

Adopted Budget

Fiscal Year 2016



City of Winter Springs

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BUDGET MESSAGE

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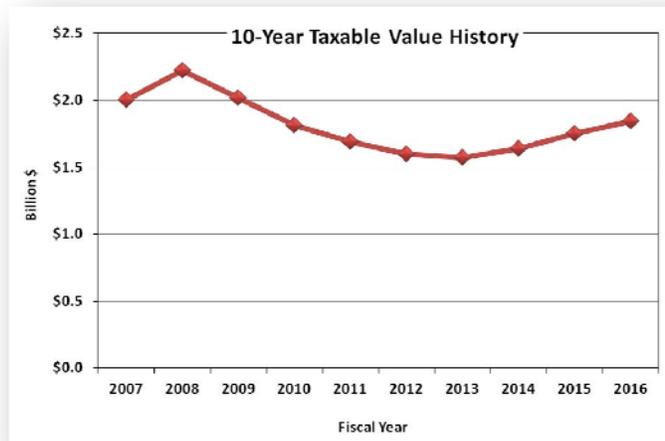


EXECUTIVE SUMMARY
(As transmitted with Proposed Budget 7.1.15)

The Fiscal Year 2016 Budget, as proposed, totals \$42,464,183 (excluding appropriations to fund balance), and represents a \$2,593,574 or 6.5%, increase over the prior fiscal year's budget of \$39,870,609. Total proposed General Fund spending of \$17,160,915 represents a \$3,059, decrease, over the prior fiscal year. The proposed operating millage rate of 2.43 mills and voted debt service millage rate of 0.11 mills remain unchanged from the prior fiscal year.

Funding Outlook

Preliminary ad valorem taxable values, as provided by the Seminole County Property Appraiser (SCPA), are projected to increase approximately 5.4% in Fiscal Year 2016, over the prior year, with approximately 20% of that increase resulting from new construction and annexations into the City. This represents the third consecutive year of expansion, following a five-year decline in taxable values (as shown in chart below) totaling approximately 29%. In addition to the new construction and annexation components, valuation increases in aggregate existing properties are projected and thus reflected in the SCPA's estimates as a result of "continued improvement in both commercial and residential property values" (source: SCPA's May 27, 2015 letter). At the proposed millage rate of 2.43 mills, this increase in taxable value results in \$219,289 in new property tax revenues in the City's General Fund in Fiscal Year 2016.



An individual property owner's particular tax bill depends upon several factors including their property's valuation/taxable value, accumulated Save Our Homes savings, and the millage rate levied by the City as well as other agencies (School Board, County, SJRWMD, etc.). The City's proposed millage rate represents approximately 14%, or 14 cents of every dollar, of a Winter Springs taxpayer's total property tax bill.

In addition to property tax revenues, revenues in most major General Fund categories, including sales taxes, state shared revenues, utility and franchise fees (which are largely affected by weather patterns) are projected to moderately increase in Fiscal Year 2016. However, these collective (projected) increases are mitigated by a projected decrease in local communication service taxes which continue to experience tremendous elasticity, resulting in only a modest 2.5% aggregate increase in General Fund revenues and transfers in which are available to fund the Fiscal Year 2016 Proposed Budget.

Preparation of this Fiscal Year 2016 Budget continues to be facilitated with a concerted, proactive approach and related strategies that were implemented effective with our Fiscal Year 2010 Budget. These measures have positioned us well to meet and overcome the challenges and limitations we have faced without raising our millage rate or reducing the outstanding current level of services provided to our citizens, which remain sound as evidenced in part by the City's recognition during Fiscal Year 2012 as one of the *100 Best Places to Live in America* by Money Magazine and our ranking in Fiscal Year 2015 as the *Second Safest City to Live in Florida*.

Budget Methodology

The City's Fiscal Year 2016 Proposed Budget continues to incorporate tenets of our previously adopted *Strategic Plan* as well as budgeting strategies previously implemented effective with our Fiscal Year 2010 Budget including personnel reorganizations (as warranted and appropriate) and zero-based budgeting.

As previously discussed, these strategies, and our associated proactive approach to planning and budgeting, have proved successful in positioning the City for current and future growth opportunities.

Personnel and related expenditures represent approximately 65% of total General Fund expenditures, therefore, it is important that these costs be closely examined and monitored on an ongoing basis. Numerous personnel reorganization plans, resulting in significant cost savings without reduction in service levels, have been previously implemented over the past seven years. We will continue to examine our overall staffing structure for potential additional reorganizations and/or outsourcing opportunities in order to ensure we have the most efficient and effective use of our limited resources.

Finally, preparation of our Fiscal Year 2016 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 2016 Proposed Budget is provided beginning on page iii.

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OVERALL BUDGET REVENUES

Based upon an operating millage assumption of 2.4300 mills, total revenues and transfers are projected to increase by 0.5% in FY 2016. Inclusive of appropriations from fund balances, a total increase of 4% is projected as follows:

	<u>FY 2015 Original Budget</u>	<u>FY 2016 Proposed Budget</u>	<u>Change</u>
General Fund	\$16,731,230	\$17,161,308	2.6%
Other Governmental Funds	8,930,449	8,450,659	(5%)
Enterprise Funds	<u>11,595,267</u>	<u>11,833,428</u>	<u>2.1%</u>
Sub-Total	\$37,256,946	\$37,445,395	0.5%
Appropriation From Fund Balances	4,533,770	5,998,611	32.3%
Total	<u>\$41,790,716</u>	<u>\$43,444,006</u>	<u>4.0%</u>

OVERALL BUDGET SPENDING

Total expenditures and transfers out are projected to increase by 6.5% in FY 2016. Inclusive of appropriations to fund balances, a total increase of 4% is projected as follows:

	<u>FY 2015 Original Budget</u>	<u>FY 2016 Proposed Budget</u>	<u>Change</u>
General Fund	\$17,163,974	\$17,160,915	(0.0%)
Other Governmental Funds	10,794,292	11,125,909	3.1%
Enterprise Funds	<u>11,912,343</u>	<u>14,177,359</u>	<u>19.0%</u>
Sub-Total	\$39,870,609	\$42,464,183	6.5%
Appropriation To Fund Balances	1,902,107	979,823	(49.0%)
Total	<u>\$41,790,716</u>	<u>\$43,444,006</u>	<u>4.0%</u>

OVERALL CHANGE IN FINANCIAL POSITION

The year-end fund balance in the General Fund and Other Governmental Funds (collectively) are projected to increase and fund equity in the Enterprise Funds (collectively) is projected to decrease as follows:

	<u>FY 2015 Year End Projected Fund Bal/Equity</u>	<u>FY 2016 Year End Projected Fund Bal/Equity</u>	<u>Change</u>
General Fund	\$7,481,594	\$8,046,201	7.5%
Other Governmental Funds	9,599,621	10,736,130	11.8%
Enterprise Funds	<u>6,825,690</u>	<u>6,725,319</u>	<u>(1%)</u>
Total	<u>\$23,906,905</u>	<u>\$25,507,650</u>	<u>6.7%</u>

REVENUE HIGHLIGHTS

AD VALOREM

In order to fund the FY 2016 Proposed Budget, a total millage rate of 2.5400 mills, inclusive of an operating millage rate of 2.4300 and a voted debt millage rate of 0.1100, is proposed. These rates remain unchanged from ast year as shown below:

	<u>FY 2015</u>	<u>FY 2016</u>	<u>Change</u>
Operating	2.4300	2.4300	0.0000
Voted Debt	<u>0.1100</u>	<u>0.1100</u>	<u>0.0000</u>
Total	2.5400	2.5400	0.0000

Incorporating the preliminary FY 2016 County MSTU millage, the combined proposed millage rate to City taxpayers of 4.8699 also remains unchanged from last year as shown below:

	<u>FY 2015</u>	<u>FY 2016</u>	<u>Change</u>
City Operating	2.4300	2.4300	0.0000
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	4.8699	4.8699	0.0000

At 2.4300 mills, the FY 2016 operating millage rate would be 4% more than the “rolled-back” rate of 2.3331 mills, based on the preliminary ad valorem tax base as provided by the Seminole County Property Appraiser.

Despite the increase, as shown below, in the City’s FY 2016 ad valorem tax base, a \$6,500 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 that has been utilized in prior fiscal years which necessitated similar transfers for this purpose.

The preliminary FY 2016 ad valorem tax base compares to the final base for FY 2015 as follows:

<u>FY 2015</u> <u>(Adopted)</u>	<u>FY 2016</u> <u>(Preliminary)</u>	<u>Change</u>
\$1,752,158,849	\$1,846,161,242*	\$94,002,393 / 5.4%

**Includes New Construction totaling \$14,774,997 and Annexations totaling \$1,312,455.*

Based on the information provided above and the proposed millage rate, projected FY 2016 General Fund ad valorem revenues are expected to increase \$219,289 or 5.4% as follows:

<u>FY 2015</u>	<u>FY 2016</u>	<u>Change</u>
\$4,087,436	\$4,306,725	\$219,289 / 5.4%

STATE SHARED REVENUES (Revenue Sharing and Half-Cent Sales Tax)

Due to modest improvement in economic conditions and other related factors, FY 2016 State Shared Revenues are projected to increase slightly by \$110,000 or 3.5% as follows:

<u>FY 2015</u>	<u>FY 2016</u>	<u>Change</u>
\$3,175,000	\$3,285,000	\$110,000 / 3.5%

LOCAL COMMUNICATION SERVICES TAX

Projected FY 2016 General Fund Revenues from Local Communication Services Taxes are expected to decrease by \$130,000 or 9% as follows:

<u>FY 2015</u>	<u>FY 2016</u>	<u>Change</u>
\$1,430,000	\$1,300,000	(\$130,000) / (9%)

ELECTRIC UTILITY TAX AND FRANCHISE FEE

Effective March 2014, the City executed a 10-year franchise agreement with Duke Energy which maintains a franchise fee of 6% on base revenue. Based on historical customer data, modifications to the agreement will result in an increase to base revenues. It is estimated that franchise fee revenues could increase by as much as \$6,000/month. However, energy usage has been on a downward trend for several years and is largely affected by weather patterns. Projected FY 2016 General Fund Revenues from Electric Utility Taxes and Electric Franchise Fees are expected to increase \$258,500 or 6.6% as follows:

<u>FY 2015</u>	<u>FY 2016</u>	<u>Change</u>
\$3,915,000	\$4,173,500	\$258,500 / 6.6%

OTHER GENERAL FUND REVENUE SOURCES

Other General Fund revenue sources are expected to decrease \$27,711 or 0.7% as follows which is largely due to reduced transfers from the Special Assessment districts and is neutralized by a commensurate decrease in the expenditure budgets:

<u>FY 2015</u>	<u>FY 2016</u>	<u>Change</u>
\$4,123,794	\$4,096,083	(\$27,711) / (0.7%)

WATER & SEWER REVENUES

Revenues in the Water & Sewer Operating Fund are projected to increase by \$3,602 or 0.0% as follows:

<u>FY 2015</u>	<u>FY 2016</u>	<u>Change</u>
\$9,299,727	\$9,303,329	\$3,602 / 0.0%

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 indexed to the (CPI), however, this is not anticipated to have an effect on the FY 2016 rates. The City's comparative rate position remains in the general bottom half of rates charged by other neighboring utility systems.

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.

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. Staff and the City's rate consultant are continually evaluating this reclaimed rate structure to ensure its fiscal appropriateness and ongoing sustainability.

During FY 2015, the Environmental Protection Agency's new rules for Disinfection Byproducts went into effect. These new rules changed the formula on how Total Trihalomethane (TTHM) compliance monitoring results were calculated and due to these changes, the City will have to mitigate TTHM levels. Within the next two years, the City must complete water quality improvements to bring the City back into compliance with these new rules. Preliminary cost estimates for the compliance portion of this project are estimated to be six million dollars. The State Revolving Loan Fund for Potable Water Improvements is anticipated to be the source of funds. Additional future phases may include improvements at any or all of the remaining water treatment plants to address hydrogen sulfide removal or VOC removal although there are no regulatory requirements for additional treatment to remove either at this time or in the near future.

DEVELOPMENT SERVICES REVENUES

Revenues in the Development Services Fund are projected to increase by \$187,929 or 16.8% as follows:

<u>FY 2015</u>	<u>FY 2016</u>	<u>Change</u>
\$1,115,900	\$1,303,829	\$187,929 / 16.8%

Diversification of the property tax base (residential and commercial) is a critical focus for the City's financial sustainability. Over the past five years, commercial development has increased significantly while residential construction remains robust; we are currently reviewing projects encompassing over 1,116 residential units, both multi-family and single-family products.

OTHER RATES AND CHARGES

Oak Forest Wall Maintenance & Debt Service Funds

In order to ensure the on-going viability of the now 16-year old Oak Forest Wall and related landscape amenities, a \$3 per BU increase was programmed into the FY 2015 Budget for the Oak Forest Maintenance (Special Assessment) Fund (from \$57 to \$60/BU annually). Relatedly, an \$8 per BU decrease was programmed into the FY 2015 Budget for the Oak Forest Debt Fund, made possible as a result of a recent refinancing of that fund's associated debt (from \$72 to \$64/BU annually). While the FY 2015 assessment netted a \$5 per BU decrease for Oak Forest Special Assessment the proposed FY 2016 assessment maintains those rates. The Oak Forest debt service instrument will be paid off in FY 2017.

TLBD Debt Service Funds - Phases I and II

A \$7 per ERU decrease was programmed into the FY 2015 Budget for the TLBD Debt Service Fund Phase I (from \$43/ERU to \$36/ERU annually) and a \$6 per ERU decrease for TLBD Debt Service Fund Phase II (from \$17/ERU to \$11/ERU annually), made possible as a result of a recent refinancing of those funds' associated debts. For FY 2016, no changes are proposed for the TLBD assessments.

Tusawilla III Special Assessment Fund

The Tusawilla III assessment district has both a capital and maintenance assessment. The capital assessment is utilized for the annual debt service on an internal 20-year loan which financed a capital project relative to the existing Tusawilla Units 12/12A wall. The proposed capital and maintenance assessments of \$85/BU and \$75/BU, respectively, remain unchanged from their inception in FY 2013.

Infrastructure Surtax Fund

In May of 2014, a countywide precinct referendum resulted in an additional 1% (i.e. 1 cent) local government infrastructure sales surtax upon taxable transactions occurring in Seminole County. The tax went into effect on January 1, 2015 and will expire December 31, 2024. The proceeds are to be utilized for public infrastructure projects and will be distributed 25% to the School Board, 24.2% to the County with the remaining 50.8% of net revenues distributed according to a statutory formula to the County and all Seminole municipalities. Per the interlocal agreement, Winter Springs' distribution percentage is 2.99% which will largely be utilized for transportation-related infrastructure improvements.

Solid Waste Fund

The City entered into a Solid Waste Franchise Agreement with Waste Pro of Florida, Inc. on March 1, 2006 at a monthly rate for residential customers of \$18.10. The weekly service includes two solid waste, one recycling and one yard waste pickup. On October 13, 2014, the City Commission approved a four-year contract extension to the solid waste agreement with Waste Pro. March 1, 2015 began the first year or the four-year extension which expires February 28, 2019. The monthly residential rate of \$18.10 remains unchanged for FY 2016.

No other changes in fees and charges are anticipated at this time for FY 2016.

EXPENDITURE HIGHLIGHTS

PERSONNEL COSTS

Personnel costs include employee salaries, FICA, health and life insurance, worker's comp, and pension. FY 2016 personnel costs, totaling \$14,142,611 are proposed to decrease 1% over the prior fiscal year as follows:

	FY 2015 Original Budget	FY 2016 Proposed Budget	Change
General Fund	\$11,095,213	\$11,035,862	(1%)
Other Governmental Funds	0	0	0.0%
Enterprise Funds	<u>3,055,354</u>	<u>3,106,749</u>	<u>(2%)</u>
Total	\$14,250,567	\$14,142,611	(1%)

Staffing and Wages. Funding for a pooled mid-year wage increase of 2% is programmed into the FY 2016 Proposed Budget. Only minor variations in staffing levels are proposed resulting from attrition and an increase in the number of hours for part-time employees. This increase in the use of part-time positions is deliberate and serves to facilitate an overall decrease in personnel costs despite other escalating factors. Total full-time headcount for FY 2016 accompanied by seven years of historical data follows.

	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
Full-Time	234	228	217	196	186	187	186	184

Pension. 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, 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 benefit 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 gauge and ensure the sustainability of the plan.

Pension plan funding levels have improved significantly over the past 5 years; due primarily to investment returns averaging 6.87%, 11.48% and 10.35% for 1-year, 3-year and 5-year investments, respectively. These returns were achieved without adding any additional market, credit or systemic risk to the plan.

Health Insurance. Effective in FY 2012, the City migrated away from a HMO-type health insurance plan in favor of Major Medical (high deductible) benefit plan structure, inclusive of an HSA (Health Savings Account). This migration has continued to yield material savings to the cost of providing these benefits to employees. Additionally, the City continues its proactive healthcare program which includes: education, wellness programs and financial incentives. The City is committed to a balanced employer-employee cost sharing and accountability benefit plan.

OPERATING COSTS

FY 2016 Operating Costs, totaling \$11,051,874 are proposed to increase 2.2% over the prior fiscal year as follows:

	FY 2015 Original Budget	FY 2016 Proposed Budget	Change
General Fund	\$4,634,061	\$4,539,337	(2%)
Other Governmental Funds	3,593,085	3,659,203	1.8%
Enterprise Funds	<u>2,584,095</u>	<u>2,853,334</u>	<u>10.4%</u>
Total	\$10,811,241	\$11,051,874	2.2%

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

<u>Department</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>Change</u>
Executive	\$59,765	\$79,398	32.9%
General Government	700,891	566,835	(19%)
Finance & Admin Services	777,840	904,900	16.3%
Information Services	333,695	278,626	(17%)
Public Works	300,400	256,422	(15%)
Community Development	1,061,190	1,094,537	3.1%
Police	644,505	609,609	(5%)
Parks & Recreation	<u>755,775</u>	<u>749,010</u>	<u>(1%)</u>
Total	\$4,634,061	\$4,539,337	(2%)

Operating increases in the Finance Department result from general insurance settlements (\$75,000) and a wellness incentive program; decreases in Information Services result from reductions in software maintenance costs related to the new software implementation; and decreases in Public Works are largely due to extensive air conditioning maintenance in the prior fiscal year.

CAPITAL OUTLAY

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 2016 Capital Outlay, totaling \$10,019,197, is proposed to increase 27% over the prior fiscal year as follows:

	<u>FY 2015 Original Budget</u>	<u>FY 2016 Proposed Budget</u>	<u>Change</u>
General Fund	\$195,300	\$554,216	183.8%
Other Governmental Funds	5,446,623	5,192,381	(5%)
Enterprise Fund	<u>2,251,279</u>	<u>4,272,600</u>	<u>89.8%</u>
Total	\$7,893,202	\$10,019,197	26.9%

The vast majority of the FY 2016 capital budget occurs in the Infrastructure Surtax Fund, Transportation Impact Fee Fund, 1999 Construction Fund, Utility/Public Works Facility Capital Project Fund, and Water and Sewer Fund which rely heavily on grants, developer fees, and/or infrastructure surtax.

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).

All three policies are being satisfied for FY 2016.

BUDGET CALENDAR

A Commission workshop to consider the Fiscal Year 2016 Proposed Budget has been scheduled for July 13, 2015. In accordance with TRIM law, a tentative millage rate is required to be adopted by August 4, 2015. Consequently, consideration of a tentative millage rate for adoption by the Commission is scheduled for the July 27, 2015 regular Commission meeting. The first public hearing for adoption of the Fiscal Year 2016 Budget is scheduled for September 14, 2015 with the final public hearing for adoption scheduled for September 28, 2015.

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.



Kevin L. Smith
City Manager

Source and Application of Funds

Fiscal Year 2015-2016 Budget

Source of Funds *

Fund Type	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	FY 15/16 Budget
General	\$15,930,171	\$16,427,683	\$16,731,230	\$17,240,997
Other Governmental:				
Special Revenue	\$4,432,688	\$4,200,790	\$6,397,992	\$6,120,710
Special Assessment	\$901,741	\$844,374	\$795,229	\$794,169
Debt Service	\$1,276,310	\$4,820,797	\$1,303,228	\$1,229,283
Capital Project	\$227,800	\$7,339	\$434,000	\$306,750
Enterprise	\$11,324,408	\$11,477,986	\$11,595,267	\$11,833,428
Total Sources (exclusive of approp)	\$34,093,118	\$37,778,969	\$37,256,946	\$37,525,337
Total Appropriations FROM Funds	\$606,422	\$1,381,091	\$4,533,770	\$6,086,474
Total Sources	\$34,699,540	\$39,160,060	\$41,790,716	\$43,611,811

Application of Funds *

Fund Type	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	FY 15/16 Budget
General	\$16,274,388	\$16,419,775	\$17,163,974	\$17,237,546
Other Governmental:				
Special Revenue	\$3,533,523	\$4,301,300	\$7,100,120	\$6,951,737
Special Assessment	\$775,652	\$901,272	\$834,399	\$1,031,885
Debt Service	\$1,256,928	\$5,353,854	\$639,175	\$1,258,296
Capital Project	\$310,375	\$91,512	\$2,220,598	\$1,953,460
Enterprise	\$7,768,056	\$7,734,697	\$11,912,343	\$14,195,466
Total Applications (exclusive of approp)	\$29,918,922	\$34,802,410	\$39,870,609	\$42,628,390
Total Appropriations TO Funds	\$4,780,618	\$4,357,650	\$1,920,107	\$983,421
Total Applications	\$34,699,540	\$39,160,060	\$41,790,716	\$43,611,811

* Includes interfund transfers of:	\$3,447,387	\$3,663,336	\$4,230,333	\$3,984,532
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CITY OF WINTER SPRINGS
Fiscal Year 2015-2016 Budget

ALL FUNDS - SUMMARY
Source/Application Category

	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
SOURCES					
Revenues					
General	\$13,786,716	\$13,959,329	\$14,069,024	\$14,567,484	\$14,627,394
Other Governmental	\$5,560,039	\$8,700,014	\$7,391,049	\$11,015,864	\$7,119,412
Enterprise	\$11,298,976	\$11,456,290	\$11,566,540	\$12,275,280	\$11,793,999
TOTAL REVENUES	\$30,645,731	\$34,115,633	\$33,026,613	\$37,858,628	\$33,540,805
Transfers					
General	\$2,143,455	\$2,468,354	\$2,662,206	\$3,266,240	\$2,613,603
Other Governmental	\$1,278,500	\$1,173,286	\$1,539,400	\$3,011,456	\$1,331,500
Enterprise	\$25,432	\$21,696	\$28,727	\$23,833	\$39,429
TOTAL TRANSFERS	\$3,447,387	\$3,663,336	\$4,230,333	\$6,301,529	\$3,984,532
Total Sources *	\$34,093,118	\$37,778,969	\$37,256,946	\$44,160,157	\$37,525,337
APPLICATIONS					
Personal Services					
General	\$10,596,288	\$10,687,020	\$11,095,213	\$11,332,045	\$11,049,078
Other Governmental	\$0	\$0	\$0	\$0	\$0
Enterprise	\$2,735,229	\$2,902,384	\$3,155,354	\$3,112,232	\$3,104,374
TOTAL PAYROLL	\$13,331,517	\$13,589,404	\$14,250,567	\$14,444,277	\$14,153,452
Operating					
General	\$3,826,202	\$4,011,747	\$4,634,061	\$4,397,827	\$4,590,252
Other Governmental	\$3,119,175	\$3,215,412	\$3,593,085	\$3,557,992	\$3,691,538
Enterprise	\$2,368,702	\$2,246,433	\$2,584,095	\$2,922,671	\$2,852,174
TOTAL OPERATING	\$9,314,079	\$9,473,592	\$10,811,241	\$10,878,490	\$11,133,964
Debt Service					
General	\$0	\$0	\$0	\$0	\$0
Other Governmental	\$1,425,727	\$5,575,162	\$856,809	\$856,809	\$1,472,079
Enterprise	\$1,890,579	\$1,509,375	\$1,828,457	\$1,828,457	\$1,815,532
TOTAL DEBT SERVICE	\$3,316,306	\$7,084,537	\$2,685,266	\$2,685,266	\$3,287,611
Transfers					
General	\$1,107,745	\$1,151,500	\$1,239,400	\$1,702,709	\$1,031,500
Other Governmental	\$242,106	\$501,581	\$897,775	\$2,505,662	\$798,880
Enterprise	\$2,097,536	\$2,010,255	\$2,093,158	\$2,093,158	\$2,150,786
TOTAL TRANSFERS	\$3,447,387	\$3,663,336	\$4,230,333	\$6,301,529	\$3,981,166
Capital					
General	\$744,153	\$569,508	\$195,300	\$837,650	\$566,716
Other Governmental	\$1,089,470	\$1,355,783	\$5,446,623	\$3,441,873	\$5,232,881
Enterprise	\$2,837,496	\$1,814,028	\$2,251,279	\$1,274,078	\$4,272,600
TOTAL CAPITAL	\$4,671,119	\$3,739,319	\$7,893,202	\$5,553,601	\$10,072,197
Total Applications *	\$34,080,408	\$37,550,188	\$39,870,609	\$39,863,163	\$42,628,390

*

Total Sources and Applications are exclusive of Appropriations To/From Fund Balance. Total Applications for FY 12/13 and FY 13/14 do not tie to Applications (prev. pg. sub-total) as a result of Enterprise Funds' expenditures which do not decrease fund equity due to Balance Sheet capitalization (\$4,161,486 and \$2,747,778, respectively).

Organization-Wide Source and Application of Funds by Classification

<i>Source</i>	<i>Actuals FY 14</i>	<i>% of Total</i>	<i>Original Budget FY 15</i>	<i>% of Total</i>	<i>Budget FY 16</i>	<i>% of Total</i>
Charges for Service	\$13,204,549	33.7%	\$13,016,386	31.1%	\$13,231,700	30.3%
Approp from Fund	\$1,381,091	3.5%	\$4,533,770	10.8%	\$6,086,474	14.0%
Ad Valorem Tax	\$4,014,680	10.3%	\$4,272,464	10.2%	\$4,507,530	10.3%
Interfund Transfers In	\$3,663,336	9.4%	\$4,230,333	10.1%	\$3,984,532	9.1%
Intergovernment - Local Infrastructure	\$0	0.0%	\$2,098,825	5.0%	\$2,920,000	6.7%
Utility Tax	\$2,661,085	6.8%	\$2,515,000	6.0%	\$2,680,000	6.1%
Intergovernment - Half-Cent	\$2,097,107	5.4%	\$2,142,000	5.1%	\$2,259,000	5.2%
Franchise Fee	\$1,952,465	5.0%	\$1,942,500	4.6%	\$2,028,500	4.7%
Licenses & Permits	\$876,805	2.2%	\$1,158,900	2.8%	\$1,332,329	3.1%
Communication Service Tax	\$1,373,582	3.5%	\$1,430,000	3.4%	\$1,300,000	3.0%
Intergovernment - Rev Sharing	\$1,037,638	2.6%	\$1,033,000	2.5%	\$1,070,000	2.5%
Special Assessments	\$699,790	1.8%	\$792,669	1.9%	\$792,669	1.8%
Intergovernment - Other	\$904,294	2.3%	\$1,807,607	4.3%	\$658,000	1.5%
Miscellaneous	\$595,409	1.5%	\$452,922	1.1%	\$404,137	0.9%
Impact Fees	\$814,082	2.1%	\$124,840	0.3%	\$127,440	0.3%
Fines & Forfeitures	\$281,359	0.7%	\$118,000	0.3%	\$118,000	0.3%
Other Taxes	\$108,788	0.3%	\$121,500	0.3%	\$111,500	0.3%
Loan Proceeds	\$3,494,000	8.9%	\$0	0.0%	\$0	0.0%
Total Sources by Function	\$39,160,060	100.0%	\$41,790,716	100.0%	\$43,611,811	100.0%
<i>Application</i>	<i>Actuals FY 14</i>	<i>% of Total</i>	<i>Original Budget FY 15</i>	<i>% of Total</i>	<i>Budget FY 16</i>	<i>% of Total</i>
Personnel	\$13,589,404	34.7%	\$14,523,351	34.8%	\$14,327,352	32.9%
Capital Outlay	\$1,925,291	4.9%	\$7,893,202	18.9%	\$10,072,197	23.1%
Utilities	\$4,309,278	11.0%	\$4,566,600	10.9%	\$4,739,932	10.9%
Interfund Transfers Out	\$3,663,336	9.4%	\$4,230,333	10.1%	\$3,981,166	9.1%
Debt Service	\$6,150,787	15.7%	\$2,685,266	6.4%	\$3,287,611	7.5%
Repair and Maintenance	\$2,116,796	5.4%	\$2,421,755	5.8%	\$2,527,508	5.8%
Services	\$1,275,119	3.3%	\$1,521,753	3.6%	\$1,609,795	3.7%
Other Operating	\$814,330	2.1%	\$905,615	2.2%	\$1,051,986	2.4%
Approp to Fund	\$4,357,650	11.1%	\$1,920,107	4.6%	\$983,421	2.3%
Supplies	\$456,582	1.2%	\$585,277	1.4%	\$574,116	1.3%
Fuel	\$369,321	0.9%	\$392,250	0.9%	\$283,525	0.7%
Grants & Aids	\$132,166	0.3%	\$145,207	0.3%	\$173,202	0.4%
Total Applications by Function	\$39,160,060	100.0%	\$41,790,716	100.0%	\$43,611,811	100.0%

**Organization-Wide
Source and Application of Funds
by Function**

<i>Source</i>			<i>Original</i>			
	<i>Actuals FY 14</i>	<i>% of Total</i>	<i>Budget FY 15</i>	<i>% of Total</i>	<i>Budget FY 16</i>	<i>% of Total</i>
Non-Department	\$14,530,348	37.1%	\$14,847,202	35.5%	\$15,267,074	35.0%
Water & Sewer	\$9,528,777	24.3%	\$9,400,567	22.5%	\$9,408,469	21.6%
Public Works	\$3,840,818	9.8%	\$6,738,060	16.1%	\$6,476,420	14.9%
Approp from Fund	\$1,381,091	3.5%	\$4,533,770	10.8%	\$6,086,474	14.0%
Community Development	\$1,429,274	3.6%	\$1,365,063	3.3%	\$1,315,136	3.0%
Protective Inspections	\$821,383	2.1%	\$1,115,900	2.7%	\$1,303,829	3.0%
Stormwater	\$1,099,479	2.8%	\$1,045,000	2.5%	\$1,090,030	2.5%
General Government	\$4,639,094	11.8%	\$1,231,400	2.9%	\$1,029,550	2.4%
Finance & Administrative Svcs	\$797,919	2.0%	\$866,558	2.1%	\$911,686	2.1%
Parks & Recreation	\$589,353	1.5%	\$463,228	1.1%	\$500,833	1.1%
Police	\$395,237	1.0%	\$175,868	0.4%	\$191,010	0.4%
Fire	\$106,543	0.3%	\$6,600	0.0%	\$5,300	0.0%
Executive & Legislative	\$744	0.0%	\$1,500	0.0%	\$1,000	0.0%
Total Sources	\$39,160,060	100.0%	\$41,790,716	100.0%	\$43,611,811	100.0%

<i>Application</i>			<i>Original</i>			
	<i>Actuals FY 14</i>	<i>% of Total</i>	<i>Budget FY 15</i>	<i>% of Total</i>	<i>Budget FY 16</i>	<i>% of Total</i>
Water & Sewer	\$6,027,043	15.4%	\$9,515,716	22.8%	\$11,888,540	27.3%
Public Works	\$4,602,779	11.8%	\$8,804,171	21.1%	\$8,509,885	19.5%
Police	\$7,463,618	19.1%	\$7,141,437	17.1%	\$7,338,514	16.8%
General Government	\$7,137,849	18.2%	\$3,697,434	8.8%	\$3,971,546	9.1%
Community Development	\$2,474,690	6.3%	\$2,459,228	5.9%	\$2,651,198	6.1%
Parks & Recreation	\$2,090,560	5.3%	\$2,041,106	4.9%	\$2,196,307	5.0%
Finance & Administrative Svcs	\$1,721,767	4.4%	\$1,899,755	4.5%	\$2,068,341	4.7%
Stormwater	\$974,409	2.5%	\$1,596,028	3.8%	\$1,355,327	3.1%
Approp to Fund	\$4,357,650	11.1%	\$1,920,107	4.6%	\$983,421	2.3%
Protective Inspections	\$733,245	1.9%	\$800,599	1.9%	\$951,599	2.2%
Information Services	\$905,169	2.3%	\$1,092,788	2.6%	\$916,409	2.1%
Executive & Legislative	\$614,209	1.6%	\$709,747	1.7%	\$710,724	1.6%
Fire	\$57,072	0.1%	\$112,600	0.3%	\$70,000	0.2%
Total Applications	\$39,160,060	100.0%	\$41,790,716	100.0%	\$43,611,811	100.0%

CITY OF WINTER SPRINGS
Fiscal Year 2015-2016 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 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
GENERAL FUND			
Sources	\$16,731,230	\$17,833,724	\$17,240,997
Applications	<u>\$17,163,974</u>	<u>\$18,270,231</u>	<u>\$17,237,546</u>
Appropriation To (From) Fund Balance	(\$432,744)	(\$436,507)	\$3,451
FUND BALANCE - October 1	\$7,914,338	\$8,495,663	\$8,059,156
Appropriation TO (FROM) Fund Balance	(\$432,744)	(\$436,507)	\$3,451
FUND BALANCE - September 30	<u><u>\$7,481,594</u></u>	<u><u>\$8,059,156</u></u>	<u><u>\$8,062,607</u></u>
SOLID WASTE FUND			
Sources	\$2,537,250	\$2,487,250	\$2,542,200
Applications	<u>\$2,723,814</u>	<u>\$3,342,023</u>	<u>\$2,665,960</u>
Appropriation To (From) Fund Balance	(\$186,564)	(\$854,773)	(\$123,760)
FUND BALANCE - October 1	\$2,647,649	\$2,733,015	\$1,878,242
Appropriation TO (FROM) Fund Balance	(\$186,564)	(\$854,773)	(\$123,760)
FUND BALANCE - September 30	<u><u>\$2,461,085</u></u>	<u><u>\$1,878,242</u></u>	<u><u>\$1,754,482</u></u>
ROAD IMPROVEMENT FUND			
Sources	\$3,218,125	\$5,332,392	\$2,520,233
Applications	<u>\$2,435,000</u>	<u>\$3,732,490</u>	<u>\$2,455,000</u>
Appropriation To (From) Fund Balance	\$783,125	\$1,599,902	\$65,233
FUND BALANCE - October 1	\$1,488,004	\$920,331	\$2,520,233
Appropriation TO (FROM) Fund Balance	\$783,125	\$1,599,902	\$65,233
FUND BALANCE - September 30	<u><u>\$2,271,129</u></u>	<u><u>\$2,520,233</u></u>	<u><u>\$2,585,466</u></u>
TLBD DEBT SERVICE FUND (Phase I)			
Sources	\$139,774	\$139,774	\$139,074
Applications	<u>\$179,774</u>	<u>\$179,774</u>	<u>\$295,790</u>
Appropriation To (From) Fund Balance	(\$40,000)	(\$40,000)	(\$156,716)
FUND BALANCE - October 1	\$213,437	\$226,434	\$186,434
Appropriation TO (FROM) Fund Balance	(\$40,000)	(\$40,000)	(\$156,716)
FUND BALANCE - September 30	<u><u>\$173,437</u></u>	<u><u>\$186,434</u></u>	<u><u>\$29,718</u></u>
2003 DEBT SERVICE FUND			
Sources	\$887,600	\$887,600	\$802,000
Applications	<u>\$231,200</u>	<u>\$231,200</u>	<u>\$839,836</u>
Appropriation To (From) Fund Balance	\$656,400	\$656,400	(\$37,836)
FUND BALANCE - October 1	\$191,190	\$276,115	\$932,515
Appropriation TO (FROM) Fund Balance	\$656,400	\$656,400	(\$37,836)
FUND BALANCE - September 30	<u><u>\$847,590</u></u>	<u><u>\$932,515</u></u>	<u><u>\$894,679</u></u>
OTHER GOVERNMENTAL FUNDS - NON-MAJOR FUNDS in the aggregate			
Sources	\$2,147,700	\$5,180,304	\$2,447,405
Applications	<u>\$5,224,504</u>	<u>\$2,876,849</u>	<u>\$4,938,792</u>
Appropriation To (From) Fund Balance	(\$3,076,804)	\$2,303,455	(\$2,491,387)
FUND BALANCE - October 1	\$6,918,070	\$7,710,705	\$10,014,160
Appropriation TO (FROM) Fund Balance	(\$3,076,804)	\$2,303,455	(\$2,491,387)
FUND BALANCE - September 30	<u><u>\$3,841,266</u></u>	<u><u>\$10,014,160</u></u>	<u><u>\$7,522,773</u></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

¹ For the Enterprise Funds, the budgeted fund equity excludes net capital and therefore does not tie to CAFR fund equity balances. For budgeting purposes, since the net capital portion of fund equity does not represent spendable resources it has 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.

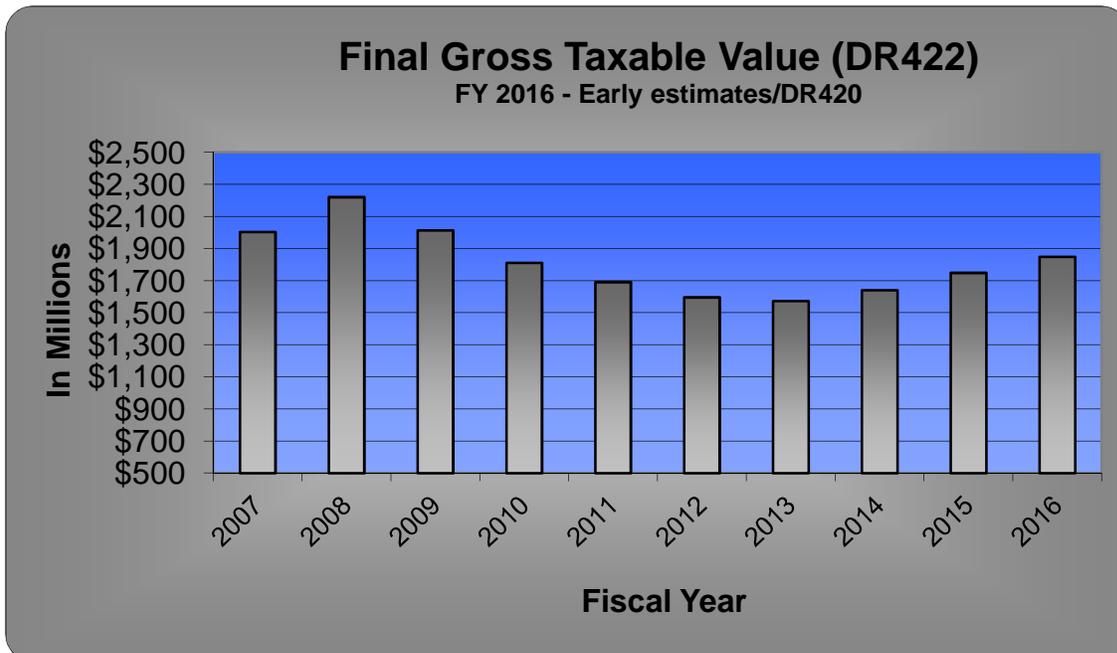
	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
ALL ENTERPRISE FUNDS			
Sources	\$11,595,267	\$12,299,113	\$11,833,428
Applications (includes capital, principal reduction, if applicable)	\$11,912,343	\$11,230,596	\$14,195,466
Appropriation TO (FROM) Fund Equity	(\$317,076)	\$1,068,517	(\$2,362,038)
Net Assets less Net Capital			
FUND EQUITY ¹ - October 1	\$7,142,766	\$8,354,870	\$9,423,387
Appropriation TO (FROM) Fund Equity	(\$317,076)	\$1,068,517	(\$2,362,038)
FUND EQUITY¹ - September 30	\$6,825,690	\$9,423,387	\$7,061,349
WATER & SEWER			
Sources	\$9,431,067	\$9,426,173	\$9,435,969
Applications (includes capital, principal reduction, if applicable)	\$9,515,716	\$8,995,699	\$11,888,540
Appropriation TO (FROM) Fund Equity	(\$84,649)	\$430,474	(\$2,452,571)
Net Assets less Net Capital			
FUND EQUITY ¹ - October 1	\$6,161,123	\$7,239,865	\$7,670,339
Appropriation TO (FROM) Fund Equity	(\$84,649)	\$430,474	(\$2,452,571)
FUND EQUITY¹ - September 30	\$6,076,474	\$7,670,339	\$5,217,768
DEVELOPMENT SERVICES			
Sources	\$1,117,400	\$1,819,850	\$1,305,829
Applications (includes capital, principal reduction, if applicable)	\$800,599	\$867,049	\$951,599
Appropriation TO (FROM) Fund Equity	\$316,801	\$952,801	\$354,230
Net Assets less Net Capital			
FUND EQUITY ¹ - October 1	\$162,954	\$159,685	\$1,112,486
Appropriation TO (FROM) Fund Equity	\$316,801	\$952,801	\$354,230
FUND EQUITY¹ - September 30	\$479,755	\$1,112,486	\$1,466,716
STORMWATER			
Sources	\$1,046,800	\$1,053,090	\$1,091,630
Applications (includes capital, principal reduction)	\$1,596,028	\$1,367,848	\$1,355,327
Appropriation TO (FROM) Fund Equity	(\$549,228)	(\$314,758)	(\$263,697)
Net Assets less Net Capital			
FUND EQUITY ¹ - October 1	\$818,689	\$955,320	\$640,562
Appropriation TO (FROM) Fund Equity	(\$549,228)	(\$314,758)	(\$263,697)
FUND EQUITY¹ - September 30	\$269,461	\$640,562	\$376,865

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 the proposed budget year, the ad valorem revenue budget accounts for 24% 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 2016 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)
2007	2006	\$2,003,805,968	21%
2008	2007	\$2,220,522,082	11%
2009	2008	\$2,013,171,086	(9%)
2010	2009	\$1,811,193,254	(10%)
2011	2010	\$1,690,682,485	(7%)
2012	2011	\$1,596,424,982	(6%)
2013	2012	\$1,573,319,196	(1%)
2014	2013	\$1,640,586,630	4.3%
2015	2014	\$1,749,090,881	9.6%
		DR-420	
2016	2015	\$1,848,560,590	5.7%



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.

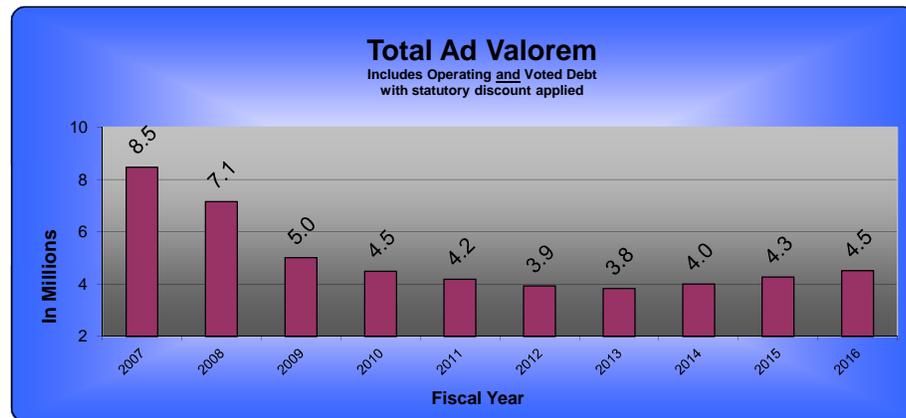
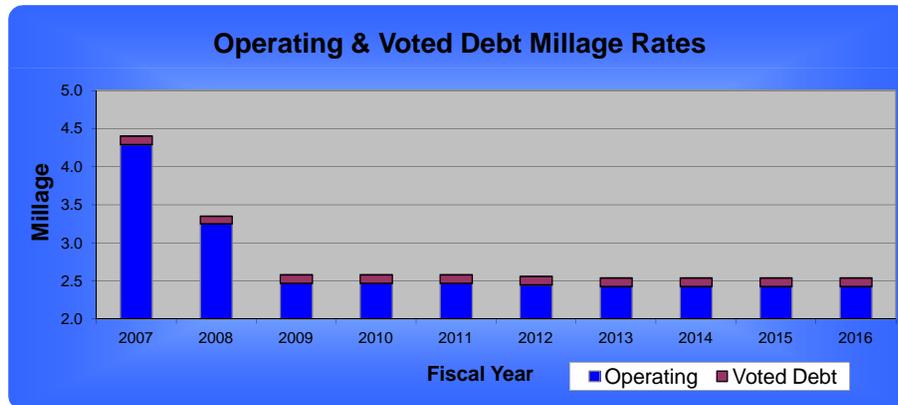
House Bill 1B was passed by the Legislature on June 14, 2007 and signed into law on June 21, 2007. A key provision of this legislation provides for maximum millage rates defined as the maximum millage that may be levied with a simple majority vote. House Bill 1B allows for millage rates higher than the 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.

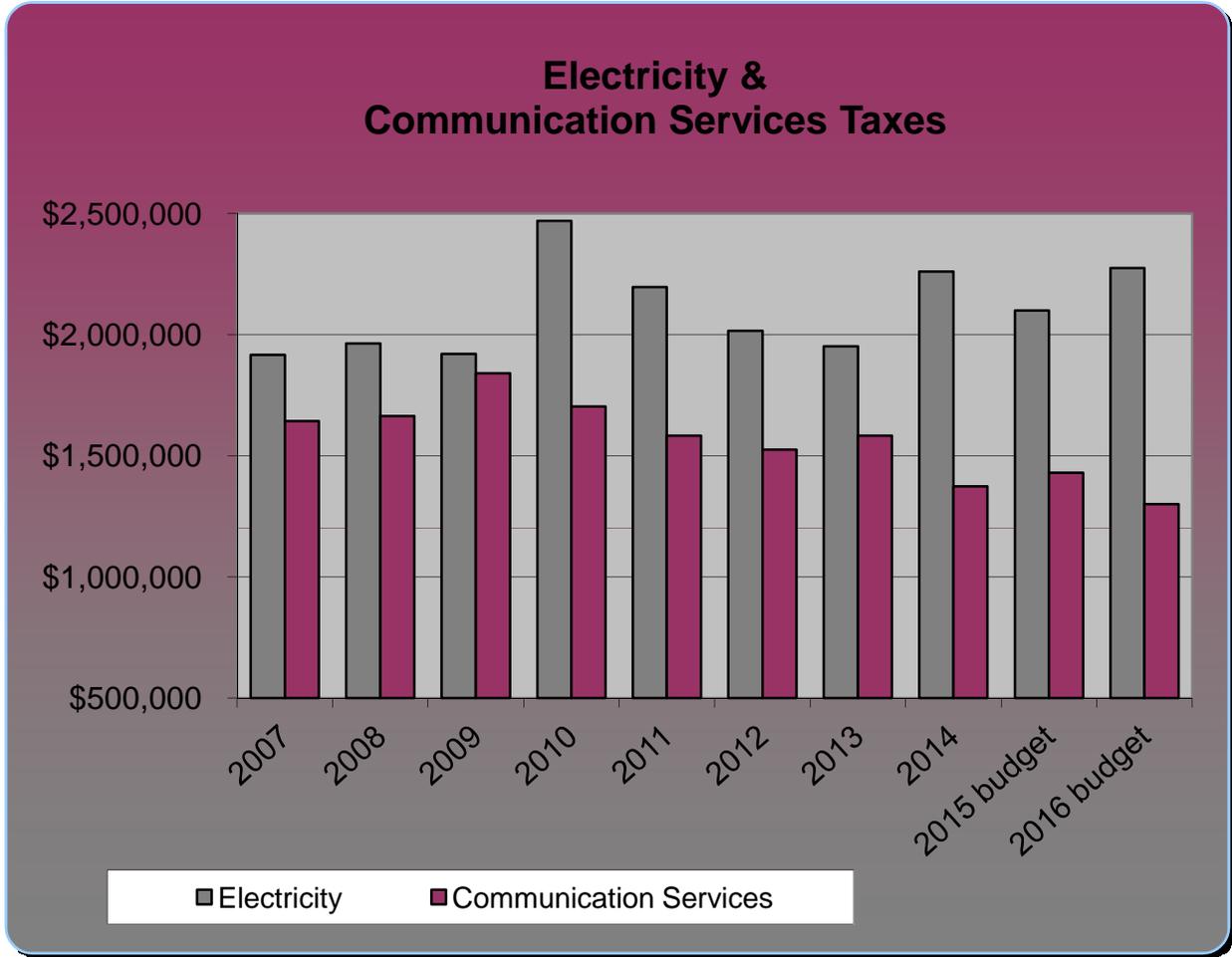
Fiscal Year	Tax Year	Millage Rate		Total Millage
		Operating	Voted Debt	
2007	2006	4.2919	0.1100	4.4019
2008	2007	3.2496	0.1022	3.3518
2009	2008	2.4714	0.1100	2.5814
2010	2009	2.4714	0.1100	2.5814
2011	2010	2.4714	0.1100	2.5814
2012	2011	2.4500	0.1100	2.5600
2013	2012	2.4300	0.1100	2.5400
2014	2013	2.4300	0.1100	2.5400
2015	2014	2.4300	0.1100	2.5400
Proposed	2016	2.4300	0.1100	2.5400



Electricity and Communication Services Tax

[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]

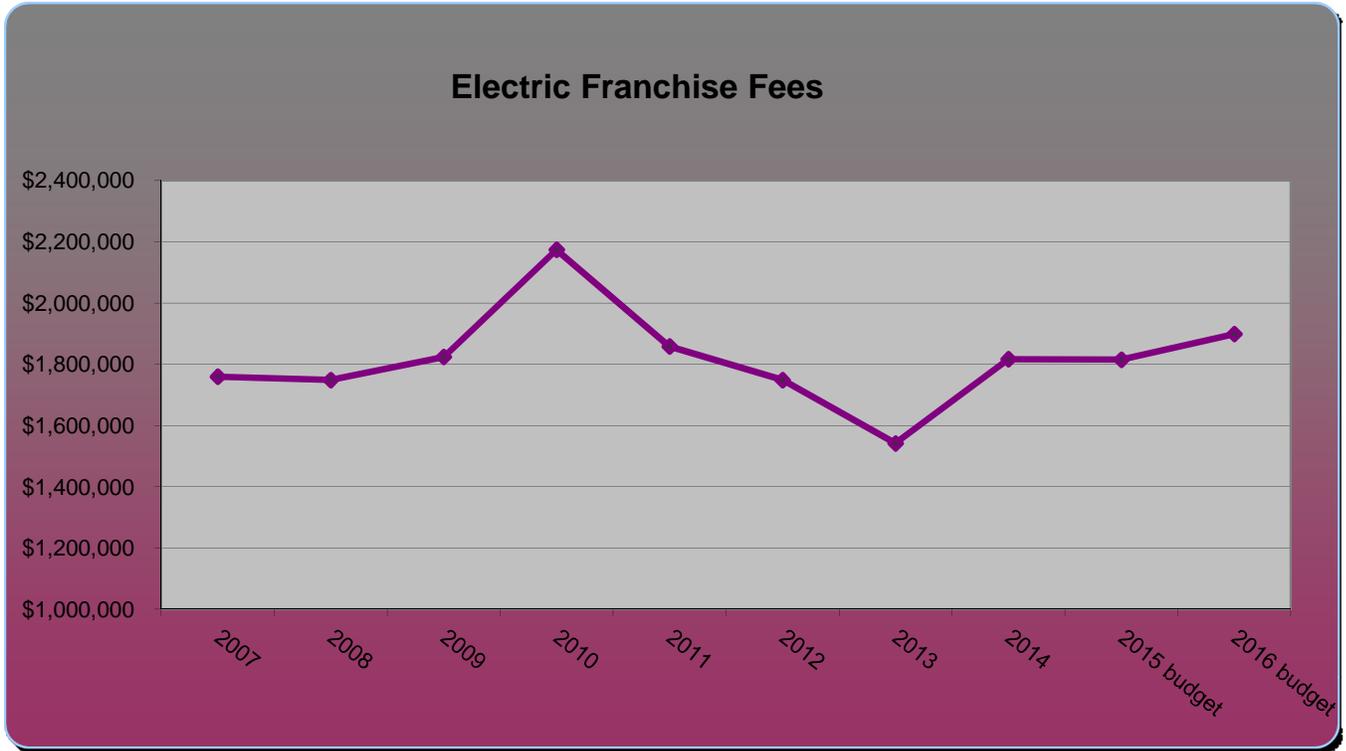
The following chart reflects eight years of historical data for the major revenue sources as well as estimates for fiscal years 2015 and 2016. These revenue streams flow through the General Fund and are obligated to pay the annual debt service for two debt service instruments. The electric utility and communication service tax revenues represent 13% and 8% of the budgeted 2016 revenues, respectively.



Electric Franchise Fees

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

Electric franchise fee revenue from Duke Energy goes directly to the General Fund and is utilized for the annual debt service requirements via transfers to debt service funds (1999 and 2003 Debt Service, #201 and #202). 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. Electric Franchise Fee revenues represent 11% of the General Fund budgeted 2016 revenues.



Inter-fund Transfers-In

Inter-fund transfers may be recurring or non-recurring in nature. An example of a *non-recurring* transfer would be one related to a short-lived special project or grant activity. Many of the *recurring* transfers are the result of central service costs being allocated to the funds to which those costs relate, i.e. Utility Billing (Division #1360).

The following list represents those transfers which exceed 1% of total sources of the receiving fund along with the anticipated amount and reason for transfer:

General Fund (#001)	\$817,900	From Water & Sewer - central services cost allocation
General Fund (#001)	\$206,950	From Development Services - central services cost
General Fund (#001)	\$250,000	From Transportation Improvement Fund for streetlighting
General Fund (#001)	\$776,686	From Water & Sewer - cost allocation for the Utility Billing division of the Finance department
2003 Debt Service Fund (#206)	\$800,000	From the General Fund for debt service requirements related to the 2014 Whitney/Hancock bank note
1999 Debt Service Fund (#215)	\$225,000	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

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

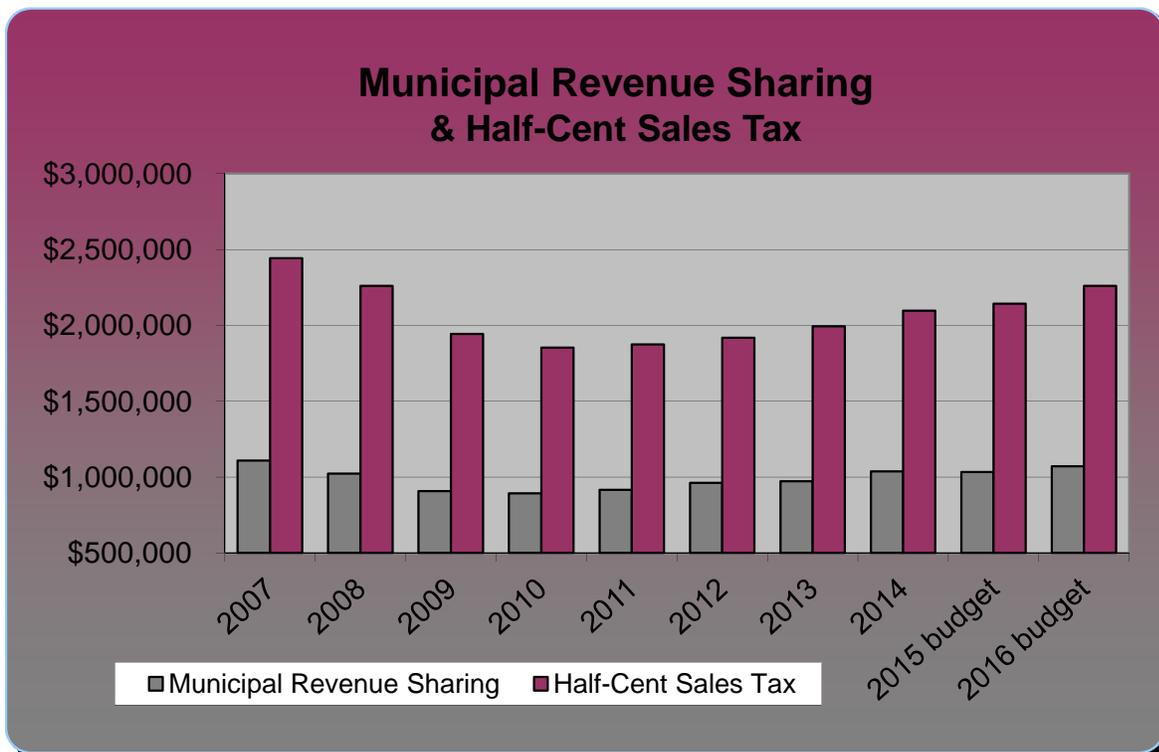
[Sections 206.605(1), 206.879(1), 212.20(6), and 218.20-.26, Florida Statutes]

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 2016, 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 2016, it is expected that this revenue will contribute approximately 13% of total General Fund revenues.



Intergovernmental Revenues cont'd

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. The infrastructure surtax is also referred to as local option sales taxes. There have been three generations of infrastructure surtax. The first generation was a 1% surtax which became effective in Seminole County on October 1, 1991 and expired on September 30, 2001; the second generation became effective on January 1, 2002 and expired on December 31, 2011.

A third generation of this 1% sales surtax was approved by voters in May 2014 and became effective on January 1, 2015 and will expire December 31, 2024. The revenue and expenditure budget relative to the third generation infrastructure surtax will be accounted for in the Infrastructure Surtax Fund (previously identified as the Road Improvements Fund (#115) and will primarily be utilized for transportation-related projects such as roadway improvements, safety and capacity improvements, sidewalks, resurfacing, bridge replacements and repairs, pipe relining, etc.

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 with a customer base of approximately 13,500 whose primary revenue streams consist of charges for service. 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 11,600 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 (with CPI adj) 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			Meters			Sewer ¹		
	2014	2015	2016*	2014	2015	2016*	2014	2015	2016*	2014	2015	2016*
Base facility charge	\$5.61	\$5.72	\$5.72	\$4.24	\$4.32	\$4.32	N/A	N/A	N/A	\$11.01	\$11.23	\$11.23
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	\$1.31	\$1.33	\$1.33	\$0.78	\$0.79	\$0.79	\$1.90	\$1.93	\$1.93	\$4.31	\$4.39	\$4.39
5,000 - 10,000	\$1.31	\$1.33	\$1.33	\$0.97	\$0.98	\$0.98	\$2.51	\$2.56	\$2.56	\$4.31	\$4.39	\$4.39
10,001 to 15,000	\$1.90	\$1.93	\$1.93	\$1.34	\$1.36	\$1.36	\$3.09	\$3.15	\$3.15	N/A	N/A	N/A
15,001 - 20,000	\$2.51	\$2.56	\$2.56	\$1.50	\$1.53	\$1.53	\$4.07	\$4.15	\$4.15	N/A	N/A	N/A
20,001 - 25,000	\$3.09	\$3.15	\$3.15	\$2.20	\$2.24	\$2.24	\$5.63	\$5.74	\$5.74	N/A	N/A	N/A
25,001 - 30,000	\$4.07	\$4.15	\$4.15	\$2.20	\$2.24	\$2.24	\$5.63	\$5.74	\$5.74	N/A	N/A	N/A
30,001 and over	\$5.63	\$5.74	\$5.74	\$2.20	\$2.24	\$2.24	\$5.63	\$5.74	\$5.74	N/A	N/A	N/A

¹ Sewer is only charged on the first 10,000 gallons

* The 2016 rates presently assume a flat CPI therefore no rate increase is anticipated.

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 Positions by Fund/Department

GENERAL FUND

Department	2013-2014			2014-2015			2015-2016 Proposed		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
Executive	6	0.50	6.50	6	0.50	6.50	6	0.50	6.50
Finance/Admin Services	12	4.32	16.32	12	4.88	16.88	11	6.21	17.21
Information Services	8	0.00	8.00	7	0.00	7.00	7	0.00	7.00
Public Works	16	0.00	16.00	16	0.00	16.00	16	0.00	16.00
Community Development	6	0.00	6.00	6	0.00	6.00	5	1.25	6.25
Police - Sworn	65	0.00	65.00	65	0.00	65.00	65	0.70	65.70
Police - Other	13	3.88	16.88	13	4.13	17.13	13	4.13	17.13
Parks & Recreation	13	11.06	24.06	13	8.84	21.84	13	8.11	21.11
TOTAL	139	19.76	158.76	138	18.35	156.35	136	20.89	156.89

ENTERPRISE FUNDS

Fund	2013-2014			2014-2015			2015-2016 Proposed		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
Water and Sewer	35	0.73	35.73	35	1.17	36.17	35	1.45	36.45
Stormwater	9	0.00	9.00	9	0.00	9.00	9	0.00	9.00
Development Services	4	1.46	5.46	4	1.46	5.46	4	0.73	4.73
TOTAL	48	2.19	50.19	48	2.63	50.63	48	2.18	50.18

ORGANIZATION-WIDE

	2013-2014			2014-2015			2015-2016 Proposed		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
TOTAL	187	21.95	208.95	186	20.98	206.98	184	23.07	207.07

FTEs - Full-time Equivalents
Y/E - Year-ending

PERSONNEL
by Fund/Dept/Division

		2013-2014		2014-2015		2015-2016	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
GENERAL FUND							
Executive							
1200	City Manager	3		3		3	
1210	City Clerk	3	0.50	3	0.50	3	0.50
Departmental Total		6	0.5	6	0.5	6	0.5
Finance/Admin Services							
1300	General	6	1.13	6	1.23	6	0.98
1310	Human Resources	1	0.00	1	0.73	1	0.73
1360	Utility Billing	5	3.19	5	2.92	4	4.50
Departmental Total		12	4.32	12	4.88	11	6.21
Information Services							
1600	General	7		6		7	
1620	Kiva/GIS	1		1			
Departmental Total		8	0	7	0	7	0
Public Works							
4100	Administration	2		2		2	
4110	Roads and ROW Maint	10		10		10	
1930	Facilities Maintenance	1		1		1	
1940	Fleet Maintenance	3		3		3	
Departmental Total		16	0	16	0	16	0
Community Development							
1500	Administration	2		2		2	
1510	Planning	2		2		2	
1520	Urban Beautification	2		2		1	1.25
Departmental Total		6	0	6	0	5	1.25
Police							
2100	Office of the Chief - Sworn	65		65		65	0.70
2140	Communications Operator	8	2.50	8	2.50	8	2.50
2100/2140	Other Civilian	5	1.38	5	1.63	5	1.63
Departmental Total		78	3.88	78	4.13	78	4.83
Parks & Recreation							
7200	Administration	2		2		2	
7210	Athletics	1	5.46	1	4.46	1	4.46
7230	Parks & Grounds	6	3.41	6	2.19	6	1.46
7240	Programs	1	1.46	1	1.46	1	1.46
7250	Seniors	3	0.73	3	0.73	3	0.73
Departmental Total		13	11.06	13	8.84	13	8.11
General Fund Total		139	19.76	138	18.35	136	20.89
WATER & SEWER							
3600	Operating	35	0.73	35	1.17	35	1.45
STORMWATER							
3800	Operating	7		7		7	
3810	Engineering	2		2		2	
Stormwater Total		9	0	9	0	9	0
DEVELOPMENT SERVICES							
2410	Plans and Inspections	4	1.46	4	1.46	4	0.73
ORGANIZATION-WIDE TOTALS		187	21.95	186	20.98	184	23.07
		208.95		206.98		207.07	

Debt Management

As set forth in the City's Comprehensive Improvement Element (CIE), the City shall manage debt and obligations according to sound public fiscal management principles so that the City is able to 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 revenue bonds as a percent of total debt; the maximum ratio of total debt service to total revenue; maximum ratio of outstanding capital indebtedness to property tax base. Instead each debt issue 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.

Organization-Wide Debt Service Requirements *

Exclusive of internal loans to the Oak Forest and Tuscawilla III Assessment Districts (detail on successive pages)

Year Ending 9/30	Principal	Interest	Total
2016	\$2,678,558	\$552,773	\$3,231,331
2017	\$2,754,477	\$487,538	\$3,242,015
2018	\$2,805,837	\$420,288	\$3,226,125
2019	\$2,872,483	\$780,504	\$3,652,987
2020	\$2,284,296	\$1,157,216	\$3,441,512
2021	\$1,218,751	\$2,081,539	\$3,300,290
2022	\$1,510,251	\$2,491,279	\$4,001,530
2023	\$1,209,854	\$2,532,566	\$3,742,420
2024	\$1,167,013	\$2,570,574	\$3,737,587
2025	\$1,136,712	\$2,605,152	\$3,741,864
2026	\$1,099,436	\$2,636,632	\$3,736,068
2027	\$1,068,675	\$2,663,469	\$3,732,144
2028	\$1,042,691	\$2,687,668	\$3,730,359
2029	\$1,022,826	\$2,709,297	\$3,732,123
2030	\$995,268	\$647,402	\$1,642,670
2031	\$2,175,252	\$12,400	\$2,187,652
2032	\$109,866	\$2,319	\$112,185
2033	\$56,077	\$0	\$56,077
	\$27,208,323	\$27,038,616	\$54,246,939

Year Ending 9/30	Fund #201 Improvement Refunding Revenue Notes ^{1,4} Series 2014 (prev 2003) Whitney/Hancock \$3,494,000		Fund #202 Improvement Refunding Revenue Bonds ^{1,3} Series 1999 US Bank 2020-30		Fund #202 Improvement Refunding Revenue Notes ^{1,3} Series 2011 (prev 1999) BB&T thru 2019		Fund #240 Central Winds Limited General Obligation Note ² Series 2012 (prev 2002) BB&T	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$812,000	\$25,335			196,899	18,008	112,532	88,518
2017	\$819,000	\$18,159			206,309	13,250	116,265	84,411
2018	\$823,000	\$10,934			225,152	8,159	125,258	80,167
2019	\$831,000	\$3,656		428,559	233,129	2,751	129,080	75,595
2020			417,881	869,161			132,792	70,884
2021			393,797	892,220			136,388	66,037
2022			371,765	913,671			139,867	61,059
2023			350,893	933,989			148,222	55,954
2024			331,130	953,228			151,382	50,544
2025			312,413	971,066			159,407	45,018
2026			295,456	987,934			162,226	39,200
2027			278,677	1,003,903			169,897	33,279
2028			263,517	1,018,999			177,348	27,077
2029			248,485	1,033,279			184,571	20,604
2030			234,957	520,022			186,558	13,867
2031							193,368	7,058
	3,285,000	58,084	3,498,971	10,526,031	861,489	42,168	2,425,161	819,272

¹ The Public Communication Services Tax and Electric Franchise Fees are pledged revenues to pay debt service expenses related to the Improvement Refunding Revenue Debt. Anticipated revenues from these funds are expected to be more than sufficient for the debt service requirements.

² The Limited General Obligation Notes are payable from and secured by a pledge of the faith, credit and taxing power of the City up to one quarter mil. The Series 2002 Bond was advance refunded and replaced with a like-term simple interest Bank Note (BB&T) reducing the average interest rate by 135 basis points yielding a cost reduction of \$283,176 (present value).

³ The 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 (present value).

⁴ The Series 2003 General Fund Improvement Bonds (\$4,005,000) were refunded and replaced with a 5-year simple interest Bank Note (Hancock) reducing the average interest rate by 222 basis points and yielding a cost reduction of \$194,686 (present value).

	Fund #261 TLBD Special Assessment Series 2011 BB&T \$1,765,000		Fund #262 TLBD Special Assessment Series 2006 \$430,000		Fund #260 INTERNAL Loan to Oak Forest Assess. District ¹ \$318,500		Fund #162 INTERNAL Loan to Tusawilla III Assessment District ⁴ \$63,720	
Year Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
9/30								
2016	\$81,328	\$49,872	\$29,100	\$2,213	\$50,107	\$1,893	\$2,542	\$1,692
2017	\$85,506	\$47,161	\$29,884	\$1,020	\$37,425	\$508	\$2,615	\$1,619
2018	\$89,572	\$44,316					\$2,690	\$1,543
2019	\$93,384	\$41,343					\$2,523	\$2,104
2020	\$97,062	\$38,248					\$2,628	\$2,000
2021	\$95,604	\$35,117					\$2,736	\$1,891
2022	\$99,099	\$31,953					\$2,849	\$1,778
2023	\$102,332	\$28,680					\$2,966	\$1,661
2024	\$105,408	\$25,304					\$2,914	\$2,005
2025	\$113,321	\$21,750					\$3,071	\$1,848
2026	\$115,967	\$18,024					\$3,238	\$1,683
2027	\$118,435	\$14,215					\$3,409	\$1,509
2028	\$120,722	\$10,329					\$3,593	\$1,326
2029	\$127,821	\$6,290					\$3,674	\$1,449
2030	\$129,625	\$2,106					\$3,927	\$1,196
2031							\$4,197	\$926
2032							\$4,485	\$638
2033							\$4,794	\$330
	\$1,575,186	\$414,708	\$58,984	\$3,233	\$87,532	\$2,401	\$58,851	\$27,198

¹ 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.

² The TLBD Debt Service Fund underwent a reforecast by Government Services Group which established the legal maximum at \$43/ERU. The Tusawilla Improvement Area Special Assessment Bond, Series 2001 was refinanced with a commercial bank note for the remaining term at 3.25% (fixed rate). The Present Value effect of this refinancing is a savings of \$276,584.

³ The City issued this Special Revenue Note to provide financing for the Tusawilla Lighting and Beautification Project, Phase II. Prepayments in 2006 were utilized to retire principal of \$93,400 as well as additional principal pay-offs in subsequent years. The amortization schedule 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.

⁴ This note is a 20-year variable rate note (indexed to the 5-year US Treasury) funded by the City of Winter Springs and is secured by a special assessment district levy (Tusawilla III Capital) for the purpose of a capital wall project in a residential vicinity within the Tusawilla community.

	Fund #410 Water & Sewer Capital Series 2000 US Bank		Fund #410 Water & Sewer Serial Series 2000 US Bank		Fund #410 Water & Sewer Refunding Series 2011C BB&T		Fund #410 Water & Sewer Refunding Series 2011A SunTrust		Fund #410 Water & Sewer Refunding Series 2011B BB&T		Fund #410 State Revolving Loan ⁴		TOTAL WATER & SEWER ³		
Year Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	TOTAL
9/30															
2016			\$103,125	\$103,125	\$361,990	\$62,613	\$932,910	\$148,602	\$81,053	\$12,507	\$70,746	\$41,980	\$1,446,699	\$368,827	\$1,815,526
2017			\$103,125	\$103,125	\$365,059	\$52,902	\$970,734	\$117,382	\$89,001	\$10,148	\$72,719	\$39,980	\$1,497,513	\$323,537	\$1,821,050
2018			\$103,125	\$103,125	\$377,374	\$42,864	\$999,324	\$85,073	\$91,409	\$7,726	\$74,748	\$37,924	\$1,542,855	\$276,712	\$1,819,567
2019			\$103,125	\$103,125	\$383,850	\$32,654	\$1,031,602	\$51,766	\$93,606	\$5,245	\$76,832	\$35,810	\$1,585,890	\$228,600	\$1,814,490
2020			\$103,125	\$103,125	\$399,560	\$22,025	\$1,062,438	\$17,424	\$95,587	\$2,712	\$78,976	\$33,637	\$1,636,561	\$178,923	\$1,815,484
2021		\$942,502	\$103,125	\$103,125	\$409,439	\$11,134			\$102,345		\$81,178	\$31,404	\$592,962	\$1,088,165	\$1,681,127
2022	\$397,498	\$1,352,363	\$103,125	\$103,125	\$418,580						\$83,442	\$29,108	\$899,520	\$1,484,596	\$2,384,116
2023	\$522,637	\$1,384,069	\$103,125	\$103,125							\$85,770	\$26,749	\$608,407	\$1,513,943	\$2,122,350
2024	\$490,931	\$1,414,050	\$103,125	\$103,125							\$88,162	\$24,323	\$579,093	\$1,541,498	\$2,120,591
2025	\$460,950	\$1,442,363	\$103,125	\$103,125							\$90,621	\$21,830	\$551,571	\$1,567,318	\$2,118,889
2026	\$432,638	\$1,469,081	\$103,125	\$103,125							\$93,149	\$19,268	\$525,787	\$1,591,474	\$2,117,261
2027	\$405,919	\$1,492,313	\$103,125	\$103,125							\$95,747	\$16,634	\$501,666	\$1,612,072	\$2,113,738
2028	\$382,687	\$1,514,212	\$103,125	\$103,125							\$98,417	\$13,926	\$481,104	\$1,631,263	\$2,112,367
2029	\$360,787	\$1,534,856	\$103,125	\$103,125							\$101,162	\$11,143	\$461,949	\$1,649,124	\$2,111,073
2030	\$340,144		\$103,125	\$103,125							\$103,984	\$8,282	\$444,128	\$1,111,407	\$555,535
2031			\$1,875,000								\$106,884	\$5,342	\$1,981,884	\$5,342	\$1,987,226
2032											\$109,866	\$2,319	\$109,866	\$2,319	\$112,185
2033											\$56,077	\$0	\$56,077	\$0	\$56,077
	\$3,794,191	\$12,545,809	\$1,875,000	\$1,546,875	\$2,715,852	\$224,192	\$4,997,008	\$420,247	\$553,001	\$38,338	\$1,568,480	\$399,659	\$15,503,532	\$15,175,120	\$30,678,652

- 1 These debt instruments are Commercial Bank Notes 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 2011A - 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 \$527,371 (present value).
Series 2011B - 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 \$134,363 (present value).
Series 2011C - 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 \$432,703 (present value).
- 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.
- 4 This is a State Revolving Loan granted by the State of Florida and funded by the Federal EPA, with a 20-year amortization and a 2.77% fixed rate of interest over the entire life of the loan. This financing was used for the construction and expansion of the reclaimed water system.

GENERAL FUND

<u>Executive - City Clerk</u>	
Data Processing Equipment - Desktop Computer (1)	\$1,000
<u>Finance - General</u>	
Data Processing Equipment - Desktop Computer (1)	\$1,000
Data Processing Equipment - Laptop (1)	\$2,200
	<hr/>
	\$3,200
<u>Finance - Utility Billing</u>	
Data Processing Equipment - Desktop Computer (3)	\$3,000
<u>Information Services - General</u>	
Data Processing Equipment - Nimble SC220 Flash Upgrade 1.2TB on CD Nimble	\$8,683
Data Processing Equipment - Nimble Storage Device (Phase 2 - City Hall)	\$83,000
Data Processing Equipment - Laptop (1)	\$1,764
Intangibles - Dameware upgrade	\$1,320
	<hr/>
	\$94,767
<u>Community Development - Streetlighting</u>	
Infrastructure - Roadway streetlight installation	\$3,000
<u>Police - Office of the Chief</u>	
Machinery & Equipment - Taser X2 w/4 yr warranty & cartridges (10)	\$15,500
Data Processing Equipment - Desktop Computer (2)	\$1,944
	<hr/>
	\$17,444
<u>Police - Criminal Investigations</u>	
Machinery & Equipment - Night vision goggles - ITT Night Enforcer General 3 Pinnacle (2)	\$3,250
<u>Police - Community Services</u>	
Machinery & Equipment - Comm Events Trailer	\$12,500
<u>Police - Operations</u>	
Vehicle - Ford Interceptors (5)	\$167,575
<u>Police - Support Services</u>	
Machinery & Equipment - Car camera system w/5 yr warranty - Digital Ally (3)	\$12,090
Machinery & Equipment - GM MDI vehicle interface diagnostic and software	\$2,590
Data Processing Equipment - Panasonic Toughbook computers (20)	\$64,700
Data Processing Equipment - Dell Latitude E6400 Notebook PC (refurb)	\$500
	<hr/>
	\$79,880
<u>Parks & Recreation - Partnerships</u>	
Machinery & Equipment - Soccer goals (4)	\$11,000
<u>Parks & Recreation - Parks and Grounds</u>	
Infrastructure - Bleacher pads (4) - CWP	\$9,000
Machinery & Equipment - Chemical Sprayer	\$24,000
Machinery & Equipment - Overhead ballfield netting - CWP	\$12,000
CIP - Fencing - Trotwood	\$18,000
CIP - Fencing - Sunshine Park	\$32,000
CIP - Practice field renovations CWP	\$25,000
CIP - Restroom renovations CWP	\$10,000
CIP - Restroom renovations Torcaso	\$5,500
	<hr/>
	\$135,500
<u>Parks & Recreation - Programs</u>	
Buildings - Entry Doors	\$4,000
Machinery & Equipment - Commercial ice machine	\$2,800
	<hr/>
	\$6,800
<u>Parks & Recreation - Senior Center</u>	
Buildings - Therapy pool railing	\$6,000
Buildings - Therapy pool heater	\$4,000
Buildings - Entry doors	\$3,000
Machinery & Equipment - Commercial ice machine	\$2,800
CIP - Restroom renovations	\$12,000
	<hr/>
	\$27,800
Total General Fund - Capital Outlay	<hr/> <hr/> \$566,716

OTHER GOVERNMENTAL FUNDS

<u>Special Law Enforcement Trust Fund (Federal) #103</u>	
Machinery & Equipment - Training dummy	\$4,496
<u>Transportation Improvement Fund #120</u>	
Machinery & Equipment - Cement mixer	\$3,800
Machinery & Equipment - Chipper - replace 1996 unit	\$77,000
Machinery & Equipment - Cutoff Saw 16"	\$1,800
Machinery & Equipment - Gator cart	\$11,500
Machinery & Equipment - Skid steer grapplers	\$4,100
Vehicles - Ford F150	\$21,500
Vehicles - Ford Transit	\$21,000
CIP - Sidewalks	\$20,000
	<hr/>
	\$160,700
<u>Road Improvement Fund #121</u>	
Infrastructure - road network to serve Greenway Interchange District (GID); external to GID property	\$500,000
CIP - Resurfacing	\$650,000
CIP - Doran Drive	\$200,000
CIP - Trotwood parking lot	\$150,000
CIP - Bridge infrastructure	\$250,000
CIP - Roof - Police Headquarters	\$300,000
	<hr/>
	\$2,050,000
<u>Transportation Impact Fee Fund #150</u>	
CIP - Tuscora turn lane	\$250,000
CIP - Orange Ave extension	\$600,000
	<hr/>
	\$850,000
<u>Police Impact Fee Fund #151</u>	
Machinery & Equipment - APX Portable radios (2)	\$8,090
Machinery & Equipment - Mobile radios (10)	\$40,850
Machinery & Equipment - Peltor headset - SWAT (2)	\$1,850
	<hr/>
	\$50,790
<u>Tuscawilla Debt Service Fund #261</u>	
CIP - Median landscape (medians 21-23)	\$19,435
CIP - Main entry irrigation; wall feature; tree remediation; low voltage lights	\$140,000
	<hr/>
	\$159,435
<u>Oak Forest Debt Service Fund #260</u>	
CIP - Wall amenities	\$4,000
<u>1999 Construction Fund #301</u>	
CIP - Magnolia Park Amphitheater	\$1,069,000
<u>Utility/Public Works Facility C.P. Fund #304</u>	
CIP - Utility/Public Works Facility	\$831,960
<u>Excellence in Customer Service Initiative C.P. Fund #305</u>	
Intangibles - CISCO upgrade	\$7,500
CIP - Lobby credenza	\$15,000
CIP - Software - ongoing implementation	\$30,000
	<hr/>
	\$52,500
Total Other Governmental Funds - Capital Outlay	<u><u>\$5,232,881</u></u>

ENTERPRISE FUNDS

Water & Sewer - Operating #410-3600

Plants and Main - East WRF controls	\$93,000
Plants and Main - Electrical panel	\$90,000
Plants and Main - Lift station 5E, 6E, 7E refurbishment	\$63,000
Plants and Main - WTP #1 - water quality initiatives	\$3,000,000
Plants and Main - West WRF control upgrades	\$122,000
Plants and Main - West WRF Plant #1 refurbishment	\$210,000
Machinery & Equipment - Copier	\$6,000
Machinery & Equipment - Flow meter calibrator	\$10,200
Machinery & Equipment - Gator Cart	\$11,500
Machinery & Equipment - Routers (2)	\$3,000
Machinery & Equipment - Security camera	\$18,000
Vehicles - Light-Duty Pickup	\$21,500
Vehicles - Ford F-250 Replacement	\$26,000
Data Processing Equipment - Desktop computer WRF (2)	\$3,400
Data Processing Equipment - SCADA Laptop (1)	\$2,100
CIP - Sewer Relining	\$250,000
	<hr/>
	\$3,929,700

Stormwater - Operating #411-3800

Machinery & Equipment - Vibratory compactor	\$4,000
CIP - Highlands pond improvement	\$125,000
CIP - N. Tuskawilla outfall	\$50,000
CIP - Curb inlet replacement (10)	\$25,000
CIP - Pipe relining SR 419/Trail	\$75,000
	<hr/>
	\$279,000

Development Services - Plans and Inspections #420-2400

Vehicle - Ford Escape	\$22,000
Data Processing Equipment - Motion tablet (2)	\$6,900
CIP - Lobby counter renovation	\$35,000
	<hr/>
	\$63,900

Total Enterprise Funds - Capital Outlay

\$4,272,600

TOTAL CAPITAL OUTLAY - ALL FUNDS

\$10,072,197

GENERAL FUND

Budget Data

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**General Fund
Source and Application of Funds
by Classification**

<i>Source</i>	<i>Actuals FY 14</i>	<i>% of Total</i>	<i>Original Budget FY 15</i>	<i>% of Total</i>	<i>Budget FY 16</i>	<i>% of Total</i>
Ad Valorem Tax	\$3,840,804	23.4%	\$4,087,436	23.8%	\$4,312,322	25.0%
Utility Tax	\$2,661,085	16.2%	\$2,515,000	14.7%	\$2,680,000	15.5%
Interfund Transfers In	\$2,468,354	15.0%	\$2,662,206	15.5%	\$2,613,603	15.2%
Intergovernment - Half-Cent	\$2,097,107	12.8%	\$2,142,000	12.5%	\$2,259,000	13.1%
Franchise Fee	\$1,849,840	11.3%	\$1,847,500	10.8%	\$1,980,500	11.5%
Communication Service Tax	\$1,373,582	8.4%	\$1,430,000	8.3%	\$1,300,000	7.5%
Intergovernment - Rev Sharing	\$1,037,638	6.3%	\$1,033,000	6.0%	\$1,070,000	6.2%
Charges for Service	\$454,711	2.8%	\$406,086	2.4%	\$475,070	2.8%
Miscellaneous	\$370,385	2.3%	\$344,002	2.0%	\$313,002	1.8%
Other Taxes	\$105,558	0.6%	\$120,000	0.7%	\$110,000	0.6%
Fines & Forfeitures	\$106,875	0.7%	\$100,000	0.6%	\$100,000	0.6%
Intergovernment - Other	\$41,409	0.3%	\$19,000	0.1%	\$19,000	0.1%
Licenses & Permits	\$20,335	0.1%	\$25,000	0.1%	\$8,500	0.0%
Approp from Fund	\$0	0.0%	\$432,744	2.5%	\$0	0.0%
Total Sources	\$16,427,683	100.0%	\$17,163,974	100.0%	\$17,240,997	100.0%

<i>Application</i>	<i>Actuals FY 14</i>	<i>% of Total</i>	<i>Original Budget FY 15</i>	<i>% of Total</i>	<i>Budget FY 16</i>	<i>% of Total</i>
Personnel	\$10,687,020	65.1%	\$11,367,997	66.2%	\$11,222,978	65.1%
Repair and Maintenance	\$1,025,865	6.2%	\$1,100,505	6.4%	\$1,103,530	6.4%
Interfund Transfers Out	\$1,151,500	7.0%	\$1,239,400	7.2%	\$1,031,500	6.0%
Services	\$919,352	5.6%	\$1,032,483	6.0%	\$984,881	5.7%
Other Operating	\$745,816	4.5%	\$791,370	4.6%	\$924,846	5.4%
Utilities	\$724,053	4.4%	\$784,400	4.6%	\$788,897	4.6%
Capital Outlay	\$569,508	3.5%	\$195,300	1.1%	\$566,716	3.3%
Supplies	\$200,083	1.2%	\$226,562	1.3%	\$243,661	1.4%
Fuel	\$264,412	1.6%	\$280,750	1.6%	\$200,152	1.2%
Grants & Aids	\$132,166	0.8%	\$145,207	0.8%	\$170,385	1.0%
Approp to Fund	\$7,908	0.0%	\$0	0.0%	\$3,451	0.0%
Total Applications	\$16,427,683	100.0%	\$17,163,974	100.0%	\$17,240,997	100.0%

**General Fund
Source and Application of Funds
by Function**

Source	Actuals FY 14	% of Total	Original Budget FY 15	% of Total	Budget FY 16	% of Total
Non-Department	\$14,502,001	88.3%	\$14,813,402	86.3%	\$15,235,974	88.4%
Finance & Administrative Svcs	\$797,919	4.9%	\$866,558	5.0%	\$911,686	5.3%
Community Development	\$508,140	3.1%	\$543,684	3.2%	\$495,267	2.9%
Parks & Recreation	\$316,740	1.9%	\$264,500	1.5%	\$297,050	1.7%
Police	\$228,061	1.4%	\$167,508	1.0%	\$182,500	1.1%
Public Works	\$74,078	0.5%	\$74,078	0.4%	\$92,520	0.5%
Information Services	\$0	0.0%	\$0	0.0%	\$25,000	0.1%
Executive & Legislative	\$744	0.0%	\$1,500	0.0%	\$1,000	0.0%
Approp from Fund	\$0	0.0%	\$432,744	2.5%	\$0	0.0%
Total Sources	\$16,427,683	100.0%	\$17,163,974	100.0%	\$17,240,997	100.0%

Application	Actuals FY 14	% of Total	Original Budget FY 15	% of Total	Budget FY 16	% of Total
Police	\$7,299,132	44.4%	\$7,057,197	41.1%	\$7,207,956	41.8%
Finance & Administrative Svcs	\$1,721,767	10.5%	\$1,899,755	11.1%	\$2,068,341	12.0%
General Government	\$1,896,217	11.5%	\$2,257,861	13.2%	\$2,029,842	11.8%
Parks & Recreation	\$1,840,899	11.2%	\$1,831,906	10.7%	\$1,995,255	11.6%
Community Development	\$1,465,299	8.9%	\$1,540,263	9.0%	\$1,546,911	9.0%
Information Services	\$905,169	5.5%	\$1,092,788	6.4%	\$916,409	5.3%
Executive & Legislative	\$614,209	3.7%	\$709,747	4.1%	\$710,724	4.1%
Public Works	\$621,836	3.8%	\$686,857	4.0%	\$692,108	4.0%
Fire	\$55,247	0.3%	\$87,600	0.5%	\$70,000	0.4%
Approp to Fund	\$7,908	0.0%	\$0	0.0%	\$3,451	0.0%
Total Applications	\$16,427,683	100.0%	\$17,163,974	100.0%	\$17,240,997	100.0%

CITY OF WINTER SPRINGS
Fiscal Year 2015-2016 Budget

General Fund - Sources
Revenues & Transfers - Non-Department Specific

Account Number	Description of Expenditure	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
00 Non-Department						
311000	Ad Valorem	\$3,685,949	\$3,840,804	\$4,087,436	\$4,087,436	\$4,312,322
	Total Ad Valorem Tax	\$3,685,949	\$3,840,804	\$4,087,436	\$4,087,436	\$4,312,322
314100	Electricity Tax	\$1,951,447	\$2,260,602	\$2,100,000	\$2,160,000	\$2,275,000
314300	Water Utility Tax	\$329,014	\$337,035	\$350,000	\$350,000	\$340,000
314400	Gas Tax	\$40,010	\$40,090	\$40,000	\$40,000	\$40,000
314800	Propane	\$20,515	\$23,358	\$25,000	\$25,000	\$25,000
	Total Utility Tax	\$2,340,986	\$2,661,085	\$2,515,000	\$2,575,000	\$2,680,000
315000	Communication Services	\$1,582,350	\$1,373,582	\$1,430,000	\$1,430,000	\$1,300,000
	Total Communication Service Tax	\$1,582,350	\$1,373,582	\$1,430,000	\$1,430,000	\$1,300,000
323100	Electricity	\$1,541,741	\$1,816,567	\$1,815,000	\$1,925,000	\$1,898,500
323700	Solid Waste - Commercial	\$0	\$0	\$0	\$50,000	\$50,000
323400	Gas	\$32,534	\$33,273	\$32,500	\$32,500	\$32,000
	Total Franchise Fee	\$1,574,275	\$1,849,840	\$1,847,500	\$2,007,500	\$1,980,500
335120	Revenue Sharing	\$971,703	\$1,037,638	\$1,033,000	\$1,033,000	\$1,070,000
335140	Mobile Home License Tax	\$10,837	\$10,489	\$10,000	\$10,000	\$10,000
335150	Alcoholic Beverage License	\$9,156	\$8,390	\$9,000	\$9,000	\$9,000
335180	Gov't Half Cent Sales Tax	\$1,993,958	\$2,097,107	\$2,142,000	\$2,142,000	\$2,259,000
	Total Intergovernment	\$2,985,654	\$3,153,624	\$3,194,000	\$3,194,000	\$3,348,000
339000	Pymts fr Other Local in Lieu of Taxes	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
343945	NSF	\$140	\$120	\$0	\$0	\$0
361100/361300	Investment (realized/unrealized)	\$55,073	\$30,989	\$45,000	\$45,000	\$25,000
362000	Misc Rents	\$2	\$2	\$2	\$2	\$2
362100	Cell Tower City Hall	\$96,297	\$73,000	\$95,000	\$95,000	\$75,000
362101	Cell Tower Shore Drive	\$100,615	\$101,780	\$100,000	\$100,000	\$100,000
364100	Auction Proceeds	\$69,283	\$22,159	\$0	\$14,675	\$0
366000	Misc Private Donations	\$2,250	\$4,600	\$0	\$0	\$0
369300	Settlements & Collections	\$300	\$50	\$0	\$0	\$0
369301	Settlement Insurance Proceeds	\$8,310	\$8,583	\$0	\$950	\$0
369900	Misc Revenue	\$93,005	\$67,789	\$80,000	\$80,000	\$70,000
369910	Motor Fuel Tax Rebate	\$17,798	\$15,255	\$15,000	\$15,000	\$15,000
	Total Miscellaneous	\$448,073	\$329,327	\$340,002	\$355,627	\$290,002
381130	From Solid Waste	\$134,394	\$137,339	\$209,314	\$784,209	\$135,000
381410	From Water Sewer Utility	\$760,200	\$799,200	\$817,900	\$817,900	\$817,900
381411	From Stormwater Utility	\$152,800	\$167,800	\$165,300	\$165,300	\$165,300
381420	From Development Services	\$189,430	\$189,400	\$206,950	\$206,950	\$206,950
	Total Interfund Transfers In	\$1,236,824	\$1,293,739	\$1,399,464	\$1,974,359	\$1,325,150
	Total Non-Departmental Sources	\$13,854,111	\$14,502,001	\$14,813,402	\$15,623,922	\$15,235,974

Account Number	Description of Expenditure	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
12 Executive & Legislative						
341300	Admin Svc Fees	\$1,325	\$744	\$1,500	\$1,500	\$1,000
	Total Ad Valorem Tax	\$1,325	\$744	\$1,500	\$1,500	\$1,000
13 Finance & Administrative Svcs						
316000	Local Business	\$108,849	\$105,558	\$120,000	\$120,000	\$110,000
341302	Admin Svc Fees - Business License	\$2,118	\$2,006	\$2,500	\$2,500	\$2,000
369900	Misc Income - Insurance Rebate	\$0	\$0	\$0	\$34,658	\$23,000
381410	From Water Sewer Utility	\$679,316	\$690,355	\$744,058	\$744,058	\$776,686
	Total Utility Tax	\$790,283	\$797,919	\$866,558	\$901,216	\$911,686
15 Community Development						
322010	Zoning	\$30,409	\$16,835	\$15,000	\$15,000	\$5,500
322020	Site Plan	\$10,590	\$3,500	\$10,000	\$10,000	\$3,000
337300	Grant - Physical Environment	\$184,875	\$0	\$0	\$51,000	\$0
341301	Admin Svc Fees - County Impact	\$21,955	\$10,574	\$0	\$0	\$0
366000	Misc Private Donations	\$500	\$400	\$0	\$0	\$0
369301	Settlement Insurance Proceeds	\$4,790	\$425	\$0	\$0	\$0
381120	From Transportation Improvement	\$0	\$200,000	\$280,000	\$280,000	\$250,000
381130	From Solid Waste	\$0	\$0	\$0	\$24,314	\$16,947
381140	From Arbor	\$0	\$33,867	\$14,589	\$14,589	\$15,830
381160	From TLDB Maint	\$78,435	\$67,429	\$56,022	\$56,022	\$39,457
381161	From Oak Forest Maint	\$14,630	\$13,570	\$11,786	\$11,786	\$8,088
381162	From Tuscawillia III	\$0	\$2,540	\$1,837	\$1,837	\$1,995
381260	From Oak Forest DS	\$20	\$500	\$500	\$500	\$500
381261	From TLDB I DS	\$0	\$500	\$500	\$500	\$500
381262	From TLDB II DS	\$0	\$500	\$500	\$500	\$500
381420	From Development Services	\$134,250	\$157,500	\$152,950	\$152,950	\$152,950
	Total Community Development	\$480,434	\$508,140	\$543,684	\$618,998	\$495,267
16 Information Services						
381420	From Development Services	\$0	\$0	\$0	\$0	\$25,000
	Total Information Services	\$0	\$0	\$0	\$0	\$25,000
21 Police						
331200	Grant - Public Safety	\$18,362	\$20,030	\$0	\$73,416	\$0
337200	Grant - Public Safety	\$0	\$0	\$0	\$28,805	\$0
341300	Admin Svc Fees	\$0	\$853	\$0	\$0	\$0
342100	Law Enforcement	\$5,953	\$6,559	\$0	\$0	\$0
342101	Law Enforcement - SRO	\$66,019	\$64,344	\$67,508	\$67,508	\$67,500
342102	Law Enforcement - Code	\$24,752	\$16,542	\$0	\$510	\$15,000
351500	Traffic	\$96,480	\$106,050	\$100,000	\$100,000	\$100,000
354200	Law Enforcement	\$0	\$825	\$0	\$0	\$0
356010	Traffic Light Enforcement	\$3,028	\$0	\$0	\$0	\$0
369900	Misc Revenue	\$0	\$5,004	\$0	\$0	\$0
381103	From Special Law Enf Trust (Fed)	\$0	\$7,854	\$0	\$4,825	\$0
	Total Police	\$214,594	\$228,061	\$167,508	\$275,064	\$182,500
41 Public Works						
344910	ROW Maintenance	\$71,979	\$62,000	\$62,000	\$62,000	\$62,000
344930	Street Lighting	\$0	\$12,078	\$12,078	\$12,078	\$30,520
	Total Public Works	\$71,979	\$74,078	\$74,078	\$74,078	\$92,520
72 Parks & Recreation						
331700	Grant - Culture / Recreation	\$250,000	\$0	\$0	\$0	\$0
337700	Grant - Culture / Recreation	\$0	\$2,500	\$0	\$0	\$0
347201	Civic Center	\$13,724	\$16,758	\$15,000	\$15,000	\$15,000
347202	Pavillion	\$23,179	\$25,211	\$22,000	\$22,000	\$22,000
347203	Fields	\$13,790	\$15,912	\$16,000	\$16,000	\$16,000
347204	Senior Ctr - Pool	\$26,274	\$35,350	\$32,000	\$32,000	\$35,000
347205	Senior Ctr - Annual	\$13,323	\$16,004	\$15,000	\$15,000	\$16,000
347206	Splashpad	\$4,240	\$2,054	\$0	\$0	\$2,000
347207	Dog Park	\$1,793	\$3,176	\$0	\$0	\$5,000
347208	Summer Camp	\$48,800	\$60,083	\$47,000	\$85,780	\$77,000
347209	Programs	\$558	\$2,073	\$3,000	\$3,000	\$3,000
347210	League	\$21,527	\$13,274	\$27,000	\$27,000	\$15,000
347211	Partnership League	\$67,356	\$84,196	\$83,500	\$83,500	\$91,050
347400	Community Events	\$2,113	\$4,800	\$0	\$6,623	\$0
366000	Misc Private Donations	\$30,768	\$35,349	\$4,000	\$22,056	\$0
369900	Misc Revenue	\$0	\$0	\$0	\$1,987	\$0
369301	Settlement Insurance Proceeds	\$0	\$0	\$0	\$9,000	\$0
	Total Parks & Recreation	\$517,445	\$316,740	\$264,500	\$338,946	\$297,050
Total Dep'tal Sources		\$2,076,060	\$1,925,682	\$1,917,828	\$2,209,802	\$2,005,023
TOTAL GENERAL FUND SOURCES		\$15,930,171	\$16,427,683	\$16,731,230	\$17,833,724	\$17,240,997

<u>DIV #</u>	<u>DEPARTMENT / DIVISION</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
Executive						
1100	Executive - Commission	\$117,437	\$112,187	\$108,697	\$110,717	\$119,049
1200	Executive - City Manager	\$344,023	\$252,689	\$335,848	\$340,492	\$333,154
1210	Executive - City Clerk	\$243,596	\$249,333	\$265,202	\$266,796	\$258,521
		\$705,056	\$614,209	\$709,747	\$718,005	\$710,724
General Government						
1400	General Gov't - Legal Services	\$217,819	\$216,952	\$217,500	\$217,500	\$217,500
1900	General Gov't - General	\$1,249,728	\$1,299,304	\$1,598,791	\$1,704,214	\$1,400,835
		\$1,467,547	\$1,516,256	\$1,816,291	\$1,921,714	\$1,618,335
Finance						
1300	Finance - General	\$504,758	\$574,562	\$615,519	\$625,894	\$623,534
1360	Finance - Utility Billing & Cust Svc	\$679,316	\$690,356	\$744,058	\$761,962	\$776,686
1310	Finance - Human Resources	\$73,560	\$78,127	\$111,178	\$125,625	\$137,018
1920	Finance - Risk Management	\$374,246	\$378,722	\$429,000	\$451,369	\$531,103
		\$1,631,880	\$1,721,767	\$1,899,755	\$1,964,850	\$2,068,341
Information Services						
1600	Information Services - General	\$728,018	\$752,547	\$997,123	\$1,145,745	\$890,541
1620	Information Services - Kiva/GIS	\$129,024	\$131,435	\$71,529	\$76,773	\$0
1910	Information Services - City Hall	\$27,355	\$21,187	\$24,136	\$24,136	\$25,868
		\$884,397	\$905,169	\$1,092,788	\$1,246,654	\$916,409
Public Works						
4100	Public Works - Administration	\$141,307	\$150,013	\$158,646	\$160,554	\$159,323
4110	Public Works - Roads and ROW Maint.	\$456,963	\$471,823	\$528,211	\$529,184	\$532,785
1930	Public Works - Facilities Maintenance	\$151,641	\$179,542	\$231,859	\$232,352	\$200,734
1940	Public Works - Fleet Maintenance	\$190,841	\$200,419	\$209,711	\$213,140	\$210,773
		\$940,752	\$1,001,797	\$1,128,427	\$1,135,230	\$1,103,615
Community Development						
1500	Com Dev - Administration	\$216,841	\$236,772	\$224,484	\$230,957	\$277,599
1510	Com Dev - Long Range Planning	\$164,092	\$162,653	\$171,095	\$174,571	\$160,621
1520	Com Dev - Urban Beautification	\$607,748	\$621,160	\$660,884	\$708,286	\$614,694
1530	Com Dev - Streetlighting	\$430,882	\$444,714	\$483,800	\$483,800	\$493,997
		\$1,419,563	\$1,465,299	\$1,540,263	\$1,597,614	\$1,546,911

NUMBER	DEPARTMENT / DIVISION	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
Police						
2100	Police - Office of the Chief	\$6,018,609	\$6,313,477	\$6,374,884	\$6,693,701	\$6,270,749
2110	Police - Criminal Investigations	\$29,121	\$30,320	\$19,145	\$36,216	\$21,820
2120	Police - Community Services	\$59,605	\$46,988	\$36,640	\$32,420	\$54,050
2130	Police - Operations	\$432,857	\$339,223	\$40,590	\$53,343	\$221,402
2135	Police - Special Operations	\$15,860	\$27,991	\$12,825	\$10,799	\$11,434
2140	Police - Support Services	\$556,681	\$531,573	\$561,063	\$679,348	\$616,281
2150	Police - Code Enforcement	\$29,530	\$9,560	\$12,050	\$11,656	\$12,220
		\$7,142,263	\$7,299,132	\$7,057,197	\$7,517,483	\$7,207,956
Fire						
2200	Fire - Operations	\$114,548	\$55,247	\$87,600	\$87,600	\$70,000
		\$114,548	\$55,247	\$87,600	\$87,600	\$70,000
P & R - Operations						
7200	P & R - Administration	\$187,897	\$199,389	\$201,154	\$201,790	\$207,947
7210	P & R - Athletics	\$176,250	\$163,845	\$184,892	\$191,016	\$181,342
7220	P & R - Athletics - Partnerships	\$25,584	\$23,191	\$31,200	\$29,500	\$33,850
7230	P & R - Parks & Grounds	\$1,097,318	\$967,570	\$907,076	\$1,078,089	\$971,478
7240	P & R - Programs	\$161,965	\$175,462	\$176,502	\$239,682	\$252,890
7250	P & R - Seniors	\$288,721	\$274,234	\$296,082	\$298,122	\$312,748
7400	P & R - Community Events	\$30,647	\$37,208	\$35,000	\$42,882	\$35,000
		\$1,968,382	\$1,840,899	\$1,831,906	\$2,081,081	\$1,995,255
TOTAL GENERAL FUND APPLICATIONS		\$16,274,388	\$16,419,775	\$17,163,974	\$18,270,231	\$17,237,546
FUND BALANCE - October 1						
		\$8,831,972	\$8,487,755	\$7,914,338	\$8,495,663	\$8,059,156
Appropriation TO (FROM) Fund Balance						
		(\$344,217)	\$7,908	(\$432,744)	(\$436,507)	\$3,451
FUND BALANCE - September 30						
		\$8,487,755	\$8,495,663	\$7,481,594	\$8,059,156	\$8,062,607

EXPENDITURES	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
Personal Services	\$634,907	\$556,679	\$649,982	\$658,240	\$636,843
Operating Expenses	\$64,526	\$54,294	\$59,765	\$59,765	\$72,881
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$5,623	\$3,236	\$0	\$0	\$1,000
TOTAL EXPENDITURES	\$705,056	\$614,209	\$709,747	\$718,005	\$710,724

City Manager - 1200

City Manager	1	1	1	1
Economic Development Manager	1	1	1	1
Administrative Assistant	1	1	1	1
Total	3	3	3	3

City Clerk - 1210

City Clerk	1	1	1	1
Deputy City Clerk	1	1	1	2
City Clerk Assistant	1	1	1	3
Total	3	3	3	3

TOTAL FULL-TIME PERSONNEL	6	6	6	6
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City Clerk - Part-Time - 1210

Administrative Clerk (PT)	0.5	0.5	0.5	0.5
Total	0.50	0.50	0.50	0.50

TOTAL PART-TIME PERSONNEL	0.50	0.50	0.50	0.50
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Commission - Non-employee - 1100

Commissioners	5	5	5	5
Mayor	1	1	1	1
TOTAL	6	6	6	6

TOTAL NON-EMPLOYEE	6	6	6	6
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<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
510100	Base Wages/Salaries	\$412,141	\$332,924	\$389,687	\$389,687	\$388,846
510110	Base Wage - Mayor/Commission	\$74,767	\$74,400	\$74,400	\$74,400	\$74,400
510140	Overtime	\$5,484	\$2,444	\$5,057	\$5,057	\$2,975
510900	Reimbursements	\$0	\$0	\$0	\$8,258	\$0
520200	FICA	\$34,977	\$29,485	\$35,890	\$35,890	\$34,405
520220	Pension DB	\$72,695	\$79,272	\$75,934	\$75,934	\$77,625
520225	Pension DC	\$3,631	\$3,270	\$11,790	\$11,790	\$8,782
520230	Health Insurance	\$30,411	\$34,331	\$56,518	\$56,518	\$49,091
520240	Workers' Comp	\$801	\$553	\$706	\$706	\$719
520250	Unemployment	\$0	\$0	\$0	\$0	\$0
	Total Payroll	\$634,907	\$556,679	\$649,982	\$658,240	\$636,843
530310	Professional	\$9,104	\$6,574	\$11,000	\$7,477	\$10,550
530315	Pre/Post Employment	\$74	\$111	\$80	\$265	\$0
530341	Other Svcs - Contract / Admin	\$1,870	\$1,656	\$2,000	\$3,200	\$2,500
530411	Communication - Phone	\$6,636	\$5,880	\$6,640	\$6,640	\$5,880
545300	R&M Mach & Equip	\$0	\$0	\$100	\$100	\$0
550510	Office	\$1,635	\$917	\$1,450	\$1,500	\$1,670
550520	Operating	\$591	\$433	\$500	\$500	\$1,410
550525	Operating - Small Tools	\$201	\$645	\$450	\$1,095	\$1,420
550526	Operating - Software	\$831	\$129	\$100	\$100	\$490
555400	Travel & Per Diem	\$5,879	\$7,803	\$5,450	\$6,340	\$9,527
555401	Automobile Allowance	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600
555420	Postage / Freight	\$352	\$312	\$450	\$700	\$749
555470	Printing / Binding	\$4,458	\$3,506	\$4,650	\$4,245	\$3,450
555480	Promotional / Advertising	\$6,599	\$4,912	\$4,400	\$4,953	\$6,440
555540	Dues/Reg/Pub	\$16,038	\$12,736	\$12,370	\$12,465	\$15,470
555550	Training	\$158	\$80	\$225	\$225	\$1,725
555551	Educational Incentive	\$1,500	\$0	\$500	\$560	\$2,000
580820	Grants/Aids - Econ Dev	\$5,000	\$5,000	\$5,800	\$5,800	\$6,000
	Total Operating	\$64,526	\$54,294	\$59,765	\$59,765	\$72,881
560642	Mach & Equip - Data Proc	\$5,623	\$3,236	\$0	\$0	\$1,000
	Total Capital	\$5,623	\$3,236	\$0	\$0	\$1,000
	TOTAL EXECUTIVE/LEGISLATIVE	\$705,056	\$614,209	\$709,747	\$718,005	\$710,724

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
510110	Base Wage - Mayor/Commission	\$74,767	\$74,400	\$74,400	\$74,400	\$74,400
520200	FICA	\$5,720	\$5,692	\$5,692	\$5,692	\$5,692
520240	Workers' Comp	\$125	\$104	\$115	\$115	\$120
	Total Payroll	\$80,612	\$80,196	\$80,207	\$80,207	\$80,212
530411	Communication - Phone	\$3,708	\$3,840	\$3,840	\$3,840	\$3,840
550520	Operating	\$370	\$56	\$150	\$150	\$610
550525	Operating - Small Tools	\$0	\$228	\$0	\$280	\$150
555400	Travel & Per Diem	\$5,359	\$6,030	\$3,200	\$4,900	\$7,577
555470	Printing / Binding	\$4,375	\$3,506	\$3,850	\$3,795	\$3,150
555480	Promotional / Advertising	\$5,359	\$4,162	\$3,600	\$3,600	\$5,660
555540	Dues/Reg/Pub	\$11,368	\$9,169	\$8,050	\$8,145	\$11,850
580820	Grants/Aids - Economic Dev	\$5,000	\$5,000	\$5,800	\$5,800	\$6,000
	Total Operating	\$35,539	\$31,991	\$28,490	\$30,510	\$38,837
560642	Mach & Equip - Data Proc	\$1,286	\$0	\$0	\$0	\$0
	Total Capital	\$1,286	\$0	\$0	\$0	\$0
	TOTAL	\$117,437	\$112,187	\$108,697	\$110,717	\$119,049

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
510100	Base Wages/Salaries	\$248,508	\$171,325	\$222,397	\$222,397	\$228,826
510140	Overtime	\$984	\$17	\$1,664	\$1,664	\$0
510900	Reimbursements	\$0	\$0	\$0	\$4,644	\$0
520200	FICA	\$16,483	\$11,457	\$17,141	\$17,141	\$16,182
520220	Pension DB	\$48,412	\$47,979	\$46,232	\$46,232	\$47,625
520225	Pension DC	\$1,385	\$331	\$6,446	\$6,446	\$5,634
520230	Health Insurance	\$15,382	\$12,838	\$30,402	\$30,402	\$23,206
520240	Workers' Comp	\$408	\$232	\$336	\$336	\$351
	Total Payroll	\$331,562	\$244,179	\$324,618	\$329,262	\$321,824
530315	Pre/Post Employment	\$0	\$111	\$80	\$80	\$0
530411	Communication - Phone	\$1,800	\$1,080	\$1,800	\$1,800	\$1,080
545300	R&M Mach & Equip	\$0	\$0	\$100	\$100	\$0
550510	Office	\$345	\$346	\$650	\$700	\$500
550520	Operating	\$131	\$198	\$100	\$100	\$200
550525	Operating - Small Tools	\$7	\$274	\$300	\$750	\$300
550526	Operating - Software	\$293	\$0	\$0	\$0	\$200
555400	Travel & Per Diem	\$183	\$609	\$1,000	\$1,000	\$750
555401	Automobile Allowance	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600
555420	Postage / Freight	\$86	\$5	\$150	\$150	\$100
555470	Printing / Binding	\$0	\$0	\$100	\$100	\$100
555540	Dues/Reg/Pub	\$2,632	\$2,287	\$2,850	\$2,850	\$2,500
555550	Training	\$0	\$0	\$0	\$0	\$1,500
555551	Educational Incentive	\$1,500	\$0	\$500	\$0	\$500
	Total Operating	\$10,577	\$8,510	\$11,230	\$11,230	\$11,330
560642	Mach & Equip - Data Proc	\$1,884	\$0	\$0	\$0	\$0
	Total Capital	\$1,884	\$0	\$0	\$0	\$0
	TOTAL	\$344,023	\$252,689	\$335,848	\$340,492	\$333,154

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
510100	Base Wages/Salaries	\$163,633	\$161,599	\$167,290	\$167,290	\$160,020
510140	Overtime	\$4,500	\$2,427	\$3,393	\$3,393	\$2,975
510900	Reimbursements	\$0	\$0	\$0	\$3,614	\$0
520200	FICA	\$12,774	\$12,336	\$13,057	\$13,057	\$12,531
520220	Pension DB	\$24,283	\$31,293	\$29,702	\$29,702	\$30,000
520225	Pension DC	\$2,246	\$2,939	\$5,344	\$5,344	\$3,148
520230	Health Insurance	\$15,029	\$21,493	\$26,116	\$26,116	\$25,885
520240	Workers' Comp	\$268	\$217	\$255	\$255	\$248
	Total Payroll	\$222,733	\$232,304	\$245,157	\$248,771	\$234,807
530310	Professional	\$9,104	\$6,574	\$11,000	\$7,477	\$10,550
530315	Pre/Post Employment	\$74	\$0	\$0	\$185	\$0
530341	Other Svcs - Contract / Admin	\$1,870	\$1,656	\$2,000	\$3,200	\$2,500
530411	Communication - Phone	\$1,128	\$960	\$1,000	\$1,000	\$960
550510	Office	\$1,290	\$571	\$800	\$800	\$1,170
550520	Operating	\$90	\$179	\$250	\$250	\$600
550525	Operating - Small Tools	\$194	\$143	\$150	\$65	\$970
550526	Operating - Software	\$538	\$129	\$100	\$100	\$290
555400	Travel & Per Diem	\$337	\$1,164	\$1,250	\$440	\$1,200
555401	Automobile Allowance	\$0	\$0	\$0	\$0	\$0
555420	Postage / Freight	\$266	\$307	\$300	\$550	\$649
555470	Printing / Binding	\$83	\$0	\$700	\$350	\$200
555480	Promotional / Advertising	\$1,240	\$750	\$800	\$1,353	\$780
555481	Promo - Employee Relations	\$0	\$0	\$0	\$0	\$0
555540	Dues/Reg/Pub	\$2,038	\$1,280	\$1,470	\$1,470	\$1,120
555550	Training	\$158	\$80	\$225	\$225	\$225
555551	Educational Incentive	\$0	\$0	\$0	\$560	\$1,500
	Total Operating	\$18,410	\$13,793	\$20,045	\$18,025	\$22,714
560642	Mach & Equip - Data Proc	\$2,453	\$3,236	\$0	\$0	\$1,000
	Total Capital	\$2,453	\$3,236	\$0	\$0	\$1,000
	TOTAL	\$243,596	\$249,333	\$265,202	\$266,796	\$258,521

Capital:
Desktop computer (1) \$1,000

<u>EXPENDITURES</u>	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$361,547	\$364,756	\$700,891	\$481,314	\$586,835
Transfers	\$1,106,000	\$1,151,500	\$1,115,400	\$1,440,400	\$1,031,500
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,467,547	\$1,516,256	\$1,816,291	\$1,921,714	\$1,618,335

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530311	Legal	\$217,819	\$216,952	\$215,000	\$215,000	\$215,000
530312	Financial	\$0	\$0	\$2,500	\$2,500	\$2,500
530314	Consulting	\$15,000	\$13,750	\$65,000	\$65,000	\$25,000
530340	Other Svcs	\$717	\$726	\$750	\$750	\$750
530343	Other Svcs - Banking	\$5,673	\$5,862	\$5,150	\$5,150	\$5,000
555440	Rent / Lease	\$300	\$300	\$300	\$300	\$300
555480	Promotional / Advertising	\$238	\$0	\$0	\$0	\$0
580810	CRA District	\$46,800	\$52,166	\$64,407	\$64,407	\$89,385
580820	Grants/Aids - Private	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
599100	Contingency	\$0	\$0	\$272,784	\$53,207	\$173,900
	Total Operating	\$361,547	\$364,756	\$700,891	\$481,314	\$586,835
591201	To 2003 Debt Service	\$1,079,000	\$934,000	\$885,400	\$885,400	\$800,000
591202	To 1999 Debt Service	\$0	\$207,500	\$217,000	\$217,000	\$225,000
591240	To Central Winds GO Debt Service	\$27,000	\$10,000	\$13,000	\$313,000	\$6,500
591305	To Excellence in Customer Service	\$0	\$0	\$0	\$25,000	\$0
		\$1,106,000	\$1,151,500	\$1,115,400	\$1,440,400	\$1,031,500
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL GENERAL GOVERNMENT	\$1,467,547	\$1,516,256	\$1,816,291	\$1,921,714	\$1,618,335

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530311	Legal	\$217,819	\$216,952	\$215,000	\$215,000	\$215,000
530312	Financial	\$0	\$0	\$2,500	\$2,500	\$2,500
	Total Operating	\$217,819	\$216,952	\$217,500	\$217,500	\$217,500
		\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$217,819	\$216,952	\$217,500	\$217,500	\$217,500

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530314	Consulting	\$15,000	\$13,750	\$65,000	\$65,000	\$25,000
530340	Other Svcs	\$717	\$726	\$750	\$750	\$750
530343	Other Svcs - Banking	\$5,673	\$5,862	\$5,150	\$5,150	\$5,000
555440	Rent / Lease	\$300	\$300	\$300	\$300	\$300
555480	Promotional / Advertising	\$238	\$0	\$0	\$0	\$0
580810	CRA District	\$46,800	\$52,166	\$64,407	\$64,407	\$89,385
580820	Grants/Aids - Private	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
599100	Contingency (incl sick-leave buy-back)	\$0	\$0	\$272,784	\$53,207	\$173,900
	Total Operating	\$143,728	\$147,804	\$483,391	\$263,814	\$369,335
591201	To 2003 Debt Service	\$1,079,000	\$934,000	\$885,400	\$885,400	\$800,000
591202	To 1999 Debt Service	\$0	\$207,500	\$217,000	\$217,000	\$225,000
591240	To Central Winds GO Debt Service	\$27,000	\$10,000	\$13,000	\$313,000	\$6,500
591305	To Excellence in Customer Service	\$0	\$0	\$0	\$25,000	\$0
	Total Transfers	\$1,106,000	\$1,151,500	\$1,115,400	\$1,440,400	\$1,031,500
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$1,249,728	\$1,299,304	\$1,598,791	\$1,704,214	\$1,400,835

EXPENDITURES	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
Personal Services	\$920,842	\$981,400	\$1,121,915	\$1,142,352	\$1,135,599
Operating Expenses	\$707,985	\$731,044	\$777,840	\$807,989	\$926,542
Transfers	\$0	\$0	\$0	\$10,500	\$0
Capital Outlay	\$3,053	\$9,323	\$0	\$4,009	\$6,200
TOTAL EXPENDITURES	\$1,631,880	\$1,721,767	\$1,899,755	\$1,964,850	\$2,068,341

General - 1300

Finance & Admin Svcs. Director	1	1	1	1
Accountant	2	2	2	2
Management & Budget Analyst	1	1	1	1
Financial Analyst	1	1	1	1
Controller	1	1	1	1
Total	6	6	6	6

Human Resources - 1310

HR and Benefits Manager	1	1	1	1
Total	1	1	1	1

Utility Billing - 1360

Billing Operations Mgr	1	1	1	1
Utility Billing Analyst	1	1	1	
Utility Billing Specialist	1	1		
Ass't Manager			1	1
Customer Service Rep III	1	2	2	2
Total	4	5	5	4

TOTAL FULL-TIME PERSONNEL	11	12	12	11
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General - Part-Time - 1300

Accountant	0.25			
Accounts Payable Clerk	1.23	1.13	1.23	0.73
Data Entry Clerk				0.25
Total	1.48	1.13	1.23	0.98

Human Resources - Part-Time - 1310

Work Comp Benefit Liason			0.73	0.73
Total	0	0	0.73	0.73

Utility Billing - Part-Time - 1360

Customer Service Rep I	4.4	3.19	2.92	4.50
Total	4.40	3.19	2.92	4.50

TOTAL PART-TIME PERSONNEL	5.88	4.32	4.88	6.21
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Account Number	Description of Expenditure	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
510100	Base Wages/Salaries	\$688,170	\$689,077	\$783,686	\$783,686	\$809,717
510140	Overtime	\$2,870	\$9,937	\$7,849	\$7,849	\$7,573
510900	Reimbursements	\$0	\$0	\$0	\$19,937	\$0
520200	FICA	\$52,075	\$52,448	\$60,552	\$60,552	\$62,617
520220	Pension DB	\$121,786	\$144,924	\$150,767	\$150,767	\$117,920
520225	Pension DC	\$3,723	\$6,218	\$15,906	\$15,906	\$18,380
520230	Health Insurance	\$45,622	\$68,245	\$90,967	\$97,267	\$103,890
520240	Workers' Comp	\$1,096	\$919	\$1,188	\$1,188	\$1,202
520250	Unemployment	\$5,500	\$9,632	\$11,000	\$5,200	\$14,300
	Total Payroll	\$920,842	\$981,400	\$1,121,915	\$1,142,352	\$1,135,599
530312	Financial	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500
530314	Consulting	\$2,250	\$2,249	\$4,000	\$4,000	\$3,500
530315	Pre/Post Employment	\$514	\$834	\$560	\$560	\$60
530320	Accounting / Auditing	\$44,500	\$41,000	\$40,000	\$40,000	\$44,000
530340	Other Svcs	\$2,674	\$2,030	\$3,500	\$3,500	\$2,500
530341	Other Svcs - Contract / Admin	\$170,951	\$166,723	\$173,000	\$173,000	\$205,694
530342	Other Svcs - Maint / Licenses	\$10,107	\$9,802	\$11,500	\$10,418	\$2,650
530343	Other Svcs - Banking	\$0	\$0	\$0	\$0	\$0
530411	Communication - Phone	\$1,250	\$1,172	\$2,410	\$2,410	\$2,161
545300	R&M Mach & Equip	\$14	\$0	\$200	\$200	\$0
550510	Office	\$3,828	\$4,697	\$6,250	\$7,000	\$5,500
550520	Operating	\$1,266	\$630	\$1,400	\$1,400	\$1,050
550525	Operating - Small Tools	\$1,452	\$1,181	\$2,000	\$1,800	\$1,750
550526	Operating - Software	\$1,706	\$0	\$500	\$500	\$0
550527	Operating - Apparel	\$0	\$0	\$0	\$1,400	\$0
555400	Travel & Per Diem	\$1,185	\$291	\$900	\$900	\$1,000
555420	Postage / Freight	\$61,100	\$72,968	\$71,600	\$71,600	\$82,049
555441	Rent / Lease - Copy Machine	\$0	\$0	\$0	\$0	\$0
555450	Insurance	\$324,676	\$398,922	\$393,000	\$382,055	\$441,578
555451	Insurance - Settlements	\$44,070	\$168	\$25,000	\$61,855	\$75,000
555470	Printing / Binding	\$3,270	\$4,268	\$5,100	\$4,892	\$2,550
555480	Promotional / Advertising	\$787	\$660	\$800	\$800	\$2,600
555481	Promo - Employee Relations	\$7,254	\$3,554	\$5,800	\$9,379	\$23,375
555540	Dues/Reg/Pub	\$1,724	\$1,632	\$2,300	\$2,300	\$2,400
555550	Training	\$5,907	\$763	\$10,520	\$10,520	\$9,625
555551	Educational Incentive	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$707,985	\$731,044	\$777,840	\$807,989	\$926,542
591305	To Excellence in Customer Service	\$0	\$0	\$0	\$10,500	\$0
	Total Transfers	\$0	\$0	\$0	\$10,500	\$0
560640	Machinery & Equipment	\$0	\$0	\$0	\$4,009	\$0
560642	Mach & Equip - Data Proc	\$3,053	\$9,323	\$0	\$0	\$6,200
	Total Capital	\$3,053	\$9,323	\$0	\$4,009	\$6,200
	TOTAL FINANCE/ADMIN SVCS	\$1,631,880	\$1,721,767	\$1,899,755	\$1,964,850	\$2,068,341

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
510100	Base Wages/Salaries	\$320,439	\$347,558	\$376,545	\$376,545	\$375,346
510140	Overtime	\$168	\$5,231	\$3,484	\$3,484	\$4,319
510900	Reimbursements	\$0	\$0	\$0	\$10,375	\$0
520200	FICA	\$23,847	\$26,065	\$29,072	\$29,072	\$29,210
520220	Pension DB	\$71,948	\$88,807	\$85,659	\$85,659	\$89,231
520225	Pension DC	\$1,725	\$4,362	\$6,974	\$6,974	\$5,896
520230	Health Insurance	\$35,289	\$51,364	\$62,079	\$62,079	\$62,462
520240	Workers' Comp	\$510	\$464	\$566	\$566	\$575
	Total Payroll	\$453,926	\$523,851	\$564,379	\$574,754	\$567,039
530312	Financial	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500
530314	Consulting	\$1,000	\$1,000	\$0	\$0	\$0
530315	Pre/Post Employment	\$219	\$219	\$100	\$100	\$0
530320	Accounting / Auditing	\$19,750	\$20,500	\$20,000	\$20,000	\$22,000
530342	Other Svcs - Maint / Licenses	\$207	\$45	\$500	\$500	\$150
530411	Communication - Phone	\$960	\$960	\$960	\$960	\$845
550510	Office	\$1,935	\$1,706	\$2,200	\$2,200	\$2,200
550520	Operating	\$664	\$158	\$750	\$750	\$500
550525	Operating - Small Tools	\$825	\$249	\$750	\$750	\$500
550526	Operating - Software	\$356	\$0	\$500	\$500	\$0
555400	Travel & Per Diem	\$701	\$198	\$500	\$500	\$500
555420	Postage / Freight	\$2,665	\$2,526	\$2,500	\$2,500	\$2,600
555470	Printing / Binding	\$193	\$448	\$500	\$500	\$1,000
555480	Promotional / Advertising	\$635	\$660	\$800	\$800	\$1,000
555540	Dues/Reg/Pub	\$1,509	\$855	\$1,650	\$1,650	\$1,500
555550	Training	\$704	\$405	\$1,930	\$1,930	\$3,000
	Total Operating	\$49,823	\$47,429	\$51,140	\$51,140	\$53,295
560642	Mach & Equip - Data Proc	\$1,009	\$3,282	\$0	\$0	\$3,200
	Total Capital	\$1,009	\$3,282	\$0	\$0	\$3,200
	TOTAL	\$504,758	\$574,562	\$615,519	\$625,894	\$623,534

Capital:
 Desktop computer (1) \$1,000
 Department laptop (1) \$2,200
 \$3,200

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
510100	Base Wages/Salaries	\$43,565	\$51,139	\$71,961	\$71,961	\$73,099
510140	Overtime	\$0	\$0	\$200	\$200	\$0
510900	Reimbursements	\$0	\$0	\$0	\$2,158	\$0
520200	FICA	\$3,264	\$3,824	\$5,520	\$5,520	\$5,594
520220	Pension DB	\$11,225	\$14,688	\$17,113	\$17,113	\$17,722
520230	Health Insurance	\$379	\$1,843	\$370	\$6,670	\$13,507
520240	Workers' Comp	\$69	\$67	\$109	\$109	\$111
	Total Payroll	\$58,502	\$71,561	\$95,273	\$103,731	\$110,033
530314	Consulting	\$1,250	\$1,249	\$0	\$0	\$0
530315	Pre/Post Employment	\$0	\$41	\$60	\$60	\$60
530411	Communication - Phone	\$165	\$212	\$1,200	\$1,200	\$1,200
550510	Office	\$142	\$277	\$300	\$300	\$300
550520	Operating	\$123	\$32	\$150	\$150	\$100
550525	Operating - Small Tools	\$0	\$301	\$0	\$0	\$250
550526	Operating - Software	\$175	\$0	\$0	\$0	\$0
555400	Travel & Per Diem	\$428	\$0	\$250	\$250	\$250
555420	Postage / Freight	\$100	\$23	\$100	\$100	\$100
555470	Printing / Binding	\$0	\$0	\$100	\$210	\$50
555480	Promotional / Advertising	\$152	\$0	\$0	\$0	\$100
555481	Promo - Employee Relations	\$7,254	\$3,554	\$5,800	\$9,379	\$23,375
555540	Dues/Reg/Pub	\$215	\$668	\$650	\$650	\$700
555550	Training	\$5,054	\$209	\$7,295	\$7,295	\$500
	Total Operating	\$15,058	\$6,566	\$15,905	\$19,594	\$26,985
	Total Capital	\$0	\$0	\$0	\$2,300	\$0
	TOTAL	\$73,560	\$78,127	\$111,178	\$125,625	\$137,018

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
510100	Base Wages/Salaries	\$324,166	\$290,380	\$335,180	\$335,180	\$361,272
510140	Overtime	\$2,702	\$4,706	\$4,165	\$4,165	\$3,254
510900	Reimbursements	\$0	\$0	\$0	\$7,404	\$0
520200	FICA	\$24,964	\$22,559	\$25,960	\$25,960	\$27,813
520220	Pension DB	\$38,613	\$41,429	\$47,995	\$47,995	\$10,967
520225	Pension DC	\$1,998	\$1,856	\$8,932	\$8,932	\$12,484
520230	Health Insurance	\$9,954	\$15,038	\$28,518	\$28,518	\$27,921
520240	Workers' Comp	\$517	\$388	\$513	\$513	\$516
	Total Payroll	\$402,914	\$376,356	\$451,263	\$458,667	\$444,227
530314	Consulting	\$0	\$0	\$4,000	\$4,000	\$3,500
530315	Pre/Post Employment	\$295	\$574	\$400	\$400	\$0
530320	Accounting / Auditing	\$24,750	\$20,500	\$20,000	\$20,000	\$22,000
530340	Other Svcs	\$2,674	\$2,030	\$3,500	\$3,500	\$2,500
530341	Other Svcs - Contract / Admin	\$170,951	\$166,723	\$173,000	\$173,000	\$205,694
530342	Other Svcs - Maint / Licenses	\$9,900	\$9,757	\$11,000	\$9,918	\$2,500
530411	Communication - Phone	\$125	\$0	\$250	\$250	\$116
545300	R&M Mach & Equip	\$14	\$0	\$200	\$200	\$0
550510	Office	\$1,751	\$2,714	\$3,750	\$4,500	\$3,000
550520	Operating	\$479	\$440	\$500	\$500	\$450
550525	Operating - Small Tools	\$627	\$631	\$1,250	\$500	\$1,000
550526	Operating - Software	\$1,175	\$0	\$0	\$0	\$0
550527	Operating - Apparel	\$0	\$0	\$0	\$1,400	\$0
555400	Travel & Per Diem	\$56	\$93	\$150	\$150	\$250
555420	Postage / Freight	\$58,335	\$70,419	\$69,000	\$69,000	\$79,349
555450	Insurance	\$0	\$30,000	\$0	\$0	\$0
555470	Printing / Binding	\$3,077	\$3,820	\$4,500	\$4,182	\$1,500
555480	Promotional / Advertising	\$0	\$0	\$0	\$0	\$1,500
555540	Dues/Reg/Pub	\$0	\$109	\$0	\$0	\$200
555550	Training	\$149	\$149	\$1,295	\$1,295	\$5,900
	Total Operating	\$274,358	\$307,959	\$292,795	\$292,795	\$329,459
591305	To Excellence in Customer Service	\$0	\$0	\$0	\$10,500	\$0
	Total Transfers	\$0	\$0	\$0	\$10,500	\$0
560642	Mach & Equip - Data Proc	\$2,044	\$6,041	\$0	\$0	\$3,000
	Total Capital	\$2,044	\$6,041	\$0	\$0	\$3,000
	TOTAL	\$679,316	\$690,356	\$744,058	\$761,962	\$776,686

Capital:
Desktop computer (3) \$3,000

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
520250	Unemployment	\$5,500	\$9,632	\$11,000	\$5,200	\$14,300
	Total Payroll	\$5,500	\$9,632	\$11,000	\$5,200	\$14,300
550525	Operating - Small Tools	\$0	\$0	\$0	\$550	\$0
555450	Insurance	\$324,676	\$368,922	\$393,000	\$382,055	\$441,578
555451	Insurance - Settlements	\$44,070	\$168	\$25,000	\$61,855	\$75,000
555550	Training	\$0	\$0	\$0	\$0	\$225
	Total Operating	\$368,746	\$369,090	\$418,000	\$444,460	\$516,803
560640	Machinery & Equipment	\$0	\$0	\$0	\$1,709	\$0
	Total Capital	\$0	\$0	\$0	\$1,709	\$0
	TOTAL	\$374,246	\$378,722	\$429,000	\$451,369	\$531,103

EXPENDITURES	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
Personal Services	\$614,176	\$531,123	\$490,793	\$511,900	\$541,051
Operating Expenses	\$253,812	\$305,634	\$333,695	\$329,195	\$280,591
Transfers	\$0	\$0	\$124,000	\$251,809	\$0
Capital Outlay	\$16,409	\$68,412	\$144,300	\$153,750	\$94,767
TOTAL EXPENDITURES	\$884,397	\$905,169	\$1,092,788	\$1,246,654	\$916,409

General - 1600

IS Director	1	1	1	1
Network Administrator	1	1	1	1
Projects & Application Support	1	1	1	1
Projects Clerk	1	1	1	1
Computer Lab Tech	1	1	2	3
IS Coordinator & Security Admin	1	1		
Systems Administrator	1	1		
Total	7	7	6	7

Kiva/GIS - 1620

Systems Analyst/Kiva Admin	1	1	1	
Total	1	1	1	

TOTAL FULL-TIME PERSONNEL	8	8	7	7
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<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
510100	Base Wages/Salaries	\$421,968	\$365,448	\$336,133	\$336,133	\$369,849
510140	Overtime	\$10,473	\$15,568	\$6,541	\$11,041	\$4,995
510900	Reimbursements	\$0	\$0	\$0	\$16,607	\$0
520200	FICA	\$32,041	\$28,408	\$26,215	\$26,215	\$28,820
520220	Pension DB	\$97,087	\$82,026	\$67,891	\$67,891	\$61,077
520225	Pension DC	\$2,685	\$4,321	\$10,302	\$10,302	\$11,635
520230	Health Insurance	\$49,226	\$34,846	\$43,196	\$43,196	\$64,100
520240	Workers' Comp	\$696	\$506	\$515	\$515	\$575
	Total Payroll	\$614,176	\$531,123	\$490,793	\$511,900	\$541,051
530314	Consulting	\$14,970	\$42,606	\$17,000	\$15,000	\$12,000
530315	Pre/Post Employment	\$151	\$192	\$0	\$0	\$0
530342	Other Svcs - Maint / Licenses	\$192,247	\$222,996	\$261,703	\$259,203	\$213,286
530411	Communication - Phone	\$24,471	\$19,999	\$25,220	\$25,220	\$25,076
545110	R&M Bldgs - City Hall	\$78	\$200	\$500	\$500	\$500
545300	R&M Mach & Equip	\$0	\$0	\$300	\$300	\$1,850
550510	Office	\$5,741	\$4,024	\$5,800	\$5,800	\$5,700
550520	Operating	\$260	\$726	\$800	\$800	\$1,275
550525	Operating - Small Tools	\$1,298	\$4,473	\$6,905	\$6,905	\$6,185
550526	Operating - Software	\$1,952	\$120	\$597	\$597	\$1,320
555400	Travel & Per Diem	\$211	\$450	\$1,000	\$1,000	\$882
555420	Postage / Freight	\$2	\$35	\$50	\$50	\$50
555441	Rent / Lease - Copy Machine	\$9,459	\$8,109	\$8,000	\$8,000	\$8,817
555470	Printing / Binding	\$0	\$0	\$300	\$300	\$0
555540	Dues/Reg/Pub	\$2,458	\$705	\$1,100	\$1,100	\$700
555550	Training	\$514	\$999	\$4,420	\$4,420	\$2,950
	Total Operating	\$253,812	\$305,634	\$333,695	\$329,195	\$280,591
591305	To Excellence in Customer Service	\$0	\$0	\$124,000	\$251,809	\$0
	Total Transfers	\$0	\$0	\$124,000	\$251,809	\$0
560642	Mach & Equip - Data Proc	\$13,992	\$65,932	\$134,300	\$143,750	\$93,447
560680	Intangibles	\$2,417	\$2,480	\$10,000	\$10,000	\$1,320
	Total Capital	\$16,409	\$68,412	\$144,300	\$153,750	\$94,767
	TOTAL INFO SVCS	\$884,397	\$905,169	\$1,092,788	\$1,246,654	\$916,409

Account Number	Description of Expenditure	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
510100	Base Wages/Salaries	\$352,735	\$294,814	\$286,147	\$286,147	\$369,849
510140	Overtime	\$10,473	\$15,568	\$6,541	\$11,041	\$4,995
510900	Reimbursements	\$0	\$0	\$0	\$11,363	\$0
520200	FICA	\$26,890	\$23,274	\$22,391	\$22,391	\$28,820
520220	Pension DB	\$78,840	\$59,474	\$51,560	\$51,560	\$61,077
520225	Pension DC	\$2,685	\$4,321	\$10,302	\$10,302	\$11,635
520230	Health Insurance	\$42,021	\$31,502	\$42,843	\$42,843	\$64,100
520240	Workers' Comp	\$585	\$412	\$440	\$440	\$575
	Total Payroll	\$514,229	\$429,365	\$420,224	\$436,087	\$541,051
530314	Consulting	\$14,970	\$42,606	\$17,000	\$15,000	\$12,000
530315	Pre/Post Employment	\$151	\$192	\$0	\$0	\$0
530342	Other Svcs - Maint / Licenses	\$163,370	\$193,367	\$260,867	\$258,367	\$212,450
530411	Communication - Phone	\$13,032	\$10,464	\$14,960	\$14,960	\$15,876
545110	R&M Bldgs - City Hall	\$0	\$200	\$0	\$0	\$0
545300	R&M Mach & Equip	\$0	\$0	\$300	\$300	\$1,850
550510	Office	\$422	\$415	\$800	\$800	\$700
550520	Operating	\$0	\$464	\$300	\$300	\$775
550525	Operating - Small Tools	\$376	\$4,473	\$6,905	\$6,905	\$5,170
550526	Operating - Software	\$1,952	\$120	\$597	\$597	\$1,320
555400	Travel & Per Diem	\$211	\$450	\$1,000	\$1,000	\$882
555420	Postage / Freight	\$2	\$35	\$50	\$50	\$50
555441	Rent / Lease - Copy Machine	\$0	\$280	\$0	\$0	\$0
555470	Printing / Binding	\$0	\$0	\$300	\$300	\$0
555540	Dues/Reg/Pub	\$2,458	\$705	\$1,100	\$1,100	\$700
555550	Training	\$436	\$999	\$4,420	\$4,420	\$2,950
555551	Educational Incentive	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$197,380	\$254,770	\$308,599	\$304,099	\$254,723
591305	To Excellence in Customer Service	\$0	\$0	\$124,000	\$251,809	\$0
	Total Transfers	\$0	\$0	\$124,000	\$251,809	\$0
560642	Mach & Equip - Data Proc	\$13,992	\$65,932	\$134,300	\$143,750	\$93,447
560680	Intangibles	\$2,417	\$2,480	\$10,000	\$10,000	\$1,320
	Total Capital	\$16,409	\$68,412	\$144,300	\$153,750	\$94,767
	TOTAL	\$728,018	\$752,547	\$997,123	\$1,145,745	\$890,541

Capital:

Nimble SC220 Flash Upgrade 1.2TB on CD Nimble	\$8,683
Nimble Storage Device (Phase 2 - City Hall)	\$83,000
Laptop (1)	\$1,764
Dameware upgrade	<u>\$1,320</u>
	\$94,767

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
510100	Base Wages/Salaries	\$69,233	\$70,634	\$49,986	\$49,986	\$0
510900	Reimbursements	\$0	\$0	\$0	\$5,244	\$0
520200	FICA	\$5,151	\$5,134	\$3,824	\$3,824	\$0
520220	Pension DB	\$18,247	\$22,552	\$16,331	\$16,331	\$0
520230	Health Insurance	\$7,205	\$3,344	\$353	\$353	\$0
520240	Workers' Comp	\$111	\$94	\$75	\$75	\$0
	Total Payroll	\$99,947	\$101,758	\$70,569	\$75,813	\$0
530342	Other Svcs - Maint / Licenses	\$27,965	\$28,717	\$0	\$0	\$0
530411	Communication - Phone	\$960	\$960	\$960	\$960	\$0
550510	Office	\$74	\$0	\$0	\$0	\$0
555550	Training	\$78	\$0	\$0	\$0	\$0
	Total Operating	\$29,077	\$29,677	\$960	\$960	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$129,024	\$131,435	\$71,529	\$76,773	\$0

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530342	Other Svcs - Maint / Licenses	\$912	\$912	\$836	\$836	\$836
530411	Communication - Phone	\$10,479	\$8,575	\$9,300	\$9,300	\$9,200
545110	R&M Bldgs - City Hall	\$78	\$0	\$500	\$500	\$500
550510	Office	\$5,245	\$3,609	\$5,000	\$5,000	\$5,000
550520	Operating	\$260	\$262	\$500	\$500	\$500
550525	Operating - Small Tools	\$922	\$0	\$0	\$0	\$1,015
555441	Rent / Lease - Copy Machine	\$9,459	\$7,829	\$8,000	\$8,000	\$8,817
	Total Operating	\$27,355	\$21,187	\$24,136	\$24,136	\$25,868
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$27,355	\$21,187	\$24,136	\$24,136	\$25,868

EXPENDITURES	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
Personal Services	\$734,552	\$768,468	\$828,027	\$838,030	\$846,193
Operating Expenses	\$206,200	\$233,329	\$300,400	\$297,200	\$257,422
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$940,752	\$1,001,797	\$1,128,427	\$1,135,230	\$1,103,615

Administration - 4100

Public Works Supervisor	1	1	1	1
Administrative Secretary	1	1	1	1
Total	2	2	2	2

Roads - 4110

Team Leader	1	1	1	1
Maintenance Mechanic	1	4	4	4
Maintenance Worker	7	5	5	5
Sign Maintenance Technician	1	0		
Total	10	10	10	10

Facility Maintenance - 1930

Facilities Technician	1	1	1	1
Total	1	1	1	1

Fleet Maintenance - 1940

Fleet Supervisor	1	1	1	1
Mechanic	2	2	2	2
Total	3	3	3	3

TOTAL FULL-TIME PERSONNEL	16	16	16	16
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<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
510100	Base Wages/Salaries	\$478,242	\$475,893	\$497,890	\$496,090	\$511,698
510140	Overtime	\$2,364	\$1,541	\$8,313	\$8,313	\$6,702
510900	Reimbursements	\$0	\$0	\$0	\$11,803	\$0
520200	FICA	\$36,544	\$36,067	\$38,725	\$38,725	\$39,872
520220	Pension DB	\$97,597	\$117,648	\$116,081	\$116,081	\$112,013
520225	Pension DC	\$6,038	\$7,812	\$11,842	\$11,842	\$13,165
520230	Health Insurance	\$95,097	\$113,200	\$132,311	\$132,311	\$143,144
520240	Workers' Comp	\$18,670	\$16,307	\$22,865	\$22,865	\$19,599
	Total Payroll	\$734,552	\$768,468	\$828,027	\$838,030	\$846,193
530315	Pre/Post Employment	\$800	\$288	\$700	\$1,500	\$1,200
530341	Other Svcs - Contract / Admin	\$9,660	\$7,973	\$9,500	\$9,500	\$8,500
530342	Other Svcs - Maint / Licenses	\$5,500	\$5,482	\$6,400	\$6,400	\$6,400
530411	Communication - Phone	\$524	\$480	\$800	\$800	\$580
530413	Communication - R&M	\$1,632	\$768	\$1,900	\$1,900	\$1,800
540430	Utilities	\$64,863	\$63,130	\$73,500	\$73,500	\$67,500
545100	R&M Buildings	\$968	\$38,768	\$83,600	\$83,600	\$53,600
545110	R&M Bldgs - City Hall	\$35,384	\$33,971	\$27,000	\$27,000	\$30,000
545120	R&M Bldgs - Util / PW Compound	\$545	\$851	\$900	\$900	\$900
545270	R&M Infra - Grounds	\$5,793	\$7,189	\$8,200	\$8,200	\$10,700
545300	R&M Mach & Equip	\$7,845	\$5,770	\$6,400	\$6,400	\$6,400
545310	R&M M&E - Vehicles	\$8,052	\$9,075	\$8,500	\$10,300	\$9,700
545412	R&M Trans - Traffic Control	\$5,885	\$2,672	\$0	\$0	\$0
550510	Office	\$214	\$428	\$600	\$600	\$600
550520	Operating	\$531	\$654	\$1,000	\$1,000	\$900
550522	Operating - Tires / Filters	\$3,499	\$3,038	\$4,900	\$4,900	\$3,700
550523	Operating - Janitorial	\$3,790	\$2,945	\$4,550	\$4,550	\$4,350
550525	Operating - Small Tools	\$4,862	\$4,714	\$4,900	\$4,900	\$4,400
550527	Operating - Apparel	\$5,992	\$6,298	\$7,150	\$7,150	\$7,312
552000	Fuel	\$37,883	\$37,165	\$42,400	\$37,400	\$34,580
555400	Travel & Per Diem	\$0	\$0	\$100	\$100	\$100
555420	Postage / Freight	\$215	\$90	\$400	\$400	\$200
555442	Rent / Lease - Equipment	\$0	\$0	\$200	\$200	\$200
555470	Printing / Binding	\$0	\$65	\$100	\$100	\$100
555540	Dues/Reg/Pub	\$140	\$80	\$200	\$200	\$200
555550	Training	\$1,623	\$1,435	\$6,500	\$5,700	\$3,500
	Total Operating	\$206,200	\$233,329	\$300,400	\$297,200	\$257,422
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL PUBLIC WORKS	\$940,752	\$1,001,797	\$1,128,427	\$1,135,230	\$1,103,615

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
510100	Base Wages/Salaries	\$82,754	\$81,543	\$80,536	\$80,536	\$82,889
510140	Overtime	\$0	\$0	\$0	\$0	\$101
510900	Reimbursements	\$0	\$0	\$0	\$2,708	\$0
520200	FICA	\$6,300	\$6,184	\$6,161	\$6,161	\$6,546
520220	Pension DB	\$14,448	\$18,494	\$17,653	\$17,653	\$18,127
520225	Pension DC	\$2,035	\$1,750	\$2,082	\$2,082	\$2,166
520230	Health Insurance	\$14,229	\$16,784	\$17,237	\$17,237	\$19,206
520240	Workers' Comp	\$968	\$826	\$927	\$927	\$1,304
	Total Payroll	\$120,734	\$125,581	\$124,596	\$127,304	\$130,339
530342	Other Svcs - Maint / Licenses	\$2,481	\$2,439	\$3,000	\$3,000	\$3,000
530411	Communication - Phone	\$524	\$480	\$700	\$700	\$480
530413	Communication - R&M	\$156	\$0	\$200	\$200	\$200
540430	Utilities	\$11,995	\$13,954	\$16,000	\$16,000	\$15,000
545100	R&M Buildings	\$968	\$3,520	\$3,600	\$3,600	\$3,600
545310	R&M M&E - Vehicles	\$75	\$0	\$100	\$100	\$100
550510	Office	\$214	\$428	\$600	\$600	\$600
550520	Operating	\$0	\$281	\$300	\$300	\$200
550522	Operating - Tires / Filters	\$223	\$0	\$100	\$100	\$100
550523	Operating - Janitorial	\$175	\$192	\$200	\$200	\$200
550525	Operating - Small Tools	\$339	\$123	\$200	\$200	\$200
550527	Operating - Apparel	\$260	\$335	\$350	\$350	\$350
552000	Fuel	\$1,185	\$1,010	\$1,400	\$1,400	\$854
555400	Travel & Per Diem	\$0	\$0	\$100	\$100	\$100
555420	Postage / Freight	\$215	\$90	\$400	\$400	\$200
555470	Printing / Binding	\$0	\$65	\$100	\$100	\$100
555540	Dues/Reg/Pub	\$140	\$80	\$200	\$200	\$200
555550	Training	\$1,623	\$1,435	\$6,500	\$5,700	\$3,500
	Total Operating	\$20,573	\$24,432	\$34,050	\$33,250	\$28,984
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$141,307	\$150,013	\$158,646	\$160,554	\$159,323

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
510100	Base Wages/Salaries	\$250,064	\$251,803	\$273,400	\$271,600	\$280,429
510140	Overtime	\$2,050	\$1,269	\$5,437	\$5,437	\$4,001
510900	Reimbursements	\$0	\$0	\$0	\$5,173	\$0
520200	FICA	\$19,156	\$19,200	\$21,331	\$21,331	\$21,771
520220	Pension DB	\$60,606	\$70,527	\$69,736	\$69,736	\$64,433
520225	Pension DC	\$2	\$1,928	\$5,182	\$5,182	\$6,269
520230	Health Insurance	\$53,995	\$66,050	\$80,723	\$80,723	\$94,476
520240	Workers' Comp	\$14,705	\$12,807	\$18,602	\$18,602	\$14,784
	Total Payroll	\$400,578	\$423,584	\$474,411	\$477,784	\$486,163
530315	Pre/Post Employment	\$730	\$253	\$600	\$1,400	\$1,000
530413	Communication - R&M	\$1,128	\$768	\$1,300	\$1,300	\$1,200
545300	R&M Mach & Equip	\$7,845	\$5,698	\$6,000	\$6,000	\$6,000
545310	R&M M&E - Vehicles	\$7,076	\$8,372	\$7,500	\$9,300	\$8,500
545412	R&M Trans - Traffic Control	\$5,885	\$2,672	\$0	\$0	\$0
550520	Operating	\$112	\$0	\$200	\$200	\$200
550522	Operating - Tires / Filters	\$3,075	\$2,528	\$4,000	\$4,000	\$3,000
550523	Operating - Janitorial	\$721	\$252	\$1,000	\$1,000	\$800
550525	Operating - Small Tools	\$3,155	\$2,950	\$3,000	\$3,000	\$3,000
550527	Operating - Apparel	\$4,561	\$4,623	\$5,200	\$5,200	\$5,200
552000	Fuel	\$22,097	\$20,123	\$25,000	\$20,000	\$17,722
	Total Operating	\$56,385	\$48,239	\$53,800	\$51,400	\$46,622
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$456,963	\$471,823	\$528,211	\$529,184	\$532,785

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
510100	Base Wages/Salaries	\$31,395	\$30,387	\$30,729	\$30,729	\$31,865
510140	Overtime	\$16	\$127	\$614	\$614	\$600
520200	FICA	\$2,398	\$2,241	\$2,398	\$2,398	\$2,486
520220	Pension DB	\$0	\$0	\$0	\$0	\$201
520225	Pension DC	\$2,116	\$2,287	\$2,348	\$2,348	\$2,390
520230	Health Insurance	\$7,073	\$6,793	\$8,550	\$8,550	\$6,257
520240	Workers' Comp	\$835	\$747	\$920	\$920	\$969
	Total Payroll	\$43,833	\$42,582	\$45,559	\$46,052	\$44,768
530315	Pre/Post Employment	\$0	\$0	\$0	\$0	\$100
530341	Other Svcs - Contract / Admin	\$9,660	\$7,973	\$9,500	\$9,500	\$8,500
530413	Communication - R&M	\$156	\$0	\$200	\$200	\$200
540430	Utilities	\$49,533	\$45,526	\$53,000	\$53,000	\$48,000
545100	R&M Buildings	\$0	\$35,248	\$80,000	\$80,000	\$50,000
545110	R&M Bldgs - City Hall	\$35,384	\$33,971	\$27,000	\$27,000	\$30,000
545270	R&M Infra - Grounds	\$5,793	\$7,189	\$8,200	\$8,200	\$10,700
545300	R&M Mach & Equip	\$0	\$35	\$100	\$100	\$100
545310	R&M M&E - Vehicles	\$541	\$350	\$500	\$500	\$700
550520	Operating	\$24	\$0	\$100	\$100	\$100
550522	Operating - Tires / Filters	\$123	\$418	\$300	\$300	\$300
550523	Operating - Janitorial	\$2,599	\$2,152	\$3,000	\$3,000	\$3,000
550525	Operating - Small Tools	\$817	\$943	\$1,000	\$1,000	\$700
550527	Operating - Apparel	\$197	\$221	\$300	\$300	\$462
552000	Fuel	\$2,981	\$2,934	\$3,000	\$3,000	\$3,004
555442	Rent / Lease - Equipment	\$0	\$0	\$100	\$100	\$100
	Total Operating	\$107,808	\$136,960	\$186,300	\$186,300	\$155,966
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$151,641	\$179,542	\$231,859	\$232,352	\$200,734

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
510100	Base Wages/Salaries	\$114,029	\$112,160	\$113,225	\$113,225	\$116,515
510140	Overtime	\$298	\$145	\$2,262	\$2,262	\$2,000
510900	Reimbursements	\$0	\$0	\$0	\$3,429	\$0
520200	FICA	\$8,690	\$8,442	\$8,835	\$8,835	\$9,069
520220	Pension DB	\$22,543	\$28,627	\$28,692	\$28,692	\$29,252
520225	Pension DC	\$1,885	\$1,847	\$2,230	\$2,230	\$2,340
520230	Health Insurance	\$19,800	\$23,573	\$25,801	\$25,801	\$23,205
520240	Workers' Comp	\$2,162	\$1,927	\$2,416	\$2,416	\$2,542
	Total Payroll	\$169,407	\$176,721	\$183,461	\$186,890	\$184,923
530315	Pre/Post Employment	\$70	\$35	\$100	\$100	\$100
530342	Other Svcs - Maint / Licenses	\$3,019	\$3,043	\$3,400	\$3,400	\$3,400
530411	Communication - Phone	\$0	\$0	\$100	\$100	\$100
530413	Communication - R&M	\$192	\$0	\$200	\$200	\$200
540430	Utilities	\$3,335	\$3,650	\$4,500	\$4,500	\$4,500
545120	R&M Bldgs - Util / PW Compound	\$545	\$851	\$900	\$900	\$900
545300	R&M Mach & Equip	\$0	\$37	\$300	\$300	\$300
545310	R&M M&E - Vehicles	\$360	\$353	\$400	\$400	\$400
550520	Operating	\$395	\$373	\$400	\$400	\$400
550522	Operating - Tires / Filters	\$78	\$92	\$500	\$500	\$300
550523	Operating - Janitorial	\$295	\$349	\$350	\$350	\$350
550525	Operating - Small Tools	\$551	\$698	\$700	\$700	\$500
550527	Operating - Apparel	\$974	\$1,119	\$1,300	\$1,300	\$1,300
552000	Fuel	\$11,620	\$13,098	\$13,000	\$13,000	\$13,000
555442	Rent / Lease - Equipment	\$0	\$0	\$100	\$100	\$100
	Total Operating	\$21,434	\$23,698	\$26,250	\$26,250	\$25,850
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$190,841	\$200,419	\$209,711	\$213,140	\$210,773

EXPENDITURES	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
Personal Services	\$511,921	\$525,702	\$476,073	\$486,022	\$449,374
Operating Expenses	\$895,258	\$912,498	\$1,061,190	\$1,067,690	\$1,094,537
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$12,384	\$27,099	\$3,000	\$43,902	\$3,000
TOTAL EXPENDITURES	\$1,419,563	\$1,465,299	\$1,540,263	\$1,597,614	\$1,546,911

Administration & Planning - 1500

Community Development Director	1	1	1	1
Administrative Assistant	1	1	1	1
Total	2	2	2	2

Planning - 1510

Senior Planner	1	1	1	1
Planner	1	1	1	1
Total	2	2	2	2

Urban Beautification - 1520

Urban Beautification Mgr/Coord	1	1	1	1
Maintenance Worker	1	1	1	1
Total	2	2	2	1

TOTAL FULL-TIME PERSONNEL	6	6	6	5
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Urban Beautification - Part-Time - 1520

Maintenance Worker				1.25
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TOTAL PART-TIME PERSONNEL	0.00	0.00	0.00	1.25
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Account Number	Description of Expenditure	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
510100	Base Wages/Salaries	\$353,646	\$361,552	\$317,840	\$317,840	\$320,134
510140	Overtime	\$1,861	\$604	\$3,541	\$3,541	\$2,480
510900	Reimbursements	\$0	\$0	\$0	\$9,949	\$0
520200	FICA	\$25,168	\$24,876	\$24,586	\$24,586	\$24,698
520220	Pension DB	\$64,952	\$71,122	\$43,927	\$43,927	\$35,851
520225	Pension DC	\$8,576	\$8,680	\$14,253	\$14,253	\$12,424
520230	Health Insurance	\$52,373	\$54,081	\$66,998	\$66,998	\$50,884
520240	Workers' Comp	\$5,345	\$4,787	\$4,928	\$4,928	\$2,903
	Total Payroll	\$511,921	\$525,702	\$476,073	\$486,022	\$449,374
530314	Consulting	\$5,805	\$3,578	\$4,500	\$4,500	\$38,050
530315	Pre/Post Employment	\$103	\$76	\$0	\$35	\$350
530340	Other Svcs	\$150	\$45	\$200	\$200	\$200
530411	Communication - Phone	\$1,440	\$1,360	\$1,920	\$1,920	\$1,920
540430	Utilities	\$43,859	\$35,882	\$51,000	\$51,000	\$46,400
540434	Streetlights	\$430,597	\$443,898	\$479,800	\$479,800	\$489,997
545270	R&M Infra - Grounds	\$388,167	\$393,344	\$486,000	\$494,000	\$478,255
545300	R&M Mach & Equip	\$58	\$627	\$800	\$500	\$500
545310	R&M M&E - Vehicles	\$1,621	\$779	\$2,000	\$2,084	\$1,700
550510	Office	\$1,923	\$1,874	\$3,525	\$3,525	\$4,100
550520	Operating	\$0	\$25	\$300	\$614	\$300
550522	Operating - Tires / Filters	\$0	\$817	\$1,600	\$1,502	\$1,300
550525	Operating - Small Tools	\$903	\$459	\$1,200	\$1,000	\$730
550526	Operating - Software	\$1,215	\$500	\$500	\$500	\$600
550527	Operating - Apparel	\$0	\$45	\$300	\$300	\$450
552000	Fuel	\$5,610	\$4,279	\$5,800	\$4,150	\$3,393
555400	Travel & Per Diem	\$1,622	\$3,203	\$3,000	\$2,826	\$3,125
555420	Postage / Freight	\$622	\$589	\$775	\$557	\$775
555470	Printing / Binding	\$12	\$0	\$220	\$220	\$280
555480	Promotional / Advertising	\$5,451	\$15,327	\$9,200	\$10,558	\$13,300
555540	Dues/Reg/Pub	\$3,472	\$3,143	\$4,350	\$4,204	\$4,462
555550	Training	\$2,628	\$2,648	\$4,200	\$3,695	\$4,350
560630	Infrastructure	\$0	\$0	\$3,000	\$3,000	\$3,000
	Total Operating	\$895,258	\$912,498	\$1,064,190	\$1,070,690	\$1,097,537
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$2,213	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$10,171	\$27,099	\$0	\$40,902	\$0
	Total Capital	\$12,384	\$27,099	\$0	\$40,902	\$0
TOTAL COMMUNITY DEVELOPMENT		\$1,419,563	\$1,465,299	\$1,540,263	\$1,597,614	\$1,546,911

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
510100	Base Wages/Salaries	\$138,498	\$147,813	\$137,330	\$137,330	\$150,416
510140	Overtime	\$0	\$0	\$0	\$0	\$480
510900	Reimbursements	\$0	\$0	\$0	\$7,402	\$0
520200	FICA	\$9,892	\$10,639	\$10,506	\$10,506	\$11,545
520220	Pension DB	\$37,973	\$44,300	\$34,832	\$34,832	\$35,181
520225	Pension DC	\$0	\$0	\$2,496	\$2,496	\$2,589
520230	Health Insurance	\$17,395	\$22,339	\$24,765	\$24,765	\$27,367
520240	Workers' Comp	\$221	\$196	\$205	\$205	\$229
	Total Payroll	\$203,979	\$225,287	\$210,134	\$217,536	\$227,807
530314	Consulting	\$5,805	\$3,578	\$4,500	\$4,500	\$38,050
530315	Pre/Post Employment	\$0	\$76	\$0	\$35	\$100
530411	Communication - Phone	\$960	\$960	\$960	\$960	\$960
545300	R&M Mach & Equip	\$0	\$627	\$300	\$0	\$0
545310	R&M M&E - Vehicles	\$100	\$89	\$200	\$284	\$500
550510	Office	\$1,680	\$1,734	\$2,600	\$2,600	\$2,700
550520	Operating	\$0	\$25	\$100	\$414	\$100
550522	Operating - Tires / Filters	\$0	\$0	\$400	\$302	\$300
550525	Operating - Small Tools	\$236	\$155	\$200	\$0	\$200
550526	Operating - Software	\$213	\$0	\$0	\$0	\$100
552000	Fuel	\$274	\$389	\$400	\$250	\$440
555400	Travel & Per Diem	\$453	\$177	\$500	\$930	\$400
555420	Postage / Freight	\$622	\$589	\$750	\$532	\$750
555470	Printing / Binding	\$0	\$0	\$40	\$40	\$100
555480	Promotional / Advertising	\$323	\$711	\$400	\$0	\$2,000
555540	Dues/Reg/Pub	\$1,812	\$1,892	\$2,000	\$1,854	\$1,792
555550	Training	\$384	\$483	\$1,000	\$720	\$1,300
	Total Operating	\$12,862	\$11,485	\$14,350	\$13,421	\$49,792
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$216,841	\$236,772	\$224,484	\$230,957	\$277,599

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
510100	Base Wages/Salaries	\$117,315	\$116,162	\$116,829	\$116,829	\$107,387
510140	Overtime	(\$83)	\$0	\$0	\$0	\$0
510900	Reimbursements	\$0	\$0	\$0	\$2,547	\$0
520200	FICA	\$7,686	\$7,841	\$8,937	\$8,937	\$8,217
520220	Pension DB	\$0	\$0	\$0	\$0	\$0
520225	Pension DC	\$8,576	\$8,680	\$8,757	\$8,757	\$8,055
520230	Health Insurance	\$20,712	\$16,338	\$25,118	\$25,118	\$23,340
520240	Workers' Comp	\$186	\$153	\$174	\$174	\$67
	Total Payroll	\$154,392	\$149,174	\$159,815	\$162,362	\$147,066
550510	Office	\$0	\$13	\$300	\$300	\$1,000
550520	Operating	\$0	\$0	\$100	\$100	\$100
550525	Operating - Small Tools	\$111	\$111	\$500	\$500	\$230
550526	Operating - Software	\$789	\$500	\$500	\$500	\$500
555400	Travel & Per Diem	\$1,169	\$2,820	\$2,500	\$1,896	\$2,725
555470	Printing / Binding	\$0	\$0	\$80	\$80	\$80
555480	Promotional / Advertising	\$2,974	\$7,114	\$3,000	\$4,758	\$4,800
555540	Dues/Reg/Pub	\$1,120	\$1,111	\$1,800	\$1,800	\$1,570
555550	Training	\$1,324	\$1,810	\$2,500	\$2,275	\$2,550
	Total Operating	\$7,487	\$13,479	\$11,280	\$12,209	\$13,555
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$2,213	\$0	\$0	\$0	\$0
	Total Capital	\$2,213	\$0	\$0	\$0	\$0
	TOTAL	\$164,092	\$162,653	\$171,095	\$174,571	\$160,621

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
510100	Base Wages/Salaries	\$97,833	\$97,577	\$63,681	\$63,681	\$62,331
510140	Overtime	\$1,944	\$604	\$3,541	\$3,541	\$2,000
510900	Reimbursements	\$0	\$0	\$0	\$0	\$0
520200	FICA	\$7,590	\$6,396	\$5,143	\$5,143	\$4,936
520220	Pension DB	\$26,979	\$26,822	\$9,095	\$9,095	\$670
520225	Pension DC	\$0	\$0	\$3,000	\$3,000	\$1,780
520230	Health Insurance	\$14,266	\$15,404	\$17,115	\$17,115	\$177
520240	Workers' Comp	\$4,938	\$4,438	\$4,549	\$4,549	\$2,607
	Total Payroll	\$153,550	\$151,241	\$106,124	\$106,124	\$74,501
530315	Pre/Post Employment	\$103	\$0	\$0	\$0	\$250
530340	Other Svcs	\$150	\$45	\$200	\$200	\$200
530411	Communication - Phone	\$480	\$400	\$960	\$960	\$960
540430	Utilities	\$43,859	\$35,882	\$51,000	\$51,000	\$46,400
545270	R&M Infra - Grounds	\$387,882	\$392,528	\$485,000	\$493,000	\$477,255
545300	R&M Mach & Equip	\$58	\$0	\$500	\$500	\$500
545310	R&M M&E - Vehicles	\$1,521	\$690	\$1,800	\$1,800	\$1,200
550510	Office	\$243	\$127	\$625	\$625	\$400
550520	Operating	\$0	\$0	\$100	\$100	\$100
550522	Operating - Tires / Filters	\$0	\$817	\$1,200	\$1,200	\$1,000
550525	Operating - Small Tools	\$556	\$193	\$500	\$500	\$300
550526	Operating - Software	\$213	\$0	\$0	\$0	\$0
550527	Operating - Apparel	\$0	\$45	\$300	\$300	\$450
552000	Fuel	\$5,336	\$3,890	\$5,400	\$3,900	\$2,953
555400	Travel & Per Diem	\$0	\$206	\$0	\$0	\$0
555420	Postage / Freight	\$0	\$0	\$25	\$25	\$25
555470	Printing / Binding	\$12	\$0	\$100	\$100	\$100
555480	Promotional / Advertising	\$2,154	\$7,502	\$5,800	\$5,800	\$6,500
555540	Dues/Reg/Pub	\$540	\$140	\$550	\$550	\$1,100
555550	Training	\$920	\$355	\$700	\$700	\$500
	Total Operating	\$444,027	\$442,820	\$554,760	\$561,260	\$540,193
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$10,171	\$27,099	\$0	\$40,902	\$0
	Total Capital	\$10,171	\$27,099	\$0	\$40,902	\$0
	TOTAL	\$607,748	\$621,160	\$660,884	\$708,286	\$614,694

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
540434	Streetlights	\$430,597	\$443,898	\$479,800	\$479,800	\$489,997
545270	R&M Infra - Grounds	\$285	\$816	\$1,000	\$1,000	\$1,000
	Total Operating	\$430,882	\$444,714	\$480,800	\$480,800	\$490,997
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560630	Infrastructure	\$0	\$0	\$3,000	\$3,000	\$3,000
	Total Capital	\$0	\$0	\$3,000	\$3,000	\$3,000
	TOTAL	\$430,882	\$444,714	\$483,800	\$483,800	\$493,997

Capital:
 Installation of new streetlights \$3,000

EXPENDITURES	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
Personal Services	\$6,069,660	\$6,268,502	\$6,412,692	\$6,544,088	\$6,317,648
Operating Expenses	\$632,857	\$623,385	\$644,505	\$554,306	\$609,659
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$439,746	\$407,245	\$0	\$419,089	\$280,649
TOTAL EXPENDITURES	\$7,142,263	\$7,299,132	\$7,057,197	\$7,517,483	\$7,207,956

Office of the Chief - 2100

Sworn:

Police Chief	1	1	1	1
Captain	4	4	4	3
Lieutenant	6	6	5	5
Sworn Officer	54	54	55	56
Total Sworn	65	65	65	65

Civilian:

Administrative Assistant	1	1	1	1
Code Enforcement Specialist	2	2	2	2
Property Evidence Tech	1	1	1	1
Tech Service Specialist	1	1	1	1
Total Civilian	5	5	5	5
Total	70	70	70	70

Support Services - 2140 (Dispatch)

Communications Operator	8	8	8	8
Total	8	8	8	8

TOTAL FULL-TIME PERSONNEL	78	78	78	78
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Support Services - Part-Time - 2100

Records Clerk	1.00	1.38	1.63	1.63
Total	1.00	1.38	1.63	1.63

Support Services - Part-Time - 2140 (Dispatch)

Sworn Officer				0.70
Communications Operator	2.45	2.50	2.50	2.50
Total	2.45	2.50	2.50	3.20

TOTAL PART-TIME PERSONNEL	2.45	2.50	2.50	3.20
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<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
510100	Base Wages/Salaries	\$3,908,072	\$3,859,322	\$3,840,365	\$3,840,365	\$3,855,954
510140	Overtime	\$307,450	\$257,066	\$226,021	\$220,771	\$225,518
510900	Reimbursements	(\$92,015)	(\$71,471)	\$0	\$136,646	\$0
520200	FICA	\$313,059	\$306,693	\$311,079	\$311,079	\$307,524
520220	Pension DB	\$1,017,637	\$1,223,468	\$1,300,865	\$1,297,865	\$1,187,525
520225	Pension DC	\$3,821	\$5,885	\$8,268	\$11,268	\$8,880
520230	Health Insurance	\$518,352	\$607,828	\$632,418	\$632,418	\$640,045
520240	Workers' Comp	\$93,284	\$79,711	\$93,676	\$93,676	\$92,202
	Total Payroll	\$6,069,660	\$6,268,502	\$6,412,692	\$6,544,088	\$6,317,648
530310	Professional	\$1,200	\$1,200	\$0	\$0	\$0
530314	Consulting	\$3,500	\$0	\$0	\$0	\$0
530315	Pre/Post Employment	\$7,880	\$6,503	\$6,300	\$9,300	\$6,380
530340	Other Svcs	\$3,149	\$1,610	\$5,200	\$5,710	\$5,200
530341	Other Svcs - Contract / Admin	\$9,906	\$8,185	\$8,410	\$8,160	\$8,160
530342	Other Svcs - Maint / Licenses	\$13,785	\$20,565	\$21,930	\$19,304	\$21,255
530411	Communication - Phone	\$60,490	\$60,487	\$64,500	\$62,550	\$59,363
530413	Communication - R&M	\$970	\$1,407	\$3,000	\$426	\$3,000
540430	Utilities	\$46,779	\$43,509	\$46,000	\$46,000	\$46,000
545100	R&M Buildings	\$16,825	\$15,499	\$10,000	\$18,836	\$13,850
545300	R&M Mach & Equip	\$21,832	\$28,336	\$35,705	\$32,505	\$36,070
545310	R&M M&E - Vehicles	\$51,015	\$46,233	\$44,900	\$59,219	\$55,050
550510	Office	\$7,242	\$7,162	\$6,800	\$6,140	\$6,800
550520	Operating	\$25,924	\$15,414	\$19,955	\$18,902	\$19,880
550522	Operating - Tires / Filters	\$14,944	\$18,601	\$18,375	\$20,894	\$23,374
550523	Operating - Janitorial	\$2,552	\$2,768	\$2,500	\$3,000	\$3,000
550525	Operating - Small Tools	\$19,291	\$29,028	\$16,855	\$24,750	\$36,127
550526	Operating - Software	\$8,428	\$289	\$0	\$596	\$950
550527	Operating - Apparel	\$36,045	\$39,751	\$45,350	\$44,462	\$41,650
552000	Fuel	\$215,000	\$201,170	\$215,000	\$117,878	\$146,400
555400	Travel & Per Diem	\$7,346	\$7,604	\$8,000	\$8,000	\$8,500
555420	Postage / Freight	\$3,011	\$3,503	\$3,425	\$3,855	\$3,425
555441	Rent / Lease - Copy Machine	\$7,887	\$6,958	\$7,100	\$7,100	\$7,120
555442	Rent / Lease - Equipment	\$0	\$0	\$700	\$700	\$700
555470	Printing / Binding	\$4,715	\$3,506	\$6,215	\$3,424	\$6,200
555480	Promotional / Advertising	\$5,714	\$909	\$4,050	\$4,708	\$4,750
555481	Promo - Employee Relations	\$982	\$1,004	\$1,000	\$1,500	\$1,780
555482	Promo - Programs	\$2,533	\$1,873	\$2,275	\$309	\$2,275
555490	Not Otherwise Classified	\$9,482	\$8,620	\$0	\$0	\$0
555540	Dues/Reg/Pub	\$6,424	\$8,292	\$15,835	\$10,375	\$11,240
555550	Training	\$14,174	\$27,991	\$14,625	\$13,877	\$20,660
555551	Educational Incentive	\$3,832	\$5,408	\$10,500	\$1,826	\$10,500
	Total Operating	\$632,857	\$623,385	\$644,505	\$554,306	\$609,659
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$109,363	\$10,845	\$0	\$19,740	\$45,930
560641	Mach & Equip - Vehicles	\$327,940	\$295,462	\$0	\$199,909	\$167,575
560642	Mach & Equip - Data Proc	\$2,443	\$11,440	\$0	\$40,081	\$67,144
560650	Construction In Progress	\$0	\$69,398	\$0	\$159,359	\$0
560680	Intangibles	\$0	\$20,100	\$0	\$0	\$0
	Total Capital	\$439,746	\$407,245	\$0	\$419,089	\$280,649
	TOTAL POLICE	\$7,142,263	\$7,299,132	\$7,057,197	\$7,517,483	\$7,207,956

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
510100	Base Wages/Salaries	\$3,583,295	\$3,563,870	\$3,519,983	\$3,519,983	\$3,546,203
510140	Overtime	\$283,678	\$228,763	\$200,993	\$195,743	\$201,516
510900	Reimbursements	(\$91,223)	(\$71,471)	\$0	\$126,273	\$0
520200	FICA	\$286,455	\$282,111	\$284,655	\$284,655	\$281,867
520220	Pension DB	\$954,391	\$1,157,875	\$1,227,796	\$1,227,796	\$1,136,583
520225	Pension DC	\$2,533	\$2,127	\$3,687	\$3,687	\$2,357
520230	Health Insurance	\$476,491	\$561,598	\$580,622	\$580,622	\$588,535
520240	Workers' Comp	\$92,731	\$79,285	\$93,163	\$93,163	\$91,699
	Total Payroll	\$5,588,351	\$5,804,158	\$5,910,899	\$6,031,922	\$5,848,760
530315	Pre/Post Employment	\$7,880	\$6,503	\$6,300	\$9,300	\$6,380
530341	Other Svcs - Contract / Admin	\$7,480	\$8,160	\$8,160	\$8,160	\$8,160
530342	Other Svcs - Maint / Licenses	\$7,093	\$8,045	\$8,150	\$7,150	\$4,680
530411	Communication - Phone	\$19,692	\$17,720	\$22,450	\$18,450	\$21,050
540430	Utilities	\$45,584	\$43,509	\$46,000	\$46,000	\$46,000
545100	R&M Buildings	\$16,825	\$15,499	\$10,000	\$18,836	\$13,850
545300	R&M Mach & Equip	\$18,853	\$19,923	\$19,000	\$19,498	\$23,300
545310	R&M M&E - Vehicles	\$41,692	\$42,960	\$40,500	\$53,589	\$50,650
550510	Office	\$1,442	\$2,498	\$4,600	\$4,164	\$4,500
550520	Operating	\$3,319	\$3,139	\$3,850	\$3,500	\$1,180
550522	Operating - Tires / Filters	\$14,944	\$15,324	\$15,000	\$19,219	\$20,000
550523	Operating - Janitorial	\$2,552	\$2,768	\$2,500	\$3,000	\$3,000
550525	Operating - Small Tools	\$1,244	\$11,476	\$3,400	\$6,641	\$1,200
550526	Operating - Software	\$0	\$0	\$0	\$0	\$450
550527	Operating - Apparel	\$9,091	\$10,446	\$28,450	\$26,525	\$28,450
552000	Fuel	\$215,000	\$201,170	\$215,000	\$117,878	\$146,400
555420	Postage / Freight	\$675	\$883	\$675	\$975	\$675
555470	Printing / Binding	\$2,613	\$2,166	\$2,615	\$890	\$2,600
555481	Promo - Employee Relations	\$356	\$484	\$1,000	\$1,500	\$1,780
555540	Dues/Reg/Pub	\$6,424	\$8,292	\$15,835	\$10,375	\$11,240
555550	Training	\$0	\$1,399	\$0	\$0	\$0
555551	Educational Incentive	\$0	\$0	\$10,500	\$1,826	\$9,000
	Total Operating	\$422,767	\$422,364	\$463,985	\$377,476	\$404,545
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$7,491	\$0	\$0	\$19,740	\$15,500
560641	Mach & Equip - Vehicles	\$0	\$0	\$0	\$170,000	\$0
560642	Mach & Equip - Data Proc	\$0	\$2,557	\$0	\$40,081	\$1,944
560650	Construction In Progress	\$0	\$69,398	\$0	\$54,482	\$0
560680	Intangibles	\$0	\$15,000	\$0	\$0	\$0
	Total Capital	\$7,491	\$86,955	\$0	\$284,303	\$17,444
	TOTAL	\$6,018,609	\$6,313,477	\$6,374,884	\$6,693,701	\$6,270,749

Capital:
Taser X2 w/4 yr warranty & cartridges (10) \$15,500
Dell desktop computers (2) \$1,944
\$17,444

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530340	Other Svcs	\$0	\$0	\$1,200	\$1,200	\$1,200
530342	Other Svcs - Maint / Licenses	\$1,468	\$3,804	\$6,020	\$3,820	\$6,020
530411	Communication - Phone	\$2,699	\$3,025	\$3,240	\$3,240	\$3,240
550510	Office	\$1,059	\$1,048	\$0	\$0	\$0
550520	Operating	\$4,794	\$4,355	\$2,985	\$2,690	\$2,910
550525	Operating - Small Tools	\$0	\$2,210	\$500	\$1,500	\$500
550526	Operating - Software	\$65	\$0	\$0	\$0	\$0
550527	Operating - Apparel	\$1,305	\$2,182	\$4,500	\$3,566	\$4,000
555420	Postage / Freight	\$0	(\$6)	\$0	\$0	\$0
555442	Rent / Lease - Equipment	\$0	\$0	\$700	\$700	\$700
555490	Not Otherwise Classified	\$9,482	\$8,620	\$0	\$0	\$0
555550	Training	\$0	\$979	\$0	\$0	\$0
555551	Educational Incentive	\$0	\$1,893	\$0	\$0	\$0
	Total Operating	\$20,872	\$28,110	\$19,145	\$16,716	\$18,570
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$8,249	\$0	\$0	\$0	\$3,250
560641	Mach & Equip - Vehicles	\$0	\$0	\$0	\$19,500	\$0
560642	Mach & Equip - Data Proc	\$0	\$2,210	\$0	\$0	\$0
	Total Capital	\$8,249	\$2,210	\$0	\$19,500	\$3,250
	TOTAL	\$29,121	\$30,320	\$19,145	\$36,216	\$21,820

Capital:

Night vision goggles - ITT Night
Enforcer General 3 Pinnacle (2) \$3,250

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530310	Professional	\$1,200	\$1,200	\$0	\$0	\$0
530342	Other Svcs - Maint / Licenses	\$0	\$300	\$300	\$300	\$300
540430	Utilities	\$1,195	\$0	\$0	\$0	\$0
550510	Office	\$1,480	\$195	\$400	\$100	\$1,000
550520	Operating	\$9,224	\$4,195	\$5,240	\$3,430	\$5,550
550525	Operating - Small Tools	\$700	\$359	\$900	\$1,728	\$725
550526	Operating - Software	\$1,188	\$0	\$0	\$0	\$0
550527	Operating - Apparel	\$5,203	\$5,073	\$2,100	\$2,100	\$750
555400	Travel & Per Diem	\$7,338	\$7,604	\$8,000	\$8,000	\$8,500
555470	Printing / Binding	\$1,191	\$176	\$1,700	\$728	\$1,700
555480	Promotional / Advertising	\$5,561	\$909	\$3,800	\$3,800	\$4,250
555481	Promo - Employee Relations	\$626	\$520	\$0	\$0	\$0
555482	Promo - Programs	\$2,533	\$1,873	\$2,275	\$309	\$2,275
555550	Training	\$5,000	\$23,084	\$11,925	\$11,925	\$15,000
555551	Educational Incentive	\$1,500	\$1,500	\$0	\$0	\$1,500
	Total Operating	\$43,939	\$46,988	\$36,640	\$32,420	\$41,550
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$15,666	\$0	\$0	\$0	\$12,500
	Total Capital	\$15,666	\$0	\$0	\$0	\$12,500
	TOTAL	\$59,605	\$46,988	\$36,640	\$32,420	\$54,050

Capital:
Community Events Trailer \$12,500

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530342	Other Svcs - Maint / Licenses	\$0	\$0	\$300	\$300	\$0
530411	Communication - Phone	\$159	\$0	\$0	\$0	\$0
545300	R&M Mach & Equip	\$0	\$7,000	\$14,205	\$11,840	\$10,000
545310	R&M M&E - Vehicles	\$4,579	(\$10)	\$0	\$0	\$0
550510	Office	\$1,479	\$1,582	\$800	\$578	\$0
550520	Operating	\$6,863	\$1,361	\$6,940	\$7,642	\$7,150
550525	Operating - Small Tools	\$14,575	\$10,142	\$8,345	\$10,399	\$28,577
550527	Operating - Apparel	\$10,610	\$15,501	\$9,600	\$11,775	\$7,700
555470	Printing / Binding	\$0	\$360	\$400	\$400	\$400
555550	Training	\$6,385	\$0	\$0	\$0	\$0
555551	Educational Incentive	\$2,332	\$2,015	\$0	\$0	\$0
	Total Operating	\$46,982	\$37,951	\$40,590	\$42,934	\$53,827
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$57,935	\$1,495	\$0	\$0	\$0
560641	Mach & Equip - Vehicles	\$327,940	\$295,462	\$0	\$10,409	\$167,575
560642	Mach & Equip - Data Proc	\$0	\$4,315	\$0	\$0	\$0
	Total Capital	\$385,875	\$301,272	\$0	\$10,409	\$167,575
	TOTAL	\$432,857	\$339,223	\$40,590	\$53,343	\$221,402

Capital:
Replacement vehicle - Ford Interceptor (5) \$167,575

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
510100	Base Wages/Salaries	\$324,777	\$295,452	\$320,382	\$320,382	\$309,751
510140	Overtime	\$23,772	\$28,303	\$25,028	\$25,028	\$24,002
510900	Reimbursements	(\$792)	\$0	\$0	\$10,373	\$0
520200	FICA	\$26,604	\$24,582	\$26,424	\$26,424	\$25,657
520220	Pension DB	\$63,246	\$65,593	\$73,069	\$70,069	\$50,942
520225	Pension DC	\$1,288	\$3,758	\$4,581	\$7,581	\$6,523
520230	Health Insurance	\$41,861	\$46,230	\$51,796	\$51,796	\$51,510
520240	Workers' Comp	\$553	\$426	\$513	\$513	\$503
	Total Payroll	\$481,309	\$464,344	\$501,793	\$512,166	\$468,888
530342	Other Svcs - Maint / Licenses	\$5,224	\$8,416	\$7,160	\$7,734	\$10,255
530411	Communication - Phone	\$37,940	\$39,742	\$38,810	\$40,860	\$35,073
530413	Communication - R&M	\$970	\$1,407	\$3,000	\$426	\$3,000
545300	R&M Mach & Equip	\$204	\$0	\$0	\$0	\$0
550510	Office	\$1,782	\$1,839	\$1,000	\$1,298	\$1,300
550520	Operating	\$0	\$629	\$500	\$1,200	\$2,650
550525	Operating - Small Tools	\$1,851	\$958	\$1,000	\$2,595	\$4,055
550526	Operating - Software	\$7,175	\$289	\$0	\$596	\$500
550527	Operating - Apparel	\$2,405	\$812	\$700	\$496	\$0
555441	Rent / Lease - Copy Machine	\$7,887	\$6,958	\$7,100	\$7,100	\$7,120
555550	Training	\$0	\$0	\$0	\$0	\$3,560
	Total Operating	\$65,438	\$61,050	\$59,270	\$62,305	\$67,513
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$7,491	\$0	\$0	\$0	\$14,680
560642	Mach & Equip - Data Proc	\$2,443	\$1,079	\$0	\$0	\$65,200
560650	Construction In Progress	\$0	\$0	\$0	\$104,877	\$0
560680	Intangibles	\$0	\$5,100	\$0	\$0	\$0
	Total Capital	\$9,934	\$6,179	\$0	\$104,877	\$79,880
	TOTAL	\$556,681	\$531,573	\$561,063	\$679,348	\$616,281

Capital:	
Car camera system w/5 yr warranty - Digital Ally (3)	\$12,090
GM MDI vehicle interface diagnostic and software	\$2,590
Dell Latitude E6400 Notebook PC (refurb)	\$500
Panasonic Toughbook computers (20)	<u>\$64,700</u>
	\$79,880

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530314	Consulting	\$3,500	\$0	\$0	\$0	\$0
530340	Other Svcs	\$3,149	\$1,610	\$4,000	\$4,510	\$4,000
530341	Other Svcs - Contract / Admin	\$2,426	\$25	\$250	\$0	\$0
545300	R&M Mach & Equip	\$0	\$0	\$600	\$0	\$870
550525	Operating - Small Tools	\$921	\$0	\$0	\$0	\$500
550527	Operating - Apparel	\$814	\$687	\$0	\$0	\$0
555420	Postage / Freight	\$2,336	\$2,626	\$2,750	\$2,880	\$2,750
555470	Printing / Binding	\$911	\$804	\$1,500	\$1,406	\$1,500
555480	Promotional / Advertising	\$153	\$0	\$250	\$908	\$500
555550	Training	\$2,789	\$2,529	\$2,700	\$1,952	\$2,100
	Total Operating	\$16,999	\$8,281	\$12,050	\$11,656	\$12,220
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$12,531	\$0	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$0	\$1,279	\$0	\$0	\$0
	Total Capital	\$12,531	\$1,279	\$0	\$0	\$0
	TOTAL	\$29,530	\$9,560	\$12,050	\$11,656	\$12,220

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
545300	R&M Mach & Equip	\$2,775	\$1,413	\$1,900	\$1,167	\$1,900
545310	R&M M&E - Vehicles	\$4,744	\$3,283	\$4,400	\$5,630	\$4,400
550520	Operating	\$1,724	\$1,735	\$440	\$440	\$440
550522	Operating - Tires / Filters	\$0	\$3,277	\$3,375	\$1,675	\$3,374
550525	Operating - Small Tools	\$0	\$3,883	\$2,710	\$1,887	\$570
550527	Operating - Apparel	\$6,617	\$5,050	\$0	\$0	\$750
	Total Operating	\$15,860	\$18,641	\$12,825	\$10,799	\$11,434
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$9,350	\$0	\$0	\$0
	Total Capital	\$0	\$9,350	\$0	\$0	\$0
	TOTAL	\$15,860	\$27,991	\$12,825	\$10,799	\$11,434

<u>EXPENDITURES</u>	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
Personal Services	\$114,548	\$55,247	\$87,600	\$87,600	\$70,000
Operating Expenses	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$114,548	\$55,247	\$87,600	\$87,600	\$70,000

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
520220	Pension DB	\$114,548	\$55,247	\$87,600	\$87,600	\$70,000
	Total Payroll	\$114,548	\$55,247	\$87,600	\$87,600	\$70,000
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL FIRE	\$114,548	\$55,247	\$87,600	\$87,600	\$70,000

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
520220	Pension DB	\$114,548	\$55,247	\$87,600	\$87,600	\$70,000
	Total Payroll	\$114,548	\$55,247	\$87,600	\$87,600	\$70,000
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$114,548	\$55,247	\$87,600	\$87,600	\$70,000

EXPENDITURES	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
Personal Services	\$995,682	\$999,899	\$1,028,131	\$1,063,813	\$1,052,370
Operating Expenses	\$704,017	\$786,807	\$755,775	\$800,368	\$761,785
Transfers	\$1,745	\$0	\$0	\$0	\$0
Capital Outlay	\$266,938	\$54,193	\$48,000	\$216,900	\$181,100
TOTAL EXPENDITURES	\$1,968,382	\$1,840,899	\$1,831,906	\$2,081,081	\$1,995,255

Administration - 7200

Parks & Recreation Director	1	1	1		1
Administrative Secretary	1	1	1		1
Total	2	2	2		2

Athletics - 7210

Program Coordinator	1	1	1		1
Total	1	1	1		1

Parks and Grounds - 7230

Park/Recreation Superintendent	1	1	1		1
Parks Supervisor	1	1	1		1
Lead Maintenance	1	1	1		1
Maintenance Worker	2	2	2		2
Mechanic	1	1	1		1
Total	6	6	6		6

Programs / Specials - 7240

Program Coordinator (Events)	1	1	1		1
Total	1	1	1		1

Seniors - 7250

Senior Center Manager	1	1	1		1
Aquatics Specialist	1	1	1		1
Maintenance Worker			1		1
Program Coordinator	1	1			
Total	3	3	3		3

TOTAL FULL-TIME PERSONNEL	13	13	13		13
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Athletics - Part Time - 7210

Sports Coordinator			0.73		0.73
Park Ranger	5.23	5.46	3.73		3.73
Total	5.23	5.46	4.46		4.46

Parks and Grounds - Part Time - 7230

Park Ranger	2.19	1.95	0.73		
Maintenance Worker	1.46	1.46	1.46		1.46
Total	3.65	3.41	2.19		1.46

Programs / Specials - Part Time - 7240

Guest Services Rep	0.73	0.73	0.73		0.73
Maintenance Worker	0.73	0.73	0.73		0.73
Total	1.46	1.46	1.46		1.46

Seniors - Part Time - 7250

Program Coordinator			0.73		0.73
Maintenance Worker	0.73	0.73			
Total	0.73	0.73	0.73		0.73

TOTAL PART-TIME PERSONNEL	11.07	11.06	8.84		8.11
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<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
510100	Base Wages/Salaries	\$704,057	\$663,155	\$658,041	\$691,222	\$678,173
510140	Overtime	\$13,439	\$19,472	\$42,723	\$24,689	\$44,318
510900	Reimbursements	\$0	\$0	\$0	\$16,921	\$0
520200	FICA	\$54,269	\$51,112	\$51,696	\$54,377	\$53,579
520220	Pension DB	\$112,940	\$144,019	\$139,055	\$139,055	\$137,962
520225	Pension DC	\$3,857	\$4,100	\$6,453	\$6,453	\$5,102
520230	Health Insurance	\$92,905	\$106,283	\$115,063	\$115,063	\$118,266
520240	Workers' Comp	\$14,215	\$11,758	\$15,100	\$16,033	\$14,970
	Total Payroll	\$995,682	\$999,899	\$1,028,131	\$1,063,813	\$1,052,370
530315	Pre/Post Employment	\$756	\$1,040	\$960	\$1,340	\$886
530341	Other Svcs - Contract / Admin	\$0	\$11,324	\$18,000	\$13,000	\$14,400
530342	Other Svcs - Maint / Licenses	\$5,708	\$2,903	\$7,000	\$4,055	\$5,570
530343	Other Svcs - Banking	\$1,221	\$567	\$750	\$1,135	\$1,200
530411	Communication - Phone	\$4,437	\$4,897	\$6,000	\$6,000	\$4,860
540430	Utilities	\$130,511	\$137,634	\$134,100	\$134,100	\$139,000
545100	R&M Buildings	\$39,718	\$46,032	\$40,500	\$41,697	\$44,030
545270	R&M Infra - Grounds	\$300,265	\$364,100	\$314,400	\$347,936	\$332,600
545300	R&M Mach & Equip	\$32,164	\$29,481	\$24,500	\$28,350	\$24,625
545310	R&M M&E - Vehicles	\$3,243	\$2,938	\$6,000	\$6,000	\$3,200
550510	Office	\$4,769	\$3,225	\$5,250	\$5,005	\$4,450
550520	Operating	\$6,824	\$5,224	\$6,400	\$5,960	\$5,250
550522	Operating - Tires / Filters	\$1,645	\$1,805	\$2,000	\$1,700	\$2,000
550523	Operating - Janitorial	\$14,371	\$16,101	\$15,500	\$16,200	\$15,500
550524	Operating - Chemicals	\$3,653	\$3,474	\$4,000	\$4,000	\$3,500
550525	Operating - Small Tools	\$20,529	\$13,521	\$22,300	\$21,975	\$20,568
550526	Operating - Software	\$143	\$0	\$200	\$212	\$200
550527	Operating - Apparel	\$3,953	\$3,948	\$3,800	\$3,600	\$3,900
552000	Fuel	\$19,722	\$21,798	\$17,550	\$17,550	\$15,779
555400	Travel & Per Diem	\$57	\$48	\$60	\$415	\$650
555401	Automobile Allowance	\$0	\$0	\$3,600	\$0	\$0
555420	Postage / Freight	\$518	\$392	\$500	\$375	\$650
555442	Rent / Lease - Equipment	\$6,638	\$6,858	\$5,050	\$5,490	\$6,156
555470	Printing / Binding	\$2,514	\$2,181	\$3,325	\$3,550	\$3,010
555480	Promotional / Advertising	\$33,689	\$40,698	\$13,200	\$41,218	\$13,200
555482	Promo - Programs	\$61,587	\$60,634	\$95,000	\$84,060	\$90,800
555490	Not Otherwise Classified	\$341	\$1	\$0	\$0	\$0
555540	Dues/Reg/Pub	\$2,826	\$4,476	\$3,880	\$3,880	\$3,241
555550	Training	\$2,215	\$1,507	\$1,950	\$1,565	\$2,560
	Total Operating	\$704,017	\$786,807	\$755,775	\$800,368	\$761,785
591410	To Water Sewer Utility	\$1,745	\$0	\$0	\$0	\$0
	Total Transfers	\$1,745	\$0	\$0	\$0	\$0
560620	Buildings	\$0	\$0	\$0	\$0	\$17,000
560630	Infrastructure	\$250,000	\$0	\$0	\$91,215	\$9,000
560640	Machinery & Equipment	\$13,080	\$46,541	\$21,000	\$53,825	\$52,600
560642	Mach & Equip - Data Proc	\$3,858	\$7,652	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$0	\$27,000	\$32,860	\$102,500
	Total Capital	\$266,938	\$54,193	\$48,000	\$216,900	\$181,100
	TOTAL PARKS & RECREATION	\$1,968,382	\$1,840,899	\$1,831,906	\$2,081,081	\$1,995,255

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
510100	Base Wages/Salaries	\$118,480	\$117,060	\$116,254	\$116,254	\$120,532
510140	Overtime	\$475	\$1,605	\$1,521	\$1,521	\$1,683
510900	Reimbursements	\$0	\$0	\$0	\$4,636	\$0
520200	FICA	\$8,550	\$8,401	\$9,010	\$9,010	\$9,479
520220	Pension DB	\$31,985	\$40,436	\$39,430	\$39,430	\$40,378
520225	Pension DC	\$0	\$0	\$0	\$0	\$0
520230	Health Insurance	\$17,084	\$22,309	\$20,803	\$20,803	\$23,974
520240	Workers' Comp	\$192	\$158	\$176	\$176	\$231
	Total Payroll	\$176,766	\$189,969	\$187,194	\$191,830	\$196,277
530343	Other Svcs - Banking	\$1,221	\$567	\$750	\$1,135	\$1,200
530411	Communication - Phone	\$1,172	\$1,172	\$1,200	\$1,200	\$1,200
545100	R&M Buildings	\$1,121	\$1,177	\$800	\$295	\$375
550510	Office	\$2,692	\$2,036	\$2,200	\$1,955	\$2,200
550520	Operating	\$433	\$236	\$0	\$0	\$0
550525	Operating - Small Tools	\$397	\$293	\$500	\$500	\$700
550526	Operating - Software	\$143	\$0	\$0	\$0	\$0
555400	Travel & Per Diem	\$0	\$33	\$60	\$310	\$300
555401	Automobile Allowance	\$0	\$0	\$3,600	\$0	\$0
555420	Postage / Freight	\$68	\$63	\$100	\$200	\$200
555442	Rent / Lease - Equipment	\$2,216	\$2,460	\$2,500	\$2,500	\$2,500
555470	Printing / Binding	\$180	\$194	\$200	\$200	\$1,185
555480	Promotional / Advertising	\$95	\$84	\$200	\$200	\$200
555540	Dues/Reg/Pub	\$602	\$850	\$950	\$950	\$800
555550	Training	\$791	\$255	\$900	\$515	\$810
	Total Operating	\$11,131	\$9,420	\$13,960	\$9,960	\$11,670
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$187,897	\$199,389	\$201,154	\$201,790	\$207,947

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
510100	Base Wages/Salaries	\$118,514	\$108,221	\$118,147	\$118,147	\$128,885
510140	Overtime	\$1,544	\$1,824	\$1,565	\$1,565	\$1,712
510900	Reimbursements	\$0	\$0	\$0	\$6,124	\$0
520200	FICA	\$9,192	\$8,399	\$9,158	\$9,158	\$10,067
520220	Pension DB	\$9,231	\$11,387	\$11,011	\$11,011	\$10,803
520225	Pension DC	\$0	\$0	\$0	\$0	\$0
520230	Health Insurance	\$7,365	\$8,353	\$8,554	\$8,554	\$9,394
520240	Workers' Comp	\$2,962	\$2,474	\$3,202	\$3,202	\$3,607
	Total Payroll	\$148,808	\$140,658	\$151,637	\$157,761	\$164,468
530315	Pre/Post Employment	\$151	\$375	\$240	\$620	\$369
530411	Communication - Phone	\$1,145	\$1,081	\$1,440	\$1,440	\$780
550525	Operating - Small Tools	\$450	\$0	\$500	\$308	\$500
550526	Operating - Software	\$0	\$0	\$200	\$212	\$200
550527	Operating - Apparel	\$895	\$687	\$500	\$300	\$500
555482	Promo - Programs	\$24,316	\$19,348	\$30,000	\$30,000	\$14,000
555540	Dues/Reg/Pub	\$260	\$380	\$225	\$225	\$175
555550	Training	\$225	\$275	\$150	\$150	\$350
	Total Operating	\$27,442	\$22,146	\$33,255	\$33,255	\$16,874
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$0	\$1,041	\$0	\$0	\$0
	Total Capital	\$0	\$1,041	\$0	\$0	\$0
	TOTAL	\$176,250	\$163,845	\$184,892	\$191,016	\$181,342

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
550520	Operating	\$2,783	\$2,247	\$4,800	\$4,800	\$2,700
550525	Operating - Small Tools	\$2,278	\$2,215	\$5,000	\$3,300	\$2,300
555420	Postage / Freight	\$450	\$329	\$400	\$175	\$450
555470	Printing / Binding	\$909	\$318	\$1,000	\$1,225	\$600
555482	Promo - Programs	\$19,164	\$18,082	\$20,000	\$20,000	\$16,800
	Total Operating	\$25,584	\$23,191	\$31,200	\$29,500	\$22,850
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$0	\$0	\$0	\$11,000
	Total Capital	\$0	\$0	\$0	\$0	\$11,000
	TOTAL	\$25,584	\$23,191	\$31,200	\$29,500	\$33,850

Capital:
Soccer goals (4) \$11,000

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
510100	Base Wages/Salaries	\$267,184	\$252,037	\$248,000	\$228,069	\$200,254
510140	Overtime	\$5,798	\$8,966	\$8,055	\$10,555	\$12,211
510900	Reimbursements	\$0	\$0	\$0	\$6,161	\$0
520200	FICA	\$20,814	\$19,695	\$19,588	\$18,406	\$16,262
520220	Pension DB	\$40,264	\$52,826	\$50,202	\$43,129	\$34,627
520225	Pension DC	\$1,473	\$3,533	\$4,685	\$4,685	\$3,322
520230	Health Insurance	\$40,110	\$47,437	\$51,443	\$46,279	\$45,023
520240	Workers' Comp	\$6,396	\$4,962	\$6,848	\$5,735	\$5,860
	Total Payroll	\$382,039	\$389,456	\$388,821	\$363,019	\$317,559
530315	Pre/Post Employment	\$378	\$378	\$400	\$537	\$369
530342	Other Svcs - Maint / Licenses	\$5,708	\$2,903	\$7,000	\$4,055	\$5,570
530411	Communication - Phone	\$1,160	\$1,684	\$2,400	\$2,400	\$960
540430	Utilities	\$71,455	\$72,581	\$72,000	\$72,000	\$74,000
545100	R&M Buildings	\$5,395	\$14,806	\$12,000	\$16,750	\$30,630
545270	R&M Infra - Grounds	\$280,882	\$360,570	\$313,400	\$346,936	\$330,600
545300	R&M Mach & Equip	\$26,453	\$23,889	\$15,000	\$19,350	\$20,000
545310	R&M M&E - Vehicles	\$3,243	\$2,938	\$6,000	\$6,000	\$3,200
550520	Operating	\$2,846	\$2,355	\$1,000	\$560	\$1,750
550522	Operating - Tires / Filters	\$1,645	\$1,805	\$2,000	\$1,700	\$2,000
550523	Operating - Janitorial	\$9,958	\$10,994	\$10,000	\$10,700	\$10,000
550524	Operating - Chemicals	\$1,743	\$1,921	\$2,500	\$2,500	\$2,000
550525	Operating - Small Tools	\$10,825	\$7,910	\$10,000	\$8,467	\$15,068
550527	Operating - Apparel	\$2,282	\$2,385	\$2,400	\$2,400	\$2,500
552000	Fuel	\$19,179	\$21,049	\$17,000	\$17,000	\$14,021
555400	Travel & Per Diem	\$0	\$15	\$0	\$105	\$350
555442	Rent / Lease - Equipment	\$4,422	\$4,398	\$2,550	\$2,990	\$3,656
555480	Promotional / Advertising	\$0	\$295	\$0	\$0	\$0
555490	Not Otherwise Classified	\$341	\$1	\$0	\$0	\$0
555540	Dues/Reg/Pub	\$715	\$1,049	\$1,255	\$1,255	\$945
555550	Training	\$538	\$787	\$350	\$350	\$800
	Total Operating	\$449,168	\$534,713	\$477,255	\$516,055	\$518,419
591410	To Water Sewer Utility	\$1,745	\$0	\$0	\$0	\$0
	Total Transfers	\$1,745	\$0	\$0	\$0	\$0
560630	Infrastructure	\$250,000	\$0	\$0	\$91,215	\$9,000
560640	Machinery & Equipment	\$13,080	\$39,027	\$21,000	\$48,800	\$36,000
560642	Mach & Equip - Data Proc	\$1,286	\$4,374	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$0	\$20,000	\$20,000	\$90,500
	Total Capital	\$264,366	\$43,401	\$41,000	\$199,015	\$135,500
	TOTAL	\$1,097,318	\$967,570	\$907,076	\$1,078,089	\$971,478

Capital:

Bleacher pads (4) - CWP	\$9,000
Chemical sprayer	\$24,000
Overhead ballfield netting - CWP	\$12,000
Fencing - Trotwood	\$18,000
Fencing - Sunshine Park	\$32,000
Practice field renovations - CWP	\$25,000
Restroom renovations - CWP	\$10,000
Restroom renovations - Torcaso	<u>\$5,500</u>
	\$135,500

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
510100	Base Wages/Salaries	\$75,847	\$73,156	\$57,051	\$110,163	\$106,899
510140	Overtime	\$2,922	\$3,594	\$1,565	\$5,167	\$1,712
510900	Reimbursements	\$0	\$0	\$0	\$0	\$0
520200	FICA	\$6,044	\$5,859	\$4,484	\$8,347	\$8,313
520220	Pension DB	\$9,207	\$11,600	\$11,011	\$18,084	\$25,608
520225	Pension DC	\$0	\$0	\$0	\$0	\$0
520230	Health Insurance	\$7,076	\$8,354	\$8,554	\$13,718	\$16,670
520240	Workers' Comp	\$1,585	\$1,537	\$1,572	\$3,618	\$1,857
	Total Payroll	\$102,681	\$104,100	\$84,237	\$159,097	\$161,059
530315	Pre/Post Employment	\$76	\$116	\$160	\$183	\$148
530411	Communication - Phone	\$480	\$480	\$480	\$480	\$1,440
540430	Utilities	\$9,959	\$9,751	\$10,000	\$10,000	\$10,000
545100	R&M Buildings	\$19,960	\$24,024	\$15,200	\$8,577	\$2,725
545270	R&M Infra - Grounds	\$897	\$3,530	\$1,000	\$1,000	\$1,000
545300	R&M Mach & Equip	\$359	\$247	\$500	\$500	\$500
550510	Office	\$282	\$0	\$800	\$800	\$400
550520	Operating	\$265	\$212	\$300	\$300	\$500
550523	Operating - Janitorial	\$963	\$1,483	\$1,500	\$1,500	\$1,500
550525	Operating - Small Tools	\$1,378	\$1,453	\$4,300	\$4,300	\$500
552000	Fuel	\$543	\$749	\$550	\$550	\$1,758
555470	Printing / Binding	\$1,309	\$1,553	\$2,000	\$2,000	\$1,000
555480	Promotional / Advertising	\$2,947	\$3,111	\$3,000	\$3,000	\$3,000
555482	Promo - Programs	\$18,107	\$23,204	\$45,000	\$34,060	\$60,000
555540	Dues/Reg/Pub	\$160	\$298	\$175	\$175	\$260
555550	Training	\$313	\$110	\$300	\$300	\$300
	Total Operating	\$57,998	\$70,321	\$85,265	\$67,725	\$85,031
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560620	Buildings	\$0	\$0	\$0	\$0	\$4,000
560640	Machinery & Equipment	\$0	\$0	\$0	\$0	\$2,800
560642	Mach & Equip - Data Proc	\$1,286	\$1,041	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$0	\$7,000	\$12,860	\$0
	Total Capital	\$1,286	\$1,041	\$7,000	\$12,860	\$6,800
	TOTAL	\$161,965	\$175,462	\$176,502	\$239,682	\$252,890

Capital:
Front Doors - Civic Center \$4,000
Commercial ice machine \$2,800
\$6,800

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
510100	Base Wages/Salaries	\$124,032	\$112,681	\$118,589	\$118,589	\$121,603
510140	Overtime	\$2,700	\$3,483	\$5,017	\$1,017	\$2,000
510900	Reimbursements	\$0	\$0	\$0	\$0	\$0
520200	FICA	\$9,669	\$8,758	\$9,456	\$9,456	\$9,458
520230	Health Insurance	\$21,270	\$19,830	\$25,709	\$25,709	\$23,205
520240	Workers' Comp	\$3,080	\$2,627	\$3,302	\$3,302	\$3,415
520250	Unemployment	\$0	\$0	\$0	\$0	\$0
520220	Pension DB	\$22,253	\$27,770	\$27,401	\$27,401	\$26,546
520225	Pension DC	\$2,384	\$567	\$1,768	\$1,768	\$1,780
	Total Payroll	\$185,388	\$175,716	\$191,242	\$187,242	\$188,007
530315	Pre/Post Employment	\$151	\$171	\$160	\$0	\$0
530341	Other Svcs - Contract / Admin	\$0	\$11,324	\$18,000	\$13,000	\$14,400
530411	Communication - Phone	\$480	\$480	\$480	\$480	\$480
540430	Utilities	\$49,097	\$55,302	\$52,100	\$52,100	\$55,000
545100	R&M Buildings	\$13,242	\$6,025	\$12,500	\$16,075	\$10,300
545270	R&M Infra - Grounds	\$18,486	\$0	\$0	\$0	\$1,000
545300	R&M Mach & Equip	\$5,352	\$5,345	\$9,000	\$8,500	\$4,125
550510	Office	\$1,795	\$1,189	\$2,250	\$2,250	\$1,850
550520	Operating	\$497	\$174	\$300	\$300	\$300
550523	Operating - Janitorial	\$3,450	\$3,624	\$4,000	\$4,000	\$4,000
550524	Operating - Chemicals	\$1,910	\$1,553	\$1,500	\$1,500	\$1,500
550525	Operating - Small Tools	\$5,201	\$1,650	\$2,000	\$5,100	\$1,500
550527	Operating - Apparel	\$776	\$876	\$900	\$900	\$900
555400	Travel & Per Diem	\$57	\$0	\$0	\$0	\$0
555470	Printing / Binding	\$116	\$116	\$125	\$125	\$225
555540	Dues/Reg/Pub	\$1,089	\$1,899	\$1,275	\$1,275	\$1,061
555550	Training	\$348	\$80	\$250	\$250	\$300
	Total Operating	\$102,047	\$89,808	\$104,840	\$105,855	\$96,941
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560620	Buildings	\$0	\$0	\$0	\$0	\$13,000
560640	Machinery & Equipment	\$0	\$7,514	\$0	\$5,025	\$2,800
560650	Construction In Progress	\$0	\$0	\$0	\$0	\$12,000
	Total Capital	\$1,286	\$8,710	\$0	\$5,025	\$27,800
	TOTAL	\$288,721	\$274,234	\$296,082	\$298,122	\$312,748

Capital:	
Therapy pool heater	\$4,000
Therapy pool railing	\$6,000
Front Doors - Senior Center	\$3,000
Commercial ice machine	\$2,800
Restroom renovations (2)	\$12,000
	<u>\$27,800</u>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
510140	Overtime - Public Safety	\$0	\$0	\$25,000	\$4,864	\$25,000
	Total Payroll	\$0	\$0	\$25,000	\$4,864	\$25,000
555480	Promotional / Advertising	\$30,647	\$37,208	\$10,000	\$38,018	\$10,000
	Total Operating	\$30,647	\$37,208	\$10,000	\$38,018	\$10,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$30,647	\$37,208	\$35,000	\$42,882	\$35,000

GOVERNMENTAL FUNDS

Budget Data

(exclusive of General Fund)

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	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
Special Revenue Funds					
101 Police Education	\$10,292	\$10,472	\$8,025	\$12,132	\$8,020
102 Special Law Enf. Trust - Local	\$20,511	\$15,096	\$60	\$19,797	\$15
103 Special Law Enf. Trust - Federal	\$13,960	\$96,254	\$130	\$37,988	\$75
120 Transportation Improvement	\$796,921	\$596,059	\$603,407	\$1,912,154	\$607,800
121 Infrastructure Surtax	\$357,828	\$213,114	\$3,218,125	\$5,332,392	\$2,928,300
130 Solid Waste/Recycling	\$2,426,846	\$2,642,060	\$2,537,250	\$2,487,250	\$2,542,200
140 Arbor	\$57,251	\$74,078	\$20,750	\$20,750	\$22,200
150 Transportation Impact Fee	\$318,945	\$313,376	\$2,900	\$725,221	\$4,400
151 Police Impact Fee	\$75,647	\$45,354	\$145	\$103,270	\$400
152 Fire Impact Fee	\$157,765	\$106,543	\$6,600	\$243,900	\$5,300
153 Park Impact Fee	\$196,722	\$88,384	\$600	\$432,600	\$2,000
	\$4,432,688	\$4,200,790	\$6,397,992	\$11,327,454	\$6,120,710
Special Assessment Funds - TLBD/Tusca 12-12A					
160 TLBD Maintenance	\$499,772	\$510,845	\$508,663	\$508,663	\$508,538
162 Tuscazilla Phase III	\$80,832	\$13,211	\$12,182	\$12,182	\$12,182
261 TLBD Debt Service	\$167,709	\$167,026	\$139,774	\$139,774	\$139,074
262 TLBD Phase II Debt Service	\$40,835	\$40,902	\$26,388	\$26,388	\$26,323
	\$789,148	\$731,984	\$687,007	\$687,007	\$686,117
Special Assessment Funds - Oak Forest					
161 Oak Forest Maintenance	\$53,508	\$53,344	\$56,025	\$60,125	\$55,900
260 Oak Forest Debt Service	\$59,085	\$59,046	\$52,197	\$52,197	\$52,152
	\$112,593	\$112,390	\$108,222	\$112,322	\$108,052
Debt Service Funds					
201 2003 Debt Service	\$887,255	\$4,428,885	\$887,600	\$887,600	\$802,000
202 1999 Debt Service	\$194,471	\$207,683	\$217,500	\$217,500	\$225,500
240 Central Winds G.O. Debt Service	\$194,584	\$184,229	\$198,128	\$498,128	\$201,783
	\$1,276,310	\$4,820,797	\$1,303,228	\$1,603,228	\$1,229,283
Capital Project Funds					
301 1999 Construction	\$4,538	\$2,131	\$302,300	\$2,300	\$301,200
302 Revolving Rehab	\$44,978	\$2,682	\$5,400	\$5,400	\$3,500
304 Utility/Public Works Facility	\$4,787	\$2,273	\$2,100	\$2,100	\$1,600
305 Excellence in Cust Svc Initiative	\$173,497	\$253	\$124,200	\$287,509	\$450
	\$227,800	\$7,339	\$434,000	\$297,309	\$306,750
TOTAL GOVERNMENTAL FUNDS - SOURCES	\$6,838,539	\$9,873,300	\$8,930,449	\$14,027,320	\$8,450,912

	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
Special Revenue Funds					
101 Police Education	\$18,319	\$12,976	\$18,000	\$18,000	\$12,555
102 Special Law Enf. Trust - Local	\$20,676	\$16,139	\$22,765	\$22,765	\$11,650
103 Special Law Enf. Trust - Federal	\$65,823	\$19,666	\$43,475	\$74,647	\$55,563
120 Transportation Improvement	\$743,515	\$610,870	\$863,500	\$1,006,275	\$701,817
121 Infrastructure Surtax	\$108,900	\$755,715	\$2,435,000	\$3,732,490	\$2,455,000
130 Solid Waste/Recycling	\$2,485,651	\$2,581,695	\$2,723,814	\$3,342,023	\$2,665,960
140 Arbor	\$23,487	\$108,079	\$84,566	\$79,672	\$72,402
150 Transportation Impact Fee	\$16,138	\$29,963	\$876,000	\$81,200	\$926,000
151 Police Impact Fee	\$39,624	\$115,705	\$0	\$0	\$50,790
152 Fire Impact Fee	\$0	\$1,825	\$25,000	\$25,000	\$0
153 Park Impact Fee	\$11,390	\$48,667	\$8,000	\$113,892	\$0
	\$3,533,523	\$4,301,300	\$7,100,120	\$8,495,964	\$6,951,737
Special Assessment Funds - TLBD/Tusca 12-12A					
160 TLBD Maintenance	\$501,595	\$504,194	\$495,972	\$495,972	\$572,321
162 Tuscawillia Phase III	\$40,047	\$46,349	\$11,641	\$14,641	\$12,005
261 TLBD Debt Service	\$91,672	\$204,981	\$179,774	\$179,774	\$295,790
262 TLBD Phase II Debt Service	\$34,016	\$33,631	\$33,276	\$33,276	\$32,908
	\$667,330	\$789,155	\$720,663	\$723,663	\$913,024
Special Assessment Funds - Oak Forest					
161 Oak Forest Maintenance	\$51,895	\$55,598	\$53,086	\$57,186	\$58,181
260 Oak Forest Debt Service	\$56,427	\$56,519	\$60,650	\$60,650	\$60,680
	\$108,322	\$112,117	\$113,736	\$117,836	\$118,861
Debt Service Funds					
201 2003 Debt Service	\$874,448	\$4,965,465	\$231,200	\$231,200	\$839,836
202 1999 Debt Service	\$179,417	\$187,395	\$206,775	\$206,775	\$217,408
240 Central Winds G.O. Debt Service	\$203,063	\$200,994	\$201,200	\$201,200	\$201,052
	\$1,256,928	\$5,353,854	\$639,175	\$639,175	\$1,258,296
Capital Project Funds					
301 1999 Construction	\$0	\$2,700	\$1,219,000	\$150,000	\$1,069,000
302 Revolving Rehab	\$3,835	\$40	\$0	\$0	\$0
304 Utility/Public Works Facility	\$0	\$0	\$875,000	\$44,000	\$831,960
305 Excellence in Cust Svc Initiative	\$306,540	\$88,772	\$126,598	\$191,698	\$52,500
	\$310,375	\$91,512	\$2,220,598	\$385,698	\$1,953,460
TOTAL GOVERNMENTAL FUNDS - APPLICATIONS					
	\$5,876,478	\$10,647,938	\$10,794,292	\$10,362,336	\$11,195,378
CHANGE IN FUND BALANCE - GOVERNMENTAL FUNDS (exclusive of General Fund)					
FUND BALANCE - October 1	11,679,177	12,641,238	11,458,350	11,866,600	15,531,584
Appropriation TO (FROM) Fund Balance	\$962,061	(\$774,638)	(\$1,863,843)	\$3,664,984	(\$2,744,466)
FUND BALANCE - September 30	12,641,238	11,866,600	9,594,507	15,531,584	12,787,118

	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
Sources					
Revenues	\$5,560,039	\$8,700,014	\$7,391,049	\$11,015,864	\$7,119,412
Transfers In	\$1,278,500	\$1,173,286	\$1,539,400	\$3,011,456	\$1,331,500
Total Sources	\$6,838,539	\$9,873,300	\$8,930,449	\$14,027,320	\$8,450,912
Applications					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$3,119,175	\$3,215,412	\$3,593,085	\$3,557,992	\$3,691,538
Debt	\$1,425,727	\$5,575,162	\$856,809	\$856,809	\$1,472,079
Transfers	\$242,106	\$501,581	\$897,775	\$2,505,662	\$798,880
Capital Outlay	\$1,089,470	\$1,355,783	\$5,446,623	\$3,441,873	\$5,232,881
Total Applications	\$5,876,478	\$10,647,938	\$10,794,292	\$10,362,336	\$11,195,378

Account Number	Account Description	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
SOURCES						
351500	Traffic	\$9,327	\$10,084	\$8,000	\$12,107	\$8,000
369900	Misc Revenue	\$869	\$349	\$0	\$0	\$0
361100/361300	Investment	\$96	\$39	\$25	\$25	\$20
	Total Revenues	\$10,292	\$10,472	\$8,025	\$12,132	\$8,020
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$10,292	\$10,472	\$8,025	\$12,132	\$8,020
APPLICATIONS						
555550	Training	\$18,319	\$12,976	\$18,000	\$18,000	\$12,555
	Total Operating	\$18,319	\$12,976	\$18,000	\$18,000	\$12,555
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$18,319	\$12,976	\$18,000	\$18,000	\$12,555
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$24,946	\$16,919	\$9,995	\$14,415	\$8,547
	Appropriation TO (FROM) Fund Balance	(\$8,027)	(\$2,504)	(\$9,975)	(\$5,868)	(\$4,535)
	FUND BALANCE - September 30	\$16,919	\$14,415	\$20	\$8,547	\$4,012

CITY OF WINTER SPRINGS
Fiscal Year 2015-2016 Budget

Sp Law Enforcement Trust (Local) 102

Account Number	Account Description	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
SOURCES						
358200	Confiscated Local Law Enf	\$20,375	\$15,018	\$0	\$19,737	\$0
361100/361300	Investment	\$136	\$78	\$60	\$60	\$15
Total Revenues		\$20,511	\$15,096	\$60	\$19,797	\$15
Total Transfers		\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES		\$20,511	\$15,096	\$60	\$19,797	\$15
APPLICATIONS						
530311	Legal	\$0	\$0	\$5,000	\$5,000	\$5,000
550525	Operating - Small Tools	\$15,207	\$7,091	\$3,715	\$3,715	\$3,650
555490	Not Otherwise Classified	\$437	\$1,050	\$3,000	\$3,000	\$3,000
555550	Training	\$3,592	\$7,998	\$5,000	\$5,000	\$0
555551	Educational Incentive	\$1,440	\$0	\$0	\$0	\$0
Total Operating		\$20,676	\$16,139	\$16,715	\$16,715	\$11,650
Total Transfers		\$0	\$0	\$0	\$0	\$0
Total Capital		\$0	\$0	\$6,050	\$6,050	\$0
TOTAL APPLICATIONS		\$20,676	\$16,139	\$22,765	\$22,765	\$11,650
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$28,653	\$28,488	\$23,457	\$27,445	\$24,477
Appropriation TO (FROM) Fund Balance		(\$165)	(\$1,043)	(\$22,705)	(\$2,968)	(\$11,635)
FUND BALANCE - September 30		\$28,488	\$27,445	\$752	\$24,477	\$12,842

CITY OF WINTER SPRINGS
Fiscal Year 2015-2016 Budget

Sp Law Enforcement Trust (Fed) 103

Account Number	Account Description	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
SOURCES						
337200	Grant - Public Safety	\$0	\$0	\$0	\$3,109	\$0
355001	Department of Treasury	\$0	\$0	\$0	\$1,500	\$0
355002	Department of Justice	\$13,695	\$96,182	\$0	\$33,249	\$0
361100/361300	Investment	\$265	\$72	\$130	\$130	\$75
	Total Revenues	\$13,960	\$96,254	\$130	\$37,988	\$75
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$13,960	\$96,254	\$130	\$37,988	\$75
APPLICATIONS						
530342	Other Svcs - Maint / Licenses	\$1,620	\$0	\$0	\$0	\$0
545310	R&M M&E - Vehicles	\$11,972	\$0	\$0	\$0	\$0
550520	Operating	\$0	\$0	\$5,375	\$5,375	\$7,500
550525	Operating - Small Tools	\$26,709	\$3,730	\$18,625	\$25,282	\$19,630
550527	Operating - Apparel	\$4,487	\$0	\$0	\$0	\$0
555400	Travel & Per Diem	(\$177)	\$0	\$0	\$0	\$0
555550	Training	\$17,522	\$4,900	\$7,700	\$7,700	\$23,937
580820	Grants/Aids - Private	\$0	\$0	\$0	\$1,000	\$0
	Total Operating	\$62,133	\$8,630	\$31,700	\$39,357	\$51,067
591001	To General Fund	\$0	\$7,854	\$0	\$4,825	\$0
	Total Transfers	\$0	\$7,854	\$0	\$4,825	\$0
560640	Machinery & Equipment	\$3,690	\$3,182	\$11,775	\$14,195	\$4,496
560642	Mach & Equip - Data Proc	\$0	\$0	\$0	\$14,634	\$0
560680	Intangibles	\$0	\$0	\$0	\$1,636	\$0
	Total Capital	\$3,690	\$3,182	\$11,775	\$30,465	\$4,496
	TOTAL APPLICATIONS	\$65,823	\$19,666	\$43,475	\$74,647	\$55,563
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$70,636	\$18,773	\$49,298	\$95,361	\$58,702
	Appropriation TO (FROM) Fund Balance	(\$51,863)	\$76,588	(\$43,345)	(\$36,659)	(\$55,488)
	FUND BALANCE - September 30	\$18,773	\$95,361	\$5,953	\$58,702	\$3,214
	Capital: Training Dummy		\$4,496			

Account Number	Account Description	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
SOURCES						
312410	1st Loc Op Fuel	\$536,069	\$579,900	\$586,607	\$586,607	\$590,000
331390	Grant - Other Physical Environment	\$243,699	\$0	\$0	\$0	\$0
344920	Traffic Signal	\$0	\$14,845	\$14,800	\$14,800	\$14,800
344930	Street Lighting	\$14,411	\$0	\$0	\$0	\$0
364100	Auction Proceeds	\$28	\$0	\$0	\$0	\$0
361100/361300	Investment	\$2,714	\$1,314	\$2,000	\$2,000	\$3,000
	Total Revenues	\$796,921	\$596,059	\$603,407	\$603,407	\$607,800
381121	From Infrastructure Surtax Fund	\$0	\$0	\$0	\$1,308,747	\$0
	Total Transfers	\$0	\$0	\$0	\$1,308,747	\$0
	TOTAL SOURCES	\$796,921	\$596,059	\$603,407	\$1,912,154	\$607,800
APPLICATIONS						
530314	Consulting	\$420	\$0	\$25,000	\$10,000	\$1,000
540430	Utilities	\$8,634	\$9,027	\$11,000	\$11,000	\$10,000
545270	R&M Infra - Grounds	\$5,155	\$6,705	\$11,000	\$11,000	\$11,000
545300	R&M Mach & Equip	\$8,192	\$4,211	\$5,000	\$15,500	\$11,500
545400	R&M Transportation	\$0	\$0	\$75,000	\$8,000	\$25,000
545410	R&M Trans - Roads	\$15,005	\$10,904	\$25,000	\$25,000	\$20,000
545411	R&M Trans - Striping	\$3,700	\$4,247	\$5,000	\$5,000	\$25,000
545412	R&M Trans - Traffic Control	\$50,370	\$53,655	\$57,000	\$57,000	\$62,000
545420	R&M Trans - Sidewalks	\$54,085	\$98,020	\$100,000	\$100,000	\$119,400
550525	Operating - Small Tools	\$990	\$1,660	\$3,000	\$3,000	\$3,000
580820	Grants/Aids - Econ Dev	\$0	\$0	\$0	\$0	\$2,817
555480	Promotional / Advertising	\$171	\$0	\$300	\$300	\$400
	Total Operating	\$146,722	\$188,429	\$317,300	\$245,800	\$291,117
591001	To General Fund	\$0	\$200,000	\$280,000	\$280,000	\$250,000
	Total Transfers	\$0	\$200,000	\$280,000	\$280,000	\$250,000
560640	Machinery & Equipment	\$7,095	\$79,589	\$63,000	\$54,500	\$98,200
560641	Mach & Equip - Vehicles	\$0	\$0	\$57,000	\$148,112	\$42,500
560642	Mach & Equip - Data Proc	\$3,470	\$1,336	\$1,200	\$1,200	\$0
560650	Construction In Progress	\$586,228	\$141,516	\$145,000	\$276,663	\$20,000
	Total Capital	\$596,793	\$222,441	\$266,200	\$480,475	\$160,700
	TOTAL APPLICATIONS	\$743,515	\$610,870	\$863,500	\$1,006,275	\$701,817
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$592,001	\$645,407	\$537,118	\$630,596	\$1,536,475
	Appropriation TO (FROM) Fund Balance	\$53,406	(\$14,811)	(\$260,093)	\$905,879	(\$94,017)
	FUND BALANCE - September 30	\$645,407	\$630,596	\$277,025	\$1,536,475	\$1,442,458

Machinery & Equipment:		Vehicles:	
Cement mixer	\$3,800	Ford F150 - repl. PW #1 1998	\$21,500
Chipper - replace 1996 unit	\$77,000	Ford Transit - repl. PW #21 2000	\$21,000
Cutoff Saw 16"	\$1,800		\$42,500
Gator cart	\$11,500		
Skid steer grapplers	\$4,100	Sidewalk - 1000 linear feet	\$20,000
	\$98,200		

Division Number	Account Description	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
SOURCES						
4120	Road Improvements (2nd Gen)	\$357,828	\$213,114	\$2,116,300	\$4,230,567	\$1,022,900
4130	Infrastructure (3rd Gen)	\$0	\$0	\$1,101,825	\$1,101,825	\$1,905,400
TOTAL SOURCES		\$357,828	\$213,114	\$3,218,125	\$5,332,392	\$2,928,300
APPLICATIONS						
4120	Road Improvements (2nd Gen)	\$108,900	\$755,715	\$2,395,000	\$3,692,490	\$1,805,000
4130	Infrastructure (3rd Gen)	\$0	\$0	\$40,000	\$40,000	\$650,000
TOTAL APPLICATIONS		\$108,900	\$755,715	\$2,435,000	\$3,732,490	\$2,455,000
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$1,214,004	\$1,462,932	\$1,488,004	\$920,331	\$2,520,233
Appropriation TO (FROM) Fund Balance		\$248,928	(\$542,601)	\$783,125	\$1,599,902	\$473,300
FUND BALANCE - September 30		\$1,462,932	\$920,331	\$2,271,129	\$2,520,233	\$2,993,533

Account Number	Account Description	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
SOURCES						
4120 312600	Discretionary Sales Surtax	\$351,716	\$0	\$1,000,000	\$2,484,769	\$1,020,000
4120 331490	Grant - Other Transportation	\$0	\$188,132	\$1,110,000	\$1,739,498	\$0
4120 361100/361300	Investment	\$6,112	\$3,196	\$6,300	\$6,300	\$2,900
Total Revenues		\$357,828	\$191,328	\$2,116,300	\$4,230,567	\$1,022,900
4120 381140	From Arbor	\$0	\$21,786	\$0	\$0	\$0
Total Transfers		\$0	\$21,786	\$0	\$0	\$0
TOTAL SOURCES		\$357,828	\$213,114	\$2,116,300	\$4,230,567	\$1,022,900
APPLICATIONS						
4120 530320	Accounting / Auditing	\$0	\$0	\$5,000	\$5,000	\$5,000
Total Operating		\$0	\$0	\$5,000	\$5,000	\$5,000
4120 591120	To Transportation Improvement	\$0	\$0	\$0	\$1,308,747	\$0
4120 591301	To 1999 Construction Fund	\$0	\$0	\$300,000	\$0	\$300,000
Total Transfers		\$0	\$0	\$300,000	\$1,308,747	\$300,000
4120 560630	Infrastructure	\$0	\$3,991	\$500,000	\$5,742	\$500,000
4120 560650	Construction In Progress	\$108,900	\$751,724	\$1,590,000	\$2,373,001	\$1,000,000
Total Capital		\$108,900	\$755,715	\$2,090,000	\$2,378,743	\$1,500,000
TOTAL APPLICATIONS		\$108,900	\$755,715	\$2,395,000	\$3,692,490	\$1,805,000
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$1,214,004	\$1,462,932	\$1,488,004	\$920,331	\$1,458,408
Appropriation TO (FROM) Fund Balance		\$248,928	(\$542,601)	(\$278,700)	\$538,077	(\$782,100)
FUND BALANCE - September 30		\$1,462,932	\$920,331	\$1,209,304	\$1,458,408	\$676,308

Account Number	Account Description	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
SOURCES						
4130	312600	\$0	\$0	\$1,098,825	\$1,098,825	\$1,900,000
4130	361100/361300	\$0	\$0	\$3,000	\$3,000	\$5,400
Total Revenues		\$0	\$0	\$1,101,825	\$1,101,825	\$1,905,400
Total Transfers		\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES		\$0	\$0	\$1,101,825	\$1,101,825	\$1,905,400
APPLICATIONS						
4130	530314	\$0	\$0	\$40,000	\$40,000	\$100,000
Total Operating		\$0	\$0	\$40,000	\$40,000	\$100,000
Total Transfers		\$0	\$0	\$0	\$0	\$0
4130	560650	\$0	\$0	\$0	\$0	\$550,000
Total Capital		\$0	\$0	\$0	\$0	\$550,000
TOTAL APPLICATIONS		\$0	\$0	\$40,000	\$40,000	\$650,000
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$0	\$0	\$0	\$0	\$1,061,825
Appropriation TO (FROM) Fund Balance		\$0	\$0	\$1,061,825	\$1,061,825	\$1,255,400
FUND BALANCE - September 30		\$0	\$0	\$1,061,825	\$1,061,825	\$2,317,225

Capital:
 Bridge Infrastructure \$250,000
 Roof - Police Headquarters \$300,000
 \$550,000

Monthly charge for service (Waste Pro) ---- \$18.10

Account Number	Account Description	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
SOURCES						
323700	Solid Waste / Commercial	\$51,353	\$54,395	\$50,000	\$0	\$0
323710	Solid Waste / Residential	\$47,038	\$48,230	\$45,000	\$45,000	\$48,000
338100	Recycling Rev Share	\$45,356	\$49,363	\$45,000	\$45,000	\$4,000
338200	Environmental Rev Share	\$45,754	\$45,490	\$47,000	\$47,000	\$45,000
343400	Garbage / Solid Waste	\$2,086,150	\$2,298,206	\$2,200,000	\$2,200,000	\$2,300,000
343410	Storm Reserve	\$134,394	\$137,091	\$135,000	\$135,000	\$137,000
343420	Recycle Bin Revenue	\$2,967	\$2,436	\$2,500	\$2,500	\$2,200
361100/361300	Investment	\$13,834	\$6,849	\$12,750	\$12,750	\$6,000
	Total Revenues	\$2,426,846	\$2,642,060	\$2,537,250	\$2,487,250	\$2,542,200
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$2,426,846	\$2,642,060	\$2,537,250	\$2,487,250	\$2,542,200
APPLICATIONS						
530311	Legal	\$0	\$20,194	\$0	\$19,000	\$10,000
530314	Consulting	\$3,002	\$3,002	\$3,500	\$18,500	\$3,500
540435	Disposal (includes landfill)	\$2,337,522	\$2,421,160	\$2,500,000	\$2,485,000	\$2,493,013
550520	Operating	\$10,733	\$0	\$11,000	\$11,000	\$7,500
	Total Operating	\$2,351,257	\$2,444,356	\$2,514,500	\$2,533,500	\$2,514,013
591001	To General Fund	\$134,394	\$137,339	\$209,314	\$808,523	\$151,947
	Total Transfers	\$134,394	\$137,339	\$209,314	\$808,523	\$151,947
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$2,485,651	\$2,581,695	\$2,723,814	\$3,342,023	\$2,665,960
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$2,731,455	\$2,672,650	\$2,647,649	\$2,733,015	\$1,878,242
	Appropriation TO (FROM) Fund Balance	(\$58,805)	\$60,365	(\$186,564)	(\$854,773)	(\$123,760)
	FUND BALANCE - September 30	\$2,672,650	\$2,733,015	\$2,461,085	\$1,878,242	\$1,754,482
	Assigned Fund Balance - Emergency Debris Management	\$965,557	\$1,102,646	\$1,237,646	\$1,237,646	\$1,374,646

This fund absorbed 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 has been rendered obsolete. However, that portion of fund balance that is attributable to storm recovery will be segregated as assigned fund balance within this fund (see above).

Account Number	Account Description	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
SOURCES						
316010	Arbor License	\$2,318	\$3,230	\$1,500	\$1,500	\$1,500
322910	Arbor Permits	\$31,071	\$16,895	\$8,000	\$8,000	\$10,000
331700	Grant - Culture / Recreation	\$0	\$0	\$0	\$0	\$0
354100	Arbor Fine	\$22,286	\$53,200	\$10,000	\$10,000	\$10,000
361100/361300	Investment	\$1,576	\$753	\$1,250	\$1,250	\$700
366000	Misc Private Donations	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$57,251	\$74,078	\$20,750	\$20,750	\$22,200
Total Transfers		\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES		\$57,251	\$74,078	\$20,750	\$20,750	\$22,200
APPLICATIONS						
545270	R&M Infra - Grounds	\$7,935	\$36,004	\$45,000	\$45,000	\$45,000
550520	Operating	\$0	\$85	\$250	\$250	\$250
550525	Operating - Small Tools	\$0	\$0	\$500	\$500	\$500
555480	Promotional / Advertising	\$905	\$641	\$1,000	\$1,000	\$1,500
555550	Training	\$0	\$0	\$500	\$500	\$750
Total Operating		\$8,840	\$36,730	\$47,250	\$47,250	\$48,000
591001	To General Fund	\$0	\$33,867	\$14,589	\$14,589	\$15,830
591121	To Road Improvement	\$0	\$21,786	\$0	\$0	\$0
591410	To Water Sewer Utility	\$14,647	\$15,696	\$22,727	\$17,833	\$8,572
Total Transfers		\$14,647	\$71,349	\$37,316	\$32,422	\$24,402
Total Capital		\$0	\$0	\$0	\$0	\$0
TOTAL APPLICATIONS		\$23,487	\$108,079	\$84,566	\$79,672	\$72,402
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$303,746	\$337,510	\$248,011	\$303,509	\$244,587
Appropriation TO (FROM) Fund Balance		\$33,764	(\$34,001)	(\$63,816)	(\$58,922)	(\$50,202)
FUND BALANCE - September 30		\$337,510	\$303,509	\$184,195	\$244,587	\$194,385

Account Number	Account Description	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
SOURCES						
324310	Transportation - Residential	\$225,202	\$180,709	\$0	\$722,321	\$0
324320	Transportation - Commercial	\$90,519	\$130,458	\$0	\$0	\$0
361100/361300	Investment	\$3,224	\$2,209	\$2,900	\$2,900	\$4,400
	Total Revenues	\$318,945	\$313,376	\$2,900	\$725,221	\$4,400
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$318,945	\$313,376	\$2,900	\$725,221	\$4,400
APPLICATIONS						
530311	Legal	\$0	\$0	\$1,000	\$1,000	\$1,000
530314	Consulting	\$5,480	\$15,475	\$75,000	\$75,000	\$75,000
	Total Operating	\$5,480	\$15,475	\$76,000	\$76,000	\$76,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$10,658	\$14,488	\$800,000	\$5,200	\$850,000
	Total Capital	\$10,658	\$14,488	\$800,000	\$5,200	\$850,000
	TOTAL APPLICATIONS	\$16,138	\$29,963	\$876,000	\$81,200	\$926,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$580,252	\$883,059	\$1,016,259	\$1,166,472	\$1,810,493
	Appropriation TO (FROM) Fund Balance	\$302,807	\$283,413	(\$873,100)	\$644,021	(\$921,600)
	FUND BALANCE - September 30	\$883,059	\$1,166,472	\$143,159	\$1,810,493	\$888,893
	Capital:					
	Orange Ave	\$600,000				
	Tuscora turn lane	\$250,000				
		\$850,000				

Account Number	Account Description	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
SOURCES						
324110	Public Safety - Residential	\$58,005	\$25,603	\$0	\$16,361	\$0
324120	Public Safety - Commercial	\$17,147	\$19,551	\$0	\$86,764	\$0
361100/361300	Investment	\$495	\$200	\$145	\$145	\$400
	Total Revenues	\$75,647	\$45,354	\$145	\$103,270	\$400
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$75,647	\$45,354	\$145	\$103,270	\$400
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$39,624	\$60,921	\$0	\$0	\$50,790
560680	Intangibles	\$0	\$54,784	\$0	\$0	\$0
	Total Capital	\$39,624	\$115,705	\$0	\$0	\$50,790
	TOTAL APPLICATIONS	\$39,624	\$115,705	\$0	\$0	\$50,790
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$92,554	\$128,577	\$28,947	\$58,226	\$161,496
	Appropriation TO (FROM) Fund Balance	\$36,023	(\$70,351)	\$145	\$103,270	(\$50,390)
	FUND BALANCE - September 30	\$128,577	\$58,226	\$29,092	\$161,496	\$111,106

Capital:
 Mobile radios (10) \$40,850
 APX Portable radio (2) \$8,090
 Peltor headset - SWAT (2) \$1,850
 \$50,790

Account Number	Account Description	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
SOURCES						
324110	Public Safety - Residential	\$114,100	\$50,400	\$0	\$66,500	\$0
324120	Public Safety - Commercial	\$37,779	\$53,108	\$0	\$170,800	\$0
361100/361300	Investment	\$5,886	\$3,035	\$6,600	\$6,600	\$5,300
	Total Revenues	\$157,765	\$106,543	\$6,600	\$243,900	\$5,300
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$157,765	\$106,543	\$6,600	\$243,900	\$5,300
APPLICATIONS						
530314	Consulting	\$0	\$1,825	\$25,000	\$25,000	\$0
	Total Operating	\$0	\$1,825	\$25,000	\$25,000	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$0	\$1,825	\$25,000	\$25,000	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,135,133	\$1,292,898	\$1,346,097	\$1,397,616	\$1,616,516
	Appropriation TO (FROM) Fund Balance	\$157,765	\$104,718	(\$18,400)	\$218,900	\$5,300
	FUND BALANCE - September 30	\$1,292,898	\$1,397,616	\$1,327,697	\$1,616,516	\$1,621,816

Account Number	Account Description	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
SOURCES						
324610	Culture / Recreation - Residential	\$195,600	\$87,600	\$0	\$432,000	\$0
361100/361300	Investment	\$1,122	\$784	\$600	\$600	\$2,000
	Total Revenues	\$196,722	\$88,384	\$600	\$432,600	\$2,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$196,722	\$88,384	\$600	\$432,600	\$2,000
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560620	Buildings	\$0	\$14,687	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$0	\$0	\$8,000	\$0	\$0
560650	Construction In Progress	\$11,390	\$33,980	\$0	\$113,892	\$0
	Total Capital	\$11,390	\$48,667	\$8,000	\$113,892	\$0
	TOTAL APPLICATIONS	\$11,390	\$48,667	\$8,000	\$113,892	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$141,079	\$326,411	\$124,401	\$366,128	\$684,836
	Appropriation TO (FROM) Fund Balance	\$185,332	\$39,717	(\$7,400)	\$318,708	\$2,000
	FUND BALANCE - September 30	\$326,411	\$366,128	\$117,001	\$684,836	\$686,836

CITY OF WINTER SPRINGS
Fiscal Year 2015-2016 Budget

Special Assessment - TLBD Maint 160

Assess Rate/Unit - \$120
Legal Maximum - \$128

Account Number	Account Description	\$120 FY 12/13 Actual	\$120 FY 13/14 Actual	\$120 Original FY 14/15 Budget	Revised FY 14/15 Budget	\$120 FY 15/16 Budget
SOURCES						
325200	Charges for Services	\$497,545	\$509,755	\$507,663	\$507,663	\$507,663
361100/361300	Investment	\$2,227	\$1,090	\$1,000	\$1,000	\$875
	Total Revenues	\$499,772	\$510,845	\$508,663	\$508,663	\$508,538
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$499,772	\$510,845	\$508,663	\$508,663	\$508,538
APPLICATIONS						
530340	Other Svcs	\$2,459	\$2,526	\$2,900	\$2,900	\$2,700
530341	Other Svcs - Contract / Admin	\$8,967	\$9,094	\$9,900	\$9,900	\$9,971
540430	Utilities	\$42,563	\$43,334	\$51,500	\$51,500	\$54,462
540434	Streetlights	\$230,669	\$231,743	\$234,500	\$234,500	\$235,200
545210	R&M Infra - Stormwater	\$23,446	\$13,099	\$16,500	\$23,255	\$37,800
545270	R&M Infra - Grounds	\$118,984	\$136,969	\$124,500	\$117,745	\$172,400
555480	Promotional / Advertising	\$538	\$0	\$150	\$150	\$150
	Total Operating	\$427,626	\$436,765	\$439,950	\$439,950	\$512,683
591001	To General Fund	\$73,969	\$67,429	\$56,022	\$56,022	\$36,495
591410	To Water Sewer Utility	\$0	\$0	\$0	\$0	\$23,143
	Total Transfers	\$73,969	\$67,429	\$56,022	\$56,022	\$59,638
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$501,595	\$504,194	\$495,972	\$495,972	\$572,321
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$284,352	\$282,529	\$267,627	\$289,180	\$301,871
	Appropriation TO (FROM) Fund Balance	(\$1,823)	\$6,651	\$12,691	\$12,691	(\$63,783)
	FUND BALANCE - September 30	\$282,529	\$289,180	\$280,318	\$301,871	\$238,088

CITY OF WINTER SPRINGS
Fiscal Year 2015-2016 Budget

Special Assessment - TLBD I Capital/DS 261
BB&T Bank Note
Final Year FY 2030

Assess Rate/Unit - \$36
Legal Maximum - \$43

Account Number	Account Description	\$43 FY 12/13 Actual	\$43 FY 13/14 Actual	\$36 Original FY 14/15 Budget	Revised FY 14/15 Budget	\$36 FY 15/16 Budget
SOURCES						
325100	Capital Improvement	\$29,878	\$77,812	\$138,724	\$138,724	\$138,724
369900	Misc Revenue	\$79,735	\$33,466	\$0	\$0	\$0
361100/361300	Investment	\$58,096	\$55,748	\$1,050	\$1,050	\$350
	Total Revenues	\$167,709	\$167,026	\$139,774	\$139,774	\$139,074
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$167,709	\$167,026	\$139,774	\$139,774	\$139,074
APPLICATIONS						
530340	Other Svcs	\$822	\$824	\$800	\$800	\$825
530341	Other Svcs - Contract / Admin	\$3,595	\$3,504	\$3,800	\$3,800	\$3,829
	Total Operating	\$4,417	\$4,328	\$4,600	\$4,600	\$4,654
591001	To General Fund	\$500	\$500	\$500	\$500	\$500
	Total Transfers	\$500	\$500	\$500	\$500	\$500
570710	Principal	\$29,878	\$77,812	\$82,124	\$82,124	\$81,328
570720	Interest	\$56,877	\$55,127	\$52,550	\$52,550	\$49,873
	Total Debt Service	\$86,755	\$132,939	\$134,674	\$134,674	\$131,201
560640	Machinery & Equipment	\$0	\$0	\$0	\$3,866	\$0
560650	Construction In Progress	\$0	\$67,214	\$40,000	\$36,134	\$159,435
	Total Capital	\$0	\$67,214	\$40,000	\$40,000	\$159,435
	TOTAL APPLICATIONS	\$91,672	\$204,981	\$179,774	\$179,774	\$295,790
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$188,352	\$264,389	\$213,437	\$226,434	\$186,434
	Appropriation TO (FROM) Fund Balance	\$76,037	(\$37,955)	(\$40,000)	(\$40,000)	(\$156,716)
	FUND BALANCE - September 30	\$264,389	\$226,434	\$173,437	\$186,434	\$29,718
	Capital:					
	Medians 21-23 Landscape	\$19,435				
	Main entry irrigation; wall feature; tree remediation; low voltage lights	\$140,000				
		\$159,435				

CITY OF WINTER SPRINGS
Fiscal Year 2015-2016 Budget

Special Assessment - TLBD II Capital/DS 262

Wells Fargo Bank Note

Final Year FY 2017

(due to expedited principal schedule)

Assess Rate/Unit - \$11

Legal Maximum - \$17

Account Number	Account Description	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
	SOURCES					
325100	Capital Improvement	\$26,930	\$27,625	\$26,263	\$26,263	\$26,263
369900	Misc Revenue	\$8,127	\$8,673	\$0	\$0	\$0
361100/361300	Investment	\$5,778	\$4,604	\$125	\$125	\$60
	Total Revenues	\$40,835	\$40,902	\$26,388	\$26,388	\$26,323
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$40,835	\$40,902	\$26,388	\$26,388	\$26,323
	APPLICATIONS					
530340	Other Svcs	\$201	\$202	\$250	\$250	\$260
530341	Other Svcs - Contract / Admin	\$771	\$795	\$800	\$800	\$803
	Total Operating	\$972	\$997	\$1,050	\$1,050	\$1,063
591001	To General Fund	\$500	\$500	\$500	\$500	\$500
	Total Transfers	\$500	\$500	\$500	\$500	\$500
570710	Principal	\$26,931	\$27,626	\$28,350	\$28,350	\$29,100
570720	Interest	\$5,613	\$4,508	\$3,376	\$3,376	\$2,245
	Total Debt Service	\$32,544	\$32,134	\$31,726	\$31,726	\$31,345
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$34,016	\$33,631	\$33,276	\$33,276	\$32,908
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	\$15,342	\$22,161	\$29,099	\$29,432	\$22,544
	Appropriation TO (FROM) Fund Balance	\$6,819	\$7,271	(\$6,888)	(\$6,888)	(\$6,585)
	FUND BALANCE - September 30	\$22,161	\$29,432	\$22,211	\$22,544	\$15,959

CITY OF WINTER SPRINGS
Fiscal Year 2015-2016 Budget

Special Assessment - Tuscawillia III 162
 Capital/DS and Maintenance Divisions

	<u>Capital</u>	<u>Maint</u>
Assess Rate/Unit -	\$85	\$75
Legal Maximum -	\$88	\$87

Division Number	Account Description	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
SOURCES						
1521	Capital Division	\$80,832	\$6,661	\$5,696	\$5,696	\$5,696
1522	Maintenance Division	\$0	\$6,550	\$6,486	\$6,486	\$6,486
TOTAL SOURCES		\$80,832	\$13,211	\$12,182	\$12,182	\$12,182
APPLICATIONS						
1521	Capital Division	\$40,047	\$42,539	\$5,589	\$8,589	\$5,527
1522	Maintenance Division	\$0	\$3,810	\$6,052	\$6,052	\$6,478
TOTAL APPLICATIONS		\$40,047	\$46,349	\$11,641	\$14,641	\$12,005
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$0	\$40,785	\$39,552	\$7,647	\$5,188
Appropriation TO (FROM) Fund Balance		\$40,785	(\$33,138)	\$541	(\$2,459)	\$177
FUND BALANCE - September 30		\$40,785	\$7,647	\$40,093	\$5,188	\$5,365
Internal Loan to General Fund per 9/30 CAFR		(\$63,721)	(\$61,318)			
		(\$22,936)	(\$53,671)			

CITY OF WINTER SPRINGS
Fiscal Year 2015-2016 Budget

Special Assessment - Tuscawilla III 162
Capital 1521 - Internal Loan
Final Year FY 2033

Assess Rate/Unit - \$85
Legal Maximum - \$88

Div Account Nui Number	Account Description	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
	SOURCES					
325100	Capital Improvement	\$0	\$5,795	\$5,696	\$5,696	\$5,696
325300	Prepayments	\$17,100	\$866	\$0	\$0	\$0
384000	Debt Proceeds	\$63,721	\$0	\$0	\$0	\$0
361100/361300	Investment	\$11	\$0	\$0	\$0	\$0
	Total Revenues	\$80,832	\$6,661	\$5,696	\$5,696	\$5,696
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$80,832	\$6,661	\$5,696	\$5,696	\$5,696
	APPLICATIONS					
530312	Financial	\$23,285	\$0	\$0	\$0	\$0
530340	Other Svcs	\$0	\$30	\$25	\$25	\$35
530341	Other Svcs - Contract / Admin	\$0	\$1,125	\$1,080	\$1,080	\$1,008
555480	Promotional / Advertising	\$1,421	\$0	\$0	\$0	\$0
	Total Operating	\$24,706	\$1,155	\$1,105	\$1,105	\$1,043
570710	Principal	\$0	\$2,403	\$2,471	\$2,471	\$2,542
570720	Interest	\$0	\$1,832	\$1,763	\$1,763	\$1,692
	Total Debt Service	\$0	\$4,235	\$4,234	\$4,234	\$4,234
591001	To General Fund	\$3,466	\$250	\$250	\$250	\$250
	Total Transfers	\$3,466	\$250	\$250	\$250	\$250
560630	Infrastructure	\$0	\$0	\$0	\$3,000	\$0
560650	Construction In Progress	\$11,875	\$36,899	\$0	\$0	\$0
	Total Capital	\$11,875	\$36,899	\$0	\$3,000	\$0
	TOTAL APPLICATIONS	\$40,047	\$42,539	\$5,589	\$8,589	\$5,527
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	\$0	\$40,785	\$39,552	\$4,907	\$2,014
	Appropriation TO (FROM) Fund Balance	\$40,785	(\$35,878)	\$107	(\$2,893)	\$169
	FUND BALANCE - September 30	\$40,785	\$4,907	\$39,659	\$2,014	\$2,183
	Internal Loan to General Fund	<u>(\$63,721)</u>	<u>(\$61,318)</u>			
	per 9/30 CAFR	<u>(\$22,936)</u>	<u>(\$56,411)</u>			

CITY OF WINTER SPRINGS
Fiscal Year 2015-2016 Budget

Special Assessment - Tuscawilla III 162
 Maintenance 1522

Assess Rate/Unit - \$75
 Legal Maximum - \$87

Account Number	Account Description	FY 12/13 Actual	\$75	\$75	Revised FY 14/15 Budget	FY 15/16 Budget
			FY 13/14 Actual	Original FY 14/15 Budget		
SOURCES						
325200	Charges for Services	\$0	\$6,485	\$6,466	\$6,466	\$6,466
361100/361300	Investment	\$0	\$65	\$20	\$20	\$20
Total Revenues		\$0	\$6,550	\$6,486	\$6,486	\$6,486
Total Transfers		\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES		\$0	\$6,550	\$6,486	\$6,486	\$6,486
APPLICATIONS						
530340	Other Svcs	\$0	\$30	\$35	\$35	\$35
530341	Other Svcs - Contract / Admin	\$0	\$1,125	\$1,080	\$1,080	\$1,088
540432	Water/Sewer	\$0	\$365	\$1,200	\$1,200	\$960
545270	R&M Infra - Grounds	\$0	\$0	\$2,150	\$2,150	\$2,825
Total Operating		\$0	\$1,520	\$4,465	\$4,465	\$4,908
591001	To General Fund	\$0	\$2,290	\$1,587	\$1,587	\$1,570
Total Transfers		\$0	\$2,290	\$1,587	\$1,587	\$1,570
TOTAL APPLICATIONS		\$0	\$3,810	\$6,052	\$6,052	\$6,478
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$0	\$0	\$0	\$2,740	\$3,174
Appropriation TO (FROM) Fund Balance		\$0	\$2,740	\$434	\$434	\$8
FUND BALANCE - September 30		\$0	\$2,740	\$434	\$3,174	\$3,182

CITY OF WINTER SPRINGS
Fiscal Year 2015-2016 Budget

Special Assessment - Oak Forest Maintenance 161

Assess Rate/Unit - \$60
Legal Maximum - \$63

Account Number	Account Description	\$57 FY 12/13 Actual	\$57 FY 13/14 Actual	\$60 Original FY 14/15 Budget	Revised FY 14/15 Budget	\$60 FY 15/16 Budget
SOURCES						
325200	Charges for Services	\$53,145	\$53,176	\$55,725	\$55,725	\$55,725
369301	Settlement Insurance Proceeds	\$0	\$0	\$0	\$4,100	\$0
361100/361300	Investment	\$363	\$168	\$300	\$300	\$175
	Total Revenues	\$53,508	\$53,344	\$56,025	\$60,125	\$55,900
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$53,508	\$53,344	\$56,025	\$60,125	\$55,900
APPLICATIONS						
530340	Other Svcs	\$261	\$265	\$300	\$300	\$300
530341	Other Svcs - Contract / Admin	\$7,437	\$7,565	\$8,000	\$8,000	\$8,055
540430	Utilities	\$9,228	\$7,680	\$9,000	\$9,000	\$9,000
545270	R&M Infra - Grounds	\$20,839	\$26,518	\$24,000	\$28,100	\$31,253
	Total Operating	\$37,765	\$42,028	\$41,300	\$45,400	\$48,608
591001	To General Fund	\$14,130	\$13,570	\$11,786	\$11,786	\$7,859
591410	To Water Sewer Utility	\$0	\$0	\$0	\$0	\$1,714
	Total Transfers	\$14,130	\$13,570	\$11,786	\$11,786	\$9,573
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$51,895	\$55,598	\$53,086	\$57,186	\$58,181
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$52,207	\$53,820	\$42,890	\$51,566	\$54,505
	Appropriation TO (FROM) Fund Balance	\$1,613	(\$2,254)	\$2,939	\$2,939	(\$2,281)
	FUND BALANCE - September 30	\$53,820	\$51,566	\$45,829	\$54,505	\$52,224

CITY OF WINTER SPRINGS
Fiscal Year 2015-2016 Budget

Special Assessment - Oak Forest Capital/DS 260

Internal Loan
 Final Year FY 2017

Assess Rate/Unit - \$64
 Legal Maximum - \$72

Account Number	Account Description	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
	SOURCES					
325100	Capital Improvement	\$17,536	\$18,276	\$52,132	\$52,132	\$52,132
369900	Misc Revenue	\$21,972	\$22,014	\$0	\$0	\$0
361100/361300	Investment	\$19,577	\$18,756	\$65	\$65	\$20
	Total Revenues	\$59,085	\$59,046	\$52,197	\$52,197	\$52,152
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$59,085	\$59,046	\$52,197	\$52,197	\$52,152
	APPLICATIONS					
530340	Other Svcs	\$289	\$293	\$350	\$350	\$350
530341	Other Svcs - Contract / Admin	\$3,638	\$3,726	\$3,800	\$3,800	\$3,827
	Total Operating	\$3,927	\$4,019	\$4,150	\$4,150	\$4,177
591001	To General Fund	\$500	\$500	\$500	\$500	\$500
	Total Transfers	\$500	\$500	\$500	\$500	\$500
570710	Principal	\$46,152	\$47,434	\$48,752	\$48,752	\$50,109
570720	Interest	\$5,848	\$4,566	\$3,248	\$3,248	\$1,894
570730	Other Debt Service Costs	\$0	\$0	\$0	\$0	\$0
	Total Debt Service	\$52,000	\$52,000	\$52,000	\$52,000	\$52,003
560650	Construction In Progress	\$0	\$0	\$4,000	\$4,000	\$4,000
	Total Capital	\$0	\$0	\$4,000	\$4,000	\$4,000
	TOTAL APPLICATIONS	\$56,427	\$56,519	\$60,650	\$60,650	\$60,680
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	\$12,850	\$15,508	\$17,605	\$18,035	\$9,582
	Appropriation TO (FROM) Fund Balance	\$2,658	\$2,527	(\$8,453)	(\$8,453)	(\$8,528)
	FUND BALANCE - September 30	\$15,508	\$18,035	\$9,152	\$9,582	\$1,054
	Internal Loan to General Fund per 9/30 CAFR	<u>(\$183,718)</u>	<u>(\$136,284)</u>			
		<u>(\$168,210)</u>	<u>(\$118,249)</u>			
	Capital: Wall amenities	\$4,000				

Account Number	Account Description	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
SOURCES						
384000	Debt Proceeds	\$0	\$3,494,000	\$0	\$0	\$0
361100/361300	Investment	\$2,255	\$885	\$2,200	\$2,200	\$2,000
	Total Revenues	\$2,255	\$3,494,885	\$2,200	\$2,200	\$2,000
381001	From General Fund	\$885,000	\$934,000	\$885,400	\$885,400	\$800,000
	Total Transfers	\$885,000	\$934,000	\$885,400	\$885,400	\$800,000
	TOTAL SOURCES	\$887,255	\$4,428,885	\$887,600	\$887,600	\$802,000
APPLICATIONS						
530314	Consulting	\$0	\$0	\$2,500	\$2,500	\$2,500
	Total Operating	\$0	\$0	\$2,500	\$2,500	\$2,500
	Total Transfers	\$0	\$0	\$0	\$0	\$0
570710	Principal	\$700,000	\$4,730,000	\$209,000	\$209,000	\$812,000
570720	Interest	\$174,448	\$206,994	\$19,700	\$19,700	\$25,336
570730	Other Debt Service Costs	\$0	\$28,471	\$0	\$0	\$0
	Total Debt Service	\$874,448	\$4,965,465	\$228,700	\$228,700	\$837,336
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$874,448	\$4,965,465	\$231,200	\$231,200	\$839,836
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$799,888	\$812,695	\$191,190	\$276,115	\$932,515
	Appropriation TO (FROM) Fund Balance	\$12,807	(\$536,580)	\$656,400	\$656,400	(\$37,836)
	FUND BALANCE - September 30	\$812,695	\$276,115	\$847,590	\$932,515	\$894,679

CITY OF WINTER SPRINGS
Fiscal Year 2015-2016 Budget

1999/2011 Debt Service 202
 2011 Improvement Refunding Revenue Bond - BB&T
 1999 Series Improvement Refunding Revenue Bonds

Account Number	Account Description	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
SOURCES						
384000	Debt Proceeds	\$0	\$0	\$0	\$0	\$0
361100/361300	Investment	\$471	\$183	\$500	\$500	\$500
	Total Revenues	\$471	\$183	\$500	\$500	\$500
381001	From General Fund	\$194,000	\$207,500	\$217,000	\$217,000	\$225,000
	Total Transfers	\$194,000	\$207,500	\$217,000	\$217,000	\$225,000
	TOTAL SOURCES	\$194,471	\$207,683	\$217,500	\$217,500	\$225,500
APPLICATIONS						
530314	Consulting	\$0	\$0	\$2,500	\$2,500	\$2,500
	Total Operating	\$0	\$0	\$2,500	\$2,500	\$2,500
	Total Transfers	\$0	\$0	\$0	\$0	\$0
570710	Principal	\$149,238	\$160,875	\$181,800	\$181,800	\$196,899
570720	Interest	\$30,179	\$26,520	\$22,475	\$22,475	\$18,009
	Total Debt Service	\$179,417	\$187,395	\$204,275	\$204,275	\$214,908
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$179,417	\$187,395	\$206,775	\$206,775	\$217,408
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$161,701	\$176,755	\$194,880	\$197,043	\$207,768
	Appropriation TO (FROM) Fund Balance	\$15,054	\$20,288	\$10,725	\$10,725	\$8,092
	FUND BALANCE - September 30	\$176,755	\$197,043	\$205,605	\$207,768	\$215,860

Account Number	Account Description	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
SOURCES						
361100/361300	Investment	\$722	\$353	\$100	\$100	\$75
311000	Ad Valorem	\$166,862	\$173,876	\$185,028	\$185,028	\$195,208
	Total Revenues	\$167,584	\$174,229	\$185,128	\$185,128	\$195,283
381001	From General Fund	\$27,000	\$10,000	\$13,000	\$313,000	\$6,500
	Total Transfers	\$27,000	\$10,000	\$13,000	\$313,000	\$6,500
	TOTAL SOURCES	\$194,584	\$184,229	\$198,128	\$498,128	\$201,783
APPLICATIONS						
530314	Consulting	\$2,500	\$0	\$0	\$0	\$0
	Total Operating	\$2,500	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
570710	Principal	\$100,586	\$104,688	\$108,700	\$108,700	\$112,532
570720	Interest	\$99,977	\$96,306	\$92,500	\$92,500	\$88,520
	Total Debt Service	\$200,563	\$200,994	\$201,200	\$201,200	\$201,052
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$203,063	\$200,994	\$201,200	\$201,200	\$201,052
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$50,549	\$42,070	\$24,783	\$25,305	\$322,233
	Appropriation TO (FROM) Fund Balance	(\$8,479)	(\$16,765)	(\$3,072)	\$296,928	\$731
	FUND BALANCE - September 30	\$42,070	\$25,305	\$21,711	\$322,233	\$322,964

Account Number	Account Description	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
SOURCES						
361100/361300	Investment	\$4,538	\$2,131	\$2,300	\$2,300	\$1,200
366000	Misc Private Donations	\$0	\$0	\$0	\$0	\$0
	Total Revenues	\$4,538	\$2,131	\$2,300	\$2,300	\$1,200
381121	From Road Improvements	\$0	\$0	\$300,000	\$0	\$300,000
	Total Transfers	\$0	\$0	\$300,000	\$0	\$300,000
	TOTAL SOURCES	\$4,538	\$2,131	\$302,300	\$2,300	\$301,200
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$2,700	\$1,219,000	\$150,000	\$1,069,000
	Total Capital	\$0	\$2,700	\$1,219,000	\$150,000	\$1,069,000
	TOTAL APPLICATIONS	\$0	\$2,700	\$1,219,000	\$150,000	\$1,069,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$915,325	\$919,863	\$917,613	\$919,294	\$771,594
	Appropriation TO (FROM) Fund Balance	\$4,538	(\$569)	(\$916,700)	(\$147,700)	(\$767,800)
	FUND BALANCE - September 30	\$919,863	\$919,294	\$913	\$771,594	\$3,794
	Capital:					
	Magnolia Park amphitheater	\$1,069,000				

Account Number	Account Description	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
SOURCES						
361100/361300	Investment	\$5,124	\$2,682	\$5,400	\$5,400	\$3,500
399100	Non-Operating	\$39,854	\$0	\$0	\$0	\$0
	Total Revenues	\$44,978	\$2,682	\$5,400	\$5,400	\$3,500
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$44,978	\$2,682	\$5,400	\$5,400	\$3,500
APPLICATIONS						
540430	Utilities	\$3,461	\$40	\$0	\$0	\$0
545100	R&M Buildings	\$374	\$0	\$0	\$0	\$0
	Total Operating	\$3,835	\$40	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$3,835	\$40	\$0	\$0	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,035,243	\$1,076,386	\$1,082,586	\$1,079,028	\$1,084,428
	Appropriation TO (FROM) Fund Balance	\$41,143	\$2,642	\$5,400	\$5,400	\$3,500
	FUND BALANCE - September 30	\$1,076,386	\$1,079,028	\$1,087,986	\$1,084,428	\$1,087,928

Account Number	Account Description	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
SOURCES						
361100/361300	Investment	\$4,787	\$2,273	\$2,100	\$2,100	\$1,600
	Total Revenues	<u>\$4,787</u>	<u>\$2,273</u>	<u>\$2,100</u>	<u>\$2,100</u>	<u>\$1,600</u>
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	<u>\$4,787</u>	<u>\$2,273</u>	<u>\$2,100</u>	<u>\$2,100</u>	<u>\$1,600</u>
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$0	\$875,000	\$44,000	\$831,960
	Total Capital	<u>\$0</u>	<u>\$0</u>	<u>\$875,000</u>	<u>\$44,000</u>	<u>\$831,960</u>
	TOTAL APPLICATIONS	<u>\$0</u>	<u>\$0</u>	<u>\$875,000</u>	<u>\$44,000</u>	<u>\$831,960</u>
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$965,671	\$970,458	\$873,358	\$972,731	\$930,831
	Appropriation TO (FROM) Fund Balance	<u>\$4,787</u>	<u>\$2,273</u>	<u>(\$872,900)</u>	<u>(\$41,900)</u>	<u>(\$830,360)</u>
	FUND BALANCE - September 30	<u>\$970,458</u>	<u>\$972,731</u>	<u>\$458</u>	<u>\$930,831</u>	<u>\$100,471</u>

Capital:
Administration Building (4,688 sq ft) \$821,960
Construction admin, interior furnishings \$10,000
\$831,960

Account Number	Account Description	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
SOURCES						
361100/361300	Investment	\$997	\$253	\$200	\$200	\$450
	Total Revenues	\$997	\$253	\$200	\$200	\$450
381001	From General Fund	\$0	\$0	\$124,000	\$287,309	\$0
381410	From Water Sewer Utility	\$150,000	\$0	\$0	\$0	\$0
381420	From Development Services	\$22,500	\$0	\$0	\$0	\$0
	Total Transfers	\$172,500	\$0	\$124,000	\$287,309	\$0
	TOTAL SOURCES	\$173,497	\$253	\$124,200	\$287,509	\$450
APPLICATIONS						
550525	Operating - Small Tools	\$0	\$0	\$0	\$5,650	\$0
555480	Promotional / Advertising	\$0	\$0	\$0	\$0	\$0
555550	Training	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$0	\$0	\$0	\$5,650	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560620	Buildings	\$0	\$0	\$0	\$20,000	\$0
560642	Mach & Equip - Data Proc	\$49,574	\$0	\$0	\$9,600	\$0
560643	Mach & Equip - Furn/Office	\$0	\$0	\$0	\$19,350	\$0
560650	Construction In Progress	\$252,871	\$88,772	\$10,000	\$137,098	\$45,000
560680	Intangibles	\$4,095	\$0	\$116,598	\$0	\$7,500
	Total Capital	\$306,540	\$88,772	\$126,598	\$186,048	\$52,500
	TOTAL APPLICATIONS	\$306,540	\$88,772	\$126,598	\$191,698	\$52,500
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$283,238	\$150,195	\$44,494	\$61,676	\$157,487
	Appropriation TO (FROM) Fund Balance	(\$133,043)	(\$88,519)	(\$2,398)	\$95,811	(\$52,050)
	FUND BALANCE - September 30	\$150,195	\$61,676	\$42,096	\$157,487	\$105,437

Capital:	
Ongoing New World implementation	\$30,000
Lobby credenza	\$15,000
CISCO upgrade	\$7,500
	\$52,500

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ENTERPRISE FUNDS

Budget Data

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FUND	FUND NAME	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
SOURCES						
401	Water & Sewer Utility	\$8,775,280	\$9,287,747	\$9,299,727	\$9,294,833	\$9,303,329
402	W&S - Service Availability	\$434,598	\$269,290	\$131,340	\$131,340	\$132,640
420	Development Services	\$1,099,118	\$821,443	\$1,117,400	\$1,819,850	\$1,305,829
430	Stormwater	\$1,015,412	\$1,099,506	\$1,046,800	\$1,053,090	\$1,091,630
TOTAL SOURCES		\$11,324,408	\$11,477,986	\$11,595,267	\$12,299,113	\$11,833,428
APPLICATIONS						
401	Water & Sewer Utility	\$6,042,312	\$6,027,043	\$9,515,716	\$8,995,699	\$11,888,540
402	W&S - Service Availability	\$0	\$0	\$0	\$0	\$0
420	Development Services	\$727,689	\$733,245	\$800,599	\$867,049	\$951,599
430	Stormwater	\$998,055	\$974,409	\$1,596,028	\$1,367,848	\$1,355,327
TOTAL APPLICATIONS		\$7,768,056	\$7,734,697	\$11,912,343	\$11,230,596	\$14,195,466
CHANGE IN FUND EQUITY						
		Net Assets		Net Assets less Net Capital (for Budgeting Purposes)		
			(GASB 65) Restated			
FUND EQUITY - October 1		\$25,518,171	\$27,668,913	\$7,142,766	\$8,354,870	\$9,423,387
Appropriation TO (FROM) Fund Equity		\$3,556,352	\$3,743,289	(\$317,076)	\$1,068,517	(\$2,362,038)
FUND EQUITY - September 30		\$29,074,523	\$31,412,202	\$6,825,690	\$9,423,387	\$7,061,349
Non-Cash Adjustments		(\$1,405,610)	(\$1,516,102)			
Total Net Assets per CAFR		27,668,913	29,896,100			

	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
Sources					
Revenues	\$11,298,976	\$11,456,290	\$11,566,540	\$12,275,280	\$11,793,999
Transfers In	\$25,432	\$21,696	\$28,727	\$23,833	\$39,429
Total Sources	\$11,324,408	\$11,477,986	\$11,595,267	\$12,299,113	\$11,833,428
Applications					
Personal Services	\$2,735,229	\$2,902,384	\$3,155,354	\$3,112,232	\$3,104,374
Operating	\$2,368,702	\$2,246,433	\$2,584,095	\$2,922,671	\$2,852,174
Debt	\$1,890,579	\$1,509,375	\$1,828,457	\$1,828,457	\$1,815,532
Transfers	\$2,097,536	\$2,010,255	\$2,093,158	\$2,093,158	\$2,150,786
Capital	\$2,837,496	\$1,814,028	\$2,251,279	\$1,274,078	\$4,272,600
Total Applications	\$11,929,542	\$10,482,475	\$11,912,343	\$11,230,596	\$14,195,466
Less Capitalized Applications	(\$4,161,486)	(\$2,747,778)			
Total Non-Capital Applications	\$7,768,056	\$7,734,697			

	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
Sources					
Revenues	\$9,184,446	\$9,535,341	\$9,402,340	\$9,402,340	\$9,396,540
Transfers In	\$25,432	\$21,696	\$28,727	\$23,833	\$39,429
Total Sources	\$9,209,878	\$9,557,037	\$9,431,067	\$9,426,173	\$9,435,969
Applications					
Personal Services	\$1,976,295	\$2,070,007	\$2,213,222	\$2,211,722	\$2,204,132
Operating Expenses	\$1,909,912	\$1,891,856	\$2,179,800	\$2,388,420	\$2,344,590
Debt	\$1,890,579	\$1,509,375	\$1,828,457	\$1,828,457	\$1,815,532
Transfers	\$1,589,516	\$1,489,555	\$1,561,958	\$1,561,958	\$1,594,586
Capital Outlay	\$1,862,391	\$1,160,493	\$1,732,279	\$1,005,142	\$3,929,700
Total Applications	\$9,228,693	\$8,121,286	\$9,515,716	\$8,995,699	\$11,888,540
Less Capitalized Applications	(\$3,186,381)	(\$2,094,243)			
Total Non-Capital Applications	\$6,042,312	\$6,027,043			

Water & Sewer Operations - 3600

Utility/Public Works Director	1	1	1	1
Utility Manager	1	1	1	1
Office Supervisor	1	1	1	1
Water Conservation Coord/Arborist	1	1	1	1
Maintenance Worker	7	6	5	9
Maintenance Mechanic	8	9	9	6
Utility Coordinator	1	1	1	1
Team Leader	3	3	3	3
Lead Waste Water Treatment Oper	1	1	1	1
Lead Water Plant Operator	1	1	1	1
Wastewater Treatment Operator	5	5	6	5
Wastewater Treatment Oper Trainee			1	1
Wastewater Operator/Lab Coord	1	1		
Water Plant Operator	1	1	1	1
Service Technician	2	2	2	2
Electronics / Instr Technician	1	1	1	1
Total	35	35	35	35

TOTAL FULL-TIME PERSONNEL	35	35	35	35
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Water & Sewer Operations - Part Time - 3600

Maintenance Worker		0.73	1	1.45
Total	0.00	0.73	1.17	1.45

TOTAL PART-TIME PERSONNEL	0.00	0.73	1.17	1.45
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	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
SOURCES					
Operating Revenues	\$8,540,330	\$9,242,750	\$9,247,000	\$9,247,000	\$9,241,600
Non-Operating Revenues and Transfers	\$234,950	\$44,997	\$52,727	\$47,833	\$61,729
Service Availability Fund	\$434,598	\$269,290	\$131,340	\$131,340	\$132,640
TOTAL SOURCES	\$9,209,878	\$9,557,037	\$9,431,067	\$9,426,173	\$9,435,969
APPLICATIONS					
Operations	\$6,042,312	\$6,027,043	\$9,515,716	\$8,995,699	\$11,888,540
Service Availability Fund	\$0	\$0	\$0	\$0	\$0
TOTAL APPLICATIONS	\$6,042,312	\$6,027,043	\$9,515,716	\$8,995,699	\$11,888,540

CHANGE IN FUND EQUITY	Net Assets		Net Assets less Net Capital (for Budgeting Purposes)		
FUND EQUITY - October 1	\$17,788,130	\$19,265,388.00	\$6,161,123	\$7,239,865	\$7,670,339
Appropriation TO (FROM) Fund Equity	\$3,167,566	\$3,529,994.00	(\$84,649)	\$430,474	(\$2,452,571)
FUND EQUITY - September 30	\$20,955,696	\$22,795,382	\$6,076,474	\$7,670,339	\$5,217,768
Non-cash Adjustments:	(\$1,690,308)	(\$1,778,407)			
Total Net Assets per CAFR	\$19,265,388	\$21,016,975			

Total Net Assets Consist of:
Cash and Investments - \$10,947,924
Other Current Assets - \$922,843
Restricted for R&R - \$477,523
Restricted Investments - \$726,503
Current Liabilities - (\$1,086,632)
Noncurrent Liabilities - (\$4,748,296)
Capital Assets (net of related debt) - \$13,777,110

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
	SOURCES					
<i>Operating:</i>						
343300	Water Supply	\$2,882,728	\$3,083,705	\$3,200,000	\$3,200,000	\$3,100,000
343500	Sewer / Waste Water	\$4,919,930	\$5,400,055	\$5,300,000	\$5,300,000	\$5,400,000
343700	Reclaimed Water	\$358,865	\$409,944	\$400,000	\$400,000	\$400,000
343900	Other Physical Environment	(\$28)	\$25	\$0	\$0	\$0
343910	Meter	\$62,740	\$38,472	\$40,000	\$40,000	\$40,000
343915	Reservation	\$23,025	\$315	\$5,000	\$5,000	\$5,000
343920	Penalties (Late)	\$158,237	\$155,833	\$160,000	\$160,000	\$160,000
343925	Application	\$40,682	\$42,343	\$40,000	\$40,000	\$40,000
343930	Turn Off / On	\$62,125	\$79,285	\$70,000	\$70,000	\$70,000
343935	Tampering	\$95	\$95	\$500	\$500	\$100
343940	Inspection	\$4,840	\$3,040	\$3,000	\$3,000	\$3,000
343945	NSF	\$4,398	\$5,187	\$4,500	\$4,500	\$4,500
369300/369301	Settlements & Collections	\$20,297	\$20,519	\$20,000	\$20,000	\$15,000
369900	Misc Revenue	\$2,396	\$3,932	\$4,000	\$4,000	\$4,000
	Operating Revenues	\$8,540,330	\$9,242,750	\$9,247,000	\$9,247,000	\$9,241,600
<i>Non-Operating:</i>						
334310	Grant - Water Supply	\$70,364	\$0	\$0	\$0	\$0
337300	Grant - Physical Environment	\$70,364	\$0	\$0	\$0	\$0
361100/361300	Investment	\$37,574	\$19,929	\$20,000	\$20,000	\$22,300
364100	Auction Proceeds	\$31,216	\$3,372	\$4,000	\$4,000	\$0
	Non-Operating Revenues	\$209,518	\$23,301	\$24,000	\$24,000	\$22,300
	Total Revenues	\$8,749,848	\$9,266,051	\$9,271,000	\$9,271,000	\$9,263,900
381001	From General Fund	\$1,745	\$0	\$0	\$0	\$0
381140	From Arbor	\$14,647	\$15,696	\$22,727	\$17,833	\$8,572
381160	From TLDB Maint	\$0	\$0	\$0	\$0	\$23,143
381161	From Oak Forest Maint	\$0	\$0	\$0	\$0	\$1,714
381411	From Stormwater Utility	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
381420	From Development Services	\$3,040	\$0	\$0	\$0	\$0
	Total Transfers	\$25,432	\$21,696	\$28,727	\$23,833	\$39,429
	TOTAL SOURCES	\$8,775,280	\$9,287,747	\$9,299,727	\$9,294,833	\$9,303,329

Account Number	Description of Expenditure	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
510100	Base Wages/Salaries	\$1,271,693	\$1,287,830	\$1,357,384	\$1,355,884	\$1,350,951
510140	Overtime	\$39,795	\$39,044	\$41,488	\$41,488	\$40,001
510900	Reimbursements	\$0	(\$587)	\$0	\$0	\$0
520200	FICA	\$96,695	\$97,538	\$105,738	\$105,738	\$106,936
520220	Pension DB	\$310,041	\$366,859	\$327,474	\$327,474	\$298,086
520225	Pension DC	\$4,770	\$7,729	\$27,786	\$27,786	\$32,518
520230	Health Insurance	\$220,827	\$245,443	\$309,242	\$309,242	\$333,535
520240	Workers' Comp	\$27,000	\$23,272	\$29,110	\$29,110	\$29,205
520250	Unemployment	\$5,474	\$2,879	\$15,000	\$15,000	\$12,900
	Total Payroll	\$1,976,295	\$2,070,007	\$2,213,222	\$2,211,722	\$2,204,132
530311	Legal	\$14,002	\$14,093	\$15,000	\$15,000	\$15,000
530314	Consulting	\$33,307	\$34,809	\$40,000	\$75,120	\$53,250
530315	Pre/Post Employment	\$1,751	\$2,110	\$1,800	\$2,800	\$1,750
530340	Other Svcs	\$28,022	\$52,957	\$53,200	\$67,200	\$54,200
530342	Other Svcs - Maint / Licenses	\$10,009	\$12,751	\$17,000	\$17,000	\$17,000
530343	Other Svcs - Banking	\$22,094	\$22,632	\$15,000	\$15,000	\$15,000
530411	Communication - Phone	\$8,580	\$8,481	\$10,000	\$10,000	\$11,440
530413	Communication - R&M	\$3,588	\$1,716	\$3,700	\$3,700	\$3,700
540430	Utilities	\$621,388	\$630,608	\$710,000	\$710,000	\$680,400
540435	Disposal	\$239,513	\$241,268	\$265,000	\$364,000	\$468,000
545100	R&M Buildings	\$17,194	\$16,305	\$18,000	\$18,000	\$18,000
545130	R&M Bldgs - Water Plant	\$96,729	\$83,881	\$96,000	\$126,000	\$107,000
545140	R&M Bldgs - Sewer Plant	\$175,424	\$137,733	\$150,000	\$190,000	\$175,000
545150	R&M Bldgs - Reclaimed Plant	\$33,253	\$37,098	\$45,000	\$38,000	\$45,000
545230	R&M Infra - Lift Stations	\$109,734	\$72,349	\$110,000	\$110,000	\$110,000
545240	R&M Infra - Water System	\$70,166	\$73,398	\$92,000	\$92,000	\$92,000
545250	R&M Infra - Sewer System	\$34,440	\$25,502	\$35,000	\$35,000	\$35,000
545270	R&M Infra - Grounds	\$2,291	\$2,325	\$3,000	\$3,000	\$4,800
545300	R&M Mach & Equip	\$34,550	\$38,516	\$35,000	\$35,000	\$35,000
545310	R&M M&E - Vehicles	\$13,810	\$17,819	\$16,000	\$16,000	\$16,000
545320	R&M M&E - Meters	\$12,717	\$14,573	\$15,000	\$15,000	\$15,000
550510	Office	\$3,042	\$3,131	\$4,300	\$4,300	\$4,300
550520	Operating	\$27,811	\$23,922	\$24,000	\$24,000	\$24,000
550522	Operating - Tires / Filters	\$5,762	\$5,813	\$8,500	\$7,500	\$6,000
550523	Operating - Janitorial	\$1,792	\$1,470	\$1,800	\$1,800	\$1,800
550524	Operating - Chemicals	\$153,723	\$175,982	\$212,000	\$212,000	\$191,560
550525	Operating - Small Tools	\$11,750	\$8,560	\$14,000	\$17,000	\$10,000
550526	Operating - Software	\$3,867	\$4,286	\$5,000	\$5,000	\$3,000
550527	Operating - Apparel	\$10,677	\$9,930	\$13,200	\$13,200	\$13,535
552000	Fuel	\$79,692	\$84,955	\$90,000	\$83,000	\$64,435
555400	Travel & Per Diem	\$1,583	\$303	\$2,000	\$2,000	\$1,800
555420	Postage / Freight	\$58	\$76	\$100	\$100	\$100
555441	Rent / Lease - Copy Machine	\$1,640	\$0	\$0	\$0	\$1,500
555442	Rent / Lease - Equipment	\$1,297	\$884	\$3,000	\$3,000	\$2,000
555450	Insurance	\$0	\$0	\$15,000	\$15,000	\$15,000
555470	Printing / Binding	\$1,360	\$1,289	\$2,500	\$4,000	\$2,500
555480	Promotional / Advertising	\$4,367	\$2,890	\$8,500	\$8,500	\$4,000
555490	Not Otherwise Classified	\$1,689	\$1,170	\$2,200	\$2,200	\$2,200
555540	Dues/Reg/Pub	\$11,327	\$16,868	\$22,000	\$22,000	\$22,000
555550	Training	\$5,913	\$9,403	\$6,000	\$6,000	\$2,320
	Total Operating	\$1,909,912	\$1,891,856	\$2,179,800	\$2,388,420	\$2,344,590

Account Number	Description of Expenditure	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
570710	Principal	\$1,323,990	\$933,750	\$1,401,786	\$1,401,786	\$1,446,700
570720	Interest	\$565,889	\$538,890	\$412,671	\$412,671	\$368,832
570730	Other Debt Service Costs	\$700	\$36,735	\$14,000	\$14,000	\$0
	Total Debt Service	\$1,890,579	\$1,509,375	\$1,828,457	\$1,828,457	\$1,815,532
591001	To General Fund	\$1,439,516	\$1,489,555	\$1,561,958	\$1,561,958	\$1,594,586
591412	To EICS Fund	\$150,000	\$0	\$0	\$0	\$0
	Total Transfers	\$1,589,516	\$1,489,555	\$1,561,958	\$1,561,958	\$1,594,586
560620	Buildings	\$1,040,661	\$0	\$0	\$0	\$0
560621	Buildings - Plants and Main	\$0	\$855,863	\$905,000	\$73,300	\$3,578,000
560640	Machinery & Equipment	\$92,347	\$64,059	\$209,100	\$209,100	\$48,700
560641	Mach & Equip - Vehicles	\$63,253	\$48,838	\$70,000	\$70,000	\$47,500
560642	Mach & Equip - Data Proc	\$1,160	\$5,928	\$6,300	\$19,000	\$5,500
560650	Construction In Progress	\$625,535	\$180,845	\$541,879	\$633,742	\$250,000
560680	Intangibles	\$39,435	\$4,960	\$0	\$0	\$0
	Total Capital	\$1,862,391	\$1,160,493	\$1,732,279	\$1,005,142	\$3,929,700
	Transfer to Balance Sheet	(\$3,186,381)	(\$2,094,243)			
	Transfer to Balance Sheet	(\$3,186,381)	(\$2,094,243)	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$6,042,312	\$6,027,043	\$9,515,716	\$8,995,699	\$11,888,540

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)		
\$17,106,998	\$18,149,658	\$4,922,653	\$5,854,845	\$6,153,979
\$2,732,968	\$3,260,704	(\$215,989)	\$299,134	(\$2,585,211)
\$19,839,966	\$21,410,362	\$4,706,664	\$6,153,979	\$3,568,768
(\$1,690,308)	(\$1,778,407)			
\$18,149,658	\$19,631,955			

Plants & Main:
 East WRF controls \$93,000
 Electrical panel \$90,000
 Lift station 5E, 6E, 7E refurbishment \$63,000
 WTP #1 - water quality initiatives \$3,000,000
 West WRF control upgrades \$122,000
 West WRF Plant #1 refurbishment \$210,000
 \$3,578,000

Machinery & Equip:
 Copier \$6,000
 Flow meter calibrator \$10,200
 Gator Cart \$11,500
 Routers (2) \$3,000
 Security camera \$18,000
 \$48,700

Vehicles:
 Ford F-150 \$21,500
 Ford F-250 \$26,000
 \$47,500

Data Processing:
 Desktop - WRF (2) \$3,400
 SCADA Laptop \$2,100
 \$5,500

CIP:
 Sewer relining \$250,000

Total Net Assets Consist of:
 Cash and Investments - \$9,562,904
 Other Current Assets - \$922,843
 Restricted for R&R - \$477,523
 Restricted Investments - \$726,503
 Current Liabilities - (\$1,086,632)
 Noncurrent Liabilities - (\$4,748,296)
 Capital Assets (net of related debt) - \$13,777,110

Account Number	Account Description	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
SOURCES						
<i>Operating:</i>						
324210	Svc Avail - Water / Residential	\$88,773	\$44,352	\$24,640	\$24,640	\$102,240
324215	Svc Avail - Sewer / Residential	\$341,490	\$175,350	\$100,200	\$100,200	\$25,200
324220	Svc Avail - Water / Commercial	\$0	\$7,954	\$0	\$0	\$0
324225	Svc Avail - Sewer / Commercial	\$0	\$38,997	\$0	\$0	\$0
	Operating Revenues	\$430,263	\$266,653	\$124,840	\$124,840	\$127,440
<i>Non-Operating:</i>						
361100/361300	Investment	\$4,335	\$2,637	\$6,500	\$6,500	\$5,200
	Non-Operating Revenues	\$4,335	\$2,637	\$6,500	\$6,500	\$5,200
	Total Revenues	\$434,598	\$269,290	\$131,340	\$131,340	\$132,640
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$434,598	\$269,290	\$131,340	\$131,340	\$132,640
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$0	\$0	\$0	\$0	\$0
CHANGE IN FUND EQUITY						
	FUND EQUITY - October 1	\$681,132	\$1,115,730	\$1,238,470	\$1,385,020	\$1,516,360
	Appropriation TO (FROM) Fund Equity	\$434,598	\$269,290	\$131,340	\$131,340	\$132,640
	FUND EQUITY - September 30	\$1,115,730	\$1,385,020	\$1,369,810	\$1,516,360	\$1,649,000

	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
Sources					
Revenues	\$1,015,412	\$1,099,506	\$1,046,800	\$1,053,090	\$1,091,630
Transfers In	\$0	\$0	\$0	\$0	\$0
Total Sources	\$1,015,412	\$1,099,506	\$1,046,800	\$1,053,090	\$1,091,630
Applications					
Personal Services	\$534,403	\$560,189	\$595,928	\$595,928	\$605,276
Operating Expenses	\$304,852	\$240,420	\$309,800	\$331,684	\$299,751
Transfers	\$158,800	\$173,800	\$171,300	\$171,300	\$171,300
Capital Outlay	\$904,492	\$648,651	\$519,000	\$268,936	\$279,000
Total Applications	\$1,902,547	\$1,623,060	\$1,596,028	\$1,367,848	\$1,355,327
Less Capitalized Applications	(\$904,492)	(\$648,651)			
Total Non-Capital Applications	\$998,055	\$974,409			

Operations - 3800

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
Total	7	7	7	7

Engineering - 3810

City Engineer	1	1	1	1
Civil Engineer/Technician	1	1	1	1
Total	2	2	2	2

TOTAL FULL-TIME PERSONNEL	9	9	9	9
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Account Number	Account Description	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
SOURCES						
<i>Operating:</i>						
322120	Engineering Inspection	\$28,585	\$18,297	\$10,000	\$10,000	\$10,000
369900	Misc Revenue	\$0	\$0	\$0	\$6,290	\$0
343901	Stormwater	\$966,873	\$1,078,961	\$1,035,000	\$1,035,000	\$1,080,030
Operating Revenues		\$995,458	\$1,097,258	\$1,045,000	\$1,051,290	\$1,090,030
<i>Non-Operating:</i>						
361100/361300	Investment	\$5,441	\$2,221	\$1,800	\$1,800	\$1,600
364100	Auction Proceeds	\$8,963	\$27	\$0	\$0	\$0
337300	Grant - Physical Environment	\$5,550	\$0	\$0	\$0	\$0
Non-Operating Revenues		\$19,954	\$2,248	\$1,800	\$1,800	\$1,600
Total Revenues		\$1,015,412	\$1,099,506	\$1,046,800	\$1,053,090	\$1,091,630
Total Transfers		\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES		\$1,015,412	\$1,099,506	\$1,046,800	\$1,053,090	\$1,091,630
APPLICATIONS						
<i>Division</i>						
3800	Operations	\$766,765	\$740,505	\$1,343,349	\$1,113,579	\$1,080,151
3810	Engineering	\$231,290	\$233,904	\$252,679	\$254,269	\$275,176
TOTAL APPLICATIONS		\$998,055	\$974,409	\$1,596,028	\$1,367,848	\$1,355,327

CHANGE IN FUND EQUITY

	Net Assets		Net Assets less Net Capital (for Budgeting Purposes)		
FUND EQUITY - October 1	\$7,966,222	\$8,259,263	\$818,689	\$955,320	\$640,562
Appropriation TO (FROM) Fund Equity	\$17,357	\$125,097	(\$549,228)	(\$314,758)	(\$263,697)
FUND EQUITY - September 30	\$7,983,579	\$8,384,360	\$269,461	\$640,562	\$376,865
Non-cash Adjustments:	\$275,684	\$285,255			
Total Net Assets per CAFR	\$8,259,263	\$8,669,615			

Total Net Assets consist of:
Cash and Investments - \$1,028,701
Current Liabilities - (\$36,960)
Non-current Liabilities - (\$36,421)
Capital Assets
(net of related debt) - \$7,714,295

Account Number	Description of Expenditure	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
510100	Base Wages/Salaries	\$348,462	\$347,148	\$363,041	\$363,041	\$381,953
510140	Overtime	\$1,757	\$1,484	\$3,628	\$3,628	\$3,500
510900	Reimbursements	(\$3,559)	(\$1,154)	\$0	\$0	\$0
520200	FICA	\$26,650	\$26,355	\$27,652	\$27,652	\$28,981
520220	Pension DB	\$77,059	\$95,785	\$97,907	\$97,407	\$91,742
520225	Pension DC	\$3,516	\$3,688	\$5,024	\$5,524	\$6,827
520230	Health Insurance	\$65,227	\$72,889	\$77,535	\$77,535	\$80,452
520240	Workers' Comp	\$13,641	\$10,419	\$17,141	\$17,141	\$11,821
520250	Unemployment	\$1,650	\$3,575	\$4,000	\$4,000	\$0
	Total Payroll	\$534,403	\$560,189	\$595,928	\$595,928	\$605,276
530311	Legal	\$38,657	\$4,758	\$0	\$4,700	\$5,040
530314	Consulting	\$20,632	\$17,044	\$25,000	\$26,590	\$25,000
530315	Pre/Post Employment	\$379	\$156	\$400	\$400	\$500
530341	Other Svcs - Contract / Admin	\$8,000	\$9,000	\$9,000	\$9,000	\$9,000
530342	Other Svcs - Maint / Licenses	\$0	\$1,412	\$2,000	\$2,000	\$1,858
530411	Communication - Phone	\$1,920	\$1,920	\$2,300	\$2,300	\$2,940
530413	Communication - R&M	\$780	\$468	\$1,300	\$1,300	\$1,300
545210	R&M Infra - Stormwater	\$148,328	\$125,420	\$157,000	\$174,094	\$150,000
545270	R&M Infra - Grounds	\$37,051	\$37,282	\$40,000	\$40,000	\$40,000
545300	R&M Mach & Equip	\$7,883	\$15,968	\$14,200	\$14,200	\$13,600
545310	R&M M&E - Vehicles	\$2,170	\$1,925	\$4,300	\$5,400	\$3,300
550510	Office	\$164	\$27	\$400	\$400	\$300
550520	Operating	\$34	\$123	\$200	\$200	\$200
550522	Operating - Tires / Filters	\$1,191	\$2,487	\$2,600	\$2,600	\$2,100
550524	Operating - Chemicals	\$11,140	\$120	\$15,800	\$15,800	\$15,500
550525	Operating - Small Tools	\$3,236	\$1,149	\$4,200	\$4,200	\$2,700
550526	Operating - Software	\$1,061	\$0	\$0	\$0	\$0
550527	Operating - Apparel	\$3,370	\$2,387	\$3,400	\$3,400	\$3,300
552000	Fuel	\$14,940	\$15,301	\$17,000	\$14,400	\$13,448
555400	Travel & Per Diem	\$112	\$15	\$1,100	\$1,100	\$700
555420	Postage / Freight	\$59	\$40	\$300	\$300	\$300
555442	Rent / Lease - Equipment	\$0	\$0	\$100	\$100	\$100
555470	Printing / Binding	\$0	\$93	\$100	\$100	\$100
555480	Promotional / Advertising	\$0	\$136	\$600	\$600	\$600
555540	Dues/Reg/Pub	\$3,168	\$2,834	\$4,500	\$4,500	\$4,200
555550	Training	\$577	\$355	\$4,000	\$4,000	\$3,665
	Total Operating	\$304,852	\$240,420	\$309,800	\$331,684	\$299,751
591001	To General Fund	\$152,800	\$167,800	\$165,300	\$165,300	\$165,300
591410	To Water Sewer Utility	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
	Total Transfers	\$158,800	\$173,800	\$171,300	\$171,300	\$171,300
560630	Infrastructure	\$596,652	\$634,317	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$0	\$119,000	\$118,700	\$4,000
560641	Mach & Equip - Vehicles	\$0	\$0	\$45,000	\$45,300	\$0
560642	Mach & Equip - Data Proc	\$0	\$3,834	\$0	\$0	\$0
560650	Construction In Progress	\$303,970	\$10,500	\$355,000	\$104,936	\$275,000
560680	Intangibles	\$3,870	\$0	\$0	\$0	\$0
	Assets Transferred to Balance Sheet	(\$904,492)	(\$648,651)			
	Total Capital	\$0	\$0	\$519,000	\$268,936	\$279,000
	TOTAL APPLICATIONS	\$998,055	\$974,409	\$1,596,028	\$1,367,848	\$1,355,327

CITY OF WINTER SPRINGS
Fiscal Year 2015-2016 Budget

Stormwater 38
Stormwater - Operations 3800

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
510100	Base Wages/Salaries	\$208,056	\$208,330	\$219,578	\$219,578	\$226,670
510140	Overtime	\$1,545	\$1,438	\$3,196	\$3,196	\$3,000
510900	Reimbursements	(\$3,559)	(\$1,154)	\$0	\$0	\$0
520200	FICA	\$15,893	\$15,738	\$16,950	\$16,950	\$16,957
520220	Pension DB	\$50,908	\$62,942	\$66,313	\$65,813	\$59,664
520225	Pension DC	\$391	\$980	\$1,752	\$2,252	\$2,324
520230	Health Insurance	\$50,697	\$56,237	\$59,870	\$59,870	\$55,245
520240	Workers' Comp	\$11,248	\$8,364	\$14,790	\$14,790	\$9,510
520250	Unemployment	\$1,650	\$3,575	\$4,000	\$4,000	\$0
	Total Payroll	\$336,829	\$356,450	\$386,449	\$386,449	\$373,370
530311	Legal	\$38,657	\$4,758	\$0	\$4,700	\$5,040
530315	Pre/Post Employment	\$379	\$156	\$400	\$400	\$500
530342	Other Svcs - Maint / Licenses	\$0	\$708	\$1,200	\$1,200	\$1,058
530411	Communication - Phone	\$480	\$520	\$600	\$600	\$1,000
530413	Communication - R&M	\$684	\$468	\$1,200	\$1,200	\$1,200
545210	R&M Infra - Stormwater	\$148,328	\$125,420	\$157,000	\$174,094	\$150,000
545270	R&M Infra - Grounds	\$37,051	\$37,282	\$40,000	\$40,000	\$40,000
545300	R&M Mach & Equip	\$7,883	\$15,968	\$14,000	\$14,000	\$13,400
545310	R&M M&E - Vehicles	\$2,170	\$1,925	\$4,000	\$5,100	\$3,000
550510	Office	\$164	\$27	\$300	\$300	\$200
550520	Operating	\$34	\$123	\$200	\$200	\$200
550522	Operating - Tires / Filters	\$1,191	\$2,487	\$2,500	\$2,500	\$1,900
550524	Operating - Chemicals	\$11,140	\$120	\$15,800	\$15,800	\$15,500
550525	Operating - Small Tools	\$3,236	\$1,149	\$4,000	\$4,000	\$2,500
550527	Operating - Apparel	\$3,126	\$2,387	\$2,900	\$2,900	\$2,900
552000	Fuel	\$13,032	\$13,617	\$15,000	\$12,400	\$11,618
555400	Travel & Per Diem	\$112	\$15	\$600	\$600	\$400
555420	Postage / Freight	\$59	\$40	\$200	\$200	\$200
555442	Rent / Lease - Equipment	\$0	\$0	\$100	\$100	\$100
555480	Promotional / Advertising	\$0	\$136	\$600	\$600	\$600
555540	Dues/Reg/Pub	\$2,858	\$2,594	\$4,000	\$4,000	\$3,500
555550	Training	\$552	\$355	\$2,000	\$2,000	\$1,665
	Total Operating	\$271,136	\$210,255	\$266,600	\$286,894	\$256,481
591001	To General Fund	\$152,800	\$167,800	\$165,300	\$165,300	\$165,300
591410	To Water Sewer Utility	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
	Total Transfers	\$158,800	\$173,800	\$171,300	\$171,300	\$171,300
560630	Infrastructure	\$596,652	\$634,317	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$0	\$119,000	\$118,700	\$4,000
560641	Mach & Equip - Vehicles	\$0	\$0	\$45,000	\$45,300	\$0
560650	Construction In Progress	\$303,970	\$10,500	\$355,000	\$104,936	\$275,000
560680	Intangibles	\$3,870	\$0	\$0	\$0	\$0
	Assets Transferred to Balance Sheet	(\$904,492)	(\$644,817)			
	Total Capital	\$0	\$0	\$519,000	\$268,936	\$279,000
	TOTAL APPLICATIONS	\$766,765	\$740,505	\$1,343,349	\$1,113,579	\$1,080,151

Machinery & Equipment:

Vibratory compactor \$4,000

CIP:

Highlands pond improvement \$125,000
 N. Tuskawilla outfall \$50,000
 Curb inlet replacement (10) \$25,000
 Pipe relining SR 419/Trail \$75,000
\$275,000

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>Original FY 14/15 Budget</u>	<u>Revised FY 14/15 Budget</u>	<u>FY 15/16 Budget</u>
510100	Base Wages/Salaries	\$140,406	\$138,818	\$143,463	\$143,463	\$155,283
510140	Overtime	\$212	\$46	\$432	\$432	\$500
510900	Reimbursements	\$0	\$0	\$0	\$0	\$0
520200	FICA	\$10,757	\$10,617	\$10,702	\$10,702	\$12,024
520220	Pension DB	\$26,151	\$32,843	\$31,594	\$31,594	\$32,078
520225	Pension DC	\$3,125	\$2,708	\$3,272	\$3,272	\$4,503
520230	Health Insurance	\$14,530	\$16,652	\$17,665	\$17,665	\$25,207
520240	Workers' Comp	\$2,393	\$2,055	\$2,351	\$2,351	\$2,311
	Total Payroll	\$197,574	\$203,739	\$209,479	\$209,479	\$231,906
530314	Consulting	\$20,632	\$17,044	\$25,000	\$26,590	\$25,000
530341	Other Svcs - Contract / Admin	\$8,000	\$9,000	\$9,000	\$9,000	\$9,000
530342	Other Svcs - Maint / Licenses	\$0	\$704	\$800	\$800	\$800
530411	Communication - Phone	\$1,440	\$1,400	\$1,700	\$1,700	\$1,940
530413	Communication - R&M	\$96	\$0	\$100	\$100	\$100
545300	R&M Mach & Equip	\$0	\$0	\$200	\$200	\$200
545310	R&M M&E - Vehicles	\$0	\$0	\$300	\$300	\$300
550510	Office	\$0	\$0	\$100	\$100	\$100
550522	Operating - Tires / Filters	\$0	\$0	\$100	\$100	\$200
550525	Operating - Small Tools	\$0	\$0	\$200	\$200	\$200
550526	Operating - Software	\$1,061	\$0	\$0	\$0	\$0
550527	Operating - Apparel	\$244	\$0	\$500	\$500	\$400
552000	Fuel	\$1,908	\$1,684	\$2,000	\$2,000	\$1,830
555400	Travel & Per Diem	\$0	\$0	\$500	\$500	\$300
555420	Postage / Freight	\$0	\$0	\$100	\$100	\$100
555470	Printing / Binding	\$0	\$93	\$100	\$100	\$100
555540	Dues/Reg/Pub	\$310	\$240	\$500	\$500	\$700
555550	Training	\$25	\$0	\$2,000	\$2,000	\$2,000
	Total Operating	\$33,716	\$30,165	\$43,200	\$44,790	\$43,270
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$0	\$3,834	\$0	\$0	\$0
	Assets Transferred to Balance Sheet	\$0	(\$3,834)			
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$231,290	\$233,904	\$252,679	\$254,269	\$275,176

	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
Sources					
Revenues	\$1,099,118	\$821,443	\$1,117,400	\$1,819,850	\$1,305,829
Transfers In	\$0	\$0	\$0	\$0	\$0
Total Sources	\$1,099,118	\$821,443	\$1,117,400	\$1,819,850	\$1,305,829
Applications					
Personal Services	\$224,531	\$272,188	\$346,204	\$304,582	\$294,966
Operating Expenses	\$153,938	\$114,157	\$94,495	\$202,567	\$207,833
Transfers	\$349,220	\$346,900	\$359,900	\$359,900	\$384,900
Capital Outlay	\$70,613	\$4,884	\$0	\$0	\$63,900
Total Applications	\$798,302	\$738,129	\$800,599	\$867,049	\$951,599
Less Capitalized Applications	(\$70,613)	(\$4,884)			
Total Non-Capital Applications	\$727,689	\$733,245			

Building Plans and Inspections - 2400

Building Official	1	1	1	1
Building Inspector	1	1	1	1
Customer Service Manager	1			
Office Support		1	1	1
Permit Specialist	1	1	1	1
TOTAL FULL-TIME PERSONNEL	4	4	4	4

Plans and Inspections - Part Time - 2400

Building Inspector (temporary)	1.46	0.73	0.73	
Permit Specialist		0.73	0.73	0.73
TOTAL PART-TIME PERSONNEL	1.46	1.46	1.46	0.73

Account Number	Account Description	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
SOURCES						
<i>Operating:</i>						
322110	Plans Review	\$277,819	\$202,545	\$322,000	\$479,000	\$365,613
322130	Building Permits	\$645,700	\$469,714	\$676,900	\$1,093,900	\$731,226
322140	Building Permit - Surcharge	\$762	\$4,516	\$4,000	\$4,000	\$3,290
322210	Electrical Permit	\$29,075	\$19,820	\$18,000	\$42,000	\$59,150
322220	Plumbing Permit	\$80,033	\$50,803	\$40,000	\$100,000	\$79,150
322230	Mechanical Permit	\$65,685	\$73,880	\$55,000	\$98,000	\$65,400
369900	Misc Revenue	\$0	\$0	\$0	\$1,450	\$0
Operating Revenues		\$1,099,074	\$821,278	\$1,115,900	\$1,818,350	\$1,303,829
<i>Non-Operating:</i>						
361100/361300	Investment	\$0	\$105	\$1,500	\$1,500	\$2,000
364100	Auction Proceeds	\$44	\$60	\$0	\$0	\$0
Non-Operating Revenues		\$44	\$165	\$1,500	\$1,500	\$2,000
Total Revenues		\$1,099,118	\$821,443	\$1,117,400	\$1,819,850	\$1,305,829
Total Transfers		\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES		\$1,099,118	\$821,443	\$1,117,400	\$1,819,850	\$1,305,829
APPLICATIONS						
<i>Division</i>						
2400	Plans and Inspections	\$727,689	\$733,245	\$800,599	\$867,049	\$951,599
TOTAL APPLICATIONS		\$727,689	\$733,245	\$800,599	\$867,049	\$951,599

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)		
(\$236,181.15)	\$144,261.85	\$162,954	\$159,685	\$1,112,486
\$371,429	\$88,198	\$316,801	\$952,801	\$354,230
\$135,248	\$232,460	\$479,755	\$1,112,486	\$1,466,716
\$9,014	(\$22,950)			
\$144,261.85	\$209,510			

Total Net Assets consist of:
Cash and Investments - \$274,426
Other Current Assets - \$1,295
Current Liabilities - (\$95,493)
Non-current Liabilities - (\$20,543)
Capital Assets (net of related debt) - \$49,825

Account Number	Description of Expenditure	FY 12/13 Actual	FY 13/14 Actual	Original FY 14/15 Budget	Revised FY 14/15 Budget	FY 15/16 Budget
510100	Base Wages/Salaries	\$162,729	\$212,043	\$268,968	\$230,891	\$226,533
510140	Overtime	\$162	\$0	\$0	\$0	\$888
510900	Reimbursements	\$0	\$0	\$0	\$0	\$0
520200	FICA	\$11,774	\$15,479	\$20,529	\$17,617	\$17,357
520220	Pension DB	\$23,448	\$10,521	\$9,773	\$9,773	\$10,706
520225	Pension DC	\$0	\$4,403	\$13,571	\$13,571	\$11,085
520230	Health Insurance	\$18,302	\$29,002	\$30,313	\$30,313	\$27,291
520240	Workers' Comp	\$1,791	\$740	\$3,050	\$2,417	\$1,106
520250	Unemployment	\$6,325	\$0	\$0	\$0	\$0
	Total Payroll	\$224,531	\$272,188	\$346,204	\$304,582	\$294,966
530314	Consulting	\$0	\$3,000	\$5,000	\$450	\$5,000
530315	Pre/Post Employment	\$192	\$76	\$150	\$150	\$300
530340	Other Svcs	\$0	\$0	\$3,000	\$1,000	\$0
530341	Other Svcs - Contract / Admin	\$139,549	\$94,212	\$65,000	\$176,872	\$150,700
530342	Other Svcs - Maint / Licenses	\$0	\$0	\$0	\$3,200	\$10,150
530411	Communication - Phone	\$2,700	\$2,572	\$2,800	\$2,800	\$3,200
545300	R&M Mach & Equip	\$0	\$0	\$100	\$100	\$100
545310	R&M M&E - Vehicles	\$137	\$505	\$500	\$500	\$1,000
550510	Office	\$1,310	\$1,297	\$1,550	\$1,357	\$3,630
550520	Operating	\$453	\$1,088	\$2,500	\$1,500	\$3,800
550522	Operating - Tires / Filters	\$0	\$417	\$600	\$600	\$800
550525	Operating - Small Tools	\$3,361	\$1,455	\$1,500	\$250	\$1,000
550526	Operating - Software	\$740	\$289	\$0	\$193	\$0
550527	Operating - Apparel	\$0	\$0	\$700	\$700	\$900
552000	Fuel	\$2,155	\$4,653	\$4,500	\$4,290	\$5,490
555400	Travel & Per Diem	\$0	\$2,971	\$2,000	\$3,450	\$9,500
555420	Postage / Freight	\$0	\$7	\$0	\$0	\$200
555470	Printing / Binding	\$165	\$148	\$300	\$200	\$800
555480	Promotional / Advertising	\$185	\$0	\$0	\$0	\$2,500
555540	Dues/Reg/Pub	\$587	\$709	\$1,000	\$1,100	\$3,763
555550	Training	\$2,404	\$758	\$3,295	\$3,855	\$5,000
	Total Operating	\$153,938	\$114,157	\$94,495	\$202,567	\$207,833
591001	To General Fund	\$323,680	\$346,900	\$359,900	\$359,900	\$384,900
591305	To Excellence in Customer Service	\$22,500	\$0	\$0	\$0	\$0
591410	To Water Sewer Utility	\$3,040	\$0	\$0	\$0	\$0
	Total Transfers	\$349,220	\$346,900	\$359,900	\$359,900	\$384,900
560640	Machinery & Equipment	\$2,903	\$0	\$0	\$0	\$0
560641	Mach & Equip - Vehicles	\$0	\$0	\$0	\$0	\$22,000
560642	Mach & Equip - Data Proc	\$1,332	\$4,884	\$0	\$0	\$6,900
560650	Construction In Progress	\$0	\$0	\$0	\$0	\$35,000
560680	Intangibles	\$66,378	\$0	\$0	\$0	\$0
	Assets Transferred to Balance Sheet	(\$70,613)	(\$4,884)			
	Total Capital	\$0	\$0	\$0	\$0	\$63,900
	TOTAL APPLICATIONS	\$727,689	\$733,245	\$800,599	\$867,049	\$951,599

Capital:
Ford Escape \$22,000
Motion tablet (2) \$6,900
Lobby counter renovation \$35,000
\$63,900

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; also, Construction in Process account 65000

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

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 Debt – 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 – Tusawilla 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