City of EUSTIS
FLORIDA

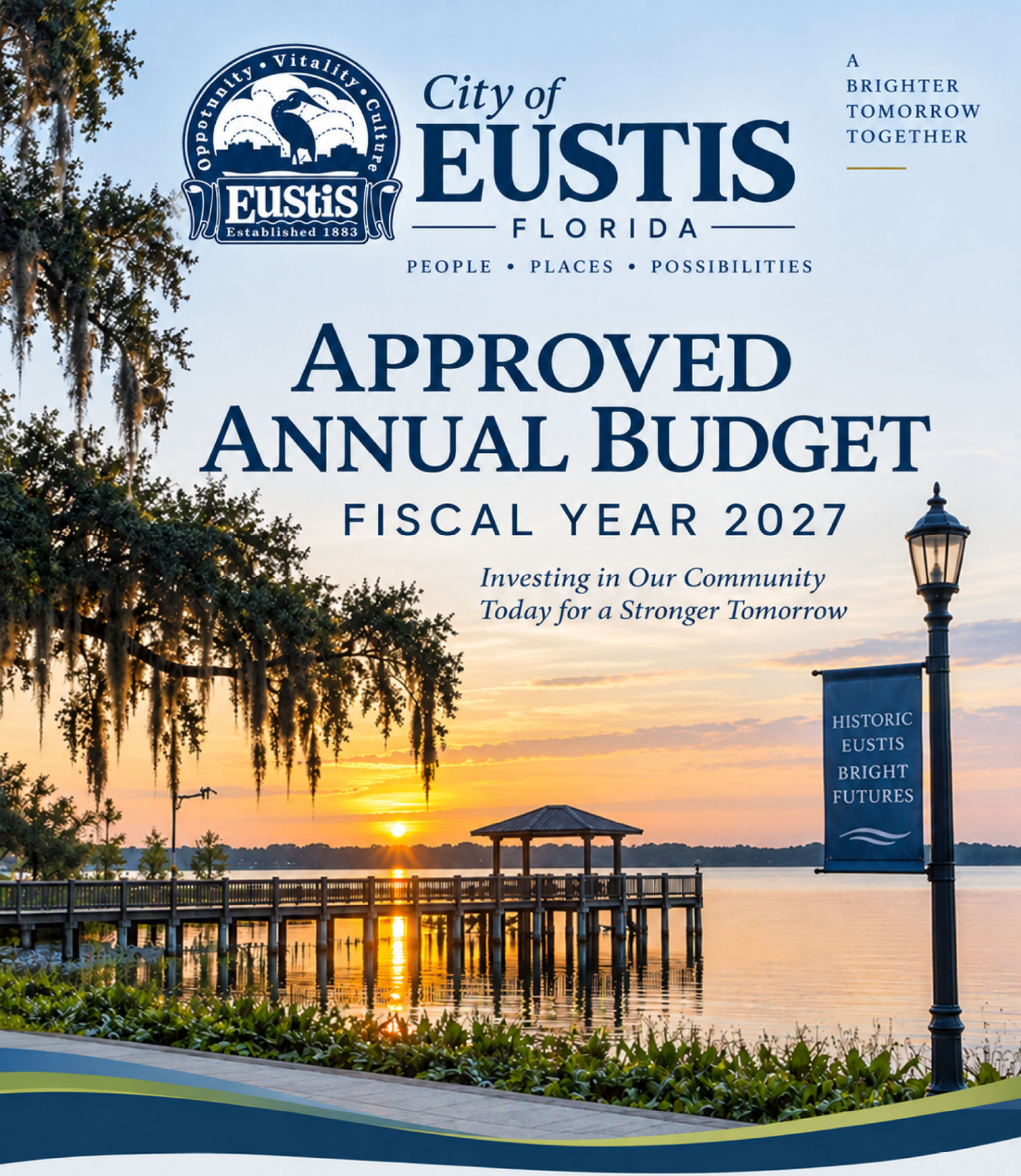
A BRIGHTER TOMORROW TOGETHER

PEOPLE • PLACES • POSSIBILITIES

APPROVED ANNUAL BUDGET

FISCAL YEAR 2027

Investing in Our Community Today for a Stronger Tomorrow



VIBRANT COMMUNITY

SUSTAINABLE GROWTH

FISCAL RESPONSIBILITY

QUALITY SERVICES

STRONG PARTNERSHIPS



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CITY OF EUSTIS

FISCAL YEAR 2026/27 APPROVED ANNUAL BUDGET

CITY COMMISSION

Mayor
Emily A. Lee

Vice-Mayor
Gary Ashcraft

Commissioners
Michael L. Holland
Willie Hawkins
George Asbate

City Attorney
Taylor Tremel

CITY OF EUSTIS

FISCAL YEAR 2026/27 APPROVED ANNUAL BUDGET

Interim City Manager
Rick Gierok

Deputy City Manager
Miranda Burrowes

Finance Director
Lori Carr

Development Services Director
Alicia Thomas

Human Resources Director
Karen Crouch

Police Chief
Craig Capri

Fire Chief
Shawn Kelleher

Engineering & Capital Projects Director
Rick Gierok

Public Services Director
Gregory Dobbins

Library Services Director
Ann Ivey

Parks & Recreation Director
Sam Brinson

Economic Development Director
Mike Bishop

City Clerk
Christine Halloran

CITY OFFICIALS



Emily Lee
Mayor



Gary Ashcraft
Vice Mayor



Michael Holland
Commissioner



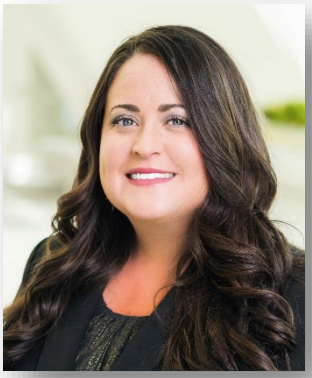
Willie Hawkins
Commissioner



George Asbate
Commissioner



Rick Gierok
Interim City Manager



Miranda Burrowes
Deputy City Manager



Taylor Tremel
City Attorney



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Eustis
Florida

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morrill

Executive Director

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INTRODUCTION



City of Eustis

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

September 24, 2026

Honorable Mayor and City Commissioners:

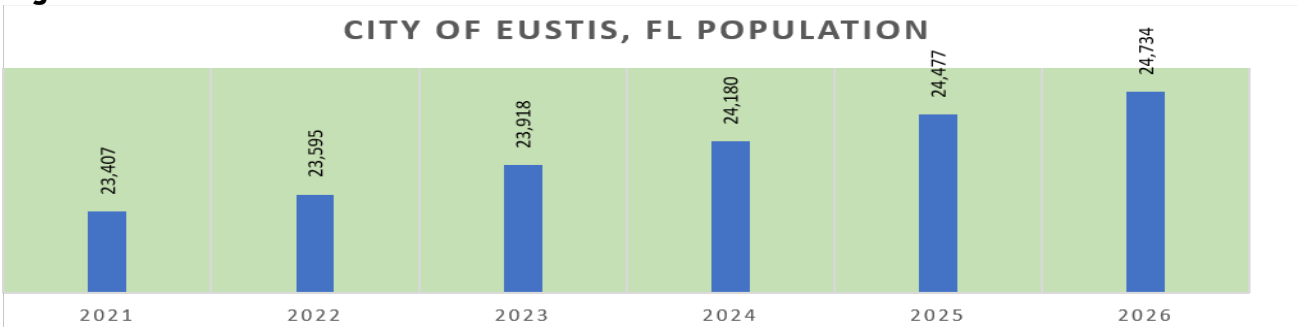
I am delighted to introduce the Adopted Annual Budget for the fiscal year beginning on October 1, 2026, and ending September 30, 2027. This budget is based on my understanding of the Commission's top priorities and the level of service required to fulfill the community's needs. This document represents the culmination of the annual budget process, commencing in February and ending with the final adoption on September 24, 2026. 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 $73,650,102 (Proposed Budget Summary, page 78) 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 2026/27. The most significant projects in the FY 2026/27 budget are the ground water storage tank in the Water/Sewer Utility, the replacement of the City's Enterprise Resource Planning software system, the Lake Willie dock expansion and the CRA / Downtown Implementation Plan. The build-out of the new facility to house the Building Department and Fire Administration is budgeted in the Capital Improvement Plan. The Public Utilities Department has budgeted equipment for the sewer and water divisions, as well as repairs, upgrades and replacements for pumps, lift stations, water lines and meters. On-going city-wide street resurfacing and sidewalk maintenance is budgeted to preserve the existing infrastructure.

The City continues to experience steady growth, with an increase in population from 23,407 in 2021 to an estimated 24,734 as of April 1, 2026. The increase of 1,327 represents a 5.67% growth in population. The data is prepared by the University of Florida, Bureau of Economic and Business Research.

Figure 1:



According to the State of Florida Long-Range Financial Outlook, prepared by the Legislative Budget Commission for Fiscal Years 2027-2029, while the economy was relatively stable in Fiscal Year 2024-25, a less certain economic environment exists from this point forward. Economic pressures are still evident in the reduction of household savings, the heightened use of consumer credit, and persistently elevated inflation. The predominant risks to the new economic forecast are to the downside. The new forecast was decidedly weaker in the near term, especially in sectors dependent upon significant consumer debt such as residential construction, existing home sales, and motor vehicle sales. Florida's proposed Amendment 3 would significantly restructure the state's economic landscape by introducing a major property tax overhaul, raising homestead exemptions, and placing strict caps on local government spending. Its implementation would create a mix of tax relief and local government funding challenges. Despite the challenging and unstable economic environment, the City did achieve economic growth during the most recent period.

Revenue and expense estimates in this budget are based on historical trends with last year's actuals also being considered. In FY 2026/27 total revenue estimate is $68,777,995 increased by $1,165,424 (Proposed Budget Summary, page 78) in comparison with the previous year of $67,612,571. The total expenditure estimate for FY 2026/27 is $73,650,102 increased by $5,213,739 (Proposed Budget Summary, page 78), in comparison with the previous year's adopted budget of $68,436,363.

The anticipated available fund balance for the General Fund at the end of FY 2026/27 is projected to be $8,879,519 (General Fund Summary, page 122). This is in addition to the required reserves of $7,668,372 (General Fund Summary, page 122). The budgeted expenditures in the General Fund exceed budgeted revenues by $1,222,023. This is primarily due to one-time project costs budgeted in FY 2026/27, as well as increased operating and personnel costs. The total transfers from the Water and Sewer Revenue Fund to other funds are $5,363,800 which is $130,000 more than FY 2025/26 (Water and Sewer Fund, page 282).

According to the Lake County Property Appraiser's Preliminary Tax Roll for year 2026, new construction in the Eustis economy resulted in an increase in taxable value of $52,334,487, in comparison with prior year's increase of $35,744,964, a 46.4% increase. The current year gross taxable property value of $1,956,638,802, reflects an increase of 6.92% over prior year final gross taxable value from prior year of $1,830,024,307.

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 of Interest
- Year-End Significant Events and Accomplishments

Revenue Sources and Assumptions

The City of Eustis has 24 separate funds with various sources of revenue. This budget is based on

the current millage rate of 7.3898 per $1,000 taxable valuation. The adopted millage rate is the same millage rate as Budget Year 2025/26. The 7.3898 millage rate exceeds the roll-back rate of 7.1106 and was advertised as a 3.92% tax increase. A home with the taxable value of $150,000 and a rolled-back rate of 7.1106 would equate to a savings of $41.88 annually, or $3.49 per month compared to the adopted millage rate of 7.3898. In accordance with the City's financial policies, tax revenues are budgeted at a 95% collection rate.

The City of Eustis proposed millage rate compared to the rest of Lake County is as follows:

Table 1:

Comparative Proposed Tax Rates 2026-27			
1 Eustis	7.3898	8 Minneola	5.5000
2 Astatula	6.9000	9 Clermont	4.5900
3 Howey-In-The-Hills	6.9900	10 Mascotte	4.6381
4 Tavares*	6.6850	11 Fruitland Park	3.9134
5 Umatilla	7.2377	12 Lady Lake	3.6510
6 Mount Dora	6.3000	13 Leesburg	3.4752
7 Groveland	5.7000	14 Montverde	2.8300

* Does not include debt service millage

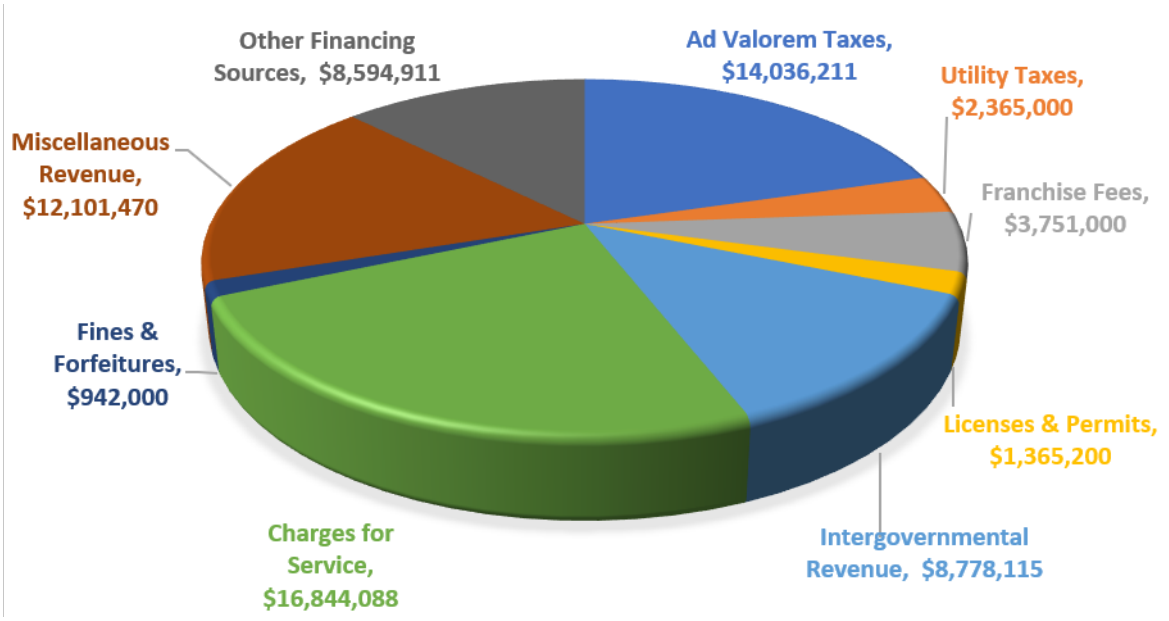
The Lake County General Fund millage rate for FY2026/27 is 5.0254, which is the same rate as prior year's millage rate.

City Revenues

Total City revenue includes all funding sources and is projected at $68,777,995 (Budget Summary, page 78). The City's primary revenue sources are derived from Charges for Services, which include 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 2026/27 - Total City Budgeted Revenue - $68,777,994

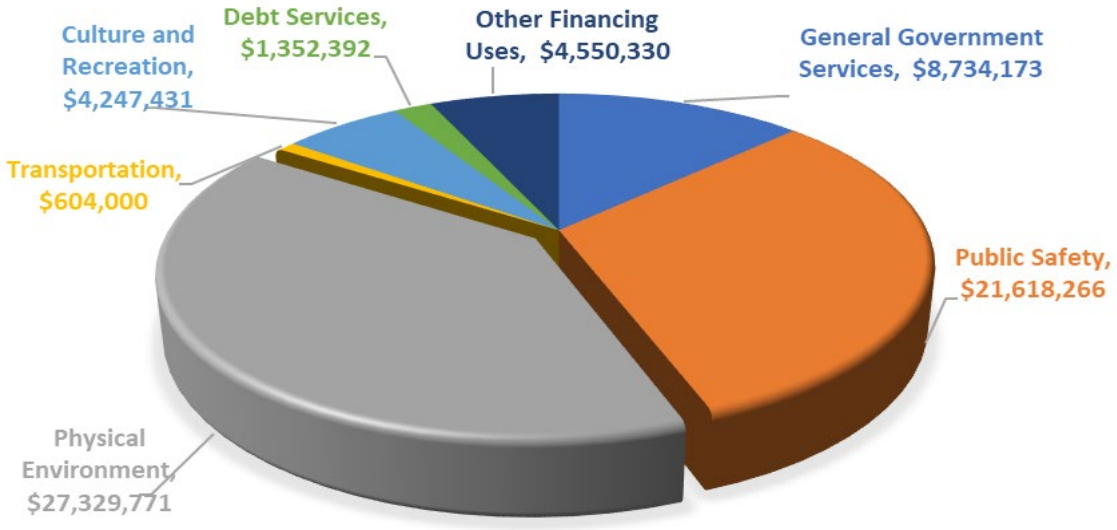


City Expenditures and Fund Reserves

Total City expenditures are budgeted at $73,650,102. 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 78).

Figure 3:

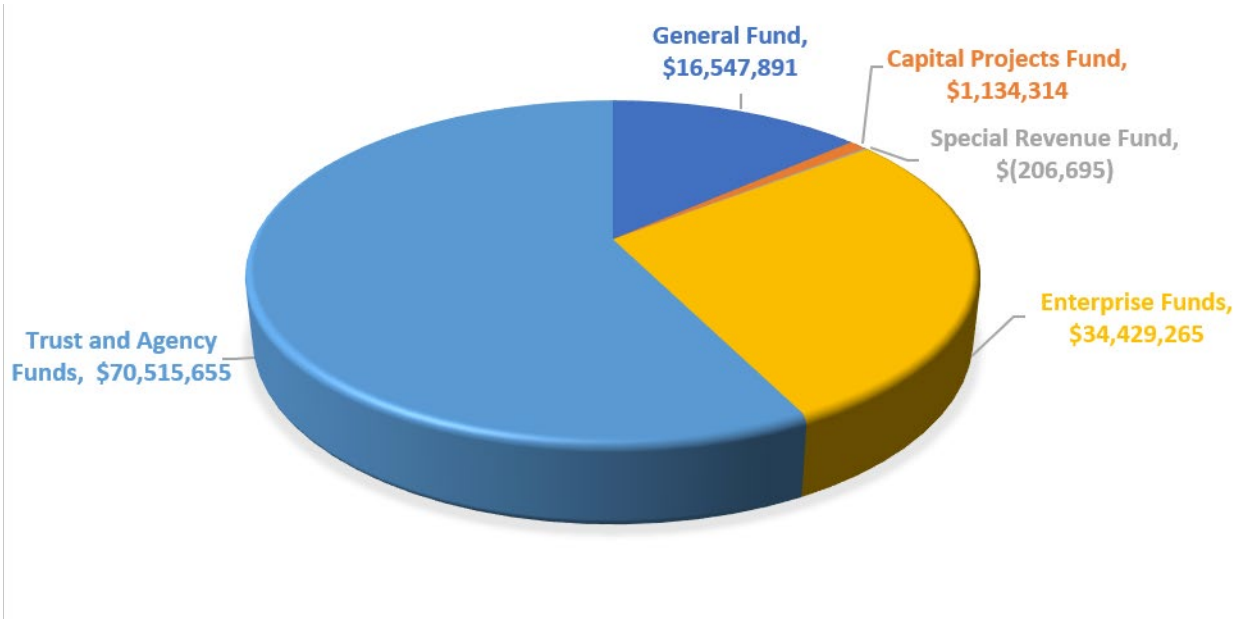
FY 2026/27 Total City Budgeted Expenditures - $73,650,102



Total City fund balances are budgeted at $122,420,429. Figure 4 provides information on budgeted reserves by fund (Budget Summary, page 78).

Figure 4:

FY 2026/27 – Total City Budgeted Year End Reserves by Fund - $122,420,429



The estimated beginning fund balance of all 24 City funds for FY 2026/27 is budgeted at $127,292,537. Budgeted revenue is $68,777,995 and budgeted expenditures are $73,650,102. This results in a total City budgeted ending fund balance of $122,420,429. Of that amount $84,087,170 is dedicated by law or policy as reserves, leaving a remaining available undesignated fund balance of $40,308,057. (Budget Summary, page 78). 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 2027/2031 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. The target amounts and currently available amounts for the various funds are as follows:

Table 2: Fund Balances & Reserves

Fund Type	Target	FY 26/27 Reserves	Available Fund Balance	Total
General	90 Days	7,668,372	8,879,519	16,547,891
Library Contribution	N/A	-	29,665	29,665
Sales Tax	90 Days	-	1,134,314	1,134,314
Law Enforcement Education	N/A	-	71,225	71,225
Police Forfeiture	N/A	-	216,860	216,860
Street Improvement	90 Days	865,107	(147,629)	(147,629)
Community Redevelopment	90 Days	636,454	347,903	347,903
General Government Grants	N/A	-	7,370	7,370
Building Services	90 Days	538,460	(586,164)	(47,704)
Stormwater Utility	90 Days	473,238	(684,385)	(684,385)
Water & Sewer	90 Days	4,041,009	17,288,942	21,329,951
Reclaimed Water	90 Days	-	185,140	185,140
Water & Sewer R&R	90 Days	-	12,914,173	12,914,173
Fire Prevention	N/A	-	382,440	382,440
Greenwood Cemetery Trust	N/A	-	268,685	268,685
Police Pension	N/A	34,630,029	-	34,630,029
Fire Pension	N/A	21,817,474	-	21,817,474
Parks & Recreation Impact Fund	N/A	359,303	-	359,303
Law Enforcement Impact Fund	N/A	281,866	-	281,866
Water Impact Fund	90 Days	5,834,899	-	5,834,899
Sewer Impact Fund	90 Days	7,018,931	-	7,018,931
Economic Development	90 Days	-		-
Library Impact Fund	N/A	(77,972)	-	(77,972)
TOTAL		**$84,087,170**	**$40,308,057**	**$122,420,429**

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 $829,129 (Salary & Benefits Increase/Decrease, page 8). This increase is necessary to retain

employees and reduce the cost of employee turnover.

- A $1,000 flat pay increase is included to retain employees and remain competitive. This pay was calculated for full-time City employees. This results in a total salary increase in FY 2026/27 of $263,000 (Salary & Benefits Increase/Decrease, page 8).
- FICA payments increased by $83,548 (Salary & Benefits Increase/Decrease, page 14).
- Police, Fire, FRS and City pension contributions decreased by $17,304, (Salary & Benefits Increase/Decrease, page 8).
- Health and life insurance costs increased by 2.9% or $146,698 (Salary & Benefits Increase/ Decrease, page 8).
- The General Liability / Workers Comp. / Property Insurance costs increased by 8.1% City-wide for a total insurance premium of $1,008,000 (General Fund Expenditures, page 125)
- The total amount of the Capital Improvement Plan for FY 2026/27 is $17,395,385. The some of the most significant project in the FY 2026/27 budget is the Ground Storage Tank in the Water Department at a cost of $1,700,000. The replacement of the City's Enterprise Resource Planning software system is budgeted in the General Fund in the Finance Department for $600,000 and the remainder is budgeted in the Water/Sewer Utility for $850,000. The Lake Willie Dock Expansion project has been budgeted at a cost of $700,000, however the City will receive $350,000 from Florida State Appropriations to offset the cost. The build-out for the Fire Administration and the Building Department is budgeted in the Sales Tax Fund for $320,000 and Building Department for $320,000. The City strives to maintain a robust street maintenance program, guaranteeing well-maintained roads and rights-of way for the benefit of its residents and visitors and ensuring safe and efficient transportation throughout the community. The City has been awarded a CDBG -MIT grant through the State of Florida Department of Commerce in the amount of approximately $1.5 million for road resurfacing. The Stormwater Utility Fund supports projects that enhance and expand stormwater infrastructure. These projects include the construction of new stormwater facilities, maintenance of existing systems and implementation of stormwater best management practices. The Community Redevelopment Fund has budgeted $500,000 each over the next three years for the Downtown Implementation Plan. The City of Eustis is moving forward with a commission-adopted Downtown Master Plan to revitalize the city center and expand the waterfront. The actionable blueprint includes redeveloping the former Waterman Hospital site into a mixed-use district, upgrading Ferran Park, and adding multi-modal trails, boat slips, and streetscape improvements. Other significant projects include City-wide street resurfacing and sidewalk maintenance within the community redevelopment area, design and construction for cemetery improvements, 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

	Salary Increase			Benefits Increase/Decrease						
Fund	COLA 5% Increase	Flat pay $1,000 Increase	Total Salary Increase in FY 2025-26	FICA Increase	Health Insurance Increase	Empower Pension Plan Increase	FRS Pension Increase/ (Decrease)	Police & Fire Pension Increase	Total Benefits Increase in FY 2026-27	TOTAL INCREASE
General Fund	570,618	168,000	738,618	56,504	74,098	44,317	(20,672)	(17,304)	136,944	875,562
Water and Sewer Revenue Fund	182,026	66,500	248,526	19,012	59,487	14,912	2,477	-	95,888	344,414
Street Improvement Fund	43,130	18,300	61,430	4,699	8,579	3,686	-	-	16,964	78,394
Stormwater Fund	10,327	4,200	14,527	1,111	1,867	872	-	-	3,850	18,377
Building Department Fund	23,028	6,000	29,028	2,221	2,667	1,742	-	-	6,629	35,657
Citywide Total	**829,129**	**263,000**	**1,092,129**	**83,548**	**146,698**	**65,528**	**(18,195)**	**(17,304)**	**260,275**	**1,352,404**

Personnel Changes

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

Table 4:

Personnel Changes for Last Five Years

	2022-23		2023-24		2024-25		2025-26		2026-27	
Departmental Fund	**Full - Time**	**Part -Time**	**Full - Time**	**Part - Time**	**Full - Time**	**Part - Time**	**Full - Time**	**Part - Time**	**Full - Time**	**Part - Time**
General Fund:										
City Commission	-	5	-	5	-	5	-	5	-	5
City Manager, City Clerk & Econ.Dev.	8	2	10	4	12	3	7	1	7	-
Events & Communication	-	-	-	-	-	-	6	1	5	2
Finance and Purchasing	12	-	12	-	13	-	16	1	15	-
Development Services	4	-	4	-	5	-	5	-	5	-
Human Resources	3	1	4	-	4	-	5	-	5	-
Police	62	5	63	8	57	3	58	3	59	5
Fire	32	-	34	-	32	2	36	-	39	
Public Works	13	-	16	-	17	-	16	-	18	1
Library	11	2	12	3	11	6	11	6	11	7
Parks and Recreation	11	12	11	33	12	28	10	28	14	28
Total General Fund	**156**	**27**	**166**	**53**	**163**	**47**	**170**	**45**	**178**	**48**
Building Services Fund:	3	-	4	-	5	-	6	-	6	-
Total Building Services Fund	**3**	**-**	**4**	**-**	**5**	**-**	**6**	**-**	**6**	**-**
Street Improvement Fund:										
Administration	2	-	2	-	2	-	3	-	-	3
Public Land Maintenance	3	-	3	-	3	-	4	-	3	1
Lighting and Control	1	-	2	-	2	-	2	-	2	-
Street Maintenance and Construction	7	-	7	-	7	-	7	-	7	-
Lawn Mowing	5	-	5	-	5	-	5	-	5	-
Total Street Improvement Fund	**18**	**-**	**19**	**-**	**19**	**-**	**21**	**-**	**17**	**4**
Water and Sewer Revenue Fund:										
Public Utilities	20	-	21	-	22	-	23	-	23	-
Water	22	-	26	-	22	-	23		20	
Wastewater	17	-	17	-	22	-	22	-	26	-
Total Water and Sewer Fund	**59**	**-**	**64**	**-**	**66**	**-**	**68**	**-**	**69**	**-**
Stormwater Utility Fund:										
Administration	2	-	2	-	2	-	3	-	-	-
Street Sweeping and Drainage Maintenance	4	-	4	-	4	-	3		4	3
Total Stormwater Utility Fund	6	-	6	-	6	-	6	-	4	3
City Total	**242**	**27**	**259**	**53**	**259**	**47**	**271**	**45**	**274**	**55**

As the City continues to grow, some City departments have planned to expand City services in FY 2026/27. Four new full-time positions have been budgeted, as well as three positions were eliminated:

1. Police Department – Deputy Police Chief – new position
2. Fire Department – three new Firefighters – new positions
3. Finance Department – Accounting Specialist – position eliminated
4. Events Department – Events Coordinator – position eliminated
5. Parks Department – Deputy Aquatics Manager – position eliminated

A total of 274 full-time positions and 55 part-time positions have been budgeted in FY 2026/27.

General Fund Budget Analysis

The General Fund budget (Fund 001) is based on a beginning fund balance of $17,769,915. Total General Fund expenditures of $31,418,905 and restricted and reserved amounts of $ 7 , 6 6 8 , 3 7 2 leave a remaining available balance of $8,879,519, and a total fund balance of $16,547,891 at the end of FY 2026/27 (General Fund Summary, page 122). Total expenditures include allocations to General Government $6,582,745, Public Safety $15,072,742, Physical Environment $1,994,214, Culture & Recreation $3,577,523 and Non-departmental expenditures $4,191,682. Non-departmental expenditures include fund transfers $2,007,682, contingency funds $280,000, a n d insurance $1,008,000 (General Fund Expenditures, page 125).

Budgeted operating expenditures 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 $2,730,000 is received from the Water and Sewer Fund for administrative costs. Approximately 47.97% of the General Fund's expenditures are budgeted for Public Safety to fund the Police and Fire Department operations.

Total General Fund revenues are anticipated to be $30,196,882 (General Fund Summary, page 122). 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 $14,036,211 (46.48%), followed by Utility Taxes of $3,751,000 (12.42%) and Intergovernmental revenue at $3,109,654 (10.30%). Other General Fund revenues are provided by Fund Transfers of $ 3,274,429 (10.84%), Franchise Fees of $2,365,000 (7.83%) Miscellaneous revenues of $ 1,686,500 (5.59%), and Charges for Governmental Services of $1,339,088 (4.43%) The remaining revenue is comprised of Fines and Forfeitures ($573,000 at 1.90%), and Licenses and Permits ($62,000 at 0.21%).

Figure 5:

FY 2026/27 General Fund Budgeted Revenue - $30,196,882

Where Do City General Fund Revenues Come From?

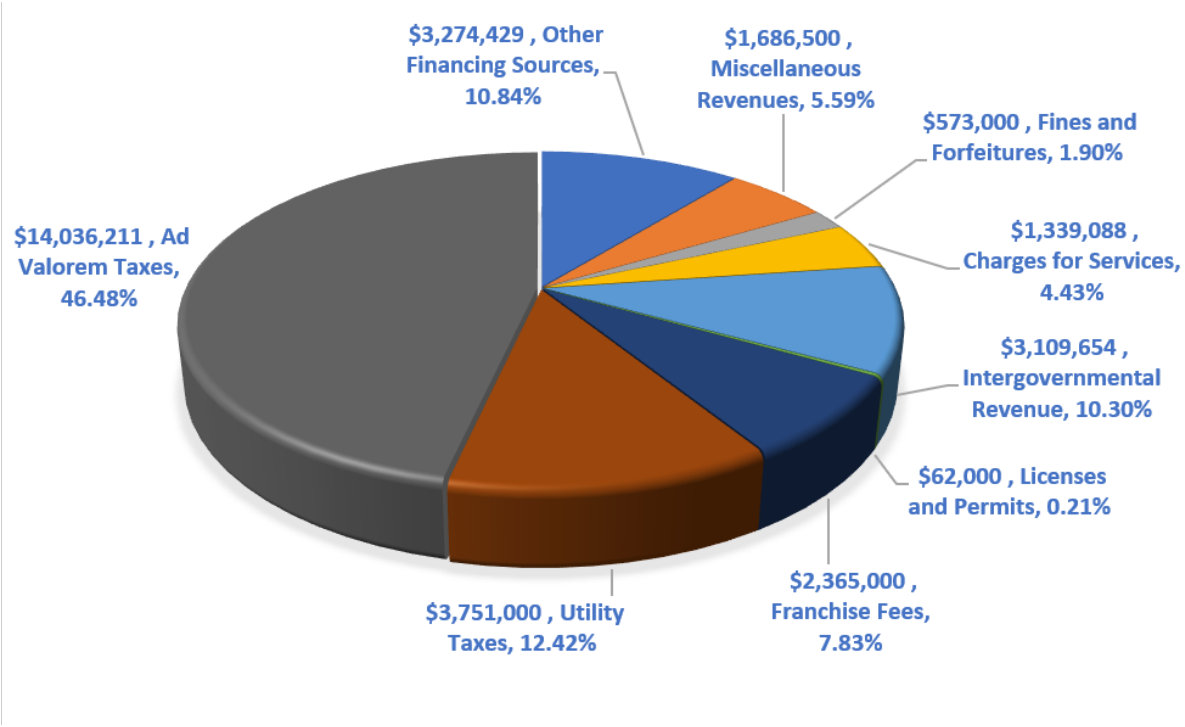
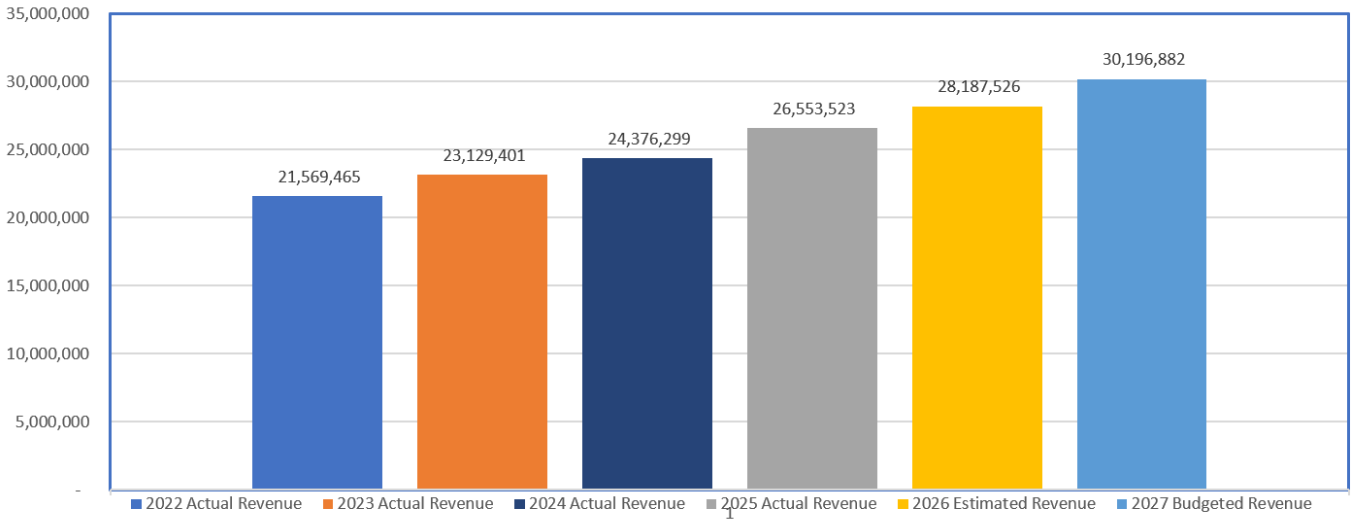


Figure 6 below portrays the General Fund revenue trend over the last five years.

Figure 6:

Five-Year General Fund Revenue Trend
FY 2021/22 to FY 2026/27 Revenue



General Fund expenditures are anticipated to be $31,418,905 (General Fund Summary, page 125). See Figure 7 below for expenditure breakdown for the General Fund. The most substantial allocation of expenditures in the General Fund is for Public Safety (47.97%), followed by General Government (20.95%) which includes salaries for City employees and all operational expenses. Other General Fund expenditures are for Other Financing Uses (13.34%) which include City contingencies, liability

insurance, union negotiations implementation, unemployment compensation, and related expenses, Culture and Recreation (11.39%) and Physical Environment (6.35%) of General Fund budgeted expenditures.

Figure 7:

FY 2026/27 General Fund Budgeted Expenditures - $31,418,906
What are General Fund Expenditures?

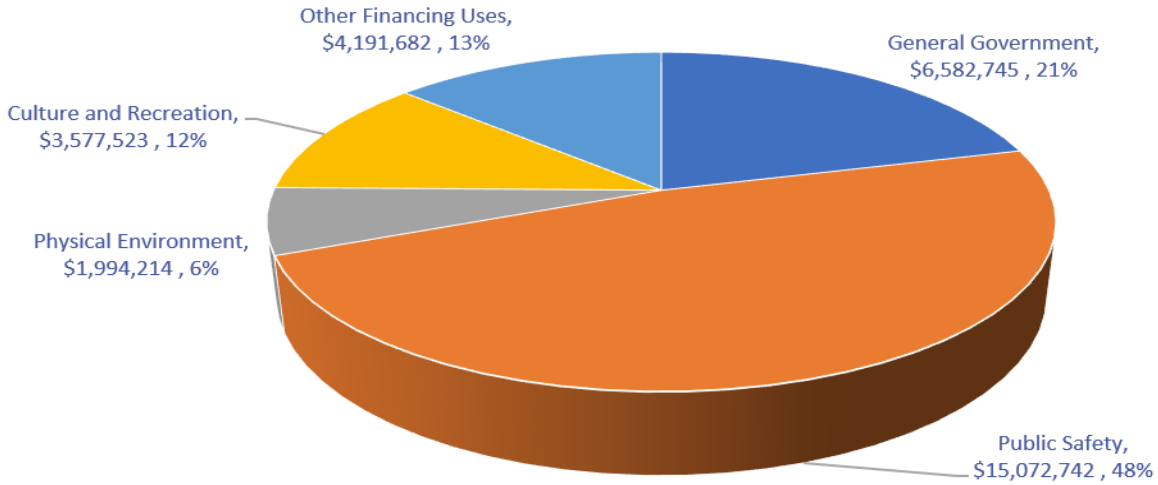


Figure 8:

Five-Year General Fund Expenditure Trend
FY 2021/22 to FY 2026/27 Expenditures

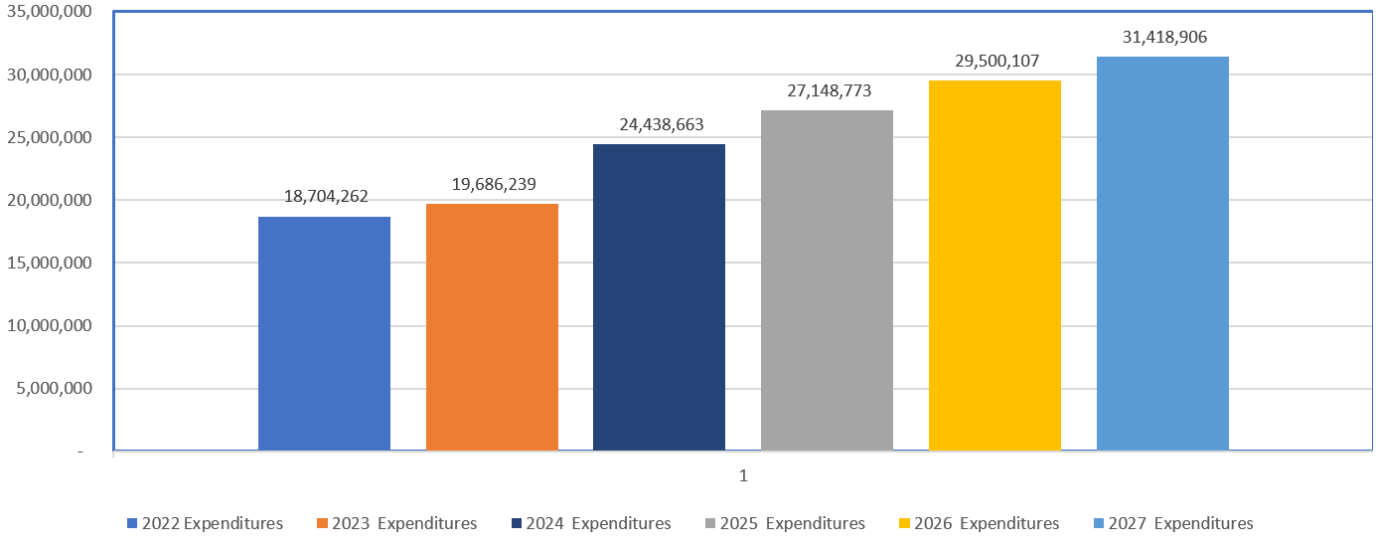


Figure 9 illustrates how General Fund revenues are spent, based on the summary figures found in the Budget Overview Section.

Figure 9:

FY 2026/27 General Fund Budgeted Expenditures $31,418,905
Where will General Fund Revenue Will be Spent?



Street Improvement Fund Budget Analysis

The Street Improvement Fund (Fund 013) includes 21 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 $2,348,000 (Street Improvement Summary, page 243) or 5.4% higher than the estimated FY 2025/26 revenue. This does include $58,000 for streetlight reimbursement from the CRA, a General Fund transfer of $1,000,000, and a Stormwater Fund transfer of $260,000 (Street Improvement Summary, page 243).

Total expenditures for the Street Improvement Fund are $ 2,772,243. Budgeted expenditures exceed budgeted revenue by $424,243 and an ending budgeted fund balance of ($147,629), (Street Improvement Summary, page 243). A healthy balance continued for several years. However, critical projects have been budgeted, which have reduced the fund balance. Traditionally, transfers from the General Fund have supported the Street Improvement Fund.

The Street Improvement Fund expenditures continue to grow year over year. FY2026/27 has capital projects budgeted for sidewalks, street resealing, pavement reflectivity and other projects

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 $15,475,000 with a projected beginning fund balance of $24,279,855. The budget includes total expenses of $18,424,904 as well as the required 90-day operating reserves of $4,041,009, leaving a remaining fund balance of $21,329,951 (Water & Wastewater Summary, page 280). 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 $12,217,104 and non-operating expenses of $6,207,800 which includes capital items, inter-fund transfers, general liability and property insurance, and debt service (Water & Wastewater Expenses, page 282).

The Water and Sewer Fund includes the Director of Public Works for Utilities, the Water Superintendent, Utility Supervisor and several utility operators and maintenance workers. There are 23 positions in Water, 22 in Wastewater, and 23 in Utility Administration which includes Customer Service and meter reading services.

During FY 2024/25 the City contracted for a new five-year rate study. The impact fee portion was completed in FY2025/26, and the new rates are in effect, as of January 1, 2026. The study water and sewer rates section will be available soon and will be implemented once approved by the City Commission. It is imperative that the City maintains sufficient rates 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. A 2.5% increase in the water and wastewater rates went into effect in August 2026, based on historical data The new rates may be adjusted upon the results of the rate study.

According to the FY2025 Annual Comprehensive Financial Report, the City's Water and Wastewater Utility provides the following services:

- Water service to approximately 12,820 customers, supplying over 3.20 million gallons of water per day
- Maintenance and repair of 188+ miles of water main
- Maintenance and repair of 121 miles of sanitary sewer lines
- Over 12,820 units served for various services
- Average daily flow of 3.2 million gallons

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 ($255,783). Budgeted revenue for FY 2026/27 is $934,000. Operating expenditures are budgeted at $1,362,602, leaving a fund balance ($684,385). The fund is required to have a required reserve of $473,238 (Stormwater Summary, page 272).

The Stormwater Fund includes four full-time employees and is responsible for street sweeping and drainage maintenance. The Stormwater Fund transfers $260,000 to the Street Improvement Fund and $81,500 to General Fund for a total of interfund transfers of $341,500 (Stormwater Summary, page 272).

The stormwater rates have been evaluated, along with the rate study for the impact fees. It had been over a decade since stormwater rates have increased. The new monthly rates are $8 for residential (an increase from $6) and $16 for commercial consumers (an increase from $12).

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) The UCF/Eustis Business Incubator agreement has been renewed for a second three-year term from 2026 through 2029. The program provides aspiring and young businesses with entrepreneur development services that were envisioned when the City, Mega Workplace, and the County partnered to establish the program. 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 UCF/Eustis Business Incubator allows the City's Economic Development Department to provide customized assistance to aspiring entrepreneurs, startups, and emerging businesses, which results in the creation of new jobs and economic growth.
        - The UCF Business Incubator is expected to continue generating measurable economic benefits for the City of Eustis and Lake County by:
        - Supporting startup and early-stage companies.
        - Assisting existing businesses with expansion and growth.
        - Creating and retaining jobs.
        - Increasing private-sector investment.
        - Strengthening the local entrepreneurial ecosystem.
        - Encouraging graduates of the program to remain in Eustis and Lake County after completing incubation services.
    b) Under the proposed funding structure, the City of Eustis will contribute $42,500 annually toward the operation of the incubator program. Lake County will provide an annual contribution of $127,500 through a separate interlocal funding agreement, resulting in total municipal annual funding of $170,000. UCF will apply $90,000 in unspent funds toward the operation of the UCF Business Incubator - Eustis during the term of this agreement with the City of Eustis in the amount of $30,000 per year for three years. The total municipal and UCF annual funding for the UCF/Business incubator is $200,000.
2. Greenwood Cemetery:
    a) The City completed cemetery improvements, which included design and construction of landscaping and grounds beautification in FY 2025/26.
    b) Annual revenues are budgeted at $21,850 (Greenwood Cemetery, page 331).
    c) The current required reserve balance is $268,685.
    d) The General Fund's annual operating expenditure for the cemetery is $11,000.
    e) Discussion has been underway to update the ordinance and the by-laws, which entail revisions to the fee structure and introduce a revenue source for perpetual care. Due to the growth of the cemetery, perpetual care funds will ensure adequate resources are available to maintain the grounds, walkways and memorial markers.
3. Community Events:
    a) The budget includes $1,249,194 (CM Events & Tourism Expenditures, page 136) 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 $2,264,454 (Parks & Recreation Expenditures, page 211). Capital outlay for Parks and Recreation is $412,000 in the General Fund with an additional capital outlay of $75,000 in the Capital Improvement Projects budget in the Sales Tax Capital Projects Fund (Capital Projects Parks & Recreation, page 342).
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 2025/26 Significant Events and Accomplishments

It is projected that General Fund expenditures for FY 2025/26 will be under budget. A significant amount of savings is attributed to position vacancies. Additionally, each department has limited their expenditures as much as possible. Other major accomplishments include the following:

1. Elected Commissioner Emily A. Lee to serve as Mayor and elected Commissioner Gary Ashcraft to serve as Vice Mayor for the City of Eustis. The Mayor and Vice-Mayor are elected at the first regular City Commission meeting in January each year.
2. Released a custom smartphone application by the Eustis Police Department. This app will serve as an innovative way for the police department to connect with Eustis residents and visitors, providing information quickly and efficiently to anyone with a smartphone.
3. Achieved the Distinguished Budget Award from the Government Finance Officers Association (GFOA) for the FY 2025/26 Budget, maintaining this recognition for eleven 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 37th consecutive year, based on the audit for the fiscal year ending September 30, 2025.
5. Worked to secure reimbursement from FEMA and the State of Florida for costs associated with debris removal and damage sustained by Hurricane Milton by the Finance Department and successfully closed out project.
6. Installed playground pieces at Elizabeth Circle Park
7. Installed new playground pieces for Carver Park
8. Installed new playground pieces at Sunset Island Park
9. Renovated Sunset Island Park basketball court
10. Renovation made to the Elizabeth Circle Park tennis court
11. Installed new A/C in the Garden Room
12. Installed new A/C at Women's Club
13. Audio equipment installed in Women's Club
14. Installed new basketball goals at the Curtwright School Gymnasium
15. Installed new lights in the Women's Club parking lot
16. Renovated the Parks & Recreation Program Room

17. Made a small improvement to Carver Park Softball fields
18. Added a Christmas Parade to the Winterfest Holiday event
19. Added a 30-foot Christmas Tree and decorations to Carver Park
20. Implemented Movies in The Park at Ferran Park
21. Resurfaced Eustis Aquatics Facility Pool
22. Sandblasted and painted pavilions at Corey Rolle, Carver Park, Cardinal Cove, and Sunset Island Park.
23. Painted guard rails at Sunset Island Park
24. Improvements made to Gnann-Thompson Dog Park for dog training
25. Interior improvements made to the Bandshell at Ferran Park
26. Increased attendance at both Trunk or Treat and Winterfest Holiday Events
27. Experienced a 50% increase in participation in the Teen Summer Camp program
28. Added 3 CDL bus drivers to the Teen Zone and Fun Zone Programs
29. Maintained full ALS service within Eustis City limits and maintained the City's ISO rating by the Fire Department
30. Migration to the Lake County Sheriff's Office for their CAD by the Information Technology Department
31. Completed the CISA audit with the Department of Homeland Security by Information Technology and implemented a significant number of recommendations
32. Installed and upgraded Police computers and infrastructure to prepare for the updated dispatch software.
33. Switched Police over to a new cellular provider which saves cost and adds priority cellular bandwidth and satellite communication redundancy, which was completed in FY2025/26.
34. Enhanced the City's communications program by refocusing weekly e-blast content on City news, community events, road closures, construction updates, and public notifications; launching a digital newsletter; implementing website accessibility enhancements; and establishing in-house drone photography and videography capabilities.
35. Strengthened event planning and operational management by developing standardized event planning documentation, implementing project-based financial tracking in collaboration with the Finance Department, and improving cross-departmental coordination and standardized procedures for City-sponsored and permitted events.
36. Implemented strategic marketing campaigns for City-produced events through targeted advertising, branding, and theme-driven promotions to increase community awareness, engagement, and attendance.
37. Enhanced the First Friday event series by strengthening event branding, themed programming, and interactive activities, creating more immersive community experiences that contributed to increased attendance and engagement.
38. Produced the annual Light Up Eustis celebration, which featured the City's official holiday tree lighting, seasonal entertainment, and family activities in historic downtown. Based on Placer.ai data, estimated attendance increased from approximately 6,300 in 2024 to 8,600 in 2025.
39. The Events & Communications Department successfully produced the 124th Annual Georgefest celebration, held February 21–28, 2026. As the longest continuously running celebration of George Washington's Birthday in the United States, the weeklong festival featured carnival rides, more than 100 vendors, family activities, a community parade, and nationally recognized entertainment, including Will Moseley, Mac McAnally, and Allen Stone.

40. The Events & Communications Department coordinated the annual Hometown Celebration on July 3, 2026, as Eustis' community celebration of America's 250th anniversary. The event featured an expanded Family Fun Zone, live entertainment by the 789s and hometown country artist Michael Ray, a performance by the Tampa Bay Water Ski Team, and an enhanced fireworks display over Lake Eustis in celebration of the national milestone. Based on Placer.ai data, attendance nearly tripled from approximately 6,500 attendees in 2025 to an estimated 17,200 attendees in 2026.
41. Completed the Development Services Department's transition from its previous software platform to GovWell, providing a more user-friendly and robust system for Development Services operations. The Business Tax Receipt process, Building Permitting, and Planning modules have all been successfully implemented and are fully operational. As part of this modernization effort, customers can now conveniently submit payments online by credit card, eliminating the need to visit City Hall in person. Fire Department is also using the Govwell software system, and the new system has been well received by both staff and the public.
42. Continued to develop and update written informational materials, brochures, and pamphlets to better educate residents, applicants, and developers on Development Services processes and requirements. These resources provide guidance on topics including annexation, future land use designations, development standards, and other procedures administered by the Development Services Department, improving transparency and customer service.
43. Completed several large projects by the Public Works Department, including street resurfacing, completion of a significant number of City sidewalks, began the Pavement Condition Index Plan, began the Stormwater Master Plan, CR44 Forcemain Bypass construction, Coordination and utility relocation for the FDOT SR 19 safety project, completed the Greenwood Cemetery improvements to name a few.
44. Library exterior painting was completed.
45. Grant awarded and design plan created for library expansion.
46. Additional projects for the upcoming year include, but are not limited to, the Coolidge Street and seven blocks utility and road project which ultimately will include stormwater improvements, sidewalks, lighting, and sewer and water upgrades to include fire protection. Other projects include an extension of the City's reclaimed water distribution system, nearing completion of the eastern water treatment plant high service pump and well upgrades, continued sewer Inflow and Infiltration study, continued lift station generator installations, ongoing promotion of the City via community festivals and events, and continued evaluation of operational efficiency and fiscal stability measures.
47. Fire Department updated all computers used in fire apparatus to improve situational awareness.

Based on Commission input at several budget workshops, staff have revised the budget accordingly and incorporated final revenue and expenditure estimates. The FY 2026/27 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 2026/27 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,

Rick Gierok, Interim City Manager

City of Eustis

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 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 reflects its vibrant community. From charming cafes and family-owned eateries to trendy restaurants with lakeside views, foodies will find a delightful array of options 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 recently completed the Eustis Downtown Master Plan, which provides a road map and vision

for a dynamic future for the downtown district. The Downtown Master Plan is a comprehensive update to the 2008 Downtown Plan and is a collective vision for a vibrant and interconnected City Center that reflects the dreams and aspirations of its residents.

The City of Eustis supports a diverse and growing economy that includes manufacturing, agribusiness and agricultural technology, transportation and logistics, professional services, retail, hospitality, and small business. The City continues to work closely with Lake Economic Area Development (LEAD), Lake County, the UCF Business Incubation Program, and other regional partners to support business recruitment, retention, entrepreneurship, and workforce development. Economic development efforts also include implementation of the Downtown Master Plan, continued investment within the Community Redevelopment Area, support for redevelopment and infill opportunities, and efforts to attract new commercial and employment-generating investment. Eustis continues to build on its historic downtown, waterfront, available industrial property, and strategic Central Florida location while preserving the character and quality of life that distinguish the family-friendly community..

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 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 to link the neighborhoods and downtown in a usable, convenient, and sustainable manner.

City Achievements and Recognitions:

In 2026, the City was awarded the Distinguished Budget Presentation Award. Eustis proudly continued its 12-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 2024, the City was awarded the Certificate of Achievement for Excellence in Financial Reporting for the 37th consecutive year. The City has applied for the Award for FY 2024/25.

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 24,734 residents, with a median age of 42.70 years as well as median household income of $65,373. 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

	Population (3)					Eustis School Information Enrollment (2) and Grading (4),(6)				
Year	Eustis	County	% of City	% Increase Consumer Price Index (1)	Medican Age (5)	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	23,407	380,381	6.19%	7.50	40.75	3,652	C	C	C	C
2021-22	23,595	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	433,331	5.58%	4.10	40.90	4,021	C	C	C	C
2024-25	24,477	445,000	5.50%	2.90	43.70	3,702	D	C	C	C
2025-26	24,734	445,324	5.55%	2.6	42.70	2,692 *	C	C	C	B

* Lake Tech College omitted, data is no longer tracked

(1) Source www.usinflationcalculator.com

(2) Source Lake County School Board, Tavares, Florida (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 (https://data.census.gov/table)

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

Table 6:

Demographic and Economic Statistics
Last Ten Years

Per Capita Income (1)							
Year	**Florida**	**Lake**	**Orange**	**Seminole**	**Sumter**	**Marion**	**Volusia**
2012-13	41,012	34,442	26,300	29,628	34,670	23,557	26,140
2013-14	28,734	26,703	27,399	32,001	32,935	23,689	25,510
2014-15	29,888	26,454	29,005	32,664	36,296	23,187	27,207
2015-16	30,492	27,603	29,060	33,748	32,703	23,891	27,781
2016-17	31,119	28,322	30,300	35,127	33,879	26,341	28,388
2017-18	31,927	28,374	30,371	35,848	34,047	26,099	29,622
2018-19	32,887	30,277	31,433	37,370	39,187	27,033	29,623
2019-20	32,848	29,426	31,409	41,428	35,879	26,990	29,859
2020-21	33,850	33,638	32,205	40,800	36,780	27,025	29,620
2021-22	34,950	33,899	32,750	40,950	37,890	27,550	30,200
2022-23	35,216	33,968	33,498	41,100	39,922	28,969	32,231
2023-24	40,278	36,280	41,019	44,616	46,897	30,717	36,803
2024-25	41,902	36,657	40,911	42,560	43,844	32,688	37,071
2025-26	43,582	41,153	42,106	45,713	51,300	35,538	40,361
Median Household Income (2)							
Year	**Florida**	**Lake**	**Orange**	**Seminole**	**Sumter**	**Marion**	**Volusia**
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
2024-25	73,311	70,730	79,053	80,547	74,715	58,606	66,273
2025-26	77,735	76,617	82,152	85,403	78,807	64,410	71,508

(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 (3)						Unemployment Lake and Surrounding Counties (1)					
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	96.29	101.10	99.34	96.87	93.01	93.77	2.40	3.00	2.40	3.80	2.80	2.90
2023-24	96.60	101.04	99.63	96.38	93.04	93.02	3.70	3.40	3.30	4.70	4.40	3.90
2024-25	96.79	100.56	99.40	97.18	93.14	93.30	4.10	3.80	3.60	6.90	6.90	4.60
2025-26 *							4.90	4.50	4.60	7.80	5.70	5.30

*Data for Cost of Living is one year behind

% Population Growth Rate Lake and Surrounding Counties (2)						
	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
2024-25	3.28	1.32	1.15	4.29	3.19	1.78
2025-26	2.77	0.46	0.45	2.23	3.31	0.90

(1) Source: https://fred.stlouisfed.org/

(2)World Population Review https://worldpopulationreview.com/us-counties/florida/

(3)https://www.fldoe.org/core/fileparse.php/7507/urlt/fpli.pdf

Table 8:

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

	2016			2025			$	%
Taxpayer	Total Taxable Value	Rank	Percent of Total Taxable Valuation	Total Taxable Value	Rank	Percent of Total Taxable Valuation	Total Taxable Valuation FY 2015/16 - FY2024/FY25	Total Taxable Valuation FY 2015/16 - FY2024/FY25
Bre Tarpon Eustis Village LLC	$ 11,721,939	3	1.43%	0		0.00%	$ (11,721,939)	-100.00%
Sprint/Embarq- Florida Inc.	$ 4,737,360	6	0.58%	0		0.00%	$ (4,737,360)	-100.00%
Florida Food Products	$ 12,135,114	2	1.48%	$ 30,705,272	1	1.68%	$ 18,570,158	153.03%
Duke (Progress) Energy	$ 17,127,567	1	2.08%	$ 29,294,864	2	1.60%	$ 12,167,297	71.04%
MHC Southern Palms LLC	$ 8,290,820	4	1.01%	$ 11,829,211	6	0.65%	$ 3,538,391	42.68%
JENSEN CENTER LTD	$ 5,280,476	5		0			$ (5,280,476)	-100.00%
SUSO 4 North Branch LP	0			$ 19,422,919	3	1.06%	$ 19,422,919	100.00%
AMH Development, LLC	0			14,091,440	5		$ 14,091,440	100.00%
Q ELEVEN OAKS HOLDINGS LLC	0			$ 16,692,972	4		$ 16,692,972	100.00%
TLC Pine Meadows, LLC				$ 10,788,312	7		$ 10,788,312	100.00%
MHC Haselton Village LLC	$ 4,542,189	7	0.55%	$ 9,136,490	9	0.50%	$ 4,594,301	101.15%
Boukalis Development	0			$ 8,981,895	10	0.49%	$ 8,981,895	100.00%
HTG Valencia LLC	0			$ 9,628,860	8	0.53%	$ 9,628,860	100.00%
Eustis Plaza Inc	$ 3,769,125.00	9		0			$ (3,769,125)	-100.00%
Prestige Ford Inc.	$ 3,888,480	8	0.47%	0		0.00%	$ (3,888,480)	0.00%
Club at Eustis Partners LLLP	$ 3,399,470	10	0.41%	0		0.00%	$ (3,399,470)	0.00%
Total	**$ 74,892,540**		**8.01%**	**$ 160,572,235**		**6.50%**	**$ 85,679,695**	**114.40%**
Total Taxable Value of Real Property	**$ 821,891,967**			**$ 1,831,981,923**				

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	**S**erve
We are	**P**rofessional
We act with	**I**ntegrity
We produce	**R**esults
We are	**I**nvolved
We practice	**T**eamwork



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STRATEGIC PLANS



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 in evaluating 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 & Communication
- 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 Autumn Lane, Buttercup Court, Cotton Court, East Moonlight Lane, Gables Drive, Painted Post Court, Stardust, Victoria Lane, and Moonlight Lane
   - The City is working on street resealing along Glover St, Pinkney St, Gould St, Danvers St, Kensington St, Reddick St, E Woodward Ave, W Dixie Ave, Hollywood Ave, Virginia Ave and Others.
   - Installation of sidewalks for new construction projects continues to be required per the Land Development Regulations; Little Oaks Apartment complex to the school crossing, Morin Street, Golflink Avenue, South Center Street, Elizabeth Circle, and South Mary Street
   - 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. The feasibility study will be underway this fiscal year 2025-26.
2. **Develop and maintain attractive City entries and gateways.**
   - Support the resilience and sustainability of existing Eustis businesses. The Downtown Business Growth and Economic Sustainability Grant Program offers five incentive options to help increase foot traffic for shop owners in the central business district.
   - Diversify the tax base to enhance economic strength. A Target Industry Study was conducted with a matching grant from the Economic Development Administration (EDA), an office within the United States Department of Commerce. Identified five industry categories that can thrive in the City and diversify the tax base. The implementation strategies are managed by the Economic Development Department.
   - Facilitate pivotal, responsible development and redevelopment. The Economic Development Department is working with the developer community to promote development opportunities in the City, including the former Waterman Hospital Site and the CRA.
   - The City offers a Gateway Corridor (Façade) Improvement matching grant program administered by the Economic Development Department.
   - Downtown Master Plan Implementation. Completed in May 2025, the Downtown Master Plan has moved to the implantation phase. Commission workshops were held to identify priorities

and establish projects to develop the waterfront, enhance public engagement and facilitate business and economic growth. The Economic Development Department is responsible for specific tasks.

- Facilitating City's Future Growth Needs. As Eustis continues to grow, the City needs to build or acquire additional buildings and property to meet the growing needs of the community. The Economic Development Department evaluates potential land and building purchases through a comprehensive process that aligns with Florida Statutes and best practices for municipal real estate acquisition. This process emphasizes thorough due diligence to ensure responsible use of public funds and that the acquisition serves a legitimate public purpose. two buildings or land parcels were evaluated in FY 25/26, one was purchased.
- 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.
    - This year, Eustis in Bloom
    - A Christmas tree decoration contest with local school grades
    - A community planting event for the local Clifford House Museum gardens
    - A Veterans Memorial construction at our city owned cemetery.
    - And began a partnership to revamp the Community garden in Cardinal Cove
- The City has been working with FDOT on improved landscape maintenance at the US 441 and SR 19 interchange along the SR 19 corridor.

3. Improve and enhance parks and recreation opportunities.

- The Parks and Recreation Department would like to implement a Parks & Recreation Master Plan for the City of Eustis.
- The Parks and Recreation department aims to continue enhancing the park's aesthetics and facilities.
- The Parks & Recreation Department would like to acquire land to expand and provide recreational areas to a growing city where there are no parks within an adequate distance.
- The Parks & Recreation Department would like to increase its departmental staff to ensure adequate coverage of programs, events, and maintenance.
- Expand the adult programming to include sports such as kickball and pickleball, as well as social events for adults.

4. Community engagement through Events and Communications.

- Promote City-produced events through strategic marketing, branding, digital communications, and community partnerships to enhance quality of life, support local businesses, and strengthen community pride. Signature events include Georgefest, Hometown Celebration, Light UP Eustis, First Fridays, and other community celebrations.
- Coordinate City-sponsored and permitted events through effective planning, communication, and interdepartmental collaboration to enhance community engagement and operational efficiency.
- Expand public engagement through strategic communications, event promotion, photography, videography, social media, and other digital communication initiatives that inform, engage, and connect the community.

- Enhance recreational, cultural, educational, and entertainment opportunities that contribute to a vibrant, welcoming community for residents and visitors.
- 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," ‘‘Citizens Police Academy,’’ ‘‘Pins with the Police,’’ ‘‘Eustis Police Department Youth Boxing program,’’ ‘‘Pizza with the Police,’’ 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
- 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
  - Continued implementation of the School Speed Zone Traffic Cameras
- Public Works continues to maintain and construct new sidewalks FY 2025/26 projects include:
  - The FDOT project to install flashing beacons for a pedestrian crossing at Magnolia Avenue and add raised intersections and produce a pedestrian friendly roadway for both Bay Street and Grove Street was completed in FY 2026

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

- The Wetland Hybrid Treatment Plant has removed 1,105 pounds of phosphates and 46,908 pounds of nitrates since the plant 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 has been completed. 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. The second phase is currently under construction.
- Development Services continues to review development projects for consistency with Land

Development Regulations that promote preservation of the natural environment to the maximum extent possible.

9. **Maintain the character and charm of Eustis.**
   - Development Services is actively evaluating new development projects to ensure they align with the City's overall building design and improved standards.
   - Development Services will maintain its requirement for new subdivisions and developments to incorporate pedestrian amenities, in accordance with the Land Development Regulations and Comprehensive Plan

10. **Focus on the City's development and beautification.**
    - Development Services staff will ensure that all new development projects incorporate landscaping features, including flowering plants, shrubs, and trees that enhance the property's visual appeal and overall aesthetics.

11. **Encourage residential and commercial redevelopment in the Community Redevelopment Area (CRA) with incentives and other initiatives.**
    - The City has implemented processes to streamline the approval of development plans.
    - The City upgraded its CRA programs to better facilitate and encourage redevelopment and business sustainability within the district. The maximum reimbursement for Gateway Corridor Improvement Grant program was increased from $6,000 to $7,500. Additionally, Commission created the Downtown Business Growth and Economic Sustainability Grant Program to increase foot traffic for downtown businesses. It provides grants from $500 - $3,000 to support block-level events and activities that will attract customers.
    - The CRA Board includes two advisory members to incorporate broader community input. In collaboration with the Lake Community Action Agency, the CRA has entered into an agreement to provide a residential rehabilitation program to repair and improve the condition of eligible homes within the CRA. The funding for this program is $130,000. It focuses on enhancing energy efficiency and safety through various other repairs and improvements.
    - The CRA has 4 development agreements. The property value has increased well above the $210,000 purchase price in 2022. That has resulted in a significant increase in the tax values of the origin properties.

Actions

1. **Develop and maintain attractive City entries and gateways creating civic identity.**
   - In FY 2025/26, the City's Public Works Department continues to improve the irrigation for the islands down the middle of SR-19 and landscaped them with trees and plant life.

2. **The Parks and Recreation Department will renovate the Lake Willie Boardwalk, using composite wood that will last for decades.**

3. **The Parks and Recreation Department will have the Corey Rolle Field turf renovated with laser grade leveling.**

4. **The Eustis Memorial Public Library continues to expand programming opportunities for citizens of Eustis. This year they took over the management of the Clifford House Historical Museum and is planning future programming for all ages. They continue collaborating with City and community partners such as Trout Lake Nature Center, the local IFAS extension office and local businesses to promote year-long recreational and learning opportunities.**
   - Additional library activities include updating the web page and adding online resources, including business, Florida Newspaper Archive, 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. These include the Central Florida Zoo, Gatorland, the Fire Department and Police Department.

5. 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 budgeted $50,000 for the City portion of a feasibility study. The feasibility study will be underway FY 2025/26
- Construct a trail system with connections to the County trail systems.
- Work constructively with future developers to redevelop catalyst sites identified in the Downtown Master Plan.
- The City continues to be a member of the nationwide association *America-in-Bloom.* As part of the Eustis in Bloom initiative, sidewalks and flower gardens were added to the Clifford House, creating a pleasant and walkable attraction for the visitors of the historic home and Citrus Museum.
- Work with FDOT to install another traffic light signal on Bay Street at either the Magnolia Avenue or Macdonald Avenue intersection.

6. 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.

7. Continue to invest in infrastructure improvements.

- The Capital Improvement Plan has annual allocations for street paving, sidewalks, and water and sewer line upgrades.
- The CROM Tank replacement and design
- The CR44 force main bypass is under design
- Crossing flashing lights safety installation.
- Various heavy equipment and pickup truck replacements.
- Coolidge and the seven blocks road, sidewalks, stormwater, water and sewer main upgrades
- Sorrento Pines West 12'' waterline.
- Many water, wastewater, stormwater, and street projects are underway or completed, including, Eastern Water Treatment Plant Well and High Service Pump Reliability Upgrade Reclaim Lake Willy dock repair, continued sewer Inflow and Infiltration study, continued design for new lift station generator installations and many more.
- The City utilities administration building construction is complete

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

- 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, will be under construction in FY2025/26. Plans include a new cremation tranquility garden and walking path, estate plots, and several new columbarium niches.

- The Clifford House Museum has been going through several updates, and beautification efforts were completed in FY 2024/25.

- Construction of Phase Two of the Clifford House Project includes a curving, paved walkway through gardens of native and perennial plants with small identification signs naming each variety of vegetation along the way is complete. The windmill has been repaired.

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 business incubator feasibility study to assess the entrepreneurial landscape of Lake County. The report provides ten recommendations that are being implemented and monitored.

   - 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 existing and proposed regulations, requirements, and ordinances will have on new and current businesses.

   - Evaluation and Appraisal Report and recommended updates to the City's Comprehensive Plan completed and adopted in FY 2025/26.

   - Improvements to the business tax receipt process were implemented with the move to GovWell from Edmunds systems.

   - Streamline development review and business-friendly process with the GovWell system by offering online applications, payment, electronic-only reviews, and applicant self-access to review comments as they are rendered.

2. **Ensure that Eustis builds a reputation as a business and industry-friendly environment where companies choose to locate.**

   - CRA Plan focuses on creating an environment that supports private investment.

   - Manage 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
  - Develop a Seaplane Tour Operator Franchise agreement for Lake Eustis
- Police Department:
  - In FY 2025/26, the City will continue to work with the Lake County School Board to provide public school safety services effectively
- Fire Department:
  - FY 2025/26 has proposed an increase in service to the public by adding an additional Fire Captain of Life Safety

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

Maintain efforts to streamline the development process in order to attract builders and investors.

Collaborate with real estate professionals, prospective commercial and residential developers, retailers, and restaurant owners to actively promote the city.

Enhance the efficiency of the development process to draw builders and investors to the City.

Projects with completed Pre-Construction Meeting

- Chelsea Square Station – 73 lots
- Connors Cove – 62 units
- Eustis Oaks Apartments – 48 units
- Evergreen Apartments – 15 units
- Grand Island Subdivision – 40 lots
- Horizon Heights Townhomes – 32 units
- Huddle Place Townhomes – 40 units
- Lake Lincoln Lookout – 18 lots (final plat)
- Pine Meadows Reserve Phase 1A and 1B – 338 lots
- Sagers Cove – 5 lots
- Yardley Build-to-Rent (Taylor Morrison) – 213 units

Planned & Under Review

- Angler's Pointe – Modification & Development Agreement
- Bates Avenue Duplexes 10 units
- Countryside Cove (last contact 08/06/2024) – 9 lots
- Doris Park Landing – 18 lots and 230 units
- Forest Glenn Townhomes – 97 lots
- Grand Island Crossings – 84 lots
- Grove at Pine Meadows – 60 lots
- Harborside Landing – 59 lots and 216 units
- NorthShore Townhomes (54 units)
- Palmetto Pointe – 158 lots (still needs to be annexed)
- Tealwood Estates – 61 units (PSP approved 10/23/2025)
- Zurique Townhomes – 22 units

Inter-Governmental Cooperation

- Curtwright
- Eustis H.S.
- Lake County EMS/Ambulance Station

Industrial / Commercial Projects Completed / Under Construction

- Barr Dental Office Expansion
- David Walker Drive Self-Storage
- Dutch Bros. (Completed)
- Main Street Urgent Care
- Niragi Plaza
- Novack Self-Storage
- Orlando Health Emergency Room
- Porter Building Addition
- Shamrock Animal Hospital
- Trinity Family Medical Clinic

Industrial / Commercial Projects under Review

- 7-Eleven at 15939 US Hwy 441
- AutoZone Warehouse Expansion (Hwy 441)
- Dairy Queen
- Easy Street Leasing Flex Space
- Huddle Place Commercial
- Idlewild Commercial Building
- Patriot Commerce Park
- Publix Rebuild (SR 19)
- Seminole Power Sports North

Modifications

- Parking Lot Expansion at 1701 E Orange Ave
- Storage Depot (Minor)
- Eustis BTR #4
- Pine Meadows Reserve

- Development Services will continue collaborating with the Economic Development Division to enhance its focus on economic growth and business-friendly practices, including support for economic development initiatives and incentive programs.

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.
- 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 new development has increased.
- Development Services will continue to work with the Economic Development Department to become more economic development-focused and business-friendly.

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 8 acres of land to Lake Sumter State College for the establishment of a new CDL and 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 budgeted $50,000 in FY 2024/25 for the City's portion of a feasibility study.
- Collaborate with Lake County TDC to identify potential joint efforts to attract tourists to downtown Eustis.

7. Support economic development throughout the entire City, as opposed to creating area specific incentives.

- Development Services will work with the Economic Development Division to become more development focused and business friendly.

9. Support education initiatives that promote job growth.

- Support local K-12 school programs.
- Support Lake Technical College.
- Partner with Lake County's Office of 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 evaluates the effectiveness of incentive programs and adjusts 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.

5 Continue strengthening the City's brand identity by promoting Eustis as the Gateway to the Harris Chain of Lakes while showcasing its historic downtown, waterfront, signature events, parks, and community experiences through coordinated branding and communications.

- Support fishing tournaments and waterfront recreation that promote tourism and economic activity while showcasing Lake Eustis and the Harris Chain of Lakes..
- Support activation of the City's waterfront through recreational programming, community events, and partnerships that expand public access to Lake Eustis, including watercraft rental opportunities.
- Support recreational programming and special events that activate the City's waterfront and promote Lake Eustis and the Harris Chain of Lakes..

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 2025/26
- Finance Department:
  - The proposed budget for FY 2026/27 balances recurring revenues and recurring expenditures in the General Fund. The City maintains over $11 million in the reserves over and above the 90-day operating amount.
  - A water and sewer rate study began by an independent consultant in FY 2023/24. The results were available in September 2025, and it is anticipated the resulting rates will be implemented as of July 1, 2026. 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 had not increased since 2013, however the commission voted to reduce the millage rate for FY2026 by lowering the rate to 7.3898 from 7.510 in prior years. The proposed millage rate for FY2027 will remain 7.3898.
- 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 an 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
  - The building would have an emergency operations center and room for administration
  - 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.
- The City has budgeted for new Enterprise Resource Planning software citywide.
- 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 offers tech tutoring, a coloring table and a puzzle program.
- 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.
- The Fire Department will continue working towards an ISO 1 score, potentially saving taxpayers on their insurance premiums.

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 has been completed and placed into operation.
- Expansion of the City's reclaimed water system:
  - The City acquires new reclaimed meter reading equipment annually which requires fewer resources for data collection
  - Water and sewer services will be provided to new subdivisions, apartment complexes, and commercial buildings
  - Install sewer and water systems in Rosenwald Gardens area, between Wall Street and Coolidge Road. The project is in the Capital Improvement Plan and will begin in FY 2025/26.
- Continue galvanized line replacement programs:

- The City plans to replace old cast iron pipes from the Galvanized Pipe Replacement Plan
- Public Utilities Department has budgeted several galvanized line projects: Magnolia Avenue, Lakewood and Edgewood, and Jefferis Court.

- Continue Infiltration studies and line replacements / repairs.
- Update the Pavement Condition Index Plan; additional data will include subsurface and striping condition.
- 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.
- Update the Master Stormwater 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:
  - Improve the Palmetto Point Park Multipurpose field for usage
  - Reinstitute swimming lessons for the public
  - Implement a Parks and Recreation Board

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 of 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 Community Redevelopment Coordinator position to assist with the CRA.

Actions

1. **Continue to update park and recreation user fees.**
   - Allow the Aquatic Center to operate year-round.
   - The Parks and Recreation Department evaluates user fees annually and adjusts accordingly.
   - Updated rental and program fees to continue rental facilities upgrades and improvements to the programs.
   - Add non-residential fees to differentiate non-resident and resident fees.
   - 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 2025/26, Public Works completed several City facilities improvement projects, replaced garage doors at PW, painted the Cemetery admin. Building, Cardinal Barn. Sealed and painted lines in 4 parking lots.
5. **Implement plans to keep the library on the "cutting edge" of technology.**
   - The public library, in partnership with the county, recently updated all patron computers and continues to increase its e-book inventory and add technology that improves access to all library services, including enhanced apps and databases. The Library offers Wonder Books, which read along books along with children, a literacy station as well as learning/gaming Ipad for literacy.
   - 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 2025/26 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 and expand public relations and communication strategies that provide timely, accurate, and accessible information to residents, businesses, employees, media, and other stakeholders; strengthen public trust; support informed decision-making; and promote positive engagement with the City.

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 results of the study were available in September 2025, and it is anticipated that the new rates will be implements in FY2025/26.
- 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 began 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 Stormwater Master Plan. The plan will outline and plan capital projects for the City for the next two decades.
- The Community Redevelopment Agency offers several programs including gateway improvement grants to encourage faced improvements that help spur additional development and business investments in the City of Eustis.
- Implement the Economic Development Marketing Plan to promote Eustis's business advantages to attract capital investment, business operations, and corporate expansion, ultimately stimulating economic growth and prosperity.
- Economic Development Strategic Priorities
    - Implementation of the Downtown Master Plan
    - Strengthen business sustainably and growth in central business district
    - Promote entrepreneur development through the business incubator
    - Connect small business with resource support partners
    - Implement economic development marketing plan
    - Continue to execute CRA Redevelopment Plan
    - Promote incentive programs: Gateway Grants, Downtown Business Growth and Economic Sustainability Grant Program
    - Meet with existing business owners to identify concerns and challenges
    - Attract new business diversification by pursuing target industries
    - Work with workforce partners to attract, retain, and develop a broad base of creative and diverse talent
    - Assist residential and commercial development
    - Strengthen relationships with economic development partners and stakeholders

Challenges:

- Based on U.S. Bureau of Labor Statistics data, the consumer price index remains a significant concern for the economy during FY 2025/26. As of July 2026, the overall increase in consumer price index reached 2.6%. While slightly lower than last year's 2.90% 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 made 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 2026/27 through FY 2030/31 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 Goal 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. The process identifies 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 involve 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 involve 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 March of 2024, Willdan Financial Services, a consultant on the Strategic Plan presented findings and recommendations to the City, following months of study and interviews. The 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.

   In April 2025, the City Commission adopted the Eustis Downtown Master Plan which provides a road map and vision for a dynamic future for the downtown district. In addition to updating the 2008 Downtown Plan, this effort included conceptualizing the future of the former Waterman Hospital Site, a 4.8-acre redevelopment opportunity in the heart of Eustis.

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

- ***Clear Vision and Direction:*** A well-crafted strategic plan provides a clear vision for the City's future and outlines specific goals and objectives. This 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 and an impact fee study in FY 2024/25. The results of the impact fee study were presented to the commission in September 2025 by an independent consulting company and provided an unbiased assessment of the City's current revenues, expenditures, and capital projects as they relate to City new development. The new impact fees went into effect January 1, 2026, for Law Enforcement Impact Fees, Fire Impact Fees, Library Impact Fees, Parks and Recreation Impact Fees and Water and Wastewater Impact Fees. The consultant has been 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. The new water and sewer rate recommendations will be presented in the FY2025/26. 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 included evaluating rates for the stormwater utility. The rates remained unchanged for over a decade. The utility was unsustainable at the old rates. A rate increase was 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. In April 2026, the City Commission approved Resolution 2026-36 to increase Stormwater Utility Fees. The residential stormwater utility rate increased to $8.00 per month (from $6 per month), while the commercial rate increased to $16.00 per month (from $12.00 per month). 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 2025/26, the City began 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 through State Appropriations, Lake County Public Works and Small Cities CDBG.

The expansion of the road and stormwater system will provide a desirable infostructure 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 overlooked due to 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 represent 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 2025/26, the City will complete 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 have 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 facilitate 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 paid off the balloon loan in September 2025, refinanced the loan in October 2025 and continue to negotiate with developers. 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 employed to refinance the existing loan. An advance agreement from the General Fund to the CRA Fund was drafted and

approved by the City Commission. Favorable outcomes of refinancing resulted in:

- ***Monthly Payments Remained Unchanged:*** Refinancing with the same favorable lower loan amount over a longer term 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. The City can opted for a longer loan term to pay off the debt 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 were 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, City staff presented to the commission the recommended new impact fees based on the results of the study and were approved by the commission. A comprehensive impact fee study was crucial undertaking for the City and has far-reaching implications for both the City and the community it serves. Here are some benefits considered 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 Fire Station is in the City's Capital Improvement Plan for FY 2025/26, with a budget of $390,000 for architecture, engineering and site development. The construction will require financing. This project falls under the Safe Community Priority, specifically Goal #1.
8. **Building Department and Emergency Operations Center:** The City of Eustis purchase a building adjacent to City Hall in May 2026. The intention is to house the Building Services Department and provide space for the Emergency Operations Center. The staff has outgrown the office space at City Hall and the available property nearby provided a solution to a number of issues.
9. **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 welcome 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, 2025

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Type Activities:				
Revenue Bonds and Notes Payable				
CRA Loan	2,531,261	-	(2,531,261)	-
Subtotal	**2,531,261**	**-**	**(2,531,261)**	**-**
Other Liabilities				
Total OPEB Obligation	2,468,296	683,897	-	3,152,193
Net Pension Liability	7,837,984	-	(391,397)	7,446,587
Compensated Absences	1,851,043	567,456	-	2,418,499
SBITA Liability	142,343	-	(134,369)	7,974
Lease Liability	82,297	263,451	(94,106)	251,642
Total Other Liabilities	**12,381,964**	**1,514,804**	**(619,872)**	**13,276,895**
Total Governmental Activities	**$14,913,225**	**$1,514,804**	**$(3,151,133)**	**$13,276,895**
Business Type Activities:				
Revenue Bonds				
Water & Sewer Revenue Bonds, Series 2016	5,626,975		(378,329)	5,248,646
Subtotal	**5,626,975**	**-**	**(378,329)**	**5,248,646**
Notes Payable - Direct Borrowing:				
State Revolving Note Agreement SRF 350302	2,263,457	-	(257,836)	2,005,621
State Revolving Note Agreement SRF 350300	132,227	-	(15,138)	117,089
Subtotal	**2,395,684**	**-**	**(272,974)**	**2,122,710**
Total Revenue Bonds and Notes	**8,022,659**	**-**	**(651,303)**	**7,371,356**
Other Liabilities				
Total OPEB Obligation	606,868	-	203,118	809,986
Net Pension Liability	307,177	-	(58,289)	248,888
Compensated Absences	504,617	219,654	-	724,271
SBITA Liability	28,522	41,973	(70,495)	0
Total Other Liabilities	**1,447,184**	**261,626**	**74,334**	**1,783,145**
Total Business Type Activities	**$9,469,843**	**$261,626**	**$(576,969)**	**$9,154,501**
Total Activities	**$24,383,068**	**$1,776,430**	**$(3,728,102)**	**$22,431,396**

Figure 13:

City of Eustis Outstanding Governmental Activities Debt - $13,276,895
As of September 30, 2025

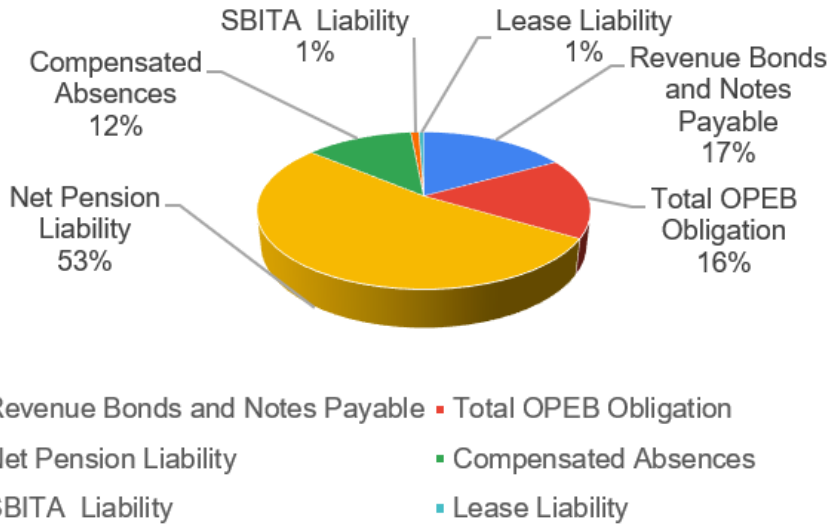
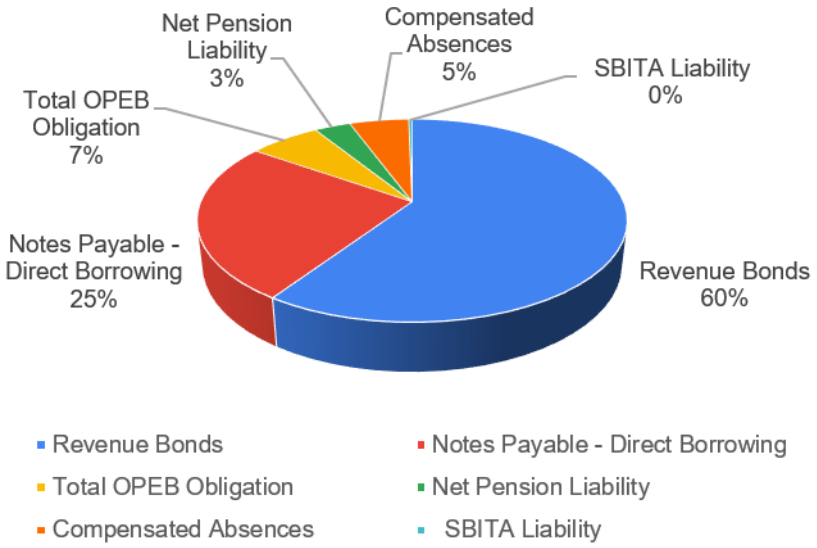


Figure 14:

City of Eustis Outstanding Business Activities Debt - $9,154,501
As of September 30, 2025



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.

The City of Eustis Community Redevelopment Agency held a five-year loan with a balloon payment due September 2025. The loan was paid off in September and refinanced in October 2025. The outstanding balance at the end of FY2025 is zero, however the refinanced balance will be reported in the FY2026 Annual Comprehensive Financial Report.

See Table 11 for the City's debt obligation as of September 30, 2025. The revenue is from the FY2025 Annual Comprehensive Financial Report (ACFR), MDA section.

DTI = (Total Overall Debt Service / Total Annual Revenue FY) *100 (7,047,710 / 48,698,650) *100 = 14.47%

The City's present Debt-to-Income (DTI) ratio is 14.47% 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 $3,558,875, equivalent to $355,887 per year for the upcoming ten-year period. This borrowing capacity is determined using the formula:

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

Based on the City's financials (ACFR) for FY 2024/25, with a total revenue of $48,698,650, a

Debt-to-Income Ratio of 14.47%, and a total borrowed debt service amount paid in FY 2025 amounting to $3,488,835, the calculation is as follows:

((48,698,650 x 14.47%) – 3,488,835) = $3,558,875 which is then divided by ten years to arrive at $355,887 per year. This borrowing capacity can provide the City with the means to secure funding for future capital projects during the FY 2027/31 timeframe.

Table 10

Annual Debt Service on Existing Loans (Principal Only)

FY 2027/31

Debt Description	Interest Rate	Loan Number	Fiscal Year Ending September 30 2027	2028	2029	2030	2031	Total
SRF Loan - 2016	1.290%	350300	15,903	16,300	16,707	17,124	17,551	83,584
SRF Loan - 2016	1.390%	350302	271,615	278,778	286,129	293,675	301,420	1,431,617
Bond Series 2016	3.210%	242870	380,000	395,000	410,000	430,000	445,000	2,060,000
CRA Loan - 2026	2.875%		134,203	138,113	142,136	146,277	150,538	711,268
Total			**801,721**	**828,191**	**854,972**	**887,076**	**914,509**	**4,286,469**

Table 11

Debt Service to Maturity - as of September 30, 2025

Governmental Activities

CRA Loan - 2026

Fiscal Year	Principal	Interest
2026	119,680	62,239
2027	134,203	64,254
2028	138,113	60,344
2029	142,136	56,320
2030	146,277	52,180
2031-2035	812,134	196,688
2036-2040	923,234	69,050
Total	**2,415,777**	**561,075**

Business-Type Activities

State Revolving Loans

Fiscal Year	Principal	Interest
2026	280,152	53,633
2027	287,518	46,267
2028	295,078	38,708
2029	302,836	30,949
2030	310,799	22,986
2031-2032	646,328	21,242
Total	**$2,122,710**	**$213,786**

Revenue Bonds - 2016

Fiscal Year	Principal	Interest
2026	365,000	186,006
2027	380,000	171,406
2028	395,000	156,206
2029	410,000	140,406
2030	430,000	124,006
2031-2036	2,945,000	370,438
Total	**$4,925,000**	**$1,148,469**

Total Debt

	Principal	Interest
Total	**$9,463,487**	**$1,923,329**

Table 12:

Long Term Debt Purpose and Obligations as of 9/30/2025

Description of Bonds	Purpose of Issue	Issued	Outstanding
Government Activities:			
CRA Loan - 2020	Comm. Develop.	3,000,000	-
Total Governmental Activities		**$3,000,000**	**$-**
Business-Type Activities:			
Revenue Bonds, Series 2016	Utility Improv.	$7,680,000	$4,925,000
Unamortized Bond Premium - 2016	Utility Improv.	504,691	323,646
State Revolving Note Agreement SRF 350300	Utility Improv.	292,989	117,089
State Revolving Note Agreement SRF 350302	Nitrification	5,264,258	2,005,621
Total Business-Type Activities		**$13,741,938**	**$7,371,356**

City of Eustis Performance Management and Budget Trends

The City of Eustis seeks opportunities to promote operational excellence and set 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 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. The 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 2023 through 2027, current trends are analyzed and forecasted through the fiscal year ending September 30, 2027.

Key assumptions include:

- Water and sewer services revenue growth 2.5% annually, however the results of the rate study may change this assumption
- 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 2026/27.
- 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

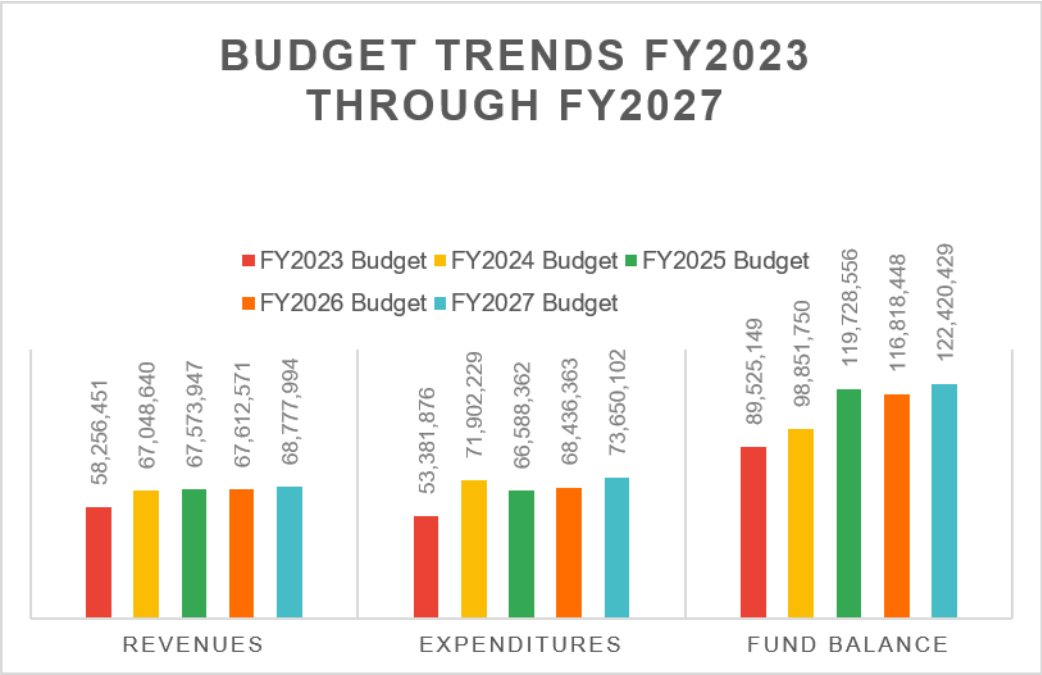
Table 13:

City of Eustis Budget Trends

City Performance Measures	FY 2023 Budgeted	FY 2024 Budgeted	Change % from 2023 to 2024	FY 2025 Budgeted	Change % from 2024 to 2025	FY 2026 Budgeted	Change % from 2025 to 2026	FY 2027 Budgeted	Change % from 2026 to 2027
Beginning Fund Balance	84,650,574	103,705,339	-22.5%	118,742,971	40.3%	117,642,240	-0.9%	127,292,537	8.20%
Revenue									
General Fund	21,480,241	24,318,859	-13.2%	26,553,523	23.6%	28,187,526	6.2%	30,196,882	7.13%
Capital Projects Fund	2,160,614	5,480,741	-153.7%	6,240,225	188.8%	6,412,719	2.8%	3,676,668	-42.67%
Special Revenue Funds	6,001,371	5,711,356	4.8%	8,531,769	42.2%	6,380,876	-25.2%	7,065,575	10.73%
Enterprise Funds	20,440,313	23,672,842	-15.8%	18,002,925	-11.9%	18,128,900	0.7%	17,785,000	-1.90%
Trust & Agency Funds	8,173,912	7,864,842	3.8%	8,245,505	0.9%	8,502,550	3.1%	10,053,870	18.25%
Total Revenue	**58,256,451**	**67,048,640**	**-15.1%**	**67,573,947**	**16.0%**	**67,612,571**	**0.1%**	**68,777,994**	**1.72%**
Expenses									
General Fund	21,271,009	23,886,911	9.8%	27,148,773	27.6%	29,500,107	8.7%	31,418,905	6.50%
Capital Projects Fund	2,594,278	6,043,046	15.7%	6,492,300	150.3%	5,355,500	-17.5%	2,520,000	-52.95%
Special Revenue Funds	4,796,492	6,271,176	20.1%	8,717,276	81.7%	8,989,940	3.1%	8,169,993	-9.12%
Enterprise Funds	21,583,134	29,983,814	19.9%	18,804,328	-12.9%	19,415,550	3.3%	26,055,904	34.20%
Trust & Agency Funds	3,136,963	5,717,282	13.7%	5,425,685	73.0%	5,175,266	-4.6%	5,485,300	5.99%
Total Expenses	**53,381,877**	**71,902,229**	**15.1%**	**66,588,362**	**24.7%**	**68,436,363**	**2.8%**	**73,650,102**	**7.62%**
Ending Fund Balance	89,525,148	98,851,750		119,728,556		116,818,448		122,420,429	

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 2026/27. The analysis reveals that the City of Eustis has historically experienced consistent growth in revenue and total fund balance, except for FY2026 Budget Year. There is a projected increase in FY2027 Fund Balance of $5,601,981 for the City overall. The expenditures exceeded the revenues in the General Fund, Special Revenue Funds and Enterprise Funds, however Sales Tax Fund and the Trust and Agency funds revenues exceeded expenditures for two reasons. The Sales Tax Fund has budgeted fewer projects for FY2027 after completely several large infrastructure projects in FY2026, and the Trust and Agency Funds budgeted significant investment returns on pension assets. The City has adopted the same millage rate for property tax revenue for FY2027, after adopting the adjusted rolled back rate in FY2026.

Looking ahead, the budgeted revenues have increased by $1,165,423 from FY2025/26 to FY2026/27 and expenditures have increased by $5,213,739 for the same period. Ad valorem tax revenue increased by $838,333 due to property tax value assessments increasing. The increase in expenditures can be attributed to inflation, the 5% cost of living allowance plus $1,000 flat increase in salaries for employees, in addition to pension costs. There has been an increase in demand for services and a significant project in the Enterprise Funds, a ground Water Storage Tank. A new Enterprise Resource Planning software system that will be used citywide has been budgeted, and although the cost is sizable the need for a higher level of performance makes this an unavoidable expenditure. 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.

Revenue growth for FY2024/25 and FY 2025/26 grew slower, and expenditures were reduced in FY 2024/25 due to fewer capital projects budgeted. This is indicative of the economic and political uncertainty and the City Commission desire to provide taxpayer relief to residents.

City staff strive to maintain the desired level of service and complete needed capital projects. The FY2024/25 budget reported a refinancing of the debt in the CRA fund, which is a non-recurring event that inflated the revenues and expenditures for that year and was not budgeted in FY2025/26. Other than FY 2025/26, the fund balance has consistently trended upwards, indicating a healthy financial position for the City. This growth can be primarily attributed to City development and the construction of new subdivisions; however, FY 2025/26 experienced a slowdown in new construction. This information was provided by the Lake County Property Appraiser.

The trend has been positive revenue growth which signifies a healthy and prosperous economy, leading to various benefits such as increased job opportunities, higher wages, and additional funding for government projects and services. FY 2026/27 budget year is an opportunity to reevaluate projects and priorities going forward. The City's business activities typically generate higher revenue due to charges for water and sewer services which, in turn, are used for continued maintenance and expansion of the City's utility infrastructure

The financial performance chart and budget trends of the City demonstrate that revenue growth tends to outpace expenditure growth, except for years with significant capital projects and slower revenue growth. 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 2026/27 Summary Analysis

Department Performance Measures Summary	FY2024 Actual	FY2025 Actual		FY2026 Estimated		FY2027 Projected	
	Strategic Plan Goal Data	Strategic Plan Goal Data	Change %	Strategic Plan Goal Data	Change %	Strategic Plan Goal Data	Change %
Police Department Services	32,682	28,603	-12.5%	30,291	5.6%	32,200	6.3%
Fire Department Services	9,421	9,189	-2.5%	9,500	3.3%	10,200	7.4%
Memorial Library Services	268,983	248,561	-7.6%	251,065	1.0%	253,895	1.1%
Parks & Recreation Services	43,538	45,534	4.6%	52,943	14.0%	55,968	5.7%
Building Services	11,684	14,854	27.1%	15,869	6.4%	14,395	-9.3%
Development Services	210	306	45.7%	248	-23.4%	240	-3.2%
Code Enforcement Services	6,883	5,563	-19.2%	5,552	-0.2%	5,750	3.6%
Finance Services	902	944	4.7%	954	1.0%	983	3.0%
Procurement Services	4,086	4,323	5.8%	4,453	2.9%	4,586	3.0%
Human Resources Services	2,210	2,831	28.1%	2,335	-21.2%	2,770	18.6%
Public Works Street Maintenance	37,301	31,621	-15.2%	29,991	-5.4%	35,205	17.4%
Public Utilities Services	47,743	59,741	25.1%	64,620	7.6%	70,237	8.7%
Total	**465,643**	**452,070**	**-2.9%**	**467,821**	**3.5%**	**486,429**	**4.0%**

City Departmental Performance Analysis

Departmental performance analysis was measured using four years of data, covering FY 2024 and FY 2025 actual data, estimating FY 2026 and using the FY 2027 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 2024 to FY 2025, the overall departmental performance decreased 2.9%. However, the performance measures show an increase of 3.5% the following year. The total projected departmental performance for FY 2027 reports an increase of 4.0%, which is trending upwards. The HR department estimates fewer applications and interviews in FY2026; however, the department projects an increase for FY2027. The Public Works Street Maintenance had fewer lengths of street resurfaced and resealed between FY2024 and FY2025 but anticipates an increase in projected FY2027. The Building Services Department experienced a 27.1% increase in inspections, single family home and commercial building permits issued. The Police Department has reported fewer 911 service calls and a decrease in the number of arrests between FY2024 and FY2025. The Library experienced a decline in the volume of collections and the number of items circulated, however there was a significant increase in the number of adult and youth participants in library events. Development Services reported a 45.7% increase in services, specifically in annexations, and new Business Tax Applications.

The best consistent performance was the Parks & Recreation Department. The swimming pool was reopened after a closure in FY2025 due to major repairs. The Youth Programs continue to serve children and increase participation year over year. The Senior Programs, which include breakfast and yoga classes.

Looking ahead to projected FY 2027, 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 economy's steady 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

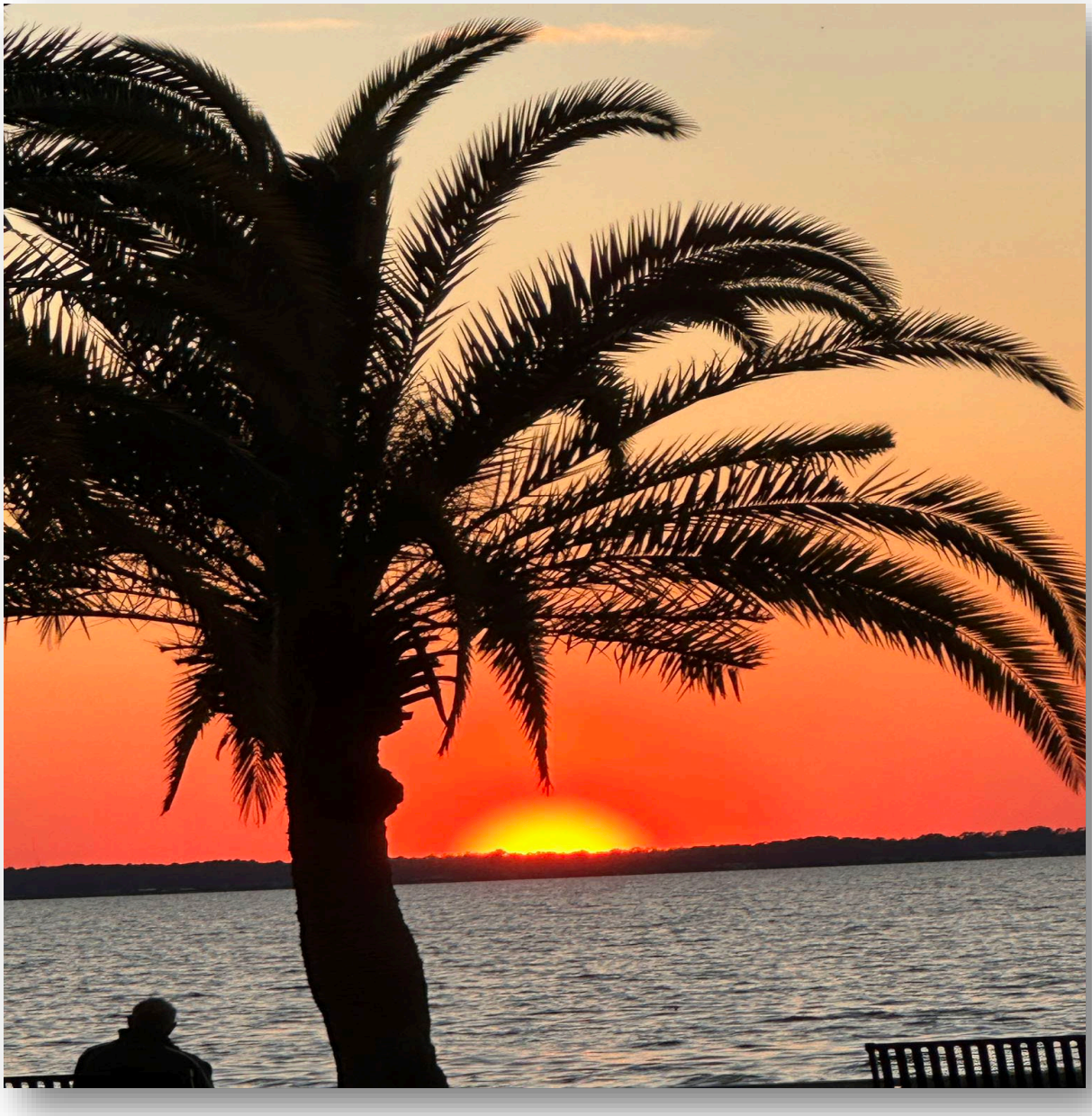




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Table 15:

All Funds Budget Summary

Fiscal Year 2026/27

Fund No.	Fund Name	Estimated Beginning Fund Balance	Plus: Revenues	Less: Expenditures	Less: Reserves	Estimated Available Fund Balance	Estimated Ending Fund Balance
001	General	17,769,915	30,196,882	31,418,905	7,668,372	8,879,519	16,547,891
006	Library Contribution	32,815	1,850	5,000		29,665	29,665
010	Sales Tax Revenue	(22,354)	3,676,668	2,520,000		1,134,314	1,134,314
011	Law Enforcement Education	44,725	66,500	40,000		71,225	71,225
012	Police Forfeiture	108,460	108,400	-		216,860	216,860
013	Street Improvement	276,614	2,348,000	2,772,243	865,107	(147,629)	(147,629)
014	Community Redevelopment Agency	543,320	1,848,625	2,044,042	636,454	347,903	347,903
018	General Government Grants	7,370	360,000	360,000	-	7,370	7,370
020	Building Services	140,202	1,398,200	1,586,106	538,460	(586,164)	(47,704)
040	Water & Sewer Revenue	24,279,855	15,475,000	18,424,904	4,041,009	17,288,942	21,329,951
041	Reclaimed Water Projects	180,140	5,000	-	-	185,140	185,140
042	Water & Sewer R&R	18,240,173	2,305,000	7,631,000	-	12,914,173	12,914,173
049	Stormwater Utility Revenue	(255,783)	934,000	1,362,602	473,238	(684,385)	(684,385)
059	Fire Prevention Capacity Exp. Trust	280,040	424,900	322,500	-	382,440	382,440
060	Greenwood Cemetery Trust	257,835	21,850	11,000	-	268,685	268,685
061	Police Pension	32,806,129	3,725,000	1,901,100	34,630,029	-	34,630,029
062	Fire Pension	19,898,574	3,170,000	1,251,100	21,817,474	-	21,817,474
063	Parks & Rec, Capacity Exp. Trust	369,633	619,670	630,000	359,303	-	359,303
064	Law Enforcement Capacity Exp. Trust	555,566	248,800	522,500	281,866	-	281,866
065	Water Impact Trust	5,639,199	365,700	170,000	5,834,899	-	5,834,899
066	Sewer Impact Trust	5,968,731	1,384,300	334,100	7,018,931	-	7,018,931
068	Economic Development Trust	-	-	-	-	-	-
069	Library Capacity Exp. Trust	171,378	93,650	343,000	(77,972)	-	(77,972)
	TOTAL	**127,292,537**	**68,777,995**	**73,650,102**	**84,087,170**	**40,308,057**	**122,420,429**

Table 16:

Budget Process
Calendar FY 2026/27

Date	Notes	Activity/Requirement	Participants
February 8, 2026		**Operating expense budget worksheets distributed to departments / CIP under $5,000**	Finance Department
February 22, 2026		**CIP Request forms (Form 300) due to Budget from departments**	City Departments
March 8, 2026		**Personnel Services requests (Form 200) due to HR**	Finance Department
March 8, 2026		**Print City Manager's proposed CIP book**	Finance Department
March 15 - 23, 2026		**CIP meetings & review (Individual)**	Finance Dept. & City Manager
April 6, 2026		**Operating expense budget worksheets due to Finance from departments**	City Departments
April 6, 2026		**Personnel Services requests due to Finance**	Human Resources
May 5, 2026		**Preliminary Revenue Estimates**	Finance Department
May 22, 2026	*	**Capital Improvement Plan Workshop**	Commission
April 27, 2026		**Print CM proposed budget for Personnel Services / Operating Expenses**	Finance Department
May 3 - 8, 2026		**Departmental summary meetings with City Manager**	CM & Departments
June 1, 2026		**Preliminary ad valorem tax info from Property Appraiser**	Finance Department
June 18, 2026	*	**City Commission Budget Workshop**	Commission
July 1, 2026		**Estimated ad valorem tax info from Propery Appraiser**	Finance Department
July 3, 2026		**Submit Proposed Budget to the City Commission**	Finance Department
July 16, 2026	*	**Approval of CRA Budget**	CRA Board & City Commission
July 16, 2026	*	**Resolution to establish proposed millage rate**	City Manager & City Commission
July 16, 2026	*	**First reading of ordinance updating CIE for CIP**	City Manager & City Commission
July 17, 2026	**	**Certify Proposed Millage Rate & Tentative Hearing Date with Property Appraiser**	Finance Department
July 21 - August 25, 2026		**Prepare Proposed Tentative Budget for 1st Hearing**	Finance Department
August 4, 2026		**Last Day for Changes to Proposed Tentative Budget**	Finance Department
August 6, 2026	*	**Second reading of ordinance updating CIE for CIP**	City Commission
Mid August 2026		**Property Appraiser Mails TRIM Notices to Residents**	Property Appraiser
September 3, 2026		**Proposed Budget Book to City Commission**	Finance Department
September 10, 2026	**	**Tentative Millage & Budget Hearing**	City Commission & Public
September 21, 2026	**	**Advertisements in Newspaper of Final Adoption**	Finance Department
September 24, 2026	**	**Adopt Final Millage & Budget Hearing**	City Commission & Public
September 25, 2026	**	**Certify Final Millage to Property Appraiser**	Finance Department
September 30, 2026		**Distribute FY 2025/26 Adopted Budget Books**	Finance Department
October 1, 2026		**New Budget for FY 2025/26 in effect**	Finance Department

* City Commission Involvement

** Requirement of State Law under TRIM
City Commission involvement

The Fiscal Year Budget October 1, 2026 - September 30, 2027

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 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, 2026, and ending on September 30, 2027. The City of Eustis has a well-structured process focused on 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 2026/27 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 impact 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 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 operates similarly to a business. The legally enacted budget for this fund is developed to provide funding sources for anticipated operation 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 require 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 2026/27 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 most of the City's tax-supported activities. Enterprise funds are used by the City to account for revenue sources derived from fees charged to third parties to provide for ongoing operating and capital needs (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 2027/31 CIP are:

- EFD Station #3 $3,000,000 Over 1 Yr
- Debt Service 2016 Bonds - Sewer $2,758,400 Over 5 Yrs
- Street Resurfacing $2,390,000 Over 5 Yrs
- EPD Vehicle Replacements $1,800,000 Over 5 Yrs
- Water Ground Storage Tank $1,700,000 Over 1 Yr
- Building Improvements $1,619,000 Over 5 Yrs
- EPD Axon BodyCam/Taser Renewal $1,600,000 Over 5 Yrs
- Sewer CR 44 Force Main, Phase II $1,600,000 Over 1 Yr
- Sewer Process & Clarification Tank Rehab $1,520,000 Over 2 Yrs
- CRA Downtown Implementation Plan $1,500,000 Over 3 Ys
- New Lift Station Generators $1,290,000 Over 5 Yrs
- Heathrow WTP Ground Storage Tank $1,160,000 Over 2 Yrs
- Water Meter Rebuild & Replace Program $1,140,000 Over 5 Yrs
- EFD Engine for New Fire Station $1,000,000 Over 1 Yr
- Sewer Infiltration & Intrusion $950,000 Over 5 Yrs
- Water Pine Meadows Main Replace $900,000 Over 2 Yrs
- WCS ERP System $850,000 Over 1 Yr
- Bates Ave. Plant Generator Overhaul $800,000 Over 1 Yr
- Master Lift Station Upgrade $800,000 Over 1 Yr
- Lift Station 7 Expansion $800,000 Over 1 Yr
- Lake Willie Dock Expansion $700,000 Over 1 Yr
- New Water Meter Service Sets $690,000 Over 5 Yrs
- Engineering / Adm Building Build-Out $660,000 Over 1 Yr
- Sewer Tertiary Filter $660,000 Over 2 Yrs
- Security Cameras $610,000 Over 5 Yrs
- Water Magnolia Ave. Galv. Main $600,000 Over 2 Yrs
- Finance ERP System $600,000 Over 1 Yr
- Lift Station Submersible Pumps $575,000 Over 5 Yrs
- Lift Station 5 Upgrades $550,000 Over 1 Yr
- Sewer Camera Vehicle $525,000 Over 1 Yr
- Sewer Harper's Alley $520,000 Over 2 Yrs
- Sidewalk Project $520,000 Over 5 Yrs
- America In Bloom Beautification $515,000 Over 5 Yrs
- EPD Bearcat Tactical Vehicle $500,000 Over 1 Yr
- EPD Construction of EOC $500,000 Over 1 Yr

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 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 services 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 2026/27 Budget Development

This section describes the major sources of revenues and expenditures, along with trends utilized in developing the FY 2026/27 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 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 forecast 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 related 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:

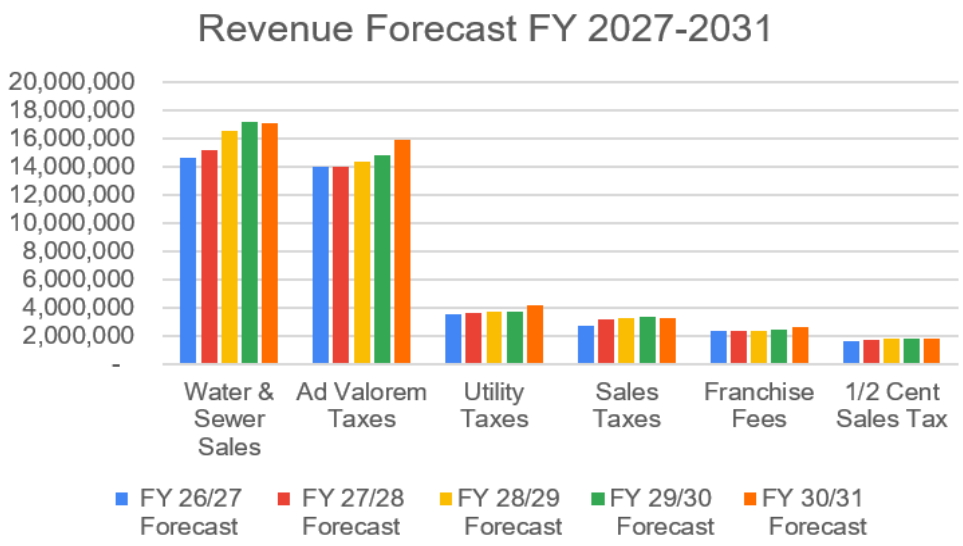
- *Ad Valorem Taxes:*
  - Property Values: Forecasts rely on assessments from the County Property Appraiser's Office of property values in the City. Assumptions are made about how property values may change considering factors such as inflation, economic trends, real estate market conditions, annexation 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 3% 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 3% 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 4% yearly growth in estimated revenue for water and sewer sales in FY 2027/31 was applied, considering 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 2027-31

Major Revenues - Citywide	FY 26/27 Forecast	Inc.	FY 27/28 Forecast	Inc.	FY 28/29 Forecast	Inc.	FY 29/30 Forecast	Inc.	FY 30/31 Forecast
Water & Sewer Sales	14,605,000	4.0%	15,189,200	4.0%	15,796,768	4.0%	16,428,639	4.0%	17,085,784
Ad Valorem Taxes	14,036,211	3.0%	14,457,297	3.0%	14,891,016	3.0%	15,337,747	3.0%	15,951,257
Utility Taxes	3,751,000	2.0%	3,826,020	2.0%	3,902,540	2.0%	3,980,591	2.0%	4,139,815
Sales Taxes	2,733,668	4.0%	2,843,015	4.0%	2,956,735	4.0%	3,075,005	4.0%	3,198,005
Franchise Fees	2,365,000	2.0%	2,412,300	2.0%	2,460,546	2.0%	2,509,757	2.0%	2,610,147
1/2 Cent Sales Tax	1,587,136	2.0%	1,618,879	2.0%	1,651,256	2.0%	1,684,281	2.0%	1,751,653
Total	**$39,078,015**		**$40,346,711**		**$41,658,862**		**$43,016,020**		**$44,736,661**



Taxes

Ad Valorem Taxes - General Fund

Ad Valorem taxes are budgeted at $14,036,211 (General Fund Revenue, page 123) 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, coming 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 2026/27 is 7.3898.

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 $2,365,000 (General Fund Revenue, page 123) and utility service taxes are budgeted at $3,751,000 (General Fund Revenue, page 123). 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 $660,000 (General Fund Revenue, page 123). This is a tax on the purchase of electricity, metered natural gas, and water service. The CST is remitted by telecom providers to the Florida Department of Revenue (State) which then distributes collections to local governments with a one-month lag. Budgeting for franchise fees and utility service taxes is calculated by reviewing historical trends along with any information on rate or customer base changes. All franchise fees and utility service axes are based on a percentage of service cost. Electricity is by far the biggest generator of utility tax and franchise fee revenue with

telecommunications coming in second. This revenue stream has increased nominally from the prior 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 $35,000 (General Fund Revenue, page 123), 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 $1,303,200 (Special Revenue Summary, page 264), based on historical trends and projects anticipated for next year.

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

General Fund

The budget for half-cent sales tax and municipal revenue sharing is based on estimates provided 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 $1,587,136 (General Fund Revenue, page 123). 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 2026/27 Adopted Budget includes a slight decrease in Half-Cent Sales Tax revenues due to state legislative actions cutting commercial lease taxes and broader economic flattening. Revenue from State Revenue Sharing is budgeted at $1,244,018. Intergovernmental Revenue is based on historical trends and the current economic situation and is 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 $278,500 in the General Fund (General Fund Revenue, page 123), 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 2026/27 Intergovernmental Revenues are budgeted at $3,109,654 (General Fund Revenue, page 123).

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 $1,341,288 (General Fund Revenue, page 124), and includes lien searches, garbage billing, false fire alarm charges, and various library and parks and recreation service charges.

Stormwater revenue is budgeted at $934,000 (Stormwater Revenue, page 272). On April 16, 2026, the City Commission approved a residential rate increase from $6.00 to $8.00 per month and a non-residential/Commercial increase from $12.00 to $16.00 per month. 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 $14,605,000 (Water & Wastewater Revenue, page 281). 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 2025/26 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 $15,475,000 (Water & Wastewater Revenue, page 281). A 4% 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 $296,000 (General Fund Revenue, page 124. 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 $10,200 (General Fund Revenue, page 124).

Fines & Forfeitures:

General Fund

Various fines and forfeitures are conservatively budgeted at $573,000 (General Fund Revenue, page 124) and are based on historical trends. The City has budgeted an additional $360,000 for FY2027 for school zone speed cameras. 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 $1,686,500 (General Fund Revenue, page 124).

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 $2,730,000 (General Fund Revenue, page 124).

Expenditures

For FY 2026/27, the City budgeted a 5% salary COLA increase of $829,129 (Salary & Benefits Increase/Decrease, page 8) in addition to a $1,000 flat pay increase of $263,000 (Salary & Benefits Increase/Decrease, page 8) for all existing full-time employees. This equates to a total increase in salary, FICA, and benefit costs of $1,352,404 City-wide (Salary & Benefits Increase/Decrease, page 8). 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 decrease modestly in FY 2026/27 by approximately $17,304 or .62% in comparison with last year. Police pension increase by $142,824 and Fire pension decreased by $160,128. Also, general liability, worker's compensation, and property insurance increased by in the General Fund by $75,839 or 8.1% (General Fund Expenditures, page 125) and increased in the Enterprise Fund by $47,026 or 7.7% (Enterprise Fund Expenditures, page 282). Operating supplies and services are budgeted based on necessity with the escalated 2.60%

Consumer Price Index taken into consideration (Table 5, page 23). There has been an increase in expenditures for capital improvement projects in FY 2026/27, especially in the Water & Sewer Replacement & Renewal Fund which has budgeted $1,700,000 for a Ground Storage Tank and $1,160,000 for a Lift Station Generator. 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 $999,682 (Community Redevelopment Summary, page 254), 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 funds' values keep pace with rising costs is aggressively administered.

Operating Policies:

The City will develop and maintain accounting and budgetary control systems to adequately safe-guard 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 consistently 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). Resolution 2026-48 was adopted establishing a Fund Balance Reserve Policy and Resolution 2026-49 was adopted establishing a Committed Reserve Fund Balance for emergencies or unforeseen events, millage rate stabilization, strategic plan/CIP projects and grant match.

Per policy, a 90-day reserve balance for the General Fund is calculated as the amount of budgeted operating expenses, excluding 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 are 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 2027-2031. 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.

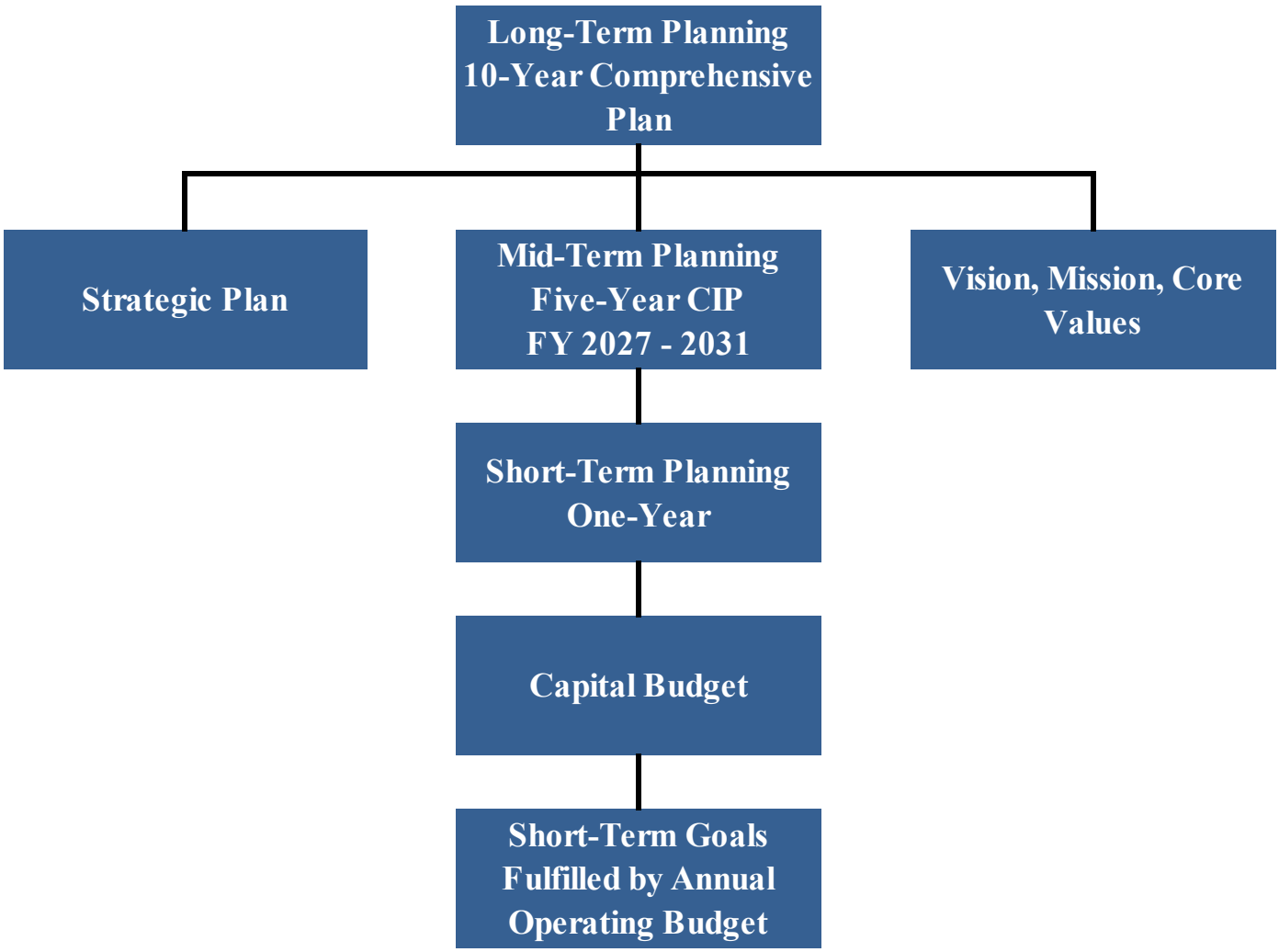
Construction projects and capital purchases of $5,000 or more are included in the CIP. Minor capital outlays of less than $5,000 are included in the regular operating budget. The CIP differentiates the financing of high-cost long-lived physical improvements from low-cost "consumable" equipment and repairs. 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 impact of operating costs for FY 2026/27 capital projects. They may represent positive or negative impacts on operating costs.

The total operating costs for capital projects in the FY 2026/27 budget are $143,200. Significant CIP operating costs for the most significant projects are as follows:

Table 18:

City of Eustis
Significant Operating Expenditures FY 2026/27 - FY 2030/31 for Projects

Project Description	Department / Program	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Five Year Total
P & R / RecTrack Softw are	Parks and Recreation	$ 19,000	$ 19,000	$ 19,000	$ 19,000	$ 19,000	$ 95,000
P & R / Corey Rolle Field Turf Grass	Parks and Recreation	25,000	25,000	-	-	-	$ 50,000
P & R / Aquatics Center Splash Pad	Parks and Recreation	-	-	-	50,000	-	$ 50,000
PW / Cemetery - Mow ers	Public Works	-	-	-	-	100	$ 100
PW / Used Pick Up Trucks	Public Works	1,000	1,000	1,000	1,000	1,000	$ 5,000
PW / Double Drum Compactor	Public Works	50,000	-	-	-	-	$ 50,000
PW / Traffic Jet Printer System	Public Works	100	100	100	100	100	$ 500
FIN / ERP System	Finance	40,000	40,000	40,000	40,000	40,000	$ 200,000
P & R / Vehicle Replacements	Parks and Recreation	-	-	500	500	500	$ 1,500
P & R / Community Center Generator	Parks and Recreation	-	-	100	100	100	$ 300
Transp / Used Pickups	Transportation	-	1,000	1,000	1,000	1,000	$ 4,000
Transp / F-150 Pickup	Transportation	500	500	500	500	500	$ 2,500
IT / Upgrade Servers	Finance / Information Technology	100	100	105	110		$ 415
IT / New Vehicle for IT	Finance / Information Technology	500	500	500	500	500	$ 2,500
IT / Telephone System	Finance / Information Technology	-	-	100	100	100	$ 300
EFD / Command Vehicle Replacement	Fire Department	-	500	500	500	500	$ 2,000
Boat Truck Replacement	Fire Department				500	500	$ 1,000
EPD / Vehicle Replacements	Police Department	2,500	2,500	2,500	2,500	2,500	$ 12,500
SW / Bulldozer Replacement	Stormw ater		500	500	500	500	$ 2,000
Administration Vehicle	Building		500	500	500	500	$ 2,000
Engine for New Fire Station	Fire Department		2,500	2,500	2,500	2,500	$ 10,000
Passenger Bus	Parks and Recreation			5,000	5,000	5,000	$ 15,000
Meter Reader Replacement Vehicle	Water Customer Service	500	500	500	500	500	$ 2,500
Lift Station Crane Truck	Sew er	1,000	1,000	1,000	1,000	1,000	$ 5,000
Heavy Duty Utility Truck	Sew er	1,000	1,000	1,000	1,000	1,000	$ 5,000
Backhoe Loader	Water	1,500	1,500	1,500	1,500	1,500	$ 7,500
Medium Duty Service Truck	Water	500	500	500	500	500	$ 2,500
		$ 143,200	**$ 98,200**	**$ 78,905**	**$ 129,410**	**$ 79,400**	**$ 529,115**

City of Eustis
Total Capital Projects - FY 2026/27 - FY 2030/31

		FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Five Year Total
Total - Capital Projects		17,395,385	16,003,035	11,526,485	9,031,785	7,866,385	61,823,075
Total - Significant Operating Expenditures		143,200	98,200	78,905	129,410	79,400	529,115
GRAND TOTAL CITYWIDE - FY 2026/27 - FY 2030/31		**$ 17,538,585**	**$16,101,235**	**$11,605,390**	**$ 9,161,195**	**$ 7,945,785**	**$62,352,190**

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. The City has been unable to sell three Downtown parcels for a reasonable price, and in FY2026 the City 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 when interfund 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 revenue. The original loan amounts totaled $5,557,247 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 FY2031/32. Debt service payments are being made from the City's Sewer Impact Trust Fund. The remaining balance for notes payable SRF 350300 and 350302, at the end of FY 2025 was $2,122,710. 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 FY2025 was $4,925,000 with an unamortized bond premium balance of $323,646. 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 2.875%. Principal balance at the end of FY 2025 was zero. The balloon payment was due in September 2025 and was repaid. The bond was refinanced in October 2026.

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. Subscription Based Information Technology Agreements (SBITA) or software with an initial cost of equal to or exceeding $50,0000 are capital assets. 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:

Assets:	Useful Life:
Land Improvements	15-40 years
Buildings	10-40 years
Infrastructure	15-40 years
Equipment	3-40 years
Software	3-10 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 2026/27 Projected and Proposed Budgets

Table 19 demonstrates the differences in fund balances between Projected and Proposed budgets major and nonmajor funds in aggregate.

The total revenue decreased between FY 2026/27 by 3.42%, and the total expense decreased by 11.91%. The total change in fund balance is $7,159,415 or 5.87% fund balance increase.

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

Table 19:

Changes Between Proposed and Projected FY 2026/27

Fund No.	Fund Name	Estimated Beginning Fund Balance	FY 27 Revenue Proposed	FY26 Revenue Projected	Change in Revenue	Change %
001	General Fund	17,769,915	30,196,882	28,187,526	2,009,355	7.1%
006	Library Contribution	32,815	1,850	2,100	(250)	-11.9%
010	Sales Tax Revenue	(22,354)	3,676,668	6,412,719	(2,736,051)	-42.7%
011	Law Enforcement Education	44,725	66,500	62,700	3,800	6.1%
012	Police Forfeiture	108,460	108,400	120,000	(11,600)	-9.7%
013	Street Improvement	276,614	2,348,000	2,228,000	120,000	5.4%
014	Community Redevelopment	543,320	1,848,625	1,788,376	60,249	3.4%
018	General Government Grants	7,370	360,000	3,779,805	(3,419,805)	-90.5%
020	Building Services	140,202	1,398,200	1,266,200	132,000	10.4%
049	Stormwater Utility Revenue	(255,783)	934,000	934,000	-	0.0%
040	Water & Sewer Revenue	24,279,855	15,475,000	15,573,000	(98,000)	-0.6%
041	Reclaimed Water Projects	180,140	5,000	5,900	(900)	-15.3%
042	Water & Sewer R&R	18,240,173	2,305,000	2,550,000	(245,000)	-9.6%
059	Fire Prevent. Capacity Exp. Trust	280,040	424,900	44,400	380,500	857.0%
060	Greenwood Cemetery Trust	257,835	21,850	21,850	-	0.0%
061	Police Pension	32,806,129	3,725,000	3,725,000	-	0.0%
062	Fire Pension	19,898,574	3,170,000	3,170,000	-	0.0%
063	Parks & Rec Capacity Exp. Trust	369,633	619,670	108,000	511,670	473.8%
064	Law Enforce. Capacity Exp. Trust	555,566	248,800	53,000	195,800	369.4%
065	Water Impact Trust	5,639,199	365,700	215,000	150,700	70.1%
066	Sewer Impact Trust	5,968,731	1,384,300	915,800	468,500	51.2%
068	Economic Development Trust	-	-	-	-	0.0%
069	Library Capacity Exp. Trust	171,378	93,650	50,000	43,650	87.3%
	TOTAL	**127,292,537**	**68,777,995**	**71,213,376**	**(2,435,382)**	**-3.42%**

Table 19:

Changes Between Proposed and Projected FY 2026/27 (Continued)

FY 27 Expenditures Proposed	FY 26 Expenditures Projected	Change in Expenditures	Change %	Est. Ending FY 27 Fund Balance Proposed	Est. Ending FY 26 Fund Balance Projected	Change in Balance	Change %
31,418,905	31,099,510	319,395	1.0%	16,547,891	14,857,931	1,689,960	10.2%
5,000	5,200	(200)	-4.0%	29,665	29,715	(50)	-0.2%
2,520,000	9,105,767	(6,585,767)	-261.3%	1,134,314	(2,715,402)	3,849,716	339.4%
40,000	70,000	(30,000)	-75.0%	71,225	37,425	33,800	47.5%
-	60,000	(60,000)	100.0%	216,860	168,460	48,400	22.3%
2,772,243	3,508,488	(736,244)	-26.6%	(147,629)	(1,003,873)	856,244	-580.0%
2,044,042	2,581,173	(537,131)	-26.3%	347,903	(249,477)	597,380	171.7%
360,000	3,790,253	(3,430,253)	-952.8%	7,370	(3,078)	10,448	0.0%
1,586,106	4,041,590	(2,455,484)	-154.8%	(47,704)	(2,635,188)	2,587,484	-5424.1%
1,362,602	1,919,242	(556,640)	-40.9%	(684,385)	(1,241,025)	556,640	-81.3%
18,424,904	16,388,537	2,036,368	11.1%	21,329,951	23,464,318	(2,134,368)	-10.0%
-	-	-	0.0%	185,140	186,040	(900)	-0.5%
7,631,000	5,766,822	1,864,178	24.4%	12,914,173	15,023,351	(2,109,178)	-16.3%
322,500	-	322,500	100.0%	382,440	324,440	58,000	15.2%
11,000	38,700	(27,700)	-251.8%	268,685	240,985	27,700	10.3%
1,901,100	1,901,100	-	0.0%	34,630,029	34,630,029	-	0.0%
1,251,100	1,251,100	-	0.0%	21,817,474	21,817,474	-	0.0%
630,000	133,800	496,200	78.8%	412,672	343,833	68,839	16.7%
522,500	-	522,500	100.0%	281,866	608,566	(326,700)	-115.9%
170,000	882,206	(712,206)	-418.9%	5,420,156	4,971,993	448,163	8.3%
334,100	1,033,786	(699,686)	-209.4%	7,018,931	5,850,745	1,168,186	16.6%
-	-	-	0.0%	-	-	-	0.0%
343,000	29,000	314,000	91.5%	(77,972)	192,378	(270,350)	346.7%
73,650,102	**83,606,273**	**(9,956,171)**	**-11.91%**	**122,059,054**	**114,899,640**	**7,159,415**	5.87%

001 General Fund: $1,689,960 or 10.2% fund balance increase.

The proposed ad valorem taxes were $840,000 higher than projected, as well as slightly higher proposed other revenue sources. The expenditures were relatively unchanged, resulting in an increase in the change in fund balance.

006 Library Contribution Fund: $50 or 0.2% fund balance decrease.

The revenues and expenditures for the Library Contribution Fund have remained largely unchanged from proposed to projected budget.

010 Sales Tax Revenue Capital Project Fund: $3,849,716 or 339.4% fund balance increase.

Sales tax revenue has decreased from the prior year by a projected $2,736,051 due to grant revenue in FY2026 that is not anticipated to be received in FY2027. Capital projects expenditures in FY2026 were projected to be higher by $6,585,767 due to FY2025 projects that are expected to be carried over and completed in FY2026.

011 Law Enforcement Education Fund: $33,800 or 47.5% fund balance increase.

Police fine revenue is projected to increase by $3,800 or 6.1% over projected year. There is an expenditure decrease of $30,000 for police automation equipment.

012 Police Forfeiture Fund: $48,400 or 22.30% fund balance increase.

Federal forfeiture revenue has decreased by $11,600 from projected to proposed and the capital

equipment expenditures have decreased by $60,000 from FY2026 projected to FY2027 proposed

013 Street Improvement Fund: $856,244 or 580.0% fund balance increase.

Revenue increased by $120,000 due to an increase in transfers from other funds or 5.4%. Local Option Gas Tax was budgeted slightly less for proposed FY2027. The capital projects decreased from projected FY2026 to proposed FY2027 by $736,244, due to fewer planned projects.

020 Building Services Fund: $2,587,484 or 5424.1% fund balance decrease.

The revenue is budgeted to increase by $132,000, or 10.4%. The expenditures projected for FY2026 were greater than proposed for FY2027 by $2,455,484 or 154.8% because the Building Department purchased a new building to house the Building Services Department in FY2026. The staff had outgrown the office space in City Hall and an opportunity to acquire a building adjacent to City Hall became available.

042 Water & Sewer Renew & Replace Fund: $2,134,368 or 10.0% fund balance decrease.

Total revenue has been budgeted to decrease by $98,000. Expenditures projected for FY2026 are $2,036,368 greater than proposed FY2027, due in part to a lift station expansion project and force main project.

049 Stormwater Utility Revenue Fund: $556,640 or 81.3% fund balance increase.

Proposed revenues are budgeted to remain unchanged; expenditures are budgeted to decrease by $556,640 or 40.9%. The budgeted capital projects decreased, however there is a budgeted increase of transfer of funds to Street Improvement Funds.

059 Fire Prevention Capital Trust Fund: $48,000 or 15.2% fund balance increase.

The revenues are expected to increase by $380,500 due to the Commission Approved increase in impact fees in FY2026. Capital projects for bunker gear and projects at Fire Station #3 are proposed in FY2027.

062 Fire Pension Trust Fund: fund balance remains unchanged.

The Fire Pension Trust is funded by City and member contributions, fire insurance premium tax, investment returns and interest earnings. The expenses are pension benefits and administrative charges. The proposed and projected budget has remained unchanged.

063 Parks & Recreation Capacity Expansion Trust Fund: $68,839 or 16.7% fund balance increase.

The revenues are expected to increase by $511,670 due to the Commission Approved increase in impact fees in FY2026 and a State appropriation grant. Capital projects have increased by $522,500 for a Park Program Room Expansion, Lake Willie Dock Expansion and a Park's Master Plan.

064 Law Enforcement Capacity Expansion: $326,700 or 115.9% fund balance decrease.

The revenues are expected to increase by $195,800 due to the Commission Approved increase in impact fees in FY2026. Capital projects include $500,000 for Police construction of the Emergency Operations Center.

065 Water Impact Trust: $448,163 or 8.3% fund balance increase.

The revenues are expected to increase by $215,000 due to the Commission Approved increase in impact fees in FY2026. Several capital improvement projects were completed in FY 2026. Fewer capital projects are budgeted in FY2027 resulting in decrease of $712,206 in expenditures.

069 Library Capacity Expansion Trust Fund: $270,350 or 346.7% fund balance decrease.

The revenues are expected to increase by $43,650 or 87.3% due to the Commission Approved increase in impact fees in FY2026. FY2027 projected expenditures increase by $314,000 or 91.5% due to the Library – Phase I Expansion project.

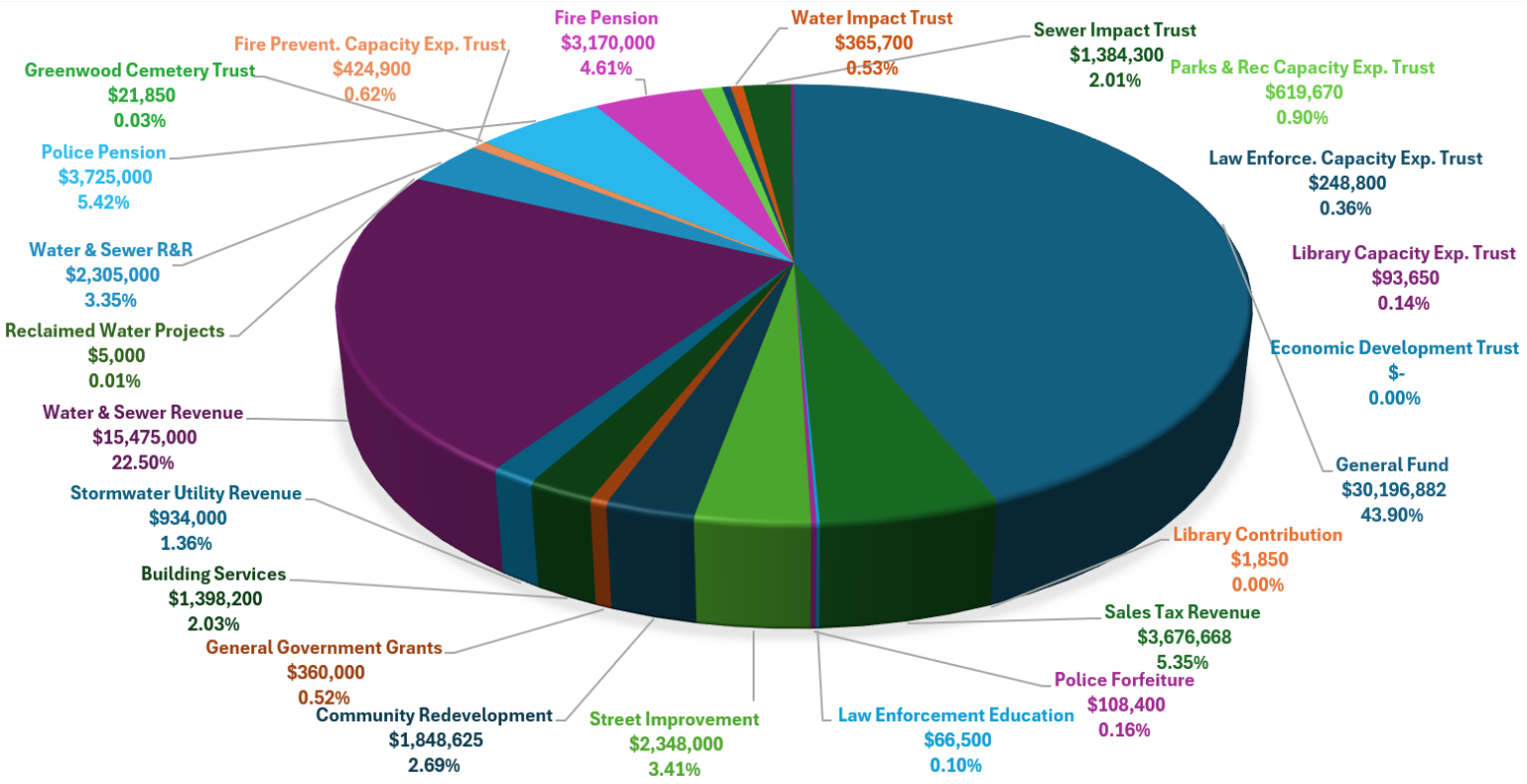
Proposed Budgeted Revenue by Fund

Figure 18 below illustrates the budgeted revenue distribution for the FY 2026/27 budget across all funds. The largest share of the City's revenue, constituting 43.90%, comes from the General Fund. The Water & Sewer Revenue Fund accounts for the second highest revenue source at 22.50%. The third-ranking fund in terms of revenue is the Sales Tax Fund contributing 5.23% to the City's total

funds. The Community Redevelopment Fund comprises 2.69% of budgeted revenue, while the Police and Fire pension Funds make up 5.42% and 4.61%, respectively, of budgeted revenue. The remaining 15.65% of budgeted revenue is distributed among Special Revenue Funds and Trust and Agency Funds.

Figure 18:

Proposed Budgeted Revenue by Fund FY 2026/27 - $ 68,777,995

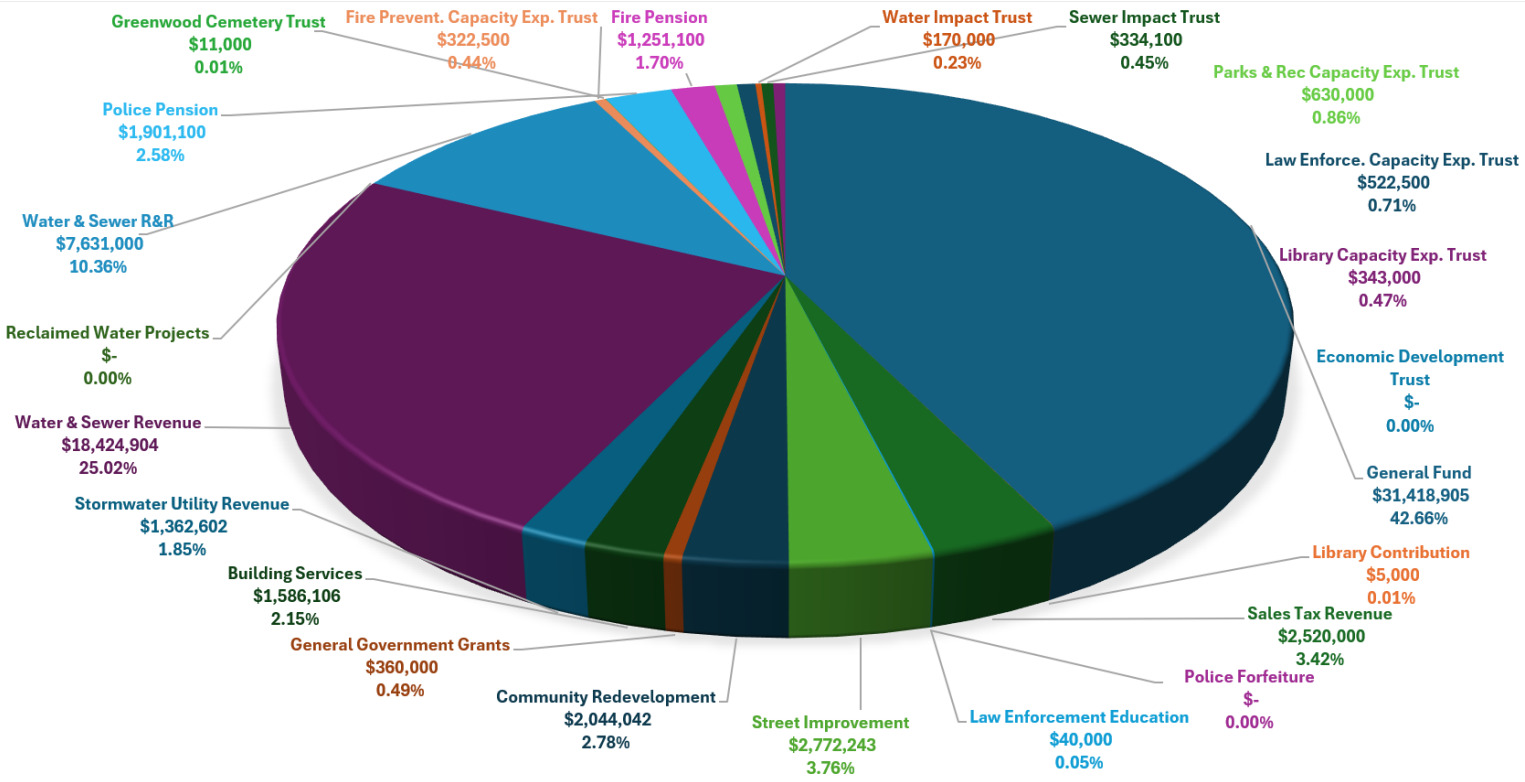


Proposed Budgeted Expenditures by Fund

Figure 19 below illustrates the budgeted expenditure distribution for the FY 2026/27 budget across all funds. The largest share of the City's expenditures, constituting 42.66%, is in the General Fund. The Water & Sewer Revenue Fund has the second-highest number of expenditures at 25.02%. Next, in terms of expenditures, is the Sales Tax Revenue Fund at 3.42% of the City's total expenditures. The remaining 28.90% of the City expenditures is distributed among Special Revenue Funds and Trust and Agency Funds.

Figure 19:

Proposed Budget Estimated Expenditures by Fund FY 2026/27 - $73,650,102



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 2026/27 Budgeted Revenue and Expenditure Trends

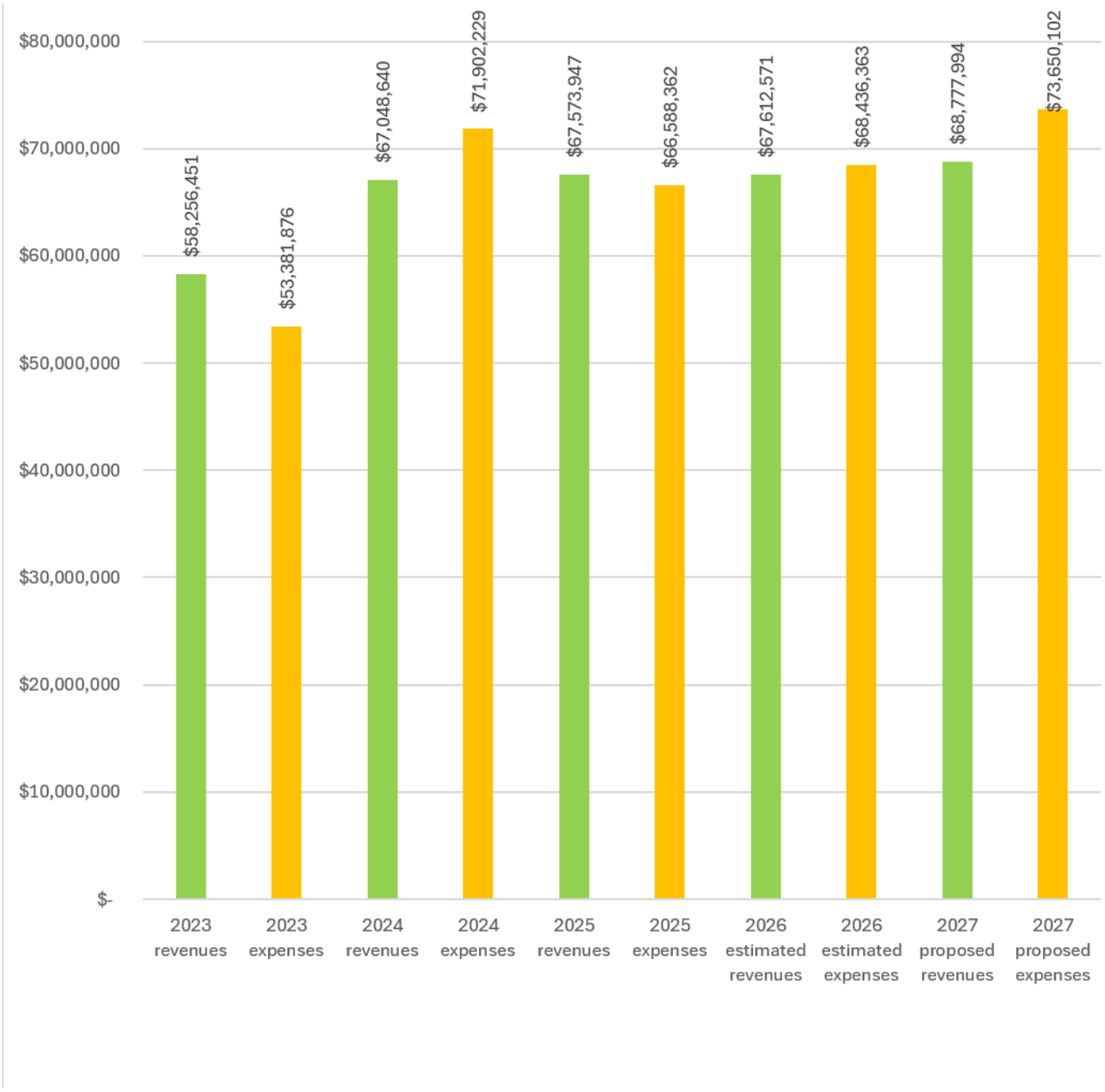


Figure 21:

Proposed Budget Fund Balance by Fund FY 2026/27 - $122,420,429

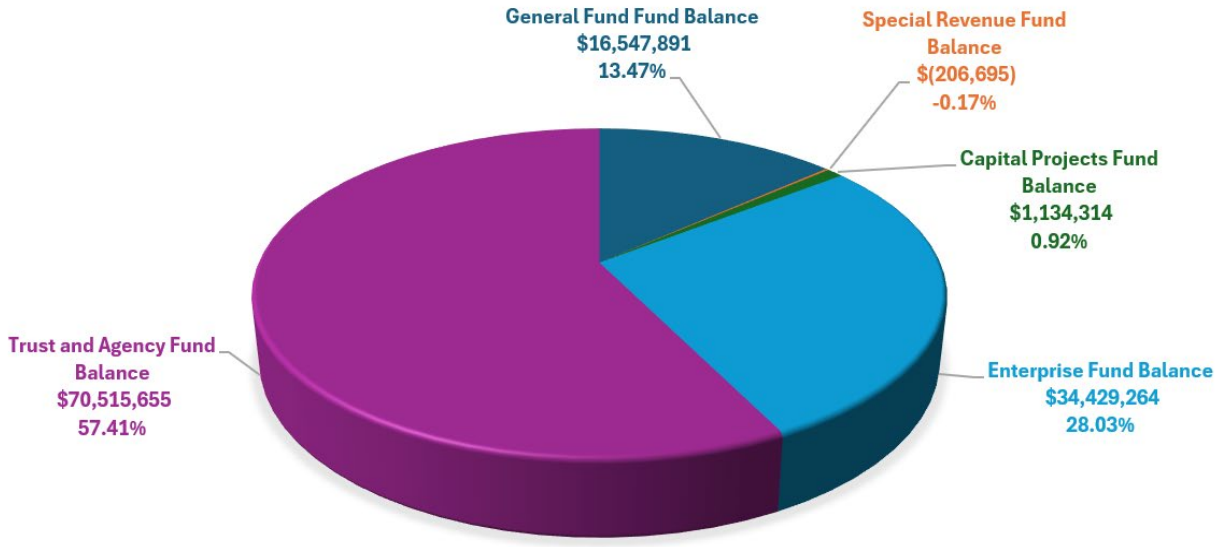


Table 21:

BUDGET SUMMARY
Fiscal Year 2026/27
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF EUSTIS, FL ARE
7.6% LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

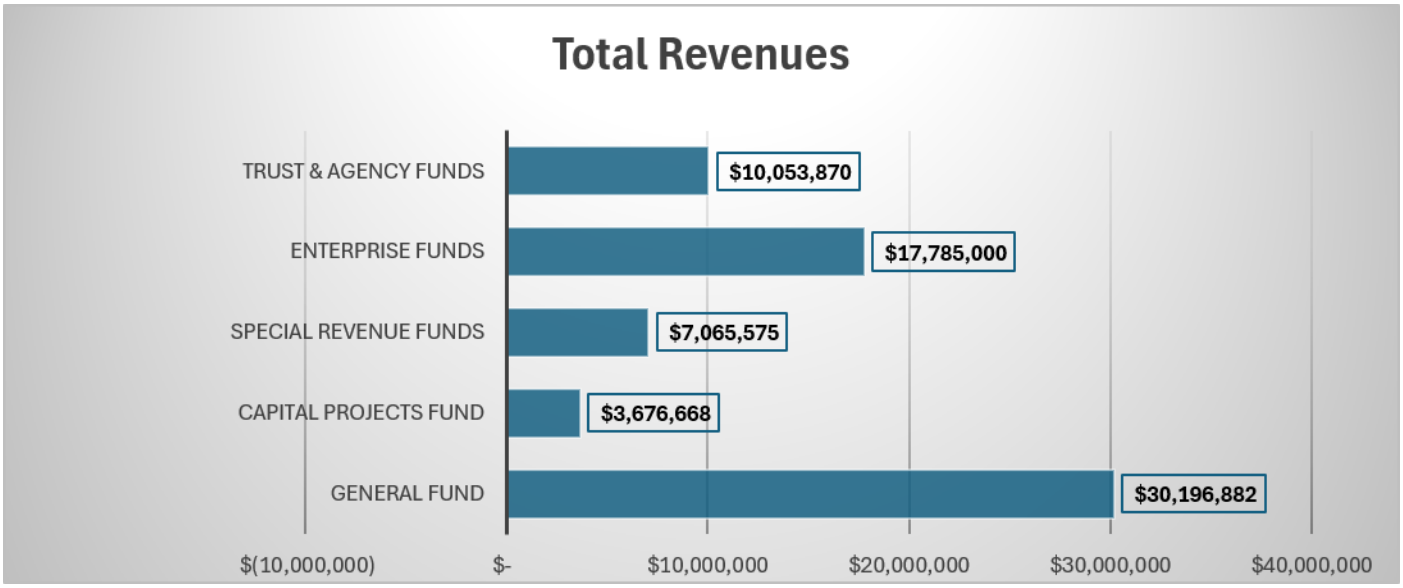
		General Fund	Sales Tax Fund	Special Revenue Funds	Enterprise Funds	Trust & Agency Funds	Total
Millage Per	**$1,000**						
General Fund	**7.3898**						
Beginning Fund Balances		$ 17,769,915	$ (22,354)	$ 897,723	$42,700,168	$65,947,085	$127,292,537
Estimated Revenues							
Ad Valorem Taxes		14,036,211					14,036,211
Utility Taxes		2,365,000					2,365,000
Franchise Fees		3,751,000					3,751,000
Licenses and Permits		62,000		1,303,200			1,365,200
Intergovernmental Revenue		3,109,654	3,676,668	1,638,943		352,850	8,778,115
Charges for Services		1,339,088		900,000	14,605,000		16,844,088
Fines and Forfeitures		573,000		169,000	200,000		942,000
Miscellaneous Revenues		1,686,500		375,750	680,000	9,359,220	12,101,470
Other Financing Sources		3,274,429		2,678,682	2,300,000	341,800	8,594,911
Total Revenues and Other Financing Sources		**30,196,882**	**3,676,668**	**7,065,575**	**17,785,000**	**10,053,870**	**68,777,994**
Total Estimated Revenues and Balances		**47,966,796**	**3,654,314**	**7,963,298**	**60,485,168**	**76,000,955**	**196,070,531**
Estimated Expenditures/Expenses							
General Governmental Services		6,582,745	-	-	-	-	6,582,745
Public Safety		15,072,742	1,455,000	1,626,106	-	3,995,000	22,148,848
Physical Environment		1,994,214	990,000	2,507,602	14,482,122	170,000	20,143,938
Transportation		-	-	2,772,243	-	-	2,772,243
Economic Environment		-	-	309,400	-	-	309,400
Culture and Recreation		3,577,523	75,000	5,000	-	973,000	4,630,523
Debt Service		-	-	198,500	556,000	334,100	1,088,600
Other Financing Sources/Uses		4,191,682	-	751,142	11,017,782	13,200	15,973,806
Total Expenditures/Expenses		**31,418,906**	**2,520,000**	**8,169,993**	**26,055,904**	**5,485,300**	**73,650,102**
Reserves		16,547,891	1,134,314	(206,695)	34,429,265	70,515,655	122,420,429
Total Appropriated Expenditures and Reserves		**47,966,796**	**3,654,314**	**7,963,298**	**60,485,168**	**76,000,955**	**196,070,531**

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 2026/27: Revenues vs. Expenditures

Total Revenues - $68,777,995



Total Expenditures - $73,650,102

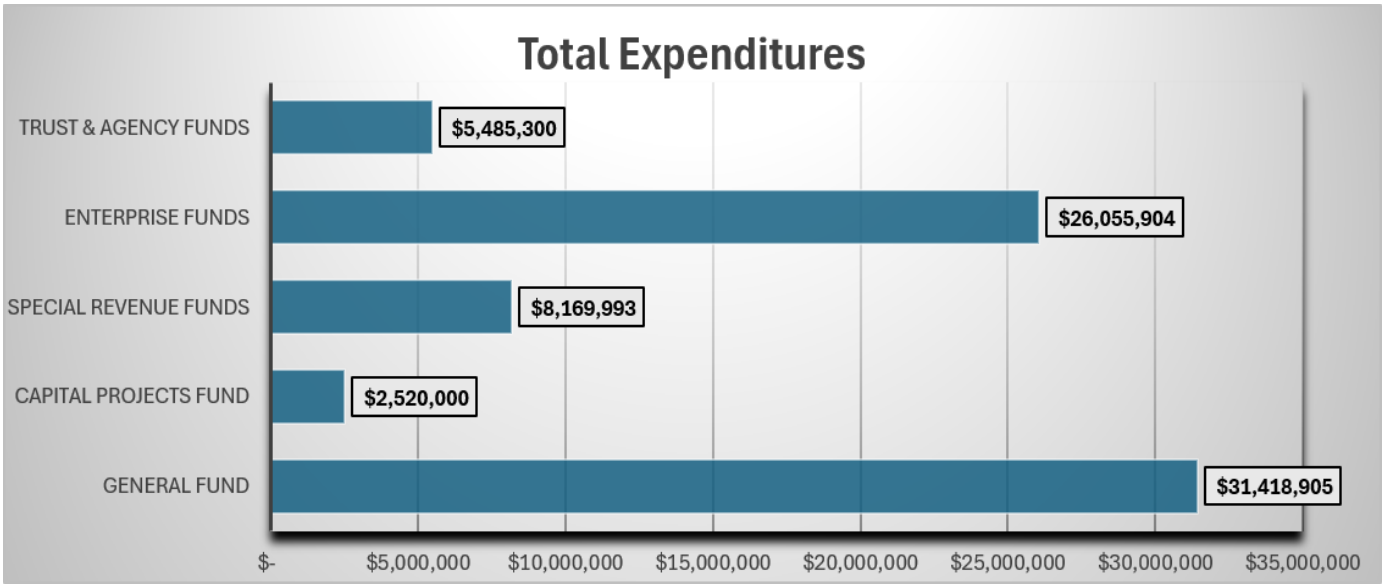


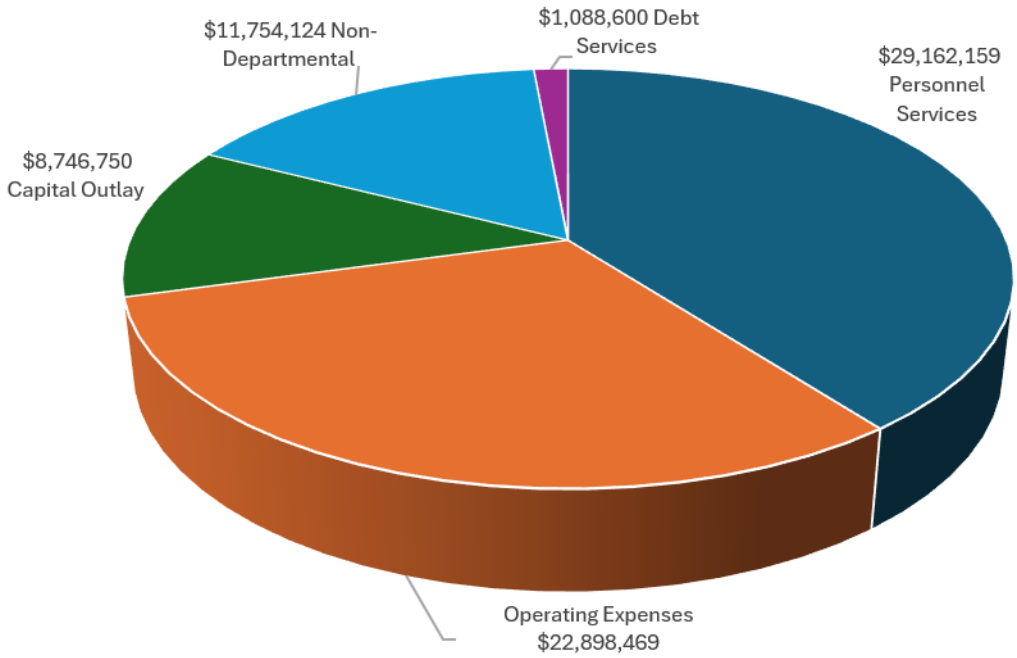
Table 22:

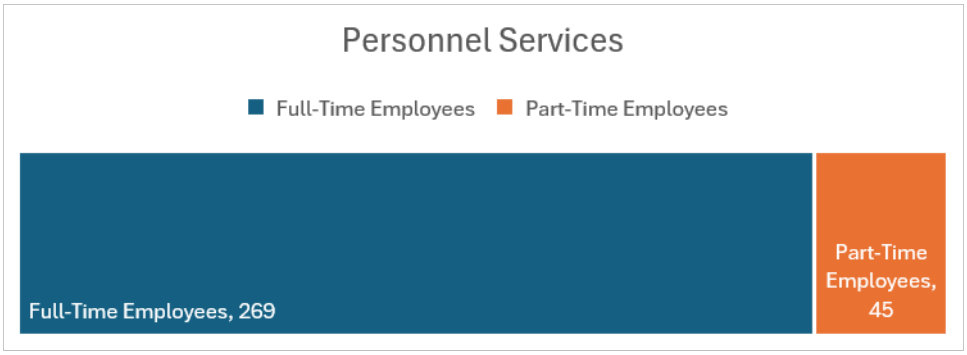
Funds Summary by Spending Component FY 2026/27

Fund	Fund Name	Personnel Services	Operating Expenditures	Capital Outlay	Debt Services	Grants, Insurance and Other Projects, Contingencie	Total Fund Expenditures
001	General Fund	$ 20,990,642	$ 5,334,431	$ 718,350	$ -	$ 4,375,482	$ 31,418,905
006	Library Contribution Fund	-	-	5,000	-	-	5,000
010	Sales Tax Capital Project Fund	-	-	2,520,000	-	-	2,520,000
011	Law Enforcement Education Fund	-	40,000	-	-	-	40,000
012	Police Forfeiture Fund	-	-	-	-	-	-
013	Street Improvement Fund	1,434,648	1,037,595	300,000	-	-	2,772,243
014	Community Redevelopment Fund	-	309,400	880,000	198,500	656,142	2,044,042
018	General Government Grants	-	360,000	-	-	-	360,000
020	Building Services Fund	647,406	473,700	350,000	-	115,000	1,586,106
040	Water & Sewer Revenue Fund	5,696,495	4,526,209	1,994,400	-	6,207,800	18,424,904
041	Reclaimed Water Project Fund	-	-	-	-	-	-
042	Water & Sewer R&R Fund	-	7,075,000	-	556,000	-	7,631,000
049	Stormwater Utility Revenue Fund	392,968	218,134	365,000	-	386,500	1,362,602
059	Fire Prevention Capital Expansion Fund	-	322,500	-	-	-	322,500
060	Greenwood Cemetery Trust Fund	-	-	-	-	11,000	11,000
061	Police Pension Fund	-	1,900,000	-	-	1,100	1,901,100
062	Fire Pension Fund	-	1,250,000	-	-	1,100	1,251,100
063	Parks & Recreation Capital Expansion Fund	-	-	630,000	-	-	630,000
064	Law Enforcement Capital Expansion Fund	-	22,500	500,000	-	-	522,500
065	Water Impact Fee Fund	-	-	170,000	-	-	170,000
066	Sewer Impact Fee Fund	-		-	334,100	-	334,100
068	Economic Development Trust Fund	-	-	-	-	-	-
069	Library Capital Expansion Trust Fund	-	29,000	314,000	-	-	343,000
							-
	Total Expenditures	$ 29,162,159	$ 22,898,469	$ 8,746,750	$ 1,088,600	$ 11,754,124	$ 73,650,102

Figure 23:

Proposed Budget Funds FY 2026/27: Expenditures by Spending Component
Total Expenditures - $73,650,102



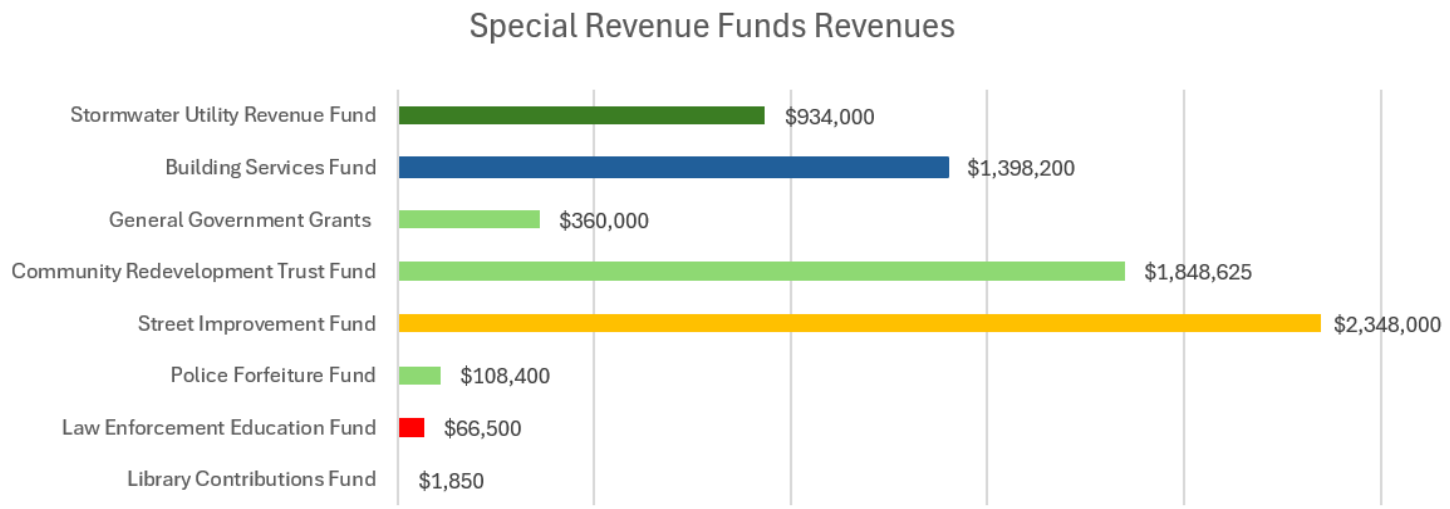


Total Employees: 329

Figure 24:

Proposed Budget Special Revenue Funds FY 2026/27: Revenues vs. Expenditures

Total Revenues - $7,065,575



Total Expenditures - $8,169,993

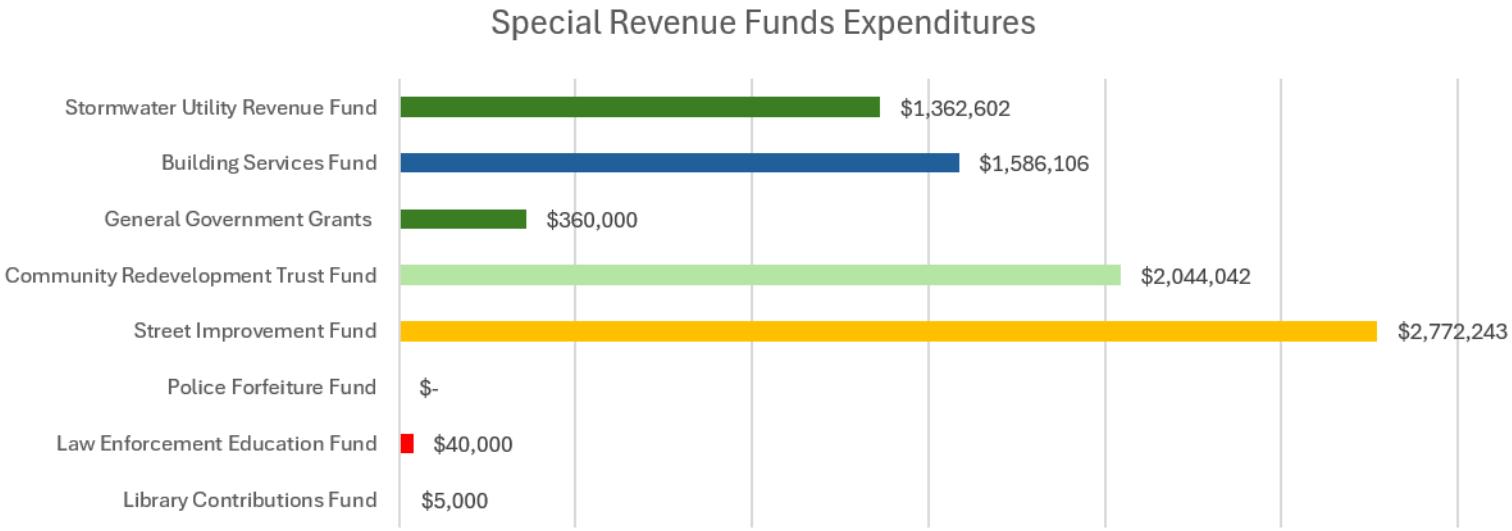
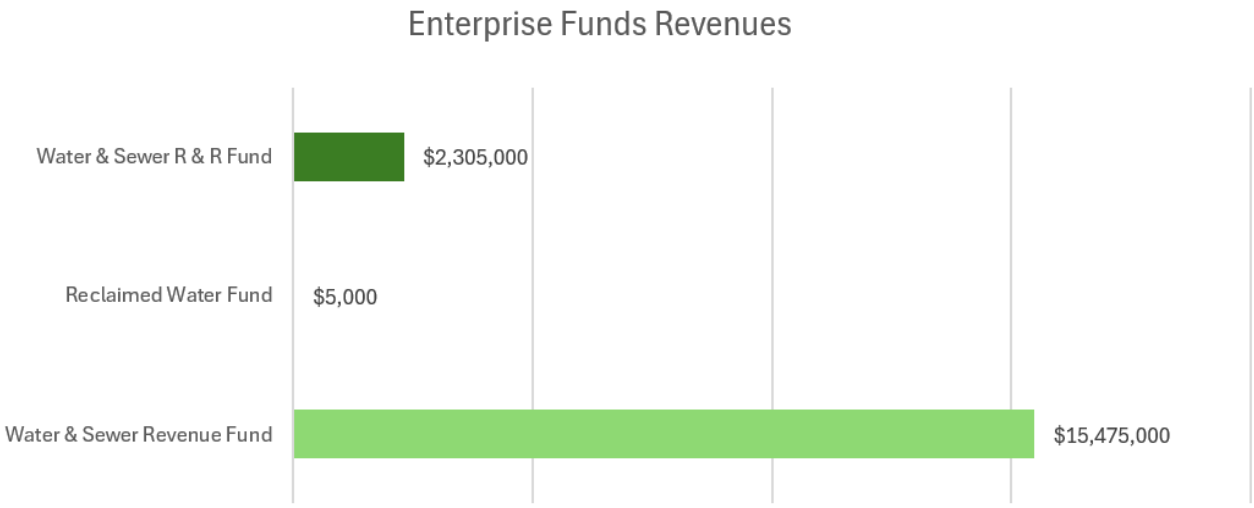


Figure 25:

Proposed Budget Enterprise Funds FY 2026/27: Revenue vs. Expenditures

Total Revenues - $17,785,000



Total Expenditures - $26,055,904

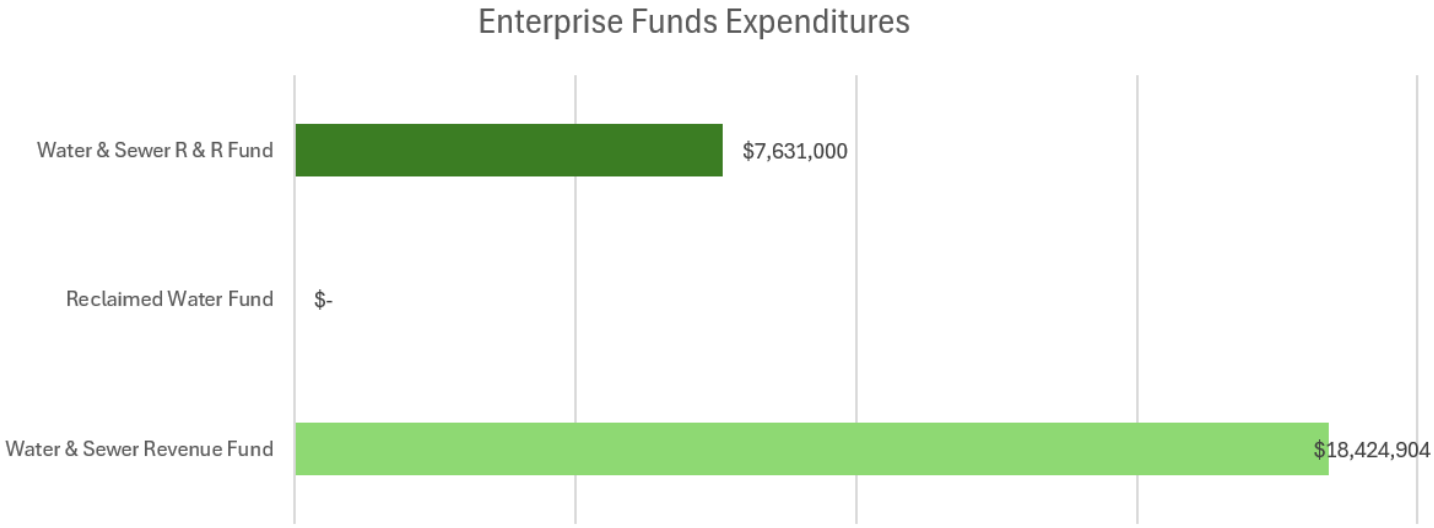
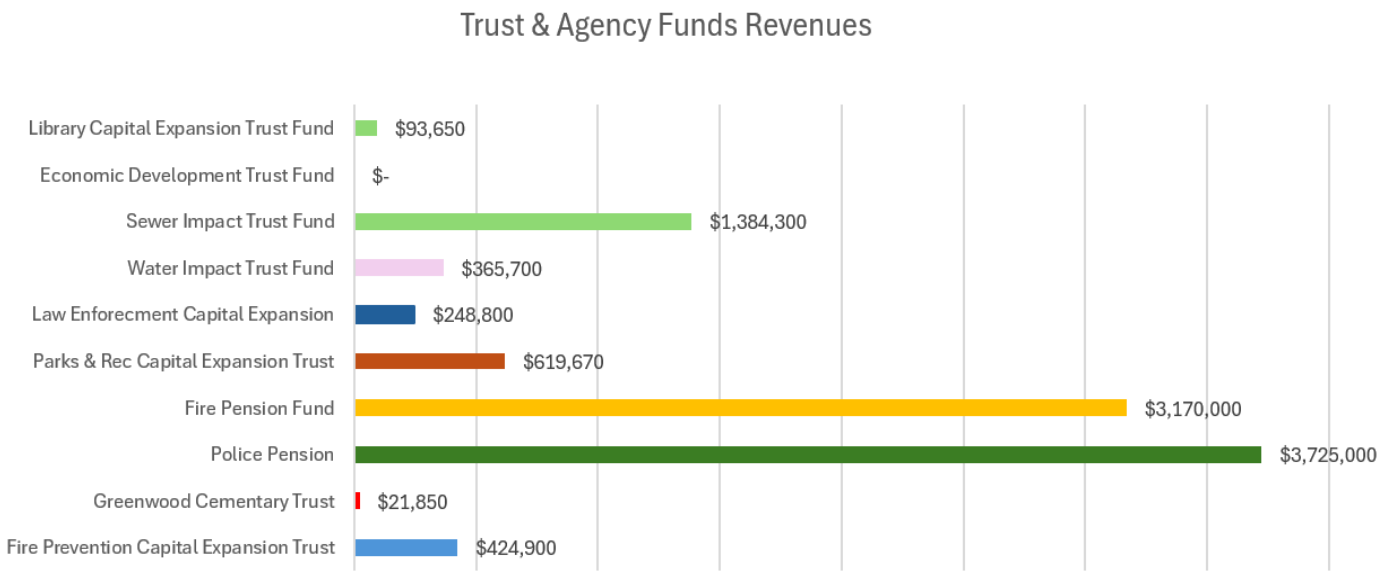


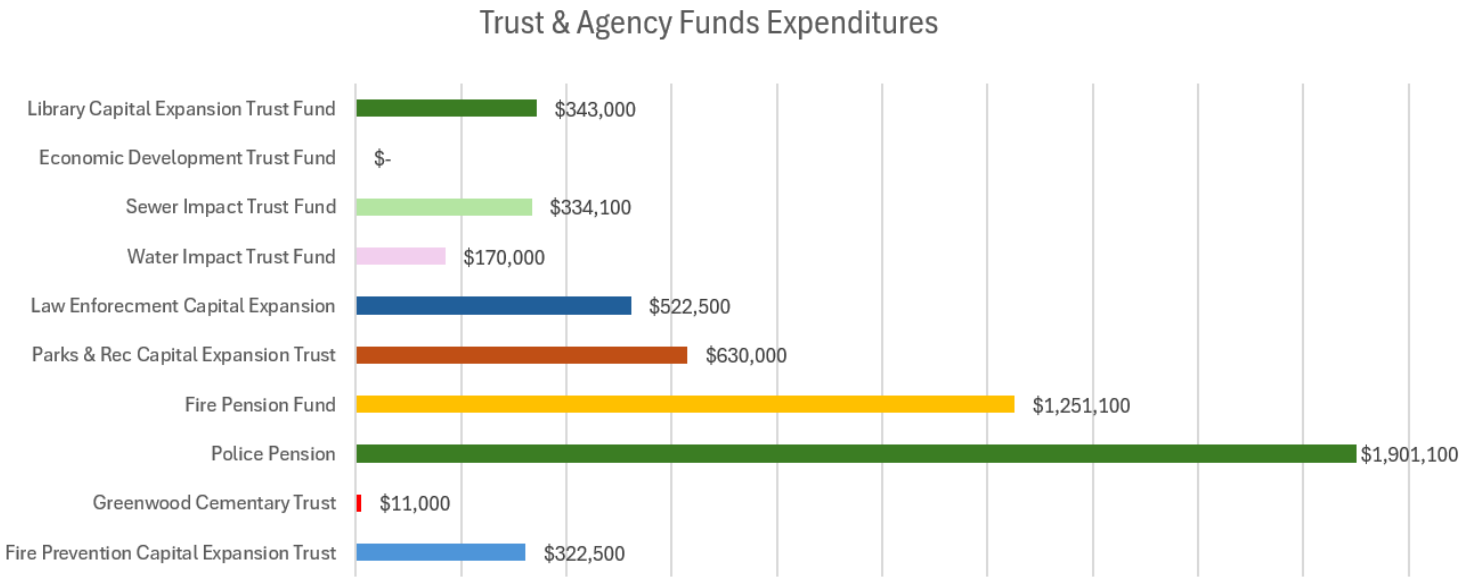
Figure 26:

Proposed Budget Trust & Agency Funds FY 2026/27: Revenue vs. Expenditures

Total Revenues - $10,053,870



Total Expenditures - $5,485,300



City Funds and Affiliated Departments
Fiscal Year 2026/27

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

GRANTS FUND – 018 -Special Revenue

Non-Departmental – 581

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

GRANT FUND – UTILITIES – 048 – Enterprise

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

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

Capital Projects/Equipment – Fire – 522

GREENWOOD CEMETERY TRUST FUND – 060 – Trust & Agency

Public Works – 517

POLICE PENSION FUND – 061 – Trust & Agency

Police & Finance – 513|521

FIRE PENSION FUND – 062 – Trust & Agency

Fire & Finance – 513|522

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

Capital Projects/Equipment – Parks & Recreation – 572

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

Capital Projects/Equipment – Police – 521

WATER IMPACT TRUST FUND – 065 – Trust & Agency

Capital Projects/Equipment – Water – 533

SEWER IMPACT TRUST FUND – 066 – Trust & Agency

Capital Projects/Equipment – Wastewater – 535

ECONOMIC DEVELOPMENT TRUST FUND – 068 – Trust & Agency

City Manager – 512|552

LIBRARY CAPACITY EXPANSION TRUST FUND – 069 – Trust & Agency

Library – 572

Figure 27:

Organizational Chart

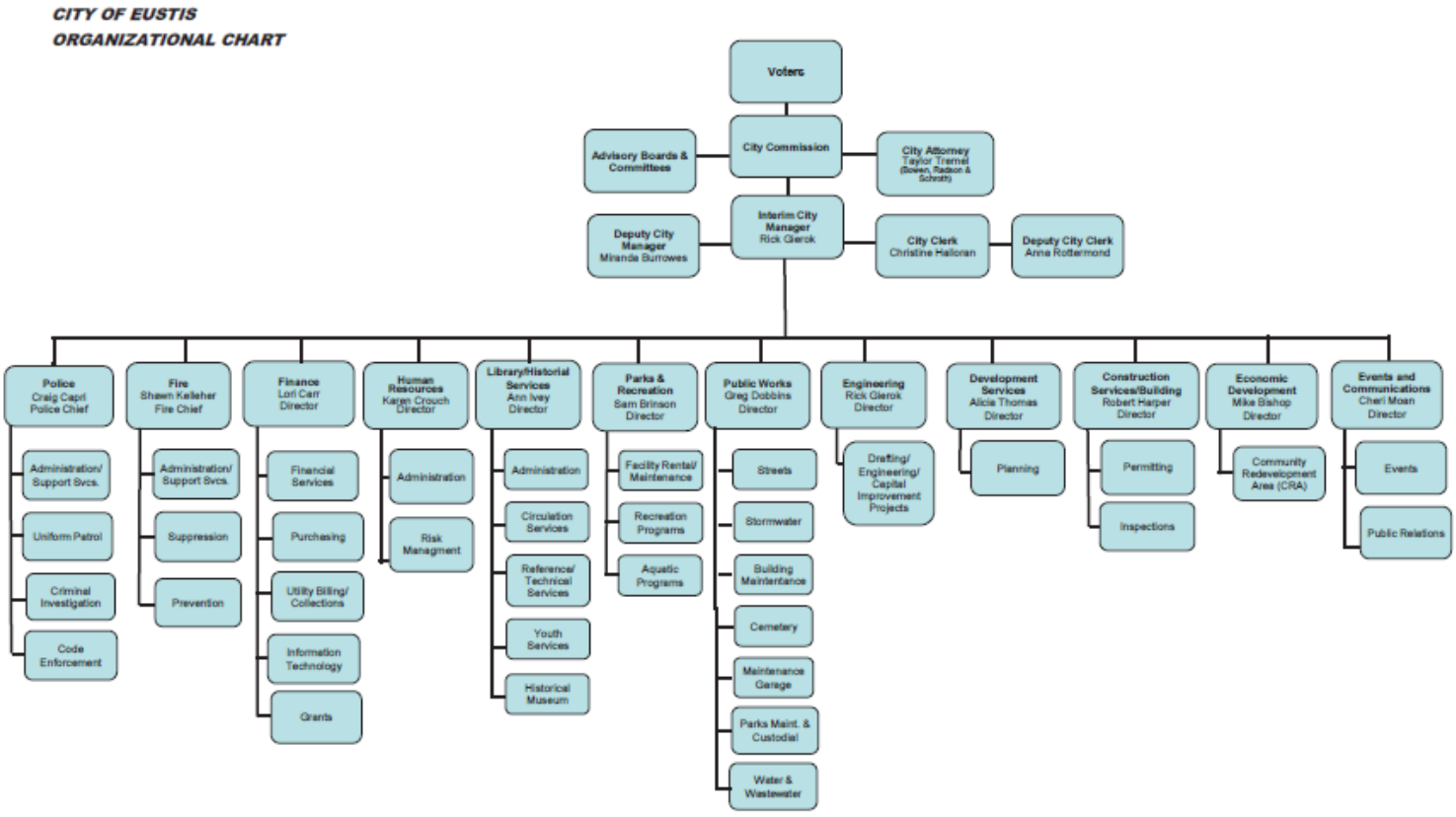
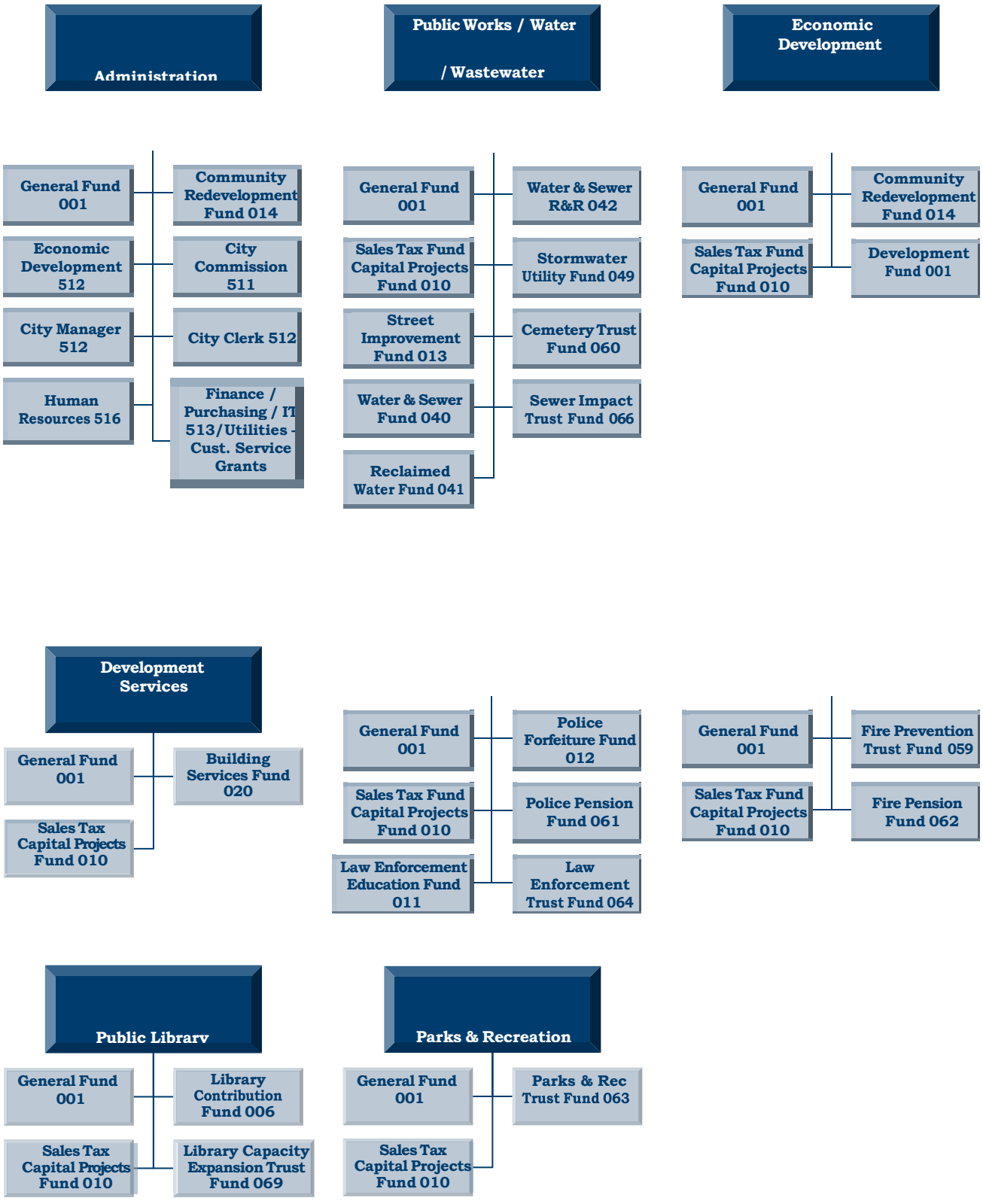


Figure 28:

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 record's 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, grant writing, 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 improve 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 response 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 are 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





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Fund Type	General Fund	Profile
General Fund | Governmental	Summary	Major Fund

DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
BEGINNING FUND BALANCE	**18,012,499**	**20,183,255**	**19,172,047**	**20,681,899**	**17,769,915**	**-14.08%**
TOTAL REVENUE	24,820,487	26,450,352	28,187,526	28,187,526	30,196,882	7.13%
TOTAL REVENUE & BALANCES	42,832,986	46,633,607	47,359,573	48,869,425	47,966,796	-1.85%
TOTAL EXPENDITURES	22,649,731	25,951,709	29,500,107	31,099,510	31,418,905	1.03%
NET REVENUE (LOSS -/GAIN+)	2,170,756	498,643	-1,312,580	-2,911,984	-1,222,024	-58.03%
OPERATING RESERVES	4,677,160	5,584,865	6,399,051	7,273,999	7,668,372	5.42%
AVAILABLE BALANCES	15,506,095	15,097,033	11,460,415	10,495,916	8,879,519	-15.40%
TOTAL ENDING FUND BALANCE	**20,183,255**	**20,681,899**	**17,859,467**	**17,769,915**	**16,547,891**	**-6.88%**

Fund Type	General Fund	Profile

General Fund | Governmental — Revenue — Major Fund

Account	DESCRIPTION		Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
311	**PROPERTY TAXES**							
311-01-00	GENERAL PROPERTY TAXES		10,680,930	11,938,921	12,896,877	12,896,877	13,736,211	6.51%
311-02-00	DELINQUENT TAXES		297,118	375,300	275,000	275,000	300,000	9.09%
		Subtotal	**10,978,047**	**12,314,220**	**13,171,877**	**13,171,877**	**14,036,211**	**6.56%**
313	**FRANCHISE FEES**							
313-10-00	DUKE ENERGY		1,692,189	1,877,730	1,800,000	1,800,000	1,900,000	5.56%
313-11-00	SUMTER ELECTRIC		40,540	69,763	42,000	42,000	60,000	42.86%
313-40-00	TECO PEOPLES GAS		60,318	81,453	65,000	65,000	75,000	15.38%
313-70-00	WASTE MANAGEMENT		111,650	120,858	115,000	115,000	130,000	13.04%
313-70-01	WASTE MANAGEMENT COMM.		171,308	197,318	185,200	185,200	200,000	7.99%
		Subtotal	**2,076,004**	**2,347,121**	**2,207,200**	**2,207,200**	**2,365,000**	**7.15%**
314-315	**UTILITY TAXES**							
314-10-00	DUKE ENERGY		2,135,679	2,452,774	2,200,000	2,200,000	2,500,000	13.64%
314-11-00	SUMTER ELECTRIC		50,130	44,916	55,000	55,000	50,000	-9.09%
314-30-00	CITY WATER		436,302	437,147	440,000	440,000	439,000	-0.23%
314-40-00	TECO PEOPLES GAS		60,655	57,240	60,000	60,000	59,000	-1.67%
314-44-00	OTHER UTILITY TAXES		28,919	18,950	43,000	43,000	43,000	0.00%
315-10-00	TELECOM. SHARED		630,586	650,947	656,000	656,000	660,000	0.61%
		Subtotal	**3,342,270**	**3,661,974**	**3,454,000**	**3,454,000**	**3,751,000**	**8.60%**
316-329	**LICENSES & PERMITS**							
321-10-00	LICENSE CHARGES		80,722	28,734	50,000	50,000	35,000	-30.00%
321-20-00	PENALTY		202	14	1,000	1,000	500	-50.00%
321-30-00	BTR/APPLICATION FEES		1,070	720	1,500	1,500	1,500	0.00%
322-00-00	BUILDING & RELATED PERMITS		2,932	-	3,000	3,000	-	-100.00%
322-10-00	BUILDING		-	1,292	-	-	-	0.00%
329-60-00	FIRE REVENUE FEE		1,840	12,688	2,000	2,000	25,000	1150.00%
		Subtotal	**86,766**	**43,447**	**57,500**	**57,500**	**62,000**	**7.83%**
331-339	**INTERGOVERNMENTAL**							
331-20-01	BYRNE JAGD-75025 GAS MASK		4,060	-	6,000	6,000	-	-100.00%
331-20-02	BYRNE JAGD-R7078 GAS MASK		7,150	-	-	-	-	0.00%
331-20-06	OPERATION SLOW DOWN		5,431	(10)	-	-	-	0.00%
334-20-06	AR-15 REBUILD 8c090		3,947	-	-	-	-	0.00%
334-20-30	PEDISTRIAN & BICYCLE SAFE		1,603	4,111	-	-	-	0.00%
334-40-00	FEMA HURR IRMA FY16 & 17		36,257	-	-	-	-	0.00%
334-50-00	STATE GRANT-HURRICANE IAN		65,891	-	-	-	-	0.00%
334-60-01	FEMA HURRICANE HELENE		-	17,710	-	-	-	0.00%
335-10-12	STATE REVENUE SHARE		1,009,548	1,027,752	1,255,984	1,255,984	1,244,018	-0.95%
335-10-14	MOBILE HOME LICENSE		11,840	13,157	12,000	12,000	12,000	0.00%
335-10-15	ALCOHOL BEVERAGE LICENSE		18,739	22,886	20,000	20,000	25,000	25.00%
335-10-18	0.5 CENT SALES TAX		1,719,870	1,699,886	1,645,514	1,645,514	1,587,136	-3.55%
335-20-10	FIREFIGHTER SUPP. COM.		9,235	5,895	9,500	9,500	9,500	0.00%
337-50-00	INCUBATOR		-	-	-	-	75,000	100.00%
338-70-00	COUNTY LIBRARY FUNDING		121,695	120,834	122,000	122,000	122,000	0.00%
338-70-01	COUNTY LIBRARY INTERNET		8,100	8,100	13,700	13,700	15,000	9.49%
339-21-00	HOUSING AUTHORITY		-	(20,006)	-	-	20,000	100.00%
		Subtotal	**3,023,367**	**2,900,316**	**3,084,698**	**3,084,698**	**3,109,654**	0.81%
341-347	**CHARGES FOR SERVICES**							
341-90-04	LIEN SEARCH		30,118	28,688	30,000	30,000	30,000	0.00%
341-90-11	DEVELOPMENT SERVICES PLAN		36,611	54,382	45,000	45,000	40,000	-11.11%
341-90-43	GARBAGE BILLING		53,753	53,413	55,000	55,000	55,000	0.00%
342-10-00	SERVICE CHARGES		4,115	3,349	4,500	4,500	4,500	0.00%
342-10-01	FALSE ALARMS		5,265	-	-	-	-	0.00%
342-10-03	RESOURCE OFFICERS		301,143	311,614	569,784	569,784	659,888	15.81%
342-20-21	LAKE COUNTY EMS		150,535	168,033	175,000	175,000	175,000	0.00%
342-20-22	HYDRANT MAIN		5,167	-	-	-	-	0.00%
342-20-40	FIRE INSPECTION		41,134	42,123	50,000	50,000	50,000	0.00%
343-80-10	CEMETERY OPEN AND CLOSE		14,350	22,230	16,000	16,000	16,000	0.00%
343-80-20	PERPETUAL CARE		-	300	-	-	2,500	100.00%
344-00-00	UMATILLA STREET SERVICE		500	1,500	-	-	-	0.00%
347-10-01	LIBRARY USER FEES		150	7,510	200	200	200	0.00%
347-10-02	PASSPORT FEES		6,610	3,898	10,000	10,000	6,000	-40.00%
347-10-21	LIBRARY BOOK SALES		3,431	2,772	4,000	4,000	4,000	0.00%

Fund Type	General Fund	Profile

General Fund | Governmental — Revenue — Major Fund

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
347-20-01	ANNUAL SPORTS ACTIVITIES	163,594	160,700	150,000	150,000	165,000	10.00%
347-20-02	SWIMMING POOL RECEIPTS	5,686	3,895	10,000	10,000	6,000	-40.00%
347-20-03	ONLINE PROGRAMS	-	-	-	-	-	0.00%
347-50-03	LAKEVIEW ROOM	4,227	1,870	3,000	3,000	3,000	0.00%
347-50-04	SENIOR SERVICES	3,430	(115)	-	-	-	0.00%
347-50-05	COMMUNITY SERVICES	86,358	74,608	80,000	80,000	80,000	0.00%
347-50-07	GARDEN ROOM	7,347	8,220	6,000	6,000	7,500	25.00%
347-50-08	FERRAN PARK	1,973	820	2,000	2,000	1,000	-50.00%
347-50-09	WOMAN'S CLUB	34,689	22,751	30,000	30,000	32,000	6.67%
347-50-10	FIELD RENTALS	1,382	3,027	1,500	1,500	1,500	0.00%
	Subtotal	**961,568**	**975,587**	**1,241,984**	**1,241,984**	**1,339,088**	**7.82%**
351-359	**FINES & FORFEITURES**						
351-10-00	POLICE FINES	70	-	-	-	-	0.00%
351-10-01	SCHOOL SPEED ZONE FINES	24,675	12,328	-	-	360,000	100.00%
352-10-00	LIBRARY LATE BOOK FINES	7,606	-	7,000	7,000	7,000	0.00%
354-10-00	LOCAL ORDINANCE	377,935	207,555	275,000	275,000	200,000	-27.27%
359-10-00	FORFEITURES	2,225	5,525	3,000	3,000	6,000	100.00%
359-11-00	POLICE FORFEITURES	3,588	10,394	-	-	-	0.00%
	Subtotal	**416,099**	**235,802**	**285,000**	**285,000**	**573,000**	**101.05%**
361-369							
388 & 399	**MISCELLANEOUS**						
361-10-00	INTEREST	946,804	875,802	950,000	950,000	900,000	-5.26%
361-30-00	NET INC (DEC)	(2,862)	(4,885)	-	-	-	0.00%
362-00-01	LEASE INCOME	25,859	9,448	-	-	-	0.00%
362-05-00	MARIES PIZZARIA	-	-	-	-	18,000	100.00%
362-10-00	AT&T CINGULAR LEASE	51,698	54,283	52,500	52,500	52,500	0.00%
362-20-00	VERIZON LEASE	44,595	46,379	47,000	47,000	47,000	0.00%
362-30-00	WIN1 MINISTRIES LEASE	32,900	39,517	48,000	48,000	48,000	0.00%
362-40-00	LAKE COMMUNITY ACTION AGENCY	-	-	-	-	30,000	100.00%
362-50-00	LAKE EUSTIS CHAMBER	-	-	-	-	7,000	100.00%
362-70-00	LEASE CHARGE POINT	-	4,222	-	-	500	100.00%
364-10-00	CEMETERY LOT	32,200	45,280	40,000	40,000	40,000	0.00%
364-30-00	SALE OF FIXED ASSETS	3,000	29,023	5,000	5,000	5,000	0.00%
366-10-00	DONATIONS	500	-	500	500	-	-100.00%
366-20-00	COUNTY AID	-	-	-	-	127,500	100.00%
369-20-00	INSURANCE CLAIMS	-	-	5,000	5,000	5,000	0.00%
369-30-00	OTHER MISCELLANEOUS	196,467	172,809	100,000	100,000	75,000	-25.00%
369-30-02	STREET PARTY	81,218	162,953	100,000	100,000	120,000	20.00%
369-30-03	AMAZING RACE	5,835	12,095	20,000	20,000	35,000	75.00%
369-30-05	AMERICA IN BLOOM	-	15,000	-	-	-	0.00%
369-30-20	REIMB. BUILDING SERVICES	94,166	-	100,000	100,000	100,000	0.00%
369-40-00	EV CHARGE STATION FEES	392	-	-	-	-	0.00%
369-41-00	PURCHASING CARDS	17,687	18,253	20,000	20,000	25,000	25.00%
369-45-00	TRYON CLEAR VIEW GROUP	-	-	-	-	-	0.00%
369-90-00	CANCEL PRIOR YEAR EXPEND.	6,670	93	2,500	2,500	1,000	-60.00%
399-99-99	POLICE SECURITY DETAIL	66,097	60,246	57,000	57,000	50,000	-12.28%
	Subtotal	**1,603,225**	**1,540,518**	**1,547,500**	**1,547,500**	**1,686,500**	**8.98%**
381	**FUND TRANSFERS**						
381-14-00	TRANSFER FROM CRA	-	-	275,814	275,814	334,729	21.36%
381-20-00	TRANSFER FROM BLDG. FUND	-	115,056	174,753	174,753	115,000	-34.19%
381-40-00	TRANSFER FROM W&S	2,300,000	2,300,000	2,600,000	2,600,000	2,730,000	5.00%
381-49-00	TRANSFER FROM STORMWATER	-	-	74,000	74,000	81,500	10.14%
381-59-00	TRANSFER FROM FIRE IMPACT	1,048	800	-	-	-	0.00%
381-60-00	TRANSFER FROM GREENW. CEMET.	4,950	544	11,000	11,000	11,000	0.00%
381-61-00	TRANSFER FROM POLICE FUND	-	-	1,100	1,100	1,100	0.00%
381-62-00	TRANSFER FROM FIRE FUND	-	-	1,100	1,100	1,100	0.00%
381-63-00	TRANSFER FROM P&R	2,487	2,500	-	-	-	0.00%
381-64-00	TRANSFER FROM LAW ENFORCM.	985	465	-	-	-	0.00%
381-65-00	TRANSFER FROM WATER IMPACT	6,449	3,000	-	-	-	0.00%
381-66-00	TRANSFER FROM SEWER IMPACT	16,006	8,000	-	-	-	0.00%
381-69-00	TRANSFER FROM LIBRARY IMPACT	1,216	1,000	-	-	-	0.00%
	Subtotal	**2,333,141**	**2,431,365**	**3,137,767**	**3,137,767**	**3,274,429**	**4.36%**
	TOTAL REVENUE	**24,820,487**	**26,450,352**	**28,187,526**	**28,187,526**	**30,196,882**	**7.13%**

Fund Type	General Fund	Profile

General Fund | Governmental — Expenditures — Major Fund

Department	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
	GENERAL GOVERNMENT						
511	CITY COMMISSION	76,535	115,668	185,067	186,379	299,301	60.59%
512	CITY MANAGER	2,174,345	2,262,269	2,658,784	2,788,544	2,529,275	-9.30%
513	FINANCE	1,395,656	1,844,082	2,152,751	2,160,555	2,179,615	0.88%
514	LEGAL	277,269	335,134	292,000	292,000	292,000	0.00%
515	DEVELOPMENT SERVICES	559,661	512,208	562,862	652,862	710,867	8.88%
516	HUMAN RESOURCES	421,620	403,025	544,151	544,151	571,688	5.06%
	TOTAL GENERAL GOVERNMENT	**4,905,086**	**5,472,385**	**6,395,616**	**6,624,492**	**6,582,745**	**-0.63%**
	PUBLIC SAFETY						
521	POLICE	7,274,397	7,881,283	9,008,265	9,032,145	9,567,285	5.92%
522	FIRE	3,985,518	4,418,842	4,979,688	5,031,188	5,505,457	9.43%
	TOTAL PUBLIC SAFETY	**11,259,915**	**12,300,126**	**13,987,953**	**14,063,333**	**15,072,742**	**7.18%**
	PHYSICAL ENVIRONMENT						
517/541	PUBLIC WORKS	1,522,444	1,844,782	2,111,391	2,186,891	1,994,214	-8.81%
	TOTAL PHYSICAL WORKS	**1,522,444**	**1,844,782**	**2,111,391**	**2,186,891**	**1,994,214**	**-8.81%**
	CULTURE & RECREATION						
571	LIBRARY	935,410	1,067,408	1,176,358	1,176,358	1,313,069	11.62%
572	PARKS & RECREATION	1,164,187	2,091,422	1,930,873	2,048,440	2,264,454	10.55%
	TOTAL CULTURE & RECREATION	**2,099,597**	**3,158,831**	**3,107,231**	**3,224,799**	**3,577,523**	**10.94%**
	NON-DEPARTMENTAL						
8100-581	FUND TRANSFERS	1,685,939	1,748,771	1,823,755	1,823,755	2,007,682	10.09%
8400-581	CONTINGENCIES	172,953	69,480	362,000	1,027,747	280,000	-72.76%
8500-581	INSURANCE	905,135	981,398	932,161	942,161	1,008,000	6.99%
8600-581	PROJECTS	(78,453)	87,124	750,000	1,168,073	896,000	-23.29%
8800-581	DEBT SERVICE	148,541	238,544	-	-	-	0.00%
8900-581	ORGANIZATIONAL GRANTS	28,574	50,268	30,000	38,260	-	-100.00%
	TOTAL NON-DEPARTMENTAL	**2,862,689**	**3,175,586**	**3,897,916**	**4,999,996**	**4,191,682**	**-16.17%**
	TOTAL EXPENDITURES	**22,649,731**	**25,951,709**	**29,500,107**	**31,099,510**	**31,418,905**	**1.03%**

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	Legislative
	511	Programs | Capital | Positions

Program	Title		Budget by Program	FTE Positions	PTE Positions
1100	Legislative	$	299,301	0	5
	Department Total	$	299,301		

Summary by Category	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
Personnel Services	44,815	72,746	81,067	81,067	92,701	14.35%
Operating Expenses	31,720	36,023	51,500	55,712	52,800	-5.23%
Subtotal	76,535	108,768	132,567	136,779	145,501	6.38%
Capital Outlay	-	-	30,000	30,000	-	0.00%
Non-Operating Expenditure	-	6,900	22,500	19,600	153,800	684.69%
Department Total	76,535	115,668	185,067	186,379	299,301	60.59%

Authorized Personnel PTE	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	Included Vacancy FY 26-27
Mayor/Commissioner	1	1	1	1	1	-
Vice Mayor	1	1	1	1	1	-
City Commissioner	3	3	3	3	3	-
Total	5	5	5	5	5	-

FUND: GENERAL FUND - 001

Function	Department	Program
General Government	City Commission 511	Legislative 1100

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
511-10-12	Executive Salaries	41,738	46,357	48,331	48,331	57,847
511-10-16	Christmas Bonus	-	-	-	-	500
511-10-21	FICA Taxes	3,078	3,451	3,697	3,697	4,425
511-10-23	Life & Health Insurance	-	22,938	29,039	29,039	29,928
	Subtotal	44,815	72,746	81,067	81,067	92,701
	OPERATING					
511-30-40	Travel & Per Diem	22,880	27,849	38,800	38,800	37,300
511-30-42	Transp/Postage	2	1	-	-	-
511-30-47	Printing & Binding	236	-	600	600	300
511-30-48	Promotional Activities	6,897	3,296	3,650	7,862	5,000
511-30-49	Other Current Charges	155	365	850	850	850
511-30-51	Office Supplies	139	120	150	150	150
511-30-52	Operating Supplies	-	3,015	1,500	1,500	1,500
511-30-54	Books, Pub, Subscriptions	1,412	1,376	5,950	5,950	7,700
	Subtotal	31,720	36,023	51,500	55,712	52,800
	CAPITAL OUTLAY					
512-60-64	Machinery & Equipment	-	-	30,000	30,000	-
	Subtotal	-	-	30,000	30,000	-
	Non-Operating Expenditures					
511-82-10	Other Grants & Aid/Private Org.	-	6,900	22,500	19,600	153,800
	Subtotal	-	6,900	22,500	19,600	153,800
	PROGRAM TOTAL	**76,535**	**115,668**	**185,067**	**186,379**	**299,301**



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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	$ 655,099	3	0
1210	City Clerk	298,591	2	0
1220	Economic Development	326,390	2	0
1240	Events/Communications	1,249,194	5	2
1250	Historical Museum	0	0	0
	Department Total	$ 2,529,275	12	2

Summary by Category	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
Personnel Services	1,178,270	1,341,391	1,527,209	1,490,709	1,362,001	-8.63%
Operating Expenses	794,243	888,630	1,127,575	1,290,835	1,137,274	-11.90%
Subtotal	1,972,513	2,230,021	2,654,784	2,781,544	2,499,275	-10.15%
Capital Outlay	201,832	25,248	-	-	-	0.00%
Non-Operating Expenditure	-	7,000	4,000	7,000	30,000	100.00%
Department Total	2,174,345	2,262,269	2,658,784	2,788,544	2,529,275	-9.30%

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

Authorized Personnel FTE	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	Included Vacancy FY 26-27
City Manager	1	1	1	1	1	-
Deputy City Manager	-	-	1	1	1	-
Executive Administrative Assistant	1	1	1	1	1	-
City Clerk	1	1	1	1	1	-
Deputy City Clerk	-	-	-	1	1	-
Public Relations Specialist	1	-	1	1	1	-
Economic Development Director	1	1	1	1	1	-
Grant Writer	1	1	1	-	-	-
Events & Communications Director	1	1	1	1	1	-
Events Vendor& Commun. Relations Coord.	-	-	-	1	-	-
Events Assistant	2	1	2	1	1	1
Events Assistant II	-	2	1	1	1	-
Communication Specialist	-	1	1	1	1	-
Communication Manager	-	1	-	-	-	-
CRA Coordinator	-	-	-	1	1	1
Total	9	11	12	13	12	2

Authorized Personnel PTE	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	Included Vacancy FY 26-27
Deputy City Clerk	1	1	1	1	-	-
Events Assistant	1	1	2	1	1	-
Georgefest Staff	-	-	-	-	1	-
Total	2	2	3	2	2	-

FUND: GENERAL FUND - 001

Function	Department	Program
General Government	City Manager	Administration
	512	1200

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
512-10-12	Regular Salaries & Wages	245,400	387,953	396,234	367,234	449,271
512-10-14	Overtime	-	-	500	500	500
512-10-16	Christmas Bonus	200	300	300	300	300
512-10-21	FICA Taxes	17,445	28,150	30,373	30,373	34,430
512-10-23	Life & Health Insurance	25,396	41,288	43,559	43,559	44,892
512-10-24	General Employee Retirement	15,089	23,096	23,804	23,804	26,986
	Subtotal	303,531	480,787	494,769	465,769	556,379
	OPERATING					
512-30-31	Professional Service	68,187	50,000	60,000	129,320	60,000
512-30-34	Other Contractual Services	1,726	7,235	2,000	46,700	-
512-30-40	Travel & Per Diem	13,609	13,133	23,340	23,340	23,340
512-30-41	Communication Services	1,074	1,351	2,000	2,000	1,000
512-30-42	Transportation & Postage	1	4	100	100	-
512-30-46	Repair & Maintenance	1,547	2,156	2,500	3,100	1,500
512-30-47	Printing & Binding	103	-	100	100	100
512-30-48	Promotional Activities	2,650	1,539	3,100	3,100	1,800
512-30-51	Office Supplies	2,344	2,025	3,200	3,200	-
512-30-52	Operating Supplies	1,122	6,460	1,000	3,400	5,000
512-30-54	Books, Pub, Subscriptions	1,216	2,270	3,480	3,480	3,480
512-30-56	Vehicle Repair & Maintenance	-	-	-	-	2,500
	Subtotal	93,580	86,173	100,820	217,840	98,720
	CAPITAL OUTLAY					
		162,553	-	-	-	-
	Subtotal	162,553	-	-	-	-
	PROGRAM TOTAL	**559,663**	**566,960**	**595,589**	**683,609**	**655,099**

FUND: GENERAL FUND - 001

Function	Department	Program
General Government	City Manager 512	City Clerk 1210

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
512-10-12	Regular Salaries & Wages	88,909	99,120	163,948	146,718	172,519
512-10-13	Other Salary & Wages	36,349	35,804	6,000	16,000	-
512-10-14	Overtime	171	-	500	500	500
512-10-16	Christmas Bonus	200	200	300	300	200
512-10-21	FICA Taxes	9,584	10,143	1,306	13,006	13,259
512-10-23	Life & Health Insurance	12,190	13,763	29,039	25,130	29,928
512-10-24	General Employee Retirement	5,425	5,947	9,867	9,307	10,381
	Subtotal	152,828	164,977	210,961	210,961	226,787
	OPERATING					
512-30-34	Other Contractual Services	19,383	47,431	57,155	57,155	61,417
512-30-40	Travel & Per Diem	2,049	3,100	-	3,200	2,807
512-30-42	Transportation & Postage	67	115	200	200	200
512-30-46	Repair & Maintenance	-	208	400	400	400
512-30-47	Printing & Binding	-	-	100	100	-
512-30-49	Other Current Charges	20,274	17,923	21,000	21,000	4,500
512-30-51	Office Supplies	168	15	800	800	1,010
512-30-52	Operating Supplies	470	650	-	-	-
512-30-54	Books, Pub, Subscriptions	285	461	600	600	620
512-30-55	Employee Study Expense	1,500	-	5,750	2,550	850
	Subtotal	44,196	69,902	86,005	86,005	71,804
	PROGRAM TOTAL	**197,024**	**234,879**	**296,966**	**296,966**	**298,591**

FUND: GENERAL FUND - 001

Function	Department	Program
General Government	City Manager 512	Economic Development 1220

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
512-10-12	Regular Salaries & Wages	310,552	183,091	195,777	195,777	65,600
512-10-14	Overtime	9,205	9,684	-	-	-
512-10-16	Christmas Bonus	500	300	200	200	50
512-10-21	FICA Taxes	24,119	14,664	14,992	14,992	5,022
512-10-23	Life & Health Insurance	57,902	34,406	29,039	29,039	7,482
512-10-24	General Employee Retirement	44,151	35,273	11,747	11,747	3,936
	Subtotal	446,429	277,418	251,755	251,755	82,090
	OPERATING					
512-30-31	Professional Service	8,327	(7,996)	25,000	25,000	25,000
512-30-34	Other Contractual Services	-	19,680	-	-	175,000
512-30-40	Travel & Per Diem	1,358	3,179	1,500	1,500	500
512-30-41	Communication Services	2,610	1,880	750	750	600
512-30-42	Transportation & Postage	11	1	400	400	-
512-30-44	Rental & Leases	1,800	-	-	-	-
512-30-47	Printing & Binding	55	-	2,000	2,000	1,000
512-30-48	Promotional Activities	14,572	2,642	5,000	5,000	5,000
512-30-51	Office Supplies	1,476	911	1,500	1,500	1,500
512-30-52	Operating Supplies	2,781	1,068	1,000	1,000	1,000
512-30-54	Books, Pub, Subscriptions	1,541	-	200	200	4,700
512-30-55	Employee Study Expense	-	-	-	-	-
	Subtotal	34,530	21,365	37,350	37,350	214,300
	CAPITAL OUTLAY					
512-60-64	Machinery & Equipment	-	-	-	-	-
	Subtotal	-	-	-	-	-
	NON-OPERATING EXPENDITURES					
512-95-01	Marketing/Promotions/Advert.	-	-	-	-	-
512-95-03	Economic Develop. Initiative	-	7,000	-	3,000	30,000
512-95-09	Community Relations	-	-	-	-	-
	Subtotal	-	7,000	-	3,000	30,000
	PROGRAM TOTAL	**480,960**	**305,783**	**289,105**	**292,105**	**326,390**

FUND: GENERAL FUND - 001

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

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
512-10-12	Regular Salaries & Wages	186,073	289,331	377,817	370,317	345,200
512-10-13	Other Salary & Wages	2,483	5,410	12,000	12,000	12,000
512-10-14	Overtime	15,138	11,715	15,000	15,000	15,000
512-10-16	Christmas Bonus	400	600	600	600	500
512-10-21	FICA Taxes	14,683	23,146	31,014	31,014	28,512
512-10-23	Life & Health Insurance	44,697	69,960	87,117	87,117	74,820
512-10-24	General Employee Retirement	12,008	18,048	23,569	23,569	20,712
	Subtotal	275,482	418,209	547,118	539,618	496,744
	OPERATING					
512-30-31	Professional Services	-	15,914	41,000	81,000	5,000
512-30-34	Other Contractual Services	274,137	295,748	245,500	375,500	253,000
512-30-40	Travel & Per Diem	4,537	7,697	11,250	11,250	9,500
512-30-41	Communication Services	763	1,827	5,700	5,700	7,700
512-30-42	Transportation & Postage	334	418	1,000	1,000	500
512-30-44	Rental & Leases	196,984	198,882	256,500	148,240	233,000
512-30-46	Repair & Maintenance	853	3,183	1,500	1,500	17,500
512-30-47	Printing & Binding	-	4,473	11,500	11,500	8,500
512-30-48	Promotional Activities	86,098	124,393	137,000	117,000	114,500
512-30-51	Office Supplies	2,964	1,617	5,000	5,000	3,000
512-30-52	Operating Supplies	8,899	45,392	82,000	82,000	78,100
512-30-54	Books, Pub, Subscriptions	8,022	7,644	15,850	15,850	13,850
512-30-55	Employee Study Expense	-	3,227	1,200	5,700	6,800
512-30-56	Vehicle Repair & Maintenance	132	773	1,500	1,500	1,500
	Subtotal	583,724	711,189	816,500	862,740	752,450
	CAPITAL OUTLAY					
512-60-64	Machinery & Equipment	39,279	25,248	-	-	-
	Subtotal	39,279	25,248	-	-	-
	NON-OPERATING EXPENDITURES					
512-95-01	Marketing/Promotion/Adver	-	-	2,000	2,000	-
512-95-03	Community Relations	-	-	2,000	2,000	-
	Subtotal	-	-	4,000	4,000	-
	PROGRAM TOTAL	**898,485**	**1,154,646**	**1,367,618**	**1,406,358**	**1,249,194**

FUND: GENERAL FUND - 001

Function	Department	Program
General Government	City Manager 512	Historical Museum 1250

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
512-10-13	Other Salary & Wages	-	-	15,000	15,000	-
512-10-14	Overtime	-	-	6,000	6,000	-
512-10-21	FICA Taxes	-	-	1,607	1,607	-
512-10-24	General Employee Retirement	-	-	-	-	-
	Subtotal	-	-	22,607	22,607	-
	OPERATING					
512-30-31	Professional Service	-	-	-	-	-
512-30-34	Other Contractual Services	11,976	-	19,000	19,000	-
512-30-40	Travel & Per Diem	-	-	750	750	-
512-30-41	Communication Services	1,175	-	2,100	2,100	-
512-30-42	Transportation & Postage	-	-	250	250	-
512-30-44	Rental & Leases	6,152	-	17,000	17,000	-
512-30-46	Repair & Maintenance	5,415	-	21,500	21,500	-
512-30-47	Printing & Binding	-	-	1,200	1,200	-
512-30-48	Promotional Activities	2,497	-	12,000	12,000	-
512-30-51	Office Supplies	1,150	-	1,000	1,000	-
512-30-52	Operating Supplies	9,225	-	10,000	10,000	-
512-30-54	Books, Pub, Subscriptions	623	-	2,100	2,100	-
	Subtotal	38,213	-	86,900	86,900	-
	PROGRAM TOTAL	**38,213**	**-**	**109,507**	**109,507**	**-**

FINANCE









DEPARTMENT DESCRIPTION

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

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	Administration
	513	Programs | Capital | Positions

Program	Title	Budget by Program	FTE Positions	PTE Positions
1300	Financial Services Admin.	$ 1,038,048	8	-
1350	Information Technology	806,138	4	-
1360	Purchasing	335,428	3	-
	Department Total	$ 2,179,615	15	-

Capital Request

1350	Computer Equipment	$ 5,000
	Total	$ 5,000

Summary by Category	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
Personnel Services	1,054,372	1,364,307	1,551,021	1,551,021	1,553,134	0.14%
Operating Expenses	332,801	468,775	567,530	600,230	621,481	3.54%
Subtotal	1,387,173	1,833,082	2,118,551	2,151,251	2,174,615	1.09%
Capital Outlay	8,484	11,000	34,200	9,304	5,000	-46.26%
Department Total	1,395,656	1,844,082	2,152,751	2,160,555	2,179,615	0.88%

Authorized Personnel FTE	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	Included Vacancy FY 26-27
Finance Director	1	1	1	1	1	-
Deputy Finance Director	1	1	1	1	1	-
Senior Staff Assistant	2	1	1	1	1	-
Staff Accountant	2	-	-	-	-	
Payroll Manager	1	1	1	1	1	-
Information Technology Director	1	1	1	1	1	-
Information Tech Support Specialist	2	2	2	2	2	-
Purchasing Director	1	1	1	1	1	-
Buyer	1	-	-	-	-	-
Senior Accountant	-	1	1	1	-	-
Accounting Specialist II	-	1	-	1	-	-
Budget/Financial Planning Manager	-	1	1	1	1	-
Accounting & Auditing Manager	-	1	-	-	-	-
Purchasing Agent	-	-	1	1	1	-
Senior Purchasing Agent	-	-	1	1	1	-
Accounting Specialist III	-	-	1	1	2	-
Grant Writer Coordinator	-	-	-	1	1	-
Network Administrator	-	-	-	1	1	
Total	12	12	13	16	15	-

Authorized Personnel PTE	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	Included Vacancy FY 26-27
Deputy Finance Director	-	-	1	1	-	-
Total	-	-	1	1	-	-

FUND: GENERAL FUND - 001

Function	Department	Program
General Government	Finance 513	Financial Services 1300

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
513-10-12	Regular Salaries & Wages	511,594	615,267	664,442	664,442	634,998
513-10-14	Overtime	111	-	-	-	-
513-10-16	Christmas Bonus	700	800	1,000	1,000	800
513-10-21	FICA Taxes	36,604	44,648	50,906	50,906	48,639
513-10-23	Life & Health Insurance	85,330	103,219	130,676	130,676	119,712
513-10-24	General Employee Retirement	30,510	43,888	39,237	39,237	38,100
	Subtotal	664,848	807,822	886,261	886,261	842,248
	OPERATING					
513-30-32	Accounting & Auditing Fees	37,731	43,900	50,100	46,100	46,200
513-30-34	Other Contractual Services	5,649	39,584	-	-	-
513-30-40	Travel & Per Diem	2,122	3,810	16,500	4,500	12,300
513-30-41	Communication Services	560	993	1,500	1,500	1,600
513-30-42	Transportation & Postage	7,709	3,624	7,000	7,000	8,200
513-30-43	Utilities	61,829	58,594	53,300	53,300	56,000
513-30-46	Repair & Maintenance	32,494	29,045	44,500	67,500	45,500
513-30-47	Printing & Binding	6,310	5,521	5,400	5,400	5,000
513-30-49	Other Current Charges	-	-	-	-	1,000
513-30-51	Office Supplies	6,546	4,619	5,000	5,000	6,000
513-30-52	Operating Supplies	-	-	1,500	4,500	500
513-30-54	Books, Pub, Subscriptions	1,505	2,015	2,900	2,900	-
513-30-55	Employee Study Expense	1,165	7,873	15,305	10,305	13,500
	Subtotal	163,620	199,578	203,005	208,005	195,800
	CAPITAL OUTLAY					
513-60-64	Machinery & Equipment	7,183	-	-	500	-
513-60-95	SBITA	-	6,000	5,200	1,000	-
	Subtotal	7,183	6,000	5,200	1,500	-
	PROGRAM TOTAL	**835,650**	**1,013,401**	**1,094,466**	**1,095,766**	**1,038,048**

FUND: GENERAL FUND - 001

Function	Department	Program
General Government	Finance 513	Information Technology 1350

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
513-10-12	Regular Salaries & Wages	157,821	208,503	264,845	264,845	288,052
513-10-14	Overtime	-	-	-	-	-
513-10-16	Christmas Bonus	200	200	400	400	400
513-10-21	FICA Taxes	10,877	14,544	20,291	20,291	22,067
513-10-23	Life & Health Insurance	31,491	45,875	58,078	58,078	59,856
513-10-24	General Employee Retirement	9,786	12,499	15,891	15,891	17,283
	Subtotal	210,174	281,621	359,505	359,505	387,657
	OPERATING					
513-30-34	Other Contractual Services	30,295	69,000	112,600	141,600	164,800
513-30-40	Travel & Per Diem	633	1,374	5,000	3,000	2,500
513-30-41	Communication Services	26,392	28,990	23,400	27,900	24,400
513-30-46	Repair & Maintenance	100,936	152,593	194,400	199,100	208,881
513-30-51	Office Supplies	861	2,498	6,325	4,325	6,200
513-30-52	Operating Supplies	-	-	5,000	300	500
513-30-54	Books, Pub, Subscriptions	300	300	700	700	700
513-30-55	Employee Study Expense	250	2,485	4,000	2,200	4,000
513-30-56	Vehicle Repairs & Maintenance	162	1,226	1,500	1,500	1,500
	Subtotal	159,830	258,466	352,925	380,625	413,481
	CAPITAL OUTLAY					
513-60-64	Machinery & Equipment	-	5,000	29,000	7,804	5,000
	Subtotal	-	5,000	29,000	7,804	5,000
	PROGRAM TOTAL	**370,004**	**545,087**	**741,430**	**747,933**	**806,138**

FUND: GENERAL FUND - 001

Function	Department	Program
General Government	Finance 513	Purchasing 1360

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
513-10-12	Regular Salaries & Wages	133,521	198,625	214,774	214,774	228,513
513-10-14	Overtime	-	-	-	-	-
513-10-16	Christmas Bonus	100	300	300	300	300
513-10-21	FICA Taxes	9,417	14,753	16,453	16,453	17,504
513-10-22	Florida Retirement System	13,777	19,354	23,757	23,757	25,165
513-10-23	Life & Health Insurance	20,317	36,700	43,559	43,559	44,892
513-10-24	General Employee Retirement	2,217	5,131	6,413	6,413	6,854
	Subtotal	179,350	274,864	305,256	305,256	323,228
	OPERATING					
513-30-40	Travel & Per Diem	-	1,140	500	500	1,500
513-30-41	Communication Services	89	-	-	-	-
513-30-42	Transportation & Postage	81	3	-	-	-
513-30-46	Repair & Maintenance	21	-	-	-	-
513-30-47	Printing & Binding	411	421	500	500	500
513-30-49	Other Current Charges	247	3,113	500	500	-
513-30-51	Office Supplies	836	640	1,200	1,200	600
513-30-52	Operating Supplies	3,646	1,249	2,500	2,500	2,000
513-30-54	Books, Pub, Subscriptions	1,769	509	1,900	1,900	2,600
513-30-55	Employee Study Expense	2,251	3,655	4,500	4,500	5,000
	Subtotal	9,351	10,730	11,600	11,600	12,200
	CAPITAL OUTLAY					
512-60-64	Machinery & Equipment	1,301	-	-	-	-
	Subtotal	1,301	-	-	-	-
	PROGRAM TOTAL	**190,002**	**285,594**	**316,856**	**316,856**	**335,428**

Finance Department Priorities, Strategies, Goals & Objectives

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

1. *Excellence in Financial Reporting:* In line with Goal #3's emphasis, the Finance Department is channeling efforts toward a prestigious achievement. With the objective of regaining recognition by the Government Finance Officers Association (GFOA), the Department is striving to obtain the Certificate of Finance Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report. This signifies departmental commitment to transparency, accuracy, and exemplary financial practices.

2. *Promoting Fiscal Responsibility:* Pursuing these accolades translates into actively adhering to the City's vision of providing high-quality public services within prudent fiscal limits, further underscoring Goal #3's significance.

3. Efficient Procurement: The division streamlined the procurement process, reducing paperwork and processing times. This efficiency allowed for faster acquisition of goods and services, benefiting various City departments. The Finance department oversees the Procurement Division, ensuring the security and protection of sensitive financial data for the City.

4. *Embracing Technological Advancements:* The Finance Department is actively integrating cutting-edge technology to enhance its operations and efficiency.

5. *Innovative Solutions:* The Department is committed to implementing technical innovations that streamline financial processes, ensuring accuracy, speed, efficiency and transparency.

6. *Digital Transformation:* Through the adoption of advanced software and tools, the Department is undergoing digital transformation, enabling seamless financial management and reporting.

7. *Enhancing Data Analysis:* By leveraging data analytics tools, the Department aims to gain deeper insights into financial trends, enabling better-informed decision-making.

8. *Cybersecurity Integration:* With the implementation of robust cybersecurity measures, the Department ensures the safety of sensitive financial information. The Finance department oversees the Information Technology Division, ensuring the security and protection of sensitive financial data for the City.

9. *Enhanced Reporting:* Through technical innovations, the Department is improving accuracy and timeliness of financial reporting, fostering transparency and accountability.

Finance Department Services Outcome: Results and Accomplishments

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

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

- *Budget Accuracy:* The Finance department ensures that the City's budget is prepared accurately, reflecting both revenue projections and expense estimates realistically. The outcome involves the actual financial results aligning closely with the budgeted figures.

- *Financial Reporting:* Timely and transparent financial reporting is essential. The annual review indicates that the department provides clear and understandable financial reports to both internal and external customers, including city management, elected officials, and the public.
- *Audit Compliance:* The Department is demonstrating compliance with auditing standards and requirements. The annual review confirms that the City's financial statements are audited or reviewed by independent auditors, and any audit findings are addressed promptly.
- *Revenue Collection:* The revenue collection process is in place to ensure that all revenues, including taxes, fees, and grants, are collected accurately and in a timely manner.
- *Expenditure Control: T h e* control over expenditures ensures avoiding overspending and taxpayer funds are used responsibly, the expenses are managed within budgetary constraints.
- *Debt Management:* The Finance department demonstrates sound debt management practices, including refinancing opportunities to reduce interest costs.
- *Cash Flow Management:* Maintaining healthy cash flow is essential for meeting financial obligations and capitalizing on investment opportunities. The annual review demonstrates that the City manages its cash flow efficiently.
- *Cost Savings:* The Purchasing Division successfully negotiated contracts and agreements that resulted in significant cost savings for the City. These savings were achieved through competitive *bidding and strategic vendor negotiations.*
- *Vendor Relationships:* The division cultivated strong relationships with vendors and suppliers, promoting competitive pricing, reliable delivery, and improved service quality.
- *Reserve Fund Adequacy:* The Department is ensuring that reserve funds, and contingency reserves, are adequate to address unexpected financial challenges.
- *Technology Integration:* The department invests in modern financial software and systems to streamline financial processes, enhance reporting capabilities, and improve data security. The Finance Department is currently working with a consultant to prepare a Request for Proposal for the purchase of a new ERP system (Enterprise Resource Planning) for city-wide utilization to increase integration and efficiency in FY 2027.
- *Enhanced Financial Transparency:* The Department expands efforts to communicate financial information to the public through user-friendly dashboards, online transparency portals, and community outreach.
- *Grants and Funding:* The annual review confirms that grant applications and compliance requirements are met consistently. The new Grant Writer position was be filled in FY 2026.
- *Compliance with Financial Policies:* The Finance department adheres to all financial policies and procedures established by the City, ensuring that they are consistently followed.
- *Cost Efficiency:* The Department is demonstrating efforts to find cost-saving opportunities and operational efficiencies within the department itself is another indicator of success.

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

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

Finance Department's Key Performance Indicators (KPIs)

Strategic Plan Priority	Strategic Plan Goal	Measures Type	Program Performance	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Projected FY 2026-27
Competent & Effective Government	Goal #3	Outcome	Monthly Accounts Payable Checks	302	311	320	330
Competent & Effective Government	Goal #3	Outcome	Monthly Payroll Checks	600	633	634	653
Total Checks				**902**	**944**	**954**	**983**
Competent & Effective Government	Goal #3	Outcome	Number of Total Purchase Orders	4,074	4,309	4,438	4,571
Competent & Effective Government	Goal #3	Outcome	Number of Total Sealed Bids	12	14	14	15
Total Procurement				**4,086**	**4,323**	**4,453**	**4,586**

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



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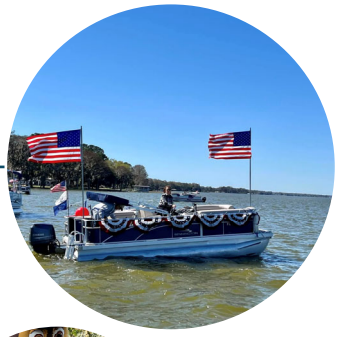
CITY ATTORNEY









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	Legal
	514	Programs | Capital | Positions

Program	Title	Budget by Program	FTE Positions	PTE Positions
1400	Legal Services	$ 292,000	-	-
	Department Total	$ 292,000	-	-

Summary by Category	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
Operating Expenses	277,269	335,134	292,000	292,000	292,000	0.00%
Subtotal	277,269	335,134	292,000	292,000	292,000	0.00%
Department Total	277,269	335,134	292,000	292,000	292,000	0.00%

FUND: GENERAL FUND - 001

Function	Department	Program
General Government	City Attorney 514	Legal Services 1400

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	OPERATING					
514-30-31	Professional Services	3,500	42,000	42,000	42,000	42,000
514-30-34	Other Contractual Services	273,769	293,134	250,000	250,000	250,000
	Subtotal	277,269	335,134	292,000	292,000	292,000
	PROGRAM TOTAL	**277,269**	**335,134**	**292,000**	**292,000**	**292,000**



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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	Administration
	515	Programs | Capital | Positions

Program	Title		Budget by Program	FTE Positions	PTE Positions
1500	Planning & Administration	$	710,867	5	-
	Department Total	$	710,867	5	-

Summary by Category	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
Personnel Services	401,419	411,469	421,827	421,827	548,757	30.09%
Operating Expenses	149,960	100,739	141,035	231,035	162,110	-29.83%
Subtotal	551,379	512,208	562,862	652,862	710,867	8.88%
Capital Outlay	8,281	-	-	-	-	0.00%
Department Total	559,661	512,208	562,862	652,862	710,867	8.88%

Authorized Personnel FTE	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	Included Vacancy FY 26-27
Senior Planner	1	1	1	1	1	-
Senior Staff Assistant	1	1	1	1	1	-
Development Service Director	1	1	1	1	1	-
Deputy Director		1	1	1	1	-
Public Hearing/Dev. Rev. Coordinator		-	-	1	1	-
Total	3	4	4	5	5	-

FUND: GENERAL FUND - 001

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

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
515-10-12	Regular Salaries & Wages	307,512	304,997	314,334	314,274	416,517
515-10-14	Overtime	-	-	200	200	-
515-10-16	Christmas Bonus	400	475	440	500	500
515-10-21	FICA Taxes	22,161	22,207	24,096	24,096	31,917
515-10-23	Life & Health Insurance	52,823	65,372	63,886	63,886	74,820
515-10-24	General Employee Retirement	18,523	18,418	18,872	18,872	25,003
	Subtotal	401,419	411,469	421,827	421,827	548,757
	OPERATING					
515-30-31	Professional Services	120,819	79,674	100,000	190,000	120,000
515-30-34	Other Contractual Services	9,853	11,184	12,400	12,400	10,000
515-30-40	Travel & Per Diem	-	-	1,500	1,500	500
515-30-41	Communication Services	564	563	1,200	1,200	1,200
515-30-42	Transportation & Postage	2,459	1,441	2,500	2,500	2,500
515-30-46	Repair & Maintenance	706	1,220	5,600	5,600	3,000
515-30-47	Printing & Binding	719	1,312	1,500	1,500	1,800
515-30-51	Office Supplies	2,380	1,886	3,500	3,500	3,500
515-30-52	Operating Supplies	9,643	3,425	5,000	5,000	350
515-30-54	Books, Pub, Subscriptions	2,817	34	7,335	7,335	18,260
515-30-55	Employee Study Expense	-	-	500	500	1,000
515-30-56	Vehicle Repairs & Maintenance	-	-	-	-	-
	Subtotal	149,960	100,739	141,035	231,035	162,110
	CAPITAL OUTLAY					
515-60-64	Machinery & Equipment	8,281	-	-	-	-
	Subtotal	8,281	-	-	-	-
	PROGRAM TOTAL	**559,661**	**512,208**	**562,862**	**652,862**	**710,867**

FUND: GENERAL FUND - 001

Function	Department	Program
General Government	Development Services 515	Code Enforcement 1510

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	OPERATING					
515-30-47	Printing & Binding	-	-	-	-	-
515-30-51	Office Supplies	-	-	-	-	-
515-30-54	Books, Pub, Subscriptions	-	-	-	-	-
	Subtotal	-	-	-	-	-
	PROGRAM TOTAL	-	-	-	-	-

Development Services Department: Priorities, Strategies, Goals & Objectives

The Development Services Department (comprised of the Business Tax Receipt and Planning Divisions) aligns with the City's Strategic Plan, emphasizing Competent and Effective Government, a Planned and Secure Future, and a High-Quality Lifestyle. The Department is committed to achieving diverse and impactful goals that contribute to the City's overall vision.

To ensure progress and accountability, the Department employs key performance indicators (KPIs) to monitor short-term goals. These KPIs enable the Department to demonstrate the immediate impact of its activities, providing city officials with actionable insights for informed funding and resource allocation decisions. For long-term goals, performance measures focus on analyzing trends and outcomes over an extended period, ensuring sustained progress toward the City's strategic objectives.

In alignment with **Goal #2**—boosting the local economy—and **Goal #3**—delivering outstanding public services—the Department takes a proactive approach in pursuing the following objectives:

1. **Enhanced Customer Experience**: Prioritizing customer satisfaction through streamlined interactions and thoughtfully designed services that enhance user experience.
2. **Online Permitting**: Leveraging technology to facilitate online permitting requests, making the process more accessible, efficient, and convenient. This modernization supports the City's goals of Competent and Effective Government and High-Quality Lifestyle.
3. **Positive Economic Impact**: Simplifying permit acquisition processes to attract businesses and investment, contributing to the City's economic growth and the achievement of Goal #2.
4. **Budget-Conscious Approach**: Streamlining processes to balance quality and cost-effectiveness, aligned with Goal #3, ensuring better value for City residents without compromising service excellence.
5. **Continuous Improvement**: Committed to ongoing feedback and evolution, the Department continuously refines its services, processes, and technologies to better serve both residents and businesses.

Development Department: Service Outcomes

Results and Accomplishments:

- **Customer Satisfaction**: Achieving high levels of customer satisfaction reflects the Department's responsiveness, helpfulness, and user-friendliness.

- **Streamlined Processes**: Efforts to streamline departmental operations include implementing and improving online permitting systems, reducing paperwork, and enhancing applicant communication, as highlighted in the annual review.
- **Technology Integration**: Investments in advanced technology solutions, such as geographic information systems (GIS), have enhanced the Department's ability to manage and analyze data efficiently.
- **Budget Management**: The Department has effectively managed its budget and resources, including the strategic allocation of staff.
- **Training and Professional Development**: Ongoing investment in staff training and professional development ensures that team members stay current with the latest building codes and industry best practices.
- **Collaboration**: Successful collaboration with other city departments, such as Public Works, Economic Development, and Environmental Services, contributes to achieving cohesive and well-coordinated development outcomes.

Recommendations for Improvement:

- **Expansion of Online Services**: Continue to broaden the range of online services, including advanced permit tracking, automated notifications for application updates, and enhanced mobile-friendly platforms. This not only improves accessibility but also fosters transparency and efficiency in departmental processes.

- **Enhanced Customer Service Training**: Invest in specialized training programs for staff to sharpen customer service skills, including conflict resolution, empathy in communication, and responsiveness to diverse needs. This ensures interactions are consistently positive and builds lasting trust with residents and businesses.

- **Feedback Systems**: Develop structured feedback mechanisms, such as post-service surveys, user forums, and focus groups. Regularly review customer input to identify pain points and implement timely solutions, fostering continuous improvement and stronger connections with the community.

- **Collaboration Strengthening**: Increase inter-departmental collaboration through shared digital tools, joint planning sessions, and cross-training programs. This enhances synergy with other city departments like Public Works, Economic Development, and Environmental Services, ensuring cohesive and impactful development outcomes.

- **Technology Upgrades**: Explore integration of cutting-edge technologies, such as artificial intelligence for automated permit reviews or real-time data analytics dashboards. These innovations can drive greater efficiency, accuracy, and decision-making support for both staff and customers.

The Department's successful annual performance review, combined with its commitment to continuous improvement, positions it as a crucial driver in fostering responsible and sustainable development. This dedication also ensures a positive experience for both City residents and businesses.

Development Services Department Key Performance Indicators (KPIs):

Strategic Plan Priority	Strategic Plan Goal	Measure Type	Program Performance	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Projected FY 2026-27
Competent & Effective Government	Goal #2	Development Performance	Annexations	7	11	6	7
Competent & Effective Government	Goal #3	Development Performance	Acreage Annexexd	62	68	34	50
Competent & Effective Government	Goal #2	Development Performance	Comp. Plan Map Amendments	6	11	7	7
Competent & Effective Government	Goal #2	Outcome	New Business Tax Applications Processed	118	201	184	160
Competent & Effective Government	Goal #3	Outcome	Alcohol Beverage License Processed	9	8	10	9
Competent & Effective Government	Goal #2	Development Performance	Site Plan Reviewed	8	7	7	7
Total Development Services				**210**	**306**	**248**	**240**



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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	$ 571,688	5	0
	Department Total	$ 571,688	5	0

Summary by Category	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
Personnel Services	344,921	336,933	434,862	434,862	464,827	6.89%
Operating Expenses	65,233	63,550	99,289	99,289	106,861	7.63%
Subtotal	410,154	400,484	534,151	534,151	571,688	7.03%
Capital Outlay	11,466	2,541	10,000	10,000	-	-100.00%
Department Total	421,620	403,025	544,151	544,151	571,688	5.06%

Authorized Personnel FTE	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	Included Vacancy FY 26-27
Human Resources Director	1	1	1	1	1	-
Human Resources Coordinator	1	1	1	-	-	-
Human Resources Generalist	1	1	1	1	1	-
Human Resources Technician	-	-	-	1	1	-
Senior Staff Assistant	1	1	1	-	-	-
Compensation & Benefits Manager	-	-	-	1	1	-
Risk Management Coordinator	-	-	-	1	1	-
Total	4	4	4	5	5	-

FUND: GENERAL FUND - 001

Function	Department	Program
General Government	Human Resoruces 516	Administration 1940

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
516-10-12	Regular Salaries & Wages	261,646	249,002	318,281	318,281	342,691
516-10-13	Other Salary & Wages	-	-	-	-	-
516-10-16	Christmas Bonus	400	400	500	500	500
516-10-21	FICA Taxes	17,893	17,597	24,387	24,387	26,254
516-10-23	Life & Health Insurance	48,760	55,050	72,598	72,598	74,820
516-10-24	General Employee Retirement	16,222	14,884	19,097	19,097	20,561
	Subtotal	344,921	336,933	434,862	434,862	464,827
	OPERATING					
516-30-31	Professional Services	22,988	27,151	32,648	32,648	36,001
516-30-34	Other Contractual Services	922	426	8,450	4,150	6,450
516-30-40	Travel & Per Diem	3,847	973	9,475	9,475	8,850
516-30-41	Communication Services	276	8	200	600	800
516-30-42	Transportation & Postage	165	276	400	400	400
516-30-46	Repair & Maintenance	3,136	1,063	1,800	3,600	16,500
516-30-47	Printing & Binding	1,321	1,313	1,500	1,500	500
516-30-48	Promotional Activities	10,922	13,269	14,625	14,625	17,150
516-30-49	Other Current Charges	6,068	5,130	6,840	6,840	7,000
516-30-51	Office Supplies	2,474	1,965	6,700	7,900	5,700
516-30-54	Books, Pub, Subscriptions	12,114	11,311	15,251	16,151	1,510
516-30-55	Employee Study Expense	999	666	1,400	1,400	6,000
	Subtotal	65,233	63,550	99,289	99,289	106,861
	Capital Outlay					
	Machinery & Equipment	11,466	2,541	10,000	10,000	-
	Subtotal	11,466	2,541	10,000	10,000	-
	PROGRAM TOTAL	**421,620**	**403,025**	**544,151**	**544,151**	**571,688**

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 the strategic priority, Competent and Effective Government. The HR Department operates under a mandate to ensure an effective, efficient, equitable, and accountable public workforce. Our priorities and strategies reflect both the operational needs of the city and the evolving expectations of the public. The departmental performance measures include performance indicators that track progress toward short-term goals. The HR department demonstrates the impact of its 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, including performance measures, will involve tracking trends and outcomes over an extended period.

1. *Strategic Compensation Analysis:* To ensure a competitive 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, the department works to establish a framework for how the city manages its employees. Our Personnel Rules and Regulations are a set of guidelines that ensure adherence to labor laws and ethics rules. Our policies are updated to be in line with changing legislation or societal expectations and provide a basis for workplace decision-making.

3. *Comprehensive Training Initiatives:* The Department recognizes the significance of a skilled and informed workforce. To achieve this, it provides accessible, ongoing learning opportunities. HR encourages professional certifications and higher education and creates pathways for emerging leaders within the public sector. Our training also encompasses vital areas like customer service, diversity, new employee orientation, and workplace harassment.

4. *Talent Attraction and Retention:* With an eye on Goal #3's target of recruiting and retaining top-tier employees while providing the services residents want, the HR Department plays a vital role. By attracting skilled candidates through competitive compensation, responsive personnel rules, and training opportunities, the Department contributes significantly to maintaining a high-quality workforce and enhancing job satisfaction.

5. *Synergy with the Strategic Plan:* The HR Department's actions echo the broader aims of the City's strategic plan, emphasizing Competent and Effective Government. The focus involves aligning HR strategies with the overall city objectives to ensure the organization has the right talent to achieve its long-term goals through workforce planning, talent management, and developing a strong organizational culture.

6. *Constant Improvement:* The HR Department remains dedicated to continuous improvement by focusing on the needs of the city, embracing data-driven decisions, prioritizing processes, encouraging employee involvement, and ensuring leadership support.

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 2026, all full-time employees will receive a 5% merit increase plus $1,000 added to their annual salary.
- *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 evaluation processes are fair and consistent. Successful outcomes indicate that the HR Department has established clear performance evaluation systems, communicated expectations, and provided employees with feedback.
- *Workforce Planning:* HR is proactive with 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 benefit offerings are important for retention and well-being. The HR department promotes health and wellness initiatives and continuously assesses the effectiveness of benefit programs. HR manages and maintains an employee gym. The HR department actively promotes gym use and purchases new equipment as needed.
- *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 systems 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:* HR staff actively seek 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 well-being programs.
- *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 department's successful performance outcome, there are some recommendations for improvement:

1. *Training and Development:* Invest in employee 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

Strategic Plan Priority	Strategic Plan Goal	Measure Type	Program Performance	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Projected FY 2026-27
Competent & Effective Government	Goal #3	Efficiency	Number of recruitments posted online	52	43	39	47
Competent & Effective Government	Goal #3	Efficiency	Number of applications received	1,417	1,997	1,602	1,923
Competent & Effective Government	Goal #3	Efficiency	Number of interviews completed	300	302	232	300
Competent & Effective Government	Goal #3	Outcome	Number of skills test	49	46	36	44
Competent & Effective Government	Goal #3	Outcome	Number of new hires (FT & PT)	97	73	56	68
Competent & Effective Government	Goal #3	Development Performance	Number of employees (FT & PT)	267	297	315	320
Competent & Effective Government	Goal #3	Development Performance	Number of Terminations	27	71	52	63
Competent & Effective Government	Goal #3	Development Performance	HR Staff Training	1	2	3	5
Total Human Resources Services				2,210	2,758	2,280	2,702

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	$ 549,670	2	-
2110	Uniform Patrol	7,660,455	47	2
2120	Criminal Investigation	100,680	1	-
2130	Communications	291,000	-	-
2150	Support Services	587,116	5	-
2160	School Crossing	33,056	-	3
2170	Code Enforcement	345,309	4	-
2180	Grants	-	-	-
	Department Total	9,567,285	59	5

	Capital Request	
2100	ToughBooks Computers	$ 59,200
2110	Police Radios	55,000
	Total	$ 114,200

Summary by Category	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
Personnel Services	6,190,882	6,822,734	7,712,638	7,710,838	8,426,935	9.29%
Operating Expenses	823,856	946,090	1,181,427	1,178,327	1,026,150	-12.91%
Subtotal	7,014,738	7,768,824	8,894,065	8,889,165	9,453,085	6.34%
Capital Outlay	259,659	112,459	114,200	142,980	114,200	-20.13%
Department Total	7,274,397	7,881,283	9,008,265	9,032,145	9,567,285	5.92%

Authorized Personnel FTE	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	Included Vacancy FY 26-27
Police Sergeant	5	5	5	6	7	-
Police Corporal	4	4	5	4	3	-
Senior Police Officer	8	8	8	10	10	-
Police Officer	19	19	19	23	24	-
Crime Scene Inv/Evidence Tech.	1	1	1	1	1	-
Communication Supervisor	1	1	-	-	-	-
Communication Officer	8	8	-	-	-	-
Police Support Coordinator	1	1	1	1	1	-
Accreditation & Grants Manager	-	-	-	-	-	-
Senior Staff Assistant	4	4	3	3	2	-
Code Enforcement Supervisor	1	1	1	1	1	-
Code Enforcement Officer	1	1	2	1	1	-
Senior Code Enforcement Officer	-	-	-	1	1	
Police Administration Supervisor	-	-	1	1	1	-
Police Chief	1	1	1	1	1	-
Deputy Police Chief	-	-	-	-	1	1
Police Captain	-	-	2	2	3	-
Police Lieutenant	3	3	1	1	-	-
Police Officer II	-	-	-	-	-	-
Police Cadet	5	5	-	1	-	-
Crime Analyst	1	1	1	1	2	-
Total	63	63	51	58	59	1

Authorized Personnel PTE	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	Included Vacancy FY 26-27
Communication Officer	3	3	-	-	-	-
Part-Time Crossing Guard	-	-	-	-	-	-
Crossing Guard	3	3	3	3	3	-
Police Officer	2	2	-	2	2	-
Total	8	8	3	5	5	-

FUND: GENERAL FUND - 001

Function	Department	Program
Public Safety	Police 521	Administration 2100

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
521-10-12	Regular Salaries & Wages	129,215	138,599	140,899	140,899	272,194
521-10-16	Christmas Bonus	100	100	100	100	200
521-10-21	FICA Taxes	8,235	9,925	10,786	10,786	20,838
521-10-23	Life & Health Insurance	12,190	13,763	14,520	14,520	29,928
521-10-26	Police Retirement	63,516	62,468	68,399	68,399	133,010
	Subtotal	213,255	224,854	234,703	234,703	456,170
	OPERATING					
521-30-31	Professional Services	3,096	5,420	5,600	4,190	1,600
521-30-34	Other Contractual Services	-	-	-	17,000	17,000
521-30-40	Travel & Per Diem	8,695	8,317	4,000	5,410	4,200
521-30-48	Promotional Activities	5,994	5,912	6,000	6,000	6,000
521-30-52	Operating Supplies	6,830	2,922	6,000	6,000	4,000
521-30-54	Books, Pub, Subscriptions	755	925	2,000	2,000	1,500
521-30-55	Employee Study Expense	24,262	18,000	-	-	-
	Subtotal	49,632	41,496	23,600	40,600	34,300
	CAPITAL OUTLAY					
515-60-64	Machinery & Equipment	-	80,038	59,200	87,980	59,200
	Subtotal	-	80,038	59,200	87,980	59,200
	PROGRAM TOTAL	**262,887**	**346,388**	**317,503**	**363,283**	**549,670**

FUND: GENERAL FUND - 001

Function	Department	Program
Public Safety	Police 521	Uniform Patrol 2110

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
521-10-12	Regular Salaries & Wages	2,483,542	2,923,806	3,257,379	3,257,379	3,532,549
521-10-13	Other Salaries & Wages	88,176	110,798	183,000	183,000	160,000
521-10-14	Overtime	298,938	387,663	381,500	381,500	450,000
521-10-16	Christmas Bonus	4,300	4,400	4,700	5,000	4,800
521-10-17	In-Service Training	-	-	20,000	20,000	20,000
521-10-21	FICA Taxes	178,957	252,819	290,227	289,927	311,383
521-10-23	Life & Health Insurance	499,788	578,028	653,378	653,378	688,344
521-10-24	General Employee Retirement	300	455	-	-	-
521-10-26	Police Retirement	1,322,853	1,534,525	1,840,382	1,840,382	1,932,374
	Subtotal	4,876,854	5,792,493	6,630,565	6,630,565	7,099,450
	OPERATING					
521-30-31	Professional Services	585	889	1,100	1,100	1,100
521-30-32	Accounting and Auditing	-	-	-	-	1,500
513-30-34	Other Contractual Services	1,162	-	65,000	65,000	-
521-30-40	Travel & Per Diem	-	-	6,000	6,000	6,000
521-30-44	Rental & Leases	-	6,997	7,000	7,000	-
521-30-46	Repair & Maintenance	6,748	5,400	8,000	8,000	8,200
521-30-52	Operating Supplies	374,923	381,351	420,000	415,100	384,205
521-30-55	Employee Study Expense	-	-	30,000	30,000	30,000
521-30-56	Vehicle Repair & Maintenance	80,003	74,711	75,000	75,000	75,000
	Subtotal	463,421	469,349	612,100	607,200	506,005
	CAPITAL OUTLAY					
521-60-64	Machinery & Equipment	204,478	27,000	55,000	55,000	55,000
	Subtotal	204,478	27,000	55,000	55,000	55,000
	PROGRAM TOTAL	**5,544,753**	**6,288,843**	**7,297,665**	**7,292,765**	**7,660,455**

FUND: GENERAL FUND - 001

Function	Department	Program
Public Safety	Police 521	Criminal Investigation 2120

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
521-10-12	Regular Salaries & Wages	68,125	70,052	74,634	72,834	52,831
521-10-14	Overtime	1,710	1,922	4,000	4,000	2,000
521-10-16	Christmas Bonus	100	100	100	100	100
521-10-21	FICA Taxes	4,979	5,279	6,023	6,023	4,355
521-10-23	Life & Health Insurance	12,190	13,763	14,520	14,520	14,964
521-10-24	General Employee Retirement	4,340	4,258	4,718	4,718	3,410
	Subtotal	91,444	95,374	103,995	102,195	77,660
	OPERATING					
521-30-31	Professional Services	998	1,000	1,000	1,000	700
521-10-31	Travel & Per Diem	-	-	-	-	-
521-10-44	Rental & Leases	-	-	-	-	5,800
521-10-49	Other Current Charges	3,576	6,800	6,800	6,800	1,000
521-10-52	Operating Supplies	15,397	18,160	15,520	17,320	15,520
	Subtotal	19,971	25,960	23,320	25,120	23,020
	PROGRAM TOTAL	**111,415**	**121,334**	**127,315**	**127,315**	**100,680**

FUND: GENERAL FUND - 001

Function	Department	Program
Public Safety	Police 521	Communications 2130

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
521-10-12	Regular Salaries & Wages	284,258	-	-	-	-
521-10-13	Other Salaries & Wages	15,149	-	-	-	-
521-10-14	Overtime	30,319	-	-	-	-
521-10-16	Christmas Bonus	1,100	-	-	-	-
521-10-21	FICA Taxes	12,557	-	-	-	-
521-10-23	Life & Health Insurance	40,633	-	-	-	-
521-10-24	General Employee Retirement	8,068	-	-	-	-
	Subtotal	392,084	-	-	-	-
	OPERATING					
521-30-34	Other Contractual Services	134,439	241,539	325,000	325,000	291,000
521-30-40	Travel & Per Diem	313	-	-	-	-
521-30-41	Communication Services	6,793	-	-	-	-
521-30-46	Repair & Maintenance	4,738	-	-	-	-
521-30-52	Operating Supplies	106	-	-	-	-
	Subtotal	146,389	241,539	325,000	325,000	291,000
	PROGRAM TOTAL	**538,472**	**241,539**	**325,000**	**325,000**	**291,000**

FUND: GENERAL FUND - 001

Function	Department	Program
Public Safety	Police 521	Support Services 2150

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
521-10-12	Regular Salaries & Wages	251,660	281,004	288,620	288,620	306,004
521-10-14	Overtime	12,050	12,350	14,500	14,500	14,500
521-10-16	Christmas Bonus	500	500	500	500	500
521-10-21	FICA Taxes	18,616	20,401	23,227	23,227	24,557
521-10-23	Life & Health Insurance	60,950	68,813	72,598	72,598	74,820
521-10-24	General Employee Retirement	16,272	17,463	18,187	18,187	19,260
	Subtotal	360,047	400,531	417,632	417,632	439,641
	OPERATING					
513-30-34	Other Contractual Services	-	-	-	-	16,405
521-30-41	Communication Services	55,192	54,261	62,500	62,500	62,500
521-30-42	Transportation & Postage	834	822	2,000	2,000	1,000
521-30-43	Utility Services	38,932	43,358	43,520	43,520	43,520
521-30-44	Rental & Leases	10,752	11,197	10,900	10,900	-
521-30-46	Repair & Maintenance	20,203	19,296	24,637	24,637	17,050
521-30-47	Printing & Binding	-	470	500	500	500
521-30-51	Office Supplies	3,211	3,011	3,500	3,500	3,500
521-30-52	Operating Supplies	3,790	2,972	3,000	3,000	3,000
	Subtotal	132,914	135,386	150,557	150,557	147,475
	CAPITAL OUTLAY					
512-60-64	Machinery & Equipment	-	5,422	-	-	-
	Subtotal	-	5,422	-	-	-
	PROGRAM TOTAL	**492,962**	**541,339**	**568,190**	**568,190**	**587,116**

FUND: GENERAL FUND - 001

Function	Department	Program
Public Safety	Police 521	School Crossing 2160

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
521-10-13	Other Salaries & Wages	20,347	24,110	26,578	26,578	27,907
521-10-14	Overtime	-	-	-	-	2,500
521-10-16	Christmas Bonus	300	300	300	300	300
521-10-21	FICA Taxes	1,541	1,868	2,056	2,056	2,349
521-10-24	General Employee Retirement	(19)	-	-	-	-
	Subtotal	22,169	26,277	28,934	28,934	33,056
	PROGRAM TOTAL	**22,169**	**26,277**	**28,934**	**28,934**	**33,056**

FUND: GENERAL FUND - 001

Function	Department	Program
Public Safety	Police 521	Code Enforcement 2170

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
521-10-12	Regular Salaries & Wages	167,776	198,721	207,179	205,179	225,984
521-10-14	Overtime	2,308	2,309	2,500	4,500	3,500
521-10-16	Christmas Bonus	300	400	400	400	400
521-10-21	FICA Taxes	11,828	14,663	16,071	16,071	17,510
521-10-23	Life & Health Insurance	42,665	55,050	58,078	58,078	59,856
521-10-24	General Employee Retirement	10,152	12,061	12,581	12,581	13,709
	Subtotal	235,029	283,204	296,809	296,809	320,959
	OPERATING					
521-30-31	Professional Services	6,325	8,000	10,000	10,000	10,000
521-30-34	Other Contractual	-	-	5,000	5,000	-
521-30-40	Travel & Per Diem	-	722	1,000	1,000	1,000
521-30-41	Communication Services	431	750	750	1,500	750
521-30-42	Transportation & Postage	2,741	4,440	4,000	4,000	4,000
521-30-51	Office Supplies	405	485	500	500	500
521-30-52	Operating Supplies	927	1,286	2,800	2,035	6,500
521-30-54	Books, Pub, Subscriptions	100	67	100	100	100
521-30-55	Employee Study Expense	600	600	600	615	600
521-30-56	Vehicle Repair & Maintenance	-	85	5,100	5,100	900
	Subtotal	11,529	16,436	29,850	29,850	24,350
	CAPITAL OUTLAY					
	Machinery & Equipment	40,519	-	-	-	-
	Subtotal	40,519	-	-	-	-
	PROGRAM TOTAL	**287,077**	**299,640**	**326,659**	**326,659**	**345,309**

FUND: GENERAL FUND - 001

Function	Department	Program
Public Safety	Police	Grants
	521	2180

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
521-10-14	Overtime	-	-	-	-	-
	Subtotal	-	-	-	-	-
	OPERATING					
521-10-34	Other Contractual Services	-	15,924	17,000	-	-
	Subtotal	-	15,924	17,000	-	-
	CAPITAL OUTLAY					
521-60-29	Byrne 2021 Bicycle Towing	-	-	-	-	-
521-60-58	FDLE CESF Lake 1-C9-016 COVID	-	-	-	-	-
521-60-03	Byrne JAGD-7078 Gas Mask	7,150	-	-	-	-
521-60-04	Byrne JAGD-7075 Gas Mask	4,473	-	-	-	-
521-60-60	FDOT Speed Enforcement	3,040	-	-	-	-
521-60-24	Starchase System 2020MUBX006	-	-	-	-	-
521-60-25	Byrne JACG-8c015 Rifle Shield	-	-	-	-	-
521-60-56	AR-15 Rebuild 8C090	-	-	-	-	-
	Subtotal	14,663	-	-	-	-
	PROGRAM TOTAL	**14,663**	**15,924**	**17,000**	-	-

Police Department Priorities, Strategies, Goals & Objectives

The Police Department remains fully committed to advancing the City's Strategic Plan Priorities and Strategies, including **Safe Community** and **High-Quality Lifestyle**. Departmental performance measures include key performance indicators (KPIs) that track progress toward both short-term and long-term goals. These measures help demonstrate the Department's impact, allowing city officials to make informed decisions regarding funding, resource allocation, and strategic direction.

In 2026, the Department's long-term goals continue to emphasize trend tracking and outcome measurements across multiple years. The Police Department is focused on the following objectives:

1. **Maintaining Accreditation Excellence**
   The Department upholds its prestigious accreditation from the Florida Commission on Law Enforcement, reinforcing its sustained commitment to professionalism, accountability, and excellence in service delivery.
2. **Strategic Plan Alignment**
   All Police Department initiatives continue to align with the City's Strategic Plan, particularly reinforcing the goals of creating an inviting, livable city and maintaining a Safe Community.
3. **Enhanced Public Service and Safety**
   The Department focuses on delivering quality, cost-effective services that promote community safety and improve residents' daily experiences.
4. **Response Time Optimization**
   In 2026, the Police Department is dedicated to further improving response times. Current average non-emergency response time stands at **5 minutes 58 seconds**, and emergency response time averages **4 minutes 56 seconds**. The Department aims to consistently meet or exceed the Lake County benchmark of **5 minutes 18 seconds** for non-emergency and **4 minutes 43 seconds** for emergency calls, based on the latest Public Safety Answering Point (PSAP) data, including call processing, turnout, and travel time.
5. **Community Engagement Expansion**
   Increasing community visibility, positive interactions, and two-way communication remains a key objective. These efforts are designed to strengthen trust, enhance transparency, and encourage resident cooperation in promoting a safer environment.
6. **Regional SWAT Collaboration**
   The Eustis Police Department SWAT team continues its collaborative efforts with neighboring Lake County law enforcement agencies, ensuring regional preparedness and joint response capabilities in critical incidents.
7. **Code Enforcement Excellence**
   Building on the success of the FY 2025 Code Enforcement reorganization, the Department targets achieving and sustaining a **90% voluntary compliance** rate, ensuring community standards are maintained effectively and cooperatively.
8. **Addressing Community Needs**
   Departmental programs and initiatives remain focused on improving residents' quality of life, ensuring neighborhoods are safer, cleaner, and more attractive.

9. **Cost Reduction and Efficiency**
   The Department continues to implement strategies that help reduce costs related to criminal activity, legal proceedings, and public safety expenditures, contributing to the city's overall financial sustainability.
10. **Comprehensive and Integrated Approach**
    The Department's work in 2026 remains interconnected with the City's broader strategic priorities — emphasizing safety, fiscal responsibility, community well-being, and a culture of shared responsibility among residents and law enforcement.

Police Department Services Outcome: Results and Accomplishments

The Police Department's **2026 annual review** offers a detailed evaluation of performance, operations, and goal achievement, resulting in positive outcomes and actionable insights for ongoing improvement. This review, aligned with Lake County Sheriff's Department measures, highlights the following key accomplishments:

● **Effective Crime Reduction**
Continued reductions in crime rates, fewer violent incidents, and improved public perceptions of safety underscore the Department's success in 2026.

● **Strengthened Community Engagement**
The Department's sustained engagement with residents, community groups, and organizations ensures public input, responsiveness to concerns, and collaborative solutions. Notably, the Police Department has actively participated in all major city events and public gatherings this year.

● **Proactive Problem Solving**
By identifying emerging challenges early, the Department has implemented preventative measures, reduced potential community issues and demonstrated innovative, forward-looking policing strategies.

● **Improved Emergency Response Efficiency**
The Department continues to meet or exceed response time benchmarks, successfully managing emergencies, natural disasters, and large-scale public events with precision and care.

● **Professional Development**
Officers and staff participate in ongoing training, certification, and development programs to maintain the highest standards of preparedness and professionalism.

● **Transparency and Accountability**
The Department has reinforced transparency in policies, procedures, and decision-making, while maintaining strong internal accountability systems to ensure public trust.

● **Fiscal Responsibility**
Careful budget management and efficient resource allocation have allowed the Department to operate within its financial constraints, while still advancing critical programs and services.

● **Technological Advancements**
2026 saw the expanded use of cutting-edge technology, including advanced analytics, body-worn cameras, fixed street surveillance systems, and integrated communication platforms to enhance policing outcomes.

● **Community Trust and Relationships**
Through community policing and outreach programs, the Department has continued to strengthen positive relationships with residents, improving mutual understanding and cooperation.

● **Diversity and Inclusion**
Ongoing recruitment, retention, and internal support initiatives focus on fostering a diverse, inclusive, and equitable work environment within the Department.

● **Crime Prevention Programs**
Successful community-based prevention programs, including neighborhood watch, youth outreach, and public education campaigns, have been expanded to further reduce crime.

● **Data and Analytics Integration**
The Department has fully leveraged its newly added **data analyst** (hired in FY 2024), enhancing data-driven decision-making, crime trend identification, and strategic planning efforts.

Recommendations for Improvement

● **Response Time Enhancement**
Continue refining internal processes to consistently meet or improve upon the Lake County Sheriff's Office response time benchmarks.

● **Community Engagement Documentation**
Implement formalized systems to track and document community feedback, ensuring accountability, transparency, and better benchmarking of engagement outcomes.

Police Department's Key Performance Indicators (KPIs)

Strategic Plan Priority	Strategic Plan Goal	Measures Type	Program Performance	Actual FY 2023-24	Actual FY 2024-25	Estimated 2025-26	Projected 2026-27
Police Department							
Safe Community	Goal #3	Efficiency	Community Related Adult & Youth Events (hours)	201	182	200	200
Safe Community	Goal #3	Development Performance	Service 911 Calls	31,860	27,915	29,591	31,500
Safe Community	Goal # 4	Development Performance	Actual Average Response Time Non-Emergency Calls	5 minutes 32 seconds	5 minutes 40 seconds	5 minutes 58 seconds	6 minutes 3 seconds
Safe Community	Goal #5	Development Performance	Actual Average Response Time Emergency Calls	4 minutes 43 seconds	4 minutes 48 seconds	4 minutes 56 seconds	5 minutes 6 seconds
Safe Community	Goal #3	Outcome	Number of Arrests	621	506	500	500
Total Police Department Services				**32,682**	**28,603**	**30,291**	**32,200**
Code Enforcement							
Safe Community	Goal #3	Outcome	Code Enforcment Inspections Conducted	4,600	4382	4394	4500
Safe Community	Goal #3	Outcome	Code Violation Cases	1,120	1,182	1,100	1,200
Safe Community	Goal # 4	Outcome	Courtesy Notices	758	834	783	850
Safe Community	Goal #5	Outcome	Violation Notices	405	347	375	400
Total Code Enforcement Services				**6,883**	**5,563**	**5,552**	**5,750**
Total Department Services				**39,565**	**34,166**	**35,843**	**37,950**

Summary:

The 2026 Police Department review reflects a robust commitment to public safety, innovation, professionalism, and continuous improvement. This roadmap will help guide the Department in maintaining its vital role in protecting and serving the community, while adapting to future challenges and opportunities.



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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	$ 981,291	5	-
2210	Prevention	103,654	1	-
2220	Suppression	4,420,512	33	-
	Department Total	$ 5,505,457	39	-

Capital Request

2200	ToughBooks Radio Fire	5,900
2200	Radios	53,000
2220	Construction	120,000
2220	EFD/633 Safety Compliance	8,250
	Total	$ 187,150

Summary by Category	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
Personnel Services	3,558,076	3,887,816	4,356,088	4,356,088	4,808,657	10.39%
Operating Expenses	409,211	442,386	500,200	500,200	509,650	1.89%
Subtotal	3,967,287	4,330,202	4,856,288	4,856,288	5,318,307	9.51%
Capital Outlay	18,232	88,640	123,400	174,900	187,150	7.00%
Department Total	3,985,518	4,418,842	4,979,688	5,031,188	5,505,457	9.43%

Authorized Personnel PTE	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	Included Vacancy FY 26-27
Fire Inspector	1	1	1	-	-	-
Senior Fire Inspector	1	1	1	1	-	-
Fire Inspector	-	-	-	-	1	-
Fire Lieutenant Paramedic	3	5	5	5	5	-
Fire Lieutenant /EMT	2	2	2	-	-	-
Fire Lieutenant /Sr. Engineer Paramedic	1	-	-	-	-	-
Firefighter /EMT	3	9	9	-	-	-
Firefighter /Engineer/EMT	1	-	-	-	-	-
Firefighter /Engineer Paramedic	7	-	-	2	1	-
Firefighter /Paramedic	6	3	3	3	3	-
Firefighter /Paramedic /EMT	1	-	-	-	-	-
Senior Engineer /Paramedic	3	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	-	-	-	1	1	-
Firefighter	-	1	1	10	15	3
Firefighter/Engineer	-	-	-	3	5	-
Fire Captain	-	1	1	1	1	-
Firefighter /Engineer /Paramedic	-	5	5	-	-	-
Firefighter/Medic	-	-	-	3	-	-
Fire Captain of Life Safety	-	-	-	1	1	-
Total	32	34	34	36	39	3

FUND: GENERAL FUND - 001

Function	Department	Program
Public Safety	Fire	Administration
	522	2200

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
522-10-12	Regular Salaries & Wages	349,714	366,580	483,450	483,450	528,152
522-10-15	Special Pay	-	-	3,240	3,240	3,500
522-10-16	Christmas Bonus	400	300	500	500	500
522-10-21	FICA Taxes	18,559	26,279	37,270	37,270	40,710
522-10-23	Life & Health Insurance	48,760	50,453	72,598	72,598	74,820
522-10-24	General Employee Retirement	3,263	3,066	2,665	2,665	2,795
522-10-26	Fire Pension	96,696	89,853	126,932	126,932	106,114
	Subtotal	517,392	536,531	726,655	726,655	756,591
	OPERATING					
522-30-31	Professional Services	17,990	19,329	1,600	1,600	1,600
522-30-34	Other Contractual Services	14,486	12,215	20,000	20,000	20,000
522-30-40	Travel & Per Diem	6,434	1,480	9,000	9,000	6,000
522-30-41	Communication Services	19,053	19,917	21,200	21,200	21,200
522-30-42	Transportation & Postage	455	333	1,000	1,000	1,000
522-30-43	Utilities	20,499	25,509	24,000	24,000	24,000
522-30-46	Repair & Maintenance	17,527	19,543	25,000	25,000	27,000
522-30-51	Office Supplies	2,242	2,176	3,000	3,000	3,000
522-30-52	Operating Supplies	17,998	16,645	20,000	20,000	18,000
522-30-54	Books, Pub, Subscriptions	4,990	2,679	5,500	5,500	4,000
522-30-55	Employee Study Expense	30,467	37,601	38,000	38,000	38,000
522-30-56	Vehicle Repair & Maintenance	-	-	2,000	2,000	2,000
	Subtotal	152,141	157,427	170,300	170,300	165,800
	CAPITAL OUTLAY					
513-60-64	Machinery & Equipment	-	-	58,900	58,900	58,900
	Subtotal	-	-	58,900	58,900	58,900
	PROGRAM TOTAL	**669,533**	**693,958**	**955,855**	**955,855**	**981,291**

FUND: GENERAL FUND - 001

Function	Department	Program
Public Safety	Fire	Prevention
	522	2210

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
522-10-12	Regular Salaries & Wages	104,957	71,026	59,263	59,263	60,665
522-10-14	Overtime	217	855	1,000	1,000	1,000
522-10-16	Christmas Bonus	200	200	100	100	100
522-10-21	FICA Taxes	7,796	5,347	4,618	4,618	4,725
522-10-23	Life & Health Insurance	23,364	18,350	14,520	14,520	14,964
522-10-24	General Employee Retirement	6,344	4,313	3,616	3,616	3,700
	Subtotal	142,877	100,091	83,116	83,116	85,154
	OPERATING					
513-30-32	Accounting & Auditing Fees	-	-	-	-	1,500
522-30-52	Operating Supplies	12,500	17,190	22,500	21,000	10,000
522-30-54	Books, Pub, Subscriptions	-	-	-	-	5,000
522-30-56	Vehicle Repairs & Maintenance	1,848	142	2,000	2,000	2,000
	Subtotal	14,348	17,333	24,500	23,000	18,500
	PROGRAM TOTAL	**157,226**	**117,424**	**107,616**	**106,116**	**103,654**

FUND: GENERAL FUND - 001

Function	Department	Program
Public Safety	Fire 522	Suppression 2220

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
522-10-12	Regular Salaries & Wages	1,625,183	1,856,649	2,090,127	2,090,127	2,448,021
522-10-14	Overtime	222,986	271,891	255,000	255,000	260,000
522-10-16	Christmas Bonus	2,300	2,600	3,000	3,000	3,300
522-10-21	FICA Taxes	122,371	157,445	171,375	171,375	207,416
522-10-23	Life & Health Insurance	302,108	359,353	384,767	384,767	471,366
522-10-26	Fire Retirement	622,858	603,256	642,048	642,048	576,808
	Subtotal	2,897,807	3,251,194	3,546,317	3,546,317	3,966,912
	OPERATING					
522-30-31	Professional Services	-	-	16,400	16,400	19,600
522-30-34	Other Contractual Services	25,840	28,148	34,000	34,000	34,000
522-30-46	Repair & Maintenance	33,902	34,683	35,000	35,000	35,000
522-30-52	Operating Supplies	143,031	153,925	160,000	161,500	160,000
522-30-56	Vehicle Repair & Maintenance	39,947	50,870	60,000	60,000	60,000
522-30-64	Small Equipment & Tools	-	-	-	-	16,750
	Subtotal	242,721	267,627	305,400	306,900	325,350
	CAPITAL OUTLAY					
512-60-64	Machinery & Equipment	18,232	88,640	64,500	116,000	128,250
	Subtotal	18,232	88,640	64,500	116,000	128,250
	PROGRAM TOTAL	**3,158,759**	**3,607,461**	**3,916,217**	**3,969,217**	**4,420,512**

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 and 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. The focus and goal of the Department meet the average Insurance Service Office requirements benchmark of 5 minutes and 33 seconds, reflects our commitment to achieving more efficient emergency response times. Note: According to the Fire Department incident statistics, ISO defines the average response time as the 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 reflects 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 2025 the Fire Department had 11,000 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. The department added several tools to properly decontaminate after Structure Fires.
- *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 flash flood and the response 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)

For This Report KPIs are Based off Calendar Year as Reported to State

Increases Based off Flat 5% increas in call volume

Strategic Plan Priority	Strategic Plan Goal	Measures Type	Program Performance	Actual FY 2023-24	Actual FY 2024-25	Estimated 2025-26	Projected 2026-27
Safe Community	Goal #3	Development Performance	Emergency Fire Calls	1,371	1146	1567	1700
Safe Community	Goal #3	Development Performance	Medical Calls	3,571	3708	3893	4000
Safe Community	Goal # 4	Development Performance	Actual Average Response Time	6 minutes 30 seconds	6 minutes 15 seconds	6 minutes 10 seconds	6 minutes 15 seconds
Safe Community	Goal #3	Outcome	Fire Inspections Completed	1,030	1045	1050	1100
Safe Community	Goal #3	Outcome	Mutual Aid Given	995	990	890	1000
Safe Community	Goal #3	Efficiency	Mutual Aid Received	2,454	2300	2100	2400
Total Fire Department Services				**9,421**	**9,189**	**9,500**	**10,200**

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.



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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	$ 314,725	3	-
4910	Building Maintenance	425,321	4	-
4920	Cemetery	237,232	3	-
4930	Park Maintenance	802,485	5	1
4940	Custodial Services	214,451	3	-
8600	Projects	-	-	-
	Department Total	$ 1,994,214	18	1

Summary by Category	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
Personnel Services	986,460	1,107,490	1,216,991	1,216,991	1,313,564	7.94%
Operating Expenses	500,494	668,275	703,400	763,000	680,650	-10.79%
Subtotal	1,486,954	1,775,765	1,920,391	1,979,991	1,994,214	0.72%
Capital Outlay	35,490	69,017	191,000	206,900	-	-100.00%
Department Total	1,522,444	1,844,782	2,111,391	2,186,891	1,994,214	-8.81%

Authorized Personnel FTE	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	Included Vacancy FY 26-27
Mechanic III	1	-	-	-	1	-
Mechanic II	1	1	1	1	-	-
Building Craftworker	3	3	4	3	3	-
Building Maintenance Supervisor	1	-	1	-	-	-
Sexton	1	1	1	1	1	-
Assistant Sexton	1	1	1	1	1	-
Property Maintenance Supervisor	1	1	1	-	-	-
Maintenance Worker I	1	2	2	2	4	-
Maintenance Worker II	1	-	1	-	-	-
Custodian	2	2	2	2	2	-
Mechanic I	-	1	1	1	1	-
PW Supervisor	-	1	1	-	-	-
PW Maintenance Foreman	-	1	1	1	2	-
Land Superintendent	-	1	1	1	1	-
PW Foreman	-	1	1	-	-	-
Mechanic Supervisor	-	-	-	1	1	-
Building Crew Chief	-	-	-	1	-	-
Maintenance Crew Chief	-	-	-	1	1	-
Total	13	16	19	16	18	-

Authorized Personnel PTE	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	Included Vacancy FY 26-27
Horticulturist	-	-	-	-	1	-
Total	-	-	-	-	1	-

FUND: GENERAL FUND - 001

Function	Department	Program
Public Works	Public Works 541	Garage Maintenance 4900

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
541-10-12	Regular Salaries & Wages	127,339	167,630	171,092	171,092	182,646
541-10-14	Overtime	3,106	4,151	7,000	7,000	5,000
541-10-16	Christmas Bonus	200	300	300	300	300
541-10-21	FICA Taxes	9,572	12,970	13,647	13,647	14,378
541-10-23	Life & Health Insurance	30,475	41,288	43,559	43,559	44,892
541-10-24	General Employee Retirement	8,127	10,307	10,686	10,686	11,259
	Subtotal	178,820	236,646	246,283	246,283	258,475
	OPERATING					
541-30-34	Other Contractual Services	-	-	1,500	1,500	1,500
541-30-41	Communication Services	922	1,203	1,800	1,800	1,800
541-30-43	Utilities	6,204	6,025	6,100	6,100	6,500
541-30-46	Repair & Maintenance	2,012	14,856	5,000	5,000	3,750
541-30-51	Office Supplies	-	-	-	-	-
541-30-52	Operating Supplies	32,110	32,294	33,400	33,400	33,650
541-30-54	Books, Pub, Subscriptions	199	215	250	250	250
541-30-55	Employee Study Expense	-	-	1,200	1,200	300
541-30-56	Vehicle Repair & Maintenance	6,323	4,720	5,000	5,000	6,500
541-30-64	Small Equipment & Tools	-	-	-	-	2,000
	Subtotal	47,771	59,312	54,250	54,250	56,250
	CAPITAL OUTLAY					
541-60-62	Building	-	-	5,000	5,000	-
541-60-64	Machinery & Equipment	-	13,765	31,000	31,000	-
	Subtotal	-	13,765	36,000	36,000	-
	PROGRAM TOTAL	**226,590**	**309,723**	**336,533**	**336,533**	**314,725**

FUND: GENERAL FUND - 001

Function	Department	Program
Public Works	Public Works 517	Building Maintenance 4910

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
517-10-12	Regular Salaries & Wages	149,530	161,078	171,384	171,384	172,529
517-10-13	Other Salary & Wages	-	-	-	-	-
517-10-14	Overtime	9,122	18,230	17,000	17,000	17,000
517-10-16	Christmas Bonus	300	400	400	400	400
517-10-21	FICA Taxes	11,751	12,350	14,442	14,442	14,514
517-10-23	Life & Health Insurance	45,712	53,903	58,078	58,078	59,856
517-10-24	General Employee Retirement	9,541	10,758	11,303	11,303	11,372
	Subtotal	225,957	256,720	272,608	272,608	275,671
	OPERATING					
517-30-34	Other Contractual Services	17,024	4,171	30,000	30,000	20,000
517-30-40	Travel & Per Diem	-	-	-	-	-
517-30-41	Communication Services	1,881	2,191	2,400	2,400	2,400
517-30-42	Transportation & Postage	-	-	-	-	-
517-30-43	Utilities	3,845	4,696	5,000	5,000	5,000
517-30-44	Rental & Leases	-	63,400	-	69,600	-
517-30-46	Repair & Maintenance	40,820	53,995	85,000	85,000	85,000
517-30-47	Demolitions & Cleanup	-	-	-	-	-
517-30-51	Office Supplies	-	-	-	-	-
517-30-52	Operating Supplies	30,442	23,769	30,000	30,000	29,050
517-30-54	Books, Pub, Subscriptions	-	-	-	-	-
517-30-55	Employee Study Expense	-	-	2,400	2,400	1,200
517-30-56	Vehicle Repair & Maintenance	2,504	4,328	5,000	5,000	5,000
517-30-64	Small Equipment & Tools	-	-	-	-	2,000
	Subtotal	96,517	156,549	159,800	229,400	149,650
	CAPITAL OUTLAY					
517-60-64	Machinery & Equipment	17,915	1,365	-	-	-
517-60-95	SBITA	-	-	-	-	-
	Subtotal	17,915	1,365	-	-	-
	PROGRAM TOTAL	**340,388**	**414,634**	**432,408**	**502,008**	**425,321**

FUND: GENERAL FUND - 001

Function	Department	Program
Public Works	Public Works 517	Cemetery Maintenance 4920

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
517-10-12	Regular Salaries & Wages	82,597	87,186	105,254	105,254	135,346
517-10-14	Overtime	2,221	3,887	4,000	4,000	4,000
517-10-16	Christmas Bonus	200	200	300	300	300
517-10-21	FICA Taxes	6,138	6,222	8,381	8,381	10,683
517-10-23	Life & Health Insurance	24,380	27,525	33,879	33,879	44,892
517-10-24	General Employee Retirement	5,097	5,461	6,555	6,555	8,361
	Subtotal	120,634	130,481	158,369	158,369	203,582
	OPERATING					
517-30-41	Communication Services	1,131	1,236	1,900	1,900	2,500
517-30-43	Utilities	4,415	7,605	10,000	10,000	11,750
517-30-46	Repair & Maintenance	12,828	2,381	6,000	6,000	6,000
517-30-49	Other Current Charges	472	718	1,000	1,000	1,000
517-30-52	Operating Supplies	7,212	7,827	10,000	10,000	9,150
517-30-55	Employee Study Expense	-	154	2,800	2,800	300
517-30-56	Vehicle Repair & Maintenance	-	705	1,950	1,950	1,950
517-30-58	Nich Engraving	-	-	300	300	-
517-30-64	Small Equipment & Tools	-	-	-	-	1,000
	Subtotal	26,058	20,625	33,950	33,950	33,650
	CAPITAL OUTLAY					
517-60-62	Building	-	-	20,000	20,000	-
517-60-64	Machinery & Equipment	17,575	38,605	110,000	110,000	-
	Subtotal	17,575	38,605	130,000	130,000	-
	PROGRAM TOTAL	**164,267**	**189,712**	**322,319**	**322,319**	**237,232**

FUND: GENERAL FUND - 001

Function	Department	Program
Public Works	Public Works 517	Park Maintenance 4930

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
517-10-12	Regular Salaries & Wages	202,596	202,761	238,218	238,218	238,882
517-10-14	Overtime	9,233	10,429	10,000	10,000	15,000
517-10-16	Christmas Bonus	500	400	450	450	600
517-10-21	FICA Taxes	15,011	15,466	18,719	18,719	19,468
517-10-23	Life & Health Insurance	54,855	55,050	65,338	65,338	82,302
517-10-24	General Employee Retirement	12,977	12,728	14,652	14,652	15,233
	Subtotal	295,172	296,834	347,377	347,377	371,485
	OPERATING					
517-30-34	Other Contractual Services	119,790	186,241	156,900	156,900	156,900
517-30-40	Travel & Per Diem	1,262	3,206	4,000	4,000	2,000
517-30-41	Communication Services	2,018	2,698	3,000	3,000	3,000
517-30-43	Utilities	78,587	79,941	80,000	80,000	81,000
517-30-46	Repair & Maintenance	28,959	47,639	91,450	81,450	78,725
517-30-52	Operating Supplies	84,194	98,231	100,100	100,100	97,050
517-30-54	Books, Pub, Subscriptions	390	490	550	550	225
517-30-55	Employee Study Expense	2,280	3,760	5,100	5,100	2,100
517-30-56	Vehicle Repair & Maintenance	8,962	4,970	5,000	5,000	6,000
		-	-	-	-	4,000
	Subtotal	326,442	427,177	446,100	436,100	431,000
	CAPITAL OUTLAY					
517-60-63	Impv. Other Than Bldg.	-	15,282	25,000	40,900	-
	Subtotal	-	15,282	25,000	40,900	-
	PROGRAM TOTAL	**621,614**	**739,292**	**818,477**	**824,377**	**802,485**

FUND: GENERAL FUND - 001

Function	Department	Program
Public Works	Public Works 517	Custodial Services 4940

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
517-10-12	Regular Salaries & Wages	111,456	124,105	127,641	127,641	137,023
517-10-14	Overtime	2,258	3,893	3,000	3,000	3,000
517-10-16	Christmas Bonus	300	300	300	300	300
517-10-21	FICA Taxes	8,316	9,542	10,017	10,017	10,735
517-10-23	Life & Health Insurance	36,570	41,288	43,559	43,559	44,892
517-10-24	General Employee Retirement	6,978	7,681	7,838	7,838	8,401
	Subtotal	165,878	186,809	192,355	192,355	204,351
	OPERATING					
517-30-41	Communication Services	601	657	1,200	1,200	1,200
517-30-46	Repair & Maintenance	-	-	200	200	200
517-30-52	Operating Supplies	2,635	3,654	6,500	6,500	6,900
517-30-55	Employee Study Expense	-	-	400	400	300
517-30-56	Vehicle Repair & Maintenance	470	301	1,000	1,000	1,500
	Subtotal	3,706	4,612	9,300	9,300	10,100
	PROGRAM TOTAL	**169,584**	**191,421**	**201,655**	**201,655**	**214,451**

FUND: GENERAL FUND - 001

Function	Department	Program
Public Works	Public Works	Projects
	517	8600

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	CAPITAL OUTLAY					
517-60-07	Comm. Chamber Improvements	-				
	Subtotal	-	-	-	-	-
	PROGRAM TOTAL	-	-	-	-	-

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 char- acter. 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.

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 2025 the request for services 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 2025, 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 streetlights maintained in FY 2025 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 - Street Maintenance Key Performance Indicators (KPIs)

Strategic Plan Priority	Strategic Plan Goal	Measures Type	Program Performance	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Projected FY 2026-27
Developed and Functional Infrastructure	Goal #1	Development Performance	Requests for Service	605	707	725	745
Developed and Functional Infrastructure	Goal #1	Development Performance	Parks & Playgrounds Requests for Service	1,530	1,390	1,210	1,105
Developed and Functional Infrastructure	Goal #1	Outcome	Length of Street Resurfaced	14,650	11,050	12,570	15,855
Developed and Functional Infrastructure	Goal #1	Outcome	Length of Street Resealed	15,390	14,362	10,750	13,207
Developed and Functional Infrastructure	Goal #1	Outcome	Length of Maintained Sidewalks	3,800	2,785	3,418	2,975
Developed and Functional Infrastructure	Goal #1	Outcome	Quantity of Stop Bars Installed	66	47	38	36
Developed and Functional Infrastructure	Goal #1	Outcome	Number of Street Lights Maintained	1,260	1,280	1,280	1,282
Total Public Works - Street Maintenance				**37,301**	**31,621**	**29,991**	**35,205**



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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	$ 1,226,833	11	7
	Eustis Historical Museum	$ 86,236	-	1
	Department Total	$ 1,313,069	11	7

Summary by Category	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
Personnel Services	763,761	900,688	948,178	948,178	1,036,889	9.36%
Operating Expenses	171,649	165,025	222,180	222,180	276,180	24.30%
Subtotal	935,410	1,065,712	1,170,358	1,170,358	1,313,069	12.19%
Capital Outlay	-	1,696	6,000	6,000	-	-100.00%
Department Total	935,410	1,067,408	1,176,358	1,176,358	1,313,069	11.62%

Authorized Personnel FTE	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	Included Vacancy FY 26-27
Library Director	1	1	1	1	1	-
Senior Staff Assistant	1	1	1	1	1	-
Librarian III - Youth Services	1	1	1	-	1	-
Librarian - Tech Services I	1	-	-	-	-	-
Librarian III - Adult Services	1	1	1	2	1	-
Circulation Manager	1	1	1	1	1	-
Library Tech I	2	-	-	1	1	-
Library Tech II - Circulation	3	-	-	-	-	-
Librarian II - Youth Services III	-	-	-	-	-	-
Library Tech II	-	-	-	2	2	-
Library Tech III	-	-	-	1	2	-
Library Technician I	-	3	4	-	-	-
Library Technician II	-	3	3	-	-	-
Librarian I	-	1	1	2	1	-
Total	11	12	13	11	11	-

Authorized Personnel PTE	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	Included Vacancy FY 26-27
Tour Guide	-	-	-	-	1	-
Library Tech I	-	-	-	3	3	-
Library Pages	-	2	5	2	3	-
Library Page II	-	1	1	1	-	-
Total	-	3	6	6	7	-

FUND: GENERAL FUND - 001

Function	Department	Program
Culture & Resources	Library 571	Public Services 7120

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
571-10-12	Regular Salaries & Wages	507,289	569,535	597,595	597,595	643,888
571-10-13	Other Salaries & Wages	51,857	95,164	99,830	99,830	104,821
571-10-14	Overtime	40	-	-	-	-
571-10-16	Christmas Bonus	1,300	1,700	1,700	1,700	1,700
571-10-21	FICA Taxes	41,072	48,855	53,483	53,483	57,406
571-10-23	Life & Health Insurance	131,042	151,388	159,715	159,715	164,604
571-10-24	General Employee Retirement	31,162	34,045	35,856	35,856	38,633
	Subtotal	763,761	900,688	948,178	948,178	1,011,053
	OPERATING					
571-30-34	Other Contractual Services	7,200	7,200	7,600	7,600	7,600
571-30-40	Travel & Per Diem	112	1,287	3,000	3,000	2,000
571-30-41	Communication Services	21,361	19,949	21,840	21,840	18,840
571-30-42	Transportation & Postage	1,169	1,916	2,200	2,200	2,200
571-30-43	Utilities	37,703	36,667	51,420	47,420	47,420
571-30-46	Repair & Maintenance	21,178	17,211	12,920	16,920	16,920
571-30-47	Printing & Binding	318	459	500	500	200
571-30-48	Promotional Activities	481	459	900	900	1,000
571-30-51	Office Supplies	16,009	17,089	19,000	19,000	19,000
571-30-52	Operating Supplies	-	-	-	-	10,000
571-30-54	Books, Pub, Subscriptions	66,119	62,788	100,800	100,800	87,600
571-30-55	Employee Study Expense	-	-	2,000	2,000	3,000
	Subtotal	171,649	165,025	222,180	222,180	215,780
	Capital Outlay					
571-60-64	Machinery & Equipment	-	1,696	6,000	6,000	-
	Subtotal	-	1,696	6,000	6,000	-
	PROGRAM TOTAL	**935,410**	**1,067,408**	**1,176,358**	**1,176,358**	**1,226,833**

FUND: GENERAL FUND - 001

Function	Department	Program
Culture & Resources	Library 571	Eustis Historical Museum 7190

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
571-10-12	Regular Salaries & Wages	-	-	-	-	-
571-10-13	Other Salaries & Wages	-	-	-	-	20,000
571-10-14	Overtime	-	-	-	-	4,000
571-10-16	Christmas Bonus	-	-	-	-	-
571-10-21	FICA Taxes	-	-	-	-	1,836
571-10-23	Life & Health Insurance	-	-	-	-	-
571-10-24	General Employee Retirement	-	-	-	-	-
	Subtotal	-	-	-	-	25,836
	OPERATING					
571-30-34	Other Contractual Services	-	-	-	-	12,000
571-30-40	Travel & Per Diem	-	-	-	-	750
571-30-41	Communication Services	-	-	-	-	2,100
571-30-42	Transportation & Postage	-	-	-	-	250
571-30-44	Rental & Leases	-	-	-	-	11,500
571-30-46	Repair & Maintenance	-	-	-	-	14,000
571-30-47	Printing & Binding	-	-	-	-	1,200
571-30-48	Promotional Activities	-	-	-	-	11,500
571-30-51	Office Supplies	-	-	-	-	2,500
571-30-54	Books, Pub, Subscriptions	-	-	-	-	4,600
571-30-55	Employee Study Expense	-	-	-	-	-
	Subtotal	-	-	-	-	60,400
	Capital Outlay					
571-60-64	Machinery & Equipment	-	-	-	-	-
	Subtotal	-	-	-	-	-
	PROGRAM TOTAL	-	-	-	-	**86,236**

Department Description

The Eustis Memorial Library provides a high quality of public library services. The Library provides access to a welcoming, clean facility and services including information resources in multiple formats that respond to the pursuit of knowledge, education, life-long learning, cultural enrichment and recreational reading and listening. Services include a circulating collection of over 100,000 items, including 7,600 video media and 2,500 audio media and 4,500 Ebooks and audio books, photocopying and printing, both onsite and remote access to information databases and our catalog, current and back issues of 76 magazines and newspapers.

Library Priorities, Strategies, Goals & Objectives

The library objectives are aligned with the City's Strategic Plans core Priorities and Strategies, notably the pursuit of a High-Quality Lifestyle. Departmental performance measures include key performance indicators (KPIs) that trac 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 and performance measures will involve tracking trends and outcomes over a more extended period. Additionally, it is dedicated to achieving the objectives outline in Goal #1 and Goal #3, which emphasize creating ana 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 intermediate 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 fluctuating numbers of patrons, circulation of materials, and participation in library programs and events, and does regular program surveys to ensure 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 and up-to-date 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 Services:* Patrons consistently report high levels of satisfaction with the library staff's knowledge, friendliness, 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 of improvement:

- *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 (KPISs)

Memorial Library Key Performance Indicators (KPIs)

Strategic Plan Priority	Strategic Plan Goal	Measure Type	Program Performance	Actual FY 2023-24	Actual FY 2024-25	Estimated FY2025-26	Projected FY2026-27
High- Quality Lifestyle	Goal # 1	Outcome	Volume of collection	100,988	96,095	97,000	98,001
High- Quality Lifestyle	Goal # 3	Efficiency	Number of items circulated	99,621	76,482	79,500	81,000
High- Quality Lifestyle	Goal # 3	Outcome	Number of virtual visits	34,000	34,300	32,000	33,000
High- Quality Lifestyle	Goal # 3	Efficiency	Number of responses to Reference Inquiries	17,650	15,785	16,000	16,500
High- Quality Lifestyle	Goal # 4	Outcome	Number of Adult events	36	194	250	245
High- Quality Lifestyle	Goal # 4	Outcome	Number of adult event participants	1,598	3,446	4,000	3,750
High- Quality Lifestyle	Goal # 4	Outcome	Number of youth events	70	312	315	299
High- Quality Lifestyle	Goal # 4	Outcome	Number of Youth events participants	2,780	9,000	10,000	9,500
High- Quality Lifestyle	Goal # 1	Outcome	Public Computer sessions	5,500	5,623	5,500	5,400
High- Quality Lifestyle	Goal # 1	Outcome	Number of Patrons.	6,740	7,324	6,500	6,200
Total Library Services				**268,983**	**248,561**	**251,065**	**253,895**



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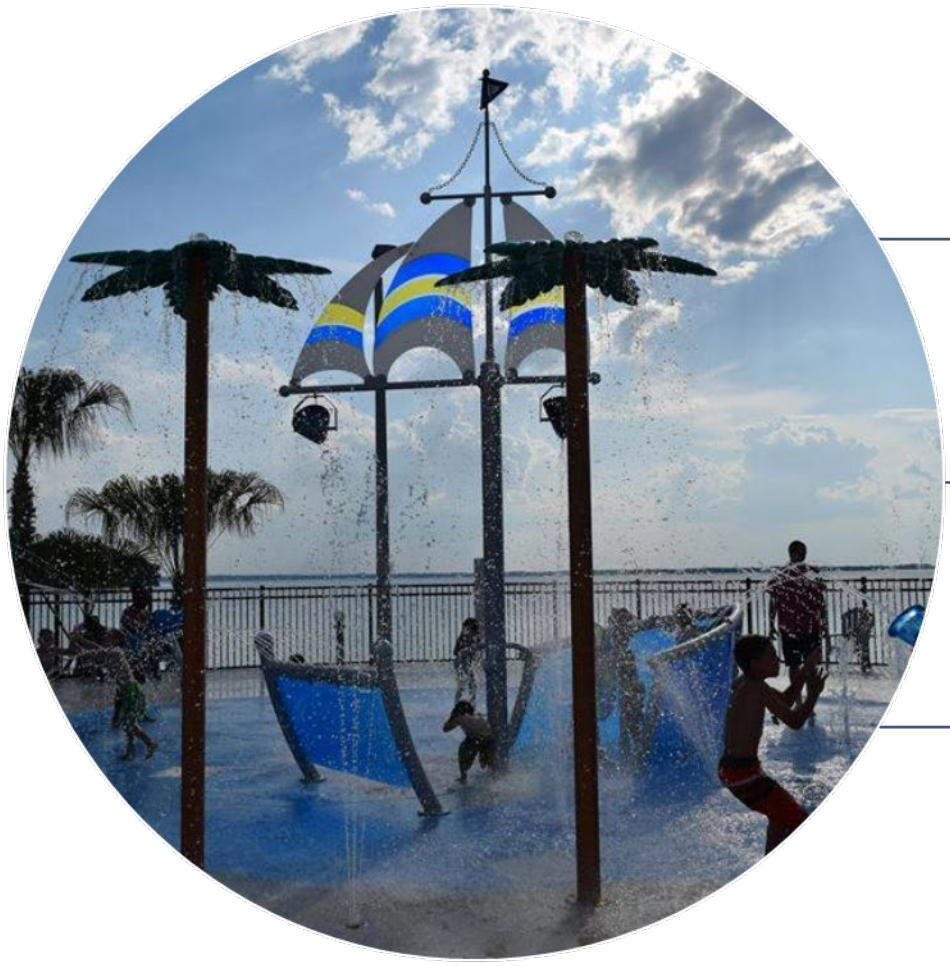
PARKS & RECREATION









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	$ 720,405	3	-
7310	Facility Rental	613,384	6	3
7320	Prog. Operations & Events	659,812	4	17
7330	Aquatic Programs	270,852	1	8
	Department Total	$ 2,264,454	14	28

	Capital Request	
7300	RecTrack Software	$ 28,000
	Storage Shed	150,000
	Women's Club Stucco	50,000
	Community Center Kitchen Renovations	75,000
	Women's Club Courtyard Upgrade	70,000
	Administration Building Paint	9,000
	Pavillion Concrete Repairs	5,000
	Corey Rolle Field Turf Grass	25,000
	Total	$ 412,000

Summary by Category	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
Personnel Services	796,552	1,151,917	1,340,948	1,340,948	1,383,179	3.15%
Operating Expenses	312,743	479,983	554,925	549,285	469,275	-14.57%
Subtotal	1,109,295	1,631,900	1,895,873	1,890,233	1,852,454	-2.00%
Capital Outlay	54,892	459,522	35,000	158,208	412,000	160.42%
Department Total	1,164,187	2,091,422	1,930,873	2,048,440	2,264,454	10.55%

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

Authorized Personnel FTE	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	Included Vacancy FY 26-27
Parks & Recreation Director	1	1	1	1	1	-
Administrative Assistant	-	-	-	-	1	-
Senior Staff Assistant	3	3	3	3	2	-
Maintenance Crew Chief	1	1	1	1	1	-
Custodian	2	2	2	2	2	-
Pool Supervisor	1	1	1	-	-	-
Maintenance Worker I	-	-	-	-	3	-
Program Coordinator - Athletics	3	3	3	-	1	-
Program Coordinator - Youth Programs	-	-	-	1	1	-
Program Coordinator - Teen Programs	-	-	-	1	1	-
Aquatics Manager	-	-	-	1	1	-
Deputy Aquatics Manager	-	-	-	1	-	-
Total	11	11	11	11	14	-

Authorized Personnel PTE	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	Included Vacancy FY 26-27
Custodian	2	2	3	3	3	-
Recreation Complex Assistant	3	3	20	15	15	-
Bus Driver	-	-	2	2	2	-
Head Lifeguard	-	1	1	1	1	-
Lifeguard & Splash Pad Attendent	7	7	7	7	7	-
	12	13	33	28	28	-

FUND: GENERAL FUND - 001

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

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
572-10-12	Regular Salaries & Wages	137,020	196,669	206,426	206,426	219,747
572-10-14	Overtime	824	880	2,000	2,000	2,000
572-10-16	Christmas Bonus	300	300	300	300	300
572-10-21	FICA Taxes	9,709	14,273	15,968	15,968	16,987
572-10-23	Life & Health Insurance	31,491	41,288	43,559	43,559	44,892
572-10-24	General Employee Retirement	8,427	11,846	12,506	12,506	13,305
	Subtotal	187,771	265,256	280,757	280,757	297,230
	OPERATING					
572-30-31	Professional Services	7,238	7,500	30,000	30,000	-
572-30-34	Other Contractual Services	-	-	5,300	5,300	7,300
572-30-40	Travel & Per Diem	1,218	1,720	2,750	2,750	1,500
572-30-41	Communication Services	4,700	4,780	6,800	6,800	6,800
572-30-42	Transportation & Postage	85	122	-	-	100
572-30-43	Utility Services	-	2,074	6,000	6,000	3,000
572-30-46	Repair & Maintenance	1,400	1,271	1,400	2,400	2,400
572-30-48	Promotional Activities	1,500	9,000	6,500	6,500	5,000
572-30-51	Office Supplies	1,318	2,775	3,000	3,000	2,000
572-30-52	Operating Supplies	2,498	3,700	5,200	5,200	5,200
572-30-54	Books, Pub, Subscriptions	619	2,775	2,775	2,775	2,775
572-30-55	Employee Study Expense	1,011	2,588	4,100	4,100	4,100
572-30-56	Vehicle Repair & Maintenance	110	403	1,500	1,500	1,000
	Subtotal	21,697	38,707	75,325	76,325	41,175
	CAPITAL OUTLAY					
572-60-64	Machinery & Equipment	-	298,957	-	22,668	382,000
	Subtotal	-	298,957	-	22,668	382,000
	PROGRAM TOTAL	**209,468**	**602,920**	**356,082**	**379,750**	**720,405**

FUND: GENERAL FUND - 001

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

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
572-10-12	Regular Salaries & Wages	93,211	179,068	193,588	193,588	245,670
572-10-13	Other Salary & Wages	15,229	29,772	48,920	48,920	48,920
572-10-14	Overtime	297	1,346	3,000	3,000	3,000
572-10-16	Christmas Bonus	300	500	700	700	900
572-10-21	FICA Taxes	7,982	15,284	18,835	18,835	21,189
572-10-23	Life & Health Insurance	32,507	64,225	72,598	72,598	89,784
572-10-24	General Employee Retirement	5,745	10,791	11,795	11,795	14,920
	Subtotal	155,269	300,987	349,435	349,435	424,384
	OPERATING					
572-30-31	Professional Services	121	-	-	-	-
572-30-41	Communication Services	9,252	11,919	11,350	11,350	11,350
572-30-43	Utility Services	46,981	41,620	42,150	42,150	42,150
572-30-46	Repair & Maintenance	29,479	29,264	32,800	39,500	40,000
572-30-47	Printing & Binding	293	1,993	-	-	-
572-30-48	Promotional Activities	805	700	-	-	-
572-30-52	Operating Supplies	47,090	54,056	61,500	60,500	61,500
572-30-56	Vehicle Repair & Maintenance	2,870	2,912	4,000	4,000	4,000
	Subtotal	136,891	142,464	151,800	157,500	159,000
	CAPITAL OUTLAY					
572-60-63	Park Improvements	-	-	-	-	30,000
572-60-64	Machinery & Equipment	29,990	44,921	35,000	135,540	-
	Subtotal	29,990	44,921	35,000	135,540	30,000
	PROGRAM TOTAL	**322,150**	**488,372**	**536,235**	**642,475**	**613,384**

FUND: GENERAL FUND - 001

Function	Department	Program
Culture & Recreation	Parks & Recreation 572	Prog. Operations & Events 7320

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
572-10-12	Regular Salaries & Wages	164,225	197,423	202,252	202,252	216,365
572-10-13	Other Salary & Wages	101,021	165,690	142,800	142,800	149,940
572-10-14	Overtime	1,546	2,585	5,000	5,000	5,000
572-10-16	Christmas Bonus	1,300	400	1,500	1,500	1,500
572-10-21	FICA Taxes	19,669	27,533	26,894	26,894	28,520
572-10-23	Life & Health Insurance	41,649	52,756	58,078	58,078	59,856
572-10-24	General Employee Retirement	10,412	11,973	12,135	12,135	13,282
	Subtotal	339,821	458,361	448,659	448,659	474,462
	OPERATING					
572-30-34	Other Contractual Services	22,637	29,183	43,000	37,360	38,000
572-30-40	Travel & Per Diem	-	750	2,000	2,000	2,000
572-30-41	Communication Services	-	-	1,000	1,000	1,000
572-30-46	Repair & Maintenance	11,570	54,024	9,000	10,000	9,000
572-30-47	Printing & Binding	1,000	6,000	6,000	6,000	6,000
572-30-48	Promotional Activities	3,378	3,900	2,700	2,700	2,700
572-30-52	Operating Supplies	68,460	130,659	145,700	145,700	120,000
572-30-54	Books, Pub, Subscriptions	1,158	1,198	1,650	1,650	1,650
572-30-55	Employee Study Expense	314	-	14,500	12,500	2,500
572-30-56	Vehicle Repair & Maintenance	475	2,322	2,500	2,500	2,500
	Subtotal	108,992	228,036	228,050	221,410	185,350
	CAPITAL OUTLAY					
572-60-18	Park Improvements	20,000	15,093	-	-	-
572-60-64	Machinery & Equipment	4,902	90,862	-	-	-
	Subtotal	24,902	105,955	-	-	-
	PROGRAM TOTAL	**473,715**	**792,351**	**676,709**	**670,069**	**659,812**

FUND: GENERAL FUND - 001

Function	Department	Program
Culture & Recreation	Parks & Recreation 572	Aquatic Programs 7330

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
572-10-12	Regular Salaries & Wages	70,693	82,965	113,431	113,431	71,479
572-10-13	Other Salary & Wages	19,420	15,679	97,000	97,000	81,850
572-10-14	Overtime	-	-	1,000	1,000	1,000
572-10-16	Christmas Bonus	200	100	200	200	100
572-10-21	FICA Taxes	6,733	7,541	14,873	14,873	13,420
572-10-23	Life & Health Insurance	12,190	16,056	29,039	29,039	14,964
572-10-24	General Employee Retirement	4,455	4,972	6,553	6,553	4,289
	Subtotal	113,691	127,313	262,096	262,096	187,102
	OPERATING					
572-30-34	Other Contractual Services	-	-	-	-	-
572-30-40	Travel & Per Diem	276	859	2,000	2,000	1,000
572-30-41	Communication Services	2,163	2,584	3,100	3,100	3,100
572-30-43	Utility Services	17,891	20,156	29,150	29,150	29,150
572-30-46	Repair & Maintenance	2,529	12,270	16,000	16,000	16,000
572-30-48	Promotional Activities	-	1,000	1,000	1,000	1,000
572-30-52	Operating Supplies	21,573	31,258	45,000	39,300	30,000
572-30-54	Books, Pub, Subscriptions	340	1,380	2,000	2,000	1,000
572-30-55	Employee Study Expense	392	1,270	1,500	1,500	2,500
	Subtotal	45,164	70,777	99,750	94,050	83,750
	CAPITAL OUTLAY					
572-60-64	Machinery & Equipment	-	9,689	-	-	-
	Subtotal	-	9,689	-	-	-
	PROGRAM TOTAL	**158,854**	**207,779**	**361,846**	**356,146**	**270,852**

Parks and Recreation Department Priorities, Strategies, Goals & Objectives

The 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 its impact on achieving immediate goals, helping city officials make informed decisions about funding and resource allocation for long-term goals. The long-term goals and performance measures will track trends and outcomes over an extended period. The Parks & Recreation Department fully supports the city's goals: Goal #1 is to be a beautiful, livable city, Goal #2 focuses on economic growth, and Goal #3 focuses on offering 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 various 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 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 community's changing needs and preferences.

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.

The following are the points of the Parks and Recreation Department's 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 meets the community's recreational needs.
- *Community Engagement:* The department actively engages the community through well-attended events, programs, and activities. It 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, recreational facilities, and playgrounds are well-maintained, safe, and accessible to all residents.
- *Inclusivity:* The Department promotes inclusivity and offers programs and services catering to diverse age groups, abilities, and backgrounds.
- *Financial Stewardship:* The Department manages its budget efficiently, demonstrating responsible resource allocation and financial accountability.
- *Partnerships:* The Department's 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:

- *Master Plan:* Conduct a parks & recreation master plan to determine a community needs assessment to ensure the department's programs, facilities, and growth 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 Parks and Recreation Department's annual review acknowledges achievements and 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 and Recreation Department - Street Maintenance Key Performance Indicators (KPIs)

Strategic Plan Priority	Strategic Plan Goal	Measures Type	Program Performance	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Projected FY 2026-27
High Quality Lifestyle	Goal #2	Development Performance	Number of Citizens Served	23,220	25,350	27,500	29,000
High Quality Lifestyle	Goal #2	Development Performance	Number of Facilities Reserved	458	458	458	458
High Quality Lifestyle	Goal #1	Outcome	City Swimming Pool Visits	2,215	975	5,000	5,000
High Quality Lifestyle	Goal #3	Outcome	Senior Breakfasts	968	968	1,000	1,000
High Quality Lifestyle	Goal #3	Outcome	Senior Teck Tok	694	700	750	750
High Quality Lifestyle	Goal #3	Outcome	Family Fun Day	125	125	125	125
High Quality Lifestyle	Goal #3	Outcome	Dog Obedience Classes	260	260	260	260
High Quality Lifestyle	Goal #3	Outcome	Fun Zone Visits (Youth Program)	4,335	4,865	5,000	5,000
High Quality Lifestyle	Goal #3	Outcome	Summer Camp Visits (Youth Program)	3,655	4,254	4,500	4,500
High Quality Lifestyle	Goal #1	Outcome	Swim Splash Pad Visits	500	100	500	1,000
High Quality Lifestyle	Goal #3	Outcome	Youth Sports Progam Participants	400	425	450	450
High Quality Lifestyle	Goal #2	Outcome	Lunch Kids Event	400	400	400	425
High Quality Lifestyle	Goal #2	Outcome	Snack Kids Event	3,123	3,375	3,500	4,000
High Quality Lifestyle	Goal #2	Outcome	Dinner Kids Event	3,185	3,279	3,500	4,000
Total Parks and Recreation Participants				**43,538**	**45,534**	**52,943**	**55,968**

FUND: GENERAL FUND - 001

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

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
8100	**TRANSFERS TO FUNDS**					
8100-581-91-13	Transfer To Street Improv.	845,000	845,000	845,000	845,000	1,000,000
8100-581-91-14	Transfer To Community Redev.	784,499	894,715	970,755	970,755	999,682
8100-581-91-60	Transfer To Greenwood Cemet.	6,440	9,056	8,000	8,000	8,000
8100-581-91-68	Transfer To Econ. Dev. Fund	50,000	-	-	-	-
	Subtotal	1,685,939	1,748,771	1,823,755	1,823,755	2,007,682
	CONTINGENCIES					
8400-512-92-01	Strategic Plan	-	-	-	-	100,000
8400-525-30-49	Thousand Year Flood	-	-	-	681,647	-
8400-581-92-01	Contingency	7,377	5,147	100,000	84,100	25,000
8400-581-92-03	Contingency Special Programs	-	1,260	-	-	-
8400-581-92-04	Unemployment Comp.	340	912	10,000	10,000	4,000
8400-581-92-09	Police/Fire Union Negotiation	8,906	26,627	20,000	20,000	25,000
8400-581-92-17	Termination Pay	154,205	30,863	120,000	120,000	120,000
8400-581-92-18	Bad Debt Write-Off	2,124	4,672	12,000	11,038	6,000
8400-581-92-21	Tax-Leased Property	-	-	-	962	-
8400-581-92-30	Economic Dev. Incentives	-	-	100,000	100,000	-
	Subtotal	172,953	69,480	362,000	1,027,747	280,000
8500	**INSURANCE**					
8500-581-30-45	Insurance	905,135	917,772	932,161	932,161	1,008,000
8500-581-30-48	Hurricane Milton - FY 2025	-	63,626	-	10,000	-
	Subtotal	905,135	981,398	932,161	942,161	1,008,000
8600	**PROJECTS**					
8600-513-60-01	City Computer Upgrade Prog.	-	-	-	375,000	-
8600-517-60-49	Public Works Equipment	-	-	-	-	270,000
8600-581-60-29	Haselton Dog Park	-	-	50,000	50,000	-
8600-581-94-33	America In Bloom	46,025	27,474	100,000	100,000	-
8600-581-94-41	Impact Fee Study	-	59,650	-	-	-
8600-581-94-42	Leases (As Lessee)	(124,478)	-	-	-	-
8600-581-94-49	Playground Park Maintenance	-	-	-	-	26,000
8600-581-60-46	Community Center Roof Repair	-	-	350,000	350,000	600,000
8600-581-60-47	Ferran Park Bandshell Repair	-	-	125,000	125,000	-
8600-581-60-58	Corey Rolle Field Turf/Grass	-	-	125,000	125,000	-
8600-581-94-33	America In Bloom - Projects	-	-	-	43,073	-
	Subtotal	(78,453)	87,124	750,000	1,168,073	896,000
8800	**DEBT SERVICE**					
8800-581-70-74	SBITA Principal	140,158	237,484	-	-	-
8800-581-70-75	SBITA Interest	8,383	1,060	-	-	-
	Subtotal	148,541	238,544	-	-	-
8900	**ORGANIZATION GRANTS**					
8900-581-93-01	Organizational Grant	28,574	50,268	30,000	38,260	-
8900-581-93-34	Lake Cares, Inc	-	-	-	-	-
	Subtotal	28,574	50,268	30,000	38,260	-
	NON-DEPARTMENTAL TOTAL	**2,862,689**	**3,175,586**	**3,897,916**	**4,999,996**	**4,191,682**



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SALES TAX FUND





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Fund Type	Sales Tax Capital Projects Fund	Profile
Sales Tax Revenue | Governmental		
Fund Family: Special Revenue	Summary	Project Funds

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
	BEGINNING FUND BALANCE	**3,119,056**	**3,441,780**	**4,159**	**2,670,694**	**(22,354)**	**-100.84%**
	REVENUE						
312-10-00	SALES TAX LOCAL	2,917,082	2,966,245	2,879,719	2,879,719	2,733,668	-5.07%
331-10-00	COUNTY AID - ROSENWALD	-	-	850,000	850,000	850,000	0.00%
334-49-01	STATE GRANT - ROSENWALD 75%	-	-	1,890,000	1,890,000	-	-100.00%
334-49-03	COUNTY LIBRARY GRANT	-	-	500,000	500,000	-	-100.00%
337-40-02	STATE NORTHSHORE CULVERT	-	-	200,000	200,000	-	-100.00%
361-10-00	INTEREST	121,454	71,753	93,000	93,000	93,000	0.00%
381-49-00	TRANSFER FROM STORMWATER	140,000	-	-	-	-	0.00%
	TOTAL REVENUE	**3,178,536**	**3,037,998**	**6,412,719**	**6,412,719**	**3,676,668**	**-42.67%**
	TOTAL REVENUE & BALANCES	**6,297,592**	**6,479,778**	**6,416,878**	**9,083,413**	**3,654,314**	**-59.77%**
	EXPENDITURES						
	PROJECTS	2,839,918	4,056,641	5,355,500	9,105,767	2,520,000	-72.33%
581-70-71	DEBT SERVICE - PRINCIPAL	15,311	15,816	-	-	-	0.00%
581-70-72	DEBT SERVICE - INTEREST	583	78	-	-	-	0.00%
584-60-36	LEASE & OTHER FINANCING PROCEEDS	-	(263,451)	-	-	-	0.00%
	TOTAL EXPENDITURES	**2,855,812**	**3,809,084**	**5,355,500**	**9,105,767**	**2,520,000**	**-72.33%**
	AVAILABLE BALANCE	**3,441,780**	**2,670,694**	**1,061,378**	**(22,354)**	**1,134,314**	**-5174.42%**
	TOTAL ENDING FUND BALANCE	**3,441,780**	**2,670,694**	**1,061,378**	**(22,354)**	**1,134,314**	**-5174.42%**

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 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	ADMINISTRATIVE						
512-60-12	City Manager Equipment		-	-	-	-	-
512-60-25	City Manager Vehicle		-	36,504	-	-	-
513-60-01	City Computer Upgrade Prog.		(2,896)	100,123	714,000	408,455	200,000
513-60-03	City Telephone System		-	-	-	-	-
513-60-04	Security System		-	-	-	1,831	250,000
513-60-96	Right-To-Use Leased Assets		-	263,451	-	-	-
519-60-11	Computer Upgrade Program		-	-	-	-	-
519-60-45	PW Eustis Mobility		-	-	-	-	-
519-60-53	Northshore Culvert		-	-	400,000	675,000	-
581-70-74	SBITA Principal		-	-	-	-	-
581-70-75	SBITA Interest		-	-	-	-	-
		Total	(2,896)	400,078	1,114,000	1,085,286	450,000
	POLICE						
521-60-01	Police Vehicles		308,048	319,502	315,000	315,000	330,000
521-60-10	Police Keyless Door Locks		-	-	-	-	-
521-60-12	Police Equipment		89,619	89,603	-	-	-
521-60-74	Police Department Cameras		-	2,236	-	27,411	320,000
		Total	397,667	411,341	315,000	342,411	650,000
	FIRE						
522-60-04	Fire Dept. Bunker Gear		-	-	-	-	-
522-60-05	Pierce Impel Side Pumper		297,056	594,114	1,000,000	1,019,000	-
522-60-06	Fire Administration Building		-	-	390,000	390,000	-
522-60-10	Fire Command Vehicle		-	-	80,000	80,000	-
522-60-11	FS 22 Renovation		36,716	10,953	-	62,568	-
522-60-12	FS 22 Exterior Sign & Paint		-	-	-	-	-
522-60-13	Fire Boat		-	-	-	-	-
522-60-14	FS 22 Equipment		-	51,878	-	-	-
522-60-15	Fire Administration Vehicle		-	59,925	-	-	-
522-60-16	FS 22 Bay Doors		119,661	-	-	-	-
522-60-17	Fire Communication		46,216	75,012	-	3,730	-
522-60-34	Fire Phoenix G2 System		-	-	120,000	116,908	-
522-60-36	Fire Life Pack		67,137	-	-	-	-
522-60-95	SBITA		-	-	-	-	-
522-60-98	EFD - Konex Box Expansion		-	-	-	-	35,000
522-60-99	Fire Admin. Building Build-Out		-	-	-	-	320,000
		Total	566,786	791,882	1,590,000	1,672,206	355,000

Function	Sales Tax Capital Projects Fund	Program
Capital Projects	Public Works	Projects
Public Works	517|519|536|541|538	8600

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PUBLIC WORKS FACILITIES					
517-60-01	Building Improvements	333,306	179,892	471,500	757,300	375,000
517-60-06	Fin. Annex Security Upgrade	49,791	-	-	-	-
517-60-08	Parking Lot Resurface	-	-	50,000	51,429	-
517-60-10	Parking Lot Seal & Stripe	3,274	-	-	-	-
517-60-11	City Hall Maint. & Improv.	15,005	-	-	-	-
517-60-14	Parks Misc. Equip. & Maint.	99,866	73,487	-	1	-
517-60-15	Cemetery Improvements	-	-	-	569,800	-
517-60-16	400 Morin St Building Addition	-	46,747	100,000	205,483	-
517-60-18	Public Park Improvements	-	50,384	-	37,000	-
517-60-19	Fire Station Improvements	-	4,500	-	46,092	-
	Total	501,242	355,010	621,500	1,667,104	375,000
	PUBLIC WORKS UTILITIES					
536-60-01	Floating Dock	-	-	-	345,400	-
	Total	-	-	-	345,400	-
	PUBLIC WORKS TRANP.					
538-60-04	Machinery & Equipment	-	459,992	-	-	-
538-60-05	Eustis St. & Doane Avenue	-	-	-	110,000	-
541-60-03	Sidewalk Project	61,145	67,059	-	-	-
541-60-04	Street Sealing	51,481	51,865	-	-	-
541-60-15	Street Resurfacing	490,899	411,768	570,000	568,571	490,000
541-60-21	Backhoe	-	155,796	-	-	-
541-60-25	Used Pickup Truck	-	-	30,000	30,000	50,000
541-60-26	PW - Bucket Truck	-	134,756	-	-	-
541-60-29	Mobility Plan Improvements	97,742	3,950	-	-	-
541-60-38	Dump Truck	89,485	-	-	-	-
541-60-39	PW - New Pickup Truck	39,176	50,000	-	-	-
541-60-50	Rosenwald Gardens Rd.	399,088	40,966	-	1,571,712	-
541-60-99	Transp. Local Trails Master Plan	-	-	-	-	75,000
	Total	1,229,016	1,376,151	600,000	2,280,283	615,000

Function	Sales Tax Capital Projects Fund	Program
Capital Projects	Library | Parks & Recreation	Projects
Culture & Recreation	571|572	8600

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	LIBRARY					
571-60-01	Library A/C	-	20,044	-	164,866	-
571-60-04	Library Expansion	-	-	1,000,000	1,000,000	-
571-60-17	Library Meeting Room	-	25,000	-	35,000	-
	Total	-	45,044	1,000,000	1,199,866	-
	PARKS & RECREATION					
572-60-02	P&R Facility Improvements	-	12,342	-	19,557	-
572-60-15	Kayak Rental	30,000	-	-	-	-
572-60-22	Racquet/Tennis Court Improv.	-	45,590	-	15,200	-
572-60-33	Wayfinding & Gateway Signs	-	9,000	-	36,000	-
572-60-37	P&R Playground Improvements	-	215,130	-	68,200	-
572-60-49	P&R Administration Vehicle	-	-	65,000	65,000	-
572-60-64	Parade Float	-	25,000	-	-	-
572-60-74	P&R Carver Park Equipment	-	40,228	-	79,100	-
572-60-76	P&R Basketball/Tennis Ct. Resurf.	-	-	50,000	50,000	75,000
572-60-79	Facility Vehicles	19,155	41,577	-	-	-
572-60-80	Splash Pad Fence	-	-	-	30,000	-
572-60-83	Carver Park Improvements	-	83,921	-	16,000	-
572-60-85	Aquatic Center Improvements	49,124	13,003	-	59,084	-
572-60-86	Sunset Island Improvement	49,823	110,000	-	-	-
572-60-89	P&R Pool Resurfacing	-	-	-	50,000	-
572-60-91	Garden Room Improvements	-	81,344	-	25,069	-
	Total	148,102	677,135	115,000	513,211	75,000
	PROJECTS TOTAL	**2,839,918**	**4,056,641**	**5,355,500**	**9,105,767**	**2,520,000**

Function	Sales Tax Capital Projects Fund	Program
Capital Projects	Fire	Projects
Capital Lease	584	8800

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	FIRE					
584-60-36	Lease & Other Financing Proceeds	-	(263,451)	-	-	-
	Total	-	(263,451)	-	-	-
	DEBT TOTAL	**-**	**(263,451)**	**-**	**-**	**-**

FUND: SALES TAX CAPITAL PROJECTS - 010

Function	Sales Tax Capital Projects Fund	Program
Capital Projects	SBITA	Projects
Public Safety	581	8800

Account	DESCRIPTION		Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	FIRE						
581-70-74	SBITA - Principal		15,311	15,816	-	-	-
581-70-75	SBITA- Interest		583	78	-	-	-
		Total	15,894	15,894	-	-	-
	DEBT TOTAL		**15,894**	**15,894**	**-**	**-**	**-**

SPECIAL REVENUE FUND



Special Revenue Funds Summary
Fiscal Year 2026-27

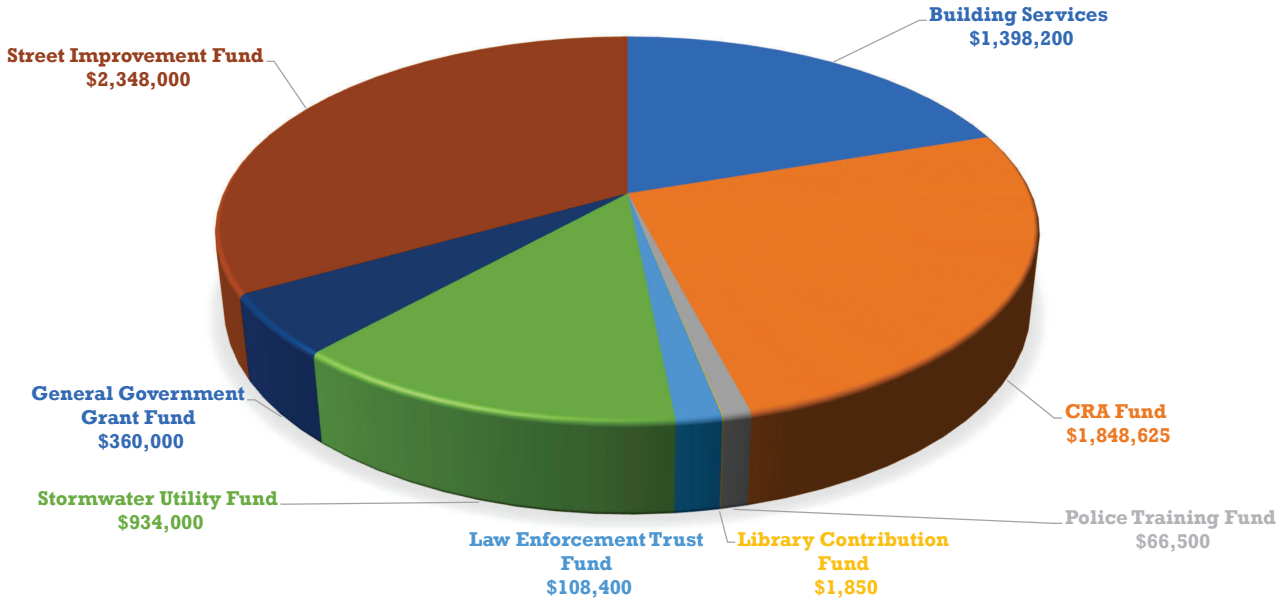
Estimated Revenue & Expenditures	Library Contrib. Fund FY 26-27	Police Training Fund FY 26-27	Law Enfor. Trust Fund FY 26-27
Beginning Estimated Fund Balance	**32,815**	**44,725**	**108,460**
Estimated Revenue:			
Ad Valorem (Property) Taxes	-	-	-
Utility Taxes	-	-	-
Franchise Fees	-	-	-
Licenses and Permits	-	-	-
Intergovernmental Revenue	-	-	-
Charges for Services	-	-	-
Fines and Forfeitures	-	64,000	105,000
Miscellaneous Revenues	1,850	2,500	2,400
Other Financing Sources	-	-	1,000
Total Estimated Revenues	**1,850**	**66,500**	**108,400**
Total Estimated Revenues & Balances	**34,665**	**111,225**	**216,860**
Estimated Expenditures / Expenses:			
General Services	-	-	-
Public Safety	-	40,000	-
Physical Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Culture and Recreation	5,000	-	-
Debt Service	-	-	-
Other Financing Sources (Uses)	-	-	-
Total Estimated Expenditure / Expenses	**5,000**	**40,000**	**-**
Reserves	**-**	**-**	**-**
Total Appropriated Expend. & Reserves	**5,000**	**40,000**	**-**
Available Estimated Balance	**29,665**	**71,225**	**216,860**
Ending Estimated Fund Balance	**29,665**	**71,225**	**216,860**

Street Impv. Fund FY 26-27	CRA Fund FY 26-27	General Gov. Grant Fund FY 26-27	Building Services Fund FY 26-27	Stormwater Fund FY 26-27	Total FY 26-27
276,614	**543,320**	**7,370**	**140,202**	**(255,783)**	**897,723**
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,303,200	-	1,303,200
965,000	673,943	-	-	-	1,638,943
-	-	-	-	900,000	900,000
-	-	-	-	-	169,000
65,000	175,000	-	95,000	34,000	375,750
1,318,000	999,682	360,000	-	-	2,678,682
2,348,000	**1,848,625**	**360,000**	**1,398,200**	**934,000**	**7,065,575**
2,624,614	**2,391,945**	**367,370**	**1,538,402**	**678,217**	**7,963,298**
-	-	-	-	-	-
-	-	-	1,586,106	-	1,626,106
	1,145,000	-	-	1,362,602	2,507,602
2,772,243	-	-	-	-	2,772,243
-	309,400	-	-	-	309,400
-	-	-	-	-	5,000
-	198,500	-	-	-	198,500
-	391,142	360,000	-	-	751,142
2,772,243	**2,044,042**	**360,000**	**1,586,106**	**1,362,602**	**8,169,993**
693,061	**511,011**	**-**	**396,527**	**340,651**	**1,941,248**
3,465,304	**2,555,053**	**360,000**	**1,982,633**	**1,703,253**	**10,111,241**
(147,629)	**347,903**	**7,370**	**(47,704)**	**(684,385)**	**(206,695)**
(147,629)	**347,903**	**7,370**	**(47,704)**	**(684,385)**	**(206,695)**

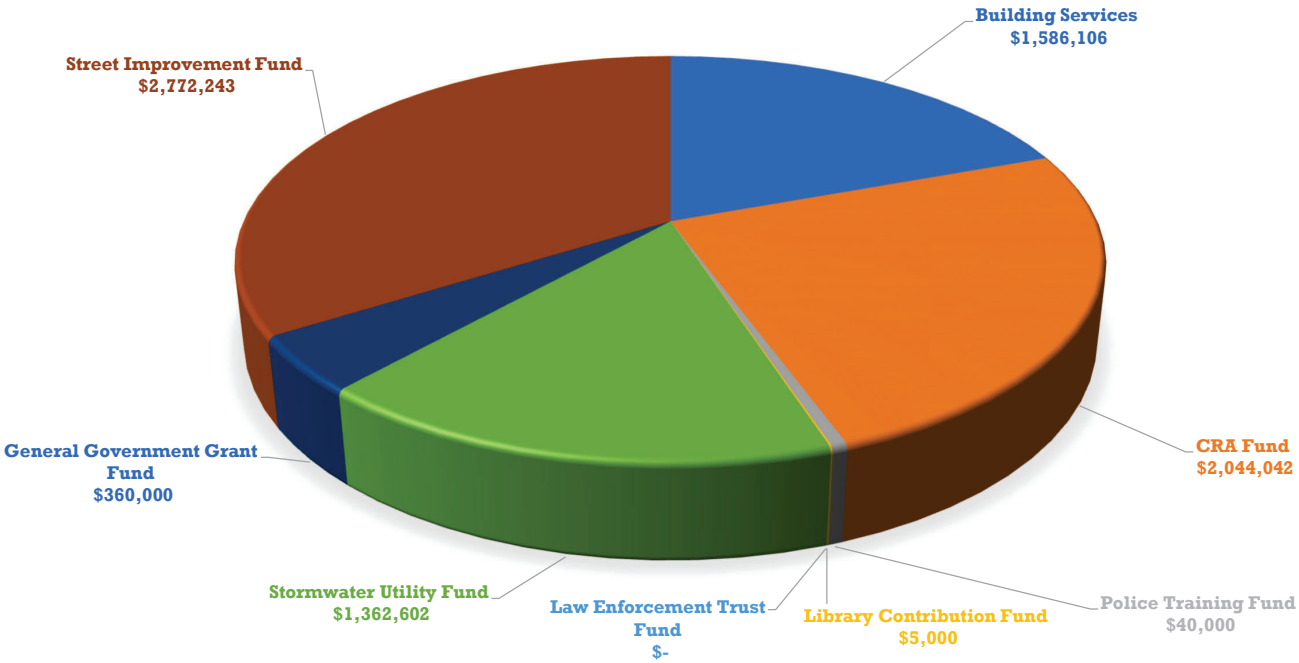
Budget Special Revenue Funds for Fiscal Year 2026-27
Revenues vs. Expenditures

Total Revenue - $7,065,575
Total Expenditure - $8,169,993

REVENUES



EXPENDITURES



Fund Type	Library Contribution Fund	Profile
Revenue | Governmental		
Fund Family: Special Revenue	Summary	Non-Major Fund

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
	BEGINNING FUND BALANCE	**34,324**	**33,948**	**30,458**	**35,915**	**32,815**	**-8.63%**
	REVENUE						
361-10-00	INTEREST	(227)	10	50	50	100	100.00%
361-40-00	INTEREST EARNINGS GULLET	747	489	550	550	550	0.00%
361-50-00	INTEREST EARNINGS GARRET	46	31	50	50	50	0.00%
361-60-00	INTEREST EARNINGS ROBINSON	378	251	400	400	400	0.00%
361-70-00	INTEREST EARNINGS QUIGG	260	150	200	200	200	0.00%
366-10-00	DONATIONS	41	636	500	500	200	-60.00%
366-20-00	MEMORIAL DONATIONS	40	400	250	250	250	0.00%
369-30-00	OTHER MISCELLANEOUS	-	-	100	100	100	0.00%
	TOTAL REVENUE	**1,285**	**1,967**	**2,100**	**2,100**	**1,850**	**-11.90%**
	TOTAL REVENUE & BALANCES	**35,609**	**35,915**	**32,558**	**38,015**	**34,665**	-8.81%
7110-571	**EXPENDITURES**						
571-30-57	GULLETT TRUST LARGE PRINT	-	-	100	100	-	-100.00%
571-30-58	GARRETT LP BOOKS & TAPES	-	-	-	-	-	0.00%
571-30-59	ROBINSON MEMORIAL PURCHASES	-	-	100	100	-	-100.00%
571-30-60	QUIGG FAMILY TRUST PURCHASES	1,621	-	-	-	-	0.00%
571-60-64	MACHINERY & EQUIPMENT	-	-	-	-	-	0.00%
571-60-66	LIBRARY MEMORIALS	40	-	5,000	5,000	5,000	0.00%
571-91-01	TRANSFER TO GENERAL FUND	-	-	-	-	-	0.00%
	TOTAL EXPENDITURES	**1,661**	**-**	**5,200**	**5,200**	**5,000**	**-3.85%**
	REQUIRED RESERVES						
	AVAILABLE BALANCE	**33,948**	**35,915**	**27,358**	**32,815**	**29,665**	**-9.60%**
	TOTAL ENDING FUND BALANCE	**33,948**	**35,915**	**27,358**	**32,815**	**29,665**	**-9.60%**



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Fund Type	Police Training Fund	Profile
Revenue | Governmental		
Fund Family: Special Revenue	Summary	Non-Major Fund

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
	BEGINNING FUND BALANCE	**73,429**	**79,911**	**82,186**	**52,025**	**44,725**	**-14.03%**
	REVENUE						
351-20-00	POLICE EDUCATION FINES	-	4,948	-	-	4,000	0.00%
351-60-00	LAW ENFORCEMENT AUTOMATION	63,767	6,366	60,000	60,000	60,000	0.00%
361-10-00	INTEREST	2,568	2,470	2,700	2,700	2,500	-7.41%
	TOTAL REVENUE	**66,335**	**13,785**	**62,700**	**62,700**	**66,500**	**6.06%**
	TOTAL REVENUE & BALANCES	**139,764**	**93,696**	**144,886**	**114,725**	**111,225**	**-3.05%**
8400-581	**EXPENDITURES**						
581-30-32	ACCOUNTING & AUDITING	300	325	-	-	-	0.00%
581-30-57	POLICE TRAINING	29,886	11,679	40,000	40,000	40,000	0.00%
581-60-65	AUTOMATION EQUIPMENT	19,624	19,623	30,000	30,000	-	-100.00%
581-70-74	SBITA PRINCIPAL	9,593	9,837	-	-	-	0.00%
581-70-75	SBITA INTEREST	450	207	-	-	-	0.00%
	TOTAL EXPENDITURES	**59,853**	**41,671**	**70,000**	**70,000**	**40,000**	**-42.86%**
	AVAILABLE BALANCE	**79,911**	**52,025**	**74,886**	**44,725**	**71,225**	59.25%
	TOTAL ENDING FUND BALANCE	**79,911**	**52,025**	**74,886**	**44,725**	**71,225**	**59.25%**



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Fund Type	Law Enforcement Trust Fund	Profile
Revenue | Governmental		
Fund Family: Special Revenue	Summary	Non-Major Fund

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
	BEGINNING FUND BALANCE	**42,185**	**7,443**	**(507)**	**48,460**	**108,460**	**123.81%**
	REVENUE						
359-80-00	OTHER FORFEITURES	-	60,285	30,000	30,000	40,000	33.33%
359-80-01	FEDERAL FELONY FORFEITURES	-	22,019	24,000	84,000	65,000	-22.62%
361-10-00	INTEREST	978	-	-	-	-	0.00%
361-10-01	INTEREST - STATE FORFEITURES	-	84	300	300	400	100.00%
361-10-02	INTEREST - FEDERAL FORFEITURES	-	366	700	700	2,000	100.00%
366-10-00	CONTRIB. - PRIV. DONATIONS	-	2,513	5,000	5,000	1,000	100.00%
	TOTAL REVENUE	**978**	**85,267**	**60,000**	**120,000**	**108,400**	**-9.67%**
	TOTAL REVENUE & BALANCES	**43,163**	**92,710**	**59,493**	**168,460**	**216,860**	**28.73%**
2180	**EXPENDITURES**						
521-30-44	RENTAL & LEASES	627	-	-	-	-	0.00%
521-30-57	POLICE TRAINING	(179)	-	-	-	-	0.00%
521-30-58	COMMUNITY DONATIONS	35,272	38,000	-	-	-	0.00%
521-60-67	MACHINERY & EQUIP. POLICE	-	6,250	-	-	-	0.00%
521-60-68	FEDERAL FORFEIT - CAP. EQUIPMENT	-	-	-	60,000	-	-100.00%
	TOTAL EXPENDITURES	**35,720**	**44,250**	**-**	**60,000**	**-**	**-100.00%**
	AVAILABLE BALANCE	**7,443**	**48,460**	**59,493**	**108,460**	**216,860**	**99.94%**
	TOTAL ENDING FUND BALANCE	**7,443**	**48,460**	**59,493**	**108,460**	**216,860**	**99.94%**



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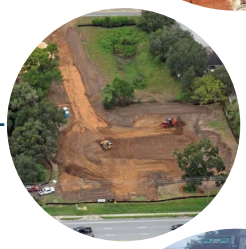
STREET IMPROVEMENT









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.

Function	Department	Summary
Public Works	Public Works - Street Improvement 541|581	Administration Programs | Capital | Positions

Program	Title	Budget by Program	FTE Positions	PTE Positions
4100	Administration	$ 255,407	-	3
4110	Public Land Maintenance	472,291	3	1
4120	Lighting/Control	417,037	2	-
4130	Street Maint./Construction	838,321	7	-
4140	Lawn Mowing	441,787	5	-
4150	Tree Service/Acquisition	41,000	-	-
8400	Contingencies	106,400	-	-
8600	Capital Projects	200,000	-	-
	Department Total	$ 2,772,243	17	4

	Capital Request		
4130	Pavement Reflectivity Striping		100,000
8600	Sidewalk Project		90,000
8600	Eustis Mobility		60,000
8600	Street Resealing Project		50,000
	Total	$	300,000

Summary by Category	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
Personnel Services	1,034,438	1,275,763	1,416,036	1,404,936	1,434,648	2.11%
Operating Expenses	690,560	740,394	861,452	1,574,854	1,037,595	-34.11%
Subtotal	1,724,998	2,016,157	2,277,488	2,979,789	2,472,243	-17.03%
Capital Outlay	262,828	14,632	1,042,700	1,046,198	300,000	-71.32%
Department Total	1,987,827	2,030,789	3,320,188	4,025,988	2,772,243	-31.14%

Function	Department	Summary
Public Works	Public Works - Street Improvement 541 | 581	Administration Programs | Capital | Positions

Authorized Personnel FTE	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	Included Vacancy FY 26-27
Senior Staff Assistant	1	1	-	1	-	-
Public Works Superintendent	-	-	1	1	1	-
Maintenance Crew Chief	-	-	-	2	-	-
Maintenance Worker I	10	10	9	5	6	-
Maintenance Foreman	1	1	1	2	1	-
Sign Technician	1	1	1	1	1	-
Street Supervisor	1	1	1	-	-	-
Maintenance Worker II	1	1	2	2	4	1
Public Works Foremen	-	-	-	-	-	-
Public Works Deputy Director	1	1	-	1	-	-
Public Works Maintenance Supervisor	1	1	1	1	-	-
Foreman	1	1	-	-	-	-
Street Superintendent	1	1	1	2	2	-
Administrative Assistant	-	-	1	1	-	-
Sign Shop Foreman	-	-	1	1	1	-
Horticulturist	-	-	-	1	-	-
Land Supervisor	-	-	-	-	1	-
Total	19	19	19	21	17	1

Authorized Personnel PTE	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	Included Vacancy FY 26-27
Senior Staff Assistant	-	-	-	-	1	-
Administrative Assistant	-	-	-	-	1	-
Public Works Deputy Director	-	-	-	-	1	-
Horticulturist	-	-	-	-	1	-
	-	-	-	-	4	-

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

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
	BEGINNING FUND BALANCE	**1,280,428**	**1,463,097**	**1,164,669**	**1,557,102**	**276,614**	**-82.24%**
	REVENUE						
312-41-00	LOCAL OPTION 6 TAX	520,082	518,726	550,000	550,000	520,000	-5.45%
335-49-00	EIGHT CENT GAS TAX	215,560	224,078	230,000	230,000	230,000	0.00%
335-49-01	GAS TAX REFUND	22,883	24,819	20,000	20,000	15,000	-25.00%
338-49-00	ADD 1 CENT TAX	187,809	208,416	200,000	200,000	200,000	0.00%
361-10-00	INTEREST	43,714	41,451	45,000	45,000	45,000	0.00%
366-10-00	DONATIONS	-	-	-	-	-	0.00%
366-10-08	RESTRICTIONS TREES	-	-	-	-	-	0.00%
369-30-00	OTHER MISCELLANEOUS	7,748	2,305	20,000	20,000	20,000	0.00%
369-40-00	MISC. REIMBURSEMENTS	67,700	-	-	-	-	0.00%
381-01-00	TRANSFER FROM GENERAL FUND	845,000	845,000	845,000	845,000	1,000,000	18.34%
381-14-00	TRANSFER FROM CRA	-	-	58,000	58,000	58,000	100.00%
381-49-00	TRANSFER FROM STORMWATER FD.	260,000	260,000	260,000	260,000	260,000	0.00%
	TOTAL REVENUE	**2,170,496**	**2,124,794**	**2,228,000**	**2,228,000**	**2,348,000**	**5.39%**
	TOTAL REVENUE & BALANCES	**3,450,924**	**3,587,891**	**3,392,669**	**3,785,102**	**2,624,614**	**-30.66%**
	EXPENDITURES						
4100-541	ADMINISTRATION	123,887	175,524	361,209	409,707	255,407	-37.66%
4110-541	PUBLIC LAND MAINTENANCE	377,767	418,468	494,481	494,481	472,291	-4.49%
4120-541	LIGHTING/CONTROL	348,162	402,292	394,435	394,435	417,037	5.73%
4130-541	STREET MAINT./CONSTRUCTION	486,325	565,125	1,020,990	1,125,692	838,321	-25.53%
4140-541	LAWN MOWING	316,688	367,102	432,469	432,469	441,787	2.15%
4150-541	TREE SERVICE/ACQUISITION	13,265	36,430	46,700	46,700	41,000	-12.21%
Contingencies - 8400-581							
30-32	ACCOUNTING & AUDITING	2,980	2,980	2,980	2,980	5,000	67.79%
30-45	INSURANCE	78,417	63,522	79,223	79,223	86,400	9.06%
92-10	CONTINGENCY	496	-	-	-	-	0.00%
92-17	TERMINATION PAY	(2,764)	(662)	15,000	50,100	15,000	-70.06%
Capital Projects -8600-541							
64-04	MACHINERY & EQUIPMENT	-	-	60,000	60,000	-	100.00%
64-05	SIDEWALK PROJECTS	-	-	100,000	100,000	90,000	100.00%
64-09	EUSTIS MOBILITY	-	-	60,000	60,000	60,000	100.00%
64-10	STREET RESEALING	-	-	52,700	52,700	50,000	100.00%
64-11	PAVEMENT REFLECTIVIRY	-	-	90,000	90,000	-	100.00%
64-12	TRAFFIC CALMING	-	8	-	-	-	0.00%
64-13	ROAD IMPROVEMENTS	242,605	-	-	-	-	0.00%
64-14	REMOVE/REPLACE CONCRETE ROA	-	-	90,000	90,000	-	100.00%
64-16	TRAFFIC JET PRINT SYSTEM	-	-	20,000	20,000	-	100.00%
	TOTAL EXPENDITURES	**1,987,827**	**2,030,789**	**3,320,188**	**3,508,488**	**2,772,243**	**-20.98%**
	REQUIRED RESERVES	496,957	507,697	830,047	818,676	865,107	5.67%
	AVAILABLE BALANCE	**1,463,097**	**1,557,102**	**72,481**	**276,614**	**(147,629)**	**-153.37%**
	TOTAL ENDING FUND BALANCE	**1,463,097**	**1,557,102**	**72,481**	**276,614**	**(147,629)**	**-153.37%**

FUND: STREET IMPROVEMENT - 013

Function	Department	Program
Public Works	Street Improvement 541	Administration 4100

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
541-10-12	Regular Salaries & Wages	82,495	124,669	119,387	119,387	113,991
541-10-14	Overtime	210	932	525	525	1,000
541-10-16	Christmas Bonus	200	200	180	180	180
541-10-21	FICA Taxes	5,497	8,376	9,243	9,243	8,811
541-10-23	Life & Health Insurance	14,628	21,561	26,135	26,135	26,935
541-10-24	General Employee Retirement	5,297	7,180	7,238	7,238	6,899
	Subtotal	108,327	162,919	162,708	162,708	157,816
	OPERATING					
541-30-34	Other Contractual Services	-	-	-	-	50,000
541-30-40	Travel & Per Diem	-	240	1,800	1,800	4,000
541-30-41	Communication Services	1,557	3,088	17,080	17,080	17,080
541-30-42	Transportation & Postage	1	1	150	150	-
541-30-46	Repair & Maintenance	182	485	1,040	1,040	1,040
541-30-51	Office Supplies	1,256	1,481	2,500	2,500	2,500
541-30-52	Operating Supplies	5,862	5,803	8,360	8,360	12,500
541-30-54	Books, Pub, Subscriptions	269	215	671	671	671
541-30-55	Employee Study Expense	-	-	400	400	8,300
541-30-56	Vehicle Repair & Maintenance	93	1,294	1,500	1,500	1,500
	Subtotal	9,219	12,605	33,501	33,501	97,591
	CAPITAL OUTLAY					
541-60-62	Buildings	-	-	75,000	120,000	-
541-60-64	Machinery & Equipment	6,340	-	90,000	93,498	-
541-60-95	SBITA	-	-	-	-	-
	Subtotal	6,340	-	165,000	213,498	-
	PROGRAM TOTAL	**123,887**	**175,524**	**361,209**	**409,707**	**255,407**

Function	Department	Program
Public Works	Street Improvement 541	Public Land Maintenance 4110

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
541-10-12	Regular Salaries & Wages	150,793	175,945	193,620	193,620	178,918
541-10-14	Overtime	6,189	8,841	15,750	15,750	15,750
541-10-16	Christmas Bonus	300	300	350	350	350
541-10-21	FICA Taxes	11,623	14,182	16,044	16,044	14,919
541-10-23	Life & Health Insurance	36,570	41,288	50,818	50,818	52,374
541-10-24	General Employee Retirement	9,828	11,141	12,562	12,562	11,680
	Subtotal	215,303	251,697	289,144	289,144	273,991
	OPERATING					
541-30-34	Other Contractual Services	473	-	12,250	12,250	5,200
541-30-40	Travel & Per Diem	-	-	1,000	1,000	1,000
541-30-41	Communication Services	601	657	-	-	-
541-30-43	Utilities	65,256	74,611	80,000	80,000	80,000
541-30-46	Repair & Maintenance	30,883	14,393	21,457	21,457	20,400
541-30-52	Operating Supplies	45,219	39,084	65,130	65,130	67,100
541-30-55	Employee Study Expense	-	-	1,500	1,500	600
541-30-56	Vehicle Repair & Maintenance	20,031	23,402	24,000	24,000	24,000
	Subtotal	162,464	152,147	205,337	205,337	198,300
	CAPITAL OUTLAY					
541-60-64	Machinery & Equipment	-	14,624	-	-	-
	Subtotal	-	14,624	-	-	-
	PROGRAM TOTAL	**377,767**	**418,468**	**494,481**	**494,481**	**472,291**

Function	Department	Program
Public Works	Street Improvement 541	Lighting & Control 4120

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
541-10-12	Regular Salaries & Wages	68,952	88,661	90,048	90,048	96,551
541-10-14	Overtime	1,289	2,736	4,100	4,100	4,100
541-10-16	Christmas Bonus	100	200	200	200	200
541-10-21	FICA Taxes	5,294	6,803	7,443	7,443	7,715
541-10-23	Life & Health Insurance	21,332	27,525	29,039	29,039	29,928
541-10-24	General Employee Retirement	4,265	5,484	5,826	5,826	6,039
	Subtotal	101,232	131,410	136,656	136,656	144,533
	OPERATING					
541-30-34	Other Contractual Services	22,339	33,170	-	-	-
541-30-40	Travel & Per Diem	-	-	200	200	200
541-30-41	Communication Services	499	545	-	-	-
541-30-43	Utilities	201,678	180,432	180,500	180,500	197,500
541-30-46	Repair & Maintenance	1,021	31,922	38,702	38,702	40,000
541-30-52	Operating Supplies	16,923	16,750	23,977	23,977	24,204
541-30-53	Road Materials & Supplies	1,512	5,865	10,000	10,000	8,000
541-30-55	Employee Study Expense	2,100	154	1,400	1,400	600
541-30-56	Vehicle Repair & Maintenance	858	2,043	3,000	3,000	2,000
	Subtotal	246,930	270,882	257,779	257,779	272,504
	PROGRAM TOTAL	**348,162**	**402,292**	**394,435**	**394,435**	**417,037**

FUND: STREET IMPROVEMENT - 013

Function	Department	Program
Public Works	Street Improvement 541	Street Maintenance & Construction 4130

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
541-10-12	Regular Salaries & Wages	270,240	316,951	355,851	344,751	372,195
541-10-14	Overtime	7,726	11,415	12,600	12,600	12,600
541-10-16	Christmas Bonus	600	700	700	700	700
541-10-21	FICA Taxes	20,619	24,737	28,240	28,240	29,490
541-10-23	Life & Health Insurance	74,156	87,163	101,637	101,637	104,748
541-10-24	General Employee Retirement	16,975	19,702	22,107	22,107	23,088
	Subtotal	390,315	460,668	521,134	510,034	542,821
	OPERATING					
541-30-31	Professional Services	22,622	36,629	-	160,802	-
541-30-34	Other Contractual Services	-	-	-	-	100,000
541-30-40	Travel & Per Diem	-	1,800	1,800	1,800	-
541-30-41	Communication Services	3,380	3,646	-	-	-
541-30-46	Repair & Maintenance	17,381	14,734	25,000	25,000	25,000
541-30-52	Operating Supplies	35,894	29,629	42,406	42,406	42,400
541-30-53	Road Materials & Supplies	2,464	3,024	7,500	7,500	5,000
541-30-54	Books, Pub, Subscriptions	398	430	450	450	400
541-30-55	Employee Study Expense	1,100	-	2,700	2,700	700
541-30-56	Vehicle Repair & Maintenance	12,771	14,566	15,000	15,000	20,000
541-30-64	Small Equipment & Tools	-	-	-	-	2,000
	Subtotal	96,010	104,457	94,856	255,658	195,500
	CAPITAL OUTLAY					
541-60-63	Improv. Other Than Bldgs.	-	-	-	-	-
541-60-64	Machinery & Equipment	-	-	405,000	360,000	100,000
	Subtotal	-	-	405,000	360,000	100,000
	PROGRAM TOTAL	**486,325**	**565,125**	**1,020,990**	**1,125,692**	**838,321**

Function	Department	Program
Public Works	Street Improvement 541	Lawn Mowing 4140

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
541-10-12	Regular Salaries & Wages	139,846	170,903	192,490	192,490	198,688
541-10-14	Overtime	6,507	9,891	12,600	12,600	12,600
541-10-16	Christmas Bonus	500	500	500	500	500
541-10-21	FICA Taxes	10,562	12,704	15,835	15,835	16,202
541-10-23	Life & Health Insurance	52,823	64,225	72,598	72,598	74,820
541-10-24	General Employee Retirement	9,022	10,847	12,372	12,372	12,677
	Subtotal	219,260	269,069	306,393	306,393	315,487
	OPERATING					
541-30-34	Other Contractual Services	49,546	55,821	75,000	75,000	75,000
541-30-40	Travel & Per Diem	-	126	532	532	-
541-30-41	Communication Services	1,444	1,972	-	-	-
541-30-46	Repair & Maintenance	2,238	1,180	4,592	4,592	3,000
541-30-52	Operating Supplies	22,710	33,390	38,752	38,752	40,800
541-30-54	Books, Pub, Subscriptions	-	-	100	100	-
541-30-55	Employee Study Expense	-	815	2,100	2,100	500
541-30-56	Vehicle Repair & Maintenance	7,607	4,730	5,000	5,000	5,000
541-30-64	Small Equipment & Tools	-	-	-	-	2,000
	Subtotal	83,544	98,033	126,076	126,076	126,300
	CAPITAL OUTLAY					
541-60-64	Machinery & Equipment	13,883	-	-	-	-
	Subtotal	13,883	-	-	-	-
	PROGRAM TOTAL	**316,688**	**367,102**	**432,469**	**432,469**	**441,787**

FUND: STREET IMPROVEMENT - 013

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

Account	DESCRIPTION		Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	OPERATING						
541-30-34	Other Contractual Services		13,265	36,430	41,000	41,000	41,000
541-30-46	Repair & Maintenance		-	-	500	500	-
541-30-51	Office Supplies		-	-	200	200	-
541-30-52	Operating Supplies		-	-	5,000	5,000	-
		Subtotal	13,265	36,430	46,700	46,700	41,000
	PROGRAM TOTAL		**13,265**	**36,430**	**46,700**	**46,700**	**41,000**

Function	Department	Program
Public Works	PW - Street Improvement	Other Projects
	581	8400

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	OPERATING					
581-30-32	Accounting & Auditing Fees	2,980	2,980	2,980	2,980	5,000
581-30-45	Insurance	78,417	63,522	79,223	79,223	86,400
581-92-10	Contingency	496	-	-	-	-
581-92-17	Termination Pay	(2,764)	(662)	15,000	50,100	15,000
525-30-49	Thousand Year Flood	-	-	-	517,500	-
	Subtotal	79,128	65,840	97,203	649,803	106,400
	PROGRAM TOTAL	**79,128**	**65,840**	**97,203**	**649,803**	**106,400**

FUND: STREET IMPROVEMENT - 013

Function	Department	Program
Public Works	PW - Street Improvement	Capital Projects
	541	8600

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	CAPITAL OUTLAY					
541-64-04	Machinery & Equipment	-	-	60,000	60,000	-
541-64-05	Sidewalk Projects	-	-	100,000	100,000	90,000
541-64-09	Eustis Mobility	-	-	60,000	60,000	60,000
541-64-10	Street Resealing	-	-	52,700	52,700	50,000
541-64-11	Pavement Reflectivity Study	-	-	90,000	90,000	-
541-64-12	Traffic Calming	-	8	-	-	-
541-64-13	Road Improvements	242,605	-	-	-	-
541-64-14	Remove/Rreplace Concrete Road	-	-	90,000	90,000	-
541-64-16	Traffic Jet Print System	-	-	20,000	20,000	-
	Subtotal	242,605	8	472,700	472,700	200,000
	PROGRAM TOTAL	**242,605**	**8**	**472,700**	**472,700**	**200,000**

COMMUNITY REDEVELOPMENT



DEPARTMENT DESCRIPTION

The Community Redevelopment Agency fund (CRA) was created under Chapter 163, Florida Statutes and Ordinance No. 90-42 of the City of Eustis. The Eustis City Commission appoints the Governing Board of the CRA, and, therefore, the City exercises significant influence over its operations and fiscal management. The CRA trust fund was created to support the City of Eustis Downtown and East Town Area development activities and its unique needs. The properties within the Redevelopment Area generate Tax 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	$	309,400	-	-
Transfers		391,142	-	-
Other Projects		265,000	-	-
Capital Projects		880,000	-	-
Debt Service		198,500	-	-
Department Total	$	2,044,042	-	-

Capital Request

8600	Downtown Implementation Plan		500,000
8600	CRA Sidewalk Rehab		50,000
8600	Splash Pad Concrete Repairs		20,000
8600	Housing Rehabilitation		130,000
8600	Street Rehabilitation		50,000
8600	Redevelopment Plan Update		30,000
8600	America In Bloom		100,000
	Total	$	880,000

Summary by Category	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
Operating Expenses	217,037	246,876	260,600	310,600	309,400	-0.39%
Subtotal	217,037	246,876	260,600	310,600	309,400	-0.39%
Capital Outlay	107,731	948,951	304,300	1,135,450	880,000	-22.50%
Non-Operating Expenditure	522,919	2,794,228	878,814	1,135,123	854,642	-24.71%
Department Total	847,687	3,990,055	1,443,714	2,581,173	2,044,042	-20.81%

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

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
	BEGINNING FUND BALANCE	**2,924,991**	**3,604,127**	**2,768,476**	**1,336,117**	**543,320**	**-59.34%**
	REVENUE						
330-10-00	INCREMENTAL PAYMENT	593,529	677,465	642,621	642,621	673,943	4.87%
361-10-10	INTEREST	148,795	149,865	175,000	175,000	175,000	0.00%
381-01-00	TRANSFER FROM GEN. FUND	784,499	894,715	970,755	970,755	999,682	2.98%
	TOTAL REVENUE	**1,526,823**	**1,722,045**	**1,788,376**	**1,788,376**	**1,848,625**	**3.37%**
	TOTAL REVENUE & BALANCES	**4,451,814**	**5,326,172**	**4,556,852**	**3,124,493**	**2,391,945**	**-23.45%**
	EXPENDITURES						
8100-581	INTER-FUND TRANSFERS	-	-	333,814	590,123	391,142	100.00%
8400-581	OTHER PROJECTS	324,771	190,834	305,000	305,000	265,000	-13.11%
8600-541	CAPITAL PROJECTS	42,037	-	-	50,000	-	-100.00%
8600-581	CAPITAL PROJECTS	65,693	948,951	295,000	1,080,150	880,000	-18.53%
8800-581	DEBT SERVICE	198,148	2,603,394	240,000	240,000	198,500	-17.29%
1230-516	ADMINISTRATION	17,099	8,402	38,900	38,900	32,400	-16.71%
516-30-31	PROFESSIONAL SERVICE	129,156	172,765	72,000	122,000	212,000	73.77%
516-30-34	OTHER CONSTRUCTION SERVICE	15,782	10,708	155,000	155,000	65,000	-58.06%
516-30-43	STREET LIGHTING	55,000	55,000	-	-	-	0.00%
	TOTAL EXPENDITURES	**847,687**	**3,990,055**	**1,439,714**	**2,581,173**	**2,044,042**	**-20.81%**
	REQUIRED RESERVES	211,922	997,514	359,929	354,998	636,454	79.28%
	AVAILABLE BALANCE	**3,604,127**	**1,336,117**	**3,117,138**	**543,320**	**347,903**	**-35.97%**
	TOTAL ENDING FUND BALANCE	**3,604,127**	**1,336,117**	**3,117,138**	**543,320**	**347,903**	**-35.97%**

Function	Department	Program
General Government	City Manager 541	Admin|Programs|Lighting 1230

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
516-10-12	Regular Salaries & Wages	-	-	-	-	-
	Subtotal	-	-	-	-	-
	OPERATING					
516-30-31	Professional Services	129,156	172,765	72,000	122,000	212,000
516-30-32	Accounting & Auditing Fees	5,400	6,625	7,000	9,000	9,500
516-30-34	Other Contractual Services	15,782	10,708	155,000	155,000	65,000
516-30-40	Travel & Per Diem	8,399	1,679	7,200	7,200	4,300
516-30-41	Communication Services	-	-	600	600	600
516-30-42	Transp/Postage	-	-	1,000	1,000	-
516-30-43	Utility Services - Street Lighting	55,000	55,000	-	-	-
516-30-48	Professional Activities	-	-	15,000	13,000	15,000
516-30-51	Office Supplies	-	99	2,000	2,000	500
516-30-52	Operating Supplies	2,680	-	-	-	-
516-30-54	Books, Pub, Subscriptions	620	-	800	800	1,000
516-30-55	Employee Study Expense	-	-	-	-	1,500
	Subtotal	217,037	246,876	260,600	310,600	309,400
	CAPITAL OUTLAY					
516-60-64	Machinery & Equipment	-	-	2,300	2,300	-
516-60-65	Wayfinding Signs	-	-	3,000	3,000	-
	Subtotal	-	-	5,300	5,300	-
	PROGRAM TOTAL	**217,037**	**246,876**	**265,900**	**315,900**	**309,400**

Function	Department	Program
General Government	City Manager	Transfers
Projects	581	8100

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	INTER-FUND TRANSFERS					
581-91-01	Transfer To General Fund	.	-	275,814	225,814	333,142
581-91-13	Transfer To Street Improv. Fund	-	-	58,000	58,000	58,000
581-91-68	Transfer To Economic Dev. Tr.				306,309	
	Subtotal	-	-	333,814	590,123	391,142
	PROGRAM TOTAL	-	-	**333,814**	**590,123**	**391,142**

Function	Department	Program
General Government	City Manager	CRA Projects
Projects	581	8400

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	NON-OPERATING EXPENDITURES					
581-92-06	Development Incentive	130,572	178,451	255,000	255,000	265,000
581-92-15	Grant Contingency	-	-	50,000	50,000	-
581-92-16	CRA Master Plan Development	194,199	12,383	-	-	-
	Subtotal	324,771	190,834	305,000	305,000	265,000
	PROGRAM TOTAL	**324,771**	**190,834**	**305,000**	**305,000**	**265,000**

Function	Department	Program
General Government	City Manager 541|581	CRA Projects 8600

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	CRA PROJECTS					
541-60-01	Street Rehabilitation	42,037	-	-	50,000	-
541-60-03	Streetscape - Clocks	-	-	4,000	4,000	-
581-60-21	Lake Eustis Seawall Rehab.	-	817,693	-	48,550	-
581-60-38	CRA Sidewalk & Tree Planting	1,278	280	45,000	320,600	50,000
581-60-43	Splash Pad	-	-	20,000	20,000	20,000
581-60-46	CRA Palmetto Plaza Park Phase II	-	-	-	300,000	-
581-60-47	Bay Street Drainage Improvement	-	-	-	145,000	-
581-60-48	Housing Rehabilitation	64,416	130,978	130,000	142,000	130,000
581-60-49	CRA Street Rehabilitation	-	-	50,000	50,000	50,000
581-60-98	CRA Downtown Implem. Plan	-	-	-	-	500,000
581-60-99	CRA America In Bloom Beautific	-	-	-	-	100,000
581-92-40	Redevelopment Plan Upgrade	-	-	30,000	30,000	30,000
581-92-42	Parking Lot Maintenance	-	-	20,000	20,000	-
581-95-05	Special Projects	-	-	-	-	-
	Subtotal	107,731	948,951	299,000	1,130,150	880,000
	PROGRAM TOTAL	**107,731**	**948,951**	**299,000**	**1,130,150**	**880,000**

Function	Department	Program
General Government	City Manager	CRA Debt
	581	8800

Account	DESCRIPTION		Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	CRA DEBT SERVICE						
581-70-71	Debt - Principal		122,201	2,531,260	240,000	240,000	134,500
581-70-72	Debt - Interest		75,948	72,134	-	-	64,000
		Subtotal	198,148	2,603,394	240,000	240,000	198,500
	PROGRAM TOTAL		**198,148**	**2,603,394**	**240,000**	**240,000**	**198,500**

Fund Type	General Government Grants Fund	Profile
Revenue | Governmental		
Fund Family: Special Revenue	Summary	Non-Major Fund

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
	BEGINNING FUND BALANCE	**-**	**-**	**-**	**17,818**	**7,370**	**0.00%**
	REVENUE						
334-20-01	BYRNE PHYSICAL FITNESS EQUIP.	-	7,721	-	-	-	0.00%
334-20-02	BYRNE BALLISTIC HELMETS	-	4,428	-	-	-	0.00%
334-20-04	BYRNE 2025-26 JAG-C GRANT	-	-	8,500	-	-	0.00%
334-20-05	BYRNE 2025-26 JAG-D GRANT	-	-	6,000	-	-	0.00%
334-20-06	HIDTA GRANT	-	15,146	25,000	25,000	10,000	-60.00%
334-20-07	DRONE REPLACEMENT PROG.				25,000		-100.00%
334-20-08	BYRNE JAG-C GRANT				5,000		-100.00%
334-20-09	BYRNE JAG-D GRANT				3,814		-100.00%
334-20-10	FDOT SPEED RADAR TRAILER				39,000		-100.00%
334-20-11	FDOT - NORTHSHORE BRIDGE & CULVERT				200,000		-100.00%
334-20-30	FDOT GRANT - COOLIDGE PROJECT				1,491,766		-100.00%
334-20-31	CDBG GRANT - COOLIDGE PROJECT				400,000		-100.00%
334-20-32	FDEP GRANT - COOLIDGE PROJECT				1,590,225		-100.00%
347-20-01	LAKE WILLIE DOCK EXPANSION	-	-	-	-	350,000	100.00%
361-10-00	INTEREST	-	(182)	-	-	-	0.00%
381-68-00	TRANSFER FROM ECON. DEV. TRUST	-	48,000	-	-	-	0.00%
	TOTAL REVENUE	**-**	**75,113**	**39,500**	**3,779,805**	**360,000**	**-90.48%**
	TOTAL REVENUE & BALANCES	**-**	**75,113**	**39,500**	**3,797,623**	**367,370**	**-90.33%**
	EXPENDITURES						
552-81-01	EDA TARGETED IND-ED24ATL0G0463	-	30,000	-	10,500	-	-100.00%
521-10-14	NDC - OVERTIME	-	6,757	20,000	20,000	-	-100.00%
521-30-49	NDC - OPERATING EXPENSE	-	8,389	5,000	5,000	10,000	100.00%
521-10-14	FDOT SPEED RADAR OVERTIME	-	-	-	15,000		-100.00%
521-60-01	BYRNE PHYSICAL FITNESS EQUIP.	-	7,721	-	-	-	0.00%
521-60-02	BYRNE BALLISTIC HELMETS	-	4,428	-	-	-	0.00%
521-60-04	BYRNE 2025-26 JAG-C GRANT	-	-	8,500	-	-	0.00%
521-60-05	BYRNE 2025-26 JAG-D GRANT	-	-	6,000	-	-	0.00%
521-60-07	DRONE REPLACEMENT PROG.	-	-	-	25,000	-	-100.00%
521-60-08	BYRNE JAG-C GRANT	-	-	-	4,948	-	-100.00%
521-60-09	BYRNE JAG-D GRANT	-	-	-	3,814	-	-100.00%
521-60-10	FDOT SPEED RADAR TRAILER	-	-	-	13,000	-	-100.00%
521-60-11	FDOT SPEED RADAR EQUIPMENT	-	-	-	11,000	-	-100.00%
521-60-68	CDBG COOLIDGE PROJECT	-	-	-	400,000	-	-100.00%
538-60-49	FDOT STORMWATER - COOLIDGE PROJ.	-	-	-	909,977	-	-100.00%
538-61-49	FDEP STORMWATER - COOLIDGE PROJ.	-	-	-	1,113,158	-	-100.00%
541-60-13	FDOT ROADS - COOLIDGE PROJ.	-	-	-	581,789	-	-100.00%
541-61-13	FDEP ROADS - COOLIDGE PROJ.	-	-	-	477,067	-	-100.00%
541-62-13	FDOT - NORTHSHORE BRIDGE & CULVERT	-	-	-	200,000	-	-100.00%
572-63-01	LAKE WILLIE DOCK EXPANSION	-	-	-	-	350,000	100.00%
	TOTAL EXPENDITURES	**-**	**57,295**	**39,500**	**3,790,253**	**360,000**	-90.50%
	AVAILABLE BALANCE	**-**	**17,818**	**-**	**7,370**	**7,370**	**0.00%**
	TOTAL ENDING FUND BALANCE	**-**	**17,818**	**-**	**7,370**	**7,370**	**0.00%**



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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.

FUND: BUILDING SERVICES - 020

Function	Department	Summary
General Government	Building Services 524	Non-Major Fund

	Title	Budget by Program	FTE Positions	PTE Positions
1520	Building Inspection	$ 1,586,106	6	
	Department Total	$ 1,586,106	6	-

	Capital Request	
1520	Office Build-Out	320,000
1520	Furniture & Equipment	10,000
1520	Copier	10,000
1520	Plotter	10,000
	Total	$ 350,000

Summary by Category	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
Personnel Services	359,753	479,431	658,787	572,510	647,406	13.08%
Operating Expenses	267,340	132,929	280,750	336,088	473,700	40.95%
Subtotal	627,092	612,361	939,537	908,598	1,121,106	23.39%
Capital Outlay	-	29,400	1,477,300	2,873,962	350,000	-87.82%
Non-Operating Expenditure	-	115,056	174,753	174,753	115,000	100.00%
Department Total	627,092	756,817	2,591,590	3,957,313	1,586,106	-59.92%

Authorized Personnel FTE	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	Included Vacancy FY 26-27
Building Official	-	-	1	1	1	-
Deputy Building Official	-	-	1	1	1	-
Permit Clerk	2	2	2	2	-	-
Building Office Manager	-	1	1	1	1	-
Building Inspector	-	-	-	1	1	1
Permit Technician I	-	-	-	-	1	-
Permit Technician II	-	-	-	-	1	-
Total	2	3	5	6	6	1

Fund Type	Building Services Fund	Profile
Revenue | Governmental		
Fund Family: Special Revenue	Summary	Major Fund

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
	BEGINNING FUND BALANCE	**1,726,098**	**2,287,188**	**2,843,200**	**2,915,592**	**140,202**	**-95.19%**
	REVENUE						
322-10-00	BUILDING PERMITS	937,398	1,206,643	1,000,000	1,000,000	1,100,000	10.00%
322-20-00	PLUMBING PERMITS	23,295	26,489	25,000	25,000	30,000	20.00%
322-30-00	ELECTRICAL PERMITS	93,794	66,285	90,000	90,000	100,000	11.11%
322-40-00	GAS PERMITS	120	142	200	200	200	0.00%
322-50-00	MECHANICAL PERMITS	43,023	54,164	40,000	40,000	50,000	25.00%
322-60-00	DRIVEWAY PERMITS	8,850	10,427	10,000	10,000	20,000	100.00%
322-70-00	BLDG CODE ADMIN PERMITS	5,995	5,634	3,000	3,000	3,000	0.00%
361-10-00	INTEREST	76,139	92,219	98,000	98,000	95,000	-3.06%
	TOTAL REVENUE	**1,188,614**	**1,462,003**	**1,266,200**	**1,266,200**	**1,398,200**	**10.42%**
	TOTAL REVENUE & BALANCES	**2,914,712**	**3,749,190**	**4,109,400**	**4,181,792**	**1,538,402**	**-63.21%**
	EXPENDITURES						
1500-515	ADMINISTRATION	432	76,781	86,277	84,277	-	-100.00%
1520-524	BUILDING INSPECTION	627,092	756,817	2,505,313	3,957,313	1,586,106	-59.92%
	TOTAL EXPENDITURES	**627,524**	**833,598**	**2,591,590**	**4,041,590**	**1,586,106**	**-60.76%**
	REQUIRED RESERVES	156,881	208,399	647,898	639,022	538,460	-15.74%
	AVAILABLE BALANCE	**2,130,307**	**2,707,193**	**869,912**	**(498,820)**	**(586,164)**	**17.51%**
	TOTAL ENDING FUND BALANCE	**2,287,188**	**2,915,592**	**1,517,810**	**140,202**	**(47,704)**	**-134.03%**

NOTE: In FY 2018-19, the Building Services Fund was separated from the General Fund and instituted to ensure compliance with State Statutes.

FUND: BUILDING SERVICES - 020

Function	Department	Program
General Government	Development Services 541	Building Administration 1500

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
524-10-12	Regular Salaries & Wages	-	64,723	68,197	66,197	-
524-10-14	Overtime	-	-	-	-	-
524-10-16	Christmas Bonus	-	60	60	60	-
524-10-21	FICA Taxes	-	4,674	5,217	5,217	-
524-10-23	Life & Health Insurance	-	3,441	8,712	8,712	-
524-10-24	General Employee Retirement	-	3,883	4,092	4,092	-
	Subtotal	-	76,781	86,277	84,277	-
	PROGRAM TOTAL	**-**	**76,781**	**86,277**	**84,277**	**-**

FUND: BUILDING SERVICES - 020

Function	Department	Program
General Government	Development Services 541	Building Inspection 1520

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
524-10-12	Regular Salaries & Wages	268,267	366,305	426,001	426,001	489,580
524-10-14	Overtime	346	727	525	525	500
524-10-16	Christmas Bonus	300	500	600	600	600
524-10-21	FICA Taxes	20,036	26,634	32,675	32,675	37,537
524-10-23	Life & Health Insurance	53,839	71,107	87,117	87,117	89,784
524-10-24	General Employee Retirement	16,964	14,158	25,592	25,592	29,405
	Subtotal	359,753	479,431	572,510	572,510	647,406
	OPERATING					
524-30-31	Professional Services	-	7,274	-	-	35,000
524-30-32	Accounting & Auditing Fees	1,250	1,250	1,500	1,500	2,500
524-30-34	Other Contractual Services	62,111	13,409	174,085	254,085	285,000
524-30-40	Travel & Per Diem	252	389	7,250	7,250	7,200
524-30-41	Communication Services	412	712	4,600	4,600	5,200
524-30-42	Transportation & Postage	117	89	300	300	300
524-30-43	Utility Services	-	-	-	2,500	12,000
524-30-45	Insurance	27,347	23,169	27,735	27,735	30,000
524-30-46	Repairs & Maintenance	7,498	5,531	1,200	1,200	20,000
524-30-47	Printing & Binding	287	200	3,450	3,450	3,000
524-30-48	Promotional Activities	-	-	3,500	3,500	3,500
524-30-49	Other Current Charges	94,166	42,255	-	-	-
524-30-51	Office Supplies	1,251	1,066	4,000	1,500	3,000
524-30-52	Operating Supplies	7,473	33,381	24,000	8,000	24,000
524-30-54	Books, Pub, Subscriptions	50	1,679	8,530	5,868	32,500
524-30-55	Employee Study Expense	939	1,073	13,100	10,100	8,000
524-30-56	Vehicle Repair & Maintenance	64,187	1,452	7,500	4,500	2,500
	Subtotal	267,340	132,929	280,750	336,088	473,700
	CAPITAL OUTLAY					
524-60-62	Buildings	-	-	1,400,000	2,771,662	330,000
524-60-64	Machinery & Equipment	-	-	77,300	102,300	20,000
524-60-95	SBITA	-	29,400	-	-	-
	Subtotal	-	29,400	1,477,300	2,873,962	350,000
	INTER-FUND TRANSFERS					
581-91-01	Transfer To General Fund	-	115,056	174,753	174,753	115,000
	Subtotal	-	115,056	174,753	174,753	115,000
	PROGRAM TOTAL	**627,092**	**756,817**	**2,505,313**	**3,957,313**	**1,586,106**

Building Department: Priorities, Strategies, Goals & Objectives

The Building Department (comprised of the Building Safety and Construction Fire Prevention) aligns with the City's Strategic Plan, emphasizing Competent and Effective Government, a Safe and Secure Built Environment, and High-Quality Construction. The Department is committed to achieving diverse and impactful goals that contribute to the City's overall vision.

To ensure progress and accountability, the Department employs key performance indicators (KPIs) to monitor short-term goals. These KPIs enable the Department to demonstrate the immediate impact of its activities, providing city officials with actionable insights for informed funding and resource allocation decisions. For long-term goals, performance measures focus on analyzing trends and outcomes over an extended period, ensuring sustained progress toward the City's strategic objectives.

In alignment with **Goal #2—**boosting the local economy—and **Goal #3**—delivering outstanding public services—the Department takes a proactive approach in pursuing the following objectives:

1. **Enhanced Customer Experience:** Prioritizing customer satisfaction through streamlined interactions and thoughtfully designed services that enhance user experience.
2. **Online Permitting**: Leveraging technology to facilitate online permitting requests, making the process more accessible, efficient, and convenient. This modernization supports the City's goals of Competent and Effective Government and High-Quality Lifestyle.
3. **Positive Economic Impact:** Simplifying permit application processes to make Eustis an efficient and convenient place to build, contributing to the City's economic growth and the achievement of Goal #2.
4. **Budget-Conscious Approach:** Streamlining processes to balance quality and cost-effectiveness, aligned with Goal #3, ensuring better value for City residents without compromising service excellence.
5. **Continuous Improvement:** Committed to ongoing feedback and evolution, the Department continuously refines its services, processes, and technologies to better serve both residents and businesses.

Building Safety Department: Service Outcomes

Results and Accomplishments:

- **Customer Satisfaction:** Achieving high levels of customer satisfaction reflects the Department's responsiveness, helpfulness, and user-friendliness.
- **Streamlined Processes:** Efforts to streamline departmental operations include implementing and improving online permitting systems, reducing paperwork, and enhancing applicant communication, as highlighted in the annual review.
- **Technology Integration:** Investments in advanced technology solutions, such as geographic information systems (GIS) and job specific tools in the field, have enhanced the Department's ability to manage and analyze data and conduct plan review and inspections efficiently.
- **Budget Management:** The Department has effectively managed its budget and resources, including the strategic allocation of staff.
- **Training and Professional Development:** Ongoing investment in staff training and professional development ensures that team members stay current with the latest building codes and industry best practices.
- **Collaboration:** Successful collaboration with other city departments, such as Fire, Public Works, Economic Development, and Environmental Services, contributes to achieving cohesive and well-coordinated development outcomes.

Recommendations for Improvement:

- **Expansion of Online Services:** Continue to broaden the range of online services, including advanced permit tracking, automated notifications for application updates, and enhanced mobile-friendly platforms. This not only improves accessibility but also fosters transparency and efficiency in departmental processes.
- **Enhanced Customer Service Training:** Invest in specialized training programs for staff to sharpen customer service skills, including conflict resolution, empathy in communication, and responsiveness to diverse needs. This ensures interactions are consistently positive and builds lasting trust with residents and businesses.
- **Feedback Systems**: Develop structured feedback mechanisms, such as post-service surveys and customer follow-ups. Regularly review customer input to identify pain points and implement timely solutions, fostering continuous improvement and stronger connections with the community**.**

- **Collaboration Strengthening**: Increase inter-departmental collaboration through shared digital tools, joint planning sessions, and cross-training programs. This enhances synergy with other city departments like Fire, Public Works, Economic Development, and Environmental Services, ensuring cohesive and impactful development outcomes.
- **Technology Upgrades:** Explore integration of cutting-edge technologies, such as artificial intelligence for automated permit reviews or real-time data analytics dashboards. These innovations can drive greater efficiency, accuracy, and decision-making support for both staff and customers.

The Department's successful annual performance review, combined with its commitment to continuous improvement, positions it as a crucial driver in fostering responsible and sustainable development. This dedication also ensures a positive experience for both City residents and businesses.

Development Services Department Key Performance Indicators (KPIs):

Strategic Plan Priority	Strategic Plan Goal	Measure Type	Program Performance	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Projected FY 2026-27
Planned & Secure Future	Goal #3	Outcome	Inspectors Contacted	9,813	12,901	13,845	12,500
Competent & Effective Government	Goal #2	Development Performance	New Single Home Building Permits Issued	144	175	326	180
Competent & Effective Government	Goal #2	Development Performance	New Apt. Complex Building Permits Issued	1	-	6	3
Competent & Effective Government	Goal #2	Development Performance	New Commercial Building Permits Issued	7	11	13	12
Competent & Effective Government	Goal #3	Outcome	Other Building Permits Issued	1,719	1,767	1,679	1,700
Total Building Services				**11,684**	**14,854**	**15,869**	**14,395**

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.

FUND: STORMWATER UTILITY - 049

Function	Department	Summary
Public Works	Public Works - Stormwater 538	Programs | Capital | Positions

	Title	Budget by Program	FTE Positions	PTE Positions
3700	Administration	$ 134,500	-	-
3710	Street Sweep/Drain Maint.	476,602	4	3
3720	Stormwater Projects	365,000	-	-
	Department Total	$ 976,102	4	3

	Capital Request	
3720	Stormwater Culvert Replace.	110,000
3720	Donnelly Avenue to Badger Street Pipe	180,000
3720	Stormwater Master Plan	75,000
		$ 365,000

Summary by Category	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
Personnel Services	253,532	262,581	387,858	372,758	392,968	5.42%
Operating Expenses	107,898	78,212	162,890	183,645	218,134	18.78%
Subtotal	361,430	340,793	550,748	556,402	611,102	9.83%
Capital Outlay	131,607	429,206	635,000	701,240	365,000	-47.95%
Department Total	753,037	1,029,999	1,185,748	1,257,642	976,102	-22.39%

Authorized Personnel FTE	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	Included Vacancy FY 26-27
Maintenance Worker I	1	1	1	-	2	-
Heavy Equipment Operator	1	1	-	-	1	1
Maintenance Worker II	1	1	2	1	-	
Stormwater Technician	1	1	-	-	-	
Public Works Foreman	-	-	1	2	1	
Total	4	4	4	3	4	1

Authorized Personnel PTE	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	Included Vacancy FY 26-27
Deputy Director	1	1	1	1	1	
Administrative Assistant	1	1	1	1	1	
Senior Staff Assistant				1	1	
Total	2	2	2	3	3	-

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

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
	BEGINNING FUND BALANCE	**802,615**	**829,273**	**514,746**	**729,459**	**(255,783)**	**-135.06%**
	REVENUE						
343-90-10	Stormwater Utility	887,096	898,340	900,000	900,000	900,000	0.00%
361-10-00	Interest	32,599	31,846	34,000	34,000	34,000	0.00%
	TOTAL REVENUE	**919,695**	**930,186**	**934,000**	**934,000**	**934,000**	**0.00%**
	TOTAL REVENUE & BALANCES	**1,722,310**	**1,759,459**	**1,448,746**	**1,663,459**	**678,217**	**-59.23%**
	EXPENDITURES						
3700-538	Administration	297,991	297,410	67,728	88,483	134,500	52.01%
3710-538	Street Sweep/Drain Maintenance	323,439	303,383	483,020	467,920	476,602	1.86%
	CAPITAL OUTLAY						
3720-538	Capital Projects	131,607	429,206	635,000	701,240	365,000	-47.95%
	INTER-FUND TRANSFERS						
8100-538	Transfer To Street Improv. Fund	140,000	-	334,000	646,500	341,500	100.00%
	CONTINGENCY						
8400-581	Terminations	-	-	-	15,100	4,000	100.00%
	INSURANCE						
8500-538	Insurance	-	-	-	-	41,000	100.00%
	TOTAL EXPENDITURES	**893,037**	**1,029,999**	**1,519,748**	**1,919,242**	**1,362,602**	**-29.00%**
	Net Revenue (Gain/Loss)	26,658	(99,814)	(585,748)	(985,242)	(428,602)	-56.50%
	REQUIRED RESERVES	111,272	257,500	379,937	479,811	473,238	-1.37%
	AVAILABLE BALANCE	**829,273**	**729,459**	**(71,002)**	**(255,783)**	**(684,385)**	**167.56%**
	TOTAL ENDING FUND BALANCE	**829,273**	**729,459**	**(71,002)**	**(255,783)**	**(684,385)**	**167.56%**

FUND: STORMWATER UTILITY - 049

Function	Department	Program
Public Works	Public Works - Stormwater 538	Administration 3700

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	OPERATING					
538-30-31	Professional Services	-	2,746	20,000	40,755	-
538-30-32	Accounting & Auditing Fees	2,950	2,950	2,950	2,950	2,500
538-30-34	Other Contractual Services	-	-	-	-	125,000
538-30-45	Insurance	32,389	25,883	37,778	37,778	-
538-90-18	Bad Debt Write-Off	2,652	5,832	7,000	7,000	7,000
	Subtotal	37,991	37,410	67,728	88,483	134,500
	NON-OPERATING EXPENDITURES					
538-91-13	Transfer To Street Improv.	260,000	260,000	-	-	-
	Subtotal	260,000	260,000	-	-	-
	PROGRAM TOTAL	**297,991**	**297,410**	**67,728**	**88,483**	**134,500**

FUND: STORMWATER UTILITY - 049

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

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
538-10-12	Regular Salaries & Wages	174,494	169,945	249,607	234,507	260,433
538-10-14	Overtime	8,662	13,283	16,800	16,800	16,800
538-10-16	Christmas Bonus	300	400	620	620	580
538-10-21	FICA Taxes	13,367	13,840	20,543	20,543	21,253
538-10-23	Life & Health Insurance	45,306	54,133	84,213	84,213	77,368
538-10-24	General Employee Retirement	11,403	10,981	16,075	16,075	16,534
	Subtotal	253,532	262,581	387,858	372,758	392,968
	OPERATING					
538-30-34	Other Contractual Services	6,326	6,679	10,900	10,900	9,234
538-30-40	Travel & Per Diem	-	0	-	-	-
538-30-41	Communication Services	901	986	-	-	-
538-30-46	Repairs & Maintenance	15,481	7,853	32,500	32,500	20,500
538-30-49	Other Current Charges	17,150	-	11,900	11,900	11,900
538-30-52	Operating Supplies	18,715	16,541	30,262	30,262	31,600
538-30-55	Employee Study Expense	-	-	600	600	400
538-30-56	Vehicle Repair & Maintenance	11,334	8,743	9,000	9,000	10,000
	Subtotal	69,907	40,801	95,162	95,162	83,634
	PROGRAM TOTAL	**323,439**	**303,383**	**483,020**	**467,920**	**476,602**

Function	Department	Program
Public Works	Public Works - Stormwater 538	Stormwater Projects 3720

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	CAPITAL OUTLAY					
538-60-01	Diedrich Street Stormwater	60,000	-	-	-	-
538-60-02	Stormwater Culvert Replace.	19,300	-	110,000	159,000	110,000
538-60-03	Eustis Street & Gottsche Ave.	-	12,633	-	170,050	-
538-60-11	Flood Control System	-	-	100,000	67,250	-
538-60-12	Donnelly Av to Badger St Pipe	-	-	-	-	180,000
538-60-62	Tractor Bush Hog Mower	-	-	45,000	45,000	-
538-60-63	Stormwater Master Plan	7,307	42,310	125,000	4,940	75,000
538-60-65	Stormwater Camera		-	200,000	200,000	-
538-60-66	Concrete Crushing	45,000	-	55,000	55,000	-
538-60-69	Public Works Street Sweeper	-	374,263	-	-	-
	Subtotal	131,607	429,206	635,000	701,240	365,000
	PROGRAM TOTAL	**131,607**	**429,206**	**635,000**	**701,240**	**365,000**

FUND: STORMWATER UTILITY - 049

Function	Department	Program
Public Works	Public Works - Stormwater 538	Fund Transfers & Contingencies

Account	DESCRIPTION		Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
8100	**INTER-FUND TRANSFERS**						
538-91-01	Transfer To General Fund		-	-	74,000	74,000	81,500
538-91-10	Transfer To Sales Tax Rev. Fund		140,000	-	-	-	-
538-91-13	Transfer To Street Impv. Fund		-	-	260,000	260,000	260,000
525-30-49	Thousand Year Flood		-	-	-	312,500	-
		Subtotal	140,000	-	334,000	646,500	341,500
8400	**CONTINGENCIES**						
581-92-17	Termination Pay		-	-	-	15,100	4,000
		Subtotal	-	-	-	15,100	4,000
8500	**INSURANCE**						
581-92-17	Insurance Premiums		-	-	-	-	41,000
		Subtotal	-	-	-	-	41,000
	PROGRAM TOTAL		**140,000**	**-**	**334,000**	**661,600**	**386,500**



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ENTERPRISE FUND





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Fund Type	Water & Sewer Revenue Fund					Profile
Revenue Fund | Enterprise Fund Family: Proprietary	Summary					Major Fund
DESCRIPTION	**Actual FY 23-24**	**Actual FY 24-25**	**Adopted FY 25-26**	**Projected FY 25-26**	**Proposed FY 26-27**	**% Change Proposed/ Projected**
BEGINNING FUND BALANCE	**22,059,373**	**23,827,888**	**23,289,644**	**25,378,346**	**24,297,496**	**-4.26%**
TOTAL REVENUE	15,076,951	15,149,701	15,573,000	15,573,000	15,475,000	-0.63%
TOTAL REVENUE & BALANCES	37,136,324	38,977,589	38,862,644	40,951,346	39,772,496	-2.88%
TOTAL EXPENDITURES	13,308,436	13,882,197	16,122,944	16,671,491	18,442,545	10.62%
NET REVENUE (LOSS -/GAIN+)	1,768,515	1,267,504	-549,944	-815,537	-2,967,545	170.15%
OPERATING RESERVES	4,677,160	3,281,532	3,423,008	3,975,520	4,110,779	3.40%
AVAILABLE BALANCES	19,150,728	21,813,860	19,316,692	20,304,334	17,219,173	-15.19%
TOTAL ENDING FUND BALANCE	**23,827,888**	**25,095,392**	**22,739,700**	**24,279,855**	**21,329,951**	**-12.15%**

Fund Type	Water & Sewer Revenue Fund	Profile

Revenue Fund | Enterprise — Revenue — Major Fund

Account	DESCRIPTION		Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
340	**WATER REVENUES**							
340-30-10	WATER SALES		5,788,946	5,955,764	6,000,000	6,000,000	6,000,000	0.00%
340-30-11	WATER SALES - SORRENTO		511,200	503,536	525,000	525,000	525,000	0.00%
340-30-12	WATER SALES - HEATHROW		84,043	83,544	87,000	87,000	90,000	3.45%
340-30-20	WATER SERVICE CHARGE		127,680	105,458	115,000	115,000	120,000	4.35%
340-30-30	WATER TAPPING CHARGE		404,740	230,790	400,000	400,000	375,000	-6.25%
340-30-40	RECLAIMED WATER		823,640	867,537	900,000	900,000	875,000	-2.78%
340-30-50	BACKFLOW PREVENTION		20,050	94,485	21,000	21,000	20,000	-4.76%
		Subtotal	**7,760,298**	**7,841,113**	**8,048,000**	**8,048,000**	**8,005,000**	**-0.53%**
340	**WASTEWATER REVENUES**							
340-50-10	SEWER SERVICE CHARGE		5,281,510	5,539,301	5,400,000	5,400,000	5,500,000	1.85%
340-50-11	SEWER SERVICE - SORRENTO		230,303	269,057	250,000	250,000	275,000	10.00%
340-50-12	SEWER SERVICE - HEATHROW		102,508	107,645	108,000	108,000	115,000	6.48%
340-50-20	SEWER TAPPING CHARGES		46,695	40,715	62,000	62,000	60,000	-3.23%
340-50-30	UMATILLA SEWER CHARGES		327,437	312,756	500,000	500,000	400,000	-20.00%
340-50-31	FLA FOOD SEWER CHARGES		235,114	129,911	200,000	200,000	250,000	25.00%
340-50-32	FL FDS SEWER CHGS - NEW		235,114	77,266	100,000	100,000	-	-100.00%
		Subtotal	**6,458,680**	**6,476,651**	**6,620,000**	**6,620,000**	**6,600,000**	**-0.30%**
354	**FINES & FORFEITURES**							
354-30-00	LATE FEE PENALTIES		206,244	173,252	220,000	220,000	200,000	-9.09%
		Subtotal	**206,244**	**173,252**	**220,000**	**220,000**	**200,000**	**-9.09%**
364, 366, & 369	**MISCELLANEOUS**							
361-10-00	INTEREST		642,323	642,406	675,000	675,000	650,000	-3.70%
361-30-00	NET INC (DEC)		(862)	(2,517)	-	-	-	0.00%
369-30-00	OTHER MISCELLANEOUS		11,275	18,890	10,000	10,000	20,000	100.00%
369-90-00	CANCEL PY EXPENDITURES		(1,006)	(95)	-	-	-	0.00%
		Subtotal	**651,729**	**658,685**	**685,000**	**685,000**	**670,000**	**-2.19%**
	TOTAL REVENUE		**15,076,951**	**15,149,701**	**15,573,000**	**15,573,000**	**15,475,000**	**-0.63%**

Fund Type	Water & Sewer Revenue Fund	Profile

Revenue Fund | Enterprise — Program Expenses by Department — Major Fund

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
	PUBLIC UTILITIES						
3100-536	ADMINISTRATION UTILITIES	850,151	1,056,024	898,256	1,163,452	1,597,928	37.34%
3120-536	CUSTOMER SERVICE UTILITIES	796,043	827,698	1,256,655	1,268,155	2,162,047	70.49%
3130-536	METER READING UTILITIES	306,176	266,096	352,222	373,722	412,446	10.36%
3140-536	ENVIRONMENTAL COMPLIANCE	240,745	265,887	340,636	341,536	354,607	3.83%
3150-536	PUBLIC SERVICES	-	-	282,954	282,954	300,594	6.23%
	Subtotal	**2,193,115**	**2,415,705**	**3,130,723**	**3,429,819**	**4,827,623**	40.75%
	WATER						
3300-533	ADMINISTRATION	378,621	349,831	414,496	462,047	400,093	-13.41%
3310-533	TREATMENT	809,447	837,895	1,020,367	1,103,367	1,051,896	-4.66%
3320-533	DISTRIBUTION	1,035,765	872,195	1,159,531	1,081,631	1,047,181	-3.18%
3330-533	GROUND MAINTENANCE	190,595	179,211	306,246	306,246	334,199	9.13%
3360-533	EASTERN WATER PLANT	141,779	182,028	269,631	236,977	287,362	21.26%
	Subtotal	**2,556,208**	**2,421,160**	**3,170,270**	**3,190,267**	**3,120,731**	-2.18%
	WASTEWATER						
3500-535	ADMINISTRATION	205,332	170,362	210,990	230,890	253,157	9.64%
3510-535	COLLECTION / LIFT STATION	519,682	513,019	606,865	643,195	624,191	-2.95%
3520-535	TREATMENT	1,027,449	1,092,981	1,363,981	1,363,081	1,292,560	-5.17%
3530-535	LABORATORY	194,241	211,651	217,010	288,714	254,275	-11.93%
3540-535	RECLAIMED WATER	219,407	211,353	269,914	269,914	257,015	-4.78%
3550-535	SLUDGE DISPOSAL	179,224	165,624	250,000	250,000	468,500	87.40%
3560-535	EASTERN WASTEWATER PLANT	179,302	235,927	269,276	269,276	244,386	-9.24%
3570-535	ENVIRONMENTAL COMPLIANCE	-	305,120	390,112	468,062	786,545	100.00%
3580-535	EASTERN LIFT STATION	66,277	89,864	96,077	120,547	105,763	-12.26%
	Subtotal	**2,590,913**	**2,995,901**	**3,674,226**	**3,903,680**	**4,286,391**	9.80%
	NON-DEPARTMENTAL						
8100-536-91-01	TRANSFER TO GENERAL FUND	2,300,000	2,300,000	2,600,000	2,600,000	2,730,000	5.00%
8100-536-91-42	TRANSFER TO W&S R&R FUND	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	0.00%
8100-536-91-66	TRANSFER TO SEWER IMPACT	333,800	333,800	333,800	333,800	333,800	0.00%
8400-536-30-32	ACCOUNTING & AUDITING	57,649	61,596	58,950	58,950	51,000	-13.49%
8400-536-90-04	UNEMPLOYMENT COMPENSATION	-	-	2,000	2,000	3,000	50.00%
8400-536-90-06	CONTINGENCY - WATER	1,107	407	50,000	50,000	-	-100.00%
8400-536-90-07	CONTINGENCY - SEWER	38	-	50,000	50,000	-	-100.00%
8400-536-90-16	TERMINATION PAY	28,074	23,213	60,000	60,000	30,000	-50.00%
8400-536-90-18	BAD DEBT WRITE-OFF	20,144	46,645	80,000	80,000	100,000	25.00%
8400-536-90-33	PAY PLAN UPDATE - PHASE II	-	-	-	-	-	0.00%
8400-536-90-34	WAIVED WATER IMPACT FEE	105,683	110,166	-	-	-	0.00%
8400-536-90-35	WAIVED SEWER IMPACT FEE	327,497	344,172	-	-	-	0.00%
8500-536-30-45	INSURANCE	494,209	482,627	612,974	612,974	660,000	7.67%
8500-536-30-58	OPEB EXPENITURE	-	46,805	-	-	-	0.00%
8600-536-30-59	DEPRECIATION	-	-	-	-	-	0.00%
8800-581-70-75	SBITA	-	-	-	-	-	0.00%
	Subtotal	**5,968,200**	**6,049,431**	**6,147,724**	**6,147,724**	**6,207,800**	**0.98%**
	TOTAL EXPENDITURES	**13,308,436**	**13,882,197**	**16,122,944**	**16,671,491**	**18,442,545**	**10.62%**



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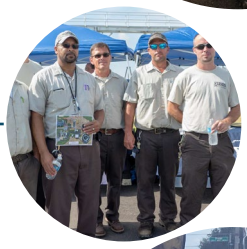
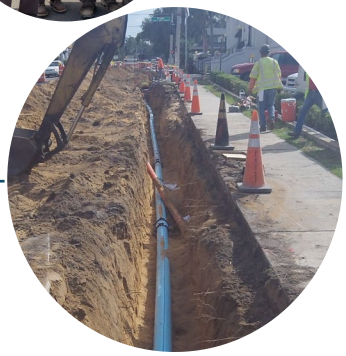
PUBLIC UTILITIES









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	Public Utilities
	536	Programs | Capital | Positions

Program	Title	Budget by Program	FTE Positions	PTE Positions
3100	Administration Utilities	$ 1,597,928	6	-
3120	Customer Service Utilities	2,162,047	8	-
3130	Meter Reading Utilities	412,446	4	-
3140	Environ. Compliance	354,607	3	-
3150	Public Service	300,594	2	-
8100	Fund Transfers	5,363,800	-	-
8400	Contingencies	184,000	-	-
8500	Insurance	660,000	-	-
	Department Total	$ 11,035,423	23	-

Capital Request

3100	Eng. / Admin Building Build-Out	$	660,000
3100	Vehicle - Engineering		40,000
3120	WCS / Annex Building Generator		125,000
3120	WCS - ERP System		850,000
3130	Data Col V4E Meter Reading Data Collector		10,500
3130	R900 Belt Clip Transceiver V3		7,000
3130	WCS / Meter Reading Replacement Vehicle		40,000
	Total	$	1,732,500

Summary by Category	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
Personnel Services	1,628,435	1,828,239	1,994,162	1,990,162	2,078,053	4.42%
Operating Expenses	469,099	581,291	991,862	1,271,957	1,017,070	-20.04%
Subtotal	2,097,534	2,409,530	2,986,023	3,262,119	3,095,123	-5.12%
Capital Outlay	95,581	6,175	144,700	167,700	1,732,500	933.09%
Fund Transfers	4,933,800	4,933,800	5,233,800	5,233,800	5,363,800	2.48%
Other Uses	1,034,400	2,040,675	913,924	1,888,924	844,000	-55.32%
Department Total	2,193,115	9,390,181	9,278,447	10,552,543	11,035,423	4.58%

Authorized Personnel FTE	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	Included Vacancy FY 26-27
Public Service Administrator	-	-	-	-	1	-
Public Works Director	1	1	1	1	1	-
Public Works Deputy Dir. for Utilities	1	1	1	1	1	-
Administrative Supervisor	-	-	-	1	1	-
Administrative Assistant	1	1	1	1	-	-
Project Manager	1	1	1	2	2	-
Civil Engineer	1	1	1	1	1	-
GIS Engineering Specialist	-	-	-	1	-	-
Customer Service Supervisor	-	-	-	-	1	-
Customer Service Rep. I	3	3	3	-	2	-
Customer Service Rep. II	2	2	2	-	1	-
Customer Service Rep. III	1	1	1	-	2	-
Field Customer Service Rep.	2	2	2	1	1	-
Environmental Compliance Inspector	1	1	1	1	1	-
Backflow & Water Conservation Tech.	1	1	1	1	1	-
Assistant Project Manager	1	1	1	-	1	-
Field Customer Service Manager	1	1	1	1	1	-
Meter Reader II	1	1	1	-	-	-
Buyer	1	1	1	-	-	-
Lead Meter Reader	1	1	1	-	-	-
Environmental Compliance Supervisor	1	1	1	1	1	-
Meter Reader	-	-	-	2	2	-
Collection Supervisor	-	-	-	1	-	-
Collection Agent	-	-	-	1	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	1	-
Total	21	21	21	23	23	-

Function	Department	Program
Public Utilities	Public Utilities 536	Administration 3100

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
536-10-12	Regular Salaries & Wages	503,248	728,496	504,418	504,418	512,783
536-10-13	Other Salary & Wages	2,500	-	-	-	-
536-10-14	Overtime	5,491	2,891	8,400	8,400	8,400
536-10-16	Christmas Bonus	600	600	700	700	550
536-10-21	FICA Taxes	26,647	53,231	39,284	39,284	39,913
536-10-22	Florida Retirement System	91,116	(29,271)	19,463	19,463	23,382
536-10-23	Life & Health Insurance	73,140	95,191	87,117	87,117	82,302
536-10-24	General Employee Retirement	31,738	37,347	25,243	25,243	24,898
	Subtotal	734,480	888,484	684,624	684,624	692,228
	OPERATING					
536-30-31	Professional Services	16,370	134,703	80,000	345,196	80,000
536-30-34	Other Contractual Services	49,330	1,728	-	-	50,000
536-30-40	Travel & Per Diem	2,915	1,201	3,200	3,200	2,500
536-30-41	Communication Services	3,246	4,141	5,000	5,000	5,000
536-30-42	Transportation & Postage	90	1	182	182	-
536-30-46	Repair & Maintenance	2,683	2,680	3,300	3,300	24,200
536-30-47	Printing & Binding	947	45	500	500	500
536-30-51	Office Supplies	11,549	2,209	5,000	5,000	4,000
536-30-52	Operating Supplies	11,845	14,137	33,750	33,750	28,000
536-30-54	Books, Pub, Subscriptions	1,366	1,344	2,500	2,500	2,500
536-30-55	Employee Study Expense	2,996	3,766	6,000	6,000	6,000
536-30-56	Vehicle Repair & Maintenance	1,707	1,562	3,000	3,000	3,000
	Subtotal	105,043	167,517	142,432	407,628	205,700
	CAPITAL OUTLAY					
536-60-63	Buildings	-	-	-	-	660,000
536-60-64	Machinery & Equipment	10,628	23	50,000	50,000	40,000
536-60-95	SBITA	-	-	21,200	21,200	-
	Subtotal	10,628	23	71,200	71,200	700,000
	PROGRAM TOTAL	**850,151**	**1,056,024**	**898,256**	**1,163,452**	**1,597,928**

Function	Department	Program
Public Utilities	Public Utilities 536	Customer Service 3120

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
536-10-12	Regular Salaries & Wages	302,736	333,944	352,789	352,789	373,184
536-10-14	Overtime	80	7,937	1,050	1,050	1,100
536-10-16	Christmas Bonus	700	800	800	800	800
536-10-21	FICA Taxes	20,010	24,085	27,253	27,253	28,694
536-10-22	Florida Retirement System	46,540	(13,768)	-	-	-
536-10-23	Life & Health Insurance	90,409	104,366	116,156	112,156	119,712
536-10-24	General Employee Retirement	15,895	18,751	21,327	21,327	22,457
	Subtotal	476,370	476,115	519,376	515,376	545,947
	OPERATING					
536-30-34	Other Contractual Services	148,728	173,651	458,980	468,980	384,000
536-30-41	Communication Services	6,632	7,375	4,700	8,700	4,700
536-30-42	Transportation & Postage	71,998	76,695	91,200	91,200	101,000
536-30-43	Utilities	13,119	12,657	15,000	15,000	15,000
536-30-46	Repair & Maintenance	58,475	62,974	122,800	122,800	107,800
536-30-47	Printing & Binding	13,874	16,196	18,700	18,700	18,700
536-30-51	Office Supplies	8,539	5,210	7,900	9,400	7,900
536-30-52	Operating Supplies	123	25	1,000	1,000	1,000
536-30-55	Employee Study Expense	284	248	1,000	1,000	1,000
	Subtotal	321,772	355,032	721,280	736,780	641,100
	CAPITAL OUTLAY					
536-60-62	Buildings	-	-	-	-	-
536-60-64	Machinery & Equipment	(2,098)	(3,448)	16,000	16,000	125,000
536-60-65	WCS - ERP System	-	-	-	-	850,000
	Subtotal	(2,098)	(3,448)	16,000	16,000	975,000
	PROGRAM TOTAL	**796,043**	**827,698**	**1,256,655**	**1,268,155**	**2,162,047**

Function	Department	Program
Public Utilities	Public Utilities 536	Meter Reading 3130

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
536-10-12	Regular Salaries & Wages	131,821	152,281	170,254	170,254	184,094
536-10-14	Overtime	9,811	9,778	12,600	12,600	13,230
536-10-16	Christmas Bonus	300	400	400	400	400
536-10-21	FICA Taxes	9,532	11,678	14,019	14,019	15,126
536-10-23	Life & Health Insurance	39,617	49,316	58,078	58,078	59,856
536-10-24	General Employee Retirement	9,540	9,544	10,971	10,971	11,839
	Subtotal	200,621	232,998	266,322	266,322	284,546
	OPERATING					
536-30-34	Other Contractual Services	2,354	14,470	17,000	17,000	19,000
536-30-40	Travel & Per Diem	-	-	1,000	1,000	1,000
536-30-41	Communication Services	2,765	3,280	5,500	5,500	5,500
536-30-42	Transportation & Postage	-	-	-	-	-
536-30-43	Utilities	-	-	-	-	-
536-30-46	Repair & Maintenance	3,284	3,337	11,800	13,500	11,800
536-30-52	Operating Supplies	9,264	6,534	28,500	23,800	28,500
536-30-55	Employee Study Expense	-	-	2,300	2,300	2,300
536-30-56	Vehicle Repair & Maintenance	836	1,726	2,300	3,800	2,300
	Subtotal	18,503	29,347	68,400	66,900	70,400
	CAPITAL OUTLAY					
536-60-64	Machinery & Equipment	87,051	3,750	17,500	40,500	57,500
	Subtotal	87,051	3,750	17,500	40,500	57,500
	PROGRAM TOTAL	**306,176**	**266,096**	**352,222**	**373,722**	**412,446**

Function	Department	Program
Public Utilities	Public Utilities 536	Environmental Compliance 3140

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
536-10-12	Regular Salaries & Wages	159,011	167,456	172,293	172,293	183,908
536-10-14	Overtime	181	-	1,050	1,050	450
536-10-16	Christmas Bonus	300	300	300	300	300
536-10-21	FICA Taxes	9,816	11,562	13,284	13,284	14,126
536-10-23	Life & Health Insurance	36,570	41,288	43,559	43,559	44,892
536-10-24	General Employee Retirement	11,086	10,037	10,401	10,401	11,061
	Subtotal	216,964	230,642	240,886	240,886	254,737
	OPERATING					
536-30-31	Professional Services	9,300	10,754	20,000	20,000	50,000
536-30-34	Other Contractual Services	2,700	1,466	6,900	7,970	11,450
536-30-40	Travel & Per Diem	761	604	2,000	930	1,500
536-30-41	Communication Services	1,312	1,139	1,800	1,800	1,800
536-30-42	Transportation & Postage	1,905	2,474	4,000	3,300	3,000
536-30-43	Utilities	-	-	-	-	-
536-30-44	Rentals & Leases	-	-	-	-	1,700
536-30-46	Repair & Maintenance	2,726	5,683	7,000	8,234	8,500
536-30-47	Printing & Binding	2,096	1,640	4,000	4,700	7,000
536-30-48	Promotional Activities	-	2,960	5,000	5,478	5,000
536-30-51	Office Supplies	-	-	-	-	-
536-30-52	Operating Supplies	2,117	2,067	5,800	5,466	5,800
536-30-54	Books, Pub, Subscriptions	-	115	-	-	120
536-30-55	Employee Study Expense	545	493	1,000	1,000	1,000
536-30-56	Vehicle Repair & Maintenance	320	-	2,250	1,772	1,000
536-30-64	Small Equipment & Tools	-	-	-	-	2,000
	Subtotal	23,780	29,395	59,750	60,650	99,870
	CAPITAL OUTLAY					
536-60-64	Machinery & Equipment	-	-	40,000	40,000	-
536-60-95	SBITA	-	5,850	-	-	-
	Subtotal	-	5,850	40,000	40,000	-
	PROGRAM TOTAL	**240,745**	**265,887**	**340,636**	**341,536**	**354,607**

Function	Department	Program
Public Utilities	Public Utilities 536	Public Services 3150

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
536-10-12	Regular Salaries & Wages	-	-	224,732	224,732	237,968
536-10-14	Overtime	-	-	-	-	-
536-10-16	Christmas Bonus	-	-	200	200	200
536-10-21	FICA Taxes	-	-	16,250	16,250	18,220
536-10-23	Life & Health Insurance	-	-	29,039	29,039	29,928
536-10-24	General Employee Retirement	-	-	12,733	12,733	14,278
	Subtotal	-	-	282,954	282,954	300,594
	PROGRAM TOTAL	**-**	**-**	**282,954**	**282,954**	**300,594**

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 objectives outlined:

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 number 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. The department has been at 100% radio frequency since 2023.

3. *Teamwork Makes a Difference*: Collaboration with other City departments, agencies, and partners to share ideas, resources, and creative solutions for public services. 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 the 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.
- *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.
- *Billing Assistance Programs:* Low-income and vulnerable customers are offered payment plans to keep essential services and connections while customers catch up on large balances after leaks.
- *Data Security:* Customer data is securely managed to protect sensitive information and ensure compliance with data privacy regulations.
- *Water Meter Installations:* In FY 2026, 404 new water meters were installed, marking an increase of 3.2% compared to the previous year's installations.
- *Efficient Collections:* Collections, 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. Language Accessibility has ensured that customer support services and communications are available in multiple languages to serve a diverse community.

- *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.
  - *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 the 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 Key Performance Indicators (KPIs)

Strategic Plan Priority	Strategic Plan Goal	Measures Type	Program Performance	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Projected FY FY 2026-27
Competent & Effective Government	Goal #3	Efficiency	Number of Water Units Served Monthly	12,065	12,468	12,872	13,296
Competent & Effective Government	Goal #3	Efficiency	Average Daily Water Flow in Million Gallons	3.68	3.66	3.7	3.77
Competent & Effective Government	Goal #4	Efficiency	Answered Phone Calls by CRS	27,111	23,327	21,420	23,562
Competent & Effective Government	Goal #4	Efficiency	Phone calls Routed to VoiceMail	1,992	7,621	12,696	13,966
Competent & Effective Government	Goal #4	Efficiency	Outgoing Calls	6,310	16,019	17,279	19,007
Competent & Effective Government	Goal #3	Outcome	New Water Meters Installed	261	302	349	403
Total Public Utilities Services				**47,743**	**59,741**	**64,620**	**70,237**



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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	Water
	533	Programs | Capital | Positions

Program	Title	Budget by Program	FTE Positions	PTE Positions
3300	Administration - Water	$ 400,093	2	-
3310	Treatment	1,051,896	4	-
3320	Distribution	1,047,181	8	-
3330	Ground Maintenance	334,199	5	-
3360	Eastern Water Plant	287,362	1	-
	Department Total	$ 3,120,731	20	-

Capital Request

3300	Security Cameras with Storage	$ 24,000
3310	Hypo Skid Replacement	24,500
3310	Check Valve Replacement	7,000
3320	Replacement Diesel Tank for 901 Bates	8,000
3320	Survey Rod	24,000
3320	Locate Equipment	7,000
	Total	$ 94,500

Summary by Category	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
Personnel Services	1,365,787	1,270,966	1,651,400	1,606,950	1,518,801	-5.49%
Operating Expenses	1,132,722	1,130,836	1,455,870	1,501,717	1,507,430	0.38%
Subtotal	2,498,509	2,401,802	3,107,270	3,108,667	3,026,231	-2.65%
Capital Outlay	57,699	19,358	63,000	81,600	94,500	15.81%
Department Total	2,556,208	2,421,160	3,170,270	3,190,267	3,120,731	-2.18%

Authorized Personnel FTE	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	Included Vacancy FY 26-27
Water Superintendent	1	1	1	1	1	-
Administrative Assistant	1	-	-	1	1	-
Utility Supervisor	2	2	2	2	2	-
Operator B	1	-	-	1	1	-
Operator C-II	-	-	-	1	1	-
Utility Foreman	2	2	2	2	1	-
Utility Project Inspector	1	1	1	1	-	-
Utility Worker I	1	4	4	1	1	-
Utility Worker II	4	2	2	1	-	-
Heavy Equipment Operator	1	2	2	1	1	-
Maintenance Worker I	1	3	3	7	5	-
Utility Lead Worker	1	-	-	-	1	1
Lead Operator	3	-	-	1	1	1
Deputy Director PW for Utilities	1	-	-	-	-	-
Senior Staff Assistant	1	1	1	-	-	-
Operator A	-	-	-	-	1	-
Operator C-I	1	-	-	-	-	-
Operator Trainee	-	-	-	1	-	-
Utility Worker III	-	3	3	1	-	-
Utility Line Locator Tech	-	-	-	1	1	-
Maintenance Worker II	-	1	1	-	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	-	-	-
Custodian	-	-	-	-	1	-
Total	22	26	26	23	20	2

Function	Water & Sewer Revenue Fund	Program
Public Utilities	Water	Administration
	533	3300

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
533-10-12	Regular Salaries & Wages	113,774	143,052	139,047	139,047	147,999
533-10-14	Overtime	105	538	515	515	500
533-10-16	Christmas Bonus	200	200	200	200	200
533-10-21	FICA Taxes	7,962	10,398	10,692	10,692	11,375
533-10-23	Life & Health Insurance	23,364	27,525	29,039	29,039	29,928
533-10-24	General Employee Retirement	8,591	8,620	8,374	8,374	8,910
	Subtotal	153,996	190,332	187,866	187,866	198,913
	OPERATING					
533-30-31	Professional Services	155,321	96,831	115,500	140,151	85,000
533-30-34	Other Contractual Services	11,295	15,177	21,200	21,200	29,450
533-30-40	Travel & Per Diem	1,015	-	1,000	1,000	400
533-30-41	Communication Services	1,616	1,396	10,300	10,300	10,300
533-30-42	Transportation & Postage	891	4,054	1,400	1,400	1,000
533-30-43	Utilities	11,800	11,378	15,900	15,900	12,300
533-30-46	Repair & Maintenance	4,449	6,039	5,000	9,300	4,000
533-30-47	Printing & Binding	1,704	267	1,000	1,000	1,000
533-30-48	Promotional Activities	4,901	-	-	-	-
533-30-51	Office Supplies	2,489	2,427	2,500	2,500	2,500
533-30-52	Operating Supplies	19,016	19,524	24,150	24,150	16,000
533-30-54	Books, Pub, Subscriptions	2,262	924	2,580	2,580	1,880
533-30-55	Employee Study Expense	545	676	1,100	1,100	8,600
533-30-56	Vehicle Repair & Maintenance	1,836	579	1,000	1,000	750
533-30-64	Small Equipment & Tools	-	-	-	-	4,000
	Subtotal	219,140	159,272	202,630	231,581	177,180
	CAPITAL OUTLAY					
533-60-64	Machinery & Equipment	5,485	227	24,000	42,600	24,000
	Subtotal	5,485	227	24,000	42,600	24,000
	PROGRAM TOTAL	**378,621**	**349,831**	**414,496**	**462,047**	**400,093**

Function	Water & Sewer Revenue Fund	Program
Public Utilities	Water 533	Water Treatment 3310

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
533-10-12	Regular Salaries & Wages	237,717	212,118	249,110	249,110	243,770
533-10-14	Overtime	14,634	9,746	13,335	13,335	10,000
533-10-16	Christmas Bonus	400	400	400	400	400
533-10-21	FICA Taxes	15,718	16,017	20,108	20,108	19,444
533-10-23	Life & Health Insurance	48,760	53,903	58,078	58,078	59,856
533-10-24	General Employee Retirement	16,129	13,335	15,747	15,747	15,226
	Subtotal	333,358	305,520	356,777	356,777	348,696
	OPERATING					
533-30-31	Professional Services	12,375	20,967	49,200	148,200	24,000
533-30-34	Other Contractual Services	16,903	19,622	40,040	24,040	50,150
533-30-40	Travel & Per Diem	351	1,341	2,000	2,000	2,000
533-30-41	Communication Services	8,871	7,985	11,300	11,300	9,000
533-30-43	Utilities	262,918	273,864	300,000	300,000	300,000
533-30-46	Repair & Maintenance	63,153	78,936	115,650	115,650	136,150
533-30-52	Operating Supplies	105,756	110,478	125,000	125,000	129,000
533-30-54	Books, Pub, Subscriptions	-	300	-	-	-
533-30-55	Employee Study Expense	1,595	3,007	4,400	4,400	4,400
533-30-56	Vehicle Repair & Maintenance	4,167	2,744	5,000	5,000	5,000
533-30-64	Small Equipment & Tools	-	-	-	-	12,000
	Subtotal	476,089	519,244	652,590	735,590	671,700
	CAPITAL OUTLAY					
533-60-63	Improv. Other Than Buildings	-	-	-	-	-
533-60-64	Machinery & Equipment	-	13,131	11,000	11,000	31,500
	Subtotal	-	13,131	11,000	11,000	31,500
	PROGRAM TOTAL	**809,447**	**837,895**	**1,020,367**	**1,103,367**	**1,051,896**

Function	Water & Sewer Revenue Fund	Program
Public Utilities	Water	Distribution
	533	3320

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
533-10-12	Regular Salaries & Wages	437,207	361,938	495,627	455,527	391,006
533-10-14	Overtime	23,457	18,356	24,720	24,720	16,700
533-10-16	Christmas Bonus	1,000	1,200	1,100	1,100	800
533-10-21	FICA Taxes	31,586	28,804	38,886	38,886	31,251
533-10-23	Life & Health Insurance	135,105	112,394	159,715	159,715	119,712
533-10-24	General Employee Retirement	29,964	22,896	30,433	30,433	24,462
	Subtotal	658,318	545,587	750,481	710,381	583,931
	OPERATING					
533-30-31	Professional Services	58,609	53,521	62,000	58,410	-
533-30-34	Other Contractual Services	1,667	-	-	-	-
533-30-40	Travel & Per Diem	2,467	740	13,000	13,000	2,700
533-30-41	Communication Services	6,800	3,615	-	-	-
533-30-42	Transportation & Postage	-	-	-	-	-
533-30-43	Utilities	-	-	-	-	-
533-30-46	Repair & Maintenance	183,872	200,008	216,000	181,790	318,000
533-30-47	Printing & Binding	-	-	-	-	-
533-30-51	Office Supplies	-	-	-	-	-
533-30-52	Operating Supplies	59,112	50,966	66,400	66,400	77,500
533-30-54	Books, Pub, Subscriptions	-	150	250	250	450
533-30-55	Employee Study Expense	10,787	6,835	12,400	12,400	9,600
533-30-56	Vehicle Repair & Maintenance	15,234	10,773	11,000	11,000	11,000
533-30-64	Small Equipment & Tools	-	-	-	-	5,000
	Subtotal	338,549	326,608	381,050	343,250	424,250
	CAPITAL OUTLAY					
533-60-64	Machinery & Equipment	38,898	-	28,000	28,000	39,000
	Subtotal	38,898	-	28,000	28,000	39,000
	PROGRAM TOTAL	**1,035,765**	**872,195**	**1,159,531**	**1,081,631**	**1,047,181**

Function	Water & Sewer Revenue Fund	Program
Public Utilities	Water 533	Ground Maintenance 3330

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
533-10-12	Regular Salaries & Wages	121,579	95,339	177,450	177,450	192,036
533-10-14	Overtime	3,473	4,239	8,000	8,000	8,000
533-10-16	Christmas Bonus	100	400	500	500	500
533-10-21	FICA Taxes	9,559	7,632	14,307	14,307	15,341
533-10-23	Life & Health Insurance	33,522	47,022	72,598	72,598	74,820
533-10-24	General Employee Retirement	7,503	5,959	11,191	11,191	12,002
	Subtotal	175,736	160,592	284,046	284,046	302,699
	OPERATING					
533-30-40	Travel & Per Diem	-	-	-	-	900
533-30-46	Repair & Maintenance	2,388	2,668	4,500	4,500	10,500
533-30-52	Operating Supplies	11,210	14,002	16,200	16,200	16,200
533-30-55	Employee Study Expense	-	-	-	-	2,400
533-30-56	Vehicle Repair & Maintenance	1,261	1,950	1,500	1,500	1,500
	Subtotal	14,859	18,620	22,200	22,200	31,500
	CAPITAL OUTLAY					
533-60-64	Machinery & Equipment	-	-	-	-	-
	Subtotal	-	-	-	-	-
	PROGRAM TOTAL	**190,595**	**179,211**	**306,246**	**306,246**	**334,199**

Function	Water & Sewer Revenue Fund	Program
Public Utilities	Water 533	Eastern Water System 3360

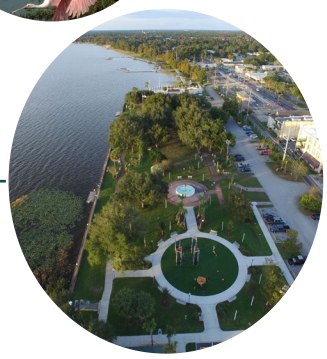
Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
533-10-12	Regular Salaries & Wages	29,497	45,033	46,485	42,135	56,944
533-10-14	Overtime	663	3,438	4,200	4,200	4,200
533-10-16	Christmas Bonus	-	100	100	100	100
533-10-21	FICA Taxes	2,272	3,699	3,885	3,885	4,685
533-10-23	Life & Health Insurance	10,158	13,763	14,520	14,520	14,964
533-10-24	General Employee Retirement	1,788	2,903	3,041	3,041	3,669
	Subtotal	44,379	68,935	72,231	67,881	84,562
	OPERATING					
533-30-31	Professional Services	6,637	25,572	79,400	61,400	53,000
533-30-34	Other Contractual Services	6,512	4,723	12,200	1,896	10,850
533-30-40	Travel & Per Diem	-	587	500	500	900
533-30-41	Communication Services	3,101	2,829	3,000	3,000	3,000
533-30-42	Transportation & Postage	-	-	-	-	-
533-30-43	Utilities	28,148	31,275	40,000	40,000	40,000
533-30-46	Repair & Maintenance	21,259	23,271	34,500	34,500	54,500
533-30-47	Printing & Binding	-	-	-	-	-
533-30-51	Office Supplies	-	-	-	-	-
533-30-52	Operating Supplies	18,102	16,615	26,500	26,500	27,150
533-30-54	Books, Pub, Subscriptions	-	-	-	-	100
533-30-55	Employee Study Expense	-	2,200	700	700	2,400
533-30-56	Vehicle Repair & Maintenance	325	22	600	600	1,200
533-30-64	Small Equipment & Tools	-	-	-	-	9,700
	Subtotal	84,084	107,093	197,400	169,096	202,800
	CAPITAL OUTLAY					
533-60-63	Improv. Other Than Buildings	-	-	-	-	-
533-60-64	Machinery & Equipment	13,316	6,000	-	-	-
533-60-95	SBITA	-	-	-	-	-
	Subtotal	13,316	6,000	-	-	-
	PROGRAM TOTAL	**141,779**	**182,028**	**269,631**	**236,977**	**287,362**

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	Wastewater
	535	Programs | Capital | Positions

Program	Title	Budget by Program	FTE Positions	PTE Positions
3500	Administration	$ 253,157	2	-
3510	Lift Stations	624,191	4	-
3520	Treatment	1,292,560	7	-
3530	Laboratory	254,275	2	-
3540	Reclaimed Water	257,015	1	-
3550	Sludge Disposal	468,500	-	-
3560	Eastern Wastewater Plant	244,386	1	-
3570	Collections	786,545	8	-
3580	Eastern Lift Stations	105,763	1	-
	Department Total	$ 4,286,391	26	-

Capital Request

3500	Security Cameras - Bates WW Bldg.	$ 24,500
3520	Process Controller	5,000
3520	Composite Samplers	21,000
3520	Security Cameras - Bates WW Plant	24,500
3530	Bench Meter	5,200
3540	Reuse Site Controllers	24,500
3550	Polymer Skid	16,000
3560	Gantry Crane	7,000
3570	Plate Compactor	15,000
3570	Sewer Push Camera	15,000
	Total	$ 157,700

Summary by Category	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
Personnel Services	1,199,554	1,519,015	1,767,276	1,767,276	2,099,641	18.81%
Operating Expenses	1,290,043	1,470,177	1,750,950	1,874,204	2,029,050	8.26%
Subtotal	2,489,597	2,989,192	3,518,226	3,641,480	4,128,691	13.38%
Capital Outlay	101,316	6,709	156,000	262,200	157,700	-39.86%
Department Total	2,590,913	2,995,901	3,674,226	3,903,680	4,286,391	9.80%

Authorized Personnel FTE	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	Included Vacancy FY 26-27
Senior Staff Assistant	1	1	1	1	1	-
Wastewater Superintendent	1	1	1	1	1	-
Lift Station Operator	2	2	2	3	2	-
Lift Station Mechanic	1	-	-	-	1	-
Utility Supervisor	1	2	2	3	3	-
Lead Operator	2	1	1	1	1	-
Operator A	2	-	-	3	1	-
Operator B	1	1	1	-	2	1
Utility Worker III	1	-	-	-	1	-
Operator C-I	1	1	1	-	2	1
Operator C-II	1	1	1	1	1	-
Laboratory Service Manager	1	1	1	1	1	-
Laboratory Tech	1	-	-		-	-
Maintenance Worker II	1	-	-	2	-	-
Utility Foreman	-	1	1	1	2	1
Utility Worker II	-	1	1	-	-	-
Utility Project Inspector	-	-	-	-	1	-
Environmental Compliance Inspector	-	-	-	-	-	-
Utility Worker	-	1	1	-	-	-
Dual Operator A and B	-	1	1	-	-	-
Dual Operator A and C	-	1	1	-	-	-
Laboratory Technician	-	1	1	1	1	-
Lift Station Foreman	-	-	-	1	-	-
Operator Trainee	-	-	-	1	-	-
Maintenance Worker I	-	-	-	1	2	-
Heavy Equipment Operator	-	-	-	1	1	-
Utility Worker I	-	-	-	-	2	2
Total	17	17	17	22	26	5

Function	Water & Sewer Revenue Fund	Program
Public Utilities	Wastewater	Administration
	535	3500

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
535-10-12	Regular Salaries & Wages	106,372	93,833	119,564	119,564	136,151
535-10-14	Overtime	8	57	210	210	200
535-10-16	Christmas Bonus	200	200	200	200	200
535-10-21	FICA Taxes	6,660	7,091	8,597	8,597	10,446
535-10-23	Life & Health Insurance	23,364	22,938	29,039	29,039	29,928
535-10-24	General Employee Retirement	7,850	5,628	6,731	6,731	8,181
	Subtotal	144,454	129,747	164,340	164,340	185,107
	OPERATING					
535-30-31	Professional Services	48,117	20,143	4,350	24,250	-
535-30-34	Other Contractual Services	-	-	-	-	800
535-30-40	Travel & Per Diem	816	558	1,000	1,000	1,000
535-30-41	Communication Services	693	1,057	13,200	13,200	13,200
535-30-42	Transportation & Postage	193	113	200	200	200
535-30-46	Repair & Maintenance	295	29	400	400	2,350
535-30-47	Printing & Binding	-	-	3,000	3,000	-
535-30-51	Office Supplies	2,995	2,990	-	-	3,000
535-30-52	Operating Supplies	6,614	10,771	12,100	12,100	12,100
535-30-54	Books, Pub, Subscriptions	-	1,385	-	-	-
535-30-55	Employee Study Expense	900	725	1,000	1,000	8,500
535-30-56	Vehicle Repair & Maintenance	255	713	400	400	400
535-30-64	Small Equipment & Tools	-	-	-	-	2,000
	Subtotal	60,878	38,485	35,650	55,550	43,550
	CAPITAL OUTLAY					
535-60-64	Machinery & Equipment	-	2,130	11,000	11,000	24,500
535-60-95	SBITA	-	-	-	-	-
	Subtotal	-	2,130	11,000	11,000	24,500
	PROGRAM TOTAL	**205,332**	**170,362**	**210,990**	**230,890**	**253,157**

Function	Water & Sewer Revenue Fund	Program
Public Utilities	Wastewater	Lift StationS
	535	3510

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
535-10-12	Regular Salaries & Wages	171,872	218,148	223,439	223,439	236,522
535-10-14	Overtime	2,264	3,331	4,500	4,500	3,500
535-10-16	Christmas Bonus	300	400	400	400	400
535-10-21	FICA Taxes	8,640	15,907	17,468	17,468	18,392
535-10-22	Florida Retirement System	76,438	(26,162)	18,666	18,666	19,819
535-10-23	Life & Health Insurance	40,633	55,050	58,078	58,078	59,856
535-10-24	General Employee Retirement	6,140	8,075	8,614	8,614	9,001
	Subtotal	306,287	274,749	331,165	331,165	347,491
	OPERATING					
535-30-31	Professional Services	2,417	3,212	16,000	15,200	-
535-30-34	Other Contractual Services	42,000	38,500	42,000	42,000	42,000
535-30-40	Travel & Per Diem	1,129	1,219	1,500	2,460	1,500
535-30-41	Communication Services	8,822	4,350	10,000	10,000	10,000
535-30-43	Utilities	66,488	75,499	75,000	75,000	97,000
535-30-46	Repair & Maintenance	22,141	37,005	35,000	35,000	58,000
535-30-52	Operating Supplies	46,449	71,213	56,000	56,000	46,000
535-30-54	Books, Pub, Subscriptions	-	-	-	-	-
535-30-55	Employee Study Expense	2,100	1,369	4,200	4,370	4,200
535-30-56	Vehicle Repair & Maintenance	9,123	5,905	6,000	6,000	6,000
535-30-64	Small Equipment & Tools	-	-	-	-	12,000
	Subtotal	200,668	238,270	245,700	246,030	276,700
	CAPITAL OUTLAY					
535-60-63	Improv. Other Than Bldgs.	-	-	-	-	-
535-60-64	Machinery & Equipment	12,727	-	30,000	66,000	-
	Subtotal	12,727	-	30,000	66,000	-
	PROGRAM TOTAL	**519,682**	**513,019**	**606,865**	**643,195**	**624,191**

Function	Water & Sewer Revenue Fund	Program
Public Utilities	Wastewater	Treatment
	535	3520

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
535-10-12	Regular Salaries & Wages	307,610	397,714	426,637	426,637	430,550
535-10-14	Overtime	12,826	9,214	16,000	16,000	12,000
535-10-16	Christmas Bonus	600	600	700	700	700
535-10-21	FICA Taxes	19,992	29,326	32,814	32,814	33,909
535-10-23	Life & Health Insurance	70,092	91,750	101,637	101,637	104,748
535-10-24	General Employee Retirement	22,096	24,421	25,694	25,694	26,553
	Subtotal	433,216	553,026	603,481	603,481	608,460
	OPERATING					
535-30-31	Professional Services	21,142	40,609	54,000	54,000	-
535-30-32	Accounting & Auditing Fees			-	-	
535-30-34	Other Contractual Services	-	-	-	-	6,300
535-30-40	Travel & Per Diem	1,784	1,511	5,500	5,500	2,500
535-30-41	Communication Services	1,869	2,583	-	-	-
535-30-43	Utilities	230,592	221,534	265,000	265,000	265,000
535-30-46	Repair & Maintenance	40,416	26,820	55,000	54,100	58,500
535-30-52	Operating Supplies	243,805	237,061	298,700	298,700	296,200
535-30-55	Employee Study Expense	2,324	3,410	5,500	5,500	3,300
535-30-56	Vehicle Repair & Maintenance	1,980	1,848	1,800	1,800	1,800
	Subtotal	543,913	535,377	685,500	684,600	633,600
	CAPITAL OUTLAY					
535-60-64	Machinery & Equipment	50,320	4,579	75,000	75,000	50,500
	Subtotal	50,320	4,579	75,000	75,000	50,500
	PROGRAM TOTAL	**1,027,449**	**1,092,981**	**1,363,981**	**1,363,081**	**1,292,560**

Function	Water & Sewer Revenue Fund	Program
Public Utilities	Wastewater 535	Laboratory 3530

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
535-10-12	Regular Salaries & Wages	104,647	116,575	124,476	124,476	132,700
535-10-14	Overtime	89	116	210	210	500
535-10-16	Christmas Bonus	200	100	200	200	200
535-10-21	FICA Taxes	7,106	8,779	9,554	9,554	10,205
535-10-23	Life & Health Insurance	24,380	25,231	29,039	29,039	29,928
535-10-24	General Employee Retirement	6,704	6,830	7,481	7,481	7,992
	Subtotal	143,125	157,632	170,960	170,960	181,525
	OPERATING					
535-30-31	Professional Services	13,115	12,096	6,000	6,000	-
535-30-34	Other Contractual Services	-	-	-	-	9,500
535-30-40	Travel & Per Diem	1,198	1,596	1,500	1,500	1,500
535-30-41	Communication Services	-	244	-	-	10,000
535-30-46	Repair & Maintenance	1,109	894	1,500	1,500	-
535-30-52	Operating Supplies	35,018	37,514	36,000	62,304	44,000
535-30-54	Books, Pub, Subscriptions	-	50	150	150	50
535-30-55	Employee Study Expense	675	1,625	900	900	2,500
535-30-56	Vehicle Repair & Maintenance	-	-	-	-	-
	Subtotal	51,115	54,019	46,050	72,354	67,550
	CAPITAL OUTLAY					
535-60-64	Machinery & Equipment	-	-	-	-	5,200
535-60-95	LIMS Software	-	-	-	45,400	-
	Subtotal	-	-	-	45,400	5,200
	PROGRAM TOTAL	**194,241**	**211,651**	**217,010**	**288,714**	**254,275**

Function	Water & Sewer Revenue Fund	Program
Public Utilities	Wastewater 535	Reclaimed Water 3540

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
535-10-12	Regular Salaries & Wages	34,740	37,184	39,607	39,607	40,745
535-10-14	Overtime	3,281	2,248	2,000	2,000	1,000
535-10-16	Christmas Bonus	100	100	100	100	100
535-10-21	FICA Taxes	2,256	2,526	3,191	3,191	3,201
535-10-23	Life & Health Insurance	12,190	13,763	14,520	14,520	14,964
535-10-24	General Employee Retirement	2,482	2,365	2,496	2,496	2,505
	Subtotal	55,050	58,184	61,914	61,914	62,515
	OPERATING					
535-30-31	Professional Services	4,197	1,116	3,500	3,500	-
535-30-41	Communication Services	-	471	-	-	-
535-30-43	Utilities	105,653	113,533	122,000	122,000	126,000
535-30-46	Repair & Maintenance	4,479	17,702	18,000	18,000	19,500
535-30-52	Operating Supplies	10,698	18,222	23,000	23,000	23,000
535-30-56	Vehicle Repair & Maintenance	1,060	2,125	1,500	1,500	1,500
	Subtotal	126,088	153,168	168,000	168,000	170,000
	CAPITAL OUTLAY					
535-60-64	Machinery & Equipment	38,269	-	40,000	40,000	24,500
	Subtotal	38,269	-	40,000	40,000	24,500
	PROGRAM TOTAL	**219,407**	**211,353**	**269,914**	**269,914**	**257,015**

Function	Water & Sewer Revenue Fund	Program
Public Utilities	Wastewater 535	Sludge Disposal 3550

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
535-10-24	General Employee Retirement					
	Subtotal	-	-	-	-	-
	OPERATING					
535-30-34	Other Contractual Services	131,752	132,809	190,000	190,000	400,000
535-30-46	Repair & Maintenance	8,256	5,714	10,000	10,000	10,000
535-30-52	Operating Supplies	37,859	23,150	46,000	46,000	38,500
535-30-56	Vehicle Repair & Maintenance	1,358	3,951	4,000	4,000	4,000
	Subtotal	179,224	165,624	250,000	250,000	452,500
	CAPITAL OUTLAY					
535-60-64	Machinery & Equipment	-	-	-	-	16,000
	Subtotal	-	-	-	-	16,000
	PROGRAM TOTAL	**179,224**	**165,624**	**250,000**	**250,000**	**468,500**

Function	Water & Sewer Revenue Fund	Program
Public Utilities	Wastewater 535	Eastern Wastewater Plant 3560

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
535-10-12	Regular Salaries & Wages	47,224	47,782	54,614	54,614	53,634
535-10-14	Overtime	4,039	4,134	3,150	3,150	3,000
535-10-16	Christmas Bonus	100	100	100	100	100
535-10-21	FICA Taxes	3,935	4,002	4,427	4,427	4,340
535-10-23	Life & Health Insurance	12,190	13,763	14,520	14,520	14,964
535-10-24	General Employee Retirement	3,071	3,120	3,466	3,466	3,398
	Subtotal	70,559	72,901	80,276	80,276	79,436
	OPERATING					
535-30-31	Professional Services	1,450	2,436	25,400	25,400	-
535-30-40	Travel & Per Diem	590	-	900	900	600
535-30-41	Communication Services	1,636	5,398	1,900	1,900	1,900
535-30-43	Utilities	42,888	45,178	64,000	64,000	57,000
535-30-46	Repair & Maintenance	9,427	41,478	14,000	14,000	19,400
535-30-52	Operating Supplies	50,540	68,007	80,000	80,000	75,700
535-30-55	Employee Study Expense	1,032	319	2,200	2,200	2,750
535-30-56	Vehicle Repair & Maintenance	1,181	211	600	600	600
	Subtotal	108,743	163,027	189,000	189,000	157,950
	CAPITAL OUTLAY					
535-60-64	Machinery & Equipment	-	-	-	-	7,000
535-60-95	SBITA	-	-	-	-	-
	Subtotal	-	-	-	-	7,000
	PROGRAM TOTAL	**179,302**	**235,927**	**269,276**	**269,276**	**244,386**

Function	Water & Sewer Revenue Fund	Program
Public Utilities	Wastewater	Collections
	535	3570

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
535-10-12	Regular Salaries & Wages	-	145,448	195,359	195,359	374,528
535-10-14	Overtime	-	8,430	9,000	9,000	17,000
535-10-16	Christmas Bonus	-	-	400	400	800
535-10-21	FICA Taxes	-	11,102	15,664	15,664	30,013
535-10-23	Life & Health Insurance	-	38,994	58,078	58,078	119,712
535-10-24	General Employee Retirement	-	9,137	12,262	12,262	23,492
	Subtotal	-	213,110	290,762	290,762	565,545
	OPERATING					
535-30-34	Other Contractual Services	-	-	-	-	-
535-30-40	Travel & Per Diem	-	408	3,600	3,600	3,600
535-30-41	Communication Services	-	1,866	-	-	-
535-30-42	Transportation & Postage	-	-	-	-	-
535-30-43	Utilities	-	-	-	-	-
535-30-46	Repair & Maintenance	-	60,149	64,000	136,150	143,000
535-30-52	Operating Supplies	-	18,950	19,000	24,800	24,000
535-30-54	Books, Pub, Subscriptions	-	116	250	250	400
535-30-55	Employee Study Expense	-	2,365	6,000	6,000	6,000
535-30-56	Vehicle Repair & Maintenance	-	8,155	6,500	6,500	9,000
535-30-64	Small Equipment & Tools	-	-	-	-	5,000
	Subtotal	-	92,010	99,350	177,300	191,000
	CAPITAL OUTLAY					
535-60-64	Machinery & Equipment	-	-	-	-	30,000
	Subtotal	-	-	-	-	30,000
	PROGRAM TOTAL	**-**	**305,120**	**390,112**	**468,062**	**786,545**

Function	Water & Sewer Revenue Fund	Program
Public Utilities	Wastewater 535	Eastern Lift Station 3580

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	PERSONNEL SERVICES					
535-10-12	Regular Salaries & Wages	32,050	39,881	41,675	41,675	46,946
535-10-14	Overtime	259	687	2,100	2,100	1,000
535-10-16	Christmas Bonus	-	100	100	100	100
535-10-21	FICA Taxes	2,466	2,800	3,356	3,356	3,676
535-10-23	Life & Health Insurance	10,158	13,763	14,520	14,520	14,964
535-10-24	General Employee Retirement	1,931	2,436	2,626	2,626	2,877
	Subtotal	46,864	59,666	64,377	64,377	69,563
	OPERATING					
535-30-40	Travel & Per Diem	577	369	1,100	940	600
535-30-41	Communication Services	295	256	-	-	-
535-30-43	Utilities	8,106	13,522	15,000	15,000	20,000
535-30-46	Repair & Maintenance	1,253	2,842	2,000	2,000	2,000
535-30-52	Operating Supplies	7,579	10,063	12,000	12,000	12,000
535-30-55	Employee Study Expense	625	2,590	800	630	800
535-30-56	Vehicle Repair & Maintenance	978	558	800	800	800
	Subtotal	19,413	30,198	31,700	31,370	36,200
	CAPITAL OUTLAY					
535-60-64	Machinery & Equipment	-	-	-	24,800	-
	Subtotal	-	-	-	24,800	-
	PROGRAM TOTAL	**66,277**	**89,864**	**96,077**	**120,547**	**105,763**

Function	Water & Sewer Revenue Fund	Program
Public Utilities	Non-Departmental 536 | 581	Fund Transfers | Contingencies Insurance | Other

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	FUND TRANSFERS					
8100-536-91-01	Transfer To General Fund	2,300,000	2,300,000	2,600,000	2,600,000	2,730,000
8100-536-91-02	Transfer To General Fund (Addl)	-	-	-	-	-
8100-536-91-03	Transfer To W&S R&R (Addl)	-	-	-	-	-
8100-536-91-42	Transfer To W&S R&R Fund	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
8100-536-91-66	Transfer To Sewer Impact	333,800	333,800	333,800	333,800	333,800
	Subtotal	4,933,800	4,933,800	5,233,800	5,233,800	5,363,800
	CONTINGENCIES					
8400-525-30-49	Thousand Year Flood	-	-	-	975,000	-
8400-536-30-32	Accounting & Auditing	57,649	61,596	58,950	58,950	51,000
8400-536-90-04	Unemployment Compensation	-	-	2,000	2,000	3,000
8400-536-90-06	Contingency - Water	1,107	407	50,000	50,000	-
8400-536-90-07	Contingency - Sewer	38	-	50,000	50,000	-
8400-536-90-16	Termination Pay	28,074	23,213	60,000	60,000	30,000
8400-536-90-18	Bad Debt Write-Off	20,144	46,645	80,000	80,000	100,000
8400-536-90-33	Pay Plan Update - Phase II	-	-	-	-	-
8400-536-90-34	Waived Water Impact Fees	105,683	110,166	-	-	-
8400-536-90-35	Waived Sewer Impact Fees	327,497	344,172	-	-	-
	Subtotal	540,191	586,199	300,950	1,275,950	184,000
	INSURANCE					
8500-536-30-45	Insurance	494,209	482,627	612,974	612,974	660,000
8500-536-30-58	OPEB Expenditure	-	46,805	-	-	-
	Subtotal	494,209	529,432	612,974	612,974	660,000
	DEPRECIATION					
8600-536-30-59	Depreciation	-	924,662	-	-	-
	Subtotal	-	924,662	-	-	-
	NON-OPERATING EXPEND.					
8800-581-70-74	Debt Service - SBITA Principal	-	-	-	-	-
8800-581-70-75	Debt Service - SBITA Interest	-	382	-	-	-
	Subtotal	-	382	-	-	-
	PROGRAM TOTAL	**5,968,200**	**6,974,475**	**6,147,724**	**7,122,724**	**6,207,800**

Fund Type	Reclaimed Water Project Fund	Profile
Project Fund | Enterprise	Summary	Project Fund
Fund Family: Proprietary		8100

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
	BEGINNING FUND BALANCE	**168,439**	**171,060**	**172,860**	**174,240**	**180,140**	**3.39%**
	REVENUE						
361-10-00	Interest	5,256	5,816	5,900	5,900	5,000	-15.25%
	TOTAL REVENUE	5,256	5,816	5,900	5,900	5,000	-15.25%
	TOTAL REVENUES & BALANCES	173,695	176,876	178,760	180,140	185,140	2.78%
3910, 8600	**EXPENDITURES**						
539-30-59	Depreciation	2,636	2,636	-	-	-	0.00%
	TOTAL EXPENDITURES	2,636	2,636	-	-	-	0.00%
	RESERVE FOR EXPANSION	**171,060**	**174,240**	**178,760**	**180,140**	**185,140**	**2.78%**
	TOTAL ENDING FUND BALANCE	**171,060**	**174,240**	**178,760**	**180,140**	**185,140**	**2.78%**

Fund Type	Water & Sewer R&R Fund					Profile
Project Fund | Enterprise						
Fund Family: Proprietary	Summary					Project Fund
Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
	BEGINNING FUND BALANCE	**29,545,078**	**20,764,090**	**15,646,525**	**21,456,995**	**18,240,173**	**-14.99%**
	REVENUE						
331-35-01	ARPA GRANT	5,250,340	-	-	-	-	0.00%
338-10-00	FUND BALANCE ACCESS	-	-	-	-	-	0.00%
361-10-00	INTEREST	137,574	6,175	250,000	250,000	5,000	-98.00%
381-40-00	TRANSFER FROM W&S	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	0.00%
381-40-11	TRANSFER FROM W&S (ADDL)	-	-	-	-	-	0.00%
381-65-00	TRANSFER FROM WATER IMPACT	940,225	-	-	-	-	0.00%
381-66-00	TRANSFER FROM SEWER IMPACT	140,225	-	-	-	-	0.00%
	TOTAL REVENUE	**8,768,364**	**2,306,175**	**2,550,000**	**2,550,000**	**2,305,000**	**-9.61%**
	TOTAL REVENUE & BALANCES	**38,313,442**	**23,070,265**	**18,196,525**	**24,006,995**	**20,545,173**	**-14.42%**
	EXPENDITURES						
8400-536	OPERATING EXPENSES	-	38,000	-	4,679	-	-100.00%
536-30-59	DEPRECIATION	-	1,206,944	-	-	-	0.00%
8600-533	OPERATING EXPENSES	2,992,257	162,086	1,234,000	2,225,439	3,140,000	41.10%
8600-535	OPERATING EXPENSES	14,009,827	29,913	1,280,000	2,758,098	3,935,000	42.67%
8600-537	WATER PROJECTS	1,855	-	-	-	-	0.00%
8600-581	DEBT SERVICE	355,000	-	186,006	186,006	365,000	96.23%
8800-581	DEBT SERVICE	190,413	176,327	592,600	592,600	191,000	-67.77%
	TOTAL EXPENDITURES	**17,549,352**	**1,613,270**	**3,292,606**	**5,766,822**	**7,631,000**	**32.33%**
	NET REVENUE (+/-)	(8,780,988)	692,905	(742,606)	(3,216,822)	(5,326,000)	65.57%
	AVAILABLE BALANCE	**20,764,090**	**21,456,995**	**14,903,919**	**18,240,173**	**12,914,173**	**-29.20%**
	TOTAL ENDING FUND BALANCE	**20,764,090**	**21,456,995**	**14,903,919**	**18,240,173**	**12,914,173**	**-29.20%**

Function	Department	Program
Wastewater System Renew & Replace Projects	Water & Sewer R&R Fund 535 | 536	Wastewater Projects 8400

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	OPERATING EXPENDITURES					
535-30-31	Professional Services	-	38,000	-	4,679	-
536-30-53	Water Chemical Feed	-	-	-	-	-
536-30-59	Depreciation	-	1,206,944	-	-	-
	Total	-	1,244,944	-	4,679	-
	TOTAL WASTEWATER OPER. EXP.	**-**	**1,244,944**	**-**	**4,679**	**-**

Function	Department	Program
Water System Renew & Replace	Water & Sewer R&R Fund 533	Water Projects 8600

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	WATER PROJECTS					
533-65-03	Ardice Well	-	-	-	38,291	-
533-65-07	Meter Replacement & Rebuild	284,527	-	200,000	200,000	220,000
533-65-24	Tank Inspection	-	-	14,000	14,000	-
533-65-27	Fuel Tank - CR44	-	-	-	-	-
533-65-51	Eastern Well One	8,689	-	-	176,460	-
533-65-57	CR 44 Widening	-	-	-	-	300,000
533-65-68	Water Department Car	34,661	-	-	-	-
533-65-69	Half Ton Service Pickup Truck	-	-	-	-	-
533-65-71	One Ton Service Truck	-	-	80,000	155,463	80,000
533-65-72	Half Ton Service Pickup Truck	40,414	-	55,000	55,000	55,000
533-65-80	Reclaimed Water Main Extension	365,629	-	-	-	-
533-65-81	Laurel Oak Rd. Water Main Repl.	-	-	-	-	100,000
533-65-82	Heathrow Wells Rehab.	-	-	-	-	140,000
533-65-83	Water R&R / Coolidge Water Main	1,916,672	-	-	-	-
533-65-84	Utility Relocation	10,171	59,759	-	-	-
533-65-88	GST Hand Railing	-	36,000	-	-	-
533-66-01	Cornelia Drive 2nd Connection	-	-	60,000	60,000	-
533-66-06	Jefferis Ct. Galvanized Main	30,060	-	-	166,300	-
533-66-26	Bay Water Utility Services	-	-	-	75,000	-
533-66-27	Water Tank Inspection	-	-	-	-	-
533-66-31	Water Pump Replacement	-	-	25,000	25,000	25,000
533-66-32	Water Pump Equipment	-	-	90,000	90,000	-
533-66-39	Stevens Avenue Main	-	-	-	-	-
533-66-40	Ardice Storage Tank-Heathrow WTP	-	-	-	-	-
533-66-44	Water Dept. Office & Comp. CR44	38,432	-	-	-	-
533-66-45	Office Generator	-	-	-	-	-
533-66-46	Excavator	-	-	300,000	286,854	350,000
533-66-47	Heavy Equipment Trailer	-	-	25,000	25,000	-
533-66-48	Lakeshore Avenue Galvanized Main	26,635	-	-	315,000	-
533-66-49	Grand Island WTP Fuel Tank	166,842	-	-	-	-
533-66-50	Eastern Area Expansion	36,516	-	-	-	-
533-66-51	Crom Tank	-	-	-	158,070	-
533-66-52	Cast Iron Replacement	-	-	60,000	60,000	170,000
533-66-53	Yale Retreat Rd.	-	-	-	-	-
533-66-54	Equipment	33,009	-	-	-	-
533-66-55	Sorrento Pines W. Waterline	-	-	325,000	325,000	-
533-66-56	Ground Storage Tank	-	-	-	-	1,700,000
533-66-57	Utility Pipe Upsizing	-	66,327	-	-	-
	TOTAL WATER PROJECTS	**2,992,257**	**162,086**	**1,234,000**	**2,225,439**	**3,140,000**

Function	Department	Program
Wastewater System Renew & Replace	Water & Sewer R&R Fund 535	Wastewater Projects 8600

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	WASTEWATER PROJECTS					
535-66-01	Bay State South Sewer	-	-	-	-	-
535-66-08	Rehab Belt Pre	19,942	29,913	-	-	-
535-66-10	Floating Solar Panels	-	-	-	-	-
535-66-16	CR 44 Force Main	77,892	-	-	205,259	-
535-66-35	Bates Avenue Sewer	-	-	-	35,000	-
535-66-41	Tank Cleaning	11,398	-	-	-	-
535-66-43	Submersible Pump	86,521	-	115,000	97,500	115,000
535-66-44	Master Lift Station Upgrade	-	-	120,000	120,000	800,000
535-66-45	Effluent Pump & Motor	2,700	-	-	17,500	100,000
535-66-46	Coolidge Sewer Main Expansion	1,613,489	-	-	460,600	-
535-66-49	Crane Truck	-	-	-	-	290,000
535-66-50	Lift Station Control Panels	-	-	-	-	50,000
535-66-51	Lift Station 7 Expansion	-	-	160,000	160,000	-
535-66-57	Manhole Rehabilitation	-	-	-	-	-
535-66-59	Pickup Truck	54,831	-	55,000	55,000	55,000
535-66-62	Sewer Cleaning Truck	-	-	170,000	170,000	80,000
535-66-65	Umatilla Interconnection	901,856	-	-	-	-
535-66-70	Eastern WWTP Expansion	29,908	-	-	-	-
535-66-74	Loader Replacement	-	-	-	-	90,000
535-66-76	Lift Station Generator	79,928	-	175,000	536,315	1,160,000
535-66-77	Lift Station #9 Rehabilitation	456,851	-	-	-	-
535-66-81	McCullochs Alley Sewer	258,290	-	-	-	-
535-66-84	Infiltration & Intrusion	124,135	-	190,000	253,500	170,000
535-66-86	Main WWTP Expansion	8,636,778	-	-	-	-
535-66-88	Holding Pond Improvements	1,592,925	-	-	-	-
535-66-92	Biological Process Equipment	34,643	-	130,000	229,279	130,000
535-66-95	Eastern Plant Turbine	27,740	-	-	253,146	-
535-66-96	Old Eastern Plant Demolition	-	-	-	-	150,000
535-66-97	Process & Clarif. Tank Rehab.	-	-	-	-	120,000
535-66-98	Water Legislation Impact	-	-	-	-	-
535-66-99	Heavy Equipment	-	-	165,000	165,000	625,000
	TOTAL WASTEWATER PROJECTS	**14,009,827**	**29,913**	**1,280,000**	**2,758,098**	**3,935,000**

Function	Department	Program
Wastewater System Renew & Replace	Water & Sewer R&R Fund 537	Wastewater Projects 8600

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	WASTEWATER PROJECTS					
537-68-01	Project Rehab. Slip-Line	1,855	-	-	-	-
	TOTAL WASTEWATER PROJECTS	**1,855**	**-**	**-**	**-**	**-**

Function	Department	Program
Wastewater System Renew & Replace	Water & Sewer R&R Fund 581	Wastewater Projects 8600 | 8800

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27
	W&S DEBT SERVICE					
8600-581-70-71	Debt Service - Principal	355,000	-	186,006	186,006	365,000
8800-581-70-72	Debt Service - Interest	187,913	173,327	568,600	568,600	186,000
8800-581-70-73	Other Debt Service Cost - 2016 Bond	2,500	3,000	24,000	24,000	5,000
	TOTAL WASTEWATER PROJECTS	545,413	176,327	778,606	778,606	556,000
	PROJECTS GRAND TOTAL	**17,549,352**	**1,613,270**	**3,292,606**	**5,766,822**	**7,631,000**

Fund Type	Utility Grants Fund	Profile
Project Fund | Enterprise Fund Family: Proprietary	Summary	Project Fund

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
	BEGINNING FUND BALANCE	-	-	-	-	-	**-100.00%**
	REVENUE						
331-50-01	ARPA - Septic To Sewer Proj.	-	-	-	100,000	-	-100.00%
334-20-02	FDOT Sewer - Coolidge Proj.	-	-	-	398,234	-	-100.00%
	TOTAL REVENUE	-	-	-	498,234	-	-100.00%
	TOTAL REVENUES & BALANCES	-	-	-	498,234	-	-100.00%
3510, 8600	**EXPENDITURES**						
535-60-01	ARPA - Septic To Sewer Proj.	-	-	-	100,000	-	-100.00%
535-60-42	FDOT Sewer - Coolidge Proj.	-	-	-	398,234	-	-100.00%
	TOTAL EXPENDITURES	-	-	-	498,234	-	-100.00%
	RESERVE FOR EXPANSION	-	-	-	-	-	**0.00%**
	TOTAL ENDING FUND BALANCE	-	-	-	-	-	**0.00%**



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TRUST & AGENCY FUND



Trust & Agency Funds Summary
Fiscal Year 2026-27

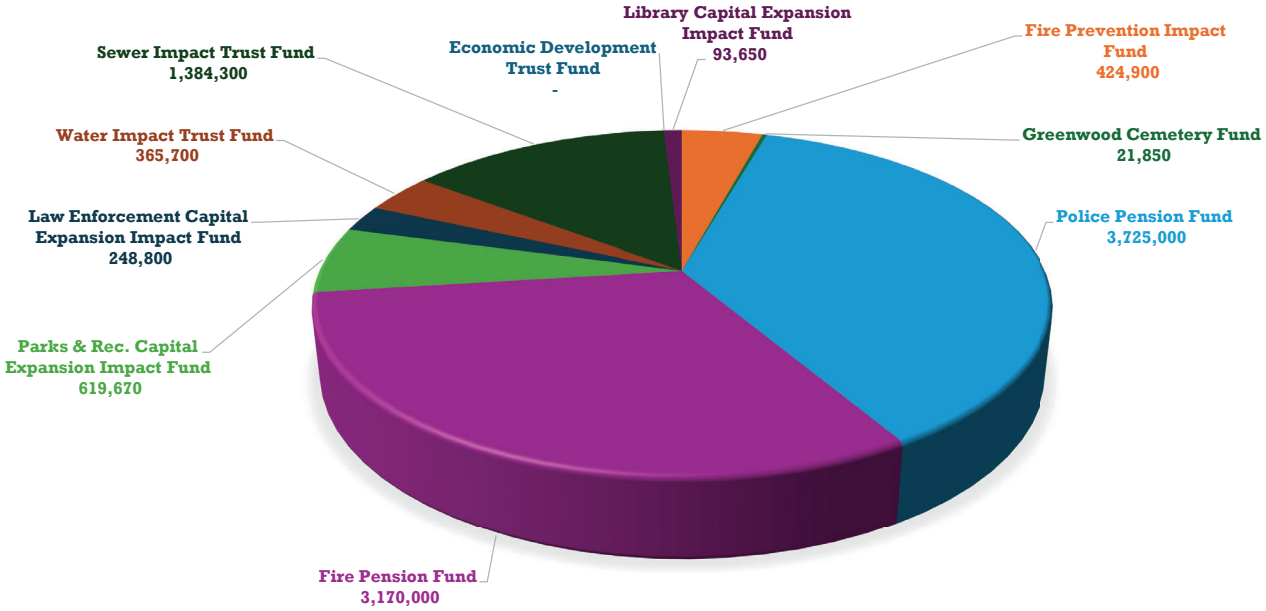
Estimated Revenue & Expenditures	Fire Prevention Impact Fund FY 26-27	Greenwood Cemetery Fund FY 26-27	Police Pension Fund FY 26-27	Fire Pension Fund FY 26-27
Beginning Estimated Fund Balance	**$ 280,040**	**$ 257,835**	**$ 32,806,129**	**$ 19,898,574**
Estimated Revenues:				
Fed. Grant Economic Development	-	-	-	-
Local Ordinance	-	-	-	-
Interest Income	19,000	11,000	3,725,000	3,170,000
Sale of Lots	-	-	-	-
Other Misc. Income	-	2,850	-	-
Impact Fees	405,900	-	-	-
Transfer In	-	8,000	-	-
Total Estimated Revenues	**424,900**	**21,850**	**3,725,000**	**3,170,000**
Total Estimated Revenues & Balances	704,940	279,685	36,531,129	23,068,574
Estimated Expenditures/Expenses:				
General Governmental Services	-	-	-	-
Public Safety	322,500	-	1,900,000	1,250,000
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Culture and Recreation	-	-	-	-
Debt Service	-	-	-	-
Other Financing Sources (Uses)	-	11,000	1,100	1,100
Total Estimated Expenditures/Expenses	**322,500**	**11,000**	**1,901,100**	**1,251,100**
Reserves	-	-	26,808,145	16,372,032
Total Appropriated Expenditures & Reserves	322,500	11,000	28,709,245	17,623,132
Available Estimated Balance	382,440	268,685	34,630,029	21,817,474
Ending Estimated Fund Balance	**$ 382,440**	**$ 268,685**	**$ 34,630,029**	**$ 21,817,474**

Parks & Rec. Capital Expand. Impact Fund FY 26-27	Law Enforce. Capital Expand. Impact Fund FY 26-27	Water Impact Trust Fund FY 26-27	Sewer Impact Trust Fund FY 26-27	Economic Development Trust Fund FY 26-27	Library Capital Expansion Impact Fund FY 26-27	Total Trust & Agency Funds FY 26-27
$ 369,633	**$ 555,566**	**$ 5,639,199**	**$ 5,968,731**	**$ -**	**$ 171,378**	**$ 65,947,085**
-	-	-	-	-	-	-
-	-	-	-	-	-	-
22,500	25,000	60,000	50,000	-	5,150	7,087,650
-	-	-	-	-	-	-
350,000	-	-	-	-	-	352,850
247,170	223,800	305,700	1,000,500	-	88,500	2,271,570
-	-	-	333,800	-	-	341,800
619,670	**248,800**	**365,700**	**1,384,300**	**-**	**93,650**	**10,053,870**
989,303	804,366	6,004,899	7,353,031	-	265,028	76,000,955
-	-	-	-	-	-	-
-	522,500	-	-	-	-	3,995,000
-	-	170,000	-	-	-	170,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
630,000	-	-	-	-	343,000	973,000
-	-	-	334,100	-	-	334,100
-	-	-	-	-	-	13,200
630,000	**522,500**	**170,000**	**334,100**	**-**	**343,000**	**5,485,300**
-	290,000	5,215,560	5,704,385	-	142,166	54,532,288
630,000	812,500	5,385,560	6,038,485	-	485,166	60,017,588
359,303	281,866	5,834,899	7,018,931	-	(77,972)	70,515,655
$ 359,303	**$ 281,866**	**$ 5,834,899**	**$ 7,018,931**	**$ -**	**$ (77,972)**	**$ 70,515,655**

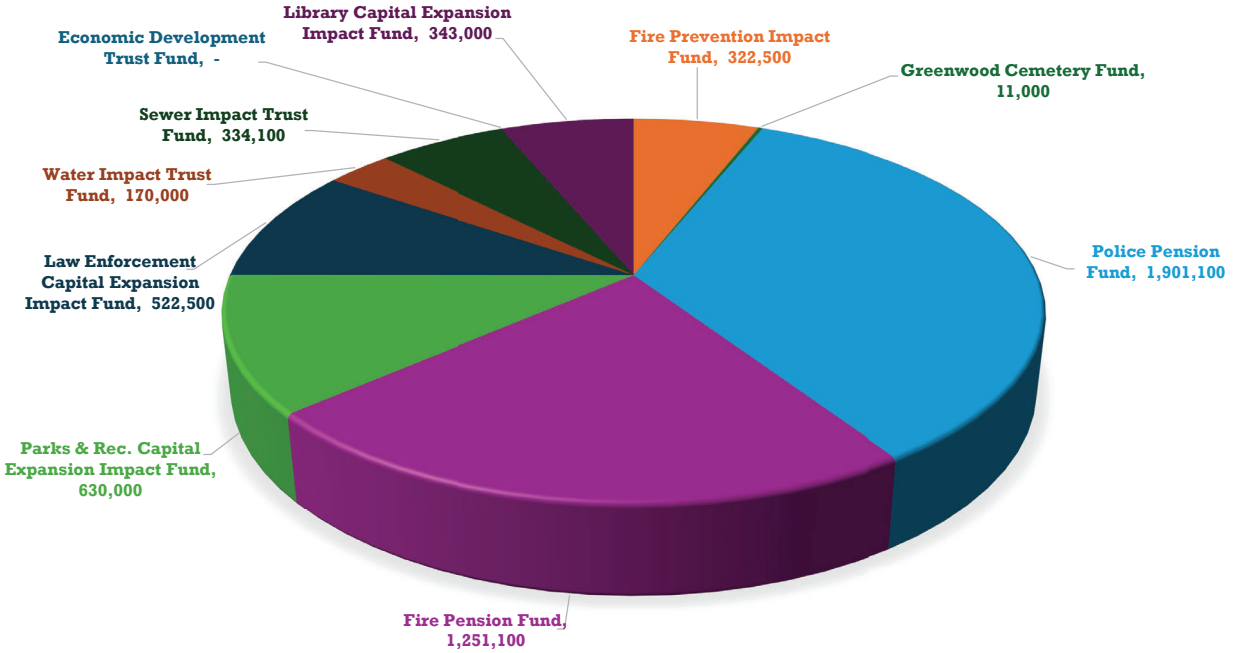
Trust & Agency Funds Budget for Fiscal Year 2026-27
Revenues vs. Expenditures

Total Revenues - $10,053,870
Total Expenditures - $5,485,300

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 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
	BEGINNING FUND BALANCE	**205,038**	**246,984**	**239,583**	**235,640**	**280,040**	**18.84%**
	REVENUE						
361-10-00	Interest Earnings	8,669	8,678	9,400	9,400	19,000	102.13%
363-20-10	Impact Fees	34,924	30,719	35,000	35,000	405,900	1059.71%
	TOTAL REVENUE	43,594	39,398	44,400	44,400	424,900	856.98%
	TOTAL REVENUES & BALANCES	248,632	286,381	283,983	280,040	704,940	151.73%
2230-522	**EXPENDITURES**						
522-30-32	Accounting & Auditing	600	600	-	-	-	0.00%
522-30-34	Other Contractual Serv.	-	-	-	-	22,500	100.00%
522-91-01	Transfer To General Fund	1,048	800	-	-	-	0.00%
8600-522-60-01	Fire Bunker Gear	-	-	-	-	50,000	100.00%
8600-522-60-02	Fire Station #3	-	-	-	-	250,000	100.00%
	TOTAL EXPENDITURES	1,648	1,400	-	-	322,500	100.00%
	CAPITAL OUTLAY						
522-60-64	Machinery & Equipment	-	49,342	-	-	-	0.00%
		-	49,342	-	-	-	100.00%
	TOTAL ENDING FUND BALANCE	**246,984**	**235,640**	**283,983**	**280,040**	**382,440**	**36.57%**

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 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
	BEGINNING FUND BALANCE	**290,523**	**295,829**	**239,744**	**274,685**	**257,835**	**-6.13%**
	REVENUE						
361-10-00	Interest Earnings	11,286	11,100	11,000	11,000	11,000	0.00%
364-10-00	Cemetery Lot Sales	-	-	-	-	-	0.00%
366-30-00	Cemetery Smith Trust	2,889	2,859	2,850	2,850	2,850	0.00%
369-90-00	Cancel PY Expend.	-	-	-	-	-	
381-01-00	Transfer From General Fund	6,440	9,056	8,000	8,000	8,000	0.00%
	TOTAL REVENUE	20,615	23,016	21,850	21,850	21,850	0.00%
	TOTAL REVENUES & BALANCES	311,138	318,844	261,594	296,535	279,685	-5.68%
4920-516	**EXPENDITURES**						
516-30-32	Accounting & Auditing	860	860	-	-	-	0.00%
516-91-01	Transfer To General Fund	4,950	544	11,000	11,000	11,000	0.00%
517-60-63	Improvements Other Than Bldg.	9,500	42,756	-	27,700	-	-100.00%
	TOTAL EXPENDITURES	15,310	44,160	11,000	38,700	11,000	-71.58%
	TOTAL ENDING FUND BALANCE	**295,829**	**274,685**	**250,594**	**257,835**	**268,685**	**4.21%**

FUND: POLICE PENSION - 061

Fund Type	Police Pension Fund	Profile
Pension | Governmental	Summary	Non-Major Fund
Fund Family: Trust & Agency		

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
	BEGINNING FUND BALANCE	**23,470,144**	**28,482,720**	**30,982,229**	**30,982,229**	**32,806,129**	**5.89%**
	REVENUE						
312-50-51	Police Insurance Prem. Tax	236,151	259,276	230,000	230,000	230,000	0.00%
361-10-00	Interest	714,288	740,213	100,000	100,000	100,000	0.00%
367-10-00	Sale of Investments (Gain/Loss)	4,493,755	1,767,854	2,000,000	2,000,000	2,000,000	0.00%
368-10-00	City Contribution	1,356,354	1,647,724	1,200,000	1,200,000	1,200,000	0.00%
368-20-00	Police Contribution	211,019	254,799	195,000	195,000	195,000	0.00%
	TOTAL REVENUE	7,011,566	4,669,866	3,725,000	3,725,000	3,725,000	0.00%
	TOTAL REVENUES & BALANCES	30,481,710	33,152,586	34,707,229	34,707,229	36,531,129	5.26%
2200-518	**EXPENDITURES**						
518-30-34	Pension Benefits	1,778,009	1,897,068	1,550,000	1,550,000	1,550,000	0.00%
518-30-49	Other Current Charges	220,980	273,289	350,000	350,000	350,000	0.00%
8100-518	Transfer To General Fund	-	-	1,100	1,100	1,100	0.00%
	TOTAL EXPENDITURES	1,998,990	2,170,357	1,901,100	1,901,100	1,901,100	0.00%
	RESERVED PLAN ASSETS	28,482,720	30,982,229	32,806,129	32,806,129	34,630,029	5.56%
	TOTAL ENDING FUND BALANCE	**28,482,720**	**30,982,229**	**32,806,129**	**32,806,129**	**34,630,029**	**5.56%**

FUND: FIRE PENSION - 062

Fund Type	Fire Pension Fund	Profile
Pension | Governmental	Summary	Non-Major Fund
Fund Family: Trust & Agency		

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
	BEGINNING FUND BALANCE	**12,987,033**	**15,957,741**	**17,979,674**	**17,979,674**	**19,898,574**	**10.67%**
	REVENUE						
312-50-51	Fire Insurance Prem. Tax	198,758	215,656	165,000	165,000	165,000	0.00%
361-10-00	Interest	420,986	472,313	500,000	500,000	500,000	0.00%
367-10-00	Sale of Investments (Gain/Loss)	2,789,822	1,396,231	1,700,000	1,700,000	1,700,000	0.00%
368-10-00	City Contribution	694,683	708,886	700,000	700,000	700,000	0.00%
368-20-00	Firemen Contribution	102,966	112,019	105,000	105,000	105,000	0.00%
	TOTAL REVENUE	4,207,216	2,905,105	3,170,000	3,170,000	3,170,000	0.00%
	TOTAL REVENUES & BALANCES	17,194,249	18,862,846	21,149,674	21,149,674	23,068,574	9.07%
2240-518	**EXPENDITURES**						
518-30-34	Pension Benefits	1,142,120	781,937	650,000	650,000	650,000	0.00%
518-30-49	Other Current Charges	94,388	101,235	600,000	600,000	600,000	0.00%
8100-518	Transfer To General Fund	-	-	1,100	1,100	1,100	
	TOTAL EXPENDITURES	1,236,508	883,172	1,251,100	1,251,100	1,251,100	0.00%
	TOTAL ENDING FUND BALANCE	**15,957,741**	**17,979,674**	**19,898,574**	**19,898,574**	**21,817,474**	**9.64%**

FUND: PARKS & RECREATION CAPITAL EXPANSION TRUST - 063

Fund Type	Parks & Rec. Capital Expansion Trust Fund	Profile
Impact Fee | Governmental	Summary	Non-Major Fund
Fund Family: Trust & Agency		

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
	BEGINNING FUND BALANCE	**299,396**	**383,331**	**244,673**	**395,433**	**369,633**	**-6.52%**
	REVENUE						
335-20-00	State Appropriations	-	-	-	-	350,000	100.00%
361-10-00	Interest	13,478	14,321	16,000	16,000	22,500	40.63%
363-20-20	Parks & Rec. Impact Fees	82,898	98,594	92,000	92,000	247,170	168.66%
	TOTAL REVENUE	96,376	112,915	108,000	108,000	619,670	473.77%
	TOTAL REVENUES & BALANCES	395,772	496,246	352,673	503,433	989,303	96.51%
	EXPENDITURES						
7600-572-30-32	Accounting & Auditing	600	205	-	-	-	0.00%
7600-572-60-37	Corey Rolle Field Improv.	9,354	57,462	-	133,800	-	-100.00%
7600-572-91-01	Transfer To General Fund	2,487	2,500	-	-	-	0.00%
8600-572-60-56	Corey Rolle Field	-	40,646	-	-	-	0.00%
8600-572-60-01	Program Room Expansion	-	-	-	-	80,000	100.00%
8600-572-60-02	Lake Willie Dock Expansion	-	-	-	-	350,000	100.00%
8600-572-60-03	Master Plan	-	-	-	-	200,000	100.00%
	TOTAL EXPENDITURES	12,441	100,813	-	133,800	630,000	370.85%
	RESERVE FOR EXPANSION	383,331	395,433	352,673	369,633	359,303	-2.79%
	TOTAL ENDING FUND BALANCE	**383,331**	**395,433**	**352,673**	**369,633**	**359,303**	**-2.79%**

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 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
	BEGINNING FUND BALANCE	**404,630**	**452,160**	**494,395**	**502,566**	**555,566**	**10.55%**
	REVENUE						
361-10-00	Interest	16,271	16,982	18,000	18,000	25,000	38.89%
363-20-30	Law Enforcement Impact Fees	32,844	34,094	35,000	35,000	223,800	539.43%
	TOTAL REVENUE	49,115	51,076	53,000	53,000	248,800	369.43%
	TOTAL REVENUES & BALANCES	453,745	503,236	547,395	555,566	804,366	44.78%
2100	**EXPENDITURES**						
2100-521-30-32	Accounting & Auditing	600	205	-	-	-	0.00%
2100-521-30-34	Other Contractual Services	-	-	-	-	22,500	100.00%
2100-521-91-01	Transfer To General Fund	985	465	-	-	-	0.00%
8600-521-60-01	Police Construction of EOC	-	-	-	-	500,000	100.00%
	TOTAL EXPENDITURES	1,585	670	-	-	522,500	100.00%
	RESERVE FOR EXPANSION	452,160	502,566	547,395	555,566	281,866	-49.27%
	TOTAL ENDING FUND BALANCE	**452,160**	**502,566**	**547,395**	**555,566**	**281,866**	**-49.27%**

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 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
	BEGINNING FUND BALANCE	**7,321,179**	**6,579,600**	**6,012,335**	**6,306,404**	**5,639,199**	**-10.58%**
	REVENUE						
361-10-00	Interest	51,530	55,028	65,000	65,000	60,000	-7.69%
363-20-40	Water Impact Fees	320,650	256,347	150,000	150,000	305,700	103.80%
	TOTAL REVENUE	372,179	311,375	215,000	215,000	365,700	70.09%
	TOTAL REVENUES & BALANCES	7,693,358	6,890,975	6,227,335	6,521,404	6,004,899	-7.92%
3900, 8600	**EXPENDITURES**						
533-30-59	Depreciation Expense	-	349,025	-	-	-	0.00%
533-91-01	Transfer To General Fund	6,449	3,000	-	-	-	0.00%
533-67-16	Rosenwald 7 Bl. Water Main	-	-	250,000	400,000	-	-100.00%
533-67-17	Eastern High Service Pump	25,191	-	-	212,206	-	-100.00%
533-67-35	New Water Service Sets	55,717	182,546	120,000	120,000	120,000	0.00%
533-67-36	New Reclaim Water Service Sets	50,000	50,000	50,000	50,000	50,000	0.00%
533-67-37	Reclaimed Water Expansion	-	-	100,000	100,000	-	-100.00%
533-67-38	Sorrento Pines Reclaim Water	36,176	-	-	-	-	0.00%
533-91-42	Transfer To W&W R&R Fund	940,225	-	-	-	-	0.00%
	TOTAL EXPENDITURES	1,113,758	584,571	520,000	882,206	170,000	-80.73%
	RESERVE FOR EXPANSION	6,579,600	6,306,404	5,707,335	5,639,199	5,834,899	3.47%
	TOTAL ENDING FUND BALANCE	**6,579,600**	**6,306,404**	**5,707,335**	**5,639,199**	**5,834,899**	**3.47%**

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 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
	BEGINNING FUND BALANCE	**4,978,699**	**5,450,451**	**5,033,497**	**6,086,717**	**5,968,731**	**-1.94%**
	REVENUE						
361-10-00	Interest	27,481	44,143	57,000	57,000	50,000	-12.28%
363-20-50	Sewer Impact Fees	861,032	862,010	525,000	525,000	1,000,500	90.57%
381-40-00	Transfer From Water & Sewer	333,800	333,800	333,800	333,800	333,800	0.00%
	TOTAL REVENUE	1,222,312	1,239,953	915,800	915,800	1,384,300	51.16%
	TOTAL REVENUES & BALANCES	6,201,011	6,690,404	5,949,297	7,002,517	7,353,031	5.01%
3910, 8600	**EXPENDITURES**						
535-70-71	Debt - Principal Revolving Loan	-	-	280,152	280,152	280,100	-0.02%
535-70-72	Debt - Interest Revolving Loan	68,502	60,044	53,634	53,634	54,000	0.68%
581-91-01	Transfer To General Fund	16,006	8,000	-	-	-	0.00%
535-30-59	Depreciation	525,827	517,294	-	-	-	0.00%
535-68-17	Rosenwald 7 Blocks Sewer	-	-	700,000	700,000	-	-100.00%
535-68-37	Reclaim Master Plan	-	18,349	-	-	-	0.00%
581-91-42	Transfer To W&S R&R Fund	140,225	-	-	-	-	0.00%
	TOTAL EXPENDITURES	750,560	603,687	1,033,786	1,033,786	334,100	-67.68%
	RESERVE FOR EXPANSION	5,450,451	6,086,717	4,915,511	5,968,731	7,018,931	17.60%
	TOTAL ENDING FUND BALANCE	**5,450,451**	**6,086,717**	**4,915,511**	**5,968,731**	**7,018,931**	**17.60%**

FUND: ECONOMIC DEVELOPMENT TRUST - 068

Fund Type	Economic Development Trust Fund	Profile
Fund Family: Trust & Agency	Summary	Non-Major Fund

Account	DESCRIPTION	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
	BEGINNING FUND BALANCE	**143,644**	**57,359**	**(190,541)**	**(67,529)**	**(0)**	**-100.00%**
	REVENUE						
331-50-01	Fed. Grant Econ. Development	17,607	-	-	-	-	0.00%
354-10-00	Local Ordinance	-	-	-	-	-	0.00%
361-10-00	Interest	5,391	(700)	5,500	5,500	-	-100.00%
362-00-01	Lease Income	916	(2,138)	-	-	-	0.00%
362-03-00	Lake Comm. Action Agency	26,299	28,690	26,000	26,000	-	-100.00%
362-04-00	Lease Lake Eustis Chamber	6,600	6,600	7,000	7,000	-	-100.00%
362-05-00	Ella Maria's Pizzeria	18,400	13,200	10,000	10,000	-	-100.00%
366-10-00	Marketing Plan	15,000	-	-	-	-	0.00%
366-20-00	County Aid - Incubator	150,000	150,000	150,000	150,000	-	-100.00%
369-60-00	Program Income	857	934	1,000	1,000	-	-100.00%
381-14-00	Transfer From CRA Fund	50,000	-	-	306,309		0.00%
	TOTAL REVENUE	291,070	196,587	199,500	505,809	-	-100.00%
	TOTAL REVENUES & BALANCES	434,714	253,946	8,959	438,280	(0)	-100.00%
1220-552	**EXPENDITURES**						
522-81-01	Fed. Grants Econ. Development	28,972	12,625	-	-	-	0.00%
552-30-31	Professional Services	1,009	-	46,000	46,000	-	-100.00%
552-30-40	Travel & Per Diem	-	-	2,800	2,800	-	-100.00%
552-30-48	Promotional Activities	8,208	-	32,500	32,500	-	-100.00%
552-30-52	Operating Supplies	-	-	-	-	-	0.00%
552-30-54	Books, Pub, Subscriptions	651	-	1,980	1,980	-	-100.00%
552-81-01	Incubator UCFRF	200,000	200,000	250,000	250,000	-	-100.00%
552-81-02	Econ. Dev. Marketing Plan	30,000	-	-	-	-	0.00%
552-90-01	Economic Develop. Incentives	108,515	60,851	91,500	91,500	-	-100.00%
552-90-02	Econ. Develop. Partnership	-	-	-	-	-	0.00%
552-90-03	Research & Market Data	-	-	13,500	13,500	-	-100.00%
8100-581	Transfer to Grants Fund	-	48,000	-	-	-	0.00%
	TOTAL EXPENDITURES	377,354	321,476	438,280	438,280	-	-100.00%
	RESERVE FOR EXPANSION	57,359	(67,529)	(429,321)	(0)	(0)	0.00%
	TOTAL ENDING FUND BALANCE	**57,359**	**(67,529)**	**(429,321)**	**(0)**	**(0)**	**0.00%**

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 23-24	Actual FY 24-25	Adopted FY 25-26	Projected FY 25-26	Proposed FY 26-27	% Change Proposed/ Projected
	BEGINNING FUND BALANCE	**91,616**	**118,444**	**145,094**	**150,378**	**171,378**	**13.96%**
	REVENUE						
361-10-00	Interest	4,040	4,318	5,000	5,000	5,150	3.00%
363-20-60	Library Impact Fees	40,537	48,207	45,000	45,000	88,500	96.67%
	TOTAL REVENUE	44,577	52,525	50,000	50,000	93,650	87.30%
	TOTAL REVENUES & BALANCES	136,192	170,969	195,094	200,378	265,028	32.26%
7190-571	**EXPENDITURES**						
571-30-32	Accounting & Auditing	600	205	-	-	-	0.00%
571-30-54	Books, Pub, Subscriptions	15,933	19,386	20,000	29,000	29,000	0.00%
571-91-01	Transfer To General Fund	1,216	1,000	-	-	-	0.00%
8600-571-60-01	Library - Phase I Expension	-	-	-	-	314,000	100.00%
	TOTAL EXPENDITURES	17,749	20,590	20,000	29,000	343,000	1082.76%
	RESERVE FOR EXPANSION	118,444	150,378	175,094	171,378	(77,972)	-145.50%
	TOTAL ENDING FUND BALANCE	**118,444**	**150,378**	**175,094**	**171,378**	**(77,972)**	**-145.50%**

CAPITAL IMPROVEMENT





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CITY OF EUSTIS
CAPITAL PROJECT/EQUIPMENT REQUEST - FIVE YEAR CIP
5 Year CIP - FY 26/27 - FY30/31

Project Description	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	5 Year Total
General Fund - 001						
Parks						
P & R / RecTrack Software	28,000	-	-	-	-	28,000
P & R / Storage Shed	150,000	-	-	-	-	150,000
P & R / Women's Club Stucco	50,000	-	-	-	-	50,000
P & R / Community Center Kitchen Renovation	75,000	75,000	-	-	-	150,000
P & R / Women's Club Courtyard Upgrade	70,000	-	-	-	-	70,000
P & R / Corey Rolle Field Turf Grass	25,000	25,000	-	-	-	50,000
P & R / Aquatics Center Splash Pad	-	-	-	50,000	-	50,000
Public Works						
PW / Cemetery - Mowers	-	-	-	-	40,000	40,000
PW / Used Pick Up Trucks	90,000	-	-	-	-	90,000
PW / Double Drum Compactor	50,000	-	-	-	-	50,000
PW / Traffic Jet Printer System	130,000	-	-	-	-	130,000
PW / America In Bloom Beautification	-	100,000	-	100,000	-	200,000
PW / Floating Docks	-	-	-	-	60,000	60,000
Fire						
EFD / 633 Safety Compliance	25,000	-	-	-	-	25,000
Finance						
FIN / ERP System	600,000	-	-	-	-	600,000
General Fund - Total	**1,293,000**	**200,000**	**-**	**150,000**	**100,000**	**1,743,000**
Sales Tax Fund - 010						
Parks & Recreation						
P & R / Bennett Pk Playground Equip	-	150,000	-	-	-	150,000
P & R / Vehicle Replacements	-	-	75,000	50,000	50,000	175,000
P & R / Tennis & B-ball Courts Resurface	75,000	-	-	-	-	75,000
P & R / Community Center Generator	-	-	100,000	-	-	100,000
P & R / Pendleton Park Playground	-	-	160,000	-	-	160,000
Parks & Recreation - Sub-Total	**75,000**	**150,000**	**335,000**	**50,000**	**50,000**	**660,000**
Transportation						
Transp / Signalization Camera	-	-	420,000	-	-	420,000
Transp / Used Pickups	-	60,000	-	70,000	-	130,000
Transp / F-150 Pickup	50,000	55,000	60,000	60,000	65,000	290,000
Transp / Local Trails Master Plan	75,000	-	-	-	-	75,000
Transportation - Sub-Total	**125,000**	**115,000**	**480,000**	**130,000**	**65,000**	**915,000**

Sales Tax Fund - 010						
Public Works						
PW Facilities / Building Improvements	375,000	320,000	180,000	369,000	375,000	1,619,000
PW Fac / Comm Ctr Parking Lot Mil & Resurface	-	60,000	-	60,000	-	120,000
PW Facilities / Parking Lots Resurface/Stripe	-	50,000	-	50,000	-	100,000
PW Facilities / Fire Station #3	-	3,000,000	-	-	-	3,000,000
PW Facilities/ P&R Misc. Equipment	-	75,000	-	75,000	-	150,000
Transp / Street Resurfacing	490,000	460,000	480,000	480,000	480,000	2,390,000
PW Fac / Fire Admin Building Build Out	320,000	-	-	-	-	320,000
PW / 21 N. Grove Street EOC Conversion	-	300,000	-	-	-	300,000
Public Works - Sub-Total	**1,185,000**	**4,265,000**	**660,000**	**1,034,000**	**855,000**	**7,999,000**
Finance / Information Technology						
IT / Upgrade Servers	150,000	-	150,000	-	-	300,000
IT / Annual Computer Upgrade Programs	50,000	50,000	50,000	50,000	50,000	250,000
IT / Security Cameras	250,000	150,000	70,000	70,000	70,000	610,000
IT / New Vehicle for IT	-	25,000	-	30,000	-	55,000
IT / Telephone System	-	-	-	250,000	-	250,000
Finance / IT - Sub-Total	**450,000**	**225,000**	**270,000**	**400,000**	**120,000**	**1,465,000**
Fire						
EFD / Command Vehicle Replacement	-	75,000	-	-	-	75,000
EFD / Lifepak 35	-	-	260,000	-	-	260,000
EFD / Bunker Gear	-	50,000	50,000	50,000	50,000	200,000
EFD / Konex Box Expansion	35,000	-	-	-	-	35,000
EFD / Boat Truck Replacement	-	45,000	-	-	-	45,000
EFD / Brush Gear Replacement	-	-	-	50,000	-	50,000
Fire - Sub-Total	**35,000**	**170,000**	**310,000**	**100,000**	**50,000**	**665,000**

Sales Tax Fund - 010						
Police						
EPD / Vehicle Replacements	330,000	345,000	360,000	375,000	390,000	1,800,000
EPD / Axon BodyCam/Taser Renewal	320,000	320,000	320,000	320,000	320,000	1,600,000
Police - Sub-Total	**650,000**	**665,000**	**680,000**	**695,000**	**710,000**	**3,400,000**
Sales Tax - Total	**2,520,000**	**5,590,000**	**2,735,000**	**2,409,000**	**1,850,000**	**15,104,000**

CITY OF EUSTIS
CAPITAL PROJECT/EQUIPMENT REQUEST - FIVE YEAR CIP
5 Year CIP - FY 26/27 - FY30/31

Project Description	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	5 Year Total
General Fund - 001						
Parks						
P & R / RecTrack Software	28,000	-	-	-	-	28,000
P & R / Storage Shed	150,000	-	-	-	-	150,000
P & R / Women's Club Stucco	50,000	-	-	-	-	50,000
P & R / Community Center Kitchen Renovation	75,000	75,000	-	-	-	150,000
P & R / Women's Club Courtyard Upgrade	70,000	-	-	-	-	70,000
P & R / Corey Rolle Field Turf Grass	25,000	25,000	-	-	-	50,000
P & R / Aquatics Center Splash Pad	-	-	-	50,000	-	50,000
Public Works						
PW / Cemetery - Mowers	-	-	-	-	40,000	40,000
PW / Used Pick Up Trucks	90,000	-	-	-	-	90,000
PW / Double Drum Compactor	50,000	-	-	-	-	50,000
PW / Traffic Jet Printer System	130,000	-	-	-	-	130,000
PW / America In Bloom Beautification	-	100,000	-	100,000	-	200,000
PW / Floating Docks	-	-	-	-	60,000	60,000
Fire						
EFD / 633 Safety Compliance	25,000	-	-	-	-	25,000
Finance						
FIN / ERP System	600,000	-	-	-	-	600,000
General Fund - Total	**1,293,000**	**200,000**	**-**	**150,000**	**100,000**	**1,743,000**
Sales Tax Fund - 010						
Parks & Recreation						
P & R / Bennett Pk Playground Equip	-	150,000	-	-	-	150,000
P & R / Vehicle Replacements	-	-	75,000	50,000	50,000	175,000
P & R / Tennis & B-ball Courts Resurface	75,000	-	-	-	-	75,000
P & R / Community Center Generator	-	-	100,000	-	-	100,000
P & R / Pendleton Park Playground	-	-	160,000	-	-	160,000
Parks & Recreation - Sub-Total	**75,000**	**150,000**	**335,000**	**50,000**	**50,000**	**660,000**
Transportation						
Transp / Signalization Camera	-	-	420,000	-	-	420,000
Transp / Used Pickups	-	60,000	-	70,000	-	130,000
Transp / F-150 Pickup	50,000	55,000	60,000	60,000	65,000	290,000
Transp / Local Trails Master Plan	75,000	-	-	-	-	75,000
Transportation - Sub-Total	**125,000**	**115,000**	**480,000**	**130,000**	**65,000**	**915,000**

Sales Tax Fund - 010						
Public Works						
PW Facilities / Building Improvements	375,000	320,000	180,000	369,000	375,000	1,619,000
PW Fac / Comm Ctr Parking Lot Mil & Resurface	-	60,000	-	60,000	-	120,000
PW Facilities / Parking Lots Resurface/Stripe	-	50,000	-	50,000	-	100,000
PW Facilities / Fire Station #3	-	3,000,000	-	-	-	3,000,000
PW Facilities/ P&R Misc. Equipment	-	75,000	-	75,000	-	150,000
Transp / Street Resurfacing	490,000	460,000	480,000	480,000	480,000	2,390,000
PW Fac / Fire Admin Building Build Out	320,000	-	-	-	-	320,000
PW / 21 N. Grove Street EOC Conversion	-	300,000	-	-	-	300,000
Public Works - Sub-Total	**1,185,000**	**4,265,000**	**660,000**	**1,034,000**	**855,000**	**7,999,000**
Finance / Information Technology						
IT / Upgrade Servers	150,000	-	150,000	-	-	300,000
IT / Annual Computer Upgrade Programs	50,000	50,000	50,000	50,000	50,000	250,000
IT / Security Cameras	250,000	150,000	70,000	70,000	70,000	610,000
IT / New Vehicle for IT	-	25,000	-	30,000	-	55,000
IT / Telephone System	-	-	-	250,000	-	250,000
Finance / IT - Sub-Total	**450,000**	**225,000**	**270,000**	**400,000**	**120,000**	**1,465,000**
Fire						
EFD / Command Vehicle Replacement	-	75,000	-	-	-	75,000
EFD / Lifepak 35	-	-	260,000	-	-	260,000
EFD / Bunker Gear	-	50,000	50,000	50,000	50,000	200,000
EFD / Konex Box Expansion	35,000	-	-	-	-	35,000
EFD / Boat Truck Replacement	-	45,000	-	-	-	45,000
EFD / Brush Gear Replacement	-	-	-	50,000	-	50,000
Fire - Sub-Total	**35,000**	**170,000**	**310,000**	**100,000**	**50,000**	**665,000**

Sales Tax Fund - 010						
Police						
EPD / Vehicle Replacements	330,000	345,000	360,000	375,000	390,000	1,800,000
EPD / Axon BodyCam/Taser Renewal	320,000	320,000	320,000	320,000	320,000	1,600,000
Police - Sub-Total	**650,000**	**665,000**	**680,000**	**695,000**	**710,000**	**3,400,000**
Sales Tax - Total	**2,520,000**	**5,590,000**	**2,735,000**	**2,409,000**	**1,850,000**	**15,104,000**

Other Funds						
TRANSPORTATION - 013						
PW Transp / Lawn Mower	-	60,000	-	-	65,000	125,000
PW Transp / Forklift	-	50,000	-	-	-	50,000
PW Transp / Used Pick Up Trucks	-	30,000	60,000	30,000	30,000	150,000
PW Transp / Replacement Dump Truck	-	-	-	300,000	-	300,000
PW Transp / Utility Truck	-	60,000	-	-	-	60,000
PW Transp / Street Resealing	50,000	52,000	70,000	80,000	90,000	342,000
PW Transp / Eustis Mobility New Sidewalk	60,000	70,000	80,000	90,000	90,000	390,000
PW Transp / Sidewalk Project	90,000	110,000	110,000	100,000	110,000	520,000
PW Transp / Pavement Reflectivity	100,000	-	-	-	-	100,000
PW Transp / Remove and Replace Concrete Roads	-	90,000	-	90,000	-	180,000
Transportation - Total	**300,000**	**522,000**	**320,000**	**690,000**	**385,000**	**2,217,000**
STORMWATER - 049						
SW / Bulldozer Replacement	-	225,000	-	-	-	225,000
SW / Donnelly Ave to Badger Storm Pipe	180,000	-	-	-	-	180,000
SW / Culvert Replacement	110,000	-	-	275,000	-	385,000
SW / Flood Control	-	100,000	-	100,000	-	200,000
SW / Concrete Crushing	-	55,000	-	65,000	-	120,000
SW / Stormwater Master Plan	75,000	-	-	-	-	75,000
Stormwater - Total	**365,000**	**380,000**	**-**	**440,000**	**-**	**1,185,000**
CRA - 014						
CRA / Debt Service	198,500	198,500	198,500	198,500	198,500	992,500
CRA / Street Rehabiliation	50,000	60,000	70,000	75,000	80,000	335,000
CRA / Sidewalk Rehabilitation	50,000	57,250	60,000	60,000	65,000	292,250
CRA / Downtown Implementation Plan	500,000	500,000	500,000	-	-	1,500,000
CRA / America In Bloom Beautification	100,000	-	100,000	-	115,000	315,000
CRA - Total	**898,500**	**815,750**	**928,500**	**333,500**	**458,500**	**3,434,750**
BUILDING - 020						
Bldg / Admin Vehicle	-	50,000	50,000	50,000	-	150,000
Bldg / Office Build-Out	320,000	-	-	-	-	320,000
Building - Total	**320,000**	**50,000**	**50,000**	**50,000**	**-**	**470,000**
FIRE IMPACT FEES - 059						
Fire IF / Engine for New Fire Station	-	1,000,000	-	-	-	1,000,000
Fire IF / Bunker Gear	50,000	-	-	-	-	50,000
Fire IF / Fire Station # 3	250,000	-	-	-	-	250,000
Fire Impact Fees - Total	**300,000**	**1,000,000**	**-**	**-**	**-**	**1,300,000**

Other Funds						
TRANSPORTATION - 013						
PW Transp / Lawn Mower	-	60,000	-	-	65,000	125,000
PW Transp / Forklift	-	50,000	-	-	-	50,000
PW Transp / Used Pick Up Trucks	-	30,000	60,000	30,000	30,000	150,000
PW Transp / Replacement Dump Truck	-	-	-	300,000	-	300,000
PW Transp / Utility Truck	-	60,000	-	-	-	60,000
PW Transp / Street Resealing	50,000	52,000	70,000	80,000	90,000	342,000
PW Transp / Eustis Mobility New Sidewalk	60,000	70,000	80,000	90,000	90,000	390,000
PW Transp / Sidewalk Project	90,000	110,000	110,000	100,000	110,000	520,000
PW Transp / Pavement Reflectivity	100,000	-	-	-	-	100,000
PW Transp / Remove and Replace Concrete Roads	-	90,000	-	90,000	-	180,000
Transportation - Total	**300,000**	**522,000**	**320,000**	**690,000**	**385,000**	**2,217,000**
STORMWATER - 049						
SW / Bulldozer Replacement	-	225,000	-	-	-	225,000
SW / Donnelly Ave to Badger Storm Pipe	180,000	-	-	-	-	180,000
SW / Culvert Replacement	110,000	-	-	275,000	-	385,000
SW / Flood Control	-	100,000	-	100,000	-	200,000
SW / Concrete Crushing	-	55,000	-	65,000	-	120,000
SW / Stormwater Master Plan	75,000	-	-	-	-	75,000
Stormwater - Total	**365,000**	**380,000**	**-**	**440,000**	**-**	**1,185,000**
CRA - 014						
CRA / Debt Service	198,500	198,500	198,500	198,500	198,500	992,500
CRA / Street Rehabiliation	50,000	60,000	70,000	75,000	80,000	335,000
CRA / Sidewalk Rehabilitation	50,000	57,250	60,000	60,000	65,000	292,250
CRA / Downtown Implementation Plan	500,000	500,000	500,000	-	-	1,500,000
CRA / America In Bloom Beautification	100,000	-	100,000	-	115,000	315,000
CRA - Total	**898,500**	**815,750**	**928,500**	**333,500**	**458,500**	**3,434,750**
BUILDING - 020						
Bldg / Admin Vehicle	-	50,000	50,000	50,000	-	150,000
Bldg / Office Build-Out	320,000	-	-	-	-	320,000
Building - Total	**320,000**	**50,000**	**50,000**	**50,000**	**-**	**470,000**
FIRE IMPACT FEES - 059						
Fire IF / Engine for New Fire Station	-	1,000,000	-	-	-	1,000,000
Fire IF / Bunker Gear	50,000	-	-	-	-	50,000
Fire IF / Fire Station # 3	250,000	-	-	-	-	250,000
Fire Impact Fees - Total	**300,000**	**1,000,000**	**-**	**-**	**-**	**1,300,000**

Other Funds						
PARKS IMPACT FEES - 063						
Parks IF / Hydraulic Stage	-	150,000	-	-	-	150,000
Parks IF / Passenger Bus	-	-	162,000	-	-	162,000
Parks IF / Programs Room Expansion	80,000	-	-	-	-	80,000
Parks IF / Lake Willie Dock Expansion *	700,000	-	-	-	-	700,000
Parks IF / Cardinal Cove Restroom	-	30,000	200,000	-	-	230,000
Parks IF / Master Plan	-	200,000	-	-	-	200,000
Parks IF / Service Center Improvements	-	-	100,000	-	-	100,000
Parks Impact Fees - Total	**780,000**	**380,000**	**462,000**	**-**	**-**	**1,622,000**
* $350,00 of Lake Willie Dock Expansion funded by State Appropriatons						
POLICE IMPACT FEES - 064						
Police IF / Bearcat Tactical Vehicle	-	-	500,000	-	-	500,000
Police IF / Construction of EOC	500,000	-	-	-	-	500,000
Police Impact Fees - Total	**500,000**	**-**	**500,000**	**-**	**-**	**1,000,000**
LIBRARY IMPACT FEES - 069						
IF Library / Phase I Expansion	314,000	-	-	-	-	314,000
Library Impact Fees - Total	**314,000**	**-**	**-**	**-**	**-**	**314,000**
WATER / SEWER UTILITY - 040 - 042 - 65 - 66						
Administration / Customer Service						
WCS / Meter Reading Replacement Vehicle	40,000	-	-	80,000	40,000	160,000
WCS / MRX & Belt Clips	-	-	-	-	75,000	75,000
WCS / ERP System	850,000	-	-	-	-	850,000
WCS / Annex Building Generator	125,000	-	-	-	-	125,000
WCS / Safety Enhancements	-	-	65,000	-	-	65,000
Eng / Admin Building Build-Out	660,000	-	-	-	-	660,000
Sewer						
Sewer / Biological Process Equipment	30,000	30,000	35,000	35,000	35,000	165,000
Sewer / Effluent Pump & Motor	100,000	-	100,000	100,000	100,000	400,000
Sewer / 8" Portable Lift Station	100,000	-	-	-	-	100,000
Sewer / 12" Portable Lift Station	-	220,000	-	-	-	220,000
Sewer / 200KW Portable Generator	-	200,000	-	-	-	200,000
Sewer / Camera Vehicle	525,000	-	-	-	-	525,000
Sewer / Mini Excavator	-	-	-	-	125,000	125,000
Sewer / Lift Station Crane Truck	290,000	-	-	-	-	290,000
Sewer / Heavy Duty Utility Truck	80,000	-	-	-	-	80,000
Sewer / Skid Steer & Loader	90,000	-	-	-	-	90,000
Sewer / Medium Duty Utility Truck	55,000	55,000	-	55,000	60,000	225,000
Sewer / Lift Station Emergency Generator Replacement	95,000	95,000	95,000	95,000	95,000	475,000
Sewer / Lift Station Submersible Pumps	115,000	115,000	115,000	115,000	115,000	575,000
Sewer / Easement & Sewer Cleaning Machine	-	-	-	-	60,000	60,000
Sewer / Bates Ave. Plant Generator Overhaul	800,000	-	-	-	-	800,000
Sewer / New Lift Station Generators	265,000	235,000	280,000	265,000	245,000	1,290,000
Sewer / Tertiary Filter	-	60,000	600,000	-	-	660,000

WATER / SEWER UTILITY - 040 - 042 - 65 - 66						
Sewer / Grit System Rehabilitation	-	90,000	-	-	-	90,000
Sewer / Infiltration & Intrusion	170,000	210,000	170,000	210,000	190,000	950,000
Sewer / Influent Pump Eastern Capacity	-	60,000	300,000	-	-	360,000
Sewer / Jetta System Rebuild	-	-	96,000	-	-	96,000
Sewer / Laboratory Remodel	-	130,000	-	-	-	130,000
Sewer / Lift Station Control Panels	50,000	50,000	50,000	50,000	50,000	250,000
Sewer / Master Lift Station Upgrade	800,000	-	-	-	-	800,000
Sewer / Old Eastern Plant Demolition	150,000	-	-	-	-	150,000
Sewer / Process & Clarification Tank Rehab	120,000	-	1,400,000	-	-	1,520,000
Sewer / Reuse Metering	-	170,000	-	-	-	170,000
Sewer / Scum Pump Replacement	-	75,000	-	-	-	75,000
Sewer / Sludge Disposal Electrical Refurb	-	-	-	60,000	-	60,000
Sewer / Telemetry/Communication Upgrade	100,000	100,000	-	-	-	200,000
Sewer / Wastewater Master Plan Engineering	-	250,000	-	-	-	250,000
Sewer / Sealcoating Bates Compound	-	-	-	65,000	-	65,000
Sewer / Lake Gracie Force Main Extension	-	-	-	120,000	-	120,000
Sewer / Lift Station 7 Expansion	-	800,000	-	-	-	800,000
Sewer / CR 44 Force Main, Phase II	-	1,600,000	-	-	-	1,600,000
Sewer / Jackson St Sanitary Replace	-	-	-	120,000	-	120,000
Sewer / Lift Station 17 Flood Mitigation	-	-	-	-	60,000	60,000
Sewer / 801 Bates Office Renovation	-	-	-	-	110,000	110,000
Sewer / Gottsche Gravity Main Upgrade	-	-	-	-	320,000	320,000
Sewer / Lift Station 5 Upgrades	-	-	-	-	550,000	550,000
Sewer / Harper's Alley	-	120,000	400,000	-	-	520,000
Water						
Water / Heavy Duty Service Truck	80,000	-	80,000	80,000	-	240,000
Water / Trailer Mounted Valve Exercisor	-	-	-	95,000	-	95,000
Water / Backhoe Loader	350,000	-	-	-	-	350,000
Water / Medium Duty Service Truck	55,000	55,000	55,000	55,000	60,000	280,000
Water / Admin Vehicle	-	-	55,000	-	-	55,000
PW Utilities / Enviro Comp Vehicle	-	-	-	45,000	-	45,000
Water / Dump Truck	-	250,000	-	-	160,000	410,000
Water / Cornelia Dr. Second Conn. Point	-	-	350,000	-	-	350,000
Water / Directional Drill CR44 Meadow Ridge	300,000	-	-	-	-	300,000
Water / Eastern High Serv. Pump Soft Starts	-	300,000	-	-	-	300,000
Water / Heathrow Wells Rehab	140,000	-	-	-	-	140,000
Water / Heathrow WTP Ground Storage Tank	-	-	160,000	1,000,000	-	1,160,000
Water / Lakewood & Edgewater CI Replacement	170,000	-	-	-	-	170,000
Water / Laurel Oak Rd. Water Main Replacement	100,000	-	300,000	-	-	400,000
Water / Magnolia Ave. Galv. Main	-	-	100,000	500,000	-	600,000

WATER / SEWER UTILITY - 040 - 042 - 65 - 66						
Water / Pine Meadows Main Replace	-	-	150,000	-	750,000	900,000
Water / Pump Replacements	25,000	25,000	25,000	25,000	25,000	125,000
Water / Sodium Hypochlorite Tanks	-	95,000	-	-	-	95,000
Water / Water Master Plan Engineering	-	250,000	-	-	-	250,000
Water / Water Meter Rebuild & Replace Program	220,000	220,000	220,000	220,000	260,000	1,140,000
Water / Water Plant VFD's & Controllers	-	-	110,000	-	300,000	410,000
Water / 44 WTP Generator Replacement	-	-	-	120,000	-	120,000
Water / Jackson St Water Main Replacement	-	-	-	120,000	-	120,000
Water / Ground Storage Tank	1,700,000	-	-	-	-	1,700,000
Water / Building & Warehouse at 44WTP	-	-	-	-	100,000	100,000
Water / Grand Island WTP Pump & Motor	-	-	-	-	55,000	55,000
Water / Well Maintenance	-	-	25,000	25,000	25,000	75,000
Sewer Impact						
Sewer Impact / Debt Service 2016 Bonds	551,100	551,500	551,200	550,500	554,100	2,758,400
Sewer Impact / Debt Service SRF	333,785	333,785	333,785	333,785	333,785	1,668,925
Water Impact						
Water Impact / New Reclaimed Water Meter Service Se	50,000	50,000	70,000	70,000	70,000	310,000
Water Impact / New Water Meter Service Sets	120,000	120,000	150,000	150,000	150,000	690,000
Water Impact / Reclaimed Water Main Expansion	-	150,000	90,000	-	-	240,000
Water Impact / Rosenwald Water	-	-	-	200,000	-	200,000
Public Utility - Totals	**9,804,885**	**7,065,285**	**6,530,985**	**4,959,285**	**5,072,885**	**33,433,325**
TOTAL 5 YEAR CIP	**17,395,385**	**16,003,035**	**11,526,485**	**9,031,785**	**7,866,385**	**61,823,075**

CITY OF EUSTIS UNFUNDED CAPITAL PROJECTS	
Ferran Park Seaplane Dock	500,000
Tedford Ave. SW Improvements	175,000
Storm - Bay St. & Orange Ave	5,000,000
Public Safety Complex	13,000,000
Northshore Bridge Const.	5,100,000
Carver Park Softball Field Lights	450,000
Aquatic Center Renovation	3,200,000
Corey Rolle Athletic Field Upgrade	1,500,000
Curtright Campus	500,000
Parking Garage	7,400,000
SR19 FDOT Landscape Maint.	150,000
South Ferran Parks Restroom	300,000
Boat Docks & Marina	3,000,000
Bandshell Stage Extension / Turf	400,000
Pine Meadows Golf Rd Bridge	600,000
Programs Room Expansion	1,500,000
Unimproved Roads Eng. & Design	500,000
Library Expansion	1,300,000
Downtown Public Restroom Facility	300,000
Local Trails Projects Phase I	400,000
County Trails - Planning & Design	600,000
Seawall & Promenade	5,000,000
Floating Solar Panel	1,500,000
Women's Club Basement Expansion	100,000
Total Unfunded Capital Projects	**52,475,000**

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 organiza-tion 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.



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City of Eustis

ADOPTED ANNUAL BUDGET

Fiscal Year 2026-2027

Finance Director

Lori Carr, MBA, CGFO

Deputy Finance Director

Mari Leisen, CPA

Finance Department Staff



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