

# **ENTERPRISE FUNDS**

## **DEFINITION**

**ENTERPRISE FUNDS ARE USED TO ACCOUNT FOR OPERATIONS THAT PROVIDE A SERVICE TO CITIZENS, FINANCED PRIMARILY BY A USER CHARGE FOR THE PROVISION OF THAT SERVICE AND ACTIVITIES WHERE THE PERIODIC MEASUREMENT OF NET INCOME IS DEEMED APPROPRIATE FOR CAPITAL, MAINTENANCE, PUBLIC POLICY, MANAGEMENT CONTROL, ACCOUNTABILITY OR OTHER PURPOSES.**

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**CITY OF EUSTIS  
ANNUAL BUDGET**

FUND: WATER & SEWER REVENUE FD. 040

FUND SUMMARY

<u>DESCRIPTION</u>	<u>Actual FY 05-06</u>	<u>Actual FY 06-07</u>	<u>Budget FY 07-08</u>	<u>Estimated FY 07-08</u>	<u>Budget FY 08-09</u>
TOTAL REVENUE	8,425,673	9,160,034	8,321,500	8,559,200	8,315,700
FUND BALANCE, OCTOBER 1ST	<u>3,017,989</u>	<u>4,933,530</u>	<u>5,348,139</u>	<u>7,054,952</u>	<u>4,141,880</u>
REVENUE & FUND BALANCE	11,443,662	14,093,564	13,669,639	15,614,152	12,457,580
TOTAL EXPENDITURES	<u>6,510,132</u>	<u>7,038,612</u>	<u>7,948,473</u>	<u>11,405,989</u>	<u>8,199,755</u>
REQUIRED RESERVES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	1,959,819
FUND BALANCE, SEPTEMBER 30TH	<u>4,933,530</u>	<u>7,054,952</u>	<u>5,721,166</u>	<u>4,141,880</u> (Note 1)	<u>2,298,006</u>

Note 1: FY 07-08 Estimated Surplus has been adjusted \$ 66,283 to reflect the actual FY 07-08 Water & Sewer Revenue Fund costs of Voluntary Separation Program.

**CITY OF EUSTIS  
ANNUAL BUDGET**

FUND: WATER & SEWER REVENUE FD. - 040

Revenues

ACCT. NO.	DESCRIPTION	Actual FY 05-06	Actual FY 06-07	Budget FY 07-08	Estimated FY 07-08	Budget FY 08-09
34030.10	Water Sales	3,651,261	4,119,669	3,575,000	4,000,000	3,850,000
34030.11	Water Sales- Sorrento Hills	237,480	487,413	400,000	400,000	350,000
34030.12	Water Sales - Heathrow	174,521	264,630	280,000	225,000	100,000
34030.20	Water Service Charges	170,328	244,776	75,000	140,000	90,000
34030.21	Water Ser. - Sorrento Hills	0	0	5,000	5,000	5,000
34030.22	Water Ser.- Heathrow	0	0	5,000	5,000	5,000
34030.30	Water Tapping Charges	622,730	225,408	475,000	100,000	100,000
34030.31	Water Tapping - Sorrento	120,750	72,418	65,000	10,000	5,000
34030.32	Water Tapping - Heathrow	18,000	0	10,000	4,000	1,000
34030.33	Water Assessment - Heathrow	-5,280	544	500	1,000	1,000
34030.34	Irrigation Assessment - Heathrow	26,717	6,033	10,000	5,000	5,000
34030.40	Reclaimed Water Sales	37,813	41,916	34,000	45,000	60,000
34030.41	Reuse Assessment - Heathrow	-1,741	179	500	5,000	5,000
34030.50	Backflow Prevention	23,648	6,480	7,500	6,000	6,000
34030.51	Backflow Prevention - Sorrento	6,000	1,440	1,400	500	500
34030.52	Backflow Prevention - Heathrow	480	0	0	0	0
34050.10	Sewer Service Charges	2,601,241	2,832,879	2,580,000	2,800,000	3,000,000
34050.11	Sewer Service- Sorrento Hills	0	178,202	156,000	170,000	190,000
34050.12	Sewer Service- Heathrow	10,593	32,422	28,000	30,000	40,000
34050.20	Sewer Tapping Charges	30,690	12,540	13,000	8,000	8,000
34050.21	Sewer Tapping-Sorrento Hills	15,450	3,960	3,600	1,500	1,000
34050.22	Sewer Tapping-Heathrow	1,320	0	2,500	500	500
34050.23	Sewer Assessment - Heathrow	-4,266	439	500	500	500
34050.50	Composting	0	0	0	0	0
35430.00	Penalties	96,906	109,214	98,000	100,000	100,000
35440.01	Water Violations	1,550	650	0	1,000	1,000
35440.02	Water Violations - Sorrento	4,400	0	0	100	100
35440.03	Water Violations - Heathrow	600	50	0	100	100
36110.00	Interest Earnings	295,768	498,881	455,000	455,000	350,000
36270.00	Sprayfield Lease	5,000	5,000	5,000	5,000	5,000
36430.00	Sale of Fixed Assets	273,868	-1,310	15,000	15,000	15,000
36930.00	Miscellaneous	2,900	8,545	15,000	15,000	15,000
36950.00	Bad Debt Recovery	<u>6,946</u>	<u>7,656</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
TOTAL		<u>8,425,673</u>	<u>9,160,034</u>	<u>8,321,500</u>	<u>8,559,200</u>	<u>8,315,700</u>

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

<b>FUND: WATER &amp; SEWER REVENUE FUND</b>	<b>TARGET BUDGET:</b>	<b>\$</b>	<b>4,661,129</b>
<b>DEPARTMENT: FUND SUMMARY</b>			
<b>PROGRAM: SUMMARY</b>	<b>AMOUNT REQUESTED:</b>	<b>\$</b>	<b>5,047,995</b>

<u>Activities Included:</u>	<u>Amount</u>	<u>Employee FTE</u>
Public Utilities Administration	1,083,688	6
Water	1,976,595	21
Wastewater	<u>1,987,712</u>	<u>17</u>
Subtotal	5,047,995	44
Capital	-	
Subtotal	<u>5,047,995</u>	
Non-Departmental:		
Fund Transfers	2,363,760	
Contingency	458,000	
Insurance	330,000	
Debt Service	-	
Subtotal	8,199,755	
One Time Costs	(360,480)	
Increase In Recurring Revenue	-	
Net Recurring Budget Request	<u>7,839,275</u>	

<u>Budget Summary</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>Description:</u>	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>
Personal Services	2,188,620	2,502,186	2,340,185
Operating Expenses	<u>1,848,345</u>	<u>2,509,781</u>	<u>2,342,287</u>
Subtotal	4,036,965	5,011,967	4,682,472
Capital	239,312	339,691	360,480
Other	<u>2,762,335</u>	<u>5,988,048</u>	<u>3,151,760</u>
Total	7,038,612	11,339,706	8,194,712
Employees:	47	47	44

<u>Activities Not Included:</u>	<u>Amount</u>	<u>Employee FTE</u>
Reduction of CAD operator through VSP Public Utilities Administration		
Operator C-1 position eliminated -Wastewater		
Ground Maintenance Foreman position eliminated through VSP - Water		

**Other Remarks:**

**CITY OF EUSTIS  
ANNUAL BUDGET**

FUND: WATER & SEWER REVENUE FD. - 040

Departmental Expenditure Summary

<u>DESCRIPTION</u>	<u>Actual FY 05-06</u>	<u>Actual FY 06-07</u>	<u>Budget FY 07-08</u>	<u>Estimated FY 07-08</u>	<u>Budget FY 08-09</u>
<b><u>PUBLIC SERVICES</u></b>					
Administration	861,036	885,892	983,874	982,674	1,002,602
Drafting/ Design	119,287	114,818	140,435	140,185	81,086
subtotal	980,323	1,000,710	1,124,309	1,122,859	1,083,688
<b><u>WATER</u></b>					
Administration	231,928	273,823	347,108	349,908	329,077
Treatment	387,331	427,353	467,023	486,723	480,240
Distribution	778,591	747,440	863,618	864,538	794,402
Ground Maintenance	151,056	155,014	175,935	175,935	99,680
Backflow Prevention	57,198	54,108	66,075	66,075	68,170
Utility Televising	50	758	11,987	11,987	1,480
Eastern Water System	88,416	73,547	172,186	222,186	186,416
Reclaimed Distribution	<u>0</u>	<u>0</u>	<u>20,100</u>	<u>20,100</u>	<u>17,130</u>
subtotal	1,694,570	1,732,043	2,124,032	2,197,452	1,976,595
<b><u>WASTEWATER</u></b>					
Administration	116,007	133,736	142,758	142,658	133,282
Collection	350,258	397,426	452,287	453,287	463,385
Treatment	454,703	477,292	627,898	632,398	529,990
Laboratory	138,564	185,925	155,564	159,664	145,313
Disposal	110,605	103,196	149,576	148,576	159,855
Sludge Disposal	61,506	117,207	160,150	154,150	269,900
Eastern W/W Plant	90,491	110,883	204,661	202,161	184,367
Residential Reuse	502	7,349	78,873	79,023	48,832
Eastern Lift Stations	<u>0</u>	<u>10,510</u>	<u>59,630</u>	<u>59,430</u>	<u>52,788</u>
subtotal	1,322,636	1,543,524	2,031,397	2,031,347	1,987,712
<b><u>NON-DEPARTMENTAL</u></b>					
Fund Transfers	2,118,022	2,277,009	1,988,134	3,498,284	2,363,760
Contingency	154,901	158,382	320,601	449,764	458,000
Insurance	219,999	309,472	360,000	300,000	330,000
Debt Service	<u>19,681</u>	<u>17,472</u>	<u>0</u>	<u>1,740,000</u>	<u>0</u>
Total Non-Departmental	2,512,603	2,762,335	2,668,735	5,988,048	3,151,760
<b>TOTAL</b>	<u>6,510,132</u>	<u>7,038,612</u>	<u>7,948,473</u>	<u>11,339,706</u>	<u>8,199,755</u>