP major expansion project was completed in FY 2023/34

Looking ahead, the estimated actuals for FY 2023/24 indicate a decline in the City's revenue and expenditures, both in governmental and business activities. This can be attributed to economic stagnation and high inflation during that period. However, the budget for FY 2024/25 project a slight decrease in revenue and expenditures, with hopes that the economy will recover. These performance measures are City-wide and align with Goal #3 of the City's strategic plan, which aims to provide quality, competent, and cost-effective governmental public services.

More specifically, the revenue growth between FY 2021/22 and FY 2022/23 experienced a positive change of 23.6%. Most of this growth is from ARPA funds received in FY 2022/23 and spent in FY 2023/24 on the Bates Avenue WWTP. Revenue growth between FY2022/23 and FY2023/24 of 15.1% indicates a healthy growth trend. On the other hand, expenses saw higher growth rate of 34.7%, between FY 2022/23 and FY2023/24 due to several one-time capital projects. The fund balance has consistently trended upwards indicating a healthy financial position for the City. This growth in can be primarily attributed to City development and the construction of new subdivisions, which boosted governmental activities revenue.

The positive revenue growth signifies a healthier and more prosperous economy, leading to various benefits such as increased job opportunities, higher wages, and additional funding for government projects and services. The City's business activities typically generate higher revenue due to charges for water and sewer services which, in turn, is used for continued maintenance and expansion of the City's utility infrastructure.



The financial performance chart and budget trends of the City clearly demonstrate that revenue growth consistently outpaces expenditure growth, with the exemption of years with significant capital projects. This has resulted in a positive trend where the City's revenue consistently exceeds its expenditure growth. It is expected that FY 2024/25 will result in an elevated financial performance for the City, reaching higher level. Overall, the City's financial performance and revenue growth demonstrate a competent managerial approach in addressing the City's needs and effectively navigating the challenges posed by the current economic situation.

**Table 14:**

**Measures by Department FY 2024/25 Summary Analysis**

Department Performance Measures Summary	FY 2022 Actual	FY 2023 Actual		FY 2024 Estimated		FY 2025 Projected	
	Strategic Plan	Strategic Plan	Change %	Strategic Plan	Change %	Strategic Plan	Change %
	Goal Data	Goal Data		Goal Data		Goal Data	
Police Department Services	42,226	41,861	-0.9%	41,956	0.2%	42,270	0.7%
Fire Department Services	8,652	8,652	0.0%	9,053	4.6%	10,346	14.3%
Memorial Library Services	253,486	246,175	-2.9%	268,983	9.3%	275,601	2.5%
Parks & Recreation Services	46,685	46,405	-0.6%	57,650	24.2%	64,150	11.3%
Building Services	8,417	8,445	0.3%	8,344	-1.2%	7,769	-6.9%
Development Services	201	201	0.0%	180	-10.4%	273	51.7%
Code Enforcement Services	6,883	6,883	0.0%	6,819	-0.9%	6,870	0.7%
Finance Services	827	840	1.6%	845	0.6%	852	0.8%
Procurement Services	877	881	0.5%	884	0.3%	890	0.7%
Human Resources Services	1,122	1,140	1.6%	1,034	-9.3%	1,146	10.8%
Public Works Street Maintenance	36,961	36,662	-0.8%	37,301	1.7%	37,400	0.3%
Public Utilities Services	16,673	17,348	4.1%	17,200	-0.9%	17,335	0.8%
<b>Total</b>	<b>433,725</b>	<b>415,493</b>	<b>-4.2%</b>	<b>450,249</b>	<b>8.4%</b>	<b>464,902</b>	<b>3.3%</b>

**City Departmental Performance Analysis**

Departmental performance analysis was measured using four years of data, covering FY 2021/22 as actual data, estimating FY 2023/24 actual results and using the FY 2024/25 budget as projected data for departmental performance measures. Performance effectiveness measurements are based on citizen surveys, departmental statistical data and a summary of departmental performance programs presented at the end of each department's section in the budget.

When comparing the actual data from FY 2021/22 to FY 2022/23, the overall departmental performance decreased by 4.2%. However, the performance measures show an increase of 8.4% the following year. The total projected departmental performance for FY 2024/25 is reporting an increase of 3.3%, which is trending upwards. The growth of public services in Police, Library, Code Enforcement Services, Finance, HR Services, PW Street Maintenance is slightly increase in FY 2025 numbers, with a projected increase of only 6.9% in Building Services Department.

The best performance for FY 2025 is been presented by three City departments Development

Services 51.7%, the Fire Department 14.3% and Parks & Recreation Department 11.3%.

In the estimated FY 2023 Parks & Recreation showed an increase in services which may be attributed to new Kayak Rental installation and increase in family and child programs. Other departments, including the Fire Department, Memorial Library, Finance and Purchasing Services, PW Street Maintenance and Public Utilities Services, showed a continuous increase in public services. However, Police, Building, Development Services, Code Enforcement Services, and Human Resources Services showed a decrease in services. The Police Department's decrease was associated with the hiring of five new cadets who underwent the cadet apprentice- ship program and transitioned to full-time Police Officers. Two of these department performances also slightly decreased compared to the previous year: Fire by 5.4%, Parks & Recreation by 7.5%. Development Services increased significantly in FY 2022 by 43.8% due to increased City development and new building construction.

Looking ahead to projected FY 2025, Fire, Parks & Recreation, Development Services, and Human Resources are expected to demonstrate optimistic increases in services. Other departments such as Police, Library, Code Enforcement, Finance and Purchasing, Human Resources, Public Utility Services and Public Works Services also show a slight increase in services. The Building Department is the only one department projecting a slight decrease in services due to the finalization of many new building constructions the following year.

The economy's lower inflation rate has contributed to an increase in estimated services levels as the City of Eustis is recovering from economic stagnation. The current economic outlook is positive, and it is anticipated that we continue to see positive changes for the City

## BUDGET-IN-BRIEF





**Table 15:****All Funds Budget Summary****Fiscal Year 2024/25**

<b>Fund No.</b>	<b>Fund Name</b>	<b>Estimated Beginning Fund Balance</b>	<b>Plus: Revenues</b>	<b>Less: Expenditures</b>	<b>Less: Reserves</b>	<b>Estimated Available Fund Balance</b>	<b>Estimated Ending Fund Balance</b>
001	General	17,975,135	26,553,523	27,148,773	6,025,972	11,353,913	17,379,885
006	Library Contribution	28,089	2,210	5,700	-	24,599	24,599
010	Sales Tax Revenue	1,272,031	6,240,225	6,492,300	-	1,019,956	1,019,956
011	Law Enforcement	54,129	61,600	59,325	-	56,404	56,404
012	Education	39,185	30,950	13,900	-	56,235	56,235
013	Police Forfeiture	752,012	2,167,000	2,702,979	675,745	(459,712)	216,033
014	Street Improvement	1,859,784	4,128,809	3,824,423	956,106	1,208,065	2,164,170
020	Community Redevelopment	2,081,343	1,215,200	886,667	221,667	2,188,209	2,409,876
049	Building Services	709,824	926,000	1,224,281	306,070	105,472	411,543
040	Stormwater Utility Revenue	21,081,937	15,526,125	15,754,728	5,213,334	15,640,001	20,853,334
041	Water & Sewer Revenue	171,039	1,800	-	-	172,839	172,839
042	Reclaimed Water Projects	20,430,927	2,475,000	3,049,600	-	19,856,327	19,856,327
059	Water & Sewer R&R	246,138	44,000	51,400	-	238,738	238,738
060	Fire Prevent. Capacity Exp. Trust	263,863	18,275	43,860	-	238,278	238,278
061	Greenwood Cemetery Trust	25,023,145	3,685,000	1,900,000	26,808,145	-	26,808,145
062	Police Pension	14,652,032	2,970,000	1,250,000	16,372,032	-	16,372,032
063	Fire Pension	327,921	96,500	181,225	243,196	-	243,196
064	Parks & Rec Capacity Exp. Trust	247,765	43,300	1,065	290,000	-	290,000
065	Law Enforce. Capacity Exp. Trust	5,307,560	231,000	323,000	5,215,560	-	5,215,560
066	Water Impact Trust	6,121,340	848,800	1,265,755	5,704,385	-	5,704,385
068	Sewer Impact Trust	(17,744)	260,880	388,280	(145,144)	-	(145,144)
069	Economic Development Trust	115,516	47,750	21,100	142,166	-	142,166
	Library Capacity Exp. Trust						
<b>TOTAL</b>		<b>118,742,971</b>	<b>67,573,947</b>	<b>66,588,362</b>	<b>68,029,233</b>	<b>51,699,323</b>	<b>119,728,556</b>



**Table 16:**

**Budget Process  
Calendar FY 2024/25**

<b>Date</b>	<b>Notes</b>	<b>Activity/Requirement</b>	<b>Participants</b>
February 01, 2024		<b>CIP Gravity System is Open for Departmental CIP Requests Filing</b>	CIP Project Team
February 23, 2024	**	<b>Pre-Budget Planning &amp; Priority Workshop</b>	City Manager & Commission
March 15, 2024		<b>CIP Request Forms due to Budget from Departments</b>	CIP Project Team
April 3, 2024		<b>Preliminary Revenue Estimates Prepared by Finance Department</b>	Finance Department
April 5, 2024		<b>Edmunds Budget Entry Screens Opened for Department Entry</b>	Finance Department
April 5, 2024		<b>Distribute Budget Manual &amp; Request Forms to Departments</b>	Finance Department
April 6, 2024		<b>Print City Manager's Proposed CIP Book</b>	Finance Department
April 7, 2024		<b>Preliminary CIP Revenue Review and Departmental Requests Meeting</b>	Finance Director and City Manager
April 14, 2024		<b>1st Round CIP Meetings &amp; Review (Individual)</b>	City Manager & CIP Project Team
April 17, 2024		<b>2nd Round CIP Meetings as Needed (Individual)</b>	City Manager & CIP Project Team
April 18, 2024		<b>3rd Round CIP Meetings as Needed (Individual)</b>	City Manager & CIP Project Team
May 1 - 8, 2024		<b>Department Budget Meetings</b>	Finance Dept. and Dept. Directors
May 6, 2024		<b>Due Date for Department Budget Entry</b>	CIP Project Team
May 8, 2024		<b>Due Date to Budget for Position and/or Operating Capital Request Forms</b>	CIP Project Team
May 8, 2024		<b>Edmunds Budget Entry Screens Locked to Departments</b>	Finance Department
June 1, 2024	*	<b>Preliminary Tax Info from Property Appraiser/Adjust Ad Valorem Budget Office</b>	Lake County Property Appraiser
June 1 - June 30, 2024		<b>Prepare City Manager's Proposed Budget Book</b>	Finance Department
June 5-6, 2024		<b>General Fund Summary Meeting</b>	City Manager & Finance Department
July 1, 2024	*	<b>Property Appraiser to Provide Form DR-420 to Certify Taxable Value</b>	Lake County Property Appraiser
July 8, 2024	**	<b>City Commission Proposed Budget Review &amp; Approval Workshop</b>	City Commission, Finance Department, CIP Project Team
July 9, 2024	**	<b>City Commission Proposed Budget Review &amp; Approval Workshop</b>	City Commission, Finance Department, CIP Project Team
July 10, 2024	**	<b>City Commission Proposed Budget Review &amp; Approval Workshop</b>	City Commission, Finance Department, Department Directors
July 11, 2024	**	<b>City Commission Proposed Budget Review &amp; Approval Workshop</b>	City Commission, Finance Department, Department Directors

July 12 - August 21, 2024		<b>Prepare Proposed Tentative Budget for First Hearing</b>	Finance Director, Finance Department
July 13, 2024	*	<b>Certify Proposed Millage Rate and Tentative Hearing Date with Property Appraiser's Officer</b>	Finance Director
July 18, 2024	**	<b>Certify Millage Rate with Florida Dept. of Revenue</b>	City Commission
August 1, 2024		<b>Last Day for Changes to Proposed Tentative Budget</b>	Finance Director, Budget Office
August 1, 2024	**	<b>Acceptance of CRA Budget</b>	City Commission
August 1, 2024	*	<b>Last Day to Submit DR-420 to Property Appraiser for Proposed Tentative Budget</b>	Finance Director
August 1, 2024	**	<b>Second Read Ordinance Updating CIE for CIP</b>	City Commission
August 21, 2024	*	<b>Property Appraiser Mails "Notice of Proposed Property Taxes" TRIM Notices to Residents</b>	Property Appraiser
September 5, 2024	**	<b>Proposed Tentative Budget Book to Commission</b>	Finance Director, City Commission
September 5, 2024	**	<b>First Budget Hearing to Adopt Budget &amp; Millage</b>	City Commission and Public
September 5, 2024	**	<b>Acceptance of CIP 2025-29 Plan</b>	City Commission
September 16, 2024	*	<b>Advertise in the Newspaper Intent to Adopt a Final Budget</b>	Finance Department
September 19, 2024	**	<b>Final Hearing to Adopt Final Budget and Millage</b>	City Commission and Public
September 19, 2024	**	<b>Final Acceptance of CIP 2025-29 Plan</b>	City Commission
September 30, 2024	*	<b>Certify Final Millage to Property Appraiser</b>	Finance Department
September 30, 2024		<b>Distribute Final Budget Books</b>	Finance Department
October 1, 2024		<b>New FY 2025 Budget Goes into Effect</b>	Finance Department

\* Requirement of State Law under TRIM

\*\* City Commission involvement





## The Fiscal Year October 1, 2024 - September 30, 2025 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 City's Adopted Budget informs the reader about the City of Eustis and the policies that guide the prioritization of spending of resources. The City Manager's Budget Message provides a condensed analysis of the City's budget, highlighting the central issues in developing the budget as well as establishing the goals for the upcoming fiscal year. The City's budget includes the City-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 budget provides information about the services the City will provide for the fiscal year beginning October 1, 2024, and ending on September 30, 2025. The City of Eustis has a well-structured process focused at evaluating the entire spectrum of its financial policies. This assessment is carried out under guidance of the City's management team, who play a crucial role in ensuring that these policies not only maintain their current relevance but also align them with the ever-evolving mandates and regulations that govern them.

#### Financial Plan

The City's budget demonstrates the financial plan of the City, detailing the costs associated with providing City 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 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, indicating the anticipated changes in fund balances from one year to the next.

#### Operations Guide

The budget provides detailed information on how the City and its departments are organized. Within the departmental sections, information is provided about the activities, services, and functions that are carried out by each department to support the overall goals and objectives of the City Commission. An organization chart is included as well as authorized positions, budget highlights, and budgetary appropriations.

#### Communications Device

The budget provides summary information to assist with understanding revenue sources and planned fiscal spending that supports the City's established goals and objectives. Included in the budget document is a table of contents and a glossary to help the reader 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 budget document provides a condensed analysis of the financial plans for FY 2024/25 for the City of Eustis.

# Budget Process

## Budgetary Basis

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

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

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

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

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

## Budget Decision-Making Process:

The City’s budget decisions play a pivotal role in shaping the trajectory of the City’s growth, development, and overall well-being. These decisions are integral to allocating financial resources efficiently and effectively, ensuring that the City can achieve its organizational and community goals. The process of making budget decisions is carefully structured to support these goals and promote the betterment of both the City and the residents it serves.

- *Goal Identification:* The goal identification process begins with identifying the City’s goals and priorities. These may include enhancing public services, improving infrastructure, fostering economic development, ensuring public safety, and preserving the environment, among others.
- *Budget Development:* City departments collaborate to create budget proposals aligned with the identified City’s Strategic Plan goals. These proposals outline resource needs, program costs, and potential impact on the community.
- *Prioritization:* The proposed budgets are reviewed and evaluated by City management, department heads, and the City Commission. Prioritization occurs based on alignment with the City’s objectives and community needs.
- *Resource Allocation:* The available financial resources are allocated to various departments and programs based on established priorities. Trade-offs are considered, as funding one initiative might mean reducing resources for another one.

- *Public Input:* The City encourages public participation and transparency by having public hearings to discuss the budget. Public hearings provide the opportunity for residents to voice their preferences and concerns.
- *Refinement and Approval:* Budget proposals are refined based on stakeholder input and discussions. The final budget is then presented to the City Commission for approval.

### **Budgetary Support for Organizational and Community Goals:**

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

- *Alignment:* Budget decisions are closely tied to the City's strategic goals and priorities. Funds are allocated to programs and initiatives that directly contribute to achieving these goals.
- *Resource Allocation:* The budget provides the necessary financial resources for essential services such as public safety, roads and streets, parks and recreation, infrastructure maintenance, and more. Allocating resources to these areas enhances the quality of life for residents and supports community growth and development.
- *Strategic Initiatives:* The City sets aside resources for strategic initiatives that address specific challenges or opportunities within the community. This could include economic development projects, environmental sustainability efforts and community engagement programs.
- *Innovation:* The budget can fund innovation and technological advancements, allowing the City to stay competitive and provide modern services to its residents. Investment in innovative technologies, digital platforms, and improved communication channels enhance efficiency and accessibility.
- *Safety and Security:* Adequate funding for public safety, emergency response services and disaster preparedness ensures the safety and security of the City and enhances the sense of well-being for our residents.
- *Equity and Social Services:* Budget decisions also play a role in promoting equity and inclusion. Funds can be allocated to support underserved populations, improve access to resources and address disparities within the community.
- *Accountability and Reporting:* The budget establishes a framework for accountability as expenditures are tracked and measured against expected outcomes. Transparent reporting ensures that the City can assess how resources are being utilized to support their priorities.

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

### **Budget Procedures**

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

requirements in alignment with City Commission goals and objectives.

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

### **Budget Adoption**

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

Public participation in the budget process is encouraged. Prior to adoption, the City Commission holds several public budget workshops to review the entire proposed budget and includes major issues, programs, and capital projects to be included in the adopted budget. In addition to the workshops, there are two public hearings in which residents can question the City Commission on the budget. The scheduled times and locations of these meetings are advertised in accordance with Florida Statutes.

### **Budget Amendments**

Amendments that change the total original budget appropriation in any given fund are presented 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. The classification detail at which expenditures may not legally exceed appropriations is at the total fund level.

### **Balanced Budget**

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

Preparing a balanced budget helps the City avoid excessive spending and allows it to focus resources on areas and services that require them the most. Achieving a budget surplus can provide funds for emergencies or if the City wishes to increase spending during a recession without having to borrow.

### **Truth-In-Millage (TRIM) Requirements**

Chapters 200 and 218 F.S. detail 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 ultimately 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 County Property Appraiser’s office. This first 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 must be held prior to October 1.

The City’s FY 2024/25 Budget Calendar provides condensed information regarding specific actions and deadlines regarding the budget process that are required to meet all State and City budget adoption requirements.

### **Budget Document Organization**

The budget document is organized in the following sequential parts:

- *Table of Contents*
- *City Manager’s Message - Letter of Transmittal*
  - This section includes the City Manager’s message to the City Commission describing the budget as presented and factors that were considered in the preparation of the budget
- *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
- *Vision, Mission, Core Values, & Strategic Plan*
  - This section outlines the City’s Vision, Mission Statement, Core Values, Strategies, and Goals for its future direction
- *Ad Valorem Millage Ranking*
  - This section demonstrates the City of Eustis millage position among the other municipalities in the County
- *City-wide Organization Chart and Authorized Personnel Comparison*
  - This section depicts the City’s reporting structure and distribution of its human resource assets
- *Budget-in-Brief Section*
  - This section provides the reader with information helpful for understanding the City’s process of developing the annual budget. Included are narratives about the budget process, fund types and basis of budgeting, revenue sources and trends, and financial policies. Also included is a section devoted to the City’s debt position listing its outstanding debt issues, debt service funding sources, and overall debt policy
- *Budget Calendar*
  - This calendar provides key dates and events throughout the course of the budget development cycle
- *All Funds Budget Summary*
  - This section provides the budgeted revenue, expense, and fund balance scenarios for all the City’s funds
- *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
- *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 expenditures and 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. Appropriated funds are segregated by governmental, enterprise and fiduciary funds. Governmental funds are used to account for the majority 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 (typically City utilities). The City has fiduciary funds which are not budgeted because these resources are not available for the City to use. The City acts as a trustee and cannot use these funds to support the City's own programs. These funds are held in trust for employee future pension plan payouts.

### **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 administration, public safety, physical environment and transportation, and culture and recreation.

#### **Special Revenue Funds**

Special revenue funds are appropriated for 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* – Accounts for revenue received from motor fuel gas taxes. All expenditures within the fund go toward maintaining the City's streets and rights-of-ways.
- *Community Redevelopment Trust Fund* – Accounts for the revenue received by City's special taxing district identified in the Community Redevelopment District. All expenditures must occur within this geographically defined area.
- *Building Services Fund* – Accounts for revenues generated by construction permit fees and expenditures resulting from enforcement of the Florida Building Code.
- *Stormwater Utility Revenue Fund* – Accounts for user fees and other revenues related to stormwater charges. The fund is responsible for funding the operation, construction, and maintenance of the City's stormwater system, system planning, and system management.

## Capital Projects Funds

The City's Capital Improvement Plan (CIP) contains all the individual capital projects, equipment purchases, and major studies needed for the City, in conjunction with construction, completion schedules and financing plans. The CIP provides a working blueprint for maintaining, improving and expanding the City's infrastructure.

The capital project funds are utilized to account for major capital acquisition and construction activity separately from ongoing operating and maintenance activities. This helps to avoid distortions in financial trend information that occurs when capital and operating activities are mixed. Project funding process starts with departmental CIP requests to the City Manager and Finance Department.

The City Manager, Finance Department and City Department Heads review requested projects individually. Prioritization of projects is based on community needs, departmental performance, workload capacity, current economic conditions, funding sources and availability by linking strategic plans with the City's fiscal capacity. Approval of the CIP is made by the City Commission with two City Commission CIP hearings.

The CIP includes the following elements:

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

Some of the major projects included in the FY 2025/29 CIP are:

- Public Safety Combined Complex (PW Dept. - Facilities) - \$13,250,000
- North Shore Bridge Construction (PE Dept) - \$5,100,000
- Aquatic Center Renovation (Parks & Rec Dept) - \$3,200,000
- Street Resurfacing City-wide (PW Dept - Transportation) - \$2,449,079
- Vehicle Replacements (Police Dept) - \$1,675,000
- Process & Clarification Tank Rehabilitation (PW Dept-Wastewater) - \$1,520,000
- FDOT Landscape Maintenance (PW Dept - Transportation) - \$1,500,000
- Rosenwald 7 Blocks Sewer (PW Dept - Wastewater) - \$1,450,000
- Building Improvements (PW Dept - Facilities) - \$1,234,500
- Heathrow WTP Ground Storage Tank (PW Dept - Water) - \$1,080,000
- Water Meter Rebuild (PW Dept - Water) - \$1,020,000
- Pumper Engine Replacement (Fire Dept) - \$904,400 (lease)
- Infiltration & Intrusion (PW Dept - Wastewater) - \$890,000
- Bates Ave Plant Generator Overhaul (PW Dept - Wastewater) - \$880,000
- Fire Engine (Fire Dept) - \$750,000
- Master Lift Station Upgrade (PW Dept - Wastewater) - \$720,000
- Eastern Tertiary Filter (PW Dept - Wastewater) - \$660,000
- New Water Meter Service Sets (PW Dept - Water Impact) - \$630,000

- Sewer Cleaning Tank (PW Dept - Wastewater) - \$570,000
- Ferran Park Seawall (Parks & Rec. Dept) - \$550,000
- Corey Roll Field Improvements (Parks & Rec. Dept) - \$530,000
- Sidewalk Replacements City-wide (PW Dept - Transportation) - \$520,000
- Unimproved Roads Engineering Design (PW Dept - Transportation) - \$500,000
- Equipment (Police Dept) - \$490,000
- Lift Station Emergency Generator Replace (PW Dept - Wastewater) - \$475,000
- Camera Vehicle (PW Dept - Wastewater) - \$450,000
- CR44 Force Main (PW Dept - Wastewater) - \$420,000
- Signalization Camera (PW Dept - Transportation) - \$420,000
- Cornelia Dr. Second Connection Point (PW Dept - Water) - \$410,000
- Rosenwald 7 Blocks Watermain (PW Dept - Water) - \$400,000
- Dump Truck Replacement (PW Dept - Transportation) - \$400,000
- Laurel Oak Rd. Water Main Replacement (PW Dept - Water) - \$400,000
- Stormwater Camera (PW Dept - Stormwater) - \$400,000
- Street Sweeper (PW Dept - Stormwater) - \$400,000
- Mobility New Sidewalks (PW Dept - Transportation) - \$330,000

### **Sales Tax Capital Projects Fund**

This fund accounts for the capital expenditures of the one-cent infrastructure sales tax to be incurred over a period of five years. Each project is presented along with the amount to be expended in each year and the method of paying for those expenditures.

### **Proprietary Funds**

The City uses proprietary funds to account for its business-type activities. The City has several proprietary funds. These proprietary funds include fees or charges on external users for use of the services provided.

- *Water and Wastewater Revenue Fund* – This fund accounts for user fees and other revenues related to the operation of the City’s utility system. Fees are charged to the users for service to fund the ongoing operating and capital needs of water, sewer, and reclaimed water services provided.
- *Reclaimed Water Project Fund* – This fund accounts for reclaimed water projects that are used for irrigation and other uses to supplement the City’s water supply. Funding is derived from inter-fund transfers from the Water and Sewer Revenue Fund.
- *Water and Wastewater Renewal and Replacement Fund* – This fund covers anticipated expenses for major repairs of the City’s utility facilities as well as replacement of related equipment. Funding is derived from inter-fund transfers from the Water and Sewer Revenue Fund.

### **FY 2024/25 Budget Development**

This section describes the major sources of revenues and expenditures, along with trends utilized in developing the FY 2024/25 Adopted Budget. The City maintains a balanced budget approach in compliance with Sec. 166.029 F. S. in which available revenues 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 for expenditures have been allocated with projected available resources in order



to maintain a balanced budget with limited reliance on fund balance reserves, in accordance with existing City policy.

## **Financial Forecasting**

Financial forecasting plays a pivotal role in budgeting for the City and has significant implications for both short- term and long-term financial planning.

### **Revenue and Expenditures Forecasting Impact:**

- *Revenue Forecasts:* Accurate revenue forecasting provides the foundation for development of the City's budget. The City relies on this forecasting to estimate the funds available for spending. Overestimating revenue can lead to budget deficits, while underestimating can result in unspent funds.
- *Expenditure Forecasts:* Projections of future expenditures help allocate resources effectively. The City must estimate the costs of maintaining essential services, personnel salaries, debt service payments and other expenses. Overestimating expenditures can lead to budget surpluses, but it may also result in underfunding important services.

### **Short-Term Budget Impact:**

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

### **Long-Term Planning Impact:**

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

### **Implications for Future Budgets and Operations:**

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

The following areas were considered when developing the five-year financial forecast:

- The City's current year-end estimates.
- Trends in revenue sources and spending based on historical data.
- Analysis of the City's General Fund revenues, expenditures, current taxable valuation and projected future valuation based on anticipated new development and/or land-use changes.
- An analysis of financial policies as they relate to funding reserves.
- Current and projected economic conditions in the local vicinity and anticipated legal changes

To make accurate predictions, several key assumptions were considered. These assumptions help City management estimate revenue streams and plan for effective budget management.

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

➤ *Ad Valorem Taxes:*

- **Property Values:** Forecasts rely on assessments from the County Property Appraiser's Office of property values in the City. Assumptions are made about how property values may change considering factors such as inflation, economic trends, real estate market conditions, annexation and new construction
- **Tax Rate Stability:** The City has used the assumption that property tax rates will remain relatively stable over time. Significant changes in tax rates could impact revenue projections
- A conservative revenue growth rate of 3% was integrated, to ensure the fiscal stability and sustainability of City's finances. This growth rate considers potential economic conditions and various factors influencing revenue generation

➤ *Utility Taxes:*

- **Utility Usage:** Assumptions regarding the level of utility usage by residents and businesses take into consideration historical consumption patterns, population growth, and current and potential economic conditions
- **Rate Structures:** Changes in utility rate structures, including increases or decreases in rates, are factored into revenue forecasts
- A conservative revenue growth rate of 2% was assumed to ensure the fiscal stability and sustainability of the City's finances. This growth rate considers the current and potential economic conditions and various factors influencing revenue generation

➤ *One-Half-Cent Sales Taxes:*

- **Economic Trends:** The assumptions for sales tax revenue are closely tied to the overall economic health of the City. Assumptions are made regarding economic growth, consumer spending and retail sales trends
- **Legislative Changes:** Changes in sales tax rates or regulations at the State level can impact local revenue forecasts
- A conservative revenue growth rate of 2% was assumed to ensure the fiscal stability and sustainability of the City's finances. This growth rate considers the current and potential economic conditions and various factors influencing revenue generation

➤ *Franchise Fees:*

- **Franchise Agreements:** Assumptions depend on existing franchise agreements with utility companies, cable providers, or other entities operating within the City. Assumptions about fee structures and collection rates are made accordingly
- **Business Activity:** Changes in the number of businesses operating within the City and their level of activity can affect franchise fee revenues
- A conservative revenue growth rate of 2% was assumed to ensure the fiscal stability and sustainability of the City's finances. This growth rate considers the current and potential

## economic conditions and various factors influencing revenue generation

### ➤ *Water and Sewer Sales:*

- **Usage Patterns:** Assumptions about water and sewer usage are based on historical data, seasonal variations, and expected changes in consumption due to factors like population growth and weather conditions. A 5% yearly growth in estimated revenue for water and sewer sales in FY 2025/29 was applied, taking into account the current growth of the City the development of pending new subdivisions
- **Rate Adjustments:** Forecasts consider potential rate adjustments for water and sewer services, which can impact revenue generation. Currently, the City is in the process of conducting a study on water and sewer rates. In the upcoming fiscal year, the existing revenue figures will be updated to reflect the data from the rate study

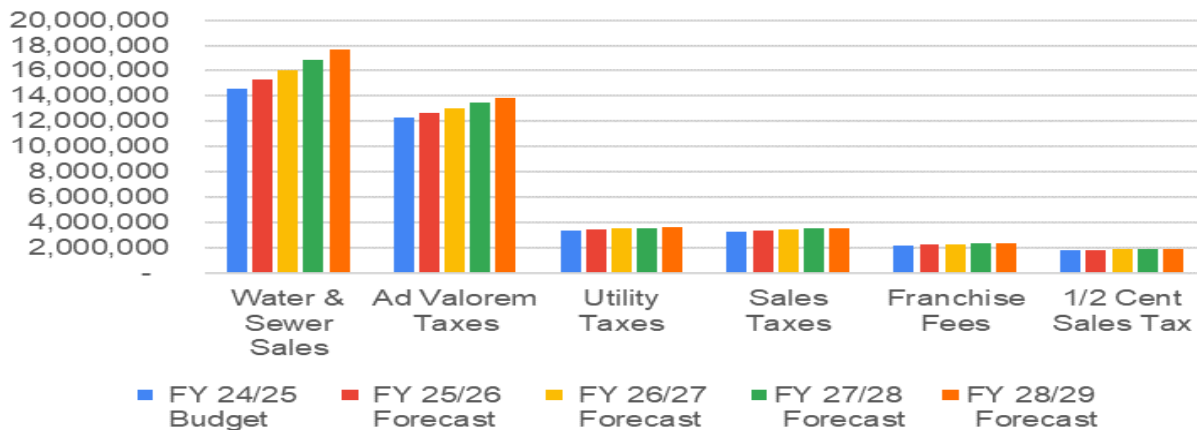
See the example below: City-wide Major Revenue Sources of \$1 Million or more:

**Table 17:**

**Revenue Forecast FY 2025-29**

Major Revenues - Citywide	FY 24/25		FY 25/26		FY 26/27		FY 27/28		FY 28/29
	Budget	Inc.	Forecast	Inc.	Forecast	Inc.	Forecast	Inc.	Forecast
Water & Sewer Sales	14,573,925	5.0%	15,302,621	5.0%	16,067,752	5.0%	16,871,140	5.0%	17,714,697
Ad Valorem Taxes	12,311,465	3.0%	12,680,809	3.0%	13,061,233	3.0%	13,453,070	3.0%	13,856,662
Utility Taxes	3,382,499	2.0%	3,450,149	2.0%	3,519,152	2.0%	3,589,535	2.0%	3,661,326
Sales Taxes	3,325,000	2.0%	3,391,500	2.0%	3,459,330	2.0%	3,528,517	2.0%	3,599,087
Franchise Fees	2,207,730	2.0%	2,251,885	2.0%	2,296,922	2.0%	2,342,861	2.0%	2,389,718
1/2 Cent Sales Tax	1,800,000	2.0%	1,836,000	2.0%	1,872,720	2.0%	1,910,174	2.0%	1,948,378
<b>Total</b>	<b>\$37,600,619</b>		<b>\$38,912,964</b>		<b>\$40,277,110</b>		<b>\$41,695,297</b>		<b>\$43,169,868</b>

**Revenue Forecast FY 2025-2029**



## Taxes

### Ad Valorem Taxes - General Fund

Ad Valorem taxes are budgeted at \$12,311,465 (General Fund Revenue, page 131) 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 FY 2024/25 is 7.5810.

Eustis is included in the Orlando Metropolitan Statistical Area, one of the fastest-growing areas 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 annual taxable value increase for the last four years. The City will explore any combination of efficiency/cost reduction measures, enhancements in other revenue streams, and continued pro-growth policy to maintain long-term financial health. Additionally, the City will continue to benefit from its exceptional climate, geography, small-town charm, and inclusion in a rapidly growing metro area, which will contribute to healthy growth in the tax base for decades to come. Due to current City development and rapid population increase, a 2% annual growth assumption is used.

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

Franchise fees are budgeted at \$2,207,730 (General Fund Revenue, page 131) and utility service taxes are budgeted at \$3,382,499 (General Fund Revenue, page 131). They are collected from customers by public service providers and remitted to the City monthly except for the Communication Services Tax (CST), which was budgeted at \$600,000 (General Fund Revenue, page 131). This is a tax on the purchase of electricity, metered natural gas, and water service. The CST is remitted by telecom providers to the Florida Department of Revenue (State) which then distributes collections to local governments with a one-month lag. Budgeting for franchise fees and utility service taxes is calculated by reviewing historical trends along with any information on rate or customer base changes. All franchise fees and utility service axes are based on a percentage of service cost. Electricity is by far the biggest generator of utility tax and franchise fee revenue with telecommunications coming in second. This revenue stream is increased in comparison with the previous year and it is based primarily on utility rate changes. Due to current economic stagnation a 2% annual growth assumption is used. Expansion of the customer base will be a nominal factor until the City undergoes further boundary growth, infill development, and annexation in the coming years.

### **Licenses and Permits:**

#### *General Fund*

Business license revenue is budgeted in the General Fund at \$50,000 (General Fund Revenue, page 131), based on recent trends and anticipated business activity in the City. Annual renewals account for the bulk of this revenue. Building and construction permits, now accounted for in a separate Building Services Fund, are budgeted at \$1,179,200, based on historical trends and projects anticipated for the next year.

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

#### *General Fund*

The budget for half-cent sales tax and municipal revenue sharing is based on estimates provided by the State and is distributed by the State derived through calculations based on sales tax revenue and population. Local Government Half-Cent Sales Tax is budgeted at \$1,800,000 (General Fund Revenue, page 131). It is distributed by the State based on equally weighted factors of adjusted municipal population, derived municipal sales tax collections, and the City's ability to raise revenue. The FY 2024/25 Adopted Budget includes a slight increase in Half-Cent Sales Tax revenues due to increases in the City's sales of taxable items as the economy continues to grow. Revenue from State Revenue Sharing is budgeted at \$1,225,000. Intergovernmental Revenue is based on historical trends and the current economic situation and are derived from mobile home license taxes, alcohol beverage license taxes, county occupational licenses, payments in lieu of taxes (PILOT), among other sources. Intergovernmental Revenues are budgeted at \$217,500 in the General Fund (General Fund Revenue, page 131), The City attempts to secure grant funding to supplement its limited

resources whenever possible. This revenue is unknown and is based on grant awards, therefore any grants are budgeted upon grant award and acceptance. Total FY 2024/25 Intergovernmental Revenues are budgeted at \$3,242,500 (General Fund Revenue, page 131).

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

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

The General Fund's Charges for Services is budgeted at \$1,020,606 (General Fund Revenue, page 132), and includes lien searches, garbage billing, false fire alarm charges, and various library and parks and recreation service charges.

Stormwater revenue is budgeted at \$926,000 (Stormwater Revenue, page 268) and is based on a rate of \$6 per equivalent residential units per month and \$12 per month for commercial locations. Due to limited new development or land use changes, a minimal increase has been budgeted.

Charges for water, sewer, and reclaimed water service are budgeted using base charges combined with a tiered rate based upon consumption. Together with connection fees for new accounts, these charges are budgeted at \$14,573,925 (Water & Wastewater Revenue, page 276). Given current economic conditions, high inflation and financial insecurities, the City Commission authorized a rate study to determine if the fees and rates charged generate enough revenue to fund operations, maintenance, replacement, debt service, and capital improvements. In FY 2023/24 the City Commission hired a rate consultant to conduct this study. Once the consultant has determined sufficient, competitive rates the City will determine future rates to be set. The irrigation and reclaimed water components of the revenue stream can fluctuate significantly based on seasonal wet or dry cycles as well as the disruption of lawn maintenance routines caused by hurricanes and vegetative debris accumulation. Total budgeted revenues for the utility are \$15,526,125 (Water & Wastewater Revenue, page 276). A 2.5% annual revenue growth assumption has been used for the preparation of the budget.

### **Other Charges for Services:**

#### *General Fund*

Revenues generated from Parks and Recreation activities are budgeted at \$293,500 (General Fund Revenue, page 132) These revenues are generated by the Parks and Recreation division based on planned programs, classes, and events for the upcoming year. The revenue generated from the Eustis Memorial Public Library is budgeted at \$14,700 (General Fund Revenue, page 132).

### **Fines & Forfeitures:**

#### *General Fund*

Various fines and forfeitures are conservatively budgeted at \$493,169 (General Fund Revenue, page 132), and are 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 within the applicable funds. Interest rates are somewhat higher as the economy improves; however, this source will continue to be categorized as a minor revenue with high volatility. The City has more recently begun investing in higher yield investments as opposed to traditional bank investments. These investments adhere to the City's Investment Policy and allow the City to receive higher interest earnings. This budgeted revenue is based on projected cash and investment balances and anticipated interest rates. Rents of space on water towers from wireless communications companies for use of water towers as a cellular phone tower transmission area are based on existing contract values. All General Fund miscellaneous revenues are conservatively budgeted at \$1,511,889 (General Fund Revenue, page 132).

## **Other Financing Sources:**

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

There are other revenues in the budget that 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 (General Fund Revenue, page 132).

## **Expenditures**

For FY 2024/25, the City budgeted a 5% salary COLA increase of \$815,122 (Salary & Benefits Increase/Decrease, page 14) in addition to a \$1,000 flat pay increase of \$227,000 (Salary & Benefits Increase/Decrease, page 14) for all existing full-time employees. This equates to a total increase in salary, FICA, and benefit costs of \$1,845,707 (Salary & Benefits Increase/Decrease, page 14) City-wide. This is an investment in the City's future to ensure the attraction and retention of quality employees for years to come.

Public safety pensions are anticipated to increase modestly in FY 2024/25 by approximately \$283,401 or 11.3% in comparison with the last year. Also, general liability, worker's compensation, and property insurance increased by 9.2% resulting in a City-wide increase of \$124,875. Operating supplies and services are budgeted based on necessity with the escalated 2.5% Consumer Price Index (August 2024) taken into consideration. There has been a decrease in expenditures for capital improvement projects in FY 2024/25, especially in the Water & Sewer Replacement & Renewal Fund now that the Bates Ave WWTP expansion project has been completed. The detailed expenditures related to operating costs are reflected in the individual department pages by fund.

The City is required to fund the CRA for the increase in Tax Increment Funding each year as mandated by State of Florida CRA Statutes. The estimated transfer will be \$896,578 (Community Redevelopment Summary, page 256), based on taxable values as provided by the Lake County Property Appraiser's Office.

## **Financial Policies**

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

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

## **Operating Policies:**

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

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

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

replacement.

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

#### **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 the City Commission's goals and objectives.

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

The City shall transfer a portion of the budgeted operating revenue from 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, or unassigned. Actual fund balances and classifications are reported annually in the City's Annual Comprehensive Financial Report (ACFR).

Per policy, a 90-day reserve balance for the General Fund is calculated as the amount of budgeted operating expenses, exclusive of debt service, capital outlay, and transfers out. This reserve may 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, contingencies, and emergencies.

The projected fund balance for budgetary purposes will be calculated using the actual fund balance from the prior year's ACFR, current year estimates, and a projection of what the budgeted fund balance would be if the current year estimated expenditures considered.

#### **Investment Policy**

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

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

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

#### **Capital Planning & Budget**

Capital Planning refers to the process of identifying and prioritizing the City's capital needs to determine which capital projects should be funded in the capital budget based on funding availability. City-wide planning is guided by the City's Strategic Plan and City Mission, Vision, and Core Values. These plans provide long-term direction for the growth and development of the City.

The City's budget has two primary components: operating and capital. The City Commission holds one public hearing on the proposed budgets and one public hearing on the final budgets.

The CIP budget funds major improvements to City facilities and infrastructure and is based on the first year of capital needs in the five-year period of FY 2025-2029. The CIP Budget also includes anticipated operating costs associated with significant capital maintenance and improvements.

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 and required mandates. The CIP is a five-year plan organized into the same functional groupings used for the operating budget. The CIP reflects 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 are included in the CIP. Minor capital outlays of less than \$5,000 are included in the regular operating budget. The CIP differentiates the financing of high-cost long-lived physical improvements from low-cost "consumable" equipment and repairs. The CIP is revised annually and guides the City's investments in public facilities and infrastructure during a five-year time horizon.

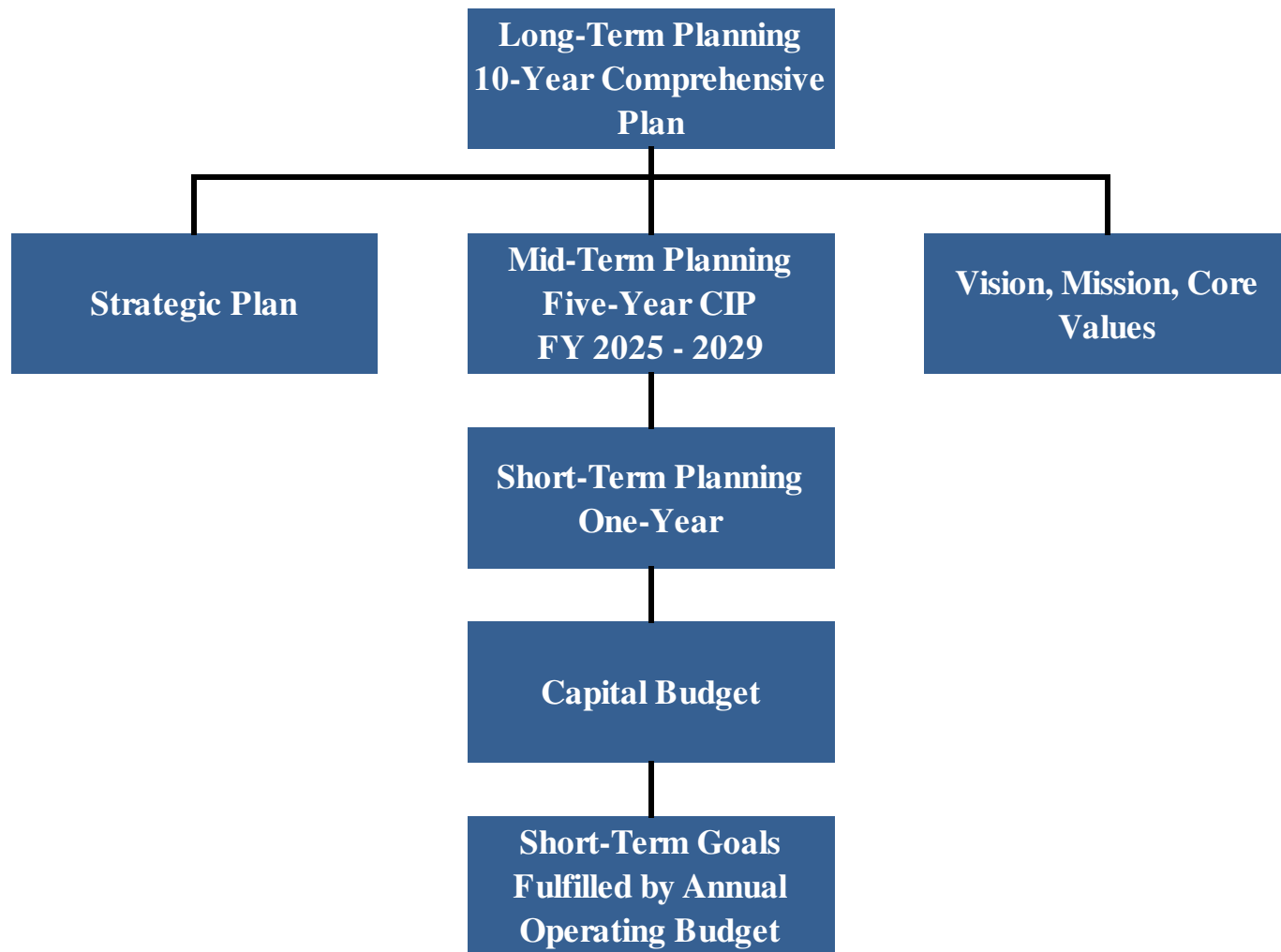
The CIP budget is comprised of various funds: General Fund, Sales Tax Capital Projects Fund, Street Improvements Fund, Community Redevelopment Fund, Stormwater Fund, various utility funds, and impact fees funds. The CIP budget includes different funding sources such as bonds (debt), grants, cash, transfers from other funds as well as other smaller sources of funding.

The impact of capital projects affects current and future operating budgets as they result in either an increase or decrease in maintenance costs or provide capacity for new future programs/projects. The operating impact of capital projects is analyzed and taken into consideration during the CIP prioritization process. Estimated new revenues and operational efficiency savings associated with projects are also taken into consideration. The cost of operating new or expanded facilities or infrastructure is included in the operating budget beginning in the fiscal year the asset becomes operational. Debt service payments on any debt issued for capital projects are also included in the applicable operating budget. CIP items may be funded through debt financing or current revenues while operating budget items are recurring in nature and should only be financed by recurring revenues.



**Figure 17:**

## City Budget Planning Process Hierarchy



### Capital Projects Operating Budget Impact

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

Operating costs associated with implementation of projects are a fundamental part of the CIP. Once the project is complete, the operating costs then become a recurring cost in the operating budget. Capital projects can have a major impact on maintenance, utilities, other contractual services, operating supplies costs. They can also have an impact on insurance and debt service. In recent years, due to fiscal constraints, the City has focused the CIP budget on maintaining existing infrastructure, such as roads and building maintenance projects. Typically, these types of recurring capital projects have only maintenance as a recurring impact on the operating budget.

One exception is information technology projects. These projects necessitate ongoing funding for systematic replacement of information and communication systems, as well as ongoing operating impacts that may include maintenance costs and software support.

New construction or major improvements generally require additional operating expenditures such as electricity, building insurance, or general maintenance. The following chart shows the estimated impacts of operating costs for FY 2024/25 capital projects. They may represent positive or negative impacts on operating costs.

The total operating costs for capital projects in the FY 2024/25 budget is \$715,000. Significant CIP operating costs for the most significant projects is as follows:

**City of Eustis**  
**Significant Operating Expenditures FY 2024/25 - FY 2028/29 for Projects**

Account Number	Project Name	Current Budget FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	Five Year Total
<b>General Fund</b>								
001-2220-522-30-46	FIRE / STATION 22 BAY FLOOR REPLACEMENT	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-4910-517-30-34	PW FACILITIES / GENERATOR MAINTENANCE CITYWIDE	30,000	30,000	30,000	30,000	30,000	30,000	150,000
001-7320-572-30-46	PARKS & REC / CARVER PARK PAVILION MAINTENANCE	-	30,000	-	-	-	-	30,000
001-7320-572-30-46	PARKS & REC / SUNSET ISLAND PAVILION SANDBLAST & PAI	-	30,000	-	-	-	-	30,000
001-7330-572-30-46	PARKS & REC / AQUATIC CENTER DECK REPAIR	-	60,000	-	-	-	-	60,000
001-7330-572-30-46	PARKS & REC / SPLASHPAD MAINTENANCE	-	-	-	10,000	-	-	10,000
<b>General Fund Total</b>		<b>65,000</b>	<b>150,000</b>	<b>30,000</b>	<b>40,000</b>	<b>30,000</b>	<b>30,000</b>	<b>280,000</b>
<b>Street Improvement Fund</b>								
013-4120-541-30-34	PW TRANSP. / REIMB. FOR SIGNAL. MAINT. TO LAKE COUNTY	75,000	65,000	85,000	85,000	85,000	85,000	405,000
013-4130-541-30-31	PW TRANSP. / PAVEMENT CONDITION INDEX (PCI) STUDY	-	-	90,000	100,000	-	-	190,000
013-4130-541-30-31	PW TRANSP. / TRAFFIC STUDY & IMPLEMENTATION (MUTCD)	-	150,000	-	-	-	-	150,000
<b>Street Improvement Fund Total</b>		<b>75,000</b>	<b>215,000</b>	<b>175,000</b>	<b>185,000</b>	<b>85,000</b>	<b>85,000</b>	<b>745,000</b>
<b>Water &amp; Sewer Revenue</b>								
040-3100-536-30-31	PUBLIC UTILITIES / PAVEMENT ASSESSMENT STUDY	-	350,000	-	-	-	-	350,000
<b>Water &amp; Sewer Revenue Fund Total</b>		<b>-</b>	<b>350,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350,000</b>
<b>Total - Significant Operating Expenditures</b>		<b>\$ 140,000</b>	<b>\$ 715,000</b>	<b>\$ 205,000</b>	<b>\$ 225,000</b>	<b>\$ 115,000</b>	<b>\$ 115,000</b>	<b>\$ 1,375,000</b>

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

## Debt

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

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

Interfund loans are also permitted 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 two State Revolving Fund Loan issues, a Water and Sewer Revenue Bond, a Community Development Bank Note, a Water & Sewer Bank Note, and both a loan and a lease for fire equipment:

**State Revolving Fund Loans 350300 and 350302** - These loan agreements with the Florida Department of Environmental Protection are secured by water and sewer revenues. The original loan amounts totaled \$3,397,992 and were used for wastewater plant upgrades in compliance with Environmental Protection Agency nitrification regulations. The interest rates range from 1.28% to 1.46% and both loans extend through FY 2031/32. Debt service payments are being made from the City's Sewer Impact Trust Fund. The remaining balance for notes payables SRF 350300 and 350302, at the end of FY 2023 was \$2,661,665. The bond rating is at the lowest risk investments: AAA by Standard & Poor's.

**Series 2016 Water & Sewer Utility Revenue Bond** - This issue of \$8,184,691 provides funding for the City's 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 has a maturity date of October 2036. Debt service payments are being made from the City's Water and Sewer Revenue Fund. The principal balance at the end of FY 2022/23 was \$5,989,318. The bond rating is at the lowest risk investments, AAA by Standard & Poor's.

**CRA Loan 2020** - In September of FY 2020, the City's Community Redevelopment Trust Fund secured financing of \$3,000,000 with USB Bank for the purchase of three large lots in Downtown Eustis. The five-year financing balloon loan is at a fixed interest rate of 2.88%. Principal balance at the end of FY 2023 was \$2,653,462. A balloon payment is due in September 2025. At that time the City will need to decide whether to refinance or sell the properties.

### **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 develops a five-year capital improvement plan every year. The plan is updated each year during the annual budget process and is incorporated into the City's Comprehensive Plan.

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

### **Capital Asset Policy**

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

Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

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

Expenditures for repairs and maintenance are expensed when incurred. Additions, major repairs or replacements that increase the useful life of the asset are capitalized.

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

## Fund Balance Changes Between FY 2024/25 Projected and Proposed Budgets

Table 20 demonstrates the differences in fund balances between Projected and Proposed budgets major and nonmajor funds in aggregate.

The total revenue decrease between FY 2024/25 is 2.59% and the total expense increase of 16.96%. The total change in fund balance is \$985,585 or .83% fund balance increase.

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

**Table 20:**

### Changes Between Proposed and Projected FY 2024/25

Fund No.	Fund Name	Estimated	FY 25	FY24	Change in	Change
		Beginning	Revenue	Revenue		
		Fund Balance	Proposed	Projected	Revenue	%
001	General Fund	17,975,135	26,553,523	24,376,299	2,177,224	8.9%
006	Library Contribution	28,089	2,210	1,965	245	12.5%
010	Sales Tax Revenue	1,272,031	6,240,225	5,480,741	759,484	13.9%
011	Law Enforcement Education	54,129	61,600	53,700	7,900	14.7%
012	Police Forfeiture	39,185	30,950	32,900	(1,950)	-5.9%
013	Street Improvement	752,012	2,167,000	2,060,794	106,206	5.2%
014	Community Redevelopment	1,859,784	4,128,809	1,477,897	2,650,912	179.4%
020	Building Services	2,081,343	1,215,200	1,155,900	59,300	5.1%
049	Stormwater Utility Revenue	709,825	926,000	890,200	35,800	4.0%
040	Water & Sewer Revenue	21,081,937	15,526,125	13,697,300	1,828,825	13.4%
041	Reclaimed Water Projects	171,039	1,800	2,600	(800)	-30.8%
042	Water & Sewer R&R	20,430,927	2,475,000	11,053,392	(8,578,392)	-77.6%
059	Fire Prevent. Capacity Exp. Trust	246,138	44,000	42,500	1,500	3.5%
060	Greenwood Cemetery Trust	263,863	18,275	17,200	1,075	6.3%
061	Police Pension	25,023,145	3,685,000	3,453,000	232,000	6.7%
062	Fire Pension	14,652,032	2,970,000	2,915,000	55,000	1.9%
063	Parks & Rec Capacity Exp. Trust	327,921	96,500	95,000	1,500	1.6%
064	Law Enforce. Capacity Exp. Trust	247,765	43,300	44,200	(900)	-2.0%
065	Water Impact Trust	5,307,560	231,000	166,000	65,000	39.2%
066	Sewer Impact Trust	6,121,340	848,800	712,800	136,000	19.1%
068	Economic Development Trust	(17,744)	260,880	320,392	(59,512)	-18.6%
069	Library Capacity Exp. Trust	115,516	47,750	41,500	6,250	15.1%
<b>TOTAL</b>		<b>118,742,971</b>	<b>67,573,947</b>	<b>68,091,280</b>	<b>(517,333)</b>	<b>-0.76%</b>

Table 20:

## Changes Between Proposed and Projected FY 2024/25 (Continued)

FY 25 Expenditures Proposed	FY 24 Expenditures Projected	Change in Expenditures	Change %	Est. Ending FY 25 Fund Balance Proposed	Est. Ending FY 24 Fund Balance Projected	Change in Fund Balance	Change %
27,148,773	24,438,663	2,710,110	11.1%	17,379,885	17,975,135	(595,250)	-3.3%
5,700	8,200	(2,500)	-30.5%	24,599	28,089	(3,490)	-12.4%
6,492,300	7,327,766	(835,466)	-11.4%	1,019,956	1,272,031	(252,075)	-19.8%
59,325	73,000	(13,675)	-18.7%	56,404	54,129	2,275	4.2%
13,900	35,900	(22,000)	-61.3%	56,235	39,185	17,050	43.5%
2,702,980	2,589,210	113,769	4.4%	216,032	752,012	(535,980)	-71.3%
3,824,423	2,543,104	1,281,319	50.4%	2,164,170	1,859,784	304,386	16.4%
886,667	801,087	85,580	10.7%	2,409,876	2,081,343	328,533	15.8%
1,224,281	982,991	241,290	24.5%	411,543	709,824	(298,281)	-42.0%
15,754,728	14,651,569	1,103,160	7.5%	20,853,334	21,081,937	(228,603)	-1.1%
-	-	-	0.0%	172,839	171,039	1,800	1.1%
3,049,600	20,167,543	(17,117,943)	-84.9%	19,856,327	20,430,927	(574,600)	-2.8%
51,400	1,400	50,000	3571.4%	238,738	246,138	(7,400)	-3.0%
43,860	43,860	-	0.0%	238,278	263,863	(25,585)	-9.7%
1,900,000	1,900,000	-	0.0%	26,808,145	25,023,145	1,785,000	7.1%
1,250,000	1,250,000	-	0.0%	16,372,032	14,652,032	1,720,000	11.7%
181,225	66,475	114,750	172.6%	243,196	327,921	(84,725)	-25.8%
1,065	201,065	(200,000)	-99.5%	290,000	247,765	42,235	17.0%
323,000	2,179,619	(1,856,619)	-85.2%	5,215,560	5,307,560	(92,000)	-1.7%
1,265,755	431,562	834,193	193.3%	5,704,385	6,121,340	(416,955)	-6.8%
388,280	481,780	(93,500)	-19.4%	(145,144)	(17,744)	(127,400)	718.0%
21,100	17,600	3,500	19.9%	142,166	115,516	26,650	23.1%
<b>66,588,361</b>	<b>80,192,394</b>	<b>(13,604,033)</b>	<b>-16.96%</b>	<b>119,728,556</b>	<b>118,742,970</b>	<b>985,585</b>	<b>0.83%</b>

006 Library Contribution Fund: \$3,490 or 12% fund balance decrease.

Library book sales and late book return fines revenue have been moved to the General Fund. Library book sales are projected to increase from \$4,000 to \$4,500. Library user fee revenue remains at \$200 per year.

010 Sales Tax Revenue Capital Project Fund: \$252,075 or 20% fund balance decrease.

Sales tax revenue has increased from the prior year by a projected \$400,000. Capital projects expenditures have decreased by \$1,300,000 due to change in priorities.

011 Law Enforcement Education Fund: \$2,275 or 4% fund balance increase.

Police automation revenue is projected to increase by \$8,000 or 15.38% over last year. There is an expenditure increase of \$20,000 for automation equipment. As well as an expenditure decrease of \$34,000 for police training.

012 Police Forfeiture Fund: \$17,050 or 43% fund balance increase.

Federal forfeiture revenue has been budgeted at \$10,000. Other forfeiture revenues remain budgeted at \$20,000.

The total expenditures remain budgeted at \$13,900.

**013 Street Improvement Fund: \$535,980 or 71% fund balance decrease.**

Gas tax revenue is budgeted to increase by \$3,906, or less than 1%. One cent tax has been budgeted to decrease by \$22,000, or 12.79%. Third party donations have been budgeted at \$0 as FDOT has changed the way reimbursements for street lighting repair are processed. Reimbursements will not be reimbursed straight to Lake County, not the City. In FY 2024/25 City expenses for street maintenance, lighting control, road construction and mowing services has been budgeted to increase by 23%.

**020 Building Services Fund: \$328,533 or 15.8% fund balance increase.**

The building permits revenue is budgeted to increase by \$59,300, or 5.13%. Rapid population growth, City development and building construction has allowed the City to bring more revenue into the Building Services Fund.

Building Inspection expenditures are budgeted to increase by \$85,580, or 10.68%.

**042 Water & Sewer Renew & Replace Fund: \$574,600 or 2.8% fund balance decrease.**

Total revenue has been budgeted to decrease by \$8,578,392, or 77.61%. In FY 2023/24 the City fully expended ARPA funds previously received. The City provided additional funds for the Bates Avenue WWTP project because of current inflation. Total FY 2024/25 CIP project expenses are budgeted to decrease by \$17,117,943, or 84.88%.

**049 Stormwater Utility Revenue Fund: \$298,281 or 42% fund balance decrease.**

Proposed revenues are budgeted to increase by \$35,800, or 4.02%; expenditures are budgeted to increase by \$241,290 or 24.55% due to planned capital improvement projects.

**059 Fire Prevention Capital Trust Fund: \$7,400 or 3% fund balance decrease.**

A new Capital Improvement Project is budgeted to purchase machinery and equipment in the amount of \$50,000.

**062 Fire Pension Trust Fund: \$1,720,000 or 11.7% fund balance increase.**

Fire insurance premium tax has been budgeted to increase by 11.11% - City contributions are budgeted to increase by \$30,000 while employee contributions are budgeted to increase by \$10,000.

**063 Parks & Recreation Capacity Expansion Trust Fund: \$84,725 or 25.8% fund balance decrease.**

Interest revenue has been budgeted to increase \$1,500 or 30%, impact fee revenue has remained unchanged at \$90,000. The Corey Rolle Field Improvements are budgeted to increase by \$114,750 or 181.07%.

**064 Law Enforcement Capacity Expansion: \$42,235 or 17% fund balance increase.**

The evidence storage project was completed in FY 2023/34 and no new capital projects have been budgeted in FY 2024/25.

**065 Water Impact Trust: \$92,000 or 1.7% fund balance decrease.**

In FY 2024/25 water impact fees are budgeted to increase from \$100,000 to \$200,000. Several capital improvement projects were completed in FY 2023/24 and there are no budgeted transfers to the Water & Wastewater R&R Fund. For these reasons, budgeted expenditures have decrease by \$1,856,619 or 85.18%.

**068 Economic Development Trust Fund: \$127,400 or 718% fund balance decrease.**

In FY 2024/25, the projected revenue has been budgeted to decrease by \$59,512 due to the expiration of a Federal economic development grant and a reduction in lease income. Expenditures are budgeted to decrease by \$93,500 due to the completion of the Federal economic development project and the economic development marketing plan that was completed in FY 2023/24.

069 Library Capacity Expansion Trust Fund: \$26,650 or 23.1% fund balance increase.

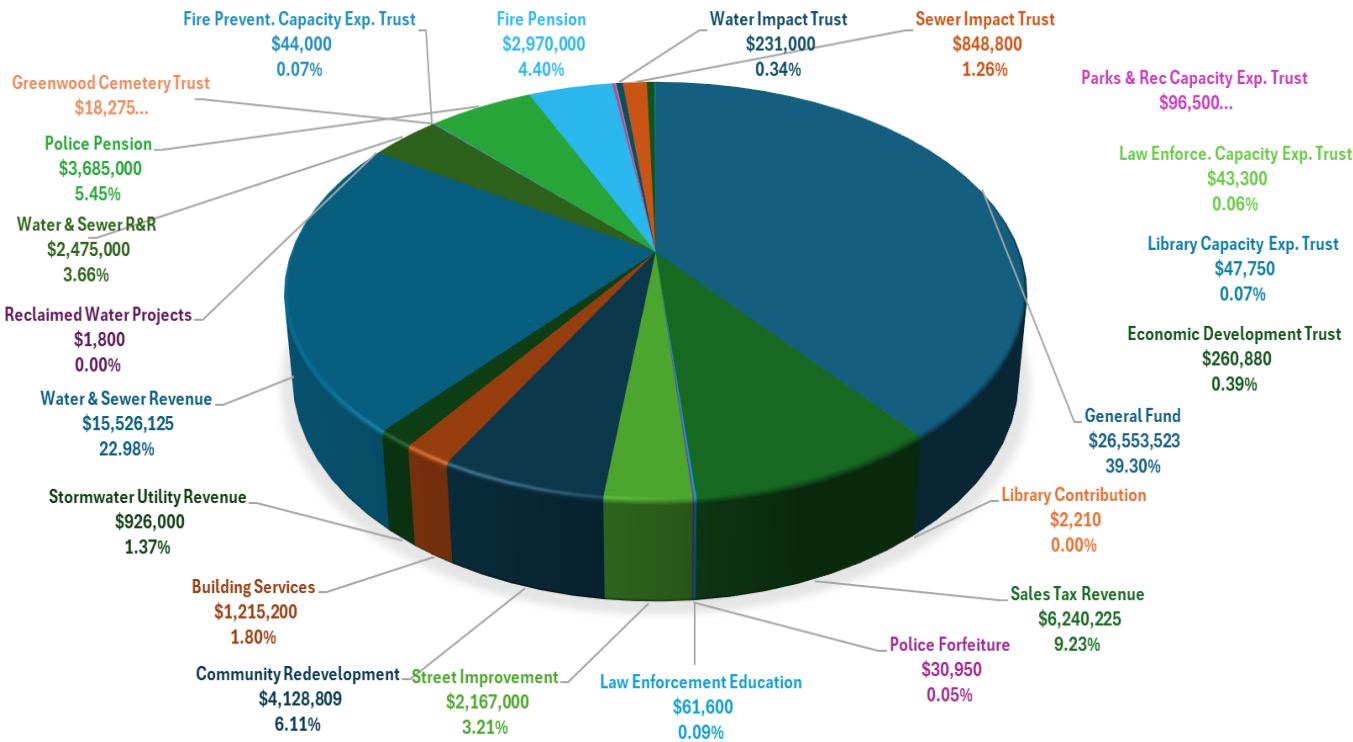
Interest revenue is budgeted to increase \$1,250 or 83.3% and Library Impact Fees are budgeted to increase by \$5,000 of 12.5%. The anticipated increase in expenditures is \$3,500 or 21.88% for books, publications and subscriptions.

**Proposed Budgeted Revenue by Fund**

Figure 18 below illustrates the budgeted revenue distribution for the FY 2024/25 budget across all funds. The largest share of the City’s revenue, constituting 39.30%, comes from the General Fund. The Water & Sewer Revenue Fund accounts for the second- highest revenue source at 22.98%. The third-ranking fund in terms of revenue is the Sales Tax Fund contributing 9.23% to the City’s total funds. The Community Redevelopment Fund comprises 6.11% of budgeted revenue, while the Police and Fire pension Funds make up 5.45% and 4.40%, respectively, of budgeted revenue. The remaining 12.53% of budgeted revenue is distributed among Special Revenue Funds and Trust and Agency Funds.

**Figure 18:**

**Proposed Budgeted Revenue by Fund FY 2024/25 - \$67,573,947**



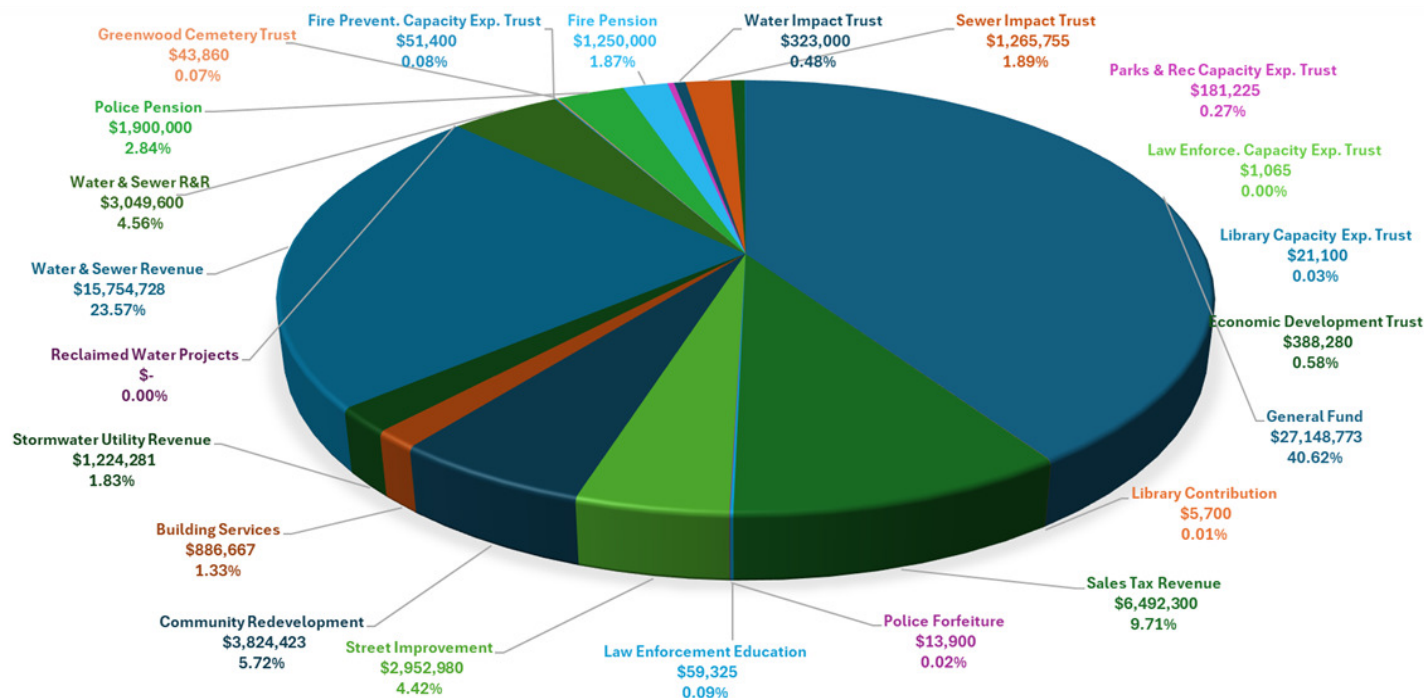


## Proposed Budgeted Expenditures by Fund

Figure 19 below illustrates the budgeted expenditure distribution for the FY 2024/25 budget across all funds. The largest share of the City's expenditures, constituting 40.62%, is in the General Fund. The Water & Sewer Revenue Fund has the second-highest number of expenditures at 23.57%. Next, in terms of expenditures, is the Sales Tax Revenue Fund at 9.71% of the City's total expenditures. The remaining 26.10% of the City expenditures is distributed among Special Revenue Funds and Trust and Agency Funds.

**Figure 19:**

### Proposed Budget Estimated Expenditures by Fund FY 2024-25 - \$66,838,362



## Revenue and Expenditure Trends

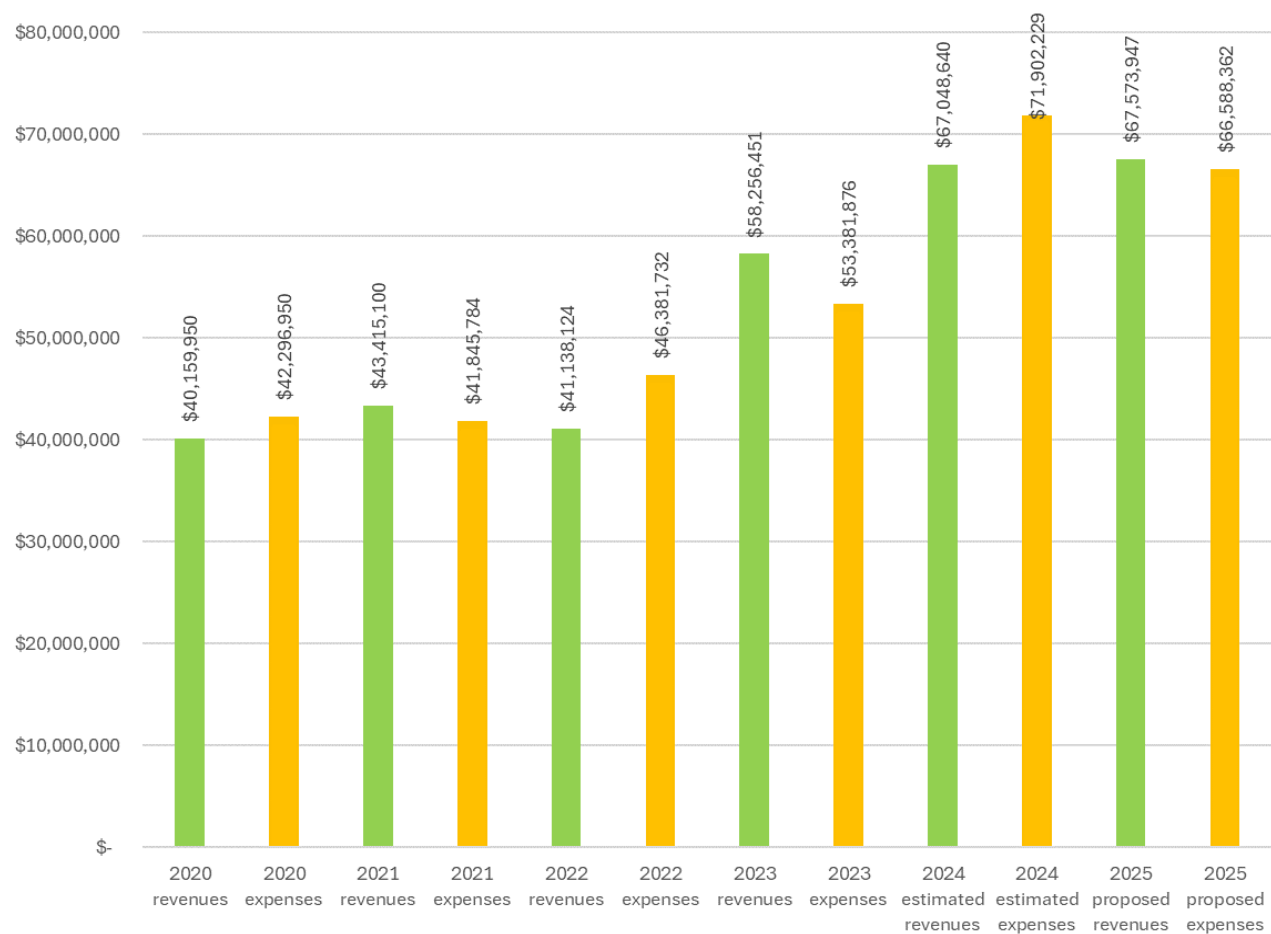
Figure 20 below illustrates the budgeted revenue and expenditures trends for the last five years.

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

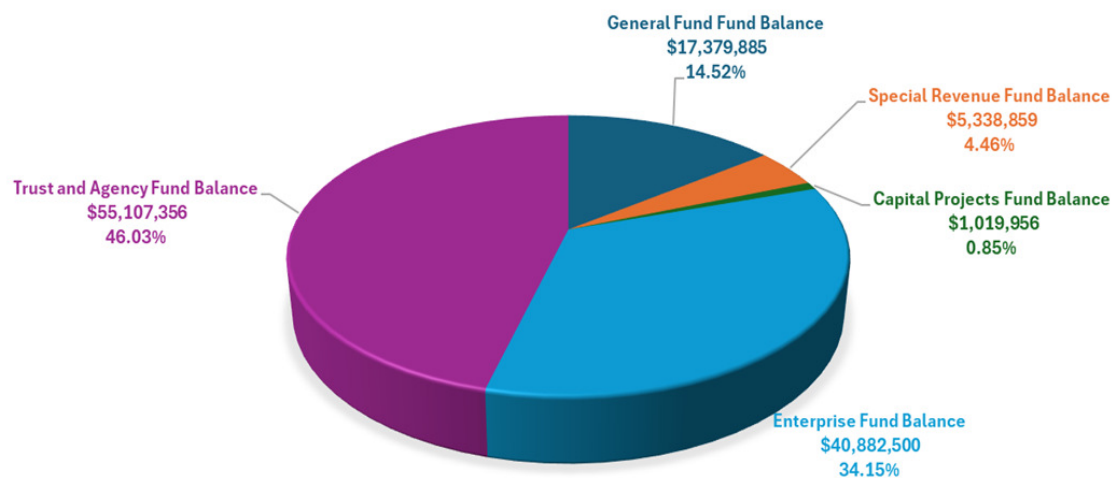
**Expense Trends:** The expense trend line represents the City's expenditures, including operational costs, salaries, debt service, infrastructure investments, and other spending categories. It provides insights into how the City allocates its resources.

The City revenue and expense trend chart serves as a valuable tool for monitoring and analyzing the City's financial health, performance, and sustainability.

**Figure 20:**  
**Five-Year City Budgeted and FY 2024/25 Budgeted Revenue and Expenditure Trends**



**Figure 21:**  
**Proposed Budget Fund Balance by Fund FY 2024/25 - \$119,728,556**



**Table 21:****BUDGET SUMMARY****Fiscal Year 2024/25**

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF EUSTIS, FL ARE  
7.4% LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES**

	General Fund	Capital Projects Fund	Special Revenue Funds	Enterprise Funds	Trust & Agency Funds	Total
<b>Millage Per</b>	<b>\$1,000</b>					
<b>General Fund</b>	<b>7.581</b>					
<b>Beginning Fund Balances</b>	\$ 17,975,135	\$ 1,272,031	\$ 5,524,366	\$ 41,683,903	\$ 52,287,536	\$ 118,742,971
<b>Estimated Revenues</b>	<b>Millage Per</b>					
<b>Taxes:</b>	<b>\$1,000</b>					
Ad Valorem Taxes	7.581	12,311,465	-	-	-	12,311,465
Utility Taxes		3,382,499	-	-	-	3,382,499
Franchise Fees		2,207,730	-	-	-	2,207,730
Licenses and Permits		64,900	1,179,200	-	-	1,244,100
Intergovernmental Revenue		3,242,500	6,240,225	1,544,673	910,000	11,937,398
Charges for Services		1,020,606	895,000	14,573,925	-	16,489,531
Fines and Forfeitures		493,169	90,000	220,000	-	803,169
Miscellaneous Revenues		1,511,889	293,760	909,000	6,941,705	9,656,354
Other Financing Sources		2,318,765	4,529,136	2,300,000	393,800	9,541,701
<b>Total Revenues and Other Financing Sources</b>		<b>26,553,523</b>	<b>6,240,225</b>	<b>8,531,769</b>	<b>18,002,925</b>	<b>67,573,947</b>
<b>Total Estimated Revenues and Balances</b>		<b>44,528,658</b>	<b>7,512,256</b>	<b>14,056,135</b>	<b>59,686,828</b>	<b>60,533,041</b>
<b>Estimated Expenditures/Expenses</b>						
General Governmental Services		6,254,104	315,000	269,764	1,289,140	8,128,008
Public Safety		12,197,857	544,800	959,895	3,201,200	16,903,752
Physical Environment		1,918,899	1,044,500	4,833,358	18,221,728	26,338,485
Transportation		-	2,995,000	50,000	-	3,045,000
Economic Environment		-	-	-	-	-
Culture and Recreation		3,456,885	843,000	5,700	198,825	4,504,410
Debt Service		-	750,000	2,598,559	582,600	4,328,914
Other Financing Sources/Uses		3,321,028	-	-	18,765	3,339,793
<b>Total Expenditures/Expenses</b>		<b>27,148,773</b>	<b>6,492,300</b>	<b>8,717,276</b>	<b>18,804,328</b>	<b>66,588,362</b>
Reserves		17,379,885	1,019,956	5,338,859	40,882,500	55,107,356
<b>Total Appropriated Expenditures and</b>		<b>44,528,658</b>	<b>7,512,256</b>	<b>14,056,135</b>	<b>59,686,828</b>	<b>60,533,041</b>

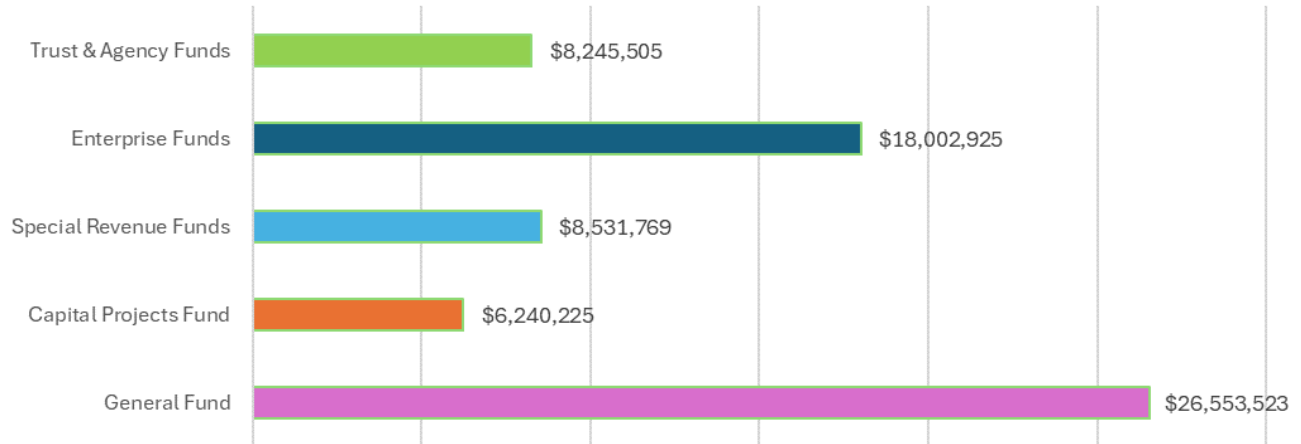
**THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE REFERENCED TAXING AUTHORITY  
AS A PUBLIC RECORD.**

**Figure 22:**

**Proposed Budget Funds FY 2024/25: Revenues vs. Expenditures**

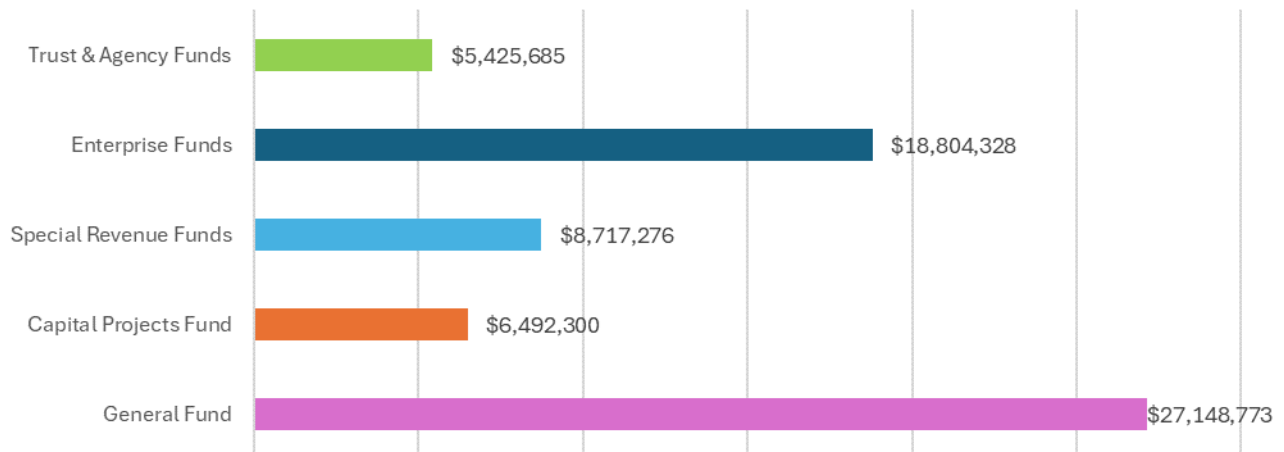
**Total Revenues - \$67,573,947**

**Total Revenues**



**Total Expenditures - \$66,588,362**

**Total Expenditures**

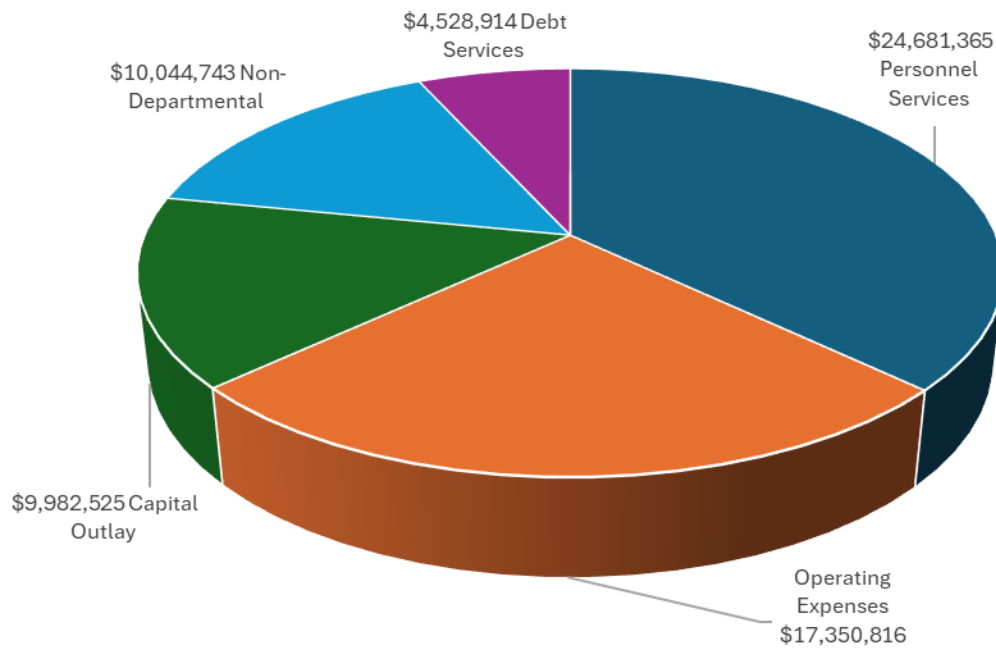


**Table 22:****Funds Summary by Spending Component FY 2024/25**

Fund	Fund Name	Personnel Services	Operating Expenditures	Capital Outlay	Debt Services	Grants, Insurance and Other	Total Fund Expenditures
						Projects, Contingencie	
001	General Fund	\$ 17,459,835	\$ 5,592,010	\$ 708,400	\$ -	\$ 3,388,528	\$ 27,148,773
006	Library Contribution Fund	-	700	5,000	-	-	5,700
010	Sales Tax Capital Project Fund	-	-	5,742,300	750,000	-	6,492,300
011	Law Enforcement Education Fund	-	9,325	50,000	-	-	59,325
012	Police Forfeiture Fund	-	13,900	-	-	-	13,900
013	Street Improvement Fund	1,298,231	837,250	567,500	-	-	2,702,981
014	Community Redevelopment Fund	148,144	118,620	714,100	2,598,559	245,000	3,824,423
020	Building Services Fund	467,345	388,122	31,200	-	-	886,667
040	Water & Sewer Revenue Fund	4,949,176	4,447,202	330,900	-	6,027,450	15,754,728
041	Reclaimed Water Project Fund	-	-	-	-	-	-
042	Water & Sewer R&R Fund	-	2,467,000	-	582,600	-	3,049,600
049	Stormwater Utility Revenue Fund	358,634	180,647	425,000	-	260,000	1,224,281
059	Fire Prevention Capital Expansion Fund	-	600	50,000	-	800	51,400
060	Greenwood Cemetery Trust Fund	-	40,860	-	-	3,000	43,860
061	Police Pension Fund	-	1,900,000	-	-	-	1,900,000
062	Fire Pension Fund	-	1,250,000	-	-	-	1,250,000
063	Parks & Recreation Capital Expansion Fund	-	600	178,125	-	2,500	181,225
064	Law Enforcement Capital Expansion Fund	-	600	-	-	465	1,065
065	Water Impact Fee Fund	-	-	320,000	-	3,000	323,000
066	Sewer Impact Fee Fund	-	-	860,000	397,755	8,000	1,265,755
068	Economic Development Trust Fund	-	83,280	-	200,000	105,000	388,280
069	Library Capital Expansion Trust Fund	-	20,100	-	-	1,000	21,100
<b>Total Expenditures</b>		\$ 24,681,365	\$ 17,350,816	\$ 9,982,525	\$ 4,528,914	\$ 10,044,743	\$ 66,588,362

**Figure 23:**

**Proposed Budget Funds FY 2024/25: Expenditures by Spending Component**  
**Total Expenditures - \$66,588,362**



**Personnel Services**

■ Full-Time Employees ■ Part-Time Employees

Personnel



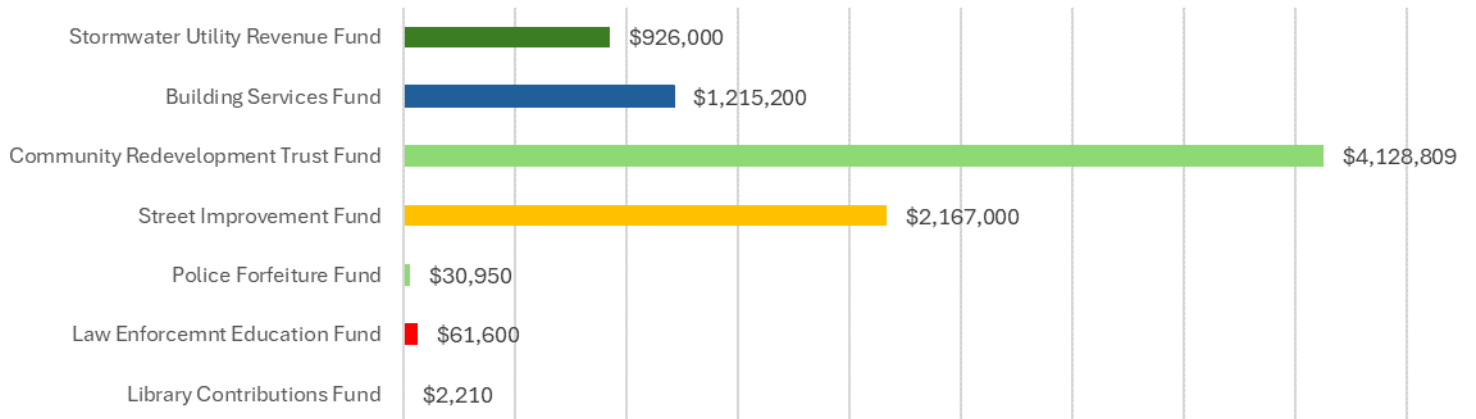
**Total: 310**

**Figure 24:**

**Proposed Budget Special Revenue Funds FY 2024/25: Revenues vs. Expenditures**

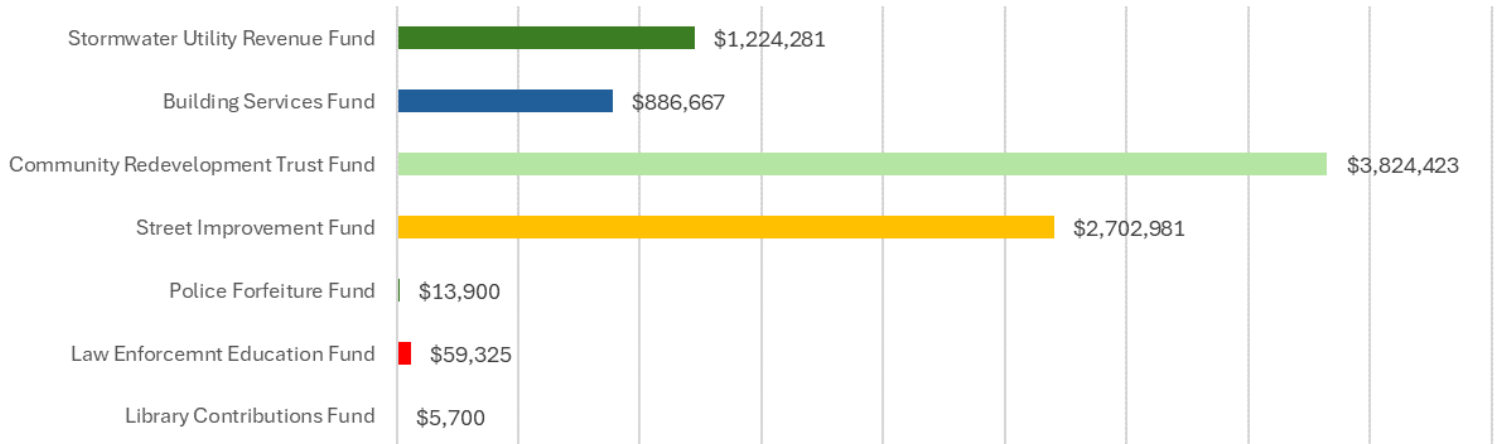
**Total Revenues - \$8,531,769**

**Special Revenue Funds Revenues**



**Total Expenditures - \$8,717,276**

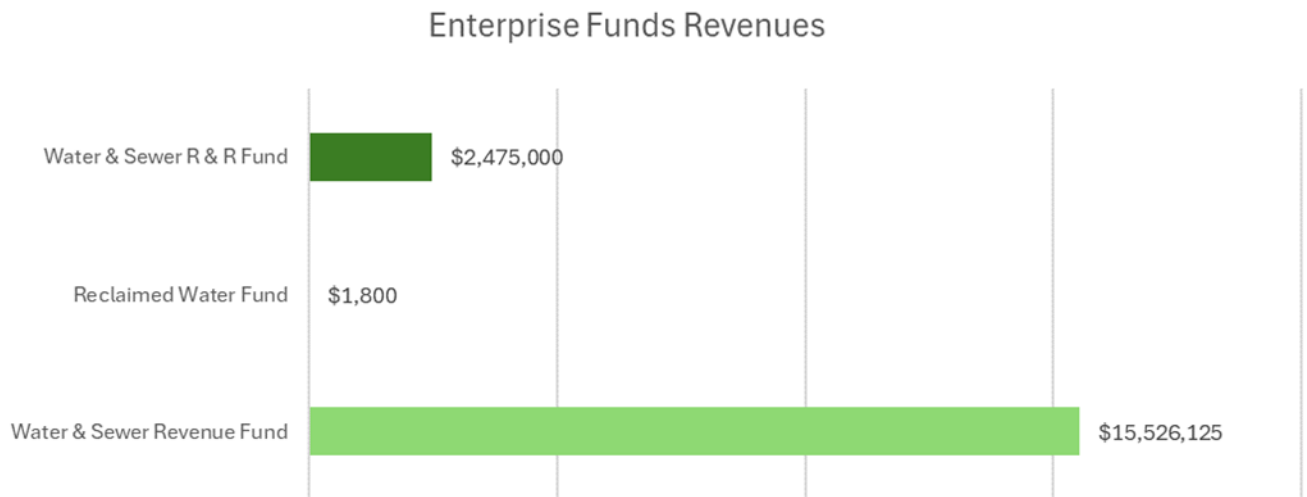
**Special Revenue Funds Expenditures**



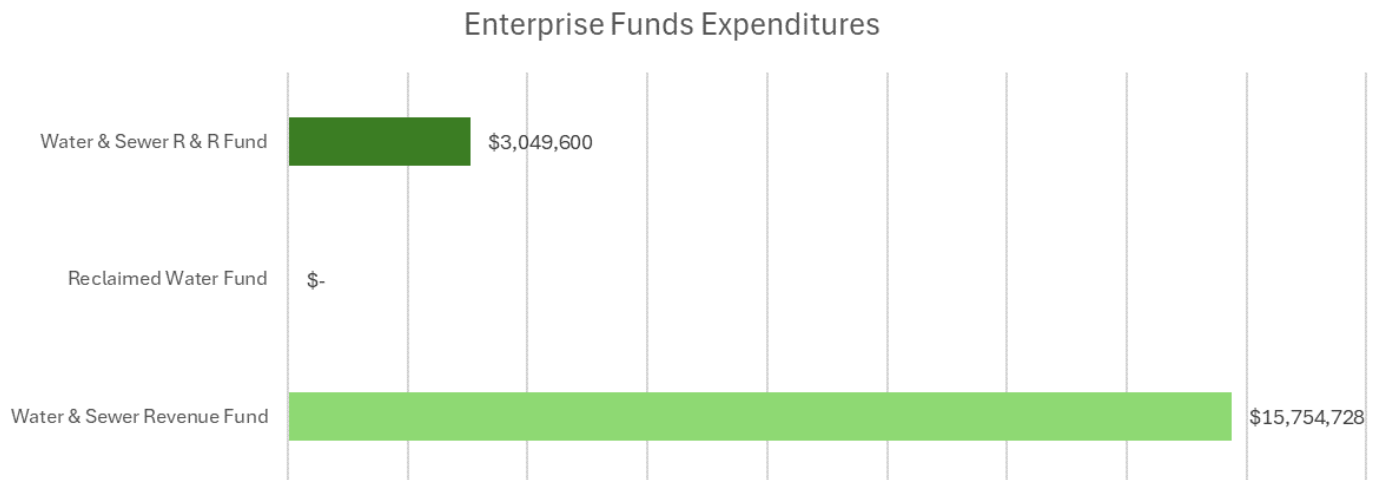
**Figure 25:**

**Proposed Budget Enterprise Funds FY 2024/25: Revenue vs. Expenditures**

**Total Revenues - \$18,002,925**



**Total Expenditures - \$18,804,328**



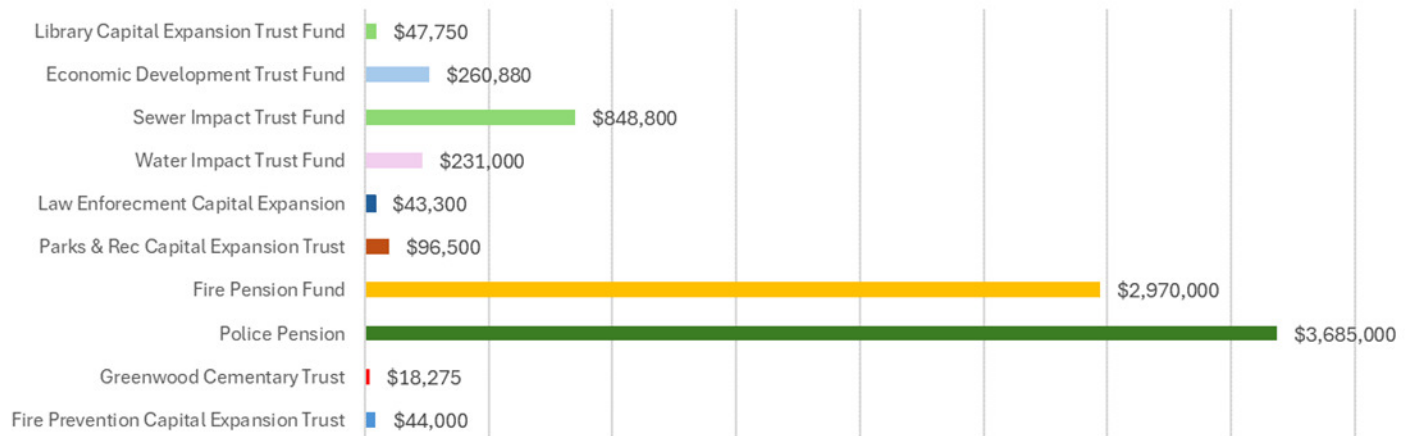


**Figure 26:**

**Proposed Budget Trust & Agency Funds FY 2024/25: Revenue vs. Expenditures**

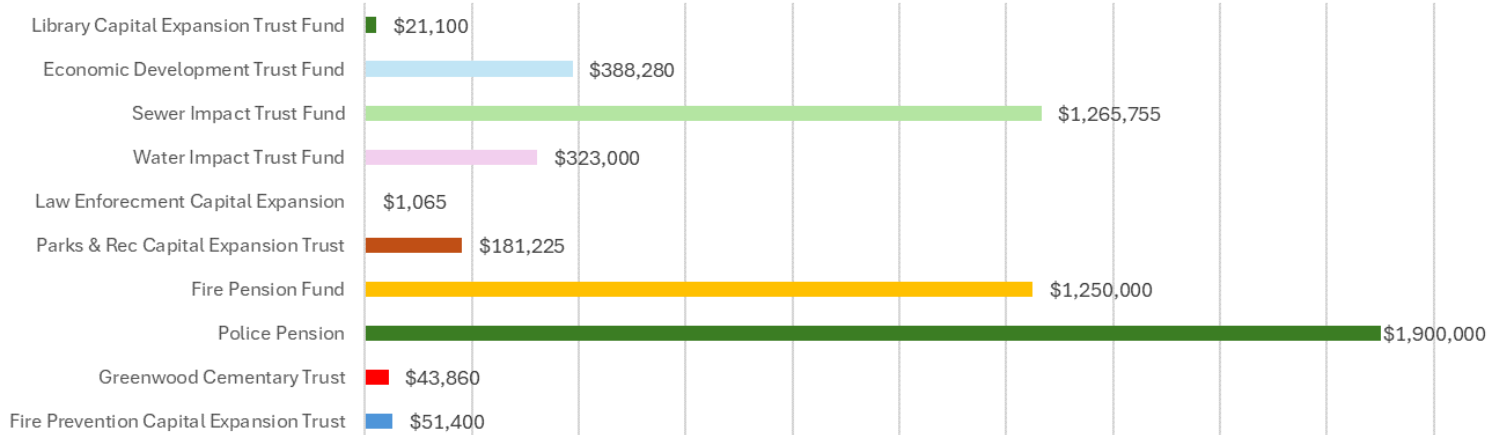
**Total Revenues - \$8,245,505**

Trust & Agency Funds Revenues



**Total Expenditures - \$5,425,685**

Trust & Agency Funds Expenditures



**City Funds and Affiliated Departments**  
**Fiscal Year 2024/25**

**GENERAL FUND - 001**

**Administration:**

City Commission – 511

City Manager – 512

Finance – 513

City Attorney – 514

Human Resources – 516

Development Services – 515

Police – 521

Fire – 522

Public Works (Fleet/Facilities) – 541 | 517

Library – 571

Parks & Recreation – 572

Non-Departmental – 581

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

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

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

Library – 571

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

Police – 521

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

Police – 521

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

Public Works (Transportation) – 541

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

City Manager – 512

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

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

Development Services – 515

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

Public Works (Stormwater) – 538

Capital Projects/Equipment – Stormwater 538

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

Public Utilities – 536

Water – 533

Wastewater – 535

Non-Departmental – 536

## **City Funds and Affiliated Departments (Continued)**

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

Capital Projects – Reclaimed Water – 533|535

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

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

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

Capital Projects/Equipment – Fire – 522

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

Public Works – 517

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

Police & Finance – 513|521

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

Fire & Finance – 513|522

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

Capital Projects/Equipment – Parks & Recreation – 572

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

Capital Projects/Equipment – Police – 521

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

Capital Projects/Equipment – Water – 533

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

Capital Projects/Equipment – Wastewater – 535

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

City Manager – 512|552

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

Library – 572

Figure 32:

## Organizational Chart

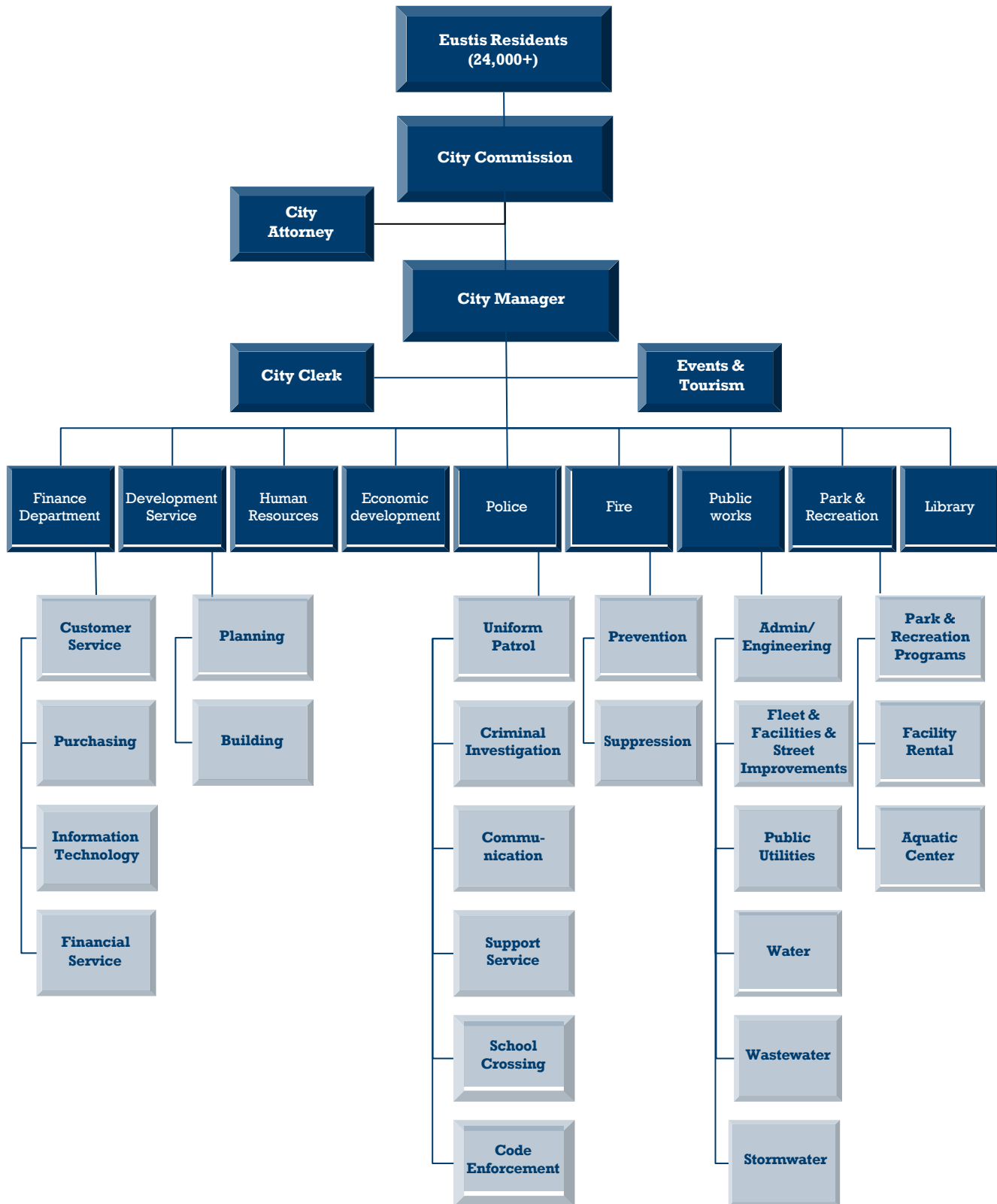
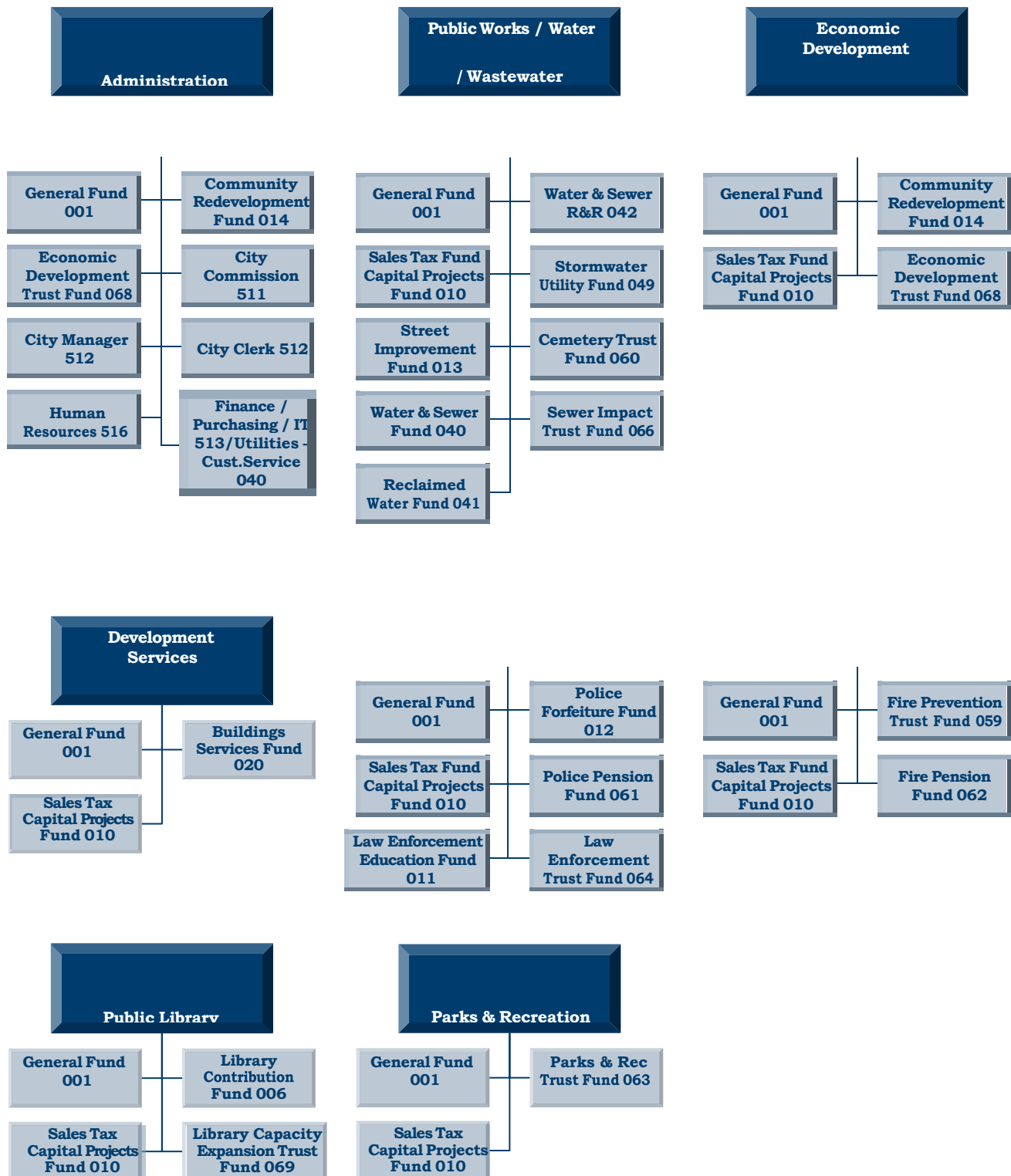


Figure 27:

## City Department - Fund Relationship



## Department Units Descriptions, Goals, and Objectives

### Administration:

**City Commission** - A City Commission is a form of government in which individual officials are elected to represent the citizens of the community. The City Commission is responsible for providing legislative direction for the City to operate and govern. The City Commission consists of five Commission seats and Commissioners are elected to four-year terms with elections held in even-numbered years. The elected officials are part of the City's 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 City services as directed by the City Commission. The City Manager annually prepares and submits a balanced budget to the City Commission that is in adherence with the policy goals and objectives established by the City Commission. Events & Tourism is a part of the City Manager's office and provides cultural and entertainment venues which help increase the City's regional profile. In support of the City Strategic Plan Goal #3, to provide quality, cost-effective public services, the City Manager's Office also responds to public record requests, performs public relation duties with the public and media, and prepares City Commission agendas and minutes.

**City Clerk Office** - The City Clerk 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 Records and Sunshine Laws. As a qualifying officer of City 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 City Commission and serves as records custodian and election coordinator.

**Human Resources Department** - Human Resources recruits, interviews, tests, screens, and hires all City employees. They also ensure 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. They also regularly conduct pay and job classification studies to ensure internal and external equity. 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 and compares them with the local public and private sector labor markets, ensuring the recruiting and retaining of quality employees.

**Finance Department** - Finance develops and implements financial and accounting policies and procedures. The Department also provides and maintains a sound accounting system for protecting the City's assets by recording and reporting financial transactions in accordance with generally accepted accounting principles, Government Accounting Standards Board Pronouncements and other legally mandated standards. The Finance Department prepares the City's Annual Financial Report which is audited by a Certified Public Accounting firm. The Finance Department assists the City Manager in the preparation, implementation and monitoring of the City's annual budget and five-year Capital Improvement Plan. The Department's services are related to the City Strategic Plan Goal #3, to provide quality, cost-effective public services: annual financial report, annual budgeting, millage rate information, investments, accounts payable, accounts receivable (excluding utilities), payroll, debt service compliance, compliance with State & Federal laws, monitoring and recording all fiscal activities. The City's Information Technology Department is included in the Finance Department. This Department oversees all the City's hardware and software, IT related programs and services, cybersecurity, HelpDesk and many other IT related functions. The services provided by this Department are related to the City Strategic Plan Goal #3, to provide quality, cost-effective public services.

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

**Economic Development Department** – This Department creates strategies and programs that aim to diversify the City's tax base, to promote private/public partnerships, and support the future growth of the City. The Economic Development Department cultivates enterprise and opportunity in the City. This Department includes the Community Redevelopment Agency (CRA). The activities and programs offered within the CRA are administered by the CRA Board. The Board is a seven-member board created by the City. The Board is comprised of the five City Commissioners and two other individuals appointed by the City. The CRA is responsible for developing and implementing the CRA Plan that addresses the unique needs of the targeted area. The Plan includes the overall goals for redevelopment in the area and identifies the types of projects planned within the CRA.

**Development Services Department** – This Department provides centralized development related services for the City. The Department is involved in a variety of land use-oriented special projects that are of benefit to the community. These include economic development, building services, new construction, City improvements, annexations, housing regulations, historic preservation and many other services. These services are related to the City Strategic Plan Goal #2, to expand the local economy.

**Police Department** – The Police Department is responsible for the enforcement of Federal and State laws as well as City Ordinances. The Department also carries out criminal, fraud, narcotics, and crime scene investigations. The Department also addresses areas of community concern. 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's 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 of the City. The Department's goal is to increase visibility, create positive interaction, and improved 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. This Department also includes the Code Enforcement division.

**Fire Department** – The Fire Department exists to protect the lives and property of residents and visitors within the City. 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 injuries. The Fire Department also reviews building site and fire suppression plans in accordance with State Law and City Ordinance and conducts annual fire inspections of businesses within the City. The Fire Department is responsible for Emergency Services and works closely with the Florida State Emergency Management Department (FDEM). The Fire Department provides expertise, programs and services to help City departments prepare for, respond to, recover from, and mitigate against natural disasters and other emergencies affecting the City. The services of this Department support 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** – Public Works is responsible for the maintenance of the City's infrastructure and assets, maintaining safety and quality of life for residents and visitors. On the General Fund side, the Department handles the maintenance of City facilities, custodial vehicles, upkeep of parks and open spaces, and administration of the cemetery. On the Streets and Transportation 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.

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

**Public Works Department (Continued)** – Regarding City utilities, the Department handles administration, drafting, engineering, and project management in support of Water & Sewer enterprises. These services are 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 to maintain high quality with regards to the continuing repair, implementation, and maintenance of infrastructure and assets within the City. Environmental Control also falls within the Public Works Department.

**Parks & Recreation Department** – This Department offers a wide variety of organized recreational programs and activities for people of all ages. The Department has several sites and facilities throughout the City for both passive and active recreational activities. The Department offers programs, team sports leagues, and other classes for health, wellness, and quality of life for City residents. The Department oversees eleven City parks and oversees the aquatic center which offers swim teams use of the pool, swim lessons, fitness programs, and lifeguard lessons. The Department also runs the rental program for City facilities for private use. The services of this Department support 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 aims to provide diversity in recreational opportunities that are inclusive of all age groups, cultural backgrounds, and economic status, to continue development of recreational facilities by developing a high quality, diversified recreation system that provides for all ages and interest groups, to enhance neighborhood resources and facilities equitably across the City, and to make the City a better place to live, work, and play by strengthening community image and sense of home and promote positive experiences through parks and recreation.

**Eustis Memorial Library** – The library provides the community with a high-quality public library. The library provides access to information resources, facilities and staff and services that respond to the pursuit of knowledge, education, lifelong learning, cultural enrichment and recreational reading and listening. The library provides services to the City as directed by the City Commission. The library is a department within the City overseen by the City Manager and has a Board of Trustees. The Board of Trustees is appointed by the City Commission to advise on matters of policy/procedure. Library services support City Strategic Plan Goal #3.

The objectives of the library include providing access to information resources and book availability, focusing on the contribution to the education of the community with free quality programs and instruction; encouraging an environment of innovation and positivity allowing patrons to creatively launch ideas; improving user access to library print and computer-based material by maintaining and upgrading computers, software, and digital collections; promoting 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.





# GENERAL FUND









Fund Type		General Fund				Profile
General Fund   Governmental		Summary				Major Fund
DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
<b>BEGINNING FUND BALANCE</b>	<b>11,729,134</b>	<b>14,594,337</b>	<b>15,582,735</b>	<b>18,037,499</b>	<b>17,975,135</b>	<b>-0.35%</b>
TOTAL REVENUE	21,569,465	23,129,401	24,318,859	24,376,299	26,553,523	8.93%
TOTAL REVENUE & BALANCES	33,298,599	37,723,738	39,901,594	42,413,798	44,528,658	4.99%
TOTAL EXPENDITURES	18,704,262	19,686,239	23,886,911	24,438,663	27,148,773	11.09%
NET REVENUE (LOSS -/GAIN+)	2,865,203	3,443,162	431,948	-62,364	-595,250	854.48%
OPERATING RESERVES	4,677,160	4,612,010	5,974,728	4,854,141	6,025,972	24.14%
AVAILABLE BALANCES	9,917,177	13,425,489	10,039,955	13,120,994	11,353,913	-13.47%
<b>TOTAL ENDING FUND BALANCE</b>	<b>14,594,337</b>	<b>18,037,499</b>	<b>16,014,683</b>	<b>17,975,135</b>	<b>17,379,885</b>	<b>-3.31%</b>



Fund Type		General Fund					Profile
General Fund   Governmental		Revenue					Major Fund
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
<b>311</b>	<b>PROPERTY TAXES</b>						
311-01-00	GENERAL PROPERTY TAXES	8,723,216	9,579,368	11,117,297	11,117,297	12,036,465	8.27%
311-02-00	DELINQUENT TAXES	228,574	239,030	250,000	250,000	275,000	10.00%
	<b>Subtotal</b>	<b>8,951,790</b>	<b>9,818,398</b>	<b>11,367,297</b>	<b>11,367,297</b>	<b>12,311,465</b>	<b>8.31%</b>
<b>313</b>	<b>FRANCHISE FEES</b>						
313-10-00	DUKE ENERGY	1,556,362	1,733,836	1,760,000	1,760,000	1,804,000	2.50%
313-11-00	SUMTER ELECTRIC	29,897	41,255	37,200	37,200	40,000	7.53%
313-40-00	TECO PEOPLES GAS	57,305	44,789	67,200	67,200	55,000	-18.15%
313-70-00	WASTE MANAGEMENT	96,764	104,226	118,800	118,800	121,770	2.50%
313-70-01	WASTE MANAGEMENT COMM.	152,991	157,282	182,400	182,400	186,960	2.50%
	<b>Subtotal</b>	<b>1,893,319</b>	<b>2,081,388</b>	<b>2,165,600</b>	<b>2,165,600</b>	<b>2,207,730</b>	<b>1.95%</b>
<b>314-315</b>	<b>UTILITY TAXES</b>						
314-10-00	DUKE ENERGY	1,966,047	2,150,731	2,050,000	2,050,000	2,204,499	7.54%
314-11-00	SUMTER ELECTRIC	33,310	42,127	45,000	45,000	45,000	0.00%
314-30-00	CITY WATER	381,984	411,128	450,000	450,000	450,000	0.00%
314-40-00	TECO PEOPLES GAS	40,122	42,741	42,000	42,000	45,000	7.14%
314-44-00	OTHER UTILITY TAXES	31,470	48,401	38,000	38,000	38,000	0.00%
315-10-00	TELECOM. SHARED	513,254	568,976	566,444	566,444	600,000	5.92%
	<b>Subtotal</b>	<b>2,966,187</b>	<b>3,264,104</b>	<b>3,191,444</b>	<b>3,191,444</b>	<b>3,382,499</b>	<b>5.99%</b>
<b>316-329</b>	<b>LICENSES &amp; PERMITS</b>						
321-10-00	LICENSE CHARGES	64,372	51,512	48,000	48,000	50,000	4.17%
321-20-00	PENALTY	1,311	993	1,500	1,500	1,200	-20.00%
321-30-00	BTR/APPLICATION FEES	1,790	1,270	1,700	1,700	1,700	0.00%
322-00-00	BUILDING & RELATED PERMITS	-	-	1,000	1,000	3,000	200.00%
322-10-00	BUILDING	4,043	1,850	-	-	-	0.00%
329-60-00	FIRE REVENUE FEE	3,890	5,554	8,000	8,000	9,000	12.50%
	<b>Subtotal</b>	<b>75,406</b>	<b>61,180</b>	<b>60,200</b>	<b>60,200</b>	<b>64,900</b>	<b>7.81%</b>
<b>331-339</b>	<b>INTERGOVERNMENTAL</b>						
331-20-01	BYRNE JAGD-75025 GAS MASK	-	-	-	4,050	-	-100.00%
331-20-02	BYRNE JAGD-R7078 GAS MASK	-	-	-	7,390	-	-100.00%
331-20-10	2020-CESF-LAKE-C9-016	40,938	-	-	-	-	0.00%
331-40-00	FEMA HURR IRMA FY 16 & 17	11,847	28,471	-	-	-	0.00%
334-20-01	BYRNE 2021 BICYCLE TOWING	4,187	-	-	-	-	0.00%
334-20-03	STARCHASE PURSUIT	-	15,379	-	-	-	0.00%
334-20-04	JAGC 8C015 RIFLE SHIELD	-	3,810	-	-	-	0.00%
334-20-05	FDOT SPEED ENFORCEMENT	-	-	-	10,000	-	-100.00%
334-20-30	2021-JAGD-LAKE-5-4B-002	4,378	-	-	-	-	0.00%
334-50-00	STATE GRANT-HURRICANE IAN	-	27,076	-	-	-	0.00%
334-90-01	STATE GRANT-HISTORIC PRE	-	47,441	-	-	-	0.00%
335-10-12	STATE REVENUE SHARE	892,585	1,029,724	1,184,150	1,184,150	1,225,000	3.45%
335-10-14	MOBILE HOME LICENSE	10,768	11,535	15,000	15,000	12,000	-20.00%
335-10-15	ALCOHOL BEVERAGE LICENSE	17,847	25,370	35,000	35,000	30,000	-14.29%
335-10-18	0.5 CENT SALES TAX	1,634,452	1,742,645	1,639,876	1,639,876	1,800,000	9.76%
335-20-10	FIREFIGHTER SUPP. COM.	9,914	5,017	9,500	9,500	9,500	0.00%
338-10-00	COUNTY OCCUP.	85	-	-	-	-	0.00%
338-70-00	COUNTY LIBRARY FUNDING	89,728	115,776	121,694	121,694	130,000	6.83%
338-70-01	COUNTY LIBRARY INTERNET	14,400	16,200	14,400	14,400	16,000	11.11%
339-21-00	HOUSING AUTHORITY	19,221	37,224	22,000	22,000	20,000	-9.09%
	<b>Subtotal</b>	<b>2,150,350</b>	<b>3,105,668</b>	<b>3,041,620</b>	<b>3,063,060</b>	<b>3,242,500</b>	<b>5.86%</b>
<b>341-347</b>	<b>CHARGES FOR SERVICES</b>						
341-90-04	LIEN SEARCH	7,030	4,338	44,850	44,850	31,000	-30.88%
341-90-11	ALCOHOLIC BEV	64,228	39,550	25,000	25,000	32,000	28.00%
341-90-31	CONDITIONAL U	(800)	(3,500)	-	-	-	0.00%
341-90-43	GARBAGE BILLING	48,517	50,414	55,000	55,000	55,000	0.00%
341-90-55	MINOR LOT SPL	-	100	-	-	-	0.00%
342-10-00	SERVICE CHARGES	3,430	3,535	3,200	3,200	3,000	-6.25%
342-10-01	FALSE ALARMS	2,795	5,890	4,000	4,000	5,000	25.00%
342-10-02	POLICE-ON-CALL WRECKERS	500	-	-	-	-	0.00%
342-10-03	RESOURCE OFFICERS	-	226,454	235,880	235,880	302,406	28.20%
342-20-21	LAKE COUNTY EMS	122,342	123,552	150,000	150,000	153,000	2.00%



Fund Type		General Fund					Profile
General Fund   Governmental		Revenue					Major Fund
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
342-20-22	HYDRANT MAIN	62,000	65,000	62,000	62,000	65,000	4.84%
342-20-30	FALSE ALARMS	50	-	100	100	-	-100.00%
342-20-40	FIRE INSPECTION	53,189	40,337	50,000	50,000	50,000	0.00%
343-80-10	CEMETERY OPEN AND CLOSE	18,835	14,975	19,000	19,000	16,000	-15.79%
344-00-00	UMATILLA STREET SERVICE	-	-	-	-	-	0.00%
347-10-01	LIBRARY USER FEES	10,585	12,253	200	200	200	0.00%
347-10-02	PASSPORT FEES	9,830	6,265	10,000	10,000	10,000	0.00%
347-10-03	LATE BOOK FINES	-	-	200	200	-	-100.00%
347-10-21	LIBRARY BOOK SALES	-	-	4,000	4,000	4,500	12.50%
347-20-01	ANNUAL SPORTS ACTIVITIES	104,627	147,366	144,200	144,200	160,000	10.96%
347-20-02	SWIMMING POOL RECEIPTS	14,427	15,750	5,000	5,000	15,000	200.00%
347-20-03	ONLINE PROGRAMS	-	(325)	-	-	-	0.00%
347-50-03	LAKEVIEW ROOM	4,659	2,729	4,500	4,500	4,500	0.00%
347-50-04	SENIOR SERVICES	11,873	19,658	15,000	15,000	-	-100.00%
347-50-05	COMMUNITY SERVICES	51,349	60,367	60,000	60,000	75,000	25.00%
347-50-06	AMERICAN LEGION	212	-	-	-	-	0.00%
347-50-07	GARDEN ROOM	5,236	5,020	5,000	5,000	6,500	30.00%
347-50-08	FERRAN PARK	938	1,468	2,000	2,000	2,000	0.00%
347-50-09	WOMAN'S CLUB	22,740	23,218	23,000	23,000	30,000	30.43%
347-50-10	FIELD RENTALS	375	255	500	500	500	0.00%
<b>Subtotal</b>		<b>618,967</b>	<b>864,669</b>	<b>922,630</b>	<b>922,630</b>	<b>1,020,606</b>	<b>10.62%</b>
<b>351-359 FINES &amp; FORFEITURES</b>							
351-10-00	POLICE FINES	178	-	200	200	-	-100.00%
351-10-01	SCHOOL SPEED ZONE FINES	-	-	-	-	189,069	100.00%
351-40-00	SCHOOL CROSSING FINES	-	-	-	-	20,000	100.00%
351-50-00	LICENSE PLATE SEIZURE	-	83	100	100	100	0.00%
352-10-00	LIBRARY LATE BOOK FINES	-	-	6,000	6,000	7,000	16.67%
354-10-00	LOCAL ORDINANCE	46,880	410,837	150,000	150,000	275,000	83.33%
359-10-00	FORFEITURES	4,400	1,750	2,000	2,000	2,000	0.00%
<b>Subtotal</b>		<b>51,458</b>	<b>412,670</b>	<b>158,300</b>	<b>158,300</b>	<b>493,169</b>	<b>211.54%</b>
<b>361-369 MISCELLANEOUS</b>							
361-10-00	INTEREST	103,408	512,800	400,000	400,000	804,000	101.00%
361-30-00	NET INC (DEC)	(362)	(3,323)	-	-	-	0.00%
362-00-01	LEASE INCOME	111,238	110,996	111,238	111,238	111,328	0.08%
362-10-00	AT&T CINGULAR LEASE	-	3,215	52,500	52,500	54,280	3.39%
362-20-00	VERIZON LEASE	-	(0)	44,590	44,590	46,225	3.67%
362-30-00	WIN1 MINISTRIES LEASE	-	-	-	36,000	48,000	33.33%
362-70-00	LEASE CHARGE POINT	-	-	-	-	11,000	100.00%
362-70-01	LEASE CR44 FIELD	-	-	-	-	-	0.00%
364-10-00	CEMETERY LOT	34,410	19,775	30,000	30,000	30,000	0.00%
364-30-00	SALE OF FIXED ASSETS	-	117,264	100,000	100,000	5,000	-95.00%
366-10-00	DONATIONS	-	22,200	500	500	500	0.00%
369-20-00	INSURANCE CLAIMS	67,164	782	5,000	5,000	5,000	0.00%
369-30-00	OTHER MISCELLANEOUS	26,874	88,144	40,000	40,000	40,000	0.00%
369-30-01	BRE- REIMBURSEMENTS	80,175	80,175	-	-	-	0.00%
369-30-02	STREET PARTY	111,386	146,015	135,000	135,000	135,000	0.00%
369-30-03	AMAZING RACE	-	-	-	-	30,000	100.00%
369-30-20	REIMB. BUILDING SERVICES	-	-	80,175	80,175	115,056	43.51%
369-30-21	REIMB. CRA ADMIN. & POLICE	-	-	50,000	50,000	-	-100.00%
369-41-00	PURCHASING CARDS	16,651	17,153	-	-	17,000	100.00%
369-45-00	TRYON CLEAR VIEW GROUP	-	15,902	-	-	-	0.00%
369-90-00	CANCEL PRIOR YEAR EXPEND.	505	15,002	4,000	4,000	2,500	-37.50%
399-99-99	POLICE SECURITY DETAIL	26,929	44,504	40,000	40,000	57,000	42.50%
<b>Subtotal</b>		<b>578,378</b>	<b>1,190,606</b>	<b>1,093,003</b>	<b>1,129,003</b>	<b>1,511,889</b>	<b>33.91%</b>
<b>381 FUND TRANSFERS</b>							
381-40-00	TRANSFER FROM W&S	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	0.00%
381-40-01	TRANSFER FROM W&S (ADDL.)	1,358,316	-	-	-	-	0.00%
381-59-00	TRANSFER FROM FIRE IMPACT	1,172	922	800	800	800	0.00%
381-60-00	TRANSFER FROM GREENW. CEMET.	1,003	7,988	3,000	3,000	3,000	0.00%
381-63-00	TRANSFER FROM P&R	2,744	2,537	2,500	2,500	2,500	0.00%
381-64-00	TRANSFER FROM LAW ENFORCM.	1,106	867	465	465	465	0.00%
381-65-00	TRANSFER FROM WATER IMPACT	4,445	3,877	3,000	3,000	3,000	0.00%



Fund Type		General Fund					Profile
General Fund   Governmental		Revenue					Major Fund
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
381-66-00	TRANSFER FROM SEWER IMPACT	13,482	13,305	8,000	8,000	8,000	0.00%
381-69-00	TRANSFER FROM LIBRARY IMPACT	1,342	1,223	1,000	1,000	1,000	0.00%
Subtotal		3,683,610	2,330,718	2,318,765	2,318,765	2,318,765	0.00%
TOTAL REVENUE		21,569,465	23,129,401	24,318,859	24,376,299	26,553,523	8.93%



Fund Type		General Fund					Profile
General Fund   Governmental		Expenditures					Major Fund
Department	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
	<b>GENERAL GOVERNMENT</b>						
511	CITY COMMISSION	47,559	76,135	124,412	124,412	132,622	6.60%
512	CITY MANAGER	1,107,860	1,420,755	2,024,507	2,179,557	2,702,300	23.98%
513	FINANCE	1,203,378	1,163,105	1,590,432	1,595,003	2,048,799	28.45%
514	LEGAL	232,439	270,500	242,000	287,000	272,000	-5.23%
515	DEVELOPMENT SERVICES	501,948	418,589	488,831	605,631	682,705	12.73%
516	HUMAN RESOURCES	301,901	384,922	438,987	438,987	415,678	-5.31%
	<b>TOTAL GENERAL GOVERNMENT</b>	<b>3,395,085</b>	<b>3,734,007</b>	<b>4,909,169</b>	<b>5,230,590</b>	<b>6,254,104</b>	<b>19.57%</b>
	<b>PUBLIC SAFETY</b>						
521	POLICE	5,346,083	6,130,580	7,413,002	7,354,898	7,637,375	3.84%
522	FIRE	4,535,684	3,778,802	4,297,228	4,302,228	4,560,482	6.00%
	<b>TOTAL PUBLIC SAFETY</b>	<b>9,881,767</b>	<b>9,909,382</b>	<b>11,710,230</b>	<b>11,657,126</b>	<b>12,197,857</b>	<b>4.64%</b>
	<b>PHYSICAL ENVIRONMENT</b>						
517/541	PUBLIC WORKS	1,043,347	1,232,278	1,622,151	1,634,332	1,918,899	17.41%
	<b>TOTAL PHYSICAL WORKS</b>	<b>1,043,347</b>	<b>1,232,278</b>	<b>1,622,151</b>	<b>1,634,332</b>	<b>1,918,899</b>	<b>17.41%</b>
	<b>CULTURE &amp; RECREATION</b>						
571	LIBRARY	854,033	849,474	1,044,727	1,044,727	1,132,499	8.40%
572	PARKS & RECREATION	1,043,538	1,155,372	1,414,006	1,567,005	2,324,386	48.33%
	<b>TOTAL CULTURE &amp; RECREATION</b>	<b>1,897,571</b>	<b>2,004,846</b>	<b>2,458,733</b>	<b>2,611,732</b>	<b>3,456,885</b>	<b>32.36%</b>
	<b>NON-DEPARTMENTAL</b>						
8100-581	FUND TRANSFERS	1,288,300	1,409,837	1,689,683	1,684,683	1,741,578	3.38%
8400-581	CONTINGENCIES	289,450	179,321	312,000	282,000	342,000	21.28%
8500-581	INSURANCE	876,645	1,052,679	1,154,945	1,207,450	1,207,450	0.00%
8600-581	PROJECTS	2,097	-	-	99,750	-	-100.00%
8800-581	DEBT SERVICE	-	135,140	-	-	-	0.00%
8900-581	ORGANIZATIONAL GRANTS	30,000	28,750	30,000	31,000	30,000	-3.23%
	<b>TOTAL NON-DEPARTMENTAL</b>	<b>2,486,492</b>	<b>2,805,727</b>	<b>3,186,628</b>	<b>3,304,883</b>	<b>3,321,028</b>	<b>0.49%</b>
	<b>TOTAL EXPENDITURES</b>	<b>18,704,262</b>	<b>19,686,239</b>	<b>23,886,911</b>	<b>24,438,663</b>	<b>27,148,773</b>	<b>11.09%</b>





## CITY COMMISSION



### DEPARTMENT DESCRIPTION

A City Commission is a form of municipal government in which individual officials are elected to represent the citizens of the community. The governing board is called a commission and is responsible for providing legislative direction for the city to operate and govern. An odd number of commissioners are elected to prevent a stalemate in the voting process.

The City of Eustis has a council-manager form of government. The Commission consists of five Commission seats and commissioners are elected to four-year terms with elections held in even-numbered years. The elections are nonpartisan in nature. Elections for seats 3, 4, and 5 are held during presidential election years. Commission terms begin in January following the election year. The Commission forms and directs the policies of the City government to achieve goals in the interests of the residents of the City of Eustis.

FUND: GENERAL FUND - 001



Function	Department	Summary
General Government	City Commission 511	Legislative Programs   Capital   Positions

Program	Title	Budget by Program	FTE Positions	PTE Positions
1100	Legislative	\$ 132,622	0	5
	Department Total	\$ 132,622		

	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
<b>Summary by Category</b>						
Personnel Services	30,081	44,873	83,762	83,762	78,152	-6.70%
Operating Expenses	17,478	31,262	40,650	40,650	44,470	9.40%
<b>Subtotal</b>	47,559	76,135	124,412	124,412	122,622	-1.44%
<b>Non-Operating Expenditure</b>	-	-	-	-	10,000	100.00%
<b>Department Total</b>	47,559	76,135	124,412	124,412	132,622	6.60%

Authorized Personnel PTE	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	Included Vacancy FY 24-25
Mayor/Commissioner	1	1	1	1	1	-
Vice Mayor	1	1	1	1	1	-
City Commissioner	3	3	3	3	3	-
<b>Total</b>	5	5	5	5	5	-

FUND: GENERAL FUND - 001



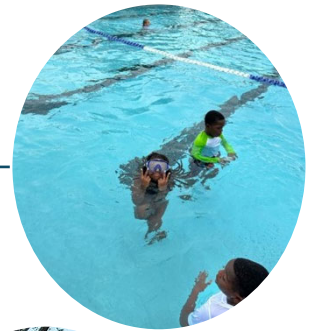
Function	Department	Program
General Government	City Commission 511	Legislative 1100

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
511-10-12	Executive Salaries	28,000	41,750	43,838	43,838	47,029
511-10-21	FICA Taxes	2,081	3,123	3,354	3,354	3,598
511-10-23	Life & Health Insurance	-	-	36,570	36,570	27,525
	<b>Subtotal</b>	<b>30,081</b>	<b>44,873</b>	<b>83,762</b>	<b>83,762</b>	<b>78,152</b>
<b>OPERATING</b>						
511-30-40	Travel & Per Diem	11,897	25,013	27,300	27,300	33,820
511-30-42	Transp/Postage	1	15	-	-	-
511-30-47	Printing & Binding	-	-	600	600	600
511-30-48	Promotional Activities	1,448	2,078	7,400	7,400	3,650
511-30-49	Other Current Charges	262	220	600	600	850
511-30-51	Office Supplies	9	148	150	150	150
511-30-52	Operating Supplies	-	-	-	-	-
511-30-54	Books, Pub, Subscriptions	3,861	3,788	4,600	4,600	5,400
	<b>Subtotal</b>	<b>17,478</b>	<b>31,262</b>	<b>40,650</b>	<b>40,650</b>	<b>44,470</b>
<b>Non-Operating Expenditures</b>						
511-82-10	Other Grants & Aid/Private Org.	-	-	-	-	10,000
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>
<b>PROGRAM TOTAL</b>		<b>47,559</b>	<b>76,135</b>	<b>124,412</b>	<b>124,412</b>	<b>132,622</b>





## CITY MANAGER



### DEPARTMENT DESCRIPTION

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

FUND: GENERAL FUND - 001



Function	Department	Summary
General Government	City Manager 512	Administration Programs   Capital   Positions

Program	Title	Budget by Program	FTE Positions	PTE Positions
1200	Administration	\$ 609,484	3	0
1210	City Clerk	262,543	1	1
1220	Economic Development	598,648	4	0
1240	Events/Tourism	1,115,119	4	2
1250	Historical Museum	116,507	0	0
<b>Department Total</b>		<b>\$ 2,702,300</b>	<b>12</b>	<b>3</b>

Capital Request			
1220	Camera Upgrade/Replacement	\$	4,000
1240	Electronic Sign - Ferran Park		20,000
<b>Total</b>		<b>\$</b>	<b>24,000</b>

	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
<b>Summary by Category</b>						
Personnel Services	647,639	794,884	1,056,605	1,068,705	1,328,365	24.30%
Operating Expenses	456,916	627,524	934,902	1,071,552	1,292,435	20.61%
<b>Subtotal</b>	<b>1,104,555</b>	<b>1,422,408</b>	<b>1,991,507</b>	<b>2,140,257</b>	<b>2,620,800</b>	<b>22.45%</b>
<b>Capital Outlay</b>	<b>3,305</b>	<b>(1,653)</b>	<b>33,000</b>	<b>39,300</b>	<b>24,000</b>	<b>-38.93%</b>
<b>Non-Operating Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,500</b>	<b>100.00%</b>
<b>Department Total</b>	<b>1,107,860</b>	<b>1,420,755</b>	<b>2,024,507</b>	<b>2,179,557</b>	<b>2,702,300</b>	<b>23.98%</b>

Function	Department	Summary
General Government	City Manager	Administration
	512	Programs   Capital   Positions

	Actual	Actual	Adopted	Projected	Proposed	Included
Authorized Personnel FTE	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	Vacancy FY 24-25
City Manager	1	1	1	1	1	-
Assistant City Manager	-	-	-	-	1	-
Administrative Assistant	1	1	1	1	1	-
City Clerk	1	1	1	1	1	-
Public Relations Specialist	1	1	1	-	1	-
Economic Development Director	1	1	1	1	1	-
Grant Writer	-	1	1	1	1	-
Events & Tourism Manager	1	1	1	1	1	-
Events Assistant	2	2	2	1	2	-
Events Assistant II	-	-	-	2	1	-
Communication Specialist	-	-	-	1	1	-
Communication Manager	-	-	-	1	-	-
<b>Total</b>	8	9	9	11	12	-

	Actual	Actual	Adopted	Projected	Proposed	Included
Authorized Personnel PTE	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	Vacancy FY 24-25
Deputy City Clerk	1	1	1	1	1	-
Events Assistant	1	1	1	3	2	-
<b>Total</b>	2	2	2	4	3	-



FUND: GENERAL FUND - 001



Function	Department	Program
General Government	City Manager 512	Administration 1200

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
512-10-12	Regular Salaries & Wages	178,914	201,360	209,382	209,382	372,271
512-10-14	Overtime	-	-	-	-	500
512-10-16	Christmas Bonus	100	-	200	200	300
512-10-21	FICA Taxes	4,398	14,563	16,033	16,033	28,479
512-10-23	Life & Health Insurance	19,740	24,739	24,380	24,380	41,288
512-10-24	General Employee Retirement	7,348	12,432	12,563	12,563	22,366
	<b>Subtotal</b>	<b>210,500</b>	<b>253,093</b>	<b>262,558</b>	<b>262,558</b>	<b>465,204</b>
<b>OPERATING</b>						
512-30-31	Professional Service	-	-	60,000	110,000	60,000
512-30-34	Other Contractual Services	1,768	2,777	2,000	2,000	52,000
512-30-40	Travel & Per Diem	5,535	13,730	13,520	13,520	21,650
512-30-41	Communication Services	189	454	600	1,000	1,200
512-30-42	Transportation & Postage	11	21	100	100	100
512-30-46	Repair & Maintenance	1,091	695	1,400	1,400	2,000
512-30-47	Printing & Binding	69	-	100	100	100
512-30-48	Promotional Activities	1,059	1,195	3,000	3,000	3,000
512-30-51	Office Supplies	364	691	800	800	1,200
512-30-52	Operating Supplies	672	474	500	500	500
512-30-54	Books, Pub, Subscriptions	1,750	843	2,030	2,030	2,530
512-30-56	Vehicle Repair & Maintenance	-	-	-	41,500	-
	<b>Subtotal</b>	<b>12,508</b>	<b>20,879</b>	<b>84,050</b>	<b>175,950</b>	<b>144,280</b>
<b>PROGRAM TOTAL</b>		<b>223,008</b>	<b>273,972</b>	<b>346,608</b>	<b>438,508</b>	<b>609,484</b>

FUND: GENERAL FUND - 001



Function	Department	Program
General Government	City Manager 512	City Clerk 1210

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
512-10-12	Regular Salaries & Wages	82,889	84,096	88,360	88,360	94,237
512-10-13	Other Salary & Wages	5,820	32,829	54,756	54,756	38,300
512-10-14	Overtime	-	94	500	500	500
512-10-16	Christmas Bonus	100	-	200	200	200
512-10-21	FICA Taxes	5,636	8,972	11,002	11,002	10,154
512-10-23	Life & Health Insurance	11,280	11,418	12,190	12,190	13,763
512-10-24	General Employee Retirement	5,022	5,003	5,332	5,332	5,654
	<b>Subtotal</b>	<b>110,747</b>	<b>142,411</b>	<b>172,340</b>	<b>172,340</b>	<b>162,808</b>
<b>OPERATING</b>						
512-30-34	Other Contractual Services	25,679	12,206	38,862	38,862	64,460
512-30-40	Travel & Per Diem	184	3,596	150	150	2,000
512-30-42	Transportation & Postage	114	127	200	200	200
512-30-46	Repair & Maintenance	127	-	800	800	800
512-30-47	Printing & Binding	76	-	100	100	100
512-30-49	Other Current Charges	19,306	24,941	26,000	26,000	26,000
512-30-51	Office Supplies	310	386	400	400	525
512-30-52	Operating Supplies	973	990	1,200	1,200	1,200
512-30-54	Books, Pub, Subscriptions	350	185	550	550	550
512-30-55	Employee Study Expense	-	-	3,100	3,100	3,900
	<b>Subtotal</b>	<b>47,119</b>	<b>42,432</b>	<b>71,362</b>	<b>71,362</b>	<b>99,735</b>
<b>PROGRAM TOTAL</b>		<b>157,866</b>	<b>184,842</b>	<b>243,702</b>	<b>243,702</b>	<b>262,543</b>

FUND: GENERAL FUND - 001



Function	Department	Program
General Government	City Manager 512	Economic Development 1220

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
512-10-12	Regular Salaries & Wages	136,469	155,150	254,647	254,647	261,421
512-10-14	Overtime	-	-	-	-	8,000
512-10-16	Christmas Bonus	200	-	300	400	380
512-10-21	FICA Taxes	7,090	13,277	19,512	19,512	20,640
512-10-23	Life & Health Insurance	17,296	25,310	46,322	46,322	52,298
512-10-24	General Employee Retirement	8,811	10,600	15,279	15,279	16,165
	<b>Subtotal</b>	<b>169,866</b>	<b>204,337</b>	<b>336,060</b>	<b>336,160</b>	<b>358,903</b>
<b>OPERATING</b>						
512-30-31	Professional Service	20,492	23,364	61,600	61,600	57,500
512-30-34	Other Contractual Services	-	41	-	-	62,000
512-30-40	Travel & Per Diem	406	2,869	2,870	5,870	4,450
512-30-41	Communication Services	2,266	2,693	2,550	6,050	2,500
512-30-42	Transportation & Postage	7	32	100	100	400
512-30-44	Rental & Leases	-	-	75,000	12,800	-
512-30-46	Repair & Maintenance	-	-	250	250	250
512-30-47	Printing & Binding	99	-	200	2,200	2,000
512-30-48	Promotional Activities	89,956	82,095	20,250	26,250	31,500
512-30-51	Office Supplies	694	954	1,500	4,250	1,500
512-30-52	Operating Supplies	-	-	3,200	5,950	6,000
512-30-54	Books, Pub, Subscriptions	3,012	3,181	3,295	3,495	4,445
512-30-55	Employee Study Expense	-	-	5,400	5,400	5,700
	<b>Subtotal</b>	<b>116,932</b>	<b>115,229</b>	<b>176,215</b>	<b>134,215</b>	<b>178,245</b>
<b>CAPITAL OUTLAY</b>						
512-60-64	Machinery & Equipment	-	-	-	-	4,000
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,000</b>
<b>NON-OPERATING EXPENDITURES</b>						
512-95-01	Marketing/Promotions/Advert.	-	-	-	-	4,000
512-95-03	Economic Develop. Initiative	-	-	-	-	50,000
512-95-09	Community Relations	-	-	-	-	3,500
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,500</b>
<b>PROGRAM TOTAL</b>		<b>286,798</b>	<b>319,566</b>	<b>512,275</b>	<b>470,375</b>	<b>598,648</b>

FUND: GENERAL FUND - 001



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

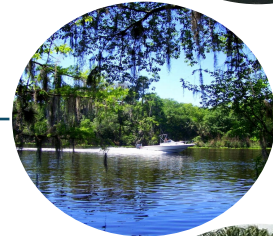
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
512-10-12	Regular Salaries & Wages	111,633	132,118	189,529	189,529	205,365
512-10-13	Other Salary & Wages	4,269	2,514	10,000	10,000	12,000
512-10-14	Overtime	2,338	7,757	9,000	17,000	15,000
512-10-16	Christmas Bonus	200	-	400	400	400
512-10-21	FICA Taxes	6,902	10,323	16,018	16,018	17,807
512-10-23	Life & Health Insurance	24,440	34,254	48,760	48,760	55,050
512-10-24	General Employee Retirement	6,744	8,077	11,940	11,940	13,222
	<b>Subtotal</b>	<b>156,526</b>	<b>195,043</b>	<b>285,647</b>	<b>293,647</b>	<b>318,844</b>
<b>OPERATING</b>						
512-30-34	Other Contractual Services	208,313	259,555	273,500	274,250	335,500
512-30-40	Travel & Per Diem	2,357	2,422	4,450	5,650	7,750
512-30-41	Communication Services	1,129	803	2,700	2,700	5,000
512-30-42	Transportation & Postage	116	160	400	400	1,000
512-30-44	Rental & Leases	21,265	71,456	196,000	196,000	248,000
512-30-46	Repair & Maintenance	238	804	850	850	4,350
512-30-47	Printing & Binding	-	-	-	-	5,000
512-30-48	Promotional Activities	39,875	90,560	110,000	115,000	145,500
512-30-51	Office Supplies	265	1,864	3,000	3,000	5,000
512-30-52	Operating Supplies	4,057	18,187	6,500	6,500	11,000
512-30-54	Books, Pub, Subscriptions	2,742	2,676	4,775	8,475	6,675
512-30-56	Vehicle Repair & Maintenance	-	498	1,100	1,100	1,500
	<b>Subtotal</b>	<b>280,357</b>	<b>448,984</b>	<b>603,275</b>	<b>613,925</b>	<b>776,275</b>
<b>CAPITAL OUTLAY</b>						
512-60-64	Machinery & Equipment	3,305	(1,653)	33,000	39,300	20,000
	<b>Subtotal</b>	<b>3,305</b>	<b>(1,653)</b>	<b>33,000</b>	<b>39,300</b>	<b>20,000</b>
<b>PROGRAM TOTAL</b>		<b>440,188</b>	<b>642,375</b>	<b>921,922</b>	<b>946,872</b>	<b>1,115,119</b>

FUND: GENERAL FUND - 001



Function	Department	Program
General Government	City Manager 512	Historical Museum 1250

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
512-10-13	Other Salary & Wages	-	-	-	2,500	15,000
512-10-14	Overtime	-	-	-	59	6,000
512-10-21	FICA Taxes	-	-	-	808	1,607
512-10-24	General Employee Retirement	-	-	-	633	-
	<b>Subtotal</b>	-	-	-	4,000	22,607
<b>OPERATING</b>						
512-30-31	Professional Service	-	-	-	-	-
512-30-34	Other Contractual Services	-	-	-	15,000	19,000
512-30-40	Travel & Per Diem	-	-	-	750	750
512-30-41	Communication Services	-	-	-	1,500	2,100
512-30-42	Transportation & Postage	-	-	-	250	250
512-30-44	Rental & Leases	-	-	-	9,500	17,000
512-30-46	Repair & Maintenance	-	-	-	22,500	24,000
512-30-47	Printing & Binding	-	-	-	-	1,200
512-30-48	Promotional Activities	-	-	-	12,000	12,000
512-30-51	Office Supplies	-	-	-	2,500	3,000
512-30-52	Operating Supplies	-	-	-	10,000	12,500
512-30-54	Books, Pub, Subscriptions	-	-	-	2,100	2,100
	<b>Subtotal</b>	-	-	-	76,100	93,900
<b>PROGRAM TOTAL</b>		-	-	-	<b>80,100</b>	<b>116,507</b>



## DEPARTMENT DESCRIPTION

The Finance Department is responsible for the daily oversight of the City's finances, budget, treasury management, and internal controls. Department services include tax and revenue collection, accounts payable and payroll processing, accounting, and reporting, purchasing and procurement, budget preparation, and administration.

The Finance Department also handles the administration of the City's computer communications and data networks. Within the City's Water and Sewer enterprise, the Department also runs the monthly billing of the City's utilities and solid waste services and collects amounts due from customers. Finance Customer Service also provides account start and shut-off services as well as monthly meter readings.

FUND: GENERAL FUND - 001



Function	Department	Summary
General Government	Finance 513	Administration Programs   Capital   Positions

Program	Title	Budget by Program	FTE Positions	PTE Positions
1300	Financial Services Admin.	\$ 1,014,645	7	-
1350	Information Technology	736,908	3	-
1360	Purchasing	297,246	3	-
<b>Department Total</b>		<b>\$ 2,048,799</b>	<b>13</b>	<b>-</b>

Capital Request			
1300	Edmunds View Point Dashboard	\$ 4,900	
1300	Gravity Software	39,000	
1350	Computer Room Air Conditioning	5,000	
<b>Total</b>		<b>\$ 48,900</b>	

Summary by Category	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/Projected
Personnel Services	940,758	902,642	1,118,451	1,115,266	1,359,412	21.89%
Operating Expenses	262,620	260,496	464,981	472,552	640,487	35.54%
<b>Subtotal</b>	<b>1,203,378</b>	<b>1,163,139</b>	<b>1,583,432</b>	<b>1,587,818</b>	<b>1,999,899</b>	<b>25.95%</b>
<b>Capital Outlay</b>	<b>-</b>	<b>(34)</b>	<b>7,000</b>	<b>7,185</b>	<b>48,900</b>	<b>580.58%</b>
<b>Department Total</b>	<b>1,203,378</b>	<b>1,163,105</b>	<b>1,590,432</b>	<b>1,595,003</b>	<b>2,048,799</b>	<b>28.45%</b>

Authorized Personnel FTE	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	Included Vacancy FY 24-25
Finance Director	1	1	1	1	1	-
Deputy Finance Director	1	1	1	1	1	-
Senior Staff Assistant	2	2	2	1	1	-
Staff Accountant	2	2	2	-	-	-
Payroll Manager	1	1	1	1	1	-
Information Technology Manager	1	1	1	1	1	-
Information Tech Support Specialist	2	2	2	2	2	-
Purchasing Director	1	1	1	1	1	-
Buyer	1	1	1	-	-	-
Senior Accountant	-	-	-	1	1	-
Accounting Specialist II	-	-	-	1	-	1
Budget/Financial Planning Manager	-	-	-	1	1	-
Accounting & Auditing Manager	-	-	-	1	-	-
Purchasing Agent	-	-	-	-	1	-
Senior Purchasing Agent	-	-	-	-	1	-
Accounting Specialist III	-	-	-	-	1	-
<b>Total</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>13</b>	<b>1</b>

FUND: GENERAL FUND - 001



Function	Department	Program
General Government	Finance 513	Financial Services 1300

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
513-10-12	Regular Salaries & Wages	427,602	444,567	537,931	537,746	617,641
513-10-14	Overtime	934	2,176	800	800	800
513-10-16	Christmas Bonus	700	-	700	700	800
513-10-21	FICA Taxes	24,426	32,551	41,267	39,267	47,372
513-10-23	Life & Health Insurance	72,380	76,120	76,280	76,280	110,100
513-10-24	General Employee Retirement	25,853	26,636	32,324	32,324	37,106
	<b>Subtotal</b>	<b>551,895</b>	<b>582,050</b>	<b>689,302</b>	<b>687,117</b>	<b>813,819</b>
<b>OPERATING</b>						
513-30-32	Accounting & Auditing Fees	25,500	33,480	34,300	37,731	39,500
513-30-34	Other Contractual Services	20,200	1,050	53,150	49,719	-
513-30-40	Travel & Per Diem	824	441	4,565	3,891	5,180
513-30-41	Communication Services	352	374	800	800	800
513-30-42	Transportation & Postage	3,539	3,185	5,985	7,710	6,395
513-30-43	Utilities	43,879	49,373	48,000	48,000	50,400
513-30-46	Repair & Maintenance	35,802	52,546	32,635	33,698	36,735
513-30-47	Printing & Binding	3,998	4,635	5,310	5,984	5,210
513-30-51	Office Supplies	3,590	2,685	3,900	4,900	4,150
513-30-54	Books, Pub, Subscriptions	1,924	1,499	2,000	2,000	2,240
513-30-55	Employee Study Expense	998	1,290	2,000	2,000	6,316
	<b>Subtotal</b>	<b>140,606</b>	<b>150,557</b>	<b>192,645</b>	<b>196,433</b>	<b>156,926</b>
<b>CAPITAL OUTLAY</b>						
513-60-64	Machinery & Equipment	-	(34)	-	7,185	-
513-60-95	SBITA	-	-	7,000	-	43,900
	<b>Subtotal</b>	<b>-</b>	<b>(34)</b>	<b>7,000</b>	<b>7,185</b>	<b>43,900</b>
<b>PROGRAM TOTAL</b>		<b>692,501</b>	<b>732,573</b>	<b>888,947</b>	<b>890,735</b>	<b>1,014,645</b>



FUND: GENERAL FUND - 001



Function	Department	Program
General Government	Finance 513	Information Technology 1350

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
513-10-12	Regular Salaries & Wages	163,284	122,257	179,536	178,536	192,866
513-10-14	Overtime	99	109	1,000	1,000	1,000
513-10-16	Christmas Bonus	300	-	300	300	300
513-10-21	FICA Taxes	7,380	8,436	13,827	13,827	14,861
513-10-23	Life & Health Insurance	31,020	23,788	36,570	36,570	41,288
513-10-24	General Employee Retirement	9,857	7,078	10,833	10,833	11,632
	<b>Subtotal</b>	<b>211,940</b>	<b>161,667</b>	<b>242,066</b>	<b>241,066</b>	<b>261,947</b>
<b>OPERATING</b>						
513-30-34	Other Contractual Services	26,700	27,777	45,675	45,675	116,175
513-30-40	Travel & Per Diem	-	1,121	1,230	1,230	2,280
513-30-41	Communication Services	15,758	12,074	40,715	40,715	34,203
513-30-46	Repair & Maintenance	76,207	63,565	167,666	171,449	311,203
513-30-51	Office Supplies	362	1,081	900	900	1,000
513-30-54	Books, Pub, Subscriptions	200	200	200	300	350
513-30-55	Employee Study Expense	92	275	1,250	1,150	4,000
513-30-56	Vehicle Repairs & Maintenance	278	223	750	750	750
	<b>Subtotal</b>	<b>119,597</b>	<b>106,316</b>	<b>258,386</b>	<b>262,169</b>	<b>469,961</b>
<b>CAPITAL OUTLAY</b>						
		-	-	-	-	5,000
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>
<b>PROGRAM TOTAL</b>		<b>331,537</b>	<b>267,983</b>	<b>500,452</b>	<b>503,235</b>	<b>736,908</b>

FUND: GENERAL FUND - 001



Function	Department	Program
General Government	Finance 513	Purchasing 1360

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
513-10-12	Regular Salaries & Wages	138,179	117,361	136,577	136,577	202,689
513-10-14	Overtime	-	-	-	-	2,000
513-10-16	Christmas Bonus	200	-	200	200	300
513-10-21	FICA Taxes	5,315	8,813	10,464	10,464	15,682
513-10-22	Florida Retirement System	9,232	11,571	13,027	13,027	15,514
513-10-23	Life & Health Insurance	21,071	19,591	24,380	24,380	41,288
513-10-24	General Employee Retirement	2,926	1,590	2,435	2,435	6,173
	<b>Subtotal</b>	<b>176,923</b>	<b>158,925</b>	<b>187,083</b>	<b>187,083</b>	<b>283,646</b>
<b>OPERATING</b>						
513-30-40	Travel & Per Diem	-	-	750	750	500
513-30-41	Communication Services	-	-	100	100	100
513-30-42	Transportation & Postage	3	6	100	100	100
513-30-46	Repair & Maintenance	46	30	100	100	300
513-30-47	Printing & Binding	6	46	500	500	500
513-30-48	Other Current Charges	1,299	-	1,000	1,000	1,000
513-30-51	Office Supplies	606	49	1,200	1,200	1,200
513-30-52	Operating Supplies	222	1,124	3,700	3,700	2,500
513-30-54	Books, Pub, Subscriptions	235	1,394	2,500	2,500	2,900
513-30-55	Employee Study Expense	-	974	4,000	4,000	4,500
	<b>Subtotal</b>	<b>2,417</b>	<b>3,623</b>	<b>13,950</b>	<b>13,950</b>	<b>13,600</b>
<b>PROGRAM TOTAL</b>		<b>179,340</b>	<b>162,548</b>	<b>201,033</b>	<b>201,033</b>	<b>297,246</b>



# CITY ATTORNEY



## DEPARTMENT DESCRIPTION

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

FUND: GENERAL FUND - 001



Function	Department	Summary
General Government	City Attorney 514	Legal Programs   Capital   Positions

Program	Title	Budget by Program	FTE Positions	PTE Positions
1400	Legal Services	\$ 272,000	-	-
	Department Total	\$ 272,000	-	-

	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
<b>Summary by Category</b>						
Operating Expenses	232,439	270,500	242,000	287,000	272,000	-5.23%
<b>Subtotal</b>	232,439	270,500	242,000	287,000	272,000	-5.23%
<b>Department Total</b>	232,439	270,500	242,000	287,000	272,000	-5.23%

FUND: GENERAL FUND - 001



Function	Department	Program
General Government	City Attorney 514	Legal Services 1400

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>OPERATING</b>						
514-30-31	Professional Services	38,500	38,500	42,000	42,000	42,000
514-30-34	Other Contractual Services	193,939	232,000	200,000	245,000	230,000
	<b>Subtotal</b>	<b>232,439</b>	<b>270,500</b>	<b>242,000</b>	<b>287,000</b>	<b>272,000</b>
<b>PROGRAM TOTAL</b>		<b>232,439</b>	<b>270,500</b>	<b>242,000</b>	<b>287,000</b>	<b>272,000</b>





# DEVELOPMENT SERVICES



## DEPARTMENT DESCRIPTION

The Development Services Department provides centralized development related services for the City of Eustis. Within the Building Inspection program, the Department handles development review, site/landscape inspections, building inspections, plans review, and tree permits. The 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.



FUND: GENERAL FUND - 001



Function	Department	Summary
General Government	Development Services 515	Administration Programs   Capital   Positions

Program	Title	Budget by Program	FTE Positions	PTE Positions
1500	Planning & Administration	\$ 682,705	0	0
1510	Code Enforcement	-	0	0
<b>Department Total</b>		<b>\$ 682,705</b>		

Summary by Category	Actual	Actual	Adopted	Projected	Proposed	% Change
	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	Proposed/Projected
Personnel Services	452,869	346,371	382,946	382,946	478,210	24.88%
Operating Expenses	49,079	72,218	97,285	214,085	204,495	-4.48%
<b>Subtotal</b>	<b>501,948</b>	<b>418,589</b>	<b>480,231</b>	<b>597,031</b>	<b>682,705</b>	<b>14.35%</b>
<b>Capital Outlay</b>	-	-	8,600	8,600	-	-100.00%
<b>Department Total</b>	<b>501,948</b>	<b>418,589</b>	<b>488,831</b>	<b>605,631</b>	<b>682,705</b>	<b>12.73%</b>

Authorized Personnel FTE	Actual	Actual	Adopted	Projected	Proposed	Included
	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	Vacancy
Senior Planner	1	1	1	1	1	-
Senior Staff Assistant	2	1	1	1	1	-
Development Service Director	1	1	1	1	1	-
Deputy Director	-		1	1	1	-
Public Hearing/Dev. Rev. Coordinator	-		-	-	1	-
<b>Total</b>	<b>4</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>-</b>

FUND: GENERAL FUND - 001



Function	Department				Program	
General Government	Development Services				Planning & Administration	
	515				1500	
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
PERSONNEL SERVICES						
515-10-12	Regular Salaries & Wages	342,701	265,379	293,668	293,668	359,553
515-10-14	Overtime	434	307	-	-	200
515-10-16	Christmas Bonus	600	-	400	400	500
515-10-21	FICA Taxes	22,501	19,919	22,497	22,497	27,559
515-10-23	Life & Health Insurance	65,800	44,721	48,760	48,760	68,813
515-10-24	General Employee Retirement	20,833	16,045	17,621	17,621	21,585
	Subtotal	452,869	346,371	382,946	382,946	478,210
OPERATING						
515-30-31	Professional Services	26,050	58,602	47,000	165,800	130,000
515-30-34	Other Contractual Services	100	1,188	27,400	24,400	52,400
515-30-40	Travel & Per Diem	620	12	2,700	2,700	2,700
515-30-41	Communication Services	1,307	940	1,150	1,150	1,200
515-30-42	Transportation & Postage	6,415	2,220	3,000	3,000	4,250
515-30-46	Repair & Maintenance	2,724	3,311	-	1,000	200
515-30-47	Printing & Binding	48	-	750	750	1,500
515-30-51	Office Supplies	2,714	2,242	2,500	2,500	3,500
515-30-52	Operating Supplies	6,132	2,387	4,300	4,300	5,000
515-30-54	Books, Pub, Subscriptions	1,758	1,323	2,785	2,785	2,895
515-30-55	Employee Study Expense	1,036	-	850	850	850
515-30-56	Vehicle Repairs & Maintenance	175	-	-	-	-
	Subtotal	49,079	72,224	92,435	209,235	204,495
CAPITAL OUTLAY						
515-60-64	Machinery & Equipment	-	-	8,600	8,600	-
	Subtotal	-	-	8,600	8,600	-
PROGRAM TOTAL		501,948	418,595	483,981	600,781	682,705

FUND: GENERAL FUND - 001



Function	Department	Program
General Government	Development Services 515	Code Enforcement 1510

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>OPERATING</b>						
515-30-47	Printing & Binding	-	(6)	1,900	1,900	-
515-30-51	Office Supplies	-	-	2,500	2,500	-
515-30-54	Books, Pub, Subscriptions	-	-	450	450	-
	<b>Subtotal</b>	-	(6)	4,850	4,850	-
 <b>PROGRAM TOTAL</b>						
		-	(6)	4,850	4,850	-

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

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

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

### **Development and Building Services Department Service Outcome: Results and Accomplishments**

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

- *Collaboration:* The Department is demonstrating successful collaboration with other city departments, such as Public Works, Economic Development and environmental services, is essential for achieving holistic and well-coordinated development outcomes.

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

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

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

### Development and Building Services' Key Performance Indicators (KPIs)

Strategic Plan Priority	Strategic Plan Goal	Measures Type	Program Performance	Actual FY 2021-22	Actual FY 2022-23	Estimated FY 2023-24	Projected FY 2024-25
Competent and Effective Government	Goal #2	Development Performance	Annexations	10	10	7	12
Competent and Effective Government	Goal #2	Development Performance	Acreage Annexed	50,930	50,930	62,000	124,000
Competent and Effective Government	Goal #2	Development Performance	Comprehensive Plan Map Amendments	4	4	6	7
Competent and Effective Government	Goal #2	Outcome	Business Tax Application Processed	115	115	88	114
Competent and Effective Government	Goal #3	Outcome	Alcoholic Beverage License Processed	11	11	9	9
Competent and Effective Government	Goal #2	Development Performance	Site Plan Review	10	10	8	7
<b>Total Development Services</b>				<b>201</b>	<b>201</b>	<b>180</b>	<b>273</b>
Planned and Secure Future	Goal #3	Outcome	Inspectors Contacted	6,284	6,284	6,636	5,807
Competent and Effective Government	Goal #2	Development Performance	New Single Homes Building Permits Issued	153	134	109	97
Competent and Effective Government	Goal #2	Development Performance	New Apartment Complex Building Permits Issued	7	7	4	7
Competent and Effective Government	Goal #2	Development Performance	New Commercial Buildings Permits Issued	5	7	6	6
Planned and Secure Future	Goal #3	Outcome	Other Building Permits Issued	1,966	2,013	1,589	1,852
<b>Total Building Services</b>				<b>8,417</b>	<b>8,445</b>	<b>8,344</b>	<b>7,769</b>

# HUMAN RESOURCES



## DEPARTMENT DESCRIPTION

The City's Human Resources Department provides recruitment, interviewing, testing, screening, and hiring of all City employees. The Department also ensures compliance with all Federal and State Laws and administration of the City's personnel rules and regulations. Human Resources also handles labor relations matters, worker's compensation issues, and records management functions.

The HR Department also regularly conducts pay and job classification studies to ensure maintenance of internal and external equality. The Department also manages the City's orientation and employee recognition programs and develops and implements employee training programs relating to customer service, supervisor training, and safety.

FUND: GENERAL FUND - 001



Function	Department	Summary
General Government	Human Resoruces 516	Programs   Capital   Positions

Program	Title	Budget by Program	FTE Positions	PTE Positions
1940	Administration	\$ 415,678	4	0
	Department Total	\$ 415,678	4	0

	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
<b>Summary by Category</b>						
Personnel Services	252,584	307,918	358,707	358,707	327,675	-8.65%
Operating Expenses	49,317	74,554	72,280	72,280	86,003	18.99%
<b>Subtotal</b>	301,901	382,472	430,987	430,987	413,678	-4.02%
Capital Outlay	-	2,450	8,000	8,000	2,000	-75.00%
<b>Department Total</b>	301,901	384,922	438,987	438,987	415,678	-5.31%

Authorized Personnel FTE	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	Included Vacancy FY 24-25
Human Resources Director	1	1	1	1	1	-
Human Resources Coordinator	1	1	1	1	1	-
Human Resources Generalist	-	1	1	1	1	-
Human Resources Technician	1	-	-	-	1	-
Senior Staff Assistant	-	1	1	1	-	1
<b>Total</b>	3	4	4	4	4	1

FUND: GENERAL FUND - 001



Function	Department	Program
General Government	Human Resources 516	Administration 1940

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
516-10-12	Regular Salaries & Wages	200,366	231,655	272,219	272,219	239,502
516-10-13	Other Salary & Wages	-	9,862	-	-	-
516-10-16	Christmas Bonus	300	-	500	500	400
516-10-21	FICA Taxes	8,587	17,664	20,864	20,864	18,353
516-10-23	Life & Health Insurance	31,020	35,206	48,760	48,760	55,050
516-10-24	General Employee Retirement	12,311	13,531	16,364	16,364	14,370
	<b>Subtotal</b>	<b>252,584</b>	<b>307,918</b>	<b>358,707</b>	<b>358,707</b>	<b>327,675</b>
<b>OPERATING</b>						
516-30-31	Professional Services	22,608	29,452	27,480	25,655	30,305
516-30-34	Other Contractual Services	1,084	4,702	3,200	3,200	8,350
516-30-40	Travel & Per Diem	5,043	2,176	4,900	4,900	5,380
516-30-41	Communication Services	406	351	600	600	700
516-30-42	Transportation & Postage	402	355	400	400	400
516-30-46	Repair & Maintenance	144	1,837	1,000	2,825	1,000
516-30-47	Printing & Binding	1,267	1,335	1,000	1,000	1,500
516-30-48	Promotional Activities	10,758	11,953	11,500	11,500	14,250
516-30-49	Other Current Charges	5,585	3,592	7,000	7,000	7,600
516-30-51	Office Supplies	1,194	2,905	2,000	2,000	2,000
516-30-54	Books, Pub, Subscriptions	826	15,895	13,200	12,200	13,118
516-30-55	Employee Study Expense	-	-	-	1,000	1,400
	<b>Subtotal</b>	<b>49,317</b>	<b>74,554</b>	<b>72,280</b>	<b>72,280</b>	<b>86,003</b>
<b>Capital Outlay</b>						
	Machinery & Equipment	-	2,450	8,000	8,000	2,000
	<b>Subtotal</b>	<b>-</b>	<b>2,450</b>	<b>8,000</b>	<b>8,000</b>	<b>2,000</b>
<b>PROGRAM TOTAL</b>		<b>301,901</b>	<b>384,922</b>	<b>438,987</b>	<b>438,987</b>	<b>415,678</b>



## **Human Resources Department Priorities, Strategies, Goals & Objectives**

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

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

## **Human Resources Department Services Outcome: Results and Accomplishments**

- *Talent Management and Development*: HR departments focus on talent management and development. This includes implementing training and development programs, succession planning, and performance management processes that contribute to employee growth and retention.
- *Compliance and Legal Matters*: Compliance with labor laws, regulations, and organizational policies is crucial. A successful outcome indicates that the HR department is well-versed in employment law, manages legal matters effectively, and ensures the organization's practices align with legal requirements.

- *Employee Engagement:* The HR department actively promotes employee engagement and satisfaction. Positive outcomes highlight initiatives to measure and improve employee engagement, such as regular surveys, feedback mechanisms, and recognition programs.
- *Diversity and Inclusion:* The HR department prioritizes diversity and inclusion efforts. They work to create inclusive workplaces, promote diversity in recruitment, and implement programs that support underrepresented groups within the organization.
- *Compensation and Benefits:* Effective management of compensation and benefits programs is essential. A successful outcome demonstrates the HR department's ability to design competitive compensation packages, administer benefit programs, and conduct market analyses to ensure competitiveness. In FY 2025 all full-time employees will receive a 5% COLA increase and \$1,000 flat pay for the employee retention.
- *Conflict Resolution and Employee Relations:* The HR department handles employee relations issues effectively. It demonstrates the capacity to mediate conflicts, address grievances, and foster positive workplace relationships.
- *Performance Appraisals:* Performance appraisal processes are fair and consistent. Successful outcomes show that the HR department has established clear performance appraisal systems, communicated expectations, and provided feedback to employees.
- *Workforce Planning:* The HR is proactive in workforce planning to meet the organization's future needs. Successful outcomes indicate the department's involvement in strategic planning, anticipating staffing requirements, and aligning workforce strategies with organizational goals.
- *Employee Wellness and Benefits:* Employee wellness programs and benefits offerings are important for retention and well-being. The HR departments promote health and wellness initiatives and continuously assess the effectiveness of benefit programs. The City owns a gym for the City employees and the HR department actively promotes gym usage and new gym equipment.
- *Training and Development:* The HR department invests in training and development opportunities for employees at all levels. Outcomes highlight the availability of training resources, skill development, and career advancement opportunities.
- *HR Technology and Systems:* Efficient HR system and technology contribute to departmental success. A successful outcome reflects the department's ability to leverage technology for HR processes, such as time tracking, and data analytics.
- *Comprehensive HR Policies:* The HR department maintains up-to-date policies that are communicated and consistently enforced. Successful outcomes indicate that HR policies align with organizational values and legal requirements.
- *Data Analytics and Reporting:* The HR department uses data analytics to inform decision-making. A successful outcome demonstrates the department's capacity to gather, analyze, and report HR metrics that contribute to organizational goals.
- *Feedback and Continuous Improvement:* The HR department actively seeks feedback from employees and stakeholders to drive continuous improvement. It responds to suggestions for enhancement and adapts HR processes accordingly.
- *Cost Management:* HR effectively manages departmental costs while providing quality services. Successful outcomes show efficient budget management and cost control measures.
- *Employee Safety and Well-being:* HR plays a role in ensuring employee safety and well-being. Successful outcomes include effective workplace safety programs and policies, and various wellness and well-being programs promotion.

- *Strategic Alignment:* The HR department's goals align with the organization's strategic objectives. A successful outcome demonstrates the department's contribution to achieving broader organizational goals.
- *High-Quality HR Services:* Ultimately, a successful HR department provides high-quality HR services that contribute to the organization's success. Positive feedback from employees and departmental feedback is a strong indicator of success.

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

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

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

### Human Resources Department's Key Performance Indicators (KPIs)

Strategic Plan Priority	Strategic Plan Goal	Measures Type	Program Performance	Actual FY 2021-22	Actual FY 2022-23	Estimated FY 2023-24	Projected FY 2024-25
Competent & Effective Government	Goal #3	Efficiency	Number of recruitments posted online	17	20	24	35
Competent & Effective Government	Goal #3	Efficiency	Number of applications received	541	545	437	500
Competent & Effective Government	Goal #3	Efficiency	Number of interviews completed	163	165	150	150
Competent & Effective Government	Goal #3	Outcome	Number of skill tests	23	23	40	45
Competent & Effective Government	Goal #3	Outcome	Number of new hires (FTE & PTE)	65	68	55	57
Competent & Effective Government	Goal #3	Development Performance	Number of employees (FTE & PTE)	249	257	267	308
Competent & Effective Government	Goal #3	Development Performance	Number of terminations	64	62	60	50
Competent & Effective Government	Goal #3	Development Performance	HR staff trainings	0	0	1	1
<b>Total HR Services</b>				<b>1,122</b>	<b>1,140</b>	<b>1,034</b>	<b>1,146</b>

# POLICE DEPARTMENT



## DEPARTMENT DESCRIPTION

The Police Department is responsible for enforcing state criminal and traffic laws as well as city ordinances. The department also conducts criminal, fraud, narcotics, and crime scene investigations, and addresses community concerns. Additionally, in collaboration with the Lake County Sheriff's Office, the department provides 24-hour communication services to receive and dispatch both emergency (911) and non-emergency calls for service from the public and other law enforcement agencies. The department provides certified school crossing guards for the safety of children enroute to school. The Code Enforcement division provides education and prevention of code violations, responses to violations, and administers the hearing process and the Code Enforcement Board.

The Police department maintains all reporting requirements using local and State agency databases and ensures the transfer of reports to the State Attorney's Office and the Courts. The Department's mission includes the pursuit of excellence in providing professional, courteous, fair, and equitable law enforcement services; ensuring crime prevention; and to protect the rights of citizens, and visitors to the City of Eustis.

FUND: GENERAL FUND - 001



Function	Department	Summary
Public Safety	Police 521	Programs   Capital   Positions

Program	Title	Budget by Program	FTE Positions	PTE Positions
2100	Administration	\$ 260,533	1	-
2110	Uniform Patrol	6,052,628	40	-
2120	Criminal Investigation	122,573	1	-
2130	Communications	325,000	-	-
2150	Support Services	539,503	5	-
2160	School Crossing	23,431	-	3
2170	Code Enforcement	296,709	4	-
2180	Grants	17,000	-	-
<b>Department Total</b>		7,637,375	51	3

	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
<b>Summary by Category</b>						
Personnel Services	4,663,814	5,376,539	6,648,860	6,225,270	6,577,576	5.66%
Operating Expenses	642,849	730,625	764,142	867,787	1,059,799	22.13%
<b>Subtotal</b>	5,306,663	6,107,165	7,413,002	7,093,057	7,637,375	7.67%
<b>Capital Outlay</b>	39,420	23,416	-	261,841	-	-100.00%
<b>Department Total</b>	5,346,083	6,130,580	7,413,002	7,354,898	7,637,375	3.84%

<b>Authorized Personnel FTE</b>	<b>Actual FY 21-22</b>	<b>Actual FY 22-23</b>	<b>Adopted FY 23-24</b>	<b>Projected FY 23-24</b>	<b>Proposed FY 24-25</b>	<b>Included Vacancy FY 24-25</b>
Police Sergeant	6	6	5	5	5	-
Police Corporal	5	5	4	4	5	-
Senior Police Officer	12	12	8	8	8	-
Police Officer	10	10	19	19	19	2
Crime Scene Analyst	1	1	1	1	1	-
Communication Supervisor	-	-	1	1	-	-
Communication Officer	8	8	8	8	-	-
Police Support Coordinator	1	1	1	1	1	-
Accreditation & Grants Manager	1	1	-	-	-	-
Senior Staff Assistant	3	3	4	4	3	-
Code Enforcement Supervisor	-	-	1	1	1	-
Code Enforcement Officer I	-	-	1	1	2	-
Police Administration Supervisor	-	-	-	-	1	-
Police Chief	1	1	1	1	1	-
Police Captain	3	3	-	-	2	-
Police Lieutenant	-	-	3	3	1	-
Police Officer II	4	4	-	-	-	-
Police Cadet	-	-	5	5	-	-
Crime Analyst	-	-	1	1	1	-
<b>Total</b>	<b>55</b>	<b>55</b>	<b>63</b>	<b>63</b>	<b>51</b>	<b>2</b>

<b>Authorized Personnel PTE</b>	<b>Actual FY 21-22</b>	<b>Actual FY 22-23</b>	<b>Adopted FY 23-24</b>	<b>Projected FY 23-24</b>	<b>Proposed FY 24-25</b>	<b>Included Vacancy FY 24-25</b>
Communication Officer	-	-	3	3	-	-
Part-Time Crossing Guard	-	-	-	-	-	-
Crossing Guard	3	3	3	3	3	-
Police Officer	-	-	2	2	-	-
<b>Total</b>	<b>3</b>	<b>3</b>	<b>8</b>	<b>8</b>	<b>3</b>	<b>-</b>

FUND: GENERAL FUND - 001



Function	Department	Program
Public Safety	Police 521	Administration 2100

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
521-10-12	Regular Salaries & Wages	115,194	122,195	125,941	125,941	133,237
521-10-15	Special Pay	-	-	2,000	2,000	-
521-10-16	Christmas Bonus	100	-	100	100	100
521-10-21	FICA Taxes	8,181	9,557	9,796	9,796	10,200
521-10-23	Life & Health Insurance	10,340	11,418	12,190	12,190	13,763
521-10-26	Police Retirement	48,299	51,508	61,780	61,780	64,633
	<b>Subtotal</b>	<b>182,114</b>	<b>194,679</b>	<b>211,807</b>	<b>211,807</b>	<b>221,933</b>
<b>OPERATING</b>						
521-30-31	Professional Services	5,037	3,187	5,600	3,100	5,600
521-30-40	Travel & Per Diem	3,371	3,768	4,000	9,000	4,000
521-30-48	Promotional Activities	4,441	7,976	6,000	6,000	6,000
521-30-52	Operating Supplies	2,812	2,950	3,000	3,000	3,000
521-30-54	Books, Pub, Subscriptions	1,998	1,128	2,000	755	2,000
521-30-55	Employee Study Expense	16,436	15,899	18,000	26,206	18,000
	<b>Subtotal</b>	<b>34,095</b>	<b>34,908</b>	<b>38,600</b>	<b>48,061</b>	<b>38,600</b>
<b>PROGRAM TOTAL</b>		<b>216,209</b>	<b>229,587</b>	<b>250,407</b>	<b>259,868</b>	<b>260,533</b>

FUND: GENERAL FUND - 001



Function	Department	Program
Public Safety	Police 521	Uniform Patrol 2110

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
521-10-12	Regular Salaries & Wages	1,930,253	1,994,042	2,486,927	2,486,927	2,711,434
521-10-13	Other Salaries & Wages	32,966	96,103	119,174	119,174	181,358
521-10-14	Overtime	259,584	316,154	250,000	250,000	323,512
521-10-16	Christmas Bonus	3,600	-	4,400	4,400	4,600
521-10-17	In-Service Training	-	-	-	-	18,486
521-10-21	FICA Taxes	22,036	194,912	218,829	218,829	247,813
521-10-23	Life & Health Insurance	382,580	423,418	536,360	496,360	578,025
521-10-24	General Employee Retirement	-	4,553	2,787	387	-
521-10-26	Police Retirement	933,020	993,988	1,340,755	1,340,755	1,496,353
	<b>Subtotal</b>	<b>3,564,039</b>	<b>4,023,170</b>	<b>4,959,232</b>	<b>4,916,832</b>	<b>5,561,582</b>
<b>OPERATING</b>						
521-30-31	Professional Services	1,010	972	1,046	585	1,046
513-30-34	Other Contractual Services	-	5,000	-	-	-
521-30-44	Rental & Leases	-	-	-	-	7,000
521-30-46	Repair & Maintenance	7,984	7,938	8,000	8,000	8,000
521-30-52	Operating Supplies	339,435	390,585	341,005	366,369	400,000
521-30-56	Vehicle Repair & Maintenance	54,914	55,122	65,000	81,600	75,000
	<b>Subtotal</b>	<b>403,343</b>	<b>459,617</b>	<b>415,051</b>	<b>456,554</b>	<b>491,046</b>
<b>CAPITAL OUTLAY</b>						
521-60-64	Machinery & Equipment	-	-	-	204,478	-
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>204,478</b>	<b>-</b>
<b>PROGRAM TOTAL</b>		<b>3,967,382</b>	<b>4,482,786</b>	<b>5,374,283</b>	<b>5,577,863</b>	<b>6,052,628</b>



FUND: GENERAL FUND - 001



Function	Department	Program
Public Safety	Police 521	Criminal Investigation 2120

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
521-10-12	Regular Salaries & Wages	61,640	65,097	67,789	67,789	71,127
521-10-14	Overtime	2,138	1,651	4,000	4,000	4,000
521-10-16	Christmas Bonus	100	-	100	100	100
521-10-21	FICA Taxes	(5,139)	4,855	5,508	5,508	5,755
521-10-23	Life & Health Insurance	10,340	11,418	12,190	12,190	13,763
521-10-24	General Employee Retirement	4,947	3,989	4,308	4,308	4,508
	<b>Subtotal</b>	<b>74,026</b>	<b>87,011</b>	<b>93,895</b>	<b>93,895</b>	<b>99,253</b>
<b>OPERATING</b>						
521-30-31	Professional Services	-	497	-	-	-
521-10-31	Travel & Per Diem	690	-	1,000	1,000	1,000
521-10-49	Other Current Charges	2,354	6,568	6,800	3,600	6,800
521-10-52	Operating Supplies	14,471	17,724	15,520	15,520	15,520
	<b>Subtotal</b>	<b>17,515</b>	<b>24,789</b>	<b>23,320</b>	<b>20,120</b>	<b>23,320</b>
<b>PROGRAM TOTAL</b>		<b>91,541</b>	<b>111,800</b>	<b>117,215</b>	<b>114,015</b>	<b>122,573</b>

FUND: GENERAL FUND - 001



Function	Department	Program
Public Safety	Police 521	Communications 2130

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
521-10-12	Regular Salaries & Wages	305,624	324,617	391,853	305,946	-
521-10-13	Other Salaries & Wages	51,449	41,132	173,325	15,149	-
521-10-14	Overtime	81,050	74,531	70,000	30,319	-
521-10-16	Christmas Bonus	1,100	-	1,200	1,100	-
521-10-21	FICA Taxes	14,459	31,862	44,304	14,617	-
521-10-23	Life & Health Insurance	79,900	94,199	109,710	40,707	-
521-10-24	General Employee Retirement	18,845	23,951	27,712	8,875	-
	<b>Subtotal</b>	<b>552,427</b>	<b>590,290</b>	<b>818,104</b>	<b>416,714</b>	<b>-</b>
<b>OPERATING</b>						
521-30-34	Other Contractual Services	-	-	-	168,939	325,000
521-30-40	Travel & Per Diem	6,520	5,866	2,000	313	-
521-30-41	Communication Services	-	39,009	59,338	6,793	-
521-30-46	Repair & Maintenance	75,825	34,725	38,100	4,738	-
521-30-52	Operating Supplies	1,750	1,767	1,920	106	-
	<b>Subtotal</b>	<b>84,095</b>	<b>81,367</b>	<b>101,358</b>	<b>180,889</b>	<b>325,000</b>
<b>PROGRAM TOTAL</b>		<b>636,522</b>	<b>671,657</b>	<b>919,462</b>	<b>597,602</b>	<b>325,000</b>

FUND: GENERAL FUND - 001



Function	Department	Program
Public Safety	Police 521	Support Services 2150

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
521-10-12	Regular Salaries & Wages	211,033	200,986	244,002	244,002	271,262
521-10-14	Overtime	2,585	6,871	7,500	11,500	14,500
521-10-16	Christmas Bonus	500	-	500	500	500
521-10-21	FICA Taxes	1,286	14,127	18,743	18,743	21,899
521-10-23	Life & Health Insurance	49,820	50,430	60,950	60,950	68,813
521-10-24	General Employee Retirement	12,937	12,542	14,671	14,671	17,146
	<b>Subtotal</b>	<b>278,161</b>	<b>284,955</b>	<b>346,366</b>	<b>350,366</b>	<b>394,120</b>
<b>OPERATING</b>						
521-30-41	Communication Services	52,531	49,927	62,500	64,307	62,500
521-30-42	Transportation & Postage	1,251	727	2,000	2,000	2,000
521-30-43	Utility Services	14,295	30,330	43,520	43,520	43,520
521-30-44	Rental & Leases	10,664	8,782	10,858	12,078	10,858
521-30-46	Repair & Maintenance	18,670	22,478	22,485	19,505	19,505
521-30-47	Printing & Binding	139	404	500	500	500
521-30-51	Office Supplies	3,294	1,541	3,500	3,500	3,500
521-30-52	Operating Supplies	2,957	2,627	5,000	5,000	3,000
	<b>Subtotal</b>	<b>103,801</b>	<b>116,817</b>	<b>150,363</b>	<b>150,410</b>	<b>145,383</b>
	<b>PROGRAM TOTAL</b>	<b>381,962</b>	<b>401,772</b>	<b>496,729</b>	<b>500,776</b>	<b>539,503</b>

FUND: GENERAL FUND - 001



Function	Department	Program
Public Safety	Police 521	School Crossing 2160

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
521-10-13	Other Salaries & Wages	11,768	15,838	20,444	20,444	21,465
521-10-16	Christmas Bonus	300	-	300	300	300
521-10-21	FICA Taxes	979	1,195	1,587	1,587	1,665
521-10-	General Employee Retirement	-	19	-	-	-
	<b>Subtotal</b>	<b>13,047</b>	<b>17,051</b>	<b>22,331</b>	<b>22,331</b>	<b>23,431</b>
<b>PROGRAM TOTAL</b>		<b>13,047</b>	<b>17,051</b>	<b>22,331</b>	<b>22,331</b>	<b>23,431</b>

FUND: GENERAL FUND - 001



Function	Department	Program
Public Safety	Police 521	Code Enforcement 2170

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
521-10-12	Regular Salaries & Wages	-	128,330	140,986	140,986	192,641
521-10-14	Overtime	-	1,718	-	2,500	2,500
521-10-16	Christmas Bonus	-	-	300	300	400
521-10-21	FICA Taxes	-	9,458	10,809	10,809	14,959
521-10-23	Life & Health Insurance	-	32,351	36,570	43,770	55,050
521-10-24	General Employee Retirement	-	7,526	8,460	8,460	11,708
	<b>Subtotal</b>	-	179,383	197,125	206,825	277,259
<b>OPERATING</b>						
521-30-31	Professional Services	-	4,294	10,000	7,000	10,000
521-30-40	Travel & Per Diem	-	920	1,000	-	1,000
521-30-41	Communication Services	-	734	750	750	750
521-30-42	Transportation & Postage	-	1,619	800	1,500	1,800
521-30-51	Office Supplies	-	215	500	500	500
521-30-52	Operating Supplies	-	1,237	1,300	1,300	1,300
521-30-54	Books, Pub, Subscriptions	-	150	100	100	100
521-30-55	Employee Study Expense	-	565	600	600	600
521-30-56	Vehicle Repair & Maintenance	-	3,396	3,400	4	3,400
	<b>Subtotal</b>	-	13,128	18,450	11,754	19,450
<b>CAPITAL OUTLAY</b>						
	Machinery & Equipment	-	-	-	42,000	-
	<b>Subtotal</b>	-	-	-	42,000	-
<b>PROGRAM TOTAL</b>		-	192,511	215,575	260,579	296,709

FUND: GENERAL FUND - 001



Function	Department	Program
Public Safety	Police	Grants
	521	2180

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
521-10-14	Overtime	-	-	-	6,500	-
	<b>Subtotal</b>	-	-	-	6,500	-
<b>OPERATING</b>						
521-10-34	Other Contractual Services	-	-	17,000	-	17,000
	<b>Subtotal</b>	-	-	17,000	-	17,000
<b>CAPITAL OUTLAY</b>						
521-60-29	Byrne 2021 Bicycle Towing	4,198	-	-	-	-
521-60-58	FDLE CESF Lake 1-C9-016 COVID	35,222	-	-	-	-
521-60-03	Byrne JAGD-7078 Gas Mask	-	-	-	7,390	-
521-60-04	Byrne JAGD-7075 Gas Mask	-	-	-	4,473	-
521-60-60	FDOT Speed Enforcement	-	-	-	3,500	-
521-60-24	Starchase System 2020MUBX006	-	15,379	-	-	-
521-60-25	Byrne JACG-8c015 Rifle Shield	-	3,810	-	-	-
521-60-56	AR-15 Rebuild 8C090	-	4,227	-	-	-
	<b>Subtotal</b>	39,420	23,416	-	15,363	-
<b>PROGRAM TOTAL</b>		<b>39,420</b>	<b>23,416</b>	<b>17,000</b>	<b>21,863</b>	<b>17,000</b>

## **Police Department Priorities, Strategies, Goals & Objectives**

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

1. *Achieving Accreditation Excellence:* The Police Department has earned prestigious accreditation from the Florida Commission on Law Enforcement. This significant accomplishment not only enhances the Department's professionalism but also underscores its commitment to excellence.
2. *Strategic Plan Alignment:* In harmony with the City's Strategic Plan, the Police Department's efforts resonate particularly with the Safe Community and Goal #1's aspiration for an inviting and livable city.
3. *Enhanced Public Service:* Complementing Goal #3's focus on quality and cost-effective public service, the Police Department's aims echo the broader mission by ensuring safety and fostering a positive community experience.
4. *Response Time Improvement:* The Police department remains dedicated to consistently enhancing the average response time. Presently the average non-emergency response calls time is standing at 5 minutes and 23 seconds, and the emergency call at 4 minutes 47 seconds. The focus aligns with the average Lake County benchmark of 5 minutes 18 seconds for non-emergency calls, and 4 minutes 43 seconds for emergency calls, reflecting the Police department commitment to achieving more efficient emergency response times. According to the Police Department incident statistics, and Lake County Sheriff's Office Communication Center PSAP system (Public Safety Answering Point) requirements, the average response time is based on average call process time, average turnout time and average travel time.
5. *Community Engagement:* A core Departmental objective is to foster greater visibility, positive interactions, and improved communication within the community. Objectives align with Goal #3's public service enhancement and contribute to bolstering community trust and cooperation
6. *Collaborative SWAT Endeavors:* The Eustis Police Department SWAT team's collaborative efforts with other Lake County cities and law enforcement entities underscore a regional commitment to safety and efficient response.
7. *Code Enforcement Commitment:* Building on FY 2023-24's Code Enforcement reorganization, the Department sets its sights on achieving a commendable 90% voluntary code enforcement compliance rate.
8. *Focus on Community Needs:* The Police Department's initiatives are firmly rooted in benefiting the residents and creating a safer, more appealing living environment.
9. *Cost Reduction:* Aligning with Goal #3's ethos, these initiatives have the potential to reduce costs associated with criminal activities, contributing to the city's financial well-being.
10. *Comprehensive Approach:* Overall, the Police Department's actions are intricately linked with various aspects of the City's strategic goals, promoting safety, community well-being, financial prudence, and a sense of shared responsibility.

## **Police Department Services Outcome: Results and Accomplishments**

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

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

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



- *Use of Data and Analytics:* Data-driven decision-making is crucial for a successful Police Department. The outcome includes the effective use of data and analytics to identify crime trends, allocate resources, and inform strategic planning. An additional data analyst position was successfully filled in FY 2024.

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

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

### Police Department's Key Performance Indicators (KPIs)

Strategic Plan Priority	Strategic Plan Goal	Measures Type	Program Performance	Actual FY 2021-22	Actual FY 2022-23	Estimated FY 2023-24	Projected FY 2024-25
Safe Community 220 41,495 5 min 52 sec 4 min 40 sec 511	Goal #3	Efficiency Development	Community Related Adult & Youth Events (hours)	220	226	226	230
	Goal #3	Performance Development	Service 911 Calls	41,495	40,986	41,200	41,500
	Goal #4	Performance Development	Actual Average Response Time Non-Emergency Calls	5 min 52 sec	5 min 52 sec	5 min 23 sec	5 min 20 sec
	Goal #5	Performance Development	Actual Average Response Time Emergency 911 Calls	4 min 40 sec	4 min 40 sec	4 min 47 sec	4 min 45 sec
	Goal #3	Outcome	Number of Arrests	511	649	530	540
				<b>42,226</b>	<b>41,861</b>	<b>41,956</b>	<b>42,270</b>
42,226 4,600 1,120 758 405	Goal #3	Outcome	Code Enforcement Inspections Conducted	4,600	4,600	4,620	4,650
	Goal #3	Outcome	Code Violations Cases	1,120	1,120	1,119	1,120
	Goal #3	Outcome	Courtesy Notices	758	758	690	700
	Goal #3	Outcome	Violation Notices	405	405	390	400
				<b>6,883</b>	<b>6,883</b>	<b>6,819</b>	<b>6,870</b>

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

# FIRE DEPARTMENT



## DEPARTMENT DESCRIPTION

The Fire Department exists to protect the lives and property of residents and visitors in the City of Eustis. The Department provides 24-hour availability in responding to calls for service for fire suppression relating to structures, vehicles, and wildland (brush) fires. In addition, the Department provides 24-hour response to all emergency and non-emergency medical calls for service within the City, including all traffic crashes with injury.

The Fire Department is also responsible for reviewing building site and fire suppression plans in accordance with State Law and City Ordinance and conducting annual fire inspections of businesses within the City. Typically, the Department responds to approximately 4,500 calls for service per year and maintains an ISO rating of 2.

FUND: GENERAL FUND - 001



Function	Department	Summary
Public Safety	Fire 522	Programs   Capital   Positions

Program	Title	Budget by Program	Part-Time Positions	Part-Time Positions
2200	Administration	\$ 741,646	4	-
2210	Prevention	176,936	2	-
2220	Suppression	3,641,900	26	2
<b>Department Total</b>		<b>\$ 4,560,482</b>	<b>32</b>	<b>2</b>

**Capital Request**

2220	Tower Replacement Equipment	60,000
2220	Fire Boat Lights	10,000
2220	Small Equipment	12,000
2220	Fire Station Equipment	23,250
<b>Total</b>		<b>\$ 105,250</b>

	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
<b>Summary by Category</b>						
Personnel Services	2,869,403	3,444,256	3,869,428	3,869,428	3,987,232	3.04%
Operating Expenses	300,647	327,742	405,800	410,800	468,000	13.92%
<b>Subtotal</b>	<b>3,170,050</b>	<b>3,771,998</b>	<b>4,275,228</b>	<b>4,280,228</b>	<b>4,455,232</b>	<b>4.09%</b>
<b>Capital Outlay</b>	<b>1,365,634</b>	<b>6,804</b>	<b>22,000</b>	<b>22,000</b>	<b>105,250</b>	<b>378.41%</b>
<b>Department Total</b>	<b>4,535,684</b>	<b>3,778,802</b>	<b>4,297,228</b>	<b>4,302,228</b>	<b>4,560,482</b>	<b>6.00%</b>

<b>Authorized Personnel PTE</b>	<b>Actual FY 21-22</b>	<b>Actual FY 22-23</b>	<b>Adopted FY 23-24</b>	<b>Projected FY 23-24</b>	<b>Proposed FY 24-25</b>	<b>Included Vacancy FY 24-25</b>
Fire Inspector	2	1	1	1	1	-
Senior Fire Inspector	-	1	1	1	1	-
Fire Lieutenant Paramedic	-	3	5	5	4	-
Fire Lieutenant /EMT	-	2	2	2	-	-
Fire Lieutenant /Sr. Engineer Paramedic	-	1	-	-	-	-
Firefighter /EMT	-	3	9	9	-	-
Firefighter /Engineer/EMT	-	1	-	-	-	-
Firefighter /Engineer Paramedic	5	7	-	-	4	-
Firefighter /Paramedic	4	6	3	3	2	-
Firefighter /Paramedic /EMT	-	1	-	-	-	-
Senior Engineer /Paramedic	4	3	3	3	3	-
Fire Chief	1	1	1	1	1	-
Deputy Fire Chief	1	1	1	1	1	-
Fire Support Coordinator	1	1	1	1	1	-
Fire Lieutenant	6	-	-	-	2	-
Firefighter	7	-	1	1	10	2
Firefighter/Engineer	1	-	-	-	1	-
Training Captain	-	-	1	1	1	-
Firefighter /Engineer /Paramedic	-	-	5	5	-	-
<b>Total</b>	<b>32</b>	<b>32</b>	<b>34</b>	<b>34</b>	<b>32</b>	<b>2</b>

FUND: GENERAL FUND - 001



Function	Department	Program
Public Safety	Fire 522	Administration 2200

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
522-10-12	Regular Salaries & Wages	225,603	281,483	351,378	351,378	371,464
522-10-15	Special Pay	-	-	600	600	3,240
522-10-16	Christmas Bonus	300	-	500	500	400
522-10-21	FICA Taxes	(4,762)	21,998	26,965	26,965	28,695
522-10-23	Life & Health Insurance	31,020	34,254	51,808	51,808	55,050
522-10-24	General Employee Retirement	3,651	2,821	3,075	3,075	3,288
522-10-26	Fire Pension	40,025	41,739	102,878	102,878	103,008
	<b>Subtotal</b>	<b>295,837</b>	<b>382,296</b>	<b>537,204</b>	<b>537,204</b>	<b>565,146</b>
<b>OPERATING</b>						
522-30-31	Professional Services	10,458	15,000	18,000	18,000	18,000
522-30-34	Other Contractual Services	11,883	13,560	14,500	14,500	20,000
522-30-40	Travel & Per Diem	3,926	8,499	9,000	9,000	9,000
522-30-41	Communication Services	13,145	18,655	20,000	20,000	21,200
522-30-42	Transportation & Postage	1,258	523	1,000	1,000	1,000
522-30-43	Utilities	24,491	20,722	20,500	20,500	20,500
522-30-46	Repair & Maintenance	8,006	8,837	20,000	20,000	23,000
522-30-51	Office Supplies	980	966	2,300	2,300	2,300
522-30-52	Operating Supplies	24,100	33,202	18,000	18,000	18,000
522-30-54	Books, Pub, Subscriptions	1,842	1,724	5,000	5,000	5,500
522-30-55	Employee Study Expense	18,767	19,440	32,000	32,000	38,000
	<b>Subtotal</b>	<b>118,856</b>	<b>141,129</b>	<b>160,300</b>	<b>160,300</b>	<b>176,500</b>
<b>CAPITAL OUTLAY</b>						
513-60-64	Machinery & Equipment	-	6,804	-	-	-
	<b>Subtotal</b>	<b>-</b>	<b>6,804</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PROGRAM TOTAL</b>		<b>414,693</b>	<b>530,228</b>	<b>697,504</b>	<b>697,504</b>	<b>741,646</b>

FUND: GENERAL FUND - 001



Function	Department	Program
Public Safety	Fire	Prevention
	522	2210

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
522-10-12	Regular Salaries & Wages	90,750	51,555	103,133	103,133	111,339
522-10-14	Overtime	793	1,538	1,020	1,020	1,020
522-10-16	Christmas Bonus	200	-	200	200	200
522-10-21	FICA Taxes	4,206	3,989	7,983	7,983	8,611
522-10-23	Life & Health Insurance	19,740	11,418	24,380	24,380	27,525
522-10-24	General Employee Retirement	5,711	3,164	6,250	6,250	6,742
	<b>Subtotal</b>	<b>121,400</b>	<b>71,664</b>	<b>142,966</b>	<b>142,966</b>	<b>155,436</b>
<b>OPERATING</b>						
522-30-52	Employee Study Expense	11,674	10,290	12,500	12,500	17,500
522-30-56	Vehicle Repairs & Maintenance	1,831	3,283	2,000	2,000	4,000
	<b>Subtotal</b>	<b>13,505</b>	<b>13,573</b>	<b>14,500</b>	<b>14,500</b>	<b>21,500</b>
<b>PROGRAM TOTAL</b>		<b>134,905</b>	<b>85,238</b>	<b>157,466</b>	<b>157,466</b>	<b>176,936</b>

FUND: GENERAL FUND - 001



Function	Department	Program
Public Safety	Fire 522	Suppression 2220

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
522-10-12	Regular Salaries & Wages	1,385,307	1,577,405	1,747,841	1,747,841	1,811,883
522-10-13	Other Salaries & Wages	-	-	10,500	10,500	-
522-10-14	Overtime	203,472	246,030	240,200	240,200	240,000
522-10-15	Special Pay	-	-	-	-	6,240
522-10-16	Christmas Bonus	2,100	-	2,800	2,800	2,800
522-10-21	FICA Taxes	27,813	137,708	153,103	153,103	157,661
522-10-23	Life & Health Insurance	237,820	298,323	341,320	341,320	385,350
522-10-26	Fire Retirement	595,654	730,830	693,494	693,494	662,716
	<b>Subtotal</b>	<b>2,452,166</b>	<b>2,990,296</b>	<b>3,189,258</b>	<b>3,189,258</b>	<b>3,266,650</b>
<b>OPERATING</b>						
522-30-34	Other Contractual Services	20,884	14,000	26,000	26,000	34,000
522-30-46	Repair & Maintenance	-	-	35,000	35,000	35,000
522-30-52	Operating Supplies	123,462	108,140	150,000	135,000	160,000
522-30-56	Vehicle Repair & Maintenance	23,940	50,899	20,000	40,000	41,000
	<b>Subtotal</b>	<b>168,286</b>	<b>173,040</b>	<b>231,000</b>	<b>236,000</b>	<b>270,000</b>
<b>CAPITAL OUTLAY</b>						
512-60-64	Machinery & Equipment	1,365,634	-	22,000	22,000	105,250
	<b>Subtotal</b>	<b>1,365,634</b>	<b>-</b>	<b>22,000</b>	<b>22,000</b>	<b>105,250</b>
<b>PROGRAM TOTAL</b>		<b>3,986,086</b>	<b>3,163,336</b>	<b>3,442,258</b>	<b>3,447,258</b>	<b>3,641,900</b>

## **Fire Department Priorities, Strategies, Goals & Objectives**

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

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

## **Fire Department Services Outcome: Results and Accomplishments**

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

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

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



- *Training and Professional Development:* The annual review examines the training programs and professional development opportunities offered to firefighters. In FY 2024 the Fire Department had 6,544.98 hours of total training. Success is demonstrated by a well-trained and certified team capable of handling a wide range of emergencies. Recommendations for ongoing training and skill enhancement may also be included.
- *Equipment and Apparatus Maintenance:* The Fire Department's equipment and apparatus, such as fire trucks and rescue vehicles, are critical for effective emergency response. A successful review outcome shows that equipment is well-maintained, regularly inspected, and in good working condition, ensuring readiness for emergencies.
- *Budget Management:* Financial stability and responsible budget management are essential. A successful outcome confirms that the Fire Department operates within its budget, allocates resources efficiently, and demonstrates fiscal responsibility. Any cost-saving measures or financial planning recommendations are also highlighted.
- *Community Engagement:* Successful Fire Departments actively engage with the community through public education, outreach programs, and fire prevention efforts. A positive outcome includes evidence of community involvement, such as fire safety workshops, school visits, and public awareness campaigns.
- *Safety and Occupational Health:* Occupational safety is a top priority. A successful review outcome indicates that the department prioritizes firefighter safety, follows best practices for occupational health, and has a low rate of workplace injuries or incidents.
- *Compliance with Regulations:* Fire Departments must adhere to various local, state, and federal regulations. A successful outcome confirms that the department complies with all relevant regulations and standards, including those related to building inspections, fire codes, and hazardous materials handling.
- *Response to Special Events and Disasters:* The review assesses the department's ability to respond to special events and major disasters, such as hurricanes, wildfires, or large-scale accidents. The emergency management response to the major Hurricane Ian, in October 2022 was outstanding. Success is demonstrated by effective coordination and response during the incident.
- *Performance Metrics and Data Analysis:* Data-driven decision-making is essential. A successful review outcome includes the use of performance metrics and data analysis to measure and improve the department's effectiveness.
- *Community Trust and Satisfaction:* High levels of community trust and satisfaction are indicators of a successful Fire Department. Positive feedback from community members is considered a valuable part of the review process.

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

- *Response Time:* To improve an actual average response time according to the average Insurance Service Office requirements benchmark of 5 minutes and 33 seconds.
- *Community Engagement:* To document community response for accountability, transparency, benchmarking and performance measurement.
- *Long-Term KPIs:* The Department needs to set milestones and performance indicators that reflect their contributions to the city's long-term vision.

## Fire Department's Key Performance Indicators (KPIs)

Strategic Plan Priority	Strategic Plan Goal	Measures Type	Program Performance	Actual FY 2021-22	Actual FY 2022-23	Estimated FY 2023-24	Projected FY 2024-25
Safe Community	Goal #3	Development Performance	Emergency Fire Calls	1,167	1,355	1,423	1,493
Safe Community	Goal #3	Development Performance	Medical Calls	2,715	3,001	3,151	3,308
Safe Community	Goal #4	Development Performance	Actual Average Response Time	6 min 13 sec	6 min 16 sec	6 min 13 sec	5 min 30 sec
Safe Community	Goal #3	Outcome	Fire Inspections Completed	1,759	937	1,030	1,500
Safe Community	Goal #3	Outcome	Mutual Aid Given	291	905	995	1,945
Safe Community	Goal #3	Efficiency	Mutual Aid Received	1,936	2,454	2,454	2,100
<b>Total Fire Department Services</b>				<b>7,868</b>	<b>8,652</b>	<b>9,053</b>	<b>10,346</b>

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



## PUBLIC WORKS



### DEPARTMENT DESCRIPTION

The Public Works Department is responsible for the maintenance and functioning of the City's infrastructure and assets for the safety and quality of life of residents and visitors. On the General Fund side, the Department handles the maintenance of City facilities and custodial vehicles, upkeep of parks and open spaces, and administration of the cemetery. On the Streets side, the Department manages public land, easements, street lighting and control, street maintenance, construction, tree management, and landscaping.

On the Stormwater side, the Department handles maintenance of all City storm and drainage infrastructure including inlets, swales, ponds, and pipes. And on the Utility side, the Department handles administration, drafting, engineering, and project management in support of Water & Sewer enterprises.

FUND: GENERAL FUND - 001



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

Program	Title	Budget by Program	FTE Positions	PTE Positions
4900	Garage Maintenance	\$ 305,054	3	-
4910	Building Maintenance	382,263	4	-
4920	Cemetery	212,474	2	-
4930	Park Maintenance	832,391	4	-
4940	Custodial Services	186,718	3	-
8600	Projects	-	-	-
<b>Department Total</b>		<b>\$ 1,918,899</b>	<b>16</b>	<b>-</b>

**Capital Request**

4900	Garage Lift	\$ 20,000.00
4910	Laptop & Monitors	1,500
4920	Cemetery Tractor	40,000
4930	Fertilizing City Parks	25,000
4930	Replanting Within The City	25,000
4930	America In Bloom Projects	20,000
<b>Total</b>		<b>\$ 131,500</b>

Summary by Category	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
Personnel Services	608,560	729,364	959,303	959,323	1,111,403	15.85%
Operating Expenses	421,892	502,914	628,178	638,894	675,996	5.81%
<b>Subtotal</b>	<b>1,030,452</b>	<b>1,232,278</b>	<b>1,587,481</b>	<b>1,598,217</b>	<b>1,787,399</b>	<b>11.84%</b>
<b>Capital Outlay</b>	<b>12,895</b>	<b>-</b>	<b>34,670</b>	<b>36,115</b>	<b>131,500</b>	<b>264.11%</b>
<b>Department Total</b>	<b>1,043,347</b>	<b>1,232,278</b>	<b>1,622,151</b>	<b>1,634,332</b>	<b>1,918,899</b>	<b>17.41%</b>

<b>Authorized Personnel FTE</b>	<b>Actual FY 21-22</b>	<b>Actual FY 22-23</b>	<b>Adopted FY 23-24</b>	<b>Projected FY 23-24</b>	<b>Proposed FY 24-25</b>	<b>Included Vacancy FY 24-25</b>
Mechanic III	1	1	-	-	-	-
Mechanic II	-	1	1	1	1	-
Building Craftworker	2	3	3	4	3	-
Building Maintenance Supervisor	1	1	-	1	-	-
Sexton	1	1	1	1	1	-
Assistant Sexton	1	1	1	1	1	-
Property Maintenance Supervisor	1	1	1	1	-	-
Maintenance Worker I	1	1	2	2	2	-
Maintenance Worker II	1	1	-	1	-	-
Custodian	2	2	2	2	2	-
Mechanic I	1	-	1	1	1	-
PW Supervisor	-	-	1	1	-	-
PW Maintenance Foreman	-	-	1	1	1	-
Land Superintendent	-	-	1	1	1	-
PW Foreman	-	-	1	1	-	-
Mechanic Supervisor	-	-	-	-	1	-
Building Crew Chief	-	-	-	-	1	-
Maintenance Crew Chief	-	-	-	-	1	-
<b>Total</b>	12	13	16	19	16	-

FUND: GENERAL FUND - 001



Function	Department	Program
Public Works	Public Works 541	Garage Maintenance 4900

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
541-10-12	Regular Salaries & Wages	92,794	97,271	140,507	140,507	151,356
541-10-14	Overtime	5,066	5,504	10,000	10,000	7,000
541-10-16	Christmas Bonus	200	-	300	300	300
541-10-21	FICA Taxes	5,038	7,531	11,530	11,530	12,137
541-10-23	Life & Health Insurance	20,680	22,836	48,760	48,760	41,288
541-10-24	General Employee Retirement	6,097	5,857	9,031	9,031	9,501
	<b>Subtotal</b>	<b>129,875</b>	<b>138,999</b>	<b>220,128</b>	<b>220,128</b>	<b>221,582</b>
<b>OPERATING</b>						
541-30-34	Other Contractual Services	220	-	1,450	-	1,450
541-30-41	Communication Services	903	864	1,050	1,050	1,050
541-30-43	Utilities	5,522	6,349	6,100	6,100	6,100
541-30-46	Repair & Maintenance	603	578	1,723	1,723	15,000
541-30-51	Office Supplies	65	-	-	-	-
541-30-52	Operating Supplies	33,343	30,753	28,321	29,721	33,422
541-30-54	Books, Pub, Subscriptions	195	201	165	215	250
541-30-55	Employee Study Expense	-	140	1,200	-	1,200
541-30-56	Vehicle Repair & Maintenance	2,389	3,516	5,000	6,200	5,000
	<b>Subtotal</b>	<b>43,240</b>	<b>42,402</b>	<b>45,009</b>	<b>45,009</b>	<b>63,472</b>
<b>CAPITAL OUTLAY</b>						
541-60-64	Machinery & Equipment	-	-	-	-	20,000
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>
<b>PROGRAM TOTAL</b>		<b>173,115</b>	<b>181,400</b>	<b>265,137</b>	<b>265,137</b>	<b>305,054</b>



FUND: GENERAL FUND - 001



Function	Department	Program
Public Works	Public Works 517	Building Maintenance 4910

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
517-10-12	Regular Salaries & Wages	78,933	121,111	158,598	158,598	170,527
517-10-13	Other Salary & Wages	7,896	-	-	-	-
517-10-14	Overtime	4,409	8,514	12,000	12,000	12,000
517-10-16	Christmas Bonus	300	-	400	400	400
517-10-21	FICA Taxes	5,236	9,822	13,082	13,082	13,994
517-10-23	Life & Health Insurance	20,680	36,157	48,760	48,760	55,050
517-10-24	General Employee Retirement	4,876	8,114	10,236	10,236	10,952
	<b>Subtotal</b>	<b>122,330</b>	<b>183,718</b>	<b>243,076</b>	<b>243,076</b>	<b>262,923</b>
<b>OPERATING</b>						
517-30-34	Other Contractual Services	14,124	13,539	30,000	38,557	30,000
517-30-41	Communication Services	1,433	1,754	1,440	1,440	1,440
517-30-43	Utilities	3,126	4,941	7,000	7,000	7,000
517-30-46	Repair & Maintenance	27,882	36,847	47,000	43,159	47,000
517-30-47	Demolitions & Cleanup	6,982	-	-	-	-
517-30-51	Office Supplies	56	-	-	-	-
517-30-52	Operating Supplies	17,619	33,479	25,000	29,000	25,000
517-30-55	Employee Study Expense	-	210	2,400	2,400	2,400
517-30-56	Vehicle Repair & Maintenance	3,161	4,401	3,500	3,500	5,000
	<b>Subtotal</b>	<b>74,383</b>	<b>95,170</b>	<b>116,340</b>	<b>125,056</b>	<b>117,840</b>
<b>CAPITAL OUTLAY</b>						
517-60-64	Machinery & Equipment	-	-	16,670	18,115	1,500
517-60-95	SBITA	-	-	-	-	-
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>16,670</b>	<b>18,115</b>	<b>1,500</b>
<b>PROGRAM TOTAL</b>		<b>196,713</b>	<b>278,888</b>	<b>376,086</b>	<b>386,247</b>	<b>382,263</b>



FUND: GENERAL FUND - 001



Function	Department	Program
Public Works	Public Works 517	Cemetery Maintenance 4920

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
517-10-12	Regular Salaries & Wages	76,443	74,793	81,496	81,496	87,571
517-10-14	Overtime	2,672	1,784	3,000	3,000	3,000
517-10-16	Christmas Bonus	200	-	200	200	200
517-10-21	FICA Taxes	3,623	5,582	6,480	6,480	6,944
517-10-23	Life & Health Insurance	21,620	22,836	24,380	24,380	27,525
517-10-24	General Employee Retirement	4,942	4,578	5,070	5,070	5,434
	<b>Subtotal</b>	<b>109,500</b>	<b>109,573</b>	<b>120,626</b>	<b>120,626</b>	<b>130,674</b>
<b>OPERATING</b>						
517-30-41	Communication Services	1,694	1,324	1,750	1,750	1,750
517-30-43	Utilities	4,474	14,300	10,000	10,000	10,000
517-30-46	Repair & Maintenance	5,320	7,968	14,000	14,000	14,000
517-30-49	Other Current Charges	-	448	-	-	-
517-30-52	Operating Supplies	745	9,307	1,000	1,000	1,000
517-30-54	Books, Pub, Subscriptions	11,701	-	10,000	10,000	10,000
517-30-55	Employee Study Expense	-	140	2,800	2,800	2,800
517-30-56	Vehicle Repair & Maintenance	1,357	318	1,950	1,950	1,950
517-30-58	Nich Engraving	-	-	300	300	300
	<b>Subtotal</b>	<b>25,291</b>	<b>33,805</b>	<b>41,800</b>	<b>41,800</b>	<b>41,800</b>
<b>CAPITAL OUTLAY</b>						
517-60-64	Machinery & Equipment	-	-	18,000	18,000	40,000
517-60-95	SBITA	-	-	-	-	-
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>18,000</b>	<b>18,000</b>	<b>40,000</b>
<b>PROGRAM TOTAL</b>		<b>134,791</b>	<b>143,378</b>	<b>180,426</b>	<b>180,426</b>	<b>212,474</b>

FUND: GENERAL FUND - 001



Function	Department	Program
Public Works	Public Works	Park Maintenance
	517	4930

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
517-10-12	Regular Salaries & Wages	111,675	121,634	144,566	144,566	214,869
517-10-14	Overtime	1,267	2,680	5,000	5,000	10,000
517-10-16	Christmas Bonus	200	-	300	300	400
517-10-21	FICA Taxes	6,263	9,539	11,465	11,465	17,195
517-10-23	Life & Health Insurance	26,320	34,254	36,570	36,570	61,931
517-10-24	General Employee Retirement	6,330	7,396	8,974	8,974	13,462
	<b>Subtotal</b>	<b>152,055</b>	<b>175,503</b>	<b>206,875</b>	<b>206,875</b>	<b>317,857</b>
<b>OPERATING</b>						
517-30-34	Other Contractual Services	111,489	106,066	156,900	156,900	156,900
517-30-40	Travel & Per Diem	1,455	1,012	2,000	4,000	4,000
517-30-41	Communication Services	1,471	1,835	1,600	1,600	1,600
517-30-43	Utilities	79,249	106,428	80,000	80,000	80,000
517-30-46	Repair & Maintenance	24,249	40,498	71,419	66,419	91,419
517-30-51	Office Supplies	235	-	-	-	-
517-30-52	Operating Supplies	53,437	67,160	100,000	100,000	100,000
517-30-54	Books, Pub, Subscriptions	255	480	515	515	515
517-30-55	Employee Study Expense	1,444	210	5,100	5,100	5,100
517-30-56	Vehicle Repair & Maintenance	2,060	2,175	1,800	6,800	5,000
	<b>Subtotal</b>	<b>275,344</b>	<b>325,865</b>	<b>419,334</b>	<b>421,334</b>	<b>444,534</b>
<b>CAPITAL OUTLAY</b>						
517-60-63	Impv. Other Than Bldg.	-	-	-	-	70,000
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,000</b>
<b>PROGRAM TOTAL</b>		<b>427,399</b>	<b>501,368</b>	<b>626,209</b>	<b>628,209</b>	<b>832,391</b>

FUND: GENERAL FUND - 001



Function	Department	Program
Public Works	Public Works 517	Custodial Services 4940

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
517-10-12	Regular Salaries & Wages	65,908	78,126	114,483	114,483	118,706
517-10-13	Other Salary & Wages	-	5,576	-	-	-
517-10-14	Overtime	392	1,965	1,500	1,500	1,500
517-10-16	Christmas Bonus	200	-	300	300	300
517-10-21	FICA Taxes	3,600	6,401	8,896	8,896	9,299
517-10-23	Life & Health Insurance	20,680	24,739	36,570	36,570	41,288
517-10-24	General Employee Retirement	4,020	4,764	6,849	6,869	7,275
	<b>Subtotal</b>	<b>94,800</b>	<b>121,572</b>	<b>168,598</b>	<b>168,618</b>	<b>178,368</b>
<b>OPERATING</b>						
517-30-41	Communication Services	604	647	325	825	500
517-30-46	Repair & Maintenance	-	426	1,000	500	1,000
517-30-52	Operating Supplies	2,708	3,737	3,970	3,470	6,450
517-30-55	Employee Study Expense	-	210	400	400	400
517-30-56	Vehicle Repair & Maintenance	322	652		500	
	<b>Subtotal</b>	<b>3,634</b>	<b>5,672</b>	<b>5,695</b>	<b>5,695</b>	<b>8,350</b>
<b>PROGRAM TOTAL</b>		<b>98,434</b>	<b>127,244</b>	<b>174,293</b>	<b>174,313</b>	<b>186,718</b>

FUND: GENERAL FUND - 001



Function	Department	Program
Public Works	Public Works	Projects
	517	8600

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>CAPITAL OUTLAY</b>						
517-60-07	Comm. Chamber Improvements	12,895				
	<b>Subtotal</b>	12,895	-	-	-	-
<b>PROGRAM TOTAL</b>		12,895	-	-	-	-

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

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

1. *Infrastructure Excellence:* Department is committed to upholding high-quality standards and adopting industry-best practices. This dedication spans the continuous repair, implementation, and upkeep of various infrastructure elements and assets across the city.
2. *Staying Ahead:* To align with Goal #1's vision and Goal #3's mission, the department remains vigilant about staying well-versed in emerging techniques and methods for enhancing cost efficiency and overall value. This includes optimizing labor, equipment, and supply needs associated with infrastructure projects.
3. *Innovative Efficiency:* The Public Works Department is dedicated to exploring new ways for operational efficiency, value enhancement, and infrastructural excellence. New, specialized large printing equipment has been purchased in FY 2024.
4. *Collaborative Progress:* By consistently improving infrastructure while ensuring cost-effectiveness, the department contributes to achieving the City's goals.
5. *Continuous Improvements:* The Department remains proactive in its pursuit of knowledge and expertise. Regularly updating its practices and staying informed about advancements in the industry, the department contributes significantly to the City's overall growth and prosperity. In FY 2024 the request for services has decreased by 3%, which demonstrates City's continuous service improvements.

## **Public Works Street Maintenance Services Outcome: Results and Accomplishments**

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

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

- *Road Quality:* The Department ensures that roads and streets are in good condition, minimizing potholes and other damage that can affect public safety and vehicle maintenance.
- *Regular Maintenance:* Roads receive regular maintenance, including resurfacing, crack sealing, and striping to extend their lifespan and improve safety. During FY 2023, there was a notable expansion in street resurfacing, with an additional 150 miles covered. Additionally, 30 more miles of streets were resealed, marking an increase of nearly 1.5% compared to the previous year's efforts
- *Sidewalk and Curb Maintenance:* Sidewalks and curbs are well-maintained, providing safe pedestrian pathways and accessibility for all residents.
- *Drainage Management:* Proper drainage systems are in place to prevent flooding and water damage during heavy rainfalls.

- *Landscaping and Green Spaces:* Parks, public areas, and green spaces are well-kept, enhancing the city's appearance and livability.
- *Emergency Response:* Public Works staff are prepared and responsive during emergencies, such as floods, hurricanes, and storms, to ensure infrastructure resilience.
- *Technology Integration:* The Department uses technology such as GIS (Geographic Information Systems) AutoCAD for better asset management, engineering, and planning.
- *Environmental Sustainability:* The Department incorporates environmentally sustainable practices in landscaping, waste management, and road construction materials. Furthermore, the department underwent restructuring, which included the establishment of the Environmental Compliance Division.
- *Traffic Flow Optimization:* The Public Works Department uses data-driven approaches to improve traffic flow and reduce congestion, potentially through smart traffic management systems. The number of maintained streetlights in FY 2024 was less by 8% compared to the previous year. This highlights an enhancement in the quality of departmental maintenance.
- *Budget Management:* Fiscal responsibility is demonstrated through efficient use of budget resources and adherence to financial guidelines.

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

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

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

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

Strategic Plan Priority	Strategic Plan Goal	Measures Type	Program Performance	Actual FY 2021-22	Actual FY 2022-23	Estimated FY 2023-24	Projected FY 2024-25
Developed and Functional Infrastructure	Goal #1	Development Performance	Requests for Service	619	597	605	620
Developed and Functional Infrastructure	Goal #1	Development Performance	Parks & Playgrounds Requests for Service	1,570	1,295	1,530	1,550
Developed and Functional Infrastructure	Goal #1	Outcome	Length of Street Resurfaced	14,500	14,500	14,650	14,650
Developed and Functional Infrastructure	Goal #1	Outcome	Length of Street Resealed	15,360	15,360	15,390	15,400
Developed and Functional Infrastructure	Goal #1	Outcome	Length of Maintained Sidewalks	3,580	3,580	3,800	3,850
Developed and Functional Infrastructure	Goal #1	Outcome	Quantity of Stop Bars Installed	62	62	66	50
Developed and Functional Infrastructure	Goal #1	Outcome	Number of Street Lights Maintained	1,270	1,268	1,260	1,280
<b>Total Public Works - Street Maintenance</b>				<b>36,961</b>	<b>36,662</b>	<b>37,301</b>	<b>37,400</b>





# LIBRARY SERVICES



## DEPARTMENT DESCRIPTION

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



FUND: GENERAL FUND - 001



Function	Department	Summary
Culture & Recreations	Library	
	571	Programs   Capital   Positions

Program	Title	Budget by Program	FTE Positions	PTE Positions
7130	Public Services	\$ 1,132,499	11	6
	Department Total	\$ 1,132,499	11	6

Summary by Category	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/Projected
Personnel Services	667,170	687,905	818,627	818,627	906,449	11%
Operating Expenses	186,863	161,569	226,100	226,100	224,300	-1%
<b>Subtotal</b>	854,033	849,474	1,044,727	1,044,727	1,130,749	8%
Capital Outlay	-	-	-	-	1,750	100%
<b>Department Total</b>	854,033	849,474	1,044,727	1,044,727	1,132,499	8%

Authorized Personnel FTE	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	Included Vacancy FY 24-25
Library Director	1	1	1	1	1	-
Senior Staff Assistant	1	1	1	1	1	-
Librarian III - Youth Services	-	1	1	1	-	-
Librarian I - Tech Services I	1	1	-	-	-	-
Librarian III - Adult Services	1	1	1	1	2	-
Circulation Manager	1	1	1	1	1	-
Library Tech I	1	2	-	-	1	-
Library Tech II - Circulation	-	3	-	-	-	-
Librarian II - Youth Services III	1	-	-	-	-	-
Library Tech II	4	-	-	-	2	-
Library Tech III	-	-	-	-	1	-
Library Technician I	-	-	3	4	-	-
Library Technician II	-	-	3	3	-	-
Librarian I	-	-	1	1	2	-
<b>Total</b>	11	11	12	13	11	-

Authorized Personnel PTE	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	Included Vacancy FY 24-25
Library Pages	2	-	-	-	-	-
Library Tech I	-	-	-	-	3	-
Library Page	-	-	2	5	2	-
Library Page II	-	-	1	1	1	-
<b>Total</b>	2	-	3	6	6	-

FUND: GENERAL FUND - 001



Function	Department	Program
Culture & Resources	Library 571	Public Services 7120

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
571-10-12	Regular Salaries & Wages	474,817	470,457	552,232	552,232	560,711
571-10-13	Other Salaries & Wages	25,599	34,302	39,000	39,000	95,076
571-10-14	Overtime	-	-	1,000	1,000	15,000
571-10-16	Christmas Bonus	1,300	-	1,500	1,500	1,700
571-10-21	FICA Taxes	30,092	36,350	45,421	45,421	49,146
571-10-23	Life & Health Insurance	110,920	118,938	146,280	146,280	151,388
571-10-24	General Employee Retirement	24,442	27,859	33,194	33,194	33,428
	<b>Subtotal</b>	<b>667,170</b>	<b>687,905</b>	<b>818,627</b>	<b>818,627</b>	<b>906,449</b>
<b>OPERATING</b>						
571-30-34	Other Contractual Services	3,600	3,727	7,200	7,200	7,200
571-30-40	Travel & Per Diem	1,333	359	3,000	3,000	3,000
571-30-41	Communication Services	21,215	21,249	21,840	21,840	21,840
571-30-42	Transportation & Postage	1,269	1,474	2,200	2,200	2,200
571-30-43	Utilities	36,523	39,094	51,420	51,420	51,420
571-30-46	Repair & Maintenance	13,708	17,043	21,420	21,420	19,620
571-30-47	Printing & Binding	113	58	500	500	500
571-30-48	Promotional Activities	542	585	750	750	750
571-30-51	Office Supplies	18,209	17,948	18,000	18,000	18,000
571-30-54	Books, Pub, Subscriptions	89,941	60,032	98,770	98,770	98,770
571-30-55	Employee Study Expense	410	-	1,000	1,000	1,000
	<b>Subtotal</b>	<b>186,863</b>	<b>161,569</b>	<b>226,100</b>	<b>226,100</b>	<b>224,300</b>
<b>Capital Outlay</b>						
571-60-64	Machinery & Equipment	-	-	-	-	1,750
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,750</b>
<b>PROGRAM TOTAL</b>		<b>854,033</b>	<b>849,474</b>	<b>1,044,727</b>	<b>1,044,727</b>	<b>1,132,499</b>

## **Library Priorities, Strategies, Goals & Objectives**

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

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

## **Library Services Outcome: Results and Accomplishments**

The Public Library's annual review outcome signifies that the library is effectively fulfilling its mission, providing valuable services to the community, and making progress towards its goals. Following are the points of the library annual review, required by the City's policies and regulations:

- *Usage Metrics:* The library confirms a steady increasing number of patrons, circulation of materials, and participation in library programs and events, indicating that it is meeting community needs and expectations.

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

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

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

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

### Memorial Library Key Performance Indicators (KPIs)

Strategic Plan Priority	Strategic Plan Goal	Measures Type	Program Performance	Actual FY 2021-22	Actual FY 2022-23	Estimated FY 2023-24	Projected FY 2024-25
Competent & Effective Government	Goal #3	Output	Volume of Collection	101,294	100,109	100,988	100,597
Competent & Effective Government	Goal #3	Efficiency	Number of Items Circulated	95,261	76,842	99,621	103,874
Competent & Effective Government	Goal #3	Efficiency	Number of Virtual Visits	33,457	34,000	34,000	36,000
Competent & Effective Government	Goal #3	Development Performance	Number of Responses to Reference Inquires	17,518	17,518	17,650	18,250
Competent & Effective Government	Goal #3	Efficiency	Number of Adult Events	33	33	36	35
Competent & Effective Government	Goal #3	Efficiency	Number of Adult Events Participants	1,451	1,451	1,598	1,623
Competent & Effective Government	Goal #3	Efficiency	Number of Youth Events	70	70	70	72
Competent & Effective Government	Goal #3	Efficiency	Number of Youth Events Participants	2,747	2,747	2,780	2,850
Competent & Effective Government	Goal #4	Outcome	Public Computer Sessions	5,774	5,774	5,500	5,400
Competent & Effective Government	Goal #3	Efficiency	Number of Patrons	6,596	7,631	6,740	6,900
<b>Total Library Services</b>				<b>253,486</b>	<b>246,175</b>	<b>268,983</b>	<b>275,601</b>

## PARKS & RECREATION



### DEPARTMENT DESCRIPTION

The Parks & Recreation Department offers various organized recreational programs and activities for people of all ages. The Department provides several sites and facilities throughout the City for passive and active recreational activities. It conducts programs, team sports leagues, and other classes for health, wellness, and quality of life for City residents. Just a few of the programs offered are softball, soccer, flag football, basketball, after-school fun zone, and golden senior activities.

The Department also runs an aquatic center that offers swim teams, lessons, fitness programs, and lifeguard lessons. In addition, the Department runs the rental program of City facilities for private use.

FUND: GENERAL FUND - 001



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

Program	Title	Budget by Program	FTE Positions	PTE Positions
7300	Administration	\$ 572,095	3	-
7310	Facility Rental	624,220	3	3
7320	Prog. Operations & Events	733,505	3	17
7330	Aquatic Programs	394,566	1	8
<b>Department Total</b>		<b>\$ 2,324,386</b>	<b>10</b>	<b>28</b>

**Capital Request**

7300	Lighting Control System	\$ 110,000
7300	Throguard Lightning Detection Sys.	150,000
7310	Women's Club - Lightboard & PA Sys.	18,000
7310	Women's Club - Outdoor Lighting	12,000
7310	Women's Club - A/C Replacement	15,000
7310	Women's Club - Audio Equipment	25,000
7310	Community Center - A/C Replacement	15,000
7320	Outdoor Basketball Goal Replacement	50,000
<b>Total</b>		<b>\$ 395,000</b>

Summary by Category	Actual	Actual	Adopted	Projected	Proposed	% Change
	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	Proposed/ Projected
Personnel Services	683,607	759,239	924,181	984,181	1,305,361	32.63%
Operating Expenses	285,956	318,555	377,325	378,025	624,025	65.08%
<b>Subtotal</b>	<b>969,563</b>	<b>1,077,794</b>	<b>1,301,506</b>	<b>1,362,206</b>	<b>1,929,386</b>	<b>41.64%</b>
<b>Capital Outlay</b>	<b>73,975</b>	<b>77,578</b>	<b>112,500</b>	<b>204,799</b>	<b>395,000</b>	<b>92.87%</b>
<b>Department Total</b>	<b>1,043,538</b>	<b>1,155,372</b>	<b>1,414,006</b>	<b>1,567,005</b>	<b>2,324,386</b>	<b>48.33%</b>

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

	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	Included Vacancy FY 24-25
<b>Authorized Personnel FTE</b>						
Parks & Recreation Director	1	1	1	1	1	-
Senior Staff Assistant	3	3	3	3	3	-
Maintenance Crew Chief	1	1	1	1	1	-
Custodian	4	2	2	2	2	-
Pool Supervisor	2	1	1	1	-	-
Maintenance Worker	-	-	-	-	-	3
Program Coordinator - Athletics	3	3	3	3	-	1
Program Coordinator - Youth Programs	-	-	-	-	1	-
Program Coordinator - Teen Programs	-	-	-	-	1	-
Aquatics Manager	-	-	-	-	1	-
Deputy Aquatics Manager	-	-	-	-	-	1
<b>Total</b>	14	11	11	11	10	5

	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	Included Vacancy FY 24-25
<b>Authorized Personnel PTE</b>						
Custodian	-	2	2	3	3	-
Recreation Complex Assistant	-	3	3	20	15	-
Bus Driver	-	-	-	2	2	-
Head Lifeguard	-	-	1	1	1	-
Lifeguard & Splash Pad Attendent	-	7	7	7	7	-
	-	12	13	33	28	-



FUND: GENERAL FUND - 001



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

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
572-10-12	Regular Salaries & Wages	143,428	159,207	168,890	156,890	195,928
572-10-14	Overtime	681	749	1,000	1,000	1,000
572-10-16	Christmas Bonus	200	-	300	300	300
572-10-21	FICA Taxes	9,235	11,333	13,020	13,020	15,088
572-10-23	Life & Health Insurance	28,200	34,254	36,570	36,570	41,288
572-10-24	General Employee Retirement	8,742	9,501	10,194	9,094	11,816
	<b>Subtotal</b>	<b>190,486</b>	<b>215,044</b>	<b>229,974</b>	<b>216,874</b>	<b>265,420</b>
<b>OPERATING</b>						
572-30-31	Professional Services	6,800	406	7,500	7,500	7,500
572-30-40	Travel & Per Diem	1,871	1,099	2,750	2,750	2,750
572-30-41	Communication Services	4,591	5,400	4,700	4,700	4,950
572-30-42	Transportation & Postage	293	190	-	-	-
572-30-43	Utility Services	-	-	-	-	6,000
572-30-46	Repair & Maintenance	1,121	1,222	1,400	1,400	1,400
572-30-48	Promotional Activities	222	720	1,500	1,500	9,000
572-30-51	Office Supplies	331	-	1,500	1,500	3,000
572-30-52	Operating Supplies	1,800	1,994	2,500	2,500	3,700
572-30-54	Books, Pub, Subscriptions	120	525	675	675	2,775
572-30-55	Employee Study Expense	1,517	2,641	4,100	4,100	4,100
572-30-56	Vehicle Repair & Maintenance	-	2	1,500	1,500	1,500
	<b>Subtotal</b>	<b>18,666</b>	<b>14,199</b>	<b>28,125</b>	<b>28,125</b>	<b>46,675</b>
<b>CAPITAL OUTLAY</b>						
572-60-64	Machinery & Equipment	-	-	-	-	260,000
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>260,000</b>
<b>PROGRAM TOTAL</b>		<b>209,152</b>	<b>229,243</b>	<b>258,099</b>	<b>244,999</b>	<b>572,095</b>

FUND: GENERAL FUND - 001



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

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
572-10-12	Regular Salaries & Wages	80,745	90,703	105,917	105,917	216,544
572-10-13	Other Salary & Wages	12,090	10,339	44,280	44,280	58,768
572-10-14	Overtime	339	327	1,000	1,000	1,000
572-10-16	Christmas Bonus	300	-	300	300	900
572-10-21	FICA Taxes	5,657	7,668	11,590	11,590	21,207
572-10-23	Life & Health Insurance	26,320	32,351	36,570	36,570	82,575
572-10-24	General Employee Retirement	4,943	5,461	6,415	6,415	12,876
	<b>Subtotal</b>	<b>130,394</b>	<b>146,849</b>	<b>206,072</b>	<b>206,072</b>	<b>393,870</b>
<b>OPERATING</b>						
572-30-31	Professional Services	3,438	-	-	-	-
572-30-41	Communication Services	7,985	10,591	10,600	10,600	13,600
572-30-43	Utility Services	45,488	52,768	47,200	47,200	42,150
572-30-46	Repair & Maintenance	28,023	24,909	26,500	26,500	27,800
572-30-47	Printing & Binding	-	-	750	750	2,000
572-30-48	Promotional Activities	305	600	2,200	2,200	2,200
572-30-52	Operating Supplies	42,700	42,360	53,600	53,600	54,600
572-30-56	Vehicle Repair & Maintenance	294	2,351	3,000	3,000	3,000
	<b>Subtotal</b>	<b>128,233</b>	<b>133,580</b>	<b>143,850</b>	<b>143,850</b>	<b>145,350</b>
<b>CAPITAL OUTLAY</b>						
572-60-64	Machinery & Equipment	52,145	77,578	40,500	100,799	85,000
	<b>Subtotal</b>	<b>52,145</b>	<b>77,578</b>	<b>40,500</b>	<b>100,799</b>	<b>85,000</b>

FUND: GENERAL FUND - 001



Function	Department	Program
Culture & Recreation	Parks & Recreation 572	Prog. Operations & Events 7320

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
572-10-12	Regular Salaries & Wages	148,924	160,649	192,072	192,072	207,420
572-10-13	Other Salary & Wages	64,316	71,911	37,225	97,225	97,000
572-10-14	Overtime	1,832	2,731	3,500	3,500	3,500
572-10-16	Christmas Bonus	1,400	-	1,500	1,500	1,500
572-10-21	FICA Taxes	11,004	17,714	22,897	22,897	23,671
572-10-23	Life & Health Insurance	42,300	38,060	48,760	48,760	55,050
572-10-24	General Employee Retirement	9,698	9,731	11,945	11,945	12,364
	<b>Subtotal</b>	<b>279,474</b>	<b>300,796</b>	<b>317,899</b>	<b>377,899</b>	<b>400,505</b>
<b>OPERATING</b>						
572-30-34	Other Contractual Services	32,943	41,860	46,500	46,500	58,500
572-30-40	Travel & Per Diem	-	-	750	750	750
572-30-41	Communication Services	-	-	-	-	-
572-30-46	Repair & Maintenance	5,173	4,073	14,000	14,000	74,000
572-30-47	Printing & Binding	-	-	1,000	1,000	6,000
572-30-48	Promotional Activities	1,457	1,555	3,900	3,900	3,900
572-30-52	Operating Supplies	49,346	56,380	53,700	53,700	130,700
572-30-54	Books, Pub, Subscriptions	212	650	1,650	1,650	1,650
572-30-55	Employee Study Expense	496	496	1,000	1,000	5,000
572-30-56	Vehicle Repair & Maintenance	386	-	2,500	2,500	2,500
	<b>Subtotal</b>	<b>90,013</b>	<b>105,014</b>	<b>125,000</b>	<b>125,000</b>	<b>283,000</b>
<b>CAPITAL OUTLAY</b>						
572-60-18	Park Improvements	-	-	4,000	24,000	-
572-60-64	Machinery & Equipment	21,830	-	48,000	48,000	50,000
	<b>Subtotal</b>	<b>21,830</b>	<b>-</b>	<b>52,000</b>	<b>72,000</b>	<b>50,000</b>

FUND: GENERAL FUND - 001



Function		Department		Program		
Culture & Recreation		Parks & Recreation		Aquatic Programs		
		572		7330		
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
572-10-12	Regular Salaries & Wages	48,884	50,846	59,024	71,024	111,375
572-10-13	Other Salary & Wages	16,230	24,570	88,062	88,062	85,000
572-10-14	Overtime	1,309	579	-	-	-
572-10-16	Christmas Bonus	100	-	100	100	200
572-10-21	FICA Taxes	3,379	5,974	7,318	7,318	15,038
572-10-23	Life & Health Insurance	10,340	11,418	12,190	12,190	27,525
572-10-24	General Employee Retirement	3,011	3,164	3,542	4,642	6,428
	<b>Subtotal</b>	<b>83,253</b>	<b>96,550</b>	<b>170,236</b>	<b>183,336</b>	<b>245,566</b>
<b>OPERATING</b>						
572-30-34	Other Contractual Services	-	-	1,250	1,250	1,250
572-30-40	Travel & Per Diem	276	276	-	700	1,000
572-30-41	Communication Services	2,762	2,440	3,100	3,100	3,100
572-30-43	Utility Services	18,313	20,217	26,500	26,500	29,150
572-30-46	Repair & Maintenance	3,887	10,872	12,000	12,000	72,000
572-30-48	Promotional Activities	-	-	1,000	1,000	1,000
572-30-52	Operating Supplies	23,008	30,429	33,500	33,500	38,500
572-30-54	Books, Pub, Subscriptions	309	410	1,500	1,500	1,500
572-30-55	Employee Study Expense	489	1,118	1,500	1,500	1,500
	<b>Subtotal</b>	<b>49,044</b>	<b>65,762</b>	<b>80,350</b>	<b>81,050</b>	<b>149,000</b>
<b>CAPITAL OUTLAY</b>						
572-60-64	Machinery & Equipment	-	-	20,000	32,000	-
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>32,000</b>	<b>-</b>
<b>PROGRAM TOTAL</b>		<b>132,297</b>	<b>162,313</b>	<b>270,586</b>	<b>296,386</b>	<b>394,566</b>

## **Parks and Recreation Department Priorities, Strategies, Goals & Objectives**

Parks and Recreation Department is committed to advancing the City's Strategic Plan Priorities and Strategies, Safe Community and High-Quality Lifestyle. Departmental performance measures include key performance indicators (KPIs) that track progress toward short-term goals. The Parks and Recreation Department demonstrates the impact of their activities on the achievement of immediate goals, helping city officials make informed decisions about funding and resource allocation for the long-term goals. The long-term goals, performance measures will involve tracking trends and outcomes over a more extended period. In support of Goal #1 to be a beautiful, livable city, Goal #2 focus on economic growth, and Goal #3 to offer exceptional, public services, the Parks & Recreation Department is geared up for a range of objectives:

1. *Aligned with City's Strategic Priorities:* In complete alignment with the City's Strategic Plan, particularly focusing on Competent and Effective Government and the aspiration for a High-Quality Lifestyle, the Department is working in its commitment to diverse objectives.
2. *Strategic Plan Goals Synergy:* Reflecting the essence of Goal #1, which envisions a captivating, inhabitable city with a dynamic lakefront identity, and Goal #2 economic expansion, as well as Goal #3 emphasis on delivering high-quality, cost-effective public services.
3. *Recreational Opportunities:* One of the Department's key objectives is to provide a wide range of recreational options that cater to all age groups, cultural backgrounds, and economic levels. This commitment ensures that the entire community benefits from engaging and diverse activities.
4. *Recreation Infrastructure Enhancement:* The goal is to create a robust, diversified recreation network that caters to a variety of age groups and interests.
5. *Customer Approach:* Parks and recreation facilities become platforms for delivering positive customer experiences. Through these spaces, the Department actively promotes enjoyable and enriching community interactions.
6. *Economic Boost:* The Department's dedication to creating a vibrant and engaging city directly aligns with Goal #2's focus on economic growth. A thriving recreational scene contributes to the city's appeal as a destination, attracting visitors and benefiting local businesses.
7. *Continuous Improvement:* The Department remains committed to ongoing service improvements, ensuring that recreational offerings remain fresh, engaging, and relevant to the changing needs and preferences of the community.

### **Parks & Recreation Services Outcome: Results and Accomplishments**

The Parks and Recreation department's annual review outcome signifies that the department is effectively fulfilling its mission to provide quality leisure and recreational opportunities to the community.

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

- *Usage Metrics:* The Department observes consistent or increasing usage of parks, facilities, and programs, indicating that it is meeting the recreational needs of the community.
- *Community Engagement:* There is active community engagement through well-attended events, programs, and activities. The Department actively seeks input from residents to shape its offerings.
- *Program Success:* The Department's programs and events are well-received by participants and align with the community's interests and demographics.

- *Facility Maintenance:* The Parks and Recreational facilities, and playgrounds are well-maintained, safe, and accessible to all residents.
- *Inclusivity:* The Department promotes inclusivity and offers programs and services that cater to a diverse range of age groups, abilities, and backgrounds.
- *Financial Stewardship:* The Department manages its budget efficiently, demonstrating responsible resource allocation and accountability in financial matters.
- *Partnerships:* The Department collaborations with local schools, non-profit organizations, and other city departments enhance program offerings and resource sharing.
- *Staff Development:* Staff members are well-trained, professional, and passionate about their work, fostering a positive work environment.
- *Feedback Mechanisms:* The department gathers feedback from the community through surveys, public meetings, social media, and other channels to continuously improve its offerings.

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

- *Needs Assessment:* Conduct regular community needs assessments to ensure that the department's programs and facilities align with current community interests and demographics.
- *Marketing and Promotion:* Enhance marketing efforts to raise awareness of departmental programs and events within the community.
- *Volunteer Engagement:* Encourage and facilitate community volunteerism to support park maintenance and programs.

The annual review for a Parks and Recreation Department not only acknowledges achievements but also identifies areas for growth and enhancement. By addressing these areas, the department can better serve its community, adapt to changing needs, and continue to provide valuable leisure and recreational opportunities for residents.

### **Parks & Recreation Department's Key Performance Indicators (KPIs)**

Strategic Plan Priority	Strategic Plan Goal	Measures Type	Program Performance	Actual FY 2021-22	Actual FY 2022-23	Estimated FY 2023-24	Projected FY 2024-25
High-Quality Lifestyle	Goal #2	Development Performance	Number of Citizens Served	23,500	23,220	27,350	30,000
High-Quality Lifestyle	Goal #2	Development Performance	Number of Facilities Rented	458	458	450	450
High-Quality Lifestyle	Goal #1	Outcome	City Swimming Pool Visits	5,215	5,215	9,000	11,000
High-Quality Lifestyle	Goal #3	Outcome	Senior Breakfasts	919	919	1,000	950
High-Quality Lifestyle	Goal #3	Outcome	Senior Teck Tok (Adult Program)	624	624	700	750
High-Quality Lifestyle	Goal #3	Outcome	Family Fun Day	125	125	N/A	N/A
High-Quality Lifestyle	Goal #3	Outcome	Dog Obedience Class	246	246	275	300
High-Quality Lifestyle	Goal #3	Outcome	Fun Zone Visits (Youth Program)	2,435	2,435	4,500	4,750
High-Quality Lifestyle	Goal #3	Outcome	Summer Camp Visits (Youth Program)	2,745	2,745	2,800	2,800
High-Quality Lifestyle	Goal #1	Outcome	Swim Splash Pad Visits	3,500	3,500	4,000	5,000
High-Quality Lifestyle	Goal #3	Outcome	Youth Sport Program Visits	300	300	550	600
High-Quality Lifestyle	Goal #2	Outcome	Lunch Kids Event	400	400	500	550
High-Quality Lifestyle	Goal #2	Outcome	Snack Kids Event	3,123	3,123	3,325	3,500
High-Quality Lifestyle	Goal #2	Outcome	Dinner Kids Event	3,095	3,095	3,200	3,500
<b>Total Parks &amp; Recreation Services</b>				<b>46,685</b>	<b>46,405</b>	<b>57,650</b>	<b>64,150</b>



FUND: GENERAL FUND - 001



Function		General Fund			Program	
Non-Departmental		Non-Departmental 581			Fund Transfers   Contingencies Insurance   Organization Grants	
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>8100</b>	<b>TRANSFERS TO FUNDS</b>					
8100-581-91-13	Transfer To Street Improv.	795,000	795,000	845,000	845,000	845,000
8100-581-91-14	Transfer To Community Redev.	486,418	610,882	784,683	784,683	896,578
8100-581-91-60	Transfer To Greenwood Cemet.	6,882	3,955	5,000	5,000	-
8100-581-91-68	Transfer To Econ. Dev. Fund	-	25,000	55,000	50,000	-
	<b>Subtotal</b>	<b>1,288,300</b>	<b>1,409,837</b>	<b>1,689,683</b>	<b>1,684,683</b>	<b>1,741,578</b>
	<b>CONTINGENCIES</b>					
8400-581-92-01	Contingency	10,039	4,769	100,000	40,000	100,000
8400-581-92-03	Contingency Special Programs	-	-	-	-	40,000
8400-581-92-04	Unemployment Comp.	(2,977)	1,900	10,000	10,000	10,000
8400-581-92-09	Police/Fire Union Negotiation	8,087	14,678	30,000	30,000	30,000
8400-581-92-17	Termination Pay	269,181	152,527	120,000	120,000	120,000
8400-581-92-18	Bad Debt Write-Off	5,120	5,448	12,000	12,000	12,000
8400-581-92-30	Economic Dev. Incentives	-	-	30,000	60,000	30,000
8400-581-92-31	Lump Sum Employee Pay	-	-	10,000	10,000	-
	<b>Subtotal</b>	<b>289,450</b>	<b>179,321</b>	<b>312,000</b>	<b>282,000</b>	<b>342,000</b>
<b>8500</b>	<b>INSURANCE</b>					
8500-581-30-45	Insurance	876,645	1,052,679	1,154,945	1,207,450	1,207,450
	<b>Subtotal</b>	<b>876,645</b>	<b>1,052,679</b>	<b>1,154,945</b>	<b>1,207,450</b>	<b>1,207,450</b>
<b>8600</b>	<b>PROJECTS</b>					
8600-581-60-90	Cares Act Grant	2,097	-	-	-	-
8600-581-94-33	America In Bloom	-	-	-	99,750	-
	<b>Subtotal</b>	<b>2,097</b>	<b>-</b>	<b>-</b>	<b>99,750</b>	<b>-</b>
<b>8800</b>	<b>DEBT SERVICE</b>					
8800-581-70-74	SBITA Principal	-	123,497	-	-	-
8800-581-70-75	SBITA Interest	-	11,643	-	-	-
	<b>Subtotal</b>	<b>-</b>	<b>135,140</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8900</b>	<b>ORGANIZATION GRANTS</b>					
8900-581-93-01	Organizational Grant	-	2,500	30,000	31,000	30,000
8900-581-93-05	Lovextension	500	-	-	-	-
8900-581-93-07	Bay Street Players	3,500	3,500	-	-	-
8900-581-93-08	Trout Lake Nature Center	4,000	4,750	-	-	-
8900-581-93-09	Amazing Race For Charity	6,500	6,500	-	-	-
8900-581-93-10	Eustis History Museum	1,000	-	-	-	-
8900-581-93-12	Lake County Fair Assoc.	4,000	-	-	-	-
8900-581-93-15	Hope With A Purpose	1,000	-	-	-	-
8900-581-93-16	Paws Therapy Dogs, Inc.	500	1,500	-	-	-
8900-581-93-17	We Care Of Lake County	1,000	-	-	-	-
8900-581-93-18	Worth It Outreach & Support	1,000	2,000	-	-	-
8900-581-93-31	Lifestream Open Door	2,500	4,250	-	-	-
8900-581-93-34	Lake Cares, Inc	3,000	3,750	-	-	-
8900-581-93-35	W.I.N. 1 Ministries	500	-	-	-	-
8900-581-93-36	TEDx Eustis	1,000	-	-	-	-
	<b>Subtotal</b>	<b>30,000</b>	<b>28,750</b>	<b>30,000</b>	<b>31,000</b>	<b>30,000</b>
<b>NON-DEPARTMENTAL TOTAL</b>		<b>2,486,492</b>	<b>2,805,727</b>	<b>3,186,628</b>	<b>3,304,883</b>	<b>3,321,028</b>





# SALES TAX FUND









Fund Type		Sales Tax Capital Projects Fund					Profile
Sales Tax Revenue   Governmental		Summary					Project Funds
Fund Family: Special Revenue							% Change
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	<b>1,427,062</b>	<b>2,454,663</b>	<b>1,546,417</b>	<b>3,119,056</b>	<b>1,272,031</b>	<b>-59.22%</b>
	<b>REVENUE</b>						
312-10-00	SALES TAX LOCAL	2,659,195	2,893,096	2,925,741	2,925,741	3,325,000	13.65%
331-10-00	COUNTY AID - ROSENWALD	-	-	1,000,000	1,000,000	1,250,000	25.00%
334-49-01	STATE GRANT - ROSENWALD 75%	-	-	1,500,000	1,500,000	1,590,225	6.02%
361-10-00	INTEREST	8,268	74,847	55,000	55,000	75,000	36.36%
	<b>TOTAL REVENUE</b>	<b>2,667,463</b>	<b>2,967,943</b>	<b>5,480,741</b>	<b>5,480,741</b>	<b>6,240,225</b>	<b>13.86%</b>
	<b>TOTAL REVENUE &amp; BALANCES</b>	<b>4,094,525</b>	<b>5,422,606</b>	<b>7,027,158</b>	<b>8,599,797</b>	<b>7,512,256</b>	<b>-12.65%</b>
	<b>EXPENDITURES</b>						
	PROJECTS	1,472,333	2,139,545	5,791,446	7,105,766	5,742,300	-19.19%
522-70-71	DEBT SERVICE - PRINCIPAL	160,000	160,000	221,000	195,000	750,000	284.62%
522-70-72	DEBT SERVICE - INTEREST	7,529	4,005	30,600	27,000	-	-100.00%
	<b>TOTAL EXPENDITURES</b>	<b>1,639,862</b>	<b>2,303,550</b>	<b>6,043,046</b>	<b>7,327,766</b>	<b>6,492,300</b>	<b>-11.40%</b>
	<b>AVAILABLE BALANCE</b>	<b>2,454,663</b>	<b>3,119,056</b>	<b>984,112</b>	<b>1,272,031</b>	<b>1,019,956</b>	<b>-19.82%</b>
	<b>TOTAL ENDING FUND BALANCE</b>	<b>2,454,663</b>	<b>3,119,056</b>	<b>984,112</b>	<b>1,272,031</b>	<b>1,019,956</b>	<b>-19.82%</b>



Function	Sales Tax Capital Projects Fund	Program
Capital Projects	Admin.   Police   Fire	Projects
General Gov't.   Public Safety	513 515 519 521 522 524	8600

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>ADMINISTRATIVE</b>						
512-60-12	City Manager Equipment	-	-	-	-	50,000
512-60-25	City Manager Vehicle	-	-	-	-	40,000
513-60-01	City Computer Upgrade Prog.	-	80,101	105,000	105,000	165,000
513-60-03	City Telephone System	-	-	-	-	60,000
519-60-11	Computer Upgrade Program	45,334	-	-	-	-
519-60-53	Northshore Culvert	-	-	475,000	475,000	-
581-70-74	SBITA Principal	-	14,947	-	-	-
581-70-75	SBITA Interest	-	947	-	-	-
<b>Total</b>		45,334	95,995	580,000	580,000	315,000
<b>POLICE</b>						
521-60-01	Police Vehicles	323,787	340,046	315,000	315,000	315,000
521-60-10	Police Keyless Door Locks	-	-	-	-	-
521-60-12	Police Equipment	64,954	64,954	90,000	90,000	90,000
521-60-14	Police Communication	-	-	-	-	-
<b>Total</b>		388,741	405,000	405,000	405,000	405,000
<b>FIRE</b>						
522-60-04	Fire Dept. Bunker Gear	-	98,084	-	-	-
522-60-05	Pierce Impel Side Pumper	-	-	-	297,056	-
522-60-11	FS 22 Renovation	-	-	125,000	110,339	-
522-60-12	FS 22 Exterior Sign & Paint	10,330	-	-	-	-
522-60-13	Fire Boat	33,000	17,000	-	-	-
522-60-14	FS 22 Equipment	-	22,791	-	53,222	-
522-60-15	Fire Administration Vehicle	-	51,399	-	-	60,000
522-60-16	FS 22 Bay Doors	-	-	105,000	119,661	-
522-60-17	Fire Communication	-	-	55,000	55,000	55,000
522-60-36	Fire Life Pack	-	-	-	67,900	-
522-60-95	SBITA	-	-	-	-	24,800
<b>Total</b>		43,330	189,274	285,000	703,178	139,800



Function	Sales Tax Capital Projects Fund	Program
Capital Projects	Public Works	Projects
Public Works	517 519 536 541 538	8600

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PUBLIC WORKS FACILITIES</b>						
517-60-01	Building Improvements	55,477	168,773	360,000	493,414	359,500
517-60-06	Fin. Annex Security Upgrade	-	-	-	49,791	-
517-60-08	Parking Lot Resurface	-	-	-	40,000	-
517-60-09	Kayak Launch	-	77,820	-	-	-
517-60-10	Parking Lot Seal & Stripe	-	-	-	30,518	-
517-60-11	City Hall Maint. & Improv.	-	79,735	-	169,880	-
517-60-13	Public Safety Complex	-	-	25,000	25,000	-
517-60-14	Parks Misc. Equip. & Maint.	-	-	100,000	100,000	75,000
517-60-15	Cemetery Improvements	-	-	-	-	400,000
517-60-16	400 Morin St Building Addition	-	-	-	-	50,000
517-60-17	Public Park Maintenance	-	-	-	-	25,000
517-60-18	Public Park Improvements	-	-	-	-	87,500
517-60-19	Fire Station Improvements	-	-	-	-	47,500
<b>Total</b>		<b>55,477</b>	<b>326,328</b>	<b>485,000</b>	<b>908,603</b>	<b>1,044,500</b>
<b>PUBLIC WORKS UTILITIES</b>						
536-60-01	Floating Dock	-	-	345,446	345,446	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>345,446</b>	<b>345,446</b>	<b>-</b>
<b>PUBLIC WORKS TRANSP.</b>						
538-60-04	Machinery & Equipment	234,809	218,158	320,000	460,000	-
538-60-05	Eustis St. & Doane Avenue	-	-	110,000	110,000	-
541-60-00	Cross. Magnolia Avenue	-	10,496	-	-	-
541-60-03	Sidewalk Project	44,805	75,325	100,000	177,190	100,000
541-60-04	Street Sealing	50,881	54,094	120,000	134,000	30,000
541-60-15	Street Resurfacing	372,684	376,518	450,000	462,293	450,000
541-60-21	Backhoe	-	-	-	-	125,000
541-60-22	Machinery & Equipment	99,141	-	-	-	-
541-60-23	Traffic & Signalizing Equipment	-	41,730	-	13,270	-
541-60-25	Used Pickup Truck	29,167	48,418	-	-	-
541-60-26	PW - Bucket Truck	-	-	-	-	180,000
541-60-29	Mobility Plan Improvements	-	-	50,000	100,000	60,000
541-60-38	Dump Truck	80,000	89,500	90,000	90,000	-
541-60-39	PW - New Pickup Truck	-	-	40,000	40,000	50,000
541-60-50	Rosenwald Gardens Rd.	-	-	2,000,000	2,000,000	2,000,000
541-60-51	Traffic Signalizing Maintenance	-	29,793	-	-	-
<b>Total</b>		<b>911,487</b>	<b>944,032</b>	<b>3,280,000</b>	<b>3,586,753</b>	<b>2,995,000</b>



Function	Sales Tax Capital Projects Fund	Program
Capital Projects	Library   Parks & Recreation	Projects
Culture & Recreation	571   572	8600

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>LIBRARY</b>						
571-60-01	Library A/C	-	-	185,000	185,000	-
571-60-17	Library Meeting Room	-	-	-	-	60,000
<b>Total</b>		-	-	185,000	185,000	60,000
<b>PARKS &amp; RECREATION</b>						
572-60-02	P&R Facility Improvements	-	-	-	-	40,000
572-60-04	Community Center Improv.	-	30,000	-	-	-
572-60-15	Kayak Rental	-	-	20,000	30,000	-
572-60-18	Ferran Park Phase 4	-	-	-	-	-
572-60-22	Racquet/Tennis Court Improv.	-	-	30,000	10,845	50,000
572-60-33	Wayfinding & Gateway Signs	-	-	-	-	45,000
572-60-37	P&R Playground Improvements	-	-	-	-	293,000
572-60-49	Administration Vehicle	25,000	-	-	-	-
572-60-74	P&R Carver Park Equipment	-	-	100,000	100,000	35,000
572-60-79	Facility Vehicles	-	96,218	10,000	19,155	40,000
572-60-80	Splash Pad Fence	-	-	-	-	30,000
572-60-83	Carver Park Improvements	-	-	20,000	50,000	50,000
572-60-85	Aquatic Center Improvements	2,964	52,698	46,000	121,786	-
572-60-86	Sunset Island Improvement	-	-	-	60,000	50,000
572-60-89	P&R Pool Resurfacing	-	-	-	-	50,000
572-60-91	Garden Room Improvements	-	-	-	-	100,000
<b>Total</b>		27,964	178,916	226,000	391,786	783,000
<b>PROJECTS TOTAL</b>		<b>1,472,333</b>	<b>2,139,545</b>	<b>5,791,446</b>	<b>7,105,766</b>	<b>5,742,300</b>



Function	Sales Tax Capital Projects Fund	Program
Capital Projects	Fire	Projects
Public Safety	522	8800

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>FIRE</b>						
522-70-71	Fire Pumper Debt - Principal	160,000	160,000	221,000	195,000	750,000
522-70-72	Fire Pumper Debt - Interest	7,529	4,005	30,600	27,000	-
<b>Total</b>		167,529	164,005	251,600	222,000	750,000
<b>DEBT TOTAL</b>		<b>167,529</b>	<b>164,005</b>	<b>251,600</b>	<b>222,000</b>	<b>750,000</b>





# **SPECIAL REVENUE FUNDS**



**Special Revenue Funds Summary**  
**Fiscal Year 2024-25**

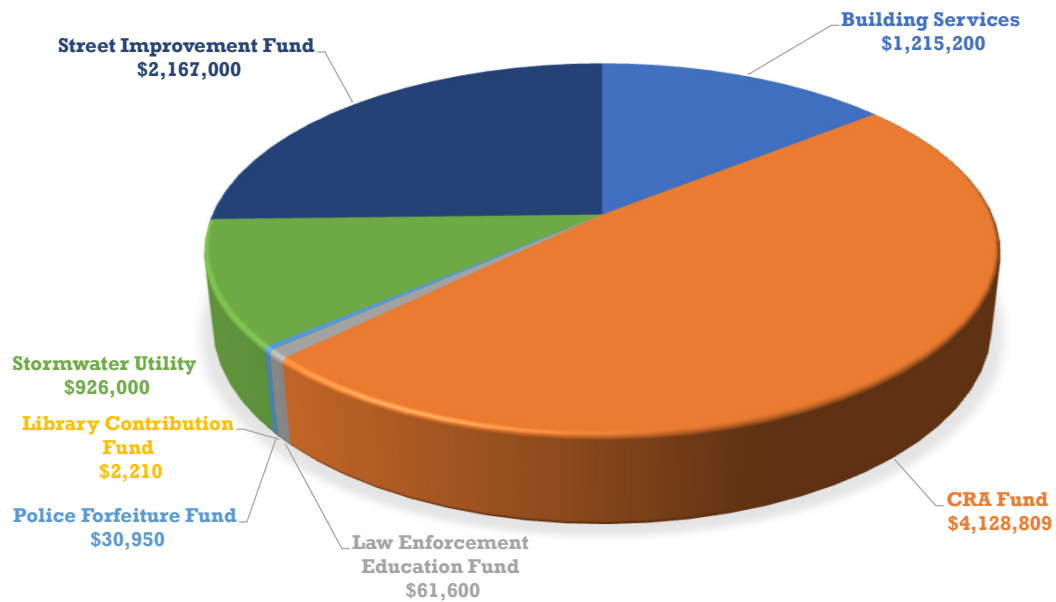
<b>Estimated Revenue &amp; Expenditures</b>	<b>Library Contrib. Fund FY 24-25</b>	<b>Law Enforce. Education Fund FY 24-25</b>	<b>Police Forfeiture Fund FY 24-25</b>
<b>Beginning Estimated Fund Balance</b>	<b>28,089</b>	<b>54,129</b>	<b>39,185</b>
<b>Estimated Revenue:</b>			
Ad Valorem (Property) Taxes	-	-	-
Utility Taxes	-	-	-
Franchise Fees	-	-	-
Licenses and Permits	-	-	-
Intergovernmental Revenue	-	-	-
Charges for Services	-	-	-
Fines and Forfeitures	-	60,000	30,000
Miscellaneous Revenues	2,210	1,600	950
Other Financing Sources	-	-	-
<b>Total Estimated Revenues</b>	<b>2,210</b>	<b>61,600</b>	<b>30,950</b>
<b>Total Estimated Revenues &amp; Balances</b>	<b>30,299</b>	<b>115,729</b>	<b>70,135</b>
<b>Estimated Expenditures / Expenses:</b>			
General Services	-	-	-
Public Safety	-	59,325	13,900
Physical Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Culture and Recreation	5,700	-	-
Debt Service	-	-	-
Other Financing Sources (Uses)	-	-	-
<b>Total Estimated Expenditure / Expenses</b>	<b>5,700</b>	<b>59,325</b>	<b>13,900</b>
<b>Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Appropriated Expenditures &amp; Reserves</b>	<b>5,700</b>	<b>59,325</b>	<b>13,900</b>
<b>Available Estimated Balance</b>	<b>24,599</b>	<b>56,404</b>	<b>56,235</b>
<b>Ending Estimated Fund Balance</b>	<b>24,599</b>	<b>56,404</b>	<b>56,235</b>

<b>Street Improv. Fund FY 24-25</b>	<b>CRA Fund FY 24-25</b>	<b>Building Services Fund FY 24-25</b>	<b>Stormwater Fund FY 24-25</b>	<b>Total FY 24-25</b>
<b>752,012</b>	<b>1,859,784</b>	<b>2,081,343</b>	<b>709,824</b>	<b>5,524,366</b>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	1,179,200	-	1,179,200
920,000	624,673	-	-	1,544,673
-	-	-	895,000	895,000
-	-	-	-	90,000
142,000	80,000	36,000	31,000	293,760
1,105,000	3,424,136	-	-	4,529,136
<b>2,167,000</b>	<b>4,128,809</b>	<b>1,215,200</b>	<b>926,000</b>	<b>8,531,769</b>
<b>2,919,012</b>	<b>5,988,593</b>	<b>3,296,543</b>	<b>1,635,824</b>	<b>14,056,135</b>
-	-	-	-	-
-	-	886,667	-	959,892
2,702,980	906,100	-	1,224,281	4,833,361
-	50,000	-	-	50,000
-	269,764	-	-	269,764
-	-	-	-	5,700
-	2,598,559	-	-	2,598,559
-	-	-	-	-
<b>2,702,980</b>	<b>3,824,423</b>	<b>886,667</b>	<b>1,224,281</b>	<b>8,717,276</b>
<b>675,745</b>	<b>956,106</b>	<b>221,667</b>	<b>306,070</b>	<b>2,159,588</b>
<b>3,378,725</b>	<b>4,780,529</b>	<b>1,108,334</b>	<b>1,530,351</b>	<b>10,876,864</b>
<b>216,032</b>	<b>2,164,170</b>	<b>2,409,876</b>	<b>411,543</b>	<b>5,338,859</b>
<b>216,032</b>	<b>2,164,170</b>	<b>2,409,876</b>	<b>411,543</b>	<b>5,338,859</b>

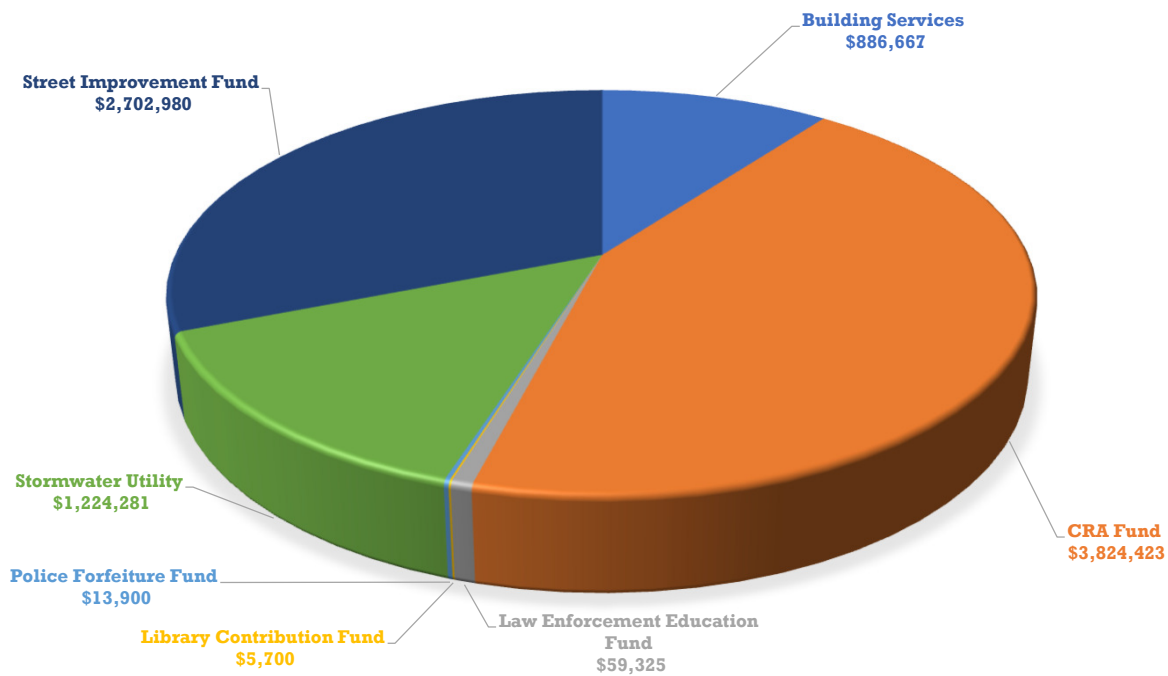
**Budget Special Revenue Funds for Fiscal Year 2024-25**  
**Revenues vs. Expenditures**

**Total Revenue - \$8,531,769**  
**Total Expenditure - \$8,717,276**

**REVENUES**



**EXPENDITURES**





Fund Type		Library Contribution Fund					Profile
Revenue   Governmental		Summary					Non-Major Fund
Fund Family: Special Revenue							% Change
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	<b>49,154</b>	<b>34,138</b>	<b>27,429</b>	<b>34,324</b>	<b>28,089</b>	<b>-18.17%</b>
	<b>REVENUE</b>						
347-10-21	LIBRARY BOOK SALES	347	-	-	-	-	0.00%
352-10-00	LIBRARY LATE BOOK FINES	609	-	-	-	-	0.00%
361-10-00	INTEREST	(6)	(150)	25	25	25	0.00%
361-40-00	INTEREST EARNINGS GULLETT	73	571	400	400	550	37.50%
361-50-00	INTEREST EARNINGS GARRET	13	38	30	30	35	16.67%
361-60-00	INTEREST EARNINGS ROBINSON	37	288	200	200	300	50.00%
361-70-00	INTEREST EARNINGS QUIGG	30	210	160	160	200	25.00%
366-10-00	DONATIONS	1,610	549	1,000	1,000	750	-25.00%
366-20-00	MEMORIAL DONATIONS	636	50	50	50	250	400.00%
369-30-00	OTHER MISCELLANEOUS	181	-	100	100	100	0.00%
	<b>TOTAL REVENUE</b>	<b>3,530</b>	<b>1,555</b>	<b>1,965</b>	<b>1,965</b>	<b>2,210</b>	<b>12.47%</b>
	<b>TOTAL REVENUE &amp; BALANCES</b>	<b>52,684</b>	<b>35,693</b>	<b>29,394</b>	<b>36,289</b>	<b>30,299</b>	<b>-16.51%</b>
<b>7110-571</b>	<b>EXPENDITURES</b>						
571-30-34	OTHER CONTRACTUAL SERVICES	7,915	-	-	-	-	0.00%
571-30-52	OPERATING SUPPLIES	523	-	-	-	-	0.00%
571-30-54	BOOKS, PUBLICATION & SUBSCRIP.	807	-	-	-	-	0.00%
571-30-57	GULLETT TRUST LARGE PRINT	92	-	100	100	100	0.00%
571-30-58	GARRETT LP BOOKS & TAPES	1,926	-	-	-	-	0.00%
571-30-59	ROBINSON MEMORIAL PURCHASES	98	-	100	100	100	0.00%
571-30-60	QUIGG FAMILY TRUST PURCHASES	1,000	1,369	3,000	3,000	500	-83.33%
571-60-64	MACHINERY & EQUIPMENT	6,185	-	-	-	-	0.00%
571-60-66	LIBRARY MEMORIALS	-	-	5,000	5,000	5,000	0.00%
571-91-01	TRANSFER TO GENERAL FUND	-	-	-	-	-	0.00%
	<b>TOTAL EXPENDITURES</b>	<b>18,546</b>	<b>1,369</b>	<b>8,200</b>	<b>8,200</b>	<b>5,700</b>	<b>-30.49%</b>
	<b>REQUIRED RESERVES</b>						
	<b>AVAILABLE BALANCE</b>	<b>34,138</b>	<b>34,324</b>	<b>21,194</b>	<b>28,089</b>	<b>24,599</b>	<b>-12.42%</b>
	<b>TOTAL ENDING FUND BALANCE</b>	<b>34,138</b>	<b>34,324</b>	<b>21,194</b>	<b>28,089</b>	<b>24,599</b>	<b>-12.42%</b>







Fund Type		Law Enforcement Education Fund					Profile
Revenue   Governmental		Summary					Non-Major Fund
Fund Family: Special Revenue							% Change
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	88,274	73,396	51,966	73,429	54,129	-26.28%
	<b>REVENUE</b>						
351-20-00	POLICE EDUCATION FINES	-	-	200	200	-	-100.00%
351-60-00	LAW ENFORCEMENT AUTOMATION	48,023	54,800	52,000	52,000	60,000	15.38%
361-10-00	INTEREST	228	1,861	1,500	1,500	1,600	6.67%
	<b>TOTAL REVENUE</b>	<b>48,251</b>	<b>56,661</b>	<b>53,700</b>	<b>53,700</b>	<b>61,600</b>	<b>14.71%</b>
	<b>TOTAL REVENUE &amp; BALANCES</b>	<b>136,525</b>	<b>130,057</b>	<b>105,666</b>	<b>127,129</b>	<b>115,729</b>	<b>-8.97%</b>
<b>8400-581</b>	<b>EXPENDITURES</b>						
581-30-32	ACCOUNTING & AUDITING	305	300	300	300	325	8.33%
581-30-57	POLICE TRAINING	10,366	3,153	9,000	43,033	9,000	-79.09%
581-60-65	AUTOMATION EQUIPMENT	52,458	43,131	63,700	29,667	50,000	68.54%
581-70-74	SBITA PRINCIPAL	-	9,288	-	-	-	0.00%
581-70-75	SBITA INTEREST	-	756	-	-	-	0.00%
	<b>TOTAL EXPENDITURES</b>	<b>63,129</b>	<b>56,628</b>	<b>73,000</b>	<b>73,000</b>	<b>59,325</b>	<b>-18.73%</b>
	<b>AVAILABLE BALANCE</b>	<b>73,396</b>	<b>73,429</b>	<b>32,666</b>	<b>54,129</b>	<b>56,404</b>	<b>4.20%</b>
	<b>TOTAL ENDING FUND BALANCE</b>	<b>73,396</b>	<b>73,429</b>	<b>32,666</b>	<b>54,129</b>	<b>56,404</b>	<b>4.20%</b>







Fund Type		Police Forfeiture Fund					Profile
Revenue   Governmental							
Fund Family: Special Revenue		Summary					Non-Major Fund
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	10,032	21,352	(1,754)	42,185	39,185	-7.11%
	<b>REVENUE</b>						
359-80-00	OTHER FORFEITURES	22,229	39,904	20,000	32,000	20,000	-37.50%
359-80-01	FEDERAL FELONY FORFEITURES	-	32,712	-	-	10,000	100.00%
361-10-00	INTEREST	72	1,060	900	900	950	5.56%
	<b>TOTAL REVENUE</b>	<b>22,301</b>	<b>73,676</b>	<b>20,900</b>	<b>32,900</b>	<b>30,950</b>	<b>-5.93%</b>
	<b>TOTAL REVENUE &amp; BALANCES</b>	<b>32,333</b>	<b>95,028</b>	<b>19,146</b>	<b>75,085</b>	<b>70,135</b>	<b>-6.59%</b>
<b>2180</b>	<b>EXPENDITURES</b>						
521-30-44	RENTAL & LEASES	1,281	1,356	3,200	3,200	3,200	0.00%
521-30-57	POLICE TRAINING	9,700	39,705	-	-	-	0.00%
521-30-58	K-9 DOGS & TRAINING	-	11,782	10,700	32,700	10,700	-67.28%
	<b>TOTAL EXPENDITURES</b>	<b>10,981</b>	<b>52,843</b>	<b>13,900</b>	<b>35,900</b>	<b>13,900</b>	<b>-61.28%</b>
	<b>REQUIRED RESERVES</b>	-	-	-	-	-	
	<b>AVAILABLE BALANCE</b>	<b>21,352</b>	<b>42,185</b>	<b>5,246</b>	<b>39,185</b>	<b>56,235</b>	<b>43.51%</b>
	<b>TOTAL ENDING FUND BALANCE</b>	<b>21,352</b>	<b>42,185</b>	<b>5,246</b>	<b>39,185</b>	<b>56,235</b>	<b>43.51%</b>





# STREET IMPROVEMENT



## DEPARTMENT DESCRIPTION

The Public Works Department is responsible for the maintenance and functioning of the City's infrastructure and assets for the safety and quality of life of residents and visitors. On the General Fund side, the Department handles the maintenance of City facilities and custodial vehicles, upkeep of parks and open spaces, and administration of the cemetery. On the Streets side, the Department manages public land, easements, street lighting and control, street maintenance, construction, tree management, and landscaping.

On the Stormwater side, the Department handles maintenance of all City storm and drainage infrastructure including inlets, swales, ponds, and pipes. And on the Utility side, the Department handles administration, drafting, engineering, and project management in support of Water & Sewer enterprises.

FUND: STREET IMPROVEMENT - 013



Function	Department	Summary
Public Works	Public Works - Street Improvement	Administration
	541   581	Programs   Capital   Positions

Program	Title	Budget by Program	FTE Positions	PTE Positions
4100	Administration	\$ 174,948	2	-
4110	Public Land Maintenance	493,658	3	-
4120	Lighting/Control	446,164	2	-
4130	Street Maint./Construction	1,003,965	7	-
4140	Lawn Mowing	410,945	5	-
4150	Tree Service/Acquisition	57,700	-	-
8400	Contingencies	115,600	-	-
8600	Capital Projects	0	-	-
<b>Department Total</b>		<b>\$ 2,702,980</b>	<b>19</b>	<b>-</b>

**Capital Request**

4100	Laptop & Monitors	1,500
4110	Lawn Mower	16,000
4130	SR19 FDOT Lanscape Maint. Agreement	300,000
<b>Total</b>		<b>\$ 317,500</b>

	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
<b>Summary by Category</b>						
Personnel Services	854,839	915,477	1,133,987	1,134,437	1,298,231	14.44%
Operating Expenses	627,631	731,392	1,380,533	1,107,519	1,087,249	-1.83%
<b>Subtotal</b>	<b>1,482,470</b>	<b>1,646,869</b>	<b>2,514,520</b>	<b>2,241,956</b>	<b>2,385,480</b>	<b>6.40%</b>
<b>Capital Outlay</b>	<b>26,138</b>	<b>49,011</b>	<b>268,500</b>	<b>347,254</b>	<b>317,500</b>	<b>-8.57%</b>
<b>Department Total</b>	<b>1,508,608</b>	<b>1,695,880</b>	<b>2,783,020</b>	<b>2,589,210</b>	<b>2,702,980</b>	<b>4.39%</b>

Function	Department					Summary
Public Works	Public Works - Street Improvement					Administration
	541   581					Programs   Capital   Positions
Authorized Personnel FTE	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	Included Vacancy FY 24-25
Senior Staff Assistant	1	1	1	1	-	1
Public Works Superintendent	1	1	-	-	1	-
Maintenance Crew Chief	3	1	-	-	-	-
Maintenance Worker I	7	8	10	10	9	-
Maintenance Foreman	-	3	1	1	1	-
Sign Technician	-	1	1	1	1	-
Street Supervisor	1	1	1	1	1	-
Maintenance Worker II	2	2	1	1	2	-
Public Works Foremen	3	-	-	-	-	-
Public Works Deputy Director	-	-	1	1	-	-
Public Works Maintenance Supervisor	-	-	1	1	1	-
Foreman	-	-	1	1	-	-
Street Superintendent	-	-	1	1	1	-
Administrative Assistant	-	-	-	-	1	-
Sign Shop Foreman	-	-	-	-	1	-
<b>Total</b>	18	18	19	19	19	1



Fund Type		Street Improvement Fund					Profile
Street Improvement   Governmental							
Fund Family: Special Revenue		Summary					Major Fund
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	<b>328,508</b>	<b>851,891</b>	<b>764,308</b>	<b>1,280,428</b>	<b>752,012</b>	<b>-41.27%</b>
	<b>REVENUE</b>						
312-41-00	LOCAL OPTION 6 TAX	481,323	502,053	511,094	511,094	515,000	0.76%
335-49-00	EIGHT CENT GAS TAX	236,554	224,976	200,000	200,000	235,000	17.50%
335-49-01	GAS TAX REFUND	22,254	17,791	10,000	10,000	20,000	100.00%
338-49-00	ADD 1 CENT TAX	153,051	178,175	172,000	172,000	150,000	-12.79%
361-10-00	INTEREST	2,662	30,282	22,000	22,000	22,000	0.00%
366-10-00	DONATIONS	-	3,750	500	500	-	-100.00%
366-10-08	RESTRICTIONS TREES	100	187	200	200	-	-100.00%
369-30-00	OTHER MISCELLANEOUS	400	26,426	40,000	40,000	20,000	-50.00%
369-30-09	REMINGTON CLUB PAYMENTS	616	-	-	-	-	0.00%
369-40-00	MISC. REIMBURSEMENTS	80,031	85,777	50,000	-	100,000	100.00%
381-01-00	TRANSFER FROM GENERAL FUND	795,000	795,000	845,000	845,000	845,000	0.00%
381-49-00	TRANSFER TO STORMWATER FD.	260,000	260,000	260,000	260,000	260,000	0.00%
	<b>TOTAL REVENUE</b>	<b>2,031,991</b>	<b>2,124,417</b>	<b>2,110,794</b>	<b>2,060,794</b>	<b>2,167,000</b>	<b>5.15%</b>
	<b>TOTAL REVENUE &amp; BALANCES</b>	<b>2,360,499</b>	<b>2,976,308</b>	<b>2,875,102</b>	<b>3,341,222</b>	<b>2,919,012</b>	<b>-12.64%</b>
	<b>EXPENDITURES</b>						
4100-541	ADMINISTRATION	103,503	109,482	136,008	137,941	174,948	26.83%
4110-541	PUBLIC LAND MAINTENANCE	335,273	369,649	437,040	445,955	493,658	10.70%
4120-541	LIGHTING/CONTROL	246,253	346,799	449,221	449,352	446,164	-0.71%
4130-541	STREET MAINT./CONSTRUCTION	400,221	432,567	954,166	655,957	1,003,965	53.05%
4140-541	LAWN MOWING	289,042	304,631	388,285	393,743	410,945	4.37%
4150-541	TREE SERVICE/ACQUISITION	40,578	39,199	57,700	66,907	57,700	-13.76%
Contingencies - 8400-581							
30-32	ACCOUNTING & AUDITING	2,774	2,890	2,980	2,980	2,980	0.00%
30-45	INSURANCE	89,207	69,417	102,620	102,620	102,620	0.00%
92-17	TERMINATION PAY	1,757	-	10,000	10,000	10,000	0.00%
Capital Projects -8600-541							
64-12	TRAFFIC CALMING	-	21,245	-	78,754	-	-100.00%
64-13	ROAD IMPROVEMENTS	-	-	245,000	245,000	-	-100.00%
	<b>TOTAL EXPENDITURES</b>	<b>1,508,608</b>	<b>1,695,880</b>	<b>2,783,020</b>	<b>2,589,210</b>	<b>2,702,980</b>	<b>4.39%</b>
	<b>REQUIRED RESERVES</b>	<b>377,152</b>	<b>423,970</b>	<b>695,755</b>	<b>647,303</b>	<b>675,745</b>	<b>4.39%</b>
	<b>AVAILABLE BALANCE</b>	<b>851,891</b>	<b>1,280,428</b>	<b>92,082</b>	<b>752,012</b>	<b>216,032</b>	<b>-71.27%</b>
	<b>TOTAL ENDING FUND BALANCE</b>	<b>851,891</b>	<b>1,280,428</b>	<b>92,082</b>	<b>752,012</b>	<b>216,032</b>	<b>-71.27%</b>



Function		Department			Program	
Public Works		Street Improvement			Administration	
		541			4100	
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
541-10-12	Regular Salaries & Wages	72,041	75,816	83,850	83,850	113,140
541-10-14	Overtime	341	334	50	500	525
541-10-16	Christmas Bonus	-	-	120	120	180
541-10-21	FICA Taxes	1,213	5,974	6,462	6,462	8,709
541-10-23	Life & Health Insurance	16,544	13,702	14,628	14,628	24,773
541-10-24	General Employee Retirement	4,273	4,439	5,061	5,061	6,820
	<b>Subtotal</b>	<b>94,412</b>	<b>100,265</b>	<b>110,171</b>	<b>110,621</b>	<b>154,147</b>
<b>OPERATING</b>						
541-30-40	Travel & Per Diem	-	-	1,800	1,800	1,800
541-30-41	Communication Services	1,866	1,684	2,880	2,880	2,880
541-30-42	Transportation & Postage	11	7	150	150	150
541-30-46	Repair & Maintenance	290	-	1,040	1,040	1,040
541-30-51	Office Supplies	848	908	1,500	1,500	1,500
541-30-52	Operating Supplies	4,707	4,483	6,396	7,879	8,360
541-30-54	Books, Pub, Subscriptions	195	201	671	671	671
541-30-55	Employee Study Expense	-	70	400	400	400
541-30-56	Vehicle Repair & Maintenance	1,174	1,863	2,500	2,500	2,500
	<b>Subtotal</b>	<b>9,091</b>	<b>9,217</b>	<b>17,337</b>	<b>18,820</b>	<b>19,301</b>
<b>CAPITAL OUTLAY</b>						
541-60-64	Machinery & Equipment	-	-	8,500	8,500	1,500
541-60-95	SBITA	-	-	-	-	-
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>8,500</b>	<b>8,500</b>	<b>1,500</b>
<b>PROGRAM TOTAL</b>		<b>103,503</b>	<b>109,482</b>	<b>136,008</b>	<b>137,941</b>	<b>174,948</b>





Function	Department				Program	
Public Works	Street Improvement			Public Land Maintenance		
	541			4110		
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
PERSONNEL SERVICES						
541-10-12	Regular Salaries & Wages	128,385	133,702	147,349	147,349	180,885
541-10-14	Overtime	9,326	12,816	15,000	15,000	15,750
541-10-16	Christmas Bonus	420	-	300	300	350
541-10-21	FICA Taxes	5,890	12,040	12,443	12,443	15,069
541-10-23	Life & Health Insurance	31,020	34,254	36,570	36,570	48,169
541-10-24	General Employee Retirement	7,191	8,764	9,741	9,741	11,798
	Subtotal	182,232	201,576	221,403	221,403	272,021
OPERATING						
541-30-34	Other Contractual Services	4,916	10,251	12,250	12,250	12,250
541-30-40	Travel & Per Diem	-	-	1,000	1,000	1,000
541-30-41	Communication Services	640	647	600	600	600
541-30-43	Utilities	62,587	64,184	80,000	80,000	80,000
541-30-46	Repair & Maintenance	10,828	14,429	41,457	41,457	21,457
541-30-52	Operating Supplies	37,366	37,500	55,130	64,045	65,130
541-30-55	Employee Study Expense	-	210	1,200	1,200	1,200
541-30-56	Vehicle Repair & Maintenance	23,635	26,969	24,000	24,000	24,000
	Subtotal	139,972	154,190	215,637	224,552	205,637
CAPITAL OUTLAY						
541-60-64	Machinery & Equipment	13,069	13,883	-	-	16,000
	Subtotal	13,069	13,883	-	-	16,000
PROGRAM TOTAL		335,273	369,649	437,040	445,955	493,658



Function	Department	Program
Public Works	Street Improvement	Lighting & Control
	541	4120

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
541-10-12	Regular Salaries & Wages	32,373	33,924	76,492	76,492	81,266
541-10-14	Overtime	570	945	2,000	2,000	2,100
541-10-16	Christmas Bonus	100	-	200	200	200
541-10-21	FICA Taxes	2,198	2,730	6,020	6,020	6,393
541-10-23	Life & Health Insurance	10,340	11,418	24,380	24,380	27,525
541-10-24	General Employee Retirement	1,999	2,062	4,710	4,710	5,002
	<b>Subtotal</b>	<b>47,580</b>	<b>51,079</b>	<b>113,802</b>	<b>113,802</b>	<b>122,485</b>
<b>OPERATING</b>						
541-30-34	Other Contractual Services	4,653	21,894	77,740	77,740	65,000
541-30-40	Travel & Per Diem	-	-	200	200	200
541-30-41	Communication Services	566	540	900	900	900
541-30-43	Utilities	168,217	226,009	180,500	180,500	180,500
541-30-46	Repair & Maintenance	12	2,354	38,702	38,702	38,702
541-30-51	Office Supplies	28	-	-	-	-
541-30-52	Operating Supplies	17,705	37,195	23,977	23,408	23,977
541-30-53	Road Materials & Supplies	5,765	7,464	10,000	10,000	10,000
541-30-55	Employee Study Expense	-	70	1,400	2,100	1,400
541-30-56	Vehicle Repair & Maintenance	1,727	194	2,000	2,000	3,000
	<b>Subtotal</b>	<b>198,673</b>	<b>295,720</b>	<b>335,419</b>	<b>335,550</b>	<b>323,679</b>
<b>PROGRAM TOTAL</b>		<b>246,253</b>	<b>346,799</b>	<b>449,221</b>	<b>449,352</b>	<b>446,164</b>



Function		Department		Program		
Public Works		Street Improvement		Street Maintenance & Construction		
		541		4130		
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
541-10-12	Regular Salaries & Wages	226,894	235,830	285,954	285,954	312,976
541-10-14	Overtime	11,387	12,911	20,000	20,000	12,600
541-10-16	Christmas Bonus	600	-	700	700	700
541-10-21	FICA Taxes	13,101	19,479	23,460	23,460	24,960
541-10-23	Life & Health Insurance	59,220	67,557	85,330	85,330	96,338
541-10-24	General Employee Retirement	14,412	14,256	18,358	18,358	19,535
	<b>Subtotal</b>	<b>325,614</b>	<b>350,033</b>	<b>433,802</b>	<b>433,802</b>	<b>467,109</b>
<b>OPERATING</b>						
541-30-31	Professional Services	-	16,814	85,000	137,186	150,000
541-30-40	Travel & Per Diem	-	-	1,800	1,800	1,800
541-30-41	Communication Services	3,301	3,158	2,000	3,500	2,000
541-30-46	Repair & Maintenance	17,379	2,345	15,000	15,000	15,000
541-30-52	Operating Supplies	39,369	35,865	391,004	39,059	42,406
541-30-53	Road Materials & Supplies	865	7,500	7,500	7,500	7,500
541-30-54	Books, Pub, Subscriptions	390	402	360	410	450
541-30-55	Employee Study Expense	2,019	420	2,700	2,700	2,700
541-30-56	Vehicle Repair & Maintenance	11,284	16,030	15,000	15,000	15,000
	<b>Subtotal</b>	<b>74,607</b>	<b>82,534</b>	<b>520,364</b>	<b>222,155</b>	<b>236,856</b>
<b>CAPITAL OUTLAY</b>						
541-60-63	Improv. Other Than Bldgs.	-	-	-	-	300,000
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300,000</b>
<b>PROGRAM TOTAL</b>		<b>400,221</b>	<b>432,567</b>	<b>954,166</b>	<b>655,957</b>	<b>1,003,965</b>



Function	Department	Program
Public Works	Street Improvement 541	Lawn Mowing 4140

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
541-10-12	Regular Salaries & Wages	133,100	132,119	158,101	158,101	174,921
541-10-14	Overtime	7,118	10,372	12,000	12,000	12,600
541-10-16	Christmas Bonus	500	-	500	500	500
541-10-21	FICA Taxes	7,838	11,175	13,051	13,051	14,384
541-10-23	Life & Health Insurance	47,940	50,430	60,950	60,950	68,813
541-10-24	General Employee Retirement	8,505	8,429	10,207	10,207	11,251
	<b>Subtotal</b>	<b>205,001</b>	<b>212,524</b>	<b>254,809</b>	<b>254,809</b>	<b>282,469</b>
<b>OPERATING</b>						
541-30-34	Other Contractual Services	36,631	49,221	75,000	75,451	75,000
541-30-40	Travel & Per Diem	-	-	532	532	532
541-30-41	Communication Services	1,288	967	800	2,000	800
541-30-46	Repair & Maintenance	218	195	4,592	4,592	4,592
541-30-52	Operating Supplies	29,470	24,050	28,752	32,059	38,752
541-30-54	Books, Pub, Subscriptions	-	-	100	100	100
541-30-55	Employee Study Expense	-	280	3,700	3,700	3,700
541-30-56	Vehicle Repair & Maintenance	3,365	3,511	5,000	5,500	5,000
	<b>Subtotal</b>	<b>70,972</b>	<b>78,224</b>	<b>118,476</b>	<b>123,934</b>	<b>128,476</b>
<b>CAPITAL OUTLAY</b>						
541-60-64	Machinery & Equipment	13,069	13,883	15,000	15,000	-
	<b>Subtotal</b>	<b>13,069</b>	<b>13,883</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>
<b>PROGRAM TOTAL</b>		<b>289,042</b>	<b>304,631</b>	<b>388,285</b>	<b>393,743</b>	<b>410,945</b>



Function		Department			Program	
Public Works		PW - Street Improvement			Tree Service & Acquisition	
		541			4150	
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>OPERATING</b>						
541-30-34	Other Contractual Services	40,578	31,755	41,000	50,207	41,000
541-30-46	Repair & Maintenance	-	-	500	500	500
541-30-51	Office Supplies	-	-	200	200	200
541-30-52	Operating Supplies	-	7,443	16,000	16,000	16,000
<b>Subtotal</b>		40,578	39,199	57,700	66,907	57,700
<b>PROGRAM TOTAL</b>		40,578	39,199	57,700	66,907	57,700



Function		Department			Program	
Public Works		PW - Street Improvement			Other Projects	
		581			8400	
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>OPERATING</b>						
581-30-32	Accounting & Auditing Fees	2,774	2,890	2,980	2,980	2,980
581-30-45	Insurance	89,207	69,417	102,620	102,620	102,620
581-92-17	Termination Pay	1,757	-	10,000	10,000	10,000
<b>Subtotal</b>		<b>93,738</b>	<b>72,307</b>	<b>115,600</b>	<b>115,600</b>	<b>115,600</b>
<b>PROGRAM TOTAL</b>		<b>93,738</b>	<b>72,307</b>	<b>115,600</b>	<b>115,600</b>	<b>115,600</b>

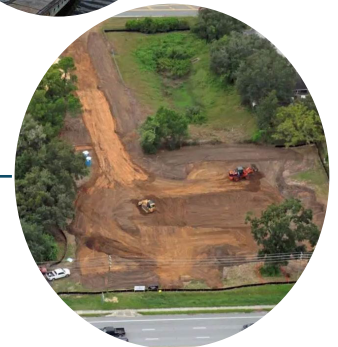
FUND: STREET IMPROVEMENT - 013



Function	Department	Program
Public Works	PW - Street Improvement 541	Capital Projects 8600

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>CAPITAL OUTLAY</b>						
541-64-12	Traffic Calming	-	21,245	-	78,754	-
541-64-13	Road Improvements	-	-	245,000	245,000	-
<b>Subtotal</b>		-	21,245	245,000	323,754	-
<b>PROGRAM TOTAL</b>		-	21,245	245,000	323,754	-

## COMMUNITY DEVELOPMENT



### DEPARTMENT DESCRIPTION

The Community Redevelopment Agency fund (CRA) was created under Chapter 163, Florida Statutes and Ordinance No. 90-42 of the City of Eustis. The Eustis City Commission appoints the Governing Board of the CRA, and, therefore, the City exercises significant influence over its operations and fiscal management. The CRA trust fund was created to support the City of Eustis Downtown and East Town Area development activities and its unique needs. The properties within the Redevelopment Area generate Tax Increment Revenues. These revenues are to be used to fund the various projects and activities identified in the Redevelopment Plan or related to achieving the Plan's goals and objectives. Community redevelopment is an economic development strategy that the local government uses successfully to eliminate and prevent blight conditions in the City of Eustis community.





Function	Department	Summary
Public Works	Community Redevelopment - CRA Summary 516 541 581	Programs Capital Positions

Title	Budget by Program	FTE Positions	PTE Positions
Administration	\$ 269,764	1	1
Other Projects	245,000	-	-
Capital Projects	711,100	-	-
Debt Service	2,598,559	-	-
<b>Department Total</b>	<b>\$ 3,824,423</b>	<b>1</b>	<b>1</b>

Capital Request			
1230	Wayfinding Signs	3,000	
8600	Street Rehabilitation	50,000	
8600	Lake Eustis Sidewalk Rehab.	550,100	
8600	CRA Sidewalk & Tree Planting	70,000	
	<b>Total</b>	<b>\$ 673,100</b>	

Summary by Category	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/Projected
Personnel Services	130,067	147,591	128,323	128,323	148,144	15.45%
Operating Expenses	78,559	69,361	105,495	112,725	118,620	5.23%
<b>Subtotal</b>	<b>208,626</b>	<b>216,952</b>	<b>233,818</b>	<b>241,048</b>	<b>266,764</b>	<b>10.67%</b>
<b>Capital Outlay</b>	<b>81,538</b>	<b>110,533</b>	<b>934,000</b>	<b>1,858,907</b>	<b>714,100</b>	<b>-61.58%</b>
<b>Non-Operating Expenditure</b>	<b>290,914</b>	<b>260,516</b>	<b>443,149</b>	<b>443,149</b>	<b>2,843,559</b>	<b>541.67%</b>
<b>Department Total</b>	<b>581,078</b>	<b>588,001</b>	<b>1,610,967</b>	<b>2,543,104</b>	<b>3,824,423</b>	<b>50.38%</b>

Authorized Personnel FTE	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	Included Vacancy FY 24-25
Police Officer	1	1	1	1	1	-
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>

Authorized Personnel PTE	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	Included Vacancy FY 24-25
Director	1	1	1	1	1	-
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>



Fund Type		Community Redevelopment Trust Fund					Profile
CRA Trust   Governmental							
Fund Family: Special Revenue		Summary					Major Fund
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	<b>2,072,047</b>	<b>2,354,994</b>	<b>1,480,790</b>	<b>2,924,991</b>	<b>1,859,784</b>	<b>-36.42%</b>
	<b>REVENUE</b>						
330-10-00	INCREMENTAL PAYMENT	369,013	461,736	628,214	628,214	624,673	-0.56%
361-10-10	INTEREST	8,594	85,380	65,000	65,000	80,000	23.08%
381-01-00	TRANSFER FROM GEN. FUND	486,418	610,882	784,683	784,683	896,578	14.26%
384-10-01	BANK LOAN	-	-	-	-	2,527,558	100.00%
	<b>TOTAL REVENUE</b>	<b>864,025</b>	<b>1,157,998</b>	<b>1,477,897</b>	<b>1,477,897</b>	<b>4,128,809</b>	<b>179.37%</b>
	<b>TOTAL REVENUE &amp; BALANCES</b>	<b>2,936,072</b>	<b>3,512,992</b>	<b>2,958,687</b>	<b>4,402,888</b>	<b>5,988,593</b>	<b>36.02%</b>
	<b>EXPENDITURES</b>						
8400-581	OTHER PROJECTS	91,940	62,367	245,000	245,000	245,000	0.00%
8600-541	CAPITAL PROJECTS	-	37,221	50,000	50,000	50,000	0.00%
8600-581	CAPITAL PROJECTS	81,538	73,312	884,000	1,808,907	661,100	-63.45%
8800-581	DEBT SERVICE	198,974	198,149	198,149	198,149	2,598,559	1211.42%
1230-516	ADMINISTRATION	137,801	158,436	142,818	146,818	172,764	17.67%
516-30-31	PROFESSIONAL SERVICE	2,250	-	5,000	5,000	15,000	200.00%
516-30-34	OTHER CONSTRUCTION SERVICE	13,575	3,516	31,000	34,230	27,000	-21.12%
516-30-43	STREET LIGHTING	55,000	55,000	55,000	55,000	55,000	0.00%
	<b>TOTAL EXPENDITURES</b>	<b>581,078</b>	<b>588,001</b>	<b>1,610,967</b>	<b>2,543,104</b>	<b>3,824,423</b>	<b>50.38%</b>
	<b>REQUIRED RESERVES</b>	<b>145,270</b>	<b>147,000</b>	<b>402,742</b>	<b>635,776</b>	<b>956,106</b>	<b>50.38%</b>
	<b>AVAILABLE BALANCE</b>	<b>2,354,994</b>	<b>2,924,991</b>	<b>1,347,720</b>	<b>1,859,784</b>	<b>2,164,170</b>	<b>16.37%</b>
	<b>TOTAL ENDING FUND BALANCE</b>	<b>2,354,994</b>	<b>2,924,991</b>	<b>1,347,720</b>	<b>1,859,784</b>	<b>2,164,170</b>	<b>16.37%</b>



Function		Department		Program		
General Government		City Manager		Admin   Programs   Lighting		
		541		1230		
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
516-10-12	Regular Salaries & Wages	84,154	88,395	73,317	73,317	82,997
516-10-14	Overtime	6,050	8,100	6,200	6,200	11,500
516-10-16	Christmas Bonus	-	-	100	100	120
516-10-21	FICA Taxes	6,188	5,287	6,091	6,091	11,913
516-10-23	Life & Health Insurance	4,324	13,702	14,628	14,628	8,840
516-10-24	General Employee Retirement	1,041	-	1,362	1,362	1,437
516-10-26	Police Pension	28,310	32,107	26,625	26,625	31,336
	<b>Subtotal</b>	<b>130,067</b>	<b>147,591</b>	<b>128,323</b>	<b>128,323</b>	<b>148,144</b>
<b>OPERATING</b>						
516-30-31	Professional Services	2,250	-	5,000	5,000	15,000
516-30-32	Accounting & Auditing Fees	5,150	5,250	5,400	5,400	6,625
516-30-34	Other Contractual Services	13,575	3,516	31,000	34,230	27,000
516-30-40	Travel & Per Diem	1,449	4,800	7,200	7,200	7,200
516-30-43	Utility Services - Street Lighting	55,000	55,000	55,000	55,000	55,000
516-30-51	Office Supplies	40	-	100	100	2,000
516-30-52	Operating Supplies	300	-	1,000	5,000	5,000
516-30-54	Books, Pub, Subscriptions	795	795	795	795	795
	<b>Subtotal</b>	<b>78,559</b>	<b>69,361</b>	<b>105,495</b>	<b>112,725</b>	<b>118,620</b>
<b>CAPITAL OUTLAY</b>						
516-60-65	Wayfinding Signs	-	-	-	-	3,000
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000</b>
<b>PROGRAM TOTAL</b>		<b>208,626</b>	<b>216,952</b>	<b>233,818</b>	<b>241,048</b>	<b>269,764</b>



Function	Department	Program
General Government	City Manager	CRA Projects
Projects	581	8400

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>NON-OPERATING EXPENDITURES</b>						
581-92-06	Development Incentive	91,940	62,367	245,000	245,000	245,000
	<b>Subtotal</b>	91,940	62,367	245,000	245,000	245,000
	<b>PROGRAM TOTAL</b>	<b>91,940</b>	<b>62,367</b>	<b>245,000</b>	<b>245,000</b>	<b>245,000</b>



Function	Department	Program
General Government	City Manager 541   581	CRA Projects 8600

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>CRA PROJECTS</b>						
541-60-01	Street Rehabilitation	-	37,221	50,000	50,000	50,000
581-60-21	Lake Eustis Sidewalk Rehab.	-	-	25,000	424,900	550,100
581-60-38	CRA Sidewalk & Tree Planting	12,881	7,397	40,000	196,850	70,000
581-60-46	CRA Palmetto Plaza Park Phase II	-	-	419,000	469,000	-
581-60-47	Bay Street Drainage Improvement	-	-	-	145,000	-
581-60-48	Housing Rehabilitation	67,807	22,356	-	124,007	41,000
581-60-49	CRA Street Rehabilitation	850	-	-	49,150	-
581-92-15		-	43,559	-	-	-
581-95-05	Special Projects	-	-	400,000	400,000	-
<b>Subtotal</b>		<b>81,538</b>	<b>110,533</b>	<b>934,000</b>	<b>1,858,907</b>	<b>711,100</b>
<b>PROGRAM TOTAL</b>		<b>81,538</b>	<b>110,533</b>	<b>934,000</b>	<b>1,858,907</b>	<b>711,100</b>



Function	Department	Program
General Government	City Manager	CRA Debt
	581	8800

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>CRA DEBT SERVICE</b>						
581-70-71	Debt - Principal	115,466	118,885	123,600	123,600	2,527,558
581-70-72	Debt - Interest	83,508	79,264	74,549	74,549	71,001
<b>Subtotal</b>		198,974	198,149	198,149	198,149	2,598,559
<b>PROGRAM TOTAL</b>		<b>198,974</b>	<b>198,149</b>	<b>198,149</b>	<b>198,149</b>	<b>2,598,559</b>



## BUILDING SERVICES



### DEPARTMENT DESCRIPTION

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





Function	Department	Summary
General Government	Building Services 524	Non-Major Fund

	Title	Budget by Program	FTE Positions	PTE Positions
1520	Building Inspection	\$ 886,667	5	-
	<b>Department Total</b>	<b>\$ 886,667</b>	<b>5</b>	<b>-</b>
<b>Capital Request</b>				
1520	SBTA		31,200	
	<b>Total</b>		<b>\$ 31,200</b>	

Summary by Category	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
Personnel Services	141,335	155,611	212,950	411,185	467,345	13.66%
Operating Expenses	615,949	475,219	574,646	283,902	388,122	36.71%
<b>Subtotal</b>	<b>757,284</b>	<b>630,830</b>	<b>787,596</b>	<b>695,087</b>	<b>855,467</b>	<b>23.07%</b>
<b>Capital Outlay</b>	-	-	-	106,000	31,200	-70.57%
<b>Department Total</b>	<b>757,284</b>	<b>630,830</b>	<b>787,596</b>	<b>801,087</b>	<b>886,667</b>	<b>10.68%</b>

Authorized Personnel FTE	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	Included Vacancy FY 24-25
Building Official	-	-	-	1	1	-
Deputy Building Official	-	-	-	1	1	
Permit Clerk	2	2	2	2	2	
Administrative Supervisor	-	-	1	1	1	
<b>Total</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>5</b>	<b>5</b>	<b>-</b>



Fund Type		Building Services Fund					Profile
Revenue   Governmental		Summary					Major Fund
Fund Family: Special Revenue							% Change
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	<b>841,706</b>	<b>1,101,105</b>	<b>1,330,090</b>	<b>1,726,530</b>	<b>2,081,343</b>	<b>20.55%</b>
	<b>REVENUE</b>						
322-10-00	BUILDING PERMITS	841,512	1,099,578	1,000,000	1,000,000	1,000,000	0.00%
322-20-00	PLUMBING PERMITS	23,340	23,132	25,000	25,000	25,000	0.00%
322-30-00	ELECTRICAL PERMITS	84,693	55,399	65,000	65,000	100,000	53.85%
322-40-00	GAS PERMITS	314	461	900	900	200	-77.78%
322-50-00	MECHANICAL PERMITS	44,172	29,036	25,000	25,000	40,000	60.00%
322-60-00	DRIVEWAY PERMITS	9,645	8,535	10,000	10,000	10,000	0.00%
322-70-00	BLDG CODE ADMIN PERMITS	9,926	933	3,000	3,000	4,000	33.33%
361-10-00	INTEREST	3,513	39,181	27,000	27,000	36,000	33.33%
	<b>TOTAL REVENUE</b>	<b>1,017,115</b>	<b>1,256,255</b>	<b>1,155,900</b>	<b>1,155,900</b>	<b>1,215,200</b>	<b>5.13%</b>
	<b>TOTAL REVENUE &amp; BALANCES</b>	<b>1,858,821</b>	<b>2,357,360</b>	<b>2,485,990</b>	<b>2,882,430</b>	<b>3,296,543</b>	<b>14.37%</b>
	<b>EXPENDITURES</b>						
1500-515	ADMINISTRATION	432	-	-	-	-	0.00%
1520-524	BUILDING INSPECTION	757,284	630,830	787,596	801,087	886,667	10.68%
	<b>CAPITAL OUTLAY</b>						
	<b>TOTAL EXPENDITURES</b>	<b>757,716</b>	<b>630,830</b>	<b>787,596</b>	<b>801,087</b>	<b>886,667</b>	<b>10.68%</b>
	<b>REQUIRED RESERVES</b>	<b>189,429</b>	<b>157,707</b>	<b>196,899</b>	<b>200,272</b>	<b>221,667</b>	<b>10.68%</b>
	<b>AVAILABLE BALANCE</b>	<b>911,676</b>	<b>1,568,823</b>	<b>1,501,495</b>	<b>1,881,071</b>	<b>2,188,209</b>	<b>16.33%</b>
	<b>TOTAL ENDING FUND BALANCE</b>	<b>1,101,105</b>	<b>1,726,530</b>	<b>1,698,394</b>	<b>2,081,343</b>	<b>2,409,876</b>	<b>15.78%</b>

NOTE: In FY 2018-19, the Building Services Fund was separated from the General Fund and instituted to ensure compliance with State Statutes.

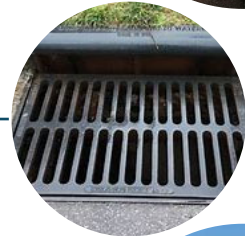


Function	Department	Program
General Government	Development Services 541	Building Inspection 1520

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
524-10-12	Regular Salaries & Wages	97,976	111,256	143,690	302,921	349,668
524-10-14	Overtime	689	-	400	400	525
524-10-16	Christmas Bonus	300	-	400	400	500
524-10-21	FICA Taxes	5,328	7,985	11,054	23,235	26,828
524-10-23	Life & Health Insurance	31,020	30,448	48,760	66,029	68,813
524-10-24	General Employee Retirement	6,022	5,922	8,646	18,200	21,012
	<b>Subtotal</b>	<b>141,335</b>	<b>155,611</b>	<b>212,950</b>	<b>411,185</b>	<b>467,345</b>
<b>OPERATING</b>						
524-30-31	Professional Services	-	-	-	7,274	-
524-30-32	Accounting & Auditing Fees	1,064	1,100	1,250	1,250	1,250
524-30-34	Other Contractual Services	273,543	363,453	440,000	114,829	200,000
524-30-40	Travel & Per Diem	-	154	2,060	2,060	3,560
524-30-41	Communication Services	-	-	-	2,400	3,500
524-30-42	Transportation & Postage	213	-	250	250	250
524-30-45	Insurance	31,240	24,302	35,926	35,926	35,926
524-30-46	Repairs & Maintenance	1,711	2,042	6,585	8,817	7,245
524-30-47	Printing & Binding	336	586	600	600	600
524-30-48	Promotional Activities	223,707	-	1,100	1,100	1,100
524-30-49	Other Current Charges	80,175	80,257	80,175	94,166	115,056
524-30-51	Office Supplies	2,499	2,637	2,500	2,500	3,500
524-30-52	Operating Supplies	1,093	688	1,500	11,290	11,650
524-30-54	Books, Pub, Subscriptions	-	-	500	500	1,685
524-30-55	Employee Study Expense	358	-	2,200	940	2,800
524-30-56	Vehicle Repair & Maintenance	10	-	-	-	-
	<b>Subtotal</b>	<b>615,949</b>	<b>475,219</b>	<b>574,646</b>	<b>283,902</b>	<b>388,122</b>
<b>CAPITAL OUTLAY</b>						
524-60-64	Machinery & Equipment	-	-	-	106,000	-
524-60-95	SBITA	-	-	-	-	31,200
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>106,000</b>	<b>31,200</b>
<b>PROGRAM TOTAL</b>		<b>757,284</b>	<b>630,830</b>	<b>787,596</b>	<b>801,087</b>	<b>886,667</b>

# STORMWATER



## DEPARTMENT DESCRIPTION

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



Function	Department	Summary
Public Works	Public Works - Stormwater 538	Programs   Capital   Positions

Title	Budget by Program	FTE Positions	PTE Positions
3700 Administration	\$ 338,885	3	-
3710 Street Sweep/Drain Maint.	460,396	4	2
3720 Stormwater Projects	425,000	-	-
<b>Department Total</b>	<b>\$ 1,224,281</b>	<b>7</b>	<b>2</b>

**Capital Request**

Eustis St. & Gottsche Ave.	25,000
PW Street Sweeper	400,000
<b>Total</b>	<b>\$ 425,000</b>

Summary by Category	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/Projected
Personnel Services	225,623	219,715	294,746	294,746	358,634	21.68%
Operating Expenses	118,675	90,682	174,747	174,747	180,647	3.38%
<b>Subtotal</b>	<b>344,298</b>	<b>310,397</b>	<b>469,493</b>	<b>469,493</b>	<b>539,281</b>	<b>14.86%</b>
<b>Capital Outlay</b>	<b>281,375</b>	<b>239,501</b>	<b>265,000</b>	<b>253,498</b>	<b>425,000</b>	<b>67.65%</b>
<b>Department Total</b>	<b>885,673</b>	<b>809,898</b>	<b>994,493</b>	<b>982,991</b>	<b>1,224,281</b>	<b>24.55%</b>

Authorized Personnel FTE	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	Included Vacancy FY 24-25
Maintenance Worker I	1	1	1	1	-	-
Heavy Equipment Operator	1	1	1	-	-	1
Maintenance Worker II	1	1	1	2	1	
Stormwater Technician	1	1	1	-	-	
Public Works Foreman	-	-	-	1	2	
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>1</b>

Authorized Personnel PTE	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	Included Vacancy FY 24-25
Deputy Director	1	1	1	1	1	
Administrative Assistant	1	1	1	1	1	
Senior Staff Assistant					1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>1</b>



Fund Type		Stormwater Utility Revenue Fund					Profile
Stormwater Utility   Governmental		Summary					Major Fund
Fund Family: Special Revenue							% Change
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	<b>740,514</b>	<b>720,321</b>	<b>707,546</b>	<b>802,615</b>	<b>709,824</b>	<b>-11.56%</b>
	<b>REVENUE</b>						
343-90-10	Stormwater Utility	860,596	874,322	875,000	875,000	895,000	2.29%
361-10-00	Interest	2,374	17,870	15,000	15,000	31,000	106.67%
369-30-00	Other Miscellaneous	2,500	-	200	200	-	-100.00%
369-90-00	Cancel PY Expenditure	10	-	-	-	-	0.00%
	<b>TOTAL REVENUE</b>	<b>865,480</b>	<b>892,192</b>	<b>890,200</b>	<b>890,200</b>	<b>926,000</b>	<b>4.02%</b>
	<b>TOTAL REVENUE &amp; BALANCES</b>	<b>1,605,994</b>	<b>1,612,513</b>	<b>1,597,746</b>	<b>1,692,815</b>	<b>1,635,824</b>	<b>-3.37%</b>
	<b>EXPENDITURES</b>						
3700-538	Administration	315,415	295,868	338,885	338,885	338,885	0.00%
3710-538	Street Sweep/Drain Maintenance	288,883	274,530	390,608	390,608	460,396	17.87%
	<b>CAPITAL OUTLAY</b>						
3720-538	Capital Projects	281,375	239,501	265,000	253,498	425,000	67.65%
	<b>TOTAL EXPENDITURES</b>	<b>885,673</b>	<b>809,898</b>	<b>994,493</b>	<b>982,991</b>	<b>1,224,281</b>	<b>24.55%</b>
	<b>Net Revenue (Gain/Loss)</b>	<b>(20,193)</b>	<b>82,294</b>	<b>(104,293)</b>	<b>(92,791)</b>	<b>(298,281)</b>	<b>221.45%</b>
	<b>REQUIRED RESERVES</b>	<b>111,272</b>	<b>202,475</b>	<b>248,623</b>	<b>245,748</b>	<b>306,070</b>	<b>24.55%</b>
	<b>AVAILABLE BALANCE</b>	<b>720,321</b>	<b>802,615</b>	<b>603,253</b>	<b>709,824</b>	<b>411,543</b>	<b>-42.02%</b>
	<b>TOTAL ENDING FUND BALANCE</b>	<b>720,321</b>	<b>802,615</b>	<b>603,253</b>	<b>709,824</b>	<b>411,543</b>	<b>-42.02%</b>



Function	Department	Program
Public Works	Public Works - Stormwater 538	Administration 3700

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>OPERATING</b>						
538-30-31	Professional Services	9,300	-	20,000	20,000	20,000
538-30-32	Accounting & Auditing Fees	2,761	286	2,950	2,950	2,950
538-30-45	Insurance	36,964	28,783	48,935	48,935	48,935
538-90-18	Bad Debt Write-Off	6,390	6,799	7,000	7,000	7,000
	<b>Subtotal</b>	<b>55,415</b>	<b>35,868</b>	<b>78,885</b>	<b>78,885</b>	<b>78,885</b>
<b>NON-OPERATING EXPENDITURES</b>						
538-91-13	Transfer To Street Improv.	260,000	260,000	260,000	260,000	260,000
	<b>Subtotal</b>	<b>260,000</b>	<b>260,000</b>	<b>260,000</b>	<b>260,000</b>	<b>260,000</b>
	<b>PROGRAM TOTAL</b>	<b>315,415</b>	<b>295,868</b>	<b>338,885</b>	<b>338,885</b>	<b>338,885</b>



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

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
538-10-12	Regular Salaries & Wages	163,066	146,661	197,476	197,476	240,143
538-10-14	Overtime	5,355	8,236	10,000	10,000	12,075
538-10-16	Christmas Bonus	380	-	400	400	520
538-10-21	FICA Taxes	11,410	11,279	15,909	15,909	19,258
538-10-23	Life & Health Insurance	36,096	43,388	58,512	58,512	71,565
538-10-24	General Employee Retirement	9,316	10,151	12,449	12,449	15,073
	<b>Subtotal</b>	<b>225,623</b>	<b>219,715</b>	<b>294,746</b>	<b>294,746</b>	<b>358,634</b>
<b>OPERATING</b>						
538-30-31	Professional Services	-	-	-	-	-
538-30-32	Accounting & Auditing Fees	-	-	-	-	-
538-30-34	Other Contractual Services	4,804	7,171	4,900	7,900	10,900
538-30-40	Travel & Per Diem	-	-	500	500	500
538-30-41	Communication Services	922	971	700	700	700
538-30-42	Transportation & Postage	-	-	-	-	-
538-30-45	Insurance	-	-	-	-	-
538-30-46	Repairs & Maintenance	27,643	6,780	32,500	28,000	32,500
538-30-47	Printing & Binding	-	-	-	-	-
538-30-48	Promotional Activities	-	-	-	-	-
538-30-49	Other Current Charges	2,581	13,300	16,900	17,400	16,900
538-30-51	Office Supplies	-	-	100	100	-
538-30-52	Operating Supplies	20,116	14,168	30,262	30,262	30,262
538-30-54	Books, Pub, Subscriptions	-	-	-	-	-
538-30-55	Employee Study Expense	671	210	1,000	1,000	1,000
538-30-56	Vehicle Repair & Maintenance	6,523	12,215	9,000	10,000	9,000
	<b>Subtotal</b>	<b>63,260</b>	<b>54,815</b>	<b>95,862</b>	<b>95,862</b>	<b>101,762</b>
<b>PROGRAM TOTAL</b>		<b>288,883</b>	<b>274,530</b>	<b>390,608</b>	<b>390,608</b>	<b>460,396</b>



FUND: STORMWATER UTILITY - 049



Function	Department	Program
Public Works	Public Works - Stormwater 538	Stormwater Projects 3720

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>CAPITAL OUTLAY</b>						
538-60-01	Diedrich Street Stormwater	-	-	-	60,000	-
538-60-02	Stormwater Culvert Replace.	-	-	220,000	80,000	-
538-60-03	Eustis Street & Gottsche Ave.	-	-	-	-	25,000
538-60-04	Bush Hog Mower	34,732	-	-	-	-
538-60-63	Stormwater Master Plan	83,008	9,436	-	58,498	-
538-60-66	Concrete Crushing	-	-	45,000	55,000	-
538-60-69	Public Works Street Sweeper	-	-	-	-	400,000
538-60-72	West Woodward Improv.	163,635	230,065	-	-	-
<b>Subtotal</b>		<b>281,375</b>	<b>239,501</b>	<b>265,000</b>	<b>253,498</b>	<b>425,000</b>
<b>PROGRAM TOTAL</b>		<b>281,375</b>	<b>239,501</b>	<b>265,000</b>	<b>253,498</b>	<b>425,000</b>

# ENTERPRISE FUNDS



## Enterprise Funds Summary

### Fiscal Year 2024-25

Estimated Revenues & Expenses	Water & Sewer Revenue Fund FY 24-25	Reclaimed Water Fund FY 24-25	Water & Sewer R&R Fund FY 24-25	Total Enterprise Fund FY 24-25
<b>Beginning Estimated Fund Balance</b>	<b>21,081,937</b>	<b>171,039</b>	<b>20,430,927</b>	<b>41,683,903</b>
<b>Estimated Revenue:</b>				
Intergovernmental Revenue	-	-	-	-
Charges for Services	14,573,925	-	-	14,573,925
Fines and Forfeitures	220,000	-	-	220,000
Miscellaneous Revenues	732,200	1,800	175,000	909,000
Other Financing Sources	-	-	2,300,000	2,300,000
<b>Total Estimated Revenues</b>	<b>15,526,125</b>	<b>1,800</b>	<b>2,475,000</b>	<b>18,002,925</b>
<b>Total Estimated Revenues &amp; Balances</b>	<b>36,608,062</b>	<b>172,839</b>	<b>22,905,927</b>	<b>59,686,828</b>
<b>Estimated Expenses:</b>				
General Governmental Services	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	6,802,904	-	2,467,000	9,269,904
Transportation	-	-	-	-
Economic Development	-	-	-	-
Culture and Recreation	-	-	-	-
Debt Services	-	-	582,600	582,600
Other Financing Sources (Uses)	8,951,824	-	-	8,951,824
<b>Total Estimated Expenses</b>	<b>15,754,728</b>	<b>-</b>	<b>3,049,600</b>	<b>18,804,328</b>
<b>Reserves</b>	<b>5,213,334</b>	<b>-</b>	<b>-</b>	<b>5,213,334</b>
<b>Total Appropriated Expenses &amp; Reserves</b>	<b>20,968,062</b>	<b>-</b>	<b>3,049,600</b>	<b>24,017,662</b>
<b>Available Estimated Balance</b>	<b>15,640,001</b>	<b>172,839</b>	<b>19,856,327</b>	<b>35,669,167</b>
<b>Ending Estimated Fund Balance</b>	<b>20,853,334</b>	<b>172,839</b>	<b>19,856,327</b>	<b>40,882,500</b>

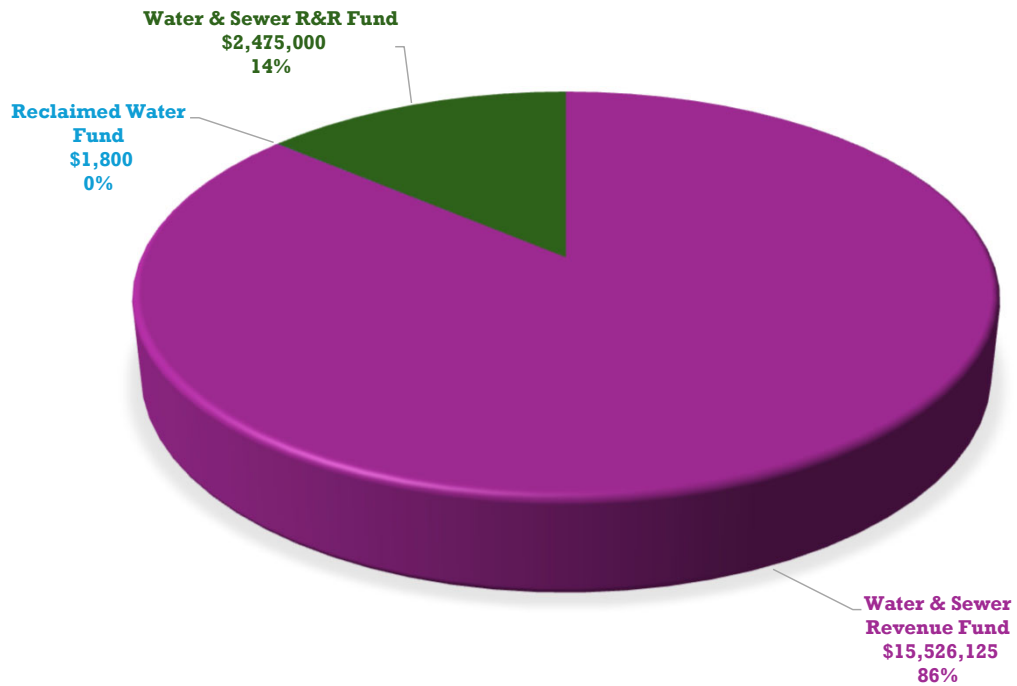
## Budget Enterprise Funds Fiscal Year 2024-25

### Revenues vs. Expenses

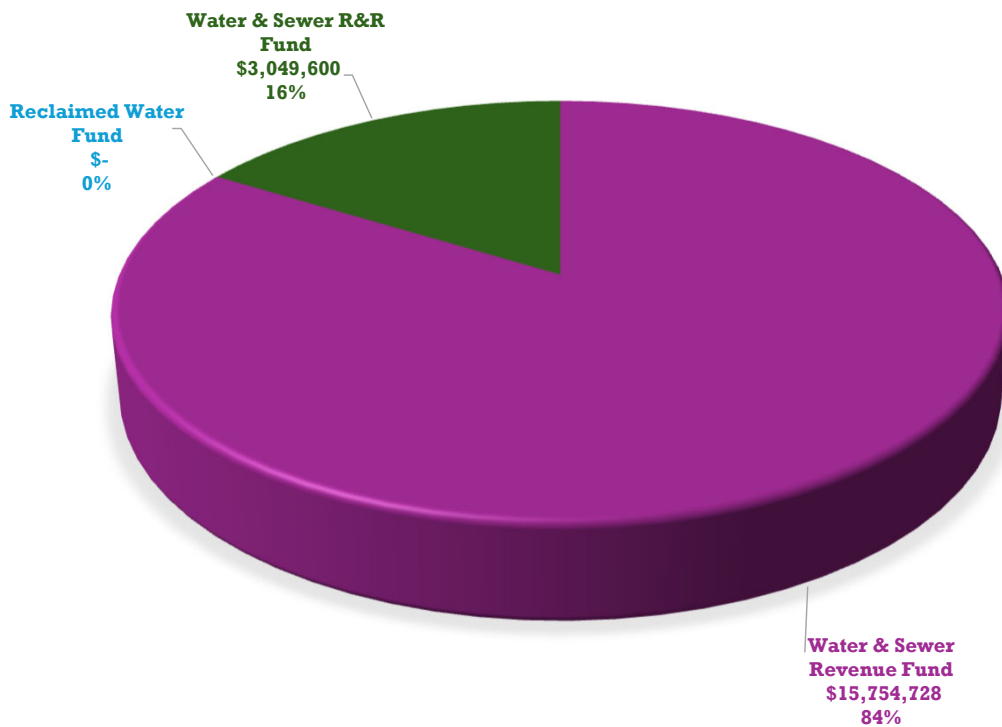
**Total Revenues - \$18,002,925**

**Total Expenses - \$18,804,328**

### REVENUES



### EXPENSES





Fund Type		Water & Sewer Revenue Fund				Profile
Revenue Fund   Enterprise						
Fund Family: Proprietary		Summary				Major Fund
DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
BEGINNING FUND BALANCE	22,709,306	18,145,936	17,616,542	22,036,206	21,081,937	-4.33%
TOTAL REVENUE	14,684,305	16,588,795	13,697,300	13,697,300	15,526,125	13.35%
TOTAL REVENUE & BALANCES	37,393,611	34,734,731	31,313,842	35,733,506	36,608,062	2.45%
TOTAL EXPENDITURES	19,247,675	12,698,524	14,249,351	14,651,569	15,754,728	7.53%
NET REVENUE (LOSS -/GAIN+)	-4,563,370	3,890,270	-552,051	-954,269	-228,603	-76.04%
OPERATING RESERVES	4,677,160	4,746,002	3,513,534	3,513,539	3,612,716	2.82%
AVAILABLE BALANCES	13,468,776	17,290,204	13,550,957	17,568,399	17,240,618	-1.87%
<b>TOTAL ENDING FUND BALANCE</b>	<b>18,145,936</b>	<b>22,036,206</b>	<b>17,064,491</b>	<b>21,081,937</b>	<b>20,853,334</b>	<b>-1.08%</b>



Fund Type		Water & Sewer Revenue Fund					Profile
Revenue Fund   Enterprise		Revenue					Major Fund
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
<b>340</b>	<b>WATER REVENUES</b>						
340-30-10	WATER SALES	5,226,602	5,615,126	5,520,000	5,520,000	5,945,000	7.70%
340-30-11	WATER SALES - SORRENTO	462,663	527,395	500,000	500,000	584,250	16.85%
340-30-12	WATER SALES - HEATHROW	82,712	83,680	80,000	80,000	87,125	8.91%
340-30-20	WATER SERVICE CHARGE	77,980	84,615	85,000	85,000	97,375	14.56%
340-30-30	WATER TAPPING CHARGE	211,278	320,995	280,000	280,000	389,500	39.11%
340-30-40	RECLAIMED WATER	527,062	767,898	630,000	630,000	845,625	34.23%
340-30-50	BACKFLOW PREVENTION	11,765	16,230	15,500	15,500	19,000	22.58%
	<b>Subtotal</b>	<b>6,600,062</b>	<b>7,415,939</b>	<b>7,110,500</b>	<b>7,110,500</b>	<b>7,967,875</b>	<b>12.06%</b>
<b>340</b>	<b>WASTEWATER REVENUES</b>						
340-50-10	SEWER SERVICE CHARGE	4,990,910	5,180,687	5,200,000	5,200,000	5,483,750	5.46%
340-50-11	SEWER SERVICE - SORRENTO	196,665	207,115	210,000	210,000	246,000	17.14%
340-50-12	SEWER SERVICE - HEATHROW	91,088	100,751	100,000	100,000	114,800	14.80%
340-50-20	SEWER TAPPING CHARGES	27,885	43,395	43,000	43,000	61,500	43.02%
340-50-30	UMATILLA SEWER CHARGES	-	152,214	500,000	500,000	500,000	0.00%
340-50-31	FLA FOOD SEWER CHARGES	-	-	-	-	200,000	100.00%
	<b>Subtotal</b>	<b>5,306,548</b>	<b>5,684,163</b>	<b>6,053,000</b>	<b>6,053,000</b>	<b>6,606,050</b>	<b>9.14%</b>
<b>354</b>	<b>FINES &amp; FORFEITURES</b>						
354-30-00	LATE FEE PENALTIES	195,826	206,273	215,000	215,000	220,000	2.33%
354-40-01	WATER VIOLATIONS	-	750	750	750	-	-100.00%
	<b>Subtotal</b>	<b>195,826</b>	<b>207,023</b>	<b>215,750</b>	<b>215,750</b>	<b>220,000</b>	<b>1.97%</b>
<b>331, 361, 364, 366, &amp;</b>	<b>MISCELLANEOUS</b>						
331-35-01	ARPA GRANT	1,730,419	-	-	-	-	0.00%
361-10-00	INTEREST	49,453	398,589	300,000	300,000	715,000	138.33%
361-30-00	NET INC (DEC)	(187)	(4,207)	-	-	-	0.00%
364-30-00	SALE OF FIXED ASSETS	-	(12,769)	-	-	-	0.00%
366-10-00	PRIVATE DONATIONS	790,217	2,883,883	-	-	-	0.00%
369-30-00	OTHER MISCELLANEOUS	7,173	12,005	17,000	17,000	17,000	0.00%
369-40-00	MISCELLANEOUS REIMBURSEMENTS	3,059	791	700	700	-	-100.00%
369-50-00	BAD DEBT RECOVERY	1,620	255	200	200	200	0.00%
369-90-00	CANCEL PY EXPENDITURES	115	3,122	150	150	-	-100.00%
	<b>Subtotal</b>	<b>2,581,869</b>	<b>3,281,670</b>	<b>318,050</b>	<b>318,050</b>	<b>732,200</b>	<b>130.22%</b>
	<b>TOTAL REVENUE</b>	<b>14,684,305</b>	<b>16,588,795</b>	<b>13,697,300</b>	<b>13,697,300</b>	<b>15,526,125</b>	<b>13.35%</b>



Fund Type		Water & Sewer Revenue Fund					Profile
Revenue Fund   Enterprise		Program Expenses by Department					Major Fund
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
<b>PUBLIC UTILITIES</b>							
3100-536	ADMINISTRATION UTILITIES	491,309	673,239	836,015	899,408	1,247,363	38.69%
3120-536	CUSTOMER SERVICE UTILITIES	558,282	672,869	909,160	909,160	1,018,783	12.06%
3130-536	METER READING UTILITIES	197,469	181,603	285,079	367,204	320,054	-12.84%
3140-536	ENVIRONMENTAL COMPLIANCE	-	252,707	252,707	262,707	338,173	28.73%
	<b>Subtotal</b>	<b>1,247,060</b>	<b>1,780,418</b>	<b>2,282,961</b>	<b>2,438,479</b>	<b>2,924,374</b>	<b>19.93%</b>
<b>WATER</b>							
3300-533	ADMINISTRATION	342,501	268,036	390,905	490,266	398,165	-18.79%
3310-533	TREATMENT	599,821	743,865	848,239	881,739	1,072,155	21.60%
3320-533	DISTRIBUTION	815,354	833,242	1,292,471	1,335,068	1,068,831	-19.94%
3330-533	GROUND MAINTENANCE	65,679	82,556	224,785	224,785	260,454	15.87%
3340-533	BACKFLOW / CONSERVATION	67,910	-	-	-	-	0.00%
3360-533	EASTERN WATER PLANT	159,065	100,272	242,760	274,090	286,405	4.49%
	<b>Subtotal</b>	<b>2,050,330</b>	<b>2,027,972</b>	<b>2,999,160</b>	<b>3,205,948</b>	<b>3,086,011</b>	<b>-3.74%</b>
<b>WASTEWATER</b>							
3500-535	ADMINISTRATION	143,184	218,747	253,576	266,576	238,732	-10.45%
3510-535	COLLECTION / LIFT STATION	542,192	549,784	754,139	678,174	726,317	7.10%
3520-535	TREATMENT	602,451	875,736	1,032,444	1,159,271	1,277,860	10.23%
3530-535	LABORATORY	175,028	187,551	210,931	210,931	278,129	31.86%
3540-535	RECLAIMED WATER	180,138	207,738	283,321	254,470	236,807	-6.94%
3550-535	SLUDGE DISPOSAL	135,651	157,119	185,600	194,600	265,000	36.18%
3560-535	EASTERN WASTEWATER PLANT	154,672	172,530	197,379	193,279	256,893	32.91%
3570-535	ENVIRONMENTAL COMPLIANCE	-	-	-	-	344,419	100.00%
3580-535	EASTERN LIFT STATION	69,006	53,204	106,855	106,855	92,735	-13.21%
	<b>Subtotal</b>	<b>2,002,322</b>	<b>2,422,408</b>	<b>3,024,245</b>	<b>3,064,157</b>	<b>3,716,893</b>	<b>21.30%</b>
<b>NON-DEPARTMENTAL</b>							
8100-536-91-01	TRANSFER TO GENERAL FUND	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	0.00%
8100-536-91-02	TRANSFER TO GEN FUND (ADDL)	1,358,316	-	-	-	-	0.00%
8100-536-91-03	TRANSFER TO W&S R&R (ADDL)	3,976,526	-	-	-	-	0.00%
8100-536-91-42	TRANSFER TO W&S R&R FUND	4,188,050	2,300,000	2,300,000	2,300,000	2,300,000	0.00%
8100-536-91-66	TRANSFER TO SEWER IMPACT	293,158	296,477	333,800	333,800	333,800	0.00%
8400-536-30-32	ACCOUNTING & AUDITING	41,205	38,860	57,650	57,650	57,650	0.00%
8400-536-90-04	UNEMPLOYMENT COMPENSATION	-	-	2,000	2,000	2,000	0.00%
8400-536-90-06	CONTINGENCY - WATER	29	413	50,000	50,000	50,000	0.00%
8400-536-90-07	CONTINGENCY - SEWER	-	-	50,000	50,000	50,000	0.00%
8400-536-90-16	TERMINATION PAY	79,483	25,377	60,000	60,000	60,000	0.00%
8400-536-90-18	BAD DEBT WRITE-OFF	50,573	54,199	80,000	80,000	80,000	0.00%
8400-536-90-33	PAY PLAN UPDATE - PHASE II	423,463	230,974	-	-	-	0.00%
8500-536-30-45	INSURANCE	632,800	437,732	709,535	709,535	794,000	11.90%
8500-536-30-58	OPEB EXPENTURE	(75,068)	(14,007)	-	-	-	0.00%
8600-536-30-59	DEPRECIATION	679,428	795,970	-	-	-	0.00%
8800-581-70-75	SBITA	-	1,731	-	-	-	0.00%
	<b>Subtotal</b>	<b>13,947,963</b>	<b>6,467,726</b>	<b>5,942,985</b>	<b>5,942,985</b>	<b>6,027,450</b>	<b>1.42%</b>
<b>TOTAL EXPENDITURES</b>		<b>19,247,675</b>	<b>12,698,524</b>	<b>14,249,351</b>	<b>14,651,569</b>	<b>15,754,728</b>	<b>7.53%</b>



# PUBLIC UTILITIES



## DEPARTMENT DESCRIPTION

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





Function	Water & Sewer Revenue Fund	Department
Public Utilities	Summary 536	Public Utilities Programs   Capital   Positions

Program	Title	Budget by Program	FTE Positions	PTE Positions
3100	Administration Utilities	\$ 1,247,363	7	1
3120	Customer Service Utilities	1,018,783	8	-
3130	Meter Reading Utilities	320,054	4	-
3140	Environ. Compliance	338,173	3	-
8100	Fund Transfers	4,933,800	-	-
8400	Contingencies	299,650	-	-
8500	Insurance	794,000	-	-
<b>Department Total</b>		<b>\$ 2,924,374</b>	<b>22</b>	<b>1</b>

**Capital Request**

3100	Engineering & Surveying Equipment	\$ 5,500
3100	SBITA	21,200
3120	Bill Printer	15,000
3120	Folding & Inserting Machine	20,000
3120	Air Conditioner	5,000
3130	MRX 920 MBL Data Collector	9,950
3130	Belt Clip Transceiver V3	6,250
3140	Vehicle	35,000
3140	Backflow Software	21,000
<b>Total</b>		<b>\$ 138,900</b>

	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
<b>Summary by Category</b>						
Personnel Services	890,117	1,352,990	1,560,885	1,551,440	1,785,122	15.06%
Operating Expenses	321,127	397,784	564,076	637,469	1,000,352	56.93%
<b>Subtotal</b>	<b>1,211,244</b>	<b>1,750,774</b>	<b>2,124,961</b>	<b>2,188,909</b>	<b>2,785,474</b>	<b>27.25%</b>
<b>Capital Outlay</b>	<b>35,816</b>	<b>6,477</b>	<b>158,000</b>	<b>249,570</b>	<b>138,900</b>	<b>-44.34%</b>
<b>Fund Transfers</b>	<b>12,116,050</b>	<b>4,896,477</b>	<b>4,933,800</b>	<b>4,933,800</b>	<b>4,933,800</b>	<b>0.00%</b>
<b>Other Uses</b>	<b>1,831,913</b>	<b>1,571,249</b>	<b>1,009,185</b>	<b>1,009,185</b>	<b>1,093,650</b>	<b>8.37%</b>
<b>Department Total</b>	<b>1,247,060</b>	<b>8,224,978</b>	<b>8,225,946</b>	<b>8,381,464</b>	<b>8,951,824</b>	<b>6.81%</b>

Function	Water & Sewer Revenue Fund				Department	
Public Utilities	Summary				Public Utilities	
	536				Programs   Capital   Positions	

Authorized Personnel FTE	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	Included Vacancy FY 24-25
Public Works Director	1	1	1	1	1	-
Public Works Deputy Dir. for Utilities	-	1	1	1	1	-
Administrative Supervisor	-	-	-	-	1	-
Administrative Assistant	1	1	1	1	1	-
Project Manager	-	1	1	1	1	-
Civil Engineer	1	1	1	1	1	-
GIS Engineering Specialist	1	-	-	-	1	-
Customer Service Supervisor	1	-	-	-	-	-
Customer Service Rep. I	-	3	3	3	-	-
Customer Service Rep. II	-	2	2	2	-	-
Billing Clerk	1	-	-	-	-	-
Customer Service Rep. III	-	1	1	1	-	-
Field Customer Service Rep.	4	2	2	2	1	-
Meter Reader I	-	-	-	-	-	-
Environmental Compliance Inspector	-	1	1	1	1	-
Backflow & Water Conservation Tech.	-	1	1	1	1	-
Environmental Compliance Manager	-	-	-	-	-	-
Assistant Project Manager	1	1	1	1	-	1
Field Customer Service Manager	-	1	1	1	1	-
Customer Service Rep. I	4	-	-	-	-	-
Customer Service Rep. II	-	-	-	-	-	-
Customer Service Rep. III	1	-	-	-	-	-
Meter Reader II	-	1	1	1	-	-
Buyer	-	1	1	1	-	-
Lead Meter Reader	-	1	1	1	-	-
Environmental Compliance Supervisor	-	1	1	1	1	-
Meter Reader	-	-	-	-	2	-
Collection Supervisor	-	-	-	-	1	-
Collection Agent	-	-	-	-	1	-
Community Relations Supervisor	-	-	-	-	1	-
Customer Relations Specialist	-	-	-	-	1	-
Customer Relations Specialist	-	-	-	-	1	-
Customer Relations Rep.	-	-	-	-	1	-
Customer Relations Rep.	-	-	-	-	1	-
Field Customer Service Manager	-	-	-	-	1	-
<b>Total</b>	16	21	21	21	22	1



Function	Department	Program
Public Utilities	Public Utilities 536	Administration 3100

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
536-10-12	Regular Salaries & Wages	358,497	480,290	533,508	533,508	582,634
536-10-14	Overtime	2,224	925	9,500	9,500	8,400
536-10-16	Christmas Bonus	500	-	800	800	700
536-10-21	FICA Taxes	27,734	36,044	41,602	41,602	45,268
536-10-22	Florida Retirement System	8,043	14,896	12,461	12,461	18,180
536-10-23	Life & Health Insurance	50,760	68,508	85,330	85,330	96,338
536-10-24	General Employee Retirement	5,007	23,141	27,642	27,642	29,712
	<b>Subtotal</b>	<b>452,765</b>	<b>623,803</b>	<b>710,843</b>	<b>710,843</b>	<b>781,231</b>
<b>OPERATING</b>						
536-30-31	Professional Services	4,395	5,415	32,000	43,940	374,000
536-30-34	Other Contractual Services	-	15,147	-	51,453	-
536-30-40	Travel & Per Diem	788	898	3,200	3,200	3,200
536-30-41	Communication Services	3,242	3,312	5,200	5,200	5,000
536-30-42	Transportation & Postage	8	13	182	182	182
536-30-46	Repair & Maintenance	1,826	1,818	3,800	3,800	3,300
536-30-47	Printing & Binding	1,191	364	1,000	1,000	1,500
536-30-51	Office Supplies	993	1,009	22,040	22,040	5,000
536-30-52	Operating Supplies	13,734	11,204	33,750	33,750	33,750
536-30-54	Books, Pub, Subscriptions	1,235	2,422	2,500	2,500	2,500
536-30-55	Employee Study Expense	2,322	834	4,000	4,000	9,000
536-30-56	Vehicle Repair & Maintenance	1,297	522	2,000	2,000	2,000
	<b>Subtotal</b>	<b>31,031</b>	<b>42,958</b>	<b>109,672</b>	<b>173,065</b>	<b>439,432</b>
<b>CAPITAL OUTLAY</b>						
536-60-64	Machinery & Equipment	7,513	6,477	15,500	15,500	5,500
536-60-95	SBITA	-	-	-	-	21,200
	<b>Subtotal</b>	<b>7,513</b>	<b>6,477</b>	<b>15,500</b>	<b>15,500</b>	<b>26,700</b>
<b>PROGRAM TOTAL</b>		<b>491,309</b>	<b>673,239</b>	<b>836,015</b>	<b>899,408</b>	<b>1,247,363</b>



Function	Department	Program
Public Utilities	Public Utilities 536	Customer Service 3120

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
536-10-12	Regular Salaries & Wages	181,075	252,400	272,738	271,193	357,126
536-10-14	Overtime	-	132	1,000	1,000	1,050
536-10-16	Christmas Bonus	600	-	700	700	800
536-10-21	FICA Taxes	12,711	18,708	20,995	20,995	27,462
536-10-22	Florida Retirement System	4,603	5,224	7,427	7,427	6,296
536-10-23	Life & Health Insurance	60,160	75,169	85,330	85,330	110,100
536-10-24	General Employee Retirement	104	12,190	13,201	13,201	18,208
	<b>Subtotal</b>	<b>259,253</b>	<b>363,822</b>	<b>401,391</b>	<b>399,846</b>	<b>521,043</b>
<b>OPERATING</b>						
536-30-34	Other Contractual Services	122,269	134,977	128,100	128,100	135,900
536-30-41	Communication Services	2,084	5,366	7,505	7,505	5,840
536-30-42	Transportation & Postage	64,990	71,232	81,280	81,280	84,250
536-30-43	Utilities	11,151	13,886	11,450	11,450	15,000
536-30-46	Repair & Maintenance	48,376	64,908	108,484	108,484	189,900
536-30-47	Printing & Binding	15,609	15,755	18,200	18,200	18,600
536-30-51	Office Supplies	6,247	7,082	8,750	8,750	6,750
536-30-52	Operating Supplies	-	(4,378)	500	500	500
536-30-55	Employee Study Expense	-	219	1,000	1,000	1,000
	<b>Subtotal</b>	<b>270,726</b>	<b>309,047</b>	<b>365,269</b>	<b>365,269</b>	<b>457,740</b>
<b>CAPITAL OUTLAY</b>						
536-60-62	Buildings	-	-	142,500	142,500	-
536-60-64	Machinery & Equipment	28,303	-	-	1,545	40,000
	<b>Subtotal</b>	<b>28,303</b>	<b>-</b>	<b>142,500</b>	<b>144,045</b>	<b>40,000</b>
<b>PROGRAM TOTAL</b>		<b>558,282</b>	<b>672,869</b>	<b>909,160</b>	<b>909,160</b>	<b>1,018,783</b>



Function	Department	Program
Public Utilities	Public Utilities 536	Meter Reading 3130

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
536-10-12	Regular Salaries & Wages	116,215	95,274	159,823	151,923	164,544
536-10-14	Overtime	4,347	7,431	7,500	7,500	12,600
536-10-16	Christmas Bonus	400	-	400	400	400
536-10-21	FICA Taxes	8,207	7,324	12,831	12,831	13,582
536-10-23	Life & Health Insurance	40,420	30,448	48,760	48,760	55,050
536-10-24	General Employee Retirement	8,510	6,636	10,040	10,040	10,629
	<b>Subtotal</b>	<b>178,099</b>	<b>147,113</b>	<b>239,354</b>	<b>231,454</b>	<b>256,804</b>
<b>OPERATING</b>						
536-30-34	Other Contractual Services	-	17,071	15,100	15,100	16,000
536-30-41	Communication Services	3,201	2,420	3,600	4,050	4,800
536-30-46	Repair & Maintenance	972	3,436	4,475	4,025	3,500
536-30-52	Operating Supplies	13,642	9,576	21,300	21,300	20,750
536-30-55	Employee Study Expense	60	-	500	500	500
536-30-56	Vehicle Repair & Maintenance	1,495	1,988	750	750	1,500
	<b>Subtotal</b>	<b>19,370</b>	<b>34,491</b>	<b>45,725</b>	<b>45,725</b>	<b>47,050</b>
<b>CAPITAL OUTLAY</b>						
536-60-64	Machinery & Equipment	-	-	-	90,025	16,200
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90,025</b>	<b>16,200</b>
<b>PROGRAM TOTAL</b>		<b>197,469</b>	<b>181,603</b>	<b>285,079</b>	<b>367,204</b>	<b>320,054</b>



Function	Department	Program
Public Utilities	Public Utilities 536	Environmental Compliance 3140

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
536-10-12	Regular Salaries & Wages	-	163,249	150,697	150,697	161,231
536-10-14	Overtime	-	163	1,000	1,000	1,050
536-10-16	Christmas Bonus	-	-	300	300	300
536-10-21	FICA Taxes	-	13,312	11,628	11,628	12,437
536-10-23	Life & Health Insurance	-	33,303	36,570	36,570	41,288
536-10-24	General Employee Retirement	-	8,226	9,102	9,102	9,737
	<b>Subtotal</b>	-	218,252	209,297	209,297	226,043
<b>OPERATING</b>						
536-30-31	Professional Services	-	-	10,000	20,000	20,000
536-30-32	Accounting & Auditing Fees	-	-	-	-	-
536-30-34	Other Contractual Services	-	-	7,200	7,200	3,800
536-30-40	Travel & Per Diem	-	837	2,000	2,000	2,000
536-30-41	Communication Services	-	1,293	2,160	2,160	2,160
536-30-42	Transportation & Postage	-	1,977	2,500	2,500	3,000
536-30-43	Utilities	-	-	-	-	-
536-30-46	Repair & Maintenance	-	2,269	8,000	8,000	7,000
536-30-47	Printing & Binding	-	1,796	2,500	2,500	4,000
536-30-48	Promotional Activities	-	-	-	-	5,000
536-30-51	Office Supplies	-	-	-	-	-
536-30-52	Operating Supplies	-	2,495	5,800	5,800	5,800
536-30-54	Books, Pub, Subscriptions	-	-	-	-	120
536-30-55	Employee Study Expense	-	448	1,000	1,000	1,000
536-30-56	Vehicle Repair & Maintenance	-	173	2,250	2,250	2,250
	<b>Subtotal</b>	-	11,288	43,410	53,410	56,130
<b>CAPITAL OUTLAY</b>						
536-60-64	Machinery & Equipment	-	-	-	-	35,000
536-60-95	SBITA	-	-	-	-	21,000
	<b>Subtotal</b>	-	-	-	-	56,000
<b>PROGRAM TOTAL</b>		-	229,540	252,707	262,707	338,173

## **Public Utilities Department Priorities, Strategies, Goals & Objectives**

The Public Utilities Department is in alignment with the City's Strategic Plan Priorities and Strategies. Departmental performance measures include key performance indicators (KPIs) that track progress toward short-term goals. The Public Utilities Department demonstrates the impact of their activities on the achievement of immediate goals, helping city officials make informed decisions about funding and resource allocation for the long-term goals. The long-term goals, performance measures will involve tracking trends and outcomes over a more extended period particularly the emphasis on Competent and Effective Government, Goal #3 revolves around delivering quality and cost-effective public services. Here are the outlined objectives:

1. *Enhancing Operational Excellence:* The Public Utilities Department remains dedicated to refining its operational processes. This involves ongoing research into methodologies that can amplify efficiency and efficacy across drafting, GIS, engineering, project management, and design functions.
2. *Technology Innovations:* Improving customer service, and increasing the amount of new, more efficient water reading units installed. A two-pronged approach includes amping up customer service experiences and increasing the integration of advanced water reading units. These new units promise enhanced efficiency and accuracy.
3. *Teamwork Makes a Difference:* Collaboration with other City departments, agencies, and partners to share ideas, resources, and creative solutions for public services.<sup>45</sup> Evaluating and Adapting: They're always checking how well their plans work. They gather feedback, study outcomes, and adjust their strategies to keep improving service quality. Implementing best practices and technologies regarding billing and revenue collection.
4. *Thinking Green:* Focusing on environmentally friendly practices (paperless billing). Department explores eco-friendly solutions that align with the City's sustainability goals.
5. *Professional Customer Service:* Implementing best practices and technologies regarding billing and revenue collection. The Department is committed to keeping up with the latest industry practices and technologies when it comes to billing and revenue collection. Whenever feasible, these cutting-edge solutions will be put into action to improve overall operations. Friendly customer service is all about making your experience positive, easy, and enjoyable. When you reach out for help with your utility needs, you can expect a warm and welcoming interaction from our dedicated team.

## **Public Utilities Services Outcome: Results and Accomplishments**

The annual review outcome for a Public Utilities department reflects effective management and provision of essential services to the community.

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

- *Reliable Service Delivery:* The Department consistently provides reliable water and sewer services to residents and businesses without significant interruptions.
- *Customer Service:* High-quality customer service is a priority, with responsive and courteous staff addressing inquiries, billing, and service requests promptly. Compared to last year, customer service responded to 4.7% more phone calls. In FY 2025, the Department is aiming for more improvements of 2.67%.
- *Timely and Accurate Billing:* The Department consistently generates accurate utility bills and ensures they are delivered to customers on time.

- *Billing Dispute Resolution:* The Department effectively resolves billing disputes and discrepancies promptly and to the satisfaction of customers.
- *Multiple Payment Options:* Customers have access to various payment options, including online, in-person, and automatic payment methods, enhancing convenience.
- *Clear Communication:* The Department provides clear and transparent communication about billing procedures, rates, and any changes to utility services. In FY 2024, there was an increase of 220 more customer phone calls answered, representing nearly 4.7% compared to the previous year's volume.
- *Billing Assistance Programs:* Low-income and vulnerable customers are offered assistance programs or flexible payment arrangements to ensure access to essential services.
- *Data Security:* Customer data is securely managed to protect sensitive information and ensure compliance with data privacy regulations.
- *Water Meter Installations:* In FY 2024, 261 new water meters were installed, marking a decrease of nearly 13% compared to the previous year's installations.
- *Efficient Collections:* Collections efforts, when necessary, are fair and conducted in compliance with applicable laws and regulations.
- *Emergency Response:* The Department demonstrates a swift and effective response to water or sewer emergencies, such as leaks or pipe breaks.
- *Financial Management:* The Department manages its budget effectively, ensuring financial stability and responsible resource allocation.
- *Technological Integration:* Utilization of advanced technology and data analytics improves system monitoring, maintenance, and response times. In FY2024 Online Service Application was implemented, to allow customers to view their bills, make payments, and access account information easily.

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

- *24/7 Customer Support:* Explore the possibility of providing round-the-clock customer support to accommodate customers with diverse schedules.
- *Self-Service Options:* Implement self-service portals that enable customers to manage their accounts, set up payment plans, and track their water usage.
- *Language Accessibility:* Ensure that customer support services and communications are available in multiple languages to serve a diverse community.
- *Wait Time Improvement:* Improve customers' average wait time to 3 minutes and 20 seconds.
- *Customer Feedback Mechanism:* Establish a system for collecting customer feedback and suggestions for service improvement.

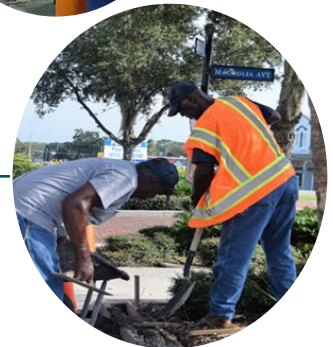
The annual review for a Public Utilities Customer Service and Billing department indicates a commitment to providing excellent customer service while managing billing processes effectively. Continuously improving digital services, communication, and support options will enhance the customer experience and satisfaction. Additionally, efforts to assist vulnerable customers and educate the community on utility conservation can contribute to a well-rounded and successful department.



## Public Utilities Department's Key Performance Indicators (KPIs)

Strategic Plan Priority	Strategic Plan Goal	Measures Type	Program Performance	Actual FY 2021-22	Actual FY 2022-23	Estimated FY 2023-24	Projected FY 2024-25
Competent & Effective Government	Goal #3	Efficiency	Number of Water Units Served	11,905	12,398	12,065	12,067
Competent & Effective Government	Goal #3	Efficiency	Average Daily Water Flow in Million Gallons	3.43	3.61	3.68	3.70
Competent & Effective Government	Goal #4	Efficiency	Answered Phone Calls	4,550	4,650	4,870	5,000
Competent & Effective Government	Goal #5	Efficiency	Call Center Average Wait Times	3.9 min	3.9 min	3.6 min	3.2 min
Competent & Effective Government	Goal #3	Outcome	New Water Meters Installed	214	300	261	265
Competent & Effective Government	Goal #4	Outcome	Customer Service Improvements as % of plan reviews, completed within fiscal year	15.50%	16.00%	16.80%	18.00%
<b>Total Public Utilities Services</b>				<b>16,673</b>	<b>17,348</b>	<b>17,200</b>	<b>17,335</b>

# WATER



## DEPARTMENT DESCRIPTION

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



Function	Water & Sewer Revenue Fund	Department
Public Utilities	Summary 533	Water
		Programs   Capital   Positions

Program	Title	Budget by Program	FTE Positions	PTE Positions
3300	Administration - Water	\$ 398,165	2	-
3310	Treatment	1,072,155	4	-
3320	Distribution	1,068,831	9	2
3330	Ground Maintenance	260,454	4	-
3340	Backflow/Conserv.	-	-	-
3360	Eastern Water Plant	286,405	1	-
<b>Department Total</b>		<b>\$ 3,086,011</b>	<b>20</b>	<b>2</b>

#### Capital Request

3300	Security Cameras W/Storage	\$ 24,000
3300	Server Upgrade	6,000
3310	Swing Check Valve Replacement	6,000
3310	Electric Motor - Grand Island	9,500
3330	Lawn Mower	15,000
3360	Hydro Tank Sensors	10,000
<b>Total</b>		<b>\$ 70,500</b>

	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
<b>Summary by Category</b>						
Personnel Services	1,192,026	987,996	1,637,823	1,559,823	1,527,331	-2.08%
Operating Expenses	857,732	988,774	1,292,337	1,527,192	1,488,180	-2.55%
<b>Subtotal</b>	<b>2,049,758</b>	<b>1,976,771</b>	<b>2,930,160</b>	<b>3,087,015</b>	<b>3,015,511</b>	<b>-2.32%</b>
<b>Capital Outlay</b>	<b>572</b>	<b>51,201</b>	<b>69,000</b>	<b>118,933</b>	<b>70,500</b>	<b>-40.72%</b>
<b>Department Total</b>	<b>2,050,330</b>	<b>2,027,972</b>	<b>2,999,160</b>	<b>3,205,948</b>	<b>3,086,011</b>	<b>-3.74%</b>

Function	Water & Sewer Revenue Fund					Department
Public Utilities	Summary					Water
	533					Programs   Capital   Positions
Authorized Personnel FTE	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	Included Vacancy FY 24-25
Water Superintendent	1	1	1	1	1	-
Administrative Assistant	-	1	-	-	1	-
Utility Supervisor	2	2	2	2	2	-
Operator B	2	1	-	-	1	-
Operator C-II	-	-	-	-	1	-
Utility Foreman	1	2	2	2	2	-
Utility Project Inspector	1	1	1	1	1	-
Utility Worker I	3	1	4	4	-	1
Utility Worker II	-	4	2	2	-	-
Heavy Equipment Operator	1	1	2	2	1	-
Maintenance Worker I	5	1	3	3	7	-
Utility Lead Worker	1	1	-	-	-	-
Lead Operator	-	3	-	-	1	-
Deputy Director PW for Utilities	1	1	-	-	-	-
Senior Staff Assistant	1	1	1	1	-	-
Operator C-I	1	1	-	-	-	-
Operator Trainee	1	-	-	-	1	-
Utility Worker III	1	-	3	3	-	1
Utility Line Locator Tech	1	-	-	-	1	-
Maintenance Worker II	-	-	1	1	-	-
Backflow & Water Conservation Tech	1	-	-	-	-	-
Operator B w/Dual	-	-	1	1	-	-
Operator C-I w/Dual	-	-	1	1	-	-
Lead Operator Dual	-	-	1	1	-	-
Lead Operator C-I	-	-	1	1	-	-
<b>Total</b>	<b>24</b>	<b>22</b>	<b>26</b>	<b>26</b>	<b>20</b>	<b>2</b>



Function	Water & Sewer Revenue Fund	Program
Public Utilities	Water 533	Administration 3300

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
533-10-12	Regular Salaries & Wages	187,930	80,890	119,961	119,961	130,521
533-10-14	Overtime	-	-	300	300	315
533-10-16	Christmas Bonus	300	-	200	200	200
533-10-21	FICA Taxes	12,773	5,736	9,216	9,216	10,024
533-10-23	Life & Health Insurance	31,020	16,176	24,380	24,380	27,525
533-10-24	General Employee Retirement	11,052	6,209	7,216	7,216	7,850
	<b>Subtotal</b>	<b>243,075</b>	<b>109,011</b>	<b>161,273</b>	<b>161,273</b>	<b>176,435</b>
<b>OPERATING</b>						
533-30-31	Professional Services	45,432	84,405	115,500	207,525	115,500
533-30-34	Other Contractual Services	13,003	8,965	19,640	19,640	20,940
533-30-40	Travel & Per Diem	651	312	1,000	1,100	1,000
533-30-41	Communication Services	1,328	1,479	2,360	2,360	2,160
533-30-42	Transportation & Postage	488	1,152	1,400	1,400	1,400
533-30-43	Utilities	10,424	11,607	12,200	12,200	13,700
533-30-46	Repair & Maintenance	6,964	12,453	17,202	17,202	7,500
533-30-47	Printing & Binding	954	531	1,000	1,975	1,000
533-30-48	Promotional Activities	2,063	2,834	5,000	5,000	-
533-30-51	Office Supplies	2,172	2,452	2,500	2,500	2,500
533-30-52	Operating Supplies	13,393	14,765	22,950	22,950	20,950
533-30-54	Books, Pub, Subscriptions	1,544	1,751	2,380	2,380	2,580
533-30-55	Employee Study Expense	365	565	1,500	1,400	1,500
533-30-56	Vehicle Repair & Maintenance	645	-	1,000	4,600	1,000
	<b>Subtotal</b>	<b>99,426</b>	<b>143,271</b>	<b>205,632</b>	<b>302,232</b>	<b>191,730</b>
<b>CAPITAL OUTLAY</b>						
533-60-64	Machinery & Equipment	-	15,754	24,000	26,761	30,000
	<b>Subtotal</b>	<b>-</b>	<b>15,754</b>	<b>24,000</b>	<b>26,761</b>	<b>30,000</b>
<b>PROGRAM TOTAL</b>		<b>342,501</b>	<b>268,036</b>	<b>390,905</b>	<b>490,266</b>	<b>398,165</b>



Function		Water & Sewer Revenue Fund			Program	
Public Utilities		Water 533			Water Treatment 3310	
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
533-10-12	Regular Salaries & Wages	170,658	203,953	221,184	221,184	233,568
533-10-14	Overtime	6,471	9,220	11,000	11,000	13,335
533-10-16	Christmas Bonus	500	-	400	400	400
533-10-21	FICA Taxes	12,078	15,593	17,793	17,793	18,919
533-10-23	Life & Health Insurance	42,300	45,672	48,760	48,760	55,050
533-10-24	General Employee Retirement	11,055	12,374	13,932	13,932	14,814
	<b>Subtotal</b>	<b>243,062</b>	<b>286,811</b>	<b>313,069</b>	<b>313,069</b>	<b>336,085</b>
<b>OPERATING</b>						
533-30-31	Professional Services	12,000	-	24,000	31,500	120,000
533-30-34	Other Contractual Services	11,595	27,522	18,450	18,450	27,650
533-30-40	Travel & Per Diem	1,106	-	2,000	2,000	2,000
533-30-41	Communication Services	2,781	9,659	14,320	14,320	14,520
533-30-43	Utilities	211,342	254,656	280,000	280,000	300,000
533-30-46	Repair & Maintenance	44,569	68,946	87,000	87,000	100,000
533-30-52	Operating Supplies	69,399	80,943	100,000	126,000	146,700
533-30-54	Books, Pub, Subscriptions	-	150	-	-	300
533-30-55	Employee Study Expense	1,914	500	4,400	4,400	4,400
533-30-56	Vehicle Repair & Maintenance	2,053	872	5,000	5,000	5,000
	<b>Subtotal</b>	<b>356,759</b>	<b>443,249</b>	<b>535,170</b>	<b>568,670</b>	<b>720,570</b>
<b>CAPITAL OUTLAY</b>						
533-60-63	Improv. Other Than Buildings	-	13,804	-	-	-
533-60-64	Machinery & Equipment	-	-	-	-	15,500
	<b>Subtotal</b>	<b>-</b>	<b>13,804</b>	<b>-</b>	<b>-</b>	<b>15,500</b>
<b>PROGRAM TOTAL</b>		<b>599,821</b>	<b>743,865</b>	<b>848,239</b>	<b>881,739</b>	<b>1,072,155</b>



Function	Water & Sewer Revenue Fund	Program
Public Utilities	Water 533	Distribution 3320

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
533-10-12	Regular Salaries & Wages	348,887	343,000	601,459	523,459	480,278
533-10-14	Overtime	12,750	12,096	15,000	15,000	15,120
533-10-16	Christmas Bonus	1,000	-	1,500	1,500	1,100
533-10-21	FICA Taxes	25,168	27,350	47,274	47,274	37,982
533-10-23	Life & Health Insurance	107,160	96,102	182,850	182,850	151,388
533-10-24	General Employee Retirement	19,411	20,247	36,988	36,988	29,724
	<b>Subtotal</b>	<b>514,376</b>	<b>498,795</b>	<b>885,071</b>	<b>807,071</b>	<b>715,591</b>
<b>OPERATING</b>						
533-30-31	Professional Services	62,000	65,209	62,000	62,000	62,000
533-30-34	Other Contractual Services	1,440	1,440	1,900	1,900	-
533-30-40	Travel & Per Diem	1,535	-	2,500	2,500	2,000
533-30-41	Communication Services	5,837	5,402	11,000	10,025	7,590
533-30-42	Transportation & Postage	-	-	-	-	-
533-30-43	Utilities	-	-	-	-	-
533-30-46	Repair & Maintenance	175,664	192,707	203,000	281,000	203,000
533-30-47	Printing & Binding	-	-	-	-	-
533-30-51	Office Supplies	-	-	-	-	-
533-30-52	Operating Supplies	47,887	43,680	68,800	68,800	58,200
533-30-54	Books, Pub, Subscriptions	-	200	500	500	450
533-30-55	Employee Study Expense	2,030	384	10,200	10,200	9,000
533-30-56	Vehicle Repair & Maintenance	4,013	14,417	17,500	13,900	11,000
	<b>Subtotal</b>	<b>300,406</b>	<b>323,440</b>	<b>377,400</b>	<b>450,825</b>	<b>353,240</b>
<b>CAPITAL OUTLAY</b>						
533-60-64	Machinery & Equipment	572	11,008	30,000	77,172	-
	<b>Subtotal</b>	<b>572</b>	<b>11,008</b>	<b>30,000</b>	<b>77,172</b>	<b>-</b>
<b>PROGRAM TOTAL</b>		<b>815,354</b>	<b>833,242</b>	<b>1,292,471</b>	<b>1,335,068</b>	<b>1,068,831</b>



Function		Water & Sewer Revenue Fund			Program	
Public Utilities		Water 533			Ground Maintenance 3330	
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
533-10-12	Regular Salaries & Wages	35,458	48,000	136,998	136,998	147,561
533-10-14	Overtime	417	921	4,000	4,000	4,725
533-10-16	Christmas Bonus	100	-	400	400	400
533-10-21	FICA Taxes	3,304	3,191	10,817	10,817	11,681
533-10-23	Life & Health Insurance	10,340	16,176	48,760	48,760	55,050
533-10-24	General Employee Retirement	2,656	2,480	8,460	8,460	9,137
	<b>Subtotal</b>	<b>52,275</b>	<b>70,767</b>	<b>209,435</b>	<b>209,435</b>	<b>228,554</b>
<b>OPERATING</b>						
533-30-46	Repair & Maintenance	3,190	1,954	4,500	3,100	4,500
533-30-52	Operating Supplies	9,471	8,580	9,850	11,250	11,400
533-30-56	Vehicle Repair & Maintenance	743	1,256	1,000	1,000	1,000
	<b>Subtotal</b>	<b>13,404</b>	<b>11,790</b>	<b>15,350</b>	<b>15,350</b>	<b>16,900</b>
<b>CAPITAL OUTLAY</b>						
533-60-64	Machinery & Equipment	-	-	-	-	15,000
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>
<b>PROGRAM TOTAL</b>		<b>65,679</b>	<b>82,556</b>	<b>224,785</b>	<b>224,785</b>	<b>260,454</b>





Function	Water & Sewer Revenue Fund	Program
Public Utilities	Water 533	Backflow/Conservation 3340

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
533-10-12	Regular Salaries & Wages	41,659	-	-	-	-
533-10-16	Christmas Bonus	100	-	-	-	-
533-10-21	FICA Taxes	2,402	-	-	-	-
533-10-23	Life & Health Insurance	10,340	-	-	-	-
533-10-24	General Employee Retirement	2,599	-	-	-	-
	<b>Subtotal</b>	<b>57,100</b>	-	-	-	-
<b>OPERATING</b>						
533-30-34	Other Contractual Services	790	-	-	-	-
533-30-41	Communication Services	522	-	-	-	-
533-30-42	Transportation & Postage	2,092	-	-	-	-
533-30-46	Repair & Maintenance	3,977	-	-	-	-
533-30-47	Printing & Binding	1,738	-	-	-	-
533-30-52	Operating Supplies	1,691	-	-	-	-
	<b>Subtotal</b>	<b>10,810</b>	-	-	-	-
<b>PROGRAM TOTAL</b>		<b>67,910</b>	-	-	-	-



Function		Water & Sewer Revenue Fund			Program	
Public Utilities		Water 533			Eastern Water System 3360	
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
533-10-12	Regular Salaries & Wages	60,549	15,438	45,482	45,482	45,774
533-10-14	Overtime	3,911	152	5,000	5,000	4,200
533-10-16	Christmas Bonus	-	-	100	100	100
533-10-21	FICA Taxes	4,885	(110)	3,480	3,480	3,831
533-10-23	Life & Health Insurance	9,400	5,709	12,190	12,190	13,763
533-10-24	General Employee Retirement	3,393	1,424	2,723	2,723	2,998
	<b>Subtotal</b>	<b>82,138</b>	<b>22,612</b>	<b>68,975</b>	<b>68,975</b>	<b>70,665</b>
<b>OPERATING</b>						
533-30-31	Professional Services	27,920	80	53,000	78,330	89,000
533-30-34	Other Contractual Services	2,750	2,452	8,205	8,205	9,300
533-30-40	Travel & Per Diem	-	-	700	700	700
533-30-41	Communication Services	1,615	3,605	4,580	4,580	4,180
533-30-42	Transportation & Postage	-	-	-	-	-
533-30-43	Utilities	27,227	32,927	36,000	36,000	40,000
533-30-46	Repair & Maintenance	8,146	12,753	34,500	34,500	35,660
533-30-47	Printing & Binding	-	-	-	-	-
533-30-51	Office Supplies	-	-	-	-	-
533-30-52	Operating Supplies	9,149	14,662	20,500	26,500	25,500
533-30-54	Books, Pub, Subscriptions	-	75	-	-	100
533-30-55	Employee Study Expense	35	290	700	700	700
533-30-56	Vehicle Repair & Maintenance	85	180	600	600	600
	<b>Subtotal</b>	<b>76,927</b>	<b>67,025</b>	<b>158,785</b>	<b>190,115</b>	<b>205,740</b>
<b>CAPITAL OUTLAY</b>						
533-60-63	Improv. Other Than Buildings	-	10,635	-	-	-
533-60-64	Machinery & Equipment	-	-	15,000	15,000	10,000
533-60-95	SBITA	-	-	-	-	-
	<b>Subtotal</b>	<b>-</b>	<b>10,635</b>	<b>15,000</b>	<b>15,000</b>	<b>10,000</b>
<b>PROGRAM TOTAL</b>		<b>159,065</b>	<b>100,272</b>	<b>242,760</b>	<b>274,090</b>	<b>286,405</b>



# WASTEWATER



## DEPARTMENT DESCRIPTION

Under the supervision of the Public Works Director, the Wastewater Department provides high quality collection, treatment, and disposal of wastewater for customers inside and outside the City of Eustis and ensures sanitary conditions for health and quality of life. The Department maintains its collection system and lift stations to ensure delivery to its treatment facilities. It also runs its treatment facilities in compliance with all regulatory and environmental requirements and maintains its laboratory to ensure all standards are met. The Wastewater Department also handles the disposal of the material, or sludge, remaining after the treatment process.



Function	Water & Sewer Revenue Fund	Department
Public Utilities	Summary 535	Wastewater Programs   Capital   Positions

Program	Title	Budget by Program	FTE Positions	PTE Positions
3500	Administration	\$ 238,732	2	-
3510	Lift Stations	726,317	4	-
3520	Treatment	1,277,860	6	-
3530	Laboratory	278,129	2	-
3540	Reclaimed Water	236,807	1	-
3550	Sludge Disposal	265,000	-	-
3560	Eastern Wastewater Plant	256,893	1	-
3570	Collections	344,419	2	-
3580	Eastern Lift Stations	92,735	1	-
<b>Department Total</b>		<b>\$ 3,716,893</b>	<b>19</b>	<b>-</b>

#### Capital Request

3500	Copy Machine	\$ 11,000
3500	Sewer Upgrade	6,000
3520	Sewer / Diffusers & Membrane Parts	20,000
3530	LIMS Software	46,000
3550	Beltpress Pump	15,000
3560	Sewer / Easter Plant UTV	23,500
<b>Total</b>		<b>\$ 121,500</b>

	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
<b>Summary by Category</b>						
Personnel Services	865,655	1,047,528	1,263,445	1,263,445	1,636,723	29.54%
Operating Expenses	1,095,175	1,318,081	1,560,700	1,601,209	1,958,670	22.32%
<b>Subtotal</b>	<b>1,960,830</b>	<b>2,365,610</b>	<b>2,824,145</b>	<b>2,864,654</b>	<b>3,595,393</b>	<b>25.51%</b>
<b>Capital Outlay</b>	<b>41,492</b>	<b>56,799</b>	<b>200,100</b>	<b>199,502</b>	<b>121,500</b>	<b>-39.10%</b>
<b>Department Total</b>	<b>2,002,322</b>	<b>2,422,408</b>	<b>3,024,245</b>	<b>3,064,157</b>	<b>3,716,893</b>	<b>21.30%</b>

Function	Water & Sewer Revenue Fund				Department	
Public Utilities	Summary				Wastewater	
	535				Programs   Capital   Positions	

Authorized Personnel FTE	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	Included Vacancy FY 24-25
Senior Staff Assistant	1	1	1	1	1	-
Wastewater Superintendent	1	1	1	1	1	-
Lift Station Operator	2	2	2	2	2	-
Lift Station Mechanic	1	1	-	-	-	-
Utility Supervisor	1	1	2	2	2	-
Lead Operator	2	2	1	1	1	-
Operator A	2	2	-	-	1	-
Operator B	-	1	1	1	2	-
Utility Worker III	1	1	-	-	-	-
Operator C-I	1	1	1	1	-	-
Operator C-II	1	1	1	1	1	-
Laboratory Service Manager	-	1	1	1	1	-
Laboratory Tech	1	1	-	-	-	-
Maintenance Worker II	-	1	-	-	2	1
Utility Foreman	1	-	1	1	-	1
Utility Worker II	-	-	1	1	-	-
Laboratory Manager	1	-	-	-	-	-
Environmental Compliance Inspector	1	-	-	-	-	-
Utility Worker	-	-	1	1	-	-
Dual Operator A and B	-	-	1	1	-	-
Dual Operator A and C	-	-	1	1	-	-
Laboratory Technician	-	-	1	1	1	-
Lift Station Foreman	-	-	-	-	1	-
Operator Trainee	-	-	-	-	1	1
Maintenance Worker I	-	-	-	-	1	-
Heavy Equipment Operator	-	-	-	-	1	-
<b>Total</b>	17	17	17	17	19	3



Function	Water & Sewer Revenue Fund	Program
Public Utilities	Wastewater 535	Administration 3500

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
535-10-12	Regular Salaries & Wages	96,471	131,670	115,081	115,081	118,172
535-10-14	Overtime	-	-	300	300	210
535-10-16	Christmas Bonus	200	-	200	200	200
535-10-21	FICA Taxes	6,477	11,888	8,842	8,842	9,072
535-10-23	Life & Health Insurance	20,680	23,788	24,380	24,380	27,525
535-10-24	General Employee Retirement	6,671	6,845	6,923	6,923	7,103
	<b>Subtotal</b>	<b>130,499</b>	<b>174,190</b>	<b>155,726</b>	<b>155,726</b>	<b>162,282</b>
<b>OPERATING</b>						
535-30-31	Professional Services	3,078	33,656	59,350	72,350	39,750
535-30-34	Other Contractual Services	-	-	-	-	-
535-30-40	Travel & Per Diem	490	170	2,200	2,200	2,200
535-30-41	Communication Services	1,166	887	1,300	1,300	1,500
535-30-42	Transportation & Postage	138	89	200	200	200
535-30-46	Repair & Maintenance	122	70	400	400	400
535-30-47	Printing & Binding	-	-	3,000	3,000	3,000
535-30-51	Office Supplies	1,389	2,478	-	-	-
535-30-52	Operating Supplies	5,316	6,754	6,400	6,400	8,900
535-30-54	Books, Pub, Subscriptions	-	-	-	-	1,500
535-30-55	Employee Study Expense	655	254	1,600	1,600	1,600
535-30-56	Vehicle Repair & Maintenance	331	200	400	400	400
	<b>Subtotal</b>	<b>12,685</b>	<b>44,558</b>	<b>74,850</b>	<b>87,850</b>	<b>59,450</b>
<b>CAPITAL OUTLAY</b>						
535-60-64	Machinery & Equipment	-	-	23,000	23,000	17,000
535-60-95	SBITA	-	-	-	-	-
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>23,000</b>	<b>23,000</b>	<b>17,000</b>
<b>PROGRAM TOTAL</b>		<b>143,184</b>	<b>218,747</b>	<b>253,576</b>	<b>266,576</b>	<b>238,732</b>



Function	Water & Sewer Revenue Fund	Program
Public Utilities	Wastewater 535	Lift StationS 3510

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
535-10-12	Regular Salaries & Wages	154,441	142,991	205,456	205,456	208,095
535-10-14	Overtime	2,701	2,036	8,000	8,000	3,150
535-10-16	Christmas Bonus	300	-	400	400	400
535-10-21	FICA Taxes	11,883	7,852	16,360	16,360	16,191
535-10-22	Florida Retirement System	16,531	11,983	26,218	26,218	9,183
535-10-23	Life & Health Insurance	31,020	34,254	48,760	48,760	55,050
535-10-24	General Employee Retirement	(21,580)	2,197	5,245	5,245	7,888
	<b>Subtotal</b>	<b>195,296</b>	<b>201,313</b>	<b>310,439</b>	<b>310,439</b>	<b>299,957</b>
<b>OPERATING</b>						
535-30-31	Professional Services	12,545	2,450	10,000	5,935	16,000
535-30-34	Other Contractual Services	166,337	173,205	227,000	142,000	233,000
535-30-40	Travel & Per Diem	1,143	295	1,500	1,500	1,500
535-30-41	Communication Services	9,010	8,011	10,800	10,800	11,160
535-30-43	Utilities	62,270	58,991	72,000	72,000	75,000
535-30-46	Repair & Maintenance	34,458	32,696	30,000	28,800	35,000
535-30-52	Operating Supplies	30,414	23,905	35,400	45,600	44,500
535-30-54	Books, Pub, Subscriptions	-	-	-	-	-
535-30-55	Employee Study Expense	355	4,363	4,200	4,200	4,200
535-30-56	Vehicle Repair & Maintenance	3,942	3,981	4,000	8,100	6,000
	<b>Subtotal</b>	<b>320,474</b>	<b>307,898</b>	<b>394,900</b>	<b>318,935</b>	<b>426,360</b>
<b>CAPITAL OUTLAY</b>						
535-60-63	Improv. Other Than Bldgs.	6,869	40,573	-	-	-
535-60-64	Machinery & Equipment	19,553	-	48,800	48,800	-
	<b>Subtotal</b>	<b>26,422</b>	<b>40,573</b>	<b>48,800</b>	<b>48,800</b>	<b>-</b>
<b>PROGRAM TOTAL</b>		<b>542,192</b>	<b>549,784</b>	<b>754,139</b>	<b>678,174</b>	<b>726,317</b>





Function	Water & Sewer Revenue Fund	Program
Public Utilities	Wastewater 535	Treatment 3520

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
535-10-12	Regular Salaries & Wages	190,902	281,714	335,306	335,306	394,005
535-10-14	Overtime	13,780	7,781	13,000	13,000	17,325
535-10-16	Christmas Bonus	400	-	700	700	600
535-10-21	FICA Taxes	14,722	21,554	26,699	26,699	31,513
535-10-23	Life & Health Insurance	42,300	59,945	73,140	73,140	96,338
535-10-24	General Employee Retirement	(159)	16,606	20,899	20,899	24,680
	<b>Subtotal</b>	<b>261,945</b>	<b>387,600</b>	<b>469,744</b>	<b>469,744</b>	<b>564,460</b>
<b>OPERATING</b>						
535-30-31	Professional Services	12,642	15,057	24,000	36,206	54,000
535-30-40	Travel & Per Diem	2,247	3,549	5,500	5,500	5,500
535-30-41	Communication Services	2,798	1,783	2,600	2,600	2,600
535-30-43	Utilities	163,006	261,522	250,000	250,000	255,000
535-30-46	Repair & Maintenance	31,114	40,673	52,700	61,700	65,000
535-30-52	Operating Supplies	122,991	157,157	160,800	266,020	304,000
535-30-55	Employee Study Expense	4,315	5,000	9,800	9,800	5,500
535-30-56	Vehicle Repair & Maintenance	1,393	2,195	1,800	1,800	1,800
	<b>Subtotal</b>	<b>340,506</b>	<b>486,937</b>	<b>507,200</b>	<b>633,626</b>	<b>693,400</b>
<b>CAPITAL OUTLAY</b>						
535-60-64	Machinery & Equipment	-	1,199	55,500	55,901	20,000
	<b>Subtotal</b>	<b>-</b>	<b>1,199</b>	<b>55,500</b>	<b>55,901</b>	<b>20,000</b>
<b>PROGRAM TOTAL</b>		<b>602,451</b>	<b>875,736</b>	<b>1,032,444</b>	<b>1,159,271</b>	<b>1,277,860</b>



Function		Water & Sewer Revenue Fund				Program
Public Utilities		Wastewater 535				Laboratory 3530
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
535-10-12	Regular Salaries & Wages	96,217	103,039	111,137	111,137	129,565
535-10-14	Overtime	-	72	200	200	210
535-10-16	Christmas Bonus	200	-	200	200	200
535-10-21	FICA Taxes	6,299	7,993	8,533	8,533	9,943
535-10-22	Florida Retirement System	6,768	(8)	-	-	-
535-10-23	Life & Health Insurance	19,740	21,885	24,380	24,380	27,525
535-10-24	General Employee Retirement	(9,858)	5,998	6,681	6,681	7,786
	<b>Subtotal</b>	<b>119,366</b>	<b>138,978</b>	<b>151,131</b>	<b>151,131</b>	<b>175,229</b>
<b>OPERATING</b>						
535-30-31	Professional Services	18,708	13,510	12,400	12,400	12,400
535-30-40	Travel & Per Diem	1,175	1,060	2,200	2,200	1,500
535-30-41	Communication Services	-	-	-	-	600
535-30-46	Repair & Maintenance	1,037	5,048	1,500	1,500	1,500
535-30-52	Operating Supplies	28,828	28,189	42,800	42,800	40,000
535-30-54	Books, Pub, Subscriptions	-	15	150	150	150
535-30-55	Employee Study Expense	680	750	750	750	750
535-30-56	Vehicle Repair & Maintenance	242	-	-	-	-
	<b>Subtotal</b>	<b>50,670</b>	<b>48,573</b>	<b>59,800</b>	<b>59,800</b>	<b>56,900</b>
<b>CAPITAL OUTLAY</b>						
535-60-64	Machinery & Equipment	4,992	-	-	-	-
535-60-95	SBITA	-	-	-	-	46,000
	<b>Subtotal</b>	<b>4,992</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,000</b>
<b>PROGRAM TOTAL</b>		<b>175,028</b>	<b>187,551</b>	<b>210,931</b>	<b>210,931</b>	<b>278,129</b>



Function		Water & Sewer Revenue Fund			Program	
Public Utilities		Wastewater 535			Reclaimed Water 3540	
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
535-10-12	Regular Salaries & Wages	28,360	30,455	33,935	33,935	36,803
535-10-14	Overtime	334	329	400	400	1,418
535-10-16	Christmas Bonus	100	-	100	100	100
535-10-21	FICA Taxes	1,774	2,047	2,635	2,635	2,931
535-10-23	Life & Health Insurance	10,340	11,418	12,190	12,190	13,763
535-10-24	General Employee Retirement	1,714	1,741	2,061	2,061	2,293
	<b>Subtotal</b>	<b>42,622</b>	<b>45,990</b>	<b>51,321</b>	<b>51,321</b>	<b>57,307</b>
<b>OPERATING</b>						
535-30-31	Professional Services	1,398	852	3,500	5,648	3,500
535-30-41	Communication Services	1,059	842	1,000	1,000	1,000
535-30-43	Utilities	93,106	121,384	122,000	122,000	122,000
535-30-46	Repair & Maintenance	16,015	19,807	18,000	9,000	20,500
535-30-52	Operating Supplies	24,886	17,710	38,000	17,000	31,000
535-30-56	Vehicle Repair & Maintenance	1,052	1,153	1,500	1,500	1,500
	<b>Subtotal</b>	<b>137,516</b>	<b>161,748</b>	<b>184,000</b>	<b>156,148</b>	<b>179,500</b>
<b>CAPITAL OUTLAY</b>						
535-60-64	Machinery & Equipment	-	-	48,000	47,001	-
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>48,000</b>	<b>47,001</b>	<b>-</b>
<b>PROGRAM TOTAL</b>		<b>180,138</b>	<b>207,738</b>	<b>283,321</b>	<b>254,470</b>	<b>236,807</b>



Function	Water & Sewer Revenue Fund	Program
Public Utilities	Wastewater 535	Sludge Disposal 3550

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
535-10-24	General Employee Retirement	27				
	<b>Subtotal</b>	27	-	-	-	-
<b>OPERATING</b>						
535-30-34	Other Contractual Services	98,704	103,104	130,000	130,000	190,000
535-30-46	Repair & Maintenance	2,603	8,916	17,000	17,000	10,000
535-30-52	Operating Supplies	23,664	26,436	34,600	43,600	46,000
535-30-56	Vehicle Repair & Maintenance	575	3,637	4,000	4,000	4,000
	<b>Subtotal</b>	125,546	142,092	185,600	194,600	250,000
<b>CAPITAL OUTLAY</b>						
535-60-63	Improv. Other Than Bldgs.	10,078	-	-	-	-
535-60-64	Machinery & Equipment	-	15,027	-	-	15,000
	<b>Subtotal</b>	10,078	15,027	-	-	15,000
<b>PROGRAM TOTAL</b>		<b>135,651</b>	<b>157,119</b>	<b>185,600</b>	<b>194,600</b>	<b>265,000</b>



Function		Water & Sewer Revenue Fund			Program	
Public Utilities		Wastewater 535			Eastern Wastewater Plant 3560	
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
535-10-12	Regular Salaries & Wages	45,493	41,583	46,470	46,470	48,740
535-10-14	Overtime	2,054	3,425	3,000	3,000	3,150
535-10-16	Christmas Bonus	100	-	100	100	100
535-10-21	FICA Taxes	3,645	3,456	3,800	3,800	3,977
535-10-23	Life & Health Insurance	10,340	11,418	12,190	12,190	13,763
535-10-24	General Employee Retirement	2,880	2,688	2,969	2,969	3,113
	<b>Subtotal</b>	<b>64,512</b>	<b>62,570</b>	<b>68,529</b>	<b>68,529</b>	<b>72,843</b>
<b>OPERATING</b>						
535-30-31	Professional Services	655	2,621	3,300	3,300	3,300
535-30-40	Travel & Per Diem	209	540	1,100	1,100	900
535-30-41	Communication Services	4,290	3,136	4,000	4,000	4,000
535-30-43	Utilities	48,556	48,508	58,000	58,000	58,000
535-30-46	Repair & Maintenance	8,317	13,324	16,500	12,400	14,000
535-30-52	Operating Supplies	27,641	41,057	42,000	42,000	77,000
535-30-55	Employee Study Expense	-	475	2,750	2,750	2,750
535-30-56	Vehicle Repair & Maintenance	492	298	1,200	1,200	600
	<b>Subtotal</b>	<b>90,160</b>	<b>109,959</b>	<b>128,850</b>	<b>124,750</b>	<b>160,550</b>
<b>CAPITAL OUTLAY</b>						
535-60-64	Machinery & Equipment	-	-	-	-	23,500
535-60-95	SBITA	-	-	-	-	-
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,500</b>
<b>PROGRAM TOTAL</b>		<b>154,672</b>	<b>172,530</b>	<b>197,379</b>	<b>193,279</b>	<b>256,893</b>



Function		Water & Sewer Revenue Fund				Program
Public Utilities		Wastewater 535				Collections 3570
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
535-10-12	Regular Salaries & Wages	-	-	-	-	158,729
535-10-14	Overtime	-	-	-	-	5,880
535-10-16	Christmas Bonus	-	-	-	-	400
535-10-21	FICA Taxes	-	-	-	-	12,623
535-10-23	Life & Health Insurance	-	-	-	-	55,050
535-10-24	General Employee Retirement	-	-	-	-	9,877
	<b>Subtotal</b>	-	-	-	-	242,559
<b>OPERATING</b>						
535-30-34	Other Contractual Services	-	-	-	-	1,900
535-30-40	Travel & Per Diem	-	-	-	-	800
535-30-41	Communication Services	-	-	-	-	3,410
535-30-46	Repair & Maintenance	-	-	-	-	64,000
535-30-52	Operating Supplies	-	-	-	-	19,000
535-30-54	Books, Pub, Subscriptions	-	-	-	-	250
535-30-55	Employee Study Expense	-	-	-	-	6,000
535-30-56	Vehicle Repair & Maintenance	-	-	-	-	6,500
	<b>Subtotal</b>	-	-	-	-	101,860
<b>PROGRAM TOTAL</b>		-	-	-	-	<b>344,419</b>



Function		Water & Sewer Revenue Fund			Program	
Public Utilities		Wastewater 535			Eastern Lift Station 3580	
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>PERSONNEL SERVICES</b>						
535-10-12	Regular Salaries & Wages	35,005	26,390	36,941	36,941	38,738
535-10-14	Overtime	1,446	1,255	2,000	2,000	2,100
535-10-16	Christmas Bonus	100	-	100	100	100
535-10-21	FICA Taxes	2,293	1,765	2,987	2,987	4,146
535-10-23	Life & Health Insurance	10,340	5,709	12,190	12,190	13,763
535-10-24	General Employee Retirement	2,204	1,769	2,337	2,337	3,239
	<b>Subtotal</b>	<b>51,388</b>	<b>36,887</b>	<b>56,555</b>	<b>56,555</b>	<b>62,085</b>
<b>OPERATING</b>						
535-30-40	Travel & Per Diem	-	-	1,100	1,100	1,100
535-30-41	Communication Services	481	360	600	600	750
535-30-43	Utilities	9,671	10,992	11,000	11,000	13,200
535-30-46	Repair & Maintenance	1,114	2,011	2,000	2,000	2,000
535-30-52	Operating Supplies	5,869	2,863	9,000	9,000	12,000
535-30-55	Employee Study Expense	-	-	800	800	800
535-30-56	Vehicle Repair & Maintenance	483	91	1,000	1,000	800
	<b>Subtotal</b>	<b>17,618</b>	<b>16,317</b>	<b>25,500</b>	<b>25,500</b>	<b>30,650</b>
<b>CAPITAL OUTLAY</b>						
535-60-64	Machinery & Equipment	-	-	24,800	24,800	-
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>24,800</b>	<b>24,800</b>	<b>-</b>
<b>PROGRAM TOTAL</b>		<b>69,006</b>	<b>53,204</b>	<b>106,855</b>	<b>106,855</b>	<b>92,735</b>



Function		Water & Sewer Revenue Fund			Program	
Public Utilities		Non-Departmental 536   581			Fund Transfers   Contingencies Insurance   Other	
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>FUND TRANSFERS</b>						
8100-536-91-01	Transfer To General Fund	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
8100-536-91-02	Transfer To General Fund (Addl)	1,358,316	-	-	-	-
8100-536-91-03	Transfer To W&S R&R (Addl)	3,976,526	-	-	-	-
8100-536-91-42	Transfer To W&S R&R Fund	4,188,050	2,300,000	2,300,000	2,300,000	2,300,000
8100-536-91-66	Transfer To Sewer Impact	293,158	296,477	333,800	333,800	333,800
	<b>Subtotal</b>	<b>12,116,050</b>	<b>4,896,477</b>	<b>4,933,800</b>	<b>4,933,800</b>	<b>4,933,800</b>
<b>CONTINGENCIES</b>						
8400-536-90-32	Accounting & Auditing	41,205	38,860	57,650	57,650	57,650
8400-536-90-04	Unemployment Compensation	-	-	2,000	2,000	2,000
8400-536-90-06	Contingency - Water	29	413	50,000	50,000	50,000
8400-536-90-07	Contingency - Sewer	-	-	50,000	50,000	50,000
8400-536-90-16	Termination Pay	79,483	25,377	60,000	60,000	60,000
8400-536-90-18	Bad Debt Write-Off	50,573	54,199	80,000	80,000	80,000
8400-536-90-33	Pay Plan Update - Phase II	423,463	230,974	-	-	-
	<b>Subtotal</b>	<b>594,753</b>	<b>349,823</b>	<b>299,650</b>	<b>299,650</b>	<b>299,650</b>
<b>INSURANCE</b>						
8500-536-30-45	Insurance	632,800	437,732	709,535	709,535	794,000
8500-536-30-58	OPEB Expenditure	(75,068)	(14,007)	-	-	-
	<b>Subtotal</b>	<b>557,732</b>	<b>423,725</b>	<b>709,535</b>	<b>709,535</b>	<b>794,000</b>
<b>DEPRECIATION</b>						
8600-536-30-59	Depreciation	679,428	795,970	-	-	-
	<b>Subtotal</b>	<b>679,428</b>	<b>795,970</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NON-OPERATING EXPEND.</b>						
8800-581-70-74	Debt Service - SBITA Principal	-	-	-	-	-
8800-581-70-75	Debt Service - SBITA Interest	-	1,731	-	-	-
	<b>Subtotal</b>	<b>-</b>	<b>1,731</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PROGRAM TOTAL</b>		<b>13,947,963</b>	<b>6,467,726</b>	<b>5,942,985</b>	<b>5,942,985</b>	<b>6,027,450</b>





Fund Type		Reclaimed Water Project Fund					Profile
Project Fund   Enterprise		Summary					Project Fund
Fund Family: Proprietary							8100
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	<b>169,694</b>	<b>167,509</b>	<b>170,109</b>	<b>168,439</b>	<b>171,039</b>	<b>1.54%</b>
	<b>REVENUE</b>						
361-10-00	Interest	451	3,566	2,600	2,600	1,800	-30.77%
	<b>TOTAL REVENUE</b>	<b>451</b>	<b>3,566</b>	<b>2,600</b>	<b>2,600</b>	<b>1,800</b>	<b>-30.77%</b>
	<b>TOTAL REVENUES &amp; BALANCES</b>	<b>170,145</b>	<b>171,075</b>	<b>172,709</b>	<b>171,039</b>	<b>172,839</b>	<b>1.05%</b>
3910, 8600	<b>EXPENDITURES</b>						
539-30-59	Depreciation	2,636	2,636	-			0.00%
	<b>TOTAL EXPENDITURES</b>	<b>2,636</b>	<b>2,636</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
	<b>RESERVE FOR EXPANSION</b>	<b>167,509</b>	<b>168,439</b>	<b>172,709</b>	<b>171,039</b>	<b>172,839</b>	<b>1.05%</b>
	<b>TOTAL ENDING FUND BALANCE</b>	<b>167,509</b>	<b>168,439</b>	<b>172,709</b>	<b>171,039</b>	<b>172,839</b>	<b>1.05%</b>



Fund Type		Water & Sewer R&R Fund					Profile
Project Fund   Enterprise							
Fund Family: Proprietary		Summary					Project Fund
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	15,018,295	21,969,797	13,543,195	29,545,078	20,430,927	-30.85%
	<b>REVENUE</b>						
331-35-01	ARPA GRANT	-	3,753,785	-	-	-	0.00%
338-10-00	FUND BALANCE ACCESS	-	-	7,437,942	7,437,942	-	-100.00%
361-10-00	INTEREST	36,073	305,716	235,000	235,000	175,000	-25.53%
381-40-00	TRANSFER FROM W&S	4,188,050	2,300,000	2,300,000	2,300,000	2,300,000	0.00%
381-40-11	TRANSFER FROM W&S (ADDL)	3,976,526	-	-	-	-	0.00%
381-65-00	TRANSFER FROM WATER IMPACT	-	1,226,250	-	940,225	-	-100.00%
381-66-00	TRANSFER FROM SEWER IMPACT	-	1,452,197	-	140,225	-	-100.00%
	<b>TOTAL REVENUE</b>	<b>8,200,649</b>	<b>9,037,948</b>	<b>9,972,942</b>	<b>11,053,392</b>	<b>2,475,000</b>	<b>-77.61%</b>
	<b>TOTAL REVENUE &amp; BALANCES</b>	<b>23,218,944</b>	<b>31,007,745</b>	<b>23,516,137</b>	<b>40,598,470</b>	<b>22,905,927</b>	<b>-43.58%</b>
	<b>EXPENDITURES</b>						
8400-536	OPERATING EXPENSES	14,000	6,000	-	110,100	-	-100.00%
536-30-59	DEPRECIATION	963,273	1,009,261	-	-	-	0.00%
8600-533	OPERATING EXPENSES	18,584	18,743	3,476,500	5,808,067	730,000	-87.43%
8600-535	OPERATING EXPENSES	31,698	224,393	11,685,362	13,459,426	1,737,000	-87.09%
8600-537	WATER PROJECTS	-	-	-	217,349	-	-100.00%
8600-581	DEBT SERVICE	222,333	-	340,000	340,000	355,000	4.41%
8800-581	DEBT SERVICE	(741)	204,270	232,601	232,601	227,600	-2.15%
	<b>TOTAL EXPENDITURES</b>	<b>1,249,147</b>	<b>1,462,667</b>	<b>15,734,463</b>	<b>20,167,543</b>	<b>3,049,600</b>	<b>-84.88%</b>
	<b>NET REVENUE (+/-)</b>	<b>6,951,502</b>	<b>7,575,281</b>	<b>(5,761,521)</b>	<b>(9,114,151)</b>	<b>(574,600)</b>	<b>-93.70%</b>
	<b>AVAILABLE BALANCE</b>	<b>21,969,797</b>	<b>29,545,078</b>	<b>7,781,674</b>	<b>20,430,927</b>	<b>19,856,327</b>	<b>-2.81%</b>
	<b>TOTAL ENDING FUND BALANCE</b>	<b>21,969,797</b>	<b>29,545,078</b>	<b>7,781,674</b>	<b>20,430,927</b>	<b>19,856,327</b>	<b>-2.81%</b>



Function	Department	Program
Wastewater System Renew & Replace Projects	Water & Sewer R&R Fund 535   536	Wastewater Projects 8400

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>OPERATING EXPENDITURES</b>						
535-30-31	Professional Services	-	6,000	-	110,100	-
536-30-53	Water Chemical Feed	14,000	-	-	-	-
536-30-59	Depreciation	963,273	1,009,261	-	-	-
<b>Total</b>		<b>977,273</b>	<b>1,015,261</b>	<b>-</b>	<b>110,100</b>	<b>-</b>
<b>TOTAL WASTEWATER OPER. EXP.</b>		<b>977,273</b>	<b>1,015,261</b>	<b>-</b>	<b>110,100</b>	<b>-</b>



Function		Department			Program	
Water System Renew & Replace		Water & Sewer R&R Fund			Water Projects	
		533			8600	
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>WATER PROJECTS</b>						
533-65-03	Ardice Well	-	-	73,500	73,500	-
533-65-07	Meter Replacement & Rebuild	-	-	200,000	200,000	200,000
533-65-27	Fuel Tank - CR44	-	-	-	-	-
533-65-51	Eastern Well One	-	-	130,000	203,500	-
533-65-68	Water Department Car	-	-	-	339	-
533-65-69	Half Ton Service Pickup Truck	-	-	-	-	40,000
533-65-71	One Ton Service Truck	-	-	75,000	75,000	75,000
533-65-72	Half Ton Service Pickup Truck	-	-	55,000	72,810	-
533-65-83	Water R&R / Coolidge Water Main	-	-	1,000,000	1,940,225	-
533-65-84	Utility Relocation	-	-	200,000	139,130	-
533-65-88	GST Hand Railing	-	-	-	-	75,000
533-66-06	Jefferis Ct. Galvanized Main	-	-	-	206,640	-
533-66-26	Water Utility Services	-	-	-	75,000	-
533-66-27	Water Tank Inspection	-	15,245	-	-	-
533-66-31	Water Pump Replacement	18,336	3,498	25,000	25,000	25,000
533-66-39	Stevens Avenue Main	248	-	-	-	-
533-66-40	Ardice Storage Tank-Heathrow WTP	-	-	-	-	-
533-66-42	Ground Storage Tank	-	-	80,000	80,000	-
533-66-44	Water Dept. Office & Comp. CR44	-	-	800,000	1,056,700	-
533-66-45	Office Generator	-	-	120,000	120,000	-
533-66-48	Lakeshore Avenue Galvanized Main	-	-	-	40,000	315,000
533-66-49	Grand Island WTP Fuel Tank	-	-	275,000	305,160	-
533-66-50	Eastern Area Expansion	-	-	-	343,709	-
533-66-51	Crom Tank	-	-	-	343,355	-
533-66-52	Cast Iron Replacement	-	-	-	25,000	-
533-66-53	Yale Retreat Rd.	-	-	90,000	90,000	-
533-66-54	Equipment	-	-	28,000	28,000	-
533-66-55	Sorrento Pines W. Waterline	-	-	325,000	365,000	-
<b>TOTAL WATER PROJECTS</b>		<b>18,584</b>	<b>18,743</b>	<b>3,476,500</b>	<b>5,808,067</b>	<b>730,000</b>



Function	Department	Program
Wastewater System Renew & Replace	Water & Sewer R&R Fund 535	Wastewater Projects 8600

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>WASTEWATER PROJECTS</b>						
535-66-01	Bay State South Sewer	-	11,613	-	-	-
535-66-10	Floating Solar Panels	-	-	1,500,000	1,500,000	-
535-66-16	CR 44 Force Main	-	-	50,000	105,000	420,000
535-66-35	Bates Avenue Sewer	-	-	-	-	35,000
535-66-41	Tank Cleaning	-	-	200,000	200,000	-
535-66-43	Submersible Pump	31,698	169,847	70,000	87,898	70,000
535-66-45	Effluent Pump & Motor	-	-	42,000	42,000	42,000
535-66-46	Coolidge Sewer Main Expansion	-	-	1,800,000	2,001,095	-
535-66-49	Crane Truck	-	-	65,000	200,000	-
535-66-50	Lift Station Control Panels	-	-	30,000	79,026	-
535-66-57	Manhole Rehabilitation	-	-	-	-	-
535-66-59	Pickup Truck	-	-	55,000	55,000	55,000
535-66-62	Sewer Cleaning Truck	-	-	-	-	570,000
535-66-65	Umatilla Interconnection	-	-	-	-	-
535-66-70	Eastern WWTP Expansion	-	-	79,420	79,420	-
535-66-76	Lift Station Generator	-	-	95,000	353,561	95,000
535-66-77	Lift Station #9 Rehabilitation	-	-	-	538,465	-
535-66-81	McCullochs Alley Sewer	-	-	-	23,440	-
535-66-84	Infiltration & Intrusion	-	-	190,000	241,082	150,000
535-66-86	Main WWTP Expansion	-	-	7,437,942	7,878,594	-
535-66-88	Holding Pond Improvements	-	-	-	2,145	-
535-66-92	Biological Process Equipment	-	33,634	36,000	36,000	130,000
535-66-95	Eastern Plant Turbine	-	-	35,000	36,700	170,000
535-66-98	Water Legislation Impact	-	9,300	-	-	-
<b>TOTAL WASTEWATER PROJECTS</b>		<b>31,698</b>	<b>224,393</b>	<b>11,685,362</b>	<b>13,459,426</b>	<b>1,737,000</b>



Function	Department	Program
Wastewater System Renew & Replace	Water & Sewer R&R Fund 537	Wastewater Projects 8600

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>WASTEWATER PROJECTS</b>						
537-68-01	Project Rehab. Slip-Line	-	-	-	217,349	-
	<b>TOTAL WASTEWATER PROJECTS</b>	-	-	-	<b>217,349</b>	-



Function	Department	Program
Wastewater System Renew & Replace	Water & Sewer R&R Fund 581	Wastewater Projects 8600   8800

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25
<b>W&amp;S DEBT SERVICE</b>						
8600-581-70-72	Debt Service - Interest	222,333	-	-	-	-
8600-581-70-71	Debt Service - Principal	-	-	340,000	340,000	355,000
8800-581-70-72	Debt Service - Interest	(741)	201,770	232,601	232,601	203,600
8800-581-70-73	Other Debt Service Cost - 2016 Bond	-	2,500	-	-	24,000
<b>TOTAL WASTEWATER PROJECTS</b>		221,592	204,270	572,601	572,601	582,600
<b>PROJECTS GRAND TOTAL</b>		<b>1,249,147</b>	<b>1,462,667</b>	<b>15,734,463</b>	<b>20,167,543</b>	<b>3,049,600</b>

# TRUST & AGENCY FUNDS





TRUST & AGENCY FUNDS SUMMARY

**Trust & Agency Funds Summary**  
**Fiscal Year 2024-25**

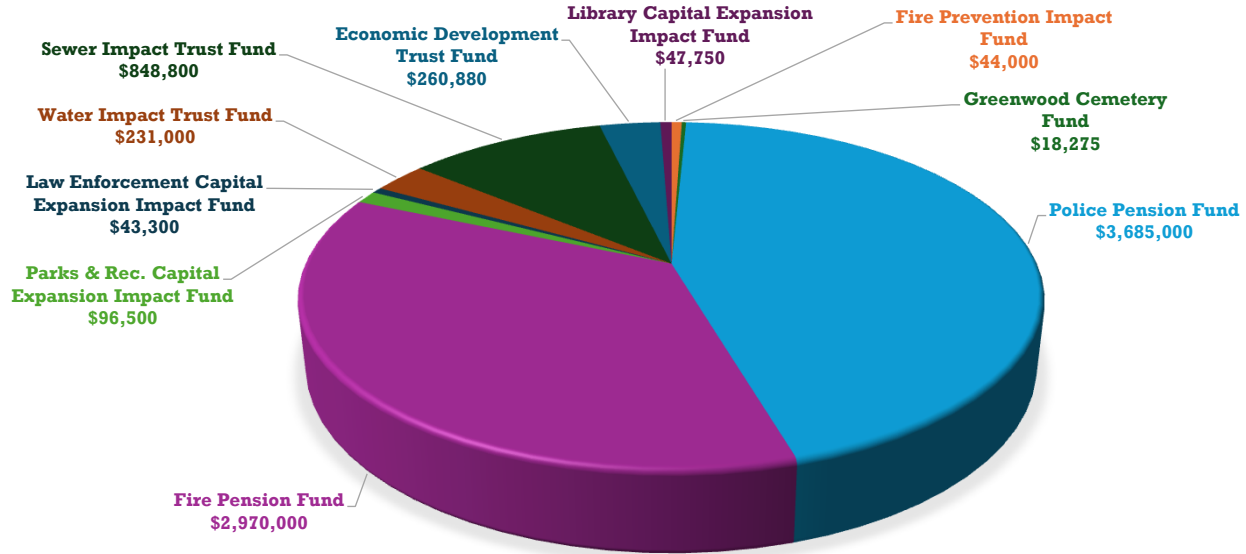
	<b>Fire Prevention Impact Fund FY 24-25</b>	<b>Greenwood Cemetery Fund FY 24-25</b>	<b>Police Pension Fund FY 24-25</b>	<b>Fire Pension Fund FY 24-25</b>
<b>Estimated Revenue &amp; Expenditures</b>				
<b>Beginning Estimated Fund Balance</b>	<b>\$ 246,138</b>	<b>\$ 263,863</b>	<b>\$ 25,023,145</b>	<b>\$ 14,652,032</b>
<b>Estimated Revenues:</b>				
Fed. Grant Economic Development	-	-	-	-
Local Ordinance	-	-	-	-
Interest Income	4,000	4,800	3,685,000	2,970,000
Sale of Lots	-	5,500	-	-
Other Misc. Income	-	2,975	-	-
Impact Fees	40,000	-	-	-
Transfer In	-	5,000	-	-
<b>Total Estimated Revenues</b>	<b>44,000</b>	<b>18,275</b>	<b>3,685,000</b>	<b>2,970,000</b>
<b>Total Estimated Revenues &amp; Balances</b>	<b>290,138</b>	<b>282,138</b>	<b>28,708,145</b>	<b>17,622,032</b>
<b>Estimated Expenditures/Expenses:</b>				
General Governmental Services	-	40,860	-	-
Public Safety	50,600	-	1,900,000	1,250,000
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Culture and Recreation	-	-	-	-
Debt Service	-	-	-	-
Other Financing Sources (Uses)	800	3,000	-	-
<b>Total Estimated Expenditures/Expenses</b>	<b>51,400</b>	<b>43,860</b>	<b>1,900,000</b>	<b>1,250,000</b>
<b>Reserves</b>	<b>-</b>	<b>-</b>	<b>26,808,145</b>	<b>16,372,032</b>
<b>Total Appropriated Expenditures &amp; Reserves</b>	<b>51,400</b>	<b>43,860</b>	<b>28,708,145</b>	<b>17,622,032</b>
<b>Available Estimated Balance</b>	<b>238,738</b>	<b>238,278</b>	<b>26,808,145</b>	<b>16,372,032</b>
<b>Ending Estimated Fund Balance</b>	<b>\$ 238,738</b>	<b>\$ 238,278</b>	<b>\$ 26,808,145</b>	<b>\$ 16,372,032</b>

<b>Parks &amp; Rec. Capital Expand. Impact Fund FY 24-25</b>	<b>Law Enforce. Capital Expand. Impact Fund FY 24-25</b>	<b>Water Impact Trust Fund FY 24-25</b>	<b>Sewer Impact Trust Fund FY 24-25</b>	<b>Economic Development Trust Fund FY 24-25</b>	<b>Library Capital Expansion Impact Fund FY 24-25</b>	<b>Total Trust &amp; Agency Funds FY 24-25</b>
\$ 327,921	\$ 247,765	\$ 5,307,560	\$ 6,121,340	\$ (17,744)	\$ 115,516	\$ 52,287,536
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,500	8,300	31,000	15,000	3,900	2,750	6,731,250
-	-	-	-	-	-	5,500
-	-	-	-	201,980	-	204,955
90,000	35,000	200,000	500,000	-	45,000	910,000
-	-	-	333,800	55,000	-	393,800
<b>96,500</b>	<b>43,300</b>	<b>231,000</b>	<b>848,800</b>	<b>260,880</b>	<b>47,750</b>	<b>8,245,505</b>
424,421	291,065	5,538,560	6,970,140	243,136	163,266	60,533,041
-	-	-	860,000	83,280	-	984,140
-	600	-	-	-	-	3,201,200
-	-	320,000	-	-	-	320,000
-	-	-	-	-	-	-
-	-	-	-	305,000	-	305,000
178,725	-	-	-	-	20,100	198,825
-	-	-	397,755	-	-	397,755
2,500	465	3,000	8,000	-	1,000	18,765
<b>181,225</b>	<b>1,065</b>	<b>323,000</b>	<b>1,265,755</b>	<b>388,280</b>	<b>21,100</b>	<b>5,425,685</b>
-	290,000	5,215,560	5,704,385	(145,144)	142,166	54,387,144
181,225	291,065	5,538,560	6,970,140	243,136	163,266	59,812,829
243,196	290,000	5,215,560	5,704,385	(145,144)	142,166	55,107,356
<b>\$ 243,196</b>	<b>\$ 290,000</b>	<b>\$ 5,215,560</b>	<b>\$ 5,704,385</b>	<b>\$ (145,144)</b>	<b>\$ 142,166</b>	<b>\$ 55,107,356</b>

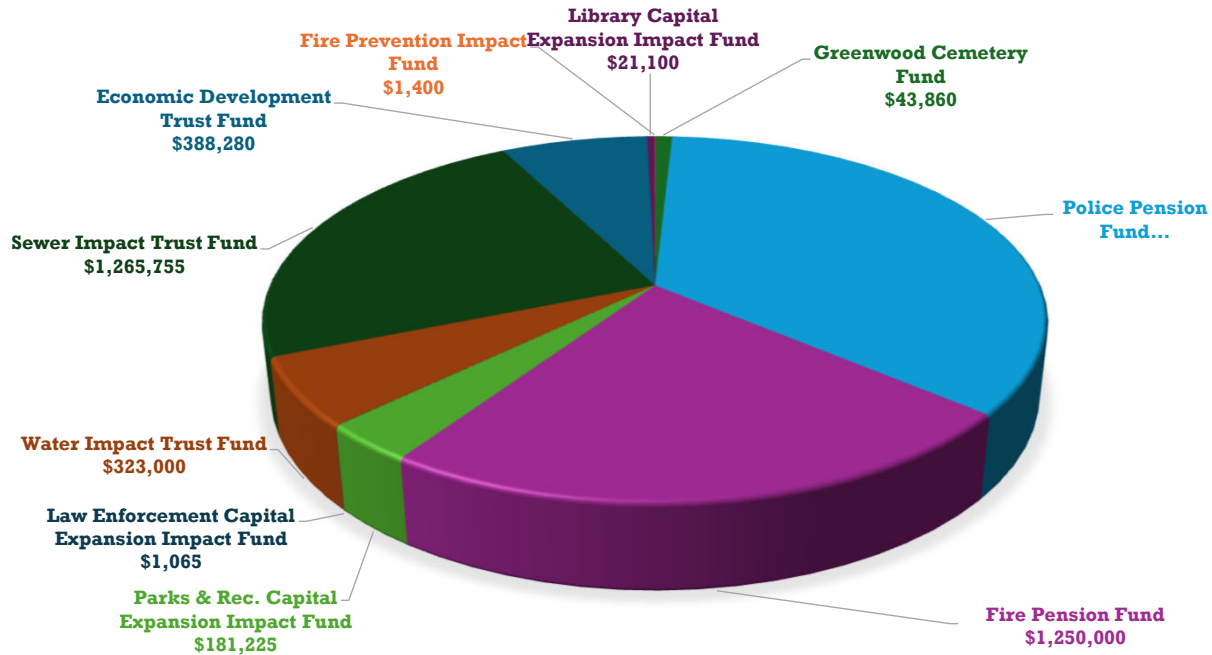
**Trust & Agency Funds Budget for Fiscal Year 2024-25**  
**Revenues vs. Expenditures**

**Total Revenues - \$8,245,505**  
**Total Expenditures - \$5,375,685**

**REVENUES**



**EXPENDITURES**



FUND: FIRE PREVENTION CAPITAL EXPANSION TRUST - 059



Fund Type		Fire Prevention Capital Exp Trust Fund					Profile
Impact Fee   Governmental		Summary					Non-Major Fund
Fund Family: Trust & Agency							
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	148,043	186,038	87,542	205,038	246,138	20.05%
	<b>REVENUE</b>						
361-10-00	Interest Earnings	636	5,496	4,500	4,500	4,000	-11.11%
363-20-10	Impact Fees	39,080	30,726	38,000	38,000	40,000	5.26%
	<b>TOTAL REVENUE</b>	39,716	36,222	42,500	42,500	44,000	3.53%
	<b>TOTAL REVENUES &amp; BALANCES</b>	187,759	222,260	130,042	247,538	290,138	17.21%
2230-522	<b>EXPENDITURES</b>						
522-30-32	Accounting & Auditing	549	580	600	600	600	0.00%
522-91-01	Transfer To General Fund	1,172	922	800	800	800	0.00%
	<b>TOTAL EXPENDITURES</b>	1,721	1,502	1,400	1,400	1,400	0.00%
	<b>CAPITAL OUTLAY</b>						
522-60-64	Machinery & Equipment	-	15,721	-	-	50,000	100.00%
		-	15,721	-	-	50,000	100.00%
	<b>TOTAL ENDING FUND BALANCE</b>	186,038	205,038	128,642	246,138	238,738	-3.01%

FUND: GREENWOOD CEMETERY TRUST - 060



Fund Type		Greenwood Cemetery Trust Fund					Profile
Trust   Governmental		Summary					Non-Major Fund
Fund Family: Trust & Agency							
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	278,229	285,820	299,835	290,523	263,863	-9.18%
	<b>REVENUE</b>						
361-10-00	Interest Earnings	1,003	7,958	6,000	6,000	4,800	-20.00%
364-10-00	Cemetery Lot Sales	6,882	3,955	6,000	6,000	5,500	-8.33%
366-30-00	Cemetery Smith Trust	1,509	1,618	200	200	2,975	1387.50%
369-90-00	Cancel PY Expend.	-	-	-	-	-	
381-01-00	Transfer From General Fund	-	-	5,000	5,000	5,000	0.00%
	<b>TOTAL REVENUE</b>	9,394	13,531	17,200	17,200	18,275	6.25%
	<b>TOTAL REVENUES &amp; BALANCES</b>	287,623	299,351	317,035	307,723	282,138	-8.31%
4920-516	<b>EXPENDITURES</b>						
516-30-32	Accounting & Auditing	800	840	-	860	860	0.00%
516-91-01	Transfer To General Fund	1,003	7,988	3,000	3,000	3,000	0.00%
517-60-63	Improvements Other Than Bldg.	-	-	40,000	40,000	40,000	0.00%
	<b>TOTAL EXPENDITURES</b>	1,803	8,828	43,000	43,860	43,860	0.00%
	<b>TOTAL ENDING FUND BALANCE</b>	285,820	290,523	274,035	263,863	238,278	-9.70%

FUND: POLICE PENSION - 061



Fund Type		Police Pension Fund					Profile
Pension   Governmental		Summary					Non-Major Fund
Fund Family: Trust & Agency							
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	25,513,666	21,186,388	22,784,388	23,470,145	25,023,145	6.62%
	<b>REVENUE</b>						
312-50-51	Police Insurance Prem. Tax	180,442	205,166	190,000	190,000	200,000	5.26%
361-10-00	Interest	60,599	74,406	85,000	85,000	100,000	17.65%
367-10-00	Sale of Investments (Gain/Loss)	(4,043,685)	2,471,832	2,000,000	2,000,000	2,000,000	0.00%
368-10-00	City Contribution	1,012,936	1,085,519	1,013,000	1,013,000	1,200,000	18.46%
368-20-00	Police Contribution	161,726	173,580	165,000	165,000	185,000	12.12%
	<b>TOTAL REVENUE</b>	<u>(2,627,982)</u>	<u>4,010,503</u>	<u>3,453,000</u>	<u>3,453,000</u>	<u>3,685,000</u>	<u>6.72%</u>
	<b>TOTAL REVENUES &amp; BALANCES</b>	22,885,684	25,196,891	26,237,388	26,923,145	28,708,145	6.63%
<b>2200-518</b>	<b>EXPENDITURES</b>						
518-30-34	Pension Benefits	1,455,339	1,666,863	1,550,000	1,550,000	1,550,000	0.00%
518-30-49	Other Current Charges	243,957	59,883	350,000	350,000	350,000	0.00%
	<b>TOTAL EXPENDITURES</b>	<u>1,699,296</u>	<u>1,726,746</u>	<u>1,900,000</u>	<u>1,900,000</u>	<u>1,900,000</u>	<u>0.00%</u>
	<b>RESERVED PLAN ASSETS</b>	21,186,388	23,470,145	24,337,388	25,023,145	26,808,145	7.13%
	<b>TOTAL ENDING FUND BALANCE</b>	<u><b>21,186,388</b></u>	<u><b>23,470,145</b></u>	<u><b>24,337,388</b></u>	<u><b>25,023,145</b></u>	<u><b>26,808,145</b></u>	<u><b>7.13%</b></u>

FUND: FIRE PENSION - 062



Fund Type		Fire Pension Fund					Profile
Pension   Governmental		Summary					Non-Major Fund
Fund Family: Trust & Agency							
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	13,862,993	11,211,633	12,875,633	12,987,032	14,652,032	12.82%
	<b>REVENUE</b>						
312-50-51	Fire Insurance Prem. Tax	133,562	181,284	135,000	135,000	150,000	11.11%
361-10-00	Interest	524,900	320,085	500,000	500,000	500,000	0.00%
367-10-00	Sale of Investments (Gain/Loss)	(2,816,467)	1,083,136	1,600,000	1,600,000	1,600,000	0.00%
368-10-00	City Contribution	619,192	767,877	620,000	620,000	650,000	4.84%
368-20-00	Firemen Contribution	64,053	90,293	60,000	60,000	70,000	16.67%
	<b>TOTAL REVENUE</b>	(1,474,760)	2,442,675	2,915,000	2,915,000	2,970,000	1.89%
	<b>TOTAL REVENUES &amp; BALANCES</b>	12,388,233	13,654,308	15,790,633	15,902,032	17,622,032	10.82%
<b>2240-518</b>	<b>EXPENDITURES</b>						
518-30-34	Pension Benefits	601,398	616,027	650,000	650,000	650,000	0.00%
518-30-49	Other Current Charges	575,202	51,249	600,000	600,000	600,000	0.00%
	<b>TOTAL EXPENDITURES</b>	1,176,600	667,276	1,250,000	1,250,000	1,250,000	0.00%
	<b>TOTAL ENDING FUND BALANCE</b>	11,211,633	12,987,032	14,540,633	14,652,032	16,372,032	11.74%

FUND: PARKS & RECREATION CAPITAL EXPANSION TRUST - 063



Fund Type	Parks & Rec. Capital Expansion Ttust Fund	Profile
Impact Fee   Governmental	Summary	Non-Major Fund
Fund Family: Trust & Agency		

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	121,270	210,122	306,107	299,396	327,921	9.53%
	<b>REVENUE</b>						
361-10-00	Interest	686	7,503	5,000	5,000	6,500	30.00%
363-20-20	Parks & Rec. Impact Fees	91,459	84,558	90,000	90,000	90,000	0.00%
	<b>TOTAL REVENUE</b>	92,145	92,061	95,000	95,000	96,500	1.58%
	<b>TOTAL REVENUES &amp; BALANCES</b>	213,415	302,183	401,107	394,396	424,421	7.61%
<b>7600</b>	<b>EXPENDITURES</b>						
572-30-32	Accounting & Auditing	549	250	600	600	600	0.00%
572-60-56	Corey Rolle Field Improv.	-	-	-	63,375	178,125	181.07%
572-91-01	Transfer To General Fund	2,744	2,537	2,500	2,500	2,500	0.00%
	<b>TOTAL EXPENDITURES</b>	3,293	2,787	3,100	66,475	181,225	172.62%
	<b>RESERVE FOR EXPANSION</b>	210,122	299,396	398,007	327,921	243,196	-25.84%
	<b>TOTAL ENDING FUND BALANCE</b>	<b>210,122</b>	<b>299,396</b>	<b>398,007</b>	<b>327,921</b>	<b>243,196</b>	<b>-25.84%</b>



FUND: LAW ENFORCEMENT CAPITAL EXPANSION TRUST - 064



Fund Type		Law Enforcement Capital Expansion Trust					Profile
Impact Fee   Governmental		Summary					Non-Major Fund
Fund Family: Trust & Agency							
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	329,605	366,142	408,027	404,630	247,765	-38.77%
	<b>REVENUE</b>						
361-10-00	Interest	1,272	10,839	8,200	8,200	8,300	1.22%
363-20-30	Law Enforcement Impact Fees	36,866	28,896	36,000	36,000	35,000	-2.78%
	<b>TOTAL REVENUE</b>	38,138	39,735	44,200	44,200	43,300	-2.04%
	<b>TOTAL REVENUES &amp; BALANCES</b>	367,743	405,877	452,227	448,830	291,065	-35.15%
<b>2100</b>	<b>EXPENDITURES</b>						
521-30-32	Accounting & Auditing	495	380	600	600	600	0.00%
521-60-62	Buildings	-	-	200,000	200,000	-	-100.00%
521-91-01	Transfer To General Fund	1,106	867	465	465	465	0.00%
	<b>TOTAL EXPENDITURES</b>	1,601	1,247	201,065	201,065	1,065	-99.47%
	<b>RESERVE FOR EXPANSION</b>	366,142	404,630	251,162	247,765	290,000	17.05%
	<b>TOTAL ENDING FUND BALANCE</b>	366,142	404,630	251,162	247,765	290,000	17.05%

FUND: WATER IMPACT TRUST - 065



Fund Type		Water Impact Trust Fund					Profile
Impact Fee   Governmental		Summary					Non-Major Fund
Fund Family: Trust & Agency							
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	9,153,394	8,748,593	7,431,168	7,321,179	5,307,560	-27.50%
	<b>REVENUE</b>						
361-10-00	Interest	10,859	77,472	66,000	66,000	31,000	-53.03%
363-20-40	Water Impact Fees	148,173	185,255	100,000	100,000	200,000	100.00%
	<b>TOTAL REVENUE</b>	159,032	262,727	166,000	166,000	231,000	39.16%
	<b>TOTAL REVENUES &amp; BALANCES</b>	9,312,426	9,011,320	7,597,168	7,487,179	5,538,560	-26.03%
<b>3900, 8600</b>	<b>EXPENDITURES</b>						
533-30-59	Depreciation Expense	366,958	360,014	-	-	-	0.00%
533-91-01	Transfer To General Fund	4,445	3,877	3,000	3,000	3,000	0.00%
533-67-02	Eastern Water Maint Extension	-	-	300,000	300,000	-	-100.00%
533-67-16	Rosenwald 7 Bl. Water Main	-	-	-	-	150,000	100.00%
533-67-17	Eastern High Service Pump	-	-	355,000	425,000	-	-100.00%
533-67-35	New Water Service Sets	90,000	100,000	120,000	120,000	120,000	0.00%
533-67-36	New Reclaim Water Service Sets	30,000	-	50,000	50,000	50,000	0.00%
533-67-37	Reclaimed Water Expansion	-	-	300,000	300,000	-	-100.00%
533-67-38	Sorrento Pines Reclaim Water	72,430	-	-	41,394	-	-100.00%
533-91-42	Transfer To W&W R&R Fund	-	1,226,250	-	940,225	-	-100.00%
	<b>TOTAL EXPENDITURES</b>	563,833	1,690,141	1,128,000	2,179,619	323,000	-85.18%
	<b>RESERVE FOR EXPANSION</b>	8,748,593	7,321,179	6,469,168	5,307,560	5,215,560	-1.73%
	<b>TOTAL ENDING FUND BALANCE</b>	8,748,593	7,321,179	6,469,168	5,307,560	5,215,560	-1.73%

FUND: SEWER IMPACT TRUST - 066



Fund Type		Sewer Impact Trust Fund					Profile
Impact Fee   Governmental		Summary					Non-Major Fund
Fund Family: Trust & Agency							
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	6,015,343	6,121,340	6,494,014	4,978,699	6,121,340	22.95%
	<b>REVENUE</b>						
361-10-00	Interest	1,643	24,952	19,000	19,000	15,000	-21.05%
363-20-50	Sewer Impact Fees	449,394	618,455	360,000	360,000	500,000	38.89%
381-40-00	Transfer From Water & Sewer	293,158	296,477	333,800	333,800	333,800	0.00%
	<b>TOTAL REVENUE</b>	<b>744,195</b>	<b>939,883</b>	<b>712,800</b>	<b>712,800</b>	<b>848,800</b>	<b>19.08%</b>
	<b>TOTAL REVENUES &amp; BALANCES</b>	<b>6,759,538</b>	<b>7,061,223</b>	<b>7,206,814</b>	<b>5,691,499</b>	<b>6,970,140</b>	<b>22.47%</b>
<b>3910, 8600</b>	<b>EXPENDITURES</b>						
535-70-71	Debt - Principal Revolving Loan	1	-	251,212	248,572	333,786	34.28%
535-70-72	Debt - Interest Revolving Loan	40,630	74,464	32,125	34,765	63,969	84.00%
581-91-01	Transfer To General Fund	13,482	13,305	8,000	8,000	8,000	0.00%
535-30-59	Depreciation	584,112	542,559	-	-	-	0.00%
535-60-01	Eastern Force Main Extension	-	-	400,000	-	-	0.00%
535-68-17	Rosenwald 7 Blocks Sewer	-	-	-	-	750,000	100.00%
535-68-37	Reclaim Master Plan	-	-	-	-	110,000	100.00%
581-70-72	Interest MPB	(27)	-	-	-	-	0.00%
581-91-42	Transfer To W&S R&R Fund	-	1,452,197	-	140,225	-	-100.00%
	<b>TOTAL EXPENDITURES</b>	<b>638,198</b>	<b>2,082,525</b>	<b>691,337</b>	<b>431,562</b>	<b>1,265,755</b>	<b>193.30%</b>
	<b>RESERVE FOR EXPANSION</b>	<b>6,121,340</b>	<b>4,978,699</b>	<b>6,515,477</b>	<b>5,259,937</b>	<b>5,704,385</b>	<b>8.45%</b>
	<b>TOTAL ENDING FUND BALANCE</b>	<b>6,121,340</b>	<b>4,978,699</b>	<b>6,515,477</b>	<b>5,259,937</b>	<b>5,704,385</b>	<b>8.45%</b>

FUND: ECONOMIC DEVELOPMENT TRUST - 068



Fund Type	Economic Development Trust Fund	Profile
Fund Family: Trust & Agency	Summary	Non-Major Fund

Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	161,266	119,845	104,650	143,644	(17,744)	-112.35%
	<b>REVENUE</b>						
331-50-01	Fed. Grant Econ. Development	-	-	38,500	19,250	-	0.00%
354-10-00	Local Ordinance	-	8,300	8,000	-	-	0.00%
361-10-00	Interest	2,460	4,967	2,500	2,500	3,900	56.00%
362-00-01	Lease Income	23,842	26,136	23,842	23,842	-	-100.00%
362-03-00	Lake Comm. Action Agency	-	19,127	9,600	9,600	25,780	168.54%
362-04-00	Lease Lake Eustis Chamber	-	(4,000)	7,200	7,200	7,200	0.00%
362-05-00	Ella Maria's Pizzeria	-	900	18,000	18,000	18,000	0.00%
366-10-00	Marketing Plan	-	-	30,000	-	-	0.00%
366-20-00	County Aid - Incubator	-	75,000	150,000	150,000	150,000	0.00%
369-60-00	Program Income	29,702	6,198	35,000	35,000	1,000	-97.14%
381-01-00	Transfer From General Fund	-	25,000	55,000	55,000	55,000	0.00%
	<b>TOTAL REVENUE</b>	56,004	161,628	377,642	320,392	260,880	-18.57%
	<b>TOTAL REVENUES &amp; BALANCES</b>	217,270	281,473	482,292	464,036	243,136	-47.60%
<b>1220-552</b>	<b>EXPENDITURES</b>						
522-81-01	Fed. Grants Econ. Development	-	-	38,500	38,500	-	-100.00%
552-30-31	Professional Services	6,975	18,700	46,000	46,000	46,000	0.00%
552-30-40	Travel & Per Diem	742	-	2,800	2,800	2,800	0.00%
552-30-44	Rental & Leases	-	1,376	-	-	-	0.00%
552-30-48	Promotional Activities	-	-	32,500	32,500	32,500	0.00%
552-30-52	Operating Supplies	-	127	-	-	-	0.00%
552-30-54	Books, Pub, Subscriptions	1,420	1,526	1,980	1,980	1,980	0.00%
552-81-01	Incubator UCFRF	-	50,128	200,000	200,000	200,000	0.00%
552-81-02	Econ. Dev. Marketing Plan	-	-	30,000	30,000	-	-100.00%
552-90-01	Economic Develop. Incentives	88,288	65,972	91,500	91,500	91,500	0.00%
552-90-02	Econ. Develop. Partnership	-	-	25,000	25,000	-	-100.00%
552-90-03	Research & Market Data	-	-	13,500	13,500	13,500	0.00%
	<b>TOTAL EXPENDITURES</b>	97,425	137,828	481,780	481,780	388,280	-19.41%
	<b>RESERVE FOR EXPANSION</b>	119,845	143,644	512	(17,744)	(145,144)	718.00%
	<b>TOTAL ENDING FUND BALANCE</b>	119,845	143,644	512	(17,744)	(145,144)	718.00%

FUND: LIBRARY CAPITAL EXPANSION TRUST - 069



Fund Type		Library Capital Expansion Trust Fund					Profile
Impact Fee   Governmental		Summary					Non-Major Fund
Fund Family: Trust & Agency							
Account	DESCRIPTION	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Projected FY 23-24	Proposed FY 24-25	% Change Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	32,679	63,942	94,602	91,616	115,516	26.09%
	<b>REVENUE</b>						
361-10-00	Interest	205	2,290	1,500	1,500	2,750	83.33%
363-20-60	Library Impact Fees	44,725	40,765	40,000	40,000	45,000	12.50%
	<b>TOTAL REVENUE</b>	44,930	43,055	41,500	41,500	47,750	15.06%
	<b>TOTAL REVENUES &amp; BALANCES</b>	77,609	106,997	136,102	133,116	163,266	22.65%
<b>7190-571</b>	<b>EXPENDITURES</b>						
571-30-32	Accounting & Auditing	333	380	600	600	600	0.00%
571-30-54	Books, Pub, Subscriptions	11,992	13,778	16,000	16,000	19,500	21.88%
571-91-01	Transfer To General Fund	1,342	1,223	1,000	1,000	1,000	0.00%
	<b>TOTAL EXPENDITURES</b>	13,667	15,381	17,600	17,600	21,100	19.89%
	<b>RESERVE FOR EXPANSION</b>	63,942	91,616	118,502	115,516	142,166	23.07%
	<b>TOTAL ENDING FUND BALANCE</b>	63,942	91,616	118,502	115,516	142,166	23.07%



# **CAPITAL IMPROVEMENT PLAN**







# Capital Improvement Plan

## City of Eustis Five Year Capital Improvement Plan FY 24/25 through FY 28/29 Projects >25K

Account Number	Project Name	Current Budget					Five Year Total		
		FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	Total	
General Fund									
001-1300-513-60-95	FINANCE / IGM TECHNOLOGY - GRAVITY SOFTWARE	\$ 40,900	\$ 39,000	\$ 39,000	\$ 39,000	\$ 39,000	\$ 39,000	\$ 195,000	
001-2220-522-60-64	FIRE / TOWER REPLACEMENT EQUIPMENT	-	60,000	-	-	-	-	60,000	
001-4920-517-60-64	PW TRANSP. / CEMETERY TRACTOR	-	40,000	-	-	-	-	40,000	
001-4930-517-60-63	PW FACILITIES / FERTILIZING CITY PARKS	-	25,000	-	-	-	-	25,000	
001-4930-517-60-63	PW FACILITIES / REPLANTING WITHIN THE CITY	-	25,000	-	-	-	-	25,000	
001-4930-517-60-63	PW FACILITIES / AMERICA IN BLOOM PROJECTS	-	20,000	100,000	100,000	100,000	100,000	420,000	
001-7300-572-60-64	PARKS & REC / LIGHTING CONTROL SYSTEM	-	110,000	-	-	-	-	110,000	
001-7300-572-60-64	PARKS & REC / THORGUARD LIGHTNING DETECTION	-	150,000	-	-	-	-	150,000	
001-7310-572-60-62	PARKS & REC / WOMEN'S CLUB BASEMENT EXPANSION	-	-	100,000	-	-	-	100,000	
001-7310-572-60-62	PARKS & REC / WOMEN'S CLUB STUCCO	-	-	100,000	-	-	-	100,000	
001-7310-572-60-63	PARKS & REC / WOMEN'S CLUB COURTYARD PAVERS INSTALLA	-	-	60,000	-	-	-	60,000	
001-7310-572-60-63	PARKS & REC / WOMEN'S CLUB COURTYARD UPGRADE	-	-	70,000	-	-	-	70,000	
001-7310-572-60-64	PARKS & REC / WOMEN'S CLUB AUDIO EQUIPMENT UPGRADE	-	25,000	-	-	-	-	25,000	
001-7320-572-60-64	PARKS & REC / OUTDOOR BASKETBALL GOAL REPLACEMENTS	-	50,000	-	-	-	-	50,000	
001-7320-572-60-64	PARKS & REC / SCHOOL BUS	-	-	100,000	-	-	-	100,000	
General Fund Total		40,900	544,000	569,000	139,000	139,000	139,000	1,530,000	
Sales Tax Capital Project Fund									
010-8600-512-60-12	CITY MANAGER - EVENTS / MOBILE STAGE	-	50,000	-	-	-	-	50,000	
010-8600-512-60-25	CITY MANAGER - EVENTS / PICKUP TRUCK	-	40,000	-	-	-	-	40,000	
010-8600-513-60-01	FINANCE / CITY COMPUTER UPGRADE PROGRAM	125,000	105,000	105,000	105,000	105,000	170,000	590,000	
010-8600-513-60-02	FINANCE / POLICE AND FIRE TOUGHBOOKS	-	60,000	-	-	-	-	60,000	
010-8600-513-60-03	FINANCE / TELEPHONE SYSTEM	-	60,000	-	-	-	-	60,000	
010-8600-517-60-01	PW FACILITIES / 400 MORIN ST GARAGE DOOR	-	-	-	-	-	100,000	100,000	
010-8600-517-60-01	PW FACILITIES / BUILDING IMPROVEMENTS	320,000	334,500	302,500	270,000	150,000	177,500	1,234,500	
010-8600-517-60-01	PW FACILITIES / EVENTS DEPARTMENT CARPETING	-	25,000	-	-	-	-	25,000	
010-8600-517-60-05	PW FACILITIES / LAKE WILLY WALK RESEAL	-	-	25,000	-	30,000	-	55,000	
010-8600-517-60-08	PW FACILITIES / COMM. CENTER PARKING LOT MILL & RESURFA	-	-	-	-	60,000	-	60,000	
010-8600-517-60-10	PW FACILITIES / CITY PARKING LOTS SEAL & STRIPE	-	-	50,000	-	60,000	-	110,000	
010-8600-517-60-13	PW FACILITIES / COMBINED PUBLIC SAFETY COMPLEX	25,000	-	-	250,000	13,000,000	-	13,250,000	
010-8600-517-60-14	PW FACILITIES / P&R MISC. EQUIPMENT & MAINTENANCE	100,000	75,000	75,000	-	-	75,000	225,000	
010-8600-517-60-15	PW FACILITIES / CEMETERY DESIGN & CONSTRUCTION	40,000	400,000	-	-	-	-	400,000	
010-8600-517-60-16	PW FACILITIES / 400 MORIN ST BUILDING ADDITIONS	-	50,000	150,000	-	-	-	200,000	
010-8600-517-60-17	PW FACILITIES / PARK MAINTENANCE	-	25,000	-	-	-	-	25,000	
010-8600-517-60-18	PW FACILITIES / GREENHOUSE	-	87,500	-	-	-	-	87,500	
010-8600-517-60-19	PW FACILITIES / FS #22 LANDSCAPING	-	47,500	-	-	-	-	47,500	
010-8600-519-60-53	PW FACILITIES / NORTHSHORE CULVERT	-	-	475,000	-	-	-	475,000	
010-8600-521-60-01	POLICE / VEHICLES	315,000	315,000	315,000	315,000	365,000	365,000	1,675,000	
010-8600-521-60-12	POLICE / NEW EQUIPMENT (AXON CONTRACT)	90,000	90,000	90,000	90,000	100,000	120,000	490,000	
010-8600-522-60-11	FIRE / STATION 22 CONCRETE	125,000	-	-	-	-	-	-	
010-8600-522-60-15	FIRE / CAPTAIN NEW VEHICLE	-	60,000	-	-	-	-	60,000	
010-8600-522-60-16	FIRE / REPLACEMENT OF STATION 22 BAY DOORS	105,000	-	-	-	-	-	-	
010-8600-522-60-17	FIRE / ANNUAL RADIO PAYMENT	55,000	55,000	55,000	55,000	55,000	-	220,000	



**City of Eustis**  
**Five Year Capital Improvement Plan FY 24/25 through FY 28/29 Projects >25K**

Account Number	Project Name	Current Budget					FY 27/28	FY 28/29	Five Year Total
		FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28			
Sales Tax Capital Project Fund - Continued									
010-8600-522-60-95	FIRE / GOVWELL SOFTWARE FOR BUILDING AND FIRE DEP.	-	24,800	16,000	16,000	16,000	16,000	16,000	88,800
010-8600-536-60-01	PW UTILITIES / FLOATING DOCK REPLACEMENT	345,446	-	-	-	-	-	-	-
010-8600-538-60-04	PW STORMWATER / BULLDOZER REPLACEMENT	-	-	-	225,000	-	-	-	225,000
010-8600-538-60-04	PW STORMWATER / VAC TRUCK	320,000	-	-	-	-	-	-	-
010-8600-538-60-05	PW STORMWATER / EUSTIS ST & DOANE AVE	-	-	110,000	-	-	-	-	110,000
010-8600-541-60-03	PW TRANSP. / SIDEWALK PROJECT	100,000	100,000	90,000	110,000	110,000	110,000	110,000	520,000
010-8600-541-60-04	PW TRANSP. / STREET SEALING	120,000	30,000	52,700	50,000	52,000	70,000	70,000	254,700
010-8600-541-60-15	PW TRANSP. / STREET RESURFACING	450,000	450,000	569,079	490,000	460,000	480,000	480,000	2,449,079
010-8600-541-60-21	PW TRANSP. / LOADER BACKHOE	-	125,000	-	-	-	-	-	125,000
010-8600-541-60-25	PW TRANSP. / USED PICK UP TRUCKS	-	-	30,000	-	60,000	-	-	90,000
010-8600-541-60-26	PW TRANSP. / BUCKET TRUCK	-	180,000	-	-	-	-	-	180,000
010-8600-541-60-29	PW TRANSP. / EUSTIS MOBILITY NEW SIDEWALKS	50,000	60,000	60,000	60,000	70,000	80,000	80,000	330,000
010-8600-541-60-31	PW TRANSP. / CLAW TRUCK	-	-	180,000	-	-	-	-	180,000
010-8600-541-60-38	PW TRANSP. / DUMP TRUCK REPLACEMENT	90,000	-	200,000	-	200,000	-	-	400,000
010-8600-541-60-39	PW TRANSP. / F-150 PICKUP	40,000	50,000	-	50,000	55,000	60,000	60,000	215,000
010-8600-541-60-39	PW TRANSP. / UNIMPROVED ROADS ENG. DESIGN FOR ROADS	-	-	100,000	400,000	-	-	-	500,000
010-8600-541-60-44	PW TRANSP. / SIGNALIZATION CAMERA	-	-	-	-	420,000	-	-	420,000
010-8600-541-60-47	PW TRANSP. / NORTHSORE BRIDGE CONSTRUCTION	-	-	-	-	100,000	5,000,000	-	5,100,000
010-8600-541-60-47	PW TRANSP. / PINE MEADOWS GOLF COURSE RD BRIDGE REP.	-	-	600,000	-	-	-	-	600,000
010-8600-541-60-50	PW TRANSP. / ROSENWALD GARDENS ROADS	2,000,000	2,000,000	-	-	-	-	-	2,000,000
010-8600-571-60-01	LIBRARY / AC REPLACEMENT	185,000	-	-	-	-	-	-	-
010-8600-571-60-17	LIBRARY / MEETING ROOM RECONFIGURATION	-	60,000	-	-	-	-	-	60,000
010-8600-572-60-02	PARKS & REC / AC REPLACEMENT FOR ADMIN. BLDG.	-	40,000	-	-	-	-	-	40,000
010-8600-572-60-04	PARKS & REC / COMMUNITY CENTER GENERATOR	-	-	-	-	100,000	-	-	100,000
010-8600-572-60-22	PARKS & REC / CARDINAL COVE OUTDOOR BATHROOM	-	-	30,000	200,000	-	-	-	230,000
010-8600-572-60-22	PARKS & REC / PICKLEBALL COURTS	-	50,000	-	-	-	-	-	50,000
010-8600-572-60-33	PARKS & REC / PARK MARQUEE SIGNS	-	45,000	45,000	-	-	-	-	90,000
010-8600-572-60-35	PARKS & REC / SERVICE CENTER IMPROVEMENTS	-	-	75,000	-	-	-	-	75,000
010-8600-572-60-37	PARKS & REC / BENNET PARK PLAYGROUND EQUIPMENT	-	-	155,000	-	-	-	-	155,000
010-8600-572-60-37	PARKS & REC / ELIZABETH CIRCLE PLAYGROUND & EQUIPMENT	-	150,000	-	-	-	-	-	150,000
010-8600-572-60-37	PARKS & REC / LIBERTY PARK IMPROVEMENTS	-	130,000	-	-	-	-	-	130,000
010-8600-572-60-37	PARKS & REC / PENDLETON PARK PLAYGROUND EQUIPMENT	-	-	150,000	-	-	-	-	150,000
010-8600-572-60-44	PARKS & REC / TENNIS & BASKETBALL COURTS RESEAL	-	-	50,000	40,000	-	-	-	90,000
010-8600-572-60-49	PARKS & REC / ADMIN TRUCK REPLACEMENT	-	-	50,000	-	-	-	-	50,000
010-8600-572-60-74	PARKS & REC / CARVER PARK PLAYGROUND EQUIPMENT	100,000	-	-	-	-	-	-	-
010-8600-572-60-74	PARKS & REC / CARVER PARK SECURITY CAMERAS	-	35,000	-	-	-	-	-	35,000
010-8600-572-60-79	PARKS & REC / RENTAL STAFF VEHICLE REPLACEMENT	-	40,000	-	-	-	-	-	40,000
010-8600-572-60-80	PARKS & REC / SPLASH PAD FENCE	-	30,000	-	-	-	-	-	30,000
010-8600-572-60-83	PARKS & REC / CARVER PARK BASKETBALL COURT REBUILD/RE	-	50,000	-	-	-	-	-	50,000
010-8600-572-60-83	PARKS & REC / CARVER PARK SOFTBALL FIELD LIGHTS	-	-	-	-	450,000	-	-	450,000
010-8600-572-60-85	PARKS & REC / AQUATIC CENTER RENOVATION	-	-	-	-	200,000	3,000,000	-	3,200,000
010-8600-572-60-85	PARKS & REC / SPLASHPAD FLOOR REPLACEMENT	46,000	-	-	-	-	-	-	-

**City of Eustis**  
**Five Year Capital Improvement Plan FY 24/25 through FY 28/29 Projects >25K**

Account Number	Project Name	Current Budget FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	Five Year Total
<b>Sales Tax Capital Project Fund - Continued</b>								
010-8600-572-60-86	PARKS & REC / SUNSET ISLAND PEDESTRIAN LIGHTING	-	50,000	-	-	-	-	50,000
010-8600-572-60-89	PARKS & REC / POOL RESURFACING	-	50,000	-	-	-	-	50,000
010-8600-572-60-90	PARKS & REC / PROGRAMS ROOM FLOOR REPLACEMENT	-	-	70,000	-	-	-	70,000
010-8600-572-60-91	PARKS & REC / GARDEN ROOM IMPROVEMENTS	-	100,000	-	-	-	-	100,000
010-8600-572-60-91	PARKS & REC / MASTER PLAN	-	-	-	200,000	-	-	200,000
010-8800-522-70-71	FIRE / FIRE ENGINE - 4 YEARS OUT	-	750,000	-	-	-	-	750,000
<b>Sales Tax Capital Project Fund Total</b>		<b>5,146,446</b>	<b>6,479,300</b>	<b>4,275,279</b>	<b>2,926,000</b>	<b>16,218,000</b>	<b>9,823,500</b>	<b>39,722,079</b>
<b>Law Enforcement Education Fund</b>								
011-8400-581-60-65	POLICE / COUNTY- WIDE RADIO SERVICE-EMERGENCY	-	40,000	-	-	-	-	40,000
<b>Law Enforcement Education Fund Total</b>		<b>-</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>
<b>Street Improvement Fund</b>								
013-4100-541-60-64	PW TRANSP. / TRAFFIC JET PRINT SYSTEM	-	-	-	-	-	50,000	50,000
013-4130-541-60-63	PW TRANSP. / SR19 FDOT LANDSCAPE MAINT AGREEMENT	-	300,000	300,000	300,000	300,000	300,000	1,500,000
013-4140-541-60-64	PW TRANSP. / LAWN MOWER	15,000	-	-	-	-	25,000	25,000
013-8600-541-64-14	PW TRANSP. / FORKLIFT	-	-	-	-	50,000	-	50,000
013-8600-541-64-14	PW TRANSP. / MINI TRACKHOE	-	-	-	-	60,000	-	60,000
013-8600-541-64-16	PW TRANSP. / US441/SR19 CLOVERLEAF IMPROVEMENTS	-	250,000	-	-	-	-	250,000
<b>Street Improvement Fund Total</b>		<b>15,000</b>	<b>550,000</b>	<b>300,000</b>	<b>300,000</b>	<b>410,000</b>	<b>375,000</b>	<b>1,935,000</b>
<b>Community Redevelopment Fund</b>								
014-8600-541-60-01	CRA / STREET REHABILITATION	50,000	50,000	50,000	50,000	60,000	70,000	280,000
014-8600-581-60-21	CRA / FERRAN PARK SEAWALL	25,000	550,100	-	-	-	-	550,100
014-8600-581-60-38	CRA / SIDEWALK REHABILITATION	40,000	50,000	45,000	50,000	57,250	60,000	262,250
014-8600-581-60-46	CRA / PALMETTO PLAZA HARDSCAPE	369,000	-	-	-	-	-	-
014-8600-581-60-46	CRA / PALMETTO PLAZA PARK PH 2 SHADE STRUCTURE	50,000	-	-	-	-	-	-
014-8600-581-95-05	CRA / CARVER PARK BASKETBALL COURT PAVILLION	400,000	-	-	-	-	-	-
014-8800-581-70-71	CRA / DEBT SERVICE	198,149	2,598,559	-	-	-	-	2,598,559
<b>Community Redevelopment Fund Total</b>		<b>1,132,149</b>	<b>3,248,659</b>	<b>95,000</b>	<b>100,000</b>	<b>117,250</b>	<b>130,000</b>	<b>3,690,909</b>
<b>Building Services Fund</b>								
020-1520-524-60-95	BUILDINGS / GOWELL SOFTWARE FOR BUILDING SERVICES	-	31,200	20,000	20,000	20,000	20,000	111,200
<b>Building Services Fund Total</b>		<b>-</b>	<b>31,200</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>111,200</b>
<b>Water &amp; Sewer Revenue Fund</b>								
040-3100-536-60-64	PW UTILITIES / F-150 PICKUP TRUCK	-	-	40,000	40,000	-	-	80,000
040-3100-536-60-95	PW UTILITIES / AUTOCAD SOFTWARE	8,000	13,500	13,500	13,500	13,500	13,500	67,500
040-3140-536-60-64	PW UTILITIES / ENVIRONMENTAL COMPLIANCE VEHICLE	-	35,000	35,000	-	-	-	70,000
040-3300-533-60-64	WATER / SECURITY CAMERAS	24,000	24,000	24,000	-	-	-	48,000
040-3530-535-60-95	SEWER / LABORATORY INFORMATION MANAGEMENT SYSTEM (	-	46,000	-	-	-	-	46,000
<b>Water &amp; Sewer Revenue Fund Total</b>		<b>32,000</b>	<b>118,500</b>	<b>112,500</b>	<b>53,500</b>	<b>13,500</b>	<b>13,500</b>	<b>311,500</b>

**City of Eustis**  
**Five Year Capital Improvement Plan FY 24/25 through FY 28/29 Projects >25K**

Account Number	Project Name	Current Budget					Five Year Total		
		FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	Total	
Water & Sewer R&R Fund									
042-8600-533-65-03	WATER / ARDICE WELL REHABILITATION	73,500	-	-	-	-	-	-	-
042-8600-533-65-07	WATER / WATER METER REBUILD & REPLACE PROGRAM	200,000	200,000	200,000	200,000	200,000	220,000	1,020,000	-
042-8600-533-65-51	WATER / EASTERN WELL ONE REHAB & UPGRADE	130,000	-	-	-	-	-	-	-
042-8600-533-65-57	WATER / DIRECTIONAL DRILL CR44 MEADOW RIDGE	-	-	-	300,000	-	-	-	300,000
042-8600-533-65-69	WATER / ADMIN TRUCK HALF TON	-	40,000	-	40,000	-	-	-	80,000
042-8600-533-65-71	WATER / ONE TON SERVICE TRUCK	75,000	75,000	75,000	75,000	75,000	75,000	375,000	-
042-8600-533-65-72	WATER / HALF TON SERVICE PICKUP TRUCK	55,000	-	55,000	55,000	55,000	55,000	220,000	-
042-8600-533-65-81	WATER / LAUREL OAK RD. WATER MAIN REPLACEMENT	-	-	-	100,000	-	-	300,000	400,000
042-8600-533-65-82	WATER / HEATHROW WELLS REHABILITATION	-	-	-	140,000	-	-	-	140,000
042-8600-533-65-83	WATER / COOLIDGE WATER MAIN EXPANSION	1,000,000	-	-	-	-	-	-	-
042-8600-533-65-84	WATER / UTILITY CONFLICTS - ADJUSTMENTS	200,000	-	-	-	-	-	-	-
042-8600-533-65-86	WATER / WATER MASTER PLAN	-	-	-	-	250,000	-	-	250,000
042-8600-533-65-87	WATER / SODIUM HYPOCHLORITE TANKS	-	-	-	-	120,000	-	-	120,000
042-8600-533-65-88	WATER / GST HAND RAILLING	-	75,000	-	-	-	-	-	75,000
042-8600-533-66-01	WATER / CORNELIA DR SECOND CONNECTION POINT	-	-	60,000	-	350,000	-	-	410,000
042-8600-533-66-02	WATER / MAGNOLIA AVE GALVANIZED MAIN	-	-	-	-	100,000	-	-	100,000
042-8600-533-66-07	WATER / WATER PLANT VFD'S & CONTROLLERS	-	-	-	-	-	110,000	-	110,000
042-8600-533-66-31	WATER / PUMP REPLACEMENTS	25,000	25,000	25,000	25,000	25,000	30,000	130,000	-
042-8600-533-66-32	WATER / EASTERN HIGH SERVICE PUMP SOFT STARTS	-	-	90,000	-	300,000	-	-	390,000
042-8600-533-66-42	WATER / HEATHROW WTP GROUND STORAGE TANK	-	-	-	80,000	1,000,000	-	-	1,080,000
042-8600-533-66-43	WATER / PINE MEADOWS MAIN REPLACEMENT	-	-	-	-	-	150,000	-	150,000
042-8600-533-66-44	WATER / WATER DEPT OFFICE & COMPOUND CR44	800,000	-	-	-	-	-	-	-
042-8600-533-66-45	WATER / OFFICE GENERATOR & ELECTRICAL	120,000	-	-	-	-	-	-	-
042-8600-533-66-46	WATER / BACKHOE LOADER	-	-	-	350,000	-	-	-	350,000
042-8600-533-66-46	WATER / MID - SIZE EXCAVATOR	-	-	300,000	-	-	-	-	300,000
042-8600-533-66-47	WATER / HEAVY EQUIPMENT TRAILER	-	-	25,000	-	-	-	-	25,000
042-8600-533-66-48	WATER / LAKESHORE AVENUE GALVANIZED MAIN	-	315,000	-	-	-	-	-	315,000
042-8600-533-66-49	WATER / GRAND ISLAND WTP FUEL TANK	275,000	-	-	-	-	-	-	-
042-8600-533-66-52	WATER / LAKEWOOD & EDGEWATER CAST IRON REPLACEMENT	-	-	60,000	170,000	-	-	-	230,000
042-8600-533-66-53	WATER / YALE RETREAT RD CAST IRON REPLACEMENT	90,000	-	-	-	-	-	-	-
042-8600-533-66-54	WATER / TOWABLE AIR COMPRESSOR	28,000	-	-	-	-	-	-	-
042-8600-533-66-55	WATER / SORRENTO PINES WEST 12" WATERLINE	-	-	325,000	-	-	-	-	325,000
042-8600-535-66-07	SEWER / GRIT SYSTEM REHABILITATION	-	-	-	-	90,000	-	-	90,000
042-8600-535-66-09	SEWER / WASTEWATER MASTER PLAN PROJECTS	-	-	-	-	250,000	-	-	250,000
042-8600-535-66-10	SEWER / FLOATING SOLAR PANEL	-	-	-	1,500,000	-	-	-	1,500,000
042-8600-535-66-14	SEWER / LABORATORY REMODEL	-	-	-	-	130,000	-	-	130,000
042-8600-535-66-16	SEWER / CR 44 FORCE MAIN	50,000	420,000	-	-	-	-	-	420,000
042-8600-535-66-35	SEWER / BATES AVE PLANT SEWER UPGRADE	-	35,000	-	100,000	-	-	-	135,000
042-8600-535-66-41	SEWER / PROCESS TANK GRIT REMOVAL & CLEANING	200,000	-	-	-	-	-	-	-
042-8600-535-66-43	SEWER / LIFT STATION SUBMERSIBLE PUMPS	70,000	70,000	70,000	70,000	70,000	70,000	350,000	-
042-8600-535-66-44	SEWER / MASTER LIFT STATION UPGRADE	-	-	120,000	600,000	-	-	-	720,000
042-8600-535-66-45	SEWER / EFFLUENT PUMP & MOTOR	42,000	42,000	42,000	42,000	42,000	42,000	210,000	-

**City of Eustis**  
**Five Year Capital Improvement Plan FY 24/25 through FY 28/29 Projects >25K**

Account Number	Project Name	Current Budget FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	Five Year Total
<b>Water &amp; Sewer R&amp;R Fund - Continued</b>								
042-8600-535-66-46	SEWER / COOLIDGE SEWER MAIN EXPANSION	1,800,000	-	-	-	-	-	-
042-8600-535-66-47	SEWER / INFLUENT PUMP EASTERN CAPACITY	-	-	-	60,000	-	300,000	360,000
042-8600-535-66-48	SEWER / EASTERN TERTIARY FILTER	-	-	-	60,000	-	600,000	660,000
042-8600-535-66-49	SEWER / LIFT STATION CRANE TRUCK	65,000	-	-	240,000	-	-	240,000
042-8600-535-66-50	SEWER / LIFT STATION CONTROL PANELS	30,000	-	-	33,000	33,000	33,000	99,000
042-8600-535-66-59	SEWER / WASTEWATER PICKUP TRUCK REPLACEMENT	55,000	55,000	55,000	55,000	55,000	55,000	275,000
042-8600-535-66-62	SEWER / ONE TON UTILITY TRUCK	-	-	80,000	-	-	-	80,000
042-8600-535-66-62	SEWER / SEWER CLEANING TRUCK	-	570,000	-	-	-	-	570,000
042-8600-535-66-62	SEWER / SEWER VACUUM TRUCK REHABILITATION	-	-	90,000	-	-	-	90,000
042-8600-535-66-63	SEWER / JETTA SYSTEM REBUILD	-	-	96,000	-	-	-	96,000
042-8600-535-66-66	SEWER / REUSE METERING	-	-	-	-	-	170,000	170,000
042-8600-535-66-70	SEWER / EASTERN WWTP ROAD RESURFACE	79,420	-	-	-	-	-	-
042-8600-535-66-74	SEWER / SKID STEER & LOADER	-	-	-	80,000	-	-	80,000
042-8600-535-66-76	SEWER / BATES AVENUE PLANT GENERATOR OVERHAUL	-	-	80,000	800,000	-	-	880,000
042-8600-535-66-76	SEWER / LIFT STATION EMERGENCY GENERATOR REPLACEMENT	95,000	95,000	95,000	95,000	95,000	95,000	475,000
042-8600-535-66-84	SEWER / INFILTRATION & INTRUSION	190,000	150,000	190,000	170,000	210,000	170,000	890,000
042-8600-535-66-86	SEWER / BATES MAIN WWTP EXPANSION	8,134,593	-	-	-	-	-	-
042-8600-535-66-92	SEWER / 200KW PORTABLE GENERATOR	-	-	-	-	200,000	-	200,000
042-8600-535-66-92	SEWER / BIOLOGICAL PROCESS EQUIPMENT	36,000	30,000	30,000	30,000	30,000	35,000	155,000
042-8600-535-66-92	SEWER / SCUM PUMP REPLACEMENT	-	-	-	-	75,000	-	75,000
042-8600-535-66-92	SEWER / TELEMETRY / COMMUNICATION UPGRADE	-	100,000	100,000	100,000	-	-	300,000
042-8600-535-66-95	SEWER / EASTERN PLANT TURBINE UPGRADE	35,000	170,000	-	-	-	-	170,000
042-8600-535-66-96	SEWER / OLD EASTERN PLANT DEMOLITION	-	-	-	-	150,000	-	150,000
042-8600-535-66-97	SEWER / PROCESS AND CLARIFICATION TANK REHABILITATION	-	-	-	120,000	-	1,400,000	1,520,000
042-8600-535-66-99	SEWER / 12" PORTABLE LIFT STATION	-	-	-	-	180,000	-	180,000
042-8600-535-66-99	SEWER / 8" PORTABLE LIFT STATION	-	-	-	100,000	-	-	100,000
042-8600-535-66-99	SEWER / CAMERA VEHICLE	-	-	-	450,000	-	-	450,000
042-8600-535-66-99	SEWER / FORK LIFT & ATTACHMENTS	-	-	115,000	-	-	-	115,000
042-8600-537-68-10	SEWER / SLUDGE DISPOSAL ELECTRICAL REFURBISHMENT	-	-	-	-	-	60,000	60,000
<b>Water &amp; Sewer R&amp;R Fund Total</b>		<b>13,953,513</b>	<b>2,467,000</b>	<b>2,378,000</b>	<b>6,240,000</b>	<b>4,085,000</b>	<b>3,970,000</b>	<b>19,140,000</b>
<b>Stormwater Utility Revenue Fund</b>								
049-3720-538-60-02	PW STORMWATER / CULVERT REPLACEMENT	220,000	-	220,000	-	-	-	220,000
049-3720-538-60-03	PW STORMWATER / EUSTIS ST. & GOTTSCHIE AVE	-	25,000	150,000	-	-	-	175,000
049-3720-538-60-03	PW STORMWATER / FLOODING CONTROL	-	-	100,000	-	100,000	-	200,000
049-3720-538-60-04	PW STORMWATER / TRACTOR BUSH HOG MOWER	-	-	45,000	-	-	-	45,000
049-3720-538-60-11	PW STORMWATER / DONNELLY AVE. STORM SYSTEM	-	-	-	-	-	100,000	100,000
049-3720-538-60-12	PW STORMWATER / DONNELLY AVE TO BADGER ST STORM PIP	-	-	-	-	-	80,000	80,000
049-3720-538-60-62	PW STORMWATER / STORMWATER CAMERA	-	-	-	-	400,000	-	400,000
049-3720-538-60-66	PW STORMWATER / CONCRETE CRUSHING	45,000	-	50,000	-	55,000	-	105,000
049-3720-538-60-69	PW STORMWATER / STREET SWEEPER	-	400,000	-	-	-	-	400,000
<b>Stormwater Utility Revenue Fund Total</b>		<b>265,000</b>	<b>425,000</b>	<b>565,000</b>	<b>-</b>	<b>555,000</b>	<b>180,000</b>	<b>1,725,000</b>

**City of Eustis**  
**Five Year Capital Improvement Plan FY 24/25 through FY 28/29 Projects >25K**

Account Number	Project Name	Current Budget FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	Five Year Total
<b>Fire Prevention Capital Expansion Fund</b>								
059-2230-522-60-64	FIRE / TOWER TRUCK EQUIPMENT FOR INCREASE IN SERVICE	-	50,000	-	-	-	-	50,000
<b>Fire Prevention Capital Expansion Fund Total</b>		-	<b>50,000</b>	-	-	-	-	<b>50,000</b>
<b>Parks &amp; Recreation Capital Expansion Fund</b>								
063-7600-572-60-37	PW FACILITIES / COREY ROLLE FIELD IMPR. - PHASE 2	-	178,125	-	-	-	-	178,125
063-7600-572-60-63	PW FACILITIES / COREY ROLLE FIELD IMPR. - PHASE 3	-	-	30,000	500,000	-	-	530,000
<b>Parks &amp; Recreation Capital Expansion Fund Total</b>		-	<b>178,125</b>	<b>30,000</b>	<b>500,000</b>	-	-	<b>708,125</b>
<b>Law Enforcement Capital Expansion Fund</b>								
064-2100-521-60-62	POLICE / EVIDENCE STORAGE	200,000	-	-	-	-	-	-
<b>Law Enforcement Capital Expansion Fund Total</b>		<b>200,000</b>	-	-	-	-	-	-
<b>Water Impact Fee Fund</b>								
065-8600-533-67-02	WATER IMPACT / EASTERN WATER MAIN EXTENSION	-	-	-	300,000	-	-	300,000
065-8600-533-67-16	WATER IMPACT / ROSENWALD 7 BLOCK WATERMAIN	-	150,000	250,000	-	-	-	400,000
065-8600-533-67-17	WATER IMPACT / EASTERN THIRD HIGH SERVICE PUMP	355,000	-	-	-	-	-	-
065-8600-533-67-35	WATER IMPACT / NEW WATER METER SERVICE SETS	120,000	120,000	120,000	120,000	120,000	150,000	630,000
065-8600-533-67-36	WATER IMPACT / NEW RECLAIMED WATER METER SERVICE SETS	50,000	50,000	50,000	50,000	50,000	70,000	270,000
065-8600-533-67-37	WATER IMPACT / EASTERN RECLAIMED WATER MAIN EXTENSIC	-	-	-	300,000	-	-	300,000
065-8600-533-67-37	WATER IMPACT / RECLAIMED WATER MAIN EXPANSION	-	-	100,000	-	150,000	90,000	340,000
<b>Water Impact Fee Fund Total</b>		<b>525,000</b>	<b>320,000</b>	<b>520,000</b>	<b>770,000</b>	<b>320,000</b>	<b>310,000</b>	<b>2,240,000</b>
<b>Sewer Impact Fee Fund</b>								
066-3910-535-70-71	SEWER IMPACT / DEBT SERVICE	283,337	397,754	398,813	401,424	405,424	412,297	2,015,712
066-8600-535-60-01	SEWER IMPACT / EASTERN FORCE MAIN EXTENSION	-	-	-	400,000	-	-	400,000
066-8600-535-68-17	SEWER IMPACT / ROSENWALD 7 BLOCKS SEWER	-	750,000	700,000	-	-	-	1,450,000
066-8600-535-68-37	SEWER IMPACT / RECLAIM MASTER PLAN	-	110,000	-	-	-	-	110,000
<b>Sewer Impact Fee Fund Total</b>		<b>283,337</b>	<b>1,257,754</b>	<b>1,098,813</b>	<b>801,424</b>	<b>405,424</b>	<b>412,297</b>	<b>3,975,712</b>
<b>Total - Capital Projects &gt; \$25k</b>		<b>\$ 21,593,345</b>	<b>\$ 15,709,538</b>	<b>\$ 9,963,592</b>	<b>\$ 11,849,924</b>	<b>\$ 22,283,174</b>	<b>\$ 15,373,297</b>	<b>\$ 75,179,525</b>

**City of Eustis**  
**Five Year Capital Improvement Plan FY 24/25 through FY 28/29 Projects <25K**

Account Number	Project Name	Current Budget FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	Five Year Total
<b>General Fund</b>								
001-1220-512-60-64	CITY MANAGER / CAMERA UPGRADE & MAINTENANCE	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000
001-1240-512-60-64	CITY MANAGER - EVENTS / ELECTRONIC SIGN FOR FERRARI	-	20,000	-	-	-	-	20,000
001-1240-512-60-64	EVENTS / GOLF CART CANOPY	5,000	-	-	-	-	-	-
001-1240-512-60-64	EVENTS / ELECTRONIC SIGN FOR CITY HALL	18,000	-	-	-	-	-	-
001-1240-512-60-64	EVENTS / GOLF CART	10,000	-	-	-	-	-	-
001-1300-513-60-64	FINANCE / TOSHIBA - COPIER SCANNER, FAX MACHINE	7,000	-	-	-	-	-	-
001-1300-513-60-95	FINANCE / EDMUNDS VIEWPOINT	4,750	4,900	4,900	4,900	4,900	4,900	24,500
001-1350-513-60-64	FINANCE / COMPUTER ROOM A/C UPGRADE	-	5,000	-	-	-	-	5,000
001-1500-515-60-64	DEVELOPMENT SERVICES / TOSHIBA COPIER, SCANNER, FAX	8,600	-	-	-	-	-	-
001-1940-516-60-64	HUMAN RESOURCES / OFFICE FURNITURE	-	2,000	-	-	-	-	2,000
001-1940-516-60-64	HUMAN RESOURCES / TOSHIBA COPIER, SCANNER, FAX MAC	8,000	-	-	-	-	-	-
001-2220-522-60-64	FIRE / FIRE BOAT LIGHTS	-	10,000	-	-	-	-	10,000
001-2220-522-60-64	FIRE / SMALL EQUIPMENT	12,000	12,000	-	-	-	-	12,000
001-2220-522-60-64	FIRE / STATION EQUIPMENT 22 AND 23	-	23,250	-	-	-	-	23,250
001-4900-541-60-64	PW TRANSP. / GARAGE LIFT	-	20,000	-	-	-	-	20,000
001-4910-517-60-64	PW FACILITIES / LAPTOP & MONITORS	-	1,500	-	-	-	-	1,500
001-4910-517-60-64	PW FACILITIES / REECH CRAFT LIFT SYSTEM	16,670	-	-	-	-	-	-
001-4920-517-60-64	PW FACILITIES / UTILITY FOR CEMETERY SPRAY	18,000	-	-	-	-	-	-
001-7120-571-60-64	LIBRARY / BENCHES REPLACEMENT	-	1,750	-	-	-	-	1,750
001-7310-572-60-63	PARKS & REC / WOMAN'S CLUB FLOOR RESURFACE	-	-	-	-	-	15,000	15,000
001-7310-572-60-64	PARKS & REC / BUILDING INFORMATIONAL SIGNS	12,500	-	-	-	-	-	-
001-7310-572-60-64	PARKS & REC / RENTAL FACILITIES' KEYLESS ENTRY	13,000	-	-	-	-	-	-
001-7310-572-60-64	PARKS & REC / COMMUNITY CENTER A/C REPLACEMENT	-	15,000	-	-	-	-	15,000
001-7310-572-60-64	PARKS & REC / EUSTIS SERVICE CENTER CHAIRS	-	-	12,750	-	-	-	12,750
001-7310-572-60-64	PARKS & REC / RENTAL FACILITY TABLES	15,000	-	-	-	-	-	-
001-7310-572-60-64	PARKS & REC / WOMAN'S CLUB BASEMENT RENOVATION: GF	-	-	15,000	-	-	-	15,000
001-7310-572-60-64	PARKS & REC / WOMAN'S CLUB LIGHTBOARD & PA SYSTEM	-	18,000	-	-	-	-	18,000
001-7310-572-60-64	PARKS & REC / WOMAN'S CLUB OUTDOOR LIGHTING	-	12,000	-	-	-	-	12,000
001-7310-572-60-64	PARKS & REC / WOMEN'S CLUB A/C REPLACEMENT	-	15,000	-	-	-	-	15,000
001-7320-572-60-18	PARKS & REC / ADA ADDIT. TO EXISTING KAYAK LAUNCH	4,000	-	-	-	-	-	-
001-7320-572-60-64	PARKS & REC / CHAIRS, TABLES & LOCKERS	10,000	-	-	-	-	-	-
001-7320-572-60-64	PARKS & REC / COREY ROLLE FIELD SHADE STRUCTURE	23,000	-	-	-	-	-	-
001-7320-572-60-64	PARKS & REC / EXTERIOR DOORS FOR CARVER'S PARK SOU	6,000	-	-	-	-	-	-
001-7320-572-60-64	PARKS & REC / PORTABLE GAGA BALL PIT	3,000	-	-	-	-	-	-
001-7320-572-60-64	PARKS & REC / REFRIGERATOR FOR PROGRAMS	3,000	-	-	-	-	-	-
001-7320-572-60-64	PARKS & REC / ROWING MACHINE	-	-	-	-	-	-	-
001-7330-572-60-64	PARKS & REC / AQUATIC CENTER ZIP LINE	20,000	-	-	-	-	-	-
<b>General Fund Total</b>		<b>220,520</b>	<b>164,400</b>	<b>32,650</b>	<b>4,900</b>	<b>4,900</b>	<b>19,900</b>	<b>226,750</b>

**City of Eustis**  
**Five Year Capital Improvement Plan FY 24/25 through FY 28/29 Projects <25K**

Account Number	Project Name	Current Budget FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	Five Year Total
<b>Library Contribution Fund</b>								
006-7110-571-60-66	LIBRARY / MEMORIAL BOOKS	-	5,000	-	-	-	-	5,000
<b>Library Contribution Fund Total</b>								
		-	5,000	-	-	-	-	5,000
<b>Sales Tax Capital Project Fund</b>								
010-8600-572-60-37	PARKS & REC / LIBERTY ST PLAYGROUND EQUIPMENT	-	13,000	-	-	-	-	13,000
010-8600-572-60-79	PARKS & REC / UTILITY VEHICLE	10,000	-	-	-	-	-	-
010-8600-572-60-83	PARKS & REC / CARVER PARK WINDOWS IN PROGRAM'S ROC	20,000	-	-	-	-	-	-
<b>Sales Tax Capital Project Fund Total</b>								
		30,000	13,000	-	-	-	-	13,000
<b>Law Enforcement Education Fund</b>								
011-8400-581-60-65	POLICE / MISCELLANEOUS ELECTRONIC EQUIPMENT	-	10,000	-	-	-	-	10,000
<b>Law Enforcement Education Fund Total</b>								
		-	10,000	-	-	-	-	10,000
<b>Street Improvement Fund</b>								
013-4100-541-60-64	PW TRANSP. / LAPTOP & MONITORS FOR NEW HIRE	-	1,500	-	-	-	-	1,500
013-4100-541-60-64	PW TRANSP. / TOSHIBA COPY MACHINE	8,500	-	-	-	-	-	-
013-4110-541-60-64	PW TRANSP. / LAWN MOWER	-	16,000	-	-	-	-	16,000
013-8600-541-64-13	PW TRANSP. / CROSSWALKS & INTERSECTIONS	245,000	-	-	-	-	20,000	20,000
<b>Street Improvement Fund Total</b>								
		253,500	17,500	-	-	-	20,000	37,500
<b>Community Redevelop</b>								
014-1230-516-60-65	CRA / WAYFINDING SIGNS	-	3,000	-	-	-	-	3,000
014-8600-581-60-38	CRA / ORNAMENTAL PLANTER	-	20,000	-	-	-	-	20,000
<b>Community Redevelopment Fund Total</b>								
		-	23,000	-	-	-	-	23,000
<b>Water &amp; Sewer Revenue Fund</b>								
040-3100-536-60-64	PW UTILITIES / IMAGEPROGRAPH TM - 395 PRINTER	7,500	-	-	-	-	-	-
040-3100-536-60-64	PW UTILITIES / MISC. EQUIPMENT FOR ENGINEERING & SURV	-	5,500	-	-	-	-	5,500
040-3100-536-60-95	PW UTILITIES / ARCGIS SOFTWARE	-	7,700	-	-	-	-	7,700
040-3120-536-60-64	PUBLIC UTILITIES / BILL PRINTER	-	15,000	-	-	-	-	15,000
040-3120-536-60-64	PUBLIC UTILITIES / COMPUTER ROOM A/C UPGRADE	-	5,000	-	-	-	-	5,000
040-3120-536-60-64	PUBLIC UTILITIES / FOLDING & INSERTING MACHINE	-	20,000	-	-	-	-	20,000
040-3130-536-60-64	PUBLIC UTILITIES / R-900 BELT CLIP TRANSCIEVER	-	6,250	-	-	-	-	6,250
040-3130-536-60-64	PUBLIC UTILITIES / VAE METER READING DATA COLLECTOR	-	9,950	-	-	-	-	9,950
040-3140-536-60-95	PW UTILITIES/TOKAY - BACKFLOW SOFTWARE UPGRADE	-	21,000	-	-	-	-	21,000
040-3300-533-60-64	WATER / WATER SERVER UPGRADE	-	6,000	-	-	-	-	6,000
040-3310-533-60-64	WATER / CHECK VALVE	-	6,000	-	-	-	-	6,000
040-3310-533-60-64	WATER / ELECTRIC MOTOR GRAND ISLAND	-	9,500	-	-	-	-	9,500
040-3320-533-60-64	WATER / GROUND PENETRATING RADAR LINE LOCATOR	24,000	-	-	-	-	-	-
040-3320-533-60-64	WATER / UTILITY LINE LOCATOR KIT	6,000	-	-	-	-	-	-
040-3330-533-60-64	WATER / GROUNDS MAINTENANCE LAWN MOWER	-	15,000	-	-	-	-	15,000
040-3360-533-60-64	WATER / CHLORINE ANALYZERS	15,000	-	-	-	-	-	-
040-3360-533-60-64	WATER / HYDRO TANK SENSORS	-	10,000	-	-	-	-	10,000

**City of Eustis**  
**Five Year Capital Improvement Plan FY 24/25 through FY 28/29 Projects <25K**

Account Number	Project Name	Current Budget FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	Five Year Total
<b>Water &amp; Sewer Revenue Fund - Continued</b>								
040-3500-535-60-64	SEWER / BUILDING IMPROVEMENTS	23,000	-	-	-	-	-	-
040-3500-535-60-64	SEWER / WASTEWATER COPY MACHINE	-	11,000	-	-	-	-	11,000
040-3500-535-60-64	SEWER / WASTEWATER SERVER UPGRADE	-	6,000	-	-	-	-	6,000
040-3510-535-60-64	SEWER / COMMUNICATION SYSTEM UPGRADES AT MAIN PLA	24,800	-	-	-	-	-	-
040-3510-535-60-64	SEWER / HOSES & CONNECTORS	24,000	-	-	-	-	-	-
040-3520-535-60-64	SEWER / CHLORINE SKID COMPONENTS	10,000	-	-	-	-	-	-
040-3520-535-60-64	SEWER / CLARIFIER TENSION ROD REPLACENT	12,000	-	-	-	-	-	-
040-3520-535-60-64	SEWER / DIFFUSERS AND MEMBRANE REPAIR PARTS	-	20,000	-	-	-	-	20,000
040-3520-535-60-64	SEWER / GRIT SYSTEM PUMP & MOTOR	23,500	-	-	-	-	-	-
040-3520-535-60-64	SEWER / LATERAL CAMERA SYSTEM	10,000	-	-	-	-	-	-
040-3540-535-60-64	SEWER / HYDRO TANK CONTROLS	18,000	-	-	-	-	-	-
040-3540-535-60-64	SEWER / REUSE ARV REPLACEMENT	22,000	-	-	-	-	-	-
040-3540-535-60-64	SEWER / TRACTOR DISK ATTACHMENTS	8,000	-	-	-	-	-	-
040-3550-535-60-64	SEWER / BELT PRESS HIGH PRESSURE PUMP	-	15,000	-	-	-	-	15,000
040-3560-535-60-64	SEWER / EASTERN PLANT UTV	-	23,500	-	-	-	-	23,500
040-3580-535-60-64	SEWER / COMMUNICATION SYSTEM UPGRADES AT EASTERN	24,800	-	-	-	-	-	-
<b>Water &amp; Sewer Revenue Fund Total</b>		<b>252,600</b>	<b>212,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>212,400</b>
<b>Total - Capital Projects &lt; \$25k</b>		<b>\$ 756,620</b>	<b>\$ 445,300</b>	<b>\$ 32,650</b>	<b>\$ 4,900</b>	<b>\$ 4,900</b>	<b>\$ 39,900</b>	<b>\$ 527,650</b>



**City of Eustis**  
**Significant Operating Expenditures FY 2024/25 - FY 2028/29 for Projects**

Account Number	Project Name	Current Budget FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	Five Year Total
<b>General Fund</b>								
001-2220-522-30-46	FIRE / STATION 22 BAY FLOOR REPLACEMENT	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-4910-517-30-34	PW FACILITIES / GENERATOR MAINTENANCE CITYWIDE	30,000	30,000	30,000	30,000	30,000	30,000	150,000
001-7320-572-30-46	PARKS & REC / CARVER PARK PAVILION MAINTENANCE	-	30,000	-	-	-	-	30,000
001-7320-572-30-46	PARKS & REC / SUNSET ISLAND PAVILION SANDBLAST & PAINT	-	30,000	-	-	-	-	30,000
001-7330-572-30-46	PARKS & REC / AQUATIC CENTER DECK REPAIR	-	60,000	-	-	-	-	60,000
001-7330-572-30-46	PARKS & REC / SPLASHPAD MAINTENANCE	-	-	-	10,000	-	-	10,000
<b>General Fund Total</b>		<b>65,000</b>	<b>150,000</b>	<b>30,000</b>	<b>40,000</b>	<b>30,000</b>	<b>30,000</b>	<b>280,000</b>
<b>Street Improvement Fund</b>								
013-4120-541-30-34	PW TRANSP. / REIMB. FOR SIGNAL. MAINT. TO LAKE COUNTY	75,000	65,000	85,000	85,000	85,000	85,000	405,000
013-4130-541-30-31	PW TRANSP. / PAVEMENT CONDITION INDEX (PCI) STUDY	-	-	90,000	100,000	-	-	190,000
013-4130-541-30-31	PW TRANSP. / TRAFFIC STUDY & IMPLEMENTATION (MUTCD)	-	150,000	-	-	-	-	150,000
<b>Street Improvement Fund Total</b>		<b>75,000</b>	<b>215,000</b>	<b>175,000</b>	<b>185,000</b>	<b>85,000</b>	<b>85,000</b>	<b>745,000</b>
<b>Water &amp; Sewer Reven</b>								
040-3100-536-30-31	PUBLIC UTILITIES / PAVEMENT ASSESSMENT STUDY	-	350,000	-	-	-	-	350,000
<b>Water &amp; Sewer Revenue Fund Total</b>		<b>-</b>	<b>350,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350,000</b>
<b>Total - Significant Operating Expenditures</b>		<b>\$ 140,000</b>	<b>\$ 715,000</b>	<b>\$ 205,000</b>	<b>\$ 225,000</b>	<b>\$ 115,000</b>	<b>\$ 115,000</b>	<b>\$ 1,375,000</b>

**City of Eustis**  
**Total Capital Projects - FY 2024/25 - FY 2028/29**

	Budget FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	Five Year Total
Total - Capital Projects > \$25k	21,593,345	15,709,538	9,963,592	11,849,924	22,283,174	15,373,297	75,179,525
Total - Capital Projects < \$25k	756,620	445,300	32,650	4,900	4,900	39,900	527,650
Total - Significant Operating Expenditures	140,000	715,000	205,000	225,000	115,000	115,000	1,375,000
<b>GRAND TOTAL CITYWIDE - FY 2024/25 - FY 2028/29</b>	<b>\$ 22,489,965</b>	<b>\$ 16,869,838</b>	<b>\$ 10,201,242</b>	<b>\$ 12,079,824</b>	<b>\$ 22,403,074</b>	<b>\$ 15,528,197</b>	<b>\$ 77,082,175</b>

**City of Eustis**  
**Five Year Capital Improvement Plan by Fund - FY 2024/25 through FY 2028/29**

Account Number	Project Name	Budget FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	Five Year Total
Total Fund 001 - General Fund		326,420	858,400	631,650	183,900	173,900	188,900	2,036,750
Total Fund 006 - Library Contribution Fund		-	5,000	-	-	-	-	5,000
Total Fund 010 - Sales Tax Fund		5,176,446	6,492,300	4,275,279	2,926,000	16,218,000	9,823,500	39,735,079
Total Fund 011 - Law Enforcement Education Fund		-	50,000	-	-	-	-	50,000
Total Fund 013 - Street Improvement Fund		343,500	782,500	475,000	485,000	495,000	480,000	2,717,500
Total Fund 014 - Community Redevelopment Fund		1,132,149	3,271,659	95,000	100,000	117,250	130,000	3,713,909
Total Fund 020 - Building Services Fund		-	31,200	20,000	20,000	20,000	20,000	111,200
Total Fund 040 - Water & Sewer Fund		284,600	680,900	112,500	53,500	13,500	13,500	873,900
Total Fund 042 - Water & Sewer R & R Fund		13,953,513	2,467,000	2,378,000	6,240,000	4,085,000	3,970,000	19,140,000
Total Fund 049 - Stormwater Utility Revenue Fund		265,000	425,000	565,000	-	555,000	180,000	1,725,000
Total Fund 059 - Fire Prevention Capital Expansion Fund		-	50,000	-	-	-	-	50,000
Total Fund 063 - Parks & Recreation Capital Expansion Fund		-	178,125	30,000	500,000	-	-	708,125
Total Fund 064 - Law Enforcement Capital Expansion Fund		200,000	-	-	-	-	-	-
Total Fund 065 - Water Impact Fee Fund		525,000	320,000	520,000	770,000	320,000	310,000	2,240,000
Total Fund 066 - Sewer Impact Fee Fund		283,337	1,257,754	1,098,813	801,424	405,424	412,297	3,975,712
<b>TOTAL CAPITAL BY FUND FY 2024/25 - FY 2028/29</b>		<b>22,489,965</b>	<b>16,869,838</b>	<b>10,201,242</b>	<b>12,079,824</b>	<b>22,403,074</b>	<b>15,528,197</b>	<b>77,082,175</b>

# City of Eustis

## Capital Improvement Plan FY 24/25

Account Number	Project Name	FY 24/25
<b>General Fund</b>		
001-1220-512-60-64	CITY MANAGER / CAMERA UPGRADE & MAINTENANCE	4,000
001-1240-512-60-64	CITY MANAGER - EVENTS / ELECTRONIC SIGN FOR FERRAN PARK	20,000
001-1300-513-60-95	FINANCE / IGM TECHNOLOGY - GRAVITY SOFTWARE	39,000
001-1300-513-60-95	FINANCE / EDMUNDS VIEWPOINT	4,900
001-1350-513-60-64	FINANCE / COMPUTER ROOM A/C UPGRADE	5,000
001-1940-516-60-64	HUMAN RESOURCES / OFFICE FURNITURE	2,000
001-2220-522-60-64	FIRE / TOWER REPLACEMENT EQUIPMENT	60,000
001-2220-522-60-64	FIRE / FIRE BOAT LIGHTS	10,000
001-2220-522-60-64	FIRE / SMALL EQUIPMENT	12,000
001-2220-522-60-64	FIRE / STATION EQUIPMENT 22 AND 23	23,250
001-4900-541-60-64	PW TRANSP. / GARAGE LIFT	20,000
001-4910-517-30-34	PW FACILITIES / GENERATOR MAINTENANCE CITYWIDE	30,000
001-4910-517-60-64	PW FACILITIES / LAPTOP & MONITORS	1,500
001-4920-517-60-64	PW TRANSP. / CEMETERY TRACTOR	40,000
001-4930-517-60-63	PW FACILITIES / FERTILIZING CITY PARKS	25,000
001-4930-517-60-63	PW FACILITIES / REPLANTING WITHIN THE CITY	25,000
001-4930-517-60-63	PW FACILITIES / AMERICA IN BLOOM PROJECTS	20,000
001-7120-571-60-64	LIBRARY / BENCHES REPLACEMENT	1,750
001-7300-572-60-64	PARKS & REC / LIGHTING CONTROL SYSTEM	110,000
001-7300-572-60-64	PARKS & REC / THORGUARD LIGHTNING DETECTION	150,000
001-7310-572-60-64	PARKS & REC / WOMEN'S CLUB AUDIO EQUIPMENT UPGRADE	25,000
001-7310-572-60-64	PARKS & REC / COMMUNITY CENTER A/C REPLACEMENT	15,000
001-7310-572-60-64	PARKS & REC / WOMAN'S CLUB LIGHTBOARD & PA SYSTEM	18,000
001-7310-572-60-64	PARKS & REC / WOMAN'S CLUB OUTDOOR LIGHTING	12,000
001-7310-572-60-64	PARKS & REC / WOMEN'S CLUB A/C REPLACEMENT	15,000
001-7320-572-30-46	PARKS & REC / CARVER PARK PAVILION MAINTENANCE	30,000
001-7320-572-30-46	PARKS & REC / SUNSET ISLAND PAVILION SANDBLAST & PAINT	30,000
001-7320-572-60-64	PARKS & REC / OUTDOOR BASKETBALL GOAL REPLACEMENTS	50,000
001-7330-572-30-46	PARKS & REC / AQUATIC CENTER DECK REPAIR	60,000
<b>General Fund Total</b>		<b>858,400</b>
<b>Library Contribution Fund</b>		
006-7110-571-60-66	LIBRARY / MEMORIAL BOOKS	5,000
<b>Library Contribution Fund Total</b>		<b>5,000</b>
<b>Sales Tax Fund</b>		
010-8600-512-60-12	CITY MANAGER - EVENTS / MOBILE STAGE	50,000
010-8600-512-60-25	CITY MANAGER - EVENTS / PICKUP TRUCK	40,000
010-8600-513-60-01	FINANCE / CITY COMPUTER UPGRADE PROGRAM	105,000
010-8600-513-60-02	FINANCE / POLICE AND FIRE TOUGHBOOKS	60,000
010-8600-513-60-03	FINANCE / TELEPHONE SYSTEM	60,000
010-8600-517-60-01	PW FACILITIES / BUILDING IMPROVEMENTS	334,500
010-8600-517-60-01	PW FACILITIES / EVENTS DEPARTMENT CARPETING	25,000
010-8600-517-60-14	PW FACILITIES / P&R MISC. EQUIPMENT & MAINTENANCE	75,000
010-8600-517-60-15	PW FACILITIES / CEMETERY DESIGN & CONSTRUCTION	400,000
010-8600-517-60-16	PW FACILITIES / 400 MORIN ST BUILDING ADDITIONS	50,000
010-8600-517-60-17	PW FACILITIES / PARK MAINTENANCE	25,000

Account Number	Project Name	FY 24/25
010-8600-517-60-18	PW FACILITIES / GREENHOUSE	87,500
010-8600-517-60-19	PW FACILITIES / FS #22 LANDSCAPING	47,500
010-8600-521-60-01	POLICE / VEHICLES	315,000
010-8600-521-60-12	POLICE / NEW EQUIPMENT (AXON CONTRACT)	90,000
010-8600-522-60-15	FIRE / CAPTAIN NEW VEHICLE	60,000
010-8600-522-60-17	FIRE / ANNUAL RADIO PAYMENT	55,000
010-8600-522-60-95	FIRE / GOVWELL SOFTWARE FOR BUILDING AND FIRE DEP.	24,800
010-8600-541-60-03	PW TRANSP. / SIDEWALK PROJECT	100,000
010-8600-541-60-04	PW TRANSP. / STREET SEALING	30,000
010-8600-541-60-15	PW TRANSP. / STREET RESURFACING	450,000
010-8600-541-60-21	PW TRANSP. / LOADER BACKHOE	125,000
010-8600-541-60-26	PW TRANSP. / BUCKET TRUCK	180,000
010-8600-541-60-29	PW TRANSP. / EUSTIS MOBILITY NEW SIDEWALKS	60,000
010-8600-541-60-39	PW TRANSP. / F-150 PICKUP	50,000
010-8600-541-60-50	PW TRANSP. / ROSENWALD GARDENS ROADS	2,000,000
010-8600-571-60-17	LIBRARY / MEETING ROOM RECONFIGURATION	60,000
010-8600-572-60-02	PARKS & REC / AC REPLACEMENT FOR ADMIN. BLDG.	40,000
010-8600-572-60-22	PARKS & REC / PICKLEBALL COURTS	50,000
010-8600-572-60-33	PARKS & REC / PARK MARQUEE SIGNS	45,000
010-8600-572-60-37	PARKS & REC / ELIZABETH CIRCLE PLAYGROUND & EQUIPMENT	150,000
010-8600-572-60-37	PARKS & REC / LIBERTY PARK IMPROVEMENTS	130,000
010-8600-572-60-37	PARKS & REC / LIBERTY ST PLAYGROUND EQUIPMENT	13,000
010-8600-572-60-74	PARKS & REC / CARVER PARK SECURITY CAMERAS	35,000
010-8600-572-60-79	PARKS & REC / RENTAL STAFF VEHICLE REPLACEMENT	40,000
010-8600-572-60-80	PARKS & REC / SPLASH PAD FENCE	30,000
010-8600-572-60-83	PARKS & REC / CARVER PARK BASKETBALL COURT REBUILD/RESURFACE	50,000
010-8600-572-60-86	PARKS & REC / SUNSET ISLAND PEDESTRIAN LIGHTING	50,000
010-8600-572-60-89	PARKS & REC / POOL RESURFACING	50,000
010-8600-572-60-91	PARKS & REC / GARDEN ROOM IMPROVEMENTS	100,000
010-8800-522-70-71	FIRE / FIRE ENGINE - 4 YEARS OUT	750,000
<b>Sales Tax Fund Total</b>		<b>6,492,300</b>
<b>Law Enforcement Education Fund</b>		
011-8400-581-60-65	POLICE / COUNTY- WIDE RADIO SERVICE-EMERGENCY	40,000
011-8400-581-60-65	POLICE / MISCELLANEOUS ELECTRONIC EQUIPMENT	10,000
<b>Law Enforcement Education Fund Total</b>		<b>50,000</b>
<b>Street Improvement Fund</b>		
013-4100-541-60-64	PW TRANSP. / LAPTOP & MONITORS FOR NEW HIRE	1,500
013-4110-541-60-64	PW TRANSP. / LAWN MOWER	16,000
013-4120-541-30-34	PW TRANSP. / REIMB. FOR SIGNAL. MAINT. TO LAKE COUNTY	65,000
013-4130-541-30-31	PW TRANSP. / TRAFFIC STUDY & IMPLEMENTATION (MUTCD)	150,000
013-4130-541-60-63	PW TRANSP. / SR19 FDOT LANDSCAPE MAINT AGREEMENT	300,000
013-8600-541-64-16	PW TRANSP. / US441/SR19 CLOVERLEAF IMPROVEMENTS	250,000
<b>Street Improvement Fund Total</b>		<b>782,500</b>
<b>Community Redevelopment Fund</b>		
014-1230-516-60-65	CRA / WAYFINDING SIGNS	3,000
014-8600-541-60-01	CRA / STREET REHABILITATION	50,000
014-8600-581-60-21	CRA / FERRAN PARK SEAWALL	550,100
014-8600-581-60-38	CRA / SIDEWALK REHABILITATION	50,000
014-8600-581-60-38	CRA / ORNAMENTAL PLANTER	20,000
014-8800-581-70-71	CRA / DEBT SERVICE	2,598,559

Account Number	Project Name	FY 24/25
<b>Community Redevelopment Fund Total</b>		<b>3,271,659</b>
<b>Building Services Fund</b>		
020-1520-524-60-95	BUILDINGS / GOVWELL SOFTWARE FOR BUILDING SERVICES	31,200
<b>Building Services Fund Total</b>		<b>31,200</b>
<b>Water &amp; Sewer Fund</b>		
040-3100-536-30-31	PUBLIC UTILITIES / PAVEMENT ASSESSMENT STUDY	350,000
040-3100-536-60-64	PW UTILITIES / MISC. EQUIPMENT FOR ENGINEERING & SURVEYING	5,500
040-3100-536-60-95	PW UTILITIES / AUTOCAD SOFTWARE	13,500
040-3100-536-60-95	PW UTILITIES / ARCGIS SOFTWARE	7,700
040-3120-536-60-64	PUBLIC UTILITIES / BILL PRINTER	15,000
040-3120-536-60-64	PUBLIC UTILITIES / COMPUTER ROOM A/C UPGRADE	5,000
040-3120-536-60-64	PUBLIC UTILITIES / FOLDING & INSERTING MACHINE	20,000
040-3130-536-60-64	PUBLIC UTILITIES / R-900 BELT CLIP TRANSCEIVER	6,250
040-3130-536-60-64	PUBLIC UTILITIES / V4E METER READING DATA COLLECTOR	9,950
040-3140-536-60-64	PW UTILITIES / ENVIRONMENTAL COMPLIANCE VEHICLE	35,000
040-3140-536-60-95	PW UTILITIES/TOKAY - BACKFLOW SOFTWARE UPGRADE	21,000
040-3300-533-60-64	WATER / SECURITY CAMERAS	24,000
040-3300-533-60-64	WATER / WATER SERVER UPRGRADE	6,000
040-3310-533-60-64	WATER / CHECK VALVE	6,000
040-3310-533-60-64	WATER / ELECTRIC MOTOR GRAND ISLAND	9,500
040-3330-533-60-64	WATER / GROUNDS MAINTENANCE LAWN MOWER	15,000
040-3360-533-60-64	WATER / HYDRO TANK SENSORS	10,000
040-3500-535-60-64	SEWER / WASTEWATER COPY MACHINE	11,000
040-3500-535-60-64	SEWER / WASTEWATER SERVER UPGRADE	6,000
040-3520-535-60-64	SEWER / DIFFUSERS AND MEMBRANE REPAIR PARTS	20,000
040-3530-535-60-95	SEWER / LABORATORY INFORMATION MANAGEMENT SYSTEM (LIMS) SOFTWARE	46,000
040-3550-535-60-64	SEWER / BELT PRESS HIGH PRESSURE PUMP	15,000
040-3560-535-60-64	SEWER / EASTERN PLANT UTV	23,500
<b>Water &amp; Sewer Fund Total</b>		<b>680,900</b>
<b>Water &amp; Sewer R &amp; R Fund</b>		
042-8600-533-65-07	WATER / WATER METER REBUILD & REPLACE PROGRAM	200,000
042-8600-533-65-69	WATER / ADMIN TRUCK HALF TON	40,000
042-8600-533-65-71	WATER / ONE TON SERVICE TRUCK	75,000
042-8600-533-65-88	WATER / GST HAND RAILING	75,000
042-8600-533-66-31	WATER / PUMP REPLACEMENTS	25,000
042-8600-533-66-48	WATER / LAKESHORE AVENUE GALVANIZED MAIN	315,000
042-8600-535-66-16	SEWER / CR 44 FORCE MAIN	420,000
042-8600-535-66-35	SEWER / BATES AVE PLANT SEWER UPGRADE	35,000
042-8600-535-66-43	SEWER / LIFT STATION SUBMERSIBLE PUMPS	70,000
042-8600-535-66-45	SEWER / EFFLUENT PUMP & MOTOR	42,000
042-8600-535-66-59	SEWER / WASTEWATER PICKUP TRUCK REPLACEMENT	55,000
042-8600-535-66-62	SEWER / SEWER CLEANING TRUCK	570,000
042-8600-535-66-76	SEWER / LIFT STATION EMERGENCY GENERATOR REPLACEMENT	95,000
042-8600-535-66-84	SEWER / INFILTRATION & INTRUSION	150,000
042-8600-535-66-92	SEWER / BIOLOGICAL PROCESS EQUIPMENT	30,000
042-8600-535-66-92	SEWER / TELEMETRY / COMMUNICATION UPGRADE	100,000
042-8600-535-66-95	SEWER / EASTERN PLANT TURBINE UPGRADE	170,000
<b>Water &amp; Sewer Fund R &amp; R Fund Total</b>		<b>2,467,000</b>
<b>Stormwater Utility Revenue Fund</b>		
049-3720-538-60-03	PW STORMWATER / EUSTIS ST. & GOTTSCHKE AVE	25,000

Account Number	Project Name	FY 24/25
049-3720-538-60-69	PW STORMWATER / STREET SWEEPER	400,000
<b>Stormwater Utility Revenue Fund Total</b>		<b>425,000</b>
<b>Fire Prevention Capital Expansion Fund</b>		
059-2230-522-60-64	FIRE / TOWER TRUCK EQUIPMENT FOR INCREASE IN SERVICE	50,000
<b>Fire Prevention Capital Expansion Fund Total</b>		<b>50,000</b>
<b>Parks &amp; Recreation Capital Expansion Fund</b>		
063-7600-572-60-37	PW FACILITIES / COREY ROLLE FIELD IMPR. - PHASE 2	178,125
<b>Parks &amp; Recreation Capital Expansion Fund Total</b>		<b>178,125</b>
<b>Water Impact Fee Fund</b>		
065-8600-533-67-16	WATER IMPACT / ROSENWALD 7 BLOCK WATERMAIN	150,000
065-8600-533-67-35	WATER IMPACT / NEW WATER METER SERVICE SETS	120,000
065-8600-533-67-36	WATER IMPACT / NEW RECLAIMED WATER METER SERVICE SETS	50,000
<b>Water Impact Fee Fund Total</b>		<b>320,000</b>
<b>Sewer Impact Fee Fund</b>		
066-3910-535-70-71	SEWER IMPACT / DEBT SERVICE	397,754
066-8600-535-68-17	SEWER IMPACT / ROSENWALD 7 BLOCKS SEWER	750,000
066-8600-535-68-37	SEWER IMPACT / RECLAIM MASTER PLAN	110,000
<b>Sewer Impact Fee Fund Total</b>		<b>1,257,754</b>
<b>TOTAL CAPITAL FY 2024/25</b>		<b>16,869,838</b>





# APPENDIX





# Glossary of Budget Terms

This glossary provides definitions of various specialized terms used in this budget document that may not be familiar to all readers. Also provided are the meanings of technical acronyms used.

**Account:** A classification of appropriations by expenditure account code.

**Accrual Accounting:** A system that recognizes revenues and expenses as they occur, regardless of when the final payment is made. This system is used by businesses and certain government funds operating like businesses.

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

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

**Adopted Budget:** The financial plan of revenues and expenditures for a fiscal year as approved by the City Commissioners.

**Amendment:** A change to an adopted budget may increase or decrease a fund total. The City Commissioners must approve the change.

**Appropriation:** Legal authorization is granted to make expenditures and incur obligations for specific purposes. An allocated time is set in which appropriations can be expended. The City Commission is the authoritative appropriating body for the City of Eustis.

**Approved Budget:** The City Commissioner's Budget is to be legally adopted by state statutes before the beginning of the fiscal year.

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

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

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

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

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

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

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

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

**Budget Calendar:** An annual schedule of key dates or milestones that the City follows in the preparation, adoption, and administration of the budget.

**Budget Message:** A written explanation by the City Manager that serves as an introduction to the budget. It provides the reader with a summary of the most critical aspects of the budget, changes from previous fiscal years, and recommendations regarding the financial policy for this fiscal year.

**Capital Asset:** Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period and a cost of \$5,000 or more.

**Capital Expenditure:** All machinery, equipment, vehicles, and computers costing \$5,000 or more and having a useful life of one year or more. These expenditures can be dedicated to acquisitions that range from office furniture and desktop computers to vehicles, heavy equipment, land, buildings, roads, and other infrastructure.

**Capital Improvement:** A capital expenditure of \$25,000 or more in value and has a useful life of five years or more. They can be both recurring and non-recurring. The purchases can be for new capital assets, renewal, or replacement of support already in service. Significant non-recurring capital expenditure is defined as one that is \$1 million or greater.

**Capital Improvement Program (CIP):** A projected plan for capital expenditures to be incurred each year over five years sets forth each capital project, the amount to be expended each year, and the method of financing those expenditures.

**Charges for Services:** These are charges for specific services provided to specific individuals and entities. These charges include water and solid waste services, building fees, and other such charges.

**City Commission:** The elected policy-setting body for the City.

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

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

**Community Redevelopment Trust Fund (CRA) (014):** This fund accounts for the activity within the special revenue district, which has been established per F.S. 163 Part III. The revenue is based on the incremental property values since the fund's establishment in 1990.

**Consumer Price Index (CPI):** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**COVID-19** – is an acute respiratory illness in humans caused by a coronavirus, capable of producing severe symptoms and, in some cases, death, especially in older people and those with underlying health conditions. It was initially identified in China in 2019 and became a pandemic in 2020.

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

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

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

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

**Depreciation:** Expiration over time of the service life of fixed assets. The City uses the straight-line method to depreciate fixed assets, calculated by dividing the cost by the years of useful life. The City does not budget Depreciation.

**Economic Development Fund (068):** This fund accounts for ongoing activities related to rehabilitation projects financed by previous Community Development Block Grants and 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. Within a fund, the revenue on hand at the beginning of the fiscal year plus revenues received during the year fewer expenditures. Tax rates are applied to the balance, the non-exempt portion of the assessment. A 1980 Florida Constitution amendment sets homesteads' exemptions at \$25,000. That means a homeowner with property assessed at \$50,000 would have to pay taxes on \$25,000 of the assessment. Eligible equal ending fund balance.

Homeowners must apply for the exemptions by March 1 each year. Other exemptions apply to agricultural land and property owned by disabled veterans, widows, the blind, and permanently disabled people who meet specific income criteria.

**Enterprise Funds:** A fund that accounts for operations financed from user charges and whose operation resembles a business enterprise (e.g., Water and Sewer Utility). Exempt, Exemption, Non-Exempt: Amounts determined by State law to be deducted from the property's assessed value for tax purposes.

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

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

**Fines and Forfeitures:** Fees collected by the State Court System. These fees include revenues received from fines and penalties imposed for the commission of statutory offenses, violation of legal administrative rules and regulations, and neglect of official duty. Forfeits include revenues from confiscating deposits or bonds held as performance guarantees and proceeds from the sale of contraband property seized by law enforcement agencies.

**Fire Prevention Capital Expansion Trust Fund (059):** This fund accumulates revenues from impact fees to defray the cost of capital projects related to fire prevention.

**Fiscal Year (FY):** The twelve-month financial period used by the City beginning October 1 and ending September 30 of the following year. The City's fiscal year is numbered by the year it ends.

**Fleet:** Vehicles that are owned and operated by the City.

**Forfeiture Funds:** Any state or local law enforcement agency that directly participates in an investigation or prosecution that results in a federal forfeiture by a participating agency may request

an equitable share of the net proceeds of the forfeiture. The Department of Justice Asset Forfeiture Program serves to deter crimes and provide valuable additional resources to state and local law enforcement agencies.

**Franchise Taxes:** Franchise taxes are assessed on a business, usually a public utility, in return for using the government's rights to conduct the utility business.

**Function:** A major class or grouping of tasks directed toward a common goal, such as improvements to public safety, improvement of the physical environment, etc. For the budgetary analysis, the categories of functions have been established by the State of Florida Uniform Chart of Account, and financial reports must be grouped according to those functions. See Object Code.

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, that are segregated for carrying on specific activities or attaining certain objectives by special regulations, restrictions, or limitations. See the Appropriated Fund Types and Basis of Budgeting portion of the Introductory Section for a discussion of the types of funds in this budget.

**Fund Balance:** A fund's excess of assets over liabilities. In budgeting, this excess is sometimes used as a revenue source. A negative fund balance is referred to as a deficit.

**GAAP** - Generally accepted accounting principles refer to a common set of accounting principles, standards, and procedures issued by the Financial Accounting Standards Board (FASB). Public companies in the U.S. must follow GAAP when their accountants compile their financial statements.

**General Fund (001):** The fund into which the city's general revenues are deposited and from which money is appropriated to pay the general expenses.

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

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

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

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

**Greenwood Cemetery Trust Fund (060):** This fund is used to accumulate revenues for the perpetual care of the Greenwood Cemetery. Interest earned is used for operations, and the principal may be used for capital purchases.

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

**Infrastructure:** Long-lived capital assets normally are stationary and can be preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges,

**Interest:** Compensation paid or to be paid for using borrowed funds.

**Inter-Fund Transfers:** Budgeted allocations of resources from one fund to another.

**Intergovernmental Revenue:** Funds received from federal, state, and other local government sources in grants, shared revenues, and payments in lieu of taxes are for a specific purpose.

**Internal Service Funds:** Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units or other governments on a cost-reimbursement basis.

**Law Enforcement Trust Fund (064):** This fund accounts for fines received because of drug forfeitures, restricted to drug enforcement training and programs for police officers.

**Levy:** To impose taxes, special assessments, or service charges. Or another term used for millage rate.

**Library Capital Expansion Trust Fund (069):** This fund is used to identify capital projects dedicated to expanding the Eustis Memorial Library. Funding is provided by donations, impact fees, and inter-fund transfers.

**Line Item:** An expenditure classification according to the type of item purchased or service obtained, for example, regular salaries, professional services, repairs, and maintenance. See Object Code.

**Long-Term Debt:** Debt with a maturity of more than one year after the date of issuance.

**LRFP** - Long Range Financial Plan is the process of budgeting for operations and growth and renewal for buildings, infrastructure and land.

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

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

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

**Millage Rate:** A rate per \$1,000 of the taxable property value which, when multiplied by the taxable value, yields the property tax billing for a given parcel.

**Mission Statement:** Statement that defines the purpose and function of the city.

**Miscellaneous (Funding Source):** Revenues other than those received from authoritative sources such as taxes, licenses and permits, grants, and user fees.

**Modified Accrual Basis of Accounting:** The basis of accounting used in conjunction with the current financial resource's measurement focus modifies the accrual basis of accounting in two ways: 1) revenues are not recognized until they are measurable and available 2) expenditures are recognized in the period in which governments generally liquidate the related liability rather than when that liability is first incurred (if earlier).

**Non-Departmental:** Compilation of expenditures that are not assigned to a specific department.

**Object Code:** An account to which an expense or expenditure is recorded to accumulate and categorize the various types of payments that governments make. These are generally grouped into Personnel Services, Operating Expenses, Capital Outlay, and Other categories for budgetary analysis and financial reporting purposes.



The State of Florida Uniform Accounting System mandates certain object codes.

**Operating Expenses:** Also known as Operating and Maintenance costs, these are expenses or day-to-day operations which exclude capital costs, such as office supplies, maintenance of equipment, and travel.

**Other Appropriations:** Functional classification for funds set aside to provide for unforeseen expenses, reserves and debt payment required by bond documents, and reserves for future capital projects.

**Parks and Recreation Capital Expansion Trust Fund (063):** Revenues are provided by impact fees for parks and recreational projects to serve the public.

**Per Capita Income:** The average annual amount an individual would receive if their city's entire population of income were divided equally among all residents. When determining the per capita income of a community, the total personal income is divided by the population.

**Performance-Based Budgeting** - A performance budget is one that reflects both the input of resources and the output of services for each unit of an organization. The goal is to identify and score relative performance based on goal attainment for specified outcomes. This type of budget is commonly used by government bodies and agencies to show the link between taxpayer funds and the outcome of services provided by federal, state, or local governments.

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

**Personnel Services:** The cost imposed on each department to support monetary personnel compensation. This includes salaries, wages, and benefits.

**Physical Environment:** Cost of services provided for the primary purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment, including solid waste, water, and sewer conservation & resource management, & other physical environmental services.

**Potable Water:** Water that is safe to drink.

**Principal:** The face amount of debt, exclusive of accrued interest.

**Program:** A set of activities with a common goal accomplished through a plan of action to accomplish a clear objective, with details on what work is to be done, by whom, when, and what means of resources will be used.

**Property Appraiser:** The elected county official responsible for setting property valuations for tax purposes and preparing the annual tax roll.

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

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

**Property Tax:** Also known as ad valorem tax. It is a tax levied on the assessed value of 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, buildings, and other structures attached to it are taxable under state law.

**Reassessment:** The process of re-determining the value of a parcel of real estate for property tax purposes. A reassessment is done to determine the property tax bills. Property bills are based on the property's assessed value and property tax rates. Changes in tax rates, the addition of new taxes, and an overall increase or decrease in real estate values because of market conditions can also affect the amount of a property tax bill. A reassessment usually causes an increase or decrease in a property owner's tax bill. The rolled-back rate will be slightly lower than the previous year's millage levy. This reduced rate multiplied by the value of the new construction/annexations added to the roll during the year provides the only source of additional tax revenue if the rolled-back rate is levied.

**Reclaimed Water Project Fund (041):** Accounts for wastewater projects used for irrigation and other uses to extend the City's water supplies. Projects are funded by inter-fund transfers from the Water and Sewer Revenue Fund.

**Reserve:** An account indicates that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**Revenue:** Income of a government from sources, such as tax payments, fees from specific services, receipts from other governments, shared revenues, interest income, and fines and forfeitures.

**Rolled Back/Roll Back Rate:** That millage rate which, when multiplied times the tax roll, exclusive of new construction added to that tax roll, would yield the same amount of revenue for the taxing authority as was yielded by the millage rate levied in the previous year. In normal circumstances, as the tax roll rises due to inflation of increasing property values, the roll-back rate will be lower than the last year's tax rate.

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

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

**Special Revenue Fund:** Governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments.

**State Shared Revenue:** Revenues are assessed and collected by the State of Florida, then allocated and returned to the municipalities. The largest portion of state shared revenues is sales tax.

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

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

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

**Tax Base:** The total property valuations on which each taxing authority levies its tax rates.

**Taxable Value:** The assessed value is less homestead and other exemptions. The taxable value is then multiplied by the millage rate to determine the amount of taxes. The millage rate is set by the taxing authorities based on their budget requirements. These taxing authorities and their proposed rates will be reflected on your Truth in Millage (TRIM) Notice that you will receive in August of each year.

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

**Transfers:** Transfers between individual funds of a governmental unit that are not repayable and are not considered charges for goods or services. These represent a “double counting” of revenues and correspond to an equal amount of interfund expenditures.

**Transportation:** Functional classification for expenditures for developing and improving the safe and adequate flow of vehicles, travelers, and pedestrians on the road and street facilities.

**Truth in Millage (TRIM):** The Florida Truth in Millage Act formalizes the property tax levying process by requiring a specific method of tax rate calculation, a form of notice, public hearing requirements, and advertisement specifications before the adoption of a budget tax rate.

**Uniform Accounting System:** The chart of accounts prescribed by the Department of Financial Services Bureau of Local Government is designed to standardize financial information to facilitate comparing and evaluating reports.

**User Fee:** Charge imposed on a customer for using a specific service operated by the city.

**Vision:** Guiding goals and priorities describing sought-after future state toward which efforts should be directed.

**Water and Sewer Fund (040):** A fund established to record water and sewer revenues and expenses using the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when they are incurred.

**Water and Sewer Renewal and Replacement Fund (042):** A fund to cover anticipated expenses for major repairs of the City’s facilities and repair and replacement of related equipment. Expenses are funded by inter-fund transfers from the Water and Sewer Revenue Fund.





**City of Eustis**  
**ANNUAL BUDGET**  
**FY 2024-25**

**Finance Director**  
Lori Carr

**Deputy Finance Directors**  
Mari Leisen  
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**Finance Department Staff**

**Special Thanks**

The Finance Department would like to express special appreciation to the numerous staff members throughout the city for their efforts and assistance during the budget process.







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