



# City of Eustis, Florida

## Annual Budget

### Fiscal Year 2017 - 2018

# **CITY OF EUSTIS**

## **CITY COMMISSION**

## **CITY MANAGER**

## **FINANCE DIRECTOR**

# **ANNUAL BUDGET FY 2017-18**

**MAYOR-COMMISSIONER:**  
**ROBERT R. MORIN, JR.**

**VICE-MAYOR COMMISSIONER:**  
**MARIE H. ALIBERTI**  
**COMMISSIONERS:**  
**LINDA DURHAM BOB**  
**CARLA GNANN-THOMPSON**  
**ANTHONY F. SABATINI**

**RONALD R. NEIBERT**

**COLLEEN J. SCOTT,**  
**CPA, CGFO, CPM**



# **CITY OF EUSTIS ANNUAL BUDGET 2017-18**

**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



**Robert R. Morin, Jr.**  
Mayor



**Marie H. Aliberti**  
Vice Mayor



**Linda Durham Bob**  
Commissioner



**Ronald R. Neibert**  
City Manager



**Anthony F. Sabatini**  
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, 2016**

A handwritten signature in black ink, appearing to read "Jeffrey P. Evans".

Executive Director



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## City of Eustis

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

September 7, 2017

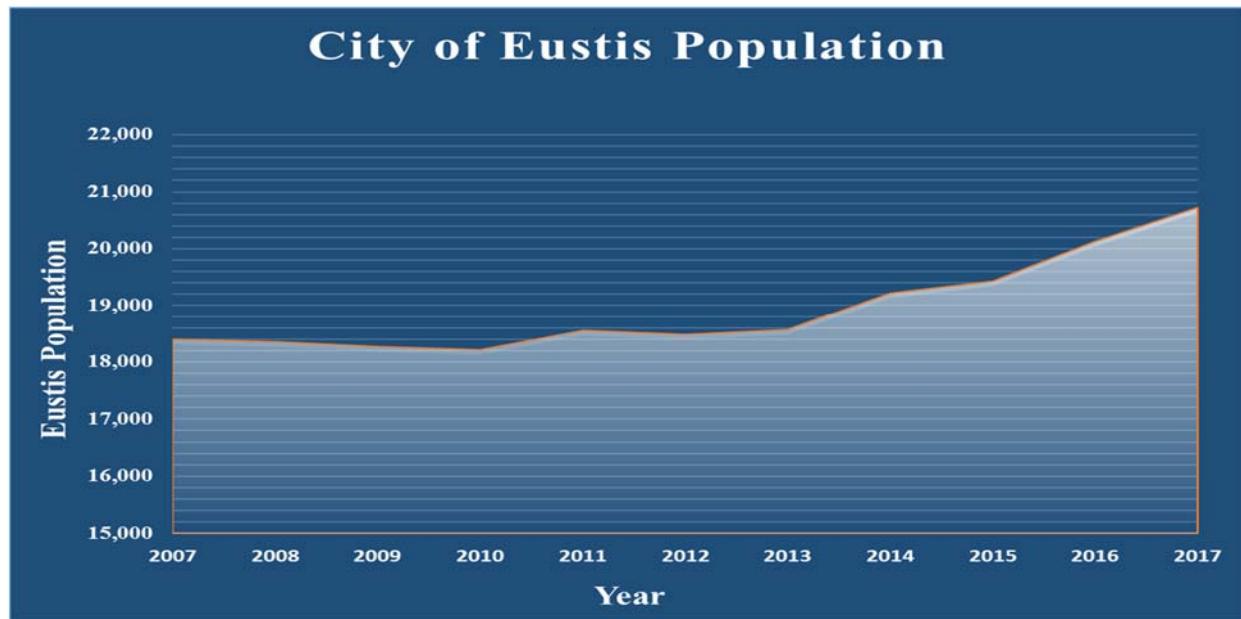
Honorable Mayor and City Commissioners:

I am pleased to present the Annual Budget for fiscal year beginning October 1, 2017 and ending September 30, 2018, 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 completed with its final adoption on September 21, 2017. 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 has adopted balanced budgets over the past several years. The City defines a balanced budget, as total recurring revenues equaling or exceeding total recurring expenditures.

The budget of \$34,824,300 includes acquisition of police and fire vehicles, water and sewer projects, street resurfacing projects as well as funding for the police and fire pensions. Several major projects that commenced in FY2017 will continue into the new fiscal year. Projects include the eastern wastewater plant expansion; allowing the City plant to go from treating 300,000 gallons of wastewater per day to 1.3 million, park improvements to Palmetto Plaza including restrooms and parking areas, and a skate park for the City's youth at Sunset Island Park.

The City continues to experience steady growth, with an increase in population from 18,354 in 2008 to an estimate of 20,731 as of April 1, 2017.



Economic conditions for the City continue to improve. Growth in the economy brought an increase in new construction and annexations of \$29,944,226, an increase over prior year of \$15,499,149. Property values of \$901,284,294 reflect an increase of 8.95% over the previous year.

By the end of fiscal year 2016/2017 some of the City revenues will exceed the budgeted figures, maintaining a healthy fund balance anticipated for the start of fiscal year 2017/2018. The anticipated General Fund balance for the end of the year is \$2,385,867, in addition to the required reserves of \$4,120,496. The budgeted recurring revenues in the General Fund exceed recurring expenditures by \$36,915.

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

- Revenue sources and assumptions with approved millage rate and comparisons
- Fund balances and reserves
- Anticipated increases in expenditures
- Personnel changes
- General Fund Budget Analysis (Fund 001)
- Street Improvement Fund Budget Analysis (Fund 013)
- Water and Sewer Fund Budget Analysis (Fund 040)
- Stormwater Fund Budget Analysis (Fund 049)
- Additional Challenges
- 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 43% 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 four years. This millage rate exceeds the established roll-back rate of 7.1559 and will be advertised as a tax increase, due to an increase in property values. However, based on a home assessed at \$150,000 with exemptions, the roll-back rate would only equate to \$42 less in taxes per year. The City of Eustis millage rate compares to the rest of Lake County as follows:

#### Comparative Tax Rates Advertised for 2017/2018

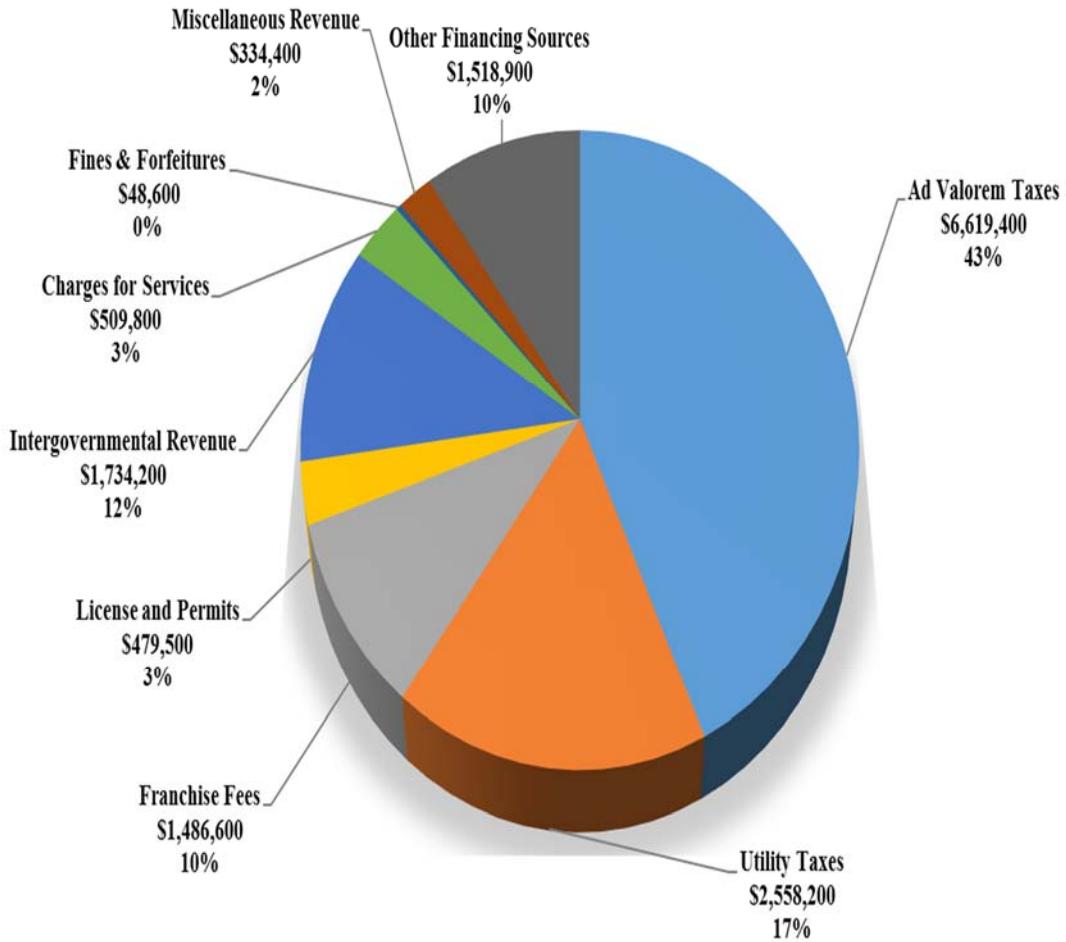
1.Howey	9.2750	8.Minneola	6.2795
2.Astatula	8.5000	9.Groveland	5.6000
3.Mascotte	7.9316	10.Leesburg	4.2678
4.Eustis	7.5810	11.Clermont	4.2061
5.Tavares	7.4397*	12.Fruitland Park	3.9863
6.Umatilla	7.1089	13.Lady Lake	3.3962
7.Mount Dora	7.0000	14.Montverde	2.8300

\* Includes debt service

Average: 6.1002: increased from last year's average of 5.9781. In accordance with the City's financial policies, tax revenues are forecasted at the rate of 98% collection. The total General Fund revenue is forecasted to be \$15,289,600 (see the graphical breakdown on the next page):

## General Fund Revenue - \$15,289,600

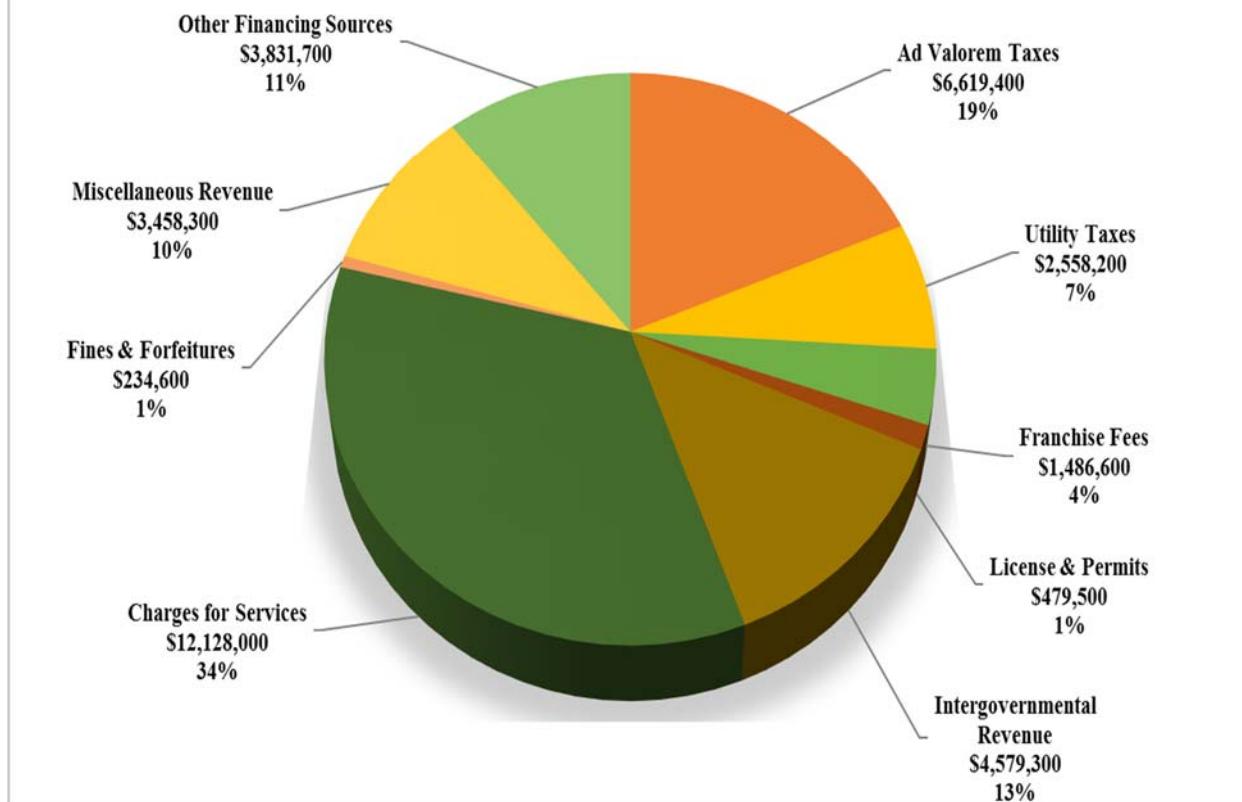
### Where Do General Fund Revenues Come From?



The total City revenue includes all funding sources which is projected to be \$35,375,600. Charges for Services are the largest overall source of revenue for the City because that category includes Water and Sewer service charges and Stormwater Fees. The graphical breakdown for the total City revenue is as follows:

## FY 2017-18 Total City Revenues - \$35,375,600

### 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 17/18 RESERVES	AVAILABLE FUND BALANCE
General	90 days	\$4,120,496	\$2,385,867
Street Improvement	90 days	\$206,810	\$0
Water & Sewer	90 days	\$1,575,338	\$6,871,582
Stormwater	90 days	\$88,438	\$484,697
Police Pension	NA	\$18,343,427	\$0
Fire Pension	NA	\$8,977,059	\$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 46.47% of payroll to 47.21%, for a total impact of \$39,683.
- The Fire Pension fund contribution requirement increased from 46.60% of payroll to 48.70%, for a total impact of \$36,787.
- Market pay and merit adjustments of 2% for all employees, reflecting a total increase of \$253,961.
- The health and life insurance costs increased by 3%, or \$66,592.
- The General Liability/Worker's Comp/Property Insurance costs increased by 10%, or \$99,000.
- The Capital Improvement Plan is \$3,107,782. Major projects include: a fire rescue truck replacement, Ardice ground storage tank 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	\$185,858
Water and Sewer Revenue Fund	\$51,038
Street Improvement Fund	\$13,904
Stormwater Fund	\$3,160
Citywide Total	\$253,961

## **Personnel Changes**

The following chart summarizes the full-time personnel changes over the last five years with no changes proposed for FY 2017/2018:

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

A complete listing of full-time and part-time positions and the City organizational chart are included as attachments in the Budget Overview Section.

## **General Fund Budget Analysis**

The General Fund budget (Fund 001) is based on total revenues of \$15,289,600 with a beginning fund balance of \$7,074,263. The total expenditures of \$15,857,500, the required operating reserves of \$3,760,496, and the debt reserves of \$360,000, leave a remaining fund balance of \$2,385,867. The total expenditures include \$604,815 of one-time expenditures for small capital acquisitions, a contingency, the debt service payment to the Sales Tax fund (scheduled to end in Dec. 2017), and community service grants, totaling \$30,000.

Subtracting the one-time expenditures from the total expenditures leaves a recurring balance of \$15,252,685, which is slightly less than recurring revenues of \$15,289,600. 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 2016)
  - Police
    - Response to 33,307 calls for service
  - Fire
    - Response to 83 fire calls
    - Response to 3,150 medical calls
    - Response to 834 other calls for service
- Cultural Services
  - Eustis Memorial Library (FY 2016)
    - 129,217 collection items
    - Responses to 14,434 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 2016)
    - Aquatic Center
      - 2,727 public swim and splashpad visits
      - 1,370 lap swim visits
      - 162 swim lessons
      - 10 lifeguard certification classes
      - 233 various swim team meets/practices
      - 426 Special Olympics participants
    - Facility Rentals
      - 1,276 facility rentals
    - Sports activities
      - 4 seasons of 10 teams in adult coed softball
      - 2 seasons of 4 teams in adult coed kickball
      - 31 participants in Fall Ball Basketball league
      - Home school physical education for 356 visits
      - Soccer camp for 15 students

- Dog Obedience classes for 17 participants
  - Adult Zumba for 10 participants per class
  - Jazzercise for 13 participants per class
- Youth activities
  - 2,444 summer camp visits
  - 17 participants in summer cooking class
  - 336 holiday camp visits
- After school programs
  - 5,479 Fun Zone visits
  - 86 Student Holiday participants
- Special community events
  - Senior breakfast (1,223 visits)
  - Family Fun Day (475 participants)
  - Cookies & Cocoa (16 participants)
  - Parents' Night Out (136 visits)
  - Youth Scholarship Golf Tournament (53 participants)
  - First Friday street parties
  - July 4<sup>th</sup> celebration
  - Community Yard Sales
- General Governmental Operations (FY 2016)
  - Building Services
    - 144 single family homes
    - 7,324 Inspections
    - 1,622 Permits
  - Development Services
    - 2 annexations
    - 2 Comprehensive Plan Map amendments
    - 11 site plan reviews
    - 5 variance requests
    - 7 alcoholic beverage license reviews
  - Code Enforcement
    - 2,969 code violation cases
    - 736 courtesy notices mailed
    - 3,267 Inspections Conducted
  - Finance and Budget
    - 539 monthly payroll checks
    - 331 monthly accounts payable checks
  - Purchasing
    - 58 purchase orders/month
    - 10 sealed bids/year
  - Human Resources (FY 2016)
    - Processing of 550 applications for employment
    - 140 potential employee interviews
    - 52 tests of skills
    - Recruitment for 33 positions
- Facilities (Public Works)
  - Building and custodial maintenance for 96 buildings and structures (280,600 sq. ft.)
  - 399 work orders (requests for service)

- 33 acre cemetery
- Park/playground equipment maintenance
- 226 responses to citizens
- Repair and maintenance of all city vehicles (575 work orders)

Approximately 53.0% of the General Fund Expenditures are spent for Public Safety to fund the Police and Fire Department operations.

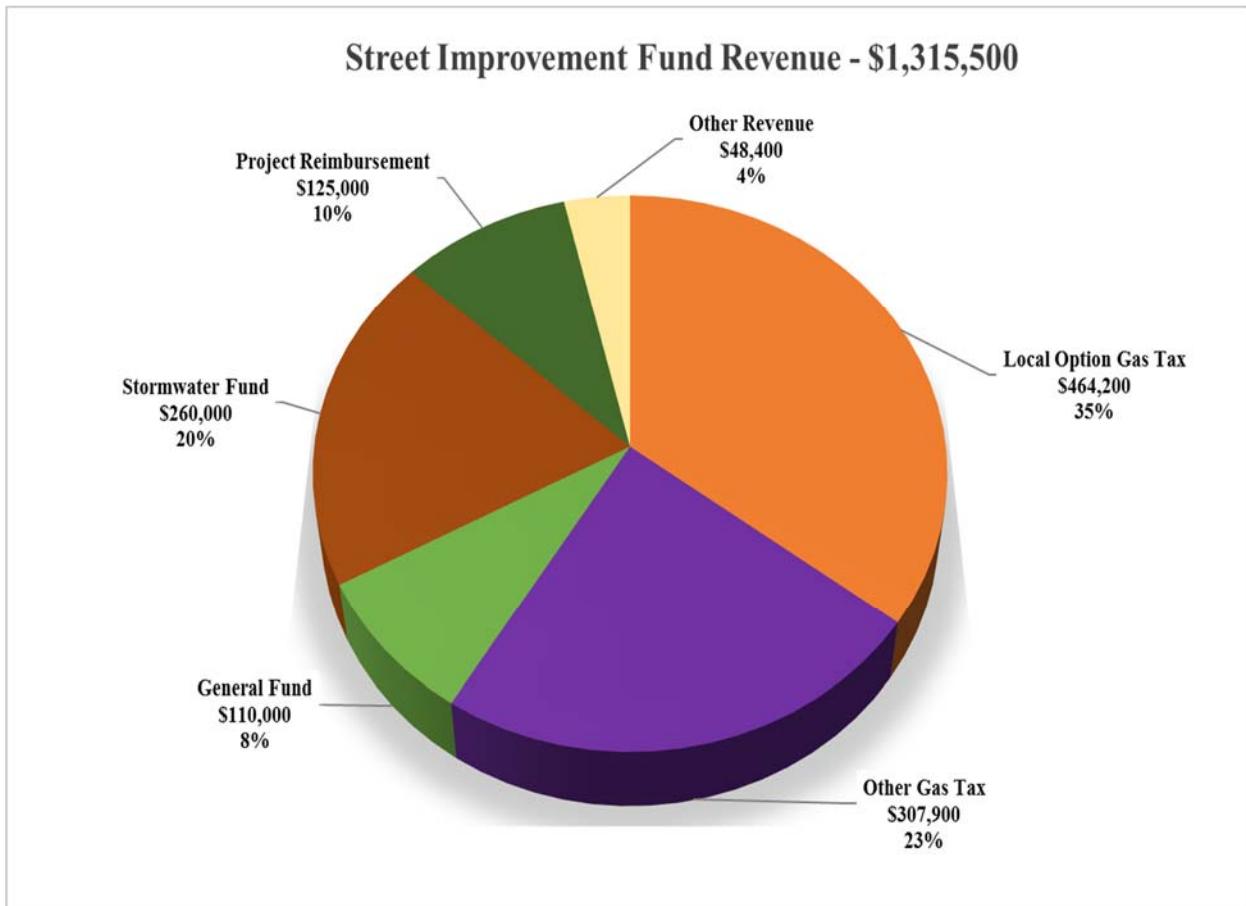
The following chart illustrates where the General Fund revenues are spent, based on the summary figures found in the Budget Overview Section:



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

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

The Street Improvement Fund (Fund 013) receives revenues from various sources. The major funding source is the Local Option Gas Tax and those revenues have decreased to an extent over the past several years due to a change in the distribution formula. The total revenue of \$1,315,500 is lower than last year's revenue budget, but once again includes \$40,000 for street light reimbursement from the State. The revenue sources for this fund are as follows:



The total expenditures for the Street Improvement Fund (\$1,677,300) exceed the revenues by \$361,800, further reducing the fund balance in that account. Expenditures have exceeded the revenues for the past several 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 continue to monitor the success of this action. 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

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

The Water and Sewer Fund (Fund 040) is based on total revenues of \$10,385,700 with a beginning fund balance of \$7,371,370. Total expenses of \$9,310,150 and required 90 day operating reserves of \$1,575,338 leave a remaining fund balance of \$6,871,583. The revenue sources include the central water and wastewater operations, reclaimed water sales, and water and sewer sales to Heathrow (Redtail) and Sorrento Hills.

The Fund has recurring expenses of \$6,301,352. Non-recurring or one-time expenses include capital expenses, inter-fund transfers, and debt service.

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 12,591 customers, supplying over 3.37 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
- Over 12,000 monthly bills for various services
- Over 12,000 meters read per month

### **Stormwater Fund Budget Analysis**

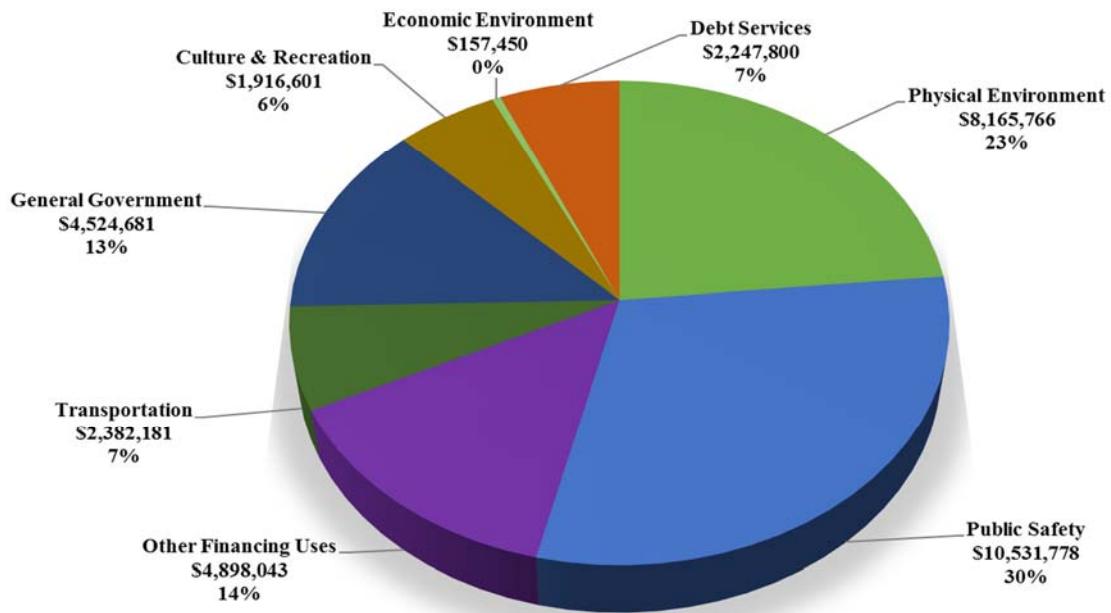
Stormwater utility fees provide the major source of funding for the Stormwater Utility Fund (Fund 049). Other minimal contributions include interest earnings. The budgeted revenue for FY 2017/2018 is \$806,200. The recurring expenditures are \$339,550 of the total \$1,019,750 expenditures, leaving a balance of \$573,135 to cover the required reserves of \$88,438 and provide a total available fund balance of \$484,697. The beginning fund balance was \$786,685.

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.

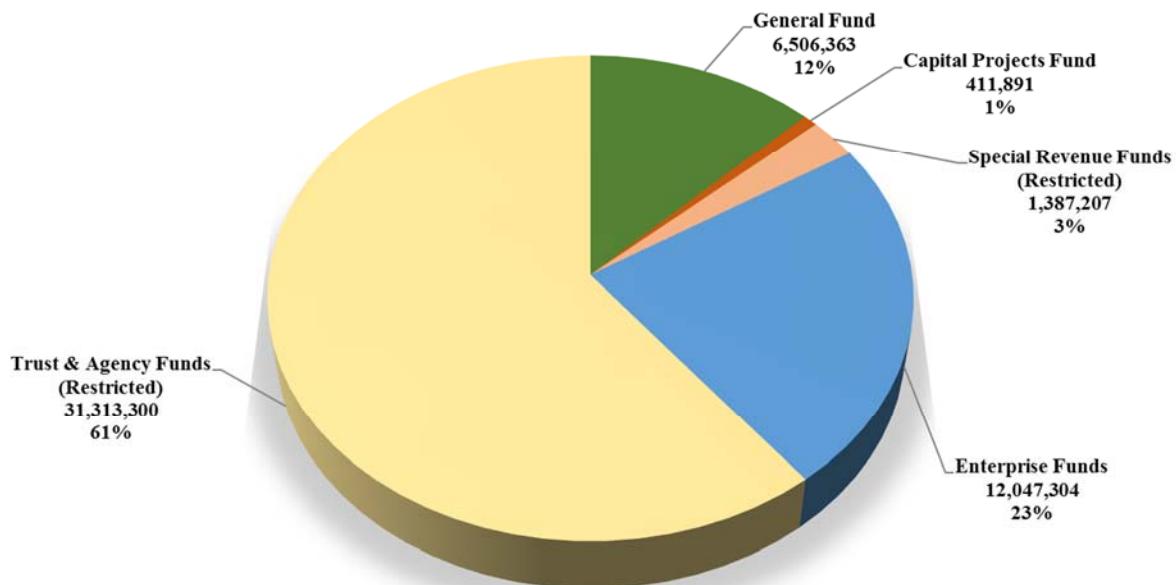
### **Citywide Profile**

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

**FY 2017-18 Total City Expenditures - \$34,824,300**  
**Where are City Funds Spent?**



**FY 2017-18 Total City Reserves By Fund Type**  
**\$51,666,065**



The beginning fund balance of all twenty-one City funds was \$51,114,765 and the anticipated revenue is \$35,375,600. After accounting for \$34,824,300 in expenditures, the total City reserves would be \$51,666,065 as illustrated above; \$38,336,589 of that total is dedicated by law or policy, leaving a solid total available fund balance of \$13,329,476.

The Capital Improvement Plan for FY 2017/2018 is included in the Capital Improvement Section at the end of the Budget Book.

### **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 \$6,600.
  - b. The current restricted reserve balance is \$260,093.
  - c. The General Fund annual operating expenditure for the cemetery is \$153,024.
2. Community Events
  - a. The budget includes \$168,500 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 \$127,510. 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 \$30,000 in support grants to various community organizations for events and services.

### **Fiscal Year 2016/2017 Accomplishments**

It is anticipated that staff will reduce anticipated General Fund expenditures in FY 2016-2017 as compared to budget. Much of the anticipated savings can be attributed to position vacancies, but each department also limited expenditures as much as possible. Other major accomplishments include the following:

1. Distinguished Budget Award from the Government Finance Officers Association
2. Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association
3. Successful Eustis Busker Festival, Bikefest, Georgefest and Travelling Vietnam Memorial Wall events.
4. ISO rating of 2 for the Fire Department
5. Accreditation for the Police Department from the Commission for Florida Law Enforcement Accreditation.

6. Florida Department of Environmental Protection Operations Excellence Award for Wastewater
7. Successful participation in the Florida Law Enforcement Challenge and the Florida Click It or Ticket Challenge for the Police Department
8. Family July 4<sup>th</sup> Celebration
9. Start of Construction on the Eastern Wastewater Treatment Plant Expansion project

Additional tasks for the upcoming year include completion 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 2017/2018 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 29 consecutive years; received the Distinguished Budget Presentation Award for two consecutive years; was selected as the 2006 Florida Tree City; and sets a standard for tree protection in being named a Tree City U.S.A. for 23 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 20,000 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**  
**Demographic and Economic Statistics**  
**Last Ten Years**

Year	Population (5)			% increase Consumer Price Index (3)			Eustis School Information Enrollment (4) and Grading (6)					
	Eustis	County	% of City.	Median Age	School Enrollment	Elementary	Eustis Heights	Elementary	Eustis Elementary	Eustis Middle	Eustis High	
2006-07	18,401	286,499	6.42%	2.76	45.1	4,564	A	A	A	A	D	
2007-08	18,354	288,379	6.36%	4.94	45.1	4,572	A	A	A	A	C	
2008-09	18,275	291,993	6.26%	(1.29)	45.1	4,546	B	A	A	A	D	
2009-10	18,210	297,432	6.12%	1.11	45.1	4,332	B	A	A	A	B	
2010-11	18,558	297,052	6.25%	3.87	45.1	5,083	B	C	B	B	B	
2011-12	18,483	298,265	6.20%	1.99	45.1	4,702	C	A	B	B	C	
2012-13	18,573	298,707	6.22%	1.15	45.1	4,682	D	B	C	B	B	
2013-14	19,214	308,034	6.24%	3.89	46.0	5,539	F	B	B	B	C	
2014-15	19,455	315,690	6.16%	0.33	42.0	5,530	C	C	C	B	B	
2015-16	19,986	325,875	6.13%	0.70	41.8	5,468	C	C	C	C	C	

- (1) Source: Florida Research Economic Database (FREIDA), Florida Office of Econ & Dem Research, US Census Quick Facts  
 (2) Source U of F BEBR: <https://floridapolytechnic.org/wp-content/uploads/2014fpli.pdf>  
 (3) Source [www.usinflationcalculator.com](http://www.usinflationcalculator.com)  
 (4) Source Lake County School Board, Tavares, Florida ([www.lake.k12.fl.us](http://www.lake.k12.fl.us) - Dept of Growth Planning- Incl Lake Tech)  
 (5) Source US Census Bureau and Office of Economic & Demographic Research  
 (6) Source Florida Dept of Education  
 (7) Source US Bureau of Labor Statistics ([www.bls.gov/lau/data.htm](http://www.bls.gov/lau/data.htm))

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

Year	Per Capita Income (1)						Median Household Income (1)							
	Florida	Lake	Orange	Seminole	Sumter	Marion	Volusia	Florida	Lake	Orange	Seminole	Sumter	Marion	Volusia
2006-07	35,798	30,472	33,237	40,891	23,034	28,314	29,845	44,680	42,176	46,518	55,159	38,107	37,875	40,489
2007-08	38,444	29,815	33,335	40,946	24,135	29,012	29,615	47,804	46,557	50,988	56,315	42,828	39,354	42,268
2008-09	38,417	30,460	35,303	42,223	26,481	30,322	30,374	47,804	46,557	50,988	56,315	42,828	39,354	42,268
2009-10	39,064	31,520	36,639	43,439	27,504	31,225	32,098	44,857	45,517	50,674	58,175	48,106	40,266	45,831
2010-11	38,965	30,785	36,400	42,340	30,259	31,097	32,255	44,390	42,343	45,105	57,381	45,165	37,162	41,368
2011-12	39,636	33,846	35,990	40,914	27,824	32,709	33,436	44,250	44,965	44,635	54,449	44,595	36,425	38,477
2012-13	41,012	34,442	37,013	42,191	35,032	35,570	34,445	45,006	41,579	45,565	54,901	47,017	37,287	40,114
2013-14	41,497	34,782	37,844	42,986	37,206	34,437	34,530	47,886	44,244	46,675	55,195	52,670	38,783	40,908
2014-15	42,645	35,786	38,007	41,806	37,558	32,571	36,052	46,956	45,035	47,581	58,175	48,493	39,453	42,457
2015-16	44,429	37,698	39,591	42,851	39,012	33,800	37,802	47,212	45,465	47,556	57,875	49,874	39,339	41,714

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

(2) Source U of F BEBR: <https://floridapolytechnic.org/wp-content/uploads/2014fpli.pdf>

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

(4) Source Lake County School Board, Tavares, Florida

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

(6) Source Florida Dept of Education (<http://schoolgrades.fldoe.org>)

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

City of Eustis  
Demographic and Economic Statistics  
Last Ten Years

Year	Cost of Living Index Lake and Surrounding Counties (2)					Unemployment Lake and Surrounding Counties (1)						
	Lake	Orange	Seminole	Sumter	Marion	Volusia	Lake	Orange	Seminole	Sumter	Marion	Volusia
2006-07	97.70	101.20	99.95	95.53	94.73	94.74	4.6	4.1	3.7	3.7	5.0	4.5
2007-08	97.64	101.13	100.07	95.46	94.79	95.23	7.1	6.4	6.1	6.1	8.6	7.2
2008-09	97.51	101.00	99.81	95.34	94.71	95.39	12.2	11.4	10.6	9.5	13.9	
2009-10	97.49	100.98	99.64	96.34	96.28	96.13	12.3	11.8	10.9	9.8	14.3	12.5
2010-11	96.95	100.42	99.35	95.49	95.83	96.19	10.6	10.2	9.5	8.1	12.4	10.8
2011-12	96.43	99.88	99.33	95.65	95.51	95.78	8.9	8.4	7.7	6.9	9.8	8.8
2012-13	96.43	99.88	99.33	95.65	95.51	95.78	9.0	8.3	7.8	7.4	10	8.8
2013-14	97.20	100.49	99.17	95.45	94.97	98.25	5.4	4.9	4.5	4.7	6.4	5.3
2014-15	96.33	99.78	98.72	94.19	93.43	94.75	5.1	4.7	4.6	6.8	6.1	5.5
2015-16	96.99	100.46	99.03	94.83	94.41	95.33	4.8	4.3	4.3	6.9	6	5.1

- (1) Source: Florida Research Economic Database (FREIDA), Florida Office of Econ & Dem Research, US Census Quick Facts
- (2) Source U of F BEBR: <https://floridapolytechnic.org/wp-content/uploads/2014/pli.pdf>
- (3) Source [www.usinflationcalculator.com](http://www.usinflationcalculator.com)
- (4) Source Lake County School Board, Tavares, Florida
- (5) Source US Census Bureau and Office of Economic & Demographic Research
- (6) Source Florida Dept of Education
- (7) Source US Bureau of Labor Statistics ([www.bls.gov/lau/data.htm](http://www.bls.gov/lau/data.htm))

**CITY OF EUSTIS, FLORIDA**  
**PRINCIPAL TAXPAYERS**  
**LAST NINE YEARS**  
**FISCAL YEARS ENDING SEPTEMBER 30TH**  
**(Source Lake County Property Appraisers Office)**

TAXPAYER	2007			2016		
	ASSESSED VALUATION	Rank	PERCENTAGE OF TOTAL ASSESSED VALUATION	ASSESSED VALUATION	Rank	PERCENTAGE OF TOTAL ASSESSED VALUATION
Duke (Progress) Energy	-		-	16,302,046	1	2.07%
Bre Tarpon - Eustis Village LLC	-		-	11,473,915	2	1.45%
MHC Southern Palms LLC	-		-	8,329,791	3	1.06%
Florida Food Products	6,095,905	6	0.55%	7,742,711	4	0.98%
Jensen Center LTD	-		-	7,073,777	5	0.90%
Sprint/Embarq	10,525,570	3	1.50%	4,687,173	6	0.59%
Prestige Ford	5,219,076	8	0.00%	3,785,632	7	0.48%
Club at Eustis Partnership	-		-	3,405,987	8	0.43%
GC Eustis Village LLC	-		-	3,398,106	9	0.43%
MHC Haselton Village LLC	-		-	3,359,805	10	0.43%
MHC Financing LTD	6,966,640	5		-		-
Florida Power Corp	11,113,206	2		-		-
DIV Vastgoed	12,805,408	1	1.69%	-		-
Ryland Homes	8,401,800	4		-		-
Eustis Square One LLC	5,229,494	7		-		-
MI Homes of Lake County	4,549,645	10		-		-
U.S. Nutraceuticals	4,931,799	9	0.69%	-		-
	<b>75,838,543</b>		<b>8.34%</b>	<b>69,558,943</b>		<b>8.81%</b>

**SOURCE:**

Lake County FY15-16 Tax Assessor's Office (Total Eustis: \$789,442,770)



# 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 continues to construct new sidewalks and replace 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.*
  - *Engaged in the Design/Build of a Skate Park at Sunset Isle.*

- (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 partners with the Lake Eustis Chamber to sponsor a family July 4<sup>th</sup> celebration in Ferran Park.*
  - *Promotion of the Eustis Busker Festival and the Bikefest Music Festival along with other events such as the Traveling Vietnam Memorial Wall.*
- (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.*
  - *The Wastewater Department is currently constructing a 1 Million gallon sewer treatment expansion at the City's Eastern Wastewater Treatment Plant.*
- (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 improvements at Palmetto Plaza as funded by the Community Development Block Grant.*
- (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 has been 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 in contact with Trout Lake Nature Center (TLNC) continuing to explore options for a trail from downtown Eustis to TLNC.*
- (d) Complete construction of the Palmetto Point Park improvements.
  - *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.*
  - *Historic Business District signs have been programmed for FY17-18.*
- (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.*
  - *The City's Police Department has been accredited by the Commission for Florida Law Enforcement Accreditation.*
- (d) Increase the number of people living and working in Eustis.
  - *The City completed an annexation incentive program that added several homes and parcels to the City. Building permits have also increased, with 144 single-family permits being issued Oct. 2015 through September 2016.*
- (e) Diversify and expand the commercial/industrial tax base.
  - *Some of the recommended changes to the LDRs will provide more industrial development opportunities.*
  - *Developers have submitted site plans for retail centers 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 continue in these efforts and have also re-designed the City's website.*
- (c) Proactively recruit businesses to properties served by rail improvements.
- (d) Identify and market city-owned properties for commercial and residential development.
  - *The City will solicit and accept bids on specific residential parcels.*
  - *The City has posted available property on CR 44 for commercial/industrial development and public/private partnership opportunities.*
  - *The City has implemented 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 17/18 balances recurring revenues and expenditures in the general fund and maintains over \$2 Million in the reserve over and above the 90-day operating amount.*
- (b) Maximize the effective use of technology.
  - *The City allocates annual funding for the computer replacement program.*
  - *The building department acquired scanning equipment and is implementing the conversion of paper files to electronic files.*
  - *The building and code inspectors are now using tablets to record information and file inspection reports.*
- (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 years with ongoing comparison with pier cities.*
- (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.
  - o *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.
  - o *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.
  - o *The City improved the pay plan by 2% in FY 16/17 and the budget for FY 17/18 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.
  - o *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 2018 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, 2017 and extending to September 30, 2018.

#### 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 2018 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.

### **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 2018 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:

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:

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

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

#### **Proprietary Funds**

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

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

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

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

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 2018 ADOPTED BUDGET DEVELOPMENT**

This section describes the major sources of revenues and expenditures, along with trends utilized in developing the FY 2018 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 examples below: General Fund Expenditures and Citywide Major Revenue Sources of \$1 Million or more:

	FY17-18	FY18-19		FY19-20		FY20-21		FY21-22
	<u>Budget</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	
<b>General Fund Expenditures</b>		inc.		inc.		inc.		inc.
Salaries & Wages	7,836,615	2.0%	7,993,347	2.0%	8,153,214	2.0%	8,316,279	2.0%
Taxes & Benefits	3,865,202	3.0%	3,981,158	3.0%	4,100,593	3.0%	4,223,611	3.0%
Services & Supplies	3,193,968	1.5%	3,241,878	1.5%	3,290,506	1.5%	3,339,863	1.5%
Capital	27,815	3.0%	28,649	3.0%	29,509	3.0%	30,394	3.0%
Contingencies	177,000	0.0%	177,000	0.0%	177,000	0.0%	177,000	0.0%
Transfers Out	756,900	0.0%	396,900	3.0%	408,807	3.0%	421,071	3.0%
<b>Total</b>	<b>15,857,500</b>	<b>-0.2%</b>	<b>15,818,932</b>	<b>2.2%</b>	<b>16,159,629</b>	<b>2.2%</b>	<b>16,508,218</b>	<b>2.2%</b>
								<b>16,864,894</b>

	FY17-18	FY18-19		FY19-20		FY20-21		FY21-22
	<u>Budget</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	
<b>Major Revenues - Citywide</b>		inc.		inc.		inc.		inc.
Ad Valorem	6,619,400	3.0%	6,817,982	0.0%	6,817,982	3.0%	7,022,521	3.0%
Franchise Fees	1,486,600	1.5%	1,508,899	1.5%	1,531,532	1.5%	1,554,505	1.5%
Utility Taxes	2,558,200	1.5%	2,596,573	1.5%	2,635,522	1.5%	2,675,054	1.5%
Sales Taxes	3,050,300	2.0%	3,111,306	2.0%	3,173,532	2.0%	3,237,003	2.0%
Water Sales	5,071,500	1.7%	5,157,716	1.7%	5,245,397	1.7%	5,334,568	1.7%
Sewer Charges	4,486,700	1.7%	4,562,974	1.7%	4,640,544	1.7%	4,719,434	1.7%
								4,799,664

## Taxes

### Ad Valorem Taxes – General Fund

Ad Valorem taxes are budgeted at \$6,619,400 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 2018 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 \$4,044,800. 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 \$73,000 based on recent trends and anticipated business activity in the City. Annual renewals account for the bulk of this revenue. Building and construction permits are budgeted at \$406,500 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 \$1,183,700. It is apportioned and distributed by the State based on population estimates. State Revenue Sharing revenue is projected to be \$471,900. 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 2018 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 \$78,600 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 \$805,200 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 \$10,185,200. 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 2018 are \$10,385,700.

**Other Charges for Services:**

General Fund

Estimates for revenues generated from Parks and Recreation activities of \$217,700 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 \$48,600, based on historical trends. Court fines, and code violations comprise most of the fines levied. Conservative estimates are the best method for budgeting this revenue as the amount collected from year to year fluctuates 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 those earned in a traditional bank. This revenue forecast is based on projected cash and investment balances and anticipated interest rates. Rents collected from leases to wireless companies for use of water towers as a cellular phone tower transmission area are \$71,700 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 \$203,700.

**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 \$274,200 based on the preliminary taxable values as provided by the Lake County Property Appraiser.

## **EXPENDITURES**

For FY 2018, the City was able to factor in an effective 2% salary increase for all employees. This equates to an increase in salary costs of \$199,224. Expenditures decreased by \$12,374,250 from the prior year budget mainly due to the water and sewer utility bond and bank capital financed projects in the Capital Improvement Program last year. Detailed expenditures related to operating costs are reflected in the individual department pages by fund. Capital improvement projects in general decreased by \$13,517,752 from last year. This again is mainly due to last year's heavy cycle 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 and for administrative purposes.

### **Fund Balance Policy**

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

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

Fund balance reserves for the Water & Sewer Utility Revenue Fund are calculated as 90 days of 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.

### **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, three State Revolving Fund Loan issues, a Water and Sewer Revenue Bond, and a Water & Sewer Bank Note:

**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. This issue will be retired by the end of FY 17-18.

**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. This issue will be retired by the end of FY 17-18.

**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 17-18 will be \$4,819,865.

**Series 2016 Water & Sewer Utility Revenue Bond** – This approximately \$8 Million issue is a funding source for the City's FY17 through FY21 Water and Sewer Capital Improvement Plan implemented in October of 2016. It is secured by utility system revenues with an interest rate of 3.21% and a mature date of October 2036. Debt service payments are being made from the City's Water and Sewer Revenue Fund.

**Series 2017 Water & Sewer Revenue Note** – This approximately \$1.8 Million bank note is one of the funding sources for the City's FY17 through FY21 Water and Sewer Capital Improvement Plan implemented in October of 2016. It is secured in a subordinate position by utility system revenues with an interest rate of 1.79% and a mature date of April 2022. Debt service payments are being made from the City's Water and Sewer Revenue Fund.

### **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 6, 2017	<b>** Preliminary Budget Discussion</b>	City Commission and City Manager
April 7, 2017	<b>Capital Improvement Plan (CIP) Meeting &amp; Review</b>	City Manager and Department Directors
April 7, 2017	<b>Pre-Budget Meeting &amp; Briefings</b>	City Manager and Department Directors
April 7, 2017	<b>Prepare and Distribute Budget Package</b>	City Staff - All Departments
May 4, 2017	<b>** CIP Workshop Presentation to Commission</b>	City Commission and CIP Project Team
May 5, 2017	<b>Department Budgets - Completed</b>	Department Directors
May 24, 2017	<b>Receive Preliminary Tax Roll Information</b>	Property Appraiser's Office
May 22-26, 2017	<b>Department Review of Budget Proposals</b>	City Manager and Department Directors
June 26, 2017	<b>* Certification of Taxable Value</b>	Property Appraiser
June 28, 2017	<b>Submit City Manager's Proposed Budget to City Commission</b>	Budget Staff
July 6, 2017	<b>** City Commission Review Budget in workshop</b>	City Commission, Budget Staff and CRA Board
July 20, 2017	<b>*/** Proposed Millage Rate</b> (Set proposed millage rate & date for the tentative budget hearing on the regular budget)	City Commission
July 20, 2017	<b>** Commission Acceptance of CIP Plan</b>	City Commission
July 21, 2017	<b>* Certify Millage Rate</b> (Certify proposed millage rate & date for tentative budget hearing with Property Appraiser)	Finance Director
July 21-August 25, 2017	<b>Make Revisions and Prepare Budget Book</b> (As directed City Commission)	Finance Director
August 18, 2017	<b>* Property Appraiser mails "Notice of Proposed Property Taxes</b>	Property Appraiser
September 7, 2017	<b>*/** Hold First Budget Hearing to Adopt Budget &amp; Millage</b>	City Commission and Public
September 17, 2017	<b>* Advertise Intent to Adopt a Final Budget</b>	Finance Director
September 21, 2017	<b>*/** Hold Final Hearing to Adopt Budget &amp; Millage</b>	City Commission and Public
September 22, 2017	<b>* Certify final millage to Property Appraiser</b>	Finance Director
September 30, 2017	<b>Distribute Final Budget</b>	Finance Director
October 1, 2017	<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 2017-2018**

<b>Fund No.</b>	<b>Fund Name</b>	<b>Est. Beginning</b>				<b>Available Fund Balance</b>
		<b>Fund Balance</b>	<b>Revenues</b>	<b>Less: Expenditures</b>	<b>Less: Reserves</b>	
001	General Fund	7,074,263	15,289,600	15,857,500	4,120,496	2,385,867
006	Library Contribution Fund	82,575	14,700	29,700	47,024	20,551
010	Sales Tax Revenue Fund	16,291	2,227,100	1,831,500	-	411,891
011	Law Enforcement Ed. Fund	6,384	11,700	300	17,784	-
012	Police Forfeiture Fund	15,351	4,000	4,500	14,851	-
013	Street Improvement Fund	568,610	1,315,500	1,677,300	206,810	-
014	Community Redevelopment Fund	884,287	482,600	286,700	1,080,187	-
040	Water & Sewer Revenue Fund	7,371,370	10,385,700	9,310,150	1,575,338	6,871,582
041	Reclaimed Water Project Fund	124,536	100	-	-	124,636
042	W & S Renewal & Replacement Fd.	4,103,413	960,900	2,161,700	-	2,902,613
049	Stormwater Utility Revenue Fund	786,685	806,200	1,019,750	88,438	484,697
059	Fire Prev. Capacity Exp. Trst. Fd.	72,772	20,100	1,150	91,722	-
060	Greenwood Cemetery Trust Fund	254,443	6,600	950	260,093	-
061	Police Pension Fund	17,680,727	1,632,700	970,000	18,343,427	-
062	Firemen's Pension Fund	8,494,359	1,202,700	700,000	8,997,059	-
063	Parks & Rec. Capacity Exp. Trst. Fd.	158,419	50,200	2,050	206,569	-
064	Law Enf. Capacity Exp. Trst. Fd.	259,955	20,200	1,150	279,005	-
065	Water Impact Trust Fund	2,837,579	139,100	124,000	2,852,679	-
066	Sewer Impact Trust Fund	88,765	725,500	732,100	82,165	-
068	Economic Development Trust Fund	162,489	52,600	87,450	-	127,639
069	Library Capacity Exp. Trust Fund	71,492	27,800	26,350	72,942	-
	<b>TOTAL</b>	<b>51,114,765</b>	<b>35,375,600</b>	<b>34,824,300</b>	<b>38,336,589</b>	<b>13,329,476</b>

**BUDGET SUMMARY**  
**CITY OF EUSTIS - FISCAL YEAR 2017-18**

<u>Millage Per \$1,000</u>		Capital Projects Fund	Special Revenue Funds	Enterprise Funds	Trust & Agency Funds	Total
<b>General Fund 7.5810</b>		<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Enterprise Funds</b>	<b>Agency Funds</b>	
<b>BEGINNING FUND BALANCES</b>		<b>\$ 7,074,263</b>	<b>\$ 16,291</b>	<b>\$ 1,557,207</b>	<b>\$ 12,386,004</b>	<b>\$ 30,081,000</b>
<b>ESTIMATED REVENUES:</b>	<b>Millage Per</b>					
	<b>\$1,000</b>					
Taxes:	<b>7.5810</b>	\$ 6,619,400	\$ -	\$ -	\$ -	\$ 6,619,400
Ad Valorem Taxes		2,558,200	-	-	-	2,558,200
Utility Taxes		1,486,600	-	-	-	1,486,600
Franchise Fees		479,500	-	-	-	479,500
Licenses and Permits		1,734,200	1,866,600	978,500	-	4,579,300
Intergovernmental Revenue		509,800	-	-	10,990,400	627,800
Charges for Services		48,600	-	16,000	170,000	-
Fines and Forfeitures		334,400	500	182,100	41,600	2,899,700
Miscellaneous Revenues		1,518,900	360,000	651,900	950,900	3,458,300
Other Financing Sources						3,831,700
<b>Total Revenues and Other Financing Sources</b>		<b>\$ 15,289,600</b>	<b>\$ 2,227,100</b>	<b>\$ 1,828,500</b>	<b>\$ 12,152,900</b>	<b>\$ 3,877,500</b>
<b>Total Estimated Revenues and Balances</b>		<b>\$ 22,363,863</b>	<b>\$ 2,243,391</b>	<b>\$ 3,385,707</b>	<b>\$ 24,538,904</b>	<b>\$ 33,958,500</b>
<b>EXPENDITURES/EXPENSES:</b>						
General Governmental Services		\$ 3,148,976	\$ 65,000	\$ 32,719	\$ 1,277,986	\$ -
Public Safety		8,406,078	450,900	4,800	-	1,670,000
Physical Environment		956,357	165,200	83,500	6,840,709	120,000
Transportation		-	574,400	1,807,781	-	-
Economic Environment		30,000	-	40,000	-	87,450
Culture and Recreation		1,861,901	-	29,700	-	25,000
Debt Service		-	576,000	-	950,900	720,900
Other Financing Sources (Uses)		1,454,188	-	-	3,422,005	21,850
<b>Total Expenditures/Expenses</b>		<b>\$ 15,857,500</b>	<b>\$ 1,831,500</b>	<b>\$ 1,998,500</b>	<b>\$ 12,491,600</b>	<b>\$ 2,645,200</b>
Reserves		6,506,363	411,891	1,387,207	12,047,304	31,313,300
<b>Total Appropriated Expenditures and Reserves</b>		<b>\$ 22,363,863</b>	<b>\$ 2,243,391</b>	<b>\$ 3,385,707</b>	<b>\$ 24,538,904</b>	<b>\$ 33,958,500</b>
						<b>\$ 86,490,365</b>

**CITY OF EUSTIS - ANNUAL BUDGET**  
**FISCAL YEAR 2017-2018**

**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)	City Manager (512)	City Clerk (1210)	Machinery & Equip (6064)	Fujitsu Archiving Scanner	5,900
General Fund (001)	Library (571)	Public Services (7120)	Machinery & Equip (6064)	Library Document Station	6,915
General Fund (001)	Library (571)	Public Services (7120)	Machinery & Equip (6064)	Security & Surveillance System	9,500
General Fund (001)	Parks & Recreation (572)	Administration (7300)	Machinery & Equip (6064)	Copier/Scanner	5,500
				<b>General Fund Total</b>	<b>27,815</b>
Street Improvement Fund (013)	Public Works (541)	Street Maint/Const (4130)	Machinery & Equip (6064)	Tack/Asphalt Sprayer	16,000
				<b>Street Improvement Fund Total</b>	<b>16,000</b>
Community Redevel Trst Fund (014)	City Manager (512)	Administration (1230)	Infrastructure (6065)	Historic Business District Wayfinding Signs	20,000
				<b>Community Redevelopment Trust Fund Total</b>	<b>20,000</b>
Water & Sewer Fund (040)	Water (533)	Water Admin (3300)	Machinery & Equip (6064)	Emergency Two-Way Radios	10,000
Water & Sewer Fund (040)	Water (533)	Water Admin (3300)	Machinery & Equip (6064)	Scanner - 44 Inch for Maps & Plans	12,000
Water & Sewer Fund (040)	Water (533)	Treatment (3310)	Machinery & Equip (6064)	Emergency Two-Way Radios	10,000
Water & Sewer Fund (040)	Water (533)	Distribution (3320)	Machinery & Equip (6064)	Emergency Two-Way Radios	10,000
Water & Sewer Fund (040)	Water (533)	Distribution (3320)	Machinery & Equip (6064)	Wireless Base Station for Radios	5,300
Water & Sewer Fund (040)	Wastewater (535)	Wastewater (535)	Collect & Lift Stat. (3510)	Hot Water Pressure Washer	8,500
Water & Sewer Fund (040)	Wastewater (535)	Wastewater (535)	Collect & Lift Stat. (3510)	Transducer Replacements for Lift Station Wells	22,000
Water & Sewer Fund (040)	Wastewater (535)	Treatment (3520)	Machinery & Equip (6064)	Chlorine Analyzers	10,000
Water & Sewer Fund (040)	Wastewater (535)	Treatment (3520)	Machinery & Equip (6064)	Filter Media Cloths	10,000
Water & Sewer Fund (040)	Wastewater (535)	Treatment (3520)	Machinery & Equip (6064)	Bleach Skid with Pumps	19,000
Water & Sewer Fund (040)	Wastewater (535)	Treatment (3520)	Machinery & Equip (6064)	Filter Actuator Valves	9,000
Water & Sewer Fund (040)	Wastewater (535)	Treatment (3520)	Machinery & Equip (6064)	Limitorque QX5 Actuators	12,700
Water & Sewer Fund (040)	Wastewater (535)	Laboratory (3530)	Machinery & Equip (6064)	Refrigerator Sampler	8,000
Water & Sewer Fund (040)	Wastewater (535)	Laboratory (3530)	Machinery & Equip (6064)	CBOD Incubator	5,000
Water & Sewer Fund (040)	Wastewater (535)	Reclaimed (3540)	Machinery & Equip (6064)	Reclaim Transfer Pump	28,000
Water & Sewer Fund (040)	Wastewater (535)	Sludge Disposal (3550)	Machinery & Equip (6064)	Chemical Feed Pumps	6,400
Water & Sewer Fund (040)	Wastewater (535)	Sludge Disposal (3550)	Machinery & Equip (6064)	Sectional Incline Conveyor Belt	22,000
				<b>Water &amp; Sewer Revenue Fund Total</b>	<b>207,900</b>
Stormwater Utility Rev Fund (049)	Public Works (538)	Street Sweep/Drain (3710)	Machinery & Equip (6064)	Mahindra XTV Utility Vehicle	14,200
				<b>Stormwater Utility Revenue Fund Total</b>	<b>14,200</b>
				<b>GRAND TOTAL</b>	<b>285,915</b>

**CITY OF EUSTIS**  
**ANNUAL BUDGET**  
**FISCAL YEAR 2017-2018**  
**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 - Capital Projects**

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**

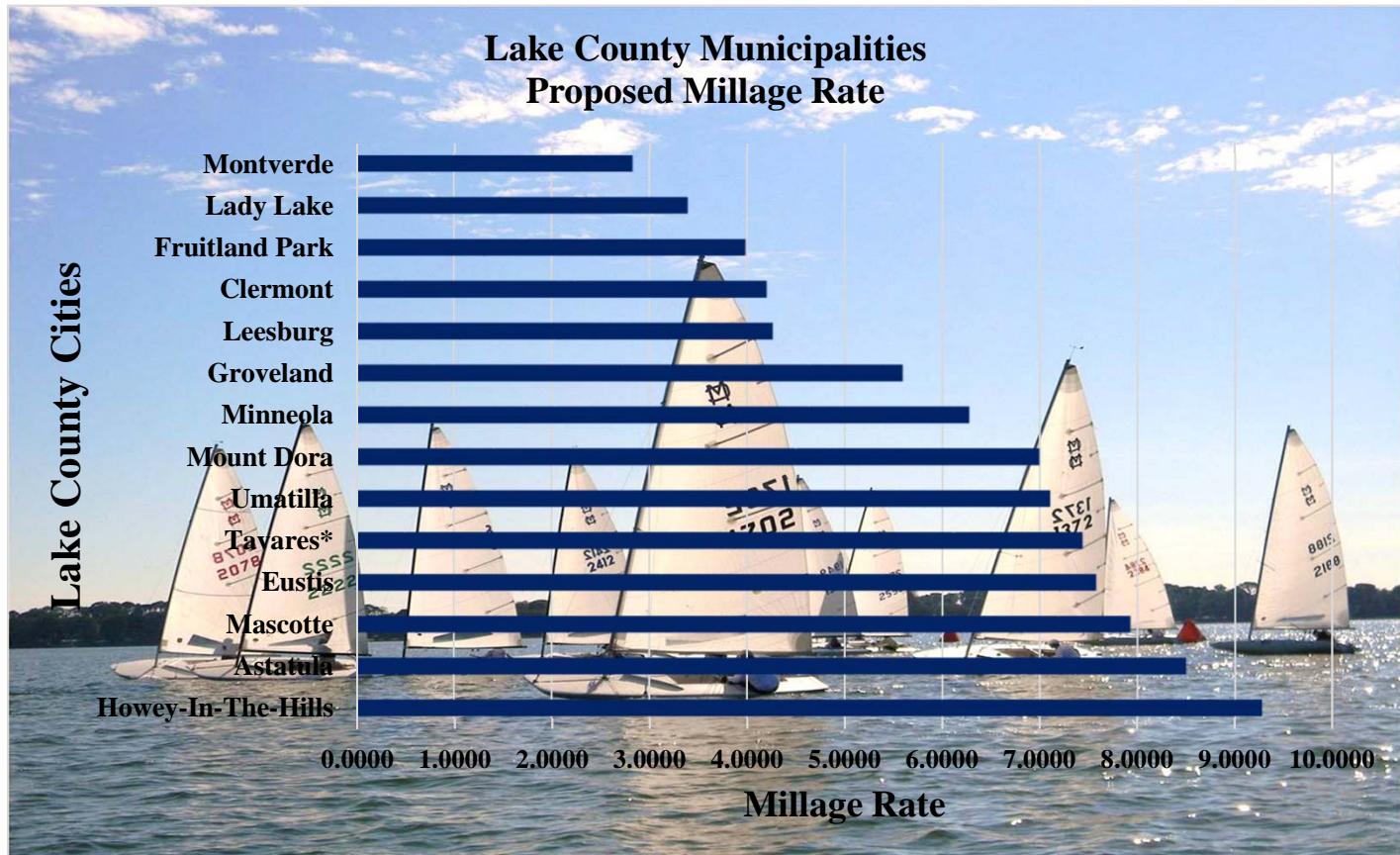
Library Department - 572

**Municipal Ad Valorem Tax Profile**  
**All Lake County Municipalities**  
**Ranking By Millage Rate - 2017 (Proposed)**

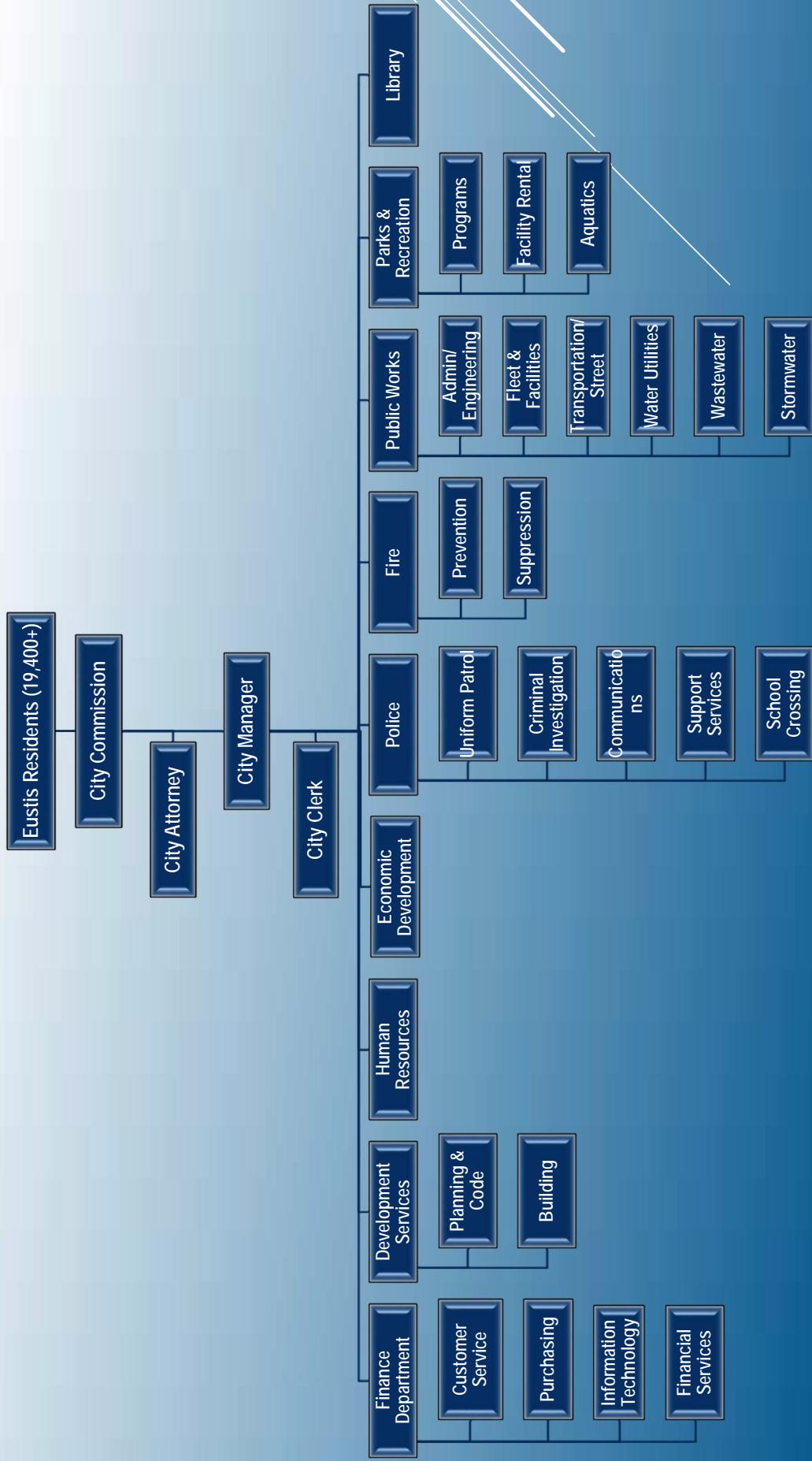
<b>Municipality</b>	<b>Actual</b>	<b>Proposed</b>	<b>% Over</b>	<b>2017</b>
	<b>2016</b>	<b>2017</b>	<b>Rollback</b>	<b>Ranking</b>
Howey-In-The-Hills	9.2750	9.2750	1.26%	1
Astatula	7.5000	8.5000	18.18%	2
Mascotte	8.3289	7.9316	0.00%	3
Eustis	7.5810	7.5810	5.94%	4
Tavares*	7.4680	7.4397	6.57%	5
Umatilla	7.1089	7.1089	1.73%	6
Mount Dora	5.9970	7.0000	21.29%	7
Minneola	6.1483	6.2795	0.00%	8
Groveland	5.6000	5.6000	14.06%	9
Leesburg	4.2678	4.2678	1.26%	10
Clermont	4.2061	4.2061	6.77%	11
Fruitland Park	3.9863	3.9863	8.63%	12
Lady Lake	3.3962	3.3962	5.59%	13
Montverde	2.8300	2.8300	5.24%	14
<b>AVERAGE</b>	<b>5.9781</b>	<b>6.1002</b>		

\* Includes Debt Service Millage

Source: Lake County Property Appraiser's Office - August 9, 2017



# CITY OF EUSTIS ORGANIZATIONAL CHART



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

<u>Dept.</u> <u>General Fund</u>	<u>2013-14</u>		<u>2014-15</u>		<u>2015-16</u>		<u>2016-17</u>		<u>2017-18</u>	
	Full-Time	Part-Time								
City Commission	-	5	-	5	-	5	-	5	-	5
City Manager	5	-	5	-	6	-	7	-	7	-
Finance	22	-	12	-	11	-	11	-	11	-
Development Services	8	-	7	-	7	-	10	-	10	-
Human Resources	3	-	3	-	3	-	3	-	3	-
Police	58	1	54	1	54	1	54	1	54	1
Fire	23	-	24	-	25	-	26	-	26	-
Public Works	12	-	12	-	12	-	12	-	12	-
Library	11	2	11	2	11	2	11	2	11	2
Recreation	10	3	11	3	10	3	11	3	11	3
Total General Fund	152	11	139	11	139	11	145	11	145	11
<u>Street Improvement Fd.</u>										
Administration	3	-	2	-	2	-	2	-	2	-
Public Land Maint.	5	-	3	-	3	-	3	-	3	-
Lighting & Control	1	-	1	-	1	-	1	-	1	-
Street Maint. & Constr.	5	-	5	-	5	-	7	-	7	-
Lawn Mowing	3	-	4	-	4	-	5	-	5	-
Tree Services	2	-	15	-	15	-	18	-	18	-
Total Street Impr. Fd.	19	-	-	-	-	-	-	-	-	-
<u>Water &amp; Sewer Revenue Fd.</u>										
Public Utilities	3	-	16	-	16	-	16	-	16	-
Water	21	-	20	-	22	-	22	-	22	-
Wastewater	16	-	18	-	18	-	18	-	18	-
Total Water & Sewer Fd	40	-	54	-	56	-	56	-	56	-
<u>Stormwader Utility Fd.</u>										
Street Sweeping &										
Drainage Maintenance	4	-	4	-	4	-	4	-	4	-
Total Stormwater Util. Fd.	4	-	4	-	4	-	4	-	4	-
Total	215	11	212	11	214	11	223	11	223	11

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

FUND: GENERAL - 001

FUND SUMMARY

<u>DESCRIPTION</u>	Actual FY 14-15	Actual FY 15-16	Adopted FY 16-17	Projected FY 16-17	Adopted FY 17-18
TOTAL REVENUE	13,659,387	14,753,123	14,731,300	14,623,866	15,289,600
FUND BALANCE, OCTOBER 1ST	<u>7,118,112</u>	<u>6,828,312</u>	<u>6,894,323</u>	<u>7,313,253</u>	<u>7,074,263</u>
REVENUE & FUND BALANCE	20,777,499	21,581,435	21,625,623	21,937,119	22,363,863
TOTAL EXPENDITURES	<u>13,949,187</u>	<u>14,268,182</u>	<u>15,480,600</u>	<u>14,862,856</u>	<u>15,857,500</u>
RESERVES - 90 DAYS OPERATING	3,301,420	3,519,800	3,641,800	3,641,800	3,760,496
DEBT RESERVES	1,032,738	710,000	710,000	710,000	360,000
AVAILABLE BALANCE	2,494,154	3,083,453	1,793,223	2,722,463	2,385,867
FUND BALANCE SEPT. 30TH	<u>6,828,312</u>	<u>7,313,253</u>	<u>6,145,023</u>	<u>7,074,263</u>	<u>6,506,363</u>

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

FUND: GENERAL - 001

ONE-TIME EXPENDITURES

<u>DESCRIPTION</u>	Actual	Actual	Adopted	Projected	Adopted
	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18
<u>Department</u>	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>
City Manager	-	-	-	-	5,900
Finance	1,143	6,570	-	-	-
Legal	104,990	8,901	30,000	-	10,000
Development Services	-	10,063	-	-	-
Human Resources	571	10,459	-	-	-
Police	18,920	-	30,188	30,188	-
Fire	27,628	7,215	-	-	-
Public Works	-	-	6,600	6,600	-
Library	-	12,507	29,528	23,760	16,415
Parks & Rec.	36,575	16,055	32,500	26,493	5,500
Contingency	592,801	411,806	260,000	107,000	177,000
Debt Service	340,000	340,000	350,000	350,000	360,000
Grants	39,655	48,552	50,000	50,000	30,000
	1,162,283	872,128	788,816	594,041	604,815

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

FUND: GENERAL - 001

**RECURRING REVENUES/  
EXPENDITURES**

<u>DESCRIPTION</u>	Actual FY 14-15	Actual FY 15-16	Adopted FY 16-17	Projected FY 16-17	Adopted FY 17-18
<u>REVENUES</u>					
Total Revenues	13,659,387	14,753,123	14,731,300	14,623,866	15,289,600
Less: One-Time Revenues	(20,287)	-	-	-	-
Total Recurring Revenues	13,639,100	14,753,123	14,731,300	14,623,866	15,289,600
<u>EXPENDITURES</u>					
Total Expenditures	13,949,187	14,268,182	15,480,600	14,862,856	15,857,500
Less: One-Time Expenditures	(1,162,283)	(872,128)	(788,816)	(594,041)	(604,815)
Total Recurring Expenditures	12,786,904	13,396,054	14,691,784	14,268,815	15,252,685
Recurring Revenues Over (Under) Recurring Expenditures	852,196	1,357,069	39,516	355,051	36,915

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

FUND: GENERAL - 001

REVENUE

ACCT. NO.	DESCRIPTION	Actual Revenue FY 14-15	Actual Revenue FY 15-16	Adopted Budget FY 16-17	Projected Revenue FY 16-17	Adopted Budget FY 17-18
<b><u>PROPERTY TAXES</u></b>						
31101.00	General Property Taxes	5,368,442	5,566,833	5,911,500	5,831,886	6,384,400
31102.00	Delinquent Taxes	215,079	211,819	234,000	233,275	235,000
	Subtotal	5,583,521	5,778,652	6,145,500	6,065,161	6,619,400
<b><u>FRANCHISE TAXES</u></b>						
31310.00	Duke Energy	1,213,617	1,241,502	1,260,000	1,222,830	1,243,600
31311.00	Sumter Electric	21,639	23,913	23,000	23,659	25,000
31340.00	TECO/Peoples Gas	31,734	38,976	20,000	40,100	41,000
31370.00	WasteManagement	170,155	174,371	175,000	176,186	177,000
	Subtotal	1,437,145	1,478,762	1,478,000	1,462,775	1,486,600
<b><u>UTILITY TAXES</u></b>						
31410.00	Duke Energy	1,341,513	1,513,171	1,417,000	1,480,637	1,490,900
31411.00	Sumter Electric	24,339	25,795	21,000	25,727	26,000
31430.00	City Water Sales	309,574	326,352	300,000	370,676	373,500
31440.00	TECO/Peoples Gas	36,362	32,155	60,000	36,591	31,000
31442.00	Suburban Propane	1,141	896	1,000	1,095	1,000
31444.00	Other Utility Taxes	18,044	20,665	20,000	20,336	22,200
31510.00	Telecommunication Tax	552,596	586,284	576,400	601,377	613,600
	Subtotal	2,283,569	2,505,318	2,395,400	2,536,439	2,558,200
<b><u>LICENSE &amp; PERMITS</u></b>						
32110.00	Occupational License	62,773	65,179	100,000	60,606	70,000
32120.00	Penalties	1,288	1,124	5,000	1,472	1,200
32130.00	Occ. License Appl. Fees	2,010	1,670	1,500	1,960	1,800
32210.00	Building Permits	410,745	656,683	540,000	326,931	312,700
32220.00	Plumbing Permits	20,794	32,034	20,000	20,974	20,000
32230.00	Electric Permits	32,156	59,566	25,000	32,157	30,000
32240.00	Gas Permits	374	1,294	1,000	374	300
32250.00	Mechanical Permits	32,046	42,255	25,000	32,047	30,000
32260.00	Driveway Permits	5,175	8,899	5,000	5,175	5,000
32270.00	State Building Code	2,097	5,868	5,000	2,097	2,500
32960.00	Fire Review Fee	-	7,831	5,000	5,964	6,000
	Subtotal	569,458	882,403	732,500	489,757	479,500
<b><u>INTERGOVERNMENTAL REVENUE</u></b>						
33120.00	FEMA Reimbursement	-	-	30,000	-	-
33120.03	Bulletproof Vest Grant	2,986	4,532	4,000	4,000	-
33420.00	Bryne Grants	-	-	-	-	11,000
33420.17	2014 JAGD - LAKE-4-E6-110	4,127	-	-	-	-
33420.20	FDLE 2015 Grant	8,601	-	-	-	-
33420.21	FDLE Grant	4,573	-	-	-	-
33420.22	FDLE Byrne JAG Grant 2016	-	7,384	-	-	-
33420.23	FDLE Byrne JAG Grant 2016	-	4,766	-	-	-
33420.24	FDLE Byrne JAG Grant 2017	-	-	7,000	7,000	-
33510.12	State Revenue Sharing	450,370	477,968	469,200	462,663	471,900
33510.14	Mobile Home License	10,173	10,840	10,000	9,958	11,500
33510.15	Alcohol Beverage License	11,232	40,928	30,000	32,197	32,600
33510.18	1/2 Cent Sales Tax	1,054,173	1,111,814	1,126,100	1,132,973	1,183,700
33520.10	Fire Suppression Comp.	1,800	1,800	1,800	2,659	1,800
33810.00	County Occupational Lic.	18,754	24,267	15,000	24,810	20,000
33921.00	Housing Authority-PILOT	1,696	1,730	2,000	1,700	1,700
	Subtotal	1,568,485	1,686,029	1,695,100	1,677,960	1,734,200
<b><u>CHARGES FOR SERVICES</u></b>						
34100.01	Code Enforcement Umatilla	-	-	-	23,600	23,600
34190.00	Development Fees	32,550	-	-	-	-
34190.43	Garbage Billing Fees	36,001	36,226	35,000	37,323	37,900
34190.99	Variances	774	-	-	-	-
34210.01	False Alarms - Police	-	5,755	4,000	7,800	6,800

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

FUND: GENERAL - 001

REVENUE

ACCT. NO.	DESCRIPTION	Actual Revenue FY 14-15	Actual Revenue FY 15-16	Adopted Budget FY 16-17	Projected Revenue FY 16-17	Adopted Budget FY 17-18
<b>CHARGES FOR SERVICES (Cont'd)</b>						
34210.02	Vehicle Inspection Fees	16	12	-	-	-
34220.21	Lake County ALS Payment	75,947	78,982	75,000	79,014	78,000
34220.22	Hydrant Maintenance Service	59,000	59,000	59,000	59,000	59,000
34220.30	False Alarms - Fire	400	2,650	-	2,600	2,800
34220.40	Fire Inspection Fees	17,854	23,066	45,000	48,481	50,000
34220.50	Fire Inspection Permits	-	210	-	-	-
34380.10	Opening & Closing	15,961	14,105	16,000	14,997	16,000
34400.00	Street Services - Umatilla	-	3,000	-	12,000	12,000
34710.01	Library User Fees	4,512	3,798	4,500	3,790	6,000
34720.01	Annual Sports Activities	70,571	88,688	75,000	84,369	90,000
34720.02	Swimming Pool Receipts	12,972	25,577	15,000	27,126	27,800
34750.03	Lakeview Room Rental	3,001	2,867	3,000	3,427	3,000
34750.04	Service Center Rental	9,427	13,025	9,000	12,786	14,500
34750.05	Community Center Rental	38,343	43,316	38,000	39,210	39,400
34750.06	American Legion Rental	10,599	12,084	10,000	12,571	13,200
34750.07	Garden Room Rental	4,903	6,115	4,000	4,530	5,700
34750.08	Ferran Park Rental	75	335	200	775	500
34750.09	Women's Club Rental	21,781	21,508	22,000	21,099	23,600
Subtotal		414,687	440,319	414,700	494,498	509,800
<b>FINES &amp; FORFEITURES</b>						
35110.00	Police Fines	30,604	23,288	25,000	22,569	24,000
35410.00	Code Violations	22,404	31,308	25,000	34,148	23,400
35910.00	Other Fines	1,625	1,050	1,500	1,250	1,200
Subtotal		54,633	55,646	51,500	57,967	48,600
<b>MISCELLANEOUS</b>						
36110.00	Interest Earnings	64,568	47,656	55,000	55,000	59,000
36210.00	Cingular Lease	33,302	31,968	36,600	35,990	36,500
36220.00	Verizon Lease	28,695	110,222	33,900	33,900	35,200
36270.00	Lease Sprayfield	6,250	13,900	15,000	15,000	15,000
36270.01	Lease CR44 Field	-	1,833	-	2,700	2,700
36410.00	Cemetery Lot Sales	41,220	35,735	25,000	20,925	25,000
36420.00	Sale of Land	9,552	6,632	-	28,326	-
36430.00	Sales of Fixed Assets	6,494	75,341	55,000	57,732	46,000
36930.02	Street Party	6,809	28,768	37,000	37,000	71,000
36930.00	Miscellaneous	29,153	20,956	5,000	7,092	-
36930.01	Miscellaneous Reimbursement	-	-	30,400	-	3,000
39999.99	Police Security Detail	-	33,375	-	21,000	21,000
36941.00	Purchasing Card Rebate	21,549	19,307	25,000	23,944	20,000
Subtotal		247,592	425,693	317,900	338,609	334,400
<b>FUND TRANSFERS</b>						
38140.00	Transfer From Water & Sewer Rev Fd	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
38160.00	Transfer From Greenwood Cem Fd	297	301	700	700	200
38159.00	Transfer From Fire Impact Fd	-	-	-	-	600
38163.00	Transfer From Parks & Rec Impact Fd	-	-	-	-	1,500
38164.00	Transfer From Law Enf Impact Fd	-	-	-	-	600
38165.00	Transfer From Water Impact Fd	-	-	-	-	4,000
38166.00	Transfer From Sewer Impact Fd	-	-	-	-	11,200
38169.00	Transfer From Library Impact Fd	-	-	-	-	800
Subtotal		1,500,297	1,500,301	1,500,700	1,500,700	1,518,900
<b>TOTAL</b>		13,659,387	14,753,123	14,731,300	14,623,866	15,289,600

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

FUND: GENERAL - 001

Department Expenditure Summary by Function

<u>DESCRIPTION</u>	Actual Expenditures <u>FY 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>	Adopted Budget <u>FY 17-18</u>
<b>GENERAL GOVERNMENT</b>					
City Commission	41,427	41,953	51,547	42,816	51,887
City Manager	522,514	767,076	870,129	826,533	915,496
Finance	917,568	999,087	1,032,127	1,013,764	1,035,741
Legal	196,005	90,533	130,000	87,006	100,000
Development Services	465,906	549,616	744,858	651,797	762,403
Human Resources	268,460	263,450	270,512	259,946	283,449
Total General Government	2,411,880	2,711,715	3,099,173	2,881,862	3,148,976
<b>PUBLIC SAFETY</b>					
Police	4,650,447	4,789,231	5,223,825	5,108,293	5,409,702
Fire	2,432,861	2,589,868	2,888,812	2,820,072	2,996,376
Total Public Safety	7,083,308	7,379,099	8,112,637	7,928,365	8,406,078
<b>PUBLIC WORKS</b>					
Public Works	825,619	831,113	941,161	848,012	956,357
Total Public Works	825,619	831,113	941,161	848,012	956,357
<b>CULTURE &amp; RECREATION</b>					
Library	815,016	855,193	931,586	897,322	952,949
Parks & Recreation	905,359	809,774	912,359	860,447	908,952
Total Culture & Recreation	1,720,375	1,664,967	1,843,945	1,757,769	1,861,901
<b>NON-DEPARTMENTAL</b>					
Fund Transfers	743,507	706,502	730,084	725,950	756,900
Contingency	592,743	411,806	110,000	107,000	77,000
Insurance	532,100	514,428	593,600	563,898	620,288
Grants	39,655	48,552	50,000	50,000	30,000
Total Non-Departmental	1,908,005	1,681,288	1,483,684	1,446,848	1,484,188
<b>TOTAL</b>	<b>13,949,187</b>	<b>14,268,182</b>	<b>15,480,600</b>	<b>14,862,856</b>	<b>15,857,500</b>

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

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

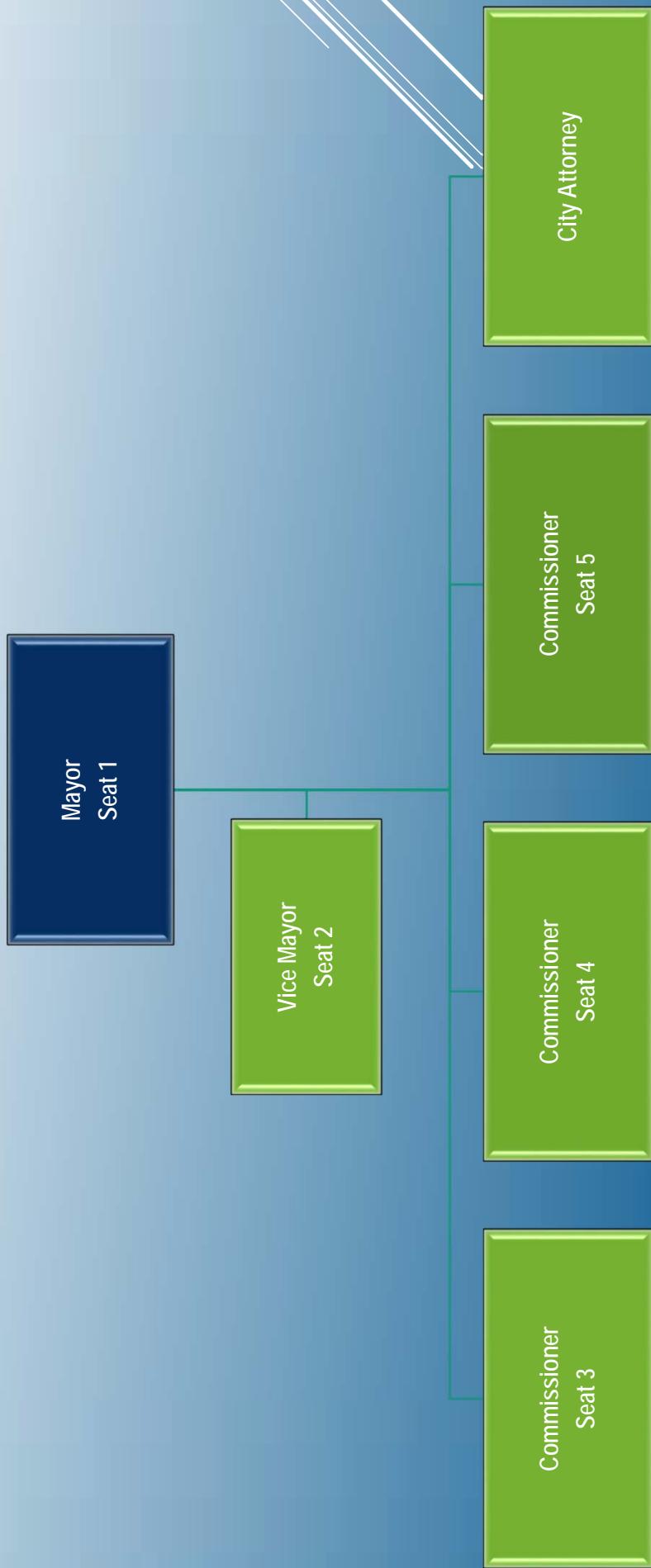
**Commission Description**

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>Employee</b>	
	<b>Amount</b>	<b>FTE</b>
Legislation	51,887	5 (part-time)
Subtotal	51,887	
One Time Costs	-	
Increase In Recurring Revenues	-	
Net Recurring Budget Request	51,887	

<b>Budget Summary</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
<b>Description:</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 16-17</b>	<b>FY 17-18</b>
Personal Services	29,739	30,135	30,142	30,142	30,142
Operating Expenses	11,688	11,818	21,405	12,674	21,745
Subtotal	41,427	41,953	51,547	42,816	51,887

<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>
Position Title					
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>Program</u>				
General Government		Legislative				
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>	Adopted Budget <u>FY 17-18</u>
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	27,550	28,000	28,000	28,000	28,000
1021	F.I.C.A. Taxes	2,108	2,135	2,142	2,142	2,142
1024	ICMA Retirement	81	-	-	-	-
	subtotal	29,739	30,135	30,142	30,142	30,142
<b><u>OPERATING EXPENSES</u></b>						
3034	Other Contractual Services	120	120	120	120	120
3040	Travel & Per Diem	5,554	5,932	14,400	5,950	14,000
3047	Printing & Binding	454	136	520	670	520
3048	Promotional Activities	2,004	1,927	2,400	1,900	2,900
3049	Other Current Charges	399	317	500	719	600
3051	Office Supplies	202	247	250	250	250
3054	Books, Publ., Subscr.	2,955	3,139	3,215	3,065	3,355
	subtotal	11,688	11,818	21,405	12,674	21,745
	<b>TOTAL</b>	<b>41,427</b>	<b>41,953</b>	<b>51,547</b>	<b>42,816</b>	<b>51,887</b>

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

**FUND: GENERAL**

**DEPARTMENT: CITY MANAGER**

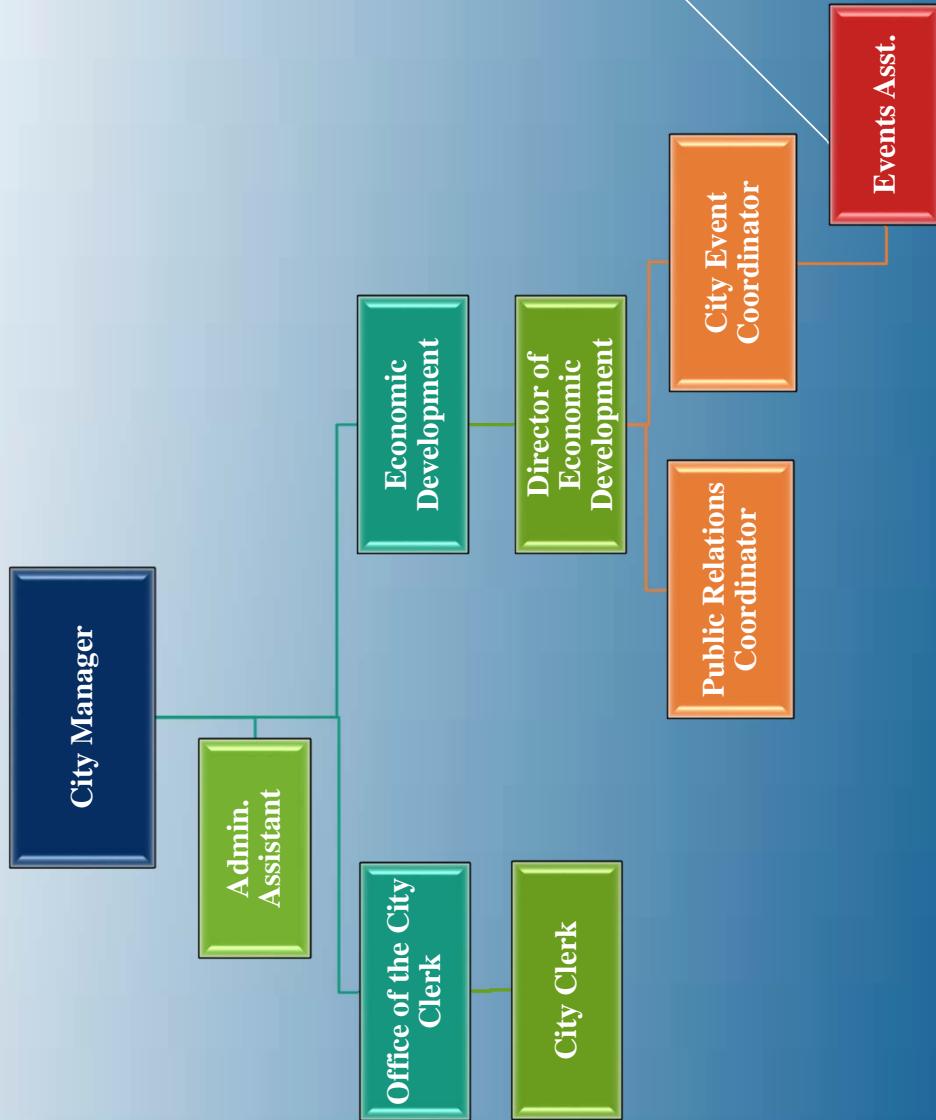
**City Manager Department Description**

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>Employee</b>	
<b>Activities Included:</b>	<b>Amount</b>	<b>FTE</b>	
Administration	243,807	2	
City Clerk	153,600	1	
Economic Development	518,089	4	
Subtotal	915,496	7	
One Time Costs	(5,900)		
Increase In Recurring Revenues	-		
Net Recurring Budget Request	909,596		

<b>Budget Summary</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 16-17</b>	<b>FY 17-18</b>
<b>Personal Services</b>	431,607	537,812	596,142	578,305	590,785
<b>Operating Expenses</b>	76,049	163,413	214,087	188,328	255,761
<b>Subtotal</b>	507,656	701,225	810,229	766,633	846,546
<b>Capital</b>	-	500	-	-	5,900
<b>Other</b>	14,853	65,351	59,900	59,900	63,050
<b>Total</b>	522,509	767,076	870,129	826,533	915,496
<b>Employees:</b>	5	6	7	7	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	1
Public Relations Specialist	1	1	1	1	1
City Event Coordinator	-	1	1	1	1
Events Assistant	-	-	1	1	1
Administrative Assistant	-	1	1	1	1
Staff Assistant III	1	-	-	-	-
City Clerk	1	1	1	1	1
<b>Total</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>7</b>

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
General Government		City Manager		Administration		
Account	DESCRIPTION	Actual Expenditures FY 14-15	Actual Expenditures FY 15-16	Adopted Budget FY 16-17	Projected Expenditures FY 16-17	Adopted Budget FY 17-18
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	142,054	169,161	177,806	179,844	182,782
1016	Bonus	-	150	200	200	200
1021	F.I.C.A. Taxes	9,988	12,463	13,616	13,773	13,998
1023	Life & Health Insurance	18,185	19,061	19,908	19,908	20,506
1024	ICMA Retirement	8,530	10,156	10,670	10,802	10,977
	subtotal	178,757	210,991	222,200	224,527	228,463
<b><u>OPERATING EXPENSES</u></b>						
3034	Other Contractual Services	-	610	1,500	963	1,500
3040	Travel & Per Diem	8,822	7,980	9,460	7,980	9,584
3041	Communication Services	338	641	840	642	840
3042	Transportation	22	65	200	49	200
3046	Repair & Maintenance	66	153	900	607	900
3047	Printing & Binding	47	45	100	57	100
3051	Office Supplies	647	55	500	95	500
3052	Operating Supplies	489	472	600	166	-
3054	Books, Publ., Subscr.	1,705	104	1,020	750	520
3056	Vehicle Repair & Maint	-	-	-	-	1,200
	subtotal	12,136	10,125	15,120	11,309	15,344
	TOTAL	190,893	221,116	237,320	235,836	243,807

**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 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>
<b>PERSONAL SERVICES</b>					
1012	Regular Salaries & Wages	61,991	65,733	60,028	61,702
1014	Overtime	223	39	500	100
1016	Bonus	-	150	100	100
1021	F.I.C.A. Taxes	4,203	4,822	4,638	4,735
1023	Life & Health Insurance	9,092	9,531	9,954	9,954
1024	ICMA Retirement	3,722	4,162	3,782	3,791
	subtotal	79,231	84,437	79,002	80,382
					85,138
<b>OPERATING EXPENSES</b>					
3034	Other Contractual Services	32,447	37,286	48,962	36,499
3040	Travel & Per Diem	189	969	1,200	969
3042	Transportation	201	98	200	140
3046	Repair & Maint.	862	-	800	-
3047	Printing & Binding	-	-	-	100
3049	Other Current Charges	19,527	14,825	15,000	14,825
3051	Office Supplies	286	174	300	100
3052	Operating Supplies	799	1,120	800	800
3054	Books, Publ., Subscr.	155	230	350	240
3055	Employee Study Expense	848	90	850	-
	subtotal	55,314	54,792	68,462	53,573
					62,562
<b>CAPITAL OUTLAY</b>					
6064	Machinery & Equipment	-	-	-	5,900
	subtotal	-	-	-	5,900
	<b>TOTAL</b>	<b>134,545</b>	<b>139,229</b>	<b>147,464</b>	<b>133,955</b>
					<b>153,600</b>

***Capital Detail FY17-18***

Fujitsu Scanner - Archiving

5,900

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

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>	
General Government		City Manager		Economic Development	
Account	DESCRIPTION	Actual Expenditures FY 14-15	Actual Expenditures FY 15-16	Adopted Budget FY 16-17	Projected Expenditures FY 16-17
	<b>PERSONAL SERVICES</b>				
1012	Regular Salaries & Wages	137,461	188,206	223,095	207,544
1013	Other Salaries & Wages	-	-	-	6,000
1014	Overtime	-	561	1,000	602
1016	Bonus	-	300	400	300
1021	F.I.C.A. Taxes	9,769	13,645	17,165	15,946
1023	Life & Health Insurance	18,185	28,521	39,816	36,498
1024	ICMA Retirement	8,204	11,151	13,464	12,506
	subtotal	173,619	242,384	294,940	273,396
					277,184
	<b>OPERATING EXPENSES</b>				
3031	Professional Services	206	870	6,000	4,350
3034	Other Contractual Services	-	61,670	84,300	84,300
3040	Travel & Per Diem	3,501	898	2,792	900
3041	Communication Services	1,223	1,736	3,510	2,566
3042	Transportation	10	57	100	75
3044	Rental and Leases	-	8,561	7,700	7,700
3047	Printing & Binding	90	39	100	100
3048	Promotional Activities	-	21,981	22,500	22,050
3051	Office Supplies	349	265	700	637
3054	Books, Publ., Subscr.	3,220	2,319	2,803	768
3055	Employee Study Expense	-	100	-	-
	subtotal	8,599	98,496	130,505	123,446
					177,855
	<b>CAPITAL OUTLAY</b>				
6062	Buildings	-	500	-	-
	subtotal	-	500	-	-
					-
	<b>NON-OPERATING/PROJECTS</b>				
9501	Mrktg/ Promotions & Advert.	12,965	65,351	59,900	59,900
9508	Mrktg & Brand Implementation	1,388	-	-	-
9509	Community Relations	500	-	-	-
	subtotal	14,853	65,351	59,900	59,900
	<b>TOTAL</b>	<b>197,071</b>	<b>406,731</b>	<b>485,345</b>	<b>456,742</b>
					<b>518,089</b>

Note: the City will manage the annual Georgefest event in FY17-18.

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

**FUND: GENERAL**

**DEPARTMENT: FINANCE**

**DESCRIPTON & 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.

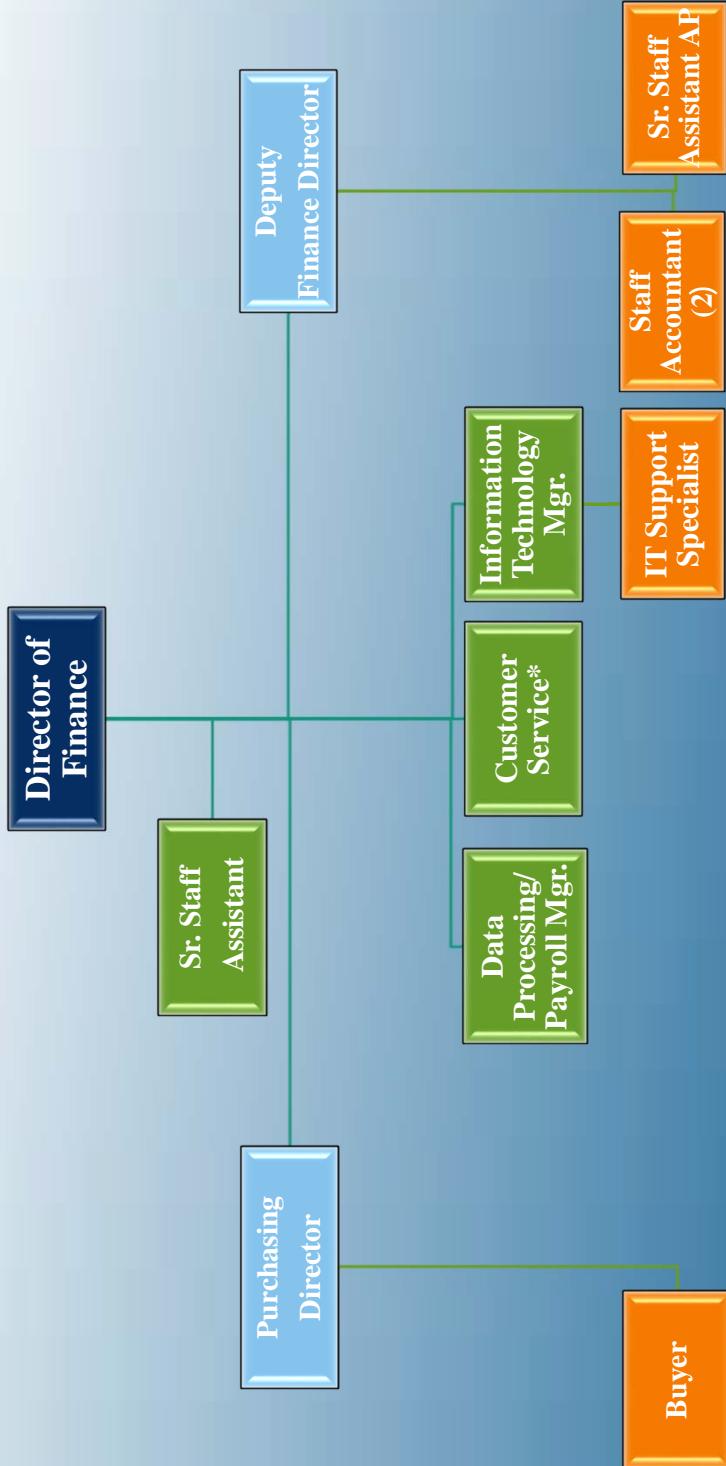
**Finance Department Goals & Objectives**

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 again 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	633,736	7
Information Technology	236,963	2
Purchasing	165,042	2
Subtotal	1,035,741	11
One Time Costs	-	
Net Recurring Budget Request	1,035,741	

<b>Budget Summary</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 16-17</b>	<b>FY 17-18</b>
<b>Description:</b>					
Personal Services	664,926	747,814	788,878	792,343	817,407
<b>Operating Expenses</b>	<b>251,496</b>	<b>244,703</b>	<b>243,249</b>	<b>221,421</b>	<b>218,334</b>
<b>Subtotal</b>	<b>916,422</b>	<b>992,517</b>	<b>1,032,127</b>	<b>1,013,764</b>	<b>1,035,741</b>
<b>Capital</b>	<b>1,143</b>	<b>6,570</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>917,565</b>	<b>999,087</b>	<b>1,032,127</b>	<b>1,013,764</b>	<b>1,035,741</b>
<b>Employees:</b>	22	11	11	11	11

**Authorized Personnel**

<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	1
Staff Assistant	1	-	-	-	-
Senior Staff Assistant	2	2	2	2	2
Staff Accountant	2	2	2	2	2
Data Processing/Payroll Manager	1	1	1	1	1
Customer Service Manager	1	-	-	-	-
Customer Service Representative II	4	-	-	-	-
Customer Service Representative III	1	-	-	-	-
Billing Clerk	1	-	-	-	-
Field Customer Service Representative	2	-	-	-	-
Meter Reader II	2	-	-	-	-
Manager of Information Technology	-	1	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>11</b>	<b>11</b>	<b>11</b>	<b>11</b>

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
General Government		Finance		Financial Services		
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>	Adopted Budget <u>FY 17-18</u>
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	276,475	357,875	376,837	381,343	394,644
1014	Overtime	5,286	154	1,000	150	1,000
1016	Bonus	-	500	700	700	700
1021	F.I.C.A. Taxes	19,808	25,675	28,958	29,237	30,319
1023	Life & Health Insurance	47,462	60,337	69,678	69,678	71,771
1024	ICMA Retirement	16,861	21,220	22,760	22,931	23,780
	subtotal	365,892	465,761	499,933	504,039	522,214
<b><u>OPERATING EXPENSES</u></b>						
3032	Accounting & Auditing	17,372	38,473	18,146	18,146	22,215
3034	Other Contractual Services	53,992	20,933	-	-	-
3040	Travel & Per Diem	1,446	1,998	4,275	1,998	4,083
3041	Communication Services	9,737	16,024	16,880	14,735	16,880
3042	Transportation	3,746	3,509	5,370	5,111	4,279
3043	Utilities	41,025	40,879	38,400	38,350	40,284
3046	Repair & Maintenance	11,539	16,574	11,352	11,539	11,600
3047	Printing & Binding	721	4,376	3,760	3,958	3,450
3051	Office Supplies	7,441	6,059	8,520	4,091	3,700
3052	Operating Supplies	-	424	387	150	-
3054	Books, Publ., Subscr.	2,831	1,898	1,165	1,165	1,885
3055	Employee Study Expense	-	1,610	2,200	2,200	3,146
	subtotal	149,850	152,757	110,455	101,443	111,522
<b><u>CAPITAL OUTLAY</u></b>						
6064	Machinery & Equipment	1,143	6,570	-	-	-
	subtotal	1,143	6,570	-	-	-
	<b>TOTAL</b>	<b>516,885</b>	<b>625,088</b>	<b>610,388</b>	<b>605,482</b>	<b>633,736</b>

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

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
General Government		Finance	513	Data Processing	1310	
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>	Adopted Budget <u>FY 17-18</u>
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	18,556	-	-	-	-
1014	Overtime	126	-	-	-	-
1016	Bonus	-	-	-	-	-
1021	F.I.C.A. Taxes	1,337	-	-	-	-
1022	Florida Retirement	1,336	-	-	-	-
1023	Life & Health Insurance	3,942	-	-	-	-
1024	ICMA Retirement	381	-	-	-	-
	subtotal	25,678	-	-	-	-
<b><u>OPERATING EXPENSES</u></b>						
3040	Travel & PerDiem	20	-	-	-	-
3041	Communication Services	3,958	-	-	-	-
3047	Printing & Binding	2,275	-	-	-	-
3051	Office Supplies	417	-	-	-	-
	subtotal	6,670	-	-	-	-
	<b>TOTAL</b>	<b>32,348</b>	-	-	-	-

**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 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>	Adopted Budget <u>FY 17-18</u>
<b>PERSONAL SERVICES</b>						
1012	Regular Salaries & Wages	95,130	101,027	102,811	102,811	104,869
1014	Overtime	1,930	402	1,000	425	1,000
1016	Bonus	-	200	200	200	200
1021	F.I.C.A. Taxes	6,708	7,115	7,956	7,912	8,113
1023	Life & Health Insurance	18,185	19,061	19,908	19,908	20,506
1024	ICMA Retirement	5,795	6,121	6,228	6,206	6,363
	subtotal	127,748	133,926	138,103	137,462	141,051
<b>OPERATING EXPENSES</b>						
3034	Other Contractual Services	32,300	50,524	45,600	53,400	27,800
3040	Travel & Per Diem	216	138	480	135	480
3041	Communication Services	745	1,678	1,164	2,200	1,164
3046	Repair & Maintenance	56,338	37,167	65,695	59,027	66,293
3051	Office Supplies	861	23	300	40	-
3054	Books, Publ.,Subscr.	657	200	175	145	175
	subtotal	91,117	89,730	113,414	114,947	95,912
	<b>TOTAL</b>	<b>218,865</b>	<b>223,656</b>	<b>251,517</b>	<b>252,409</b>	<b>236,963</b>

<u>Function</u>		<u>Department</u>		<u>Program</u>	
General Government		Finance		Purchasing	
Account	DESCRIPTION	Actual Expenditures	Actual Expenditures	Adopted Budget	Projected Expenditures
		<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 16-17</u>
	<u>PERSONAL SERVICES</u>				
1012	Regular Salaries & Wages	110,777	112,680	114,033	114,033
1016	Bonus	-	200	200	200
1021	F.I.C.A. Taxes	8,278	8,450	8,738	8,738
1022	Florida Retirement	5,174	5,348	5,549	5,549
1023	Life & Health Insurance	18,974	19,062	19,908	19,908
1024	ICMA Retirement	2,405	2,387	2,414	2,414
	subtotal	145,608	148,127	150,842	150,842
					154,142
	<u>OPERATING EXPENSES</u>				
3034	Other Contractual Services	669	-	-	-
3040	Travel & Per Diem	583	762	3,700	583
3041	Communication Services	993	448	1,000	452
3042	Transportation	46	27	1,000	350
3046	Repair & Maintenance	156	67	1,100	162
3047	Printing & Binding	164	57	1,150	102
3049	Other Current Charges	87	480	1,500	515
3051	Office Supplies	723	862	1,500	976
3052	Operating Supplies	(304)	(1,582)	1,500	771
3054	Books, Publ., Subscr.	450	425	1,000	450
3055	Employee Study Expense	292	670	5,930	670
	subtotal	3,859	2,216	19,380	5,031
					10,900
	<b>TOTAL</b>	<b>149,467</b>	<b>150,343</b>	<b>170,222</b>	<b>155,873</b>
					<b>165,042</b>



**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	100,000	-
Subtotal	100,000	
One Time Costs	(10,000)	
Increase In Recurring Revenues	_____	-
Net Recurring Budget Request	90,000	

<b>Budget Summary</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Adopted FY 16-17</b>	<b>Projected FY 16-17</b>	<b>Adopted FY 17-18</b>
<b>Description:</b>					
<b>Operating Expenses</b>	91,015	81,632	100,000	87,006	90,000
<b>Subtotal</b>	91,015	81,632	100,000	87,006	90,000
<b>Other</b>	104,990	8,901	30,000	-	10,000
<b>Total</b>	196,005	90,533	130,000	87,006	100,000

**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 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>	Adopted Budget <u>FY 17-18</u>
	<b><u>OPERATING EXPENSES</u></b>					
3031	Professional Services	25,000	25,000	25,000	25,000	25,000
3034	Other Contractual Services	66,749	57,263	75,000	62,006	65,000
3049	Other Current Charges	(734)	(631)	-	-	-
	subtotal	91,015	81,632	100,000	87,006	90,000
	<b><u>NON-OPERATING</u></b>					
9201	Contingency	56,022	-	10,000	-	2,500
9222	Land Use Counsel	48,968	8,901	20,000	-	7,500
	subtotal	104,990	8,901	30,000	-	10,000
	<b>TOTAL</b>	<b>196,005</b>	<b>90,533</b>	<b>130,000</b>	<b>87,006</b>	<b>100,000</b>

**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.

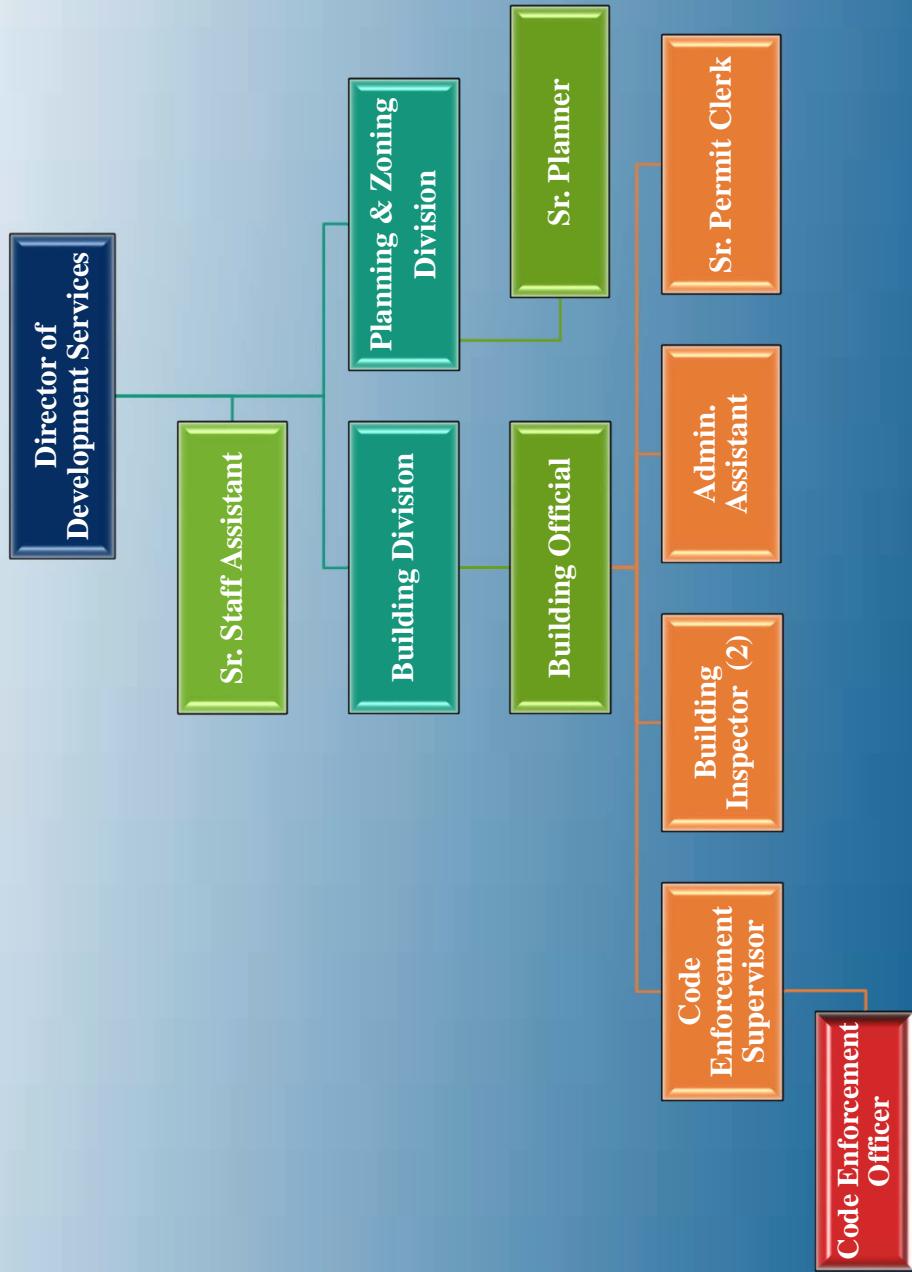
**Development Services Department Goals & Objectives**

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

(10 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	379,214	5	
Building Inspection	383,189	4	
<b>Subtotal</b>	<b>762,403</b>	<b>9</b>	
One Time Costs	-		
Increase In Recurring Revenue			
<b>Net Recurring Budget Request</b>	<b>762,403</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 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 16-17</b>	<b>FY 17-18</b>
<b>Personal Services</b>	423,963	476,573	668,147	601,352	670,677
<b>Operating Expenses</b>	41,938	62,980	76,711	50,445	91,726
<b>Subtotal</b>	<b>465,901</b>	<b>539,553</b>	<b>744,858</b>	<b>651,797</b>	<b>762,403</b>
<b>Capital</b>	-	10,063	-	-	-
<b>Total</b>	465,901	549,616	744,858	651,797	762,403
<b>Employees:</b>	8	9	10	10	10

<b>Authorized Personnel</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	-	-	-	-
Administrative Asst.	1	1	1	1	1
Senior Staff Assistant	-	1	1	1	1
Code Enforcement Supervisor	1	1	1	1	1
Code Enforcement Officer I	1	-	1	1	1
Senior Permit Clerk	-	1	1	1	1
One & Two Family Dwelling/ Energy Insp.	1	1	1	1	1
Building Inspector/Plans Examiner	-	1	1	1	1
Building Official	1	1	1	1	1
<b>Total</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>10</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		Planning & Administration		
Account	DESCRIPTION	Actual Expenditures FY 14-15	Actual Expenditures FY 15-16	Adopted Budget FY 16-17	Projected Expenditures FY 16-17	Adopted Budget FY 17-18
<b>PERSONAL SERVICES</b>						
1012	Regular Salaries & Wages	136,921	142,271	163,490	167,129	250,925
1014	Overtime	42	-	-	-	-
1016	Bonus	-	200	300	300	500
1021	F.I.C.A. Taxes	10,128	10,756	12,530	12,808	19,233
1023	Life & Health Insurance	17,397	24,580	29,862	29,862	51,265
1024	ICMA Retirement	7,835	8,397	9,810	1,045	15,085
	subtotal	172,323	186,204	215,992	211,144	337,008
<b>OPERATING EXPENSES</b>						
3031	Professional Services	7,290	7,711	12,211	8,004	16,511
3034	Other Contractual Services	7,313	-	-	-	-
3040	Travel & Per Diem	171	998	3,300	1,296	3,300
3041	Communication Services	112	416	1,560	644	2,520
3042	Transportation	1,068	1,073	1,000	398	3,040
3046	Repair & Maintenance	394	1,170	2,000	1,704	2,100
3047	Printing & Binding	47	1,588	300	725	450
3051	Office Supplies	1,032	1,367	2,500	1,037	1,500
3052	Operating Supplies	-	-	6,000	6,000	9,500
3054	Books, Publ., Subscr.	1,252	805	1,500	1,268	1,485
3055	Employee Study Expense	-	1,320	1,200	432	1,200
3056	Vehicle Repair & Maint	-	-	-	-	600
	subtotal	18,679	16,448	31,571	21,508	42,206
<b>CAPITAL OUTLAY</b>						
6064	Machinery & Equipment	-	7,663	-	-	-
	subtotal	-	7,663	-	-	-
	<b>TOTAL</b>	<b>191,002</b>	<b>210,315</b>	<b>247,563</b>	<b>232,652</b>	<b>379,214</b>

Note: the Code Enforcement program is being merged into the Planning & Admin Program in FY17-18.

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>	
General Government		Development Services		Code Enforcement	
Account	DESCRIPTION	Actual Expenditures	Actual Expenditures	Adopted Budget	Projected Expenditures
		<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>
	<u>PERSONAL SERVICES</u>				
1012	Regular Salaries & Wages	40,135	45,298	80,685	71,435
1016	Bonus	-	100	200	200
1021	F.I.C.A. Taxes	2,652	3,028	6,188	5,480
1023	Life & Health Insurance	9,092	10,319	19,908	19,908
1024	ICMA Retirement	2,409	2,717	4,840	4,298
	subtotal	54,288	61,462	111,821	101,321
					-
	<u>OPERATING EXPENSES</u>				
3031	Professional Services	2,550	2,633	3,500	3,712
3040	Travel & Per Diem	768	175	700	147
3041	Communication Services	1,252	947	1,990	586
3042	Transportation	1,324	1,856	1,500	1,856
3046	Repair & Maintenance	2,184	1,446	2,330	1,884
3047	Printing & Binding	-	-	150	67
3051	Office Supplies	499	437	-	-
3052	Operating Supplies	752	674	2,900	1,200
3054	Books, Publ., Subscr.	48	62	70	52
3055	Employee Study Expense	-	188	970	-
	subtotal	9,377	8,418	14,110	9,504
					-
	TOTAL	63,665	69,880	125,931	110,825
					-

Note: the Code Enforcement program is being merged into the Planning & Admin Program in FY17-18.

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Safety		Development Services		Building Inspection		
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures	Actual Expenditures	Adopted Budget	Projected Expenditures	Adopted Budget
		<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 16-17</u>	<u>FY 17-18</u>
	<b>PERSONAL SERVICES</b>					
1012	Regular Salaries & Wages	155,915	175,863	255,192	213,063	245,487
1014	Overtime	-	-	-	2,044	2,500
1016	Bonus	-	300	500	400	500
1021	F.I.C.A. Taxes	10,837	12,108	19,560	16,486	19,009
1023	Life & Health Insurance	21,339	30,098	49,770	43,964	51,265
1024	ICMA Retirement	9,261	10,538	15,312	12,930	14,908
	subtotal	197,352	228,907	340,334	288,887	333,669
	<b>OPERATING EXPENSES</b>					
3034	Other Contractual Services	2,827	26,163	10,000	8,340	25,000
3040	Travel & Per Diem	2,696	2,095	5,500	1,188	5,700
3041	Communication Services	1,368	1,526	3,160	1,526	4,060
3042	Transportation	103	148	250	126	500
3046	Repair & Maintenance	1,046	1,629	2,820	1,629	2,160
3047	Printing & Binding	252	231	400	421	600
3051	Office Supplies	1,236	1,965	2,500	1,419	2,300
3052	Operating Supplies	1,620	2,730	3,400	3,136	3,400
3054	Books, Publ., Subscr.	2,065	796	1,500	800	2,000
3055	Employee Study Expense	669	831	1,500	848	2,300
3056	Vehicle Repair & Maint	-	-	-	-	1,500
	subtotal	13,882	38,114	31,030	19,433	49,520
	<b>CAPITAL OUTLAY</b>					
6064	Machinery & Equipment	-	2,400	-	-	-
	subtotal	-	2,400	-	-	-
	<b>TOTAL</b>	<b>211,234</b>	<b>269,421</b>	<b>371,364</b>	<b>308,320</b>	<b>383,189</b>

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

**FUND: GENERAL**

**DEPARTMENT: HUMAN RESOURCES**

**DESCRIPTON & GOALS/OBJECTIVES**

**Human Resources Department Description**

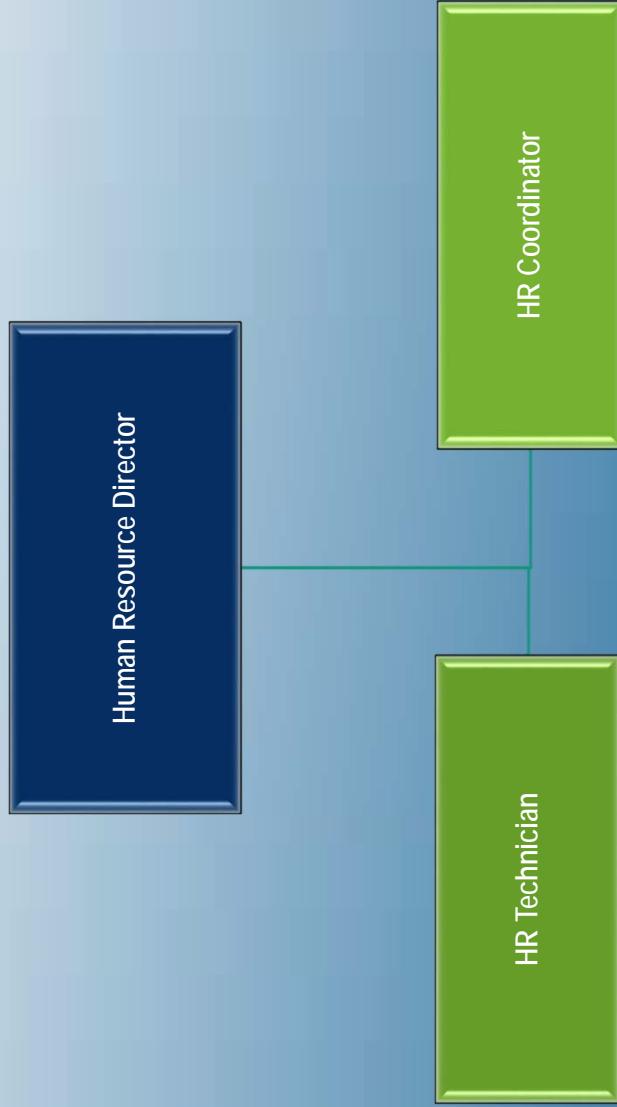
The City's Human Resources Department provides recruitment, interviewing, testing, background checks, and hiring of all City employees. The Department also ensures compliance with all Federal and State laws and administration of the City's personnel rules and regulations. Human Resources also handles 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**

		<b>Employee</b>
<b>Activities Included:</b>	<b>Amount</b>	<b>FTE</b>
Administration	283,449	3
Subtotal	283,449	3
One Time Costs	-	-
Increase In Recurring Revenues	-	-
Net Recurring Budget Request	283,449	3

<b>Budget Summary</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
	<b>Description:</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 16-17</b>
<b>Personal Services</b>	228,871	214,954	221,752	225,382	233,202
<b>Operating Expenses</b>	39,017	38,037	48,760	34,564	50,247
<b>Subtotal</b>	267,888	252,991	270,512	259,946	283,449
<b>Capital</b>	571	10,459	-	-	-
<b>Total</b>	268,459	263,450	270,512	259,946	283,449
<b>Employees:</b>	3	3	3	3	3

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

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
General Government		Human Resources		Administration		
Account	DESCRIPTION	Actual Expenditures FY 14-15	Actual Expenditures FY 15-16	Adopted Budget FY 16-17	Projected Expenditures FY 16-17	Adopted Budget FY 17-18
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	173,165	164,607	168,559	171,738	177,830
1016	Bonus	-	300	300	300	300
1021	F.I.C.A. Taxes	12,317	11,588	12,917	13,160	13,626
1022	Florida Retirement	11,081	-	-	-	-
1023	Life & Health Insurance	27,278	28,592	29,862	29,862	30,759
1024	ICMA Retirement	5,030	9,867	10,114	10,322	10,687
	subtotal	228,871	214,954	221,752	225,382	233,202
<b><u>OPERATING EXPENSES</u></b>						
3031	Professional Services	11,880	10,385	18,671	10,575	20,081
3034	Other Contractual Services	621	3,825	2,200	2,159	2,200
3040	Travel & Per Diem	845	3,296	5,011	3,296	7,785
3041	Communication Services	718	713	1,905	805	1,896
3042	Transportation	974	738	750	750	750
3043	Utility Services	2,397	2,278	2,000	2,000	400
3046	Repair & Maintenance	115	410	2,000	450	1,000
3047	Printing & Binding	2,400	914	1,500	950	1,500
3048	Promotional Activities	9,004	7,134	8,275	8,275	9,425
3049	Other Current Charges	1,618	560	2,000	1,086	2,500
3051	Office Supplies	2,600	1,743	1,800	1,750	2,000
3054	Books, Publ., Subscr.	300	270	430	250	710
3055	Employee Study Expense	5,545	5,771	2,218	2,218	-
	subtotal	39,017	38,037	48,760	34,564	50,247
<b><u>CAPITAL OUTLAY</u></b>						
6064	Machinery & Equipment	571	10,459	-	-	-
	subtotal	571	10,459	-	-	-
	<b>TOTAL</b>	<b>268,459</b>	<b>263,450</b>	<b>270,512</b>	<b>259,946</b>	<b>283,449</b>

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

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

**Police Department Description**

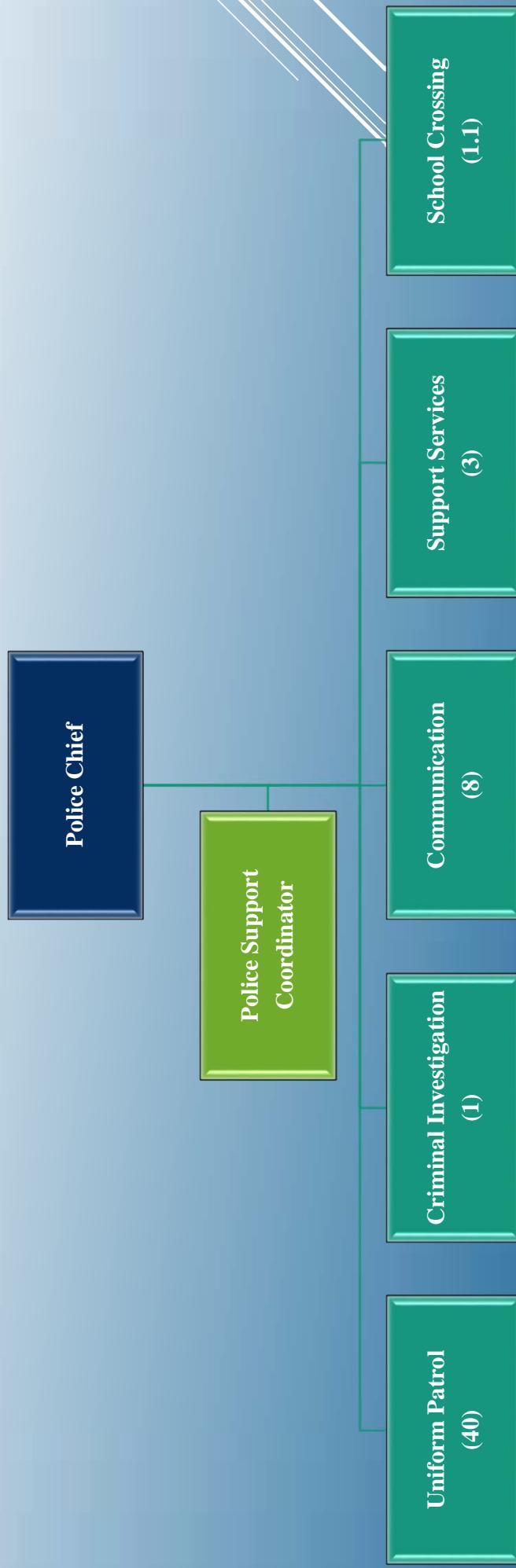
The Police Department is responsible for the enforcement of State criminal and traffic laws and City ordinances. The Department also carries out all criminal, fraud, narcotics, and crime scene investigations and addresses areas of community concern. In addition, the Department provides 24-hour information 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 now accredited by the Florida Commission on Law Enforcement. This accreditation will help improve and also recognize the level of professionalism of the Department. In addition, the Department's goal is to increase visibility, positive interaction, and communication within the Community. Both of these goals will provide support to the City's Strategic Plan Goal #3 which is to provide quality, cost effective public services, and will ultimately increase safety and compliance with the law in the City and also reduce costs associated with criminal activity.



# Police Department (55.1 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	199,947	1
Uniform Patrol	4,127,952	40
Criminal Investigation	100,365	1
Communications	628,214	8
Support Services	328,402	4
School Crossing	13,822	1.1
Grants	11,000	-
<b>Subtotal</b>	<b>5,409,702</b>	<b>55.1</b>
One Time Costs	-	
Increase In Recurring Revenue	-	
<b>Net Recurring Budget Request</b>	<b>5,409,702</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 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 16-17</b>	<b>FY 17-18</b>
<b>Personal Services</b>	4,189,818	4,307,065	4,694,349	4,636,774	4,897,083
<b>Operating Expenses</b>	441,706	477,634	488,288	427,562	501,619
<b>Subtotal</b>	<b>4,631,524</b>	<b>4,784,699</b>	<b>5,182,637</b>	<b>5,064,336</b>	<b>5,398,702</b>
<b>Capital</b>	18,920	4,532	41,188	43,957	11,000
<b>Total</b>	<b>4,650,444</b>	<b>4,789,231</b>	<b>5,223,825</b>	<b>5,108,293</b>	<b>5,409,702</b>
<b>Employees: Full-Time</b>	58	54	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	-	-	-	-
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	6	6	7	7
Police Officer	14	14	14	14	14
Police Officer II	2	5	5	4	4
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>	<b>59.1</b>	<b>55.1</b>	<b>55.1</b>	<b>55.1</b>	<b>55.1</b>

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Safety		Police		Administration		
Account	DESCRIPTION	Actual Expenditures	Actual Expenditures	Adopted Budget	Projected Expenditures	Adopted Budget
<u>PERSONAL SERVICES</u>						
1012	Regular Salaries & Wages	117,832	96,235	99,807	99,807	101,444
1016	Bonus	-	100	100	100	100
1021	F.I.C.A. Taxes	8,594	6,780	7,642	7,642	7,759
1023	Life & Health Insurance	10,669	9,531	9,954	9,954	10,253
1024	ICMA Retirement	4,924	-	-	-	-
1026	Other Retirement	13,493	43,596	46,379	46,379	47,891
	subtotal	155,512	156,242	163,882	163,882	167,447
<u>OPERATING EXPENSES</u>						
3031	Professional Services	2,538	2,220	3,000	1,755	3,000
3040	Travel & Per Diem	2,775	3,204	3,500	3,250	3,500
3046	Repair & Maintenance	391	573	-	-	-
3048	Promotional Activities	1,984	1,999	2,000	2,000	2,000
3052	Operating Supplies	2,977	3,047	3,000	2,765	3,000
3054	Books, Publ., Subscr.	2,912	3,145	3,000	2,915	3,000
3055	Employee Study Expense	15,000	20,640	18,000	15,000	18,000
	subtotal	28,577	34,828	32,500	27,685	32,500
	TOTAL	184,089	191,070	196,382	191,567	199,947

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 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>	Adopted Budget <u>FY 17-18</u>
	<b>PERSONAL SERVICES</b>					
1012	Regular Salaries & Wages	1,829,326	1,776,115	1,925,553	1,877,363	2,063,064
1014	Overtime	185,218	173,862	170,000	204,093	180,000
1015	Special Pay	56,341	36,921	50,000	36,900	-
1016	Bonus	-	3,700	4,000	3,900	4,000
1017	In-Service Training	197	12,388	20,720	10,771	-
1021	F.I.C.A. Taxes	126,039	143,564	166,026	163,176	171,898
1023	Life & Health Insurance	362,982	366,388	398,160	378,252	410,120
1026	Other Retirement	799,702	875,196	1,006,667	991,217	1,052,339
1029	Event Reimbursements	(19,235)	-	-	-	-
	subtotal	3,340,570	3,388,134	3,741,126	3,665,672	3,881,421
	<b>OPERATING EXPENSES</b>					
3031	Professional Services	-	770	1,030	770	1,046
3034	Other Contractual Services	-	30,371	-	-	-
3046	Repair & Maintenance	45,637	45,372	52,100	48,000	8,000
3052	Operating Supplies	191,278	176,285	200,000	165,000	192,485
3056	Vehicle Repair & Maint	-	-	-	-	45,000
	subtotal	236,915	252,798	253,130	213,770	246,531
	<b>CAPITAL OUTLAY</b>					
6064	Machinery & Equipment	-	-	30,188	30,188	-
	subtotal	-	-	30,188	30,188	-
	<b>TOTAL</b>	<b>3,577,485</b>	<b>3,640,932</b>	<b>4,024,444</b>	<b>3,909,630</b>	<b>4,127,952</b>

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Safety		Police		Criminal Investigation		
Account	DESCRIPTION	Actual Expenditures FY 14-15	Actual Expenditures FY 15-16	Adopted Budget FY 16-17	Projected Expenditures FY 16-17	Adopted Budget FY 17-18
<b><u>OPERATING EXPENSES</u></b>						
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	25,133	52,884	52,120	52,120	56,745
1014	Overtime	1,169	4,285	5,200	4,692	5,200
1015	Special Pay	-	-	2,456	-	-
1016	Bonus	-	100	100	100	100
1021	F.I.C.A. Taxes	1,798	4,253	4,580	4,353	4,746
1023	Life & Health Insurance	-	-	9,954	9,954	10,253
1024	ICMA Retirement	1,578	3,419	3,587	3,414	3,721
	subtotal	29,678	64,941	77,997	74,633	80,765
<b><u>OPERATING EXPENSES</u></b>						
3031	Professional Services	1,832	173	2,500	1,850	1,500
3046	Repair & Maintenance	316	300	-	-	-
3049	Other Current Charges	2,800	1,900	3,100	2,000	3,100
3052	Operating Supplies	14,931	11,561	15,000	14,989	15,000
	subtotal	19,879	13,934	20,600	18,839	19,600
	TOTAL	49,557	78,875	98,597	93,472	100,365

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Safety		Police	521	Communications		2130
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>	Adopted Budget <u>FY 17-18</u>
	<u>PERSONAL SERVICES</u>					
1012	Regular Salaries & Wages	255,696	264,472	283,517	291,557	306,647
1013	Other Salaries & Wages	-	-	45,258	22,320	26,000
1014	Overtime	89,210	110,502	39,742	70,644	69,000
1016	Bonus	-	1,000	800	1,000	1,000
1021	F.I.C.A. Taxes	25,309	27,895	28,252	29,492	30,801
1022	Florida Retirement	3,636	4,212	3,209	4,212	5,586
1023	Life & Health Insurance	72,743	79,398	79,632	79,632	82,024
1024	ICMA Retirement	16,155	17,120	16,946	16,908	20,056
	subtotal	462,749	504,599	497,356	515,765	541,114
	<u>OPERATING EXPENSES</u>					
3040	Travel & Per Diem	(1,496)	2,711	5,000	1,539	5,000
3046	Repair & Maintenance	47,982	60,643	65,000	65,000	80,300
3052	Operating Supplies	1,665	796	1,800	1,678	1,800
	subtotal	48,151	64,150	71,800	68,217	87,100
	TOTAL	510,900	568,749	569,156	583,982	628,214

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Safety		Police		Support Services		
Account	DESCRIPTION	Actual Expenditures FY 14-15	Actual Expenditures FY 15-16	Adopted Budget FY 16-17	Projected Expenditures FY 16-17	Adopted Budget FY 17-18
<b>PERSONAL SERVICES</b>						
1012	Regular Salaries & Wages	130,753	126,409	138,498	142,414	149,505
1014	Overtime	2,134	1,001	2,500	771	1,000
1016	Bonus	-	400	400	400	400
1021	F.I.C.A. Taxes	9,397	8,871	10,816	10,984	11,544
1023	Life & Health Insurance	36,371	34,181	39,816	39,816	41,012
1024	ICMA Retirement	9,587	7,644	8,459	8,615	9,053
	subtotal	188,242	178,506	200,489	203,000	212,514
<b>OPERATING EXPENSES</b>						
3041	Communication Services	52,029	51,478	51,000	51,000	51,000
3042	Transportation	657	934	1,000	950	1,000
3043	Utility Services	30,126	22,475	28,400	23,000	29,800
3044	Rental & Leases	8,713	9,153	10,858	8,715	10,858
3046	Repair & Maintenance	11,442	10,833	10,000	11,400	15,230
3047	Printing & Binding	783	218	1,500	698	1,500
3051	Office Supplies	2,778	2,799	3,500	2,055	3,500
3052	Operating Supplies	1,656	1,884	4,000	1,233	3,000
	subtotal	108,184	99,774	110,258	99,051	115,888
<b>CAPITAL OUTLAY</b>						
6064	Machinery & Equipment	2,760	-	-	-	-
	subtotal	2,760	-	-	-	-
	<b>TOTAL</b>	<b>299,186</b>	<b>278,280</b>	<b>310,747</b>	<b>302,051</b>	<b>328,402</b>

FUND: GENERAL - 001

<u>Function</u>	<u>Department</u>	<u>Program</u>				
Public Safety	Police 521	School Crossing 2160				
Account	DESCRIPTION	Actual Expenditures FY 14-15	Actual Expenditures FY 15-16	Adopted Budget FY 16-17	Projected Expenditures FY 16-17	Adopted Budget FY 17-18
	<b>PERSONAL SERVICES</b>					
1013	Other Salaries and Wages	12,138	13,303	12,540	12,540	12,540
1016	Bonus	-	300	-	300	300
1021	F.I.C.A. Taxes	929	1,040	959	982	982
	subtotal	13,067	14,643	13,499	13,822	13,822
	<b>TOTAL</b>	<b>13,067</b>	<b>14,643</b>	<b>13,499</b>	<b>13,822</b>	<b>13,822</b>

FUND: GENERAL - 001

<u>Function</u>	<u>Department</u>	<u>Program</u>				
Public Safety	Police 521	Grants 2180-521				
Account	DESCRIPTION	Actual Expenditures <u>FY 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>	Adopted Budget <u>FY 17-18</u>
<b><u>OPERATING EXPENSES</u></b>						
3034	2016 JAGC LAKE	-	7,384	-	-	-
3052	2016 JAGD LAKE	-	4,766	-	-	-
		-	12,150	-	-	-
<b><u>CAPITAL OUTLAY</u></b>						
6002	Bulletproof Vest Grant	2,986	4,532	4,000	-	-
6060	FDLE Byrne Grant	8,601	-	-	-	-
6061	FDLE 2015 Byrne Grant	4,573	-	-	-	-
6062	FDLE 2017 Byrne JAGC	-	-	7,000	8,004	7,000
6063	FDLE 2017 Byrne JAGD	-	-	-	5,765	4,000
	subtotal	16,160	4,532	11,000	13,769	11,000
	<b>TOTAL</b>	<b>16,160</b>	<b>16,682</b>	<b>11,000</b>	<b>13,769</b>	<b>11,000</b>

**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.

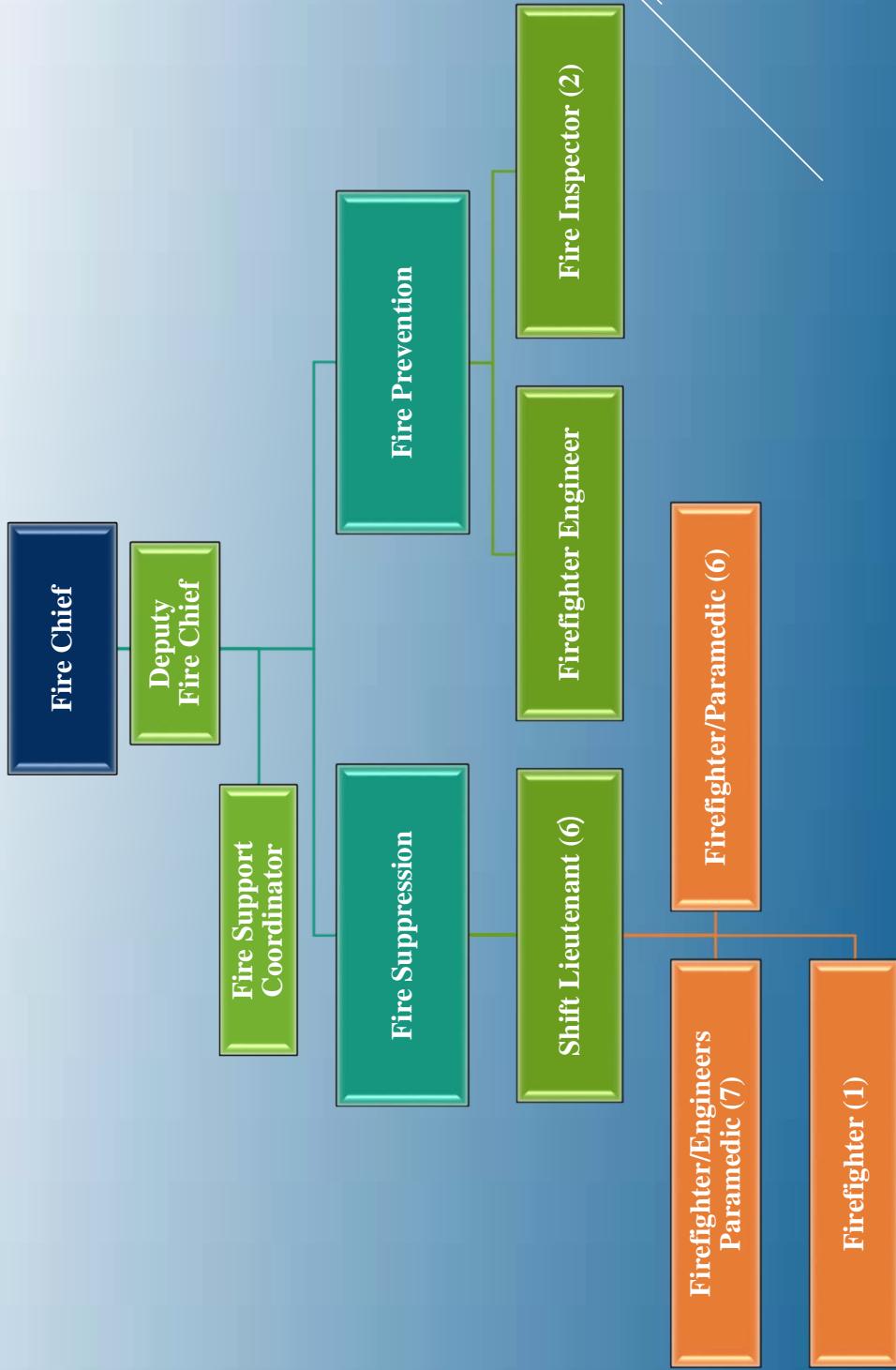
**Fire Department Goals & Objectives**

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	476,577	3	
Fire Prevention	137,976	2	
Fire Suppression	2,381,823	21	
Subtotal	2,996,376	26	
One Time Costs	-		
Increase In Recurring Revenue	-		
Net Recurring Budget Request	2,996,376		

<b>Budget Summary</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
<b>Description:</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 16-17</b>	<b>FY 17-18</b>
Personal Services	2,198,489	2,379,086	2,650,762	2,611,037	2,746,157
Operating Expenses	206,741	203,567	238,050	209,035	250,219
Subtotal	2,405,230	2,582,653	2,888,812	2,820,072	2,996,376
Capital	27,628	7,215	-	-	-
<b>Total</b>	<b>2,432,858</b>	<b>2,589,868</b>	<b>2,888,812</b>	<b>2,820,072</b>	<b>2,996,376</b>
Employees:	23	26	26	26	26

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

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>	
Public Safety		Fire	522	Administration	
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>
<b>PERSONAL SERVICES</b>					
1012	Regular Salaries & Wages	137,818	173,319	205,747	209,821
1015	Special Pay	-	-	600	-
1016	Bonus	-	200	300	300
1021	F.I.C.A. Taxes	8,433	11,688	15,808	16,074
1023	Life & Health Insurance	18,974	19,061	29,862	29,862
1024	ICMA Retirement	1,842	1,921	1,944	1,944
1026	Other Retirement	34,746	58,152	81,064	82,928
	subtotal	201,813	264,341	335,325	340,929
					356,358
<b>OPERATING EXPENSES</b>					
3031	Professional Services	1,143	1,514	13,050	13,050
3034	Other Contractual Services	11,560	17,708	12,000	12,000
3040	Travel & Per Diem	9,554	2,623	5,000	2,550
3041	Communication Services	18,915	19,000	19,000	15,000
3042	Transportation	312	366	500	408
3043	Utility Services	12,071	16,397	18,500	18,450
3046	Repair & Maintenance	6,777	6,504	7,500	5,000
3051	Office Supplies	776	449	1,000	1,009
3052	Operating Supplies	12,980	12,972	13,000	12,900
3054	Books, Publ., Subscr.	1,364	1,596	1,500	824
3055	Employee Study Expense	14,297	15,693	27,000	20,398
	subtotal	89,749	94,822	118,050	101,589
					120,219
	<b>TOTAL</b>	<b>291,562</b>	<b>359,163</b>	<b>453,375</b>	<b>442,518</b>
					<b>476,577</b>

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>	
Public Safety		Fire 522		Prevention 2210	
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>
<b>PERSONAL SERVICES</b>					
1012	Regular Salaries & Wages	49,715	57,177	94,156	90,714
1014	Overtime	401	75	1,000	389
1016	Bonus	-	100	200	200
1021	F.I.C.A. Taxes	3,536	3,929	7,280	6,984
1023	Life & Health Insurance	9,092	10,319	19,908	19,908
1024	ICMA Retirement	3,014	3,435	5,709	5,478
	subtotal	65,758	75,035	128,253	123,673
					127,976
<b>OPERATING EXPENSES</b>					
3046	Repair & Maintenance	545	779	1,000	650
3047	Printing & Binding	-	-	500	150
3052	Operating Supplies	7,353	7,211	7,500	7,250
3056	Vehicle Repair & Maint	-	-	-	2,000
	subtotal	7,898	7,990	9,000	8,050
					10,000
	<b>TOTAL</b>	<b>73,656</b>	<b>83,025</b>	<b>137,253</b>	<b>131,723</b>
					<b>137,976</b>

<u>Function</u>		<u>Department</u>		<u>Program</u>	
Public Safety		Fire	522	Suppression	
Account	DESCRIPTION	Actual Expenditures FY 14-15	Actual Expenditures FY 15-16	Adopted Budget FY 16-17	Projected Expenditures FY 16-17
<u>PERSONAL SERVICES</u>					
1012	Regular Salaries & Wages	1,045,443	1,067,417	1,067,966	1,081,406
1013	Other Salaries & Wages	-	-	8,000	6,975
1014	Overtime	166,680	169,367	175,000	165,533
1015	Special Pay	-	1,392	30,000	-
1016	Bonus	-	2,100	2,100	2,100
1021	F.I.C.A. Taxes	88,552	91,665	98,154	96,085
1023	Life & Health Insurance	189,374	204,873	209,034	209,034
1026	Other Retirement Costs	440,869	502,896	596,930	585,302
	subtotal	1,930,918	2,039,710	2,187,184	2,146,435
					2,261,823
<u>OPERATING EXPENSES</u>					
3034	Other Contractual Services	3,495	-	10,000	9,176
3046	Repair & Maintenance	40,000	42,209	40,000	37,000
3052	Operating Supplies	48,285	58,546	61,000	53,220
3056	Vehicle Repair & Maint	-	-	-	40,000
	subtotal	91,780	100,755	111,000	99,396
					120,000
<u>CAPITAL OUTLAY</u>					
6064	Machinery & Equipment	27,628	7,215	-	-
	subtotal	27,628	7,215	-	-
					-
	TOTAL	2,050,326	2,147,680	2,298,184	2,245,831
					2,381,823

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>OPERATING EXPENSES</u>					
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	-	-	-	-



**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

(12 FTE)

Public Works  
Superintendent

Sr. Staff  
Assistant

Public Property  
Maintenance

Construction

Property Maint  
Supervisor (a)

Street Maint.  
Supervisor

Maint. Worker  
(4)

Foreman (2)

Craft Worker (2)  
(a)

Mechanic (1) (a)

Crew Chief (c)

Foreman (2)

Heavy Equip.  
Operator (2) (c)

Maint. Worker  
(5)

Sexton (2) (a)

Custodian  
(2) (a)

Maint. Worker  
(a)

Maint. Worker  
(2) (b)

Budgeted:  
(a) General Fund - PW (12)  
(b) Water & Sewer Fund (2)  
(c) Stormwater Fund (4)

**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	140,055	2
Building Maintenance	235,536	3
Cemetery	153,024	2
Park Maintenance	329,418	3
Custodial Services	98,324	2
<b>Subtotal</b>	<b>956,357</b>	<b>12</b>
One Time Costs	-	
Increase In Recurring Revenue	-	
<b>Net Recurring Budget Request</b>	<b>956,357</b>	

<b>Budget Summary</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 16-17</b>	<b>FY 17-18</b>
<b>Description:</b>					
Personal Services	586,213	597,179	639,790	606,139	651,806
<b>Operating Expenses</b>	<b>239,408</b>	<b>233,934</b>	<b>294,771</b>	<b>235,273</b>	<b>304,551</b>
<b>Subtotal</b>	<b>825,621</b>	<b>831,113</b>	<b>934,561</b>	<b>841,412</b>	<b>956,357</b>
<b>Capital</b>	-	-	6,600	6,600	-
<b>Total</b>	<b>825,621</b>	<b>831,113</b>	<b>941,161</b>	<b>848,012</b>	<b>956,357</b>
<b>Employees:</b>	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>Position Title</b>					
Mechanic III	-	-	-	1	1
Mechanic II	2	1	1	-	-
Mechanic I	-	1	1	1	1
Building Craftworker	2	2	2	2	2
Custodian	2	2	2	2	2
Sexton	1	1	1	1	1
Assistant Sexton	1	1	1	1	1
Property Maintenance Supervisor	1	1	1	1	1
Building Maintenance Supervisor	1	1	1	1	1
Maintenance Worker I	1	1	1	2	2
Maintenance Worker II	1	1	1	-	-
<b>Total</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Works		Public Works		Garage Maintenance		
Account	DESCRIPTION	Actual Expenditures	Actual Expenditures	Adopted Budget	Projected Expenditures	Adopted Budget
<u>PERSONAL SERVICES</u>						
1012	Regular Salaries & Wages	62,818	67,637	73,123	73,653	73,853
1014	Overtime	1,181	1,764	3,146	3,493	3,146
1016	Bonus	-	200	200	200	200
1021	F.I.C.A. Taxes	4,841	5,256	5,849	5,916	5,904
1023	Life & Health Insurance	17,397	19,061	19,908	19,908	20,506
1024	ICMA Retirement	3,826	4,164	4,345	4,640	4,631
	subtotal	90,063	98,082	106,571	107,810	108,240
<u>OPERATING EXPENSES</u>						
3034	Other Contractual Services	1,358	1,318	1,350	1,249	1,450
3041	Communication Services	1,305	570	720	622	1,050
3043	Utility Services	6,808	6,485	6,500	5,822	6,500
3046	Repair & Maintenance	2,932	3,043	3,723	3,634	2,223
3051	Office Supplies	142	-	200	-	200
3052	Operating Supplies	12,743	16,752	18,772	14,748	18,342
3054	Books, Publ., Subscription	-	-	150	-	150
3055	Employee Study Expense	-	-	400	-	400
3056	Vehicle Repair & Maint	-	-	-	-	1,500
	subtotal	25,288	28,168	31,815	26,075	31,815
	TOTAL	115,351	126,250	138,386	133,885	140,055

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>	
Public Works		Public Works		Building Maintenance	
Account	DESCRIPTION	Actual Expenditures FY 14-15	Actual Expenditures FY 15-16	Adopted Budget FY 16-17	Projected Expenditures FY 16-17
<u>PERSONAL SERVICES</u>					
1012	Regular Salaries & Wages	118,291	113,479	124,704	101,040
1014	Overtime	3,952	5,300	6,126	5,545
1016	Bonus	-	300	300	300
1021	F.I.C.A. Taxes	8,574	7,849	10,031	8,176
1023	Life & Health Insurance	27,278	26,227	29,862	26,129
1024	ICMA Retirement	7,329	7,150	7,850	6,413
	subtotal	165,424	160,305	178,873	147,603
					176,773
<u>OPERATING EXPENSES</u>					
3034	Other Contractual Services	22,000	25,000	7,256	7,200
3041	Communication Services	1,428	1,198	1,440	1,134
3043	Utility Services	3,616	3,379	4,000	3,379
3046	Repair & Maintenance	2,555	3,453	17,000	8,050
3051	Office Supplies	24	-	75	-
3052	Operating Supplies	15,090	9,628	18,392	9,950
3055	Employee Study Expense	-	-	600	-
3056	Vehicle Repair & Maint	-	-	-	2,500
	subtotal	44,713	42,658	48,763	29,713
					58,763
	TOTAL	210,137	202,963	227,636	177,316
					235,536

FUND: GENERAL - 001

Function	Department	Program				
Public Works	Public Works	Cemetery				
Account	DESCRIPTION	Actual Expenditures FY 14-15	Actual Expenditures FY 15-16	Adopted Budget FY 16-17	Projected Expenditures FY 16-17	Adopted Budget FY 17-18
<b>PERSONAL SERVICES</b>						
1012	Regular Salaries & Wages	80,882	85,196	85,200	87,000	90,240
1014	Overtime	(61)	685	3,739	700	1,500
1016	Bonus	-	200	200	200	200
1021	F.I.C.A. Taxes	5,575	5,895	6,819	6,724	7,071
1022	Florida Retirement	3,618	3,797	3,888	3,888	3,888
1023	Life & Health Insurance	18,185	19,061	19,908	19,908	20,506
1024	ICMA Retirement	1,918	1,984	2,047	2,047	2,378
	subtotal	110,117	116,818	121,801	120,467	125,783
<b>OPERATING EXPENSES</b>						
3041	Communication Services	1,885	1,805	1,950	1,604	1,750
3043	Utility Services	6,098	4,525	6,489	5,611	6,489
3046	Repair & Maintenance	452	741	8,160	2,024	7,160
3049	Other Current Charges	492	831	500	465	1,000
3051	Office Supplies	19	-	50	50	50
3052	Operating Supplies	6,144	3,040	9,592	4,592	9,092
3055	Employee Study Expense	-	-	400	132	400
3056	Vehicle Repair & Maint	-	-	-	-	1,000
3058	Niche Engraving	150	50	300	-	300
	subtotal	15,240	10,992	27,441	14,478	27,241
<b>CAPITAL OUTLAY</b>						
6064	Machinery & Equipment	-	-	6,600	6,600	-
	subtotal	-	-	6,600	6,600	-
	<b>TOTAL</b>	<b>125,357</b>	<b>127,810</b>	<b>155,842</b>	<b>141,545</b>	<b>153,024</b>

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Works		Public Works		Park Maintenance		
Account	DESCRIPTION	Actual Expenditures FY 14-15	Actual Expenditures FY 15-16	Adopted Budget FY 16-17	Projected Expenditures FY 16-17	Adopted Budget FY 17-18
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	94,015	94,476	98,942	95,258	101,720
1014	Overtime	374	315	1,300	1,551	1,300
1016	Bonus	-	300	500	300	300
1021	F.I.C.A. Taxes	9,058	7,273	7,706	7,428	7,903
1023	Life & Health Insurance	27,278	27,803	29,862	29,862	30,759
1024	ICMA Retirement	7,105	5,687	6,014	5,826	6,198
	subtotal	137,830	135,854	144,324	140,225	148,180
<b><u>OPERATING EXPENSES</u></b>						
3034	Other Contractual Services	3,673	4,220	5,100	4,250	5,100
3040	Travel & Per Diem	398	575	299	250	299
3041	Communication Services	2,187	2,198	1,100	1,122	1,600
3043	Utility Services	49,720	57,173	55,000	57,000	55,000
3046	Repair & Maintenance	52,569	45,950	70,319	49,260	68,319
3051	Office Supplies	150	28	150	167	150
3052	Operating Supplies	43,028	38,462	46,420	47,177	45,805
3054	Books, Pub. & Subscr.	435	336	420	802	515
3055	Employee Study Expense	303	830	2,450	1,133	2,450
3056	Vehicle Repair & Maint	-	-	-	-	2,000
	subtotal	152,463	149,772	181,258	161,161	181,238
	<b>TOTAL</b>	<b>290,293</b>	<b>285,626</b>	<b>325,582</b>	<b>301,386</b>	<b>329,418</b>

FUND: GENERAL - 001

Function	Department	Program				
Public Works	Public Works	Custodial Services				
	517	4940				
Account	DESCRIPTION	Actual Expenditures FY 14-15	Actual Expenditures FY 15-16	Adopted Budget FY 16-17	Projected Expenditures FY 16-17	Adopted Budget FY 17-18
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	56,275	58,903	59,540	60,534	63,143
1014	Overtime	800	168	400	970	200
1016	Bonus	-	200	200	200	200
1021	F.I.C.A. Taxes	4,090	4,244	4,601	4,720	4,921
1023	Life & Health Insurance	18,185	19,061	19,908	19,908	20,506
1024	ICMA Retirement	3,429	3,544	3,572	3,702	3,860
	subtotal	82,779	86,120	88,221	90,034	92,830
<b><u>OPERATING EXPENSES</u></b>						
3041	Communication Services	141	128	240	100	325
3046	Repair & Maintenance	70	313	1,204	350	704
3052	Operating Supplies	1,493	1,903	3,650	3,396	3,565
3055	Employee Study Expense	-	-	400	-	400
3056	Vehicle Repair & Maint	-	-	-	-	500
	subtotal	1,704	2,344	5,494	3,846	5,494
	TOTAL	84,483	88,464	93,715	93,880	98,324

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

**FUND: GENERAL**

**DEPARTMENT: LIBRARY**

**DESCRIPTON & 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)

Director of Library

Sr. Staff Assistant

Public Services

Circulation Manager

Librarian II  
Youth Services

Librarian III  
Systems

Librarian II  
Tech Services

Circulation  
Tech II (3)

Tech - PT  
(25)

Tech III

Tech - PT  
(25)

Pages - PT  
(1.90)

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

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

		<b>Employee</b>	
<b>Activities Included:</b>	<b>Amount</b>	<b>FTE</b>	
Administration	214,762	2.0	
Public Services	738,187	10.9	
Subtotal	952,949	12.9	
One Time Costs	(16,415)		
Increase In Recurring Revenue	-		
Net Recurring Budget Request	936,534		

<b>Budget Summary</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
<b>Description:</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 16-17</b>	<b>FY 17-18</b>
Personal Services	637,200	678,902	707,081	702,863	731,749
Operating Expenses	177,817	163,784	194,977	170,699	204,785
Subtotal	815,017	842,686	902,058	873,562	936,534
Capital	-	12,507	29,528	23,760	16,415
<b>Total</b>	<b>815,017</b>	<b>855,193</b>	<b>931,586</b>	<b>897,322</b>	<b>952,949</b>
<b>Employees: Full-Time</b>	11.0	11.0	11.0	11.0	11.0
<b>Part-Time (FTE)</b>	1.9	1.9	1.9	1.9	1.9

<b>Authorized Personnel</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
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	-	-	-	-
Circulation Manager	-	1	1	1	1
Library Tech. I - Circulation	1	-	-	-	-
Library Tech. II - Circulation	1	3	3	3	3
Library Tech. II - Tech. Services	1	-	-	-	-
Library Tech. III - Circulation	1	1	1	1	1
Pages	1.9	1.9	1.9	1.9	1.9
<b>Total</b>	<b>12.9</b>	<b>12.9</b>	<b>12.9</b>	<b>12.9</b>	<b>12.9</b>

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Culture & Recreation		Library		Administration		
Account	DESCRIPTION	Actual Expenditures FY 14-15	Actual Expenditures FY 15-16	Adopted Budget FY 16-17	Projected Expenditures FY 16-17	Adopted Budget FY 17-18
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	112,808	117,208	118,517	120,051	123,975
1016	Bonus	-	200	200	200	200
1021	F.I.C.A. Taxes	8,263	8,590	9,081	9,199	9,498
1022	Florida Retirement	10,167	10,899	11,096	11,096	11,317
1023	Life & Health Insurance	18,185	19,061	19,908	19,908	20,506
1024	ICMA Retirement	1,880	1,962	1,986	1,986	2,216
	subtotal	151,303	157,920	160,788	162,440	167,712
<b><u>OPERATING EXPENSES</u></b>						
3034	Other Contractual Services	250	250	250	250	250
3040	Travel & Per Diem	802	126	1,500	-	1,500
3043	Utility Services	38,592	32,460	40,000	42,919	43,000
3048	Promotional Activities	-	-	300	-	300
3052	Operating Supplies	831	1,313	2,000	4,618	2,000
	subtotal	40,475	34,149	44,050	47,787	47,050
	<b>TOTAL</b>	<b>191,778</b>	<b>192,069</b>	<b>204,838</b>	<b>210,227</b>	<b>214,762</b>

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Culture & Recreation		Library 571		Public Services 7120		
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>	Adopted Budget <u>FY 17-18</u>
<b>PERSONAL SERVICES</b>						
1012	Regular Salaries & Wages	334,203	350,806	359,409	362,667	375,330
1013	Other Salaries & Wages	23,962	31,583	39,943	31,600	38,048
1014	Overtime	-	643	1,500	656	2,000
1016	Bonus	-	1,200	900	1,200	1,200
1021	F.I.C.A. Taxes	26,485	28,868	30,728	30,303	31,867
1022	Florida Retirement	3,811	4,865	4,953	4,953	3,090
1023	Life & Health Insurance	79,471	84,199	89,586	89,586	92,277
1024	ICMA Retirement	17,965	18,818	19,274	19,458	20,225
	subtotal	485,897	520,982	546,293	540,423	564,037
<b>OPERATING EXPENSES</b>						
3034	Other Contractual Services	1,162	600	1,800	900	1,800
3041	Communication Services	8,374	12,543	20,112	9,593	11,545
3042	Transportation	1,111	793	2,000	825	1,500
3046	Repair & Maintenance	65,179	52,044	58,125	58,612	64,800
3047	Printing & Binding	184	204	300	200	300
3051	Office Supplies	10,480	7,338	10,000	950	12,000
3052	Operating Supplies	-	-	-	-	1,000
3054	Books, Publ., Subscr.	47,700	55,963	58,090	51,832	64,290
3055	Employee Study Expense	3,152	150	500	-	500
	subtotal	137,342	129,635	150,927	122,912	157,735
<b>CAPITAL OUTLAY</b>						
6063	Improv. O/T Buildings	-	-	-	-	9,500
6064	Machinery & Equipment	-	12,507	29,528	23,760	6,915
	subtotal	-	12,507	29,528	23,760	16,415
	TOTAL	623,239	663,124	726,748	687,095	738,187

Capital Detail FY17-18

Library Document Station	6,915
Security & Surveillance System	9,500



**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 rental program of City facilities for private use.

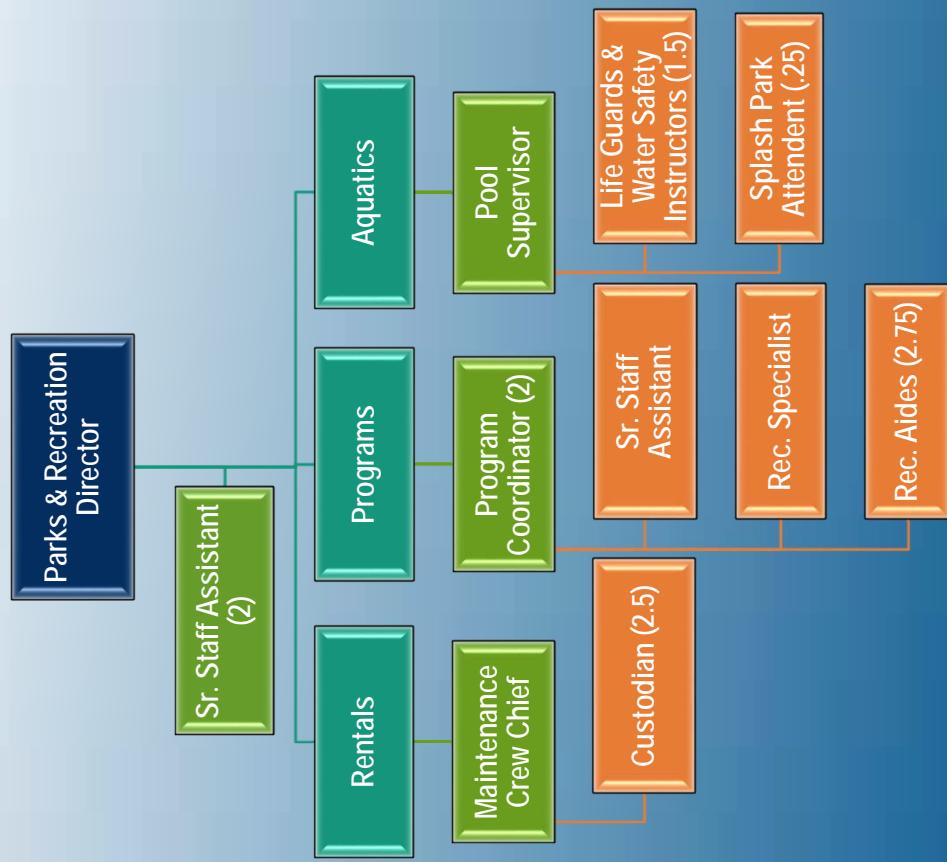
**Parks and Recreation Department Goals & Objectives**

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

(16 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	218,060	3.0	
Facility Rental	242,604	3.5	
Athletic & Recreation Programs	320,778	5.0	
Aquatic Programs	<u>127,510</u>	2.0	
Subtotal	908,952	13.5	
One Time Costs	<u>(5,500)</u>		
Net Recurring Budget Request	903,452		

<b>Budget Summary</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
<b>Description:</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 16-17</b>	<b>FY 17-18</b>
Personal Services	620,067	619,044	656,959	668,201	706,052
Operating Expenses	<u>248,711</u>	<u>174,675</u>	<u>222,900</u>	<u>165,753</u>	<u>197,400</u>
Subtotal	868,778	793,719	879,859	833,954	903,452
Capital	<u>36,575</u>	<u>16,055</u>	<u>32,500</u>	<u>26,493</u>	<u>5,500</u>
<b>Total</b>	<b>905,353</b>	<b>809,774</b>	<b>912,359</b>	<b>860,447</b>	<b>908,952</b>
<b>Employees: Full-Time</b>	10	11	11	11	11
<b>Part-Time (FTE)</b>	3.4	2.5	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	3	3
Staff Assistant III	3	-	-	-	-
Program Coordinator	2	2	2	2	2
Recreation Specialist	1	1	1	1	1
Maintenance Crew Chief	1	1	1	1	1
Custodian	1	2.5	2.5	2.5	2.5
Pool Supervisor	1	1	1	1	1
Part-time Recreation Aides & Lifeguards	<u>3.35</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<b>Total</b>	<b>13.35</b>	<b>13.50</b>	<b>13.50</b>	<b>13.50</b>	<b>13.50</b>

FUND: GENERAL - 001

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

<u>Account</u>	<u>DESCRIPTION</u>	Actual	Actual	Adopted	Projected	Adopted
		Expenditures FY 14-15	Expenditures FY 15-16	Budget FY 16-17	Expenditures FY 16-17	Budget FY 17-18
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	127,382	137,606	142,763	142,763	145,617
1014	Overtime	342	-	500	-	500
1016	Bonus	-	300	300	300	300
1021	F.I.C.A. Taxes	9,516	9,952	10,982	10,944	11,200
1023	Life & Health Insurance	24,125	27,803	29,862	29,862	30,759
1024	ICMA Retirement	7,664	8,257	8,595	8,583	8,784
	subtotal	169,029	183,918	193,002	192,452	197,160
<b><u>OPERATING EXPENSES</u></b>						
3040	Travel & Per Diem	157	124	3,200	532	2,200
3041	Communication Services	3,585	3,387	5,000	3,757	4,000
3042	Transportation	312	262	500	250	500
3043	Utility Services	8,500	6,209	8,500	1,604	-
3046	Repair & Maintenance	1,160	2,446	2,000	1,150	250
3051	Office Supplies	1,837	2,974	3,000	1,475	3,000
3052	Operating Supplies	1,967	2,830	2,500	2,399	1,800
3054	Books, Publ., Subscr.	251	599	350	390	500
3055	Employee Study Expense	743	305	-	-	1,250
3056	Vehicle Repair & Maint	-	-	-	-	1,900
	subtotal	18,512	19,136	25,050	11,557	15,400
<b><u>CAPITAL OUTLAY</u></b>						
6064	Machinery & Equipment	-	-	-	-	5,500
	subtotal	-	-	-	-	5,500
	<b>TOTAL</b>	<b>187,541</b>	<b>203,054</b>	<b>218,052</b>	<b>204,009</b>	<b>218,060</b>

***Capital Detail FY17-18***

Admin Copier/Scanner Replacement

5,500

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Culture & Recreation		Parks & Recreation		Facility Rental		
Account	DESCRIPTION	Actual Expenditures FY 14-15	Actual Expenditures FY 15-16	Adopted Budget FY 16-17	Projected Expenditures FY 16-17	Adopted Budget FY 17-18
<b>PERSONAL SERVICES</b>						
1012	Regular Salaries & Wages	84,144	96,882	87,386	87,386	89,133
1013	Other Salaries & Wages	2,791	-	13,000	13,120	14,000
1014	Overtime	2,878	200	1,500	200	500
1016	Bonus	-	400	300	300	400
1021	F.I.C.A. Taxes	6,812	7,401	7,817	7,726	7,957
1023	Life & Health Insurance	27,278	27,804	29,862	29,862	30,759
1024	ICMA Retirement	5,175	5,192	5,333	6,060	5,505
	subtotal	129,078	137,879	145,198	144,654	148,254
<b>OPERATING EXPENSES</b>						
3041	Communication Services	6,180	6,656	7,000	6,650	7,350
3043	Utility Services	39,643	36,199	35,000	35,000	38,500
3046	Repair & Maintenance	10,005	17,103	20,000	11,144	11,000
3048	Promotional Activities	1,290	2,436	2,500	1,851	2,500
3052	Operating Supplies	25,070	25,477	35,500	25,274	30,000
3056	Vehicle Repair & Maint	-	-	-	-	5,000
	subtotal	82,188	87,871	100,000	79,919	94,350
<b>CAPITAL OUTLAY</b>						
6064	Machinery & Equipment	16,675	6,452	24,000	19,750	-
	subtotal	16,675	6,452	24,000	19,750	-
	<b>TOTAL</b>	<b>227,941</b>	<b>232,202</b>	<b>269,198</b>	<b>244,323</b>	<b>242,604</b>

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Culture & Recreation		Parks & Recreation		Athletic & Recreation Programs		
Account	DESCRIPTION	Actual Expenditures FY 14-15	Actual Expenditures FY 15-16	Adopted Budget FY 16-17	Projected Expenditures FY 16-17	Adopted Budget FY 17-18
<b>PERSONAL SERVICES</b>						
1012	Regular Salaries & Wages	109,116	120,749	139,252	141,928	147,996
1013	Other Salaries & Wages	42,799	46,472	42,500	42,500	55,000
1014	Overtime	1,034	-	500	-	500
1016	Bonus	-	900	400	900	1,000
1021	F.I.C.A. Taxes	11,275	12,407	13,972	14,177	15,643
1023	Life & Health Insurance	27,269	30,169	39,816	39,816	41,012
1024	ICMA Retirement	6,572	6,938	8,354	8,569	8,927
	subtotal	198,065	217,635	244,794	247,890	270,078
<b>OPERATING EXPENSES</b>						
3034	Other Contractual Services	20,499	11,311	19,000	15,905	6,000
3040	Travel & Per Diem	229	-	500	-	500
3041	Communication Services	393	163	900	168	500
3044	Rental & Leases	993	353	-	-	-
3046	Repair & Maintenance	-	2,037	3,000	2,500	6,300
3048	Promotional Activities	1,748	1,932	2,000	1,950	2,000
3052	Operating Supplies	23,836	26,356	38,800	26,550	30,000
3054	Books, Pub, Subscriptions	-	295	400	400	600
3055	Employee Study Exp.	702	175	600	200	800
3056	Vehicle Repair & Maint	-	-	-	-	4,000
	subtotal	48,400	42,622	65,200	47,673	50,700
<b>CAPITAL OUTLAY</b>						
6064	Machinery & Equipment	19,900	4,888	-	-	-
	subtotal	19,900	4,888	-	-	-
	<b>TOTAL</b>	<b>266,365</b>	<b>265,145</b>	<b>309,994</b>	<b>295,563</b>	<b>320,778</b>

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Culture & Recreation		Parks & Recreation		Aquatic Program		
Account	DESCRIPTION	Actual Expenditures FY 14-15	Actual Expenditures FY 15-16	Adopted Budget FY 16-17	Projected Expenditures FY 16-17	Adopted Budget FY 17-18
<b>PERSONAL SERVICES</b>						
1012	Regular Salaries & Wages	30,289	35,531	32,358	35,587	40,847
1013	Other Salaries & Wages	20,950	26,477	24,000	29,050	30,000
1014	Overtime	1,923	1,277	1,200	1,250	1,300
1016	Bonus	-	100	100	100	100
1021	F.I.C.A. Taxes	4,017	4,630	4,411	5,048	5,526
1023	Life & Health Insurance	9,092	9,531	9,954	9,954	10,253
1024	ICMA Retirement	1,896	2,041	1,942	2,216	2,534
	subtotal	68,167	79,587	73,965	83,205	90,560
<b>OPERATING EXPENSES</b>						
3040	Travel & Per Diem	92	476	250	250	500
3041	Communication Services	850	1,167	1,200	1,056	1,500
3043	Utility Services	11,071	11,223	15,000	11,873	18,000
3046	Repair & Maintenance	3,000	2,998	5,000	4,000	6,500
3048	Promotional Activities	462	651	700	675	700
3052	Operating Supplies	7,997	8,272	10,000	8,500	9,000
3054	Books, Pub, Subscriptions	-	-	-	-	500
3055	Employee Study Expense	744	259	500	250	250
	subtotal	24,216	25,046	32,650	26,604	36,950
<b>CAPITAL OUTLAY</b>						
6064	Machinery & Equipment	-	4,715	8,500	6,743	-
	subtotal	-	4,715	8,500	6,743	-
	<b>TOTAL</b>	<b>92,383</b>	<b>109,348</b>	<b>115,115</b>	<b>116,552</b>	<b>127,510</b>

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Culture & Recreation		Parks & Recreation		City Events		
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>	Adopted Budget <u>FY 17-18</u>
	<u>PERSONAL SERVICES</u>					
1012	Regular Salaries & Wages	40,439	19	-	-	-
1014	Overtime	659	-	-	-	-
1021	F.I.C.A. Taxes	3,072	(36)	-	-	-
1023	Life & Health Insurance	9,092	71	-	-	-
1024	ICMA Retirement	2,466	(29)	-	-	-
	subtotal	55,728	25	-	-	-
	<u>OPERATING EXPENSES</u>					
3034	Other Contractual Services	60,000	-	-	-	-
3040	Travel & Per Diem	148	-	-	-	-
3044	Rental & Leases	7,949	-	-	-	-
3048	Promotional Activities	6,928	-	-	-	-
3055	Employee Study Expense	370	-	-	-	-
	subtotal	75,395	-	-	-	-
	TOTAL	131,123	25	-	-	-

**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	756,900
Contingency	77,000
Insurance	620,288
Organizational Grants/ Events	30,000
Subtotal	1,484,188
One Time Costs	(532,000)
Increase In Recurring Revenue	-
Net Recurring Budget Request	952,188

<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 14-15</u></b>	<b><u>FY 15-16</u></b>	<b><u>FY 16-17</u></b>	<b><u>FY 16-17</u></b>	<b><u>FY 17-18</u></b>
Other	1,908,063	1,681,288	1,483,684	1,446,848	1,484,188
<b>Total</b>	<b>1,908,063</b>	<b>1,681,288</b>	<b>1,483,684</b>	<b>1,446,848</b>	<b>1,484,188</b>

**Employees:**

FUND: GENERAL - 001

<u>Function</u>	<u>Department</u>					<u>Program</u>
		Non-Departmental	581	Fund Transfers	8100	
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>	Adopted Budget <u>FY 17-18</u>
<u>NON-DEPARTMENTAL</u>						
9102	Transfer to Debt Reserve	340,000	340,000	350,000	350,000	360,000
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	110,000	110,000	110,000	110,000
9114	Transfer to Community					
	Redevelopment Fund	230,555	241,685	258,384	254,250	274,200
9160	Transfer to Greenwood					
	Cemetery Trust Fund	5,252	7,117	4,000	4,000	5,000
	<b>TOTAL</b>	<b>743,507</b>	<b>706,502</b>	<b>730,084</b>	<b>725,950</b>	<b>756,900</b>

FUND: GENERAL -001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Non-Departmental		Non-Departmental		Contingency		
Account	DESCRIPTION	Actual Expenditures FY 14-15	Actual Expenditures FY 15-16	Adopted Budget FY 16-17	Projected Expenditures FY 16-17	Adopted Budget FY 17-18
<u>NON-DEPARTMENTAL</u>						
9201	Contingency	170,000	7,171	100,000	43,000	100,000
9204	Unemployment Comp.	225	6,509	10,000	-	10,000
9209	Police Union Negotiations	-	74	-	-	2,000
9211	Deputy Finance Director Search	6,140	-	-	-	-
9221	Vacancy Savings/Ins Savings	-	-	(100,000)	-	(100,000)
9222	Management Training Cert.	11,841	16,656	-	-	-
9217	Termination Pay	399,100	32,165	50,000	44,000	15,000
9218	Bad Debt Write-Off	3,117	57,728	20,000	20,000	20,000
9230	Economic Dev. Incentives	-	37,500	30,000	-	30,000
9232	Library E-Book Pilot Prog.	2,378	-	-	-	-
6061	Capital Outlay-Land	-	254,003	-	-	-
TOTAL		592,801	411,806	110,000	107,000	77,000

FUND: GENERAL - 001

<u>Function</u>	<u>Department</u>	<u>Program</u>			
Account	Non-Departmental	Insurance			
	581	8500			
	Actual Expenditures <u>FY 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>	Adopted Budget <u>FY 17-18</u>
3045 Insurance	532,100	514,428	593,600	563,898	620,288
TOTAL	532,100	514,428	593,600	563,898	620,288

FUND: GENERAL - 001

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Non-Departmental		Non-Departmental		Organizational Grants/Events		
Account	DESCRIPTION	Actual Expenditures FY 14-15	Actual Expenditures FY 15-16	Adopted Budget FY 16-17	Projected Expenditures FY 16-17	Adopted Budget FY 17-18
<u>Grants</u>						
9201	Organizational Grants	19,655	-	-	-	-
9305	Chamber of Commerce	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	5,000
9310	Eustis Historical Museum	-	900	1,000	1,000	1,000
9311	Early Learning Coalition	-	1,000	1,000	1,000	-
9331	LifeStream	-	-	4,000	4,000	4,000
9333	Lake Eustis Museum of Art	-	-	1,000	1,000	-
9334	Lake Cares Inc	-	-	700	700	2,000
9612	The Open Door	-	4,200	-	-	-
9313	Children of Destiny	-	400	-	-	-
9335	W.I.N. 1 Ministries	-	-	-	-	1,000
9323	Public Art & Folk Music	-	3,500	3,500	3,500	3,200
9325	African American Heritage	-	552	800	800	800
	Subtotal	39,655	48,552	50,000	50,000	30,000
	<b>TOTAL</b>	<b>39,655</b>	<b>48,552</b>	<b>50,000</b>	<b>50,000</b>	<b>30,000</b>

Note: the City will manage the annual Georgefest event in FY17-18.



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

FUND: SALES TAX CAPITAL PROJECTS - 010

FUND SUMMARY

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<u>Account</u>	<u>DESCRIPTION</u>	Actual FY 14-15	Actual FY 15-16	Adopted FY 16-17	Projected FY 16-17	Adopted FY 17-18
<u>REVENUE</u>						
31210.00	Sales Tax Collections	1,763,124	1,788,961	1,836,000	1,830,000	1,866,600
	FRDAP Grant	-	-	100,000	100,000	-
33439.02	FDOT Grant	300,717	(231)	-	-	-
36110.00	Interest Earnings	223	400	5,000	500	500
38101.00	Trans. From General Fund	340,000	340,000	350,000	350,000	360,000
38140.00	Trans. From P&R Impact	-	-	-	157,900	-
	<b>TOTAL REVENUE</b>	<b>2,404,064</b>	<b>2,129,130</b>	<b>2,291,000</b>	<b>2,438,400</b>	<b>2,227,100</b>
	<b>FUND BALANCE, OCTOBER 1ST</b>	<b><u>1,600,733</u></b>	<b><u>1,288,680</u></b>	<b><u>481,217</u></b>	<b><u>980,158</u></b>	<b><u>16,291</u></b>
	<b>REVENUE &amp; FUND BALANCE</b>	<b>4,004,797</b>	<b>3,417,810</b>	<b>2,772,217</b>	<b>3,418,558</b>	<b>2,243,391</b>
<u>EXPENDITURES</u>						
7073	Debt Service	532,202	550,211	576,000	576,000	576,000
6000	Projects	<u>2,183,915</u>	<u>1,887,441</u>	<u>2,086,250</u>	<u>2,826,267</u>	<u>1,255,500</u>
	<b>TOTAL EXPENDITURES</b>	<b>2,716,117</b>	<b>2,437,652</b>	<b>2,662,250</b>	<b>3,402,267</b>	<b>1,831,500</b>
	1996 Debt Res. Balance	-	-	-	-	-
	<b>FUND BALANCE SEPTEMBER 30TH</b>	<b><u>1,288,680</u></b>	<b><u>980,158</u></b>	<b><u>109,967</u></b>	<b><u>16,291</u></b>	<b><u>411,891</u></b>

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

FUND: SALES TAX CAPITAL PROJECTS - 010

CAPITAL OUTLAY

<u>ACCOUNT/DESCRIPTION</u>	Actual	Actual	Adopted	Projected	Adopted
	Expenditures FY 14-15	Expenditures FY 15-16	Budget FY 16-17	Expenditures FY 16-17	Budget FY 17-18
519-6053 Telephone System	106,956	-	-	-	-
519-6054 Meter Reading Vehicle	38,062	-	-	-	-
521-6001 Police Vehicles	118,474	183,275	175,000	175,000	175,000
521-6035 Police Station Improvements	8,116	-	-	-	-
521-6012 Police Equipment Replacement	-	-	16,740	16,740	38,000
521-6036 Police Station Roof Replacement	63,760	7,000	-	-	-
515-6001 Code Enforcement Vehicles	-	-	20,000	20,479	-
524-6001 Building Inspection Vehicles	-	-	30,500	29,019	-
522-6004 Fire Bunker Gear	-	-	52,500	52,500	-
522-6010 Fire Inspection Vehicle	-	-	30,000	26,392	-
522-6034 Fire Response Equipment	-	-	96,500	74,203	-
522-6036 Fire Life Pack	-	-	37,000	33,812	-
522-6037 Fire Edraulics	-	28,942	-	30,067	-
522-6038 Fire Truck Equipment	-	25,548	-	-	-
522-6006 Fire Sub-Station Construction	37,394	-	-	-	-
522-6007 Fire Ladder Truck Repair	12,653	-	-	-	-
522-6008 Main Fire Station Remodel/Paving	102,379	-	-	-	-
522-6003 Fire Pickup Truck	38,945	1,391	-	-	-
522-6039 Fire Rescue Truck Replacement	-	-	-	-	120,000
522-6040 Fire Station Garage Doors	-	-	-	-	25,000
522-7071 Fire Engine 22 Pumper Replace Debt Sr	-	-	92,900	92,900	92,900
519-6011 Computer Upgrade Program	60,064	81,563	65,000	69,080	65,000
519-6022 Main Financial Software System	32,973	-	-	-	-
519-6056 IT Vehicle	185	-	-	-	-
519-6037 City Hall LED Marquis	-	8,886	-	-	-
519-6057 Finance Annex Remodel	15,000	-	-	-	-
519-6055 Finance Annex Roof	33,821	-	-	-	-
519-6002 HR/Purchasing Floors	-	9,297	-	-	-
541-6030 Orange Avenue Sidewalks - Grant	314,852	-	-	-	-
571-6004 Library - Relocate Admin. Offices	1,496	1,320	-	-	-
571-6026 Library - Carpet Replacement	3,080	136,174	-	4,280	-
571-6027 Library - Server & Computer Repl.	985	74,028	-	1,442	-
571-6013 Library - Burglar, Fire, Lighting	2,955	-	-	-	-
571-6014 Library - Building Improvements	7,500	-	-	-	-
571-6015 Library - HVAC Ductwork Project	183,839	44,222	-	8,739	-
571-6006 Library - Shelving and Seating	-	-	43,695	43,695	-
571-6016 Library - Reference Electronic Conversi	-	-	42,900	42,900	-
519-6045 Eustis Mobility Plan	50,781	-	50,000	78,108	51,500
541-6015 Street Resurfacing	148,212	325,571	406,822	407,360	327,942
541-6004 Street Sealing	19,842	14,322	27,761	86,671	86,447
541-6003 Sidewalk Project	91,294	90,416	79,709	186,840	80,511

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

FUND: SALES TAX CAPITAL PROJECTS - 010

CAPITAL OUTLAY

<u>ACCOUNT/DESCRIPTION</u>	Actual	Actual	Adopted	Projected	Adopted
	Expenditures FY 14-15	Expenditures FY 15-16	Budget FY 16-17	Expenditures FY 16-17	Budget FY 17-18
572-6001 Clifford-Taylor Project	27,121	-	-	-	-
572-6012 Senior Center Improvements	-	-	-	50,000	-
572-6022 Resurf. Basketball/Tennis Cts	-	-	-	20,000	-
541-6034 Kurt Street Improvements	-	150,000	200,000	175,000	-
572-6014 Ferran Park	343,489	55,396	-	-	-
572-6015 Ferran Park Phase 2A	-	168,006	-	335	-
572-6071 Playground Improvements	37,414	-	-	-	-
572-6002 Recreation - Facility Improvements	-	-	-	60,000	-
572-6077 Recreation-Sunset Isle Tennis Ct.	-	-	-	60,000	-
572-6078 Recreation-Sunset Isle Renovation Stud	-	-	-	15,000	-
572-6080 Recreation - Splash Pad	-	120,000	-	14,333	-
572-6081 Recreation-Soccer Field Imp.	-	20,565	-	275	-
572-6074 Recreation-Carver Pk. Equip/Elec. Bldg	-	9,717	-	5,193	-
572-6082 Recreation - Carver Park Parking Lot	-	315	-	29,934	-
572-6045 Recreation - Carver Athletic Field Turf	-	-	85,000	85,000	-
572-6047 Recreation - Metal Garage Shelter	-	-	40,000	40,000	-
572-6049 Parks and Rec Admin Vehicle	-	-	27,000	21,537	-
572-6079 Parks and Rec Facility Vehicle	-	-	16,000	21,077	-
572-6016 Pool Shade Covers	-	3,219	-	14,731	-
572-6011 Pool Resurfacing	37,050	-	-	-	-
572-6046 Woman's Club Parking Lot	-	11,030	-	14,220	-
541-6039 Public Works Pickup	-	27,000	-	-	-
572-6038 Community Center Roof	50,220	-	-	-	-
572-6039 Recreation Bus	54,934	-	-	-	-
541-6038 Public Works Dump Truck	89,600	59,473	-	-	70,000
541-6042 Public Works Air Curtain Blower	-	107,755	-	-	-
541-6040 Public Works Transport Trailer	-	18,950	-	-	-
541-6006 Public Works Roller	-	-	50,000	47,500	-
541-6041 Public Works Lowboy Trailer	-	49,940	-	-	-
541-6044 Public Works Signalization	-	-	28,000	56,000	28,000
541-6043 Public Works - Maint. Facility (Carver)	-	18,409	-	4,535	-
541-6045 PW - Lakewalk Floating Dock Rep	-	35,711	-	123,518	-
517-6005 PW - Lake Willy Walk Reseal	-	-	-	-	30,900
517-6006 PW - American Legion Ceiling	-	-	-	-	25,750
517-6001 Public Works Building Improvements	-	-	90,300	90,300	38,550
572-6048 Lake Community Action Improvements	-	-	-	38,000	-
541-6037 Public Works Parking Garage Land	-	-	-	20,000	-
517-6002 Public Works Boat Ramp Dock	-	-	35,000	35,000	-
517-6003 Public Works Sunset Isle Skate Park	-	-	247,923	297,923	-

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

FUND: SALES TAX CAPITAL PROJECTS - 010

CAPITAL OUTLAY

<u>ACCOUNT/DESCRIPTION</u>	Actual	Actual	Adopted	Projected	Adopted
	Expenditures <u>FY 14-15</u>	Expenditures <u>FY 15-16</u>	Budget <u>FY 16-17</u>	Expenditures <u>FY 16-17</u>	Budget <u>FY 17-18</u>
541-6035 Bay Street Median Improvements	36,212	-	-	-	-
572-6060 FDOT- Rail Grant Match	13,024	-	-	6,629	-
572-6033 Wayfinding & Gateway Signs	1,233	-	-	-	-
<b>TOTAL</b>	<b><u>2,183,915</u></b>	<b><u>1,887,441</u></b>	<b><u>2,086,250</u></b>	<b><u>2,826,267</u></b>	<b><u>1,255,500</u></b>

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

FUND: LIBRARY CONTRIBUTION - 006

FUND SUMMARY

<u>Account</u>	<u>DESCRIPTION</u>	Actual FY 14-15	Actual FY 15-16	Adopted FY 16-17	Projected FY 16-17	Adopted FY 17-18
<b><u>REVENUE</u></b>						
34710.21	Book Sales	2,918	2,591	3,000	2,800	2,500
35210.00	Library Fines	7,917	7,790	8,000	8,500	8,000
36110.00	Interest Earnings	6	16	100	50	50
36140.00	Interest Gullett - Trust	19	31	100	50	50
36150.00	Interest Garrett - Trust	60	79	100	100	50
36160.00	Interest Robinson - Trust	10	16	-	50	50
36610.00	Donations	1,267	1,066	500	800	500
36620.00	Memorial Donations	720	435	500	600	500
36930.00	Miscellaneous Revenue	5,483	4,513	3,000	4,000	3,000
TOTAL REVENUE		18,400	16,537	15,300	16,950	14,700
FUND BALANCE, OCTOBER 1ST		101,256	93,321	91,333	88,550	82,575
<b><u>REVENUE &amp; FUND BALANCE</u></b>						
		119,656	109,858	106,633	105,500	97,275
<b><u>EXPENDITURES</u></b>						
3046	Repair & Maintenance	5,736	3,674	10,010	6,000	10,010
3054	Books, Publications	12,187	7,811	9,000	8,000	9,000
3057	Gullett Trust (Large Print)	-	-	25	25	25
3058	Garret- LP Books/Tapes	8,199	9,472	10,000	8,500	10,000
3059	Robinson Memorial Purchases	23	-	15	-	30
6066	Library Memorials	190	351	400	400	635
TOTAL EXPENDITURES		26,335	21,308	29,450	22,925	29,700
LESS:						
	RESTRICTED RESERVES	74,600	65,254	53,748	56,929	47,024
AVAILABLE BALANCE		18,721	23,296	23,435	25,646	20,551
FUND BALANCE SEPT. 30TH		93,321	88,550	77,183	82,575	67,575
<b><u>Restricted Assets</u></b>						
	<i>Gullett Trust</i>	19,996	20,027	19,947	20,052	20,077
	<i>Garrett Trust</i>	44,473	35,080	23,712	26,680	16,730
	<i>Robinson Trust</i>	10,131	10,147	10,089	10,197	10,217

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

FUND: LAW ENFORCEMENT EDUCATION - 011

FUND SUMMARY

<u>Account</u>	<u>DESCRIPTION</u>	Actual FY 14-15	Actual FY 15-16	Adopted FY 16-17	Projected FY 16-17	Adopted FY 17-18
<u>REVENUE</u>						
35120.00	Education Fines	3,139	3,859	2,500	2,500	4,000
35160.00	Automation System Fds.	274	-	-	2,500	-
36110.00	Interest Earnings	5	7	-	10	-
38101.00	Trans. From General Fd.	7,700	7,700	7,700	7,700	7,700
TOTAL REVENUE		11,118	11,566	10,200	12,710	11,700
FUND BALANCE, OCTOBER 1ST						
		6,854	6,808	6,392	5,974	6,384
REVENUE & FUND BALANCE						
		17,972	18,374	16,592	18,684	18,084
<u>EXPENDITURES</u>						
3032	Auditing	-	260	300	300	300
3057	Police Training	4,207	7,659	5,000	7,000	-
6065	Automation	6,957	4,481	6,500	5,000	-
TOTAL EXPENDITURES		11,164	12,400	11,800	12,300	300
LESS AUTOMATION RESERVES		6,808	5,974	4,792	6,384	17,784
AVAILABLE BALANCE						
FUND BALANCE SEPT. 30TH		6,808	5,974	4,792	6,384	17,784

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

FUND: POLICE FORFEITURE - 012

FUND SUMMARY

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<u>Account</u>	<u>DESCRIPTION</u>	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Adopted <u>FY 16-17</u>	Projected <u>FY 16-17</u>	Adopted <u>FY 17-18</u>
<b><u>REVENUE</u></b>						
35980.00	Fines and Forfeitures	-	4,863	3,000	7,000	4,000
35980.01	Federal Forfeitures	-	-	-	-	-
36110.00	Interest Earnings	25	25	-	50	-
	<b>TOTAL REVENUE</b>	<b>25</b>	<b>4,888</b>	<b>3,000</b>	<b>7,050</b>	<b>4,000</b>
 <b>FUND BALANCE, OCTOBER 1ST</b>						
		<u>35,633</u>	<u>21,083</u>	<u>8,564</u>	<u>13,080</u>	<u>15,351</u>
 <b>REVENUE &amp; FUND BALANCE</b>						
		35,658	25,971	11,564	20,130	19,351
 <b><u>EXPENDITURES</u></b>						
3040	Travel and Per Diem	-	3,197	-	402	-
3052	Operating Supplies	1,035	6,422	2,000	2,000	4,500
3057	Police Training	5,040	3,272	-	2,377	-
3058	Operating Expense - K-9	8,500	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>14,575</b>	<b>12,891</b>	<b>2,000</b>	<b>4,779</b>	<b>4,500</b>
 <b>LESS RESERVES</b>						
		21,083	13,080	9,564	15,351	14,851
 <b>AVAILABLE BALANCE</b>						
		<u>21,083</u>	<u>13,080</u>	<u>9,564</u>	<u>15,351</u>	<u>14,851</u>



**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.





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

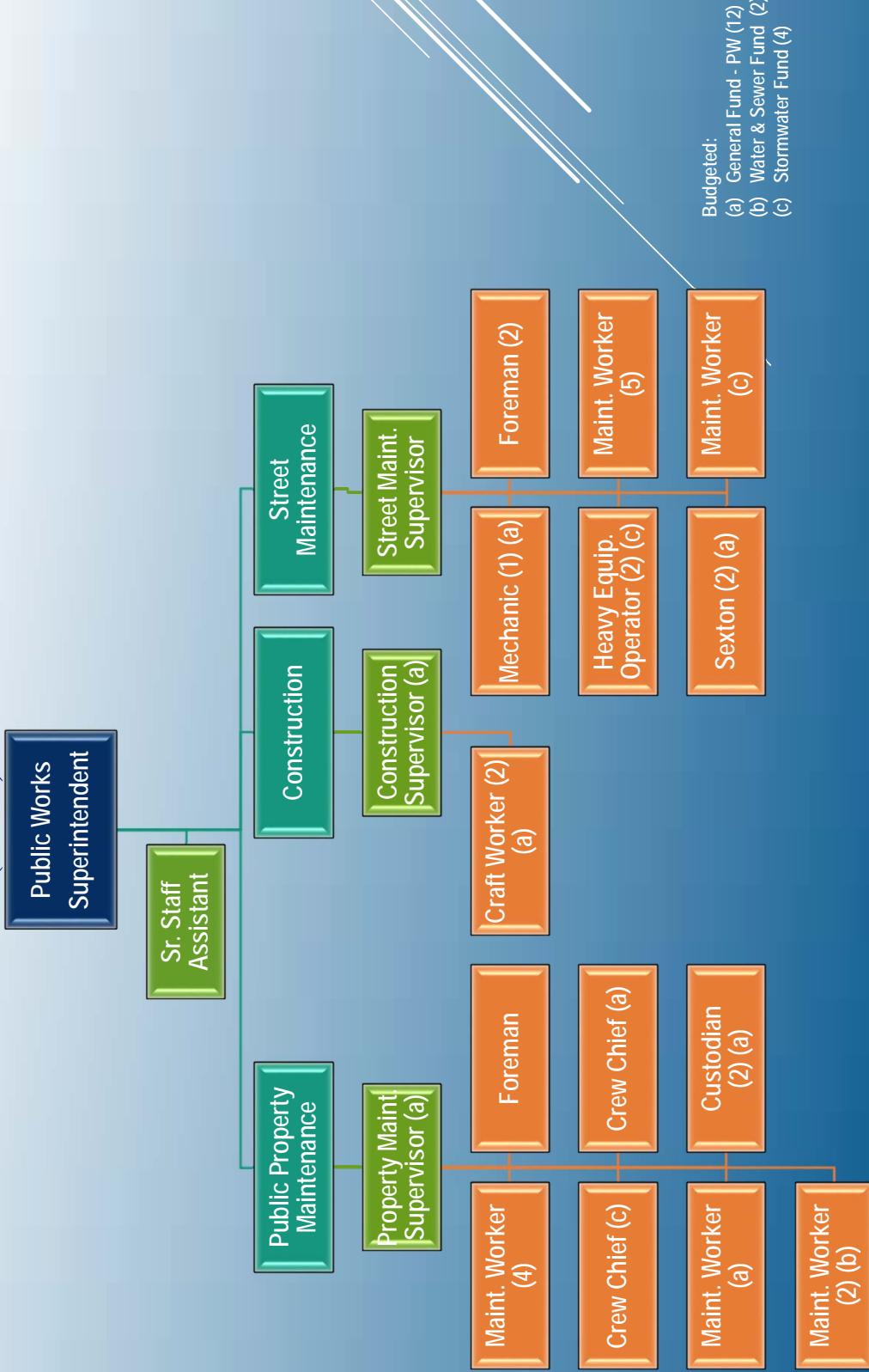
FUND: STREET IMPROVEMENT - 013

**FUND SUMMARY**

<u>Account</u>	<u>DESCRIPTION</u>	Actual FY 14-15	Actual FY 15-16	Adopted FY 16-17	Projected FY 16-17	Adopted FY 17-18
<b><u>REVENUE</u></b>						
31241.00 Local Option Gas Tax						
33439.02	Bay Street Median Grant	473,496	468,408	505,900	460,075	464,200
33549.00	8 Cent Gas Tax	98,189	-	-	-	-
33549.01	Gas Tax Refund	160,682	148,921	142,700	144,426	144,400
33849.00	Add'l 1 Cent Gas Tax	7,719	15,895	13,000	16,252	15,400
36110.00	Interest Earnings	132,184	151,574	146,600	149,511	148,100
36610.08	Restricted Contributions	515	1,027	2,000	2,000	1,000
36930.00	Miscellaneous	3,500	-	1,000	-	-
36930.09	Remington Club Payments	22,023	49,268	65,000	58,000	45,000
36940.00	Reimb. Force Acct. Services	2,465	2,466	2,500	2,400	2,400
36940.14	Reimb. Force Acct. Services-CRA	159,723	22,308	150,000	168,583	100,000
38101.00	Trans. from General Fd.	83,298	168,234	-	-	25,000
38149.00	Trans. from Stormwater Fd.	160,000	110,000	110,000	110,000	110,000
	TOTAL REVENUE	259,433	260,000	260,000	260,000	260,000
		1,563,227	1,398,101	1,398,700	1,371,247	1,315,500
<b>FUND BALANCE, OCTOBER 1ST</b>						
		567,706	657,280	552,960	636,171	568,610
<b>REVENUE &amp; FUND BALANCE</b>						
		2,130,933	2,055,381	1,951,660	2,007,418	1,884,110
<b><u>EXPENDITURES</u></b>						
410	Administration	135,853	142,771	144,637	138,543	160,111
411	Public Land Maintenance	294,135	276,211	317,038	257,228	327,730
412	Lighting & Control	325,227	297,745	317,575	286,473	319,863
413	Maintenance & Construction	289,581	330,169	413,229	367,807	434,382
414	Lawn Mowing	171,292	206,682	263,794	243,889	258,032
415	Tree Services & Acquisitions	103,443	92,683	101,700	76,005	101,700
3032	Auditing	2,000	3,080	2,633	2,633	2,629
3045	Insurance	53,932	60,469	69,694	66,230	72,853
6063	Projects	98,190	-	-	-	-
9217	Termination Pay	-	9,400	-	-	-
	TOTAL EXPENDITURES	1,473,653	1,419,210	1,630,300	1,438,808	1,677,300
<b>RESTRICTED DONATIONS</b>						
		192,851	192,721	151,000	192,721	192,721
<b>OPERATING RESERVES</b>						
		368,413	346,232	170,360	354,723	14,089
<b>AVAILABLE BALANCE</b>						
		96,016	97,218	-	21,167	-
	FUND BALANCE SEPT. 30TH	657,280	636,171	321,360	568,610	206,810

# Street Improvement Fund – Public Works

(18 FTE)



**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	160,111	2	
Public Land Maintenance	327,730	3	
Lighting & Control	319,863	1	
Street Maint. & Construction	434,382	7	
Lawn Mowing	258,032	5	
Tree Services & Acquisitions	101,700	-	
Other	75,482	-	
<b>Subtotal</b>	<b>1,677,300</b>	<b>18</b>	
One Time Costs	(16,000)		
Increase In Recurring Revenue	-		
<b>Net Recurring Budget Request</b>	<b>1,661,300</b>		

<b>Budget Summary</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 16-17</b>	<b>FY 17-18</b>
<b>Personal Services</b>	668,948	746,162	872,568	852,531	922,056
<b>Operating Expenses</b>	642,122	565,817	663,405	497,496	663,762
<b>Subtotal</b>	<b>1,311,070</b>	<b>1,311,979</b>	<b>1,535,973</b>	<b>1,350,027</b>	<b>1,585,818</b>
 <b>Capital</b>	 106,651	 34,282	 22,000	 19,918	 16,000
<b>Other</b>	<b>55,932</b>	<b>72,949</b>	<b>72,327</b>	<b>68,863</b>	<b>75,482</b>
<b>Total</b>	<b>1,473,653</b>	<b>1,419,210</b>	<b>1,630,300</b>	<b>1,438,808</b>	<b>1,677,300</b>
 <b>Employees:</b>	 15	 16	 18	 18	 18

<b>Authorized Personnel</b>					
<b>Position Title</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
Street Supervisor	1	1	1	1	1
Public Works Superintendent	-	1	1	1	1
Public Works Foremen	3	3	3	3	3
Public Works Supervisor	1	-	-	-	-
Senior Staff Assistant	1	1	1	1	1
Maintenance Crew Chief	-	-	-	2	2
Maintenance Worker I	2	4	6	5	5
Maintenance Worker II	7	6	6	5	5
<b>Total</b>	<b>15</b>	<b>16</b>	<b>18</b>	<b>18</b>	<b>18</b>

FUND: STREET IMPROVEMENT - 013

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Works		Public Works		Administration		
Account	DESCRIPTION	Actual Expenditures FY 14-15	Actual Expenditures FY 15-16	Adopted Budget FY 16-17	Projected Expenditures FY 16-17	Adopted Budget FY 17-18
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	91,019	94,573	95,575	95,539	110,370
1014	Overtime	78	45	1,060	191	1,060
1016	Bonus	-	200	200	200	200
1021	F.I.C.A. Taxes	6,228	6,501	7,408	7,338	8,539
1023	Life & Health Insurance	18,185	19,061	19,908	19,908	20,506
1024	ICMA Retirement	5,468	5,676	5,810	5,755	6,696
	subtotal	120,978	126,056	129,961	128,931	147,371
<b><u>OPERATING EXPENSES</u></b>						
3040	Travel & Per Diem	410	1,109	1,800	801	1,800
3041	Communication Services	3,650	4,056	4,286	3,229	3,000
3042	Transportation	16	8	150	21	150
3046	Repair & Maintenance	2,045	1,249	2,040	809	1,040
3049	Other Current Charges	-	-	250	-	-
3051	Office Supplies	1,099	1,111	1,200	997	1,200
3052	Operating Supplies	7,133	2,826	3,900	2,950	3,700
3054	Books, Publ., Subscr.	522	517	650	450	650
3055	Employee Study Expense	-	189	400	355	200
3056	Vehicle Repair & Maint	-	-	-	-	1,000
	subtotal	14,875	11,065	14,676	9,612	12,740
<b><u>CAPITAL OUTLAY</u></b>						
6064	Machinery & Equipment	-	5,650	-	-	-
	subtotal	-	5,650	-	-	-
	<b>TOTAL</b>	<b>135,853</b>	<b>142,771</b>	<b>144,637</b>	<b>138,543</b>	<b>160,111</b>

FUND: STREET IMPROVEMENT - 013

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Works		Public Works		Public Land Maintenance		
Account	DESCRIPTION	Actual Expenditures FY 14-15	Actual Expenditures FY 15-16	Adopted Budget FY 16-17	Projected Expenditures FY 16-17	Adopted Budget FY 17-18
<u>PERSONAL SERVICES</u>						
1012	Regular Salaries & Wages	88,098	92,286	96,160	92,806	101,585
1014	Overtime	6,790	5,661	2,094	5,661	5,500
1016	Bonus	-	300	300	300	300
1021	F.I.C.A. Taxes	7,073	7,243	7,539	7,555	8,214
1023	Life & Health Insurance	27,278	28,592	29,862	29,862	30,759
1024	ICMA Retirement	5,694	5,879	5,913	5,926	6,442
	subtotal	134,933	139,961	141,868	142,110	152,800
<u>OPERATING EXPENSES</u>						
3034	Other Contractual Services	22,955	16,657	8,250	9,985	8,250
3040	Travel & Per Diem	-	-	1,000	-	1,000
3041	Communication Services	2,300	591	840	630	600
3043	Utility Services	64,173	64,653	66,628	61,337	66,628
3046	Repair & Maintenance	30,493	36,343	35,457	20,050	21,457
3051	Office Supplies	-	134	200	-	200
3052	Operating Supplies	39,281	17,872	61,155	23,050	61,155
3055	Employee Study Expense	-	-	1,640	66	1,640
3056	Vehicle Repair & Maint	-	-	-	-	14,000
	subtotal	159,202	136,250	175,170	115,118	174,930
<u>CAPITAL OUTLAY</u>						
6064	Machinery & Equipment	-	-	-	-	-
	subtotal	-	-	-	-	-
	<b>TOTAL</b>	<b>294,135</b>	<b>276,211</b>	<b>317,038</b>	<b>257,228</b>	<b>327,730</b>

FUND: STREET IMPROVEMENT - 013

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

Account	DESCRIPTION	Actual	Actual	Adopted	Projected	Adopted
		Expenditures FY 14-15	Expenditures FY 15-16	Budget FY 16-17	Expenditures FY 16-17	Budget FY 17-18
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	36,592	38,244	38,597	38,626	39,235
1014	Overtime	321	297	5,273	540	2,000
1016	Bonus	-	100	100	100	100
1021	F.I.C.A. Taxes	2,355	2,468	3,363	3,003	3,161
1022	Florida Retirement	2,711	3,111	2,903	5,050	5,096
1023	Life & Health Insurance	9,092	9,531	9,954	9,954	10,253
	subtotal	51,071	53,751	60,190	57,273	59,845
<b><u>OPERATING EXPENSES</u></b>						
3034	Other Contractual Services	46,520	55,199	47,367	40,750	57,000
3040	Travel & Per Diem	-	-	200	-	200
3041	Communication Services	338	458	360	554	900
3043	Utility Services	209,309	170,434	180,000	171,500	173,000
3046	Repair & Maintenance	2,328	1,622	4,202	996	3,702
3051	Office Supplies	92	-	100	-	100
3052	Operating Supplies	3,861	6,339	10,956	6,350	10,416
3053	Road Materials	11,708	9,942	14,000	9,050	14,000
3055	Employee Study Expense	-	-	200	-	200
3056	Vehicle Repair & Maint	-	-	-	-	500
	subtotal	274,156	243,994	257,385	229,200	260,018
	<b>TOTAL</b>	<b>325,227</b>	<b>297,745</b>	<b>317,575</b>	<b>286,473</b>	<b>319,863</b>

FUND: STREET IMPROVEMENT - 013

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Works		Public Works		Street Maint / Construction		
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>	Adopted Budget <u>FY 17-18</u>
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	161,955	183,427	222,060	216,238	234,520
1014	Overtime	7,279	7,003	7,352	7,000	7,352
1016	Bonus	-	500	700	700	700
1021	F.I.C.A. Taxes	11,465	13,366	17,603	17,131	18,556
1023	Life & Health Insurance	45,464	51,595	69,678	69,678	71,771
1024	ICMA Retirement	10,155	11,426	13,806	13,436	14,553
	subtotal	236,318	267,317	331,199	324,183	347,452
<b><u>OPERATING EXPENSES</u></b>						
3040	Travel & Per Diem	-	221	1,800	250	1,800
3041	Communication Services	2,386	1,597	2,100	1,335	2,000
3046	Repair & Maintenance	21,255	26,173	21,630	8,974	16,630
3051	Office Supplies	-	-	100	128	100
3052	Operating Supplies	22,827	18,364	35,606	16,050	35,606
3053	Road Materials	6,495	6,239	7,500	6,250	7,500
3054	Books, Pub., Subscr.	300	300	360	480	360
3055	Employee Study Expense	-	-	1,934	198	1,934
3056	Vehicle Repair & Maint	-	-	-	-	5,000
	subtotal	53,263	52,894	71,030	33,665	70,930
<b><u>CAPITAL OUTLAY</u></b>						
6064	Machinery & Equipment	-	9,958	11,000	9,959	16,000
	subtotal	-	9,958	11,000	9,959	16,000
	<b>TOTAL</b>	<b>289,581</b>	<b>330,169</b>	<b>413,229</b>	<b>367,807</b>	<b>434,382</b>

**Capital Detail FY17-18**

Tack/Asphalt Sprayer

16,000

FUND: STREET IMPROVEMENT - 013

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Works		Public Works		Lawn Mowing		
Account	DESCRIPTION	Actual Expenditures	Actual Expenditures	Adopted Budget	Projected Expenditures	Adopted Budget
		FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18
	<u>PERSONAL SERVICES</u>					
1012	Regular Salaries & Wages	81,941	100,849	135,762	126,217	137,708
1014	Overtime	2,360	5,576	4,152	5,500	5,500
1016	Bonus	-	400	500	500	500
1021	F.I.C.A. Taxes	6,218	7,743	10,742	10,114	10,993
1023	Life & Health Insurance	30,064	38,122	49,770	49,770	51,265
1024	ICMA Retirement	5,065	6,387	8,424	7,933	8,622
	subtotal	125,648	159,077	209,350	200,034	214,588
	<u>OPERATING EXPENSES</u>					
3034	Other Contr. Services	17,574	5,396	8,000	9,667	8,000
3040	Travel & PerDiem	-	491	561	-	561
3041	Communication Services	750	348	600	404	800
3046	Repair & Maintenance	5,608	10,076	6,592	6,750	1,592
3051	Office Supplies	-	-	125	-	125
3052	Operating Supplies	21,712	20,280	26,266	17,075	26,066
3054	Books, Publ., Subscr.	-	-	100	-	100
3055	Employee Study Expense	-	1,056	1,200	-	1,200
3056	Vehicle Repair & Maint	-	-	-	-	5,000
	subtotal	45,644	37,647	43,444	33,896	43,444
	<u>CAPITAL OUTLAY</u>					
6064	Machinery & Equipment	-	9,958	11,000	9,959	-
	subtotal	-	9,958	11,000	9,959	-
	<b>TOTAL</b>	<b>171,292</b>	<b>206,682</b>	<b>263,794</b>	<b>243,889</b>	<b>258,032</b>

FUND: STREET IMPROVEMENT - 013

<u>Function</u>	<u>Department</u>	<u>Program</u>				
Public Works	Public Works	Tree Services / Acquisitions				
	541	4150				
<hr/>						
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures FY 14-15	Actual Expenditures FY 15-16	Adopted Budget FY 16-17	Projected Expenditures FY 16-17	Adopted Budget FY 17-18
<b><u>OPERATING EXPENSES</u></b>						
3034	Other Contr. Services	93,002	74,928	85,000	71,075	85,000
3046	Repair & Maintenance	-	2,799	500	2,500	500
3051	Office Supplies	-	-	200	-	200
3052	Operating Supplies	1,980	6,240	16,000	2,430	16,000
	subtotal	94,982	83,967	101,700	76,005	101,700
<b><u>CAPITAL OUTLAY</u></b>						
6063	Improv Other than Buildings	8,461	8,716	-	-	-
	subtotal	8,461	8,716	-	-	-
	<b>TOTAL</b>	<b>103,443</b>	<b>92,683</b>	<b>101,700</b>	<b>76,005</b>	<b>101,700</b>

## FUND: STREET IMPROVEMENT - 013

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

<u>Account</u>	<u>DESCRIPTION</u>	Actual	Actual	Adopted	Projected	Adopted
		Expenditures	Expenditures	Budget	Expenditures	Budget
		<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 16-17</u>	<u>FY 17-18</u>
<b>CAPITAL OUTLAY</b>						
	Bay Street Median Grant	98,190	-	-	-	-
	subtotal	98,190	-	-	-	-
	<b>TOTAL</b>	<b>98,190</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

FUND: COMMUNITY REDEVELOPMENT TRUST - 014

FUND SUMMARY

Account	DESCRIPTION	Actual FY 14-15	Actual FY 15-16	Adopted FY 16-17	Projected FY 16-17	Adopted FY 17-18
<b><u>REVENUE</u></b>						
33010.00	Intergovernmental Transfers	412,494	429,519	451,000	445,505	206,400
33741.02	CDBG Grant Palmetto Plaza	-	-	-	750,000	-
36110.00	Interest Earnings	1,033	1,713	1,000	2,000	2,000
38100-01	Transfer from General Fund	-	-	-	-	274,200
<b>TOTAL REVENUE</b>		<b>413,527</b>	<b>431,232</b>	<b>452,000</b>	<b>1,197,505</b>	<b>482,600</b>
<b>FUND BALANCE, OCTOBER 1ST</b>						
		<u>893,432</u>	<u>895,237</u>	<u>73,478</u>	<u>868,822</u>	<u>884,287</u>
<b>REVENUE &amp; FUND BALANCE</b>						
		1,306,959	1,326,469	525,478	2,066,327	1,366,887
<b><u>EXPENDITURES</u></b>						
6063	Administration	28,104	6,839	112,943	112,458	131,219
9206	Projects	383,618	450,808	75,307	1,029,582	115,481
	Development Incentives	-	-	40,000	40,000	40,000
	<b>TOTAL EXPENDITURES</b>	<b>411,722</b>	<b>457,647</b>	<b>228,250</b>	<b>1,182,040</b>	<b>286,700</b>
<b>RESERVE FOR FUTURE PROJECTS &amp; DEBT</b>						
		895,237	868,822	297,228	884,287	1,080,187
<b>AVAILABLE BALANCE</b>						
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE SEPT. 30TH</b>		<b>895,237</b>	<b>868,822</b>	<b>297,228</b>	<b>884,287</b>	<b>1,080,187</b>

Note: City of Eustis FY17-18 payment into CRA will take place via a transfer from the General Fund

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

FUND: COMMUNITY REDEVELOPMENT TRUST - 014

<u>Function</u>		<u>Program</u>
General Government		Administration 1230

<u>Account</u>	<u>DESCRIPTION</u>	Actual	Actual	Adopted	Projected	Adopted
		Expenditures FY 14-15	Expenditures FY 15-16	Budget FY 16-17	Expenditures FY 16-17	Budget FY 17-18
<b><u>OPERATING EXPENSES</u></b>						
1012	Personal Services	-	-	-	-	24,778
3031	Professional Services	25,914	4,450	-	-	5,000
3032	Auditing	1,000	1,030	1,048	1,048	1,046
3034	Other Contractual Services	-	-	85,000	85,000	23,500
3040	Travel & Per Diem	395	564	1,000	550	1,000
3043	Utility Services - streetlights	-	-	25,000	25,000	55,000
3051	Office Supplies	-	-	100	65	100
3054	Books, Publ., Subscr.	795	795	795	795	795
6065	Capital Outlay - Infrastructure	-	-	-	-	20,000
	<b>TOTAL</b>	<b>28,104</b>	<b>6,839</b>	<b>112,943</b>	<b>112,458</b>	<b>131,219</b>

**Capital Detail FY17-18**

Historic Business District Wayfinding 20,000

**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	Expenditures	Budget	Expenditures	Budget
		<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 16-17</u>	<u>FY 17-18</u>
6033	Wayfinding & Gateway Signs	-	30,048	-	-	-
6021	Lake Eustis Seawall Rehab	-	-	-	-	40,000
6038	Sidewalk Program	34,555	13,366	75,307	163,936	75,481
9249	Street Rehabilitaion	328,839	16,806	-	49,925	-
9250	Palmetto Plaza	20,224	1,308	-	-	-
9252	Palmetto Plaza CDBG Grant	-	-	-	750,000	-
9543	Splash Pad	-	389,280	-	65,721	-
	Total	<u>383,618</u>	<u>450,808</u>	<u>75,307</u>	<u>1,029,582</u>	<u>115,481</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 14-15</u>	Actual <u>FY 15-16</u>	Adopted <u>FY 16-17</u>	Projected <u>FY 16-17</u>	Adopted <u>FY 17-18</u>
TOTAL REVENUE	9,138,237	9,831,351	9,877,300	10,233,745	10,385,700
FUND BALANCE, OCTOBER 1ST	<u>6,838,508</u>	<u>5,794,887</u>	<u>4,121,953</u>	<u>5,175,131</u>	<u>7,371,370</u>
REVENUE & FUND BALANCE	15,976,745	15,626,238	13,999,253	15,408,876	17,757,070
TOTAL EXPENDITURE	<u>10,181,858</u>	<u>10,451,107</u>	<u>8,576,650</u>	<u>8,037,506</u>	<u>9,310,150</u>
REQUIRED RESERVES	1,267,656	1,382,850	1,619,163	1,619,163	1,575,338
AVAILABLE BALANCE	4,527,231	3,792,281	3,803,440	5,752,207	6,871,583
FUND BALANCE SEPT. 30TH	<u>5,794,887</u>	<u>5,175,131</u>	<u>5,422,603</u>	<u>7,371,370</u>	<u>8,446,920</u>

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

FUND: WATER & SEWER REVENUE - 040

Revenues

<u>Account</u>	<u>DESCRIPTION</u>	Actual Revenue <u>FY 14-15</u>	Actual Revenue <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Revenue <u>FY 16-17</u>	Adopted Budget <u>FY 17-18</u>
34030.10	Water Sales	4,013,632	4,357,265	4,297,000	4,488,792	4,565,100
34030.11	Water Sales- Sorrento Hills	298,518	368,986	334,800	359,446	365,500
34030.12	Water Sales - Heathrow	46,116	49,316	52,300	49,313	50,100
34030.20	Water Service Charges	78,990	73,785	83,800	89,323	90,800
34030.30	Water Tapping Charges	385,038	290,535	350,000	205,606	196,900
34030.40	Reclaimed Water Sales	273,067	344,717	295,800	392,598	399,200
34030.50	Backflow Prevention	20,575	13,505	20,000	9,763	9,900
34050.10	Sewer Service Charges	3,648,118	3,849,757	3,995,300	4,192,248	4,263,500
34050.11	Sewer Service- Sorrento Hills	133,204	148,282	150,000	161,577	164,300
34050.12	Sewer Service- Heathrow	43,050	52,455	51,300	57,948	58,900
34050.20	Sewer Tapping Charges	29,183	31,525	40,000	22,131	21,000
35430.00	Penalties	164,295	168,179	165,000	165,000	165,000
35440.01	Water Violations	11,101	3,690	10,000	5,000	5,000
36110.00	Interest Earnings	39,032	30,398	25,000	25,000	25,500
36430.00	Sale of Fixed Assets	(72,892)	36,572	-	-	-
36930.00	Miscellaneous	25,695	5,584	5,000	5,000	-
36950.00	Bad Debt Recovery	1,515	6,800	2,000	5,000	5,000
<b>TOTAL</b>		<b>9,138,237</b>	<b>9,831,351</b>	<b>9,877,300</b>	<b>10,233,745</b>	<b>10,385,700</b>

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

FUND: WATER & SEWER REVENUE - 040

Departmental Expenditure Summary

<u>DESCRIPTION</u>	Actual Expenditures <u>FY 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>	Adopted Budget <u>FY 17-18</u>
<b><u>PUBLIC SERVICES</u></b>					
Administration	294,136	355,532	487,285	481,409	494,124
Drafting/ Design	84,592	82,841	-	-	-
Customer Service	588,893	492,103	539,311	508,316	563,602
Meter Reading	227,064	196,199	212,696	205,914	220,260
Subtotal	1,194,685	1,126,675	1,239,292	1,195,639	1,277,986
<b><u>WATER</u></b>					
Administration	209,087	234,732	266,918	224,142	271,341
Treatment	466,525	497,054	661,577	564,955	664,118
Distribution	722,866	742,157	932,454	880,526	949,641
Ground Maintenance	82,899	92,337	106,858	94,773	103,672
Backflow Prevention	54,927	60,054	73,879	61,901	76,705
Eastern Water System	117,656	108,348	175,280	156,006	179,984
Reclaimed Distribution	3,165	-	5,480	5,480	5,480
Subtotal	1,657,125	1,734,682	2,222,446	1,987,783	2,250,941
<b><u>WASTEWATER</u></b>					
Administration	136,734	145,335	149,749	152,459	194,302
Collection	393,373	423,715	510,576	486,925	517,396
Treatment	656,213	578,541	738,646	643,355	727,844
Laboratory	147,739	155,305	167,398	168,588	187,685
Reclaimed	153,091	159,696	202,414	172,318	227,516
Sludge Disposal	115,150	129,207	145,500	127,769	172,900
Eastern W/W Plant	206,522	199,006	224,137	186,495	214,773
Environmental Compliance	39,531	46,320	52,448	50,268	59,424
Eastern Lift Stations	46,031	38,242	55,862	54,260	57,378
Subtotal	1,894,384	1,875,367	2,246,730	2,042,437	2,359,218
<b><u>NON-DEPARTMENTAL</u></b>					
Fund Transfers to Other Funds	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Fund Transfers - Renewal and Replmt.	1,559,948	3,447,811	600,000	504,251	950,900
Fund Transfers - Impact Fee Funds	1,034,337	-	-	-	350,000
Contingency	324,429	25,928	242,000	180,504	206,308
Insurance and Other Costs	1,016,950	740,644	526,182	626,892	414,797
Total Non-Departmental	5,435,664	5,714,383	2,868,182	2,811,647	3,422,005
<b>TOTAL</b>	<b>10,181,858</b>	<b>10,451,107</b>	<b>8,576,650</b>	<b>8,037,506</b>	<b>9,310,150</b>



**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.

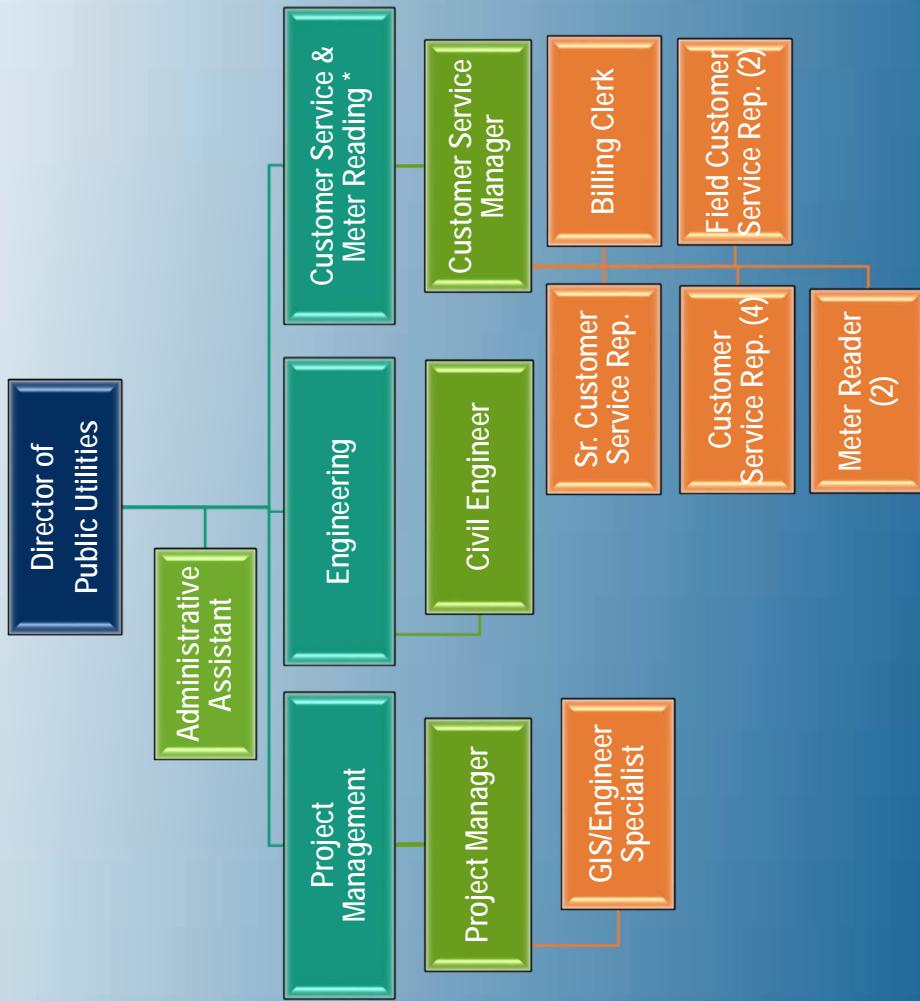
**Public Utilities Department Goals & Objectives**

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>Employee</b>	
<b>Activities Included:</b>	<b>Amount</b>	<b>FTE</b>	
Administration	494,124	5	
Customer Service	563,602	7	
Meter Reading	220,260	4	
Subtotal	1,277,986	16	
One Time Costs	-		
Increase In Recurring Revenue	-		
Net Recurring Budget Request	1,277,986		

<b>Budget Summary</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
<b>Description:</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 16-17</b>	<b>FY 17-18</b>
Personal Services	857,940	877,825	938,983	929,159	967,133
Operating Expenses	226,899	237,158	290,309	256,931	310,853
Subtotal	1,084,839	1,114,983	1,229,292	1,186,090	1,277,986
Capital	109,844	11,692	10,000	9,549	-
<b>Total</b>	<b>1,194,683</b>	<b>1,126,675</b>	<b>1,239,292</b>	<b>1,195,639</b>	<b>1,277,986</b>
Employees:	4	16	16	16	16

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

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>		<u>Department</u>		<u>Program</u>	
Public Utilities		Public Utilities		Administration	
Account	DESCRIPTION	Actual Expenditures	Actual Expenditures	Adopted Budget	Projected Expenditures
		<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 16-17</u>
	<b>PERSONAL SERVICES</b>				
1012	Regular Salaries & Wages	191,777	228,291	313,713	315,261
1014	Overtime	2,115	3,010	2,400	2,400
1016	Bonus	-	300	500	500
1021	F.I.C.A. Taxes	14,677	16,891	24,183	24,339
1022	Florida Retirement	4,177	4,359	4,284	4,284
1023	Life & Health Insurance	27,278	32,533	49,770	49,770
1024	ICMA Retirement	8,256	10,200	15,473	15,600
	subtotal	248,280	295,584	410,323	412,154
					422,002
	<b>OPERATING EXPENSE</b>				
3031	Professional Services	20,451	41,947	24,500	41,437
3040	Travel & Per Diem	1,438	574	2,200	600
3041	Communication Services	2,935	3,447	5,200	3,477
3042	Transportation	34	56	182	100
3046	Repair & Maintenance	2,497	2,481	7,600	3,286
3047	Printing & Binding	264	1,044	2,000	1,825
3051	Office Supplies	937	772	2,040	1,012
3052	Operating Supplies	3,143	4,476	26,520	15,550
3054	Books, Publ., Subscr.	150	929	1,200	1,468
3055	Employee Study Expense	4,439	480	5,520	500
3056	Vehicle Repair & Maint	-	-	-	2,200
	subtotal	36,288	56,206	76,962	69,255
					72,122
	<b>CAPITAL OUTLAY</b>				
6064	Machinery & Equipment	9,567	3,742	-	-
	subtotal	9,567	3,742	-	-
	<b>TOTAL</b>	<b>294,135</b>	<b>355,532</b>	<b>487,285</b>	<b>481,409</b>
					<b>494,124</b>

Note: Drafting/Design Program 3110 was merged with Administration in FY16-17

FUND: WATER & SEWER REVENUE - 040

Function	Department	Program				
Public Utilities	Public Utilities	Drafting/ Design				
	536	3110				
Account	DESCRIPTION	Actual Expenditures	Actual Expenditures	Adopted Budget	Projected Expenditures	Adopted Budget
		<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 16-17</u>	<u>FY 17-18</u>
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	54,651	58,225	-	-	-
1014	Overtime	309	-	-	-	-
1016	Bonus	-	100	-	-	-
1021	F.I.C.A. Taxes	4,242	4,423	-	-	-
1023	Life & Health Insurance	9,092	9,531	-	-	-
1024	ICMA Retirement	3,288	3,283	-	-	-
	subtotal	71,582	75,562	-	-	-
<b><u>OPERATING EXPENSE</u></b>						
3046	Repair & Maintenance	-	2,505	-	-	-
3047	Printing & Binding	-	568	-	-	-
3051	Office Supplies	1,153	805	-	-	-
3052	Operating Supplies	412	276	-	-	-
3055	Employee Study Expense	-	125	-	-	-
	subtotal	1,565	4,279	-	-	-
<b><u>CAPITAL OUTLAY</u></b>						
6064	Machinery & Equipment	11,444	3,000	-	-	-
	subtotal	11,444	3,000	-	-	-
	<b>TOTAL</b>	<b>84,591</b>	<b>82,841</b>	<b>-</b>	<b>-</b>	<b>-</b>

Note: Drafting/Design Program 3110 was merged with Administration in FY16-17

FUND: WATER & SEWER REVENUE - 040

Function	Department	Program				
Public Utilities	Public Utilities	Customer Service				
Account	DESCRIPTION	Actual Expenditures	Actual Expenditures	Adopted Budget	Projected Expenditures	Adopted Budget
		FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	233,226	224,132	233,001	225,264	240,894
1014	Overtime	399	122	2,500	500	1,000
1016	Bonus	-	700	700	700	700
1021	F.I.C.A. Taxes	17,955	16,047	18,026	17,324	18,672
1022	Florida Retirement	2,376	2,480	2,573	2,573	2,624
1023	Life & Health Insurance	63,650	66,714	69,678	69,678	71,771
1024	ICMA Retirement	10,939	11,546	12,126	11,050	12,586
	subtotal	328,545	321,741	338,604	327,089	348,247
<b><u>OPERATING EXPENSE</u></b>						
3034	Other Contractual Services	55,829	60,582	65,920	58,206	92,900
3041	Communication Services	8,732	5,299	6,150	5,300	3,540
3042	Transportation	51,965	51,408	52,525	52,500	53,580
3043	Utility Services	13,261	10,017	10,000	9,990	10,200
3046	Repair & Maintenance	22,419	21,016	30,018	29,050	24,330
3047	Printing & Binding	13,717	10,978	16,510	12,075	15,825
3051	Office Supplies	3,707	6,112	5,500	4,557	12,980
3055	Employee Study Expense	1,884	-	4,084	-	2,000
	subtotal	171,514	165,412	190,707	171,678	215,355
<b><u>CAPITAL OUTLAY</u></b>						
6064	Equipment	88,833	4,950	10,000	9,549	-
	subtotal	88,833	4,950	10,000	9,549	-
	TOTAL	588,892	492,103	539,311	508,316	563,602

**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 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>
	<b><u>PERSONAL SERVICES</u></b>				
1012	Regular Salaries & Wages	150,331	125,749	127,844	128,607
1014	Overtime	2,721	3,169	4,000	3,066
1016	Bonus	-	400	400	400
1021	F.I.C.A. Taxes	12,686	9,727	10,086	10,103
1023	Life & Health Insurance	36,371	38,122	39,816	39,816
1024	ICMA Retirement	7,424	7,771	7,910	7,924
	subtotal	209,533	184,938	190,056	189,916
					196,884
	<b><u>OPERATING EXPENSE</u></b>				
3041	Communication Services	2,060	1,562	1,900	1,550
3046	Repair & Maintenance	4,868	2,122	6,200	6,000
3052	Operating Supplies	10,586	7,568	13,200	8,448
3055	Employee Study Expense	18	9	1,340	-
	subtotal	17,532	11,261	22,640	15,998
					23,376
	<b>TOTAL</b>	<b>227,065</b>	<b>196,199</b>	<b>212,696</b>	<b>205,914</b>
					<b>220,260</b>



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

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

**Water Department Description**

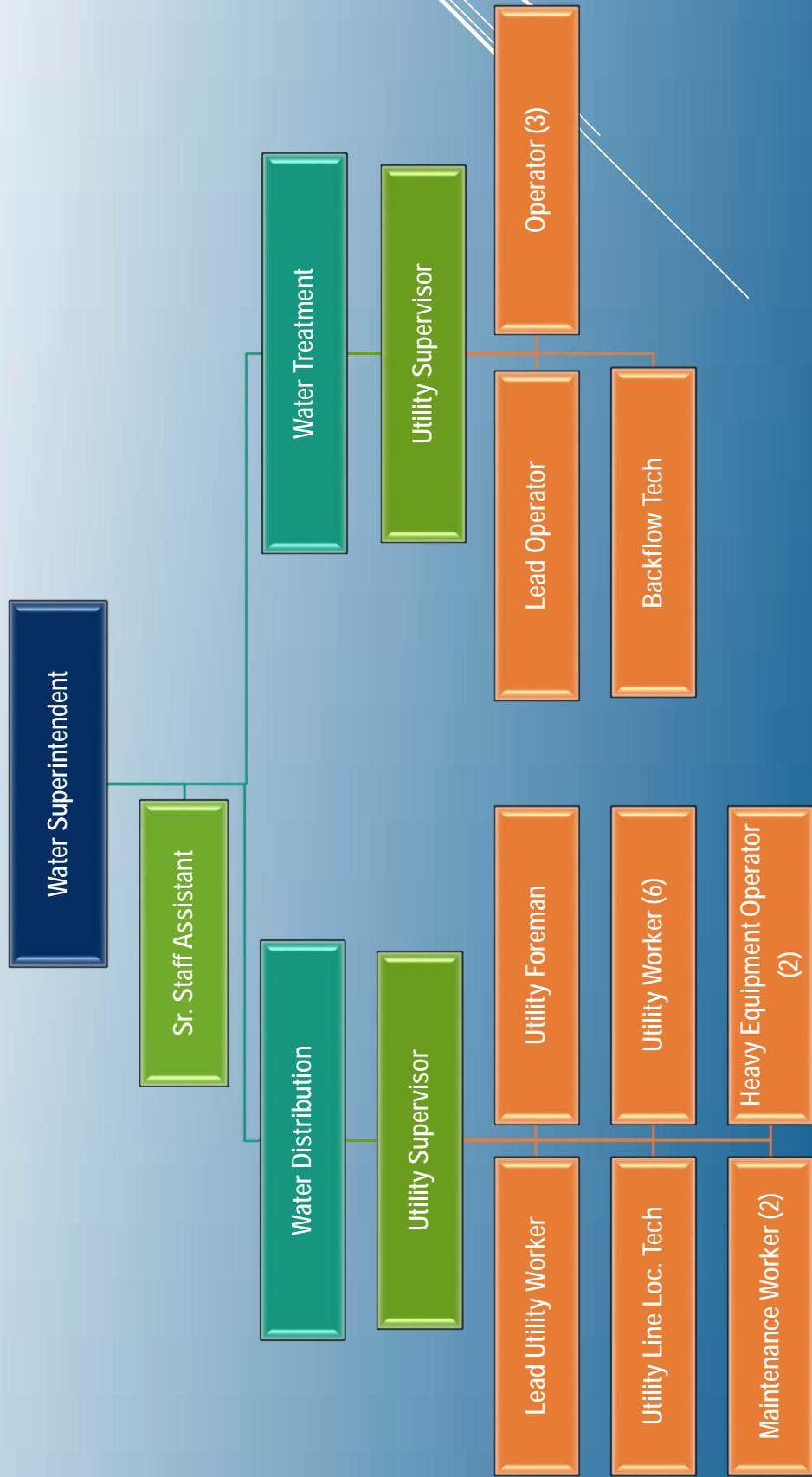
Under the supervision of the Public Works Director, the Water Department provides quality water for drinking and personal use to residents and visitors of the City of Eustis. The Department ensures provision and quality of water and adequate distribution pressure and capacity throughout the City. It 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	271,341	2
Water Treatment	664,118	4
Distribution	949,641	12
Ground Maintenance	103,672	2
Backflow Prevention/ Conservation	76,705	1
Eastern Water System	179,984	1
Reclaimed Distribution	5,480	-
<b>Subtotal</b>	<b>2,250,941</b>	<b>22</b>
One Time Costs	(47,300)	
Increase In Recurring Revenue	-	
<b>Net Recurring Budget Request</b>	<b>2,203,641</b>	

<b>Budget Summary</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 16-17</b>	<b>FY 17-18</b>
<b>Description:</b>					
Personal Services	990,587	1,054,149	1,190,636	1,169,933	1,238,451
Operating Expenses	657,640	664,314	1,021,810	754,168	965,190
<b>Subtotal</b>	<b>1,648,227</b>	<b>1,718,463</b>	<b>2,212,446</b>	<b>1,924,101</b>	<b>2,203,641</b>
<b>Capital</b>	<b>8,904</b>	<b>16,219</b>	<b>10,000</b>	<b>63,682</b>	<b>47,300</b>
<b>Total</b>	<b>1,657,131</b>	<b>1,734,682</b>	<b>2,222,446</b>	<b>1,987,783</b>	<b>2,250,941</b>
<b>Employees:</b>	<b>21</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>

<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	1
Senior Staff Assistant	1	1	1	1	1
Utility Supervisor	2	1	1	2	2
Lead Operator	1	1	1	1	1
Operator B	1	-	-	1	1
Operator C-I	1	-	-	-	-
Operator C-II	-	2	2	1	1
Operator Trainee	-	1	1	1	1
Utility Foreman	1	1	1	1	1
Utility Lead Worker	1	1	1	1	1
Utility Worker I	2	1	1	-	-
Utility Worker II	-	1	1	1	1
Utility Worker III	3	2	2	2	2
Utility Line Locator Tech.	-	1	1	-	-
Heavy Equipment Operator	1	1	1	1	1
Maintenance Worker I	3	4	4	6	6
Maintenance Worker II	1	2	2	1	1
Backflow/Water Conservation Tech.	1	1	1	1	1
<b>Total</b>	<b>21</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>		<u>Department</u>		<u>Program</u>	
Public Utilities		Water 533		Administration 3300	
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>
1012	Regular Salaries & Wages	103,482	106,980	110,404	110,404
1016	Bonus	-	200	200	200
1021	F.I.C.A. Taxes	7,465	7,553	8,446	8,461
1022	Florida Retirement	5,032	5,266	5,364	5,364
1023	Life & Health Insurance	18,511	19,061	19,908	19,908
1024	ICMA Retirement	3,963	4,098	4,216	4,216
	subtotal	138,453	143,158	148,538	148,553
					156,671
	<b><u>OPERATING EXPENSES</u></b>				
3031	Professional Services	27,739	24,779	57,300	26,750
3034	Other Contractual Services	11,420	29,178	20,130	13,050
3040	Travel & Per Diem	39	7	1,000	-
3041	Communication Services	1,494	1,184	2,790	1,190
3042	Transportation	1,296	752	1,700	989
3043	Utility Services	11,550	8,029	12,400	8,500
3046	Repair & Maintenance	3,161	13,454	3,650	3,100
3047	Printing & Binding	-	118	1,500	969
3048	Promotional Activities	-	4,333	3,000	3,000
3051	Office Supplies	1,611	1,987	2,500	1,950
3052	Operating Supplies	2,314	1,209	7,850	1,759
3054	Books, Publ., Subscr.	1,251	819	3,060	1,273
3055	Employee Study Expense	385	35	1,500	622
3056	Vehicle Repair & Maint	-	-	-	-
	subtotal	62,260	85,884	118,380	63,152
					92,670
	<b><u>CAPITAL OUTLAY</u></b>				
6063	Improvements Other Than Bldgs.	-	2,562	-	12,437
6064	Machinery & Equipment	8,376	3,128	-	22,000
	subtotal	8,376	5,690	-	12,437
					22,000
	<b>TOTAL</b>	<b>209,089</b>	<b>234,732</b>	<b>266,918</b>	<b>224,142</b>
					<b>271,341</b>

**Capital Detail FY17-18**

Emergency Two-way Radios	10,000
Scanner - 44" for Maps and Plans	12,000

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Utilities		Water		Water Treatment		
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>	Adopted Budget <u>FY 17-18</u>
<b>PERSONAL SERVICE</b>						
1012	Regular Salaries & Wages	118,864	187,672	162,785	162,785	166,503
1014	Overtime	5,219	5,078	8,000	7,658	9,400
1016	Bonus	-	300	400	400	400
1021	F.I.C.A. Taxes	8,935	11,156	13,095	13,069	13,486
1023	Life & Health Insurance	27,441	28,592	39,816	39,816	41,012
1024	ICMA Retirement	7,411	8,931	10,271	10,250	10,577
	subtotal	167,870	241,729	234,367	233,978	241,378
<b>OPERATING EXPENSES</b>						
3031	Professional Services	-	-	13,000	9,750	-
3034	Other Contractual Services	16,370	13,149	25,090	16,867	17,340
3040	Travel & Per Diem	87	482	2,000	354	2,000
3041	Communication Services	5,131	5,763	6,480	6,622	6,480
3043	Utility Services	180,164	155,610	200,000	180,100	200,000
3046	Repair & Maintenance	39,307	15,714	71,700	39,350	85,500
3052	Operating Supplies	56,537	60,665	97,600	67,000	91,350
3054	Books, Publ., Subscr.	250	130	460	345	120
3055	Employee Study Expense	810	2,222	5,880	5,589	3,000
3056	Vehicle Repair & Maint	-	-	-	-	6,950
	subtotal	298,656	253,735	422,210	325,977	412,740
<b>CAPITAL OUTLAY</b>						
6064	Machinery & Equipment	-	1,590	5,000	5,000	10,000
	subtotal	-	1,590	5,000	5,000	10,000
	<b>TOTAL</b>	<b>466,526</b>	<b>497,054</b>	<b>661,577</b>	<b>564,955</b>	<b>664,118</b>

**Capital Detail FY17-18**

Emergency Two-way Radios

10,000

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 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>
<b>PERSONAL SERVICE</b>					
1012	Regular Salaries & Wages	348,907	314,163	412,928	399,218
1014	Overtime	10,978	10,247	14,000	10,300
1016	Bonus	-	1,100	1,200	1,100
1021	F.I.C.A. Taxes	25,324	25,340	32,751	31,412
1023	Life & Health Insurance	95,592	107,990	119,448	119,448
1024	ICMA Retirement	21,437	21,867	25,687	24,637
	subtotal	502,238	480,707	606,014	586,115
					622,831
<b>OPERATING EXPENSES</b>					
3031	Professional Services	59,000	59,000	59,000	59,000
3040	Travel & Per Diem	608	1,819	4,500	1,850
3041	Communications	3,864	4,245	7,500	5,892
3046	Repair & Maintenance	115,763	149,977	175,000	142,100
3052	Operating Supplies	36,735	37,635	67,600	37,892
3054	Books, Publ., Subscr.	451	673	960	390
3055	Employee Study Expense	3,680	1,111	6,880	1,042
3056	Vehicle Repair & Maint	-	-	-	27,500
	subtotal	220,101	254,460	321,440	248,166
					311,510
<b>CAPITAL OUTLAY</b>					
6064	Machinery & Equipment	528	6,990	5,000	46,245
	subtotal	528	6,990	5,000	46,245
					15,300
	TOTAL	722,867	742,157	932,454	880,526
					949,641

***Capital Detail FY17-18***

Emergency Two-way Radios	10,000
Wireless Base Station for Radios	5,300

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Utilities		Water		Ground Maintenance		
Account	DESCRIPTION	Actual Expenditures FY 14-15	Actual Expenditures FY 15-16	Adopted Budget FY 16-17	Projected Expenditures FY 16-17	Adopted Budget FY 17-18
<b><u>PERSONAL SERVICE</u></b>						
1012	Regular Salaries & Wages	54,404	53,809	55,842	55,842	57,865
1014	Overtime	1,148	2,999	3,000	3,802	3,500
1016	Bonus	-	200	200	200	200
1021	F.I.C.A. Taxes	2,266	4,364	4,517	4,578	4,708
1023	Life & Health Insurance	18,185	19,061	19,908	19,908	20,506
1024	ICMA Retirement	1,782	3,411	3,541	3,590	3,693
	subtotal	77,785	83,844	87,008	87,920	90,472
<b><u>OPERATING EXPENSES</u></b>						
3034	Other Contractual Services	1,169	-	5,500	-	-
3041	Communication Services	158	144	950	105	-
3046	Repair & Maintenance	439	3,269	5,000	2,048	3,500
3052	Operating Supplies	3,349	4,680	8,400	4,700	8,700
3056	Vehicle Repair & Maint	-	-	-	-	1,000
	subtotal	5,115	8,093	19,850	6,853	13,200
<b><u>CAPITAL OUTLAY</u></b>						
6064	Machinery & Equipment	-	400	-	-	-
	subtotal	-	400	-	-	-
	<b>TOTAL</b>	<b>82,900</b>	<b>92,337</b>	<b>106,858</b>	<b>94,773</b>	<b>103,672</b>

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Utilities		Water 533		Backflow / Conservation 3340		
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>	Adopted Budget <u>FY 17-18</u>
<b>PERSONAL SERVICE</b>						
1012	Regular Salaries & Wages	26,757	28,111	28,047	31,545	36,563
1014	Overtime	-	-	3,000	-	1,000
1016	Bonus	-	100	100	100	100
1021	F.I.C.A. Taxes	1,975	2,090	2,376	2,420	2,880
1023	Life & Health Insurance	9,092	9,531	9,954	9,951	10,253
1024	ICMA Retirement	1,593	1,663	1,862	1,898	2,259
	subtotal	39,417	41,495	45,339	45,914	53,055
<b>OPERATING EXPENSES</b>						
3040	Travel & Per Diem	-	-	880	-	500
3041	Communication Services	329	322	550	370	450
3042	Transportation	1,523	1,553	2,700	1,472	2,000
3046	Repair & Maintenance	8,906	12,399	14,670	11,050	11,220
3047	Printing & Binding	970	2,462	2,500	1,716	2,500
3051	Office Supplies	759	95	800	100	500
3052	Operating Supplies	2,939	1,698	5,430	1,229	4,850
3054	Books, Publ., Subscr.	-	30	110	50	110
3055	Employee Study Expense	85	-	900	-	500
3056	Vehicle Repair & Maint	-	-	-	-	1,020
	subtotal	15,511	18,559	28,540	15,987	23,650
	<b>TOTAL</b>	<b>54,928</b>	<b>60,054</b>	<b>73,879</b>	<b>61,901</b>	<b>76,705</b>

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Utilities		Water 533		Eastern Water System 3360		
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>	Adopted Budget <u>FY 17-18</u>
<b><u>PERSONAL SERVICE</u></b>						
1012	Regular Salaries & Wages	45,435	44,450	45,191	46,758	49,031
1014	Overtime	4,132	3,186	7,000	3,736	7,000
1016	Bonus	-	100	100	100	100
1021	F.I.C.A. Taxes	3,331	3,076	3,993	3,870	4,293
1023	Life & Health Insurance	9,092	9,531	9,954	9,954	10,253
1024	ICMA Retirement	2,834	2,873	3,132	3,035	3,367
	subtotal	64,824	63,216	69,370	67,453	74,044
<b><u>OPERATING EXPENSES</u></b>						
3031	Professional Services	12,007	5,417	4,000	5,450	24,000
3034	Other Contractual Services	3,400	1,319	2,560	2,360	5,660
3040	Travel & Per Diem	-	116	880	125	700
3041	Communication Services	1,039	1,198	1,800	1,009	1,800
3043	Utility Services	24,463	20,172	29,000	25,075	29,000
3046	Repair & Maintenance	7,762	9,144	50,500	45,500	27,500
3052	Operating Supplies	4,085	5,522	16,150	8,795	15,450
3054	Books, Publ., Subscr.	75	-	120	112	30
3055	Employee Study Expense	-	695	900	127	700
3056	Vehicle Repair & Maint	-	-	-	-	1,100
	subtotal	52,831	43,583	105,910	88,553	105,940
<b><u>CAPITAL OUTLAY</u></b>						
6064	Machinery & Equipment	-	1,549	-	-	-
	subtotal	-	1,549	-	-	-
	<b>TOTAL</b>	<b>117,655</b>	<b>108,348</b>	<b>175,280</b>	<b>156,006</b>	<b>179,984</b>

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>	<u>Department</u>	<u>Program</u>				
Public Utilities	Water	Reclaimed Distribution				
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>	Adopted Budget <u>FY 17-18</u>
3046	<u>OPERATING EXPENSES</u>					
3046	Repair & Maintenance	3,166	-	5,480	5,480	5,480
	subtotal	3,166	-	5,480	5,480	5,480
	TOTAL	3,166	-	5,480	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.

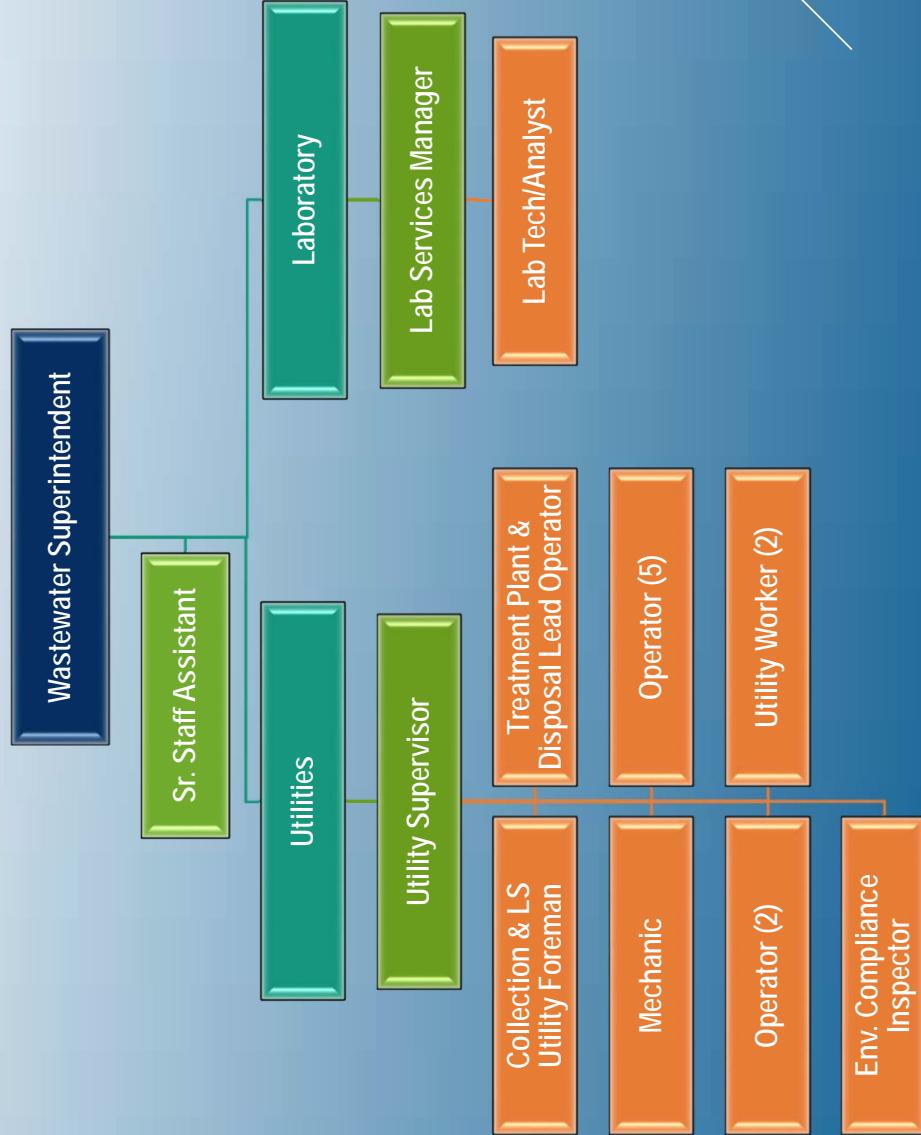
**Wastewater Department Goals & Objectives**

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 Wastewater Treatment Plant Expansion 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	194,302	2	
Collection & Lift Station	517,396	3	
Treatment	727,844	6	
Laboratory	187,685	2	
Reclaimed	227,516	1	
Sludge Disposal	172,900	-	
Eastern Wastewater Plant	214,773	2	
Environmental Compliance	59,424	1	
Eastern Lift Stations	<u>57,378</u>	<u>1</u>	
Subtotal	2,359,218	18	
One Time Costs	(160,600)		
Increase In Recurring Revenue	-		
Net Recurring Budget Request	<u>2,198,618</u>		
<b>Budget Summary</b>		<b>Actual</b>	<b>Projected</b>
<b>Description:</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 17-18</b>
Personal Services	1,011,526	1,001,288	1,025,959
Operating Expenses	<u>792,188</u>	<u>819,800</u>	<u>953,834</u>
Subtotal	1,803,714	1,821,088	1,979,793
Capital	<u>90,659</u>	<u>54,279</u>	<u>62,644</u>
Total	1,894,373	1,875,367	2,042,437
Employees:	16	18	18
<b>Authorized Personnel</b>			
<b>Position Title</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
Wastewater Superintendent	1	1	1
Sr. Staff Assistant	-	1	1
Lift Station Operator	2	1	2
Lift Station Mechanic	1	1	1
Utility Supervisor	1	1	1
Utility Foremen	1	1	1
Utility Worker II	-	-	1
Utility Worker III	2	2	1
Lead Operator	1	2	1
Operator Trainee	-	-	1
Operator A	1	2	1
Operator B	1	1	2
Operator C-I	1	1	-
Operator C-II	1	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>18</b>	<b>18</b>

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Utilities		Wastewater		Administration		
Account	DESCRIPTION	Actual Expenditures FY 14-15	Actual Expenditures FY 15-16	Adopted Budget FY 16-17	Projected Expenditures FY 16-17	Adopted Budget FY 17-18
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	95,573	102,292	102,925	105,742	111,822
1014	Overtime	-	-	100	100	100
1016	Bonus	-	200	200	200	200
1021	F.I.C.A. Taxes	7,147	7,589	7,882	8,112	8,576
1022	Florida Retirement	5,111	5,282	5,481	7,215	9,656
1023	Life & Health Insurance	18,185	19,061	19,908	19,908	20,506
1024	ICMA Retirement	1,523	1,781	1,803	1,880	2,342
	subtotal	127,539	136,205	138,299	143,157	153,202
<b><u>OPERATING EXPENSES</u></b>						
3031	Professional Services	469	469	800	450	23,800
3034	Other Contractual Services	317	696	1,500	1,870	7,700
3040	Travel & Per Diem	39	915	500	500	1,000
3041	Communication Services	1,464	1,446	1,500	1,290	1,500
3042	Transportation	39	29	350	38	300
3046	Repair & Maintenance	302	488	800	500	400
3051	Office Supplies	2,473	2,120	2,500	1,967	2,500
3052	Operating Supplies	2,022	2,028	2,500	1,687	2,500
3055	Employee Study Expense	122	939	1,000	1,000	1,000
3056	Vehicle Repair & Maint	-	-	-	-	400
	subtotal	7,247	9,130	11,450	9,302	41,100
<b><u>CAPITAL OUTLAY</u></b>						
6064	Machinery & Equipment	1,946	-	-	-	-
	subtotal	1,946	-	-	-	-
	<b>TOTAL</b>	<b>136,732</b>	<b>145,335</b>	<b>149,749</b>	<b>152,459</b>	<b>194,302</b>

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>		<u>Department</u>		<u>Program</u>	
Public Utilities		Wastewater	535	Collection & Lift Station	
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>
<b><u>PERSONAL SERVICES</u></b>					
1012	Regular Salaries & Wages	121,024	121,698	125,594	115,021
1014	Overtime	3,095	1,818	5,200	9,571
1016	Bonus	-	300	300	300
1021	F.I.C.A. Taxes	8,788	8,667	10,006	9,554
1022	Florida Retirement	6,429	6,620	6,811	6,811
1023	Life & Health Insurance	27,278	28,592	29,862	29,862
1024	ICMA Retirement	2,073	2,000	2,103	1,950
	subtotal	168,687	169,695	179,876	173,069
					183,096
<b><u>OPERATING EXPENSES</u></b>					
3034	Other Contractual Services	756	157,248	163,500	157,350
3040	Travel & Per Diem	253	532	1,000	309
3041	Communication Services	1,941	5,575	13,000	6,000
3043	Utility Services	46,802	40,663	58,400	49,990
3046	Repair & Maintenance	57,927	27,680	48,000	42,804
3052	Operating Supplies	108,675	15,271	45,000	55,716
3055	Employee Study Expense	(149)	275	1,800	1,687
3056	Vehicle Repair & Maint	-	-	-	2,000
	subtotal	216,205	247,244	330,700	313,856
					303,800
<b><u>CAPITAL OUTLAY</u></b>					
6063	Capital Improvements	4,582	4,900	-	-
6064	Machinery & Equipment	3,899	1,876	-	30,500
	subtotal	8,481	6,776	-	30,500
	TOTAL	393,373	423,715	510,576	486,925
					517,396

**Capital Detail FY17-18**

Hot Water Pressure Washer	8,500
Transducer Replacements for Lift Station Wells	22,000

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>		<u>Department</u>		<u>Program</u>	
Public Utilities		Wastewater 535		Treatment 3520	
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>
<b><u>PERSONAL SERVICES</u></b>					
1012	Regular Salaries & Wages	258,531	235,775	261,801	237,645
1014	Overtime	6,080	6,327	7,000	7,031
1016	Bonus	-	600	600	600
1021	F.I.C.A. Taxes	19,547	17,584	20,608	18,763
1022	Florida Retirement	4,577	1,166	-	-
1023	Life & Health Insurance	54,557	53,242	59,724	59,274
1024	ICMA Retirement	13,277	14,492	16,163	14,716
	subtotal	356,569	329,186	365,896	338,029
					369,144
<b><u>OPERATING EXPENSES</u></b>					
3034	Other Contractual Services	19,148	16,128	55,400	28,880
3040	Travel & Per Diem	1,822	1,495	2,000	1,758
3041	Communication Services	2,494	2,078	3,000	1,424
3043	Utility Services	115,017	102,126	146,000	110,000
3046	Repair & Maintenance	47,722	23,592	34,000	38,985
3052	Operating Supplies	59,149	69,434	93,600	87,000
3055	Employee Study Expense	3,956	3,639	4,000	2,529
3056	Vehicle Repair & Maint	-	-	-	1,000
	subtotal	249,308	218,492	338,000	270,576
					298,000
<b><u>CAPITAL OUTLAY</u></b>					
6063	Improv. O/T Buildings	-	-	24,750	24,750
6064	Machinery & Equipment	50,336	30,863	10,000	10,000
	subtotal	50,336	30,863	34,750	34,750
					60,700
	TOTAL	656,213	578,541	738,646	643,355
					727,844
<b><u>Capital Detail FY17-18</u></b>					
	Chlorine Analyzers - Qty 2				10,000
	Filter Media Cloths - Qty 2				10,000
	Bleach Skid with 3 Pumps				19,000
	Filter Actuator Valves - Qty 4				9,000
	Limitorque QX-5 Actuators - Qty 2				12,700

FUND: WATER & SEWER REVENUE - 040

Function	Department	Program				
Public Utilities	Wastewater	Laboratory				
	535	3530				
Account	DESCRIPTION	Actual Expenditures	Actual Expenditures	Adopted Budget	Projected Expenditures	Adopted Budget
		FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18
	<b>PERSONAL SERVICES</b>					
1012	Regular Salaries & Wages	87,713	88,999	91,180	94,346	99,248
1014	Overtime	96	-	150	-	150
1016	Bonus	-	200	200	200	200
1021	F.I.C.A. Taxes	6,744	6,769	6,987	7,232	7,618
1022	Florida Retirement	2,969	3,092	3,209	3,209	3,233
1023	Life & Health Insurance	18,185	19,061	19,908	19,908	20,506
1024	ICMA Retirement	2,782	2,877	2,914	3,075	3,430
	subtotal	118,489	120,998	124,548	127,970	134,385
	<b>OPERATING EXPENSES</b>					
3031	Professional Services	5,290	5,350	5,500	5,250	5,500
3034	Other Contractual Services	5,444	2,715	7,500	8,426	9,500
3040	Travel & Per Diem	543	503	1,500	407	1,500
3041	Communication Services	75	75	350	65	200
3046	Repair & Maintenance	90	295	1,400	1,715	1,400
3052	Operating Supplies	14,463	17,636	20,700	19,005	21,300
3054	Books, Publ., Subscr.	111	-	150	-	150
3055	Employee Study Expense	747	685	750	750	750
	subtotal	26,763	27,259	37,850	35,618	40,300
	<b>CAPITAL OUTLAY</b>					
6063	Improvements Other than Bldgs	-	-	-	-	-
6064	Machinery & Equipment	2,486	7,048	5,000	5,000	13,000
	subtotal	2,486	7,048	5,000	5,000	13,000
	TOTAL	147,738	155,305	167,398	168,588	187,685

***Capital Detail FY17-18***

Refrigerator Sampler	8,000
CBOD Incubator	5,000

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Utilities		Wastewater	535	Reclaimed		
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>	Adopted Budget <u>FY 17-18</u>
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	27,037	28,522	29,449	30,381	32,301
1014	Overtime	14	21	300	50	300
1016	Bonus	-	100	100	100	100
1021	F.I.C.A. Taxes	1,769	1,737	2,276	2,335	2,501
1023	Life & Health Insurance	8,304	9,531	9,954	9,954	10,253
1024	ICMA Retirement	1,483	1,741	1,785	1,831	1,961
	subtotal	38,607	41,652	43,864	44,651	47,416
<b><u>OPERATING EXPENSES</u></b>						
3034	Other Contractual Services	6,928	2,150	6,000	2,200	6,000
3041	Communication Services	252	138	950	117	500
3043	Utility Services	75,978	71,759	82,000	72,000	82,000
3046	Repair & Maintenance	13,112	26,381	30,000	26,350	30,000
3052	Operating Supplies	9,848	15,952	33,100	20,500	33,100
3056	Vehicle Repair & Maint	-	-	-	-	500
	subtotal	106,118	116,380	152,050	121,167	152,100
<b><u>CAPITAL OUTLAY</u></b>						
6064	Machinery & Equipment	8,364	1,664	6,500	6,500	28,000
	subtotal	8,364	1,664	6,500	6,500	28,000
	<b>TOTAL</b>	<b>153,089</b>	<b>159,696</b>	<b>202,414</b>	<b>172,318</b>	<b>227,516</b>

***Capital Detail FY17-18***

Reclaim Transfer Pump

28,000

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>	<u>Department</u>	<u>Program</u>
Public Utilities	Wastewater 535	Sludge Disposal 3550

<u>Account</u>	<u>DESCRIPTION</u>	Actual	Actual	Adopted	Projected	Adopted
		Expenditures <u>FY 14-15</u>	Expenditures <u>FY 15-16</u>	Budget <u>FY 16-17</u>	Expenditures <u>FY 16-17</u>	Budget <u>FY 17-18</u>
<b>OPERATING EXPENSES</b>						
3034	Other Contractual Services	92,400	103,800	113,000	104,040	115,000
3041	Communication Services	118	108	500	115	500
3046	Repair & Maintenance	2,357	5,581	5,000	2,498	5,000
3052	Operating Supplies	15,793	16,438	22,000	16,116	22,000
3056	Vehicle Repair & Maint	-	-	-	-	2,000
	subtotal	110,668	125,927	140,500	122,769	144,500
<b>CAPITAL OUTLAY</b>						
6064	Machinery & Equipment	4,480	3,280	5,000	5,000	28,400
	subtotal	4,480	3,280	5,000	5,000	28,400
	<b>TOTAL</b>	<b>115,148</b>	<b>129,207</b>	<b>145,500</b>	<b>127,769</b>	<b>172,900</b>

**Capital Detail FY17-18**

Chemical Feed Pumps	6,400
Sectional Incline Conveyor Belt	22,000

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Utilities		Wastewater	535	Eastern W/W Plant		3560
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures	Actual Expenditures	Adopted Budget	Projected Expenditures	Adopted Budget
		<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 16-17</u>	<u>FY 17-18</u>
	<u>PERSONAL SERVICES</u>					
1012	Regular Salaries & Wages	86,639	94,604	92,934	71,581	85,907
1014	Overtime	7,203	5,243	5,200	5,970	5,200
1016	Bonus	-	200	200	200	200
1021	F.I.C.A. Taxes	6,629	7,148	7,507	5,947	6,983
1023	Life & Health Insurance	18,185	19,061	19,908	19,908	20,506
1024	ICMA Retirement	5,535	5,774	5,888	4,665	5,477
	subtotal	124,191	132,030	131,637	108,271	124,273
	<u>OPERATING EXPENSES</u>					
3034	Other Contractual Services	4,129	14,511	6,000	5,950	6,000
3040	Travel & Per Diem	-	-	500	247	500
3041	Communication Services	2,046	1,196	3,700	1,170	3,000
3043	Utility Services	33,280	26,864	41,000	30,790	45,000
3046	Repair & Maintenance	6,695	13,974	12,000	13,073	11,500
3051	Office Supplies	118	-	200	-	200
3052	Operating Supplies	15,584	5,438	20,200	15,600	23,400
3055	Employee Study Expense	340	345	400	-	400
3056	Vehicle Repair & Maint	-	-	-	-	500
	subtotal	62,192	62,328	84,000	66,830	90,500
	<u>CAPITAL OUTLAY</u>					
6063	Improv. Building	11,868	-	-	-	-
6064	Machinery & Equipment	8,271	4,648	8,500	11,394	-
	subtotal	20,139	4,648	8,500	11,394	-
	<b>TOTAL</b>	<b>206,522</b>	<b>199,006</b>	<b>224,137</b>	<b>186,495</b>	<b>214,773</b>

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>		<u>Department</u>		<u>Program</u>		
Public Utilities		Wastewater		Environmental Compliance		
Account	DESCRIPTION	Actual Expenditures FY 14-15	Actual Expenditures FY 15-16	Adopted Budget FY 16-17	Projected Expenditures FY 16-17	Adopted Budget FY 17-18
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	29,475	31,207	31,658	33,813	37,523
1014	Overtime	5	-	100	50	100
1016	Bonus	-	100	100	100	100
1021	F.I.C.A. Taxes	2,194	2,346	2,430	2,598	2,885
1023	Life & Health Insurance	9,092	9,531	9,954	9,954	10,253
1024	ICMA Retirement	1,798	1,877	1,906	2,037	2,263
	subtotal	42,564	45,061	46,148	48,552	53,124
<b><u>OPERATING EXPENSES</u></b>						
3040	Travel & Per Diem	253	-	450	-	450
3041	Communication Services	65	65	500	75	250
3046	Repair & Maintenance	44	128	700	270	700
3047	Printing & Binding	-	47	1,000	-	1,000
3052	Operating Supplies	2,176	924	3,400	1,004	3,400
3055	Employee Study Expense	-	95	250	367	250
3056	Vehicle Repair & Maint	-	-	-	-	250
	subtotal	2,538	1,259	6,300	1,716	6,300
<b><u>CAPITAL OUTLAY</u></b>						
6064	Machinery & Equipment	(5,573)	-	-	-	-
	subtotal	(5,573)	-	-	-	-
	<b>TOTAL</b>	<b>39,529</b>	<b>46,320</b>	<b>52,448</b>	<b>50,268</b>	<b>59,424</b>

FUND: WATER & SEWER REVENUE - 040

<u>Function</u>	<u>Department</u>	<u>Program</u>				
Public Utilities	Wastewater 535	Eastern Lift Stations 3580				
Account	DESCRIPTION	Actual Expenditures <u>FY 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>	Adopted Budget <u>FY 17-18</u>
<b><u>PERSONAL SERVICES</u></b>						
1012	Regular Salaries & Wages	23,082	16,393	28,277	28,277	28,277
1014	Overtime	-	50	150	50	150
1016	Bonus	-	-	100	100	100
1021	F.I.C.A. Taxes	1,663	1,172	2,175	2,174	2,181
1023	Life & Health Insurance	8,671	7,883	9,954	9,954	10,253
1024	ICMA Retirement	1,464	963	1,706	1,705	1,717
	subtotal	34,880	26,461	42,362	42,260	42,678
<b><u>OPERATING EXPENSES</u></b>						
3040	Travel & Per Diem	-	-	-	-	400
3041	Communication Services	217	198	800	200	400
3043	Utility Services	6,345	6,032	6,300	6,100	6,300
3046	Repair & Maintenance	1,865	1,867	2,000	1,950	2,000
3052	Operating Supplies	2,722	3,684	4,400	3,750	4,500
3055	Employee Study Expense	-	-	-	-	600
3056	Vehicle Repair & Maint	-	-	-	-	500
	subtotal	11,149	11,781	13,500	12,000	14,700
	<b>TOTAL</b>	<b>46,029</b>	<b>38,242</b>	<b>55,862</b>	<b>54,260</b>	<b>57,378</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	2,800,900
Contingency	206,308
Insurance	<u>414,797</u>
Subtotal	<u>3,422,005</u>
One Time Costs	(206,308)
Increase In Recurring Revenue	<u>-</u>
Net Recurring Budget Request	<u>3,215,697</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 14-15</u></b>	<b><u>FY 15-16</u></b>	<b><u>FY 16-17</u></b>	<b><u>FY 16-17</u></b>	<b><u>FY 17-18</u></b>
Other	5,435,663	5,714,383	2,868,182	2,811,647	3,422,005
<b>Total</b>	<b>5,435,663</b>	<b>5,714,383</b>	<b>2,868,182</b>	<b>2,811,647</b>	<b>3,422,005</b>

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

FUND: WATER AND SEWER REVENUE - 40

<u>Function</u>		<u>Department</u>		<u>Program</u>		
		Non-Departmental	536	Fund Transfers	8100	
<u>Account</u>	<u>DESCRIPTION</u>	Actual Expenditures <u>FY 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>	Adopted Budget <u>FY 17-18</u>
9101	Trans. to General Fd.	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
9142	Trans to W&S R&R Fd.	1,559,948	3,447,811	600,000	504,251	950,900
9165	Trans. to Water Impact Fd.	150,000	-	-	-	-
9166	Trans. to Sewer Impact Fd.	884,336	-	-	-	350,000
	<b>TOTAL</b>	<b>4,094,284</b>	<b>4,947,811</b>	<b>2,100,000</b>	<b>2,004,251</b>	<b>2,800,900</b>

FUND: WATER AND SEWER REVENUE - 40

Function	Public Utilities	<u>Department</u>		<u>Program</u>		
		Non-Departmental	536	Contingency	8400	
Account	DESCRIPTION	Actual Expenditures <u>FY 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>	Adopted Budget <u>FY 17-18</u>
<u>NON-DEPARTMENTAL</u>						
9204	Unemployment Comp.	-	-	2,000	-	2,000
9026	Rate Study	31,628	8,655	-	-	-
9006	Contingency - Water	2,797	(715)	50,000	10,000	50,000
9007	Contingency - Sewer	-	1,887	50,000	10,000	50,000
9010	City Manager Search	27,804	-	-	-	-
9016	Termination Pay	23,371	1,707	15,000	35,504	4,308
9018	Bad Debt Write-Off	<u>238,829</u>	<u>14,394</u>	<u>125,000</u>	<u>125,000</u>	<u>100,000</u>
	TOTAL	<u>324,429</u>	<u>25,928</u>	<u>242,000</u>	<u>180,504</u>	<u>206,308</u>

FUND: WATER AND SEWER REVENUE - 40

<u>Function</u>	<u>Department</u>	<u>Program</u>				
Public Utilities	Non-Departmental	Insurance				
Account	DESCRIPTION	Actual Expenditures	Actual Expenditures	Adopted Budget	Projected Expenditures	Adopted Budget
	<u>NON-DEPARTMENTAL</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 16-17</u>	<u>FY 17-18</u>
3032	Accounting & Auditing	26,595	30,480	32,182	32,182	34,414
3045	Insurance	350,924	315,830	364,000	345,803	380,383
3055	Non-Dept Pension Expense	(27,806)	-	-	-	-
	Net Capital	616,362	277,759	-	-	-
7073	Other Debt Cost	-	-	130,000	130,000	-
3058	OPEB	50,875	116,575	-	118,907	-
	<b>TOTAL</b>	<b>1,016,950</b>	<b>740,644</b>	<b>526,182</b>	<b>626,892</b>	<b>414,797</b>

Account	DESCRIPTION	Actual FY 14-15	Actual FY 15-16	Adopted FY 16-17	Projected FY 16-17	Adopted FY 17-18
<u>REVENUE</u>						
36110.00	Interest Earnings	117	194	100	200	100
	TOTAL REVENUE	117	194	100	200	100
	FUND BALANCE, OCTOBER 1ST	124,025	124,142	187,225	124,336	124,536
	REVENUE & FUND BALANCE	124,142	124,336	187,325	124,536	124,636
<u>EXPENDITURES</u>						
6063	Construction	-	-	-	-	-
	TOTAL EXPENDITURES	-	-	-	-	-
	FUND BALANCE, SEPTEMBER 30TH	124,142	124,336	187,325	124,536	124,636

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

FUND: WATER & SEWER RENEWAL & REPLACEMENT - 42

FUND SUMMARY

<u>Account</u>	<u>DESCRIPTION</u>	Actual FY 14-15	Actual FY 15-16	Adopted FY 16-17	Projected FY 16-17	Adopted FY 17-18
<b><u>REVENUE</u></b>						
36110.00	Interest Earnings	1,940	7,116	5,000	6,000	10,000
36430.00	Disposition of Fixed Assets	-	(11,708)	-	-	-
33420.00	SJRWMD Grant	-	-	2,300,000	2,475,000	-
38166.00	Trans. from Sewer Impact	-	-	800,000	800,000	-
38810.00	Other Revenue-Sale of Capital	-	-	1,500,000	1,500,000	-
38310.00	Loan Proceeds	-	-	1,805,500	1,805,500	-
38310.00	Bond Proceeds	-	-	8,034,700	8,034,700	-
38140.00	Trans. from W & S Rev. Fd.	<u>2,057,204</u>	<u>3,447,811</u>	<u>600,000</u>	<u>504,251</u>	<u>950,900</u>
TOTAL REVENUE		<u>2,059,144</u>	<u>3,443,219</u>	<u>15,045,200</u>	<u>15,125,451</u>	<u>960,900</u>
<b>FUND BALANCE, OCTOBER 1ST</b>						
		<u>1,752,421</u>	<u>2,967,222</u>	<u>3,769,031</u>	<u>5,078,831</u>	<u>4,103,413</u>
<b>REVENUE &amp; FUND BALANCE</b>						
		3,811,565	6,410,441	18,814,231	20,204,282	5,064,313
<b><u>EXPENDITURES</u></b>						
	Net Capital	60,969	41,980	-	-	-
	Debt Service	-	-	501,000	504,251	950,900
	Water and Sewer Projects	<u>783,374</u>	<u>1,289,630</u>	<u>13,605,900</u>	<u>15,596,618</u>	<u>1,210,800</u>
	TOTAL EXPENDITURES	<u>844,343</u>	<u>1,331,610</u>	<u>14,106,900</u>	<u>16,100,869</u>	<u>2,161,700</u>
<b>FUND BALANCE, SEPTEMBER 30TH</b>						
		<u>2,967,222</u>	<u>5,078,831</u>	<u>4,707,331</u>	<u>4,103,413</u>	<u>2,902,613</u>

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

FUND: WATER & SEWER RENEWAL & REPLACEMENT - 42

Water & Sewer Projects

<b>DESCRIPTION</b>	Actual	Actual	Adopted	Projected	Adopted
	Expenditures	Expenditures	Budget	Expenditures	Budget
	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 16-17</b>	<b>FY 17-18</b>
* 533-6632 Check Valves - Rebuild/Replace	1,998	7,711	20,000	20,000	-
533-6503 Ardice Well	2,900	-	-	-	-
> 533-6564 Lakeview Ave Water Replacement	-	1,214	1,250,000	1,250,000	-
* 533-6631 Water Pump Replacement	30,447	10,505	88,000	88,000	-
* 533-6535 Chemical System Maintenance	13,901	13,242	56,000	56,000	-
* 533-6630 Directional Bores	-	-	40,000	40,000	-
533-6559 Haselton Water Plant Elect Eng	35,695	21,803	-	11,760	-
533-6635 Haselton Plant Electric	-	12,639	-	453,896	-
* 533-6502 Meter Head Replacements	-	178,593	180,000	180,000	-
* 533-6570 Meter Replacements	154,719	38,960	39,000	39,000	-
533-6548 Elevated Tank	-	9,250	-	-	-
533-6550 Water Audit Leak Detection	-	15,927	-	79,072	-
533-6553 Northwind Dr. & Twin Oaks Water Main	1,800	-	-	-	-
533-6554 Plant Well Pumps	30,447	-	-	-	-
533-6545 Water Line Replacement	53,023	-	-	28,515	-
533-6562 WLR Hollywood	-	106,157	-	-	-
* 533-6633 Tank Painting	-	2,000	20,000	20,000	-
533-6636 SR44 Widening	-	-	-	129,000	-
533-6547 Update Master Water Plan	19,379	-	-	18,248	-
533-6628 Idlewild Line Replacement	32,685	4,196	-	304	-
* 533-6627 Water Tank Inspections	20,323	-	70,000	70,000	-
533-6566 CR44 Ardice Bulk Flouride and Controls	-	-	26,700	26,700	26,700
533-6567 Three Lakes Galvanized Main Replace	-	-	242,000	242,000	-
533-6638 Hawley Street Water Main	-	-	-	-	125,660
533-6639 Stevens Ave Water Main	-	-	-	-	61,285
533-6640 Ardice Ground Storage Tank	-	-	-	-	819,365
* 535-6656 Air Release Valve Rehab. Or Replace	-	1,473	20,000	20,000	-
535-6645 Effluent Pump and Motor	28,780	28,780	30,000	30,000	-
> 535-6664 Lakeview Ave Sewer Replacement	-	1,207	1,250,000	1,250,000	-
535-6666 Check Valve Replacement	-	28,102	-	-	-
535-6665 Eastern Reliability Modifications	-	457,182	-	123,688	-
535-6655 Idlewild Ave. Sewer Main Replacement	27,557	82,433	-	-	-
535-6646 Main Plant Pretreatment	233,053	52,187	-	-	-
535-6648 Lakeshore Dr Jackson St & Starbird Rehab	75,415	-	-	-	-
535-6650 Lift Station Controls	-	24,725	27,000	27,000	27,000
535-6657 Manhole Rehab.	-	-	20,000	20,000	20,000
535-6658 WWPT Nitro Engineering	-	126,434	-	3,910	-
535-6661 Security Surveillance	-	-	-	105,000	-
535-6679 Woodward Sewer Replace	-	-	-	-	13,390
535-6680 SCADA Upgrade	-	-	-	-	82,400
> 537-6806 Grove St Sewer Slipline	-	-	78,200	78,200	-
> 537-6804 Northside Slipline	-	-	264,500	264,500	-

**CITY OF EUSTIS  
ANNUAL BUDGET**

FUND: WATER & SEWER RENEWAL & REPLACEMENT - 42

Water & Sewer Projects

	Actual Expenditures <u>FY 14-15</u>	Actual Expenditures <u>FY 15-16</u>	Adopted Budget <u>FY 16-17</u>	Projected Expenditures <u>FY 16-17</u>	Adopted Budget <u>FY 17-18</u>
> 537-6805 Southside Slipline	-	-	161,000	161,000	-
> 537-6801 Mcd-Mary Rehab Slipline	-	-	121,000	121,000	-
> 537-6809 Eastern Wastewater Treatment Plant Exp	-	-	7,000,000	8,322,325	-
> 537-6808 Sludge Handling Upgrade	-	-	525,000	525,000	-
> 537-6807 Master Lift Station Upgrade	-	-	485,000	485,000	-
535-6669 Eastern Pretreatment System Replace	-	-	285,000	-	-
* 535-6672 Tractor Boom Mower	-	-	140,000	140,000	-
* 535-6673 Sludge Tanker	-	-	150,000	150,000	-
* 533-6571 One-Ton Service Truck	-	-	40,000	40,000	-
* 533-6572 Half-Ton Service Truck	-	-	30,000	30,000	-
* 533-6573 One-Ton Dump Truck	-	-	80,000	80,000	-
* 533-6574 Crew Cab Service Truck	-	-	70,000	70,000	-
* 533-6568 Water Department Car	-	-	25,000	25,000	-
* 533-6569 Half-Ton Treatment Pickup Truck	-	-	30,000	30,000	-
* 535-6678 Wastewater Pickup Replacements	-	-	104,000	104,000	-
* 533-6637 Water Department Pave & Reseal	-	-	25,000	25,000	-
* 533-6507 Water Meter Rebuild & Replace	-	-	450,000	450,000	-
* 533-6540 Ardice Water Plant High Service Pump	-	-	128,500	128,500	-
535-6667 Reclaimed Pumps	-	49,510	-	-	-
535-6643 Submersible Pumps	<u>21,252</u>	<u>15,400</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>
<b>Total</b>	<b><u>783,374</u></b>	<b><u>1,289,630</u></b>	<b><u>13,605,900</u></b>	<b><u>15,596,618</u></b>	<b><u>1,210,800</u></b>

\* Involves FY16-17 financing via Series 2017 Bank Loan

> Involves FY16-17 financing via Series 2016 Water & Sewer Revenue Bond

**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.

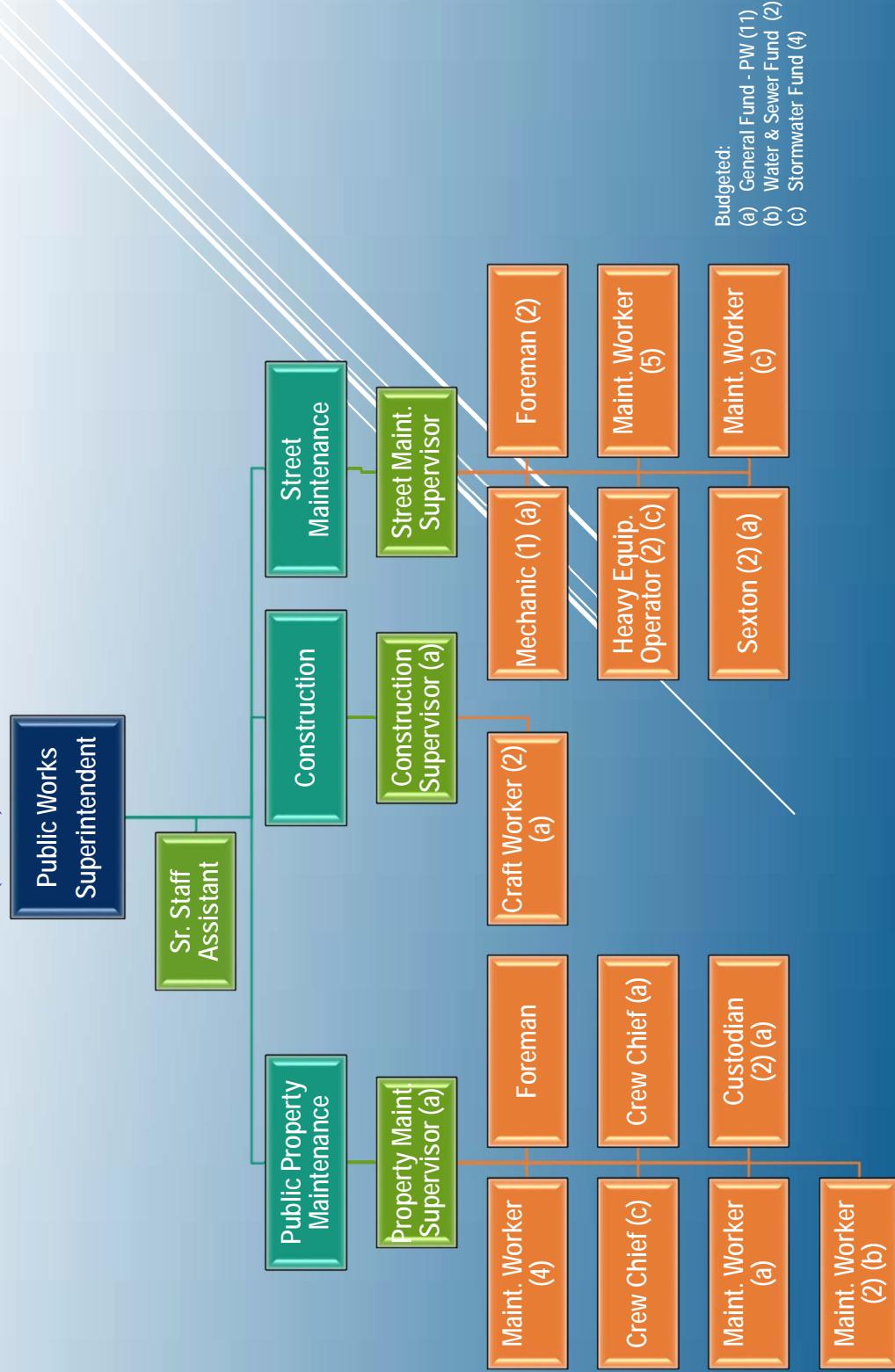
**Public Works Department Goals & Objectives**

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 <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Adopted <u>FY 16-17</u>	Projected <u>FY 16-17</u>	Adopted <u>FY 17-18</u>
<b>REVENUE</b>						
34390.10	Stormwater Utility Fees	783,307	790,646	799,900	801,000	805,200
36110.00	Interest Earnings	635	1,316	1,000	1,500	1,000
36930.00	Other Misc.	623	2,009	-	-	-
	<b>TOTAL REVENUE</b>	<b>784,565</b>	<b>793,971</b>	<b>800,900</b>	<b>802,500</b>	<b>806,200</b>
<b>FUND BALANCE, OCTOBER 1ST</b>						
		733,313	810,469	884,647	1,018,942	786,685
<b>REVENUE &amp; FUND BALANCE</b>						
		1,517,878	1,604,440	1,685,547	1,821,442	1,592,885
<b>EXPENDITURES</b>						
3700	Administration	21,231	25,188	46,010	24,536	46,603
3710	Street Sweeping & Drainage Maint.	228,968	228,270	295,640	237,596	289,147
3720	Retrofit Projects	187,954	72,040	436,000	489,916	406,000
9018	Bad Debt Write-Off	9,823	-	13,000	10,000	13,000
9113	Trans. to Street Improvement	259,433	260,000	260,000	260,000	260,000
9217	Termination Pay	-	-	5,000	12,709	5,000
	<b>TOTAL EXPENDITURES</b>	<b>707,409</b>	<b>585,498</b>	<b>1,055,650</b>	<b>1,034,757</b>	<b>1,019,750</b>
<b>RESERVES</b>						
		65,006	63,365	89,913	71,210	88,438
<b>AVAILABLE BALANCE</b>						
		745,464	955,578	539,985	715,475	484,698
<b>FUND BALANCE SEPT. 30TH</b>						
		<u>810,469</u>	<u>1,018,942</u>	<u>629,897</u>	<u>786,685</u>	<u>573,135</u>



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

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

		<b>Employee</b>	
<u>Activities</u>	<u>Amount</u>	<u>FTE</u>	
Administration	46,603	-	
Street Sweeping & Drainage Maint.	289,147	4	
Retrofit Projects	406,000	-	
Other	278,000	-	
<b>Total</b>	<b>1,019,750</b>	<b>4</b>	

<b><u>Budget Summary</u></b>		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
		<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 16-17</b>	<b>FY 17-18</b>
<b>Description:</b>						
Personal Services		206,347	191,953	204,002	195,721	208,326
<b>Operating Expenses</b>		<u>43,852</u>	<u>61,505</u>	<u>137,648</u>	<u>66,411</u>	<u>113,224</u>
Subtotal		250,199	253,458	341,650	262,132	321,550
<b>Capital</b>		187,954	72,040	436,000	489,916	420,200
Other		269,256	<u>260,000</u>	<u>278,000</u>	<u>282,709</u>	<u>278,000</u>
<b>Total</b>		<b>707,409</b>	<b>585,498</b>	<b>1,055,650</b>	<b>1,034,757</b>	<b>1,019,750</b>

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

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

FUND: STORMWATER UTILITY REVENUE - 049

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

<u>Account</u>	<u>DESCRIPTION</u>	Actual	Actual	Adopted	Projected	Adopted
		Expenditures	Expenditures	Budget	Expenditures	Budget
	<u>OPERATING EXPENSES</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 16-17</u>	<u>FY 17-18</u>
3031	Professional Services	7,800	10,373	27,132	7,800	27,132
3032	Accounting & Auditing	-	2,580	2,678	2,678	2,615
3040	Travel & Per Diem	-	-	1,000	-	1,000
3045	Insurance	13,431	12,235	14,800	14,058	15,456
3051	Office Supplies	-	-	100	-	100
3052	Operating Supplies	-	-	200	-	200
3054	Books, Publ., Subscr.	-	-	100	-	100
	<b>TOTAL</b>	<b>21,231</b>	<b>25,188</b>	<b>46,010</b>	<b>24,536</b>	<b>46,603</b>

**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 Expenditures	Actual Expenditures	Adopted Budget	Projected Expenditures	Adopted Budget
		<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 16-17</u>	<u>FY 17-18</u>
<b><u>PERSONAL SERVICE</u></b>						
1012	Regular Salaries & Wages	140,890	132,123	135,956	131,678	141,818
1014	Overtime	5,754	3,030	8,112	5,103	5,000
1016	Bonus	-	400	400	400	400
1021	F.I.C.A. Taxes	10,611	10,005	11,051	10,494	11,262
1023	Life & Health Insurance	40,313	38,122	39,816	39,816	41,012
1024	ICMA Retirement	8,779	8,273	8,667	8,230	8,834
	subtotal	206,347	191,953	204,002	195,721	208,326
<b><u>OPERATING EXPENSES</u></b>						
3034	Other Contractual Services	2,693	3,560	24,200	4,050	5,000
3040	Travel & Per Diem	-	124	500	125	500
3041	Communication Services	705	753	960	750	700
3046	Repair & Maintenance	3,641	13,731	15,000	13,750	8,500
3049	Other Current Charges	889	636	22,500	5,050	16,900
3051	Office Supplies	37	100	100	100	100
3052	Operating Supplies	14,656	17,413	27,378	17,550	27,421
3055	Employee Study Expense	-	-	1,000	500	1,000
3056	Vehicle Repair & Maintenance	-	-	-	-	6,500
	subtotal	22,621	36,317	91,638	41,875	66,621
<b><u>CAPITAL OUTLAY</u></b>						
6064	Machinery & Equipment	-	-	-	-	14,200
	subtotal	-	-	-	-	14,200
	<b>TOTAL</b>	<b>228,968</b>	<b>228,270</b>	<b>295,640</b>	<b>237,596</b>	<b>289,147</b>

**Capital Detail FY17-18**

Mahindra XTV Utility Vehicle

14,200

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

FUND: STORMWATER UTILITY REVENUE - 49

<u>Function</u>	<u>Department</u>	<u>Program</u>				
Public Works	Stormwater	Retrofit Projects				
<u>Account</u>	<u>DESCRIPTION</u>	<u>Actual Expenditures</u> <u>FY 14-15</u>	<u>Actual Expenditures</u> <u>FY 15-16</u>	<u>Adopted Budget</u> <u>FY 16-17</u>	<u>Projected Expenditures</u> <u>FY 16-17</u>	<u>Adopted Budget</u> <u>FY 17-18</u>
<b>CAPITAL OUTLAY</b>						
6064	Ardice, Ruleme, Kurt Improvement:	-	-	300,000	300,000	-
6065	Gradall Equipment	-	-	100,000	100,000	-
6066	Concrete Crushing	-	-	36,000	36,000	-
6067	Tedford Stormwater Improvements	-	-	-	-	51,500
6068	Liberty Subdivision Storm Improv	-	-	-	-	154,500
6069	Street Sweeper Replacement	-	-	-	-	200,000
6063	Stormwater Master Plan	1,748	-	-	49,252	-
6085	Lakeview Study	63,130	52,206	-	4,664	-
6086	Westmoreland Storm Drain	<u>123,076</u>	<u>19,834</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL</b>		<b><u>187,954</u></b>	<b><u>72,040</u></b>	<b><u>436,000</u></b>	<b><u>489,916</u></b>	<b><u>406,000</u></b>

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

FUND: FIRE PREVENTION CAPITAL EXPANSION TRUST - 059

FUND SUMMARY

<u>Account</u>	<u>DESCRIPTION</u>	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Adopted <u>FY 16-17</u>	Projected <u>FY 16-17</u>	Adopted <u>FY 17-18</u>
<b><u>REVENUES</u></b>						
36110.00	Interest Earnings	25	133	-	200	100
36320.10	Impact Fees	11,297	66,843	40,000	20,000	20,000
	<b>TOTAL REVENUE</b>	<b>11,322</b>	<b>66,976</b>	<b>40,000</b>	<b>20,200</b>	<b>20,100</b>
<b>FUND BALANCE</b>						
	<b>OCTOBER 1ST</b>	<b>21,059</b>	<b>31,881</b>	<b>91,481</b>	<b>98,172</b>	<b>72,772</b>
<b>REVENUE &amp; FUND BALANCE</b>						
		32,381	98,857	131,481	118,372	92,872
<b><u>EXPENDITURES</u></b>						
3032	Accounting & Auditing	500	685	600	600	550
6064	Capital Outlay	-	-	50,000	45,000	-
9101	Transfer to General Fund	-	-	-	-	600
	<b>TOTAL EXPENDITURES</b>	<b>500</b>	<b>685</b>	<b>50,600</b>	<b>45,600</b>	<b>1,150</b>
<b>RESERVE FOR EXPANSION PROJECTS</b>						
		31,881	98,172	80,881	72,772	91,722
<b>AVAILABLE BALANCE</b>						
		-	-	-	-	-
	<b>FUND BALANCE SEPT. 30TH</b>	<b>31,881</b>	<b>98,172</b>	<b>80,881</b>	<b>72,772</b>	<b>91,722</b>

<u>Account</u>	<u>DESCRIPTION</u>	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Adopted <u>FY 16-17</u>	Projected <u>FY 16-17</u>	Adopted <u>FY 17-18</u>
<u>REVENUE</u>						
36110.00	Interest Earnings	242	386	700	700	200
36410.00	Sale of Lots	5,252	7,117	5,000	5,000	5,000
36630.00	Revenue - Smith Trust	1,551	1,363	1,500	1,363	1,400
	TOTAL REVENUE	7,045	8,866	7,200	7,063	6,600
FUND BALANCE, OCTOBER 1ST						
		253,718	240,915	245,715	248,780	254,443
REVENUE & FUND BALANCE						
		260,763	249,781	252,915	255,843	261,043
<u>EXPENDITURES</u>						
3032	Accounting & Auditing	700	700	700	700	750
9101	Trans. to General Fund	298	301	700	700	200
6062	Capital Outlay	18,850	-	-	-	-
	TOTAL EXPENDITURES	19,848	1,001	1,400	1,400	950
RESERVE FOR PERPETUAL CARE						
		240,915	248,780	251,515	254,443	260,093
AVAILABLE BALANCE						
		-	-	-	-	-
FUND BALANCE SEPT. 30TH						
		240,915	248,780	251,515	254,443	260,093

<u>Account</u>	<u>DESCRIPTION</u>	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Adopted <u>FY 16-17</u>	Projected <u>FY 16-17</u>	Adopted <u>FY 17-18</u>
<u>REVENUE</u>						
31250.51	Police Insurance Prem. Tax	117,867	127,094	113,000	113,000	120,000
36110.00	Interest Earnings	-	125,654	125,000	125,000	125,000
36120.00	Dividends	316,810	215,231	200,000	200,000	200,000
36710.00	Appreciation of Investments	(379,755)	1,053,412	-	-	-
36810.00	Contribution by City	802,667	977,758	1,035,300	1,035,300	1,092,700
36820.00	Contribution by Police Officer	81,598	85,492	89,200	89,200	95,000
TOTAL REVENUE		939,187	2,584,641	1,562,500	1,562,500	1,632,700
FUND BALANCE, OCTOBER 1ST						
		<u>15,321,794</u>	<u>15,439,714</u>	<u>16,686,132</u>	<u>17,083,227</u>	<u>17,680,727</u>
REVENUE & FUND BALANCE						
		16,260,981	18,024,355	18,248,632	18,645,727	19,313,427
<u>EXPENDITURES</u>						
3034	Pension Benefits	662,611	778,158	600,000	800,000	800,000
3049	Other Current Charges	158,656	162,970	125,000	165,000	170,000
	TOTAL EXPENDITURES	821,267	941,128	725,000	965,000	970,000
TOTAL ASSETS RESERVED FUTURE PLAN COSTS						
		15,439,714	17,083,227	17,523,632	17,680,727	18,343,427
AVAILABLE BALANCE						
		<u>15,439,714</u>	<u>17,083,227</u>	<u>17,523,632</u>	<u>17,680,727</u>	<u>18,343,427</u>
FUND BALANCE SEPT. 30TH						

Account	DESCRIPTION	Actual FY 14-15	Actual FY 15-16	Adopted FY 16-17	Projected FY 16-17	Adopted FY 17-18
	<u>REVENUE</u>					
31250.51	Fire Insurance Prem. Tax	101,738	115,997	95,000	95,000	100,000
36110.00	Interest Earnings	23,560	286,789	80,000	80,000	80,000
36120.00	Dividends	244,522	-	100,000	100,000	100,000
36710.00	Appreciation of Investments	(252,430)	304,469	450,000	305,000	145,000
36810.00	Contribution by City	470,563	573,724	656,000	656,000	714,700
36820.00	Contribution by Firemen	48,704	52,516	56,300	56,300	63,000
	TOTAL REVENUE	636,657	1,333,495	1,437,300	1,292,300	1,202,700
	FUND BALANCE, OCTOBER 1ST	7,008,265	7,134,067	7,741,405	7,902,059	8,494,359
	REVENUE & FUND BALANCE	7,644,922	8,467,562	9,178,705	9,194,359	9,697,059
	<u>EXPENDITURES</u>					
3034	Pension Payments	430,763	505,459	600,000	600,000	600,000
3049	Other Current Charges	80,092	60,044	100,000	100,000	100,000
	TOTAL EXPENDITURES	510,855	565,503	700,000	700,000	700,000
	TOTAL ASSETS RESERVED FUTURE PLAN COSTS	7,134,067	7,902,059	8,478,705	8,494,359	8,997,059
	AVAILABLE BALANCE	-	-	-	-	-
	FUND BALANCE SEPT. 30TH	7,134,067	7,902,059	8,478,705	8,494,359	8,997,059

<u>Account</u>	<u>DESCRIPTION</u>	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Adopted <u>FY 16-17</u>	Projected <u>FY 16-17</u>	Adopted <u>FY 17-18</u>
<b><u>REVENUE</u></b>						
36110.00	Interest Earnings	182	450	500	500	200
36320.20	Impact Fees	46,144	139,107	70,000	53,000	50,000
	<b>TOTAL REVENUE</b>	<b>46,326</b>	<b>139,557</b>	<b>70,500</b>	<b>53,500</b>	<b>50,200</b>
<b>FUND BALANCE, OCTOBER 1ST</b>						
		<u>174,184</u>	<u>216,495</u>	<u>194,437</u>	<u>280,552</u>	<u>158,419</u>
<b>REVENUE &amp; FUND BALANCE</b>						
		220,510	356,052	264,937	334,052	208,619
<b><u>EXPENDITURES</u></b>						
3032	Accounting & Auditing	500	500	573	573	550
6063	Projects	3,515	75,000	152,077	175,060	-
9101	Transfer to General Fund	-	-	-	-	1,500
	<b>TOTAL EXPENDITURES</b>	<b>4,015</b>	<b>75,500</b>	<b>152,650</b>	<b>175,633</b>	<b>2,050</b>
<b>RESERVE FOR EXPANSION PROJECTS</b>						
		216,495	280,552	112,287	158,419	206,569
<b>AVAILABLE BALANCE</b>						
		-	-	-	-	-
<b>FUND BALANCE SEPT. 30TH</b>						
		<u>216,495</u>	<u>280,552</u>	<u>112,287</u>	<u>158,419</u>	<u>206,569</u>

<u>Account</u>	<u>DESCRIPTION</u>	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Adopted <u>FY 16-17</u>	Projected <u>FY 16-17</u>	Adopted <u>FY 17-18</u>
<b>REVENUE</b>						
36110.00	Interest Earnings	158	350	200	400	200
36320.30	Impact Fees	10,624	62,842	20,000	23,500	20,000
	<b>TOTAL REVENUE</b>	<b>10,782</b>	<b>63,192</b>	<b>20,200</b>	<b>23,900</b>	<b>20,200</b>
<b>FUND BALANCE, OCTOBER 1ST</b>						
		163,631	173,913	214,125	236,605	259,955
<b>REVENUE &amp; FUND BALANCE</b>						
		174,413	237,105	234,325	260,505	280,155
<b>EXPENDITURES</b>						
3032	Accounting & Auditing	500	500	550	550	550
9101	Transfer to General Fund	-	-	-	-	600
	<b>TOTAL EXPENDITURES</b>	<b>500</b>	<b>500</b>	<b>550</b>	<b>550</b>	<b>1,150</b>
<b>RESERVE FOR EXPANSION PROJECTS</b>						
		173,913	236,605	233,775	259,955	279,005
<b>AVAILABLE BALANCE</b>						
		-	-	-	-	-
<b>FUND BALANCE SEPT. 30TH</b>						
		173,913	236,605	233,775	259,955	279,005

<u>Account</u>	<u>DESCRIPTION</u>	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Adopted <u>FY 16-17</u>	Projected <u>FY 16-17</u>	Adopted <u>FY 17-18</u>
	<u>REVENUE</u>					
36110.00	Interest Earnings	2,434	4,568	2,000	2,500	2,500
36320.40	Impact Fees	446,788	338,037	300,000	130,000	136,600
36990.00	Miscellaneous	(1,329)	-	-	-	-
38140.00	Trans. from W & S Rev. Fd.	150,000	-	-	-	-
	<b>TOTAL REVENUE</b>	<b>597,893</b>	<b>342,605</b>	<b>302,000</b>	<b>132,500</b>	<b>139,100</b>
	<b>FUND BALANCE, OCTOBER 1ST</b>	<b>2,110,638</b>	<b>2,636,384</b>	<b>2,914,335</b>	<b>2,839,587</b>	<b>2,837,579</b>
	<b>REVENUE &amp; FUND BALANCE</b>	<b>2,708,531</b>	<b>2,978,989</b>	<b>3,216,335</b>	<b>2,972,087</b>	<b>2,976,679</b>
	<b><u>EXPENDITURES</u></b>					
6063	Projects	68,157	139,402	120,000	134,508	120,000
9001	Contingency	3,990	-	-	-	-
9101	Transfer to General Fund	-	-	-	-	4,000
	<b>TOTAL EXPENDITURES</b>	<b>72,147</b>	<b>139,402</b>	<b>120,000</b>	<b>134,508</b>	<b>124,000</b>
	<b>RESERVE FOR EXPANSION PROJECTS</b>	<b>2,636,384</b>	<b>2,839,587</b>	<b>3,096,335</b>	<b>2,837,579</b>	<b>2,852,679</b>
	<b>AVAILABLE BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>FUND BALANCE SEPT. 30TH</b>	<b>2,636,384</b>	<b>2,839,587</b>	<b>3,096,335</b>	<b>2,837,579</b>	<b>2,852,679</b>

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<u>DESCRIPTION</u>	Actual	Actual	Adopted	Projected	Adopted
	Expenditures	Expenditures	Budget	Expenditures	Budget
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 16-17</u>	<u>FY 17-18</u>
533-6734 Pressure Reducing Valves	59,596	-	-	-	-
533-6735 New Water Services Set	-	100,926	90,000	90,000	90,000
533-6736 New Reclaimed Meters	-	38,896	30,000	30,000	30,000
533-6732 Reclaimed Water Study	8,561	6,224	-	14,508	-
<b>TOTAL</b>	<b>68,157</b>	<b>146,046</b>	<b>120,000</b>	<b>134,508</b>	<b>120,000</b>

<u>Account</u>	<u>DESCRIPTION</u>	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Adopted <u>FY 16-17</u>	Projected <u>FY 16-17</u>	Adopted <u>FY 17-18</u>
<b><u>REVENUE</u></b>						
36110.00	Interest Earnings	1,695	2,575	1,000	2,000	2,000
36320.50	Impact Fees	369,968	886,958	500,000	347,000	373,500
38140.00	Trans. from W & S Rev. Fund	<u>387,080</u>	-	-	-	<u>350,000</u>
	TOTAL REVENUE	758,743	889,533	501,000	349,000	725,500
<b>FUND BALANCE, OCTOBER 1ST</b>						
		<u>1,088,430</u>	<u>1,092,080</u>	<u>1,273,215</u>	<u>1,260,665</u>	<u>88,765</u>
<b>REVENUE &amp; FUND BALANCE</b>						
		1,847,173	1,981,613	1,774,215	1,609,665	814,265
<b><u>EXPENDITURES</u></b>						
6063	Projects - East WW Exp Study	26,685	-	-	-	-
7071	Principal	182,836	-	564,400	564,400	720,900
7072	Interest	-	171,843	156,500	156,500	-
9101	Transfer to General Fund	-	-	-	-	11,200
9142	Transfer to Water & Sewer R&R	-	-	800,000	800,000	-
8600	Depreciation	<u>545,572</u>	<u>549,105</u>	-	-	-
	TOTAL EXPENDITURES	755,093	720,948	1,520,900	1,520,900	732,100
<b>RESERVE FOR EXPANSION PROJECTS</b>						
		1,092,080	1,260,665	253,315	88,765	82,165
<b>AVAILABLE BALANCE</b>						
		<u>1,092,080</u>	<u>1,260,665</u>	<u>253,315</u>	<u>88,765</u>	<u>82,165</u>

<u>Account</u>	<u>DESCRIPTION</u>	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Adopted <u>FY 16-17</u>	Projected <u>FY 16-17</u>	Adopted <u>FY 17-18</u>
<u>REVENUE</u>						
36110.00	Interest Earnings	189	304	200	300	200
36960.00	Program Income	44,180	44,290	44,000	40,000	52,400
	TOTAL REVENUE	44,369	44,594	44,200	40,300	52,600
FUND BALANCE, OCTOBER 1ST						
		203,608	197,240	190,228	192,089	162,489
REVENUE & FUND BALANCE						
		247,977	241,834	234,428	232,389	215,089
<u>EXPENDITURES</u>						
3031	Professional Services	20,008	15,218	26,500	20,000	21,500
3040	Travel and Per Diem	-	1,737	3,300	2,000	2,750
3043	Utility Services	-	-	-	-	-
3046	Repair & Maintenance	-	-	-	-	1,600
3054	Books, Subscriptions and Publications	-	3,341	7,900	7,900	6,100
9001	Economic Development Incentives	30,729	29,449	49,500	40,000	55,500
	TOTAL EXPENDITURES	50,737	49,745	87,200	69,900	87,450
FUND BALANCE, SEPTEMBER 30TH						
		197,240	192,089	147,228	162,489	127,639

<u>Account</u>	<u>DESCRIPTION</u>	Actual <u>FY 14-15</u>	Actual <u>FY 15-16</u>	Adopted <u>FY 16-17</u>	Projected <u>FY 16-17</u>	Adopted <u>FY 17-18</u>
	<u>REVENUE</u>					
36110.00	Interest Earnings	23	111	100	150	100
36320.60	Impact Fees	22,561	68,098	50,000	28,300	27,700
	TOTAL REVENUE	22,584	68,209	50,100	28,450	27,800
	 FUND BALANCE, OCTOBER 1ST	 26,229	 23,835	 74,385	 67,642	 71,492
	 REVENUE & FUND BALANCE	 48,813	 92,044	 124,485	 96,092	 99,292
	<u>EXPENDITURES</u>					
3032	Accounting & Auditing	500	500	600	600	550
3054	Books, Publ., Subscr.	24,478	23,902	25,000	24,000	25,000
9101	Transfer to General Fund	-	-	-	-	800
	TOTAL EXPENDITURES	24,978	24,402	25,600	24,600	26,350
	 RESERVE FOR EXPANSION PROJECTS	 23,835	 67,642	 98,885	 71,492	 72,942
	 AVAILABLE BALANCE	 -	 -	 -	 -	 -
	 FUND BALANCE SEPT. 30TH	 23,835	 67,642	 98,885	 71,492	 72,942



**CITY OF EUSITS**  
**CAPITAL IMPROVEMENT PLAN**  
**FY 2017-18**

<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	38,000
Fire Rescue Truck Replacement	120,000
Fire Engine 22 Pumper Replace Debt Service	92,900
Fire Station Garage Doors	25,000
Eustis Mobility New Sidewalks	51,500
Sidewalk Project	80,511
Street Sealing	86,447
Street Resurfacing	327,942
Public Works Dump Truck Replacement	70,000
Public Works Signalization	28,000
Public Works Building Improvements	38,550
Public Works Lake Willy Walk Reseal	30,900
American Legion Ceiling	<u>25,750</u>
<b>SALES TAX FUND TOTAL</b>	<b>1,255,500</b>
<b><u>COMMUNITY REDEVEL TRUST FUND</u></b>	
Public Works Sidewalk/Tree Planting	75,481
Public Works Eustis Seawall Study	<u>40,000</u>
<b>COMMUNITY REDEVEL TRUST FUND TOTAL</b>	<b>115,481</b>
<b><u>WATER &amp; SEWER R &amp; R FUND</u></b>	
Hawley Street Galvanized & Cast Iron Main Replace	125,660
Stevens Ave Main Replacement	61,285
Ardice Ground Storage Tank	819,365
Ardice Bulk Flouride & Controls	26,700
Submersible Pumps	35,000
Lift Station Control Panels	27,000
Manhole Rehab	20,000
Woodward Sewer Replacement	13,390
SCADA Upgrade	<u>82,400</u>
<b>WATER &amp; SEWER R &amp; R FUND TOTAL</b>	<b>1,210,800</b>
<b><u>STORMWATER UTILITY FUND</u></b>	
Tedford Stormwater Improvements	51,500
Liberty Subdivision Stormwater Improvements	154,500
Street Sweeper	<u>200,000</u>
<b>STORMWATER UTILITY FUND TOTAL</b>	<b>406,000</b>

**CITY OF EUSITS**  
**CAPITAL IMPROVEMENT PLAN**  
**FY 2017-18**

<b>FUND/Description</b>	<b>Amount</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>TOTAL CAPITAL IMPROVEMENT PROJECTS</b>	<b><u>3,107,782</u></b>

## City of Eustis Glossary

### Fiscal Year 2018 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 2017-18**

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*Cover Picture: Lake Eustis Sailing Club*