

City of  
**EUSTIS**  
Florida



**Fiscal Year 2023**  
**Adopted**  
**BUDGET**





**CITY OF EUSTIS**  
**ANNUAL BUDGET**  
**FY 2022-23**

**City Commission**

Mayor-Commissioner:

Michael L. Holland

Vice-Mayor Commissioner:

Emily A. Lee

**Commissioners:**

Karen LeHeup-Smith

Willie Hawkins

Nan Cobb

**City Manager**

Thomas Carrino

**Finance Director**

Mike Sheppard

**CITY OF EUSTIS**  
**ANNUAL BUDGET**  
**FY 2022-23**

**Development Services Director**

Mike Lane

**Human Resources Director**

Bill Howe

**Police Chief**

Craig Capri

**Fire Chief**

Michael Swanson

**Public Works Director**

Rick Gierok

**Eustis Memorial Library**

Ann Ivey

**Parks And Recreation Director**

Craig Dolan

**Economic Development Director**

Albert Latimer

**City Attorney**

Derek A. Schroth

**City Clerk**

Christine Halloran



# City Officials



**Emily A. Lee**  
Vice Mayor



**Michael L. Holland**  
Mayor



**Karen  
LeHeup-Smith**  
Commissioner



**Thomas Carrino**  
City Manager



**Willie Hawkins**  
Commissioner



**Nan Cobb**  
Commissioner



**Derek A. Schroth**  
City Attorney





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Eustis  
Florida**

For the Fiscal Year Beginning

**October 01, 2021**

*Christopher P. Morill*

Executive Director

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# INTRODUCTION





# City of Eustis

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

September 22, 2022

Honorable Mayor and City Commissioners:

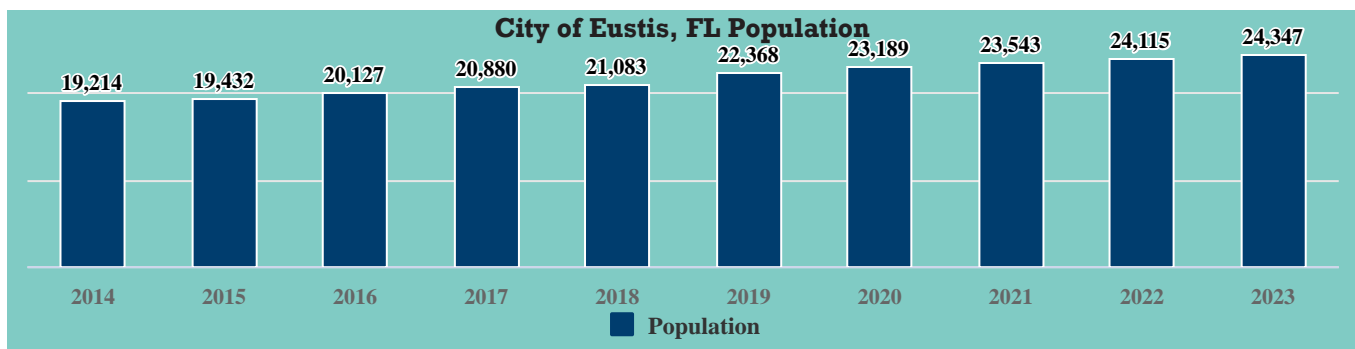
I am pleased to present the Adopted Annual Budget for the fiscal year beginning October 1, 2022 and ending September 30, 2023. The budget is based on my understanding of the Commission's priorities and the level of service required to meet the needs of the community. This document is the culmination of the annual budget process, which begins in March and ends upon final adoption on September 22, 2022. The budget complies with the requirements of the City Charter, appropriate Florida statutes, the City's Financial Policies, and goals and objectives of the City's Strategic Plan.

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

The expenditure budget of \$53,381,876 includes the acquisition of public safety vehicles, water and sewer projects, street resurfacing projects as well as funding for the police and fire pensions. There are several major projects slated for Fiscal Year 2022-23, including citywide street resurfacing, housing rehabilitation within the community redevelopment area, and improvements/engineering for the expansion of the main wastewater plant.

The City continues to experience steady growth, with an increase in population from 19,214 in 2014 to an estimated 24,347 in projected 2023, with a current 0.96% growth rate. (U.S. Census Bureau data).

**Figure 1:**



In FY 2021-22 U.S. Economy still was impacted with economic disruptions from the COVID-19 pandemic. Economic conditions for the City of Eustis have been affected as well. Despite an unprecedented economic challenge and efforts to prevent the spread of the COVID-19 virus, the City experienced economic growth in FY 2021-22.

The revenue and expense estimates in this budget are based on historical redlands and last year's actuals. In FY 2022-23 revenue estimates are increased by \$11,118,327 in comparison with the previous year. Expenditure estimates for FY 2022-23 are up by \$7,000,145, in comparison with the previous year's adopted budget.

The anticipated General Fund available balance for the end of FY 22-23 is projected to be \$8,488,776. This is an addition to the required reserves of \$5,317,752. The budgeted revenues in the General Fund exceed budgeted expenditures by \$209,232; This surplus is 14.11% less than the previous year. Transfers from the Water and Sewer Revenue Fund are \$4,596,477, which is \$7,219,573 less than it was in FY 2022.

According to the Lake County Property Appraiser's Preliminary Tax Roll, the growth from the previous year in the economy brought an increase in new construction taxable value of \$9,968,235 annexations of \$793,243, and construction additions and deletions of \$1,220,683, totaling \$11,982,161. Property taxable value of \$1,347,228,504 reflects an increase of 10.12% over the previous year.

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

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

### **Revenue Sources and Assumptions**

The City of Eustis has 22 separate fund accounts with various sources of revenue. The General Fund collects most of the revenues, with over 47.55% derived from ad valorem taxes. This budget is based on the current assessment of 7.5810 per \$1,000 valuation. The City has maintained the same millage rate for the past nine years. This millage rate exceeds the established roll-back rate of 7.0064 and will be advertised as 8.2% tax increase, due to an increased property values. Based on a home assessed at \$100,000 with exemptions, the roll-back rate of 7.0064 would equate to an increase of only \$57.46 annually, or \$4.78 per month. The City of Eustis millage rate compares to the rest of Lake County as follows:

**Table 1:**

Comparative Proposed Tax Rates 2022-23			
1. Eustis	7.5810	8. Mascotte	5.0000
2. Astatula	7.5000	9. Groveland	5.2000
3. Howey-In-The-Hills	7.5000	10. Clermont	5.7500
4. Tavares*	6.9320	11. Leesburg	4.0192
5. Umatilla	7.5000	12. Fruitland Park	3.9134
6. Mount Dora	6.1000	13. Lady Lake	3.3962
7. Minneola	5.8000	14. Montverde	2.8300

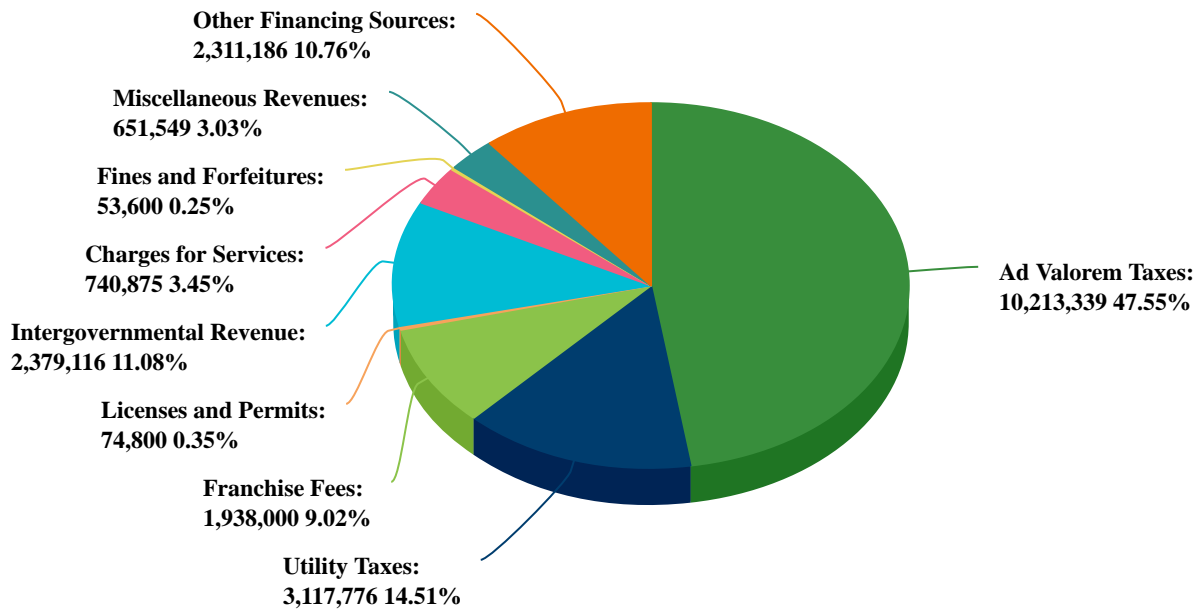
\* Includes debt service millage

The average Lake County BCC General Fund millage rate is 0.0529, which is unchanged from the last year. In accordance with the City’s financial policies, tax revenues are forecasted at the rate of 98% collection.

The total General Fund revenue is anticipated to be \$21,480,241 (see the graphical breakdown below):

**Figure 2:**

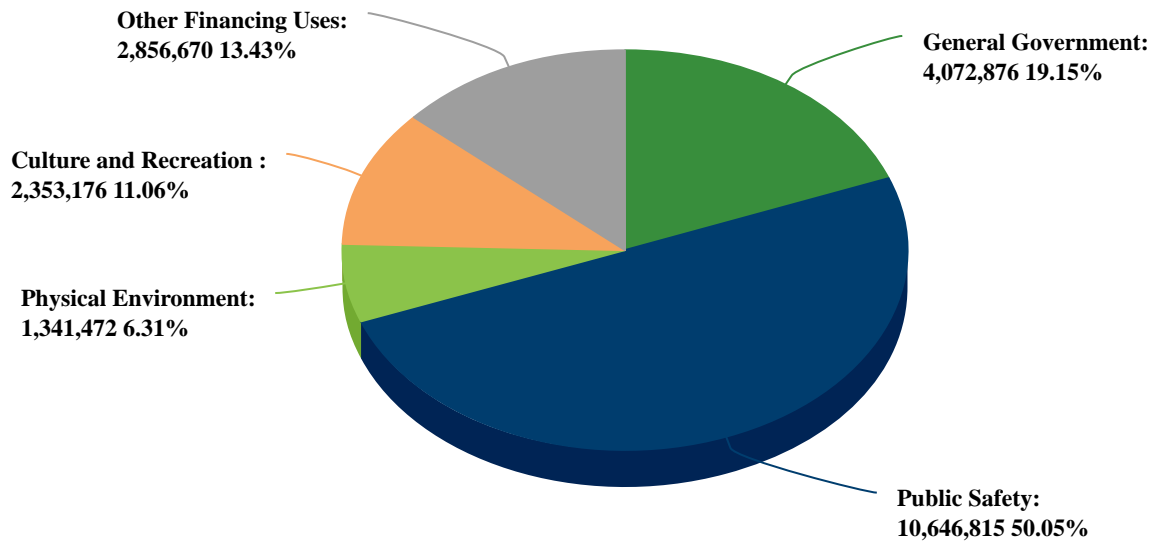
**FY 2022-23 General Fund Projected Revenue - \$21,480,241  
Where Do City Revenues Come From?**



The total City revenue includes all funding sources and is projected to be \$58,256,451. Charges for Services is the City’s largest source of revenues because that category includes Water and Sewer service charges and Stormwater Fees. Ad Valorem or Property Taxes are the second large source of revenue for the City. A graphical breakdown for the total City revenue is as follows:

**Figure 3:**

**FY 22-23 General Fund Projected Expenditures - \$21,271,009  
Where Do General Fund Revenues Will be Spent?**



## Fund Balances and Reserves

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

**Table 2: Fund Balances & Reserves**

Fund Type	Target	FY 22/23 Reserves	Available Fund Balance	Total
General	90 Days	5,317,752	8,488,776	13,806,528
Library Contribution	N/A	29,726	(658)	29,068
Sales Tax	90 Days	-	1,937,634	1,937,634
Law Enforcement Education	N/A	23,370	-	23,370
Police Forfeiture	N/A	-	30,008	30,008
Street Improvement	90 Days	-	1,502,940	1,502,940
Community Redevelopment	90 Days	280,330	2,025,343	2,305,673
Building Services	90 Days	179,239	1,873,509	2,052,748
Stormwater Utility	90 Days	195,500	452,244	647,744
Water & Sewer	90 Days	3,206,881	2,698,040	5,904,921
Reclaimed Water	90 Days	-	170,004	170,004
Water & Sewer R&R	90 Days	-	9,385,269	9,385,269
Fire Prevention	N/A	-	90,836	90,836
Greenwood Cemetery Trust	N/A	294,087	-	294,087
Police Pension	N/A	29,307,713	-	29,307,713
Fire Pension	N/A	16,380,011	-	16,380,011
Parks & Recreation Impact Fund	N/A	247,756	-	247,756
Law Enforcement Impact Fund	N/A	381,670	-	381,670
Water Impact Fund	90 Days	2,945,805	-	2,945,805
Sewer Impact Fund	90 Days	1,942,425	-	1,942,425
Economic Development	90 Days	-	71,991	71,991
Library Impact Fund	N/A	66,948	-	66,948
<b>TOTAL</b>		<b>\$ 60,799,213</b>	<b>\$ 28,725,936</b>	<b>\$ 89,525,149</b>

### Anticipated Increases in Expenditures

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

- Cost of Living Adjustments of 4% for all employees, reflecting a total increase of \$473,782 citywide for salaries and benefits. This increase is critical in reaching the State mandated minimum wage of \$15.00 per hour by 2026.
- A longevity pay increase was proposed for FY 2022-23, to retain employees, and remain competitive. The longevity pay amount is calculated up to a 2% increase, depending on the employee’s years of service. The total increase in FY 2022-23 is 200,668 .
- FICA payments increased by \$79,119.
- Police and Fire pensions, FRS and City pension plan expenditures increased by \$89,930.
- The health and life insurance costs decreased by 2% or \$58,047.
- The General Liability / Workers Comp. / Property Insurance costs increased by 10% citywide, or for a total insurance premium of \$1,049,950.
- The total amount of the Capital Improvement Plan for FY 2022-23 is \$12,913,147. Major projects include street and sidewalk projects, street resurfacing, public safety vehicle replacements, fire-fighters’ gear / gear room expansion. Carver Park basketball court improvements by the CRA, various Parks and Recreation projects, and Water and Sewer Renewal and Replacement projects, including the Bates Ave Water Treatment Plant expansion.

The City desires to be a competitive employer in the region with regards to both salaries and benefits. With this goal in mind, the City continually reviews its financial outlook in all compensation and internal and external equity decisions. Any pay increase for the Fire and Police departments must be negotiated by the union contracts. The budget includes a 4% COLA increase for each employee in each fund and longevity pay for existing and new FY 2022-23 employees.

**Table 3: Salary & Benefits Increase**

Fund	Salary Increase			Benefits Increase/Decrease							TOTAL
	COLA 4% Increase	Longevity Pay Increase	Total Salary Increase in FY 2022-23	FICA Increase	Health Insurance 2% Decrease	Mass Mutual Pension Plan Increase	FRS Pension Increase	Police Pension Increase	Fire Pension Increase	Total Benefits Increase/Decrease in FY 2022-23	
General Fund	332,007	137,732	469,739	33,336	(38,315)	4,025	618	35,759	35,838	71,261	541,000
Water and Sewer Revenue Fund	104,566	44,626	149,192	41,757	(13,507)	2,163	6,288	-	-	36,701	185,893
Street Improvement Fund	24,824	10,124	34,948	2,597	(4,156)	1,922	-	-	-	363	35,311
Stormwater Fund	5,206	2,628	7,834	599	(1,110)	2,941	-	-	-	2,430	10,264
Building Department Fund	3,918	1,724	5,642	432	(685)	321	-	-	-	68	5,710
Community Redevelopment Fund	3,261	3,834	7,095	398	(274)	55	-	-	-	179	7,274
<b>Citywide Total</b>	<b>473,782</b>	<b>200,668</b>	<b>674,450</b>	<b>79,119</b>	<b>(58,047)</b>	<b>11,427</b>	<b>6,906</b>	<b>35,759</b>	<b>35,838</b>	<b>111,002</b>	<b>785,452</b>



## Personnel Changes

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

**Table 4:**

### Personnel Changes for Last Five Years

Departmental Fund	2018-19		2019-20		2020-21		2021-22		2022-23	
	Full - Time	Part - Time	Full - Time	Part - Time	Full - Time	Part - Time	Full - Time	Part - Time	Full - Time	Part - Time
<b>General Fund:</b>										
City Commission	-	5	-	5	-	5	-	5	-	5
City Manager and City Clerk	5	-	6	-	6	-	8	2	8	2
Finance and Purchasing	11	-	11	-	11	-	12	-	12	-
Development Services	7	-	6	-	5	-	4	-	4	-
Human Resources	3	-	3	-	3	-	3	-	3	1
Police	54	1	55	1	55	3	55	3	62	5
Fire	26	-	26	-	26	-	32	-	32	-
Public Works	12	-	12	-	12	-	12	-	13	-
Library	11	2	11	2	11	3	11	2	11	2
Parks and Recreation	11	3	11	3	12	3	14	5	11	12
<b>Total General Fund</b>	140	11	141	11	141	14	151	17	156	27
<b>Building Services Fund:</b>										
Development Services	-	-	2	-	2	-	2	-	3	-
<b>Total Building Services Fund</b>	-	-	2	-	2	-	2	-	3	-
<b>Street Improvement Fund:</b>										
Administration	2	-	2	-	2	-	2	-	2	-
Public Land Maintenance	3	-	3	-	3	-	3	-	3	-
Lighting and Control	1	-	1	-	1	-	1	-	1	-
Street Maintenance and Construction	7	-	9	-	7	-	7	-	7	-
Lawn Mowing	5	-	5	-	5	-	5	-	5	-
Tree Services	-	-	-	-	-	-	-	-	-	-
<b>Total Street Improvement Fund</b>	18	-	20	-	18	-	18	-	18	-
<b>Water and Sewer Revenue Fund:</b>										
Public Utilities	16	-	16	-	16	-	16	-	20	-
Water	22	-	22	-	23	-	24	-	22	-
Wastewater	19	-	16	-	18	-	17	-	17	-
<b>Total Water and Sewer Fund</b>	57	-	54	-	57	-	57	-	59	-
<b>Stormwater Utility Fund:</b>										
Street Sweeping and Drainage Maintenance	4	-	4	-	4	-	4	-	4	-
<b>Total Stormwater Utility Fund</b>	4	-	4	-	4	-	4	-	4	-
<b>City Total</b>	219	11	221	11	222	14	232	17	240	27

The City hired a new Director and Deputy Director in the Development Services Department in FY 2022. One position for the City Planner is considered for hiring in FY 2023.

The Deputy Director for Utilities position has been transferred to the Utility Department. Environmental protection was reorganized and moved to a separate division from the Wastewater division.

Code Enforcement has also been reorganized, and moved from the Development Services Department to the Police Department.

The Police Department will hire three additional officers for school protection as part of an agreement with Lake County Schools.

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

A total of 240 full-time positions and 27 part-time positions have been budgeted in FY 2022-23.

### **General Fund Budget Analysis**

The General Fund budget (Fund 001) is based on a beginning fund balance of \$13,597,296. The total expenditures of \$21,271,009 and amounts restricted and reserved of \$5,317,752 leave a remaining available balance of \$8,488,776, and a total fund balance of \$13,806,528. The total expenditures include allocations to the General Government of \$4,072,876. Public Safety \$10,646,815, Physical Environment \$1,341,472, Culture & Recreation \$2,353,176, and Non-Departmental expenditures of \$2,856,670, including Fund Transfers of \$1,414,200, Contingency fund of \$392,520, and Insurance of \$1,049,950.

Budgeted operating revenues slightly exceed budgeted operating expenditures resulting in a General Fund balanced budget. Transfer funds of \$2,300,000 are received from the Water and Sewer Fund for administrative costs. Approximately 50% of the General Fund Expenditures are spent for Public Safety to fund the Police and Fire Department operations.

The following chart illustrates where the General Fund revenues are spent, based on the summary figures found in the Budget Overview Section.

**Figure 4:**

**FY 2022-23 General Fund Projected Expenditures - \$21,271,009  
Where the General Fund Revenue Will be Spent?**

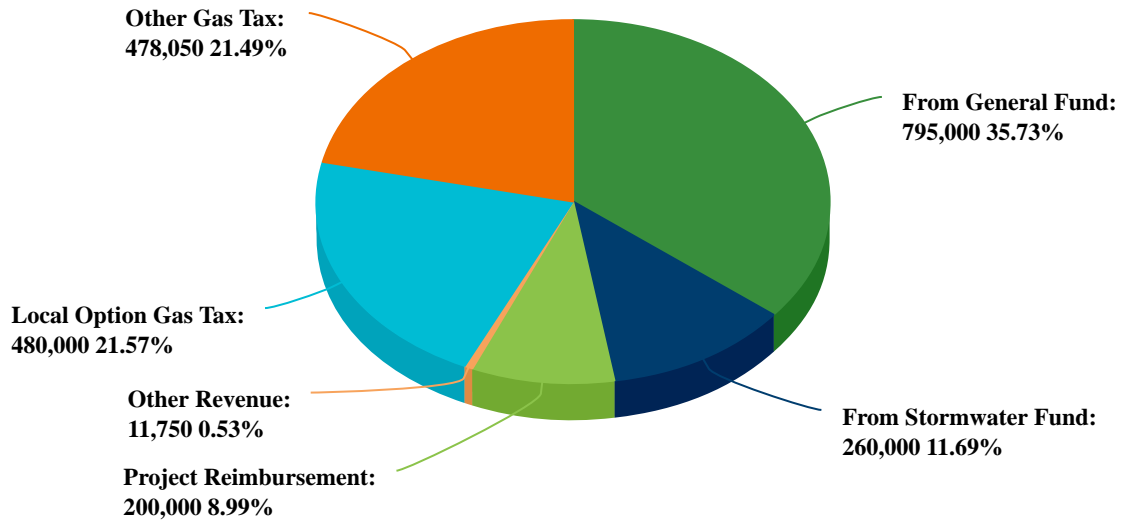


Detailed information on each department's budget within the General Fund and the Non-Departmental expenditures are included starting in the General Fund Section.

**Street Improvement Fund Budget Analysis**

The Street Improvement Fund (Fund 013) includes 18 employees, and receives revenues from various sources. The major funding source is the Local Option Gas Tax. Those revenues have decreased to an extent over the past several years due to a change in the distribution formula. The total revenue of \$2,224,800 is 8.79% higher than last year's actual revenue, but once again it includes \$200,000 for street light reimbursement from the State; \$100,000 the reimbursement for the FDOT projects, a \$795,000 transfer from the General Fund, and a \$260,000 transfer from the Stormwater Fund. The revenue sources for this fund are as follows:

**Figure 5:**  
**FY 2022-23 Street Improvement Fund Projected Revenue - \$2,224,800**



The total expenditures for the Street Improvement Fund \$2,055,583. The net revenues exceed the expenditure by \$169,217. A healthy balance is continuing for three years, though this has been accomplished mainly through the additional transfers from the General Fund.

The department previously reduced expenditures by outsourcing tree-trimming services and will continue to monitor the success of this action. During this next fiscal year, the City may evaluate the feasibility of a street light assessment, increased fund transfers and allocations, and/or additional service reductions to balance the revenues and expenditures in this fund.

The Street Improvement Fund includes 18 employees and provides the following community services:

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

**Water and Sewer Fund Budget Analysis**

The Water and Sewer Fund (Fund 040) is based on total revenues of \$13,102,320 with a beginning fund balance of \$5,808,304. Total expenses of \$13,005,703 and required 90-day operating reserves of \$3,206,881, leaving a remaining fund balance of \$5,904,921 in support of upcoming capital improvement and infrastructure needs. The revenue sources include the central water and wastewater operations, reclaimed water sales, and water and sewer sales to Heathrow and Sorrento Hills (Red Tail).

The Fund has operating expenses of \$7,508,240. Non-operating expenses include capital items, inter-fund transfers, general liability and property insurance, and debt service.

The Water and Sewer Fund includes the Deputy Director of Public Works for Utilities, study as well as Water Superintendent and Utility Supervisor, along with along with Utility operators and maintenance workers. There are 22 positions in Water, 17 in Wastewater, and 20 in Utility Administration / Customer Service / Meter Reading services.

During FY 2022 year the City is providing a new five-year rate study. The study is performed to ensure that the City maintains rates sufficient to cover normal operations, renewal and replacement of infrastructure, adequate expansion of the system to accommodate growth, and protection to bondholders for revenue to make necessary debt payments. New water and wastewater rates have been approved in June 2022 and in effect since July 2022.

The Utility Department provides the following services:

- Water service to approximately 12,103+ customers, supplying over 3.50 million gallons of water per day.
- Maintenance and repair of 183+ miles of water main.
- Maintenance and repair of 121 miles of sanitary sewer lines.
- Over 12,200 monthly bills for various services.
- Over 12,200 meters read per month.

### **Stormwater Fund Budget Analysis**

Stormwater utility fees provide the major source of funding for the Stormwater Utility Fund. Other minimal contributions include interest earnings. The beginning fund balance was \$587,429. The budgeted revenue for FY 2022-23 is \$861,437. The operating expenditures are \$781,999, leaving a balance of \$647,744. This is enough to cover the required reserves of \$195,500.

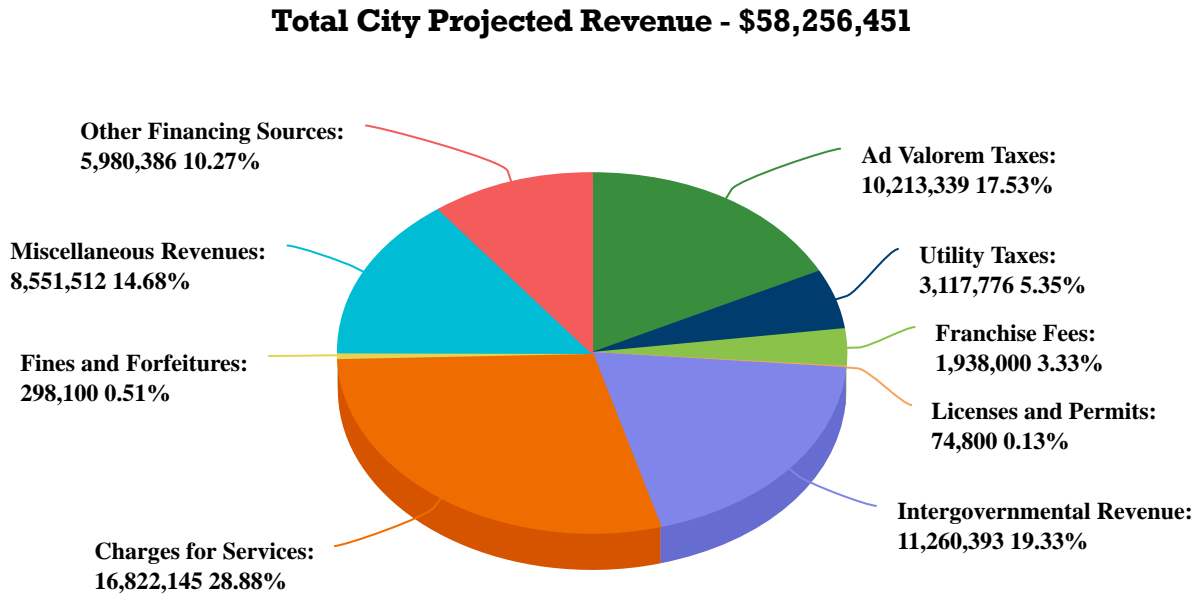
The Stormwater Fund includes four employees and is responsible for street sweeping and drainage maintenance. The fund transfers \$260,000 to the Street Improvement Fund.

During the upcoming FY 2023 the City will include a recommendation for utilizing automatic increases to the stormwater rates each year. The last time the rates were increased was in the mid-2000s, before 2008.

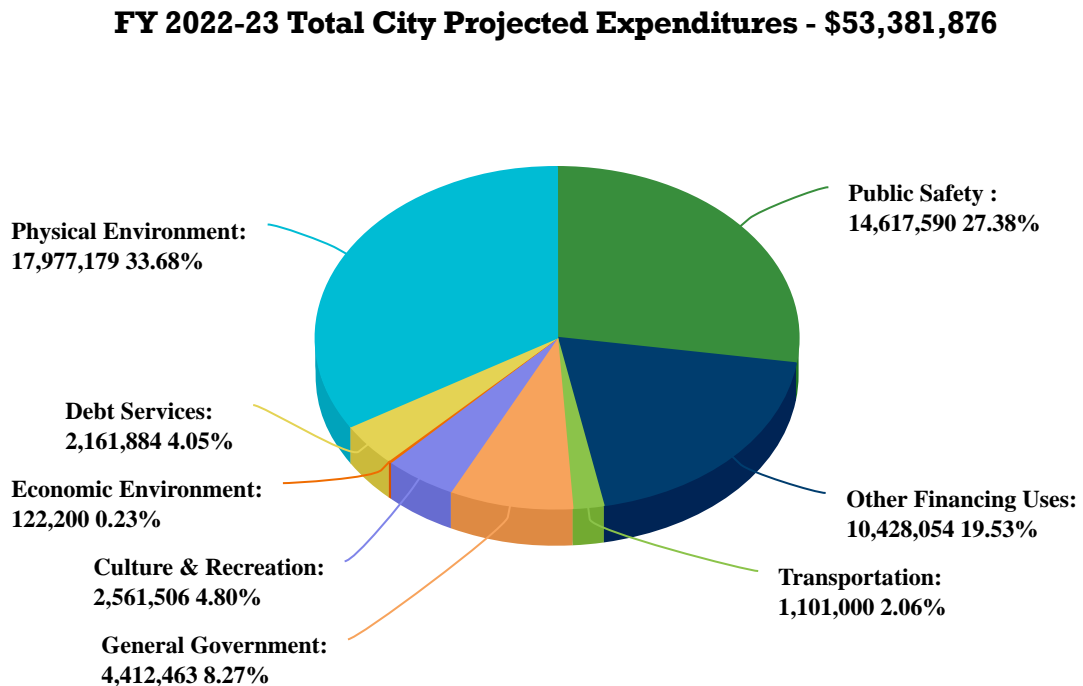
### Citywide Profile

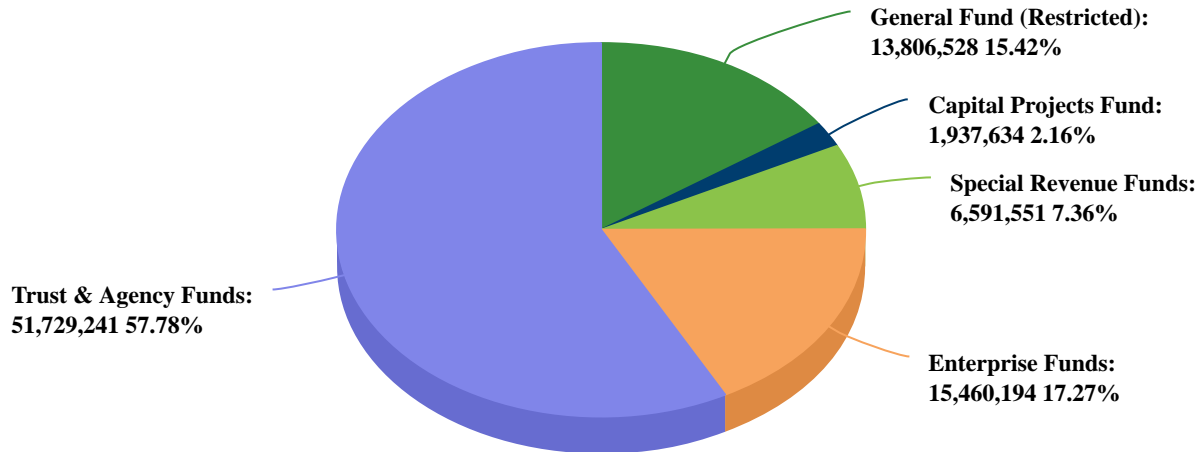
The following two charts provide additional summary information regarding the citywide expenditures by function and fund reserves by fund type:

**Figure 6:**



**Figure 7:**



**Figure 8:****FY 2022-23 Projected Year - End Total Fund Balances by the Fund Type \$89,525,149**

The budget's estimated beginning fund balance of all twenty two City funds is \$84,650,574 and the anticipated revenue is \$58,256,451. After accounting for \$53,381,876 in expenditures, the total City fund balance would be \$89,525,149 as illustrated above; \$60,799,213 of that total is dedicated by law or policy as reserves, leaving a remaining available balance of \$28,725,936. This provides for a healthy reserve as well as funding for upcoming utility infrastructure needs as identified in the Capital Improvement Plan. The total projected estimated budget's fund balance is \$89,525,149.

The Capital Improvement Plan for FY 2022-23 is included in the Capital Improvement Section at the end of the Budget Book.

**Additional Points.**

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

1. The Greenwood Cemetery:
  - a) Annual revenues are \$12,740.
  - b) The current restricted reserve balance is \$294,087.
  - c) The General Fund's annual operating expenditure for the cemetery is \$136,685.
  - d) The City commission is considering revisiting the existing fee structure.
2. Community Events:

- a) The budget includes \$456,480 in expenditures for a wide array of City events, festivals, activities, and celebrations, which will attract visitors and investment to the City. The City funds almost 100% of all events, and the rest is 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 department budgets.
3. Parks & Recreation:
- a) The annual operating budget for the department is \$401,925 and \$53,500 is allocated to capital outlay in the General Fund and \$185,000 in the Capital Projects budget with the Sales Tax Capital Projects fund.
4. Grants: The budget includes \$30,000 in support grants to various community organizations for events and services.
5. Additional information can be found on the City of Eustis website: <https://www.eustis.org> and City's Facebook page: <https://www.facebook.com/CityofEustis>.

### **The Fiscal Year 2021-22 Accomplishments**

It is anticipated that staff will reduce anticipated General Fund expenditures in FY 2021-22 as compared to budget. Much of the anticipated savings can be attributed to position vacancies, but each department also limited expenditures as much as possible. Other major accomplishments include the following:

1. Distinguished Budget Award from the Government Finance Officers Association
2. Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association
3. Very successful annual events including the Hometown Celebrations in Ferran Park, Georgefest, Music Fest, Classic Car Show, Busker Fest, and many other community cultural events.
4. Distributions of masks and cleaning supplies in support of families hurt by COVID-19 as well as providing safe and efficient COVID-19 vaccination events.
5. Florida Department of Environmental Protection Operations Excellence Award for the Wastewater.
6. Successful participation in the Florida Law Enforcement Events - Pizza, Cookies and Pancakes with a Cop, with the Eustis Police Chief and other Police Officers for the Eustis community.
7. The City Commission Chamber at City Hall was fully remodeled in 2022 and equipped with new audio-visual equipment, to provide the City community with open and efficient City Commission broadcast meetings.

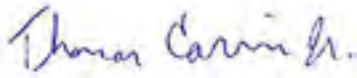
Additional tasks for the upcoming year include but are not limited to housing rehabilitation within the community redevelopment district, an extension of the City's reclaimed water distribution system, engineering for the expansion of the main wastewater treatment plant, ongoing promotion of the City via community festivals and events, and continued evaluation of operational efficiency and fiscal stability measures.

Based on Commission input at several budget workshops, staff has revised the budget accordingly and incorporated final revenue and expenditure estimates. The FY 2022-23 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.

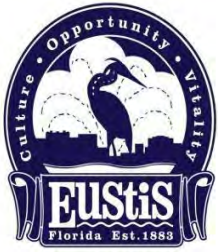


I want to express my appreciation and thank the City Commission and the staff for all the hard work and commitment to creating this financial plan for the next fiscal year. I look forward to working with the City Commission in advancing the prudent implementation of the FY 2022-23 City of Eustis Budget on behalf of our citizens. Thank you to all the dedicated employees of the City and the citizens that we serve.

Respectfully submitted,

A handwritten signature in blue ink that reads "Thomas Carrino Jr." in a cursive style.

Thomas Carrino Jr.,  
City Manager



# City of Eustis

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

Today, Eustis is a friendly hometown covering approximately 12.6 square miles, a community for families, and a destination for arts and culture reflecting its motto of Culture, Opportunity, and Vitality. Eustis has a thriving downtown, a beautiful waterfront, and quality neighborhoods. It is an ideal home for small businesses. Residents enjoy the natural resources, beauty, opportunities for an active lifestyle, and easy movement within the City and to the region.

A variety of excellent public and private schools and a public library, which celebrated its Centennial anniversary in 2002, are indicative of the value placed on education. Nearby, Lake Sumter State College, Lake Technical College, the University of Central Florida, Rollins College, Stetson University, St. Leo College, Nova Southeastern University, and Embry-Riddle Aeronautical University provide paths for continued education.

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

Eustis has received numerous awards for quality, financial acumen, and resource protection. The City was a Florida League of Cities Community of Excellence finalist in 2018; has been awarded the Certificate of Achievement for Excellence in Financial Reporting for 33 consecutive years; received the Distinguished Budget Presentation Award for four of the eight consecutive years; was selected as the 2006 Florida Tree City; and sets a standard for tree protection in being named a Tree City U.S.A. for 24 consecutive years.

The City of Eustis has been a proven leader in setting the standards in quality of life for its residents and visitors, not only in Lake County, but also the State of Florida. The Citizens of Eustis are proud of their special City with its many examples of dedicated work by countless volunteers, boards and staff who devote their time and talents to making this town one that is abundant in charm, history, culture, and promise for the future.

Eustis currently supports a population of more than 24,000 residents, with a median age of 40.80 years as well as median household income of \$46,755. The City has a diverse economy

with businesses and industries in agricultural technology, food products, graphics, forest products, manufacturing and regional transportation. It is a welcoming atmosphere for entrepreneurship, small business, light manufacturing, sustainable technology, protection of the environment, and further development of the arts community as a viable business niche. A few of the major industries located in or near Eustis include Florida Food Products, Burke Flooring, Service Trucking, Doerfler Manufacturing, Central Florida Counterbore & Diesel, Valensa/U.S. Nutraceuticals, and AgriStarts.

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



**Table 5:**

**Demographic and Economic Statistics  
Last Ten Years**

Year	Population <sup>(3)</sup>			% increase Consumer Price Index <sup>(1)</sup>	Median Age <sup>(5)</sup>	Eustis School Information Enrollment (2) and Grading (4), <sup>(6)</sup>				
	Eustis	County	%of City			School Enrollment	Eustis Heights Elementary	Eustis Elementary	Eustis Middle	Eustis High
2011-12	18,777	298,265	6.30%	1.99	45.10	4,702	C	A	B	C
2012-13	18,967	298,707	6.35%	1.15	45.10	4,682	D	B	C	B
2013-14	19,214	308,034	6.26%	3.89	46.00	5,539	F	B	B	C
2014-15	19,432	315,690	6.26%	0.33	42.00	4,725	C	C	B	B
2015-16	20,127	325,875	6.28%	0.70	41.80	4,663	C	C	C	C
2016-17	20,880	335,396	6.20%	1.30	40.80	4,645	C	B	C	C
2017-18	21,083	346,017	6.10%	1.30	40.40	4,413	C	B	C	C
2018-19	22,368	367,118	5.80%	2.00	41.40	3,529	C	C	C	C
2019-20	23,189	377,516	5.69%	1.40	40.50	3,480	C	C	C	C
2020-21	23,543	380,381	6.19%	7.50	40.75	3,652	C	C	C	C
2021-22	24,115	398,312	6.05%	8.60	40.80	3,850	C	C	C	C

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

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

<sup>(3)</sup> Source US Census Bureau and Office of Economic & Demographic Research

<sup>(4)</sup> Source Florida Dept of Education

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

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

**Table 6:**

**Demographic and Economic Statistics  
Last Ten Years**

Per Capita Income <sup>(1)</sup>							
Year	Florida	Lake	Orange	Seminole	Sumter	Marion	Volusia
2011-12	39,636	33,846	26,826	30,564	31,172	23,387	25,467
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
Median Household Income <sup>(1)</sup>							
Year	Florida	Lake	Orange	Seminole	Sumter	Marion	Volusia
2011-12	50,465	51,781	50,896	61,340	50,393	41,385	44,740
2012-13	50,244	45,830	51,354	60,524	58,142	42,536	44,981
2013-14	50,606	48,396	50,865	60,882	55,066	43,193	44,123
2014-15	51,306	51,112	54,732	61,589	55,396	43,218	45,511
2015-16	53,336	54,285	54,690	65,319	58,128	41,957	48,331
2016-17	54,184	53,509	56,430	66,799	56,378	45,795	48,915
2017-18	54,852	53,589	59,650	68,693	54,872	45,384	51,274
2018-19	56,467	53,040	63,461	70,190	60,287	49,576	53,766
2019-20	57,703	55,792	61,416	70,297	59,618	46,587	52,407
2020-21	57,890	56,184	61,750	70,350	60,120	47,240	52,890

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

**Table 7:**

**Demographic and Economic Statistics  
Last Ten Years**

Year	Cost of Living Index Lake and Surrounding Counties <sup>(2)</sup>						Unemployment Lake and Surrounding Counties <sup>(1)</sup>					
	Lake	Orange	Seminole	Sumter	Marion	Volusia	Lake	Orange	Seminole	Sumter	Marion	Volusia
2011-12	96.43	99.88	99.33	95.65	95.51	95.78	8.9	8.4	7.7	6.9	9.8	8.8
2012-13	96.43	99.88	99.33	95.65	95.51	95.78	9.0	8.3	7.8	7.4	10.0	8.8
2013-14	97.20	100.49	99.17	95.45	94.97	98.25	5.4	4.9	4.5	4.7	6.4	5.3
2014-15	96.33	99.78	98.72	94.19	93.43	94.75	5.1	4.7	4.6	6.8	6.1	5.5
2015-16	96.99	100.46	99.03	94.83	94.41	95.33	4.8	4.3	4.3	6.9	6.0	5.1
2016-17	97.23	100.71	99.28	95.07	93.29	95.57	3.4	3.1	3.0	4.8	4.1	3.7
2017-18	97.38	100.87	99.44	96.03	93.88	95.72	3.4	2.6	2.6	4.3	3.6	3.2
2018-19	97.52	100.85	99.30	96.49	93.59	95.73	2.9	2.7	2.7	4.1	3.5	3.2
2019-20	97.80	101.13	99.58	95.74	93.37	96.00	7.4	9.8	6.0	5.7	5.3	5.9
2020-21	100.30	104.10	102.56	98.62	96.17	98.88	4.3	5.0	3.8	5.5	4.1	4.3
2021-22	100.30	105.30	105.60	101.90	87.10	94.10	3.9	5.5	5.5	4.8	2.8	4.6

<sup>(1)</sup> Source: Florida Research Economic Database (FREIDA), - Florida Office of Econ. & Dem. Research, US Census Quick Facts

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

Table 8:

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

Taxpayer	2012		2019		2020		2021		Difference In Assessed Valuation FY20-FY21	Difference In Assessed Valuation FY20-FY21
	Assessed Valuation	Rank	Assessed Valuation	Rank	Assessed Valuation	Rank	Assessed Valuation	Rank		
Sprint/Embarq- Florida Inc.	\$ -		\$ 29,549,458	1	\$ -		\$ -		\$ -	
Florida Food Products	\$ 4,568,537	2	\$ 28,536,139	2	\$ 34,583,847	1	\$ 42,759,251	1	\$ 8,175,404	0.48%
Duke (Progress) Energy	\$ 15,028,204	1	\$ 19,214,234	3	\$ 20,837,379	2	\$ 21,030,177	2	\$ 192,798	-0.10%
MHC Southern Palms LLC	\$ -		\$ 10,101,524	5	\$ 11,641,725	4	\$ 16,559,430	3	\$ 4,917,705	0.34%
SUSO 4 North Branch LP	\$ -		\$ 14,493,121	4	\$ 15,508,108	3	\$ 15,467,096	4	\$ (41,012)	-0.09%
MHC Haselton Village LLC	\$ 4,382,185	6	\$ 5,157,319	9	\$ 6,090,945	7	\$ 6,923,145	5	\$ 832,200	0.03%
CIT Technology Financing Services	\$ -		\$ -		\$ -		\$ 6,769,529	6	\$ 6,769,529	0.55%
Boukalis Development	\$ -		\$ 6,317,735	6	\$ 6,583,248	5	\$ 6,687,248	7	\$ 104,000	-0.03%
HTG Valencia LLC	\$ -		\$ 5,697,862	7	\$ 6,589,166	6	\$ 6,576,645	8	\$ (12,521)	-0.04%
MSC Eustis LLC	\$ -		\$ 4,883,120	10	\$ 5,890,960	9	\$ 5,953,885	9	\$ 62,925	-0.03%
Eustis Plaza, Inc.	\$ 3,252,176	9	\$ -		\$ 5,033,326	10	\$ 5,037,206	10	\$ 3,880	-0.03%
Core Eustis LLC	\$ -		\$ 5,370,298	8	\$ 5,703,446	8	\$ -		\$ (5,703,446)	-0.50%
<b>Total</b>	<b>\$ 27,231,102</b>		<b>\$ 129,320,810</b>		<b>\$ 118,462,150</b>		<b>\$ 133,763,612</b>		<b>\$ 15,301,462</b>	<b>0.59%</b>

# City of Eustis

## Map





# City of Eustis



## City's Vision

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

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



## City's Mission

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



## City's Core Values:

### Eustis Spirit

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

# STRATEGIC GOALS & STRATEGIES



## Strategic Plan Creating Process

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

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

**Figure 9:**



# Strategic Goals and Strategies

## STRATEGIC 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 of Eustis 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 organization's core principles were the force for the performance measures included in the budget.

Strategic priorities include:



### 1. Competent and Effective Government

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

Key Area:

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



### 2. Safe Community

As the City of Eustis ensures the public's safety continues to be among our highest priorities, this means hiring and training quality first responders and finding innovative ways to improve the delivery of emergency services.

Key Area:

- 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 priority relates to ensuring the water supply for the benefit of future residents.

#### Key Area:

- 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 public demand for quality streets, utilities, and parks. A city's priority is constructing and maintaining a high-quality public infrastructure.

#### Key Area:

- Public Works Transportation
- Public Works Street Improvement
- Capital Improvement Plan



### 5. High-Quality Lifestyle

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

#### Key Area:

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

## Strategic Goals:

**GOAL #1: To be a beautiful, livable city with a vibrant lakefront identity.**

### GOAL #1 STRATEGIES:

#### GOAL #1 STRATEGIC PRIORITIES ALIGNMENT:

- ✓ Competent and Effective Government
- ✓ Safe Community
- ✓ Planned and Secure Future
- ✓ Developed and Functional Infrastructure
- ✓ High-Quality Lifestyle

#### 1. Increase mobility with sidewalks, bikeways, and multi-use trails.

- Public Works continues to construct new sidewalks and replace deteriorating sidewalks.
  - *Woodward Avenue is under construction and scheduled to be complete in Fall 2022.*
  - *The City is working on street resurfacing along Maywood St., Beaumont Ln., Woodward Ave., Linmont Ln., Ambassador Ave., Norton Ave., and Vista Ave.*
  - *The City is working on street resealing along Eudora Rd., Ocklawaha Ave., Ashford Ave., N. Center St., Jackson St., Ward Ave., Schultz St., Smith St., Key St.*
  - *Installation of sidewalks for new construction projects continues to be required per the Land Development Regulations. The SR19 resurfacing project was completed by adding bike lanes from US441 to Herrick Ave.*
- Development Services will continue encouraging developers to include these amenities and elements into their 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.

#### 2. Develop and maintain attractive entries and gateways into the City.

- Economic Development administers the Gateway Corridor Improvement matching grant program.
- In the upcoming year, the City proposed to update and improve three main entrance signs in the City.
- The City Commission expanded the Gateway Corridor Improvement Matching Grant Program to include Kensington Street, Palmetto Street, McDonald Avenue, and Bates Avenue.
- The Bay St Islands Landscaping redesign g has been performed and will be out for bid this summer.
- Public works have contracted with a firm to assist staff with landscape maintenance.

#### 3. Improve and enhance parks and recreation opportunities.

- The Eustis Memorial Library provides access to information resources, staff facilities, and services that respond to the pursuit of knowledge, education, lifelong learning, cultural enrichment, and recreational reading and listening.

- The Library has expanded access by partnering with the Lake County Library System. Partnering can explore ways to collaborate on programming for children and adults and bring additional revenue to the Memorial Library.
  - The Public Library continued to partner with Parks and Recreation to bring safe programming to the citizens of Eustis; this year, a successful program Library in the park has been presented by Zoo, and a variety of reptiles have been given to the public.
  - Carver Park soccer/football field re-sodding will be addressed in FY 22-23.
  - The Administration of Parks & Recreation Department, in cooperation with the Events and Tourism Office, added additional races to support the youth scholarship fund (Golf Tournament, Running of the Georges 5K race).
  - The Parks & Recreation department planned to upgrade A/C units and public restrooms with keyless entries at Carver Park.
  - Parks & Recreation Department partnered with Lake County 4H to create a youth teaching garden at Carver Park.
  - Add pickleball lines to a tennis court around the City:
    - *Two at Bennett Park;*
    - *Two at Sunset Park.*
  - Aquatic center to host more events:
    - *Flick- n- Floats;*
    - *Pool Deck Rentals;*
    - *Splash Pad Rentals;*
    - *Swim meets.*
  - Expand virtual programming;
  - Expand summer camp (50) campers;
  - Offer specialty camps;
  - Partner with the FYCCN (Florida Youth Conservation Center Network) to offer archery and paddling sports opportunities;
  - Rent out kayaks and sell concessions throughout the day.
- 4. Support diverse community events, festivals, and celebrations, moving them throughout the community.**
- The Events and Tourism Office partners with Lake County nonprofits and for-profit businesses to sponsor Salute to Veterans – an event to celebrate our Veterans, Active Military, 1st Responders, and the families who support them.
  - Promote the Georgefest, the Eustis Busker Festival, the BikeFest, Music Festival, the Independence Day Celebration, Gospel Fest, and other significant events such as First Fridays and the monthly car shows.
  - New possibilities with the new City Police Chief: Cleanup with a Cop, Chief-in-the Water (Hometown Celebration), Bike Ride with the Eustis Police Chief, Hurricane Pet Preparedness, and Pizza Night with Police events have been viral in the City in FY 21-22.
  - Offers the annual community grant program, which awards \$30,000 to Eustis-focused non-profit agencies.

- In FY 2022-23, Parks & Recreation will add three new “Toddler Specific” and one “Adult Specific” special event to attract new parks event participants.
- The City has organized several events to engage the community and introduce the public to City staff, including public safety.

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

- Rebuild and deploy Special Enforcement Unit - CID Commander;
- 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.*
- Continue partnership with LCSO through an assignment of one of our officers to SIB;
- Hire a Crime Analyst / Evidence Technician.
- Have officer working with Development Services to provide Crime Prevention Through Environmental Design (CPTED) input to new businesses and residential construction;
- Work closer with HOA's;
- Continue partnership with Crime Line in solving crimes.
- Enter into an agreement with Lake County School Board, to provide School Resource Officers at Eustis High School, Curtwright Campus, and Eustis Middle School.

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

- Homelessness
  - *Partner with merchants, churches, and social service agencies*
- Enhance community partnerships
  - *Enhance neighborhood watch efforts by increasing participation*
  - *Collaborate with merchants and citizens to make use of existing electronic surveillance video systems*
- Citizens surveys after calls for service
- Integrate technology
- Camera systems for real-time monitoring:
  - *High crime areas*
  - *Business districts*
  - *Ferran Park*

#### **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 St. to remind drivers to yield to pedestrians:
  - ◆ *Addresses transportation problems throughout the county, including the city*
  - ◆ *Our involvement has resulted in improvements to North Grove St, SR 19, and the downtown corridor planning.*



- The Public Works Department continues to construct and maintain new sidewalks annually; in FY 2022-23, improvements included new crossing flashlights.
  - ◆ *A FDOT project will be constructed this year to install Flashing Beacons for a pedestrian crossing at Magnolia Ave and both Bay St and Grove St.*
  - ◆ *The FDOT safety project is under final design and scheduled for 23/24 construction for the SR19 safety project from Herrick Ave to CR452.*

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

- The Wetland Hybrid Treatment Plant has removed 28,380 pounds of Phosphates and 4,321 pounds of Nitrates since commissioning.
- The Water Department continues the expansion of its reclaimed water distribution system to facilitate conservation and reuse within the community.
- 30% Design is complete for the Bates Ave Wastewater Plant Expansion. The first phase of Construction Management is underway, and funding has been obtained thru ARPA.
- Development Services continues to review development projects for consistency with Land Development Regulations that promote the preservation of the natural environment to the maximum extent possible.

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

- To better communicate with City residents, Public Relations Specialist assisted in the new City website publishing that promotes new features for the City.
- Development Services continues to review new development projects for consistency with general building design and enhanced standards in the downtown commercial historic district.
- Development Services will continue to require new subdivisions and developments to include pedestrian amenities, as required in the Land Development Regulations and Comprehensive Plan.

**10. Focus on all of Eustis, not just the Central Business District. Emphasize central Eustis, the gateways, and SR 19 from US 441 to Lakeview.**

- Improvements and beautification for the fourth phase of the City's signature lakefront destination, Ferran Park, have been completed.
- The third phase of the Palmetto Plaza project has started with design. A public input meeting has been held, and comments are incorporated into the plan.
- The Gateway Corridor Improvement Matching Grant Program now includes SR 19, US 441, Orange Avenue, Kensington Street, Palmetto Street, McDonald Avenue, and Bates Avenue.

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

- The City maintains its construction incentive voucher program, offering up to \$60,000 in some portions of the Community Redevelopment Area.
- The City has also instituted a water and sewer impact fee waiver program and has streamlined the development plan approval process.
- The City has begun expanding the CRA programs to better facilitate and encourage redevelopment within the district.
- The CRA Board added two additional members to promote community input

- The CRA has agreed with the Lake Community Action Agency to administer a residential rehabilitation program. The \$250,000 in CRA dollars will fund energy efficiency and safety improvements.
- The CRA signed a development agreement with Lake Investment Ventures to redevelop the Eustis Marina. Construction continues the project.
- The CRA entered into a development agreement with North Central Place for a 20-unit marketrate apartment building. Construction is complete.
- The CRA entered into a development agreement with Boukalis Enterprises for a 12-unit marketrate apartment building. The CRA Board extended the deadline on the agreement, and there has been recent permit activity on the project.
- The CRA entered into a development agreement with Joseph Matella for a 14-unit apartment complex. The construction is complete.
- The CRA entered into a development agreement for the redevelopment of 201 East Orange Avenue at the high-profile corner of Orange Avenue and Grove Street.
- The CRA entered a purchase agreement for the former Florida Hospital Waterman site. The City has issued a Request for Qualifications to identify the best qualified development team to redevelop the site.

The City has created a CRA Review Committee to review CRA Plans, solicit input, and establish priorities for the CRA.

## **GOAL #1 ACTIONS;**

### **1. Develop and maintain attractive entries and gateways into the City.**

- In 2021, City's Public Works department improved three major entrance signs for the City's corridors: SR 19 and Orange Ave.

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

- Ferran Park improvements and beautification for the fourth phase of the City's signature lakefront destination are complete.
- Quotes are being obtained to replace the two floating docks at Ferran Park and a kayak launch north of the pool.

### **3. Memorial Public Library continues to expand programming opportunities for children and young adults by collaborating with Parks and Recreation to include outside summer reading activities.**

- Adult library activities include developing online resources, including business, local history, and access to governmental, educational, and recreational programs.

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

- The City is in contact with Trout Lake Nature Center (TLNC), 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.
- Construct a trail system with connections to County trail systems.

- Work constructively with future developers to redevelop catalyst sites identified in the Downtown Master Plan.
- Expand the streetscape design in the downtown area as it develops and is feasible.
- Work with FDOT to install another traffic light signal on Bay St. either at Magnolia Ave. or Macdonald Ave. Intersection.

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

- Enhancements to Palmetto Plaza are part of the CRA review process. The third phase of the Palmetto Plaza project has started with design. A public input meeting has been held, and comments are incorporated into the plan.

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

- The Capital Improvement Plan has annual allocations for street paving, sidewalks, and water and sewer line upgrades;
- CROM Tank renovation;
- Holding Pond Improvements continuing project;
- Stormwater Dietrich St.; Eustis & Duane Ave. improvements;
- Crossing Flashing Lights safety installation.
- Various heavy equipment and pickup truck replacements.
- New Water and Wastewater Master Plans are being produced to evaluate our utility systems for the next 20 years of service life.
- City's Bates Ave. The Wastewater Treatment Plant expansion project is underway.
- Many Water, Wastewater, Stormwater, and Street projects are underway or completed, including LS9 Replacement, LS3 design, Woodward Ave Sewer and Storm, Eastern Pond Liner, Easter Sprayfield Pump Upgrades, Buena Vista Stormwater, Exeter St Drainage, Lake Willy Dredging, Lake Willy Dock Repair and many more.

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

- Public Works has renovated the City's Chamber Room in the City Hall.
- Recent City Hall improvements include exterior repainting, new roof installation, pressure washing, and second-floor renovation. Additional City Hall improvements are planned in FY 22-23.
- Updated Community Center sound system.
- The Engineering Department is near completion of building a GIS database for the City's cemetery.

## **GOAL #2: To expand the local economy.**

### **GOAL #2 STRATEGIES:**

### **GOAL #2 STRATEGIC PRIORITIES ALIGNMENT:**

- ✓ Competent and Effective Government
- ✓ Safe Community
- ✓ Planned and Secure Future
- ✓ Developed and Functional Infrastructure

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

- The Economic Development Director is evaluating the City's overall economic development strategy, which includes business retention in the form of business visitation and building relationships.
- The City is working with the University of Central Florida to locate a business incubator in Downtown Eustis.
- PW continues to negotiate with Florida Foods to assist in expanding sewer needs as their facility grows.
- Ensure that regulations and processes are business-friendly by analyzing and evaluating the potential impact on new and existing businesses of existing and proposed regulations, requirements, and ordinances.
- Streamline Business Tax Receipt process;
- Revisions to the City's Comprehensive Plan;
- Revisions to the City's Land Development Regulations;
- Expand days and hours for the Entertainment District;
- Streamline development review and business-friendly process;
- Development Services will continue to review and bring revisions to the City Commission to upgrade the Land Development Code and Department processes. This effort is to focus on streamlining approval processes (which will save the developers time and money);
- Turnover in the Development Services Department has prompted a review of the Eustis development process;
- Partial Industrial Sewer Impact Fee Waiver Program – Waives 50% of sewer impact fees for new and expanding industrial users.
- Annexation Incentive Program – waives annexation fees.

#### **2. Ensure that Eustis is known as a business and industry-friendly environment where companies choose to locate.**

- 2016 CRA Plan Update – focus on creating an environment supporting private investment
- CRA Developer Agreements:
  - Eustis Marina;
  - Grove Park Tower;
  - McDonald Manor;
  - Oakwood Apartments;
  - BE Homes,

- 201 East Orange Avenue.
- Business retention program – Approximately 70 visits and contacts for CARES Act/Lake CARES
- Development Incentives
- Use of City-owned property for economic activity:
  - City gym / Ella Marie;
  - Cattle grazing at Sprayfield;
  - Cattle grazing on CR 44;
  - Development of CR 44 property;
  - Purchase and RFP/RFQ for former Waterman Site;
  - Franchise agreement for watercraft rentals.
- Police Department:
  - In FY 2022-23, the City plans to hire three more Police Officers to effectively cover public school safety services.
- Fire Department:
  - Planning the expansion of staff with six new personnel.
  - Addition of full-time Fire Training Officer.

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

- Completed City residential projects:
  - Spring Ridge Estates – 128 homes;
  - Valencia Grove Apartments – 144 units;
  - 100 North Apartments - 20 units;
- Projects under construction:
  - Lake Lincoln Subdivision - 121 units;
  - Eleven Oaks – 69 units;
  - Mayhill Subdivision - 49 units;
  - Royal Brothers / Grafton Ridge - 77 units;
- Planned Projects
  - Lake Lincoln Lookout - 18 units;
  - Grafton Ridge Subdivision - 77 units;
  - McDonald Manor – 12 units;
  - Pine Meadows Subdivision – 545 units;
  - Taylor-Morrison Build to Rent - 212 units;
  - Grand Island Subdivision - 40 units;
- Industrial/Commercial
  - Ellianos Coffee;
  - Scooters Coffee;
  - ACE Hardware N. Eustis;

- Free Standing Emergency Room (Next to Escott Orthodontics)
  - Central Florida Counterbore & Diesel;
  - Doerfler Manufacturing - Operations Center;
  - Trinity Family Medical Center;
  - Storage Depot Expansion;
  - Prime Plumbing Expansion;
  - Eustis Saver Storage Expansion;
  - Warehouse Flex Building in Cobb Commerce Park
  - Free Standing ER / Urgent Care (CVS Remodel)
- Numerous commercial projects;
  - The City is offering an annexation incentive program that added several homes and parcels to the City;
  - Building permits have also increased, with 104 single-family permits and four multi-family-duplex and five commercial building permits; 1,648 residential and commercial permits total have been requested between October-August, 2022. 847 construction site reviews and inspections have been done in FY 2022.

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

- Industrial - Florida Foods expansion, Quest Fuels, Aero Door, Lu-Lu Candles, Lake Door and Trim/Tri-Lake Products;
- SR 19 - O'Reilly Auto Parts, AutoZone, Eye Care Specialists, Dollar Tree, Popeyes, Ace Hardware, Dollar General;
- US 441 – Goodwill, Discount Tire, Escott Orthodontics; Free standing Emergency Care (next to Escott Orthodontics), Free Standing ER and Urgent Care (CVS Remodel).
- Downtown - Wolf Branch Brewery, Ella Marie Pizzeria, My Favorite Things, Paws and Effect, Roma Pizza, Brick & Barrel Kitchen and Bar, Starr Fit, 127 North Grove multiple tenants, Lakeside Skoop, 17 East Magnolia/Foxtail, Mystic Ice Cream, Eustis Shoe and Leather Repair, Eustis Computer Garage, Van Dee Building multiple tenants, Nila's Expansion, Finishing Touch expansion, Eustis Market, Chris' Place, Eustis HomeTown Brewery, former Lake Mechanical Office Suites;
- Eustis Retail Center – Aldi, Panera, Tijuana Flats, Mattress Firm, Vitamin Shoppe, T-Mobile, Kay Jewelers, Marco's Pizza, Hand, and Stone Spa;
- Lake Hills Shopping Center – Planet Fitness, Ollies;
- Over the past several years, new commercial development has been constructed on US Hwy 441, N SR 19, and other areas of the City; plans for retail centers on US 441 have been submitted; interest in Eustis for the new development has increased.
- Seven of the eight original lots in Cobb Commerce Park are in various stages of development. One building has been completed. Several are in the planning stages.

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

- Coordination and Partnership with Lake Technical College/Center for Advanced Manufacturing.
  - *Lake Technical College Opened the Center for advanced manufacturing. The City offers free tuition for some professions offered by the college.*

- *The City is working with the University of Central Florida to locate a business incubator in Downtown Eustis. This potentially will include partnership with Lake Sumter College and Lake Technical College.*

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

- The City is working on and offering the following projects:
- Partnership with the Lake Eustis Sailing Club and the Youth Foundation;
- Develop partnerships with local businesses to provide goods and services at government events.
- To partner with Trout Lake Nature Center;
- To connect to a more extensive area trail system;
- Kayak launch in Ferran Park;
- Add guided kayak tours of local waters.
- To prolong 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.

## **7. Focus on development along with the Gateways to the City.**

- Though now expanded, the Gateway Corridor Improvement Matching Grant Program initially focused on gateways in the City.

## **8. Generally, support economic development throughout the City instead of increasing incentives to develop in certain areas.**

- Development Services will work with the Economic Development Division to become more economic development-focused and business-friendly, including Economic Development and new construction incentive programs.
- The water/wastewater impact fee waiver program is available citywide for qualifying projects.

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

- Support local K-12 school programs;
- Support Lake Technical College;
- Partnership with Lake County Economic Development and workforce development;
- The City members of the EHS Construction Academy Advisors Board;
- The City is working with Lake Technical College to expand job training opportunities.
- The Partnership on a UCF incubator.

## **GOAL #2 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 specialist continued 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 reviewing and collecting input on CRA projects and initiatives.
- Evaluate the effectiveness of incentive programs and adjust as necessary. All incentive programs MUST show a return on investment to the taxpayer; otherwise, the program must be considered a grant.

**4. Identify and market city-owned properties for commercial and residential Development.**

- Identify and market city-owned properties for commercial and residential development;
- Evaluate the economic benefit of various events and programs to determine the level of City support;
- The City will solicit and accept bids on specific residential parcels;
- The City has worked to develop the City-owned property on CR 44;
- The City has implemented a “Mow to Own” program in 2019, allowing City residents to acquire certain vacant properties owned by the City, and it is still in progress;
- The City is in the process of modifying the Mow to Own program with public input through the CRA Review process;
- The City/CRA has purchased the three blocks known as the former Florida Hospital Waterman site. The City/CRA has issued a Request for Qualifications for the site’s redevelopment.

**5. Evaluate the economic benefit of various events and programs to determine the level of City support.**

- The City maintains an annual community grant program that awards \$30,000 in assistance to the valuable work of non-profit community agencies. The City will soon require reports on grant-related activities.

**6. Add to the City’s brand identity, “Eustis Gateway to the Harris Chain of Lakes,” “Bass Tournament.” Attract two major fishing events with weigh-ins at the City docks.**

- For fully activating the scenic waterfront, the City has authorized vendors to provide watercraft rental services for increased recreational opportunities;
- As part of Georgefest, the City supports the Bass Tournament in Honor of PFC Derek Gibson;
- Add to the City’s brand identity “Eustis Gateway to the Harris Chain of Lakes,” “Bass Capital of Lake County.” Attract two major fishing events with weigh-ins at the City docks;
- Locate a kayak launch next to the pool or other appropriate location. If feasible, procure kayaks and rent kayaks to the public under the direction of Parks and Recreation. Create the Eustis Water Trails.



**GOAL #3: To provide quality, cost-effective public services.****GOAL #3 STRATEGIC PRIORITIES ALIGNMENT:**

- ✓ Competent and Effective Government;
- ✓ Planned and Secure Future;
- ✓ Developed and Functional Infrastructure;

**GOAL #3 STRATEGIES:****1. Maintain the financial viability of the City.**

- City Manager's Office:
  - Conduct City Strategic Plan study for the next decade of City of Eustis development.
- Finance Department:
  - The proposed budget for FY 22/23 balances recurring revenues and expenditures in the General Fund and maintains over \$5 Million in the reserves over and above the 90-day operating amount;
  - Independent consultants Water Rates study will be performed in the beginning of FY 2023
  - To propose a Stormwater fee increase in the water rates study frame.
  - No Millage Rate increase since 2013;
  - Annual Water/Sewer Rate increases of only 2.5% annually for the last two years;
  - No new Taxes for fees implemented in the last six years;
  - Lowest Per-Capita General expenditures cost in the Golden Triangle plus Leesburg.
  - Lowest Per-Capita number of Employees in the Golden Triangle plus Leesburg.
- Police Department:
  - To purchase Hybrid police vehicles - 53% higher fuel efficiency;
    - ◆ Hybrid system warranted eight years/80,000 miles;
    - ◆ Purchase six new vehicles a year, 7-year rotation of the fleet
  - To build a new police department or public safety complex;
    - ◆ Up to current building codes and standards
    - ◆ Energy efficient, possibly solar-powered
    - ◆ With the design in mind to be a 20-year building
- **Maximize the effective use of technology.**
- Finance Department: The City allocates annual funding for the IT computer replacement program and prepares the Disaster Recovery Program (DRP) to quickly respond to unplanned incidents such as natural disasters, power outages, cyber-attacks, and other disruptive events that require penetration testing.
- The Finance department is implementing new "Gravity" software for CIP, Budget, and ACFR reporting and automated annual book preparation, simplifying the manual process and ensuring data accuracy. Additionally, the department will implement Edmunds Viewpoint dashboard software update that will allow the creation of automatic graphs and charts for financial planning and reporting.

- The Public Works department will acquire scanning and printing equipment that will allow them to print various size signs.
  - The Parks & Recreation department purchased and utilized online Recreation software to allow online registrations for Parks programs, rentals booking, and online payments.
  - The Public Library will keep partnering on the Cutting Edge of Technology.
    - Memorial Public Library is working with Lake County for internet access and mobile printing for the public.
  - Fire Department:
    - Continue to pursue coordination of Fire Services with Mt. Dora, Tavares, and Lake County, complete via Auto-Aid.
- 3. Develop, adopt, and implement master plans 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 are being produced to evaluate our utility systems for the next 20 years of service life.
    - The City is building a GIS model to detail all the City Utility systems
    - City will start receiving wastewater flow from the Umatilla Sewer Project.
    - The Infiltration and Inflow project has substantially reduced the volume of non-permitted flow to the wastewater plant.
    - The City is replacing miles of galvanized iron water pipes and clay sewer pipes.
    - The Bates Ave WWTP is currently under design for an expansion able to handle the \$9,500,000 project flows forecasted for the next 20 years.
  - Expansion of the City's reclaimed water system
    - The City acquires new reclaimed meter reading equipment (annually), which requires fewer resources for data collection.
  - Expand Water Sewer Services from East Eustis water/sewer Facilities
    - Water and Sewer services will be provided to the new subdivisions, apartment complexes, and commercial buildings.
  - Continue Galvanized line replacement programs
    - Annually, The City plans to replace 10 miles of old cast iron pipes.
    - In FY 22-24, Public Works has budgeted several Galvanized Line projects: Magnolia Ave., Jefferis Ct., Yale Retreat Rd.
  - Continue Infiltration studies and line replacements/repairs;
  - Continue to follow and implement projects as determined by the Pavement Condition Index Plan;
  - Upgrade City intersections signalization;
  - Continue to expand sidewalks as proposed in the Eustis Mobility Plan.

- Continue projects as identified in the Eustis Stormwater Master Plan.
- Evaluate alternative uses for the sale of reclaimed water resources in addition to irrigation.
- Evaluate the long-term viability of city buildings and facilities and develop strategies to address deficiencies.
- Evaluate benefits and options for an Interlocal Service Boundary Agreement with Lake County and adjacent jurisdictions.
- Evaluate options and benefits retarding utility service expansion in the eastern service area (Heathrow/Sorrento).
- Fire Department:
  - Consideration of Fire Station #23 development and redeployment of existing stations.
- Parks & Recreation Department:
  - Build Kayak Storage and Concession Stand;
  - Build playground / multiple sand volleyball courts at Palmetto Point Sign agreement with Tree Canopy Company such as <https://www.treehoppers.com/> to offer additional tourism attraction at Palmetto Point or alternate site;
  - Add a white vinyl fence to the Women's Club;
  - Create a Master's Swim Program;
  - Provide a Master Plan for Parks & Recreation's future capital projects.

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

- The City Commission policies require that all action items be published as part of the agenda so that the public is aware and has an opportunity to comment.
- The City provides two September public hearings 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.

**6. Continuously improve, diversify and expand public communication and Input.**

- Development Services Director and Deputy Director new hires are working on expanding and enhancing City's Development Services;
- The City is in the process of recruiting a new CRA Director. Currently, the previous CRA Director is holding the City Manager's position.
- The Finance Department is converting all annual financial books to American Disability Act (ADA) compliant. All books are posted on the City's upgraded website Eustis.org.
- The City instituted See, Click, Fix, a cellular phone app that allows citizens to report any City issues.

## **GOAL # 3 ACTIONS:**

- 1. Continue to update park and recreation user fees.**
  - Provided selected free days for Aquatic Center patrons.
  - Planning to keep the Aquatic Center all year round.
    - Budgeted for new swimming pool heater purchase to allow year-round Aquatic Center use.
  - The Parks and Recreation Department evaluates user fees annually and adjusts accordingly.
    - Updated rental fees to continue rental facilities upgrade.
  - Provides camp/program scholarships to qualifying City residents.
- 2. Continue to pursue coordination of Public Safety Services within the region.**
  - The Fire and Police Chief work closely with the County and adjacent towns to enhance communication and coordination efforts.
  - The City has an agreement with the County for public safety radios to strengthen coordination, communication, and efficiency.
- 3. Review and evaluate long-term options for infrastructure funding and the use of the Local sales tax.**
  - Public Works uses the annual capital improvement process to assess short-term and long-term infrastructure needs and funding strategies, with priority based on the level of risk.
- 4. Evaluate the long-term viability of city buildings and facilities and develop strategies to address deficiencies.**
  - In FY 2022, Public Works completed a significant project for the City Hall's City Chamber Room - complete renovation, equipped with modern video and audio equipment, to ensure the City Chamber's meetings will be efficient for the public for decades to come. Currently, the Chamber Room is fully functioning, and all City Commissions' meetings are live and broadcast.
- 5. Implement plans to keep the Library on the "cutting edge" of technology.**
  - The Public Library will continue to increase its e-book inventory and, in partnership with the county, add technology that improves access to all library services.
  - In continued partnership with Lake County, provide internet access, scanning, printing, faxing, and mobile printing for the public. Maintain a comprehensive volume of online resources, including electronic books for the people.
- 6. Develop a competitive compensation/benefits plan to recruit and retain quality employees that will place total compensation and benefits, including pension, vacation, and sick days, in the top quartile of a weighted average of the private and the public sector in the labor market area.**
  - In November 2020, Florida voters passed Amendment 2, which over six years, increases the Florida minimum wage to \$15. To implement the \$15 minimum wage by September 30, 2026, the City Commission agreed with a plan to increase employees' salaries annually and the minimum and maximum for each pay range by 3% each year until October 1, 2025, when wages would be increased by 2% Longevity Pay. This plan will ensure all employees are at the required Florida minimum wage.

**7. Implement a merit-based Compensation System based on assessments / evaluations with realistic and measurable goals for employee performance.**

- The Human Resources Department revised the assessment instrument and evaluation form, including measurable goals and numerical performance measures. For FY 2022/23, City Administration decided to provide merit wage increases above the 4% COLA increase, designed to address the increasing minimum wage mandate. This additional increase would help address compression issues when the minimum wage adjustments and current employee wages increase simultaneously.



## Priorities and Issues

### Priorities:

- The Finance Department works to create a budget that meets the GFOA Budget Award criteria. This demonstrates the City is following best practices when putting together the City's budget. Department needs to implement software updates for Edmunds - financial system, and work on ACFR book automation implementation.
- The Finance Department requested a new water rate study be performed by an independent consultant company in FY 2023. Inflation rates of 9.0 - 9.1% in June and July of 2022 have prompted the need for the rate study.
- The Fire Department will continue to monitor staffing levels and review the options for a third Fire Station and/or redeployment of existing fire stations.
- The Police Department will hire three additional police officers per a new agreement for school resource officers with Lake County Schools.
- The Public Works Department will start a new \$9,500,000 capital improvement project for the Bates Avenue Wastewater Treatment Plant Expansion. The project will increase the treatment plants' capacity from 2.4 MGD (millions of gallons per day) to 3.2 MGD. This project has been divided into two fiscal years, FY 2022-23 and 2023-24.
- The Public Works Department will contract with an independent consultant for a Water and Sewer Master Plan. The plan will outline and plan capital projects for the City for the next two decades.
- The Community Redevelopment Agency offers a variety of projects: development incentives for new construction, Gateway improvement grants to encourage economic development, and business investments within the City of Eustis.
- The City will increase COLA by 4% in FY 22-23 for all City employees, and fund additional longevity pay salary increases. These efforts are being instituted to reach the state mandated \$15 per hour minimum wage by 2026.

### Issues:

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

- The consumer price index started rising in FY 2021, and in the May of FY 2022, it reached 9.1%. These are the highest levels since December 1981. Increasing food, gas, and energy prices to all contribute with gas up 43.6% and fuel oil up 106.7% over the past year.
- COVID -19 is still an issue; the City still experiences COVID-19 outbreaks that slow down City's operations.
- The Risk Management insurance is rising its rates by 10%.

Additional concerns as we look toward next year's budget and beyond include the need for more water/sewer capital projects and the need to optimize City budgeting and billing processes, which will help our employees become more productive and efficient in implementing the City's budget book preparation and City customers' water billing.

In conclusion, the City of Eustis has a robust strategic plan, achievable goals, and an adopted budget that provides all necessary funding to implement the plan. Moreover, the City has a professional staff that is eager to serve the public and keep City operations at a high level of service.



## City of Eustis Performance Measurement System and Budget Trends

The City of Eustis seeks opportunities to promote operational excellence and performance measurement goals. A successful performance management system is 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 reducing operating costs and increasing 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 of Eustis identifies performance measurement as an essential component of the budgeting process. It supports the research on performance measurement provided by the City Finance Department, assuring financial statements are prepared by 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 will help improve the City's daily decision-making effectiveness and efficiency.

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

### City of Eustis

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

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

The four components of Performance Management System are defined as:

- **Results and Standards:** Where do we want to be? City's management's commitment to a quality culture that aligns performance management practices with the organization's mission, vision and core values. City regularly considers customer feedback and enables transparency about performance between leadership and staff. Strong community strategic plan has clear priorities, goals, strategies, and actions.
- **Measurement:** How will we know? Performance measurement is generally defined as regular measurement of outcomes and results, which generates reliable data on the effectiveness and efficiency of programs. Community strategic plan requires measurement to monitor performance progress.



- **Monitoring and Communicating Progress:** How well are we doing? City monitors the process to identify weaknesses and strengths and recalibrate departmental approach to make it more impactful; to improve the efficiency and accountability of the communication budget; and, most importantly, demonstrate and quantify the effectiveness of communication. City monitors their plans, documents progress, and communicates with the community to monitor performance progress.
- **Quality Improvement:** How will we improve? It consists of systematic and continuous actions that lead to measurable improvement in City services. It is 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. City might correct the course as needed, based on monitoring progress.

Performance Analysis targets the evaluation of the annual performance. Thus, 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 10:**

**City of Eustis Performance Management System Framework**



Developing Performance Measures:

- Revenue Growth - Citywide (Annual Comprehensive Financial Report)
- Net Position (ACFR) – Citywide (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 Water Units Served (Public Works Reports)

Efficiency Measures:

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

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

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

**Budget Trends and City Financial Performance Analysis**

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

Using the fiscal year 2019-2022 of the actual budget, current trends are analyzed and forecasted through the fiscal year ending September 30, 2023.

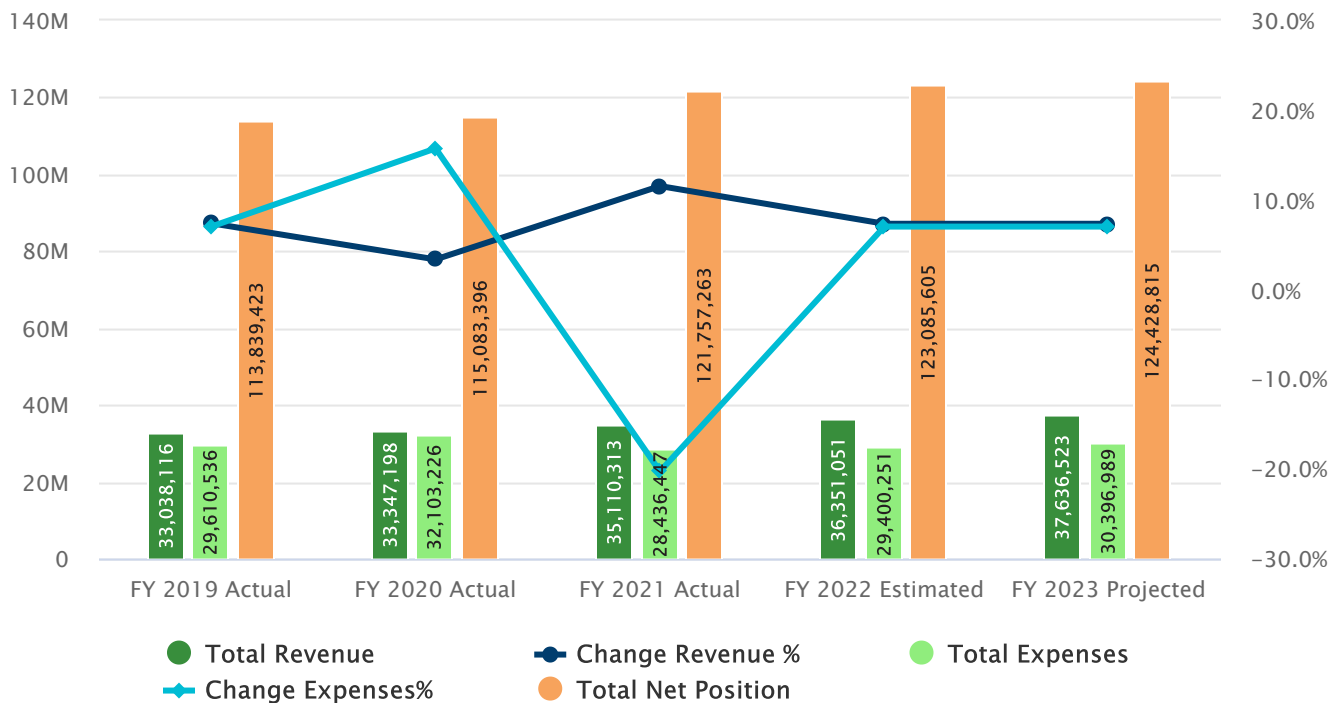
Key assumptions include:

- Water and Sewer Services Revenue growth 2.27% annually
- Other Revenues growth 2% annually
- Revenues from fines & forfeitures will remain flat.
- Cost of COLA adjustment 4%
- Cost of Longevity Pay up to 2%
- Operating cost due to inflation, services and commodities increase, grow by 5% annually

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

City Performance Measures	Measure Type	Strategic Plan Goal	FY 2019 Actual	Change % 2019/2018	FY 2020 Actual	Change % 2020/2019	FY 2021 Actual	Change % 2021/2020	Change of Actual FY 2021/2019	Change % 2021/2019	FY 2022 Estimated	Change % 2022/2021	FY 2023 Projected	Change % 2023/2022
<b>Revenue</b>														
Governmental Activities	devel. perf.	Goal #3	21,432,604	13.88%	21,255,411	-0.83%	22,107,272	4.01%	674,668	3.15%	22,803,178	3.15%	23,520,989	3.15%
Business Activities	devel. perf.	Goal #3	11,605,512	-6.48%	12,091,787	4.19%	13,003,041	7.54%	1,397,529	12.04%	13,547,873	4.19%	14,115,534	4.19%
<b>Total Revenue</b>			<b>33,038,116</b>	<b>7.39%</b>	<b>33,347,198</b>	<b>3.36%</b>	<b>35,110,313</b>	<b>11.54%</b>	<b>2,072,197</b>	<b>15.19%</b>	<b>36,351,051</b>	<b>7.34%</b>	<b>37,636,523</b>	<b>7.34%</b>
<b>Expenses</b>														
Governmental Activities	devel. perf.	Goal #3	20,565,714	3.18%	22,474,190	9.28%	19,475,592	-13.34%	-1,090,122	-5.30%	20,095,188	3.18%	20,734,496	3.18%
Business Activities	devel. perf.	Goal #3	9,044,822	3.84%	9,629,036	6.46%	8,960,855	-6.94%	(83,967)	-0.93%	9,305,063	3.84%	9,662,492	3.84%
<b>Total Expenses</b>			<b>29,610,536</b>	<b>7.02%</b>	<b>32,103,226</b>	<b>15.74%</b>	<b>28,436,447</b>	<b>-20.28%</b>	<b>-1,174,089</b>	<b>-6.23%</b>	<b>29,400,251</b>	<b>7.02%</b>	<b>30,396,989</b>	<b>7.02%</b>
<b>Net Position</b>														
Governmental Activities	devel. perf.	Goal #3	63,656,767	4.39%	64,252,848	0.94%	68,691,230	6.91%	5,034,463	7.91%	69,334,454	0.94%	69,983,700	0.94%
Business Activities	devel. perf.	Goal #3	50,182,656	1.52%	50,830,548	1.29%	53,066,033	4.40%	2,883,377	5.75%	53,751,151	1.29%	54,445,115	1.29%
<b>Total Net Position</b>			<b>113,839,423</b>	<b>5.91%</b>	<b>115,083,396</b>	<b>2.23%</b>	<b>121,757,263</b>	<b>11.31%</b>	<b>7,917,840</b>	<b>13.65%</b>	<b>123,085,605</b>	<b>2.23%</b>	<b>124,428,815</b>	<b>2.23%</b>

**Figure 11: City of Eustis Financial Performance and Budget Trends**



### City Financial Performance Analysis

The City financial performance analysis has included five years: three years FY 2019-2021 with actual data and FY2022-23 with estimated and projected data. Analysis revealed that starting in FY 2019, City of Eustis had continuous growth in Revenue, Expenditures and a Total Net Position. All performance measures are citywide and represent Goal #3 of the City Strategic Plan - to provide quality, competent and cost-effective governmental public services.

The actual change in revenue growth between FY 2021 and FY 2022: is 7.34%, 7.02% change in expense growth and change in the Net Position is 2.23%. Healthy revenue growth means a stronger, more prosperous economy and expanded opportunities for our community - more jobs, higher wages, more money for governmental projects and overall government services. Total revenue growth coupled with federal aid allowed for the continuity in City services during the COVID-19 pandemic. City Business activities, as a rule, have higher revenue as a result of City’s charge for water services. The actual change between FY2020 and FY 2021 shows 11.54% revenue growth, City expenses decreased 20.28% and total Net Position is at 11.31% growth.

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

**Table 10:**  
**Measures by Department FY 2022 Summary Analysis**

Department Performance Measures Summary	FY 2020 Actual	FY 2021 Actual		FY 2022 Estimated		FY 2023 Projected	
	Strategic Plan Goal Data	Strategic Plan Goal Data	Change %	Strategic Plan Goal Data	Change %	Strategic Plan Goal Data	Change %
Police Department Services	41,729	42,262	1.3%	42,697	1.0%	42,730	0.1%
Fire Department Services	5,123	5,980	16.7%	6,542	9.4%	6,610	1.0%
Memorial Library Services	249,382	253,486	1.6%	289,351	14.1%	291,985	0.9%
Parks & Recreation Services	26,879	35,651	32.6%	40,198	12.8%	43,400	8.0%
Building Services	1,984	2,051	3.4%	1,746	-14.9%	2,064	18.2%
Development Services	4,878	4,682	-4.0%	4,373	-6.6%	4,903	12.1%
Code Enforcement Services	6,334	6,600	4.2%	5,550	-15.9%	5,585	0.6%
Finance Services	809	800	-1.1%	850	6.3%	900	5.9%
Purchasing Services	845	842	-0.4%	855	1.5%	875	2.3%
Human Resources Services	1,316	1,423	8.1%	1,429	0.4%	1,495	4.6%
Public Works Street Maintenance	25,636	36,734	43.3%	37,459	2.0%	37,576	0.3%
Public Utilities Services	12,059	12,169	0.9%	12,227	0.5%	12,254	0.2%
<b>Total</b>	<b>376,974</b>	<b>402,680</b>	<b>6.8%</b>	<b>443,277</b>	<b>10.1%</b>	<b>450,377</b>	<b>1.6%</b>

## City Departmental Performance Analysis

Five years of actual data FY 2019-2021 and FY 2022-23 estimated and projected data of departmental performance measures have been analyzed - Table 10.

Table 10 is a summary of departmental performance programs which are presented at the end of each department's information. The performance effectiveness measures are based on citizen's surveys and departmental statistical data.

Comparing actual FY 2019-2021 data, overall departmental performance increased by 6.8%, due to the COVID-19 pandemic easing and lifted restrictions. In the previous year's budget book, the total projected departmental performance was 12.0%, and the actual increase of performance between FY 2021, and 2022 is 10.1%, which is less than projected, but the departmental performance is still getting back on track to the pre-pandemic level. The growth of public services slightly decreased in FY 2023 numbers, with a projected increase of only 1.2% due to the slow economy and high inflation in FY 22-23.

The best performance in FY 2021 has been presented by three City departments: Fire, Parks & Recreation and Public Works, with performance increased by 16.7%, 32.6% and 43.3% respectively.

The Police Department, Memorial Library, Building Services, Code Enforcement, Human Resources and Public Utilities showed an overall increase in services as well. Development Services, Finance and Purchasing services show slight decrease in services in FY 2021, due to the slight decline in the City businesses development.

In FY 2022 Fire Department, Parks & Recreation and Memorial Library showed continuous increase in public services: 9.4%, 14.1% and 12.8% respectively. At the same time Building and Development Services as well as Code Enforcement Services showed decrease in public services. New Development Services director and deputy director were hired at the end of FY2022 and the Code Enforcement Division was restructured and moved under the Police Department's supervision. All other departments showed an increase in public services in FY 2022.

In projected FY 2023 Building and Development Services shows a very optimistic 18.2% and 12.1% increase in services under new leadership. Three departments project a slight decrease in services: Human Resources, Public Works-Street Maintenance and Public Utilities. This is due to a slowing economy and high 9.1 % inflation projected in FY 2023. All other departments show slight (around 1-2%) increase in their services.

City of Eustis economy is still recovering from COVID-19 pandemic impacts, followed by a slowing economy. Unfortunately, the current economic situation is not very optimistic and it might take the next two years to be able to bring departmental performance to the FY 2019 level of service.

## City of Eustis Long Range Financial Plan

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

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

The Long-Term Financial Plan (LRFP) for Fiscal Year 2022-23 through Fiscal Year 2024-2027 forecasts the City's revenues, expenditures, and resulting fund balance for all funds over a five-year planning period. The LRFP is not intended to predict the future, but rather to create awareness regarding financial challenges and opportunities that the City could possibly face and inform the City's financial and operational decision making to account for such possibilities. Financial planning uses forecasts to provide insights into future financial capacity so that strategies can be developed to achieve long-term sustainability considering the governmental service objectives and financial challenges.

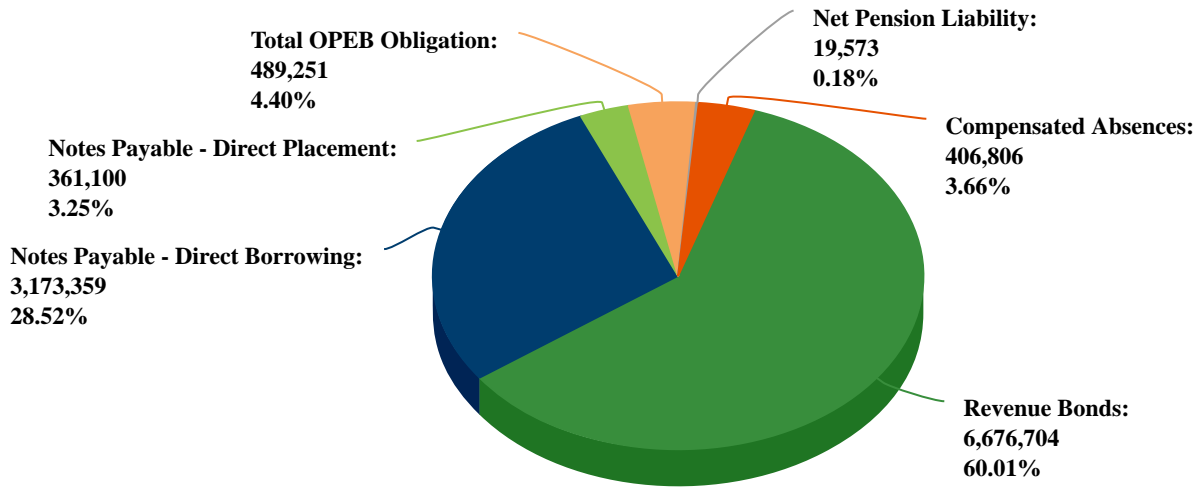
City of Eustis identifies four major long-range goals:

1. The City Manager offered to include a City Strategic Plan process FY 2022-23 to expand and update the existing, outdated Strategic Plan. The City of Eustis is growing rapidly, and the City's vision, mission, core values, priorities and strategies need to be updated accordingly. The consultant planning is under Competent and Effective Government Priority, Goal #3 strategy 1 of City's Strategic Plan.
2. In FY 2020 City Finance Department performed Water Rates Study, and as a result, 2.5% annual increase adjustment was approved by the City Commission. Due to high inflation of 9.0-9.1% in June and July 2022 the City management recommended that the City Commission proceed with unplanned Water and Wastewater Rates study at the beginning of FY 2022-23. The survey needs to be performed by an independent consulting company, to have an unbiased opinion of the City's current revenues, expenditures and capital projects. The consultant will have to determine whether City's operating revenues are sufficient to meet City's expenses, the cost of operations and maintenance, upcoming or needed replacements, debt service, and to help the City make water & sewer capital improvement corrections during the implementation plan period. The consultant planning is under Competent and Effective Government Priority, Goal #3 strategy 1 of the City's Strategic Plan.
3. In FY 2022-23 or 2023-2024, staff will recommend that five - year stormwater utility rates be increased. This recommendation is consistent with a study performed in FY 2020 by the City of Eustis Finance Department. A potential increase would ensure that the City's stormwater utility rates meet City's annual revenue requirements, support Capital Improvements Plan projects, and support the current level of national utility rates as well as Lake County local rates. The current stormwater utility rate is \$6 for residential and \$12 for commercial. Rates have not changed since FY 2000. The consultant planning is under Competent and Effective Government Priority, Goal #3 strategy 1 of City's Strategic Plan.
4. In 2023-2024, the City is planning the Bates Ave Wastewater Plant expansion. This project is included in FY 2023-2027 Capital Improvements Plan. To meet project requirements, the City is planning to execute \$9,369,685 of the American Rescue Plan funds that the City partially received last year and will receive the second tranche in October-November, 2022. Due to high inflation, the City will have to revise project expenditures. The project is included under Competent and Effective Government Priority, Goal #1 strategy 8 of the City's Strategic Plan.

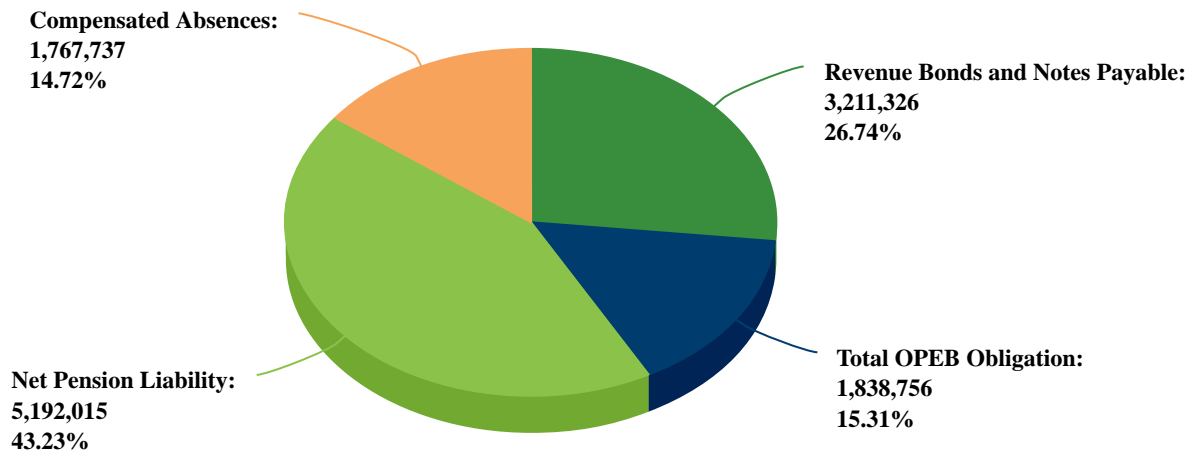
**Table 11:**  
**City of Eustis Outstanding Governmental & Business Activity Long Term Debt**  
**as of 09/30/2021**

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Type Activities:</b>				
<b>Revenue Bonds and Notes Payable</b>				
Note Payable - 2018	480,000	-	(160,000)	320,000
Note Payable - 2016	92,748	-	(89,234)	3,514
CRA Loan	3,000,000	-	(112,188)	2,887,812
<b>Subtotal</b>	<b>3,572,748</b>	<b>-</b>	<b>(361,422)</b>	<b>3,211,326</b>
<b>Other Liabilities</b>				
Total OPEB Obligation	2,195,477	525,396	(882,117)	1,838,756
Net Pension Liability	9,643,980	798,676	(5,250,641)	5,192,015
Compensated Absences	1,726,602	1,029,085	(987,950)	1,767,737
<b>Total Other Liabilities</b>	<b>13,566,059</b>	<b>2,353,157</b>	<b>(7,120,708)</b>	<b>8,798,508</b>
<b>Total Governmental Activities</b>	<b>\$ 17,138,807</b>	<b>\$ 2,353,157</b>	<b>\$ (7,482,130)</b>	<b>\$ 12,009,834</b>
<b>Business Type Activities:</b>				
<b>Revenue Bonds</b>				
<b>Water &amp; Sewer Revenue</b>				
Bonds, Series 2016	6,570,000	-	(305,000)	6,265,000
Unamortized Bond Premium - 2016	426,229	-	(14,525)	411,704
<b>Subtotal</b>	<b>6,996,229</b>	<b>-</b>	<b>(319,525)</b>	<b>6,676,704</b>
<b>Notes Payable - Direct Borrowing:</b>				
State Revolving Note Agreement SRF 507010P	190,780	-	(190,780)	-
State Revolving Note Agreement SRF 350302	3,230,233	-	(232,340)	2,997,893
State Revolving Note Agreement SRF 350300	189,183	-	(13,717)	175,466
<b>Subtotal</b>	<b>3,610,196</b>	<b>-</b>	<b>(436,837)</b>	<b>3,173,359</b>
<b>Notes Payable - Direct Placement:</b>				
Note Payable - 2017	722,200	-	(361,100)	361,100
<b>Subtotal</b>	<b>722,200</b>	<b>-</b>	<b>(361,100)</b>	<b>361,100</b>
<b>Total Revenue Bonds and Notes</b>	<b>11,328,625</b>	<b>-</b>	<b>(1,117,462)</b>	<b>10,211,163</b>
<b>Other Liabilities</b>				
Total OPEB Obligation	588,734	139,796	(239,279)	489,251
Net Pension Liability	445,624	-	(426,051)	19,573
Compensated Absences	418,801	353,027	(365,022)	406,806
<b>Total Other Liabilities</b>	<b>1,453,159</b>	<b>492,823</b>	<b>(1,030,352)</b>	<b>915,630</b>
<b>Total Business Type Activities</b>	<b>\$ 12,781,784</b>	<b>\$ 492,823</b>	<b>\$ (2,147,814)</b>	<b>\$ 11,126,793</b>

**Figure 12:**  
**FY 22-23 City of Eustis Outstanding Business Type Activities Debt Service, Business Debt - \$11,126,793**



**Figure 13:**  
**FY 22-23 City of Eustis Outstanding Governmental Type Activities Debt Service Governmental Debt - \$12,009,834**





### City's Debt to Income Ratio

City's debt to income ratio (DTI) is 37.5%, which is above the mid-range of healthy borrowing ability of 28-36%. A debt-to-income ratio is a finance measure that compares the amount of debt to overall revenue. Current City's financial stability defines borrowing capacity of \$1,172,690 annually, for next five years, which will allow City to borrow for future capital projects in FY 23-24.

**Table 12:**

#### Projected Annual Debt Service on Existing Loans FY 2023-2027

Debt Description	Fiscal Year Ending September 30, 2021						Total
	2023	2024	2025	2026	2027		
SRF Loan - 2016 Revenue Bond - 2016	1.29% 350300	259,167	265,981	272,974	280,162	287,350	1,365,634
Note Payable - 2018	3.21% 350302	330,000	340,000	355,000	365,000	375,000	1,765,000
CRA Loan - 2020	2.29% Land	160,000	-	-	-	-	160,000
<b>Total</b>	<b>2.88%</b>	<b>869,218</b>	<b>729,530</b>	<b>3,155,533</b>	<b>645,162</b>	<b>662,350</b>	<b>6,061,793</b>

**Table 13:**

Governmental Activities		
Note Payable - 2018		
Fiscal Year	Principal	Interest
2022	\$ 160,000	\$ 7,328
2023	160,000	3,664
<b>Total</b>	<b>\$ 320,000</b>	<b>\$ 10,992</b>

CRA Loan - 2020		
Fiscal Year	Principal	Interest
2022	116,653	81,495
2023	120,051	78,097
2024	123,549	74,600
2025	2,527,559	71,001
<b>Total</b>	<b>\$ 2,887,812</b>	<b>\$ 305,193</b>

<b>Business-Type Activities</b>		
<b>State Revolving Loans</b>		
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>
2022	252,527	40,629
2023	259,167	37,309
2024	265,981	33,902
2025	272,974	30,405
2026	280,152	40,929
2027-2032	1,842,558	649,454
	-	-
<b>Total</b>	<b>\$ 3,173,359</b>	<b>\$ 832,628</b>

<b>Revenue Bonds - 2016</b>		
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>
2022	315,000	236,056
2023	330,000	223,456
2024	340,000	210,256
2025	355,000	196,656
2026	365,000	186,006
2027-2031	2,060,000	698,832
2032-2036	2,500,000	263,632
	-	-
<b>Total</b>	<b>\$ 6,265,000</b>	<b>\$ 2,014,894</b>

<b>Note Payable - 2017</b>		
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>
2022	361,100	6,464
<b>Total</b>	<b>\$ 361,100</b>	<b>\$ 6,464</b>

**Table 14:**

<b>Long Term Debt Purpose and Obligations</b>			
<b>Description of Bonds</b>	<b>Purpose of Issue</b>	<b>Issued</b>	<b>Outstanding</b>
<b>Government Activities:</b>			
Revenue Bonds and Note Payable			
Note Payable - 2018	Public Safety	\$ 800,000	\$ 320,000
Note Payable - 2016	Public Safety	437,550	3,514
CRA Loan - 2020	Comm. Develop.	3,000,000	2,887,812
<b>Total Governmental Activities</b>		<b>\$ 4,237,550</b>	<b>\$ 3,211,326</b>
<b>Business-Type Activities:</b>			
Revenue Bonds, Series 2016	Utility Improv.	\$ 7,680,000	\$ 6,265,000
Unamortized Bond Premium - 2016	Utility Improv.	504,691	411,704
State Revolving Note Agreement SRF 350300	Utility Improv.	292,989	175,464
State Revolving Note Agreement SRF 50710P	Utility Improv.	5,852,495	-
State Revolving Note Agreement SRF 350302	Nitrification	5,264,258	2,997,893
Note Payable - 2017	Utility Improv.	1,805,500	361,100
<b>Total Business-Type Activities</b>		<b>\$ 21,399,933</b>	<b>\$ 10,211,161</b>

**BUDGET-IN-BRIEF**



**Table 15:**

**All Funds Budget Summary  
Fiscal Year 2022-23**

<b>Fund No.</b>	<b>Fund Name</b>	<b>Estimated Beginning Fund Balance</b>	<b>Plus: Revenues</b>	<b>Less: Expenditures</b>	<b>Less: Reserves</b>	<b>Estimated Available Fund Balance</b>	<b>Estimated Ending Fund Balance</b>
001	General	13,597,296	21,480,241	21,271,009	5,317,752	8,488,776	13,806,528
	Library						
006	Contribution	34,699	2,569	8,200	29,726	(658)	29,068
010	Sales Tax Revenue	2,371,298	2,160,614	2,594,278	-	1,937,634	1,937,634
	Law Enforcement						
011	Education	53,330	43,040	73,000	23,370	-	23,370
012	Police Forfeiture	21,403	22,505	13,900	-	30,008	30,008
013	Street Improvement	1,333,723	2,224,800	2,055,583	-	1,502,940	1,502,940
	Community						
014	Redevelopment	2,396,548	1,046,020	1,136,895	280,330	2,025,343	2,305,673
020	Building Services	978,663	1,801,000	726,915	179,239	1,873,509	2,052,748
	Stormwater Utility						
049	Revenue	568,306	861,437	781,999	195,500	452,244	647,744
	Water & Sewer						
040	Revenue	5,808,304	13,102,320	13,005,703	3,206,881	2,698,040	5,904,921
	Reclaimed Water						
041	Projects	169,854	150	-	-	170,004	170,004
042	Water & Sewer R&R	10,624,857	7,337,843	8,577,431	-	9,385,269	9,385,269
	Fire Prevent.						
059	Capacity Exp. Trust	181,731	30,150	121,045	-	90,836	90,836
	Greenwood						
060	Cemetery Trust	283,787	12,740	2,440	294,087	-	294,087
061	Police Pension	26,421,228	4,436,485	1,550,000	29,307,713	-	29,307,713
062	Fire Pension	14,412,011	2,848,000	880,000	16,380,011	-	16,380,011
	Parks & Rec						
063	Capacity Exp. Trust	198,661	50,110	1,015	247,756	-	247,756
	Law Enforce.						
064	Capacity Exp. Trust	363,485	19,200	1,015	381,670	-	381,670
065	Water Impact Trust	3,041,410	48,000	143,605	2,945,805	-	2,945,805
066	Sewer Impact Trust	1,589,851	653,377	300,803	1,942,425	-	1,942,425
	Economic						
068	Development Trust	143,441	50,750	122,200	-	71,991	71,991
	Library Capacity						
069	Exp. Trust	56,688	25,100	14,840	66,948	-	66,948
	<b>TOTAL</b>	<b>84,650,574</b>	<b>58,256,451</b>	<b>53,381,876</b>	<b>60,799,213</b>	<b>28,725,936</b>	<b>89,525,149</b>

Table 16:

### Budget Process Calendar FY 2022-23

Date	Notes	Activity/Requirement	Participants
February 01-18, 2022	**	<b>CIP requests Start Filed by Departments for the Budget Office</b>	Department Directors
February 21, 2022		<b>Pre Budget Planning &amp; Priority Workshop</b>	City Manager & Commission
February 25, 2022		<b>Distribute CIP Project Request Forms &amp; Instructions to CD Budget Office</b>	Budget Office
March 14, 2022		<b>CIP Request Forms due to Budget from CIP Team</b>	CIP Project Team
March 15, 2022		<b>Prelim Revenue Estimates Prepared by Budget Office</b>	Budget Office
March 28 - April 1, 2022		<b>CIP Meetings &amp; Review (Individual)</b>	City Manager & Department Directors
April 4, 2022		<b>2nd Round CIP Meetings as Needed (Individual)</b>	City Manager & Department Directors
April 14, 2022		<b>Preliminary Budget Workshop</b>	City Manager & Commission
April 15, 2022		<b>Pre-Budget Meeting &amp; Briefings</b>	City Manager & Department Directors
April 18, 2022		<b>Distribute Budget Manual &amp; Request Forms to Departments</b>	Budget Office
April 18, 2022		<b>Edmunds Budget Entry Screens Opened for Department Entry</b>	Budget Office
May 6, 2022		<b>Due Date for Department Budget Entry</b>	Department Directors
May 9, 2022		<b>Due Date to Budget for Position and/or Operating Capital Request Forms</b>	Department Directors
May 9, 2022		<b>Edmunds Budget Entry Screens Locked to Departments</b>	Budget Office
June 2, 2022	**	<b>CIP Workshop Presentation to Commission</b>	City Commission and CIP Project Team
June 5-6, 2022		<b>General Fund Summary Meeting</b>	City Manager & Finance Department
May 24-27, 2022		<b>Department Review of Requested Budgets</b>	City Manager & Finance Department
May 28 - June 28, 2022		<b>Prepare City Manager's Proposed Budget Book</b>	Finance Department
June 1, 2022		<b>Prelim. Tax Info from Property Appraiser/Adjust Ad Valor Budget Office</b>	
June 2, 2022		<b>Preliminary Budget and Proposed Millage Presentation and Adjusted Ad Valorem Review</b>	Finance Department
June 20, 2022		<b>Prepare City Manager's Proposed Budget Book</b>	Budget Office
June 20, 2022		<b>Submit City Manager's Proposed Budget to the City Commission</b>	Budget Office

**Table 16:**

Date	Notes	Activity/Requirement	Participants
June 23, 2022	**	<b>City Commission Proposed Budget Review &amp; Approval Workshop</b>	City Commission, Budget Office, Department Directors
June 28, 2022		<b>City Commission Proposed Budget Review &amp; Approval Workshop</b>	City Commission, Budget Office, Department Directors
June 30, 2022		<b>City Commission Proposed Budget Review &amp; Approval Workshop</b>	City Commission, Budget Office, Department Directors
July 14, 2022	*/**	<b>City Commission Proposed Budget Review &amp; Approval Workshop.</b>	City Commission, Budget Office, Department Directors
July 14, 2022	**	<b>Acceptance of CIP 2023-27 Plan</b>	City Commission
July 14, 2022	**	<b>First Read Ordinance Updating CIE for CIP</b>	City Commission
July 14, 2022	**	<b>Acceptance of CRA Budget</b>	City Commission
July 14, 2022	*	<b>Certify Millage Rate (Certify Proposed Millage Rate &amp; Date for the Tentative Budget Hearing with Property Appraiser)</b>	Finance Director
July 18 - August 20, 2022		<b>Make Revisions and Prepare Proposed Tentative Budget Book for 1st Hearing</b>	Finance Director, Budget Office
August 1, 2022		<b>Last Day for Changes to Proposed Tentative Budget</b>	Finance Director, Budget Office
August 4, 2022	**	<b>Second Read Ordinance Updating CIE for CIP</b>	City Commission
August 15, 2022	*	<b>Property Appraiser Mails “Notice of Proposed Property Taxes” TRIM Notices to Residents</b>	Property Appraiser
September 6, 2022	*/**	<b>Proposed Tentative Budget Book to Commission Hold First Budget Hearing to Adopt Budget &amp; Millage</b>	Finance Director to City Commission
September 8, 2022	*/**	<b>Advertise in the Newspaper Intent to Adopt a Final Budget</b>	City Commission and Public
September 19, 2022		<b>Hold Final Hearing to Adopt Final Budget and Millage</b>	Finance Director
September 22, 2022	*/**		City Commission and Public
September 27, 2022	*	<b>Certify Final Millage to Property Appraiser</b>	Budget Office
September 30, 2022		<b>Distribute Final Budget Books</b>	Budget Office
October 1, 2022		<b>New FY2023 Budget Goes Into Effect</b>	Budget Office

\* Requirement of State Law under TRIM

\*\* City Commission involvement



# City of Eustis

## The Fiscal Year 2022-23 Budget

### Budget Overview

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

#### Policy Document

The Adopted Budget serves to inform the reader about the City of Eustis and its policies that guide the prioritization of the spending of resources. The City Manager's Budget Message provides a condensed analysis of the Adopted Budget, highlighting the central issues in developing the budget as well as establishing the theme for the Fiscal Year. The Adopted Budget includes the organization-wide financial and programmatic policies and goals that address long-term financial issues, as well as short-term operational policies that direct the development of the annual budget. The Adopted Budget provides information about the services the City will provide for the fiscal year beginning October 1, 2022, and extending to September 30, 2023.

#### Financial Plan

The Adopted Budget demonstrates the financial plan of the City, detailing the costs associated with providing municipal services and how the services will be funded. The Budget Summaries provide the reader with an at-a-glance view of all appropriated funds' revenue sources and expenditures/expenses by program, object category, and fund. The Adopted Budget explains the underlying assumptions for revenue estimates and analyzes significant revenue trends. In addition, projected beginning and ending fund balances are shown for the fiscal year, demonstrating the anticipated changes in fund balances from one year to the next.

#### Operations Guide

The Adopted Budget provides detailed information on how the City and departments are organized. Within the departmental sections, the reader is provided information about the activities, services, and functions that are carried out by each department in support of the overall City Commission goals and objectives. Included is also an organization chart, authorized positions, budget highlights, and budgetary appropriation.

#### Communications Device

The Adopted Budget provides the reader with summary information to assist with understanding revenue sources and planned fiscal spending that supports the established goals and objectives. Included in the Adopted Budget document is a table of contents and a glossary to enable the reader to locate information and to understand the terminology used throughout the document.

Charts, graphs, and tables are strategically used to provide a visual demonstration of the narrative presented. The City Manager’s Budget Message provided at the beginning of the Adopted Budget document provides the reader with a condensed analysis of the financial plans for the fiscal year 2022-23 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 modified accrual basis of accounting is followed by all Governmental Fund Types and Agency Funds. Under the modified accrual basis, expenditures other than un-matured interest on general long-term debt are recognized at the time fund 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 Procedures**

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

The budget is prepared with reference to the operational requirements and capital outlays needed to provide for the needs and growth of the City, specifying anticipated sources and amounts of revenue as well as expenditures. The City generally desires to live within its means by keeping ongoing operating costs at or below anticipated operating revenues. A recurring challenge that faces the City is the ability to provide sufficient funding for responsible operations and maintenance of the services provided and to hire and retain an excellent workforce through a competitive employee compensation package. As the general fund provides the funding for the primary



governmental services, special attention is paid to this fund. The main financial resource for this fund is ad valorem taxes, derived from property values throughout the City. The City fully strives to diversify its revenue base if possible. As the Water and Sewer Utility Fund is an enterprise fund operated in the same manner as a business, the legally enacted budget for this fund is developed to provide financing for anticipated operating and capital needs.

### **Budget Adoption**

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

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

### **Budget Amendments**

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

### **Balanced Budget**

A balanced budget is a budget (i.e., a financial plan) in which revenues are equal to expenditures, such that there is no budget deficit or surplus. Although 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.

Planning a balanced budget helps the City to avoid excessive spending and allows them to focus funds on areas and services that require them the most. Furthermore, achieving a budget surplus can provide funds for emergencies, e.g., if the municipality wishes to increase spending during a recession without having to borrow.

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

Chapters 200 and 218 F.S. details the Truth in Millage (TRIM) requirements and requires the adoption of the millage rate and budget resolution by separate votes. The process begins with the County Property Appraiser certifying the taxable property values to the City, which are then used as a basis for determining the millage rate for the upcoming year. The resolutions for the adoption of the tentative millage rate and budget, and the final millage rate and budget, are certified to the Florida Department of Revenue. In accordance with TRIM requirements, two public hearings are held - one to adopt a tentative millage rate and budget and one to adopt a final millage rate and budget. The

first or “tentative” hearing is advertised on the “Notice of Proposed Property Taxes” (TRIM Notice) mailed to City property owners from the Property Appraiser’s office. This hearing adopts a tentative millage rate and tentative budget. The final TRIM hearing is advertised in a newspaper of general circulation in Lake County. Both public hearings allow the public to speak to the City Commission and ask questions about the tentative and final millage rate and budget. The final TRIM hearing is held prior to October 1.

Listed below is the FY 2022-23 Budget Calendar at-a-glance, which provides the reader with condensed information regarding the specific functions and deadlines in the budgetary process that are defined to meet all State and City budgetary adoption requirements.

## **Budget Document Organization**

The budget document is organized in the following sequential parts:

1. **Table of Contents**

2. **City Manager’s Message- The 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.

3. **City of Eustis Profile**

This section introduces the reader to the City of Eustis, FL. Included is a map detailing the location of Eustis, FL,

4. **Vision, Mission, Core Values, & Strategic Plan**

This section outlines the City’s Vision, Mission Statement, Core Values, Strategies, and Goals for its future direction.

5. **Ad Valorem Millage Ranking**

This section demonstrates the City of Eustis millage position among the other municipalities in the County.

6. **Citywide Organization Chart and Authorized Personnel Comparison**

This section depicts the City’s reporting structure and distribution of its human resource assets.

7. **About the Budget Section**

This section provides the reader with information helpful for understanding the City’s process 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 situation listing its outstanding issues, debt service funding sources, and overall debt policy.

8. **Budget Development Calendar**

This calendar provides key dates and events throughout the course of the budget development cycle.

9. **All Funds Budget Summary**

This section provides the budgeted revenue, expense, and fund balance scenarios for all the City’s funds.

10. **Expenditures – Departmental Details**

Department budgets support the goals and objectives established by the City Commission. Each departmental section provides detailed personal services, operating expenditures, and capital

outlay by departmental division line items. The capital outlay schedule includes both: additional new items as well as replacement items.

## 11. Glossary

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

### Financial Structure

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

### Governmental-Type Funds

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

#### General Fund

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

#### Special Revenue Funds

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

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

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

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

Stormwater Utility Revenue Fund – Stormwater Utility Revenue Fund – User fees and other revenues related to stormwater charges. The fund is responsible for funding the operation, construction, and maintenance of stormwater management devices, stormwater system planning, and management.

## Capital Projects Funds

A Capital Improvement Plan (CIP) contains all the individual capital projects, equipment purchases, and major studies for the City; in conjunction with construction and completion schedules, and in consort with financing plans. The plan provides a working blueprint for sustaining and improving the community's infrastructures. It coordinates strategic planning, financial capacity, and physical development. A CIP stands at the epicenter of City's Public Works, Finance and City Manager's departments.

Capital project funds are utilized to account for major capital acquisition and construction activity separately from the ongoing activities to avoid distortions in financial trend information that occurs when capital and operating activities are mixed. Project funding process starts with departmental CIP requests to the City Manager and Finance Office. City Manager, Finance Office and departments review requested projects individually. The project prioritization is made based on community needs, departmental performance, workload capacity, current economic situation, funding sources and availability by linking strategic plans with City's fiscal capacity.

The CIP approval is made by the City Commission with two City Commission CIP hearings.

In general, a capital improvement plan will include 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

The following is the capital projects fund that the City currently appropriates:

### Sales Tax Capital Projects Fund

A projected plan for capital expenditures of the one-cent infrastructure sales tax to be incurred each year over a period of five years setting forth each capital project, the amount to be expended in each year, and the method of financing those expenditures.

### Proprietary Funds

The City uses proprietary funds to account for its business-type activities. It has several enterprise funds that are classified as proprietary funds. These enterprise funds impose fees or charges on external users for use of the services provided.

Water and Sewer Revenue Fund – User fees and other revenues related to the operation of the City's utility system are recorded in this fund. These fees are charged to the users for the ongoing operating and capital needs of water, sewer, and reclaimed water services provided.

Reclaimed Water Project Fund – Accounts for wastewater projects that are used for irrigation and other uses to extend the City's water supplies. Projects are funded by inter-fund transfers from the Water and Sewer Revenue Fund.

Water and Sewer Renewal and Replacement Fund – A fund to cover anticipated expenses for major repairs of the City’s facilities and for repair and replacement of related equipment. Expenses are funded by interfund transfers from the Water and Sewer Revenue Fund.

**FY22-23 Adopted Budget Development**

This section describes the major sources of revenues and expenditures, along with trends utilized in developing the FY2022-23 Adopted Budget. The City maintains a balanced budget approach in compliance with sec. 166.029 F. S. in which the amount available from taxation and other sources, including balances brought forward from prior fiscal years, must equal the total appropriations for expenditures and reserves. The General Fund, special revenue, and capital projects funds’ limited revenue sources expenditures have been allocated within the depth of the resources provided to maintain the balanced budget with limited reliance on fund balance reserves, in accordance with existing policy.

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

**Financial Forecast**

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

- ◆ The City’s current year budget consumption.
- ◆ Trends in spending and revenue sources based on historical data.
- ◆ An analysis of the City’s general fund revenues, expenditures, current taxable valuation (as provided by the property appraiser), and projected valuation (based on anticipated new development and/or land-use changes).
- ◆ An analysis of financial policies as they relate to funding balance reserves.
- ◆ Current and projected economic conditions in the local area and anticipated legal changes
- ◆ See the example below: Citywide Major Revenue Sources of \$1 Million or more:

**Table 17:**

**Revenue Forecast FY 2023-27**

Major Revenues - Citywide	FY 22/23		FY 23/24		FY 24/25		FY 25/26		FY 26/27
	Budget	Inc.	Forecast	Inc.	Forecast	Inc.	Forecast	Inc.	Forecast
Water & Sewer Sales	12,897,500.00	2.5%	13,219,938	2.5%	13,550,436	2.5%	13,889,197	2.5%	14,236,427
Ad Valorem Taxes	10,213,339.00	2.0%	10,417,606	2.0%	10,625,958	2.0%	10,838,477	2.0%	11,055,247
Water & Sewer - ARPA	5,334,843.00	0.0%	-	0.0%	-	0.0%	-	0.0%	-
Utility Taxes	3,117,776.00	1.0%	3,148,954	1.0%	3,180,443	2.0%	3,244,052	2.0%	3,308,933
1/2 Cent Sales Tax	1,458,716.00	1.0%	1,473,303	1.0%	1,488,036	2.0%	1,517,797	2.0%	1,548,153
Sales Taxes	2,158,614.00	1.0%	2,323,371	1.0%	2,393,072	2.0%	2,464,864	2.0%	2,514,162
Franchise Fees	1,938,000.00	1.0%	1,875,841	1.0%	1,913,358	2.0%	1,951,625	2.0%	1,990,658
<b>Total</b>	<b>\$37,118,788</b>		<b>\$32,459,012</b>		<b>\$33,151,303</b>		<b>\$33,906,012</b>		<b>\$34,653,579</b>

## Taxes

### **Ad Valorem Taxes - General Fund**

Ad Valorem taxes are budgeted at \$10,213,339 , and are collected by the Lake County Tax Collector's office. Most of the tax collections occur from November through March. Tax bills are mailed in November, becoming due March 31, with a sliding discount rate for early payment beginning in November. Collections are calculated by multiplying the City's adopted millage rate for every \$1,000 of taxable property value. The City's millage rate is adopted by City Commission each budget year, with the established rate predicated upon desired revenue generated (within statutory limitations) based on the gross taxable value of the real and personal property as certified by the County Property Appraiser. The proposed millage rate for the fiscal year 2023 is 7.5810. Eustis is included in the Orlando Metropolitan Statistical Area, one of the fastest-growing in the nation. Additionally, City leadership has instituted further progrowth measures such as development incentives, impact fee waiver programs, annexations, and business recruitment strategies; as well as marketing, community engagement, livability, and tourism events. These factors have assisted in producing an average historic annual taxable value increase for the last four years. The City will explore any combination of efficiency/cost reduction measures, enhancements in other revenue streams, and continued pro-growth policy to maintain long-term financial health. Additionally, the City will continue to benefit from its exceptional climate, geography, small town charm, and inclusion in a rapidly growing metro area, which will contribute to healthy growth in the tax base for decades to come. Due to current City development, and rapid population increase, 2% annual growth assumption is used.

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

Franchise fees are budgeted at \$1,938,000, and utility service taxes are budgeted at \$3,117,776. 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 \$568,776. This is a tax on the purchase of electricity, metered natural gas, and water service. The CST is remitted by telecom providers to the Florida Department of Revenue (State) which then distributes collections to local governments with a one-month lag. Budgeting for franchise fees and utility service taxes is calculated by reviewing historical trends along with any information on rate or customer base changes. All franchise fees and utility service axes are based on a percentage of service cost. Electricity is by far the biggest generator of utility tax and franchise fee revenue with telecommunications coming in second. This revenue stream is increased in comparison with the previous year and it is based primarily on utility rate changes. Due to current economic stagnation, 1% 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 \$67,000, based on recent trends and anticipated business activity in the City. Annual renewals account for the bulk of this revenue. Building and construction permits, now accounted for in a separate Building Services Fund, are budgeted at \$1,800,000 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 factors such as sales tax revenue and population. Local Government Half-Cent Sales Tax is projected to be \$1,458,716 It is apportioned and distributed by the State based on population estimates. This distribution is based on equally weighted factors of adjusted municipal population, derived municipal sales tax collections, and the municipality's ability to raise revenue. The FY 2023 Adopted Budget anticipates a slight increase in the Half-Cent revenues due to current increases in sales tax as the economy continues to grow. Intergovernmental shared revenues are budgeted in the General Fund at \$715,000 based on historical trends and the current economic situation. This estimate includes revenue sources derived from mobile home license taxes, alcohol beverage license taxes, county occupational licenses, and payments in lieu of taxes (PILOT). The City fully attempts to utilize grant funding to supplement its limited resources possible as an additional revenue source. As this revenue is unknown and based on grant awards, the budget is appropriated upon grant acceptance. The total FY 2022-23 Intergovernmental revenues are \$2,379,116.

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

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

Budgeted General Fund's Charges for Services is \$740,875 and it includes: lien search, garbage billing, false fire alarms charges, and various Library and Parks and Recreation service charges.

Budgeted Stormwater revenue of \$861,437 is based on a rate of \$6 per equivalent residential units per month and \$12 for commercial locations. There is minimal increase in revenue to this fund as there are minimal additions due to new development or changes in land use.

Charges for water, sewer, and reclaimed water service are predicated upon base charges plus a tiered rate based upon consumption. Together with connection fees for new accounts, these charges are predicted to be \$12,897,500. Acknowledging the current economic situation and high inflation the City Commission authorized an order for a rate study to ascertain whether the fees and rates charged generate enough revenue to fund all operations, maintenance, replacement, debt service, and capital improvements. The Commission and any third party performing a rate study shall consider the municipal cost index and other relevant factors in setting rates. Before June 1, 2021, the City Commission adopted a new ordinance setting forth procedures for establishing water service rate charges for the next five years. The irrigation and reclaimed water component of the revenue stream can fluctuate significantly based on seasonal wet or drought cycles and the disruption of lawn maintenance routines caused by hurricanes and vegetative debris accumulation. Total projected Utility revenues for FY 2023 are \$13,102,320. Due to current City development, and rapid population increase, 2.5% annual growth assumption is used.

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

#### *General Fund*

Estimates for revenues generated from Parks and Recreation activities of \$183,800 are provided by the Parks and Recreation division based on planned classes and events for the upcoming year and are budgeted in the General Fund. The estimated Memorial Public Library budgeted in General Fund revenue is \$16,100.

## **Fines & Forfeitures:**

### *General Fund*

Various fines and forfeitures are conservatively budgeted at \$53,600, based on historical trends. Court fines and code violations comprise most of the fines levied. Conservative estimates are the best method for budgeting this revenue as the amount collected from year to year fluctuates significantly and does not follow a defined trend.

## **Miscellaneous Revenues:**

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

Interest earnings are conservatively budgeted among the appropriate funds. Interest rates are now beginning to tick higher as the economy improves, though this source will continue to be categorized as a minor revenue with high volatility. The City invests excess funds according to the Investment Policy to attain higher interest earnings than those earned in a traditional bank. This revenue forecast is based on projected cash and investment balances and anticipated interest rates. Rents collected from leases to wireless companies for use of water towers as a cellular phone tower transmission area are based on existing contract values. This revenue source has leveled off in recent years as wireless companies implement new technologies. All General Fund miscellaneous revenues are conservatively budgeted at \$651,549. This amount includes revenue estimates in support of the City's robust offering of community festivals, holiday celebrations, and events that will raise the City's profile in the region and generate economic investment.

## **Other Financing Sources:**

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

Other financing sources are items that are reflected in the budget as revenue, but which are not exchange-based transactions. These include transactions such as Interfund transfers and utilization of fund balance. Interfund transfers are transfers from one fund to another to provide funding to offset costs incurred in another fund or, in the case of the Water and Sewer Utility Revenue Fund, to pay the General Fund for a return on investment and overhead costs. Appropriation of fund balance as a revenue reflects the increase or decrease on the reliance of fund balance as a revenue source to balance revenues against expenditures for a given year and ensure a balanced budget. The interfund transfer from the Water & Sewer Utility Fund to the General Fund is budgeted at \$2,300,000. The funding was increased by \$200,000 of the anticipated \$2,100,000, to cover approved by the City Commission Longevity Pay. This pay was proposed by the City to reach State minimum wage requirements of \$15.00 per hour. The proposed Longevity Pay is calculated based on 4% COLA salary increase, and up to 2%, depending on the employee's workforce serving time.

## **Expenditures**

For FY 2023, the City budgeted a 4% salary COLA increase for all existing and future employees. This equates to an increase in salary, tax, and benefit costs of \$3,577,147 citywide: an investment in the City's future to ensure the attraction and retention of quality employees for years to come. In addition, the budget includes up to 2% Longevity Pay for an increase of \$300,759. Public safety pensions are anticipated to increase modestly in FY 2023 by approximately a \$126,934 or 6.76% increase. Also, general liability, worker's comp, and property insurance are expected to increase by 10% resulting in a citywide increase of \$29,124. Operating supplies and services are budgeted based on need and with the Consumer Price Index escalation and 9.1% inflation factor in mind, it is



increased by 10%. Finally, Capital Improvement Projects expenditures are increased in FY 2022-23, especially in the Water & Sewer R&R Funds. Overall expenditures increased by \$2,052,045 from the prior year's budget, due to the capital improvements projects limitations and decrease in the prior fiscal year, and stable revenue growth. Detailed expenditures related to operating costs are reflected in the individual department pages by the 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 transfer will be \$614,200 based on preliminary 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 fluctuating spending needs with available resources. The annual budget is prepared as a balanced budget, with total revenues and other financing sources equaling total expenditures/expenses and other financing uses for each fund. Any shortfalls of current revenue sources matched against anticipated expenditures are supplemented with a reduction in 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 budget tool. Large-scale capital project spending needs and fluctuating interest rates make debt management a closely watched financial policy issue. Investing the City's financial resources so that the fund's values keep pace with rising costs is aggressively administered.

### **Operating Policies:**

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

The City will limit current expenditures to match against 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 anticipated revenues equal the anticipated expenditures. The utilization of the existing fund balance as a revenue source to meet current needs will be monitored.

The City will monitor budget to actual activity to ensure compliance with budgetary policy.

### **Revenue Policies:**

The City shall maintain, as permitted by State law, a diversified revenue base to offset the effects of short-term fluctuations in any one revenue source and reduce reliance on any one revenue source.

This City shall estimate its annual revenues as part of the budgetary process through a conservative, objective, and analytical process. It will review and evaluate new revenue sources to fund operating expenditures consistent with City Commission'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 in the Water and Sewer Utility Revenue Fund to the General Fund as a return on the City's investment in the utility infrastructure and for administrative purposes.

### **Fund Balance Policy**

The City has established a Fund Balance Policy in accordance with Governmental Accounting Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions as adopted in Resolution 11-2292. Fund Balances have been designated as non-spendable, restricted, committed, assigned, and unassigned fund amounts. Actual fund balances and classifications are determined annually in the preparation of the Comprehensive Annual Financial Report (ACFR).

A 90-day reserve balance in the General Fund will be calculated as an amount of budgeted operating expenses not inclusive of debt service, capital outlay, and transfers out. This reserve will be used to cover short-term cash flow variations, economic downturns, and emergencies.

Fund balance reserves for the Water & Sewer Utility Revenue Fund are calculated as 90 days of budgeted water and sewer operating expenses. This reserve will be used to cover short-term cash flow variations, economic downturns, and contingencies.

The projected fund balance for budgetary purposes will be calculated using the actual fund balance from the prior year's ACFR, current year budget amendments, and a projection of what the budgeted fund balance would be if the current year's budget is fully consumed.

### **Investment Policy**

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

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

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

### **Capital Planning & Budget**

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

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

The Capital Budget funds major improvements to City facilities and infrastructure, and is based on the first year of needs in the five-year FY2022-26 Capital Improvements Program Plan (CIP), it is also included anticipated operating costs associated with significant capital maintenance and improvements, for example, are Community Center landscaping and Floating Dock repairs in FY 2022-23.

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

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

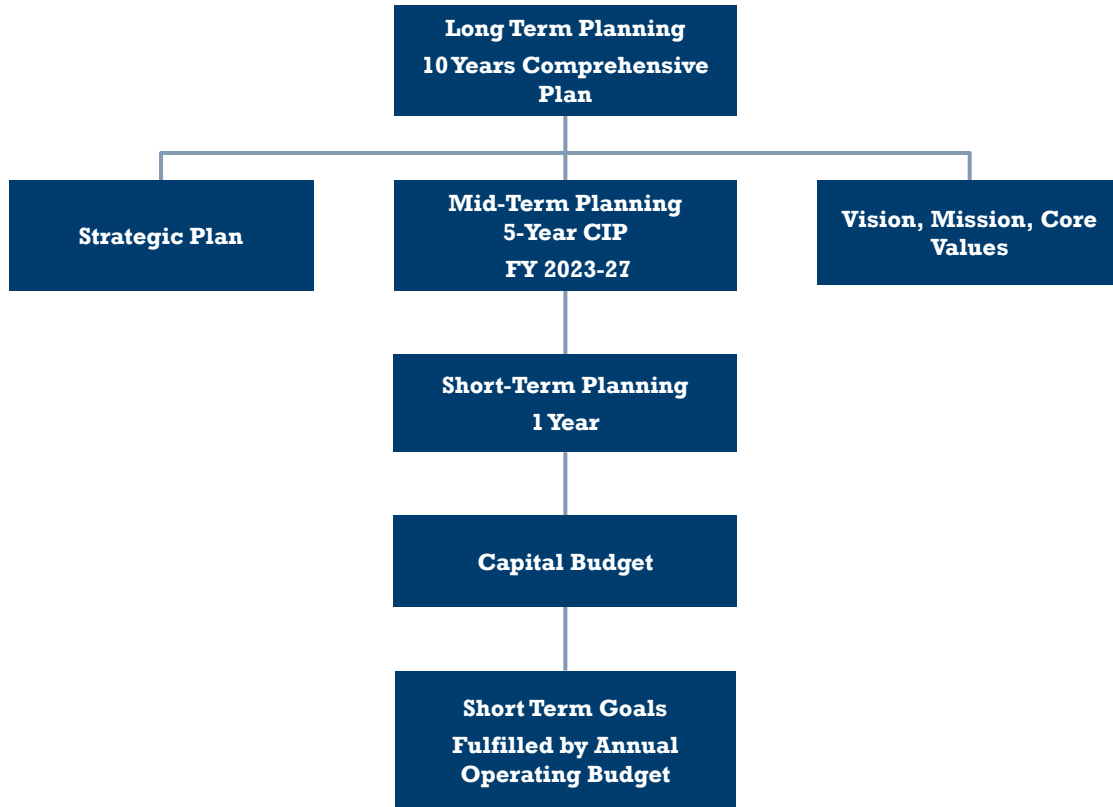
CIP is an annually revised document that guides the City's investments in public facilities and infrastructure during a five-year time horizon.

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

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

**Figure 14:**

**City Budget Planning Process Hierarchy**



**Capital Projects Operating Budget Impact**

The Capital Fund budget is used to account for financial resources related to the acquisition or construction of major capital facilities by the City. 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 capital projects fund budget, and of the overall budget development process. Operating impacts of capital projects are determined as a project develops and included in the annual budget. Capital projects can have a major impact on maintenance, utilities, other contractual services, operating supplies costs and operating itself, as well as impact on insurance and debt services. In recent years, due to fiscal constraints, the City has focused the Capital Budget on maintaining existing infrastructure, such as roads and building maintenance projects. Typically, these types of recurring capital projects have only maintenance impact on the operations.

An exception is the City’s Information Technology projects. These projects provide ongoing funding for systematic replacement of City’s information and communication systems, and operating impacts include maintenance costs and software support for the replacement purchases. These projects may produce ongoing operational savings.

New construction or major improvements, do generally require additional operating expenditures such as electricity, building insurance, or general maintenance. On the following page are estimated impacts of operating costs for FY 2023 capital projects, and they represent positive or negative impacts on operating costs.

The total capital projects impact for FY 2022-23 is \$12,913,147.

Capital Projects Operating Impact as following:

- Maintenance Impact Cost: \$1,836,120
- Utilities Cost: \$6,305,500
- Other Contractual Services Cost: \$(1,351,100)
- Operating Supplies Cost: \$1,821,700
- Insurance Cost: \$(50,000)
- Debt Service Cost: \$(1,218,927)
- Total Operating Impacted Cost: \$7,583,293

The Total Capital Projects Operating Budget Impact is \$5,329,854

**Table 18:**

**FY 2022-23 Operating Budget Impact by Capital Expenditures CIP**

Account Number	FUND/Description	Project Name	FY 2022-23 Project Funding	FY 2022-23 CIP Appropriation	Maintenance Cost	Utilities Cost	Other Contractual Services Cost	Operating Supplies Cost	Insurance Cost	Debt Service Cost	Total Operating Impacted Cost
001-1300-513-30-34	OPER EXP / OTHER CONTRACTUAL SVC	FINANCE / IGM TECHNOLOGY - GRAVITY SOFTWARE	25,900	25,900	-	-	25,900	-	-	-	25,900
001-4910-517-30-34	OPER EXP / PW OTHER CONTRACTUAL SVC	PW / GENERATOR MAINTENANCE CITYWIDE	30,000	30,000	30,000	-	-	-	-	-	30,000
001-7310-572-60-64	CAP OUTLAY / P&R MACHINERY & EQUIPMENT	PARKS & REC / BUILDING INFORMATIONAL SIGNS	7,500	7,500	-	-	(7,500)	-	-	-	(7,500)
001-7310-572-60-64	CAP OUTLAY / P&R MACHINERY & EQUIPMENT	PARKS & REC / FACILITY SHEDS	16,000	16,000	-	-	-	16,000	-	-	16,000
001-7310-572-60-64	CAP OUTLAY / P&R MACHINERY & EQUIPMENT	PARKS & REC / RENTAL FACILITIES' KEYLESS ENTRY	12,000	12,000	(12,000)	-	-	-	-	-	(12,000)
001-7310-572-60-64	CAP OUTLAY / P&R MACHINERY & EQUIPMENT	PARKS & REC / CARVER PARK SHED	8,000	8,000	-	-	-	8,000	-	-	8,000
001-7310-572-60-64	CAP OUTLAY / P&R MACHINERY & EQUIPMENT	PARKS & REC / COMMUNITY CENTER BREEZEWAY FENCE	10,000	10,000	(10,000)	-	-	-	-	-	(10,000)
<b>General Fund Total</b>			<b>109,400</b>	<b>109,400</b>	<b>8,000</b>	<b>8,000</b>	<b>18,400</b>	<b>24,000</b>	<b>-</b>	<b>-</b>	<b>50,400</b>
010-8600-513-60-01	FINANCE / CITY COMPUTER UPGRADE PROGRAM	FINANCE / CITY COMPUTER UPGRADE PROGRAM	100,000	100,000	-	-	(100,000)	-	-	-	(100,000)
010-8600-517-60-01	CAP OUTLAY / PW BUILDING IMPROVEMENTS	PW / BUILDING IMPROVEMENTS	140,500	140,500	140,500	-	-	-	-	-	140,500
010-8600-517-60-08	CAP OUTLAY / PW - PARKING LOT RESURFACE	PW / COMMUNITY CENTER PARKING LOT MILL & RESURFACE	40,000	40,000	-	-	(40,000)	-	-	-	(40,000)
010-8600-517-60-10	CAP OUTLAY / PW - PARK LOT SEAL & STRIPE	PW / CITY PARKING LOTS SEAL & STRIPE	40,000	40,000	-	-	(40,000)	-	-	-	(40,000)
010-8600-517-60-11	CAP OUTLAY / CITY HALL MAINT. & IMPROV.	PW / CITY HALL MAINTENANCE & IMPROVEMENTS	264,620	264,620	264,620	-	-	-	-	-	264,620
010-8600-521-60-01	CAP OUTLAY / POLICE VEHICLES	POLICE / VEHICLES	315,000	315,000	-	-	-	315,000	-	-	315,000
010-8600-521-60-12	CAP OUTLAY / POLICE EQUIPMENT	POLICE / NEW EQUIPMENT (AXON CONTRACT)	90,000	90,000	-	-	-	90,000	-	-	90,000
010-8600-522-60-04	CAP OUTLAY / FIRE DEPT BUNKER GEAR	FIRE / BUNKER GEAR	115,500	115,500	-	-	-	90,000	-	-	90,000
010-8600-522-60-36	CAP OUTLAY / FIRE LIFE PACK	FIRE / LIFE PACK, DEFIBRILLATOR MACHINES	75,000	75,000	-	-	-	75,000	-	-	75,000
010-8600-538-60-04	CAP OUTLAY / STORMWATER MACHINERY EQUIPM	STORMWATER / ASPHALT PAVER REPLACEMENT	225,000	225,000	-	-	(225,000)	-	-	-	(225,000)
010-8600-541-60-03	CAP OUTLAY / PW SIDEWALK PROJECT	PW / SIDEWALK PROJECT	100,000	100,000	100,000	-	-	-	-	-	100,000

**Table 18:**

**FY 2022-23 Operating Budget Impact by Capital Expenditures CIP**

Account Number	FUND/Description	Project Name	FY 2022-23 Project Funding	FY 2022-23 CIP Appropriation	Maintenance Cost	Utilities Cost	Other Contractual Services Cost	Operating Supplies Cost	Insurance Cost	Debt Service Cost	Total Operating Impacted Cost
010-8600-541-60-04	CAP OUTLAY / PW STREET SEALING	PW / STREET SEALING	70,000	70,000	-	-	(70,000)	-	-	-	(70,000)
010-8600-541-60-15	CAP OUTLAY / PW STREET RESURFACING	PW / STREET RESURFACING	421,000	421,000	-	-	(421,000)	-	-	-	(421,000)
010-8600-541-60-23	CAP OUTLAY / PW-TRAFFIC & SIG. EQUIPMENT	PW / TRAFFIC JET PRINT SYSTEM	55,000	55,000	-	-	(55,000)	-	-	-	(55,000)
010-8600-541-60-25	CAP OUTLAY / PW USED PICKUP TRUCK	PW / USED PICK UP TRUCKS	50,000	50,000	50,000	-	-	-	-	-	50,000
010-8600-541-60-29	CAP OUTLAY / MOBILITY PLAN IMPROVEMENTS	PW / EUSTIS MOBILITY NEW SIDEWALKS	50,000	50,000	-	-	-	-	(50,000)	-	(50,000)
010-8600-541-60-38	CAP OUTLAY / PW DUMP TRUCK	PW / DUMP TRUCK REPLACEMENT	80,000	80,000	80,000	-	-	-	-	-	80,000
010-8600-572-60-04	CAP OUTLAY / P&R COMMUNITY CENTER IMPROV	PARKS & REC / COMMUNITY CENTER FLOORING	30,000	30,000	30,000	-	-	-	-	-	30,000
010-8600-572-60-79	CAP OUTLAY / REC FACILITY VEHICLES	PARKS & REC / 12 PASSENGER VAN	35,000	35,000	-	-	(35,000)	-	-	-	(35,000)
010-8600-572-60-79	CAP OUTLAY / REC FACILITY VEHICLES	PARKS & REC / RENTAL STAFF VEHICLE REPLACEMENT	30,000	30,000	30,000	-	-	-	-	-	30,000
010-8600-572-60-83	CAP OUTLAY / CARVER PARK IMPROVEMENTS	PARKS & REC / CARVER PARK PAVILION UPGRADES	30,000	30,000	-	-	-	30,000	-	-	30,000
010-8600-572-60-86	CAP OUTLAY / P&R SUNSET ISLAND IMPROVEM.	PARKS & REC / SUNSET ISLAND PLAYGROUND EQUIPMENT	60,000	60,000	60,000	-	-	-	-	-	60,000
010-8800-522-70-71	DEBT SVC / FIRE PUMPER DEBT PRINCIPAL	FIRE / PIERCE LADDER TRUCK REPLACE DEBT SERVICE	167,328	167,328	-	-	-	-	-	(167,328)	(167,328)
010-8800-522-70-72	DEBT SVC / FIRE PUMPER DEBT INTEREST	FIRE / PUMPER ENGINE REPLACE DEBT SERVICE	3,520	3,520	-	-	-	-	-	(3,520)	(3,520)
<b>Sales Tax Revenue Fund Total</b>			<b>2,587,468</b>	<b>2,587,468</b>	<b>755,120</b>	<b>(38,500)</b>	<b>(986,000)</b>	<b>600,000</b>	<b>(50,000)</b>	<b>(170,848)</b>	<b>109,772</b>
013-4120-541-30-34	OPER EXP / OTHER CONTRACTUAL SVC	PW / REIMB. FOR SIGNAL. MAINT. TO LAKE COUNTY	70,000	70,000	-	-	-	70,000	-	-	70,000
013-4120-541-30-46	OPER EXP / REPAIRS & MAINT	PW / TRAFFIC SIGNALIZATION MAINTENANCE	30,000	30,000	30,000	-	-	-	-	-	30,000
013-4130-541-30-31	OPER EXP / PROFESSIONAL SVC	PW / TRAFFIC STUDY / IMPLEMENTATION (MUTCD)	85,000	85,000	-	-	85,000	-	-	-	85,000
013-8600-541-64-12	STREET PROJECTS / TRAFFIC CALMING	PW / TRAFFIC CALMING CONSTRUCTION	100,000	100,000	-	-	(100,000)	-	-	-	(100,000)

**Table 18:**

**FY 2022-23 Operating Budget Impact by Capital Expenditures CIP**

Account Number	FUND/Description	Project Name	FY 2022-23 Project Funding	FY 2022-23 CIP Appropriation	Maintenance Cost	Utilities Cost	Other Contractual Services Cost	Operating Supplies Cost	Insurance Cost	Debt Service Cost	Total Operating Impacted Cost
<b>Street Improvement Fund Total</b>											
014-8600-541-60-01	CAP OUTLAY / STREET REHABILITATION	CRA / STREET REHABILITATION	50,000	50,000	50,000	-	-	-	-	-	50,000
014-8600-581-95-05	NONDEPARTMENTAL / SPECIAL PROJECTS	CRA / PARKS & REC / CARVER PARK BASKETBALL COURT PAVILLION	400,000	400,000	400,000	-	-	-	-	-	400,000
014-8600-581-60-38	CAP OUTLAY / CRA SIDEWALK/TREE PLANTING	CRA / SIDEWALK REHABILITATION	40,000	40,000	40,000	-	-	-	-	-	40,000
014-8600-581-60-46	CAP OUTLAY / CRA PALMETTO PLAZA PARK PH2	CRA / PALMETTO PLAZA PARK PH 2 SHADE STRUCTURE	50,000	50,000	-	-	(50,000)	-	-	-	(50,000)
014-8800-581-70-71	DEBT SERVICE PRINCIPAL	CRA / DEBT SERVICE	198,148	198,148	-	-	-	-	-	(198,148)	(198,148)
<b>CRA Fund Total</b>			<b>738,148</b>	<b>738,148</b>	<b>490,000</b>	-	<b>(50,000)</b>	-	-	<b>(198,148)</b>	<b>241,852</b>
040-3100-536-60-64	CAP OUTLAY / MACHINERY & EQUIP	PW / F-150 PICKUP TRUCK	40,000	40,000	40,000	-	-	-	-	-	40,000
040-3100-536-60-64	CAP OUTLAY / MACHINERY & EQUIP	PW / IMAGEPROGRAF TM-305 MFP Z36	15,000	15,000	-	-	-	15,000	-	-	15,000
040-3130-536-60-64	CAP OUTLAY / MACHINERY & EQUIP	PW / PICKUP TRUCK MID SIZE	60,000	60,000	60,000	-	-	-	-	-	60,000
040-3300-533-60-64	CAPTIAL OUTLAY / MACHINERY & EQUIP	WATER / SECURITY CAMERAS	24,000	24,000	-	-	-	24,000	-	-	24,000
040-3310-533-60-63	CAP OUTLAY / IMPROV OTHER THAN BLDGS	WATER / CHECK VALVES	6,000	6,000	6,000	-	-	-	-	-	6,000
040-3310-533-60-63	CAP OUTLAY / IMPROV OTHER THAN BLDGS	WATER / PROCESS METER REHAB	11,200	11,200	-	-	-	11,200	-	-	11,200
040-3320-533-60-64	CAPTIAL OUTLAY / MACHINERY & EQUIP	WATER / ENCLOSED TRAILER	10,000	10,000	10,000	-	-	-	-	-	10,000
040-3320-533-60-64	CAPTIAL OUTLAY / MACHINERY & EQUIP	WATER / GENERATOR	5,500	5,500	-	-	-	5,500	-	-	5,500
040-3320-533-60-64	CAPTIAL OUTLAY / MACHINERY & EQUIP	WATER / TOWABLE JOBSITE LIGHTS	24,000	24,000	-	-	(24,000)	-	-	-	(24,000)
040-3320-533-60-64	CAPTIAL OUTLAY / MACHINERY & EQUIP	WATER / TRENCH BOX	20,000	20,000	-	-	(20,000)	-	-	-	(20,000)
040-3320-533-60-64	CAPTIAL OUTLAY / MACHINERY & EQUIP	WATER / WELL POINT SYSTEM REHAB	8,000	8,000	-	8,000	-	-	-	-	8,000
040-3360-533-60-63	CAP OUTLAY / IMPROV OTHER THAN BLDGS	WATER / BULK SODIUM HYPOCHLORITE TANK AT EASTERN	14,000	14,000	-	-	-	14,000	-	-	14,000



**Table 18:**

**FY 2022-23 Operating Budget Impact by Capital Expenditures CIP**

Account Number	FUND/Description	Project Name	FY 2022-23 Project Funding	FY 2022-23 CIP Appropriation	Maintenance Cost	Utilities Cost	Other Contractual Services Cost	Operating Supplies Cost	Insurance Cost	Debt Service Cost	Total Operating Impacted Cost
040-3510-535-60-64	CAP OUTLAY / MACHINERY & EQUIP	SEWER / LIFT STATION RISER PIPE REPLACEMENT	22,000	22,000	-	-	-	22,000	-	-	22,000
040-3520-535-30-52	OPERATING EXPENSES / OPERATING SUPPLIES	SEWER / SUBMERSIBLE MIXER - EAST	16,000	16,000	-	-	-	16,000	-	-	16,000
040-3520-535-30-52	OPERATING EXPENSES / OPERATING SUPPLIES	SEWER / SUBMERSIBLE MIXER - WEST	16,000	16,000	-	-	-	16,000	-	-	16,000
040-3540-535-60-64	CAP OUTLAY / MACHINERY & EQUIP	SEWER / 61" ZER TURN MOWER	19,500	19,500	-	-	(19,500)	-	-	-	(19,500)
040-3550-535-60-64	CAP OUTLAY / MACHINERY & EQUIP	SEWER / POLYMER MIXING SKID	20,000	20,000	-	-	-	20,000	-	-	20,000
040-3550-535-60-64	CAP OUTLAY / MACHINERY & EQUIP	SEWER / VERTICAL CONVEYER BELT	24,500	24,500	-	-	-	24,500	-	-	24,500
<b>Water &amp; Sewer Revenue Fund Total</b>			<b>355,700</b>	<b>355,700</b>	<b>116,000</b>	<b>8,000</b>	<b>(63,500)</b>	<b>168,200</b>	<b>-</b>	<b>-</b>	<b>228,700</b>
042-8600-533-65-07	WATER R&R / METER REPLACEMENT & REBUILD	WATER / WATER METER REBUILD & REPLACE PROGRAM	180,000	180,000	-	-	-	180,000	-	-	180,000
042-8600-533-65-68	WATER R&R / WATER DEPARTMENT CAR	WATER / WATER DEPARTMENT CAR - 4 DOOR CAR	35,000	35,000	35,000	-	-	-	-	-	35,000
042-8600-533-65-71	WATER R&R / ONE TON SERVICE TRUCK	WATER / ONE TON SERVICE TRUCK	65,000	65,000	65,000	-	-	-	-	-	65,000
042-8600-533-65-72	WATER R&R / HALF TON SERVICE TRUCK	WATER / HALF TON SERVICE PICKUP TRUCK	50,000	50,000	50,000	-	-	-	-	-	50,000
042-8600-533-66-06	WATER R&R / JEFFERIS CT GALVANIZED MAIN	WATER / JEFFERIS CT GALVANIZED MAIN	140,000	140,000	-	140,000	-	-	-	-	140,000
042-8600-533-66-26	WATER R&R / WATER UTILITY SERVICES	WATER / BAY STATE SOUTH CUSTOMER WATER SERVICE REPLACEMENT	37,500	37,500	-	-	-	37,500	-	-	37,500
042-8600-533-66-27	WATER R&R / WATER TANK INSPECTION	WATER / TANK INSPECTIONS	15,000	15,000	-	-	-	15,000	-	-	15,000
042-8600-533-66-31	WATER R&R / WATER PUMP REPLACEMENT	WATER / PUMP REPLACEMENTS	22,000	22,000	-	-	-	22,000	-	-	22,000
042-8600-533-66-46	WATER R&R / MACHINERY EQUIPMENT	WATER / MINI TRACK LOADER	110,000	110,000	110,000	-	-	-	-	-	110,000
042-8600-533-66-47	WATER R&R / HEAVY EQUIPMENT	WATER / HEAVY EQUIPMENT TRAILER	25,000	25,000	-	-	-	25,000	-	-	25,000
042-8600-533-66-48	WATER R&R / LAKESHORE AVE GALV. MAIN	WATER / LAKESHORE AVENUE GALVANIZED MAIN	40,000	40,000	-	40,000	-	-	-	-	40,000
042-8600-533-66-51	WATER R&R / CROM TANK	WATER / CROM TANK RENOVATION	300,000	300,000	-	-	-	300,000	-	-	300,000

**Table 18:**

**FY 2022-23 Operating Budget Impact by Capital Expenditures CIP**

Account Number	FUND/Description	Project Name	FY 2022-23 Project Funding	FY 2022-23 CIP Appropriation	Maintenance Cost	Utilities Cost	Other Contractual Services Cost	Operating Supplies Cost	Insurance Cost	Debt Service Cost	Total Operating Impacted Cost
042-8600-535-66-43	SEWER R&R / SUBMERSIBLE PUMP	SEWER / LIFT STATION SUBMERSIBLE PUMPS	105,000	105,000	105,000	-	-	-	-	-	105,000
042-8600-535-66-45	SEWER R&R / EFFLUENT PUMP & MOTOR	SEWER / EFFLUENT PUMP & MOTOR	36,000	36,000	36,000	-	-	-	-	-	36,000
042-8600-535-66-49	SEWER R&R / CRANE TRUCK	SEWER / LIFT STATION CRANE TRUCK	135,000	135,000	-	-	(135,000)	-	-	-	(135,000)
042-8600-535-66-50	SEWER R&R / LIFT STATION CONTROL PANELS	SEWER / LIFT STATION CONTROL PANELS	30,000	30,000	-	-	-	30,000	-	-	30,000
042-8600-535-66-59	SEWER R&R / PICKUP TRUCK	SEWER / WASTE WATER PICKUP TRUCK REPLACEMENT	36,000	36,000	36,000	-	-	-	-	-	36,000
042-8600-535-66-76	SEWER R&R / LIFT STATION GENERATOR	SEWER / LIFT STATION EMERGENCY GENERATOR REPLACEMENT	250,000	250,000	-	-	-	250,000	-	-	250,000
042-8600-535-66-84	SEWER R&R / INFILTRATION / INTRUSION	SEWER / INFILTRATION/INTRUSION	150,000	150,000	-	150,000	-	-	-	-	150,000
042-8600-535-66-86	SEWER R&R / MAIN WWTP EXPANSION	SEWER / BATES MAIN WWTP EXPANSION	4,750,000	4,750,000	-	4,750,000	-	-	-	-	4,750,000
042-8600-535-66-88	SEWER R&R / HOLDING POND IMPROVEMENTS	SEWER / HOLDING POND IMPROVEMENTS	1,000,000	1,000,000	-	1,000,000	-	-	-	-	1,000,000
042-8600-535-66-92	SEWER R&R / EQUIPMENT	SEWER / BIOLOGICAL PROCESS EQUIPMENT	56,000	56,000	-	56,000	-	-	-	-	56,000
042-8600-535-66-98	SEWER R&R / WATER LEGISLATION IMPACT	SEWER / COMPREHENSIVE WATER LEGISLATION	100,000	100,000	-	-	-	100,000	-	-	100,000
042-8800-581-70-71	DEBT SERVICE - PRINCIPAL	SEWER / DEBT SERVICE	849,931	849,931	-	-	-	-	-	(849,931)	(849,931)
<b>Water &amp; Sewer R&amp;R Fund Total</b>			<b>8,517,431</b>	<b>8,517,431</b>	<b>437,000</b>	<b>6,136,000</b>	<b>(135,000)</b>	<b>959,500</b>	<b>-</b>	<b>(849,931)</b>	<b>6,547,569</b>
049-3720-538-60-01	CAP OUTLAY / DIEDRICH ST STORMWATER	STORMWATER / DIEDRICH ST IMPROVEMENTS	60,000	60,000	-	60,000	-	-	-	-	60,000
<b>Stormwater Utility Revenue Fund Total</b>			<b>60,000</b>	<b>60,000</b>	<b>-</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,000</b>
089-2230-522-60-01	CAP OUTLAY / GEAR ROOM	FIRE / GEAR ROOM	50,000	50,000	-	-	(50,000)	-	-	-	50,000
089-2230-522-60-13	CAP OUTLAY / FIRE BOAT CARPORT	FIRE / BOAT CARPORT	70,000	70,000	-	-	(70,000)	-	-	-	70,000

**Table 18:**

**FY 2022-23 Operating Budget Impact by Capital Expenditures CIP**

Account Number	FUND/Description	Project Name	FY 2022-23 Project Funding	FY 2022-23 CIP Appropriation	Maintenance Cost	Utilities Cost	Other Contractual Services Cost	Operating Supplies Cost	Insurance Cost	Debt Service Cost	Total Operating Impacted Cost
<b>Fire Impact Fee Fund Total</b>											
			120,000	120,000	-	-	(120,000)	-	-	-	120,000
065-8600-533-67-35	CAP OUTLAY / NEW WATER SERVICE SETS	WATER IMPACT / NEW WATER METER SERVICE SETS	100,000	100,000	-	100,000	-	-	-	-	100,000
065-8600-533-67-36	CAP OUTLAY / NEW RECLAIM.WATER SERV SETS	WATER IMPACT / NEW RECLAIMED WATER METER SERVICE SETS	40,000	40,000	-	40,000	-	-	-	-	40,000
<b>Water Impact Fee Fund Total</b>											
			140,000	140,000	-	140,000	-	-	-	-	140,000
<b>Grand Total</b>			<b>\$12,913,147</b>	<b>\$12,913,147</b>	<b>\$1,836,120</b>	<b>\$6,305,500</b>	<b>(\$1,351,100)</b>	<b>\$1,821,700</b>	<b>(\$50,000)</b>	<b>(\$1,218,927)</b>	<b>\$7,583,293</b>

**Table 19:**

**Operating Capital Assets Summary FY 2022-23**  
**Departmental Operating Capital Assets Summary**  
**(Items of at least \$5,000 with a useful life of one or more years)**  
**as of August 2022**

Fund	Department	Program	Account	Item Description	Budget	Actual
General Fund (001)	Police (521)	Uniform Patrol (2180)	Byrne Grant (6030)	Transport Vehicle	5,636	-
General Fund (001)	Police (521)	Uniform Patrol (2180)	Byrne Grant (6058)	Wanco Light Towers	35,222	35,222
General Fund (001)	Fire (522)	Fire Suppression (2220)	Machinery & Equip (6064)	New Fire Engine	1,368,316	1,365,634
General Fund (001)	Parks & Recreation (572)	Facility Rental (7310)	Machinery & Equip (6064)	Restroom Automation	9000	-
General Fund (001)	Parks & Recreation (572)	Facility Rental (7310)	Machinery & Equip (6064)	Fitness Equipment	22,000	16,596
General Fund (001)	Parks & Recreation (572)	Facility Rental (7310)	Machinery & Equip (6064)	Community Center Chairs	18,000	17,974
General Fund (001)	Parks & Recreation (572)	Athletic & Rec. Prog. (7320)	Machinery & Equip (6064)	Tot Lot Playground Improvements	20,000	-
General Fund (001)	Parks & Recreation (572)	Athletic & Rec. Prog. (7320)	Machinery & Equip (6064)	Sport Field Scoreboard	21,831	8355
General Fund (001)	Parks & Recreation (572)	Aquatic & Rec. Prog. (7330)	Machinery & Equip (6064)	Shade Structure - Park	12,000	-
General Fund (001)	Public Works - Gen. (517)	Non-Departmental (8600)	Miscellaneous Prog. (6007)	Commission Chamber Improvements	15,120	-
<b>General Fund Total</b>					<b>1,527,125</b>	<b>1,443,781</b>
Water & Sewer Fund (040)	Public Service (536)	Administration (3100)	Machinery & Equip (6064)	Software Updates	7,967	-
Water & Sewer Fund (040)	Public Service (536)	Administration (3100)	Machinery & Equip (6064)	Toshiba Copier	7,500	6185
Water & Sewer Fund (040)	Water (536)	Customer Service (3120)	Machinery & Equip (6064)	Flooring	33,303	28303
Water & Sewer Fund (040)	Water (533)	Administration (3300)	Improv. O/T Buildings (6063)	CCTV System	8,395	8395
Water & Sewer Fund (040)	Water (533)	Water Treatment (3310)	Machinery & Equip (6064)	Alimax Asset Management Software	11,015	11,015

Fund	Department	Program	Account	Item Description	Budget	Actual
Water & Sewer Fund (040)	Water (533)	Distribution (3320)	Machinery & Equip (6064)	3M Pipe Locator	6,500	6,500
Water & Sewer Fund (040)	Water (533)	Back-Flow (3340)	Machinery & Equip (6064)	Back-Flow Truck	24,574	24,574
Water & Sewer Fund (040)	Wastewater (535)	Coll & Lift Station (3510)	Machinery & Equip (6064)	Multiteck Connect Rcell Router	21,311	19,553
Water & Sewer Fund (040)	Wastewater (535)	Laboratory (3530)	Machinery & Equip (6064)	Sealer	5,500	4,992
Water & Sewer Fund (040)	Wastewater (535)	Disposal (3540)	Machinery & Equip (6064)	Turbine Pump	16,000	-
<b>Water &amp; Sewer Revenue Fund Total</b>					<b>142,065</b>	<b>109,517</b>
<b>GRAND TOTAL</b>					<b>1,669,190</b>	<b>1,553,298</b>

## Debt

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

Regarding Short-term debt/leases, debt for less than five-year periods shall be avoided, unless a debt mechanism is in place that provides decreased costs of issuance. Leases or lease purchases are allowed when 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.

Inter-fund loans are allowed as well unless otherwise prohibited by law. In such cases where 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 three State Revolving Fund Loan issues, a Water and Sewer Revenue Bond, a Water & Sewer Bank Note, and both a loan and a lease for fire equipment:

**Series 2018 Capital Improvement Revenue Note** - This \$800,000 capital equipment note for a Fire Ladder Truck is secured by covenant to budget appropriations and has a fixed interest rate of 2.29% and a maturity date of April 2023. Debt service payments are being made from the City's Sales Tax Revenue Fund. Principal balance: \$160,000 will be paid off in April of FY 2023.

**Tax Exempt Lease/Purchase Agreement** - This \$437,550 lease for a Fire Pumper Truck is secured by the asset itself and has a fixed interest rate of 2.01% and a maturity date of January 2021. Debt service payments are being made from the City's Sales Tax Revenue Fund. Principal balance: \$3,514 was paid off in April of FY 2022.

State Revolving Fund Loans 350300 and 350302 - These loan agreements with the Florida Department of Environmental Protection are secured by water and sewer annual revenue after operations and maintenance and senior debt obligations. The original loan amounts totaled \$10,211,163 and were used for wastewater plant upgrades in compliance with Environmental Protection Agency nitrification regulations. The interest rates range from 1.29% to 3.21% and payment of principal and interest will be complete in the Fiscal Year 2032. Debt service payments are being made from the City's Sewer Impact Trust Fund. The remaining balance for notes payables SRF 350300 and 350302, at the end of FY 2021 was \$3,173,359. Bond rating is at the lowest risk investments: AAA by Standard & Poor's.

Series 2016 Water & Sewer Utility Revenue Bond - This approximately \$8,184,691 issue is a funding source for the City's FY17 through FY21 Water and Sewer Capital Improvement Plan implemented in October of 2016. It is secured by utility system revenues with an interest rate of 3.21% and a maturity date of October 2036. Debt service payments are being made from the City's Water and Sewer Revenue Fund. Principal balance at the end of FY 2021: \$6,676,704 after principal and interest payments. Bond rating is at the lowest risk investments: AAA by Standard & Poor's.

Series 2017 Water & Sewer Revenue Note - This approximately \$1.8 Million banknote is one of the funding sources for the City's FY17 through FY21 Water and Sewer Capital Improvement Plan implemented in October of 2016. It is secured in a subordinate position by utility system revenues with an interest rate of 1.79% and a maturity date of April 2022. Debt service payments are being made from the City's Water and Sewer Revenue Fund. Principal balance at the end of FY 2021: it was paid off in April of FY 2022: \$361,100.

CRA Loan 2020 - In September of FY 2020, City contracted with USB bank to provide financing in the amount of \$3,000,000 for CRA -Community Redevelopment Trust Fund projected three large land blocks, located at the City of Eustis Downtown purchase. The Five-Year financing balloon loan is at a fixed interest rate of 2.88%. Principal and interest payments of \$10,004 are paid monthly, commencing October 2020. The total principal and interest debt service payments in the FY 2022-23 will be \$120,051.

#### Legal Debt Limits

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

#### Capital Improvement Policy

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

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

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

#### Capital Asset Policy

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 initial, individual costs equal to or exceeding \$5,000 and estimated 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 possess estimated useful lives of more than one year. Purchased or constructed, 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 outlay 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 value of the assets constructed. Capital asset purchases are recorded as capital outlay expenditures in the fund level governmental funds in the year of acquisition. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

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

Expenditures for repairs and maintenance are expensed when incurred. Additions, major renewals, and replacements that increase the useful lives of the assets are capitalized.

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

**Table 20:**  
**Changes Between Proposed and Projected Budget FY 2022-23**

Fund No.	Fund Name	Estimated Beginning Fund Balance	Revenue Proposed	Revenue Projected	Change in Revenue	Change %
001	General	13,597,296	21,480,241	21,224,774	255,467	0.01
006	Library Contribution	34,699	2,569	3,418	(849)	(0.25)
010	Sales Tax Revenue	2,371,298	2,160,614	2,502,400	(341,786)	(0.14)
011	Law Enforcement Education	53,330	43,040	46,565	(3,525)	(0.08)
012	Police Forfeiture	21,403	22,505	22,249	256	0.01
013	Street Improvement	1,333,723	2,224,800	2,493,520	(268,720)	(0.11)
014	Community Redevelopment	2,396,548	1,046,020	858,745	187,275	0.22
020	Building Services	978,663	1,801,000	945,442	855,558	0.90
049	Stormwater Utility Revenue	568,306	861,437	862,730	(1,293)	(0.00)
040	Water & Sewer Revenue	5,808,304	13,102,320	17,416,469	(4,314,149)	(0.25)
041	Reclaimed Water Projects	169,854	150	160	(10)	(0.06)
042	Water & Sewer R&R	10,624,857	7,337,843	8,171,225	(833,382)	(0.10)
059	Fire Prevent. Capacity Exp. Trust	181,731	30,150	35,210	(5,060)	(0.14)
060	Greenwood Cemetery Trust	283,787	12,740	7,959	4,781	0.60
061	Police Pension	26,421,228	4,436,485	2,147,562	2,288,923	1.07
062	Fire Pension	14,412,011	2,848,000	1,299,842	1,548,158	1.19
063	Parks & Rec Capacity Exp. Trust	198,661	50,110	80,190	(30,080)	(0.38)
064	Law Enforce. Capacity Exp. Trust	363,485	19,200	35,430	(16,230)	(0.46)
065	Water Impact Trust	3,041,410	48,000	63,900	(15,900)	(0.25)
066	Sewer Impact Trust	1,589,851	653,377	480,338	173,039	0.36
068	Economic Development Trust	143,441	50,750	54,960	(4,210)	(0.08)
069	Library Capacity Exp. Trust	56,688	25,100	37,058	(11,958)	(0.32)
<b>TOTAL</b>		<b>84,650,574</b>	<b>58,256,451</b>	<b>58,790,146</b>	<b>(533,695)</b>	<b>-0.91%</b>



**Table 20:**  
**Changes Between Proposed and Projected Budget FY (Continued)**

Expenditures Proposed	Expenditures Projected	Change in Expenditures	Change %	Est. Ending Fund Balance Proposed	Est. Ending Fund Balance Projected	Change in Fund Balance	Change %
21,271,009	19,356,612	1,914,397	0.10	13,806,528	13,597,296	209,232	0.02
8,200	17,872	(9,672)	(0.54)	29,068	34,699	(5,631)	(0.16)
2,594,278	1,558,163	1,036,115	0.66	1,937,634	2,371,298	(433,664)	(0.18)
73,000	61,769	11,231	0.18	23,370	53,330	(29,960)	(0.56)
13,900	10,877	3,023	0.28	30,008	21,403	8,605	0.40
2,055,583	1,485,970	569,613	0.38	1,502,940	1,333,723	169,217	0.13
1,136,895	543,655	593,240	1.09	2,305,673	2,396,548	(90,875)	(0.04)
726,915	808,484	(81,569)	(0.10)	2,052,748	978,663	1,074,085	1.10
781,999	1,081,242	(299,243)	(0.28)	647,744	568,306	79,438	0.14
13,005,703	18,101,922	(5,096,219)	(0.28)	5,904,921	5,808,304	96,617	0.02
-	-	-	-	170,004	169,854	150	0.00
8,577,431	3,998,494	4,578,937	1.15	9,385,269	10,624,857	(1,239,588)	(0.12)
121,045	1,523	119,522	78.48	90,836	181,731	(90,895)	(0.50)
2,440	2,400	40	0.02	294,087	283,787	10,300	0.04
1,550,000	1,240,000	310,000	0.25	29,307,713	26,421,228	2,886,485	0.11
880,000	750,824	129,176	0.17	16,380,011	14,412,011	1,968,000	0.14
1,015	2,660	(1,645)	(0.62)	247,756	198,661	49,095	0.25
1,015	1,550	(535)	(0.35)	381,670	363,485	18,185	0.05
143,605	224,210	(80,605)	(0.36)	2,945,805	3,041,410	(95,605)	(0.03)
300,803	297,358	3,445	0.01	1,942,425	1,589,851	352,574	0.22
122,200	72,785	49,415	0.68	71,991	143,441	(71,450)	(0.50)
14,840	13,050	1,790	0.14	66,948	56,688	10,260	0.18
<b>53,381,876</b>	<b>49,631,420</b>	<b>3,750,456</b>	<b>7.56%</b>	<b>89,525,149</b>	<b>84,650,574</b>	<b>4,874,575</b>	<b>5.76%</b>

## Fund Balance Changes Between FY 2022-23 Projected and Proposed Budgets

Table 20 demonstrates the differences in fund balances between Projected and Proposed budgets major and nonmajor funds in aggregate. The changes are affecting fifteen of twenty two City's funds.

Personnel Services projected expenditures for all funds are increased by 4% COLA and Longevity Pay up to 2%. Fringe benefits and pensions are increased as well.

Library Contribution Fund: \$5,631 or 16.23% fund balance decrease .

Library book sales and late book return fines revenue have been moved to the General Fund. Memorial donations projected revenue is decreased by 38% from \$1,610 to \$1,000 a year. Total Library Contribution Fund projected expenditures decreased by \$9,672 or 54%

Sales Tax Revenue Capital Project Fund: \$433,664 or 18.29% fund balance decrease.

Projected Sales Tax local revenue has been decreased by State by \$341,386 or 14%

Various City capital projects expenditures have been increased by \$1,036,316 or 75%

Law Enforcement Education Fund: \$29,960 or 56.18% fund balance decrease.

In FY 2022 Police automation equipment projected revenue decreased by \$8,500 or 18%

Police department automation equipment expenditures total increased by \$11,242 or 21%.

Police Forfeiture Fund: \$8,605 or 40.20% fund balance increase.

The federal felony forfeiture revenue in FY 2022 has been very successful \$22,229, and it wasn't budgeted in FY 2022. The budgeted K-9 grant of \$6,813 has not been granted to the City in FY 2022.

The total expenditures are increased by \$3,023 or by 28%

Street Improvement Fund: \$169,217 or 12.69% fund balance increase.

Gas tax revenue estimation projected increased by \$22,670 or 13%. Other miscellaneous revenue is increased by \$9,600 or 24%, the increase is expected from the third party donations.

Total Street Improvement Fund projected expenditures increased by 23%

Building Services Fund: \$1,074,085 or 109.75% fund balance increase.

The building permits projected revenue increased by \$855,900 or 107%. Rapid population growth, city development and building construction allowed the City to bring more revenue to the Building Services.

Building Inspection expenditures decreased by \$81,569 or 11%.

Stormwater Utility Revenue Fund: \$79,438 or 13.98% fund balance increase.

Total Stormwater revenue decreased by \$1,293 or 0.15%

Total Stormwater expenditures decreased by \$299,243 or 28%

Water & Sewer Renew & Replace Fund: \$1,239,588 or 11.67% fund balance decrease.

The total revenue has decreased by \$833,382 or 10%, due to reduction of transfers from Water & Sewer fund, in comparison with the previous year. Total wastewater FY 2023 projects expenses are increased by \$4,578,937 or 115%.

Fire Prevention Capital Trust Fund: \$90,895 or 50.02% fund balance decrease.

Two major capital CIP projects Gear Room and Fireboat Carport, totaling \$120,000, have been moved from the Sales Tax Capital Projects fund to Fire Prevention fund.

Police Pension Trust Fund: \$2,886,485 or 10.92% fund balance increase.

Budgeted investment sales increased by \$2,826,416, the increase is based on FY 2021-22 investments stocks sales. Police officers' contributions to the pension fund increased almost by \$22,533 or 16%.

Budgeted pension benefits decreased by \$150,000 or 14%.

Fire Pension Trust Fund: \$1,968,000 or 13.66% fund balance increase.

Budgeted investment sales increased by \$1,415,716, the increase is based on FY 2022 investments stocks sales. Budgeted investment interest is increased by \$240,000 or 120%, calculations are based on FY 2021 actual interest received.

Parks & Recreation Capacity Expansion Trust Fund: \$49,095 or 24.71% fund balance increase.

Transfers to the General Fund are decreased by \$1,645 or 78%. In FY 2022, the department was able to transfer more than it was budgeted. The moderate budgeted amount for FY 2023 is at the same level as it was last fiscal year.

Sewer Impact Trust Fund: \$352,574 or 22.18% fund balance increase.

Sewer impact fees have been increased by \$169,400 or 91%, due to the new City construction.

The total revenue is increased by \$173,039 or 36%

Economic Development Trust Fund: \$71,450 or 49.81% fund balance decrease.

The total program income revenue is decreased by \$4,000 or 10%

Professional services and economic expenditures are increased by \$9,025 or 129%; FY 2022 expenditures were significantly lower than budgeted. FY 2023 expenditures were budgeted at the last fiscal year's level. Economic development incentives expenditures increased by \$26,500 or 41%.

Library Capacity Expansion Trust Fund: \$10,260 or 18.10% fund balance increase.

Library projected impact fee revenue in FY 2022 is significantly higher than it was budgeted: by \$27,000 or 73%. Total library expenditures increased by \$1,790 or 14%.

Figure 15:

**Proposed Budget Estimated Revenue by Fund FY 2022-23 - \$58,256,451**

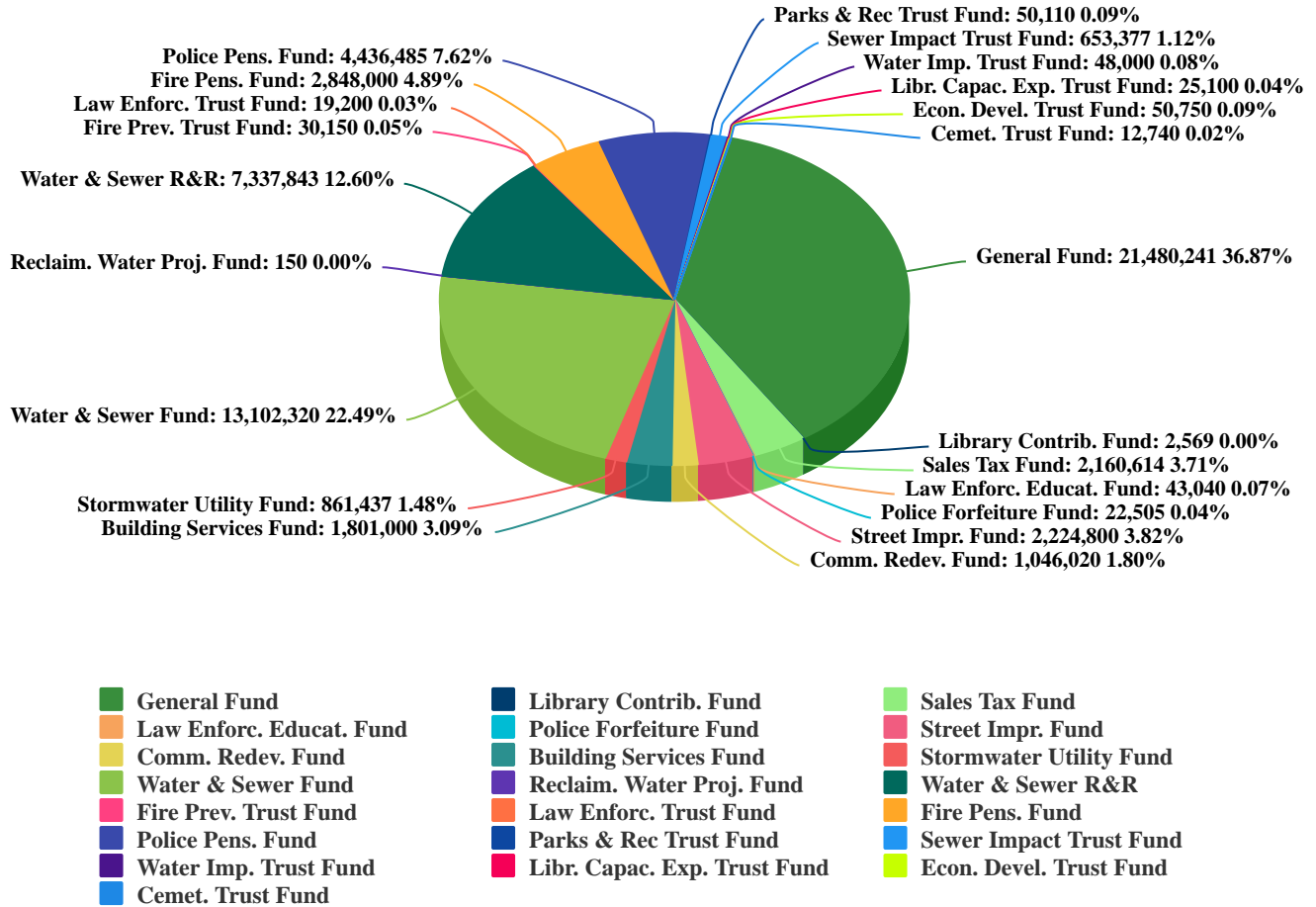


Figure 16:

**Proposed Budget Estimated Expenditures by Fund FY 2022-23 - \$53,381,876**

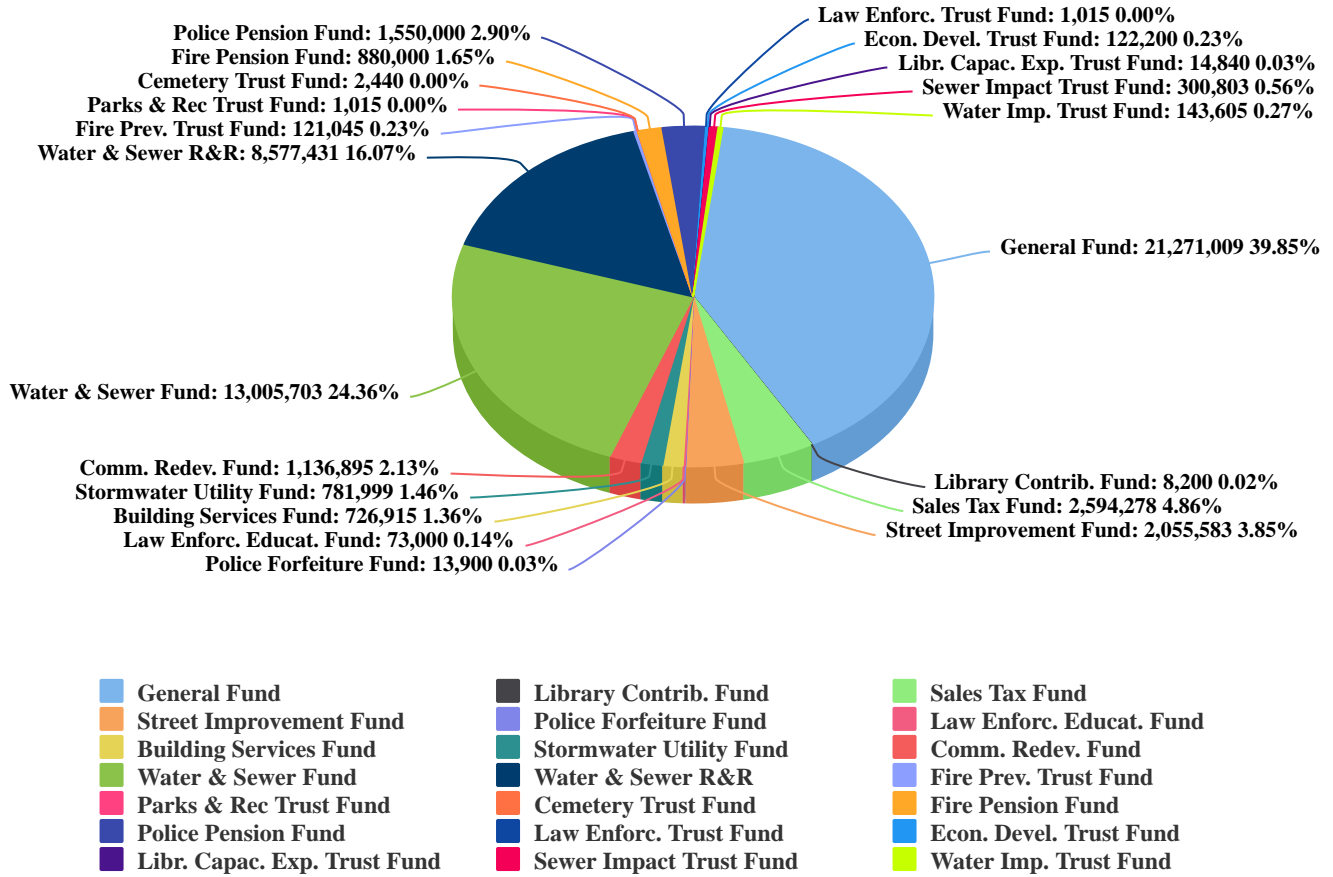
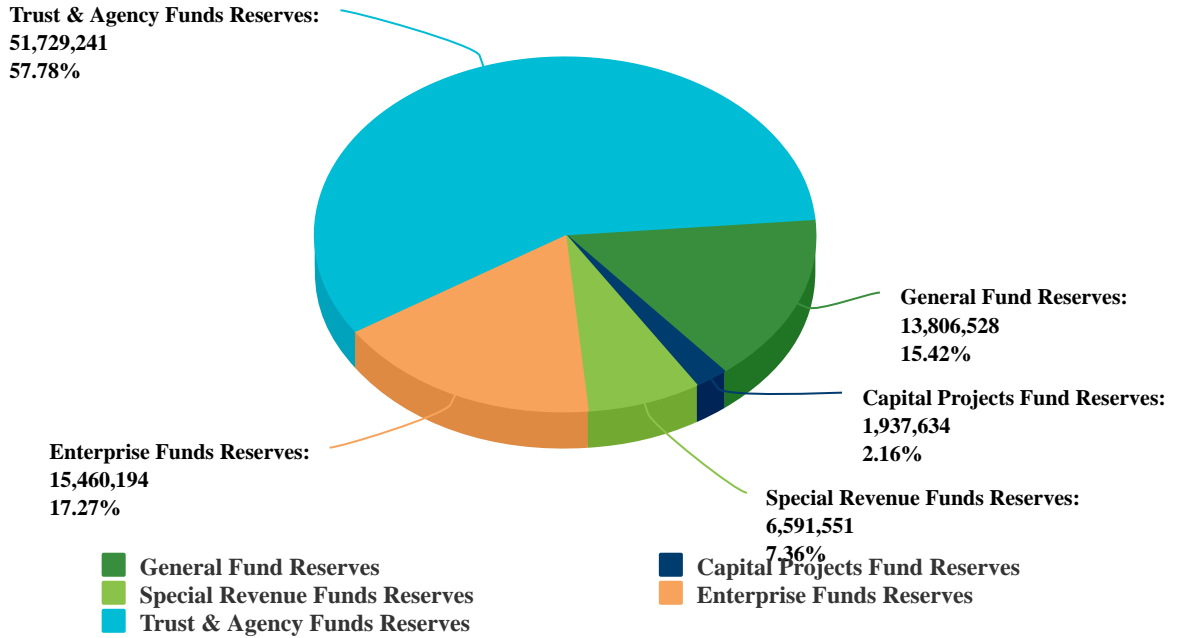


Figure 17:

**Proposed Budget Reserves by Fund FY 2022-23 - \$89,525,149**



**Table 21:**

**Budget Summary**  
**Fiscal Year 2022-23**

**Operating budget expenditures of the City of Eustis are 13.11% More than last year's total operating expenditures.**

	General Fund	Capital Projects Fund	Special Revenue Funds	Enterprise Funds	Trust & Agency Funds	Total
<b>Millage Per</b>	<b>\$1,000</b>					
<b>General Fund</b>	<b>7.581</b>					
<b>BEGINNING FUND BALANCES</b>	\$ 13,597,296	\$ 2,371,298	\$ 5,386,672	\$ 16,603,015	\$ 46,692,292	\$ 84,650,574
<b>ESTIMATED REVENUES:</b>	<b>Millage Per</b>					
	<b>\$1,000</b>					
Taxes:						
Ad Valorem Taxes	7.581	10,213,339	-	-	-	10,213,339
Utility Taxes		3,117,776	-	-	-	3,117,776
Franchise Fees		1,938,000	-	-	-	1,938,000
Licenses and Permits		74,800	-	-	-	74,800
Intergovernmental Revenue		2,379,116	2,158,614	1,387,820	5,334,843	11,260,393
Charges for Services		740,875	-	2,659,770	12,897,500	16,822,145
Fines and Forfeitures		53,600	-	65,500	179,000	298,100
Miscellaneous Revenues		651,549	2,000	219,081	28,970	8,551,512
Other Financing Sources		2,311,186	-	1,669,200	2,000,000	5,980,386
<b>Total Revenues and Other Financing Sources</b>	<b>21,480,241</b>	<b>2,160,614</b>	<b>6,001,371</b>	<b>20,440,313</b>	<b>8,173,912</b>	<b>58,256,451</b>
<b>Total Estimated Revenues and Balances</b>	<b>35,077,537</b>	<b>4,531,912</b>	<b>11,388,043</b>	<b>37,043,328</b>	<b>54,866,204</b>	<b>142,907,025</b>
<b>EXPENDITURES/EXPENSES:</b>						
General Governmental Services	4,072,876	100,000	238,747	-	840	4,412,463
Public Safety	10,646,815	605,830	813,815	-	2,551,130	14,617,590
Physical Environment	1,341,472	485,120	2,837,582	13,173,005	140,000	17,977,179
Transportation	-	1,051,000	50,000	-	-	1,101,000
Economic Environment	-	-	-	-	122,200	122,200
Culture and Recreation	2,353,176	185,000	8,200	-	15,130	2,561,506
Debt Service	-	167,328	848,148	849,931	296,477	2,161,884
Other Financing Sources/Uses	2,856,670	-	-	7,560,198	11,186	10,428,054
<b>Total Expenditures/Expenses</b>	<b>21,271,009</b>	<b>2,594,278</b>	<b>4,796,492</b>	<b>21,583,134</b>	<b>3,136,963</b>	<b>53,381,876</b>
Reserves/Fund Balances	13,806,528	1,937,634	6,591,551	15,460,194	51,729,241	89,525,149
<b>Total Appropriated Expenditures and Reserves</b>	<b>35,077,537</b>	<b>4,531,912</b>	<b>11,388,043</b>	<b>37,043,328</b>	<b>54,866,204</b>	<b>142,907,025</b>

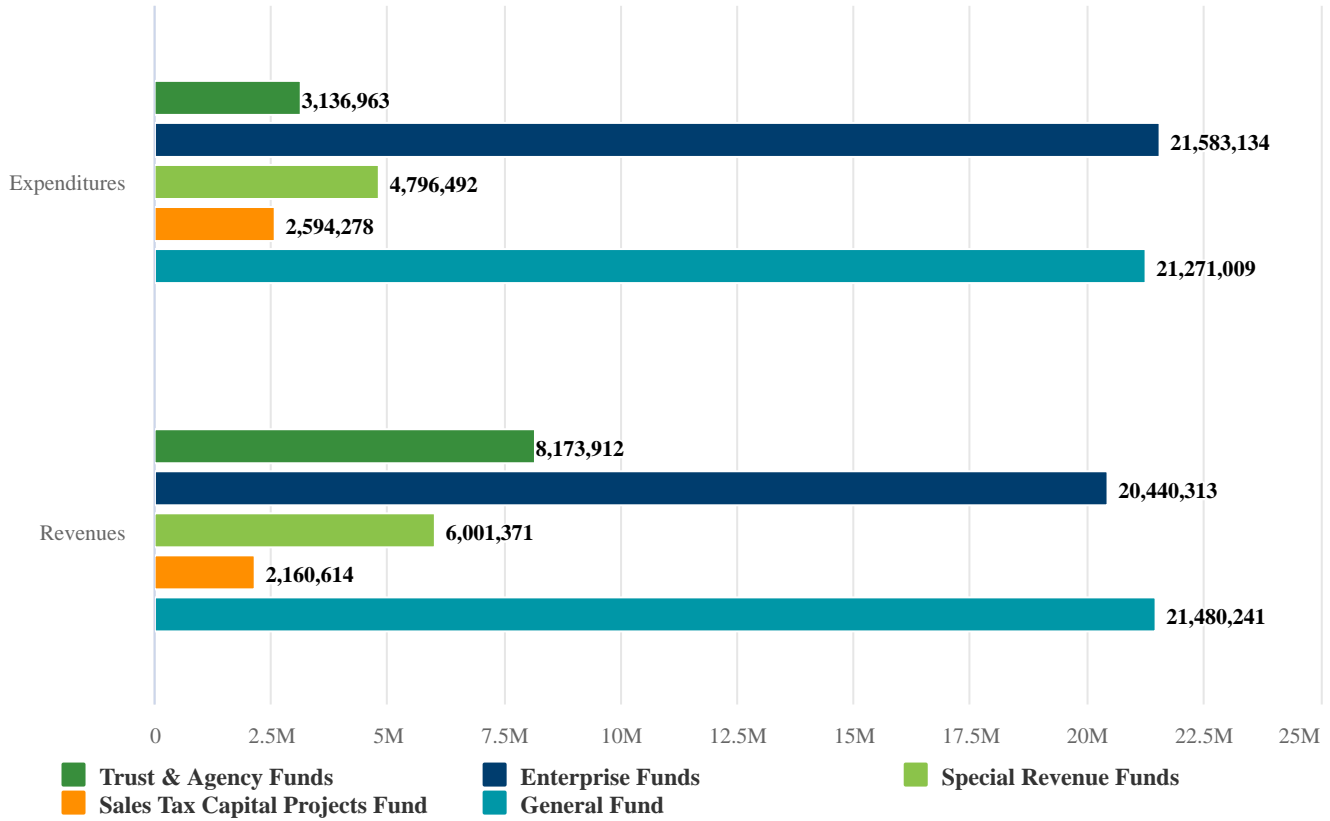
**THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE CITY CLERK'S OFFICE AT EUSTIS CITY HALL AT 10 N. GROVE ST., EUSTIS, FL, AS A PUBLIC RECORD.**

**Figure 18:**

**Proposed Budget Funds FY 2022-23: Revenues vs. Expenditures**

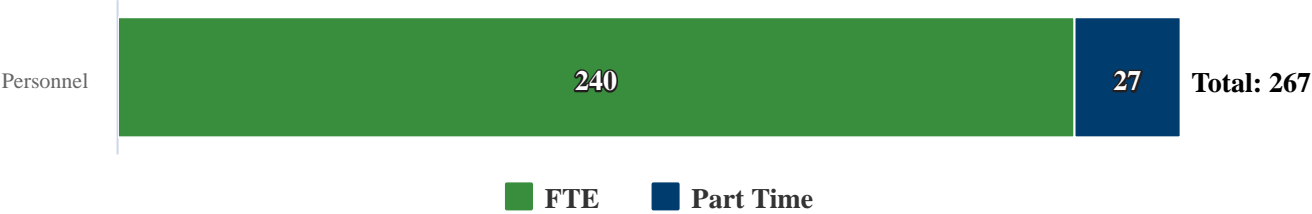
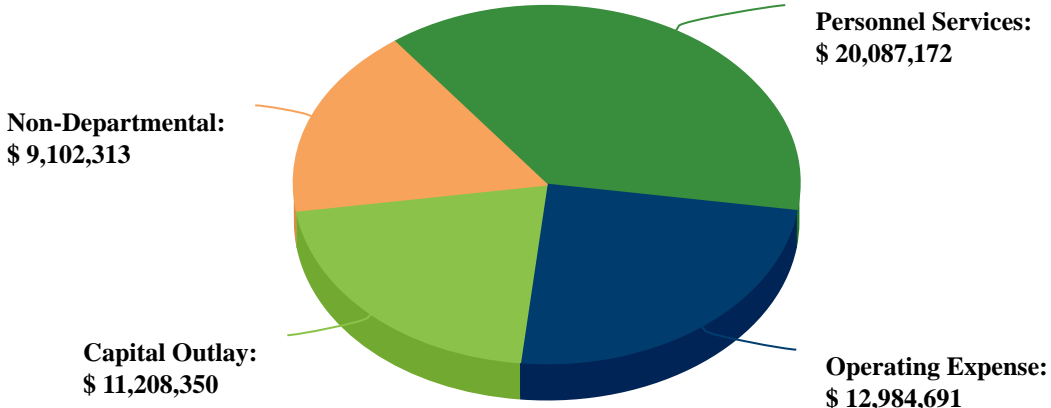
**Total Revenues - \$58,256,451**

**Total Expenditures - \$53,381,876**





**Figure 19:**  
**Proposed Budget Funds FY 2022-23: Expenditures by Spending Component**  
**Total Expenditures - \$53,381,876**



**Figure 20:**

**Proposed Budget Special Revenue Funds FY 2022-23: Revenues vs. Expenditures**  
**Total Revenues - \$6,001,371**  
**Total Expenditures - \$4,796,492**

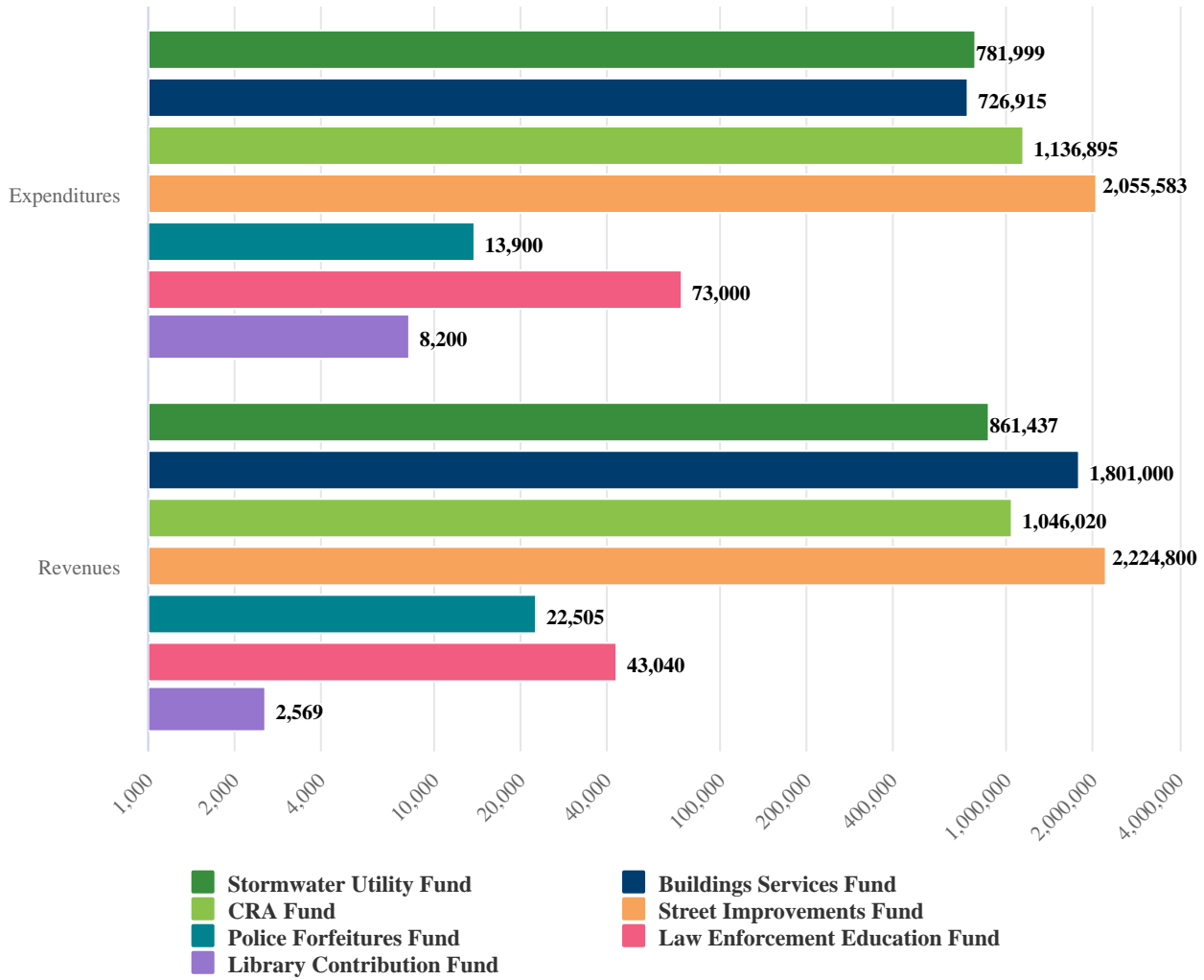


Figure 21:

**Proposed Budget Enterprise Funds FY 2022-23: Revenue vs. Expenditures**  
**Total Revenues - \$20,440,313**  
**Total Expenditures - \$21,583,134**

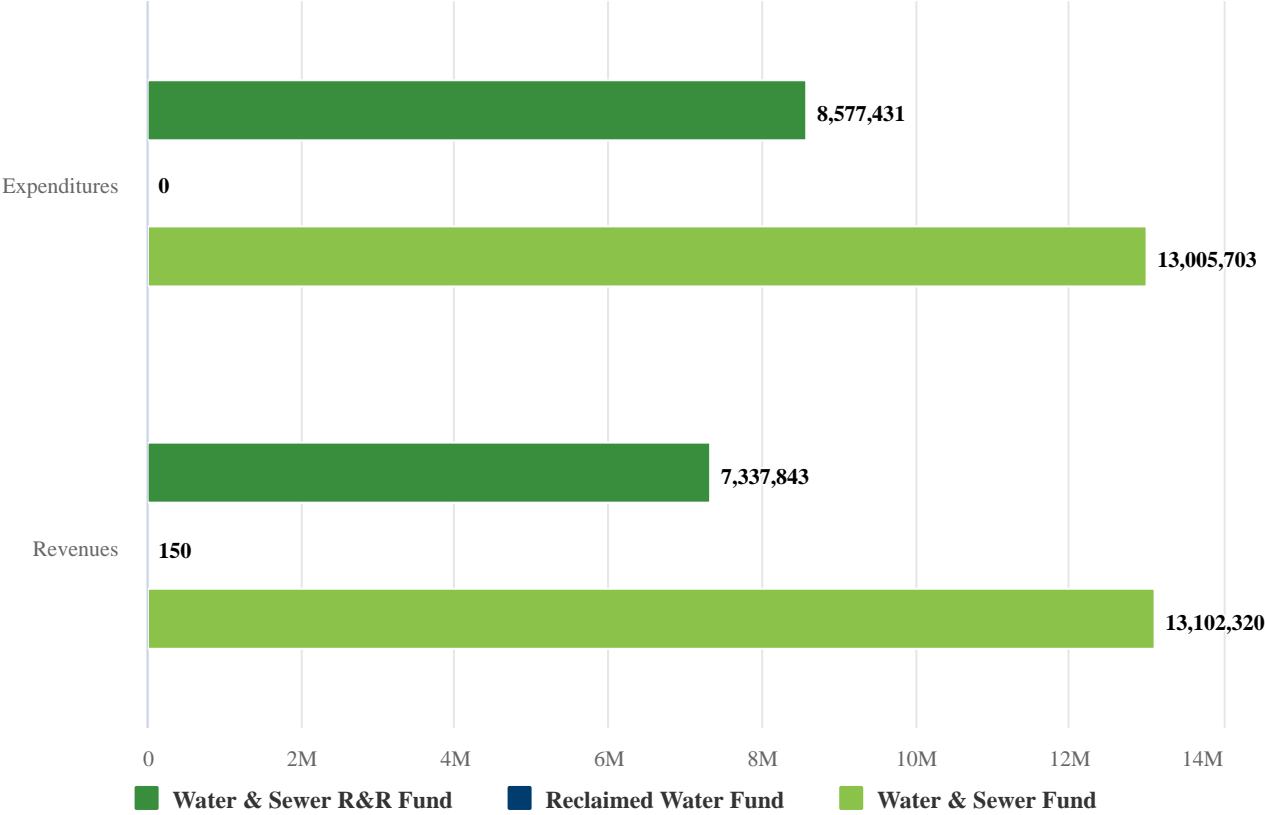
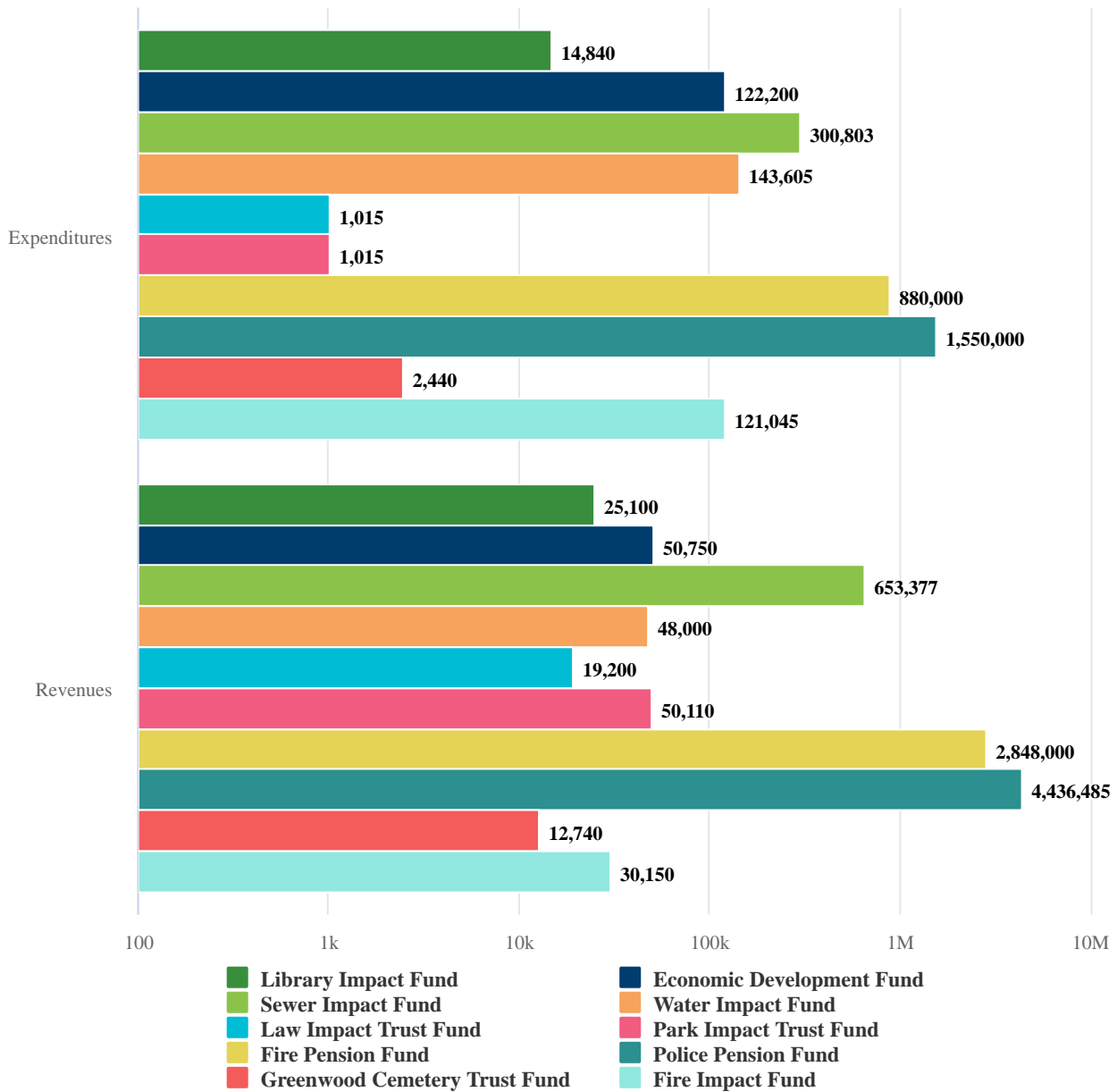


Figure 22:

**Proposed Budget Trust & Agency Funds FY 2022-23: Revenue vs. Expenditures**  
**Total Revenues - \$8,173,912**  
**Total Expenditures - \$3,136,963**



## City Funds and Affiliated Departments

### Fiscal Year 2022-23

#### **GENERAL FUND - 001**

##### **Administration:**

City Commission – 511

City Manager – 512

Finance – 513

City Attorney – 514

Human Resources – 516

Development Services – 515

Police – 521

Fire – 522

Public Works (Fleet/Facilities) – 541|517

Library – 571

Parks & Recreation – 572

Non-Departmental – 581

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

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

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

Library – 571

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

Police – 521

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

Police – 521

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

Public Works (Transportation) – 541

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

City Manager – 512

Capital Projects – Various Departments – 512|517|541

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

Development Services – 515

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

Public Works (Stormwater) – 538

## City Funds and Affiliated Departments (Continued)

Capital Projects/Equipment – Stormwater 538

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

Public Utilities – 536

Water – 533

Wastewater – 535

Non-Departmental – 536

### RECLAIMED WATER PROJECT FUND – 041 – Enterprise

Capital Projects – Reclaimed Water - 533|535

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

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

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

Capital Projects/Equipment – Fire – 522

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

Public Works – 517

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

Police & Finance – 513|521

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

Fire & Finance – 513|522

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

Capital Projects/Equipment – Parks & Recreation – 572

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

Capital Projects/Equipment – Police – 521

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

Capital Projects/Equipment – Water – 533

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

Capital Projects/Equipment – Wastewater – 535

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

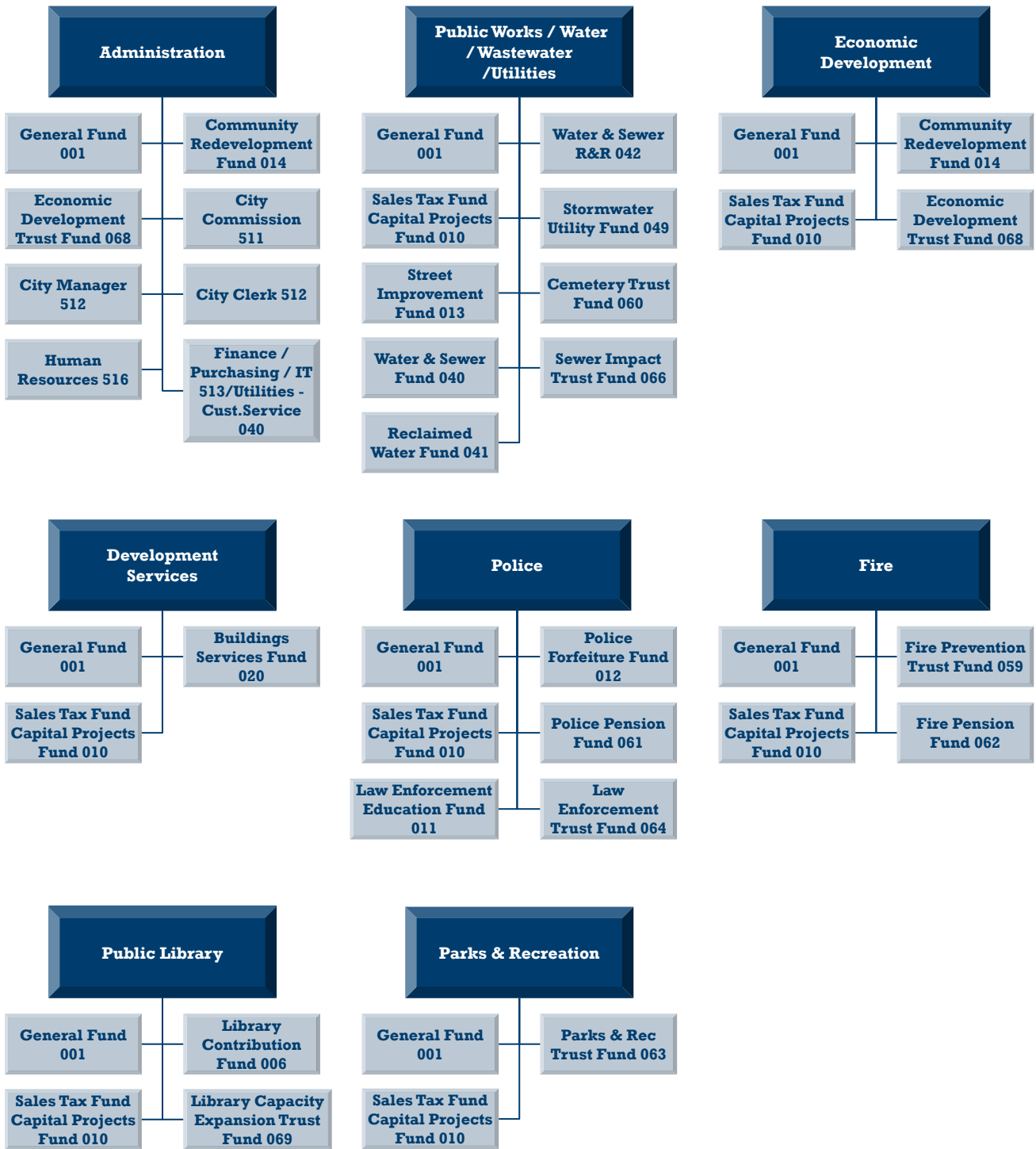
City Manager – 512

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

Library – 572

Figure 23:

# City Department - Fund Relationship



## Department Units Descriptions, Goals, and Objectives

### Administration:

**City Commission** - A City Commission is a form of municipal government in which individual officials are elected to represent the citizens of the community. The governing board is called a commission and 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 services are related to the City Strategic Plan Goal #3, to provide quality, cost-effective public services.

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

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

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

**Finance / Information Technologies Department** - develops and implements financial and accounting policies and procedures. The department also provides a sound accounting system for protecting the City's assets by recording and reporting financial 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 Capital Improvement Plan operating and capital budget and Annual City Budget. The services are related to the City Strategic Plan Goal #3, to provide quality, cost-effective public services: Annual Financial Report, Annual Budgeting Requirements, Millage Rate Information, Investment Requirements, Accounts Payable Information, Accounts Receivable - Other Than Utility, Payroll Information, Utility Tax, Franchise Fee, Cemetery Information, Debt Service Requirements,



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

Compliance with State & Federal laws, monitoring and recording accounting activities. The Information Technologies division is included in the Finance Services department structure and oversees the installation and maintenance of computer network systems within the City. Department is providing internal services to all City departments. The services are related to the City Strategic Plan Goal #3, to provide quality, cost-effective public services.

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

**Development Services Department** - provides centralized development related services for the City of Eustis. The department is involved in a variety of land use-oriented special projects which benefit the community. These include economic development, building services, new construction, City improvements, annexations, housing policies, historic preservation and many other items. The services are related to the City Strategic Plan Goal #2, to expand the local economy. The department is a team of dedicated professionals, who work to provide you with the absolute best customer service in planning, building, and code enforcement. In FY 2022 the Code Enforcement function was moved to the Police Department for effective functionality.

**Police Department** - is responsible for the enforcement of State criminal and traffic laws and City ordinances. The Department also carries out criminal, fraud, narcotics, and crime scene investigations and addresses areas of community concern. Additionally, the Department provides 24-hour communications services to receive and dispatch both emergency (911) and non-emergency calls for service from the public as well as other law enforcement agencies. The Department provides certified school crossing guards for the safety of children en route to school. The Department maintains all reporting requirements using local and State agency databases and ensures transfer of reports to the State Attorney's Office and the Courts. The Department mission includes the pursuit of excellence in providing professional, courteous, fair and equitable law enforcement services; to ensure crime prevention; and to protect the rights of citizens and visitors to the City of Eustis. The Department's goal is to increase visibility, positive interaction, and communication within the Community. This goal provides support to the City's Strategic Plan Goal #3 which is to provide quality, cost effective public services, and will ultimately increase safety and compliance with the law in the City and reduce costs associated with criminal activity. In FY 2022 the Code Enforcement division was moved from the Development Services Department to the Police Department for effective functionality.

**Fire Department** - exists to protect the lives and property of residents and visitors in the City of Eustis. The Department provides 24-hour availability in responding to calls for service for fire suppression relating to structures, vehicles, and wild land (brush) fires. In addition, the Department

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

provides 24-hour response to all emergency and non-emergency medical calls for service within the City, including all traffic crashes with injury. The Fire Department is also responsible for reviewing building site and fire suppression plans in accordance with State Law and City Ordinance and conducting annual fire inspections of businesses within the City. Fire department also is responsible for Emergency Services and closely working with Florida State Emergency Management Department (FDEM). Fire Department provides expertise, programs and services to help all City departments prepare for, respond to, recover from and mitigate against natural disasters and other emergencies affecting the agency and Florida's intermodal transportation systems. In support of the City's Strategic Plan Goal #1 to be a beautiful, livable City, and in support of Goal #3, to provide quality, cost-effective public services, the Fire Department will continue to benefit the residents of Eustis by providing quality service for personal safety and property protection while at the same time saving money on property insurance costs.

**Public Works Department** - is responsible for the maintenance and functioning of the City's infrastructure and assets for the safety and quality of life of residents and visitors. On the General Fund side, the Department handles the maintenance of City facilities and custodial vehicles, upkeep of parks and open spaces, and administration of the cemetery. On the Streets side, the Department manages public land, easements, street lighting and control, street maintenance, construction, tree management and landscaping. On the Stormwater side, the Department handles maintenance of all City storm and drainage infrastructure including inlets, swales, ponds and pipes. And on the Utility side, the Department handles administration, drafting, engineering, and project management in support of Water & Sewer enterprises. In support of the City's Strategic Plan Goal #1, to be a beautiful, livable city with a vibrant lakefront identity, and in support of Goal #3, to provide quality, cost-effective public services, the Public Works Department will continue to strive towards high quality and best practices with regards to the continuing repair, implementation, and maintenance of infrastructure and assets within the City. In FY 2022 the Environmental Control function has been identified as an individual division within the Public Works Department.

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

**Eustis Memorial Library** - makes available to the community the opportunity to experience a high quality of public library services. The Library provides access to information resources, staff facilities and services that respond to the pursuit of knowledge, education, lifelong learning, cultural enrichment and recreational reading and listening. The library is providing services to the

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

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

**Table 22:**

**Municipal Ad Valorem Tax Profile  
All Lake County Municipalities  
Ranking by Millage Rate - 2022-23 (Proposed)**

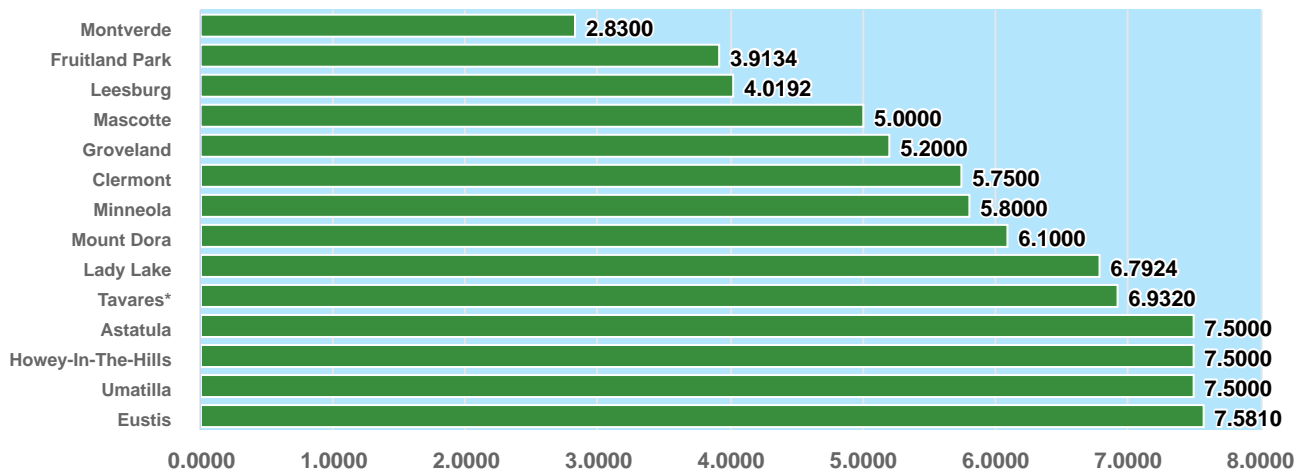
Municipality	Adopted 2021-22	Proposed 2022-23	Change Over Adopted Rate %	2021-22 Ranking
Montverde	2.8300	2.8300	0.00%	1
Fruitland Park	3.3194	3.9134	0.00%	2
Leesburg	4.0192	4.0192	0.00%	3
Mascotte	5.7500	5.0000	-13.04%	4
Groveland	5.2000	5.2000	0.00%	5
Clermont	4.2061	5.7500	36.71%	6
Minneola	5.9000	5.8000	-1.69%	7
Mount Dora	5.9603	6.1000	2.34%	8
Lady Lake	6.7924	6.7924	0.00%	9
Tavares*	6.9970	6.9320	-0.93%	10
Astatula	7.5000	7.5000	0.00%	11
Howey-In-The-Hills	7.5000	7.5000	0.00%	12
Umatilla	7.1089	7.5000	5.50%	13
Eustis	7.5810	7.5810	0.00%	14
<b>AVERAGE</b>	<b>5.7617</b>	<b>5.8870</b>	<b>2.06%</b>	

\* Includes Debt Service Millage

Source: Lake County Property Appraiser's Office - August, 2022

**Figure 24:**

**Lake County Municipalities Proposed Millage Rate**



For the City property tax revenue is the largest tax source. Property tax is calculated based on two components: the assessed value of the property, which is determined by the local assessor as a percentage of the home’s market value, and the tax rate, usually expressed as what’s known as a millage rate, which is the amount a homeowner pays per \$1,000 of the property’s assessed value. For example, an amount of \$10 for every \$1,000 of assessed value is expressed as 10 mills.

Rate limits are typically capping on how high the millage can go within a jurisdiction. Assessment limits restrain the growth of the property value of individual homes (commonly measured as year-over-year increases). Levy limits restrict the amount or growth of total collections from a locality’s property tax.

For our City that develops the budget around how much property tax revenue the City will bring in each year, levy limits are in effect spending limits. Assessment and levy limits may be a fixed percentage or tied to an economic indicator such as inflation or growth in new construction.

The source of the graphic presentation: Lake County Property Appraiser’s Office data - August, 2022

**Figure 25:**

**City of Eustis 10 Years Property Taxable Value Change**

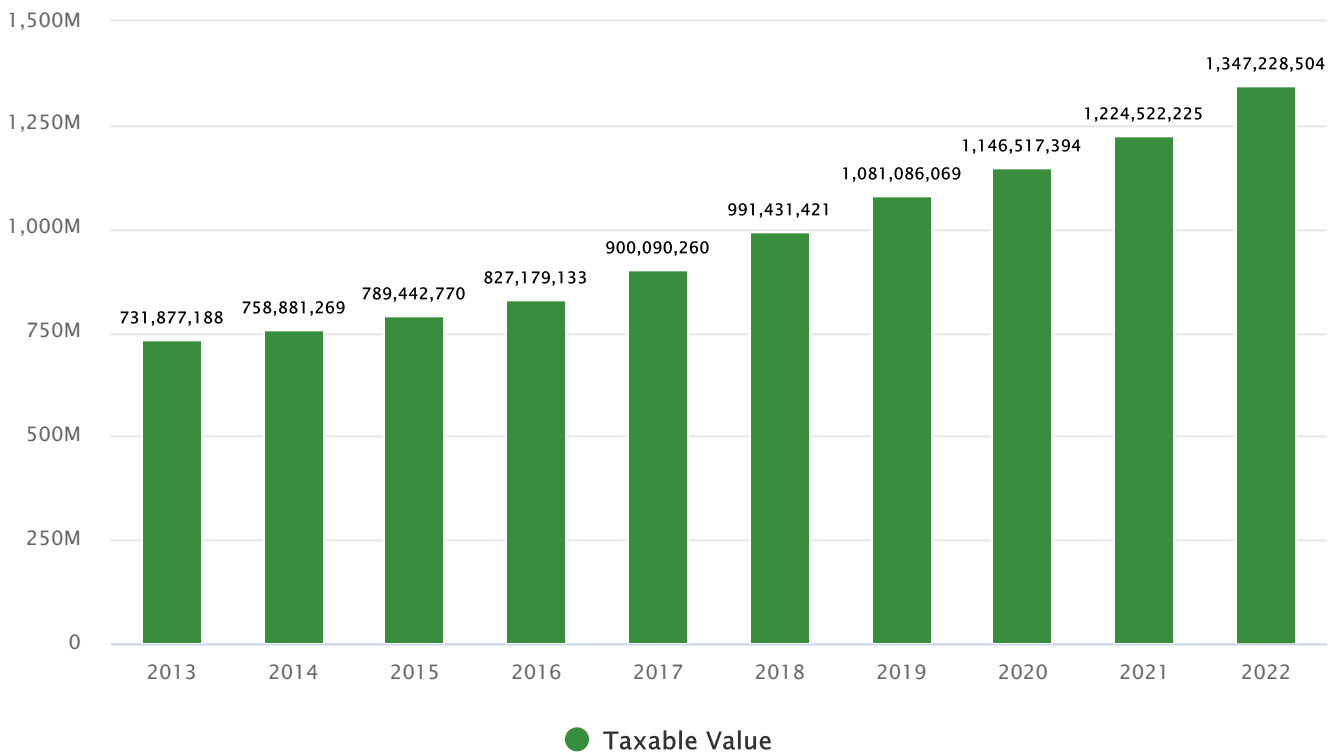


Figure 26:

**Adjacent Cities FY 2021 General Fund Revenues**

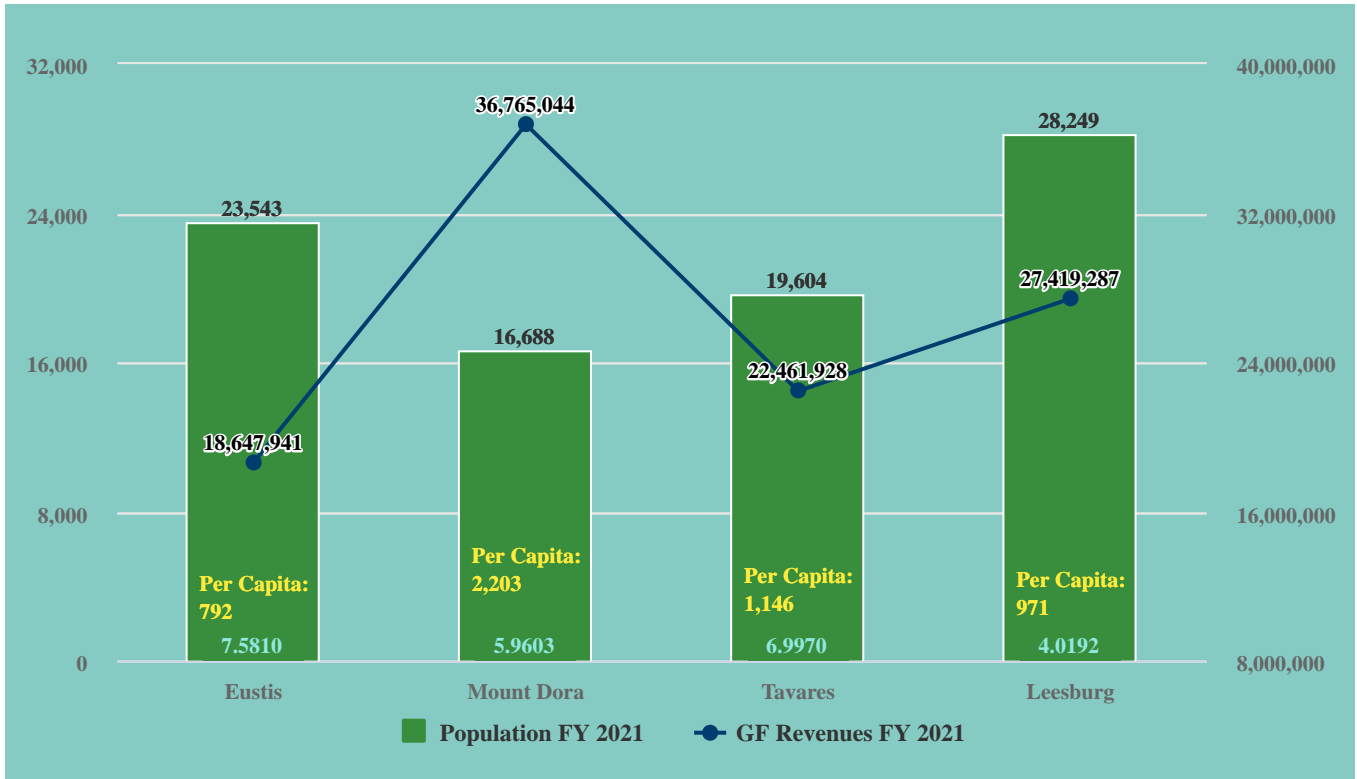
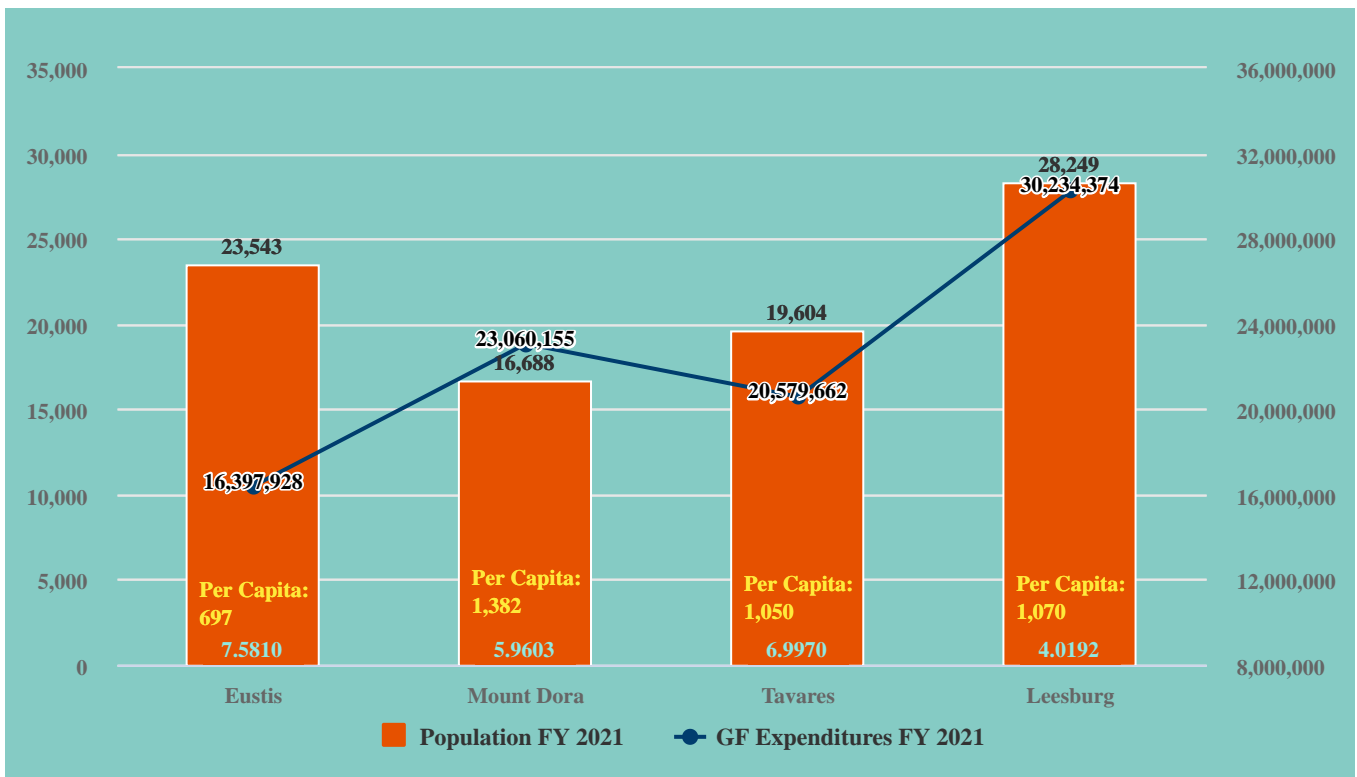


Figure 27:

**Adjacent Cities FY 2021 General Fund Expenses**



**Table 23:**

**Adjacent Cities Municipal Report FY 2020-21**

Municipality	Government Spending Per Resident	Government Debt Per Resident						Avg. Salary of Regular or Permanent Employees	% of Budget Spent on Salaries & Benefits
	Local Fiscal Years 2021-22	September 30, 2021	Municipal Population Estimates	Population Growth Rate %	Median Household Income in the Past 12 months	Employment Rate %	Unemployment Rate %		
	2021-22 Budget	as of 09/30/21	as of 04/01/21	as of 09/30/21	as of 09/30/21	as of 09/30/21	as of 09/30/21		
Astatula	843	67	2,266	0.42	55,000	54.5	10.9	50,613	27%
Montverde	928	-	1,917	1.15	88,333	60.6	6.3	53,054	31%
Lady Lake	1,654	-	16,378	1.28	42,483	33.8	5.2	54,614	56%
Mascotte	1,661	47	7,321	2.28	43,544	62.2	3.4	68,908	28%
Fruitland Park	1,043	275	10,206	5.11	60,319	40.1	8.0	52,972	55%
Howey-In-The-Hills	2,101	897	1,837	3.29	64,875	52.7	3.9	41,159	36%
Eustis	1,523	72	23,543	1.96	46,755	58.2	5.2	50,086	45%
Minneola	2,191	677	15,038	3.21	61,549	62.5	5.1	67,478	41%
Clermont	2,170	954	45,877	3.32	64,736	54.8	4.6	56,280	54%
Tavares	3,278	3,110	19,604	2.66	45,319	39.5	6.5	60,039	47%
Umatilla	3,568	311	3,814	0.62	50,517	38.7	8.2	43,703	48%
Groveland	3,281	898	20,510	5.29	62,384	53.0	6.8	59,748	33%
Leesburg	5,205	4,375	28,249	2.55	37,092	45.9	8.9	56,191	30%
Mount Dora	6,024	3,108	16,688	2.43	48,690	49.0	6.6	62,040	39%

**FY 2021-22 Total Government Spending - Final Adopted Budget**

Municipality	General Government		Physical		Economic	Human	Culture &	Other Uses &	TOTAL
	Services	Public Safety	Environment	Transportation	Environment	Services	Recreation	Non- Operating	
Astatula	561,657	781,053	173,280	77,430	-	-	46,860	133,750	1,774,030
Montverde	835,548	236,390	-	262,518	-	7,000	229,059	-	1,570,515
Lady Lake	3,583,521	5,785,692	14,378,283	203,124	-	408,207	2,176,756	-	26,535,583
Mascotte	815,600	2,880,800	6,497,400	788,100	928,500	-	252,900	-	12,163,300
Fruitland Park	1,806,079	3,890,242	1,051,970	721,738	-	-	1,581,041	80,000	9,131,070
Howey-in-the-Hills	731,062	1,035,088	1,348,245	209,847	-	-	205,827	-	3,530,069
Eustis	5,315,589	12,695,317	11,652,801	3,170,449	259,200	-	2,552,847	9,059,050	44,705,253
Minneola	4,060,000	10,888,635	10,981,559	608,084	4,551,519	239,224	1,621,249	-	32,950,270
Clermont	14,792,724	26,688,637	44,042,008	3,863,282	3,696,201	-	3,876,755	6,210,581	103,170,188
Tavares	5,707,925	11,512,315	31,936,299	963,399	543,386	-	13,578,663	9,403,621	73,645,608
Umatilla	1,260,428	1,491,709	7,539,280	1,028,510	607,350	-	379,165	710,810	13,017,252
Groveland	8,761,494	12,623,627	25,800,708	11,227,280	1,867,636	-	13,209,348	16,561,528	90,051,621
Leesburg	21,869,915	18,128,633	94,649,511	5,656,511	1,091,956	6,600	5,564,846	25,206,642	172,174,614
Mount Dora	26,057,101	25,102,760	38,852,672	1,739,883	358,347	-	8,410,616	58,381,403	158,902,782

Municipality	Cost to Pay Off Debt Obligations (borrowing)			
	General Obligations Debt	Enterprise Fund Debt	Special Revenue Debt	TOTAL
	as of 09/30/21	as of 09/30/21	as of 09/30/21	as of 09/30/21
Astatula	-	130,000	-	130,000
Montverde	-	-	-	-
Lady Lake	-	-	-	-
Mascotte	57,573	288,522	-	346,095
Fruitland Park	-	919,773	1,462,998	2,382,771
Howey-in-the-Hills	-	1,507,618	-	1,507,618
Eustis	-	919,600	756,879	1,676,479
Minneola	-	10,180,283	-	10,180,283
Clermont	-	15,031,561	27,597,308	42,628,869
Tavares	9,077,000	42,902,668	8,971,000	60,950,668
Umatilla	-	737,312	440,022	1,177,334
Groveland	-	9,825,537	830,585	18,131,342
Leesburg	14,577,400	97,454,971	11,502,000	123,534,371
Mount Dora	-	24,271,742	27,600,984	51,872,726

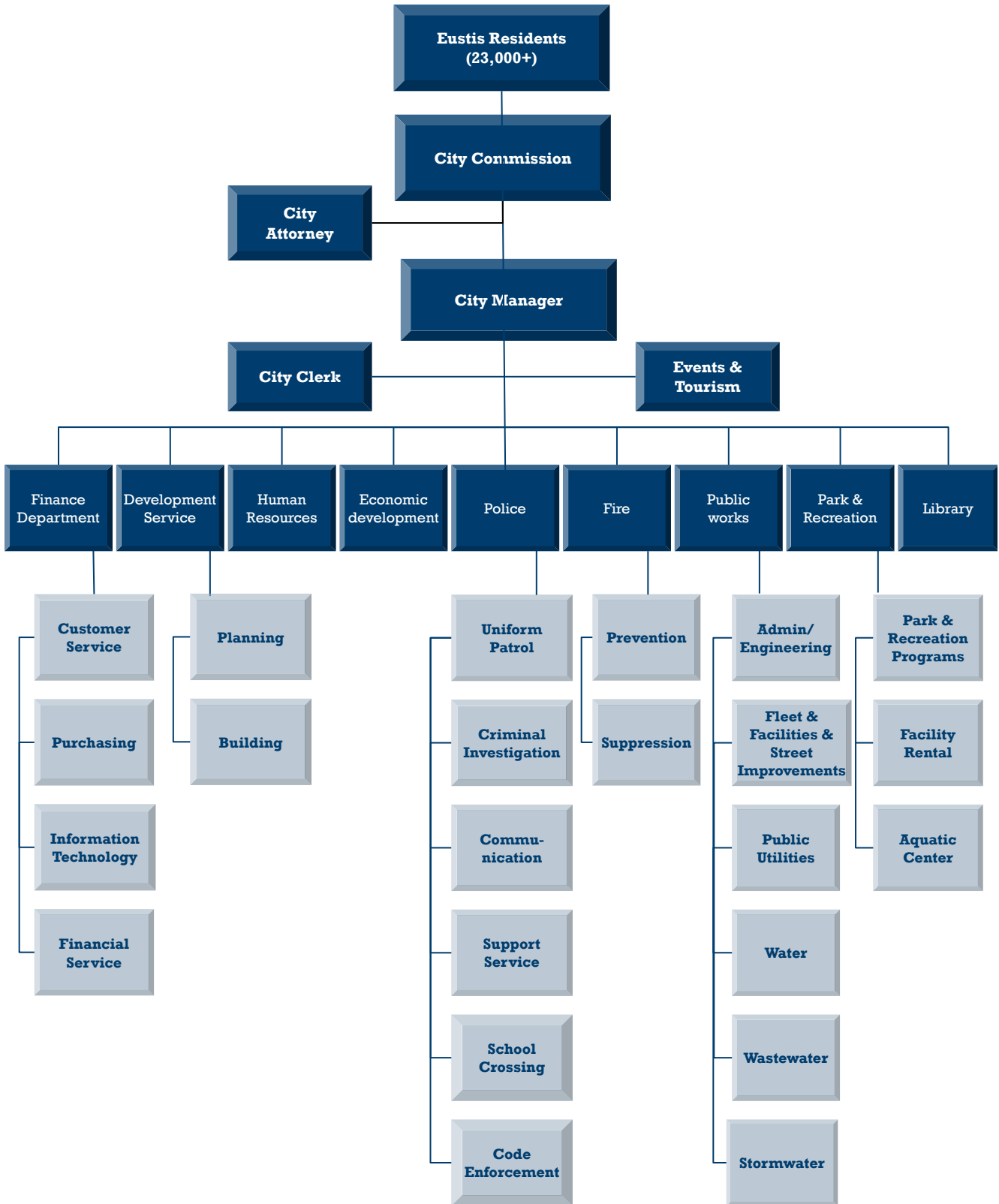
Source:

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



Figure 28:

# Organizational Chart

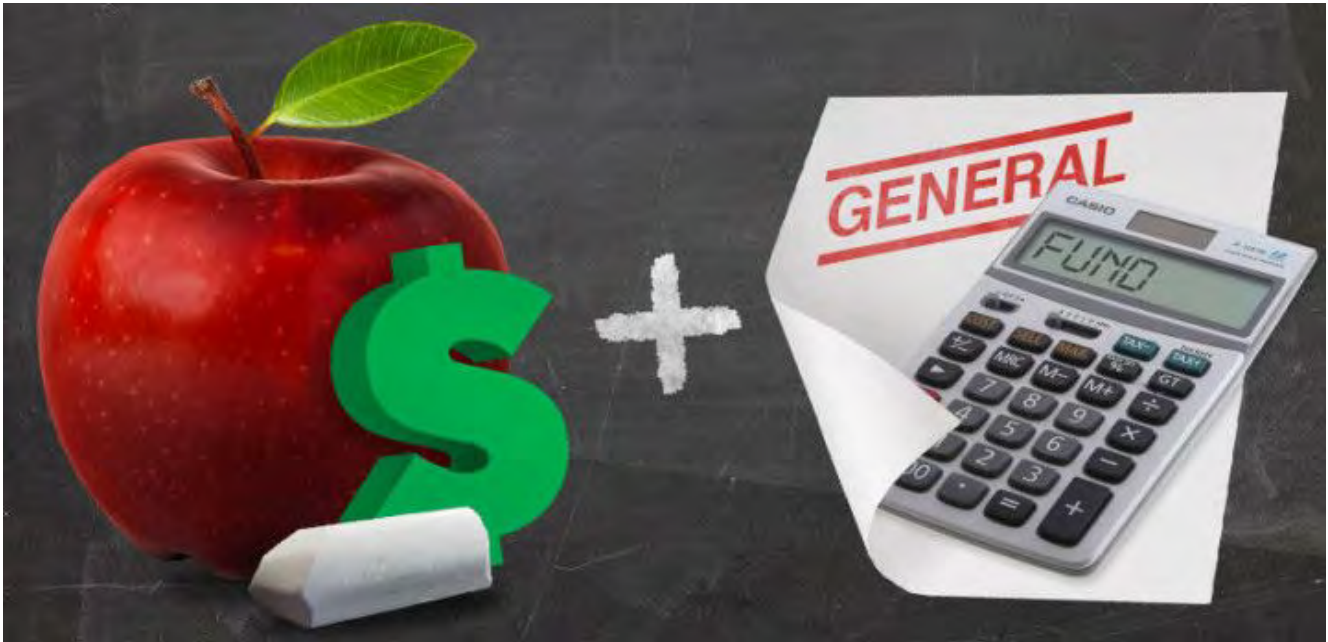


**Table 24:**

**Authorized Personnel Comparison**

Department	2018-19		2019-20		2020-21		2021-22		2022-23	
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time
<b>General Fund</b>										
City Commission	-	5	-	5	-	5	-	5	-	5
City Manager & City Clerk	5	-	6	-	6	-	8	2	8	2
Finance & Purchasing	11	-	11	-	11	-	12	-	12	-
Development Services	7	-	6	-	5	-	4	-	4	-
Human Resources	3	-	3	-	3	-	3	-	3	1
Police	54	1	55	1	55	3	55	3	62	5
Fire	26	-	26	-	26	-	32	-	32	-
Public Works	12	-	12	-	12	-	12	-	13	-
Library	11	2	11	2	11	3	11	2	11	2
Parks & Recreation	11	3	11	3	12	3	14	5	11	12
<b>Total General Fund</b>	140	11	141	11	141	14	151	17	156	27
<b>Building Services Fund</b>										
Development Services	-	-	2	-	2	-	2	-	-	-
Development Services	-	-	-	-	-	-	-	-	3	-
<b>Total Building Services Fund</b>	-	-	2	-	2	-	2	-	3	-
<b>Street Improvement Fund</b>										
Administration	2	-	2	-	2	-	2	-	2	-
Public Land Maintenance	3	-	3	-	3	-	3	-	3	-
Lighting & Control	1	-	1	-	1	-	1	-	1	-
Street Maint. & Construction	7	-	9	-	7	-	7	-	7	-
Lawn Mowing	5	-	5	-	5	-	5	-	5	-
Tree Services	-	-	-	-	-	-	-	-	-	-
<b>Total Street Improvement Fund</b>	18	-	20	-	18	-	18	-	18	-
<b>Water &amp; Sewer Revenue Fund</b>										
Public Utilities	16	-	16	-	16	-	16	-	20	-
Water	22	-	22	-	23	-	24	-	22	-
Wastewater	19	-	16	-	18	-	17	-	17	-
<b>Total Water &amp; Sewer Fund</b>	57	-	54	-	57	-	57	-	59	-
<b>Stormwater Utility Fund</b>										
Street Sweeping & Drainage Maintenance	4	-	4	-	4	-	4	-	4	-
<b>Total Stormwater Utility Fund</b>	4	-	4	-	4	-	4	-	4	-
<b>City Total</b>	219	11	221	11	222	14	232	17	240	27

# GENERAL FUND





Fund Type	General Fund					Profile
General Fund   Governmental	Summary					Major Fund
DESCRIPTION	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/ Projected
BEGINNING FUND BALANCE	9,062,885	9,479,121	8,948,146	11,729,134	13,597,296	
TOTAL REVENUE	18,390,317	18,647,941	19,630,625	21,224,774	21,480,241	0.01
TOTAL REVENUES & BALANCES	27,453,202	28,127,062	28,578,771	32,953,908	35,077,537	0.06
TOTAL EXPENDITURES	17,974,081	16,397,928	19,387,010	19,356,612	21,271,009	0.10
Net Revenue (Loss)	416,236	2,250,013	243,615	1,868,162	209,232	(0.89)
OPERATING RESERVES	4,493,520	4,099,482	4,514,568	4,839,153	5,317,752	0.10
AVAILABLE BALANCE	4,985,601	7,629,652	4,677,192	8,758,143	8,488,776	(0.03)
<b>TOTAL ENDING FUND BALANCE</b>	<b>9,479,121</b>	<b>11,729,134</b>	<b>9,191,760</b>	<b>13,597,296</b>	<b>13,806,528</b>	<b>0.02</b>



Fund Type		General Fund					Profile
General Fund   Governmental		Revenue					Major Fund
Account	DESCRIPTION	Actual Revenue FY19-20	Actual Revenue FY20-21	Adopted Revenue FY21-22	Projected Revenue FY21-22	Proposed Revenue FY22-23	% Change Proposed/Projected
<b>311</b>	<b>PROPERTY TAXES</b>						
311-01-00	GENERAL PROPERTY TAXES	7,575,826	8,135,334	9,097,441	9,000,400	9,963,339	0.11
311-02-00	DELINQUENT TAXES	333,188	257,374	300,000	268,537	250,000	(0.07)
	<b>Subtotal</b>	<b>7,909,014</b>	<b>8,392,708</b>	<b>9,397,441</b>	<b>9,268,937</b>	<b>10,213,339</b>	<b>0.10</b>
<b>313</b>	<b>FRANCHISE FEES</b>						
313-10-00	DUKE ENERGY	1,440,796	1,514,485	1,500,000	1,529,270	1,600,000	0.05
313-11-00	SUMTER ELECTRIC	24,011	24,380	27,000	25,004	31,000	0.24
313-40-00	TECO PEOPLES GAS	46,508	52,436	45,000	61,222	56,000	(0.09)
313-70-00	WASTE MANAGEMENT	90,397	93,639	91,000	96,608	99,000	0.02
313-70-01	WASTE MANAGEMENT COMM.	127,338	140,373	140,000	164,000	152,000	(0.07)
	<b>Subtotal</b>	<b>1,729,050</b>	<b>1,825,313</b>	<b>1,803,000</b>	<b>1,876,104</b>	<b>1,938,000</b>	<b>0.03</b>
<b>314 315</b>	<b>UTILITY TAXES</b>						
314-10-00	DUKE ENERGY	1,839,997	1,849,689	1,850,000	1,850,000	2,050,000	0.11
314-11-00	SUMTER ELECTRIC	29,256	30,853	32,000	35,650	37,000	0.04
314-30-00	CITY WATER	363,709	368,330	370,000	380,650	387,000	0.02
314-40-00	TECO PEOPLES GAS	33,840	38,471	38,000	37,080	40,000	0.08
314-44-00	OTHER UTILITY TAXES	24,897	27,249	35,000	31,700	35,000	0.10
315-10-00	TELECOM. SHARED	539,558	519,553	515,000	515,000	568,776	0.10
	<b>Subtotal</b>	<b>2,831,257</b>	<b>2,834,145</b>	<b>2,840,000</b>	<b>2,850,080</b>	<b>3,117,776</b>	<b>0.09</b>
<b>316-329</b>	<b>LICENSES &amp; PERMITS</b>						
321-10-00	LICENSE CHARGES	62,691	70,877	67,000	67,000	67,000	0.00
321-20-00	PENALTY	945	1,449	1,200	1,300	1,200	(0.08)
321-30-00	BTR/ APPLICATION FEES	1,530	1,960	1,500	1,800	1,600	(0.11)
322-00-00	BUILDING & RELATED PERMITS	-	-	-	3,000	-	(1.00)
329-60-00	FIRE REVIEW FEE	3,607	7,473	5,000	3,940	5,000	0.27
	<b>Subtotal</b>	<b>68,773</b>	<b>81,759</b>	<b>74,700</b>	<b>77,040</b>	<b>74,800</b>	<b>(0.03)</b>
<b>331-339</b>	<b>INTERGOVERNMENTAL</b>						
331-20-03	BULLET PROOF VEST	5,500	-	-	-	-	-
331-20-10	2020-CESF-LAKE-C9-016	-	45,483	-	45,000	-	(1.00)
331-20-11	CARES ACT GRANT	964,342	266,206	-	-	-	-
331-40-00	FEMA HURR IRMA FY 16 &17	130,466	76,991	-	11,847	-	(1.00)
334-10-04	FEMA - 4486 COVID-19	-	30,895	-	-	-	-
334-20-01	BYRNE 2021 BICYCLE TOWING	-	-	-	14,000	-	(1.00)
334-20-02	JAGD AR SIGHT SYSTEM	4,848	-	-	-	-	-
334-20-13	2021 JAGD-5-4B-002	-	-	-	4,398	-	(1.00)
334-20-26	8-YD-050	-	7,288	-	-	-	-
334-20-27	1-Y6-035	-	5,386	-	-	-	-
334-20-28	2020-FBSFA-F2-011	-	19,641	-	-	-	-



Fund Type		General Fund					Profile
General Fund   Governmental		Revenue					Major Fund
Account	DESCRIPTION	Actual Revenue FY19-20	Actual Revenue FY20-21	Adopted Revenue FY21-22	Projected Revenue FY21-22	Proposed Revenue FY22-23	% Change Proposed/Projected
334-20-29	2021-JAGD-LAKE-2-4R-007	-	4,424	-	-	-	-
334-40-00	FEMA HURR IRMA FY16 & 17	4,902	-	-	-	-	-
335-10-12	STATE REVENUE SHARE	597,950	679,019	600,000	680,000	715,000	0.05
335-10-14	MOBILE HOME LICENSE	11,573	10,613	11,000	12,000	11,000	(0.08)
335-10-15	ALCOHOL BEVERAGE LICENSE	36,413	44,293	41,000	65,000	52,000	(0.20)
335-10-18	0.5 CENT SALES TAX	1,265,647	1,462,650	1,314,407	1,490,000	1,458,716	(0.02)
335-20-10	FIREFIGHTER SUPP. COM.	6,688	6,286	6,000	7,000	6,000	(0.14)
338-10-00	COUNTY OCCUP	11,515	192	-	85	-	(1.00)
338-70-00	COUNTY LIBRARY FUNDING	17,500	27,500	89,728	89,728	101,000	0.13
338-70-01	COUNTY LIBRARY INTERNET	-	13,897	14,400	14,400	14,400	0.00
339-21-00	HOUSING AUTHORITY	11,695	15,344	15,000	19,221	21,000	0.09
<b>Subtotal</b>		<b>3,069,039</b>	<b>2,716,108</b>	<b>2,091,535</b>	<b>2,452,679</b>	<b>2,379,116</b>	<b>(0.03)</b>
<b>341-347 CHARGES FOR SERVICES</b>							
341-90-04	LIEN SEARCH	1,615	6,547	6,000	7,000	6,500	(0.07)
341-90-43	GARBAGE BILLING	46,028	46,042	47,000	48,000	51,000	0.06
342-10-00	SERVICE CHARGES	3,690	3,885	3,000	3,300	3,000	(0.09)
342-10-01	FALSE ALARMS	3,340	2,900	3,500	2,200	3,000	0.36
342-10-02	POLICE-ON-CALL WRECKERS	604	600	-	200	-	(1.00)
342-10-03	RESOURCE OFFICERS	-	-	-	-	226,975	-
342-20-21	LAKE CTY EMS	116,222	114,652	120,000	123,360	140,000	0.13
342-20-22	HYDRANT MAIN	62,000	59,000	59,000	62,000	65,000	0.05
342-20-30	FALSE ALARM	-	-	200	50	500	9.00
342-20-40	FIRE INSPECTION	10,370	5,050	7,000	45,000	25,000	(0.44)
343-80-10	CEMETERY OPEN AND CLOSE	18,935	21,875	20,000	19,000	20,000	0.05
344-00-00	UMATILLA STREET SERVICE	12,000	1,000	5,000	5,000	-	(1.00)
347-10-01	LIBRARY USER FEES	162	50	100	140	100	(0.29)
347-10-02	PASSPORT FEES	-	5,885	12,000	10,000	12,000	0.20
347-10-03	LATE BOOK FINES	-	-	-	-	1,500	-
347-10-21	LIBRARY BOOK SALES	-	2,958	2,500	3,400	2,500	(0.26)
347-20-01	ANNUAL SPORTS ACTIVITIES	52,076	60,654	80,000	102,000	93,000	(0.09)
347-20-02	SWIMMING POOL RECEIPTS	632	16,323	5,000	14,000	10,000	(0.29)
347-50-03	LAKEVIEW ROOM	8,950	9,807	2,000	4,700	4,100	(0.13)
347-50-04	SENIOR SERVICES	16,025	8,950	15,000	12,500	9,000	(0.28)
347-50-05	COMMUNITY SERVICES	26,115	27,830	45,000	52,000	42,000	(0.19)
347-50-06	AMERICAN LEGION	916	1,034	1,000	212	-	(1.00)
347-50-07	GARDEN ROOM	1,803	5,152	4,000	5,300	4,200	(0.21)
347-50-08	FERRAN PARK	240	715	500	1,000	500	(0.50)
347-50-09	WOMAN'S CLUB	13,850	18,534	18,000	22,000	20,500	(0.07)
347-50-10	FIELD RENTALS	-	622	500	500	500	0.00
<b>Subtotal</b>		<b>395,573</b>	<b>420,065</b>	<b>456,300</b>	<b>542,862</b>	<b>740,875</b>	<b>0.36</b>



Fund Type		General Fund					Profile
General Fund   Governmental		Revenue					Major Fund
Account	DESCRIPTION	Actual Revenue FY19-20	Actual Revenue FY20-21	Adopted Revenue FY21-22	Projected Revenue FY21-22	Proposed Revenue FY22-23	% Change Proposed/Projected
<b>351-359</b>	<b>FINES &amp; FORFEITURES</b>						
351-10-00	POLICE FINES	3,695	225	1,000	200	500	1.50
351-50-00	LICENSE PLATE SEIZUR	-	150	100	-	100	-
352-10-00	LIBRARY LATE BOOK FINES	-	7,314	-	6,350	6,000	(0.06)
354-10-00	LOCAL ORDINANCE	44,785	68,838	45,000	20,000	45,000	1.25
359-10-00	FORFEITURES	350	1,975	1,500	4,500	2,000	(0.56)
	<b>Subtotal</b>	<b>48,830</b>	<b>78,502</b>	<b>47,600</b>	<b>31,050</b>	<b>53,600</b>	<b>0.73</b>
<b>361-369, 388, 399</b>	<b>MISCELLANEOUS</b>						
361-10-00	INTEREST	69,039	22,595	20,000	13,000	10,000	(0.23)
361-30-00	NET INC (DEC)	-	-	-	(362)	-	(1.00)
362-10-00	AT&T CINGULAR LEASE	39,060	47,544	45,600	42,600	47,800	0.12
362-20-00	VERIZON LEASE	38,120	39,645	45,600	41,600	42,800	0.03
362-70-00	LEASE SPRAYFIELD COW	16,255	12,500	-	-	-	-
362-70-01	LEASE CR44 FIELD	3,065	1,032	-	-	-	-
364-10-00	CEMETERY LOT	30,027	38,927	25,000	30,000	27,000	(0.10)
364-20-00	SALE OF LAND	49,536	-	-	-	-	-
364-30-00	SALE OF FIXED ASSETS	-	14,259	5,000	-	5,000	-
366-10-00	DONATIONS	-	2,600	-	-	-	-
369-20-00	INSURANCE CLAIMS	3,756	21,519	-	62,792	40,000	(0.36)
369-30-00	OTHER MISCELLANEOUS	51,189	71,806	30,000	26,600	30,000	0.13
369-30-02	STREET PARTY	145,960	92,495	80,000	114,300	100,000	(0.13)
369-30-20	REIMB. BUILDING SERVICES	-	77,264	80,175	80,175	80,175	0.00
369-30-21	REIMB. CRA ADMIN & POLICE	-	-	113,774	-	113,774	-
369-41-00	PURCHASING CARS	20,871	20,963	20,000	16,651	20,000	0.20
369-90-00	CANCEL PY EXPEND.	11,080	813	5,000	2,500	5,000	1.00
369-92-00	ADDIT. INCR. FR PERSONNEL	-	-	100,000	-	100,000	-
369-99-00	FIRE SPEC EVENTS	180	-	-	-	-	-
399-99-99	POLICE SECURITY DETAIL	49,272	28,689	38,000	26,000	30,000	0.15
	<b>Subtotal</b>	<b>527,410</b>	<b>492,651</b>	<b>608,149</b>	<b>455,856</b>	<b>651,549</b>	<b>0.43</b>
<b>381</b>	<b>FUND TRANSFERS</b>						
381-40-00	TRANFERS FR W&S REVENUE	1,800,000	1,800,000	2,300,000	2,300,000	2,300,000	0.00
381-40-01	TRANFERSFR W&S (ADDITION)	-	-	-	1,358,316	-	(1.00)
381-59-00	TRANFERS FR FIRE IMPACT	629	579	450	1,000	465	(0.54)
381-60-00	TRANFERS FR CEMETERY	1,146	474	1,600	350	1,600	3.57
381-63-00	TRANS FR PARK & RECREATION	2,145	816	450	2,300	465	(0.80)
381-64-00	TRANS FR LAW ENFORCM.	592	547	450	1,100	465	(0.58)
381-65-00	TRANFERS FR WATER I	5,638	2,824	4,500	2,100	3,605	0.72
381-66-00	TRANFERS FR SEWER I	1,051	399	4,200	4,500	4,326	(0.04)
381-69-00	TRANFERS FR LIBRARY	170	1,051	250	500	260	(0.48)
	<b>Subtotal</b>	<b>1,811,371</b>	<b>1,806,690</b>	<b>2,311,900</b>	<b>3,670,166</b>	<b>2,311,186</b>	<b>(0.37)</b>
	<b>TOTAL REVENUE</b>	<b>18,390,317</b>	<b>18,647,941</b>	<b>19,630,625</b>	<b>21,224,774</b>	<b>21,480,241</b>	<b>0.01</b>



Fund Type		General Fund					Profile
General Fund   Governmental		Expenditures					Major Fund
Department	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23	% Change Proposed/Projected
	<b>GENERAL GOVERNMENT</b>						
511	CITY COMMISSION	36,961	45,298	58,805	45,552	63,442	0.39
512	CITY MANAGER	909,798	1,027,875	1,298,856	1,204,526	1,608,233	0.34
513	FINANCE	1,263,591	1,028,510	1,235,439	1,222,233	1,315,652	0.08
514	LEGAL	171,257	229,036	157,000	150,000	242,000	0.61
	DEVELOPMENT SERVICES						
515	SERVICES	354,348	405,605	584,944	517,865	468,609	(0.10)
516	HUMAN RESOURCES	340,471	254,418	310,469	310,024	374,940	0.21
	DEVELOPMENT SERVICES						
524	SERVICES	563	34	-	-	-	-
	<b>TOTAL GENERAL GOVT</b>	<b>3,076,989</b>	<b>2,990,776</b>	<b>3,645,513</b>	<b>3,450,200</b>	<b>4,072,876</b>	<b>0.18</b>
	<b>PUBLIC SAFETY</b>						
521	POLICE	6,072,187	5,188,881	5,789,285	5,675,197	6,871,195	0.21
522	FIRE	3,484,608	2,845,493	3,707,555	4,760,131	3,775,620	(0.21)
	<b>TOTAL PUBLIC SAFETY</b>	<b>9,556,795</b>	<b>8,034,374</b>	<b>9,496,840</b>	<b>10,435,328</b>	<b>10,646,815</b>	<b>0.02</b>
	<b>PHYSICAL ENVIRONMENT</b>						
517 541	PUBLIC WORKS	1,677,686	942,332	1,294,529	1,011,535	1,341,472	0.33
	<b>TOTAL PUBLIC WORKS</b>	<b>1,677,686</b>	<b>942,332</b>	<b>1,294,529</b>	<b>1,011,535</b>	<b>1,341,472</b>	<b>0.78</b>
	<b>CULTURE &amp; RECREATION</b>						
571	LIBRARY	871,833	795,627	925,271	851,090	956,862	0.12
572	PARKS & RECREATION	1,005,426	974,412	1,456,818	1,060,520	1,396,314	0.32
	<b>TOTAL CULTURE &amp; REC.</b>	<b>1,877,259</b>	<b>1,770,039</b>	<b>2,382,089</b>	<b>1,911,610</b>	<b>2,353,176</b>	<b>0.23</b>
	<b>NON - DEPARTMENTAL</b>						
8100-581	FUND TRANSFERS	783,042	1,036,072	1,281,842	1,282,842	1,414,200	0.10
8400-581	CONTINGENCIES	162,305	242,469	371,100	333,000	392,520	0.18
8500-581	INSURANCE	810,005	754,277	913,000	900,000	1,049,950	0.17
8600-581	PROJECTS	-	597,589	2,097	2,097	-	(1.00)
	ORGANIZATIONAL GRANTS						
8900-581	GRANTS	30,000	30,000	-	30,000	-	(1.00)
	<b>TOTAL NON-DEPARTMENTAL</b>	<b>1,785,352</b>	<b>2,660,407</b>	<b>2,568,039</b>	<b>2,547,939</b>	<b>2,856,670</b>	<b>0.12</b>
	<b>TOTAL EXPENDITURES</b>	<b>17,974,081</b>	<b>16,397,928</b>	<b>19,387,010</b>	<b>19,356,612</b>	<b>21,271,009</b>	<b>0.10</b>





## CITY COMMISSION

### DEPARTMENT DESCRIPTION

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





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



Program	Title	Budget by Program	Part-Time Positions	Part-Time Positions
1100	LEGISLATIVE	\$ 63,442	-	5
	Department Total	\$ 63,442	-	5

Summary by Category	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/Projected
Personnel Services	30,076	30,079	30,142	30,142	30,142	-
Operating Expenses	6,885	15,219	28,663	15,410	33,300	1.16
<b>Subtotal</b>	<b>36,961</b>	<b>45,298</b>	<b>58,805</b>	<b>45,552</b>	<b>63,442</b>	<b>0.39</b>
<b>Department Total</b>	<b>36,961</b>	<b>45,298</b>	<b>58,805</b>	<b>45,552</b>	<b>63,442</b>	<b>0.39</b>

Authorized Personnel PTE	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	Included vacancy FY22-23
Mayor/Commissioner	1	1	1	1	1	-
Vice Mayor/Commissioner	1	1	1	1	1	-
City Commissioner	3	3	3	3	3	-
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>-</b>





Function	Department	Program				
General Government	City Commission	Legislative				
	511	1100				
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
511-10-12	EXECUTIVE SALARIES	28,000	28,000	28,000	28,000	28,000
511-10-21	FICA TAXES	2,076	2,079	2,142	2,142	2,142
	<b>Subtotal</b>	<b>30,076</b>	<b>30,079</b>	<b>30,142</b>	<b>30,142</b>	<b>30,142</b>
<b>OPERATING</b>						
511-30-40	TRAVEL AND PER DIEM	2,418	8,128	21,090	9,260	24,100
511-30-42	TRANSP/POSTAGE	1	-	-	-	-
511-30-47	PRINTING & BINDING	134	332	600	200	600
511-30-48	PROMOTIONAL ACTIVITIES	1,502	1,177	2,200	1,500	2,200
511-30-49	OTHER CURRENT CHARGES	61	363	600	200	600
511-30-51	OFFICE SUPPLIES	25	42	150	150	150
511-30-52	OPERATING SUPPLIES	-	1,154	-	-	-
511-30-54	BOOKS, PUB, SUBSCRIPTIONS	2,744	4,023	4,023	4,100	5,650
	<b>Subtotal</b>	<b>6,885</b>	<b>15,219</b>	<b>28,663</b>	<b>15,410</b>	<b>33,300</b>
<b>NON-OPERATING</b>						
	<b>PROGRAM TOTAL</b>	<b>36,961</b>	<b>45,298</b>	<b>58,805</b>	<b>45,552</b>	<b>63,442</b>



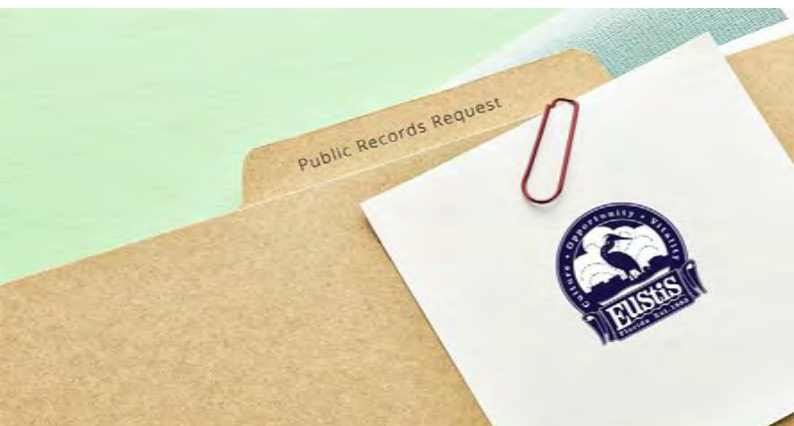


## CITY MANAGER

### DEPARTMENT DESCRIPTION

The City Manager is the Chief Executive Officer of the City and provides centralized direction and leadership for the effective administration and operations of all municipal services as directed by the City Commission. The City Manager prepares and submits to the Commission a balanced plan of municipal services in adherence to the policy goals and objectives established by the Commission. The City Manager oversees all City utilities and enforces all laws, ordinances, and regulations relative to the promotion of public health and welfare of the community. Under the direction of the City Manager, the City Clerk advertises, notices, and records all meetings of the Commission and serves as records custodian and election coordinator.

The Economic Development Office cultivates enterprise and opportunity in the City, and the Events & Tourism Office provides cultural and entertainment venues which increase the City's regional profile.





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

Program	Title	Budget by Program	FTE Positions	PTE Positions
1200	ADMINISTRATION	\$ 343,042	2	-
1210	CITY CLERK	236,447	1	1
1220	ECONOMIC DEVELOPMENT	334,931	2	-
1240	EVENTS / TOURISM	693,813	3	1
Department Total		\$ 1,608,233	8	2

Summary by Category	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/Projected
Personnel Services	601,433	596,557	746,300	728,651	846,295	0.16
Operating Expenses	308,365	431,318	552,556	475,875	761,938	0.60
Subtotal	909,798	1,027,875	1,298,856	1,204,526	1,608,233	0.34
<b>Department Total</b>	<b>909,798</b>	<b>1,027,875</b>	<b>1,298,856</b>	<b>1,204,526</b>	<b>1,608,233</b>	<b>0.34</b>

Authorized Personnel FTE	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	Included vacancy FY22-23
City Manager	1	1	1	1	1	-
Events & Tourism Manager	1	1	1	1	1	-
City Clerk	1	1	1	1	1	-
Public Relations Specialist	1	1	1	1	1	-
Administrative Assistant	1	1	1	1	1	-
Events Assistant	1	1	2	2	2	-
Economic Development Director	-	-	1	1	1	-
<b>Total</b>	<b>6</b>	<b>6</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>-</b>

Authorized Personnel PTE	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	Included vacancy FY22-23
Events Assistant	-	-	1	1	1	-
City Clerk	-	-	1	1	1	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>-</b>





Function	Department	Program
General Government	City Manager	Administration
	512	1200

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
512-10-12	REGULAR SALARIES & WAGES	151,215	158,045	206,289	205,000	218,989
512-10-16	CHRISTMAS BONUS	200	200	200	100	200
512-10-21	FICA TAXES	21,169	14,979	15,797	15,000	16,697
512-10-23	LIFE & HEALTH INSURANCE	22,080	22,560	22,950	22,560	22,836
512-10-24	MASS MUTUAL RETIREMENT	11,879	11,820	12,378	12,000	13,140
	<b>Subtotal</b>	<b>206,543</b>	<b>207,604</b>	<b>257,614</b>	<b>254,660</b>	<b>271,862</b>
<b>OPERATING</b>						
512-30-31	PROFESSIONAL SERVICES	-	-	-	-	50,000
512-30-34	OTHER CONTRACTUAL SERVICES	1,500	1,500	1,500	1,500	2,000
512-30-40	TRAVEL & PER DIEM	6,711	7,645	9,170	5,500	13,000
512-30-41	COMMUNICATION SERVICES	600	600	600	600	600
512-30-42	TRANSPORTATION & POSTAGE	7	7	100	15	100
512-30-46	REPAIRS & MAINTENANCE	839	1,200	1,200	1,200	1,400
512-30-47	PRINTING & BINDING	-	45	100	100	100
512-30-48	PROMOTIONAL ACTIVITIES	500	473	1,100	1,100	1,200
512-30-51	OFFICE SUPPLIES	365	169	400	400	400
512-30-52	OPERATING SUPPLIES	319	6	250	700	500
512-30-54	BOOKS, PUB, SUBSCRIPTIONS	117	22	2,350	1,750	1,880
512-30-56	VEHICLE REPAIR & MAINTENANCE	-	55	-	-	-
	<b>Subtotal</b>	<b>10,958</b>	<b>11,722</b>	<b>16,770</b>	<b>12,865</b>	<b>71,180</b>
	<b>PROGRAM TOTAL</b>	<b>217,501</b>	<b>219,326</b>	<b>274,384</b>	<b>267,525</b>	<b>343,042</b>



Function	Department	Program
General Government	City Manager 512	City Clerk 1210

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
512-10-12	REGULAR SALARIES & WAGES	61,678	62,993	74,360	83,500	83,616
512-10-13	OTHER SALARY & WAGES	-	-	-	5,500	50,195
512-10-14	OVERTIME	-	-	500	-	500
512-10-16	CHRISTMAS BONUS	100	100	100	100	200
512-10-21	FICA TAXES	6,648	4,874	7,535	7,000	10,406
512-10-23	LIFE & HEALTH INSURANCE	19,040	11,280	11,475	13,200	11,418
512-10-24	MASS MUTUAL RETIREMENT	4,283	4,226	4,492	5,000	8,149
	<b>Subtotal</b>	<b>91,749</b>	<b>83,473</b>	<b>98,462</b>	<b>114,300</b>	<b>164,484</b>
<b>OPERATING</b>						
512-30-34	OTHER CONTRACTUAL SVCS	23,661	21,290	40,150	23,000	39,613
512-30-40	TRAVEL & PER DIEM	980	85	2,500	300	3,250
512-30-42	TRANSPORTATION & POSTAGE	109	117	200	100	200
512-30-46	REPAIR & MAINTENANCE	-	101	800	200	800
512-30-47	PRINTING & BINDING	-	-	100	100	100
512-30-49	OTHER CURRENT CHARGES	20,313	21,794	26,000	19,000	26,000
512-30-51	OFFICE SUPPLIES	508	212	400	400	400
512-30-52	OPERATING SUPPLIES	619	635	1,000	1,000	1,200
512-30-54	BOOKS, PUB, SUBSCRIPTIONS	270	275	400	400	400
	<b>Subtotal</b>	<b>46,460</b>	<b>44,509</b>	<b>71,550</b>	<b>44,500</b>	<b>71,963</b>
<b>CAPITAL OUTLAY</b>						
<b>PROGRAM TOTAL</b>		<b>138,209</b>	<b>127,982</b>	<b>170,012</b>	<b>158,800</b>	<b>236,447</b>





Function	Department	Program
General Government	City Manager	Economic Development
	512	1220

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
512-10-12	REGULAR SALARIES & WAGES	101,744	116,955	159,113	155,000	133,610
512-10-16	CHRISTMAS BONUS	200	200	200	200	200
512-10-21	FICA TAXES	12,187	10,253	12,188	12,000	10,237
512-10-23	LIFE & HEALTH INSURANCE	19,872	20,304	22,950	17,500	20,552
512-10-24	MASS MUTUAL RETIREMENT	7,857	7,681	9,547	9,000	8,017
	Subtotal	141,860	155,393	203,998	193,700	172,616
<b>OPERATING</b>						
512-30-31	PROFESSIONAL SERVICES	4,875	24,600	20,700	20,500	60,700
512-30-34	OTHER CONTRACTUAL SVCS	-	15,000	-	-	-
512-30-40	TRAVEL & PER DIEM	303	487	2,870	350	2,870
512-30-41	COMMUNICATION SERVICES	1,599	2,145	2,550	2,100	2,550
512-30-42	TRANSPORTATION & POSTAGE	20	5	100	10	100
512-30-46	REPAIRS & MAINTENANCE	-	89	250	-	250
512-30-47	PRINTING & BINDING	30	24	200	100	200
512-30-48	PROMOTIONAL ACTIVITIES	851	78,917	93,250	93,250	91,750
512-30-51	OFFICE SUPPLIES	338	494	700	700	700
512-30-54	BOOKS, PUB, SUBSCRIPTIONS	2,401	2,435	3,370	3,000	3,195
	Subtotal	10,417	124,196	123,990	120,010	162,315
<b>CAPITAL OUTLAY</b>						
<b>PROGRAM TOTAL</b>						
		<b>152,277</b>	<b>279,589</b>	<b>327,988</b>	<b>313,710</b>	<b>334,931</b>



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

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
512-10-12	REGULAR SALARIES & WAGES	62,804	78,009	88,957	113,600	126,452
512-10-13	OTHER SALARY & WAGES	46,454	27,695	47,000	4,600	47,000
512-10-14	OVERTIME	15,083	7,506	10,000	2,550	10,000
512-10-16	CHRISTMAS BONUS	300	300	200	200	200
512-10-21	FICA TAXES	12,097	9,662	11,181	11,181	11,240
512-10-23	LIFE & HEALTH INSURANCE	19,320	21,620	22,950	27,260	34,253
512-10-24	MASS MUTUAL RETIREMENT	5,223	5,295	5,938	6,600	8,188
	<b>Subtotal</b>	<b>161,281</b>	<b>150,087</b>	<b>186,226</b>	<b>165,991</b>	<b>237,333</b>
<b>OPERATING</b>						
512-30-34	OTHER CONTRACTUAL SVCS	142,002	170,974	214,340	225,000	253,400
512-30-40	TRAVEL & PER DIEM	1,265	130	2,228	2,100	3,750
512-30-41	COMMUNICATION SVCS	1,447	1,621	1,740	1,100	1,500
512-30-42	TRANSPORTATION & POSTAGE	71	93	192	150	300
512-30-44	RENTAL & LEASES	51,729	28,703	50,800	20,500	70,960
512-30-46	REPAIRS & MAINTENANCE	234	850	600	500	850
512-30-48	PROMOTIONAL ACTIVITIES	39,391	42,037	61,450	41,600	101,000
512-30-51	OFFICE SUPPLIES	198	540	800	350	3,000
512-30-52	OPERATING SUPPLIES	2,516	4,067	4,556	4,500	16,500
512-30-54	BOOKS, PUB, SUBSCRIPTIONS	1,677	1,866	2,940	2,700	4,620
512-30-56	VEHICLE REPAIR & MAINTENANCE	-	10	600	-	600
	<b>Subtotal</b>	<b>240,530</b>	<b>250,891</b>	<b>340,246</b>	<b>298,500</b>	<b>456,480</b>
	<b>PROGRAM TOTAL</b>	<b>401,811</b>	<b>400,978</b>	<b>526,472</b>	<b>464,491</b>	<b>693,813</b>



# FINANCE

## 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 entertain-ment venues which increase the City's regional profile.

## DEPARTMENT GOALS & OBJECTIVES

In support of the City's Strategic Plan Priorities and Strategies, Goal #3, to provide quality, cost-effective public services, the Finance Department will work towards the goal of being recognized again by the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report. Additionally, in support of Goal #3, the Department will submit for the Government Finance Officers Association Distinguished Budget Award. The City received this award straight for nine consecutive years.





Function	Department	Department
General Government	Finance 513	Summary Programs Capital Positions



Program	Title	Budget by Program	FTE Positions	PTE Positions
1300	FINANCIAL SERVICES	\$ 745,534	7	-
1350	INFORMATION TECHNOLOGY	371,952	3	-
1360	PURCHASING	198,166	2	-
<b>Department Total</b>		<b>\$ 1,315,652</b>	<b>12</b>	<b>-</b>

Summary by Category	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/Projected
Personnel Services	1,023,983	792,389	940,319	957,389	997,106	0.04
Operating Expenses	239,608	236,121	289,620	264,844	318,546	0.20
Subtotal	1,263,591	1,028,510	1,229,939	1,222,233	1,315,652	0.08
Capital Outlay	-	-	5,500	-	-	-
<b>Department Total</b>	<b>1,263,591</b>	<b>1,028,510</b>	<b>1,235,439</b>	<b>1,222,233</b>	<b>1,315,652</b>	<b>0.08</b>

Authorized Personnel FTE	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	Included vacancy FY22-23
Finance Director	1	1	1	1	1	-
Deputy Finance Director	1	1	1	1	1	-
Senior Staff Assistant	2	2	2	2	2	-
Staff Accountant	2	2	2	2	2	-
Payroll Manager	1	1	1	1	1	-
Info Tech Manager	1	1	1	1	1	-
Info Tech Support Specialist	1	1	2	2	2	-
Purchasing Director	1	1	1	1	1	-
Buyer	1	1	1	1	1	-
<b>Total</b>	<b>11</b>	<b>11</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>-</b>



Function	Department	Program				
General Government	Finance	Financial Services				
	513	1300				
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
513-10-12	REGULAR SALARIES & WAGES	469,282	353,809	415,422	424,500	448,006
513-10-14	OVERTIME	132	2,056	800	934	800
513-10-16	CHRISTMAS BONUS	700	700	700	700	700
513-10-21	FICA TAXES	37,332	29,987	32,316	32,316	34,423
513-10-23	LIFE & HEALTH INSURANCE	71,760	73,320	68,850	78,960	68,506
513-10-24	MASS MUTUAL RETIREMENT	24,363	19,405	25,256	25,256	26,957
	<b>Subtotal</b>	<b>603,569</b>	<b>479,277</b>	<b>543,344</b>	<b>562,666</b>	<b>579,392</b>
<b>OPERATING</b>						
513-30-32	ACCOUNTING & AUDITING	32,860	31,069	27,400	25,500	34,339
513-30-34	OTHER CONTRACTUAL SERVICES	1,805	1,061	18,300	20,200	36,650
513-30-40	TRAVEL & PER DIEM	130	382	2,855	1,000	2,855
513-30-41	COMMUNICATION SVCS	310	2,234	2,100	500	2,100
513-30-42	TRANSP/POSTAGE	2,911	5,021	5,295	4,600	5,295
513-30-43	UTILITIES	34,998	35,344	45,100	38,000	40,100
513-30-46	REPAIRS & MAINTENANCE	30,699	33,522	35,800	35,800	31,658
513-30-47	PRINTING & BINDING	5,673	5,345	4,300	3,300	5,345
513-30-51	OFFICE SUPPLIES	4,784	4,052	4,300	4,000	4,300
513-30-54	BOOKS, PUB, SUBSCRIPTIONS	1,818	1,537	1,845	1,924	2,000
513-30-55	EMPLOYEE STUDY EXPENSE	575	2,852	1,500	1,500	1,500
	<b>Subtotal</b>	<b>116,563</b>	<b>122,419</b>	<b>148,795</b>	<b>136,324</b>	<b>166,142</b>
<b>CAPITAL OUTLAY</b>						
513-60-64	MACHINERY & EQUIPMENT	-	-	500	-	-
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>
<b>PROGRAM TOTAL</b>		<b>720,132</b>	<b>601,696</b>	<b>692,639</b>	<b>698,990</b>	<b>745,534</b>



Function	Department	Program				
General Government	Finance	Information Technology				
	513	1350				
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
513-10-12	REGULAR SALARIES & WAGES	155,914	123,129	160,756	160,786	170,070
513-10-14	OVERTIME	180	-	1,000	100	1,000
513-10-16	CHRISTMAS BONUS	200	300	300	300	300
513-10-21	FICA TAXES	12,067	10,911	12,398	12,000	13,110
513-10-23	LIFE & HEALTH INSURANCE	27,600	31,960	34,425	33,840	34,253
513-10-24	MASS MUTUAL RETIREMENT	7,775	8,666	9,706	9,706	10,265
	<b>Subtotal</b>	<b>203,736</b>	<b>174,966</b>	<b>218,585</b>	<b>216,732</b>	<b>228,998</b>
<b>OPERATING</b>						
513-30-34	OTHER CONTRACTUAL SVCS	27,800	27,620	27,800	27,800	27,800
513-30-40	TRAVEL & PER DIEM	-	-	1,230	-	1,230
513-30-41	COMMUNICATION SVCS	15,120	16,057	14,895	15,500	17,100
513-30-46	REPAIRS & MAINTENANCE	77,184	65,310	83,775	82,500	91,849
513-30-51	OFFICE SUPPLIES	-	883	1,300	500	1,300
513-30-54	BOOKS, PUB, SUBSCRIPTIONS	-	20	175	200	175
513-30-55	EMPLOYEE STUDY EXPENSE	-	-	2,500	100	2,500
513-30-56	VEHICLE REPAIR & MAINTENANCE	95	946	1,000	500	1,000
	<b>Subtotal</b>	<b>120,199</b>	<b>110,836</b>	<b>132,675</b>	<b>127,100</b>	<b>142,954</b>
<b>CAPITAL OUTLAY</b>						
513-60-64	MACHINERY & EQUIPMENT	-	-	5,000	-	-
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>
	<b>PROGRAM TOTAL</b>	<b>323,935</b>	<b>285,802</b>	<b>356,260</b>	<b>343,832</b>	<b>371,952</b>



Function	Department	Program
General Government	Finance	Purchasing
	513	1360

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
513-10-12	REGULAR SALARIES & WAGES	168,209	95,071	132,974	132,974	141,058
513-10-16	CHRISTMAS BONUS	200	200	200	200	200
513-10-21	FICA TAXES	16,134	9,144	10,173	10,100	10,807
513-10-22	FLORIDA RETIREMENT SYSTEM	7,311	8,463	9,236	9,300	10,784
513-10-23	LIFE & HEALTH INSURANCE	22,080	22,560	22,950	22,560	22,836
513-10-24	MASS MUTUAL RETIREMENT	2,744	2,708	2,857	2,857	3,031
	<b>Subtotal</b>	<b>216,678</b>	<b>138,146</b>	<b>178,390</b>	<b>177,991</b>	<b>188,716</b>
<b>OPERATING</b>						
513-30-40	TRAVEL & PER DIEM	-	-	1,500	-	1,500
513-30-41	COMMUNICATION SVCS	-	-	100	-	100
513-30-42	TRANSPORTATION & POSTAGE	27	16	100	10	100
513-30-46	REPAIRS & MAINTENANCE	66	38	100	100	100
513-30-47	PRINTING & BINDING	-	-	50	10	350
513-30-49	OTHER CURRENT CHARGES	-	-	1,300	1,300	1,000
513-30-51	OFFICE SUPPLIES	383	424	1,000	-	1,000
513-30-52	OPERATING SUPPLIES	1,544	(144)	1,500	-	1,500
513-30-54	BOOKS, PUB, SUBSCRIPTIONS	400	1,739	1,000	-	2,300
513-30-55	EMPLOYEE STUDY EXPENSE	426	793	1,500	-	1,500
	<b>Subtotal</b>	<b>2,846</b>	<b>2,866</b>	<b>8,150</b>	<b>1,420</b>	<b>9,450</b>
	<b>PROGRAM TOTAL</b>	<b>219,524</b>	<b>141,012</b>	<b>186,540</b>	<b>179,411</b>	<b>198,166</b>



## Finance Department Priorities, Strategies, Goals & Objectives

In support of the City’s Strategic Plan Priorities and Strategies, Goal #3, to provide quality, cost-effective public services, the Finance Department will work towards the goal of being recognized again by the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report. Additionally, in support of Goal #3, the Department will submit for the Government Finance Officers Association Distinguished Budget Award. The City received this award straight for nine consecutive years.

### Finance Department Performance Program

Strategic Plan Priority	Strategic Plan Goal	Measures Type	Program Performance	Actual FY 2019-20	Actual FY 2020-21	Estimated FY 2021-22	Projected FY 2022-23
Competent & Effective Government	Goal #3	Outcome	Monthly Accounts Payable Checks	515	500	545	600
Competent & Effective Government	Goal #3	Outcome	Monthly Payroll Checks	294	300	305	300
<b>Total Finance Services</b>				<b>809</b>	<b>800</b>	<b>850</b>	<b>900</b>
Competent & Effective Government	Goal #3	Outcome	Number of Total Purchase Orders	832	829	840	855
Competent & Effective Government	Goal #3	Outcome	Number of Total Sealed Bids	13	13	15	20
<b>Total Purchasing Services</b>				<b>845</b>	<b>842</b>	<b>855</b>	<b>875</b>





# CITY ATTORNEY



## DEPARTMENT DESCRIPTION

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

# municode



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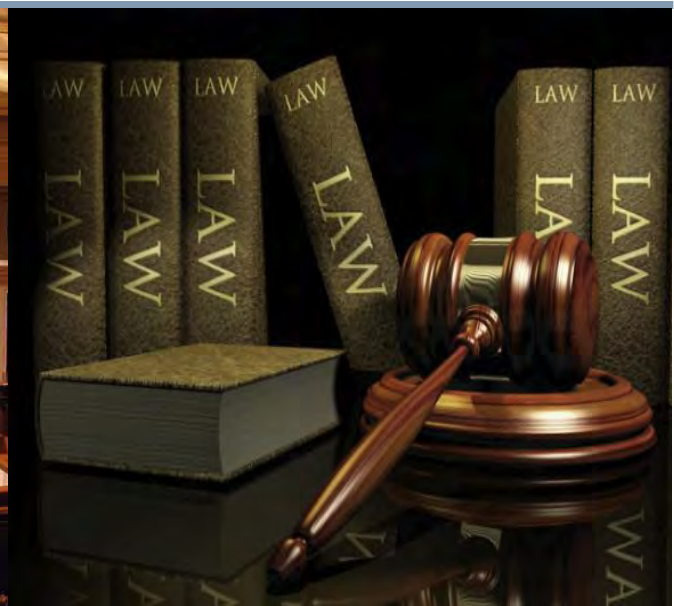


Function	Department	Department
General Government	City Attorney 514	Summary Programs Capital Positions



Program	Title	Budget by Program	FTE Positions	PTE Positions
1400	LEGAL SERVICES	\$ 242,000	-	-
<b>Department Total</b>		<b>\$ 242,000</b>	<b>-</b>	<b>-</b>

Summary by Category	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/Projected
Operating Expenses	171,257	229,036	157,000	150,000	242,000	0.61
Subtotal	171,257	229,036	157,000	150,000	242,000	0.61
<b>Department Total</b>	<b>171,257</b>	<b>229,036</b>	<b>157,000</b>	<b>150,000</b>	<b>242,000</b>	<b>0.61</b>





Function	Department	Program
General Government	City Attorney	Legal Services
	514	1400

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
	<b>OPERATING</b>					
514-30-31	PROFESSIONAL SVCS	30,000	30,316	42,000	35,000	42,000
514-30-34	OTHER CONTRACTUAL SVCS	141,257	198,720	115,000	115,000	200,000
	<b>Subtotal</b>	171,257	229,036	157,000	150,000	242,000
	<b>PROGRAM TOTAL</b>	<b>171,257</b>	<b>229,036</b>	<b>157,000</b>	<b>150,000</b>	<b>242,000</b>





## DEVELOPMENT SERVICES

### DEPARTMENT DESCRIPTION

The Development Services Department provides centralized development related services for the City of Eustis. Within the Building Inspection program, the Department handles development review, site/landscape inspections, building inspections, plans review, and tree permits. The Code Enforcement office provides education and prevention of code violations, responses to violations, and administers the hearing process and the Code Enforcement Board. The Planning program plans and regulates future growth and development by ensuring conformity of site plans, subdivisions, and other items to the City's Comprehensive Plan. The Planning program also provides information and support to the development and business communities as well as other City departments and coordinates with other local governments, the County School Board, and the Metropolitan Planning Organization.

### DEPARTMENT GOALS & OBJECTIVES

In support of the City's Strategic Plan Priorities and Strategies, Competent and Effective Government, Planned and Secure Future, and High-Quality Lifestyle. In support of Goal #2, to expand the local economy, and Goal #3, to provide quality, cost-effective public services, the Department will continue to provide excellent customer service by stream-lining the permitting process and offering online permitting requests.



Function	Department	Department
General Government	Development Services 515 524	Summary Programs Capital Positions



Program	Title	Budget by Program	FTE Positions	PTE Positions
1500	ADMINISTRATION / PLANNING	\$ 468,609	4	-
<b>Department Total</b>		<b>\$ 468,609</b>	<b>4</b>	<b>-</b>

**Capital Requests**

Summary by Category	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/Projected
Personnel Services	1,209,141	1,130,271	1,524,672	1,418,742	1,082,322	(0.24)
Operating Expenses	97,110	82,023	230,160	134,853	323,505	1.40
Subtotal	1,306,251	1,212,294	1,754,832	1,553,595	1,405,827	(0.10)
Other Expend/Reimburse	(251,679)	-	-	-	-	-
<b>Department Total</b>	<b>1,054,572</b>	<b>1,212,294</b>	<b>1,754,832</b>	<b>1,553,595</b>	<b>1,405,827</b>	<b>(0.10)</b>

Authorized Personnel FTE	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	Included vacancy FY22-23
Senior Staff Assistant	2	1	2	2	1	-
Code Enforcement Supervisor	1	1	-	-	-	-
Code Enforcement Officer	1	1	-	-	-	-
Development Services Director	1	1	1	1	1	-
Senior Planner	1	1	1	1	1	-
Development Services Deputy Director	-	-	-	-	1	-
<b>Total</b>	<b>6</b>	<b>5</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>-</b>



Function		Department			Program	
General Government		Development Services			Planning & Administration	
		515			1500	
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
515-10-12	REGULAR SALARIES & WAGES	301,731	277,099	375,842	350,000	276,878
515-10-14	OVERTIME	-	-	-	434	-
515-10-16	CHRISTMAS BONUS	600	600	700	600	400
515-10-21	FICA TAXES	22,940	22,186	28,806	28,500	21,212
515-10-23	LIFE & HEALTH INSURANCE	60,720	64,860	80,325	72,380	45,671
515-10-24	MASS MUTUAL RETIREMENT	17,056	12,012	22,551	21,000	16,613
	<b>Subtotal</b>	<b>403,047</b>	<b>376,757</b>	<b>508,224</b>	<b>472,914</b>	<b>360,774</b>
<b>OPERATING</b>						
515-30-31	PROFESSIONAL SERVICES	16,144	10,466	42,500	23,500	49,000
515-30-34	OTHER CONTRACTUAL SERVICES	-	642	1,600	100	27,400
515-30-40	TRAVEL & PER DIEM	92	-	4,300	475	2,700
515-30-41	COMMUNICATION SVCS	1,300	1,541	2,520	1,100	1,800
515-30-42	TRANSPORTATION & POSTAGE	2,046	3,286	4,900	6,000	5,000
515-30-46	REPAIRS & MAINTENANCE	3,371	1,977	4,000	2,350	4,000
515-30-47	PRINTING & BINDING	253	1,198	600	50	600
515-30-51	OFFICE SUPPLIES	3,752	1,725	1,500	2,500	3,000
515-30-52	OPERATING SUPPLIES	3,207	5,414	10,600	5,900	10,250
515-30-54	BOOKS, PUB, SUBSCRIPTIONS	899	767	1,800	1,800	2,585
515-30-55	EMPLOYEE STUDY EXPENSE	655	325	1,800	1,000	1,500
515-30-56	VEHICLE REPAIR & MAINTENANCE	651	-	600	176	-
	<b>Subtotal</b>	<b>32,370</b>	<b>27,341</b>	<b>76,720</b>	<b>44,951</b>	<b>107,835</b>
<b>OTHER EXPEND/REIMB</b>						
515-30-49	OTHER CURRENT CHARGES	(83,893)	-	-	-	-
	<b>Subtotal</b>	<b>(83,893)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PROGRAM TOTAL</b>		<b>351,524</b>	<b>404,098</b>	<b>584,944</b>	<b>517,865</b>	<b>468,609</b>



Function	Department	Program
General Government	Development Services	Planning & Administration
	515	1510

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
	<b>OPERATING</b>					
515-30-42	TRANSPORTATION & POSTAGE	2,824	1,507	-	-	-
	<b>Subtotal</b>	2,824	1,507	-	-	-
	<b>OTHER EXPEND/REIMB</b>					
	<b>PROGRAM TOTAL</b>	2,824	1,507	-	-	-





Function	Department	Program
General Government	Development Services	Planning & Administration
	524	1520

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
524-10-12	REGULAR SALARIES & WAGES	240	-	-	-	-
524-10-14	OVERTIME	54	-	-	-	-
524-10-21	FICA TAXES	147	-	-	-	-
524-10-24	MASS MUTUAL RETIREMENT	122	-	-	-	-
	<b>Subtotal</b>	<b>563</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OPERATING</b>						
524-30-56	VEHICLE REPAIR & MAINTENANCE	-	34	-	-	-
	<b>Subtotal</b>	<b>-</b>	<b>34</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER EXPEND/REIMB</b>						
<b>PROGRAM TOTAL</b>						
		<b>563</b>	<b>34</b>	<b>-</b>	<b>-</b>	<b>-</b>



## Development Services Department Priorities, Strategies, Goals & Objectives

In support of the City’s Strategic Plan Priorities and Strategies, Competent and Effective Government, Planned and Secure Future, and High-Quality Lifestyle. In support of Goal #2, to expand the local economy, and Goal #3, to provide quality, cost-effective public services, the Department will continue to provide excellent customer service by stream-lining the permitting process and offering online permitting requests.

### Development and Building Services Performance Program

Strategic Plan Priority	Strategic Plan Goal	Measures Type	Program Performance	Actual FY 2019-20	Actual FY 2020-21	Estimated FY 2021-22	Projected FY 2022-23
Competent and Effective Government	Goal #2	Development Performance	Annexations	7	5	6	10
Competent and Effective Government	Goal #2	Development Performance	Acreage Annexed	355.027	27.250	41.580	40.000
Competent and Effective Government	Goal #2	Development Performance	Comprehensive Plan Map Amendments	8	5	6	10
Competent and Effective Government	Goal #2	Outcome	Business Tax Application Processed	144	140	145	137
Competent and Effective Government	Goal #3	Outcome	Alcoholic Beverage License Processed	4	5	6	6
Planned and Secure Future	Goal #3	Outcome	Inspectors Contacted	4,360	4,500	4,168	4,700
<b>Total Development Services</b>				<b>4,878</b>	<b>4,682</b>	<b>4,373</b>	<b>4,903</b>
Competent and Effective Government	Goal #2	Development Performance	Site Plan Review	7	8	9	8
Competent and Effective Government	Goal #2	Development Performance	New Single Homes Building Permits Issued	34	40	80	50
Competent and Effective Government	Goal #2	Development Performance	New Apartment Complex Building Permits Issued	0	2	5	5
Competent and Effective Government	Goal #2	Development Performance	New Commercial Buildings Permits Issued	1	1	4	1
Planned and Secure Future	Goal #3	Outcome	Other Building Permits Issued	1,942	2,000	1,648	2,000
<b>Total Building Services</b>				<b>1,984</b>	<b>2,051</b>	<b>1,746</b>	<b>2,064</b>



# HUMAN RESOURCES

## DEPARTMENT DESCRIPTION

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

## DEPARTMENT GOALS & OBJECTIVES

In support of the City Strategic Plan Priorities and Strategies, Competent and Effective Government, and in support of Goal #3, to provide quality, cost-effective public services, the Human Resources Department monitors employee compensation and benefits packages to compare with the local public and private sector labor markets. The Department will also conduct a review of personnel rules and regulations using input from employee representatives to recommend appropriate changes to address concerns and best practices. The Department also seeks to provide training opportunities for customer service, diversity, new employee orientation, workplace harassment, and career development. These items will assist the City with the City's objectives under Goal #3 of recruiting and retaining quality employees.





Function	Department	Department
General Government	Human Resources	Summary
	516	Programs Capital Positions



Program	Title	Budget by Program	FTE Positions	PTE Positions
1940	ADMINISTRATION	374,940	3	1
<b>Department Total</b>		<b>\$ 374,940</b>	<b>3</b>	<b>1</b>

Summary by Category	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/Projected
Personnel Services	307,635	218,601	264,768	264,183	300,543	0.14
Operating Expenses	32,836	35,817	45,701	45,841	74,397	0.62
Subtotal	340,471	254,418	310,469	310,024	374,940	0.21
<b>Department Total</b>	<b>340,471</b>	<b>254,418</b>	<b>310,469</b>	<b>310,024</b>	<b>374,940</b>	<b>0.21</b>

Authorized Personnel FTE	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	Included vacancy FY22-23
Human Resources Director	1	1	1	1	1	-
Human Resources Coordinator	1	1	1	1	1	-
Human Resources Technician	1	1	1	1	-	-
Human Resources Generalist	-	-	-	-	1	-
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>-</b>

Authorized Personnel PTE	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	Included vacancy FY22-23
Senior Staff Assisstant	-	-	-	-	1	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>



Function	Department	Program				
General Government	Human Resources	Administration				
	516	1940				
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
516-10-12	REGULAR SALARIES & WAGES	241,817	157,939	202,393	202,393	216,955
516-10-13	OTHER SALARY & WAGES	-	-	-	-	16,951
516-10-16	CHRISTMAS BONUS	300	300	300	300	400
516-10-21	FICA TAXES	20,741	15,055	15,506	15,506	17,925
516-10-23	LIFE & HEALTH INSURANCE	33,120	33,840	34,425	33,840	34,253
516-10-24	MASS MUTUAL RETIREMENT	11,657	11,467	12,144	12,144	14,059
	<b>Subtotal</b>	<b>307,635</b>	<b>218,601</b>	<b>264,768</b>	<b>264,183</b>	<b>300,543</b>
<b>OPERATING</b>						
516-30-31	PROFESSIONAL SVCS	19,075	17,477	20,806	20,806	26,547
516-30-34	OTHER CONTRACTUAL SVCS	1,255	900	3,200	1,084	3,500
516-30-40	TRAVEL & PER DIEM	535	1,963	4,495	4,495	4,750
516-30-41	COMMUNICATION SVCS	393	415	600	600	600
516-30-42	TRANSPORTATION & POSTAGE	235	280	500	250	500
516-30-43	UTILITIES	223	190	-	-	-
516-30-46	REPAIRS & MAINTENANCE	34	-	500	100	1,500
516-30-47	PRINTING & BINDING	855	1,121	1,100	1,100	1,100
516-30-48	PROMOTIONAL ACTIVITIES	5,702	6,808	8,200	10,400	12,000
516-30-49	OTHER CURRENT CHARGES	2,519	3,842	4,000	5,630	5,000
516-30-51	OFFICE SUPPLIES	1,284	2,005	1,500	550	2,500
516-30-54	BOOKS, PUB, SUBSCRIPTIONS	726	816	800	826	16,400
	<b>Subtotal</b>	<b>32,836</b>	<b>35,817</b>	<b>45,701</b>	<b>45,841</b>	<b>74,397</b>
	<b>PROGRAM TOTAL</b>	<b>340,471</b>	<b>254,418</b>	<b>310,469</b>	<b>310,024</b>	<b>374,940</b>



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

In support of the City Strategic Plan Priorities and Strategies, Competent and Effective Government, and in support of Goal #3, to provide quality, cost-effective public services, the Human Resources Department monitors employee compensation and benefits packages to compare with the local public and private sector labor markets. The Department will also conduct a review of personnel rules and regulations using input from employee representatives to recommend appropriate changes to address concerns and best practices. The Department also seeks to provide training opportunities for customer service, diversity, new employee orientation, workplace harassment, and career development. These items will assist the City with the City’s objectives under Goal #3 of recruiting and retaining quality employees.

### Human Resources Department Performance Program

Strategic Plan Priority	Strategic Plan Goal	Measures Type	Program Performance	Actual FY 2019-20	Actual FY 2020-21	Estimated FY 2021-22	Projected FY 2022-23
Competent & Effective Government	Goal #3	Efficiency	Number of recruitments posted online	22	16	18	24
Competent & Effective Government	Goal #3	Efficiency	Number of applications received	829	900	880	900
Competent & Effective Government	Goal #3	Efficiency	Number of interviews completed	100	117	120	130
Competent & Effective Government	Goal #3	Outcome	Number of skill tests	47	50	50	55
Competent & Effective Government	Goal #3	Outcome	Number of new hires	46	53	64	70
Competent & Effective Government	Goal #3	Development Performance	Number of employees (FTE & PTE)	239	239	246	267
Competent & Effective Government	Goal #3	Development Performance	Number of terminations	32	46	48	45
Competent & Effective Government	Goal #3	Development Performance	HR staff trainings	1	2	3	4
<b>Total HR Services</b>				<b>1,316</b>	<b>1,423</b>	<b>1,429</b>	<b>1,495</b>



# POLICE



## DEPARTMENT DESCRIPTION

The Police Department is responsible for the enforcement of State criminal and traffic laws and City ordinances. The Department also carries out criminal, fraud, narcotics, and crime scene investigations and addresses areas of community concern. Additionally, the Department provides 24-hour communications services to receive and dispatch both emergency (911) and non-emergency calls for service from the general public as well as other law enforcement agencies. The department provides certified school crossing guards for the safety of children en route to school. 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.

## DEPARTMENT GOALS & OBJECTIVES

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



Function	Department	Department
Public Safety	Police 521	Summary Programs Capital Positions



Program	Title	Budget by Program	FTE Positions	PTE Positions
2100	ADMINISTRATION	\$ 232,278	1	-
2110	UNIFORM PATROL	5,132,850	43	-
2120	CRIMINAL INVESTIGATION	113,128	1	-
2130	COMMUNICATIONS	705,744	9	2
2150	SUPPORT SERVICES	469,135	5	-
2160	SCHOOL CROSSING	15,024	-	3
2170	CODE ENFORCEMENT	203,036	3	-
<b>Department Total</b>		<b>\$ 6,871,195</b>	<b>62</b>	<b>5</b>

Summary by Category	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/Projected
Personnel Services	5,519,370	4,508,292	5,159,101	5,040,543	6,138,391	0.22
Operating Expenses	498,662	554,481	614,514	590,856	732,804	0.24
Subtotal	6,018,032	5,062,773	5,773,615	5,631,399	6,871,195	0.22
Capital Outlay	54,155	126,108	15,670	43,798	-	(1.00)
<b>Department Total</b>	<b>6,072,187</b>	<b>5,188,881</b>	<b>5,789,285</b>	<b>5,675,197</b>	<b>6,871,195</b>	<b>0.21</b>





<b>Authorized Personnel FTE</b>	<b>Actual FY19-20</b>	<b>Actual FY20-21</b>	<b>Adopted FY21-22</b>	<b>Projected FY21-22</b>	<b>Proposed FY22-23</b>	<b>Included vacancy FY22-23</b>
Police Sergeant	8	6	6	6	6	-
Police Corporal	5	5	5	5	4	-
Senior Police Officer	5	12	12	12	5	-
Police Officer II	8	4	4	4	-	-
Police Officer	12	10	10	10	24	3
Crime Scene Analyst	1	1	1	1	1	-
Communication Officer	8	8	8	8	8	1
Senior Staff Assistant	3	3	3	3	4	-
Police Support Coordinator	1	1	1	1	1	-
Accreditation & Grants Manager	-	1	1	1	1	-
Police Chief	1	1	1	1	1	-
Police Captain	3	3	3	3	4	-
Communication Supervisor	-	-	-	-	1	-
Code Enforcement Supervisor	-	-	-	-	1	-
Code Enforcement Officer I	-	-	-	-	1	-
<b>Total</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>62</b>	<b>4</b>

<b>Authorized Personnel PTE</b>	<b>Actual FY19-20</b>	<b>Actual FY20-21</b>	<b>Adopted FY21-22</b>	<b>Projected FY21-22</b>	<b>Proposed FY22-23</b>	<b>Included vacancy FY22-23</b>
Crossing Guard	1	3	3	3	-	-
Communication Officer	-	-	-	-	2	-
Part-Time Crossing Guard	-	-	-	-	3	-
<b>Total</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>5</b>	<b>-</b>



Function	Department	Program				
Public Safety	Police	Administration				
	521	2100				
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
521-10-12	REGULAR SALARIES & WAGES	126,480	100,932	115,300	115,300	119,011
521-10-15	SPECIAL PAY	-	-	-	-	2,000
521-10-16	CHRISTMAS BONUS	100	100	100	100	100
521-10-21	FICA TAXES	21,157	(4,897)	8,829	8,500	9,265
521-10-23	LIFE & HEALTH INSURANCE	11,040	14,100	11,475	11,280	11,418
521-10-26	OTHER RETIREMENT	50,057	50,599	48,445	48,445	51,884
	<b>Subtotal</b>	<b>208,834</b>	<b>160,834</b>	<b>184,149</b>	<b>183,625</b>	<b>193,678</b>
<b>OPERATING</b>						
521-30-31	PROFESSIONAL SVCS	4,964	5,442	5,600	5,000	5,600
521-30-40	TRAVEL & PER DEIM	3,050	3,470	3,500	3,000	4,000
521-30-48	PROMOTIONAL ACTIVITIES	2,946	3,225	4,500	4,500	6,000
521-30-52	OPERATING SUPPLIES	2,260	2,986	3,000	2,700	3,000
521-30-54	BOOKS, PUB, SUBSCRIPTIONS	1,965	1,520	2,000	2,000	2,000
521-30-55	EMPLOYEE STUDY EXPENSE	15,921	15,980	18,000	15,000	18,000
	<b>Subtotal</b>	<b>31,106</b>	<b>32,623</b>	<b>36,600</b>	<b>32,200</b>	<b>38,600</b>
	<b>PROGRAM TOTAL</b>	<b>239,940</b>	<b>193,457</b>	<b>220,749</b>	<b>215,825</b>	<b>232,278</b>



Function	Department	Program
Public Safety	Police	Uniform Patrol
	521	2110

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
521-10-12	REGULAR SALARIES & WAGES	2,365,954	1,677,700	2,148,819	2,100,000	2,599,811
521-10-13	OTHER SALARIES & WAGES	-	-	-	31,500	96,653
521-10-14	OVERTIME	169,140	242,217	200,000	260,203	200,000
521-10-16	CHRISTMAS BONUS	4,000	3,656	4,000	3,600	4,400
521-10-21	FICA TAXES	313,525	160,047	180,928	170,000	198,886
521-10-23	LIFE & HEALTH INSURANCE	425,960	392,920	459,000	419,240	479,541
521-10-26	OTHER RETIREMENT	998,618	962,571	992,857	960,000	1,098,508
	<b>Subtotal</b>	<b>4,277,197</b>	<b>3,439,111</b>	<b>3,985,604</b>	<b>3,944,543</b>	<b>4,677,799</b>
<b>OPERATING</b>						
521-30-31	PROFESSIONAL SVCS	-	223	1,046	956	1,046
521-30-46	REPAIRS & MAINTENANCE	8,000	6,361	8,000	5,200	8,000
521-30-52	OPERATING SUPPLIES	205,534	235,728	276,005	276,005	391,005
521-30-56	VEHICLE REPAIR & MAINTENANCE	55,936	56,015	55,000	50,000	55,000
	<b>Subtotal</b>	<b>269,470</b>	<b>298,327</b>	<b>340,051</b>	<b>332,161</b>	<b>455,051</b>
<b>CAPITAL OUTLAY</b>						
521-60-30	BYRNE GRANT K-9-JAGC-3665	1,300	-	-	-	-
521-60-64	MACHINERY & EQUIPMENT	-	32,853	-	-	-
	<b>Subtotal</b>	<b>1,300</b>	<b>32,853</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>PROGRAM TOTAL</b>	<b>4,547,967</b>	<b>3,770,291</b>	<b>4,325,655</b>	<b>4,276,704</b>	<b>5,132,850</b>



Function	Department	Program				
Public Safety	Police	Criminal Investigation				
	521	2120				
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
521-10-12	REGULAR SALARIES & WAGES	76,145	45,377	61,162	6,162	64,880
521-10-14	OVERTIME	1,547	2,272	4,000	2,200	4,000
521-10-16	CHRISTMAS BONUS	100	100	100	100	100
521-10-21	FICA TAXES	6,994	12,415	4,993	4,700	5,277
521-10-23	LIFE & HEALTH INSURANCE	11,040	11,280	11,475	11,280	11,418
521-10-24	MASS MUTUAL RETIREMENT	3,619	3,590	3,910	3,820	4,133
	<b>Subtotal</b>	<b>99,445</b>	<b>75,034</b>	<b>85,640</b>	<b>28,262</b>	<b>89,808</b>
<b>OPERATING</b>						
521-30-31	PROFESSIONAL SVCS	781	650	1,000	600	1,000
521-30-49	OTHER CURRENT CHARGES	-	3,847	5,000	2,500	6,800
521-30-52	OPERATING SUPPLIES	14,743	15,297	15,520	15,520	15,520
	<b>Subtotal</b>	<b>15,524</b>	<b>19,794</b>	<b>21,520</b>	<b>18,620</b>	<b>23,320</b>
<b>CAPITAL OUTLAY</b>						
521-60-64	MACHINERY & EQUIPMENT	-	6,500	-	-	-
	<b>Subtotal</b>	<b>-</b>	<b>6,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>PROGRAM TOTAL</b>	<b>114,969</b>	<b>101,328</b>	<b>107,160</b>	<b>46,882</b>	<b>113,128</b>



Function	Department	Program
Public Safety	Police	Communications
	521	2130

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
521-10-12	REGULAR SALARIES & WAGES	339,170	279,872	335,758	310,000	372,685
521-10-13	OTHER SALARIES & WAGES	53,654	21,576	26,000	50,900	46,343
521-10-14	OVERTIME	62,733	71,750	70,000	70,000	70,000
521-10-16	CHRISTMAS BONUS	1,100	1,300	800	1,100	1,100
521-10-21	FICA TAXES	38,082	42,851	33,090	32,500	37,495
521-10-22	FLORIDA RETIREMENT SYSTEM	8,361	8,011	8,958	-	-
521-10-23	LIFE & HEALTH INSURANCE	84,640	91,180	91,800	88,000	102,759
521-10-24	MASS MUTUAL RETIREMENT	18,155	19,472	21,463	21,463	29,342
	<b>Subtotal</b>	<b>605,895</b>	<b>536,012</b>	<b>587,869</b>	<b>573,963</b>	<b>659,724</b>
<b>OPERATING</b>						
521-30-40	TRAVEL & PER DIEM	5,550	5,829	6,000	6,375	6,000
521-30-46	REPAIRS & MAINTENANCE	65,595	77,723	75,800	75,800	38,100
521-30-52	OPERATING SUPPLIES	1,332	1,702	1,800	1,800	1,920
	<b>Subtotal</b>	<b>72,477</b>	<b>85,254</b>	<b>83,600</b>	<b>83,975</b>	<b>46,020</b>
<b>CAPITAL OUTLAY</b>						
521-60-64	MACHINERY & EQUIPMENT	35,315	10,337	-	-	-
	<b>Subtotal</b>	<b>35,315</b>	<b>10,337</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>PROGRAM TOTAL</b>	<b>713,687</b>	<b>631,603</b>	<b>671,469</b>	<b>657,938</b>	<b>705,744</b>



Function	Department	Program				
Public Safety	Police	Support Services				
	521	2150				
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
521-10-12	REGULAR SALARIES & WAGES	231,298	186,081	213,301	210,000	228,400
521-10-14	OVERTIME	58	374	500	2,700	500
521-10-16	CHRISTMAS BONUS	500	500	500	500	500
521-10-21	FICA TAXES	18,740	26,817	16,394	16,000	17,549
521-10-23	LIFE & HEALTH INSURANCE	55,200	56,400	57,375	54,000	57,089
521-10-24	MASS MUTUAL RETIREMENT	12,294	11,877	12,829	12,700	13,734
	<b>Subtotal</b>	<b>318,090</b>	<b>282,049</b>	<b>300,899</b>	<b>295,900</b>	<b>317,772</b>
<b>OPERATING</b>						
521-30-41	COMMUNICATION SVCS	47,529	47,611	55,500	55,500	62,500
521-30-42	TRANSPORTATION & POSTAGE	1,054	1,055	1,200	1,200	2,000
521-30-43	UTILITY SVCS	30,938	34,398	34,500	30,000	43,520
521-30-44	RENTAL & LEASES	8,557	8,537	10,858	10,000	10,858
521-30-46	REPAIRS & MAINTENANCE	16,399	20,385	22,185	20,000	22,485
521-30-47	PRINTING & BINDING	53	449	1,500	200	1,500
521-30-51	OFFICE SUPPLIES	3,435	3,494	3,500	3,500	3,500
521-30-52	OPERATING SUPPLIES	2,120	2,554	3,500	3,500	5,000
	<b>Subtotal</b>	<b>110,085</b>	<b>118,483</b>	<b>132,743</b>	<b>123,900</b>	<b>151,363</b>
	<b>PROGRAM TOTAL</b>	<b>428,175</b>	<b>400,532</b>	<b>433,642</b>	<b>419,800</b>	<b>469,135</b>



Function	Department	Program
Public Safety	Police	School Crossing
	521	2160

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
521-10-13	OTHER SALARIES & WAGES	8,905	13,868	13,600	13,000	13,668
521-10-16	CHRISTMAS BONUS	300	300	300	300	300
521-10-21	FICA TAXES	704	1,084	1,040	950	1,056
	<b>Subtotal</b>	<b>9,909</b>	<b>15,252</b>	<b>14,940</b>	<b>14,250</b>	<b>15,024</b>
	<b>PROGRAM TOTAL</b>	<b>9,909</b>	<b>15,252</b>	<b>14,940</b>	<b>14,250</b>	<b>15,024</b>



Function	Department	Program
Public Safety	Police	Code Enforcement
	521	2170

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
521-10-12	REGULAR SALARIES & WAGES	-	-	-	-	131,992
521-10-16	CHRISTMAS BONUS	-	-	-	-	300
521-10-21	FICA TAXES	-	-	-	-	10,121
521-10-23	LIFE & HEALTH INSURANCE	-	-	-	-	34,253
521-10-24	MASS MUTUAL RETIREMENT	-	-	-	-	7,920
	<b>Subtotal</b>	-	-	-	-	184,586
<b>OPERATING</b>						
521-30-31	PROFESSIONAL SVCS	-	-	-	-	10,000
521-30-40	TRAVEL & PER DIEM	-	-	-	-	1,000
521-30-41	COMMUNICATION SVCS	-	-	-	-	750
521-30-42	TRANSP/POSTAGE	-	-	-	-	800
521-30-51	OFFICE SUPPLIES	-	-	-	-	500
521-30-52	OPERATING SUPPLIES	-	-	-	-	1,300
521-30-54	BOOKS, PUB, SUBSCRIPTIONS	-	-	-	-	100
521-30-55	EMPLOYEE STUDY EXPENSE	-	-	-	-	600
521-30-56	VEHICLE REPAIR & MAINTENANCE	-	-	-	-	3,400
	<b>Subtotal</b>	-	-	-	-	18,450
	<b>PROGRAM TOTAL</b>	-	-	-	-	203,036





Function	Department	Program
Public Safety	Police	Grants
	521	2180

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>CAPITAL OUTLAY</b>						
521-60-26	2021 JAGD-LAKE-5-4B-002	-	-	4,398	4,378	-
521-60-28	POLICE BYRNE JAG GRANT	17,540	-	-	-	-
521-60-29	BYRNE 2021 BICYCLE TOWING	-	2,663	5,636	-	-
521-60-30	BYRNE GRANT TRANSP. VEHICLE	-	-	5,636	4,198	-
521-60-58	FDLE CESF LAKE 1-C9-016 COVID	-	73,755	-	35,222	-
	<b>Subtotal</b>	17,540	76,418	15,670	43,798	-
	<b>PROGRAM TOTAL</b>	<b>17,540</b>	<b>76,418</b>	<b>15,670</b>	<b>43,798</b>	<b>-</b>



## Police Department Priorities, Strategies, Goals & Objectives

The Police Department is now accredited by the Florida Commission on Law Enforcement. This accreditation will help improve and also recognize the level of professionalism of the Department. In support of the City’s Strategic Plan Priorities and Strategies Safe Community, Goal #1 to be a beautiful, livable city, and in support of Goal #3, to provide quality, cost-effective public service. In addition, the Department’s goal is to increase visibility, positive interaction, and communication within the Community. Both of these goals will provide support to the City’s Strategic Plan Goal #3 which is to provide quality, cost-effective public services, and will ultimately increase safety and compliance with the law in the City and also reduce costs associated with criminal activity. The Eustis Police Department SWAT team is working mutually with other Lake County cities: Mount Dora, Leesburg, Clermont, Groveland, and the Lake County law enforcement authorities. This will continue to benefit the residents of Eustis by providing quality service for personal safety and property protection. Following FY 2022 Code Enforcement reorganization, the department will work towards 90% voluntary code enforcement compliance.

### Police Department Performance Program

Strategic Plan Priority	Strategic Plan Goal	Measures Type	Program Performance	Actual FY 2019-20	Actual FY 2020-21	Estimated FY 2021-22	Projected FY 2022-23
Safe Community	Goal #3	Efficiency	Community Related Adult & Youth Events (hours)	200	215	225	230
Safe Community	Goal #3	Development Performance	Service 911 Calls	40,981	41,545	41,000	41,000
Safe Community	Goal #3	Outcome	Number of Arrests	548	502	1,472	1,500
<b>Total Police Department Services</b>				<b>41,729</b>	<b>42,262</b>	<b>42,697</b>	<b>42,730</b>
Safe Community	Goal #3	Outcome	Code Enforcement Inspections Conducted	3,895	4,370	3,520	3,555
Safe Community	Goal #3	Outcome	Code Violations Cases	1,249	1,100	990	1,100
Safe Community	Goal #3	Outcome	Courtesy Notices	801	750	685	620
Safe Community	Goal #3	Outcome	Violation Notices	389	380	355	310
<b>Total Code Enforcement Services</b>				<b>6,334</b>	<b>6,600</b>	<b>5,550</b>	<b>5,585</b>



# FIRE

## 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.

## DEPARTMENT GOALS & OBJECTIVES

In support of the City's Strategic Plan Priorities - and Strategies Safe Community and High-Quality Lifestyle. In support of Goal #1 to be a beautiful, livable city, and Goal #3, to provide quality, cost-effective public services, the Fire Department will continue to maintain the Insurance Service Office (ISO) rating of 2. Eustis Fire Department is working mutually with other Lake County cities: Mount Dora, Tavares, Umatilla, and other Lake County fire authorities. This will continue to benefit the residents of Eustis by providing quality service for personal safety and property protection while at the same time saving money on property insurance costs.





Function	Department	Department
General Government	Fire 522	Summary Programs Capital Positions



Program	Title	Budget by Program	FTE Positions	PTE Positions
2200	ADMINISTRATION	553,948	3	-
2210	PREVENTION	167,923	2	-
2220	SUPPRESSION	3,053,749	27	-
<b>Department Total</b>		<b>\$ 3,775,620</b>	<b>32</b>	<b>-</b>

Summary by Category	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/Projected
Personnel Services	3,241,572	2,592,168	3,361,383	3,103,539	3,438,448	0.11
Operating Expenses	241,250	241,113	333,172	290,958	337,172	0.16
<b>Subtotal</b>	<b>3,482,822</b>	<b>2,833,281</b>	<b>3,694,555</b>	<b>3,394,497</b>	<b>3,775,620</b>	<b>0.11</b>
Capital Outlay	1,786	12,212	13,000	1,365,634	-	(1.00)
<b>Department Total</b>	<b>3,484,608</b>	<b>2,845,493</b>	<b>3,707,555</b>	<b>4,760,131</b>	<b>3,775,620</b>	<b>(0.21)</b>



Authorized Personnel FTE	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	Included vacancy FY22-23
Fire Inspector	2	2	2	2	1	-
Fire Lieutenant	6	6	6	6	-	-
Firefighter	1	4	7	7	-	-
Firefighter/Engineer	2	1	1	1	-	-
Firefighter/Engineer Paramedic	11	5	5	5	7	-
Firefighter/Paramedic	1	1	4	4	6	2
Senior Engineer/Paramedic	-	4	4	4	3	-
Fire Chief	1	1	1	1	1	-
Deputy Fire Chief	1	1	1	1	1	-
Fire Support Coordinator	1	1	1	1	1	-
Senior Fire Inspector	-	-	-	-	1	-
Fire Lieutenant Paramedic	-	-	-	-	3	-
Fire Lieutenant /EMT	-	-	-	-	2	-
Fire Lieutenant /Sr. Engineer Paramedic	-	-	-	-	1	-
Firefighter/EMT	-	-	-	-	3	-
Firefighter/Engineer/EMT	-	-	-	-	1	-
Firefighter/Paramedic/EMT	-	-	-	-	1	-
<b>Total</b>	<b>26</b>	<b>26</b>	<b>32</b>	<b>32</b>	<b>32</b>	<b>2</b>



Function	Department	Program				
Public Safety	Fire	Administration				
	522	2200				
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
522-10-12	REGULAR SALARIES & WAGES	240,032	196,129	247,927	235,000	263,000
522-10-15	SPECIAL PAY	-	-	600	-	600
522-10-16	CHRISTMAS BONUS	300	300	300	300	300
522-10-21	FICA TAXES	18,293	19,007	18,990	17,800	20,189
522-10-23	LIFE & HEALTH INSURNACE	34,035	33,840	34,425	33,840	34,253
522-10-24	MASS MUTUAL RETIREMENT	2,607	2,529	2,709	2,709	2,910
522-10-26	OTHER RETIREMENT	40,307	43,971	79,249	44,450	82,696
	<b>Subtotal</b>	<b>335,574</b>	<b>295,776</b>	<b>384,200</b>	<b>334,099</b>	<b>403,948</b>
<b>OPERATING</b>						
522-30-31	PROFESSIONAL SVCS	8,028	9,835	15,000	10,458	15,000
522-30-34	OTHER CONTRACTUAL SVCS	11,675	11,320	14,500	11,200	14,500
522-30-40	TRAVEL & PER DIEM	1,263	5,846	8,500	4,000	8,500
522-30-41	COMMUNICATION SVCS	18,724	18,242	19,000	13,000	19,000
522-30-42	TRANSP/POSTAGE	454	47	1,000	1,000	1,000
522-30-43	UTILITY SVCS	20,692	21,292	20,500	22,800	20,500
522-30-46	REPAIRS & MAINTENANCE	15,582	3,104	18,000	7,000	18,000
522-30-51	OFFICE SUPPLIES	1,000	242	1,000	1,000	1,000
522-30-52	OPERATING SUPPLIES	13,995	14,074	15,500	14,200	15,500
522-30-54	BOOKS, PUB, SUBSCRIPTIONS	923	3,163	5,000	2,000	5,000
522-30-55	EMPLOYEE STUDY EXPENSE	15,381	29,033	32,000	20,000	32,000
	<b>Subtotal</b>	<b>107,717</b>	<b>116,198</b>	<b>150,000</b>	<b>106,658</b>	<b>150,000</b>
<b>CAPITAL OUTLAY</b>						
522-60-64	FIRE MACHINERY & EQUIP	-	-	3,000	-	-
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>-</b>
<b>PROGRAM TOTAL</b>		<b>443,291</b>	<b>411,974</b>	<b>537,200</b>	<b>440,757</b>	<b>553,948</b>



Function	Department	Program
Public Safety	Fire	Prevention
	522	2210

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
522-10-12	REGULAR SALARIES & WAGES	125,033	86,858	107,591	105,000	114,132
522-10-14	OVERTIME	740	764	1,020	1,000	1,020
522-10-16	CHRISTMAS BONUS	200	200	200	200	200
522-10-21	FICA TAXES	10,350	7,264	8,324	7,200	8,825
522-10-23	LIFE & HEALTH INSURANCE	22,080	22,560	22,950	22,560	22,836
522-10-24	MASS MUTUAL RETIREMENT	6,242	6,091	6,529	6,000	6,910
	<b>Subtotal</b>	<b>164,645</b>	<b>123,737</b>	<b>146,614</b>	<b>141,960</b>	<b>153,923</b>
<b>OPERATING</b>						
522-30-52	OPERATING SUPPLIES	8,201	8,459	12,000	10,000	12,000
522-30-56	VEHICLE REPAIR & MAINTENANCE	1,246	668	2,000	200	2,000
	<b>Subtotal</b>	<b>9,447</b>	<b>9,127</b>	<b>14,000</b>	<b>10,200</b>	<b>14,000</b>
<b>CAPITAL OUTLAY</b>						
522-60-64	MACHINERY & EQUIPMENT	1,786	-	-	-	-
	<b>Subtotal</b>	<b>1,786</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>PROGRAM TOTAL</b>	<b>175,878</b>	<b>132,864</b>	<b>160,614</b>	<b>152,160</b>	<b>167,923</b>



Function	Department	Program
Public Safety	Fire	Suppression
	522	2220

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
522-10-12	REGULAR SALARIES & WAGES	1,502,434	1,046,737	1,506,176	1,400,000	1,538,920
522-10-13	OTHER SALARIES & WAGES	-	-	-	-	10,500
522-10-14	OVERTIME	195,034	199,139	210,200	210,000	210,200
522-10-16	CHRISTMAS BONUS	2,100	2,100	2,700	2,100	2,700
522-10-21	FICA TAXES	219,698	105,383	131,463	120,000	134,850
522-10-23	LIFE & HEALTH INSURANCE	228,160	236,880	309,825	260,380	308,277
522-10-26	OTHER RETIREMENT	593,927	582,416	670,205	635,000	675,130
	<b>Subtotal</b>	<b>2,741,353</b>	<b>2,172,655</b>	<b>2,830,569</b>	<b>2,627,480</b>	<b>2,880,577</b>
<b>OPERATING</b>						
522-30-34	OTHER CONTRACTUAL SVCS	14,039	15,607	21,100	21,100	25,100
522-30-46	REPAIRS & MAINTENANCE	-	5	-	-	-
522-30-52	OPERATING SUPPLIES	84,998	67,759	128,072	128,000	128,072
522-30-56	VEHICLE REPAIR & MAINTENANCE	25,049	32,417	20,000	25,000	20,000
	<b>Subtotal</b>	<b>124,086</b>	<b>115,788</b>	<b>169,172</b>	<b>174,100</b>	<b>173,172</b>
<b>CAPITAL OUTLAY</b>						
522-60-64	MACHINERY & EQUIPMENT	-	12,212	10,000	1,365,634	-
	<b>Subtotal</b>	<b>-</b>	<b>12,212</b>	<b>10,000</b>	<b>1,365,634</b>	<b>-</b>
	<b>PROGRAM TOTAL</b>	<b>2,865,439</b>	<b>2,300,655</b>	<b>3,009,741</b>	<b>4,167,214</b>	<b>3,053,749</b>





## Fire Department Priorities, Strategies, Goals & Objectives

In support of the City’s Strategic Plan Priorities - and Strategies Safe Community and High-Quality Lifestyle. In support of Goal #1 to be a beautiful, livable city, and Goal #3, to provide quality, cost-effective public services, the Fire Department will continue to maintain the Insurance Service Office (ISO) rating of 2. Eustis Fire Department is working mutually with other Lake County cities: Mount Dora, Tavares, Umatilla, and other Lake County fire authorities. This will continue to benefit the residents of Eustis by providing quality service for personal safety and property protection while at the same time saving money on property insurance costs.

### Fire Department Performance Program

Strategic Plan Priority	Strategic Plan Goal	Measures Type	Program Performance	Actual FY 2019-20	Actual FY 2020-21	Estimated FY 2021-22	Projected FY 2022-23
Safe Community	Goal #3	Development Performance	Emergency Fire Calls	933	1,167	1,356	1,400
Safe Community	Goal #3	Development Performance	Medical Calls	2,536	2,715	3,088	3,000
Safe Community	Goal #3	Outcome	Fire Inspections Completed	1,506	1,759	1,719	1,800
Safe Community	Goal #3	Outcome	Mutual Aid Given	111	291	324	350
Safe Community	Goal #3	Efficiency	Mutual Aid Received	37	48	55	60
<b>Total Fire Department Services</b>				<b>5,123</b>	<b>5,980</b>	<b>6,542</b>	<b>6,610</b>





## 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.

### DEPARTMENT GOALS & OBJECTIVES

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





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



Program	Title	Budget by Program	FTE Positions	PTE Positions
4900	GARAGE MAINTENANCE	\$ 185,254	2	-
4910	BUILDING MAINTENANCE	357,964	4	-
4920	CEMETERY	137,519	2	-
4930	PARK MAINTENANCE	554,930	3	-
4940	CUSTODIAL SERVICES	105,805	2	-
<b>Department Total</b>		<b>\$ 1,341,472</b>	<b>13</b>	<b>-</b>

**Capital Requests**

Summary by Category	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/Projected
Personnel Services	769,005	573,126	728,297	648,567	778,690	0.20
Operating Expenses	908,681	364,172	566,232	362,968	562,782	0.55
Subtotal	1,677,686	937,298	1,294,529	1,011,535	1,341,472	0.33
Capital Outlay	-	5,034	-	-	-	-
<b>Department Total</b>	<b>1,677,686</b>	<b>942,332</b>	<b>1,294,529</b>	<b>1,011,535</b>	<b>1,341,472</b>	<b>0.33</b>

Authorized Personnel FTE	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	Included vacancy FY22-23



Function	Department	Program
Public Works	Public Works	Maintenance Garage
	541	4900

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
541-10-12	REGULAR SALARIES & WAGES	107,088	70,046	88,111	88,111	93,469
541-10-14	OVERTIME	7,487	5,929	10,000	5,300	10,000
541-10-16	CHRISTMAS BONUS	200	200	200	200	200
541-10-21	FICA TAXES	10,020	7,391	7,521	7,400	7,931
541-10-23	LIFE & HEALTH INSURANCE	22,080	22,560	22,950	22,560	22,836
541-10-24	MASS MUTUAL RETIREMENT	5,572	5,390	5,887	5,800	6,209
	<b>Subtotal</b>	<b>152,447</b>	<b>111,516</b>	<b>134,669</b>	<b>129,371</b>	<b>140,645</b>
<b>OPERATING</b>						
541-30-34	OTHER CONTRACTURAL SVCS	556,918	-	1,450	1,000	1,450
541-30-41	COMMUNICATION SVCS	1,026	1,157	1,050	900	1,050
541-30-43	UTILITY SVCS	4,921	6,209	6,100	5,000	6,100
541-30-46	REPAIR & MAINT	78	386	1,723	1,000	1,723
541-30-51	OFFICE SUPPLIES	2	61	200	65	-
541-30-52	OPERATING SUPPLIES	19,486	19,109	23,042	30,000	28,321
541-30-54	BOOKS, PUB, SUBSCRIPTIONS	150	190	165	195	165
541-30-55	EMPLOYEE STUDY EXPENSE	96	100	800	-	800
541-30-56	VEHICLE REPAIR & MAINTENANCE	1,905	4,419	5,000	1,500	5,000
	<b>Subtotal</b>	<b>584,582</b>	<b>31,631</b>	<b>39,530</b>	<b>39,660</b>	<b>44,609</b>
<b>CAPITAL OUTLAY</b>						
541-60-64	MACHINERY & EQUIPMENT	-	5,034	-	-	-
	<b>Subtotal</b>	<b>-</b>	<b>5,034</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>PROGRAM TOTAL</b>	<b>737,029</b>	<b>148,181</b>	<b>174,199</b>	<b>169,031</b>	<b>185,254</b>



Function	Department	Program				
Public Works	Public Works	Building Maintenance				
	517	4910				
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
517-10-12	REGULAR SALARIES & WAGES	95,971	69,685	75,783	79,000	161,096
517-10-13	OTHER SALARY & WAGES	38,141	30,850	42,957	7,896	-
517-10-14	OVERTIME	5,292	4,611	10,000	4,200	10,000
517-10-16	CHRISTMAS BONUS	300	300	300	300	400
517-10-21	FICA TAXES	9,929	8,823	9,872	8,000	16,391
517-10-23	LIFE & HEALTH INSURANCE	22,080	22,560	34,425	22,560	45,671
517-10-24	MASS MUTUAL RETIREMENT	4,760	4,452	5,165	5,000	10,266
	<b>Subtotal</b>	<b>176,473</b>	<b>141,281</b>	<b>178,502</b>	<b>126,956</b>	<b>243,824</b>
<b>OPERATING</b>						
517-30-34	PW OTHER CONTRACTUAL SVC	7,777	8,045	30,000	6,000	30,000
517-30-41	COMMUNICATION SERVICES	1,400	1,534	1,440	1,300	1,440
517-30-43	UTILITY SVCS	2,938	3,023	7,000	5,000	7,000
517-30-46	REPAIRS & MAINTENANCE	8,658	26,282	47,000	30,000	47,000
517-30-47	DEMOLITIONS & CLEANUP	-	-	35,000	6,982	-
517-30-51	OFFICE SUPPLIES	89	-	75	56	-
517-30-52	OPERATING SUPPLIES	22,437	19,681	20,432	17,000	25,000
517-30-55	EMPLOYEE STUDY EXPENSE	96	115	1,200	-	1,200
517-30-56	VEHICLE REPAIR & MAINTENANCE	4,047	5,047	2,500	2,800	2,500
	<b>Subtotal</b>	<b>47,442</b>	<b>63,727</b>	<b>144,647</b>	<b>69,138</b>	<b>114,140</b>
<b>CAPITAL OUTLAY</b>						
<b>PROGRAM TOTAL</b>		<b>223,915</b>	<b>205,008</b>	<b>323,149</b>	<b>196,094</b>	<b>357,964</b>



Function	Department	Program				
Public Works	Public Works	Cemetery Maintenance				
	517	4920				
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
517-10-12	REGULAR SALARIES & WAGES	128,649	61,911	103,092	100,000	76,337
517-10-14	OVERTIME	2,738	2,588	3,000	2,800	3,000
517-10-16	CHRISTMAS BONUS	200	200	200	200	200
517-10-21	FICA TAXES	11,908	3,693	7,925	6,000	6,085
517-10-22	FLORIDA RETIREMENT SYSTEM	5,103	4,239	6,303	-	-
517-10-23	LIFE & HEALTH INSURANCE	22,080	20,680	22,950	22,560	22,836
517-10-24	MASS MUTUAL RETIREMENT	2,664	2,716	2,709	4,980	4,761
	<b>Subtotal</b>	<b>173,342</b>	<b>96,027</b>	<b>146,179</b>	<b>136,540</b>	<b>113,219</b>
<b>OPERATING</b>						
517-30-41	COMMUNICATION SVCS	1,482	1,623	1,750	1,650	1,750
517-30-43	UTILITY SVCS	1,780	3,812	2,500	4,500	2,500
517-30-46	REPAIRS & MAINTENANCE	1,406	7,062	5,150	5,150	4,000
517-30-49	OTHER CURRENT CHARGES	696	879	1,000	800	1,000
517-30-51	OFFICE SUPPLIES	-	-	50	-	-
517-30-52	OPERATING SUPPLIES	3,133	5,328	9,092	10,000	10,000
517-30-53	ROAD MATERIALS & SUPPLIES	-	-	6,800	-	-
517-30-55	EMPLOYEE STUDY EXPENSE	-	-	2,150	-	2,800
517-30-56	VEHICLE REPAIR & MAINTENANCE	998	1,460	1,950	1,500	1,950
517-30-58	NICHE ENGRAVING	-	-	300	-	300
	<b>Subtotal</b>	<b>9,495</b>	<b>20,164</b>	<b>30,742</b>	<b>23,600</b>	<b>24,300</b>
	<b>PROGRAM TOTAL</b>	<b>182,837</b>	<b>116,191</b>	<b>176,921</b>	<b>160,140</b>	<b>137,519</b>



Function	Department	Program
Public Works	Public Works	Park Maintenance
	517	4930

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
517-10-12	REGULAR SALARIES & WAGES	124,770	92,775	118,702	110,000	125,488
517-10-14	OVERTIME	1,015	1,838	3,000	1,400	3,000
517-10-16	CHRISTMAS BONUS	300	300	300	200	300
517-10-21	FICA TAXES	10,466	8,688	9,333	9,000	9,845
517-10-23	LIFE & HEALTH INSURANCE	30,360	31,960	34,425	31,020	34,253
517-10-24	MASS MUTUAL RETIREMENT	6,347	4,958	7,302	7,000	7,710
	<b>Subtotal</b>	<b>173,258</b>	<b>140,519</b>	<b>173,062</b>	<b>158,620</b>	<b>180,596</b>
<b>OPERATING</b>						
517-30-34	OTHER CONTRACTUAL SVCS	83,995	99,333	106,900	70,000	126,900
517-30-40	TRAVEL & PER DIEM	916	1,489	2,000	1,500	2,000
517-30-41	COMMUNICATION SERVICES	1,063	1,067	1,600	1,300	1,600
517-30-43	UTILITY SVCS	76,204	69,692	80,000	75,000	80,000
517-30-46	REPAIR & MAINT	24,953	29,500	71,219	25,000	71,419
517-30-51	OFFICE SUPPLIES	276	-	250	235	-
517-30-52	OPERATING SUPPLIES	71,670	40,955	76,730	50,000	85,000
517-30-54	BOOKS, PUB, SUBSCRIPTIONS	-	75	515	400	515
517-30-55	EMPLOYEE STUDY EXPENSE	905	949	5,100	1,600	5,100
517-30-56	VEHICLE REPAIR & MAINTENANCE	4,884	2,891	1,800	2,250	1,800
	<b>Subtotal</b>	<b>264,866</b>	<b>245,951</b>	<b>346,114</b>	<b>227,285</b>	<b>374,334</b>
	<b>PROGRAM TOTAL</b>	<b>438,124</b>	<b>386,470</b>	<b>519,176</b>	<b>385,905</b>	<b>554,930</b>





Function	Department	Program				
Public Works	Public Works	Custodial Services				
	517	4940				
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
517-10-12	REGULAR SALARIES & WAGES	61,291	52,670	63,785	65,000	67,663
517-10-14	OVERTIME	113	205	200	420	400
517-10-16	CHRISTMAS BONUS	200	200	200	200	200
517-10-21	FICA TAXES	6,114	4,651	4,911	4,900	5,223
517-10-23	LIFE & HEALTH INSURANCE	22,080	22,560	22,950	22,560	22,836
517-10-24	MASS MUTUAL RETIREMENT	3,687	3,497	3,839	4,000	4,084
	<b>Subtotal</b>	<b>93,485</b>	<b>83,783</b>	<b>95,885</b>	<b>97,080</b>	<b>100,406</b>
<b>OPERATING</b>						
517-30-41	COMMUNICATION SVCS	179	144	725	550	325
517-30-46	REPAIR & MAINT	-	-	704	-	704
517-30-52	OPERATING SUPPLIES	1,703	1,592	3,270	2,500	3,970
517-30-55	EMPLOYEE STUDY EXPENSE	-	100	400	-	400
517-30-56	VEHICLE REPAIR & MAINTENANCE	414	863	100	235	-
	<b>Subtotal</b>	<b>2,296</b>	<b>2,699</b>	<b>5,199</b>	<b>3,285</b>	<b>5,399</b>
	<b>PROGRAM TOTAL</b>	<b>95,781</b>	<b>86,482</b>	<b>101,084</b>	<b>100,365</b>	<b>105,805</b>



## Public Works Department Priorities, Strategies, Goals & Objectives

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

### Public Works Department - Street Maintenance Performance Program

Strategic Plan Priority	Strategic Plan Goal	Measures Type	Program Performance	Actual FY 2019-20	Actual FY 2020-21	Estimated FY 2021-22	Projected FY 2022-23
Developed and Functional Infrastructure	Goal #1	Development Performance	Requests for Service	593	601	550	601
Developed and Functional Infrastructure	Goal #1	Development Performance	Parks & Playgrounds Requests for Service	1,320	1,550	1,250	1,550
Developed and Functional Infrastructure	Goal #1	Outcome	Length of Street Resurfaced	9,600	14,404	14,107	14,991
Developed and Functional Infrastructure	Goal #1	Outcome	Length of Street Resealed	9,473	15,550	15,554	14,691
Developed and Functional Infrastructure	Goal #1	Outcome	Length of Maintained Sidewalks	3,335	3,299	4,709	4,455
Developed and Functional Infrastructure	Goal #1	Outcome	Quantity of Stop Bars Installed	50	65	24	23
Developed and Functional Infrastructure	Goal #1	Outcome	Number of Street Lights Maintained	1,265	1,265	1,265	1,265
<b>Total Public Works - Street Maintenance</b>				<b>25,636</b>	<b>36,734</b>	<b>37,459</b>	<b>37,576</b>



## MEMORIAL LIBRARY

### 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.

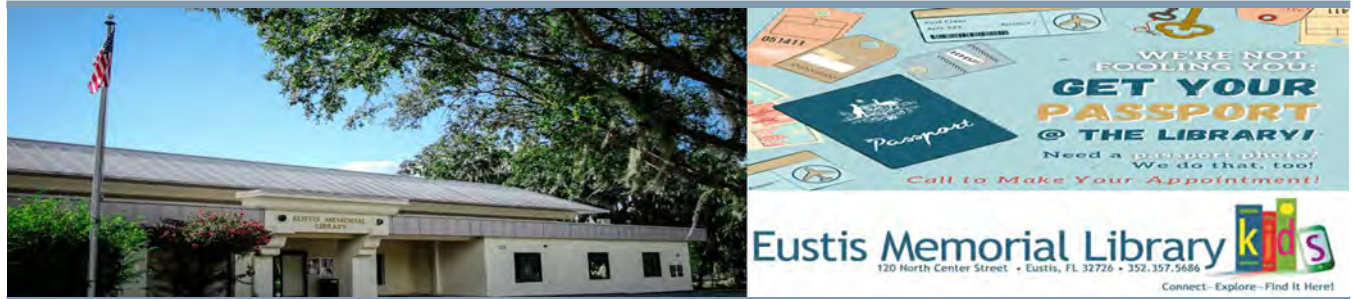
### DEPARTMENT GOALS & OBJECTIVES

In support of the City Strategic Plan Priorities and Strategies, High-Quality Lifestyle, and goals #1 and #3 to provide quality, cost-effective public services. The goals and objectives of the Library include: 1) providing access to information resources and ready book availability, focusing on the contribution to the education of the community with free quality programs and instruction. 2) encouraging an environment of innovation, by surveying patron interest and developing a positive environment for patrons to creatively launch ideas. 3) improving user access to library print and computer-based holdings by maintaining and upgrading computers, software, and digital collections. 4) promoting the community ownership of the Library as a personal resource by employing quality individuals with excellent customer service skills.





Function	Department	Department
Culture & Recreation	Library 571	Summary Programs Capital Positions



Program	Title	Budget by Program	FTE Positions	PTE Positions
7120	PUBLIC SERVICES	956,862	11	2
<b>Department Total</b>		<b>\$ 956,862</b>	<b>11</b>	<b>2</b>

Summary by Category	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/Projected
Personnel Services	670,284	606,304	705,151	681,760	736,142	0.08
Operating Expenses	201,549	189,323	220,120	169,330	220,720	0.30
Subtotal	871,833	795,627	925,271	851,090	956,862	0.12
<b>Department Total</b>	<b>871,833</b>	<b>795,627</b>	<b>925,271</b>	<b>851,090</b>	<b>956,862</b>	<b>0.12</b>

Authorized Personnel FTE	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	Included vacancy FY22-23
Library Director	1	1	1	1	1	-
Senior Staff Assistant	1	1	1	1	1	-
Librarian II - Youth Services III	1	1	1	1	-	-
Librarian I - Tech Services I	1	1	1	1	1	-
Librarian III - Adult Services	1	1	1	1	1	-
Librarian III	1	-	-	-	-	-
Circulation Manager	1	1	1	1	1	-
Library Tech I	-	2	1	1	2	-
Library Tech II - Circulation	3	-	-	-	3	-
Library Tech III	1	1	-	-	-	-
Library Tech II	-	2	4	4	-	-
Librarian III - Youth Services	-	-	-	-	1	-
<b>Total</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>-</b>

Authorized Personnel PTE	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	Included vacancy FY22-23
Library Pages	2	2	2	2	2	-
Library Tech I	-	1	-	-	-	-
<b>Total</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>-</b>



Function		Department		Program		
Culture & Recreation		Library		Public Services		
		571		7120		
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
571-10-12	REGULAR SALARIES & WAGES	473,884	405,608	474,010	464,000	498,840
571-10-13	OTHER SALARY & WAGES	18,776	17,437	35,000	30,000	36,051
571-10-14	OVERTIME	-	-	1,000	-	1,000
571-10-16	CHRISTMAS BONUS	1,100	1,200	1,400	1,300	1,400
571-10-21	FICA TAXES	39,680	36,299	39,016	37,200	41,103
571-10-22	FLORIDA RETIREMENT SYSTEM	607	-	-	-	-
571-10-23	LIFE & HEALTH INSURANCE	111,204	120,320	126,225	121,260	125,594
571-10-24	MASS MUTUAL RETIREMENT	25,033	25,440	28,500	28,000	32,154
	<b>Subtotal</b>	<b>670,284</b>	<b>606,304</b>	<b>705,151</b>	<b>681,760</b>	<b>736,142</b>
<b>OPERATING</b>						
571-30-34	OTHER CONTRACTUAL SVCS	2,800	3,200	4,200	1,800	4,200
571-30-40	TRAVEL & PER DIEM	1,825	257	2,000	1,350	3,000
571-30-41	COMMUNICATION SVCS	8,715	21,352	21,840	21,300	21,840
571-30-42	TRANSP/POSTAGE	522	669	2,200	1,300	2,200
571-30-43	UTILITIES	33,028	36,214	50,820	36,000	51,420
571-30-46	REPAIRS & MAINTENANCE	58,799	23,179	24,410	14,000	23,410
571-30-47	PRINTING & BINDING	277	45	300	20	300
571-30-48	PROMOTIONAL ACTIVITIES	354	479	600	550	600
571-30-51	OFFICE SUPPLIES	11,896	17,829	18,000	15,600	18,000
571-30-52	OPERATING SUPPLIES	3,868	-	-	-	-
571-30-54	BOOKS, PUB, SUBSCRIPITONS	79,300	85,800	94,750	77,000	94,750
571-30-55	EMPLOYEE STUDY EXPENSE	165	299	1,000	410	1,000
	<b>Subtotal</b>	<b>201,549</b>	<b>189,323</b>	<b>220,120</b>	<b>169,330</b>	<b>220,720</b>
<b>CAPITAL OUTLAY</b>						
<b>PROGRAM TOTAL</b>						
		<b>871,833</b>	<b>795,627</b>	<b>925,271</b>	<b>851,090</b>	<b>956,862</b>



## Library Priorities, Strategies, Goals & Objectives

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

### Memorial Library Performance Program

Strategic Plan Priority	Strategic Plan Goal	Measures Type	Program Performance	Actual FY	Actual FY	Estimated	Projected
				2019-20	2020-21	FY 2021-22	FY 2022-23
Competent & Effective Government	Goal #3	Output	Volume of Collection	102,232	101,603	102,000	103,000
Competent & Effective Government	Goal #3	Efficiency	Number of Items Circulated	75,962	89,913	92,500	93,000
Competent & Effective Government	Goal #3	Efficiency	Number of Virtual Visits	32,834	31,392	52,000	52,500
Competent & Effective Government	Goal #3	Development Performance	Number of Responses to Reference Inquires	7,139	14,274	21,400	21,600
Competent & Effective Government	Goal #3	Efficiency	Number of Adult Events	36	29	51	55
Competent & Effective Government	Goal #3	Efficiency	Number of Adult Events Participants	862	1,942	2,100	2,200
Competent & Effective Government	Goal #3	Efficiency	Number of Youth Events	55	79	125	130
Competent & Effective Government	Goal #3	Efficiency	Number of Youth Events Participants	7,123	2,605	5,600	5,700
Competent & Effective Government	Goal #4	Outcome	Public Computer Sessions	15,064	5,431	6,475	6,600
Competent & Effective Government	Goal #3	Efficiency	Number of Patrons	8,075	6,218	7,100	7,200
<b>Total Library Services</b>				<b>249,382</b>	<b>253,486</b>	<b>289,351</b>	<b>291,985</b>



## PARKS AND 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.

### DEPARTMENT GOALS & OBJECTIVES

In support of the City's Strategic Plan Priorities and Strategies, Competent and Effective Government and High-Quality Lifestyle. In support of Goal #1, to be a beautiful, livable city with a vibrant lakefront identity; Goal #2 is to expand the local economy, and Goal #3 to provide quality, cost-effective public services, the Department aspires to: 1) provide diversity in recreational opportunities that are responsive to all age groups, cultural backgrounds, and economic strategies. 2) continue development of recreational facilities by developing a high quality, diversified recreation system that provides for all ages and interest groups. 3) make the City a better place to live, work, and play by strengthening community image and sense of place and promote positive customer service and experiences through parks and recreation.





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



Program	Title	Budget by Program	FTE Positions	PTE Positions
7300	ADMINISTRATION	\$ 320,941	3	-
7310	FACILITY RENTAL	376,399	3	2
7320	ATHLETIC / RECREATION PROGRAMS	463,479	4	3
7330	AQUATIC PROGRAMS	235,495	1	7
<b>Department Total</b>		<b>\$ 1,396,314</b>	<b>11</b>	<b>12</b>
<b>Capital Requests</b>				
3710	Keyless Entry		12,000	
3710	Two Facility Sheds		16,000	
3710	Breezeway Fence at Community Center		10,000	
3710	Informational Signs		7,500	
3710	Carver Park Shed		8,000	
<b>Total</b>			<b>53,500</b>	

Summary by Category	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/Projected
Personnel Services	800,529	687,565	979,958	738,648	940,889	0.27
Operating Expenses	184,468	236,110	377,860	263,517	401,925	0.53
Subtotal	984,997	923,675	1,357,818	1,002,165	1,342,814	0.34
Capital Outlay	20,429	50,737	99,000	58,355	53,500	(0.08)
<b>Department Total</b>	<b>1,005,426</b>	<b>974,412</b>	<b>1,456,818</b>	<b>1,060,520</b>	<b>1,396,314</b>	<b>0.32</b>





	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	Included vacancy FY22-23
<b>Authorized Personnel FTE</b>						
Parks & Recreation Director	1	1	1	1	1	-
Senior Staff Assistant	3	3	3	3	3	-
Program Coordinator	2	2	3	3	3	-
Recreation Specialist	1	1	-	-	-	-
Maintenance Crew Chief	1	1	1	1	1	-
Custodian	2	3	4	4	2	-
Pool Supervisor	1	1	2	2	1	-
<b>Total</b>	<b>11</b>	<b>12</b>	<b>14</b>	<b>14</b>	<b>11</b>	<b>-</b>
<b>Authorized Personnel PTE</b>						
Rec. Aides & Lifeguards	3	3	5	5	-	-
Custodian	-	-	-	-	2	-
Recreation Complex Assistant	-	-	-	-	3	-
Pool Assistant & Lifeguard	-	-	-	-	7	-
<b>Total</b>	<b>3</b>	<b>3</b>	<b>5</b>	<b>5</b>	<b>12</b>	<b>-</b>





Function	Department	Program				
Culture & Recreation	Parks and Recreation	Administration				
	572	7300				
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
572-10-12	REGULAR SALARIES & WAGES	160,873	120,752	159,296	143,000	158,032
572-10-14	OVERTIME	-	154	500	534	1,000
572-10-16	CHRISTMAS BONUS	300	200	300	200	300
572-10-21	FICA TAXES	12,174	8,941	11,844	10,300	12,189
572-10-23	LIFE & HEALTH INSURANCE	33,120	31,960	33,933	31,100	34,253
572-10-24	MASS MUTUAL RETIREMENT	9,144	7,307	9,271	9,000	9,542
	<b>Subtotal</b>	<b>215,611</b>	<b>169,314</b>	<b>215,144</b>	<b>194,134</b>	<b>215,316</b>
<b>OPERATING</b>						
572-30-31	PROFESSIONAL SVCS	-	-	7,000	7,000	87,000
572-30-40	TRAVEL & PER DIEM	119	2,365	2,200	1,700	2,500
572-30-41	COMMUNICATION SVCS	3,071	4,297	5,300	4,600	4,400
572-30-42	TRANSPORTATION & POSTAGE	149	165	500	200	400
572-30-46	REPAIR & MAINT	951	768	3,150	1,000	1,350
572-30-48	PROMOTIONAL ACTIVITIES	-	-	1,000	250	1,000
572-30-51	OFFICE SUPPLIES	829	1,389	2,000	350	1,500
572-30-52	OPERATING SUPPLIES	825	3,030	1,800	1,800	2,000
572-30-54	BOOKS, PUB, SUBSCRIPTIONS	495	485	500	1,200	525
572-30-55	EMPLOYEE STUDY EXPENSE	300	1,056	1,250	1,517	3,450
572-30-56	VEHICLE REPAIR & MAINTENANCE	1,296	651	2,600	-	1,500
	<b>Subtotal</b>	<b>8,035</b>	<b>14,206</b>	<b>27,300</b>	<b>19,617</b>	<b>105,625</b>
<b>CAPITAL OUTLAY</b>						
<b>PROGRAM TOTAL</b>		<b>223,646</b>	<b>183,520</b>	<b>242,444</b>	<b>213,751</b>	<b>320,941</b>



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

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
572-10-12	REGULAR SALARIES & WAGES	101,056	83,558	96,531	79,300	98,055
572-10-13	OTHER SALARY & WAGES	9,131	10,681	44,280	12,000	44,280
572-10-14	OVERTIME	545	745	1,000	214	1,000
572-10-16	CHRISTMAS BONUS	400	400	700	300	500
572-10-21	FICA TAXES	8,615	7,670	13,121	7,000	11,011
572-10-23	LIFE & HEALTH INSURANCE	31,280	33,840	34,425	30,000	34,253
572-10-24	MASS MUTUAL RETIREMENT	5,413	5,230	5,792	4,800	8,600
	<b>Subtotal</b>	<b>156,440</b>	<b>142,124</b>	<b>195,849</b>	<b>133,614</b>	<b>197,699</b>
<b>OPERATING</b>						
572-30-31	PROFESSIONAL SVCS	-	-	20,000	3,500	-
572-30-41	COMMUNICATION SVCS	7,458	8,413	9,970	7,800	10,600
572-30-43	UTILITY SVCS	43,070	45,065	48,060	45,000	45,600
572-30-46	REPAIR & MAINTENANCE	21,419	42,658	30,000	27,500	23,700
572-30-47	PRINTING & BINDING	-	-	-	-	500
572-30-48	PROMOTIONAL ACTIVITIES	-	222	1,700	305	2,200
572-30-52	OPERATING SUPPLIES	22,613	32,448	42,700	35,000	39,600
572-30-56	VEHICLE REPAIR & MAINTENANCE	1,372	1,417	4,700	300	3,000
	<b>Subtotal</b>	<b>95,932</b>	<b>130,223</b>	<b>157,130</b>	<b>119,405</b>	<b>125,200</b>
<b>CAPITAL OUTLAY</b>						
572-60-64	MACHINERY & EQUIPMENT	-	50,737	49,000	50,000	53,500
	<b>Subtotal</b>	<b>-</b>	<b>50,737</b>	<b>49,000</b>	<b>50,000</b>	<b>53,500</b>
	<b>PROGRAM TOTAL</b>	<b>252,372</b>	<b>323,084</b>	<b>401,979</b>	<b>303,019</b>	<b>376,399</b>



Function		Department			Program	
Culture & Recreation		Parks and Recreation			Athletic & Recreation Programs	
		572			7320	
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
572-10-12	REGULAR SALARIES & WAGES	202,110	146,655	178,138	177,000	188,968
572-10-13	OTHER SALARY & WAGES	52,248	63,315	100,225	67,000	97,225
572-10-14	OVERTIME	340	5,893	2,500	2,000	2,500
572-10-16	CHRISTMAS BONUS	1,500	1,700	1,200	1,400	1,200
572-10-21	FICA TAXES	21,093	18,054	21,517	20,000	22,177
572-10-23	LIFE & HEALTH INSURANCE	46,000	46,060	45,900	45,120	45,671
572-10-24	MASS MUTUAL RETIREMENT	10,134	10,310	10,838	10,600	11,488
	<b>Subtotal</b>	<b>333,425</b>	<b>291,987</b>	<b>360,318</b>	<b>323,120</b>	<b>369,229</b>
<b>OPERATING</b>						
572-30-34	OTHER CONTRACTUAL SVCS	5,619	11,593	27,600	31,000	31,100
572-30-40	TRAVEL & PER DIEM	-	5	500	-	500
572-30-41	COMMUNICATION SVCS	-	15	-	-	-
572-30-46	REPAIR & MAINTENANCE	683	5,308	14,800	6,000	12,800
572-30-48	PROMOTIONAL ACTIVITIES	1,222	1,703	3,200	1,500	3,200
572-30-52	OPERATING SUPPLIES	33,754	30,207	46,850	46,850	43,000
572-30-54	BOOKS, PUB, SUBSCRIPTIONS	119	456	1,100	300	650
572-30-55	EMPLOYEE STUDY EXPENSE	-	535	500	210	500
572-30-56	VEHICLE REPAIR & MAINTENANCE	620	27	5,000	320	2,500
	<b>Subtotal</b>	<b>42,017</b>	<b>49,849</b>	<b>99,550</b>	<b>86,180</b>	<b>94,250</b>
<b>CAPITAL OUTLAY</b>						
572-60-64	MACHINERY & EQUIPMENT	1,020	-	38,000	8,355	-
	<b>Subtotal</b>	<b>1,020</b>	<b>-</b>	<b>38,000</b>	<b>8,355</b>	<b>-</b>
<b>PROGRAM TOTAL</b>		<b>376,462</b>	<b>341,836</b>	<b>497,868</b>	<b>417,655</b>	<b>463,479</b>



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

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
572-10-12	REGULAR SALARIES & WAGES	61,837	34,040	83,930	50,000	50,275
572-10-13	OTHER SALARY & WAGES	11,482	29,443	82,320	16,000	82,320
572-10-14	OVERTIME	-	839	1,300	1,200	1,200
572-10-16	CHRISTMAS BONUS	100	100	200	100	100
572-10-21	FICA TAXES	7,225	5,792	12,833	6,000	10,243
572-10-23	LIFE & HEALTH INSURANCE	11,040	11,280	22,950	11,280	11,418
572-10-24	MASS MUTUAL RETIREMENT	3,369	2,646	5,114	3,200	3,089
	<b>Subtotal</b>	<b>95,053</b>	<b>84,140</b>	<b>208,647</b>	<b>87,780</b>	<b>158,645</b>
<b>OPERATING</b>						
572-30-34	OTHER CONTRACTUAL SVCS	-	-	1,000	-	1,000
572-30-40	TRAVEL & PER DIEM	190	446	850	3,000	700
572-30-41	COMMUNICATION SVCS	1,667	2,344	4,400	2,600	3,000
572-30-43	UTILITY SVCS	15,381	16,728	23,400	16,700	23,000
572-30-46	REPAIR & MAINTENANCE	9,480	8,305	15,800	3,500	12,000
572-30-48	PROMOTIONAL ACTIVITIES	581	339	700	-	750
572-30-52	OPERATING SUPPLIES	10,250	12,211	44,800	12,000	33,400
572-30-54	BOOKS, PUB, SUBSCRIPTIONS	635	700	1,100	350	1,500
572-30-55	EMPLOYEE STUDY EXPENSE	300	759	1,830	165	1,500
	<b>Subtotal</b>	<b>38,484</b>	<b>41,832</b>	<b>93,880</b>	<b>38,315</b>	<b>76,850</b>
<b>CAPITAL OUTLAY</b>						
572-60-64	MACHINERY & EQUIPMENT	19,409	-	12,000	-	-
	<b>Subtotal</b>	<b>19,409</b>	<b>-</b>	<b>12,000</b>	<b>-</b>	<b>-</b>
	<b>PROGRAM TOTAL</b>	<b>152,946</b>	<b>125,972</b>	<b>314,527</b>	<b>126,095</b>	<b>235,495</b>



## Parks and Recreation Department Priorities, Strategies, Goals & Objectives

In support of the City’s Strategic Plan Priorities and Strategies, Competent and Effective Government and High-Quality Lifestyle. In support of Goal #1, to be a beautiful, livable city with a vibrant lakefront identity; Goal #2 is to expand the local economy, and Goal #3 to provide quality, cost-effective public services, the Department aspires to: 1) provide diversity in recreational opportunities that are responsive to all age groups, cultural backgrounds, and economic strata, 2) continue development of recreational facilities by developing a high quality, diversified recreation system that provides for all ages and interest groups, and enhances neighborhood resources and facilities equitably across the City, 3) make the City a better place to live, work, and play by strengthening community image and sense of place and promote positive customer service and experiences through parks and recreation.

### Parks & Recreation Department Performance Program

Strategic Plan Priority	Strategic Plan Goal	Measures Type	Program Performance	Actual FY 2019-20	Actual FY 2020-21	Estimated FY 2021-22	Projected FY 2022-23
High-Quality Lifestyle	Goal #2	Development Performance	Number of Citizens Served	13,484	19,576	23,100	25,000
High-Quality Lifestyle	Goal #2	Development Performance	Number of Facilities Rented	0	620	650	700
High-Quality Lifestyle	Goal #1	Outcome	City Swimming Pool Visits	0	1,100	1,250	1,300
High-Quality Lifestyle	Goal #3	Outcome	Senior Breakfasts	338	505	555	600
High-Quality Lifestyle	Goal #3	Outcome	Senior Teck Tok (Adult Program)	0	20	35	40
High-Quality Lifestyle	Goal #3	Outcome	Family Fun Day	0	210	310	400
High-Quality Lifestyle	Goal #3	Outcome	Dog Obedience Class	0	65	98	110
High-Quality Lifestyle	Goal #3	Outcome	Fun Zone Visits (Youth Program)	4,021	4,300	4,500	4,800
High-Quality Lifestyle	Goal #3	Outcome	Summer Camp Visits (Youth Program)	571	850	900	1,000
High-Quality Lifestyle	Goal #1	Outcome	Swim Splash Pad Visits	1,392	1,650	1,800	2,000
High-Quality Lifestyle	Goal #3	Outcome	Youth Sport Program Visits	0	145	170	200
High-Quality Lifestyle	Goal #2	Outcome	Lunch Kids Event	99	110	130	150
High-Quality Lifestyle	Goal #2	Outcome	Snack Kids Event	3,118	3,000	3,200	3,500
High-Quality Lifestyle	Goal #2	Outcome	Dinner Kids Event	3,856	3,500	3,500	3,600
<b>Total Parks &amp; Recreation Services</b>				<b>26,879</b>	<b>35,651</b>	<b>40,198</b>	<b>43,400</b>



Function		General Fund			Program	
Non-Departmental		Non-Departmental			Fund Transfers Contingencies	
		581			Insurance Organization Grants	
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>8100</b>	<b>TRANSFERS TO FUNDS</b>					
8100-581-91-06	TRANFERS FROM LIB CONTRIB	-	(38,963)	-	-	-
8100-581-91-11	TRAN TO LAW ENFORC ED FD	7,700	-	-	-	-
8100-581-91-13	TRANSFER TO STREET IMPROVEMENT	110,000	625,000	795,000	795,000	795,000
8100-581-91-14	TRAN TO COMM. REDEVELOPMENT	313,132	442,250	481,842	481,842	614,200
8100-581-91-20	TRANSFER TO BUILDING SERVICES	351,290	-	-	-	-
8100-581-91-60	TRANSFERS TO GREENWOOD CEMETERY	920	7,785	5,000	6,000	5,000
	<b>Subtotal</b>	<b>783,042</b>	<b>1,036,072</b>	<b>1,281,842</b>	<b>1,282,842</b>	<b>1,414,200</b>
<b>8400</b>	<b>CONTINGENCIES</b>					
8400-581-92-01	CONTINGENCY	12,954	4,885	100,000	25,000	100,000
8400-581-92-04	UNEMPLOYMENT COMP.	14,612	8,287	10,000	10,000	10,000
8400-581-92-09	POLICE UNION NEGOTIATION	10,573	7,068	15,000	3,000	15,000
8400-581-92-12	NEUTER & SPAY PROGRAM	1,696	5,000	-	-	-
8400-581-92-13	NON-DEPT CONTIN ORGANIZATIONAL GRANTS	-	-	30,000	-	30,000
8400-581-92-17	TERMINATION PAY	118,107	215,277	75,000	260,000	120,000
8400-581-92-18	BAD DEBT WRITE-OFF	4,363	1,952	15,000	5,000	15,000
8400-581-92-30	ECONOMIC DEV. INCENTIVES	-	-	30,000	30,000	30,000
8400-581-92-31	LUMP SUM EMPLOYEE PAY	-	-	96,100	-	72,520
	<b>Subtotal</b>	<b>162,305</b>	<b>242,469</b>	<b>371,100</b>	<b>333,000</b>	<b>392,520</b>
<b>8500</b>	<b>INSURANCE</b>					
8500-581-30-45	INSURANCE	810,005	754,277	913,000	900,000	1,049,950
	<b>Subtotal</b>	<b>810,005</b>	<b>754,277</b>	<b>913,000</b>	<b>900,000</b>	<b>1,049,950</b>
<b>8600</b>	<b>Projects</b>					
8600-581-60-90	CARES ACT GRANT	-	597,589	2,097	2,097	-
	<b>Subtotal</b>	<b>-</b>	<b>597,589</b>	<b>2,097</b>	<b>2,097</b>	<b>-</b>



Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>8900</b>	<b>ORGANIZATION GRANTS</b>					
8900-581-93-05	LOVEXTENSION	-	-	-	1,000	-
8900-581-93-07	BAY STREET PLAYERS	2,100	3,600	-	3,800	-
8900-581-93-08	TROUT LAKE NATURE CENTER	6,500	6,500	-	6,500	-
8900-581-93-09	AMAZING RACE FOR CHARITY	6,500	6,500	-	6,500	-
8900-581-93-10	EUSTIS HIST. MUSEUM	1,000	1,000	-	1,000	-
8900-581-93-11	EARLY LEARNING COAL	-	-	-	5,000	-
8900-581-93-23	PUBLIC ART & MUSIC	3,250	1,500	-	-	-
8900-581-93-31	LIFESTREAM OPEN DOOR	4,000	5,000	-	5,000	-
8900-581-93-33	LK EUSTIS MUSE ART	1,950	-	-	-	-
8900-581-93-34	LAKE CARES, INC.	2,400	3,000	-	-	-
8900-581-93-35	WIN 1 MINISTRIES	-	500	-	-	-
8900-581-93-36	TEDX EUSTIS	1,000	1,000	-	1,200	-
8900-581-93-37	OKLAWAHA VALLEY AUD	1,300	1,400	-	-	-
	<b>Subtotal</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>	<b>-</b>
	<b>NON-DEPARTMENTAL TOTAL</b>	<b>1,785,352</b>	<b>2,660,407</b>	<b>2,568,039</b>	<b>2,547,939</b>	<b>2,856,670</b>



**SALES TAX  
CAPITAL PROJECTS FUND**





Fund Type		Sales Tax Capital Projects Fund					Profile
Sales Tax Revenue   Governmental		Summary					Project Fund
Fund Family: Special Revenue							
Account	DESCRIPTION	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	1,977,867	872,194	633,644	1,427,061	2,371,298	
	<b>REVENUE</b>						
312-10-00	SALES TAX LOCAL	1,957,607	2,250,552	2,190,000	2,500,000	2,158,614	(0.14)
361-10-00	INTEREST	7,269	1,640	8,000	2,400	2,000	(0.17)
369-20-00	INSURANCE CLAIMS	6,291	-	-	-	-	-
369-90-00	CANCEL PY EXPEND.	-	1,896	-	-	-	-
381-01-00	TRAN FR GENERAL FUND	293,250	-	-	-	-	-
381-14-00	TRAN FR COM REDEVELOPMENT	250,000	-	-	-	-	-
	<b>TOTAL REVENUE</b>	<b>2,514,417</b>	<b>2,254,088</b>	<b>2,198,000</b>	<b>2,502,400</b>	<b>2,160,614</b>	<b>(0.14)</b>
	<b>TOTAL REVENUES &amp; BALANCES</b>	4,492,284	3,126,282	2,831,644	3,929,461	4,531,912	0.15
	<b>EXPENDITURES</b>						
	Projects	3,352,337	1,435,271	1,977,421	1,390,634	2,426,950	0.75
	Debt Service						-
522-70-71	Equipment Debt Principal	247,475	249,234	252,748	160,000	160,000	0.00
522-70-72	Equipment Debt Interest	20,278	14,716	12,822	7,529	7,328	(0.03)
	<b>TOTAL EXPENDITURES</b>	<b>3,620,090</b>	<b>1,699,221</b>	<b>2,242,991</b>	<b>1,558,163</b>	<b>2,594,278</b>	<b>0.66</b>
	<b>AVAILABLE BALANCE</b>	872,194	1,427,061	588,653	2,371,298	1,937,634	(0.18)
	<b>TOTAL ENDING FUND BALANCE</b>	<b>872,194</b>	<b>1,427,061</b>	<b>588,653</b>	<b>2,371,298</b>	<b>1,937,634</b>	<b>(0.18)</b>



Function	Sales Tax Capital Projects Fund	Program
Capital Projects	Admin Police Fire	Projects
General Gov't Public Safety	513 515 519 521 522 524	8600

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>ADMINISTRATIVE</b>						
513-60-01	CITY COMPUTER UPGRADE PROGRAM	-	-	-	-	100,000
	<b>TOTAL</b>	-	-	-	-	100,000
<b>POLICE</b>						
521-60-01	POLICE VEHICLES	170,019	180,974	200,000	258,834	315,000
521-60-04	POLICE NETWORK STORAGE	22,166	-	-	-	-
521-60-10	POLICE KEYLESS DOOR LOCKS	-	44,848	-	-	-
521-60-12	POLICE EQUIPMENT	38,000	39,996	77,500	65,000	90,000
521-60-14	POLICE COMMUNICATION	55,000	52,458	-	-	-
	<b>TOTAL</b>	285,185	318,276	277,500	323,834	405,000
<b>FIRE</b>						
522-60-04	FIRE DEPT BUNKER GEAR	-	-	-	-	115,500
522-60-10	FIRE INSPECTION VEHICLE	24,941	-	-	-	-
522-60-11	FS 22 RENOVATION	-	50,000	-	-	-
522-60-12	FS 22 EXTERIOR SIGN & PAINT	5,563	10,355	-	-	10,330
522-60-13	FIRE BOAT	-	-	50,000	33,000	-
522-60-14	FS 22 EQUIPMENT	-	-	25,000	-	-
522-60-15	FIRE ADMINISTRATION VEHICLE	-	-	65,000	44,983	-
522-60-34	FIRE SUPPRESSION/RESP EQUIP	37,732	-	-	-	-
522-60-36	FIRE LIFE PACK	-	-	-	-	75,000
	<b>TOTAL</b>	68,236	60,355	140,000	77,983	200,830



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

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PUBLIC WORKS FACILITIES</b>						
517-60-01	BUILDING IMPROVEMENTS	49,344	165,675	85,000	40,000	140,500
517-60-05	PW LAKE WILLY WALK RESEAL	13,484	34,867	-	-	-
517-60-07	COMM CHAMBERS IMPROV.	78,565	78,565	-	-	-
517-60-08	PARKING LOT RESURFACE	-	-	-	-	40,000
517-60-09	KAYAK LAUNCH	-	-	85,000	-	-
517-60-10	PARK. LOT SEAL & STRIPE	-	-	-	-	40,000
517-60-11	CITY HALL MAINT. & IMPROVM.	-	-	-	-	264,620
	<b>TOTAL</b>	<b>141,393</b>	<b>279,107</b>	<b>170,000</b>	<b>40,000</b>	<b>485,120</b>
<b>PUBLIC WORKS TRANSP</b>						
538-60-04	MACHINERY & EQUIPMENT	-	-	250,000	234,809	225,000
541-60-00	CROSS. MAGNOLIA AVE	-	-	50,000	-	-
541-60-01	STREET STRIPING	3,034	-	-	-	-
541-60-03	SIDEWALK PROJECT	90,901	108,756	103,500	35,000	100,000
541-60-04	STREET SEALING	38,165	24,497	54,000	50,000	70,000
541-60-15	STREET RESURFACING	327,424	354,673	449,921	320,000	421,000
541-60-22	MACHINERY & EQUIPMENT	-	-	100,000	99,141	-
541-60-23	TRAFFIC & SIGNALIZ. EQUIPMENT	-	-	-	-	55,000
541-60-25	USED PICKUP TRUCK	35,028	-	30,000	29,167	50,000
541-60-26	PW BUCKET TRUCK	146,972	-	-	-	-
541-60-29	MOBILITY PLAN IMPROVEMENTS	-	-	57,500	-	50,000
541-60-38	DUMP TRUCK	-	114,423	80,000	80,000	80,000
541-60-46	ARDICE - RULEME IMPROVEMENTS	63,188	-	-	-	-
541-60-51	TRAFFIC SIGNALIZ. MAINTENANCE	-	-	30,000	-	-
	<b>TOTAL</b>	<b>704,712</b>	<b>602,349</b>	<b>1,204,921</b>	<b>848,117</b>	<b>1,051,000</b>



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

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>LIBRARY</b>						
<b>PARKS &amp; RECREATION</b>						
572-60-02	P&R FACILITY IMPROVEMENTS	16,359	3,677	-	-	-
572-60-04	COMMUNITY CENTER IMPROVEMENTS	-	-	-	-	30,000
572-60-18	FERRAN PARK PH 4	1,985,841	84,759	-	-	-
572-60-49	ADMINISTRATION VEHICLE	-	-	25,000	25,000	-
572-60-79	FACILITY VEHICLES	-	-	30,000	-	65,000
572-60-83	CARVER PARK IMPROVEMENTS	-	-	-	-	30,000
572-60-85	AQUATIC CENTER IMPROVEMENTS	-	-	80,000	25,700	-
572-60-86	SUNSET ISLAND IMPROVEMENTS	-	-	-	-	60,000
	<b>TOTAL</b>	<b>2,002,200</b>	<b>88,436</b>	<b>135,000</b>	<b>50,700</b>	<b>185,000</b>
	<b>PROJECTS TOTAL</b>	<b>3,201,726</b>	<b>1,348,523</b>	<b>1,927,421</b>	<b>1,340,634</b>	<b>2,426,950</b>



Function		Sales Tax Capital Projects Fund				Program
Capital Projects		Fire				Projects
Public Safety		522				8800

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>FIRE</b>						
522-70-71	FIRE PUMPER DEBT - PRINCIPAL	247,475	249,234	252,748	160,000	160,000
522-70-72	FIRE PUMPER DEBT - INTEREST	20,278	14,716	12,822	7,529	7,328
	<b>TOTAL</b>	<b>267,753</b>	<b>263,950</b>	<b>265,570</b>	<b>167,529</b>	<b>167,328</b>
	<b>DEBT TOTAL</b>	<b>267,753</b>	<b>263,950</b>	<b>265,570</b>	<b>167,529</b>	<b>167,328</b>

# SPECIAL REVENUE FUNDS



### Special Revenue Funds Summary Fiscal Year 2022-23

Estimated Revenues & Expenditures	Library Cont. Fund FY 22-23	Law Ed. Fund FY 22-23	Police Forf. Fund FY 22-23	St. Improv. Fund FY 22-23
<b>Beginning Estimated Fund Balance</b>	\$ 34,699	\$ 53,330	\$ 21,403	\$ 1,333,723
<b>Estimated Revenues:</b>				
Ad Valorem (Property) Taxes	-	-	-	-
Utility Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental Revenue	-	-	-	958,050
Charges for Services	-	-	-	-
Fines and Forfeitures	-	43,000	22,500	-
Miscellaneous Revenues	2,569	40	5	211,750
Other Financing Sources	-	-	-	1,055,000
<b>Total Estimated Revenues</b>	<b>2,569</b>	<b>43,040</b>	<b>22,505</b>	<b>2,224,800</b>
<b>Total Estimated Revenues &amp; Balances</b>	<b>37,268</b>	<b>96,370</b>	<b>43,908</b>	<b>3,558,523</b>
<b>Estimated Expenditures/Expenses:</b>				
General Governmental Services	-	-	-	-
Public Safety	-	73,000	13,900	-
Physical Environment	-	-	-	2,055,583
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Culture and Recreation	8,200	-	-	-
Debt Service	-	-	-	-
Other Financing Sources (Uses)	-	-	-	-
<b>Total Estimated Expenditures/Expenses</b>	<b>8,200</b>	<b>73,000</b>	<b>13,900</b>	<b>2,055,583</b>
<b>Reserves</b>	<b>29,726</b>	<b>23,370</b>	<b>-</b>	<b>-</b>
<b>Total Appropriated Expenditures &amp; Reserves</b>	<b>37,926</b>	<b>96,370</b>	<b>13,900</b>	<b>2,055,583</b>
<b>Available Estimated Balance</b>	<b>(658)</b>	<b>-</b>	<b>30,008</b>	<b>1,502,940</b>
<b>Ending Estimated Fund Balance</b>	<b>\$ 29,068</b>	<b>\$ 23,370</b>	<b>\$ 30,008</b>	<b>\$ 1,502,940</b>



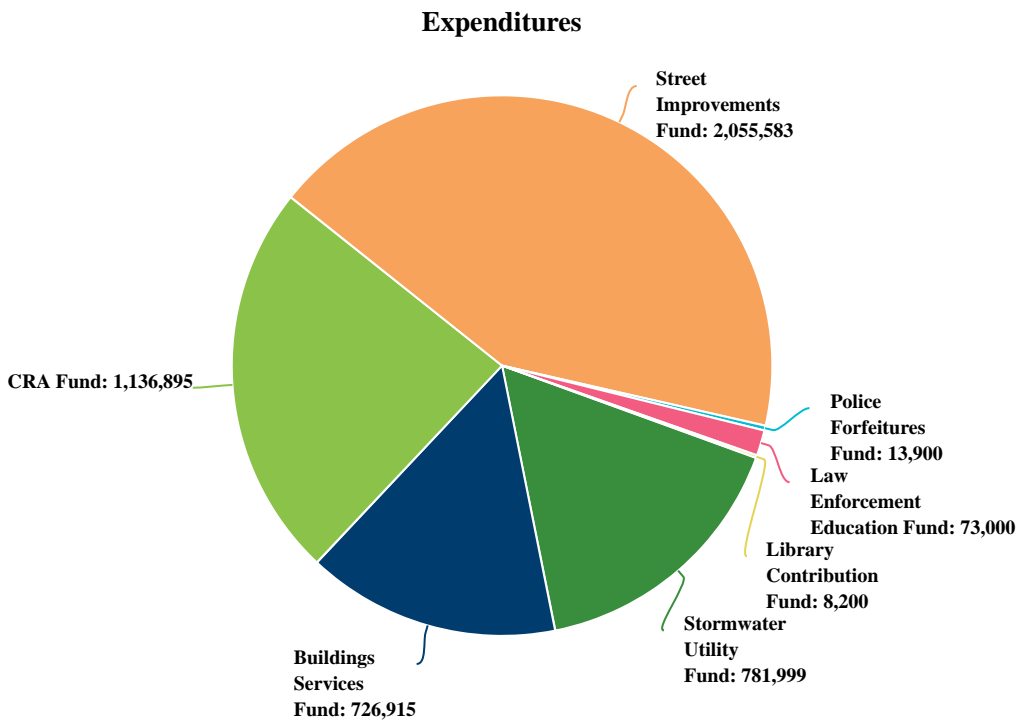
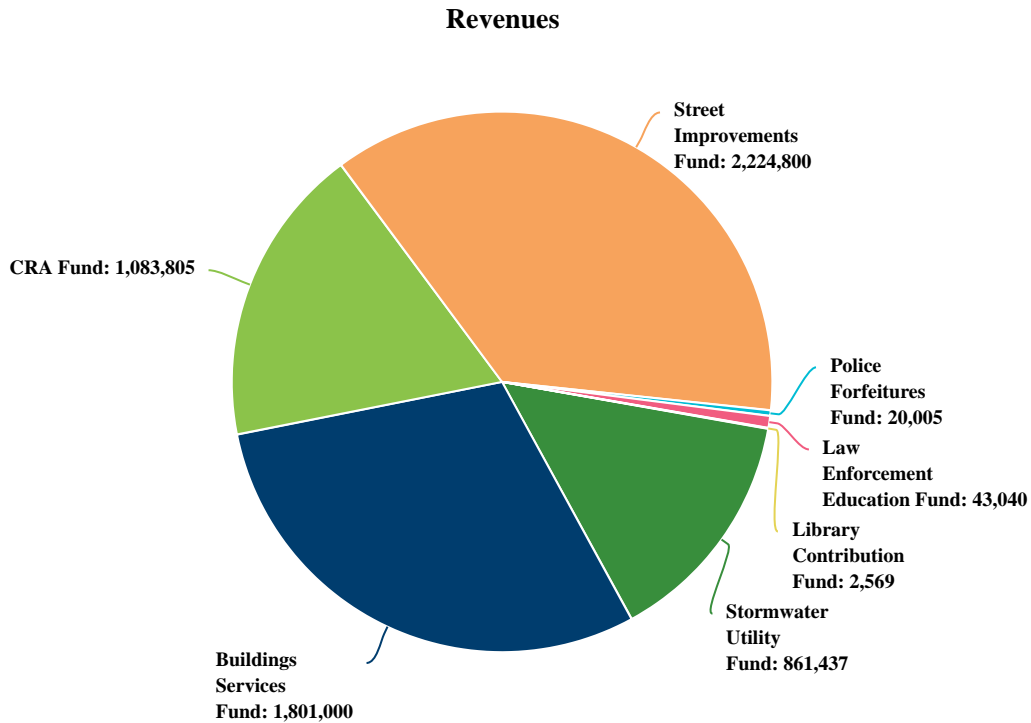
**Special Revenue Funds Summary (Continued)**  
**Fiscal Year 2022-23**

CRA Fund FY 22-23	Bldg. Serv. Fund FY 22-23	Stormwater Fund FY 22-23	Total FY 22-23
\$ 2,396,548	\$ 978,663	\$ 568,306	\$ 5,386,672
-	-	-	-
-	-	-	-
-	-	-	-
429,770	-	-	1,387,820
-	1,800,000	859,770	2,659,770
-	-	-	65,500
2,050	1,000	1,667	219,081
614,200	-	-	1,669,200
<b>1,046,020</b>	<b>1,801,000</b>	<b>861,437</b>	<b>6,001,371</b>
3,442,568	2,779,663	1,429,743	11,388,043
238,747	-	-	238,747
-	726,915	-	813,815
-	-	781,999	2,837,582
50,000	-	-	50,000
-	-	-	-
-	-	-	8,200
848,148	-	-	848,148
-	-	-	-
<b>1,136,895</b>	<b>726,915</b>	<b>781,999</b>	<b>4,796,492</b>
280,330	179,239	195,500	708,165
1,417,225	906,154	977,499	5,504,657
2,025,343	1,873,509	452,244	5,883,387
\$ 2,305,673	\$ 2,052,748	\$ 647,744	\$ 6,591,551

**Figure 29:**

**Budget Special Revenue Funds FY 2022-23: Revenues vs. Expenditures**

**Total Revenues - \$6,001,371**  
**Total Expenditures - \$4,796,492**





Fund Type		Library Contribution Fund					Profile
Revenue   Governmental		Summary					Nonmajor Fund
Fund Family: Special Revenue							
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23	% Change Proposed/Projected
	<b>BEGINNING FUND BALANCE</b>	102,023	94,042	43,742	49,153	34,699	
<b>0347-10-21</b>	<b>REVENUE</b>						
347-10-21	LIBRARY BOOK SALES	2,522	-	-	347	-	(1.00)
352-10-00	LIBRARY LATE BOOK FINES	7,009	-	-	609	-	(1.00)
361-10-00	INTEREST	186	69	100	17	26	0.53
361-40-00	INT. EARNINGS GULLET	92	33	100	26	20	(0.23)
361-50-00	INT. EARNINGS GARRET	105	25	100	6	6	0.00
361-60-00	INT. EARNINGS ROBINSON	46	17	25	13	10	(0.23)
361-70-00	INT. EARNINGS QUIGG	37	14	20	10	7	(0.30)
366-10-00	DONATIONS	539	653	1,000	1,610	1,000	(0.38)
366-20-00	MEMORIAL DONATIONS	40	820	1,000	600	1,000	0.67
369-30-00	OTHER MISCELLANEOUS	2,029	-	-	180	500	1.78
	<b>TOTAL REVENUE</b>	12,605	1,631	2,345	3,418	2,569	(0.25)
	<b>TOTAL REVENUES &amp; BALANCES</b>	114,628	95,673	46,087	52,571	37,268	(0.29)
<b>7110-571</b>	<b>EXPENDITURES</b>						
571-30-34	OTHER CONTRACTUAL SVC.	-	-	-	7,915	-	(1.00)
571-30-46	REPAIRS & MAINTENANCE	5,136	-	-	-	-	-
571-30-52	OPERATING SUPPLIES	2,795	-	-	-	-	-
571-30-54	BOOKS, PUB, SUBSCRIPITONS	7,751	-	-	-	-	-
571-30-57	GULLETT TRUST LARGE PRINT	48	-	100	92	100	0.09
571-30-58	GARRETT LP BOOKS & TAPES	4,819	7,080	2,000	1,700	-	(1.00)
571-30-59	ROBINSON MEMORIAL PURCH	37	-	100	100	100	0.00
571-30-60	QUIGG FAMILY TRUST PURCH	-	-	5,058	1,000	3,000	2.00
571-60-64	MACHINERY & EQUIPMENT	-	-	-	6,185	-	(1.00)
571-60-66	LIBRARY MEMORIALS	-	477	1,200	880	5,000	4.68
571-91-01	TRANSFERS TO GENERAL FUND	-	38,963	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	20,586	46,520	8,458	17,872	8,200	(0.54)
	<b>REQUIRED RESERVES</b>	29,726	29,726	29,726	29,726	29,726	0.00
	<b>AVAILABLE BALANCE</b>	64,316	19,427	7,903	4,973	(658)	(1.13)
	<b>TOTAL ENDING FUND BALANCE</b>	<b>94,042</b>	<b>49,153</b>	<b>37,629</b>	<b>34,699</b>	<b>29,068</b>	<b>(0.16)</b>
	<b>Restricted Assets</b>						
	<i>Gullett Trust</i>	20,422	20,467	20,417	20,537	20,537	0.00
	<i>Garrett Trust</i>	23,170	10,232	2,232	2,372	472	(0.80)
	<i>Robinson Trust</i>	10,286	10,347	10,297	10,357	10,282	(0.01)
	<i>Quigg Trust</i>	8,341	8,423	5,073	5,098	60	(0.99)



Fund Type		Law Enforcement Education Fund					Profile
Revenue   Governmental		Summary					Nonmajor Fund
Fund Family: Special Revenue							
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23	% Change Proposed/Projected
	<b>BEGINNING FUND BALANCE</b>	57,418	87,476	81,617	68,534	53,330	
	<b>REVENUE</b>						
351-20-00	POLICE EDUCATION FINES	1,710	5,115	6,300	-	5,000	-
351-60-00	LAW ENFORCMENT AUTOMATION	29,160	35,459	32,000	46,500	38,000	(0.18)
361-10-00	INTEREST	684	156	500	65	40	(0.38)
369-90-00	CANCEL PY EXPEND.	-	320	-	-	-	-
381-01-00	TRANFERS FR GENERAL FUND	7,700	-	-	-	-	-
	<b>TOTAL REVENUE</b>	39,254	41,050	38,800	46,565	43,040	(0.08)
	<b>TOTAL REVENUES &amp; BALANCES</b>	96,672	128,526	120,417	115,099	96,370	(0.16)
<b>8400-581</b>	<b>EXPENDITURES</b>						
581-30-32	ACCOUNTING & AUDITING	300	300	300	311	300	(0.04)
581-30-57	POLICE TRAINING	8,896	8,890	9,000	9,000	9,000	0.00
581-60-65	AUTOMATION EQUIPMENT	-	50,802	55,000	52,458	63,700	0.21
	<b>TOTAL EXPENDITURES</b>	9,196	59,992	64,300	61,769	73,000	0.18
	<b>REQUIRED RESERVES</b>	87,476	68,534	56,117	53,330	23,370	(0.56)
	<b>TOTAL ENDING FUND BALANCE</b>	<b>87,476</b>	<b>68,534</b>	<b>56,117</b>	<b>53,330</b>	<b>23,370</b>	<b>(0.56)</b>
	Automation Fund Balance	68,248	47,670	53,107	22,617	10,016	(0.56)
	Training Fund Balance	19,228	20,864	3,010	20,459	3,100	(0.85)
		87,476	68,534	56,117	43,076	13,116	(0.70)



Fund Type		Police Forfeiture Fund					Profile
Revenue   Governmental		Summary					Nonmajor Fund
Fund Family: Special Revenue							
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23	% Change Proposed/Projected
	<b>BEGINNING FUND BALANCE</b>	21,678	8,821	21,318	10,031	21,403	
	<b>REVENUE</b>						
331-20-21	K-9 GRANT JAG 3365	-	6,813	6,813	-	-	-
359-80-00	OTHER FORFEITURES	2,664	-	2,500	-	20,000	-
359-80-01	FEDERAL FELONY FORFEITURE	-	-	2,500	22,229	2,500	(0.89)
361-10-00	INTEREST	93	24	25	20	5	(0.75)
	<b>TOTAL REVENUE</b>	2,757	6,837	11,838	22,249	22,505	0.01
	<b>TOTAL REVENUES &amp; BALANCES</b>	24,435	15,658	33,156	32,280	43,908	0.36
							-
521-30-44	RENTAL & LEASES	2,314	301	3,200	1,177	3,200	1.72
521-30-57	POLICE TRAINING	-	-	-	9,700	-	(1.00)
521-30-58	K-9 DOGS & TRAINING	2,800	-	10,700	-	10,700	-
	<b>TOTAL EXPENDITURES</b>	5,114	301	13,900	10,877	13,900	0.28
	<b>CAPITAL OUTLAY</b>						
521-60-30	BYRNE GRANT K-9-JAGC-3665	10,500	-	-	-	-	-
521-60-64	MACHINERY & EQUIPMENT	-	5,326	-	-	-	-
	<b>Subtotal</b>	10,500	5,326	-	-	-	-
	<b>TOTAL ENDING FUND BALANCE</b>	8,821	10,031	19,256	21,403	30,008	0.40





# 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.

## DEPARTMENT GOALS & OBJECTIVES

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





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



Program	Title	Budget by Program	FTE Positions	PTE Positions
4100	ADMINISTRATION	\$ 115,479	2	-
4110	PUBLIC LAND MAINTENANCE	405,005	3	-
4120	LIGHTING / CONTROL	358,029	1	-
4130	STREET MAINTENANCE / CONSTRUCTION	556,086	7	-
4140	LAWN MOWING	347,774	5	-
4150	TREE SERVICE / ACQUISITION	57,700	-	-
8400	CONTINGENCIES	115,510	-	-
8600	CAPITAL PROJECTS	100,000	-	-
<b>Department Total</b>		<b>\$ 2,055,583</b>	<b>18</b>	<b>-</b>
<b>Capital Requests</b>				
Machinery & Equipment			\$ 30,000	
<b>Total</b>			<b>\$ 30,000</b>	

Summary by Category	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/Projected
Personnel Services	1,006,972	759,571	953,551	876,595	981,267	0.12
Operating Expenses	541,789	664,273	796,778	583,237	944,316	0.62
<b>Subtotal</b>	<b>1,548,761</b>	<b>1,423,844</b>	<b>1,750,329</b>	<b>1,459,832</b>	<b>1,925,583</b>	<b>0.32</b>
Capital Outlay	-	-	30,000	26,138	130,000	3.97
<b>Department Total</b>	<b>1,548,761</b>	<b>1,423,844</b>	<b>1,780,329</b>	<b>1,485,970</b>	<b>2,055,583</b>	<b>0.38</b>

Authorized Personnel FTE	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	Included vacancy FY22-23
Street Supervisor	1	1	1	1	1	-
Public Works Superintendent	1	1	1	1	1	-
Public Works Foreman	3	3	3	3	-	-
Senior Staff Assistant	1	1	1	1	1	-
Maintenance Crew Chief	3	3	3	3	1	-
Maintenance Worker I	7	7	7	7	8	3
Maintenance Worker II	4	2	2	2	2	-
Maintenance Foreman	-	-	-	-	3	-
Sign Technician	-	-	-	-	1	-
<b>Total</b>	<b>20</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>3</b>





Fund Type		Street Improvement Fund					Profile
Street Improvement   Governmental		Summary					Major Fund
Fund Family: Special Revenue							
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23	% Change Proposed/Projected
	<b>BEGINNING FUND BALANCE</b>	24,317	(295,007)	105,403	326,173	1,333,723	
312-41-00	LOCAL OPITON 6T	375,246	428,477	385,000	484,250	480,000	(0.01)
335-48-01	FDOT REIMBURSMENTS	-	-	-	-	100,000	-
335-49-00	EIGHT CENT GAS TAX	166,593	194,455	170,000	177,330	200,000	0.13
335-49-01	GAS TAX REFUND	22,483	13,098	13,050	13,050	13,050	0.00
338-49-00	ADD 1 CENT TAX	137,583	171,631	160,000	166,780	165,000	(0.01)
369-40-00	MISC. REIMBURSEMENTS	154,259	181,123	200,000	100,000	200,000	1.00
369-90-00	CANCEL PY EXPEND.	-	589	-	-	-	-
381-01-00	TRANFERS FR GENERAL FUND AMENDMENT TO GF	110,000	625,000	300,000	795,000	795,000	0.00
381-01-02	TRANSACTION	-	-	495,000	495,000	-	(1.00)
	<b>TOTAL REVENUE</b>	1,229,437	2,045,024	2,050,940	2,493,520	2,224,800	(0.11)
	<b>TOTAL REVENUES &amp; BALANCES</b>	1,253,754	1,750,017	2,156,343	2,819,693	3,558,523	(0.11)
	<b>EXPENDITURES</b>						
4100-541	ADMINISTRATION	130,906	82,753	107,867	111,468	115,479	0.04
4110-541	PUBLIC LAND MAINTENANCE	348,057	270,202	390,372	339,238	405,005	0.19
4120-541	LIGHTING / CONTROL STREET MAINTENANCE /	236,866	336,902	334,291	215,331	358,029	0.66
4130-541	CONSTRUCTION	403,315	355,863	457,008	396,515	556,086	0.40
4140-541	LAWN MOWING	305,702	262,137	336,109	295,309	347,774	0.18
4150-541	TREE SERVICE / ACQUISITION	37,732	32,447	57,700	40,578	57,700	0.42
Contingencies-8400-581							
30-32	ACCOUNTING & AUDITING	2,725	2,750	2,750	2,774	2,890	0.04
30-45	INSURANCE	79,933	69,969	89,232	83,000	102,620	0.24
92-17	TEMINATION PAY	3,525	10,821	5,000	1,757	10,000	4.69
							-
Capital Projects-8600-541							
64-12	TRAFFIC CALMING	-	-	-	-	100,000	-
	<b>TOTAL EXPENDITURES</b>	1,548,761	1,423,844	1,780,329	1,485,970	2,055,583	0.38
	<b>RESTRICTED DONATIONS</b>	194,411	193,411	195,568	195,568	195,568	0.00
	<b>REQUIRED RESERVES</b>	50,448	-	-	-	-	-
	<b>AVAILABLE BALANCE</b>	(539,866)	132,762	180,446	1,138,155	1,307,372	0.15
	<b>TOTAL ENDING FUND BALANCE</b>	<b>(295,007)</b>	<b>326,173</b>	<b>376,014</b>	<b>1,333,723</b>	<b>1,502,940</b>	<b>0.13</b>



Function	Department	Program				
Public Works	Street Improvement	Administration				
	541	4100				
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
541-10-12	REGULAR SALARIES & WAGES	92,946	47,113	69,388	69,388	73,608
541-10-14	OVERTIME	91	232	1,060	320	500
541-10-16	CHRISTMAS BONUS	120	120	200	-	200
541-10-21	FICA TAXES	8,336	4,898	5,405	5,200	5,685
541-10-23	LIFE & HEALTH INSURANCE	17,664	18,048	13,770	22,560	13,702
541-10-24	MASS MUTUAL RETIREMENT	4,012	3,890	4,163	4,450	4,447
	<b>Subtotal</b>	<b>123,169</b>	<b>74,301</b>	<b>93,986</b>	<b>101,918</b>	<b>98,142</b>
<b>OPERATING</b>						
541-30-40	TRAVEL & PER DIEM	-	-	1,800	-	1,800
541-30-41	COMMUNICATION SVCS	1,673	2,716	2,880	2,820	2,880
541-30-42	TRANSPORTATION & POSTAGE	8	32	150	10	150
541-30-46	REPAIRS & MAINTENANCE	94	13	1,040	300	1,040
541-30-51	OFFICE SUPPLIES	1,232	1,154	1,200	950	1,500
541-30-52	OPERATING SUPPLIES	3,235	3,976	4,740	4,100	6,396
541-30-54	BOOKS, PUB. SUBSCRIPTIONS	622	377	671	195	671
541-30-55	EMPLOYEE STUDY EXPENSE	-	100	400	-	400
541-30-56	VEHICLE REPAIR & MAINTENANCE	873	84	1,000	1,175	2,500
	<b>Subtotal</b>	<b>7,737</b>	<b>8,452</b>	<b>13,881</b>	<b>9,550</b>	<b>17,337</b>
<b>CAPITAL OUTLAY</b>						
<b>PROGRAM TOTAL</b>		<b>130,906</b>	<b>82,753</b>	<b>107,867</b>	<b>111,468</b>	<b>115,479</b>



Function	Department	Program				
Public Works	Street Improvement	Public Land Maintenance				
	541	4110				
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
541-10-12	REGULAR SALARIES & WAGES	155,501	90,194	123,094	123,094	130,579
541-10-14	OVERTIME	6,111	9,198	10,000	10,000	12,000
541-10-16	CHRISTMAS BONUS	300	300	300	420	300
541-10-21	FICA TAXES	14,446	9,482	10,205	10,205	10,931
541-10-23	LIFE & HEALTH INSURANCE	33,120	33,840	34,425	33,840	34,253
541-10-24	MASS MUTUAL RETIREMENT	7,519	7,460	7,986	8,100	8,555
	<b>Subtotal</b>	<b>216,997</b>	<b>150,474</b>	<b>186,010</b>	<b>185,659</b>	<b>196,618</b>
<b>OPERATING</b>						
541-30-34	OTHER CONTRACTUAL SVCS	7,766	676	8,250	3,893	10,000
541-30-40	TRAVEL & PER DIEM	-	-	1,000	-	1,000
541-30-41	COMMUNICATION SVCS	415	423	600	580	600
541-30-43	UTILITY SVCS	81,789	68,434	80,000	70,000	80,000
541-30-46	REPAIRS & MAINTENANCE	6,529	14,815	17,457	11,000	21,457
541-30-51	OFFICE SUPPLIES	-	-	200	-	-
541-30-52	OPERATING SUPPLIES	22,511	22,461	62,655	32,000	55,130
541-30-55	EMPLOYEE STUDY EXPENSE	96	150	1,200	-	1,200
541-30-56	VEHICLE REPAIR & MAINTENANCE	11,954	12,769	18,000	23,037	24,000
	<b>Subtotal</b>	<b>131,060</b>	<b>119,728</b>	<b>189,362</b>	<b>140,510</b>	<b>193,387</b>
<b>CAPITAL OUTLAY</b>						
541-60-64	MACHINERY & EQUIPMENT	-	-	15,000	13,069	15,000
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>13,069</b>	<b>15,000</b>
	<b>PROGRAM TOTAL</b>	<b>348,057</b>	<b>270,202</b>	<b>390,372</b>	<b>339,238</b>	<b>405,005</b>



Function	Department	Program				
Public Works	Street Improvement	Lighting & Control				
	541	4120				
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
541-10-12	REGULAR SALARIES & WAGES	37,056	31,947	31,498	31,498	33,249
541-10-14	OVERTIME	380	710	2,000	580	2,000
541-10-16	CHRISTMAS BONUS	100	100	100	100	100
541-10-21	FICA TAXES	6,921	(1,747)	2,570	2,500	2,705
541-10-22	FLORIDA RETIREMENT SYSTEM	5,640	-	-	-	-
541-10-23	LIFE & HEALTH INSURANCE	10,120	11,280	11,475	11,280	11,418
541-10-24	MASS MUTUAL RETIREMENT	-	1,818	2,010	2,000	2,115
	<b>Subtotal</b>	<b>60,217</b>	<b>44,108</b>	<b>49,653</b>	<b>47,958</b>	<b>51,587</b>
<b>OPERATING</b>						
541-30-34	OTHER CONTRACTUAL SVCS	7,294	117,114	32,740	4,653	72,740
541-30-40	TRAVEL & PER DIEM	-	-	200	-	200
541-30-41	COMMUNICATION SVCS	841	812	900	520	900
541-30-43	UTILITY SVCS	148,881	153,797	158,000	140,000	165,500
541-30-46	REPAIRS & MAINTENANCE	1,947	27	67,702	12	38,702
541-30-51	OFFICE SUPPLIES	44	191	100	28	-
541-30-52	OPERATING SUPPLIES	10,700	9,284	11,596	15,900	15,000
541-30-53	ROAD MATERIALS & SUPPLIES	6,034	11,510	10,000	4,533	10,000
541-30-55	EMPLOYEE STUDY EXPENSE	-	50	1,400	-	1,400
541-30-56	VEHICLE REPAIR & MAINTENANCE	908	9	2,000	1,727	2,000
	<b>Subtotal</b>	<b>176,649</b>	<b>292,794</b>	<b>284,638</b>	<b>167,373</b>	<b>306,442</b>
<b>CAPITAL OUTLAY</b>						
	<b>PROGRAM TOTAL</b>	<b>236,866</b>	<b>336,902</b>	<b>334,291</b>	<b>215,331</b>	<b>358,029</b>



Function	Department	Program				
Public Works	Street Improvement	Street Maintenance & Construction				
	541	4130				
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
541-10-12	REGULAR SALARIES & WAGES	258,869	187,365	251,207	220,300	266,941
541-10-14	OVERTIME	5,206	5,380	15,000	12,000	10,000
541-10-16	CHRISTMAS BONUS	700	700	700	600	700
541-10-21	FICA TAXES	16,821	20,612	20,418	17,000	21,440
541-10-23	LIFE & HEALTH INSURANCE	68,080	67,680	80,325	64,860	79,924
541-10-24	MASS MUTUAL RETIREMENT	13,839	11,399	15,972	14,000	16,617
	<b>Subtotal</b>	<b>363,515</b>	<b>293,136</b>	<b>383,622</b>	<b>328,760</b>	<b>395,622</b>
<b>OPERATING</b>						
541-30-31	PROFESSIONAL SVC	-	-	-	-	85,000
541-30-40	TRAVEL & PER DIEM	-	-	1,800	-	1,800
541-30-41	COMMUNICATION SVCS	1,661	1,806	2,000	2,900	2,000
541-30-46	REPAIRS & MAINTENANCE	1,575	16,100	15,000	15,000	15,000
541-30-51	OFFICE SUPPLIES	-	127	100	-	-
541-30-52	OPERATING SUPPLIES	24,501	27,233	36,876	35,100	39,104
541-30-53	ROAD MATERIALS & SUPPLIES	-	1,792	7,500	865	7,500
541-30-54	BOOKS, PUB. SUBSCRIPTIONS	300	380	410	390	360
541-30-55	EMPLOYEE STUDY EXPENSE	192	300	2,700	2,500	2,700
541-30-56	VEHICLE REPAIR & MAINTENANCE	11,571	14,989	7,000	11,000	7,000
	<b>Subtotal</b>	<b>39,800</b>	<b>62,727</b>	<b>73,386</b>	<b>67,755</b>	<b>160,464</b>
<b>CAPITAL OUTLAY</b>						
<b>PROGRAM TOTAL</b>		<b>403,315</b>	<b>355,863</b>	<b>457,008</b>	<b>396,515</b>	<b>556,086</b>



Function	Department	Program				
Public Works	Public Works - Street Improvement	Lawn Mowing				
	541	4140				
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
541-10-12	REGULAR SALARIES & WAGES	162,244	117,886	151,963	133,000	151,167
541-10-14	OVERTIME	6,152	7,654	8,500	7,600	8,500
541-10-16	CHRISTMAS BONUS	400	500	500	500	600
541-10-21	FICA TAXES	14,079	9,814	12,314	11,000	12,261
541-10-23	LIFE & HEALTH INSURANCE	51,520	53,580	57,375	51,700	57,189
541-10-24	MASS MUTUAL RETIREMENT	8,679	8,118	9,628	8,500	9,581
	<b>Subtotal</b>	<b>243,074</b>	<b>197,552</b>	<b>240,280</b>	<b>212,300</b>	<b>239,298</b>
<b>OPERATING</b>						
541-30-34	OTHER CONTRACUTAL SVCS	32,214	34,303	40,000	40,000	50,000
541-30-40	TRAVEL & PER DIEM	-	-	532	-	532
541-30-41	COMMUNICATION SVCS	797	990	1,100	1,200	800
541-30-46	REPAIRS & MAINTENANCE	2,881	2,473	4,292	240	4,592
541-30-51	OFFICE SUPPLIES	-	-	125	-	-
541-30-52	OPERATING SUPPLIES	23,481	22,253	25,980	24,500	28,752
541-30-54	BOOKS, PUB. SUBSCRIPTIONS	-	-	100	-	100
541-30-55	EMPLOYEE STUDY EXPENSE	240	250	3,700	-	3,700
541-30-56	VEHICLE REPAIR & MAINTENANCE	3,015	4,316	5,000	4,000	5,000
	<b>Subtotal</b>	<b>62,628</b>	<b>64,585</b>	<b>80,829</b>	<b>69,940</b>	<b>93,476</b>
<b>CAPITAL OUTLAY</b>						
541-60-64	MACHINERY & EQUIPMENT	-	-	15,000	13,069	15,000
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>13,069</b>	<b>15,000</b>
	<b>PROGRAM TOTAL</b>	<b>305,702</b>	<b>262,137</b>	<b>336,109</b>	<b>295,309</b>	<b>347,774</b>



Function		Department			Program	
Public Works		Public Works - Street Improvement			Tree Service & Acquisition	
		541			4150	
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>OPERATING</b>						
541-30-34	OTHER CONTRACTUAL SVCS	37,732	32,447	41,000	40,578	41,000
541-30-46	REPAIRS & MAINTENANCE	-	-	500	-	500
541-30-51	OFFICE SUPPLIES	-	-	200	-	200
541-30-52	OPERATING SUPPLIES	-	-	16,000	-	16,000
	<b>Subtotal</b>	<b>37,732</b>	<b>32,447</b>	<b>57,700</b>	<b>40,578</b>	<b>57,700</b>
<b>CAPITAL OUTLAY</b>						
	<b>PROGRAM TOTAL</b>	<b>37,732</b>	<b>32,447</b>	<b>57,700</b>	<b>40,578</b>	<b>57,700</b>



Function	Department	Program				
Public Works	Public Works - Street Improvement	Tree Service & Acquisition				
	581	8400				
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>OPERATING</b>						
581-30-32	ACCOUNTING & AUDITING	2,725	2,750	2,750	2,774	2,890
581-30-45	INSURANCE	79,933	69,969	89,232	83,000	102,620
581-92-17	TERMINATION PAY	3,525	10,821	5,000	1,757	10,000
	<b>Subtotal</b>	<b>86,183</b>	<b>83,540</b>	<b>96,982</b>	<b>87,531</b>	<b>115,510</b>
<b>CAPITAL OUTLAY</b>						
	<b>PROGRAM TOTAL</b>	<b>86,183</b>	<b>83,540</b>	<b>96,982</b>	<b>87,531</b>	<b>115,510</b>





Function	Department	Program
Public Works	Street Improvement	Tree Service & Acquisition
	541	8600

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
	<b>CAPITAL OUTLAY</b>					
541-64-12	TRAFFIC CALMING	-	-	-	-	100,000
	<b>Subtotal</b>	-	-	-	-	100,000
	<b>PROGRAM TOTAL</b>	-	-	-	-	100,000





## 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.

### DEPARTMENT GOALS & OBJECTIVES

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



Function	Department	Department
Public Works	Community Redevelopment - CRA Summary	Summary
		Programs Capital Positions



Title	Budget by Program	
ADMINISTRATION	\$	238,747
DEVELOPMENT / OTHER PROJECTS		160,000
CAPITAL PROJECTS		540,000
DEPRECIATION EXPENSE / DEBT SERVICE		198,148
<b>Department Total</b>	<b>\$</b>	<b>1,136,895</b>

**Capital Requests**

Machinery & Equipment	\$	1,000
<b>Total</b>	<b>\$</b>	<b>1,000</b>

Summary by Category	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/Projected
Personnel Services	26,953	26,741	113,774	124,909	135,802	0.09
Operating Expenses	92,272	70,965	94,445	81,789	101,945	0.25
<b>Subtotal</b>	<b>119,225</b>	<b>97,706</b>	<b>208,219</b>	<b>206,698</b>	<b>237,747</b>	<b>0.15</b>
Capital Outlay	3,000,000	924	1,000	-	1,000	-
Development Incentive	57,452	58,668	137,000	56,000	160,000	1.86
CRA Capital Projects	92,131	72,015	130,000	82,807	540,000	5.52
Debt Service	-	198,148	198,150	198,150	198,148	0.00
<b>Department Total</b>	<b>3,268,808</b>	<b>427,461</b>	<b>674,369</b>	<b>543,655</b>	<b>1,136,895</b>	<b>1.09</b>





Fund Type		Community Redevelopment Trust Fund					Profile
CRA Trust   Governmental		Summary					Major Fund
Fund Family: Special Revenue							
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23	% Change Proposed/Projected
	<b>BEGINNING FUND BALANCE</b>	1,390,058	1,728,731	1,046,806	2,081,458	2,396,548	
	<b>REVENUE</b>						
329-10-00	SIGNAGE APPLICATION FEE	-	-	100	-	-	-
330-10-00	INCREMENTAL PAYMENT	289,087	334,343	340,107	369,013	429,770	0.00
361-10-00	INTEREST	8,297	3,595	4,500	3,200	2,050	0.00
364-20-00	SALE OF LAND	60,000	-	-	-	-	-
366-10-00	PRIVATE CONTRIB. & DONATIONS	100,150	-	-	-	-	-
381-01-00	TRANSFERS FR GEN. FUND	379,791	442,250	486,532	486,532	614,200	0.00
384-10-01	BANK LOAN	3,000,000	-	-	-	-	-
	<b>TOTAL REVENUE</b>	<b>3,837,325</b>	<b>780,188</b>	<b>831,239</b>	<b>858,745</b>	<b>1,046,020</b>	<b>0.00</b>
	<b>TOTAL REVENUES &amp; BALANCES</b>	<b>5,227,383</b>	<b>2,508,919</b>	<b>1,878,045</b>	<b>2,940,203</b>	<b>3,442,568</b>	<b>0.00</b>
	<b>EXPENDITURES</b>						
1230-516	ADMINISTRATION	30,856	28,636	123,219	132,643	146,747	-
1230-516	CRA PROGRAMS	13,213	14,070	30,000	19,055	36,000	-
516-30-43	CRA STREETLIGHTING	55,000	55,000	55,000	55,000	55,000	-
8100-581	TRANSFER TO SALES TAX REV.	250,000	-	-	-	-	-
8400-581	DEVELOPMENT INCENTIVE	57,452	58,668	137,000	56,000	160,000	-
8600-541	CAPITAL PROJECTS	-	-	-	-	50,000	-
8600-581	CAPITAL PROJECTS	92,131	72,015	130,000	82,807	490,000	0.00
8800-581	DEPRECIATION EXPENSE / DEBT SERVICE	-	198,148	198,150	198,150	198,148	0.00
1230-516	CAPITAL OUTLAY	3,000,000	924	1,000	-	1,000	-
	<b>TOTAL EXPENDITURES</b>	<b>3,498,652</b>	<b>427,461</b>	<b>674,369</b>	<b>543,655</b>	<b>1,136,895</b>	<b>0.00</b>
	<b>REQUIRED RESERVES</b>	<b>862,680</b>	<b>105,401</b>	<b>166,283</b>	<b>134,052</b>	<b>280,330</b>	<b>0.00</b>
	<b>AVAILABLE BALANCE</b>	<b>866,051</b>	<b>1,976,057</b>	<b>1,037,393</b>	<b>2,262,496</b>	<b>2,025,343</b>	<b>0.00</b>
	<b>TOTAL ENDING FUND BALANCE</b>	<b>1,728,731</b>	<b>2,081,458</b>	<b>1,203,676</b>	<b>2,396,548</b>	<b>2,305,673</b>	<b>(0.04)</b>



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

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
516-10-12	REGULAR SALARIES & WAGES	21,946	21,534	72,008	85,160	86,164
516-10-21	FICA TAXES	1,493	1,573	5,509	5,509	6,607
516-10-23	LIFE & HEALTH INSURANCE	2,208	2,256	14,256	5,100	13,702
516-10-24	MASS MUTUAL RETIREMENT	1,306	1,378	22,001	1,140	1,400
516-10-26	OTHER RETIREMENT	-	-	-	28,000	27,929
	<b>Subtotal</b>	<b>26,953</b>	<b>26,741</b>	<b>113,774</b>	<b>124,909</b>	<b>135,802</b>
<b>OPERATING</b>						
516-30-31	PROFESSIONAL SVCS	442	5,000	5,000	2,250	5,000
516-30-32	ACCOUNTING & AUDITING	1,099	1,100	5,000	5,150	5,250
516-30-34	OTHER CONTRACTUAL SVCS	12,771	9,070	25,000	16,805	31,000
516-30-40	TRAVEL & PER DIEM	1,971	-	3,550	1,449	4,800
516-30-42	TRANSPORTATION & POSTAGE	(13,750)	-	-	-	-
516-30-43	UTILITY SVCS	68,750	55,000	55,000	55,000	55,000
516-30-51	OFFICE SUPPLIES	38	-	100	40	100
516-30-52	OPERATING SUPPLIES	-	-	-	300	-
516-30-54	BOOKS, PUB, SUBSCRIPTIONS	795	795	795	795	795
	<b>Subtotal</b>	<b>72,116</b>	<b>70,965</b>	<b>94,445</b>	<b>81,789</b>	<b>101,945</b>
<b>CAPITAL OUTLAY</b>						
516-60-61	LAND	3,000,000	-	-	-	-
516-60-65	WAYFINDING SIGNS	-	924	1,000	-	1,000
	<b>Subtotal</b>	<b>3,000,000</b>	<b>924</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
	<b>PROGRAM TOTAL</b>	<b>3,099,069</b>	<b>98,630</b>	<b>209,219</b>	<b>206,698</b>	<b>238,747</b>



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

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>CRA PROJECTS</b>						
581-92-06	DEVELOPMENT INCENTIVE	57,452	58,668	137,000	56,000	160,000
	<b>PROGRAM TOTAL</b>	<b>57,452</b>	<b>58,668</b>	<b>137,000</b>	<b>56,000</b>	<b>160,000</b>



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

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>CRA PROJECTS</b>						
541-60-01	STREET REHABILITATION	-	-	-	-	50,000
581-60-21	LAKE EUSTIS SEAWALL REHAB	5,585	1,395	-	-	-
581-60-38	CRA SIDEWALK & TREE PLANTING	22,115	3,695	80,000	15,000	40,000
581-60-46	CRA PALMETTO PLAZA PARK PH2	-	-	-	-	50,000
581-60-48	HOUSING REHABILITATION	17,806	18,023	-	67,807	-
581-60-49	STREET REHABILITATION	-	48,902	50,000	-	-
581-92-49	STREET REHABILITATION	46,625	-	-	-	-
581-95-05	SPECIAL PROJECTS	-	-	-	-	400,000
	<b>PROJECTS TOTAL</b>	<b>92,131</b>	<b>72,015</b>	<b>130,000</b>	<b>82,807</b>	<b>540,000</b>





Function	Department	Program
General Government	City Manager	CRA Debt
Projects	581	8800

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>CRA Debt Service</b>						
581-70-71	DEBT - PRINCIPAL	-	112,188	116,681	116,681	116,653
581-70-72	DEBT - INTEREST	-	85,960	81,469	81,469	81,495
	<b>DEBT TOTAL</b>	-	<b>198,148</b>	<b>198,150</b>	<b>198,150</b>	<b>198,148</b>





# BUILDING SERVICES

## DEPARTMENT DESCRIPTION

The Development Services Department provides centralized development-related services for the City of Eustis. Within the Building Inspection program, the Department handles development review, site/landscape inspections, building inspections, plans review, and tree permits. The Code Enforcement office provides education and prevention of code violations, and responses to violations, and administers the hearing process and the Code Enforcement Board. The Planning program plans and regulates future growth and development by ensuring conformity of site plans, subdivisions, and other items to the City's Comprehensive Plan. The Planning program also provides information and support to the development and business communities as well as other City departments and coordinates with other local governments, the County School Board, and the Metropolitan Planning Organization.

## DEPARTMENT GOALS & OBJECTIVES

In support of the City's Strategic Plan Goal #3, to provide quality, cost-effective public services, and Goal #2, to expand the local economy, the Department will continue to provide excellent customer service by streamlining the permitting process and offering online permitting. Also, in support of Goal #3, and in support of Goal #1, to be a beautiful, livable city with a vibrant lakefront identity, the Department will work towards 90% voluntary code enforcement compliance.





Fund Type		Building Services Fund					Profile
Revenue   Governmental		Summary					Nonmajor Fund
Fund Family: Special Revenue							1520
Account	DESCRIPTION	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	929,789	924,413	315,939	841,705	978,663	
	<b>REVENUE</b>						
322-10-00	BUILDING PERMITS	343,399	475,246	425,000	800,000	1,655,900	1.07
322-20-00	PLUMBING PERMITS	15,306	14,032	15,000	20,000	20,000	0.00
322-30-00	ELECTRICAL PERMITS	45,510	67,185	65,000	73,000	80,000	0.10
322-40-00	GAS PERMITS	602	1,041	1,000	342	600	0.75
322-50-00	MECHANICAL PERMITS	31,233	29,080	27,000	36,900	35,000	(0.05)
322-60-00	DRIVEWAY PERMITS	2,185	3,464	2,500	8,500	5,500	(0.35)
322-70-00	BLDG CODE ADMIN PERMITS	1,944	4,293	11,000	5,600	3,000	(0.46)
361-10-00	INTEREST	4,435	1,479	1,200	1,100	1,000	(0.09)
	<b>TOTAL REVENUE</b>	444,614	595,820	547,700	945,442	1,801,000	0.90
	<b>TOTAL REVENUES &amp; BALANCES</b>	1,374,403	1,520,233	863,639	1,787,147	2,779,663	0.56
	<b>EXPENDITURES</b>						
	<b>OPERATING</b>						
1520-524	BUILDING INSPECTION	339,033	601,264	632,878	728,309	646,740	(0.11)
524-30-49	ADMIN SUPPORT ALLOCATION/ OTHER CHARGES	83,893	77,264	80,175	80,175	80,175	0.00
	<b>SUBTOTAL OPERATING</b>	422,926	678,528	713,053	808,484	726,915	(0.10)
	<b>CAPITAL OUTLAY</b>						
524-60-62	BUILDINGS	27,064	-	-	-	-	-
	<b>SUBTOTAL CAPITAL OUTLAY</b>	27,064	-	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	449,990	678,528	713,053	808,484	726,915	(0.10)
	<b>REQUIRED RESERVES</b>	104,283	167,308	175,821	199,352	179,239	(0.10)
	<b>AVAILABLE BALANCE</b>	820,130	674,397	(25,235)	779,312	1,873,509	1.40
	<b>TOTAL ENDING FUND BALANCE</b>	924,413	841,705	150,586	978,663	2,052,748	1.10

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



Function	Department	Program				
General Government	Development Services	Building Inspection				
	524	1520				
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
524-10-12	REGULAR SALARIES & WAGES	86,361	79,411	97,954	97,954	103,596
524-10-14	OVERTIME	1,492	722	400	689	400
524-10-16	CHRISTMAS BONUS	300	200	300	300	300
524-10-21	FICA TAXES	6,995	7,153	7,547	7,400	7,980
524-10-23	LIFE & HEALTH INSURANCE	25,760	30,080	34,425	33,840	34,253
524-10-24	MASS MUTUAL RETIREMENT	4,530	4,941	5,902	5,902	6,240
	<b>Subtotal</b>	<b>125,438</b>	<b>122,507</b>	<b>146,528</b>	<b>146,085</b>	<b>152,769</b>
<b>OPERATING</b>						
524-30-32	ACCOUNTING & AUDITING	-	1,050	1,050	1,064	1,100
524-30-34	OTHER CONTRACTUAL SVCS	170,376	236,258	440,000	365,000	440,000
524-30-40	TRAVEL & PER DIEM	35	-	2,060	-	2,060
524-30-41	COMMUNICATION SVCS	228	156	750	-	-
524-30-42	TRANSPORTATION & POSTAGE	123	149	250	180	250
524-30-45	INSURANCE	-	24,496	31,240	26,700	35,926
524-30-46	REPAIRS & MAINTENANCE	2,114	2,465	2,500	1,600	6,585
524-30-47	PRINTING & BINDING	179	-	600	-	600
524-30-48	PROMOTIONAL ACTIVITIES	28,939	198,541	1,100	183,669	1,100
524-30-49	OTHER CURRENT CHARGES	83,893	77,264	80,175	80,175	80,175
524-30-51	OFFICE SUPPLIES	1,945	2,491	2,500	2,500	2,750
524-30-52	OPERATING SUPPLIES	6,926	12,687	1,100	1,100	900
524-30-54	BOOKS, PUB, SUBSCRIPTIONS	1,678	410	500	-	500
524-30-55	EMPLOYEE STUDY EXPENSE	1,052	-	2,200	400	2,200
524-30-56	VEHICLE REPAIR & MAINTENANCE	-	54	500	11	-
	<b>Subtotal</b>	<b>297,488</b>	<b>556,021</b>	<b>566,525</b>	<b>662,399</b>	<b>574,146</b>
<b>CAPITAL OUTLAY</b>						
524-60-62	BUILDINGS	27,064	-	-	-	-
	<b>Subtotal</b>	<b>27,064</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>PROGRAM TOTAL</b>	<b>449,990</b>	<b>678,528</b>	<b>713,053</b>	<b>808,484</b>	<b>726,915</b>





# STORMWATER

## DEPARTMENT DESCRIPTION

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

## DEPARTMENT GOALS & OBJECTIVES

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





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



Program	Title	Budget by Program	FTE Positions	PTE Positions
3700	ADMINISTRATION	\$ 345,843	-	-
3710	STREET SWEEP / DRAIN MAINTENANCE	376,156	4	-
3720	CAPITAL PROJECTS	60,000	-	-
<b>Department Total</b>		<b>\$ 781,999</b>	<b>4</b>	<b>-</b>
<b>Capital Requests</b>				
	Bush Hog Mower		\$ 35,000	
<b>Total</b>			<b>\$ 35,000</b>	

Summary by Category	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/Projected
Personnel Services	232,686	251,222	273,600	242,112	282,794	0.17
Operating Expenses	103,093	107,330	166,733	106,784	179,205	0.68
<b>Subtotal</b>	<b>335,779</b>	<b>358,552</b>	<b>440,333</b>	<b>348,896</b>	<b>461,999</b>	<b>0.32</b>
Capital Outlay	396,494	108,403	35,000	472,346	60,000	(0.87)
Other Expense	260,000	260,000	260,000	260,000	260,000	0.00
<b>Department Total</b>	<b>992,273</b>	<b>726,955</b>	<b>735,333</b>	<b>1,081,242</b>	<b>781,999</b>	<b>(0.28)</b>

Authorized Personnel FTE	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	Included vacancy FY22-23
Stormwater Technician	1	-	1	1	1	1
Heavy Equipment Operator	1	2	1	1	1	-
Maintenance Worker I	1	1	1	1	1	-
Maintenance Worker II	1	1	1	1	1	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>2</b>





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

Account	DESCRIPTION	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	827,580	661,903	65,795	786,818	568,306	
	<b>REVENUE</b>						
343-90-10	STORMWATER UTILITY	822,066	850,806	854,760	860,000	859,770	(0.00)
361-10-00	INTEREST	4,530	1,064	5,800	1,220	667	(0.45)
369-30-00	OTHER MISCELLANEOUS	-	-	-	1,500	1,000	(0.33)
369-90-00	CANCEL PY EXPEND.	-	-	-	10	-	(1.00)
	<b>TOTAL REVENUE</b>	826,596	851,870	860,560	862,730	861,437	(0.00)
	<b>TOTAL REVENUES &amp; BALANCES</b>	1,654,176	1,513,773	926,355	1,649,548	1,429,743	(0.13)
	<b>EXPENDITURES</b>						
3700-538	ADMINISTRATION	298,840	306,376	340,153	303,584	345,843	0.14
3710-538	STREET SWEEP / DRAIN MAINTENANCE	319,789	312,176	360,180	305,312	376,156	0.23
3720-538	CAPITAL PROJECTS	373,644	108,403	35,000	472,346	60,000	(0.87)
	<b>TOTAL EXPENDITURES</b>	992,273	726,955	735,333	1,081,242	781,999	(0.28)
	<b>Net Revenue (Gain/Loss)</b>	(165,677)	124,915	125,227	(218,512)	79,438	(1.36)
	<b>REQUIRED RESERVES</b>	89,471	111,272	104,697	270,311	195,500	(0.28)
	<b>AVAILABLE BALANCE</b>	572,432	675,546	86,325	297,996	452,244	0.52
	<b>TOTAL ENDING FUND BALANCE</b>	<b>661,903</b>	<b>786,818</b>	<b>191,022</b>	<b>568,306</b>	<b>647,744</b>	<b>0.14</b>



Function	Department	Program				
Public Works	Public Works - Stormwater	Administration				
	538	3700				
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>OPERATING</b>						
538-30-31	PROFESSIONAL SERVICES	9,300	9,300	27,132	9,300	27,132
538-30-32	ACCOUNTING & AUDITING	2,725	2,725	2,725	2,761	2,865
538-30-40	TRAVEL & PER DIEM	-	-	1,000	-	1,000
538-30-45	INSURANCE	21,370	31,914	37,000	31,523	42,550
538-30-51	OFFICE SUPPLIES	-	-	100	-	100
538-30-52	OPERATING SUPPLIES	-	-	200	-	200
538-30-54	BOOKS, PUB, SUBSCRIPTIONS	-	-	100	-	100
538-90-17	TERMINATION PAY	-	-	1,896	-	1,896
538-90-18	BAD DEBT WRITE-OFF	5,445	2,437	10,000	-	10,000
	<b>Subtotal</b>	<b>38,840</b>	<b>46,376</b>	<b>80,153</b>	<b>43,584</b>	<b>85,843</b>
538-91-13	TRANSFER TO STREET IMPROV.	260,000	260,000	260,000	260,000	260,000
	<b>Subtotal</b>	<b>260,000</b>	<b>260,000</b>	<b>260,000</b>	<b>260,000</b>	<b>260,000</b>
<b>CAPITAL OUTLAY</b>						
<b>PROGRAM TOTAL</b>						
		<b>298,840</b>	<b>306,376</b>	<b>340,153</b>	<b>303,584</b>	<b>345,843</b>



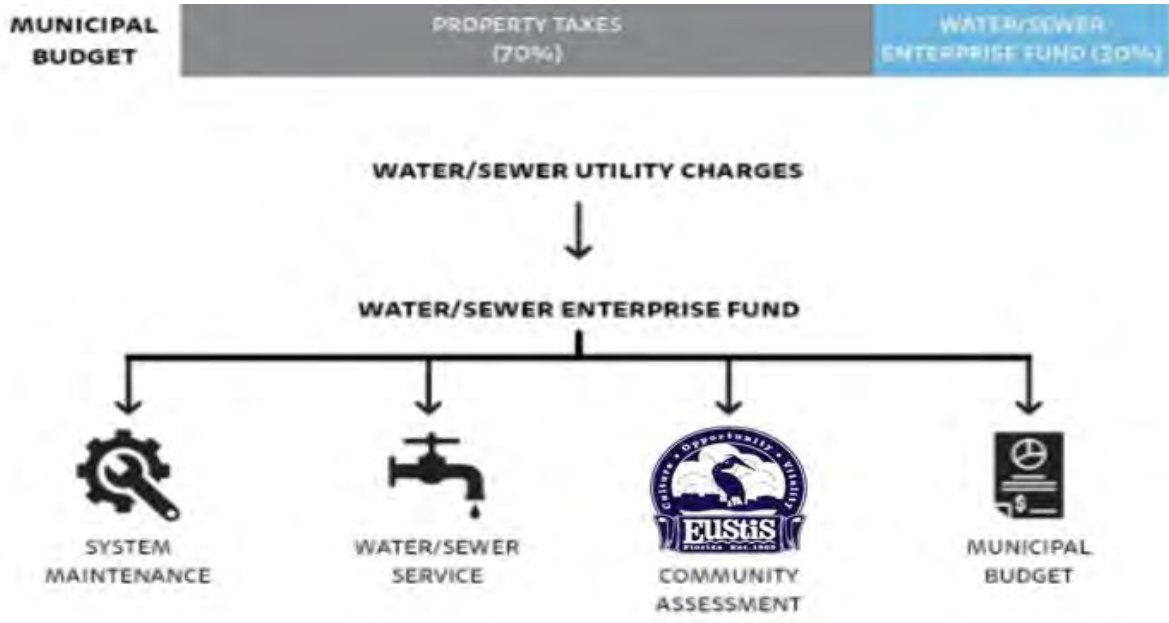
Function	Department	Program
Public Works	Public Works - Stormwater	Street Sweep & Drain Maint.
	538	3710

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
538-10-12	REGULAR SALARIES & WAGES	159,864	171,501	183,779	172,000	191,615
538-10-14	OVERTIME	4,356	5,986	8,000	5,500	8,000
538-10-16	CHRISTMAS BONUS	480	480	400	380	400
538-10-21	FICA TAXES	11,313	13,087	14,702	13,000	15,308
538-10-23	LIFE & HEALTH INSURANCE	47,438	49,632	55,080	40,232	55,494
538-10-24	MASS MUTUAL RETIREMENT	9,235	10,536	11,639	11,000	11,977
	<b>Subtotal</b>	<b>232,686</b>	<b>251,222</b>	<b>273,600</b>	<b>242,112</b>	<b>282,794</b>
<b>OPERATING</b>						
538-30-34	OTHER CONTRACTUAL SVCS	2,991	3,973	4,900	4,900	4,900
538-30-40	TRAVEL & PER DIEM	-	-	500	-	500
538-30-41	COMMUNICATION SVCS	715	336	700	800	700
538-30-46	REPAIRS & MAINTENANCE	22,640	18,321	32,500	28,000	32,500
538-30-49	OTHER CURRENT CHARGES	7,325	12,349	16,900	5,000	16,900
538-30-51	OFFICE SUPPLIES	-	45	100	-	100
538-30-52	OPERATING SUPPLIES	13,144	13,790	23,480	17,000	30,262
538-30-55	EMPLOYEE STUDY EXPENSE	-	200	1,000	1,000	1,000
538-30-56	VEHICLE REPAIR & MAINTENANCE	17,438	11,940	6,500	6,500	6,500
	<b>Subtotal</b>	<b>64,253</b>	<b>60,954</b>	<b>86,580</b>	<b>63,200</b>	<b>93,362</b>
<b>CAPITAL OUTLAY</b>						
538-60-64	MACHINERY & EQUIPMENT	22,850	-	-	-	-
	<b>Subtotal</b>	<b>22,850</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>PROGRAM TOTAL</b>	<b>319,789</b>	<b>312,176</b>	<b>360,180</b>	<b>305,312</b>	<b>376,156</b>



Function	Department	Program				
Public Works	Public Works - Stormwater	Stormwater Projects				
	538	3720				
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>CAPITAL OUTLAY</b>						
538-60-01	DIEDRICH ST STORMWATER	-	-	-	-	60,000
538-60-04	BUSH HOG MOWER	-	-	35,000	34,066	-
538-60-63	STORMWATER MASTER PLAN	-	-	-	88,459	-
538-60-64	ARDICE/RULEM/KURT IMPV	270,967	-	-	-	-
538-60-66	CONCRETE CRUSHING	42,700	-	-	-	-
538-60-70	BUENA VISTA STORM IMPROV	29,178	72,431	-	-	-
538-60-72	WEST WOODWARD IMPROV.	-	-	-	349,821	-
538-60-73	EXETER ST DRAINAGE	30,799	35,972	-	-	-
	<b>Subtotal</b>	<b>373,644</b>	<b>108,403</b>	<b>35,000</b>	<b>472,346</b>	<b>60,000</b>
	<b>PROJECTS TOTAL</b>	<b>373,644</b>	<b>108,403</b>	<b>35,000</b>	<b>472,346</b>	<b>60,000</b>

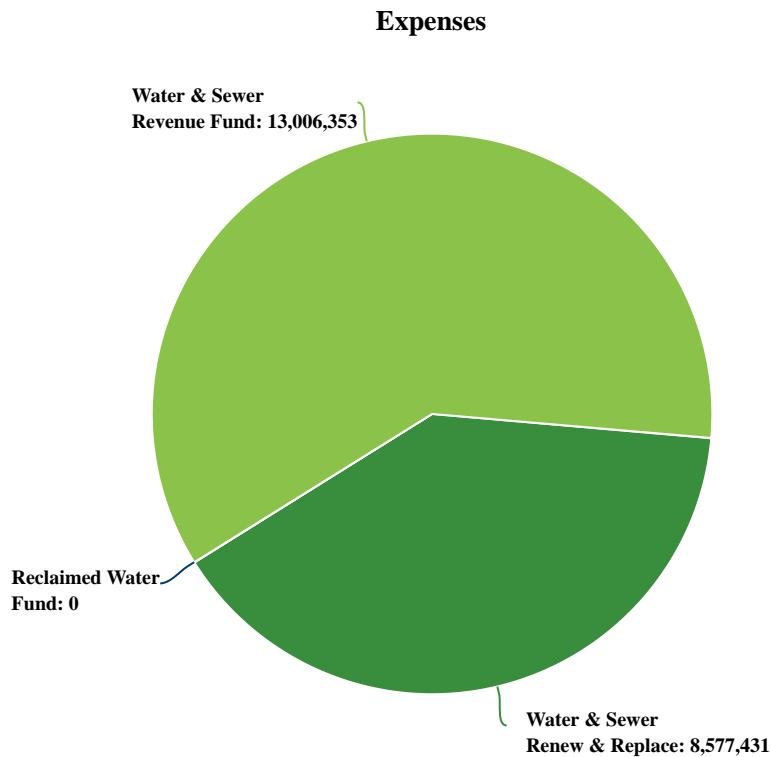
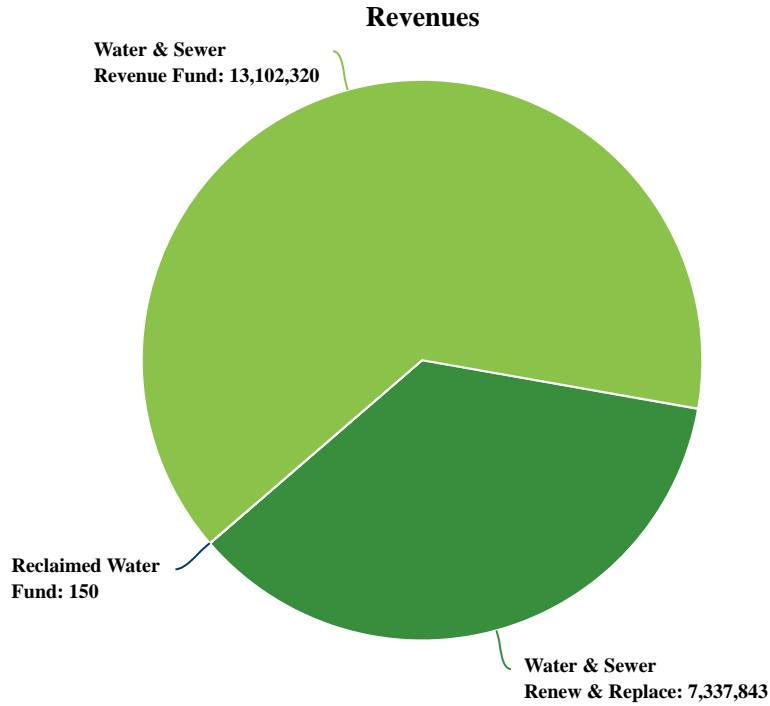
# ENTERPRISE FUNDS



## Enterprise Funds Summary Fiscal Year 2022-23

Estimated Revenues & Expenses	Water & Sewer Revenue Fund FY 22-23	Reclaimed Water Fund FY 22-23	Water & Sewer R&R Fund FY 22-23	Total Enterprise Funds FY 22-23
<b>Beginning Estimated Fund Balance</b>	<b>\$5,808,304</b>	<b>\$169,854</b>	<b>\$10,624,857</b>	<b>\$16,603,015</b>
<b>Estimated Revenues:</b>				
Ad Valorem Taxes	-	-	-	-
Utility Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental Revenue	-	-	5,334,843	5,334,843
Charges for Services	12,897,500	-	-	12,897,500
Fines and Forfeitures	179,000	-	-	179,000
Miscellaneous Revenues	25,820	150	3,000	28,970
Other Financing Sources	-	-	2,000,000	2,000,000
<b>Total Estimated Revenues</b>	<b>13,102,320</b>	<b>150</b>	<b>7,337,843</b>	<b>20,440,313</b>
<b>Total Estimated Revenues &amp; Balances</b>	<b>18,910,624</b>	<b>170,004</b>	<b>17,962,700</b>	<b>37,043,328</b>
<b>Estimated Expenses:</b>				
General Governmental Services	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	5,445,505	-	7,727,500	13,173,005
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Culture and Recreation	-	-	-	-
Debt Service	-	-	849,931	849,931
Other Financing Sources (Uses)	7,560,198	-	-	7,560,198
<b>Total Estimated Expenses</b>	<b>13,005,703</b>	<b>-</b>	<b>8,577,431</b>	<b>21,583,134</b>
<b>Reserves</b>	<b>3,206,881</b>	<b>-</b>	<b>-</b>	<b>3,206,881</b>
<b>Total Appropriated Expenses &amp; Reserves</b>	<b>16,212,584</b>	<b>-</b>	<b>8,577,431</b>	<b>24,790,015</b>
<b>Available Estimated Balance</b>	<b>2,698,040</b>	<b>170,004</b>	<b>9,385,269</b>	<b>12,253,313</b>
<b>Ending Estimated Fund Balance</b>	<b>\$5,904,921</b>	<b>\$170,004</b>	<b>\$9,385,269</b>	<b>\$15,460,194</b>

**Figure 30:**  
**Budget Enterprise Funds FY 2022-23 : Revenues vs. Expenses**  
**Total Revenues - \$20,440,313**  
**Total Expenses - \$21,583,134**





Fund Type	Water & Sewer Revenue Fund					Profile
Revenue Fund   Enterprise	Summary					Major Fund
Fund Family: Proprietary						
DESCRIPTION	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/ Projected
BEGINNING FUND BALANCE	9,349,838	10,353,545	9,424,290	11,828,599	5,808,304	
TOTAL REVENUE	11,564,095	12,755,264	12,399,790	12,081,627	13,102,320	0.08
TOTAL REVENUES & BALANCES	20,913,933	23,108,809	21,824,080	23,910,226	18,910,624	(0.21)
TOTAL EXPENDITURES	10,560,388	11,280,210	13,817,907	18,101,922	13,005,703	(0.28)
NET REVENUE (LOSS)	1,003,707	1,475,054	(1,418,117)	(6,020,295)	96,617	(1.02)
OPERATING RESERVES	2,603,928	2,781,418	3,407,150	4,463,481	3,206,881	(0.28)
AVAILABLE BALANCE	7,749,617	9,047,181	4,599,023	1,344,823	2,698,040	1.01
<b>TOTAL ENDING FUND BALANCE</b>	<b>10,353,545</b>	<b>11,828,599</b>	<b>8,006,173</b>	<b>5,808,304</b>	<b>5,904,921</b>	<b>0.02</b>





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

Account	DESCRIPTION	Actual Revenue FY19-20	Actual Revenue FY20-21	Adopted Revenue FY21-22	Projected Revenue FY21-22	Proposed Revenue FY22-23	% Change Proposed/ Projected
<b>WATER REVENUES</b>							
340-30-10	WATER SALES	5,012,329	5,097,137	5,260,000	5,212,700	5,521,000	0.06
340-30-11	WATER SALES SORRENTO	438,409	438,524	483,000	463,600	512,000	0.10
340-30-12	WATER SALES HEATHROW	65,783	70,945	72,000	78,825	84,000	0.07
340-30-20	WATER SERVICE CHARGE	78,333	87,142	93,000	79,100	89,000	0.13
340-30-30	WATER TAPPING CHARGE	371,407	208,900	235,000	204,900	172,000	(0.16)
340-30-40	RECLAIMED WATER	448,718	440,725	483,000	517,600	578,000	0.12
340-30-50	BACKFLOW PREVENTION	14,305	10,155	14,490	11,400	10,000	(0.12)
	<b>Subtotal</b>	<b>6,429,284</b>	<b>6,353,528</b>	<b>6,640,490</b>	<b>6,568,125</b>	<b>6,966,000</b>	<b>0.06</b>
<b>WASTEWATER REVENUES</b>							
340-50-10	SEWER SERVICE CHARGES	4,654,217	4,787,753	5,155,000	4,980,000	5,276,000	0.06
340-50-11	SEWER SERVICE SORRENTO	186,973	189,859	196,000	196,500	217,000	0.10
340-50-12	SEWER SERVICE HEATHROW	80,873	89,564	95,000	91,500	108,000	0.18
340-50-20	SEWER TAPPING CHARGES	10,065	12,870	8,000	23,000	19,000	(0.17)
340-50-23	HEATHROW ASS.	-	-	-	-	100,000	-
340-50-30	UMATILLA SEWER CHARGES	-	-	90,000	-	211,500	-
	<b>Subtotal</b>	<b>4,932,128</b>	<b>5,080,046</b>	<b>5,544,000</b>	<b>5,291,000</b>	<b>5,931,500</b>	<b>0.12</b>
<b>FINES &amp; FORFEITURES</b>							
354-30-00	LATE FEE PENALTIES	115,878	180,823	180,000	190,000	179,000	(0.06)
	<b>Subtotal</b>	<b>115,878</b>	<b>180,823</b>	<b>180,000</b>	<b>190,000</b>	<b>179,000</b>	<b>(0.06)</b>
<b>MISCELLANEOUS</b>							
361-10-00	INTEREST	66,945	22,458	25,000	20,700	20,000	(0.03)
361-30-00	NET INC (DEC)	-	-	-	(187)	-	(1.00)
364-30-00	SALE OF FIXED ASSETS	-	674,502	-	-	-	-
366-10-00	PRIVATE DONATIONS	-	433,978	-	-	-	-
369-30-00	OTHER MISCELLANEOUS	19,440	9,883	5,300	6,815	5,000	(0.27)
369-40-00	MISC. REIMBURSEMENTS	-	-	-	3,059	-	(1.00)
369-50-00	BAD DEBT RECOVERY	420	-	5,000	2,000	700	(0.65)
369-90-00	CANCEL PY EXPEND.	-	46	-	115	120	0.04
	<b>Subtotal</b>	<b>86,805</b>	<b>1,140,867</b>	<b>35,300</b>	<b>32,502</b>	<b>25,820</b>	<b>(0.21)</b>
	<b>TOTAL REVENUES</b>	<b>11,564,095</b>	<b>12,755,264</b>	<b>12,399,790</b>	<b>12,081,627</b>	<b>13,102,320</b>	<b>0.08</b>



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

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23	% Change Proposed/Projected
<b>PUBLIC UTILITIES</b>							
3100-536	ADMINISTRATION UTILITIES	515,753	514,297	577,764	501,195	790,678	0.58
3120-536	CUSTOMER SERVICE UTILITIES	510,628	510,657	625,256	575,051	688,060	0.20
3130-536	METER READING UTILITIES	239,050	241,516	260,839	228,852	351,528	0.54
3140-536	ENVIRONMENTAL COMPLIANCE WW	-	-	-	-	232,469	-
	<b>Subtotal</b>	<b>1,265,431</b>	<b>1,266,470</b>	<b>1,463,859</b>	<b>1,305,098</b>	<b>2,062,735</b>	<b>0.58</b>
<b>WATER</b>							
3300-533	ADMINISTRATION W	247,892	321,071	459,566	379,515	429,167	0.13
3310-533	TREATMENT W	589,509	585,514	666,790	605,685	796,924	0.32
3320-533	DISTRIBUTION W	898,508	864,678	1,037,748	904,602	1,177,216	0.30
3330-533	GROUND MAINTENANCE W	60,029	57,009	114,951	65,420	119,196	0.82
3340-533	BACKFLOW / CONSERVATION W	64,271	66,321	103,422	94,891	-	(1.00)
3360-533	EASTERN WATER PLANT W	147,632	95,933	180,224	128,323	233,174	0.82
3370-533	RECLAIMED DISTRIBUTION W	4,187	4,324	-	-	-	-
	<b>Subtotal</b>	<b>2,012,028</b>	<b>1,994,850</b>	<b>2,562,701</b>	<b>2,178,436</b>	<b>2,755,677</b>	<b>0.26</b>
<b>WASTEWATER</b>							
3500-535	ADMINISTRATION WW	188,230	144,559	166,230	159,545	206,261	0.29
3510-535	COLLECTION / LIFT STATION WW	567,764	519,491	527,942	537,793	604,167	0.12
3520-535	TREATMENT WW	760,611	673,701	794,052	614,253	851,813	0.39
3530-535	LABORATORY WW	198,458	198,146	214,252	203,651	216,173	0.06
3540-535	RECLAIMED WATER WW	206,754	170,373	217,276	188,190	224,626	0.19
3550-535	SLUDGE DISPOSAL WW	117,567	136,877	199,000	154,146	261,100	0.69
3560-535	EASTERN WASTEWATER PLANT WW	258,188	172,384	182,341	159,055	247,871	0.56
3570-535	ENVIRONMENTAL COMPLIANCE WW	63,112	63,850	66,891	63,996	-	(1.00)
3580-535	EASTERN LIFT STATIONS WW	74,910	66,350	70,355	66,135	77,817	0.18
	<b>Subtotal</b>	<b>2,435,594</b>	<b>2,145,731</b>	<b>2,438,339</b>	<b>2,146,764</b>	<b>2,689,828</b>	<b>0.25</b>



Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23	% Change Proposed/Projected
<b>NON-DEPARTMENTAL</b>							
8100-536-91-01	TRANSFER TO GENERAL FUND	1,800,000	1,800,000	2,000,000	2,000,000	2,300,000	0.15
8100-536-91-02	TRANS TO GEN FUND (ADDL)	-	-	-	1,358,316	-	(1.00)
8100-536-91-03	TRANSFER TO W&S R&R (ADDL)	-	-	-	3,976,526	-	(1.00)
8100-536-91-42	TRANS TO W&S R&R FUND	1,932,700	3,036,700	4,188,050	4,188,050	2,000,000	(0.52)
8100-536-91-66	TRANS TO SEWER IMPACT	600,000	491,600	293,158	293,158	296,477	0.01
8400-536-30-32	PROFESSIONAL SVCS	39,279	-	42,000	38,585	42,000	0.09
8400-536-90-04	UNEMPLOYMENT COMP.	-	-	2,000	-	2,000	-
8400-536-90-06	CONTINGENCY - WATER	340	3,478	50,000	1,000	50,000	49.00
8400-536-90-07	CONTINGENCY - SEWER	-	11,659	50,000	-	50,000	-
8400-536-90-16	TERMINATION PAY	5,770	33,744	15,000	79,483	60,000	(0.25)
8400-536-90-18	BAD DEBT WRITE-OFF	42,007	17,388	80,000	-	80,000	-
8500-536-30-32	PROFESSIONAL SVCS	-	35,000	-	-	-	-
8500-536-30-45	INSURANCE	474,510	485,213	632,800	536,506	616,986	0.15
8500-536-30-58	OPEB EXPENDITURE	(57,148)	(41,623)	-	-	-	-
8600-538-60-63	BLUE LAKE PUMPING	9,877	-	-	-	-	-
	<b>Total Non-Departmental</b>	<b>4,847,335</b>	<b>5,873,159</b>	<b>7,353,008</b>	<b>12,471,624</b>	<b>5,497,463</b>	<b>(0.56)</b>
	<b>TOTAL EXPENSE</b>	<b>10,560,388</b>	<b>11,280,210</b>	<b>13,817,907</b>	<b>18,101,922</b>	<b>13,005,703</b>	<b>(0.28)</b>





## PUBLIC UTILITIES

### DEPARTMENT DESCRIPTION

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

### DEPARTMENT GOALS & OBJECTIVES

In support of the City Strategic Plan Priorities and Strategies, Competent and Effective Government, Goal #3 is to provide quality, cost-effective public services; the Public Utilities Department will continue to research techniques for improving efficiency and effectiveness with regards to its drafting, GIS, engineering, project management, and design functions. The Utilities Department is looking for ways to improve customer service, and increase the amount of new, more efficient water reading units installed. The Department will also continue to stay informed about the best practices and technologies with regard to billing and revenue collection and will implement them whenever possible.



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	\$ 790,678	6	-
3120	CUSTOMER SERVICE UTILITIES	688,060	7	-
3130	METER READING UTILITIES	351,528	4	-
3140	ENVIRONMENTAL COMPLIANCE WW	232,469	3	-
8100	FUND TRANSFERS W & WW	4,596,477	-	-
8400	CONTINGENCIES W & WW	284,000	-	-
8500	INSURANCE W & WW	616,986	-	-
<b>Department Total</b>		<b>\$ 7,560,198</b>	<b>20</b>	<b>-</b>

**Capital Requests**

3100	F-150 PICKUP TRUCK	\$ 40,000
3100	COPIER/SCANNER/PRINTER	10,000
3100	AUTOCAD 2023 SOFTWARE	8,000
3100	IMAGEPROGRAF TM 305	15,000
3120	COMPUTER ROOM AC	5,000
3130	TWO MID-SIZE TRUCKS	60,000
<b>TOTAL</b>		<b>\$ 138,000</b>

Summary by Category	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/Projected
Personnel Services	961,788	941,312	1,058,043	1,011,911	1,410,835	0.39
Operating Expenses	303,643	286,034	381,816	310,069	513,900	0.66
Subtotal	1,265,431	1,227,346	1,439,859	1,321,980	1,924,735	0.46
Capital Outlay	-	39,124	24,000	39,403	78,000	0.98
<b>Department Total</b>	<b>1,265,431</b>	<b>1,266,470</b>	<b>1,463,859</b>	<b>1,361,383</b>	<b>2,002,735</b>	<b>0.47</b>



Authorized Personnel FTE	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	Included vacancy FY22-23
Public Works Director	1	1	1	1	1	-
Assistant Project Manager	1	1	1	1	-	-
Civil Engineer	1	1	1	1	1	-
GIS Engineering Specialist	1	1	1	1	1	-
Administrative Assistant	1	1	1	1	1	-
Customer Service Manager	1	1	-	-	-	-
Customer Service Supervisor	1	1	1	1	1	-
Customer Service Rep. I	2	2	4	4	1	-
Customer Service Rep. II	2	2	-	-	2	-
Customer Service Rep. III	-	-	1	1	2	1
Billing Clerk	1	1	1	1	1	-
Field Customer Service Representative	2	2	4	4	3	-
Meter Reader I	1	1	-	-	1	-
Meter Reader II	1	1	-	-	-	-
Public Works Deputy Director for Utilities	-	-	-	-	1	-
Project Manager	-	-	-	-	1	-
Environmental Compliance Inspector	-	-	-	-	1	-
Backflow & Water Conservation Tech.	-	-	-	-	1	-
Environmental Compliance Manager	-	-	-	-	1	1
<b>Total</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>20</b>	<b>2</b>



Function	Water & Sewer Revenue Fund		Program			
Public Utilities	Public Utilities		Administration			
	536		3100			
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
536-10-12	REGULAR SALARIES & WAGES	358,278	355,063	362,034	350,000	462,071
536-10-14	OVERTIME	3,937	1,031	9,500	2,300	-
536-10-16	CHRISTMAS BONUS	500	500	500	500	600
536-10-21	FICA TAXES	27,956	26,589	28,461	26,000	36,122
536-10-22	FLORIDA RETIREMENT SYSTEM	6,040	6,680	8,215	8,000	10,363
536-10-23	LIFE & HEALTH INSURANCE	50,600	56,400	57,375	56,400	68,506
536-10-24	MASS MUTUAL RETIREMENT	19,090	16,812	18,307	17,000	23,644
	<b>Subtotal</b>	<b>466,401</b>	<b>463,075</b>	<b>484,392</b>	<b>460,200</b>	<b>601,306</b>
<b>OPERATING</b>						
536-30-31	PROFESSIONAL SVCS	19,490	18,164	24,000	5,750	24,000
536-30-34	OTHER CONTRACTUAL SVCS	-	-	-	-	45,000
536-30-40	TRAVEL & PER DIEM	-	481	3,000	788	3,000
536-30-41	COMMUNICATION SVC	4,187	4,870	5,200	3,100	5,200
536-30-42	TRANSPORTATION & POSTAGE	31	3	182	100	182
536-30-46	REPAIRS & MAINTENANCE	3,051	2,587	4,500	2,100	4,500
536-30-47	PRINTING & BINDING	2,355	465	3,000	1,000	1,000
536-30-51	OFFICE SUPPLIES	1,545	919	2,040	1,000	2,040
536-30-52	OPERATING SUPPLIES	15,007	9,537	22,550	11,100	22,550
536-30-54	BOOKS, PUB, SUBSCRIPTIONS	1,815	1,794	2,900	1,235	2,900
536-30-55	EMPLOYEE STUDY EXPENSE	1,139	957	4,000	2,322	4,000
536-30-56	VEHICLE REPAIR & MAINTENANCE	732	624	3,000	1,400	2,000
	<b>Subtotal</b>	<b>49,352</b>	<b>40,401</b>	<b>74,372</b>	<b>29,895</b>	<b>116,372</b>
<b>CAPITAL OUTLAY</b>						
536-60-64	MACHINERY & EQUIPMENT	-	10,821	19,000	11,100	73,000
	<b>Subtotal</b>	<b>-</b>	<b>10,821</b>	<b>19,000</b>	<b>11,100</b>	<b>73,000</b>
	<b>PROGRAM TOTAL</b>	<b>515,753</b>	<b>514,297</b>	<b>577,764</b>	<b>501,195</b>	<b>790,678</b>





Function	Water & Sewer Revenue Fund		Program			
Public Utilities	Public Utilities		Customer Service			
	536		3120			
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
536-10-12	REGULAR SALARIES & WAGES	177,335	176,139	226,661	226,661	244,984
536-10-14	OVERTIME	-	-	1,000	1,000	11,500
536-10-16	BONUS	700	300	700	700	700
536-10-21	FICA TAXES	12,561	12,986	17,470	17,470	19,675
536-10-22	FLORIDA RETIREMENT	3,499	4,048	4,526	4,325	6,528
536-10-23	LIFE & HEALTH INSURANCE	65,320	60,160	80,325	80,325	79,924
536-10-24	MASS MUTUAL RETIREMENT	9,496	105	11,210	11,210	12,791
	<b>Subtotal</b>	<b>268,911</b>	<b>253,738</b>	<b>341,892</b>	<b>341,691</b>	<b>376,102</b>
<b>OPERATING</b>						
536-30-34	OTHER CONTRACT SVCS	103,538	107,068	104,600	104,600	117,800
536-30-41	COMMUNICATION SVCS	1,751	1,351	5,185	1,600	5,485
536-30-42	TRANSPORTATION	55,174	60,453	70,025	71,699	73,795
536-30-43	UTILITY SERVICES	9,719	9,539	11,100	9,500	11,100
536-30-46	REPAIR & MAINTENANCE	56,778	35,696	61,444	52,943	67,778
536-30-47	PRINTING & BINDING	10,386	11,185	16,560	16,000	18,750
536-30-51	OFFICE SUPPLIES	3,924	3,324	8,450	5,000	9,750
536-30-52	OPERATING SUPPLIES	447	-	-	-	500
536-30-55	EMPLOYEE STUDY EXPENSE	-	-	1,000	-	2,000
	<b>Subtotal</b>	<b>241,717</b>	<b>228,616</b>	<b>278,364</b>	<b>261,342</b>	<b>306,958</b>
<b>CAPITAL OUTLAY</b>						
536-60-64	MACHINERY & EQUIPMENT	-	28,303	5,000	28,303	5,000
	<b>Subtotal</b>	<b>-</b>	<b>28,303</b>	<b>5,000</b>	<b>28,303</b>	<b>5,000</b>
	<b>PROGRAM TOTAL</b>	<b>510,628</b>	<b>510,657</b>	<b>625,256</b>	<b>631,336</b>	<b>688,060</b>



Function	Water & Sewer Revenue Fund		Program			
Public Utilities	Public Utilities		Meter Reading			
	536		3130			
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
536-10-12	REGULAR SALARIES & WAGES	158,313	156,535	158,658	140,000	163,847
536-10-14	OVERTIME	1,868	1,635	4,500	4,500	4,500
536-10-16	BONUS	400	400	400	400	400
536-10-21	FICA TAXES	12,478	11,921	12,512	11,000	12,534
536-10-23	LIFE & HEALTH INSURANCE	44,160	45,120	45,900	45,120	45,671
536-10-24	MASS MUTUAL RETIREMENT	9,257	8,888	9,789	9,000	9,766
	<b>Subtotal</b>	<b>226,476</b>	<b>224,499</b>	<b>231,759</b>	<b>210,020</b>	<b>236,718</b>
<b>OPERATING</b>						
536-30-34	OTHER CONTRACTUAL SVCS	-	-	-	-	18,400
536-30-41	COMMUNICATION SVCS	1,714	1,734	4,620	3,340	4,620
536-30-46	REPAIR & MAINTENANCE	110	1,107	5,475	1,000	5,475
536-30-52	OPERATING SUPPLIES	9,607	11,843	15,265	13,432	23,665
536-30-55	EMPLOYEE STUDY EXPENSE	-	-	1,320	60	1,000
536-30-56	VEHICLE REPAIR & MAINTENANCE	1,143	2,333	2,400	1,000	1,650
	<b>Subtotal</b>	<b>12,574</b>	<b>17,017</b>	<b>29,080</b>	<b>18,832</b>	<b>54,810</b>
<b>CAPITAL OUTLAY</b>						
536-60-64	MACHINERY & EQUIPMENT	-	-	-	-	60,000
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,000</b>
	<b>PROGRAM TOTAL</b>	<b>239,050</b>	<b>241,516</b>	<b>260,839</b>	<b>228,852</b>	<b>351,528</b>



Function	Water & Sewer Revenue Fund		Program			
Public Utilities	Public Utilities		Environmental Compliance			
	536		3140			
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
536-10-12	REGULAR SALARIES & WAGES	-	-	-	-	141,971
536-10-14	OVERTIME	-	-	-	-	700
536-10-16	CHRISTMAS BONUS	-	-	-	-	300
536-10-21	FICA TAXES	-	-	-	-	10,930
536-10-23	LIFE & HEALTH INSURANCE	-	-	-	-	34,253
536-10-24	MASS MUTUAL RETIREMENT	-	-	-	-	8,555
	<b>Subtotal</b>	-	-	-	-	196,709
<b>OPERATING</b>						
536-30-31	PROFESSIONAL SVCS	-	-	-	-	10,000
536-30-34	OTHER CONTRACTUAL SVCS	-	-	-	-	1,100
536-30-40	TRAVEL & PER DIEM	-	-	-	-	1,500
536-30-41	OPER EXP/ COMMUNICATION SVCS	-	-	-	-	1,960
536-30-42	TRANSPORTATION & POSTAGE	-	-	-	-	2,000
536-30-46	REPAIRS & MAINTENANCE	-	-	-	-	8,000
536-30-47	PRINTING & BINDING	-	-	-	-	2,500
536-30-52	OPERATING SUPPLIES	-	-	-	-	5,800
536-30-54	BOOKS, PUB, SUBSCRIPTIONS	-	-	-	-	100
536-30-55	EMPLOYEE STUDY EXPENSE	-	-	-	-	550
536-30-56	VEHICLE REPAIR & MAINTENANCE	-	-	-	-	2,250
	<b>Subtotal</b>	-	-	-	-	35,760
<b>CAPITAL OUTLAY</b>						
<b>PROGRAM TOTAL</b>						
		-	-	-	-	232,469



## Public Utilities Department Priorities, Strategies, Goals & Objectives

In support of the City Strategic Plan Priorities and Strategies, Competent and Effective Government, Goal #3 is to provide quality, cost-effective public services; the Public Utilities Department will continue to research techniques for improving efficiency and effectiveness with regards to its drafting, GIS, engineering, project management, and design functions. The Utilities Department is looking for ways to improve customer service, and increase the amount of new, more efficient water reading units installed. The Department will also continue to stay informed about the best practices and technologies with regard to billing and revenue collection and will implement them whenever possible.

### Public Utilities Department Performance Program

Strategic Plan Priority	Strategic Plan Goal	Measures Type	Program Performance	Actual FY 2019-20	Actual FY 2020-21	Estimated FY 2021-22	Projected FY 2022-23
Competent & Effective Government	Goal #3	Efficiency	Number of Water Units Served	11,946	12,050	12,103	12,250
Competent & Effective Government	Goal #3	Efficiency	Average Daily Water Flow in Million Gallons	3.44	3.50	3.49	3.50
Competent & Effective Government	Goal #3	Outcome	New Water Meters Installed	110	115	121	130
<b>Total Public Utilities Services</b>				<b>12,059</b>	<b>12,169</b>	<b>12,227</b>	<b>12,254</b>



# WATER

## DEPARTMENT DESCRIPTION

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

## DEPARTMENT GOALS & OBJECTIVES

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





Function	Water & Sewer Revenue Fund	Department
Public Utilities	Summary	Water
	533	Programs Capital Positions

Program	Title	Budget By Program	FTE Positions	PTE Positions
3300	ADMINISTRATION W	\$ 429,167	2	-
3310	TREATMENT W	796,924	4	-
3320	DISTRIBUTION W	1,177,216	13	-
3330	GROUND MAINTENANCE W	119,196	2	-
3360	EASTERN WATER PLANT W	233,174	1	-
<b>Department Total</b>		<b>\$ 2,755,677</b>	<b>22</b>	<b>-</b>

**Capital Requests**

3300	Security Cameras	\$ 24,000
3310	Check Valves & Meter	17,200
3320	Trailer	10,000
3320	Trench Box	20,000
3320	Towable Lights	24,000
3320	Well Point System	8,000
3320	Emergency Generator	5,500
3360	Hypochlorite Storage Tank	14,000
<b>TOTAL</b>		<b>\$ 122,700</b>

Summary by Category	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/Projected
Personnel Services	1,184,647	1,232,632	1,463,231	1,272,107	1,361,927	0.07
Operating Expenses	730,820	720,533	1,042,970	855,273	1,271,050	0.49
<b>Subtotal</b>	<b>1,915,467</b>	<b>1,953,165</b>	<b>2,506,201</b>	<b>2,127,380</b>	<b>2,632,977</b>	<b>0.24</b>
Capital Outlay	96,561	41,685	56,500	51,056	122,700	1.40
<b>Department Total</b>	<b>2,012,028</b>	<b>1,994,850</b>	<b>2,562,701</b>	<b>2,178,436</b>	<b>2,755,677</b>	<b>0.26</b>



Authorized Personnel FTE	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	Included vacancy FY22-23
Deputy Director PW for Utilities	-	-	1	1	-	-
Water Superintendent	1	1	1	1	1	-
Senior Staff Assistant	1	1	1	1	-	-
Utility Supervisor	2	2	2	2	2	-
Lead Operator	1	1	-	-	1	-
Operator B	1	1	2	2	-	-
Operator C-1	1	1	1	1	-	-
Operator Trainee	1	1	1	1	-	-
Utility Foreman	1	1	1	1	1	-
Utility Lead Worker	1	1	1	1	1	1
Utility Project Inspector	-	-	1	1	1	-
Utility Worker I	2	2	3	3	4	2
Utility Worker II	2	1	-	-	1	-
Utility Worker III	1	2	1	1	-	-
Utility Line Locator Tech	1	1	1	1	-	-
Heavy Equipment Operator	1	1	1	1	1	-
Maintenance Worker I	4	4	5	5	3	-
Maintenance Worker II	-	1	-	-	-	-
Backflow & Water Conservation Tech	1	1	1	1	-	-
Administrative Assistant	-	-	-	-	1	-
Operator A	-	-	-	-	1	-
Operator C-2	-	-	-	-	2	-
Utility Line Location Technician	-	-	-	-	1	-
Project Inspector I	-	-	-	-	1	1
<b>Total</b>	<b>22</b>	<b>23</b>	<b>24</b>	<b>24</b>	<b>22</b>	<b>4</b>



Function	Water & Sewer Revenue Fund		Program			
Public Utilities	Water		Administration			
	533		3300			
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
533-10-12	REGULAR SALARIES & WAGES	112,159	159,207	188,032	188,032	116,429
533-10-16	CHRISTMAS BONUS	200	200	300	300	200
533-10-21	FICA TAXES	8,237	12,192	14,407	13,700	11,016
533-10-23	LIFE & HEALTH INSURANCE	22,080	27,260	34,425	33,840	22,836
533-10-24	MASS MUTUAL RETIREMENT	6,510	8,528	11,282	11,282	6,986
	<b>Subtotal</b>	<b>149,186</b>	<b>207,387</b>	<b>248,446</b>	<b>247,154</b>	<b>157,467</b>
<b>OPERATING</b>						
533-30-31	PROFESSIONAL SVCS	44,955	60,909	111,500	73,754	164,500
533-30-34	OTHER CONTRACTUAL SVCS	10,935	11,512	19,340	14,000	19,640
533-30-40	TRAVEL & PER DIEM	-	-	1,000	465	1,000
533-30-41	COMMUNICATION SVCS	1,022	1,089	2,350	1,200	1,960
533-30-42	TRANSPORTATION & POSTAGE	552	716	1,400	500	1,400
533-30-43	UTILITY SVCS	8,048	8,493	11,200	8,500	11,200
533-30-46	REPAIR & MAINTENANCE	2,916	4,962	7,500	3,200	13,500
533-30-47	PRINTING & BINDING	352	180	1,000	770	1,000
533-30-48	PROMOTIONAL ACTIVITIES	3,959	3,736	5,000	2,063	5,000
533-30-51	OFFICE SUPPLIES	2,027	1,687	2,500	2,100	2,500
533-30-52	OPERATING SUPPLIES	3,608	10,759	19,450	15,000	20,950
533-30-54	BOOKS, PUB, SUBSCRIPTIONS	4,542	2,081	2,380	1,544	2,550
533-30-55	EMPLOYEE STUDY EXPENSE	-	1,042	1,500	225	1,500
533-30-56	VEHICLE REPAIR & MAINTENANCE	694	826	1,000	645	1,000
	<b>Subtotal</b>	<b>83,610</b>	<b>107,992</b>	<b>187,120</b>	<b>123,966</b>	<b>247,700</b>
<b>CAPITAL OUTLAY</b>						
533-60-64	MACHINERY & EQUIPMENT	15,096	5,692	24,000	8,395	24,000
	<b>Subtotal</b>	<b>15,096</b>	<b>5,692</b>	<b>24,000</b>	<b>8,395</b>	<b>24,000</b>
<b>PROGRAM TOTAL</b>		<b>247,892</b>	<b>321,071</b>	<b>459,566</b>	<b>379,515</b>	<b>429,167</b>





Function	Water & Sewer Revenue Fund		Program			
Public Utilities	Water		Water Treatment			
	533		3310			
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
533-10-12	REGULAR SALARIES & WAGES	164,331	197,101	173,592	173,592	198,944
533-10-14	OVERTIME	7,667	7,082	11,000	7,000	11,000
533-10-16	CHRISTMAS BONUS	400	400	400	500	400
533-10-21	FICA TAXES	11,586	14,499	14,152	13,000	16,092
533-10-23	LIFE & HEALTH INSURANCE	37,720	47,000	45,900	46,060	45,671
533-10-24	MASS MUTUAL RETIREMENT	10,198	11,214	11,076	11,076	12,597
	<b>Subtotal</b>	<b>231,902</b>	<b>277,296</b>	<b>256,120</b>	<b>251,228</b>	<b>284,704</b>
<b>OPERATING</b>						
533-30-31	PROFESSIONAL SVCS	-	-	24,000	12,000	24,000
533-30-34	OTHER CONTRACTUAL SVCS	15,340	11,859	10,000	12,000	36,900
533-30-40	TRAVEL & PER DIEM	-	-	2,000	1,106	2,000
533-30-41	COMMUNICATION SVCS	5,882	3,808	5,600	2,400	10,120
533-30-43	UTILITY SVCS	175,028	173,393	200,000	194,000	220,000
533-30-46	REPAIR & MAINTENANCE	51,674	58,929	91,500	47,000	103,700
533-30-52	OPERATING SUPPLIES	55,034	56,220	67,500	70,836	88,000
533-30-54	BOOKS, PUB, SUBSCRIPTIONS	-	325	120	-	350
533-30-55	EMPLOYEE STUDY EXPENSE	301	963	3,000	2,100	3,000
533-30-56	VEHICLE REPAIR & MAINTENANCE	723	2,721	6,950	2,000	6,950
	<b>Subtotal</b>	<b>303,982</b>	<b>308,218</b>	<b>410,670</b>	<b>343,442</b>	<b>495,020</b>
<b>CAPITAL OUTLAY</b>						
533-60-62	BUILDINGS	6,225	-	-	-	-
533-60-63	IMPROV. OTHER THAN BLDGS	22,450	-	-	-	17,200
533-60-64	MACHINERY & EQUIPMENT	24,950	-	-	11,015	-
	<b>Subtotal</b>	<b>53,625</b>	<b>-</b>	<b>-</b>	<b>11,015</b>	<b>17,200</b>
	<b>PROGRAM TOTAL</b>	<b>589,509</b>	<b>585,514</b>	<b>666,790</b>	<b>605,685</b>	<b>796,924</b>



Function	Water & Sewer Revenue Fund		Program			
Public Utilities	Water		Distribution			
	533		3320			
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
533-10-12	REGULAR SALARIES & WAGES	425,555	428,374	493,195	400,000	503,421
533-10-14	OVERTIME	9,411	5,829	15,000	13,000	15,000
533-10-16	CHRISTMAS BONUS	1,200	1,200	1,300	1,000	1,300
533-10-21	FICA TAXES	31,971	32,573	38,976	32,000	39,759
533-10-23	LIFE & HEALTH INSURANCE	124,200	123,140	149,175	120,000	148,430
533-10-24	MASS MUTUAL RETIREMENT	26,069	23,602	30,492	24,000	31,106
	<b>Subtotal</b>	<b>618,406</b>	<b>614,718</b>	<b>728,138</b>	<b>590,000</b>	<b>739,016</b>
<b>OPERATING</b>						
533-30-31	PROFESSIONAL SVCS	62,284	58,061	62,000	62,000	62,000
533-30-34	OTHER CONTRACTUAL SVCS	-	1,440	1,900	1,440	1,900
533-30-40	TRAVEL & PER DIEM	288	-	2,500	1,535	2,500
533-30-41	COMMUNICATION SVCS	6,816	6,210	9,500	5,000	10,000
533-30-46	REPAIR & MAINTENANCE	141,590	106,809	156,000	187,555	203,000
533-30-52	OPERATING SUPPLIES	42,194	42,223	48,500	43,000	70,000
533-30-54	BOOKS, PUB, SUBSCRIPTIONS	211	405	710	-	800
533-30-55	EMPLOYEE STUDY EXPENSE	979	1,604	3,000	3,000	3,000
533-30-56	VEHICLE REPAIR & MAINTENANCE	4,557	12,815	17,500	4,000	17,500
	<b>Subtotal</b>	<b>258,919</b>	<b>229,567</b>	<b>301,610</b>	<b>307,530</b>	<b>370,700</b>
<b>CAPITAL OUTLAY</b>						
533-60-64	MACHINERY & EQUIPMENT	21,183	20,393	8,000	7,072	67,500
	<b>Subtotal</b>	<b>21,183</b>	<b>20,393</b>	<b>8,000</b>	<b>7,072</b>	<b>67,500</b>
	<b>PROGRAM TOTAL</b>	<b>898,508</b>	<b>864,678</b>	<b>1,037,748</b>	<b>904,602</b>	<b>1,177,216</b>



Function	Water & Sewer Revenue Fund		Program			
Public Utilities	Water		Ground Maintenance			
	533		3330			
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
533-10-12	REGULAR SALARIES & WAGES	34,398	34,090	63,775	36,000	67,222
533-10-14	OVERTIME	191	386	4,000	500	4,000
533-10-16	CHRISTMAS BONUS	100	100	200	100	200
533-10-21	FICA TAXES	2,654	2,645	5,200	2,900	5,464
533-10-23	LIFE & HEALTH INSURANCE	11,040	11,280	22,950	11,280	22,836
533-10-24	MASS MUTUAL RETIREMENT	2,075	1,818	4,066	2,200	4,274
	<b>Subtotal</b>	<b>50,458</b>	<b>50,319</b>	<b>100,191</b>	<b>52,980</b>	<b>103,996</b>
<b>OPERATING</b>						
533-30-46	REPAIR & MAINTENANCE	3,522	503	4,500	3,200	4,500
533-30-52	OPERATING SUPPLIES	2,809	5,533	9,260	8,600	9,700
533-30-56	VEHICLE REPAIR & MAINTENANCE	3,240	654	1,000	640	1,000
	<b>Subtotal</b>	<b>9,571</b>	<b>6,690</b>	<b>14,760</b>	<b>12,440</b>	<b>15,200</b>
<b>CAPITAL OUTLAY</b>						
	<b>PROGRAM TOTAL</b>	<b>60,029</b>	<b>57,009</b>	<b>114,951</b>	<b>65,420</b>	<b>119,196</b>



Function	Water & Sewer Revenue Fund		Program			
Public Utilities	Water		Backflow/Conservation			
	533		3340			
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
533-10-12	REGULAR SALARIES & WAGES	41,179	41,063	42,667	42,667	-
533-10-14	OVERTIME	-	-	500	-	-
533-10-16	CHRISTMAS BONUS	100	100	100	100	-
533-10-21	FICA TAXES	2,506	2,454	3,310	2,600	-
533-10-23	LIFE & HEALTH INSURANCE	11,040	11,280	11,475	11,280	-
533-10-24	MASS MUTUAL RETIREMENT	2,459	2,371	2,590	2,590	-
	<b>Subtotal</b>	<b>57,284</b>	<b>57,268</b>	<b>60,642</b>	<b>59,237</b>	<b>-</b>
<b>OPERATING</b>						
533-30-34	OTHER CONTRACTUAL SVCS	-	-	950	790	-
533-30-40	TRAVEL & PER DIEM	-	-	500	-	-
533-30-41	COMMUNICATION SVCS	594	432	780	480	-
533-30-42	TRANSPORTATION & POSTAGE	1,786	1,650	2,000	2,000	-
533-30-46	REPAIR & MAINTENANCE	771	3,824	8,000	4,500	-
533-30-47	PRINTING & BINDING	1,811	1,570	2,000	1,000	-
533-30-52	OPERATING SUPPLIES	1,440	1,406	2,800	2,310	-
533-30-54	BOOKS, PUB, SUBSCRIPTIONS	-	100	-	-	-
533-30-55	EMPLOYEE STUDY EXPENSE	-	15	250	-	-
533-30-56	VEHICLE REPAIR & MAINTENANCE	585	56	1,000	-	-
	<b>Subtotal</b>	<b>6,987</b>	<b>9,053</b>	<b>18,280</b>	<b>11,080</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>						
533-60-64	MACHINERY & EQUIPMENT	-	-	24,500	24,574	-
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>24,500</b>	<b>24,574</b>	<b>-</b>
	<b>PROGRAM TOTAL</b>	<b>64,271</b>	<b>66,321</b>	<b>103,422</b>	<b>94,891</b>	<b>-</b>



Function	Water & Sewer Revenue Fund		Program			
Public Utilities	Water		Eastern Water System			
	533		3360			
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
533-10-12	REGULAR SALARIES & WAGES	56,640	20,548	46,132	50,000	51,384
533-10-14	OVERTIME	2,241	3,281	5,000	4,300	6,000
533-10-16	CHRISTMAS BONUS	100	100	100	-	100
533-10-21	FICA TAXES	3,948	921	3,919	3,800	4,398
533-10-23	LIFE & HEALTH INSURANCE	11,040	6,580	11,475	10,340	11,418
533-10-24	MASS MUTUAL RETIREMENT	3,442	(5,786)	3,068	3,068	3,444
	<b>Subtotal</b>	<b>77,411</b>	<b>25,644</b>	<b>69,694</b>	<b>71,508</b>	<b>76,744</b>
<b>OPERATING</b>						
533-30-31	PROFESSIONAL SVCS	21,750	3,842	28,000	8,980	53,000
533-30-34	OTHER CONTRACTUAL SVCS	2,090	4,130	3,650	2,900	2,850
533-30-40	TRAVEL & PER DIEM	-	-	700	-	700
533-30-41	COMMUNICATION SVCS	1,716	1,534	1,880	1,300	3,980
533-30-43	UTILITY SVCS	22,752	23,749	27,000	27,000	27,000
533-30-46	REPAIR & MAINTENANCE	6,674	10,125	33,000	8,000	36,000
533-30-52	OPERATING SUPPLIES	7,185	10,073	15,000	8,510	17,500
533-30-54	BOOKS, PUB, SUBSCRIPTIONS	-	75	-	-	100
533-30-55	EMPLOYEE STUDY EXPENSE	35	15	700	35	700
533-30-56	VEHICLE REPAIR & MAINTENANCE	1,362	1,146	600	90	600
	<b>Subtotal</b>	<b>63,564</b>	<b>54,689</b>	<b>110,530</b>	<b>56,815</b>	<b>142,430</b>
<b>CAPITAL OUTLAY</b>						
533-60-63	IMPROV. OTHER THAN BLDGS	-	15,600	-	-	14,000
533-60-64	MACHINERY & EQUIPMENT	6,657	-	-	-	-
	<b>Subtotal</b>	<b>6,657</b>	<b>15,600</b>	<b>-</b>	<b>-</b>	<b>14,000</b>
	<b>PROGRAM TOTAL</b>	<b>147,632</b>	<b>95,933</b>	<b>180,224</b>	<b>128,323</b>	<b>233,174</b>



Function		Water & Sewer Revenue Fund			Program	
Public Utilities		Water			Reclaimed Distribution	
		533			3370	
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>OPERATING</b>						
533-30-46	REPAIR & MAINTENANCE	4,187	4,324	-	-	-
	<b>Subtotal</b>	4,187	4,324	-	-	-
	<b>PROGRAM TOTAL</b>	<b>4,187</b>	<b>4,324</b>	-	-	-



# WASTEWATER

## DEPARTMENT DESCRIPTION

Under the supervision of the Public Works Director, the Wastewater Department provides high quality collection, treatment, and disposal of wastewater for customers inside and outside the City of Eustis and ensures sanitary conditions for health and quality of life. The Department maintains its collection system and lift stations to ensure delivery to its treatment facilities. It also runs its treatment facilities in compliance with all regulatory and environmental requirements and maintains its laboratory to ensure all standards are met. The Wastewater Department also handles the disposal of the material, or sludge, remaining after the treatment process.

## DEPARTMENT GOALS & OBJECTIVES

In support of the City's Strategic Plan Goal #1, to be a beautiful, livable city with a vibrant lakefront identity and Goal #3, to provide quality, cost-effective public services, the Wastewater Department will maintain high levels of readiness within the utilities organization replacement program; accomplished through due diligence in identifying, ordering and replacing key components as specified through infrastructure loss speculating and maintenance records analysis. Also, the Department will maintain award winning quality compliance through concentrated efforts of manpower and perseverance, economic management, and process knowledge.





Function	Water & Sewer Revenue Fund	Department
Public Utilities	Summary	Wastewater
	535	Programs Capital Positions



Program	Title	Budget By Program	FTE Positions	PTE Positions
3500	ADMINISTRATION WW	\$ 206,261	2	-
3510	COLLECTION / LIFT STATION WW	604,167	3	-
3520	TREATMENT WW	851,813	6	-
3530	LABORATORY WW	216,173	2	-
3540	RECLAIMED WATER WW	224,626	1	-
3550	SLUDGE DISPOSAL WW	261,100	-	-
3560	EASTERN WASTEWATER PLANT WW	247,871	2	-
3580	EASTERN LIFT STATIONS WW	77,817	1	-
<b>Department Total</b>		<b>\$ 2,689,828</b>	<b>17</b>	<b>-</b>

**Capital Requests**

3510	Valve Replacements		\$ 22,000	
3510	Riser Pipe		22,000	
3520	Low Speed Mixer (East)		16,000	
3520	Low Speed Mixer (West)		16,000	
3540	Zero-Turn Mower		19,500	
3550	Polymer Mixing Skid		20,000	
3550	Vertical Conveyor Belt		24,500	
<b>TOTAL</b>			<b>\$ 140,000</b>	

Summary by Category	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/Projected
Personnel Services	1,248,485	1,086,628	1,162,297	1,026,917	1,194,358	0.16
Operating Expenses	1,106,544	1,034,651	1,254,542	1,078,355	1,355,470	0.26
<b>Subtotal</b>	<b>2,355,029</b>	<b>2,121,279</b>	<b>2,416,839</b>	<b>2,105,272</b>	<b>2,549,828</b>	<b>0.21</b>
Capital Outlay	80,565	24,452	21,500	41,492	140,000	2.37
<b>Department Total</b>	<b>2,435,594</b>	<b>2,145,731</b>	<b>2,438,339</b>	<b>2,146,764</b>	<b>2,689,828</b>	<b>0.25</b>





Authorized Personnel FTE	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	Included vacancy FY22-23
Wastewater Superintendent	1	1	1	1	1	-
Senior Staff Assistant	1	1	1	1	1	-
Lift Station Operator	2	2	2	2	2	-
Lift Station Mechanic	1	1	1	1	1	-
Utility Supervisor	1	1	1	1	1	-
Utility Foreman	1	1	1	1	-	-
Utility Worker II	1	1	-	-	-	-
Utility Worker III	1	1	1	1	1	-
Lead Operator	1	1	2	2	2	1
Operator A	1	2	2	2	2	-
Operator C-I	1	2	1	1	1	1
Operator C-II	1	1	1	1	1	-
Laboratory Manager	1	1	1	1	-	-
Laboratory Tech	1	1	1	1	1	1
Environmental Compliance Inspector	1	1	1	1	-	-
Operator B	-	-	-	-	1	-
Laboratory Services Manager	-	-	-	-	1	-
Maintenance Worker II	-	-	-	-	1	-
<b>Total</b>	<b>16</b>	<b>18</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>3</b>



Function	Water & Sewer Revenue Fund		Program			
Public Utilities	Wastewater		Administration			
	535		3500			
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
535-10-12	REGULAR SALARIES & WAGES	123,992	98,070	109,900	109,900	116,582
535-10-14	OVERTIME	-	-	100	-	100
535-10-16	CHRISTMAS BONUS	200	200	200	200	200
535-10-21	FICA TAXES	11,738	4,019	8,430	8,430	8,942
535-10-22	FLORIDA RETIREMENT SYSTEM	11,705	4,981	-	-	-
535-10-23	LIFE & HEALTH INSURANCE	22,080	21,620	22,950	22,560	22,836
535-10-24	MASS MUTUAL RETIREMENT	6,720	4,261	6,600	7,100	7,001
	<b>Subtotal</b>	<b>176,435</b>	<b>133,151</b>	<b>148,180</b>	<b>148,190</b>	<b>155,661</b>
<b>OPERATING</b>						
535-30-31	PROFESSIONAL SVCS	1,220	230	4,500	3,000	34,500
535-30-34	OTHER CONTRACTUAL SVCS	2,453	3,152	-	-	-
535-30-40	TRAVEL & PER DIEM	-	411	1,000	500	2,200
535-30-41	COMMUNICATION SVCS	1,159	1,051	1,300	1,300	1,300
535-30-42	TRANSPORTATION & POSTAGE	91	203	200	200	200
535-30-46	REPAIR & MAINTENANCE	9	134	400	200	400
535-30-51	OFFICE SUPPLIES	2,152	2,861	2,500	1,000	2,500
535-30-52	OPERATING SUPPLIES	3,169	2,222	6,150	4,500	7,500
535-30-55	EMPLOYEE STUDY EXPENSE	-	929	1,600	655	1,600
535-30-56	VEHICLE REPAIR & MAINTENANCE	684	215	400	-	400
	<b>Subtotal</b>	<b>10,937</b>	<b>11,408</b>	<b>18,050</b>	<b>11,355</b>	<b>50,600</b>
<b>CAPITAL OUTLAY</b>						
535-60-64	MACHINERY & EQUIPMENT	858	-	-	-	-
	<b>Subtotal</b>	<b>858</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>PROGRAM TOTAL</b>	<b>188,230</b>	<b>144,559</b>	<b>166,230</b>	<b>159,545</b>	<b>206,261</b>



Function	Water & Sewer Revenue Fund		Program			
Public Utilities	Wastewater		Collection & Lift Station			
	535		3510			
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
535-10-12	REGULAR SALARIES & WAGES	144,800	141,971	142,151	142,151	162,404
535-10-14	OVERTIME	4,040	1,423	9,000	4,000	8,000
535-10-16	CHRISTMAS BONUS	300	300	300	300	300
535-10-21	FICA TAXES	12,383	10,149	11,586	11,000	13,059
535-10-22	FLORIDA RETIREMENT SYSTEM	12,287	13,848	16,436	16,436	18,784
535-10-23	LIFE & HEALTH INSURANCE	33,120	33,840	34,425	33,840	34,252
535-10-24	MASS MUTUAL RETIREMENT	6,509	2,069	2,744	2,500	3,268
	<b>Subtotal</b>	<b>213,439</b>	<b>203,600</b>	<b>216,642</b>	<b>210,227</b>	<b>240,067</b>
<b>OPERATING</b>						
535-30-31	PROFESSIONAL SVCS	-	19,390	10,000	12,546	10,000
535-30-34	OTHER CONTRACTUAL SVCS	161,171	169,988	166,000	166,000	169,000
535-30-40	TRAVEL & PER DIEM	-	-	1,500	1,143	1,500
535-30-41	COMMUNICATION SVCS	6,909	6,856	8,000	8,900	10,800
535-30-43	UTILITY SVCS	55,107	56,451	59,000	56,000	59,000
535-30-46	REPAIR & MAINTENANCE	104,522	20,679	38,000	32,100	38,000
535-30-52	OPERATING SUPPLIES	21,568	25,039	23,000	20,100	26,000
535-30-55	EMPLOYEE STUDY EXPENSE	340	30	1,800	355	1,800
535-30-56	VEHICLE REPAIR & MAINTENANCE	3,850	3,084	4,000	4,000	4,000
	<b>Subtotal</b>	<b>353,467</b>	<b>301,517</b>	<b>311,300</b>	<b>301,144</b>	<b>320,100</b>
<b>CAPITAL OUTLAY</b>						
535-60-63	IMPROV. OTHER THAN BLDGS	-	-	-	6,869	-
535-60-64	MACHINERY & EQUIPMENT	858	14,374	-	19,553	44,000
	<b>Subtotal</b>	<b>858</b>	<b>14,374</b>	<b>-</b>	<b>26,422</b>	<b>44,000</b>
	<b>PROGRAM TOTAL</b>	<b>567,764</b>	<b>519,491</b>	<b>527,942</b>	<b>537,793</b>	<b>604,167</b>



Function	Water & Sewer Revenue Fund		Program			
Public Utilities	Wastewater		Treatment			
	535		3520			
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
535-10-12	REGULAR SALARIES & WAGES	282,061	253,686	286,789	200,000	281,381
535-10-14	OVERTIME	11,049	9,513	9,000	14,300	11,000
535-10-16	CHRISTMAS BONUS	600	600	600	400	600
535-10-21	FICA TAXES	21,447	17,366	22,674	17,000	22,413
535-10-23	LIFE & HEALTH INSURANCE	66,240	67,680	68,850	46,060	68,506
535-10-24	MASS MUTUAL RETIREMENT	16,911	16,127	17,747	16,000	17,543
	<b>Subtotal</b>	<b>398,308</b>	<b>364,972</b>	<b>405,660</b>	<b>293,760</b>	<b>401,443</b>
<b>OPERATING</b>						
535-30-31	PROFESSIONAL SVCS	29,967	17,238	30,000	10,500	28,500
535-30-34	OTHER CONTRACTUAL SVCS	6,933	1,078	14,000	-	-
535-30-40	TRAVEL & PER DIEM	1,778	1,962	3,000	3,000	4,400
535-30-41	COMMUNICATION SVCS	2,386	2,744	2,600	2,600	2,600
535-30-43	UTILITY SVCS	139,005	151,106	178,000	173,000	178,000
535-30-46	REPAIR & MAINTENANCE	39,144	34,070	40,000	20,500	40,000
535-30-52	OPERATING SUPPLIES	103,594	97,696	114,392	105,000	157,470
535-30-55	EMPLOYEE STUDY EXPE	4,316	2,095	5,000	4,500	5,000
535-30-56	VEHICLE REPAIR & MAINTENANCE	855	740	1,400	1,393	2,400
	<b>Subtotal</b>	<b>327,978</b>	<b>308,729</b>	<b>388,392</b>	<b>320,493</b>	<b>418,370</b>
<b>CAPITAL OUTLAY</b>						
535-60-63	IMPROV. OTHER THAN BLDGS	8,897	-	-	-	-
535-60-64	MACHINERY & EQUIPMENT	25,428	-	-	-	32,000
	<b>Subtotal</b>	<b>34,325</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,000</b>
	<b>PROGRAM TOTAL</b>	<b>760,611</b>	<b>673,701</b>	<b>794,052</b>	<b>614,253</b>	<b>851,813</b>



Function	Water & Sewer Revenue Fund		Program			
Public Utilities	Wastewater		Laboratory			
	535		3530			
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
535-10-12	REGULAR SALARIES & WAGES	112,179	109,280	113,216	108,000	120,100
535-10-14	OVERTIME	67	68	150	-	200
535-10-16	CHRISTMAS BONUS	200	200	200	200	200
535-10-21	FICA TAXES	9,516	7,651	8,688	8,500	9,219
535-10-22	FLORIDA RETIREMENT SYSTEM	7,189	8,233	8,985	7,700	-
535-10-23	LIFE & HEALTH INSURANCE	22,080	22,560	22,950	22,560	22,836
535-10-24	MASS MUTUAL RETIREMENT	6,158	3,615	3,863	3,863	7,218
	<b>Subtotal</b>	<b>157,389</b>	<b>151,607</b>	<b>158,052</b>	<b>150,823</b>	<b>159,773</b>
<b>OPERATING</b>						
535-30-31	PROFESSIONAL SVCS	4,914	5,956	20,000	19,000	14,000
535-30-34	OTHER CONTRACTUAL SVCS	9,349	9,442	-	-	-
535-30-40	TRAVEL & PER DIEM	-	564	1,500	1,175	2,200
535-30-46	REPAIR & MAINTENANCE	608	1,058	1,300	1,300	7,300
535-30-52	OPERATING SUPPLIES	20,962	29,094	26,600	25,500	32,000
535-30-54	BOOKS, PUB, SUBSCRIPTIONS	-	50	150	-	150
535-30-55	EMPLOYEE STUDY EXPENSE	294	375	750	750	750
535-30-56	VEHICLE REPAIR & MAINTENANCE	-	-	400	111	-
	<b>Subtotal</b>	<b>36,127</b>	<b>46,539</b>	<b>50,700</b>	<b>47,836</b>	<b>56,400</b>
<b>CAPITAL OUTLAY</b>						
535-60-62	BUILDINGS	4,942	-	-	-	-
535-60-64	MACHINERY & EQUIPMENT	-	-	5,500	4,992	-
	<b>Subtotal</b>	<b>4,942</b>	<b>-</b>	<b>5,500</b>	<b>4,992</b>	<b>-</b>
	<b>PROGRAM TOTAL</b>	<b>198,458</b>	<b>198,146</b>	<b>214,252</b>	<b>203,651</b>	<b>216,173</b>



Function	Water & Sewer Revenue Fund		Program			
Public Utilities	Wastewater		Reclaimed			
	535		3540			
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
535-10-12	REGULAR SALARIES & WAGES	35,110	30,297	37,964	32,000	31,680
535-10-14	OVERTIME	26	19	300	360	600
535-10-16	CHRISTMAS BONUS	100	100	100	100	100
535-10-21	FICA TAXES	2,141	1,985	2,935	2,000	2,691
535-10-23	LIFE & HEALTH INSURANCE	11,040	10,340	11,475	11,280	11,418
535-10-24	MASS MUTUAL RETIREMENT	2,190	1,778	2,302	2,000	1,937
	<b>Subtotal</b>	<b>50,607</b>	<b>44,519</b>	<b>55,076</b>	<b>47,740</b>	<b>48,426</b>
<b>OPERATING</b>						
535-30-31	PROFESSIONAL SVCS	-	3,695	3,000	1,398	3,000
535-30-34	OTHER CONTRACTUAL SVCS	-	780	-	-	-
535-30-41	COMMUNICATION SVCS	861	458	1,000	1,000	1,000
535-30-43	UTILITY SVCS	87,795	76,900	94,000	94,000	95,000
535-30-46	REPAIR & MAINTENANCE	38,784	23,097	18,000	18,000	18,000
535-30-52	OPERATING SUPPLIES	21,064	20,839	29,000	25,000	38,000
535-30-56	VEHICLE REPAIR & MAINTENANCE	112	85	1,200	1,052	1,700
	<b>Subtotal</b>	<b>148,616</b>	<b>125,854</b>	<b>146,200</b>	<b>140,450</b>	<b>156,700</b>
<b>CAPITAL OUTLAY</b>						
535-60-64	MACHINERY & EQUIPMENT	7,531	-	16,000	-	19,500
	<b>Subtotal</b>	<b>7,531</b>	<b>-</b>	<b>16,000</b>	<b>-</b>	<b>19,500</b>
	<b>PROGRAM TOTAL</b>	<b>206,754</b>	<b>170,373</b>	<b>217,276</b>	<b>188,190</b>	<b>224,626</b>



Function	Water & Sewer Revenue Fund		Program			
Public Utilities	Wastewater		Sludge Disposal			
	535		3550			
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>OPERATING</b>						
535-30-34	OTHER CONTRACTUAL SVCS	92,160	103,983	170,000	120,000	170,000
535-30-41	COMMUNICATION SVCS	416	37	-	-	-
535-30-46	REPAIR & MAINTENANCE	2,845	3,866	5,000	1,000	5,000
535-30-52	OPERATING SUPPLIES	20,436	16,756	20,000	22,541	37,600
535-30-56	VEHICLE REPAIR & MAINTENANCE	1,710	2,157	4,000	527	4,000
	<b>Subtotal</b>	<b>117,567</b>	<b>126,799</b>	<b>199,000</b>	<b>144,068</b>	<b>216,600</b>
<b>CAPITAL OUTLAY</b>						
535-60-63	IMPROV OTHER THAN BLDGS	-	10,078	-	10,078	-
535-60-64	MACHINERY & EQUIPMENT	-	-	-	-	44,500
	<b>Subtotal</b>	<b>-</b>	<b>10,078</b>	<b>-</b>	<b>10,078</b>	<b>44,500</b>
	<b>PROGRAM TOTAL</b>	<b>117,567</b>	<b>136,877</b>	<b>199,000</b>	<b>154,146</b>	<b>261,100</b>



Function	Water & Sewer Revenue Fund		Program			
Public Utilities	Wastewater		Eastern Wastewater Plant			
	535		3560			
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
535-10-12	REGULAR SALARIES & WAGES	102,385	51,436	44,302	44,302	95,637
535-10-14	OVERTIME	4,382	2,389	3,000	2,000	3,000
535-10-16	CHRISTMAS BONUS	200	200	100	100	200
535-10-21	FICA TAXES	8,451	3,118	3,626	3,626	7,347
535-10-23	LIFE & HEALTH INSURANCE	22,080	16,920	11,475	11,280	22,836
535-10-24	MASS MUTUAL RETIREMENT	6,193	4,147	2,838	2,838	5,751
	<b>Subtotal</b>	<b>143,691</b>	<b>78,210</b>	<b>65,341</b>	<b>64,146</b>	<b>134,771</b>
<b>OPERATING</b>						
535-30-31	PROFESSIONAL SVCS	-	-	7,300	1,000	3,300
535-30-34	OTHER CONTRACTUAL SVCS	-	2,191	-	-	-
535-30-40	TRAVEL & PER DIEM	-	-	500	209	1,100
535-30-41	COMMUNICATION SVCS	3,634	3,573	4,000	3,600	4,000
535-30-43	UTILITY SVCS	54,365	43,575	60,000	50,000	56,000
535-30-46	REPAIR & MAINTENANCE	9,738	8,824	12,000	8,000	12,000
535-30-52	OPERATING SUPPLIES	27,060	35,829	32,600	31,500	35,500
535-30-56	VEHICLE REPAIR & MAINTENANCE	-	182	600	600	1,200
	<b>Subtotal</b>	<b>94,797</b>	<b>94,174</b>	<b>117,000</b>	<b>94,909</b>	<b>113,100</b>
<b>CAPITAL OUTLAY</b>						
535-60-62	BUILDINGS	19,700	-	-	-	-
	<b>Subtotal</b>	<b>19,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>PROGRAM TOTAL</b>	<b>258,188</b>	<b>172,384</b>	<b>182,341</b>	<b>159,055</b>	<b>247,871</b>





Function		Water & Sewer Revenue Fund				Program
Public Utilities		Wastewater			Environmental Compliance	
		535			3570	
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
535-10-12	REGULAR SALARIES & WAGES	43,725	44,070	43,726	43,726	-
535-10-14	OVERTIME	-	-	100	100	-
535-10-16	CHRISTMAS BONUS	100	100	100	100	-
535-10-21	FICA TAXES	3,412	3,423	3,360	3,360	-
535-10-23	LIFE & HEALTH INSURANCE	11,040	11,280	11,475	11,280	-
535-10-24	MASS MUTUAL RETIREMENT	2,519	2,433	2,630	2,630	-
	<b>Subtotal</b>	60,796	61,306	61,391	61,196	-
<b>OPERATING</b>						
535-30-40	TRAVEL & PER DIEM	-	190	450	-	-
535-30-41	COMMUNICATION SVCS	487	429	500	450	-
535-30-46	REPAIR & MAINTENANCE	212	-	500	-	-
535-30-47	PRINTING & BINDING	-	660	1,000	-	-
535-30-52	OPERATING SUPPLIES	1,567	1,090	2,500	2,200	-
535-30-55	EMPLOYEE STUDY EXPENSE	-	-	300	-	-
535-30-56	VEHICLE REPAIR & MAINTENANCE	50	175	250	150	-
	<b>Subtotal</b>	2,316	2,544	5,500	2,800	-
<b>CAPITAL OUTLAY</b>						
	<b>PROGRAM TOTAL</b>	63,112	63,850	66,891	63,996	-



Function	Water & Sewer Revenue Fund		Program			
Public Utilities	Wastewater		Eastern Lift Stations			
	535		3580			
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>PERSONNEL SERVICES</b>						
535-10-12	REGULAR SALARIES & WAGES	32,626	33,649	33,524	33,524	35,563
535-10-14	OVERTIME	58	203	2,000	1,500	2,000
535-10-16	CHRISTMAS BONUS	100	100	100	100	100
535-10-21	FICA TAXES	2,060	2,151	2,725	2,300	2,882
535-10-23	LIFE & HEALTH INSURANCE	11,040	11,280	11,475	11,280	11,418
535-10-24	MASS MUTUAL RETIREMENT	1,936	1,880	2,131	2,131	2,254
	<b>Subtotal</b>	<b>47,820</b>	<b>49,263</b>	<b>51,955</b>	<b>50,835</b>	<b>54,217</b>
<b>OPERATING</b>						
535-30-41	COMMUNICATION SVCS	418	371	600	450	600
535-30-43	UTILITY SVCS	8,173	8,251	9,000	9,000	11,000
535-30-46	REPAIR & MAINTENANCE	874	1,845	2,000	150	2,000
535-30-52	OPERATING SUPPLIES	5,251	6,069	6,300	5,200	8,500
535-30-56	VEHICLE REPAIR & MAINTENANCE	23	551	500	500	1,500
	<b>Subtotal</b>	<b>14,739</b>	<b>17,087</b>	<b>18,400</b>	<b>15,300</b>	<b>23,600</b>
<b>CAPITAL OUTLAY</b>						
535-60-64	MACHINERY & EQUIPMENT	12,351	-	-	-	-
	<b>Subtotal</b>	<b>12,351</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>PROGRAM TOTAL</b>	<b>74,910</b>	<b>66,350</b>	<b>70,355</b>	<b>66,135</b>	<b>77,817</b>



Function	Water & Sewer Revenue Fund		Program			
Public Utilities	Non-Departmental		Fund Transfers Contingencies			
	536 538		Insurance Other			
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>TRANSFERS TO FUNDS</b>						
8100-536-91-01	TRANSFER TO GENERAL FUND	1,800,000	1,800,000	2,000,000	2,000,000	2,300,000
8100-536-91-02	TRANS TO GEN FUND (ADDL)	-	-	-	1,358,316	-
8100-536-91-03	TRANSFER TO W&S R&R (ADDL)	-	-	-	3,976,526	-
8100-536-91-42	TRANS TO W&S R&R FUND	1,932,700	3,036,700	4,188,050	4,188,050	2,000,000
8100-536-91-66	TRANS TO SEWER IMPACT	600,000	491,600	293,158	293,158	296,477
	<b>Subtotal</b>	<b>4,332,700</b>	<b>5,328,300</b>	<b>6,481,208</b>	<b>11,816,050</b>	<b>4,596,477</b>
<b>CONTINGENCIES</b>						
8400-536-30-32	PROFESSIONAL SVCS	39,279	-	42,000	38,585	42,000
8400-536-90-04	UNEMPLOYEMENT COMP.	-	-	2,000	-	2,000
8400-536-90-06	CONTINGENCY - WATER	340	3,478	50,000	1,000	50,000
8400-536-90-07	CONTINGENCY - SEWER	-	11,659	50,000	-	50,000
8400-536-90-16	TERMINATION PAY	5,770	33,744	15,000	79,483	60,000
8400-536-90-18	BAD DEBT WRITE-OFF	42,007	17,388	80,000	-	80,000
	<b>Subtotal</b>	<b>87,396</b>	<b>66,269</b>	<b>239,000</b>	<b>119,068</b>	<b>284,000</b>
<b>INSURANCE</b>						
8500-536-30-32	PROFESSIONAL SVCS	-	35,000	-	-	-
8500-536-30-45	INSURANCE	474,510	485,213	632,800	536,506	616,986
8500-536-30-58	OPEB EXPENDITURE	(57,148)	(41,623)	-	-	-
	<b>Subtotal</b>	<b>417,362</b>	<b>478,590</b>	<b>632,800</b>	<b>536,506</b>	<b>616,986</b>
8600-538-60-63	BLUE LAKE PUMPING	9,877	-	-	-	-
	<b>Subtotal</b>	<b>9,877</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>NON-DEPT TOTAL</b>	<b>4,847,335</b>	<b>5,873,159</b>	<b>7,353,008</b>	<b>12,471,624</b>	<b>5,497,463</b>



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

Account	DESCRIPTION	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	174,186	172,122	172,353	169,694	169,854	
	<b>REVENUE</b>						
361-10-00	INTEREST	571	208	765	160	150	(0.06)
	<b>TOTAL REVENUE</b>	571	208	765	160	150	(0.06)
	<b>TOTAL REVENUES &amp; BALANCES</b>	174,757	172,330	173,118	169,854	170,004	0.00
	<b>EXPENDITURES</b>						
539-30-59	DEPRECIATION	2,635	2,636	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	2,635	2,636	-	-	-	-
	<b>AVAILABLE BALANCE</b>	172,122	169,694	173,118	169,854	170,004	0.00
	<b>TOTAL ENDING FUND BALANCE</b>	<b>172,122</b>	<b>169,694</b>	<b>173,118</b>	<b>169,854</b>	<b>170,004</b>	<b>0.00</b>



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

Account	DESCRIPTION	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	6,560,182	3,902,198	179,683	6,452,126	10,624,857	
	<b>REVENUE</b>						
331-35-01	ARPA GRANT	-	-	-	-	5,334,843	-
361-10-00	INTEREST	16,632	4,091	22,850	6,650	3,000	(0.55)
381-40-00	TRAN FR W&S REV	1,932,700	3,036,700	4,188,050	4,188,050	2,000,000	(0.52)
381-40-11	INTERFUND TRAN IN/ TRAN FR W&S (ADDITION)	-	-	-	3,976,525	-	(1.00)
	<b>TOTAL REVENUE</b>	<u>1,949,332</u>	<u>3,040,791</u>	<u>4,210,900</u>	<u>8,171,225</u>	<u>7,337,843</u>	<u>(0.10)</u>
	<b>TOTAL REVENUES &amp; BALANCES</b>	8,509,514	6,942,989	4,390,583	14,623,351	17,962,700	0.23
	<b>EXPENDITURES</b>						
8400-535	PROFESSIONAL SERVICES	-	-	60,000	-	60,000	-
8400-536	OPERATING EXPENSES	-	-	14,000	14,000	-	(1.00)
8600-533	WATER PROJECTS	1,914,261	49,790	1,178,000	861,928	1,019,500	0.18
8600-535	WASTEWATER PROJECTS	693,376	200,551	2,016,450	2,317,384	6,648,000	1.87
8600-537	WASTEWATER PROJECTS	1,061,739	-	-	444,082	-	(1.00)
8600-581	DEBT SERVICE PRINCIPAL/ INTEREST	-	-	676,100	361,100	-	(1.00)
8800-581		937,940	240,522	243,500	-	849,931	-
	<b>TOTAL EXPENDITURES</b>	<u>4,607,316</u>	<u>490,863</u>	<u>4,188,050</u>	<u>3,998,494</u>	<u>8,577,431</u>	<u>1.15</u>
	<b>Net Revenue (Loss)</b>	(2,657,984)	2,549,928	22,850	4,172,731	(1,239,588)	(1.30)
	<b>AVAILABLE BALANCE</b>	3,902,198	6,452,126	202,533	10,624,857	9,385,269	(0.12)
	<b>TOTAL ENDING FUND BALANCE</b>	<u>3,902,198</u>	<u>6,452,126</u>	<u>202,533</u>	<u>10,624,857</u>	<u>9,385,269</u>	<u>(0.12)</u>



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

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>OPERATING EXPENSES</b>						
535-30-31	PROFESSIONAL SVCS	-	-	60,000	-	60,000
536-30-53	WATER CHEMICAL FEED	-	-	14,000	14,000	-
	<b>TOTAL</b>	-	-	74,000	14,000	60,000
	<b>TOTAL WASTEWATER PROJECTS</b>	-	-	<b>74,000</b>	<b>14,000</b>	<b>60,000</b>



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

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>WATER PROJECTS</b>						
533-65-07	METER REPLACEMENT & REBUILD	465,614	-	150,000	138,000	180,000
533-65-27	FUEL TANK-CR44	-	-	-	-	15,000
533-65-35	CHEMICAL FEED	25,090	-	-	-	-
533-65-40	HIGH PLANT SVC PUMPS	67,838	-	-	-	-
533-65-51	EASTERN WELL ONE	-	-	73,500	-	-
533-65-67	WATER R&R /TREE LAKES GALVANIZED MAIN	268,810	-	-	-	-
533-65-68	WATER DEPARTMENT CAR	-	-	-	-	35,000
533-65-71	ONE TON SERVICE TRUCK	-	-	50,000	44,124	65,000
533-65-72	HALF TON SERV PICKUP TRUCK	-	-	40,000	25,250	50,000
533-65-76	REMOTE METER READING	42,874	5,582	-	-	-
533-65-80	RECLAIMED WATER MAIN EXTENSION	87,292	-	-	166,124	-
533-66-03	ARDICE TOWER REMOVE & HYDRO	117,463	-	-	-	-
533-66-04	HASELTON GENERATOR REPLACE	39,209	-	-	-	-
533-66-06	JEFFERIS CT GALVANIZED MAIN	-	-	-	-	140,000
533-66-26	WATER UTILITY SVCS	-	-	37,500	-	37,500
533-66-27	WATER TANK INSPECTION	14,500	-	-	-	-
533-66-31	WATER PUMP REPLACEMENT	13,014	24,209	22,000	18,335	22,000
533-66-38	HAWLEY STREET MAIN	165,696	-	-	-	-
533-66-40	ARDICE GROUND STORAGE TANK	606,861	19,999	-	-	-
533-66-44	WATER DEP OFFICE & COMP CR44	-	-	80,000	-	-
533-66-46	MACHINERY EQUIPMENT	-	-	-	-	110,000
533-66-47	HEAVY EQUIPMENT	-	-	-	-	25,000
533-66-48	LAKESHORE AVE GALV. MAIN	-	-	-	-	40,000
533-66-49	GRAND ISLAND WTP FUEL TANK	-	-	40,000	28,600	-
533-66-50	EASTERN AREA EXPANSION	-	-	535,000	404,500	-
533-66-51	CROM TANK	-	-	50,000	6,645	300,000
533-66-52	CAST IRON REPLACEMENT	-	-	25,000	-	-
533-66-54	EQUIPMENT	-	-	35,000	30,350	-
533-66-55	SORRENTO PINES W WATERLINE	-	-	40,000	-	-
	<b>TOTAL WATER PROJECTS</b>	<b>1,914,261</b>	<b>49,790</b>	<b>1,178,000</b>	<b>861,928</b>	<b>1,019,500</b>



Function		Department		Program		
Wastewater System Renew & Replace		Water & Sewer R&R Fund		Wastewater Projects		
		535		8600		
Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>WASTEWATER PROJECTS</b>						
535-66-01	BAY STATE SOUTH SEWER	-	-	10,000	-	-
535-66-06	REHAB MASTER L	42,430	-	-	-	-
535-66-43	SUBMERSIBLE PUMP	62,170	58,823	105,000	31,698	105,000
535-66-45	EFFLUENT PUMP & MOTOR	-	-	36,000	17,925	36,000
535-66-49	CRANE TRUCK	-	-	-	-	135,000
535-66-50	LIFT STATION CONTROL PANELS	27,000	-	27,000	11,339	30,000
535-66-57	MANHOLE REHABILITATION	5,555	9,200	-	-	-
535-66-59	PICKUP TRUCK	24,878	-	30,000	28,695	36,000
535-66-61	SECURITY/SURVEILANCE	104,555	-	-	-	-
535-66-65	UMATILLA INTERCONNECTION	-	-	-	364,977	-
535-66-75	SMALL DUMP TRUCK	223,069	-	-	-	-
535-66-76	LIFT STATION GENERATOR	-	79,378	130,000	153,210	250,000
535-66-77	LIFT STATION #9 REHAB.	-	18,635	510,000	60,935	-
535-66-79	WOODWARD SEWER	-	-	-	363,685	-
535-66-81	MCCULLOCHS ALLEY SEWER	-	-	180,000	-	-
535-66-84	INFILTRATION & INTRUSION	171,944	34,515	150,000	208,187	150,000
535-66-86	MAIN WWTP EXPANSION	25,463	-	-	584,734	4,750,000
535-66-87	SPRAYFIELD TRANSFER PUMPS	6,312	-	-	475,959	-
535-66-88	HOLDING POND IMPROVEMENTS	-	-	615,000	16,040	1,000,000
535-66-89	WWTP CHLORIN STA RELOCATION	-	-	223,450	-	-
535-66-92	MACHINERY & EQUIPMENT	-	-	-	-	56,000
535-66-98	WATER LEGISLATION IMPACT	-	-	-	-	100,000
<b>TOTAL WASTEWATER PROJECTS</b>		<b>693,376</b>	<b>200,551</b>	<b>2,016,450</b>	<b>2,317,384</b>	<b>6,648,000</b>





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

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>WASTEWATER PROJECTS</b>						
537-68-01	PROJECTS/REHAB SLIP-LINE	112,169	-	-	-	-
537-68-03	PROJECTS/LAKEVIEW AVE SEWER REPLACEMENT	879,338	-	-	-	-
537-68-04	SEWER R&R /NORTHSIDE SEWER SLIP-LINE	20,784	-	-	-	-
537-68-05	PROJECTS/SOUTHSIDE SEWER SLIP-LINE	35,250	-	-	-	-
537-68-07	MASTER LIFT STATION UPGRADE/REP	14,198	-	-	-	-
537-68-08	SLUDGE HANDLING UPGRADE	-	-	-	444,082	-
<b>TOTAL WASTEWATER PROJECTS</b>		<b>1,061,739</b>	<b>-</b>	<b>-</b>	<b>444,082</b>	<b>-</b>



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

Account	DESCRIPTION	Actual Expenditures FY19-20	Actual Expenditures FY20-21	Adopted Expenditures FY21-22	Projected Expenditures FY21-22	Proposed Expenditures FY22-23
<b>WASTEWATER PROJECTS</b>						
8600-581-71-71	DEBT - PRINCIPAL	-	-	676,100	361,100	-
8800-581-70-71	DEBT SERVICE - PRINCIPAL	658,600	-	-	-	589,167
8800-581-70-72	DEBT - INTEREST	276,363	238,022	243,500	-	260,764
8800-581-70-73	OTHER DEBT SERV COST (SERIES 2016 BOND)	2,977	2,500	-	-	-
-						
	<b>TOTAL WASTEWATER PROJECTS</b>	<b>937,940</b>	<b>240,522</b>	<b>919,600</b>	<b>361,100</b>	<b>849,931</b>
	<b>PROJECTS GRAND TOTAL</b>	<b>3,913,940</b>	<b>290,312</b>	<b>2,171,600</b>	<b>1,681,110</b>	<b>1,929,431</b>

# TRUST & AGENCY FUNDS



### Trust & Agency Funds Summary Fiscal Year 2022-23

Estimated Revenues & Expenditures	Fire Prevention Impact Fund FY 22-23	Greenwood Cemetery Fund FY 22-23	Police Pension Fund FY 22-23	Fire Pension Fund FY 22-23
<b>Beginning Estimated Fund Balance</b>	\$ 181,731	\$ 283,787	\$ 26,421,228	\$ 14,412,011
<b>Estimated Revenues:</b>				
Interest Income	150	240	4,436,485	2,848,000
Sale of Lots	-	7,000	-	-
Other Misc. Income	-	500	-	-
Impact Fees	30,000	-	-	-
Transfers In	-	5,000	-	-
<b>Total Estimated Revenues</b>	<b>30,150</b>	<b>12,740</b>	<b>4,436,485</b>	<b>2,848,000</b>
<b>Total Estimated Revenues &amp; Balances</b>	<b>211,881</b>	<b>296,527</b>	<b>30,857,713</b>	<b>17,260,011</b>
<b>Estimated Expenditures/Expenses:</b>				
General Governmental Services		840		
Public Safety	120,580	-	1,550,000	880,000
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Culture and Recreation	-	-	-	-
Debt Service	-	-	-	-
Other Financing Sources (Uses)	465	1,600	-	-
<b>Total Estimated Expenditures/Expenses</b>	<b>121,045</b>	<b>2,440</b>	<b>1,550,000</b>	<b>880,000</b>
<b>Reserve</b>	<b>-</b>	<b>294,087</b>	<b>29,307,713</b>	<b>16,380,011</b>
<b>Total Appropriated Expend. &amp; Reserves</b>	<b>121,045</b>	<b>296,527</b>	<b>30,857,713</b>	<b>17,260,011</b>
<b>Available Estimated Balance</b>	<b>90,836</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Estimated Fund Balance</b>	<b>\$ 90,836</b>	<b>\$ 294,087</b>	<b>\$ 29,307,713</b>	<b>\$ 16,380,011</b>

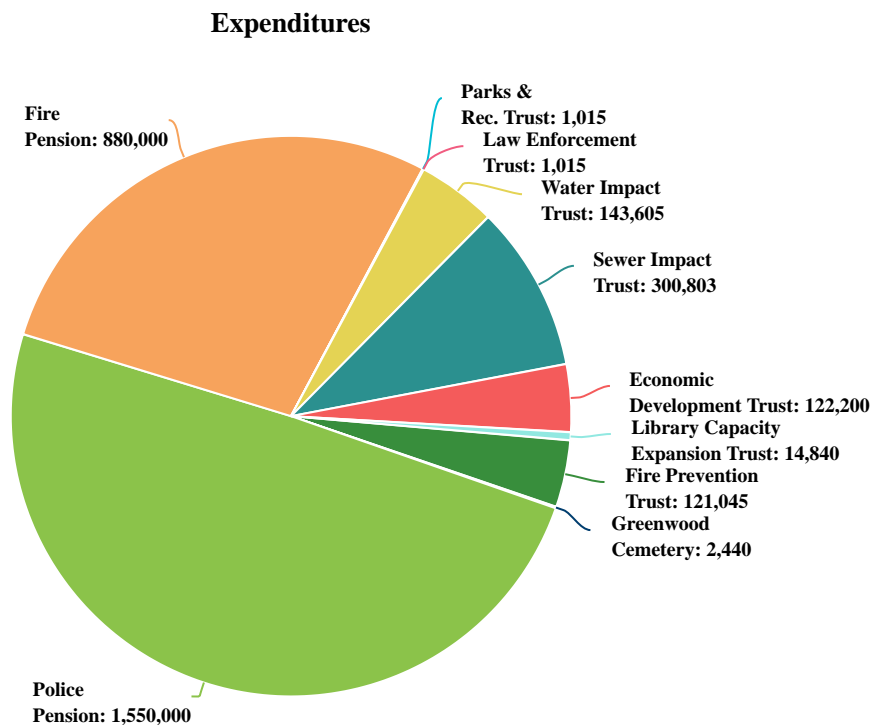
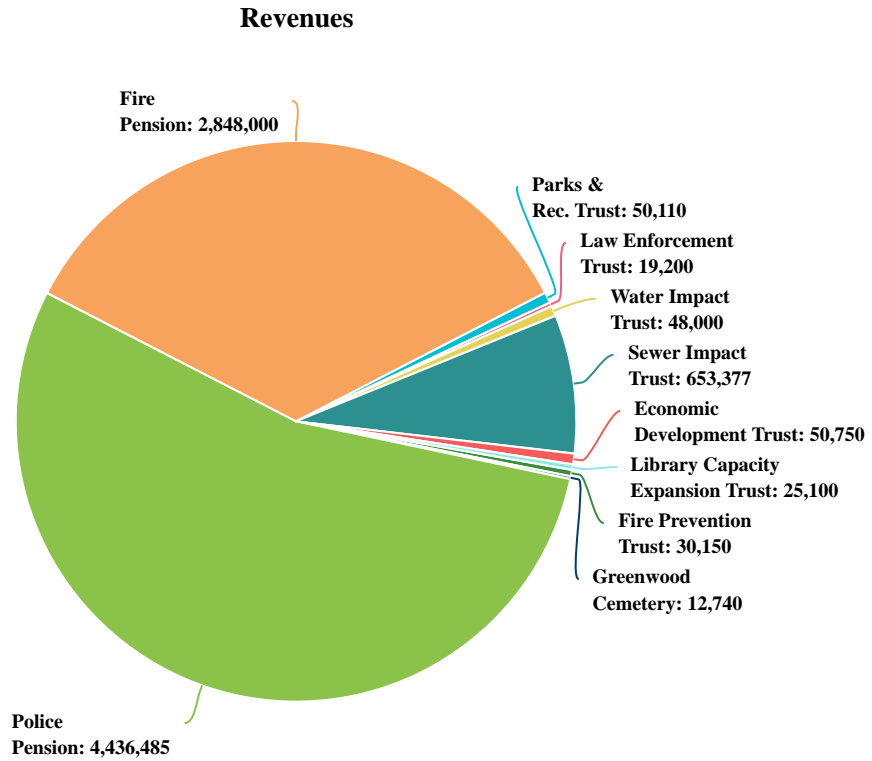
**Trust & Agency Funds Summary (Continued)**  
**Fiscal Year 2022-23**

Parks & Rec. Capital Expansion Impact Fund FY 22-23	Law Enforcement Capital Expansion Impact Fund FY 22-23	Water Impact Trust Fund FY 22-23	Sewer Impact Trust Fund FY 22-23	Economic Development Trust Fund FY 22-23	Library Capital Expansion Impact Fund FY 22-23	Total Trust & Agencies Funds FY 22-23
\$ 198,661	\$ 363,485	\$ 3,041,410	\$ 1,589,851	\$ 143,441	\$ 56,688	\$ 46,692,292
110	1,200	3,000	900	750	100	7,290,935
-	-	-	-	-	-	7,000
-	-	-	-	50,000	-	50,500
50,000	18,000	45,000	356,000	-	25,000	524,000
-	-	-	296,477	-	-	301,477
<b>50,110</b>	<b>19,200</b>	<b>48,000</b>	<b>653,377</b>	<b>50,750</b>	<b>25,100</b>	<b>8,173,912</b>
<b>248,771</b>	<b>382,685</b>	<b>3,089,410</b>	<b>2,243,228</b>	<b>194,191</b>	<b>81,788</b>	<b>54,866,204</b>
-	550	-	-	-	-	840
-	-	140,000	-	-	-	2,551,130
-	-	-	-	-	-	140,000
-	-	-	-	122,200	-	-
550	-	-	-	-	14,580	122,200
-	-	-	296,477	-	-	15,130
465	465	3,605	4,326	-	260	296,477
<b>1,015</b>	<b>1,015</b>	<b>143,605</b>	<b>300,803</b>	<b>122,200</b>	<b>14,840</b>	<b>11,186</b>
<b>247,756</b>	<b>381,670</b>	<b>2,945,805</b>	<b>1,942,425</b>	<b>-</b>	<b>66,948</b>	<b>3,136,963</b>
<b>248,771</b>	<b>382,685</b>	<b>3,089,410</b>	<b>2,243,228</b>	<b>122,200</b>	<b>81,788</b>	<b>51,566,415</b>
-	-	-	-	<b>71,991</b>	-	<b>54,703,378</b>
<b>\$ 247,756</b>	<b>\$ 381,670</b>	<b>\$ 2,945,805</b>	<b>\$ 1,942,425</b>	<b>\$ 71,991</b>	<b>\$ 66,948</b>	<b>\$ 162,827</b>
<b>\$ 247,756</b>	<b>\$ 381,670</b>	<b>\$ 2,945,805</b>	<b>\$ 1,942,425</b>	<b>\$ 71,991</b>	<b>\$ 66,948</b>	<b>\$ 51,729,241</b>

Figure 31:

**Budget Trust & Agency Funds FY 22-23 : Revenues vs. Expenditures**

**Total Revenues - \$8,173,912**  
**Total Expenditures - \$3,136,963**





Fund Type	Fire Prevention Capital Expansion Trust Fund	Profile
Impact Fee   Governmental	Summary	Nonmajor Fund
Fund Family: Trust & Agency		

Account	DESCRIPTION	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	109,312	129,638	164,661	148,044	181,731	
	<b>REVENUE</b>						
361-10-00	INTEREST	521	235	700	210	150	(0.29)
363-20-10	FIRE IMPACT FEES	20,984	19,300	15,000	35,000	30,000	(0.14)
	<b>TOTAL REVENUE</b>	21,505	19,535	15,700	35,210	30,150	(0.14)
	<b>TOTAL REVENUES &amp; BALANCES</b>	130,817	149,173	180,361	183,254	211,881	0.16
522-30-32	ACCOUNTING & AUDITING	550	550	550	549	580	0.06
522-60-01	GEAR ROOM	-	-	-	-	50,000	-
522-60-13	FIRE BOAT CARPORT	-	-	-	-	70,000	-
522-91-01	TRANSFERS TO GENERAL FUND	629	579	450	974	465	(0.52)
	<b>TOTAL EXPENDITURES</b>	1,179	1,129	1,000	1,523	121,045	78.48
	<b>TOTAL ENDING FUND BALANCE</b>	<b>129,638</b>	<b>148,044</b>	<b>179,361</b>	<b>181,731</b>	<b>90,836</b>	<b>(0.50)</b>



Fund Type	Greenwood Cemetery Trust Fund	Profile
Impact Fee   Governmental	Summary	Nonmajor Fund
Fund Family: Trust & Agency		

Account	DESCRIPTION	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	262,869	269,590	274,390	278,228	283,787	
	<b>REVENUE</b>						
361-10-00	INTEREST	1,191	446	1,600	350	240	(0.31)
364-10-00	CEMETERY LOT SALES	6,005	7,785	4,100	6,100	7,000	0.15
366-30-00	CEMETERY SMITH TRUST	1,471	1,481	1,500	1,509	500	(0.67)
369-90-00	CANCEL PY EXPEND.	-	200	-	-	-	-
381-01-00	TRANFERS FR GEN. FD	-	-	-	-	5,000	-
	<b>TOTAL REVENUE</b>	8,667	9,912	7,200	7,959	12,740	0.60
	<b>TOTAL REVENUES &amp; BALANCES</b>	271,536	279,502	281,590	286,187	296,527	0.04
	<b>EXPENDITURES</b>						
4920-516	ACCOUNTING & AUDITING	800	800	800	800	840	0.05
516-30-32	TRANSFER TO GENERAL FUND	1,146	474	1,600	1,600	1,600	0.00
	<b>TOTAL EXPENDITURES</b>	1,946	1,274	2,400	2,400	2,440	0.02
	<b>REQUIRED RESERVES</b>	269,590	278,228	279,190	283,787	294,087	0.04
	<b>TOTAL ENDING FUND BALANCE</b>	269,590	278,228	279,190	283,787	294,087	0.04





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

Account	DESCRIPTION	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	21,680,255	21,957,933	22,842,587	25,513,666	26,421,228	
	<b>REVENUE</b>						
312-50-51	POLICE INSURANCE	166,208	163,989	171,194	171,194	164,000	(0.04)
361-10-00	INTEREST	295,741	71,987	230,000	230,000	100,000	(0.57)
361-20-00	DIVIDEND INCOME	340,934	-	320,000	320,000	-	(1.00)
367-10-00	GAIN & LOSS SALE OF INVESTMENTS	(447,497)	3,726,866	173,584	173,584	3,000,000	16.28
368-10-00	CITY CONTRIBUTION	1,048,482	1,010,105	1,113,832	1,113,832	1,011,000	(0.09)
368-20-00	POLICE CONTRIBUTION	105,471	161,484	138,952	138,952	161,485	0.16
	<b>TOTAL REVENUE</b>	1,509,339	5,134,431	2,147,562	2,147,562	4,436,485	1.07
	<b>TOTAL REVENUES &amp; BALANCES</b>	23,189,594	27,092,364	24,990,149	27,661,228	30,857,713	0.12
2200-518	<b>EXPENDITURES</b>						
518-30-34	PENSION BENEFITS	1,046,817	1,221,351	1,050,000	1,050,000	1,200,000	0.14
518-30-49	OTHER CURRENT CHARGES	184,844	357,347	190,000	190,000	350,000	0.84
	<b>TOTAL EXPENDITURES</b>	1,231,661	1,578,698	1,240,000	1,240,000	1,550,000	0.25
	<b>RESERVED PLAN ASSETS</b>	21,957,933	25,513,666	23,750,149	26,421,228	29,307,713	0.11
	<b>TOTAL ENDING FUND BALANCE</b>	<b>21,957,933</b>	<b>25,513,666</b>	<b>23,750,149</b>	<b>26,421,228</b>	<b>29,307,713</b>	<b>0.11</b>



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

Account	DESCRIPTION	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	10,271,020	11,667,183	12,220,894	13,862,993	14,412,011	
	<b>REVENUE</b>						
312-50-51	POLICE INSURANCE	113,354	128,428	130,000	130,000	129,000	(0.01)
361-10-00	INTEREST	314,119	438,719	200,000	200,000	440,000	1.20
361-20-00	DIVIDEND INCOME	-	-	100,000	100,000	-	(1.00)
367-10-00	GAIN & LOSS SALE OF INVESTMENTS	1,026,828	1,655,002	184,284	184,284	1,600,000	7.68
368-10-00	CITY CONTRIBUTIONS	589,041	618,316	625,000	625,000	619,000	(0.01)
368-20-00	FIREMEN CONTRIBUTIONS	57,081	59,657	60,558	60,558	60,000	(0.01)
	<b>TOTAL REVENUE</b>	<b>2,100,423</b>	<b>2,900,122</b>	<b>1,299,842</b>	<b>1,299,842</b>	<b>2,848,000</b>	<b>1.19</b>
	<b>TOTAL REVENUES &amp; BALANCES</b>	<b>12,371,443</b>	<b>14,567,305</b>	<b>13,520,736</b>	<b>15,162,835</b>	<b>17,260,011</b>	<b>0.14</b>
2240-518	<b>EXPENDITURES</b>						
518-30-34	PENSION BENEFITS	632,316	639,949	670,824	670,824	800,000	0.19
518-30-49	OTHER CURRENT CHARGES	71,944	64,363	80,000	80,000	80,000	-
	<b>TOTAL EXPENDITURES</b>	<b>704,260</b>	<b>704,312</b>	<b>750,824</b>	<b>750,824</b>	<b>880,000</b>	<b>0.17</b>
	<b>RESERVED PLAN ASSETS</b>	<b>11,667,183</b>	<b>13,862,993</b>	<b>12,769,912</b>	<b>14,412,011</b>	<b>16,380,011</b>	<b>0.14</b>
	<b>TOTAL ENDING FUND BALANCE</b>	<b>11,667,183</b>	<b>13,862,993</b>	<b>12,769,912</b>	<b>14,412,011</b>	<b>16,380,011</b>	<b>0.14</b>



Fund Type	Parks & Rec Capital Expansion Trust Fund	Profile
Impact Fee   Governmental	Summary	Nonmajor Fund
Fund Family: Trust & Agency		

Account	DESCRIPTION	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	31,131	95,263	123,013	121,131	198,661	
	<b>REVENUE</b>						
361-10-00	INTEREST	227	174	250	190	110	(0.42)
363-20-20	PARKS & REC IMPACT FEES	71,500	27,199	28,500	80,000	50,000	(0.38)
	<b>TOTAL REVENUE</b>	71,727	27,373	28,750	80,190	50,110	(0.38)
	<b>TOTAL REVENUES &amp; BALANCES</b>	102,858	122,636	151,763	201,321	248,771	0.24
<b>7600-572</b>	<b>EXPENDITURES</b>						
572-30-32	ACCOUNTING & AUDITING	550	550	550	550	550	0.00
572-60-63	IMPROVEMENTS OTHER THAN BLGS	-	-	20,000	-	-	-
572-60-64	MACHINERY	4,900	-	-	-	-	-
572-91-01	TRANSFERS TO GENERAL FUND	2,145	955	450	2,110	465	(0.78)
	<b>TOTAL EXPENDITURES</b>	7,595	1,505	21,000	2,660	1,015	(0.62)
	<b>RESERVE FOR EXPANSION</b>	95,263	121,131	130,763	198,661	247,756	0.25
	<b>TOTAL ENDING FUND BALANCE</b>	95,263	121,131	130,763	198,661	247,756	0.25



Fund Type		Law Enforcement Capital Expansion Trust Fund					Profile
Impact Fee   Governmental		Summary					Nonmajor Fund
Fund Family: Trust & Agency							
Account	DESCRIPTION	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/Projected
	<b>BEGINNING FUND BALANCE</b>	291,996	311,930	329,530	329,605	363,485	
	<b>REVENUE</b>						
361-10-00	INTEREST	1,343	531	1,200	430	1,200	1.79
363-20-30	LAW ENFORCEMENT IMPACT FEES	19,733	18,241	18,000	35,000	18,000	-0.49
	<b>TOTAL REVENUE</b>	21,076	18,772	19,200	35,430	19,200	-0.46
	<b>TOTAL REVENUES &amp; BALANCES</b>	313,072	330,702	348,730	365,035	382,685	1.05
<b>2100-521</b>	<b>EXPENDITURES</b>						
521-30-32	ACCOUNTING & AUDITING	550	550	550	550	550	1.00
521-91-01	TRANSFERS TO GENERAL FUND	592	547	450	1,000	465	0.47
	<b>TOTAL EXPENDITURES</b>	1,142	1,097	1,000	1,550	1,015	-0.35
	<b>RESERVE FOR EXPANSION</b>	311,930	329,605	347,730	363,485	381,670	0.05
	<b>TOTAL ENDING FUND BALANCE</b>	<b>311,930</b>	<b>329,605</b>	<b>347,730</b>	<b>363,485</b>	<b>381,670</b>	<b>0.05</b>



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

Account	DESCRIPTION	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	3,110,403	3,202,512	3,152,712	3,201,720	3,041,410	
	<b>REVENUE</b>						
361-10-00	INTEREST	14,332	5,210	8,000	3,900	3,000	(0.23)
363-20-40	WATER IMPACT FEES	187,938	97,536	120,000	60,000	45,000	(0.25)
	<b>TOTAL REVENUE</b>	202,270	102,746	128,000	63,900	48,000	(0.25)
	<b>TOTAL REVENUES &amp; BALANCES</b>	3,312,673	3,305,258	3,280,712	3,265,620	3,089,410	(0.05)
<b>3900,8600</b>	<b>EXPENDITURES</b>						
533-91-01	TRANSFERS TO GENERAL FUND	5,638	2,824	4,500	1,380	3,605	1.61
533-67-17	EASTERN HIGH SERVICE PUMP	-	-	35,000	30,400	-	(1.00)
533-67-35	NEW WATER SERVICE SETS	76,476	68,761	90,000	90,000	100,000	0.11
533-67-36	NEW RECLAIM. WATER SERV. SETS	28,047	31,953	30,000	30,000	40,000	0.33
533-67-38	SORRENTO PINES RECLAIM. WATER	-	-	150,000	72,430	-	(1.00)
	<b>TOTAL EXPENDITURES</b>	110,161	103,538	309,500	224,210	143,605	(0.36)
	<b>RESERVE FOR EXPANSION</b>	3,202,512	3,201,720	2,971,212	3,041,410	2,945,805	(0.03)
	<b>TOTAL ENDING FUND BALANCE</b>	<b>3,202,512</b>	<b>3,201,720</b>	<b>2,971,212</b>	<b>3,041,410</b>	<b>2,945,805</b>	<b>(0.03)</b>



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

Account	DESCRIPTION	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	68,124	871,565	587,439	1,406,871	1,589,851	
	<b>REVENUE</b>						
361-10-00	INTEREST	851	436	900	580	900	0.55
363-20-50	SEWER IMPACT FEES	307,369	139,897	356,000	186,600	356,000	0.91
381-40-00	TRAN FR W&S REVENUE	600,000	491,600	293,158	293,158	296,477	0.01
	<b>TOTAL REVENUE</b>	908,220	631,933	650,058	480,338	653,377	0.36
	<b>TOTAL REVENUES &amp; BALANCES</b>	976,344	1,503,498	1,237,497	1,887,209	2,243,228	0.19
	<b>EXPENDITURES</b>						
<b>3910-535</b>	<b>OPERATING</b>						-
535-70-71	DEBT - PRINCIPAL REVOLVING LOAN	-	-	252,528	252,528	259,167	0.03
535-70-72	DEBT - INTEREST REVOLVING LOAN	95,558	90,488	40,630	40,630	37,310	(0.08)
581-91-01	TRANSFERS TO GENERAL FUND	9,221	3,877	4,200	4,200	4,326	0.03
581-70-72	INTEREST MPB	-	2,262	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	104,779	96,627	297,358	297,358	300,803	0.01
	<b>RESERVE FOR EXPANSION</b>	871,565	1,406,871	940,139	1,589,851	1,942,425	0.22
	<b>TOTAL ENDING FUND BALANCE</b>	<b>871,565</b>	<b>1,406,871</b>	<b>940,139</b>	<b>1,589,851</b>	<b>1,942,425</b>	<b>0.22</b>



Fund Type	Economic Development Trust Fund	Profile
Impact Fee   Governmental	Summary	Nonmajor Fund
Fund Family: Trust & Agency		

Account	DESCRIPTION	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	177,823	198,758	141,862	161,266	143,441	
	<b>REVENUE</b>						
361-10-00	INTEREST	833	305	750	360	750	1.08
362-05-00	ELLA MARIAS PIZZERIA	10,300	-	15,000	15,600	15,000	(0.04)
369-60-00	PROGRAM INCOME	45,076	54,065	35,000	39,000	35,000	(0.10)
	<b>TOTAL REVENUE</b>	56,209	54,370	50,750	54,960	50,750	(0.08)
	<b>TOTAL REVENUES &amp; BALANCES</b>	234,032	253,128	192,612	216,226	194,191	(0.10)
	<b>EXPENDITURES</b>						
1220-552							
552-30-31	PROFESSIONAL SVCS	17,321	13,235	16,000	6,975	16,000	1.29
552-30-40	TRAVEL AND PER DIEM	1,650	-	2,800	-	2,800	-
552-30-48	PROMOTIONAL ACTIVITIES	888	1,651	10,000	-	10,000	-
552-30-54	BOOKS, PUB, SUBSCRIPTIONS	1,137	1,750	1,900	810	1,900	1.35
552-90-01	ECON DEVELOP INCENTIVE	14,278	75,226	91,500	65,000	91,500	0.41
	<b>TOTAL EXPENDITURES</b>	35,274	91,862	122,200	72,785	122,200	0.68
	<b>AVAILABLE BALANCE</b>	198,758	161,266	70,412	143,441	71,991	(0.50)
	<b>TOTAL ENDING FUND BALANCE</b>	198,758	161,266	70,412	143,441	71,991	(0.50)



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

Account	DESCRIPTION	Actual FY19-20	Actual FY20-21	Adopted FY21-22	Projected FY21-22	Proposed FY22-23	% Change Proposed/ Projected
	<b>BEGINNING FUND BALANCE</b>	13,525	32,245	29,308	32,680	56,688	
	<b>REVENUE</b>						
361-10-00	INTEREST	85	52	60	58	100	0.72
363-20-60	LIBRARY IMPACT FEES	35,034	13,315	10,000	37,000	25,000	(0.32)
	<b>TOTAL REVENUE</b>	35,119	13,367	10,060	37,058	25,100	(0.32)
	<b>TOTAL REVENUES &amp; BALANCES</b>	48,644	45,612	39,368	69,738	81,788	0.17
<b>7190-571</b>	<b>EXPENDITURES</b>						
571-30-32	ACCOUNTING & AUDITING	550	550	550	550	580	0.05
571-30-54	BOOKS, PUB, SUBSCRIP.	14,799	11,983	12,000	12,000	14,000	0.17
571-91-01	TRANSFERS TO GENERAL FD	1,050	399	250	500	260	(0.48)
	<b>TOTAL EXPENDITURES</b>	16,399	12,932	12,800	13,050	14,840	0.14
	<b>RESERVE FOR EXPANSION</b>	32,245	32,680	26,568	56,688	66,948	0.18
	<b>TOTAL ENDING FUND BALANCE</b>	<b>32,245</b>	<b>32,680</b>	<b>26,568</b>	<b>56,688</b>	<b>66,948</b>	<b>0.18</b>



# CAPITAL IMPROVEMENT PLAN



**IMPROVING OUR CITY · NEIGHBORHOODS · PARKS**

**Streets**

**Other ROW**

**Water**

**Buildings**

**Wastewater**

**Parks**

**Storm Water**

**Studies & Evaluations**

**CIP Categories**

The diagram illustrates the various categories of Capital Improvement Plan (CIP) projects. At the top, a banner reads "IMPROVING OUR CITY · NEIGHBORHOODS · PARKS" above a stylized city skyline. Below this, a central hub labeled "CIP Categories" is surrounded by eight circular icons, each representing a different project area: Streets (a road with a path), Other ROW (a utility structure), Water (a boat on a lake), Buildings (a modern structure), Wastewater (a sewer cover with the word "SEWER"), Parks (a park with a playground), Storm Water (a stormwater management structure), and Studies & Evaluations (a document cover). The EUSTIS FLORIDA logo is located in the bottom right corner.

**Table 28:**

**City of Eustis  
Five Year Capital Improvement Plan FY 22/23 through FY 26/27 Projects**

Account Number	Account Description	Account Number 2	Project Name	Current Budget	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	Five Year Total
<b>General Fund</b>										
001-2220-522-60-64	CAP OUTLAY / MACHINERY & EQUIP		FIRE / AERIAL FIRE TRUCK	1,358,316	-	-	-	-	-	-
<b>General Fund Total</b>				<b>1,358,316</b>	-	-	-	-	-	-
<b>Sales Tax Revenue Fund</b>										
010-8600-513-60-01	FINANCE / CITY COMPUTER UPGRADE PROGRAM		FINANCE / CITY COMPUTER UPGRADE PROGRAM	65,000	100,000	100,000	75,000	75,000	75,000	425,000
010-8600-517-60-01	CAP OUTLAY / PW BUILDING IMPROVEMENTS		PW / BUILDING IMPROVEMENTS	85,000	140,500	170,000	322,500	300,000	350,000	1,283,000
010-8600-517-60-05	CAP OUTLAY / PW LAKE WILLY WALK RESEAL		PW / LAKE WILLY WALK RESEAL	-	-	-	25,000	-	-	25,000
010-8600-517-60-08	CAP OUTLAY / PW - PARKING LOT RESURFACE		PW / COMMUNITY CENTER PARKING LOT MILL & RESURFACE	-	40,000	-	-	-	-	40,000
010-8600-517-60-09	CAP OUTLAY / PW KAYAK LAUNCH		PW / KAYAK LAUNCH	85,000	-	-	-	85,000	-	85,000
010-8600-517-60-10	CAP OUTLAY / PW - PARK LOT SEAL & STRIPE		PW / CITY PARKING LOTS SEAL & STRIPE	-	40,000	-	-	50,000	-	90,000
010-8600-517-60-11	CAP OUTLAY / CITY HALL MAINT. & IMPROV.M.		PW / CITY HALL MAINTENANCE & IMPROVEMENTS	-	264,620	-	-	-	-	264,620
010-8600-521-60-01	CAP OUTLAY / POLICE VEHICLES		POLICE / VEHICLES	200,000	315,000	315,000	315,000	315,000	315,000	1,575,000
010-8600-521-60-11	CAP OUTLAY / POLICE EVIDENCE STORAGE		POLICE / EVIDENCE STORAGE	-	-	200,000	-	-	-	200,000
010-8600-521-60-12	CAP OUTLAY / POLICE EQUIPMENT		POLICE / NEW EQUIPMENT (AXON CONTRACT)	77,500	90,000	90,000	90,000	90,000	90,000	450,000
010-8600-522-60-04	CAP OUTLAY / FIRE DEPT BUNKER GEAR		FIRE / BUNKER GEAR	-	115,500	-	-	-	-	115,500
010-8600-522-60-11	CAP OUTLAY / FIRE FS 22 RENOVATION		FIRE / STATION 22 CONCRETE	-	-	125,000	-	-	-	125,000
010-8600-522-60-13	CAP OUTLAY / FIRE BOAT		FIRE / BOAT	50,000	-	-	-	-	-	-
010-8600-522-60-14	CAP OUTLAY / FIRE FS22 EQUIPMENT		FIRE / STATION 22 GENERATOR	25,000	-	-	-	-	-	-
010-8600-522-60-15	CAP OUTLAY / FIRE ADMINISTRATION VEHICLE		FIRE / CHIEF NEW VEHICLE	65,000	-	-	-	-	-	-
010-8600-522-60-36	CAP OUTLAY / FIRE LIFE PACK		FIRE / LIFE PACK, DEFIBRILLATOR MACHINES	-	75,000	-	-	-	-	75,000
010-8600-538-60-04	CAP OUTLAY / STORMWATER MACHINERY EQUIP		STORMWATER / ASPHALT PAVER REPLACEMENT	-	225,000	-	-	-	-	225,000
010-8600-538-60-04	CAP OUTLAY / STORMWATER MACHINERY EQUIP		STORMWATER / BULLDOZER REPLACEMENT	-	-	-	-	-	225,000	225,000

**Table 28:**

**City of Eustis  
Five Year Capital Improvement Plan FY 22/23 through FY 26/27 Projects**

Account Number	Account Description	Account Number 2	Project Name	Current Budget	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	Five Year Total
010-8600-538-60-04	CAP OUTLAY / STORMWATER MACHINERY EQUIPM		STORMWATER / TRACKHOE REPLACEMENT	250,000	-	-	-	-	-	-
010-8600-538-60-04	CAP OUTLAY / STORMWATER MACHINERY EQUIPM		STORMWATER / VAC TRUCK	-	-	-	-	-	320,000	320,000
010-8600-538-60-05	CAP OUTLAY / EUSTIS ST AND DOANE AVE		STORMWATER / EUSTIS ST AND DOANE AVE	-	-	-	-	-	80,000	80,000
010-8600-541-60-00	CAP OUTLAY / PW CROSS. MAGNOLIA AVE		PW / CROSSING MAGNOLIA AVE DEWEY-PALMETTO	50,000	-	50,000	-	-	-	50,000
010-8600-541-60-03	CAP OUTLAY / PW SIDEWALK PROJECT		PW / SIDEWALK PROJECT	103,500	100,000	100,000	100,000	90,000	110,000	500,000
010-8600-541-60-04	CAP OUTLAY / PW STREET SEALING		PW / STREET SEALING	54,000	70,000	120,000	30,000	52,700	50,000	322,700
010-8600-541-60-15	CAP OUTLAY / PW STREET RESURFACING		PW / STREET RESURFACING	449,921	421,000	450,000	450,000	569,079	490,000	2,380,079
010-8600-541-60-21	CAP OUTLAY / PW BACKHOE		PW / LOADER BACKHOE	-	-	-	125,000	-	-	125,000
010-8600-541-60-22	CAP OUTLAY / PW - MACHINERY EQUIPMENT		PW / LARGE FORKLIFT	100,000	-	-	-	-	-	-
010-8600-541-60-23	CAP OUTLAY / PW-TRAFFIC & SIG. EQUIPMENT		PW / TRAFFIC JET PRINT SYSTEM	-	55,000	-	-	-	-	55,000
010-8600-541-60-25	CAP OUTLAY / PW USED PICKUP TRUCK		PW / USED PICK UP TRUCKS	30,000	50,000	-	-	30,000	-	80,000
010-8600-541-60-26	CAP OUTLAY / PW BUCKET TRUCK		PW / BUCKET TRUCK	-	-	-	180,000	-	-	180,000
010-8600-541-60-29	CAP OUTLAY / MOBILITY PLAN IMPROVEMENTS		PW / EUSTIS MOBILITY NEW SIDEWALKS	57,500	50,000	50,000	60,000	60,000	60,000	280,000
010-8600-541-60-31	CAP OUTLAY / PW CLAW TRUCK		PW / CLAW TRUCK	-	-	-	-	180,000	-	180,000
010-8600-541-60-38	CAP OUTLAY / PW DUMP TRUCK		PW / DUMP TRUCK REPLACEMENT	80,000	80,000	90,000	90,000	90,000	90,000	440,000
010-8600-541-60-39	CAP OUTLAY / PW - PICKUP TRUCK		PW / F-150 PICKUP	-	-	40,000	50,000	-	50,000	140,000
010-8600-541-60-44	CAP OUTLAY / PW - SIGNALIZATION		PW / SIGNALIZATION CAMERA	-	-	420,000	-	-	-	420,000
010-8600-541-60-47	CAP OUTLAY / PW BRIDGE REPLACEMENT		PW / PINE MEADOWS GOLF COURSE RD BRIDGE REPLACEMENT	-	-	-	-	600,000	-	600,000
010-8600-541-60-51	CAP OUTLAY / PW TRAFFIC SIGNALIZATION		PW / CROSSING FLASHING LIGHTS LIBRARY / AC REPLACEMENT	30,000	-	-	-	-	-	-
010-8600-571-60-01	CAP OUTLAY / LIBRARY A/C		LIBRARY / AC REPLACEMENT	-	-	185,000	-	-	-	185,000
010-8600-571-60-17	CAP OUTLAY / LIBRARY MEETING ROOM		LIBRARY / MEETING ROOM RECONFIGURATION	-	-	-	60,000	-	-	60,000
010-8600-572-60-02	CAP OUTLAY / P&R FACILITY IMPROVEMENTS		PARKS & REC / AC REPLACEMENT FOR ADMIN. BLDG.	-	-	-	40,000	-	-	40,000
010-8600-572-60-04	CAP OUTLAY / P&R COMMUNITY CENTER IMPROV		PARKS & REC / COMMUNITY CENTER FLOORING	-	30,000	-	-	-	-	30,000

**Table 28:**

**City of Eustis  
Five Year Capital Improvement Plan FY 22/23 through FY 26/27 Projects**

Account Number	Account Description	Account Number 2	Project Name	Current Budget	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	Five Year Total
010-8600-572-60-22	CAP OUTLAY/RACQUET/TENN/BALL COURTS IMPR		PARKS & REC / PICKLEBALL COURTS	-	-	-	-	90,000	-	90,000
010-8600-572-60-35	CAP OUTLAY / SERVICE CENTER IMPROVEMENTS		PARKS & REC / SERVICE CENTER IMPROVEMENTS	-	-	-	60,000	-	-	60,000
010-8600-572-60-37	CAP OUTLAY / PLAYGROUND IMPROVEMENTS		PARKS & REC / BENNET PARK PLAYGROUND EQUIPMENT	-	-	-	-	60,000	-	60,000
010-8600-572-60-37	CAP OUTLAY / PLAYGROUND IMPROVEMENTS		PARKS & REC / CARVER PARK PLAYGROUND SHADE STRUCTURE	-	-	-	40,000	-	-	40,000
010-8600-572-60-37	CAP OUTLAY / PLAYGROUND IMPROVEMENTS		PARKS & REC / ELIZABETH CIRCLE PLAYGROUND & EQUIP.	-	-	-	40,000	-	-	40,000
010-8600-572-60-37	CAP OUTLAY / PLAYGROUND IMPROVEMENTS		PARKS & REC / PENDLETON PARK PLAYGROUND EQUIPMENT	-	-	-	-	65,000	-	65,000
010-8600-572-60-49	CAP OUTLAY / REC ADMINISTRATION VEHICLE		PARKS & REC / ADMIN TRUCK REPLACEMENT	-	-	-	-	35,000	-	35,000
010-8600-572-60-74	CAP OUTLAY / CARVER PARK EQUIP/ ELEC BLDG		PARKS & REC / CARVER PARK PLAYGROUND EQUIPMENT	-	-	65,000	-	-	-	65,000
010-8600-572-60-79	CAP OUTLAY / REC FACILITY VEHICLES		PARKS & REC / 12 PASSENGER VAN	30,000	35,000	-	-	-	-	35,000
010-8600-572-60-79	CAP OUTLAY / REC FACILITY VEHICLES		PARKS & REC / RENTAL STAFF VEHICLE REPLACEMENT	25,000	30,000	-	30,000	-	-	60,000
010-8600-572-60-83	CAP OUTLAY / CARVER PARK IMPROVEMENTS		PARKS & REC / CARVER PARK PAVILION UPGRADES	-	30,000	-	-	-	-	30,000
010-8600-572-60-83	CAP OUTLAY / CARVER PARK IMPROVEMENTS		PARKS & REC / CARVER PARK SOFTBALL FIELD LIGHTS	-	-	-	-	450,000	-	450,000
010-8600-572-60-85	CAP OUTLAY / P&R AQUATIC CENTER IMPROV.		PARKS & REC / AQUATIC CENTER HEATERS REPLACEMENT & POOL BLANKET	25,000	-	-	-	-	-	-
010-8600-572-60-85	CAP OUTLAY / P&R AQUATIC CENTER IMPROV.		PARKS & REC / AQUATIC CENTER PA SYSTEM AND SHADE STRUCTURE	30,000	-	-	-	-	-	-
010-8600-572-60-85	CAP OUTLAY / P&R AQUATIC CENTER IMPROV.		PARKS & REC / AQUATIC CENTER PERIMETER FENCING	25,000	-	-	-	-	-	-
010-8600-572-60-86	CAP OUTLAY / P&R SUNSET ISLAND IMPROVEM.		PARKS & REC / SUNSET ISLAND PEDESTRIAN LIGHTING	-	-	-	45,000	-	-	45,000
010-8600-572-60-86	CAP OUTLAY / P&R SUNSET ISLAND IMPROVEM.		PARKS & REC / SUNSET ISLAND PLAYGROUND EQUIPMENT	-	60,000	-	-	-	-	60,000
010-8800-522-70-71	DEBT SVC / FIRE PUMPER DEBT PRINCIPAL	010-8800-522-70-72	FIRE / PIERCE LADDER TRUCK REPLACE DEBT SERVICE	170,992	167,328	163,664	-	-	-	330,982

**Table 28:**

**City of Eustis  
Five Year Capital Improvement Plan FY 22/23 through FY 26/27 Projects**

Account Number	Account Description	Account Number 2	Project Name	Current Budget	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	Five Year Total
<b>Sales Tax Revenue Fund Total</b>				<b>2,163,413</b>	<b>2,583,948</b>	<b>2,733,664</b>	<b>2,227,500</b>	<b>3,286,779</b>	<b>2,305,000</b>	<b>13,136,891</b>
<b>Street Improvement Fund</b>										
013-8600-536-64-01	STREET PROJECTS / ROAD IMPROVEMENTS		PW / UNIMPROVED ROADS ENG. DESIGN FOR ROADS & STORMWATER	-	-	-	-	100,000	400,000	500,000
013-8600-541-64-12	STREET PROJECTS / TRAFFIC CALMING		PW / TRAFFIC CALMING CONSTRUCTION	-	100,000	-	-	-	-	100,000
<b>Street Improvement Fund Total</b>				<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>400,000</b>	<b>600,000</b>
<b>CRA Fund</b>										
014-8600-541-60-01	CAP OUTLAY / STREET REHABILITATION		CRA / STREET REHABILITATION	50,000	50,000	50,000	50,000	50,000	50,000	250,000
014-8600-581-95-05	NON DEPARTMENTAL / SPECIAL PROJECTS	010-8600-572-60-83	CRA / PARKS & REC / CARVER PARK BASKETBALL COURT PAVILION	-	400,000	-	-	-	-	400,000
014-8600-581-60-38	CAP OUTLAY / CRA SIDEWALK/TREE PLANTING		CRA / SIDEWALK REHABILITATION	80,000	40,000	40,000	50,000	45,000	50,000	225,000
014-8600-581-60-46	CAP OUTLAY / CRA PALMETTO PLAZA PARK PH2		CRA / PALMETTO PLAZA PARK PH2 SHADE STRUCTURE	-	50,000	-	-	-	-	50,000
014-8800-581-70-71	DEBT SERVICE PRINCIPAL	014-8800-581-70-72	CRA / DEBT SERVICE	198,148	198,148	198,149	2,597,493	-	-	2,993,790
<b>CRA Fund Total</b>				<b>328,148</b>	<b>738,148</b>	<b>288,149</b>	<b>2,697,493</b>	<b>95,000</b>	<b>100,000</b>	<b>3,918,790</b>
<b>Water &amp; Sewer Revenue Fund</b>										
040-3100-536-60-64	CAP OUTLAY / MACHINERY & EQUIP		PW / F-150 PICKUP TRUCK	-	40,000	-	40,000	-	40,000	120,000
040-3100-536-60-64	CAP OUTLAY / MACHINERY & EQUIP		PW / PICKUP TRUCK MID SIZE	-	60,000	35,000	40,000	-	-	135,000
<b>Water &amp; Sewer Revenue Fund Total</b>				<b>-</b>	<b>100,000</b>	<b>35,000</b>	<b>80,000</b>	<b>-</b>	<b>40,000</b>	<b>255,000</b>
<b>Water &amp; Sewer R&amp;R Fund</b>										
				-	-	-	-	-	-	-

Table 28:

**City of Eustis  
Five Year Capital Improvement Plan FY 22/23 through FY 26/27 Projects**

Account Number	Account Description	Account Number 2	Project Name	Current Budget	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	Five Year Total
042-8600-533-65-03	WATER R&R / ARDICE WELL REHABILITATION	WATER / ARDICE WELL REHABILITATION		-	-	73,500	-	-	-	73,500
042-8600-533-65-07	WATER R&R / METER REPLACEMENT & REBUILD	WATER R&R / METER REPLACEMENT & REBUILD	WATER / WATER METER REBUILD & REPLACE PROGRAM	150,000	180,000	180,000	180,000	190,000	190,000	920,000
042-8600-533-65-51	WATER R&R / EASTERN WELL ONE	WATER R&R / EASTERN WELL ONE	WATER / EASTERN WELL ONE REHAB & UPGRADE	73,500	-	-	-	-	-	-
042-8600-533-65-57	WATER R&R / DIRECT. DRILL CR44 MEADOW RIDGE	WATER R&R / DIRECT. DRILL CR44 MEADOW RIDGE	WATER / DIRECTIONAL DRILL CR44 MEADOW RIDGE	-	-	-	-	-	300,000	300,000
042-8600-533-65-68	WATER R&R / WATER DEPARTMENT CAR	WATER R&R / WATER DEPARTMENT CAR	WATER / WATER DEPARTMENT CAR-4 DOOR CAR	-	35,000	-	-	-	-	35,000
042-8600-533-65-69	WATER R&R / HALF TON TREAT PICK-UP TRUCK	WATER R&R / HALF TON TREAT PICK-UP TRUCK	WATER / ADMIN TRUCK HALF TON	-	-	-	40,000	-	40,000	80,000
042-8600-533-65-71	WATER R&R / ONE TON SERVICE TRUCK	WATER R&R / ONE TON SERVICE TRUCK	WATER / ADMIN TRUCK HALF TON	50,000	65,000	65,000	65,000	65,000	65,000	325,000
042-8600-533-65-72	WATER R&R / HALF TON SERV PICKUP TRUCK	WATER R&R / HALF TON SERV PICKUP TRUCK	WATER / HALF TON SERVICE PICKUP TRUCK	40,000	50,000	50,000	-	50,000	50,000	200,000
042-8600-533-65-81	WATER R&R / LAUREL OAK RD. WATER MAIN REPLACE	WATER R&R / LAUREL OAK RD. WATER MAIN REPLACE	WATER / LAUREL OAK RD. WATER MAIN REPLACEMENT	-	-	-	-	-	50,000	50,000
042-8600-533-65-82	WATER R&R / HEATHROW WELLS REHABILITATION	WATER R&R / HEATHROW WELLS REHABILITATION	WATER / HEATHROW WELLS REHABILITATION	-	-	-	-	-	140,000	140,000
042-8600-533-65-83	WATER R&R / COOLIDGE WATER MAIN EXPANSION	WATER R&R / COOLIDGE WATER MAIN EXPANSION	WATER / COOLIDGE WATER MAIN EXPANSION	-	-	500,000	-	-	-	500,000
042-8600-533-66-01	WATER R&R / CORNELIA DR 2ND CONNECT	WATER R&R / CORNELIA DR 2ND CONNECT	WATER / CORNELIA DR SECOND CONNECTION POINT	-	-	-	-	30,000	-	30,000
042-8600-533-66-02	WATER R&R / MAGNOLIA AVE GALVANIZED MAIN	WATER R&R / MAGNOLIA AVE GALVANIZED MAIN	WATER / MAGNOLIA AVE GALVANIZED MAIN	-	-	50,000	-	275,000	-	325,000
042-8600-533-66-06	WATER R&R / JEFFERIS CT GALVANIZED MAIN	WATER R&R / JEFFERIS CT GALVANIZED MAIN	WATER / JEFFERIS CT GALVANIZED MAIN	-	140,000	-	-	-	-	140,000
042-8600-533-66-26	WATER R&R / WATER UTILITY SERVICES	WATER R&R / WATER UTILITY SERVICES	WATER / BAY STATE SOUTH CUSTOMER WATER SERVICE REPLACEMENT	37,500	37,500	-	-	-	-	37,500
042-8600-533-66-31	WATER R&R / WATER PUMP REPLACEMENT	WATER R&R / WATER PUMP REPLACEMENT	WATER / PUMP REPLACEMENTS	22,000	22,000	22,000	25,000	25,000	25,000	119,000
042-8600-533-66-32	WATER R&R / WATER PUMP EQUIPMENT	WATER R&R / WATER PUMP EQUIPMENT	WATER / EASTERN HIGH SERVICE PUMP SOFT STARTS	-	-	-	-	30,000	-	30,000
042-8600-533-66-42	WATER R&R / HEATHROW WTP GROUND STOR.TANK	WATER R&R / HEATHROW WTP GROUND STOR.TANK	WATER / HEATHROW WTP GROUND STORAGE TANK	-	-	80,000	-	1,000,000	-	1,080,000

**Table 28:**

**City of Eustis  
Five Year Capital Improvement Plan FY 22/23 through FY 26/27 Projects**

Account Number	Account Description	Account Number 2	Project Name	Current Budget	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	Five Year Total
042-8600-533-66-44	WATER R&R / WATER DEP OFFICE & COMP CR44		WATER / WATER DEPT OFFICE & COMPOUND CR44	80,000	-	800,000	-	-	-	800,000
042-8600-533-66-48	WATER R&R / OFFICE GENERATOR		WATER / OFFICE GENERATOR & ELECTRICAL	-	-	120,000	-	-	-	120,000
042-8600-533-66-46	WATER R&R / MACHINERY EQUIPMENT		WATER / BACKHOE LOADER	-	-	-	-	-	350,000	350,000
042-8600-533-66-46	WATER R&R / MACHINERY EQUIPMENT		WATER / MID - SIZE EXCAVATOR	-	-	-	300,000	-	-	300,000
042-8600-533-66-46	WATER R&R / MACHINERY EQUIPMENT		WATER / MINI TRACK LOADER	-	110,000	-	-	-	-	110,000
042-8600-533-66-47	WATER R&R / HEAVY EQUIPMENT		WATER / HEAVY EQUIPMENT TRAILER	-	25,000	-	25,000	-	-	50,000
042-8600-533-66-48	WATER R&R / LAKESHORE AVE GALV. MAIN		WATER / LAKESHORE AVENUE GALVANIZED MAIN	-	40,000	-	225,000	-	-	265,000
042-8600-533-66-49	WATER R&R / GRAND ISLAND WTP FUEL TANK		WATER / GRAND ISLAND WTP FUEL TANK	40,000	-	150,000	-	-	-	190,000
042-8600-533-66-50	WATER R&R / EASTERN AREA EXPANSION		WATER / EASTERN AREA EXPANSION ENGINEERING	535,000	-	-	-	-	-	-
042-8600-533-66-51	WATER R&R / CROM TANK		WATER / CROM TANK RENOVATION	50,000	300,000	-	-	-	-	300,000
042-8600-533-66-52	WATER R&R / CAST IRON REPLACEMENT		WATER / LAKEWOOD & EDGEWATER CAST IRON REPLACEMENT	-	-	-	40,000	-	170,000	210,000
042-8600-533-66-52	WATER R&R / CAST IRON REPLACEMENT		WATER / YALE RETREAT RD CAST IRON REPLACEMENT	25,000	-	90,000	-	-	-	90,000
042-8600-533-66-54	WATER R&R / EQUIPMENT		WATER / ROBOTIC SURVEY SYSTEM	35,000	-	-	-	-	-	-
042-8600-533-66-54	WATER R&R / EQUIPMENT		WATER / TOWABLE AIR COMPRESSOR	-	-	28,000	-	-	-	28,000
042-8600-533-66-55	WATER R&R / SORRENTO PINES W WATERLINE		WATER / SORRENTO PINES WEST 12" WATERLINE	40,000	-	325,000	-	-	-	325,000
042-8600-535-66-16	SEWER R&R / CR 44 FORCE MAIN		SEWER / CR 44 FORCE MAIN	-	-	50,000	-	380,000	-	430,000
042-8600-535-66-38	SEWER R&R / BATES AVE SEWER		SEWER / BATES AVE PLANT SEWER UPGRADE	-	-	-	20,000	-	55,000	75,000
042-8600-535-66-41	SEWER R&R / TANK CLEANING		SEWER / PROCESS TANK GRIT REMOVAL / CLEANING	-	-	200,000	-	-	-	200,000
042-8600-535-66-43	SEWER R&R / SUBMERSIBLE PUMP		SEWER / LIFT STATION SUBMERSIBLE PUMPS	105,000	105,000	65,000	65,000	65,000	65,000	365,000
042-8600-535-66-44	SEWER R&R / LIFT STATION CONTROL IMPROVM		SEWER / MASTER LIFT STATION MOTOR CONTROL UPGRADE	-	-	-	60,000	-	-	360,000
042-8600-535-66-45	SEWER R&R / EFFLUENT PUMP & MOTOR		SEWER / EFFLUENT PUMP & MOTOR	36,000	36,000	36,000	36,000	36,000	36,000	180,000

**Table 28:**

**City of Eustis  
Five Year Capital Improvement Plan FY 22/23 through FY 26/27 Projects**

Account Number	Account Description	Account Number 2	Project Name	Current Budget	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	Five Year Total
042-8600-535-66-46	SEWER R&R / COOLIDGE SEWER MAIN EXPANSION		SEWER / COOLIDGE SEWER MAIN EXPANSION	-	-	1,200,000	-	-	-	1,200,000
042-8600-535-66-47	SEWER R&R / INFLUENT PUMP & MOTOR		SEWER / INFLUENT PUMP EASTERN CAPACITY	-	-	-	-	-	40,000	40,000
042-8600-535-66-48	SEWER R&R / INFLUENT PUMP & MOTOR		SEWER / INFLUENT PUMP EASTERN CAPACITY	-	-	-	-	-	-	-
042-8600-535-66-49	SEWER R&R / CRANE TRUCK		SEWER / EASTERN TERTIARY FILTER	-	-	-	-	-	60,000	60,000
042-8600-535-66-49	SEWER R&R / CRANE TRUCK		SEWER / LARGE CRANE TRUCK	-	-	-	-	-	180,000	180,000
042-8600-535-66-49	SEWER R&R / CRANE TRUCK		SEWER / LIFT STATION CRANE TRUCK	-	135,000	-	-	-	-	135,000
042-8600-535-66-50	SEWER R&R / LIFT STATION CONTROL PANELS		SEWER / LIFT STATION CONTROL PANELS	27,000	30,000	30,000	-	-	33,000	93,000
042-8600-535-66-59	SEWER R&R / PICKUP TRUCK		SEWER / WASTEWATER PICKUP TRUCK REPLACEMENT	30,000	36,000	36,000	40,000	40,000	40,000	192,000
042-8600-535-66-62	SEWER R&R / VEHICLES		SEWER / ONE TON UTILITY TRUCK	-	-	-	-	50,000	-	50,000
042-8600-535-66-62	SEWER R&R / VEHICLES		SEWER / SEWER CLEANING TRUCK	-	-	-	450,000	-	-	450,000
042-8600-535-66-63	SEWER R&R / JETTA SYSTEM RENNOVATION		SEWER / JETTA SYSTEM REBUILD	-	-	-	-	96,000	-	96,000
042-8600-535-66-70	SEWER R&R / EASTERN WWTP EXPANSION		SEWER / EASTERN WWTP ROAD RESURFACE	-	-	79,420	-	-	-	79,420
042-8600-535-66-74	SEWER R&R / LOADER REPLACE		SEWER / SKID STEER /LOADER	-	-	-	-	-	60,000	60,000
042-8600-535-66-76	SEWER R&R / LIFT STATION GENERATOR		SEWER / BATES AVENUE PLANT GENERATOR OVERHAUL	-	-	-	80,000	-	800,000	880,000
042-8600-535-66-76	SEWER R&R / LIFT STATION GENERATOR		SEWER / LIFT STATION EMERGENCY GENERATOR REPLACEMENT	130,000	250,000	65,000	65,000	65,000	65,000	510,000
042-8600-535-66-77	SEWER R&R / LIFT STATION #9 REHAB.		SEWER / LIFT STATION 9 REHABILITATION	510,000	-	-	-	-	-	-
042-8600-535-66-81	SEWER R&R / MCCULLOCHS ALLEY SEWER		SEWER / MCCULLOCHS ALLEY SEWER MODIFICATION	180,000	-	-	-	-	-	-
042-8600-535-66-84	SEWER R&R / INFILTRATION / INTRUSION		SEWER / INFILTRATION/INTRUSION	150,000	150,000	150,000	150,000	150,000	170,000	770,000
042-8600-535-66-86	SEWER R&R / MAIN WWTP EXPANSION		SEWER / BATES MAIN WWTP EXPANSION	-	4,750,000	4,750,000	-	-	-	9,500,000
042-8600-535-66-88	SEWER R&R / HOLDING POND IMPROVEMENTS		SEWER / HOLDING POND IMPROVEMENTS	615,000	1,000,000	-	-	-	-	1,000,000
042-8600-535-66-89	SEWER R&R / WWTP CHLORIN STA RELOCATION		SEWER / WWTP CHLORINE STATION RELOCATION	233,450	-	-	-	-	-	-
042-8600-535-66-92	SEWER R&R / EQUIPMENT		SEWER / BIOLOGICAL PROCESS EQUIPMENT	-	56,000	26,000	26,000	26,000	26,000	160,000
042-8600-535-66-92	SEWER R&R / EQUIPMENT		SEWER / PORTABLE LIFT STATION	-	-	-	-	-	180,000	180,000



**Table 28:**

**City of Eustis  
Five Year Capital Improvement Plan FY 22/23 through FY 26/27 Projects**

Account Number	Account Description	Account Number 2	Project Name	Current Budget	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	Five Year Total
042-8600-535-66-92	SEWER R&R / EQUIPMENT		SEWER / TELEMETRY / COMMUNICATION UPGRADE	-	-	-	-	-	300,000	300,000
042-8600-535-66-95	SEWER R&R / EASTERN PLANT TURBINE		SEWER / EASTERN PLANT TURBINE UPGRADE	-	-	20,000	95,000	-	-	115,000
042-8600-535-66-96	SEWER R&R / OLD EASTERN PLANT DEMOLITION		SEWER / OLD EASTERN PLANT DEMOLITION (BUILT NEW EASTERN PLANT)	-	-	-	118,000	-	-	118,000
042-8600-535-66-97	SEWER R&R /		SEWER / PROCESS AND CLARIFICATION TANK REHABILITATION	-	-	-	-	-	120,000	120,000
042-8600-535-66-98	SEWER R&R / WATER LEGISLATION IMPACT		SEWER / COMPREHENSIVE WATER LEGISLATION	-	100,000	-	-	-	-	100,000
042-8600-535-66-99	SEWER R&R / HEAVY EQUIPMENT		SEWER / FORK LIFT	-	-	-	44,000	-	-	44,000
042-8800-581-70-71	DEBT SERVICE - PRINCIPAL	042-8800-581-70-72	SEWER / DEBT SERVICE	1,211,676	849,931	850,139	855,035	857,975	862,058	4,275,138
<b>Water &amp; Sewer R&amp;R Fund Total</b>				<b>4,406,126</b>	<b>8,502,431</b>	<b>10,091,059</b>	<b>2,960,035</b>	<b>3,474,975</b>	<b>4,772,058</b>	<b>29,800,558</b>
<b>Stormwater Utility Revenue Fund</b>				-	-	-	-	-	-	-
049-3720-538-60-01	CAP OUTLAY / DIEDRICH ST STORMWATER		STORMWATER / DIEDRICH ST IMPROVEMENTS	-	60,000	-	-	-	-	60,000
049-3720-538-60-02	CAP OUTLAY / STORMWATER CULVERT REPLACEMENT		STORMWATER / CULVERT REPLACEMENT	-	-	220,000	220,000	-	-	440,000
049-3720-538-60-03	CAP OUTLAY / STORMWATER FLOODING CONTROL		STORMWATER / FLOODING CONTROL	-	-	-	-	100,000	-	100,000
049-3720-538-60-04	CAP OUTLAY / LCWA/SW CLIFFORD PHASE I		STORMWATER / TRACTOR BUSH HOG MOWER	35,000	-	-	-	45,000	-	45,000
049-3720-538-60-66	CAPITAL OUTLAY / CONCRETE CRUSHING		STORMWATER / CONCRETE CRUSHING	-	-	-	45,000	-	50,000	95,000
<b>Stormwater Utility Revenue Fund Total</b>				<b>35,000</b>	<b>60,000</b>	<b>220,000</b>	<b>265,000</b>	<b>145,000</b>	<b>50,000</b>	<b>740,000</b>
<b>Fire Impact Fee Fund</b>				-	-	-	-	-	-	-
059-2230-522-60-01	CAP OUTLAY / GEAR ROOM		FIRE / GEAR ROOM	-	50,000	-	-	-	-	50,000
059-2230-522-60-13	CAP OUTLAY / FIRE BOAT CARPORT		FIRE / BOAT CARPORT	-	70,000	-	-	-	-	70,000

**Table 28:**

**City of Eustis  
Five Year Capital Improvement Plan FY 22/23 through FY 26/27 Projects**

Account Number	Account Description	Account Number 2	Project Name	Current Budget	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	Five Year Total
<b>Fire Impact Fee Fund Total</b>										
				-	120,000	-	-	-	-	120,000
<b>Water Impact Fee Fund</b>										
<b>065-8600-533-67-17</b>										
	CAP OUTLAY / EASTERN HIGH SERVICE PUMP		WATER IMPACT / EASTERN THIRD HIGH SERVICE PUMP	35,000	-	325,000	-	-	-	325,000
<b>065-8600-533-67-35</b>										
	CAP OUTLAY / NEW WATER SERVICE SETS		WATER IMPACT / NEW WATER METER SERVICE SETS	90,000	100,000	100,000	100,000	100,000	100,000	500,000
<b>065-8600-533-67-36</b>										
	CAP OUTLAY / NEW RECLAIM WATER SERV SETS		WATER IMPACT / NEW RECLAIMED WATER METER SERVICE SETS	30,000	40,000	40,000	40,000	40,000	40,000	200,000
<b>065-8600-533-67-37</b>										
	CAP OUTLAY / RECLAIMED WATER EXPANSION		WATER IMPACT / RECLAIMED WATER MAIN EXPANSION HICKS DITCH RD	-	-	-	-	100,000	-	100,000
<b>065-8600-533-67-38</b>										
	CAP OUTLAY / SORRENTO PINES RECLAIM. WAT		WATER IMPACT / 12" RECLAIM SORRENTO PINES	150,000	-	-	-	-	-	-
<b>Water Impact Fee Fund Total</b>				<b>305,000</b>	<b>140,000</b>	<b>465,000</b>	<b>140,000</b>	<b>240,000</b>	<b>140,000</b>	<b>1,125,000</b>
<b>Grand Total</b>				<b>\$8,596,003</b>	<b>\$12,344,527</b>	<b>\$13,832,872</b>	<b>\$8,370,028</b>	<b>\$7,341,754</b>	<b>\$7,807,058</b>	<b>\$49,696,239</b>

**Table 28:**

**City of Eustis  
Five Year Capital Improvement Plan FY 22/23 through FY 26/27 Projects <25K**

Account Number	Account Description	Project Name	Current Budget	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	Five Year Total
<b>General Fund</b>									
001-2200-522-60-64	CAP OUTLAY / FIRE MACHINERY & EQUIP	FIRE / SMALL EQUIPMENT	10,000	-	-	-	-	-	-
001-2200-522-60-64	CAP OUTLAY / FIRE MACHINERY & EQUIP	FIRE / STATION 22 SECURITY CAMERAS	3,000	-	-	-	-	-	-
001-7310-572-60-64	CAP OUTLAY / P&R MACHINERY & EQUIPMENT	PARKS & REC / BUILDING INFORMATIONAL SIGNS	-	7,500	-	-	-	-	7,500
001-7310-572-60-64	CAP OUTLAY / P&R MACHINERY & EQUIPMENT	PARKS & REC / FACILITY SHEDS	-	16,000	-	-	-	-	16,000
001-7310-572-60-64	CAP OUTLAY / P&R MACHINERY & EQUIPMENT	PARKS & REC / RENTAL FACILITIES' KEYLESS ENTRY	-	12,000	-	-	-	-	12,000
001-7310-572-60-64	CAP OUTLAY / P&R MACHINERY & EQUIPMENT	PARKS & REC / CARVER PARK SHED	-	8,000	-	-	-	-	8,000
001-7310-572-60-64	CAP OUTLAY / P&R MACHINERY & EQUIPMENT	PARKS & REC / COMMUNITY CENTER BREEZEWAY FENCE	-	10,000	-	-	-	-	10,000
001-7310-572-60-64	CAP OUTLAY / P&R MACHINERY & EQUIPMENT	PARKS & REC / FITNESS CENTER EQUIPMENT	22,000	-	-	-	-	-	-
001-7310-572-60-64	CAP OUTLAY / P&R MACHINERY & EQUIPMENT	PARKS & REC / PUBLIC RESTROOM LOCK AUTOMATION	9,000	-	-	-	-	-	-
001-7310-572-60-64	CAP OUTLAY / P&R MACHINERY & EQUIPMENT	PARKS & REC / WOMAN'S CLUB BASEMENT RENOVATION: GROOM'S ROOM	-	-	-	15,000	-	-	15,000
001-7310-572-60-64	CAP OUTLAY / P&R MACHINERY & EQUIPMENT	PARKS & REC / WOMAN'S CLUB LIGHTBOARD & PA SYSTEM	-	-	-	18,000	-	-	18,000
001-7310-572-60-64	CAP OUTLAY / P&R MACHINERY & EQUIPMENT	PARKS & REC / WOMAN'S CLUB OUTDOOR LIGHTING	-	-	-	12,000	-	-	12,000
001-7320-572-60-18	CAP OUTLAY / P&R PARK IMPROVEMENTS	PARKS & REC / COREY ROLLE FIELD SHADE STRUCTURE	-	-	23,000	-	-	-	23,000
001-7320-572-60-18	CAP OUTLAY / P&R PARK IMPROVEMENTS	PARKS & REC / SELLEEN TOT LOT PLAYGROUND EQUIPMENT	20,000	-	-	-	-	-	-
001-7320-572-60-64	CAP OUTLAY / P&R MACHINERY & EQUIPMENT	PARKS & REC / AUTOMATIC GATES AT PALMETTO POINT PARK	-	-	6,500	-	-	-	6,500
001-7320-572-60-64	CAP OUTLAY / P&R MACHINERY & EQUIPMENT	PARKS & REC / CARVER PARK A/C UNITS REPLACEMENT	18,000	-	-	-	-	-	-
001-7330-572-60-64	CAP OUTLAY / P&R MACHINERY & EQUIPMENT	PARKS & REC / AQUATIC CENTER CLIMBING WALL	-	-	-	20,000	-	-	20,000
001-7330-572-60-64	CAP OUTLAY / P&R MACHINERY & EQUIPMENT	PARKS & REC / AQUATIC CENTER ZIP LINE	-	-	-	17,500	-	-	17,500
<b>General Fund Total</b>			<b>82,000</b>	<b>53,500</b>	<b>29,500</b>	<b>82,500</b>	<b>-</b>	<b>-</b>	<b>165,500</b>

**Table 28:**

**City of Eustis  
Five Year Capital Improvement Plan FY 22/23 through FY 26/27 Projects <25K**

<b>Sales Tax Revenue Fund</b>									
010-8800-522-70-72	DEBT SVC / FIRE PUMPER DEBT INTEREST SERVICE	94,578	3,520	-	-	-	-	-	3,520
<b>Sales Tax Revenue Fund Total</b>		<b>94,578</b>	<b>3,520</b>	-	-	-	-	-	<b>3,520</b>
<b>Water &amp; Sewer Revenue Fund</b>									
040-3100-536-60-64	CAP OUTLAY / MACHINERY & EQUIP PW / IMAGEPROGRAF TM-305 MFP Z36	-	15,000	-	-	-	-	-	15,000
040-3300-533-60-64	CAPITAL OUTLAY / MACHINERY & EQUIP WATER / SECURITY CAMERAS	-	24,000	-	-	-	-	-	24,000
040-3310-533-60-63	CAP OUTLAY / IMPROV OTHER THAN BLDGS WATER / CHECK VALVES	-	6,000	-	-	-	-	-	6,000
040-3310-533-60-63	CAP OUTLAY / IMPROV OTHER THAN BLDGS WATER / PROCESS METER REHAB	-	11,200	-	-	-	-	-	11,200
040-3320-533-60-64	CAPITAL OUTLAY / MACHINERY & EQUIP WATER / ENCLOSED TRAILER	-	10,000	-	-	-	-	-	10,000
040-3320-533-60-64	CAPITAL OUTLAY / MACHINERY & EQUIP WATER / GENERATOR	-	5,500	-	-	-	-	-	5,500
040-3320-533-60-64	CAPITAL OUTLAY / MACHINERY & EQUIP WATER / TOWABLE JOBSITE LIGHTS	-	24,000	-	-	-	-	-	24,000
040-3320-533-60-64	CAPITAL OUTLAY / MACHINERY & EQUIP WATER / TRENCH BOX	-	20,000	-	-	-	-	-	20,000
040-3320-533-60-64	CAPITAL OUTLAY / MACHINERY & EQUIP WATER / WELL POINT SYSTEM REHAB	-	8,000	-	-	-	-	-	8,000
040-3360-533-60-63	CAP OUTLAY / IMPROV OTHER THAN BLDGS WATER / BULK SODIUM HYPOCHLORITE TANK AT EASTERN	-	14,000	-	-	-	-	-	14,000
040-3510-535-60-64	CAP OUTLAY / MACHINERY & EQUIP SEWER / LIFT STATION RISER PIPE REPLACEMENT	-	22,000	-	-	-	-	-	22,000
040-3540-535-60-64	CAP OUTLAY / MACHINERY & EQUIP SEWER / 61" ZER TURN MOWER	-	19,500	-	-	-	-	-	19,500
040-3550-535-60-64	CAP OUTLAY / MACHINERY & EQUIP SEWER / POLYMER MIXING SKID	-	20,000	-	-	-	-	-	20,000
040-3550-535-60-64	CAP OUTLAY / MACHINERY & EQUIP SEWER / VERTICAL CONVEYER BELT	-	24,500	-	-	-	-	-	24,500
<b>Water &amp; Sewer Revenue Fund Total</b>		-	<b>223,700</b>	-	-	-	-	-	<b>223,700</b>
<b>Water &amp; Sewer R&amp;R Fund</b>									
042-8600-533-66-27	WATER R&R / WATER TANK INSPECTION WATER / TANK INSPECTIONS	-	15,000	-	-	-	-	-	15,000
042-8600-535-66-01	SEWER R&R / BAY STATE SOUTH SEWER CLEAN SEWER / BAY STATE SOUTH SEWER VIDEO AND CLEAN	10,000	-	-	-	-	-	-	-
<b>Water &amp; Sewer R&amp;R Fund Total</b>		<b>10,000</b>	<b>15,000</b>	-	-	-	-	-	<b>15,000</b>
<b>Grand Total</b>		<b>\$186,578</b>	<b>\$295,720</b>	<b>\$29,500</b>	<b>\$82,500</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$407,720</b>

**City of Eustis**  
**Significant Operating Expenditures FY 22/23 through FY 26/27 Projects**

Account Number	Account Description	Project Name	Current Budget	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	Five Year Total
<b>General Fund</b>									
001-1300-513-30-34	OPER EXP / OTHER CONTRACTUAL SVC	FINANCE / IGM TECHNOLOGY - GRAVITY SOFTWARE	21,400	25,900	20,900	20,900	20,900	20,900	109,500
001-4910-517-30-34	OPER EXP / PW OTHER CONTRACTUAL SVC	CITYWIDE PW / GENERATOR MAINTENANCE	30,000	30,000	30,000	30,000	30,000	30,000	150,000
001-4910-517-30-47	OPER EXP / DEMOLITIONS & CLEANUP	PW / AMERICAN LEGION BUILDING DEMOLITION	35,000	-	-	-	-	-	-
001-4930-517-30-46	OPER EXP / REPAIR & MAINT	PW / FLOATING DOCK REPAIRS	125,000	-	-	-	-	-	-
001-7300-572-30-31	OPER EXP / P&R PROFESSIONAL SVC	PARKS & REC / MASTER PLAN	-	-	80,000	-	-	-	80,000
001-7310-572-30-32	OPER EXP / P&R EQUIPMENT	PARKS & REC / EUSTIS SERVICE CENTER CHAIRS	-	-	-	12,750	-	-	12,750
001-7330-572-30-32	OPER EXP / P&R EQUIPMENT	PARKS & REC / STARTING BLOCKS EQUIPMENT REPLACEMENT	12,000	-	-	-	-	-	-
<b>General Fund Total</b>			<b>223,400</b>	<b>55,900</b>	<b>130,900</b>	<b>63,650</b>	<b>50,900</b>	<b>50,900</b>	<b>352,250</b>
<b>Street Improvement Fund</b>									
013-4120-541-30-34	OPER EXP / OTHER CONTRACTUAL SVC	PW / REIMB. FOR SIGNAL. MAINT. TO LAKE COUNTY	65,000	70,000	75,000	80,000	85,000	-	310,000
013-4120-541-30-46	OPER EXP / REPAIRS & MAINT	PW / TRAFFIC SIGNALIZATION MAINTENANCE	30,000	30,000	30,000	30,000	30,000	30,000	150,000
013-4130-541-30-31	OPER EXP / PROFESSIONAL SVC	PW / PAVEMENT ASSESSMENT STUDY	-	-	-	300,000	-	-	300,000
013-4130-541-30-31	OPER EXP / PROFESSIONAL SVC	PW / PAVEMENT CONDITION INDEX (PCI) UPDATE STUDY	-	-	-	90,000	-	-	90,000
013-4130-541-30-31	OPER EXP / PROFESSIONAL SVC	PW / TRAFFIC STUDY / IMPLEMENTATION (MUTCD)	-	85,000	-	-	150,000	-	235,000
<b>Street Improvement Fund Total</b>			<b>95,000</b>	<b>185,000</b>	<b>105,000</b>	<b>500,000</b>	<b>265,000</b>	<b>30,000</b>	<b>1,085,000</b>
<b>Water &amp; Sewer Revenue Fund</b>									
040-3620-535-30-52	OPERATING EXPENSES / OPERATING SUPPLIES	SEWER / SUBMERSIBLE MIXER - EAST	-	16,000	-	-	-	-	16,000
040-3620-535-30-52	OPERATING EXPENSES / OPERATING SUPPLIES	SEWER / SUBMERSIBLE MIXER - WEST	-	16,000	-	-	-	-	16,000
<b>Water &amp; Sewer Revenue Fund Total</b>			<b>-</b>	<b>32,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,000</b>

**City of Eustis**  
**Significant Operating Expenditures FY 22/23 through FY 26/27 Projects**

Account Number	Account Description	Project Name	Current Budget	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	Five Year Total
<b>Water &amp; Sewer R&amp;R Fund</b>									
042-8400-536-30-53	OPER EXP / WATER CHEMICAL FEED	WATER / CHEMICAL FEED/MAINTENANCE	14,000	-	-	-	-	-	-
042-8400-535-30-31	OPER EXP / PROFESSIONAL SVC	SEWER / MASTER PLAN	60,000	-	-	-	-	-	-
<b>Water &amp; Sewer R&amp;R Fund Total</b>			<b>74,000</b>	-	-	-	-	-	-
<b>Grand Total</b>			<b>\$392,400</b>	<b>\$272,900</b>	<b>\$235,900</b>	<b>\$563,650</b>	<b>\$315,900</b>	<b>\$80,900</b>	<b>\$1,469,250</b>

**City of Eustis  
Five Year Capital Improvement Plan Summary FY 22/23 through FY 26/27 Projects**

	Current Budget	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	Five Year Total
<b>WATER &amp; SEWER TOTAL ALL SOURCES</b>	\$4,795,126	\$9,013,131	\$10,591,059	\$3,180,035	\$3,714,975	\$4,952,058	\$31,451,258
<b>Five Year Capital Improvement Plan FY 22/23 through FY 26/27 Projects</b>	\$8,596,003	\$12,344,527	\$13,832,872	\$8,370,028	\$7,341,754	\$7,807,058	\$49,696,239
<b>Five Year Capital Improvement Plan FY 22/23 through FY 26/27 Projects &lt;25K</b>	\$186,578	\$295,720	\$29,500	\$82,500	\$-	\$-	\$407,720
<b>Significant Operating Expenditures FY 22/23 through FY 26/27 Projects</b>	\$392,400	\$272,900	\$235,900	\$563,650	\$315,900	\$80,900	\$1,469,250
<b>GRAND TOTAL CITYWIDE FY 22/23 through 26/27 CAPITAL IMPROVEMENT PLAN</b>	\$9,174,981	\$12,913,147	\$14,098,272	\$9,016,178	\$7,657,654	\$7,887,958	\$51,573,209

**Table 29:**

**Capital Improvement Plan by Fund  
FY 2022/23**

Account Number	FUND/Description	FY 22/23 Project Funding
<b>General Fund</b>	<b>General Fund</b>	<b>-</b>
001-7310-572-60-64	CAP OUTLAY / P&R MACHINERY & EQUIPMENT	7,500
001-7310-572-60-64	CAP OUTLAY / P&R MACHINERY & EQUIPMENT	16,000
001-7310-572-60-64	CAP OUTLAY / P&R MACHINERY & EQUIPMENT	12,000
001-7310-572-60-64	CAP OUTLAY / P&R MACHINERY & EQUIPMENT	8,000
001-7310-572-60-64	CAP OUTLAY / P&R MACHINERY & EQUIPMENT	10,000
<b>General Fund Total</b>	<b>General Fund Total</b>	<b>53,500</b>
<b>Sales Tax Revenue Fund</b>	<b>Sales Tax Revenue Fund</b>	<b>-</b>
010-8600-513-60-01	FINANCE / CITY COMPUTER UPGRADE PROGRAM	100,000
010-8600-517-60-01	CAP OUTLAY / PW BUILDING IMPROVEMENTS	140,500
010-8600-517-60-08	CAP OUTLAY / PW - PARKING LOT RESURFACE	40,000
010-8600-517-60-10	CAP OUTLAY / PW - PARK LOT SEAL & STRIPE	40,000
010-8600-517-60-11	CAP OUTLAY / CITY HALL MAINT. & IMPROVM.	264,620
010-8600-521-60-01	CAP OUTLAY / POLICE VEHICLES	315,000
010-8600-521-60-12	CAP OUTLAY / POLICE EQUIPMENT	90,000
010-8600-522-60-04	CAP OUTLAY / FIRE DEPT BUNKER GEAR	115,500
010-8600-522-60-36	CAP OUTLAY / FIRE LIFE PACK	75,000
010-8600-538-60-04	CAP OUTLAY / STORMWATER MACHINERY EQUIPM	225,000
010-8600-541-60-03	CAP OUTLAY / PW SIDEWALK PROJECT	100,000
010-8600-541-60-04	CAP OUTLAY / PW STREET SEALING	70,000
010-8600-541-60-15	CAP OUTLAY / PW STREET RESURFACING	421,000
010-8600-541-60-23	CAP OUTLAY / PW-TRAFFIC & SIG.EQUIPMENT	55,000
010-8600-541-60-25	CAP OUTLAY / PW USED PICKUP TRUCK	50,000
010-8600-541-60-29	CAP OUTLAY / MOBILITY PLAN IMPROVEMENTS	50,000
010-8600-541-60-38	CAP OUTLAY / PW DUMP TRUCK	80,000
010-8600-572-60-04	CAP OUTLAY / P&R COMMUNITY CENTER IMPROV	30,000
010-8600-572-60-79	CAP OUTLAY / REC FACILITY VEHICLES	35,000
010-8600-572-60-79	CAP OUTLAY / REC FACILITY VEHICLES	30,000
010-8600-572-60-83	CAP OUTLAY / CARVER PARK IMPROVEMENTS	30,000
010-8600-572-60-86	CAP OUTLAY / P&R SUNSET ISLAND IMPROVM.	60,000
010-8800-522-70-71	DEBT SVC / FIRE PUMPER DEBT PRINCIPAL	167,328
010-8800-522-70-72	DEBT SVC / FIRE PUMPER DEBT INTEREST	3,520
<b>Sales Tax Revenue Fund Total</b>	<b>Sales Tax Revenue Fund Total</b>	<b>2,587,468</b>
<b>Street Improvement Fund</b>	<b>Street Improvement Fund</b>	<b>-</b>
013-8600-541-64-12	STREET PROJECTS / TRAFFIC CALMING	100,000
<b>Street Improvement Fund Total</b>	<b>Street Improvement Fund Total</b>	<b>100,000</b>
<b>CRA Fund</b>	<b>CRA Fund</b>	<b>-</b>
014-8600-541-60-01	CAP OUTLAY / STREET REHABILITATION	50,000
014-8600-581-95-05	NON DEPARTMENTAL / SPECIAL PROJECTS	400,000
014-8600-581-60-38	CAP OUTLAY / CRA SIDEWALK/TREE PLANTING	40,000
014-8600-581-60-46	CAP OUTLAY / CRA PALMETTO PLAZA PARK PH2	50,000
014-8800-581-70-71	DEBT SERVICE PRINCIPAL	198,148
<b>CRA Fund Total</b>	<b>CRA Fund Total</b>	<b>738,148</b>
<b>Water &amp; Sewer Revenue Fund</b>	<b>Water &amp; Sewer Revenue Fund</b>	<b>-</b>
040-3100-536-60-64	CAP OUTLAY / MACHINERY & EQUIP	40,000
040-3100-536-60-64	CAP OUTLAY / MACHINERY & EQUIP	15,000



**Table 29:**

**Capital Improvement Plan by Fund  
FY 2022/23**

Account Number	FUND/Description	FY 22/23 Project Funding
040-3130-536-60-64	CAP OUTLAY / MACHINERY & EQUIP	60,000
040-3300-533-60-64	CAPTIAL OUTLAY / MACHINERY & EQUIP	24,000
040-3310-533-60-63	CAP OUTLAY / IMPROV OTHER THAN BLDGS	6,000
040-3310-533-60-63	CAP OUTLAY / IMPROV OTHER THAN BLDGS	11,200
040-3320-533-60-64	CAPTIAL OUTLAY / MACHINERY & EQUIP	10,000
040-3320-533-60-64	CAPTIAL OUTLAY / MACHINERY & EQUIP	5,500
040-3320-533-60-64	CAPTIAL OUTLAY / MACHINERY & EQUIP	24,000
040-3320-533-60-64	CAPTIAL OUTLAY / MACHINERY & EQUIP	20,000
040-3320-533-60-64	CAPTIAL OUTLAY / MACHINERY & EQUIP	8,000
040-3360-533-60-63	CAP OUTLAY / IMPROV OTHER THAN BLDGS	14,000
040-3510-535-60-64	CAP OUTLAY / MACHINERY & EQUIP	22,000
040-3540-535-60-64	CAP OUTLAY / MACHINERY & EQUIP	19,500
040-3550-535-60-64	CAP OUTLAY / MACHINERY & EQUIP	20,000
040-3550-535-60-64	CAP OUTLAY / MACHINERY & EQUIP	24,500
<b>Water &amp; Sewer Revenue Fund Total</b>	<b>Water &amp; Sewer Revenue Fund Total</b>	<b>323,700</b>
<b>Water &amp; Sewer R&amp;R Fund</b>	<b>Water &amp; Sewer R&amp;R Fund</b>	<b>-</b>
042-8600-533-65-07	WATER R&R / METER REPLACEMENT & REBUILD	180,000
042-8600-533-65-68	WATER R&R / WATER DEPARTMENT CAR	35,000
042-8600-533-65-71	WATER R&R / ONE TON SERVICE TRUCK	65,000
042-8600-533-65-72	WATER R&R / HALF TON SERV PICKUP TRUCK	50,000
042-8600-533-66-06	WATER R&R / JEFFERIS CT GALVANIZED MAIN	140,000
042-8600-533-66-26	WATER R&R / WATER UTILITY SERVICES	37,500
042-8600-533-66-27	WATER R&R / WATER TANK INSPECTION	15,000
042-8600-533-66-31	WATER R&R / WATER PUMP REPLACEMENT	22,000
042-8600-533-66-46	WATER R&R / MACHINERY EQUIPMENT	110,000
042-8600-533-66-47	WATER R&R / HEAVY EQUIPMENT	25,000
042-8600-533-66-48	WATER R&R / LAKESHORE AVE GALV. MAIN	40,000
042-8600-533-66-51	WATER R&R / CROM TANK	300,000
042-8600-535-66-43	SEWER R&R / SUBMERSIBLE PUMP	105,000
042-8600-535-66-45	SEWER R&R / EFFLUENT PUMP & MOTOR	36,000
042-8600-535-66-49	SEWER R&R / CRANE TRUCK	135,000
042-8600-535-66-50	SEWER R&R / LIFT STATION CONTROL PANELS	30,000
042-8600-535-66-59	SEWER R&R / PICKUP TRUCK	36,000
042-8600-535-66-76	SEWER R&R / LIFT STATION GENERATOR	250,000
042-8600-535-66-84	SEWER R&R / INFILTRATION / INTRUSION	150,000
042-8600-535-66-86	SEWER R&R / MAIN WWTP EXPANSION	4,750,000
042-8600-535-66-88	SEWER R&R / HOLDING POND IMPROVEMENTS	1,000,000
042-8600-535-66-92	SEWER R&R / EQUIPMENT	56,000
042-8600-535-66-98	SEWER R&R / WATER LEGISLATION IMPACT	100,000
042-8800-581-70-71	DEBT SERVICE - PRINCIPAL	849,931
<b>Water &amp; Sewer R&amp;R Fund Total</b>	<b>Water &amp; Sewer R&amp;R Fund Total</b>	<b>8,517,431</b>
<b>Stormwater Utility Revenue Fund</b>	<b>Stormwater Utility Revenue Fund</b>	<b>-</b>
049-3720-538-60-01	CAP OUTLAY / DIEDRICH ST STORMWATER	60,000
<b>Stormwater Utility Revenue Fund Total</b>	<b>Stormwater Utility Revenue Fund Total</b>	<b>60,000</b>

**Table 29:**

**Capital Improvement Plan by Fund  
FY 2022/23**

<b>Account Number</b>	<b>FUND/Description</b>	<b>FY 22/23 Project Funding</b>
<b>Fire Impact Fee Fund</b>	<b>Fire Impact Fee Fund</b>	<b>-</b>
059-2230-522-60-01	CAP OUTLAY / GEAR ROOM	50,000
059-2230-522-60-13	CAP OUTLAY / FIRE BOAT CARPORT	70,000
<b>Fire Impact Fee Fund Total</b>	<b>Fire Impact Fee Fund Total</b>	<b>120,000</b>
<b>Water Impact Fee Fund</b>	<b>Water Impact Fee Fund</b>	<b>-</b>
065-8600-533-67-35	CAP OUTLAY / NEW WATER SERVICE SETS	100,000
065-8600-533-67-36	CAP OUTLAY / NEW RECLAIM.WATER SERV SETS	40,000
<b>Water Impact Fee Fund Total</b>	<b>Water Impact Fee Fund Total</b>	<b>140,000</b>
<b>TOTAL FY 22/23 CAPITAL IMPROVEMENT PROJECTS</b>		<b>\$12,640,247</b>

**Table 30:**

**Significant Operating Expenditures by Fund  
FY 2022/23**

<b>Account Number</b>	<b>FUND/Description</b>	<b>FY 22/23 Project Funding</b>
001-1300-513-30-34	OPER EXP / OTHER CONTRACTUAL SVC	25,900
001-4910-517-30-34	OPER EXP / PW OTHER CONTRACTUAL SVC	30,000
<b>General Fund Total</b>	<b>General Fund Total</b>	<b>55,900</b>
013-4120-541-30-34	OPER EXP / OTHER CONTRACTUAL SVC	70,000
013-4120-541-30-46	OPER EXP / REPAIRS & MAINT	30,000
013-4130-541-30-31	OPER EXP / PROFESSIONAL SVC	85,000
<b>Street Improvement Fund Total</b>	<b>Street Improvement Fund Total</b>	<b>185,000</b>
040-3520-535-30-52	OPERATING EXPENSES / OPERATING SUPPLIES	16,000
040-3520-535-30-52	OPERATING EXPENSES / OPERATING SUPPLIES	16,000
<b>Water &amp; Sewer Revenue Fund Total</b>	<b>Water &amp; Sewer Revenue Fund Total</b>	<b>32,000</b>
<b>TOTAL FY 22/23 SUBSTANTIAL OPERATING EXPENDITURES</b>		<b>\$272,900</b>



# APPENDIX



## Glossary

This glossary provides definitions of various specialized terms used in this budget document that may not be familiar to all readers. Also provided are the meanings of technical acronyms used.

**Account:** A classification of appropriations by expenditure account code.

**Accrual Accounting:** A system that recognizes revenues and expenses as they occur, regardless of when the final payment is made. This system is used by businesses and certain government funds operating like businesses.

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

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

**Adopted Budget:** The financial plan of revenues and expenditures for a fiscal year as approved by the City Commissioners.

**Amendment:** A change to an adopted budget may increase or decrease a fund total. The City Commissioners must approve the change.

**Appropriation:** Legal authorization is granted to make expenditures and incur obligations for specific purposes. An allocated time is set in which appropriations can be expended. The City Commission is the authoritative appropriating body for the City of Eustis.

**Approved Budget:** The City Commissioner's Budget is to be legally adopted by state statutes before the beginning of the fiscal year.

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

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

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

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

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

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

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

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

**Budget Calendar:** An annual schedule of key dates or milestones that the City follows in the preparation, adoption, and administration of the budget.

**Budget Message:** A written explanation by the City Manager that serves as an introduction to the budget. It provides the reader with a summary of the most critical aspects of the budget, changes from previous fiscal years, and recommendations regarding the financial policy for this fiscal year.

**Capital Asset:** Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period and a cost of \$5,000 or more.

**Capital Expenditure:** All machinery, equipment, vehicles, and computers costing \$5,000 or more and having a useful life of one year or more. These expenditures can be dedicated to acquisitions that range from office furniture and desktop computers to vehicles, heavy equipment, land, buildings, roads, and other infrastructure.

**Capital Improvement:** A capital expenditure of \$25,000 or more in value and has a useful life of five years or more. They can be both recurring and non-recurring. The purchases can be for new capital assets, renewal, or replacement of support already in service. Significant non-recurring capital expenditure is defined as one that is \$1 million or greater.

**Capital Improvement Program (CIP):** A projected plan for capital expenditures to be incurred each year over five years sets forth each capital project, the amount to be expended each year, and the method of financing those expenditures.

**Charges for Services:** These are charges for specific services provided to specific individuals and entities. These charges include water and solid waste services, building fees, and other such charges.

**City Commission:** The elected policy-setting body for the City.

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

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

**Community Redevelopment Trust Fund (CRA) (014):** This fund accounts for the activity within the special revenue district, which has been established per F.S. 163 Part III. The revenue is based on the incremental property values since the fund's establishment in 1990.

**Consumer Price Index (CPI):** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**COVID-19** – is an acute respiratory illness in humans caused by a coronavirus, capable of producing severe symptoms and, in some cases, death, especially in older people and those with underlying health conditions. It was initially identified in China in 2019 and became 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 reahabilitation 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

**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 anal-

ysis 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 the 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 less homestead and other exemptions. The taxable value is then multiplied by the millage rate to determine the amount of taxes. The millage rate is set by the taxing authorities based on their budget requirements. These taxing authorities and their proposed rates will be reflected on your Truth In Millage (TRIM) Notice that you will receive in August of each year.

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

**Transfers:** Transfers between individual funds of a governmental unit that are not repayable and are not considered charges for goods or services. These represent a “double counting” of revenues and correspond to an equal amount of interfund expenditures.

**Transportation:** Functional classification for expenditures for developing and improving the safe and adequate flow of vehicles, travelers, and pedestrians on the road and street facilities.

**Truth in Millage (TRIM):** The Florida Truth in Millage Act formalizes the property tax levying process by requiring a specific method of tax rate calculation, a form of notice, public hearing requirements, and advertisement specifications before the adoption of a budget tax rate.

**Uniform Accounting System:** The chart of accounts prescribed by the Department of Financial Services Bureau of Local Government is designed to standardize financial information to facilitate comparing and evaluating reports.

**User Fee:** Charge imposed on a customer for using a specific service operated by the city.

**Vision:** Guiding goals and priorities describing sought-after future state toward which efforts should be directed.

**Water and Sewer Fund (040):** A fund established to record water and sewer revenues and expenses using the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when they are incurred.

**Water and Sewer Renewal and Replacement Fund (042):** A fund to cover anticipated expenses for major repairs of the City’s facilities and repair and replacement of related equipment. Expenses are funded by inter-fund transfers from the Water and Sewer Revenue Fund.

**City of Eustis  
ANNUAL BUDGET  
2022-23**

**Finance Director**  
Mike Sheppard

**Deputy Finance Director**  
Nailya (Nelly) Harnisch

**Staff Accountant**  
Deloris (Joy) McKenzie

**Senior Staff Assistant**  
Janice (JJ) Jones

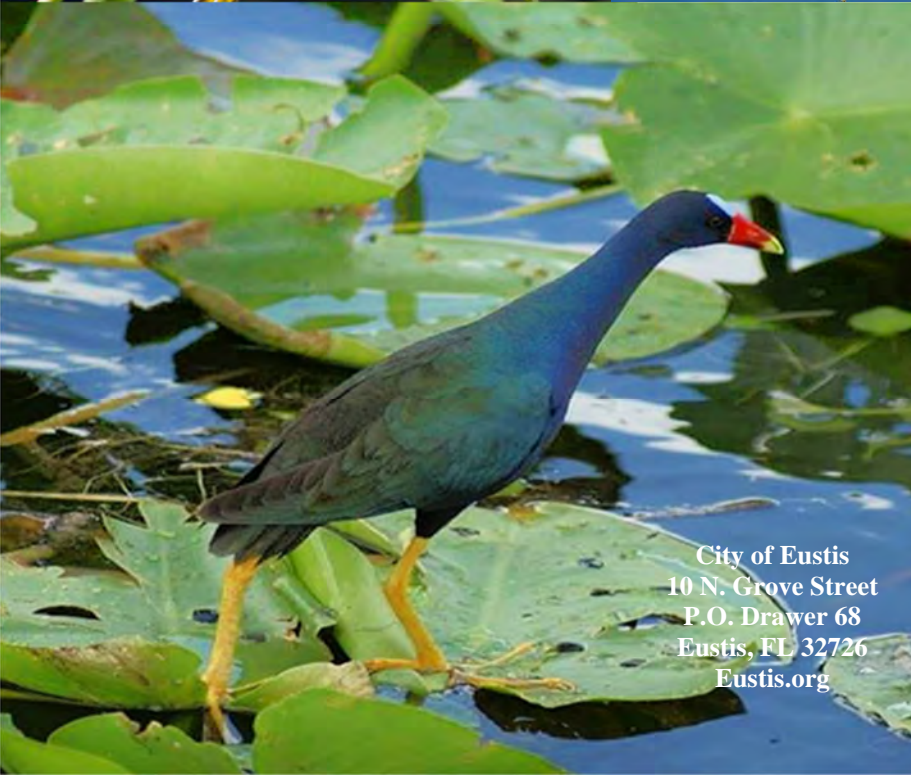
**ACKNOWLEDGMENTS**

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