

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.

**CITY OF EUSTIS
ANNUAL BUDGET**

FUND: GENERAL - 001

FUND SUMMARY

<u>DESCRIPTION</u>	<u>Actual FY 06-07</u>	<u>Actual FY 07-08</u>	<u>Estimate FY 08-09</u>	<u>Budget FY 09-10</u>
TOTAL REVENUE	13,548,846	13,178,303	12,447,413	12,273,090
FUND BALANCE, OCTOBER 1ST	<u>10,498,496</u>	<u>10,366,281</u>	<u>9,211,716</u>	<u>7,544,946</u>
REVENUE & FUND BALANCE	24,047,342	23,544,584	21,659,129	19,818,036
TOTAL EXPENDITURES	<u>13,681,061</u>	<u>14,332,868</u>	<u>14,114,183</u>	<u>13,842,759</u>
REQUIRED RESERVES	5,964,290	5,964,290	6,751,626	5,975,277
FUND BALANCE, SEPTEMBER 30TH	<u>4,401,991</u>	<u>3,247,426</u>	<u>793,320</u>	<u>-</u>
		(Note 1)	(Note 2)	(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: 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 \$13,503,252 and the required reserve is \$6,751,626.

Note 3: Required reserves under the City's Financial Policies for the General Fund have been 180 days of recurring expenditures. The City Commission approved a reduction of this requirement to 90 days over a five-year period. Recurring expenditures have been determined to be \$13,306,696 allowing \$ 663,920 of reserves to be used during FY 09-10 to balance the General Fund.

	<u>Budget</u>
Total Expenditures	13,842,759
Less: One-Time expenditures	
City Attorney Land Use Attorney	(200,000)
Development Services Comp Plan Update	(100,000)
Development Services Transportation Consultant	(50,000)
Economic Development	(20,725)
Organizational Grants/Events	(124,132)
Small Capital	<u>(41,206)</u>
Total Recurring Expenditures	13,306,696

**CITY OF EUSTIS
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REVENUE

ACCT. NO.	DESCRIPTION	Actual FY 06-07	Actual FY 07-08	Estimate FY 08-09	Budget FY 09-10
<u>PROPERTY TAXES</u>					
31101.00	General Property Taxes	4,827,055	4,632,711	4,572,745	4,619,479
31102.00	Delinquent Taxes	7,505	238,204	10,000	10,000
<u>FRANCHISE TAXES</u>					
31310.00	Florida Power	1,153,141	1,131,804	1,150,000	1,196,000
31311.00	Sumter Electric	13,806	14,433	15,750	17,325
31340.00	TECO/Peoples Gas	61,370	55,443	60,000	66,000
31370.00	Town & Country Refuse	203,864	203,066	188,000	188,000
<u>UTILITY TAXES</u>					
31410.00	Florida Power	1,132,301	1,153,738	1,140,000	1,170,000
31411.00	Sumter Electric	13,463	16,170	15,500	15,500
31430.00	City Water Sales	317,237	287,675	292,000	292,000
31440.00	TECO/Peoples Gas	42,718	34,912	36,000	36,000
31441.00	Sawyer/ Heritage	12,181	14,657	13,750	13,750
31442.00	Suburban Propane	410	0	-	-
31444.00	Other Utility Taxes	725	1,150	1,150	1,150
31510.00	Telecommunication Tax	750,602	746,709	746,000	630,000
<u>BUSINESS LICENSE & PERMITS</u>					
32110.00	Occupational License	92,556	107,579	85,000	85,000
32120.00	Penalties	961	1,561	900	1,000
32130.00	Occ. License Appl. Fees	2,000	2,280	1,500	1,500
<u>NON-BUSINESS LICENSE & FEES</u>					
32210.00	Building Permits	343,272	250,991	105,000	130,000
32220.00	Plumbing Permits	16,842	11,693	9,000	11,000
32230.00	Electric Permits	30,989	23,596	11,000	13,100
32240.00	Gas Permits	1,798	216	100	100
32250.00	Mechanical Permits	17,794	12,998	10,000	12,100
32260.00	Driveway Permits	6,090	3,750	1,965	2,000
32270.00	State Building Code	-579	-163	100	100
32280.00	Radon Gas Surcharge	-940	-10	100	100
32910.00	Dog Permits	0	0	-	-
32960.00	Permit Const. Review	4,937	1,820	1,500	1,500
<u>INTERGOVERNMENTAL REVENUE</u>					
33120.02	FEMA Grant	0	0	21,300	0
33120.03	Bulletproof Vest Grant	0	1,733	0	0
33410.02	Wekiva Grant	0	0	0	0
33420.02	Bryne Grant	10,858	0	4,455	0
33420.03	Just JAGC Lake	0	5,088	13,693	0
33420.04	07 Lake 4P4157	3,293	0	0	0
33420.05	State Violent Crime Asst.	13,556	0	0	0

**CITY OF EUSTIS
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FUND: GENERAL - 001

REVENUE

ACCT. NO.	DESCRIPTION	Actual FY 06-07	Actual FY 07-08	Estimate FY 08-09	Budget FY 09-10
<u>INTERGOVERNMENTAL REVENUE (Cont'd)</u>					
33510.12	State Revenue Sharing	452,103	347,377	326,000	312,000
33510.14	Mobile Home License	11,153	9,615	9,200	9,200
33510.15	Alcohol Beverage License	10,956	3,008	10,000	10,000
33510.18	1/2 Cent Sales Tax	985,682	907,708	830,000	750,000
33520.10	Fire Suppression Comp.	1,800	1,800	1,000	1,000
33770.01	Lake Cty Capital Grant	24,500	0	0	0
33810.00	County Occupational Lic.	21,957	22,058	17,200	17,200
33820.00	Impact Fees (Admin.)	19,176	7,225	2,000	2,000
33830.00	School Imp. Fees (Admin.)	22,107	8,089	2,000	2,000
33921.00	Housing Authority-PILOT	3,962	3,723	3,187	3,100
<u>CHARGES FOR SERVICES</u>					
32920.00	Garage Sale Permits	2,615	2,360	0	0
34190.01	Admin. Site Plan Modification	600	200	0	0
34190.02	Admin. Site Plan	800	1,000	400	400
34190.04	Admin. Fee	0	2,950	3,100	3,100
34190.07	Administrative Variance	350	450	0	0
34190.10	After Fact Variance	700	0	0	0
34190.11	Alcoholic Beverage Lic Review	1,225	1,400	1,500	500
34190.13	Annexations	4,500	1,000	1,600	1,000
34190.22	Comp. Plan Amendments	1,200	1,100	1,500	1,200
34190.25	Concept Plan Review	250	0	0	0
34190.31	Conditional Uses	0	2,400	600	1,200
34190.34	Construction Services	128,372	12,182	20,000	0
34190.40	Final Plats	0	550	510	500
34190.43	Garbage Billing Fees	29,375	35,253	33,000	33,000
34190.55	Minor Lot Splits	300	600	400	300
34190.58	Prel Subdivision Plans	8,065	0	0	0
34190.70	Outside Sewer Service	300	300	0	0
34190.73	Outside Utility Service	2,250	300	150	300
34190.76	Written Responses	1,050	750	100	100
34190.85	Site Plan Review- Comm.	50,261	38,281	28,000	15,000
34190.86	Site Plan Modifications	1,600	1,415	500	500
34190.88	Site Plan Review -Res.	10,300	6,938	1,100	2,000
34190.94	Street Vacations	0	300	400	100
34190.97	Utility Billing Services	549,324	602,759	638,572	693,940
34190.99	Variances	3,600	1,350	2,400	1,000
34210.01	False Alarms - Police	13,000	11,850	11,500	11,500
34210.02	Vehicle Inspection Fees	256	190	110	110
34220.10	Accident Cost Recovery	3,149	1,518	150	150
34220.30	False Alarms - Fire	400	5,400	0	0
34220.40	Fire Inspection Fees	16,718	20,510	18,000	18,000
34220.50	Fire Inspection Permits	6,140	4,985	4,500	4,500
34220.80	Other Fees	0	0	2,250	0
		5	0	2,250	0

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FUND: GENERAL - 001

REVENUE

ACCT. NO.	DESCRIPTION	Actual FY 06-07	Actual FY 07-08	Estimate FY 08-09	Budget FY 09-10
<u>CHARGES FOR SERVICES (Cont'd)</u>					
34380.10	Opening & Closing	26,770	21,524	18,500	18,500
34710.01	Library User Fees	6,557	7,123	6,695	6,695
34720.01	Annual Sports Activities	71,910	70,548	60,000	65,000
34720.02	Swimming Pool Receipts	19,345	29,900	20,000	20,000
34750.03	Lakeview Room Rental	2,327	2,347	2,000	2,000
34750.04	Senior Center Rental	16,422	15,415	13,000	13,000
34750.05	Community Center Rental	30,787	32,412	30,000	30,000
34750.06	American Legion Rental	10,577	12,380	8,000	8,500
34750.07	Garden Room Rental	3,547	3,585	3,000	3,000
34750.08	Ferran Park Rental	45	75	230	70
<u>FINES & FORFEITURES</u>					
35110.00	Police Fines	52,546	34,941	34,500	34,500
35130.00	Parking Fines	1,105	1,427	100	100
35410.00	Code Violations	25,766	58,061	5,800	5,800
35420.00	Animal Control Fees	52	0	0	0
35910.00	Garbage Fines	0	150	100	100
<u>MISCELLANEOUS</u>					
34190.44	Grant Reimbursement	0	21,634	21,000	0
36110.00	Interest Earnings	580,394	428,022	300,000	320,000
36210.00	Cingular Lease	8,489	9,013	9,200	9,200
36220.00	Verizon Lease	22,894	23,810	24,750	24,750
36410.00	Cemetery Lot Sales	42,490	36,094	20,000	20,000
36420.00	Sale of Land	0	0	0	0
36430.00	Sales of Fixed Assets	5,039	100	5,000	5,000
36640.01	American Heart Donation	0	0	0	0
36910.00	Landfill Avoidance	27,962	21,521	12,000	12,000
36920.00	Insurance Claim Reimburse	0	3,637	0	0
36930.00	Miscellaneous	39,279	92,159	1,000	1,000
<u>FUND TRANSFERS</u>					
38114.00	Transfer From Community Redevelopment Fund	0	37,500	107,341	-
38140.00	Transfer From Water & Sewer Revenue Fund	1,070,005	1,184,791	1,263,760	1,262,271
38160.00	Transfer From Greenwood Cemetery Fund	14,637	7,436	4,000	4,000
TOTAL		<u>13,548,846</u>	<u>13,178,303</u>	<u>12,447,413</u>	<u>12,273,090</u>

**CITY OF EUSTIS
ANNUAL BUDGET**

FUND: GENERAL - 001

Departmental Expenditure Summary

<u>DESCRIPTION</u>	Actual <u>FY 06-07</u>	Actual <u>FY 07-08</u>	Estimate <u>FY 08-09</u>	Budget <u>FY 09-10</u>
<u>GENERAL GOVERNMENT</u>				
City Commission	91,205	82,148	76,850	70,234
City Manager	214,109	415,911	675,807	498,320
Finance	1,596,298	1,871,787	1,644,388	1,754,898
Legal	137,724	293,384	320,500	320,000
Development Services	976,984	1,088,599	844,433	806,571
Human Resources	<u>490,707</u>	<u>247,412</u>	<u>245,326</u>	<u>243,506</u>
Total General Government	3,507,027	3,999,241	3,807,304	3,693,529
<u>PUBLIC SAFETY</u>				
Police	4,201,419	4,339,853	4,283,682	4,354,066
Fire	<u>1,650,814</u>	<u>1,809,765</u>	<u>1,692,410</u>	<u>1,772,000</u>
Total Public Safety	5,852,233	6,149,618	5,976,092	6,126,066
<u>PUBLIC WORKS</u>				
Public Works	<u>429,220</u>	<u>479,801</u>	<u>519,633</u>	<u>810,349</u>
Total Public Works	429,220	479,801	519,633	810,349
<u>LEISURE SERVICES</u>				
Library	881,961	911,431	860,285	810,916
Parks & Recreation	<u>1,468,996</u>	<u>1,469,742</u>	<u>1,334,700</u>	<u>1,078,714</u>
Total Leisure Services	2,350,957	2,381,173	2,194,985	1,889,630
<u>NON-DEPARTMENTAL</u>				
Fund Transfers	696,140	526,712	420,026	401,700
Contingency	237,627	217,955	302,811	92,303
Insurance	475,756	419,856	484,207	386,770
Projects	130,943	158,512	98,125	7,280
Debt Service	0	0	311,000	311,000
Grants	<u>1,158</u>	<u>0</u>	<u>0</u>	<u>124,132</u>
Total Non-Departmental	1,541,624	1,323,035	1,616,169	1,323,185
TOTAL	<u>13,681,061</u>	<u>14,332,868</u>	<u>14,114,183</u>	<u>13,842,759</u>