

GENERAL FUND

DEFINITION

THE GENERAL FUND IS THE GENERAL OPERATING FUND OF THE CITY. ALL GENERAL TAX REVENUES AND OTHER RECEIPTS THAT ARE NOT LOCATED BY LAW OR CONTRACTUAL AGREEMENT TO ANOTHER FUND ARE ACCOUNTED FOR IN THIS FUND. FROM THIS FUND ARE PAID THE GENERAL OPERATING EXPENDITURES, THE FIXED CHARGES, AND THE CAPITAL IMPROVEMENT COSTS THAT ARE NOT PAID THROUGH OTHER FUNDS.

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**CITY OF EUSTIS
ANNUAL BUDGET**

FUND: GENERAL - 001

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	13,278,611	13,548,846	13,123,826	13,194,136	12,999,532
FUND BALANCE, OCTOBER 1ST	<u>9,748,301</u>	<u>10,498,496</u>	<u>10,366,281</u>	<u>10,366,281</u>	<u>8,438,810</u>
REVENUE & FUND BALANCE	23,026,912	24,047,342	23,490,107	23,560,417	21,438,342
TOTAL EXPENDITURES	<u>12,528,416</u>	<u>13,681,061</u>	<u>15,491,062</u>	<u>14,873,033</u>	<u>14,421,521</u>
REQUIRED RESERVES	5,964,290	5,964,290	5,964,290	5,964,290	6,959,714
FUND BALANCE, SEPTEMBER 30TH (Note 1)	<u>4,534,206</u>	<u>4,401,991</u>	<u>2,034,755</u>	<u>2,723,094</u> (Note 2)	<u>57,107</u> (Note 3)

Note 1: Surplus Available amounts include the \$ 5,964,290 R.V. Park sale proceeds, per Resolution 96-08, these monies are to be considered restricted assets and not available to cover operational expenditures.

Note 2: FY 07-08 Estimated Surplus has been adjusted \$ 248,574 to reflect the actual FY 07-08 General Fund costs of Voluntary Separation Program.

Note 3: Required reserves under the City's Financial Policies for the General Fund is equal to 180 days of recurring expenditures. Recurring Expenditures have been determined to be \$13,919,427 and the required reserve is \$6,959,714.

Total Expenditures	14,421,521
Less: One-Time expenditures	
City Manager Economic Dev. Projects	(146,270)
City Attorney Land Use Attorney	(200,000)
Development Services EAR Report	(95,000)
Insurance Consultant	(25,000)
Small Capital	<u>(35,824)</u>
Total Recurring Expenditures	<u>13,919,427</u>

**CITY OF EUSTIS
ANNUAL BUDGET**

FUND: GENERAL - 001

REVENUE

ACCT. NO.	DESCRIPTION	Actual FY 05-06	Actual FY 06-07	Budget FY 07-08	Estimated FY 07-08	Budget FY 08-09
<u>PROPERTY TAXES</u>						
31101.00	General Property Taxes	4,192,281	4,827,055	4,767,885	4,950,000	4,572,745
31102.00	Delinquent Taxes	10,250	7,505	10,000	10,000	10,000
<u>FRANCHISE TAXES</u>						
31310.00	Florida Power	1,096,757	1,153,141	1,155,000	1,150,000	1,150,000
31311.00	Sumter Electric	11,002	13,806	13,000	13,000	13,500
31340.00	TECO/Peoples Gas	68,198	61,370	53,550	65,000	55,000
31370.00	Town & Country Refuse	190,526	203,864	210,000	200,000	200,000
<u>UTILITY TAXES</u>						
31410.00	Florida Power	1,093,429	1,132,301	1,155,000	1,140,000	1,140,000
31411.00	Sumter Electric	10,416	13,463	14,700	15,000	15,000
31430.00	City Water Sales	267,882	317,237	325,000	305,000	305,000
31440.00	TECO/Peoples Gas	27,099	42,718	47,250	38,000	38,000
31441.00	Sawyer/ Heritage	12,775	12,181	11,000	12,000	12,000
31442.00	Suburban Propane	499	410	400	400	400
31444.00	Other Utility Taxes	48	725	500	500	500
31510.00	Telecommunication Tax	757,665	750,602	752,576	690,000	725,000
<u>BUSINESS LICENSE & PERMITS</u>						
32110.00	Occupational License	89,892	92,556	85,000	85,000	85,000
32120.00	Penalties	851	961	1,000	1,000	1,000
32130.00	Occ. License Appl. Fees	2,095	2,000	1,500	1,500	1,500
<u>NON-BUSINESS LICENSE & FEES</u>						
32210.00	Building Permits	615,418	343,272	300,000	300,000	273,000
32220.00	Plumbing Permits	43,763	16,842	18,000	16,000	16,000
32230.00	Electric Permits	57,636	30,989	30,000	28,000	28,000
32240.00	Gas Permits	617	1,798	500	500	500
32250.00	Mechanical Permits	40,097	17,794	21,000	19,000	19,000
32260.00	Driveway Permits	15,165	6,090	7,500	6,000	6,000
32270.00	State Building Code	306	-579	1,200	400	400
32280.00	Radon Gas Surcharge	60	-940	1,200	400	400
32910.00	Dog Permits	93	0	0	0	0
32960.00	Permit Const. Review	5,186	4,937	3,000	3,000	3,000
<u>INTERGOVERNMENTAL REVENUE</u>						
33120.02	FEMA Grant	212,750	0	0	0	0
33120.03	Bulletproof Vest Grant	3,046	0	0	0	0
33410.02	Wekiva Grant	20,000	0	0	0	0
33420.02	Bryne Grant	20,959	10,858	0	0	0
33420.03	Just JAGC Lake	15,040	0	0	0	0
33420.04	07 Lake 4P4157	0	3,293	0	0	0
33420.05	State Violent Crime Asst.	0	13,556	0	0	0
33510.12	State Revenue Sharing	392,237	452,103	396,358	377,998	362,546
33510.14	Mobile Home License	10,317	11,153	11,000	11,000	11,000

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REVENUE

ACCT. NO.	DESCRIPTION	Actual FY 05-06	Actual FY 06-07	Budget FY 07-08	Estimated FY 07-08	Budget FY 08-09
<u>INTERGOVERNMENTAL REVENUE (Cont'd)</u>						
33510.15	Alcohol Beverage License	12,658	10,956	11,000	11,000	11,000
33510.18	1/2 Cent Sales Tax	1,106,388	985,682	960,465	927,891	910,015
33520.10	Fire Suppression Comp.	1,450	1,800	1,000	1,000	1,000
33770.01	Lake Cty Capital Grant	43,150	24,500	0	0	0
33810.00	County Occupational Lic.	21,627	21,957	20,000	18,000	18,000
33820.00	Impact Fees (Admin.)	25,137	19,176	10,000	5,000	5,000
33830.00	School Imp. Fees (Admin.)	24,388	22,107	10,000	5,000	5,000
33921.00	Housing Authority-PILOT	3,475	3,962	3,692	3,692	3,725
<u>CHARGES FOR SERVICES</u>						
32920.00	Garage Sale Permits	2,355	2,615	2,300	2,300	2,300
34190.01	Admin. Site Plan Modification	1,400	600	700	700	700
34190.02	Admin. Site Plan	1,000	800	700	700	700
34190.04	Admin. Fee	320	0	500	500	500
34190.07	Administrative Variance	0	350	0	0	0
34190.10	After Fact Variance	0	700	0	0	0
34190.11	Alcoholic Beverage Lic Review	1,050	1,225	600	600	600
34190.13	Annexations	5,900	4,500	5,000	3,000	3,000
34190.22	Comp. Plan Amendments	6,000	1,200	5,000	1,200	1,200
34190.25	Concept Plan Review	1,250	250	500	250	250
34190.31	Conditional Uses	1,500	0	1,000	0	0
34190.34	Construction Services	0	128,372	10,000	10,000	20,000
34190.40	Final Plats	2,380	0	0	550	550
34190.43	Garbage Billing Fees	28,919	29,375	28,000	28,000	29,000
34190.55	Minor Lot Splits	1,100	300	500	300	300
34190.58	Prel Subdivision Plans	5,090	8,065	5,000	0	0
34190.70	Outside Sewer Service	0	300	0	0	0
34190.73	Outside Utility Service	3,150	2,250	2,500	1,000	1,000
34190.76	Written Responses	850	1,050	750	500	500
34190.85	Site Plan Review- Comm.	61,701	50,261	25,000	16,000	16,000
34190.86	Site Plan Modifications	2,200	1,600	1,500	1,500	1,500
34190.88	Site Plan Review -Res.	23,200	10,300	7,000	5,000	5,000
34190.97	Utility Billing Services	552,942	549,324	602,759	602,759	638,572
34190.99	Variances	3,150	3,600	3,750	2,000	2,000
34210.01	False Alarms - Police	9,600	13,000	10,000	12,000	12,000
34210.02	Vehicle Inspection Fees	553	256	200	200	200
34220.10	Accident Cost Recovery	6,121	3,149	5,000	3,000	3,000
34220.30	False Alarms - Fire	1,850	400	2,000	2,000	2,000
34220.40	Fire Inspection Fees	20,495	16,718	18,000	18,000	18,000
34220.50	Fire Inspection Permits	6,885	6,140	5,000	4,500	4,500
34220.80	Other Fees	0	0	0	0	0
34380.10	Opening & Closing	21,400	26,770	25,000	23,000	23,000
34710.01	Library User Fees	7,677	6,557	7,000	6,500	6,500
34720.01	Annual Sports Activities	63,078	71,910	50,000	60,000	60,000
34720.02	Swimming Pool Receipts	11,975	19,345	10,000	20,000	20,000
34750.01	Carver Park Rental	0	0	0	0	0

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FUND: GENERAL - 001

REVENUE

ACCT. NO.	DESCRIPTION	Actual FY 05-06	Actual FY 06-07	Budget FY 07-08	Estimated FY 07-08	Budget FY 08-09
<u>CHARGES FOR SERVICES (Cont'd)</u>						
34750.03	Lakeview Room Rental	2,234	2,327	2,000	2,000	2,000
34750.04	Senior Center Rental	14,462	16,422	14,000	14,000	14,000
34750.05	Community Center Rental	32,961	30,787	30,000	30,000	30,000
34750.06	American Legion Rental	11,597	10,577	10,500	10,500	10,500
34750.07	Garden Room Rental	3,523	3,547	3,000	3,000	3,000
34750.08	Ferran Park Rental	75	45	0	30	30
<u>FINES & FORFEITURES</u>						
35110.00	Police Fines	60,892	52,546	60,000	52,000	52,000
35130.00	Parking Fines	935	1,105	1,000	1,000	1,000
35410.00	Code Violations	31,374	25,766	12,000	30,000	30,000
35420.00	Animal Control Fees	0	52	0	0	0
35910.00	Garbage Fines	325	0	0	25	25
<u>MISCELLANEOUS</u>						
34190.44	Grant Reimbursement	0	0	7,500	8,000	8,000
36110.00	Interest Earnings	457,436	580,394	450,000	490,000	510,000
36210.00	Cingular Lease	8,180	8,489	9,000	8,750	9,200
36220.00	Verizon Lease	22,014	22,894	24,000	23,200	24,000
36410.00	Cemetery Lot Sales	34,500	42,490	33,000	30,000	30,000
36420.00	Sale of Land	0	0	0	0	0
36430.00	Sales of Fixed Assets	2,773	5,039	10,000	4,000	4,000
36640.01	American Heart Donation	4,000	0	0	0	0
36910.00	Landfill Avoidance	17,468	27,962	10,000	20,000	20,000
36930.00	Miscellaneous	135,095	39,279	10,000	500	1,073
<u>FUND TRANSFERS</u>						
38114.00	Transfer From Community Redevelopment Fund	0	0	0	37,500	107,341
38140.00	Transfer From Water & Sewer Revenue Fund	1,048,978	1,070,005	1,184,791	1,184,791	1,263,760
38160.00	Transfer From Greenwood Cemetery Fund	<u>12,070</u>	<u>14,637</u>	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>
	TOTAL	<u>13,278,611</u>	<u>13,548,846</u>	<u>13,123,826</u>	<u>13,194,136</u>	<u>12,999,532</u>

**CITY OF EUSTIS
ANNUAL BUDGET**

FUND: GENERAL - 001

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>
<u>GENERAL GOVERNMENT</u>					
City Commission	81,806	91,205	99,325	95,325	78,000
City Manager	208,381	185,467	272,371	357,592	709,459
Finance	1,314,585	1,596,298	1,550,278	1,503,627	1,673,311
Legal	93,062	137,724	185,600	283,875	320,500
Development Services	620,081	645,171	1,037,517	963,238	603,213
Building	278,956	331,813	369,563	364,563	261,950
City Clerk	0	28,642	117,663	104,022	0
Human Resources	<u>457,305</u>	<u>490,707</u>	<u>565,185</u>	<u>519,740</u>	<u>246,263</u>
Total General Government	3,054,176	3,507,027	4,197,502	4,191,982	3,892,696
<u>PUBLIC SAFETY</u>					
Police	3,776,022	4,201,419	4,466,542	4,357,776	4,403,914
Fire	<u>1,455,987</u>	<u>1,650,814</u>	<u>1,843,183</u>	<u>1,839,558</u>	<u>1,742,565</u>
Total Public Safety	5,232,009	5,852,233	6,309,725	6,197,334	6,146,479
<u>PUBLIC WORKS</u>					
Maintenance Garage	116,543	150,588	175,859	175,254	144,992
Building Maintenance	152,301	167,741	169,533	170,860	180,209
Cemetery	<u>104,812</u>	<u>110,891</u>	<u>117,963</u>	<u>120,504</u>	<u>125,603</u>
Total Public Works	373,656	429,220	463,355	466,618	450,804
<u>LEISURE SERVICES</u>					
Library	790,612	881,961	946,786	909,161	866,049
Recreation	<u>1,367,371</u>	<u>1,468,996</u>	<u>1,631,294</u>	<u>1,621,796</u>	<u>1,516,202</u>
Total Leisure Services	2,157,983	2,350,957	2,578,080	2,530,957	2,382,251
<u>NON-DEPARTMENTAL</u>					
Fund Transfers	1,011,901	696,140	528,800	526,094	428,016
Contingency	157,067	237,627	433,146	344,320	186,000
Insurance	445,000	475,756	739,726	475,000	550,000
Projects	90,233	130,943	222,251	122,251	74,275
Grants	<u>6,391</u>	<u>1,158</u>	<u>18,477</u>	<u>18,477</u>	<u>311,000</u>
Total Non-Departmental	1,710,592	1,541,624	1,942,400	1,486,142	1,549,291
TOTAL	<u>12,528,416</u>	<u>13,681,061</u>	<u>15,491,062</u>	<u>14,873,033</u>	<u>14,421,521</u>

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