

# Adopted Budget Fiscal Year 2012



City of  
**Winter Springs**

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# COMMUNITY PROFILE

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**Mayor and Commission**  
(L to R) Commissioner *Cade Resnick*, Commissioner *Joanne M. Krebs*, Commissioner *Gary Bonner*, Mayor *Charles Lacey*, Commissioner *Rick Brown*, and Deputy Mayor/Commissioner *Jean Hovey*.

**City Manager**

*Kevin L. Smith*

**City Attorney**

*Anthony A. Garganese*

**City Clerk**

*Andrea Lorenzo-Luaces*

**Department Directors**

Community Development  
Finance/Admin Services  
Information Services  
Parks and Recreation (interim)  
Police  
Public Works/Utility

*Randy Stevenson*  
*Shawn Boyle*  
*Joanne Dalka*  
*Chris Caldwell*  
*Kevin Brunelle*  
*Kipton Lockcuff*



# About Our City

## OUR HISTORY

The history of Winter Springs is inextricably linked with Florida's own history of changing ownership. Florida was a Spanish colony from 1513 to 1763, under a British possession from 1763 to 1783, returned to Spanish control in 1783, and finally acquired by the United States in 1821. All of what is now Winter Springs was once owned by a merchant from New York, Moses Levy, who secured thousands of acres in land grants from the Spanish government prior to the U.S. acquisition of the State in 1821. Wealthy landowner Henry Gee and his son persuaded the territorial governor of Florida to give them part of the Moses Levy land grants along Lake Jesup. Although in 1852 the courts upheld the validity of the Spanish land

grants and returned the property to Moses Levy, both Gee Hammock and Gee Creek still bear Henry Gee's name.

Lake Jesup, named for General Thomas S. Jessup, a prominent figure in the Seminole Wars, and the nearby town of Clifton Springs were as far south as steamboats could travel. In the frontier-like atmosphere of the 1800s, wagons hauled people and goods south to the cities of Orlando and Maitland, or transported products and passengers north across Lakes Jesup and Monroe and up the St. Johns River. Brisk business along the wharves encouraged the establishment of industry— Antonio Solary built the wharf in 1872 that bears his name. Lumber and logging ventures, sawmills, and turpentine stills were built in the area. Cattle also became one of the frontier industries. Orange groves were planted, and railroads were extended to serve them.

This area was originally incorporated as North Orlando in 1959, when it boasted no more than 600 residents. However, the growth of the Central

Florida region as a whole contributed to the City's steady development. In 1968 nearby Florida Technological University opened, and has grown to become the nation's third largest university, the University of Central Florida (UCF). The continued development of UCF, its adjacent Research Park, and the growth and development of Central Florida's aerospace and defense industries has fueled consistent, steady development of high quality, suburban style residential neighborhoods from the 1970s to date making Winter Springs one of Central Florida's premiere destinations.

In 1972, the City changed its name to Winter Springs. The Winter Springs Town Center, designed to replicate the feel of "old town" Florida in the geographic heart of the city, opened in 2002. This mixed-use development provides an urban center for the City with a new 54,000 SF Publix store and 61,000 SF of specialty retail shops and office space. Winter Springs is now home to over 34,621 people and is poised to remain one of the state's most livable 'small towns'.

**Sources for Winter Springs History:** *Flashbacks: The Story of Central Florida's Past*, by Jim Robison & Mark Andrews, 1995; *The Orange County Historical Society, The Orlando Sentinel*, and *The Winter Springs Historical Trail*, by Steve Rajtar, 1999.

## QUALITY OF LIFE

Winter Springs is a desirable location for young business professionals and their families. Exceptional "A-rated" schools, nationally recognized parks and trail system, low crime rates, and beautifully landscaped streets make the Winter Springs area a prime location to raise a family.

### Location and Transportation

Conveniently located less than 30 minutes to the beaches of Florida and World Class theme park attractions, Winter Springs also offers businesses easy access to domestic and global markets via two international airports and the deepwater Port Canaveral—making it easy for you or your business to 'get there from here'. Winter Springs is located just 10 miles north of Orlando in south-central Seminole County. The City enjoys a prime location on Central-Florida's roadway network, with easy

access to U.S. 17-92—the commercial corridor for Seminole County—and State Road 417 (Seminole Expressway/Central Florida Greenway), which links the City to Interstate 95, the Florida Turnpike and the southern United States. State Road 417, also known as Seminole Way, is one of the newest 'technology-corridors' in the state. Seminole Way connects the City of Winter Springs to the computer simulation, digital media and photonics industry sectors located at the nearby University of Central Florida, the medical technology and bio-technology industry sectors located at Lake Nona's Medical Center, and the aerospace technologies industry sector located at the Kennedy Space Center.

### Quality and Diversity of Housing

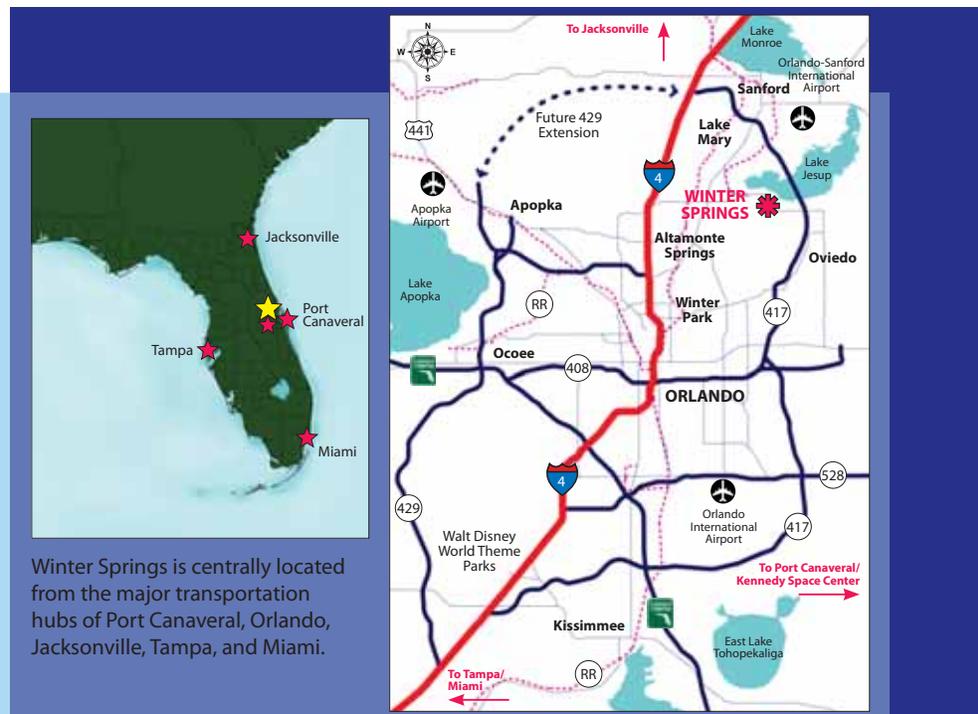
The most often cited benefit by new City residents is the quality and diversity of the City's neighborhoods. Winter Springs boasts a significant inventory of both established and new residential neighborhoods that provide a range of housing options, from single family to apartments. Several of Central Florida's most prestigious residential addresses are found in the neighborhoods near the Tuskawilla Country Club, including neighborhoods such as Carrington Woods, Chelsea

Woods, Chestnut Estates, Country Club Village, Fairway Oaks, Glen Eagle, the Reserve at Tuskawilla, Tuska Oaks and Winding Hollow. The magnificent Tuskawilla Country Club Golf Course meanders through several subdivisions offering golf-front property views and lifestyles.

### Recreational Facilities and Programs

The City of Winter Springs is known for its top-quality parks and recreational facilities and programs. The City has developed nine park sites on over 125 acres for public use, including community and neighborhood parks, passive parks and a senior community therapy pool. In addition to great natural amenities and facilities, the City makes exceptional recreation programming available to its residents. Programs range from youth sports leagues and summer camps to adult softball, flag football, dance and fitness classes. Also, the Winter Springs Senior Center provides programs for the young at heart such as tai-chi, bridge, line dancing, yoga and monthly field trips to local attractions and events.

Sporting tournaments regularly host their local, regional, and statewide championships in Seminole County. The NCAA chose Seminole County to hold its first "green" tennis tournament in





the nation, and the Babe Ruth Baseball League held all their local, regional and state games in the county attracting many teams and families to the area. Such sporting events contributed over \$16 million dollars last year to the local economy.

From family picnics to ping-pong, baseball to ballroom dancing, you are never wanting for something to do in Winter Springs—the City offers activities for all ages! For more information about the City’s parks and recreation facilities and programming, please visit [www.winterspringsfl.org](http://www.winterspringsfl.org), or call the Winter Springs Parks and Recreation Department at (407) 327-6597.

#### Extensive Trail Network and Natural Resources

Located in Seminole County near Lake Jesup, the City of Winter Springs enjoys some of Florida’s most scenic lakes, streams and forests. Birding, fishing and boating are just some of the outdoor activities that the natural resources preserved in Winter Springs encourage. Recognized as a Florida Trail Gateway Community, the City is connected to the Florida Natural Scenic Trail System via its position along the extensive Cross-Seminole Trail. Additionally, as evidence of the City’s commitment to its natural environment it continues its 21st year in recognition by the Arbor Day Foundation as a “Tree City USA”.

#### Primary Schools

Seminole County Public Schools:

- \$996 Million Impact
- Seminole County’s Largest Employer
- Almost 6,000 Employees reside in Seminole County
- 56th Largest School District in the U.S.

The Seminole County Public School System is among the highest rated school systems in the nation. Over 80% of all high school graduates go on to pursue higher education in the form of two or four year degrees or advanced technical training. The district has spent more than \$450 million on renovation and construction of new schools in the past ten years. In the past five years,

more than \$35 million has been spent on technology for the schools and classrooms. Winter Springs is home to five elementary schools, one middle school, and one high school. Visit the Seminole County Public Schools website for in-depth information regarding each school at [www.scps.k12.fl.us](http://www.scps.k12.fl.us) or call (407) 320-0000.

### Higher Education

Winter Springs is less than 13 miles from the University of Central Florida (UCF), one of the most dynamic universities in the country. Offering 225 degree programs, it has become an academic and research leader in numerous fields such as optics, modeling and simulation, engineering and computer science, business administration, education, science, hospitality management and digital media.

UCF's 1,415-acre main campus provides modern facilities with wireless capabilities. More than 53,000 students attend classes on UCF's main campus and its 11 regional campuses located throughout Central Florida.

The University of Central Florida has partnered with the City of Winter Springs to establish the UCF/Winter Springs Small Business Incubator. Learn more about our small business incubator on page 11, Opportunity Site

One: GreeneWay Interchange District.

Seminole State College (SSC) of Florida has a campus located in the nearby City of Oviedo. SSC is a full-service education provider offering four-year degrees and two-year college-credit degrees (A.A. and A.S.), specialized career certificates, continuing professional education, and an array of culturally stimulating events including theatrical and musical performances, planetarium shows, and culturally relevant guest speakers.

## CULTURAL ACTIVITIES

Winter Springs hosts many cultural events throughout the year providing opportunities for families and visitors to enjoy the many public facilities and amenities offered by the City. Local artisans and businesses thrive as well, benefitting from the thousands of visitors drawn to these events each year for cities region-wide.

### Winter Springs Festival of the Arts

One of the City's signature events, this free art, wine, and jazz festival attracts residents and visitors to the upscale event. Patrons stroll along beautiful Blumberg Boulevard viewing the work of 125 fine artists, enjoying music and entertainment by performing artists,

and tasting a variety of foods. The popularity and attendance at this regional festival continues to increase, with over 20,000 attendees at the 2009 festival.

### Central Florida Highland Games

The Scottish-American Society of Central Florida holds the Central Florida Highland Games on the third weekend in January at the City of Winter Springs' Central Winds Park. This multi-day event is one the largest highland game events held in the United States, and has become one of the most well-attended events in Seminole County, with over 25,000 people in attendance in 2010. For additional information about the Central Florida Highland Games go to [www.flascot.com](http://www.flascot.com).

### Hound Ground Dog Park

In 2010 the City opened a brand new permanent dog park known as the Hound Ground. This charming park offers fenced in, leash-optional areas for large and small dogs, water and shade facilities, and a training area. The Hound Ground Dog Park is located at 900 East State Road 434. For additional information please contact (407) 327-6597. ■





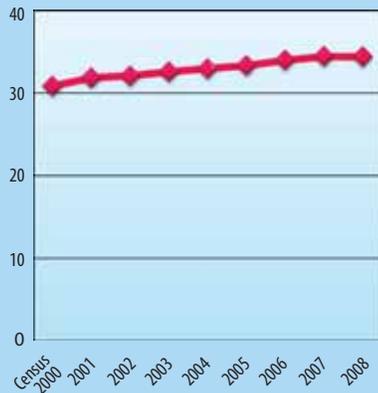
# Winter Springs Demographics

## An Affluent City on the Rise

The demographics data for the City of Winter Springs presents a growing City that is home to young, affluent, well educated, professional families. The City's housing stock is composed of higher quality, higher value and newer homes when compared to Seminole County and the State of Florida as a whole.

### POPULATION GROWTH IN THOUSANDS

Source: Bureau of Economic and Business Research (BEBR)

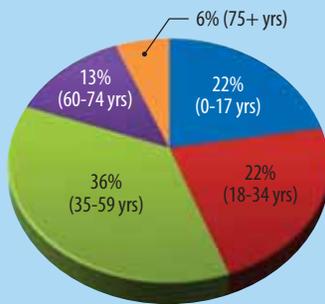


## Population Growth

The City of Winter Springs has grown rapidly over the past 25 years. From a population of 18,489 in 1985, the City's population has almost doubled to 34,621. This continued, steady growth is a testament to the City's hard-earned reputation as a premier destination.

### POPULATION BY AGE

Source: Decision Data Resources, June 2009, Metro Orlando EDC

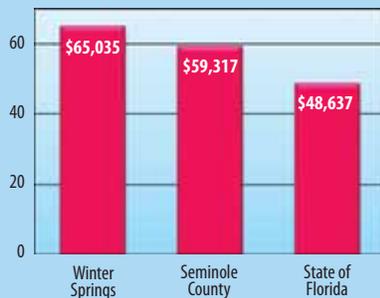


## Population by Age

The median age for Winter Springs is 40 years old, which adds to the young vibrant community. Over 40% of the City's population is less than 34 years old! 36% of the City's population is between the age of 35 and 59. 19% of the City's population is over 60 years of age.

### MEDIAN HOUSEHOLD INCOME IN THOUSANDS

Source: US Census Bureau, 2006-2008 American Community Survey



## Median Household Income

Winter Springs residents are some of Central Florida's most affluent. The median household income for Winter Springs residents is \$65,035. This amount is higher than the State and County levels of \$48,637 and \$59,317, respectively. The comparatively high median household income level coupled with a relatively young population creates ideal market conditions for the continued development of the professional service and retail trade sectors.

## Cost of Living

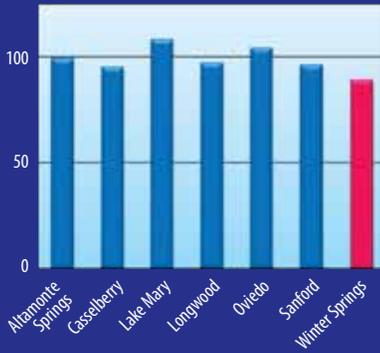
The cost of living in Winter Springs is one of the lowest in Seminole County. A low cost of living, comparative housing values and amenities will ensure that Winter Springs continues to be Central Florida's destination of choice.

## Housing Stock

Winter Springs housing stock is one of the newest, and highest quality in Central Florida and the State. Over 70% of the City's residential housing stock was built after 1980. The value and quality of the housing stock has been improving also. In 2000, the estimated median value for a house or condo was \$124,500, in 2008 that value had risen to \$269,900! The median value of owner-occupied units in the City of Winter Springs is \$269,900 which exceeds the median values of both Seminole County and the State of Florida at \$264,900 and \$226,300, respectively.

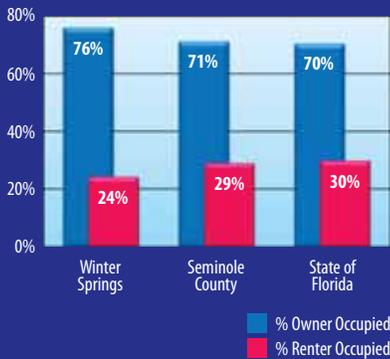
## COST OF LIVING

Source: Sterling's Best Places 2009 & City Data 2009



## HOUSING TENURE

Source: US Census Bureau, 2006-2008 American Community Survey



## MEDIAN HOME VALUE OF OWNER-OCCUPIED UNITS IN THOUSANDS

Source: US Census Bureau, 2006-2008 American Community Survey



More people own their own home (76%) and fewer people rent (24%) their homes in Winter Springs when compared to the State of Florida (70%-own and 30%-rent) and Seminole County (71%-own and 29%-rent) averages.

## Educational Attainment

Winter Springs residents have higher educational attainment levels than State and Seminole County averages. Over 90% of the City's residents have high-school diplomas and 38% have bachelors degrees or higher. Over 2,700 (12%) residents have attained graduate level master's and doctorate degrees.

## Business Community

The City of Winter Springs business community is composed of a wide range of industries. The largest industry sectors comprising the business community are, in descending order, (1) Education, Health Care, Social; (2) Retail Trade; (3) Professional, Scientific, Management; (4) Construction; and (5) Finance, Real Estate, and Insurance. The concentration of professional services, health care and financial sectors corresponds with the City's residents high level of educational attainment

and the high median income levels. The diversified composition of the Winter Springs business community represents a significant workforce resource for relocating or expanding companies. Technically skilled workers and experienced business professionals already call Winter Springs home. ■



## EDUCATIONAL ATTAINMENT

Source: US Census Bureau, 2006-2008 American Community Survey



## INDUSTRY DISTRIBUTION

Source: US Census Bureau, 2006-2008 American Community Survey



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# BUDGET MESSAGE

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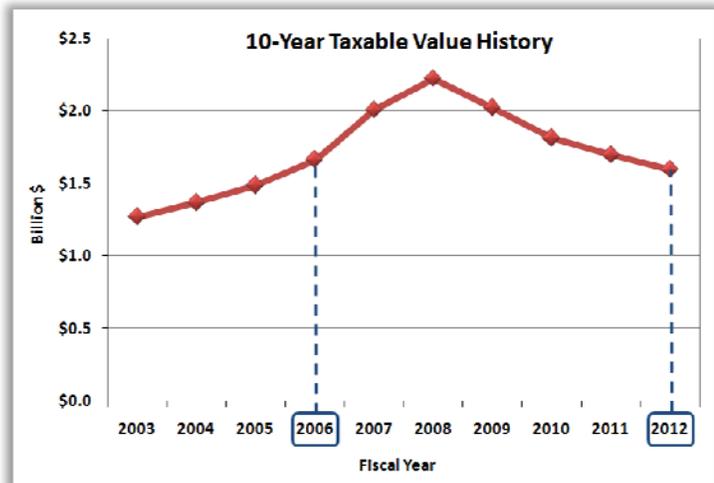


## EXECUTIVE SUMMARY

Submitted with Proposed Budget on 6/28/11  
**Highlighted** sections provide Adopted update

The Fiscal Year 2012 Budget, as proposed, totals \$44,117,164, representing a \$6,152,669, or 12.2%, decrease over the prior fiscal year's total budget of \$50,269,833. Total proposed General Fund spending of \$15,133,193 represents a \$1,543,541, or 9.3%, reduction from the prior fiscal year. The proposed operating millage rate of 2.4500 mills represents a 0.0214 mill reduction from the prior fiscal year. The voted debt service millage rate of 0.1100 mills remains unchanged.

The continuation of depressed economic conditions and prior mandates of the State Legislature have resulted in the presence of limited resources, especially in the General Fund, available to fund the Fiscal Year 2012 Budget including uncommonly low levels of projected sales taxes revenues, State-shared revenues, interest earnings, and property tax revenues. Preliminary ad valorem taxable values, as provided by the Seminole County Property Appraiser, are down 5.6% over the prior year, resulting in a \$266,167 reduction in property tax revenues in the General Fund in Fiscal Year 2012. Over the past four years, ad valorem taxable values are down 28%, placing current projections for Fiscal Year 2012 at a level under that of Fiscal Year 2006 levels (*as shown in chart at right*).



Additionally, it is notable that (per information provided by the Seminole County Property Appraiser's Office) due to the "Save Our Homes Cap" of 1.5% for this tax year (FY 2012), 4,014, or 43%, of the 9,402 total homesteaded properties in Winter Springs will not experience a decrease in their individual taxable value, despite the 5.6% City-wide taxable value reduction referenced above. An individual property's particular tax bill depends upon several factors (e.g., Property Appraiser valuation/taxable value, accumulated Save Our Homes savings, millage rate(s)), but, generally speaking, even if the City millage rate remains unchanged for Fiscal Year 2012, these 4,014 homestead parcels would see an increase in their City property taxes. The same would hold true for the millage rates of the other levying authorities (i.e., School Board, County, SJRWMD, etc.).

In light of the challenges before us, it is more imperative than ever that we continue the utilization of the concerted proactive approach and related strategies that were previously implemented effective with our Fiscal Year 2010 Budget. These measures have positioned us well to meet and overcome these challenges and limitations in Fiscal Year 2012, without raising our millage rate (and actually being able to provide a slight millage reduction), sacrificing our ability to meet the goals adopted in our Strategic Plan, or reducing the outstanding current level of services provided to our citizens.

### Strategic Plan

In October 2009, the Commission adopted the City's FY 2010 - FY 2012 Strategic Plan. In addition to memorializing the following basic values that guide our actions...

#### **Transparency ▪ Customer Service ▪ Fiscal Responsibility ▪ Excellence ▪ Teamwork**

...this plan was created to establish the course to the vision of our future through the input and cooperative efforts of the various stakeholders in our community including the Mayor and City Commission, and our citizens and business owners. Furthermore, this Plan serves to support our efforts to utilize a long-term proactive approach in our planning and budgeting and assist us in the proper allocation of our resources during this budget process. Accordingly, this Budget continues to align our appropriated resources with those strategies required to meet the goals adopted in our Strategic Plan.

## **Budget Strategies**

The City's Fiscal Year 2012 Proposed Budget continues to incorporate those strategies previously implemented effective with our Fiscal Year 2010 Budget including personnel reorganizations, utilization (as needed) of General Fund reserves to fund General Fund capital expenditures, and zero-based budgeting. As previously discussed, these strategies, and our associated proactive approach to our planning and budgeting, have proved successful in addressing and overcoming the current budget challenges facing the City.

Since personnel-related expenditures represent approximately 70% of total General Fund expenditures, it is imperative that these costs be closely examined and monitored on an ongoing basis. Several personnel reorganization plans, resulting in significant cost savings without reduction in service levels, have been previously implemented over the past two and a half years and further plans are currently under consideration for future implementation. We will examine our overall staffing structure on a continuing basis for potential additional reorganizations and/or outsourcing opportunities in order to ensure we have the most efficient and effective use of our limited resources.

The Fiscal Year 2012 Proposed Budget, as an interim strategy, includes no appropriations for capital expenditures in the General Fund. Rather, a listing of Capital expenditures, as requested by Department Directors, is included herein for the Commission's consideration on an "a la carte" basis. Those expenditures, if any, approved by the Commission would be funded from a combination of General Fund reserves and other appropriate and available funding sources, e.g., grants, impact fees, etc. In the Adopted Budget there is \$772,346 in General Fund capital expenditures, \$369,750 of which will be reimbursed with inter-governmental revenues (see page 41).

Finally, preparation of our Fiscal Year 2012 Budget was facilitated with the continued utilization of a zero-based budgeting paradigm. This technique, which reverses the working process of traditional incremental budgeting, is aimed at ensuring that only a justifiable and defensible level of expenditures is appropriated, thus facilitating our ability to continue to provide our citizens with a millage rate that reflects only that which is justly required for the provision of City services.

Summary information related to the Fiscal Year 2012 Proposed Budget is provided beginning on the next page.

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## **OVERALL BUDGET REVENUES**

Based upon an operating millage assumption of 2.4500 mills, total revenues and transfers in are projected to decrease by 12.4% in FY 2012. Inclusive of appropriations from fund balances, a total decrease of 12.2% is projected as follows:

	<b><u>FY 2011 Original Budget</u></b>	<b><u>FY 2012 Proposed Budget</u></b>	<b><u>Change</u></b>
General Fund	\$16,138,136	\$15,248,336	(5.5%)
Other Governmental Funds	14,328,564	13,563,269	(5.3%)
Enterprise Funds	<u>15,362,213</u>	<u>11,312,995</u>	<u>(26.4%)</u>
Sub-Total	\$45,828,913	\$40,124,600	(12.4%)
Appropriation from Fund Balances	4,440,920	3,992,564	(10.1%)
Total	<u>\$50,269,833</u>	<u>\$44,117,164</u>	<u>(12.2%)</u>

## **OVERALL BUDGET SPENDING**

Total expenditures and transfers out are projected to decrease by 15.5% in FY 2012. Inclusive of appropriations to fund balances, a total decrease of 12.2% is projected as follows:

	<b><u>FY 2011 Original Budget</u></b>	<b><u>FY 2012 Proposed Budget</u></b>	<b><u>Change</u></b>
General Fund	\$16,676,834	\$15,133,193	(9.3%)
Other Governmental Funds	16,927,867	16,176,528	(4.4%)
Enterprise Funds	<u>16,578,950</u>	<u>11,083,673</u>	<u>(33.1%)</u>
Sub-Total	\$50,183,651	\$42,393,394	(15.5%)
Appropriation to Fund Balances	86,182	1,723,770	1900.2%
Total	<u>\$50,269,833</u>	<u>\$44,117,164</u>	<u>(12.2%)</u>

## **OVERALL CHANGE IN FINANCIAL POSITION**

The year-ending cash position in the General Fund and Enterprise Funds is projected to increase slightly, while the overall cash position in Other Governmental Funds is projected to decrease as follows:

	<b><u>FY 2011 Year End Projected Cash Position</u></b>	<b><u>FY 2012 Year End Projected Cash Position</u></b>	<b><u>Change</u></b>
General Fund	\$8,252,699	\$8,367,842	\$115,143
Other Governmental Funds	\$9,837,646	\$7,224,387	(\$2,613,259)
Enterprise Funds	<u>\$1,902,958</u>	<u>\$2,132,280</u>	<u>\$229,322</u>
Total	<u>\$19,993,303</u>	<u>\$17,724,509</u>	<u>(\$2,268,794)</u>

The above FY 2012 year end projected cash position in the General Fund does not reflect any potential capital appropriations, as they will be considered during budget workshop deliberations and, if approved, incorporated into the budget at that time. At the funding level presented for consideration, any resulting approved capital expenditures will not affect the fiscal viability of the General Fund. The decrease in Other Governmental Funds is principally related to large expenditures in capital improvements and does not represent issues with the financial viability of the fund.

## **REVENUE HIGHLIGHTS**

### **AD VALOREM**

In order to fund the FY 2012 Proposed Budget, a total millage rate of 2.5600 mills, inclusive of an operating millage rate of 2.4500 and a voted debt millage rate of 0.1100, is proposed. This rate represents a 0.0214 mill reduction from last year's millage rate as shown below:

	<b><u>FY 2011</u></b>	<b><u>FY 2012</u></b>	<b><u>Change</u></b>
Operating	2.4714	2.4500	(0.0214)
Voted Debt	<u>0.1100</u>	<u>0.1100</u>	<u>0.0000</u>
Total	2.5814	2.5600	(0.0214)

Incorporating the preliminary FY 2012 County MSTU millage, the combined proposed millage rate, representing a 0.0214 mill reduction from last year, to City taxpayers is 4.8899 mills as shown below:

	<b><u>FY 2011</u></b>	<b><u>FY 2012</u></b>	<b><u>Change</u></b>
City Operating	2.4714	2.4500	(0.0214)
City Voted Debt	0.1100	0.1100	0.0000
County MSTU (prelim.)	<u>2.3299</u>	<u>2.3299</u>	<u>0.0000</u>
Total	4.9113	4.8899	(0.0214)

At 2.4500 mills, the FY 2012 operating millage rate would be 6.14% less than the estimated "rolled-back" rate of 2.6103 mills, based on the preliminary ad valorem tax base provided by the Seminole County Property Appraiser.

Due to the decrease, as shown below, in the City's FY 2012 ad valorem tax base, a \$55,500 transfer from the General Fund to the associated Debt Service Fund is necessary, and thus appropriated, in order to maintain the voted debt millage rate at a constant 0.1100 mills. This action is consistent with the approved strategy utilized in FY 2011 which necessitated a \$44,000 transfer for this purpose.

The preliminary FY 2012 ad valorem tax base compares to the final base for FY 2011 as follows:

<b><u>FY 2011</u></b> <b><u>(Adopted)</u></b>	<b><u>FY 2012</u></b> <b><u>(Preliminary)</u></b>	<b><u>Change</u></b>
\$1,690,682,485	\$1,595,792,913*	(\$94,889,572) / (5.6%)

*\*Includes New Construction totaling \$1,779,558.*

Based on the information provided above, projected FY 2012 General Fund Ad Valorem Revenues are expected to decrease \$266,167 or 6.6% as follows:

<b><u>FY 2011</u></b>	<b><u>FY 2012</u></b>	<b><u>Change</u></b>
\$4,019,472	\$3,753,305	(\$266,167) / (6.6%)

### **STATE SHARED REVENUES**

Due to current economic conditions and other related factors, FY 2012 State Shared Revenues are projected to remain at depressed levels and decrease \$121,329 or 4.1% as follows:

<b><u>FY 2011</u></b>	<b><u>FY 2012</u></b>	<b><u>Change</u></b>
\$2,945,329	\$2,824,000	(\$121,329) / (4.1%)

## **PUBLIC & COMMUNICATION SERVICES TAX & ELECTRIC FRANCHISE FEE**

Projected FY 2012 General Fund Revenues from Public & Communication Services Taxes and Electric Franchise Fees are expected to decrease \$111,917 or 2.2% as follows:

<u>FY 2011</u>	<u>FY 2012</u>	<u>Change</u>
\$5,083,717	\$4,971,800	(\$111,917) / (2.2%)

## **OTHER GENERAL FUND REVENUE SOURCES**

Other General Fund revenue sources are expected to decrease \$390,387 or 9.5% due primarily to the one-time utilization of funds from the defunct Medical Transport Fund for pension funding purposes in FY 2011 and projected FY 2012 reductions in interfund transfers and Red-Light Camera Revenues. This decrease is mitigated by the transfer of the balance of unused Emergency & Disaster Relief funds (re: 2004 hurricane clean-up/FEMA) back to the General Fund in FY 2012.

<u>FY 2011</u>	<u>FY 2012</u>	<u>Change</u>
\$4,089,618	\$3,699,231	(\$390,387) / (9.5%)

## **WATER & SEWER REVENUES**

Revenues in the Water & Sewer Operating Fund are projected to increase \$193,595 or 2.3% as follows:

<u>FY 2011</u>	<u>FY 2012</u>	<u>Change</u>
\$8,332,900	\$8,526,495	\$193,595 / 2.3%

These amounts do not include anticipated non-recurring grant proceeds from the St. John's River Water Management District or non-recurring proceeds from planned State Revolving Loan Fund (SRLF) financing, for construction of the initial phase(s) of the Lake Jesup Reclaimed Water Plant Project.

Effective October 1, 2009, the City implemented increases in its water, sewer, and reclaimed water rates resulting from recommendations of a study performed by the City's rate consultant. Per this study, these increases were necessary to fund system capital improvement needs, to ensure the fiscal viability of the Water & Sewer Operating Fund, and to ensure that the City would be able to meet its legal obligations for bonded debt coverage.

As provided in this study, potable water rates and sewer rates are scheduled to increase 7% each for FY 2012 and are incorporated into this budget, accordingly. This rate change results in a \$4.21 increase in the average user's monthly utility bill (based on an average consumption of 9,000 gallons per month) and maintenance of the City's comparative rate position in the general mid-point of rates charged by other neighboring Utility Systems.

In concert with these rate increases, the Water & Sewer Operating Fund has been, and continues to be, subjected to the same overall cost-cutting measures (e.g., zero-based budgeted, personnel reorganizations) previously applied to all other operating funds of the City. Additional cost saving measures, such as advance debt refunding and outsourcing, have also been successfully employed, with continued evaluation ongoing for further implementation as deemed warranted and feasible.

Study-recommended increases in reclaimed water rates for FY 2011 and FY 2012 have been abated pending further consideration. Thus, no increases in reclaimed rates are planned for or provided in the FY 2012 budget. Staff and the City's rate consultant performed additional analyses of the City's reclaimed rates during FY 2011 and concluded that the current reclaimed rate structure is sufficient, in concert with potable, sewer and other revenues, to cover related expenses and required debt ratios, at this time. At the time a decision is made to move forward with Phase II of the Lake Jesup Reclaimed

Water Project, additional analysis will take place to evaluate the required and necessary reclaimed rate structure.

### **DEVELOPMENT SERVICES REVENUES**

Revenues in the Development Services Fund are projected to increase slightly by \$10,500 or 2.4% as follows:

<u>FY 2011</u>	<u>FY 2012</u>	<u>Change</u>
\$446,000	\$456,500	\$10,500 / 2.4%

Due to the continuation of depressed economic conditions affecting revenues applicable to this fund, an operating deficit is currently projected in this fund for FY 2012. As in recent prior years, it is recommended that this deficit be cured via a temporary transfer/loan from General Fund reserves.

This deficit has been mitigated via the application of cost-cutting measures (e.g., zero-based budgeted, personnel reorganizations) applied to all other operating funds of the City. Thus, related appropriated expenditures in this fund for FY 2012 have been reduced \$55,940 or 8.2% over the prior fiscal year, and 33.3% cumulatively over the prior two fiscal years. We are continually examining this fund for cost-saving options and will implement as warranted and deemed operationally feasible.

### **OTHER RATES AND CHARGES**

No other changes in fees and charges are anticipated at this time for FY 2012.

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## EXPENDITURE HIGHLIGHTS

### PERSONNEL COSTS

Personnel costs include employee salaries, FICA, health and life insurance, worker's comp, and pension. FY 2012 personnel costs, totaling \$13,415,341, are proposed to decrease 8.8% over the prior fiscal year as follows:

	<u>FY 2011 Original Budget</u>	<u>FY 2012 Proposed Budget</u>	<u>Change</u>
General Fund	\$11,432,459	\$10,537,506	(7.8%)
Other Governmental Funds	0	0	0%
Enterprise Funds	<u>3,279,804</u>	<u>2,877,835</u>	<u>(12.3%)</u>
Total	\$14,712,263	\$13,415,341	(8.8%)

**Staffing and Wages.** In light of the limited availability of revenues to appropriate in FY 2012, funding for employee merit increases is not recommended and therefore not included in the FY 2012 Proposed Budget. The FY12 Adopted Budget subsequently included an across-the-board 2% merit effective October 2011. Additionally, in accordance with our ongoing evaluation of staffing levels, the following personnel reorganization measures, which generate cost-savings without reducing our current service levels, are included in the FY 2012 Proposed Budget (*each of these reorganization measures was made in collaboration with and on the recommendation of the respective Department Head*):

- A Full-Time Human Resources Coordinator position has been reclassified to a Full-Time Human Resources Specialist position with a portion of those duties reallocated to current staff and other resources.
- A Full-Time Arborist position has been eliminated and those duties have been reallocated to current staff (including a current staff member who is an ISA certified Arborist).
- A Full-Time Purchasing Coordinator position has been eliminated and those duties have been reallocated to current staff.
- A Full-Time Accounts Payable Supervisor position has been eliminated and those duties have been reallocated to current staff.
- A Full-Time Accounts Payable Clerk position has been eliminated in favor of utilization of Part-Time staff.
- A Full-Time Utility Billing Customer Service Rep position has been eliminated in favor of utilization of Part-Time staff.
- A Full-Time Utility Billing Data Entry Clerk position has been eliminated and those duties have been reallocated to current staff.
- A Full-Time Maintenance Worker position in Parks & Recreation has been eliminated and those duties have been outsourced.
- A Full-Time Spray Technician position in Parks & Recreation has been eliminated and those duties have been outsourced.
- A Full-Time Recreation Programs Supervisor position has been reclassified to a Full-Time Recreation Program Coordinator position.
- A Temporary Full-Time Imaging Clerk (Records Management Project) has been eliminated due to completion of the related phase of the project.
- A Full-Time Public Works Capital Projects Coordinator position has been eliminated and those duties have been reallocated to current staff. Potential outsourcing of some or all of these duties will be considered as future demand warrants.
- A Part-Time Public Works Administrative Secretary position has been eliminated and those duties and those duties have been reallocated to current staff.

- A Full-time Communication Specialist position in the Police Department has been eliminated in favor of utilization of Part-Time staff.
- Three (3) vacant entry-level Police Officer positions are currently not funded. We are seeking and have applied for a COP's grant to provide full funding for these three (3) positions. In concert with the Police Chief, we have developed multiple back-up plans to ensure no service level reductions occur if we are not successful in procuring this grant.
- Two (2) Full-Time Utility Superintendent positions (each managing separate functions) have been eliminated in favor of merging these positions into one (1) new Utility Manager position which will manage both functions.
- A Full-Time Utility Team Leader has been eliminated and those duties have been reallocated to current staff.
- A Full-Time Utility Maintenance Mechanic has been eliminated and those duties have been reallocated to current staff and outsourced.
- A Full-Time Utility Wastewater Operator Trainee position has been eliminated and those duties have been reallocated to current staff.

Total resulting proposed FTE's for FY 2012, with accompanying trailing three-year historical data, are as follows:

	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>
Full-Time	234	228	217	<u>200</u>
Part-Time	<u>16.33</u>	<u>16.33</u>	<u>17.58</u>	<u>18.38</u>
Total FTE's	250.33	244.33	234.58	<u>218.38</u>

The total FY 2012 Full-Time employee count represents a seventeen (17) employee decrease over FY 2011 (Proposed). Total Full-Time employee count in the Adopted Budget is 199, one less than the Proposed Budget which brings the total FTE count to 217.38. The eliminated position was an Administrative Assistant in the Code Enforcement Division. The FY 2012 Part-Time FTE level represents a (purposeful) 0.8 FTE or 4.6% increase over FY 2011 as the enhanced utilization of Part-Time personnel provides cost-savings resulting from savings in employee benefits, as necessary for Full-Time employees, while aiding in our ability to ensure current service levels are maintained.

Additional cost-saving and service-enhancement reorganization plans are currently under consideration for implementation in FY 2012 and, if deemed operationally and financially feasible, will be incorporated in the FY 2012 Final Budget for consideration and approval.

**Pension.** As previously discussed, funding of the City's Defined Benefit Pension Plan is an important and critical area of focus. Due to the nature of a Defined Benefit plan, the City is statutorily obligated to provide funding sufficient to keep the plan actuarially sound. In a typical Defined Benefit plan structure, market gains are expected to fund the majority of this financial obligation. However, when market conditions result in losses and an associated decrease in plan assets (as has been experienced in recent years), the City is obligated to fund these losses to the extent necessary to make the plan "actuarially whole." Thus, a Defined Benefit plan and its associated structure and contractual liability must be proactively monitored and reviewed in order to ensure the City's fiscal ability to meet its related statutory obligation, as well as to ascertain the ongoing viability of this type of plan (in its current form).

With this in mind, in Fiscal Year 2011, the City, through its Actuary, prepared a study of our current Defined Benefit Pension Plan to evaluate the Plan's ongoing viability and associated options for reducing plan costs. After a comprehensive analysis, including solicitation of employee feedback and participation of the Pension Board of Trustees, the City Commission approved recommended changes to the current City Pension Plan, summarized as follows:

1. The Defined Benefit Plan will not be available to employees (excluding sworn Police Officers) hired after September 1, 2011. Alternatively, employees (other than sworn Police Officers) hired after September 1, 2011 will be offered a Defined Contribution Pension Plan.

2. The current pension multiplier of 3.0% has been reduced to 2.5% for all employees other than sworn Police Officers and Firefighters.
3. Accrued sick and vacation leave "lump sum" payouts are no longer included in an employee's "average final compensation" for pension calculation purposes, as provided by recent mandated State legislation.
4. Overtime payments in excess of 150 hours per plan year are no longer included in an employee's "average final compensation" for pension calculation purposes, as provided in concept by recent mandated State legislation.
5. A seven (7)-year cliff vesting approach has been instituted rather than the current "step-vesting" approach.
6. The minimum age and service requirements for (unreduced) retirement have been increased from "55 years of age with 10 years of service" to "55 years of age with 15 years of service."
7. Employee's required pension contributions have been increased from 3% to 5%.

Fiscal Year 2011 funding requirements from the City for the Defined Benefit Pension Plan, in its prior (pre-changes listed above) form, were approximately \$2.6 million. The changes detailed above will serve to reduce that contribution requirement by approximately 30%.

**Health Insurance.** For the past two (2) fiscal years, the City has been able to offer an HMO-type health insurance plan to its employees with only minimal or no increases in annual costs to the City. However, due to an unfavorable current year employee claims history, initial projections for FY 2012 anticipate an increase in plan costs (to the City) under the current benefit structure. In light of this information and the limited availability of revenues to appropriate in Fiscal Year 2012, it is recommended that the City transition from the current HMO-type plan to Major Medical benefit plan structure. Staff is currently evaluating options for the specific structure of this recommended plan and its associated costs for presentation to the Commission for consideration in July 2011.

## OPERATING COSTS

FY 2012 Operating Costs, totaling \$10,197,668, are proposed to decrease 2.0% over the prior fiscal year, due primarily to the continuation of zero-based budgeting as follows:

	<b><u>FY 2011 Original Budget</u></b>	<b><u>FY 2012 Proposed Budget</u></b>	<b><u>Change</u></b>
General Fund	\$4,650,921	\$4,505,187	(3.1%)
Other Government Funds	3,190,681	3,136,322	(1.7%)
Enterprise Funds	<u>2,562,786</u>	<u>2,556,159</u>	<u>(0.3%)</u>
Total	\$10,404,388	\$10,197,668	(2.0%)

General Fund changes in operating costs, by department, are as follows:

<b><u>Department</u></b>	<b><u>FY 2011</u></b>	<b><u>FY 2012</u></b>	<b><u>Change</u></b>
Executive	\$72,765	\$71,495	(\$1,270)
General Government	640,435	559,303	(81,132)
Finance & Admin Services	731,925	731,125	(800)
Information Services	365,280	295,411	(69,869)
Public Works	275,200	237,950	(37,250)
Community Development	995,033	976,270	(18,763)
Police	779,278	834,383	55,105
Parks & Recreation	<u>791,005</u>	<u>799,250</u>	<u>8,245</u>
Total	\$4,650,921	\$4,505,187	(\$145,734)

Operating cost increases in the Police Department are due to increased fuel costs. Operating cost increases in the Parks & Recreation Department are due to the outsourcing of the grounds chemical application function and associated City staff reductions (resulting in a cost savings and category shift in costs from “Personnel Costs” to “Operating Costs”).

## DEBT SERVICE

**Water & Sewer Fund Bonded Debt.** During FY 2011, advance refunding opportunities arose due to a favorable interest rate environment, presenting an opportunity for eligible Water and Sewer Bonds to be replaced with traditional Bank Notes. Series 2000 Revenue Bonds (\$8,464,906) with maturities between 2012 and 2020 were advanced refunded and replaced with a nine (9)-year simple interest Bank Note. This action reduced the scheduled payments over the next nine years by \$612,449 (net of cost of issuance). Series 2002 Water and Sewer Revenue Bonds (\$870,617) with maturities between 2011 and 2020 were also advanced refunded and replaced with a nine (9)-year simple interest Bank Note, reducing the average interest rate by 267 basis points yielding a cost reduction of \$152,737 (net of cost of issuance). The annual debt service cost savings are reflected in this FY 2012 budget.

**Lake Jesup Reclaimed Water Project.** The Lake Jesup Reclaimed Water Project includes two initial phases: The first (\$4.3 million) is aimed at creating additional reclaimed water supply with an estimated completion date of spring of 2012. The second (\$6.0 million) serves to expand the distribution of reclaimed water to 3,000 new customers with a tentative start date of fall of 2013 (subject to and pending further Commission discussion).

Financing for the first phase includes St. John’s River Water Management District Grants totaling \$1.2 million and debt financing totaling approximately \$3.1 million. This debt financing is anticipated to be secured via the State Revolving Loan Fund (SRLF) Program. The SRLF program is a State program that makes low interest loans available to municipalities for water and sewer infrastructure projects. These loans typically come with very favorable rates (currently 2.96%) with terms up to 20 years. After a review of the current rate structure and revenue forecasts, the City’s debt coverage ratio is projected to be stable at 1.5 (1.1 is required by our current bond covenants) and to be more than sufficient to sustain this first phase of the project. Phase II financing alternatives are currently being evaluated pending further Commission discussion on implementation of this phase.

## CAPITAL OUTLAYS

Capital Outlays include Capital Improvements such as Land, Improvements to Land, and Capital Equipment defined as vehicles and equipment over \$1,000 in value. FY 2012 Capital Outlay, totaling \$5,937,300, is proposed to decrease 50.0% over the prior fiscal year as follows:

	<b>FY 2011 Original Budget</b>	<b>FY 2012 Proposed Budget</b>	<b>Change</b>
General Fund	\$492,544	\$0	(100.0%)
Other Government Funds	4,861,280	3,980,300	(18.1%)
Enterprise Funds	<u>6,515,984</u>	<u>1,957,000</u>	<u>(70.0%)</u>
Total	\$11,869,808	\$5,937,300	(50.0%)

Most of the capital outlay in FY 2012 occurs in the Road Improvements Fund, 1999 Construction Fund, Public Works Facility Capital Projects Fund, and Stormwater Fund.

Consistent with the strategy utilized in FY 2011, no FY 2012 appropriations for Capital Outlay are currently included in the General Fund. General Fund Department requests are included on page 21 herein for Commission consideration (Proposed Budget). General Fund capital expenditures are shown on page 41 in the Adopted Budget. Any Commission-approved capital will need to be funded via General Fund reserves and other available and appropriate sources, e.g., grants, impact fees, etc.

## **GENERAL FUND FISCAL POLICY TEST**

Each year, the General Fund is tested to determine if the fund is in compliance with three internal fiscal policies/guidelines as follows:

1. That sufficient recurring revenues exist to pay for all recurring costs, thus avoiding the use of non-recurring revenues and fund balances to fund recurring costs.
2. That sufficient recurring and non-recurring revenues are available to fund non-recurring costs.
3. That the 25% fund balance policy is being maintained (fund balance equal to or exceeding 25% of personnel and operating costs).

As shown on page 37 (Proposed Budget), all three policies are being satisfied for FY 2012. In the Adopted Budget this is now reflected on page 109.

Utilization of up to an estimated \$100,000 in General Fund Reserves is programmed into this FY 2012 budget for purposes of covering a projected shortfall in funding for the firefighters' pension. After consolidation of the Winter Springs Fire Department with Seminole County, 16 firefighters (per their right by law) choose to remain on the City's pension plan. In accordance with the City's interlocal agreement with Seminole County for Fire and Emergency Medical Services, the County is required to remit funding to the City for those 16 firefighters' pension costs, up to the employer contribution rate required by the Florida Retirement System for that applicable employee class for that applicable fiscal year.

Due to recent reductions in the required contribution rate by the State, applicable to FY 2012, a shortfall in funding has been created relative to these employees. The City is required to make up this shortfall in FY 2012. However, based on contribution rate data provided by the State, it is anticipated that this contribution rate will increase next fiscal year (FY 2013), which will serve to significantly mitigate this funding shortfall in that year. Thus, it is recommended that General Fund Reserves be utilized to cover this non-recurring cost for FY 2012. Also, it is anticipated that actual utilization is expected to be less than this budgeted amount. We are evaluating our options relative to this issue and will reflect the results of that evaluation in the final budget, accordingly.

## **BUDGET CALENDAR**

Commission workshops to consider the Fiscal Year 2012 Proposed Budget have been scheduled for July 21, 2011 and July 22, 2011. In accordance with TRIM law, a tentative millage rate is required to be adopted by August 4, 2011. Consequently, consideration of a tentative millage rate for adoption by the Commission is scheduled for the July 25, 2011 regular Commission meeting. The first public hearing for adoption of the Fiscal Year 2012 Budget is tentatively scheduled for September 12, 2011 with the final public hearing for adoption tentatively scheduled for September 26, 2011.

## **DISTINGUISHED BUDGET PRESENTATION AWARD**

The Government Finance Officers Association of the United States and Canada (GFOA), through its Distinguished Budget Presentation Awards Program, recognizes those exemplary budget documents presented by applicants to the GFOA for consideration. The GFOA previously awarded the City the Distinguished Budget Presentation Award for our Fiscal Year 2011 budget, which is the 4th consecutive year the City has received this prestigious award. We believe that the current budget document continues to conform to GFOA program requirements and will submit our Fiscal Year 2012 adopted budget document to the GFOA for consideration for this award.

## **ACKNOWLEDGEMENTS**

The budget process and this resulting document could not have been completed without the support of the Mayor and Commission and the diligent and cooperative efforts of the City's Department Directors and their staff. I would like to personally offer my sincere thanks to our entire team for their cooperation and support during these challenging times and specifically recognize and thank Finance & Administrative Services Director Shawn Boyle and Budget Analyst Kelly Balagia for their dedicated and tireless efforts during this process.

## Source and Application of Funds FISCAL YEAR 2011-2012 BUDGET

### Source of Funds \*

Fund Type	2008-2009 Actual	2009-2010 Actual	Original 2010-2011 Budget	2011-2012 Budget
General	\$16,012,219	\$16,624,554	\$16,138,136	\$16,414,044
Other Governmental:				
Special Revenue	\$10,301,160	\$12,347,917	\$11,927,223	\$4,395,457
Special Assessment	\$1,131,172	\$1,163,317	\$815,991	\$817,726
Debt Service	\$1,279,983	\$1,947,341	\$1,274,500	\$1,319,900
Capital Project	\$264,279	\$42,985	\$310,850	\$723,066
Enterprise	\$9,496,894	\$10,837,802	\$15,362,213	\$13,834,903
<b>Total Sources</b> (exclusive of approp)	<b>\$38,485,707</b>	<b>\$42,963,916</b>	<b>\$45,828,913</b>	<b>\$37,505,096</b>
<b>Total Appropriations FROM Funds</b>	<b>\$2,896,596</b>	<b>\$677,535</b>	<b>\$4,440,920</b>	<b>\$4,180,638</b>
<b>Total Sources</b>	<b>\$41,382,303</b>	<b>\$43,641,451</b>	<b>\$50,269,833</b>	<b>\$41,685,734</b>

### Application of Funds \*

Fund Type	2008-2009 Actual	2009-2010 Actual	Original 2010-2011 Budget	2011-2012 Budget
General	\$16,334,499	\$16,610,163	\$16,676,834	\$17,021,417
Other Governmental:				
Special Revenue	\$10,624,683	\$11,536,970	\$12,726,222	\$4,863,643
Special Assessment	\$1,141,525	\$1,236,598	\$868,504	\$875,081
Debt Service	\$1,320,173	\$1,917,662	\$1,274,731	\$1,267,781
Capital Project	\$1,209,358	\$8,535	\$2,058,410	\$2,518,916
Enterprise	\$9,040,794	\$8,418,167	\$16,578,950	\$12,898,061
<b>Total Applications</b> (exclusive of approp)	<b>\$39,671,032</b>	<b>\$39,728,095</b>	<b>\$50,183,651</b>	<b>\$39,444,899</b>
<b>Total Appropriations TO Funds</b>	<b>\$1,711,268</b>	<b>\$3,913,356</b>	<b>\$86,182</b>	<b>\$2,240,835</b>
<b>Total Applications</b>	<b>\$41,382,300</b>	<b>\$43,641,451</b>	<b>\$50,269,833</b>	<b>\$41,685,734</b>

<b>* Includes interfund transfers of:</b>	<b>\$8,658,228</b>	<b>\$9,933,188</b>	<b>\$9,767,601</b>	<b>\$4,140,326</b>
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#### 2011-2012 Budget

This budget is based on an operating millage rate of 2.4500 mills which represents a slight reduction from fiscal year 2010-2011 despite an approximate 6% decline in taxable property values from prior year valuations (per DR422).

	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>SOURCES</b>					
Revenues					
General	\$8,933,126	\$8,886,368	\$8,176,514	\$8,362,080	\$14,220,467
Other Governmental	\$11,684,176	\$13,624,236	\$12,844,314	\$11,834,028	\$5,408,003
Enterprise	\$9,210,177	\$10,520,124	\$15,040,484	\$11,581,584	\$13,736,300
<b>TOTAL REVENUES</b>	<b>\$29,827,479</b>	<b>\$33,030,728</b>	<b>\$36,061,312</b>	<b>\$31,777,692</b>	<b>\$33,364,770</b>
Transfers					
General	\$7,079,093	\$7,738,186	\$7,961,622	\$7,874,621	\$2,193,577
Other Governmental	\$1,292,418	\$1,877,324	\$1,484,250	\$1,263,250	\$1,848,146
Enterprise	\$286,717	\$317,678	\$321,729	\$182,151	\$98,603
<b>TOTAL TRANSFERS</b>	<b>\$8,658,228</b>	<b>\$9,933,188</b>	<b>\$9,767,601</b>	<b>\$9,320,022</b>	<b>\$4,140,326</b>
<b>Total Sources *</b>	<b>\$38,485,707</b>	<b>\$42,963,916</b>	<b>\$45,828,913</b>	<b>\$41,097,714</b>	<b>\$37,505,096</b>
<b>APPLICATIONS</b>					
Payroll					
General	\$11,247,042	\$10,867,910	\$11,432,459	\$11,310,839	\$10,517,284
Other Governmental	\$403	\$0	\$0	\$0	\$0
Enterprise	\$3,203,900	\$3,119,460	\$3,279,804	\$3,107,226	\$2,941,980
<b>TOTAL PAYROLL</b>	<b>\$14,451,345</b>	<b>\$13,987,370</b>	<b>\$14,712,263</b>	<b>\$14,418,065</b>	<b>\$13,459,264</b>
Operating					
General	\$4,510,146	\$4,229,402	\$4,650,921	\$4,672,282	\$4,587,787
Other Governmental	\$3,669,121	\$3,075,449	\$3,190,681	\$3,186,177	\$3,080,922
Enterprise	\$2,936,791	\$2,306,938	\$2,562,786	\$2,604,120	\$2,563,539
<b>TOTAL OPERATING</b>	<b>\$11,116,058</b>	<b>\$9,611,789</b>	<b>\$10,404,388</b>	<b>\$10,462,579</b>	<b>\$10,232,248</b>
Debt Service (includes capital lease)					
General	\$121,487	\$121,487	\$0	\$0	\$0
Other Governmental	\$1,607,640	\$2,467,014	\$1,515,900	\$1,515,900	\$1,519,700
Enterprise	\$1,900,921	\$1,904,614	\$1,913,691	\$1,913,691	\$1,653,715
<b>TOTAL DEBT SERVICE</b>	<b>\$3,630,048</b>	<b>\$4,493,115</b>	<b>\$3,429,591</b>	<b>\$3,429,591</b>	<b>\$3,173,415</b>
Transfers					
General	\$137,027	\$699,514	\$100,910	\$101,160	\$1,144,000
Other Governmental	\$6,532,019	\$7,111,519	\$7,360,006	\$7,116,657	\$944,499
Enterprise	\$1,989,182	\$2,122,155	\$2,306,685	\$2,102,205	\$2,051,827
<b>TOTAL TRANSFERS</b>	<b>\$8,658,228</b>	<b>\$9,933,188</b>	<b>\$9,767,601</b>	<b>\$9,320,022</b>	<b>\$4,140,326</b>
Capital					
General	\$318,797	\$691,850	\$492,544	\$680,739	\$772,346
Other Governmental	\$2,486,556	\$2,045,783	\$4,861,280	\$2,943,265	\$3,980,300
Enterprise	\$1,272,479	\$3,802,747	\$6,515,984	\$3,879,217	\$3,687,000
<b>TOTAL CAPITAL</b>	<b>\$4,077,832</b>	<b>\$6,540,380</b>	<b>\$11,869,808</b>	<b>\$7,503,221</b>	<b>\$8,439,646</b>
<b>Total Applications *</b>	<b>\$41,933,511</b>	<b>\$44,565,842</b>	<b>\$50,183,651</b>	<b>\$45,133,478</b>	<b>\$39,444,899</b>

\* Total Sources and Applications are exclusive of Appropriations From and To Fund Balance. Total Applications for FY 08/09 and FY 09/10 do not tie to Applications (prev pg sub-total) as a result of some Enterprise Funds' expenditures which do not decrease fund equity due to Balance Sheet capitalization (\$2,262,479 and \$4,837,747, respectively).

**Source and Application of Funds**  
**FISCAL YEAR 2011-2012 BUDGET**  
**Multi-Year Comparison**  
**2009-2010 Actuals / 2010-2011 Original Budget / 2011-2012 Adopted Budget**

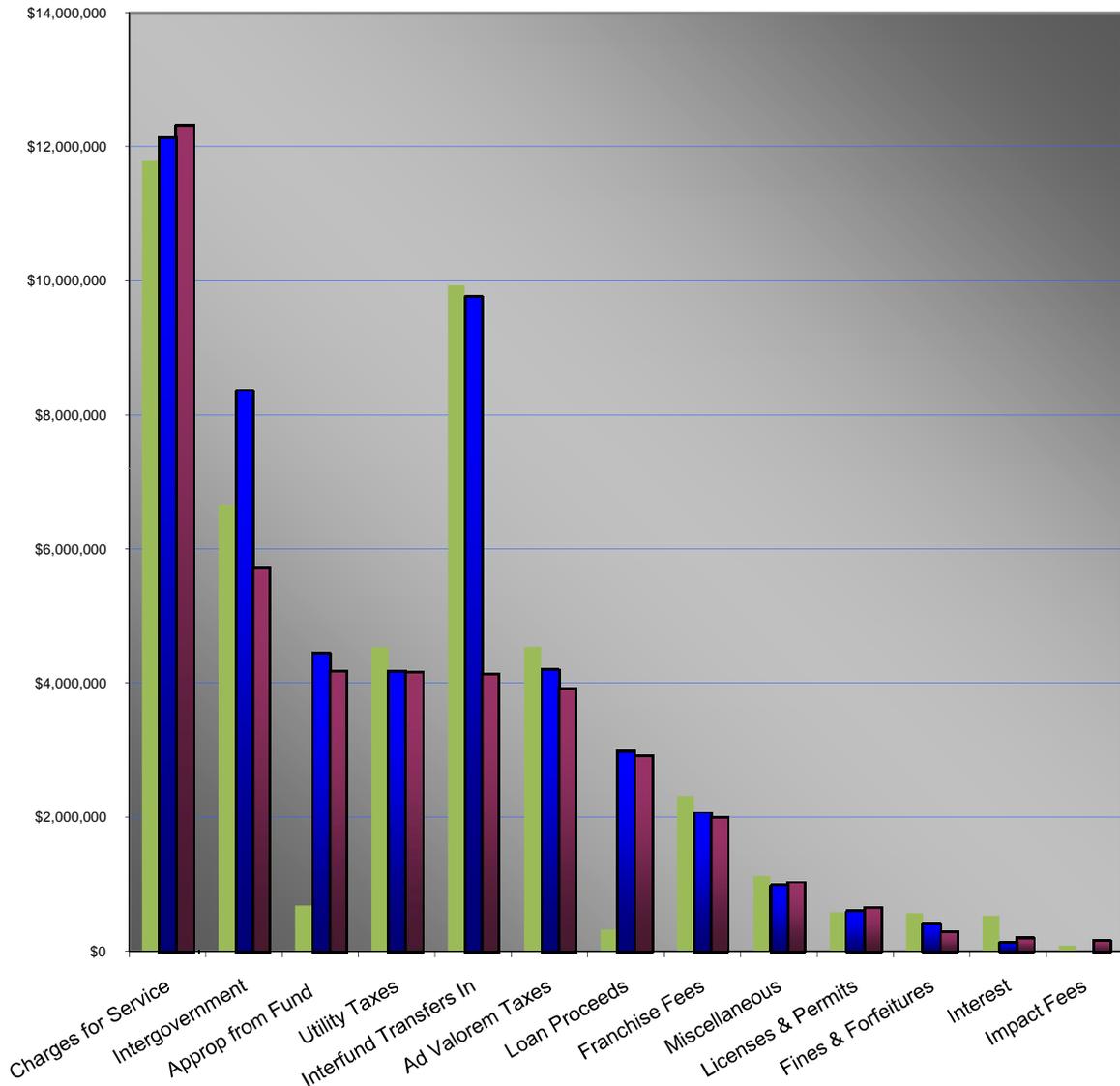
<i>Source</i>	<i>Actuals FY 10</i>	<i>As a Percentage of Total Sources</i>	<i>Original Budget FY 11</i>	<i>As a Percentage of Total Sources</i>	<i>Adopted Budget FY 12</i>	<i>As a Percentage of Total Sources</i>
Charges for Service	\$11,799,017	27.0%	\$12,142,386	24.2%	\$12,312,610	29.5%
Intergovernment	\$6,658,527	15.3%	\$8,366,575	16.6%	\$5,724,332	13.7%
<b>Approp from Fund</b>	<b>\$677,535</b>	<b>1.6%</b>	<b>\$4,440,920</b>	<b>8.8%</b>	<b>\$4,180,638</b>	<b>10.0%</b>
Utility Taxes	\$4,535,806	10.4%	\$4,182,717	8.3%	\$4,168,000	10.0%
Interfund Transfers In	\$9,933,188	22.8%	\$9,767,601	19.4%	\$4,140,326	9.9%
Ad Valorem Taxes	\$4,538,125	10.4%	\$4,198,372	8.4%	\$3,921,805	9.4%
Loan Proceeds	\$318,464	0.7%	\$2,974,084	5.9%	\$2,920,000	7.0%
Franchise Fees	\$2,312,973	5.3%	\$2,060,000	4.1%	\$1,990,000	4.8%
Miscellaneous	\$1,119,964	2.6%	\$982,128	2.0%	\$1,028,128	2.5%
Licenses & Permits	\$576,485	1.3%	\$596,000	1.2%	\$650,000	1.6%
Fines & Forfeitures	\$565,514	1.3%	\$423,125	0.8%	\$288,600	0.7%
Interest	\$525,002	1.2%	\$135,925	0.3%	\$198,295	0.5%
Impact Fees	\$80,851	0.2%	\$0	0.0%	\$163,000	0.4%
<b>Total Sources by Function</b>	<b>\$43,641,451</b>	<b>100.0%</b>	<b>\$50,269,833</b>	<b>100.0%</b>	<b>\$41,685,734</b>	<b>100.0%</b>

<i>Application</i>	<i>Actuals FY 10</i>	<i>As a Percentage of Total Applications</i>	<i>Original Budget FY 11</i>	<i>As a Percentage of Total Applications</i>	<i>Adopted Budget FY 12</i>	<i>As a Percentage of Total Applications</i>
Capital Outlay	\$3,630,981	8.3%	\$11,869,808	23.6%	\$8,439,646	20.2%
Public Safety	\$7,224,165	16.6%	\$7,465,741	14.9%	\$7,049,154	16.9%
General Government	\$4,385,022	10.0%	\$4,753,786	9.5%	\$4,560,183	10.9%
Water & Sewer	\$2,483,130	5.7%	\$4,565,904	9.1%	\$4,276,729	10.3%
Interfund Transfers Out	\$9,933,188	22.8%	\$9,767,601	19.4%	\$4,140,326	9.9%
Debt Service	\$4,493,115	10.3%	\$3,429,591	6.8%	\$3,173,415	7.6%
Solid Waste	\$2,294,597	5.3%	\$2,361,250	4.7%	\$2,306,000	5.5%
<b>Approp to Fund</b>	<b>\$3,913,356</b>	<b>9.0%</b>	<b>\$86,182</b>	<b>0.2%</b>	<b>\$2,240,835</b>	<b>5.4%</b>
Recreation	\$1,878,812	4.3%	\$2,037,833	4.1%	\$1,876,128	4.5%
Community Development	\$1,555,620	3.6%	\$1,601,851	3.2%	\$1,479,474	3.5%
Transportation	\$1,181,493	2.7%	\$1,415,099	2.8%	\$1,259,207	3.0%
Stormwater	\$667,972	1.5%	\$915,187	1.8%	\$884,637	2.1%
<b>Total Applications by Function</b>	<b>\$43,641,451</b>	<b>100.0%</b>	<b>\$50,269,833</b>	<b>100.0%</b>	<b>\$41,685,734</b>	<b>100.0%</b>

**CITY of WINTER SPRINGS  
SOURCE of FUNDS by FUNCTION**

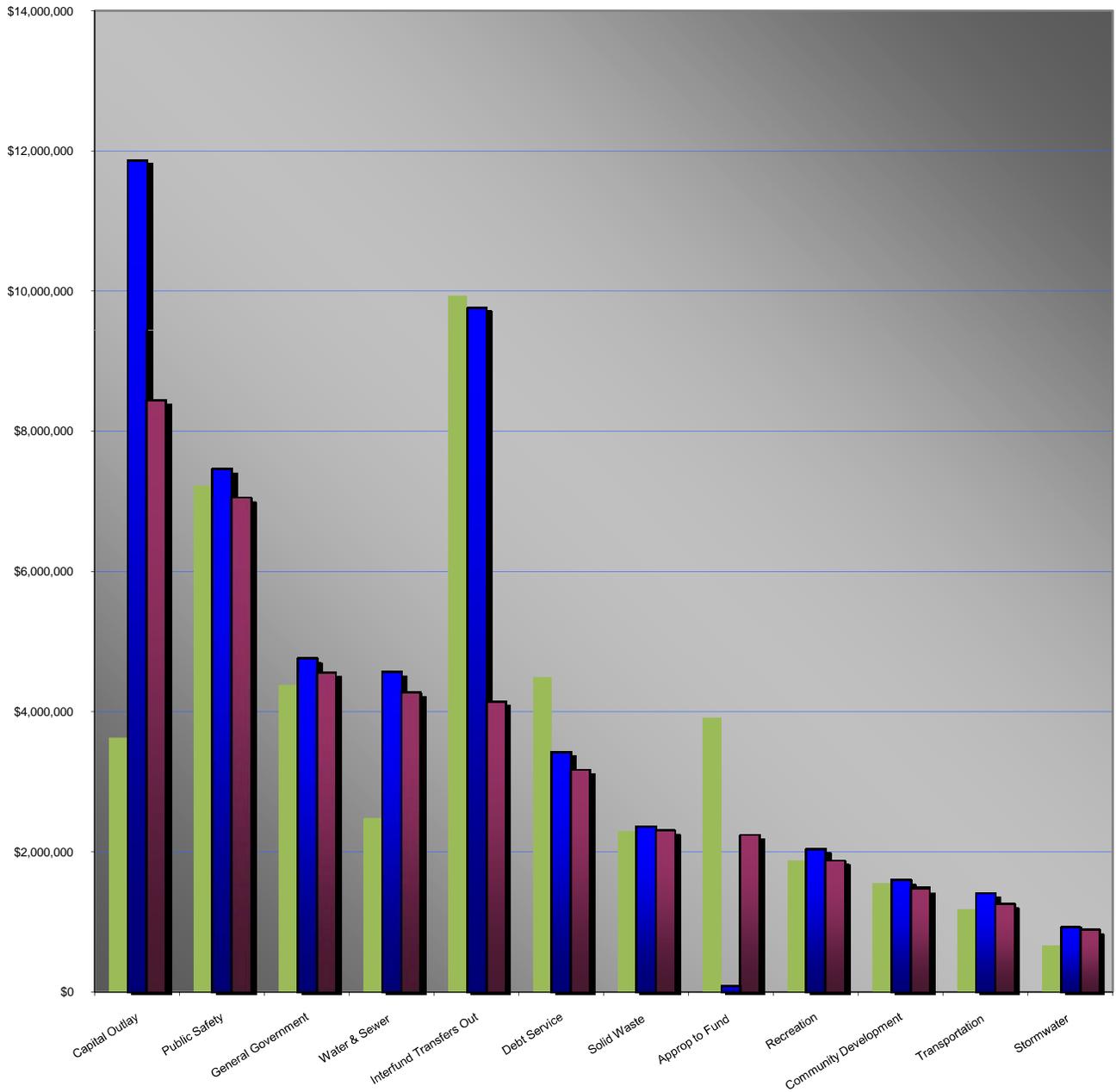
**Multi-Year Comparison**



**CITY of WINTER SPRINGS  
APPLICATION of FUNDS by FUNCTION**

**Multi-Year Comparison**

■ 2009-2010 Actuals     
 ■ 2010-2011 Original Budget     
 ■ 2011-2012 Adopted Budget



## BUDGET SUMMARY

### CITY OF WINTER SPRINGS - FISCAL YEAR 2011 - 2012

<u>Millage Per \$1000</u>		GENERAL	SPECIAL	DEBT	CAPITAL	ENTERPRISE	TOTAL
General Fund	2.4500	FUND	REVENUE	SERVICE	PROJECT	FUNDS	BUDGET
Voted Debt	0.1100		FUNDS	FUNDS	FUNDS		
<b><u>BUDGETED REVENUES:</u></b>							
Taxes:	Millage Per \$1000						
<b>Ad Valorem Taxes</b>	2.4500	<b>3,753,305</b>	-	-	-	-	<b>3,753,305</b>
<b>Ad Valorem Taxes (Voted Debt)</b>	0.1100	-	-	<b>168,500</b>	-	-	<b>168,500</b>
Utility Taxes & Franchise Fees		6,078,000	80,000	-	-	-	<b>6,158,000</b>
Licenses & Permits		155,000	18,500	-	-	476,500	<b>650,000</b>
Intergovernmental Revenues		3,253,750	1,700,582	-	-	770,000	<b>5,724,332</b>
Charges for Services		434,810	2,375,000	-	-	9,502,800	<b>12,312,610</b>
Fines & Forfeitures		275,600	13,000	-	-	-	<b>288,600</b>
Miscellaneous Revenues		270,002	758,990	274,511	-	67,000	<b>1,370,503</b>
Other Financing Sources		-	-	-	18,920	2,920,000	<b>2,938,920</b>
<b>TOTAL BUDGETED REVENUES</b>		<b>14,220,467</b>	<b>4,946,072</b>	<b>443,011</b>	<b>18,920</b>	<b>13,736,300</b>	<b>33,364,770</b>
Interfund Transfers In		2,193,577	-	1,144,000	704,146	98,603	4,140,326
Fund Balances/Reserves/Net Assets		8,259,324	5,818,561	1,203,416	2,833,520	3,151,289	21,266,110
<b>TOTAL BUDGETED REVENUES, TRANSFERS &amp; BALANCES</b>		<b>24,673,368</b>	<b>10,764,633</b>	<b>2,790,427</b>	<b>3,556,586</b>	<b>16,986,192</b>	<b>58,771,206</b>
<b><u>BUDGETED EXPENDITURES:</u></b>							
General Government		5,477,235	547,115	11,807	3,500	-	<b>6,039,657</b>
Public Safety		6,670,201	34,800	-	-	344,153	<b>7,049,154</b>
Physical Environment		-	2,306,000	-	-	5,161,366	<b>7,467,366</b>
Transportation		1,081,507	177,700	-	-	-	<b>1,259,207</b>
Culture and Recreation		1,876,128	-	-	-	-	<b>1,876,128</b>
Capital Outlay		772,346	1,475,300	1,519,700	2,505,000	3,687,000	<b>9,959,346</b>
Debt Service		-	-	-	-	1,653,715	<b>1,653,715</b>
Other Financing Uses		-	-	-	-	-	-
<b>TOTAL BUDGETED EXPENDITURES</b>		<b>15,877,417</b>	<b>4,540,915</b>	<b>1,531,507</b>	<b>2,508,500</b>	<b>10,846,234</b>	<b>35,304,573</b>
Interfund Transfers Out		1,144,000	932,583	1,500	10,416	2,051,827	4,140,326
Fund Balances/Reserves/Net Assets		7,651,951	5,291,135	1,257,420	1,037,670	4,088,131	19,326,307
<b>TOTAL BUDGETED EXPENDITURES, TRANSFERS &amp; BALANCES</b>		<b>24,673,368</b>	<b>10,764,633</b>	<b>2,790,427</b>	<b>3,556,586</b>	<b>16,986,192</b>	<b>58,771,206</b>

THE TENTATIVE, ADOPTED, AND / OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE-MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

**CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET**

**PROJECTED CHANGES IN FUND BALANCE**  
Governmental Funds - Major/Non-Major in the Aggregate

**fund balance** – the resources available for appropriation in accordance with the prescribed basis of budgeting

**fund equity** - net assets less net capital; noncapital portion of net assets

	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>	%age change in Fund Balance
<b>GENERAL FUND</b>				
Revenues/Transfers-In	\$16,138,136	\$16,236,701	\$16,414,044	
Expenditures/Transfers-Out	\$16,676,834	\$16,770,582	\$17,021,417	
Appropriation To (From) Fund Balance	(\$538,698)	(\$533,881)	(\$607,373)	
FUND BALANCE - October 1	\$8,156,054	\$8,793,205	\$8,259,324	
Appropriation TO (FROM) Fund Balance	(\$538,698)	(\$533,881)	(\$607,373)	(7%)
<b>FUND BALANCE - September 30</b>	<u>\$7,617,356</u>	<u>\$8,259,324</u>	<u>\$7,651,951</u>	
<b>SOLID WASTE FUND</b>				
Revenues/Transfers-In	\$2,535,400	\$2,535,400	\$2,587,600	
Expenditures/Transfers-Out	\$2,552,500	\$2,631,250	\$2,441,000	
Appropriation To (From) Fund Balance	(\$17,100)	(\$95,850)	\$146,600	
FUND BALANCE - October 1	\$916,976	\$1,029,984	\$934,134	
Appropriation TO (FROM) Fund Balance	(\$17,100)	(\$95,850)	\$146,600	16%
<b>FUND BALANCE - September 30</b>	<u>\$899,876</u>	<u>\$934,134</u>	<u>\$1,080,734</u>	
<b>ROAD IMPROVEMENT FUND</b>				
Revenues/Transfers-In	\$2,570,000	\$1,505,000	\$1,058,800	
Expenditures/Transfers-Out	\$2,717,944	\$2,368,944	\$1,350,000	
Appropriation To (From) Fund Balance	(\$147,944)	(\$863,944)	(\$291,200)	
FUND BALANCE - October 1	\$1,293,102	\$1,390,266	\$526,322	
Appropriation TO (FROM) Fund Balance	(\$147,944)	(\$863,944)	(\$291,200)	(55%)
<b>FUND BALANCE - September 30</b>	<u>\$1,145,158</u>	<u>\$526,322</u>	<u>\$235,122</u>	
<b>TLBD DEBT SERVICE FUND (Phase I)</b>				
Revenues/Transfers-In	\$166,898	\$166,898	\$167,798	
Expenditures/Transfers-Out	\$155,416	\$155,416	\$157,876	
Appropriation To (From) Fund Balance	\$11,482	\$11,482	\$9,922	
FUND BALANCE - October 1	\$201,723	\$204,122	\$215,604	
Appropriation TO (FROM) Fund Balance	\$11,482	\$11,482	\$9,922	5%
<b>FUND BALANCE - September 30</b>	<u>\$213,205</u>	<u>\$215,604</u>	<u>\$225,526</u>	
<b>OTHER GOVERNMENTAL FUNDS - NON-MAJOR FUNDS in the aggregate</b>				
Revenues/Transfers-In	\$9,056,266	\$8,889,980	\$3,441,951	
Expenditures/Transfers-Out	\$11,502,007	\$9,606,389	\$5,576,545	
Appropriation To (From) Fund Balance	(\$2,445,741)	(\$716,409)	(\$2,134,594)	
FUND BALANCE - October 1	\$8,281,726	\$8,895,846	\$8,179,437	
Appropriation TO (FROM) Fund Balance	(\$2,445,741)	(\$716,409)	(\$2,134,594)	(26%)
<b>FUND BALANCE - September 30</b>	<u>\$5,835,985</u>	<u>\$8,179,437</u>	<u>\$6,044,843</u>	

**fund balance** – the resources available for appropriation in accordance with the prescribed basis of budgeting

**fund equity** - net assets less net capital; noncapital portion of net assets

<sup>1</sup> For the Enterprise Funds, the budgeted fund equity does not tie to CAFR fund equity balances. The reason being that for budgeting purposes the net capital portion of fund equity does not represent spendable resources and has therefore been removed. Additionally, both the capital portion and the principal reduction of the year's appropriation will reduce spendable resources whereas depreciation and amortization will not.

	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>	<u>%age change in Fund Balance</u>
<b>ALL ENTERPRISE FUNDS</b>				
Revenues/Transfers-In	\$15,362,213	\$11,763,735	\$13,834,903	
Expenditures/Transfers-Out (includes capital, principal reduction, if applicable)	\$16,578,950	\$13,606,459	\$12,898,061	
Appropriation TO (FROM) Fund Equity	(\$1,216,737)	(\$1,842,724)	\$936,842	
<b>Net Assets less Net Capital</b>				
FUND EQUITY <sup>1</sup> - October 1	\$4,881,226	\$4,994,013	\$3,151,289	
Appropriation TO (FROM) Fund Equity	(\$1,216,737)	(\$1,842,724)	\$936,842	30%
<b>FUND EQUITY<sup>1</sup> - September 30</b>	<b>\$3,664,489</b>	<b>\$3,151,289</b>	<b>\$4,088,131</b>	
<hr/>				
<b>WATER &amp; SEWER</b>				
Revenues/Transfers-In	\$12,686,484	\$9,087,902	\$12,303,403	
Expenditures/Transfers-Out (includes capital, principal reduction, if applicable)	\$13,518,864	\$10,546,269	\$10,782,931	
Appropriation TO (FROM) Fund Equity	(\$832,380)	(\$1,458,367)	\$1,520,472	
<b>Net Assets less Net Capital</b>				
FUND EQUITY <sup>1</sup> - October 1	\$4,561,844	\$4,465,993	\$3,007,626	
Appropriation TO (FROM) Fund Equity	(\$832,380)	(\$1,458,367)	\$1,520,472	51%
<b>FUND EQUITY<sup>1</sup> - September 30</b>	<b>\$3,729,464</b>	<b>\$3,007,626</b>	<b>\$4,528,098</b>	
<hr/>				
<b>DEVELOPMENT SERVICES (Inter-fund loan from General Fund)</b>				
Revenues/Transfers-In	\$446,000	\$446,000	\$456,500	
Expenditures/Transfers-Out (includes capital, principal reduction, if applicable)	\$679,750	\$679,750	\$631,693	
Appropriation TO (FROM) Fund Equity	(\$233,750)	(\$233,750)	(\$175,193)	
<b>Net Assets less Net Capital</b>				
FUND EQUITY <sup>1</sup> - October 1	(\$458,940)	(\$397,294)	(\$631,044)	
Appropriation TO (FROM) Fund Equity	(\$233,750)	(\$233,750)	(\$175,193)	(28%)
<b>FUND EQUITY<sup>1</sup> - September 30</b>	<b>(\$692,690)</b>	<b>(\$631,044)</b>	<b>(\$806,237)</b>	
<hr/>				
<b>STORMWATER</b>				
Revenues/Transfers-In	\$2,229,729	\$2,229,833	\$1,075,000	
Expenditures/Transfers-Out (includes capital, principal reduction)	\$2,380,336	\$2,380,440	\$1,483,437	
Appropriation TO (FROM) Fund Equity	(\$150,607)	(\$150,607)	(\$408,437)	
<b>Net Assets less Net Capital</b>				
FUND EQUITY <sup>1</sup> - October 1	\$778,322	\$925,314	\$774,707	
Appropriation TO (FROM) Fund Equity	(\$150,607)	(\$150,607)	(\$408,437)	(53%)
<b>FUND EQUITY<sup>1</sup> - September 30</b>	<b>\$627,715</b>	<b>\$774,707</b>	<b>\$366,270</b>	

## Causes and Consequences of Changes in Fund Balance in Excess of 10%

### Major Governmental Funds:

Per the most recently audited 2010 Comprehensive Annual Financial Report (CAFR) the major governmental funds are the General Fund, the Public & Communications Service Tax Fund, the Road Improvements Fund, the Solid Waste Fund and the TLBD Debt Service Fund (Phase 1). Two of these funds are budgeted to experience a change in fund balance greater than 10% - the Solidwaste and Road Improvement Funds. The Solid Waste Fund is budgeted to have a 16% increase in fund balance. Approximately four years remain on the franchise agreement and no rate increases are anticipated. Eventually, as a result of the effects of rate stabilization, fund balance will begin to decline. The Road Improvements Fund is budgeted to appropriate \$290K, or a 55% decline. The Road Improvements Fund accounts for collected one-cent sales tax revenues for transportation-related improvements. This budgeted appropriation does not present negative consequence to the fund as ongoing reimbursement revenues from the Discretionary Sales Surtax Clearing Trust Fund (held by Seminole County) are anticipated in fiscal year 2012. Additionally, the unutilized 9/30/11 trust fund balance of \$3.9M exceeds the anticipated 2012 reimbursement revenue. This fund will eventually be depleted as the one-cent sales tax expires on December 31, 2011.

### Non-Major Governmental Funds in the Aggregate:

The non-major funds in the aggregate are anticipated to decline by 26% or approximately 2.1 million dollars. The chief reason for the decline points to capital projects. Specifically, 1999 Construction Fund (#305) and the Utility/Public Works Facility Capital Project Fund (#311) have budgeted appropriations of \$896K and \$900K, respectively. These funds are capital project funds; as such their appropriations cause no adverse affect as they were established for such intended purposes.

### Enterprise Funds:

The discussion about budgeted increases or decreases to Enterprise fund equity (net assets less net capital) can be cumbersome because the budget excludes depreciation which serves to decrease fund equity but includes capital expenditures and principal payments which do not.

Water and Sewer Fund - An inclusion of capital, principal, note proceeds with an exclusion of depreciation, the Water and Sewer budget presents a 50% increase (\$1.5M) to the fund. However, a look at the 2011 budget reflects a \$1.5M reduction in spendable resources. An excess of capital expenditures over grant revenues and note proceeds in FY2011 will be reversed in FY 2012. A rate increase was approved and went into effect with the October 2009 billing cycles. Rate increases were necessary to meet debt coverage requirements.

Development Services Fund - As the City approaches build out and pursues technological strides, it has been anticipated that fund balance in the Development Services fund would decline. This path has been expedited as Winter Springs, along with the rest of the state, suffers declines in construction starts. The fund began to experience a deficit in fiscal year 2009 which has increased in subsequent years and is budgeted to further increase in fiscal year 2012. Consequently, the General Fund is positioned to loan this fund that which is needed to cover the deficit (estimated at \$750K by FY12 year-end). A rate study was performed in fiscal year 2003 with the inception of this fund. The rates were last adjusted in August 2005 with the adoption of Resolution 2005-29. In the short-run, fund expenditures are being constrained in response to the inadequate revenue stream. Payroll and transfers represent 94% of the expenditure budget. FTEs in this fund decreased 55% from the original 2008 budget to 2012. Additionally, an updated cost allocation study resulted in a 42% decrease in transfers-out related to this fund's central service share.

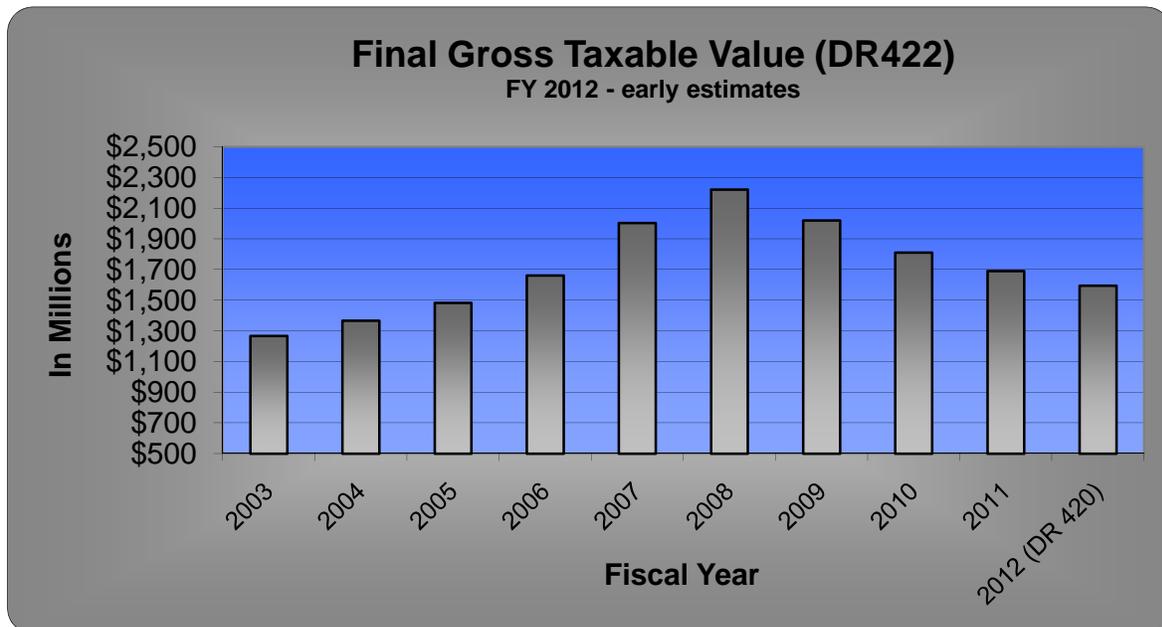
The Stormwater Fund is budgeted to have an approximate 53% decrease in fund equity (net assets less net capital). Giving consideration to the budgeted capital expenditures of \$413K and approximated FY12 depreciation expense the decline would be approximately 30%. Since FY11 outperformed the budget, even with a \$400K FY12 net appropriation, budgeted fund equity will be well above the target of \$267,000 which is roughly equivalent to 90 days of operating expenditures. The last rate increase for this fund was in June of 2005.

**REVENUES** -- The following revenue sources represent at least 75% of the total revenues of all the appropriated funds.

**Ad Valorem Taxes**

Ad valorem taxes represent the largest single revenue source to the City. For fiscal year 2012 the ad valorem revenue budget accounts for 23% of the total budgeted revenue for the General Fund. The amount of ad valorem revenue generated is a function of the gross final taxable value as established by the Seminole County Property Appraiser and the millage rate (per thousand dollars of property valuation) established by the City Commission. The following graph shows the final gross taxable value (DR-422) for the last ten fiscal years. Please note that the valuation identified for fiscal year 2012 is not the final valuation but rather the valuation as submitted by the Property Appraiser (early estimates/DR-420).

Fiscal Year	Tax Year	Final Gross Taxable Value from DR-422	Percentage Incr (Decr)
1999	1998	\$906,032,833	6%
2000	1999	\$972,980,638	7%
2001	2000	\$1,065,390,346	9%
2002	2001	\$1,184,740,270	11%
2003	2002	\$1,266,969,110	7%
2004	2003	\$1,365,985,321	8%
2005	2004	\$1,483,116,250	9%
2006	2005	\$1,661,073,712	12%
2007	2006	\$2,003,805,968	21%
2008	2007	\$2,220,522,082	11%
2009	2008	\$2,019,574,380	(9%)
2010	2009	\$1,811,193,254	(10%)
2011	2010	\$1,690,682,485	(7%)
		DR 420	
<b>2012</b>	<b>2011</b>	<b>\$1,595,763,002</b>	<b>(6%)</b>



**Ad Valorem Taxes** (cont'd)

*Florida Statute 200.065 - Truth in Millage Bill (TRIM):*

This statute went into effect with fiscal year 1982. This law will only allow a taxing authority to receive the same dollar amount of property tax in each subsequent year without advertising a tax increase. If property values increase, exclusive of new construction, the taxing authority is required to reduce, or roll back, the millage rate in order to receive the same tax dollars as the previous year. Any millage in excess of the rolled-back millage is considered a tax increase and must be publicly advertised. Additionally, any tax increase must be publicly announced at two public hearings prior to the budget adoption.

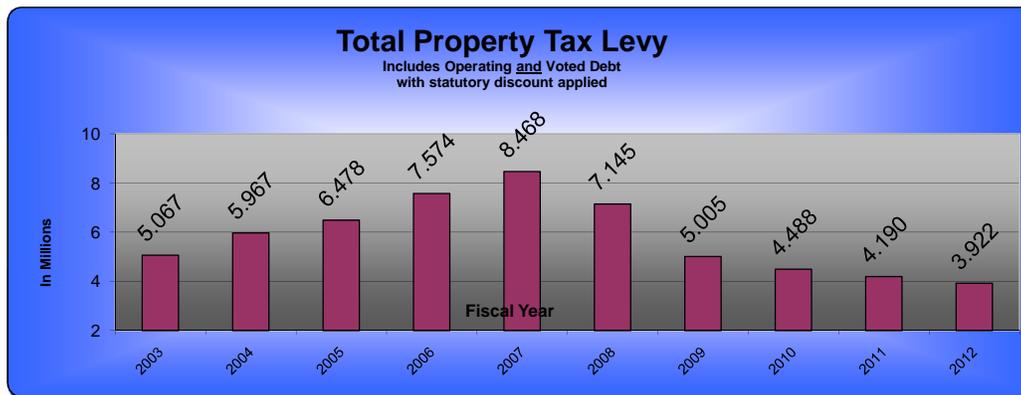
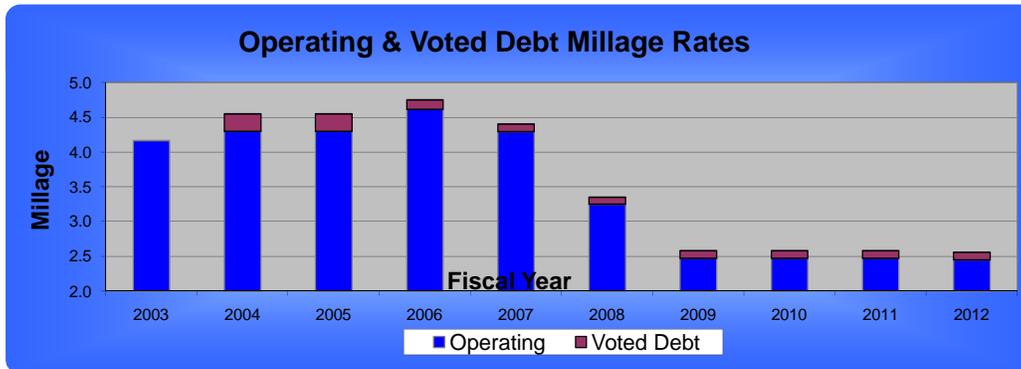
House Bill 1B was passed by the Legislature on June 14, 2007 and signed into law on June 21, 2007. A key provision of this legislation provides for maximum millage rates defined as the maximum millage that may be levied with a simple majority vote. House Bill 1B allows for millage rates higher than the maximum millage rate by meeting other voting requirements. A two-third's vote will allow an operating millage rate up to the rolled-back rate and a unanimous vote will allow an operating millage rate up to the current year's operating millage rate. *Florida Statutes 200.185 and 200.186*

Amendment One which was passed in January 2008 resulted in the following revisions to the State Constitution:

- *Doubling* of the Homestead Exemption from \$25,000 to \$50,000
- Allowance of up to \$500,000 of accumulated Save-Our-Homes exemption can be transferred (*portability*) from an existing homestead property to a newly purchased one
- Creation of a new exemption for the first \$25,000 of assessed value for *tangible personal property*
- 10% cap per year on the increase of the assessed value of a non-homestead property

The following chart shows the millage history, both operating and voted debt, for the City of Winter Springs for the last ten fiscal years.

		Millage Rate			
Fiscal Year	Tax Year	Operating	Voted Debt	Total Millage	
2003	2002	4.1658	-	4.1658	
2004	2003	4.3000	0.2500	4.5500	
2005	2004	4.3000	0.2500	4.5500	
2006	2005	4.6126	0.1374	4.7500	
2007	2006	4.2919	0.1100	4.4019	
Partial fire assessment -	2008	2007	3.2496	0.1022	3.3518
Fire Department consolidation -	2009	2008	2.4714	0.1100	2.5814
	2010	2009	2.4714	0.1100	2.5814
	2011	2010	2.4714	0.1100	2.5814
	2012	2011	2.4500	0.1100	2.5600



**General Fund Transfers-In**

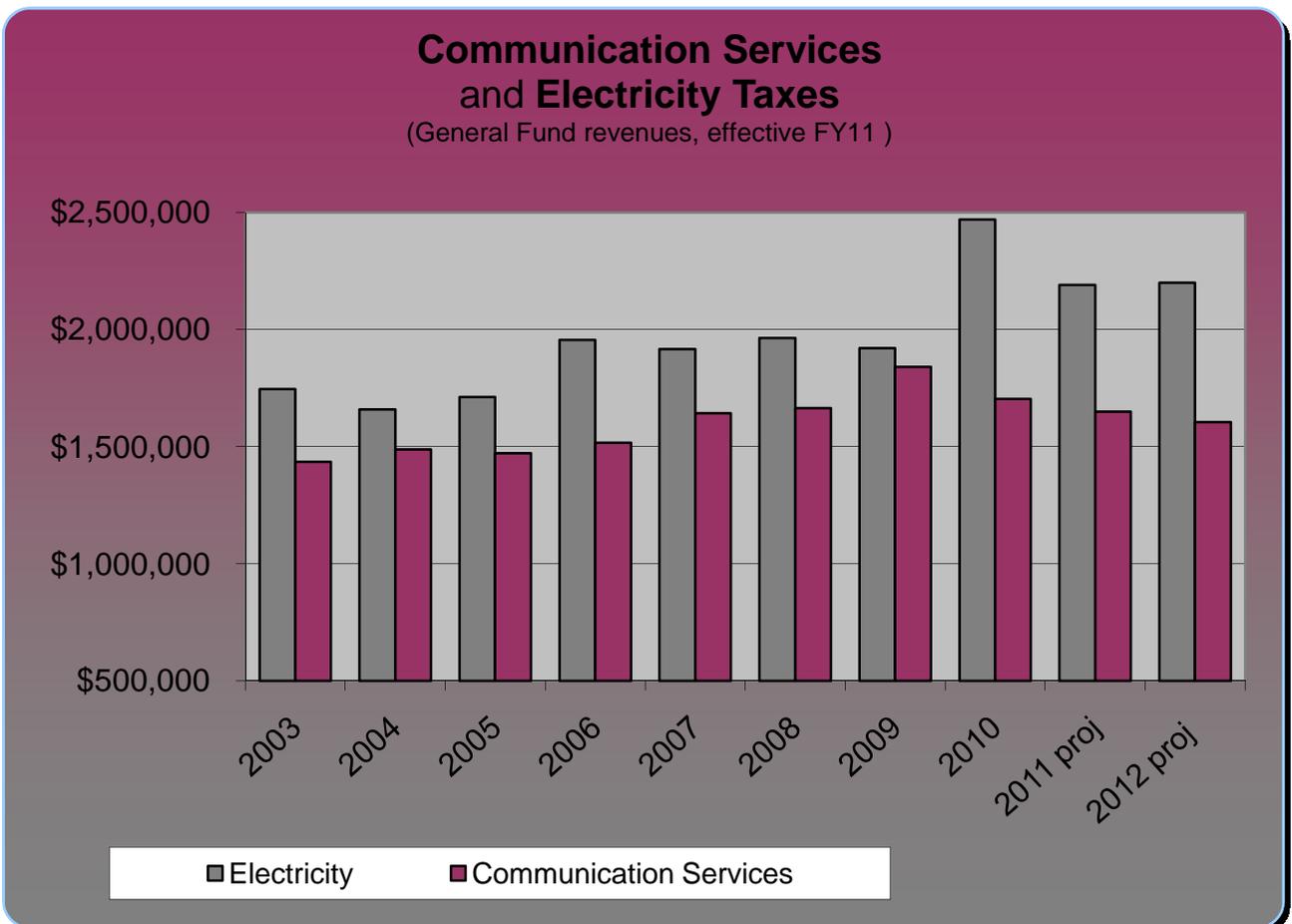
The General Fund receives a number of transfers from other funds which are both recurring and non-recurring in nature. An example of *non-recurring* transfer would be one related to a short-lived special project such as records imaging or grant activity.

Many of the *recurring* transfers are the result of centralized costs being allocated to the funds to which those costs relate, i.e. Utility Billing (Division #1360). Historically, two transfers coming from the Public and Communication Service Tax Fund and the Electric Franchise Fee Fund have comprised a significant percentage of the General Fund revenues, approximately 25% and 10%, respectively. The revenues for these funds have been obligated to pay the annual debt service for the 2003 Debt Service Fund (#206) and the 1999 Debt Service Fund (#215). After the debt service was satisfied the remaining fund balances were transferred to the General Fund. As a result of GASB 54, the Public and Communication Service Tax Fund and the Electric Franchise Fee Funds are being eliminated. In the 2012 budget, these revenues will go directly to the General Fund with the associated debt service transfer coming from the General Fund.

**Public and Communications Services Tax** *(separate fund was eliminated due to GASB 54)*

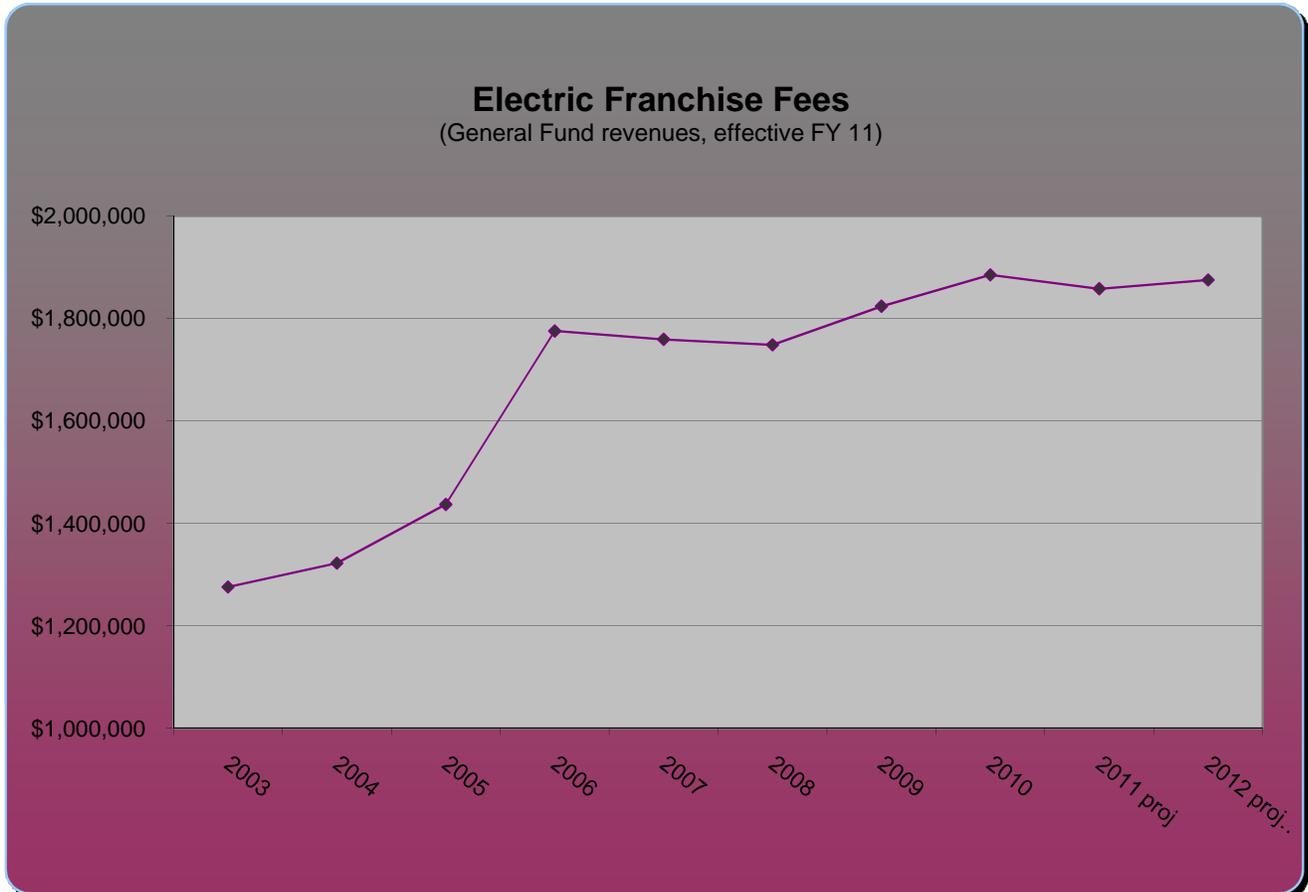
*[Utility taxes – Sections 1-2, Art. VIII State Constitution, Municipal Ordinances 751, 2001-42, 2005-13; Communication Services Tax - Sections 202.19(1), Florida Statutes]*

The PCST Fund has been eliminated due to GASB 54 but has historically collected the utility taxes on electric, water, gas and communication service. The fund revenues are projected using a weighted-average trend analysis. The following chart reflects eight years of historical data for the major revenue sources as well as estimates for fiscal years 2011 and 2012. As mentioned above, these revenue streams will now go directly to the General Fund.



**Electric Franchise Fee** (*separate fund was eliminated due to GASB 54*)  
 [Home Rule Authority - Sections 1-2, Art. VIII, State Constitution]

This fund has been eliminated due to GASB 54. Effective during FY11, the electric franchise fee revenue from Progress Energy will go directly to the General Fund. Accordingly, the transfer to the appropriate debt service funds will now come from the General Fund (see narrative on previous page). The following chart reflects historical data for this revenue source. The current and upcoming fiscal year projections are based on a weighted-average trend analysis.



**Other Funds Receiving Significant Transfers**

The following list represents other funds expected to receive significant transfers during the upcoming fiscal year along with the anticipated amount and reason for transfer:

Fund	Amount	Reason for Transfer
2003 Debt Service Fund (#206)	\$894,200	From the General Fund for debt service requirements related to the series 2003 Improvement Refunding Revenue Bonds
1999 Debt Service Fund (#215)	\$194,300	From the General Fund for debt service requirements related to the series 2011 BB&T note and the 1999 Improvement Refunding Revenue Bonds
1999 Construction C.P. Fund (#305)	\$300,000	From Road Improvement Fund for construction costs related to Magnolia Park
W&S - Renewal & Replacement Fund (#401-3610)	\$75,000	From W&S - Operating (401-3600) for the cost of extensions, enlargements, additions to, or replacement of capital assets of the system and emergency repairs. Per the bond covenants this fund balance must be at least 5% of the preceeding year's gross revenues.

# Major Inter-Governmental Revenues

## State-Shared Revenues

There are a number of taxes imposed by the State and shared with counties, municipalities and school districts. Based on eligibility requirements the state allocates a portion of state-collected taxes to specified local governments. Two of the state-shared revenues which provide a significant percentage of total fund revenues for the General Fund are Municipal Revenue Sharing and Local Government Half-Cent Sales Tax.

## Municipal Revenue Sharing Program

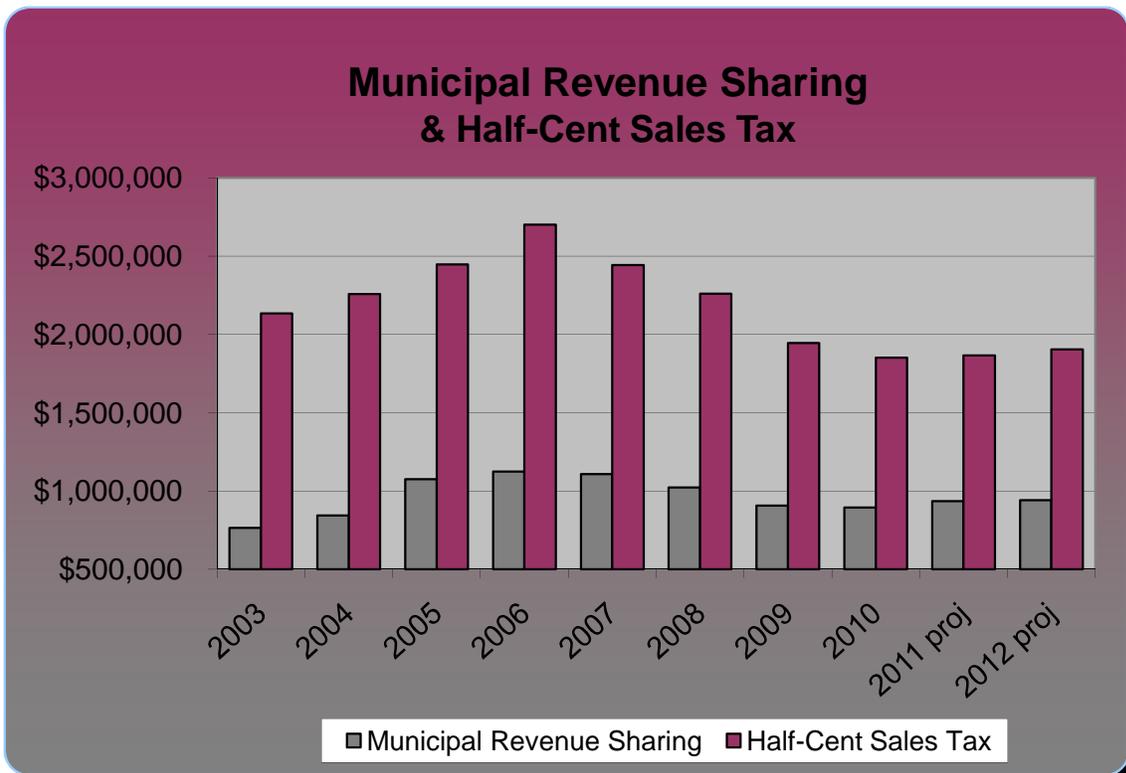
*[Sections 206.605(1), 206.879(1), 212.20(6), and 218.20-.26, Florida Statutes]*

In order to ensure a certain level of parity across local government units the Florida Revenue Sharing Act of 1972 was enacted. Typically, legislation is passed each year that could potentially impact the amount of sales tax revenues available for distribution to municipal governments. Florida's Legislative Committee on Intergovernmental Relations (LCIR) provides projections which are the basis for the budget. During fiscal year 2012 it is expected that this revenue will contribute approximately 6% of total General Fund revenues.

## Local Government Half-Cent Sales Tax Program

*[Sections 212.20(6) and 218.60-.66, Florida Statutes]*

This program which was authorized in 1982 is the largest revenue generator among the state-shared revenue sources. The program's primary purpose is to provide funding for local programs while offering relief from ad valorem and utility taxes. Distribution is based on allocation formulas. During fiscal year 2012 it is expected that this revenue will contribute approximately 12% of total General Fund revenues.



## Local Discretionary Sales Surtax

[Sections 212.054-.055, Florida Statutes]

There are seven types of local discretionary sales surtaxes currently authorized for county and municipal government revenue sources. This surtax is also referred to as local option sales taxes. The Road Improvements Fund (#115) receives the Local Government Infrastructure Surtax - Section 212.055(2), Florida Statutes. This 1% surtax became effective in Seminole County on January 1, 2002 and will expire on December 31, 2011. Based on the anticipated completion of eligible projects during fiscal year 2012 it is expected that this revenue stream will contribute almost 100% of this fund's revenues. The trust fund balance at September 30, 2011 was \$3,925,608.

## Charges for Services

[Utility Fees – Home Rule Authority Sections 1-2, Art. VIII, State Constitution]

The Water and Sewer Utility Fund and the Stormwater Funds are enterprise funds whose primary revenue streams consist of Charges for Service with a customer base of approximately 13,000. The Solid Waste fund is a special revenue fund established to account for fees for solid waste and recycling services performed by contract vendors for the benefit of approximately 11,500 customers. The City retained a consultant to review the adequacy of all utility rates, fees and charges for the operation, maintenance, replacement and debt service of the water and wastewater systems. Rate increases were warranted, approved and implemented with the billing cycles in October 2009. The following chart indicates three years of rate history for potable water, reclaimed water, irrigation-metered water, and sewer.

Charge Type	Water (3/4" meter)			Water - 3/4" Reclaimed			Water - 3/4" Irrigation Meters			Sewer <sup>1</sup>		
	2010	2011	2012	2010	2011	2012	2010	2011	2012	2010	2011	2012
Base facility charge	\$4.74	\$5.07	\$5.43	\$4.10	\$4.10	\$4.10	N/A	N/A	N/A	\$9.30	\$9.95	\$10.65
Base facility charge-non-metered	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Consumption rates per 1000 gallons:												
0 - 5,000	\$1.11	\$1.19	\$1.27	\$0.75	\$0.75	\$0.75	\$1.61	\$1.72	\$1.84	\$3.63	\$3.89	\$4.16
5,000 - 10,000	\$1.11	\$1.19	\$1.27	\$0.94	\$0.94	\$0.94	\$2.11	\$2.26	\$2.42	\$3.63	\$3.89	\$4.16
10,001 to 15,000	\$1.61	\$1.72	\$1.84	\$1.30	\$1.30	\$1.30	\$2.61	\$2.79	\$2.99	N/A	N/A	N/A
15,001 - 20,000	\$2.11	\$2.26	\$2.42	\$1.45	\$1.45	\$1.45	\$3.44	\$3.68	\$3.94	N/A	N/A	N/A
20,001 - 25,000	\$2.61	\$2.79	\$2.99	\$2.13	\$2.13	\$2.13	\$4.75	\$5.08	\$5.44	N/A	N/A	N/A
25,001 - 30,000	\$3.44	\$3.68	\$3.94	\$2.13	\$2.13	\$2.13	\$4.75	\$5.08	\$5.44	N/A	N/A	N/A
30,001 and over	\$4.75	\$5.08	\$5.44	\$2.13	\$2.13	\$2.13	\$4.75	\$5.08	\$5.44	N/A	N/A	N/A

<sup>1</sup> Sewer is only charged on the first 10,000 gallons

**Stormwater** - \$5.50/month per Equivalent Residential Unit (ERU)

**Solid Waste** (garbage and recycling) - \$18.10/month

Additional cart rate - \$10.55/month

# Organization-Wide Personnel Summary

## Approved Positions by Fund/Department

### GENERAL FUND

For comparison purposes, these counts reflect a retroactive presentation of the 2010 and 2011 inter-departmental employee transfers from the eliminated General Services Dep't.

Division/Department	2009-2010 Adopted			2010-2011 Adopted			2011-2012 Adopted		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
Executive	6	0.00	6.00	6	0.00	6.00	7	0.00	7.00
Finance/Admin Services	17	0.00	17.00	17	0.00	17.00	14	1.79	15.79
General Services	1	0.00	1.00	0	0.00	0.00	0	0.00	0.00
Information Services	11	0.00	11.00	11	0.00	11.00	8	0.00	8.00
Public Works	20	0.73	20.73	18	0.73	18.73	18	0.00	18.00
Community Development	7	0.00	7.00	7	0.00	7.00	6	0.00	6.00
Police - Uniformed	70	0.00	70.00	70	0.00	70.00	68	0.00	68.00
Police - Other	19	1.75	20.75	17	3.75	20.75	15	3.45	18.45
Parks & Recreation	18	13.85	31.85	16	13.10	29.10	14	11.68	25.68
<b>TOTAL</b>	169	16.33	185.33	162.00	17.58	179.58	150.00	16.92	166.92

### ENTERPRISE FUNDS

Division/Department	2009-2010 Adopted			2010-2011 Adopted			2011-2012 Adopted		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
Water and Sewer	45	0.00	45.00	42	0.00	42.00	37	0.00	37.00
Development Services	5	0.00	5.00	4	0.00	4.00	3	1.46	4.46
Stormwater	9	0.00	9.00	9	0.00	9.00	9	0.00	9.00
<b>TOTAL</b>	59.00	0.00	59.00	55.00	0.00	55.00	49.00	1.46	50.46

### ORGANIZATION-WIDE

	2009-2010 Adopted			2010-2011 Adopted			2011-2012 Adopted		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
<b>ORGANIZATION-WIDE TOTAL</b>	228.00	16.33	244.33	217.00	17.58	234.58	199.00	18.38	217.38

FTEs - Full-time Equivalents

Y/E - Year-ending

For comparison purposes, these counts reflect a retroactive presentation of the 2010 and 2011 inter-departmental employee transfers (Gen Svcs)

Highlighted cells indicate a change between fiscal years

			2009-2010 Budgeted FTEs*		2010-2011 Budgeted FTEs *		2011-2012 Budgeted FTEs *	
			Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
<b>GENERAL FUND</b>								
<b>Executive</b>	1200	City Manager	3	-	3	-	3	-
	1210	City Clerk	3	-	3	-	4	-
	<b>Departmental Total</b>		<b>6</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>7</b>	<b>0</b>
			Ass't to CM added; Temp. Clerk Ass't eliminated			Records Mgmt clerk transferred back to Clerk's office FT		
<b>Finance/Admin Services</b>	1300	General	8	-	8	-	5.5	1.23
	1310	Human Resources - from GenSvcs	1	-	1	-	1	-
	1330	Purchasing - from GenSvcs	-	-	-	-	-	-
	1360	Utility Billing & Customer Service	8	-	8	-	7.5	0.56
	<b>Departmental Total</b>		<b>17</b>	<b>0</b>	<b>17</b>	<b>0</b>	<b>14</b>	<b>1.79</b>
			Cust Svc Rep eliminated			Operator moved from IS; CSR & AP reductions; Purchasing Coord. eliminated		
<b>General Services</b>	1350	Administration	-	-	-	-	-	-
	1310	Human Resources - to Finance	-	-	-	-	-	-
	1330	Purchasing - to Finance	-	-	-	-	-	-
	1910	City Hall	1	-	-	-	-	-
	1915	Operator - to IS	-	-	-	-	-	-
<b>Departmental Total</b>		<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
			Director eliminated; HR/Purchasing to Finance			Custodian eliminated		
<b>Information Services</b>	1340	General - from Gen Svcs	6	-	8	-	7	-
	1341	Special Projects	2	-	-	-	-	-
	1342	Records Management	2	-	2	-	-	-
	1343	Kiva/GIS	1	-	1	-	1	-
	<b>Departmental Total</b>		<b>11</b>	<b>0</b>	<b>11</b>	<b>0</b>	<b>8</b>	<b>0</b>
			Systems Administrator eliminated			Records Mgmt clerk transferred back to Clerk's office FT; temp position ended; Operator transferred to Finance		
<b>Public Works</b>	4410	Administration	1	0.73	1	0.73	2	-
	4412	Roads and ROW Maint	14	-	12	-	12	-
	4413	Fleet Maintenance	3	-	3	-	3	-
	4414	Facilities Maintenance	1	-	1	-	1	-
	4415	Capital Projects	1	-	1	-	-	-
	<b>Departmental Total</b>		<b>20</b>	<b>0.73</b>	<b>18</b>	<b>0.73</b>	<b>18</b>	<b>0</b>
			Secretary FT to PT; 1 unfunded Maint Worker*			2010 unfunded Maint Worker position eliminated		
			Capital Proj Coordinator eliminated					
<b>Community Development</b>	1510	Administration	2	-	2	-	2	-
	1515	Planning	1	-	1	-	2	-
	1520	Dev Review	1	-	1	-	-	-
	1525	Urban Beautification	3	-	3	-	2	-
	<b>Departmental Total</b>		<b>7</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>6</b>	<b>0</b>
						FT Arborist position eliminated; 25% allocation to W&S employee		
<b>Police</b>	2110	Office of the Chief	2	-	3	-	75	1
	2113	Criminal Investigations	10	-	12	-	-	-
	2114	Community Service	3	-	3	-	-	-
	2115	Operations	39	-	39	-	-	-
	2116	Information Services	17	1.75	13	3.75	8	2.45
	2117	Technical Services	4	-	4	-	-	-
	2118	Code Enforcement	5	-	5	-	-	-
	2119	Motorcycle	4	-	4	-	-	-
	2120	Canine	2	-	2	-	-	-
	2121	Professional Standards	3	-	2	-	-	-
	<b>Departmental Total</b>		<b>89</b>	<b>1.75</b>	<b>87</b>	<b>3.75</b>	<b>83</b>	<b>3.45</b>
			Operator FT to PT; 1 unfunded Code Officer*			Operator FT to PT; 1 unfunded Officer (2115)*		
			3 unfunded sworn officer positions*					
<b>Parks and Recreation</b>	7200	Administration	2	-	2	-	2	-
	7210	Athletics - General	2	4.15	2	4.15	2	5.11
	7230	Parks & Grounds	10.7	3.75	8.7	3	6	3.65
	7240	Program & Special Events	1	1.5	1	1.5	1	1.46
	7250	Seniors	1	1.68	1	1.68	3	1.46
	7251	Senior Pool	1	-	1	-	-	-
	7270	Hound Ground	0.3	-	0.3	-	-	-
	7280	Splash Playgrounds	-	2.77	-	2.77	-	-
	<b>Departmental Total</b>		<b>18</b>	<b>13.85</b>	<b>16</b>	<b>13.1</b>	<b>14</b>	<b>11.68</b>
			.5 FTE retiring; .75 FTEs unfunded Maint. Worker*; Concessions eliminated			Crew chief eliminated; 2010 unfunded Maint Worker eliminated		
			See Parks & Recreation Overview page					
<b>General Fund Total</b>			<b>169</b>	<b>16.33</b>	<b>162</b>	<b>17.58</b>	<b>150</b>	<b>16.92</b>
<b>WATER &amp; SEWER</b>	3600	Operating	45	0	42	0	37	0
			Maint Worker, Maint Mech, Lead WWT Oper positions eliminated			Util Super; Admin Sec; Team Leader; Maint Mech; WW Oper		
<b>DEVELOPMENT SERVICES</b>	2410	Plans and Inspections	2	-	2	-	3	1.46
	2411	Customer Service	2	-	1	-	-	-
	2412	Delinquent Permits	1	-	1	-	-	-
	<b>Dev Services Total</b>		<b>5</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>3</b>	<b>1.46</b>
			Permit Specialist eliminated			Permit Specialist eliminated		
<b>STORMWATER</b>	3800	Operating	7	-	7	-	7	-
	3810	Engineering	2	-	2	-	2	-
	<b>Stormwater Total</b>		<b>9</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>9</b>	<b>0</b>
<b>CITY-WIDE TOTALS</b>			<b>228</b>	<b>16.33</b>	<b>217</b>	<b>17.58</b>	<b>199</b>	<b>18.38</b>
			<b>244.33</b>		<b>234.58</b>		<b>217.38</b>	

\* FTEs which were unfunded but not recommended for permanent elimination:  
2010 - 2.75 FTEs; 2011 - 1 FTE; 2012 - 3 FTEs

Debt Management

As set forth in the City's Comprehensive Improvement Element (CIE), the City shall manage debt issuance and obligations according to sound public fiscal management principles so that the City is able to provide needed capital improvements and maintain services at adopted levels of service (LOS).

*Criteria for Managing Debt Financing:*

The City does not have legal debt limits or utilize specific debt ratios such as the limitation on the use of revenue bonds as a percent of total debt; the maximum ratio of total debt service to total revenue; and the maximum ratio of outstanding capital indebtedness to property tax base. Instead each debt issuance is evaluated on an individual basis giving consideration to the following factors:

- type of facility being financed
- significance of the annual debt service requirement
- favorable impact to the City
- economic capacity of the City
- overlapping debt which depends on the same economic base
- projected City growth rate

*Criteria in Selecting Revenues to Finance Public Facilities:*

To the extent possible, the following revenues are to be utilized to finance public facilities (listed in order of priority and preference):

- Grants or other intergovernmental sources
- Developer contributions (inclusive of dedicated land and impact fees)
- User revenues (inclusive of charges for services, local option gas tax, etc.)
- Sales tax (local option infrastructure surtax)
- Debt Financing
- Ad valorem property taxes

Since some sources are not appropriate or legally available for a particular purpose, the above list is advisory in nature and not to be construed as obligatory.

The following pages summarize the City's debt service requirements. During fiscal year 2010, all debt was retired on the 2004 line of credit. In fiscal year 2011 refunding opportunities arose due to a favorable interest rate environment allowing Water and Sewer Bonds to be replaced with traditional Commercial Notes. Series 2000 Water and Sewer Revenue Bonds with maturities between 2011 and 2020 (\$870,617) were refunded and replaced with a 9-year simple interest Bank Note (BB&T) reducing the average interest rate by 267 basis points yielding a cost reduction of \$152,737 (net COI). Series 2001 Water and Sewer Revenue Bonds 2020 (\$3,700,000) were also refunded and replaced with an 11-year simple interest Bank Note (BB&T Bank) reducing the average interest rate by 217 basis points yielding a cost reduction of \$433,752 (net COI). Series 2002 Revenue Bonds, with maturities between 2012 and 2020 (\$8,464,906) were also refunded and replaced with a 9-year simple interest SunTrust Bank Commercial Note. This action reduced the scheduled payments over the next 9 years by \$612,449 (net of cost of issuance). Finally, Series 1999 General Fund Improvement Bonds 2018 (\$1,377,246) were replaced with a 8-year simple interest Bank Note (BB&T) reducing the average interest rate by 289 basis points yielding a cost reduction of \$159,765 (net COI). Please see the footnotes for more specific information relative to each debt instrument.

**City-Wide Debt Service Requirements \***  
(detail on successive pages)

Year Ending 9/30	Principal	Interest	Total
2012	\$1,850,137	\$846,454	\$2,696,591
2013	\$2,327,599	\$786,950	\$3,114,549
2014	\$2,412,130	\$709,716	\$3,121,846
2015	\$2,508,666	\$629,677	\$3,138,343
2016	\$2,597,059	\$547,435	\$3,144,494
2017	\$2,678,412	\$461,458	\$3,139,870
2018	\$2,713,259	\$372,670	\$3,085,929
2019	\$2,802,187	\$709,384	\$3,511,571
2020	\$2,190,466	\$1,061,386	\$3,251,852
2021	\$1,125,581	\$2,089,209	\$3,214,790
2022	\$1,417,842	\$2,498,668	\$3,916,510
2023	\$1,118,530	\$2,539,376	\$3,657,906
2024	\$1,077,062	\$2,576,489	\$3,653,551
2025	\$1,048,363	\$2,610,244	\$3,658,607
2026	\$1,013,093	\$2,639,750	\$3,652,843
2027	\$984,596	\$2,665,060	\$3,649,656
2028	\$961,205	\$2,686,696	\$3,647,901
2029	\$944,272	\$2,706,034	\$3,650,306
2030	\$920,101	\$1,167,474	\$2,087,575
2031	\$2,085,000	\$10,500	\$2,095,500
	\$34,775,559	\$30,314,630	\$65,090,189

\* Includes internal loan to the Oak Forest Assessment District (FY 2012-2017)

Year Ending 9/30	Fund #206 Improvement Refunding Revenue Bonds <sup>1</sup> Series 2003 Wachovia \$8,870,000		Fund #215 Improvement Refunding Revenue Bonds <sup>1</sup> Series 1999 US Bank 2020-30		Fund #215 Improvement Refunding Revenue Notes <sup>1</sup> Series 2011 BB&T thru 2019		Fund #225 Limited General Obligation Bonds <sup>2</sup> Series 2002 Wachovia \$3,400,000	
	Principal	Interest			Principal	Interest	Principal	Interest
2012	\$685,000	\$196,098			\$23,848	\$20,575	\$85,000	\$139,208
2013	\$700,000	\$174,448			\$149,238	\$30,179	\$85,000	\$135,638
2014	\$725,000	\$150,385			\$160,875	\$26,520	\$90,000	\$131,069
2015	\$750,000	\$125,698			\$181,796	\$22,476	\$95,000	\$126,231
2016	\$775,000	\$100,910			\$196,899	\$18,008	\$100,000	\$121,125
2017	\$800,000	\$74,523			\$206,309	\$13,250	\$105,000	\$115,750
2018	\$825,000	\$46,279			\$225,152	\$8,159	\$115,000	\$110,500
2019	\$855,000	\$15,818		\$428,559	\$233,129	\$2,751	\$120,000	\$104,750
2020			\$417,881	\$857,119			\$125,000	\$98,750
2021			\$393,797	\$881,204			\$130,000	\$92,500
2022			\$371,765	\$903,236			\$135,000	\$86,000
2023			\$350,893	\$924,107			\$145,000	\$79,250
2024			\$331,130	\$943,870			\$150,000	\$72,000
2025			\$312,413	\$962,587			\$160,000	\$64,500
2026			\$295,456	\$979,544			\$165,000	\$56,500
2027			\$278,677	\$996,323			\$175,000	\$48,230
2028			\$263,517	\$1,011,483			\$185,000	\$39,500
2029			\$248,485	\$1,026,515			\$195,000	\$30,250
2030			\$234,957	\$1,040,043			\$200,000	\$20,500
2031							\$210,000	\$10,500
	\$6,115,000	\$884,159	\$3,498,970	\$10,954,590	\$1,377,246	\$141,918	\$2,770,000	\$1,682,751

<sup>1</sup> The Public Communication Services Tax and Electric Franchise Fees are pledged revenues to pay debt service expenses related to the Improvement Refunding Revenue Debt. Series 1999 General Fund Improvement Bonds (\$1,377,246) were partially refunded and replaced with an 8-year simple interest Bank Note (BB&T) reducing the average interest rate by 289 basis points yielding a cost reduction of \$159,765 (net COI). Anticipated revenues from these funds are expected to be more than sufficient for the debt service requirements.

<sup>2</sup> The Limited General Obligation Bonds are payable from and secured by a pledge of the faith, credit and taxing power of the City up to one quarter mil. The taxable property valuation from the Seminole County Property Appraiser represents an approximate 6% decrease from the prior year. Consequently, a slight increase in the voted debt millage rate would be warranted, however, this 2012 budget reflects a non-recurring transfer from the General Fund in order to maintain the voted debt millage rate at 0.1100 mills.

Annual Debt Service Requirements to Maturity											
Year Ending 9/30	Fund #401-3600 Water & Sewer Capital Appreciation Bonds & Serial Bond <sup>2</sup> Series 2000 US Bank		Fund #401-3600 Water & Sewer Refunding Revenue Note <sup>1,2</sup> Series 2011C BB&T		Fund #401-3600 Water & Sewer Refunding Revenue Note <sup>1,2</sup> Series 2011A SunTrust		Fund #401-3600 Water & Sewer Refunding Revenue Note <sup>1,2</sup> Series 2011B BB&T		TOTAL WATER & SEWER <sup>3</sup>		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	TOTAL
2012				\$99,219	\$835,230	\$263,951	\$78,240	\$20,998	\$913,470	\$384,168	\$1,297,638
2013			\$333,040	\$90,360	\$850,926	\$236,298	\$71,312	\$19,108	\$1,255,278	\$345,766	\$1,601,044
2014			\$338,249	\$81,363	\$878,061	\$207,943	\$79,886	\$16,992	\$1,296,196	\$306,298	\$1,602,494
2015			\$342,909	\$72,242	\$903,681	\$178,722	\$88,178	\$14,655	\$1,334,768	\$265,619	\$1,600,387
2016			\$361,990	\$62,613	\$932,910	\$148,602	\$81,053	\$12,507	\$1,375,953	\$223,722	\$1,599,675
2017			\$365,059	\$52,902	\$970,734	\$117,382	\$89,001	\$10,148	\$1,424,794	\$180,432	\$1,605,226
2018			\$377,374	\$42,864	\$999,324	\$85,073	\$91,409	\$7,726	\$1,468,107	\$135,663	\$1,603,770
2019			\$383,850	\$32,654	\$1,031,602	\$51,766	\$93,606	\$5,245	\$1,509,058	\$89,665	\$1,598,723
2020			\$399,560	\$22,025	\$1,062,438	\$17,424	\$95,587	\$2,712	\$1,557,585	\$42,161	\$1,599,746
2021		\$1,045,627	\$409,439	\$11,134			\$102,345		\$511,784	\$1,056,761	\$1,568,545
2022	\$397,498	\$1,455,488	\$418,580						\$816,078	\$1,455,488	\$2,271,566
2023	\$522,638	\$1,487,194							\$522,638	\$1,487,194	\$2,009,832
2024	\$490,931	\$1,517,175							\$490,931	\$1,517,175	\$2,008,106
2025	\$460,950	\$1,545,488							\$460,950	\$1,545,488	\$2,006,438
2026	\$432,638	\$1,572,206							\$432,638	\$1,572,206	\$2,004,844
2027	\$405,919	\$1,595,438							\$405,919	\$1,595,438	\$2,001,357
2028	\$382,688	\$1,617,338							\$382,688	\$1,617,338	\$2,000,026
2029	\$360,788	\$1,637,981							\$360,788	\$1,637,981	\$1,998,769
2030	\$340,144	\$103,125							\$340,144	\$103,125	\$443,269
2031	\$1,875,000								\$1,875,000	\$0	\$1,875,000
	\$5,669,191	\$13,577,060	\$3,730,050	\$567,376	\$8,464,906	\$1,307,161	\$870,617	\$110,091	\$18,734,764	\$15,561,688	\$34,296,452

1 This debt instrument is a Commercial Bank Note secured by revenues generated from the City's Water and Sewer operations.

2 In fiscal year 2011, current refunding opportunities arose due to a favorable interest rate environment allowing Water and Sewer Bonds to be replaced with traditional Commercial Notes. Series 2000 Water and Sewer Revenue Bonds were partially refunded; those with maturities between 2011 and 2020 (\$870,617) were replaced with a 9-year simple interest Bank Note (BB&T) reducing the average interest rate by 267 basis points yielding a cost reduction of \$152,737 (net COI). Series 2001 Water and Sewer Revenue Bonds 2020 (\$3,700,000) were replaced with an 11-year simple interest Bank Note (BB&T) reducing the average interest rate by 217 basis points yielding a cost reduction of \$433,752 (net COI). Series 2002 Revenue Bonds, with maturities between 2012 and 2020 (\$8,464,906) were refunded and replaced with a 9-year simple interest SunTrust Bank Commercial Note. This action reduced the scheduled payments over the next 9 years by \$612,449 (net of cost of issuance).

3 A look at the total debt service bond requirements for this utility reflects a relatively level annual requirement. The debt service requirements are based on the accrual method which means the interest expense is matched to the period in which it is incurred not necessarily when paid. This fund has projected fund equity in excess of the target fund equity of 25% of operating expenses. Rate increases, necessary to meet debt coverage requirements, were instituted by the Commission as follows: October 2009-7%, October 2010-7%, October 2011-7%, thereafter a CPI rate escalator.

Year Ending 9/30	Fund #211 TLBD Special Assessment Revenue Bonds <sup>2</sup> Series 2001 Wachovia \$2,265,000		Fund #213 TLBD Special Assessment Revenue Note <sup>3</sup> Series 2006 \$430,000		Fund #214 INTERNAL Loan to Oak Forest Assessment District <sup>1</sup> \$318,500	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2012	\$60,000	\$92,271	\$37,915	\$7,038	\$44,904	\$7,096
2013	\$65,000	\$89,458	\$26,931	\$5,613	\$46,152	\$5,848
2014	\$65,000	\$86,370	\$27,625	\$4,508	\$47,434	\$4,566
2015	\$70,000	\$83,029	\$28,350	\$3,376	\$48,752	\$3,248
2016	\$70,000	\$79,564	\$29,100	\$2,213	\$50,107	\$1,893
2017	\$75,000	\$75,975	\$29,884	\$1,020	\$37,425	\$508
2018	\$80,000	\$72,069				
2019	\$85,000	\$67,841				
2020	\$90,000	\$63,356				
2021	\$90,000	\$58,744				
2022	\$95,000	\$53,944				
2023	\$100,000	\$48,825				
2024	\$105,000	\$43,444				
2025	\$115,000	\$37,669				
2026	\$120,000	\$31,500				
2027	\$125,000	\$25,069				
2028	\$130,000	\$18,375				
2029	\$140,000	\$11,288				
2030	\$145,000	\$3,806				
	\$1,825,000	\$1,042,597	\$179,805	\$23,768	\$274,774	\$23,159

<sup>1</sup> The outstanding principal for the Bank of America note series issued in 2004 to refinance series 2000B and additional landscaping/irrigation along the Oak Forest subdivision wall was due in full on July 1, 2010. The refinance of \$318,500 was funded by the City at 2.75% over 7 years. The payments received from Oak Forest special assessments will fund the debt service on this note. The last reforecast by Government Services Group resulted in a legal maximum for the annual capital assessment of \$72.00 per ERU through fiscal year 2012. This amount is also the FY 2012 assessment.

<sup>2</sup> The TLBD Debt Service Fund underwent a reforecast by Government Services Group which slightly increased the annual assessment in fiscal year 2008 for the purpose of meeting this bond obligation to \$43/ERU. The new legal maximum through fiscal year 2012 for the annual capital assessment has been established at that same rate.

<sup>3</sup> The City issued this Special Revenue Note to provide financing for the Tuscawilla Lighting and Beautification Project, Phase II. Prepayments in 2006 were utilized to retire principal of \$93,400. Additional principal was retired in fiscal years' 2007, 2008, 2009, 2011 and is budgeted for 2012. The amortization schedule above is predicated on an ongoing assessment of \$17/ERU and therefore incorporates additional principal reductions of \$10,000 annually. This will result in early pay-off; fiscal year 2017 versus fiscal year 2021. The legal maximum for the annual capital assessment has been established at \$17 per ERU through fiscal year 2012.

## Capital

The City's Capital Improvements Element (CIE) exists to maintain a financially feasible plan for providing the infrastructure required to meet the adopted levels of service for existing and future populations. The CIE must be submitted annually to the Florida Department of Community Affairs. The City updates and revises the projected needs and costs as part of the annual budget process. Each subsequent update incorporates refinements to programs and funding strategies which serve as a basis for program implementation. The implementation of the CIE linked to the financially feasible City budget and five-year Capital Improvements Program (CIP) offers more accurate long-range planning. The CIE sets out a five-year capital expenditure program designed to implement the Plan's goals, objectives, and policies and ensures that adopted levels of service standards are met and maintained. The dollar threshold for this asset schedule is \$50,000. The current five-year CIP list by Department follows the Total Capital Outlay pages. The CIE schedule only includes capital which serves to maintain levels of service; therefore, it is by definition a subset of the all capital projects in the Capital Improvements Program. In the development of the Capital Improvements Program, the City reviews the operational impact of each project.

The Trotwood Park Tennis Courts and Central Winds Park Shade Structures are included in the CIP but excluded from the budget document. The 2012 budget will be amended, when sufficient park impact fees are realized and Commission approval is secured. Additionally, there is capital budget in a new fund, Excellence in Customer Service Initiative, which is not included in the CIP because at the time of its approval the customer initiative concept was still in development. Lastly, there are slight variations between some of the Capital Improvement Program amounts and budgeted amounts due to the fact that the CIP was the predecessor document and amounts were refined as the budget process progressed. In all cases, the budgeted capital is less than the CIP.

The following pages summarize the 2011-2012 capital budgets (\$1,000 threshold) for all funds. The video cameras (10) and patrol cars (9) for the police department are excluded from the CIP because *individually* those assets do not meet the threshold requirement. Following the asset description is a column which indicates by an X whether the asset is considered significant and/or non-routine. If applicable, the anticipated impact on the annual operating budget for that particular capital asset is estimated. Although Magnolia Park will eventually have an impact on the operating budget in the areas of utilities and maintenance, this will not be material in fiscal year 2012 due to an anticipated completion date late in the fiscal year.

		X	
		Significant & Non-routine	Additional Annual Operating Cost
<b><u>GENERAL FUND</u></b>			
<u>Information Services - General</u>			
Data Processing Equipment - Computer (1)	<b>\$5,800</b>		
<u>Community Development - Urban Beautification</u>			
CIP - CRA Shepard Streetscape	<b>\$369,750</b>	X	\$8,000 streetlights, landscape maint.
<u>Police - Office of the Chief</u>			
Equipment - General - Air conditioning units (2)	<b>\$12,000</b>		
<u>Police - Criminal Investigations</u>			
Equipment - General - Mandated portable radio replacement (2)	\$7,874		
Equipment - General - Electronic door lock	\$1,100		
Equipment - General - Cellbrite - Cell phone mobile forensics	\$4,500		
Vehicle - Preowned (2)	\$30,000	X	N/A - replacement vehicles
	<b>\$43,474</b>		
<u>Police - Professional Services</u>			
Equipment - General - Night vision goggles (2)	\$7,000		
Equipment - General - Emergency Response Trailer	\$6,000		
Equipment - General - Bullet proof vests (5)	\$7,000		
Vehicle - fully-equipped (1)	\$33,000	X	( \$1,500-2,000) decreased maint and fuel consumption
	<b>\$53,000</b>		
<u>Police - Operations</u>			
Equipment - General - Mandated portable radio replacement (2)	\$7,874		
Equipment - General - Video camera system (10)	\$50,000	X	
Vehicle - Patrol Car Replacement, fully-equipped (5)	\$149,125	X	( \$7,500-10,000) decreased maint and fuel consumption
	<b>\$206,999</b>		
<u>Police - Support Services</u>			
Equipment - General - Mandated portable radio replacement (2)	\$7,874		
Data Processing Equipment - Dispatch Center upgrades	\$5,750		
	<b>\$13,624</b>		
<u>Police - Code</u>			
Equipment - General - Mandated portable radio replacement (2)	\$7,874		
Vehicle - Patrol Car Replacement (1)	\$30,325	X	( \$1,500-2,000) decreased maint and fuel consumption
	<b>\$38,199</b>		
<u>Parks &amp; Recreation - Administration</u>			
Data Processing Equipment - Dell Optiplex computer w/ 19" monitor (4)	<b>\$6,000</b>		
<u>Parks &amp; Recreation - Parks and Grounds</u>			
Improvements - Park bathroom improvements	<b>\$20,000</b>		
<u>Parks &amp; Recreation - Senior Center</u>			
Equipment - General - Senior Center carpet	<b>\$3,500</b>		
<b>Total General Fund - Capital Outlay</b>	<b><u>\$772,346</u></b>		

TOTAL CAPITAL OUTLAY

**X**  
 Significant & Additional Annual  
 Non-routine Operating Cost

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**OTHER GOVERNMENTAL FUNDS**

Transportation Improvement Fund #104

Equipment - General - Used Forklift	\$10,000		
Equipment - General - Vacuum Leak Detector	\$1,600		
Equipment - General - AC Flush System	\$2,400		
Vehicles - Ford Ranger	\$18,500	X	N/A - replacement vehicle
Data Processing Equipment - Laptop for Fleet	\$1,800		
Data Processing Equipment - Desktop Computer	\$1,000		
CIP - Sidewalks	\$5,000		
CIP - Underdrains	\$10,000		
CIP - Resurfacing	\$350,000		
	<b>\$400,300</b>		

Road Improvement Fund #115

CIP - Michael Blake Blvd. (Spine Road)	\$750,000	X	
CIP - Doran Drive	\$200,000	X	
CIP - Northern Way / Shetland Avenue Sidewalk	\$100,000	X	
	<b>\$1,050,000</b>		

Transportation Impact Fee Fund #140

CIP - Tucora Turn Lane	<b>\$25,000</b>		
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1999 Construction Fund #305

CIP - Magnolia Park	<b>\$1,200,000</b>	X	\$25,000 maint and electricity
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Utility/Public Works Facility C.P. Fund #311

CIP - Utility/Public Works Facility	<b>\$905,000</b>	X	\$20,000 maint and electricity
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Excellence in Customer Service Initiative C.P. Fund #317 (concept in development, thus not in Cap Imp Prog)

CIP - Lobby build out	\$200,000	X	
Intangibles - Software - Voice-over internet protocol (VOIP)	\$200,000	X	
	<b>\$400,000</b>		

**Total Other Governmental Funds - Capital Outlay**

**\$3,980,300**

TOTAL CAPITAL OUTLAY

		X	
		Significant & Non-routine	Additional Annual Operating Cost
<b><u>ENTERPRISE FUNDS</u></b>			
<u>Water &amp; Sewer - Operating #401-3600</u>			
Plants and Main - Pond Relining	\$45,000		
Plants and Main - Pump Control upgrades - WWRF	\$45,000		\$1,000
Plants and Main - Pump Control upgrades - EWRF	\$41,000		\$1,000
Plants and Main - Storage Tank #1 WTP# Resurfacing	\$75,000		
Plants and Main - East WRF Blower VFDs	\$48,000		(\$5,000)
Plants and Main - WTP#1 Tank Level Transducers	\$20,000		
Plants and Main - Monitor Wells	\$25,000		\$500
Plants and Main - SR 46 Alternate water study	\$75,000		
Plants and Main - Spine Road Water/Sewer	\$115,000	X	
Equipment - General - 60 kw Tradewind Generator	\$43,000	X	\$4,000
Vehicles - Ford Ranger	\$18,500	X	\$600
Vehicles - Ford F-250	\$23,500	X	\$1,100
CIP - Lake Jesup Water Augmentation	\$2,300,000	X	\$75,000
	<u>\$2,874,000</u>		maint and electricity
<u>Water &amp; Sewer - Renewal and Replacement #401-3610</u>			
CIP - Sewer relining	\$200,000	X	(\$1,000)
<u>Water &amp; Sewer - 2000 Utility Construction #401-3640</u>			
CIP - East Force Main Improvments	\$200,000		
<u>Stormwater - Operating #430-3800</u>			
Equipment - General - Trailer for Skid Steer	\$15,000		
CIP - Underdrains	\$5,000		
CIP - Pipe Relining	\$40,000		(\$1,000)
CIP - Curb inlet replacements	\$10,000		(\$500)
CIP - Valley Gutter Replacement (Various Locations)	\$45,000		
CIP - Glen Eagle VVR Replacement (Holes 12 and 13) - Const	\$60,000		
CIP - Ranchlands Swale Improvements - Design/Const	\$75,000		
CIP - Carrington Woods / Davenport Glen VVR Replacement (Design, Permit, Const Phases)	\$75,000		
CIP - TMDL Master Plan Project - Winding Hollow Wetland Treatment Area (Design & Permit Phases)	\$40,000		
CIP - Central Winds Park Ditch Piping (Design & Permit Phases)	\$48,000		(\$1,000)
	<u>\$413,000</u>		
<b>Total Enterprise Funds - Capital Outlay</b>	<b><u>\$3,687,000</u></b>		
<b>TOTAL CAPITAL OUTLAY - ALL FUNDS</b>	<b>\$8,439,646</b>		

**CAPITAL IMPROVEMENTS PROGRAM BY DEPARTMENT  
FY 2011/12 to FY 2016/17  
WORKSHEET**

Account Number	Project Name	LOS Category	Funding Source	Description / Justification	Location	Ranking Score	Current Yr	Year 1 2011/12	Year 2 2012/13	Year 3 2013/14	Year 4 2014/15	Year 5 2015/16	Year 6 2016/2017	TOTALS (Years 1-6)	Operating Budget Impact 2011/2012	Comprehensive Plan Reference	
<b>Department: PARKS &amp; RECREATION</b>																	
305-65000-70008	Magnolia Park	Parks & Recreation	CF-305 & 1CTX	Outdoor amphitheatre furthers the network of public green spaces that form the framework for the Town Center and promotes & expands trail system; Improves recreational opportunities consistent with the recreational needs of residents; Is a catalyst for private development in the Town Center; Accommodates growth through additional active recreational area [LOS].	Winter Springs Town Center	10	\$ -	\$ 1,218,422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,218,422	TBD	ROS 1.1.1; ROS 1.1.9 ROS 1.1.10; FLUE 1.3.3; FLUE 2.1.5; FLUE 2.2.3; CIE 1.2.1(f); CIE 1.1.3	
not yet established	Trotwood Park Tennis Courts	N/A	PIMF	Two new tennis courts with fencing consistant with recreational needs of residents.	Trotwood Park	10	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	ROS 1.4; ROS 1.4.1; ROS 1.5; FLUE 1.3.3	
not yet established	Central Winds Park	N/A	PIMF	Heavy duty commercial shade structures over all 8 sets of bleachers at CWP ballfields.	Central Winds Park	8	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	ROS 1.3.6; ROS 1.4; ROS 1.4.1	
not yet established	Outdoor Fitness Course	N/A	PIMF	Outdoor Senior Fitness Wellness System Course.	TBD	7	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	ROS 1.3.6; ROS 1.4; ROS 1.4.1; ROS 1.5	
not yet established	Civic Center Renovation	N/A	PIMF	Aesthetic Renovation	Sunshine Park	6	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ -	ROS 1.3.6; ROS 1.4; ROS 1.4.1	
not yet established	Senior Fitness Center	N/A	GRT	Convert Civic Center to Senior Fitness Center.	Sunshine Park	2	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000	\$ -	ROS 1.3.6; ROS 1.4; ROS 1.4.1; ROS 1.5	
7230-53180	Neighborhood Community Center	Parks & Recreation	GRT	Torcaso Park expansion consistent with recreational needs of residents; Utilizes grant funding.	Torcaso Park	6	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -	ROS 1.4; ROS 1.4.1; FLUE 1.3.3; HE 2.2.11; CIE 1.1.3	
not yet established	Civic or Event Center	N/A	BND, GRT & PIMF	City Civic Center expansion consistent with recreational needs of residents; Utilizes grant funding.	Town Center	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000	\$ -	ROS 1.4; ROS 1.4.1	
<b>TOTAL</b>								\$ -	\$ 1,368,422	\$ 600,000	\$ 200,000	\$ -	\$ 5,000,000	\$ -	\$ 7,168,422	\$ -	

**CAPITAL IMPROVEMENTS PROGRAM BY DEPARTMENT  
FY 2011/12 to FY 2016/17  
WORKSHEET**

Account Number	Project Name	LOS Category	Funding Source	Description / Justification	Location	Ranking Score	Current Yr	Year 1 2011/12	Year 2 2012/13	Year 3 2013/14	Year 4 2014/15	Year 5 2015/16	Year 6 2016/2017	TOTALS (Years 1-6)	Operating Budget Impact 2011/2012	Comprehensive Plan Reference
<b>Department: PUBLIC WORKS</b>																
104-65000-30075	Resurfacing-	N/A	LGTX	Major maintenance; Refurbishes existing streets so that transportation network is maintained.	City Wide	6	\$ 300,000	\$ 350,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	\$ 1,350,000	\$ -	MTE 1
115-65000-30055	Michael Blake Blvd.(Spine Road)	Transpntn-Mobility	1CTX	Services future demand and addresses future deficiency of SR 434 by expanding interconnecting collector road network in Town Center to reduce demand on SR 434.	Town Center	4	\$ -	\$ 750,000	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	FLUE 1.3.1; FLUE 1.3.3; FLUE 2.1.4; MTE 1; MTE 1.2; MTE 1.3; CIE 1.1.3
115-65000-30130	Sidewalks-Shetland/Northern	Transpntn-Mobility	1CTX & GRT	Safety improvement; Improves City collector streets with the addition of sidewalks to increase safety of pedestrians in cooperation with Seminole County.	Northern Way / Shetland Avenue Sidewalk	6	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	FLUE 1.3.1; MTE 1; MTE 1.2; MTE 1.3; MTE 1.5.3; CIE 1.1.3
not yet established	Sidewalks- North Village Walk-Phase I	Transpntn-Mobility	GRT- CDBG	Safety & mobility improvement; Addition of sidewalks will increase safety of pedestrians in an area with easy access to parks, transit, school & retail commercial.	Between SR 419 & SR 434 and Sheoah & Sherry Av.	10	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000	\$ -	FLUE 1.4.6; FLUE 1.6.6; FLUE 6.1.1; MTE 1.5.1; MTE 1.6.7; MTE 1.13.6; HE 2.2.1; ROS 1.5.1; ICE 1.3.5; CIE 1.1.3
not yet established	Sidewalks- Town Center and WSHS	Transpntn-Mobility	FDOT/GRT	Safety & mobility improvement; Addition of sidewalks will increase safety for students and improve network connection of high school to transit and the trail.	Town Center at Winter Springs High School and City Hall	10	\$ -	\$ -	\$ 292,363	\$ -	\$ -	\$ -	\$ -	\$ 292,363	\$ -	FLUE 1.4.6; FLUE 1.6.6; FLUE 5.1.2; FLUE 5.2.6; FLUE 6.1.1; MTE 1.5.1; MTE 1.5.3; MTE 1.6.7; MTE 1.13.6; PSFE 1.7.2; PSFE 1.7.3; ICE 1.3.5; CIE 1.1.3
not yet established	Sidewalks- North Village Walk-Phase II	Transpntn-Mobility	FDOT/GRT	Safety & mobility improvement; Addition of sidewalks will increase safety of pedestrians in an area with easy access to parks, transit, school & retail commercial.	Between SR 419 & SR 434 and Sheoah & Sherry Av.	9	\$ -	\$ -	\$ -	\$ 296,204	\$ -	\$ -	\$ -	\$ 296,204	\$ -	FLUE 1.4.6; FLUE 1.6.6; MTE 1.5.1; MTE 1.6.7; MTE 1.13.6; HE 2.2.1; ROS 1.5.1; ICE 1.3.5; CIE 1.1.3
not yet established	Sidewalks- Town Center	Transpntn-Mobility	DTM	Safety & mobility improvement; Addition of sidewalks will increase safety and improve connection between uses.	Town Center	10	\$ -	\$ -	\$ -	\$ -	\$ 293,000	\$ -	\$ -	\$ 293,000	\$ -	FLUE 1.6.6; FLUE 5.1.2; FLUE 5.2.6; FLUE 6.1.1; MTE 1.5.1; MTE 1.5.3; MTE 1.6.7; PSFE 1.7.2; CIE 1.1.3
not yet established	Multi Use Trail Connector	Transpntn-Mobility	1CTX or DTM	Paving of this multi-use trail will provide a safe, alternative east-west route to SR 434 for bicycles and pedestrians.	Between Winding Hollow & Alton Rd	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	FLUE 1.6.6; FLUE 6.1.1; MTE 1.5.1; MTE 1.5.3; MTE 1.5.10; ROS 1.2.7; CIE 1.1.3
not yet established	Power Line Multi Use Trail	Transpntn-Mobility	GRT or DTM	Addition of this multi-use trail will provide connectivity and a safe, alternative east-west route to SR 434 for bicycles and pedestrians.	Between Belle and Tuskawilla along FP&L Easement	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	FLUE 1.6.6; FLUE 6.1.1; MTE 1.5.1; MTE 1.5.3; MTE 1.5.10; ROS 1.2; ROS 1.2.2; ROS 1.2.4; ROS 1.2.6; ROS 1.2.7; CIE 1.1.3
not yet established	Highlands Trail Connector	Transpntn-Mobility	GRT	Addition of multi-use trail connector will increase connectivity and increase use of the Cross Seminole Trail as a mobility option.	From Highlands PUD north to Cross Seminole Trail	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -	FLUE 1.6.6; FLUE 6.1.1; MTE 1.5.1; MTE 1.5.3; MTE 1.5.10; ROS 1.2; ROS 1.2.2; ROS 1.2.5; ROS 1.2.7; CIE 1.1.3
115-65000-30121	Doran Drive	Transpntn-Mobility	1CTX	Doran Drive (Blumberg to high school)- Refurbishes collector road so that existing LOS is maintained.	Town Center	6	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	FLUE 1.3.1; FLUE 1.3.3; MTE 1; MTE 1.2; MTE 1.3; CIE 1.1.3

**CAPITAL IMPROVEMENTS PROGRAM BY DEPARTMENT  
FY 2011/12 to FY 2016/17  
WORKSHEET**

Account Number	Project Name	LOS Category	Funding Source	Description / Justification	Location	Ranking Score	Current Yr	Year 1 2011/12	Year 2 2012/13	Year 3 2013/14	Year 4 2014/15	Year 5 2015/16	Year 6 2016/2017	TOTALS (Years 1-6)	Operating Budget Impact 2011/2012	Comprehensive Plan Reference
<b>Department: PUBLIC WORKS</b>																
115-65000-30134	Ranchlands Paving	Transptn	1CTX	Dirt road paving provides supporting infrastructure to enhance existing housng stock.	Ranchlands	6	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,000)	FLUE 1.3.1; MTE 1; MTE 1.2; MTE 1.3; CIE 1.1.3; HE 1.1.9
not yet established	North Moss Road	Transptn	1CTX	Major maintenance- Refurbishes collector road so that existing LOS is maintained.	Moss Road	6	\$ -	\$ -	\$ 1,300,000	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000	\$ -	FLUE 1.3.1; MTE 1; MTE 1.2; MTE 1.3; CIE 1.1.3
not yet established	Tuscora Drive Decel Lane	Transptn	TIF	Helps ensure adequate movement of people and goods.	SR 434 & Tuscora	6	\$ -	\$ -	\$ -	\$ -	\$ 160,000	\$ -	\$ -	\$ 160,000	\$ -	FLUE 1.3.1; FLUE 1.3.3; MTE 1.2; MTE 1.3; CIE 1.1.3
not yet established	Winding Hollow Decel Lane	Transptn	TIF	Helps ensure adequate movement of people and goods.	SR 434 & Winding Hollow	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -	FLUE 1.3.1; FLUE 1.3.3; MTE 1.2; MTE 1.3; CIE 1.1.3
not yet established	Intersection Improvements at S.R. 434 and Tuskawilla Road (Design)	Transptn-Mobility	FDOT/GRT	Safety, Operational, and Pedestrian Improvements	SR 434 & Tuskawilla Road	6	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	FLUE 1.3.1; FLUE 1.3.3; TE 1.2; TE 1.3; CIE 1.1.3
115-65000-30121	Orange Avenue Loop	Transptn	TIF	Improves road function and beautification.	Orange Av to CWP (SR 434) - Town Ctr	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -	FLUE 1.3.1; FLUE 1.3.3; FLUE 2.1.4; MTE 1; MTE 1.2; MTE 1.2.4; MTE 1.3; CIE 1.1.3
<b>TOTAL</b>							<b>\$ 1,500,000</b>	<b>\$ 1,400,000</b>	<b>\$ 1,942,363</b>	<b>\$ 1,096,204</b>	<b>\$ 703,000</b>	<b>\$ 2,550,000</b>	<b>\$ 500,000</b>	<b>\$ 8,191,567</b>	<b>\$ (10,000)</b>	

**CAPITAL IMPROVEMENTS PROGRAM BY DEPARTMENT  
FY 2011/12 to FY 2016/17  
WORKSHEET**

Account Number	Project Name	LOS Category	Funding Source	Description / Justification	Location	Ranking Score	Current Yr	Year 1 2011/12	Year 2 2012/13	Year 3 2013/14	Year 4 2014/15	Year 5 2015/16	Year 6 2016/2017	TOTALS (Years 1-6)	Operating Budget Impact 2011/2012	Comprehensive Plan Reference	
<b>Department: UTILITY - Potable Water</b>																	
3600-62100	SR 46 Alternative Water Supply	Potable Water	UEF	Study of surface water supply as a means of reducing demand on potable water	City Wide	6	\$ -	\$ 75,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 175,000	\$ -	FLUE 1.3.1; IE 2.3; IE 2.3.2; IE 5.1.7; CE 1.2.8	
not yet established	WTP #1 Storage Tank 1 Resurfacing	N/A	UEF	Major maintenance.	WTP #1	6	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	IE 2.2; IE 2.2.1	
not yet established	WTP #2 Storage Tank Resurfacing	N/A	UEF	Major maintenance.	WTP #2	6	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ -	IE 2.2; IE 2.2.1	
not yet established	WTP #3 Storage Tank Resurfacing	N/A	UEF	Major maintenance.	WTP #3	6	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	IE 2.2; IE 2.2.1	
not yet established	SR 434 Spine Rd to Tuscora Dr. Water Line	N/A	UEF	Water system looping.	SR 434 to Spine Rd/Tuscora	4	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	IE 2.2; IE 2.2.1; HE 1.3.10; CIE 1.1.3	
not yet established	SR 434 Tuscora Dr. to Vistawilla Dr. Water Line	N/A	UEF	Water system looping.	SR 434/ Spine Rd to SR 417	4	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ -	IE 2.2; IE 2.2.1; HE 1.3.10; CIE 1.1.3	
3640-65000-30053	Spine Rd (Michael Blake Blvd) Water Line	N/A	UEF	Water system looping.	Town Center	4	\$ -	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,000	\$ -	IE 2.2; IE 2.2.1; HE 1.3.10; CIE 1.1.3	
not yet established	Chlorine Conv. WTP# 1	N/A	UEF	Water quality upgrades.	WTP #1	4	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ -	IE 2.2; IE 2.2.1; HE 1.3.10; CIE 1.1.3	
not yet established	Monitor Wells	N/A	UEF	Groundwater monitoring required by CUP	Various	4	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	IE 2.2; IE 2.2.1; HE 1.3.10; CIE 1.1.3	
<b>TOTAL</b>								\$ 150,000	\$ 265,000	\$ 340,000	\$ 100,000	\$ 200,000	\$ -	\$ -	\$ 905,000	\$ -	

**CAPITAL IMPROVEMENTS PROGRAM BY DEPARTMENT  
FY 2011/12 to FY 2016/17  
WORKSHEET**

Account Number	Project Name	LOS Category	Funding Source	Description / Justification	Location	Ranking Score	Current Yr	Year 1 2011/12	Year 2 2012/13	Year 3 2013/14	Year 4 2014/15	Year 5 2015/16	Year 6 2016/2017	TOTALS (Years 1-6)	Operating Budget Impact 2011/2012	Comprehensive Plan Reference
<b>Department: UTILITY - Administration</b>																
311-65000-30037	Utility/Public Works Facility Admstrn Bldg	N/A	CF-311	Consolidates management.	Old Sanford-Oviedo Rd	4	\$ 50,000	\$ 904,752	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 904,752	\$ 20,000	FLUE 1.3.3; CIE 1.1.3
<b>TOTAL</b>							<b>\$ 50,000</b>	<b>\$ 904,752</b>	<b>\$ -</b>	<b>\$ 904,752</b>	<b>\$ 20,000</b>					

Account Number	Project Name	LOS Category	Funding Source	Description/ Justification	Location	Ranking Score	Current Yr	Year 1 2011/12	Year 2 2012/13	Year 3 2013/14	Year 4 2014/15	Year 5 2015/16	Year 6 2016/2017	TOTALS (Years 1-6)	Operating Budget Impact 2011/2012	Comprehensive Plan Reference
<b>Department: UTILITY - Reclaimed Water</b>																
not yet established	Reclaimed Water Augmnt Pump Station - Phase A	Potable Water	Bank financing	Augments demand on the City's potable water system so that the City will not exceed its 2013 CUP allocation and allows the expansion of the City's reclaimed water system.	Shore of Lake Jesup/Spray fields	6	\$ 1,900,000	\$ 2,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,300,000	\$ 75,000	FLUE 1.3.1; HE 1.3.10; IE 2.3; IE 2.3.2; IE 5.1.7; CE 1.2.8
not yet established	Reclaimed Water Distribution - Phase 1	Potable Water	UEF	Expands reclaimed water system and reduces demand on the City's potable water system so that the City will not exceed its 2013 CUP allocation.	City Wide	6	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,200,000	\$ -	FLUE 1.3.1; HE 1.3.10; IE 2.3; IE 2.3.2; IE 5.1.7; CE 1.2.8
<b>TOTAL</b>							<b>\$ 1,900,000</b>	<b>\$ 2,300,000</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 3,500,000</b>	<b>\$ 75,000</b>	

**CAPITAL IMPROVEMENTS PROGRAM BY DEPARTMENT  
FY 2011/12 to FY 2016/17  
WORKSHEET**

Account Number	Project Name	LOS Category	Funding Source	Description / Justification	Location	Ranking Score	Current Yr	Year 1 2011/12	Year 2 2012/13	Year 3 2013/14	Year 4 2014/15	Year 5 2015/16	Year 6 2016/2017	TOTALS (Years 1-6)	Operating Budget Impact 2011/2012	Comprehensive Plan Reference
<b>Department: UTILITY - Sanitary Sewer</b>																
3640-62100	East Force Main Rerouting / Design	Sanitary Sewer	UCF	Bolsters service to new growth; Improves efficiency.	Tuskawilla	8	\$ 25,000	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220,000	\$ -	FLUE 1.3.1; HE 1.1.12; IE 1.1.4; IE 1.4.3
3610-65000-30030	Sewer Line Restoration	N/A	R&R	Annual reline of portions of system.	City Wide	6	\$ 250,000	\$ 200,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,450,000	\$ -	FLUE 1.3.1; HE 1.1.12; IE 1.1.4; IE 1.4.3
not yet established	WWRF Sand Filter	Sanitary Sewer	UEF	Increases capacity for new growth; Improves efficiency.	WWRF	6	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000	\$ -	FLUE 1.3.1; HE 1.1.12; IE 1.1.4; IE 1.4.3
not yet established	Backhoe	N/A	UEF	Equipment Replacement	City Wide	6	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ -	CIE 1.1.3
<b>TOTAL</b>							<b>\$ 275,000</b>	<b>\$ 420,000</b>	<b>\$ 330,000</b>	<b>\$ 500,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 2,000,000</b>	<b>\$ -</b>	

Account Number	Project Name	LOS Category	Funding Source	Description / Justification	Location	Ranking Score	Current Yr	Year 1 2011/12	Year 2 2012/13	Year 3 2013/14	Year 4 2014/15	Year 5 2015/16	Year 6 2016/2017	TOTALS (Years 1-6)	Operating Budget Impact 2011/2012	Comprehensive Plan Reference
<b>Department: STORMWATER</b>																
3800-65000-30144	Solary Canal Regional Stormwater Facility	Stormwater	SJRWMD GRT	Partnership with Oviedo, Seminole County, & SJRWMD for regional stormwater pond.	Northwest corner DeLeon Street & Howard Avenue	6	\$ 412,313	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	FLUE 1.3.1; HE 1.1.12; IE 4.1.1; CIE 1.2.3; CIE 1.5.3
3800-65000	Carrington Woods / Davenport VVR Replacement	Stormwater	SUF	Replace failing pond outfall structures (3)	Carrington Woods and Davenport Glen	6	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	FLUE 1.3.3; CIE 1.1.3
3800-65000	Glen Eagle VVR Replacement	Stormwater	SUF	Replace failing pond outfall structures at Tuscawilla CC Holes 12 and 13 ponds (serving Glen Eagle)	City Wide	6	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ -	FLUE 1.3.3; CIE 1.1.3
3800-65000	Ranchlands Swale Improvements	Stormwater	SUF	Re-grade existing swales and related infrastructure	Ranchlands	6	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	FLUE 1.3.1; HE 1.1.12
3800-65000	Canal Piping: Edgemon to Flamingo	Stormwater	SUF	Install Pipe/Culvert along existing ditch and fill ditch	Edgemon and Flamingo	6	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ -	FLUE 1.3.1; HE 1.1.12
3800-65000	Canal Piping: Central Winds Park	Stormwater	SUF	Install Pipe/Culvert along existing ditch and fill ditch	Central Winds Park	6	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000	\$ -	FLUE 1.3.1; HE 1.1.12
3800-65000	Winding Hollow Wetland Treatment Area	Stormwater	SUF	Lake Jesup TMDL Project - Utilize Existing Wetland Area to Treat Stormwater Runoff	Winding Hollow	6	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ -	CIE 1.2.3; IE 4.1.1
3800-65000	Filtration Devices	Stormwater	SUF	Lake Jesup TMDL Project: Install Filtration Devices at Existing Stormwater Inlets	Various	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -	CIE 1.2.3; IE 4.1.1
<b>TOTAL</b>							<b>\$ 412,313</b>	<b>\$ 710,000</b>	<b>\$ 350,000</b>	<b>\$ 500,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ 1,860,000</b>	<b>\$ -</b>	

**CAPITAL IMPROVEMENTS PROGRAM BY DEPARTMENT  
FY 2011/12 to FY 2016/17  
WORKSHEET**

Account Number	Project Name	LOS Category	Funding Source	Description / Justification	Location	Ranking Score	Current Yr	Year 1 2011/12	Year 2 2012/13	Year 3 2013/14	Year 4 2014/15	Year 5 2015/16	Year 6 2016/2017	TOTALS (Years 1-6)	Operating Budget Impact 2011/2012	Comprehensive Plan Reference
<b>Department: COMMUNITY DEVELOPMENT</b>																
1525-65000-30148	Shepard Road Streetscape Project	N/A	17-92 CRA	Repaving, addition of 8' Sidewalk, Street Lighting and Signage, Underground Drainage, Sustainable landscaping. For Shepard Road at 17-92. Increased public safety, economic development.	CDD	10	\$ 165,000	\$ 380,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 380,000	\$ -	FLUM 1.4.8; FLUM 1.6.2; MTE 1.2; MTE 1.4.9; ICE 1.2.5; HE 2.2.11
							\$ 165,000	\$ 380,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 380,000	\$ -	

Account Number	Project Name	LOS Category	Funding Source	Description / Justification	Location	Ranking Score	Current Yr	Year 1 2011/12	Year 2 2012/13	Year 3 2013/14	Year 4 2014/15	Year 5 2015/16	Year 6 2016/2017	TOTALS (Years 1-6)	Operating Budget Impact 2011/2012	Comprehensive Plan Reference	
<b>Department: POLICE</b>																	
2110-62000	New Storage Building	N/A	GNF	New 40x50 out building to be used for the secure storage of bulk property and evidence storage	Police Department	6	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ -	CIE 1.1.3	
<b>TOTAL</b>							\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 200,000	\$ -	

Funding Sources:		Funding Sources:	
1CTX	One Cent Sales Tax (Road Improvement Fund) - 115	PBIF	Public Buildings Impact Fee Fund
BND	Bonds	PIMF	Park & Rec Impact Fee Fund
CF-305	1999 Construction Capital Project Fund - 305	PRV	Private Contributions
CF-311	Construction Fund - 311	R&R	Utility Renewal & Replacement Fund
DEF	Development Services Enterprise Fund	RSV	Reserves
DTM	Developer Transportation Mitigation	SC	Seminole County
FIMF	Fire Impact Fee Fund	STM	Stimulus Federal Funding
FDOT	Florida Dept of Transportation	SUF	Stormwater Utility Enterprise Fund
GNF	General Fund	TIF	Transportation Impact Fee Fund
GRT	Grants & CDBG	TLBD	Assessment District (Tusawilla Lighting & Beautifi
LGTX	Local Option Gas Tax (Transportation Improvement Fund)	UCF	Utility Construction Fund
MTF	Medical Transportation Fund	UEF	Utility Enterprise Fund
OFD	Assessment District (Oak Forest Wall)		



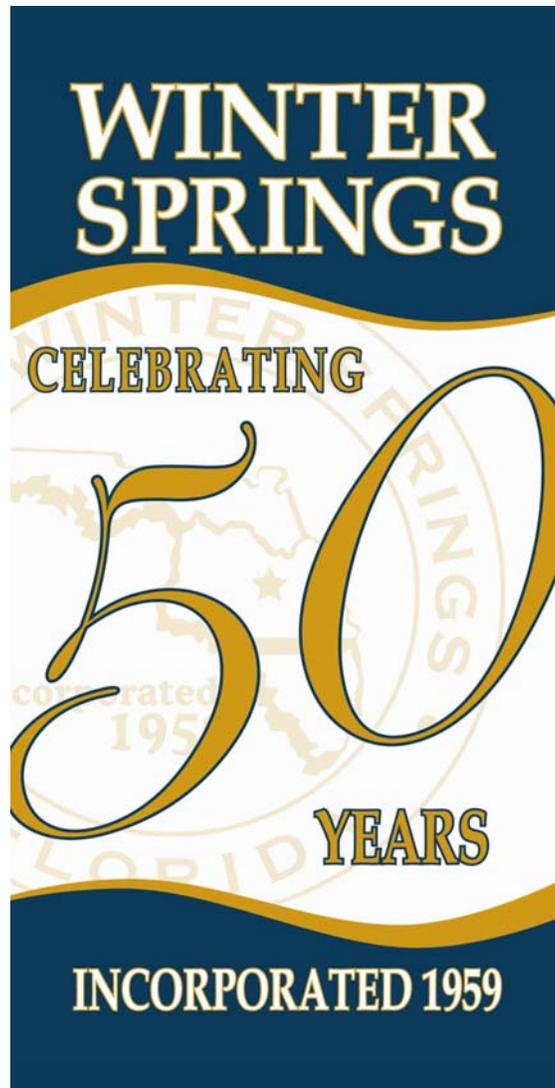
FINANCIAL  
and  
ORGANIZATIONAL STRUCTURE

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# CITY OF WINTER SPRINGS STRATEGIC PLAN

**FY 2010 - FY 2012**



**TRANSPARENCY • CUSTOMER SERVICE • FISCAL RESPONSIBILITY • EXCELLENCE • TEAMWORK**

## **OUR MISSION**

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To provide an efficient delivery of public services through innovation and excellence and promote quality of life by working cooperatively with all of our customers to protect health and safety, improve economic vitality, and enhance neighborhood livability throughout the City.

## **OUR VISION**

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To create a vibrant and sustainable high quality community by producing results that matter most to our customers through transparency, outstanding customer service, fiscal responsibility, excellence, and teamwork.

## INTRODUCTION

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The *City of Winter Springs Strategic Plan FY 2010 - FY 2012* is the culmination of months of planning and effort by the various stakeholders in our community including the Mayor and City Commission, City staff, and our citizens and business owners.

The process began in February 2009 with the presentation of the City's Community Visioning Workshop and continued in March 2009 when the City Commission met to discuss the results of the workshop and to formulate those results into both *global* and *specific* goals. A Business Community Visioning Workshop was also held to afford business owners an opportunity to provide their input on the status and future of our city. City staff then met to formulate strategies aimed at accomplishing the specific goals established by the Commission. The final result of these comprehensive efforts is this strategic plan document.

Why did we develop this strategic plan? Strategic planning helps an organization identify where it wants to be at some point in the future and how it is going to get there. By setting goals, and strategies to achieve those goals, a roadmap is created to guide us, as a team, to our ultimate vision. To quote Hall of Fame Coach Paul "Bear" Bryant:

*"Set goals - High goals for you and your organization. When your organization has a goal to shoot for, you create teamwork, people working for a common good."*

Strategic planning also helps an organization make decisions on allocating its resources to pursue its goals, including its operating, capital and human resources. While each of the various components of a strategic plan is essential to its success, proper resource allocation is an increasingly important element in today's challenging economic environment.

The *City of Winter Springs Strategic Plan FY 2010 - FY 2012* is guided by our Mission Statement and Vision Statement, which are founded on the following basic values that guide all of our actions and reflect what we expect from our employees and elected officials:

- Transparent, Open, and Honest Government
- Customer Service
- Fiscal Responsibility
- Excellence
- Teamwork

The following goals and associated strategies for achieving those goals establish our course to the vision of our future. As we proceed forward, a periodic review of our progress will be undertaken in order to ensure we maintain that course, or adapt as deemed necessary.

As we proudly celebrate our City's 50<sup>th</sup> Anniversary, with this roadmap in hand we anxiously look forward to our next half century.

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# PROMOTE SENSE OF COMMUNITY

## **Goal 1**

**Identify tools, timelines, and resources to improve internal and external communication**

**Goal 1: Identify tools, timelines, and resources to improve internal and external communication.**

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Strategy 1: Create and implement a new and improved City website.

Completed

**Fiscal Impact:** \$0

**Outcome:** Improves ease of use and access to information by customers via a more intuitive and easier to navigate website.

Strategy 2: Offer Commission and staff external access to City intranet.

**Fiscal Impact:** \$10,500

**Outcome:** Improves efficiency by providing Commission and staff an additional means of access to resources, documents, and City archives.

Strategy 3: Implement a *Voice Over IP* phone system.

**Fiscal Impact:** \$220,000

**Outcome:** Reduces costs, provides greater flexibility and reliability, provides faster response to customer requests, and improves access to users by offering enhanced modes of communication (voice mail notification, unified messaging, etc.).

Strategy 4: Develop and implement *Twitter* and/or *FaceBook* sites for the City.

Completed

**Fiscal Impact:** \$0

**Outcome:** Provides progressive, additional means of communication to advise citizens of ongoing City activities, information, and events (subject to Sunshine Law/Public Records limitations).

Strategy 5: Install a permanent electronic message sign at City Hall.

Completed

**Fiscal Impact:** \$27,000

**Outcome:** Provides an additional communication tool to disseminate information to the public.

Strategy 6: Automate processing and routing of internal forms within various City departments via utilization of *SharePoint*.

Ongoing

**Fiscal Impact:** \$0

**Outcome:** Improves efficiency by promoting the use of intelligent automated forms-based routing and providing a centralized location for internal users to locate routinely requested information. Reduces staff time. Reduces paper usage, lessening impacts on the environment.

Strategy 7: Facilitate periodic Community and Business Visioning Workshops.

Ongoing (initial workshops completed)

**Fiscal Impact:** \$0 - \$2,000

**Outcome:** Provides an opportunity for customer input and involvement in on-going City visioning and strategic planning.

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# CUSTOMER SERVICE

## **Goal 2**

**Identify opportunities and develop strategies to create a customer/  
business friendly experience**

**Goal 2: Identify opportunities and develop strategies to create a customer/business-friendly experience.**

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Strategy 1: Perform comprehensive review of current Utility Billing policies and procedures.

Completed

**Fiscal Impact:** \$0 - \$5,000 (Enterprise Fund)

**Outcome:** Revises policies and procedures as warranted to achieve a reasonable balance between customer relations and the City's fiduciary responsibilities.

Strategy 2: Implement additional customer service training for City staff.

Completed

**Fiscal Impact:** \$0-\$5,000 (Enterprise Fund)

**Outcome:** Provides employees with additional tools and enhanced skill set/knowledge base to assist in delivery of outstanding customer service.

Strategy 3: Implement e-Billing option for Utility customers.

**Fiscal Impact:** \$15,000 (Enterprise Fund)

**Outcome:** Provides utility customers an option to receive bills electronically and saves money by reducing printing and postage expenses.

Strategy 4: Implement an e-Application for permits, business tax receipts, and Utility Billing forms.

**Fiscal Impact:** \$5,000 - \$10,000 (Enterprise Fund)

**Outcome:** Creates a more convenient and expeditious process for customers to submit and receive licenses, permits, and forms.

Strategy 5: Implement an e-Application for processing development and building plans.

**Fiscal Impact:** \$0 - \$140,000 (Enterprise Fund)

**Outcome:** Creates a more expeditious and convenient process for customers to submit, and the City to review, development and building plans.

Strategy 6: Enter Business Tax Receipts and Building Permit payments in KIVA rather than MUNIS.

Completed

**Fiscal Impact:** \$0

**Outcome:** Eliminates redundant entry into two systems. Provides more expeditious business tax receipt distribution to customers and ensures timely payment remittance information to the Seminole County Tax Collector's Office.

Strategy 7: Evaluate the feasibility of both an over-the-counter and on-line credit/debit card payment acceptance system.

Completed

**Fiscal Impact:** \$25,000 - \$35,000 (Enterprise/General Fund)

**Outcome:** Expands customers' ability to utilize credit/debit cards in more service areas. Reduces processing fees.

Strategy 8: Institute an Escrow Account System process whereby developers/contractors may deposit funds with the City to offset future building plan and permit fee charges.

Completed

**Fiscal Impact:** \$5,000-\$15,000 (Enterprise Fund)

**Outcome:** Improves efficiency in the delivery of services by allowing developers/contractors the option to secure permits/approvals remotely. Provides an alternative method of payment for developers/contractors to pay for City services.

Strategy 9: Complete upgrade to MUNIS version 7.3 and implement new MUNIS on-line system and time/attendance modules.

Completed

**Fiscal Impact:** \$12,500 (Enterprise/General Fund)

**Outcome:** Provides external customers with an upgraded user interface for greater functionality to view and pay their utility bills. Increases functionality and efficiency in payroll processing and provides online employee access to appropriate Human Resource information.

Strategy 10: Modify current Community Development Department customer phone call routing to ensure prompt and proper customer response.

Completed

**Fiscal Impact:** \$1,200 (Enterprise Fund)

**Outcome:** Improves customer accessibility to staff. Ensures proper direction of calls to appropriate staff and timeliness of response to customer.

Strategy 11: Install an electronic information kiosk in City Hall lobby.

Completed

**Fiscal Impact:** \$500 - \$1,000

**Outcome:** Provides alternative to standing in line; reduces customer wait time; empowers customer by providing electronic access to a range of City information; and maximizes utilization of current staff.

Strategy 12: Develop an Economic Development Incentive Program.

**Fiscal Impact:** TBD

**Outcome:** Incentivizes smart development and diversifies tax base to reduce the residential tax burden.

# ECONOMIC DEVELOPMENT

## **Goal 3**

**Aggressively complete the vision for Town Center**

**Goal 3: Aggressively complete the vision for the Town Center.**

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Strategy 1: Conduct a Commission workshop on the history and vision of the Town Center.

Completed

**Fiscal Impact:** \$0

**Outcome:** Provides the Commission with an outline of the history and original vision of the Town Center, to confirm that vision and modify if the Commission deems warranted.

Strategy 2: Finalize the EAR-based amendments to the Comprehensive Plan associated with the Town Center.

Completed

**Fiscal Impact:** \$0

**Outcome:** Ensures compliance with state mandated deadlines for the Evaluation and Appraisal Report (EAR) which includes goals, objectives, and policies aimed at the urbanization of this section of the City.

Strategy 3: Revise the Land Development Regulations to comply with the adopted EAR-based amendments, including the Town Center.

**Fiscal Impact:** \$10,000

**Outcome:** Ensures the City's Land Development regulations are consistent with the goals, objectives, and policies of the Comprehensive Plan and facilitate projects that have sustainable densities, promote multi-modal forms of transportation, and encourage mixed-use developments.

Strategy 4: Preserve and complete the street grid pattern established in the Town Center master plan.

Ongoing

**Fiscal Impact:** \$1,000,000 - Michael Blake Blvd (One Cent Sales Tax)

Balance of grid cost TBD

**Outcome:** Provides the framework for projects that have sustainable densities, promote multi-modal forms of transportation, and encourage mixed-use developments.

Strategy 5: Develop multiple Town Center transportation options.

Ongoing

**Fiscal Impact:** TBD

**Outcome:** Provides public transportation, multi-purpose sidewalks, bike lanes, trails, specialty-use parking and vehicular parking consistent with Town Center development standards.

Strategy 6: Pursue further reductions of the speed limit along SR 434 in the Town Center District.

Ongoing

**Fiscal Impact:** \$0

**Outcome:** Reduces speeds and establishes a constrained roadway section that will promote the traditional neighborhood development standards of the Town Center.

Strategy 7: Annex enclaves within the Town Center District.

Ongoing

**Fiscal Impact:** Varies by enclave. Staff will provide site-specific fiscal analysis.

**Outcome:** Ensures consistency of development standards and continuity of service delivery within the Town Center District.

Strategy 8: Construct Magnolia Park Amphitheater Complex.

**Fiscal Impact:** \$1,200,000 (1999 Bond Construction Fund)

**Outcome:** Provides a cultural component in the Town Center. Promotes a sense of community and serves as an economic generator. Provides an additional trailhead on the Cross Seminole Trail.

Strategy 9: Implement a revised signage code for the Town Center to include pedestrian and vehicular way-finding signage.

**Fiscal Impact:** \$1,500

**Outcome:** Enables provision of directional information signage for Town Center venues and businesses.

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# ECONOMIC DEVELOPMENT

## **Goal 4**

**Partner with other entities to pursue the development of  
SeminoleWay**

**Goal 4: Partner with other entities to pursue the development of SeminoleWay.**

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Strategy 1: Continue ongoing efforts, in conjunction with SeminoleWay partners, to market the concept of SeminoleWay.

Ongoing

**Fiscal Impact:** TBD

**Outcome:** Creates outside interest from international, national, and state-wide entities in relocating to Winter Springs/SeminoleWay. Utilize the marketing resources of the Chambers of Commerce, Metro Orlando Economic Development Commission, and East Central Florida Regional Planning Council.

Strategy 2: Conduct public hearings for all property owners within the SeminoleWay corridor to begin a dialogue on proposed development codes for the eight affected interchange areas.

Ongoing (1st public hearing conducted July 2009)

**Fiscal Impact:** \$0

**Outcome:** Provides participation opportunities for stakeholders/property owners on development goals for SeminoleWay properties.

Strategy 3: Collaborate with Seminole County, Sanford, and Oviedo to discuss a unified development code for SeminoleWay.

**Fiscal Impact:** \$0 - \$15,000

**Outcome:** Provides current and potential property owners/developers within the SeminoleWay corridor assurances of standardized/consistent development standards regardless of the governmental entity within which the property is located.

Strategy 4: Produce a conceptual master/roadway plan for the Greenway Interchange District (GID)/SeminoleWay.

**Fiscal Impact:** \$5,000

**Outcome:** Provides a working document and marketing tool to be used as a guideline in meetings with property owners and developers when discussing proposed projects in the area. Enables the City staff to determine estimates of infrastructure costs for the GID.

Strategy 5: Pursue quality economic development opportunities in the Greenway Interchange District (GID)/SeminoleWay.

Ongoing

**Fiscal Impact:** TBD

**Outcome:** Provides a diversified tax base by guiding the smart development of one of the City's premier corporate park properties.

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# FISCAL SUSTAINABILITY

## **Goal 5**

**Develop strategies to ensure financial accountability and transparency**

**Goal 5: Develop strategies to ensure financial accountability and transparency.**

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Strategy 1: Implement a new budgeting paradigm aimed at providing greater fiscal stewardship.

Ongoing; initiated with preparation of FY 2010 budget

**Fiscal Impact:** \$0 (FY 2010 savings approx. \$1.0M)

**Outcome:** Ensures Commission established goals are properly aligned with the appropriation of financial resources; that appropriations are consistent with identified needs through implementation of zero-based budgeting; and that the Budget Document provides useful and relevant information to end users.

Strategy 2: Expand City website to include a section/webpage that presents information regarding City purchases, vendors and other useful financial information ("*Winter Springs Checkbook*").

**Timeline:** Completed

**Fiscal Impact:** \$0 - \$5,000

**Outcome:** Provides enhanced transparency on the City's expenditure of taxpayer dollars.

Strategy 3: Prepare and present a Quarterly Financial Report to City Commission.

Ongoing (initiated February 2009)

**Fiscal Impact:** \$0

**Outcome:** Provides Commission and citizens with timely information on City's budgetary and financial position.

Strategy 4: Implement companion financial analysis to all potential development and redevelopment projects presented to City Commission for consideration.

Ongoing (initiated August 2009)

**Fiscal Impact:** \$0

**Outcome:** Provides Commission with additional tools for informed decision-making regarding potential development and redevelopment projects.

Strategy 5: Create an employee advisory board to review and provide recommendations on employee benefit matters to include pension, safety, health, etc.

***Fiscal Impact:*** \$0

***Outcome:*** Engages employees and affords them an additional opportunity to provide input on relevant personnel matters.

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# PUBLIC SAFETY

## **Goal 6**

**Continue to support and enhance Police/Citizens programs and services**

**Goal 6: Continue to support and enhance Police/Citizens' programs and services.**

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Strategy 1: Create a Citizens Police Academy.

Completed

**Fiscal Impact:** \$1,000 (LETF Funded)

**Outcome:** Enhances communication between the community and the various bureaus within the Police Department to provide citizens with a better understanding of the functions and responsibilities of the Operations, Tech Services, Criminal Investigations, Code Enforcement, Administration, and Information Services bureaus.

Strategy 2: Expand Citizens Police Academy to include other City departments ("Winter Springs Citizens Academy").

**Fiscal Impact:** \$0 - \$500

**Outcome:** Enhances communication between the community and the various departments within the City to provide citizens with a better understanding of the functions and responsibilities of those departments and the City as a whole.

Strategy 3: Implement Citizens on Patrol (COP) and Volunteers in Police Service (VIPS) Programs.

Completed

**Fiscal Impact:** \$5,549 Grant funding through Edward Byrne Grant

**Outcome:** Enhances visibility and presence of qualified/trained persons to report criminal activity thereby reducing the need for additional sworn officers and civilian personnel.

Strategy 4: Expand Community Outreach Programs.

Ongoing

**Fiscal Impact:** \$2,500 - \$5,000 (LETF funded)

**Outcome:** Provides enhanced response to the community, e.g. Lock Box and RUOK for the special needs population. Provides interaction between police and the youth of our community, e.g. CYO program, movie nights, and Shop-With-A-Cop, resulting in lower crime rates.

# ENVIRONMENTAL STEWARDSHIP

## **Goal 7**

**Develop and implement a policy for addressing water supply and conservation**

**Goal 7: Develop and implement a policy for addressing water supply and conservation.**

---

Strategy 1: Create a Water Conservation Coordinator staff position.

Completed

**Fiscal Impact:** \$0 (Reallocate existing staff)

**Outcome:** Reduces per capita water consumption by having a full time staff member dedicated to proactively working with utility customers to educate users and enforce, if necessary, the rules and regulations related to water use.

Strategy 2: Develop an Irrigation Audit Program to be available to customers at no charge.

Completed

**Fiscal Impact:** \$0

**Outcome:** Provides a customer friendly process to assist customers in reducing their utility bills by minimizing water usage, which will ultimately lower per capita water consumption.

Strategy 3: Adopt the water, sewer and reclaimed water rates necessary to support the state mandated replacement of potable water irrigation with an alternative water source.

Completed

**Fiscal Impact:** Increases utility revenues by approximately \$800,000 annually

**Outcome:** Generates sufficient revenues to cover the new debt required to fund the reclaimed water augmentation treatment and distribution system capital improvements, which will reduce potable water usage.

Strategy 4: Propose Florida Friendly/Waterwise modifications to the Land Development Code.

Completed

**Fiscal Impact:** \$5,000 (Enterprise Fund)

**Outcome:** Reduces the demand for water through the adoption of changes to the City's landscape codes which address native plant usage, water-saving technologies, etc.

Strategy 5: Evaluate alternatives for the City's long-term water supply needs.

Completed

**Fiscal Impact:** \$0

**Outcome:** Provides the Commission with options for sustaining the long-term viability of the City's water supply, e.g. execute the Interlocal Agreement for the SR 46 Alternative Water Supply Project and have staff participate in the preliminary design and Consumptive Use Permitting process.

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# HUMAN CAPITAL

## **Goal 8**

**Explore potential use of volunteers to enhance provision of services**

**Goal 8: Explore potential use of volunteers to enhance provision of services.**

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Strategy 1: Develop a volunteer application process and associated volunteer policies and procedures.

**Fiscal Impact:** \$0

**Outcome:** Ensures compliance with applicable laws and consistency of implementation in the use of volunteers.

Strategy 2: Enhance and promote the use of volunteers for the provision of applicable City services.

Ongoing

**Fiscal Impact:** \$0

**Outcome:** Reduces need for additional City staff, resulting in cost savings, and enhances supervision of programs and activities. Provides additional fund raising resources.

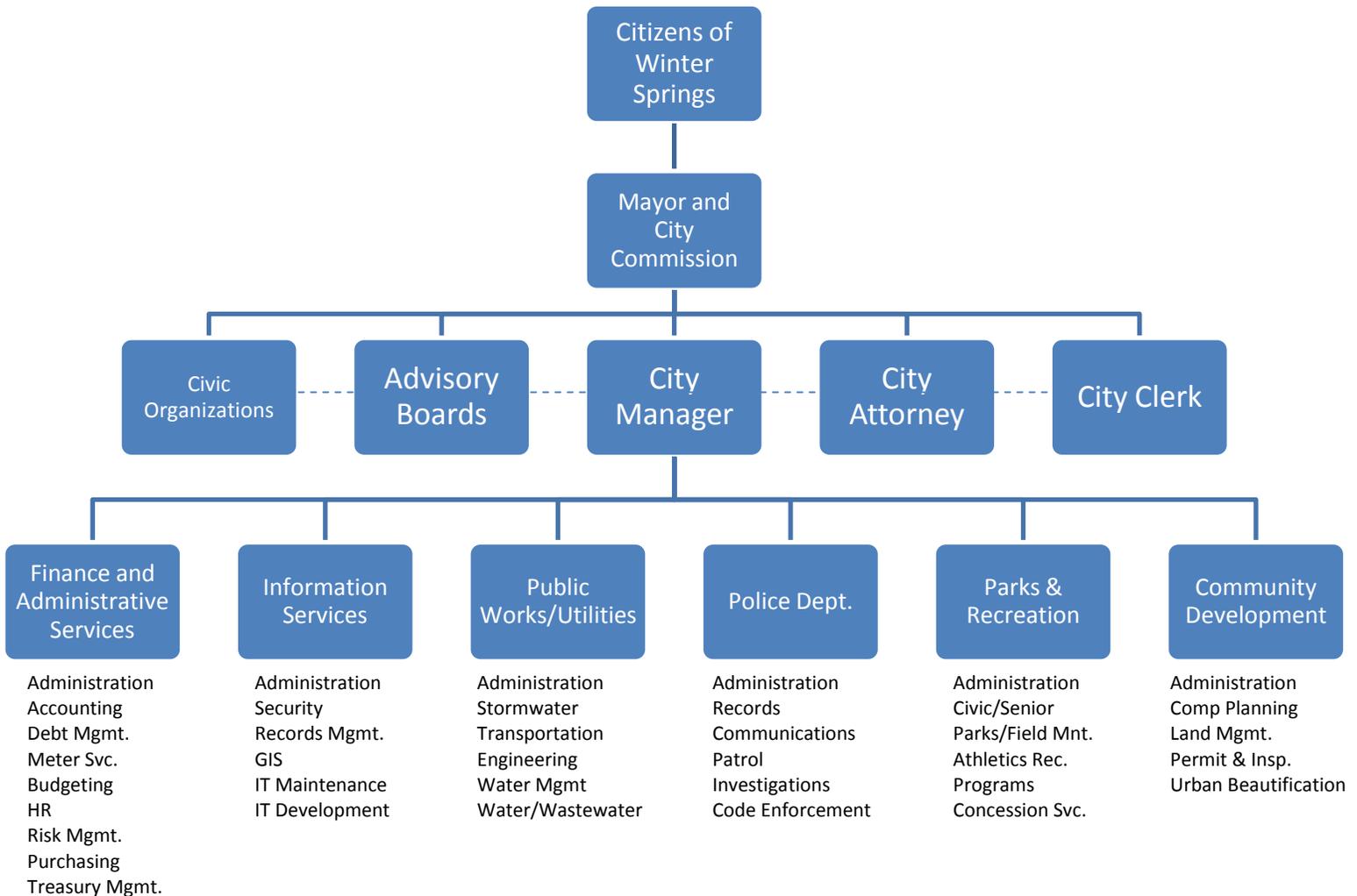
Strategy 3: Develop, in conjunction with Youth Sports Leagues, procedures for tracking of volunteer hours.

Completed

**Fiscal Impact:** \$0

**Outcome:** Provides information on volunteer usage and programs by the City's recreational partners to evaluate their effectiveness.

# CITY OF WINTER SPRINGS ORGANIZATIONAL CHART



- The City Manager is appointed by the Commission.
- The City Clerk is appointed by the Mayor with ratification of the City Commission and works under the direction of the City Manager.
- The City Attorney is appointed by the Mayor with ratification of the City Commission and works under the direction of the City Commission.
- Advisory Boards are appointed by the Mayor and the City Commission and work under the direction of the City Commission.

## POLICY DIRECTION Organizational Units

***The mission of all organizational units of City government is to formulate and carry out intelligent decisions which will add value to the wealth of our City through the accomplishment of the strategic vision and benchmarks of success established by the elected officials.***

### FY 12 Operating Units

- *Executive*
- *General Government*
- *Finance and Administrative Services (Effective FY 2010, Finance and General Services have merged into one department)*
- *Information Services*
- *Public Works*
- *Community Development*
- *Police*
- *Parks and Recreation*
- *Debt Service*
- *Capital Projects*
- *Water and Sewer Utility*
- *Development Services*
- *Stormwater Utility*
- *Fire – effective 10/2/2008 Fire Department consolidated with Seminole County; however, due to recent FRS plan revisions, there are pension costs associated with those firefighters who opted to stay in the City pension plan*

### FY 12 Operating Resources

<u>Source</u>	<u>Program Resources<sup>1</sup></u>
General Fund (G)	\$16,142,065
Less Non-program Specific Transfers In	\$(1,314,225)
Other Governmental Funds (OG)	\$ 7,526,550
Plus Non-program Specific Transfers Out	\$150,725
Enterprise Funds (E)	\$11,635,958
Plus Non-program Specific Transfers Out	<u>\$1,163,500</u>
Total	\$ 35,304,573

<sup>1</sup> These resources are a roll-up of the organizational units indicated above. The General Fund roll-up includes \$1,314,225 of *non-program-specific* transfers and/or transfers for indirect costs which must be subtracted from the General Fund roll-up to arrive at the program resources coming from the General Fund. Likewise these non-program-specific transfers must be added back to the funds from which they originated to arrive at the program resources from the other governmental and enterprise funds. The successive pages carry the designations of G, OG, and E to indicate General Fund, *Other* Governmental Funds, and Enterprise Funds, respectively.

## EXECUTIVE

***The mission of the Executive Department is to formulate policy direction for the City and represent the operating units of the City which are most closely involved in the process of formulating the long-range vision of the City, including the formulation of goals and benchmarks of success necessary in accomplishing the strategic vision.***

### FY 12 Operating Units

- *Mayor and Commission* – establishes policy direction through the provision of laws, policies, procedures and resources to accomplish the strategic vision of the City with the input of citizens, boards, advisory committees, and City staff
- *Boards/Committees (and Ad Hoc Advisory Committees)* – provides the Mayor, Commission and City staff with citizen input regarding the formulation and execution of policy. Ongoing boards include: Beautification of Winter Springs, Bicycle and Pedestrian Advisory Committee, Parks and Recreation Advisory Committee, Pension Board of Trustees, Code Enforcement Board, Planning and Zoning Board, Districting Commission, Oak Forest Wall and Beautification District Advisory Committee, and Tusawilla Lighting and Beautification District Advisory Committee. Ad Hoc advisory committees are short-term in nature and established by resolution as needed.
- *City Manager* - assists the elected officials of the City in 1) establishing a positive, progressive and futuristic vision for the City, 2) identifying and focusing resources upon this policy direction that will make this vision a reality within established time lines, and 3) managing those resources in the most efficient, effective and responsible manner possible
- *City Clerk* - records and preserves the City’s records; responds to requests for information and records; and provides oversight in election processes of the City

### FY 12 Operating Resources

General (G)	\$755,037
TLBD Maintenance (OG)	\$1,250
Oak Forest Maintenance (OG)	<u>\$500</u>
Total	\$756,787

Expenditures (exclusive of transfers)	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<u>General Fund</u>					
Personal Services	\$711,943	\$518,577	\$599,932	\$599,557	\$691,292
Operating Expenses	\$101,989	\$56,247	\$72,765	\$73,535	\$65,495
Capital Outlay	\$0	\$0	\$2,200	\$10,315	\$0
<b>TOTAL</b>	\$813,932	\$574,824	\$674,897	\$683,407	\$756,787



## FINANCE and ADMINISTRATIVE SERVICES

*The mission of the Department of Finance and Administrative Services is to provide and promote the highest standards of accounting and financial reporting services to meet the needs of the Citizens, Commission, and Staff of the City of Winter Springs in a pleasant, efficient and professional manner.*

Note: Effective FY 2010, *Finance and General Services* was combined into one department *Finance and Administrative Services*

### FY 12 Operating Units

- *Finance – General* - safeguards City assets in accordance with the City's investment policy, reports historical and prospective information to both internal and external parties of interest; maintains the City's investment and debt portfolios; cash disbursements; fixed asset management and control; provides procurement services for the city to include requisition and purchase order processing, vendor relations, and facilitation of bid and RFP processes
- *Utility Billing* - revenue generation through creation of utility bills (water, sewer, garbage, stormwater); revenue collection for all City services; related customer service
- *Human Resources* – provides personnel services for the city to include wage and benefit administration, pension plan administration, policy review, labor relations, collective bargaining, recruitment, testing, training, and records maintenance
- *Risk Management* – provides administration of a comprehensive risk management program including safety and loss control and procurement of insurance coverage

### FY 12 Operating Resources

General (G)	\$1,058,805
Assessment Districts (OG)	\$5,868
Water & Sewer Utility (E)	<u>\$693,187</u>
Total	\$1,757,860

Expenditures (exclusive of transfers)	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<u>General Fund</u>					
Personal Services	\$996,556	\$954,630	\$1,055,074	\$999,856	\$964,335
Operating Expenses	\$733,448	\$757,501	\$731,925	\$754,014	\$793,525
Capital Outlay	\$11,258	\$16,090	\$41,025	\$13,075	\$0
TOTAL	<u>\$1,741,262</u>	<u>\$1,728,221</u>	<u>\$1,828,024</u>	<u>\$1,766,945</u>	<u>\$1,757,860</u>

## INFORMATION SERVICES

*The mission of the Information Services (IS) Department is to coordinate and support the deployment of technology that meets the City's business goals, reduces operating costs, and maximizes the ability of the City to provide exceptional public service to businesses and residents.*

### FY 12 Operating Units

- Information Services – Provides development and implementation services for technology needs; technology standards enforcement; network, computer, software, and telephone technical support; publications creation, audio visual assistance, standards and procedures development, strategic planning, and computer training; website and various intranets support, daily oversight of telephone call routing and caller assistance for customers of the City, network security and availability, data integrity of all City data systems and network environment, guidance and assistance to departments for their special projects/IT initiatives; and email, cell phone, pager, surplus asset, and network resource management.
- *Kiva/GIS* – Provides an integrated, end-to-end solution for managing land development functions as well as neighborhood safety services, including enhanced tools for citizen access to permitting services, GIS integration, and mobile government capabilities. Service delivery includes: departmental business process analysis; employee training; customized Kiva reports; Kiva Suite administrative and technical support; GIS and Pictometry applications technical support; Kiva configuration to support City policies related to land management and code enforcement; development and implementation of procedures for administration and issuance of business tax receipts and arbor licenses.

### FY 12 Operating Resources

General (G) \$914,611

Expenditures (exclusive of transfers)	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<u>General Fund</u>					
Personal Services	\$707,790	\$725,797	\$739,644	\$739,644	\$612,350
Operating Expenses	\$347,293	\$342,084	\$365,280	\$369,780	\$296,461
Capital Outlay	\$75,435	\$42,001	\$44,074	\$44,074	\$5,800
TOTAL	\$1,130,518	\$1,109,882	\$1,148,998	\$1,153,498	\$914,611

## PUBLIC WORKS

***The mission of the Public Works Department is to maintain the public infrastructure at the highest level of service for the lowest cost.***

### FY 12 Operating Units

- *Administration* – provides oversight and support to all divisions within Public Works, including personnel issues, budgeting, purchasing, work order planning and distribution, citizen complaint resolution, and logistics
- *Roads and ROW Maintenance* – maintains the public infrastructure in the public right of way, including sidewalks, street repairs, under drains, tree trimming, street signage, and dirt road grading
- *Fleet Maintenance* – maintains the City's fleet of approximately 120 vehicles. In addition, the three mechanics maintain heavy and light equipment for the Utility and Public Works Department; responds 24/7 to any vehicle difficulties the Police Department may incur
- *Facilities Maintenance* – provides a centralized and initial point of contact for the maintenance of the City's buildings, such as A/C systems, electrical troubleshooting, plumbing issues, roof repairs, and anything else for which a handyman would be needed; repetitive maintenance activities such as A/C servicing, pest control, and generator maintenance are contracted out

### FY 12 Operating Resources

General (G)	\$1,081,507
Transportation Improvement (OG)	\$576,000
Solid Waste / Recycling (OG)	\$2,306,000
Road Improvement (OG)	\$1,050,000
Transportation Impact Fee (OG)	<u>\$27,000</u>
Total	<u>\$5,040,507</u>

<u>Expenditures</u> (exclusive of transfers)	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<u>General Fund</u>					
Personal Services	\$864,976	\$838,886	\$969,199	\$900,196	\$843,407
Operating Expenses	\$326,658	\$223,555	\$275,200	\$276,708	\$238,100
Capital Outlay	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<u>\$1,191,634</u>	<u>\$1,062,441</u>	<u>\$1,244,399</u>	<u>\$1,176,904</u>	<u>\$1,081,507</u>

**Public Works (continued)**

Expenditures (exclusive of transfers)	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<u>Other Governmental Funds</u> <sup>1</sup>					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$3,046,507	\$2,413,649	\$2,564,450	\$2,557,603	\$2,483,700
Capital Outlay	\$1,195,437	\$1,979,479	\$2,800,500	\$2,835,660	\$1,475,300
TOTAL	\$4,241,944	\$4,393,128	\$5,364,950	\$5,393,263	\$3,959,000

<sup>1</sup> Transportation Improvement Fund, Solid Waste/Recycling Fund, Road Improvements Fund, Emergency&Disaster Relief Fund, Storm Reserve Fund and Transportation Impact Fee Fund

## COMMUNITY DEVELOPMENT

***Our mission of the Community Development Department is to assist Winter Springs in achieving its vision for a sustainable, highly desirable, and aesthetically-pleasing environment by providing the highest quality and most responsive professional services to the community.***

### FY 12 Operating Units

- *Administration* – provide administrative support to all Community Development Divisions, provide technical advice to other department heads and similar officials regarding planning, zoning, and other land development matters, administer all development and planning related to technical consulting contracts
- *Planning* - enforce Comprehensive Plan goals, objectives, and policies, monitor the State's Growth Management legislation and implementation at the local level, provide professional and technical assistance to advisory boards and ad hoc committees, process annexation and land use/zoning changes, update City's demographic data and maps, manage the GIS effort (Geographic Information System); review of site plan and subdivision plans for compliance with the City's land development regulations and Comprehensive Plan policies; provide comprehensive review of plats, lot splits, right-of-way vacations, variances, special exceptions, and conditional use permits; oversee the successful implementation of the Town Center code principles during development review and project construction; review of building plans for compliance with all City Codes and Commission directives
- *Urban Beautification* – beautify and maintain city facilities, roadways, ponds, medians and the Winter Springs Town Center; manage the Tuscawilla Lighting and Beautification Assessment District and the Oak Forest Wall and Beautification Assessment District; staff support to (3) three boards/advisory committees; manage the City's decorative streetlighting/street sign program, arbor permits and code enforcement, forestry program, permit inspections for commercial landscaping and irrigation development; assist with the execution of select City events; secure grant funding for City beautification and related compliance requirements
- *Streetlighting* – management of the City's Street Lighting Program for public streets and civic areas within the city limits; consists of both decorative and non-decorative pole lighting leased to the city by Progress Energy

### FY 12 Operating Resources

General (G)	\$1,670,677
Arbor (OG)	\$26,550
TLBD Maintenance (OG)	\$536,779
Oak Forest Maintenance (OG)	\$51,233
Development Services (E)	<u>\$111,100</u>
Total	\$2,396,339

**Community Development (continued)**

Expenditures (exclusive of transfers)	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<u>General Fund</u>					
Personal Services	\$605,586	\$606,818	\$606,818	\$607,317	\$503,204
Operating Expenses	\$950,034	\$995,033	\$995,033	\$996,538	\$976,270
Capital Outlay	\$40,259	\$0	\$0	\$170,781	\$369,750
TOTAL	\$1,595,879	\$1,601,851	\$1,601,851	\$1,774,636	\$1,849,224

Expenditures (exclusive of transfers)	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<u>Other Governmental Funds</u> <sup>1</sup>					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$560,610	\$611,331	\$531,324	\$531,324	\$547,115
Capital Outlay	\$21,972	\$0	\$0	\$0	\$0
TOTAL	\$582,582	\$611,331	\$531,324	\$531,324	\$547,115

<sup>1</sup> Arbor Fund, HOA Projects - Streetlighting & Signage, Veteran's Memorial Maintenance Fund, HOA Non - Escrow Fund, TLBD Maintenance Fund, TLBD Phase II Maintenance Fund, TLBD Phase II Improvements C.P. Fund, Oak Forest Maintenance Fund, and Oak Forest Capital Fund

# POLICE

***The mission of the Police Department is to enhance the quality of life throughout the city of Winter Springs by working cooperatively with all of our citizens to preserve the peace, enforce the law, reduce the perception of fear, and provide for a safe and caring environment.***

## FY 12 Operating Units

- *Office of the Chief* – oversees the day-to-day operations of the Department; aggressive interface with citizens, other law enforcement officials (FBI, FDLE, etc), and department heads regarding crime trends and resolutions; evaluates law enforcement practices and City codes; conducts Internal Affairs’ investigations; complete National and State accreditation; train personnel, conduct internal audit activities
- *Criminal Investigations* – conducts thorough crime investigations; actively participates in task forces (auto theft, heroin interdiction, Seminole County and City Drug task force)
- *Community Services* - provides comprehensive crime prevention programs to help deter crime and minimize citizen victimization; provides school resource officers for elementary, middle and high schools as well as D.A.R.E officers (Drug Abuse Resistance Education); assists with neighborhood watch groups and security surveys
- *Operations* – diligent proactive patrol and crime trend analysis; accessibility to the community, citizen interaction and incident follow-up; Honor Guard activities; provide emergency response to special incidents and natural disasters; execution of search warrants
- *Information Services* - provides 24-hour 911 dispatch and non-emergency phone service; maintains and secures all records; maintains the Department’s in-house and mobile computer systems; provides community customer service (finger-printing, records requests, etc.)
- *Technical Services* – maintains vehicle fleet, police headquarters, appropriate levels of equipment and supplies; provides trained crime scene technicians to ensure compliance with Department policy as well as State and Federal laws in the collection and storage of property and evidence
- *Code Enforcement* - enforces regulations that preserve and protect neighborhoods; promotes voluntary compliance by establishing partnerships with citizens, community groups and other agencies
- *Special Operations* – motorcycle operations work toward orderly and safe traffic flow throughout the City; investigates and reconstructs traffic accidents; traffic control at school zones; conducts escorts for funerals, special events, and dignitaries; conduct speed and traffic surveys; canine operations - apprehend criminals/missing persons, evidence searches, detection of controlled substances and hazardous devices while minimizing officer risk and maximizing efficiency

## FY 12 Operating Resources

General (G)	\$6,997,497
Police Education (OG)	\$18,000
Special Law Enforce. – Local (OG)	\$7,800
Special Law Enforce. – Federal (OG)	<u>\$9,000</u>
Total	\$7,032,297

**Police (continued)**

Expenditures (exclusive of transfers)	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>General Fund</b>					
Personal Services	\$6,077,500	\$6,250,364	\$6,250,364	\$6,254,271	\$5,795,818
Operating Expenses	\$766,169	\$779,278	\$779,278	\$779,454	\$834,383
Capital Lease	\$121,487	\$0	\$0	\$0	\$0
Capital Outlay	\$465,395	\$352,495	\$352,495	\$395,306	\$367,296
<b>TOTAL</b>	<b>\$7,430,551</b>	<b>\$7,382,137</b>	<b>\$7,382,137</b>	<b>\$7,429,031</b>	<b>\$6,997,497</b>

Expenditures (exclusive of transfers)	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>Other Governmental Funds <sup>1</sup></b>					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$37,340	\$33,215	\$42,100	\$42,100	\$34,800
Capital Lease	(\$2)	(\$1)	\$0	\$0	\$0
Capital Outlay	\$75,207	\$59,128	\$18,287	\$47,605	\$0
<b>TOTAL</b>	<b>\$112,545</b>	<b>\$92,342</b>	<b>\$60,387</b>	<b>\$89,705</b>	<b>\$34,800</b>

<sup>1</sup> Police Education Fund, Special Law Enforcement - Local, Special Law Enforcement - Federal, Police Impact Fee Fund

## PARKS and RECREATION

***The mission of the Parks and Recreation Department is to enhance the quality of life for our community by providing outstanding parks, recreational facilities, activities and services.***

### FY 12 Operating Units

- *Administration* - provides direction, administration, accounting, and information services for the department and residents
- *Athletics* - provides sports activities and park experiences (30 sports fields) and sports leagues and tournaments
- *Athletics Partnerships* - provides youth sports and tournaments through community partnerships
- *Parks & Grounds* - expands, enhances and develops the park amenities for all ages with a focus on quality and safety (30 sports fields, 16 playgrounds, 16 bathrooms, 267.7 total acreage); provide a safe and healthy environment to unite residents and their pets at the Hound Ground; provide a safe, supervised and quality atmosphere to promote family recreation in the Sunshine State at two Splash Playgrounds.
- *Programs & Special Events* - provides the residents and visitors of the city with high-quality recreation programs, summer camps, rentals and special events in superior facilities under professional supervision
- *Senior Center* - enhances the senior resident lifestyle by promoting exercise and, proper nutrition; provides field trips, special events, education and an ongoing support system; sponsors lunch program; provides an opportunity for seniors to pursue good health and well-being through water exercise and social interaction in a safe, comforting and supportive environment
- *Community Events* – plan and execute special events that bring the community together; solicit sponsorships and market events; events may include 4<sup>th</sup> of July, Concerts, Christmas Parade, Christmas Tree Lighting, Hometown Harvest, Dancing Under the Stars, Art Festival, Scottish Highland Games

### FY 12 Operating Resources

General (G)                      \$1,905,628

Expenditures (exclusive of transfers)	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<u>General Fund</u>					
Personal Services	\$1,146,934	\$1,211,428	\$1,211,428	\$1,209,998	\$1,066,878
Operating Expenses	\$730,968	\$791,005	\$791,005	\$794,455	\$809,250
Capital Outlay	\$128,105	\$52,750	\$52,750	\$52,750	\$29,500
<b>TOTAL</b>	<b>\$2,006,007</b>	<b>\$2,055,183</b>	<b>\$2,055,183</b>	<b>\$2,057,203</b>	<b>\$1,905,628</b>

## FIRE

Although the Fire Department was consolidated with Seminole County on October 2, 2008, firefighters were given the option of staying in the City's defined benefit plan; approximately one dozen firefighters made that selection. The County funds the City's defined benefit plan for those individuals at the FRS (Florida Retirement System) funding rate. In fiscal year 2011, the FRS pension plan underwent plan revisions which reduced the required County contribution. The 2012 Fire budget is the estimated pension shortfall.

### FY 12 Operating Resources

General (G)                      \$40,000

Expenditures (exclusive of transfers)	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<u>General Fund</u>					
Personal Services	\$60,102	\$0	\$0	\$0	\$40,000
Operating Expenses	\$351	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL	\$60,453	\$0	\$0	\$0	\$40,000

## DEBT SERVICE

***The mission of the Debt Service Funds is to pay off the debt instruments in a timely and efficient manner while complying with all contractual terms and covenants thereby maintaining the highest possible credit rating.***

### FY 12 Operating Units

- *TLBD Debt Service (Phase I)* – accumulation of resources and payment of principal and interest for the Tusawilla Lighting and Beautification District Phase I improvements
- *TLBD Phase II Debt Service* - accumulation of resources and payment of principal and interest for the Tusawilla Lighting and Beautification District Phase II improvements
- *Oak Forest Debt Service* - accumulation of resources and payment of principal and interest for the Oak Forest Wall
- *2003 Debt Service* - accumulation of resources and payment of principal and interest for the refunding of the 2003 bond issue
- *1999 Debt Service* - accumulation of resources and payment of principal and interest for the refunding of the 1999 and 2011 bond issues
- *Central Winds G.O. Debt Service* - accumulation of resources and payment of principal and interest for land purchase at Central Winds Park

### FY 12 Operating Resources

General (G)	\$1,144,000
TLBD Debt Service (OG)	\$157,376
TLBD Phase II Debt Service (OG)	\$50,175
Oak Forest Debt Service (OG)	\$56,175
2003 Debt Service (OG)	(\$12,650)
1999 Debt Service (OG)	(\$32,800)
Central Winds G.O. Debt Service (OG)	<u>\$169,231</u>
Total	\$1,531,507

Expenditures (exclusive of transfers)	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b><u>DEBT SERVICE - Other Governmental Funds</u></b> <sup>1</sup>					
Operating Expenses	\$13,014	\$15,640	\$14,307	\$14,307	\$11,807
Debt Service (P&I)	<u>\$1,607,640</u>	<u>\$2,467,014</u>	<u>\$1,515,900</u>	<u>\$1,515,900</u>	<u>\$1,519,700</u>
TOTAL	<u>\$1,620,654</u>	<u>\$2,482,654</u>	<u>\$1,530,207</u>	<u>\$1,530,207</u>	<u>\$1,531,507</u>

<sup>1</sup> TLBD Debt Service Phase I, TLBD Debt Service Phase II, Oak Forest Debt Service, 2003 Debt Service, 1999 Debt Service, Central Winds General Obligation Debt Service

## CAPITAL PROJECTS

***The mission of the Capital Project (CP) Funds is to provide the infrastructure necessary to accomplish the City's vision for the future and benchmarks of success.***

### FY 12 Operating Units

- *1999 Construction C.P. Fund* - construction of various capital improvements such as Town Center Trail and Infrastructure, Veteran's Memorial and Magnolia Park
- *Revolving Rehabilitation C.P. Fund* – completion of townhouse condominium rehabilitation for potential police officer habitation
- *Utility/Public Works Facility C.P. Fund* – ongoing construction of Utility/Public Works Facility
- *Excellence in Customer Service Initiative C.P. Fund* – new VOIP telephone system as well as potential lobby build out and new software implementation

### FY 12 Operating Resources

Road Improvements (OG)	\$300,000
Pub Bldg Impact Fee (OG)	\$393,730
1999 Construction (OG)	\$900,000
Revolving Rehabilitation (OG)	\$3,500
Utility/Public Works Facility (OG)	\$905,000
City Hall Expansion (OG)	\$10,416
Excellence in Cust. Svc. Initiative (OG)	<u>(\$4,146)</u>
<b>Total</b>	<b>\$2,508,500</b>

<u>Expenditures (exclusive of transfers)</u>	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b><u>CAPITAL - Other Governmental Funds</u></b> <sup>1</sup>					
Operating Expenses	\$5,916	\$1,281	\$3,500	\$3,500	\$3,500
Capital Outlay	\$1,193,940	\$7,176	\$2,042,493	\$60,000	\$2,505,000
<b>TOTAL</b>	<b>\$1,199,856</b>	<b>\$8,457</b>	<b>\$2,045,993</b>	<b>\$63,500</b>	<b>\$2,508,500</b>

<sup>1</sup> 1999 Construction C. P Fund, Revolving Rehab Fund, Public Facilities C. P Fund, Excellence in Customer Service Initiative C.P. Fund

## WATER and SEWER UTILITY

*The mission of the Water and Sewer Utility Department is to effectively provide water, wastewater, and reclaimed water services to our customers in a safe and reliable manner at the highest level of service for the lowest cost.*

### FY 12 Operating Units

- *Operations* – administration, water and wastewater treatment operations, water and wastewater field operations, meter services
- *Renewal and Replacement* – per the bond covenants an amount equal to five percent (5%) of the gross revenues received during the immediately preceding fiscal year must be on deposit in the Renewal and Replacement Fund for the purpose of extensions, enlargements or additions to, or the replacement of capital assets of the System and emergency repairs thereto. Such monies may also be used to supplement the Reserve Account, if necessary, in order to prevent a default in the payment on the bonds
- *2000 Utility Construction* – construction funding for Utility/Public Works facility with proceeds from a 2000 bond issue

### FY 12 Operating Resources

Water & Sewer Utility Fund – Operating (E)	\$8,855,841
W&S – Renewal & Replacement (E)	\$125,000
W&S - 2000 Utility Construction (E)	\$200,000
Development Services (E)	\$3,040
Stormwater Fund (E)	\$6,000
Arbor (OG)	<u>\$14,563</u>
Total	\$9,204,444

Expenditures (exclusive of transfers)	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<u>Water &amp; Sewer</u>					
Personal Services	\$2,376,376	\$2,339,256	\$2,414,474	\$2,241,792	\$2,114,199
Operating Expenses	\$1,958,941	\$2,052,932	\$2,151,430	\$2,192,764	\$2,162,530
Debt Service (cap prin)	\$1,900,921	\$1,904,614	\$1,913,691	\$1,913,691	\$1,653,715
Capital Outlay	\$1,048,556	\$893,348	\$5,189,484	\$2,552,717	\$3,274,000
TOTAL	<u>\$7,284,794</u>	<u>\$7,190,150</u>	<u>\$11,669,079</u>	<u>\$8,900,964</u>	<u>\$9,204,444</u>

## DEVELOPMENT SERVICES

***The mission of Development Services is to exceed customer expectations and promote the general health, safety, and welfare of the citizens of Winter Springs through responsive, thorough, professional plan review, building inspection and associated customer service.***

### FY 12 Operating Outcomes

- *Plans and Inspections* - monitor and amend processes as necessary to continue to provide/enhance quality plans review and inspections; ensure that all requirements of the Town Center code are implemented in the actual development construction; provide a high level of technical assistance to developers and contractors on construction projects within the City; online reporting of various data for use by city residents; liaison between the other departments and divisions; refine customer service skills and develop new tools to increase the level of customer service

### FY 12 Operating Resources

Development Services (E)                      \$344,153

Expenditures (exclusive of transfers)	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<u>Dev Services</u>					
Personal Services	\$332,573	\$304,159	\$324,043	\$324,043	\$305,424
Operating Expenses	\$86,430	\$42,789	\$37,456	\$37,456	\$38,729
Capital Outlay	\$1,531	\$0	\$0	\$0	\$0
TOTAL	\$420,534	\$346,948	\$361,499	\$361,499	\$344,153

## STORMWATER UTILITY

***The mission of the Stormwater Utility Fund is to ensure that adequate conveyance capacity is maintained in the existing stormwater system, to oversee that additions and expansions to the stormwater system enhance the system, and to provide improvements to the water quality of the stormwater runoff from the City of Winter Springs.***

### FY 12 Operating Units

- *Operating* – maintains and improves the stormwater ponds, piping, inlets, creeks, swales, and drainage ditches in the City; mosquito control also included in this operating division
- *Engineering* - provides technical oversight of the City’s stormwater system; includes development plan review, master planning, use of engineering consultants, intergovernmental cooperation, participation in regional initiatives, response to citizen complaints and inspection of construction projects in the City
- *Special Projects* – segregate state and/or federal funds received as grants or matching grants for improvements to the stormwater system or remediation of a deficiency in the stormwater system; examples include bank stabilization and creek clearing of debris removal after hurricanes

### FY 12 Operating Resources

Stormwater (E) \$1,297,637

Expenditures (exclusive of transfers)	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<u>Stormwater</u>					
Personal Services	\$494,951	\$476,045	\$541,287	\$541,391	\$522,357
Operating Expenses	\$891,420	\$191,927	\$373,900	\$373,900	\$362,280
Capital Outlay	\$222,392	\$2,909,399	\$1,326,500	\$1,326,500	\$413,000
TOTAL	\$1,608,763	\$3,577,371	\$2,241,687	\$2,241,791	\$1,297,637

# Financial Structure

## Introduction

The operations for the City of Winter Springs are accounted for on the basis of fund and account groups. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Winter Springs, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

## Fund Categories

All of the funds of the City of Winter Springs can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. The City has four types of governmental funds: General, Special Revenue, Debt Service, and Capital Project. The City of Winter Springs maintains one type of proprietary fund called enterprise funds. Such funds have been established for the *Water and Sewer Utility, Development Services*, and the *Storm Water Utility Fund*. The *Pension Trust Fund* is the only fiduciary fund and is not reflected in this budget because the resources of such funds are held for the benefit of parties outside the government. It is the only fund that is included in the Comprehensive Annual Financial Report that is not included in this budget.

For the audited financial statements, the accrual basis is the accounting basis that is utilized for the Enterprise and Pension Funds; the modified accrual basis is utilized for all others. Under the accrual basis, revenue and expense items are recognized as they are earned or incurred, even though they may not have been received or actually paid in cash. The general idea is that economic events are recognized by matching revenues to expenses (the matching principle) at the time in which the transaction occurs rather than when payment is made (or received). Under the modified accrual basis, revenue is recognized when it is earned and becomes available and measurable. Expenditures are typically recognized in the period in which the liability is incurred.

The basis of accounting for budgetary purposes is the largely the same as that used for the audited financial statements. However, because sufficient cash is required for capital expenditures and principal payments those items as well debt proceeds are budgeted. Similarly, depreciation and amortization which do not require cash outlay are not.

Also designated is each fund's classification as a *major* or *non-major* fund as determined by the calculation used in the fiscal year ending September 30, 2010 Comprehensive Annual Financial Report. A major fund is one whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental *or* enterprise funds and at least 5 percent of the aggregate amount for all governmental *and* enterprise funds for the same item. The prescribed accounting basis and fund classification is indicated below for all funds.

**Governmental:**

*General Fund*

*MAJOR/modified accrual basis*

This is the chief operating fund of the City of Winter Springs. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**Special Revenue Funds**

*(#102) Police Education Fund*

*nonmajor/modified accrual basis*

This fund accounts for the costs of educational expenses for police officers. It is funded by a portion of the collections from fines and forfeitures.

*(#103 and #108) Special Law Enforcement Trust Funds (Local and Federal, respectively)*

*nonmajor/modified accrual basis*

These funds were established to receive revenues derived from confiscated property obtained during the enforcement of illegal operations. Proceeds are utilized strictly for law enforcement purposes, exclusive of salaries and vehicles. Such purposes may include drug education programs such as the DARE program.

*(#104) Transportation Improvement Fund*

*nonmajor/modified accrual basis*

Revenues in this fund are derived from Local Option Gasoline Tax distribution. Proceeds are to be used for road, right of way, and drainage maintenance and equipment necessary to build or maintain roads, right of ways, and drainage.

*(#107) Solid Waste / Recycling Fund*

*MAJOR/modified accrual basis*

This fund is used to account for fees for solid waste and recycling services performed by contract vendors. Proceeds are used to pay monthly vendor charges for providing solid waste and recycling services.

*(#109) Emergency and Disaster Relief Fund – FUND CLOSED per GASB 54*

*nonmajor/modified accrual basis*

This fund was established to capture the costs of hurricane preparation and recovery due to the unusually active and costly 2004 hurricane season.

*(#110) Arbor Fund*

*nonmajor/modified accrual basis*

This fund is used to account for arbor revenues. This revenue source is used to maintain plantings in the City.

*(#112) HOA Projects – Streetlighting & Signage Fund – FUND CLOSED per GASB 54*

*nonmajor/modified accrual basis*

This fund was established to account for streetlighting and signage projects for homeowners associations.

*(#114) Storm Reserve Fund – FUND CLOSED per GASB 54  
nonmajor/modified accrual basis*

This fund was established when the new solid waste contract was structured. One dollar per month per residential customer will be assessed for storm-related expenditures via the Solid Waste Fund and transferred into this fund for that purpose.

*(#115) Road Improvements Fund  
MAJOR/modified accrual basis*

This fund is used to account for collected one-cent sales tax revenues to be used for Town Center road improvements.

*(#116) Veteran's Memorial Fund – FUND CLOSED per GASB 54  
nonmajor/modified accrual basis*

This fund is used to account for the memorial engraving revenue and associated maintenance costs of the Veteran's Memorial on Blumberg Boulevard.

*(#117) HOA Projects – Streetlighting & Signage Fund – FUND CLOSED per GASB 54  
nonmajor/modified accrual basis*

This fund was established to account for streetlighting and signage projects for homeowners associations (HOA funds are non-interest bearing).

*(#118) Community Events Fund– FUND CLOSED per GASB 54  
nonmajor/modified accrual basis*

This fund is used to account for the revenues, transfers in, expenses and transfers out associated with the City's community events (i.e. Treelighting/Parade, Fourth of July, Hometown Harvest, etc.)

*(#140) Transportation Impact Fee Fund  
nonmajor/modified accrual basis*

This fund is used to account for collected impact fees on new development to defray the cost of future road construction as a result of growth.

*(#145) Public Facilities Impact Fee Fund  
nonmajor/modified accrual basis*

This fund is used to account for the collected impact fees on new development to defray the cost of capital investment needed to maintain public buildings due to future growth.

*(#150) Police Impact Fee Fund  
nonmajor/modified accrual basis*

This fund is used to account for collected impact fees on new development to defray the cost of capital investment needed to maintain the level of police service due to future growth.

*(#155) Parks Impact Fee Fund  
nonmajor/modified accrual basis*

This fund is used to account for collected impact fees on new development to defray the cost of capital investment needed to develop and improve the parks due to future growth.

*(#160) Fire Impact Fee Fund  
nonmajor/modified accrual basis*

This fund is used to account for collected impact fees on new development to defray the cost of capital investment needed to maintain the level of fire service due to future growth.

*(#170) Medical Transport Services Fund  
nonmajor/modified accrual basis*

This fund was used to receive revenues generated from fees charged for paramedic services. This fund has been closed out as the Winter Springs Fire Department was consolidated with Seminole County on October 2, 2008.

*(#172) Public and Communications Service Tax Fund – FUND CLOSED per GASB 54  
MAJOR/modified accrual basis*

This fund accounts for collections of utility taxes charged on electric, water and gas services as well as telecommunications service taxes. Proceeds are used to pay annual debt service; excess funds are transferred to the General Fund.

*(#174) Electric Franchise Fee Fund – FUND CLOSED per GASB 54  
nonmajor/modified accrual basis*

This fund is used to account for proceeds of electric franchise fees. These proceeds are used to pay annual debt service; excess funds are transferred to the General Fund.

*(#175) Fire Assessment Fee Fund  
nonmajor/modified accrual basis*

This fund was used to account for collected assessments for fire department services. However, on October 2, 2008 the Winter Springs Fire Department was consolidated with Seminole County.

*(#184) TLBD Maintenance Fund  
nonmajor/modified accrual basis*

Fund #184 is used to account for collected special assessments for maintenance related to the Tusawilla Lighting and Beautification District phases I and II. In fiscal year 2006-2007, two maintenance programs were streamlined into one assessment district and are accounted for in fund #184.

*(#191) Oak Forest Maintenance Fund  
nonmajor/modified accrual basis*

This fund is used to account for collected special assessments for maintenance related to the Oak Forest subdivision wall.

Debt Service Funds

*(#206) 2003 Debt Service Fund  
nonmajor/modified accrual basis*

This fund is used to account for the accumulation of resources and payment of principal, interest, and related costs for the 2003 bond issue.

*(#211 and #213) TLBD Debt Service Funds (phases I and II, respectively)  
#211 MAJOR/modified accrual basis; #213 nonmajor/modified accrual basis*

These funds are used to account for the accumulation of resources and payment of principal, interest and related costs for the 2001 and 2006 special assessment bond issues.

*(#214) Oak Forest Debt Service  
nonmajor/modified accrual basis*

This fund is used to account for the accumulation of resources and payment of principal, interest, and related costs for the note payable to the General Fund which paid off the outstanding balance on the 2000 note.

*(#215) 1999 Debt Service Fund  
nonmajor/modified accrual basis*

This fund is used to account for the accumulation of resources and payment of principal, interest, and related costs for the 1999 and 2011 bond issues.

*(#225) Central Winds General Obligation Debt Service Fund  
nonmajor/modified accrual basis*

This fund is used to account for the accumulation of resources and payment of principal, interest, and related costs for the 2002 limited general obligation bond. A voted debt levy was authorized by referendum to finance the annual debt service.

*(#230) 2004 Capital Projects Debt Service Fund  
nonmajor/modified accrual basis*

This fund was utilized to account for the accumulation of resources and payment of principal and interest for the Capital Improvement Revenue Note Series 2004.

#### Capital Project Funds

*(#305) 1999 Construction Capital Projects Fund  
nonmajor/modified accrual basis*

This fund was established for the acquisition and construction of City-owned capital improvements.

*(#306) Revolving Rehabilitation Capital Projects Fund  
nonmajor/modified accrual basis*

This fund was established to provide loans for rehabilitation projects within the City.

*(#311) Utility/Public Works Facility Capital Projects Fund  
nonmajor/modified accrual basis*

This fund was established to account for the construction of public facilities - currently the Public Works/Utility Compound.

*(#312) Public Facilities Capital Projects Fund  
nonmajor/modified accrual basis*

This fund was established to account for the construction of a number of capital projects, the priority of which has yet to be determined.

*(#314) HMGP Project Fund  
nonmajor/modified accrual basis*

This fund was established to account for the Hazard Mitigation Grant revenues and expenditures. The grant monies reimbursed 75% of the eligible project costs, with the remaining to be absorbed by the City via transfers from the Fire, Police, and Park Impact Fee Funds. Grant projects were completed.

*(#315) Trotwood Improvements Fund  
nonmajor/modified accrual basis*

This fund was established to account for improvements to Trotwood Park; \$200,000 received in FRDAP grants.

*(#316) Senior Center Expansion Fund  
nonmajor/modified accrual basis*

This fund was established to account for the Senior Center Expansion project. This completed project included an indoor therapy pool and heavily relied on CDBG funds from Seminole County.

*(#317) Excellence in Customer Service Initiative Fund*

This fund will be established to account for a redesign of the City Hall Lobby and new phone system pending approval of concept plan. If approved, the Capital Improvement Program will be updated to include this project.

**Proprietary:**

**Enterprise Funds**

*(#401/402) Water and Sewer Utility Fund  
MAJOR/accrual basis*

This fund was established to account for the provision of water and sewer services to the residents of the City. All necessary activities associated with providing these services are accounted for in one of five fund categories: Operating, Renewal and Replacement (requires fund balance equivalent to 5% of previous year's gross revenues), Revenue Generation, 2000 Utility Construction, and Water & Sewer Availability Fund

*(#420) Development Services Fund  
MAJOR/accrual basis*

This fund was established in 2003 to account for Plans, Inspections and related Customer Service as an enterprise fund.

*(#430) Stormwater Utility Fund  
MAJOR/accrual basis*

This fund was established to account for the stormwater management department as an enterprise fund.

**Fiduciary:**

*Pension Plan Trust Fund  
accrual basis*

This fund accounts for the contributions to the defined benefit plan. Because this fund accounts for the resources held for the benefit of parties outside the government it is not included in the budget document.

Primary / Joint responsibility denoted by an X  
\* City Manager oversees all Departments

Fund # Fund Name

001 General Fund  
Executive - Commission  
Executive - Boards  
Executive - City Manager  
Executive - City Clerk  
General Government  
Finance & Admin Services  
Information Services  
Public Works  
Community Development  
Police  
Parks & Recreation

City Mgr *	Utility/Public Works Director	Finance Director	Info Svcs Director	Chief of Police	City Clerk	Com Dev Director	Parks & Rec Director
X					X		
X		X		X	X	X	X
X							
					X		
X							
		X					
			X				
	X						
						X	
				X			
							X

**Special Revenue Funds**

102 Police Education Fund  
103 Special Law Enf. Trust Fund - Local  
104 Transportation Improvement Fund  
107 Solid Waste/Recycling Fund  
108 Special Law Enf. Trust Fund - Federal  
110 Arbor Fund  
115 Road Improvements Fund  
140 Transportation Impact Fee Fund  
145 Public Buildings Impact Fee Fund  
150 Police Impact Fee Fund  
155 Parks Impact Fee Fund  
160 Fire Impact Fee Fund

				X			
				X			
	X						
		X					
				X			
						X	
	X						
	X						
	X			X			
							X
X							

**Special Assessment Funds - TLBD**

184 TLBD Maintenance Fund  
211 TLBD Debt Service Fund  
213 TLBD Phase II Debt Service Fund

		X				X	
		X				X	
		X				X	

**Special Assessment Funds - Oak Forest**

191 Oak Forest Maintenance Fund  
214 Oak Forest Debt Service Fund

		X				X	
		X				X	

**Debt Service Funds**

206 2003 Debt Service Fund  
215 1999 Debt Service Fund  
225 Central Winds G.O. Debt Service Fund

		X					
		X					
		X					

**Capital Project Funds**

305 1999 Construction C.P. Fund  
306 Revolving Rehab C.P. Fund  
311 Utility/Public Works Facility C.P. Fund  
312 City Hall Expansion C.P. Fund  
Excellence in Customer Service Initiative C.P. Fund  
317 Fund

	X						
X		X					
	X						
X							
			X				

**Enterprise Funds**

401 Water and Sewer Utility  
420 Development Services  
430 Stormwater

	X						
						X	
	X						

## Budget Process

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all funds. The budget is established through the following procedures:

- In January and February, department directors begin the task of budget preparation for the next fiscal year. For several weeks, discussions ensue on many levels and gradually the budget begins to emerge.
- About March of each year, the budget calendar is presented by staff and approved by the City Commission.
- In the spring, budget meetings/workshops are convened which may include department directors, support staff, City Manager, Finance Director, Budget Analyst, Mayor and Commission. From those in-house workshops, a Proposed Budget is prepared that includes both the department requests and the City Manager's recommended budget, if different.
- On or before July 1 of each year, the City Manager submits the Proposed Budget to the Commission for consideration.
- The City Commission may hold informal budget workshops which the public is invited to attend.
- In late July, the City Commission sets the tentative millage rate (DR 420) which becomes the millage 'ceiling' when approving the annual millage rate and budget in September. Although it is possible for a City to exceed its millage cap, to do so is a cumbersome and costly process.
- Also established at this late-July meeting are the rolled-back rate calculation, the date, time and place of the FIRST Public Hearing. Once these determinations have been made they are communicated via the DR 420 to the Seminole County Property Appraiser, the Seminole County Tax Collector and the Department of Revenue. This information is then advertised via the Notice of Proposed Property Taxes (TRIM Notice) which is mailed to property owners by the Property Appraiser.
- Two to five days prior to the SECOND public hearing the notice of the final budget hearing is advertised in a newspaper of general paid circulation. If a tax increase is proposed that must also be advertised.
- On or before September 30 of each year, after two public hearings, the Commission adopts the budget and establishes the ad valorem tax millage.
- The TRIM (Truth in Millage) compliance package is submitted to the Department of Revenue.
- The budget may be formally amended by the Commission at any time.

### 2012 Fiscal Year Budget Calendar:

#### Proposed:

Date	Function
February 8	Pension Board of Trustees – Quarterly meeting
February 14	Commission establishes FY 2012 Budget Calendar
February 22	Tentative Special Meeting with Pension Board of Trustees – pension plan options
April 25	Commission workshop - FY 2012 projections / pension plan options
May 23	Regular Commission Meeting – preliminary communication with Commission, establish workshop dates
by July 1	Proposed 2012 Budget transmitted to Commission

**Tentative:**

by July 1	Property Appraiser submits DR 420 Certification
July 21	6 pm - Commission budget workshop
July 22	6 pm - Tentative Commission budget workshop, (if needed)
July 25	Commission establishes millage cap (DR420 tentative millage rates via Resolution)
July 29	Notice to Property Appraiser of : Proposed Millage Rate / Rolled-back Rate / Date, Time, Place of Public Hearing (Must be sent within 35 days of certification of value)
August 25	Deadline for Property Appraiser to send TRIM Notice (Considered notification of Tentative Budget hearing; must be mailed by PA within 55 days of value certification)
September 12	Public Hearing (Tentative) Tentative millage and budget hearing (Resolutions) (Must be within 80 days of value certification but not earlier than 65 days after certification)

**Final/Adopted:**

September 22	Budget advertisement publication date (Thursday for Seminole Extra) for final millage and budget hearing (Final public hearing must be within 15 days of the tentative public hearing)
September 26	Public Hearing (Final) Final millage and budget hearing - Adoption of final millage and budget must be done separately and in that order (Resolutions) (Hearing must be held not less than 2 days or more than 5 days after advertisement is published)
by September 29	Resolution to Property Appraiser Resolution to Tax Collector (Must be submitted within 3 days after adoption of final millage rate)
by October 26	Mail TRIM package to Property Tax Administration Program Department of Revenue (Must be submitted within 30 days of final adoption) If necessary, wait for minutes of final public hearing.

**Budget Transfers and Amendments**

- The legal level of budgetary control is at the department level.
- The City Manager is authorized to transfer budgeted amounts between accounts within a department.
- The budget is an annual one, as such, unexpended appropriations for these funds lapse at the end of each fiscal year.
- Increases to the budget are accomplished by resolution duly adopted by the Commission. There are usually two amendments to the budget each fiscal year – one at approximately mid-year and one within 60 days of the fiscal year-end.

## **Budget, Financial and Management Guidelines**

The following policies serve as guidelines and are amended as needed.

### General

- An independent audit will be performed annually. The City administration will promptly evaluate the audit management letter to determine the necessary steps to implement the audit recommendations.
- Financial records to be maintained on a basis consistent with Generally Accepted Accounting Principles (GAAP) and the Government Accounting Standards Board (GASB).
- The City will strive to maintain a fund balance in the General and Enterprise funds of 25% of personnel services and operating expenditures which serves to protect against the need to reduce service levels or raise taxes and fees due to temporary revenue shortages or unpredicted spikes in expenditures.
- The City will strive to ensure that personal and operating costs do not exceed recurring revenues; that is, recurring expenses will not be funded with non-recurring revenue.
- It will be the City's highest priority to maintain current service levels for all essential services.
- Employee positions are fully-funded. Annual merit increases have been budgeted organization-wide at 2%.

### Revenues

- The City will strive to maintain diversified revenues for the sake of fiscal stability and to most equitably distribute the cost of services.
- The City will set user-fees for all enterprise funds at a level that fully supports the total direct and indirect cost of the activity.
- A portion of the cost of non-enterprise activities may be considered for subsidy provided that such action is consistent with the interests of the City and with all legal requirements.
- The use of one-time revenues to fund ongoing expenditures is discouraged.

### Budget

- The City will abide by a structured budget process and comply with the "Truth in Millage" state statute which regulates taxing authorities in the millage assessment process.
- Budgets are considered balanced when revenues and appropriations from the fund (if applicable) equal expenditures and appropriations to the fund (if applicable).
- The City will adhere to all Federal, State, and local legal requirements related to the operating budget.
- The City will maintain a budgetary control system to ensure budgetary compliance.
- All fund balances will be presented in the annual budget.
- The City will attempt to avoid layoffs of permanent employees in order to balance the budget.

### Purchasing

- The City Manager is authorized to purchase or to contract for all commodities and services which do not exceed \$25,000; those in excess require written bids and Commission approval.
- Regarding bids, the City of Winter Springs intends to secure a source of supply for item(s) or services(s) at the lowest price; early and satisfactory manufacture; and prompt, convenient service and shipment.
- Purchase orders over \$5,000 must be approved by the City Manager.
- Purchases for commodities and services over \$2,500 require three quotes unless a sole source vendor is being utilized or the City is piggy-backing off another governmental agency.

### Investments and Cash Management

- Cash and investments are managed in accordance with the City's investment policy while providing for liquidity to meet the City's needs in a sound and prudent manner.
- The City administers a cash management and investment program that seeks to maximize, in order of priority, the preservation of funds, liquidity, and interest earnings over its cash and investments.
- The City will collect revenues aggressively, including past due bills and may utilize a collection agency to accomplish this.

### Capital Assets

- The budget will provide for the maintenance and replacement of capital assets which are defined as expenditures which equal or exceed \$1,000.
- The City has a five-year Capital Improvements Plan (CIP) which it annually reviews and updates to ensure that all necessary capital improvements are being incorporated. This plan is a multi-year prioritized schedule of capital improvements (which equal or exceed \$50,000) by intended year of purchase or commencement, the amount of expenditure per year, method of financing and annual operating costs.
- Assets will be inventoried annually. Assessment as to condition of all major capital assets is routinely evaluated by the respective departments.
- Surplus and obsolete property will be disposed of at public auction.

### Debt Management

- There are no limitations placed on the amount of debt the City may issue either by the City's charter, code of ordinances or State statute.
- The City shall manage debt issuance and obligations according to sound public fiscal management principles so that the City is able to provide needed capital improvements and maintain services at adopted levels of service (LOS).
- Debt service - managed to ensure that timely payment of principal and interest is made and that bond covenants are met so as to maximize efficiency and credit-worthiness.
- General obligation debt will not be used to finance the activities of enterprise funds.
- The term of any bonds shall not exceed the useful life of the expenditures being financed.
- Long-term debt will not be utilized to fund current and ongoing operations.

- For long-term debt, the City uses financial advisors independent of bond brokerage houses and independent bond counsel to determine the best method of financing.
- The City will maintain an adequate debt service fund for each bond issue.
- See Debt Service section for a list of criteria for managing debt financing and selecting revenues to finance public facilities.

#### Pension Plan

- Employees become plan participants on the first day of the month immediately following the date 6 months after the first day of employment.
- The City will provide sufficient funding to the pension plan in order to ensure that the plan will be able to fully meet its obligations to retired employees on a timely basis.
- For fiscal year 2012, the proposed budget reflects an employer contribution rate of 18.8% of the employee's compensation with a 5% employee contribution rate for all budgeted employees.
- See also Executive Summary

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# GENERAL FUND

## Budget Data

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**OPERATING COVERAGE**

<u>Recurring</u> Revenue		\$16,044,294
Total Expenditures	\$17,021,417	
LESS :		
Capital Expenditures	(\$772,346)	
Non-recurring - Community Events	(\$35,000)	
Non-recurring - Economic Development / UCF incubator	(\$75,000)	
Non-recurring - Pension expense (firefighters)	(\$40,000)	
Non-recurring - Transfer to CW Debt Svc Fund	<u>(\$55,500)</u>	
<u>Recurring</u> Personal and Operating Expenditures	\$16,043,571	(\$16,043,571)
		<hr/>
Effect on Fund Balance - OPERATING COVERAGE		<u><u>\$723</u></u>

**CAPITAL COVERAGE**

<u>Non-recurring</u> Revenue		\$369,750
LESS:		
Capital Expenditures	(\$772,346)	
Non-recurring - Community Events	(\$35,000)	
Non-recurring - Economic Development / UCF incubator	(\$75,000)	
Non-recurring - Pension expense (firefighters)	(\$40,000)	
Non-recurring - Transfer to CW Debt Svc Fund	<u>(\$55,500)</u>	
Effect on Fund Balance - CAPITAL COVERAGE		<u><u>(\$608,096)</u></u>

TOTAL EFFECT ON FUND BALANCE **(\$607,373)**

**FUND BALANCE**

<u>Projected</u> Beginning Fund Balance	\$8,259,324
Appropriation TO (FROM) Fund Balance	<u>(\$607,373)</u>
<u>Projected</u> Ending Fund Balance	<u><u>\$7,651,951</u></u>

**Ending Fund Balance Designations:**

90-day / 25% Operating Reserve	\$4,010,893
Loan to Development Services Fund with corresponding Balance Sheet receivable	(\$768,245) \$768,245
Traffic Safety Reserves	\$562,804
Designated for Economic Development/Capital	<u>\$3,078,254</u>
<b>Projected Total Ending Fund Balance</b>	<b>\$7,651,951</b>

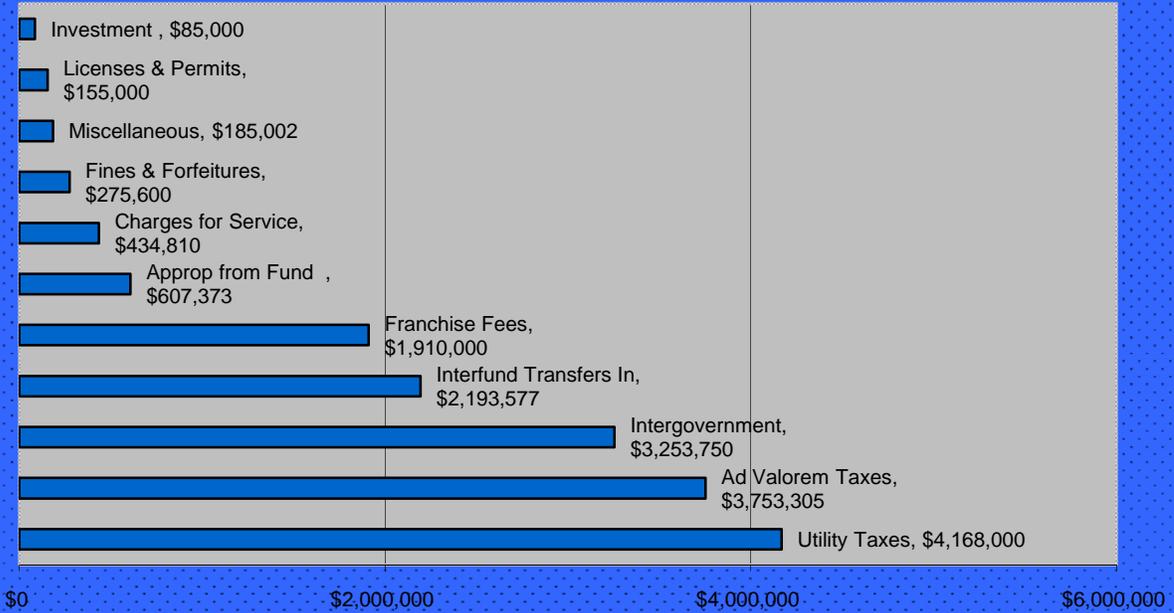
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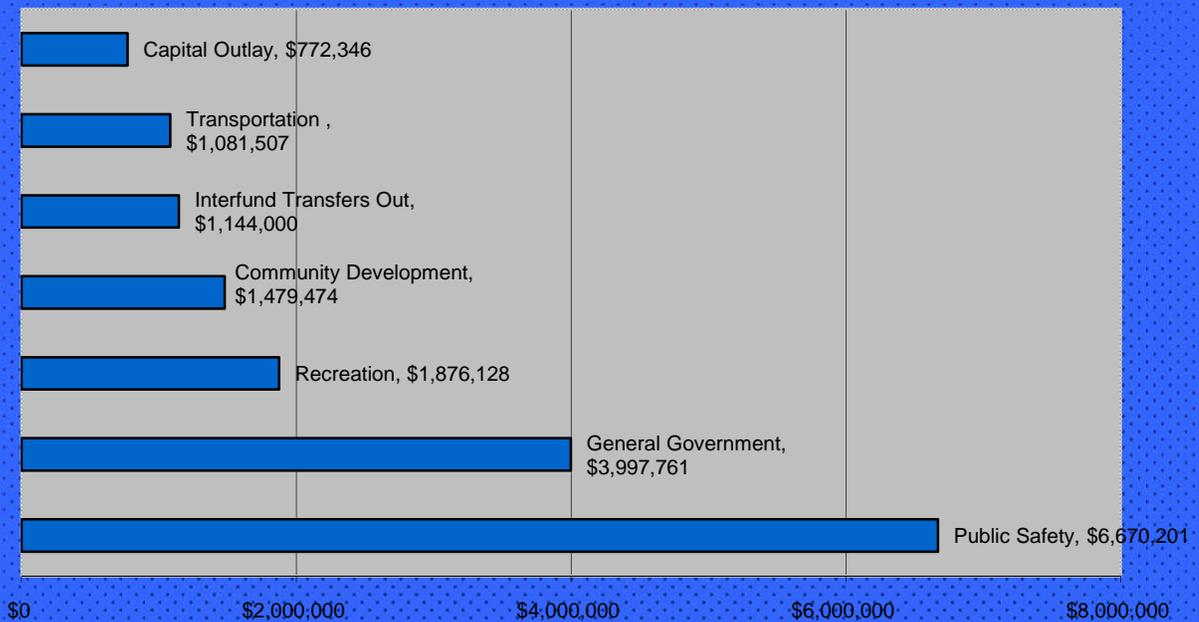
## GENERAL FUND

The following presents a General Fund overview of the anticipated sources and applications of funds for the 2011-2012 fiscal year.

### General Fund - Budgeted Sources



### General Fund - Budgeted Applications



As of JULY 1

NUMBER	DESCRIPTION OF REVENUES	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<p><b>RECURRING REVENUES</b></p> <p>Based on declining property values; millage rate of 2.4500</p>						
311000	Ad Valorem Tax Revenue	\$4,798,972	\$4,344,729	\$4,019,472	\$4,019,472	\$3,753,305
323100	Progress Energy Franchise Fee	\$0	\$0	\$0	\$0	\$1,875,000
323400	Franchise Fee - Gas (prev #313400)	\$30,971	\$40,663	\$30,000	\$30,000	\$35,000
314100	Electric Utility Tax	\$0	\$0	\$0	\$0	\$2,200,000
314300	Water Utility Tax	\$0	\$0	\$0	\$0	\$300,000
314400	Gas Utility Tax	\$0	\$0	\$0	\$0	\$40,000
314800	Propane Gas Utility Tax	\$0	\$0	\$0	\$0	\$23,000
315000	Comm Service Tax	\$0	\$0	\$0	\$0	\$1,605,000
		<b>\$30,971</b>	<b>\$40,663</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$6,078,000</b>
<b>State Revenues</b>						
State of FL - Rev Sharing - sales and gas tax (allocation varies annually)						
335120		\$906,988	\$893,066	\$934,846	\$934,846	\$940,000
335140	State of FL - Mobile Home License	\$10,346	\$10,927	\$10,000	\$10,000	\$12,000
335150	State of FL - Alcoholic Beverage License	\$6,033	\$6,672	\$7,000	\$7,000	\$10,000
335180	State of FL - Half Cent Sales Tax	\$1,943,887	\$1,852,200	\$1,976,483	\$1,976,483	\$1,905,000
335191	State of FL - Motor Fuel Tax Rebate	\$18,339	\$17,607	\$17,000	\$17,000	\$17,000
335210	State of FL - Firefighter Supp Comp	\$1,380	\$0	\$0	\$0	\$0
		<b>\$2,886,973</b>	<b>\$2,780,472</b>	<b>\$2,945,329</b>	<b>\$2,945,329</b>	<b>\$2,884,000</b>
<b>Community Development Revenues</b>						
316000	Local Business Tax	\$70,524	\$204,153	\$110,000	\$110,000	\$130,000
329001	Zoning & Annexations	\$15,675	\$19,330	\$12,500	\$12,500	\$15,000
329002	Site Plan Review	\$7,500	\$5,000	\$6,000	\$6,000	\$10,000
341302	Collection fee - County Local Business Tax	\$3,090	\$2,060	\$1,250	\$1,250	\$2,000
		<b>\$96,789</b>	<b>\$230,543</b>	<b>\$129,750</b>	<b>\$129,750</b>	<b>\$157,000</b>
<b>Public Safety Revenues</b>						
342100	Police - School Resource Officer	\$63,784	\$55,484	\$68,736	\$68,736	\$62,310
351100	Police - Fines & Forfeitures	\$191,758	\$150,669	\$150,000	\$150,000	\$150,000
351101	Police - Fines & Forfeitures - Code	\$940	\$500	\$1,000	\$1,000	\$600
351500	Police - Traffic Light Enforcement (gross, #2118)	\$55,784	\$257,020	\$259,125	\$259,125	\$125,000
		<b>\$312,266</b>	<b>\$463,673</b>	<b>\$478,861</b>	<b>\$478,861</b>	<b>\$337,910</b>
<b>Parks and Recreation Revenues</b>						
347201	XXXXX League Fees #7210	\$38,402	\$33,728	\$39,000	\$39,000	\$46,000
347202	Summer Camp #7240	\$58,543	\$58,157	\$65,000	\$65,000	\$65,000
347203	Program Fees #7240	\$4,008	\$3,349	\$1,500	\$1,500	\$1,500
347204	Partnership League Fees #7212	\$59,107	\$65,337	\$66,500	\$66,500	\$66,500
347205	Sports Camps #7211 (prev 349500)	\$6,608	\$3,380	\$13,200	\$13,200	\$6,200
347206	Field Rental #7211 (prev #347201)	\$21,285	\$19,313	\$20,000	\$20,000	\$16,000
347210	Concession Stand - C.W.P. #7220	\$558	\$0	\$0	\$0	\$0
347505	Senior Center Annual Registrations	\$15,040	\$13,741	\$10,000	\$10,000	\$10,000
347510	Senior Center Therapy Pool Memberships	\$32,275	\$29,170	\$20,000	\$20,000	\$35,000
347515	Splash Playground Revenue	\$23,995	\$20,985	\$30,000	\$30,000	\$20,000
369101	70216 Misc Revenue (Hound Ground Banners)	\$0	\$750	\$2,000	\$2,000	\$2,000
347531	Rental - Civic Center (#362101)	\$12,080	\$15,567	\$10,000	\$10,000	\$10,000
347532	Rental - Pavilion (#362102)	\$22,024	\$23,223	\$20,000	\$20,000	\$20,000
		<b>\$293,925</b>	<b>\$286,700</b>	<b>\$297,200</b>	<b>\$297,200</b>	<b>\$298,200</b>
<b>Public Works Revenues</b>						
344900	FDOT Reimb - Streetlighting	\$8,866	\$9,132	\$8,700	\$8,700	\$8,700
344900	FDOT Reimb - ROW Maint	\$55,363	\$58,681	\$62,000	\$62,000	\$62,000
		<b>\$64,229</b>	<b>\$67,813</b>	<b>\$70,700</b>	<b>\$70,700</b>	<b>\$70,700</b>
<b>Miscellaneous Revenues</b>						
341901	Recording & Copy Fees	\$1,522	\$1,942	\$1,500	\$1,500	\$1,500
343907	NSF Check Fees	\$240	\$20	\$100	\$100	\$100
362100	Rent - Fire Stations (Seminole Cty)	\$2	\$2	\$2	\$2	\$2
362100	60004 Tower Rental - City Hall	\$56,976	\$78,280	\$60,000	\$60,000	\$80,000
362100	60005 Tower Rental - Spray Fields	\$54,478	\$56,765	\$56,100	\$56,100	\$65,000
361100/53680	Investment Income (realized/unrealized)	\$40,056	\$150,134	\$60,000	\$60,000	\$85,000
369101	Miscellaneous	\$82,271	\$78,436	\$25,000	\$25,784	\$40,000
		<b>\$235,545</b>	<b>\$365,579</b>	<b>\$202,702</b>	<b>\$203,486</b>	<b>\$271,602</b>
<b>TOTAL RECURRING REVENUES</b>		<b>\$8,719,670</b>	<b>\$8,580,172</b>	<b>\$8,174,014</b>	<b>\$8,174,798</b>	<b>\$13,850,717</b>
<b>NON-RECURRING REVENUES</b>						
<b>Grants</b>						
331200	81008 Federal - Byrne - Police video storage	\$125	\$0	\$0	\$0	\$0
331200	81011 Federal - Byrne - In-Car Cameras	\$9,276	\$0	\$0	\$0	\$0
331200	81012 Federal - Byrne - Video Enhancement	\$1,527	\$0	\$0	\$0	\$0
331200	81014 Federal - Byrne - Misc Capital (2115)	\$0	\$109,351	\$0	\$0	\$0
331200	81016 Federal - Byrne - Recovery Act Overtime	\$0	\$32,974	\$0	\$0	\$0
331200	81021 Federal - Byrne -	\$0	\$4,627	\$0	\$0	\$0
331340	30137 Federal - FEMA (Tropical Storm Fay)	\$837	\$0	\$0	\$0	\$0
334340	30137 State Grant (Tropical Storm Fay)	\$16	\$124	\$0	\$0	\$0
334709	70013 FRDAP - Dog Park	\$0	\$74,457	\$0	\$0	\$0
337200	Florida League of Cities Grant	\$0	\$1,592	\$2,500	\$2,500	\$0
337300	30148 Local Grant - 17-92 CRA	\$0	\$0	\$0	\$176,875	\$369,750
		<b>\$11,781</b>	<b>\$223,125</b>	<b>\$2,500</b>	<b>\$179,375</b>	<b>\$369,750</b>
<b>Miscellaneous Revenues</b>						
342900	Public Safety- Code Enforce/Lot Cleaning	\$1,883	\$4,188	\$0	\$0	\$0
347400	XXXXX Comm Events (#7260)	\$13,170	\$7,023	\$0	\$0	\$0
364100	Auction Proceeds	\$4,718	\$25,986	\$0	\$0	\$0
366000	Donations	\$1,000	\$200	\$0	\$500	\$0
366000	30107 Donations (Vet Mem Ceremony)	\$10,000	\$0	\$0	\$0	\$0
366000	Donations - Comm Events (#7260)	\$41,576	\$16,895	\$0	\$0	\$0
369300	Settlements and Collections	\$86,628	\$323	\$0	\$0	\$0
369305	Insurance Proceeds	\$42,700	\$28,456	\$0	\$7,407	\$0
		<b>\$201,675</b>	<b>\$83,071</b>	<b>\$0</b>	<b>\$7,907</b>	<b>\$0</b>
<b>TOTAL NON-RECURRING REVENUES</b>		<b>\$213,456</b>	<b>\$306,196</b>	<b>\$2,500</b>	<b>\$187,282</b>	<b>\$369,750</b>
<b>TOTAL REVENUES</b>		<b>\$8,933,126</b>	<b>\$8,886,368</b>	<b>\$8,176,514</b>	<b>\$8,362,080</b>	<b>\$14,220,467</b>

NUMBER	DESCRIPTION OF REVENUES	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>TRANSFERS IN FROM OTHER FUNDS</b>						
<b>Recurring</b>						
381001	Transfer from Public & Comm Svc Tax Fund	\$3,609,478	\$4,002,806	\$3,658,217	\$3,658,217	\$0
381002	Transfer from Electric Franchise Fee Fund	\$1,321,620	\$1,643,019	\$1,425,500	\$1,425,500	\$0
381004	Stormwater (Admin)	\$91,405	\$91,405	\$129,500	\$129,500	\$179,800
381008	Solid Waste (Admin)	\$133,100	\$132,370	\$135,000	\$135,000	\$135,000
381090	<u>21360</u> Water & Sewer - Utility Billing	\$635,483	\$654,803	\$736,123	\$682,143	\$693,187
381090	<u>21915</u> Water & Sewer - Operator 16% (prev #382100)	\$6,465	\$6,761	\$3,833	\$3,833	\$0
381090	<u>24415</u> Water & Sewer - Cap Proj Mgr.	\$541	\$78	\$12,417	\$1,917	\$0
381091	Water & Sewer - Audit/Admin	\$340,701	\$697,701	\$779,500	\$779,500	\$810,300
381150	Dev Services - Indirect Costs	\$181,870	\$116,500	\$105,900	\$105,900	\$173,400
381151	Dev Services - Com Dev Admin	\$235,348	\$105,900	\$116,500	\$116,500	\$111,100
381153	<u>21343</u> Dev Services - Kiva/GIS	\$94,262	\$59,328	\$79,924	\$79,924	\$0
381153	<u>21915</u> Dev Serv - Operator 57%	\$23,030	\$24,085	\$12,778	\$12,778	\$0
381154	Dev Services Fund - Crossover	\$30,388	\$0	\$0	\$0	\$0
381302	Oak Forest Debt Service	\$0	\$0	\$500	\$500	\$500
381302	Oak Forest Maint (Clerk/Beaut Coord/Ins)	\$12,926	\$12,616	\$14,704	\$14,161	\$14,359
381305	TLBD Debt Service I & II	\$0	\$0	\$1,000	\$1,000	\$1,000
381305	TLBD Maint (Clerk/Beaut Coord/Ins)	\$60,029	\$57,719	\$77,474	\$76,853	\$74,931
381504	<u>24415</u> 1999 Construction Fund - Cap Proj Mgr.	\$541	\$78	\$12,417	\$1,917	\$0
381600	Transfer from Other Funds (Vet Mem #116)	\$0	\$2,000	\$2,000	\$2,000	\$0
381600	<u>24415</u> Road Improvement - Cap Proj Mgr	\$2,525	\$365	\$57,944	\$8,944	\$0
		<b>\$6,779,712</b>	<b>\$7,607,534</b>	<b>\$7,361,231</b>	<b>\$7,236,087</b>	<b>\$2,193,577</b>
<b>Non-Recurring</b>						
381004	<u>21341</u> Stormwater - IS Special Proj	\$3,295	\$1,703	\$0	\$0	\$0
381004	<u>21342</u> Stormwater - IS Records Mgmt	\$4,490	\$1,060	\$3,149	\$3,149	\$0
381004	<u>21343</u> Stormwater - Kiva	\$4,713	\$9,888	\$0	\$0	\$0
381008	<u>21342</u> Solid Waste - IS Records Mgmt	\$2,694	\$0	\$0	\$0	\$0
381090	<u>21341</u> Water & Sewer - IS Spec. Proj (prev #382100)	\$17,299	\$20,432	\$0	\$0	\$0
381090	<u>21342</u> Water & Sewer - Records Mgmt (prev #382100)	\$8,981	\$14,455	\$24,093	\$24,093	\$0
381090	<u>21343</u> Water & Sewer - Kiva (prev #382100)	\$15,710	\$9,888	\$0	\$0	\$0
381153	<u>21341</u> Dev Serv - IS Spec Proj	\$7,414	\$6,811	\$0	\$0	\$0
381153	<u>21342</u> Dev Serv - Records Mgmt.	\$45,078	\$4,239	\$3,149	\$3,149	\$0
381175	Fire Assessment - Fire Operations (delinquent assessments)	\$189,707	\$24,824	\$0	\$0	\$0
381600	Transfer from Other Funds (#103 Spec LEF - Local )	\$0	\$22,000	\$0	\$5,078	\$0
381600	Transfer from Other Funds (#108 Spec LEF - Federal)	\$0	\$15,352	\$0	\$5,078	\$0
381600	Transfer from Other Funds (#109 Emerg & Dis Relief)	\$0	\$0	\$0	\$0	\$0
381600	Transfer from Community Events	\$0	\$0	\$0	\$7,448	\$0
381308	Transfer from Medical Transport	\$0	\$0	\$570,000	\$590,539	\$0
		<b>\$299,381</b>	<b>\$130,652</b>	<b>\$600,391</b>	<b>\$638,534</b>	<b>\$0</b>
	<b>TOTAL TRANSFERS (Recurring and Non-Recurring)</b>	<b>\$7,079,093</b>	<b>\$7,738,186</b>	<b>\$7,961,622</b>	<b>\$7,874,621</b>	<b>\$2,193,577</b>
<b>TOTAL GENERAL FUND REVENUES &amp; TRANSFERS IN</b>		<b>\$16,012,219</b>	<b>\$16,624,554</b>	<b>\$16,138,136</b>	<b>\$16,236,701</b>	<b>\$16,414,044</b>

<u>DIV #</u>	<u>DEPARTMENT</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
<b>Executive</b>						
1100	Executive - Commission	\$149,480	\$106,041	\$120,487	\$128,962	\$116,011
1110	Executive - Boards	\$7,124	\$3,713	\$845	\$845	\$0
1200	Executive - City Manager	\$404,413	\$236,433	\$314,805	\$315,215	\$357,067
1210	Executive - City Clerk	\$252,915	\$228,637	\$238,760	\$238,385	\$283,709
		<b>\$813,932</b>	<b>\$574,824</b>	<b>\$674,897</b>	<b>\$683,407</b>	<b>\$756,787</b>
<b>General Government</b>						
1220	General Gov't - Legal Services	\$288,864	\$230,986	\$246,000	\$246,000	\$261,000
1900	General Gov't - General	\$103,170	\$199,958	\$438,435	\$425,798	\$1,457,303
		<b>\$392,034</b>	<b>\$430,944</b>	<b>\$684,435</b>	<b>\$671,798</b>	<b>\$1,718,303</b>
<b>Finance</b>						
1300	Finance - General	\$549,752	\$548,407	\$651,346	\$638,757	\$577,775
1360	Finance - Utility Billing & Cust Service	\$635,483	\$654,803	\$736,123	\$682,143	\$693,187
1310	General Services - Human Resources	\$101,874	\$97,990	\$98,555	\$104,834	\$71,898
1330	General Services - Purchasing	\$68,700	\$59,030	\$0	\$0	\$0
1920	General Services - Risk Management	\$385,453	\$367,991	\$342,000	\$341,211	\$415,000
		<b>\$1,741,262</b>	<b>\$1,728,221</b>	<b>\$1,828,024</b>	<b>\$1,766,945</b>	<b>\$1,757,860</b>
<b>General Services</b>						
1350	General Services - Administration	\$34,897	\$0	\$0	\$0	\$0
1910	General Services - City Hall (payroll/capital only)	\$64,933	\$0	\$0	\$0	\$0
		<b>\$99,830</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Information Services</b>						
1340	Information Services - General	\$566,789	\$571,612	\$814,142	\$818,642	\$759,800
1341	Information Services - Special Projects	\$215,002	\$170,264	\$0	\$0	\$0
1342	Information Services - Records Mgmt	\$119,879	\$122,365	\$129,959	\$129,959	\$0
1343	Information Services - Kiva/GIS	\$157,103	\$164,800	\$173,747	\$173,747	\$122,261
1910	Information Services - City Hall	\$31,341	\$38,519	\$31,150	\$31,150	\$32,550
1915	Information Services - Operator	\$40,404	\$42,322	\$0	\$0	\$0
		<b>\$1,130,518</b>	<b>\$1,109,882</b>	<b>\$1,148,998</b>	<b>\$1,153,498</b>	<b>\$914,611</b>
<b>Public Works</b>						
4410	Public Works - Administration	\$171,400	\$179,079	\$166,217	\$166,217	\$151,226
4412	Public Works - Roads and ROW Maint.	\$687,059	\$561,359	\$614,426	\$616,814	\$546,027
4413	Public Works - Fleet Maintenance	\$170,617	\$191,551	\$210,347	\$210,347	\$210,550
4414	Public Works - Facilities Maintenance	\$62,882	\$66,222	\$191,841	\$191,958	\$173,704
4415	Public Works - Capital Projects	\$3,607	\$521	\$83,478	\$13,478	\$0
1910	Public Works - City Hall	\$114,424	\$84,269	\$0	\$0	\$0
		<b>\$1,209,989</b>	<b>\$1,083,001</b>	<b>\$1,266,309</b>	<b>\$1,198,814</b>	<b>\$1,081,507</b>
<b>Community Development</b>						
1510	Com Dev - Administration	\$230,379	\$210,050	\$214,347	\$213,947	\$213,974
1515	Com Dev - Long Range Planning	\$119,253	\$111,773	\$113,771	\$114,171	\$181,322
1520	Com Dev - Dev Review	\$105,659	\$105,434	\$102,024	\$102,024	\$0
1525	Com Dev - Urban Beautification	\$797,921	\$742,169	\$726,209	\$893,817	\$1,005,228
1526	Com Dev - Streetlighting	\$396,443	\$426,453	\$445,500	\$450,677	\$448,700
		<b>\$1,649,655</b>	<b>\$1,595,879</b>	<b>\$1,601,851</b>	<b>\$1,774,636</b>	<b>\$1,849,224</b>

<u>NUMBER</u>	<u>DEPARTMENT</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
<b>Police</b>						
2110	Police - Office of the Chief	\$313,236	\$286,958	\$344,282	\$354,438	\$5,739,627
2113	Police - Criminal Investigations	\$763,262	\$1,052,218	\$1,018,178	\$1,018,337	\$81,776
2114	Police - Community Services	\$369,474	\$305,339	\$294,497	\$295,194	\$132,145
2115	Police - Operations	\$2,812,215	\$3,130,862	\$3,103,314	\$3,127,602	\$246,379
2116	Police - Informations Services	\$1,133,598	\$1,030,240	\$942,137	\$947,699	\$586,441
2117	Police - Technical Services	\$460,101	\$401,977	\$413,413	\$413,595	\$0
2118	Police - Code Enforcement	\$383,508	\$507,371	\$544,656	\$548,656	\$182,804
2119	Police - Special Operations	\$341,029	\$318,008	\$386,191	\$388,041	\$28,325
2120	Police - Canine	\$145,378	\$154,143	\$148,560	\$148,560	\$0
2121	Police - Professional Standards	\$269,838	\$243,435	\$186,909	\$186,909	\$0
		<b>\$6,991,639</b>	<b>\$7,430,551</b>	<b>\$7,382,137</b>	<b>\$7,429,031</b>	<b>\$6,997,497</b>
<b>Fire</b>						
2210	Fire - Administration	\$846	\$0	\$0	\$0	\$0
2230	Fire - Prevention	\$435	\$0	\$0	\$0	\$0
2240	Fire - Operations	\$59,272	\$0	\$0	\$0	\$40,000
2250	Fire - Training	(\$100)	\$0	\$0	\$0	\$0
		<b>\$60,453</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,000</b>
<b>P &amp; R - Operations</b>						
7200	P & R - Administration	\$190,388	\$191,765	\$234,675	\$234,863	\$200,655
7210	P & R - Athletics - General	\$213,280	\$190,154	\$216,591	\$216,650	\$293,451
7211	P & R - Athletics - League	\$42,517	\$43,884	\$51,000	\$51,000	\$0
7212	P & R - Athletics - Partnerships	\$28,020	\$26,938	\$36,200	\$36,200	\$30,000
7220	P & R - Concessions	\$333	\$0	\$0	\$0	\$0
7230	P & R - Parks & Grounds	\$1,089,159	\$928,532	\$1,002,950	\$1,004,833	\$852,868
7240	P & R - Programs	\$223,374	\$185,640	\$189,746	\$189,746	\$180,078
7250	P & R - Seniors	\$183,001	\$181,974	\$205,632	\$205,574	\$313,576
7251	P & R - Senior Center Pool	\$129,091	\$717,811	\$77,909	\$78,107	\$0
7260	P & R - Community Events	\$91,158	\$36,478	\$0	\$0	\$35,000
7270	P & R - Hound Ground	\$18,907	\$112,826	\$20,557	\$20,557	\$0
7280	P & R - Splash Playgrounds	\$35,959	\$40,859	\$54,923	\$54,923	\$0
		<b>\$2,245,187</b>	<b>\$2,656,861</b>	<b>\$2,090,183</b>	<b>\$2,092,453</b>	<b>\$1,905,628</b>
<b>TOTAL GENERAL FUND EXPENDITURES &amp; TRANSFERS OUT</b>		<b>\$16,334,499</b>	<b>\$16,610,163</b>	<b>\$16,676,834</b>	<b>\$16,770,582</b>	<b>\$17,021,417</b>
<b>FUND BALANCE - October 1</b>						
		\$9,101,094	\$8,778,814	\$8,156,054	\$8,793,205	\$8,259,324
<b>Appropriation TO (FROM) Fund Balance</b>						
		(\$322,280)	\$14,391	(\$538,698)	(\$533,881)	(\$607,373)
<b>FUND BALANCE - September 30</b>						
		<b>\$8,778,814</b>	<b>\$8,793,205</b>	<b>\$7,617,356</b>	<b>\$8,259,324</b>	<b>\$7,651,951</b>

<u>EXPENDITURES</u>	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
Personal Services	\$711,943	\$518,577	\$599,932	\$599,557	\$691,292
Operating Expenses	\$101,989	\$56,247	\$72,765	\$73,535	\$65,495
Capital Outlay	\$0	\$0	\$2,200	\$10,315	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$813,932</b>	<b>\$574,824</b>	<b>\$674,897</b>	<b>\$683,407</b>	<b>\$756,787</b>

**AUTHORIZED PERSONNEL** (in Full-Time Equivalent Units - FTEs)

**City Manager - 1200**

City Manager	1	1	1	1
Project Manager	-	1	1	-
Economic Development Coordinator	-	-	-	1
Administrative Assistant	1	1	1	1
<b>Total</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>

**City Clerk - 1210**

City Clerk	1	1	1	1
Deputy City Clerk	2	1	1	1
City Clerk Assistant (1 from IS in FY 2012)	1	1	1	2
<b>Total</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>4</b>

**TOTAL AUTHORIZED PERSONNEL**

<b>6</b>	<b>6</b>	<b>6</b>	<b>7</b>
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**NON - EMPLOYEE:**

**Commission - 1100**

Commissioners	5	5	5	5
Mayor	1	1	1	1

**Boards - 1110**

Beautification of Winter Springs  
Bicycle and Pedestrian Advisory Committee  
Parks and Recreation Advisory Committee  
Board of Trustees (Pension)  
Code Enforcement Board  
Planning and Zoning Board/Local Planning Agency  
Districting Commission  
Oak Forest Wall and Beautification District Advisory Committee  
Tusawilla Lighting and Beautification District Advisory Committee

Note: Ad Hoc advisory committees are short-term in nature and established by resolution as needed

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

Executive - All Divisions - Summary

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51110	Mayor's Expense	\$14,400	\$14,400	\$0	\$14,400	\$14,400
51111	Commission Expense	\$60,000	\$60,000	\$0	\$60,000	\$60,000
51210	Regular Salaries	\$428,360	\$317,124	\$439,534	\$365,134	\$430,867
51214	Overtime Salaries	\$8,211	\$6,042	\$9,588	\$9,213	\$6,178
51330	Planning and Zoning Board	\$2,025	\$600	\$0	\$0	\$0
51340	Board of Adjustments	\$550	\$225	\$0	\$0	\$0
51360	Code Enforcement Board	\$1,875	\$1,825	\$0	\$0	\$0
51370	B.O.W.S. Board	\$825	\$375	\$0	\$0	\$0
51380	Pension Board of Trustees	\$950	\$600	\$0	\$0	\$0
51390	Districting Commission	\$0	\$50	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$32,492	\$24,804	\$33,136	\$33,136	\$39,465
52310	Health/Life Insurance/Dis Ins	\$31,445	\$21,955	\$37,540	\$37,540	\$47,646
52320	Workers' Comp. Insurance	\$1,216	\$731	\$880	\$880	\$826
52330	Pension Expense	\$71,507	\$69,846	\$79,254	\$79,254	\$91,910
52335	Deferred Comp - 457	\$37,308	\$0	\$0	\$0	\$0
52336	Deferred Comp - 401(a)	\$20,779	\$0	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$711,943</b>	<b>\$518,577</b>	<b>\$599,932</b>	<b>\$599,557</b>	<b>\$691,292</b>
53113	Records Management Services	\$663	\$545	\$0	\$695	\$0
53120	Codification	\$3,066	\$3,669	\$6,000	\$6,000	\$3,000
53140	Pre-Employment/Physicals	\$89	\$0	\$200	\$200	\$80
53180	Consulting	\$2,500	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$4,484	\$8,250	\$7,150	\$6,850	\$7,150
54020	Auto Allowance	\$2,740	\$3,600	\$3,600	\$3,600	\$3,600
54110	Telephone	\$4,096	\$4,344	\$5,650	\$5,650	\$5,650
54210	Postage	\$1,336	\$622	\$1,350	\$1,350	\$1,350
54630	Repair & Maintenance - Equipment	\$0	\$0	\$200	\$200	\$200
54710	Election Printing	\$0	\$0	\$1,000	\$5	\$1,000
54730	Printing Expense	\$950	\$270	\$950	\$950	\$950
54731	Publications (previously #58200)	\$31,992	\$3,838	\$4,000	\$4,000	\$4,000
54800	Promotional Activities	\$11,235	\$3,539	\$6,500	\$8,025	\$6,500
54920	Legal Advertising	\$1,066	\$1,933	\$1,200	\$1,800	\$1,200
54930	Classified Advertising	\$496	\$0	\$0	\$0	\$0
54950	Recording Fees	\$143	\$76	\$400	\$400	\$400
55110	Office Supplies	\$1,454	\$741	\$1,900	\$2,310	\$1,800
55120	Computer Supplies	\$876	\$461	\$900	\$900	\$900
55230	Operating Supplies	\$3,192	\$1,041	\$1,900	\$1,835	\$2,145
55230	90001 Operating Supplies - BOWS Board	\$600	\$0	\$245	\$245	\$0
55270	Small Tools & Equipment	\$1,485	\$621	\$1,100	\$450	\$1,100
55278	Software	\$0	\$258	\$700	\$500	\$700
55410	Subscriptions	\$345	\$265	\$170	\$170	\$170
55411	Dues & Registrations	\$22,266	\$13,371	\$17,550	\$17,550	\$13,350
55430	Employee Development	\$0	\$1,999	\$1,250	\$1,000	\$1,250
55431	Employee Education Incentive	\$1,065	\$755	\$1,500	\$1,500	\$1,500
58300	Other Grants & Aids - Econ Dev	\$5,850	\$6,049	\$7,350	\$7,350	\$7,500
	<b>Total Operating</b>	<b>\$101,989</b>	<b>\$56,247</b>	<b>\$72,765</b>	<b>\$73,535</b>	<b>\$65,495</b>
64200	Data Processing Equipment	\$0	\$0	\$2,200	\$9,400	\$0
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,200</b>	<b>\$10,315</b>	<b>\$0</b>
	<b>TOTAL EXECUTIVE BUDGET</b>	<b>\$813,932</b>	<b>\$574,824</b>	<b>\$674,897</b>	<b>\$683,407</b>	<b>\$756,787</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51110	Mayor's Expense	\$14,400	\$14,400	\$0	\$14,400	\$14,400
51111	Commission Expense	\$60,000	\$60,000	\$0	\$60,000	\$60,000
51210	Regular Salaries	\$0	\$0	\$74,400	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$0	\$1,460	\$5,839	\$5,839	\$5,839
52310	Health/Life Insurance/Dis Ins	\$0	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$0	\$40	\$148	\$148	\$122
	<b>Total Payroll</b>	<b>\$74,400</b>	<b>\$75,900</b>	<b>\$80,387</b>	<b>\$80,387</b>	<b>\$80,361</b>
53180	Consulting	\$2,100	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$3,182	\$5,751	\$4,500	\$4,500	\$4,500
54110	Telephone	\$1,928	\$1,923	\$2,700	\$2,700	\$2,700
54730	Printing Expense	\$112	\$75	\$350	\$350	\$350
54731	Publications (see below)	\$31,992	\$3,838	\$4,000	\$4,000	\$4,000
54800	<del>XXXXX</del> Promotion (see below)	\$11,235	\$3,539	\$6,500	\$8,025	\$6,500
55230	Operating Supplies	\$586	\$230	\$400	\$400	\$400
55270	Small Tools & Equipment	\$624	\$0	\$400	\$150	\$400
55411	Dues & Registrations (see below)	\$17,471	\$8,736	\$13,900	\$13,900	\$9,300
58300	Other Grants & Aids - Econ Dev (see below)	\$5,850	\$6,049	\$7,350	\$7,350	\$7,500
	<b>Total Operating</b>	<b>\$75,080</b>	<b>\$30,141</b>	<b>\$40,100</b>	<b>\$41,375</b>	<b>\$35,650</b>
64200	Data Processing Equipment	\$0	\$0	\$0	\$7,200	\$0
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,200</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$149,480</b>	<b>\$106,041</b>	<b>\$120,487</b>	<b>\$128,962</b>	<b>\$116,011</b>

**Publications:**

Excellence in Seminole	\$2,900
General	\$1,100
	<u>\$4,000</u>

**Dues & Registrations:**

Florida League of Cities Annual Dues	\$4,000
League of Mayors Dues	\$800
Tri-County League of Cities Annual Dues	\$900
Advanced IEMO Conference (2)	\$600
2010 Florida League of Cities Annual Conference (6)	\$3,000
	<u>\$9,300</u>

**Promotion:**

Appreciation Dinner (Boards & Committees)	
	<u>11002</u>
	\$3,000
	<u>11001</u>
Intergovernmental	\$2,000
	<u>11006</u>
Flowers/Remembrance	\$1,000
	<u>General</u>
	\$500
	<u>\$6,500</u>

**Other Grants & Aids - Econ Dev:**

Oviedo-Winter Springs Chamber	\$5,000
Metro Orlando EDC	\$1,500
Seminole Chamber	\$1,000
	<u>\$7,500</u>

CITY OF WINTER SPRINGS  
 FISCAL YEAR 2011-2012 BUDGET

Executive - Boards - 1110

Boards has been moved to the City Clerk division (1210) for the 2012 fiscal year.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51330	Planning and Zoning Board	\$2,025	\$600	\$0	\$0	\$0
51340	Board of Adjustments	\$550	\$225	\$0	\$0	\$0
51360	Code Enforcement Board	\$1,875	\$1,825	\$0	\$0	\$0
51370	B.O.W.S. Board	\$825	\$375	\$0	\$0	\$0
51380	Pension Board of Trustees	\$950	\$600	\$0	\$0	\$0
51390	Districting Commission	\$0	\$50	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$6,225</b>	<b>\$3,675</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
54010	Travel & Per Diem	\$101	\$0	\$150	\$150	\$0
55230	Operating Supplies	\$28	\$38	\$200	\$200	\$0
55230	90001 Oper Sup - BOWS Board	\$600	\$0	\$245	\$245	\$0
55411	Dues & Registrations	\$170	\$0	\$250	\$250	\$0
	<b>Total Operating</b>	<b>\$899</b>	<b>\$38</b>	<b>\$845</b>	<b>\$845</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$7,124</b>	<b>\$3,713</b>	<b>\$845</b>	<b>\$845</b>	<b>\$0</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

Executive - City Manager - 1200

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$257,117	\$167,325	\$217,899	\$217,899	\$247,757
51214	Overtime Salaries	\$326	\$725	\$1,795	\$1,795	\$1,831
52110	F.I.C.A. Taxes-City Portion	\$18,805	\$11,488	\$15,364	\$15,364	\$19,213
52310	Health/Life Insurance/Dis Ins	\$14,871	\$7,073	\$20,241	\$20,241	\$22,399
52320	Workers' Comp. Insurance	\$762	\$362	\$429	\$429	\$402
52330	Pension Expense	\$45,111	\$38,060	\$44,157	\$44,157	\$52,515
52335	Deferred Comp - 457	\$37,308	\$0	\$0	\$0	\$0
52336	Deferred Comp - 401(a)	\$20,779	\$0	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$395,079</b>	<b>\$225,033</b>	<b>\$299,885</b>	<b>\$299,885</b>	<b>\$344,117</b>
53140	Pre-Employment/Physicals	\$0	\$0	\$200	\$200	\$80
53180	Consulting	\$400	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$0	\$868	\$1,000	\$1,000	\$1,000
54020	Auto Allowance	\$2,740	\$3,600	\$3,600	\$3,600	\$3,600
54110	Telephone	\$1,117	\$1,353	\$1,750	\$1,750	\$1,750
54210	Postage	\$116	\$59	\$150	\$150	\$150
54630	Repair & Maintenance - Equipment	\$0	\$0	\$100	\$100	\$100
54730	Printing Expense	\$337	\$59	\$200	\$200	\$200
54930	Classified Advertising	\$496	\$0	\$0	\$0	\$0
55110	Office Supplies	\$220	\$71	\$500	\$910	\$400
55120	Computer Supplies	\$271	\$263	\$400	\$400	\$400
55230	Operating Supplies	\$0	\$0	\$300	\$300	\$300
55270	Small Tools & Equipment	\$0	\$264	\$300	\$300	\$300
55278	Software	\$0	\$258	\$300	\$300	\$300
55410	Subscriptions	\$0	\$0	\$20	\$20	\$20
55411	Dues & Registrations	\$3,136	\$1,851	\$1,400	\$1,400	\$1,850
55430	Employee Development	\$0	\$1,999	\$1,000	\$1,000	\$1,000
55431	Employee Education Incentive	\$501	\$755	\$1,500	\$1,500	\$1,500
	<b>Total Operating</b>	<b>\$9,334</b>	<b>\$11,400</b>	<b>\$12,720</b>	<b>\$13,130</b>	<b>\$12,950</b>
64200	Data Processing Equipment	\$0	\$0	\$2,200	\$2,200	\$0
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,200</b>	<b>\$2,200</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$404,413</b>	<b>\$236,433</b>	<b>\$314,805</b>	<b>\$315,215</b>	<b>\$357,067</b>

**CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET**

**Executive - City Clerk - 1210**

The Boards' division (1110) has been moved to this division for the 2012 fiscal year.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$171,243	\$149,799	\$147,235	\$147,235	\$183,110
51214	Overtime Salaries (for board clerks)	\$7,885	\$5,317	\$7,793	\$7,418	\$4,347
52110	F.I.C.A. Taxes-City Portion	\$13,687	\$11,856	\$11,933	\$11,933	\$14,413
52310	Health/Life Insurance	\$16,574	\$14,882	\$17,299	\$17,299	\$25,247
52320	Workers' Comp. Insurance	\$454	\$329	\$303	\$303	\$302
52330	Pension Expense	\$26,396	\$31,786	\$35,097	\$35,097	\$39,395
	<b>Total Payroll</b>	<b>\$236,239</b>	<b>\$213,969</b>	<b>\$219,660</b>	<b>\$219,285</b>	<b>\$266,814</b>
53113	Records Management Services	\$663	\$545	\$0	\$695	\$0
53120	Codification	\$3,066	\$3,669	\$6,000	\$6,000	\$3,000
53140	Pre-Employment/Physicals	\$89	\$0	\$0	\$0	\$0
54010	<u>XXXXX</u> Travel & Per Diem	\$1,201	\$1,631	\$1,500	\$1,200	\$1,650
54110	Telephone	\$1,051	\$1,068	\$1,200	\$1,200	\$1,200
54210	Postage	\$1,220	\$563	\$1,200	\$1,200	\$1,200
54630	Repair & Maintenance - Equipment	\$0	\$0	\$100	\$100	\$100
54710	Election Printing	\$0	\$0	\$1,000	\$5	\$1,000
54730	Printing Expense	\$501	\$136	\$400	\$400	\$400
54920	Legal Advertising	\$1,066	\$1,933	\$1,200	\$1,800	\$1,200
54950	Recording Fees	\$143	\$76	\$400	\$400	\$400
55110	Office Supplies	\$1,234	\$670	\$1,400	\$1,400	\$1,400
55120	Computer Supplies	\$605	\$198	\$500	\$500	\$500
55230	<u>XXXXX</u> Operating Supplies	2578	773	\$1,000	\$935	\$1,445
55270	Small Tools & Equipment	\$861	\$357	\$400	\$0	\$400
55278	Software	\$0	\$0	\$400	\$200	\$400
55410	Subscriptions	\$345	\$265	\$150	\$150	\$150
55411	<u>XXXXX</u> Dues & Registrations	\$1,489	\$2,784	\$2,000	\$2,000	\$2,200
55430	Employee Development	\$0	\$0	\$250	\$0	\$250
55431	Employee Education Incentive	\$564	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$16,676</b>	<b>\$14,668</b>	<b>\$19,100</b>	<b>\$18,185</b>	<b>\$16,895</b>
64000	Equipment-General	\$0	\$0	\$0	\$915	\$0
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$915</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$252,915</b>	<b>\$228,637</b>	<b>\$238,760</b>	<b>\$238,385</b>	<b>\$283,709</b>

**Travel & Per Diem 54010:**

General	\$1,500
<u>91110</u> Boards	\$150
	<u>\$1,650</u>

**Dues & Registrations 55411:**

General	\$2,000
<u>91110</u> Boards	\$200
	<u>\$2,200</u>

**Operating Supplies 55230:**

General	\$1,000
<u>90001</u> BOWS Board	\$245
<u>91110</u> Boards	\$200
	<u>\$1,445</u>

<b><u>EXPENDITURES</u></b>	<b>FY 08/09 Actual</b>	<b>FY 09/10 Actual</b>	<b>Original FY 10/11 Budget</b>	<b>Revised FY 10/11 Budget</b>	<b>FY 11/12 Budget</b>
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$392,034	\$402,844	\$640,435	\$627,798	\$574,303
Transfers	\$0	\$28,100	\$44,000	\$44,000	\$1,144,000
Capital Outlay	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$392,034</b>	<b>\$430,944</b>	<b>\$684,435</b>	<b>\$671,798</b>	<b>\$1,718,303</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
53111	Legal Services - General	\$267,420	\$214,084	\$215,000	\$215,000	\$215,000
53117	Legal Services - Labor	\$1,167	\$0	\$1,000	\$1,000	\$1,000
53118	Legal Services - Litigation	\$0	\$16,902	\$25,000	\$25,000	\$40,000
53119	Legal/Actuarial/Consulting - Pension	\$20,277	\$0	\$5,000	\$5,000	\$5,000
53130	Trustee Fees	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
53180	Consulting Services	\$0	\$0	\$0	\$0	\$12,000
53180	Consulting - Economic Development	\$0	\$98,024	\$100,000	\$104,456	\$0
53199	Legislative Services	\$0	\$0	\$2,500	\$2,500	\$0
53410	Billing Services Cost - Ad Valorem	\$630	\$662	\$1,000	\$700	\$700
53411	Bank Service Charges	\$5,745	\$5,665	\$7,000	\$5,800	\$6,100
54210	Postage	\$0	\$3,017	\$0	\$0	\$0
54451	Trail Lease Costs	\$300	\$300	\$300	\$300	\$300
55201	US 17-92 Tax Payment	\$95,495	\$61,315	\$51,385	\$50,799	\$43,203
56910	Contingencies	\$0	\$0	\$25,000	\$9,993	\$25,000
56910	Contingencies - Sick leave buy-back	\$0	\$0	\$131,250	\$131,250	\$150,000
58300	Other Grants & Aids - Economic Development	\$0	\$0	\$75,000	\$75,000	\$75,000
	<b>Total Operating</b>	<b>\$392,034</b>	<b>\$402,844</b>	<b>\$640,435</b>	<b>\$627,798</b>	<b>\$574,303</b>
58125	Transfer to Other Funds (CW Debt Svc)	\$0	\$28,100	\$44,000	\$44,000	\$55,500
58140	Transfer to #206 - Debt Service	\$0	\$0	\$0	\$0	\$894,200
58140	Transfer to #215 - Debt Service	\$0	\$0	\$0	\$0	\$194,300
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$28,100</b>	<b>\$44,000</b>	<b>\$44,000</b>	<b>\$1,144,000</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL GENERAL GOVERNMENT BUDGET</b>	<b>\$392,034</b>	<b>\$430,944</b>	<b>\$684,435</b>	<b>\$671,798</b>	<b>\$1,718,303</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
53111	Legal Services - General	\$267,420	\$214,084	\$215,000	\$215,000	\$215,000
53117	Legal Services - Labor	\$1,167	\$0	\$1,000	\$1,000	\$1,000
53118	Legal Services - Litigation	\$0	\$16,902	\$25,000	\$25,000	\$40,000
53119	Legal/Actuarial/Consulting	\$20,277	\$0	\$5,000	\$5,000	\$5,000
	<b>Total Operating</b>	<b>\$288,864</b>	<b>\$230,986</b>	<b>\$246,000</b>	<b>\$246,000</b>	<b>\$261,000</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$288,864</b>	<b>\$230,986</b>	<b>\$246,000</b>	<b>\$246,000</b>	<b>\$261,000</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
53130	Trustee Fees	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
53180	Consulting Services	\$0	\$0	\$0	\$0	\$12,000
53180	Consulting - Economic Development	\$0	\$98,024	\$100,000	\$104,456	\$0
53199	Legislative Services	\$0	\$0	\$2,500	\$2,500	\$0
53410	Billing Services Cost - Ad Valorem	\$630	\$662	\$1,000	\$700	\$700
53411	Bank Service Charges	\$5,745	\$5,665	\$7,000	\$5,800	\$6,100
54210	Postage	\$0	\$3,017	\$0	\$0	\$0
54451	Trail Lease Costs	\$300	\$300	\$300	\$300	\$300
54800	Promotion - Concert Series	\$0	\$1,875	\$0	\$0	\$0
55201	US 17-92 Tax Payment	\$95,495	\$61,315	\$51,385	\$50,799	\$43,203
56910	Contingencies	\$0	\$0	\$25,000	\$9,993	\$25,000
56910	Contingencies <sup>1</sup> - Sick leave buy-back	\$0	\$0	\$131,250	\$131,250	\$150,000
58300	Other Grants/Aids-Econ Dev (UCF)	\$0	\$0	\$75,000	\$75,000	\$75,000
	<b>Total Operating</b>	<b>\$103,170</b>	<b>\$171,858</b>	<b>\$394,435</b>	<b>\$381,798</b>	<b>\$313,303</b>
58125	Transfer to Other Funds (CW Debt Svc)	\$0	\$28,100	\$44,000	\$44,000	\$55,500
58140	Transfer to #206 - Debt Service	\$0	\$0	\$0	\$0	\$894,200
58140	Transfer to #215 - Debt Service	\$0	\$0	\$0	\$0	\$194,300
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$28,100</b>	<b>\$44,000</b>	<b>\$44,000</b>	<b>\$1,144,000</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$103,170</b>	<b>\$199,958</b>	<b>\$438,435</b>	<b>\$425,798</b>	<b>\$1,457,303</b>

<sup>1</sup> The budget related to the sick-leave buy-back has previously been reflected in each division's budget. Inherent issues with the previous budgeting method have resulted in this new budgeting approach.

Due to the recent elimination of the General Services Department, this Department now includes Human Resources, Purchasing, and Risk Management which was previously accounted for in the General Service cost centers of 1310, 1330, and 1920, respectively. For consistency and comparison purposes, the change is retroactively reflected in the FTE counts below.

<u>EXPENDITURES</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
Personal Services	\$996,556	\$954,630	\$1,055,074	\$999,856	\$964,335
Operating Supplies	\$733,448	\$757,501	\$731,925	\$754,014	\$793,525
Capital Outlay	\$11,258	\$16,090	\$41,025	\$13,075	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$1,741,262</b>	<b>\$1,728,221</b>	<b>\$1,828,024</b>	<b>\$1,766,945</b>	<b>\$1,757,860</b>

**AUTHORIZED PERSONNEL** - in Full-Time Equivalent Units - FTEs; PT designates part-time positions (*italics*)

**General - 1300**

General Svcs Director (merged with Finance)	1	-	-	-	-
Finance & Admin Svcs Director	1	1	1	1	1
Accountant (50% to 1360)	2	2	2	2	2.50
Accounts Payable Clerk (PT)	1	1	1	1	1.23
Accounts Payable Supervisor	1	1	1	1	-
Budget Analyst	1	1	1	1	1
Purchasing Coordinator (moved from Gen Svc in FY 09)	1	1	1	1	-
Controller	1	1	1	1	1
<b>Total</b>	<b>9</b>	<b>8</b>	<b>8</b>		<b>6.73</b>

**Human Resources - 1310**

HR Coordinator	1	1	1	1	-
HR Specialist	-	-	-	-	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>		<b>1</b>

**Utility Billing - 1360**

Utility Services Manager	1	1	1	1	1
Cust Svc Rep (FT)	3	2	2	2	1
Cust Svc Rep (PT)	-	-	-	-	0.56
Data Entry Clerk	1	1	1	1	-
Revenue Officer	1	1	1	1	1
Operator	-	-	-	-	1
Accountant (50% to 1300)	1	1	1	1	0.50
Utility Billing Specialist	2	2	2	2	3
<b>Total</b>	<b>9</b>	<b>8</b>	<b>8</b>		<b>8.06</b>

<b>TOTAL AUTHORIZED PERSONNEL</b>	<b>19</b>	<b>17</b>	<b>17</b>		<b>15.79</b>
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**CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET**

**Finance & Administrative Services - All Divisions - Summary**

Due to the recent elimination of the General Services Department, this Department now includes Human Resources, Purchasing, and Risk Management which was previously accounted for in the General Service cost centers of 1310, 1330, and 1920, respectively.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$759,101	\$696,803	\$743,142	\$698,981	\$694,452
51214	Overtime Salaries	\$3,992	\$2,123	\$8,634	\$8,634	\$6,950
52110	F.I.C.A. Taxes-City Portion	\$56,615	\$52,250	\$57,584	\$56,054	\$53,730
52310	Health/Life Insurance/Dis Ins	\$65,989	\$59,464	\$74,888	\$72,388	\$71,350
52320	Workers' Comp. Insurance	\$1,901	\$1,492	\$1,460	\$1,460	\$1,125
52330	Pension Expense	\$108,958	\$142,498	\$169,366	\$162,339	\$136,728
	<b>Total Payroll</b>	<b>\$996,556</b>	<b>\$954,630</b>	<b>\$1,055,074</b>	<b>\$999,856</b>	<b>\$964,335</b>
52510	Unemployment Compensation	\$30,444	\$45,995	\$32,000	\$32,000	\$90,000
53112	Financial Advisor	\$11,667	\$17,500	\$17,500	\$17,500	\$17,500
53140	Pre-Employment/Physicals	\$89	\$406	\$600	\$600	\$190
53180	Consultant Services	\$1,500	\$9,460	\$1,500	\$4,000	\$1,500
53186	Outside Services - Temp Serv.	\$7,212	\$19,647	\$0	\$18,599	\$0
53188	Contract Services	\$150,657	\$156,844	\$163,300	\$160,800	\$162,200
53210	Audit Services	\$44,400	\$60,070	\$44,500	\$44,500	\$46,500
53410	Contractual Service Costs	\$0	\$1,260	\$0	\$0	\$0
54010	Travel & Per Diem	\$1,753	\$802	\$2,500	\$2,500	\$1,150
54110	Telephone	\$1,412	\$1,617	\$1,920	\$1,920	\$1,850
54210	Postage	\$61,627	\$65,134	\$75,315	\$75,215	\$72,750
54501	Collection Services	\$0	\$0	\$2,000	\$2,000	\$2,000
54510	General Insurance	\$342,742	\$302,445	\$300,000	\$299,211	\$298,000
54511	General Insurance Settlements	\$27,267	\$34,551	\$25,000	\$25,000	\$42,000
54630	Repair & Maintenance - Equip	\$340	\$155	\$350	\$350	\$750
54632	Software Maintenance & License	\$3,675	\$2,372	\$2,850	\$2,850	\$2,600
54633	Maint. Agree & Contracts	\$6,635	\$7,532	\$8,425	\$8,425	\$8,365
54730	Printing Expense	\$7,114	\$5,568	\$7,815	\$7,815	\$7,600
54810	Employee Relations	\$13,886	\$9,659	\$7,100	\$13,379	\$13,500
54920	Legal Advertising	\$636	\$542	\$800	\$800	\$600
54930	Classified Advertising	\$150	\$0	\$0	\$0	\$0
54950	Recording Fees	\$20	(\$10)	\$250	\$250	\$60
55110	Office Supplies	\$5,116	\$2,954	\$4,900	\$4,900	\$3,800
55120	Computer Supplies	\$7,449	\$3,531	\$5,350	\$5,275	\$4,500
55230	Operating Supplies	\$1,202	\$781	\$1,750	\$1,750	\$1,450
55270	Small Tools & Equipment	\$1,906	\$1,134	\$2,300	\$2,300	\$1,050
55278	New Software-Systems	\$1,123	\$0	\$600	\$775	\$900
55411	Dues & Registrations	\$1,736	\$1,533	\$1,950	\$1,950	\$1,810
55430	Employee Development	\$1,690	\$6,019	\$21,350	\$19,350	\$9,400
55431	Employee Educational Incentive	\$0	\$0	\$0	\$0	\$1,500
	<b>Total Operating</b>	<b>\$733,448</b>	<b>\$757,501</b>	<b>\$731,925</b>	<b>\$754,014</b>	<b>\$793,525</b>
64000	Equipment-General	\$0	\$3,309	\$23,800	\$0	\$0
64200	Data Processing Equipment	\$11,258	\$5,281	\$8,450	\$3,450	\$0
68100	Intangibles	\$0	\$7,500	\$8,775	\$9,625	\$0
	<b>Total Capital</b>	<b>\$11,258</b>	<b>\$16,090</b>	<b>\$41,025</b>	<b>\$13,075</b>	<b>\$0</b>
	<b>TOTAL FINANCE/ADMIN SVCS BUDGET</b>	<b>\$1,741,262</b>	<b>\$1,728,221</b>	<b>\$1,828,024</b>	<b>\$1,766,945</b>	<b>\$1,757,860</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$361,357	\$326,401	\$409,393	\$389,884	\$368,848
51214	Overtime Salaries	\$3,246	\$1,222	\$3,204	\$3,204	\$2,927
52110	F.I.C.A. Taxes-City Portion	\$26,199	\$23,977	\$31,637	\$31,637	\$28,514
52310	Health/Life Insurance/Dis Ins	\$39,152	\$33,983	\$45,535	\$43,035	\$45,580
52320	Workers' Comp. Insurance	\$916	\$702	\$802	\$802	\$597
52330	Pension Expense	\$54,787	\$60,400	\$93,050	\$90,523	\$70,859
	<b>Total Payroll</b>	<b>\$485,657</b>	<b>\$446,685</b>	<b>\$583,621</b>	<b>\$559,085</b>	<b>\$517,325</b>
53112	Financial Advisor	\$11,667	\$17,500	\$17,500	\$17,500	\$17,500
53140	Pre-Employment/Physicals	\$89	\$173	\$180	\$180	\$90
53180	Consultant Services	\$1,500	\$4,460	\$1,500	\$1,500	\$1,500
53186	Outside Services - Temp Serv.	\$1,899	\$14,890	\$0	\$13,947	\$0
53210	Audit Services	\$29,450	\$38,220	\$22,250	\$22,250	\$20,750
53410	Contractual Service Costs	\$0	\$1,260	\$0	\$0	\$0
54010	Travel & Per Diem	\$884	\$687	\$2,000	\$2,000	\$1,000
54110	Telephone	\$833	\$876	\$1,370	\$1,370	\$1,300
54210	Postage	\$3,029	\$2,077	\$3,250	\$3,250	\$2,500
54630	Repair & Maintenance - Equip	\$0	\$155	\$100	\$100	\$500
54632	Software Maintenance & License	\$1,584	\$1,091	\$500	\$500	\$800
54633	Maint. Agree & Contracts	\$1,266	\$1,772	\$1,425	\$1,425	\$0
54730	Printing Expense	\$1,908	\$1,409	\$2,000	\$2,000	\$1,800
54920	Legal Advertising	\$636	\$542	\$800	\$800	\$600
55110	Office Supplies	\$2,435	\$1,418	\$2,300	\$2,300	\$1,750
55120	Computer Supplies	\$2,616	\$628	\$1,400	\$1,400	\$1,400
55230	Operating Supplies	\$483	\$546	\$950	\$950	\$900
55270	Small Tools & Equipment	\$307	\$950	\$600	\$600	\$500
55278	New Software-Systems	\$384	\$0	\$600	\$600	\$750
55411	Dues & Registrations	\$1,435	\$1,369	\$1,800	\$1,800	\$1,660
55430	Employee Development	\$1,690	\$4,199	\$3,750	\$1,750	\$3,650
55431	Employee Educational Incentive	\$0	\$0	\$0	\$0	\$1,500
	<b>Total Operating</b>	<b>\$64,095</b>	<b>\$94,222</b>	<b>\$64,275</b>	<b>\$76,222</b>	<b>\$60,450</b>
64200	Data Processing Equipment	\$0	\$0	\$3,450	\$3,450	\$0
68100	Intangibles	\$0	\$7,500	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$0</b>	<b>\$7,500</b>	<b>\$3,450</b>	<b>\$3,450</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$549,752</b>	<b>\$548,407</b>	<b>\$651,346</b>	<b>\$638,757</b>	<b>\$577,775</b>

**CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET**

**Finance & Admin Svcs - Human Resources - 1310**

Due to the recent elimination of the General Services Department, this division has been moved into Finance and Administrative Services (1300).

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$65,933	\$62,910	\$62,617	\$62,617	\$35,700
51214	Overtime Salaries	\$0	\$452	\$626	\$626	\$893
52110	F.I.C.A. Taxes-City Portion	\$5,007	\$4,810	\$4,838	\$4,838	\$2,799
52310	Health/Life Insurance/Dis Ins	\$5,524	\$5,458	\$5,851	\$5,851	\$6,249
52320	Workers' Comp. Insurance	\$161	\$134	\$123	\$123	\$59
52330	Pension Expense	\$9,890	\$14,014	\$14,230	\$14,230	\$7,648
	<b>Total Payroll</b>	<b>\$86,515</b>	<b>\$87,778</b>	<b>\$88,285</b>	<b>\$88,285</b>	<b>\$53,348</b>
53140	Pre-Employment/Physicals	\$0	\$233	\$220	\$220	\$100
54110	Telephone	\$33	\$138	\$50	\$50	\$50
54210	Postage	\$553	\$182	\$400	\$300	\$250
54730	Printing Expense	\$36	\$0	\$0	\$0	\$0
54810	Employee Relations	\$13,886	\$9,659	\$7,100	\$13,379	\$13,500
54930	Classified Advertising	\$150	\$0	\$0	\$0	\$0
55110	Office Supplies	\$0	\$0	\$100	\$100	\$50
55120	Computer Supplies	\$207	\$0	\$200	\$125	\$100
55230	Operating Supplies	\$0	\$0	\$100	\$100	\$50
55270	Small Tools & Equipment	\$0	\$0	\$100	\$100	\$50
55278	New Software-Systems	\$494	\$0	\$0	\$175	\$150
55430	Employee Development	\$0	\$0	\$2,000	\$2,000	\$4,250
	<b>Total Operating</b>	<b>\$15,359</b>	<b>\$10,212</b>	<b>\$10,270</b>	<b>\$16,549</b>	<b>\$18,550</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$101,874</b>	<b>\$97,990</b>	<b>\$98,555</b>	<b>\$104,834</b>	<b>\$71,898</b>

<b>Employee Relations:</b>	
Recognition Awards (approx. \$4,500 per semester)	\$9,000
Holiday gifts	\$4,500
	<u>\$13,500</u>

<b>Employee Development:</b>	
Customer Service Training	\$3,000
Supervisor Training	\$1,250
	<u>\$4,250</u>

CITY OF WINTER SPRINGS  
 FISCAL YEAR 2011-2012 BUDGET

Finance & Admin Svcs - Purchasing - 1330

Due to the recent elimination of the General Services Department, this division was moved into Finance and Administrative Services (1300) and subsequently eliminated.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$50,494	\$42,421	\$0	\$0	\$0
51214	Overtime Salaries	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$3,858	\$3,243	\$0	\$0	\$0
52310	Health/Life Insurance/Dis Ins	\$5,456	\$3,158	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$125	\$96	\$0	\$0	\$0
52330	Pension Expense	\$7,574	\$9,459	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$67,507</b>	<b>\$58,377</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
54110	Telephone	\$175	\$190	\$0	\$0	\$0
54210	Postage	\$4	\$0	\$0	\$0	\$0
54630	Repair & Maintenance - Equip	\$340	\$0	\$0	\$0	\$0
55110	Office Supplies	\$50	\$48	\$0	\$0	\$0
55120	Computer Supplies	\$213	\$380	\$0	\$0	\$0
55230	Operating Supplies	\$110	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$301	\$35	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$1,193</b>	<b>\$653</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$68,700</b>	<b>\$59,030</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

Finance & Admin Svcs - Utility Billing - 1360

This division (1360) is funded by a transfer from the Water & Sewer Utility Fund - see General Fund revenues 001-381090

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$281,317	\$265,071	\$271,132	\$246,480	\$289,904
51214	Overtime Salaries	\$746	\$449	\$4,804	\$4,804	\$3,130
52110	F.I.C.A. Taxes-City Portion	\$21,551	\$20,220	\$21,109	\$19,579	\$22,417
52310	Health/Life Insurance	\$15,857	\$16,865	\$23,502	\$23,502	\$19,521
52320	Workers' Comp. Insurance	\$699	\$560	\$535	\$535	\$469
52330	Pension Expense	\$36,707	\$58,625	\$62,086	\$57,586	\$58,221
	<b>Total Payroll</b>	<b>\$356,877</b>	<b>\$361,790</b>	<b>\$383,168</b>	<b>\$352,486</b>	<b>\$393,662</b>
53140	Pre-Employment/Physicals	\$0	\$0	\$200	\$200	\$0
53180	Consulting	\$0	\$5,000	\$0	\$2,500	\$0
53186	Outside Serv.-Temp Services	\$5,313	\$4,757	\$0	\$4,652	\$0
53188	Contract Services	\$150,657	\$156,844	\$163,300	\$160,800	\$162,200
53210	Audit Services	\$14,950	\$21,850	\$22,250	\$22,250	\$25,750
54010	Travel & Per Diem	\$869	\$115	\$500	\$500	\$150
54110	Telephone	\$371	\$413	\$500	\$500	\$500
54210	Postage	\$58,041	\$62,875	\$71,665	\$71,665	\$70,000
54501	Collection Services	\$0	\$0	\$2,000	\$2,000	\$2,000
54510	General Insurance	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
54630	Repair & Maintenance - Equipment	\$0	\$0	\$250	\$250	\$250
54632	Software Maintenance & License	\$2,091	\$1,281	\$2,350	\$2,350	\$1,800
54633	Maint Agree & Contracts	\$5,369	\$5,760	\$7,000	\$7,000	\$8,365
54730	Printing Expense	\$5,170	\$4,159	\$5,815	\$5,815	\$5,800
54950	Recording Fees	\$20	(\$10)	\$250	\$250	\$60
55110	Office Supplies	\$2,631	\$1,488	\$2,500	\$2,500	\$2,000
55120	Computer Supplies	\$4,413	\$2,523	\$3,750	\$3,750	\$3,000
55230	Operating Supplies	\$609	\$235	\$700	\$700	\$500
55270	Small Tools & Equipment	\$1,599	\$184	\$1,600	\$1,600	\$500
55278	New Software-Systems	\$245	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$0	\$129	\$150	\$150	\$150
55430	Employee Development	\$0	\$1,820	\$15,600	\$15,600	\$1,500
	<b>Total Operating</b>	<b>\$267,348</b>	<b>\$284,423</b>	<b>\$315,380</b>	<b>\$320,032</b>	<b>\$299,525</b>
64000	Equipment-General	\$0	\$3,309	\$23,800	\$0	\$0
64200	Data Processing Equipment	\$11,258	\$5,281	\$5,000	\$0	\$0
68100	Intangibles	\$0	\$0	\$8,775	\$9,625	\$0
	<b>Total Capital</b>	<b>\$11,258</b>	<b>\$8,590</b>	<b>\$37,575</b>	<b>\$9,625</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$635,483</b>	<b>\$654,803</b>	<b>\$736,123</b>	<b>\$682,143</b>	<b>\$693,187</b>

CITY OF WINTER SPRINGS  
 FISCAL YEAR 2011-2012 BUDGET

Finance & Admin Svcs - Risk Management - 1920

Due to the recent elimination of the General Services Department, this division has been moved into Finance and Administrative Services.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
	<b>Total Payroll</b>	\$0	\$0	\$0	\$0	\$0
52510	Unemployment Compensation	\$30,444	\$45,995	\$32,000	\$32,000	\$90,000
54510	General Insurance	\$327,742	\$287,445	\$285,000	\$284,211	\$283,000
54511	General Insurance Settlements	\$27,267	\$34,551	\$25,000	\$25,000	\$42,000
	<b>Total Operating</b>	<b>\$385,453</b>	<b>\$367,991</b>	<b>\$342,000</b>	<b>\$341,211</b>	<b>\$415,000</b>

The General Services Department has been eliminated. Its divisions have been incorporated into three other Departments. Human Resources and Purchasing will be within a new Finance and Administrative Services Department and the divisions of City Hall and Operator will be incorporated into Public Works and Information Services. For consistency and comparison purposes, the change is retroactively reflected in the FTE counts below.

<b><u>EXPENDITURES</u></b>	<b>FY 08/09 Actual</b>	<b>FY 09/10 Actual</b>	<b>Original FY 10/11 Budget</b>	<b>Revised FY 10/11 Budget</b>	<b>FY 11/12 Budget</b>
Personal Services	\$68,270	\$0	\$0	\$0	\$0
Operating Expenses	\$1,078	\$0	\$0	\$0	\$0
Capital Outlay	\$30,482	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$99,830</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**AUTHORIZED PERSONNEL** (in Full-Time Equivalent Units - FTEs)

**Administration - 1350** (Eliminated)

General Services Director	-	-	-	-	-
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**Human Resources - 1310** (2009 moved to Finance & Admin Services)

Human Resources Coordinator	-	-	-	-	-
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**Purchasing - 1330** (2009 moved to Finance & Admin Services)

Purchasing Coordinator	-	-	-	-	-
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**City Hall - 1910** (services fulfilled by Public Works in 2010; 2011 moved to Info Svcs and Public Works)

City Hall Custodian	1	1	-	-	-
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**Operator - 1915** (2009 moved to Info Services)

Operator (approved 11/15/05)	-	-	-	-	-
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<b>TOTAL AUTHORIZED PERSONNEL</b>	<b>1</b>	<b>1</b>	<b>0</b>		<b>0</b>
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<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$48,439	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$98	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$3,266	\$0	\$0	\$0	\$0
52310	Health/Life Insurance/Dis Ins	\$8,311	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$875	\$0	\$0	\$0	\$0
52330	Pension Expense	\$7,281	\$0	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$68,270</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
54010	Travel & Per Diem	\$314	\$0	\$0	\$0	\$0
54110	Telephone	\$222	\$0	\$0	\$0	\$0
54210	Postage	\$41	\$0	\$0	\$0	\$0
54930	Classified Advertising	\$69	\$0	\$0	\$0	\$0
55110	Office Supplies	\$82	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$40	\$0	\$0	\$0	\$0
55430	Employee Development	\$310	\$0	\$0	\$0	\$0
55470	Reference Library Expense	\$0	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$1,078</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
65000	Construction in Progress	\$30,482	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$30,482</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL GENERAL SERVICES BUDGET</b>	<b>\$99,830</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Due to the recent elimination of the General Services Department, this division is no longer warranted.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$25,925	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$1,982	\$0	\$0	\$0	\$0
52310	Health/Life Insurance/Dis Ins	\$1,947	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$76	\$0	\$0	\$0	\$0
52330	Pension Expense	\$3,889	\$0	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$33,819</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
54010	Travel & Per Diem	\$314	\$0	\$0	\$0	\$0
54110	Telephone	\$222	\$0	\$0	\$0	\$0
54210	Postage	\$41	\$0	\$0	\$0	\$0
54930	Classified Advertising	\$69	\$0	\$0	\$0	\$0
55110	Office Supplies	\$82	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$40	\$0	\$0	\$0	\$0
55430	Employee Development	\$310	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$1,078</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$34,897</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET**

**General Services - City Hall - 1910**

Due to the recent elimination of the General Services Department, this division has been moved to two Departments -- Information Services (1910), Public Works (4410).

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 10/11 Budget</u>
51210	Regular Salaries	\$22,514	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$98	\$0	\$0	\$0	\$0
51230	Compensated Absences	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$1,284	\$0	\$0	\$0	\$0
52310	Health/Life Insurance	\$6,364	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$799	\$0	\$0	\$0	\$0
52330	Pension Expense	\$3,392	\$0	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$34,451</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Operating</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
65000	30135 CIP	\$30,482	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$30,482</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$64,933</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Due to the elimination of the General Services Department, some of the operating costs from City Hall have been assimilated into Information Services. For consistency and comparison purposes, the change is retroactively reflected in the financial data and FTE counts below.

<u>EXPENDITURES</u>	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
Personal Services	\$707,790	\$725,797	\$739,644	\$739,644	\$612,350
Operating Expenses	\$347,293	\$342,084	\$365,280	\$369,780	\$296,461
Capital Outlay	\$75,435	\$42,001	\$44,074	\$44,074	\$5,800
<b>TOTAL EXPENDITURES</b>	<b>\$1,130,518</b>	<b>\$1,109,882</b>	<b>\$1,148,998</b>	<b>\$1,153,498</b>	<b>\$914,611</b>
<b><u>AUTHORIZED PERSONNEL</u></b> (in Full-Time Equivalent Units - FTEs)					
<b><u>General - 1340</u></b>					
IS Director	1	1	1		1
IT Coordinator & Security Administrator	-	-	1		1
Multi-Media Technician	1	1	1		1
Network Administrator	1	1	1		1
Operator (relocated to 1360)	1	1	1		-
Project & Application Support	1	1	1		1
Projects Clerk	-	-	1		1
Systems Administrator I	1	1	1		1
Systems Administrator II	1	-	-		-
<b>Total</b>	<b>7</b>	<b>6</b>	<b>8</b>		<b>7</b>
<b><u>Special Projects - 1341</u></b> (absorbed by 1340 in FY 2011)					
IT Coordinator & Security Administrator	1	1	-		-
Projects Clerk	1	1	-		-
<b>Total</b>	<b>2</b>	<b>2</b>	<b>0</b>		<b>0</b>
<b><u>Records Management - 1342</u></b> (division eliminated in FY 2012)					
Imaging Clerk (temporary position)	1	1	1		-
City Clerk Assistant (transferred to Clerk's Dep't in FY 2012)	1	1	1		-
	<b>2</b>	<b>2</b>	<b>2</b>		<b>0</b>
<b><u>Kiva/GIS - 1343</u></b>					
System Analyst/Kiva Administrator	1	1	1		1
<b>TOTAL AUTHORIZED PERSONNEL</b>	<b>12</b>	<b>11</b>	<b>11</b>		<b>8</b>

**CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET**

**Information Services - All Divisions - Summary**

Due to the elimination of the General Services Department, some of the operating costs from City Hall have been assimilated into Information Services. For consistency and comparison purposes, the change is retroactively reflected in the financial data and FTE counts below.

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 08/09 Actual</b>	<b>FY 09/10 Actual</b>	<b>Original FY 10/11 Budget</b>	<b>Revised FY 10/11 Budget</b>	<b>FY 11/12 Budget</b>
51210	Regular Salaries	\$519,120	\$505,930	\$512,283	\$512,283	\$428,524
51214	Overtime Salaries	\$11,968	\$11,313	\$10,745	\$10,745	\$8,356
52110	F.I.C.A. Taxes-City Portion	\$38,858	\$38,099	\$40,085	\$40,085	\$33,495
52310	Health/Life Insurance/Dis Ins	\$62,792	\$59,865	\$64,637	\$64,637	\$50,022
52320	Workers' Comp. Insurance	\$1,323	\$1,084	\$1,016	\$1,016	\$701
52330	Pension Expense	\$73,729	\$109,506	\$110,878	\$110,878	\$91,252
	<b>Total Payroll</b>	<b>\$707,790</b>	<b>\$725,797</b>	<b>\$739,644</b>	<b>\$739,644</b>	<b>\$612,350</b>
53140	Pre-Employment/Physicals	\$0	\$70	\$0	\$0	\$0
53180	Consulting Services	\$1,625	\$5,394	\$0	\$0	\$0
53186	Outside Services	\$30,072	\$6,435	\$25,000	\$25,000	\$0
54010	Travel & Per Diem	\$562	\$721	\$800	\$800	\$450
54110	Telephone	\$30,864	\$30,991	\$25,920	\$25,920	\$17,661
54210	Postage	\$62	\$35	\$50	\$50	\$30
54630	Rep. & Maint.-Equipment	\$260	\$110	\$500	\$500	\$0
54633	Maint Agree & Contracts	\$248,507	\$263,140	\$283,150	\$283,150	\$230,250
54634	Web Site Maint & Dev	\$3,925	\$4,645	\$3,800	\$3,800	\$4,300
54639	Network Dev & Tech Support	\$150	\$707	\$0	\$0	\$0
54661	Repair & Maint - City Hall	\$304	\$253	\$500	\$500	\$0
54720	Fax & Copy - Supplies and Lease	\$7,282	\$8,079	\$11,100	\$11,100	\$10,000
54730	Printing	\$27	\$27	\$50	\$50	\$0
54920	Legal Advertising	\$96	\$0	\$0	\$0	\$0
55110	Office Supplies	\$5,675	\$4,626	\$6,120	\$6,120	\$5,400
55120	Computer/Printer/Fax Supplies	\$6,209	\$4,948	\$4,640	\$4,640	\$4,600
55230	Operating Supplies	\$501	\$762	\$500	\$5,000	\$500
55240	Uniforms	\$221	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$3,652	\$746	\$0	\$0	\$3,770
55275	Communications Cable	\$365	\$19	\$1,300	\$1,300	\$0
55278	New Software	\$1,812	\$4,529	\$0	\$0	\$1,300
55410	Subscriptions	\$1,251	\$1,249	\$0	\$0	\$0
55411	Dues & Registrations	\$660	\$584	\$600	\$600	\$600
55430	Employee Development	\$3,211	\$3,561	\$1,250	\$1,250	\$17,600
55431	Employee Education Incentive	\$0	\$453	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$347,293</b>	<b>\$342,084</b>	<b>\$365,280</b>	<b>\$369,780</b>	<b>\$296,461</b>
62000	Building	\$31,590	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$43,845	\$23,562	\$36,100	\$36,100	\$5,800
68100	Intangible (Software)	\$0	\$18,439	\$7,974	\$7,974	\$0
	<b>Total Capital</b>	<b>\$75,435</b>	<b>\$42,001</b>	<b>\$44,074</b>	<b>\$44,074</b>	<b>\$5,800</b>
	<b>TOTAL INFORMATION SERVICES BUDGET</b>	<b>\$1,130,518</b>	<b>\$1,109,882</b>	<b>\$1,148,998</b>	<b>\$1,153,498</b>	<b>\$914,611</b>

**CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET**

**Information Services - General - 1340**

Divisions 1341-Special Projects and 1342-Records Management are now being assimilated into 1340 - IS General.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$266,588	\$255,390	\$383,801	\$383,801	\$362,226
51214	Overtime Salaries	\$11,968	\$9,390	\$10,745	\$10,745	\$8,356
52110	F.I.C.A. Taxes-City Portion	\$20,768	\$19,893	\$30,256	\$30,256	\$28,423
52310	Health/Life Insurance/Dis Ins	\$31,995	\$28,914	\$53,110	\$53,110	\$43,582
52320	Workers' Comp. Insurance	\$698	\$555	\$767	\$767	\$595
52330	Pension Expense	\$39,527	\$58,654	\$88,989	\$88,989	\$77,668
	<b>Total Payroll</b>	<b>\$371,544</b>	<b>\$372,796</b>	<b>\$567,668</b>	<b>\$567,668</b>	<b>\$520,850</b>
54010	Travel & Per Diem	\$460	\$482	\$800	\$800	\$450
54110	Telephone	\$14,613	\$14,296	\$14,960	\$14,960	\$6,000
54210	Postage	\$62	\$35	\$50	\$50	\$30
54630	Rep. & Maint.-Equipment	\$260	\$110	\$500	\$500	\$0
54633	Maint Agree & Contracts	\$158,147	\$167,705	\$181,000	\$181,000	\$198,250
54634	Web Site Maint & Dev	\$3,925	\$4,645	\$3,800	\$3,800	\$4,300
54639	Network Dev & Tech Support	\$150	\$707	\$0	\$0	\$0
54661	Repair & Maint - City Hall	\$304	\$253	\$500	\$500	\$0
54730	Printing	\$0	\$27	\$50	\$50	\$0
54920	Legal Advertising	\$96	\$0	\$0	\$0	\$0
55110	Office Supplies	\$556	\$293	\$520	\$520	\$400
55120	Computer/Printer/Fax Supplies	\$6,142	\$4,343	\$4,070	\$4,070	\$500
55230	Operating Supplies	\$139	\$199	\$0	\$4,500	\$0
55240	Uniforms	\$159	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$1,742	\$336	\$0	\$0	\$3,720
55275	Communications Cable	\$365	\$19	\$1,300	\$1,300	\$0
55278	Software	\$1,812	\$779	\$0	\$0	\$1,300
55410	Subscriptions	\$1,251	\$1,249	\$0	\$0	\$0
55411	Dues & Registrations	\$575	\$499	\$600	\$600	\$600
55430	Employee Development	\$3,186	\$2,386	\$1,250	\$1,250	\$17,600
55431	Employee Education Incentive	\$0	\$453	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$193,944</b>	<b>\$198,816</b>	<b>\$209,400</b>	<b>\$213,900</b>	<b>\$233,150</b>
64200	Data Processing Equipment	\$1,301	\$0	\$29,100	\$29,100	\$5,800
68100	XXXXX Intangible (Software)	\$0	\$0	\$7,974	\$7,974	\$0
	<b>Total Capital</b>	<b>\$1,301</b>	<b>\$0</b>	<b>\$37,074</b>	<b>\$37,074</b>	<b>\$5,800</b>
	<b>TOTAL BUDGET</b>	<b>\$566,789</b>	<b>\$571,612</b>	<b>\$814,142</b>	<b>\$818,642</b>	<b>\$759,800</b>

**Employee Development:**

Vsphere Install, Configure, & Manage (5-day; 1 employee)	\$3,500
VmWare View - Install, Configure, & Manage (5-day, 2 employees)	\$9,000
Vsphere Fast Track (5-day, 1 employee)	\$5,100
	<b>\$17,600</b>

**Data Processing Equipment:**

Desktop computers (3)	\$5,800
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CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

Information Services - Special Projects - 1341

Beginning with FY 2011, division 1341 - IS Special Projects will be assimilated into 1340 - IS General.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$100,303	\$101,873	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$6,688	\$6,866	\$0	\$0	\$0
52310	Health/Life Insurance/Dis Ins	\$15,258	\$15,183	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$248	\$215	\$0	\$0	\$0
52330	Pension Expense	\$15,069	\$22,650	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$137,566</b>	<b>\$146,787</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
54010	Travel & Per Diem	\$102	\$239	\$0	\$0	\$0
54110	Telephone	\$912	\$1,033	\$0	\$0	\$0
54633	Maint Agree & Contracts	\$262	\$2,684	\$0	\$0	\$0
55110	Office Supplies	\$6	\$17	\$0	\$0	\$0
55240	Uniforms	\$31	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$1,877	\$120	\$0	\$0	\$0
55411	Dues & Registrations	85	85	\$0	\$0	\$0
55430	Employee Development	\$0	\$1,075	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$3,302</b>	<b>\$5,253</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
62000	Building	\$31,590	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$42,544	\$9,000	\$0	\$0	\$0
68100	Intangible (Software)	\$0	\$9,224	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$74,134</b>	<b>\$18,224</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$215,002</b>	<b>\$170,264</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

Information Services - Records Management - 1342

This division is being eliminated. Operating costs to be absorbed in 1340 or allocated to the applicable division

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$57,216	\$54,957	\$63,484	\$63,484	\$0
51214	Overtime Salaries	\$0	\$1,923	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$4,238	\$4,277	\$4,857	\$4,857	\$0
52310	Health/Life Insurance/Dis Ins	\$4,777	\$5,006	\$5,661	\$5,661	\$0
52320	Workers' Comp. Insurance	\$142	\$116	\$123	\$123	\$0
52330	Pension Expense	\$4,881	\$7,475	\$7,264	\$7,264	\$0
	<b>Total Payroll</b>	<b>\$71,254</b>	<b>\$73,754</b>	<b>\$81,389</b>	<b>\$81,389</b>	<b>\$0</b>
53140	Pre-Employment/Physicals	\$0	\$70	\$0	\$0	\$0
53186	Outside Services	\$30,072	\$6,435	\$25,000	\$25,000	\$0
54633	Maint Agree & Contracts	\$18,459	\$18,543	\$22,900	\$22,900	\$0
55110	Office Supplies	\$36	\$102	\$600	\$600	\$0
55120	Computer/Printer/Fax Supplies	\$0	\$195	\$70	\$70	\$0
55230	Operating Supplies	\$0	\$60	\$0	\$0	\$0
55270	Small Tools & Equipment	\$33	\$290	\$0	\$0	\$0
55278	New Software	\$0	\$3,750	\$0	\$0	\$0
55430	Employee Development	\$25	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$48,625</b>	<b>\$29,445</b>	<b>\$48,570</b>	<b>\$48,570</b>	<b>\$0</b>
64200	Data Processing Equipment	\$0	\$9,951	\$0	\$0	\$0
68100	Intangible (Software)	\$0	\$9,215	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$0</b>	<b>\$19,166</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$119,879</b>	<b>\$122,365</b>	<b>\$129,959</b>	<b>\$129,959</b>	<b>\$0</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

Information Services -Kiva/GIS - 1343

Kiva - Land management software  
GIS - Geographic Information Systems

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$66,491	\$65,248	\$64,998	\$64,998	\$66,298
52110	F.I.C.A. Taxes-City Portion	\$5,019	\$4,923	\$4,972	\$4,972	\$5,072
52310	Health/Life Insurance/Dis Ins	\$5,440	\$5,465	\$5,866	\$5,866	\$6,440
52320	Workers' Comp. Insurance	\$165	\$138	\$126	\$126	\$106
52330	Pension Expense	\$9,974	\$14,432	\$14,625	\$14,625	\$13,584
	<b>Total Payroll</b>	<b>\$87,089</b>	<b>\$90,206</b>	<b>\$90,587</b>	<b>\$90,587</b>	<b>\$91,500</b>
53180	Consulting Services	\$1,625	\$1,301	\$0	\$0	\$0
54110	Telephone	\$900	\$1,036	\$960	\$960	\$661
54633	Maint Agree & Contracts	\$67,458	\$72,089	\$75,000	\$75,000	\$30,000
54720	Fax & Copy Machine Lease	\$0	\$0	\$100	\$100	\$0
55120	Computer/Printer/Fax Supplies	\$0	\$68	\$100	\$100	\$100
55240	Uniforms	\$31	\$0	\$0	\$0	\$0
55430	Employee Development	\$0	\$100	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$70,014</b>	<b>\$74,594</b>	<b>\$76,160</b>	<b>\$76,160</b>	<b>\$30,761</b>
64200	Data Processing Equipment	\$0	\$0	\$7,000	\$7,000	\$0
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$157,103</b>	<b>\$164,800</b>	<b>\$173,747</b>	<b>\$173,747</b>	<b>\$122,261</b>

**CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET**

**Information Services - City Hall - 1910**

Due to the recent elimination of the General Services Department, the accounts below were redirected to the Information Services Department.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
	<b>Total Payroll</b>	\$0	\$0	\$0	\$0	\$0
53180	Consulting Services	\$0	\$4,093	\$0	\$0	\$0
54110	Telephone	\$14,439	\$14,626	\$10,000	\$10,000	\$11,000
54633	Maint Agree & Contracts	\$4,181	\$2,119	\$4,250	\$4,250	\$2,000
54720	Fax & Copy - Supplies and Lease	\$7,282	\$8,079	\$11,000	\$11,000	\$10,000
55110	Office Supplies	\$5,077	\$4,214	\$5,000	\$5,000	\$5,000
55120	Computer/Printer/Fax Supplies	\$0	\$274	\$400	\$400	\$4,000
55230	Operating Supplies	\$362	\$503	\$500	\$500	\$500
55270	Small Tools & Equipment	\$0	\$0	\$0	\$0	\$50
	<b>Total Operating</b>	\$31,341	\$33,908	\$31,150	\$31,150	\$32,550
64200	Data Processing Equipment	\$0	\$4,611	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$4,611	\$0	\$0	\$0
	<b>TOTAL BUDGET</b>	\$31,341	\$38,519	\$31,150	\$31,150	\$32,550

**CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET**

**Information Services - Operator - 1915**

Due to the elimination of the General Services Department, this division was moved to Information Services - General - cost center 1340 in FY 2011. For FY 2012, the operator position resides in the Utility Billing division (1360).

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$28,522	\$28,462	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$2,145	\$2,140	\$0	\$0	\$0
52310	Health/Life Insurance/Dis Ins	\$5,322	\$5,297	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$70	\$60	\$0	\$0	\$0
52330	Pension Expense	\$4,278	\$6,295	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$40,337</b>	<b>\$42,254</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
55120	Computer/Printer/Fax Supplies	\$67	\$68	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$67</b>	<b>\$68</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$40,404</b>	<b>\$42,322</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET**

**Public Works - All Divisions - Overview**

Due to the elimination of the General Services Department, Public Works now includes some operating costs from City Hall such as Utilities and various Repair & Maintenance accounts.

<u>EXPENDITURES</u>	<b>FY 08/09 Actual</b>	<b>FY 09/10 Actual</b>	<b>Original FY 10/11 Budget</b>	<b>Revised FY 10/11 Budget</b>	<b>FY 11/12 Budget</b>
Personal Services	\$864,976	\$838,886	\$969,199	\$900,196	\$843,407
Operating Expenses	\$326,658	\$223,555	\$275,200	\$276,708	\$238,100
Transfers	\$18,355	\$20,560	\$21,910	\$21,910	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$1,209,989</b>	<b>\$1,083,001</b>	<b>\$1,266,309</b>	<b>\$1,198,814</b>	<b>\$1,081,507</b>

**AUTHORIZED PERSONNEL** - in Full-Time Equivalent Units - FTEs; PT designates part-time positions (*italics*)

**Administration - 4410**

Public Works Supervisor	1	1	1		1
Administrative Secretary	1	0.73	0.73		1
<b>Total</b>	<b>2</b>	<b>1.73</b>	<b>1.73</b>		<b>2</b>

**Roads - 4412**

Team Leader	1	1	1		1
Maintenance Mechanic	1	2	2		2
Maintenance Worker	8	8	7		7
Maintenance Worker (unfunded in 2010)	-	1	-		-
Equipment Operator	3	1	1		1
Sign Maintenance Technician	1	1	1		1
<b>Total</b>	<b>14</b>	<b>14</b>	<b>12</b>		<b>12</b>

**Fleet Maintenance - 4413**

Fleet Supervisor	1	1	1		1
Mechanic	2	2	2		2
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>		<b>3</b>

**Facility Maintenance - 4414**

Facilities Technician	1	1	1		1
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**Capital Projects - 4415**

Capital Projects Coordinator	1	1	1		-
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<b>TOTAL AUTHORIZED PERSONNEL</b>	<b>21</b>	<b>20.73</b>	<b>18.73</b>		<b>18</b>
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CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

Public Works - All Divisions - Summary

Due to the elimination of the General Services Department, Public Works now includes some operating costs from City Hall such as Utilities and various Repair & Maintenance accounts.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$603,628	\$576,311	\$638,337	\$585,334	\$544,954
51213	Salary Reimbursement	\$0	(\$2,931)	\$0	\$0	\$0
51214	Overtime Salaries	\$9,164	\$5,764	\$9,890	\$9,890	\$9,264
52110	F.I.C.A. Taxes-City Portion	\$45,192	\$43,545	\$49,627	\$45,627	\$42,435
52310	Health/Life Insurance/Dis Ins	\$92,085	\$78,943	\$102,901	\$102,901	\$109,778
52320	Workers' Comp. Insurance	\$30,144	\$24,538	\$26,893	\$26,893	\$21,195
52330	Pension Expense	\$84,763	\$112,716	\$141,551	\$129,551	\$115,781
	<b>Total Payroll</b>	<b>\$864,976</b>	<b>\$838,886</b>	<b>\$969,199</b>	<b>\$900,196</b>	<b>\$843,407</b>
53140	Pre-Employment/Physicals	\$976	\$1,277	\$1,200	\$1,200	\$1,000
53160	Consulting Services	\$0	\$2,000	\$1,000	\$1,000	\$500
53410	Contractual Services	\$0	\$0	\$15,000	\$15,000	\$0
54010	Travel & Per Diem	\$0	\$0	\$100	\$100	\$100
54110	Telephone	\$832	\$810	\$975	\$975	\$950
54210	Postage	\$478	\$438	\$525	\$525	\$500
54310	Utility Services	\$27,189	\$28,990	\$32,000	\$32,000	\$30,000
54311	Utility Services - City Hall	\$57,868	\$56,596	\$63,000	\$63,000	\$60,000
54410	Equipment Rental	\$0	\$0	\$400	\$400	\$300
54621	Repair & Maintenance - Roads	\$63,810	\$0	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$10,891	\$8,124	\$9,400	\$9,400	\$8,600
54633	Maintenance Agreements	\$2,907	\$2,185	\$2,600	\$2,600	\$3,200
54640	Repair & Maintenance - Comm	\$1,308	\$1,524	\$1,950	\$1,950	\$1,950
54650	Repair & Maintenance - Vehicles	\$3,694	\$8,983	\$6,500	\$7,500	\$6,850
54660	Repair & Maintenance - Building	\$5,694	\$4,793	\$5,200	\$5,200	\$4,900
54661	Repair & Maintenance - City Hall	\$39,942	\$16,241	\$30,000	\$30,000	\$30,000
54682	Repair & Maintenance - Grounds	\$18,515	\$9,239	\$21,000	\$21,000	\$9,000
54730	Printing Expense	\$166	\$28	\$100	\$100	\$100
55110	Office Supplies	\$373	\$150	\$300	\$300	\$300
55120	Computer/Printer/Fax	\$289	\$432	\$500	\$500	\$400
55210	Fuel & Oil	\$37,555	\$42,197	\$46,450	\$46,450	\$45,800
55220	Tires & Filters	\$5,720	\$4,637	\$7,200	\$7,200	\$6,000
55230	Operating Supplies	\$748	\$936	\$1,650	\$1,650	\$1,300
55240	Uniforms	\$4,276	\$4,139	\$4,600	\$4,600	\$4,400
55250	Street Signs	\$11,433	\$6,759	\$6,000	\$6,508	\$6,000
55260	Janitorial Supplies	\$4,626	\$4,767	\$5,900	\$5,900	\$5,950
55262	Holiday Decorations	\$13,248	\$12,907	\$0	\$0	\$0
55270	Small Tools & Equipment	\$10,845	\$2,172	\$5,850	\$5,850	\$5,200
55290	Protective Clothing	\$1,936	\$1,930	\$3,400	\$3,400	\$2,800
55411	Dues & Registrations	\$428	\$272	\$300	\$300	\$300
55420	Operational Books	\$0	\$0	\$100	\$100	\$100
55430	Employee Development	\$911	\$1,029	\$2,000	\$2,000	\$1,600
	<b>Total Operating</b>	<b>\$326,658</b>	<b>\$223,555</b>	<b>\$275,200</b>	<b>\$276,708</b>	<b>\$238,100</b>
58115	Transfer to Stormwater City Engineer	\$18,355	\$20,560	\$21,910	\$21,910	\$0
	<b>Total Transfers</b>	<b>\$18,355</b>	<b>\$20,560</b>	<b>\$21,910</b>	<b>\$21,910</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL PUBLIC WORKS BUDGET</b>	<b>\$1,209,989</b>	<b>\$1,083,001</b>	<b>\$1,266,309</b>	<b>\$1,198,814</b>	<b>\$1,081,507</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$94,791	\$95,194	\$81,589	\$81,589	\$80,570
51214	Overtime Salaries	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$7,110	\$7,314	\$6,279	\$6,279	\$6,201
52310	Health/Life Insurance/Dis Ins	\$8,460	\$5,505	\$8,348	\$8,348	\$15,330
52320	Workers' Comp. Insurance	\$2,085	\$1,675	\$1,333	\$1,333	\$928
52330	Pension Expense	\$11,595	\$17,100	\$14,058	\$14,058	\$16,947
	<b>Total Payroll</b>	<b>\$124,041</b>	<b>\$126,788</b>	<b>\$111,607</b>	<b>\$111,607</b>	<b>\$119,976</b>
53140	Pre-Employment/Physicals	\$178	\$53	\$200	\$200	\$0
53160	Consulting Services	\$0	\$2,000	\$1,000	\$1,000	\$500
54010	Travel & Per Diem	\$0	\$0	\$100	\$100	\$100
54110	Telephone	\$687	\$703	\$700	\$700	\$700
54210	Postage	\$478	\$438	\$500	\$500	\$500
54310	Utility Services	\$18,080	\$19,817	\$19,000	\$19,000	\$19,000
54630	Repair & Maintenance - Equipment	\$0	\$0	\$100	\$100	\$100
54633	Maintenance Agreements	\$1,407	\$685	\$1,000	\$1,000	\$800
54640	Repair & Maintenance - Comm	\$0	\$156	\$200	\$200	\$200
54650	Repair & Maintenance - Vehicles	\$70	\$80	\$200	\$200	\$250
54660	Repair & Maintenance - Building	\$4,899	\$4,066	\$4,000	\$4,000	\$4,000
54730	Printing Expense	\$166	\$28	\$100	\$100	\$100
55110	Office Supplies	\$373	\$150	\$300	\$300	\$300
55120	Computer/Printer/Fax	\$289	\$432	\$500	\$500	\$400
55210	Fuel & Oil	\$854	\$829	\$1,000	\$1,000	\$1,000
55220	Tires & Filters	\$0	\$183	\$200	\$200	\$200
55230	Operating Supplies	\$136	\$403	\$500	\$500	\$400
55240	Uniforms	\$0	\$169	\$200	\$200	\$200
55260	Janitorial Supplies	\$48	\$128	\$200	\$200	\$200
55270	Small Tools & Equipment	\$0	\$110	\$200	\$200	\$200
55290	Protective Clothing	\$0	\$0	\$100	\$100	\$100
55411	Dues & Registrations	\$428	\$272	\$300	\$300	\$300
55420	Operational Books	\$0	\$0	\$100	\$100	\$100
55430	Employee Development	\$911	\$1,029	\$2,000	\$2,000	\$1,600
	<b>Total Operating</b>	<b>\$29,004</b>	<b>\$31,731</b>	<b>\$32,700</b>	<b>\$32,700</b>	<b>\$31,250</b>
58115	23810 Transfer to Stormwater	\$18,355	\$20,560	\$21,910	\$21,910	\$0
	<b>Total Transfers</b>	<b>\$18,355</b>	<b>\$20,560</b>	<b>\$21,910</b>	<b>\$21,910</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$171,400</b>	<b>\$179,079</b>	<b>\$166,217</b>	<b>\$166,217</b>	<b>\$151,226</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$356,475	\$320,634	\$335,102	\$335,982	\$303,309
51213	Salary Reimbursement	\$0	(\$2,931)	\$0	\$0	\$0
51214	Overtime Salaries	\$8,773	\$5,393	\$6,722	\$6,722	\$6,042
52110	F.I.C.A. Taxes-City Portion	\$27,297	\$24,740	\$26,149	\$26,149	\$23,665
52310	Health/Life Insurance/Dis Ins	\$59,523	\$52,781	\$66,804	\$66,804	\$64,543
52320	Workers' Comp. Insurance	\$23,689	\$19,405	\$21,539	\$21,539	\$16,771
52330	Pension Expense	\$50,255	\$63,346	\$76,910	\$76,910	\$64,497
	<b>Total Payroll</b>	<b>\$526,012</b>	<b>\$483,368</b>	<b>\$533,226</b>	<b>\$534,106</b>	<b>\$478,827</b>
53140	Pre-Employment/Physicals	\$614	\$1,216	\$700	\$700	\$700
54110	Telephone	\$76	\$72	\$100	\$100	\$100
54310	Utility Services	\$47	\$0	\$0	\$0	\$0
54410	Equipment Rental	\$0	\$0	\$200	\$200	\$100
54621	Repair & Maintenance - Roads	\$63,810	\$0	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$9,640	\$7,233	\$8,000	\$8,000	\$8,000
54640	Repair & Maintenance - Comm	\$1,308	\$1,092	\$1,400	\$1,400	\$1,400
54650	Repair & Maintenance - Vehicles	\$2,920	\$7,899	\$5,000	\$6,000	\$5,500
54682	Repair & Maintenance - Grounds	\$10,358	\$3,131	\$12,000	\$12,000	\$0
55210	Fuel & Oil	\$31,506	\$26,821	\$30,100	\$30,100	\$30,000
55220	Tires & Filters	\$4,862	\$4,287	\$6,000	\$6,000	\$5,000
55230	Operating Supplies	\$178	\$118	\$500	\$500	\$300
55240	Uniforms	\$3,703	\$3,130	\$3,500	\$3,500	\$3,300
55250	Street Signs	\$11,433	\$6,759	\$6,000	\$6,508	\$6,000
55260	Janitorial Supplies	\$1,049	\$977	\$1,400	\$1,400	\$1,400
55262	Holiday Decorations	\$13,248	\$12,907	\$0	\$0	\$0
55270	Small Tools & Equipment	\$4,644	\$604	\$3,500	\$3,500	\$3,200
55290	Protective Clothing	\$1,651	\$1,745	\$2,800	\$2,800	\$2,200
	<b>Total Operating</b>	<b>\$161,047</b>	<b>\$77,991</b>	<b>\$81,200</b>	<b>\$82,708</b>	<b>\$67,200</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$687,059</b>	<b>\$561,359</b>	<b>\$614,426</b>	<b>\$616,814</b>	<b>\$546,027</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$108,575	\$118,621	\$116,722	\$116,722	\$118,733
51214	Overtime Salaries	\$303	\$139	\$2,334	\$2,334	\$2,375
52110	F.I.C.A. Taxes-City Portion	\$7,919	\$8,676	\$9,108	\$9,108	\$9,265
52310	Health/Life Insurance/Dis Ins	\$16,292	\$12,934	\$19,375	\$19,375	\$21,217
52320	Workers' Comp. Insurance	\$2,960	\$2,155	\$2,670	\$2,670	\$2,349
52330	Pension Expense	\$16,332	\$22,855	\$26,788	\$26,788	\$25,311
	<b>Total Payroll</b>	<b>\$152,381</b>	<b>\$165,380</b>	<b>\$176,997</b>	<b>\$176,997</b>	<b>\$179,250</b>
53140	Pre-Employment/Physicals	\$124	(\$27)	\$200	\$200	\$200
54110	Telephone	\$2	\$24	\$50	\$50	\$50
54310	Utility Services	\$9,062	\$9,173	\$13,000	\$13,000	\$11,000
54410	Equipment Rental	\$0	\$0	\$100	\$100	\$100
54630	Repair & Maintenance - Equipment	\$888	\$891	\$1,000	\$1,000	\$300
54633	Maintenance Agreements	\$1,500	\$1,500	\$1,600	\$1,600	\$2,400
54640	Repair & Maintenance - Comm	\$0	\$156	\$200	\$200	\$200
54650	Repair & Maintenance - Vehicles	\$382	\$267	\$500	\$500	\$400
54660	Repair & Maintenance - Building	\$795	\$727	\$1,200	\$1,200	\$900
55210	Fuel & Oil <sup>1</sup>	\$3,142	\$11,141	\$12,200	\$12,200	\$12,500
55220	Tires & Filters	\$481	\$89	\$500	\$500	\$500
55230	Operating Supplies	\$407	\$407	\$500	\$500	\$500
55240	Uniforms	\$573	\$653	\$700	\$700	\$700
55260	Janitorial Supplies	\$253	\$186	\$300	\$300	\$350
55270	Small Tools & Equipment	\$427	\$884	\$900	\$900	\$800
55290	Protective Clothing	\$200	\$100	\$400	\$400	\$400
	<b>Total Operating</b>	<b>\$18,236</b>	<b>\$26,171</b>	<b>\$33,350</b>	<b>\$33,350</b>	<b>\$31,300</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$170,617</b>	<b>\$191,551</b>	<b>\$210,347</b>	<b>\$210,347</b>	<b>\$210,550</b>

<sup>1</sup> Subsequent to FY 2009, the fuel/oil budget includes oil costs for all City vehicles; previously this expenditure budget was distributed to a number of different divisions.

Due to the recent elimination of the General Services Department, this division now includes some operating costs from City Hall such as Utilities and various Repair & Maintenance accounts.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$41,402	\$41,862	\$41,714	\$41,831	\$42,342
51214	Overtime Salaries	\$88	\$232	\$834	\$834	\$847
52110	F.I.C.A. Taxes-City Portion	\$2,683	\$2,815	\$3,255	\$3,255	\$3,304
52310	Health/Life Insurance/Dis Ins	\$7,434	\$7,404	\$7,987	\$7,987	\$8,688
52320	Workers' Comp. Insurance	\$1,410	\$1,298	\$1,228	\$1,228	\$1,147
52330	Pension Expense	\$6,223	\$9,255	\$9,573	\$9,573	\$9,026
	<b>Total Payroll</b>	<b>\$59,240</b>	<b>\$62,866</b>	<b>\$64,591</b>	<b>\$64,708</b>	<b>\$65,354</b>
53140	Pre-Employment/Physicals	\$60	\$35	\$100	\$100	\$100
53410	Contractual Services <sup>1</sup>	\$0	\$0	\$15,000	\$15,000	\$0
54110	Telephone	\$67	\$11	\$100	\$100	\$100
54311	Utility Services - City Hall	\$0	\$38	\$63,000	\$63,000	\$60,000
54410	Equipment Rental	\$0	\$0	\$100	\$100	\$100
54630	Repair & Maintenance - Equipment	\$363	\$0	\$300	\$300	\$200
54640	Repair & Maintenance - Comm	\$0	\$120	\$150	\$150	\$150
54650	Repair & Maintenance - Vehicles	\$158	\$564	\$800	\$800	\$700
54661	Repair & Maintenance - City Hall	\$0	\$0	\$30,000	\$30,000	\$30,000
54682	Repair & Maintenance - Grounds	\$0	\$0	\$9,000	\$9,000	\$9,000
55210	Fuel & Oil	\$1,659	\$1,886	\$2,600	\$2,600	\$2,300
55220	Tires & Filters	\$377	\$78	\$500	\$500	\$300
55230	Operating Supplies	\$27	\$8	\$100	\$100	\$100
55240	Uniforms	\$0	\$187	\$200	\$200	\$200
55260	Janitorial Supplies	\$0	\$0	\$4,000	\$4,000	\$4,000
55270	Small Tools & Equipment	\$846	\$344	\$1,200	\$1,200	\$1,000
55290	Protective Clothing	\$85	\$85	\$100	\$100	\$100
	<b>Total Operating</b>	<b>\$3,642</b>	<b>\$3,356</b>	<b>\$127,250</b>	<b>\$127,250</b>	<b>\$108,350</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$62,882</b>	<b>\$66,222</b>	<b>\$191,841</b>	<b>\$191,958</b>	<b>\$173,704</b>

<sup>1</sup> During FY 2010, although budget existed for a City Hall janitor, a vacancy existed and the decision was made not to fill. In the interim, a Public Works' maintenance worker serviced the janitorial needs at City Hall. Presently, the Police Department custodian services both facilities.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$2,385	\$0	\$63,210	\$9,210	\$0
52110	F.I.C.A. Taxes-City Portion	\$183	\$0	\$4,836	\$836	\$0
52310	Health/Life Insurance/Dis Ins	\$376	\$319	\$387	\$387	\$0
52320	Workers' Comp. Insurance	\$0	\$5	\$123	\$123	\$0
52330	Pension Expense	\$358	\$160	\$14,222	\$2,222	\$0
	<b>Total Payroll</b>	<b>\$3,302</b>	<b>\$484</b>	<b>\$82,778</b>	<b>\$12,778</b>	<b>\$0</b>
54110	Telephone	\$0	\$0	\$25	\$25	\$0
54210	Postage	\$0	\$0	\$25	\$25	\$0
54650	Repair & Maintenance - Vehicles	\$138	\$0	\$0	\$0	\$0
55210	Fuel & Oil	\$167	\$37	\$550	\$550	\$0
55230	Operating Supplies	\$0	\$0	\$50	\$50	\$0
55270	Small Tools & Equipment	\$0	\$0	\$50	\$50	\$0
	<b>Total Operating</b>	<b>\$305</b>	<b>\$37</b>	<b>\$700</b>	<b>\$700</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$3,607</b>	<b>\$521</b>	<b>\$83,478</b>	<b>\$13,478</b>	<b>\$0</b>

**CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET**

**Public Works - City Hall  
1910 Gen Svcs in prior years**

Due to the recent elimination of the General Services Department, this division has been moved to two Departments -- Information Services (1340), Public Works (4414).

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
	<b>Total Payroll</b>	\$0	\$0	\$0	\$0	\$0
54311	Utility Services - City Hall	\$57,868	\$56,558	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$26	\$173	\$0	\$0	\$0
54661	Repair & Maintenance - City Hall	\$39,942	\$16,241	\$0	\$0	\$0
54682	Repair & Maintenance - Grounds	\$8,157	\$6,108	\$0	\$0	\$0
55210	Fuel & Oil	\$227	\$1,483	\$0	\$0	\$0
55220	Tires & Filters	\$0	\$0	\$0	\$0	\$0
55260	Janitorial Supplies	\$3,276	\$3,476	\$0	\$0	\$0
55270	Small Tools & Equipment	\$4,928	\$230	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$114,424</b>	<b>\$84,269</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$114,424</b>	<b>\$84,269</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<u>EXPENDITURES</u>	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
Personal Services	\$591,340	\$605,586	\$606,818	\$607,317	\$503,204
Operating Expenses	\$1,030,102	\$950,034	\$995,033	\$996,538	\$976,270
Transfers	\$25,653	\$0	\$0	\$0	\$0
Capital Outlay	\$2,560	\$40,259	\$0	\$170,781	\$369,750
<b>TOTAL EXPENDITURES</b>	<b>\$1,649,655</b>	<b>\$1,595,879</b>	<b>\$1,601,851</b>	<b>\$1,774,636</b>	<b>\$1,849,224</b>
<b><u>AUTHORIZED PERSONNEL</u></b> (in Full-Time Equivalent Units - FTEs)					
<b><u>Administration &amp; Planning - 1510</u></b>					
Community Development Director	1	1	1		1
Administrative Assistant	1	1	1		1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>		<b>2</b>
<b><u>Planning - 1515</u></b> (FY 2012 will absorb 1520 )					
Senior Planner	1	1	1		1
Planner	-	-	-		1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>		<b>2</b>
<b><u>Development Review - 1520</u></b> (absorbed by 1515 in FY 2012)					
Planner (FY 2011 half-yr)	-	-	0.50		-
Senior Planner (FY 2011 half-yr)	1	1	0.50		-
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>		<b>0</b>
<b><u>Urban Beautification - 1525</u></b>					
Urban Beautification Manager	1	1	1		1
City Forester	1	1	1		-
Maintenance Worker	1	1	1		1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>		<b>2</b>
<b>TOTAL AUTHORIZED PERSONNEL</b>	<b>7</b>	<b>7</b>	<b>7</b>		<b>6</b>

Account Number	Description of Expenditure	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
51210	Regular Salaries	\$438,659	\$424,930	\$424,996	\$425,495	\$349,643
51214	Overtime Salaries	\$2,072	\$3,258	\$2,676	\$2,676	\$1,157
52110	F.I.C.A. Taxes-City Portion	\$32,886	\$31,999	\$32,863	\$32,863	\$26,983
52310	Health/Life Insurance/Dis Ins	\$42,811	\$42,126	\$48,218	\$48,218	\$46,286
52320	Workers' Comp. Insurance	\$8,405	\$7,525	\$7,595	\$7,595	\$5,681
52330	Pension Expense	\$66,507	\$95,748	\$90,470	\$90,470	\$73,454
	<b>Total Payroll</b>	\$591,340	\$605,586	\$606,818	\$607,317	\$503,204
53179	Consulting - Town Center	\$0	\$575	\$2,500	\$2,500	\$2,000
53180	Consulting Services	\$19,915	\$12,285	\$12,000	\$11,000	\$10,000
53410	Contractual Service Costs	\$0	\$2,675	\$0	\$0	\$0
54010	Travel & Per Diem	\$2,643	\$1,679	\$2,750	\$2,750	\$2,650
54110	Telephone	\$2,081	\$2,065	\$2,350	\$2,350	\$2,570
54210	Postage	\$476	\$1,019	\$800	\$800	\$550
54310	Utility Services	\$1,442	\$1,374	\$2,500	\$2,500	\$2,000
54310	60003 Utility Services	\$35,322	\$39,222	\$45,000	\$45,000	\$42,000
54312	Utility Services - Streetlighting	\$359,481	\$386,070	\$405,500	\$405,500	\$408,700
54312	60003 Utility Services - Streetlighting	\$36,065	\$37,927	\$39,000	\$39,000	\$38,500
54410	Equipment Rental	\$0	\$0	\$100	\$100	\$100
54501	Collection Service Fees	\$93	\$0	\$0	\$0	\$0
54630	Repair & Maintenance - Equip	\$542	\$0	\$350	\$350	\$350
54644	60003 Repair & Maint - TownCtr	\$138,935	\$134,391	\$135,000	\$129,823	\$130,000
54644	90700 Repair & Maint	\$2,112	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicle	\$971	\$700	\$800	\$800	\$800
54682	Repair & Maintenance - Grounds	\$356,699	\$301,816	\$316,000	\$316,000	\$304,300
54682	60006 Repair & Maint (Traffic Accidents)	\$7,132	\$5,108	\$0	\$6,182	\$0
54685	Arbor Improvements & Maintenance	\$20,463	\$0	\$0	\$0	\$0
54730	Printing Expense	\$464	\$96	\$490	\$490	\$400
54800	Promotions	\$11,100	\$0	\$3,000	\$3,500	\$2,000
54920	Legal Advertising	\$2,317	\$1,997	\$1,700	\$2,700	\$2,200
54930	Classified Advertising	\$1,383	\$781	\$1,250	\$1,250	\$1,750
54950	Recording Fees	\$0	\$0	\$100	\$100	\$100
55110	Office Supplies	\$3,084	\$2,320	\$3,350	\$3,350	\$3,310
55120	Computer/Printer/Fax	\$865	\$873	\$1,100	\$1,000	\$1,350
55210	Fuel & Oil	\$5,246	\$7,520	\$7,150	\$7,150	\$8,400
55220	Tires & Filters	\$761	\$101	\$900	\$900	\$1,300
55230	Operating Supplies	\$239	\$96	\$400	\$340	\$400
55240	Uniforms	\$595	\$330	\$300	\$300	\$200
55270	Small Tools & Equipment	\$728	\$1,222	\$850	\$910	\$950
55278	Software	\$1,376	\$500	\$800	\$900	\$500
55290	Protective Clothing	\$90	\$28	\$200	\$200	\$200
55410	Subscriptions	\$369	\$139	\$100	\$100	\$0
55411	Dues & Registrations	\$4,041	\$4,094	\$4,293	\$4,493	\$4,090
55420	Operational Books	\$0	\$0	\$100	\$100	\$100
55430	Employee Development	\$3,261	\$3,031	\$4,300	\$4,100	\$4,500
58000	30077 Grants and Aids	\$9,811	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	\$1,030,102	\$950,034	\$995,033	\$996,538	\$976,270
58175	T/fer to Dev Services Fund	\$25,653	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	\$25,653	\$0	\$0	\$0	\$0
63100	Infrastructure	\$0	\$2,317	\$0	\$5,177	\$0
64000	Equipment-General	\$0	\$26,671	\$0	\$0	\$0
64200	Data Processing Equipment	\$2,560	\$0	\$0	\$0	\$0
65000	30148 CIP CRA Shepard Streetscape	\$0	\$11,271	\$0	\$165,604	\$369,750
	<b>Total Capital</b>	\$2,560	\$40,259	\$0	\$170,781	\$369,750
	<b>TOTAL COM DEV BUDGET</b>	\$1,649,655	\$1,595,879	\$1,601,851	\$1,774,636	\$1,849,224

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

Community Development - Administration - 1510

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$131,098	\$133,125	\$132,615	\$132,615	\$135,267
51214	Overtime Salaries	\$0	\$0	\$323	\$323	\$0
52110	F.I.C.A. Taxes-City Portion	\$9,534	\$9,751	\$10,243	\$10,243	\$10,421
52310	Health/Life Insurance/Dis Ins	\$13,343	\$12,934	\$14,249	\$14,249	\$15,671
52320	Workers' Comp. Insurance	\$327	\$282	\$260	\$260	\$218
52330	Pension Expense	\$19,809	\$29,612	\$30,127	\$30,127	\$28,487
	<b>Total Payroll</b>	<b>\$174,111</b>	<b>\$185,704</b>	<b>\$187,817</b>	<b>\$187,817</b>	<b>\$190,064</b>
53179	Consulting - Town Center	\$0	\$575	\$2,500	\$2,500	\$2,000
53180	Consulting Services	\$19,915	\$12,285	\$12,000	\$11,000	\$10,000
53410	Contractual Service Costs	\$0	\$2,675	\$0	\$0	\$0
54010	Travel & Per Diem	\$430	\$275	\$600	\$600	\$500
54110	Telephone	\$1,053	\$1,035	\$1,150	\$1,150	\$1,370
54210	Postage	\$356	\$973	\$750	\$750	\$500
54501	Collection Service Fees	\$93	\$0	\$0	\$0	\$0
54630	Repair & Maintenance - Equip	\$430	\$0	\$100	\$100	\$100
54650	Repair & Maintenance - Vehicle	\$0	\$220	\$200	\$200	\$200
54730	Printing Expense	\$172	\$0	\$250	\$250	\$200
54920	Legal Advertising	\$377	\$287	\$400	\$1,200	\$400
54930	Classified Advertising	\$0	\$0	\$250	\$50	\$250
54950	Recording Fees	\$0	\$0	\$100	\$100	\$100
55110	Office Supplies	\$2,916	\$2,311	\$3,100	\$3,100	\$3,000
55120	Computer/Printer/Fax	\$769	\$740	\$1,000	\$900	\$1,200
55210	Fuel & Oil	\$200	\$254	\$450	\$450	\$400
55220	Tires & Filters	\$0	\$12	\$400	\$400	\$300
55230	Operating Supplies	\$215	\$68	\$100	\$40	\$100
55240	Uniforms	\$194	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$602	\$104	\$150	\$210	\$150
55278	Software	\$0	\$0	\$0	\$100	\$0
55410	Subscriptions	\$300	\$139	\$0	\$0	\$0
55411	Dues & Registrations	\$1,413	\$1,673	\$1,630	\$1,630	\$1,740
55430	Employee Development	\$1,180	\$720	\$1,400	\$1,400	\$1,400
	<b>Total Operating</b>	<b>\$30,615</b>	<b>\$24,346</b>	<b>\$26,530</b>	<b>\$26,130</b>	<b>\$23,910</b>
58175	Transfer to Dev Services	\$25,653	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$25,653</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$230,379</b>	<b>\$210,050</b>	<b>\$214,347</b>	<b>\$213,947</b>	<b>\$213,974</b>

**CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET**

**Community Development - Planning - 1515**

Beginning with FY 2012, division 1520 - Development Review will be assimilated into 1515 - Planning

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$83,842	\$76,404	\$76,111	\$76,111	\$118,907
51214	Overtime Salaries	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$6,003	\$5,432	\$5,822	\$5,822	\$9,096
52310	Health/Life Insurance/Dis Ins	\$7,605	\$7,536	\$8,202	\$8,202	\$17,967
52320	Workers' Comp. Insurance	\$199	\$169	\$148	\$148	\$190
52330	Pension Expense	\$12,576	\$16,998	\$17,125	\$17,125	\$24,852
	<b>Total Payroll</b>	<b>\$110,225</b>	<b>\$106,539</b>	<b>\$107,408</b>	<b>\$107,408</b>	<b>\$171,012</b>
54010	Travel & Per Diem	\$989	\$681	\$1,000	\$1,000	\$2,000
54730	Printing Expense	\$292	\$0	\$100	\$100	\$100
54920	Legal Advertising	\$1,356	\$1,469	\$1,000	\$1,200	\$1,500
54930	Classified Advertising	\$1,383	\$781	\$1,000	\$1,200	\$1,500
55110	Office Supplies	\$154	\$7	\$100	\$100	\$160
55230	Operating Supplies	\$0	\$0	\$100	\$100	\$100
55240	Uniforms	\$100	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$126	\$0	\$200	\$200	\$200
55278	Software	\$792	\$500	\$500	\$500	\$500
55411	Dues & Registrations	\$1,193	\$1,203	\$1,163	\$1,363	\$1,850
55430	Employee Development	\$1,346	\$593	\$1,200	\$1,000	\$2,400
	<b>Total Operating</b>	<b>\$7,731</b>	<b>\$5,234</b>	<b>\$6,363</b>	<b>\$6,763</b>	<b>\$10,310</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64200	Data Processing Equipment	\$1,297	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$1,297</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$119,253</b>	<b>\$111,773</b>	<b>\$113,771</b>	<b>\$114,171</b>	<b>\$181,322</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

Community Development - Development Review - 1520

Beginning with FY 2012, division 1520 - Development Review will be assimilated into 1515 - Planning

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$77,687	\$74,829	\$73,938	\$73,938	\$0
52110	F.I.C.A. Taxes-City Portion	\$5,939	\$5,720	\$5,656	\$5,656	\$0
52310	Health/Life Insurance/Dis Ins	\$5,561	\$5,497	\$8,499	\$8,499	\$0
52320	Workers' Comp. Insurance	\$190	\$161	\$143	\$143	\$0
52330	Pension Expense	\$11,653	\$16,797	\$10,448	\$10,448	\$0
	<b>Total Payroll</b>	<b>\$101,030</b>	<b>\$103,004</b>	<b>\$98,684</b>	<b>\$98,684</b>	<b>\$0</b>
54010	Travel & Per Diem	\$1,164	\$478	\$1,000	\$1,000	\$0
54730	Printing Expense	\$0	\$39	\$40	\$40	\$0
55110	Office Supplies	\$14	\$2	\$50	\$50	\$0
55230	Operating Supplies	\$0	\$0	\$50	\$50	\$0
55240	Uniforms	\$92	\$0	\$0	\$0	\$0
55278	Software	\$292	\$0	\$0	\$0	\$0
55410	Subscriptions	\$69	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$1,060	\$838	\$1,000	\$1,000	\$0
55430	Employee Development	\$675	\$1,073	\$1,200	\$1,200	\$0
	<b>Total Operating</b>	<b>\$3,366</b>	<b>\$2,430</b>	<b>\$3,340</b>	<b>\$3,340</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64200	Data Processing Equipment	\$1,263	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$1,263</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$105,659</b>	<b>\$105,434</b>	<b>\$102,024</b>	<b>\$102,024</b>	<b>\$0</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

Community Development - Urban Beautification - 1525

Account Number	Description of Expenditure	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
51210	Regular Salaries	\$146,032	\$140,572	\$142,332	\$142,831	\$95,469
51214	Overtime Salaries	\$2,072	\$3,258	\$2,353	\$2,353	\$1,157
52110	F.I.C.A. Taxes-City Portion	\$11,410	\$11,096	\$11,142	\$11,142	\$7,466
52310	Health/Life Insurance/Dis Ins	\$16,302	\$16,159	\$17,268	\$17,268	\$12,648
52320	Workers' Comp. Insurance	\$7,689	\$6,913	\$7,044	\$7,044	\$5,273
52330	Pension Expense	\$22,469	\$32,341	\$32,770	\$32,770	\$20,115
	<b>Total Payroll</b>	<b>\$205,974</b>	<b>\$210,339</b>	<b>\$212,909</b>	<b>\$213,408</b>	<b>\$142,128</b>
54010	Travel & Per Diem	\$60	\$245	\$150	\$150	\$150
54110	Telephone	\$1,028	\$1,030	\$1,200	\$1,200	\$1,200
54210	Postage	\$120	\$46	\$50	\$50	\$50
54310	Utility Services	\$1,442	\$1,374	\$2,500	\$2,500	\$2,000
54310	60003 Utility Services - Town Ctr	\$35,322	\$39,222	\$45,000	\$45,000	\$42,000
54410	Equipment Rental	\$0	\$0	\$100	\$100	\$100
54630	Repair & Maintenance - Equip	\$112	\$0	\$250	\$250	\$250
54644	60003 Repair & Maint - Town Ctr	\$138,935	\$134,391	\$135,000	\$129,823	\$130,000
54644	90700 Repair & Maint	\$2,112	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicle	\$971	\$480	\$600	\$600	\$600
54682	Repair & Maintenance - Grounds	\$355,802	\$301,677	\$315,000	\$315,000	\$302,800
54682	60006 Repair & Maint (Traffic Accidents)	\$7,132	\$5,108	\$0	\$6,182	\$0
54685	Arbor Improvements & Maintenance	\$20,463	\$0	\$0	\$0	\$0
54730	Printing Expense	\$0	\$57	\$100	\$100	\$100
54800	Promotions	\$11,100	\$0	\$3,000	\$3,500	\$2,000
54920	Legal Advertising	\$584	\$241	\$300	\$300	\$300
55110	Office Supplies	\$0	\$0	\$100	\$100	\$150
55120	Computer/Printer/Fax	\$96	\$133	\$100	\$100	\$150
55210	Fuel & Oil	\$5,046	\$7,266	\$6,700	\$6,700	\$8,000
55220	Tires & Filters	\$761	\$89	\$500	\$500	\$1,000
55230	Operating Supplies	\$24	\$28	\$150	\$150	\$200
55240	Uniforms	\$209	\$330	\$300	\$300	\$200
55270	Small Tools & Equipment	\$0	\$1,118	\$500	\$500	\$600
55278	Software	\$292	\$0	\$300	\$300	\$0
55290	Protective Clothing	\$90	\$28	\$200	\$200	\$200
55410	Subscriptions	\$0	\$0	\$100	\$100	\$0
55411	Dues & Registrations	\$375	\$380	\$500	\$500	\$500
55420	Operational Books	\$0	\$0	\$100	\$100	\$100
55430	Employee Development	\$60	\$645	\$500	\$500	\$700
58000	30077 Grants and Aids	\$9,811	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$591,947</b>	<b>\$493,888</b>	<b>\$513,300</b>	<b>\$514,805</b>	<b>\$493,350</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64000	Equipment-General	\$0	\$26,671	\$0	\$0	\$0
65000	30148 CIP CRA Shepard Streetscape	\$0	\$11,271	\$0	\$165,604	\$369,750
	<b>Total Capital</b>	<b>\$0</b>	<b>\$37,942</b>	<b>\$0</b>	<b>\$165,604</b>	<b>\$369,750</b>
	<b>TOTAL BUDGET</b>	<b>\$797,921</b>	<b>\$742,169</b>	<b>\$726,209</b>	<b>\$893,817</b>	<b>\$1,005,228</b>
	<b>Associated Revenues:</b>					
	CRA Redevelopment Trust Fund Revenue	\$0	\$0	\$0	\$176,875	\$369,750
	TLBD Transfer	\$52,099	\$51,123	\$57,224	\$57,224	\$56,149
	Oak Forest Transfer	\$10,499	\$10,477	\$11,054	\$11,054	\$11,298
		<b>\$62,598</b>	<b>\$61,600</b>	<b>\$68,278</b>	<b>\$245,153</b>	<b>\$437,197</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
	<b>Total Payroll</b>	\$0	\$0	\$0	\$0	\$0
54312	Utility Services - Streetlighting	\$359,481	\$386,070	\$405,500	\$405,500	\$408,700
54312	60003 Util Svc-Streetlight-Town Ctr	\$36,065	\$37,927	\$39,000	\$39,000	\$38,500
54682	Repair & Maintenance - Grounds	\$897	\$139	\$1,000	\$1,000	\$1,500
	<b>Total Operating</b>	\$396,443	\$424,136	\$445,500	\$445,500	\$448,700
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
63100	Infrastructure	\$0	\$2,317	\$0	\$5,177	\$0
	<b>Total Capital</b>	\$0	\$2,317	\$0	\$5,177	\$0
	<b>TOTAL BUDGET</b>	\$396,443	\$426,453	\$445,500	\$450,677	\$448,700

<u>EXPENDITURES</u>	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
Personal Services	\$6,013,267	\$6,077,500	\$6,250,364	\$6,254,271	\$5,795,818
Operating Expenses	\$699,246	\$766,169	\$779,278	\$779,454	\$834,383
Capital Lease	\$121,487	\$121,487	\$0	\$0	\$0
Capital Outlay	\$157,639	\$465,395	\$352,495	\$395,306	\$367,296
<b>TOTAL EXPENDITURES</b>	<b>\$6,991,639</b>	<b>\$7,430,551</b>	<b>\$7,382,137</b>	<b>\$7,429,031</b>	<b>\$6,997,497</b>
<b><u>AUTHORIZED PERSONNEL</u> - in Full-Time Equivalent Units - FTEs; PT designates part-time positions (<i>italics</i>); C designates civilians</b>					
<b><u>Office of the Chief - 2110</u></b>					
Police Chief	1	1	1		1
Lieutenant	-	-	1		1
Administrative Assistant - C	1	1	1		1
<b>Prior to FY 2012 budgeted in Criminal Investigations - 2113</b>					
Captain	1	1	1		1
Lieutenant	1	1	1		1
Sworn Officer	7	8	10		10
<b>Prior to FY 2012 budgeted in Professional Services - 2114</b>					
Captain	1	1	1		1
Sworn Officer	5	2	2		2
<b>Prior to FY 2012 budgeted in Operations - 2115</b>					
Captain	1	1	1		1
Lieutenant	6	5	5		5
Sworn Officer (unfunded:1 FY10,1-FY11,3-FY12)	31	33	32		30
<b>Prior to FY 2012 budgeted in Support Services - 2116</b>					
Captain	-	-	1		1
Sworn Officer	-	-	2		1
Records Clerk - C	-	-	-		2
Records Clerk - PT / C	-	-	-		1
<b>Prior to FY 2012 budgeted in Technical Services - 2117</b>					
Captain	1	1	1		1
Sworn Officer	1	1	1		1
Tech Service Specialist - C	1	1	1		1
Custodian - C	1	1	1		1
<b>Prior to FY 2012 budgeted in Code Enforcement - 2118</b>					
Captain	1	1	1		1
Sworn Officer	2	1	1		1
Sworn Officer (unfunded: 1 FY10)	-	1	-		-
Records Clerk - C	-	-	1		-
Code Enforcement Specialist - C	1	1	1		2
Administrative Assistant - C	1	1	1		-
<b>Prior to FY 2012 budgeted in Motorcycle - 2119</b>					
Lieutenant	2	1	1		-
Sworn Officer	2	3	3		5
<b>Prior to FY 2012 budgeted in Canine - 2120</b>					
Sworn Officer	2	2	2		2
<b>Prior to FY 2012 budgeted in Professional Standards - 2121</b>					
Lieutenant	1	1	-		-
Sworn Officer	2	2	2		2
	<b>73</b>	<b>72</b>	<b>76</b>		<b>76</b>
<b>Support Services - 2116 (Dispatch)</b>					
Captain	1	1	-		-
Sworn Officer	1	2	-		-
Records Clerk - C	3	2	2		-
Records Clerk - PT / C	0.75	0.75	0.75		-
Communications Operator - PT / C	-	1.00	3.00		2.45
Communications Operator - C	12	12	9		8
<b>Total</b>	<b>17.75</b>	<b>18.75</b>	<b>14.75</b>		<b>10.45</b>
<b>TOTAL AUTHORIZED PERSONNEL</b>	<b>90.75</b>	<b>90.75</b>	<b>90.75</b>		<b>86.45</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

Police - All Divisions - Summary

Many of the division budgets and a number of operating accounts have been moved inter-departmentally in the 2012 budget

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$4,292,571	\$4,091,060	\$4,173,591	\$4,177,498	\$3,888,024
51213	Salary Reimbursement	(\$41,137)	(\$91,012)	\$0	\$0	\$0
51214	Overtime Salaries	\$188,137	\$244,171	\$162,755	\$162,755	\$145,077
52110	F.I.C.A. Taxes-City Portion	\$327,826	\$323,350	\$331,543	\$331,543	\$309,077
52310	Health/Life Insurance/ Dis Ins	\$488,731	\$466,298	\$523,628	\$523,628	\$547,543
52320	Workers' Comp. Insurance	\$98,671	\$104,188	\$98,929	\$98,929	\$85,730
52330	Pension Expense	\$655,130	\$939,445	\$959,918	\$959,918	\$820,367
	<b>Total Payroll</b>	<b>\$6,013,267</b>	<b>\$6,077,500</b>	<b>\$6,250,364</b>	<b>\$6,254,271</b>	<b>\$5,795,818</b>
53140	Pre-Employment/Physicals	\$10,974	\$9,686	\$10,536	\$10,536	\$8,544
53410	Billing Services Cost	\$18,200	\$97,187	\$142,520	\$142,520	\$126,200
54010	Travel & Per Diem	\$14,245	\$9,310	\$15,000	\$13,900	\$15,000
54110	Telephone	\$60,444	\$65,266	\$84,084	\$84,084	\$83,100
54210	Postage	\$5,275	\$5,000	\$5,900	\$5,900	\$6,400
54310	Utility Services	\$60,986	\$57,729	\$58,000	\$58,000	\$57,000
54382	Lot Cleaning	\$3,760	\$5,785	\$6,000	\$10,000	\$6,000
54410	Equipment Rental	\$408	\$408	\$500	\$500	\$500
54630	Repair & Maintenance - Equip	\$14,902	\$16,699	\$20,925	\$20,925	\$21,475
54632	Software Maint/Licenses	\$4,799	\$5,681	\$6,278	\$6,358	\$9,509
54633	Maint Agreement / Contracts	\$11,707	\$0	\$800	\$720	\$800
54640	Repair & Maintenance - Comm	\$1,692	\$3,462	\$5,000	\$4,500	\$5,000
54650	Repair & Maintenance - Vehicles	\$52,991	\$41,172	\$35,950	\$36,226	\$41,126
54660	Repair & Maintenance - Building	\$48,587	\$19,777	\$16,345	\$16,345	\$19,300
54720	Copy Machine Supplies	\$11,674	\$11,776	\$11,800	\$11,800	\$8,280
54730	Printing Expense	\$3,574	\$5,344	\$6,000	\$6,000	\$6,400
54800	Promotional Activities	\$7,221	\$7,145	\$6,550	\$6,550	\$6,550
54810	Employee Relations	\$399	\$901	\$2,750	\$2,750	\$2,750
54891	Community Youth Organization	\$3,945	\$3,007	\$3,325	\$3,325	\$3,325
54950	Recording Fee	\$1,384	\$1,770	\$1,000	\$1,000	\$1,500
55110	Office Supplies	\$10,545	\$7,792	\$9,600	\$9,600	\$9,900
55120	Computer / Printer / Fax	\$6,888	\$3,760	\$4,935	\$4,955	\$4,785
55210	Fuel & Oil	\$131,459	\$169,534	\$166,200	\$162,200	\$234,240
55220	Tires & Filters	\$15,230	\$13,245	\$18,565	\$18,565	\$18,565
55230	Operating Supplies	\$21,868	\$23,713	\$28,105	\$28,585	\$22,625
55240	Uniforms	\$26,391	\$33,532	\$35,080	\$35,080	\$38,972
55260	Janitorial Supplies	\$4,830	\$4,406	\$4,400	\$4,400	\$4,400
55270	Small Tools & Equipment	\$58,195	\$64,368	\$20,730	\$21,730	\$19,404
55278	Software Systems	\$7,287	\$18,620	\$2,200	\$2,200	\$2,378
55290	Protective Clothing	\$18,613	\$14,876	\$10,850	\$10,850	\$10,800
55410	Subscriptions	\$1,249	\$672	\$850	\$850	\$850
55411	Dues & Registrations	\$2,923	\$2,226	\$3,235	\$3,235	\$2,175
55420	Operational Books	\$268	\$897	\$850	\$1,032	\$0
55430	Employee Development	\$41,737	\$24,389	\$17,415	\$17,233	\$16,530
55431	Employee Education Incentive	\$5,952	\$12,271	\$12,000	\$12,000	\$15,000
55441	Accreditation	\$8,644	\$4,763	\$5,000	\$5,000	\$5,000
	<b>Total Operating</b>	<b>\$699,246</b>	<b>\$766,169</b>	<b>\$779,278</b>	<b>\$779,454</b>	<b>\$834,383</b>
57160	Lease Purchase Vehicle	\$110,934	\$116,852	\$0	\$0	\$0
57250	Lease Purchase Interest	\$10,553	\$4,635	\$0	\$0	\$0
	<b>Total Capital Lease</b>	<b>\$121,487</b>	<b>\$121,487</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64000	Equipment-General	\$100,877	\$64,193	\$72,548	\$85,804	\$119,096
64100	Vehicles	\$38,537	\$260,754	\$279,947	\$303,940	\$242,450
64200	Data Processing Equipment	\$17,715	\$137,658	\$0	\$0	\$5,750
65000	Construction in Progress	\$510	\$0	\$0	\$0	\$0
68100	Intangibles	\$0	\$2,790	\$0	\$5,562	\$0
	<b>Total Capital</b>	<b>\$157,639</b>	<b>\$465,395</b>	<b>\$352,495</b>	<b>\$395,306</b>	<b>\$367,296</b>
	<b>TOTAL POLICE BUDGET</b>	<b>\$6,991,639</b>	<b>\$7,430,551</b>	<b>\$7,382,137</b>	<b>\$7,429,031</b>	<b>\$6,997,497</b>

With the exception of Dispatch, all personnel have been consolidated in this division

Account Number	Description of Expenditure	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
51210	Regular Salaries	\$208,204	\$171,943	\$199,562	\$199,562	\$3,539,681
51214	Overtime Salaries	\$7,388	\$5,423	\$6,816	\$6,816	\$130,877
52110	F.I.C.A. Taxes-City Portion	\$12,655	\$13,296	\$15,842	\$15,842	\$281,342
52310	Health/Life Insurance/ Dis Ins	\$11,440	\$14,813	\$20,094	\$20,094	\$494,788
52320	Workers' Comp. Insurance	\$4,164	\$3,671	\$4,235	\$4,235	\$85,150
52330	Pension Expense	\$32,504	\$41,774	\$46,672	\$46,672	\$758,044
	<b>Total Payroll</b>	<b>\$276,355</b>	<b>\$250,920</b>	<b>\$293,221</b>	<b>\$293,221</b>	<b>\$5,289,882</b>
53140	Pre-Employment/Physicals	\$124	\$865	\$10,536	\$10,536	\$8,544
54010	Travel & Per Diem	\$1,664	\$390	\$0	\$0	\$0
54110	Telephone	\$13,618	\$11,397	\$23,820	\$23,820	\$24,960
54210	Postage	\$2,618	\$2,226	\$2,300	\$2,300	\$2,300
54310	Utility Services	\$0	\$0	\$0	\$0	\$56,500
54630	Repair & Maintenance - Equip	(\$597)	\$465	\$450	\$450	\$18,000
54632	Software Maint/Licenses	\$0	\$0	\$0	\$0	\$760
54650	Repair & Maintenance - Vehicles	\$683	\$275	\$800	\$800	\$36,226
54660	Repair & Maintenance - Building	\$0	\$0	\$0	\$0	\$19,300
54730	Printing Expense	\$0	\$0	\$0	\$0	\$3,400
54810	Employee Relations	\$399	\$901	\$1,500	\$1,500	\$1,500
55110	Office Supplies	\$2,252	\$1,996	\$2,950	\$2,950	\$2,450
55120	Computer / Printer / Fax	\$956	\$927	\$0	\$0	\$1,280
55210	Fuel & Oil (FY12 consolidated in 2110)	\$1,055	\$2,131	\$1,700	\$1,700	\$234,240
55220	Tires & Filters	\$201	\$0	\$325	\$325	\$14,965
55230	Operating Supplies	\$1,968	\$657	\$1,000	\$1,000	\$2,550
55240	Uniforms	\$0	\$0	\$650	\$650	\$1,670
55260	Janitorial Supplies	\$0	\$0	\$0	\$0	\$4,400
55270	Small Tools & Equipment	\$823	\$176	\$600	\$600	\$1,400
55290	Protective Clothing	\$1,237	\$0	\$0	\$0	\$0
55410	Subscriptions	\$1,249	\$672	\$850	\$850	\$850
55411	Dues & Registrations	\$2,236	\$1,543	\$1,660	\$1,660	\$950
55430	Employee Development	\$1,635	\$2,835	\$420	\$420	\$0
55431	Employee Education Incentive	\$4,760	\$8,582	\$1,500	\$1,500	\$1,500
	<b>Total Operating</b>	<b>\$36,881</b>	<b>\$36,038</b>	<b>\$51,061</b>	<b>\$51,061</b>	<b>\$437,745</b>
	<b>Total Capital Lease</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64000	Equipment-General	\$0	\$0	\$0	\$10,156	\$12,000
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,156</b>	<b>\$12,000</b>
	<b>TOTAL BUDGET</b>	<b>\$313,236</b>	<b>\$286,958</b>	<b>\$344,282</b>	<b>\$354,438</b>	<b>\$5,739,627</b>

**Equipment-General:**  
Air conditioning units (2) \$12,000

Account Number	Description of Expenditure	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
51210	Regular Salaries	\$515,397	\$639,080	\$639,260	\$639,419	\$0
51213	Salary Reimbursement	(\$16,373)	(\$22,498)	\$0	\$0	\$0
51214	Overtime Salaries	\$25,537	\$36,859	\$23,943	\$23,943	\$0
52110	F.I.C.A. Taxes-City Portion	\$39,821	\$50,431	\$50,675	\$50,675	\$0
52310	Health/Life Insurance/ Dis Ins	\$61,452	\$75,187	\$80,601	\$80,601	\$0
52320	Workers' Comp. Insurance	\$13,688	\$18,739	\$17,287	\$17,287	\$0
52330	Pension Expense	\$81,992	\$152,990	\$149,270	\$149,270	\$0
	<b>Total Payroll</b>	<b>\$721,514</b>	<b>\$950,788</b>	<b>\$961,036</b>	<b>\$961,195</b>	<b>\$0</b>
53140	Pre-Employment/Physicals	\$940	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$1,727	\$20	\$0	\$0	\$0
54110	Telephone	\$1,356	\$7,376	\$7,680	\$7,680	\$8,640
54210	Postage	\$0	\$99	\$100	\$100	\$100
54410	Equipment Rental	\$408	\$408	\$500	\$500	\$500
54650	Repair & Maintenance - Vehicles	\$6,502	\$1,984	\$2,000	\$2,000	\$0
55110	Office Supplies	\$1,257	\$696	\$500	\$500	\$1,500
55120	Computer / Printer / Fax	\$1,450	\$937	\$880	\$880	\$1,280
55210	Fuel & Oil (FY12 consolidated in 2110)	\$8,322	\$21,507	\$12,400	\$12,400	\$0
55220	Tires & Filters	\$462	\$437	\$1,950	\$1,950	\$0
55230	Operating Supplies	\$677	\$2,815	\$9,485	\$9,485	\$4,305
55240	Uniforms	\$6,395	\$7,821	\$8,300	\$8,300	\$10,200
55270	Small Tools & Equipment	\$5,719	\$4,381	\$2,390	\$2,390	\$2,099
55278	Software Systems	\$625	\$538	\$0	\$0	\$178
55290	Protective Clothing	\$222	\$2,526	\$700	\$700	\$3,500
55430	Employee Development	\$494	\$1,873	\$2,520	\$2,520	\$0
55431	Employee Education Incentive	\$0	\$0	\$0	\$0	\$6,000
	<b>Total Operating</b>	<b>\$36,556</b>	<b>\$53,418</b>	<b>\$49,405</b>	<b>\$49,405</b>	<b>\$38,302</b>
57160	Lease Purchase Vehicle	\$4,287	\$4,508	\$0	\$0	\$0
57250	Lease Purchase Interest	\$395	\$174	\$0	\$0	\$0
	<b>Total Capital Lease</b>	<b>\$4,682</b>	<b>\$4,682</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64000	Equipment-General	\$0	\$1,115	\$7,737	\$7,737	\$13,474
64100	Vehicles	\$0	\$42,215	\$0	\$0	\$30,000
65000	Construction in Progress	\$510	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$510</b>	<b>\$43,330</b>	<b>\$7,737</b>	<b>\$7,737</b>	<b>\$43,474</b>
	<b>TOTAL BUDGET</b>	<b>\$763,262</b>	<b>\$1,052,218</b>	<b>\$1,018,178</b>	<b>\$1,018,337</b>	<b>\$81,776</b>
	<b>Equipment-General:</b>					
	Portable radio (2)	\$7,874				
	Electronic door lock	\$1,100				
	Cellbrite - Cell phone mobile forensics	\$4,500				
		<b>\$13,474</b>				
	<b>Vehicles:</b>					
	Pre-owned vehicle (2)					\$30,000

Account Number	Description of Expenditure	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
51210	Regular Salaries	\$202,247	\$168,942	\$163,844	\$164,541	\$0
51213	Salary Reimbursement	(\$1,106)	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$17,816	\$15,353	\$4,738	\$4,738	\$0
52110	F.I.C.A. Taxes-City Portion	\$16,322	\$13,685	\$12,909	\$12,909	\$0
52310	Health/Life Insurance/ Dis Ins	\$25,571	\$25,748	\$27,118	\$27,118	\$0
52320	Workers' Comp. Insurance	\$5,838	\$5,139	\$4,402	\$4,402	\$0
52330	Pension Expense	\$33,127	\$40,935	\$38,036	\$38,036	\$0
	<b>Total Payroll</b>	<b>\$299,815</b>	<b>\$269,802</b>	<b>\$251,047</b>	<b>\$251,744</b>	<b>\$0</b>
53140	Pre-Employment/Physicals	\$1,785	\$0	\$0	\$0	\$0
53410	Billing Services Cost	\$0	\$0	\$0	\$0	\$1,200
54010	Travel & Per Diem	\$2,513	\$0	\$0	\$0	\$15,000
54110	Telephone	\$530	\$1,605	\$2,460	\$2,460	\$3,300
54310	Utility Services	\$887	\$1,332	\$1,500	\$1,500	\$500
54630	Repair & Maintenance - Equip	\$0	\$14	\$0	\$0	\$250
54632	Software Maint/Licenses	\$0	\$0	\$0	\$0	\$730
54640	Repair & Maintenance - Comm	\$1,060	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$2,308	\$1,431	\$1,650	\$1,650	\$0
54730	Printing Expense	\$0	\$1,422	\$2,200	\$2,200	\$2,200
54800	Promotional Activities	\$7,050	\$7,145	\$6,550	\$6,550	\$6,550
54810	Employee Relations	\$0	\$0	\$750	\$750	\$750
54891	Community Youth Organization	\$3,945	\$3,007	\$3,325	\$3,325	\$3,325
55110	Office Supplies	\$726	\$500	\$400	\$400	\$1,050
55120	Computer / Printer / Fax	\$156	\$835	\$900	\$900	\$900
55210	Fuel & Oil (FY12 consolidated in 2110)	\$7,219	\$2,717	\$10,600	\$10,600	\$0
55220	Tires & Filters	\$403	\$428	\$980	\$980	\$0
55230	Operating Supplies	\$4,565	\$4,918	\$6,495	\$6,495	\$9,920
55240	Uniforms	\$1,356	\$3,324	\$1,425	\$1,425	\$5,090
55270	Small Tools & Equipment	\$4,516	\$5,329	\$400	\$400	\$1,125
55278	Software Systems	\$0	\$0	\$1,200	\$1,200	\$1,200
55290	Protective Clothing	\$2,332	\$700	\$0	\$0	\$1,000
55411	Dues & Registrations	\$0	\$40	\$275	\$275	\$525
55430	Employee Development	\$5,099	\$790	\$840	\$840	\$16,530
55431	Employee Education Incentive	\$0	\$0	\$1,500	\$1,500	\$3,000
55441	Accreditation	\$0	\$0	\$0	\$0	\$5,000
	<b>Total Operating</b>	<b>\$46,450</b>	<b>\$35,537</b>	<b>\$43,450</b>	<b>\$43,450</b>	<b>\$79,145</b>
	<b>Total Capital Lease</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64000	Equipment-General	\$23,209	\$0	\$0	\$0	\$20,000
64100	Vehicles	\$0	\$0	\$0	\$0	\$33,000
	<b>Total Capital</b>	<b>\$23,209</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$53,000</b>
	<b>TOTAL BUDGET</b>	<b>\$369,474</b>	<b>\$305,339</b>	<b>\$294,497</b>	<b>\$295,194</b>	<b>\$132,145</b>

**Equipment-General:**

Night Vision Goggles (2)	\$7,000
Bullet proof vests (5)	\$7,000
ERT Trailer	\$6,000
	<b>\$20,000</b>

**Vehicles:**

Replace high mileage vehicle; equipped with mobile radio, emergency lights, equipment \$33,000

Account Number	Description of Expenditure	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
51210	Regular Salaries	\$1,728,852	\$1,705,949	\$1,731,347	\$1,732,548	\$0
51213	Salary Reimbursement	(\$19,427)	(\$24,299)	\$0	\$0	0
51214	Overtime Salaries	\$76,374	\$126,167	\$66,783	\$66,783	\$0
52110	F.I.C.A. Taxes-City Portion	\$133,046	\$135,250	\$137,303	\$137,303	\$0
52310	Health/Life Insurance/ Dis Ins	\$199,663	\$198,719	\$233,629	\$233,629	\$0
52320	Workers' Comp. Insurance	\$45,418	\$50,263	\$46,826	\$46,826	\$0
52330	Pension Expense	\$255,011	\$387,855	\$404,522	\$404,522	\$0
	<b>Total Payroll</b>	<b>\$2,422,275</b>	<b>\$2,579,904</b>	<b>\$2,620,410</b>	<b>\$2,621,611</b>	<b>\$0</b>
53140	Pre-Employment/Physicals	\$5,930	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$2,580	\$0	\$0	\$0	\$0
54110	Telephone	\$1,240	\$3,165	\$3,780	\$3,780	\$4,380
54632	Software Maint/Licenses	\$0	\$0	\$0	\$0	\$800
54650	Repair & Maintenance - Vehicles	\$29,115	\$31,228	\$21,700	\$21,976	\$0
55110	Office Supplies	\$1,101	\$830	\$1,200	\$1,200	\$1,200
55120	Computer / Printer / Fax	\$295	\$0	\$320	\$320	\$350
55210	Fuel & Oil (FY12 consolidated in 2110)	\$85,686	\$104,952	\$102,600	\$98,600	\$0
55220	Tires & Filters	\$8,576	\$8,982	\$9,000	\$9,000	\$0
55230	Operating Supplies	\$5,801	\$7,115	\$2,250	\$2,250	\$2,250
55240	Uniforms	\$13,682	\$13,436	\$16,000	\$16,000	\$14,000
55270	Small Tools & Equipment	\$33,322	\$45,222	\$9,800	\$9,800	\$8,000
55278	Software Systems	\$0	\$0	\$500	\$500	\$500
55290	Protective Clothing	\$9,387	\$4,880	\$6,300	\$6,300	\$4,900
55430	Employee Development	\$5,110	\$8,826	\$9,240	\$9,058	\$0
55431	Employee Education Incentive	\$0	\$3,300	\$7,500	\$7,500	\$3,000
	<b>Total Operating</b>	<b>\$201,825</b>	<b>\$231,936</b>	<b>\$190,190</b>	<b>\$186,284</b>	<b>\$39,380</b>
57160	Lease Purchase Vehicle	\$93,839	\$98,855	\$0	\$0	\$0
57250	Lease Purchase Interest	\$8,945	\$3,928	\$0	\$0	\$0
	<b>Total Capital Lease</b>	<b>\$102,784</b>	<b>\$102,783</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64000	Equipment-General	\$51,455	\$59,344	\$57,874	\$60,874	\$57,874
64100	Vehicles	\$21,093	\$154,105	\$234,840	\$258,833	\$149,125
68100	Intangibles	\$0	\$2,790	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$85,331</b>	<b>\$216,239</b>	<b>\$292,714</b>	<b>\$319,707</b>	<b>\$206,999</b>
	<b>TOTAL BUDGET</b>	<b>\$2,812,215</b>	<b>\$3,130,862</b>	<b>\$3,103,314</b>	<b>\$3,127,602</b>	<b>\$246,379</b>

**Equipment-General:**

Portable radio (2)	\$7,874
In-car cameras (10)	\$50,000
	<b>\$57,874</b>

**Vehicles:**

Replace high mileage vehicle (5)	\$149,125
Detail per vehicle:	
Base price	\$19,500
Mobile radio	\$4,000
Emergency lights/equipment	\$4,500
Striping	\$325
Radar	\$1,500
	<b>\$29,825</b>

Account Number	Description of Expenditure	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
51210	Regular Salaries	\$718,201	\$565,001	\$575,636	\$575,636	\$348,343
51213	Salary Reimbursement	(\$3,770)	(\$44,215)	\$0	\$0	\$0
51214	Overtime Salaries	\$34,426	\$36,733	\$29,548	\$29,548	\$14,200
52110	F.I.C.A. Taxes-City Portion	\$55,549	\$45,696	\$46,247	\$46,247	\$27,735
52310	Health/Life Insurance/ Dis Ins	\$103,247	\$74,183	\$80,967	\$80,967	\$52,755
52320	Workers' Comp. Insurance	\$7,160	\$5,048	\$4,619	\$4,619	\$580
52330	Pension Expense	\$109,814	\$122,006	\$119,391	\$119,391	\$62,323
	<b>Total Payroll</b>	<b>\$1,024,627</b>	<b>\$804,452</b>	<b>\$856,408</b>	<b>\$856,408</b>	<b>\$505,936</b>
53140	Pre-Employment/Physicals	\$570	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$1,354	\$0	\$0	\$0	\$0
54110	Telephone	\$40,359	\$36,593	\$41,424	\$41,424	\$39,060
54630	Repair & Maintenance - Equip	\$231	\$0	\$0	\$0	\$0
54632	Software Maint/Licenses	\$4,799	\$5,081	\$5,548	\$5,628	\$7,219
54633	Maint Agreement / Contracts	\$11,707	\$0	\$800	\$720	\$800
54640	Repair & Maintenance - Comm	\$632	\$3,462	\$5,000	\$4,500	\$5,000
54650	Repair & Maintenance - Vehicles	\$346	\$471	\$2,500	\$2,500	\$0
54720	Copy Machine Supplies	\$4,294	\$11,776	\$11,800	\$11,800	\$8,280
54800	Promotional Activities	\$171	\$0	\$0	\$0	\$0
54810	Employee Relations	\$0	\$0	\$500	\$500	\$500
55110	Office Supplies	\$2,777	\$449	\$1,200	\$1,200	\$2,200
55120	Computer / Printer / Fax	\$3,780	\$614	\$2,200	\$2,200	\$0
55210	Fuel & Oil (FY12 consolidated in 2110)	\$3,734	\$5,324	\$5,800	\$5,800	\$0
55220	Tires & Filters	\$462	\$466	\$560	\$560	\$0
55230	Operating Supplies	\$369	\$318	\$1,000	\$1,500	\$1,400
55240	Uniforms	\$1,188	\$1,749	\$1,540	\$1,540	\$922
55270	Small Tools & Equipment	\$4,718	\$2,407	\$1,000	\$1,000	\$1,000
55278	Software Systems	\$6,662	\$18,082	\$500	\$500	\$500
55290	Protective Clothing	\$1,861	\$655	\$0	\$0	\$0
55430	Employee Development	\$998	\$683	\$420	\$420	\$0
55431	Employee Education Incentive	\$1,192	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$92,204</b>	<b>\$88,130</b>	<b>\$81,792</b>	<b>\$81,792</b>	<b>\$66,881</b>
	<b>Total Capital Lease</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64000	Equipment-General	\$11,835	\$0	\$3,937	\$3,937	\$7,874
64200	Data Processing Equipment	\$4,932	\$137,658	\$0	\$0	\$5,750
	<b>Total Capital</b>	<b>\$16,767</b>	<b>\$137,658</b>	<b>\$3,937</b>	<b>\$9,499</b>	<b>\$13,624</b>
	<b>TOTAL BUDGET</b>	<b>\$1,133,598</b>	<b>\$1,030,240</b>	<b>\$942,137</b>	<b>\$947,699</b>	<b>\$586,441</b>

Equipment-General:  
Portable radio (2)

\$7,874

Data Processing Equipment:  
Dispatch Center Upgrades

\$5,750

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

Police - Technical Services - 2117

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$213,830	\$195,689	\$201,457	\$201,457	\$0
51213	Salary Reimbursement			\$0	\$0	\$0
51214	Overtime Salaries	\$537	\$458	\$5,934	\$5,934	\$0
52110	F.I.C.A. Taxes-City Portion	\$16,385	\$15,139	\$15,921	\$15,921	\$0
52310	Health/Life Insurance/ Dis Ins	\$18,727	\$16,431	\$17,610	\$17,610	\$0
52320	Workers' Comp. Insurance	\$4,381	\$4,488	\$5,503	\$5,503	\$0
52330	Pension Expense	\$32,474	\$44,335	\$46,913	\$46,913	\$0
	<b>Total Payroll</b>	<b>\$286,334</b>	<b>\$276,540</b>	<b>\$293,338</b>	<b>\$293,338</b>	<b>\$0</b>
53140	Pre-Employment/Physicals	\$235	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$342	\$0	\$0	\$0	\$0
54110	Telephone	\$1,200	\$1,650	\$1,620	\$1,620	\$0
54310	Utility Services	\$60,099	\$56,397	\$56,500	\$56,500	\$0
54630	Repair & Maintenance - Equip	\$13,878	\$15,255	\$18,400	\$18,400	\$0
54650	Repair & Maintenance - Vehicles	\$1,049	\$852	\$1,000	\$1,000	\$0
54660	Repair & Maintenance - Building	\$48,587	\$19,777	\$16,345	\$16,345	\$0
54720	Copy Machine Supplies	\$7,380	\$0	\$0	\$0	\$0
54730	Printing Expense	\$2,890	\$3,261	\$3,000	\$3,000	\$0
55110	Office Supplies	\$1,499	\$1,375	\$1,200	\$1,200	\$0
55120	Computer / Printer / Fax	\$0	\$0	\$100	\$100	\$0
55210	Fuel & Oil (FY12 consolidated in 2110)	\$4,192	\$4,478	\$4,800	\$4,800	\$0
55220	Tires & Filters	\$2,794	\$237	\$840	\$840	\$0
55230	Operating Supplies	\$4,819	\$2,648	\$2,850	\$2,850	\$0
55240	Uniforms	\$797	\$480	\$850	\$850	\$0
55260	Janitorial Supplies	\$4,830	\$4,406	\$4,400	\$4,400	\$0
55270	Small Tools & Equipment	\$5,570	\$1,212	\$1,300	\$1,200	\$0
55290	Protective Clothing	\$1,934	\$2,215	\$750	\$750	\$0
55411	Dues & Registrations	\$127	\$155	\$350	\$350	\$0
55420	Operational Books	\$268	\$897	\$850	\$1,032	\$0
55430	Employee Development	\$663	\$414	\$420	\$420	\$0
55431	Employee Education Incentive	\$0	\$389	\$1,500	\$1,500	\$0
	<b>Total Operating</b>	<b>\$163,153</b>	<b>\$116,098</b>	<b>\$117,075</b>	<b>\$117,157</b>	<b>\$0</b>
57160	Lease Purchase Vehicle	\$8,521	\$8,980	\$0	\$0	\$0
57250	Lease Purchase Interest	\$818	\$359	\$0	\$0	\$0
	<b>Total Capital Lease</b>	<b>\$9,339</b>	<b>\$9,339</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64000	Equipment-General	\$1,275	\$0	\$3,000	\$3,100	\$0
	<b>Total Capital</b>	<b>\$1,275</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$3,100</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$460,101</b>	<b>\$401,977</b>	<b>\$413,413</b>	<b>\$413,595</b>	<b>\$0</b>

Account Number	Description of Expenditure	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
51210	Regular Salaries	\$230,198	\$242,480	\$249,971	\$249,971	\$0
51214	Overtime Salaries	\$7,058	\$3,132	\$8,137	\$8,137	\$0
52110	F.I.C.A. Taxes-City Portion	\$17,589	\$18,262	\$19,827	\$19,827	\$0
52310	Health/Life Insurance/ Dis Ins	\$24,573	\$26,896	\$31,322	\$31,322	\$0
52320	Workers' Comp. Insurance	\$5,379	\$5,168	\$4,864	\$4,864	\$0
52330	Pension Expense	\$35,831	\$56,207	\$58,425	\$58,425	\$0
	<b>Total Payroll</b>	<b>\$320,628</b>	<b>\$352,145</b>	<b>\$372,546</b>	<b>\$372,546</b>	<b>\$0</b>
53410	Billing Services Cost	\$18,200	\$97,187	\$142,520	\$142,520	\$125,000
54010	Travel & Per Diem	\$1,568	\$0	\$0	\$0	\$0
54110	Telephone	\$1,365	\$1,680	\$1,680	\$1,680	\$1,680
54210	Postage	\$2,657	\$2,675	\$3,500	\$3,500	\$4,000
54382	Lot Cleaning <sup>1</sup>	\$3,760	\$5,785	\$6,000	\$10,000	\$6,000
54630	Repair & Maintenance - Equip	\$0	\$0	\$225	\$225	\$225
54650	Repair & Maintenance - Vehicles	\$804	\$222	\$1,000	\$1,000	\$0
54730	Printing Expense	\$684	\$661	\$800	\$800	\$800
54950	Recording Fee	\$1,384	\$1,770	\$1,000	\$1,000	\$1,500
55110	Office Supplies	\$933	\$980	\$1,500	\$1,500	\$1,500
55120	Computer / Printer / Fax	\$0	\$447	\$535	\$555	\$975
55210	Fuel & Oil (FY12 consolidated in 2110)	\$5,483	\$7,619	\$8,000	\$8,000	\$0
55220	Tires & Filters	\$487	\$428	\$840	\$840	\$0
55230	Operating Supplies	\$324	\$435	\$700	\$680	\$700
55240	Uniforms	\$327	\$765	\$850	\$850	\$850
55270	Small Tools & Equipment	\$1,042	\$1,873	\$675	\$675	\$675
55290	Protective Clothing	\$119	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$560	\$233	\$700	\$700	\$700
55430	Employee Development	\$1,057	\$1,729	\$1,585	\$1,585	\$0
	<b>Total Operating</b>	<b>\$40,754</b>	<b>\$124,489</b>	<b>\$172,110</b>	<b>\$176,110</b>	<b>\$144,605</b>
57160	Lease Purchase Vehicle	\$4,287	\$4,509	\$0	\$0	\$0
57250	Lease Purchase Interest	\$395	\$174	\$0	\$0	\$0
	<b>Total Capital Lease</b>	<b>\$4,682</b>	<b>\$4,683</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64000	Equipment-General	\$0	\$3,734	\$0	\$0	\$7,874
64100	Vehicles	\$17,444	\$22,320	\$0	\$0	\$30,325
	<b>Total Capital</b>	<b>\$17,444</b>	<b>\$26,054</b>	<b>\$0</b>	<b>\$0</b>	<b>\$38,199</b>
	<b>TOTAL BUDGET</b>	<b>\$383,508</b>	<b>\$507,371</b>	<b>\$544,656</b>	<b>\$548,656</b>	<b>\$182,804</b>

<sup>1</sup> **Lot Cleaning**

Note: Public nuisance lien assessments (unbudgeted) may offset expenditures

**Equipment-General:**

Portable radio (2) \$7,874

**Vehicles:**

Replace high mileage vehicle (1) \$30,325

Detail per vehicle:

Base price	\$21,500
Mobile radio	\$4,000
Emergency lights/equipment	\$4,500
Striping	\$325
	<u>\$30,325</u>

**CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET**

**Police - Special Operations - 2119**  
Formerly Motorcycle only, now includes Canine

Except for personnel costs, the costs for the Canine Division (2120) will be assimilated into this division in the 2012 Fiscal Year and become identified as Special Operations.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$218,318	\$174,939	\$214,768	\$216,618	\$0
51214	Overtime Salaries	\$10,393	\$8,049	\$7,207	\$7,207	\$0
52110	F.I.C.A. Taxes-City Portion	\$16,404	\$13,439	\$16,945	\$16,945	\$0
52310	Health/Life Insurance/ Dis Ins	\$26,381	\$19,087	\$25,642	\$25,642	\$0
52320	Workers' Comp. Insurance	\$5,882	\$5,003	\$5,779	\$5,779	\$0
52330	Pension Expense	\$34,308	\$42,159	\$49,923	\$49,923	\$0
	<b>Total Payroll</b>	<b>\$311,686</b>	<b>\$262,676</b>	<b>\$320,264</b>	<b>\$322,114</b>	<b>\$0</b>
53140	Pre-Employment/Physicals	\$570	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$429	\$0	\$0	\$0	\$0
54110	Telephone	\$0	\$450	\$540	\$540	\$1,080
54630	Repair & Maintenance - Equip	\$280	\$526	\$600	\$600	\$3,000
54650	Repair & Maintenance - Vehicles	\$9,591	\$4,244	\$3,000	\$3,000	\$4,900
55210	Fuel & Oil (FY12 consolidated in 2110)	\$5,220	\$3,535	\$7,900	\$7,900	\$0
55220	Tires & Filters	\$995	\$1,930	\$2,250	\$2,250	\$3,600
55230	Operating Supplies	\$588	\$435	\$400	\$400	\$1,500
55240	Uniforms	\$1,414	\$663	\$1,000	\$1,000	\$6,240
55270	Small Tools & Equipment	\$837	\$610	\$3,590	\$3,590	\$5,105
55290	Protective Clothing	\$982	\$0	\$700	\$700	\$1,400
55430	Employee Development	\$547	\$825	\$840	\$840	\$0
55431	Employee Education Incentive	\$0	\$0	\$0	\$0	\$1,500
	<b>Total Operating</b>	<b>\$21,453</b>	<b>\$13,218</b>	<b>\$20,820</b>	<b>\$20,820</b>	<b>\$28,325</b>
	<b>Total Capital Lease</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64000	Equipment-General	\$7,890	\$0	\$0	\$0	\$0
64100	Vehicles	\$0	\$42,114	\$45,107	\$45,107	\$0
	<b>Total Capital</b>	<b>\$7,890</b>	<b>\$42,114</b>	<b>\$45,107</b>	<b>\$45,107</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$341,029</b>	<b>\$318,008</b>	<b>\$386,191</b>	<b>\$388,041</b>	<b>\$28,325</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

Police - Canine - 2120

This division will be assimilated into division 2119 during the 2012 Fiscal Year.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$95,566	\$95,922	\$92,163	\$92,163	\$0
51213	Salary Reimbursement	(\$461)	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$3,086	\$4,668	\$4,573	\$4,573	\$0
52110	F.I.C.A. Taxes-City Portion	\$7,510	\$7,658	\$7,386	\$7,386	\$0
52310	Health/Life Insurance/ Dis Ins	\$5,628	\$5,626	\$6,022	\$6,022	\$0
52320	Workers' Comp. Insurance	\$2,464	\$2,763	\$2,519	\$2,519	\$0
52330	Pension Expense	\$14,798	\$22,253	\$21,757	\$21,757	\$0
	<b>Total Payroll</b>	<b>\$128,591</b>	<b>\$138,890</b>	<b>\$134,420</b>	<b>\$134,420</b>	<b>\$0</b>
53140	Pre-Employment/Physicals	\$535	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$585	\$0	\$0	\$0	\$0
54630	Repair & Maintenance - Equip	\$1,110	\$222	\$1,000	\$1,000	\$0
54650	Repair & Maintenance - Vehicles	\$1,961	\$215	\$1,500	\$1,500	\$0
55210	Fuel & Oil (FY12 consolidated in 2110)	\$5,397	\$8,156	\$6,250	\$6,250	\$0
55220	Tires & Filters	\$494	\$0	\$840	\$840	\$0
55230	Operating Supplies	\$1,261	\$2,058	\$1,200	\$1,200	\$0
55240	Uniforms	\$310	\$418	\$800	\$800	\$0
55270	Small Tools & Equipment	\$1,197	\$1,549	\$650	\$650	\$0
55290	Protective Clothing	\$0	\$1,800	\$1,400	\$1,400	\$0
55430	Employee Development	\$0	\$835	\$500	\$500	\$0
	<b>Total Operating</b>	<b>\$12,850</b>	<b>\$15,253</b>	<b>\$14,140</b>	<b>\$14,140</b>	<b>\$0</b>
	<b>Total Capital Lease</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64000	Equipment-General	\$3,937	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$3,937</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$145,378</b>	<b>\$154,143</b>	<b>\$148,560</b>	<b>\$148,560</b>	<b>\$0</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$161,758	\$131,115	\$105,583	\$105,583	\$0
51214	Overtime Salaries	\$5,522	\$7,329	\$5,076	\$5,076	\$0
52110	F.I.C.A. Taxes-City Portion	\$12,545	\$10,494	\$8,488	\$8,488	\$0
52310	Health/Life Insurance/ Dis Ins	\$12,049	\$9,608	\$623	\$623	\$0
52320	Workers' Comp. Insurance	\$4,297	\$3,906	\$2,895	\$2,895	\$0
52330	Pension Expense	\$25,271	\$28,931	\$25,009	\$25,009	\$0
	<b>Total Payroll</b>	<b>\$221,442</b>	<b>\$191,383</b>	<b>\$147,674</b>	<b>\$147,674</b>	<b>\$0</b>
53140	Pre-Employment/Physicals	\$285	\$8,821	\$0	\$0	\$0
54010	Travel & Per Diem	\$1,483	\$8,900	\$15,000	\$13,900	\$0
54110	Telephone	\$776	\$1,350	\$1,080	\$1,080	\$0
54630	Repair & Maintenance - Equip	\$0	\$217	\$250	\$250	\$0
54632	Software Maint/Licenses	\$0	\$600	\$730	\$730	\$0
54650	Repair & Maintenance - Vehicles	\$632	\$250	\$800	\$800	\$0
55110	Office Supplies	\$0	\$966	\$650	\$650	\$0
55120	Computer / Printer / Fax	\$251	\$0	\$0	\$0	\$0
55210	Fuel & Oil (FY12 consolidated in 2110)	\$5,151	\$9,115	\$6,150	\$6,150	\$0
55220	Tires & Filters	\$356	\$337	\$980	\$980	\$0
55230	Operating Supplies	\$1,496	\$2,314	\$2,725	\$2,725	\$0
55240	Uniforms	\$922	\$4,876	\$3,665	\$3,665	\$0
55270	Small Tools & Equipment	\$451	\$1,609	\$325	\$1,425	\$0
55290	Protective Clothing	\$539	\$2,100	\$1,000	\$1,000	\$0
55411	Dues & Registrations	\$0	\$255	\$250	\$250	\$0
55430	Employee Development	\$26,134	\$5,579	\$630	\$630	\$0
55441	Accreditation	\$8,644	\$4,763	\$5,000	\$5,000	\$0
	<b>Total Operating</b>	<b>\$47,120</b>	<b>\$52,052</b>	<b>\$39,235</b>	<b>\$39,235</b>	<b>\$0</b>
	<b>Total Capital Lease</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64000	Equipment-General	\$1,276	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$1,276</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$269,838</b>	<b>\$243,435</b>	<b>\$186,909</b>	<b>\$186,909</b>	<b>\$0</b>

On October 2, 2008, the Fire Department was consolidated with Seminole County.

<u>EXPENDITURES</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
Personal Services	\$60,102	\$0	\$0	\$0	\$40,000
Operating Expenses	\$351	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$60,453</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,000</b>

**AUTHORIZED PERSONNEL - Head Count only**

NOTE - Because these 2008/2009 personnel counts only include one day of employment (October 1, 2008), these totals do not represent FTEs and thus are EXCLUDED from the City-wide FTE totals.

**Administration - 2110**

Fire Chief	1				
Administrative Assistant	-				
Data Entry Clerk	-				
<b>Total</b>	<b>1</b>	<b>0</b>	<b>0</b>		<b>0</b>

**Prevention - 2230**

Fire Marshall	1				
Fire Inspector	1				
<b>Total</b>	<b>2</b>	<b>0</b>	<b>0</b>		<b>0</b>

**Operations - 2240**

Deputy Chief	1				
Battalion Chief	3				
Lieutenant	9				
Firefighter	33				
<b>Total</b>	<b>46</b>	<b>0</b>	<b>0</b>		<b>0</b>

**Training - 2250**

Training Division Chief	1	-	-		0
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**EMS** (see Medical Transport Fund #170)

EMS Chief	1	-	-		0
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<b>TOTAL AUTHORIZED PERSONNEL</b>	<b>51</b>	<b>0</b>	<b>0</b>		<b>0</b>
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<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 10/11 FY 11/12</u>
51210	Regular Salaries	\$39,562	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$5,504	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$3,448	\$0	\$0	\$0	\$0
52310	Health/Life Insurance	(\$18)	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$4,846	\$0	\$0	\$0	\$0
52330	Pension Expense	\$6,760	\$0	\$0	\$0	\$40,000
	<b>Total Payroll</b>	<b>\$60,102</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,000</b>
54110	Telephone	\$190	\$0	\$0	\$0	\$0
54310	Utility Services	\$14	\$0	\$0	\$0	\$0
54633	Maintenance Agreements	\$247	\$0	\$0	\$0	\$0
55430	Employee Development	(\$100)	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$351</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$60,453</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,000</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 10/11 Budget</u>
51210	Regular Salaries	\$285	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$235	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$40	\$0	\$0	\$0	\$0
52310	Health/Life Insurance	\$0	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$7	\$0	\$0	\$0	\$0
52330	Pension Expense	\$78	\$0	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$645</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
54110	Telephone	\$187	\$0	\$0	\$0	\$0
54310	Utility Services	\$14	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$201</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$846</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 10/11 Budget</u>
51210	Regular Salaries	\$267	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$21	\$0	\$0	\$0	\$0
52310	Health/Life Insurance	\$0	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$106	\$0	\$0	\$0	\$0
52330	Pension Expense	\$40	\$0	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$434</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
54110	Telephone	\$1	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$435</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 10/11 Budget</u>
51210	Regular Salaries	\$39,010	\$0	\$0	\$0	\$0
51213	Salary Reimbursement	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$5,269	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$3,387	\$0	\$0	\$0	\$0
52310	Health/Life Insurance	(\$18)	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$4,733	\$0	\$0	\$0	\$0
52330	Pension Expense	\$6,642	\$0	\$0	\$0	\$40,000
	<b>Total Payroll</b>	<b>\$59,023</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,000</b>
54110	Telephone	\$2	\$0	\$0	\$0	\$0
54633	Maintenance Agreements	\$247	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$249</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$59,272</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,000</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 10/11 Budget</u>
	<b>Total Payroll</b>	\$0	\$0	\$0	\$0	\$0
55430	Employee Development	(\$100)	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	(\$100)	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL BUDGET</b>	(\$100)	\$0	\$0	\$0	\$0

<u>EXPENDITURES</u>	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
Personal Services	\$1,232,798	\$1,146,934	\$1,211,428	\$1,209,998	\$1,066,878
Operating Expenses	\$877,947	\$730,968	\$791,005	\$794,455	\$809,250
Transfers	\$93,019	\$650,854	\$35,000	\$35,250	\$0
Capital Outlay	\$41,423	\$128,105	\$52,750	\$52,750	\$29,500
<b>TOTAL EXPENDITURES</b>	<b>\$2,245,187</b>	<b>\$2,656,861</b>	<b>\$2,090,183</b>	<b>\$2,092,453</b>	<b>\$1,905,628</b>
<b><u>AUTHORIZED PERSONNEL</u></b> - in Full-Time Equivalent Units - FTEs; PT designates part-time positions (italics)					
<b><u>Administration - 7200</u></b>					
Parks & Recreation Director	1	1	1		1
Administrative Secretary	1	1	1		1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>		<b>2</b>
<b><u>Athletics - 7210</u></b>					
Recreation Supervisor	1	1	1		-
Parks and Recreation Superintendent	-	-	-		1
Program Coordinator (Sports)	1	1	1		1
Park Ranger (PT) Parks & N/W	4.15	4.15	4.15		5.11
<b>Total</b>	<b>6.15</b>	<b>6.15</b>	<b>6.15</b>		<b>7.11</b>
<b><u>Concessions - 7220</u></b>					
Concession Manager (PT)	0.74	-	-		-
Concession Attendants (PT)	0.99	-	-		-
<b>Total</b>	<b>1.73</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b><u>Parks and Grounds - 7230</u></b>					
Parks Superintendent	1	1	1		-
Parks Supervisor	-	-	-		1
Crew Chief	2	2	1		-
Irrigation Worker	1	1	0.70		1
Lead Maintenance Worker	1	1	1		1
Maintenance Worker	4	3.70	3		2
Mechanic	1	1	1		1
Spray Technician	1	1	1		-
Park Ranger (PT) Splash Pad	3.75	3.00	3.00		3.65
Maintenance Worker	-	0.75	-		-
<b>Total</b>	<b>14.95</b>	<b>14.45</b>	<b>11.70</b>		<b>9.65</b>
<b><u>Programs / Specials - 7240</u></b>					
Program Supervisor	1	1	1		-
Program Coordinator (Events)	-	-	-		1
Office Assistant (PT)	0.75	0.75	0.75		0.73
Maintenance Worker (PT)	0.75	0.75	0.75		0.73
<b>Total</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>		<b>2.46</b>
<b><u>Seniors - 7250</u></b>					
Senior Center Manager	1	1	1		1
Customer Service Rep	-	-	-		1
Program Coordinator (Senior)	-	-	-		1
Therapy-Pool Attendant (PT)	-	-	-		0.73
Office Assistant (PT)	0.84	0.84	0.84		-
Park Ranger (PT)	0.83	0.84	0.84		0.73
<b>Total</b>	<b>2.67</b>	<b>2.68</b>	<b>2.68</b>		<b>4.46</b>
<b><u>Senior Center Pool - 7251</u></b>					
Therapy-Pool Attendant	1	1	1		-
<b><u>Hound Ground - 7270</u></b>					
Maintenance Worker	0.30	0.30	0.30		-
<b><u>Splash Playgrounds - 7280</u></b>					
Maint/Monitor (PT)	2.77	2.77	2.77		-
<b>TOTAL AUTHORIZED PERSONNEL</b>	<b>34.07</b>	<b>31.85</b>	<b>29.10</b>		<b>25.68</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

Parks & Recreation - All Divisions - Summary

Account Number	Description of Expenditure	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
51210	Regular Salaries	\$914,143	\$826,337	\$849,278	\$847,848	\$738,318
51214	Overtime Salaries	\$22,116	\$16,219	\$19,322	\$19,322	\$44,401
52110	F.I.C.A. Taxes-City Portion	\$70,603	\$63,850	\$66,753	\$66,753	\$58,270
52310	Health/Life Insurance/Dis Ins	\$87,369	\$79,324	\$106,145	\$106,145	\$100,695
52320	Workers' Comp. Insurance	\$26,029	\$22,260	\$18,945	\$18,945	\$13,258
52330	Pension Expense	\$112,538	\$138,944	\$150,985	\$150,985	\$111,936
	<b>Total Payroll</b>	<b>\$1,232,798</b>	<b>\$1,146,934</b>	<b>\$1,211,428</b>	<b>\$1,209,998</b>	<b>\$1,066,878</b>
53140	Pre-Employment/Physicals	\$2,012	\$1,117	\$1,050	\$1,050	\$1,150
53160	Consulting Services	\$11,668	\$19,460	\$0	\$0	\$0
53186	Outside Services	\$111,396	\$115,514	\$127,500	\$125,500	\$179,500
53210	Audit Services	\$0	\$0	\$2,500	\$2,500	\$2,500
53411	Bank Charges	\$0	\$1,564	\$2,500	\$2,500	\$2,500
54010	Travel & Per Diem	\$1,082	\$2,215	\$1,900	\$1,900	\$2,200
54020	Automobile Allowance	\$4,200	\$4,200	\$4,200	\$4,200	\$0
54110	Telephone	\$5,686	\$5,740	\$6,500	\$6,500	\$6,500
54210	Postage	\$614	\$1,152	\$1,600	\$1,600	\$1,600
54310	Utility Services	\$126,535	\$136,307	\$151,500	\$149,500	\$151,000
54410	Equipment Rental	\$16,643	\$8,251	\$13,900	\$13,650	\$10,650
54502	Cash Over / Short	(\$7)	\$3	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$50,918	\$40,431	\$42,900	\$42,900	\$44,900
54650	Repair & Maintenance - Vehicles	\$4,156	\$3,844	\$6,000	\$6,000	\$5,000
54660	Repair & Maintenance - Building	\$39,330	\$22,759	\$25,400	\$25,400	\$24,900
54682	Repair & Maintenance - Grounds	\$194,770	\$145,333	\$155,000	\$154,500	\$101,000
54687	Repair & Maintenance - Irrigation	\$3,987	\$3,000	\$3,000	\$3,000	\$13,000
54720	Copy Machine Supplies	\$980	\$246	\$300	\$300	\$300
54730	Printing Expense	\$8,650	\$3,497	\$4,000	\$4,058	\$4,500
54800	Promotional Activities - Programs	\$8,053	\$2,903	\$3,250	\$3,500	\$3,000
54800	<u>30107</u> Promotional - Veterans Memorial	\$10,572	\$0	\$0	\$0	\$0
54800	<u>70400</u> Promotional - Scottish Highland	\$13,200	\$0	\$0	\$0	\$0
54800	<u>90100</u> Promotional - July 4th	\$42,358	\$21,514	\$0	\$0	\$10,000
54800	<u>90200</u> Promotional - Tree Lighting	\$9,532	\$9,325	\$0	\$0	\$0
54800	<u>90400</u> Promotional - Parade	\$1,910	\$0	\$0	\$0	\$0
54800	<u>90500</u> Promotional - Fall Event	\$6,778	\$5,639	\$0	\$0	\$0
54800	<u>90800</u> Promo - Mardi Gras	\$6,808	\$0	\$0	\$0	\$0
54850	Scholarship Expense	\$1,310	\$15	\$1,000	\$1,000	\$2,000
54880	Summer Camp Program	\$31,638	\$25,041	\$70,000	\$70,000	\$68,500
54890	League and Field Rental Expense	\$56,495	\$62,016	\$68,000	\$68,000	\$75,000
54920	Legal Advertising	\$307	\$35	\$50	\$50	\$100
54950	Recording Fees	\$146	\$180	\$0	\$0	\$0
55110	Office Supplies	\$3,825	\$2,462	\$3,150	\$3,150	\$2,400
55120	Computer / Fax / Printer Expense	\$2,385	\$2,224	\$3,250	\$3,250	\$3,500
55210	Fuel & Oil	\$16,450	\$17,752	\$18,400	\$18,400	\$17,550
55220	Tires & Filters	\$2,923	\$1,682	\$2,500	\$2,500	\$2,000
55230	Operating Supplies	\$13,121	\$9,939	\$12,300	\$12,242	\$8,400
55240	Uniforms	\$3,159	\$3,201	\$3,200	\$3,200	\$3,200
55260	Janitorial Supplies	\$15,531	\$16,058	\$17,450	\$17,450	\$14,500
55270	Small Tools & Equipment	\$20,226	\$24,831	\$22,100	\$27,350	\$22,800
55278	Software	\$14,208	\$243	\$120	\$120	\$2,200
55285	Pool/Splash Playground Chemicals	\$4,193	\$4,663	\$7,000	\$7,000	\$7,000
55290	Protective Clothing	\$2,855	\$2,096	\$2,800	\$2,800	\$2,200
55410	Subscriptions	\$111	\$156	\$200	\$200	\$1,500
55411	Dues & Registrations	\$2,692	\$2,674	\$4,485	\$7,185	\$5,500
55430	Employee Development	\$2,821	\$1,686	\$2,000	\$2,000	\$3,700
55440	Cert Exp - Coaches for Ptrnrshps	\$1,500	\$0	\$0	\$0	\$0
56910	Contingency - Event Public Safety	\$0	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$877,947</b>	<b>\$730,968</b>	<b>\$791,005</b>	<b>\$794,455</b>	<b>\$809,250</b>
58125	Transfer to Other Funds (#118)	\$0	\$0	\$35,000	\$35,250	\$0
58160	<u>70105</u> Transfer to LOC Debt Svc Fund	\$60,000	\$650,854	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$93,019</b>	<b>\$650,854</b>	<b>\$35,000</b>	<b>\$35,250</b>	<b>\$0</b>
62000	Buildings	\$26,285	\$0	\$0	\$0	\$0
63000	Improvements	\$0	\$0	\$10,000	\$10,000	\$23,500
64000	Equipment-General	\$9,152	\$72,315	\$32,500	\$32,500	\$0
64200	Data Processing Equipment	\$5,986	\$0	\$1,250	\$1,250	\$6,000
65000	Construction in Progress	\$0	\$55,790	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$41,423</b>	<b>\$128,105</b>	<b>\$52,750</b>	<b>\$52,750</b>	<b>\$29,500</b>
	<b>TOTAL PARKS &amp; REC BUDGET</b>	<b>\$2,245,187</b>	<b>\$2,656,861</b>	<b>\$2,090,183</b>	<b>\$2,092,453</b>	<b>\$1,905,628</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$132,048	\$124,704	\$123,881	\$124,069	\$119,374
51214	Overtime Salaries	\$703	\$372	\$1,434	\$1,434	\$1,785
52110	F.I.C.A. Taxes-City Portion	\$10,061	\$9,421	\$9,660	\$9,660	\$9,342
52310	Health/Life Insurance/Dis Ins	\$8,197	\$11,934	\$14,168	\$14,168	\$17,970
52320	Workers' Comp. Insurance	\$340	\$278	\$245	\$245	\$196
52330	Pension Expense	\$20,711	\$28,883	\$28,412	\$28,412	\$25,538
	<b>Total Payroll</b>	<b>\$172,060</b>	<b>\$175,592</b>	<b>\$177,800</b>	<b>\$177,988</b>	<b>\$174,205</b>
53160	Consulting Services	\$340	\$800	\$0	\$0	\$0
53411	Bank Charges	\$0	\$1,564	\$2,500	\$2,500	\$2,500
54010	Travel & Per Diem	\$10	\$713	\$400	\$400	\$600
54020	Automobile Allowance	\$4,200	\$4,200	\$4,200	\$4,200	\$0
54110	Telephone	\$1,373	\$1,251	\$1,800	\$1,800	\$1,800
54210	Postage	\$18	\$30	\$100	\$100	\$100
54410	Equipment Rental	\$2,391	\$2,028	\$3,850	\$3,850	\$3,850
54630	Repair & Maintenance - Equipment	\$211	\$0	\$0	\$0	\$0
54660	Repair & Maintenance - Building	\$1,815	\$486	\$1,400	\$1,400	\$1,400
54720	Copy Machine Supplies	\$685	\$0	\$0	\$0	\$0
54730	Printing Expense	\$0	\$0	\$0	\$0	\$200
54800	Promotional Activities - Programs	\$347	\$0	\$0	\$0	\$0
54920	Legal Advertising	\$307	\$35	\$50	\$50	\$100
54950	Recording Fees	\$146	\$180	\$0	\$0	\$0
55110	Office Supplies	\$1,171	\$1,432	\$1,800	\$1,800	\$1,800
55120	Computer / Fax / Printer Expense	\$1,378	\$1,678	\$2,000	\$2,000	\$2,000
55230	Operating Supplies	\$582	\$120	\$500	\$500	\$500
55260	Janitorial Supplies	\$246	\$87	\$250	\$250	\$0
55270	Small Tools & Equipment	\$622	\$449	\$500	\$500	\$500
55278	Software	\$0	\$0	\$60	\$60	\$2,000
55290	Protective Clothing	\$148	\$49	\$100	\$100	\$200
55410	Subscriptions	\$86	\$86	\$100	\$100	\$700
55411	Dues & Registrations	\$621	\$505	\$515	\$515	\$1,200
55430	Employee Development	\$465	\$480	\$500	\$500	\$1,000
	<b>Total Operating</b>	<b>\$17,162</b>	<b>\$16,173</b>	<b>\$20,625</b>	<b>\$20,625</b>	<b>\$20,450</b>
58125	Transfer to Other Funds (#118)	\$0	\$0	\$35,000	\$35,000	\$0
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$0</b>
64200	Data Processing Equipment	\$1,166	\$0	\$1,250	\$1,250	\$6,000
	<b>Total Capital</b>	<b>\$1,166</b>	<b>\$0</b>	<b>\$1,250</b>	<b>\$1,250</b>	<b>\$6,000</b>
	<b>TOTAL BUDGET</b>	<b>\$190,388</b>	<b>\$191,765</b>	<b>\$234,675</b>	<b>\$234,863</b>	<b>\$200,655</b>

**Data Processing Equipment:**

Desktop Computer (4) \$6,000

Beginning with FY 2012, division 7211 - Athletic Leagues will be assimilated into 7210 - Athletics.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$150,648	\$143,528	\$164,205	\$164,264	\$177,992
51214	Overtime Salaries	\$514	\$181	\$1,829	\$1,829	\$1,520
52110	F.I.C.A. Taxes-City Portion	\$11,198	\$10,627	\$12,776	\$12,776	\$13,807
52310	Health/Life Insurance/Dis Ins	\$7,763	\$7,654	\$8,277	\$8,277	\$14,906
52320	Workers' Comp. Insurance	\$4,947	\$4,572	\$4,327	\$4,327	\$3,130
52330	Pension Expense	\$14,089	\$19,765	\$20,717	\$20,717	\$15,796
	<b>Total Payroll</b>	<b>\$189,159</b>	<b>\$186,327</b>	<b>\$212,131</b>	<b>\$212,190</b>	<b>\$227,151</b>
53140	Pre-Employment/Physicals	\$0	\$113	\$100	\$100	\$200
54010	Travel & Per Diem	\$0	\$255	\$200	\$200	\$200
54110	Telephone	\$971	\$971	\$1,200	\$1,200	\$1,200
54880	Summer Camp Program	\$0	\$0	\$0	\$0	\$3,500
54890	League and Field Rental Expense	\$0	\$0	\$0	\$0	\$57,000
55110	Office Supplies	\$793	\$143	\$200	\$200	\$0
55230	Operating Supplies - for Ptnerships	\$1,070	\$0	\$0	\$0	\$0
55240	Uniforms	\$788	\$1,119	\$1,000	\$1,000	\$1,000
55260	Janitorial Supplies	\$99	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$2,462	\$649	\$700	\$700	\$700
55278	Software	\$13,934	\$0	\$60	\$60	\$200
55290	Protective Clothing	\$250	\$186	\$200	\$200	\$200
55410	Subscriptions	\$15	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$440	\$330	\$500	\$500	\$1,500
55430	Employee Development	\$810	\$61	\$300	\$300	\$600
	<b>Total Operating</b>	<b>\$21,632</b>	<b>\$3,827</b>	<b>\$4,460</b>	<b>\$4,460</b>	<b>\$66,300</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64200	Data Processing Equipment	\$2,489	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$2,489</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$213,280</b>	<b>\$190,154</b>	<b>\$216,591</b>	<b>\$216,650</b>	<b>\$293,451</b>

**Associated Revenues:**

347201	League Fees prev #349100 <sup>1</sup>					\$46,000
347205	Sport Camps prev #349500 <sup>2</sup>					\$6,200
347206	Field Rental (prev #347201)					\$16,000

<sup>1</sup> **Associated League Revenues:**

<u>70200</u> Softball	\$37,000
<u>70201</u> Football	\$9,000
	<u>\$46,000</u>

**League/Field Expense:**

<u>70200</u> Softball	\$33,000
<u>70201</u> Football	\$8,000
General	\$16,000
	<u>\$57,000</u>

<sup>2</sup> **Contractual Sport Camp Revenues:**

i9 - Flag Football	\$2,600
Hogan Basketball	\$2,000
Misc. Sports Camps	\$1,600
	<u>\$6,200</u>

Beginning with FY 2012, division 7211 - Athletic League will be assimilated into 7210 - Athletics.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
	<b>Total Payroll</b>	\$0	\$0	\$0	\$0	\$0
54880	Summer Camp (Sport Camps)	\$1,160	\$0	\$5,000	\$5,000	\$0
54890	XXXXX League/Field Expense	\$41,357	\$43,634	\$45,000	\$45,000	\$0
55411	Dues & Registrations	\$0	\$250	\$1,000	\$1,000	\$0
	<b>Total Operating</b>	<b>\$42,517</b>	<b>\$43,884</b>	<b>\$51,000</b>	<b>\$51,000</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$42,517</b>	<b>\$43,884</b>	<b>\$51,000</b>	<b>\$51,000</b>	<b>\$0</b>

**Associated Revenues:**

347201	League Fees prev #349100 <sup>1</sup>	\$38,402	\$33,728	\$39,000	\$39,000	This cost center moved to Div #7210
347205	Sport Camps prev #349500 <sup>2</sup>	\$6,608	\$3,380	\$13,200	\$13,200	
347206	Field Rental (prev #347201)	\$21,285	\$19,313	\$20,000	\$20,000	

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
	<b>Total Payroll</b>	\$0	\$0	\$0	\$0	\$0
53140	Pre-Employment/Physicals	\$1,000	\$0	\$0	\$0	\$0
53210	Audit Services (recategorized from 55440)	\$0	\$0	\$2,500	\$2,500	\$2,500
54210	Postage	\$596	\$1,122	\$1,500	\$1,500	\$1,500
54410	Equipment Rental	\$422	\$400	\$500	\$500	\$500
54730	Printing Expense	\$1,768	\$1,782	\$2,000	\$2,000	\$2,000
54890	League and Field Rental Expense	\$15,138	\$18,382	\$23,000	\$23,000	\$18,000
55230	Operating Supplies	\$4,978	\$3,822	\$5,000	\$5,000	\$4,000
55270	Small Tools & Equipment	\$2,618	\$1,430	\$1,700	\$1,700	\$1,500
55440	Cert Exp - Certs for Coaches	\$1,500	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$28,020</b>	<b>\$26,938</b>	<b>\$36,200</b>	<b>\$36,200</b>	<b>\$30,000</b>
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL BUDGET</b>	<b>\$28,020</b>	<b>\$26,938</b>	<b>\$36,200</b>	<b>\$36,200</b>	<b>\$30,000</b>

	<b>Associated Revenue:</b>					
347204	Partnership League Fees prev #349400 <sup>1</sup>	\$59,107	\$65,337	\$66,500	\$66,500	\$66,500

<sup>1</sup> <b>Partnership League Fee revenues:</b>	
CFK Soccer Club	\$33,000
WSBL	\$14,000
WS Babe Ruth	\$11,500
WS Grizzlies	\$8,000
	<u>\$66,500</u>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
52320	Workers' Comp. Insurance	\$24	\$0	\$0	\$0	\$0
	<b>Total Payroll</b>	\$24	\$0	\$0	\$0	\$0
54310	Utility Services	\$309	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	\$309	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL BUDGET</b>	\$333	\$0	\$0	\$0	\$0
	<b>Associated Revenue:</b>					
347210	Concession Revenue	\$558	\$0	\$0	\$0	\$0

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

Parks & Recreation - Parks & Grounds - 7230

Beginning with FY 2012, division 7270 - Hound Ground and division 7280 - Splash Pads will be assimilated into 7230 - Parks & Grounds

Account Number	Description of Expenditure	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
51210	Regular Salaries	\$404,694	\$328,619	\$339,253	\$341,276	\$250,508
51214	Overtime Salaries	\$18,938	\$13,957	\$12,311	\$12,311	\$9,295
52110	F.I.C.A. Taxes-City Portion	\$31,794	\$26,057	\$26,941	\$26,941	\$19,921
52310	Health/Life Insurance/Dis Ins	\$53,594	\$42,374	\$64,864	\$64,864	\$42,866
52320	Workers' Comp. Insurance	\$14,035	\$10,842	\$9,128	\$9,128	\$5,783
52330	Pension Expense	\$57,546	\$61,400	\$71,603	\$71,603	\$40,645
	<b>Total Payroll</b>	<b>\$580,601</b>	<b>\$483,249</b>	<b>\$524,100</b>	<b>\$526,123</b>	<b>\$369,018</b>
53140	Pre-Employment/Physicals	\$697	\$495	\$450	\$310	\$450
53160	Consulting Services	\$11,328	\$0	\$0	\$0	\$0
53186	Outside Services <sup>1</sup>	\$86,961	\$83,082	\$100,000	\$100,000	\$156,000
54010	Travel & Per Diem	\$45	\$290	\$500	\$500	\$500
54110	Telephone	\$1,786	\$2,014	\$1,800	\$1,800	\$1,800
54310	Utility Services	\$59,894	\$69,678	\$70,000	\$70,000	\$82,000
54410	Equipment Rental	\$9,811	\$4,970	\$8,000	\$8,000	\$6,300
54502	Cash Over / Short	(\$7)	\$3	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$38,656	\$35,213	\$35,000	\$35,000	\$35,000
54633	Maintenance Agreements/Contracts	\$0	\$0	\$0	\$0	\$3,000
54650	Repair & Maintenance - Vehicles	\$4,156	\$3,844	\$6,000	\$6,000	\$5,000
54660	Repair & Maintenance - Building	\$7,615	\$7,027	\$10,000	\$10,000	\$9,000
54682	Repair & Maintenance - Grounds	\$192,282	\$139,228	\$150,000	\$150,000	\$100,000
54687	Repair & Maintenance - Irrigation	\$3,987	\$3,000	\$3,000	\$3,000	\$13,000
54720	Copy Machine Supplies	\$114	\$0	\$0	\$0	\$0
55110	Office Supplies	\$498	\$0	\$0	\$0	\$0
55210	Fuel & Oil	\$16,301	\$17,639	\$17,850	\$17,850	\$17,000
55220	Tires & Filters	\$2,923	\$1,682	\$2,500	\$2,500	\$2,000
55230	Operating Supplies	\$3,443	\$3,168	\$3,000	\$3,000	\$3,100
55240	Uniforms	\$2,177	\$2,000	\$2,000	\$2,000	\$2,000
55260	Janitorial Supplies	\$11,338	\$11,679	\$12,000	\$12,000	\$10,000
55270	Small Tools & Equipment	\$9,431	\$11,136	\$14,000	\$14,000	\$11,200
55285	Pool/Splash Playground Chemicals	\$0	\$0	\$0	\$0	\$3,000
55290	Protective Clothing	\$2,457	\$1,861	\$2,500	\$2,500	\$1,800
55410	Subscriptions	\$0	\$0	\$0	\$0	\$700
55411	Dues & Registrations	\$560	\$410	\$750	\$750	\$500
55430	Employee Development	\$464	\$380	\$500	\$500	\$500
	<b>Total Operating</b>	<b>\$466,917</b>	<b>\$398,799</b>	<b>\$439,850</b>	<b>\$439,710</b>	<b>\$463,850</b>
58125	70109 T/fer to Other (Trotwood Improv)	\$33,019	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$33,019</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
63000	Improvements	\$0	\$0	\$10,000	\$10,000	\$20,000
64000	Equipment-General	\$7,457	\$46,484	\$20,000	\$20,000	\$0
64200	Data Processing Equipment	\$1,165	\$0	\$0	\$0	\$0
64400	Machinery	\$0	\$0	\$9,000	\$9,000	\$0
	<b>Total Capital</b>	<b>\$8,622</b>	<b>\$46,484</b>	<b>\$39,000</b>	<b>\$39,000</b>	<b>\$20,000</b>
	<b>TOTAL BUDGET</b>	<b>\$1,089,159</b>	<b>\$928,532</b>	<b>\$1,002,950</b>	<b>\$1,004,833</b>	<b>\$852,868</b>

<sup>1</sup> During fiscal year 2008-2009, due to substantial savings to the City, the decision was made to outsource the maintenance of the Neighborhood Parks. Additionally, in fiscal year 2010-2011, chemical services were outsourced.

**Associated Revenue:**

369101	70216 Misc Revenue (Hound Ground Banners)	In prior years, this cost center was in Division 7270 - Hound Ground	\$2,000
347515	Splash Playground Revenue	In prior years, this cost center was in Division 7280 - Splash Playground	\$20,000

**Improvements:**

Park bathroom improvements \$20,000

Account Number	Description of Expenditure	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
51210	Regular Salaries	\$90,160	\$92,469	\$70,248	\$70,248	\$57,141
51214	Overtime Salaries	\$881	\$340	\$0	\$0	\$1,520
52110	F.I.C.A. Taxes-City Portion	\$6,964	\$7,099	\$5,411	\$5,411	\$4,524
52310	Health/Life Insurance/Dis Ins	\$5,409	\$5,371	\$5,729	\$5,729	\$6,216
52320	Workers' Comp. Insurance	\$2,523	\$2,531	\$1,495	\$1,495	\$1,049
52330	Pension Expense	\$6,572	\$9,457	\$9,813	\$9,813	\$6,778
	<b>Total Payroll</b>	<b>\$112,509</b>	<b>\$117,267</b>	<b>\$92,696</b>	<b>\$92,696</b>	<b>\$77,228</b>
53140	Pre-Employment/Physicals	\$54	\$78	\$100	\$100	\$100
53160	Consulting Services	\$0	\$16,790	\$0	\$0	\$0
53186	Outside Services (Janitorial)	\$0	\$0	\$500	\$500	\$500
54010	Travel & Per Diem	\$806	\$957	\$300	\$300	\$600
54110	Telephone	\$512	\$535	\$600	\$600	\$600
54310	Utility Services	\$12,650	\$12,065	\$13,900	\$13,900	\$13,400
54410	Equipment Rental	\$0	\$0	\$250	\$0	\$0
54630	Repair & Maintenance - Equipment	\$688	\$352	\$900	\$900	\$900
54660	Repair & Maintenance - Building	\$16,425	\$5,298	\$4,500	\$4,500	\$5,000
54682	Repair & Maintenance - Grounds	\$0	\$0	\$500	\$0	\$1,000
54730	Printing Expense	\$6,518	\$1,715	\$2,000	\$2,000	\$2,000
54800	Promotional Activities - Programs	\$7,706	\$2,903	\$3,250	\$3,500	\$3,000
54850	Scholarship Expense	\$1,310	\$15	\$1,000	\$1,000	\$2,000
54880	Summer Camp Program <sup>1</sup>	\$30,478	\$25,041	\$65,000	\$65,000	\$65,000
55110	Office Supplies	\$737	\$649	\$800	\$800	\$600
55120	Computer / Fax / Printer Expense	\$177	\$0	\$200	\$200	\$200
55210	Fuel & Oil	\$149	\$113	\$550	\$550	\$550
55230	Operating Supplies	\$83	\$109	\$300	\$300	\$300
55260	Janitorial Supplies	\$986	\$946	\$1,000	\$1,000	\$1,000
55270	Small Tools & Equipment	\$1,103	\$114	\$800	\$1,050	\$5,000
55278	Software	\$274	\$0	\$0	\$0	\$0
55410	Subscriptions	\$10	\$70	\$100	\$100	\$100
55411	Dues & Registrations	\$425	\$199	\$200	\$200	\$400
55430	Employee Development	\$628	\$424	\$300	\$300	\$600
	<b>Total Operating</b>	<b>\$81,719</b>	<b>\$68,373</b>	<b>\$97,050</b>	<b>\$96,800</b>	<b>\$102,850</b>
58125	Transfer to Other Funds (#118)	\$0	\$0	\$0	\$250	\$0
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250</b>	<b>\$0</b>
62000	Buildings	\$26,285	\$0	\$0	\$0	\$0
64000	Equipment-General	\$1,695	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$1,166	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$29,146</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$223,374</b>	<b>\$185,640</b>	<b>\$189,746</b>	<b>\$189,746</b>	<b>\$180,078</b>
<b>Associated Revenue:</b>						
347202	Summer Camp Program prev #349200	\$58,543	\$58,157	\$65,000	\$65,000	\$65,000
347203	Program Fees prev #349300	\$4,008	\$3,349	\$1,500	\$1,500	\$1,500

<sup>1</sup> Note: Each year, a portion of this line code is moved into the appropriate payroll accounts to account for the camp counselors' payroll. This is the reason for the seemingly large variance between the previous year actuals and the current and prospective year budgets. See the offsetting variance in the payroll accounts.

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

Parks & Recreation - Seniors - 7250

Beginning with FY 2012, division 7251 - Senior Center Pool will be assimilated into 7250 - Seniors

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$74,568	\$71,296	\$76,745	\$76,745	\$133,303
51214	Overtime Salaries	\$0	\$560	\$0	\$0	\$5,281
52110	F.I.C.A. Taxes-City Portion	\$5,736	\$5,529	\$5,908	\$5,908	\$10,676
52310	Health/Life Insurance/Dis Ins	\$5,479	\$5,421	\$5,781	\$5,781	\$18,737
52320	Workers' Comp. Insurance	\$2,147	\$1,960	\$1,699	\$1,699	\$3,100
52330	Pension Expense	\$8,208	\$11,543	\$11,699	\$11,699	\$23,179
	<b>Total Payroll</b>	<b>\$96,138</b>	<b>\$96,309</b>	<b>\$101,832</b>	<b>\$101,832</b>	<b>\$194,276</b>
53140	Pre-Employment/Physicals	\$0	\$78	\$0	\$0	\$400
53186	Outside Services (bus)	\$24,435	\$21,872	\$25,000	\$25,000	\$23,000
54010	Travel & Per Diem	\$0		\$300	\$300	\$300
54110	Telephone	\$480	\$483	\$600	\$600	\$1,100
54310	Utility Services	\$41,664	\$42,527	\$50,000	\$48,000	\$55,600
54630	Repair & Maintenance - Equipment	\$1,799	\$2,349	\$3,000	\$3,000	\$9,000
54660	Repair & Maintenance - Building	\$10,142	\$5,124	\$5,000	\$5,000	\$9,500
54682	Repair & Maintenance - Grounds	\$2,488	\$0	\$500	\$500	\$0
54720	Copy Machine Supplies	\$0	\$246	\$300	\$300	\$300
54730	Printing Expense	\$364	\$0	\$0	\$0	\$300
55110	Office Supplies	\$286	\$93	\$100	\$100	\$0
55120	Computer / Fax / Printer Expense	\$630	\$346	\$850	\$850	\$1,300
55230	Operating Supplies	\$184	\$93	\$400	\$342	\$500
55240	Uniforms	\$0	\$0	\$0	\$0	\$200
55260	Janitorial Supplies	\$2,373	\$2,830	\$3,500	\$3,500	\$3,500
55270	Small Tools & Equipment	\$1,742	\$1,256	\$1,400	\$3,400	\$3,900
55278	Software	\$0	\$243	\$0	\$0	\$0
55285	Pool/Splash Playground Chemicals	\$0	\$0	\$0	\$0	\$4,000
55411	Dues & Registrations	\$276	\$100	\$250	\$250	\$1,900
55430	Employee Development	\$0	\$36	\$100	\$100	\$1,000
	<b>Total Operating</b>	<b>\$86,863</b>	<b>\$77,676</b>	<b>\$91,300</b>	<b>\$91,242</b>	<b>\$115,800</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
63000	Improvements	\$0	\$0	\$0	\$0	\$3,500
64000	Equipment-General	\$0	\$7,989	\$12,500	\$12,500	\$0
	<b>Total Capital</b>	<b>\$0</b>	<b>\$7,989</b>	<b>\$12,500</b>	<b>\$12,500</b>	<b>\$3,500</b>
	<b>TOTAL BUDGET</b>	<b>\$183,001</b>	<b>\$181,974</b>	<b>\$205,632</b>	<b>\$205,574</b>	<b>\$313,576</b>
<b>Associated Revenue:</b>						
347505	Senior Center Annual Registrations	\$15,040	\$13,741	\$10,000	\$10,000	\$10,000
347510	Senior Center Therapy Pool Memberships					\$35,000
	<b>Improvements:</b>					
	Park bathroom improvements	\$3,500				

Beginning with FY 2012, division 7251 - Senior Center Pool will be assimilated into 7250 - Seniors

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$28,226	\$28,868	\$28,672	\$24,972	\$0
51214	Overtime Salaries	\$0	\$470	\$1,434	\$1,434	\$0
52110	F.I.C.A. Taxes-City Portion	\$2,185	\$2,277	\$2,340	\$2,340	\$0
52310	Health/Life Insurance/Dis Ins	\$5,326	\$5,298	\$5,639	\$5,639	\$0
52320	Workers' Comp. Insurance	\$934	\$924	\$792	\$792	\$0
52330	Pension Expense	\$3,957	\$6,555	\$6,882	\$6,882	\$0
	<b>Total Payroll</b>	<b>\$40,628</b>	<b>\$44,392</b>	<b>\$45,759</b>	<b>\$42,059</b>	<b>\$0</b>
53140	Pre-Employment/Physicals	\$261	\$353	\$400	\$540	\$0
53186	Outside Serv-Temp Serv	\$0	\$0	\$2,000	\$0	\$0
54010	Travel & Per Diem	\$221	\$0	\$200	\$200	\$0
54110	Telephone	\$564	\$486	\$500	\$500	\$0
54310	Utility Services	\$7,406	\$7,650	\$12,000	\$12,000	\$0
54410	Equipment Rental	\$120	\$0	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$9,564	\$2,517	\$4,000	\$4,000	\$0
54660	Repair & Maintenance - Building	\$3,333	\$4,824	\$4,500	\$4,500	\$0
54720	Copy Machine Supplies	\$181	\$0	\$0	\$0	\$0
54730	Printing Expense	\$0	\$0	\$0	\$58	\$0
55110	Office Supplies	\$340	\$145	\$250	\$250	\$0
55120	Computer / Fax / Printer Expense	\$200	\$200	\$200	\$200	\$0
55230	Operating Supplies	\$58	\$0	\$100	\$100	\$0
55240	Uniforms	\$194	\$82	\$200	\$200	\$0
55260	Janitorial Supplies	\$89	\$116	\$200	\$200	\$0
55270	Small Tools & Equipment	\$2,248	\$1,658	\$2,500	\$5,500	\$0
55285	Pool/Splash Playground Chemicals	\$2,800	\$3,669	\$4,000	\$4,000	\$0
55411	Dues & Registrations	\$210	\$560	\$800	\$3,500	\$0
55420	Operational Books	\$220	\$0	\$0	\$0	\$0
55430	Employee Development	\$454	\$305	\$300	\$300	\$0
	<b>Total Operating</b>	<b>\$28,463</b>	<b>\$22,565</b>	<b>\$32,150</b>	<b>\$36,048</b>	<b>\$0</b>
58160	70105 Transfer to LOC Debt Svc Fund <sup>1</sup>	\$60,000	\$650,854	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$60,000</b>	<b>\$650,854</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$129,091</b>	<b>\$717,811</b>	<b>\$77,909</b>	<b>\$78,107</b>	<b>\$0</b>

**Associated Revenue:**

347510	Senior Center Pool Memberships	\$32,275	\$29,170	\$20,000	\$20,000	This cost center moved to Div #7250
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<sup>1</sup> In fiscal year 2008, \$750,000 was drawn down from a line of credit for the Senior Center Expansion. The balance on this line of credit was paid off in fiscal year 2010 and is so reflected by a transfer to the Debt Service Fund (#230).

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51214	Overtime - Community Event Public Safety	\$0	\$0	\$0	\$0	\$25,000
	<b>Total Payroll</b>	\$0	\$0	\$0	\$0	\$25,000
54800	<u>30107</u> Promotional - Veterans Day	\$10,572	\$0	\$0	\$0	\$0
54800	<u>70400</u> Promotional - Scottish Highland	\$13,200	\$0	\$0	\$0	\$0
54800	<u>90100</u> Promotional - July 4th	\$42,358	\$21,514	\$0	\$0	\$10,000
54800	<u>90200</u> Promotional - Tree Lighting <sup>2</sup>	\$9,532	\$9,325	\$0	\$0	\$0
54800	<u>90400</u> Promotional - Parade	\$1,910	\$0	\$0	\$0	\$0
54800	<u>90500</u> Promotional - Hometown Harvest	\$6,778	\$5,639	\$0	\$0	\$0
54800	<u>90800</u> Promo - Mardi Gras	\$6,808	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	\$91,158	\$36,478	\$0	\$0	\$10,000
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL BUDGET</b>	\$91,158	\$36,478	\$0	\$0	\$35,000
	<b>Associated Potential Revenues:</b>					
347400	Booth Rentals (prev #362100)					
	<u>90100</u> July 4th	\$0	\$2,770	\$0	\$0	\$0
	<u>90200</u> Tree Lighting/Parade	\$0	\$1,700	\$0	\$0	\$0
	<u>90500</u> Hometown Harvest	\$0	\$2,225	\$0	\$0	\$0
	<u>90600</u> Dancing Under Stars	\$0	\$0	\$0	\$0	\$0
	<u>90700</u> Festival of the Arts	\$0	\$328	\$0	\$0	\$0
	<b>Total Booth Rentals</b>	\$0	\$7,023	\$0	\$0	\$0
366000	Donations (prev #361200, 366200):					
	<u>90100</u> July 4th	\$0	\$12,425	\$0	\$0	\$0
	<u>90200</u> Tree Lighting/Parade	\$0	\$2,095	\$0	\$0	\$0
	<u>90500</u> Hometown Harvest	\$3,000	\$2,375	\$0	\$0	\$0
	<u>90700</u> Festival of the Arts	\$8,514	\$0	\$0	\$0	\$0
	<b>Total Donations</b>	\$11,514	\$16,895	\$0	\$0	\$0

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

Parks & Recreation - Hound Ground - 7270

Beginning with FY 2012, division 7270 - Hound Ground will be assimilated into 7230 - Parks & Grounds

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$9,699	\$6,649	\$7,871	\$7,871	\$0
51214	Overtime Salaries	\$0	\$0	\$394	\$394	\$0
52110	F.I.C.A. Taxes-City Portion	\$739	\$504	\$632	\$632	\$0
52310	Health/Life Insurance/Dis Ins	\$1,601	\$1,272	\$1,687	\$1,687	\$0
52320	Workers' Comp. Insurance	\$309	\$208	\$214	\$214	\$0
52330	Pension Expense	\$1,455	\$1,341	\$1,859	\$1,859	\$0
	<b>Total Payroll</b>	<b>\$13,803</b>	<b>\$9,974</b>	<b>\$12,657</b>	<b>\$12,657</b>	<b>\$0</b>
53160	Consulting Services	\$0	\$1,870	\$0	\$0	\$0
53186	Outside Serv-Temp Serv	\$0	\$10,560	\$0	\$0	\$0
54310	Utility Services	\$0	\$153	\$600	\$600	\$0
54410	Equipment Rental	\$3,899	\$853	\$1,300	\$1,300	\$0
54682	Repair & Maintenance - Grounds	\$0	\$6,105	\$4,000	\$4,000	\$0
55230	Operating Supplies	\$805	\$1,140	\$1,000	\$1,000	\$0
55260	Janitorial Supplies	\$400	\$400	\$500	\$500	\$0
55270	Small Tools & Equipment	\$0	\$8,139	\$500	\$500	\$0
	<b>Total Operating</b>	<b>\$5,104</b>	<b>\$29,220</b>	<b>\$7,900</b>	<b>\$7,900</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64000	Equipment-General	\$0	\$17,842	\$0	\$0	\$0
65000	Construction in Progress	\$0	\$55,790	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$0</b>	<b>\$73,632</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$18,907</b>	<b>\$112,826</b>	<b>\$20,557</b>	<b>\$20,557</b>	<b>\$0</b>

Beginning with FY 2012, division 7280 - Splash Pads will be assimilated into 7230 - Parks & Grounds

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 08/09 Actual</u>	<u>FY 09/10 Actual</u>	<u>Original FY 10/11 Budget</u>	<u>Revised FY 10/11 Budget</u>	<u>FY 11/12 Budget</u>
51210	Regular Salaries	\$24,100	\$30,204	\$38,403	\$38,403	\$0
51214	Overtime Salaries	\$1,080	\$339	\$1,920	\$1,920	\$0
52110	F.I.C.A. Taxes-City Portion	\$1,926	\$2,336	\$3,085	\$3,085	\$0
52310	Health/Life Insurance/Dis Ins	\$0	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$770	\$945	\$1,045	\$1,045	\$0
52330	Pension Expense	\$0	\$0	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$27,876</b>	<b>\$33,824</b>	<b>\$44,453</b>	<b>\$44,453</b>	<b>\$0</b>
54310	Utility Services	\$4,612	\$4,234	\$5,000	\$5,000	\$0
55230	Operating Supplies	\$1,918	\$1,487	\$2,000	\$2,000	\$0
55285	Pool/Splash Playground Chemicals	\$1,393	\$994	\$3,000	\$3,000	\$0
55411	Dues & Registrations	\$160	\$320	\$470	\$470	\$0
	<b>Total Operating</b>	<b>\$8,083</b>	<b>\$7,035</b>	<b>\$10,470</b>	<b>\$10,470</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$35,959</b>	<b>\$40,859</b>	<b>\$54,923</b>	<b>\$54,923</b>	<b>\$0</b>

**Associated Potential Revenues:**

347515	Splash Playground Revenue	\$23,995	\$20,985	\$30,000	\$30,000	This cost center moved to Div #7230
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		FY 12 Budget				
		<u>Total</u>	<u>Executive</u>	<u>Gen Gov't</u>	<u>Finance</u>	<u>Gen Svc</u>
<b>Payroll</b>						
51110	Mayor's Expense	\$14,400	\$14,400	\$0	\$0	\$0
51111	Commission Expense	\$60,000	\$60,000	\$0	\$0	\$0
51210	Regular Salaries	\$7,074,782	\$430,867	\$0	\$694,452	\$0
51214	Overtime Salaries	\$221,383	\$6,178	\$0	\$6,950	\$0
52110	F.I.C.A. Taxes-City Portion	\$563,455	\$39,465	\$0	\$53,730	\$0
52310	Health/Life Insurance/Dis Ins	\$973,320	\$47,646	\$0	\$71,350	\$0
52320	Workers' Comp. Insurance	\$128,516	\$826	\$0	\$1,125	\$0
52330	Pension Expense	\$1,481,428	\$91,910	\$0	\$136,728	\$0
	<b>Total</b>	<b>\$10,517,284</b>	<b>\$691,292</b>	<b>\$0</b>	<b>\$964,335</b>	<b>\$0</b>
<b>Operating</b>						
52510	Unemployment Compensation	\$90,000	\$0	\$0	\$90,000	\$0
53111	Legal Services - General	\$215,000	\$0	\$215,000	\$0	\$0
53112	Financial Advisor	\$17,500	\$0	\$0	\$17,500	\$0
53117	Legal Services - Labor	\$1,000	\$0	\$1,000	\$0	\$0
53118	Legal Services - Litigation	\$40,000	\$0	\$40,000	\$0	\$0
53119	Legal/Actuarial/Consulting- Pension	\$5,000	\$0	\$5,000	\$0	\$0
53120	Codification	\$3,000	\$3,000	\$0	\$0	\$0
53130	Trustee Fees	\$1,000	\$0	\$1,000	\$0	\$0
53140	Pre-Employment/Physicals	\$10,964	\$80	\$0	\$190	\$0
53160	Consulting	\$500	\$0	\$0	\$0	\$0
53179	Consulting Services - Town Center	\$2,000	\$0	\$0	\$0	\$0
53180	Consultant Services	\$23,500	\$0	\$12,000	\$1,500	\$0
53186	Outside Temp Services	\$179,500	\$0	\$0	\$0	\$0
53188	Contract Services	\$162,200	\$0	\$0	\$162,200	\$0
53210	Audit Services	\$46,500	\$0	\$0	\$46,500	\$0
53410	Contractual Service Costs	\$129,400	\$0	\$700	\$0	\$0
53411	Service Charges	\$8,600	\$0	\$6,100	\$0	\$0
54010	Travel & Per Diem	\$28,700	\$7,150	\$0	\$1,150	\$0
54020	Automobile Allowance	\$3,600	\$3,600	\$0	\$0	\$0
54110	Telephones	\$118,281	\$5,650	\$0	\$1,850	\$0
54210	Postage	\$83,180	\$1,350	\$0	\$72,750	\$0
54310	Utility Services	\$282,000	\$0	\$0	\$0	\$0
54311	Utility Services - City Hall	\$60,000	\$0	\$0	\$0	\$0
54312	Utility Services - Streetlighting	\$447,200	\$0	\$0	\$0	\$0
54382	Lot Cleaning	\$6,000	\$0	\$0	\$0	\$0
54410	Equipment Rental	\$11,550	\$0	\$0	\$0	\$0
54451	Trail Lease Costs	\$300	\$0	\$300	\$0	\$0
54501	Collection Services	\$2,000	\$0	\$0	\$2,000	\$0
54510	General Insurance	\$298,000	\$0	\$0	\$298,000	\$0
54511	General Insurance Settlements	\$42,000	\$0	\$0	\$42,000	\$0
54630	Repair & Maintenance - Equipment	\$76,275	\$200	\$0	\$750	\$0
54632	Software Maintenance & Licenses	\$12,109	\$0	\$0	\$2,600	\$0
54633	Maint. Agree & Contracts	\$245,615	\$0	\$0	\$8,365	\$0
54634	Web Site Maint & Dev	\$4,300	\$0	\$0	\$0	\$0
54640	Repair & Maintenance - Comm	\$6,950	\$0	\$0	\$0	\$0
54644	Repair & Maintenance - Town Center	\$130,000	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$53,776	\$0	\$0	\$0	\$0
54660	Repair & Maintenance - Building	\$49,100	\$0	\$0	\$0	\$0
54661	Repair & Maintenance - City Hall	\$30,000	\$0	\$0	\$0	\$0
54682	Repair & Maintenance - Grounds	\$414,300	\$0	\$0	\$0	\$0
54687	Repair & Maintenance - Irrigation	\$13,000	\$0	\$0	\$0	\$0
54710	Election Printing	\$1,000	\$1,000	\$0	\$0	\$0
54720	Fax & Copy Machine	\$18,580	\$0	\$0	\$0	\$0
54730	Printing Expense	\$19,950	\$950	\$0	\$7,600	\$0
54731	Publications-Newsletter	\$4,000	\$4,000	\$0	\$0	\$0
54800	Promotional Activities	\$28,050	\$6,500	\$0	\$0	\$0
54810	Employee Relations	\$16,250	\$0	\$0	\$13,500	\$0
54850	Scholarship Expense	\$2,000	\$0	\$0	\$0	\$0
54880	Summer Youth Program	\$68,500	\$0	\$0	\$0	\$0
54890	League and Field Rental Expense	\$75,000	\$0	\$0	\$0	\$0
54891	Community Youth Organization	\$3,325	\$0	\$0	\$0	\$0
54920	Legal Advertising	\$4,100	\$1,200	\$0	\$600	\$0
54930	Classified Advertising	\$1,750	\$0	\$0	\$0	\$0
54950	Recording Fees	\$2,060	\$400	\$0	\$60	\$0

	<u>Info Svc</u>	<u>PW</u>	<u>Com Dev</u>	<u>Police</u>	<u>Fire</u>	<u>P&amp;R</u>
<b>Payroll</b>						
51110	Mayor's Expense	\$0	\$0	\$0	\$0	\$0
51111	Commission Expense	\$0	\$0	\$0	\$0	\$0
51210	Regular Salaries	\$428,524	\$544,954	\$349,643	\$3,888,024	\$738,318
51214	Overtime Salaries	\$8,356	\$9,264	\$1,157	\$145,077	\$44,401
52110	F.I.C.A. Taxes-City Portion	\$33,495	\$42,435	\$26,983	\$309,077	\$58,270
52310	Health/Life Insurance/Dis Ins	\$50,022	\$109,778	\$46,286	\$547,543	\$100,695
52320	Workers' Comp. Insurance	\$701	\$21,195	\$5,681	\$85,730	\$13,258
52330	Pension Expense	\$91,252	\$115,781	\$73,454	\$820,367	\$111,936
	<b>Total</b>	<b>\$612,350</b>	<b>\$843,407</b>	<b>\$503,204</b>	<b>\$5,795,818</b>	<b>\$40,000</b>
	<b>Operating</b>					
52510	Unemployment Compensation	\$0	\$0	\$0	\$0	\$0
53111	Legal Services - General	\$0	\$0	\$0	\$0	\$0
53112	Financial Advisor	\$0	\$0	\$0	\$0	\$0
53117	Legal Services - Labor	\$0	\$0	\$0	\$0	\$0
53118	Legal Services - Litigation	\$0	\$0	\$0	\$0	\$0
53119	Legal/Actuarial/Consulting- Pension	\$0	\$0	\$0	\$0	\$0
53120	Codification	\$0	\$0	\$0	\$0	\$0
53130	Trustee Fees	\$0	\$0	\$0	\$0	\$0
53140	Pre-Employment/Physicals	\$0	\$1,000	\$0	\$8,544	\$1,150
53160	Consulting	\$0	\$500	\$0	\$0	\$0
53179	Consulting Services - Town Center	\$0	\$0	\$2,000	\$0	\$0
53180	Consultant Services	\$0	\$0	\$10,000	\$0	\$0
53186	Outside Temp Services	\$0	\$0	\$0	\$0	\$179,500
53188	Contract Services	\$0	\$0	\$0	\$0	\$0
53210	Audit Services	\$0	\$0	\$0	\$0	\$0
53410	Contractual Service Costs	\$0	\$0	\$0	\$126,200	\$2,500
53411	Service Charges	\$0	\$0	\$0	\$0	\$2,500
54010	Travel & Per Diem	\$450	\$100	\$2,650	\$15,000	\$2,200
54020	Automobile Allowance	\$0	\$0	\$0	\$0	\$0
54110	Telephones	\$17,661	\$950	\$2,570	\$83,100	\$6,500
54210	Postage	\$30	\$500	\$550	\$6,400	\$1,600
54310	Utility Services	\$0	\$30,000	\$44,000	\$57,000	\$151,000
54311	Utility Services - City Hall	\$0	\$60,000	\$0	\$0	\$0
54312	Utility Services - Streetlighting	\$0	\$0	\$447,200	\$0	\$0
54382	Lot Cleaning	\$0	\$0	\$0	\$6,000	\$0
54410	Equipment Rental	\$0	\$300	\$100	\$500	\$10,650
54451	Trail Lease Costs	\$0	\$0	\$0	\$0	\$0
54501	Collection Services	\$0	\$0	\$0	\$0	\$0
54510	General Insurance	\$0	\$0	\$0	\$0	\$0
54511	General Insurance Settlements	\$0	\$0	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$0	\$8,600	\$350	\$21,475	\$44,900
54632	Software Maintenance & Licenses	\$0	\$0	\$0	\$9,509	\$0
54633	Maint. Agree & Contracts	\$230,250	\$3,200	\$0	\$800	\$3,000
54634	Web Site Maint & Dev	\$4,300	\$0	\$0	\$0	\$0
54640	Repair & Maintenance - Comm	\$0	\$1,950	\$0	\$5,000	\$0
54644	Repair & Maintenance - Town Center	\$0	\$0	\$130,000	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$0	\$6,850	\$800	\$41,126	\$5,000
54660	Repair & Maintenance - Building	\$0	\$4,900	\$0	\$19,300	\$24,900
54661	Repair & Maintenance - City Hall	\$0	\$30,000	\$0	\$0	\$0
54682	Repair & Maintenance - Grounds	\$0	\$9,000	\$304,300	\$0	\$101,000
54687	Repair & Maintenance - Irrigation	\$0	\$0	\$0	\$0	\$13,000
54710	Election Printing	\$0	\$0	\$0	\$0	\$0
54720	Fax & Copy Machine	\$10,000	\$0	\$0	\$8,280	\$300
54730	Printing Expense	\$0	\$100	\$400	\$6,400	\$4,500
54731	Publications-Newsletter	\$0	\$0	\$0	\$0	\$0
54800	Promotional Activities	\$0	\$0	\$2,000	\$6,550	\$13,000
54810	Employee Relations	\$0	\$0	\$0	\$2,750	\$0
54850	Scholarship Expense	\$0	\$0	\$0	\$0	\$2,000
54880	Summer Youth Program	\$0	\$0	\$0	\$0	\$68,500
54890	League and Field Rental Expense	\$0	\$0	\$0	\$0	\$75,000
54891	Community Youth Organization	\$0	\$0	\$0	\$3,325	\$0
54920	Legal Advertising	\$0	\$0	\$2,200	\$0	\$100
54930	Classified Advertising	\$0	\$0	\$1,750	\$0	\$0
54950	Recording Fees	\$0	\$0	\$100	\$1,500	\$0

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

GENERAL FUND EXPENDITURE RECAP BY LINE ITEM  
Fiscal Year 2011-2012 Budget

		FY 12 Budget				
		<u>Total</u>	<u>Executive</u>	<u>Gen Gov't</u>	<u>Finance</u>	<u>Gen Svc</u>
55110	Office Supplies	\$26,910	\$1,800	\$0	\$3,800	\$0
55120	Computer/Printer/Fax Supplies	\$20,035	\$900	\$0	\$4,500	\$0
55201	US 17-92 Tax Payment	\$43,203	\$0	\$43,203	\$0	\$0
55210	Fuel & Oil	\$305,990	\$0	\$0	\$0	\$0
55220	Tires & Filters	\$27,865	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$36,820	\$2,145	\$0	\$1,450	\$0
55240	Uniforms	\$46,772	\$0	\$0	\$0	\$0
55250	Street Signs	\$6,000	\$0	\$0	\$0	\$0
55260	Janitorial Supplies	\$24,850	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$54,274	\$1,100	\$0	\$1,050	\$0
55275	Communications Support	\$900	\$0	\$0	\$900	\$0
55278	Software Systems	\$7,078	\$700	\$0	\$0	\$0
55285	Pool/Splash Playground Chemicals	\$7,000	\$0	\$0	\$0	\$0
55290	Protective Clothing	\$16,000	\$0	\$0	\$0	\$0
55410	Subscriptions	\$2,520	\$170	\$0	\$0	\$0
55411	Dues & Registrations	\$27,825	\$13,350	\$0	\$1,810	\$0
55420	Operational Books	\$200	\$0	\$0	\$0	\$0
55430	Employee Development	\$54,580	\$1,250	\$0	\$9,400	\$0
55431	Employee Education Incentive	\$18,000	\$1,500	\$0	\$1,500	\$0
55441	Accreditation Expense	\$5,000	\$0	\$0	\$0	\$0
56910	Contingencies	\$175,000	\$0	\$175,000	\$0	\$0
58300	Grants/Aids - Econ Dev	\$82,500	\$7,500	\$75,000	\$0	\$0
	<b>Total</b>	<b>\$4,587,787</b>	<b>\$65,495</b>	<b>\$574,303</b>	<b>\$793,525</b>	<b>\$0</b>
<b>Interfund Transfers</b>						
58125	Transfer to Other Funds	\$55,500	\$0	\$55,500	\$0	\$0
58160	Transfer to LOC Debt Service	\$1,088,500	\$0	\$1,088,500	\$0	\$0
	<b>Total</b>	<b>\$1,144,000</b>	<b>\$0</b>	<b>\$1,144,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital</b>						
63000	Improvements	\$23,500	\$0	\$0	\$0	\$0
64000	Equipment-General	\$119,096	\$0	\$0	\$0	\$0
64100	Vehicles	\$242,450	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$17,550	\$0	\$0	\$0	\$0
65000	Construction in Progress	\$369,750	\$0	\$0	\$0	\$0
	<b>Total</b>	<b>\$772,346</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total</b>	<b>\$17,021,417</b>	<b>\$756,787</b>	<b>\$1,718,303</b>	<b>\$1,757,860</b>	<b>\$0</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

GENERAL FUND EXPENDITURE RECAP BY LINE ITEM  
Fiscal Year 2011-2012 Budget

	<u>Info Svc</u>	<u>PW</u>	<u>Com Dev</u>	<u>Police</u>	<u>Fire</u>	<u>P&amp;R</u>
55110 Office Supplies	\$5,400	\$300	\$3,310	\$9,900	\$0	\$2,400
55120 Computer/Printer/Fax Supplies	\$4,600	\$400	\$1,350	\$4,785	\$0	\$3,500
55201 US 17-92 Tax Payment	\$0	\$0	\$0	\$0	\$0	\$0
55210 Fuel & Oil	\$0	\$45,800	\$8,400	\$234,240	\$0	\$17,550
55220 Tires & Filters	\$0	\$6,000	\$1,300	\$18,565	\$0	\$2,000
55230 Operating Supplies	\$500	\$1,300	\$400	\$22,625	\$0	\$8,400
55240 Uniforms	\$0	\$4,400	\$200	\$38,972	\$0	\$3,200
55250 Street Signs	\$0	\$6,000	\$0	\$0	\$0	\$0
55260 Janitorial Supplies	\$0	\$5,950	\$0	\$4,400	\$0	\$14,500
55270 Small Tools & Equipment	\$3,770	\$5,200	\$950	\$19,404	\$0	\$22,800
55275 Communications Support	\$0	\$0	\$0	\$0	\$0	\$0
55278 Software Systems	\$1,300	\$0	\$500	\$2,378	\$0	\$2,200
55285 Pool/Splash Playground Chemicals	\$0	\$0	\$0	\$0	\$0	\$7,000
55290 Protective Clothing	\$0	\$2,800	\$200	\$10,800	\$0	\$2,200
55410 Subscriptions	\$0	\$0	\$0	\$850	\$0	\$1,500
55411 Dues & Registrations	\$600	\$300	\$4,090	\$2,175	\$0	\$5,500
55420 Operational Books	\$0	\$100	\$100	\$0	\$0	\$0
55430 Employee Development	\$17,600	\$1,600	\$4,500	\$16,530	\$0	\$3,700
55431 Employee Education Incentive	\$0	\$0	\$0	\$15,000	\$0	\$0
55441 Accreditation Expense	\$0	\$0	\$0	\$5,000	\$0	\$0
56910 Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
58300 Grants/Aids - Econ Dev	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$296,461</b>	<b>\$238,100</b>	<b>\$976,270</b>	<b>\$834,383</b>	<b>\$0</b>	<b>\$809,250</b>
<b>Interfund Transfers</b>						
58125 Transfer to Other Funds	\$0	\$0	\$0	\$0	\$0	\$0
58160 Transfer to LOC Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital</b>						
63000 Improvements	\$0	\$0	\$0	\$0	\$0	\$23,500
64000 Equipment-General	\$0	\$0	\$0	\$119,096	\$0	\$0
64100 Vehicles	\$0	\$0	\$0	\$242,450	\$0	\$0
64200 Data Processing Equipment	\$5,800	\$0	\$0	\$5,750	\$0	\$6,000
65000 Construction in Progress	\$0	\$0	\$369,750	\$0	\$0	\$0
<b>Total</b>	<b>\$5,800</b>	<b>\$0</b>	<b>\$369,750</b>	<b>\$367,296</b>	<b>\$0</b>	<b>\$29,500</b>
<b>Total</b>	<b>\$914,611</b>	<b>\$1,081,507</b>	<b>\$1,849,224</b>	<b>\$6,997,497</b>	<b>\$40,000</b>	<b>\$1,905,628</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

GENERAL FUND EXPENDITURE RECAP BY LINE ITEM  
Fiscal Year 2010-2011 Original Budget

		Original FY 11 Budget	Executive	Gen Gov't	Finance	Gen Svc
		Total				
<b>Payroll</b>						
51110	Mayor's Expense	\$14,400	\$14,400	\$0	\$0	\$0
51111	Commission Expense	\$60,000	\$60,000	\$0	\$0	\$0
51210	Regular Salaries	\$7,706,761	\$365,134	\$0	\$743,142	\$0
51214	Overtime Salaries	\$223,610	\$9,588	\$0	\$8,634	\$0
52110	F.I.C.A. Taxes-City Portion	\$611,591	\$33,136	\$0	\$57,584	\$0
52310	Health/Life Insurance/Dis Ins	\$957,957	\$37,540	\$0	\$74,888	\$0
52320	Workers' Comp. Insurance	\$155,718	\$880	\$0	\$1,460	\$0
52330	Pension Expense	\$1,702,422	\$79,254	\$0	\$169,366	\$0
	Total	\$11,432,459	\$599,932	\$0	\$1,055,074	\$0
<b>Operating</b>						
52510	Unemployment Compensation	\$32,000	\$0	\$0	\$32,000	\$0
53111	Legal Services - General	\$215,000	\$0	\$215,000	\$0	\$0
53112	Financial Advisor	\$17,500	\$0	\$0	\$17,500	\$0
53117	Legal Services - Labor	\$1,000	\$0	\$1,000	\$0	\$0
53118	Legal Services - Litigation	\$25,000	\$0	\$25,000	\$0	\$0
53119	Legal/Actuarial/Consulting- Pension	\$5,000	\$0	\$5,000	\$0	\$0
53120	Codification	\$6,000	\$6,000	\$0	\$0	\$0
53130	Trustee Fees	\$1,000	\$0	\$1,000	\$0	\$0
53140	Pre-Employment/Physicals	\$13,586	\$200	\$0	\$600	\$0
53160	Consulting	\$1,000	\$0	\$0	\$0	\$0
53179	Consulting Services - Town Center	\$2,500	\$0	\$0	\$0	\$0
53180	Consultant Services	\$113,500	\$0	\$100,000	\$1,500	\$0
53186	Outside Temp Services	\$152,500	\$0	\$0	\$0	\$0
53188	Contract Services	\$163,300	\$0	\$0	\$163,300	\$0
53199	Legislative Services	\$2,500	\$0	\$2,500	\$0	\$0
53210	Audit Services	\$47,000	\$0	\$0	\$44,500	\$0
53410	Contractual Services	\$158,520	\$0	\$1,000	\$0	\$0
53411	Service Charges	\$9,500	\$0	\$7,000	\$0	\$0
54010	Travel & Per Diem	\$30,200	\$7,150	\$0	\$2,500	\$0
54020	Automobile Allowance	\$7,800	\$3,600	\$0	\$0	\$0
54110	Telephone	\$127,399	\$5,650	\$0	\$1,920	\$0
54210	Postage	\$85,540	\$1,350	\$0	\$75,315	\$0
54310	Utility Services	\$289,000	\$0	\$0	\$0	\$0
54311	Utility Services - City Hall	\$63,000	\$0	\$0	\$0	\$0
54312	Utility Services - Streetlighting	\$444,500	\$0	\$0	\$0	\$0
54382	Lot Cleaning	\$6,000	\$0	\$0	\$0	\$0
54410	Equipment Rental	\$14,900	\$0	\$0	\$0	\$0
54451	Trail Lease Costs	\$300	\$0	\$300	\$0	\$0
54501	Collection Services	\$2,000	\$0	\$0	\$2,000	\$0
54510	General Insurance	\$300,000	\$0	\$0	\$300,000	\$0
54511	General Insurance Settlements	\$25,000	\$0	\$0	\$25,000	\$0
54630	Repair & Maintenance - Equipment	\$74,625	\$200	\$0	\$350	\$0
54632	Software Maintenance & Licenses	\$9,128	\$0	\$0	\$2,850	\$0
54633	Maint. Agree & Contracts	\$294,975	\$0	\$0	\$8,425	\$0
54634	Web Site Maint & Dev	\$3,800	\$0	\$0	\$0	\$0
54640	Repair & Maintenance - Comm	\$6,950	\$0	\$0	\$0	\$0
54644	Repair & Maintenance - Town Center	\$135,000	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$49,250	\$0	\$0	\$0	\$0
54660	Repair & Maintenance - Building	\$46,945	\$0	\$0	\$0	\$0
54661	Repair & Maintenance - City Hall	\$30,500	\$0	\$0	\$0	\$0
54682	Repair & Maintenance - Grounds	\$492,000	\$0	\$0	\$0	\$0
54687	Repair & Maintenance - Irrigation	\$3,000	\$0	\$0	\$0	\$0
54710	Election Printing	\$1,000	\$1,000	\$0	\$0	\$0
54720	Fax & Copy Machine	\$23,200	\$0	\$0	\$0	\$0
54730	Printing Expense	\$19,405	\$950	\$0	\$7,815	\$0
54731	Publications-Newsletter	\$4,000	\$4,000	\$0	\$0	\$0
54800	Promotional Activities	\$19,300	\$6,500	\$0	\$0	\$0
54810	Employee Relations	\$9,850	\$0	\$0	\$7,100	\$0
54850	Scholarship Expense	\$1,000	\$0	\$0	\$0	\$0
54880	Summer Youth Program	\$70,000	\$0	\$0	\$0	\$0
54890	League and Field Rental Expense	\$68,000	\$0	\$0	\$0	\$0
54891	Community Youth Organization	\$3,325	\$0	\$0	\$0	\$0
54920	Legal Advertising	\$3,750	\$1,200	\$0	\$800	\$0
54930	Classified Advertising	\$1,250	\$0	\$0	\$0	\$0
54950	Recording Fees	\$1,750	\$400	\$0	\$250	\$0

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

GENERAL FUND EXPENDITURE RECAP BY LINE ITEM  
Fiscal Year 2010-2011 Original Budget

	<u>Info Svc</u>	<u>PW</u>	<u>Com Dev</u>	<u>Police</u>	<u>P&amp;R</u>	
<b>Payroll</b>						
51110	Mayor's Expense	\$0	\$0	\$0	\$0	
51111	Commission Expense	\$0	\$0	\$0	\$0	
51210	Regular Salaries	\$512,283	\$638,337	\$424,996	\$4,173,591	\$849,278
51214	Overtime Salaries	\$10,745	\$9,890	\$2,676	\$162,755	\$19,322
52110	F.I.C.A. Taxes-City Portion	\$40,085	\$49,627	\$32,863	\$331,543	\$66,753
52310	Health/Life Insurance/Dis Ins	\$64,637	\$102,901	\$48,218	\$523,628	\$106,145
52320	Workers' Comp. Insurance	\$1,016	\$26,893	\$7,595	\$98,929	\$18,945
52330	Pension Expense	\$110,878	\$141,551	\$90,470	\$959,918	\$150,985
	Total	\$739,644	\$969,199	\$606,818	\$6,250,364	\$1,211,428
<b>Operating</b>						
52510	Unemployment Compensation	\$0	\$0	\$0	\$0	\$0
53111	Legal Services - General	\$0	\$0	\$0	\$0	\$0
53112	Financial Advisor	\$0	\$0	\$0	\$0	\$0
53117	Legal Services - Labor	\$0	\$0	\$0	\$0	\$0
53118	Legal Services - Litigation	\$0	\$0	\$0	\$0	\$0
53119	Legal/Actuarial/Consulting- Pension	\$0	\$0	\$0	\$0	\$0
53120	Codification	\$0	\$0	\$0	\$0	\$0
53130	Trustee Fees	\$0	\$0	\$0	\$0	\$0
53140	Pre-Employment/Physicals	\$0	\$1,200	\$0	\$10,536	\$1,050
53160	Consulting	\$0	\$1,000	\$0	\$0	\$0
53179	Consulting Services - Town Center	\$0	\$0	\$2,500	\$0	\$0
53180	Consultant Services	\$0	\$0	\$12,000	\$0	\$0
53186	Outside Temp Services	\$25,000	\$0	\$0	\$0	\$127,500
53188	Contract Services	\$0	\$0	\$0	\$0	\$0
53199	Legislative Services	\$0	\$0	\$0	\$0	\$0
53210	Audit Services	\$0	\$0	\$0	\$0	\$2,500
53410	Contractual Services	\$0	\$15,000	\$0	\$142,520	\$0
53411	Service Charges	\$0	\$0	\$0	\$0	\$2,500
54010	Travel & Per Diem	\$800	\$100	\$2,750	\$15,000	\$1,900
54020	Automobile Allowance	\$0	\$0	\$0	\$0	\$4,200
54110	Telephone	\$25,920	\$975	\$2,350	\$84,084	\$6,500
54210	Postage	\$50	\$525	\$800	\$5,900	\$1,600
54310	Utility Services	\$0	\$32,000	\$47,500	\$58,000	\$151,500
54311	Utility Services - City Hall	\$0	\$63,000	\$0	\$0	\$0
54312	Utility Services - Streetlighting	\$0	\$0	\$444,500	\$0	\$0
54382	Lot Cleaning	\$0	\$0	\$0	\$6,000	\$0
54410	Equipment Rental	\$0	\$400	\$100	\$500	\$13,900
54451	Trail Lease Costs	\$0	\$0	\$0	\$0	\$0
54501	Collection Services	\$0	\$0	\$0	\$0	\$0
54510	General Insurance	\$0	\$0	\$0	\$0	\$0
54511	General Insurance Settlements	\$0	\$0	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$500	\$9,400	\$350	\$20,925	\$42,900
54632	Software Maintenance & Licenses	\$0	\$0	\$0	\$6,278	\$0
54633	Maint. Agree & Contracts	\$283,150	\$2,600	\$0	\$800	\$0
54634	Web Site Maint & Dev	\$3,800	\$0	\$0	\$0	\$0
54640	Repair & Maintenance - Comm	\$0	\$1,950	\$0	\$5,000	\$0
54644	Repair & Maintenance - Town Center	\$0	\$0	\$135,000	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$0	\$6,500	\$800	\$35,950	\$6,000
54660	Repair & Maintenance - Building	\$0	\$5,200	\$0	\$16,345	\$25,400
54661	Repair & Maintenance - City Hall	\$500	\$30,000	\$0	\$0	\$0
54682	Repair & Maintenance - Grounds	\$0	\$21,000	\$316,000	\$0	\$155,000
54687	Repair & Maintenance - Irrigation	\$0	\$0	\$0	\$0	\$3,000
54710	Election Printing	\$0	\$0	\$0	\$0	\$0
54720	Fax & Copy Machine	\$11,100	\$0	\$0	\$11,800	\$300
54730	Printing Expense	\$50	\$100	\$490	\$6,000	\$4,000
54731	Publications-Newsletter	\$0	\$0	\$0	\$0	\$0
54800	Promotional Activities	\$0	\$0	\$3,000	\$6,550	\$3,250
54810	Employee Relations	\$0	\$0	\$0	\$2,750	\$0
54850	Scholarship Expense	\$0	\$0	\$0	\$0	\$1,000
54880	Summer Youth Program	\$0	\$0	\$0	\$0	\$70,000
54890	League and Field Rental Expense	\$0	\$0	\$0	\$0	\$68,000
54891	Community Youth Organization	\$0	\$0	\$0	\$3,325	\$0
54920	Legal Advertising	\$0	\$0	\$1,700	\$0	\$50
54930	Classified Advertising	\$0	\$0	\$1,250	\$0	\$0
54950	Recording Fees	\$0	\$0	\$100	\$1,000	\$0

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

GENERAL FUND EXPENDITURE RECAP BY LINE ITEM  
Fiscal Year 2010-2011 Original Budget

		Original FY 11 Budget				
		Total	Executive	Gen Gov't	Finance	Gen Svc
55110	Office Supplies	\$29,320	\$1,900	\$0	\$4,900	\$0
55120	Computer Supplies	\$20,675	\$900	\$0	\$5,350	\$0
55201	US 17-92 Tax Payment	\$51,385	\$0	\$51,385	\$0	\$0
55210	Fuel & Oil	\$238,200	\$0	\$0	\$0	\$0
55220	Tires & Filters	\$29,165	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$46,605	\$1,900	\$0	\$1,750	\$0
55230	Operating Supplies - BOWS Board	\$245	\$245	\$0	\$0	\$0
55240	Uniforms	\$43,180	\$0	\$0	\$0	\$0
55250	Street Signs	\$6,000	\$0	\$0	\$0	\$0
55260	Janitorial Supplies	\$27,750	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$52,930	\$1,100	\$0	\$2,300	\$0
55275	Communications Support	\$1,300	\$0	\$0	\$0	\$0
55278	New Software-Systems	\$4,420	\$700	\$0	\$600	\$0
55285	Pool/Splash Playground Chemicals	\$7,000	\$0	\$0	\$0	\$0
55290	Protective Clothing	\$17,250	\$0	\$0	\$0	\$0
55410	Subscriptions	\$1,320	\$170	\$0	\$0	\$0
55411	Dues & Registrations	\$32,413	\$17,550	\$0	\$1,950	\$0
55420	Operational Books	\$1,050	\$0	\$0	\$0	\$0
55430	Employee Development	\$49,565	\$1,250	\$0	\$21,350	\$0
55431	Employee Education Incentive	\$13,500	\$1,500	\$0	\$0	\$0
55441	Accreditation Expense	\$5,000	\$0	\$0	\$0	\$0
56910	Contingencies	\$156,250	\$0	\$156,250	\$0	\$0
58300	Grants/Aids - Econ Dev	\$82,350	\$7,350	\$75,000	\$0	\$0
	<b>Total</b>	<b>\$4,650,921</b>	<b>\$72,765</b>	<b>\$640,435</b>	<b>\$731,925</b>	<b>\$0</b>
<b>Interfund Transfers</b>						
58115	Transfer to Stormwater	\$21,910	\$0	\$0	\$0	\$0
58125	Transfer to Other Funds	\$79,000	\$0	\$44,000	\$0	\$0
	<b>Total</b>	<b>\$100,910</b>	<b>\$0</b>	<b>\$44,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital</b>						
63000	Improvements	\$10,000	\$0	\$0	\$0	\$0
64000	Equipment-General	\$128,848	\$0	\$0	\$23,800	\$0
64100	Vehicles	\$279,947	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$48,000	\$2,200	\$0	\$8,450	\$0
64400	Machinery	\$9,000	\$0	\$0	\$0	\$0
68100	Intangibles	\$16,749	\$0	\$0	\$8,775	\$0
	<b>Total</b>	<b>\$492,544</b>	<b>\$2,200</b>	<b>\$0</b>	<b>\$41,025</b>	<b>\$0</b>
<b>Total</b>		<b>\$16,676,834</b>	<b>\$674,897</b>	<b>\$684,435</b>	<b>\$1,828,024</b>	<b>\$0</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

GENERAL FUND EXPENDITURE RECAP BY LINE ITEM  
Fiscal Year 2010-2011 Original Budget

	<u>Info Svc</u>	<u>PW</u>	<u>Com Dev</u>	<u>Police</u>	<u>P&amp;R</u>
55110 Office Supplies	\$6,120	\$300	\$3,350	\$9,600	\$3,150
55120 Computer Supplies	\$4,640	\$500	\$1,100	\$4,935	\$3,250
55201 US 17-92 Tax Payment	\$0	\$0	\$0	\$0	\$0
55210 Fuel & Oil	\$0	\$46,450	\$7,150	\$166,200	\$18,400
55220 Tires & Filters	\$0	\$7,200	\$900	\$18,565	\$2,500
55230 Operating Supplies	\$500	\$1,650	\$400	\$28,105	\$12,300
55230 Operating Supplies - BOWS Board	\$0	\$0	\$0	\$0	\$0
55240 Uniforms	\$0	\$4,600	\$300	\$35,080	\$3,200
55250 Street Signs	\$0	\$6,000	\$0	\$0	\$0
55260 Janitorial Supplies	\$0	\$5,900	\$0	\$4,400	\$17,450
55270 Small Tools & Equipment	\$0	\$5,850	\$850	\$20,730	\$22,100
55275 Communications Support	\$1,300	\$0	\$0	\$0	\$0
55278 New Software-Systems	\$0	\$0	\$800	\$2,200	\$120
55285 Pool/Splash Playground Chemicals	\$0	\$0	\$0	\$0	\$7,000
55290 Protective Clothing	\$0	\$3,400	\$200	\$10,850	\$2,800
55410 Subscriptions	\$0	\$0	\$100	\$850	\$200
55411 Dues & Registrations	\$600	\$300	\$4,293	\$3,235	\$4,485
55420 Operational Books	\$0	\$100	\$100	\$850	\$0
55430 Employee Development	\$1,250	\$2,000	\$4,300	\$17,415	\$2,000
55431 Employee Education Incentive	\$0	\$0	\$0	\$12,000	\$0
55441 Accreditation Expense	\$0	\$0	\$0	\$5,000	\$0
56910 Contingencies	\$0	\$0	\$0	\$0	\$0
58300 Grants/Aids - Econ Dev	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$365,280</b>	<b>\$275,200</b>	<b>\$995,033</b>	<b>\$779,278</b>	<b>\$791,005</b>
<b>Interfund Transfers</b>					
58115 Transfer to Stormwater	\$0	\$21,910	\$0	\$0	\$0
58125 Transfer to Other Funds	\$0	\$0	\$0	\$0	\$35,000
<b>Total</b>	<b>\$0</b>	<b>\$21,910</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,000</b>
<b>Capital</b>					
63000 Improvements	\$0	\$0	\$0	\$0	\$10,000
64000 Equipment-General	\$0	\$0	\$0	\$72,548	\$32,500
64100 Vehicles	\$0	\$0	\$0	\$279,947	\$0
64200 Data Processing Equipment	\$36,100	\$0	\$0	\$0	\$1,250
64400 Machinery	\$0	\$0	\$0	\$0	\$9,000
68100 Intangibles	\$7,974	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$44,074</b>	<b>\$0</b>	<b>\$0</b>	<b>\$352,495</b>	<b>\$52,750</b>
<b>Total</b>	<b>\$1,148,998</b>	<b>\$1,266,309</b>	<b>\$1,601,851</b>	<b>\$7,382,137</b>	<b>\$2,090,183</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

COMPARATIVE GENERAL FUND EXPENDITURE RECAP  
Multi-Year Budget Comparison

	2010-2011 Original Budget	2011-2012 Budget	Percentage Increase (Decrease)
<b>Payroll</b>			
51110 Mayor's Expense	\$14,400	\$14,400	0.00%
51111 Commission Expense	\$60,000	\$60,000	0.00%
51210 Regular Salaries	\$7,706,761	\$7,074,782	-8.20%
51214 Overtime Salaries	\$223,610	\$221,383	-1.00%
52110 F.I.C.A. Taxes-City Portion	\$611,591	\$563,455	-7.87%
52310 Health/Life Insurance/Dis Ins	\$957,957	\$973,320	1.60%
52320 Workers' Comp. Insurance	\$155,718	\$128,516	-17.47%
52330 Pension Expense	\$1,702,422	\$1,481,428	-12.98%
	<u>\$11,432,459</u>	<u>\$10,517,284</u>	-8.01%
<b>Operating</b>			
52510 Unemployment Compensation	\$32,000	\$90,000	181.25%
53111 Legal Services - General	\$215,000	\$215,000	0.00%
53112 Financial Advisor	\$17,500	\$17,500	0.00%
53117 Legal Services - Labor	\$1,000	\$1,000	0.00%
53118 Legal Services - Litigation	\$25,000	\$40,000	60.00%
53119 Legal/Actuarial/Consulting- Pension	\$5,000	\$5,000	0.00%
53120 Codification	\$6,000	\$3,000	-50.00%
53130 Trustee Fees	\$1,000	\$1,000	0.00%
53140 Pre-Employment/Physicals	\$13,586	\$10,964	-19.30%
53160 Consulting	\$1,000	\$500	-50.00%
53179 Consulting Services - Town Center	\$2,500	\$2,000	-20.00%
53180 Consultant Services	\$113,500	\$23,500	-79.30%
53186 Outside Temp Services	\$152,500	\$179,500	17.70%
53188 Contract Services	\$163,300	\$162,200	-0.67%
53199 Legislative Services	\$2,500	\$0	-100.00%
53210 Audit Services	\$47,000	\$46,500	-1.06%
53410 Contractual Service Costs	\$158,520	\$129,400	-18.37%
53411 Service Charges	\$9,500	\$8,600	-9.47%
54010 Travel & Per Diem	\$30,200	\$28,700	-4.97%
54020 Automobile Allowance	\$7,800	\$3,600	-53.85%
54110 Telephone	\$127,399	\$118,281	-7.16%
54210 Postage	\$85,540	\$83,180	-2.76%
54310 Utility Services	\$289,000	\$282,000	-2.42%
54311 Utility Services - City Hall	\$63,000	\$60,000	-4.76%
54312 Utility Services - Streetlighting	\$444,500	\$447,200	0.61%
54382 Lot Cleaning	\$6,000	\$6,000	0.00%
54410 Equipment Rental	\$14,900	\$11,550	-22.48%
54451 Trail Lease Costs	\$300	\$300	0.00%
54501 Collection Services	\$2,000	\$2,000	0.00%
54510 General Insurance	\$300,000	\$298,000	-0.67%
54511 General Insurance Settlements	\$25,000	\$42,000	68.00%
54630 Repair & Maintenance - Equipment	\$74,625	\$76,275	2.21%
54632 Software Maintenance & Licenses Fees	\$9,128	\$12,109	32.66%
54633 Maint. Agree & Contracts	\$294,975	\$245,615	-16.73%
54634 Web Site Maintenance & Development	\$3,800	\$4,300	13.16%
54640 Repair & Maintenance - Communications	\$6,950	\$6,950	0.00%
54644 Repair & Maintenance - Town Center	\$135,000	\$130,000	-3.70%
54650 Repair & Maintenance - Vehicles	\$49,250	\$53,776	9.19%
54660 Repair & Maintenance - Building	\$46,945	\$49,100	4.59%
54661 Repair & Maintenance - City Hall	\$30,500	\$30,000	-1.64%
54682 Repair & Maintenance - Grounds	\$492,000	\$414,300	-15.79%

**CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET**

**COMPARATIVE GENERAL FUND EXPENDITURE RECAP**  
Multi-Year Budget Comparison

	2010-2011 Original Budget	2011-2012 Budget	Percentage Increase (Decrease)
54687 Repair & Maintenance - Irrigation	\$3,000	\$13,000	333.33%
54710 Election Printing	\$1,000	\$1,000	0.00%
54720 Fax & Copy Machine Supplies & Lease	\$23,200	\$18,580	-19.91%
54730 Printing Expense	\$19,405	\$19,950	2.81%
54731 Publications-Newsletter (prev 58200)	\$4,000	\$4,000	0.00%
54800 Promotional Activities	\$19,300	\$28,050	45.34%
54810 Employee Relations	\$9,850	\$16,250	64.97%
54850 Scholarship Expense	\$1,000	\$2,000	100.00%
54880 Summer Youth Program	\$70,000	\$68,500	-2.14%
54890 League and Field Rental Expense	\$68,000	\$75,000	10.29%
54891 Community Youth Organization	\$3,325	\$3,325	0.00%
54920 Legal Advertising	\$3,750	\$4,100	9.33%
54930 Classified Advertising	\$1,250	\$1,750	40.00%
54950 Recording Fees	\$1,750	\$2,060	17.71%
55110 Office Supplies	\$29,320	\$26,910	-8.22%
55120 Computer Supplies	\$20,675	\$20,035	-3.10%
55201 US 17-92 Tax Payment	\$51,385	\$43,203	-15.92%
55210 Fuel & Oil	\$238,200	\$305,990	28.46%
55220 Tires & Filters	\$29,165	\$27,865	-4.46%
55230 Operating Supplies	\$46,605	\$36,820	-21.00%
55230 Operating Supplies - BOWS Board	\$245	\$0	-100.00%
55240 Uniforms	\$43,180	\$46,772	8.32%
55250 Street Signs	\$6,000	\$6,000	0.00%
55260 Janitorial Supplies	\$27,750	\$24,850	-10.45%
55270 Small Tools & Equipment	\$52,930	\$54,274	2.54%
55275 Communications Support	\$1,300	\$900	-30.77%
55278 Communications Support	\$4,420	\$7,078	60.14%
55285 Pool/Splash Playground Chemicals	\$7,000	\$7,000	0.00%
55290 Protective Clothing	\$17,250	\$16,000	-7.25%
55410 Subscriptions	\$1,320	\$2,520	90.91%
55411 Dues & Registrations	\$32,413	\$27,825	-14.15%
55420 Operational Books	\$1,050	\$200	-80.95%
55430 Employee Development	\$49,565	\$54,580	10.12%
55431 Employee Education Incentive	\$13,500	\$18,000	33.33%
55441 Accreditation Expense	\$5,000	\$5,000	0.00%
56910 Contingencies (includes sick-leave buy-back)	\$156,250	\$175,000	12.00%
58300 Grants and Aids - Econ Dev	\$82,350	\$82,500	0.18%
<b>Total</b>	<b>\$4,650,921</b>	<b>\$4,587,787</b>	<b>-1.36%</b>
<b>581XX Total Interfund Transfers</b>	<b>\$100,910</b>	<b>\$1,144,000</b>	<b>1033.68%</b>
<b>Capital</b>			
63000 Improvements	\$10,000	\$23,500	135.00%
64000 Equipment-General	\$128,848	\$119,096	-7.57%
64100 Vehicles	\$279,947	\$242,450	-13.39%
64200 Data Processing Equipment	\$48,000	\$17,550	-63.44%
64400 Machinery	\$9,000	\$0	-100.00%
68100 Intangibles	\$16,749	\$0	-100.00%
<b>Total</b>	<b>\$492,544</b>	<b>\$772,346</b>	<b>56.81%</b>
<b>Total</b>	<b>\$16,676,834</b>	<b>\$17,021,417</b>	<b>2.07%</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

GENERAL FUND EXPENDITURES  
PRIOR YEAR ACTUALS BY LINE ITEM

		Prior Year Actuals 2009-2010				
		Total	Executive	Gen Gov't	Finance	Info Svc
<b>Payroll</b>						
51110	Mayor's Expense	\$14,400	\$14,400	\$0	\$0	\$0
51111	Commission Expense	\$60,000	\$60,000	\$0	\$0	\$0
51210	Regular Salaries	\$7,438,495	\$317,124	\$0	\$696,803	\$505,930
51213	Salary Reimbursement	(\$93,943)	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$288,890	\$6,042	\$0	\$2,123	\$11,313
51330	Planning and Zoning Board	\$600	\$600	\$0	\$0	\$0
51340	Board of Adjustments	\$225	\$225	\$0	\$0	\$0
51360	Code Enforcement Board	\$1,825	\$1,825	\$0	\$0	\$0
51370	B.O.W.S. Board	\$375	\$375	\$0	\$0	\$0
51380	Pension Board of Trustees	\$600	\$600	\$0	\$0	\$0
53190	Districting Commission	\$50	\$50	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$577,897	\$24,804	\$0	\$52,250	\$38,099
52310	Health/Life Insurance/Dis Ins	\$807,975	\$21,955	\$0	\$59,464	\$59,865
52320	Workers' Comp. Insurance	\$161,818	\$731	\$0	\$1,492	\$1,084
52330	Pension Expense	\$1,608,703	\$69,846	\$0	\$142,498	\$109,506
	<b>Total</b>	<b>\$10,867,910</b>	<b>\$518,577</b>	<b>\$0</b>	<b>\$954,630</b>	<b>\$725,797</b>
<b>Operating</b>						
52510	Unemployment Compensation	\$45,995	\$0	\$0	\$45,995	\$0
53111	Legal Services - General	\$214,084	\$0	\$214,084	\$0	\$0
53112	Financial Advisor	\$18,045	\$545	\$0	\$17,500	\$0
53118	Legal Services - Litigation	\$16,902	\$0	\$16,902	\$0	\$0
53120	Codification	\$3,669	\$3,669	\$0	\$0	\$0
53130	Trustee Fees	\$1,000	\$0	\$1,000	\$0	\$0
53140	Pre-Employment/Physicals	\$12,556	\$0	\$0	\$406	\$70
53160	Consulting	\$21,460	\$0	\$0	\$0	\$0
53179	Consulting Services - Town Center	\$575	\$0	\$0	\$0	\$0
53180	Consultant Services	\$125,163	\$0	\$98,024	\$9,460	\$5,394
53186	Outside Temp Services	\$141,596	\$0	\$0	\$19,647	\$6,435
53188	Contract Services	\$156,844	\$0	\$0	\$156,844	\$0
53210	Audit Services	\$60,070	\$0	\$0	\$60,070	\$0
53410	Billing Services Cost	\$101,784	\$0	\$662	\$1,260	\$0
53411	Service Charges	\$7,229	\$0	\$5,665	\$0	\$0
54010	Travel & Per Diem	\$22,977	\$8,250	\$0	\$802	\$721
54020	Automobile Allowance	\$7,800	\$3,600	\$0	\$0	\$0
54110	Telephone	\$110,833	\$4,344	\$0	\$1,617	\$30,991
54210	Postage	\$76,417	\$622	\$3,017	\$65,134	\$35
54310	Utility Services	\$263,622	\$0	\$0	\$0	\$0
54311	Utility Services - City Hall	\$56,596	\$0	\$0	\$0	\$0
54312	Utility Services - Streetlighting	\$423,997	\$0	\$0	\$0	\$0
54382	Lot Cleaning	\$5,785	\$0	\$0	\$0	\$0
54410	Equipment Rental	\$8,659	\$0	\$0	\$0	\$0
54450	Property Lease Costs (Wagner Curve)	\$3	\$0	\$0	\$0	\$0
54451	Trail Lease Costs	\$300	\$0	\$300	\$0	\$0
54510	General Insurance	\$302,445	\$0	\$0	\$302,445	\$0
54511	General Insurance Settlements	\$34,551	\$0	\$0	\$34,551	\$0
54630	Repair & Maintenance - Equipment	\$65,519	\$0	\$0	\$155	\$110
54632	Software Maintenance & Licenses Fees	\$8,053	\$0	\$0	\$2,372	\$0
54633	Maint. Agree & Contracts	\$272,857	\$0	\$0	\$7,532	\$263,140
54634	Web Site Maintenance & Development	\$4,645	\$0	\$0	\$0	\$4,645
54639	Network Development	\$707	\$0	\$0	\$0	\$707
54640	Repair & Maintenance - Communications	\$4,986	\$0	\$0	\$0	\$0
54644	Repair & Maintenance - Town Center	\$134,391	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$54,699	\$0	\$0	\$0	\$0
54660	Repair & Maintenance - Building	\$47,329	\$0	\$0	\$0	\$0
54661	Repair & Maintenance - City Hall	\$16,494	\$0	\$0	\$0	\$253
54682	Repair & Maintenance - Grounds	\$461,496	\$0	\$0	\$0	\$0
54687	Repair & Maintenance - Irrigation	\$3,000	\$0	\$0	\$0	\$0
54720	Fax & Copy Machine Supplies & Lease	\$20,101	\$0	\$0	\$0	\$8,079
54730	Printing Expense	\$14,830	\$270	\$0	\$5,568	\$27
54731	Publications-Newsletter (prev 58200)	\$3,838	\$3,838	\$0	\$0	\$0
54800	Promotional Activities	\$51,940	\$3,539	\$1,875	\$0	\$0

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

GENERAL FUND EXPENDITURES  
PRIOR YEAR ACTUALS BY LINE ITEM

	<u>PW</u>	<u>Com Dev</u>	<u>Police</u>	<u>Fire</u>	<u>P&amp;R</u>
<b>Payroll</b>					
51110 Mayor's Expense	\$0	\$0	\$0	\$0	\$0
51111 Commission Expense	\$0	\$0	\$0	\$0	\$0
51210 Regular Salaries	\$576,311	\$424,930	\$4,091,060	\$0	\$826,337
51213 Salary Reimbursement	(\$2,931)	\$0	(\$91,012)	\$0	\$0
51214 Overtime Salaries	\$5,764	\$3,258	\$244,171	\$0	\$16,219
51330 Planning and Zoning Board	\$0	\$0	\$0	\$0	\$0
51340 Board of Adjustments	\$0	\$0	\$0	\$0	\$0
51360 Code Enforcement Board	\$0	\$0	\$0	\$0	\$0
51370 B.O.W.S. Board	\$0	\$0	\$0	\$0	\$0
51380 Pension Board of Trustees	\$0	\$0	\$0	\$0	\$0
53190 Districting Commission	\$0	\$0	\$0	\$0	\$0
52110 F.I.C.A. Taxes-City Portion	\$43,545	\$31,999	\$323,350	\$0	\$63,850
52310 Health/Life Insurance/Dis Ins	\$78,943	\$42,126	\$466,298	\$0	\$79,324
52320 Workers' Comp. Insurance	\$24,538	\$7,525	\$104,188	\$0	\$22,260
52330 Pension Expense	\$112,716	\$95,748	\$939,445	\$0	\$138,944
Total	\$838,886	\$605,586	\$6,077,500	\$0	\$1,146,934
<b>Operating</b>					
52510 Unemployment Compensation	\$0	\$0	\$0	\$0	\$0
53111 Legal Services - General	\$0	\$0	\$0	\$0	\$0
53112 Financial Advisor	\$0	\$0	\$0	\$0	\$0
53118 Legal Services - Litigation	\$0	\$0	\$0	\$0	\$0
53120 Codification	\$0	\$0	\$0	\$0	\$0
53130 Trustee Fees	\$0	\$0	\$0	\$0	\$0
53140 Pre-Employment/Physicals	\$1,277	\$0	\$9,686	\$0	\$1,117
53160 Consulting	\$2,000	\$0	\$0	\$0	\$19,460
53179 Consulting Services - Town Center	\$0	\$575	\$0	\$0	\$0
53180 Consultant Services	\$0	\$12,285	\$0	\$0	\$0
53186 Outside Temp Services	\$0	\$0	\$0	\$0	\$115,514
53188 Contract Services	\$0	\$0	\$0	\$0	\$0
53210 Audit Services	\$0	\$0	\$0	\$0	\$0
53410 Billing Services Cost	\$0	\$2,675	\$97,187	\$0	\$0
53411 Service Charges	\$0	\$0	\$0	\$0	\$1,564
54010 Travel & Per Diem	\$0	\$1,679	\$9,310	\$0	\$2,215
54020 Automobile Allowance	\$0	\$0	\$0	\$0	\$4,200
54110 Telephone	\$810	\$2,065	\$65,266	\$0	\$5,740
54210 Postage	\$438	\$1,019	\$5,000	\$0	\$1,152
54310 Utility Services	\$28,990	\$40,596	\$57,729	\$0	\$136,307
54311 Utility Services - City Hall	\$56,596	\$0	\$0	\$0	\$0
54312 Utility Services - Streetlighting	\$0	\$423,997	\$0	\$0	\$0
54382 Lot Cleaning	\$0	\$0	\$5,785	\$0	\$0
54410 Equipment Rental	\$0	\$0	\$408	\$0	\$8,251
54450 Property Lease Costs (Wagner Curve)	\$0	\$0	\$0	\$0	\$3
54451 Trail Lease Costs	\$0	\$0	\$0	\$0	\$0
54510 General Insurance	\$0	\$0	\$0	\$0	\$0
54511 General Insurance Settlements	\$0	\$0	\$0	\$0	\$0
54630 Repair & Maintenance - Equipment	\$8,124	\$0	\$16,699	\$0	\$40,431
54632 Software Maintenance & Licenses Fees	\$0	\$0	\$5,681	\$0	\$0
54633 Maint. Agree & Contracts	\$2,185	\$0	\$0	\$0	\$0
54634 Web Site Maintenance & Development	\$0	\$0	\$0	\$0	\$0
54639 Network Development	\$0	\$0	\$0	\$0	\$0
54640 Repair & Maintenance - Communications	\$1,524	\$0	\$3,462	\$0	\$0
54644 Repair & Maintenance - Town Center	\$0	\$134,391	\$0	\$0	\$0
54650 Repair & Maintenance - Vehicles	\$8,983	\$700	\$41,172	\$0	\$3,844
54660 Repair & Maintenance - Building	\$4,793	\$0	\$19,777	\$0	\$22,759
54661 Repair & Maintenance - City Hall	\$16,241	\$0	\$0	\$0	\$0
54682 Repair & Maintenance - Grounds	\$9,239	\$306,924	\$0	\$0	\$145,333
54687 Repair & Maintenance - Irrigation	\$0	\$0	\$0	\$0	\$3,000
54720 Fax & Copy Machine Supplies & Lease	\$0	\$0	\$11,776	\$0	\$246
54730 Printing Expense	\$28	\$96	\$5,344	\$0	\$3,497
54731 Publications-Newsletter (prev 58200)	\$0	\$0	\$0	\$0	\$0
54800 Promotional Activities	\$0	\$0	\$7,145	\$0	\$39,381

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

GENERAL FUND EXPENDITURES  
PRIOR YEAR ACTUALS BY LINE ITEM

		Prior Year Actuals 2009-2010				
		Total	Executive	Gen Gov't	Finance	Info Svc
54810	Employee Relations	\$10,560	\$0	\$0	\$9,659	\$0
54850	Scholarship Expense	\$15	\$0	\$0	\$0	\$0
54880	Summer Youth Program	\$25,041	\$0	\$0	\$0	\$0
54890	League and Field Rental Expense	\$62,016	\$0	\$0	\$0	\$0
54891	Community Youth Organization	\$3,007	\$0	\$0	\$0	\$0
54920	Legal Advertising	\$4,507	\$1,933	\$0	\$542	\$0
54930	Classified Advertising	\$781	\$0	\$0	\$0	\$0
54950	Recording Fees	\$2,016	\$76	\$0	(\$10)	\$0
55110	Office Supplies	\$21,045	\$741	\$0	\$2,954	\$4,626
55120	Computer Supplies	\$16,229	\$461	\$0	\$3,531	\$4,948
55201	US 17-92 Tax Payment	\$61,315	\$0	\$61,315	\$0	\$0
55210	Fuel & Oil	\$237,003	\$0	\$0	\$0	\$0
55220	Tires & Filters	\$19,665	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$37,268	\$1,041	\$0	\$781	\$762
55240	Uniforms	\$41,202	\$0	\$0	\$0	\$0
55250	Street Signs	\$6,759	\$0	\$0	\$0	\$0
55260	Janitorial Supplies	\$25,231	\$0	\$0	\$0	\$0
55262	Holiday Decorations	\$12,907	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$95,094	\$621	\$0	\$1,134	\$746
55275	Communications Support	\$19	\$0	\$0	\$0	\$19
55278	New Software-Systems	\$24,150	\$258	\$0	\$0	\$4,529
55285	Pool/Splash Playground Chemicals	\$4,663	\$0	\$0	\$0	\$0
55290	Protective Clothing	\$18,930	\$0	\$0	\$0	\$0
55410	Subscriptions	\$2,481	\$265	\$0	\$0	\$1,249
55411	Dues & Registrations	\$24,754	\$13,371	\$0	\$1,533	\$584
55420	Operational Books	\$897	\$0	\$0	\$0	\$0
55430	Employee Development	\$41,714	\$1,999	\$0	\$6,019	\$3,561
55431	Employee Education Incentive	\$13,479	\$755	\$0	\$0	\$453
55440	Certification Expense	\$0	\$0	\$0	\$0	\$0
55441	Accreditation Expense	\$4,763	\$0	\$0	\$0	\$0
58300	Grants and Aids - Economic Development	\$6,049	\$6,049	\$0	\$0	\$0
	<b>Total</b>	<b>\$4,229,402</b>	<b>\$56,247</b>	<b>\$402,844</b>	<b>\$757,501</b>	<b>\$342,084</b>
57160	<b>Lease Purchase-Vehicles</b>	\$121,487	\$0	\$0	\$0	\$0
	<b>Interfund Transfers</b>					
58115	Transfer to Stormwater	\$20,560	\$0	\$0	\$0	\$0
58125	Transfer to Other Funds	\$28,100	\$0	\$28,100	\$0	\$0
58160	Transfer to LOC Debt Service Fund	\$650,854	\$0	\$0	\$0	\$0
	<b>Total</b>	<b>\$699,514</b>	<b>\$0</b>	<b>\$28,100</b>	<b>\$0</b>	<b>\$0</b>
	<b>Capital</b>					
63100	Infrastructure	\$2,317	\$0	\$0	\$0	\$0
64000	Equipment-General	\$166,488	\$0	\$0	\$3,309	\$0
64100	Vehicles	\$260,754	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$166,501	\$0	\$0	\$5,281	\$23,562
65000	Construction in Progress	\$67,061	\$0	\$0	\$0	\$0
68100	Intangibles	\$28,729	\$0	\$0	\$7,500	\$18,439
	<b>Total</b>	<b>\$691,850</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,090</b>	<b>\$42,001</b>
	<b>Total</b>	<b>\$16,610,163</b>	<b>\$574,824</b>	<b>\$430,944</b>	<b>\$1,728,221</b>	<b>\$1,109,882</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

GENERAL FUND EXPENDITURES  
PRIOR YEAR ACTUALS BY LINE ITEM

	<u>PW</u>	<u>Com Dev</u>	<u>Police</u>	<u>Fire</u>	<u>P&amp;R</u>
54810 Employee Relations	\$0	\$0	\$901	\$0	\$0
54850 Scholarship Expense	\$0	\$0	\$0	\$0	\$15
54880 Summer Youth Program	\$0	\$0	\$0	\$0	\$25,041
54890 League and Field Rental Expense	\$0	\$0	\$0	\$0	\$62,016
54891 Community Youth Organization	\$0	\$0	\$3,007	\$0	\$0
54920 Legal Advertising	\$0	\$1,997	\$0	\$0	\$35
54930 Classified Advertising	\$0	\$781	\$0	\$0	\$0
54950 Recording Fees	\$0	\$0	\$1,770	\$0	\$180
55110 Office Supplies	\$150	\$2,320	\$7,792	\$0	\$2,462
55120 Computer Supplies	\$432	\$873	\$3,760	\$0	\$2,224
55201 US 17-92 Tax Payment	\$0	\$0	\$0	\$0	\$0
55210 Fuel & Oil	\$42,197	\$7,520	\$169,534	\$0	\$17,752
55220 Tires & Filters	\$4,637	\$101	\$13,245	\$0	\$1,682
55230 Operating Supplies	\$936	\$96	\$23,713	\$0	\$9,939
55240 Uniforms	\$4,139	\$330	\$33,532	\$0	\$3,201
55250 Street Signs	\$6,759	\$0	\$0	\$0	\$0
55260 Janitorial Supplies	\$4,767	\$0	\$4,406	\$0	\$16,058
55262 Holiday Decorations	\$12,907	\$0	\$0	\$0	\$0
55270 Small Tools & Equipment	\$2,172	\$1,222	\$64,368	\$0	\$24,831
55275 Communications Support	\$0	\$0	\$0	\$0	\$0
55278 New Software-Systems	\$0	\$500	\$18,620	\$0	\$243
55285 Pool/Splash Playground Chemicals	\$0	\$0	\$0	\$0	\$4,663
55290 Protective Clothing	\$1,930	\$28	\$14,876	\$0	\$2,096
55410 Subscriptions	\$0	\$139	\$672	\$0	\$156
55411 Dues & Registrations	\$272	\$4,094	\$2,226	\$0	\$2,674
55420 Operational Books	\$0	\$0	\$897	\$0	\$0
55430 Employee Development	\$1,029	\$3,031	\$24,389	\$0	\$1,686
55431 Employee Education Incentive	\$0	\$0	\$12,271	\$0	\$0
55440 Certification Expense	\$0	\$0	\$0	\$0	\$0
55441 Accreditation Expense	\$0	\$0	\$4,763	\$0	\$0
58300 Grants and Aids - Economic Development	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$223,555</b>	<b>\$950,034</b>	<b>\$766,169</b>	<b>\$0</b>	<b>\$730,968</b>
57160 <b>Lease Purchase-Vehicles</b>	\$0	\$0	\$121,487	\$0	\$0
<b>Interfund Transfers</b>					
58115 Transfer to Stormwater	\$20,560	\$0	\$0	\$0	\$0
58125 Transfer to Other Funds	\$0	\$0	\$0	\$0	\$0
58160 Transfer to LOC Debt Service Fund	\$0	\$0	\$0	\$0	\$650,854
<b>Total</b>	<b>\$20,560</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$650,854</b>
<b>Capital</b>					
63100 Infrastructure	\$0	\$2,317	\$0	\$0	\$0
64000 Equipment-General	\$0	\$26,671	\$64,193	\$0	\$72,315
64100 Vehicles	\$0	\$0	\$260,754	\$0	\$0
64200 Data Processing Equipment	\$0	\$0	\$137,658	\$0	\$0
65000 Construction in Progress	\$0	\$11,271	\$0	\$0	\$55,790
68100 Intangibles	\$0	\$0	\$2,790	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$40,259</b>	<b>\$465,395</b>	<b>\$0</b>	<b>\$128,105</b>
<b>Total</b>	<b>\$1,083,001</b>	<b>\$1,595,879</b>	<b>\$7,430,551</b>	<b>\$0</b>	<b>\$2,656,861</b>

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# GOVERNMENTAL FUNDS

## Budget Data

(exclusive of General Fund)

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CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

GOVERNMENTAL FUNDS REVENUE/TRANSFER RECAP  
EXCLUSIVE OF GENERAL FUND

		FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>Special Revenue Funds</b>						
102	Police Education	\$15,855	\$24,009	\$12,100	\$12,100	\$12,250
103	Special Law Enf. Trust - Local	\$26,554	\$59,756	\$150	\$16,780	\$75
104	Transportation Improvement	\$506,654	\$575,405	\$554,246	\$554,246	\$535,482
107	Solid Waste/Recycling	\$2,550,386	\$2,588,894	\$2,535,400	\$2,535,400	\$2,587,600
108	Special Law Enf. Trust - Federal	\$5,712	\$50,283	\$150	\$25,325	\$50
109	Emergency & Disaster Relief	\$2,689	\$344,328	\$2,000	\$2,000	\$0
110	Arbor	\$38,589	\$76,799	\$14,000	\$14,000	\$22,300
112	HOA Projects - Streetlighting & Signage	\$21	\$82	\$30	\$30	\$0
114	Storm Reserve	\$154,024	\$139,453	\$59,050	\$137,800	\$0
115	Road Improvements	\$1,003,295	\$1,666,963	\$2,570,000	\$1,505,000	\$1,058,800
116	Veterans Memorial Trust	\$11,760	\$2,046	\$130	\$130	\$0
117	HOA Projects - Street & Sign (Non-interest bearing)	\$19,617	\$0	\$0	\$0	\$0
118	Community Events	\$0	\$0	\$35,000	\$45,200	\$0
140	Transportation Impact Fee	\$2,140	\$46,848	\$3,400	\$3,400	\$5,000
145	Public Buildings Impact Fee	\$1,393	\$16,997	\$2,200	\$2,200	\$0
150	Police Impact Fee	\$3,937	\$8,212	\$600	\$600	\$27,250
155	Parks Impact Fee	\$4,761	\$8,518	\$50	\$50	\$88,650
160	Fire Impact Fee	\$3,657	\$30,614	\$6,000	\$6,000	\$58,000
170	Medical Transport Services	\$21,406	(\$3,115)	\$0	\$2,959	\$0
172	Public and Comm Service Tax	\$4,105,090	\$4,535,806	\$4,182,717	\$4,182,717	\$0
174	Electric Franchise Fee	\$1,823,620	\$2,176,019	\$1,950,000	\$1,950,000	\$0
		<b>\$10,301,160</b>	<b>\$12,347,917</b>	<b>\$11,927,223</b>	<b>\$10,995,937</b>	<b>\$4,395,457</b>
<b>Special Assessment Fund</b>						
175	Fire Assessment Fee	<b>\$210,353</b>	<b>\$786</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Special Assessment Funds - TLBD</b>						
211	TLBD Debt Service	\$168,656	\$169,875	\$166,898	\$166,898	\$167,798
213	TLBD Phase II Debt Service	\$79,155	\$41,426	\$40,713	\$40,713	\$40,813
184	TLBD Maintenance	\$539,807	\$519,280	\$496,800	\$496,800	\$497,300
313	TLBD Phase II Improvements C.P.	\$78	\$0	\$0	\$0	\$0
		<b>\$787,696</b>	<b>\$730,581</b>	<b>\$704,411</b>	<b>\$704,411</b>	<b>\$705,911</b>
<b>Special Assessment Funds - Oak Forest</b>						
191	Oak Forest Maintenance	\$58,474	\$54,077	\$53,140	\$53,140	\$53,315
214	Oak Forest Debt Service	\$74,635	\$377,873	\$58,440	\$58,440	\$58,500
309	Oak Forest Capital Projects	\$14	\$0	\$0	\$0	\$0
		<b>\$133,123</b>	<b>\$431,950</b>	<b>\$111,580</b>	<b>\$111,580</b>	<b>\$111,815</b>
<b>Debt Service Funds</b>						
206	2003 Debt Service	\$859,371	\$894,164	\$877,800	\$877,800	\$900,200
215	1999 Debt Service	\$146,246	\$179,094	\$173,300	\$173,300	\$195,300
225	Central Winds G.O. Debt Service	\$214,219	\$223,208	\$223,400	\$223,400	\$224,400
230	2004 C.P. Debt Service	\$60,147	\$650,875	\$0	\$0	\$0
		<b>\$1,279,983</b>	<b>\$1,947,341</b>	<b>\$1,274,500</b>	<b>\$1,274,500</b>	<b>\$1,319,900</b>
<b>Capital Project Funds</b>						
305	1999 Construction	\$17,871	\$13,301	\$303,000	\$3,000	\$304,400
306	Revolving Rehab	\$6,734	\$15,023	\$5,000	\$5,000	\$10,000
311	Utility/Public Works Facility	\$5,939	\$14,509	\$2,800	\$2,800	\$4,500
312	City Hall Expansion	\$38	\$152	\$50	\$50	\$0
314	HMGP	\$78	\$0	\$0	\$0	\$0
315	Trotwood Improvements	\$233,480	\$0	\$0	\$0	\$0
316	Senior Center Expansion	\$139	\$0	\$0	\$0	\$0
317	Excellence in Cust Svc Initiative	\$0	\$0	\$0	\$0	\$404,166
		<b>\$264,279</b>	<b>\$42,985</b>	<b>\$310,850</b>	<b>\$10,850</b>	<b>\$723,066</b>
<b>TOTAL GOVERNMENTAL FUND</b>						
<b>REVENUES/TRANSFERS</b>						
		<b>\$12,976,594</b>	<b>\$15,501,560</b>	<b>\$14,328,564</b>	<b>\$13,097,278</b>	<b>\$7,256,149</b>

	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>Special Revenue Funds</b>					
102	\$1,780	\$8,551	\$15,000	\$15,000	\$18,000
103	\$57,113	\$35,646	\$22,600	\$48,407	\$7,800
104	\$395,210	\$424,940	\$575,200	\$633,013	\$576,000
107	\$2,515,383	\$2,502,366	\$2,552,500	\$2,631,250	\$2,441,000
108	\$44,487	\$26,370	\$22,787	\$36,454	\$9,000
109	\$578,608	\$56,971	\$32,500	\$3,000	\$0
110	\$36,022	\$33,904	\$11,500	\$11,500	\$41,113
112	\$0	\$70	\$74	\$74	\$0
114	\$74,423	\$0	\$0	\$0	\$0
115	\$903,506	\$1,651,092	\$2,717,944	\$2,368,944	\$1,350,000
116	\$2,866	\$2,910	\$2,400	\$2,400	\$0
117	\$19,617	\$0	\$0	\$0	\$0
118	\$0	\$0	\$35,000	\$45,200	\$0
140	\$46,233	\$22,864	\$36,000	\$36,000	\$27,000
145	\$0	\$0	\$0	\$0	\$393,730
150	\$9,167	\$59,128	\$0	\$0	\$0
155	\$0	\$0	\$0	\$0	\$0
160	\$0	\$0	\$0	\$0	\$0
170	\$5,170	\$333	\$570,000	\$590,552	\$0
172	\$4,111,478	\$4,535,806	\$4,182,717	\$4,182,717	\$0
174	\$1,823,620	\$2,176,019	\$1,950,000	\$1,950,000	\$0
	<b>\$10,624,683</b>	<b>\$11,536,970</b>	<b>\$12,726,222</b>	<b>\$12,554,511</b>	<b>\$4,863,643</b>
<b>Special Assessment Fund</b>					
175	\$190,674	\$24,824	\$0	\$0	\$0
<b>Special Assessment Funds - TLBD</b>					
211	\$160,651	\$159,575	\$155,416	\$155,416	\$157,876
213	\$67,954	\$28,954	\$44,870	\$44,870	\$50,675
184	\$545,546	\$600,482	\$556,539	\$555,918	\$555,561
313	\$37,801	\$0	\$0	\$0	\$0
	<b>\$811,952</b>	<b>\$789,011</b>	<b>\$756,825</b>	<b>\$756,204</b>	<b>\$764,112</b>
<b>Special Assessment Funds - Oak Forest</b>					
191	\$51,486	\$46,300	\$54,989	\$54,446	\$54,294
214	\$71,876	\$376,463	\$56,690	\$56,690	\$56,675
309	\$15,537	\$0	\$0	\$0	\$0
	<b>\$138,899</b>	<b>\$422,763</b>	<b>\$111,679</b>	<b>\$111,136</b>	<b>\$110,969</b>
<b>Debt Service Funds</b>					
206	\$876,723	\$880,041	\$876,800	\$876,800	\$881,550
215	\$141,586	\$158,492	\$174,500	\$174,500	\$161,500
225	\$223,863	\$220,938	\$223,431	\$223,431	\$224,731
230	\$78,001	\$658,191	\$0	\$0	\$0
	<b>\$1,320,173</b>	<b>\$1,917,662</b>	<b>\$1,274,731</b>	<b>\$1,274,731</b>	<b>\$1,267,781</b>
<b>Capital Project Funds</b>					
305	\$138,256	\$7,254	\$1,192,967	\$11,917	\$1,200,000
306	\$5,916	\$1,281	\$3,500	\$3,500	\$3,500
311	\$600,741	\$0	\$861,943	\$50,000	\$905,000
312	\$0	\$0	\$0	\$0	\$10,416
314	\$4,753	\$0	\$0	\$0	\$0
315	\$456,280	\$0	\$0	\$0	\$0
316	\$3,412	\$0	\$0	\$0	\$0
317	\$0	\$0	\$0	\$0	\$400,000
	<b>\$1,209,358</b>	<b>\$8,535</b>	<b>\$2,058,410</b>	<b>\$65,417</b>	<b>\$2,518,916</b>
<b>TOTAL GOVERNMENTAL FUND EXPENDITURES</b>	<b>\$14,295,739</b>	<b>\$14,699,765</b>	<b>\$16,927,867</b>	<b>\$14,761,999</b>	<b>\$9,525,421</b>
<b>CHANGE IN FUND BALANCE - GOVERNMENTAL FUNDS (exclusive of General Fund)</b>					
<b>FUND BALANCE - October 1</b>	<b>\$12,037,568</b>	<b>\$10,718,423</b>	<b>\$10,693,527</b>	<b>\$11,520,218</b>	<b>\$9,855,497</b>
<b>Appropriation TO (FROM) Fund Balance</b>	<b>(\$1,319,145)</b>	<b>\$801,795</b>	<b>(\$2,599,303)</b>	<b>(\$1,664,721)</b>	<b>(\$2,269,272)</b>
<b>FUND BALANCE - September 30</b>	<b>\$10,718,423</b>	<b>\$11,520,218</b>	<b>\$8,094,224</b>	<b>\$9,855,497</b>	<b>\$7,586,225</b>

Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>Sources</b>					
Revenues	\$11,684,176	\$13,624,236	\$12,844,314	\$11,834,028	\$5,408,003
Transfers	\$1,292,418	\$1,877,324	\$1,484,250	\$1,263,250	\$1,848,146
<b>Total Sources</b>	<b>\$12,976,594</b>	<b>\$15,501,560</b>	<b>\$14,328,564</b>	<b>\$13,097,278</b>	<b>\$7,256,149</b>
<b>Applications</b>					
Payroll	\$403	\$0	\$0	\$0	\$0
Operating	\$3,669,121	\$3,075,449	\$3,190,681	\$3,186,177	\$3,080,922
Debt Service	\$1,607,640	\$2,467,014	\$1,515,900	\$1,515,900	\$1,519,700
Transfers	\$6,532,019	\$7,111,519	\$7,360,006	\$7,116,657	\$944,499
Capital	\$2,486,556	\$2,045,783	\$4,861,280	\$2,943,265	\$3,980,300
<b>Total Applications</b>	<b>\$14,295,739</b>	<b>\$14,699,765</b>	<b>\$16,927,867</b>	<b>\$14,761,999</b>	<b>\$9,525,421</b>

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
351300	Fines and Forfeitures	\$15,519	\$12,922	\$12,000	\$12,000	\$12,000
369100	Misc Revenue	\$346	\$10,826	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	(\$10)	\$261	\$100	\$100	\$250
	<b>Total Revenues</b>	<b>\$15,855</b>	<b>\$24,009</b>	<b>\$12,100</b>	<b>\$12,100</b>	<b>\$12,250</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$15,855</b>	<b>\$24,009</b>	<b>\$12,100</b>	<b>\$12,100</b>	<b>\$12,250</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
55430	Employee Development	\$1,780	\$8,551	\$15,000	\$15,000	\$18,000
	<b>Total Operating</b>	<b>\$1,780</b>	<b>\$8,551</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$18,000</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$1,780</b>	<b>\$8,551</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$18,000</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$4,507</b>	<b>\$18,582</b>	<b>\$17,823</b>	<b>\$34,040</b>	<b>\$31,140</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$14,075</b>	<b>\$15,458</b>	<b>(\$2,900)</b>	<b>(\$2,900)</b>	<b>(\$5,750)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$18,582</b>	<b>\$34,040</b>	<b>\$14,923</b>	<b>\$31,140</b>	<b>\$25,390</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

SPECIAL LAW ENFORCEMENT TRUST FUND (LOCAL) - 103

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
351200	Confiscated Property - Local	\$26,371	\$54,632	\$0	\$8,200	\$0
361100/53680	Investment (realized/unrealized)	\$183	\$483	\$150	\$150	\$75
364000	Disposition of Fixed Assets	\$0	\$4,641	\$0	\$8,430	\$0
	<b>Total Revenues</b>	<b>\$26,554</b>	<b>\$59,756</b>	<b>\$150</b>	<b>\$16,780</b>	<b>\$75</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$26,554</b>	<b>\$59,756</b>	<b>\$150</b>	<b>\$16,780</b>	<b>\$75</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
54010	Travel and Per Diem	\$1,376	\$0	\$0	\$0	\$0
54632	Software Maintenance	\$0	\$1,188	\$0	\$0	\$0
54800	Promotional	\$0	\$568	\$0	\$0	\$0
55270	Small Tools and Equipment	\$10,059	\$6,926	\$4,600	\$4,600	\$2,800
55430	Employee Development	\$0	\$2,464	\$5,000	\$5,000	\$5,000
55431	Employee Education Incentive	\$6,384	\$2,500	\$0	\$0	\$0
58000	Grants & Aids (Project Graduation)	\$1,800	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$19,619</b>	<b>\$13,646</b>	<b>\$9,600</b>	<b>\$9,600</b>	<b>\$7,800</b>
58130	Transfer to General Fund	\$0	\$22,000	\$0	\$5,078	\$0
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$22,000</b>	<b>\$0</b>	<b>\$5,078</b>	<b>\$0</b>
64000	Equipment-General	\$7,490	\$0	\$13,000	\$13,000	\$0
64100	Vehicles	\$30,004	\$0	\$0	\$20,729	\$0
	<b>Total Capital</b>	<b>\$37,494</b>	<b>\$0</b>	<b>\$13,000</b>	<b>\$33,729</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$57,113</b>	<b>\$35,646</b>	<b>\$22,600</b>	<b>\$48,407</b>	<b>\$7,800</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$49,693</b>	<b>\$19,134</b>	<b>\$34,956</b>	<b>\$43,244</b>	<b>\$11,617</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>(\$30,559)</b>	<b>\$24,110</b>	<b>(\$22,450)</b>	<b>(\$31,627)</b>	<b>(\$7,725)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$19,134</b>	<b>\$43,244</b>	<b>\$12,506</b>	<b>\$11,617</b>	<b>\$3,892</b>

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
312410	Local Option Gas Tax	\$492,537	\$506,502	\$538,164	\$538,164	\$517,000
344900	FDOT Reimbursement - Traffic Signal	\$12,805	\$13,189	\$13,582	\$13,582	\$13,582
361100/53680	Investment (realized/unrealized)	\$1,312	\$7,245	\$2,500	\$2,500	\$4,900
369305	Insurance Proceeds	\$0	\$48,469	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$506,654</b>	<b>\$575,405</b>	<b>\$554,246</b>	<b>\$554,246</b>	<b>\$535,482</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$506,654</b>	<b>\$575,405</b>	<b>\$554,246</b>	<b>\$554,246</b>	<b>\$535,482</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
53180	Consultant Services	\$0	\$0	\$3,000	\$3,000	\$3,000
54310	Utility Services - Traffic Control	\$12,049	\$10,755	\$13,000	\$13,000	\$13,000
54511	General Insurance Settlement	\$0	\$12,400	\$0	\$0	\$0
54620	Repair & Maint - Traffic Control	\$39,197	\$39,160	\$45,000	\$69,653	\$55,000
54621	Repair & Maint - Roads	\$16,397	\$10,302	\$33,000	\$33,000	\$19,000
54622	Repair & Maint - Bridges	\$0	\$226	\$2,000	\$2,000	\$2,000
54624	Repair & Maint - Sidewalks	\$31,022	\$33,221	\$30,000	\$42,000	\$45,000
54625	Repair & Maint - Stamped Asphalt	\$0	\$0	\$11,000	\$9,000	\$11,000
54630	Repair & Maint - Equipment	\$0	\$5,610	\$2,500	\$2,500	\$2,500
54635	Striping	\$12,834	\$1,948	\$5,000	\$5,000	\$5,000
54682	Repair & Maintenance - Grounds	\$0	\$57	\$20,000	\$8,000	\$19,000
54920	Legal Advertising	\$207	\$108	\$200	\$200	\$200
55270	Small Tools & Equipment	\$56	\$541	\$0	\$0	\$1,000
	<b>Total Operating</b>	<b>\$111,762</b>	<b>\$114,328</b>	<b>\$164,700</b>	<b>\$187,353</b>	<b>\$175,700</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64000	Equipment-General	\$3,140	\$10,288	\$7,500	\$9,500	\$14,000
64100	Vehicles	\$0	\$42,783	\$38,000	\$38,000	\$18,500
64200	Data Processing	\$0	\$0	\$0	\$0	\$2,800
64400	Machinery	\$10,950	\$0	\$0	\$0	\$0
65000	30014 CIP - Sidewalks	\$5,424	\$0	\$5,000	\$5,000	\$5,000
65000	30073 CIP - Underdrains	\$15,304	\$0	\$10,000	\$10,000	\$10,000
65000	30075 CIP - Resurfacing	\$248,630	\$257,541	\$350,000	\$383,160	\$350,000
	<b>Total Capital</b>	<b>\$283,448</b>	<b>\$310,612</b>	<b>\$410,500</b>	<b>\$445,660</b>	<b>\$400,300</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$395,210</b>	<b>\$424,940</b>	<b>\$575,200</b>	<b>\$633,013</b>	<b>\$576,000</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$335,780</b>	<b>\$447,224</b>	<b>\$511,657</b>	<b>\$597,689</b>	<b>\$518,922</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$111,444</b>	<b>\$150,465</b>	<b>(\$20,954)</b>	<b>(\$78,767)</b>	<b>(\$40,518)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$447,224</b>	<b>\$597,689</b>	<b>\$490,703</b>	<b>\$518,922</b>	<b>\$478,404</b>

<b>Equipment General:</b>		<b>Vehicle:</b>	
Used Forklift	\$10,000	Ford Ranger	<b>\$18,500</b>
Vaccum Leak Detector	\$1,600		
A/C Flush System	\$2,400	<b>Data Processing:</b>	
	<b>\$14,000</b>	Laptop for Fleet	\$1,800
		Desktop	\$1,000
			<b>\$2,800</b>

Monthly charge for service (Waste Pro) ---- \$18.10

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
323700	Franchise Fees - Commercial	\$53,254	\$49,194	\$40,000	\$40,000	\$50,000
323701	Franchise Fees - Residential	\$46,585	\$49,267	\$40,000	\$40,000	\$30,000
331340	30137 Federal Grant (TS Fay)	(\$70)	\$0	\$0	\$0	\$0
334340	30137 State Grant (TS Fay)	(\$32)	\$20	\$0	\$0	\$0
338001	Recycling Revenue	\$26,595	\$66,539	\$28,000	\$28,000	\$70,000
338002	Environmental Revenue Share	\$47,500	\$50,336	\$45,000	\$45,000	\$45,000
343410	Billed Services - Residential	\$2,370,637	\$2,355,874	\$2,375,000	\$2,375,000	\$2,375,000
361100/53680	Investment (realized/unrealized)	\$3,491	\$15,494	\$5,000	\$5,000	\$17,100
343420	Other (Recycle Bins)	\$2,426	\$2,170	\$2,400	\$2,400	\$500
	<b>Total Revenues</b>	<b>\$2,550,386</b>	<b>\$2,588,894</b>	<b>\$2,535,400</b>	<b>\$2,535,400</b>	<b>\$2,587,600</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$2,550,386</b>	<b>\$2,588,894</b>	<b>\$2,535,400</b>	<b>\$2,535,400</b>	<b>\$2,587,600</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
53111	Other Legal	\$36	\$0	\$0	\$0	\$0
53180	Consulting Services	\$2,277	\$2,828	\$2,500	\$3,068	\$3,500
53186	Contract Services	\$0	\$0	\$0	\$0	\$10,000
53410	Performance Bonus	\$11,362	\$13,586	\$15,000	\$15,000	\$15,000
54314	Utility Services - Solid Waste	\$1,742,779	\$1,718,332	\$1,793,750	\$1,793,182	\$1,770,000
54907	Seminole County (Landfill Disposal)	\$477,958	\$502,880	\$550,000	\$550,000	\$505,000
55230	Operating Supplies - Recycling Bins	\$12,077	\$0	\$0	\$0	\$2,500
	<b>Total Operating</b>	<b>\$2,246,489</b>	<b>\$2,237,626</b>	<b>\$2,361,250</b>	<b>\$2,361,250</b>	<b>\$2,306,000</b>
58114	Transfer to Storm Reserve Fund	\$133,100	\$132,370	\$56,250	\$135,000	\$0
58105	Transfer to Water & Sewer (reimb)	\$0	\$0	\$0	\$0	\$0
58130	Transfer to General Fund - Admin/Franchise	\$133,100	\$132,370	\$135,000	\$135,000	\$135,000
58130	Transfer to General Fund (reimb)	\$0	\$0	\$0	\$0	\$0
58130	21342 Transfer to General Fund -Records Mgmt	\$2,694	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$268,894</b>	<b>\$264,740</b>	<b>\$191,250</b>	<b>\$270,000</b>	<b>\$135,000</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$2,515,383</b>	<b>\$2,502,366</b>	<b>\$2,552,500</b>	<b>\$2,631,250</b>	<b>\$2,441,000</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$908,453</b>	<b>\$943,456</b>	<b>\$916,976</b>	<b>\$1,029,984</b>	<b>\$934,134</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$35,003</b>	<b>\$86,528</b>	<b>(\$17,100)</b>	<b>(\$95,850)</b>	<b>\$146,600</b>
	<b>FUND BALANCE - September 30</b>	<b>\$943,456</b>	<b>\$1,029,984</b>	<b>\$899,876</b>	<b>\$934,134</b>	<b>\$1,080,734</b>

This fund will be absorbing the fund balances of the Storm Reserve and Emergency/Disaster Relief Funds as of 9/30/10 per GASB 54. Consequently, the transfer to the Storm Reserve Fund will be rendered obsolete. However, that portion of fund balance that is attributable to storm recovery will be assigned fund balance within the Solid Waste Fund.

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
351203	Confiscated Property - Federal	\$5,508	\$49,771	\$0	\$21,000	\$0
361100/53680	Investment (realized/unrealized)	\$204	\$512	\$150	\$150	\$50
364000	Disposition of Fixed Assets	\$0	\$0	\$0	\$4,175	\$0
	<b>Total Revenues</b>	<b>\$5,712</b>	<b>\$50,283</b>	<b>\$150</b>	<b>\$25,325</b>	<b>\$50</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$5,712</b>	<b>\$50,283</b>	<b>\$150</b>	<b>\$25,325</b>	<b>\$50</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
54650	Repair & Maintenance - Vehicles	\$0	\$2,997	\$3,000	\$3,000	\$0
55270	Small Tools and Equipment	\$0	\$2,471	\$9,500	\$9,500	\$4,000
55430	Employee Development	\$12,722	\$3,050	\$5,000	\$5,000	\$5,000
55440	Certification Expense	\$0	\$2,500	\$0	\$0	\$0
58000	Grants & Aids (Project Graduation)	\$2,215	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$14,941</b>	<b>\$11,018</b>	<b>\$17,500</b>	<b>\$17,500</b>	<b>\$9,000</b>
58130	Transfer to General Fund	\$0	\$15,352	\$0	\$5,078	\$0
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$15,352</b>	<b>\$0</b>	<b>\$5,078</b>	<b>\$0</b>
64000	Equipment-General	\$2,618	\$0	\$5,287	\$5,287	\$0
64100	Vehicles	\$26,928	\$0	\$0	\$8,589	\$0
	<b>Total Capital</b>	<b>\$29,546</b>	<b>\$0</b>	<b>\$5,287</b>	<b>\$13,876</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$44,487</b>	<b>\$26,370</b>	<b>\$22,787</b>	<b>\$36,454</b>	<b>\$9,000</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$53,296</b>	<b>\$14,521</b>	<b>\$34,668</b>	<b>\$38,434</b>	<b>\$27,305</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>(\$38,775)</b>	<b>\$23,913</b>	<b>(\$22,637)</b>	<b>(\$11,129)</b>	<b>(\$8,950)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$14,521</b>	<b>\$38,434</b>	<b>\$12,031</b>	<b>\$27,305</b>	<b>\$18,355</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

EMERGENCY & DISASTER RELIEF FUND - 109

The projected fund balance at 9/30/12 makes allowance for a potential repayment to FEMA of \$158,034. At this time, one outstanding appeal remains.

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
334990	State Reimbursement	\$0	\$33,395	\$0	\$0	\$0
334991	FEMA Reimbursement	\$0	\$300,557	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$2,689	\$10,376	\$2,000	\$2,000	\$0
	<b>Total Revenues</b>	<b>\$2,689</b>	<b>\$344,328</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$2,689</b>	<b>\$344,328</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$0</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
53111	Legal	\$8,955	\$17,280	\$0	\$0	\$0
53180	Consulting	\$0	\$26,500	\$32,500	\$3,000	\$0
53186	Contract Services - All Others	\$0	\$10,850	\$0	\$0	\$0
54210	Postage	\$0	\$8	\$0	\$0	\$0
54990	<u>30082</u> Storm-related Expenditures	\$569,653	\$0	\$0	\$0	\$0
54990	Storm-related Expenditures	\$0	\$2,333	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$578,608</b>	<b>\$56,971</b>	<b>\$32,500</b>	<b>\$3,000</b>	<b>\$0</b>
58105	Transfer to Water & Sewer (reimb)	\$0	\$0	\$0	\$0	\$0
58130	Transfer to General Fund (reimb)	\$0	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$578,608</b>	<b>\$56,971</b>	<b>\$32,500</b>	<b>\$3,000</b>	<b>\$0</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$720,921</b>	<b>\$145,002</b>	<b>\$118,941</b>	<b>\$432,359</b>	<b>\$431,359</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>(\$575,919)</b>	<b>\$287,357</b>	<b>(\$30,500)</b>	<b>(\$1,000)</b>	<b>\$0</b>
	<b>FUND BALANCE - September 30</b>	<b>\$145,002</b>	<b>\$432,359</b>	<b>\$88,441</b>	<b>\$431,359</b>	<b>\$431,359</b>

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
329000	Other Licenses	\$2,546	\$5,320	\$3,500	\$3,500	\$3,500
329400	Arbor Permits	\$10,740	\$8,220	\$8,000	\$8,000	\$15,000
331700	<u>30152</u> - Federal Grant (FDOF/ARRA)	\$0	\$18,537	\$0	\$0	\$0
334990	<u>30111</u> Other State Grants (FDOT)	\$22,770	\$0	\$0	\$0	\$0
351400	Tree Bank Revenues	\$2,025	\$40,000	\$1,000	\$1,000	\$1,000
360000	Misc. Revenue	\$0	\$1,050	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$508	\$3,672	\$1,500	\$1,500	\$2,800
	<b>Total Revenues</b>	<b>\$38,589</b>	<b>\$76,799</b>	<b>\$14,000</b>	<b>\$14,000</b>	<b>\$22,300</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$38,589</b>	<b>\$76,799</b>	<b>\$14,000</b>	<b>\$14,000</b>	<b>\$22,300</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
54685	Arbor Improvements & Maint	\$8,527	\$9,962	\$10,500	\$10,500	\$25,000
54685	<u>30072</u> Arbor Improve & Maint (Centex)	\$1,375	\$3,759	\$0	\$0	\$0
54685	<u>30111</u> Arbor Improve & Maint (FDOT)	\$25,000	\$0	\$0	\$0	\$0
54685	<u>30152</u> Arbor Improve & Maint (FDOF/ARRA)	\$0	\$18,521	\$0	\$0	\$0
54685	<u>90900</u> Arbor Improve & Maint	\$0	\$645	\$0	\$0	\$0
54800	Promotional	\$1,120	\$537	\$1,000	\$1,000	\$1,000
55230	Operating Supplies	\$0	\$0	\$0	\$0	\$50
55270	Small Tools & Equipment	\$0	\$480	\$0	\$0	\$500
	<b>Total Operating</b>	<b>\$36,022</b>	<b>\$33,904</b>	<b>\$11,500</b>	<b>\$11,500</b>	<b>\$26,550</b>
58105	<u>23600</u> Transfer to W&S (Arborist duties)	\$0	\$0	\$0	\$0	\$14,563
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,563</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$36,022</b>	<b>\$33,904</b>	<b>\$11,500</b>	<b>\$11,500</b>	<b>\$41,113</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$243,471</b>	<b>\$246,038</b>	<b>\$243,138</b>	<b>\$288,933</b>	<b>\$291,433</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$2,567</b>	<b>\$42,895</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>(\$18,813)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$246,038</b>	<b>\$288,933</b>	<b>\$245,638</b>	<b>\$291,433</b>	<b>\$272,620</b>
	<b>Arbor Improvements &amp; Maint:</b>					
	Arbor Day	\$5,000				
	Tree Planting	\$10,000				
	Tree Trimming	\$10,000				
		<b>\$25,000</b>				

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361100/53680	Investment (realized/unrealized)	\$21	\$82	\$30	\$30	\$0
	<b>Total Revenues</b>	\$21	\$82	\$30	\$30	\$0
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$21</b>	<b>\$82</b>	<b>\$30</b>	<b>\$30</b>	<b>\$0</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
54903	Refund for HOA Projects	\$0	\$70	\$74	\$74	\$0
	<b>Total Operating</b>	\$0	\$70	\$74	\$74	\$0
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$0</b>	<b>\$70</b>	<b>\$74</b>	<b>\$74</b>	<b>\$0</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	\$5,508	\$5,529	\$5,569	\$5,541	\$5,497
	<b>Appropriation TO (FROM) Fund Balance</b>	\$21	\$12	(\$44)	(\$44)	\$0
	<b>FUND BALANCE - September 30</b>	<b>\$5,529</b>	<b>\$5,541</b>	<b>\$5,525</b>	<b>\$5,497</b>	<b>\$5,497</b>

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
331340	30137 Federal Grant (TS Fay)	\$14,196	\$0	\$0	\$0	\$0
334340	30137 State Grant (TS Fay)	\$2,353	\$13	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$1,348	\$7,070	\$2,800	\$2,800	\$0
369305	30137 Insurance Proceeds	\$3,027	\$0	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$20,924</b>	<b>\$7,083</b>	<b>\$2,800</b>	<b>\$2,800</b>	<b>\$0</b>
381008	Transfer from Solid Waste (#107)	\$133,100	\$132,370	\$56,250	\$135,000	\$0
	<b>Total Transfers</b>	<b>\$133,100</b>	<b>\$132,370</b>	<b>\$56,250</b>	<b>\$135,000</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$154,024</b>	<b>\$139,453</b>	<b>\$59,050</b>	<b>\$137,800</b>	<b>\$0</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
53180	Consulting	\$10,457	\$0	\$0	\$0	\$0
54990	Storm-related Expenses	\$10,148	\$0	\$0	\$0	\$0
54990	30137 Storm-related Expenses	\$53,818	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$74,423</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$74,423</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$347,484</b>	<b>\$427,085</b>	<b>\$566,185</b>	<b>\$566,538</b>	<b>\$704,338</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$79,601</b>	<b>\$139,453</b>	<b>\$59,050</b>	<b>\$137,800</b>	<b>\$0</b>
	<b>FUND BALANCE - September 30</b>	<b>\$427,085</b>	<b>\$566,538</b>	<b>\$625,235</b>	<b>\$704,338</b>	<b>\$704,338</b>

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
312600	One Cent Sales Tax Reimb (2002-2011)	\$876,408	\$718,285	\$2,565,000	\$1,500,000	\$1,055,000
331490	<u>30085</u> Fed Grants (FDOT Hayes )	\$0	\$160,198	\$0	\$0	\$0
331490	<u>30133</u> Fed Grants (FDOT 419/Wade)	\$0	\$387,314	\$0	\$0	\$0
331490	<u>30112</u> Fed Grants (FDOT Vistawilla)	\$0	\$168,462	\$0	\$0	\$0
331490	<u>30137</u> Fed Grants (TS Fay)	\$0	\$97,352	\$0	\$0	\$0
334490	<u>30137</u> State Grants (TS Fay)	\$0	\$16,225	\$0	\$0	\$0
334490	<u>30146</u> State Grants (FDOT Sherry )	\$0	\$100,837	\$0	\$0	\$0
337390	<u>30130</u> Local Grants (Northern/Shetland)	\$126,498	\$0	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$389	\$8,790	\$5,000	\$5,000	\$3,800
369101	Miscellaneous Revenue	\$0	\$9,500	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$1,003,295</b>	<b>\$1,666,963</b>	<b>\$2,570,000</b>	<b>\$1,505,000</b>	<b>\$1,058,800</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$1,003,295</b>	<b>\$1,666,963</b>	<b>\$2,570,000</b>	<b>\$1,505,000</b>	<b>\$1,058,800</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
53111	Other Legal Services	\$35,225	\$4,724	\$5,000	\$5,000	\$0
	<b>Total Operating</b>	<b>\$35,225</b>	<b>\$4,724</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>
58125	<u>30045</u> T/fer to Other Funds (#305)	\$0	\$0	\$300,000	\$0	\$300,000
58130	<u>24415</u> T/fer to General Fund (Proj Adm)	\$2,525	\$365	\$57,944	\$8,944	0
	<b>Total Transfers</b>	<b>\$2,525</b>	<b>\$365</b>	<b>\$357,944</b>	<b>\$8,944</b>	<b>\$300,000</b>
61000	<u>30133</u> Land	\$0	\$407	\$0	\$0	\$0
65000	<u>30010</u> CIP - TC Roads Tuskawilla/Blumberg	\$0	\$0	\$5,000	\$205,000	\$0
65000	<u>30013</u> CIP - SR 434/419 Signal Upgrades	\$174,220	\$0	\$0	\$0	\$0
65000	<u>30055</u> CIP - Michael Blake Blvd. (Spine Rd)	\$0	\$0	\$750,000	\$750,000	\$750,000
65000	<u>30085</u> CIP - Hayes Road Turn Lane	\$0	\$160,198	\$0	\$0	\$0
65000	<u>30109</u> CIP - 434 Median	\$30,674	\$0	\$0	\$0	\$0
65000	<u>30112</u> CIP - Vistawilla Turn Lane	\$0	\$175,930	\$0	\$0	\$0
65000	<u>30120</u> CIP - Doran Drive	\$0	\$0	\$200,000	\$0	\$200,000
65000	<u>30121</u> CIP - TC Streetscape Phase 2	(\$5,081)	\$0	\$0	\$0	\$0
65000	<u>30130</u> CIP - Northern/Shetland	\$126,498	\$0	\$100,000	\$100,000	\$100,000
65000	<u>30132</u> CIP - Residential Road Const	\$181,851	\$158,187	\$0	\$0	\$0
65000	<u>30133</u> CIP - 419/Wade	\$287,803	\$391,496	\$0	\$0	\$0
65000	<u>30134</u> CIP - Ranchlands Paving	\$69,791	\$633,983	\$1,300,000	\$1,300,000	\$0
65000	<u>30146</u> CIP - Sherry Turn Lane	\$0	\$100,837	\$0	\$0	\$0
65000	<u>30149</u> CIP - SR 434 Papa Tony's	\$0	\$24,965	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$865,756</b>	<b>\$1,646,003</b>	<b>\$2,355,000</b>	<b>\$2,355,000</b>	<b>\$1,050,000</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$903,506</b>	<b>\$1,651,092</b>	<b>\$2,717,944</b>	<b>\$2,368,944</b>	<b>\$1,350,000</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$1,274,606</b>	<b>\$1,374,395</b>	<b>\$1,293,102</b>	<b>\$1,390,266</b>	<b>\$526,322</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$99,789</b>	<b>\$15,871</b>	<b>(\$147,944)</b>	<b>(\$863,944)</b>	<b>(\$291,200)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$1,374,395</b>	<b>\$1,390,266</b>	<b>\$1,145,158</b>	<b>\$526,322</b>	<b>\$235,122</b>

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361100/53680	Investment (realized/unrealized)	\$64	\$346	\$130	\$130	\$0
366000	Contributions/Donations - Private	\$10,900	\$1,700	\$0	\$0	\$0
	<b>Total Revenues</b>	\$10,964	\$2,046	\$130	\$130	\$0
381600	Transfer from Other (#305-'99 Const Fd)	\$796	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	\$796	\$0	\$0	\$0	\$0
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$11,760</b>	<b>\$2,046</b>	<b>\$130</b>	<b>\$130</b>	<b>\$0</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
54695	Repairs & Maint - Signs & Walls	\$121	\$0	\$0	\$0	\$0
54682	Repairs & Maint - Grounds	\$0	\$0	\$250	\$250	\$0
55270	Small Tools (flag)	\$0	\$0	\$150	\$150	\$0
54760	Engraving	\$390	\$910	\$0	\$0	\$0
	<b>Total Operating</b>	\$511	\$910	\$400	\$400	\$0
58130	Transfer to General <sup>1</sup>	\$0	\$2,000	\$2,000	\$2,000	\$0
	<b>Total Transfers</b>	\$0	\$2,000	\$2,000	\$2,000	\$0
65000	30107 CIP (Vet Memorial Engraving)	\$2,355	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$2,355	\$0	\$0	\$0	\$0
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$2,866</b>	<b>\$2,910</b>	<b>\$2,400</b>	<b>\$2,400</b>	<b>\$0</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	\$14,866	\$23,760	\$21,334	\$22,896	\$20,626
	<b>Appropriation TO (FROM) Fund Balance</b>	\$8,894	(\$864)	(\$2,270)	(\$2,270)	\$0
	<b>FUND BALANCE - September 30</b>	\$23,760	\$22,896	\$19,064	\$20,626	\$20,626

<sup>1</sup> Transfer to General Fund for the following (#1525 Urban Beautification):  
 Utilities - Water / Electricity  
 Landscape/Irrigation Maintenance  
 Contract Fountain Maintenance  
 Lighting - maintenance and repairs  
 Insurance

CITY OF WINTER SPRINGS  
 FISCAL YEAR 2011-2012 BUDGET

HOA PROJECTS - STREETLIGHTING & SIGNAGE FUND - 117

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361100/53680	Investment (realized/unrealized)	\$7	\$0	\$0	\$0	\$0
364300	HOA Proceeds (Winding Hollow)	\$19,610	\$0	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$19,617</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$19,617</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
	<b>Total Operating</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
63100	Infrastructure (Winding Hollow)	\$19,617	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$19,617</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$19,617</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>FUND BALANCE - September 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

COMMUNITY EVENTS - 118

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361100/53680	Investment (realized/unrealized)	\$0	\$0	\$0	\$0	\$0
347400	90200 Comm Event Rev - Holiday	\$0	\$0	\$0	\$2,800	\$0
347400	90500 Comm Event Rev - Hometown	\$0	\$0	\$0	\$3,100	\$0
366000	90200 Comm Event Donation - Holiday	\$0	\$0	\$0	\$2,800	\$0
366000	90500 Comm Event Donation - Hometown	\$0	\$0	\$0	\$1,250	\$0
	<b>Total Revenues</b>	\$0	\$0	\$0	\$9,950	\$0
381100	90500 Transfer from General	\$0	\$0	\$0	\$250	\$0
381100	Transfer from General Fund	\$0	\$0	\$35,000	\$35,000	\$0
	<b>Total Transfers</b>	\$0	\$0	\$35,000	\$35,250	\$0
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,000</b>	<b>\$45,200</b>	<b>\$0</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
54800	90100 Promo - July 4th	\$0	\$0	\$10,000	\$10,000	\$0
54800	90200 Promo - Tree Lighting/Parade	\$0	\$0	\$0	\$5,600	\$0
54800	90500 Promo - Fall Event	\$0	\$0	\$0	\$4,600	\$0
56910	Contingency - Public Safety	\$0	\$0	\$25,000	\$17,130	\$0
	<b>Total Operating</b>	\$0	\$0	\$35,000	\$37,330	\$0
58130	90200 Transfer to General Fund	\$0	\$0	\$0	\$5,482	\$0
58105	90200 Transfer to Water and Sewer	\$0	\$0	\$0	\$153	\$0
58130	90500 Transfer to General Fund	\$0	\$0	\$0	\$1,966	\$0
58115	90500 Transfer to Stormwater	\$0	\$0	\$0	\$104	\$0
58105	90500 Transfer to Water and Sewer	\$0	\$0	\$0	\$165	\$0
	<b>Total Transfers</b>	\$0	\$0	\$0	\$7,870	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,000</b>	<b>\$45,200</b>	<b>\$0</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	\$0	\$0	\$0	\$0	\$0
	<b>Appropriation TO (FROM) Fund Balance</b>	\$0	\$0	\$0	\$0	\$0
	<b>FUND BALANCE - September 30</b>	\$0	\$0	\$0	\$0	\$0

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361100/53680	Investment (realized/unrealized)	\$2,140	\$8,071	\$3,400	\$3,400	\$5,000
324310	Residential Impact Fees	\$0	\$3,167	\$0	\$0	\$0
324320	Commercial Impact Fees	\$0	\$35,610	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$2,140</b>	<b>\$46,848</b>	<b>\$3,400</b>	<b>\$3,400</b>	<b>\$5,000</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$2,140</b>	<b>\$46,848</b>	<b>\$3,400</b>	<b>\$3,400</b>	<b>\$5,000</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
53111	Other Legal	\$0	\$0	\$1,000	\$1,000	\$1,000
53180	Consulting Services	\$0	\$0	\$0	\$0	\$1,000
	<b>Total Operating</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$2,000</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
65000	<u>30099</u> CIP - Roberts Family Road	\$0	\$0	\$35,000	\$35,000	\$0
65000	<u>30145</u> CIP - Tuscora Turn Lane	\$17,490	\$22,864	\$0	\$0	\$25,000
65000	<u>30112</u> CIP - Vistawilla Drive Decel Lane	\$23,443	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$46,233</b>	<b>\$22,864</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$25,000</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$46,233</b>	<b>\$22,864</b>	<b>\$36,000</b>	<b>\$36,000</b>	<b>\$27,000</b>
<b>CHANGE IN FUND BALANCE</b>						
		prior period adjustment				
	<b>FUND BALANCE - October 1</b>	\$570,054	\$525,961	\$550,661	\$549,945	\$517,345
	<b>Appropriation TO (FROM) Fund Balance</b>	(\$44,093)	\$23,984	(\$32,600)	(\$32,600)	(\$22,000)
	<b>FUND BALANCE - September 30</b>	<b>\$525,961</b>	<b>\$549,945</b>	<b>\$518,061</b>	<b>\$517,345</b>	<b>\$495,345</b>

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361100/53680	Investment (realized/unrealized)	\$1,393	\$5,661	\$2,200	\$2,200	\$0
324710	Residential Impact Fees	\$0	\$1,768	\$0	\$0	\$0
324720	Commercial Impact Fees	\$0	\$9,568	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$1,393</b>	<b>\$16,997</b>	<b>\$2,200</b>	<b>\$2,200</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$1,393</b>	<b>\$16,997</b>	<b>\$2,200</b>	<b>\$2,200</b>	<b>\$0</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
	<b>Total Operating</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
58125	Transfer to Capital Projects Fund #317	\$0	\$0	\$0	\$0	\$393,730
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$393,730</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$393,730</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$373,140</b>	<b>\$374,533</b>	<b>\$387,811</b>	<b>\$391,530</b>	<b>\$393,730</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$1,393</b>	<b>\$16,997</b>	<b>\$2,200</b>	<b>\$2,200</b>	<b>(\$393,730)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$374,533</b>	<b>\$391,530</b>	<b>\$390,011</b>	<b>\$393,730</b>	<b>\$0</b>

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361100/53680	Investment (realized/unrealized)	\$513	\$1,737	\$600	\$600	\$750
324110	Residential Impact Fees	\$0	\$6,475	\$0	\$0	\$26,500
324120	Commercial Impact Fees	\$0	\$0	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$513</b>	<b>\$8,212</b>	<b>\$600</b>	<b>\$600</b>	<b>\$27,250</b>
381600	51001 Transfer from Other (HMGP)	\$3,424	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$3,424</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$3,937</b>	<b>\$8,212</b>	<b>\$600</b>	<b>\$600</b>	<b>\$27,250</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
55270	Small Tools & Equipment	\$1,000	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
62000	81017 Cap Ex-Buildings	\$0	\$23,490	\$0	\$0	\$0
63000	Improvements	\$604	\$0	\$0	\$0	\$0
64000	81017 Cap Ex-Equipment General	\$0	\$17,251	\$0	\$0	\$0
64200	Cap Ex-Data Processing Equip	\$7,563	\$14,803	\$0	\$0	\$0
64200	10052 Cap Ex-Data Process Equip	\$0	\$3,584	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$8,167</b>	<b>\$59,128</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$9,167</b>	<b>\$59,128</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$130,326</b>	<b>\$125,096</b>	<b>\$92,072</b>	<b>\$74,180</b>	<b>\$74,780</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>(\$5,230)</b>	<b>(\$50,916)</b>	<b>\$600</b>	<b>\$600</b>	<b>\$27,250</b>
	<b>FUND BALANCE - September 30</b>	<b>\$125,096</b>	<b>\$74,180</b>	<b>\$92,672</b>	<b>\$74,780</b>	<b>\$102,030</b>

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361100/53680	Investment (realized/unrealized)	\$20	\$118	\$50	\$50	\$150
324610	Culture & Recreation Impact Fees - Residential	\$0	\$8,400	\$0	\$0	\$88,500
	<b>Total Revenues</b>	<b>\$20</b>	<b>\$8,518</b>	<b>\$50</b>	<b>\$50</b>	<b>\$88,650</b>
381600	70105 Transfer from Other (#316)	\$3,412	\$0	\$0	\$0	\$0
381600	70106 Transfer from Other Funds (#314)	\$1,329	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$4,741</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$4,761</b>	<b>\$8,518</b>	<b>\$50</b>	<b>\$50</b>	<b>\$88,650</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
	<b>Total Operating</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	\$2,749	\$7,510	\$8,775	\$16,028	\$16,078
	<b>Appropriation TO (FROM) Fund Balance</b>	\$4,761	\$8,518	\$50	\$50	\$88,650
	<b>FUND BALANCE - September 30</b>	<b>\$7,510</b>	<b>\$16,028</b>	<b>\$8,825</b>	<b>\$16,078</b>	<b>\$104,728</b>

The following expenditures have been identified as potential Park Impact expenditures as impact fee revenues are realized:

Repay General Fund - Trotwood Improvements #315	\$33,019
Trotwood Tennis Courts (2)	\$50,000
Outdoor Adult Exercise Course	\$75,000
Bleacher Shade Structures	\$100,000
Civic Center Aesthetic Renovation	\$125,000

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361100/53680	Investment (realized/unrealized)	\$3,657	\$14,751	\$6,000	\$6,000	\$10,000
324110	Residential Impact	\$0	\$15,863	\$0	\$0	\$48,000
324120	Commercial Impact Fees	\$0	\$0	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$3,657</b>	<b>\$30,614</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$58,000</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$3,657</b>	<b>\$30,614</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$58,000</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
	<b>Total Operating</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$980,042</b>	<b>\$983,699</b>	<b>\$992,659</b>	<b>\$1,014,313</b>	<b>\$1,020,313</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$3,657</b>	<b>\$30,614</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$58,000</b>
	<b>FUND BALANCE - September 30</b>	<b>\$983,699</b>	<b>\$1,014,313</b>	<b>\$998,659</b>	<b>\$1,020,313</b>	<b>\$1,078,313</b>

On October 2, 2008, the Fire Department was consolidated with Seminole County

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
347261	Billed Services-Medical Transport	\$4,424	(\$1,311)	\$0	\$0	\$0
54505	Bad Debt Expense	\$13,482	(\$11,062)	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$2,032	\$8,581	\$0	\$1,831	\$0
369101	Misc Revenue	\$261	\$0	\$0	\$1,128	\$0
369300	Settlements/Collections	\$1,207	\$677	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$21,406</b>	<b>(\$3,115)</b>	<b>\$0</b>	<b>\$2,959</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$21,406</b>	<b>(\$3,115)</b>	<b>\$0</b>	<b>\$2,959</b>	<b>\$0</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
2600	Medical Transport - Operating	\$4,765	\$333	\$570,000	\$590,552	\$0
2610	Medical Transport - EMS Admin	\$405	\$0	\$0	\$0	\$0
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$5,170</b>	<b>\$333</b>	<b>\$570,000</b>	<b>\$590,552</b>	<b>\$0</b>
	<b>FUND BALANCE - October 1</b>	<b>\$574,805</b>	<b>\$591,041</b>	<b>\$596,501</b>	<b>\$587,593</b>	<b>\$0</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$16,236</b>	<b>(\$3,448)</b>	<b>(\$570,000)</b>	<b>(\$587,593)</b>	<b>\$0</b>
	<b>FUND BALANCE - September 30</b>	<b>\$591,041</b>	<b>\$587,593</b>	<b>\$26,501</b>	<b>\$0</b>	<b>\$0</b>

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
	<b>Total Payroll</b>	\$0	\$0	\$0	\$0	\$0
53410	Billing Services Costs	\$4,510	\$316	\$0	\$13	\$0
54210	Postage	\$43	\$17	\$0	\$0	\$0
54633	Maint Agree & Contracts	\$212	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	\$4,765	\$333	\$0	\$13	\$0
58130	Transfer to General Fund (Pension Plan)	\$0	\$0	\$570,000	\$590,539	\$0
	<b>Total Transfers</b>	\$0		\$570,000	\$590,539	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$4,765</b>	<b>\$333</b>	<b>\$570,000</b>	<b>\$590,552</b>	<b>\$0</b>

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
51210	Regular Salaries	\$248	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$19	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$99	\$0	\$0	\$0	\$0
52330	Pension Expense	\$37	\$0	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$403</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
54110	Telephone	\$2	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$405</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
314100	Electric Utility Tax	\$1,919,916	\$2,469,621	\$2,140,000	\$2,140,000	\$0
314300	Water Utility Tax	\$286,866	\$305,510	\$300,000	\$300,000	\$0
314400	Gas Utility Tax	\$36,641	\$36,595	\$35,000	\$35,000	\$0
314800	Propane Gas Utility Tax	\$21,440	\$20,678	\$23,000	\$23,000	\$0
315000	Comm Service Tax	\$1,841,097	\$1,703,601	\$1,684,717	\$1,684,717	\$0
361100/53680	Investment (realized/unrealized)	(\$870)	(\$199)	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$4,105,090</b>	<b>\$4,535,806</b>	<b>\$4,182,717</b>	<b>\$4,182,717</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$4,105,090</b>	<b>\$4,535,806</b>	<b>\$4,182,717</b>	<b>\$4,182,717</b>	<b>\$0</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
	<b>Total Operating</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
58130	Transfers to General Fund	\$3,609,478	\$4,002,806	\$3,658,217	\$3,658,217	\$0
58140	Transfer to #206 - Debt Service	\$73,000	\$444,000	\$438,000	\$438,000	\$0
58140	Transfer to #215 - Debt Service	\$429,000	\$89,000	\$86,500	\$86,500	\$0
	<b>Total Transfers</b>	<b>\$4,111,478</b>	<b>\$4,535,806</b>	<b>\$4,182,717</b>	<b>\$4,182,717</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$4,111,478</b>	<b>\$4,535,806</b>	<b>\$4,182,717</b>	<b>\$4,182,717</b>	<b>\$0</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$6,388</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>(\$6,388)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>FUND BALANCE - September 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
323100	Progress Energy Franchise Fee (prev#313100)	\$1,823,705	\$2,173,849	\$1,950,000	\$1,950,000	\$0
361100/53680	Investment (realized/unrealized)	(\$85)	\$2,170	\$0	\$0	\$0
	<b>Total Revenues</b>	<u>\$1,823,620</u>	<u>\$2,176,019</u>	<u>\$1,950,000</u>	<u>\$1,950,000</u>	<u>\$0</u>
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL REVENUES/TRANSFERS</b>	<u><b>\$1,823,620</b></u>	<u><b>\$2,176,019</b></u>	<u><b>\$1,950,000</b></u>	<u><b>\$1,950,000</b></u>	<u><b>\$0</b></u>
<b>EXPENDITURES &amp; TRANSFERS</b>						
	<b>Total Operating</b>	\$0	\$0	\$0	\$0	\$0
58130	Transfer to General Fund	\$1,321,620	\$1,643,019	\$1,425,500	\$1,425,500	\$0
58140	Transfer to #206 - Debt Service	\$429,000	\$444,000	\$438,000	\$438,000	\$0
58140	Transfer to #215 - Debt Service	\$73,000	\$89,000	\$86,500	\$86,500	\$0
	<b>Total Transfers</b>	<u>\$1,823,620</u>	<u>\$2,176,019</u>	<u>\$1,950,000</u>	<u>\$1,950,000</u>	<u>\$0</u>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<u><b>\$1,823,620</b></u>	<u><b>\$2,176,019</b></u>	<u><b>\$1,950,000</b></u>	<u><b>\$1,950,000</b></u>	<u><b>\$0</b></u>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	\$0	\$0	\$0	\$0	\$0
	<b>Appropriation TO (FROM) Fund Balance</b>	\$0	\$0	\$0	\$0	\$0
	<b>FUND BALANCE - September 30</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361100/53680	Investment (realized/unrealized)	\$461	\$651	\$0	\$0	\$0
361101	Interest - County	\$92	\$0	\$0	\$0	\$0
325120	Assessment Collections	\$209,800	\$135	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$210,353</b>	<b>\$786</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$210,353</b>	<b>\$786</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
53410	Contractual Services Cost	\$967	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$967</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
58130	Transfer to General Fund - Fire Operations	\$189,707	\$24,824	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$189,707</b>	<b>\$24,824</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$190,674</b>	<b>\$24,824</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$4,359</b>	<b>\$24,038</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$19,679</b>	<b>(\$24,038)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>FUND BALANCE - September 30</b>	<b>\$24,038</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Annual Maintenance Assessment** - The Commission voted to maintain the annual assessment at \$120 per ERU for the 2011 tax year/2012 fiscal year (legal maximum - \$128.00 per ERU).

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361100/53680	Investment (realized/unrealized)	\$2,248	\$8,508	\$1,800	\$1,800	\$2,300
361101	Interest - County	\$248	\$8	\$0	\$0	\$0
325120	Assessment Collections (Phase I and II)	\$523,056	\$498,264	\$495,000	\$495,000	\$495,000
369300	Settlements	\$12,500	\$12,500	\$0	\$0	\$0
369305	Insurance Proceeds	\$1,755	\$0	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$539,807</b>	<b>\$519,280</b>	<b>\$496,800</b>	<b>\$496,800</b>	<b>\$497,300</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$539,807</b>	<b>\$519,280</b>	<b>\$496,800</b>	<b>\$496,800</b>	<b>\$497,300</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
53211	Administrative Fees	\$9,595	\$9,005	\$9,265	\$9,265	\$9,480
53410	Billing Services Cost	\$1,844	\$2,356	\$2,700	\$2,700	\$2,900
54310	Utility Services	\$45,853	\$46,550	\$53,000	\$48,000	\$50,000
54330	Street Lighting	\$219,819	\$233,744	\$230,000	\$231,000	\$234,000
54686	Repairs & Maint - Landscape	\$141,426	\$212,508	\$130,000	\$134,000	\$125,000
54686	81013 Repairs & Maint	\$0	\$12,100	\$0	\$0	\$0
54693	Repairs & Maint - Fountains	\$14,143	\$10,249	\$18,000	\$17,835	\$20,000
54695	Repairs & Maint - Signs & Walls	\$52,837	\$16,251	\$15,000	\$15,000	\$17,000
54920	Legal Advertising	\$0	\$0	\$0	\$165	\$200
55230	Clerk Supplies	\$0	\$0	\$100	\$100	\$50
59310	Statutory Reserve	\$0	\$0	\$21,000	\$21,000	\$22,000
	<b>Total Operating</b>	<b>\$485,517</b>	<b>\$542,763</b>	<b>\$479,065</b>	<b>\$479,065</b>	<b>\$480,630</b>
58130	Transfer to General - Insurance	\$6,680	\$5,346	\$5,700	\$5,079	\$4,832
58130	Transfer to General - Admin <sup>1</sup>	\$0	\$0	\$13,300	\$13,300	\$12,700
58130	Transfer to General - Clerk Fees <sup>2</sup>	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250
58130	Transfer to General - Beautification	\$52,099	\$51,123	\$57,224	\$57,224	\$56,149
	<b>Total Transfers</b>	<b>\$60,029</b>	<b>\$57,719</b>	<b>\$77,474</b>	<b>\$76,853</b>	<b>\$74,931</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$545,546</b>	<b>\$600,482</b>	<b>\$556,539</b>	<b>\$555,918</b>	<b>\$555,561</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$401,540</b>	<b>\$395,801</b>	<b>\$290,017</b>	<b>\$314,599</b>	<b>\$255,481</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>(\$5,739)</b>	<b>(\$81,202)</b>	<b>(\$59,739)</b>	<b>(\$59,118)</b>	<b>(\$58,261)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$395,801</b>	<b>\$314,599</b>	<b>\$230,278</b>	<b>\$255,481</b>	<b>\$197,220</b>

<sup>1</sup> Central service costs per City-wide cost allocation method; also includes internal administrative costs of \$500 for annual assessment

<sup>2</sup> Clerk time at overtime rate inclusive of benefits (\$250/meeting); with the onset of FY 2009, meetings will be convened on a quarterly basis with allowance for one special meeting

**CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET**

**TLBD DEBT SERVICE - 211** (previously fund 182)  
TLBD Special Assessment Revenue Bonds - Series 2001  
See Debt Service Notes in Budget Message Section

**Annual Capital Assessment - \$43.00 per ERU through fiscal year 2011-2012**  
(legal maximum - 43.00 per ERU)

<b>Account Number</b>	<b>Account Description</b>	<b>FY 08/09 Actual</b>	<b>FY 09/10 Actual</b>	<b>Original FY 10/11 Budget</b>	<b>Revised FY 10/11 Budget</b>	<b>FY 11/12 Budget</b>
<b>REVENUES &amp; TRANSFERS</b>						
361000	Interest and Other Earnings *(prin/receivables)	\$98,501	\$97,278	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$716	\$3,072	\$1,200	\$1,200	\$2,100
361101	Interest Earned - County	\$81	\$2	\$0	\$0	\$0
325110	Assessment Collections *	\$55,000	\$55,000	\$165,698	\$165,698	\$165,698
325300	Prepaid Assessments	\$1,030	\$0	\$0	\$0	\$0
369101	Misc Revenue * (principal/interest)	\$13,328	\$14,523	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$168,656</b>	<b>\$169,875</b>	<b>\$166,898</b>	<b>\$166,898</b>	<b>\$167,798</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$168,656</b>	<b>\$169,875</b>	<b>\$166,898</b>	<b>\$166,898</b>	<b>\$167,798</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
53130	Trustee Fees	\$431	\$431	\$431	\$431	\$431
53180	Consulting	\$0	\$2,500	\$0	\$0	\$0
53211	Administration Fees	\$3,969	\$3,580	\$3,735	\$3,735	\$3,745
53410	Contractual Services Cost	\$1,526	\$786	\$900	\$900	\$900
	<b>Total Operating</b>	<b>\$5,926</b>	<b>\$7,297</b>	<b>\$5,066</b>	<b>\$5,066</b>	<b>\$5,076</b>
57110	Debt Service - Principal	\$55,000	\$55,000	\$55,000	\$55,000	\$60,000
57210	Debt Service - Interest	\$99,725	\$97,278	\$94,850	\$94,850	\$92,300
	<b>Total Debt Service</b>	<b>\$154,725</b>	<b>\$152,278</b>	<b>\$149,850</b>	<b>\$149,850</b>	<b>\$152,300</b>
58130	Transfer to General Fund - Admin	\$0	\$0	\$500	\$500	\$500
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$160,651</b>	<b>\$159,575</b>	<b>\$155,416</b>	<b>\$155,416</b>	<b>\$157,876</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$185,817</b>	<b>\$193,822</b>	<b>\$201,723</b>	<b>\$204,122</b>	<b>\$215,604</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$8,005</b>	<b>\$10,300</b>	<b>\$11,482</b>	<b>\$11,482</b>	<b>\$9,922</b>
	<b>FUND BALANCE - September 30</b>	<b>\$193,822</b>	<b>\$204,122</b>	<b>\$213,205</b>	<b>\$215,604</b>	<b>\$225,526</b>

\* Due to the structure of this debt service instrument, the 2009 and 2010 special assessment revenues of \$167,859 and \$166,801 (respectively) are required by GASB to have the distinctive accounting treatment represented herein.

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361100/53680	Investment (realized/unrealized)	\$78	\$0	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$78</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$78</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
	<b>Total Operating</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
58125	Transfer to Other Funds (#213)	\$37,801	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$37,801</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$37,801</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$37,723</b>	<b>\$0</b>	<b>\$93</b>	<b>\$0</b>	<b>\$0</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>(\$37,723)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>FUND BALANCE - September 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$93</b>	<b>\$0</b>	<b>\$0</b>

Annual Phase II Capital Assessment - \$17.00 per ERU through fiscal year 2011-2012  
(legal maximum - \$17.00 per ERU)

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361000	Interest and Other Earnings *(prin/receivables)	\$12,515	\$9,566	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$96	\$521	\$125	\$125	\$225
361101	County Interest Earned	\$22	\$1	\$0	\$0	\$0
325110	Assessment Collections *	\$18,164	\$18,410	\$40,588	\$40,588	\$40,588
325300	Prepaid Assessments	\$307	\$0	\$0	\$0	\$0
369101	Misc Revenue *(principal/interest)	\$10,250	\$12,928	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$41,354</b>	<b>\$41,426</b>	<b>\$40,713</b>	<b>\$40,713</b>	<b>\$40,813</b>
381305	Transfer from TLBD	\$37,801	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$37,801</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$79,155</b>	<b>\$41,426</b>	<b>\$40,713</b>	<b>\$40,713</b>	<b>\$40,813</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
53180	Consulting	\$0	\$0	\$2,500	\$2,500	\$0
53211	Administration Fees	\$757	\$787	\$845	\$845	\$825
53410	Billing Services Cost	\$374	\$191	\$275	\$275	\$250
	<b>Total Operating</b>	<b>\$1,131</b>	<b>\$978</b>	<b>\$3,620</b>	<b>\$3,620</b>	<b>\$1,075</b>
57110	Debt Service - Principal	\$55,484	\$18,410	\$32,150	\$32,150	\$41,700
57210	Debt Service - Interest	\$11,339	\$9,566	\$8,600	\$8,600	\$7,400
	<b>Total Debt Service</b>	<b>\$66,823</b>	<b>\$27,976</b>	<b>\$40,750</b>	<b>\$40,750</b>	<b>\$49,100</b>
58130	Transfer to General Fund - Admin	\$0	\$0	\$500	\$500	\$500
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$67,954</b>	<b>\$28,954</b>	<b>\$44,870</b>	<b>\$44,870</b>	<b>\$50,675</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$933</b>	<b>\$12,134</b>	<b>\$21,351</b>	<b>\$24,606</b>	<b>\$20,449</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$11,201</b>	<b>\$12,472</b>	<b>(\$4,157)</b>	<b>(\$4,157)</b>	<b>(\$9,862)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$12,134</b>	<b>\$24,606</b>	<b>\$17,194</b>	<b>\$20,449</b>	<b>\$10,587</b>

\* Due to the structure of this debt service instrument, the 2009 and 2010 special assessment revenues of \$41,236 and \$40,904 (respectively) are required by Government Accounting Standards Board (GASB) to have the distinctive accounting treatment represented herein.

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

OAK FOREST MAINTENANCE FUND - 191

Annual Maintenance Assessment - \$57 per BU through fiscal year 2011-2012  
(legal maximum - \$63.00 per BU)

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361100/53680	Investment (realized/unrealized)	\$182	\$802	\$200	\$200	\$375
361101	Interest - County	\$25	\$0	\$0	\$0	\$0
325120	Assessment Collections	\$53,232	\$53,275	\$52,940	\$52,940	\$52,940
369305	60006 Insurance Proceeds (Traffic Acc)	\$5,035	\$0	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$58,474</b>	<b>\$54,077</b>	<b>\$53,140</b>	<b>\$53,140</b>	<b>\$53,315</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$58,474</b>	<b>\$54,077</b>	<b>\$53,140</b>	<b>\$53,140</b>	<b>\$53,315</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
53211	Administration Fees	\$9,596	\$7,487	\$7,725	\$7,725	\$7,910
53410	Billing Services Cost	\$273	\$251	\$300	\$300	\$300
54310	Utility Services	\$2,963	\$5,651	\$9,000	\$9,000	\$8,000
54682	Repairs & Maint - Grounds	\$17,154	\$15,657	\$16,000	\$16,000	\$16,000
54695	Repairs & Maint - Sign/Walls	\$5,174	\$4,638	\$5,000	\$5,000	\$5,500
54695	60006 Repairs & Maint - Sign/Walls	\$3,400	\$0	\$0	\$0	\$0
55230	Clerk Supplies	\$0	\$0	\$50	\$50	\$25
59310	Statutory Reserve	\$0	\$0	\$2,210	\$2,210	\$2,200
	<b>Total Operating</b>	<b>\$38,560</b>	<b>\$33,684</b>	<b>\$40,285</b>	<b>\$40,285</b>	<b>\$39,935</b>
58130	Transfer to General Fund - Insurance	\$1,427	\$1,139	\$1,250	\$1,082	\$1,036
58130	Transfer to General - Admin <sup>1</sup>	\$0	\$0	\$1,400	\$1,400	\$1,525
58130	Transfer to General Fund - Clerk Fees <sup>2</sup>	\$1,000	\$1,000	\$1,000	\$625	\$500
58130	Transfer to Gen Fund - Beautification	\$10,499	\$10,477	\$11,054	\$11,054	\$11,298
	<b>Total Transfers</b>	<b>\$12,926</b>	<b>\$12,616</b>	<b>\$14,704</b>	<b>\$14,161</b>	<b>\$14,359</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$51,486</b>	<b>\$46,300</b>	<b>\$54,989</b>	<b>\$54,446</b>	<b>\$54,294</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$24,682</b>	<b>\$31,670</b>	<b>\$33,219</b>	<b>\$39,447</b>	<b>\$38,141</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$6,988</b>	<b>\$7,777</b>	<b>(\$1,849)</b>	<b>(\$1,306)</b>	<b>(\$979)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$31,670</b>	<b>\$39,447</b>	<b>\$31,370</b>	<b>\$38,141</b>	<b>\$37,162</b>

<sup>1</sup> Central service costs per City-wide cost allocation method; also includes internal administrative costs of \$500 for annual assessment

<sup>2</sup> Clerk time at overtime rate inclusive of benefits (\$250/meeting)

**CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET**

**OAK FOREST DEBT SERVICE FUND - 214**  
See Debt Service Notes in Budget Message Section

**Annual Capital Assessment** - \$72 per BU through fiscal year 2011-2012  
(legal maximum - \$72.00 per BU)

During FY 2010, the Bank of America Series 2004A Capital Improvement Revenue Note was due in full on July 1, 2010 and refinanced internally by the City.

<b>Account Number</b>	<b>Account Description</b>	<b>FY 08/09 Actual</b>	<b>FY 09/10 Actual</b>	<b>Original FY 10/11 Budget</b>	<b>Revised FY 10/11 Budget</b>	<b>FY 11/12 Budget</b>
<b>REVENUES &amp; TRANSFERS</b>						
361000	Interest and Other Earnings * (prin/receivables)	\$22,094	\$21,411	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$74	\$328	\$40	\$40	\$100
361101	Interest - County	\$28	\$0	\$0	\$0	\$0
325110	Assessment Collections *	\$14,864	\$15,491	\$58,400	\$58,400	\$58,400
369101	Misc Revenue * (principal/interest)	\$22,038	\$22,179	\$0	\$0	\$0
384100	Loan Proceeds (General Fund loan)	\$0	\$318,464	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$59,098</b>	<b>\$377,873</b>	<b>\$58,440</b>	<b>\$58,440</b>	<b>\$58,500</b>
381302	Transfer from Oak Forest Capital (residual equity)	\$15,537	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$15,537</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$74,635</b>	<b>\$377,873</b>	<b>\$58,440</b>	<b>\$58,440</b>	<b>\$58,500</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
53180	Consulting	\$0	\$2,500	\$0	\$0	\$0
53211	Administration Fees	\$4,726	\$3,656	\$3,840	\$3,840	\$3,825
53410	Billing Services Cost	\$300	\$278	\$350	\$350	\$350
	<b>Total Operating</b>	<b>\$5,026</b>	<b>\$6,434</b>	<b>\$4,190</b>	<b>\$4,190</b>	<b>\$4,175</b>
57110	Debt Service - Principal	\$50,500	\$354,669	\$43,689	\$43,689	\$44,904
57210	Debt Service - Interest	\$16,350	\$15,360	\$8,311	\$8,311	\$7,096
	<b>Total Debt Service</b>	<b>\$66,850</b>	<b>\$370,029</b>	<b>\$52,000</b>	<b>\$52,000</b>	<b>\$52,000</b>
58130	Transfer to General Fund - Admin	\$0	\$0	\$500	\$500	\$500
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$71,876</b>	<b>\$376,463</b>	<b>\$56,690</b>	<b>\$56,690</b>	<b>\$56,675</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$4,044</b>	<b>\$6,803</b>	<b>\$7,407</b>	<b>\$8,213</b>	<b>\$9,963</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$2,759</b>	<b>\$1,410</b>	<b>\$1,750</b>	<b>\$1,750</b>	<b>\$1,825</b>
	<b>FUND BALANCE - September 30</b>	<b>\$6,803</b>	<b>\$8,213</b>	<b>\$9,157</b>	<b>\$9,963</b>	<b>\$11,788</b>

Internal Loan to General Fund (\$318,464)  
per 9.30.10 CAFR (\$310,251)

\* Due to the structure of this debt service instrument, the 2009 and 2010 special assessment revenues of \$58,996 and \$59,081 (respectively) are required by the Government Accounting Standards Board (GASB) to have the distinctive accounting treatment represented herein.

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361100/53680	Investment (realized/unrealized)	\$14	\$0	\$0	\$0	\$0
	<b>Total Revenues</b>	\$14	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$14</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
	<b>Total Operating</b>	\$0	\$0	\$0	\$0	\$0
58125	Transfer to Other Funds (Oak Forest Debt Svc)	\$15,537	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	\$15,537	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$15,537</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	\$15,523	\$0	\$0	\$0	\$0
	<b>Appropriation TO (FROM) Fund Balance</b>	(\$15,523)	\$0	\$0	\$0	\$0
	<b>FUND BALANCE - September 30</b>	\$0	\$0	\$0	\$0	\$0

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

2003 DEBT SERVICE FUND - 206  
Improvement Refunding Revenue Bonds - Series 2003  
See Debt Service Notes in Budget Message Section

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361100/53680	Investment (realized/unrealized)	\$1,371	\$6,164	\$1,800	\$1,800	\$6,000
	<b>Total Revenues</b>	<b>\$1,371</b>	<b>\$6,164</b>	<b>\$1,800</b>	<b>\$1,800</b>	<b>\$6,000</b>
381000	Transfer from General Fund	\$0	\$0	\$0	\$0	\$894,200
381001	Transfer from Public Service Tax Fund	\$429,000	\$444,000	\$438,000	\$438,000	\$0
381002	Transfer from Electric Franchise Fee Fund	\$429,000	\$444,000	\$438,000	\$438,000	\$0
	<b>Total Transfers</b>	<b>\$858,000</b>	<b>\$888,000</b>	<b>\$876,000</b>	<b>\$876,000</b>	<b>\$894,200</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$859,371</b>	<b>\$894,164</b>	<b>\$877,800</b>	<b>\$877,800</b>	<b>\$900,200</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
53130	Trustee Fees	\$0	\$0	\$500	\$500	\$550
	<b>Total Operating</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500</b>	<b>\$500</b>	<b>\$550</b>
57110	Debt Service - Principal	\$625,000	\$645,000	\$660,000	\$660,000	\$685,000
57210	Debt Service - Interest	\$251,723	\$235,041	\$216,300	\$216,300	\$196,000
	<b>Total Debt Service</b>	<b>\$876,723</b>	<b>\$880,041</b>	<b>\$876,300</b>	<b>\$876,300</b>	<b>\$881,000</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$876,723</b>	<b>\$880,041</b>	<b>\$876,800</b>	<b>\$876,800</b>	<b>\$881,550</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$782,618</b>	<b>\$765,266</b>	<b>\$776,261</b>	<b>\$779,389</b>	<b>\$780,389</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>(\$17,352)</b>	<b>\$14,123</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$18,650</b>
	<b>FUND BALANCE - September 30</b>	<b>\$765,266</b>	<b>\$779,389</b>	<b>\$777,261</b>	<b>\$780,389</b>	<b>\$799,039</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

1999 DEBT SERVICE FUND - 215  
Improvement Refunding Revenue Bonds - Series 1999 and 2011  
See Debt Service Notes in Budget Message Section

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
REVENUES & TRANSFERS						
361100/53680	Investment (realized/unrealized)	\$246	\$1,094	\$300	\$300	\$1,000
	<b>Total Revenues</b>	<b>\$246</b>	<b>\$1,094</b>	<b>\$300</b>	<b>\$300</b>	<b>\$1,000</b>
381000	Transfer from General Fund	\$0	\$0	\$0	\$0	\$194,300
381001	Transfer from Public Service Tax Fund	\$73,000	\$89,000	\$86,500	\$86,500	\$0
381002	Transfer from Electric Franchise Fee Fund	\$73,000	\$89,000	\$86,500	\$86,500	\$0
	<b>Total Transfers</b>	<b>\$146,000</b>	<b>\$178,000</b>	<b>\$173,000</b>	<b>\$173,000</b>	<b>\$194,300</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$146,246</b>	<b>\$179,094</b>	<b>\$173,300</b>	<b>\$173,300</b>	<b>\$195,300</b>
EXPENDITURES & TRANSFERS						
53130	Trustee Fees	\$500	\$500	\$500	\$500	\$500
	<b>Total Operating</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>
57110	Debt Service - Principal	\$55,000	\$75,000	\$95,000	\$95,000	\$141,000
57210	Debt Service - Interest	\$86,086	\$82,992	\$79,000	\$79,000	\$20,000
	<b>Total Debt Service</b>	<b>\$141,086</b>	<b>\$157,992</b>	<b>\$174,000</b>	<b>\$174,000</b>	<b>\$161,000</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$141,586</b>	<b>\$158,492</b>	<b>\$174,500</b>	<b>\$174,500</b>	<b>\$161,500</b>
CHANGE IN FUND BALANCE						
	<b>FUND BALANCE - October 1</b>	<b>\$114,100</b>	<b>\$118,760</b>	<b>\$138,843</b>	<b>\$139,362</b>	<b>\$138,162</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$4,660</b>	<b>\$20,602</b>	<b>(\$1,200)</b>	<b>(\$1,200)</b>	<b>\$33,800</b>
	<b>FUND BALANCE - September 30</b>	<b>\$118,760</b>	<b>\$139,362</b>	<b>\$137,643</b>	<b>\$138,162</b>	<b>\$171,962</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

CENTRAL WINDS G.O. DEBT SERVICE FUND - 225

Limited General Obligation Bonds - Series 2002  
See Debt Service Notes in Budget Message Section

Millage Rate per Fiscal Year		0.1100 Decreased valuation	0.1100 Decreased valuation	0.1100 Decreased valuation	0.1100 (based on declining values from PA)	
Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
311000	Voted Ad Valorem Taxes	\$213,629	\$193,396	\$178,900	\$178,900	\$168,500
361100/53680	Investment (realized/unrealized)	\$490	\$1,709	\$500	\$500	\$350
361101	Interest - County	\$100	\$3	\$0	\$0	\$50
	<b>Total Revenues</b>	<b>\$214,219</b>	<b>\$195,108</b>	<b>\$179,400</b>	<b>\$179,400</b>	<b>\$168,900</b>
381100	Transfer from General (maintain flat millage)	\$0	\$28,100	\$44,000	\$44,000	\$55,500
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$28,100</b>	<b>\$44,000</b>	<b>\$44,000</b>	<b>\$55,500</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$214,219</b>	<b>\$223,208</b>	<b>\$223,400</b>	<b>\$223,400</b>	<b>\$224,400</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
53130	Trustee Fees	\$431	\$431	\$431	\$431	\$431
	<b>Total Operating</b>	<b>\$431</b>	<b>\$431</b>	<b>\$431</b>	<b>\$431</b>	<b>\$431</b>
57110	Debt Service - Principal	\$75,000	\$75,000	\$80,000	\$80,000	\$85,000
57210	Debt Service - Interest	\$148,432	\$145,507	\$143,000	\$143,000	\$139,300
	<b>Total Debt Service</b>	<b>\$223,432</b>	<b>\$220,507</b>	<b>\$223,000</b>	<b>\$223,000</b>	<b>\$224,300</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$223,863</b>	<b>\$220,938</b>	<b>\$223,431</b>	<b>\$223,431</b>	<b>\$224,731</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$46,254</b>	<b>\$36,610</b>	<b>\$36,776</b>	<b>\$38,880</b>	<b>\$38,849</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>(\$9,644)</b>	<b>\$2,270</b>	<b>(\$31)</b>	<b>(\$31)</b>	<b>(\$331)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$36,610</b>	<b>\$38,880</b>	<b>\$36,745</b>	<b>\$38,849</b>	<b>\$38,518</b>

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361100/53680	Investment (realized/unrealized)	\$147	\$21	\$0	\$0	\$0
	<b>Total Revenues</b>	\$147	\$21	\$0	\$0	\$0
381100	70105 Transfer in from General Fund (Sr Ctr Pool)	\$60,000	\$650,854	\$0	\$0	\$0
	<b>Total Transfers</b>	\$60,000	\$650,854	\$0	\$0	\$0
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$60,147</b>	<b>\$650,875</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
	<b>Total Operating</b>	\$0	\$0	\$0	\$0	\$0
57110	70105 Debt Service - Principal (Sr Ctr Pool)	\$63,953	\$655,965	\$0	\$0	\$0
57210	70105 Debt Service - Interest (Sr Ctr Pool)	\$14,048	\$2,226	\$0	\$0	\$0
	<b>Total Debt Service</b>	\$78,001	\$658,191	\$0	\$0	\$0
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$78,001</b>	<b>\$658,191</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	\$25,170	\$7,316	\$0	\$0	\$0
	<b>Appropriation TO (FROM) Fund Balance</b>	(\$17,854)	(\$7,316)	\$0	\$0	\$0
	<b>FUND BALANCE - September 30</b>	\$7,316	\$0	\$0	\$0	\$0

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361100/53680	Investment (realized/unrealized)	\$4,694	\$13,301	\$3,000	\$3,000	\$4,400
366000	<u>30107</u> Donation (Rotary - Vet Mem)	\$13,177	\$0	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$17,871</b>	<b>\$13,301</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$4,400</b>
381600	Transfer from Other Funds (#115 Road Imp)	\$0	\$0	\$300,000	\$0	\$300,000
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$300,000</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$17,871</b>	<b>\$13,301</b>	<b>\$303,000</b>	<b>\$3,000</b>	<b>\$304,400</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
	<b>Total Operating</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
58125	<u>30107</u> T/fer to Other Funds (Vet Mem)	\$796	\$0	\$0	\$0	\$0
58130	<u>24415</u> T/fer to General Fund (Proj Adm)	\$541	\$78	\$12,417	\$1,917	\$0
	<b>Total Transfers</b>	<b>\$1,337</b>	<b>\$78</b>	<b>\$12,417</b>	<b>\$1,917</b>	<b>\$0</b>
65000	<u>30045</u> CIP - Town Ctr Trail & Infra	\$6,333	\$0	\$0	\$0	\$0
65000	<u>30107</u> CIP - Veterans' Memorial	\$36,632	\$0	\$0	\$0	\$0
65000	<u>30112</u> CIP - Vistawilla/434	(\$150)	\$0	\$0	\$0	\$0
65000	<u>70008</u> CIP - Magnolia Park	\$94,104	\$7,176	\$1,180,550	\$10,000	\$1,200,000
	<b>Total Capital</b>	<b>\$136,919</b>	<b>\$7,176</b>	<b>\$1,180,550</b>	<b>\$10,000</b>	<b>\$1,200,000</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$138,256</b>	<b>\$7,254</b>	<b>\$1,192,967</b>	<b>\$11,917</b>	<b>\$1,200,000</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$1,019,760</b>	<b>\$899,375</b>	<b>\$899,622</b>	<b>\$905,422</b>	<b>\$896,505</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>(\$120,385)</b>	<b>\$6,047</b>	<b>(\$889,967)</b>	<b>(\$8,917)</b>	<b>(\$895,600)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$899,375</b>	<b>\$905,422</b>	<b>\$9,655</b>	<b>\$896,505</b>	<b>\$905</b>

These funds are designated for economic development within prescribed legal parameters.

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361100/53680	Investment (realized/unrealized)	\$3,754	\$15,023	\$5,000	\$5,000	\$10,000
369101	30108 Misc. Revenue	\$2,980	\$0	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$6,734</b>	<b>\$15,023</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$10,000</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$6,734</b>	<b>\$15,023</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$10,000</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
54310	Utility Service	\$72	\$0	\$0	\$0	\$0
54310	30108 Utility Service (154 Lori Ann)	\$784	\$715	\$1,500	\$1,500	\$1,500
54660	30108 R&M - Buildings (154 Lori Ann)	\$5,060	\$566	\$1,000	\$1,000	\$1,000
54682	30108 R&M - Grounds (154 Lori Ann)	\$0	\$0	\$1,000	\$1,000	\$1,000
	<b>Total Operating</b>	<b>\$5,916</b>	<b>\$1,281</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$3,500</b>
581XX						
581XX						
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$5,916</b>	<b>\$1,281</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$3,500</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$1,007,787</b>	<b>\$1,008,605</b>	<b>\$1,015,585</b>	<b>\$1,022,347</b>	<b>\$1,023,847</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$818</b>	<b>\$13,742</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$6,500</b>
	<b>FUND BALANCE - September 30</b>	<b>\$1,008,605</b>	<b>\$1,022,347</b>	<b>\$1,017,085</b>	<b>\$1,023,847</b>	<b>\$1,030,347</b>

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
REVENUES & TRANSFERS						
361100/53680	Investment (realized/unrealized)	\$5,939	\$14,509	\$2,800	\$2,800	\$4,500
	<b>Total Revenues</b>	<b>\$5,939</b>	<b>\$14,509</b>	<b>\$2,800</b>	<b>\$2,800</b>	<b>\$4,500</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$5,939</b>	<b>\$14,509</b>	<b>\$2,800</b>	<b>\$2,800</b>	<b>\$4,500</b>
EXPENDITURES & TRANSFERS						
	<b>Total Operating</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
65000	30037 CIP - Utility/PW Facility	\$0	\$0	\$861,943	\$50,000	\$905,000
65000	30141 CIP - Bldgs 6 & 7	\$600,741	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$600,741</b>	<b>\$0</b>	<b>\$861,943</b>	<b>\$50,000</b>	<b>\$905,000</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$600,741</b>	<b>\$0</b>	<b>\$861,943</b>	<b>\$50,000</b>	<b>\$905,000</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$1,530,245</b>	<b>\$935,443</b>	<b>\$869,523</b>	<b>\$949,952</b>	<b>\$902,752</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>(\$594,802)</b>	<b>\$14,509</b>	<b>(\$859,143)</b>	<b>(\$47,200)</b>	<b>(\$900,500)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$935,443</b>	<b>\$949,952</b>	<b>\$10,380</b>	<b>\$902,752</b>	<b>\$2,252</b>

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
REVENUES & TRANSFERS						
361100/53680	Investment (realized/unrealized)	\$38	\$152	\$50	\$50	\$0
	<b>Total Revenues</b>	<b>\$38</b>	<b>\$152</b>	<b>\$50</b>	<b>\$50</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$38</b>	<b>\$152</b>	<b>\$50</b>	<b>\$50</b>	<b>\$0</b>
EXPENDITURES & TRANSFERS						
	<b>Total Operating</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
58125	Transfer to ECSI Fund	\$0	\$0	\$0	\$0	\$10,416
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,416</b>
64000	Building	\$0	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,416</b>
CHANGE IN FUND BALANCE						
	<b>FUND BALANCE - October 1</b>	<b>\$10,176</b>	<b>\$10,214</b>	<b>\$10,279</b>	<b>\$10,366</b>	<b>\$10,416</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$38</b>	<b>\$152</b>	<b>\$50</b>	<b>\$50</b>	<b>(\$10,416)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$10,214</b>	<b>\$10,366</b>	<b>\$10,329</b>	<b>\$10,416</b>	<b>\$0</b>

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361100/53680	Investment (realized/unrealized)	\$78	\$0	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$78</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$78</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
	<b>Total Operating</b>	\$0	\$0	\$0	\$0	\$0
58125	<u>51001</u> Transfer to Other (Police Impact)	\$3,424	\$0	\$0	\$0	\$0
58125	<u>70106</u> Transfer to Other (Park Impact)	\$1,329	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$4,753</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$4,753</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	\$4,675	\$0	\$0	\$0	\$0
	<b>Appropriation TO (FROM) Fund Balance</b>	(\$4,675)	\$0	\$0	\$0	\$0
	<b>FUND BALANCE - September 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
REVENUES & TRANSFERS						
361100/53680	Investment (realized/unrealized)	\$461	\$0	\$0	\$0	\$0
334709	70109 State Grants (FRDAP 8)	\$200,000	\$0	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$200,461</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
381100	70109 Transfer from General Fund	\$33,019	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$33,019</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$233,480</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXPENDITURES & TRANSFERS						
	<b>Total Operating</b>	\$0	\$0	\$0	\$0	\$0
65000	70109 CIP (Trotwood Improvements)	\$456,280	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$456,280</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$456,280</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
CHANGE IN FUND BALANCE						
	<b>FUND BALANCE - October 1</b>	\$222,800	\$0	\$0	\$0	\$0
	<b>Appropriation TO (FROM) Fund Balance</b>	(\$222,800)	\$0	\$0	\$0	\$0
	<b>FUND BALANCE - September 30</b>	\$0	\$0	\$0	\$0	\$0

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361100/53680	Investment (realized/unrealized)	\$139	\$0	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$139</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$139</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
58125	Transfer to Other (#155 Park Impact)	\$3,412	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$3,412</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$3,412</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$3,273</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>(\$3,273)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>FUND BALANCE - September 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361100/53680	Investment (realized/unrealized)	\$0	\$0	\$0	\$0	\$20
	<b>Total Revenues</b>	\$0	\$0	\$0	\$0	\$20
381600	Transfer from Other Funds (City Hall C.P.)	\$0	\$0	\$0	\$0	\$10,416
381503	Transfer from Other Funds (Pub Bldg Impact)	\$0	\$0	\$0	\$0	\$393,730
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$404,146
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$404,166</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
	<b>Total Payroll</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
68100	Software (Voice-over internet protocol)	\$0	\$0	\$0	\$0	\$200,000
65000	CIP (lobby build out)	\$0	\$0	\$0	\$0	\$200,000
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$400,000
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$400,000</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	\$0	\$0	\$0	\$0	\$0
	<b>Appropriation TO (FROM) Fund Balance</b>	\$0	\$0	\$0	\$0	\$4,166
	<b>FUND BALANCE - September 30</b>	\$0	\$0	\$0	\$0	\$4,166

# ENTERPRISE FUNDS

## Budget Data

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FUND	DIVISION	FUND NAME	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
REVENUES							
401	3600	W&S - Operating	\$7,392,853	\$8,116,349	\$12,435,984	\$8,977,402	\$12,228,403
401	3610	W&S - Renewal & Replacement	\$200,000	\$250,000	\$250,000	\$110,000	\$75,000
401	3620	W&S - Revenue Generation	\$0	\$0	\$0	\$0	\$0
401	3640	W&S - 2000 Utility Construction	\$1,588	\$88	\$500	\$500	\$0
402		W&S - Service Availability Fund	\$0	\$0	\$0	\$0	\$0
420		Development Services	\$296,716	\$330,851	\$446,000	\$446,000	\$456,500
430		Stormwater	\$1,605,737	\$2,140,514	\$2,229,729	\$2,229,833	\$1,075,000
<b>TOTAL REVENUES</b>			<b>\$9,496,894</b>	<b>\$10,837,802</b>	<b>\$15,362,213</b>	<b>\$11,763,735</b>	<b>\$13,834,903</b>

EXPENDITURES/EXPENSES							
401	3600	W&S - Operating	\$6,222,635	\$6,570,242	\$13,064,297	\$10,259,008	\$10,382,931
401	3610	W&S - Renewal & Replacement	\$232,130	\$229,207	\$250,000	\$250,000	\$200,000
401	3620	W&S - Revenue Generation	\$10,198	\$37,204	\$0	\$0	\$0
401	3640	W&S - 2000 Utility Construction	\$43,164	\$139,675	\$204,567	\$37,261	\$200,000
402		W&S - Service Availability Fund	\$0	\$0	\$0	\$0	\$0
420		Development Services	\$1,036,393	\$663,811	\$679,750	\$679,750	\$631,693
430		Stormwater	\$1,496,274	\$778,028	\$2,380,336	\$2,380,440	\$1,483,437
<b>TOTAL EXPENDITURES</b>			<b>\$9,040,794</b>	<b>\$8,418,167</b>	<b>\$16,578,950</b>	<b>\$13,606,459</b>	<b>\$12,898,061</b>

**CHANGE IN FUND EQUITY**

**FUND EQUITY - October 1**

**Appropriation TO (FROM) Fund Equity**

**FUND EQUITY - September 30**

Non-Cash Adjustments  
**Total Net Assets per CAFR**

Net Assets		Net Assets less Net Capital (for Budgeting Purposes)		
\$20,641,400	\$18,956,328	\$4,881,226	\$4,994,013	\$3,151,289
\$456,100	\$2,419,635	(\$1,216,737)	(\$1,842,724)	\$936,842
\$21,097,500	\$21,375,963	\$3,664,489	\$3,151,289	\$4,088,131
(\$2,141,172)	(\$542,630)			
\$18,956,328	\$20,833,333			

	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 10/12 Budget
<b><u>Sources</u></b>					
Revenues	\$9,210,177	\$10,520,124	\$15,040,484	\$11,581,584	\$13,736,300
Transfers	\$286,717	\$317,678	\$321,729	\$182,151	\$98,603
<b>Total Sources</b>	<b>\$9,496,894</b>	<b>\$10,837,802</b>	<b>\$15,362,213</b>	<b>\$11,763,735</b>	<b>\$13,834,903</b>
<b><u>Applications</u></b>					
Payroll	\$3,203,900	\$3,119,460	\$3,279,804	\$3,107,226	\$2,941,980
Operating	\$2,936,791	\$2,306,938	\$2,562,786	\$2,604,120	\$2,563,539
Debt Service	\$1,900,921	\$1,904,614	\$1,913,691	\$1,913,691	\$1,653,715
Transfers	\$1,989,182	\$2,122,155	\$2,306,685	\$2,102,205	\$2,051,827
Capital	\$1,272,479	\$3,802,747	\$6,515,984	\$3,879,217	\$3,687,000
<b>Total Applications</b>	<b>\$11,303,273</b>	<b>\$13,255,914</b>	<b>\$16,578,950</b>	<b>\$13,606,459</b>	<b>\$12,898,061</b>
Less Capitalized Expenditures	(\$2,262,479)	(\$4,837,747)			
Total Non-Capital Applications	\$9,040,794	\$8,418,167			

	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>Sources</b>					
Revenues	\$7,388,441	\$8,110,437	\$12,430,484	\$8,971,584	\$12,204,800
Transfers	\$206,000	\$256,000	\$256,000	\$116,318	\$98,603
<b>Total Sources</b>	<b>\$7,594,441</b>	<b>\$8,366,437</b>	<b>\$12,686,484</b>	<b>\$9,087,902</b>	<b>\$12,303,403</b>
<b>Applications</b>					
Payroll	\$2,376,376	\$2,339,256	\$2,414,474	\$2,241,792	\$2,114,199
Operating	\$1,958,941	\$2,052,932	\$2,151,430	\$2,192,764	\$2,162,530
Debt Service	\$1,900,921	\$1,904,614	\$1,913,691	\$1,913,691	\$1,653,715
Transfers	\$1,261,889	\$1,695,236	\$1,849,785	\$1,645,305	\$1,578,487
Capital	\$1,048,556	\$893,348	\$5,189,484	\$2,552,717	\$3,274,000
<b>Total Applications</b>	<b>\$8,546,683</b>	<b>\$8,885,386</b>	<b>\$13,518,864</b>	<b>\$10,546,269</b>	<b>\$10,782,931</b>
Less Capitalized Applications	(\$2,038,556)	(\$1,928,348)			
Total Non-Capital Applications	\$6,508,127	\$6,957,038			

**AUTHORIZED PERSONNEL** (in Full-Time Equivalent Units - FTEs)

**Water & Sewer Operations - 3600**

Utility/Public Works Director	1	1	1		1
Utility Superintendent	2	2	2		-
Utility Manager	-	-	-		1
Office Supervisor	1	1	1		1
Admin Secretary	1	1	1		-
Water Conservation Coord/Arborist	-	1	1		1
Maintenance Worker	8	8	7		8
Maintenance Mechanic	13	12	10		8
Utility Coordinator	-	-	-		1
Team Leader	4	4	4		3
Lead Waste Water Treatment Oper	2	2	1		1
Lead Water Plant Operator	1	1	1		1
Wastewater Treatment Operator	6	6	6		5
Wastewater Treatment Oper Trainee	-	-	1		-
Wastewater Operator/Lab Coord	1	1	1		1
Water Plant Operator	2	2	2		2
Service Technician	2	2	2		2
Electronics / Instr Technician	1	1	1		1
<b>TOTAL AUTHORIZED PERSONNEL</b>	<b>45</b>	<b>45</b>	<b>42</b>		<b>37</b>

Division	Fund	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 10/11 Budget
<b>REVENUES &amp; TRANSFERS</b>						
3600	Water & Sewer Operating Division	\$7,392,853	\$8,116,349	\$12,435,984	\$8,977,402	\$12,228,403
3610	Renewal & Replacement Division	\$200,000	\$250,000	\$250,000	\$110,000	\$75,000
3620	Revenue Generation Division	\$0	\$0	\$0	\$0	\$0
3640	2000 Utility Construction Division	\$1,588	\$88	\$500	\$500	\$0
402	Service Availability Fund	\$0	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES/TRANSFERS</b>		<b>\$7,594,441</b>	<b>\$8,366,437</b>	<b>\$12,686,484</b>	<b>\$9,087,902</b>	<b>\$12,303,403</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
3600	Water & Sewer Operating Division	\$6,222,635	\$6,570,242	\$13,064,297	\$10,259,008	\$10,382,931
3610	Renewal & Replacement Division	\$232,130	\$229,207	\$250,000	\$250,000	\$200,000
3620	Revenue Generation Division	\$10,198	\$37,204	\$0	\$0	\$0
3640	2000 Utility Construction Division	\$43,164	\$139,675	\$204,567	\$37,261	\$200,000
402	Service Availability Fund	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>		<b>\$6,508,127</b>	<b>\$6,976,328</b>	<b>\$13,518,864</b>	<b>\$10,546,269</b>	<b>\$10,782,931</b>

CHANGE IN FUND EQUITY	Net Assets		Net Assets less Net Capital (for Budgeting Purposes)		
<b>FUND EQUITY - October 1</b>	\$15,433,061	\$14,633,623	\$4,561,844	\$4,465,993	\$3,007,626
<b>Appropriation TO (FROM) Fund Equity</b>	\$1,086,314	\$1,390,109	(\$832,380)	(\$1,458,367)	\$1,520,472
<b>FUND EQUITY - September 30</b>	\$16,519,375	\$16,023,732	\$3,729,464	\$3,007,626	\$4,528,098
Non-Cash Adjustments	(\$1,885,752)	(\$2,113,227)			
<b>Total Net Assets per CAFR</b>	<b>\$14,633,623</b>	<b>\$13,910,505</b>			

Total Net Assets Consist of:  
 Cash and Investments - \$4,276,518  
 Cash w/ Fiscal Agent - \$732,889  
 Other Current Assets - \$1,415,009  
 Restricted Investments - \$2,037,699  
 Other Noncurrent Assets - \$277,467  
 Other Current Liabilities - (\$1,409,705)  
 Other Noncurrent Liabilities - (\$2,863,884)  
 Capital Assets (net of related debt) - \$9,444,512

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
REVENUES & TRANSFERS						
337300	Local Grant - SJRWMD	\$0	\$0	\$1,129,000	\$0	\$0
337300	<u>30154</u> Local Grant - SJRWMD - OF	\$0	\$0	\$0	\$510,000	\$0
337300	<u>30157</u> Local Grant - SJRWMD - LJ	\$0	\$0	\$0	\$0	\$770,000
343310	Water Revenues	\$2,740,791	\$2,758,083	\$2,808,000	\$2,850,000	\$2,900,000
343320	Water Connection Fees	\$3,202	\$1,554	\$0	\$0	\$0
343510	Sewer Revenues	\$4,134,310	\$4,606,622	\$4,888,000	\$4,888,000	\$4,950,000
343520	Sewer Connection Fees	\$10,730	\$2,199	\$0	\$0	\$0
343610	Reuse Water Fees	\$169,386	\$351,696	\$300,000	\$340,000	\$330,000
343902	Turn Off/On Fees	\$69,553	\$66,660	\$75,000	\$75,000	\$75,000
343903	Meter Charges	\$2,450	\$2,170	\$5,000	\$11,000	\$5,000
343904	Application Fees	\$25,071	\$36,140	\$30,000	\$33,000	\$32,000
343905	Tampering Fees	\$375	\$570	\$600	\$600	\$500
343906	Inspection Fees	\$30	\$180	\$300	\$300	\$300
343907	NSF Check Fees	\$7,712	\$5,280	\$6,000	\$6,000	\$5,000
343908	Reservation Charges	\$6,300	\$2,636	\$5,000	\$21,200	\$5,000
343910	Penalty Fees	\$157,930	\$160,429	\$160,000	\$160,000	\$150,000
361100/53680	Investment (realized/unrealized)	\$18,937	\$84,036	\$23,000	\$40,000	\$32,000
364100	Auction Proceeds	\$8,588	\$5,578	\$5,000	\$5,000	\$5,000
369101	Misc Revenues	\$9,561	\$7,240	\$9,000	\$9,000	\$7,000
369300	Settlements/Collections	\$15,671	\$16,802	\$12,000	\$18,000	\$15,000
369305	Insurance Proceeds	\$6,256	\$2,474	\$0	\$3,984	\$3,000
384101	Capital Note Proceeds	\$0	\$0	\$2,974,084	\$0	\$2,920,000
	<b>Total Revenues</b>	<b>\$7,386,853</b>	<b>\$8,110,349</b>	<b>\$12,429,984</b>	<b>\$8,971,084</b>	<b>\$12,204,800</b>
381004	Transfer from Stormwater	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
381600	<u>23600</u> Transfer from Other (Arbor)	\$0	\$0	\$0	\$0	\$14,563
381153	<u>21360</u> Transfer from Dev Svc (Oper)	\$0	\$0	\$0	\$0	\$3,040
381600	Transfer from Other (Solid Waste)	\$0	\$0	\$0	\$0	\$0
381600	Transfer from Other (Comm Events)	\$0	\$0	\$0	\$318	\$0
	<b>Total Transfers</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$6,318</b>	<b>\$23,603</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$7,392,853</b>	<b>\$8,116,349</b>	<b>\$12,435,984</b>	<b>\$8,977,402</b>	<b>\$12,228,403</b>

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
51210	Salaries	\$1,663,882	\$1,567,160	\$1,567,497	\$1,439,315	\$1,385,110
51210	Sick Leave Purchase	\$13,988	\$0	\$17,345	\$17,345	\$15,000
51214	Overtime Salaries	\$36,411	\$33,401	\$46,174	\$35,174	\$28,886
52110	F.I.C.A. Taxes	\$123,967	\$114,554	\$124,023	\$115,523	\$108,318
52310	Health Insurance/Life Insurance	\$230,940	\$233,268	\$250,844	\$250,844	\$247,588
52320	Workmen's Comp. Ins.	\$51,140	\$51,064	\$41,181	\$41,181	\$34,662
52330	Pension Expense	\$256,048	\$339,809	\$367,410	\$342,410	\$294,635
	<b>Total Payroll</b>	<b>\$2,376,376</b>	<b>\$2,339,256</b>	<b>\$2,414,474</b>	<b>\$2,241,792</b>	<b>\$2,114,199</b>
52510	Unemployment Compensation	\$0	\$0	\$0	\$8,850	\$4,000
53111	Other Legal Services	\$7,381	\$13,962	\$15,000	\$15,000	\$15,000
53130	Bond Trustee Fees	\$1,535	\$1,715	\$2,000	\$2,000	\$2,000
53140	Pre-Employment/Physicals	\$1,325	\$1,506	\$2,000	\$2,000	\$1,500
53160	Consulting Engineer	\$8,684	\$31,564	\$30,000	\$30,000	\$30,000
53180	Consultant Services	\$28,857	\$5,421	\$25,000	\$25,000	\$24,000
53411	Bank Service Charges	\$24,349	\$24,252	\$26,000	\$26,000	\$26,000
53690	Deposit Interest Expense	\$2,863	\$1,995	\$3,000	\$3,000	\$2,500
54010	Travel & Per Diem	\$2,260	\$47	\$3,000	\$3,000	\$2,000
54110	Telephone	\$7,984	\$6,777	\$9,900	\$9,900	\$9,900
54210	Postage	\$98	\$31	\$300	\$300	\$100
54310	Utility Services	\$732,928	\$710,022	\$740,000	\$740,000	\$740,000
54315	Utility Services - Wholesale Water	\$825	\$379	\$1,000	\$1,000	\$800
54320	Sludge Disposal	\$210,299	\$261,313	\$300,000	\$280,000	\$275,000
54410	Equipment Rental	\$1,859	\$1,421	\$2,000	\$7,000	\$8,000
54501	Collection Service Fee (to 1360 FY11)	\$2,299	\$2,155	\$0	\$0	\$0
54511	General Insurance Settlements	\$0	\$4,292	\$0	\$0	\$0
54630	Repair & Maint. - Equipment	\$37,915	\$35,902	\$42,000	\$42,000	\$35,000
54633	Maintenance Agreements	\$1,070	\$1,202	\$1,500	\$1,500	\$1,500
54640	Repair & Maint. - Communications	\$3,255	\$3,594	\$3,300	\$3,300	\$3,300
54650	Repair & Maint. - Vehicles	\$18,131	\$17,167	\$16,000	\$16,000	\$16,000
54660	Repair & Maint. - Buildings	\$14,751	\$33,508	\$16,000	\$36,000	\$18,000
54670	Repair & Maint. - Fire Hydrants	\$7,515	\$13,853	\$14,000	\$17,984	\$18,000
54671	Repair & Maint. - Water Plants	\$84,394	\$90,947	\$85,000	\$85,000	\$85,000
54680	Repair & Maint. - Sewer Plants	\$106,159	\$144,207	\$120,000	\$120,000	\$120,000
54681	Repair & Maint. - Reclaimed Water	\$40,163	\$31,975	\$32,000	\$32,000	\$28,000
54682	Repair & Maint. - Grounds	\$3,850	\$3,328	\$5,000	\$5,000	\$4,000
54690	Repair & Maint. - Water Lines	\$31,028	\$27,764	\$30,000	\$30,000	\$30,000
54691	Repair & Maint. - Sewer Lines	\$24,475	\$41,570	\$32,000	\$49,000	\$35,000
54692	Repair & Maint. - Water Meters	\$14,265	\$15,706	\$12,000	\$12,000	\$15,000
54694	Repair & Maint. - Lift Stations	\$67,968	\$77,400	\$75,000	\$75,000	\$75,000
54720	Copy Machine Supplies	\$3,238	\$1,156	\$3,000	\$3,000	\$2,500
54730	Printing	\$5,045	\$1,910	\$6,000	\$6,000	\$3,000
54800	Promotional	\$0	\$594	\$10,000	\$10,000	\$10,000
54930	Classified Advertising	\$466	\$792	\$700	\$1,200	\$500
55110	Office Supplies	\$1,991	\$1,391	\$1,700	\$1,700	\$1,700
55120	Computer	\$1,418	\$1,291	\$1,500	\$1,500	\$1,500
55210	Fuel & Oil	\$89,448	\$84,697	\$85,000	\$85,000	\$85,000
55220	Tires & Filters	\$10,589	\$7,987	\$13,000	\$13,000	\$11,000
55229	Meter Replacement (water & reclaimed)	\$46,706	\$46,218	\$45,000	\$45,000	\$40,000
55230	Operating Supplies	\$1,538	\$3,786	\$4,000	\$4,000	\$4,000
55231	Testing & Samples	\$37,085	\$24,088	\$30,000	\$30,000	\$30,000
55232	Water Meters	\$592	\$0	\$5,000	\$5,000	\$5,000
55233	Chlorine	\$141,062	\$128,555	\$135,000	\$135,000	\$145,000
55234	Backflow Devices	\$2,269	\$1,226	\$2,500	\$2,500	\$2,500
55240	Uniforms	\$5,856	\$5,105	\$6,500	\$6,500	\$6,500
55260	Janitorial Supplies	\$1,307	\$1,091	\$2,000	\$2,000	\$2,000
55270	Small Tools & Equipment	\$9,289	\$12,826	\$13,000	\$13,000	\$13,000
55278	New Software	\$699	\$9,572	\$25,000	\$25,000	\$50,000
55282	Chemicals - Water Plants	\$23,400	\$24,984	\$26,000	\$26,000	\$26,000
55283	Chemicals - Sewer Plants	\$24,827	\$24,800	\$25,000	\$25,000	\$25,000
55284	Lab Supplies	\$23,771	\$24,448	\$25,000	\$25,000	\$25,000
55290	Protective Clothing	\$3,897	\$4,864	\$6,000	\$6,000	\$5,500
55410	Subscriptions	\$0	\$0	\$100	\$100	\$100
55411	Dues & Registrations-Employees	\$2,229	\$8,278	\$2,400	\$3,100	\$2,600
55412	Dues & Registrations-Facilities	\$7,975	\$2,700	\$8,500	\$13,800	\$15,000
55430	Employee Development	\$5,230	\$5,069	\$6,000	\$6,000	\$5,000
56970	Amortization	\$20,529	\$20,529	\$20,530	\$20,530	\$20,530
	<b>Total Operating</b>	<b>\$1,958,941</b>	<b>\$2,052,932</b>	<b>\$2,151,430</b>	<b>\$2,192,764</b>	<b>\$2,162,530</b>
	<b>Sub-Total - Payroll &amp; Operating Expenditures</b>	<b>\$4,335,317</b>	<b>\$4,392,188</b>	<b>\$4,565,904</b>	<b>\$4,434,556</b>	<b>\$4,276,729</b>

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
57110	Debt Service - Principal	\$990,000	\$1,035,000	\$1,060,000	\$1,060,000	\$1,188,470
57210	Debt Service - Interest	\$910,921	\$869,614	\$853,691	\$853,691	\$465,245
	<b>Total Debt Service</b>	<b>\$1,900,921</b>	<b>\$1,904,614</b>	<b>\$1,913,691</b>	<b>\$1,913,691</b>	<b>\$1,653,715</b>
58110	Transfer to Renewal & Replacement Fund	\$200,000	\$250,000	\$250,000	\$110,000	\$75,000
58115	<u>23810</u> Transfer to Stormwater (20% Eng)	\$36,709	\$41,118	\$43,819	\$43,819	\$0
58130	<u>21341</u> Transfer to Gen Fund - IS Spec Proj	\$17,299	\$20,432	\$0	\$0	\$0
58130	<u>21342</u> Transfer to Gen Fund - Records Mgmt	\$8,981	\$14,455	\$24,093	\$24,093	\$0
58130	<u>21343</u> Transfer to Gen Fund - Kiva	\$15,710	\$9,888	\$0	\$0	\$0
58130	<u>21360</u> Transfer to General - Utility Billing	\$635,483	\$654,803	\$736,123	\$682,143	\$693,187
58130	<u>21915</u> Transfer to Gen Fund - Operator	\$6,465	\$6,761	\$3,833	\$3,833	\$0
58130	<u>24415</u> Transfer to General Fund (Proj Adm)	\$541	\$78	\$12,417	\$1,917	\$0
58130	Transfer to General - Audit/Admin Services	\$340,701	\$697,701	\$779,500	\$779,500	\$810,300
	<b>Total Transfers</b>	<b>\$1,261,889</b>	<b>\$1,695,236</b>	<b>\$1,849,785</b>	<b>\$1,645,305</b>	<b>\$1,578,487</b>
62100	Plants and Main	\$126,815	\$44,000	\$337,000	\$200,000	\$489,000
62100	Plants and Main - Reclaim Plant (Phases 1&2)	\$0	\$0	\$4,266,667	\$0	\$0
64000	Equipment-General	\$59,354	\$46,336	\$87,750	\$83,750	\$43,000
64100	Vehicles	\$32,649	\$32,791	\$42,000	\$42,000	\$42,000
64200	Data Processing Equipment	\$7,694	\$5,717	\$1,500	\$5,500	\$0
64400	Machinery	\$3,703	\$0	\$0	\$0	\$0
65000	<u>30028</u> CIP - Elect imp to WTP #2	\$7,066	\$367,708	\$0	\$34,206	\$0
65000	<u>30064</u> CIP - Elect imp to WTP #3	(\$2,461)	\$0	\$0	\$0	\$0
65000	<u>30129</u> CIP - NO 1ST Addition Water Main	\$528,244	\$0	\$0	\$0	\$0
65000	<u>30151</u> CIP - Town Center Sewer	\$0	\$10,000	\$0	\$0	\$0
65000	<u>30154</u> CIP - Oak Forest Water Augmentation	\$0	\$0	\$0	\$1,700,000	\$0
65000	<u>30157</u> CIP - Lake Jesup Water Augmentation	\$0	\$0	\$0	\$200,000	\$2,300,000
	<b>Total Capital</b>	<b>\$763,064</b>	<b>\$506,552</b>	<b>\$4,734,917</b>	<b>\$2,265,456</b>	<b>\$2,874,000</b>
	Transfer to Balance Sheet - 3600	(\$1,753,064)	(\$1,541,552)			
	Transfer to Balance Sheet - 3610	(\$232,130)	(\$229,207)			
	Transfer to Balance Sheet - 3620	(\$10,198)	(\$17,914)			
	Transfer to Balance Sheet - 3640	(\$43,164)	(\$139,675)			
	<b>To Balance Sheet</b>	<b>(\$2,038,556)</b>	<b>(\$1,928,348)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$6,222,635</b>	<b>\$6,570,242</b>	<b>\$13,064,297</b>	<b>\$10,259,008</b>	<b>\$10,382,931</b>

CHANGE IN FUND EQUITY

FUND EQUITY - October 1

Appropriation TO (FROM) Fund Equity

FUND EQUITY - September 30

Non-Cash Adjustments  
Total Net Assets per CAFR

Net Assets		Net Assets less Net Capital (for Budgeting Purposes)		
\$14,248,574	\$13,533,040	\$3,669,465	\$3,521,408	\$2,239,802
\$1,170,218	\$1,546,107	(\$628,313)	(\$1,281,606)	\$1,845,472
\$15,418,792	\$15,079,147	\$3,041,152	\$2,239,802	\$4,085,274
(\$1,885,752)	(\$2,113,227)			
\$13,533,040	\$12,965,920			

Plants & Mains

Pond Relining	\$45,000
Pump Control upgrades - WWRF	\$45,000
Pump Control upgrades - EWRF	\$41,000
Storage Tank #1 WTP# 1 Resurfacing	\$75,000
East WRF Blower VFD's	\$48,000
WTP#1 Tank Level Transducers	\$20,000
Monitor Wells	\$25,000
SR 46 Alternative Water supply	\$75,000
Spine Road Water/Sewer	\$115,000
	<b>\$489,000</b>

Equipment - General:

60kw Tradewind Generator	\$43,000
<b>Vehicles:</b>	
Ford Ranger	\$18,500
Ford F-250	\$23,500
	<b>\$42,000</b>

Total Net Assets consist of:  
Cash and Investments - \$3,331,933  
Cash w/ Fiscal Agent - \$732,889  
Other Current Assets - \$1,415,009  
Restricted Investments - \$2,037,699  
Other Noncurrent Assets - \$277,467  
Other Current Liabilities - (\$1,409,705)  
Other Noncurrent Liabilities - (\$2,863,884)  
Capital Assets (net of related debt) - \$9,444,512

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
REVENUES & TRANSFERS						
	<b>Total Revenues</b>	\$0	\$0	\$0	\$0	\$0
381602	Transfer from Operating 3600 (prev #380100)	\$200,000	\$250,000	\$250,000	\$110,000	\$75,000
	<b>Total Transfers</b>	\$200,000	\$250,000	\$250,000	\$110,000	\$75,000
<b>TOTAL REVENUES/TRANSFERS</b>		<b>\$200,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$110,000</b>	<b>\$75,000</b>
EXPENDITURES & TRANSFERS						
65000	30030 CIP - Sewer Relining	\$232,130	\$229,207	\$250,000	\$250,000	\$200,000
	<b>Total Capital</b>	\$232,130	\$229,207	\$250,000	\$250,000	\$200,000
<b>TOTAL EXPENDITURES</b>		<b>\$232,130</b>	<b>\$229,207</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$200,000</b>
<b>CHANGE IN FUND EQUITY</b>		Net Assets <u>less</u> Net Capital (assets are capitalized in 3600 Operating)				
<b>FUND EQUITY - October 1</b>		\$718,942	\$686,812	\$686,812	\$707,605	\$567,605
<b>Appropriation TO (FROM) Fund Equity</b>		(\$32,130)	\$20,793	\$0	(\$140,000)	(\$125,000)
<b>FUND EQUITY - September 30</b>		\$686,812	\$707,605	\$686,812	\$567,605	\$442,605

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
REVENUES						
	<b>Total Revenues</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXPENDITURES & TRANSFERS						
54680	Repair & Maint. - Sewer Plants	\$0	\$19,290	\$0	\$0	\$0
	<b>Total Operating</b>	\$0	\$19,290	\$0	\$0	\$0
62100	Plants and Main	\$10,198	\$0	\$0	\$0	\$0
64000	Equipment-General	\$0	\$17,914	\$0	\$0	\$0
	<b>Total Capital</b>	\$10,198	\$17,914	\$0	\$0	\$0
	<b>TOTAL EXPENDITURES</b>	<b>\$10,198</b>	<b>\$37,204</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Net Assets <u>less</u> Net Capital (assets are capitalized in 3600 Operating)						
<b>CHANGE IN FUND EQUITY</b>						
<b>FUND EQUITY - October 1</b>		\$47,402	\$37,204	\$0	\$0	\$0
<b>Appropriation TO (FROM) Fund Equity</b>		(\$10,198)	(\$37,204)	\$0	\$0	\$0
<b>FUND EQUITY - September 30</b>		\$37,204	\$0	\$0	\$0	\$0

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
REVENUES						
361100/53680	Investment (realized/unrealized)	\$1,588	\$88	\$500	\$500	\$0
	<b>Total Revenues</b>	<b>\$1,588</b>	<b>\$88</b>	<b>\$500</b>	<b>\$500</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$1,588</b>	<b>\$88</b>	<b>\$500</b>	<b>\$500</b>	<b>\$0</b>
EXPENDITURES & TRANSFERS						
	<b>Total Operating</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
65000	30043 CIP - Lk Jesup Water Study	\$43,164	\$0	\$0	\$26,694	\$0
65000	30151 CIP - East Force Main Imp	\$0	\$139,675	\$204,567	\$10,567	\$200,000
	<b>Total Capital</b>	<b>\$43,164</b>	<b>\$139,675</b>	<b>\$204,567</b>	<b>\$37,261</b>	<b>\$200,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$43,164</b>	<b>\$139,675</b>	<b>\$204,567</b>	<b>\$37,261</b>	<b>\$200,000</b>
<div style="border: 1px solid black; padding: 5px; background-color: #e0e0e0;">           Net Assets less Net Capital (assets are capitalized in 3600 Operating)         </div>						
<b>CHANGE IN FUND EQUITY</b>						
<b>FUND EQUITY - October 1</b>		\$418,143	\$376,567	\$205,567	\$236,980	\$200,219
<b>Appropriation TO (FROM) Fund Equity</b>		(\$41,576)	(\$139,587)	(\$204,067)	(\$36,761)	(\$200,000)
<b>FUND EQUITY - September 30</b>		<b>\$376,567</b>	<b>\$236,980</b>	<b>\$1,500</b>	<b>\$200,219</b>	<b>\$219</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

DEVELOPMENT SERVICES - ALL DIVISIONS - OVERVIEW

	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>Sources</b>					
Revenues	\$271,063	\$330,851	\$446,000	\$446,000	\$456,500
Transfers	\$25,653	\$0	\$0	\$0	\$0
<b>Total Sources</b>	<b>\$296,716</b>	<b>\$330,851</b>	<b>\$446,000</b>	<b>\$446,000</b>	<b>\$456,500</b>
<b>Applications</b>					
Payroll	\$332,573	\$304,159	\$324,043	\$324,043	\$305,424
Operating	\$86,430	\$42,789	\$37,456	\$37,456	\$38,729
Transfers	\$617,390	\$316,863	\$318,251	\$318,251	\$287,540
Capital	\$1,531	\$0	\$0	\$0	\$0
<b>Total Applications</b>	<b>\$1,037,924</b>	<b>\$663,811</b>	<b>\$679,750</b>	<b>\$679,750</b>	<b>\$631,693</b>
Less Capitalized Applications	(\$1,531)	\$0			
Total Non-Capital Applications	\$1,036,393	\$663,811			
<b>AUTHORIZED PERSONNEL</b> - in Full-Time Equivalent Units - FTEs; PT designates part-time positions ( <i>italics</i> )					
<b>Building Plans and Inspections - 2410</b>					
Building Official	1	1	1		1
Building Inspector	1	1	1		1.46
Customer Service Manager	-	-	-		1
Permit Specialist	-	-	-		1
Plans Examiner	-	-	-		-
	<b>2</b>	<b>2</b>	<b>2</b>		<b>4.46</b>
<b>Customer Service - 2411</b>					
Customer Service Manager	1	1	1		-
Permit Specialist	1	1	-		-
Zoning & Permit Coordinator	-	-	-		-
<b>Total</b>	<b>2</b>	<b>2</b>	<b>1</b>		<b>0</b>
<b>Delinquent Permits - 2412</b>					
Permit Specialist	1	1	1		-
<b>TOTAL AUTHORIZED PERSONNEL</b>	<b>5</b>	<b>5</b>	<b>4</b>		<b>4.46</b>

**CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET**

**DEVELOPMENT SERVICES - REV & EXP - 420**

**Note:** In FY 2009, this fund began to experience a Fund Equity deficit which, due to economic conditions, is expected to increase through fiscal year 2012. The cash deficit was addressed through a temporary loan from the General Fund (estimated at \$750K over the four-year period).

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
322050	Permits- Plan Review	\$58,592	\$71,377	\$125,000	\$125,000	\$120,000
322100	Building Permits	\$153,240	\$171,587	\$260,000	\$260,000	\$245,000
329100	Electrical Permits	\$9,549	\$13,549	\$10,000	\$10,000	\$11,500
329200	Plumbing Permits	\$13,777	\$19,143	\$16,000	\$16,000	\$40,000
329300	Mechanical Permits	\$33,622	\$55,400	\$35,000	\$35,000	\$40,000
361100/53680	Investment (realized/unrealized)	\$1,989	(\$211)	\$0	\$0	\$0
369101	Misc Revenue	\$294	\$6	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$271,063</b>	<b>\$330,851</b>	<b>\$446,000</b>	<b>\$446,000</b>	<b>\$456,500</b>
381100	Transfer from the Gen Fund - CD Admin	\$25,653	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$25,653</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$296,716</b>	<b>\$330,851</b>	<b>\$446,000</b>	<b>\$446,000</b>	<b>\$456,500</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
Division						
2410	Plans and Inspections	\$600,538	\$444,214	\$460,431	\$460,431	\$631,693
2411	Customer Service	\$358,771	\$178,972	\$175,397	\$175,397	\$0
2412	Delinquent Permits	\$77,084	\$40,625	\$43,922	\$43,922	\$0
	<b>TOTAL EXPENDITURES</b>	<b>\$1,036,393</b>	<b>\$663,811</b>	<b>\$679,750</b>	<b>\$679,750</b>	<b>\$631,693</b>

**CHANGE IN FUND EQUITY**

**FUND EQUITY - October 1**

**Appropriation TO (FROM) Fund Equity**

**FUND EQUITY - September 30**

Total Non-Cash Adjustments  
**Total Net Assets per CAFR**

Net Assets		Net Assets less Net Capital (for Budgeting Purposes)		
\$697,551	(\$58,957)	(\$458,940)	(\$397,294)	(\$631,044)
(\$739,677)	(\$332,960)	(\$233,750)	(\$233,750)	(\$175,193)
(\$42,126)	(\$391,917)	(\$692,690)	(\$631,044)	(\$806,237)
(\$16,831)	(\$1,865)			
(\$58,957)	(\$393,782)			

Total Net Assets consist of:  
Cash - \$0  
Other Current Assets - \$412  
Current Liabilities \* - (\$387,310)  
Non-current Liabilities - (\$10,396)  
Capital Assets (net of related debt) - \$3,512

\* Includes liability due to the General Fund in the amount of \$360,053

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

DEVELOPMENT SERVICES EXPENDITURES - ALL DIVISIONS - SUMMARY

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
51210	Regular Salaries	\$238,354	\$210,038	\$215,525	\$215,525	\$225,369
51210	Sick Leave Purchase	\$914	\$0	\$3,828	\$3,828	\$4,000
51214	Overtime Salaries	\$1,415	\$0	\$5,073	\$5,073	\$1,379
52110	F.I.C.A. Taxes-City Portion	\$16,551	\$14,519	\$17,242	\$17,242	\$17,420
52310	Health/Life Insurance/Dis Ins	\$39,110	\$32,097	\$30,009	\$30,009	\$24,177
52320	Workers' Comp. Insurance	\$2,081	\$1,619	\$1,654	\$1,654	\$1,546
52330	Pension Expense	\$34,148	\$45,886	\$50,712	\$50,712	\$31,533
	<b>Total Payroll</b>	<b>\$332,573</b>	<b>\$304,159</b>	<b>\$324,043</b>	<b>\$324,043</b>	<b>\$305,424</b>
53111	Other Legal	\$815	\$0	\$0	\$0	\$0
53140	Pre-employment & Physical	\$0	\$157	\$0	\$0	\$80
53181	Consulting Services - Technical	\$71,419	\$600	\$5,000	\$5,000	\$5,000
53186	Outside Temp Services	\$1,560	\$1,718	\$2,000	\$2,000	\$2,000
53188	Contract Services	\$0	\$29,935	\$6,500	\$6,500	\$7,500
54010	Travel & Per Diem	\$375	\$0	\$1,050	\$1,050	\$1,100
54110	Telephones	\$3,236	\$2,716	\$1,950	\$1,950	\$2,100
54210	Postage	\$1,576	\$1,320	\$500	\$500	\$0
54630	Repair & Maintenance - Equipment	\$0	\$0	\$700	\$700	\$700
54633	Maint Agree & Contracts	\$412	\$412	\$411	\$411	\$765
54650	Repair & Maintenance - Vehicle	\$107	\$0	\$250	\$250	\$500
54730	Printing Expense	\$78	\$117	\$1,000	\$1,000	\$584
54930	Classified Advertising	\$68	\$0	\$0	\$0	\$0
55110	Office Supplies	\$518	\$702	\$1,200	\$1,200	\$1,000
55120	Computer / Printer / Fax Supplies	\$545	\$1,312	\$2,700	\$2,700	\$1,600
55210	Fuel & Oil	\$1,725	\$1,839	\$2,000	\$2,000	\$3,000
55220	Tires & Filters	\$0	\$0	\$600	\$600	\$650
55230	Operating Supplies	\$1,581	\$574	\$1,200	\$1,200	\$2,200
55240	Uniforms	\$200	\$168	\$300	\$300	\$300
55270	Small Tools & Equipment	\$110	\$377	\$950	\$950	\$600
55278	New Software	\$292	\$0	\$0	\$0	\$0
55290	Protective Clothing	\$0	\$0	\$0	\$0	\$600
55410	Subscriptions	\$99	\$99	\$100	\$100	\$100
55411	Dues & Registrations	\$619	\$559	\$1,495	\$1,495	\$1,350
55430	Employee Development	\$1,095	\$184	\$7,550	\$7,550	\$7,000
	<b>Total Operating</b>	<b>\$86,430</b>	<b>\$42,789</b>	<b>\$37,456</b>	<b>\$37,456</b>	<b>\$38,729</b>
58130	<u>21341</u> Transfer to Gen - IS Sp Proj	\$7,414	\$6,811	\$0	\$0	\$0
58130	<u>21342</u> Transfer to Gen - Rec Mgmt	\$45,078	\$4,239	\$3,149	\$3,149	\$0
58130	<u>21343</u> Transfer to Gen - KIVA/GIS	\$94,262	\$59,328	\$79,924	\$79,924	\$0
58130	<u>21910</u> Transfer to Gen - Operator	\$23,030	\$24,085	\$12,778	\$12,778	\$0
58105	<u>21360</u> Transfer to Water & Sewer-Oper	\$0	\$0	\$0	\$0	\$3,040
58130	Transfer to Gen - Indirect Costs	\$181,870	\$105,900	\$105,900	\$105,900	\$173,400
58130	Transfer to Gen - Com Dev Admin	\$235,348	\$116,500	\$116,500	\$116,500	\$111,100
58130	Transfer to Gen - Crossover Costs	\$30,388	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$617,390</b>	<b>\$316,863</b>	<b>\$318,251</b>	<b>\$318,251</b>	<b>\$287,540</b>
64200	Data Processing Equipment	\$1,531	\$0	\$0	\$0	\$0
	Assets Transferred to Balance Sheet	(\$1,531)	\$0			
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$1,036,393</b>	<b>\$663,811</b>	<b>\$679,750</b>	<b>\$679,750</b>	<b>\$631,693</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

DEVELOPMENT SERVICES FUND - PLANS & INSPECTIONS - 2410

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
51210	Regular Salaries	\$140,054	\$129,000	\$140,975	\$140,975	\$225,369
51210	Sick Leave Purchase	\$0	\$0	\$2,394	\$2,394	\$4,000
51214	Overtime Salaries	\$1,269	\$0	\$3,721	\$3,721	\$1,379
52110	F.I.C.A. Taxes-City Portion	\$9,848	\$8,960	\$11,289	\$11,289	\$17,420
52310	Health/Life Insurance/Dis Ins	\$19,483	\$17,470	\$16,465	\$16,465	\$24,177
52320	Workers' Comp. Insurance	\$1,835	\$1,445	\$1,503	\$1,503	\$1,546
52330	Pension Expense	\$21,270	\$27,830	\$33,203	\$33,203	\$31,533
	<b>Total Payroll</b>	<b>\$193,759</b>	<b>\$184,705</b>	<b>\$209,550</b>	<b>\$209,550</b>	<b>\$305,424</b>
53111	Other Legal	\$815	\$0	\$0	\$0	\$0
53140	Pre-employment & Physical	\$0	\$157	\$0	\$0	\$80
53181	Consulting Services - Technical	\$71,419	\$600	\$5,000	\$5,000	\$5,000
53186	Outside Temp Services	\$0	\$0	\$0	\$0	\$2,000
53188	Contract Services (Plans Review - County)	\$0	\$29,526	\$6,000	\$6,000	\$7,500
54010	Travel & Per Diem	\$375	\$0	\$700	\$700	\$1,100
54110	Telephones/Communications	\$2,756	\$2,236	\$1,470	\$1,470	\$2,100
54630	Repair & Maintenance - Equipment	\$0	\$0	\$400	\$400	\$700
54633	Maint Agree & Contracts (soft, hard, phone)	\$412	\$412	\$411	\$411	\$765
54650	Repair & Maintenance - Vehicle	\$107	\$0	\$250	\$250	\$500
54730	Printing Expense	\$0	\$78	\$600	\$600	\$584
54930	Classified Advertising	\$68	\$0	\$0	\$0	\$0
55110	Office Supplies	\$133	\$211	\$500	\$500	\$1,000
55120	Computer / Printer / Fax Supplies	\$305	\$528	\$1,500	\$1,500	\$1,600
55210	Fuel & Oil	\$1,725	\$1,839	\$2,000	\$2,000	\$3,000
55220	Tires & Filters	\$0	\$0	\$600	\$600	\$650
55230	Operating Supplies	\$1,052	\$331	\$800	\$800	\$2,200
55240	Uniforms	\$200	\$168	\$300	\$300	\$300
55270	Small Tools & Equipment	\$0	\$265	\$500	\$500	\$600
55278	New Software	\$292	\$0	\$0	\$0	\$0
55290	Protective Clothing	\$0	\$0	\$0	\$0	\$600
55410	Subscriptions	\$99	\$99	\$100	\$100	\$100
55411	Dues & Registrations	\$579	\$559	\$1,100	\$1,100	\$1,350
55430	Employee Development	\$850	\$100	\$6,250	\$6,250	\$7,000
	<b>Total Operating</b>	<b>\$81,187</b>	<b>\$37,109</b>	<b>\$28,481</b>	<b>\$28,481</b>	<b>\$38,729</b>
58105	21360 Transfer to W&S - Operator	\$0	\$0	\$0	\$0	\$3,040
58130	Transfer to Gen Fund- Indirect Costs	\$145,113	\$105,900	\$105,900	\$105,900	\$173,400
58130	Transfer to Gen Fund- Com Dev Admin	\$150,091	\$116,500	\$116,500	\$116,500	\$111,100
58130	Transfer to Gen Fund- Crossover Costs	\$30,388	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$325,592</b>	<b>\$222,400</b>	<b>\$222,400</b>	<b>\$222,400</b>	<b>\$287,540</b>
64200	Data Processing Equipment	\$1,531	\$0	\$0	\$0	\$0
	Assets Transferred to Balance Sheet	(\$1,531)				
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$600,538</b>	<b>\$444,214</b>	<b>\$460,431</b>	<b>\$460,431</b>	<b>\$631,693</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

DEVELOPMENT SERVICES FUND - CUSTOMER SERVICE - 2411

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
51210	Regular Salaries	\$71,472	\$53,868	\$47,504	\$47,504	\$0
51210	Sick Leave Purchase	\$914	\$0	\$914	\$914	\$0
51214	Overtime Salaries	\$26	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$4,681	\$3,520	\$3,741	\$3,741	\$0
52310	Health/Life Insurance/Dis Ins	\$14,312	\$9,337	\$7,915	\$7,915	\$0
52320	Workers' Comp. Insurance	\$179	\$118	\$95	\$95	\$0
52330	Pension Expense	\$8,836	\$12,081	\$11,002	\$11,002	\$0
	<b>Total Payroll</b>	<b>\$100,420</b>	<b>\$78,924</b>	<b>\$71,171</b>	<b>\$71,171</b>	<b>\$0</b>
53186	Outside Serv-Temp Serv	\$1,560	\$1,718	\$2,000	\$2,000	\$0
53188	Contract Services	\$0	\$409	\$500	\$500	\$0
54010	Travel & Per Diem	\$0	\$0	\$250	\$250	\$0
54110	Telephones/Communications	\$480	\$480	\$480	\$480	\$0
54210	Postage	\$1,576	\$1,320	\$500	\$500	\$0
54630	Repair & Maintenance - Equipment	\$0	\$0	\$300	\$300	\$0
54730	Printing Expense	\$78	\$39	\$400	\$400	\$0
55110	Office Supplies	\$376	\$480	\$500	\$500	\$0
55120	Computer / Printer / Fax Supplies	\$240	\$784	\$1,200	\$1,200	\$0
55230	Operating Supplies	\$520	\$243	\$400	\$400	\$0
55270	Small Tools & Equipment	\$110	\$112	\$450	\$450	\$0
55411	Dues & Registrations	\$40	\$0	\$395	\$395	\$0
55430	Employee Development	\$245	\$0	\$1,000	\$1,000	\$0
	<b>Total Operating</b>	<b>\$5,225</b>	<b>\$5,585</b>	<b>\$8,375</b>	<b>\$8,375</b>	<b>\$0</b>
58130	<u>21341</u> Transfer to Gen - IS Sp Proj	\$7,414	\$6,811	\$0	\$0	\$0
58130	<u>21342</u> Transfer to Gen - Rec Mgmt	\$45,078	\$4,239	\$3,149	\$3,149	\$0
58130	<u>21343</u> Transfer to Gen - KIVA/GIS	\$94,262	\$59,328	\$79,924	\$79,924	\$0
58130	<u>21910</u> Transfer to Gen - Operator	\$23,030	\$24,085	\$12,778	\$12,778	\$0
58130	Transfer to Gen - Indirect Costs	\$24,632	\$0	\$0	\$0	\$0
58130	Transfer to Gen - Com Dev Admin	\$58,710	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$253,126</b>	<b>\$94,463</b>	<b>\$95,851</b>	<b>\$95,851</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$358,771</b>	<b>\$178,972</b>	<b>\$175,397</b>	<b>\$175,397</b>	<b>\$0</b>

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
51210	Regular Salaries	\$26,828	\$27,170	\$27,046	\$27,046	\$0
51210	Sick Leave Purchase	\$0	\$0	\$520	\$520	\$0
51214	Overtime Salaries	\$120	\$0	\$1,352	\$1,352	\$0
52110	F.I.C.A. Taxes-City Portion	\$2,022	\$2,039	\$2,212	\$2,212	\$0
52310	Health/Life Insurance/Dis Ins	\$5,315	\$5,290	\$5,629	\$5,629	\$0
52320	Workers' Comp. Insurance	\$67	\$56	\$56	\$56	\$0
52330	Pension Expense	\$4,042	\$5,975	\$6,507	\$6,507	\$0
	<b>Total Payroll</b>	<b>\$38,394</b>	<b>\$40,530</b>	<b>\$43,322</b>	<b>\$43,322</b>	<b>\$0</b>
54010	Travel & Per Diem	\$0	\$0	\$100	\$100	\$0
55110	Office Supplies	\$9	\$11	\$200	\$200	\$0
55430	Employee Development	\$0	\$84	\$300	\$300	\$0
	<b>Total Operating</b>	<b>\$18</b>	<b>\$95</b>	<b>\$600</b>	<b>\$600</b>	<b>\$0</b>
58130	Transfer to Gen Fund- Indirect Costs	\$12,125	\$0	\$0	\$0	\$0
58130	Transfer to Gen Fund- Com Dev Admin	\$26,547	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$38,672</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$77,084</b>	<b>\$40,625</b>	<b>\$43,922</b>	<b>\$43,922</b>	<b>\$0</b>

	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>Sources</b>					
Revenues	\$1,550,673	\$2,078,836	\$2,164,000	\$2,164,000	\$1,075,000
Transfers	\$55,064	\$61,678	\$65,729	\$65,833	\$0
<b>Total Sources</b>	<b>\$1,605,737</b>	<b>\$2,140,514</b>	<b>\$2,229,729</b>	<b>\$2,229,833</b>	<b>\$1,075,000</b>
<b>Applications</b>					
Payroll	\$494,951	\$476,045	\$541,287	\$541,391	\$522,357
Operating	\$891,420	\$191,927	\$373,900	\$373,900	\$362,280
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$109,903	\$110,056	\$138,649	\$138,649	\$185,800
Capital	\$222,392	\$2,909,399	\$1,326,500	\$1,326,500	\$413,000
<b>Total Applications</b>	<b>\$1,718,666</b>	<b>\$3,687,427</b>	<b>\$2,380,336</b>	<b>\$2,380,440</b>	<b>\$1,483,437</b>
Less Capitalized Applications	(\$222,392)	(\$2,909,399)			
<b>Total Non-Capital Applications</b>	<b>\$1,496,274</b>	<b>\$778,028</b>			
<b><u>AUTHORIZED PERSONNEL</u></b> (in Full-Time Equivalent Units - FTEs)					
<b><u>Operations - 3800</u></b>					
Team Leader	1	1	1		1
Maintanance Mechanic	2	2	2		2
Maintenance Worker	3	3	3		3
Stormwater Utility Manager	1	1	1		1
	<u>7</u>	<u>7</u>	<u>7</u>		<u>7</u>
<b><u>Engineering - 3810</u></b>					
City Engineer	1	1	1		1
Engineering Inspector	1	1	1		1
	<u>2</u>	<u>2</u>	<u>2</u>		<u>2</u>
<b>TOTAL AUTHORIZED PERSONNEL</b>	<b><u>9</u></b>	<b><u>9</u></b>	<b><u>9</u></b>		<b><u>9</u></b>

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
<b>REVENUES &amp; TRANSFERS</b>						
<b>Operating:</b>						
343900	Charges for Services	\$1,050,655	\$1,047,278	\$1,050,000	\$1,050,000	\$1,050,000
361100/53680	Investment (realized/unrealized)	\$2,559	\$10,977	\$4,000	\$4,000	\$5,000
364200	Insurance Proceeds	\$1,600	\$0	\$0	\$0	\$0
<b>Engineering:</b>						
322700	Engineering Inspection Fee	\$10,498	\$3,406	\$10,000	\$10,000	\$20,000
<b>Special Projects:</b>						
331390	30131 NRCS Grant - Creek Clearing	\$302,680	\$0	\$0	\$0	\$0
331340	30137 Homeland Grant - TS Fay	\$7,866	\$0	\$0	\$0	\$0
331390	30143 NRCS Grant - TS Fay Watershed	\$171,627	\$0	\$0	\$0	\$0
334340	30137 Homeland Grant - TS Fay	\$1,311	\$0	\$0	\$0	\$0
337300	30144 SJRWMD Grant	\$0	\$1,017,169	\$1,100,000	\$1,100,000	\$0
369101	Misc	\$1,877	\$6	\$0	\$0	\$0
<b>Total Revenues</b>		<b>\$1,550,673</b>	<b>\$2,078,836</b>	<b>\$2,164,000</b>	<b>\$2,164,000</b>	<b>\$1,075,000</b>
<b>Transfers:</b>						
381090	23810 Transfer from W&S	\$36,709	\$41,118	\$43,819	\$43,819	\$0
381100	23810 Transfer from General	\$18,355	\$20,560	\$21,910	\$21,910	\$0
381600	90500 Transfer from Comm Events	\$0	\$0	\$0	\$104	\$0
<b>Total Transfers</b>		<b>\$55,064</b>	<b>\$61,678</b>	<b>\$65,729</b>	<b>\$65,833</b>	<b>\$0</b>
<b>TOTAL REVENUES/TRANSFERS</b>		<b>\$1,605,737</b>	<b>\$2,140,514</b>	<b>\$2,229,729</b>	<b>\$2,229,833</b>	<b>\$1,075,000</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
Division						
3800	Stormwater - Operating	\$714,209	\$563,624	\$1,016,239	\$1,016,343	\$1,234,230
3810	Stormwater - Engineering	\$245,893	\$214,404	\$264,097	\$264,097	\$249,207
3820	Stormwater - Special Projects	\$536,172	\$0	\$1,100,000	\$1,100,000	\$0
<b>TOTAL EXPENDITURES</b>		<b>\$1,496,274</b>	<b>\$778,028</b>	<b>\$2,380,336</b>	<b>\$2,380,440</b>	<b>\$1,483,437</b>

**CHANGE IN FUND EQUITY**

**FUND EQUITY - October 1**

**Appropriation TO (FROM) Fund Equity**

**FUND EQUITY - September 30**

**Non-cash Adjustments:**  
 Compensated Absences  
 Contributed Capital  
 Depreciation  
 Asset Disposition  
 Non-Cash Adjustments  
 Total Net Assets per CAFR

Net Assets		Net Assets less Net Capital (for Budgeting Purposes)		
\$4,510,788	\$4,381,662	\$778,322	\$925,314	\$774,707
\$109,463	\$1,362,486	(\$150,607)	(\$150,607)	(\$408,437)
\$4,620,251	\$5,744,148	\$627,715	\$774,707	\$366,270
(\$1,206)	(\$1,203)			
	\$1,820,000			
(\$237,383)	(\$246,335)			
(\$238,589)	\$1,572,462			
\$4,381,662	\$7,316,610			

Total Net Assets consist of:  
 Cash and Investments - \$548,238  
 Due from Other Gov'ts - \$650,705  
 Current Liabilities - (\$263,919)  
 Non-current Liabilities - (\$9,710)  
 Capital Assets (net of related debt) - \$6,391,296

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
51210	Regular Salaries	\$343,114	\$320,582	\$346,837	\$346,941	\$340,480
51210	Sick Leave Purchase	\$3,741	\$0	\$4,850	\$4,850	\$4,500
51214	Overtime Salaries	\$3,262	\$1,747	\$6,011	\$6,011	\$4,596
52110	F.I.C.A. Taxes-City Portion	\$26,216	\$24,088	\$27,475	\$27,475	\$26,545
52310	Health/Life Insurance	\$51,205	\$46,318	\$58,808	\$58,808	\$61,909
52320	Workers' Comp. Insurance	\$17,233	\$14,031	\$16,501	\$16,501	\$11,774
52330	Pension Expense	\$50,180	\$69,279	\$80,805	\$80,805	\$72,553
	<b>Total Payroll</b>	<b>\$494,951</b>	<b>\$476,045</b>	<b>\$541,287</b>	<b>\$541,391</b>	<b>\$522,357</b>
53111	Other Legal	\$21,994	\$6,580	\$10,000	\$10,000	\$15,000
53140	Pre-Employment/Physicals	\$443	\$388	\$400	\$400	\$400
53180	Consulting Services	\$48,310	\$8,813	\$45,000	\$45,000	\$45,000
53188	Contract Services	\$3,000	\$3,000	\$8,000	\$8,000	\$8,000
53411	Bank Service Charges	\$0	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$620	\$441	\$1,300	\$1,300	\$1,300
54110	Telephone/Communications	\$1,601	\$1,546	\$1,900	\$1,900	\$2,380
54210	Postage	\$299	\$161	\$300	\$300	\$300
54410	Equipment Rental	\$0	\$0	\$500	\$500	\$500
54551	Insurance Settlements	\$0	\$940	\$0	\$0	\$0
54623	Repair & Maint. - Stormwater	\$95,549	\$38,665	\$85,000	\$85,000	\$85,000
54623	<u>30131</u> Repair & Maint.- Stormwater	\$306,625	\$0	\$0	\$0	\$0
54623	<u>30143</u> Repair & Maint.- Stormwater	\$229,547	\$0	\$0	\$0	\$0
54630	Repair & Maint. - Equipment	\$16,171	\$10,425	\$17,200	\$17,200	\$17,200
54640	Repair & Maint. - Communications	\$780	\$1,092	\$1,200	\$1,200	\$1,100
54650	Repair & Maint. - Vehicles	\$2,567	\$2,040	\$4,300	\$4,300	\$4,300
54682	Repair & Maint. - Grounds	\$33,617	\$25,030	\$36,000	\$36,000	\$40,000
54693	Repair & Maint. - Ponds	\$78,977	\$52,615	\$82,000	\$82,000	\$70,000
54693	<u>30144</u> Repair & Maint. (solar canals)	\$0	\$300	\$20,000	\$20,000	\$20,000
54730	Printing Expense	\$40	\$86	\$100	\$100	\$100
54920	Legal Advertising	\$595	\$111	\$500	\$500	\$500
55110	Office Supplies	\$302	\$93	\$400	\$400	\$400
55120	Computer/Printer/Fax	\$66	\$24	\$100	\$100	\$100
55210	Fuel & Oil	\$15,652	\$15,567	\$17,900	\$17,900	\$17,900
55220	Tires & Filters	\$2,207	\$1,861	\$2,600	\$2,600	\$2,600
55230	Operating Supplies	\$211	\$92	\$200	\$200	\$200
55240	Uniforms	\$1,415	\$1,120	\$1,900	\$1,900	\$1,900
55270	Small Tools & Equipment	\$2,644	\$2,376	\$5,200	\$5,200	\$5,200
55280	Mosquito Chemicals	\$21,451	\$13,491	\$24,000	\$24,000	\$15,000
55281	Herbicides	\$1,174	\$196	\$800	\$800	\$800
55290	Protective Clothing	\$899	\$908	\$1,100	\$1,100	\$1,100
55411	Dues & Registration	\$2,854	\$2,704	\$3,400	\$3,400	\$3,400
55430	Employee Development	\$1,210	\$970	\$2,000	\$2,000	\$2,000
	<b>Total Operating</b>	<b>\$891,420</b>	<b>\$191,927</b>	<b>\$373,900</b>	<b>\$373,900</b>	<b>\$362,280</b>
	<b>Total Debt Service</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
58105	Transfer to W&S Fund - Admin Fees	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
58130	Transfer to General - Admin Fee	\$91,405	\$91,405	\$129,500	\$129,500	\$179,800
58130	<u>21341</u> Transfer to General - Special Projects	\$3,295	\$1,703	\$0	\$0	\$0
58130	<u>21342</u> Transfer to General - IS Records Mgmt	\$4,490	\$1,060	\$3,149	\$3,149	\$0
58130	<u>21343</u> Transfer to General - Kiva	\$4,713	\$9,888	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$109,903</b>	<b>\$110,056</b>	<b>\$138,649</b>	<b>\$138,649</b>	<b>\$185,800</b>
61000	Land	\$0	\$1,825,261	\$0	\$0	\$0
64000	Equipment-General	\$0	\$5,294	\$1,500	\$1,500	\$15,000
64200	Data Processing Equipment	\$4,294	\$0	\$0	\$0	\$0
64400	Machinery	\$59,751	\$0	\$0	\$0	\$0
65000	<u>30068</u> CIP - Curb Inlet Replacements	\$4,247	\$8,765	\$10,000	\$10,000	\$10,000
65000	<u>30073</u> CIP - Underdrains	\$0	\$0	\$15,000	\$15,000	\$5,000
65000	<u>30140</u> CIP - Pipe Relining	\$154,100	\$36,120	\$100,000	\$100,000	\$40,000
65000	<u>30144</u> CIP - Solary Canal	\$0	\$1,017,169	\$1,100,000	\$1,100,000	\$0
65000	<u>30147</u> CIP - O'Day Outfall	\$0	\$16,790	\$50,000	\$50,000	\$0
65000	CIP	\$0	\$0	\$50,000	\$50,000	\$343,000
	Transfer to Balance Sheet	(\$222,392)	(\$2,909,399)			
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,326,500</b>	<b>\$1,326,500</b>	<b>\$413,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$1,496,274</b>	<b>\$778,028</b>	<b>\$2,380,336</b>	<b>\$2,380,440</b>	<b>\$1,483,437</b>

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
51210	Regular Salaries	\$205,496	\$180,699	\$207,490	\$207,594	\$212,179
51210	Sick Leave Purchase	\$1,061	\$0	\$2,170	\$2,170	\$2,000
51214	Overtime Salaries	\$2,218	\$1,245	\$4,569	\$4,569	\$4,244
52110	F.I.C.A. Taxes-City Portion	\$15,920	\$13,866	\$16,426	\$16,426	\$16,593
52310	Health/Life Insurance	\$37,792	\$32,975	\$44,517	\$44,517	\$43,506
52320	Workers' Comp. Insurance	\$13,438	\$10,998	\$13,509	\$13,509	\$9,568
52330	Pension Expense	\$28,835	\$38,020	\$48,309	\$48,309	\$45,340
	<b>Total Payroll</b>	<b>\$304,760</b>	<b>\$277,803</b>	<b>\$336,990</b>	<b>\$337,094</b>	<b>\$333,430</b>
53111	Other Legal	\$21,994	\$6,580	\$10,000	\$10,000	\$15,000
53140	Pre-Employment/Physicals	\$443	\$388	\$400	\$400	\$400
54010	Travel & Per Diem	\$620	\$441	\$800	\$800	\$800
54110	Telephone/Communications	\$591	\$524	\$700	\$700	\$700
54210	Postage	\$180	\$94	\$200	\$200	\$200
54410	Equipment Rental	\$0	\$0	\$500	\$500	\$500
54551	Insurance Settlements	\$0	\$940	\$0	\$0	\$0
54623	Repair & Maint. - Stormwater	\$95,549	\$38,665	\$85,000	\$85,000	\$85,000
54630	Repair & Maint. - Equipment	\$16,171	\$10,425	\$17,000	\$17,000	\$17,000
54640	Repair & Maint. - Communications	\$780	\$1,032	\$1,100	\$1,100	\$1,000
54650	Repair & Maint. - Vehicles	\$2,130	\$1,970	\$4,000	\$4,000	\$4,000
54682	Repair & Maint. - Grounds	\$33,617	\$25,030	\$36,000	\$36,000	\$40,000
54693	Repair & Maint. - Ponds	\$78,977	\$52,615	\$82,000	\$82,000	\$70,000
54693	30144 Repair & Maint. (Solary canal)	\$0	\$300	\$20,000	\$20,000	\$20,000
54920	Legal Advertising	\$595	\$111	\$500	\$500	\$500
55110	Office Supplies	\$284	\$80	\$300	\$300	\$300
55120	Computer/Printer/Fax	\$66	\$24	\$100	\$100	\$100
55210	Fuel & Oil	\$14,139	\$13,771	\$16,000	\$16,000	\$16,000
55220	Tires & Filters	\$2,207	\$1,476	\$2,500	\$2,500	\$2,500
55230	Operating Supplies	\$211	\$92	\$200	\$200	\$200
55240	Uniforms	\$1,415	\$862	\$1,600	\$1,600	\$1,600
55270	Small Tools & Equipment	\$2,644	\$2,276	\$5,000	\$5,000	\$5,000
55280	Mosquito Chemicals	\$21,451	\$13,491	\$24,000	\$24,000	\$15,000
55281	Herbicides	\$1,174	\$196	\$800	\$800	\$800
55290	Protective Clothing	\$799	\$808	\$900	\$900	\$900
55411	Dues & Registration	\$2,654	\$2,604	\$3,000	\$3,000	\$3,000
55430	Employee Development	\$855	\$970	\$1,500	\$1,500	\$1,500
	<b>Total Operating</b>	<b>\$299,546</b>	<b>\$175,765</b>	<b>\$314,100</b>	<b>\$314,100</b>	<b>\$302,000</b>
	<b>Total Debt Service</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
58105	Transfer to W & S - Admin Fees	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
58130	Transfer to General - Admin Fee	\$91,405	\$91,405	\$129,500	\$129,500	\$179,800
58130	21341 Transfer to General - Special Projects	\$3,295	\$1,703	\$0	\$0	\$0
58130	21342 Transfer to General - IS Records Mgmt	\$4,490	\$1,060	\$3,149	\$3,149	\$0
58130	21343 Transfer to General - Kiva	\$4,713	\$9,888	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$109,903</b>	<b>\$110,056</b>	<b>\$138,649</b>	<b>\$138,649</b>	<b>\$185,800</b>
61000	Land	\$0	\$1,825,261	\$0	\$0	\$0
64000	Equipment-General	\$0	\$5,294	\$1,500	\$1,500	\$15,000
64400	Machinery	\$59,751	\$0	\$0	\$0	\$0
65000	30068 CIP - Curb Inlet Replacements	\$4,247	\$8,765	\$10,000	\$10,000	\$10,000
65000	30073 CIP - Underdrains	\$0	\$0	\$15,000	\$15,000	\$5,000
65000	30140 CIP - Pipe Relining	\$154,100	\$36,120	\$100,000	\$100,000	\$40,000
65000	30147 CIP - O'Day Outfall	\$0	\$16,790	\$50,000	\$50,000	\$0
65000	CIP - (See list below)	\$0	\$0	\$50,000	\$50,000	\$343,000
	Transfer to Balance Sheet	(\$218,098)	(\$1,892,230)			
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$226,500</b>	<b>\$226,500</b>	<b>\$413,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$714,209</b>	<b>\$563,624</b>	<b>\$1,016,239</b>	<b>\$1,016,343</b>	<b>\$1,234,230</b>

Equipment - General:  
Trailer for skid steer \$15,000

CIP:  
Valley Gutter Replacement (Various Locations) \$45,000  
Glen Eagle VVR Replacement (Holes 12 and 13) - Const \$60,000  
Ranchlands Swale Improvements - Design/Const \$75,000  
Carrington Woods / Davenport Glen VVR Replacement (Design, Permit, Const Phases) \$75,000  
TMDL Master Plan Project - Winding Hollow Wetland Treatment Area (Design & Permit Phases) \$40,000  
Central Winds Park Ditch Piping (Design & Permit Phases) \$48,000  
**\$343,000**

CITY OF WINTER SPRINGS  
FISCAL YEAR 2011-2012 BUDGET

STORMWATER - ENGINEERING - 3810

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
51210	Regular Salaries	\$137,618	\$139,883	\$139,347	\$139,347	\$128,301
51210	Sick Leave Purchase	\$2,680	\$0	\$2,680	\$2,680	\$2,500
51214	Overtime Salaries	\$1,044	\$502	\$1,442	\$1,442	\$352
52110	F.I.C.A. Taxes-City Portion	\$10,296	\$10,222	\$11,049	\$11,049	\$9,952
52310	Health/Life Insurance	\$13,413	\$13,343	\$14,291	\$14,291	\$18,403
52320	Workers' Comp. Insurance	\$3,795	\$3,033	\$2,992	\$2,992	\$2,206
52330	Pension Expense	\$21,345	\$31,259	\$32,496	\$32,496	\$27,213
	<b>Total Payroll</b>	<b>\$190,191</b>	<b>\$198,242</b>	<b>\$204,297</b>	<b>\$204,297</b>	<b>\$188,927</b>
53180	Consulting	\$48,310	\$8,813	\$45,000	\$45,000	\$45,000
53188	Contract Services	\$3,000	\$3,000	\$8,000	\$8,000	\$8,000
54010	Travel & Per Diem	\$0	\$0	\$500	\$500	\$500
54110	Telephone/Communications	\$1,010	\$1,022	\$1,200	\$1,200	\$1,680
54210	Postage	\$119	\$67	\$100	\$100	\$100
54630	Repair & Maint. - Equipment	\$0	\$0	\$200	\$200	\$200
54640	Repair & Maint. - Comm	\$0	\$60	\$100	\$100	\$100
54650	Repair & Maint. - Vehicles	\$437	\$70	\$300	\$300	\$300
54730	Printing Expense	\$40	\$86	\$100	\$100	\$100
55110	Office Supplies	\$18	\$13	\$100	\$100	\$100
55210	Fuel & Oil	\$1,513	\$1,796	\$1,900	\$1,900	\$1,900
55220	Tires & Filters	\$0	\$385	\$100	\$100	\$100
55240	Uniforms	\$0	\$258	\$300	\$300	\$300
55270	Small Tools & Equipment	\$0	\$100	\$200	\$200	\$200
55278	New Software - (System)	\$600	\$292	\$500	\$500	\$500
55290	Protective Clothing	\$100	\$100	\$200	\$200	\$200
55411	Dues & Registration	\$200	\$100	\$400	\$400	\$400
55420	Operational Books	\$0	\$0	\$100	\$100	\$100
55430	Employee Development	\$355	\$0	\$500	\$500	\$500
	<b>Total Operating</b>	<b>\$55,702</b>	<b>\$16,162</b>	<b>\$59,800</b>	<b>\$59,800</b>	<b>\$60,280</b>
	<b>Total Debt Service</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64200	Data Processing Equipment	\$4,294	\$0	\$0	\$0	\$0
	Transfer to Balance Sheet	(\$4,294)	\$0			
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$245,893</b>	<b>\$214,404</b>	<b>\$264,097</b>	<b>\$264,097</b>	<b>\$249,207</b>

Account Number	Account Description	FY 08/09 Actual	FY 09/10 Actual	Original FY 10/11 Budget	Revised FY 10/11 Budget	FY 11/12 Budget
	<b>Total Payroll</b>	\$0	\$0	\$0	\$0	\$0
54623	<u>30131</u> R & M - Gee Creek	\$306,625	\$0	\$0	\$0	\$0
54623	<u>30143</u> R & M - NRCS; TS Fay	\$229,547	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	\$536,172	\$0	\$0	\$0	\$0
	<b>Total Debt Service</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
65000	<u>30144</u> CIP - Solary Canal (SJRWMD)	\$0	\$1,017,169	\$1,100,000	\$1,100,000	\$0
	Transfer to Balance Sheet	\$0	(\$1,017,169)			
	<b>Total Capital</b>	\$0	\$0	\$1,100,000	\$1,100,000	\$0
	<b>TOTAL EXPENDITURES</b>	<b>\$536,172</b>	<b>\$0</b>	<b>\$1,100,000</b>	<b>\$1,100,000</b>	<b>\$0</b>

# APPENDIX

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# GLOSSARY

**account number** – in accordance with the state chart of accounts, each class of expenditures and revenues is assigned a specific account number for use within the City's accounting system

**ad valorem tax** – a tax levied on assessed value of real property (land and buildings) and personal property (business equipment) within the City and not expressly exempt; also known as property tax

**accrual basis** – method of accounting that focuses on total economic resources and recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows

**actual** – historical data as opposed to budget data; those funds which have been already been received or utilized as opposed to budgeted funds that are merely estimates of possible funds to be received or utilized

**annual budget** – an estimate of expenditures for specific purposes during the fiscal year (October 1 – September 30) and the estimated revenues for financing those activities

**appropriation** - an authorization granted by the City Commission to make expenditures and to incur obligations for the purposes specified

**assessed valuation** – property valuation established by the County Property Appraiser as a basis for levying taxes

**balanced budget** – budget in which each fund's revenues and appropriations from the fund (if applicable) equal expenditures and appropriations to the fund (if applicable)

**bonds** - a certificate of debt issued by a government or corporation in order to raise money; the issuer is required to pay a fixed sum annually until maturity and then a fixed sum to repay the principal

**budget** – expenditure authority created by resolution which is an estimate of anticipated income and expenditures for the fiscal period with a plan to maintain a proper balance between the two

**capital** – a level of budgetary appropriation that includes expenses for land, building, machinery and equipment; expenditures must equal or exceed \$1,000 to be considered for capitalization and have a useful life that extends beyond a single reporting period

**capital project fund** – a fund type used to account for the sources and applications of funds related to the acquisition or construction of major capital facilities

**CIP** – Capital Improvement Program

**contingency** – an appropriation of funds to cover unforeseen events that occur during the fiscal year

**CRA** – Community Redevelopment Area; a public entity created to implement redevelopment activities as outlined under Chapter 163, Florida Statutes; the investment generates increased tax revenues which then finance the debt issue (see also TIF)

**debt service** – the payment of principal and interest on borrowed funds such as bonds

**debt service fund** – a fund type used to account for the accumulation of resources for the purpose of paying long-term principal and interest

**defined benefit plan** – pension plan that has terms specifying the amount of benefits to be provided after separation of employment; to be distinguished from a defined contribution plan in which the plan specifies the amount of the contribution to the plan

**department** – an organizational unit comprised of one or more programs, responsible for carrying out a major governmental function

**depreciation** – the decrease in value of physical assets due to use and the passage of time

**EAR** – Evaluation and Appraisal Report; a State-mandated report which evaluates how successful a community has been in addressing major community land-use planning issues through implementation of its comprehensive plan

**employer contribution** – in the context of pension benefits a term to describe contributions actually made by the employer in relation to the annual required contribution (ARC) of the employer

**EMS** - Emergency Medical Service

**encumbrance** – an amount of money committed for the payment of goods and services not yet received (performed) or paid

**enterprise fund** – a self-supporting fund designed to account for activities supported by user charges and operated in a manner similar to private business enterprises; the Water and Sewer Fund is an example of an enterprise fund

**excise tax** - a tax assessed on the consumer of a service, usually a utility service that is based upon the level of consumption

**expenditure** – the amount of money actually paid or obligated for payment from City funds

**fiduciary fund** – a fund type used to reports assets held in trust for others which therefore cannot be used to support the government's own programs (i.e. pension trust fund)

**finances and forfeitures** – revenues derived from penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations and for neglect of official duty; confiscated property is an example of this revenue category

**fiscal year** – any period of 12 consecutive months designated as the budget year; the City's budget year begins October 1 and ends September 30; the year is represented by the date on which it ends. October 1, 2007 to September 30, 2008 would be Fiscal Year 2008 (FY 08)

**FY** – Fiscal Year

**franchise fee** – a fee assessed on a business, usually a public utility, in return for giving them the exclusive right to operate inside the City limits

**FTE** – Full-Time Equivalent, which is calculated on the basis of the number of hours that have been budgeted for a particular position; i.e. 1 FTE = 2080 hours, .5 FTE = 1040 hours

**fund** – an accounting entity that has a set of self-balancing accounts and that records all financial transactions or specific activities of government functions

**fund balance** – the resources available for appropriation in accordance with the prescribed basis of budgeting

**fund equity** - net assets less net capital; noncapital portion of net assets

**GAAP** - Generally Accepted Accounting Principles as promulgated by the Governmental Accounting Standards Board

**GASB** - Government Accounting Standards Board; the source of GAAP used by State and Local governments for the purpose of establishing and improving accounting and financial reporting standards

**General fund** – the general operating fund of the City which is supported primarily through taxes, fees and intergovernmental revenues and includes most of the essential governmental services such as police, public works, and general administration

**General Obligation Bond (GOB)** – one of four basic forms of long-term debt that pledges the general credit and taxing powers of the borrowing government and which, therefore, requires voter approval for issuance

**GIS** – Geographic Information Systems

**HOA** – Homeowners Association

**impact fees** – fees charged to developers at the time of development for construction of facilities to serve the development site

**interfund transfer** – flow of assets between funds without equivalent flow of assets in return and without requirement for repayment

**Kiva** – land management software

**LCIR** – the State of Florida’s Legislative Committee on Intergovernmental Relations; provides some intergovernmental revenue estimates for budgetary purposes

**LIBOR** – London Interbank Offered Rate; the rate at which banks offer to lend unsecured funds to other banks in the London wholesale money market

**Local Option Gas Tax** – a tax established in 1983 to fund transportation-related improvements

**major fund** – a fund whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental *or* enterprise funds and at least 5 percent of the aggregate amount for all governmental *and* enterprise funds for the same item

**maximum millage rate** – the maximum millage that a county or municipality may levy with a simple majority vote of the governing body; other voting requirements will allow a municipality to adopt a millage rate in excess of the maximum millage rate

**millage rate** – the tax rate on real and personal property, with one mill equal to \$1.00 per \$1,000 of assessed property value

**modified accrual basis** – method of accounting that focuses on current financial resources; revenues are recognized when measurable and available, expenditures are recognized when governments usually liquidate the liability rather than when that liability is first incurred

**MSTU** – Municipal Services Taxing Unit; funding mechanism to create a special taxing district to make improvements to the community

**MUNIS** – the City’s financial software system

**nonmajor fund** – a fund that does not meet the definition of a major fund (see definition for major fund)

**operating budget** – that part of the budget to support expenditures supported by income that is annually recurring

**operating costs** – those costs not defined as capital and related financing, noncapital financing, or investing activities

**original budget** – the first complete appropriated budget which is approved at the second public hearing in September

**proprietary fund** – a fund type whose focus is on profit and loss aspects (operating income, changes in net assets, financial position and cash flows); Enterprise Funds and Internal Service Funds are the two types of Proprietary Funds

**retirement benefit multiplier** – the rate applied to the average compensation multiplied by the employee's years of accrual service to yield the amount payable under the normal retirement pension

**rolled-back millage rate** – the tax rate which produces the same amount of taxes as levied in the prior year when calculated against the current year's tax base exclusive of new construction

**ROW** – Right of Way; as in road right of way

**special revenue fund** – a fund established for the purpose of accounting for specific sources which are restricted by law or policy to finance specific activities

**TIF** – tax increment financing; a tool to use future gains in taxes to finance the current improvements that will create those gains; property values in the CRA are capped at the assessed value in the base year; thereafter, any tax revenues due to increases in value in excess of the base are dedicated to the redevelopment area

**TLBD** – Tuscawilla Lighting and Beautification District; an assessment district

**TMDL** – Total Maximum Daily Load is a calculation of the maximum amount of a pollutant that a waterbody can receive and still meet water quality standards

**transfers** – see interfund transfers

**Truth in Millage (TRIM)** – State statutes governing the determination of millage for taxing authorities; requires strict parameters for advertising, public hearings, levy methods, etc.

**user charges** – the payment of a fee for direct receipt of a public service by the party benefiting from the service

**utility tax** – a tax levied by cities on the consumers of various utilities such as electricity, gas, and telephone service

**W&S** – Water and Sewer Utility Fund

**WTP** – water treatment plant

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