



# City of Eustis, Florida

## Annual Budget

### Fiscal Year 2016 - 2017



# **CITY OF EUSTIS**

**CITY  
COMMISSION**

**CITY  
MANAGER**

**FINANCE  
DIRECTOR**

# **ANNUAL BUDGET FY 2016-17**

**MAYOR-COMMISSIONER:**

**MICHAEL L. HOLLAND**

**VICE-MAYOR COMMISSIONER:**

**KAREN LEHEUP-SMITH**

**COMMISSIONERS:**

**LINDA DURHAM BOB**

**CARLA GNANN-THOMPSON**

**ROBERT MORIN**

**RONALD R. NEIBERT**

**COLLEEN SCOTT,  
CPA, CGFO, CPM**



# **CITY OF EUSTIS ANNUAL BUDGET 2016-17**

**DEVELOPMENT SERVICES DIRECTOR**  
**LORI BARNES**

**HUMAN RESOURCES DIRECTOR**  
**BILL HOWE**

**POLICE CHIEF**  
**GARY CALHOUN**

**FIRE CHIEF**  
**MICHAEL SWANSON**

**PUBLIC WORKS DIRECTOR**  
**RICK GIEROK**

**EUSTIS MEMORIAL LIBRARY**  
**MARLENE BLYE**

**PARKS AND RECREATION DIRECTOR**  
**JOE LAPOLLA**

**ECONOMIC DEVELOPMENT DIRECTOR**  
**THOMAS CARRINO JR.**

**CITY ATTORNEY**  
**DEREK A. SCHROTH**

**CITY CLERK**  
**MARY MONTEZ**





# City of Eustis | City Officials



**Michael L. Holland**  
Mayor



**Karen LeHeup-Smith**  
Vice Mayor



**Linda Durham Bob**  
Commissioner



**Ronald R. Neibert**  
City Manager



**Robert R. Morin**  
Commissioner



**Derek A. Schroth**  
City Attorney



**Carla Gnann-Thompson**  
Commissioner





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Eustis  
Florida**

For the Fiscal Year Beginning

**October 1, 2015**

*Jeffrey P. Evans*

Executive Director



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# City of Eustis

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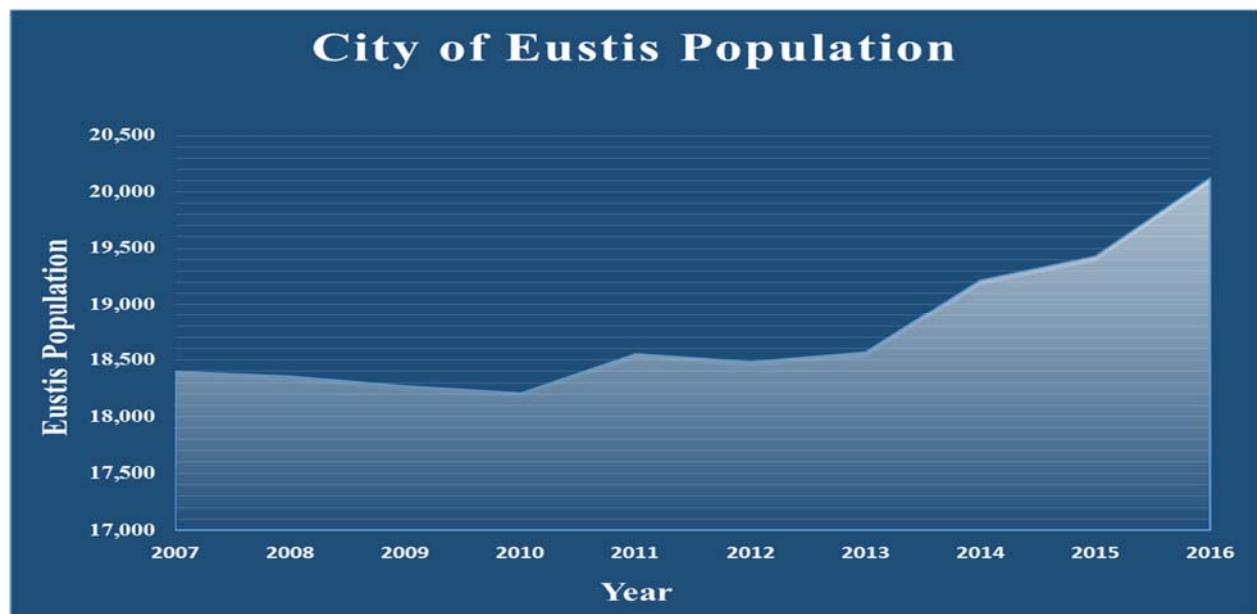
September 8, 2016

Honorable Mayor and City Commissioners:

I am pleased to present the Annual Budget for Fiscal Year 2016-17 based on my understanding of the Commission's priorities and the level of service required to meet the needs of the community. This budget is a culmination of the budget process that began in April and was completed with its final adoption on September 22, 2016. The budget complies with the requirements of the City Charter, appropriate Florida statutes, and the City's Financial Policies.

Eustis is a dynamic place and one in which our 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 had 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 City continues to experience steady growth, with an increase in population from 17,249 in 2005 to an estimate of 20,127 as of April 1, 2016.



Economic conditions for the City are improving. Growth in the economy brought an increase in new construction of \$14,445,077, an increase over prior year of \$1,093,818. Property values of \$827,179,133 reflect an increase of 4.780% over the previous year.

By the end of fiscal year 2015/2016 some of the City revenues will exceed the budgeted figures, maintaining a healthy fund balance anticipated for the start of fiscal year 2016/2017. The anticipated General Fund balance for the end of the year is \$1,356,123, in addition to the required reserves of \$4,788,900. The budgeted recurring revenues in the General Fund exceed recurring expenditures by \$39,516.

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

1. Revenue sources and assumptions with approved millage rate and comparisons
2. Fund balances and reserves
3. Anticipated increases in expenditures
4. Personnel changes
5. General Fund Budget Analysis (Fund 001)
6. Street Improvement Fund Budget Analysis (Fund 013)
7. Water and Sewer Fund Budget Analysis (Fund 040)
8. Stormwater Fund Budget Analysis (Fund 049)
9. Additional Challenges
10. Year-end accomplishments

### **Revenue Sources and Assumptions**

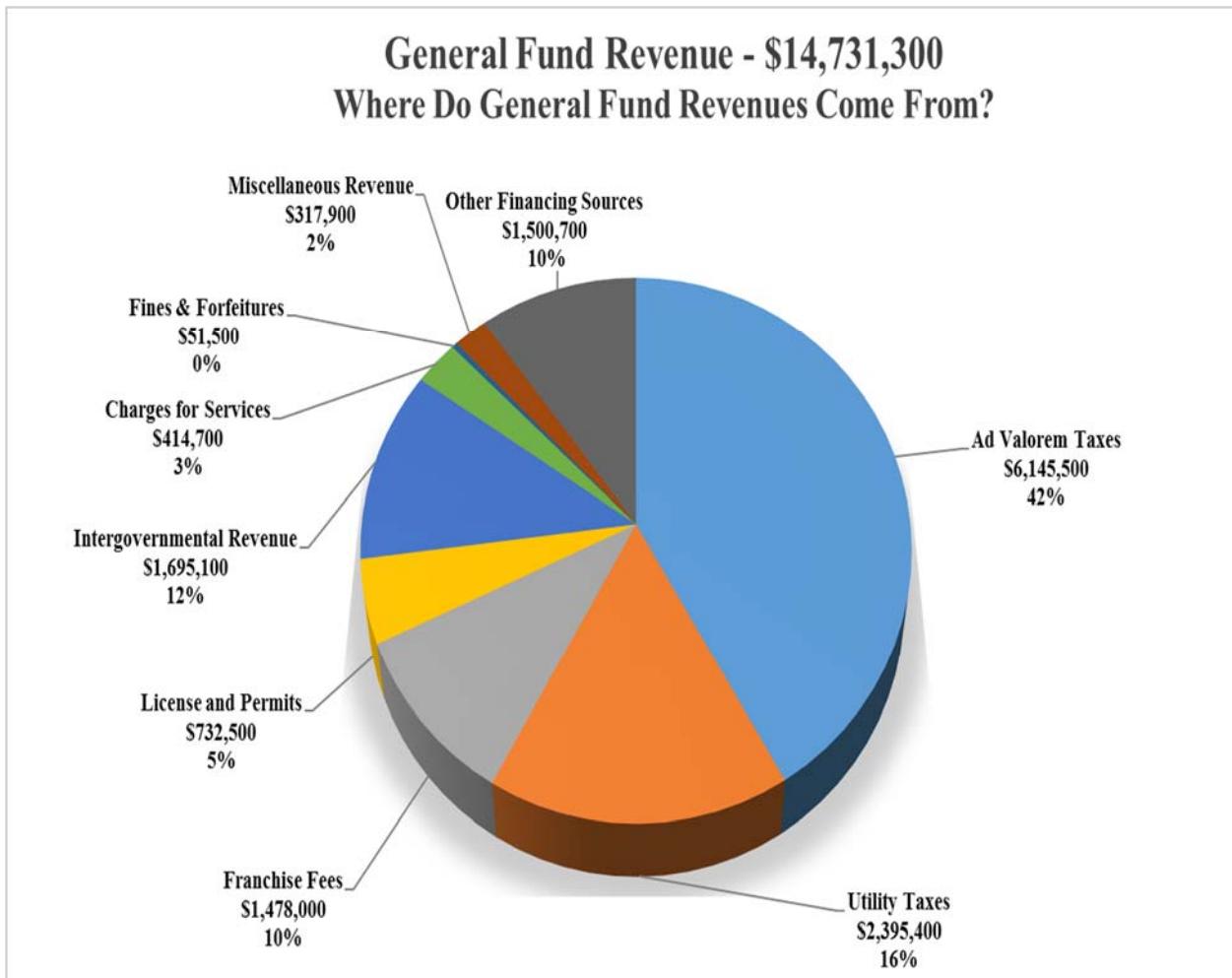
The City of Eustis has 21 separate fund accounts with various sources of revenue. The General Fund collects the majority of the revenues, with over 42% derived from ad valorem taxes. This budget is based on the current assessment of 7.5810 per \$1,000 valuation. The City has maintained the same millage rate for the past three years. This millage rate exceeds the established roll-back rate of 7.3771 and will be advertised as a tax increase, due to an increase in property values. The rate is lower, however, than the maximum roll-back rate of 7.7146. The actual increase to the average property owner would be about \$22 per year. The City of Eustis millage rate compares to the rest of Lake County as follows:

#### **Comparative Tax Rates Advertised for 2016/2017**

1.Howey	9.2750	8.Mount Dora	5.9970
2.Astatula	8.5000	9.Groveland	5.9000
3.Mascotte	8.3289	10.Fruitland Park	4.7371
4.Eustis	7.5810	11.Leesburg	4.2678
5.Tavares	7.4680*	12.Clermont	4.2061
6.Umatilla	7.2980	13.Lady Lake	3.3962
7.Minneola	6.1483	14.Montverde	2.8300

\* Includes debt service

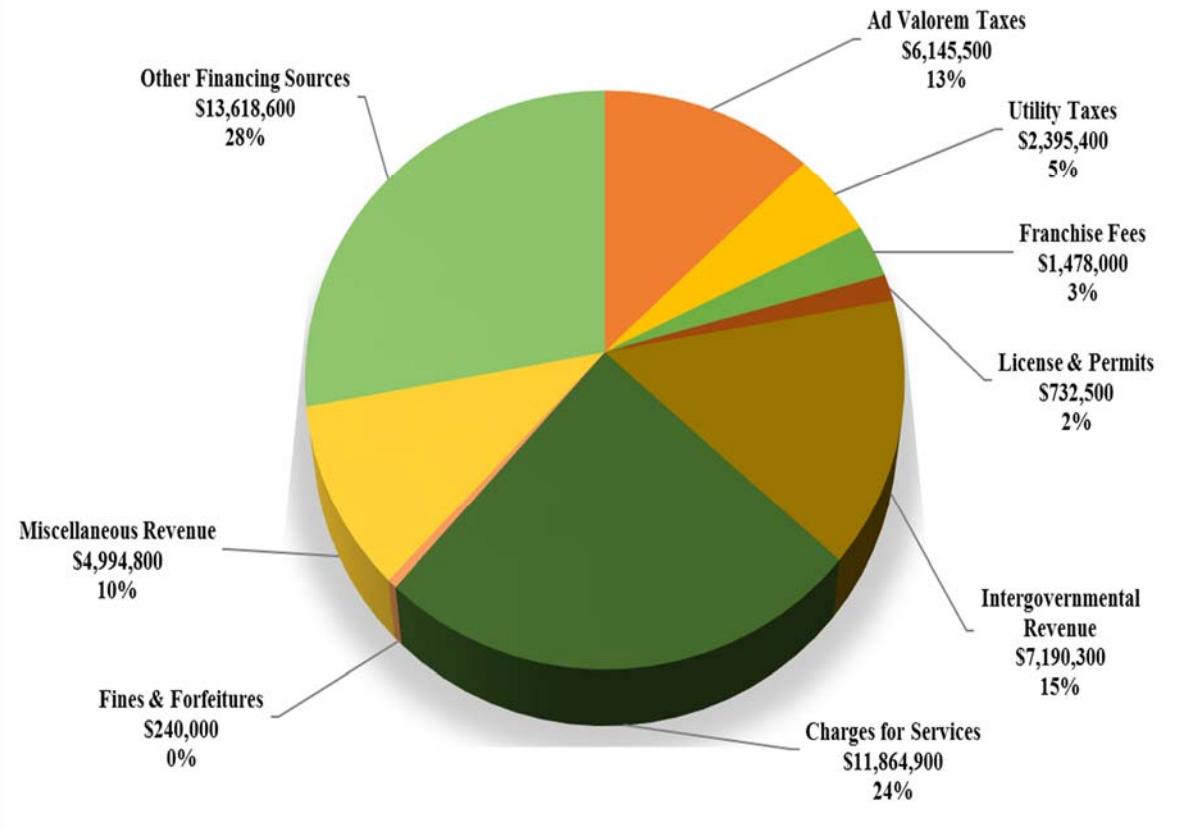
Average: 6.1381; increased from last year's average of 6.1086 (See details on page 46)  
 In accordance with the City's financial policies, the taxes are forecasted at the rate of 98% collection. The total General Fund revenue is forecasted to be \$14,731,300 (see pages 52-53) and the breakdown is as follows:



The total City revenue includes all funding sources and that total is projected to be \$48,660,000. Other Financing Sources are the largest overall source of revenue for the City because that category includes bond financing for Water and Sewer Projects. The breakdown for the total City revenue is as follows:

## FY 2016-17 Total City Revenues - \$48,660,000

### Where Do City Revenues Come From?



### Fund Balances and Reserves

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

FUND TYPE	TARGET	FY 16/17 RESERVES	AVAILABLE FUND BALANCE
General	90 days	\$3,641,800	\$1,356,123
Street Improvement	90 days	\$321,360	\$0
Water & Sewer	90 days	\$1,619,163	\$3,803,441
Stormwater	90 days	\$89,913	\$539,985
Police Pension	NA	\$17,523,632	\$0
Fire Pension	NA	\$8,478,705	\$0

The Street Improvement Fund recurring expenditures have exceeded recurring revenues for several years, gradually depleting the fund balance. This trend is due to several factors: a change in the distribution formula for Local Option Gas Tax revenue (a reduction in revenue to the City), population growth (more vehicles on the road), increased construction costs, and fuel-efficient vehicles resulting in fewer dollars collected from the gas tax. Both the County and the City face challenges in maintaining road operations. The City may consider other revenue sources for the Street Improvement Fund.

### **Anticipated Increases in Expenditures**

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

- The Police Pension fund contribution requirement increased from 45.36% of payroll to 46.47%, for a total impact of \$45,000.
- The Fire Pension fund contribution requirement increased from 41.00% of payroll to 46.60%, for a total impact of \$80,000.
- Market pay and merit adjustments of 2% for all employees, reflecting a total increase of \$251,702.
- The health and life insurance costs increased by 5%, or \$103,800.
- The General Liability/Worker's Comp/Property Insurance costs increased by \$114,399.
- The Capital Improvement Plan is \$16,625,534, an increase of \$9,577,234 from prior year. Major projects include: a skate park, a major treatment plant expansion along with other water and sewer renewal and replacement costs, and street resurfacing.

The City desires to be a competitive employer regarding both benefits and actual salaries. The City's financial ability to pay and overall equity throughout the organization are always considerations. Any pay increase for the Fire and Police departments must be negotiated in accordance with the union contracts. The budget includes the following amounts for merit/pay plan increases for each fund.

General Fund	\$187,748
Water and Sewer Revenue Fund	\$49,732
Street Improvement Fund	\$11,192
Stormwater Fund	\$3,030
Citywide Total	\$251,702

## **Personnel Changes**

The following chart summarizes the full-time personnel changes over the last five years and those proposed for FY 2016/2017:

<b>GENERAL FUND</b>						
<b>Department</b>	<b>FY 11/12</b>	<b>FY 12/13</b>	<b>FY 13/14</b>	<b>FY 14/15</b>	<b>FY 15/16</b>	<b>FY 16/17</b>
City Manager	4	4	5	5	6	7
Finance	22	22	22	12	11	11
Development Services	9	9	8	7	7	10
Human Resources	3	3	3	3	3	3
Police	58	58	58	54	54	54
Fire	23	23	23	24	25	26
Public Works	9	10	12	12	12	12
Library	10	11	11	11	11	11
Culture & Recreation	12	12	10	11	10	11
<b>Total</b>	<b>155</b>	<b>157</b>	<b>152</b>	<b>139</b>	<b>139</b>	<b>145</b>
<b>STREET IMPROVEMENT FUND</b>						
Public Works	20	20	19	15	15	18
<b>STORMWATER FUND</b>						
Public Works	4	4	4	4	4	4
<b>WATER AND SEWER FUND</b>						
Public Utilities	5	4	3	16	16	16
Water	19	20	21	20	22	22
Wastewater	16	16	16	18	18	18
<b>Total</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>54</b>	<b>56</b>	<b>56</b>
<b>Grand Total</b>	<b>214</b>	<b>216</b>	<b>215</b>	<b>212</b>	<b>214</b>	<b>223</b>

A complete listing of full-time and part-time positions and the City organizational chart are included as attachments (See pages 47 and 48). In general, the following changes were made for FY 2016/2017:

1. Addition of an Events Assistant Position in Economic Development, which is reflected within the City Manager department.
2. Addition of a Code Enforcement Officer Position in Development Services.
3. Addition of two Maintenance Worker I Positions in Public Works.

### **General Fund Budget Analysis**

The General Fund budget (Fund 001) is based on total revenues of \$14,731,300 with a beginning fund balance of \$6,894,323. The total expenditures of \$15,480,600, the required operating reserves of \$3,641,800, the emergency contingency of \$437,100 and the debt reserves of \$710,000, leave a remaining fund balance of \$1,356,123. The total expenditures include \$788,816 of one-time expenditures for small capital expenses, the land use attorney services, a contingency, the debt service payment to the Sales Tax fund (scheduled to end in Dec. 2017), and community service grants, totaling \$50,000.

Subtracting the one-time expenditures from the total expenditures leaves a recurring expense of \$14,691,784, which is slightly less than recurring revenues of \$14,731,300. Transfer funds are received from the Water and Sewer Fund for administrative costs and are evaluated on an annual basis.

The General Fund provides the following community services:

- Public Safety (FY 2015)
  - Police
    - Response to 35,318 calls for service
  - Fire
    - Response to 91 fire calls
    - Response to 2,913 medical calls
    - Response to 967 other calls for service
- Cultural Services
  - Eustis Memorial Library (FY 2015)
    - 124,883 collection items
    - Responses to 12,807 reference inquiries
    - 56,100 public Internet computer sessions
    - 225 programs
    - Registration of 117 voters
    - Proctoring of 38 college exams
    - 85,347 physical visits and 58,272 virtual visits
  - Parks and Recreation (FY 2015)
    - Aquatic Center
      - 1,632 public swim visits
      - 1,425 lap swim visits
      - 135 swim lessons

- 13 lifeguard certification classes
    - 250 various swim team meets/practices
    - 499 Special Olympics participants
    - 40 exercise classes
  - Facility Rentals
    - 1,210 facility rentals
  - Sports activities
    - 4 seasons of 11 teams in adult coed softball
    - 2 seasons of 4 teams in adult coed kickball
    - 28 participants in Fall Ball Basketball league
    - Home school physical education for 67 participants
    - Soccer camp for 18 students
    - Dog Obedience classes for 22 participants
    - Adult Zumba for 12 participants per class
    - Jazercise for 17 participants per class
  - Youth activities
    - 2,348 summer camp participants
    - 203 holiday camp participants in spring and winter
    - 130 winter break camp participants
  - After school programs
    - 5,604 Fun Zone participants
    - 68 Student Holiday participants
  - Special community events
    - Senior breakfast (1,432 participants)
    - Family Fun Day (425 participants)
    - Egg Hunt (350 participants)
    - Parents' Night Out (74 participants)
    - Water Safety Day (38 participants)
    - First Friday street parties
    - July 4<sup>th</sup> celebration
    - Community Yard Sales
- General Governmental Operations
- Building Services (FY 2015)
    - 98 single family homes
    - 4,181 Inspections
    - 1,423 Permits
  - Development Services (FY 2015)
    - 6 annexations
    - 6 Comprehensive Plan Map amendments
    - 11 major site plan reviews
    - 12 variance requests
    - 10 alcoholic beverage license reviews
  - Code Enforcement (FY 2015)
    - 684 code violation cases
    - 359 courtesy notices mailed
    - 2,061 Inspections Conducted
  - Finance and Budget
    - 490 monthly payroll checks
    - 332 monthly accounts payable checks

- Purchasing
  - 46 purchase orders/month
  - 10 sealed bids/year
- Human Resources (FY 2015)
  - Processing of 813 applications for employment
  - 107 potential employee interviews
  - 43 tests of skills
  - Recruitment for 64 positions, including 5 executive level positions
- Transportation (Public Works)
  - Building and custodial maintenance for 96 buildings and structures (280,600 sq. ft.)
  - 636 work orders (requests for service)
  - 33 acre cemetery
  - Park/playground equipment maintenance (90 hours logged)
  - 165 responses to citizens
  - Repair and maintenance of all city vehicles (532 work orders)

Approximately 52.4% of the General Fund Revenues 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 on page 54:

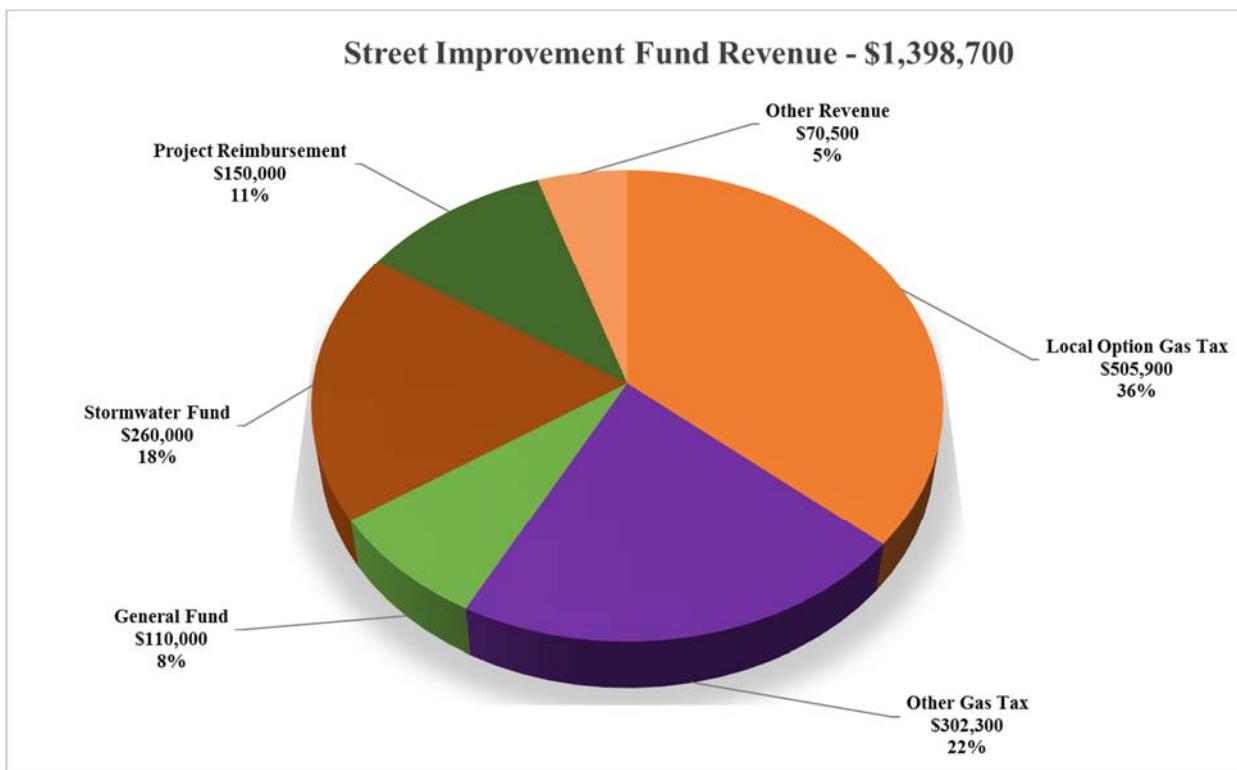
### General Fund Expenditures - \$15,480,600 Where Are General Fund Revenues Spent?



Detailed information on each department budget within the General Fund and the Non-departmental expenditures are included starting on page 55.

### **Street Improvement Fund Budget Analysis**

The Street Improvement Fund (Fund 013) receives revenues from various sources. The major funding source is the Local Option Gas Tax and those revenues have decreased to an extent over the past two years due to a change in the distribution formula. The total revenue of \$1,398,700 is higher than last year's revenue budget, but for the first time, it includes \$45,000 for street light reimbursement from the State. The revenue sources for this fund are as follows:



The total expenditures for the Street Improvement Fund (\$1,630,300) exceed the revenues by \$231,600, further reducing the fund balance in that account. Expenditures have exceeded the revenues for the past few years and the fund balance has now been depleted to the extent that it cannot cover the 90 day operating reserve required by the City's financial policies.

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

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

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

Detailed budgets by department in this fund are included starting on page 143.

### **Water and Sewer Fund Budget Analysis**

The Water and Sewer Fund (Fund 040) is based on total revenues of \$9,877,300 with a beginning fund balance of \$4,121,953. Total expenses of \$8,576,650 and required 90 day operating reserves of \$1,619,163 leave a remaining fund balance of \$3,803,441. The revenue sources include the central water and wastewater operations, reclaimed water sales, water and sewer sales to Heathrow (Redtail) and Sorrento Hills.

The Fund has recurring expenses of \$6,154,900. Non-recurring or one-time expenses include small capital expenses, interfund transfers, and contingencies.

The Water and Sewer Fund includes the Director of Public Works and City Engineer positions in addition to the engineering division, GIS operations, laboratory services, treatment and distribution. There are 22 positions in water, 18 in wastewater, and 16 in administration.

The Utility Department provides the following services:

- Water service to 11,048 customers, supplying 3.271 million gallons of water per day
- Maintenance and repair of 182 miles of water main
- Maintenance and repair of 120 miles of sanitary sewer lines
- Approximately 11,000 monthly bills for various services
- Approximately 12,700 meters read per month

Detailed budgets by department in this fund are included starting on page 161.

### **Stormwater Fund Budget Analysis**

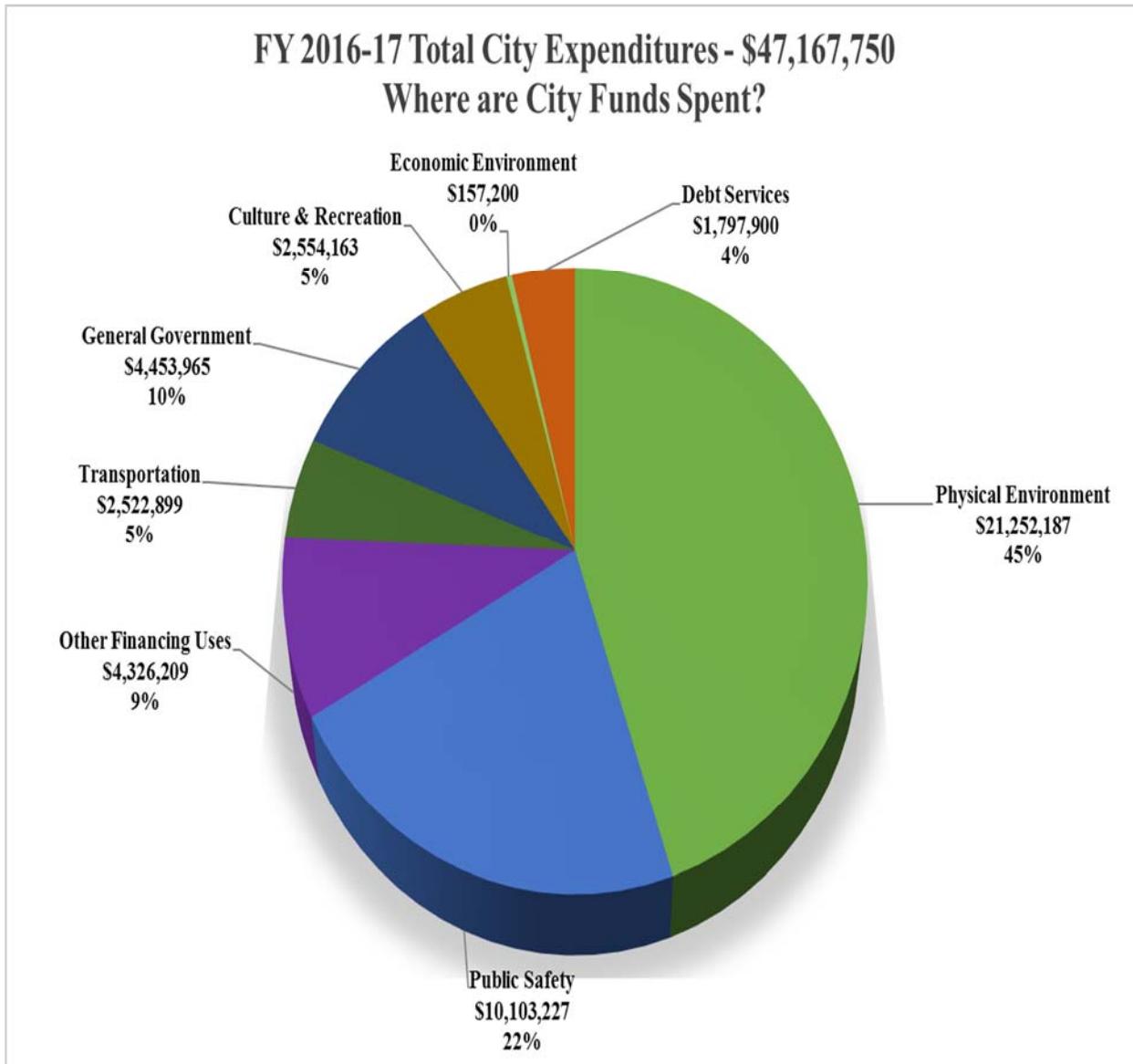
Stormwater utility fees provide the major source of funding for the Stormwater Utility Fund (Fund 049). Other minimal contributions include interest earnings. The budgeted revenue for FY 2016/2017 is \$800,900. The recurring expenditures are \$359,650 of the total \$1,055,650 expenditures, leaving a balance of \$441,250 to cover the required reserves of \$89,913 and provide a total available fund balance of \$539,985. The beginning fund balance was \$884,647. (See page 201.)

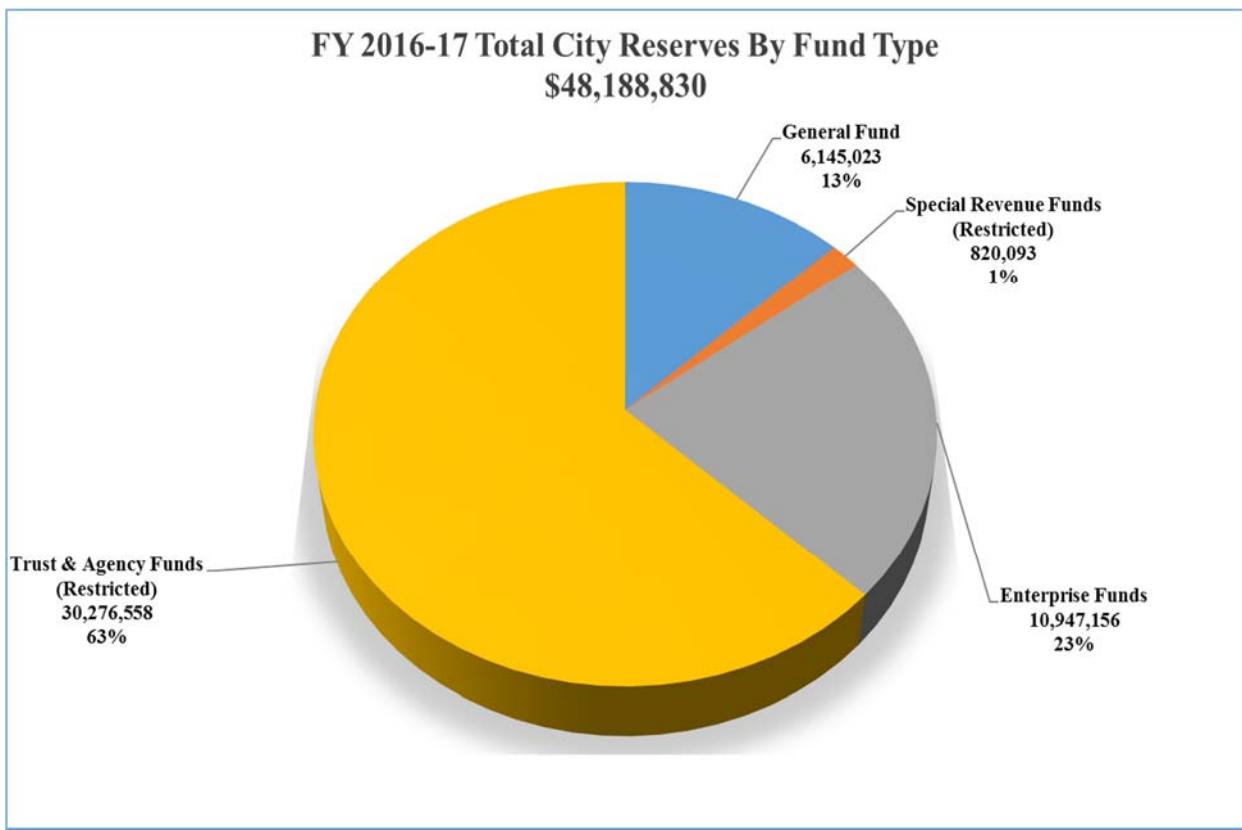
The Stormwater Fund includes four employees and is responsible for street sweeping and drainage maintenance. The fund transfers \$260,000 to the Street Improvement Fund.

Detailed budgets by department in this fund are included starting on page 202.

### **Citywide Profile**

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





The beginning fund balance of all twenty-one City funds was \$46,696,580 and the anticipated revenue is \$48,660,000. After accounting for \$47,167,750 in expenditures, the total City reserves would be \$48,188,830 as illustrated above. \$37,313,997 of that total is dedicated by law or policy, leaving a total available fund balance of \$10,874,833. (See Budget Summary on page 42.)

The Capital Improvement Plan for FY 2016/2017 is included on pages 219-221. Other specific budgets are detailed on pages 55 through 217.

### **Additional Challenges**

The budget includes several services that the City maintains by policy because of the benefit to the general public. These services do not pay for themselves and require an annual commitment to continue. Major examples are as follows:

1. The Greenwood Cemetery Trust Fund
  - a. Annual revenues are approximately \$7,200.
  - b. The current restricted reserve balance is \$251,515.
  - c. The General Fund annual operating expense for the cemetery is \$155,842.
2. Community Events
  - a. The budget includes \$114,500 in expenditures for City events, including the cost of fireworks.
  - b. Several City departments, including Fire, Police, Parks and Recreation, and Public Works expend time and overtime for the events and these costs are not included as separate charges in the budget.

3. Aquatic Center
  - a. The annual operating budget for the aquatic center is \$115,115. The pool is closed during the winter months and the director assists in the Parks and Recreation program division during that time.
4. Grants – The budget includes \$50,000 in support grants to various community organizations for events and services.
  - a. \$20,000 for the Chamber of Commerce
  - b. \$30,000 for distribution to other organizations

### **Fiscal Year 2015/2016 Accomplishments**

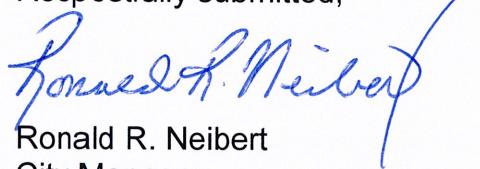
It is anticipated that staff may reduce anticipated General Fund expenditures by approximately \$316,000 in FY 2015-2016. Much of the savings can be attributed to position vacancies, but each department also limited expenditures as much as possible. Other major accomplishments include the following:

1. Opened new Aquatic Center Splash Pad
2. Distinguished Budget Award from the Government Finance Officers Association
3. Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association
4. Inaugural Eustis Busker Festival and Bikefest Music Festival
5. Maintained an ISO rating of 2 for the Fire Department
6. Florida Department of Environmental Protection Operations Excellence Award for Wastewater
7. Third Place in the Florida Law Enforcement Challenge and Third Place in the Florida Click It or Ticket Challenge for the Police Department
8. Family July 4<sup>th</sup> Celebration

Additional tasks for the upcoming year include building a skate park, expansion of the eastern wastewater plant, completion of Land Development Regulations updates, CRA Master Plan, promotion of the City, and improvements to the City operational efficiency and fiscal stability.

Based on Commission input from the July workshop, staff has revised the budget accordingly and incorporated final revenue and expenditure estimates. The FY 2016/2017 budget provides the basis for all activities throughout the year in accordance with the direction of the City Commission to make the City of Eustis the best possible place to live, work, and play. Thank you to all the dedicated employees of the City and the citizens that we serve.

Respectfully submitted,



Ronald R. Neibert  
City Manager



# City of Eustis



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

Today, Eustis is a friendly hometown covering approximately 11.4 square miles, a community for families, and a destination for arts and culture – reflecting its motto of Culture, Opportunity, and Vitality. Eustis has a thriving downtown, a beautiful waterfront, and quality neighborhoods. It is an ideal home for small businesses. Residents enjoy the natural resources, beauty, opportunities for an active life style, and easy movement within the City and to the region.

A variety of excellent public and private schools and a public library, which celebrated its Centennial anniversary in 2002, are indicative of the value placed on education. Nearby, Lake-Sumter Community College, Lake Technical School, 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 Main Street, 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 Inland Lakes Railway, to facilitate a wide variety of activities for residents, visitors, and businesses.

Eustis has received numerous awards for quality, financial acumen, and resource protection. The City was a Florida League of Cities Community of Excellence finalist in 2008; has been awarded the Certificate of Achievement for Excellence in Financial Reporting for 28 consecutive years; received the Distinguished Budget Presentation Award for FY2015-2016; 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 22 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 19,400 residents, with a median age of 42 years. 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, Mercer Products, Inc., Service Trucking, U.S. Nutraceuticals, and AgriStarts.

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





# City of Eustis



# City of Eustis, Florida

## Our Vision

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

## Our Mission

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

## Core Values:

### *Eustis Spirit*

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



## STRATEGIC PLAN REVIEW

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

#### **Strategies:**

- (a) Develop and maintain attractive corridors and gateways into the city.
  - *The City adopted an incentive program to encourage improvements to properties fronting on the major corridors of SR 19 and Orange Ave.*
  - *Public Works installed three major gateway signs at the north, south, and east entrances to the City.*
- (b) Increase mobility with sidewalks, bikeways and multi-use trails.
  - *Public Works constructed new sidewalks and replaced deteriorating sidewalks.*
  - *The City executed an agreement with the Lake County School Board to construct sidewalks along Kurt St. and Atwater Ave.*
- (c) Improve and enhance recreation and leisure opportunities.
  - *The Library has expanded its youth programs to include gaming, summer reading, and more activities for children targeting developmental stages.*
  - *Adult library activities now include online business information services, expanded online career support services (resume and application builders), family history research, online financial investment software, and computer skills software.*
  - *Parks and Recreation installed exercise stations along the track at Palmetto Point.*
  - *Constructed a splash pad enhancing the City's Aquatic Center.*
- (d) Support diverse community events, festivals and celebrations, moving them throughout the community.

- *The City has hired an Events Coordinator to improve and expand community events.*
  - *The Events Coordinator partnered with the Lake Eustis Chamber to sponsor a family July 4<sup>th</sup> celebration in Ferran Park.*
  - *Promoted the Eustis Busker Festival and the Bikefest Music Festival.*
- (e) Ensure a pedestrian friendly environment.
  - *The Police Department continues to assist in street crossing during City events and has installed a message board on Bay St. to remind drivers to yield to pedestrians.*
  - *The Public Works department continues to construct new sidewalks and maintain sidewalks annually.*
- (f) Protect the natural environment and preserve clean air and water resources using economically sound principles.
  - *The City Engineer is exploring a grant possibility that will improve the water quality of Trout Lake.*
- (g) Maintain the charm and character of Eustis.
  - *The Economic Development Director has hired a Public Relations Specialist to communicate and promote the unique features of the City.*
- (h) Focus on all of Eustis and not just the Central Business District. Emphasize central Eustis, the gateways, and SR 19 from US 441 to Lakeview.
  - *The City secured a grant to landscape and improve the medians on S. Bay St.*
  - *Public Works prepared the Community Garden for planting.*
  - *Public Works is completing the next phase of Palmetto Plaza.*
- (i) Encourage residential and commercial redevelopment in the Community Redevelopment Area 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 partial sewer impact fee waiver program and has streamlined the development plan approval process.*

## **Actions:**

- (a) Determine, design, fund, and construct the first 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.
  - *The new playground structure, renovation of the restroom facilities, and upgraded electrical connections were completed in the fall of 2014.*
  - *City property sales have generated only minimal funds.*
- (b) Completed the design, funding and construction of the Palmetto Plaza Market Place and The Avenue park/gateway.
  - *The Avenue gateway is completed.*
  - *Palmetto Plaza was completed in FY 14/15.*
- (c) Continue to implement the Pedestrian and Bicycle Master Plan, especially the trail component.
  - *The City is meeting with Trout Lake Nature Center(TLNC) to explore options for a trail from downtown Eustis to TLNC.*
- (d) Complete construction of the Palmetto Point Park improvements.
  - *Parks and Recreation installed exercise stations and soccer goals, and is in the process of establishing a beach volleyball area.*
- (e) Continue to invest in infrastructure improvements.
  - *The Capital Improvement Plan has annual allocations for street paving, sidewalks, and water and sewer line upgrades.*
  - *The Plan also includes the expansion of the City's Eastern Wastewater Treatment Plant.*

- (f) Construct gateway monument signs at entrances to the City and other appropriate locations.
  - *Gateway signs have been constructed on North Bay St., South Bay St., and Orange Ave.*
  
- (g) Improve the maintenance and appearance of City properties and facilities.
  - *Public Works has refinished the stairs and entryway to City Hall.*

## **GOAL TWO: To expand the local economy**

### **Strategies:**

- (a) Evaluate and implement local actions to encourage business expansion and growth, including providing infrastructure.
  - *The Economic Development Director is visiting major businesses in the City.*
  
- (b) Ensure that regulations and processes are business-friendly by analyzing and evaluating the potential impact on new and existing businesses of existing and proposed regulations, requirements and ordinances.
  - *Development Services has brought forward several revisions to the Land Development Regulations to provide more flexibility for property and business owners.*
  - *The City has instituted a partial sewer impact fee waiver program to assist existing businesses and attract industrial businesses to the City.*
  - *The City implemented a streamlined development plan approval process providing faster review options for some development sites.*
  
- (c) Ensure that Eustis is known as a business and industry friendly environment where companies choose to locate.
  - *City staff revised the Business Tax Receipt ordinance to simplify the fee structure and review process.*
  - *The City's Fire Dept. ISO rating has increased from 3 to 2, effective October 1, 2014.*

- (d) Increase the number of people living and working in Eustis.
  - *The City completed an annexation incentive program that added several homes and parcels to the City. Building permits have also increased, with 98 single family permits being issued Oct. 2014 through September 2015.*
- (e) Diversify and expand the commercial/industrial tax base.
  - *Some of the recommended changes to the LDRs will provide more industrial development opportunities.*
  - *A developer has submitted a site plan for a major retail center on US 441.*
- (f) Expand post-secondary educational opportunities within the City.
- (g) Develop eco-tourism.
  - *The City is working with Trout Lake Nature Center regarding potential future expansion to encourage eco-tourism.*
- (h) Focus on development along the Gateways to the City.
- (i) Generally support economic development throughout the City instead of increasing incentives to develop in certain areas.
- (j) The City plans to renew for another term its Community Redevelopment Agency in the downtown area.
- (k) Support education initiatives that promote job growth.
  - *The City is working with Lake Technical College to expand job training opportunities.*

## **Actions:**

- (a) Develop criteria for identifying critical existing businesses and continue meeting regularly with those businesses to determine how the City can support their growth and expansion.
  - *The City has hired an economic development director to complete this action.*

- (b) Promote economic development incentives on the City's website and social media.
  - *The Economic Development Director and the Public Relations Specialist will be working on this over the next few months and will also be redesigning the City's website.*
- (c) Proactively recruit businesses to properties served by rail improvements.
- (d) Identify and market city-owned properties for commercial and residential development.
  - *The City will solicit and accept bids on specific residential parcels.*
  - *The City has posted available property on CR 44 for commercial/industrial development and public/private partnership opportunities.*
  - *The City is implementing a "Mow to Own" program permitting City residents the opportunity to acquire certain vacant property owned by the City.*
  - *The City is partnering with a local companies to market three prime parcels of land, totaling 4.8 acres, identified as a catalyst site for redevelopment in the downtown area.*
- (e) Evaluate the economic benefit of various events and programs to determine the level of City support.
- (f) Add to the City's brand identity, "Eustis Gateway to the Harris Chain of Lakes", "Bass Capital of Lake County". Attract 2 major fishing events with weigh-ins at the City docks.
- (g) Locate a kayak launch next to the pool or other appropriate location. Procure kayaks and rent kayaks to the general public under the direction of Parks and Recreation if feasible. Create the Eustis Water Trails.
  - *The kayak launch is completed and Lake County is adding the launch to its Blue Way system.*
  - *Parks and Recreation will continue to evaluate the feasibility of procuring and renting kayaks at that location.*

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

### **Strategies:**

- (a) Maintain financial viability of the City.
  - *The proposed budget for FY 16/17 balances recurring revenues and expenditures in the general fund and includes an increase of approximately \$1.35M in the reserve over and above the 90 day operating amount.*
- (b) Maximize the effective use of technology.
  - *The City allocates annual funding for the computer replacement program.*
  - *The building department acquired scanning equipment and is implementing the conversion of paper files to electronic files.*
  - *The building and code inspectors are now using tablets to record information and file inspection reports.*
- (c) Develop, adopt, and implement master plans for the repair, replacement and expansion of public utilities and facilities.
  - *The Public Utilities department is currently updating its master water plan and stormwater plan.*
  - *The City had contracted for an evaluation of the reclaimed water distribution plan and required improvements to the eastern wastewater plant.*
- (d) Provide opportunities for effective, timely public input on city programs and activities.
  - *The City Commission policies require that all action items be published as part of the agenda so that the public is aware and has an opportunity to comment.*
- (e) Recruit and retain quality employees.
  - *The Human Resources Director completed a salary survey in FY 12/13 and the Commission approved increases to the pay plan in FY 13/14, with the intention of making similar improvements over the following two years.*

- (f) Continuously improve, diversify and expand public communication and input.
  - *The City has hired a Public Relations Specialist to expand and improve communication.*

## **Actions:**

- (a) Continue to update park and recreation user fees.
  - *The Parks and Recreation Department evaluates user fees on an annual basis and adjusts accordingly.*
  - *Provided selected free days for Aquatic Center patrons.*
- (b) Continue to pursue coordination of Fire Services with Mt. Dora, Tavares and Lake County.
  - *The Fire Chief maintains good communication and coordination with the County and Cities.*
- (c) Evaluate alternative uses for the sale of reclaimed water resources in addition to irrigation.
  - *The City's consultants are currently completing a study that will address the future options for reclaimed water.*
- (d) Develop and implement City fleet policies.
- (e) Review and evaluate long-term options for infrastructure funding and the use of the local sales tax.
- (f) Evaluate the long-term viability of city buildings and facilities and develop strategies to address deficiencies.
- (g) Implement plans to keep the Library on the “cutting edge” of technology.
  - *The library has added public computer stations and increased its e-book inventory.*
- (h) Evaluate alternative locations for a new fire station if #27 is not available to serve the NW part of the City, including the conversion of the City mulch plant off CR 44.
  - *A new fire station has been constructed on City-owned property on Hicks Ditch Rd.*

- (i) Develop a competitive compensation/benefits plan to recruit and retain quality employees that will place total compensation and benefits, including pension, vacation, and sick days, in the top quartile of a weighted average of the private and public sector in labor market area.
  - *The City improved the pay plan by 3% in FY 15/16 and the budget for FY 16/17 includes additional increase. If the City is able to continue with these adjustments, the pay plan should be close to the upper quartile in a couple of years.*
- (j) 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 all evaluations for FY 13/14 included these realistic and measurable goals and numerical performance measures adapted for various positions.*





# City of Eustis

## Fiscal Year 2017 Adopted Budget

### About the Budget

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

#### Policy Document

The Adopted Budget serves to inform the reader about the City of Eustis and its policies that guide prioritization of the spending of resources. The City Manager's Budget Message provides a condensed analysis of the Adopted Budget, highlighting the central issues in developing the budget as well as establishing the theme for the Fiscal Year. The Adopted Budget includes the organization-wide financial and programmatic policies and goals that address long-term financial issues, as well as short-term operational policies that direct the development of the annual budget. The Adopted Budget provides information about the services the City will provide for the fiscal year beginning October 1, 2016 and extending to September 30, 2017.

#### 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 provides the reader with an at-a-glance view of all appropriated funds' revenue sources and expenditures/expenses by program, object category and fund. The Adopted Budget explains the underlying assumptions for revenue estimates and analyzes significant revenue trends. In addition, projected beginning and ending fund balances are shown for the fiscal year, demonstrating the anticipated changes in fund balances from one year to the next.

#### Operations Guide

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

#### Communications Device

The Adopted Budget provides the reader with summary information to assist with understanding revenue sources and planned fiscal spending that support the established goals and objectives. Included in the Adopted Budget document is a table of contents and a glossary to enable the reader to locate information and to understand the terminology used throughout the document. Charts, graphs and tables are strategically used to provide a visual demonstration of the narrative presented. The City Manager's Budget Message provided at the beginning of the Adopted Budget document

provides the reader with a condensed analysis of the financial plans for the fiscal year 2017 for the City of Eustis.

## Budget Process

### **Budgetary Basis**

Budget for the governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). The budget for the enterprise fund is adopted on a non-GAAP basis to reflect budget versus actual information related to "operations and maintenance" as defined in bond covenants. This is identical to the basis of accounting used in the Comprehensive Annual Financial Report (CAFR).

### **Budget Procedures**

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

The budget is prepared with particular reference to the operational requirements and capital outlays needed to provide for the needs and growth of the City, specifying anticipated sources and amounts of revenue as well as expenditures. The City generally desires to live within its means by keeping on-going operating costs at or below anticipated operating revenues. A recurring challenge that faces the City is the ability to provide sufficient funding for responsible operations and maintenance for the services provided and to hire and retain an excellent work force through a competitive employee compensation package. As the general fund provides the funding for the primary governmental services, special attention is paid to this fund. The main financial resource for this fund is ad valorem taxes, derived from property values throughout the City. The City strives to diversify its revenue base to the fullest extent possible. As the Water and Sewer Utility Fund is an enterprise fund operated in the same manner as a business, the legally enacted budget for this fund is developed to provide financing for anticipated operating and capital needs.

### **Budget Adoption**

The City's budget is adopted by fund at the object level through resolution at a public hearing held during the 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 several 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. All budget appropriations lapse at the close of the fiscal year.

### **Budget Amendments**

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

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

Chapters 200 and 218 F.S. details the Truth in Millage (TRIM) requirements and requires the adoption of the millage rate and budget resolution by separate votes. The process begins with the County Property Appraiser certifying the taxable property values to the City, which are then used as a basis for determining the millage rate for the upcoming year. The resolutions for the adoption of the tentative millage rate and budget, and the final millage rate and budget, are certified to the Florida Department of Revenue. In accordance with TRIM requirements, two public hearings are held - one to adopt a tentative millage rate and budget and one to adopt a final millage rate and budget. The first or "tentative" hearing is advertised on the "Notice of Proposed Property Taxes" (TRIM Notice) mailed to City property owners from the Property Appraiser's office. This hearing adopts a tentative millage rate and tentative budget. The final TRIM hearing is advertised in a newspaper of general circulation in Lake County. Both public hearings allow the public to speak to the City Commission and ask questions about the tentative and final millage rate and budget. The final TRIM hearing is held prior to October 1.

Listed below is the FY 2017 Budget Calendar At-A-Glance, which provides the reader with condensed information regarding the specific functions and deadlines in the budgetary process that are defined in order to meet all State and City budgetary adoption requirements.

### **Budget Document Organization**

The budget document is organized in the following sequential parts:

1. **Table of Contents**

2. **City Manager's Message**

This section includes the City Manager's message to the City Commission describing the budget as presented and factors that were considered in preparation of the budget.

**3. City of Eustis Profile**

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

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

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

**5. Ad Valorem Millage Ranking**

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

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

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

**7. About the Budget Section**

This section provides the reader with information helpful for understanding the City's process in developing the annual budget. Included are narratives about the budget process, fund types and basis of budgeting, revenue sources and trends, and financial policies. Also included is a section devoted to the City's debt situation listing its outstanding issues, debt service funding sources, and overall debt policy.

**8. Budget Development Calendar**

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

**9. All Funds Budget Summary**

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

**10. Expenditures – Departmental Details**

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

**11. Glossary**

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

**FINANCIAL STRUCTURE**

A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein that are segregated for the purpose of

carrying on specific activities or attaining certain major objectives in accordance with special regulations, restrictions, or limitations. Appropriated funds are segregated by governmental funds and enterprise funds. Governmental funds are used to account for most of the City's tax-supported activities. Enterprise funds are used by the City to account for revenue sources derived from fees charged to third parties in order to provide for ongoing operating and capital needs. The City has fiduciary funds which are not budgeted as these resources are held by the government as a trustee and cannot be used to support the government's own programs.

### **Governmental-Type Funds**

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

#### **General Fund**

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

#### **Special Revenue Funds**

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

Sales Tax Revenue Bond Fund – To account for the City's share of the one-cent infrastructure sales tax, which is restricted to capital projects.

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

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

#### **Capital Projects Funds**

Capital project funds are utilized to account for major capital acquisition and construction activity separately from the ongoing activities in order to avoid distortions in financial trend information that occur when capital and operating activities are mixed. The following is the capital projects fund that the City currently appropriates:

#### **Capital Improvement Fund**

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

## **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.

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

## **FY 2017 ADOPTED BUDGET DEVELOPMENT**

This section describes the major sources of revenues and expenditures, along with trends utilized in developing the FY 2017 Adopted Budget. The City maintains a balanced budget approach in compliance with sec. 166.029 F. S. in which the amount available from taxation and other sources, including balances brought forward from prior fiscal years, must equal the total appropriations for expenditures and reserves. The General Fund, special revenue, and capital projects funds' limited revenue sources expenditures have been allocated within the depth of the resources provided in an effort to maintain the balanced budget with limited reliance on fund balance reserves, in accordance with existing policy.

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

### **Financial Forecast**

In order to develop the five (5) year financial forecast, the following areas were reviewed:

- The City's current year budget consumption.
- Trends in spending and revenue sources based on historical data.
- An analysis of the City's general fund revenues, expenditures, current taxable valuation (as provided by the property appraiser) and projected valuation (based on anticipated new development and/or land use changes).

- An analysis of financial policies as they relate to fund balance reserves.
- Current and projected economic conditions in the local area and anticipated legal changes
- See Expenditure Forecast Example Below for the General Fund.

	<b>FY16-17</b>		<b>FY17-18</b>		<b>FY18-19</b>		<b>FY19-20</b>		<b>FY19-20</b>
	<b>Budget</b>		<b>Forecast</b>		<b>Forecast</b>		<b>Forecast</b>		<b>Forecast</b>
<b>Expenditures</b>		<i>inc.</i>		<i>inc.</i>		<i>inc.</i>		<i>inc.</i>	
Salaries & Wages	7,659,664	<b>3.0%</b>	7,889,454	<b>3.0%</b>	8,126,138	<b>3.0%</b>	8,369,922	<b>3.0%</b>	8,621,019
Taxes & Benefits	3,994,338	<b>3.0%</b>	4,114,168	<b>3.0%</b>	4,237,593	<b>3.0%</b>	4,364,721	<b>3.0%</b>	4,495,663
Services & Supplies	2,837,698	<b>1.5%</b>	2,880,263	<b>1.5%</b>	2,923,467	<b>1.5%</b>	2,967,319	<b>1.5%</b>	3,011,829
Capital	98,816	<b>0.0%</b>	98,816	<b>0.0%</b>	98,816	<b>0.0%</b>	98,816	<b>0.0%</b>	98,816
Contingencies	160,000	<b>0.0%</b>	160,000	<b>0.0%</b>	160,000	<b>0.0%</b>	160,000	<b>0.0%</b>	160,000
Transfers Out	730,084	<b>0.0%</b>	730,084	<b>-0.5%</b>	376,434	<b>0.0%</b>	376,434	<b>0.0%</b>	376,434
<b>Total</b>	<b>15,480,600</b>	<b>2.5%</b>	<b>15,872,786</b>	<b>0.3%</b>	<b>15,922,448</b>	<b>2.6%</b>	<b>16,337,212</b>	<b>2.6%</b>	<b>16,763,761</b>

## Taxes

### Ad Valorem Taxes – General Fund

Ad Valorem taxes are budgeted at \$6,145,500 and are collected by the Lake County Tax Collector's office. The majority of the tax collections occur from November through March. Tax bills are mailed in November, becoming due March 31, with a sliding discount rate for early payment beginning in November. Collections are calculated by multiplying the City's adopted millage rate for every \$1,000 of taxable property value. The City's millage rate is adopted by City Commission each budget year, with the established rate predicated upon desired revenue generated (within statutory limitations) based on the gross taxable value of real and personal property as certified by the County Property Appraiser. The proposed millage rate for fiscal year 2017 is 7.5810.

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

Franchise fees and utility service taxes are budgeted at a total of \$3,873,400. They are collected from customers by public service providers and remitted to the City on a monthly basis with the exception of the Communication Services Tax (CST). This is a tax on the purchase of electricity, metered natural gas and water service. The CST is remitted by telecom providers to the Florida Department of Revenue (State) which then distributes collections to local governments with a one month lag. Budgeting for franchise fees and utility service taxes is calculated by reviewing historical trends along with any information on rate or customer base changes. All franchise fees and utility service taxes are based on a percentage of service cost. Electricity is by far the biggest generator of utility tax and franchise fee revenue with telecommunications coming in second.

### Licenses and Permits:

#### General Fund

Business tax receipts revenue is budgeted in the General Fund at \$106,500 based on recent trends and anticipated business activity in the City. Annual renewals account for the bulk of this revenue and a slight increase over the prior year is anticipated as the economy rebounds and business activity is stimulated. Building and construction permits are budgeted at \$626,000 based on historical trend and projects anticipated for next year.

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

### **General Fund**

The budget for half-cent sales tax and municipal revenue sharing is based on estimates provided from the State and is distributed by the State derived through calculations based on factors such as sales tax revenue and population. Local Government Half-cent Sales Tax is projected to be \$1,126,100. It is apportioned and distributed by the State based on population estimates. State Revenue Sharing revenue is projected to be \$469,200. 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 2017 Adopted Budget anticipates a slight increase in the Half-cent revenues due to current increases in sales tax as the economy continues to improve. Other miscellaneous shared revenues are budgeted in the General Fund at \$99,800 based on historical trend. This estimate includes revenue sources derived from mobile home license taxes, alcohol beverage license taxes, county occupational licenses and payments in lieu of taxes (PILOT). The City attempts to utilize grant funding to supplement its limited resources to the fullest extent possible as an additional revenue source. As this revenue is unknown and based on grant awards, the budget is appropriated upon grant acceptance.

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

Stormwater Utility Fund and Water & Sewer Utility Revenue Fund

Budgeted Stormwater revenue of \$799,900 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 \$9,670,300. The City is required by ordinance to engage an outside consulting firm to determine the optimal rate structure to adequately maintain the water and sewer system. The rate studies normally are done to cover a three to five year span.

The total projected Utility Revenues for FY 2017 are \$9,877,300.

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

General Fund

Estimates for revenues generated from Parks and Recreation activities of \$176,200 are provided by the Parks and Recreation division based on planned classes and events for the upcoming year and is budgeted in the General Fund.

### **Fines & Forfeitures:**

General Fund

Various fines and forfeitures are conservatively budgeted at \$51,500, based on historical trends. Court fines, and code violations comprise most of the fines levied. Conservative estimates are the best method for budgeting this revenue as the amount collected from year to year fluctuates widely 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 have been historically low for the past several years, resulting in a minimal impact of this as a revenue source. The City invests excess funds according to the Investment Policy in order to attain higher interest earnings than that 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 \$70,500 based on existing contract values. This revenue source has declined in recent years as wireless companies begin to use new technologies. All other miscellaneous revenues are conservatively budgeted at \$192,400.

### **Other Financing Sources:**

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

Other financing sources are items that are reflected in the budget as revenue, but which are not exchange-based transactions. These include transactions such as Interfund transfers and utilization of fund balance. Interfund transfers are transfers from one fund to another to provide funding to offset costs incurred in another fund or, in the case of the Water and Sewer Utility Revenue Fund, to pay the General Fund for a return on investment and overhead costs. Appropriation of fund balance as a revenue reflects the increase or decrease on the reliance of fund balance as a revenue source to balance revenues against expenditures for a given year and ensure a balanced budget. The interfund transfer from the Water & Sewer Utility Fund to the General Fund is budgeted at \$1,500,000. The City is required to fund the CRA for the increase in Tax Increment Funding each year as mandated by State of Florida CRA statutes. This transfer is budgeted at \$258,384 based on the preliminary taxable values as provided by the Lake County Property Appraiser.

## **EXPENDITURES**

For FY 2017, the City was able to factor in an effective 2% salary increase for all employees. This equates to an increase in salary costs of \$191,866. Expenditures increased \$9,028,790 or 23.7% mainly on account of the water and sewer utility bond and bank capital financed projects in the Capital Improvement Program. Detailed expenditures related to operating costs are reflected in the individual department pages by fund. Capital improvements increased by \$9,577,234 from FY16. This is mainly due to capital expenditures for water and sewer projects. The capital improvement plan is located in the final section of the Budget Book.

## **FINANCIAL POLICIES**

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

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

### **Operating Policies**

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

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

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

The City will balance its budget year so that each fund's anticipated revenues equal the anticipated expenditures. Utilization of existing fund balance as a revenue source to meet current needs will be monitored.

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

### **Revenue Policies**

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

This City shall estimate its annual revenues as part of the budgetary process through a conservative, objective and analytical process. It will review and evaluate new revenue sources to fund operating expenditures consistent with City Commission goals and objectives.

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

The City shall transfer a portion of the budgeted operating revenue in the Water and Sewer Utility Revenue Fund to the General Fund as a return on the City's investment in the utility infrastructure. Annual transfers from the Water and Sewer Utility Fund, Stormwater Fund, Building Safety Fund, Solid Waste Fund and Community Redevelopment Agency Fund to the General Fund will be calculated based on the prior year's CAFR expenditures.

### **Fund Balance Policy**

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

A 90 day reserve balance in General Fund will be calculated as an amount of normal operating expenses not inclusive of debt service, capital outlay, and other financing uses. 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 normal water and sewer operating expenses. This reserve will be used to cover short-term cash flow variations, economic downturns, and emergencies.

Projected fund balance for budgetary purposes will be calculated using actual fund balance from the prior year's CAFR, current year budget amendments and a projection of what the budgeted fund balance would be as if the current year budget is fully consumed. Appendix B of this document is an analysis of changes in fund balance.

### **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.

The City will utilize an investment manager and investment advisor in order to diversify the City's investment options while minimizing the cost of administering such a program.

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

### **Debt Management Section & Policy**

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

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

Inter-fund loans are allowed as well, unless otherwise prohibited by law. In such cases where inter-fund loans are made, interest will be paid to the loaning fund equal to the interest it would have received under the normal investment performance of the City's cash management program.

The City currently has two outstanding multi-purpose bond issues and three State Revolving

Fund Loan issues:

**Series 1997A** – This \$6.2 Million multi-purpose improvements issue is secured by franchise revenues from Progress Energy and has a variable interest rate and a mature date of December 2017. Debt service payments are being made from the City's General Fund and Sales Tax Revenue Fund. The remaining balance for this issue at the end of FY 16-17 will be \$360,000.

**Series 2004** – This \$2.2 Million issue is part of the multi-purpose bond program implemented in 1997. It is secured by discretionary sales surtax revenues and Progress Energy Corporation franchise revenues and has a variable interest rate and a mature date of September 2017. Debt service payments are being made from the City's General Fund and Sales Tax Revenue Fund. The remaining balance for this issue at the end of FY 16-17 will be \$200,000.

**State Revolving Fund Loans 50710P, 350300, and 350302** – These loan agreements with the Florida Department of Environmental Protection are secured by water and sewer annual revenue after operations and maintenance and senior debt obligations. The original loan amounts totaled \$11.1 Million and were used for wastewater plant upgrades for compliance with Environmental Protection Agency nitrification regulations. The interest rates range from 2.65% to 2.91% and payment of principle and interest will be complete in Fiscal Year 2032. Debt service payments are being made from the City's Sewer Impact Trust Fund. The remaining balance for this issue at the end of FY 16-17 will be \$5,742,694.

**Proposed Series 2016 Water & Sewer Utility Revenue Bond** – This approximately \$8 Million issue is a proposed funding source for the City's FY17 through FY21 Water and Sewer Capital Improvement Plan, which will be implemented in October of 2016. It is secured by utility system revenues and is expected to have an interest rate of 2.8% and a mature date of October 2036. Debt service payments will be made from the City's Water and Sewer Revenue Fund.

#### **Legal Debt Limits**

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

#### **Capital Improvement Policy**

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

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

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

#### **Capital Asset Policy**

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

# Budget Process Calendar

Date		Activity/Requirement	Participants
April 7, 2016	**	<b>Preliminary Budget Discussion</b>	City Commission and City Manager
April 8, 2016		<b>Capital Improvement Plan (CIP) Meeting &amp; Review</b>	City Manager and Department Directors
April 15, 2016		<b>Pre-Budget Meeting &amp; Briefings</b>	City Manager and Department Directors
April 15, 2016		<b>Prepare and Distribute Budget Package</b>	City Staff - All Departments
April 21, 2016		<b>CIP Meeting &amp; Review</b>	City Manager and Department Directors
May 5, 2016	**	<b>CIP Workshop Presentation to Commission</b>	City Commission and CIP Project Team
May 13, 2016		<b>Department Budgets - Completed</b>	Department Directors
May 27, 2016		<b>Receive Preliminary Tax Roll Information</b>	Property Appraiser's Office
June 6-10, 2016		<b>Department Review of Budget Proposals</b>	City Manager and Department Directors
July 1, 2016	*	<b>Certification of Taxable Value</b>	Property Appraiser
July 6, 2016		<b>Submit City Manager's Proposed Budget to City Commission</b>	Budget Staff
July 11, 2016	**	<b>City Commission Review Budget in workshop</b>	City Commission, Budget Staff and CRA Board
July 21, 2016	*/**	<b>Proposed Millage Rate</b> (Set proposed millage rate & date for the tentative budget hearing on the regular budget)	City Commission
July 21, 2016	**	<b>Commission Acceptance of CIP Plan</b>	City Commission
July 22, 2016	*	<b>Certify Millage Rate</b> (Certify proposed millage rate & date for tentative budget hearing with Property Appraiser)	Finance Director
August 1-31, 2016		<b>Make Revisions and Prepare Budget Book</b> (As directed City Commission)	Finance Director
August 19, 2016	*	<b>Property Appraiser mails "Notice of Proposed Property Taxes"</b>	Property Appraiser
September 8, 2016	*/**	<b>Hold First Budget Hearing to Adopt Budget &amp; Millage</b>	City Commission and Public
September 19, 2016	*	<b>Advertise Intent to Adopt a Final Budget</b>	Finance Director
September 22, 2016	*/**	<b>Hold Final Hearing to Adopt Budget &amp; Millage</b>	City Commission and Public
September 23, 2016	*	<b>Certify final millage to Property Appraiser</b>	Finance Director
September 30, 2016		<b>Distribute Final Budget</b>	Finance Director
October 1, 2016	*	<b>New Budget Goes Into Effect</b>	

\* Requirement of State Law under TRIM.

\*\* City Commission involvement.

**CITY OF EUSTIS**  
**ANNUAL BUDGET**  
**ALL FUNDS BUDGET SUMMARY**  
**FISCAL YEAR 2016-2017**

<b>Fund No.</b>	<b>Fund Name</b>	<b>Est. Beginning</b>			<b>Less: Reserves</b>	<b>Available Fund Balance</b>
		<b>Fund Balance</b>	<b>Revenues</b>	<b>Less: Expenditures</b>		
001	General Fund	6,894,323	14,731,300	15,480,600	4,788,900	1,356,123
006	Library Contribution Fund	91,333	15,300	29,450	53,748	23,435
010	Sales Tax Revenue Fund	481,217	2,291,000	2,662,250	-	109,967
011	Law Enforcement Ed. Fund	6,392	10,200	11,800	4,792	-
012	Police Forfeiture Fund	8,564	3,000	2,000	9,564	-
013	Street Improvement Fund	552,960	1,398,700	1,630,300	321,360	-
014	Community Redevelopment Fund	73,478	452,000	228,250	297,228	-
040	Water & Sewer Revenue Fund	4,121,953	9,877,300	8,576,650	1,619,163	3,803,441
041	Reclaimed Water Project Fund	187,225	100	-	-	187,325
042	W & S Renewal & Replacement Fd.	3,769,031	15,045,200	14,106,900	-	4,707,331
049	Stormwater Utility Revenue Fund	884,647	800,900	1,055,650	89,913	539,985
059	Fire Prev. Capacity Exp. Trst. Fd.	91,481	40,000	50,600	80,881	-
060	Greenwood Cemetery Trust Fund	245,715	7,200	1,400	251,515	-
061	Police Pension Fund	16,686,132	1,562,500	725,000	17,523,632	-
062	Firemen's Pension Fund	7,741,405	1,437,300	700,000	8,478,705	-
063	Parks & Rec. Capacity Exp. Trst. Fd.	194,437	70,500	152,650	112,287	-
064	Law Enf. Capacity Exp. Trst. Fd.	214,125	20,200	550	233,775	-
065	Water Impact Trust Fund	2,914,335	302,000	120,000	3,096,335	-
066	Sewer Impact Trust Fund	1,273,215	501,000	1,520,900	253,315	-
068	Economic Development Trust Fund	190,228	44,200	87,200	-	147,228
069	Library Capacity Exp. Trust Fund	74,385	50,100	25,600	98,885	-
	<b>TOTAL</b>	<b>46,696,580</b>	<b>48,660,000</b>	<b>47,167,750</b>	<b>37,313,997</b>	<b>10,874,833</b>

**BUDGET SUMMARY**  
**CITY OF EUSTIS - FISCAL YEAR 2016-17**

<u>Millage Per \$1,000</u>		<u>Special</u>		<u>Trust &amp;</u>		
General Fund	7.5810	General Fund	Revenue Funds	Enterprise Funds	Agency Funds	Total
<b>BEGINNING FUND BALANCES</b>		\$ 6,894,323	\$ 1,213,943	\$ 8,962,856	\$ 29,625,458	\$ 46,696,580
<b>ESTIMATED REVENUES:</b>						
Taxes:	<u>\$1,000</u>					
Ad Valorem Taxes	7.5810	\$ 6,145,500	\$ -	\$ -	\$ -	\$ 6,145,500
Utility Taxes		2,395,400	-	-	-	2,395,400
Franchise Fees		1,478,000	-	-	-	1,478,000
Licenses and Permits		732,500	-	-	-	732,500
Intergovernmental Revenue		1,695,100	3,195,200	2,300,000	-	7,190,300
Charges for Services		414,700	-	10,470,200	980,000	11,864,900
Fines and Forfeitures		51,500	13,500	175,000	-	240,000
Miscellaneous Revenues		317,900	83,800	1,538,100	3,055,000	4,994,800
Other Financing Sources		1,500,700	877,700	11,240,200	-	13,618,600
<b>Total Revenues and Other Financing Sources</b>		<b>\$ 14,731,300</b>	<b>\$ 4,170,200</b>	<b>\$ 25,723,500</b>	<b>\$ 4,035,000</b>	<b>\$ 48,660,000</b>
<b>Total Estimated Revenues and Balances</b>		<b>\$ 21,625,623</b>	<b>\$ 5,384,143</b>	<b>\$ 34,686,356</b>	<b>\$ 33,660,458</b>	<b>\$ 95,356,580</b>
<b>EXPENDITURES/EXPENSES:</b>						
General Governmental Services		\$ 3,099,173	\$ 115,500	\$ 1,239,292	\$ -	\$ 4,453,965
Public Safety		8,112,637	514,440	-	1,476,150	10,103,227
Physical Environment		941,161	260,300	19,130,726	920,000	21,252,187
Transportation		-	2,522,899	-	-	2,522,899
Economic Environment		30,000	40,000	-	87,200	157,200
Culture and Recreation		1,843,945	531,968	-	178,250	2,554,163
Debt Service		-	576,000	501,000	720,900	1,797,900
Other Financing Sources (Uses)		1,453,684	2,943	2,868,182	1,400	4,326,209
<b>Total Expenditures/Expenses</b>		<b>\$ 15,480,600</b>	<b>\$ 4,564,050</b>	<b>\$ 23,739,200</b>	<b>\$ 3,383,900</b>	<b>\$ 47,167,750</b>
Reserves		6,145,023	820,093	10,947,156	30,276,558	48,188,830
<b>Total Appropriated Expenditures and Reserves</b>		<b>\$ 21,625,623</b>	<b>\$ 5,384,143</b>	<b>\$ 34,686,356</b>	<b>\$ 33,660,458</b>	<b>\$ 95,356,580</b>

**CITY OF EUSTIS - ANNUAL BUDGET**  
**FISCAL YEAR 2016-2017**

**DEPARTMENTAL OPERATING CAPITAL SUMMARY (Items of at least \$5,000 with a useful life of one or more years)**

<u>Fund</u>	<u>Department</u>	<u>Program</u>	<u>Account</u>	<u>Item Description</u>	<u>Total Cost</u>
General Fund (001)	Police (521)	Uniform Patrol (2110)	Machinery & Equip (6064)	Replacing police body cameras	30,188
General Fund (001)	Public Works (517)	Cemetery (4920)	Machinery & Equip (6064)	Kawasaki Fast Track 54" Lawn Mower	6,600
General Fund (001)	Library (571)	Public Services (7120)	Machinery & Equip (6064)	Replacing quantity of 3 5-ton air condition units	29,528
General Fund (001)	Parks & Recreation (572)	Facility Rental (7310)	Machinery & Equip (6064)	Replacing Community Center air conditioning	24,000
General Fund (001)	Parks & Recreation (572)	Aquatic Program (7330)	Machinery & Equip (6064)	Replacing pool chemical control unit	8,500
				<i>General Fund Total</i>	<b><u>98,816</u></b>
Street Improvement Fund (013)	Public Works (541)	Street Maint & Const (4130)	Machinery & Equip (6064)	Scag Turf Tiger 61" Lawn Mower	11,000
Street Improvement Fund (013)	Public Works (541)	Lawn Mowing (4140)	Machinery & Equip (6064)	Scag Turf Tiger 61" Lawn Mower	11,000
				<i>Street Improvement Fund Total</i>	<b><u>22,000</u></b>
Water & Sewer Fund (040)	Public Utilities (536)	Customer Service (3120)	Machinery & Equip (6064)	Lexmark M5170 Billing Printer	10,000
Water & Sewer Fund (040)	Water (533)	Water Treatment (3310)	Machinery & Equip (6064)	Replacing Check Valve #3 at Ardice Location	5,000
Water & Sewer Fund (040)	Water (533)	Distribution (3320)	Machinery & Equip (6064)	Leak Locator	5,000
Water & Sewer Fund (040)	Wastewater (535)	Treatment (3520)	Improvements O/T Building (6063)	Sodium Hypochlorite storage tanks	24,750
Water & Sewer Fund (040)	Wastewater (535)	Treatment (3520)	Machinery & Equip (6064)	Filter media cloths	10,000
Water & Sewer Fund (040)	Wastewater (535)	Laboratory (3530)	Machinery & Equip (6064)	D.O. meter and probe	5,000
Water & Sewer Fund (040)	Wastewater (535)	Reclaimed (3540)	Machinery & Equip (6064)	Zero turn lawn mower	6,500
Water & Sewer Fund (040)	Wastewater (535)	Sludge Disposal (3550)	Machinery & Equip (6064)	Filter belts	5,000
Water & Sewer Fund (040)	Wastewater (535)	Eastern Plant (3560)	Machinery & Equip (6064)	Refrigerated Sampler	8,500
				<i>Water &amp; Sewer Revenue Fund Total</i>	<b><u>79,750</u></b>
				<i>GRAND TOTAL</i>	<b><u>200,566</u></b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**  
**FISCAL YEAR 2016-2017**  
**CITY FUNDS & AFFILIATED DEPARTMENTS**

**GENERAL FUND - 001**

City Commission Department - 511  
City Manager Department - 512  
Finance Department - 513  
City Attorney Department - 514  
Development Services Department - 515/524  
Human Resources Department - 516  
Police Department - 521  
Fire Department - 522  
Public Works Department (Fleet & Facilities) - 541/517  
Library Department - 571  
Parks and Recreation Department - 572  
Non-Departmental - 581

**LIBRARY CONTRIBUTION FUND - 006 - Special Revenue**

Library Department - 571

**SALES TAX REVENUE FUND - 010 - Special Revenue**

Capital Projects - Various

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

Police Department - 521

**POLICE FORFEITURE FUND - 012 - Special Revenue**

Police Department - 521

**STREET IMPROVEMENT FUND - 013 - Special Revenue**

Public Works Department (Transportation) - 541

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

City Manager Department - 512  
Capital Projects - Various

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

Public Utilities Department - 536  
Water Department - 533  
Wastewater Department - 535  
Non-Departmental - 536

**RECLAIMED WATER PROJECT FUND - 041 - Enterprise**

Capital Projects - Reclaimed Water

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

Capital Projects - Water and Sewer R&R

**STORMWATER UTILITY REVENUE FUND - 049 - Enterprise**

Public Works Department (Stormwater) - 538  
Capital Projects - Stormwater

**FIRE PREV. CAPACITY EXP. TRUST FUND - 059 - Trust & Agency**

Fire Department - 522  
Capital Projects - Fire Expansion

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

Public Works Department - 541

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

Police & Finance Departments - 513/521

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

Fire and Finance Departments - 513/522

**PARKS & REC. CAPACITY EXP. TRUST FUND - 063 - Trust & Agency**

Parks and Recreation Department - 572  
Capital Projects - Parks & Recreation Expansion

**LAW ENFORCE. CAPACITY EXP. TRUST FUND - 064 - Trust & Agency**

Police Department - 521

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

Capital Projects - Water Expansion

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

Capital Projects - Wastewater Expansion

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

City Manager Department - 512

**LIBRARY CAPACITY EXP. TRUST FUND - 069 - Trust & Agency**

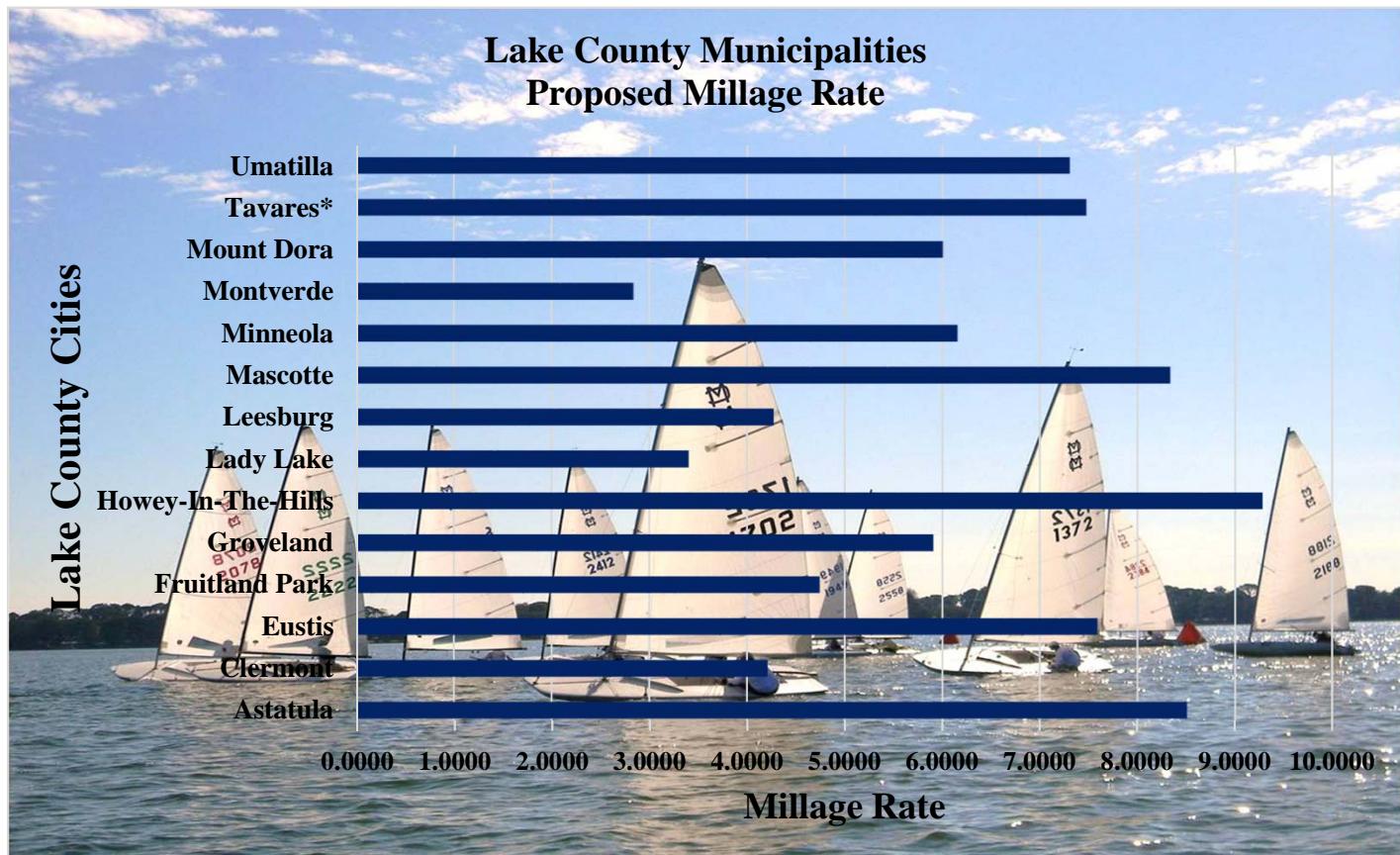
Library Department - 572

**Municipal Ad Valorem Tax Profile**  
**All Lake County Municipalities**  
**Ranking By Millage Rate - 2016 (Proposed)**

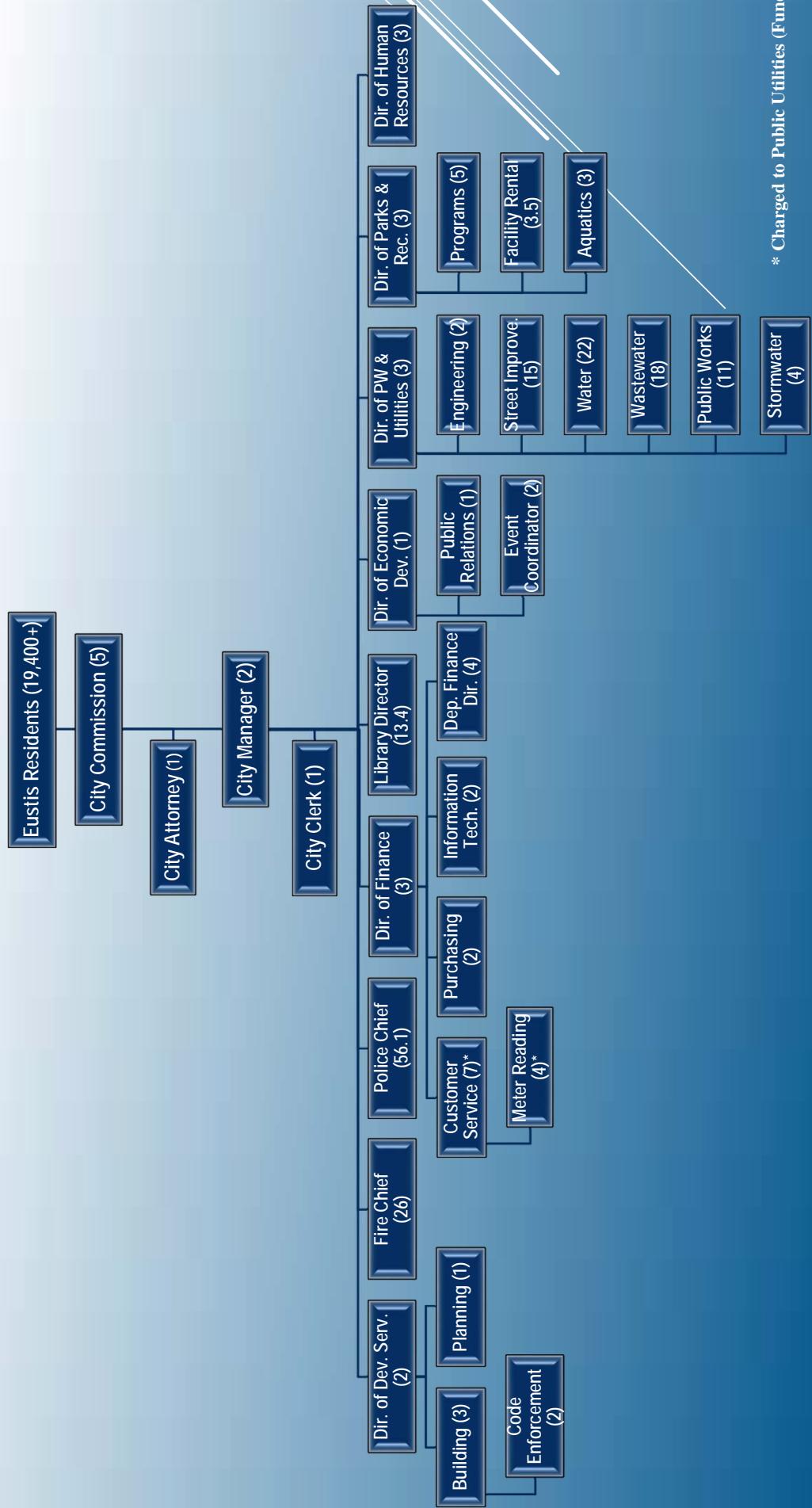
<b>Municipality</b>	<b>Actual</b>	<b>Proposed</b>	<b>% Over Rollback</b>	<b>2016 Ranking</b>
	<b>2015</b>	<b>2016</b>		
Howey-In-The-Hills	9.5177	9.2750	-0.66%	1
Astatula	7.5000	8.5000	17.53%	2
Mascotte	8.8138	8.3289	0.00%	3
Eustis	7.5810	7.5810	2.76%	4
Tavares*	7.0234	7.4680	10.68%	5
Umatilla	7.2980	7.2980	2.66%	6
Minneola	6.2069	6.1483	0.00%	7
Mount Dora	5.9970	5.9970	1.69%	8
Groveland	5.9900	5.9000	4.37%	9
Fruitland Park	4.7371	4.7371	45.17%	10
Leesburg	4.2678	4.2678	0.81%	11
Clermont	4.2061	4.2061	3.86%	12
Lady Lake	3.5510	3.3962	0.00%	13
Montverde	2.8300	2.8300	4.35%	14
<b>AVERAGE</b>	<b>6.1086</b>	<b>6.1381</b>		

\* Includes Debt Service Millage

Source: Lake County Property Appraiser's Office - August 15, 2016



# CITY OF EUSTIS ORGANIZATIONAL CHART



\* Charged to Public Utilities (Fund 40)

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

<u>Dept.</u> <u>General Fund</u>	2012-13		2013-14		2014-15		2015-16		2016-17	
	Full-Time	Part-Time								
City Commission	-	5	-	5	-	5	-	5	-	5
City Manager	4	-	5	-	5	-	6	-	7	-
Finance	22	-	22	-	12	-	11	-	11	-
Development Services	9	-	8	-	7	-	7	-	10	-
Human Resources	3	-	3	-	3	-	3	-	3	-
Police	58	1	58	1	54	1	54	1	54	1
Fire	23	-	23	-	24	-	25	-	26	-
Public Works	10	-	12	-	12	-	12	-	12	-
Library	11	1	11	2	11	2	11	2	11	2
Recreation	12	4	10	3	11	3	10	3	11	3
Total General Fund	152	12	152	11	139	11	139	11	145	11
<hr/>										
<u>Street Improvement Fd.</u>										
Administration	3	-	3	-	2	-	2	-	2	-
Public Land Maint.	5	-	5	-	3	-	3	-	3	-
Lighting & Control	1	-	1	-	1	-	1	-	1	-
Street Maint. & Constr.	5	-	5	-	5	-	5	-	7	-
Lawn Mowing	4	-	3	-	4	-	4	-	5	-
Tree Services	2	-	2	-	1	-	1	-	1	-
Total Street Impr. Fd.	20	-	19	-	15	-	15	-	18	-
<hr/>										
<u>Water &amp; Sewer Revenue Fd.</u>										
Public Utilities	4	-	3	-	16	-	16	-	16	-
Water	20	1	21	-	20	-	22	-	22	-
Wastewater	16	-	16	-	18	-	18	-	18	-
Total Water & Sewer Fd	40	1	40	-	54	-	56	-	56	-
<hr/>										
<u>Stormwater Utility Fd.</u>										
Street Sweeping &	4	-	4	-	4	-	4	-	4	-
Drainage Maintenance	4	-	4	-	4	-	4	-	4	-
Total Stormwater Util. Fd.	215	13	215	11	212	11	214	11	223	11

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

FUND SUMMARY

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<u>DESCRIPTION</u>	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Projected FY 15-16	Adopted FY 16-17
TOTAL REVENUE	13,796,921	13,659,387	14,079,198	14,591,892	14,731,300
FUND BALANCE, OCTOBER 1ST	<u>6,769,392</u>	<u>7,118,112</u>	<u>6,329,795</u>	<u>6,828,312</u>	<u>6,894,323</u>
REVENUE & FUND BALANCE	20,566,313	20,777,499	20,408,993	21,420,204	21,625,623
TOTAL EXPENDITURES	<u>13,448,201</u>	<u>13,949,187</u>	<u>14,842,693</u>	<u>14,525,881</u>	<u>15,480,600</u>
RESERVES - 90 DAYS OPERATING	3,449,230	3,301,420	3,519,800	3,341,498	3,641,800
EMERGENCY CONTINGENCY	405,873	405,873	-	400,979	437,100
DEBT RESERVES	1,437,488	1,032,738	710,000	710,000	710,000
AVAILABLE FUND BALANCE	1,825,521	2,088,281	1,336,500	2,441,846	1,356,123

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

ONE-TIME EXPENDITURES

<u>DESCRIPTION</u>	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Projected FY 15-16	Adopted FY 16-17
<u>Department</u>	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>
City Manager	7,696	-	12,400	-	-
Finance	17,727	1,143	13,325	13,070	-
Legal	59,671	104,990	75,000	20,000	30,000
Development Services	-	-	10,550	10,062	-
Human Resources	832	571	-	10,460	-
Police	-	18,920	-	-	30,188
Fire	2,997	27,628	-	7,215	-
Public Works	34,013	-	-	-	6,600
Library	256	-	13,500	23,500	29,528
Parks & Rec.	24,079	36,575	30,000	25,000	32,500
Contingency	350,923	592,801	255,000	406,500	260,000
Debt Service	64,750	340,000	340,000	340,000	350,000
Grants	101,735	39,655	50,000	50,000	50,000
	664,679	1,162,283	799,775	905,807	788,816

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

**RECURRING REVENUES/  
EXPENDITURES**

<u>DESCRIPTION</u>	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Projected FY 15-16	Adopted FY 16-17
<u>REVENUES</u>					
Total Revenues	13,796,921	13,659,387	14,079,198	14,591,892	14,731,300
Less: One-Time Revenues	(46,586)	(20,287)	(7,500)	(82,384)	-
Total Recurring Revenues	13,750,335	13,639,100	14,071,698	14,509,508	14,731,300
<u>EXPENDITURES</u>					
Total Expenditures	13,448,201	13,949,187	14,842,693	14,525,881	15,480,600
Less: One-Time Expenditures	(664,679)	(1,162,283)	(799,775)	(905,807)	(788,816)
Total Recurring Expenditures	12,783,522	12,786,904	14,042,918	13,620,074	14,691,784
Recurring Revenues Over (Under) Recurring Expenditures	966,813	852,196	28,780	889,434	39,516

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

REVENUE

ACCT. NO.	DESCRIPTION	Actual Revenue FY 13-14	Actual Revenue FY 14-15	Adopted Budget FY 15-16	Projected Revenue FY 15-16	Adopted Budget FY 16-17
<b><u>PROPERTY TAXES</u></b>						
31101.00	General Property Taxes	5,148,164	5,368,442	5,865,071	5,604,640	5,911,500
31102.00	Delinquent Taxes	228,945	215,079	230,000	234,000	234,000
	Subtotal	5,377,109	5,583,521	6,095,071	5,838,640	6,145,500
<b><u>FRANCHISE TAXES</u></b>						
31310.00	Duke Energy	1,243,117	1,213,617	1,250,000	1,260,000	1,260,000
31311.00	Sumter Electric	24,371	21,639	24,200	23,000	23,000
31340.00	TECO/Peoples Gas	13,579	31,734	25,000	20,000	20,000
31370.00	WasteManagement	179,439	170,155	185,000	175,000	175,000
	Subtotal	1,460,506	1,437,145	1,484,200	1,478,000	1,478,000
<b><u>UTILITY TAXES</u></b>						
31410.00	Duke Energy	1,449,545	1,341,513	1,440,000	1,385,000	1,417,000
31411.00	Sumter Electric	20,913	24,339	21,000	21,000	21,000
31430.00	City Water Sales	260,551	309,574	300,000	300,000	300,000
31440.00	TECO/Peoples Gas	46,646	36,362	46,000	59,500	60,000
31442.00	Suburban Propane	656	1,141	1,000	1,000	1,000
31444.00	Other Utility Taxes	18,270	18,044	20,000	20,000	20,000
31510.00	Telecommunication Tax	576,351	552,596	600,000	600,000	576,400
	Subtotal	2,372,932	2,283,569	2,428,000	2,386,500	2,395,400
<b><u>LICENSE &amp; PERMITS</u></b>						
32110.00	Occupational License	76,441	62,773	80,000	100,000	100,000
32120.00	Penalties	449	1,288	10,000	5,000	5,000
32130.00	Occ. License Appl. Fees	1,480	2,010	1,500	1,500	1,500
32210.00	Building Permits	501,145	410,745	303,450	690,000	540,000
32220.00	Plumbing Permits	-	20,794	-	42,000	20,000
32230.00	Electric Permits	-	32,156	25,000	62,000	25,000
32240.00	Gas Permits	-	374	250	1,500	1,000
32250.00	Mechanical Permits	-	32,046	25,000	36,000	25,000
32260.00	Driveway Permits	-	5,175	3,200	8,000	5,000
32270.00	State Building Code	-	2,097	3,000	10,000	5,000
32960.00	Fire Review Fee	-	-	100	7,000	5,000
	Subtotal	579,515	569,458	451,500	963,000	732,500
<b><u>INTERGOVERNMENTAL REVENUE</u></b>						
33120.00	FEMA Reimbursement	-	-	-	-	30,000
33120.03	Bulletproof Vest Grant	-	2,986	2,500	-	4,000
33420.00	Bryne Grants	10,883	-	-	-	-
33420.17	2014 JAGD - LAKE-4-E6-110	-	4,127	-	-	-
33420.20	FDLE 2015 Grant	-	8,601	-	-	-
33420.21	FDLE Grant	-	4,573	-	7,384	7,000
33510.12	State Revenue Sharing	376,796	450,370	403,200	465,000	469,200
33510.14	Mobile Home License	9,200	10,173	9,200	12,000	10,000
33510.15	Alcohol Beverage License	19,464	11,232	16,700	30,000	30,000
33510.18	1/2 Cent Sales Tax	905,765	1,054,173	990,000	1,099,000	1,126,100
33520.10	Fire Suppression Comp.	1,858	1,800	2,000	2,000	1,800
33810.00	County Occupational Lic.	13,337	18,754	15,000	15,000	15,000
33921.00	Housing Authority-PILOT	2,792	1,696	3,000	3,000	2,000
	Subtotal	1,340,095	1,568,485	1,441,600	1,633,384	1,695,100
<b><u>CHARGES FOR SERVICES</u></b>						
34190.00	Development Fees	5,250	32,550	25,000	-	-
34190.43	Garbage Billing Fees	61,701	36,001	40,000	35,000	35,000
34190.97	Utility Billing Services	714,329	-	-	-	-
34190.99	Variances	-	774	-	-	-
34210.01	False Alarms - Police	800	-	10,000	4,000	4,000

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

REVENUE

ACCT. NO.	DESCRIPTION	Actual Revenue FY 13-14	Actual Revenue FY 14-15	Adopted Budget FY 15-16	Projected Revenue FY 15-16	Adopted Budget FY 16-17
<b><u>CHARGES FOR SERVICES (Cont'd)</u></b>						
34210.02	Vehicle Inspection Fees	4	16	-	-	-
34220.21	Lake County ALS Payment	73,223	75,947	50,632	75,000	75,000
34220.22	Hydrant Maintenance Service	59,000	59,000	59,004	59,000	59,000
34220.30	False Alarms - Fire	-	400	-	2,000	-
34220.40	Fire Inspection Fees	320	17,854	24,000	21,000	45,000
34220.50	Fire Inspection Permits	70	-	-	50	-
34380.10	Opening & Closing	16,765	15,961	16,000	16,000	16,000
34710.01	Library User Fees	4,281	4,512	4,500	4,500	4,500
34720.01	Annual Sports Activities	80,297	70,571	85,000	75,000	75,000
34720.02	Swimming Pool Receipts	8,629	12,972	8,000	15,000	15,000
34750.03	Lakeview Room Rental	3,044	3,001	3,000	3,000	3,000
34750.04	Service Center Rental	9,191	9,427	9,000	9,000	9,000
34750.05	Community Center Rental	34,145	38,343	38,000	38,000	38,000
34750.06	American Legion Rental	9,016	10,599	10,000	10,000	10,000
34750.07	Garden Room Rental	3,288	4,903	4,000	4,000	4,000
34750.08	Ferran Park Rental	220	75	200	200	200
34750.09	Women's Club Rental	18,379	21,781	25,000	25,000	22,000
Subtotal		1,101,952	414,687	411,336	395,750	414,700
<b><u>FINES &amp; FORFEITURES</u></b>						
35110.00	Police Fines	16,170	30,604	31,000	25,000	25,000
35410.00	Code Violations	28,181	22,404	25,000	25,000	25,000
35910.00	Other Fines	2,175	1,625	1,500	1,000	1,500
Subtotal		46,526	54,633	57,500	51,000	51,500
<b><u>MISCELLANEOUS</u></b>						
36110.00	Interest Earnings	69,774	64,568	61,000	55,000	55,000
36210.00	Cingular Lease	34,307	33,302	35,991	35,991	36,600
36220.00	Verizon Lease	30,127	28,695	32,300	105,000	33,900
36270.00	Lease Sprayfield	-	6,250	15,000	15,000	15,000
36410.00	Cemetery Lot Sales	23,855	41,220	20,000	25,000	25,000
36420.00	Sale of Land	35,703	9,552	5,000	-	-
36430.00	Sales of Fixed Assets	11,910	6,494	5,000	60,927	55,000
36930.02	Street Party	3,949	6,809	5,000	18,000	37,000
36930.00	Miscellaneous	9,386	29,153	5,000	5,000	5,000
36930.01	Miscellaneous Reimbursement	-	-	-	-	30,400
36941.00	Purchasing Card Rebate	38,649	21,549	25,000	25,000	25,000
Subtotal		257,660	247,592	209,291	344,918	317,900
<b><u>FUND TRANSFERS</u></b>						
38140.00	Transfer From Water & Sewer Revenue Fund	1,260,000	1,500,000	1,500,000	1,500,000	1,500,000
38160.00	Transfer From Greenwood Cemetery Fund	626	297	700	700	700
Subtotal		1,260,626	1,500,297	1,500,700	1,500,700	1,500,700
<b>TOTAL</b>		<b>13,796,921</b>	<b>13,659,387</b>	<b>14,079,198</b>	<b>14,591,892</b>	<b>14,731,300</b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

Department Expenditure Summary by Function

<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
<b>GENERAL GOVERNMENT</b>					
City Commission	46,033	41,427	45,597	42,382	51,547
City Manager	419,374	522,514	751,884	743,511	870,129
Finance	1,666,842	917,568	1,050,024	1,030,156	1,032,127
Legal	163,035	196,005	200,000	130,000	130,000
Development Services	455,947	465,906	585,383	665,990	744,858
Human Resources	251,274	268,460	259,643	261,202	270,512
Total General Government	3,002,505	2,411,880	2,892,531	2,873,241	3,099,173
<b>PUBLIC SAFETY</b>					
Police	4,555,831	4,650,447	4,904,582	4,829,557	5,223,825
Fire	2,110,598	2,432,861	2,618,225	2,602,385	2,888,812
Total Public Safety	6,666,429	7,083,308	7,522,807	7,431,942	8,112,637
<b>PUBLIC WORKS</b>					
Public Works	853,409	825,619	940,794	868,157	941,161
Total Public Works	853,409	825,619	940,794	868,157	941,161
<b>CULTURE &amp; RECREATION</b>					
Library	763,782	815,016	875,789	874,779	931,586
Parks & Recreation	746,435	905,359	793,780	787,876	912,359
Total Culture & Recreation	1,510,217	1,720,375	1,669,569	1,662,655	1,843,945
<b>NON-DEPARTMENTAL</b>					
Fund Transfers	470,086	743,507	801,042	703,386	730,084
Contingency	350,923	592,743	435,950	406,500	110,000
Insurance	492,897	532,100	530,000	530,000	593,600
Grants	101,735	39,655	50,000	50,000	50,000
Total Non-Departmental	1,415,641	1,908,005	1,816,992	1,689,886	1,483,684
<b>TOTAL</b>	<b>13,448,201</b>	<b>13,949,187</b>	<b>14,842,693</b>	<b>14,525,881</b>	<b>15,480,600</b>

**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**COMMISSION OVERVIEW**

**FUND: GENERAL**  
**CITY COMMISSION**

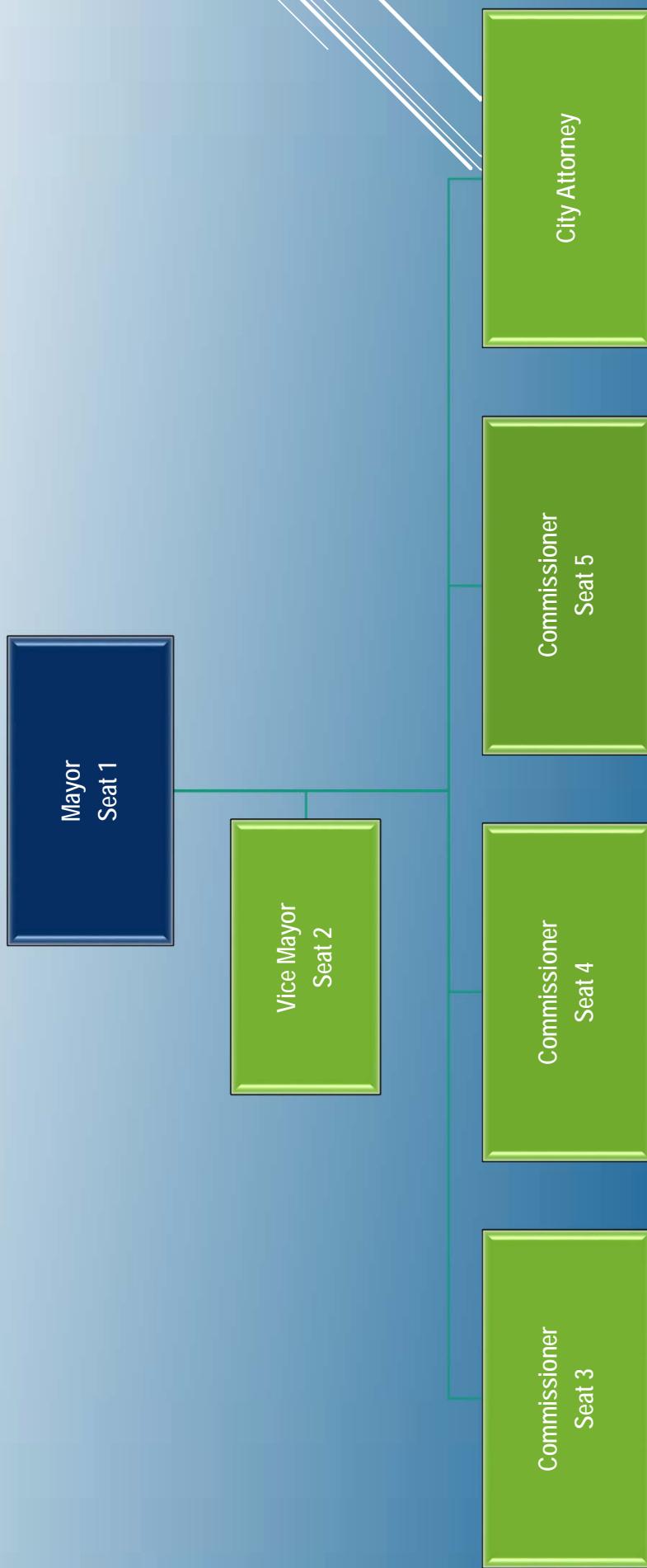
**Commission Description**

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



# City Commission

(5 Part Time)



**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**DEPARTMENT SUMMARY**

**FUND: GENERAL**

**DEPARTMENT: CITY COMMISSION**

**PROGRAM: SUMMARY**

<b>Activities Included:</b>	<b>Amount</b>	<b>Employee</b>	
		<b>FTE</b>	
Legislation	51,547	5 (Part-Time)	
Subtotal	51,547		
One Time Costs	-		
Increase In Recurring Revenues	-		
Net Recurring Budget Request	51,547		

<b>Budget Summary</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
<b>Description:</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
Personal Services	30,481	29,739	30,742	30,742	30,142
Operating Expenses	15,552	11,688	14,855	11,640	21,405
Subtotal	46,033	41,427	45,597	42,382	51,547

<b>Employees:</b>	5	5	5	5	5
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<b>Authorized Personnel</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
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>	5	5	5	5	5

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>	<u>Department</u>	<u>Program</u>				
General Government	Commission	511		Legislative 1100		
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	28,000	27,550	28,000	28,000	28,000
1021	F.I.C.A. Taxes	2,142	2,108	2,142	2,142	2,142
1024	ICMA Retirement	339	81	600	600	-
	subtotal	30,481	29,739	30,742	30,742	30,142
<b><u>OPERATING EXPENSES</u></b>						
3034	Other Contractual Services	3,474	120	2,200	1,800	120
3040	Travel & Per Diem	4,735	5,554	6,000	3,500	14,400
3047	Printing & Binding	168	454	290	200	520
3048	Promotional Activities	2,032	2,004	2,400	2,400	2,400
3049	Other Current Charges	410	399	500	325	500
3051	Office Supplies	78	202	250	200	250
3054	Books, Publ., Subscr.	4,655	2,955	3,215	3,215	3,215
	subtotal	15,552	11,688	14,855	11,640	21,405
	TOTAL	46,033	41,427	45,597	42,382	51,547

**CITY OF EUSTIS, FLORIDA  
ANNUAL BUDGET  
DEPARTMENT OVERVIEW**

**FUND: GENERAL**

**DEPARTMENT: CITY MANAGER**

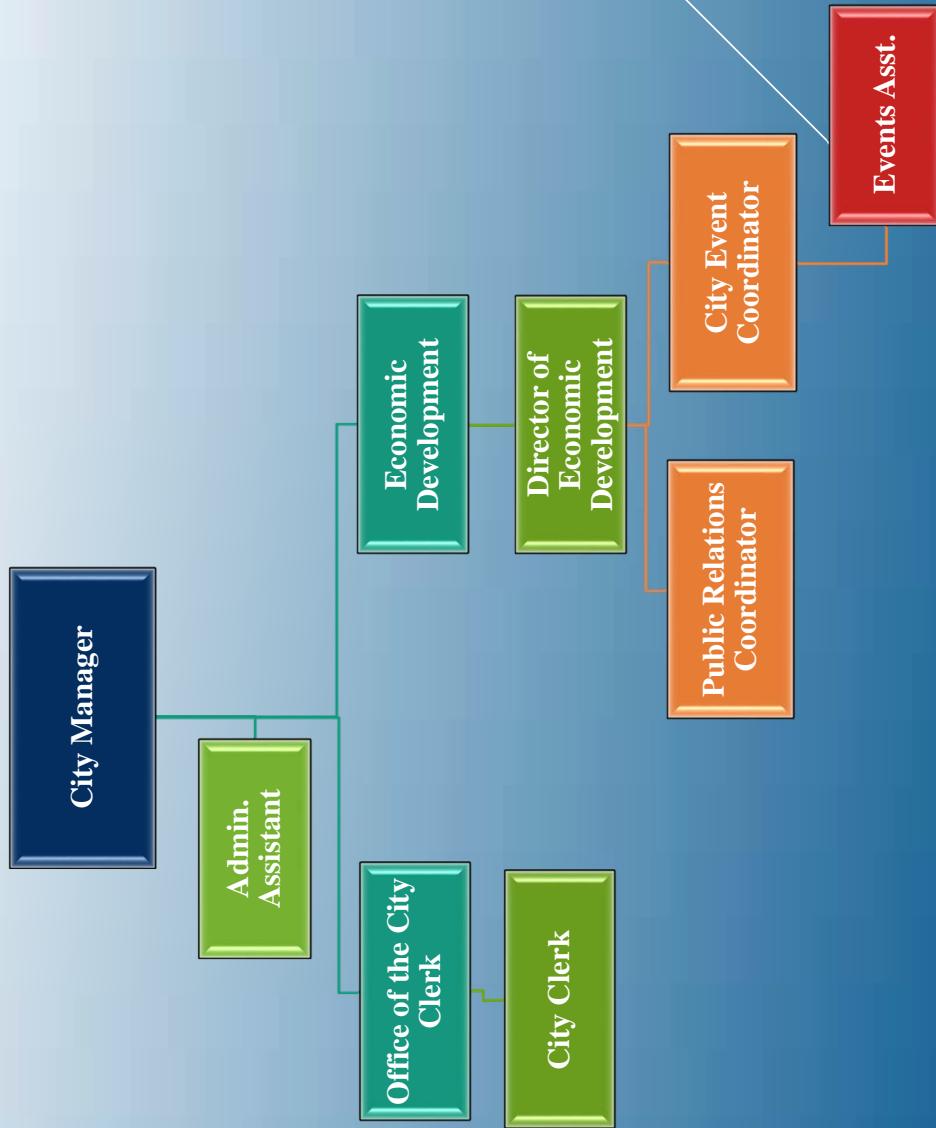
**City Manager Department Description**

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 for the City of Eustis as directed by the City Commission and serves as the focal point for the management of City staff. The City Manager prepares and submits to the City Commission a balanced plan of municipal services in adherence with the policy goals and objectives established by the City Commission while employing such managerial techniques as needed to ensure efficient and effective utilization of the City's resources. The City Manager oversees all City-owned public utilities and enforces all laws, ordinances, and regulations relative to the preservation and 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 City Commission, serves as the custodian of all records, and coordinates City election procedures. Under the oversight of the City Manager, the Economic Development Director oversees a wide variety of economic development projects and implements the CRA's East Eustis Master Plan and Downtown Master Plan and develops and manages information for existing and potential businesses; along with fostering business retention and expansion within the City.



# City Manager

(7 FTE)



**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**DEPARTMENT SUMMARY**

**FUND: GENERAL**  
**DEPARTMENT: CITY MANAGER**  
**PROGRAM: SUMMARY**

<b>Activities Included:</b>	<b>Amount</b>	<b>Employee</b>
	<b>FTE</b>	
Administration	237,320	2
City Clerk	147,464	1
Economic Development	485,345	4
Subtotal	870,129	7
One Time Costs		
Increase In Recurring Revenues	-	
Net Recurring Budget Request	870,129	

<b>Budget Summary</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
Personal Services	364,015	431,607	530,167	536,671	596,142
Operating Expenses	47,663	76,049	159,316	144,440	214,087
Subtotal	411,678	507,656	689,483	681,111	810,229
Capital	5,075	-	-	-	-
Other	2,621	14,853	62,400	62,400	59,900
Total	419,374	522,509	751,883	743,511	870,129
Employees:	4	5	6	6	7

<b>Authorized Personnel</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
City Manager	1	1	1	1	1
Economic Development Director	-	1	1	1	1
Assistant to City Manager/Community Relations	1	-	-	-	-
Public Relations Specialist	-	1	1	1	1
City Event Coordinator	-	-	1	1	1
Events Assistant	-	-	-	-	1
Administrative Assistant	-	-	1	1	1
Staff Assistant III	1	1	-	-	-
City Clerk	1	1	1	1	1
<b>Total</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>7</b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

Function	Department	Program				
General Government	City Manager	Administration				
	512	1200				
Account	DESCRIPTION	Actual Expenditures FY 13-14	Actual Expenditures FY 14-15	Adopted Budget FY 15-16	Projected Expenditures FY 15-16	Adopted Budget FY 16-17
	<b><u>PERSONAL SERVICES</u></b>					
1012	Regular Salaries & Wages	191,006	142,054	173,000	174,320	177,806
1016	Bonus	-	-	-	200	200
1021	F.I.C.A. Taxes	13,936	9,988	13,235	13,235	13,616
1023	Life & Health Insurance	26,015	18,185	18,960	18,960	19,908
1024	ICMA Retirement	11,685	8,530	10,380	10,380	10,670
	subtot	242,642	178,757	215,575	217,095	222,200
	<b><u>OPERATING EXPENSES</u></b>					
3034	Professional Services	-	-	-	-	1,500
3040	Travel & Per Diem	2,732	8,822	7,900	6,700	9,460
3041	Communication Services	933	338	1,500	800	840
3042	Transportation	35	22	200	100	200
3046	Repair & Maintenance	53	66	900	150	900
3047	Printing & Binding	181	47	-	50	100
3051	Office Supplies	-	647	500	325	500
3052	Operating Supplies	441	489	500	600	600
3054	Books, Publ., Subscr.	1,662	1,705	2,590	900	1,020
	subtot	6,037	12,136	14,090	9,625	15,120
	TOT <sup>A</sup>	248,679	190,893	229,665	226,720	237,320

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
General Government		City Manager		City Clerk		
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
<b>PERSONAL SERVICES</b>						
1012	Regular Salaries & Wages	65,828	61,991	57,137	58,851	60,028
1014	Overtime	265	223	3,000	1,000	500
1016	Bonus	-	-	-	100	100
1021	F.I.C.A. Taxes	4,167	4,203	4,600	4,578	4,638
1023	Life & Health Insurance	9,460	9,092	9,480	9,480	9,954
1024	ICMA Retirement	4,086	3,722	3,608	3,592	3,782
	subtotal	83,806	79,231	77,825	77,601	79,002
<b>OPERATING EXPENSES</b>						
3034	Other Contractual Services	25,793	32,447	35,406	40,000	48,962
3040	Travel & Per Diem	695	189	1,200	1,200	1,200
3042	Transportation	133	201	200	150	200
3046	Repair & Maint.	-	862	1,200	-	800
3049	Other Current Charges	12,112	19,527	14,000	12,750	15,000
3051	Office Supplies	92	286	300	281	300
3052	Operating Supplies	290	799	800	700	800
3054	Books, Publ., Subscr.	226	155	350	266	350
3055	Employee Study Expense	450	848	850	300	850
	subtotal	39,791	55,314	54,306	55,647	68,462
<b>CAPITAL OUTLAY</b>						
6064	Machinery & Equipment	5,075	-	-	-	-
	subtotal	5,075	-	-	-	-
	<b>TOTAL</b>	<b>128,672</b>	<b>134,545</b>	<b>132,131</b>	<b>133,248</b>	<b>147,464</b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>	<u>Department</u>	<u>Program</u>			
General Government	City Manager	Economic Development			
	512	1220			
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>
	<b>PERSONAL SERVICES</b>				
1012	Regular Salaries & Wages	31,115	137,461	182,306	186,887
1014	Overtime	-	-	1,000	1,000
1016	Bonus	-	-	-	400
1021	F.I.C.A. Taxes	2,220	9,769	14,023	14,374
1023	Life & Health Insurance	2,365	18,185	28,440	28,440
1024	ICMA Retirement	1,867	8,204	10,998	11,274
	subtotal	37,567	173,619	236,767	241,975
					294,940
	<b>OPERATING EXPENSES</b>				
3031	Professional Services	690	206	3,100	3,100
3034	Other Contractual Services	-	-	62,000	53,500
3040	Travel & Per Diem	-	3,501	1,742	1,100
3041	Communication Services	-	1,223	1,350	1,150
3042	Transportation	-	10	100	50
3044	Rental and Leases	-	-	8,000	7,700
3047	Printing & Binding	-	90	100	80
3048	Promotional Activities	-	-	10,000	10,000
3051	Office Supplies	1,145	349	500	250
3054	Books, Publ., Subscr.	-	3,220	2,088	2,088
3055	Employee Study Expense	-	-	1,940	150
	subtotal	1,835	8,599	90,920	79,168
					130,505
	<b>NON-OPERATING/PROJECTS</b>				
9501	Mrktg/ Promotions & Advert.	-	12,965	9,500	9,500
9505	Holiday decorations	-	-	50,000	50,000
9508	Mrktg & Brand Implementation	2,270	1,388	1,000	1,000
9509	Community Relations	351	500	1,900	1,900
	subtotal	2,621	14,853	62,400	62,400
	<b>TOTAL</b>	<b>42,023</b>	<b>197,071</b>	<b>390,087</b>	<b>383,543</b>
					<b>485,345</b>

Note: New Events Assistant Position in Adopted FY 16-17

**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**DEPARTMENT OVERVIEW**

**FUND: GENERAL**

**DEPARTMENT: FINANCE**

**DESCRIPTION & GOALS/OBJECTIVES**

**Finance Department Description**

The Finance Department is responsible for the daily oversight of the City's finances, treasury management, long-range financial planning, debt management, and internal controls. Department services include tax and revenue collection, accounts payable and payroll processing, accounting and reporting, purchasing, and budget preparation and administration. In addition, the Department handles the administration of the City's computer, communications, and data networks. Within the City's water and sewer enterprise fund, the Department also runs the monthly billing of the City's utilities and solid waste services and the collection of amounts due from its customers. It also provides account start and shut-off services as well as monthly meter reading.

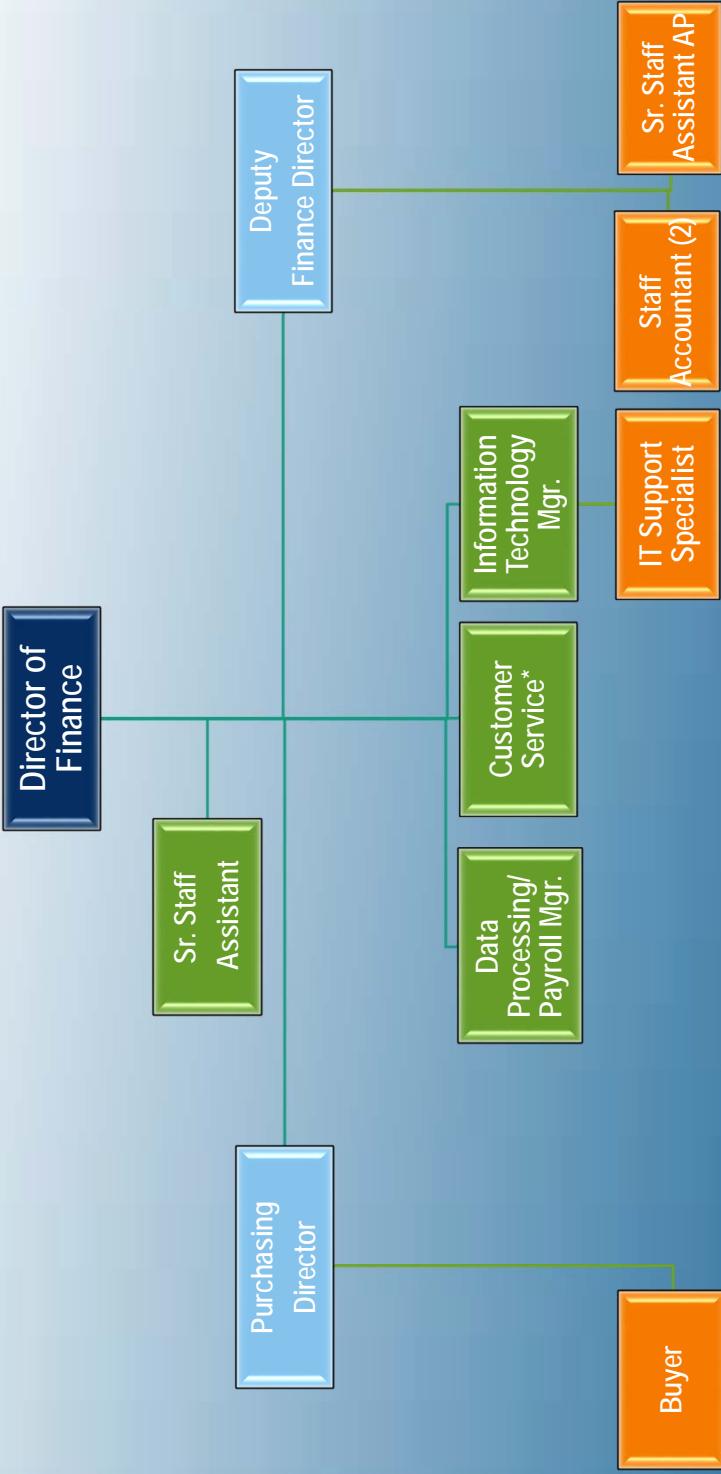
**Finance Department Goals & Objectives**

In support of the City's Strategic Plan Goal #3, to provide quality, cost-effective public services, the Finance Department will work towards the goal of being recognized again by the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report. Also, in support of Goal #3, the Department will submit for the Government Finance Officers Association Distinguished Budget Award in the hopes of achieving this recognition for the City.



# Finance

(11 FTE)



\* Budgeted in the Water and Sewer Fund (040)

**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**DEPARTMENT SUMMARY**

**FUND: GENERAL**  
**DEPARTMENT: FINANCE**  
**PROGRAM: SUMMARY**

<b>Employee</b>					
<b>Activities Included:</b>	<b>Amount</b>	<b>FTE</b>			
Financial Services	610,388	7			
Data Processing	-		- Merged with Financial Services in FY 15-16		
Customer Service	-		- Moved to Water & Sewer Fund		
Meter Reading	-		- Moved to Water & Sewer Fund		
Information Technology	251,517	2			
Purchasing	170,222	2			
Subtotal	1,032,127	11			
One Time Costs					
Net Recurring Budget Request	1,032,127				
 <b>Budget Summary</b>					
<b>Description:</b>	<b>Actual FY 13-14</b>	<b>Actual FY 14-15</b>	<b>Adopted FY 15-16</b>	<b>Projected FY 15-16</b>	<b>Adopted FY 16-17</b>
Personal Services	1,149,256	664,926	765,685	770,141	788,878
Operating Expenses	499,859	251,496	271,014	246,945	243,249
Subtotal	1,649,115	916,422	1,036,699	1,017,086	1,032,127
Capital	17,727	1,143	13,325	13,070	-
Total	1,666,842	917,565	1,050,024	1,030,156	1,032,127
Employees:	22	22	11	11	11
<b>Authorized Personnel</b>					
<b>Position Title</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
Director, Finance	1	1	1	1	1
Deputy Director, Finance	1	1	-	1	1
Budget and Financial Planning Manager	-	-	1	-	-
Staff Assistant	1	1	-	-	-
Senior Staff Assistant	2	2	2	2	2
Accountant II	1	-	-	-	-
Staff Accountant	2	2	2	2	2
Data Processing/Payroll Manager	1	1	1	1	1
Customer Service Manager	1	1	-	-	-
Sr. Customer Service Representative	1	-	-	-	-
Customer Service Representative I	1	-	-	-	-
Customer Service Representative II	1	4	-	-	-
Customer Service Representative III	1	1	-	-	-
Billing Clerk	1	1	-	-	-
Field Customer Service Representative	2	2	-	-	-
Meter Reader I	1	-	-	-	-
Meter Reader II	1	2	-	-	-
Manager of Information Technology	-	-	1	1	1
Information Technology Support Specialist	1	1	1	1	1
Director, Purchasing	1	1	1	1	1
Buyer	1	1	1	1	1
<b>Total</b>	<b>22</b>	<b>22</b>	<b>11</b>	<b>11</b>	<b>11</b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
General Government		Finance		Financial Services		
		513		1300		
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
	<u>PERSONAL SERVICES</u>					
1012	Regular Salaries & Wages	291,378	276,475	371,727	369,449	376,837
1014	Overtime	5,405	5,286	2,500	2,100	1,000
1016	Bonus	-	-	-	700	700
1021	F.I.C.A. Taxes	19,426	19,808	28,628	28,492	28,958
1022	Florida Retirement	1,465	-	-	-	-
1023	Life & Health Insurance	44,146	47,462	66,360	66,360	69,678
1024	ICMA Retirement	15,293	16,861	22,454	22,346	22,760
	subtotal	377,113	365,892	491,669	489,447	499,933
	<u>OPERATING EXPENSES</u>					
3032	Accounting & Auditing	26,515	17,372	37,000	37,000	18,146
3034	Other Contractual Services	43,325	53,992	3,900	21,012	-
3040	Travel & Per Diem	2,333	1,446	4,285	2,611	4,275
3041	Communication Services	10,366	9,737	16,880	15,009	16,880
3042	Transportation	5,295	3,746	5,370	1,500	5,370
3043	Utilities	36,415	41,025	38,400	34,500	38,400
3046	Repair & Maintenance	17,955	11,539	17,952	14,112	11,352
3047	Printing & Binding	762	721	1,760	4,000	3,760
3051	Office Supplies	7,418	7,441	8,520	6,650	8,520
3052	Operating Supplies	-	-	288	288	387
3054	Books, Publ., Subscr.	2,737	2,831	2,549	1,549	1,165
3055	Employee Study Expense	265	-	5,080	1,200	2,200
	subtotal	153,386	149,850	141,984	139,431	110,455
	<u>CAPITAL OUTLAY</u>					
6064	Machinery & Equipment	-	1,143	6,825	6,570	-
	subtotal	-	1,143	6,825	6,570	-
	<b>TOTAL</b>	<b>530,499</b>	<b>516,885</b>	<b>640,478</b>	<b>635,448</b>	<b>610,388</b>

Note: Data Processing Program 1310 was combined with Financial Services Program 1300 in FY 15-16

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
General Government		Finance		Data Processing		
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures FY 13-14	Actual Expenditures FY 14-15	Adopted Budget FY 15-16	Projected Expenditures FY 15-16	Adopted Budget FY 16-17
<b>PERSONAL SERVICES</b>						
1012	Regular Salaries & Wages	44,147	18,556	-	-	-
1014	Overtime	2,488	126	-	-	-
1021	F.I.C.A. Taxes	3,161	1,337	-	-	-
1022	Florida Retirement	5,974	1,336	-	-	-
1023	Life & Health Insurance	9,460	3,942	-	-	-
1024	ICMA Retirement	-	381	-	-	-
	subtotal	65,230	25,678	-	-	-
<b>OPERATING EXPENSES</b>						
3040	Travel & PerDiem	83	20	-	-	-
3041	Communication Services	4,814	3,958	-	-	-
3047	Printing & Binding	2,156	2,275	-	-	-
3051	Office Supplies	530	417	-	-	-
3055	Employee Study Expense	-	-	-	-	-
	subtotal	7,583	6,670	-	-	-
	<b>TOTAL</b>	<b>72,813</b>	<b>32,348</b>	<b>-</b>	<b>-</b>	<b>-</b>

Note: Data Processing Program 1310 was combined with Financial Services Program 1300 in FY 15-16

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>	<u>Department</u>	<u>Program</u>				
General Government	Finance	Customer Service				
	513	1320				
Account	DESCRIPTION	Actual Expenditures	Actual Expenditures	Adopted Budget	Projected Expenditures	Adopted Budget
		<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 15-16</u>	<u>FY 16-17</u>
<b>PERSONAL SERVICES</b>						
1012	Regular Salaries & Wages	201,298	-	-	-	-
1014	Overtime	3,511	-	-	-	-
1021	F.I.C.A. Taxes	14,673	-	-	-	-
1022	Florida Retirement	2,371	-	-	-	-
1023	Life & Health Insurance	62,278	-	-	-	-
1024	ICMA Retirement	10,647	-	-	-	-
	subtotal	294,778	-	-	-	-
<b>OPERATING EXPENSES</b>						
3034	Other Contractual Services	83,090	-	-	-	-
3041	Communication Services	9,912	-	-	-	-
3042	Transportation	47,972	-	-	-	-
3043	Utility Services	10,730	-	-	-	-
3046	Repair & Maintenance	34,915	-	-	-	-
3047	Printing & Binding	11,078	-	-	-	-
3051	Office Supplies	5,635	-	-	-	-
3054	Books, Pub. & Subscript.	1,113	-	-	-	-
3055	Employee Study Expense	-	-	-	-	-
	subtotal	204,445	-	-	-	-
	<b>TOTAL</b>	<b>499,223</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Note: Customer Service Program 1320 was transferred to the Water and Sewer Revenue Fund and re-established as program 3120 in FY 14-15.

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>	<u>Department</u>	<u>Program</u>
General Government	Finance 513	Meter Reading 1330

<u>Account</u>	<u>DESCRIPTION</u>	Actual	Actual	Adopted	Projected	Adopted
		Expenditures FY 13-14	Expenditures FY 14-15	Budget FY 15-16	Expenditures FY 15-16	Budget FY 16-17
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	113,746	-	-	-	-
1014	Overtime	3,084	-	-	-	-
1021	F.I.C.A. Taxes	8,586	-	-	-	-
1023	Life & Health Insurance	37,052	-	-	-	-
1024	ICMA Retirement	7,281	-	-	-	-
	subtotal	169,749	-	-	-	-
<b><u>OPERATING EXPENSES</u></b>						
3041	Communication Services	1,858	-	-	-	-
3046	Repair & Maintenance	2,391	-	-	-	-
3052	Operating Supplies	13,409	-	-	-	-
3055	Employee Study Expense	9	-	-	-	-
	subtotal	17,667	-	-	-	-
<b><u>CAPITAL OUTLAY</u></b>						
6064	Machinery & Equipment	16,167	-	-	-	-
	subtotal	16,167	-	-	-	-
	<b>TOTAL</b>	<b>203,583</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Note: Meter Reading Program 1330 was transferred to the Water and Sewer Revenue fund and re-established as program 3130 in FY14-15.

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
General Government		Finance	513	Information Technology		1350
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
<b>PERSONAL SERVICES</b>						
1012	Regular Salaries & Wages	42,828	95,130	96,919	100,796	102,811
1014	Overtime	1,702	1,930	1,800	-	1,000
1016	Bonus	-	-	-	200	200
1021	F.I.C.A. Taxes	2,676	6,708	7,552	7,711	7,956
1023	Life & Health Insurance	9,460	18,185	18,960	18,960	19,908
1024	ICMA Retirement	2,856	5,795	5,924	6,048	6,228
	subtotal	59,522	127,748	131,155	133,715	138,103
<b>OPERATING EXPENSES</b>						
3034	Other Contractual Services	49,932	32,300	45,600	45,600	45,600
3040	Travel & Per Diem	360	216	480	150	480
3041	Communication Services	750	745	1,164	1,564	1,164
3046	Repair & Maintenance	50,838	56,338	62,727	54,000	65,695
3051	Office Supplies	472	861	504	100	300
3054	Books, Publ.,Subscr.	175	657	175	200	175
3055	Employee Study Expense	6,505	-	-	-	-
	subtotal	109,032	91,117	110,650	101,614	113,414
	TOTAL	<u>168,554</u>	<u>218,865</u>	<u>241,805</u>	<u>235,329</u>	<u>251,517</u>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>	
General Government		Finance 513		Purchasing 1360	
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>
<b><u>PERSONAL SERVICES</u></b>					
1012	Regular Salaries & Wages	133,999	110,777	108,173	111,798
1014	Overtime	1,500	-	-	-
1016	Bonus	-	-	-	200
1021	F.I.C.A. Taxes	9,794	8,278	8,275	8,568
1022	Florida Retirement	5,036	5,174	5,176	5,176
1023	Life & Health Insurance	28,380	18,974	18,960	18,960
1024	ICMA Retirement	4,155	2,405	2,277	2,277
	subtotal	182,864	145,608	142,861	146,979
					150,842
<b><u>OPERATING EXPENSES</u></b>					
3034	Other Contractual Services	-	669	-	-
3040	Travel & Per Diem	135	583	2,000	1,000
3041	Communication Services	978	993	1,000	500
3042	Transportation	(892)	46	1,000	100
3046	Repair & Maintenance	1,998	156	2,500	200
3047	Printing & Binding	999	164	1,000	500
3049	Other Current Charges	1,422	87	2,000	750
3051	Office Supplies	1,331	723	1,500	850
3052	Operating Supplies	217	(304)	1,000	500
3054	Books, Publ., Subscr.	400	450	1,500	500
3055	Employee Study Expense	1,158	292	4,880	1,000
	subtotal	7,746	3,859	18,380	5,900
					19,380
<b><u>CAPITAL OUTLAY</u></b>					
6064	Machinery & Equipment	1,560	-	6,500	6,500
	subtotal	1,560	-	6,500	6,500
					-
	TOTAL	192,170	149,467	167,741	159,379
					170,222



**CITY OF EUSTIS, FLORIDA  
ANNUAL BUDGET  
DEPARTMENT OVERVIEW**

**FUND: GENERAL  
DEPARTMENT: ATTORNEY  
OVERVIEW**

**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.



**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**DEPARTMENT SUMMARY**

**FUND: GENERAL**  
**DEPARTMENT: CITY ATTORNEY**  
**PROGRAM: SUMMARY**

<b>Activities Included:</b>	<b>Amount</b>	<b>Employee FTE</b>
Legal	130,000	-
Subtotal	130,000	
One Time Costs	(30,000)	
Increase In Recurring Revenues	-	
Net Recurring Budget Request	100,000	

<b>Budget Summary</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
<b>Description:</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
<b>Operating Expenses</b>	103,364	91,015	125,000	110,000	100,000
<b>Subtotal</b>	103,364	91,015	125,000	110,000	100,000
<b>Other</b>	59,671	104,990	75,000	20,000	30,000
<b>Total</b>	163,035	196,005	200,000	130,000	130,000

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>	<u>Department</u>	<u>Program</u>				
General Government	City Attorney	Legal Services				
	514	1400				
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
	<b><u>OPERATING EXPENSES</u></b>					
3031	Professional Services	25,000	25,000	25,000	25,000	25,000
3034	Other Contractual Services	78,364	66,749	100,000	85,000	75,000
3049	Other Current Charges	-	(734)	-	-	-
	subtotal	103,364	91,015	125,000	110,000	100,000
	<b><u>NON-OPERATING</u></b>					
9201	Contingency	59,671	56,022	25,000	-	10,000
9222	Land Use Counsel	-	48,968	50,000	20,000	20,000
	subtotal	59,671	104,990	75,000	20,000	30,000
	TOTAL	163,035	196,005	200,000	130,000	130,000



**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**DEPARTMENT OVERVIEW**

**FUND: GENERAL**

**DEPARTMENT: DEVELOPMENT SERVICES**

**DESCRIPTION & GOALS/OBJECTIVES**

**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 program provides education and prevention of code violations, responses to violations, and administers the hearing process and the Code Enforcement Board. The Department's Planning program plans and regulates future growth and development by ensuring conformity of site plans, subdivision plans, 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.

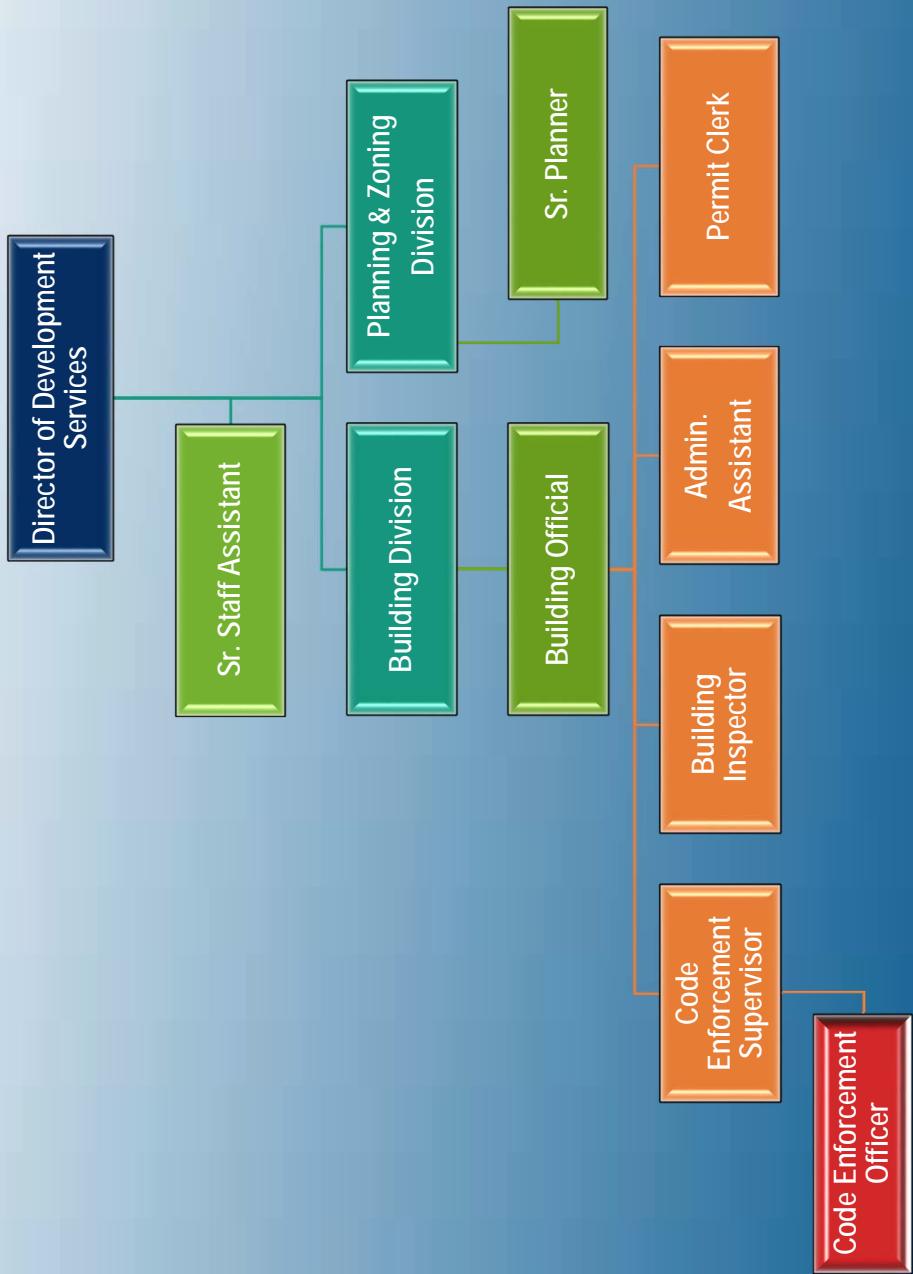
**Development Services Department Goals & Objectives**

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



# Development Services

(9 FTE)



**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**DEPARTMENT SUMMARY**

**FUND: GENERAL**  
**DEPARTMENT: DEVELOPMENT SERVICES**  
**PROGRAM: SUMMARY**

<b>Employee</b>		
<b>Activities Included:</b>	<b>Amount</b>	<b>FTE</b>
Planning & Administration	247,563	3
Code Enforcement	125,931	2
Building Inspection	371,364	5
Subtotal	744,858	10
One Time Costs		
Increase In Recurring Revenue	-	
Net Recurring Budget Request	744,858	

<b>Budget Summary</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
<b>Description:</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
Personal Services	397,442	423,963	499,833	599,782	668,147
Operating Expenses	58,505	41,938	75,001	56,146	76,711
Subtotal	455,947	465,901	574,834	655,928	744,858
Capital	-	-	10,550	10,062	-
Total	455,947	465,901	585,384	665,990	744,858
Employees:	8	8	7	9	10

**Authorized Personnel**

<b>Position Title</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
Director of Development Services	1	1	1	1	1
Sr. Planner	1	1	1	1	1
Administration Supervisor	1	1	-	-	-
Administrative Asst.	1	1	1	1	1
Senior Staff Assistant	-	-	1	1	1
Code Enforcement Supervisor	1	1	1	1	1
Code Enforcement Officer I	1	1	-	-	1
Senior Permit Clerk	-	-	-	1	1
One & Two Family Dwelling/ Energy Insp.	1	1	1	2	2
Building Official	1	1	1	1	1
<b>Total</b>	<b>8</b>	<b>8</b>	<b>7</b>	<b>9</b>	<b>10</b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
General Government		Development Services	515	Planning & Administration	1500	
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	89,431	136,921	181,576	160,284	163,490
1013	Other Salaries & Wages	-	-	10,000	-	-
1014	Overtime	-	42	-	-	-
1016	Bonus	-	-	-	200	300
1021	F.I.C.A. Taxes	5,441	10,128	13,891	12,277	12,530
1023	Life & Health Insurance	18,132	17,397	28,440	28,440	29,862
1024	ICMA Retirement	5,850	7,835	10,895	9,630	9,810
	subtotal	118,854	172,323	244,802	210,831	215,992
<b><u>OPERATING EXPENSES</u></b>						
3031	Professional Services	19,707	7,290	22,211	12,000	12,211
3034	Other Contractural Services	-	7,313	-	-	-
3040	Travel & Per Diem	4,337	171	3,300	1,500	3,300
3041	Communication Services	107	112	300	300	1,560
3042	Transportation	1,426	1,068	1,000	866	1,000
3046	Repair & Maintenance	331	394	750	800	2,000
3047	Printing & Binding	207	47	250	250	300
3051	Office Supplies	623	1,032	1,000	1,350	2,500
3052	Operating Supplies	235	-	-	-	6,000
3054	Books, Publ., Subscr.	1,465	1,252	1,500	1,150	1,500
3055	Employee Study Expense	-	-	1,500	500	1,200
	subtotal	28,438	18,679	31,811	18,716	31,571
<b><u>CAPITAL OUTLAY</u></b>						
6064	Machinery & Equipment	-	-	8,050	7,663	-
	subtotal	-	-	8,050	7,663	-
	<b>TOTAL</b>	<b>147,292</b>	<b>191,002</b>	<b>284,663</b>	<b>237,210</b>	<b>247,563</b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
General Government		Development Services		Code Enforcement		1510
Account	<u>DESCRIPTION</u>	Actual Expenditures FY 13-14	Actual Expenditures FY 14-15	Adopted Budget FY 15-16	Projected Expenditures FY 15-16	Adopted Budget FY 16-17
<b>PERSONAL SERVICES</b>						
1012	Regular Salaries & Wages	59,368	40,135	39,998	41,598	80,685
1016	Bonus	31	-	-	100	200
1021	F.I.C.A. Taxes	3,923	2,652	3,060	3,190	6,188
1023	Life & Health Insurance	16,555	9,092	9,480	9,480	19,908
1024	ICMA Retirement	3,735	2,409	2,400	2,502	4,840
	subtot	83,612	54,288	54,938	56,870	111,821
<b>OPERATING EXPENSES</b>						
3031	Professional Services	2,805	2,550	5,000	3,000	3,500
3040	Travel & Per Diem	-	768	300	300	700
3041	Communication Services	1,091	1,252	1,460	950	1,990
3042	Transportation	1,502	1,324	1,500	1,500	1,500
3046	Repair & Maintenance	2,900	2,184	1,650	1,650	2,330
3047	Printing & Binding	(150)	-	250	100	150
3051	Office Supplies	870	499	500	-	-
3052	Operating Supplies	1,005	752	1,500	750	2,900
3054	Books, Publ., Subscr.	35	48	70	70	70
3055	Employee Study Expense	90	-	250	250	970
	subtot	10,148	9,377	12,480	8,570	14,110
	TOTAL	93,760	63,665	67,418	65,440	125,931

Note: New Code Enforcement Position included in Adopted FY 16-17

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Safety	Development Services 524	Building Inspection 1520

<u>Account</u>	<u>DESCRIPTION</u>	Actual	Actual	Adopted	Projected	Adopted
		Expenditures FY 13-14	Expenditures FY 14-15	Budget FY 15-16	Expenditures FY 15-16	Budget FY 16-17
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	147,472	155,915	151,037	250,188	255,192
1013	Other Salaries & Wages	68	-	-	-	-
1016	Bonus	-	-	-	300	500
1021	F.I.C.A. Taxes	9,898	10,837	11,554	19,163	19,560
1023	Life & Health Insurance	28,380	21,339	28,440	47,400	49,770
1024	ICMA Retirement	9,158	9,261	9,062	15,030	15,312
	subtotal	194,976	197,352	200,093	332,081	340,334
<b><u>OPERATING EXPENSES</u></b>						
3034	Other Contractual Services	8,805	2,827	14,600	17,000	10,000
3040	Travel & Per Diem	1,750	2,696	5,500	2,500	5,500
3041	Communication Services	1,049	1,368	1,620	1,350	3,160
3042	Transportation	70	103	100	100	250
3046	Repair & Maintenance	1,553	1,046	1,500	1,500	2,820
3047	Printing & Binding	270	252	250	250	400
3051	Office Supplies	2,120	1,236	2,000	1,685	2,500
3052	Operating Supplies	2,992	1,620	2,890	2,450	3,400
3054	Books, Publ., Subscr.	643	2,065	1,500	1,300	1,500
3055	Employee Study Expense	667	669	750	725	1,500
	subtotal	19,919	13,882	30,710	28,860	31,030
<b><u>CAPITAL OUTLAY</u></b>						
6064	Machinery & Equipment	-	-	2,500	2,399	-
	subtotal	-	-	2,500	2,399	-
	<b>TOTAL</b>	<b>214,895</b>	<b>211,234</b>	<b>233,303</b>	<b>363,340</b>	<b>371,364</b>

Note: New Permit Clerk and Building Inspector Positions added in FY 15-16

**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**DEPARTMENT OVERVIEW**

**FUND: GENERAL**

**DEPARTMENT: HUMAN RESOURCES**

**DESCRIPTION & GOALS/OBJECTIVES**

**Human Resources Department Description**

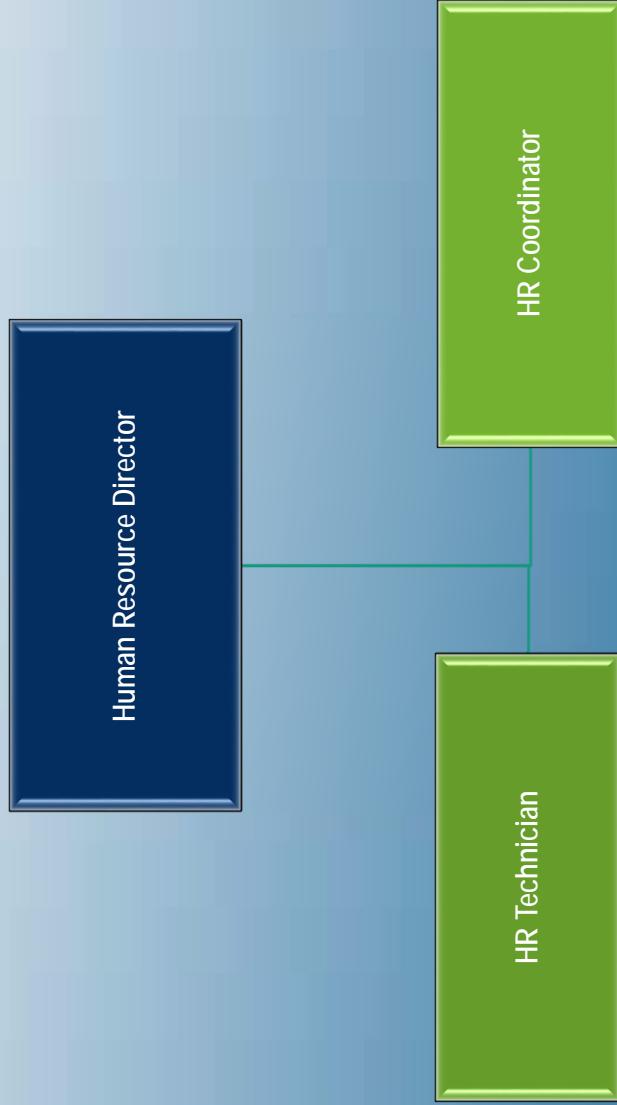
The City's Human Resources Department provides recruitment, interviewing, testing, background checks, and hiring of all City employees. The Department also ensures compliance with all Federal and State laws and administration of the City's personnel rules and regulations. Human Resources also handles 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 equity. As well, the Department manages the City's orientation and employee recognition programs and develops and implements employee training programs relating to customer service, supervisor training, and safety.

**Human Resources Department Goals & Objectives**

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



# Human Resources (3 FTE)



**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**DEPARTMENT SUMMARY**

**FUND: GENERAL**  
**DEPARTMENT: HUMAN RESOURCES**  
**PROGRAM: SUMMARY**

<u>Activities Included:</u>	<u>Amount</u>	<u>Employee FTE</u>
Administration	270,512	3
Subtotal	270,512	3
One Time Costs	-	
Increase In Recurring Revenues	-	
Net Recurring Budget Request	270,512	

<u>Budget Summary</u>	<u>Actual FY 13-14</u>	<u>Actual FY 14-15</u>	<u>Adopted FY 15-16</u>	<u>Projected FY 15-16</u>	<u>Adopted FY 16-17</u>
<u>Description:</u>					
Personal Services	215,161	228,871	210,502	216,592	221,752
Operating Expenses	35,281	39,017	49,141	34,150	48,760
Subtotal	250,442	267,888	259,643	250,742	270,512
Capital	832	571	-	10,460	-
Total	251,274	268,459	259,643	261,202	270,512
Employees:	3	3	3	3	3

<u>Authorized Personnel</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
<u>Position Title:</u>					
Director, Human Resources	1	1	1	1	1
Human Resource Coordinator	1	1	1	1	1
Human Resources Technician	1	1	1	1	1
Total	3	3	3	3	3

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
General Government		Human Resources		Administration		
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	159,960	173,165	160,195	165,253	168,559
1016	Bonus	-	-	-	300	300
1021	F.I.C.A. Taxes	10,322	12,317	12,255	12,665	12,917
1022	Florida Retirement	12,374	11,081	-	-	-
1023	Life & Health Insurance	28,380	27,278	28,440	28,440	29,862
1024	ICMA Retirement	4,125	5,030	9,612	9,934	10,114
	subtotal	215,161	228,871	210,502	216,592	221,752
<b><u>OPERATING EXPENSES</u></b>						
3031	Professional Services	12,236	11,880	18,775	12,000	18,671
3034	Other Contractual Services	1,520	621	2,500	700	2,200
3040	Travel & Per Diem	1,069	845	1,600	1,300	5,011
3041	Communication Services	699	718	1,896	750	1,905
3042	Transportation	937	974	1,000	750	750
3043	Utility Services	2,224	2,397	2,400	1,800	2,000
3046	Repair & Maintenance	692	115	-	400	2,000
3047	Printing & Binding	1,867	2,400	2,200	700	1,500
3048	Promotional Activities	7,486	9,004	8,125	7,000	8,275
3049	Other Current Charges	1,988	1,618	3,000	1,650	2,000
3051	Office Supplies	2,000	2,600	1,800	1,800	1,800
3054	Books, Publ., Subscr.	350	300	300	300	430
3055	Employee Study Expense	2,213	5,545	5,545	5,000	2,218
	subtotal	35,281	39,017	49,141	34,150	48,760
<b><u>CAPITAL OUTLAY</u></b>						
6064	Machinery & Equipment	832	571	-	10,460	-
	subtotal	832	571	-	10,460	-
	<b>TOTAL</b>	<b>251,274</b>	<b>268,459</b>	<b>259,643</b>	<b>261,202</b>	<b>270,512</b>

**CITY OF EUSTIS, FLORIDA  
ANNUAL BUDGET  
DEPARTMENT OVERVIEW**

**FUND: GENERAL**  
**DEPARTMENT: POLICE**  
**DESCRIPTION & GOALS/OBJECTIVES**

**Police Department Description**

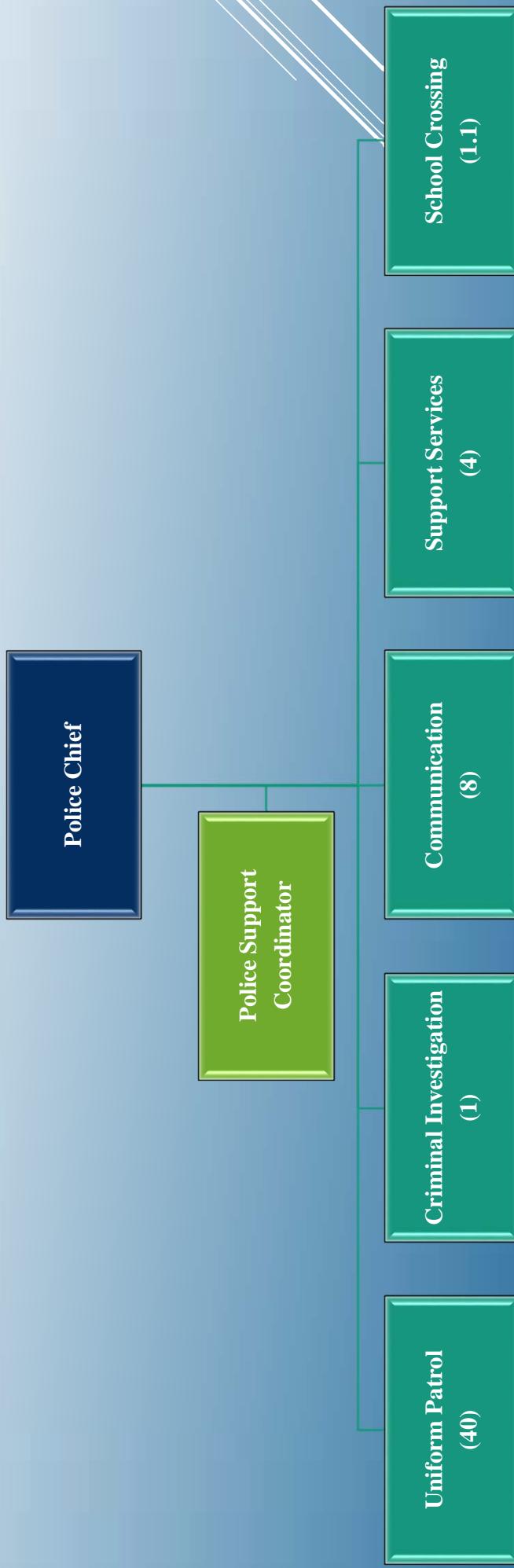
The Police Department is responsible for the enforcement of State criminal and traffic laws and City ordinances. The Department also carries out all criminal, fraud, narcotics, and crime scene investigations and addresses areas of community concern. In addition, the Department provides 24-hour information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

**Police Department Goals & Objectives**

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



# Police Department (56.1 FTE)



**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**DEPARTMENT SUMMARY**

**FUND: GENERAL**  
**DEPARTMENT: POLICE**  
**PROGRAM: SUMMARY**

<b>Employee</b>		
<b>Activities Included:</b>	<b>Amount</b>	<b>FTE</b>
Administration	196,382	1
Uniform Patrol	4,024,444	40
Criminal Investigation	98,597	1
Communications	569,156	8
Support Services	310,747	4
School Crossing	13,499	1.1
Grants	11,000	-
Subtotal	5,223,825	55.1
One Time Costs	(30,188)	
Increase In Recurring Revenue	-	
Net Recurring Budget Request	5,193,637	

<b>Budget Summary</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
<b>Description:</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
<b>Personal Services</b>	4,060,658	4,189,818	4,402,654	4,353,570	4,694,349
<b>Operating Expenses</b>	495,173	441,706	502,198	475,987	488,288
<b>Subtotal</b>	4,555,831	4,631,524	4,904,852	4,829,557	5,182,637
<b>Capital</b>	-	18,920	-	-	41,188
<b>Total</b>	4,555,831	4,650,444	4,904,852	4,829,557	5,223,825
<b>Employees: Full-Time</b>	58	58	54	54	54
<b>Part-Time (FTE)</b>	1.1	1.1	1.1	1.1	1.1

<b>Authorized Personnel</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
Police Chief	1	1	1	1	1
Deputy Chief of Police	1	1	-	-	-
Police Lieutenant	3	3	3	3	3
Police Sergeant	7	7	7	7	7
Police Corporal	5	5	5	5	5
Senior Police Officer	12	12	6	6	6
Police Officer	14	14	14	14	14
Police Officer II	2	2	5	5	5
Crime Scent Analyst	1	1	1	1	1
Communication Officer	8	8	8	8	8
Senior Staff Assistant	3	3	3	3	3
Police Support Coordinator	1	1	1	1	1
Crossing Guard	1.1	1.1	1.1	1.1	1.1
<b>Total</b>	59.1	59.1	55.1	55.1	55.1

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Safety		Police 521		Administration 2100		
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	107,233	117,832	95,000	97,850	99,807
1015	Special Pay	-	-	1,560	-	-
1016	Bonus	-	-	-	100	100
1021	F.I.C.A. Taxes	7,592	8,594	7,387	7,494	7,642
1023	Life & Health Insurance	9,460	10,669	9,480	9,480	9,954
1024	ICMA Retirement	6,539	4,924	-	-	-
1026	Other Retirement	-	13,493	43,092	44,385	46,379
	subtotal	130,824	155,512	156,519	159,309	163,882
<b><u>OPERATING EXPENSES</u></b>						
3031	Professional Services	2,188	2,538	3,000	2,250	3,000
3040	Travel & Per Diem	2,988	2,775	3,500	2,200	3,500
3046	Repair & Maintenance	512	391	600	600	-
3048	Promotional Activities	1,841	1,984	2,000	2,000	2,000
3052	Operating Supplies	2,995	2,977	3,000	2,300	3,000
3054	Books, Publ., Subscr.	2,722	2,912	3,200	3,145	3,000
3055	Employee Study Expense	14,645	15,000	20,760	15,000	18,000
	subtotal	27,891	28,577	36,060	27,495	32,500
	TOTAL	158,715	184,089	192,579	186,804	196,382

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Safety		Police		Uniform Patrol		
		521		2110		
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
	<u>PERSONAL SERVICES</u>					
1012	Regular Salaries & Wages	1,946,913	1,829,326	1,815,039	1,755,821	1,925,553
1014	Overtime	168,937	185,218	170,000	162,613	170,000
1015	Special Pay	37,215	56,341	50,000	45,276	50,000
1016	Bonus	-	-	-	3,700	4,000
1017	In-Service Training	334	197	20,720	13,000	20,720
1021	F.I.C.A. Taxes	126,539	126,039	157,266	151,501	166,026
1023	Life & Health Insurance	387,070	362,982	379,200	388,680	398,160
1026	Other Retirement	600,250	799,702	900,414	901,563	1,006,667
1029	Event Reimbursements	(19,150)	(19,235)	-	-	-
	subtotal	3,248,108	3,340,570	3,492,639	3,422,154	3,741,126
	<u>OPERATING EXPENSES</u>					
3031	Professional Services	-	-	1,030	1,000	1,030
3034	Other Contractual Services	-	-	-	40,000	-
3046	Repair & Maintenance	50,444	45,637	50,000	40,204	52,100
3052	Operating Supplies	213,423	191,278	200,000	178,000	200,000
	subtotal	263,867	236,915	251,030	259,204	253,130
	<u>CAPITAL OUTLAY</u>					
6064	Machinery & Equipment	-	-	-	-	30,188
	subtotal	-	-	-	-	30,188
	TOTAL	<u>3,511,975</u>	<u>3,577,485</u>	<u>3,743,669</u>	<u>3,681,358</u>	<u>4,024,444</u>

***Capital Detail FY 16-17***

Purchase of 41 Body Cameras 30,188

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>	<u>Program</u>			
			Police	521	Criminal Investigation	2120
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
<b>OPERATING EXPENSES</b>						
<b>PERSONAL SERVICES</b>						
1012	Regular Salaries & Wages	-	25,133	49,133	51,098	52,120
1014	Overtime	-	1,169	5,200	5,200	5,200
1015	Special Pay	-	-	2,457	-	2,456
1016	Bonus	-	-	-	-	100
1021	F.I.C.A. Taxes	-	1,798	4,344	4,307	4,580
1023	Life & Health Insurance	-	-	9,480	9,480	9,954
1024	ICMA Retirement	-	1,578	3,407	3,378	3,587
	subtotal	-	29,678	74,021	73,463	77,997
<b>OPERATING EXPENSES</b>						
3031	Professional Services	1,090	1,832	2,000	750	2,500
3046	Repair & Maintenance	825	316	1,000	350	-
3049	Other Current Charges	-	2,800	3,000	-	3,100
3052	Operating Supplies	14,906	14,931	15,000	11,500	15,000
	subtotal	16,821	19,879	21,000	12,600	20,600
	<b>TOTAL</b>	<b>16,821</b>	<b>49,557</b>	<b>95,021</b>	<b>86,063</b>	<b>98,597</b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>	<u>Department</u>	<u>Program</u>			
Public Safety	Police	Communications			
	521	2130			
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>
	<b>PERSONAL SERVICES</b>				
1012	Regular Salaries & Wages	295,969	255,696	267,263	277,953
1013	Other Salaries & Wages	-	-	-	45,258
1014	Overtime	71,052	89,210	85,000	85,000
1016	Bonus	-	-	-	800
1021	F.I.C.A. Taxes	25,859	25,309	26,948	27,843
1022	Florida Retirement	3,562	3,636	3,477	3,477
1023	Life & Health Insurance	83,563	72,743	75,840	75,840
1024	ICMA Retirement	18,460	16,155	18,305	19,267
	subtotal	498,465	462,749	476,833	490,180
					497,356
	<b>OPERATING EXPENSES</b>				
3040	Travel & Per Diem	-	(1,496)	5,750	1,000
3046	Repair & Maintenance	44,868	47,982	60,000	60,000
3052	Operating Supplies	8,082	1,665	1,800	1,300
	subtotal	52,950	48,151	67,550	62,300
					71,800
	TOTAL	551,415	510,900	544,383	552,480
					569,156

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Safety		Police 521		Support Services 2150		
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
<b>PERSONAL SERVICES</b>						
1012	Regular Salaries & Wages	113,040	130,753	130,560	135,783	138,498
1014	Overtime	7,279	2,134	2,500	2,000	2,500
1016	Bonus	-	-	-	400	400
1021	F.I.C.A. Taxes	8,025	9,397	10,179	10,571	10,816
1023	Life & Health Insurance	34,687	36,371	37,920	37,920	39,816
1024	ICMA Retirement	7,875	9,587	7,984	8,291	8,459
	subtotal	170,906	188,242	189,143	194,965	200,489
<b>OPERATING EXPENSES</b>						
3041	Communication Services	68,461	52,029	53,000	50,000	51,000
3042	Transportation	1,095	657	1,000	700	1,000
3043	Utility Services	29,329	30,126	28,400	25,000	28,400
3044	Rental & Leases	8,676	8,713	10,858	9,588	10,858
3046	Repair & Maintenance	17,936	11,442	24,000	12,000	10,000
3047	Printing & Binding	470	783	1,500	750	1,500
3051	Office Supplies	3,409	2,778	3,500	2,500	3,500
3052	Operating Supplies	4,268	1,656	4,300	1,700	4,000
	subtotal	133,644	108,184	126,558	102,238	110,258
<b>CAPITAL OUTLAY</b>						
6064	Machinery & Equipment	-	2,760	-	-	-
	subtotal	-	2,760	-	-	-
	<b>TOTAL</b>	<b>304,550</b>	<b>299,186</b>	<b>315,701</b>	<b>297,203</b>	<b>310,747</b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>	<u>Department</u>	<u>Program</u>				
Public Safety	Police	School Crossing				
	521	2160				
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
	<b>PERSONAL SERVICES</b>					
1013	Other Salaries and Wages	11,477	12,138	12,540	12,540	12,540
1021	F.I.C.A. Taxes	878	929	959	959	959
1024	ICMA Retirement	—	—	—	—	—
	subtotal	12,355	13,067	13,499	13,499	13,499
	TOTAL	12,355	13,067	13,499	13,499	13,499

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

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

<u>Account</u>	<u>DESCRIPTION</u>	Actual	Actual	Adopted	Projected	Adopted
		Expenditures <u>FY 13-14</u>	Expenditures <u>FY 14-15</u>	Budget <u>FY 15-16</u>	Expenditures <u>FY 15-16</u>	Budget <u>FY 16-17</u>
<u>OPERATING EXPENSES</u>						
3034	2016 JAGC LAKE	-	-	-	7,384	-
3052	2016 JAGD LAKE	-	-	-	4,766	-
		-	-	-	12,150	-
<u>CAPITAL OUTLAY</u>						
6002	Bulletproof Vest Grant	-	2,986	-	-	4,000
6060	FDLE Byrne Grant	-	8,601	-	-	7,000
6061	FDLE 2015 Byrne Grant	-	4,573	-	-	-
	subtotal	-	16,160	-	-	11,000
	TOTAL	-	16,160	-	12,150	11,000

**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**DEPARTMENT OVERVIEW**

**FUND: GENERAL**  
**DEPARTMENT: FIRE**  
**DESCRIPTION & GOALS/OBJECTIVES**

**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 wild land (brush) fires. In addition, the Department provides 24-hour response to all emergency and non-emergency medical calls for service within the City, including all traffic crashes with injury. The Fire Department is also responsible for reviewing building site and fire suppression plans in accordance with State Law and City ordinances and conducting annual fire inspections of businesses within the City. Typically, the Department responds to approximately 4,000 calls for service per year and maintains an ISO rating of 2.

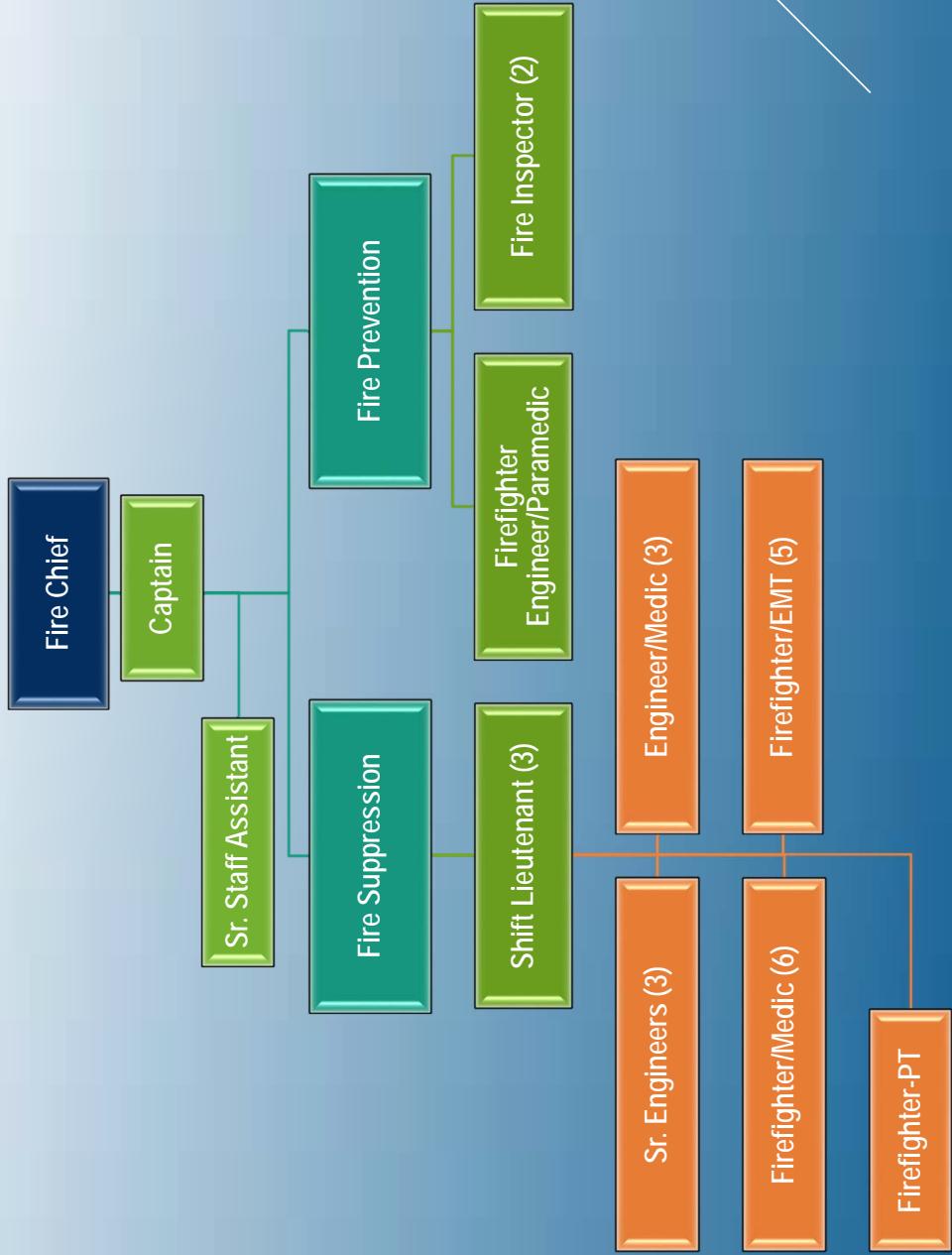
**Fire Department Goals & Objectives**

In support of the City's Strategic Plan Goal #1 to be a beautiful, livable City, and in support of Goal #3, to provide quality, cost-effective public services, the Fire Department will continue to maintain the Insurance Service Office (ISO) rating of 2. This will continue to benefit the residents of Eustis by providing quality service for personal safety and property protection while at the same time saving money on property insurance costs.



# Fire Rescue Department

(26 FTE)



**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**DEPARTMENT SUMMARY**

**FUND: GENERAL**  
**DEPARTMENT: FIRE**  
**PROGRAM: SUMMARY**

<b>Activities Included:</b>	<b>Employee</b>	
	<b>Amount</b>	<b>FTE</b>
Administration	453,375	3
Fire Prevention	137,253	2
Fire Suppression	2,298,184	21
Subtotal	2,888,812	26
One Time Costs	-	
Increase In Recurring Revenue	-	
Net Recurring Budget Request	2,888,812	

<b>Budget Summary</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
<b>Description:</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
Personal Services	1,906,390	2,198,489	2,376,674	2,403,487	2,650,762
Operating Expenses	201,211	206,741	241,550	191,683	238,050
Subtotal	2,107,601	2,405,230	2,618,224	2,595,170	2,888,812
Capital	2,997	27,628	-	7,215	-
<b>Total</b>	<b>2,110,598</b>	<b>2,432,858</b>	<b>2,618,224</b>	<b>2,602,385</b>	<b>2,888,812</b>
<b>Employees:</b>	<b>23</b>	<b>23</b>	<b>25</b>	<b>26</b>	<b>26</b>

<b>Authorized Personnel</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
Fire Chief	1	1	1	1	1
Deputy Fire Chief	-	-	1	1	1
Senior Staff Assistant	-	-	1	1	1
Staff Assistant III	1	1	-	-	-
Fire Inspector	1	1	1	2	2
Fire Lieutenant	3	3	6	6	6
Firefighter I	4	4	-	-	-
Firefighter I (Medic)	2	2	-	-	-
Firefighter II	3	3	-	-	-
Firefighter	3	3	5	3	3
Firefighter/Engineer	1	1	3	5	5
Firefighter/Engineer Paramedic	2	2	6	7	7
Firefighter/Paramedic	-	-	1	-	-
Senior Engineer	2	2	-	-	-
<b>Total</b>	<b>23</b>	<b>23</b>	<b>25</b>	<b>26</b>	<b>26</b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
		Fire	522	Administration	2200	
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
<b>PERSONAL SERVICES</b>						
1012	Regular Salaries & Wages	114,817	137,818	197,852	201,714	205,747
1015	Special Pay	-	-	600	600	600
1016	Bonus	-	-	-	300	300
1021	F.I.C.A. Taxes	6,680	8,433	15,182	15,500	15,808
1023	Life & Health Insurance	18,920	18,974	28,440	28,440	29,862
1024	ICMA Retirement	1,867	1,842	1,832	1,906	1,944
1026	Other Retirement	24,264	34,746	68,599	69,682	81,064
	subtotal	166,548	201,813	312,505	318,142	335,325
<b>OPERATING EXPENSES</b>						
3031	Professional Services	5,497	1,143	13,050	2,000	13,050
3034	Other Contractual Services	16,000	11,560	18,000	18,000	12,000
3040	Travel & Per Diem	8,120	9,554	7,000	4,000	5,000
3041	Communication Services	14,895	18,915	19,000	19,000	19,000
3042	Transportation	110	312	500	400	500
3043	Utility Services	10,982	12,071	18,500	12,100	18,500
3046	Repair & Maintenance	8,739	6,777	9,000	6,800	7,500
3051	Office Supplies	737	776	2,000	700	1,000
3052	Operating Supplies	10,991	12,980	13,000	12,400	13,000
3054	Books, Publ., Subscr.	1,170	1,364	2,000	800	1,500
3055	Employee Study Expense	15,924	14,297	17,000	12,500	27,000
	subtotal	93,165	89,749	119,050	88,700	118,050
	TOTAL	259,713	291,562	431,555	406,842	453,375

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>	<u>Department</u>	<u>Program</u>			
Public Safety	Fire	Prevention			
	522	2210			
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>
	<b>PERSONAL SERVICES</b>				
1012	Regular Salaries & Wages	47,772	49,715	49,648	65,193
1014	Overtime	663	401	1,000	500
1016	Bonus	-	-	-	100
1021	F.I.C.A. Taxes	3,151	3,536	3,875	5,034
1023	Life & Health Insurance	9,460	9,092	9,480	13,736
1024	ICMA Retirement	3,018	3,014	3,039	3,948
	subtotal	64,064	65,758	67,042	88,511
					128,253
	<b>OPERATING EXPENSES</b>				
3046	Repair & Maintenance	1,529	545	2,000	300
3047	Printing & Binding	-	-	1,000	-
3052	Operating Supplies	7,268	7,353	7,500	5,500
	subtotal	8,797	7,898	10,500	5,800
					9,000
	<b>TOTAL</b>	<u>72,861</u>	<u>73,656</u>	<u>77,542</u>	<u>94,311</u>
					<u>137,253</u>

Note: New Fire Inspector Position added in FY 15-16

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>	<u>Department</u>	<u>Program</u>				
Public Safety	Fire 522	Suppression 2220				
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	927,372	1,045,443	1,006,134	1,047,286	1,067,966
1013	Other Salaries & Wages	-	-	30,000	-	8,000
1014	Overtime	182,970	166,680	160,000	160,000	175,000
1015	Special Pay	-	-	30,000	-	30,000
1016	Bonus	-	-	-	2,100	2,100
1021	F.I.C.A. Taxes	68,593	88,552	93,799	92,519	98,154
1023	Life & Health Insurance	186,834	189,374	199,080	199,080	209,034
1026	Other Retirement Costs	310,009	440,869	478,115	495,849	596,930
	subtotal	1,675,778	1,930,918	1,997,128	1,996,834	2,187,184
<b><u>OPERATING EXPENSES</u></b>						
3034	Other Contractual Services	-	3,495	7,000	3,500	10,000
3046	Repair & Maintenance	44,481	40,000	44,000	38,000	40,000
3052	Operating Supplies	54,768	48,285	61,000	55,683	61,000
	subtotal	99,249	91,780	112,000	97,183	111,000
<b><u>CAPITAL OUTLAY</u></b>						
6064	Machinery & Equipment	2,997	27,628	-	7,215	-
	subtotal	2,997	27,628	-	7,215	-
	TOTAL	1,778,024	2,050,326	2,109,128	2,101,232	2,298,184

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Safety	Fire 522	Fire SubStation 2240

<u>Account</u>	<u>DESCRIPTION</u>	Actual	Actual	Adopted	Projected	Adopted
		Expenditures	Expenditures	Budget	Expenditures	Budget
		<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 15-16</u>	<u>FY 16-17</u>
<b><u>OPERATING EXPENSES</u></b>						
3041	Communication Services	-	2,983	-	-	-
3043	Utility Services	-	4,115	-	-	-
3046	Repair & Maintenance	-	3,937	-	-	-
3051	Office Supplies	-	303	-	-	-
3052	Operating Supplies	-	5,976	-	-	-
	subtotal	-	17,314	-	-	-
	TOTAL	-	17,314	-	-	-

Note: Program 2240 Fire Substation is now reflected in Program 2220 Suppression.



**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**DEPARTMENT OVERVIEW**

**FUND: GENERAL**

**DEPARTMENT: PUBLIC WORKS**

**DESCRIPTON & GOALS/OBJECTIVES**

**Public Works Department Description**

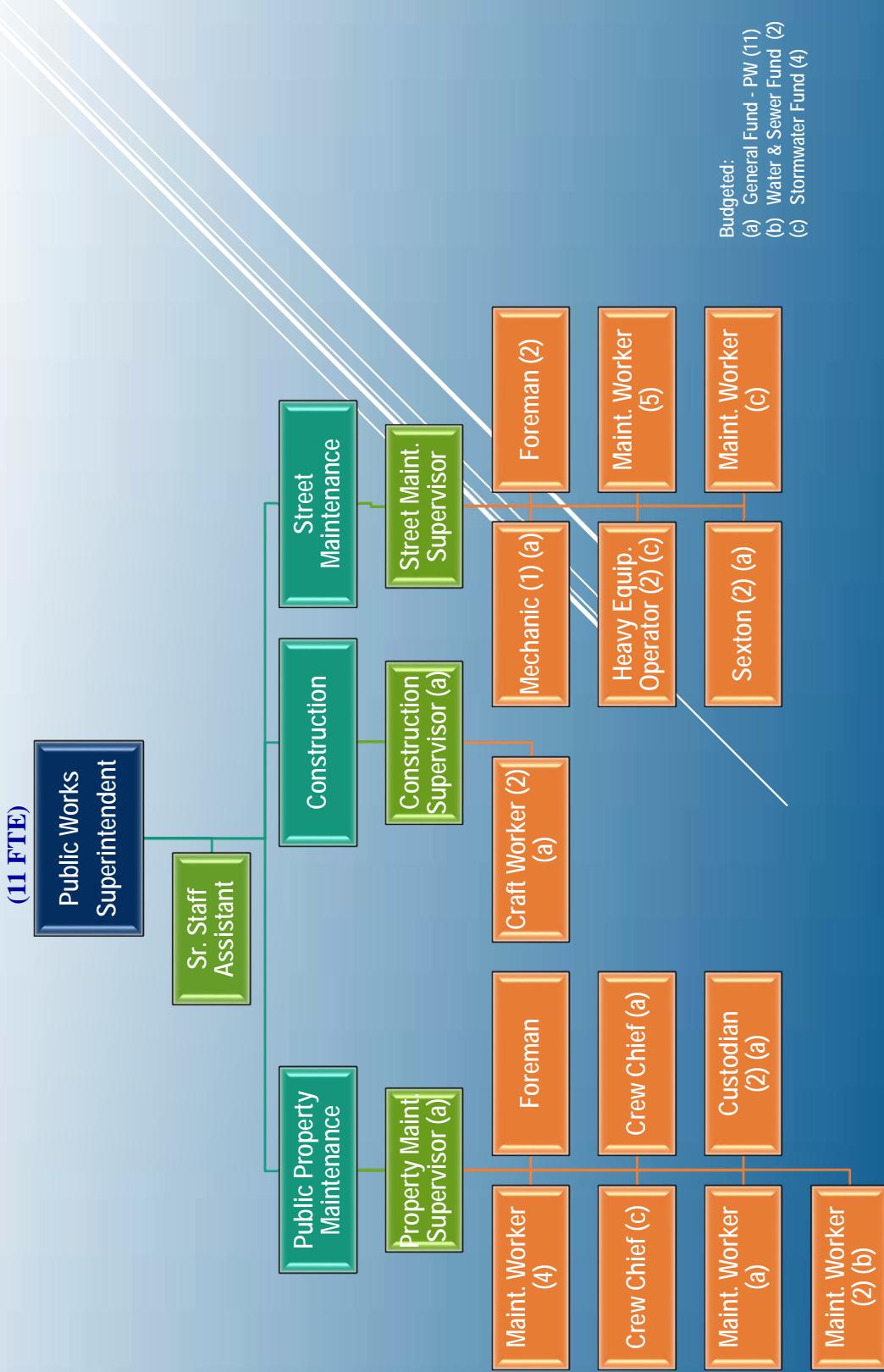
The Public Works Department is responsible for the maintenance and functioning of the City's infrastructure and assets for the safety and quality of life of residents and visitors. On the General Fund side, the Department handles the maintenance of City facilities and custodial, vehicle maintenance, upkeep of parks and open spaces, and administration of the City's cemetery. On the Street Improvement Fund side, the Department manages the maintenances of public land and easements, street lighting and control, street maintenance and construction as well as tree management and landscaping services. On the Stormwater Utility Fund side, the Department handles the maintenance of all City stormwater and drainage infrastructure including inlets, swales, ponds and pipes. And on the Water and Sewer Fund side, the Public Works Department oversees the Utility operations and ensures treatment plant, distribution and collection systems are well-maintained and sufficient for the needs of the public.

**Public Works 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.



# General Fund - Public Works



**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**DEPARTMENT SUMMARY**

**FUND: GENERAL**  
**DEPARTMENT: PUBLIC WORKS**  
**PROGRAM: SUMMARY**

		<b>Employee</b>	
<b>Activities Included:</b>	<b>Amount</b>	<b>FTE</b>	
Maintenance Garage	138,386	2	
Building Maintenance	227,636	3	
Cemetery	155,842	2	
Park Maintenance	325,582	3	
Custodial Services	93,715	2	
Subtotal	941,161	12	
One Time Costs	(6,600)		
Increase In Recurring Revenue	-		
Net Recurring Budget Request	934,561		

<b>Budget Summary</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
<b>Description:</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
Personal Services	580,004	586,213	607,453	613,701	639,790
Operating Expenses	239,392	239,408	333,342	254,456	294,771
Subtotal	819,396	825,621	940,795	868,157	934,561
Capital	34,013	-	-	-	6,600
Total	853,409	825,621	940,795	868,157	941,161

Employees: 12      12      12      12      12      12

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

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>		Department		<u>Program</u>	
Public Works		Public Works		Maintenance Garage	
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures	Actual Expenditures	Adopted Budget	Projected Expenditures
		<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>
	<b><u>PERSONAL SERVICES</u></b>				
1012	Regular Salaries & Wages	66,965	62,818	70,587	67,914
1014	Overtime	1,592	1,181	3,146	2,000
1016	Bonus	-	-	-	200
1021	F.I.C.A. Taxes	4,888	4,841	5,641	5,364
1023	Life & Health Insurance	18,920	17,397	18,960	18,960
1024	ICMA Retirement	4,309	3,826	4,424	4,207
	subtotal	96,674	90,063	102,758	98,645
					106,571
	<b><u>OPERATING EXPENSES</u></b>				
3034	Other Contractual Services	705	1,358	1,350	1,200
3041	Communication Services	1,492	1,305	2,220	700
3043	Utility Services	7,501	6,808	5,890	5,890
3046	Repair & Maintenance	2,635	2,932	3,723	3,700
3051	Office Supplies	49	142	200	100
3052	Operating Supplies	16,181	12,743	18,772	15,500
3054	Books, Publ., Subscription	-	-	150	-
3055	Employee Study Expense	-	-	200	400
	subtotal	28,563	25,288	32,505	27,090
					31,815
	<b>TOTAL</b>	<b>125,237</b>	<b>115,351</b>	<b>135,263</b>	<b>125,735</b>
					<b>138,386</b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>
Public Works		Public Works		Building Maintenance
		517		4910
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>
	<u>PERSONAL SERVICES</u>			
1012	Regular Salaries & Wages	116,492	118,291	117,728
1014	Overtime	5,178	3,952	6,126
1016	Bonus	-	-	-
1021	F.I.C.A. Taxes	8,336	8,574	9,475
1023	Life & Health Insurance	22,073	27,278	28,440
1024	ICMA Retirement	7,464	7,329	7,431
	subtotal	159,543	165,424	169,200
				173,629
				178,873
	<u>OPERATING EXPENSES</u>			
3034	Other Contractual Services	-	22,000	37,256
3041	Communication Services	763	1,428	1,440
3043	Utility Services	3,924	3,616	4,385
3046	Repair & Maintenance	2,488	2,555	2,101
3051	Office Supplies	41	24	75
3052	Operating Supplies	14,833	15,090	18,392
3055	Employee Study Expense	337	-	485
	subtotal	22,386	44,713	64,134
				44,476
				48,763
	TOTAL	181,929	210,137	233,334
				218,105
				227,636

**CITY OF EUSTIS  
ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Works		Public Works		Cemetery		
		517		4920		
<hr/>						
Account	DESCRIPTION	Actual Expenditures FY 13-14	Actual Expenditures FY 14-15	Adopted Budget FY 15-16	Projected Expenditures FY 15-16	Adopted Budget FY 16-17
	<u>PERSONAL SERVICES</u>					
1012	Regular Salaries & Wages	78,604	80,882	80,952	83,530	85,200
1014	Overtime	161	(61)	3,739	1,130	3,739
1016	Bonus	-	-	-	200	200
1021	F.I.C.A. Taxes	5,187	5,575	6,479	6,492	6,819
1022	Florida Retirement	3,556	3,618	3,777	3,777	3,888
1023	Life & Health Insurance	18,920	18,185	18,960	18,960	19,908
1024	ICMA Retirement	1,909	1,918	2,007	2,007	2,047
	subtotal	108,337	110,117	115,914	116,096	121,801
<hr/>						
	<u>OPERATING EXPENSES</u>					
3041	Communication Services	1,671	1,885	1,950	1,729	1,950
3043	Utility Services	5,889	6,098	6,489	5,000	6,489
3046	Repair & Maintenance	1,938	452	8,160	950	8,160
3049	Other Current Charges	446	492	500	700	500
3051	Office Supplies	33	19	50	50	50
3052	Operating Supplies	5,971	6,144	9,592	5,950	9,592
3055	Employee Study Expense	22	-	200	-	400
3058	Niche Engraving	-	150	300	-	300
	subtotal	15,970	15,240	27,241	14,379	27,441
<hr/>						
	<u>CAPITAL OUTLAY</u>					
6064	Machinery & Equipment	1,595	-	-	-	6,600
	subtotal	1,595	-	-	-	6,600
	TOTAL	125,902	125,357	143,155	130,475	155,842

***Capital Detail FY 16-17***

Fastrak Mower 6,600

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Works		Public Works		Park Maintenance		
Account	DESCRIPTION	Actual Expenditures FY 13-14	Actual Expenditures FY 14-15	Adopted Budget FY 15-16	Projected Expenditures FY 15-16	Adopted Budget FY 16-17
	<b>PERSONAL SERVICES</b>					
1012	Regular Salaries & Wages	93,036	94,015	93,675	97,000	98,942
1014	Overtime	388	374	1,300	486	1,300
1016	Bonus	-	-	-	300	500
1021	F.I.C.A. Taxes	6,920	9,058	7,266	7,481	7,706
1023	Life & Health Insurance	28,380	27,278	28,440	28,440	29,862
1024	ICMA Retirement	5,844	7,105	5,699	5,868	6,014
	subtotal	134,568	137,830	136,380	139,575	144,324
	<b>OPERATING EXPENSES</b>					
3034	Other Contractual Services	6,021	3,673	3,840	3,840	5,100
3040	Travel & Per Diem	469	398	437	398	299
3041	Communication Services	2,408	2,187	2,505	2,505	1,100
3043	Utility Services	52,139	49,720	77,877	55,000	55,000
3046	Repair & Maintenance	65,480	52,569	70,319	60,000	70,319
3051	Office Supplies	-	150	150	100	150
3052	Operating Supplies	40,840	43,028	46,420	43,028	46,420
3054	Books, Pub. & Subscr.	319	435	420	420	420
3055	Employee Study Expense	2,379	303	2,400	1,000	2,450
	subtotal	170,055	152,463	204,368	166,291	181,258
	<b>CAPITAL OUTLAY</b>					
6064	Machinery & Equipment	32,418	-	-	-	-
	subtotal	32,418	-	-	-	-
	<b>TOTAL</b>	<b>337,041</b>	<b>290,293</b>	<b>340,748</b>	<b>305,866</b>	<b>325,582</b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Works		Public Works 517		Custodial Services 4940		
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	54,722	56,275	56,126	58,372	59,540
1014	Overtime	71	800	400	400	400
1016	Bonus	-	-	-	-	200
1021	F.I.C.A. Taxes	3,890	4,090	4,324	4,497	4,601
1023	Life & Health Insurance	18,920	18,185	18,960	18,960	19,908
1024	ICMA Retirement	3,279	3,429	3,392	3,527	3,572
	subtotal	80,882	82,779	83,202	85,756	88,221
<b><u>OPERATING EXPENSES</u></b>						
3041	Communication Services	440	141	240	150	240
3046	Repair & Maintenance	145	70	204	70	1,204
3052	Operating Supplies	1,833	1,493	4,650	2,000	3,650
3055	Employee Study Expense	-	-	-	-	400
	subtotal	2,418	1,704	5,094	2,220	5,494
	TOTAL	83,300	84,483	88,296	87,976	93,715

**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**DEPARTMENT OVERVIEW**

**FUND: GENERAL**

**DEPARTMENT: LIBRARY**

**DESCRIPTION & GOALS/OBJECTIVES**

**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 117,000 items, photocopy and printing, onsite databases through the online catalog, current and back issues of over 200 periodicals and newspapers, 5,600 titles of video media and 2,400 titles of audiocassettes, an e-book collection, voter registration, onsite bookstore, 30 internet kiosks, and much more.

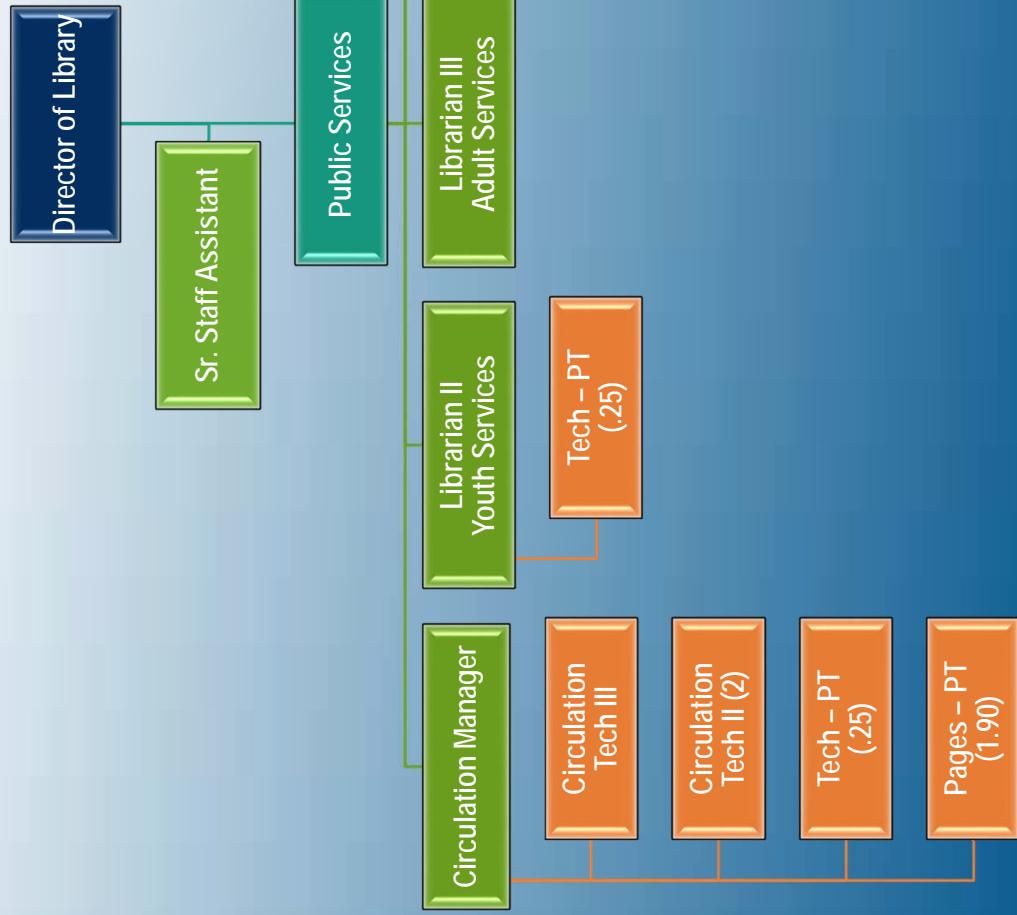
**Library Department Goals & Objectives**

In support of City Strategic Plan goals 1 and 3, the goals and objectives of the Library include: 1) Equipping patron population with tools to support reading interests, learning, and personal growth. This will be accomplished by promoting information resources and ready book availability, focusing on the contribution to the education of the community youth with free quality programs and instruction, and taking offerings to the community by planning for resources needed to mail books and tech equipment rentals. 2) Encouraging and environment of innovation. This will be accomplished by using professional tools to analyze user interest and develop a positive environment for library users to creatively launch ideas; to develop a disposition of adaptability to operational change with staff; and market success of programs using stories of progress with innovation. 3) Improving user access to Library print and computer-based holdings in order to promote greater use of collections. This will be done through timely upgrades and maintenance of needed hardware and software for public and staff use; by providing high speed digital service to library resources; and by increasing staff assistive efficiency with technology improvements. 4) Promotion of community ownership of the Library as a personal resource. This will be done by maintaining staff orientation to represent the Library as a place earmarked by friendliness and helpfulness; by focusing on interior building features and improvements toward enhancing a welcoming environment; and by surveying residents to determine library resources most often needed and used.



# Library

(13.4 FTE)



**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**DEPARTMENT SUMMARY**

**FUND: GENERAL**  
**DEPARTMENT: LIBRARY**  
**PROGRAM: SUMMARY**

		Employee	
<u>Activities Included:</u>	<u>Amount</u>	<u>FTE</u>	
Administration	204,838	2.0	
Public Services	<u>726,748</u>	10.9	
Subtotal	931,586	12.9	
One Time Costs	(29,528)		
Increase In Recurring Revenue	0		
Net Recurring Budget Request	902,058		

<u>Budget Summary</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Adopted</u>
<u>Description:</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 15-16</u>	<u>FY 16-17</u>
Personal Services	567,561	637,200	667,829	683,327	707,081
Operating Expenses	<u>195,965</u>	177,817	184,460	167,952	194,977
Subtotal	763,526	815,017	852,289	851,279	902,058
Capital	256	-	23,500	23,500	29,528
Total	763,782	815,017	875,789	874,779	931,586
<b>Employees: Full-Time</b>	11.0	11.0	11.5	11.0	11.0
Part-Time (FTE)	1.9	1.9	1.9	1.9	1.9

<u>Authorized Personnel</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Library Director	1	1	1	1	1
Sr. Staff Assistant	1	1	1	1	1
Librarian II - Youth Services	1	1	1	1	1
Librarian II - Tech Services	1	1	1	1	1
Librarian III - Adult Services	1	1	1	1	1
Librarian III - Systems	1	1	1	1	1
Supervisor - Circulation	1	1	-	-	-
Circulation Manager	-	-	1	1	1
Library Tech. I - Circulation	1	1	-	-	-
Library Tech. II - Circulation	1	1	2	3	3
Library Tech. II - Tech. Services	1	1	-	-	-
Library Tech. III - Circulation	1	1	2	1	1
Circulation Technician I	-	-	0.5	-	-
Pages	<u>1.9</u>	<u>1.9</u>	<u>1.9</u>	<u>1.9</u>	<u>1.9</u>
<b>Total</b>	<b>12.9</b>	<b>12.9</b>	<b>13.4</b>	<b>12.9</b>	<b>12.9</b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>	<u>Department</u>	<u>Program</u>				
Culture & Recreation	Library	Administration				
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
<b>PERSONAL SERVICES</b>						
1012	Regular Salaries & Wages	104,445	112,808	112,506	116,192	118,517
1016	Bonus	-	-	-	200	200
1021	F.I.C.A. Taxes	6,979	8,263	8,607	8,904	9,081
1022	Florida Retirement	10,790	10,167	9,984	9,984	11,096
1023	Life & Health Insurance	18,920	18,185	18,960	18,960	19,908
1024	ICMA Retirement	1,896	1,880	1,872	1,872	1,986
	subtotal	143,030	151,303	151,929	156,112	160,788
<b>OPERATING EXPENSES</b>						
3034	Other Contractual Services	-	250	250	250	250
3040	Travel & Per Diem	1,197	802	1,500	802	1,500
3043	Utility Services	33,558	38,592	46,620	35,000	40,000
3048	Promotional Activities	-	-	300	300	300
3052	Operating Supplies	2,372	831	1,500	1,500	2,000
	subtotal	37,127	40,475	50,170	37,852	44,050
	<b>TOTAL</b>	<b>180,157</b>	<b>191,778</b>	<b>202,099</b>	<b>193,964</b>	<b>204,838</b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Culture & Recreation		Library		Public Services		
		571		7120		
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
	<b>PERSONAL SERVICES</b>					
1012	Regular Salaries & Wages	291,175	334,203	342,967	352,359	359,409
1013	Other Salaries & Wages	19,954	23,962	35,802	35,800	39,943
1014	Overtime	-	-	-	200	1,500
1016	Bonus	-	-	-	900	900
1021	F.I.C.A. Taxes	22,203	26,485	28,976	29,801	30,728
1022	Florida Retirement	2,448	3,811	4,414	4,414	4,953
1023	Life & Health Insurance	73,315	79,471	85,320	85,320	89,586
1024	ICMA Retirement	15,436	17,965	18,421	18,421	19,274
	subtotal	424,531	485,897	515,900	527,215	546,293
	<b>OPERATING EXPENSES</b>					
3034	Other Contractual Services	1,125	1,162	1,800	1,000	1,800
3041	Communication Services	7,453	8,374	11,080	11,080	20,112
3042	Transportation	984	1,111	2,000	1,200	2,000
3046	Repair & Maintenance	91,859	65,179	52,520	52,520	58,125
3047	Printing & Binding	506	184	300	300	300
3051	Office Supplies	12,029	10,480	10,000	10,000	10,000
3054	Books, Publ., Subscr.	44,882	47,700	56,090	53,000	58,090
3055	Employee Study Expense	-	3,152	500	1,000	500
	subtotal	158,838	137,342	134,290	130,100	150,927
	<b>CAPITAL OUTLAY</b>					
6063	Improv. O/T Buildings	-	-	23,500	23,500	-
6064	Machinery & Equipment	256	-	-	-	29,528
	subtotal	256	-	23,500	23,500	29,528
	<b>TOTAL</b>	<b>583,625</b>	<b>623,239</b>	<b>673,690</b>	<b>680,815</b>	<b>726,748</b>

**Capital Detail FY 16-17**

Replacing 3 - 5 Ton Air Conditioning Units 29,528



**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**DEPARTMENT OVERVIEW**

**FUND: GENERAL**

**DEPARTMENT: PARKS AND RECREATION**

**DESCRIPTON & GOALS/OBJECTIVES**

**Parks and Recreation Department Description**

The Eustis Parks and Recreation Department offers a wide variety of organized recreational programs and activities for adults and youth of all ages. The Department provides several sites and facilities throughout the City for both active and passive recreational activities and conducts programs, team sports leagues, and other classes for health, wellness, and quality of life for City residents. Just a few of the athletic and recreational programs offered are softball, soccer, flag football, basketball, after school fun zone and golden senior activities. The Department also runs an aquatic center which offers swim teams, lessons, fitness programs, and lifeguard lessons. In addition, the Department runs the City's special events and celebrations and administers the rental program of City facilities for private use.

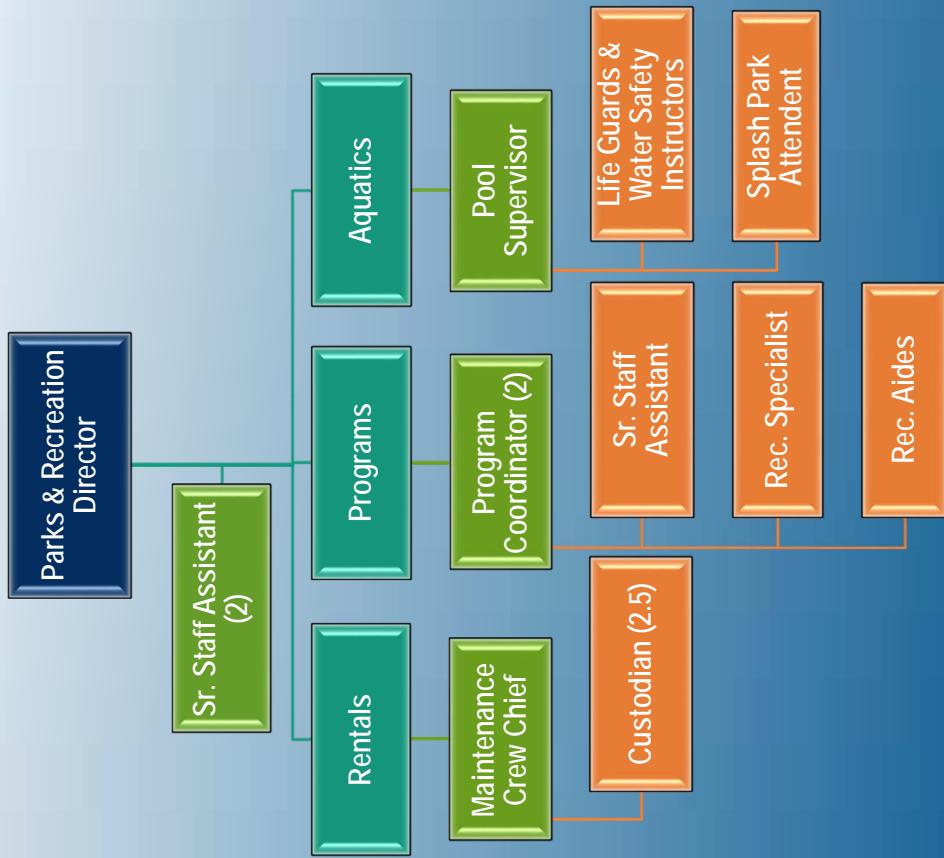
**Parks and Recreation Department Goals & Objectives**

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 Parks and Recreation Department aspires to: 1) Provide a diversity of recreational opportunities by offering a full range of programs and activities to address community needs that are responsive to the needs of different 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

(14.5 FTE)



**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**DEPARTMENT SUMMARY**

**FUND: GENERAL**  
**DEPARTMENT: PARKS & RECREATION**  
**PROGRAM: SUMMARY**

<b>Employee</b>		
<b>Activities Included:</b>	<b>Amount</b>	<b>FTE</b>
Administration	218,052	3.0
Facility Rental	269,198	3.5
Athletic & Recreation Programs	309,994	5.0
Aquatic Programs	115,115	2.0
Subtotal	912,359	13.5
One Time Costs	(32,500)	
Net Recurring Budget Request	879,859	

<b>Budget Summary</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
<b>Description:</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
Personal Services	559,643	620,067	573,230	597,996	656,959
Operating Expenses	162,713	248,711	190,550	164,880	222,900
Subtotal	722,356	868,778	763,780	762,876	879,859
Capital	24,079	36,575	30,000	25,000	32,500
<b>Total</b>	<b>746,435</b>	<b>905,353</b>	<b>793,780</b>	<b>787,876</b>	<b>912,359</b>
<b>Employees: Full-Time</b>	10	10	10	11	11
<b>Part-Time (FTE)</b>	3.4	3.4	2.5	2.5	2.5

<b>Authorized Personnel</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
Director, Facilities & Recreation	1	1	1	1	1
Senior Staff Assistant	-	-	-	3	3
Staff Assistant III	3	3	3	-	-
Program Coordinator	2	2	2	2	2
Recreation Specialist	1	1	-	1	1
Maintenance Crew Chief	1	1	1	1	1
Custodian	1	1	2.5	2.5	2.5
Pool Supervisor	1	1	1	1	1
Part-time Recreation Aides & Lifeguards	3.35	3.35	2.00	2.00	2.00
<b>Total</b>	<b>13.35</b>	<b>13.35</b>	<b>12.50</b>	<b>13.50</b>	<b>13.50</b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Culture & Recreation		Parks & Recreation		Administration		
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
<b>PERSONAL SERVICES</b>						
1012	Regular Salaries & Wages	124,115	127,382	136,412	139,963	142,763
1014	Overtime	-	342	500	350	500
1016	Bonus	-	-	-	300	300
1021	F.I.C.A. Taxes	9,035	9,516	9,584	10,756	10,982
1023	Life & Health Insurance	28,380	24,125	28,440	28,440	29,862
1024	ICMA Retirement	7,722	7,664	8,215	8,436	8,595
	subtotal	169,252	169,029	183,151	188,245	193,002
<b>OPERATING EXPENSES</b>						
3040	Travel & Per Diem	289	157	500	150	3,200
3041	Communication Services	3,266	3,585	5,000	3,600	5,000
3042	Transportation	284	312	500	300	500
3043	Utility Services	8,691	8,500	10,600	8,000	8,500
3046	Repair & Maintenance	1,693	1,160	2,500	1,200	2,000
3048	Promotional Activities	(1,928)	-	-	-	-
3051	Office Supplies	1,480	1,837	3,000	2,100	3,000
3052	Operating Supplies	1,918	1,967	3,000	2,000	2,500
3054	Books, Publ., Subscr.	171	251	600	600	350
3055	Employee Study Expense	582	743	500	500	-
	subtotal	16,446	18,512	26,200	18,450	25,050
	TOTAL	185,698	187,541	209,351	206,695	218,052

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>	<u>Department</u>	<u>Program</u>				
Culture & Recreation	Parks & Recreation	Facility Rental				
	572	7310				
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
	<b>PERSONAL SERVICES</b>					
1012	Regular Salaries & Wages	45,199	84,144	95,583	96,171	87,386
1013	Other Salaries & Wages	36,580	2,791	-	-	13,000
1014	Overtime	2,165	2,878	3,500	1,000	1,500
1016	Bonus	-	-	-	300	300
1021	F.I.C.A. Taxes	6,092	6,812	7,580	7,457	7,817
1023	Life & Health Insurance	22,862	27,278	28,440	28,440	29,862
1024	ICMA Retirement	4,052	5,175	4,955	5,249	5,333
	subtotal	116,950	129,078	140,058	138,617	145,198
	<b>OPERATING EXPENSES</b>					
3041	Communication Services	5,549	6,180	6,500	6,500	7,000
3043	Utility Services	34,628	39,643	35,000	33,000	35,000
3046	Repair & Maintenance	19,872	10,005	12,000	17,000	20,000
3048	Promotional Activities	-	1,290	2,500	1,900	2,500
3052	Operating Supplies	23,157	25,070	28,000	20,000	35,500
	subtotal	83,206	82,188	84,000	78,400	100,000
	<b>CAPITAL OUTLAY</b>					
6064	Machinery & Equipment	12,624	16,675	15,000	10,000	24,000
	subtotal	12,624	16,675	15,000	10,000	24,000
	TOTAL	212,780	227,941	239,058	227,017	269,198

***Capital Detail FY 16-17***

Community Center Air Conditioning Replacement      24,000

Note: Part-time Custodian Position moved from account 1012 to 1013 in Adopted FY 16-17

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Culture & Recreation		Parks & Recreation		Athletic & Recreation Programs		
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
<b>PERSONAL SERVICES</b>						
1012	Regular Salaries & Wages	158,483	109,116	105,847	118,894	139,252
1013	Other Salaries & Wages	31,438	42,799	33,000	33,000	42,500
1014	Overtime	1,841	1,034	500	-	500
1016	Bonus	-	-	-	300	400
1021	F.I.C.A. Taxes	14,026	11,275	8,136	11,643	13,972
1023	Life & Health Insurance	39,417	27,269	28,440	30,810	39,816
1024	ICMA Retirement	9,729	6,572	8,361	8,350	8,354
	subtotal	254,934	198,065	184,284	202,997	244,794
<b>OPERATING EXPENSES</b>						
3034	Other Contractual Services	8,004	20,499	20,000	15,000	19,000
3040	Travel & Per Diem	375	229	500	-	500
3041	Communication Services	587	393	500	250	900
3044	Rental & Leases	-	993	1,000	1,000	-
3046	Repair & Maintenance	2,816	-	3,000	1,500	3,000
3048	Promotional Activities	1,200	1,748	2,000	1,500	2,000
3051	Office Supplies	912	-	-	-	-
3052	Operating Supplies	26,316	23,836	27,000	24,000	38,800
3054	Books, Pub, Subscriptions	-	-	400	100	400
3055	Employee Study Exp.	555	702	400	-	600
	subtotal	40,765	48,400	54,800	43,350	65,200
<b>CAPITAL OUTLAY</b>						
6064	Machinery & Equipment	3,500	19,900	10,000	10,000	-
	subtotal	3,500	19,900	10,000	10,000	-
	<b>TOTAL</b>	<b>299,199</b>	<b>266,365</b>	<b>249,084</b>	<b>256,347</b>	<b>309,994</b>

Note: Recreation Specialist Position added in FY 15-16

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>	<u>Department</u>	<u>Program</u>
Culture & Recreation	Parks & Recreation 572	Aquatic Program 7330

<u>Account</u>	<u>DESCRIPTION</u>	Actual	Actual	Adopted	Projected	Adopted
		Expenditures FY 13-14	Expenditures FY 14-15	Budget FY 15-16	Expenditures FY 15-16	Budget FY 16-17
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	3,543	30,289	30,504	31,723	32,358
1013	Other Salaries & Wages	9,923	20,950	19,000	19,000	24,000
1014	Overtime	-	1,923	1,000	1,900	1,200
1016	Bonus	-	-	-	100	100
1021	F.I.C.A. Taxes	968	4,017	3,864	4,034	4,411
1023	Life & Health Insurance	3,942	9,092	9,480	9,480	9,954
1024	ICMA Retirement	131	1,896	1,890	1,900	1,942
	subtotal	18,507	68,167	65,738	68,137	73,965
<b><u>OPERATING EXPENSES</u></b>						
3040	Travel & Per Diem	41	92	100	150	250
3041	Communication Services	1,174	850	1,200	1,080	1,200
3043	Utility Services	7,670	11,071	12,000	12,000	15,000
3046	Repair & Maintenance	5,671	3,000	3,000	3,000	5,000
3048	Promotional Activities	345	462	500	450	700
3052	Operating Supplies	6,806	7,997	8,000	8,000	10,000
3055	Employee Study Expense	589	744	750	-	500
	subtotal	22,296	24,216	25,550	24,680	32,650
<b><u>CAPITAL OUTLAY</u></b>						
6064	Machinery & Equipment	7,955	-	5,000	5,000	8,500
	subtotal	7,955	-	5,000	5,000	8,500
	TOTAL	48,758	92,383	96,288	97,817	115,115

**Capital Detail**  
Pool Chemical Control Unit Replacement                            8,500

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>	<u>Department</u>	<u>Program</u>
Culture & Recreation	Parks & Recreation	City Events
	572	7350
<u>Account</u>	<u>DESCRIPTION</u>	
	<u>PERSONAL SERVICES</u>	
1012	Regular Salaries & Wages	Actual Expenditures <u>FY 13-14</u>
1014	Overtime	Actual Expenditures <u>FY 14-15</u>
1021	F.I.C.A. Taxes	Actual Expenditures <u>FY 15-16</u>
1023	Life & Health Insurance	Actual Expenditures <u>FY 15-16</u>
1024	ICMA Retirement	Actual Expenditures <u>FY 16-17</u>
	subtotal	- 40,439 - 659 - 3,072 - 9,092 - 2,466 - 55,728
		- - - - -
	<u>OPERATING EXPENSES</u>	
3034	Other Contractual Services	Actual Expenditures <u>FY 13-14</u>
3040	Travel & Per Diem	Actual Expenditures <u>FY 14-15</u>
3044	Rental & Leases	Actual Expenditures <u>FY 15-16</u>
3048	Promotional Activities	Actual Expenditures <u>FY 15-16</u>
3055	Employee Study Expense	Actual Expenditures <u>FY 16-17</u>
	subtotal	- 60,000 - 148 - 7,949 - 6,928 - 370 - 75,395
		- - - - -
	TOTAL	- 131,123
		- - - - -

Note: The City Events Program 7350 was transferred to Economic Development for FY 15-16.

**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**DEPARTMENT SUMMARY**

**FUND: GENERAL**

**DEPARTMENT: NON-DEPARTMENTAL**

**PROGRAM: SUMMARY**

<b><u>Activities Included:</u></b>	<b><u>Amount</u></b>
Fund Transfers	730,084
Contingency	110,000
Insurance	593,600
Organizational Grants/ Events	<u>50,000</u>
Subtotal	1,483,684
One Time Costs	(610,000)
Increase In Recurring Revenue	<u>-</u>
Net Recurring Budget Request	873,684

<b><u>Budget Summary</u></b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
<b><u>Description:</u></b>	<b><u>FY 13-14</u></b>	<b><u>FY 14-15</u></b>	<b><u>FY 15-16</u></b>	<b><u>FY 15-16</u></b>	<b><u>FY 16-17</u></b>
Other	1,415,641	1,908,063	1,816,992	1,689,886	1,483,684
<b>Total</b>	<b>1,415,641</b>	<b>1,908,063</b>	<b>1,816,992</b>	<b>1,689,886</b>	<b>1,483,684</b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>	<u>Department</u>				<u>Program</u>	
		Non-Departmental	581	Fund Transfers		
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
<b><u>NON-DEPARTMENTAL</u></b>						
9102	Transfer to Debt Reserve	64,750	340,000	340,000	340,000	350,000
9111	Transfer to Law Enforcement Education Fund	7,700	7,700	7,700	7,700	7,700
9113	Transfer To Street Improvement Fund	160,000	160,000	110,000	110,000	110,000
9114	Transfer to Community Redevelopment Fund	232,865	230,555	339,342	241,686	258,384
9160	Transfer to Greenwood Cemetery Trust Fund	4,771	5,252	4,000	4,000	4,000
<b>TOTAL</b>		<b>470,086</b>	<b>743,507</b>	<b>801,042</b>	<b>703,386</b>	<b>730,084</b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL -001

<u>Function</u>	<u>Department</u>	<u>Program</u>
Non-Departmental	Non-Departmental	Contingency
	581	8400

<u>Account</u>	<u>DESCRIPTION</u>	Actual	Actual	Adopted	Projected	Adopted
		Expenditures	Expenditures	Budget	Expenditures	Budget
<u>NON-DEPARTMENTAL</u>						
9201	Contingency	137,567	170,000	100,000	20,000	100,000
9204	Unemployment Comp.	7,501	225	10,000	10,000	10,000
9209	Police Union Negotiations	20,444	-	25,000	-	-
9211	Deputy Finance Director Search	16,632	6,140	-	-	-
9221	Position Vacancy Savings	-	-	(100,000)	-	(100,000)
9222	Management Training Cert.	-	11,841	-	10,000	-
9217	Termination Pay	123,680	399,100	100,000	25,000	50,000
9218	Bad Debt Write-Off	18,974	3,117	20,000	20,000	20,000
9230	Economic Dev. Incentives	19,561	-	-	67,500	30,000
9232	Library E-Book Pilot Prog.	6,564	2,378	-	-	-
9224	Market Pay & Merit Adjustment	-	-	280,950	-	-
6061	Capital Outlay-Land	-	-	-	254,000	-
TOTAL		350,923	592,801	435,950	406,500	110,000

Note: Market Pay & Merit Adjustment allocated to the Salary Programs in Adopted FY 16-17

Note: Capital Outlay for Land in FY 15-16 is the purchase of 17 E. Magnolia

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>	<u>Department</u>		<u>Program</u>		
Non-Departmental	Non-Departmental		Insurance		
	581		8500		
	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
Account	<u>DESCRIPTION</u>				
	<u>NON-DEPARTMENTAL</u>				
3045	Insurance	492,897	532,100	530,000	593,600
	TOTAL	492,897	532,100	530,000	593,600

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GENERAL - 001

<u>Function</u>	<u>Department</u>	<u>Program</u>				
Non-Departmental	Non-Departmental	Organizational Grants/Events				
	581	8900				
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
	<u>Grants</u>					
9201	Organizational Grants	-	19,655	-	-	-
9305	Chamber of Commerce	20,000	20,000	20,000	20,000	20,000
9307	Bay Street Players	8,000	-	8,000	8,000	8,000
9308	Trout Lake	5,000	-	5,000	5,000	5,000
9309	Amazing Race	-	-	5,000	5,000	5,000
9310	Eustis Historical Museum	-	-	900	900	1,000
9311	Early Learning Coalition	-	-	1,000	1,000	1,000
TBD	LifeStream	-	-	-	-	4,000
TBD	Lake Eustis Museum of Art	-	-	-	-	1,000
TBD	Lake Cares Inc	-	-	-	-	700
9612	The Open Door	-	-	4,200	4,200	-
9313	Children of Destiny	-	-	400	400	-
9314	Police & Public Works Reimb	-	-	1,250	1,250	-
9323	Public Art & Folk Music	-	-	3,500	3,500	3,500
9325	African American Heritage	-	-	750	750	800
	Subtotal	33,000	39,655	50,000	50,000	50,000
	<u>Events</u>					
9325	African American Heritage	623	-	-	-	-
9330	Street Party	39,864	-	-	-	-
9303	Light Up Eustis	28,248	-	-	-	-
	Subtotal	68,735	-	-	-	-
	<b>TOTAL</b>	<b>101,735</b>	<b>39,655</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>



**CITY OF EUSTIS  
ANNUAL BUDGET**

FUND: LIBRARY CONTRIBUTION - 006

FUND SUMMARY

<u>Account</u>	<u>DESCRIPTION</u>	Actual <u>FY 13-14</u>	Actual <u>FY 14-15</u>	Adopted <u>FY 15-16</u>	Projected <u>FY 15-16</u>	Adopted <u>FY 16-17</u>
<u>REVENUE</u>						
34710.21	Book Sales	3,078	2,918	3,000	2,357	3,000
35210.00	Library Fines	8,763	7,917	8,000	7,085	8,000
36110.00	Interest Earnings	22	6	75	5	100
36140.00	Interest Gullett - Trust	46	19	25	20	100
36150.00	Interest Garrett - Trust	157	60	140	50	100
36160.00	Interest Robinson - Trust	23	10	25	10	-
36610.00	Donations	378	1,267	380	1,819	500
36620.00	Memorial Donations	355	720	500	500	500
36930.00	Miscellaneous Revenue	<u>5,126</u>	<u>5,483</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
TOTAL REVENUE		17,948	18,400	15,145	14,846	15,300
FUND BALANCE, OCTOBER 1ST		<u>108,034</u>	<u>101,256</u>	<u>92,042</u>	<u>93,321</u>	<u>91,333</u>
REVENUE & FUND BALANCE						
<u>EXPENDITURES</u>						
3046	Repair & Maintenance	7,313	5,736	10,000	3,761	10,010
3054	Books, Publications	8,204	12,187	9,000	4,899	9,000
3057	Gullett Trust (Large Print)	46	-	25	-	25
3058	Garret- LP Books/Tapes	8,943	8,199	10,000	7,774	10,000
3059	Robinson Memorial Purchases	20	23	15	-	15
6066	Library Memorials	<u>199</u>	<u>190</u>	<u>400</u>	<u>400</u>	<u>400</u>
TOTAL EXPENDITURES		24,725	26,335	29,440	16,834	29,450
LESS: RESTRICTED RESERVES						
FUND BALANCE, SEPTEMBER 30TH						
<u>Restricted Assets</u>						
Gullett Trust						
Garrett Trust						
Robinson Trust						

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: SALES TAX REVENUE - 010

FUND SUMMARY

<u>Account</u>	<u>DESCRIPTION</u>	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Projected FY 15-16	Adopted FY 16-17
	<u>REVENUE</u>					
31210.00	Sales Tax Collections	1,541,790	1,763,124	1,637,963	1,820,000	1,836,000
	FRDAP Grant	-	-	-	-	100,000
33439.02	FDOT Grant	22,808	300,717	-	300,486	-
36110.00	Interest Earnings	2,147	223	4,000	5,000	5,000
38101.00	Trans. From General Fund	64,750	340,000	340,000	340,000	350,000
38140.00	Trans. From W & S Rev. Fd.	150,000	-	-	-	-
	TOTAL REVENUE	1,781,495	2,404,064	1,981,963	2,465,486	2,291,000
	 FUND BALANCE, OCTOBER 1ST	 2,376,457	 1,600,733	 1,015,519	 1,288,680	 481,217
	 REVENUE & FUND BALANCE	 4,157,952	 4,004,797	 2,997,482	 3,754,166	 2,772,217
	 <u>EXPENDITURES</u>					
7073	Debt Service	488,990	532,202	540,000	540,000	576,000
6000	Projects	2,068,229	2,183,915	2,155,300	2,732,949	2,086,250
	TOTAL EXPENDITURES	2,557,219	2,716,117	2,695,300	3,272,949	2,662,250
	 FUND BALANCE SEPTEMBER 30TH	 1,600,733	 1,288,680	 302,182	 481,217	 109,967

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: SALES TAX REVENUE - 010

CAPITAL OUTLAY

<u>ACCOUNT/DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
519-6053 Telephone System	-	106,956	-	-	-
519-6054 Meter Reading Vehicle	-	38,062	-	-	-
521-6001 Police Vehicles	158,368	118,474	175,000	175,000	175,000
521-6035 Police Station Improvements	32,137	8,116	-	-	-
521-6037 Police Tower Removal	4,000	-	-	-	-
521-TBD Police Equipment Replacement	-	-	-	-	16,740
521-6036 Police Station Roof Replacement	-	63,760	-	-	-
515-TBD Code Enforcement Vehicles	-	-	-	-	20,000
524-TBD Building Inspection Vehicles	-	-	-	-	30,500
522-TBD Fire Bunker Gear	-	-	-	-	52,500
522-TBD Fire Inspection Vehicle	-	-	-	-	30,000
522-TBD Fire Response Equipment	-	-	-	-	96,500
522-6005 Fire Pumper	403,840	-	-	-	-
522-6036 Fire Life Pack	-	-	37,000	-	37,000
522-6037 Fire Edraulics	-	-	-	37,000	-
522-6038 Fire Truck Equipment	-	-	-	26,579	-
522-6006 Fire Sub-Station Construction	76,920	37,394	-	-	-
522-6007 Fire Ladder Truck Repair	-	12,653	-	-	-
522-6008 Main Fire Station Remodel/Paving	-	102,379	10,000	-	-
522-6003 Fire Pickup Truck	-	38,945	-	1,391	-
522-6035 Fire Ladder Truck Replace	-	-	178,300	104,012	-
522-TBD Fire Engine 22 Pumper Replace Debt Sr	-	-	-	-	92,900
519-6011 Computer Upgrade Program	32,857	60,064	82,000	99,975	65,000
519-6022 Main Financial Software System	230,640	32,973	-	-	-
519-6056 IT Vehicle	-	185	-	-	-
519-6037 City Hall LED Marquis	-	-	-	8,886	-
519-6023 City Hall Elevator	125	-	-	-	-
519-6057 Finance Annex Remodel	-	15,000	-	-	-
519-6055 Finance Annex Roof	18,721	33,821	-	-	-
519-6002 HR/Purchasing Floors	-	-	42,000	20,889	-
541-6033 Orange Avenue Sidewalks/ Eng.	238	-	-	-	-
541-6030 Orange Avenue Sidewalks - Grant	-	314,852	-	-	-
571-6004 Library - Relocate Admin. Offices	10,537	1,496	-	1,320	-
571-6026 Library - Carpet Replacement	-	3,080	124,000	136,173	-
571-6011 Library - Generator	51,059	-	-	-	-
571-6012 Library - Server & Computer Repl.	67,444	985	78,000	78,000	-
571-6013 Library - Burglar, Fire, Lighting	18,845	2,955	-	-	-
571-6014 Library - Building Improvements	28,409	7,500	-	-	-
571-6015 Library - HVAC Ductwork Project	-	183,839	-	43,000	-
571-TBD Library - Shelving and Seating	-	-	-	-	43,695
571-TBD Library - Reference Electronic Conversi	-	-	-	-	42,900

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: SALES TAX REVENUE - 010

CAPITAL OUTLAY

<u>ACCOUNT/DESCRIPTION</u>	Actual Expenditures FY 13-14	Actual Expenditures FY 14-15	Adopted Budget FY 15-16	Projected Expenditures FY 15-16	Adopted Budget FY 16-17
519-6045 Eustis Mobility Plan	174,111	50,781	50,000	76,180	50,000
541-6015 Street Resurfacing	195,649	148,212	280,000	376,981	406,822
541-6004 Street Sealing	23,841	19,842	39,000	59,338	27,761
541-6003 Sidewalk Project	92,360	91,294	70,000	178,980	79,709
572-6001 Clifford-Taylor Project	-	27,121	-	-	-
572-6012 Senior Center Improvements	-	-	50,000	50,000	-
572-6022 Resurf. Basketball/Tennis Cts	-	-	20,000	20,000	-
541-6034 Kurt Street Improvements	94,597	-	200,000	200,000	200,000
572-6014 Ferran Park	36,894	343,489	-	55,395	-
572-6015 Ferran Park Phase 2A	-	-	-	191,220	-
572-6071 Playground Improvements	-	37,414	-	-	-
572-6002 Recreation - Facility Improvements	-	-	60,000	60,000	-
572-6076 Recreation - Basketball Court Resurf.	-	-	50,000	50,000	-
572-6077 Recreation-Sunset Isle Tennis Ct.	-	-	60,000	60,000	-
572-6078 Recreation-Sunset Isle Renovation Stud	-	-	15,000	15,000	-
572-6080 Recreation - Splash Pad	-	-	45,000	120,000	-
572-6081 Recreation-Soccer Field Imp.	-	-	25,000	25,000	-
572-6074 Recreation-Carver Pk. Equip/Elec. Bldg	-	-	15,000	15,000	-
572-6082 Recreation - Carver Park Parking Lot	-	-	25,000	25,000	-
572-TBD Recreation - Carver Athletic Field Turf	-	-	-	-	85,000
572-TBD Recreation - Metal Garage Shelter	-	-	-	-	40,000
572-TBD Parks and Rec Admin Vehicle	-	-	-	-	27,000
572-TBD Parks and Rec Facility Vehicle	-	-	-	-	16,000
572-6016 Pool Shade Covers	-	-	-	17,950	-
572-6020 Portable Pa System	12,465	-	-	-	-
572-6072 Pool Filtration System	20,595	-	-	-	-
572-6011 Pool Resurfacing	-	37,050	-	-	-
572-6046 Woman's Club Parking Lot	-	-	27,000	27,000	-
541-6039 Public Works Pickup	-	-	27,000	27,000	-
572-6073 Ball Field Improvements	29,929	-	-	-	-
572-6038 Community Center Roof	35,100	50,220	-	9,680	-
572-6039 Recreation Bus	-	54,934	-	-	-
541-6038 Public Works Dump Truck	-	89,600	60,000	60,000	-
572-6025 Public Works - Semi Truck Used	-	-	-	-	-
541-6028 Public Works Slope Mower	3,609	-	-	-	-
541-6042 Public Works Air Curtain Blower	-	-	100,000	108,000	-
541-6040 Public Works Transport Trailer	-	-	30,000	30,000	-
541-TBD Public Works Roller	-	-	-	-	50,000
541-6041 Public Works Lowboy Trailer	-	-	70,000	50,000	-

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: SALES TAX REVENUE - 010

CAPITAL OUTLAY

<u>ACCOUNT/DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
541-6044 Public Works Signalization	-	-	28,000	28,000	28,000
541-6043 Public Works - Maint. Facility (Carver)	-	-	25,000	25,000	-
541-TBD Public Works Building Improvements	-	-	-	-	90,300
572-6048 Lake Community Action Improvements	-	-	38,000	20,000	-
541-6037 Public Works Parking Garage Land	-	-	20,000	20,000	-
541-TBD Public Works Boat Ramp Dock	-	-	-	-	35,000
541-TBD Public Works Sunset Isle Skate Park	-	-	-	-	247,923
541-6035 Bay Street Median Improvements	-	36,212	-	-	-
572-6060 FDOT- Rail Grant Match	139,107	13,024	-	-	-
572-6033 Wayfinding & Gateway Signs	48,176	1,233	-	-	-
541-6032 Citrus Avenue 4 Way Stop	7,197	-	-	-	-
Prior Year Adjustments	<u>20,460</u>	-	-	-	-
<b>TOTAL</b>	<b><u>2,068,229</u></b>	<b><u>2,183,915</u></b>	<b><u>2,155,300</u></b>	<b><u>2,732,949</u></b>	<b><u>2,086,250</u></b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: LAW ENFORCEMENT EDUCATION - 011

FUND SUMMARY

<u>Account</u>	<u>DESCRIPTION</u>	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Projected FY 15-16	Adopted FY 16-17
<u>REVENUE</u>						
35120.00	Education Fines	2,360	3,139	2,500	3,639	2,500
35160.00	Automation System Fds.	-	274	-	-	-
36110.00	Interest Earnings	24	5	50	5	-
38101.00	Trans. From General Fd.	7,700	7,700	7,700	7,700	7,700
TOTAL REVENUE		10,084	11,118	10,250	11,344	10,200
FUND BALANCE, OCTOBER 1ST						
		12,359	6,854	6,126	6,808	6,392
REVENUE & FUND BALANCE						
		22,443	17,972	16,376	18,152	16,592
<u>EXPENDITURES</u>						
3032	Auditing	250	-	260	260	300
3057	Police Training	10,485	4,207	5,000	5,000	5,000
6065	Automation	4,124	6,957	6,500	6,500	6,500
9999	Contingency	730	-	-	-	-
TOTAL EXPENDITURES		15,589	11,164	11,760	11,760	11,800
LESS AUTOMATION RESERVES						
		-	-	4,616	6,392	4,792
FUND BALANCE, SEPTEMBER 30TH						
		6,854	6,808	-	-	-

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: POLICE FORFEITURE - 012

FUND SUMMARY

<u>Account</u>	<u>DESCRIPTION</u>	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Projected FY 15-16	Adopted FY 16-17
<b><u>REVENUE</u></b>						
35980.00	Fines and Forfeitures	7,502	-	-	3,128	3,000
35980.01	Federal Forfeitures	2,216	-	-	-	-
36110.00	Interest Earnings	89	25	-	25	-
	TOTAL REVENUE	9,807	25	-	3,153	3,000
FUND BALANCE, OCTOBER 1ST						
		32,723	35,633	-	21,083	8,564
REVENUE & FUND BALANCE						
		42,530	35,658	-	24,236	11,564
<b><u>EXPENDITURES</u></b>						
3040	Travel and Per Diem	-	-	-	3,600	-
3052	Operating Supplies	400	1,035	-	6,422	2,000
3057	Police Training	2,995	5,040	-	5,650	-
3058	Operating Expense - K-9	-	8,500	-	-	-
6064	Capital Outlay Machinery & Equip	3,502	-	-	-	-
	TOTAL EXPENDITURES	6,897	14,575	-	15,672	2,000
FUND BALANCE, SEPTEMBER 30TH						
		35,633	21,083	-	8,564	9,564



**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**DEPARTMENT OVERVIEW**

**FUND: STREET IMPROVEMENT**  
**DEPARTMENT: PUBLIC WORKS**  
**DESCRIPTON & GOALS/OBJECTIVES**

**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, vehicle maintenance, upkeep of parks and open spaces, and administration of the City's cemetery. On the Street Improvement Fund side, the Department manages the maintenances of public land and easements, street lighting and control, street maintenance and construction as well as tree management and landscaping services. On the Stormwater Utility Fund side, the Department handles the maintenance of all City stormwater and drainage infrastructure including inlets, swales, ponds and pipes. And on the Water and Sewer Fund side, the Public Works Department oversees the Utility operations and ensures treatment plant, distribution and collection systems are well-maintained and sufficient for the needs of the public.

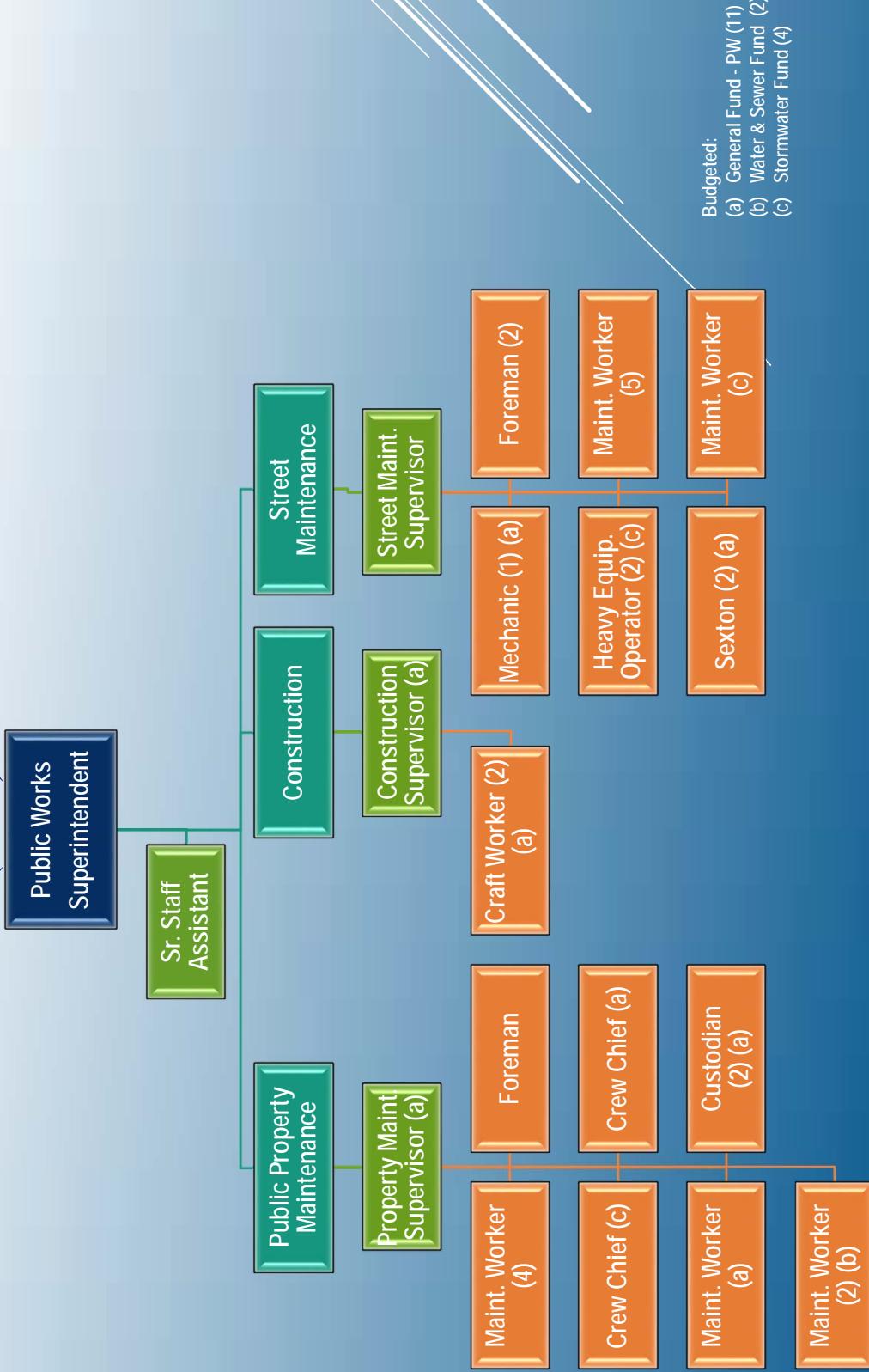
**Public Works Department Goals & Objectives**

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.



# Street Improvement Fund – Public Works

(15 FTE)



**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: STREET IMPROVEMENT - 013

FUND SUMMARY

<u>Account</u>	<u>DESCRIPTION</u>	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Projected FY 15-16	Adopted FY 16-17
<u>REVENUE</u>						
31241.00 Local Option Gas Tax						
33439.02	Bay Street Median Grant	592,590	473,496	429,878	498,476	505,900
33549.00	8 Cent Gas Tax	-	98,189	-	-	-
33549.01	Gas Tax Refund	128,847	160,682	130,600	140,571	142,700
33849.00	Add'l 1 Cent Gas Tax	19,245	7,719	15,500	10,000	13,000
36110.00	Interest Earnings	139,466	132,184	139,500	144,418	146,600
36610.01	Restricted Contributions	979	515	3,000	2,000	2,000
36930.00	Miscellaneous	700	3,500	-	-	1,000
36930.09	Remington Club Payments	26,195	22,023	500	20,000	65,000
36940.00	Reimb. Force Acct. Services	2,465	2,465	-	-	2,500
36940.14	Reimb. Force Acct. Services-CRA	102,612	159,723	185,000	150,000	150,000
38101.00	Trans. from General Fd.	68,511	83,298	50,000	-	-
38149.00	Trans. from Stormwater Fd.	160,000	110,000	110,000	110,000	110,000
	TOTAL REVENUE	259,433	259,433	260,000	260,000	260,000
		1,501,044	1,563,227	1,323,978	1,335,465	1,398,700
<u>FUND BALANCE, OCTOBER 1ST</u>						
		665,989	567,706	450,445	657,279	552,960
<u>REVENUE &amp; FUND BALANCE</u>						
		2,167,033	2,130,933	1,774,423	1,992,744	1,951,660
<u>EXPENDITURES</u>						
410	Administration	203,533	135,853	138,290	143,700	144,637
411	Public Land Maintenance	424,368	294,135	329,137	294,216	317,038
412	Lighting & Control	296,462	325,227	358,114	325,002	317,575
413	Maintenance & Construction	329,333	289,581	318,615	326,499	413,229
414	Lawn Mowing	161,468	171,292	218,085	204,056	263,794
415	Tree Services & Acquisitions	113,562	103,443	113,476	81,505	101,700
3032	Auditing	2,000	2,000	2,580	2,580	2,633
3045	Insurance	49,500	53,932	62,226	62,226	69,694
9224	Market Pay & Merit Adjustment	-	-	19,300	-	-
6063	Projects	11,625	98,191	-	-	-
9217	Termination Pay	7,476	-	6,000	-	-
9221	Position Vacancy Savings	-	-	(5,000)	-	-
	TOTAL EXPENDITURES	1,599,327	1,473,654	1,560,823	1,439,784	1,630,300
	RESTRICTED DONATIONS	171,473	160,473	151,000	151,000	151,000
	OPERATING RESERVES	375,261	368,414	62,600	359,946	170,360
<u>AVAILABLE FUND BALANCE, SEPTEMBER 30TH</u>						
		20,972	128,392	0	42,014	(0)

Note: Market Pay & Merit Adjustments of 2% are allocated to the Salary programs for FY 16-17.

**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**DEPARTMENT SUMMARY**

**FUND: STREET IMPROVEMENT**  
**DEPARTMENT: PUBLIC WORKS**  
**PROGRAM: SUMMARY**

		<b>Employee</b>	
<b>Activities Included:</b>	<b>Amount</b>	<b>FTE</b>	
Administration	144,637	2	
Public Land Maintenance	317,038	3	
Lighting & Control	317,575	1	
Street Maint. & Construction	413,229	7	
Lawn Mowing	263,794	5	
Tree Services & Acquisitions	101,700	-	
Other	72,327	-	
<b>Subtotal</b>	<b>1,630,300</b>	<b>18</b>	
One Time Costs	(22,000)		
Increase In Recurring Revenue		-	
<b>Net Recurring Budget Request</b>	<b>1,608,300</b>		

<b>Budget Summary</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
<b>Description:</b>					
<b>Personal Services</b>	888,383	668,948	700,583	734,268	872,568
<b>Operating Expenses</b>	615,367	642,122	746,300	601,605	663,405
<b>Subtotal</b>	<b>1,503,749</b>	<b>1,311,070</b>	<b>1,446,883</b>	<b>1,335,873</b>	<b>1,535,973</b>
<b>Capital</b>	24,977	106,651	28,834	39,105	22,000
<b>Other</b>	70,600	55,932	85,106	64,806	72,327
<b>Total</b>	<b>1,599,327</b>	<b>1,473,653</b>	<b>1,560,823</b>	<b>1,439,784</b>	<b>1,630,300</b>
<b>Employees:</b>	19	15	15	16	18

<b>Authorized Personnel</b>					
<b>Position Title</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
Director, Public Works	1	-	-	-	-
Admin. Supervisor	1	-	-	-	-
Street Supervisor	1	1	1	1	1
Public Works Superintendent	1	-	1	1	1
Public Works Foremen	1	3	3	1	1
Public Works Supervisor	-	1	-	-	-
Senior Staff Assistant	1	1	1	1	1
Maintenance Crew Chief	1	-	-	-	-
Maintenance Foreman	-	-	-	2	2
Maintenance Worker I	5	2	3	4	6
Maintenance Worker II	4	7	6	6	6
Heavy Equipment Operator	2	-	-	-	-
Lead Tree Tech	1	-	-	-	-
<b>Total</b>	<b>19</b>	<b>15</b>	<b>15</b>	<b>16</b>	<b>18</b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: STREET IMPROVEMENT - 013

<u>Function</u>	<u>Department</u>	<u>Program</u>		
Public Works	Public Works	Administration		
	541	4100		
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>
	<u>PERSONAL SERVICES</u>			Projected Expenditures <u>FY 15-16</u>
1012	Regular Salaries & Wages	138,553	91,019	90,679
1014	Overtime	2,285	78	1,060
1016	Bonus	-	-	-
1021	F.I.C.A. Taxes	9,632	6,228	7,018
1022	Florida Retirement	10,228	-	-
1023	Life & Health Insurance	26,015	18,185	18,960
1024	ICMA Retirement	4,085	5,468	5,504
	subtotal	190,798	120,978	123,221
				125,791
				129,961
	<u>OPERATING EXPENSES</u>			Adopted Budget <u>FY 16-17</u>
3040	Travel & Per Diem	3,023	410	1,800
3041	Communication Services	2,485	3,650	4,286
3042	Transportation	12	16	150
3046	Repair & Maintenance	1,837	2,045	2,040
3049	Other Current Charges	-	-	250
3051	Office Supplies	958	1,099	1,200
3052	Operating Supplies	1,797	7,133	3,900
3054	Books, Publ., Subscr.	1,322	522	1,241
3055	Employee Study Expense	1,301	-	202
	subtotal	12,736	14,875	15,069
				12,259
				14,676
	<u>CAPITAL OUTLAY</u>			
6064	Machinery & Equipment	-	-	5,650
	subtotal	-	-	5,650
				-
	<b>TOTAL</b>	<b>203,533</b>	<b>135,853</b>	<b>138,290</b>
				<b>143,700</b>
				<b>144,637</b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: STREET IMPROVEMENT - 013

<u>Function</u>	<u>Department</u>	<u>Program</u>				
Public Works	Public Works	Public Land Maintenance				
	541	4110				
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures FY 13-14	Actual Expenditures FY 14-15	Adopted Budget FY 15-16	Projected Expenditures FY 15-16	Adopted Budget FY 16-17
	<u>PERSONAL SERVICES</u>					
1012	Regular Salaries & Wages	139,192	88,098	87,702	91,118	96,160
1014	Overtime	6,226	6,790	2,094	5,104	2,094
1016	Bonus	-	-	-	300	300
1021	F.I.C.A. Taxes	9,140	7,073	6,869	7,383	7,539
1023	Life & Health Insurance	47,300	27,278	28,440	28,440	29,862
1024	ICMA Retirement	9,156	5,694	5,862	5,791	5,913
	subtotal	211,013	134,933	130,967	138,136	141,868
	<u>OPERATING EXPENSES</u>					
3034	Other Contractual Services	47,658	22,955	31,250	21,250	8,250
3040	Travel & Per Diem	190	-	1,000	-	1,000
3041	Communication Services	2,614	2,300	840	692	840
3043	Utility Services	61,168	64,173	66,628	58,591	66,628
3046	Repair & Maintenance	34,716	30,493	35,457	35,547	35,457
3051	Office Supplies	200	-	200	-	200
3052	Operating Supplies	57,101	39,281	61,155	40,000	61,155
3055	Employee Study Expense	792	-	1,640	-	1,640
	subtotal	204,439	159,202	198,170	156,080	175,170
	<u>CAPITAL OUTLAY</u>					
6064	Machinery & Equipment	8,916	-	-	-	-
	subtotal	8,916	-	-	-	-
	<b>TOTAL</b>	<b>424,368</b>	<b>294,135</b>	<b>329,137</b>	<b>294,216</b>	<b>317,038</b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: STREET IMPROVEMENT - 013

<u>Function</u>	<u>Department</u>	<u>Program</u>				
Public Works	Public Works	Lighting & Control				
	541	4120				
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures FY 13-14	Actual Expenditures FY 14-15	Adopted Budget Expenditures FY 15-16	Projected Expenditures FY 15-16	Adopted Budget FY 16-17
	<u>PERSONAL SERVICES</u>					
1012	Regular Salaries & Wages	36,975	36,592	36,475	37,839	38,597
1014	Overtime	319	321	5,273	299	5,273
1016	Bonus	-	-	-	100	100
1021	F.I.C.A. Taxes	2,176	2,355	3,194	2,925	3,363
1022	Florida Retirement	2,633	2,711	2,681	2,681	2,903
1023	Life & Health Insurance	9,460	9,092	9,480	9,480	9,954
	subtotal	51,563	51,071	57,103	53,324	60,190
	<u>OPERATING EXPENSES</u>					
3034	Other Contractual Services	44,500	46,520	47,367	46,500	47,367
3040	Travel & Per Diem	-	-	200	-	200
3041	Communication Services	321	338	360	332	360
3043	Utility Services	178,590	209,309	221,491	202,500	180,000
3046	Repair & Maintenance	3,705	2,328	4,202	2,771	4,202
3051	Office Supplies	27	92	100	100	100
3052	Operating Supplies	7,647	3,861	10,956	7,725	10,956
3053	Road Materials	10,109	11,708	16,200	11,750	14,000
3055	Employee Study Expense	-	-	135	-	200
	subtotal	244,899	274,156	301,011	271,678	257,385
	TOTAL	296,462	325,227	358,114	325,002	317,575

# **CITY OF EUSTIS ANNUAL BUDGET**

## FUND: STREET IMPROVEMENT - 013

Function		Department		Program		
Public Works		Public Works		Street Maint. & Construction		
		541		4130		
Account	Description	Actual Expenditures FY 13-14	Actual Expenditures FY 14-15	Adopted Budget FY 15-16	Projected Expenditures FY 15-16	Adopted Budget FY 16-17
	<u>PERSONAL SERVICES</u>					
1012	Regular Salaries & Wages	187,097	161,955	159,838	177,677	222,060
1014	Overtime	3,244	7,279	7,350	7,178	7,352
1016	Bonus	-	-	-	500	700
1021	F.I.C.A. Taxes	12,470	11,465	12,790	14,179	17,603
1023	Life & Health Insurance	47,300	45,464	47,400	47,400	69,678
1024	ICMA Retirement	11,832	10,155	9,590	11,121	13,806
	subtotal	261,943	236,318	236,968	258,055	331,199
	<u>OPERATING EXPENSES</u>					
3040	Travel & Per Diem	458	-	1,000	313	1,800
3041	Communication Services	3,240	2,386	2,100	2,100	2,100
3046	Repair & Maintenance	21,782	21,255	21,630	25,000	21,630
3051	Office Supplies	80	-	100	-	100
3052	Operating Supplies	32,750	22,827	35,606	24,059	35,606
3053	Road Materials	7,128	6,495	10,000	6,500	7,500
3054	Books, Pub., Subscr.	218	300	360	514	360
3055	Employee Study Expense	1,734	-	1,934	-	1,934
	subtotal	67,390	53,263	72,730	58,486	71,030
	<u>CAPITAL OUTLAY</u>					
6064	Machinery & Equipment	-	-	8,917	9,958	11,000
	subtotal	-	-	8,917	9,958	11,000
	TOTAL	329,333	289,581	318,615	326,499	413,229

*Capital Detail FY 16-17*

## *SCAG 61" Turf Tiger Mower*

11,000

Note: New Maintenance Worker I position added in Adopted FY 16-17

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: STREET IMPROVEMENT - 013

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

<u>Account</u>	<u>DESCRIPTION</u>	Actual	Actual	Adopted	Projected	Adopted
		Expenditures FY 13-14	Expenditures FY 14-15	Budget FY 15-16	Expenditures FY 15-16	Budget FY 16-17
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	74,523	81,941	96,511	100,371	135,762
1014	Overtime	7,452	2,360	4,152	5,734	4,152
1016	Bonus	-	-	-	400	500
1021	F.I.C.A. Taxes	5,272	6,218	7,701	8,147	10,742
1023	Life & Health Insurance	29,168	30,064	37,920	37,920	49,770
1024	ICMA Retirement	4,951	5,065	6,040	6,390	8,424
	subtotal	121,366	125,648	152,324	158,962	209,350
<b><u>OPERATING EXPENSES</u></b>						
3034	Other Contr. Services	-	17,574	20,000	10,000	8,000
3040	Travel & PerDiem	46	-	561	-	561
3041	Communication Services	1,488	750	1,500	750	600
3046	Repair & Maintenance	6,174	5,608	6,592	4,285	6,592
3051	Office Supplies	105	-	125	-	125
3052	Operating Supplies	22,809	21,712	26,266	19,150	26,266
3054	Books, Publ., Subscr.	-	-	100	-	100
3055	Employee Study Expense	180	-	1,700	951	1,200
	subtotal	30,802	45,644	56,844	35,136	43,444
<b><u>CAPITAL OUTLAY</u></b>						
6064	Machinery & Equipment	9,299	-	8,917	9,958	11,000
	subtotal	9,299	-	8,917	9,958	11,000
	TOTAL	161,468	171,292	218,085	204,056	263,794

***Capital Detail FY 16-17***

SCAG 61" Turf Tiger Mower

11,000

Note: New Maintenance Worker I position added in Adopted FY 16-17

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: STREET IMPROVEMENT - 013

<u>Function</u>	<u>Department</u>	<u>Program</u>			
Public Works	Public Works	Tree Services & Acquisitions			
	541	4150			
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>
	<u>PERSONAL SERVICES</u>				
1012	Regular Salaries & Wages	36,099	-	-	-
1014	Overtime	875	-	-	-
1021	F.I.C.A. Taxes	2,332	-	-	-
1023	Life & Health Insurance	10,248	-	-	-
1024	ICMA Retirement	2,145	-	-	-
	subtotal	51,699	-	-	-
	<u>OPERATING EXPENSES</u>				
3034	Other Contr. Services	42,700	93,002	85,000	65,966
3040	Travel & Per Diem	-	-	100	-
3041	Communication Services	417	-	300	-
3046	Repair & Maintenance	395	-	500	-
3051	Office Supplies	130	-	200	-
3052	Operating Supplies	11,278	1,980	16,376	2,000
3055	Employee Study Expense	180	-	-	-
	subtotal	55,100	94,982	102,476	67,966
					101,700
	<u>CAPITAL OUTLAY</u>				
6063	Improv. Other than Building	6,762	8,461	11,000	13,539
	subtotal	6,762	8,461	11,000	13,539
	TOTAL	113,562	103,443	113,476	81,505
					101,700

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: STREET IMPROVEMENT - 013

<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Works	Public Works	Projects
	541	

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<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures	Actual Expenditures	Adopted Budget	Projected Expenditures	Adopted Budget
		<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 15-16</u>	<u>FY 16-17</u>
	<u>CAPITAL OUTLAY</u>					
	Bay Street Median Grant	_____	-	98,190	_____	-
	subtotal	_____	-	98,190	_____	-
	TOTAL	_____	-	98,190	_____	-

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: COMMUNITY REDEVELOPMENT TRUST - 014

FUND SUMMARY

<u>Account</u>	<u>DESCRIPTION</u>	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Projected FY 15-16	Adopted FY 16-17
<u>REVENUE</u>						
33010.00	Intergovernmental Transfers	395,778	181,939	170,000	429,518	451,000
36110.00	Interest Earnings	2,269	1,033	2,500	1,500	1,000
38100-01	Transfer from General Fund	-	230,555	339,342	-	-
	TOTAL REVENUE	398,047	413,527	511,842	431,018	452,000
FUND BALANCE, OCTOBER 1ST						
		737,414	893,432	43,899	895,237	73,478
REVENUE & FUND BALANCE						
		1,135,461	1,306,959	555,741	1,326,255	525,478
<u>EXPENDITURES</u>						
6063	Administrative Services	26,730	28,104	47,525	47,525	112,943
9206	Projects	215,299	383,618	500,000	1,205,252	75,307
	Development Incentives	-	-	-	-	40,000
	TOTAL EXPENDITURES	242,029	411,722	547,525	1,252,777	228,250
RESERVE FOR FUTURE PROJECTS & RELATED DEBT						
		893,432	895,237	8,216	73,478	297,228
FUND BALANCE, SEPTEMBER 30TH						
		-	-	-	-	-

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: COMMUNITY REDEVELOPMENT TRUST - 014

<u>Function</u>	<u>Department</u>	<u>Program</u>				
General Government	Community Redevelopment	Administration				
	516	1230				
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures FY 13-14	Actual Expenditures FY 14-15	Adopted Budget FY 15-16	Projected Expenditures FY 15-16	Adopted Budget FY 16-17
	<b>OPERATING EXPENSES</b>					
3031	Administrative Services	25,060	25,914	20,000	20,000	-
3032	Auditing	1,000	1,000	1,030	1,030	1,048
3034	Other Contractual Services	-	-	-	-	85,000
3040	Travel & Per Diem	-	395	600	600	1,000
3043	Utility Services - streetlights	-	-	25,000	25,000	25,000
3051	Office Supplies	-	-	100	100	100
3054	Books, Publ., Subscr.	670	795	795	795	795
	subtotal	26,730	28,104	47,525	47,525	112,943
	TOTAL	26,730	28,104	47,525	47,525	112,943

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: COMMUNITY REDEVELOPMENT TRUST - 014

PROJECTS

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<u>Account</u>	<u>DESCRIPTION</u>	Actual	Actual	Adopted	Projected	Adopted
		Expenditures <u>FY 13-14</u>	Expenditures <u>FY 14-15</u>	Budget <u>FY 15-16</u>	Expenditures <u>FY 15-16</u>	Budget <u>FY 16-17</u>
6027	Demolitions/ Code Cleanup	3,725	-	-	-	-
6032	Downtown Landscape Maintenance	474	-	-	-	-
6033	Wayfinding & Gateway Signs	-	-	-	34,000	-
6038	Sidewalk Program	138,672	34,555	70,000	101,996	75,307
9003	Garden Project	2,324	-	-	-	-
9246	Kensington Gateway	942	-	-	-	-
9249	Street Rehabilitaion	-	328,839	-	66,732	-
9250	Palmetto Plaza	69,162	20,224	-	547,524	-
9543	Splash Pad	-	-	430,000	455,000	-
	Total	<u>215,299</u>	<u>383,618</u>	<u>500,000</u>	<u>1,205,252</u>	<u>75,307</u>

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**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: WATER & SEWER REVENUE - 040

FUND SUMMARY

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<u>DESCRIPTION</u>	Actual <u>FY 13-14</u>	Actual <u>FY 14-15</u>	Adopted <u>FY 15-16</u>	Projected <u>FY 15-16</u>	Adopted <u>FY 16-17</u>
TOTAL REVENUE	8,267,817	9,138,237	9,219,000	9,247,500	9,877,300
FUND BALANCE, OCTOBER 1ST	<u>8,285,321</u>	<u>6,838,508</u>	<u>4,042,558</u>	<u>5,794,887</u>	<u>4,121,953</u>
REVENUE & FUND BALANCE	16,553,138	15,976,745	13,261,558	15,042,387	13,999,253
TOTAL EXPENDITURE	<u>8,474,457</u>	<u>10,181,858</u>	<u>11,288,180</u>	<u>10,920,434</u>	<u>8,576,650</u>
REQUIRED RESERVES	1,240,173	1,267,656	1,382,850	1,493,156	1,619,163
AVAILABLE FUND BALANCE, SEPTEMBER 30TH	<u>5,598,335</u>	<u>4,527,231</u>	<u>590,528</u>	<u>2,628,797</u>	<u>3,803,441</u>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: WATER & SEWER REVENUE - 040

Revenues

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<u>Account</u>	<u>DESCRIPTION</u>	Actual	Actual	Adopted	Projected	Adopted
		Revenue FY 13-14	Revenue FY 14-15	Budget FY 15-16	Revenue FY 15-16	Budget FY 16-17
34030.10	Water Sales	3,608,105	4,013,632	4,200,000	4,030,000	4,297,000
34030.11	Water Sales- Sorrento Hills	215,750	298,518	250,000	310,000	334,800
34030.12	Water Sales - Heathrow	35,725	46,116	30,000	49,000	52,300
34030.20	Water Service Charges	64,411	78,990	85,000	78,000	83,800
34030.30	Water Tapping Charges	303,724	385,038	280,000	342,000	350,000
34030.40	Reclaimed Water Sales	188,621	273,067	225,000	275,000	295,800
34030.50	Backflow Prevention	10,680	20,575	11,000	16,000	20,000
34050.10	Sewer Service Charges	3,508,470	3,648,118	3,800,000	3,720,000	3,995,300
34050.11	Sewer Service- Sorrento Hills	115,656	133,204	115,000	140,000	150,000
34050.12	Sewer Service- Heathrow	40,655	43,050	38,000	47,500	51,300
34050.20	Sewer Tapping Charges	27,740	29,183	25,000	37,000	40,000
35430.00	Penalties	89,689	164,295	130,000	164,000	165,000
35440.01	Water Violations	12,928	11,101	10,000	7,000	10,000
36110.00	Interest Earnings	8,100	39,032	8,000	20,000	25,000
36430.00	Sale of Fixed Assets	12,545	(72,892)	10,000	-	-
36930.00	Miscellaneous	16,635	25,695	-	5,000	5,000
36950.00	Bad Debt Recovery	8,383	1,515	2,000	7,000	2,000
<b>TOTAL</b>		<b>8,267,817</b>	<b>9,138,237</b>	<b>9,219,000</b>	<b>9,247,500</b>	<b>9,877,300</b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: WATER & SEWER REVENUE - 040

Departmental Expenditure Summary

<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
<b>PUBLIC SERVICES</b>					
Administration	931,095	294,136	406,836	428,844	487,285
Drafting/ Design	76,916	84,592	82,827	81,992	-
* Customer Service	3,248	588,893	526,466	512,468	539,311
* Meter Reading	2,324	227,064	200,888	200,737	212,696
Subtotal	1,013,583	1,194,685	1,217,017	1,224,041	1,239,292
<b>WATER</b>					
Administration	268,539	209,087	288,653	248,229	266,918
Treatment	444,887	466,525	612,315	545,645	661,577
Distribution	679,650	722,866	960,123	1,080,026	932,454
Ground Maintenance	85,502	82,899	134,990	127,484	106,858
Backflow Prevention	47,978	54,927	80,420	63,331	73,879
Eastern Water System	115,006	117,656	154,742	133,298	175,280
Reclaimed Distribution	4,903	3,165	5,480	5,480	5,480
Subtotal	1,646,465	1,657,125	2,236,723	2,203,493	2,222,446
<b>WASTEWATER</b>					
Administration	96,254	136,734	148,586	142,961	149,749
Collection	433,574	393,373	467,318	442,435	510,576
Treatment	541,243	656,213	694,633	675,530	738,646
Laboratory	155,078	147,739	180,790	163,132	167,398
Reclaimed	177,658	153,091	195,972	165,028	202,414
Sludge Disposal	132,254	115,150	135,000	125,260	145,500
Eastern W/W Plant	201,115	206,522	258,293	240,215	224,137
Environmental Compliance	48,388	39,531	50,827	47,662	52,448
Eastern Lift Stations	50,402	46,031	57,604	52,731	55,862
Subtotal	1,835,966	1,894,384	2,189,023	2,054,954	2,246,730
<b>NON-DEPARTMENTAL</b>					
Fund Transfers to Other Funds	1,960,000	1,500,000	1,500,000	1,500,000	1,500,000
Fund Transfers - Renewal and Replmt.	1,516,236	1,559,948	3,447,811	3,447,811	600,000
Fund Transfers - Impact Fee Funds	-	1,034,337	-	-	-
Contingency	130,183	324,429	342,126	134,655	242,000
Insurance and Other Costs	372,024	1,016,950	355,480	355,480	526,182
Total Non-Departmental	3,978,443	5,435,664	5,645,417	5,437,946	2,868,182
TOTAL	8,474,457	10,181,858	11,288,180	10,920,434	8,576,650

\* Previously in General Fund with revenue from Water and Sewer Fund



**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**DEPARTMENT OVERVIEW**

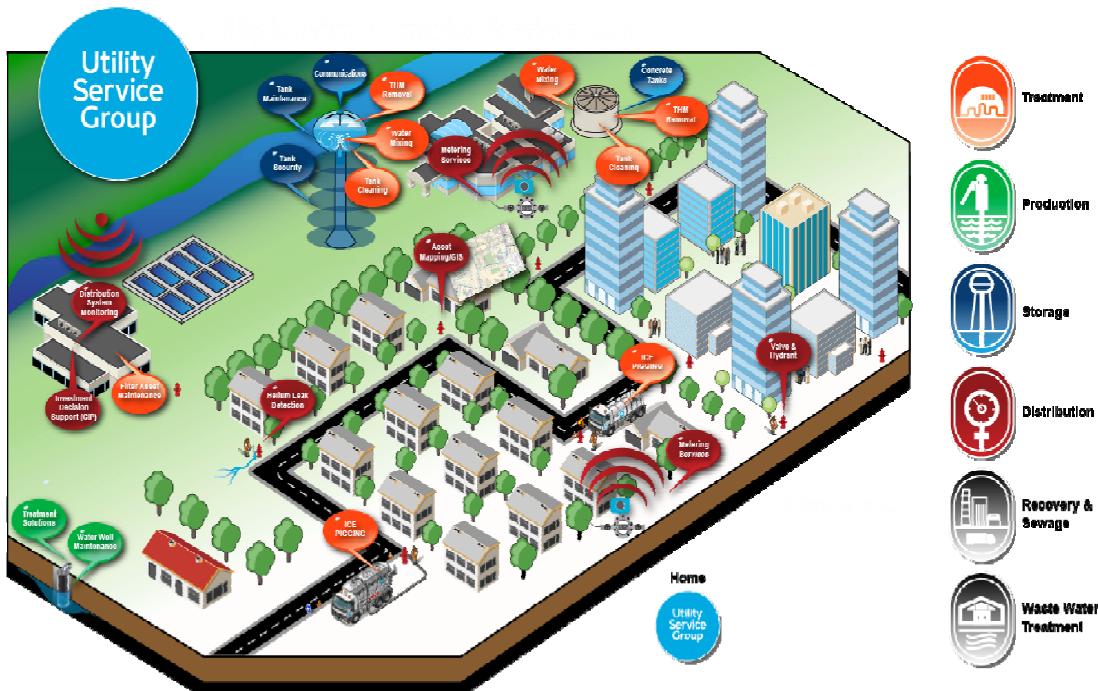
**FUND: WATER & SEWER REVENUE FUND**  
**DEPARTMENT: PUBLIC UTILITIES**  
**DESCRIPTION & GOALS/OBJECTIVES**

**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 system as well as its wastewater treatment and collection system. Services provided to the utilities include general administration, drafting, GIS, engineering and design. 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.

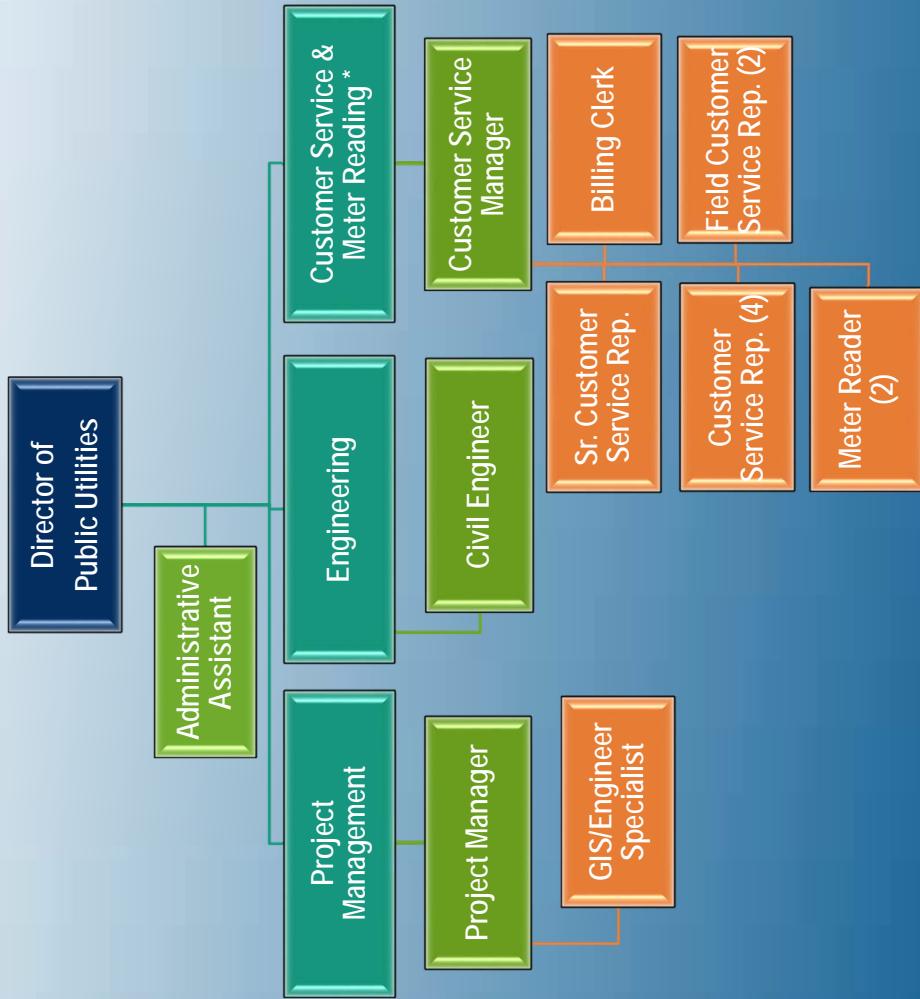
**Public Utilities Department Goals & Objectives**

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



# Public Utilities

(16 FTE)



\* Reports to the Finance Director

**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**DEPARTMENT SUMMARY**

**FUND: WATER & SEWER REVENUE**  
**DEPARTMENT: PUBLIC UTILITIES**  
**PROGRAM: SUMMARY**

<b>Activities Included:</b>	<b>Employee</b>	
	<b>Amount</b>	<b>FTE</b>
Administration	487,285	5
Drafting and GIS	-	- To merge with Administration FY 16-17
Customer Service	539,311	7
Meter Reading	212,696	4
<b>Subtotal</b>	<b>1,239,292</b>	<b>16</b>
One Time Costs	(10,000)	
Increase In Recurring Revenue		
<b>Net Recurring Budget Request</b>	<b>1,229,292</b>	

<b>Budget Summary</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
<b>Description:</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
<b>Personal Services</b>	277,170	857,940	909,591	915,290	938,983
<b>Operating Expenses</b>	732,328	226,899	278,426	272,898	290,309
<b>Subtotal</b>	<b>1,009,498</b>	<b>1,084,839</b>	<b>1,188,017</b>	<b>1,188,188</b>	<b>1,229,292</b>
<b>Capital</b>	<b>4,085</b>	<b>109,844</b>	<b>29,000</b>	<b>35,853</b>	<b>10,000</b>
<b>Total</b>	<b>1,013,583</b>	<b>1,194,683</b>	<b>1,217,017</b>	<b>1,224,041</b>	<b>1,239,292</b>
<b>Employees:</b>	<b>4</b>	<b>4</b>	<b>16</b>	<b>16</b>	<b>16</b>

<b>Authorized Personnel</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
Public Works Director	-	-	1	1	1
Public Works Deputy Director	-	1	-	-	-
Project Manager	-	1	1	1	1
Civil Engineer	-	-	1	1	1
City Engineer	1	-	-	-	-
Senior Engineering Designer	1	-	-	-	-
Customer Service Manager	-	-	1	1	1
Sr. Customer Service Representative	-	-	1	1	1
Customer Service Representative I	-	-	1	2	2
Customer Service Representative II	-	-	3	2	2
Billing Clerk	-	-	1	1	1
Field Customer Service Representative	-	-	2	2	2
Meter Reader I	-	-	1	1	1
Meter Reader II	-	-	1	1	1
Engineering Designer	1	1	-	-	-
GIS/Engineering Specialist	1	1	1	1	1
Public Works Administrative Assistant	-	-	1	1	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>16</b>	<b>16</b>	<b>16</b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: WATER & SEWER REVENUE - 040

Function	Department	Program			
Public Utilities	Public Utilities	Administration			
	536	3100			
Account	DESCRIPTION	Actual Expenditures FY 13-14	Actual Expenditures FY 14-15	Adopted Budget FY 15-16	Projected Expenditures FY 15-16
	<b>PERSONAL SERVICES</b>				
1012	Regular Salaries & Wages	157,562	191,777	261,649	253,265
1014	Overtime	2,036	2,115	2,400	1,500
1016	Bonus	-	-	-	300
1021	F.I.C.A. Taxes	12,998	14,677	20,201	19,513
1022	Florida Retirement	4,055	4,177	4,019	4,019
1023	Life & Health Insurance	18,920	27,278	37,920	37,920
1024	ICMA Retirement	5,990	8,256	12,621	15,303
	subtotal	201,561	248,280	338,810	331,820
					410,323
	<b>OPERATING EXPENSE</b>				
3031	Professional Services	-	20,451	23,000	60,753
3034	Other Contractual Services	714,329	-	-	-
3040	Travel & Per Diem	2,837	1,438	5,720	1,438
3041	Communication Services	3,311	2,935	4,231	3,293
3042	Transportation	171	34	182	33
3046	Repair & Maintenance	1,027	2,497	2,600	2,195
3047	Printing & Binding	45	264	1,500	228
3051	Office Supplies	2,000	937	1,040	937
3052	Operating Supplies	3,291	3,143	3,553	3,108
3054	Books, Publ., Subscr.	-	150	1,200	1,192
3055	Employee Study Expense	2,523	4,439	5,000	-
	subtotal	729,534	36,288	48,026	73,177
					76,962
	<b>CAPITAL OUTLAY</b>				
6064	Machinery & Equipment	-	9,567	20,000	23,847
	subtotal	-	9,567	20,000	23,847
	TOTAL	931,095	294,135	406,836	428,844
					487,285

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>	<u>Department</u>	<u>Program</u>				
Public Utilities	Public Utilities	Drafting/ Design				
	536	3110				
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
	<b><u>PERSONAL SERVICES</u></b>					
1012	Regular Salaries & Wages	53,487	54,651	54,295	54,295	-
1014	Overtime	220	309	500	-	-
1016	Bonus	-	-	-	100	-
1021	F.I.C.A. Taxes	3,551	4,242	4,154	4,154	-
1023	Life & Health Insurance	9,460	9,092	9,480	9,480	-
1024	ICMA Retirement	3,319	3,288	3,258	3,258	-
	subtotal	70,037	71,582	71,687	71,287	-
	<b><u>OPERATING EXPENSE</u></b>					
3031	Professional Services	-	-	1,500	-	-
3040	Travel & Per Diem	-	-	200	-	-
3041	Communication Services	-	-	120	-	-
3046	Repair & Maintenance	1,326	-	2,600	2,069	-
3047	Printing & Binding	-	-	680	680	-
3051	Office Supplies	1,468	1,153	1,000	500	-
3052	Operating Supplies	-	412	520	400	-
3055	Employee Study Expense	-	-	520	-	-
	subtotal	2,794	1,565	7,140	3,649	-
	<b><u>CAPITAL OUTLAY</u></b>					
6064	Machinery & Equipment	4,085	11,444	4,000	7,056	-
	subtotal	4,085	11,444	4,000	7,056	-
	<b>TOTAL</b>	<b>76,916</b>	<b>84,591</b>	<b>82,827</b>	<b>81,992</b>	<b>-</b>

Note: Drafting/Design Program 3110 will be combined with the Administration Program 3100 in FY 16-17

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: WATER & SEWER REVENUE - 040

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

<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	3,017	233,226	220,092	227,155	233,001
1014	Overtime	-	399	2,642	217	2,500
1016	Bonus	-	-	-	700	700
1021	F.I.C.A. Taxes	126	17,955	17,039	17,448	18,026
1022	Florida Retirement	18	2,376	2,415	2,415	2,573
1023	Life & Health Insurance	-	63,650	66,360	66,360	69,678
1024	ICMA Retirement	87	10,939	11,398	13,684	12,126
	subtotal	3,248	328,545	319,946	327,979	338,604
<b><u>OPERATING EXPENSE</u></b>						
3034	Other Contractual Services	-	55,829	70,100	61,015	65,920
3041	Communication Services	-	8,732	8,950	8,950	6,150
3042	Transportation	-	51,965	51,820	51,820	52,525
3043	Utility Services	-	13,261	12,300	12,300	10,000
3046	Repair & Maintenance	-	22,419	31,854	31,854	30,018
3047	Printing & Binding	-	13,717	15,186	10,000	16,510
3051	Office Supplies	-	3,707	5,750	3,600	5,500
3055	Employee Study Expense	-	1,884	5,560	-	4,084
	subtotal	-	171,514	201,520	179,539	190,707
<b><u>CAPITAL OUTLAY</u></b>						
6064	Equipment	-	88,833	5,000	4,950	10,000
	subtotal	-	88,833	5,000	4,950	10,000
	<b>TOTAL</b>	<b>3,248</b>	<b>588,892</b>	<b>526,466</b>	<b>512,468</b>	<b>539,311</b>

**Capital Detail FY16-17**

Lexmark M5170 Billing Printer

10,000

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>	<u>Department</u>	<u>Program</u>			
Public Utilities	Public Utilities	Meter Reading			
	536	3130			
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>
	<b><u>PERSONAL SERVICES</u></b>				
1012	Regular Salaries & Wages	2,176	150,331	120,516	125,336
1014	Overtime	20	2,721	3,750	2,979
1016	Bonus	-	-	-	400
1021	F.I.C.A. Taxes	71	12,686	9,506	9,847
1023	Life & Health Insurance	-	36,371	37,920	37,920
1024	ICMA Retirement	57	7,424	7,456	7,722
	subtotal	2,324	209,533	179,148	184,204
					190,056
	<b><u>OPERATING EXPENSE</u></b>				
3041	Communication Services	-	2,060	2,100	2,100
3046	Repair & Maintenance	-	4,868	4,250	1,992
3052	Operating Supplies	-	10,586	14,050	12,391
3055	Employee Study Expense	-	18	1,340	50
	subtotal	-	17,532	21,740	16,533
					22,640
	<b>TOTAL</b>	<b>2,324</b>	<b>227,065</b>	<b>200,888</b>	<b>200,737</b>
					<b>212,696</b>



**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**DEPARTMENT OVERVIEW**

**FUND: WATER & SEWER REVENUE FUND**  
**DEPARTMENT: WATER**  
**DESCRIPTION & GOALS/OBJECTIVES**

**Water Department Description**

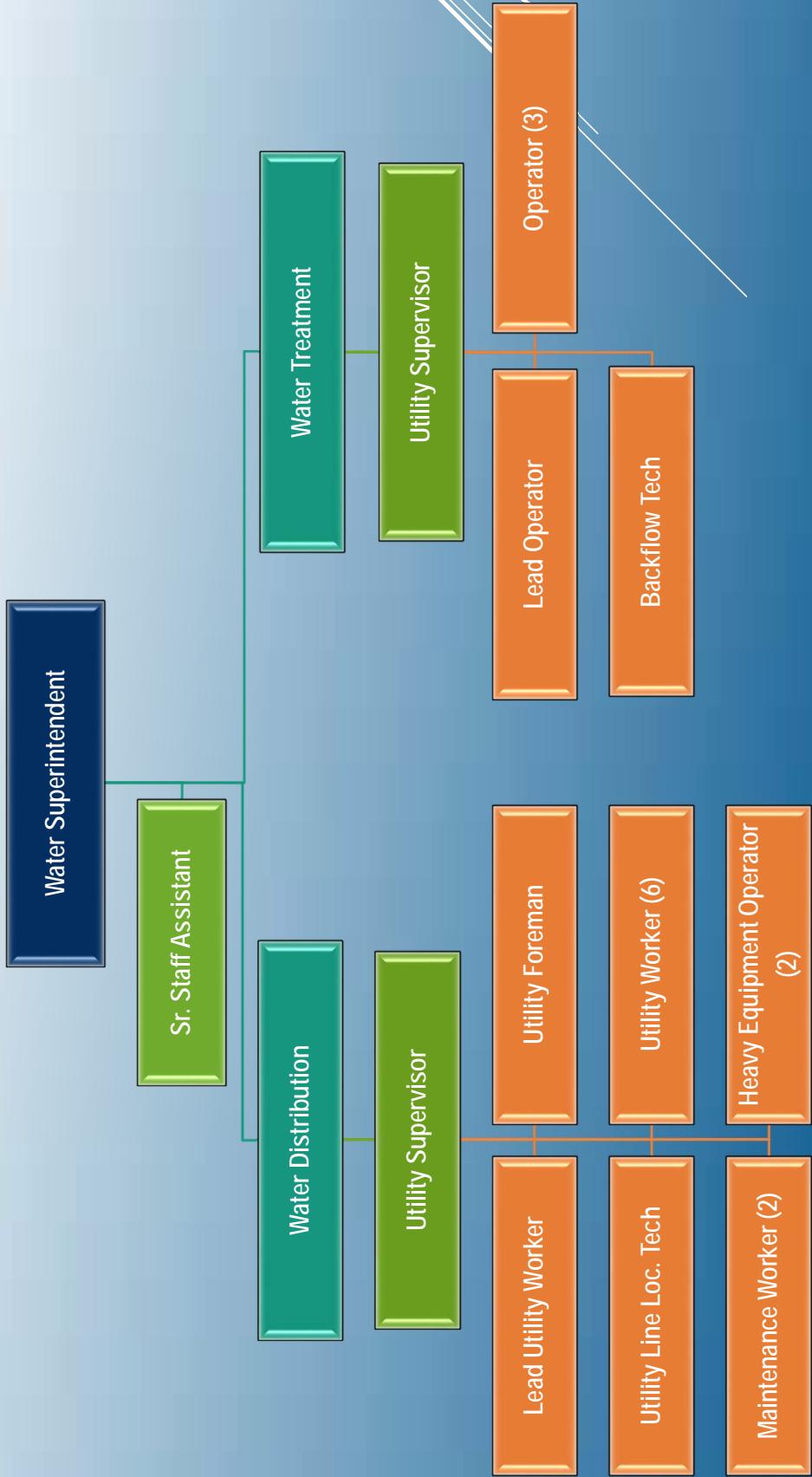
Under the supervision of the Public Works Director, the Water Department provides quality water for drinking and personal use to residents and visitors of the City of Eustis. The Department ensures provision and quality of water and adequate distribution pressure and capacity throughout the City. It 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.

**Water 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.



# Water (22 FTE)



**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**DEPARTMENT SUMMARY**

**FUND: WATER & SEWER REVENUE**  
**DEPARTMENT: WATER**  
**PROGRAM: SUMMARY**

<b>Activities Included:</b>	<b>Employee</b>	
	<b>Amount</b>	<b>FTE</b>
Administration	266,918	2
Water Treatment	661,577	4
Distribution	932,454	12
Ground Maintenance	106,858	2
Backflow Prevention/ Conservation	73,879	1
Eastern Water System	175,280	1
Reclaimed Distribution	5,480	-
<b>Subtotal</b>	<b>2,222,446</b>	<b>22</b>
One Time Costs	(10,000)	
Increase In Recurring Revenue	-	
<b>Net Recurring Budget Request</b>	<b>2,212,446</b>	

<b>Budget Summary</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
<b>Description:</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
<b>Personal Services</b>	998,673	990,587	1,126,542	1,115,568	1,190,636
<b>Operating Expenses</b>	647,329	657,640	957,180	735,068	1,021,810
<b>Subtotal</b>	<b>1,646,002</b>	<b>1,648,227</b>	<b>2,083,722</b>	<b>1,850,636</b>	<b>2,212,446</b>
<b>Capital</b>	463	8,904	153,000	352,857	10,000
<b>Total</b>	<b>1,646,465</b>	<b>1,657,131</b>	<b>2,236,722</b>	<b>2,203,493</b>	<b>2,222,446</b>
<b>Employees:</b>	21	21	22	22	22

<b>Authorized Personnel</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
Water Superintendent	-	1	1	1	1
Director	1	-	-	-	-
Senior Staff Assistant	1	1	1	1	1
Accounting Specialist	1	-	-	-	-
Accounting Specialist III	-	1	-	-	-
Utility Supervisor	2	2	2	1	1
Lead Operator	1	1	1	1	1
Operator B	1	1	-	-	-
Operator C-I	-	1	1	-	-
Operator C-II	1	-	1	2	2
Operator Trainee	-	-	1	1	1
Utility Foreman	1	1	1	1	1
Utility Lead Worker	1	1	1	1	1
Utility Worker I	-	2	4	1	1
Utility Worker II	-	-	-	1	1
Utility Worker III	3	3	2	2	2
Utility Line Locator Tech.	1	-	1	1	1
Heavy Equipment Operator	1	1	1	1	1
Maintenance Crew Chief	1	-	-	-	-
Maintenance Worker I	3	3	2	4	4
Maintenance Worker II	1	1	1	2	2
Backflow/Water Conservation Tech.	1	1	1	1	1
<b>Total</b>	<b>21</b>	<b>21</b>	<b>22</b>	<b>22</b>	<b>22</b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Utilities		Water		Administration		
Account	DESCRIPTION	Actual Expenditures FY 13-14	Actual Expenditures FY 14-15	Adopted Budget FY 15-16	Projected Expenditures FY 15-16	Adopted Budget FY 16-17
<b><u>PERSONAL SERVICE</u></b>						
1012	Regular Salaries & Wages	157,077	103,482	106,266	108,240	110,404
1014	Overtime	309	-	-	-	-
1016	Bonus	-	-	-	200	200
1021	F.I.C.A. Taxes	11,364	7,465	8,129	8,296	8,446
1022	Florida Retirement	5,416	5,032	4,971	4,971	5,364
1023	Life & Health Insurance	24,438	18,511	18,960	18,960	19,908
1024	ICMA Retirement	5,524	3,963	3,947	4,066	4,216
	subtotal	204,128	138,453	142,273	144,733	148,538
<b><u>OPERATING EXPENSES</u></b>						
3031	Professional Services	33,990	27,739	57,300	28,000	57,300
3034	Other Contractual Services	5,368	11,420	19,910	13,688	20,130
3040	Travel & Per Diem	38	39	1,500	50	1,000
3041	Communication Services	1,880	1,494	2,790	1,500	2,790
3042	Transportation	1,089	1,296	1,700	1,300	1,700
3043	Utility Services	7,771	11,550	12,400	10,000	12,400
3046	Repair & Maintenance	1,870	3,161	3,650	15,650	3,650
3047	Printing & Binding	1,416	-	1,500	-	1,500
3048	Promotional Activities	2,724	-	6,000	4,140	3,000
3051	Office Supplies	2,425	1,611	2,500	2,364	2,500
3052	Operating Supplies	3,297	2,314	7,850	3,000	7,850
3054	Books, Publ., Subscr.	2,508	1,251	2,900	1,404	3,060
3055	Employee Study Expense	35	385	4,380	400	1,500
	subtotal	64,411	62,260	124,380	81,496	118,380
<b><u>CAPITAL OUTLAY</u></b>						
6063	Improvements Other Than Bldgs	-	-	15,000	15,000	-
6064	Machinery & Equipment	-	8,376	7,000	7,000	-
	subtotal	-	8,376	22,000	22,000	-
	TOTAL	268,539	209,089	288,653	248,229	266,918

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Utilities		Water		Water Treatment		
		533		3310		
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures	Actual Expenditures	Adopted Budget	Projected Expenditures	Adopted Budget
		<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 15-16</u>	<u>FY 16-17</u>
	<u>PERSONAL SERVICE</u>					
1012	Regular Salaries & Wages	102,368	118,864	147,043	152,953	162,785
1014	Overtime	8,468	5,219	10,000	4,096	8,000
1016	Bonus	-	-	-	300	400
1021	F.I.C.A. Taxes	5,796	8,935	12,014	12,038	13,095
1023	Life & Health Insurance	27,592	27,441	37,920	37,920	39,816
1024	ICMA Retirement	6,986	7,411	9,368	9,440	10,271
	subtotal	151,210	167,870	216,345	216,747	234,367
	<u>OPERATING EXPENSES</u>					
3031	Professional Services	-	-	-	-	13,000
3034	Other Contractual Services	24,160	16,370	10,500	10,500	25,090
3040	Travel & Per Diem	710	87	1,500	790	2,000
3041	Communication Services	5,096	5,131	6,450	4,697	6,480
3043	Utility Services	163,591	180,164	200,000	180,000	200,000
3046	Repair & Maintenance	32,627	39,307	53,700	39,000	71,700
3052	Operating Supplies	64,891	56,537	95,800	70,000	97,600
3054	Books, Publ., Subscr.	62	250	140	140	460
3055	Employee Study Expense	2,540	810	5,880	3,021	5,880
	subtotal	293,677	298,656	373,970	308,148	422,210
	<u>CAPITAL OUTLAY</u>					
6064	Machinery & Equipment	-	-	22,000	20,750	5,000
	subtotal	-	-	22,000	20,750	5,000
	TOTAL	444,887	466,526	612,315	545,645	661,577

**Capital Detail FY 16-17**

Ardice #3 Check Valve

5,000

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Utilities		Water		Distribution		
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
<b><u>PERSONAL SERVICE</u></b>						
1012	Regular Salaries & Wages	323,946	348,907	386,023	387,266	412,928
1014	Overtime	9,528	10,978	18,000	8,990	14,000
1016	Bonus	-	-	-	1,200	1,200
1021	F.I.C.A. Taxes	22,785	25,324	30,908	30,398	32,751
1023	Life & Health Insurance	93,023	95,592	113,760	113,760	119,448
1024	ICMA Retirement	20,601	21,437	24,242	23,847	25,687
	subtotal	469,883	502,238	572,933	565,461	606,014
<b><u>OPERATING EXPENSES</u></b>						
3031	Professional Services	59,000	59,000	59,000	59,000	59,000
3034	Other Contractual Services	-	-	10,000	5,000	-
3040	Travel & Per Diem	1,047	608	4,500	1,980	4,500
3041	Communications	5,068	3,864	7,500	3,504	7,500
3046	Repair & Maintenance	88,899	115,763	163,000	135,000	175,000
3052	Operating Supplies	51,812	36,735	67,600	37,000	67,600
3054	Books, Publ., Subscr.	655	451	710	374	960
3055	Employee Study Expense	2,823	3,680	6,880	3,600	6,880
	subtotal	209,304	220,101	319,190	245,458	321,440
<b><u>CAPITAL OUTLAY</u></b>						
6064	Machinery & Equipment	463	528	68,000	269,107	5,000
	subtotal	463	528	68,000	269,107	5,000
	TOTAL	679,650	722,867	960,123	1,080,026	932,454

**Capital Detail FY 16-17**

Leak Locator

5,000

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Utilities		Water		Ground Maintenance		
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
<b>PERSONAL SERVICE</b>						
1012	Regular Salaries & Wages	47,707	54,404	52,392	53,307	55,842
1014	Overtime	1,400	1,148	1,000	2,896	3,000
1016	Bonus	-	-	-	200	200
1021	F.I.C.A. Taxes	3,421	2,266	4,085	4,314	4,517
1023	Life & Health Insurance	18,920	18,185	18,960	18,960	19,908
1024	ICMA Retirement	3,256	1,782	3,203	3,384	3,541
	subtotal	74,704	77,785	79,640	83,061	87,008
<b>OPERATING EXPENSES</b>						
3034	Other Contractual Services	-	1,169	5,500	1,170	5,500
3041	Communication Services	573	158	950	160	950
3046	Repair & Maintenance	2,070	439	4,000	3,293	5,000
3052	Operating Supplies	8,155	3,349	8,400	3,300	8,400
	subtotal	10,798	5,115	18,850	7,923	19,850
<b>CAPITAL OUTLAY</b>						
6064	Machinery & Equipment	-	-	36,500	36,500	-
	subtotal	-	-	36,500	36,500	-
	<b>TOTAL</b>	<b>85,502</b>	<b>82,900</b>	<b>134,990</b>	<b>127,484</b>	<b>106,858</b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Utilities		Water		Backflow Prevention/ Conservation		
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
<b><u>PERSONAL SERVICE</u></b>						
1012	Regular Salaries & Wages	20,193	26,757	32,107	27,498	28,047
1014	Overtime	78	-	3,000	-	3,000
1016	Bonus	-	-	-	100	100
1021	F.I.C.A. Taxes	1,610	1,975	2,686	2,111	2,376
1023	Life & Health Insurance	9,460	9,092	9,480	9,480	9,954
1024	ICMA Retirement	1,611	1,593	2,107	1,656	1,862
	subtotal	32,952	39,417	49,380	40,845	45,339
<b><u>OPERATING EXPENSES</u></b>						
3040	Travel & Per Diem	150	-	880	-	880
3041	Communication Services	230	329	550	330	550
3042	Transportation	1,285	1,523	2,700	1,530	2,700
3046	Repair & Maintenance	8,567	8,906	14,670	12,453	14,670
3047	Printing & Binding	1,337	970	2,500	1,837	2,500
3051	Office Supplies	186	759	800	760	800
3052	Operating Supplies	2,966	2,939	5,430	2,940	5,430
3054	Books, Publ., Subscr.	-	-	110	51	110
3055	Employee Study Expense	305	85	900	85	900
	subtotal	15,026	15,511	28,540	19,986	28,540
<b><u>CAPITAL OUTLAY</u></b>						
6064	Machinery & Equipment	-	-	2,500	2,500	-
	subtotal	-	-	2,500	2,500	-
	<b>TOTAL</b>	<b>47,978</b>	<b>54,928</b>	<b>80,420</b>	<b>63,331</b>	<b>73,879</b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Utilities		Water		Eastern Water System		
Account	DESCRIPTION	Actual Expenditures FY 13-14	Actual Expenditures FY 14-15	Adopted Budget FY 15-16	Projected Expenditures FY 15-16	Adopted Budget FY 16-17
<b><u>PERSONAL SERVICE</u></b>						
1012	Regular Salaries & Wages	45,056	45,435	42,707	44,305	45,191
1014	Overtime	5,500	4,132	7,000	4,200	7,000
1016	Bonus	-	-	-	100	100
1021	F.I.C.A. Taxes	2,915	3,331	3,803	3,719	3,993
1023	Life & Health Insurance	9,460	9,092	9,480	9,480	9,954
1024	ICMA Retirement	2,865	2,834	2,982	2,917	3,132
	subtotal	65,796	64,824	65,972	64,721	69,370
<b><u>OPERATING EXPENSES</u></b>						
3031	Professional Services	10,184	12,007	14,000	12,000	4,000
3034	Other Contractual Services	1,410	3,400	5,000	3,000	2,560
3040	Travel & Per Diem	362	-	880	168	880
3041	Communication Services	918	1,039	1,800	1,026	1,800
3043	Utility Services	19,435	24,463	29,000	24,500	29,000
3046	Repair & Maintenance	8,729	7,762	19,000	19,000	50,500
3052	Operating Supplies	7,937	4,085	16,150	5,983	16,150
3054	Books, Publ., Subscr.	-	75	40	-	120
3055	Employee Study Expense	235	-	900	900	900
	subtotal	49,210	52,831	86,770	66,577	105,910
<b><u>CAPITAL OUTLAY</u></b>						
6064	Machinery & Equipment	-	-	2,000	2,000	-
	subtotal	-	-	2,000	2,000	-
	<b>TOTAL</b>	<b>115,006</b>	<b>117,655</b>	<b>154,742</b>	<b>133,298</b>	<b>175,280</b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>	<u>Department</u>	<u>Program</u>			
Public Utilities	Water	Reclaimed Distribution			
	533	3370			
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>
	<b><u>OPERATING EXPENSES</u></b>				
3046	Repair & Maintenance	4,903	3,166	5,480	5,480
	subtotal	4,903	3,166	5,480	5,480
	TOTAL	4,903	3,166	5,480	5,480

**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**DEPARTMENT OVERVIEW**

**FUND: WATER & SEWER REVENUE FUND**  
**DEPARTMENT: WASTEWATER**  
**DESCRIPTON & GOALS/OBJECTIVES**

**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.

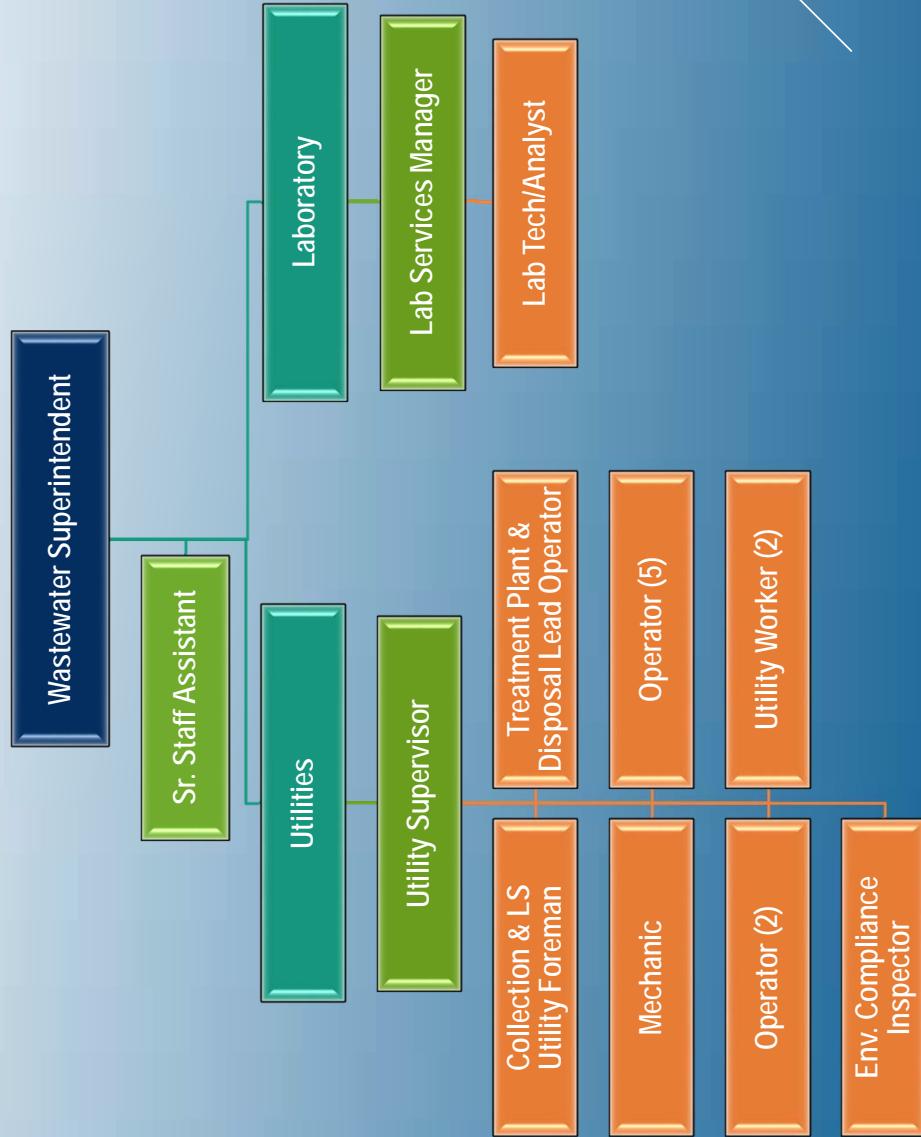
**Wastewater Department Goals & Objectives**

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 analyzing. Also, the Department will maintain award winning quality compliance through concentrated efforts of manpower and perseverance, economic management and process knowledge. Finally, with the Eastern Area Wastewater Treatment Plant Refurbishment Project, the goal is to establish and maintain communications between contractors and staff and event tracking, monitoring, and quality assurance as necessary to ensure a successful project.



# Wastewater

(18 FTE)



**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**DEPARTMENT SUMMARY**

**FUND: WATER & SEWER REVENUE**  
**DEPARTMENT: WASTEWATER**  
**PROGRAM: SUMMARY**

		<b>Employee</b>	
<b>Activities Included:</b>		<b>Amount</b>	<b>FTE</b>
Administration		149,749	2
Collection & Lift Station		510,576	3
Treatment		738,646	6
Laboratory		167,398	2
Reclaimed		202,414	1
Sludge Disposal		145,500	-
Eastern Wastewater Plant		224,137	2
Environmental Compliance		52,448	1
Eastern Lift Stations		<u>55,862</u>	<u>1</u>
Subtotal		2,246,730	18
One Time Costs		(59,750)	
Increase In Recurring Revenue		-	
Net Recurring Budget Request		<u>2,186,980</u>	
<b>Budget Summary</b>		<b>Actual</b>	<b>Actual</b>
<b>Description:</b>		<b>FY 13-14</b>	<b>FY 14-15</b>
Personal Services		930,964	1,011,526
Operating Expenses		811,214	792,188
Subtotal		1,742,178	1,803,714
Capital		<u>93,788</u>	<u>90,659</u>
Total		1,835,966	1,894,373
Employees:		16	16
		18	18
		18	18
<b>Authorized Personnel</b>			
<b>Position Title</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
Wastewater Superintendent	-	1	1
Director	1	-	-
Sr. Staff Assistant	-	-	1
Lift Station Operator	2	2	2
Lift Station Mechanic	1	1	1
Utility Supervisor	1	1	1
Utility Foremen	1	1	1
Utility Worker III	2	2	2
Lead Operator	1	1	1
Operator A	1	1	3
Operator B	1	1	1
Operator C-I	2	1	-
Operator C-II	-	1	1
Laboratory Manager	1	1	1
Laboratory Technician/Analyst	1	1	1
Environmental Compliance Inspector	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total</b>	<b>16</b>	<b>16</b>	<b>18</b>
		18	18

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>	<u>Department</u>	<u>Program</u>				
Public Utilities	Wastewater	Administration				
	535	3500				
Account	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
	<u>PERSONAL SERVICES</u>					
1012	Regular Salaries & Wages	68,883	95,573	102,606	100,906	102,925
1014	Overtime	-	-	100	-	100
1016	Bonus	-	-	-	200	200
1021	F.I.C.A. Taxes	4,647	7,147	7,849	7,735	7,882
1022	Florida Retirement	4,974	5,111	5,252	5,252	5,481
1023	Life & Health Insurance	9,460	18,185	18,960	18,960	19,908
1024	ICMA Retirement	-	1,523	1,869	1,767	1,803
	subtotal	87,964	127,539	136,636	134,820	138,299
	<u>OPERATING EXPENSES</u>					
3031	Professional Services	610	469	800	800	800
3034	Other Contractual Services	780	317	900	320	1,500
3040	Travel & Per Diem	181	39	1,000	50	500
3041	Communication Services	699	1,464	1,500	1,240	1,500
3042	Transportation	143	39	350	50	350
3046	Repair & Maintenance	787	302	1,400	505	800
3051	Office Supplies	1,366	2,473	2,500	2,500	2,500
3052	Operating Supplies	1,550	2,022	2,500	2,030	2,500
3055	Employee Study Expense	965	122	1,000	646	1,000
	subtotal	7,081	7,247	11,950	8,141	11,450
	<u>CAPITAL OUTLAY</u>					
6064	Machinery & Equipment	1,209	1,946	-	-	-
	subtotal	1,209	1,946	-	-	-
	TOTAL	<u>96,254</u>	<u>136,732</u>	<u>148,586</u>	<u>142,961</u>	<u>149,749</u>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Utilities		Wastewater		Collection & Lift Station		
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
<b>PERSONAL SERVICES</b>						
1012	Regular Salaries & Wages	115,994	121,024	122,158	123,130	125,594
1014	Overtime	6,273	3,095	5,200	3,000	5,200
1016	Bonus	-	-	-	300	300
1021	F.I.C.A. Taxes	8,266	8,788	9,743	9,671	10,006
1022	Florida Retirement	6,333	6,429	6,727	6,727	6,811
1023	Life & Health Insurance	28,380	27,278	28,440	28,440	29,862
1024	ICMA Retirement	2,166	2,073	2,150	2,150	2,103
	subtotal	167,412	168,687	174,418	173,418	179,876
<b>OPERATING EXPENSES</b>						
3034	Other Contractual Services	31	756	146,000	140,000	163,500
3040	Travel & Per Diem	535	253	1,000	912	1,000
3041	Communication Services	7,052	1,941	13,000	4,912	13,000
3043	Utility Services	37,729	46,802	53,000	46,900	58,400
3046	Repair & Maintenance	27,893	57,927	48,000	48,000	48,000
3052	Operating Supplies	144,648	108,675	20,000	18,093	45,000
3055	Employee Study Expense	755	(149)	1,800	100	1,800
	subtotal	218,643	216,205	282,800	258,917	330,700
<b>CAPITAL OUTLAY</b>						
6063	Capital Improvements	-	4,582	5,000	5,000	-
6064	Machinery & Equipment	47,519	3,899	5,100	5,100	-
	subtotal	47,519	8,481	10,100	10,100	-
	TOTAL	433,574	393,373	467,318	442,435	510,576

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: WATER & SEWER REVENUE - 040

Function	Department	Program				
Public Utilities	Wastewater	Treatment				
	535	3520				
Account	Description	Actual Expenditures FY 13-14	Actual Expenditures FY 14-15	Adopted Budget FY 15-16	Projected Expenditures FY 15-16	Adopted Budget FY 16-17
<b>PERSONAL SERVICES</b>						
1012	Regular Salaries & Wages	213,417	258,531	264,823	266,769	261,801
1014	Overtime	8,755	6,080	7,000	7,000	7,000
1016	Bonus	-	-	-	600	600
1021	F.I.C.A. Taxes	14,944	19,547	20,794	20,989	20,608
1022	Florida Retirement	4,795	4,577	2,865	2,865	-
1023	Life & Health Insurance	47,300	54,557	56,880	56,880	59,724
1024	ICMA Retirement	11,689	13,277	13,971	13,971	16,163
	subtotal	300,900	356,569	366,333	369,074	365,896
<b>OPERATING EXPENSES</b>						
3031	Professional Services	-	-	1,500	-	-
3034	Other Contractual Services	2,464	19,148	24,500	19,150	55,400
3040	Travel & Per Diem	211	1,822	2,000	2,000	2,000
3041	Communication Services	2,592	2,494	6,000	3,000	3,000
3043	Utility Services	109,581	115,017	140,000	131,812	146,000
3046	Repair & Maintenance	40,775	47,722	34,000	34,000	34,000
3052	Operating Supplies	75,498	59,149	70,000	66,194	93,600
3055	Employee Study Expense	3,400	3,956	4,000	4,000	4,000
	subtotal	234,521	249,308	282,000	260,156	338,000
<b>CAPITAL OUTLAY</b>						
6063	Improv. O/T Buildings	-	-	-	-	24,750
6064	Machinery & Equipment	5,822	50,336	46,300	46,300	10,000
	subtotal	5,822	50,336	46,300	46,300	34,750
	TOTAL	541,243	656,213	694,633	675,530	738,646

**Capital Detail FY 16-17**

Sodium Hypochlorite Storage Tanks	24,750
2 - Filter Media Cloth	10,000

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Utilities	Wastewater 535	Laboratory 3530

<u>Account</u>	<u>DESCRIPTION</u>	Actual	Actual	Adopted	Projected	Adopted
		Expenditures FY 13-14	Expenditures FY 14-15	Budget FY 15-16	Expenditures FY 15-16	Budget FY 16-17
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	87,113	87,713	91,000	89,392	91,180
1014	Overtime	56	96	150	100	150
1016	Bonus	-	-	-	200	200
1021	F.I.C.A. Taxes	6,207	6,744	6,973	6,862	6,987
1022	Florida Retirement	2,881	2,969	3,203	3,203	3,209
1023	Life & Health Insurance	18,920	18,185	18,960	18,960	19,908
1024	ICMA Retirement	2,820	2,782	2,854	2,854	2,914
	subtotal	117,997	118,489	123,140	121,571	124,548
<b><u>OPERATING EXPENSES</u></b>						
3031	Professional Services	4,507	5,290	5,500	5,000	5,500
3034	Other Contractual Services	6,233	5,444	7,500	5,450	7,500
3040	Travel & Per Diem	1,001	543	1,500	545	1,500
3041	Communication Services	253	75	350	75	350
3046	Repair & Maintenance	884	90	1,400	90	1,400
3052	Operating Supplies	20,518	14,463	18,500	14,541	20,700
3054	Books, Publ., Subscr.	142	111	150	110	150
3055	Employee Study Expense	352	747	750	750	750
	subtotal	33,890	26,763	35,650	26,561	37,850
<b><u>CAPITAL OUTLAY</u></b>						
6063	Improvements Other than Bldgs			7,000	7,000	-
6064	Machinery & Equipment	3,191	2,486	15,000	15,000	5,000
	subtotal	3,191	2,486	22,000	15,000	5,000
	TOTAL	155,078	147,738	180,790	163,132	167,398

**Capital Detail FY 16-17**

*D.O. Meter and Probe*

5,000

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Utilities	Wastewater 535	Reclaimed 3540

<u>Account</u>	<u>DESCRIPTION</u>	Actual	Actual	Adopted	Projected	Adopted
		Expenditures FY 13-14	Expenditures FY 14-15	Budget FY 15-16	Expenditures FY 15-16	Budget FY 16-17
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	30,604	27,037	30,005	28,871	29,449
1014	Overtime	265	14	300	100	300
1016	Bonus	-	-	-	100	100
1021	F.I.C.A. Taxes	2,038	1,769	2,318	2,223	2,276
1022	Florida Retirement	3,508	-	-	-	-
1023	Life & Health Insurance	9,460	8,304	9,480	9,480	9,954
1024	ICMA Retirement	300	1,483	1,818	1,744	1,785
	subtotal	46,175	38,607	43,921	42,518	43,864
<b><u>OPERATING EXPENSES</u></b>						
3034	Other Contractual Services	15,146	6,928	10,000	6,930	6,000
3041	Communication Services	937	252	950	250	950
3043	Utility Services	68,096	75,978	76,000	76,000	82,000
3046	Repair & Maintenance	16,514	13,112	30,000	22,330	30,000
3052	Operating Supplies	11,090	9,848	33,100	15,000	33,100
	subtotal	111,783	106,118	150,050	120,510	152,050
<b><u>CAPITAL OUTLAY</u></b>						
6064	Machinery & Equipment	19,700	8,364	2,000	2,000	6,500
	subtotal	19,700	8,364	2,000	2,000	6,500
	TOTAL	177,658	153,089	195,971	165,028	202,414

***Capital Detail FY 16-17***

Zero Turn Mower

6,500

# **CITY OF EUSTIS ANNUAL BUDGET**

**FUND: WATER & SEWER REVENUE - 040**

<u>Function</u>	<u>Department</u>	<u>Program</u>				
Public Utilities	Wastewater	Sludge Disposal				
	535	3550				
Account	DESCRIPTION	Actual Expenditures FY 13-14	Actual Expenditures FY 14-15	Adopted Budget FY 15-16	Projected Expenditures FY 15-16	Adopted Budget FY 16-17
	<u>OPERATING EXPENSES</u>					
3034	Other Contractual Services	89,572	92,400	103,000	103,000	113,000
3041	Communication Services	247	118	1,000	100	500
3046	Repair & Maintenance	6,160	2,357	7,000	2,360	5,000
3052	Operating Supplies	19,928	15,793	20,000	15,800	22,000
	subtotal	115,907	110,668	131,000	121,260	140,500
	<u>CAPITAL OUTLAY</u>					
6064	Machinery & Equipment	16,347	4,480	4,000	4,000	5,000
	subtotal	16,347	4,480	4,000	4,000	5,000
	TOTAL	132,254	115,148	135,000	125,260	145,500

## Capital Detail FY 16-17

## *Filter Belts*

5,000

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Utilities		Wastewater		Eastern W/W Plant		
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures	Actual Expenditures	Adopted Budget	Projected Expenditures	Adopted Budget
		<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 15-16</u>	<u>FY 16-17</u>
	<b><u>PERSONAL SERVICES</u></b>					
1012	Regular Salaries & Wages	85,707	86,639	90,297	91,110	92,934
1014	Overtime	8,766	7,203	5,200	5,200	5,200
1016	Bonus	-	-	-	200	200
1021	F.I.C.A. Taxes	6,662	6,629	7,306	7,383	7,507
1023	Life & Health Insurance	18,920	18,185	18,960	18,960	19,908
1024	ICMA Retirement	5,663	5,535	5,730	5,791	5,888
	subtotal	125,718	124,191	127,493	128,644	131,637
	<b><u>OPERATING EXPENSES</u></b>					
3031	Professional Services	12,995	-	-	-	-
3034	Other Contractual Services	3,000	4,129	15,500	7,509	6,000
3040	Travel & Per Diem	-	-	500	-	500
3041	Communication Services	1,659	2,046	4,700	2,050	3,700
3043	Utility Services	29,426	33,280	38,000	36,375	41,000
3046	Repair & Maintenance	9,987	6,695	14,000	7,817	12,000
3051	Office Supplies	185	118	200	120	200
3052	Operating Supplies	18,145	15,584	15,000	15,000	20,200
3055	Employee Study Expense	-	340	400	200	400
	subtotal	75,397	62,192	88,300	69,071	84,000
	<b><u>CAPITAL OUTLAY</u></b>					
6063	Improv. Building	-	11,868	-	-	-
6064	Machinery & Equipment	-	8,271	42,500	42,500	8,500
	subtotal	-	20,139	42,500	42,500	8,500
	<b>TOTAL</b>	<b>201,115</b>	<b>206,522</b>	<b>258,293</b>	<b>240,215</b>	<b>224,137</b>

***Capital Detail FY 16-17***

*Refrigerated Sampler*

8,500

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Utilities		Wastewater		Environmental Compliance		
Account	DESCRIPTION	Actual Expenditures FY 13-14	Actual Expenditures FY 14-15	Adopted Budget FY 15-16	Projected Expenditures FY 15-16	Adopted Budget FY 16-17
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	29,243	29,475	30,738	31,037	31,658
1014	Overtime	11	5	100	-	100
1016	Bonus	-	-	-	100	100
1021	F.I.C.A. Taxes	2,120	2,194	2,359	2,381	2,430
1023	Life & Health Insurance	9,460	9,092	9,480	9,480	9,954
1024	ICMA Retirement	1,815	1,798	1,850	1,868	1,906
	subtotal	42,649	42,564	44,527	44,866	46,148
<b><u>OPERATING EXPENSES</u></b>						
3040	Travel & Per Diem	-	253	450	254	450
3041	Communication Services	198	65	500	75	500
3046	Repair & Maintenance	690	44	700	50	700
3047	Printing & Binding	1,191	-	1,000	80	1,000
3052	Operating Supplies	3,660	2,176	3,400	2,175	3,400
3055	Employee Study Expense	-	-	250	162	250
	subtotal	5,739	2,538	6,300	2,796	6,300
<b><u>CAPITAL OUTLAY</u></b>						
6064	Machinery & Equipment	-	(5,573)	-	-	-
	subtotal	-	(5,573)	-	-	-
	TOTAL	48,388	39,529	50,827	47,662	52,448

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>	<u>Department</u>	<u>Program</u>			
Public Utilities	Wastewater	Eastern Lift Stations			
	535	3580			
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>
	<b>PERSONAL SERVICES</b>				
1012	Regular Salaries & Wages	28,742	23,082	29,963	27,722
1014	Overtime	-	-	150	150
1016	Bonus	-	-	-	100
1021	F.I.C.A. Taxes	2,179	1,663	2,304	2,139
1023	Life & Health Insurance	9,460	8,671	9,480	9,480
1024	ICMA Retirement	1,768	1,464	1,807	1,807
	subtotal	42,149	34,880	43,704	41,398
					42,362
	<b>OPERATING EXPENSES</b>				
3041	Communication Services	198	217	1,200	283
3043	Utility Services	4,669	6,345	6,300	6,300
3046	Repair & Maintenance	827	1,865	2,000	2,000
3052	Operating Supplies	2,559	2,722	4,400	2,750
	subtotal	8,253	11,149	13,900	11,333
					13,500
	<b>TOTAL</b>	<b>50,402</b>	<b>46,029</b>	<b>57,604</b>	<b>52,731</b>
					<b>55,862</b>

**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**DEPARTMENT SUMMARY**

**FUND: WATER & SEWER REVENUE**  
**DEPARTMENT: NON-DEPARTMENTAL**  
**PROGRAM: SUMMARY**

<b><u>Activities Included:</u></b>	<b><u>Amount</u></b>
Fund Transfers	2,100,000
Contingency	242,000
Insurance	526,182
Subtotal	<u>2,868,182</u>
One Time Costs	(372,000)
Net Recurring Budget Request	<u>2,496,182</u>

<b><u>Budget Summary</u></b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
<b><u>Description:</u></b>	<b><u>FY 13-14</u></b>	<b><u>FY 14-15</u></b>	<b><u>FY 15-16</u></b>	<b><u>FY 15-16</u></b>	<b><u>FY 16-17</u></b>
Other	3,978,442	5,435,663	5,645,417	5,437,946	2,868,182
<b>Total</b>	<b>3,978,442</b>	<b>5,435,663</b>	<b>5,645,417</b>	<b>5,437,946</b>	<b>2,868,182</b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: WATER AND SEWER REVENUE - 40

<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Utilities	Non-Departmental	Fund Transfers
	536	8100

Account	<u>DESCRIPTION</u>	Actual	Actual	Adopted	Projected	Adopted
		Expenditures	Expenditures	Budget	Expenditures	Budget
	<u>NON-DEPARTMENTAL</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 15-16</u>	<u>FY 16-17</u>
9101	Trans. to General Fd.	1,260,000	1,500,000	1,500,000	1,500,000	1,500,000
9110	Trans. To Sales Tax Rev. Fd.	150,000	-	-	-	-
9142	Trans to W&S R&R Fd.	1,516,236	1,559,948	3,447,811	3,447,811	600,000
9165	Trans. to Water Impact Fd.	150,000	150,000	-	-	-
9166	Trans. to Sewer Impact Fd.	400,000	884,336	-	-	-
	TOTAL	<u>3,476,236</u>	<u>4,094,284</u>	<u>4,947,811</u>	<u>4,947,811</u>	<u>2,100,000</u>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: WATER AND SEWER REVENUE - 40

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Utilities		Non-Departmental		Contingency		
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures FY 13-14	Actual Expenditures FY 14-15	Adopted Budget FY 15-16	Projected Expenditures FY 15-16	Adopted Budget FY 16-17
<b><u>NON-DEPARTMENTAL</u></b>						
9204	Unemployment Comp.	-	-	5,000	-	2,000
9026	Rate Study	-	31,628	-	8,655	-
9006	Contingency - Water	-	2,797	50,000	-	50,000
9007	Contingency - Sewer	-	-	50,000	1,000	50,000
9010	City Manager Search	14,700	27,804	-	-	-
9016	Termination Pay	3,189	23,371	25,000	-	15,000
9224	Market Pay & Merit Adjustment	-	-	87,126	-	-
9018	Bad Debt Write-Off	<u>112,293</u>	<u>238,829</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>
TOTAL		<u>130,182</u>	<u>324,429</u>	<u>342,126</u>	<u>134,655</u>	<u>242,000</u>

Note: Market Pay & Merit Adjustment of 2% has been allocated to the salary programs for FY 16-17.

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: WATER AND SEWER REVENUE - 40

<u>Function</u>	<u>Department</u>	<u>Program</u>			
Public Utilities	Non-Departmental	Insurance			
	536				8500
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>
	<u>NON-DEPARTMENTAL</u>				Adopted Budget <u>FY 16-17</u>
3032	Accounting & Auditing	27,485	26,595	30,480	30,480
3045	Insurance	302,500	350,924	325,000	325,000
3055	Non-Dept Pension Expense	-	(27,806)	-	-
3059	Depreciation	-	616,362	-	-
7073	Other Debt Cost	-	-	-	130,000
3058	OPEB	42,039	50,875	-	-
	TOTAL	372,024	1,016,950	355,480	355,480
					526,182

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: RECLAIMED WATER PROJECT - 41

FUND SUMMARY

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<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual FY 13-14</u>	<u>Actual FY 14-15</u>	<u>Adopted FY 15-16</u>	<u>Projected FY 15-16</u>	<u>Adopted FY 16-17</u>
<b><u>REVENUE</u></b>						
36110.00	Interest Earnings	285	117	250	100	100
	<b>TOTAL REVENUE</b>	<b>285</b>	<b>117</b>	<b>250</b>	<b>100</b>	<b>100</b>
	<b>FUND BALANCE, OCTOBER 1ST</b>	<b>191,995</b>	<b>189,644</b>	<b>192,245</b>	<b>187,125</b>	<b>187,225</b>
	<b>REVENUE &amp; FUND BALANCE</b>	<b>192,280</b>	<b>189,761</b>	<b>192,495</b>	<b>187,225</b>	<b>187,325</b>
<b><u>EXPENDITURES</u></b>						
6063	Construction	2,636	2,636	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>2,636</b>	<b>2,636</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>FUND BALANCE, SEPTEMBER 30TH</b>	<b>189,644</b>	<b>187,125</b>	<b>192,495</b>	<b>187,225</b>	<b>187,325</b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: WATER & SEWER RENEWAL & REPLACEMENT - 42

FUND SUMMARY

<u>Account</u>	<u>DESCRIPTION</u>	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Projected FY 15-16	Adopted FY 16-17
<u>REVENUE</u>						
36110.00	Interest Earnings	2,857	1,940	1,500	3,000	5,000
33420.00	SJRWM Grant	-	-	-	-	2,300,000
38166.00	Trans. from Sewer Impact	-	-	-	-	800,000
38810.00	Other Revenue-Sale of Capital	-	-	-	-	1,500,000
38310.00	Loan Proceeds	-	-	-	-	1,805,500
38310.00	Bond Proceeds	-	-	-	-	8,034,700
38140.00	Trans. from W & S Rev. Fd.	<u>1,516,236</u>	<u>2,057,204</u>	<u>3,447,811</u>	<u>3,447,811</u>	<u>600,000</u>
TOTAL REVENUE		1,519,093	2,059,144	3,449,311	3,450,811	15,045,200
FUND BALANCE, OCTOBER 1ST						
		<u>487,235</u>	<u>1,752,421</u>	<u>547,689</u>	<u>2,967,222</u>	<u>3,769,031</u>
REVENUE & FUND BALANCE						
		2,006,328	3,811,565	3,997,000	6,418,033	18,814,231
<u>EXPENDITURES</u>						
9201	Contingency	31,058	-	-	-	-
	Debt Service	-	-	-	-	501,000
	Water and Sewer Projects	<u>222,849</u>	<u>844,343</u>	<u>3,997,000</u>	<u>2,649,002</u>	<u>13,605,900</u>
	TOTAL EXPENDITURES	253,907	844,343	3,997,000	2,649,002	14,106,900
FUND BALANCE, SEPTEMBER 30TH						
		<u>1,752,421</u>	<u>2,967,222</u>	<u>-</u>	<u>3,769,031</u>	<u>4,707,331</u>

**CITY OF EUSTIS  
ANNUAL BUDGET**

FUND: WATER & SEWER RENEWAL & REPLACEMENT - 42

Water & Sewer Projects

<b>DESCRIPTION</b>	<b>Actual Expenditures</b>	<b>Actual Expenditures</b>	<b>Adopted Budget</b>	<b>Projected Expenditures</b>	<b>Adopted Budget</b>
	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
533-6632 Check Valves - Rebuild/Replace*	-	1,998	10,000	10,000	20,000
533-6503 Ardice Well	-	2,900	-	-	-
533-6564 Lakeview Ave Water Replacement	-	-	1,250,000	-	1,250,000
533-6631 Water Pump Replacement*	-	30,447	22,000	22,000	88,000
533-6535 Chemical System Maintenance*	-	13,901	14,000	14,000	56,000
533-6630 Directional Bores*	-	-	10,000	10,000	40,000
533-6559 Haselton Water Plant Electrical Engineerin	-	35,695	-	33,564	-
533-6635 Haselton Plant Electric	-	-	-	379,500	-
533-6502 Meter Head Replacements*	218,804	-	180,000	180,000	180,000
533-6507 Meter Replacements*	-	154,719	39,000	39,000	39,000
533-6548 Elevated Tank	-	-	-	14,250	-
533-6550 Water Audit Leak Detection	-	-	-	95,000	-
533-6553 Northwind Dr. & Twin Oaks Water Main	-	1,800	-	-	-
533-6554 Plant Well Pumps	1,045	30,447	-	-	-
533-6558 Water Line Replacement	-	53,023	-	33,715	-
533-6562 WLR Hollywood	-	-	-	110,484	-
533-6633 Tank Painting*	-	-	5,000	5,000	20,000
533-6636 SR44 Widening	-	-	-	129,000	-
533-6547 Update Master Water Plan	3,000	19,379	-	18,248	-
533-6628 Idlewild Line Replacement	-	32,685	-	21,118	-
533-6627 Water Tank Inspections*	-	20,323	-	-	70,000
533-TBD CR44 Ardice Bulk Flouride and Controls	-	-	-	-	26,700
533-TBD Three Lakes Galvanized Main Replace	-	-	-	-	242,000
535-6656 Air Release Valve Rehab. Or Replace*	-	-	10,000	10,000	20,000
535-6645 Effluent Pump and Motor	-	28,780	26,000	29,000	30,000
535-6664 Lakeview Ave Sewer Replacement	-	-	1,250,000	-	1,250,000
535-6666 Check Valve Replacement	-	-	46,000	28,500	-
535-6665 Eastern Reliability Modifications	-	-	750,000	507,645	-
535-6655 Idlewild Ave. Sewer Main Replacement	-	27,557	-	217,902	-
535-6646 Main Plant Pretreatment	-	233,053	-	102,516	-
535-6648 Lakeshore Dr. Jackson St. & Starbird Reha	-	75,415	-	-	-
535-6650 Lift Station Controls	-	-	27,000	27,000	27,000
535-6657 Manhole Rehab.	-	-	20,000	20,000	20,000
535-6658 WWPT Nitro Engineering	-	-	-	134,060	-
535-6661 Security Surveillance	-	-	-	105,000	-
535-6668 Clarifier Filter Skids	-	-	275,000	275,000	-
535-TBD Grove St Sewer Slipline	-	-	-	-	78,200
535-TBD Northside Slipline	-	-	-	-	264,500
535-TBD Southside Slipline	-	-	-	-	161,000
535-TBD Mcd-Mary Rehab Slipline	-	-	-	-	121,000
535-TBD Eastern Wastewater Treatment Plant Expan	-	-	-	-	7,000,000
535-TBD Sludge Handling Upgrade	-	-	-	-	525,000

**CITY OF EUSTIS  
ANNUAL BUDGET**

FUND: WATER & SEWER RENEWAL & REPLACEMENT - 42

Water & Sewer Projects

	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>
535-TBD Master Lift Station Upgrade	-	-	-	-	485,000
535-TBD Eastern Pretreatment System Replace	-	-	-	-	285,000
535-6667 Reclaimed Pumps	-	-	28,000	50,500	-
535-6643 Submersible Pumps	-	21,252	35,000	27,000	35,000
535-TBD Tractor Boom Mower*	-	-	-	-	140,000
535-TBD Sludge Tanker*	-	-	-	-	150,000
535-TBD One-ton Service Truck*	-	-	-	-	40,000
535-TBD Half Ton Service Truck*	-	-	-	-	30,000
535-TBD One Ton Dump Truck*	-	-	-	-	80,000
535-TBD Crew Cab Service Truck*	-	-	-	-	70,000
533-TBD Water Department Car*	-	-	-	-	25,000
533-TBD Half Ton Treatment Pickup Truck*	-	-	-	-	30,000
535-TBD Wastewater Pickup Replacements*	-	-	-	-	104,000
533-TBD Water Department Pave & Reseal*	-	-	-	-	25,000
533-TBD Water Meter Rebuild & Replace*	-	-	-	-	450,000
533-TBD Ardice Water Plant High Service Pump*	-	-	-	-	128,500
^ Five-Year Capital Financing - Debt Service	-	-	-	-	361,000
Series 2016 Bonds - Debt Service	-	-	-	-	140,000
Total	<u>222,849</u>	<u>844,343</u>	<u>3,997,000</u>	<u>2,649,002</u>	<u>14,106,900</u>

**\* Proposed Five-Year Bank Capital Financing of Equipment & Projects:**

Tractor Boom Mower	140,000
Sludge Tanker	150,000
One-ton Service Truck	40,000
Half-ton service truck	30,000
One-ton Dump Truck	80,000
Crew Cab Service Truck	70,000
Water Department Car	25,000
Half-ton Treatment Pickup Truck	30,000
Wastewater Pickup Replacements	104,000
Water Meter Head Replacement	180,000
Meter Replacement	39,000
Chemical Feed System Maintenance	56,000
Water Tank Inspections	70,000
Directional Bores	40,000
Water Pump Replacements	88,000
Water Check Valves	20,000
Water Tank Painting	20,000
Water Department Pave & Reseal	25,000
Water Meter Rebuild & Replace	450,000
Ardice Water Plant High Service Pump	128,500
Sewer Air Release Valve Rehab	20,000
	<b>1,805,500</b>

**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**DEPARTMENT OVERVIEW**

**FUND: STORMWATER UTILITY**  
**DEPARTMENT: PUBLIC WORKS**  
**DESCRIPTON & GOALS/OBJECTIVES**

**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, vehicle maintenance, upkeep of parks and open spaces, and administration of the City's cemetery. On the Street Improvement Fund side, the Department manages the maintenances of public land and easements, street lighting and control, street maintenance and construction as well as tree management and landscaping services. On the Stormwater Utility Fund side, the Department handles the maintenance of all City stormwater and drainage infrastructure including inlets, swales, ponds and pipes. And on the Water and Sewer Fund side, the Public Works Department oversees the Utility operations and ensures treatment plant, distribution and collection systems are well-maintained and sufficient for the needs of the public.

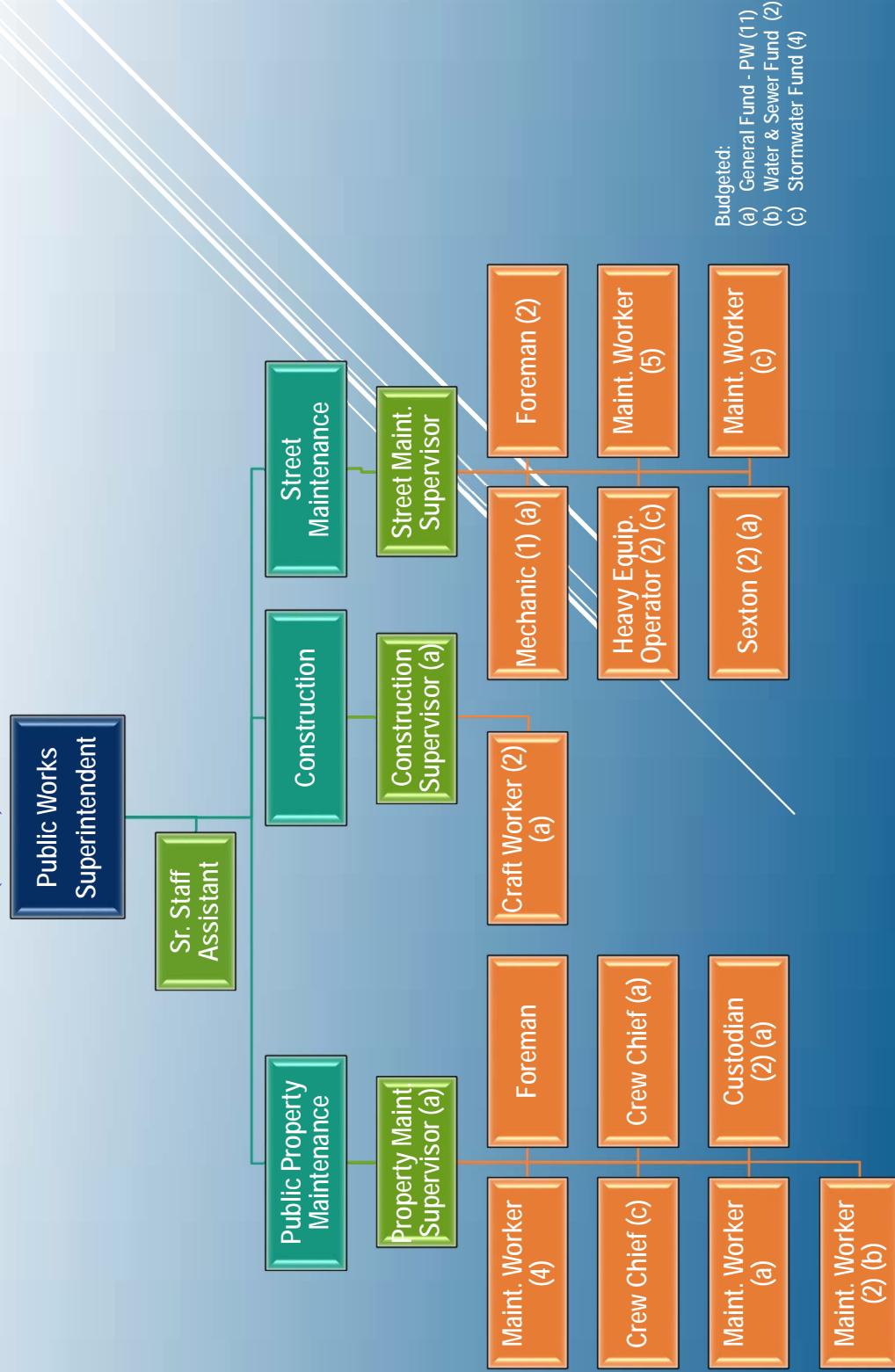
**Public Works Department Goals & Objectives**

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.



# Stormwater Fund – Public Works

(4 FTE)



**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: STORMWATER UTILITY REVENUE - 049

FUND SUMMARY

<u>Account</u>	<u>DESCRIPTION</u>	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Projected FY 15-16	Adopted FY 16-17
<b>REVENUE</b>						
34390.10	Stormwater Utility Fees	711,916	783,307	792,000	792,000	799,900
36110.00	Interest Earnings	1,487	635	1,400	1,000	1,000
36930.00	Other Misc.	-	623	-	-	-
	<b>TOTAL REVENUE</b>	<b>713,403</b>	<b>784,565</b>	<b>793,400</b>	<b>793,000</b>	<b>800,900</b>
<b>FUND BALANCE, OCTOBER 1ST</b>						
		700,871	733,313	641,371	810,469	884,647
<b>REVENUE &amp; FUND BALANCE</b>						
		1,414,274	1,517,878	1,434,771	1,603,469	1,685,547
<b>EXPENDITURES</b>						
3700	Administration	26,674	21,231	44,312	31,180	46,010
3710	Street Sweeping & Drainage Maint.	297,201	228,968	297,929	253,520	295,640
3720	Retrofit Projects	49,500	187,954	83,500	164,122	436,000
9018	Bad Debt Write-Off	6,668	9,823	13,000	10,000	13,000
9101	Contingency	38,039	-	30,000	-	-
9024	Market Pay & Merit Adjustment	-	-	6,911	-	-
9113	Trans. to Street Improvement	259,433	259,433	260,000	260,000	260,000
9217	Termination Pay	3,446	-	5,000	-	5,000
	<b>TOTAL EXPENDITURES</b>	<b>680,961</b>	<b>707,409</b>	<b>740,652</b>	<b>718,822</b>	<b>1,055,650</b>
<b>RESERVES</b>						
		67,882	65,006	99,288	73,675	89,913
<b>AVAILABLE FUND BALANCE, SEPTEMBER 30TH</b>						
		<u>665,431</u>	<u>745,464</u>	<u>594,831</u>	<u>810,972</u>	<u>539,985</u>

Note: Market Pay & Merit Adjustment allocated to the Salary programs in FY 16-17 Proposed.

**CITY OF EUSTIS, FLORIDA**  
**ANNUAL BUDGET**  
**DEPARTMENT SUMMARY**

**FUND: STORMWATER UTILITY**  
**DEPARTMENT: PUBLIC WORKS**  
**PROGRAM: SUMMARY**

Activities	<u>Amount</u>	<u>Employee</u>
	<u>FTE</u>	
Administration	46,010	-
Street Sweeping & Drainage Maint.	295,640	4
Retrofit Projects	436,000	-
Other	278,000	-
Subtotal	1,055,650	4
One Time Costs	(18,000)	
Net Recurring Budget Request	1,037,650	

<u>Budget Summary</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Adopted</u>
	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 15-16</u>	<u>FY 16-17</u>
<b>Description:</b>					
Personal Services	132,751	206,347	194,916	193,881	204,002
<b>Operating Expenses</b>	90,624	43,852	147,325	90,819	137,648
Subtotal	223,375	250,199	342,241	284,700	341,650
<b>Capital</b>	49,500	187,954	83,500	164,122	436,000
<b>Other</b>	307,586	269,256	314,911	270,000	278,000
<b>Total</b>	580,461	707,409	740,652	718,822	1,055,650

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

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: STORMWATER UTILITY REVENUE - 049

<u>Function</u>	<u>Department</u>	<u>Program</u>			
Public Works	Stormwater	Administration			
	538	3700			
Account	DESCRIPTION	Actual Expenditures <u>FY 13-14</u>	Actual Expenditures <u>FY 14-15</u>	Adopted Budget <u>FY 15-16</u>	Projected Expenditures <u>FY 15-16</u>
	<b><u>OPERATING EXPENSES</u></b>				
3031	Professional Services	15,775	7,800	27,132	15,000
3032	Accounting & Auditing	-	-	2,580	2,580
3040	Travel & Per Diem	-	-	1,000	-
3045	Insurance	10,847	13,431	13,200	13,200
3051	Office Supplies	52	-	100	100
3052	Operating Supplies	-	-	200	200
3054	Books, Publ., Subscr.	-	-	100	100
	TOTAL	26,674	21,231	44,312	31,180
					46,010

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: STORMWATER UTILITY REVENUE - 49

<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Works	Stormwater 538	Street Sweeping & Drainage Maintenance 3710

<u>Account</u>	<u>DESCRIPTION</u>	Actual	Actual	Adopted	Projected	Adopted
		Expenditures FY 13-14	Expenditures FY 14-15	Budget FY 15-16	Expenditures FY 15-16	Budget FY 16-17
<b><u>PERSONAL SERVICE</u></b>						
1012	Regular Salaries & Wages	90,175	140,890	130,028	133,560	135,956
1014	Overtime	2,604	5,754	8,112	3,724	8,112
1016	Bonus	-	-	-	400	400
1021	F.I.C.A. Taxes	5,983	10,611	10,568	10,016	11,051
1023	Life & Health Insurance	28,380	40,313	37,920	37,920	39,816
1024	ICMA Retirement	5,609	8,779	8,288	8,261	8,667
	subtotal	132,751	206,347	194,916	193,881	204,002
<b><u>OPERATING EXPENSES</u></b>						
3034	Other Contractual Services	19,297	2,693	24,200	15,000	24,200
3040	Travel & Per Diem	25	-	1,500	500	500
3041	Communication Services	910	705	960	500	960
3046	Repair & Maintenance	14,078	3,641	18,175	10,000	15,000
3049	Other Current Charges	9,126	889	22,500	5,000	22,500
3051	Office Supplies	-	37	100	500	100
3052	Operating Supplies	20,199	14,656	27,378	20,000	27,378
3053	Road Materials	-	-	7,500	7,439	-
3055	Employee Study Expense	315	-	700	700	1,000
	subtotal	63,950	22,621	103,013	59,639	91,638
<b><u>CAPITAL OUTLAY</u></b>						
6064	Machinery & Equipment	100,500	-	-	-	-
	subtotal	100,500	-	-	-	-
	<b>TOTAL</b>	<b>297,201</b>	<b>228,968</b>	<b>297,929</b>	<b>253,520</b>	<b>295,640</b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: STORMWATER UTILITY REVENUE - 49

<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Works	Stormwater 538	Retrofit Projects 3720

<u>Account</u>	<u>DESCRIPTION</u>	Actual	Actual	Adopted	Projected	Adopted
		Expenditures FY 13-14	Expenditures FY 14-15	Budget FY 15-16	Expenditures FY 15-16	Budget FY 16-17
<b><u>CAPITAL OUTLAY</u></b>						
6088	Ardice, Ruleme, Kurt Improvement:	-	-	-	-	300,000
6089	Gradall Equipment	-	-	-	-	100,000
6090	Concrete Crushing	-	-	-	-	36,000
6063	Stormwater Master Plan	49,500	1,748	25,500	49,252	-
6085	Lakeview Study	-	63,130	-	56,870	-
6087	Center and Lemon Ave	-	-	58,000	58,000	-
6086	Westmoreland Storm Drain	—	123,076	—	—	—
<b>TOTAL</b>		<b>49,500</b>	<b>187,954</b>	<b>83,500</b>	<b>164,122</b>	<b>436,000</b>



**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: FIRE PREVENTION CAPITAL EXPANSION TRUST - 059

FUND SUMMARY

<u>Account</u>	<u>DESCRIPTION</u>	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Projected FY 15-16	Adopted FY 16-17
	<u>REVENUES</u>					
36110.00	Interest Earnings	544	25	800	100	-
36320.10	Impact Fees	15,847	11,297	12,000	60,000	40,000
	TOTAL REVENUE	16,391	11,322	12,800	60,100	40,000
	 FUND BALANCE OCTOBER 1ST	 278,784	 21,059	 29,439	 31,881	 91,481
	 REVENUE & FUND BALANCE	 295,175	 32,381	 42,239	 91,981	 131,481
	 <u>EXPENDITURES</u>	 	 	 	 	 
3032	Accounting & Auditing	500	500	500	500	600
6062	Capital Outlay	273,616	-	30,000	-	50,000
	TOTAL EXPENDITURES	274,116	500	30,500	500	50,600
	 RESERVE FOR EXPANSION PROJECTS	 21,059	 31,881	 11,739	 91,481	 80,881
	 FUND BALANCE SEPTEMBER 30TH	 -	 -	 -	 -	 -

***Capital Outlay Detail***

*Deputy Fire Chief Vehicle per CIP Plan*

*50,000*

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: GREENWOOD CEMETERY TRUST - 060

FUND SUMMARY

<u>Account</u>	<u>DESCRIPTION</u>	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Projected FY 15-16	Adopted FY 16-17
<u>REVENUE</u>						
36110.00	Interest Earnings	606	242	700	500	700
36410.00	Sale of Lots	4,771	5,252	4,000	4,000	5,000
36630.00	Revenue - Smith Trust	-	1,551	1,500	1,500	1,500
	TOTAL REVENUE	5,377	7,045	6,200	6,000	7,200
FUND BALANCE, OCTOBER 1ST						
		249,667	253,718	253,630	240,915	245,715
REVENUE & FUND BALANCE						
		255,044	260,763	259,830	246,915	252,915
<u>EXPENDITURES</u>						
3032	Accounting & Auditing	700	700	700	700	700
9101	Trans. to General Fund	626	298	700	500	700
6062	Capital Outlay	-	18,850	30,000	-	-
	TOTAL EXPENDITURES	1,326	19,848	31,400	1,200	1,400
RESERVE FOR PERPETUAL CARE						
		253,718	240,915	228,430	245,715	251,515
FUND BALANCE, SEPTEMBER 30TH						
		-	-	-	-	-

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: POLICE PENSION - 061

FUND SUMMARY

<u>Account</u>	<u>DESCRIPTION</u>	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Projected FY 15-16	Adopted FY 16-17
<b><u>REVENUE</u></b>						
31250.51	Police Insurance Prem. Tax	112,409	110,000	113,000	113,000	113,000
36110.00	Interest Earnings	124,255	130,000	125,000	125,000	125,000
36120.00	Dividends	226,996	180,000	200,000	200,000	200,000
36710.00	Appreciation of Investments	1,209,095	-	-	-	-
36810.00	Contribution by City	579,790	843,169	843,169	843,169	1,035,300
36820.00	Contribution by Police Officer	82,768	85,000	85,000	85,000	89,200
	<b>TOTAL REVENUE</b>	<b>2,335,313</b>	<b>1,348,169</b>	<b>1,366,169</b>	<b>1,366,169</b>	<b>1,562,500</b>
<b>FUND BALANCE, OCTOBER 1ST</b>						
		<u>13,627,487</u>	<u>15,321,794</u>	<u>16,990,975</u>	<u>15,994,963</u>	<u>16,686,132</u>
<b>REVENUE &amp; FUND BALANCE</b>						
		15,962,800	16,669,963	18,357,144	17,361,132	18,248,632
<b><u>EXPENDITURES</u></b>						
3034	Pension Benefits	501,247	550,000	550,000	550,000	600,000
3049	Other Current Charges	139,759	125,000	125,000	125,000	125,000
	<b>TOTAL EXPENDITURES</b>	<b>641,006</b>	<b>675,000</b>	<b>675,000</b>	<b>675,000</b>	<b>725,000</b>
<b>TOTAL ASSETS SEPTEMBER 30TH</b>						
		15,321,794	15,994,963	17,682,144	16,686,132	17,523,632
<b>RESERVE FOR FUTURE PLAN COSTS</b>						
		<u>15,321,794</u>	<u>15,994,963</u>	<u>17,682,144</u>	<u>16,686,132</u>	<u>17,523,632</u>
<b>FUND BALANCE, SEPTEMBER 30TH</b>						
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: FIREMAN'S PENSION - 062

FUND SUMMARY

<u>Account</u>	<u>DESCRIPTION</u>	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Projected FY 15-16	Adopted FY 16-17
<b><u>REVENUE</u></b>						
31250.51	Fire Insurance Prem. Tax	90,690	101,738	95,000	95,000	95,000
36110.00	Interest Earnings	43,478	23,560	80,000	80,000	80,000
36120.00	Dividends	105,082	244,522	100,000	100,000	100,000
36710.00	Appreciation of Investments	487,646	(252,430)	450,000	450,000	450,000
36810.00	Contribution by City	319,298	470,563	487,462	487,462	656,000
36820.00	Contribution by Firemen	46,422	48,704	50,000	50,000	56,300
	TOTAL REVENUE	1,092,616	636,657	1,262,462	1,262,462	1,437,300
	FUND BALANCE, OCTOBER 1ST	<u>6,404,958</u>	<u>7,008,141</u>	<u>7,318,141</u>	<u>7,133,943</u>	<u>7,741,405</u>
	REVENUE & FUND BALANCE	7,497,574	7,644,798	8,580,603	8,396,405	9,178,705
<b><u>EXPENDITURES</u></b>						
3034	Pension Payments	417,602	430,763	600,000	600,000	600,000
3049	Other Current Charges	71,831	80,092	55,000	55,000	100,000
	TOTAL EXPENDITURES	489,433	510,855	655,000	655,000	700,000
	TOTAL ASSETS SEPTEMBER 30TH	7,008,141	7,133,943	7,925,603	7,741,405	8,478,705
	RESERVE FOR FUTURE PLAN COSTS	<u>7,008,141</u>	<u>7,133,943</u>	<u>7,925,603</u>	<u>7,741,405</u>	<u>8,478,705</u>
	FUND BALANCE, SEPTEMBER 30TH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: PARKS & RECREATION CAPITAL EXPANSION TRUST - 063

FUND SUMMARY

<u>Account</u>	<u>DESCRIPTION</u>	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Projected FY 15-16	Adopted FY 16-17
	<u>REVENUE</u>					
36110.00	Interest Earnings	387	181	450	450	500
36320.20	Impact Fees	60,526	46,143	30,000	130,000	70,000
	TOTAL REVENUE	60,913	46,324	30,450	130,450	70,500
	FUND BALANCE, OCTOBER 1ST	138,650	156,425	129,270	198,734	194,437
	REVENUE & FUND BALANCE	199,563	202,749	159,720	329,184	264,937
	<u>EXPENDITURES</u>					
3032	Accounting & Auditing	500	500	500	500	573
6063	Projects	42,638	3,515	75,000	134,247	152,077
	TOTAL EXPENDITURES	43,138	4,015	75,500	134,747	152,650
	RESERVE FOR EXPANSION PROJECTS	156,425	198,734	84,220	194,437	112,287
	FUND BALANCE, SEPTEMBER 30TH	-	-	-	-	-

***Projects Detail FY16-17***

*Portion of Sunset Isle Skate Park per CIP*

*152,077*

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: LAW ENFORCEMENT CAPITAL EXPANSION TRUST - 064

FUND SUMMARY

<u>Account</u>	<u>DESCRIPTION</u>	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Projected FY 15-16	Adopted FY 16-17
<b><u>REVENUE</u></b>						
36110.00	Interest Earnings	350	158	450	450	200
36320.30	Impact Fees	14,903	10,624	11,000	55,000	20,000
	TOTAL REVENUE	15,253	10,782	11,450	55,450	20,200
FUND BALANCE, OCTOBER 1ST						
		134,140	148,893	156,714	159,175	214,125
REVENUE & FUND BALANCE						
		149,393	159,675	168,164	214,625	234,325
<b><u>EXPENDITURES</u></b>						
3032	Accounting & Auditing	500	500	500	500	550
6064	Contingency	-	-	-	-	-
	TOTAL EXPENDITURES	500	500	500	500	550
RESERVE FOR EXPANSION PROJECTS						
		148,893	159,175	167,664	214,125	233,775
FUND BALANCE, SEPTEMBER 30TH						
		-	-	-	-	-

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: WATER IMPACT TRUST - 065

FUND SUMMARY

<u>Account</u>	<u>DESCRIPTION</u>	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Projected FY 15-16	Adopted FY 16-17
	<u>REVENUE</u>					
36110.00	Interest Earnings	4,847	2,434	7,000	3,000	2,000
36320.40	Impact Fees	223,171	446,788	450,000	435,683	300,000
36990.00	Miscellaneous	-	(1,329)	-	-	-
38140.00	Trans. from W & S Rev. Fd.	150,000	150,000	-	-	-
	TOTAL REVENUE	378,018	597,893	457,000	438,683	302,000
	FUND BALANCE, OCTOBER 1ST	2,229,315	2,110,638	2,522,986	2,636,384	2,914,335
	REVENUE & FUND BALANCE	2,607,333	2,708,531	2,979,986	3,075,067	3,216,335
	<u>EXPENDITURES</u>					
6063	Projects	15,042	68,157	140,000	160,732	120,000
9001	Contingency	-	3,990	-	-	-
7071	Depreciation	481,653	-	-	-	-
	TOTAL EXPENDITURES	496,695	72,147	140,000	160,732	120,000
	RESERVE FOR EXPANSION PROJECTS	2,110,638	2,636,384	2,839,986	2,914,335	3,096,335
	FUND BALANCE, SEPTEMBER 30TH	-	-	-	-	-

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: WATER IMPACT TRUST - 065

Projects

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<u>DESCRIPTION</u>	Actual	Actual	Adopted	Projected	Adopted
	Expenditures FY 13-14	Expenditures FY 14-15	Budget FY 15-16	Expenditures FY 15-16	Budget FY 16-17
<u>Water Line Expansion</u>					
533-6724 Grand Island Booster Station	15,042	-	-	-	-
533-6734 Pressure Reducing Valves	-	59,596	-	-	-
533-6735 New Water Services Set	-	-	70,000	80,000	90,000
533-6736 New Reclaimed Meters	-	-	70,000	60,000	30,000
533-6732 Reclaimed Water Study	-	8,561	-	20,732	-
<b>TOTAL</b>	<b>15,042</b>	<b>68,157</b>	<b>140,000</b>	<b>160,732</b>	<b>120,000</b>

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**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: SEWER IMPACT TRUST - 066

FUND SUMMARY

<u>Account</u>	<u>DESCRIPTION</u>	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Projected FY 15-16	Proposed FY 16-17
<b><u>REVENUE</u></b>						
36110.00	Interest Earnings	2,559	1,695	2,000	2,000	1,000
36320.50	Impact Fees	446,689	369,968	270,000	900,000	500,000
27100.00	Retained Earnings Allocation	-	-	-	-	-
36990.00	Miscellaneous	-	-	-	-	-
38140.00	Trans. from W & S Rev. Fund	400,000	387,080	-	-	-
38410.00	Debt Proceeds	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>849,248</b>	<b>758,743</b>	<b>272,000</b>	<b>902,000</b>	<b>501,000</b>
<b>FUND BALANCE, OCTOBER 1ST</b>						
		<b>1,208,129</b>	<b>1,088,430</b>	<b>708,996</b>	<b>1,092,080</b>	<b>1,273,215</b>
<b>REVENUE &amp; FUND BALANCE</b>						
		<b>2,057,377</b>	<b>1,847,173</b>	<b>980,996</b>	<b>1,994,080</b>	<b>1,774,215</b>
<b><u>EXPENDITURES</u></b>						
6063	Projects - East WW Exp Study	18,375	26,685	-	-	-
7110	Principal	196,688	182,836	549,021	549,021	720,900
7210	Interest	5,844	-	171,844	171,844	-
9142	Transfer to Water & Sewer R&I	-	-	-	-	800,000
8699	Non-Departmental Exp.	72,653	-	-	-	-
8600	Depreciation	675,387	545,572	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>968,947</b>	<b>755,093</b>	<b>720,865</b>	<b>720,865</b>	<b>1,520,900</b>
<b>RESERVE FOR EXPANSION PROJECTS</b>						
		<b>1,088,430</b>	<b>1,092,080</b>	<b>260,131</b>	<b>1,273,215</b>	<b>253,315</b>
<b>FUND BALANCE, SEPTEMBER 30TH</b>						
		-	-	-	-	-

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: ECONOMIC DEVELOPMENT TRUST - 068

FUND SUMMARY

<u>Account</u>	<u>DESCRIPTION</u>	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Projected FY 15-16	Adopted FY 16-17
<u>REVENUE</u>						
36110.00	Interest Earnings	435	189	500	200	200
36960.00	Program Income	39,754	44,180	42,000	44,288	44,000
	TOTAL REVENUE	40,189	44,369	42,500	44,488	44,200
FUND BALANCE, OCTOBER 1ST						
		179,219	203,608	179,255	197,240	190,228
REVENUE & FUND BALANCE						
		219,408	247,977	221,755	241,728	234,428
<u>EXPENDITURES</u>						
3031	Professional Services	12,800	20,008	35,000	20,000	26,500
3040	Travel and Per Diem	-	-	3,000	3,000	3,300
3054	Books, Subscriptions and Publications	-	-	6,322	1,500	7,900
9001	Economic Development Incentives	3,000	30,729	27,000	27,000	49,500
	TOTAL EXPENDITURES	15,800	50,737	71,322	51,500	87,200
FUND BALANCE, SEPTEMBER 30TH						
		203,608	197,240	150,433	190,228	147,228

**CITY OF EUSTIS**  
**ANNUAL BUDGET**

FUND: LIBRARY CAPITAL EXPANSION TRUST - 069

FUND SUMMARY

<u>Account</u>	<u>DESCRIPTION</u>	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Projected FY 15-16	Adopted FY 16-17
<b><u>REVENUE</u></b>						
36110.00	Interest Earnings	7	23	50	50	100
36320.60	Impact Fees	29,593	22,561	16,000	75,000	50,000
	TOTAL REVENUE	29,600	22,584	16,050	75,050	50,100
 <b>FUND BALANCE, OCTOBER 1ST</b>						
		11,996	26,229	23,433	23,835	74,385
 <b>REVENUE &amp; FUND BALANCE</b>						
		41,596	48,813	39,483	98,885	124,485
 <b><u>EXPENDITURES</u></b>						
3032	Accounting & Auditing	500	500	500	500	600
3054	Books, Publ., Subscr.	14,867	24,478	25,000	24,000	25,000
	TOTAL EXPENDITURES	15,367	24,978	25,500	24,500	25,600
 <b>RESERVE FOR EXPANSION PROJECTS</b>						
		26,229	23,835	13,983	74,385	98,885
 <b>FUND BALANCE, SEPTEMBER 30TH</b>						
		-	-	-	-	-



**CITY OF EUSITS**  
**CAPITAL IMPROVEMENT PLAN**  
**FY 2016-17**

<b>FUND/Description</b>	<b>Amount</b>
<b><u>SALES TAX FUND</u></b>	
Computer Upgrade Program	65,000
Police Vehicles	175,000
Police Equipment Replacement	16,740
Fire Life Pak	37,000
Fire Inspection Vehicle	30,000
Fire Response Equipment	96,500
Fire Bunker Gear	52,500
Fire Engine 22 Pumper Replace Debt Service	92,900
Eustis Mobility New Sidewalks	50,000
Sidewalk Project	79,709
Street Sealing	27,761
Street Resurfacing	406,822
Kurt Street Improvements	200,000
Public Works Signalization	28,000
Public Works Roller	50,000
Public Works Building Improvements	90,300
Public Works Boat Ramp Dock	35,000
Public Works Sunset Isle Skate Park	247,923
Library Shelving & Seating	43,695
Library Reference Electronic Conversion	42,900
Parks & Recreation Admin Vehicle Replacement	27,000
Parks & Recreation Facility Rental Vehicle Replacement	16,000
Parks & Recreation Carver Athletic Field Turf Replacement	85,000
Parks & Recreation Metal Garage Shelter	40,000
Development Services Code Enforcement Vehicle	20,000
Development Services Building Inspection Vehicle	<u>30,500</u>
<b>SALES TAX FUND TOTAL</b>	<b>2,086,250</b>
<b><u>COMMUNITY REDEVEL TRUST FUND</u></b>	
Public Works Sidewalk/Tree Planting	<u>75,307</u>
<b>COMMUNITY REDEVEL TRUST FUND TOTAL</b>	<b>75,307</b>

**CITY OF EUSITS  
CAPITAL IMPROVEMENT PLAN  
FY 2016-17**

**WATER/SEWER CAPITAL FINANCING**

Tractor Boom Mower	140,000
Sludge Tanker	150,000
One Ton Service Truck	40,000
Half Ton Service Pickup Truck	30,000
One Ton Dump Truck	80,000
Crew Cab Service Truck	70,000
Water Department Car	25,000
Half Ton Treatment Pickup Truck	30,000
Wastewater Pickup Truck Replacements	104,000
Water Meter Head Replacements	180,000
Water Meter Replacements	39,000
Water Chemical Feed System Maintenance	56,000
Water Tank Inspections	70,000
Directional Bores	40,000
Water Pump Replacement	88,000
Water Check Valve Replacement	20,000
Water Tank Painting	20,000
Water Department Pave & Reseal	25,000
Water Meter Rebuild & Replace	450,000
Ardice Plant High Service Pump	128,500
Sewer Air Release Valve Rehab	<u>20,000</u>
<b>WATER/SEWER CAPITAL FINANCING TOTAL</b>	<b>1,805,500</b>

**WATER/SEWER REVENUE BOND FINANCING**

Lakeview Water Replacement	1,250,000
McDonald/Mary Sewer Rehab Slipline	121,000
Lakeview Sewer Replacement	1,250,000
Northside Sewer Slipline	264,500
Southside Sewer Slipline	161,000
Grove Street Sewer Slipline	78,200
Sewer Master Lift Station Upgrade	485,000
Sludge Handling Upgrade	525,000
Eastern Wastewater Treatment Plant Expansion	<u>3,900,000</u>
<b>WATER/SEWER REVENUE BOND FINANCING TOTAL</b>	<b>8,034,700</b>

**WATER & SEWER R & R FUND**

Three Lakes Galvanized Main Replacement	242,000
CR44 Ardice Bulk Flouride & Controls	26,700
Sewer Submersible Pumps	35,000
Effluent Pump & Motor	30,000
Lift Station Control Panels	27,000

**CITY OF EUSITS  
CAPITAL IMPROVEMENT PLAN  
FY 2016-17**

Manhole Rehab	20,000
Sewer Eastern Pretreatment System Replacement	<u>285,000</u>
<b>WATER &amp; SEWER R &amp; R FUND TOTAL</b>	<b>665,700</b>
<b><u>STORMWATER UTILITY FUND</u></b>	
Ardice Avenue - Kurt & Ruleme Improvements	300,000
Concrete Crushing	36,000
Gradall Equipment	<u>100,000</u>
<b>STORMWATER UTILITY FUND TOTAL</b>	<b>436,000</b>
<b><u>PARKS &amp; RECREATION IMPACT FUND</u></b>	
Sunset Isle Skate Park	<u>152,077</u>
<b>PARKS &amp; RECREATION IMPACT FUND TOTAL</b>	<b>152,077</b>
<b><u>FIRE PREVENTION CAPACITY EXPANSION TRUST FUND</u></b>	
Fire Administration Vehicle	50,000
<b>PARKS &amp; RECREATION IMPACT FUND TOTAL</b>	<b>50,000</b>
<b><u>WATER IMPACT TRUST FUND</u></b>	
New Water Service Sets	90,000
Reclaimed Water Service Sets	<u>30,000</u>
<b>WATER IMPACT TRUST FUND TOTAL</b>	<b>120,000</b>
<b><u>SEWER IMPACT TRUST FUND</u></b>	
Eastern Wastewater Treatment Plant Expansion	800,000
<b>SEWER IMPACT TRUST FUND TOTAL</b>	<b>800,000</b>
<b><u>GRANT SOURCES</u></b>	
Eastern Wastewater Treatment Plant Expansion - SJRWMD	2,300,000
Sunset Isle Skate Park - FRDAP	<u>100,000</u>
<b>GRANT SOURCES TOTAL</b>	<b>2,400,000</b>
<b>TOTAL CAPITAL IMPROVEMENT PROJECTS</b>	<b><u>16,625,534</u></b>



## City of Eustis Glossary

### Fiscal Year 2017 Budget

This glossary provides definitions of various specialized terms used in this budget document that may not be familiar to all readers. Also provided are meanings of specialized acronyms used.

**Account:** A classification of appropriations by expenditure account code.

**Accrual Accounting:** A system that recognizes revenues and expenses as they occur, regardless of when the final payment is made. This system is used by businesses and by certain government funds that operate like businesses.

**Ad Valorem Tax:** A tax levied on the assessed value (net of any exemptions) of real personal property.

**Adopted Budget:** The financial plan of revenues and expenditures for a fiscal year as approved by the City Commissioners.

**Amendment:** A change to an adopted budget, which may increase or decrease a fund total. The City Commissioners must approve the change.

**Appropriation:** Legal authorization granted to make expenditures and to incur obligations for specific purposes. An allocated time is set in which appropriations can be expended. The City Commission is the authoritative appropriating body for the City of Eustis.

**Approved Budget:** The City Commissioner's Budget, to be legally adopted prior to the beginning of the fiscal year, in accordance with state statutes.

**Assessed Property Value:** The value set upon a property by the Lake County Property Appraiser as a basis for levying ad valorem taxes.

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

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

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

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

**Budget Calendar:** An annual schedule of key dates or milestones which the City follows in the preparation, adoption and administration of the budget.

**Budget Message:** A written explanation by the City Manager that serves as an introduction to the budget. It provides the reader with a summary of the most important aspects of the budget, changes from previous fiscal years and recommendations regarding the financial policy for this fiscal year.

**Capital Asset:** Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period and a cost of \$5,000 or more.

**Capital Expenditure:** All machinery, equipment, vehicles and computers costing \$5,000 or more and having a useful life of one year or more. These expenditures can be dedicated to acquisitions that range from office furniture and desk top computers to vehicles, heavy equipment, land, buildings, roads and other infrastructure.

## City of Eustis Glossary

**Capital Improvement:** A capital expenditure that is \$25,000 or more in value and has a useful life of five years or more. They can be both recurring or non-recurring in nature. The purchases can be for new capital assets or for renewal or replacement of assets already in service. A significant non-recurring capital expenditure is defined as one that is \$1 million or greater.

**Capital Improvement Program (CIP):** A projected plan for capital expenditures to be incurred each year over a period of five years setting forth each capital project, the amount to be expended in each year, and the method of financing those expenditures.

**Charges for Services:** These are charges for specific services provided to specific individuals and entities. These charges include water and solid waste services, building fees, and other such charges.

**City Commission:** The elected policy setting body for the City.

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

**Community Redevelopment Trust Fund (CRA) (014):** This fund accounts for the activity within the special revenue district which has been established per F.S. 163 Part III. The revenue is based on the incremental property values since the establishment of the fund in 1990.

**Comprehensive Annual Financial Report (CAFR):** An annual report that presents the status of the City's financial situation during the past fiscal year. The CAFR is organized by fund and contains two basic types of information: (1) Statement of Net Assets that compares assets with liabilities and fund balance; and (2) a Statement of Activities that compares revenues and expenditures.

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

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

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

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

**Depreciation:** Expiration over time of the service life of fixed assets. The City uses the straight-line method to depreciate fixed assets which is calculated by dividing the cost by the number of years of useful life. Depreciation is not budgeted by the City.

**Economic Development Fund (068):** This fund accounts for ongoing activities related to rehabilitation projects financed by previous Community Development Block Grants and interfund transfers.

**Encumbrance:** Funds set aside from an appropriation to pay a known future liability.

**Ending Fund Balance:** Funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year plus revenues received during the year less expenditures equals ending fund balance.

**Enterprise Funds:** A fund that accounts for operations that are financed from user charges and whose operation resembles a business enterprise (e.g. Water and Sewer Utility).

**Exempt, Exemption, Non-Exempt:** Amounts determined by State law to be deducted from the assessed value of property for tax

## City of Eustis Glossary

purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment. A 1980 amendment to the Florida Constitution sets the exemptions for homesteads at \$25,000. That means that a homeowner with property assessed at \$50,000, would have to pay taxes on \$25,000 of the assessment. Eligible homeowners must apply for the exemptions by March 1 each year. Other exemptions apply to agricultural land, and property owned by disabled veterans, widows, the blind, and permanently and totally disabled people who meet certain income criteria.

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

**Fines and Forfeitures:** Fee collected by the State Court System. These fees include revenues received from fines and penalties, imposed for the commission of statutory offenses, violation of lawful administrative rule and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees and proceeds from the sale of contraband property seized by law enforcement agencies.

**Fire Prevention Capital Expansion Trust Fund (059):** This fund accumulates revenues from impact fees to defray the cost of capital projects related to fire prevention.

**Fiscal Year (FY):** The twelve-month financial period used by the City beginning October 1 and ending September 30 of the following year. The City's fiscal year is numbered by the year in which it ends.

**Fleet:** Vehicles that are owned and operated by the City.

**Forfeiture Funds:** Any state or local law enforcement agency that directly participates in an investigation or prosecution that results in a federal forfeiture by a participating agency may request an equitable share of

the net proceeds of the forfeiture. The Department of Justice Asset Forfeiture Program serves not only to deter crimes but also to provide valuable additional resources to state and local law enforcement agencies.

**Franchise Taxes:** Franchise taxes are assessed on a business, usually a public utility, in return for the privilege of using the government's rights-of-way to conduct the utility business.

**Function:** A major class or grouping of tasks directed toward a common goal, such as improvements to the public safety, improvement of the physical environment, etc. For the purposes utilized in budgetary analysis, the categories of functions have been established by the State of Florida Uniform Chart of Account and financial reports must be grouped according to those established functions. See Object Code.

**Fund:** An independent fiscal and accounting entity with a self balancing set of accounts recording cash and/or other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. See the Appropriated Fund Types and Basis of Budgeting portion of the Introductory Section for a discussion of the types of funds in this budget.

**Fund Balance:** A fund's excess of assets over liabilities. In budgeting, this excess is sometimes used as a revenue source. A negative fund balance is referred to as a deficit.

**General Fund (001):** The fund into which the general (non-earmarked) revenues of the City are deposited and from which money is appropriated to pay the general expenses of the City.

## City of Eustis Glossary

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

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

**Greenwood Cemetery Trust Fund (060):** This fund is used to accumulate revenues for the perpetual care of the Greenwood Cemetery. Interest earned is used for operations and the principal may be used for capital purchases.

**Impact Fee Fund (Water/Sewer 065,066):** This fund is used to accumulate revenues derived from newly constructed facilities. The fees will be used for capital expenditures necessitated by growth.

**Infrastructure:** Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems that provide public services.

**Interest:** Compensation paid or to be paid for the use of borrowed funds.

**Inter-fund Transfers:** Budgeted allocations of resources from one fund to another.

**Intergovernmental Revenue:** Funds received from federal, state and other local government sources in the forms of grants, shared revenues, and payments in lieu of taxes and are for a specific purpose.

**Internal Service Funds:** Proprietary fund type that may be used to report any activity

that provides goods or services to other funds, departments or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

**Law Enforcement Trust Fund (064):** This fund is used to account for fines received as a result of drug forfeitures, which are restricted to drug enforcement training, programs for police officers.

**Levy:** To impose taxes, special assessments, or service charges. Or, another term used for millage rate.

**Library Capital Expansion Trust Fund (069):** This fund is used to identify capital projects dedicated to expansion of the Eustis Memorial Library. Funding is provided by donations, impact fees, and interfund transfers.

**Line Item:** An expenditure classification according to the type of item purchased or service obtained, for example, regular salaries, professional services, repairs and maintenance. See Object Code.

**Long-Term Debt:** Debt with a maturity of more than one year after the date of issuance.

**Mill:** Ad valorem (property) tax valuation unit equal to \$1 of tax obligation for every \$1,000 of taxable valuation.

**Millage:** The total tax obligation per \$1,000 of taxable valuation property.

**Millage Rate:** A rate per \$1,000 of taxable property value which, when multiplied by the taxable value, yields the property tax billing for a given parcel.

**Mission Statement:** Statement that defines the purpose and function of the city.

**Miscellaneous (Funding Source):** Revenues other than those received from

## City of Eustis Glossary

standard sources such as taxes, licenses and permits, grants, and user fees.

**Modified Accrual Basis of Accounting:** Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two ways: 1) revenues are not recognized until they are measurable and available and 2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

**Non-Departmental:** Compilation of expenditures that are not assigned to a specific department.

**Object Code:** An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. These are normally grouped into Personal Services, Operating Expenses, Capital Outlay, and Other categories for budgetary analysis and financial reporting purposes. The State of Florida Uniform Accounting System mandates certain object codes.

**Operating Expenses:** Also known as Operating and Maintenance costs, these are expenses or day-to-day operations which exclude capital costs, such as office supplies, maintenance of equipment, and travel.

**Other Appropriations:** Functional classification for funds set aside to provide for unforeseen expenses, reserves and debt payment required by bond documents, and reserves for future capital projects.

**Parks and Recreation Capital Expansion Trust Fund (063):** Revenues are provided by impact fees for parks and recreational projects to serve the general public.

**Per Capita Income:** The average annual amount an individual would receive if their

city's entire population of income would be divided equally to all residents. When determining the per capita income of a community, the total personal income is divided by the population.

**Permit & License Revenue:** This category includes revenue raised for the purpose of recovering the costs associated with regulating business activity. They include fees imposed on construction-related activities and business licenses.

**Personal Services:** The cost imposed on each department to support monetary personnel compensation. This includes salaries, wages, and benefits.

**Physical Environment:** Cost of services provided for the primary purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment including: solid waste, water and sewer conservation & resource management, & other physical environmental services.

**Potable Water:** Water that is safe to drink.

**Principal:** The face amount of debt, exclusive of accrued interest.

**Program:** A set of activities with a common goal that is accomplished through a plan of action aimed at accomplishing a clear objective, with details on what work is to be done, by whom, when, and what means of resources will be used.

**Property Appraiser:** The elected county official responsible for setting property valuations for tax purposes and for preparing the annual tax roll.

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

**Proposed Budget:** The budget for the upcoming fiscal year submitted to the City Commission for their consideration by the

## City of Eustis Glossary

**City Manager.** See Adopted, Approved Budget.

**Public Safety:** Functional classification for services provided by the City for the safety and security of the public, including: law enforcement, fire control, protective inspections, emergency and disaster relief, and other public safety services.

**Real Property:** Land and the buildings and other structures attached to it that is taxable under state law.

**Reassessment:** The process of re-determining the value of a parcel of real estate for property tax purposes. A reassessment is done to determine the property tax bills. Property bills are based on both the assessed value of the property and the property tax rates. Changes in tax rates, the addition of new taxes and an overall increase or decrease in real estate values because of market conditions can also affect the amount of a property tax bill. A reassessment usually causes an increase or decrease in a property owner's tax bill. The rolled back rate will be slightly lower than the previous year's millage levy. This reduced rate multiplied by the value of the new construction/annexations added to the roll during the year provides the only source of additional tax revenue if the rolled back rate is levied.

**Reclaimed Water Project Fund (041):** Accounts for wastewater projects that are used for irrigation and other uses to extend the City's water supplies. Projects are funded by interfund transfers from the Water and Sewer Revenue Fund.

**Reserve:** An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**Revenue:** Income of a government from sources, such as tax payments, fees from

specific services, receipts from other governments, shared revenues, interest income, and fines and forfeitures.

**Rolled Back/Roll Back Rate:** That millage rate which, when multiplied times the tax roll, exclusive of new construction added to that tax roll, would yield the same amount of revenue for the taxing authority as was yielded by the millage rate levied in the previous year. In normal circumstances, as the tax roll rises by the virtue of inflation of rising property values, the roll-back rate will be lower than the previous year's tax rate.

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

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

**Special Revenue Fund:** Governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations or other governments.

**State Shared Revenue:** Revenues assessed and collected by the State of Florida, then allocated and returned to the municipalities. The largest portion of state shared revenues is sales tax.

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

## City of Eustis Glossary

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

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

**Tax Base:** The total property valuations on which each taxing authority levies its tax rates.

**Taxable Value:** The assessed value less homestead and other exemptions.

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed.

**Transfers:** Transfers between individual funds of a governmental unit which are not repayable and are not considered charges for goods or services. These represent a "double counting" of revenues, and correspond to an equal amount of interfund expenditures.

**Transportation:** Functional classification for expenditures for developing and improving the safe and adequate flow of vehicles, travelers and pedestrians on road and street facilities.

**Truth in Millage (TRIM):** The Florida Truth in Millage Act serves to formalize the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements and advertisement specifications prior to the adoption of a budget tax rate

**Uniform Accounting System:** The chart of accounts prescribed by the Department of

Financial Services Bureau of Local Government designed to standardize financial information to facilitate comparison and evaluation of reports.

**User Fee:** Charge imposed on a customer for using a specific service operated by the city.

**Vision:** Guiding goals and priorities describing sought after future state toward which efforts should be directed.

**Public Safety:** Functional classification for services provided by the City for the safety and security of the public, including: law enforcement, fire control, protective inspections, emergency and disaster relief, and other public safety services.

**Water and Sewer Fund (040):** A fund established to record water and sewer revenues and expenditures using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

**Water and Sewer Renewal and Replacement Fund (042):** A fund to cover anticipated expenses for major repairs of the City's facilities and for repair and replacement of related equipment. Expenses are funded by interfund transfers from the Water and Sewer Revenue Fund.

# **CITY OF EUSTIS ANNUAL BUDGET 2016-17**

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