

# Adopted Budget Fiscal Year 2014



**City of Winter Springs**

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# BUDGET MESSAGE

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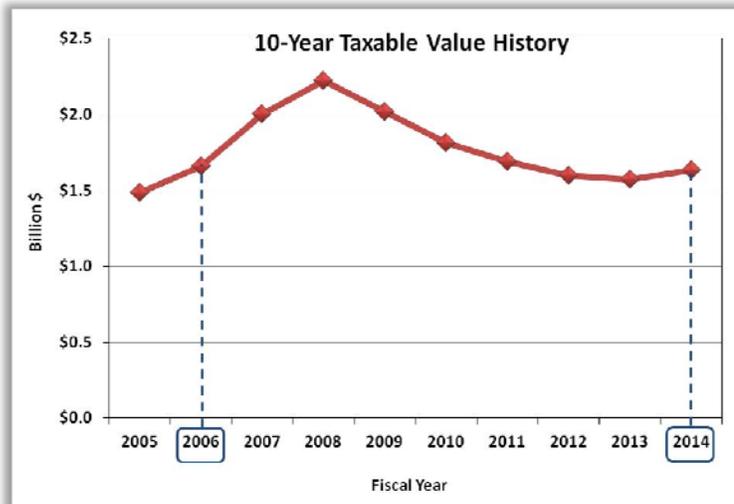
## EXECUTIVE SUMMARY

(as submitted with Proposed Budget)

The Fiscal Year 2014 Budget, as proposed, totals \$37,981,125, representing a \$304,833 or 0.8%, decrease over the prior fiscal year's total budget of \$38,285,958. Total proposed General Fund spending of \$16,148,316 represents a \$172,554, or 1.1%, increase, exclusive of capital expenditures, 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

For the first time in six fiscal years (*as shown in chart below*), preliminary ad valorem taxable values, as provided by the Seminole County Property Appraiser (SCPA per DR420), are projected to increase, approximately 4%, over the prior year, attributable in part to \$26 million (taxable value) in new construction in the City. In addition to the new construction component, valuation increases in aggregate existing properties are projected and thus reflected in the SCPA's estimates as a result of "stabilization in both commercial and residential properties" (*source: SCPA's May 28, 2013 letter*). These projections place taxable values at a level slightly above that of Fiscal Year 2006. At the proposed millage rate of 2.43 mills, this increase in taxable value results in \$155,514 in additional property tax revenues in the City's General Fund in Fiscal Year 2014.



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 other entities (School Board, County, SJRWMD, etc.). The City's proposed millage rate represents only 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 other major General Fund categories, including sales taxes revenues, state shared revenues, and local communication services tax revenues, are projected to grow moderately in Fiscal Year 2014. However, these collective (projected) increases are mitigated significantly by a projected decrease in electric utility and franchise fee revenues, which have exhibiting surprising levels of elasticity, resulting in only a modest 2.4% aggregate increase in General Fund revenues available to fund the Fiscal Year 2014 Proposed Budget.

Thus, it remains imperative that we continue the utilization of the concerted proactive approach and related strategies that were previously implemented effective with our Fiscal Year 2010 Budget. These measures have positioned us well to meet and overcome the challenges and limitations faced in prior years, and again in Fiscal Year 2014, 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.

### Budget Methodology

The City's Fiscal Year 2014 Proposed Budget continues to incorporate the tenets of our previously adopted *Strategic Plan* as well as the budgeting strategies previously implemented effective with our Fiscal Year 2010 Budget including personnel reorganizations (as warranted and appropriate), utilization (as needed) of General Fund reserves to fund General Fund capital expenditures, and zero-based budgeting. As previously discussed, these strategies, and our associated proactive approach to our

planning and budgeting, have proved successful in addressing and overcoming the current budget challenges facing the City.

Since personnel-related expenditures represent approximately 66% of total General Fund expenditures, it is important that these costs be closely examined and monitored on an ongoing basis. Several personnel reorganization plans, resulting in significant cost savings without reduction in service levels, have been previously implemented over the past four and a half 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.

The Fiscal Year 2014 Proposed Budget, as an interim strategy, includes no appropriations for capital expenditures in the General Fund. Rather, a listing of Capital expenditures, as requested by Department Directors, is included herein for the Commission's consideration on an "a la carte" basis. Those expenditures, if any, approved by the Commission would be funded from a combination of General Fund reserves and other appropriate and available funding sources, e.g., grants, impact fees, etc.

Finally, preparation of our Fiscal Year 2014 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 2014 Proposed Budget is provided beginning on page iii.

*Committed to...*

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



## **OVERALL BUDGET REVENUES**

Based upon an operating millage assumption of 2.4300 mills, total revenues and transfers in are projected to decrease by 1% in FY 2014. Inclusive of appropriations from fund balances, a total decrease of 0.8% is projected as follows:

	<b><u>FY 2013 Original Budget</u></b>	<b><u>FY 2014 Proposed Budget</u></b>	<b><u>Change</u></b>
General Fund	\$15,632,435	\$16,014,206	2.4%
Other Governmental Funds	7,035,450	6,939,272	(1.4%)
Enterprise Funds	<u>12,107,190</u>	<u>11,461,505</u>	<u>(5.3%)</u>
Sub-Total	\$34,775,075	\$34,414,983	(1.0%)
Appropriation from Fund Balances	3,510,883	3,566,142	1.6%
Total	<u>\$38,285,958</u>	<u>\$37,981,125</u>	<u>(0.8%)</u>

## **OVERALL BUDGET SPENDING**

Total expenditures and transfers out are projected to increase by 3.2% in FY 2014. Inclusive of appropriations to fund balances, a total decrease of 0.8% is projected as follows:

	<b><u>FY 2013 Original Budget</u></b>	<b><u>FY 2014 Proposed Budget</u></b>	<b><u>Change</u></b>
General Fund	\$15,975,762	\$16,148,316	1.1%
Other Governmental Funds	8,839,624	9,638,783	9.0%
Enterprise Funds	<u>11,664,879</u>	<u>11,862,415</u>	<u>1.7%</u>
Sub-Total	\$36,480,265	\$37,649,514	3.2%
Appropriation to Fund Balances	1,805,693	331,611	(81.6%)
Total	<u>\$38,285,958</u>	<u>\$37,981,125</u>	<u>(0.8%)</u>

## **OVERALL CHANGE IN FINANCIAL POSITION**

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

	<b><u>FY 2013 Year End Projected Fund Bal/Equity</u></b>	<b><u>FY 2014 Year End Projected Fund Bal/Equity</u></b>	<b><u>Change</u></b>
General Fund	\$7,731,710	\$7,967,840	3.1%
Other Governmental Funds	\$9,331,852	\$9,443,076	1.2%
Enterprise Fund	<u>\$4,755,950</u>	<u>\$5,115,069</u>	<u>7.6%</u>
Total	<u>\$21,819,512</u>	<u>\$22,525,985</u>	<u>3.2%</u>

The above FY 2014 year-end projected fund balance in the General Fund does not reflect any potential capital appropriations, as they will be considered during budget workshop deliberations and, if approved, incorporated into the budget at that time. At the funding level presented for consideration, any resulting approved capital expenditures will not affect the fiscal viability of the General Fund.

## **REVENUE HIGHLIGHTS**

### **AD VALOREM**

In order to fund the FY 2014 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 last year as shown below:

	<b><u>FY 2013</u></b>	<b><u>FY 2014</u></b>	<b><u>Change</u></b>
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 2014 County MSTU millage, the combined proposed millage rate to City taxpayers of 4.8699 also remains unchanged from last year as shown below:

	<b><u>FY 2013</u></b>	<b><u>FY 2014</u></b>	<b><u>Change</u></b>
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 2014 operating millage rate would be 1.42% more than the “rolled-back” rate of 2.3959 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 2014 ad valorem tax base, a \$10,000 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. It is important to note that the necessitated FY 2014 transfer amount has been mitigated significantly as a result of the recent refinancing of this outstanding debt.

The preliminary FY 2014 ad valorem tax base compares to the final base for FY 2013 as follows:

<b><u>FY 2013</u></b> <b><u>(Adopted)</u></b>	<b><u>FY 2014</u></b> <b><u>(Preliminary)</u></b>	<b><u>Change</u></b>
\$1,572,300,619	\$1,642,169,471*	\$69,868,852 / 4.4%

*\*Includes New Construction totaling \$26,297,646.*

Based on the information provided above and the proposed millage rate, projected FY 2014 General Fund Ad Valorem Revenues are expected to increase \$155,514 or 4.2% as follows:

<b><u>FY 2013</u></b>	<b><u>FY 2014</u></b>	<b><u>Change</u></b>
\$3,675,339	\$3,830,853	\$155,514 / 4.2%

### **STATE SHARED REVENUES**

Due to modest improvement in economic conditions and other related factors, FY 2014 State Shared Revenues are projected to increase slightly by \$75,000 or 2.6% as follows:

<b><u>FY 2013</u></b>	<b><u>FY 2014</u></b>	<b><u>Change</u></b>
\$2,930,000	\$3,005,000	\$75,000 / 2.6%

## LOCAL COMMUNICATION SERVICES TAX

Projected FY 2014 General Fund Revenues from Local Communication Services Taxes are also expected to increase by \$105,000 or 7.3% as follows:

<u>FY 2013</u>	<u>FY 2014</u>	<u>Change</u>
\$1,445,000	\$1,550,000	\$105,000 / 7.3%

## ELECTRIC UTILITY TAX AND FRANCHISE FEE

Projected FY 2014 General Fund Revenues from Electric Utility Taxes and Electric Franchise Fees are expected to decrease \$305,000 or 7.7% as follows:

<u>FY 2013</u>	<u>FY 2014</u>	<u>Change</u>
\$3,945,000	\$3,640,000	(\$305,000) / (7.7%)

## OTHER GENERAL FUND REVENUE SOURCES

Other General Fund revenue sources are expected to increase \$351,257 or 9.7% due in part to a transfer from the Transportation Improvement Fund for funding for street lighting as follows:

<u>FY 2013</u>	<u>FY 2014</u>	<u>Change</u>
\$3,637,096	\$3,988,353	\$351,257 / 9.7%

## WATER & SEWER REVENUES

Revenues in the Water & Sewer Operating Fund are projected to decrease by \$980,175 or 9.6% as follows:

<u>FY 2013</u>	<u>FY 2014</u>	<u>Change</u>
\$10,217,440	\$9,237,265	(\$980,175) / (9.6%)

This decrease is due to \$927,953 in non-recurring note proceeds and grant revenues, related to the Lake Jesup Reclaimed Water Plant Project, included in the FY 2013 budget as compared with no such proceeds and grant revenues in the FY 2014 budget.

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

As provided in this study, potable water rates and sewer rates are scheduled to increase only by the inflationary rate (CPI) of 1.1% for FY 2014. However, this slight adjustment will likely be overcome by an observed elasticity in this commodity. Assuming constant consumption, the CPI adjustment would result in an approximate \$0.72 increase in the average user's monthly utility bill (based on an average consumption of 9,000 gallons per month) and maintenance of the City's comparative rate position in the general bottom half of rates charged by other neighboring Utility Systems.

In concert with these rate increases, the Water & Sewer Operating Fund has been, and continues to be, subjected to the same overall cost-cutting measures (e.g., zero-based budgeted, personnel reorganizations) previously applied to all other operating funds of the City. Additional cost saving

measures, such as advance debt refunding and outsourcing, have also been successfully employed, with continued evaluation ongoing for further implementation as deemed warranted and feasible.

Study-recommended increases in reclaimed water rates for FY 2012 and beyond have been abated pending further consideration. Thus, no increases in reclaimed rates are planned for or provided in the FY 2014 budget. Staff and the City's rate consultant performed additional analyses of the City's reclaimed rates during FY 2011 and concluded that the current reclaimed rate structure is sufficient, in concert with potable, sewer and other revenues, to cover related expenses and required debt ratios, at this time. Staff and the City's rate consultant are continually evaluating this reclaimed rate structure to insure its fiscal appropriateness and on-going sustainability.

## **DEVELOPMENT SERVICES REVENUES**

Revenues in the Development Services Fund are projected to increase by \$233,200 or 37.5% as follows:

<b><u>FY 2013</u></b>	<b><u>FY 2014</u></b>	<b><u>Change</u></b>
\$621,300	\$854,500	\$233,200 / 37.5%

As a result of an increase in new construction projects (e.g., Winter Springs Village, Jesup's Landing), an operating deficit, while projected and present in recent years, is not projected in this fund for FY 2014. As of September 30, 2012, this fund has reimbursed all but \$161,287 of that which was temporarily transferred/loaned from General Fund reserves in prior fiscal years.

Cost-cutting measures (e.g., zero-based budgeting, personnel reorganizations) continue to be applied to this fund and have resulted in a substantial reduction of expenditures over the past five fiscal years which have also served to reinforce the fiscal soundness of this fund. We are examining the fiscal status of this fund on an on-going basis and will continue to proceed accordingly.

## **OTHER RATES AND CHARGES**

No other changes in fees and charges are anticipated at this time for FY 2014.

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## EXPENDITURE HIGHLIGHTS

### **PERSONNEL COSTS**

Personnel costs include employee salaries, FICA, health and life insurance, worker's comp, and pension. FY 2014 personnel costs, totaling \$13,623,574 are proposed to increase 3.7% over the prior fiscal year as follows:

	<b>FY 2013 Original Budget</b>	<b>FY 2014 Proposed Budget</b>	<b>Change</b>
General Fund	\$10,160,887	\$10,622,408	4.5%
Other Governmental Funds	0	0	0.0%
Enterprise Fund	<u>2,973,208</u>	<u>3,001,166</u>	<u>0.9%</u>
Total	\$13,134,095	\$13,623,574	3.7%

**Staffing and Wages.** Funding for mid-year employee wage increases is programmed into the FY 2014 Proposed Budget. At this time, the specific mechanics for distribution of these funds are still being evaluated by the Management Team to determine the best course of action and, when finalized, will be incorporated into the Final FY 2014 Budget.

No changes in staffing levels are proposed in the FY 2014 Proposed Budget, other than minor variations in the number of hours for part-time employees. Total proposed FTE's for FY 2014, with accompanying trailing five-year historical data, are as follows:

	<b><u>FY 2009</u></b>	<b><u>FY 2010</u></b>	<b><u>FY 2011</u></b>	<b><u>FY 2012</u></b>	<b><u>FY 2013</u></b>	<b><u>FY 2014</u></b>
Full-Time	234	228	217	196	185.85	185.85
Part-Time	<u>16.33</u>	<u>16.33</u>	<u>17.58</u>	<u>18.38</u>	<u>22.36</u>	<u>22.68</u>
Total FTE's	250.33	244.33	234.58	214.38	208.21	208.53

**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.

With this in mind, after extensive study and analysis, the City Commission, during FY 2012, approved a change from a Defined Benefit Pension Plan to a Defined Contribution Pension Plan for all new employees hired after October 1, 2011, and adopted several changes to the City's remaining Defined Benefit Pension Plan structure, for employees hired prior to that date. These changes will serve to reduce the City's contribution requirement to the remaining Defined Benefit Plan, over the next 30 years, by approximately \$28.4 million.

**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. This migration has produced underlying favorable core results. However, due to an upward trend in the healthcare marketplace and new federal regulations, which also affect an organization's healthcare costs, we are facing an increase in plan premiums for FY 2014. Staff has anticipated this in the FY 2014 Proposed Budget and is evaluating options regarding projected cost increases for FY 2014 and will incorporate the

resulting final recommendations in to the FY 2014 Final Budget for Commission consideration and adoption.

Additionally, the City continues its proactive healthcare program which includes: education, wellness programs and financial incentives. The City is committed to a balanced employer and employee cost sharing and accountability benefit plan.

## OPERATING COSTS

FY 2014 Operating Costs, totaling \$10,274,140, are proposed to increase 1.4% over the prior fiscal year as follows:

	<u>FY 2013 Original Budget</u>	<u>FY 2014 Proposed Budget</u>	<u>Change</u>
General Fund	\$4,554,565	\$4,424,408	(2.9%)
Other Government Funds	3,118,916	3,308,525	6.1%
Enterprise Funds	<u>2,457,187</u>	<u>2,541,207</u>	<u>3.4%</u>
Total	\$10,130,668	\$10,274,140	1.4%

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

<u>Department</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Change</u>
Executive	\$75,535	\$79,795	5.6%
General Government	756,985	638,078	(15.7%)
Finance & Admin Services	798,360	757,363	(5.1%)
Information Services	266,217	282,092	6.0%
Public Works	235,750	223,950	(5.0%)
Community Development	982,580	976,480	(0.6%)
Police	661,678	692,927	4.7%
Parks & Recreation	<u>777,460</u>	<u>773,723</u>	<u>(0.5%)</u>
Total	\$4,554,565	\$4,424,408	(2.9%)

Operating cost increases in the Executive Department result from required codification costs, increases in the Information Services Department result from a non-recurring overlap in maintenance costs stemming from the impending software implementation, and increases in the Police Department largely result from necessary equipment and training.

## DEBT SERVICE

**Lake Jesup Reclaimed Water Project.** The Phase I Lake Jesup Reclaimed Water Project, designed to create additional reclaimed water supply and storage, consists of the Oak Forest Pumping and Storage Tank (\$1.7 million) and the Lake Jesup Treatment and Pumping Station (\$2.8 million). Financing for this construction included a St. John's River Water Management District Grant(s) totaling \$1.2 million, debt financing totaling approximately \$1.8 million and a Utility Fund cash contribution of \$1.5 million. The debt financing has been secured via a 2.77%, 20 year term State Revolving Loan Fund (SRLF) debt instrument. This type of debt financing will save the City approximately \$250K in interest (compared to comparable commercial debt) over the life of the loan. After a review of the current rate structure and revenue forecasts, the City's debt coverage ratio is projected to be stable at 1.5 (1.1 is required by our current bond covenants) and to be more than sufficient to sustain this first phase of the project. Phase II financing alternatives are pending further Commission discussion on implementation of this phase.

**Tuscawilla Phase 3 Assessment.** In FY 2013, a new special assessment district was approved for the purpose of financing a capital project relative to the existing Tuscawilla Units 12/12A wall. The approved capital plan resulted in lowering program capital costs by more than \$48,000. An internal loan from the City's General Fund reserves in the amount of \$81,000 (est.) to the assessment program to fund this capital project has been incorporated in the Proposed FY 2014 Budget. At present, the loan has yet to be memorialized. The budget as transmitted anticipates an annual debt service requirement of \$6,000 with an initial 2.875% interest rate to be amortized over twenty years.

**Debt Refinancing.** Due to a recent favorable interest rate environment, the City was able to capitalize on multiple refunding opportunities. The collective debt service cost reductions set forth below have been reflected in the FY 2014 Proposed Budget.

In FY 2011, the Water and Sewer Fund fully advance refunded its Series 2001 and 2002 Revenue Bonds and partially advance refunded its Series 2000 Revenue Bonds with simple interest bank notes. Collectively, these actions yielded approximate cost reductions to the Water and Sewer Fund in the amount of \$1.1M (present value). Also in FY 2011, the Series 1999 Improvement Revenue Note was partially refunded and replaced with a simple interest bank note yielding approximate cost reductions of \$160,000 (present value).

In FY 2012, the Tuscawilla Improvement Area Special Assessment Bond, Series 2001 was refinanced with a commercial bank note yielding approximate cost reductions of \$277,000 (present value). Lastly, the Series 2002 Limited General Obligation Bonds were replaced with a simple interest bank note which yielded approximately \$283,000 in present value cost reductions.

**CAPITAL OUTLAYS**

Capital Outlays include Capital Improvements such as Land, Improvements to Land, and Capital Equipment defined as vehicles and equipment over \$1,000 in value. FY 2014 Capital Outlay, totaling \$6,223,414, is proposed to increase 3.7% over the prior fiscal year as follows:

	<b><u>FY 2013 Original Budget</u></b>	<b><u>FY 2014 Proposed Budget</u></b>	<b><u>Change</u></b>
General Fund	\$154,310	\$0	(100.0%)
Other Government Funds	3,689,412	4,011,125	8.7%
Enterprise Funds	<u>2,156,847</u>	<u>2,212,289</u>	<u>2.6%</u>
Total	\$6,000,569	\$6,223,414	3.7%

The vast majority of the FY 2014 capital budget occurs in the Road Improvements Fund, 1999 Construction Fund, Public Works Facility Capital Project Fund, Water and Sewer Fund, and Stormwater Fund.

Consistent with the strategy utilized in FY 2013, no FY 2014 appropriations for Capital Outlay are currently included in the General Fund. General Fund Department requests are included on page 22 (pdf page 42) herein for Commission consideration. Any Commission-approved capital will need to be budgeted via General Fund reserves and other available and appropriate sources, e.g., grants, impact fees, etc. (Please note: The page references in this paragraph are not relevant for the Adopted Budget which was generated subsequent to the Proposed Budget.)

## **GENERAL FUND FISCAL POLICY TEST**

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

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

As shown on page 37 (pdf page 61), all three policies are being satisfied for FY 2014. **(Please note: These page references are not relevant for the Adopted Budget which was generated subsequent to the Proposed Budget.)**

## **BUDGET CALENDAR**

A Commission workshop to consider the Fiscal Year 2014 Proposed Budget has been scheduled for July 15, 2013. In accordance with TRIM law, a tentative millage rate is required to be adopted by August 4, 2013. Consequently, consideration of a tentative millage rate for adoption by the Commission is scheduled for the July 22, 2013 regular Commission meeting. The first public hearing for adoption of the Fiscal Year 2014 Budget is tentatively scheduled for September 9, 2013 with the final public hearing for adoption tentatively scheduled for September 23, 2013.

## **DISTINGUISHED BUDGET PRESENTATION AWARD**

The Government Finance Officers Association of the United States and Canada (GFOA), through its Distinguished Budget Presentation Awards Program, recognizes those exemplary budget documents presented by applicants to the GFOA for consideration. The GFOA previously awarded the City the Distinguished Budget Presentation Award for our Fiscal Year 2013 budget, which is the 6th consecutive year the City has received this prestigious award. We believe that the current budget document continues to conform to GFOA program requirements and will submit our Fiscal Year 2014 adopted budget document to the GFOA for consideration for this award.

## **ACKNOWLEDGEMENTS**

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Winter Springs  
Florida**

For the Fiscal Year Beginning

**October 1, 2012**

*Christopher P. Movill*      *Jeffrey R. Egan*

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Winter Springs, Florida for its annual budget for the fiscal year beginning October 1, 2012. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan and a communications device. This award is only valid for a period of one year. We believe our current budget continues to conform to program requirements and will be submitting it to GFOA to determine its eligibility for another award.

## Source and Application of Funds FISCAL YEAR 2013-2014 BUDGET

### Source of Funds \*

Fund Type	2010-2011 Actual	2011-2012 Actual	Original 2012-2013 Budget	2013-2014 Budget
General	\$17,032,621	\$15,949,578	\$15,632,435	\$16,256,833
Other Governmental:				
Special Revenue	\$5,073,250	\$3,844,489	\$4,464,716	\$4,503,881
Special Assessment	\$825,233	\$2,578,478	\$814,661	\$841,356
Debt Service	\$2,672,507	\$4,056,767	\$1,275,773	\$1,279,013
Capital Project	\$24,410	\$596,222	\$480,300	\$312,600
Enterprise	\$11,362,368	\$13,042,118	\$12,107,190	\$11,461,436
<b>Total Sources</b> (exclusive of approp)	<b>\$36,990,389</b>	<b>\$40,067,652</b>	<b>\$34,775,075</b>	<b>\$34,655,119</b>
<b>Total Appropriations FROM Funds</b>	<b>\$1,223,243</b>	<b>\$918,477</b>	<b>\$3,510,883</b>	<b>\$4,485,449</b>
<b>Total Sources</b>	<b>\$38,213,632</b>	<b>\$40,986,129</b>	<b>\$38,285,958</b>	<b>\$39,140,568</b>

### Application of Funds \*

Fund Type	2010-2011 Actual	2011-2012 Actual	Original 2012-2013 Budget	2013-2014 Budget
General	\$17,023,446	\$15,948,423	\$15,975,762	\$16,837,901
Other Governmental:				
Special Revenue	\$5,312,197	\$3,746,157	\$4,423,337	\$5,598,589
Special Assessment	\$821,279	\$2,620,317	\$808,225	\$897,565
Debt Service	\$2,786,317	\$3,888,451	\$1,261,050	\$1,269,175
Capital Project	\$4,904	\$304,338	\$2,347,012	\$2,286,525
Enterprise	\$8,189,569	\$7,806,857	\$11,664,879	\$11,970,337
<b>Total Applications</b> (exclusive of approp)	<b>\$34,137,712</b>	<b>\$34,314,543</b>	<b>\$36,480,265</b>	<b>\$38,860,092</b>
<b>Total Appropriations TO Funds</b>	<b>\$4,075,920</b>	<b>\$6,671,586</b>	<b>\$1,805,693</b>	<b>\$280,476</b>
<b>Total Applications</b>	<b>\$38,213,632</b>	<b>\$40,986,129</b>	<b>\$38,285,958</b>	<b>\$39,140,568</b>

<b>* Includes interfund transfers of:</b>	<b>\$4,011,438</b>	<b>\$4,265,641</b>	<b>\$3,957,663</b>	<b>\$4,203,956</b>
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#### 2013-2014 Budget

Despite five consecutive years of declining property values and modest millage reductions in two of those fiscal years, this 2014 budget maintains a flat millage rate with an approximate 4% anticipated increase in property valuations.

	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>SOURCES</b>					
Revenues					
General	\$14,307,535	\$13,747,592	\$13,426,959	\$13,409,116	\$13,676,073
Other Governmental	\$7,484,400	\$9,367,264	\$5,456,950	\$5,628,320	\$5,535,350
Enterprise	\$11,187,016	\$12,687,155	\$11,933,503	\$12,150,981	\$11,239,740
<b>TOTAL REVENUES</b>	<b>\$32,978,951</b>	<b>\$35,802,011</b>	<b>\$30,817,412</b>	<b>\$31,188,417</b>	<b>\$30,451,163</b>
Transfers					
General	\$2,725,086	\$2,201,986	\$2,205,476	\$2,221,896	\$2,580,760
Other Governmental	\$1,111,000	\$1,708,692	\$1,578,500	\$1,278,500	\$1,401,500
Enterprise	\$175,352	\$354,963	\$173,687	\$174,682	\$221,696
<b>TOTAL TRANSFERS</b>	<b>\$4,011,438</b>	<b>\$4,265,641</b>	<b>\$3,957,663</b>	<b>\$3,675,078</b>	<b>\$4,203,956</b>
<b>Total Sources *</b>	<b>\$36,990,389</b>	<b>\$40,067,652</b>	<b>\$34,775,075</b>	<b>\$34,863,495</b>	<b>\$34,655,119</b>
<b>APPLICATIONS</b>					
Payroll					
General	\$11,088,214	\$10,039,181	\$10,160,887	\$10,489,702	\$10,605,421
Other Governmental	\$0	\$0	\$0	\$0	\$0
Enterprise	\$2,958,505	\$2,640,377	\$2,973,208	\$2,927,840	\$3,015,391
<b>TOTAL PAYROLL</b>	<b>\$14,046,719</b>	<b>\$12,679,558</b>	<b>\$13,134,095</b>	<b>\$13,417,542</b>	<b>\$13,620,812</b>
Operating					
General	\$4,223,677	\$3,901,635	\$4,554,565	\$4,261,351	\$4,513,580
Other Governmental	\$2,961,733	\$2,961,366	\$3,118,916	\$3,240,383	\$3,308,525
Enterprise	\$2,349,147	\$2,206,985	\$2,457,187	\$2,590,063	\$2,563,207
<b>TOTAL OPERATING</b>	<b>\$9,534,557</b>	<b>\$9,069,986</b>	<b>\$10,130,668</b>	<b>\$10,091,797</b>	<b>\$10,385,312</b>
Debt Service					
General	\$0	\$0	\$0	\$0	\$0
Other Governmental	\$3,028,492	\$5,912,851	\$1,447,050	\$1,447,050	\$1,485,709
Enterprise	\$1,638,522	\$1,812,634	\$1,810,220	\$1,810,220	\$1,894,513
<b>TOTAL DEBT SERVICE</b>	<b>\$4,667,014</b>	<b>\$7,725,485</b>	<b>\$3,257,270</b>	<b>\$3,257,270</b>	<b>\$3,380,222</b>
Transfers					
General	\$1,131,065	\$1,197,692	\$1,106,000	\$1,106,995	\$1,101,500
Other Governmental	\$833,738	\$681,506	\$584,246	\$287,712	\$830,919
Enterprise	\$2,046,635	\$2,386,443	\$2,267,417	\$2,280,371	\$2,271,537
<b>TOTAL TRANSFERS</b>	<b>\$4,011,438</b>	<b>\$4,265,641</b>	<b>\$3,957,663</b>	<b>\$3,675,078</b>	<b>\$4,203,956</b>
Capital					
General	\$580,490	\$809,915	\$154,310	\$502,986	\$617,400
Other Governmental	\$2,100,734	\$1,003,540	\$3,689,412	\$1,377,528	\$4,426,701
Enterprise	\$2,538,307	\$4,108,060	\$2,156,847	\$1,921,111	\$2,225,689
<b>TOTAL CAPITAL</b>	<b>\$5,219,531</b>	<b>\$5,921,515</b>	<b>\$6,000,569</b>	<b>\$3,801,625</b>	<b>\$7,269,790</b>
<b>Total Applications *</b>	<b>\$37,479,259</b>	<b>\$39,662,185</b>	<b>\$36,480,265</b>	<b>\$34,243,312</b>	<b>\$38,860,092</b>

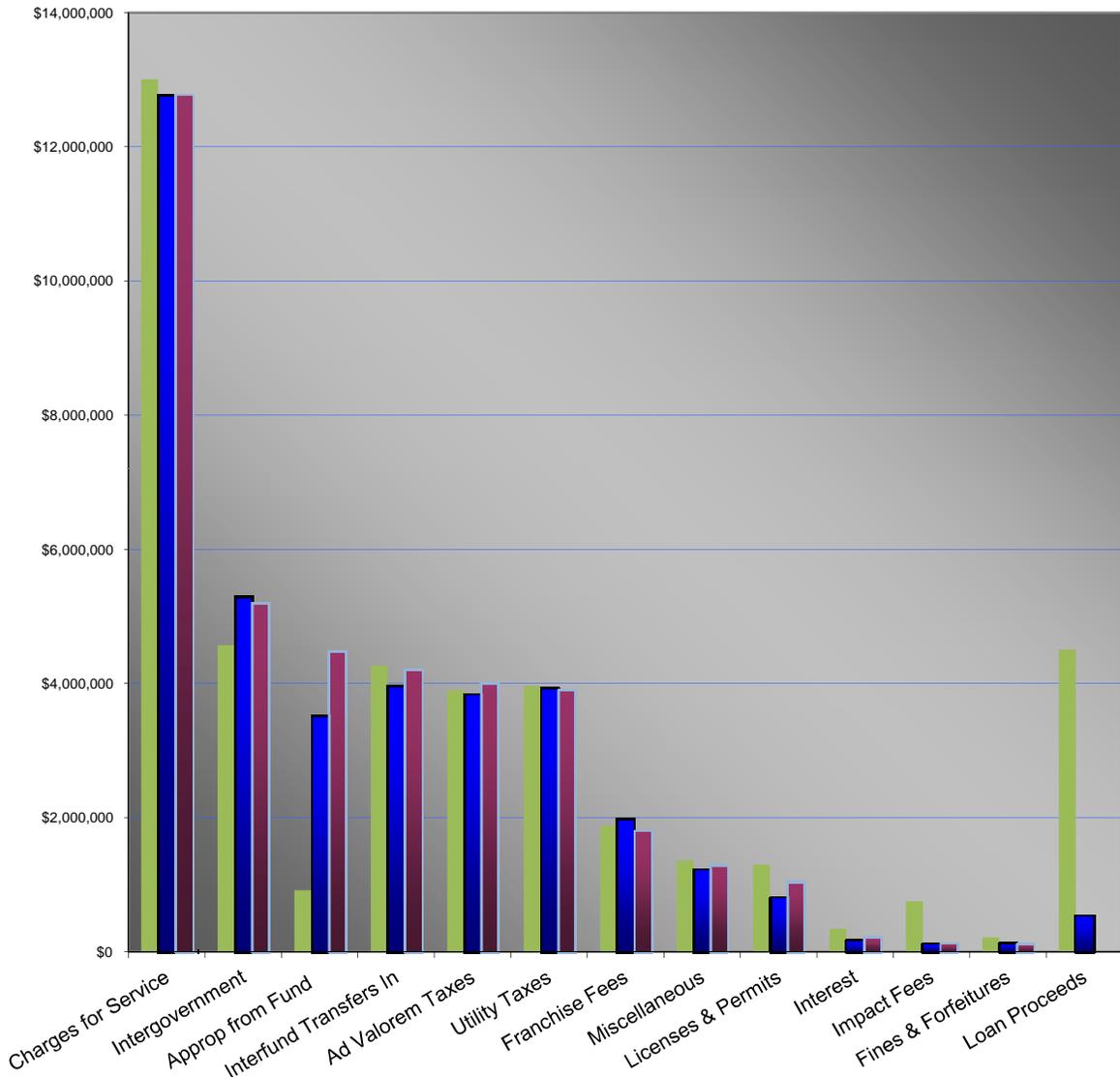
\* Total Sources and Applications are exclusive of Appropriations From and To Fund Balance. Total Applications for FY 10/11 and FY 11/12 do not tie to Applications (prev. pg. sub-total) as a result of Enterprise Funds' expenditures which do not decrease fund equity due to Balance Sheet capitalization (\$3,341,547 and \$5,347,642, respectively).

**Source and Application of Funds  
FISCAL YEAR 2013-2014 BUDGET  
Multi-Year Comparison  
2011-2012 Actuals / 2012-2013 Original Budget / 2013-2014 Budget**

<b>Source</b>	<b>Actuals FY 12</b>	<b>As a Percentage of Total Sources</b>	<b>Original Budget FY 13</b>	<b>As a Percentage of Total Sources</b>	<b>Budget FY 14</b>	<b>As a Percentage of Total Sources</b>
Charges for Service	\$13,009,596	31.7%	\$12,767,128	33.3%	\$12,778,718	32.6%
Intergovernment	\$4,572,688	11.2%	\$5,293,865	13.8%	\$5,192,411	13.3%
<b>Approp from Fund</b>	<b>\$918,477</b>	<b>2.2%</b>	<b>\$3,510,883</b>	<b>9.2%</b>	<b>\$4,485,449</b>	<b>11.5%</b>
Interfund Transfers In	\$4,265,641	10.4%	\$3,957,663	10.3%	\$4,203,956	10.7%
Ad Valorem Taxes	\$3,901,329	9.5%	\$3,841,712	10.0%	\$4,004,266	10.2%
Utility Taxes	\$3,963,093	9.7%	\$3,930,000	10.3%	\$3,900,000	10.0%
Franchise Fees	\$1,877,585	4.6%	\$1,975,000	5.2%	\$1,805,000	4.6%
Miscellaneous	\$1,364,311	3.3%	\$1,220,628	3.2%	\$1,282,013	3.3%
Licenses & Permits	\$1,299,222	3.2%	\$816,500	2.1%	\$1,043,500	2.7%
Interest	\$343,193	0.8%	\$174,955	0.5%	\$206,615	0.5%
Impact Fees	\$752,674	1.8%	\$120,640	0.3%	\$120,640	0.3%
Fines & Forfeitures	\$214,213	0.5%	\$139,000	0.4%	\$118,000	0.3%
Loan Proceeds	\$4,504,107	11.0%	\$537,984	1.4%	\$0	0.0%
<b>Total Sources by Function</b>	<b>\$40,986,129</b>	<b>100.0%</b>	<b>\$38,285,958</b>	<b>100.0%</b>	<b>\$39,140,568</b>	<b>100.0%</b>
<b>Application</b>	<b>Actuals FY 12</b>	<b>As a Percentage of Total Applications</b>	<b>Original Budget FY 13</b>	<b>As a Percentage of Total Applications</b>	<b>Budget FY 14</b>	<b>As a Percentage of Total Applications</b>
Capital Outlay	\$1,813,455	4.4%	\$6,000,569	15.7%	\$7,269,790	18.6%
Public Safety	\$6,927,098	16.9%	\$6,896,435	18.0%	\$7,254,111	18.5%
General Government	\$3,936,335	9.6%	\$4,642,309	12.1%	\$4,574,104	11.7%
Water & Sewer	\$3,810,372	9.3%	\$4,158,611	10.9%	\$4,285,628	10.9%
Interfund Transfers Out	\$4,265,641	10.4%	\$3,957,663	10.3%	\$4,203,956	10.7%
Debt Service	\$6,485,903	15.8%	\$3,257,270	8.5%	\$3,380,222	8.6%
Solid Waste	\$2,280,045	5.6%	\$2,308,500	6.0%	\$2,428,500	6.2%
Recreation	\$1,613,194	3.9%	\$1,783,935	4.7%	\$1,829,041	4.7%
Community Development	\$1,411,341	3.4%	\$1,464,974	3.8%	\$1,490,493	3.8%
Transportation	\$1,077,182	2.6%	\$1,147,604	3.0%	\$1,274,100	3.3%
Stormwater	\$693,977	1.7%	\$862,395	2.3%	\$870,147	2.2%
<b>Approp to Fund</b>	<b>\$6,671,586</b>	<b>16.3%</b>	<b>\$1,805,693</b>	<b>4.7%</b>	<b>\$280,476</b>	<b>0.7%</b>
<b>Total Applications by Function</b>	<b>\$40,986,129</b>	<b>100.0%</b>	<b>\$38,285,958</b>	<b>100.0%</b>	<b>\$39,140,568</b>	<b>100.0%</b>

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

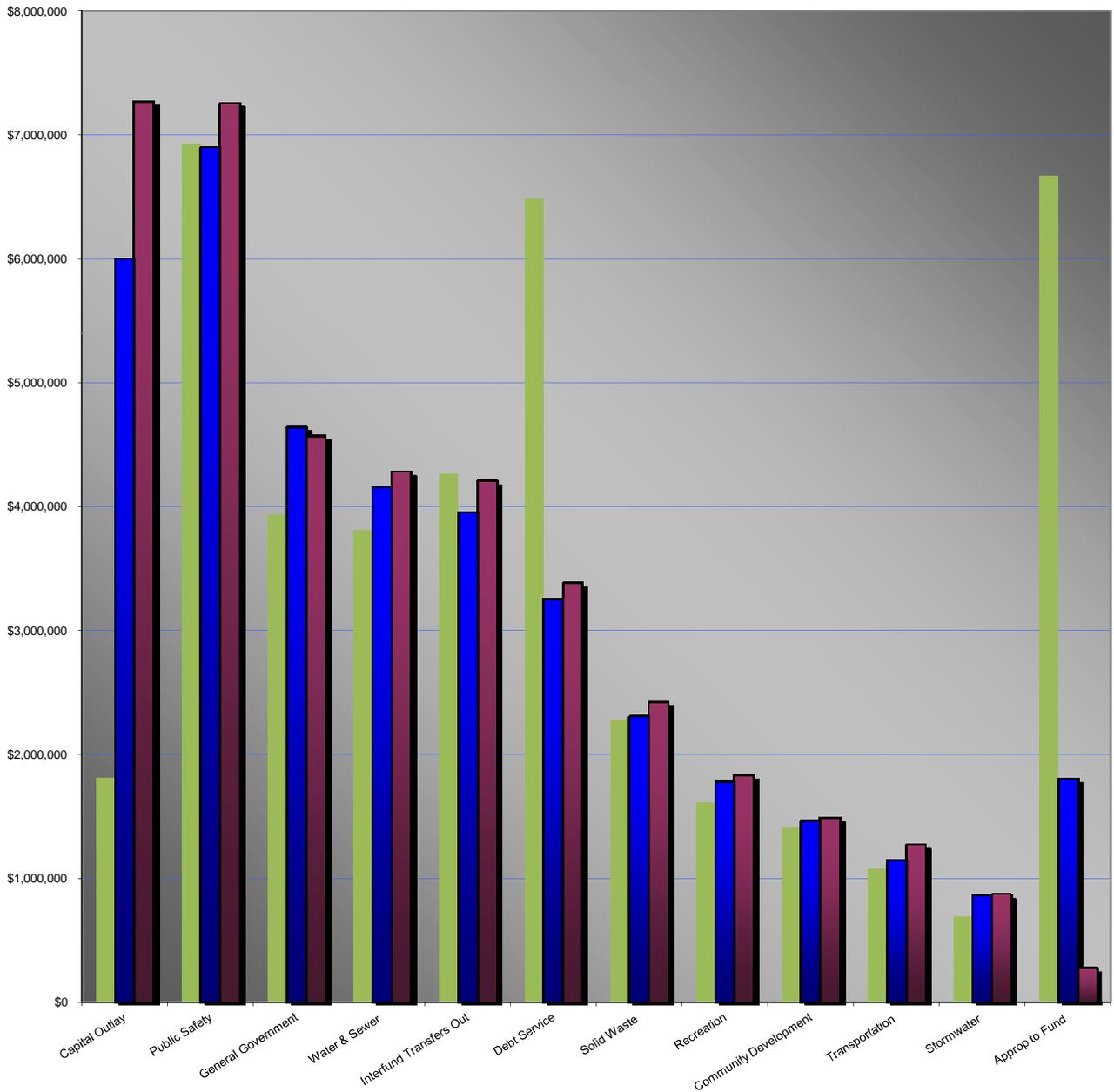
**Multi-Year Comparison**



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

**Multi-Year Comparison**

■ 2011-2012 Actuals    ■ 2012-2013 Original Budget    ■ 2013-2014 Proposed Budget



**CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 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

	<b>Original FY 12/13 Budget</b>	<b>Revised FY 12/13 Budget</b>	<b>FY13/14 Budget</b>
<b>GENERAL FUND</b>			
Revenues/Transfers-In	\$15,632,435	\$15,631,012	\$16,256,833
Expenditures/Transfers-Out	\$15,975,762	\$16,361,034	\$16,837,901
Appropriation To (From) Fund Balance	(\$343,327)	(\$730,022)	(\$581,068)
FUND BALANCE - October 1	\$8,075,037	\$8,831,972	\$8,101,950
Appropriation TO (FROM) Fund Balance	(\$343,327)	(\$730,022)	(\$581,068)
<b>FUND BALANCE - September 30</b>	<b>\$7,731,710</b>	<b>\$8,101,950</b>	<b>\$7,520,882</b>
<b>SOLID WASTE FUND</b>			
Revenues/Transfers-In	\$2,582,200	\$2,582,200	\$2,613,500
Expenditures/Transfers-Out	\$2,488,500	\$2,543,500	\$2,613,500
Appropriation To (From) Fund Balance	\$93,700	\$38,700	\$0
FUND BALANCE - October 1	\$2,451,138	\$2,731,455	\$2,770,155
Appropriation TO (FROM) Fund Balance	\$93,700	\$38,700	\$0
<b>FUND BALANCE - September 30</b>	<b>\$2,544,838</b>	<b>\$2,770,155</b>	<b>\$2,770,155</b>
<b>ROAD IMPROVEMENT FUND</b>			
Revenues/Transfers-In	\$1,281,000	\$661,000	\$1,283,400
Expenditures/Transfers-Out	\$1,025,000	\$387,000	\$1,475,000
Appropriation To (From) Fund Balance	\$256,000	\$274,000	(\$191,600)
FUND BALANCE - October 1	\$1,500,444	\$1,214,004	\$1,488,004
Appropriation TO (FROM) Fund Balance	\$256,000	\$274,000	(\$191,600)
<b>FUND BALANCE - September 30</b>	<b>\$1,756,444</b>	<b>\$1,488,004</b>	<b>\$1,296,404</b>
<b>TLBD DEBT SERVICE FUND (Phase I)</b>			
Revenues/Transfers-In	\$166,598	\$166,598	\$167,198
Expenditures/Transfers-Out	\$112,531	\$112,531	\$138,150
Appropriation To (From) Fund Balance	\$54,067	\$54,067	\$29,048
FUND BALANCE - October 1	\$190,102	\$188,352	\$242,419
Appropriation TO (FROM) Fund Balance	\$54,067	\$54,067	\$29,048
<b>FUND BALANCE - September 30</b>	<b>\$244,169</b>	<b>\$242,419</b>	<b>\$271,467</b>
<b>CENTRAL WINDS GO DEBT SERVICE</b>			
Revenues/Transfers-In	\$193,623	\$193,623	\$183,913
Expenditures/Transfers-Out	\$203,100	\$203,100	\$201,200
Appropriation To (From) Fund Balance	(\$9,477)	(\$9,477)	(\$17,287)
FUND BALANCE - October 1	\$40,057	\$50,549	\$41,072
Appropriation TO (FROM) Fund Balance	(\$9,477)	(\$9,477)	(\$17,287)
<b>FUND BALANCE - September 30</b>	<b>\$30,580</b>	<b>\$41,072</b>	<b>\$23,785</b>
<b>OTHER GOVERNMENTAL FUNDS - NON-MAJOR FUNDS in the aggregate</b>			
Revenues/Transfers-In	\$2,812,029	\$3,303,399	\$2,688,839
Expenditures/Transfers-Out	\$5,010,493	\$3,106,542	\$5,624,004
Appropriation To (From) Fund Balance	(\$2,198,464)	\$196,857	(\$2,935,165)
FUND BALANCE - October 1	\$6,984,865	\$7,494,817	\$7,691,674
Appropriation TO (FROM) Fund Balance	(\$2,198,464)	\$196,857	(\$2,935,165)
<b>FUND BALANCE - September 30</b>	<b>\$4,786,401</b>	<b>\$7,691,674</b>	<b>\$4,756,509</b>

**CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET**

**PROJECTED CHANGES IN FUND EQUITY**

**fund balance** – the resources available for appropriation in accordance with the prescribed basis of budgeting  
**fund equity** - net assets less net capital; noncapital portion of net assets

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

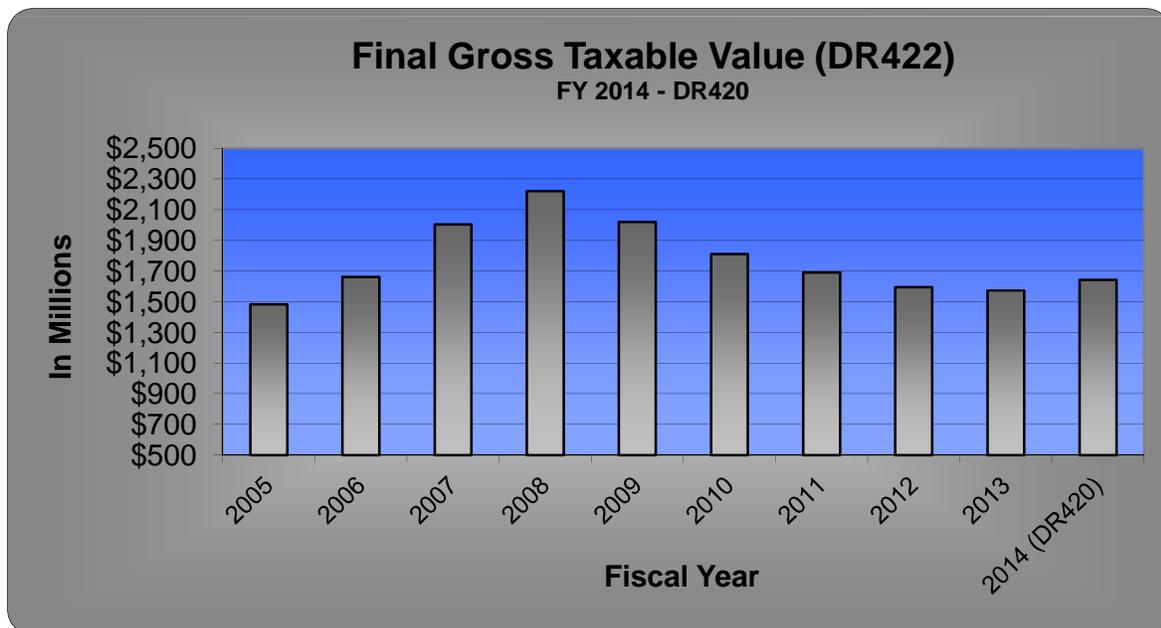
	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
<b>ALL ENTERPRISE FUNDS</b>			
Revenues/Transfers-In	\$12,107,190	\$12,325,663	\$11,461,436
Expenditures/Transfers-Out (includes capital, principal reduction, if applicable)	<u>\$11,664,879</u>	<u>\$11,529,605</u>	<u>\$11,970,337</u>
Appropriation TO (FROM) Fund Equity	\$442,311	\$796,058	(\$508,901)
<b>Net Assets less Net Capital</b>			
FUND EQUITY <sup>1</sup> - October 1	\$4,313,639	\$4,719,921	\$5,515,979
Appropriation TO (FROM) Fund Equity	<u>\$442,311</u>	<u>\$796,058</u>	<u>(\$508,901)</u>
<b>FUND EQUITY<sup>1</sup> - September 30</b>	<u><u>\$4,755,950</u></u>	<u><u>\$5,515,979</u></u>	<u><u>\$5,007,078</u></u>
<b>WATER &amp; SEWER</b>			
Revenues/Transfers-In	\$10,490,180	\$10,492,153	\$9,559,936
Expenditures/Transfers-Out (includes capital, principal reduction, if applicable)	<u>\$9,338,675</u>	<u>\$9,294,760</u>	<u>\$9,654,617</u>
Appropriation TO (FROM) Fund Equity	\$1,151,505	\$1,197,393	(\$94,681)
<b>Net Assets less Net Capital</b>			
FUND EQUITY <sup>1</sup> - October 1	\$4,107,215	\$3,807,312	\$5,004,705
Appropriation TO (FROM) Fund Equity	<u>\$1,151,505</u>	<u>\$1,197,393</u>	<u>(\$94,681)</u>
<b>FUND EQUITY<sup>1</sup> - September 30</b>	<u><u>\$5,258,720</u></u>	<u><u>\$5,004,705</u></u>	<u><u>\$4,910,024</u></u>
<b>DEVELOPMENT SERVICES (Inter-fund loan from General Fund)</b>			
Revenues/Transfers-In	\$621,300	\$837,800	\$854,500
Expenditures/Transfers-Out (includes capital, principal reduction, if applicable)	<u>\$760,009</u>	<u>\$847,339</u>	<u>\$775,473</u>
Appropriation TO (FROM) Fund Equity	(\$138,709)	(\$9,539)	\$79,027
<b>Net Assets less Net Capital</b>			
FUND EQUITY <sup>1</sup> - October 1	(\$677,524)	(\$236,181)	(\$245,720)
Appropriation TO (FROM) Fund Equity	<u>(\$138,709)</u>	<u>(\$9,539)</u>	<u>\$79,027</u>
<b>FUND EQUITY<sup>1</sup> - September 30</b>	<u><u>(\$816,233)</u></u>	<u><u>(\$245,720)</u></u>	<u><u>(\$166,693)</u></u>
<b>STORMWATER</b>			
Revenues/Transfers-In	\$995,710	\$995,710	\$1,047,000
Expenditures/Transfers-Out (includes capital, principal reduction)	<u>\$1,566,195</u>	<u>\$1,387,506</u>	<u>\$1,540,247</u>
Appropriation TO (FROM) Fund Equity	(\$570,485)	(\$391,796)	(\$493,247)
<b>Net Assets less Net Capital</b>			
FUND EQUITY <sup>1</sup> - October 1	\$883,948	\$1,148,790	\$756,994
Appropriation TO (FROM) Fund Equity	<u>(\$570,485)</u>	<u>(\$391,796)</u>	<u>(\$493,247)</u>
<b>FUND EQUITY<sup>1</sup> - September 30</b>	<u><u>\$313,463</u></u>	<u><u>\$756,994</u></u>	<u><u>\$263,747</u></u>

**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 2014 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)
2005	2004	\$1,483,116,250	9%
2006	2005	\$1,661,073,712	12%
2007	2006	\$2,003,805,968	21%
2008	2007	\$2,220,522,082	11%
2009	2008	\$2,019,574,380	(9%)
2010	2009	\$1,811,193,254	(10%)
2011	2010	\$1,690,682,485	(7%)
2012	2011	\$1,596,424,982	(6%)
2013	2012	\$1,573,319,196	(1%)
DR420			
<b>2014</b>	<b>2013</b>	<b>\$1,642,169,471</b>	<b>4%</b>



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

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

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

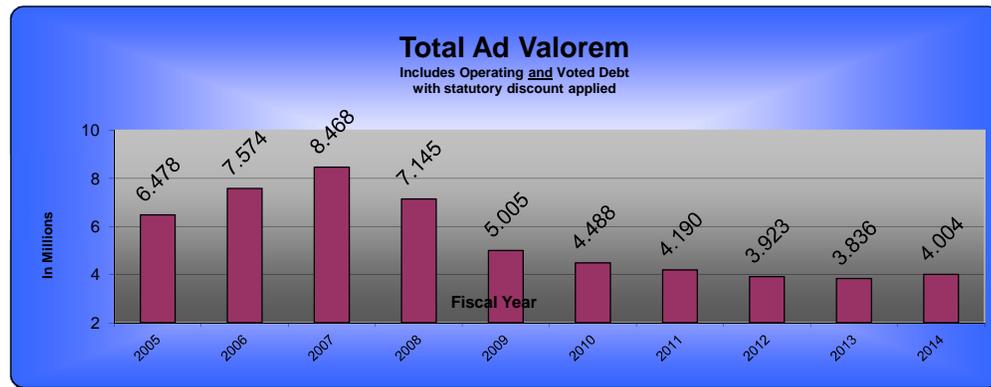
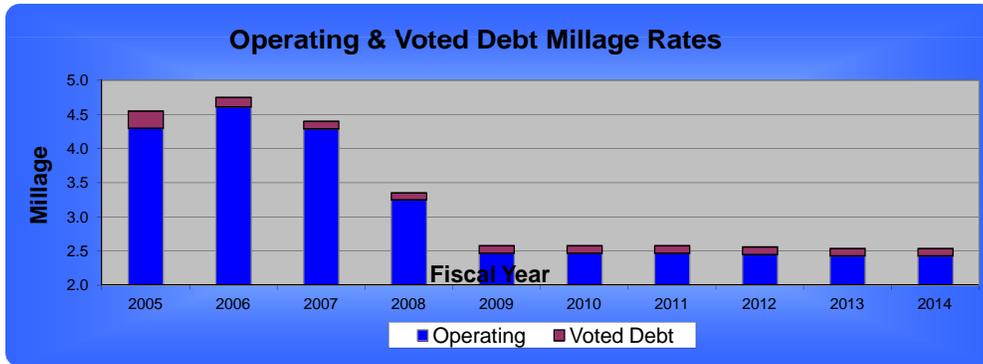
House Bill 1B was passed by the Legislature on June 14, 2007 and signed into law on June 21, 2007. A key provision of this legislation provides for maximum millage rates defined as the maximum millage that may be levied with a simple majority vote. House Bill 1B allows for millage rates higher than the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

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

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

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

		Millage Rate			
Fiscal Year	Tax Year	Operating	Voted Debt	Total Millage	
	2005	2004	4.3000	0.2500	4.5500
	2006	2005	4.6126	0.1374	4.7500
	2007	2006	4.2919	0.1100	4.4019
Partial fire assessment -	2008	2007	3.2496	0.1022	3.3518
Fire Department consolidation -	2009	2008	2.4714	0.1100	2.5814
	2010	2009	2.4714	0.1100	2.5814
	2011	2010	2.4714	0.1100	2.5814
	2012	2011	2.4500	0.1100	2.5600
	2013	2012	2.4300	0.1100	2.5400
<b>Proposed</b>	<b>2014</b>	<b>2013</b>	<b>2.4300</b>	<b>0.1100</b>	<b>2.5400</b>



### General Fund Transfers-In

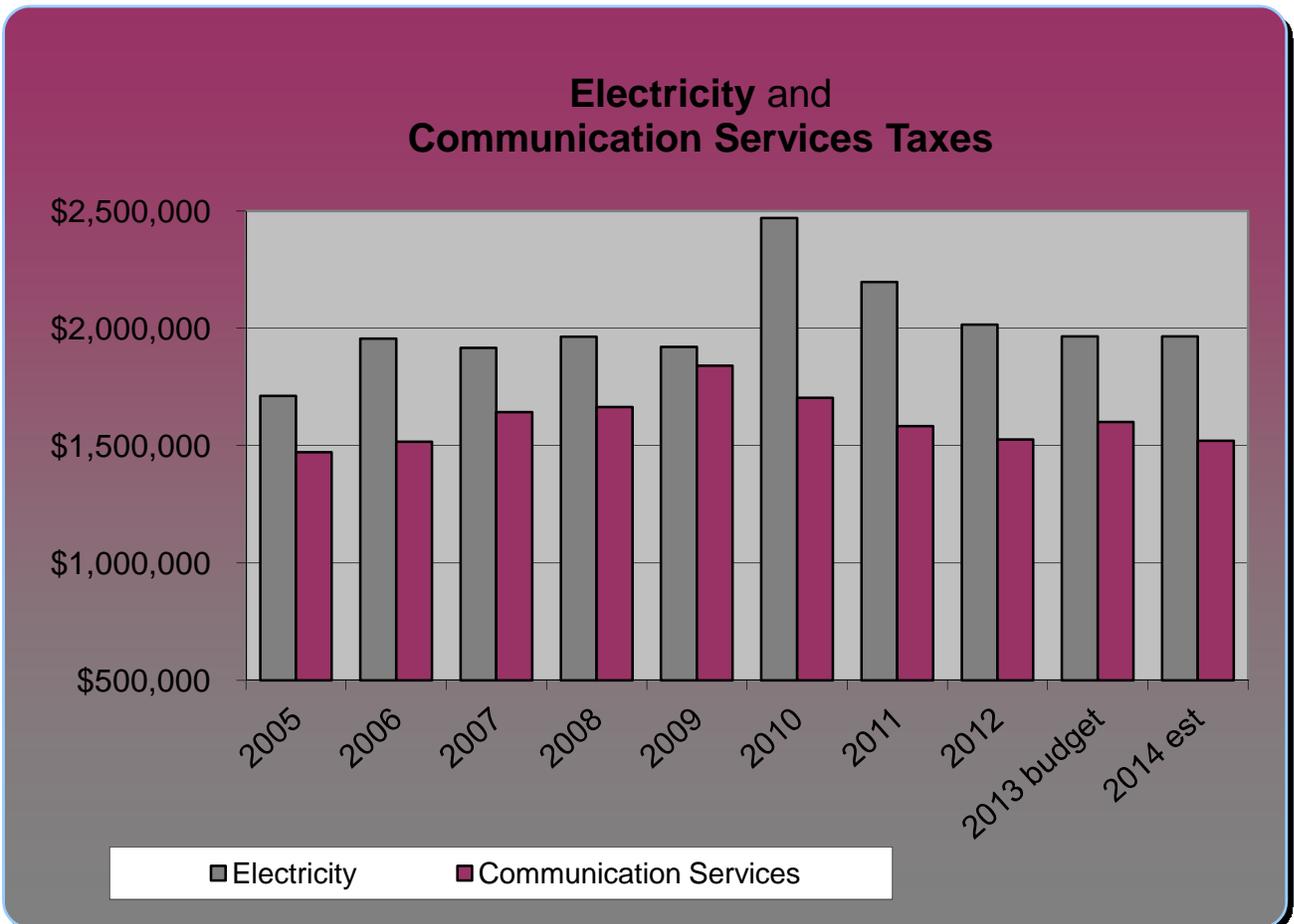
The General Fund receives a number of transfers from other funds which are both recurring and non-recurring in nature. An example of *non-recurring* transfer would be one related to a short-lived special project such as records imaging or grant activity.

Many of the *recurring* transfers are the result of centralized costs being allocated to the funds to which those costs relate, i.e. Utility Billing (Division #1360). Historically, two transfers coming from the Public and Communication Service Tax Fund and the Electric Franchise Fee Fund have comprised a significant percentage of the General Fund revenues. These revenues have been obligated to pay the annual debt service for the 2003 Debt Service Fund (#206) and the 1999 Debt Service Fund (#215). As a result of GASB 54, the Public and Communication Service Tax Fund and the Electric Franchise Fee Funds have been eliminated. Beginning in fiscal year 2011, these revenues will go directly to the General Fund with the associated debt service transfer coming from the General Fund.

### 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]

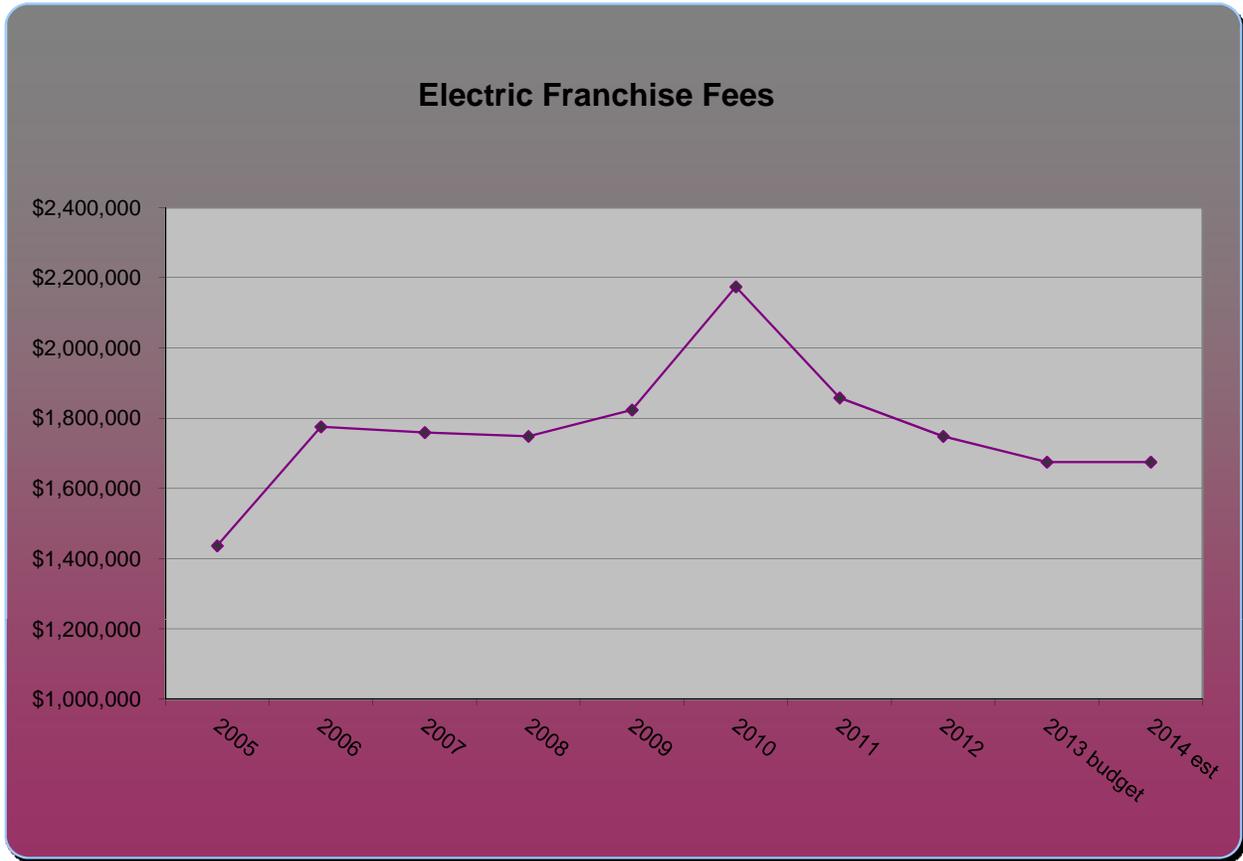
Historically, the PCST Fund has collected the utility taxes on electric, water, gas and communication service however this fund has been eliminated due to GASB 54. The fund revenues are projected using a weighted-average trend analysis. The following chart reflects eight years of historical data for the major revenue sources as well as estimates for fiscal years 2013 and 2014. As mentioned above, these revenue streams now go directly to the General Fund. The Electric Utility and Communication Service Tax revenues represent 12% and 10% of the budgeted 2014 revenues, respectively.



**Electric Franchise Fees**

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

The Electric Franchise Fee Fund has been eliminated due to GASB 54. Beginning fiscal year 2011, the electric franchise fee revenue from Duke Energy will go directly to the General Fund. Accordingly, the transfer to the appropriate debt service funds will now come from the General Fund (see narrative on previous page). The following chart reflects historical data for this revenue source. The current and upcoming fiscal year projections are based on a weighted-average trend analysis. Electric Franchise Fee revenues represent 10% of the General Fund budgeted 2014 revenues.



**Other Funds Receiving Significant Transfers**

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

Fund	Amount	Reason for Transfer
2003 Debt Service Fund (#206)	\$885,000	From the General Fund for debt service requirements related to the series 2003 Improvement Refunding Revenue Bonds
1999 Debt Service Fund (#215)	\$194,000	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
W&S - Renewal & Replacement Fund (#401-3610)	\$200,000	From W&S - Operating (401-3600) for the cost of extensions, enlargements, additions to, or replacement of capital assets of the system and emergency repairs.

# 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

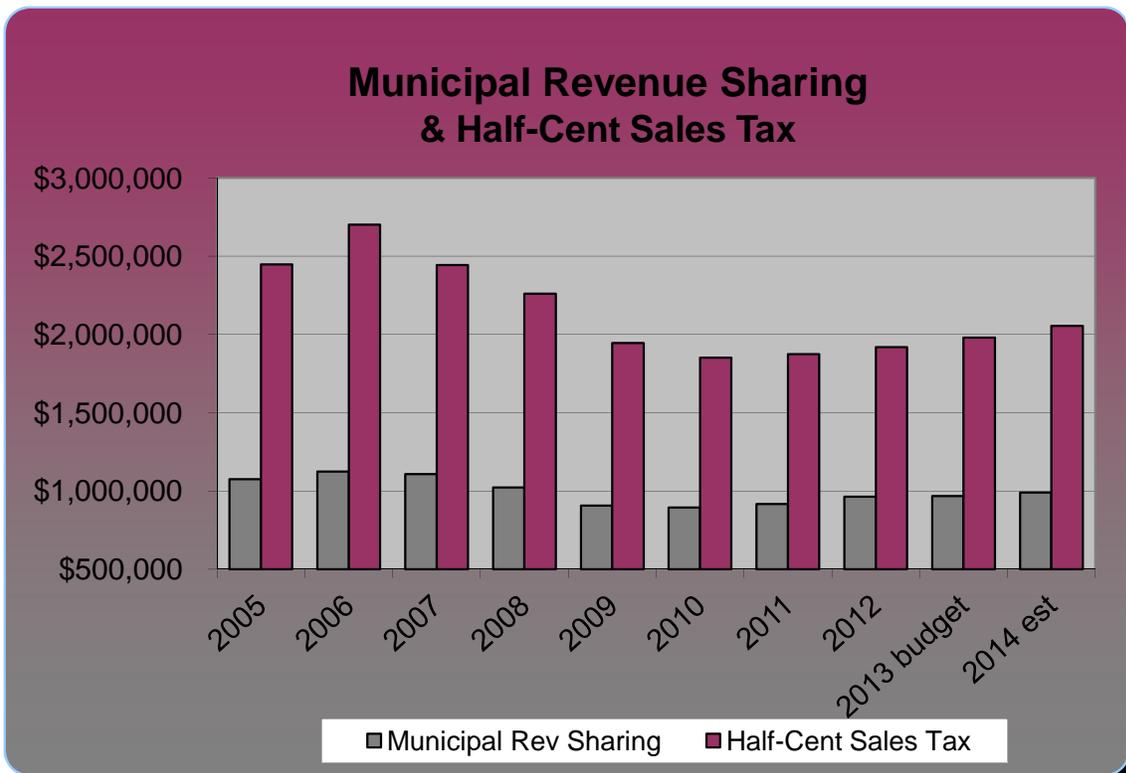
*[Sections 206.605(1), 206.879(1), 212.20(6), and 218.20-.26, Florida Statutes]*

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 2014, 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 2014, it is expected that this revenue will contribute approximately 13% of total General Fund revenues.



## Local Discretionary Sales Surtax

[Sections 212.054-.055, Florida Statutes]

There are seven types of local discretionary sales surtaxes currently authorized for county and municipal government revenue sources. This surtax is also referred to as local option sales taxes. The Road Improvements Fund (#115) receives the Local Government Infrastructure Surtax - Section 212.055(2), Florida Statutes. This 1% surtax became effective in Seminole County on January 1, 2002 and expired on December 31, 2011. This revenue stream contributes almost 100% of this fund's revenues. The trust fund balance at December 31, 2012 was \$3,838,391.

## Charges for Services

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

The Water and Sewer Utility Fund and the Stormwater Funds are enterprise funds whose primary revenue streams consist of Charges for Service with a customer base of approximately 13,200. 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 11,800 customers. The City retained a consultant to review the adequacy of all utility rates, fees and charges for the operation, maintenance, replacement and debt service of the water and wastewater systems. Rate increases were warranted, approved and implemented with the billing cycles in October 2009. The following chart indicates three years of rate history for potable water, reclaimed water, irrigation-metered water, and sewer.

Charge Type	Water (3/4" meter)			Water - 3/4" Reclaimed			Water - 3/4" Irrigation Meters			Sewer <sup>1</sup>		
	2012	2013	2014*	2012	2013	2014*	2012	2013	2014*	2012	2013	2014*
Base facility charge	\$5.43	\$5.55	\$5.61	\$4.10	\$4.19	\$4.24	N/A	N/A	N/A	\$10.65	\$10.89	\$11.01
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	\$1.27	\$1.30	\$1.31	\$0.75	\$0.77	\$0.78	\$1.84	\$1.88	\$1.90	\$4.16	\$4.26	\$4.31
5,000 - 10,000	\$1.27	\$1.30	\$1.31	\$0.94	\$0.96	\$0.97	\$2.42	\$2.48	\$2.51	\$4.16	\$4.26	\$4.31
10,001 to 15,000	\$1.84	\$1.88	\$1.90	\$1.30	\$1.33	\$1.34	\$2.99	\$3.06	\$3.09	N/A	N/A	N/A
15,001 - 20,000	\$2.42	\$2.48	\$2.51	\$1.45	\$1.48	\$1.50	\$3.94	\$4.03	\$4.07	N/A	N/A	N/A
20,001 - 25,000	\$2.99	\$3.06	\$3.09	\$2.13	\$2.18	\$2.20	\$5.44	\$5.57	\$5.63	N/A	N/A	N/A
25,001 - 30,000	\$3.94	\$4.03	\$4.07	\$2.13	\$2.18	\$2.20	\$5.44	\$5.57	\$5.63	N/A	N/A	N/A
30,001 and over	\$5.44	\$5.57	\$5.63	\$2.13	\$2.18	\$2.20	\$5.44	\$5.57	\$5.63	N/A	N/A	N/A

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

\* The 2014 rates include a 1.1% CPI adjustment

**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 Budgeted Positions by Fund/Department

### GENERAL FUND

Division/Department	2011-2012 Adopted			2012-2013 Adopted			2013-2014 Proposed		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
Executive	7	0.00	7.00	6	0.50	6.50	6	0.50	6.50
Finance/Admin Services	14	1.79	15.79	10.85	5.88	16.73	11.85	4.32	16.17
Information Services	8	0.00	8.00	8	0.00	8.00	8	0.00	8.00
Public Works	18	0.00	18.00	16	0.00	16.00	16	0.00	16.00
Community Development	6	0.00	6.00	6	0.00	6.00	6	0.00	6.00
Police - Uniformed	65	0.00	65.00	65	0.00	65.00	65	0.00	65.00
Police - Other	15	3.45	18.45	13	3.45	16.45	13	3.88	16.88
Parks & Recreation	14	11.68	25.68	13	11.07	24.07	13	11.06	24.06
<b>TOTAL</b>	147	16.92	163.92	137.85	20.90	158.75	138.85	19.76	158.61

### ENTERPRISE FUNDS

Division/Department	2011-2012 Adopted			2012-2013 Adopted			2013-2014 Proposed		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
Water and Sewer	37	0.00	37.00	35	0.00	35.00	35	0.73	35.73
Development Services	3	1.46	4.46	4	1.46	5.46	4	1.46	5.46
Stormwater	9	0.00	9.00	9	0.00	9.00	9	0.00	9.00
<b>TOTAL</b>	49.00	1.46	50.46	48.00	1.46	49.46	48.00	2.19	50.19

### ORGANIZATION-WIDE

	2011-2012 Adopted			2012-2013 Adopted			2013-2014 Proposed		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
<b>ORGANIZATION-WIDE TOTAL</b>	196.00	18.38	214.38	185.85	22.36	208.21	186.85	21.95	208.80

FTEs - Full-time Equivalents

Y/E - Year-ending

			2011-2012 Budgeted FTEs *		2012-2013 Budgeted FTEs *		2013-2014 Budgeted FTEs *		
			Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	
<b>GENERAL FUND</b>									
<b>Executive</b>	1200	City Manager	3	-	3	-	3	-	
	1210	City Clerk	4	-	3	0.5	3	0.5	
<b>Departmental Total</b>			<b>7</b>	<b>0</b>	<b>6</b>	<b>0.5</b>	<b>6</b>	<b>0.5</b>	
			Records Mgmt clerk transferred back to Clerk's office FT		Deputy City Clerk position eliminated; Assistant to the Clerk PT position added				
<b>Finance/Admin Services</b>	1300	General	5.5	1.23	5.25	1.48	5.3	1.13	
	1310	Human Resources - from Gen Svcs	1	-	1	-	1	-	
	1360	Utility Billing & Customer Service	7.5	0.56	4.6	4.4	5.55	3.19	
	<b>Departmental Total</b>			<b>14</b>	<b>1.79</b>	<b>10.85</b>	<b>5.88</b>	<b>11.85</b>	<b>4.32</b>
			Operator moved from IS; CSR & AP reductions; Purchasing Coord. eliminated		CSR positions FT to PT; some reallocation; see Finance & Admin Svcs Overview pg				
<b>Information Services</b>	1340	General - from Gen Svcs	7	-	7	-	7	-	
	1343	Kiva/GIS	1	-	1	-	1	-	
	<b>Departmental Total</b>			<b>8</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>8</b>	<b>0</b>
			Records Mgmt clerk transferred back to Clerk's office FT; temp position ended; Operator transferred to --						
<b>Public Works</b>	4410	Administration	2	-	2	-	2	-	
	4412	Roads and ROW Maint	12	-	10	-	10	-	
	4413	Fleet Maintenance	3	-	3	-	3	-	
	4414	Facilities Maintenance	1	-	1	-	1	-	
	<b>Departmental Total</b>			<b>18</b>	<b>0</b>	<b>16</b>	<b>0</b>	<b>16</b>	<b>0</b>
			Capital Proj Coordinator eliminated		Equipment Operator, Maintenance Mechanic eliminated				
<b>Community Development</b>	1510	Administration	2	-	2	-	2	-	
	1515	Planning	2	-	2	-	2	-	
	1525	Urban Beautification	2	-	2	-	2	-	
	<b>Departmental Total</b>			<b>6</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>6</b>	<b>0</b>
			FT Arborist position eliminated; 25% allocation from Arbor to W&S for those services						
<b>Police</b>	2110	Office of the Chief	72	1	70	1	70	1.38	
	2116	Information Services	8	2.45	8	2.45	8	2.5	
	<b>Departmental Total</b>			<b>80</b>	<b>3.45</b>	<b>78</b>	<b>3.45</b>	<b>78</b>	<b>3.88</b>
					FT Custodian replaced by outside contractor				
<b>Parks and Recreation</b>	7200	Administration	2	-	2	-	2	-	
	7210	Athletics - General	2	5.11	1	5.23	1	5.46	
	7230	Parks & Grounds	6	3.65	6	3.65	6	3.41	
	7240	Program & Special Events	1	1.46	1	1.46	1	1.46	
	7250	Seniors	3	1.46	3	0.73	3	0.73	
	<b>Departmental Total</b>			<b>14</b>	<b>11.68</b>	<b>13</b>	<b>11.07</b>	<b>13</b>	<b>11.06</b>
				See Parks & Recreation Overview page		See Parks & Recreation Overview page		See Parks & Recreation Overview page	
<b>General Fund Total</b>			<b>147</b>	<b>16.92</b>	<b>137.85</b>	<b>20.9</b>	<b>138.85</b>	<b>19.76</b>	
<b>WATER &amp; SEWER</b>	3600	Operating	37	0	35	0	35	0.73	
			Util Super; Admin Sec; Team Leader; Maint Mech; WW Oper		Water Plant Operator, Maint Worker positions eliminated				
<b>DEVELOPMENT SERVICES</b>	2410	Plans and Inspections	3	1.46	4	1.46	4	1.46	
			Permit Specialist eliminated		FT Inspector				
<b>STORMWATER</b>	3800	Operating	7	-	7	-	7	-	
	3810	Engineering	2	-	2	-	2	-	
	<b>Stormwater Total</b>			<b>9</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>9</b>	<b>0</b>
<b>CITY-WIDE TOTALS</b>			<b>196</b>	<b>18.38</b>	<b>185.85</b>	<b>22.36</b>	<b>186.85</b>	<b>21.95</b>	
			<b>214.38</b>		<b>208.21</b>		<b>208.8</b>		

Debt Management

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

*Criteria for Managing Debt Financing:*

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

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

*Criteria in Selecting Revenues to Finance Public Facilities:*

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

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

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

During fiscal year 2010, all debt was retired on the 2004 line of credit. In fiscal year 2011 refunding opportunities arose due to a favorable interest rate environment allowing Water and Sewer Bonds to be replaced with traditional Commercial Notes. Series 2000 Water and Sewer Revenue Bonds with maturities between 2011 and 2020 (\$870,617) were refunded and replaced with a 9-year simple interest Bank Note (BB&T) thereby reducing the average interest rate by 267 basis points yielding a cost reduction of \$134,363 (present value). Series 2001 Water and Sewer Revenue Bonds 2020 (\$3,700,000) were also refunded and replaced with an 11-year simple interest Bank Note (BB&T Bank) reducing the average interest rate by 217 basis points yielding a cost reduction of \$432,703 (present value). Series 2002 Revenue Bonds, with maturities between 2012 and 2020 (\$8,464,906) were also refunded and replaced with a 9-year simple interest SunTrust Bank Commercial Note. This action reduced the scheduled payments over the next 9 years by \$527,371 (present value). The Series 1999 General Fund Improvement Bonds 2018 (\$1,377,246) were 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 \$159,766 (present value). Tusawilla Improvement Area Special Assessment Bond, Series 2001 was refinanced with a commercial bank note for the remaining 18-year term at 3.25% (fixed rate). The effect of this refinancing is a savings of \$276,584 (present value). Finally, Limited General Obligation Refunding Bond, Series 2002 was advanced 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).

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

Year Ending 9/30	Principal	Interest	Total
2014	\$2,551,780	\$823,579	\$3,375,359
2015	\$2,649,740	\$742,129	\$3,391,869
2016	\$2,739,413	\$658,575	\$3,397,987
2017	\$2,821,982	\$571,393	\$3,393,375
2018	\$2,858,285	\$481,228	\$3,339,512
2019	\$2,948,339	\$816,834	\$3,765,173
2020	\$2,337,597	\$1,179,918	\$3,517,515
2021	\$1,273,540	\$2,102,734	\$3,376,273
2022	\$1,566,568	\$2,510,925	\$4,077,493
2023	\$1,267,741	\$2,550,619	\$3,818,360
2024	\$1,226,515	\$2,586,990	\$3,813,505
2025	\$1,197,873	\$2,619,886	\$3,817,759
2026	\$1,162,303	\$2,649,636	\$3,811,939
2027	\$1,133,296	\$2,674,695	\$3,807,990
2028	\$1,109,114	\$2,697,067	\$3,806,181
2029	\$1,091,102	\$2,716,818	\$3,807,920
2030	\$1,065,448	\$652,992	\$1,718,440
2031	\$2,247,390	\$16,005	\$2,263,395
2032	\$184,015	\$3,885	\$187,900
2033	\$92,623	\$0	\$92,623
	<u>\$33,524,662</u>	<u>\$29,055,907</u>	<u>\$62,580,569</u>

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

Year Ending 9/30	Fund #206 Improvement Refunding Revenue Bonds <sup>1</sup> Series 2003 Wachovia \$8,870,000		Fund #215 Improvement Refunding Revenue Bonds <sup>1,3</sup> Series 1999 US Bank 2020-30		Fund #215 Improvement Refunding Revenue Notes <sup>1,3</sup> Series 2011 BB&T thru 2019		Fund #225 Limited General Obligation Refunding Note <sup>2</sup> 2012 BB&T	
	Principal	Interest			Principal	Interest	Principal	Interest
2014	\$725,000	\$150,385			160,875	26,520	104,688	96,306
2015	\$750,000	\$125,698			181,796	22,476	108,672	92,485
2016	\$775,000	\$100,910			196,899	18,008	112,532	88,518
2017	\$800,000	\$74,523			206,309	13,250	116,265	84,411
2018	\$825,000	\$46,279			225,152	8,159	125,258	80,167
2019	\$855,000	\$15,818		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
	4,730,000	513,613	3,498,971	10,526,031	1,204,160	91,164	2,638,521	1,008,063

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

<sup>2</sup> The Limited General Obligation Bonds are payable from and secured by a pledge of the faith, credit and taxing power of the City up to one quarter mil. The taxable property valuation from the Seminole County Property Appraiser reflects declining property values from the prior year. Consequently, a slight increase in the voted debt millage rate would be warranted; however, this 2013 budget reflects a non-recurring transfer from the General Fund in order to maintain the voted-debt millage rate at 0.1100 mills. 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).

<sup>3</sup> The Series 1999 General Fund Improvement Bonds 2018 (\$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).

Annual Debt Service Requirements to Maturity

Year Ending 9/30	Fund #401-3600 Water & Sewer Capital Appreciation Bonds Series 2000 US Bank		Fund #401-3600 Water & Sewer Serial Bond Series 2000 US Bank		Fund #401-3600 Water & Sewer Refunding Revenue Note <sup>1,2</sup> Series 2011C BB&T		Fund #401-3600 Water & Sewer Refunding Revenue Note <sup>1,2</sup> Series 2011A SunTrust		Fund #401-3600 Water & Sewer Refunding Revenue Note <sup>1,2</sup> Series 2011B BB&T		Fund #401-3600 State Revolving Loan <sup>4</sup>		TOTAL WATER & SEWER <sup>3</sup>		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	TOTAL
2014			\$103,125	\$103,125	\$338,249	\$81,363	\$878,061	\$207,943	\$79,886	\$16,991	\$112,150	\$76,745	\$1,408,346	\$486,167	\$1,894,513
2015			\$103,125	\$103,125	\$342,909	\$72,242	\$903,681	\$178,722	\$88,178	\$14,655	\$115,278	\$73,574	\$1,450,046	\$442,318	\$1,892,364
2016			\$103,125	\$103,125	\$361,990	\$62,613	\$932,910	\$148,602	\$81,053	\$12,507	\$118,494	\$70,314	\$1,494,447	\$397,161	\$1,891,607
2017			\$103,125	\$103,125	\$365,059	\$52,902	\$970,734	\$117,382	\$89,001	\$10,148	\$121,799	\$66,963	\$1,546,593	\$350,520	\$1,897,113
2018			\$103,125	\$103,125	\$377,374	\$42,864	\$999,324	\$85,073	\$91,409	\$7,726	\$125,196	\$63,519	\$1,593,303	\$302,307	\$1,895,609
2019			\$103,125	\$103,125	\$383,850	\$32,654	\$1,031,602	\$51,766	\$93,606	\$5,245	\$128,688	\$59,978	\$1,637,746	\$252,768	\$1,890,514
2020			\$103,125	\$103,125	\$399,560	\$22,025	\$1,062,438	\$17,424	\$95,587	\$2,712	\$132,277	\$56,339	\$1,689,862	\$201,625	\$1,891,487
2021		\$942,502	\$103,125	\$103,125	\$409,439	\$11,134			\$102,345		\$135,967	\$52,599	\$647,751	\$1,109,360	\$1,757,110
2022	\$397,498	\$1,352,363	\$103,125	\$103,125	\$418,580						\$139,759	\$48,754	\$955,837	\$1,504,242	\$2,460,079
2023	\$522,637	\$1,384,069	\$103,125	\$103,125							\$143,657	\$44,802	\$666,294	\$1,531,996	\$2,198,290
2024	\$490,931	\$1,414,050	\$103,125	\$103,125							\$147,664	\$40,739	\$638,595	\$1,557,914	\$2,196,509
2025	\$460,950	\$1,442,363	\$103,125	\$103,125							\$151,782	\$36,564	\$612,732	\$1,582,052	\$2,194,784
2026	\$432,638	\$1,469,081	\$103,125	\$103,125							\$156,016	\$32,272	\$588,654	\$1,604,478	\$2,193,132
2027	\$405,919	\$1,492,313	\$103,125	\$103,125							\$160,368	\$27,860	\$566,287	\$1,623,298	\$2,189,584
2028	\$382,687	\$1,514,212	\$103,125	\$103,125							\$164,840	\$23,325	\$547,527	\$1,640,662	\$2,188,189
2029	\$360,787	\$1,534,856	\$103,125	\$103,125							\$169,438	\$18,664	\$530,225	\$1,656,645	\$2,186,870
2030	\$340,144		\$103,125	\$103,125							\$174,164	\$13,872	\$514,308	\$116,997	\$631,305
2031			\$1,875,000								\$179,022	\$8,947	\$2,054,022	\$8,947	\$2,062,969
2032											\$184,015	\$3,885	\$184,015	\$3,885	\$187,900
2033											\$92,623	\$0	\$92,623	\$0	\$92,623
	\$3,794,191	\$12,545,809	\$1,875,000	\$1,753,125	\$3,397,010	\$377,797	\$6,778,750	\$806,912	\$721,065	\$69,984	\$2,853,195	\$819,714	\$19,419,211	\$16,373,341	\$35,792,552

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 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).

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).

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 will be used for the construction and expansion of the reclaimed water system. This amortization schedule reflects the maximum draw (\$2.8M), however, it will be adjusted when the loan is finally closed out. The final draw is anticipated at \$1.8M.

Year Ending 9/30	Fund #211 TLBD Special Assessment Revenue Note <sup>2</sup> Series 2011 BB&T \$1,765,000		Fund #213 TLBD Special Assessment Revenue Note <sup>3</sup> Series 2006 \$430,000		Fund #214 INTERNAL Loan to Oak Forest Assessment District <sup>1</sup> \$318,500	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2014	\$77,812	\$55,127	\$27,625	\$4,508	\$47,434	\$4,566
2015	\$82,124	\$52,528	\$28,350	\$3,376	\$48,752	\$3,248
2016	\$81,328	\$49,872	\$29,100	\$2,213	\$50,107	\$1,893
2017	\$85,506	\$47,161	\$29,884	\$1,020	\$37,425	\$508
2018	\$89,572	\$44,316				
2019	\$93,384	\$41,343				
2020	\$97,062	\$38,248				
2021	\$95,604	\$35,117				
2022	\$99,099	\$31,953				
2023	\$102,332	\$28,680				
2024	\$105,408	\$25,304				
2025	\$113,321	\$21,750				
2026	\$115,967	\$18,024				
2027	\$118,435	\$14,215				
2028	\$120,722	\$10,329				
2029	\$127,821	\$6,290				
2030	\$129,625	\$2,106				
	<u>\$1,735,122</u>	<u>\$522,363</u>	<u>\$114,959</u>	<u>\$11,117</u>	<u>\$183,718</u>	<u>\$10,215</u>

<sup>1</sup> The outstanding principal for the Bank of America note series issued in 2004 to refinance series 2000B and additional landscaping/irrigation along the Oak Forest subdivision wall was due in full on July 1, 2010. The refinance of \$318,500 was funded by the City at 2.75% over 7 years. The payments received from Oak Forest special assessments will fund the debt service on this note. The last reforecast by Government Services Group resulted in a legal maximum for the annual capital assessment of \$72.00 per ERU through fiscal year 2012. The new legal maximum through fiscal year 2013 for the annual capital assessment has been established at that same rate.

<sup>2</sup> The TLBD Debt Service Fund underwent a reforecast by Government Services Group which slightly increased the annual assessment in fiscal year 2008 for the purpose of meeting this bond obligation to \$43/ERU. The new legal maximum through fiscal year 2013 for the annual capital assessment has been established at that same rate. Tuscawilla Improvement Area Special Assessment Bond, Series 2001 was refinanced with a commercial bank note for the remaining 18-year term at 3.25% (fixed rate). The Present Value effect of this refinancing is a savings of \$276,584.

<sup>3</sup> The City issued this Special Revenue Note to provide financing for the Tuscawilla Lighting and Beautification Project, Phase II. Prepayments in 2006 were utilized to retire principal of \$93,400. Additional principal was retired in fiscal years 2007, 2008, 2009, 2011 and 2012. The amortization schedule above is predicated on an ongoing assessment of \$17/ERU and incorporates additional principal reductions of \$10,000 annually. This will result in early pay-off; fiscal year 2017 versus fiscal year 2021. The legal maximum for the annual capital assessment has been established at \$17 per ERU through fiscal year 2013.

**GENERAL FUND**

<u>Executive - City Clerk</u>	
Data Processing Equipment - Desktop Computer (3)	<b>\$3,300</b>
<u>Finance - General</u>	
Data Processing Equipment - Desktop Computer (4)	<b>\$4,000</b>
<u>Finance - Utility Billing</u>	
Data Processing Equipment - Desktop Computer (4)	\$4,000
CIP - Utility Billing lobby reconfiguration	\$50,000
	<b>\$54,000</b>
<u>Information Services - General</u>	
Data Processing Equipment - Desktop Computer (2)	\$5,150
Data Processing Equipment - VMWare Host replacement (3)	\$55,000
Data Processing Equipment - Core switch replacement	\$15,000
Intangibles - VMWare Enterprise +	\$17,000
Intangibles - Software - Sharepoint 2013	\$24,400
Intangibles - Software -Exchange 2007 upgrade	\$21,200
	<b>\$137,750</b>
<u>Information Services - KIVA/GIS</u>	
Data Processing Equipment - Desktop Computer (1)	<b>\$1,300</b>
<u>Community Development - Planning</u>	
Data Processing Equipment - Desktop Computer (1)	<b>\$1,150</b>
<u>Community Development - Urban Beautification</u>	
CIP - Wayfinding Project (Phase 1 of 4)	\$25,000
CIP - US 17-92/434 Streetscape Project	\$175,000
	<b>\$200,000</b>
<u>Police - Office of the Chief</u>	
Data Processing Equipment - Desktop Computer (2)	<b>\$2,600</b>
<u>Police - Criminal Investigations</u>	
Data Processing Equipment - Desktop Computer (2)	<b>\$2,300</b>
<u>Police - Operations</u>	
Vehicle - Replacement Vehicles (5)	\$135,000
Data Processing Equipment - Desktop Computer (4)	\$4,600
	<b>\$139,600</b>
<u>Police - Support Services</u>	
Data Processing Equipment - Desktop Computer (1)	<b>\$1,150</b>
<u>Police - Code</u>	
Data Processing Equipment - Desktop Computer (1)	<b>\$1,300</b>
<u>Police - Motorcycle</u>	
Equipment - General - Mounted narcotics safe	<b>\$1,500</b>

**CITY OF WINTER SPRINGS**  
**FISCAL YEAR 2013-2014 BUDGET**

**TOTAL CAPITAL OUTLAY**

<u>Parks &amp; Recreation - Administration</u>	
Intangibles - Recreation Software	<b>\$25,000</b>
<u>Parks &amp; Recreation - Athletics General</u>	
Data Processing Equipment - Desktop Computer (1)	<b>\$1,050</b>
<u>Parks &amp; Recreation - Parks and Grounds</u>	
Improvements - Fencing - CWP softball field	\$20,000
Equipment - General - Field dragger	\$15,000
Data Processing Equipment - Desktop Computer (4)	\$4,200
	<hr/>
	<b>\$39,200</b>
<u>Parks &amp; Recreation - Programs</u>	
Data Processing Equipment - Desktop Computer (1)	<b>\$1,150</b>
<u>Parks &amp; Recreation - Senior Center</u>	
Data Processing Equipment - Desktop Computer (1)	<b>\$1,050</b>
 <b>Total General Fund - Capital Outlay</b>	 <b><u><u>\$617,400</u></u></b>

**OTHER GOVERNMENTAL FUNDS**

<u>Transportation Improvement Fund #104</u>	
Equipment - General - Tractor	\$62,000
Equipment - General - Hydraulic Saw	\$2,500
Equipment - General - Skid Steer	\$45,000
Equipment - General - Digital Radios (15)	\$60,000
Equipment - General - Stump Grinder	\$18,000
Data Processing Equipment - Desktop computers (1)	\$1,100
CIP - Sidewalks	\$20,000
CIP - Underdrains	\$5,000
CIP - Resurfacing	\$150,000
	<b>\$363,600</b>
<u>Special Law Enforcement Trust Fund (Federal) #108</u>	
Equipment - General - SWAT tactical vests (2)	\$4,200
<u>Road Improvement Fund #115</u>	
Infrastructure - Greenway Interchange District (GID)	\$500,000
CIP - Resurfacing	\$200,000
CIP - Doran Drive	\$200,000
CIP - Bus Barn Mast Upgrade	\$75,000
CIP - Moss Road	\$200,000
	<b>\$1,175,000</b>
<u>Transportation Impact Fee Fund #140</u>	
CIP - Tuscora turn lane	\$200,000
<u>Police Impact Fee Fund #150</u>	
Equipment - General - portable radios (10)	\$36,320
Equipment - General - mobile radios (8)	\$29,056
Intangible - Software - Flash upgrade for radios	\$55,000
	<b>\$120,376</b>
<u>Parks Impact Fee Fund #155</u>	
Equipment - outdoor adult exercise equipment	\$75,000
Improvements - Amphitheatre Electrical Upgrade	\$15,000
Infrastructure - Trotwood Park tennis courts	\$50,000
Infrastructure - Central Winds Park bleacher expansion/shade structures	\$100,000
	<b>\$240,000</b>
<u>Tuscawilla 12/12 Wall #162</u>	
CIP - Tuscawilla 12/12A brick wall	\$37,000
<u>1999 Construction Fund #305</u>	
CIP - Magnolia Park Amphitheater	\$1,219,875
<u>Utility/Public Works Facility C.P. Fund #311</u>	
CIP - Utility/Public Works Facility	\$965,000
<u>Excellence in Customer Service Initiative C.P. Fund #317</u>	
Intangibles - Software - Munis replacement	\$101,650
<b>Total Other Governmental Funds - Capital Outlay</b>	<b><u>\$4,426,701</u></b>

**ENTERPRISE FUNDS**

<u>Water &amp; Sewer - Operating #401-3600</u>	
Plants and Main - Pond Relining	\$260,000
Plants and Main - Pump Control upgrades - WWRF/WTP3	\$90,000
Plants and Main - WTP#2 & #3 Hydro Tank Removal	\$40,000
Plants and Main - East Force Main/Reclaimed Main	\$410,000
Plants and Main - Artesian Well Augmentation	\$275,000
Plants and Main - LS#7 Upgrade	\$90,000
Equipment - General - Jackhammer	\$1,800
Equipment - General - Pipe Locator	\$1,400
Equipment - General - Comp. Sampler (2)	\$10,000
Equipment - General - Forklift	\$23,000
Equipment - General - Gantry Crane	\$6,000
Equipment - General - Digital Radios (30)	\$90,000
Equipment - General - Light Tower	\$8,000
Equipment - General - Vibration Meter	\$2,200
Equipment - General - Thermal Imager	\$5,800
Equipment - General - Grounding Tester	\$1,900
Vehicles - Ford F-250 - Replace #29, #36 (2)	\$49,000
Data Processing Equipment - Desktop computers (1)	\$1,300
Data Processing Equipment - Laptop (1)	\$2,000
	<hr/>
	<b>\$1,367,400</b>
<u>Water &amp; Sewer - Renewal and Replacement #401-3610</u>	
CIP - Sewer relining	<b>\$200,000</b>
<u>Water &amp; Sewer - 2000 Utility Construction #401-3640</u>	
CIP - East Force Main Improvments	<b>\$156,239</b>
<u>Development Services - Plans and Inspections #420-2410</u>	
Data Processing Equipment - Desktop Computer (5)	<b>\$5,750</b>
<u>Stormwater - Operating #430-3800</u>	
Equipment - General - Digital radios (5)	\$15,000
Data Processing Equipment - Desktop computers (1)	\$1,300
CIP - Underdrains	\$5,000
CIP - Pipe Relining	\$40,000
CIP - Curb inlet replacements	\$10,000
CIP - Valley Gutter Replacement (multiple locations)	\$50,000
CIP - Ranchlands Swale Improvements - Design/Const	\$50,000
CIP - TMDL Master Plan Project - Design Phase	\$25,000
CIP - Edgemon & Lombardy	\$300,000
	<hr/>
	<b>\$496,300</b>
<b>Total Enterprise Funds - Capital Outlay</b>	<hr/> <b>\$2,225,689</b> <hr/>
 <b>TOTAL CAPITAL OUTLAY - ALL FUNDS</b>	 <b>\$7,269,790</b>

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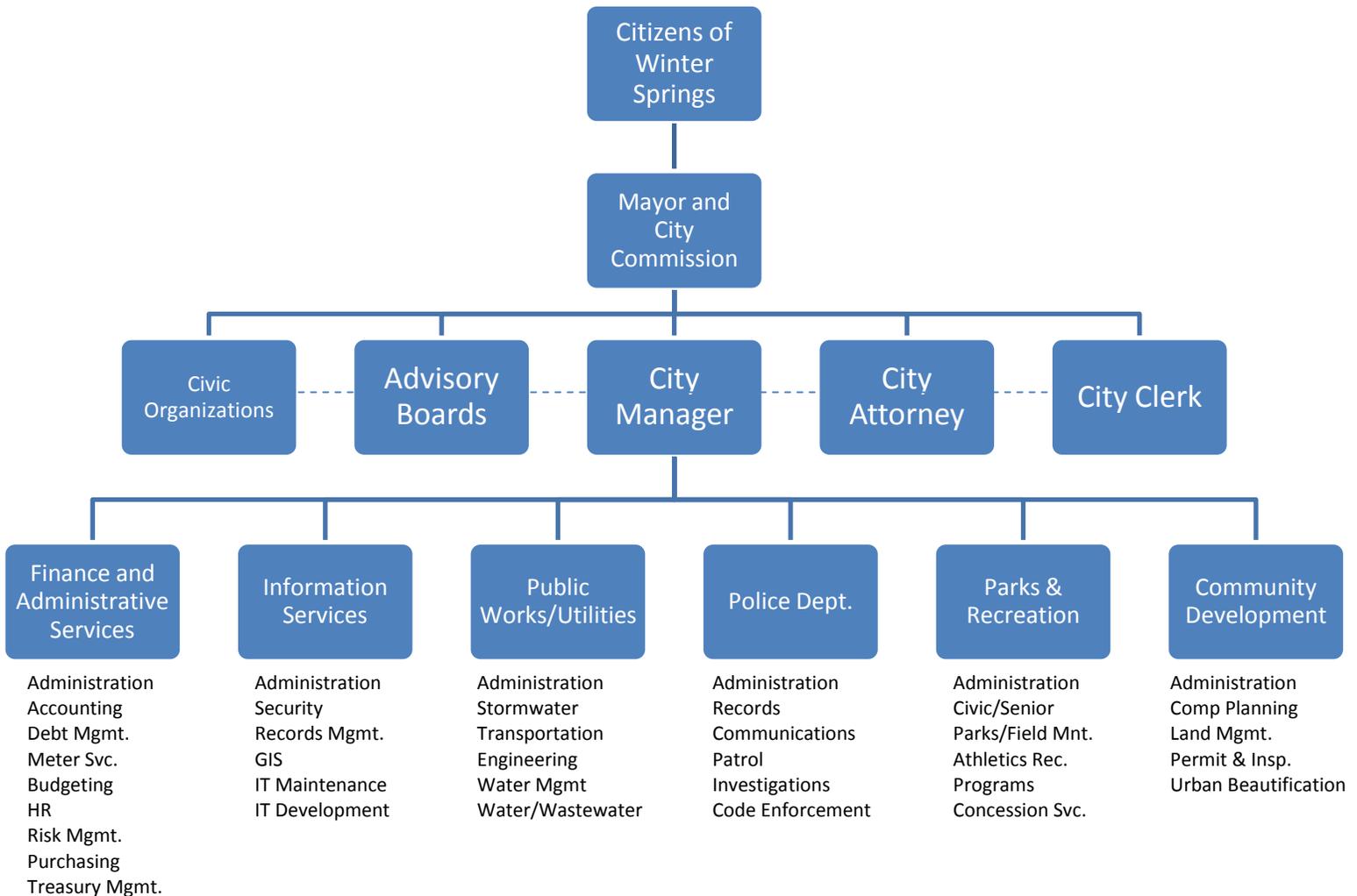


FINANCIAL  
and  
ORGANIZATIONAL STRUCTURE

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# CITY OF WINTER SPRINGS ORGANIZATIONAL CHART



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

**MAYOR**

*Charles Lacey*

**COMMISSIONERS**

Seat One – *Jean Hovey*

Seat Two – *Rick Brown*

Seat Three – *Pam Carroll*

Seat Four – *Cade Resnick*

Seat Five – *Joanne M. Krebs*

**CITY MANAGER**

*Kevin L. Smith*

**CITY ATTORNEY**

*Anthony A. Garganese*

**CITY CLERK**

*Andrea Lorenzo-Luaces*

**DEPARTMENT DIRECTORS**

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

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

# Financial Structure

## Introduction

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

## Fund Categories

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

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

The basis of accounting for budgetary purposes is the largely the same as that used under the GAAP basis of accounting. The following highlights some of the significant relationships:

- Under the GAAP basis of accounting in the Enterprise (or proprietary) Funds, the receipt of long-term debt proceeds, capital outlays and debt service principal payments are not reported in operations, but allocations for depreciation and amortization expense are recorded. The opposite is true under the budgetary basis of accounting.
- Encumbered amounts are commonly treated as expenditures under the budgetary basis of accounting while encumbrances are not classified as expenditures under the GAAP basis of accounting. Conservatively, the beginning budgeted fund balance assumes full depletion of the prior fiscal year's budget.
- Budgetary revenues and expenditures may include items classified as "other financing sources" and "other financing uses" under the GAAP basis of accounting.
- Under the GAAP basis of accounting, changes in the fair value of investments generally are treated as adjustments to revenue, which is not the case under the budgetary basis of accounting.

- The fund structure used in GAAP financial statements does not differ from the fund structure used for budgetary purposes; however, there are interfund transfers which are budgeted in the general fund for transfer to an appropriate debt service fund for the annual debt service payments and related accounting.

Also designated is each fund's classification as a major or non-major fund as determined by the calculation used in the fiscal year ending September 30, 2012 Comprehensive Annual Financial Report. A major fund is one whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental *or* enterprise funds and at least 5 percent of the aggregate amount for all governmental *and* enterprise funds for the same item. The prescribed accounting basis and fund classification is indicated below for all funds.

**Governmental:**

*General Fund*

*MAJOR/modified accrual basis*

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

**Special Revenue Funds**

*(#102) Police Education Fund*

*nonmajor/modified accrual basis*

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

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

*nonmajor/modified accrual basis*

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

*(#104) Transportation Improvement Fund*

*nonmajor/modified accrual basis*

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

*(#107) Solid Waste / Recycling Fund*

*MAJOR/modified accrual basis*

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

*(#110) Arbor Fund*

*nonmajor/modified accrual basis*

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

*(#115) Road Improvements Fund*

*MAJOR/modified accrual basis*

This fund is used to account for collected one-cent sales tax revenues to be used for road improvement projects.

*(#140) Transportation Impact Fee Fund*

*nonmajor/modified accrual basis*

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

*(#145) Public Facilities Impact Fee Fund*

*nonmajor/modified accrual basis*

This fund was used to account for the collected impact fees on new development to defray the cost of capital investment needed to maintain public buildings due to future growth. During fiscal year 2012, the impact fees were ceased and the fund was closed.

*(#150) Police Impact Fee Fund*

*nonmajor/modified accrual basis*

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

*(#155) Parks Impact Fee Fund*

*nonmajor/modified accrual basis*

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

*(#160) Fire Impact Fee Fund*

*nonmajor/modified accrual basis*

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

*(#184) TLBD Maintenance Fund*

*nonmajor/modified accrual basis*

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

*(#1XX) Tusawilla Units 12/12A Maintenance/Capital-Debt Service Fund*

*nonmajor/modified accrual basis*

This fund is used to account for collected special assessments for maintenance and capital/debt service related to the Tusawilla Units 12/12A wall.

*(#191) Oak Forest Maintenance Fund*

*nonmajor/modified accrual basis*

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

Debt Service Funds

*(#206) 2003 Debt Service Fund*

*nonmajor/modified accrual basis*

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

*(#211 and #213) TLBD Debt Service Funds (phases I and II, respectively)*

*#211 MAJOR/modified accrual basis; #213 nonmajor/modified accrual basis*

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

*(#214) Oak Forest Debt Service*

*nonmajor/modified accrual basis*

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

*(#215) 1999 Debt Service Fund*

*nonmajor/modified accrual basis*

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

*(#225) Central Winds General Obligation Debt Service Fund*

*MAJOR/modified accrual basis*

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

Capital Project Funds

*(#305) 1999 Construction Capital Projects Fund*

*nonmajor/modified accrual basis*

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

*(#306) Revolving Rehabilitation Capital Projects Fund*

*nonmajor/modified accrual basis*

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

*(#311) Utility/Public Works Facility Capital Projects Fund*

*nonmajor/modified accrual basis*

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

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

This fund was established to account for the construction of a number of capital projects, however, in the fiscal year 2012 the slight residual equity was transferred to fund #317 for improvements related to City Hall.

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

This fund will be established to account for a redesign of the City Hall lobby/bathrooms, new phone system and software implementation.

**Proprietary:**

**Enterprise Funds**

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

*MAJOR/accrual basis*

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

*(#420) Development Services Fund*

*MAJOR/accrual basis*

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

*(#430) Stormwater Utility Fund*

*MAJOR/accrual basis*

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

**Fiduciary:**

*Pension Plan Trust Fund*

*accrual basis*

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

## Budget Process

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

- In January and February, City Manager and department directors begin preliminary budget discussions regarding the next fiscal year. Directors submit budget requests in early spring followed by the refinement and balancing process.
- About March of each year, the budget calendar is presented by staff and approved by the City Commission.
- In the spring, budget meetings/workshops are convened which may include department directors, support staff, City Manager, Finance Director, Budget Analyst, Mayor and Commission. From those in-house workshops, a Proposed Budget is prepared.
- On or before July 1 of each year, the City Manager submits the Proposed Budget to the Commission for consideration.
- The City Commission may hold informal budget workshops which the public is invited to attend.
- In late July, the City Commission establishes the tentative millage rate (DR 420) which becomes the millage 'ceiling' when approving the annual millage rate and budget in September.
- Also established at this late-July meeting are the rolled-back rate calculation, the date, time and place of the first Public Hearing. Once these determinations have been made they are communicated via the DR 420 to the Seminole County Property Appraiser, the Seminole County Tax Collector and the Department of Revenue. This information is advertised via the Notice of Proposed Property Taxes (TRIM Notice) which is mailed to property owners by the Seminole County Property Appraiser.
- Two to five days prior to the second public hearing the notice of the final budget hearing and budget summary is advertised in a newspaper of general paid circulation.
- On or before September 30 of each year, after two public hearings, the Commission adopts the budget and establishes the ad valorem tax millage rates.
- The TRIM (Truth in Millage) compliance package is submitted to the Department of Revenue.
- The budget may be formally amended by the Commission at any time.

### 2014 Fiscal Year Budget Calendar:

#### Proposed:

Date	Function
March 8	Submission of <u>payroll</u> budgets
<b>March 11</b>	Commission establishes FY 2014 <b>Budget Calendar</b>
March 29	Submission of <u>operating</u> budgets, <u>revenues</u> , if applicable
April 19	Submission of <u>capital</u> budgets; compliance with Capital Improvement Program (CIP)
<b>April 22</b>	<b>FY 2014 revenue projections</b> – Regular agenda item
<b>by July 1</b>	<b>Transmission of 2014 Proposed Budget</b> - budget placed on Sharepoint and Website

**Tentative:**

by July 1	Property Appraiser submits DR 420 Certification
<b>July 15</b>	<b>Budget Workshop</b> with Mayor/Commission
<b>July 22</b>	<b>Commission establishes millage cap</b> (DR 420 tentative millage rates via Resolution)
by August 5	Notice to Property Appraiser of : Proposed Millage Rate / Rolled-back Rate / Date, Time, Place of Public Hearing (Must be sent within 35 days of certification of value)
August 25	Deadline for Property Appraiser to send TRIM Notice to property owners (Considered notification of Tentative Budget hearing; must be mailed by PA within 55 days of value certification)
<b>September 9</b>	<b>Public Hearing (Tentative)</b> Tentative millage and budget hearing (Resolutions) (Must be within 80 days of value certification but not earlier than 65 days after certification)

**Final/Adopted:**

<b>September 19</b>	<b>Advertisement publication date</b> (Thursday for Seminole Extra) for final millage and budget hearing (Hearing must be held not less than 2 days or more than 5 days after advertisement is published)
<b>September 23</b>	<b>Public Hearing (Final)</b> Final millage and budget hearing - Adoption of final millage and budget must be done separately and in that order (Resolutions) (Final public hearing must be within 15 days of the tentative public hearing)
by September 26	Resolution to Property Appraiser Resolution to Tax Collector (Must be submitted within 3 days after adoption of final millage rate)
by October 23	Mail TRIM package to Property Tax Administration Program Department of Revenue (Must be submitted within 30 days of final adoption)

**Budget Transfers and Amendments**

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

## Budget, Financial and Management Guidelines

### General

- An independent audit will be performed annually. The City administration will promptly evaluate the audit management letter to determine the necessary steps to implement the audit recommendations.
- Financial records to be maintained on a basis consistent with Generally Accepted Accounting Principles (GAAP) and the Government Accounting Standards Board (GASB).
- The City will strive to maintain a fund balance in the General and Enterprise funds of 25% of personnel services and operating expenditures which serves to protect against the need to reduce service levels or raise taxes and fees due to temporary revenue shortages or unpredicted spikes in expenditures.
- The City will strive to ensure that personal and operating costs do not exceed recurring revenues; that is, recurring expenses will not be funded with non-recurring revenue.
- It will be the City's highest priority to maintain current service levels for all essential services.
- Employee positions are fully-funded. A 2.5% mid-year merit increase has been budgeted for fiscal year 2014.

### Revenues

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

### Budget

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

### Purchasing

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

### Investments and Cash Management

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

### Capital Assets

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

### Debt Management

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

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

#### Pension Plan

- Employees become plan participants on the first day of the month immediately following the date six months after the first day of employment.
- The City will provide sufficient funding to the pension plan in order to ensure that the plan will be able to fully meet its obligations to retired employees on a timely basis.
- For fiscal year 2014 for the Defined Benefit (DB) plan the budget reflects an employer contribution rate of 25% of the employee's compensation with a 5% employee contribution rate. The DB Plan is closed to employees hired after October 1, 2011. For those employees, the City contributes 5% to a Defined Contribution plan with eligibility for an additional 2.5% matching contribution.

# GENERAL FUND

## Budget Data

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**OPERATING COVERAGE**

<u>Recurring</u> Revenue		\$16,081,833
Total Expenditures	\$16,837,901	
LESS :		
Capital Expenditures (excludes W&S funded capital)	(\$563,400)	
Non-recurring - UCF Incubator	(\$75,000)	
Non-recurring - AC replacement, park bathroom renovations	(\$58,850)	
Non-recurring - Software Maintenance	(\$50,228)	
Non-recurring - Transfer to CW Debt Svc Fund	<u>(\$10,000)</u>	
<u>Recurring</u> Personal and Operating Expenditures	\$16,080,423	(\$16,080,423)
Effect on Fund Balance - OPERATING COVERAGE		<u><u>\$1,410</u></u>

**CAPITAL COVERAGE**

<u>Non-recurring</u> Revenue		\$175,000
LESS:		
Capital Expenditures (excludes W&S funded capital)	(\$563,400)	
Non-recurring - UCF Incubator	(\$75,000)	
Non-recurring - AC replacement, park bathroom renovations	(\$58,850)	
Non-recurring - Software Maintenance	(\$50,228)	
Non-recurring - Transfer to CW Debt Svc Fund	<u>(\$10,000)</u>	
Effect on Fund Balance - CAPITAL COVERAGE		<u><u>(\$582,478)</u></u>
TOTAL EFFECT ON FUND BALANCE		<b>(\$581,068)</b>

**FUND BALANCE**

<u>Projected</u> Beginning Fund Balance	\$8,101,950
Appropriation TO (FROM) Fund Balance	<u>(\$581,068)</u>
<u>Projected</u> Ending Fund Balance	<u><u>\$7,520,882</u></u>

**Ending Fund Balance Designations:**

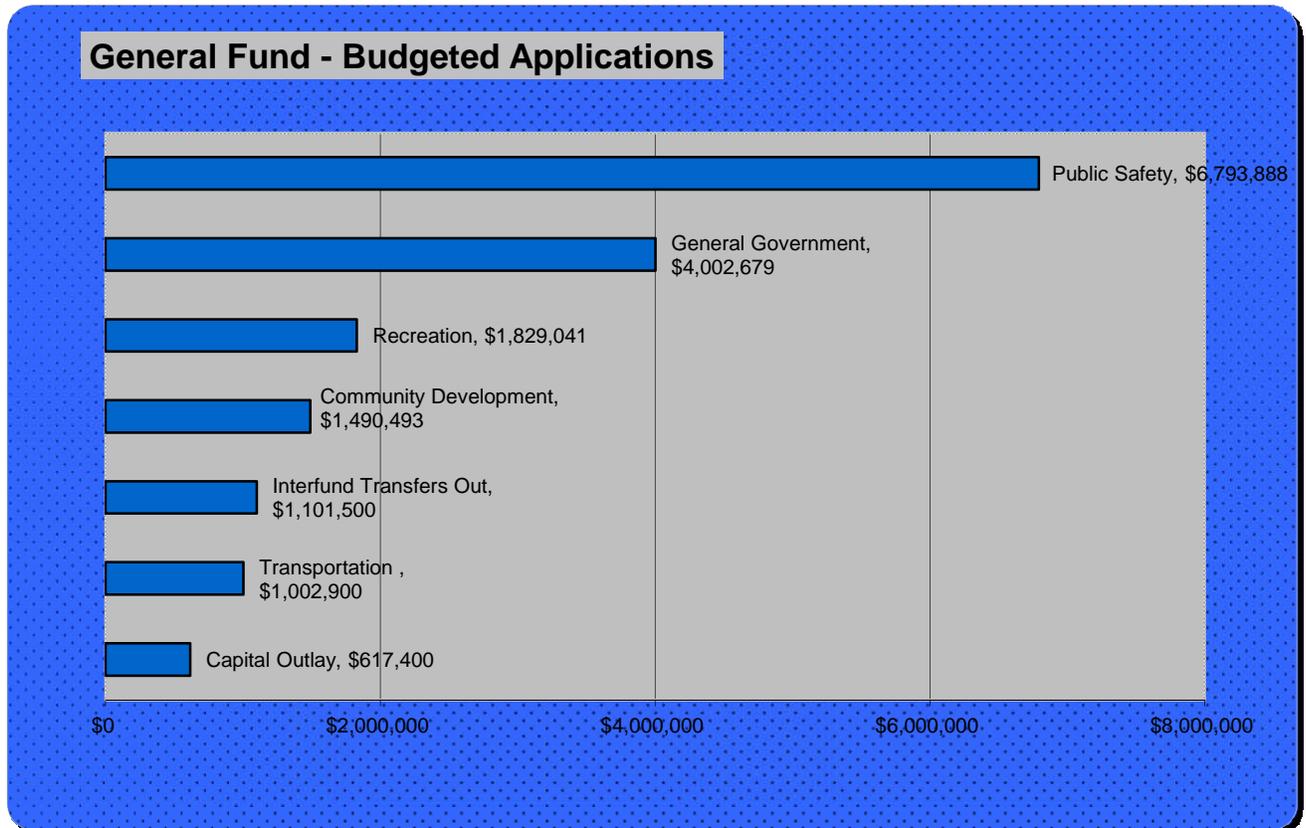
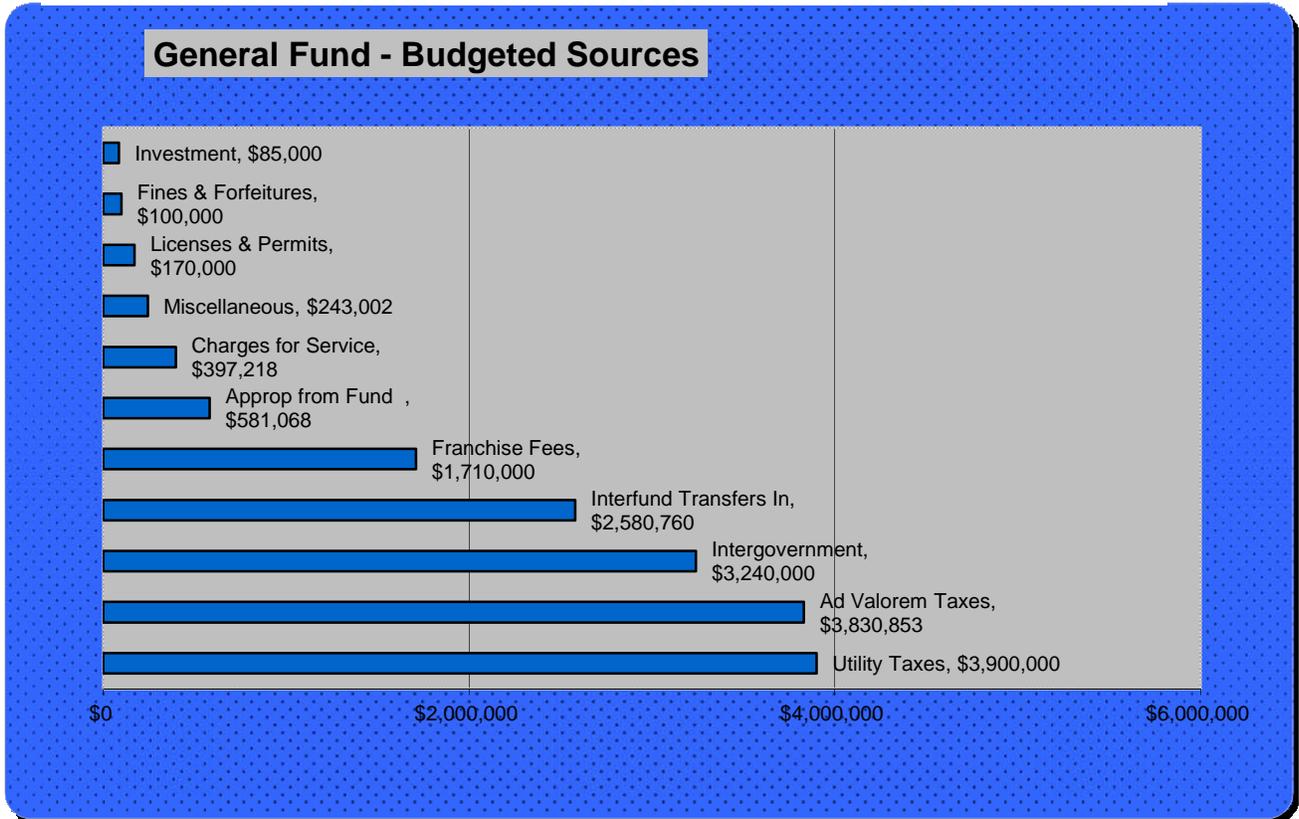
90-day / 25% Operating Reserve	\$4,020,106
Loan to Development Services Fund with corresponding Balance Sheet receivable	(\$91,799) \$91,799
Traffic Safety Reserves	\$424,699
Designated for Economic Development/Capital	<u>\$3,076,077</u>
<b>Projected Total Ending Fund Balance</b>	<b>\$7,520,882</b>

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## GENERAL FUND

The following presents a General Fund overview of the anticipated sources and applications of funds for the 2013-2014 fiscal year.



NUMBER	DESCRIPTION OF REVENUES	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>RECURRING REVENUES</b>						Based on DR420 valuation; millage rate of 2.4300
311000	Ad Valorem Tax Revenue	\$4,029,963	\$3,733,689	\$3,675,339	\$3,675,339	\$3,830,853
314100	Electric Utility Tax	\$2,196,504	\$2,015,839	\$2,095,000	\$1,965,000	\$1,965,000
314300	Water Utility Tax	\$325,521	\$362,847	\$325,000	\$325,000	\$350,000
314400	Gas Utility Tax	\$43,256	\$33,121	\$40,000	\$40,000	\$40,000
314800	Propane Gas Utility Tax	\$20,181	\$25,798	\$25,000	\$25,000	\$25,000
315000	Communication Service Tax	\$1,583,404	\$1,525,488	\$1,445,000	\$1,600,000	\$1,520,000
323100	Franchise Fee (Duke Energy)	\$1,873,785	\$1,748,214	\$1,850,000	\$1,675,000	\$1,675,000
323400	Franchise Fee - Gas	\$28,278	\$34,869	\$35,000	\$35,000	\$35,000
		<b>\$6,070,929</b>	<b>\$5,746,176</b>	<b>\$5,815,000</b>	<b>\$5,665,000</b>	<b>\$5,610,000</b>
<b>State Revenues</b>						
335120	State of FL - Rev Sharing - sales and gas tax	\$916,097	\$961,997	\$950,000	\$966,000	\$990,000
335140	State of FL - Mobile Home License	\$10,175	\$9,629	\$10,000	\$10,000	\$10,000
335150	State of FL - Alcoholic Beverage License	\$11,773	\$9,254	\$10,000	\$10,000	\$10,000
335180	State of FL - Half Cent Sales Tax	\$1,873,114	\$1,918,487	\$1,980,000	\$1,980,000	\$2,055,000
335191	State of FL - Motor Fuel Tax Rebate	\$16,023	\$14,006	\$15,000	\$15,000	\$15,000
		<b>\$2,827,182</b>	<b>\$2,913,373</b>	<b>\$2,965,000</b>	<b>\$2,981,000</b>	<b>\$3,080,000</b>
<b>Community Development Revenues</b>						
316000	Local Business Tax	\$119,077	\$105,506	\$130,000	\$130,000	\$125,000
329001	Zoning & Annexations	\$10,345	\$16,650	\$15,000	\$15,000	\$15,000
329002	Site Plan Review	\$5,000	\$0	\$10,000	\$10,000	\$10,000
341301	Collection fee - County Impact Fees	\$187	\$21,219	\$0	\$0	\$0
341302	Collection fee - County Local Business Tax	\$2,193	\$2,933	\$2,000	\$2,000	\$2,500
		<b>\$136,802</b>	<b>\$146,308</b>	<b>\$157,000</b>	<b>\$157,000</b>	<b>\$152,500</b>
<b>Public Safety Revenues</b>						
342100	Police - School Resource Officer	\$68,736	\$62,310	\$66,018	\$66,018	\$66,018
342XXX	Misc Public Safety Fees (training, etc)	\$0	\$3,600	\$0	\$6,134	\$0
351100	Police - Fines & Forfeitures	\$146,054	\$100,590	\$125,000	\$125,000	\$100,000
351500	Police - Traffic Light Enforcement (gross, #2118)	\$93,264	\$18,631	\$0	\$0	\$0
		<b>\$308,054</b>	<b>\$185,131</b>	<b>\$191,018</b>	<b>\$197,152</b>	<b>\$166,018</b>
<b>Parks and Recreation Revenues</b>						
347201	XXXXX League Fees #7210	\$35,297	\$28,547	\$31,000	\$31,000	\$31,000
347202	Summer Camp #7240	\$35,535	\$39,399	\$53,000	\$53,000	\$53,000
347203	Program Fees #7240	\$3,223	\$2,010	\$1,500	\$1,500	\$3,000
347204	Partnership League Fees #7212	\$56,371	\$65,784	\$66,500	\$66,500	\$66,500
347205	Sports Camps #7210	\$2,000	\$497	\$0	\$0	\$0
347206	Field Rental #7210	\$16,840	\$17,450	\$16,000	\$16,000	\$16,000
347400	XXXXX Community Events (Vendor Booths)	\$6,075	\$4,123	\$0	\$900	\$0
347505	Senior Center Annual Registrations	\$12,072	\$13,715	\$12,000	\$12,000	\$12,000
347510	Senior Center Therapy Pool Memberships	\$26,673	\$27,402	\$28,000	\$28,000	\$28,000
347515	Splash Playground Revenue	\$16,565	\$4,451	\$8,000	\$8,000	\$6,000
369101	70216 Misc Revenue (Hound Ground Banners)	\$2,250	\$1,070	\$1,500	\$1,500	\$5,000
347531	Rental - Civic Center	\$17,588	\$13,869	\$15,000	\$15,000	\$15,000
347532	Rental - Pavillion	\$23,366	\$25,411	\$22,000	\$22,000	\$22,000
		<b>\$253,855</b>	<b>\$243,728</b>	<b>\$254,500</b>	<b>\$255,400</b>	<b>\$257,500</b>
<b>Public Works Revenues</b>						
344900	FDOT Reimb - Streetlighting	\$13,582	\$9,688	\$9,400	\$9,400	\$9,500
344900	FDOT Reimb - ROW Maint	\$62,000	\$62,000	\$62,000	\$62,000	\$60,000
		<b>\$75,582</b>	<b>\$71,688</b>	<b>\$71,400</b>	<b>\$71,400</b>	<b>\$69,500</b>
<b>Miscellaneous Revenues</b>						
339000	Payment in Lieu of Taxes	\$0	\$5,000	\$0	\$0	\$5,000
341901	Recording & Copy Fees	\$1,801	\$1,968	\$1,500	\$1,500	\$1,500
343907	NSF Check Fees	\$180	\$120	\$200	\$200	\$200
362100	Rent - Fire Stations (Seminole Cty)	\$2	\$2	\$2	\$2	\$2
362100	60004 Tower Rental - City Hall	\$73,554	\$95,775	\$72,000	\$94,000	\$94,000
362100	60005 Tower Rental - Spray Fields	\$79,305	\$99,595	\$99,000	\$99,000	\$99,000
361100/53680	Investment Income (realized/unrealized)	\$89,837	\$81,256	\$85,000	\$85,000	\$85,000
369101	Miscellaneous	\$85,086	\$134,962	\$40,000	\$51,186	\$50,000
		<b>\$329,765</b>	<b>\$418,678</b>	<b>\$297,702</b>	<b>\$330,888</b>	<b>\$334,702</b>
<b>TOTAL RECURRING REVENUES</b>		<b>\$14,032,132</b>	<b>\$13,458,771</b>	<b>\$13,426,959</b>	<b>\$13,333,179</b>	<b>\$13,501,073</b>
<b>NON-RECURRING REVENUES</b>						
<b>Grants</b>						
331200	Federal - Byrne Grant	\$5,806	\$3,666	\$0	\$18,362	\$0
331490	30137 Federal - FEMA (Tropical Storm Fay)	\$12,955	\$0	\$0	\$0	\$0
334490	30137 State Grant (Tropical Storm Fay)	\$2,159	\$0	\$0	\$0	\$0
337700	Local Grants	\$2,500	\$556	\$0	\$0	\$0
337300	XXXXX Local Grant - 17-92 CRA	\$176,875	\$176,875	\$0	\$10,171	\$175,000
		<b>\$200,295</b>	<b>\$181,097</b>	<b>\$0</b>	<b>\$28,533</b>	<b>\$175,000</b>
<b>Miscellaneous Revenues</b>						
342900	Public Safety- Code Enforce/Lot Cleaning	\$3,703	\$3,089	\$0	\$0	\$0
364100	Auction Proceeds	\$39,232	\$52,427	\$0	\$25,900	\$0
366000	Donations	\$1,850	\$20,309	\$0	\$0	\$0
366000	XXXXX Donations - Comm Events (#7260)	\$14,175	\$27,470	\$0	\$13,600	\$0
369300	Settlements and Collections	\$70	\$0	\$0	\$0	\$0
369305	Insurance Proceeds	\$16,078	\$4,429	\$0	\$7,904	\$0
		<b>\$75,108</b>	<b>\$107,724</b>	<b>\$0</b>	<b>\$47,404</b>	<b>\$0</b>
<b>TOTAL NON-RECURRING REVENUES</b>		<b>\$275,403</b>	<b>\$288,821</b>	<b>\$0</b>	<b>\$75,937</b>	<b>\$175,000</b>
<b>TOTAL REVENUES</b>		<b>\$14,307,535</b>	<b>\$13,747,592</b>	<b>\$13,426,959</b>	<b>\$13,409,116</b>	<b>\$13,676,073</b>

NUMBER	DESCRIPTION OF REVENUES	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>TRANSFERS IN FROM OTHER FUNDS</b>						
<b>Recurring</b>						
381004	Stormwater (Admin)	\$129,500	\$179,800	\$152,800	\$152,800	\$167,800
381008	Solid Waste (Admin)	\$132,491	\$132,134	\$135,000	\$135,000	\$135,000
381008	Solid Waste (Com Franchise)	\$0	\$0	\$45,000	\$45,000	\$50,000
381090	<u>21360</u> Water & Sewer - Utility Billing	\$631,063	\$671,443	\$699,197	\$712,151	\$751,637
381090	<u>21915</u> Water & Sewer - Operator	\$3,833	\$0	\$0	\$0	\$0
381090	<u>24415</u> Water & Sewer - Cap Proj Mgr.	\$1,959	\$0	\$0	\$0	\$0
381091	Water & Sewer - Audit/Admin	\$779,500	\$810,300	\$760,200	\$760,200	\$799,200
381150	Dev Services - Com Dev Admin	\$105,900	\$111,100	\$134,250	\$134,250	\$157,500
381151	Dev Services - Indirect Costs	\$116,500	\$173,400	\$189,430	\$189,430	\$189,400
381153	<u>21343</u> Dev Services - Kiva/GIS	\$79,924	\$0	\$0	\$0	\$0
381153	<u>21915</u> Dev Serv - Operator 57%	\$12,778	\$0	\$0	\$0	\$0
381600	<u>21525</u> Arbor Fund - Urban Forestry	\$0	\$0	\$0	\$0	\$33,867
381302	Oak Forest Debt Service	\$500	\$500	\$500	\$500	\$500
381302	Oak Forest Maint (Clerk/Beaut Coord/Ins)	\$14,161	\$14,359	\$14,130	\$14,130	\$14,845
381305	TLBD Debt Service I & II	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
381305	TLBD Maint (Clerk/Beaut Coord/Ins)	\$76,853	\$74,931	\$73,969	\$73,969	\$77,196
381305	Tusawilla 12/12A (Maint/DS)	\$0	\$0	\$0	\$3,466	\$2,815
381504	<u>24415</u> 1999 Construction Fund - Cap Proj Mgr.	\$1,959	\$0	\$0	\$0	\$0
381600	<u>21526</u> Transportation Improvement - Streetlighting	\$0	\$0	\$0	\$0	\$200,000
381600	<u>24415</u> Road Improvement - Cap Proj Mgr	\$9,141	\$0	\$0	\$0	\$0
		<b>\$2,097,062</b>	<b>\$2,168,967</b>	<b>\$2,205,476</b>	<b>\$2,221,896</b>	<b>\$2,580,760</b>
<b>Non-Recurring</b>						
381004	<u>21342</u> Stormwater - IS Records Mgmt	\$3,149	\$0	\$0	\$0	\$0
381090	<u>21342</u> Water & Sewer - Records Mgmt (prev #382100)	\$24,093	\$0	\$0	\$0	\$0
381153	<u>21342</u> Dev Serv - Records Mgmt.	\$3,149	\$0	\$0	\$0	\$0
381145	Transfer from Park Impact (repayment)	\$0	\$33,019	\$0	\$0	\$0
381600	Transfer from Other Funds (#103 Spec LEF - Local )	\$5,078	\$0	\$0	\$0	\$0
381600	Transfer from Other Funds (#108 Spec LEF - Federal)	\$2,016	\$0	\$0	\$0	\$0
381308	Transfer from Medical Transport	\$590,539	\$0	\$0	\$0	\$0
		<b>\$628,024</b>	<b>\$33,019</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL TRANSFERS (Recurring and Non-Recurring)</b>	<b>\$2,725,086</b>	<b>\$2,201,986</b>	<b>\$2,205,476</b>	<b>\$2,221,896</b>	<b>\$2,580,760</b>
<b>TOTAL GENERAL FUND REVENUES &amp; TRANSFERS IN</b>		<b>\$17,032,621</b>	<b>\$15,949,578</b>	<b>\$15,632,435</b>	<b>\$15,631,012</b>	<b>\$16,256,833</b>

<u>DIV #</u>	<u>DEPARTMENT</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
	<b>Executive</b>					
1100	Executive - Commission	\$120,484	\$108,108	\$115,692	\$116,277	\$114,628
1110	Executive - Boards	\$207	\$0	\$0	\$0	\$0
1200	Executive - City Manager	\$254,663	\$255,917	\$377,265	\$385,519	\$325,392
1210	Executive - City Clerk	\$240,403	\$265,948	\$249,665	\$253,159	\$261,755
		<b>\$615,757</b>	<b>\$629,973</b>	<b>\$742,622</b>	<b>\$754,955</b>	<b>\$701,775</b>
	<b>General Government</b>					
1220	General Gov't - Legal Services	\$241,009	\$222,859	\$241,000	\$241,000	\$220,000
1900	General Gov't - General	\$1,351,066	\$1,284,124	\$1,621,985	\$1,302,194	\$1,524,900
		<b>\$1,592,075</b>	<b>\$1,506,983</b>	<b>\$1,862,985</b>	<b>\$1,543,194</b>	<b>\$1,744,900</b>
	<b>Finance</b>					
1300	Finance - General	\$561,668	\$503,251	\$553,971	\$567,433	\$594,534
1360	Finance - Utility Billing & Cust Service	\$631,660	\$671,443	\$699,197	\$712,151	\$751,637
1310	Finance - Human Resources	\$110,697	\$62,681	\$75,550	\$77,951	\$74,888
1920	Finance - Risk Management	\$355,104	\$373,740	\$418,000	\$418,000	\$403,000
		<b>\$1,659,129</b>	<b>\$1,611,115</b>	<b>\$1,746,718</b>	<b>\$1,775,535</b>	<b>\$1,824,059</b>
	<b>Information Services</b>					
1340	Information Services - General	\$814,305	\$743,834	\$721,572	\$732,831	\$879,771
1342	Information Services - Records Mgmt	\$107,971	\$0	\$0	\$0	\$0
1343	Information Services - Kiva/GIS	\$173,512	\$121,020	\$120,886	\$125,182	\$128,574
1910	Information Services - City Hall	\$27,224	\$29,087	\$33,400	\$34,769	\$25,450
		<b>\$1,123,012</b>	<b>\$893,941</b>	<b>\$875,858</b>	<b>\$892,782</b>	<b>\$1,033,795</b>
	<b>Public Works</b>					
4410	Public Works - Administration	\$109,689	\$141,619	\$144,426	\$148,785	\$148,184
4412	Public Works - Roads and ROW Maint.	\$563,556	\$484,277	\$475,544	\$481,883	\$465,310
4413	Public Works - Fleet Maintenance	\$193,705	\$190,080	\$188,958	\$194,092	\$198,090
4414	Public Works - Facilities Maintenance	\$155,877	\$150,298	\$155,476	\$168,887	\$191,316
4415	Public Works - Capital Projects	\$13,059	\$0	\$0	\$0	\$0
		<b>\$1,035,886</b>	<b>\$966,274</b>	<b>\$964,404</b>	<b>\$993,647</b>	<b>\$1,002,900</b>
	<b>Community Development</b>					
1510	Com Dev - Administration	\$217,923	\$209,003	\$215,039	\$215,361	\$221,894
1515	Com Dev - Long Range Planning	\$109,422	\$156,177	\$163,248	\$169,050	\$170,330
1520	Com Dev - Dev Review	\$125,362	\$0	\$0	\$0	\$0
1525	Com Dev - Urban Beautification	\$801,952	\$1,055,934	\$620,187	\$636,595	\$835,819
1526	Com Dev - Streetlighting	\$446,968	\$435,433	\$468,800	\$468,800	\$463,600
		<b>\$1,701,627</b>	<b>\$1,856,547</b>	<b>\$1,467,274</b>	<b>\$1,489,806</b>	<b>\$1,691,643</b>

<u>NUMBER</u>	<u>DEPARTMENT</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
<b>Police</b>						
2110	Police - Office of the Chief	\$503,591	\$5,784,978	\$5,646,613	\$5,819,764	\$6,008,803
2113	Police - Criminal Investigations	\$1,157,969	\$65,237	\$30,430	\$32,849	\$32,250
2114	Police - Community Services	\$301,215	\$136,218	\$60,420	\$65,981	\$54,450
2115	Police - Operations	\$2,940,612	\$220,081	\$89,660	\$436,736	\$188,100
2116	Police - Informations Services	\$923,814	\$529,126	\$587,748	\$603,380	\$557,435
2117	Police - Technical Services	\$323,464	\$0	\$0	\$0	\$0
2118	Police - Code Enforcement	\$503,166	\$44,558	\$20,055	\$30,082	\$13,150
2119	Police - Special Operations	\$447,240	\$39,648	\$22,140	\$22,140	\$22,650
2120	Police - Canine	\$149,642	\$0	\$0	\$0	\$0
2121	Police - Professional Standards	\$182,221	\$0	\$0	\$0	\$0
		<b>\$7,432,934</b>	<b>\$6,819,846</b>	<b>\$6,457,066</b>	<b>\$7,010,932</b>	<b>\$6,876,838</b>
<b>Fire</b>						
2240	Fire - Operations	<b>\$83,231</b>	<b>\$36,764</b>	<b>\$55,000</b>	<b>\$55,000</b>	<b>\$65,500</b>
<b>P &amp; R - Operations</b>						
7200	P & R - Administration	\$199,498	\$183,777	\$185,608	\$188,945	\$215,090
7210	P & R - Athletics	\$183,033	\$236,110	\$220,740	\$230,987	\$228,023
7211	P & R - Athletics - League	\$44,700	\$0	\$0	\$0	\$0
7212	P & R - Athletics - Partnerships	\$25,416	\$26,953	\$26,300	\$26,300	\$27,700
7230	P & R - Parks & Grounds	\$860,674	\$724,108	\$846,711	\$876,417	\$920,187
7240	P & R - Programs	\$140,596	\$147,018	\$178,219	\$182,019	\$174,709
7250	P & R - Seniors	\$201,670	\$282,726	\$311,257	\$301,248	\$295,782
7251	P & R - Senior Center Pool	\$47,540	\$0	\$0	\$0	\$0
7260	P & R - Community Events	\$30,477	\$26,288	\$35,000	\$39,267	\$35,000
7270	P & R - Hound Ground	\$13,588	\$0	\$0	\$0	\$0
7280	P & R - Splash Playgrounds	\$32,603	\$0	\$0	\$0	\$0
		<b>\$1,779,795</b>	<b>\$1,626,980</b>	<b>\$1,803,835</b>	<b>\$1,845,183</b>	<b>\$1,896,491</b>
<b>TOTAL GENERAL FUND EXPENDITURES &amp; TRANSFERS OUT</b>		<b>\$17,023,446</b>	<b>\$15,948,423</b>	<b>\$15,975,762</b>	<b>\$16,361,034</b>	<b>\$16,837,901</b>
<b>FUND BALANCE - October 1</b>						
		(GASB 54) Restated \$8,821,642	\$8,830,817	\$8,075,037	\$8,831,972	\$8,101,950
<b>Appropriation TO (FROM) Fund Balance</b>						
		\$9,175	\$1,155	(\$343,327)	(\$730,022)	(\$581,068)
<b>FUND BALANCE - September 30</b>						
		\$8,830,817	\$8,831,972	\$7,731,710	\$8,101,950	\$7,520,882

<b>EXPENDITURES</b>	<b>FY 10/11 Actual</b>	<b>FY 11/12 Actual</b>	<b>Original FY 12/13 Budget</b>	<b>Revised FY 12/13 Budget</b>	<b>FY 13/14 Budget</b>
Personal Services	\$550,573	\$576,168	\$663,287	\$673,144	\$618,680
Operating Expenses	\$56,170	\$49,360	\$75,535	\$76,041	\$79,795
Capital Outlay	\$9,014	\$4,445	\$3,800	\$5,770	\$3,300
<b>TOTAL EXPENDITURES</b>	<b>\$615,757</b>	<b>\$629,973</b>	<b>\$742,622</b>	<b>\$754,955</b>	<b>\$701,775</b>

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

**City Manager - 1200**

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

**City Clerk - 1210**

City Clerk	1	1	1		1
Deputy City Clerk	1	1	1		1
City Clerk Assistant (1 from IS in FY 2012)	1	2	1		1
Administrative Clerk (PT)	-	-	0.5		0.5
<b>Total</b>	<b>3</b>	<b>4</b>	<b>3.5</b>		<b>3.5</b>

**TOTAL AUTHORIZED PERSONNEL**

<b>6</b>	<b>7</b>	<b>6.5</b>		<b>6.5</b>
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**NON - EMPLOYEE:**

**Commission - 1100**

Commissioners	5	5	5		5
Mayor	1	1	1		1

**Boards - 1110**

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

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

CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET

Executive - All Divisions - Summary

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51110	Mayor's Expense	\$14,400	\$14,400	\$14,400	\$14,400	\$14,400
51111	Commission Expense	\$60,000	\$58,975	\$60,000	\$60,000	\$60,000
51210	Regular Salaries	\$325,945	\$364,152	\$434,557	\$444,414	\$386,657
51214	Overtime Salaries	\$6,762	\$7,387	\$4,931	\$10,731	\$5,146
52110	F.I.C.A. Taxes-City Portion	\$29,519	\$32,217	\$39,699	\$39,699	\$36,186
52310	Health/Life Insurance/Dis Ins	\$31,542	\$28,899	\$46,429	\$35,429	\$41,716
52320	Workers' Comp. Insurance	\$821	\$775	\$838	\$838	\$632
52330	Pension Expense - DB	\$81,584	\$69,363	\$49,811	\$55,011	\$64,897
52336	Pension Expense - DC	\$0	\$0	\$12,622	\$12,622	\$9,046
	<b>Total Payroll</b>	<b>\$550,573</b>	<b>\$576,168</b>	<b>\$663,287</b>	<b>\$673,144</b>	<b>\$618,680</b>
53113	Records Management Services	\$665	\$778	\$1,000	\$1,000	\$1,000
53120	Codification	\$5,212	\$2,623	\$10,000	\$10,000	\$16,000
53140	Pre-Employment/Physicals	\$0	\$226	\$80	\$156	\$80
54010	Travel & Per Diem	\$4,563	\$7,286	\$11,400	\$10,531	\$9,750
54020	Auto Allowance	\$3,738	\$3,600	\$3,600	\$3,600	\$3,600
54110	Telephone	\$5,002	\$4,935	\$6,910	\$6,910	\$7,670
54210	Postage	\$381	\$588	\$1,150	\$1,150	\$1,150
54630	Repair & Maintenance - Equipment	\$0	\$0	\$200	\$200	\$200
54710	Election Printing	\$0	\$0	\$1,000	\$442	\$0
54730	Printing Expense	\$954	\$144	\$750	\$1,798	\$700
54731	Publications (previously #58200)	\$880	\$3,873	\$3,500	\$3,316	\$3,500
54800	Promotional Activities	\$5,585	\$4,101	\$6,100	\$6,335	\$4,600
54920	Legal Advertising	\$1,870	\$242	\$900	\$1,240	\$850
54950	Recording Fees	\$297	\$724	\$1,000	\$1,500	\$1,000
55110	Office Supplies	\$1,389	\$1,119	\$1,400	\$1,400	\$1,420
55120	Computer Supplies	\$779	\$423	\$700	\$700	\$800
55230	Operating Supplies	\$1,109	\$141	\$1,700	\$1,455	\$1,400
55270	Small Tools & Equipment	\$853	\$846	\$1,000	\$700	\$850
55278	Software	\$197	\$286	\$450	\$695	\$150
55410	Subscriptions	\$296	\$0	\$120	\$1,060	\$1,000
55411	Dues & Registrations	\$13,989	\$10,357	\$11,850	\$12,068	\$12,850
55430	Employee Development	\$135	\$149	\$1,725	\$785	\$2,225
55431	Employee Education Incentive	\$928	\$1,500	\$1,500	\$1,500	\$1,500
58300	Other Grants & Aids - Econ Dev	\$7,348	\$5,000	\$7,500	\$7,500	\$7,500
	<b>Total Operating</b>	<b>\$56,170</b>	<b>\$49,360</b>	<b>\$75,535</b>	<b>\$76,041</b>	<b>\$79,795</b>
64200	Data Processing Equipment	\$9,014	\$4,445	\$3,800	\$5,770	\$3,300
	<b>Total Capital</b>	<b>\$9,014</b>	<b>\$4,445</b>	<b>\$3,800</b>	<b>\$5,770</b>	<b>\$3,300</b>
	<b>TOTAL EXECUTIVE BUDGET</b>	<b>\$615,757</b>	<b>\$629,973</b>	<b>\$742,622</b>	<b>\$754,955</b>	<b>\$701,775</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51110	Mayor's Expense	\$14,400	\$14,400	\$14,400	\$14,400	\$14,400
51111	Commission Expense	\$60,000	\$58,975	\$60,000	\$60,000	\$60,000
52110	F.I.C.A. Taxes-City Portion	\$5,904	\$5,613	\$5,839	\$5,839	\$5,984
52320	Workers' Comp. Insurance	\$150	\$132	\$123	\$123	\$104
	<b>Total Payroll</b>	<b>\$80,454</b>	<b>\$79,120</b>	<b>\$80,362</b>	<b>\$80,362</b>	<b>\$80,488</b>
54010	Travel & Per Diem	\$4,467	\$6,012	\$4,200	\$3,900	\$4,000
54110	Telephone	\$2,773	\$2,880	\$2,880	\$2,880	\$3,840
54730	Printing Expense	\$483	\$0	\$250	\$1,298	\$250
54731	Publications (see below)	\$880	\$3,873	\$3,500	\$3,316	\$3,500
54800	<del>XXXXX</del> Promotion (see below)	\$5,585	\$4,101	\$6,100	\$6,335	\$4,600
55230	Operating Supplies	\$625	\$141	\$400	\$400	\$400
55270	Small Tools & Equipment	\$92	\$229	\$300	\$0	\$250
55411	Dues & Registrations (see below)	\$10,672	\$6,752	\$9,000	\$9,000	\$9,800
58300	Other Grants & Aids - Econ Dev (see below)	\$7,348	\$5,000	\$7,500	\$7,500	\$7,500
	<b>Total Operating</b>	<b>\$32,925</b>	<b>\$28,988</b>	<b>\$34,130</b>	<b>\$34,629</b>	<b>\$34,140</b>
64200	Data Processing Equipment	\$7,105	\$0	\$1,200	\$1,286	\$0
	<b>Total Capital</b>	<b>\$7,105</b>	<b>\$0</b>	<b>\$1,200</b>	<b>\$1,286</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$120,484</b>	<b>\$108,108</b>	<b>\$115,692</b>	<b>\$116,277</b>	<b>\$114,628</b>

**Publications:**

Excellence in Seminole	\$2,900
General	\$600
	<u>\$3,500</u>

**Dues & Registrations:**

Florida League of Cities Annual Dues	\$3,000
League of Mayors Dues	\$700
Tri-County League of Cities Annual Dues	\$800
IEMO Conference (1)	\$300
Advanced IEMO Conference (2)	\$600
Seminole Chamber Luncheon	\$800
Florida League of Cities Annual Conference (6)	\$3,000
State of the County	\$600
	<u>\$9,800</u>

**Promotion:**

Appreciation Dinner (Boards & Committees)	
	<u>11002</u>
	\$2,600
	<u>Intergovernmental 11001</u>
	\$500
	<u>Flowers/Remembrance 11006</u>
	\$1,000
	<u>General</u>
	\$500
	<u>\$4,600</u>

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

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

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

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
	<b>Total Payroll</b>	\$0	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$207	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	\$207	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL BUDGET</b>	\$207	\$0	\$0	\$0	\$0

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$172,770	\$182,567	\$274,457	\$281,320	\$223,457
51214	Overtime Salaries	\$2,091	\$2,559	\$1,831	\$1,831	\$1,831
52110	F.I.C.A. Taxes-City Portion	\$11,551	\$12,652	\$21,302	\$21,302	\$17,391
52310	Health/Life Insurance/Dis Ins	\$13,829	\$7,288	\$18,756	\$18,756	\$15,782
52320	Workers' Comp. Insurance	\$356	\$323	\$450	\$450	\$304
52330	Pension Expense - DB	\$43,293	\$37,401	\$33,289	\$33,289	\$43,272
52336	Pension Expense - DC	\$0	\$0	\$7,650	\$7,650	\$3,825
	<b>Total Payroll</b>	<b>\$243,890</b>	<b>\$242,790</b>	<b>\$357,735</b>	<b>\$364,598</b>	<b>\$305,862</b>
53140	Pre-Employment/Physicals	\$0	\$75	\$80	\$80	\$80
54010	Travel & Per Diem	\$0	\$606	\$6,000	\$5,507	\$5,000
54020	Auto Allowance	\$3,738	\$3,600	\$3,600	\$3,600	\$3,600
54110	Telephone	\$1,269	\$1,095	\$2,830	\$2,830	\$2,830
54210	Postage	\$33	\$20	\$150	\$150	\$150
54630	Repair & Maintenance - Equipment	\$0	\$0	\$100	\$100	\$100
54730	Printing Expense	\$219	\$44	\$200	\$200	\$200
54930	Classified Advertising	\$0	\$419	\$0	\$0	\$0
55110	Office Supplies	\$534	\$153	\$400	\$400	\$420
55120	Computer Supplies	\$172	\$232	\$400	\$400	\$500
55270	Small Tools & Equipment	\$761	\$379	\$300	\$300	\$300
55410	Subscriptions	\$0	\$0	\$20	\$960	\$1,000
55411	Dues & Registrations	\$1,915	\$2,031	\$1,850	\$1,850	\$1,850
55430	Employee Development	\$135	\$0	\$1,500	\$560	\$2,000
55431	Employee Education Incentive	\$928	\$1,500	\$1,500	\$1,500	\$1,500
	<b>Total Operating</b>	<b>\$9,704</b>	<b>\$10,440</b>	<b>\$19,530</b>	<b>\$19,037</b>	<b>\$19,530</b>
64200	Data Processing Equipment	\$1,069	\$2,687	\$0	\$1,884	\$0
	<b>Total Capital</b>	<b>\$1,069</b>	<b>\$2,687</b>	<b>\$0</b>	<b>\$1,884</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$254,663</b>	<b>\$255,917</b>	<b>\$377,265</b>	<b>\$385,519</b>	<b>\$325,392</b>

**CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET**

**Executive - City Clerk - 1210**

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

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$153,175	\$181,585	\$160,100	\$163,094	\$163,200
51214	Overtime Salaries (for board clerks)	\$4,671	\$4,828	\$3,100	\$8,900	\$3,315
52110	F.I.C.A. Taxes-City Portion	\$12,064	\$13,952	\$12,558	\$12,558	\$12,811
52310	Health/Life Insurance	\$17,713	\$21,611	\$27,673	\$16,673	\$25,934
52320	Workers' Comp. Insurance	\$315	\$320	\$265	\$265	\$224
52330	Pension Expense - DB	\$38,291	\$31,962	\$16,522	\$21,722	\$21,625
52336	Pension Expense - DC	\$0	\$0	\$4,972	\$4,972	\$5,221
	<b>Total Payroll</b>	<b>\$226,229</b>	<b>\$254,258</b>	<b>\$225,190</b>	<b>\$228,184</b>	<b>\$232,330</b>
53113	Records Management Services	\$665	\$778	\$1,000	\$1,000	\$1,000
53120	Codification	\$5,212	\$2,623	\$10,000	\$10,000	\$16,000
53140	Pre-Employment/Physicals	\$0	\$151	\$0	\$76	\$0
54010	Travel & Per Diem	\$96	\$668	\$1,200	\$1,124	\$750
54110	Telephone	\$960	\$960	\$1,200	\$1,200	\$1,000
54210	Postage	\$348	\$568	\$1,000	\$1,000	\$1,000
54630	Repair & Maintenance - Equipment	\$0	\$0	\$100	\$100	\$100
54710	Election Printing	\$0	\$0	\$1,000	\$442	\$0
54730	Printing Expense	\$252	\$100	\$300	\$300	\$250
54920	Legal Advertising	\$1,870	\$242	\$900	\$1,240	\$850
54950	Recording Fees	\$297	\$724	\$1,000	\$1,500	\$1,000
55110	Office Supplies	\$855	\$966	\$1,000	\$1,000	\$1,000
55120	Computer Supplies	\$607	\$191	\$300	\$300	\$300
55230	Operating Supplies	\$277	\$0	\$1,000	\$755	\$1,000
55270	Small Tools & Equipment	\$0	\$238	\$400	\$400	\$300
55278	Software	\$197	\$0	\$150	\$395	\$150
55410	Subscriptions	\$296	\$0	\$100	\$100	\$0
55411	Dues & Registrations	\$1,402	\$1,574	\$1,000	\$1,218	\$1,200
55430	Employee Development	\$0	\$149	\$225	\$225	\$225
	<b>Total Operating</b>	<b>\$13,334</b>	<b>\$9,932</b>	<b>\$21,875</b>	<b>\$22,375</b>	<b>\$26,125</b>
64200	Data Processing Equipment	\$840	\$1,758	\$2,600	\$2,600	\$3,300
	<b>Total Capital</b>	<b>\$840</b>	<b>\$1,758</b>	<b>\$2,600</b>	<b>\$2,600</b>	<b>\$3,300</b>
	<b>TOTAL BUDGET</b>	<b>\$240,403</b>	<b>\$265,948</b>	<b>\$249,665</b>	<b>\$253,159</b>	<b>\$261,755</b>

**Data Processing Equipment:**  
Desktop Computer - replacement (3) \$3,300

<u>EXPENDITURES</u>	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$481,075	\$362,983	\$756,985	\$437,194	\$643,400
Transfers	\$1,111,000	\$1,144,000	\$1,106,000	\$1,106,000	\$1,101,500
Capital Outlay	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$1,592,075</b>	<b>\$1,506,983</b>	<b>\$1,862,985</b>	<b>\$1,543,194</b>	<b>\$1,744,900</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
53111	Legal Services - General	\$214,508	\$214,400	\$215,000	\$215,000	\$215,000
53117	Legal Services - Labor	\$0	\$0	\$1,000	\$1,000	\$0
53118	Legal Services - Litigation	\$26,501	\$5,984	\$25,000	\$25,000	\$0
53119	Legal/Actuarial/Consulting - Pension	\$0	\$2,475	\$0	\$0	\$5,000
53130	Trustee Fees	\$1,000	\$1,150	\$1,000	\$1,000	\$1,150
53180	Consulting Services	\$106,787	\$15,000	\$15,000	\$15,000	\$15,000
53410	Billing Services Cost - Ad Valorem	\$681	\$697	\$700	\$700	\$700
53411	Bank Service Charges	\$5,500	\$4,919	\$6,000	\$6,000	\$5,500
54451	Trail Lease Costs	\$300	\$300	\$300	\$300	\$300
55201	US 17-92 Tax Payment	\$50,798	\$43,058	\$47,185	\$47,185	\$51,750
56910	Contingencies	\$0	\$0	\$25,000	\$12,275	\$25,000
56910	Contingencies - Bonus	\$0	\$0	\$195,800	\$7,834	\$120,000
56910	Contingencies - Sick leave buy-back	\$0	\$0	\$150,000	\$30,660	\$129,000
58300	Other Grants & Aids - Economic Development	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
	<b>Total Operating</b>	<b>\$481,075</b>	<b>\$362,983</b>	<b>\$756,985</b>	<b>\$437,194</b>	<b>\$643,400</b>
58125	Transfer to Other Funds (CW Debt Svc)	\$44,000	\$55,500	\$27,000	\$27,000	\$10,000
58140	Transfer to #206 - Debt Service	\$876,000	\$894,200	\$885,000	\$885,000	\$884,000
58140	Transfer to #215 - Debt Service	\$191,000	\$194,300	\$194,000	\$194,000	\$207,500
	<b>Total Transfers</b>	<b>\$1,111,000</b>	<b>\$1,144,000</b>	<b>\$1,106,000</b>	<b>\$1,106,000</b>	<b>\$1,101,500</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL GENERAL GOVERNMENT BUDGET</b>	<b>\$1,592,075</b>	<b>\$1,506,983</b>	<b>\$1,862,985</b>	<b>\$1,543,194</b>	<b>\$1,744,900</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
53111	Legal Services - General	\$214,508	\$214,400	\$215,000	\$215,000	\$215,000
53117	Legal Services - Labor	\$0	\$0	\$1,000	\$1,000	\$0
53118	Legal Services - Litigation	\$26,501	\$5,984	\$25,000	\$25,000	\$0
53119	Legal/Actuarial/Consulting	\$0	\$2,475	\$0	\$0	\$5,000
	<b>Total Operating</b>	<b>\$241,009</b>	<b>\$222,859</b>	<b>\$241,000</b>	<b>\$241,000</b>	<b>\$220,000</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$241,009</b>	<b>\$222,859</b>	<b>\$241,000</b>	<b>\$241,000</b>	<b>\$220,000</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
53130	Trustee Fees	\$1,000	\$1,150	\$1,000	\$1,000	\$1,150
53180	Consulting Services	\$106,787	\$15,000	\$15,000	\$15,000	\$15,000
53410	Billing Services Cost - Ad Valorem	\$681	\$697	\$700	\$700	\$700
53411	Bank Service Charges	\$5,500	\$4,919	\$6,000	\$6,000	\$5,500
54451	Trail Lease Costs	\$300	\$300	\$300	\$300	\$300
54920	Legal Advertising	\$0	\$0	\$0	\$240	\$0
55201	US 17-92 Tax Payment	\$50,798	\$43,058	\$47,185	\$47,185	\$51,750
56910	Contingencies	\$0	\$0	\$25,000	\$12,275	\$25,000
56910	Contingencies - Bonus '12 / Merit '13	\$0	\$0	\$195,800	\$7,834	\$120,000
56910	Contingencies <sup>1</sup> - Sick leave buy-back	\$0	\$0	\$150,000	\$30,660	\$129,000
58300	Other Grants/Aids - Econ Dev (UCF)	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
	<b>Total Operating</b>	<b>\$240,066</b>	<b>\$140,124</b>	<b>\$515,985</b>	<b>\$196,194</b>	<b>\$423,400</b>
58125	Transfer to Other Funds (CW Debt Svc)	\$44,000	\$55,500	\$27,000	\$27,000	\$10,000
58140	Transfer to #206 - Debt Service	\$876,000	\$894,200	\$885,000	\$885,000	\$884,000
58140	Transfer to #215 - Debt Service	\$191,000	\$194,300	\$194,000	\$194,000	\$207,500
	<b>Total Transfers</b>	<b>\$1,111,000</b>	<b>\$1,144,000</b>	<b>\$1,106,000</b>	<b>\$1,106,000</b>	<b>\$1,101,500</b>
64100	Vehicles	\$0	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$1,351,066</b>	<b>\$1,284,124</b>	<b>\$1,621,985</b>	<b>\$1,302,194</b>	<b>\$1,524,900</b>

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

<u>EXPENDITURES</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
Personal Services	\$903,705	\$889,968	\$943,558	\$973,766	\$988,696
Operating Supplies	\$740,384	\$719,840	\$798,360	\$798,716	\$777,363
Capital Outlay	\$15,040	\$1,307	\$4,800	\$3,053	\$58,000
<b>TOTAL EXPENDITURES</b>	<b>\$1,659,129</b>	<b>\$1,611,115</b>	<b>\$1,746,718</b>	<b>\$1,775,535</b>	<b>\$1,824,059</b>

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

**General - 1300**

Finance & Admin Svcs Director	1	1	1	1
Accountant (50%)	2	2.50	2.50	2
Accountant (PT)	-	-	0.25	-
Accounts Payable Clerk (PT)	1	1.23	1.23	1.13
Accounts Payable Supervisor	1	-	-	-
Management & Budget Analyst (20%)	1	1	0.75	0.80
Purchasing Coordinator (moved from Gen Svc in FY 09)	1	-	-	-
Financial Analyst	-	-	-	0.50
Controller	1	1	1	1
<b>Total</b>	<b>8</b>	<b>6.73</b>	<b>6.73</b>	<b>6.43</b>

**Human Resources - 1310**

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

**Utility Billing - 1360**

Billing Operations Mgr (prev Rev Officer)	1	1	1	1
Customer Service Rep (FT)	2	1	1	2
Customer Service Rep (PT)	-	0.56	4.40	3.19
Data Entry Clerk	1	-	-	-
Financial Analyst (50%)	1	0.50	0.50	0.50
Mgmt & Budget Analyst (20%)	-	-	0.25	0.20
Operator	-	1	-	-
Utility Billing Analyst	1	1	1	1
Utility Billing Specialist	2	3	0.85	0.85
<b>Total</b>	<b>8</b>	<b>8.06</b>	<b>9.00</b>	<b>8.74</b>

**TOTAL AUTHORIZED PERSONNEL**

<b>17</b>	<b>15.79</b>	<b>16.73</b>	<b>16.17</b>
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CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET

Finance & Administrative Services - All Divisions - Summary

Account Number	Description of Expenditure	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
51210	Regular Salaries	\$650,555	\$675,223	\$726,563	\$756,771	\$715,774
51214	Overtime Salaries	\$5,192	\$5,181	\$4,446	\$4,446	\$6,258
52110	F.I.C.A. Taxes-City Portion	\$48,900	\$51,279	\$55,995	\$55,995	\$55,308
52310	Health/Life Insurance/Dis Ins	\$48,521	\$48,783	\$61,162	\$61,162	\$89,628
52320	Workers' Comp. Insurance	\$1,288	\$1,169	\$1,181	\$1,181	\$990
52330	Pension Expense - DB	\$149,249	\$106,726	\$88,542	\$88,542	\$107,247
52336	Pension Expense - DC	\$0	\$1,607	\$5,669	\$5,669	\$13,491
	<b>Total Payroll</b>	<b>\$903,705</b>	<b>\$889,968</b>	<b>\$943,558</b>	<b>\$973,766</b>	<b>\$988,696</b>
52510	Unemployment Compensation	\$30,149	\$19,815	\$28,000	\$28,000	\$8,000
53112	Financial Advisor	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500
53140	Pre-Employment/Physicals	\$447	\$597	\$180	\$180	\$1,298
53180	Consultant Services	\$4,000	\$1,055	\$1,500	\$4,000	\$5,250
53186	Outside Services - Temp Serv.	\$28,403	\$1,143	\$0	\$0	\$0
53188	Contract Services	\$161,226	\$161,166	\$171,000	\$171,000	\$171,000
53210	Audit Services	\$44,500	\$40,000	\$45,000	\$45,000	\$44,000
53410	Contractual Service Costs	\$0	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$1,125	\$230	\$1,150	\$1,150	\$1,150
54110	Telephone	\$1,428	\$1,184	\$1,800	\$1,960	\$1,640
54210	Postage	\$63,661	\$67,359	\$68,600	\$68,600	\$68,600
54501	Collection Services	\$2,042	\$1,683	\$2,400	\$2,400	\$4,500
54510	General Insurance	\$300,318	\$337,114	\$365,000	\$365,000	\$400,000
54511	General Insurance Settlements	\$39,637	\$31,811	\$40,000	\$40,000	\$10,000
54630	Repair & Maintenance - Equip	\$51	\$0	\$450	\$450	\$450
54632	Software Maintenance & License	\$5,385	\$3,278	\$4,000	\$4,000	\$3,200
54633	Maint. Agree & Contracts	\$6,095	\$7,150	\$7,830	\$7,830	\$7,850
54730	Printing Expense	\$4,915	\$5,467	\$6,800	\$6,640	\$6,300
54810	Employee Relations	\$13,433	\$8,551	\$11,500	\$8,000	\$8,800
54920	Legal Advertising	\$851	\$754	\$650	\$650	\$800
54950	Recording Fees	\$10	\$0	\$1,200	\$1,200	\$0
55110	Office Supplies	\$3,485	\$2,667	\$3,350	\$3,400	\$3,150
55120	Computer Supplies	\$3,307	\$4,046	\$4,050	\$4,000	\$3,250
55230	Operating Supplies	\$1,040	\$1,114	\$1,475	\$1,475	\$1,350
55270	Small Tools & Equipment	\$1,789	\$2,655	\$3,400	\$3,200	\$2,450
55278	New Software-Systems	\$793	\$0	\$850	\$2,025	\$750
55411	Dues & Registrations	\$1,444	\$1,554	\$2,125	\$2,125	\$2,400
55430	Employee Development	\$3,350	\$1,947	\$8,550	\$8,931	\$3,675
55431	Employee Educational Incentive	\$0	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$740,384</b>	<b>\$719,840</b>	<b>\$798,360</b>	<b>\$798,716</b>	<b>\$777,363</b>
62000	Buildings	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$1,872	\$1,307	\$4,800	\$3,053	\$8,000
65000	XXXXX CIP (Utility Billing lobby reconfig)	\$0	\$0	\$0	\$0	\$50,000
68100	Intangibles	\$13,168	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$15,040</b>	<b>\$1,307</b>	<b>\$4,800</b>	<b>\$3,053</b>	<b>\$58,000</b>
<b>TOTAL FINANCE/ADMIN SVCS BUDGET</b>		<b>\$1,659,129</b>	<b>\$1,611,115</b>	<b>\$1,746,718</b>	<b>\$1,775,535</b>	<b>\$1,824,059</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$336,671	\$339,865	\$370,470	\$385,323	\$370,130
51214	Overtime Salaries	\$4,008	\$2,117	\$2,451	\$2,451	\$3,601
52110	F.I.C.A. Taxes-City Portion	\$24,988	\$25,481	\$28,601	\$28,601	\$28,663
52310	Health/Life Insurance/Dis Ins	\$33,846	\$31,050	\$40,648	\$40,648	\$61,715
52320	Workers' Comp. Insurance	\$663	\$590	\$604	\$604	\$502
52330	Pension Expense - DB	\$78,162	\$56,663	\$47,273	\$47,273	\$61,623
52336	Pension Expense - DC	\$0	\$837	\$3,959	\$3,959	\$7,495
	<b>Total Payroll</b>	<b>\$478,338</b>	<b>\$456,603</b>	<b>\$494,006</b>	<b>\$508,859</b>	<b>\$533,729</b>
53112	Financial Advisor	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500
53140	Pre-Employment/Physicals	\$274	\$156	\$90	\$90	\$150
53180	Consultant Services	\$1,500	(\$1,500)	\$1,500	\$1,500	\$1,500
53186	Outside Services - Temp Serv.	\$20,833	\$857	\$0	\$0	\$0
53210	Audit Services	\$22,250	\$20,000	\$20,000	\$20,000	\$22,000
54010	Travel & Per Diem	\$875	\$6	\$1,000	\$1,000	\$1,000
54110	Telephone	\$1,086	\$960	\$1,300	\$1,300	\$1,080
54210	Postage	\$2,255	\$2,278	\$2,500	\$2,500	\$2,500
54630	Repair & Maintenance - Equip	\$0	\$0	\$200	\$200	\$200
54632	Software Maintenance & License	\$1,712	\$584	\$1,800	\$1,800	\$1,000
54730	Printing Expense	\$1,361	\$1,056	\$1,500	\$1,500	\$1,200
54920	Legal Advertising	\$676	\$602	\$650	\$650	\$800
55110	Office Supplies	\$668	\$472	\$1,200	\$1,200	\$1,000
55120	Computer Supplies	\$1,025	\$1,113	\$1,200	\$1,200	\$1,200
55230	Operating Supplies	\$536	\$438	\$750	\$750	\$750
55270	Small Tools & Equipment	\$1,258	\$443	\$1,500	\$1,500	\$1,250
55278	New Software-Systems	\$675	\$0	\$750	\$750	\$750
55411	Dues & Registrations	\$1,444	\$1,374	\$1,575	\$1,575	\$1,750
55430	Employee Development	\$1,987	\$309	\$2,550	\$2,550	\$1,175
	<b>Total Operating</b>	<b>\$77,915</b>	<b>\$46,648</b>	<b>\$57,565</b>	<b>\$57,565</b>	<b>\$56,805</b>
64200	Data Processing Equipment	\$1,872	\$0	\$2,400	\$1,009	\$4,000
68100	Intangibles	\$3,543	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$5,415</b>	<b>\$0</b>	<b>\$2,400</b>	<b>\$1,009</b>	<b>\$4,000</b>
	<b>TOTAL BUDGET</b>	<b>\$561,668</b>	<b>\$503,251</b>	<b>\$553,971</b>	<b>\$567,433</b>	<b>\$594,534</b>

**Data Processing Equipment:**  
Desktop Computer - replacement (4) \$4,000

CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET

Finance & Admin Svcs - Human Resources - 1310

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$70,021	\$38,291	\$39,984	\$42,385	\$45,183
51214	Overtime Salaries	\$83	\$103	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$5,302	\$2,911	\$3,059	\$3,059	\$3,456
52310	Health/Life Insurance/Dis Ins	\$4,806	\$4,447	\$7,180	\$7,180	\$274
52320	Workers' Comp. Insurance	\$140	\$72	\$65	\$65	\$61
52330	Pension Expense - DB	\$15,454	\$5,814	\$7,637	\$7,637	\$10,996
52336	Pension Expense - DC	\$0	\$0	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$95,806</b>	<b>\$51,638</b>	<b>\$57,925</b>	<b>\$60,326</b>	<b>\$59,970</b>
53140	Pre-Employment/Physicals	\$138	\$68	\$0	\$0	\$1,058
53180	Consultant Services	\$0	\$0	\$0	\$2,500	\$1,250
53186	Outside Services - Temp Serv.	\$510	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$0	\$224	\$0	\$0	\$0
54110	Telephone	\$0	\$0	\$0	\$160	\$160
54210	Postage	\$95	\$54	\$100	\$100	\$100
54730	Printing Expense	\$0	\$0	\$300	\$140	\$100
54810	Employee Relations	\$13,433	\$8,551	\$11,500	\$8,000	\$8,800
55110	Office Supplies	\$333	\$111	\$150	\$200	\$150
55120	Computer Supplies	\$0	\$40	\$50	\$0	\$50
55230	Operating Supplies	\$0	\$177	\$225	\$225	\$100
55270	Small Tools & Equipment	\$0	\$0	\$300	\$100	\$0
55278	New Software-Systems	\$118	\$0	\$100	\$100	\$0
55411	Dues & Registrations	\$0	\$180	\$400	\$400	\$650
55430	Employee Development	\$264	\$1,638	\$4,500	\$5,700	\$2,500
	<b>Total Operating</b>	<b>\$14,891</b>	<b>\$11,043</b>	<b>\$17,625</b>	<b>\$17,625</b>	<b>\$14,918</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$110,697</b>	<b>\$62,681</b>	<b>\$75,550</b>	<b>\$77,951</b>	<b>\$74,888</b>

**CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET**

**Finance & Admin Svcs - Utility Billing - 1360**

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

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$243,863	\$297,067	\$316,109	\$329,063	\$300,461
51214	Overtime Salaries	\$1,101	\$2,961	\$1,995	\$1,995	\$2,657
52110	F.I.C.A. Taxes-City Portion	\$18,610	\$22,887	\$24,335	\$24,335	\$23,189
52310	Health/Life Insurance	\$9,869	\$13,286	\$13,334	\$13,334	\$27,639
52320	Workers' Comp. Insurance	\$485	\$507	\$512	\$512	\$427
52330	Pension Expense - DB	\$55,633	\$44,249	\$33,632	\$33,632	\$34,628
52336	Pension Expense - DC	\$0	\$770	\$1,710	\$1,710	\$5,996
	<b>Total Payroll</b>	<b>\$329,561</b>	<b>\$381,727</b>	<b>\$391,627</b>	<b>\$404,581</b>	<b>\$394,997</b>
53140	Pre-Employment/Physicals	\$35	\$373	\$90	\$90	\$90
53180	Consulting	\$2,500	\$2,555	\$0	\$0	\$2,500
53186	Outside Serv.-Temp Services	\$7,060	\$286	\$0	\$0	\$0
53188	Contract Services	\$161,226	\$161,166	\$171,000	\$171,000	\$171,000
53210	Audit Services	\$22,250	\$20,000	\$25,000	\$25,000	\$22,000
54010	Travel & Per Diem	\$250	\$0	\$150	\$150	\$150
54110	Telephone	\$342	\$224	\$500	\$500	\$400
54210	Postage	\$61,311	\$65,027	\$66,000	\$66,000	\$66,000
54501	Collection Services	\$2,042	\$1,683	\$2,400	\$2,400	\$4,500
54510	General Insurance	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
54630	Repair & Maintenance - Equipment	\$51	\$0	\$250	\$250	\$250
54632	Software Maintenance & License	\$3,673	\$2,694	\$2,200	\$2,200	\$2,200
54633	Maint Agree & Contracts	\$6,095	\$7,150	\$7,830	\$7,830	\$7,850
54730	Printing Expense	\$3,554	\$4,411	\$5,000	\$5,000	\$5,000
54920	Legal Advertising	\$175	\$152	\$0	\$0	\$0
54950	Recording Fees	\$10	\$0	\$1,200	\$1,200	\$0
55110	Office Supplies	\$2,484	\$2,084	\$2,000	\$2,000	\$2,000
55120	Computer Supplies	\$2,282	\$2,893	\$2,800	\$2,800	\$2,000
55230	Operating Supplies	\$504	\$499	\$500	\$500	\$500
55270	Small Tools & Equipment	\$531	\$2,212	\$1,600	\$1,600	\$1,200
55278	New Software-Systems	\$0	\$0	\$0	\$1,175	\$0
55411	Dues & Registrations	\$0	\$0	\$150	\$150	\$0
55430	Employee Development	\$1,099	\$0	\$1,500	\$681	\$0
	<b>Total Operating</b>	<b>\$292,474</b>	<b>\$288,409</b>	<b>\$305,170</b>	<b>\$305,526</b>	<b>\$302,640</b>
64200	Data Processing Equipment	\$0	\$1,307	\$2,400	\$2,044	\$4,000
65000	XXXXX CIP (Util Billing lobby reconfig)	\$0	\$0	\$0	\$0	\$50,000
68100	Intangibles	\$9,625	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$9,625</b>	<b>\$1,307</b>	<b>\$2,400</b>	<b>\$2,044</b>	<b>\$54,000</b>
	<b>TOTAL BUDGET</b>	<b>\$631,660</b>	<b>\$671,443</b>	<b>\$699,197</b>	<b>\$712,151</b>	<b>\$751,637</b>

**Data Processing Equipment:**  
Desktop Computer - replacement (4)

\$4,000

**Buildings:**  
Utility Billing lobby reconfiguration

\$50,000

CITY OF WINTER SPRINGS  
 FISCAL YEAR 2013-2014 BUDGET

Finance & Admin Svcs - Risk Management - 1920

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

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
	<b>Total Payroll</b>	\$0	\$0	\$0	\$0	\$0
52510	Unemployment Compensation	\$30,149	\$19,815	\$28,000	\$28,000	\$8,000
54510	General Insurance	\$285,318	\$322,114	\$350,000	\$350,000	\$385,000
54511	General Insurance Settlements	\$39,637	\$31,811	\$40,000	\$40,000	\$10,000
	<b>Total Operating</b>	<u>\$355,104</u>	<u>\$373,740</u>	<u>\$418,000</u>	<u>\$418,000</u>	<u>\$403,000</u>
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL BUDGET</b>	<u>\$355,104</u>	<u>\$373,740</u>	<u>\$418,000</u>	<u>\$418,000</u>	<u>\$403,000</u>

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

<b>EXPENDITURES</b>	<b>FY 10/11 Actual</b>	<b>FY 11/12 Actual</b>	<b>Original FY 12/13 Budget</b>	<b>Revised FY 12/13 Budget</b>	<b>FY 13/14 Budget</b>
Personal Services	\$749,006	\$576,132	\$593,191	\$614,649	\$612,653
Operating Expenses	\$328,776	\$241,307	\$266,217	\$259,840	\$282,092
Transfers	\$0	\$53,692	\$0	\$0	\$0
Capital Outlay	\$45,230	\$22,810	\$16,450	\$18,293	\$139,050
<b>TOTAL EXPENDITURES</b>	<b>\$1,123,012</b>	<b>\$893,941</b>	<b>\$875,858</b>	<b>\$892,782</b>	<b>\$1,033,795</b>
<b>AUTHORIZED PERSONNEL</b> (in Full-Time Equivalent Units - FTEs)					
<b>General - 1340</b>					
IS Director	1	1	1		1
IT Coordinator & Security Administrator	1	1	1		1
Multi-Media Technician	1	1	1		1
Network Administrator	1	1	1		1
Operator (relocated to 1360)	1	-	-		-
Project & Application Support	1	1	1		1
Projects Clerk	1	1	1		1
Systems Administrator	1	1	1		1
<b>Total</b>	<b>8</b>	<b>7</b>	<b>7</b>		<b>7</b>
<b>Records Management - 1342</b> (division eliminated in FY 2012)					
Imaging Clerk (temporary position)	1	-	-		-
City Clerk Assistant (transferred to Clerk's Dep't in FY 2012)	1	-	-		-
	<b>2</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>Kiva/GIS - 1343</b>					
System Analyst/Kiva Administrator	1	1	1		1
<b>TOTAL AUTHORIZED PERSONNEL</b>	<b>11</b>	<b>8</b>	<b>8</b>		<b>8</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET

Information Services - All Divisions - Summary

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$518,780	\$403,541	\$418,809	\$439,664	\$414,525
51214	Overtime Salaries	\$11,471	\$16,231	\$7,936	\$7,936	\$7,721
52110	F.I.C.A. Taxes-City Portion	\$39,326	\$30,944	\$32,719	\$33,020	\$32,776
52310	Health/Life Insurance	\$57,110	\$42,294	\$60,256	\$60,256	\$64,176
52320	Workers' Comp. Insurance	\$1,056	\$753	\$691	\$698	\$573
52330	Pension Expense - DB	\$121,263	\$81,984	\$67,137	\$67,137	\$87,576
52336	Pension Expense - DC	\$0	\$385	\$5,643	\$5,938	\$5,306
	<b>Total Payroll</b>	<b>\$749,006</b>	<b>\$576,132</b>	<b>\$593,191</b>	<b>\$614,649</b>	<b>\$612,653</b>
53140	Pre-Employment/Physicals	\$0	\$229	\$0	\$116	\$0
53180	Consulting Services	\$562	\$0	\$0	\$0	\$0
53186	Outside Services	\$7,956	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$496	\$396	\$450	\$450	\$1,532
54110	Telephone	\$24,783	\$24,531	\$26,036	\$26,036	\$25,960
54210	Postage	\$51	\$76	\$50	\$50	\$50
54630	Rep. & Maint.-Equipment	\$0	\$93	\$0	\$0	\$0
54633	Maint Agree & Contracts	\$266,877	\$184,694	\$210,763	\$201,572	\$230,525
54634	Web Site Maint & Dev	\$4,668	\$5,147	\$4,258	\$4,258	\$4,890
54661	Repair & Maint - City Hall	\$140	\$0	\$1,500	\$692	\$500
54720	Fax & Copy - Supplies and Lease	\$9,206	\$9,162	\$10,000	\$11,369	\$8,000
54730	Printing	\$0	\$0	\$0	\$0	\$300
54920	Legal Advertising	\$129	\$0	\$0	\$0	\$0
55110	Office Supplies	\$4,851	\$3,996	\$5,400	\$5,400	\$5,400
55120	Computer/Printer/Fax Supplies	\$4,257	\$4,596	\$4,600	\$4,521	\$600
55230	Operating Supplies	\$112	\$539	\$500	\$500	\$675
55270	Small Tools & Equipment	\$1,037	\$4,838	\$0	\$1,092	\$0
55278	New Software	\$674	\$1,593	\$0	\$109	\$0
55410	Subscriptions	\$1,238	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$1,335	\$835	\$1,160	\$2,844	\$2,160
55430	Employee Development	\$404	\$582	\$1,500	\$831	\$1,500
	<b>Total Operating</b>	<b>\$328,776</b>	<b>\$241,307</b>	<b>\$266,217</b>	<b>\$259,840</b>	<b>\$282,092</b>
58125	Transfer to Other (#317 software)	\$0	\$53,692	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$53,692</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64200	Data Processing Equipment	\$32,209	\$19,750	\$14,000	\$14,000	\$76,450
68100	Intangible (Software)	\$13,021	\$3,060	\$2,450	\$4,293	\$62,600
	<b>Total Capital</b>	<b>\$45,230</b>	<b>\$22,810</b>	<b>\$16,450</b>	<b>\$18,293</b>	<b>\$139,050</b>
	<b>TOTAL INFORMATION SERVICES BUDGET</b>	<b>\$1,123,012</b>	<b>\$893,941</b>	<b>\$875,858</b>	<b>\$892,782</b>	<b>\$1,033,795</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET

Information Services - General - 1340

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$390,997	\$337,293	\$353,811	\$370,370	\$349,527
51214	Overtime Salaries	\$11,424	\$16,231	\$7,936	\$7,936	\$7,721
52110	F.I.C.A. Taxes-City Portion	\$29,681	\$26,006	\$27,747	\$28,048	\$27,731
52310	Health/Life Insurance	\$46,270	\$35,957	\$52,920	\$52,920	\$55,443
52320	Workers' Comp. Insurance	\$802	\$638	\$586	\$593	\$485
52330	Pension Expense - DB	\$97,504	\$68,017	\$54,722	\$54,722	\$71,326
52336	Pension Expense - DC	\$0	\$385	\$5,643	\$5,938	\$5,306
	<b>Total Payroll</b>	<b>\$576,678</b>	<b>\$484,527</b>	<b>\$503,365</b>	<b>\$520,527</b>	<b>\$517,539</b>
53140	Pre-Employment/Physicals	\$0	\$229	\$0	\$116	\$0
53180	Consulting Services	\$562	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$487	\$386	\$450	\$450	\$1,432
54110	Telephone	\$13,455	\$13,409	\$14,076	\$14,076	\$14,500
54210	Postage	\$51	\$76	\$50	\$50	\$50
54630	Rep. & Maint.-Equipment	\$0	\$93	\$0	\$0	\$0
54633	Maint Agree & Contracts	\$171,864	\$155,383	\$179,363	\$170,172	\$198,575
54634	Web Site Maint & Dev	\$4,668	\$5,147	\$4,258	\$4,258	\$4,890
54730	Printing	\$0	\$0	\$0	\$0	\$300
54920	Legal Advertising	\$129	\$0	\$0	\$0	\$0
55110	Office Supplies	\$387	\$307	\$400	\$400	\$400
55120	Computer/Printer/Fax Supplies	\$2,988	\$184	\$500	\$421	\$500
55230	Operating Supplies	\$0	\$0	\$0	\$0	\$175
55270	Small Tools & Equipment	\$782	\$4,581	\$0	\$284	\$0
55275	Communications Cable	\$0	\$0	\$0	\$0	\$0
55278	Software	\$579	\$1,593	\$0	\$109	\$0
55410	Subscriptions	\$1,238	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$1,335	\$835	\$1,160	\$2,844	\$2,160
55430	Employee Development	\$375	\$582	\$1,500	\$831	\$1,500
	<b>Total Operating</b>	<b>\$198,900</b>	<b>\$182,805</b>	<b>\$201,757</b>	<b>\$194,011</b>	<b>\$224,482</b>
58125	Transfer to Other (#317 software)	\$0	\$53,692	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$53,692</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64200	Data Processing Equipment	\$25,706	\$19,750	\$14,000	\$14,000	\$75,150
68100	Intangible (Software)	\$13,021	\$3,060	\$2,450	\$4,293	\$62,600
	<b>Total Capital</b>	<b>\$38,727</b>	<b>\$22,810</b>	<b>\$16,450</b>	<b>\$18,293</b>	<b>\$137,750</b>
	<b>TOTAL BUDGET</b>	<b>\$814,305</b>	<b>\$743,834</b>	<b>\$721,572</b>	<b>\$732,831</b>	<b>\$879,771</b>

<b>Data Processing Equipment:</b>	
Desktop Computer - replacement (2)	\$5,150
VMWare Host Replacement (3)	\$55,000
Core Switch Upgrade	\$15,000
	<u>\$75,150</u>

<b>Intangible (Software):</b>	
VMWare Enterprise +	\$17,000
Sharepoint 2013	\$24,400
Exchange 2007 upgrade	\$21,200
	<u>\$62,600</u>

This division has been eliminated. Operating costs absorbed in 1340 or allocated to the applicable division.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$60,535	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$47	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$4,563	\$0	\$0	\$0	\$0
52310	Health/Life Insurance	\$5,052	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$121	\$0	\$0	\$0	\$0
52330	Pension Expense - DB	\$7,544	\$0	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$77,862</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
53186	Outside Services	\$7,956	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$9	\$0	\$0	\$0	\$0
54633	Maint Agree & Contracts	\$21,748	\$0	\$0	\$0	\$0
55110	Office Supplies	\$146	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$155	\$0	\$0	\$0	\$0
55278	New Software	\$95	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$30,109</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$107,971</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET

Information Services -Kiva/GIS - 1343

Kiva - Land management software  
GIS - Geographic Information Systems

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$67,248	\$66,248	\$64,998	\$69,294	\$64,998
52110	F.I.C.A. Taxes-City Portion	\$5,082	\$4,938	\$4,972	\$4,972	\$5,045
52310	Health/Life Insurance	\$5,788	\$6,337	\$7,336	\$7,336	\$8,733
52320	Workers' Comp. Insurance	\$133	\$115	\$105	\$105	\$88
52330	Pension Expense - DB	\$16,215	\$13,967	\$12,415	\$12,415	\$16,250
	<b>Total Payroll</b>	<b>\$94,466</b>	<b>\$91,605</b>	<b>\$89,826</b>	<b>\$94,122</b>	<b>\$95,114</b>
54010	Travel & Per Diem	\$0	\$10	\$0	\$0	\$100
54110	Telephone	\$524	\$882	\$960	\$960	\$960
54633	Maint Agree & Contracts	\$71,926	\$28,424	\$30,000	\$30,000	\$31,000
55120	Computer/Printer/Fax Supplies	\$64	\$0	\$100	\$100	\$100
55230	Operating Supplies	\$0	\$99	\$0	\$0	\$0
55430	Employee Development	\$29	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$72,543</b>	<b>\$29,415</b>	<b>\$31,060</b>	<b>\$31,060</b>	<b>\$32,160</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64200	Data Processing Equipment	\$6,503	\$0	\$0	\$0	\$1,300
	<b>Total Capital</b>	<b>\$6,503</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,300</b>
	<b>TOTAL BUDGET</b>	<b>\$173,512</b>	<b>\$121,020</b>	<b>\$120,886</b>	<b>\$125,182</b>	<b>\$128,574</b>

CITY OF WINTER SPRINGS  
 FISCAL YEAR 2013-2014 BUDGET

Information Services - City Hall - 1910

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
	<b>Total Payroll</b>	\$0	\$0	\$0	\$0	\$0
54110	Telephone	\$10,804	\$10,240	\$11,000	\$11,000	\$10,500
54633	Maint Agree & Contracts	\$1,339	\$887	\$1,400	\$1,400	\$950
54661	Repair & Maint - City Hall	\$140	\$0	\$1,500	\$692	\$500
54720	Fax & Copy - Supplies and Lease	\$9,206	\$9,162	\$10,000	\$11,369	\$8,000
55110	Office Supplies	\$4,318	\$3,689	\$5,000	\$5,000	\$5,000
55120	Computer/Printer/Fax Supplies	\$1,205	\$4,412	\$4,000	\$4,000	\$0
55230	Operating Supplies	\$112	\$440	\$500	\$500	\$500
55270	Small Tools & Equipment	\$100	\$257	\$0	\$808	\$0
	<b>Total Operating</b>	<b>\$27,224</b>	<b>\$29,087</b>	<b>\$33,400</b>	<b>\$34,769</b>	<b>\$25,450</b>
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL BUDGET</b>	<b>\$27,224</b>	<b>\$29,087</b>	<b>\$33,400</b>	<b>\$34,769</b>	<b>\$25,450</b>

<u>EXPENDITURES</u>	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
Personal Services	\$787,037	\$742,203	\$728,654	\$746,245	\$738,700
Operating Expenses	\$229,206	\$224,071	\$235,750	\$247,402	\$264,200
Transfers	\$19,643	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$1,035,886</b>	<b>\$966,274</b>	<b>\$964,404</b>	<b>\$993,647</b>	<b>\$1,002,900</b>
<b><u>AUTHORIZED PERSONNEL</u></b> - in Full-Time Equivalent Units - FTEs; PT designates part-time positions ( <i>italics</i> )					
<b><u>Administration - 4410</u></b>					
Public Works Supervisor	1	1	1		1
Administrative Secretary	<i>0.73</i>	1	1		1
<b>Total</b>	<b>1.73</b>	<b>2</b>	<b>2</b>		<b>2</b>
<b><u>Roads - 4412</u></b>					
Team Leader	1	1	1		1
Maintenance Mechanic	2	2	1		4
Maintenance Worker	7	7	7		5
Equipment Operator	1	1	-		-
Sign Maintenance Technician	1	1	1		-
<b>Total</b>	<b>12</b>	<b>12</b>	<b>10</b>		<b>10</b>
<b><u>Fleet Maintenance - 4413</u></b>					
Fleet Supervisor	1	1	1		1
Mechanic	2	2	2		2
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>		<b>3</b>
<b><u>Facility Maintenance - 4414</u></b>					
Facilities Technician	1	1	1		1
<b><u>Capital Projects - 4415</u></b>					
Capital Projects Coordinator	1	-	-		-
 <b>TOTAL AUTHORIZED PERSONNEL</b>	 <b>18.73</b>	 <b>18.00</b>	 <b>16.00</b>		 <b>16.00</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$519,769	\$491,053	\$469,966	\$487,557	\$464,381
51214	Overtime Salaries	\$6,297	\$5,899	\$7,829	\$7,829	\$7,694
52110	F.I.C.A. Taxes-City Portion	\$39,011	\$37,395	\$36,589	\$36,589	\$36,151
52310	Health/Life Insurance/Dis Ins	\$81,409	\$93,056	\$115,134	\$115,134	\$119,468
52320	Workers' Comp. Insurance	\$25,069	\$20,377	\$19,148	\$19,148	\$16,531
52330	Pension Expense - DB	\$115,482	\$93,526	\$71,340	\$71,340	\$84,513
52336	Pension Expense - DC	\$0	\$897	\$8,648	\$8,648	\$9,962
	<b>Total Payroll</b>	<b>\$787,037</b>	<b>\$742,203</b>	<b>\$728,654</b>	<b>\$746,245</b>	<b>\$738,700</b>
53140	Pre-Employment/Physicals	\$1,145	\$590	\$1,000	\$1,060	\$700
53160	Consulting Services	\$0	\$5,125	\$500	\$500	\$0
53186	Outside Services	\$7,238	\$1,872	\$0	\$0	\$0
53410	Contractual Services	\$0	\$6,571	\$9,600	\$9,660	\$9,800
54010	Travel & Per Diem	\$0	\$0	\$100	\$152	\$200
54110	Telephone	\$311	\$714	\$950	\$884	\$900
54210	Postage	\$338	\$137	\$500	\$500	\$400
54310	Utility Services	\$26,849	\$20,024	\$22,800	\$22,800	\$21,500
54311	Utility Services - City Hall	\$54,039	\$53,130	\$57,000	\$57,000	\$55,000
54410	Equipment Rental	\$46	\$80	\$300	\$300	\$300
54630	Repair & Maintenance - Equipment	\$8,724	\$7,837	\$8,600	\$8,600	\$8,600
54633	Maintenance Agreements	\$2,186	\$3,857	\$6,600	\$6,600	\$6,600
54640	Repair & Maintenance - Comm	\$1,584	\$1,950	\$1,850	\$1,856	\$1,900
54650	Repair & Maintenance - Vehicles	\$7,082	\$8,288	\$8,750	\$8,750	\$8,650
54660	Repair & Maintenance - Building	\$4,807	\$4,086	\$4,900	\$4,900	\$44,750
54661	Repair & Maintenance - City Hall	\$19,980	\$28,357	\$25,000	\$36,540	\$25,000
54682	Repair & Maintenance - Grounds	\$20,033	\$7,315	\$9,000	\$9,000	\$7,900
54695	Repair & Maintenance - Signs/Walls	\$0	\$3,000	\$0	\$0	\$0
54730	Printing Expense	\$0	\$84	\$100	\$100	\$100
55110	Office Supplies	\$274	\$137	\$200	\$200	\$200
55120	Computer/Printer/Fax	\$107	\$101	\$400	\$400	\$400
55210	Fuel & Oil	\$45,574	\$43,088	\$45,800	\$45,800	\$43,200
55220	Tires & Filters	\$4,746	\$3,755	\$5,600	\$5,600	\$5,100
55230	Operating Supplies	\$707	\$690	\$1,100	\$1,100	\$1,000
55240	Uniforms	\$3,700	\$4,527	\$4,150	\$4,150	\$4,400
55250	Street Signs	\$6,936	\$6,247	\$6,000	\$6,000	\$3,000
55260	Janitorial Supplies	\$4,717	\$3,690	\$5,050	\$5,050	\$5,050
55270	Small Tools & Equipment	\$4,633	\$4,528	\$5,100	\$5,250	\$4,900
55290	Protective Clothing	\$2,351	\$2,027	\$2,600	\$2,600	\$2,950
55411	Dues & Registrations	\$170	\$80	\$300	\$150	\$200
55420	Operational Books	\$0	\$0	\$100	\$100	\$0
55430	Employee Development	\$929	\$2,184	\$1,800	\$1,800	\$1,500
	<b>Total Operating</b>	<b>\$229,206</b>	<b>\$224,071</b>	<b>\$235,750</b>	<b>\$247,402</b>	<b>\$264,200</b>
58115	Transfer to Stormwater	\$19,643	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$19,643</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL PUBLIC WORKS BUDGET</b>	<b>\$1,035,886</b>	<b>\$966,274</b>	<b>\$964,404</b>	<b>\$993,647</b>	<b>\$1,002,900</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET

Public Works - Administration - 4410

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$40,259	\$77,950	\$78,492	\$82,799	\$78,492
51214	Overtime Salaries	\$0	\$19	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$2,918	\$5,931	\$6,042	\$6,042	\$6,042
52310	Health/Life Insurance/Dis Ins	\$4,366	\$11,431	\$14,350	\$14,350	\$17,144
52320	Workers' Comp. Insurance	\$549	\$957	\$935	\$935	\$812
52330	Pension Expense - DB	\$7,526	\$10,960	\$9,830	\$9,830	\$12,867
52336	Pension Expense - DC	\$0	\$897	\$2,027	\$2,027	\$2,027
	<b>Total Payroll</b>	<b>\$55,618</b>	<b>\$108,145</b>	<b>\$111,676</b>	<b>\$115,983</b>	<b>\$117,384</b>
53140	Pre-Employment/Physicals	\$118	\$0	\$0	\$0	\$0
53160	Consulting Services	\$0	\$5,125	\$500	\$500	\$0
53186	Outside Services	\$7,238	\$1,872	\$0	\$0	\$0
54010	Travel & Per Diem	\$0	\$0	\$100	\$152	\$200
54110	Telephone	\$311	\$704	\$700	\$700	\$700
54210	Postage	\$338	\$137	\$500	\$500	\$400
54310	Utility Services	\$18,161	\$16,664	\$18,000	\$18,000	\$17,000
54630	Repair & Maintenance - Equip	\$43	\$0	\$100	\$100	\$100
54633	Maintenance Agreements	\$686	\$689	\$3,200	\$3,200	\$3,200
54640	Repair & Maintenance - Comm	\$156	\$200	\$200	\$200	\$200
54650	Repair & Maintenance - Vehicles	\$1,769	\$21	\$250	\$250	\$250
54660	Repair & Maintenance - Building	\$3,609	\$3,233	\$4,000	\$4,000	\$3,600
54730	Printing Expense	\$0	\$84	\$100	\$100	\$100
55110	Office Supplies	\$274	\$137	\$200	\$200	\$200
55120	Computer/Printer/Fax	\$107	\$101	\$400	\$400	\$400
55210	Fuel & Oil	\$407	\$1,559	\$1,000	\$1,000	\$1,400
55220	Tires & Filters	\$0	\$0	\$300	\$300	\$300
55230	Operating Supplies	\$79	\$156	\$300	\$300	\$300
55240	Uniforms	\$0	\$150	\$200	\$200	\$200
55260	Janitorial Supplies	\$33	\$199	\$200	\$200	\$200
55270	Small Tools & Equipment	\$0	\$179	\$200	\$350	\$200
55290	Protective Clothing	\$0	\$0	\$100	\$100	\$150
55411	Dues & Registrations	\$170	\$80	\$300	\$150	\$200
55420	Operational Books	\$0	\$0	\$100	\$100	\$0
55430	Employee Development	\$929	\$2,184	\$1,800	\$1,800	\$1,500
	<b>Total Operating</b>	<b>\$34,428</b>	<b>\$33,474</b>	<b>\$32,750</b>	<b>\$32,802</b>	<b>\$30,800</b>
58115	<u>23810</u> Transfer to Stormwater	\$19,643	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$19,643</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$109,689</b>	<b>\$141,619</b>	<b>\$144,426</b>	<b>\$148,785</b>	<b>\$148,184</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$313,778	\$265,294	\$251,362	\$257,701	\$245,777
51214	Overtime Salaries	\$5,744	\$4,346	\$5,027	\$5,027	\$4,892
52110	F.I.C.A. Taxes-City Portion	\$24,251	\$20,434	\$19,614	\$19,614	\$19,176
52310	Health/Life Insurance/Dis Ins	\$50,875	\$57,021	\$68,999	\$68,999	\$68,142
52320	Workers' Comp. Insurance	\$20,652	\$16,028	\$15,224	\$15,224	\$12,986
52330	Pension Expense - DB	\$70,728	\$55,691	\$45,547	\$45,547	\$50,752
52336	Pension Expense - DC	\$0	\$0	\$2,171	\$2,171	\$3,485
	<b>Total Payroll</b>	<b>\$486,028</b>	<b>\$418,814</b>	<b>\$407,944</b>	<b>\$414,283</b>	<b>\$405,210</b>
53140	Pre-Employment/Physicals	\$792	\$475	\$700	\$700	\$500
54110	Telephone	\$0	\$0	\$100	\$100	\$100
54410	Equipment Rental	\$0	\$0	\$100	\$100	\$100
54630	Repair & Maintenance - Equipment	\$7,792	\$7,716	\$8,000	\$8,000	\$8,000
54640	Repair & Maintenance - Comm	\$1,152	\$1,400	\$1,300	\$1,300	\$1,300
54650	Repair & Maintenance - Vehicles	\$4,658	\$7,548	\$7,500	\$7,500	\$7,500
54695	Repair & Maintenance - Signs/Walls	\$0	\$3,000	\$0	\$0	\$0
55210	Fuel & Oil	\$31,729	\$26,363	\$30,000	\$30,000	\$26,000
55220	Tires & Filters	\$3,789	\$3,405	\$4,500	\$4,500	\$4,000
55230	Operating Supplies	\$230	\$50	\$200	\$200	\$200
55240	Uniforms	\$2,839	\$3,638	\$3,000	\$3,000	\$3,200
55250	Street Signs	\$6,936	\$6,247	\$6,000	\$6,000	\$3,000
55260	Janitorial Supplies	\$944	\$827	\$1,000	\$1,000	\$1,000
55270	Small Tools & Equipment	\$3,200	\$3,067	\$3,200	\$3,200	\$3,000
55290	Protective Clothing	\$1,955	\$1,727	\$2,000	\$2,000	\$2,200
	<b>Total Operating</b>	<b>\$77,528</b>	<b>\$65,463</b>	<b>\$67,600</b>	<b>\$67,600</b>	<b>\$60,100</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$563,556</b>	<b>\$484,277</b>	<b>\$475,544</b>	<b>\$481,883</b>	<b>\$465,310</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$113,693	\$113,818	\$110,316	\$115,450	\$110,316
51214	Overtime Salaries	\$351	\$1,362	\$2,206	\$2,206	\$2,206
52110	F.I.C.A. Taxes-City Portion	\$8,275	\$8,678	\$8,608	\$8,608	\$8,608
52310	Health/Life Insurance/Dis Ins	\$18,236	\$18,217	\$21,478	\$21,478	\$25,669
52320	Workers' Comp. Insurance	\$2,597	\$2,395	\$2,166	\$2,166	\$1,976
52330	Pension Expense - DB	\$24,628	\$22,178	\$15,963	\$15,963	\$20,894
52336	Pension Expense - DC	\$0	\$0	\$2,171	\$2,171	\$2,171
	<b>Total Payroll</b>	<b>\$167,780</b>	<b>\$166,648</b>	<b>\$162,908</b>	<b>\$168,042</b>	<b>\$171,840</b>
53140	Pre-Employment/Physicals	\$200	\$75	\$200	\$200	\$100
54110	Telephone	\$0	\$10	\$50	\$50	\$100
54310	Utility Services	\$8,688	\$3,360	\$4,800	\$4,800	\$4,500
54410	Equipment Rental	\$0	\$0	\$100	\$100	\$100
54630	Repair & Maintenance - Equipment	\$876	\$65	\$300	\$300	\$300
54633	Maintenance Agreements	\$1,500	\$3,168	\$3,400	\$3,400	\$3,400
54640	Repair & Maintenance - Comm	\$156	\$200	\$200	\$200	\$200
54650	Repair & Maintenance - Vehicles	\$296	\$345	\$400	\$400	\$400
54660	Repair & Maintenance - Building	\$1,198	\$853	\$900	\$900	\$900
55210	Fuel & Oil	\$10,411	\$12,864	\$12,500	\$12,500	\$13,000
55220	Tires & Filters	\$492	\$79	\$500	\$500	\$500
55230	Operating Supplies	\$313	\$484	\$500	\$500	\$400
55240	Uniforms	\$704	\$659	\$750	\$750	\$850
55260	Janitorial Supplies	\$292	\$347	\$350	\$350	\$350
55270	Small Tools & Equipment	\$499	\$723	\$700	\$700	\$700
55290	Protective Clothing	\$300	\$200	\$400	\$400	\$450
	<b>Total Operating</b>	<b>\$25,925</b>	<b>\$23,432</b>	<b>\$26,050</b>	<b>\$26,050</b>	<b>\$26,250</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$193,705</b>	<b>\$190,080</b>	<b>\$188,958</b>	<b>\$194,092</b>	<b>\$198,090</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET

Public Works - Facility Maintenance - 4414

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$42,205	\$33,991	\$29,796	\$31,607	\$29,796
51214	Overtime Salaries	\$202	\$172	\$596	\$596	\$596
52110	F.I.C.A. Taxes-City Portion	\$2,815	\$2,352	\$2,325	\$2,325	\$2,325
52310	Health/Life Insurance/Dis Ins	\$7,852	\$6,387	\$10,307	\$10,307	\$8,513
52320	Workers' Comp. Insurance	\$1,252	\$997	\$823	\$823	\$757
52330	Pension Expense - DB	\$10,226	\$4,697	\$0	\$0	\$0
52336	Pension Expense - DC	\$0	\$0	\$2,279	\$2,279	\$2,279
	<b>Total Payroll</b>	<b>\$64,552</b>	<b>\$48,596</b>	<b>\$46,126</b>	<b>\$47,937</b>	<b>\$44,266</b>
53140	Pre-Employment/Physicals	\$35	\$40	\$100	\$160	\$100
53410	Contractual Services	\$0	\$6,571	\$9,600	\$9,660	\$9,800
54110	Telephone	\$0	\$0	\$100	\$34	\$0
54311	Utility Services - City Hall	\$54,039	\$53,130	\$57,000	\$57,000	\$55,000
54410	Equipment Rental	\$46	\$80	\$100	\$100	\$100
54630	Repair & Maintenance - Equipment	\$13	\$56	\$200	\$200	\$200
54640	Repair & Maintenance - Comm	\$120	\$150	\$150	\$156	\$200
54650	Repair & Maintenance - Vehicles	\$359	\$374	\$600	\$600	\$500
54660	Repair & Maintenance - Building	\$0	\$0	\$0	\$0	\$40,250
54661	Repair & Maintenance - City Hall	\$19,980	\$28,357	\$25,000	\$36,540	\$25,000
54682	Repair & Maintenance - Grounds	\$8,521	\$7,315	\$9,000	\$9,000	\$7,900
55210	Fuel & Oil	\$3,027	\$2,302	\$2,300	\$2,300	\$2,800
55220	Tires & Filters	\$465	\$271	\$300	\$300	\$300
55230	Operating Supplies	\$85	\$0	\$100	\$100	\$100
55240	Uniforms	\$157	\$80	\$200	\$200	\$150
55260	Janitorial Supplies	\$3,448	\$2,317	\$3,500	\$3,500	\$3,500
55270	Small Tools & Equipment	\$934	\$559	\$1,000	\$1,000	\$1,000
55290	Protective Clothing	\$96	\$100	\$100	\$100	\$150
	<b>Total Operating</b>	<b>\$91,325</b>	<b>\$101,702</b>	<b>\$109,350</b>	<b>\$120,950</b>	<b>\$147,050</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$155,877</b>	<b>\$150,298</b>	<b>\$155,476</b>	<b>\$168,887</b>	<b>\$191,316</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$9,834	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$752	\$0	\$0	\$0	\$0
52310	Health/Life Insurance/Dis Ins	\$80	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$19	\$0	\$0	\$0	\$0
52330	Pension Expense - DB	\$2,374	\$0	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$13,059</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Operating</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$13,059</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<u>EXPENDITURES</u>	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
Personal Services	\$646,719	\$482,542	\$482,394	\$494,175	\$509,013
Operating Expenses	\$979,119	\$928,799	\$982,580	\$981,146	\$981,480
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$75,789	\$445,206	\$2,300	\$14,485	\$201,150
<b>TOTAL EXPENDITURES</b>	<b>\$1,701,627</b>	<b>\$1,856,547</b>	<b>\$1,467,274</b>	<b>\$1,489,806</b>	<b>\$1,691,643</b>
<b><u>AUTHORIZED PERSONNEL</u></b> (in Full-Time Equivalent Units - FTEs)					
<b><u>Administration &amp; Planning - 1510</u></b>					
Community Development Director	1	1	1		1
Administrative Assistant	1	1	1		1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>		<b>2</b>
<b><u>Planning - 1515</u></b> (FY 2012 will absorb 1520 )					
Senior Planner	1	1	1		1
Planner	-	1	1		1
<b>Total</b>	<b>1</b>	<b>2</b>	<b>2</b>		<b>2</b>
<b><u>Development Review - 1520</u></b> (absorbed by 1515 in FY 2012)					
Planner (FY 2011 half-yr)	0.50	-	-		-
Senior Planner (FY 2011 half-yr)	0.50	-	-		-
<b>Total</b>	<b>1</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b><u>Urban Beautification - 1525</u></b>					
Urban Beautification Manager	1	1	1		1
City Forester	1	-	-		-
Maintenance Worker	1	1	1		1
<b>Total</b>	<b>3</b>	<b>2</b>	<b>2</b>		<b>2</b>
<b>TOTAL AUTHORIZED PERSONNEL</b>	<b>7</b>	<b>6</b>	<b>6</b>		<b>6</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$455,234	\$346,029	\$343,225	\$353,006	\$343,225
51214	Overtime Salaries	\$2,019	\$993	\$1,157	\$3,157	\$3,472
52110	F.I.C.A. Taxes-City Portion	\$33,915	\$24,925	\$26,492	\$26,492	\$26,632
52310	Health/Life Insurance/Dis Ins	\$43,082	\$43,470	\$52,862	\$52,862	\$63,531
52320	Workers' Comp. Insurance	\$8,140	\$6,328	\$6,094	\$6,094	\$5,412
52330	Pension - DB	\$104,329	\$57,676	\$52,564	\$44,021	\$58,198
52336	Pension - DC	\$0	\$3,121	\$0	\$8,543	\$8,543
	<b>Total Payroll</b>	<b>\$646,719</b>	<b>\$482,542</b>	<b>\$482,394</b>	<b>\$494,175</b>	<b>\$509,013</b>
53140	Pre-Employment/Physicals	\$113	\$78	\$0	\$50	\$0
53179	Consulting - Town Center	\$2,230	\$1,860	\$2,000	\$2,000	\$2,000
53180	Consulting Services	\$8,984	\$2,535	\$10,000	\$7,400	\$7,500
54010	Travel & Per Diem	\$1,309	\$2,704	\$2,600	\$2,510	\$2,500
54110	Telephone	\$2,005	\$1,440	\$2,000	\$2,000	\$1,950
54210	Postage	\$466	\$1,397	\$2,150	\$2,150	\$1,050
54310	Utility Services	\$2,043	\$2,160	\$1,800	\$4,300	\$4,600
54310	60003 Utility Services	\$47,188	\$48,822	\$48,000	\$48,000	\$49,000
54312	Utility Services - Streetlighting	\$404,161	\$397,340	\$405,500	\$405,500	\$401,000
54312	60003 Utility Services - Streetlighting	\$37,630	\$37,753	\$61,000	\$61,000	\$61,100
54630	Repair & Maintenance - Equip	\$47	\$0	\$350	\$350	\$300
54644	60003 Repair & Maint - TownCtr	\$123,670	\$105,229	\$115,000	\$114,780	\$105,000
54650	Repair & Maintenance - Vehicle	\$2,695	\$98	\$800	\$2,000	\$800
54682	Repair & Maintenance - Grounds	\$303,790	\$301,942	\$300,000	\$294,586	\$311,500
54682	60006 Repair & Maint (Traffic Accidents)	\$6,041	\$0	\$0	\$2,580	\$0
54730	Printing Expense	\$394	\$78	\$280	\$280	\$280
54760	60003 Engraving - Vet Memorial	\$1,100	\$0	\$200	\$200	\$200
54800	Promotions	\$7,916	\$1,792	\$2,000	\$2,000	\$0
54800	81022 Promotion - Pole Banner	\$479	\$0	\$0	\$0	\$5,000
54920	Legal Advertising	\$3,762	\$5,984	\$5,550	\$5,550	\$7,050
54930	Classified Advertising	\$1,122	\$0	\$0	\$0	\$0
54950	Recording Fees	\$0	\$0	\$100	\$100	\$0
55110	Office Supplies	\$1,925	\$1,624	\$3,250	\$2,930	\$3,200
55120	Computer/Printer/Fax	\$704	\$999	\$1,350	\$1,350	\$600
55210	Fuel & Oil	\$8,252	\$6,148	\$6,900	\$6,900	\$5,900
55220	Tires & Filters	\$391	\$1,235	\$1,300	\$1,300	\$1,300
55230	Operating Supplies	\$74	\$68	\$400	\$400	\$300
55240	Uniforms	\$0	\$0	\$200	\$200	\$150
55270	Small Tools & Equipment	\$4,151	\$746	\$950	\$1,050	\$600
55278	Software	\$642	\$643	\$500	\$1,240	\$500
55290	Protective Clothing	\$0	\$65	\$200	\$200	\$100
55410	Subscriptions	\$0	\$73	\$0	\$100	\$100
55411	Dues & Registrations	\$3,939	\$3,405	\$3,700	\$3,700	\$3,800
55420	Operational Books	\$0	\$0	\$100	\$140	\$0
55430	Employee Development	\$1,896	\$2,581	\$4,400	\$4,300	\$4,100
57310	Bond Issuance Costs	\$0	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$979,119</b>	<b>\$928,799</b>	<b>\$982,580</b>	<b>\$981,146</b>	<b>\$981,480</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
63100	Infrastructure	\$5,177	\$0	\$2,300	\$2,014	\$0
64200	Data Processing Equipment	\$0	\$6,636	\$0	\$2,300	\$1,150
65000	CIP - (project list below)	\$0	\$0	\$0	\$0	\$200,000
65000	30148 CIP CRA Shepard Streetscape	\$70,612	\$438,570	\$0	\$10,171	\$0
	<b>Total Capital</b>	<b>\$75,789</b>	<b>\$445,206</b>	<b>\$2,300</b>	<b>\$14,485</b>	<b>\$201,150</b>
	<b>TOTAL COM DEV BUDGET</b>	<b>\$1,701,627</b>	<b>\$1,856,547</b>	<b>\$1,467,274</b>	<b>\$1,489,806</b>	<b>\$1,691,643</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$136,212	\$137,200	\$135,267	\$138,189	\$135,267
51214	Overtime Salaries	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$9,878	\$9,832	\$10,421	\$10,421	\$10,421
52310	Health/Life Insurance/Dis Ins	\$14,047	\$15,379	\$17,895	\$17,895	\$21,307
52320	Workers' Comp. Insurance	\$272	\$239	\$220	\$220	\$182
52330	Pension - DB	\$33,076	\$29,045	\$25,836	\$25,836	\$33,817
52336	Pension - DC	\$0	\$0	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$193,485</b>	<b>\$191,695</b>	<b>\$189,639</b>	<b>\$192,561</b>	<b>\$200,994</b>
53179	Consulting - Town Center	\$2,230	\$1,860	\$2,000	\$2,000	\$2,000
53180	Consulting Services	\$8,984	\$2,535	\$10,000	\$7,400	\$7,500
54010	Travel & Per Diem	\$0	\$940	\$500	\$500	\$500
54110	Telephone	\$1,165	\$960	\$1,400	\$1,400	\$1,400
54210	Postage	\$461	\$1,397	\$2,100	\$2,100	\$1,000
54630	Repair & Maintenance - Equip	\$0	\$0	\$100	\$100	\$100
54650	Repair & Maintenance - Vehicle	\$32	\$0	\$200	\$200	\$200
54730	Printing Expense	\$305	\$39	\$100	\$100	\$100
54920	Legal Advertising	\$2,722	\$667	\$750	\$750	\$750
54950	Recording Fees	\$0	\$0	\$100	\$100	\$0
55110	Office Supplies	\$1,823	\$1,544	\$3,000	\$2,680	\$3,000
55120	Computer/Printer/Fax	\$638	\$569	\$1,200	\$1,200	\$500
55210	Fuel & Oil	\$330	\$516	\$400	\$400	\$400
55220	Tires & Filters	\$0	\$0	\$300	\$300	\$300
55230	Operating Supplies	\$12	\$16	\$100	\$100	\$100
55270	Small Tools & Equipment	\$3,588	\$200	\$150	\$250	\$150
55278	Software	\$50	\$143	\$0	\$220	\$0
55410	Subscriptions	\$0	\$73	\$0	\$100	\$100
55411	Dues & Registrations	\$1,690	\$1,699	\$1,700	\$1,700	\$1,800
55430	Employee Development	\$408	\$182	\$1,300	\$1,200	\$1,000
	<b>Total Operating</b>	<b>\$24,438</b>	<b>\$13,340</b>	<b>\$25,400</b>	<b>\$22,800</b>	<b>\$20,900</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64200	Data Processing Equipment	\$0	\$3,968	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$0</b>	<b>\$3,968</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$217,923</b>	<b>\$209,003</b>	<b>\$215,039</b>	<b>\$215,361</b>	<b>\$221,894</b>

**CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET**

**Community Development - Planning - 1515**

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

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$73,997	\$111,665	\$113,907	\$117,109	\$113,907
51214	Overtime Salaries	\$0	\$83	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$5,296	\$7,614	\$8,714	\$8,714	\$8,714
52310	Health/Life Insurance/Dis Ins	\$6,654	\$15,590	\$20,520	\$20,520	\$24,983
52320	Workers' Comp. Insurance	\$148	\$201	\$184	\$184	\$153
52330	Pension - DB	\$17,849	\$7,868	\$8,543	\$0	\$0
52336	Pension - DC	\$0	\$3,121	\$0	\$8,543	\$8,543
	<b>Total Payroll</b>	<b>\$103,944</b>	<b>\$146,142</b>	<b>\$151,868</b>	<b>\$155,070</b>	<b>\$156,300</b>
53140	Pre-Employment/Physicals	\$0	\$78	\$0	\$0	\$0
54010	Travel & Per Diem	\$565	\$1,764	\$2,000	\$2,000	\$2,000
54730	Printing Expense	\$0	\$39	\$80	\$80	\$80
54920	Legal Advertising	\$1,040	\$3,950	\$4,500	\$4,500	\$6,000
54930	Classified Advertising	\$1,122	\$0	\$0	\$0	\$0
55110	Office Supplies	\$28	\$45	\$100	\$100	\$100
55230	Operating Supplies	\$0	\$23	\$100	\$100	\$100
55270	Small Tools & Equipment	\$99	\$436	\$200	\$200	\$200
55278	Software	\$500	\$500	\$500	\$800	\$500
55411	Dues & Registrations	\$1,316	\$1,186	\$1,500	\$1,500	\$1,500
55430	Employee Development	\$808	\$2,014	\$2,400	\$2,400	\$2,400
	<b>Total Operating</b>	<b>\$5,478</b>	<b>\$10,035</b>	<b>\$11,380</b>	<b>\$11,680</b>	<b>\$12,880</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64200	Data Processing Equipment	\$0	\$0	\$0	\$2,300	\$1,150
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,300</b>	<b>\$1,150</b>
	<b>TOTAL BUDGET</b>	<b>\$109,422</b>	<b>\$156,177</b>	<b>\$163,248</b>	<b>\$169,050</b>	<b>\$170,330</b>

**Data Processing Equipment:**  
Desktop Computer - replacement (1) \$1,150

CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET

Community Development - Development Review - 1520

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

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$93,510	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$6,972	\$0	\$0	\$0	\$0
52310	Health/Life Insurance/Dis Ins	\$6,689	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$188	\$0	\$0	\$0	\$0
52330	Pension - DB	\$16,000	\$0	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$123,359</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
53140	Pre-Employment/Physicals	\$78	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$744	\$0	\$0	\$0	\$0
54730	Printing Expense	\$39	\$0	\$0	\$0	\$0
55110	Office Supplies	\$8	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$19	\$0	\$0	\$0	\$0
55278	Software	\$92	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$538	\$0	\$0	\$0	\$0
55430	Employee Development	\$485	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$2,003</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$125,362</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$151,515	\$97,164	\$94,051	\$97,708	\$94,051
51214	Overtime Salaries	\$2,019	\$910	\$1,157	\$3,157	\$3,472
52110	F.I.C.A. Taxes-City Portion	\$11,769	\$7,479	\$7,357	\$7,357	\$7,497
52310	Health/Life Insurance/Dis Ins	\$15,692	\$12,501	\$14,447	\$14,447	\$17,241
52320	Workers' Comp. Insurance	\$7,532	\$5,888	\$5,690	\$5,690	\$5,077
52330	Pension - DB	\$37,404	\$20,763	\$18,185	\$18,185	\$24,381
	<b>Total Payroll</b>	<b>\$225,931</b>	<b>\$144,705</b>	<b>\$140,887</b>	<b>\$146,544</b>	<b>\$151,719</b>
53140	Pre-Employment/Physicals	\$35	\$0	\$0	\$50	\$0
54010	Travel & Per Diem	\$0	\$0	\$100	\$10	\$0
54110	Telephone	\$840	\$480	\$600	\$600	\$550
54210	Postage	\$5	\$0	\$50	\$50	\$50
54310	Utility Services	\$2,043	\$2,160	\$1,800	\$4,300	\$4,600
54310	60003 Utility Services - Town Ctr	\$47,188	\$48,822	\$48,000	\$48,000	\$49,000
54630	Repair & Maintenance - Equip	\$47	\$0	\$250	\$250	\$200
54644	60003 Repair & Maint - Town Ctr	\$123,670	\$105,229	\$115,000	\$114,780	\$105,000
54650	Repair & Maintenance - Vehicle	\$2,663	\$98	\$600	\$1,800	\$600
54682	Repair & Maintenance - Grounds	\$303,790	\$301,602	\$300,000	\$294,300	\$310,000
54682	60006 Repair & Maint (Traffic Accidents)	\$6,041	\$0	\$0	\$2,580	\$0
54730	Printing Expense	\$50	\$0	\$100	\$100	\$100
54760	60003 Engraving - Vet Memorial	\$1,100	\$0	\$200	\$200	\$200
54800	Promotions	\$7,916	\$1,792	\$2,000	\$2,000	\$0
54800	81022 Promotion - Pole Banner	\$479	\$0	\$0	\$0	\$5,000
54920	Legal Advertising	\$0	\$1,367	\$300	\$300	\$300
55110	Office Supplies	\$66	\$35	\$150	\$150	\$100
55120	Computer/Printer/Fax	\$66	\$430	\$150	\$150	\$100
55210	Fuel & Oil	\$7,922	\$5,632	\$6,500	\$6,500	\$5,500
55220	Tires & Filters	\$391	\$1,235	\$1,000	\$1,000	\$1,000
55230	Operating Supplies	\$43	\$29	\$200	\$200	\$100
55240	Uniforms	\$0	\$0	\$200	\$200	\$150
55270	Small Tools & Equipment	\$464	\$110	\$600	\$600	\$250
55278	Software	\$0	\$0	\$0	\$220	\$0
55290	Protective Clothing	\$0	\$65	\$200	\$200	\$100
55411	Dues & Registrations	\$395	\$520	\$500	\$500	\$500
55420	Operational Books	\$0	\$0	\$100	\$140	\$0
55430	Employee Development	\$195	\$385	\$700	\$700	\$700
	<b>Total Operating</b>	<b>\$505,409</b>	<b>\$469,991</b>	<b>\$479,300</b>	<b>\$479,880</b>	<b>\$484,100</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64200	Data Processing Equipment	\$0	\$2,668	\$0	\$0	\$0
65000	CIP - (project list below)	\$0	\$0	\$0	\$0	\$200,000
65000	30148 CIP CRA Shepard Streetscape	\$70,612	\$438,570	\$0	\$10,171	\$0
	<b>Total Capital</b>	<b>\$70,612</b>	<b>\$441,238</b>	<b>\$0</b>	<b>\$10,171</b>	<b>\$200,000</b>
	<b>TOTAL BUDGET</b>	<b>\$801,952</b>	<b>\$1,055,934</b>	<b>\$620,187</b>	<b>\$636,595</b>	<b>\$835,819</b>

**Associated Revenues:**

CRA Redevelopment Trust Fund Revenue	\$0	\$0	\$0	\$10,171	\$175,000
TLBD Transfer	\$57,224	\$56,149	\$55,376	\$55,376	\$58,521
Oak Forest Transfer	\$11,054	\$11,298	\$11,175	\$11,175	\$11,870
	<b>\$68,278</b>	<b>\$67,447</b>	<b>\$66,551</b>	<b>\$76,722</b>	<b>\$245,391</b>

**CIP:**

Wayfinding Project (Phase 1 of 4)	\$25,000
US 17-92/434 Streetscape Project	\$175,000
	<b>\$200,000</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
	<b>Total Payroll</b>	\$0	\$0	\$0	\$0	\$0
54312	Utility Services - Streetlighting	\$404,161	\$397,340	\$405,500	\$405,500	\$401,000
54312	60003 Streetlighting - Town Ctr	\$37,630	\$37,753	\$61,000	\$61,000	\$61,100
54682	Repair & Maintenance - Grounds	\$0	\$340	\$0	\$286	\$1,500
	<b>Total Operating</b>	\$441,791	\$435,433	\$466,500	\$466,786	\$463,600
58175	T/fer to Dev Services Fund					
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
63100	Infrastructure	\$5,177	\$0	\$2,300	\$2,014	\$0
	<b>Total Capital</b>	\$5,177	\$0	\$2,300	\$2,014	\$0
	<b>TOTAL BUDGET</b>	\$446,968	\$435,433	\$468,800	\$468,800	\$463,600

<u>EXPENDITURES</u>	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
Personal Services	\$6,360,444	\$5,832,566	\$5,688,328	\$5,874,804	\$6,035,461
Operating Expenses	\$679,417	\$664,919	\$661,678	\$695,898	\$692,927
Capital Lease	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$393,073	\$322,361	\$107,060	\$440,230	\$148,450
<b>TOTAL EXPENDITURES</b>	<b>\$7,432,934</b>	<b>\$6,819,846</b>	<b>\$6,457,066</b>	<b>\$7,010,932</b>	<b>\$6,876,838</b>
<b><u>AUTHORIZED PERSONNEL</u></b> - in Full-Time Equivalent Units - FTEs; PT designates part-time positions ( <i>italics</i> )					
<b><u>Office of the Chief - 2110</u></b>					
<b>Sworn:</b>					
Police Chief	1	1	1		1
Captain	6	6	4		4
Lieutenant	8	7	6		6
Sworn Officer	54	51	54		54
	<b>69</b>	<b>65</b>	<b>65</b>		<b>65</b>
<b>Civilian:</b>					
Administrative Assistant	2	1	1		1
Code Enforcement Specialist	1	2	2		2
Custodian	1	1	-		-
Records Clerk	3	2	-		-
Records Clerk (PT)	0.75	1	1		1.38
Property Evidence Tech	-	-	1		1
Tech Service Specialist	1	1	1		1
	<b>8.75</b>	<b>8.00</b>	<b>6.00</b>		<b>6.38</b>
<b>Total 2110</b>	<b>77.75</b>	<b>73.00</b>	<b>71.00</b>		<b>71.38</b>
<b>Support Services - 2116 (Dispatch)</b>					
<b>Civilian:</b>					
Communications Operator	9	8	8		8
Communications Operator (PT)	3.00	2.45	2.45		2.50
<b>Total 2116</b>	<b>12.00</b>	<b>10.45</b>	<b>10.45</b>		<b>10.50</b>
<b>TOTAL AUTHORIZED PERSONNEL</b>	<b>89.75</b>	<b>83.45</b>	<b>81.45</b>		<b>81.88</b>

**CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET**

**Police - All Divisions - Summary**

Effective with the FY 12 budget year, many of the division budgets and a number of operating accounts have been moved inter-departmentally.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$4,258,557	\$3,996,359	\$3,851,212	\$4,037,688	\$3,801,290
51213	Salary Reimbursement	(\$56,238)	(\$73,630)	\$0	\$0	\$0
51214	Overtime Salaries	\$186,172	\$204,477	\$143,035	\$143,035	\$223,199
52110	F.I.C.A. Taxes-City Portion	\$330,407	\$311,022	\$306,104	\$306,104	\$309,393
52310	Health/Life Insurance/ Dis Ins	\$484,421	\$474,298	\$560,124	\$560,124	\$647,822
52320	Workers' Comp. Insurance	\$107,238	\$101,810	\$89,996	\$89,996	\$82,005
52330	Pension Expense - DB	\$1,049,887	\$817,308	\$734,235	\$734,235	\$963,665
52336	Pension Expense - DC	\$0	\$922	\$3,622	\$3,622	\$8,087
	<b>Total Payroll</b>	<b>\$6,360,444</b>	<b>\$5,832,566</b>	<b>\$5,688,328</b>	<b>\$5,874,804</b>	<b>\$6,035,461</b>
52930	<u>81032</u> Miscellaneous	\$0	\$0	\$0	\$9,700	\$0
53140	Pre-Employment/Physicals	\$6,183	\$6,629	\$7,590	\$7,590	\$6,940
53180	Consulting	\$0	\$500	\$0	\$3,500	\$0
53410	Billing Services Cost	\$63,701	\$15,746	\$11,200	\$11,200	\$9,360
54010	Travel & Per Diem	\$8,915	\$20,693	\$10,000	\$10,000	\$10,000
54110	Telephone	\$61,770	\$61,564	\$64,949	\$64,949	\$65,524
54210	Postage	\$8,637	\$4,620	\$4,800	\$4,800	\$5,300
54310	Utility Services	\$54,710	\$49,302	\$50,500	\$50,500	\$56,500
54382	Lot Cleaning	\$9,050	\$3,464	\$3,000	\$4,534	\$3,000
54410	Equipment Rental	\$408	\$408	\$0	\$0	\$0
54630	Repair & Maintenance - Equip	\$18,336	\$17,507	\$20,900	\$22,400	\$28,900
54632	Software Maint/Licenses	\$6,629	\$11,836	\$14,445	\$14,965	\$20,205
54633	Maint Agreement / Contracts	\$0	\$795	\$0	\$0	\$0
54640	Repair & Maintenance - Comm	\$1,381	\$3,084	\$6,500	\$5,500	\$6,500
54650	Repair & Maintenance - Vehicles	\$29,913	\$48,927	\$41,026	\$49,459	\$40,626
54660	Repair & Maintenance - Building	\$19,943	\$20,441	\$18,400	\$16,400	\$18,400
54720	Copy Machine Supplies	\$9,899	\$7,754	\$6,930	\$7,930	\$7,330
54730	Printing Expense	\$4,495	\$3,843	\$6,600	\$6,080	\$6,655
54800	Promotional Activities	\$5,778	\$5,116	\$6,550	\$6,550	\$3,800
54810	Employee Relations	\$1,582	\$751	\$2,250	\$2,250	\$2,250
54891	Community Youth Organization	\$2,690	\$3,229	\$3,325	\$3,325	\$3,325
54920	Legal Advertising	\$0	\$480	\$1,000	\$500	\$1,000
54950	Recording Fee	\$1,082	\$489	\$750	\$250	\$250
55110	Office Supplies	\$6,503	\$6,257	\$6,125	\$6,125	\$5,525
55120	Computer / Printer / Fax	\$4,297	\$3,262	\$5,920	\$4,430	\$5,305
55210	Fuel & Oil	\$209,252	\$216,528	\$238,680	\$235,137	\$238,000
55220	Tires & Filters	\$16,530	\$20,376	\$18,700	\$18,700	\$18,050
55230	Operating Supplies	\$25,134	\$22,447	\$22,830	\$26,420	\$19,875
55240	Uniforms	\$32,099	\$35,348	\$38,895	\$38,585	\$35,850
55260	Janitorial Supplies	\$3,881	\$3,403	\$3,400	\$3,400	\$3,000
55270	Small Tools & Equipment	\$24,466	\$21,794	\$11,125	\$19,262	\$16,715
55278	Software Systems	\$3,431	\$1,757	\$8,995	\$8,995	\$500
55290	Protective Clothing	\$6,418	\$10,166	\$1,908	\$3,408	\$10,800
55410	Subscriptions	\$269	\$1,169	\$850	\$430	\$672
55411	Dues & Registrations	\$2,631	\$1,216	\$2,335	\$2,335	\$2,440
55420	Operational Books	\$1,125	\$0	\$0	\$0	\$0
55430	Employee Development	\$20,666	\$25,119	\$4,200	\$9,289	\$23,330
55431	Employee Education Incentive	\$3,250	\$3,934	\$12,000	\$12,000	\$12,000
55441	Accreditation	\$4,363	\$4,965	\$5,000	\$5,000	\$5,000
	<b>Total Operating</b>	<b>\$679,417</b>	<b>\$664,919</b>	<b>\$661,678</b>	<b>\$695,898</b>	<b>\$692,927</b>
64000	Equipment-General	\$83,476	\$69,715	\$104,660	\$109,362	\$3,800
64100	Vehicles	\$303,612	\$252,646	\$0	\$328,425	\$135,000
64200	Data Processing Equipment	\$3,757	\$0	\$2,400	\$2,443	\$9,650
68100	Intangibles	\$2,228	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$393,073</b>	<b>\$322,361</b>	<b>\$107,060</b>	<b>\$440,230</b>	<b>\$148,450</b>
	<b>TOTAL POLICE BUDGET</b>	<b>\$7,432,934</b>	<b>\$6,819,846</b>	<b>\$6,457,066</b>	<b>\$7,010,932</b>	<b>\$6,876,838</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET

Police - Office of the Chief - 2110

Effective with the FY 12 budget year, with the exception of Dispatch, all personnel have been consolidated in this division.

Account Number	Description of Expenditure	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
51210	Regular Salaries	\$322,424	\$3,681,362	\$3,505,877	\$3,673,931	\$3,476,453
51213	Salary Reimbursement	\$0	(\$73,502)	\$0	\$0	0
51214	Overtime Salaries	\$10,298	\$175,484	\$128,986	\$128,986	\$197,813
52110	F.I.C.A. Taxes-City Portion	\$24,785	\$284,814	\$278,611	\$278,611	\$282,601
52310	Health/Life Insurance/ Dis Ins	\$24,830	\$436,962	\$502,931	\$502,931	\$596,250
52320	Workers' Comp. Insurance	\$7,166	\$100,779	\$89,416	\$89,416	\$81,536
52330	Pension Expense - DB	\$79,248	\$759,226	\$677,883	\$677,883	\$907,400
52336	Pension Expense - DC	\$0	\$922	\$3,622	\$3,622	\$3,616
	<b>Total Payroll</b>	<b>\$468,751</b>	<b>\$5,366,047</b>	<b>\$5,187,326</b>	<b>\$5,355,380</b>	<b>\$5,545,669</b>
53140	Pre-Employment/Physicals	\$6,183	\$6,629	\$7,590	\$7,590	\$6,940
53410	Contract Services	\$0	\$0	\$10,000	\$10,000	\$8,160
54010	Travel & Per Diem	\$0	\$140	\$0	\$0	\$0
54110	Telephone	\$4,688	\$19,565	\$21,526	\$21,526	\$22,606
54210	Postage	\$2,459	\$1,705	\$2,300	\$2,300	\$2,300
54310	Utility Services	\$0	\$49,109	\$50,500	\$49,000	\$56,500
54630	Repair & Maintenance - Equip	\$320	\$14,618	\$18,000	\$19,000	\$19,400
54632	Software Maint/Licenses	\$0	\$3,820	\$6,450	\$6,970	\$9,330
54650	Repair & Maintenance - Vehicles	\$263	\$41,190	\$36,226	\$40,081	\$36,226
54660	Repair & Maintenance - Building	\$0	\$20,441	\$18,400	\$16,400	\$18,400
54730	Printing Expense	\$0	\$1,995	\$3,400	\$2,880	\$2,880
54810	Employee Relations	\$1,128	\$105	\$1,500	\$1,500	\$1,500
55110	Office Supplies	\$2,397	\$1,911	\$1,600	\$1,600	\$1,600
55120	Computer / Printer / Fax	\$871	\$1,212	\$1,280	\$1,280	\$1,280
55210	Fuel & Oil (FY12 consolidated in 2110)	\$2,798	\$216,528	\$238,680	\$235,137	\$238,000
55220	Tires & Filters	\$0	\$19,951	\$15,000	\$15,000	\$15,000
55230	Operating Supplies	\$996	\$1,526	\$3,050	\$3,050	\$2,550
55240	Uniforms	\$650	\$9,508	\$1,445	\$9,095	\$1,250
55260	Janitorial Supplies	\$0	\$3,403	\$3,400	\$3,400	\$3,000
55270	Small Tools & Equipment	\$117	\$1,076	\$1,400	\$1,820	\$2,500
55410	Subscriptions	\$269	\$1,169	\$850	\$430	\$672
55411	Dues & Registrations	\$1,645	\$830	\$2,335	\$2,335	\$2,440
55430	Employee Development	\$418	\$1,000	\$0	\$0	\$1,500
55431	Employee Education Incentive	\$1,460	\$1,500	\$1,500	\$1,500	\$1,500
55441	Accreditation	\$0	\$0	\$5,000	\$5,000	\$5,000
	<b>Total Operating</b>	<b>\$26,662</b>	<b>\$418,931</b>	<b>\$451,432</b>	<b>\$456,894</b>	<b>\$460,534</b>
	<b>Total Capital Lease</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64000	Equipment-General	\$8,178	\$0	\$7,855	\$7,490	\$0
64200	Data Processing Equipment	\$0	\$0	\$0	\$0	\$2,600
	<b>Total Capital</b>	<b>\$8,178</b>	<b>\$0</b>	<b>\$7,855</b>	<b>\$7,490</b>	<b>\$2,600</b>
	<b>TOTAL BUDGET</b>	<b>\$503,591</b>	<b>\$5,784,978</b>	<b>\$5,646,613</b>	<b>\$5,819,764</b>	<b>\$6,008,803</b>

**Data Processing Equipment:**  
Desktop Computer - replacement (2) \$2,600

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$729,814	\$0	\$0	\$0	\$0
51213	Salary Reimbursement	(\$13,884)	(\$128)	\$0	\$0	\$0
51214	Overtime Salaries	\$29,644	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$56,591	\$0	\$0	\$0	\$0
52310	Health/Life Insurance/ Dis Ins	\$82,508	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$20,246	\$0	\$0	\$0	\$0
52330	Pension Expense - DB	\$186,656	\$0	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$1,091,575</b>	<b>(\$128)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
52930	81032 Miscellaneous	\$0	\$0	\$0	\$9,700	\$0
54110	Telephone	\$6,727	\$1,303	\$3,615	\$3,615	\$3,110
54410	Equipment Rental	\$408	\$408	\$0	\$0	\$0
54632	Software Maint/Licenses	\$0	\$0	\$2,200	\$2,200	\$4,720
54650	Repair & Maintenance - Vehicles	\$1,550	\$0	\$0	\$0	\$0
55110	Office Supplies	\$477	\$630	\$1,300	\$1,300	\$1,100
55120	Computer / Printer / Fax	\$768	\$572	\$990	\$0	\$0
55210	Fuel & Oil (FY12 consolidated in 2110)	\$26,004	\$0	\$0	\$0	\$0
55220	Tires & Filters	\$1,889	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$7,021	\$5,932	\$4,900	\$4,900	\$6,490
55240	Uniforms	\$7,800	\$328	\$8,900	\$1,240	\$8,900
55270	Small Tools & Equipment	\$2,843	\$1,662	\$0	\$0	\$2,630
55278	Software Systems	\$0	\$0	\$145	\$145	\$0
55290	Protective Clothing	\$907	\$2,866	\$0	\$1,500	\$0
55430	Employee Development	\$2,443	\$0	\$0	\$0	\$3,000
	<b>Total Operating</b>	<b>\$58,837</b>	<b>\$13,701</b>	<b>\$22,050</b>	<b>\$24,600</b>	<b>\$29,950</b>
64000	Equipment-General	\$7,557	\$4,564	\$8,380	\$8,249	\$2,300
64100	Vehicles	\$0	\$47,100	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$7,557</b>	<b>\$51,664</b>	<b>\$8,380</b>	<b>\$8,249</b>	<b>\$2,300</b>
	<b>TOTAL BUDGET</b>	<b>\$1,157,969</b>	<b>\$65,237</b>	<b>\$30,430</b>	<b>\$32,849</b>	<b>\$32,250</b>

**Data Processing Equipment:**  
Desktop Computer - replacement (2) \$2,300

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$170,379	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$11,013	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$13,562	\$0	\$0	\$0	\$0
52310	Health/Life Insurance/ Dis Ins	\$23,374	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$5,019	\$0	\$0	\$0	\$0
52330	Pension Expense - DB	\$44,286	\$0	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$267,633</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
53410	Billing Services Cost	\$0	\$1,200	\$1,200	\$1,200	\$1,200
54010	Travel & Per Diem	\$0	\$20,553	\$10,000	\$10,000	\$10,000
54110	Telephone	\$1,785	\$0	\$0	\$0	\$0
54310	Utility Services	\$1,131	\$193	\$0	\$1,500	\$0
54630	Repair & Maintenance - Equip	\$0	\$197	\$0	\$0	\$0
54632	Software Maint/Licenses	\$0	\$174	\$300	\$300	\$300
54650	Repair & Maintenance - Vehicles	\$1,633	\$0	\$0	\$0	\$0
54730	Printing Expense	\$1,353	\$296	\$1,700	\$1,700	\$1,700
54800	Promotional Activities	\$5,778	\$5,116	\$6,550	\$6,550	\$3,800
54810	Employee Relations	\$106	\$646	\$750	\$750	\$750
54891	Community Youth Organization	\$2,690	\$3,229	\$3,325	\$3,325	\$3,325
55110	Office Supplies	\$376	\$745	\$825	\$825	\$825
55120	Computer / Printer / Fax	\$546	\$782	\$800	\$800	\$775
55210	Fuel & Oil (FY12 consolidated in 2110)	\$2,669	\$0	\$0	\$0	\$0
55220	Tires & Filters	\$928	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$6,264	\$9,609	\$9,420	\$9,420	\$6,000
55240	Uniforms	\$2,388	\$5,087	\$4,770	\$4,520	\$4,520
55270	Small Tools & Equipment	\$3,867	\$1,141	\$725	\$725	\$725
55278	Software Systems	\$1,168	\$1,188	\$1,200	\$1,200	\$0
55290	Protective Clothing	\$0	\$1,000	\$1,000	\$1,000	\$1,000
55411	Dues & Registrations	\$60	\$150	\$0	\$0	\$0
55430	Employee Development	\$840	\$24,119	\$0	\$5,000	\$16,530
55431	Employee Education Incentive	\$0	\$934	\$1,500	\$1,500	\$3,000
55441	Accreditation	\$0	\$4,965	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$33,582</b>	<b>\$81,324</b>	<b>\$44,065</b>	<b>\$50,315</b>	<b>\$54,450</b>
	<b>Total Capital Lease</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64000	Equipment-General	\$0	\$13,055	\$16,355	\$15,666	\$0
64100	Vehicles	\$0	\$41,839	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$0</b>	<b>\$54,894</b>	<b>\$16,355</b>	<b>\$15,666</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$301,215</b>	<b>\$136,218</b>	<b>\$60,420</b>	<b>\$65,981</b>	<b>\$54,450</b>

Account Number	Description of Expenditure	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
51210	Regular Salaries	\$1,607,402	\$361	\$0	\$0	\$0
51213	Salary Reimbursement	(\$32,116)	\$0	\$0	\$0	0
51214	Overtime Salaries	\$70,831	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$123,343	\$0	\$0	\$0	\$0
52310	Health/Life Insurance/ Dis Ins	\$200,019	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$46,691	\$0	\$0	\$0	\$0
52330	Pension Expense - DB	\$400,137	\$0	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$2,416,307</b>	<b>\$361</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
54110	Telephone	\$2,746	\$230	\$0	\$0	\$0
54630	Repair & Maintenance - Equip	\$0	\$0	\$0	\$0	\$7,000
54650	Repair & Maintenance - Vehicles	\$20,654	\$2,533	\$0	\$4,578	\$0
54730	Printing Expense	\$0	\$0	\$0	\$0	\$575
55110	Office Supplies	\$954	\$1,190	\$1,200	\$1,200	\$1,200
55120	Computer / Printer / Fax	\$276	\$125	\$350	\$350	\$750
55210	Fuel & Oil (FY12 consolidated in 2110)	\$129,020	\$0	\$0	\$0	\$0
55220	Tires & Filters	\$8,973	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$2,161	\$2,250	\$2,250	\$6,559	\$1,875
55240	Uniforms	\$15,066	\$12,925	\$14,000	\$14,000	\$14,000
55270	Small Tools & Equipment	\$9,692	\$12,662	\$8,000	\$14,689	\$8,000
55278	Software Systems	\$500	\$0	\$0	\$0	\$0
55290	Protective Clothing	\$4,143	\$4,900	\$0	\$0	\$9,100
55430	Employee Development	\$10,613	\$0	\$1,500	\$1,500	\$0
55431	Employee Education Incentive	\$1,500	\$1,500	\$6,000	\$7,500	\$6,000
	<b>Total Operating</b>	<b>\$206,298</b>	<b>\$38,530</b>	<b>\$33,300</b>	<b>\$50,376</b>	<b>\$48,500</b>
64000	Equipment-General	\$60,274	\$35,096	\$56,360	\$57,935	\$0
64100	Vehicles	\$257,733	\$146,094	\$0	\$328,425	\$135,000
64200	Data Processing Equipment	\$0	\$0	\$0	\$0	\$4,600
	<b>Total Capital</b>	<b>\$318,007</b>	<b>\$181,190</b>	<b>\$56,360</b>	<b>\$386,360</b>	<b>\$139,600</b>
	<b>TOTAL BUDGET</b>	<b>\$2,940,612</b>	<b>\$220,081</b>	<b>\$89,660</b>	<b>\$436,736</b>	<b>\$188,100</b>

**Data Processing Equipment:**  
Desktop Computer - replacement (4) \$4,600

**Vehicles:**  
Replacement Vehicles (5) \$135,000

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$558,936	\$314,636	\$345,335	\$363,757	\$324,837
51213	Salary Reimbursement	(\$10,238)	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$42,816	\$28,993	\$14,049	\$14,049	\$25,386
52110	F.I.C.A. Taxes-City Portion	\$44,951	\$26,208	\$27,493	\$27,493	\$26,792
52310	Health/Life Insurance/ Dis Ins	\$70,963	\$37,336	\$57,193	\$57,193	\$51,572
52320	Workers' Comp. Insurance	\$5,471	\$1,031	\$580	\$580	\$469
52330	Pension Expense - DB	\$123,151	\$58,082	\$56,352	\$56,352	\$56,265
52336	Pension Expense - DC	\$0	\$0	\$0	\$0	\$4,471
	<b>Total Payroll</b>	<b>\$836,050</b>	<b>\$466,286</b>	<b>\$501,002</b>	<b>\$519,424</b>	<b>\$489,792</b>
54110	Telephone	\$41,379	\$40,466	\$39,808	\$39,808	\$39,808
54630	Repair & Maintenance - Equip	\$0	\$0	\$0	\$500	\$0
54632	Software Maint/Licenses	\$5,899	\$6,323	\$5,495	\$5,495	\$5,555
54633	Maint Agreement / Contracts	\$0	\$795	\$0	\$0	\$0
54640	Repair & Maintenance - Comm	\$1,381	\$3,084	\$6,500	\$5,500	\$6,500
54650	Repair & Maintenance - Vehicles	\$1,210	\$0	\$0	\$0	\$0
54720	Copy Machine Supplies	\$9,899	\$7,754	\$6,930	\$7,930	\$7,330
54810	Employee Relations	\$348	\$0	\$0	\$0	\$0
55110	Office Supplies	\$677	\$1,352	\$1,200	\$1,200	\$800
55120	Computer / Printer / Fax	\$1,237	\$0	\$2,500	\$2,000	\$2,500
55210	Fuel & Oil (FY12 consolidated in 2110)	\$10,927	\$0	\$0	\$0	\$0
55220	Tires & Filters	\$520	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$1,441	\$1,135	\$1,250	\$531	\$1,000
55240	Uniforms	\$1,467	\$525	\$1,750	\$1,500	\$1,500
55270	Small Tools & Equipment	\$1,052	\$837	\$1,000	\$1,000	\$1,000
55278	Software Systems	\$1,763	\$569	\$7,650	\$7,650	\$500
55290	Protective Clothing	\$0	\$0	\$908	\$908	\$0
55430	Employee Development	\$2,579	\$0	\$0	\$0	\$0
55431	Employee Education Incentive	\$0	\$0	\$1,500	\$0	\$0
	<b>Total Operating</b>	<b>\$81,779</b>	<b>\$62,840</b>	<b>\$76,491</b>	<b>\$74,022</b>	<b>\$66,493</b>
	<b>Total Capital Lease</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64000	Equipment-General	\$0	\$0	\$7,855	\$7,491	\$0
64200	Data Processing Equipment	\$3,757	\$0	\$2,400	\$2,443	\$1,150
68100	Intangibles	\$2,228	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$5,985</b>	<b>\$0</b>	<b>\$10,255</b>	<b>\$9,934</b>	<b>\$1,150</b>
	<b>TOTAL BUDGET</b>	<b>\$923,814</b>	<b>\$529,126</b>	<b>\$587,748</b>	<b>\$603,380</b>	<b>\$557,435</b>

**Data Processing Equipment:**  
Desktop Computer - replacement (1) \$1,150

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$141,368	\$0	\$0	\$0	\$0
51213	Salary Reimbursement	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$436	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$10,934	\$0	\$0	\$0	\$0
52310	Health/Life Insurance/ Dis Ins	\$13,247	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$3,607	\$0	\$0	\$0	\$0
52330	Pension Expense - DB	\$34,696	\$0	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$204,288</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
54110	Telephone	\$1,430	\$0	\$0	\$0	\$0
54310	Utility Services	\$53,579	\$0	\$0	\$0	\$0
54630	Repair & Maintenance - Equip	\$16,445	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$384	\$0	\$0	\$0	\$0
54660	Repair & Maintenance - Building	\$19,943	\$0	\$0	\$0	\$0
54730	Printing Expense	\$2,362	\$0	\$0	\$0	\$0
55110	Office Supplies	\$961	\$0	\$0	\$0	\$0
55120	Computer / Printer / Fax	\$101	\$0	\$0	\$0	\$0
55210	Fuel & Oil	\$5,704	\$0	\$0	\$0	\$0
55220	Tires & Filters	\$520	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$2,756	\$0	\$0	\$0	\$0
55240	Uniforms	\$596	\$0	\$0	\$0	\$0
55260	Janitorial Supplies	\$3,881	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$1,067	\$0	\$0	\$0	\$0
55290	Protective Clothing	\$0	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$196	\$0	\$0	\$0	\$0
55420	Operational Books	\$1,125	\$0	\$0	\$0	\$0
55430	Employee Development	\$369	\$0	\$0	\$0	\$0
55431	Employee Education Incentive	\$290	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$111,709</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64000	Equipment-General	\$7,467		\$0		
	<b>Total Capital</b>	<b>\$7,467</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$323,464</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Account Number	Description of Expenditure	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
51210	Regular Salaries	\$274,993	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$4,504	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$20,903	\$0	\$0	\$0	\$0
52310	Health/Life Insurance/ Dis Ins	\$27,645	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$6,278	\$0	\$0	\$0	\$0
52330	Pension Expense - DB	\$67,878	\$0	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$402,201</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
53180	Consulting	\$0	\$500	\$0	\$3,500	\$0
53410	Billing Services Cost	\$63,701	\$14,546	\$0	\$0	\$0
54110	Telephone	\$1,395	\$0	\$0	\$0	\$0
54210	Postage	\$6,178	\$2,915	\$2,500	\$2,500	\$3,000
54382	Lot Cleaning <sup>1</sup>	\$9,050	\$3,464	\$3,000	\$4,534	\$3,000
54630	Repair & Maintenance - Equip	\$0	\$160	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$957	\$0	\$0	\$0	\$0
54730	Printing Expense	\$780	\$1,552	\$1,500	\$1,500	\$1,500
54920	Legal Advertising	\$0	\$480	\$1,000	\$500	\$1,000
54950	Recording Fee	\$1,082	\$489	\$750	\$250	\$250
55110	Office Supplies	\$617	\$429	\$0	\$0	\$0
55120	Computer / Printer / Fax	\$498	\$571	\$0	\$0	\$0
55210	Fuel & Oil (FY12 consolidated in 2110)	\$12,428	\$0	\$0	\$0	\$0
55220	Tires & Filters	\$342	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$561	\$240	\$0	\$0	\$0
55240	Uniforms	\$828	\$749	\$750	\$950	\$800
55270	Small Tools & Equipment	\$389	\$614	\$0	\$1,028	\$0
55411	Dues & Registrations	\$580	\$236	\$0	\$0	\$0
55430	Employee Development	\$1,579	\$0	\$2,700	\$2,789	\$2,300
	<b>Total Operating</b>	<b>\$100,965</b>	<b>\$26,945</b>	<b>\$12,200</b>	<b>\$17,551</b>	<b>\$11,850</b>
64000	Equipment-General	\$0	\$0	\$7,855	\$12,531	\$0
64100	Vehicles	\$0	\$17,613	\$0	\$0	\$0
64200	Data Processing Equipment	\$0	\$0	\$0	\$0	\$1,300
	<b>Total Capital</b>	<b>\$0</b>	<b>\$17,613</b>	<b>\$7,855</b>	<b>\$12,531</b>	<b>\$1,300</b>
	<b>TOTAL BUDGET</b>	<b>\$503,166</b>	<b>\$44,558</b>	<b>\$20,055</b>	<b>\$30,082</b>	<b>\$13,150</b>

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

Note: Public nuisance lien assessments (unbudgeted) may partially mitigate expenditures

**CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET**

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

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

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$254,037	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$11,912	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$19,709	\$0	\$0	\$0	\$0
52310	Health/Life Insurance/ Dis Ins	\$29,852	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$7,172	\$0	\$0	\$0	\$0
52330	Pension Expense - DB	\$64,340	\$0	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$387,022</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
54110	Telephone	\$540	\$0	\$0	\$0	\$0
54630	Repair & Maintenance - Equip	\$555	\$2,532	\$2,900	\$2,900	\$2,500
54632	Software Maint/Licenses	\$0	\$1,304	\$0	\$0	\$300
54650	Repair & Maintenance - Vehicles	\$2,834	\$5,204	\$4,800	\$4,800	\$4,400
55210	Fuel & Oil (FY12 consolidated in 2110)	\$2,766	\$0	\$0	\$0	\$0
55220	Tires & Filters	\$1,561	\$425	\$3,700	\$3,700	\$3,050
55230	Operating Supplies	\$273	\$1,755	\$1,960	\$1,960	\$1,960
55240	Uniforms	\$990	\$6,226	\$7,280	\$7,280	\$4,880
55270	Small Tools & Equipment	\$3,526	\$3,802	\$0	\$0	\$1,860
55290	Protective Clothing	\$454	\$1,400	\$0	\$0	\$700
55430	Employee Development	\$840	\$0	\$0	\$0	\$0
55431	Employee Education Incentive	\$0	\$0	\$1,500	\$1,500	\$1,500
	<b>Total Operating</b>	<b>\$14,339</b>	<b>\$22,648</b>	<b>\$22,140</b>	<b>\$22,140</b>	<b>\$21,150</b>
	<b>Total Capital Lease</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64000	Equipment-General	\$0	\$17,000	\$0	\$0	\$1,500
64100	Vehicles	\$45,879	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$45,879</b>	<b>\$17,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,500</b>
	<b>TOTAL BUDGET</b>	<b>\$447,240</b>	<b>\$39,648</b>	<b>\$22,140</b>	<b>\$22,140</b>	<b>\$22,650</b>

This division was assimilated into division 2119, effective FY 2012.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$95,094	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$1,527	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$7,357	\$0	\$0	\$0	\$0
52310	Health/Life Insurance/ Dis Ins	\$5,969	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$2,634	\$0	\$0	\$0	\$0
52330	Pension Expense - DB	\$23,328	\$0	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$135,909</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
54630	Repair & Maintenance - Equip	\$832	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$271	\$0	\$0	\$0	\$0
55210	Fuel & Oil	\$8,879	\$0	\$0	\$0	\$0
55220	Tires & Filters	\$840	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$1,130	\$0	\$0	\$0	\$0
55240	Uniforms	\$791	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$495	\$0	\$0	\$0	\$0
55430	Employee Development	\$495	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$13,733</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital Lease</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$149,642</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This division was assimilated into division 2110, effective FY 2012.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$104,110	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$3,191	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$8,272	\$0	\$0	\$0	\$0
52310	Health/Life Insurance/ Dis Ins	\$6,014	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$2,954	\$0	\$0	\$0	\$0
52330	Pension Expense - DB	\$26,167	\$0	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$150,708</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
54010	Travel & Per Diem	\$8,915	\$0	\$0	\$0	\$0
54110	Telephone	\$1,080	\$0	\$0	\$0	\$0
54630	Repair & Maintenance - Equip	\$184	\$0	\$0	\$0	\$0
54632	Software Maint/Licenses	\$730	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$157	\$0	\$0	\$0	\$0
55110	Office Supplies	\$44	\$0	\$0	\$0	\$0
55210	Fuel & Oil	\$8,057	\$0	\$0	\$0	\$0
55220	Tires & Filters	\$957	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$2,531	\$0	\$0	\$0	\$0
55240	Uniforms	\$1,523	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$1,418	\$0	\$0	\$0	\$0
55290	Protective Clothing	\$914	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$150	\$0	\$0	\$0	\$0
55430	Employee Development	\$490	\$0	\$0	\$0	\$0
55441	Accreditation	\$4,363	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$31,513</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital Lease</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$182,221</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

On October 2, 2008, the Fire Department was consolidated with Seminole County. Sixteen (16) firefighters opted to remain in the City of Winter Springs' pension plan. This expenditure budget represents a pension subsidy related to the employer contribution for the remaining firefighters which results from a present reduction in the FRS funding rate which the County is required to remit to the City.

<b><u>EXPENDITURES</u></b>	<b>FY 10/11 Actual</b>	<b>FY 11/12 Actual</b>	<b>Original FY 12/13 Budget</b>	<b>Revised FY 12/13 Budget</b>	<b>FY 13/14 Budget</b>
Personal Services	\$83,231	\$36,764	\$55,000	\$55,000	\$65,500
Operating Expenses	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$83,231</b>	<b>\$36,764</b>	<b>\$55,000</b>	<b>\$55,000</b>	<b>\$65,500</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
52330	Pension Expense	\$83,231	\$36,764	\$55,000	\$55,000	\$65,500
	<b>Total Payroll</b>	<b>\$83,231</b>	<b>\$36,764</b>	<b>\$55,000</b>	<b>\$55,000</b>	<b>\$65,500</b>
	<b>Total Operating</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL BUDGET</b>	<b>\$83,231</b>	<b>\$36,764</b>	<b>\$55,000</b>	<b>\$55,000</b>	<b>\$65,500</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
52330	Pension Expense	\$83,231	\$36,764	\$55,000	\$55,000	\$65,500
	<b>Total Payroll</b>	\$83,231	\$36,764	\$55,000	\$55,000	\$65,500
	<b>Total Operating</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL BUDGET</b>	\$83,231	\$36,764	\$55,000	\$55,000	\$65,500

<u>EXPENDITURES</u>	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
Personal Services	\$1,007,499	\$902,838	\$1,006,475	\$1,057,919	\$1,036,718
Operating Expenses	\$729,530	\$710,356	\$777,460	\$765,114	\$792,323
Transfers	\$422	\$0	\$0	\$995	\$0
Capital Outlay	\$42,344	\$13,786	\$19,900	\$21,155	\$67,450
<b>TOTAL EXPENDITURES</b>	<b>\$1,779,795</b>	<b>\$1,626,980</b>	<b>\$1,803,835</b>	<b>\$1,845,183</b>	<b>\$1,896,491</b>
<b><u>AUTHORIZED PERSONNEL</u></b> - in Full-Time Equivalent Units - FTEs; PT designates part-time positions (italics)					
<b><u>Administration - 7200</u></b>					
Parks & Recreation Director	1	1	1		1
Administrative Secretary	1	1	1		1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>		<b>2</b>
<b><u>Athletics - 7210</u></b>					
Recreation Supervisor	1	-	-		-
Park/Recreation Superintendant (moved to 7230)	-	1	-		-
Program Coordinator (Sports)	1	1	1		1
Park Ranger (PT) Parks & N/W	4.15	5.11	5.23		5.46
<b>Total</b>	<b>6.15</b>	<b>7.11</b>	<b>6.23</b>		<b>6.46</b>
<b><u>Parks and Grounds - 7230</u></b>					
Park/Recreation Superintendent	1	-	1		1
Park Ranger (PT)	3.00	3.65	2.19		1.95
Parks Supervisor	-	1	1		1
Crew Chief	1	-	-		-
Irrigation Worker	0.70	1	-		-
Lead Maintenance Worker	1	1	1		1
Maintenance Worker	3	2	2		1
Maintenance Worker (PT)	-	-	1.46		1.46
Mechanic	1	1	1		1
Turf Manager	-	-	-		1
Spray Technician	1	-	-		-
<b>Total</b>	<b>11.70</b>	<b>9.65</b>	<b>9.65</b>		<b>9.41</b>
<b><u>Programs / Specials - 7240</u></b>					
Program Supervisor	1	-	-		-
Program Coordinator (Events)	-	1	1		1
Guest Services Rep (PT)	0.75	0.73	0.73		0.73
Maintenance Worker (PT)	0.75	0.73	0.73		0.73
<b>Total</b>	<b>2.50</b>	<b>2.46</b>	<b>2.46</b>		<b>2.46</b>
<b><u>Seniors - 7250</u></b>					
Senior Center Manager	1	1	1		1
Customer Service Rep	-	1	-		-
Program Coordinator (Senior)	-	1	1		1
Aquatics Specialist	-	0.73	1		1
Office Assistant (PT)	0.84	-	-		-
Maint Worker (PT)	0.84	0.73	0.73		0.73
<b>Total</b>	<b>2.68</b>	<b>4.46</b>	<b>3.73</b>		<b>3.73</b>
<b><u>Senior Center Pool - 7251</u></b>					
Therapy-Pool Attendant	1	-	-		-
<b><u>Hound Ground - 7270</u></b>					
Maintenance Worker	0.30	-	-		-
<b><u>Splash Playgrounds - 7280</u></b>					
Maint/Monitor (PT)	2.77	-	-		-
<b>TOTAL AUTHORIZED PERSONNEL</b>	<b>29.10</b>	<b>25.68</b>	<b>24.07</b>		<b>24.06</b>

Account Number	Description of Expenditure	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
51210	Regular Salaries	\$703,067	\$615,986	\$702,892	\$739,783	\$700,094
	Summer Camp - all inclusive payroll cost	\$18,964	\$22,868	\$0	\$27,526	\$0
51214	Overtime Salaries	\$20,054	\$17,376	\$42,846	\$29,873	\$42,909
52110	F.I.C.A. Taxes-City Portion	\$54,868	\$49,738	\$55,441	\$55,441	\$55,190
52310	Health/Life Insurance/Dis Ins	\$66,578	\$83,301	\$102,255	\$102,255	\$114,591
52320	Workers' Comp. Insurance	\$16,865	\$13,894	\$15,123	\$15,123	\$14,026
52330	Pension - DB	\$127,103	\$98,759	\$85,107	\$82,714	\$103,036
52336	Pension - DC	\$0	\$916	\$2,811	\$5,204	\$6,872
	<b>Total Payroll</b>	<b>\$1,007,499</b>	<b>\$902,838</b>	<b>\$1,006,475</b>	<b>\$1,057,919</b>	<b>\$1,036,718</b>
53140	Pre-Employment/Physicals	\$934	\$490	\$800	\$860	\$800
53188	Outside Services	\$159,400	\$202,586	\$195,000	\$140,170	\$112,388
53411	Bank Charges	\$1,457	\$0	\$2,500	\$2,500	\$2,500
54010	Travel & Per Diem	\$267	\$273	\$1,800	\$1,540	\$300
54020	Automobile Allowance	\$161	\$0	\$0	\$0	\$0
54110	Telephone	\$3,729	\$3,074	\$4,080	\$4,080	\$4,560
54210	Postage	\$422	\$413	\$1,000	\$1,000	\$500
54310	Utility Services	\$141,631	\$137,924	\$143,600	\$143,600	\$123,600
54410	Equipment Rental	\$5,136	\$5,256	\$9,300	\$7,300	\$6,300
54502	Cash Over / Short	\$5	(\$3)	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$37,675	\$34,992	\$34,500	\$31,500	\$34,500
54633	Maintenance Agreements/Contracts	\$0	\$2,990	\$7,100	\$7,100	\$7,100
54650	Repair & Maintenance - Vehicles	\$6,859	\$2,909	\$7,000	\$6,005	\$6,000
54660	Repair & Maintenance - Building	\$27,413	\$35,750	\$31,900	\$40,015	\$53,500
54682	Repair & Maintenance - Grounds	\$132,111	\$94,027	\$94,500	\$151,350	\$201,000
54687	Repair & Maintenance - Irrigation	\$3,000	\$11,522	\$10,000	\$10,000	\$10,000
54720	Copy Machine Supplies	\$0	\$0	\$550	\$550	\$550
54730	Printing Expense	\$2,600	\$2,616	\$3,825	\$3,625	\$3,325
54800	Promotional Activities - Programs	\$2,854	\$2,423	\$3,000	\$3,000	\$3,000
54800	90100 Promotional - July 4th	\$20,487	\$18,700	\$10,000	\$13,000	\$10,000
54800	90200 Promotional - Tree Lighting	\$4,295	\$2,725	\$0	\$3,340	\$0
54800	90500 Promotional - Fall Event	\$5,273	\$4,327	\$0	\$3,400	\$0
54800	91000 Promo - Spring Festival	\$0	\$536	\$0	\$2,300	\$0
54850	Scholarship Expense	\$370	\$520	\$2,000	\$2,000	\$2,000
54880	Summer Camp Program	\$18,427	\$13,961	\$53,000	\$25,474	\$53,000
54890	League and Field Rental Expense	\$66,393	\$54,899	\$72,000	\$72,000	\$72,000
54920	Legal Advertising	\$311	\$0	\$100	\$100	\$100
54930	Classified Advertising	\$0	\$419	\$0	\$0	\$0
55110	Office Supplies	\$3,022	\$1,943	\$2,400	\$2,400	\$2,200
55120	Computer / Fax / Printer Expense	\$3,111	\$3,280	\$4,105	\$3,605	\$3,300
55210	Fuel & Oil	\$16,999	\$18,522	\$17,550	\$17,550	\$17,550
55220	Tires & Filters	\$1,288	\$640	\$2,000	\$2,000	\$2,000
55230	Operating Supplies	\$6,192	\$6,589	\$7,300	\$7,300	\$6,300
55240	Uniforms	\$2,994	\$3,154	\$4,000	\$3,800	\$3,000
55260	Janitorial Supplies	\$17,026	\$14,264	\$14,500	\$14,500	\$16,000
55270	Small Tools & Equipment	\$26,414	\$16,574	\$19,900	\$21,300	\$20,900
55278	Software	\$0	\$143	\$2,200	\$1,100	\$2,200
55285	Pool/Splash Playground Chemicals	\$3,110	\$3,053	\$5,000	\$5,000	\$4,000
55290	Protective Clothing	\$1,615	\$800	\$2,100	\$2,100	\$1,100
55410	Subscriptions	\$69	\$68	\$450	\$450	\$250
55411	Dues & Registrations	\$4,845	\$3,458	\$4,650	\$4,650	\$4,250
55430	Employee Development	\$1,635	\$4,539	\$3,750	\$3,550	\$2,250
	<b>Total Operating</b>	<b>\$729,530</b>	<b>\$710,356</b>	<b>\$777,460</b>	<b>\$765,114</b>	<b>\$792,323</b>
58105	Transfer to W&S - Events Overtime	\$318	\$0	\$0	\$995	\$0
58115	Transfer to Stormwater - Events Overtime	\$104	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$422</b>	<b>\$0</b>	<b>\$0</b>	<b>\$995</b>	<b>\$0</b>
63000	Improvements	\$0	\$3,499	\$8,000	\$4,075	\$20,000
64000	Equipment-General	\$32,631	\$3,688	\$7,900	\$13,080	\$15,000
64200	Data Processing Equipment	\$913	\$6,599	\$4,000	\$4,000	\$7,450
64400	Machinery	\$8,800	\$0	\$0	\$0	\$0
68100	Intangibles	\$0	\$0	\$0	\$0	\$25,000
	<b>Total Capital</b>	<b>\$42,344</b>	<b>\$13,786</b>	<b>\$19,900</b>	<b>\$21,155</b>	<b>\$67,450</b>
	<b>TOTAL PARKS &amp; REC BUDGET</b>	<b>\$1,779,795</b>	<b>\$1,626,980</b>	<b>\$1,803,835</b>	<b>\$1,845,183</b>	<b>\$1,896,491</b>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$130,306	\$114,851	\$114,380	\$119,317	\$114,380
51214	Overtime Salaries	\$1,063	\$959	\$1,535	\$1,535	\$1,535
52110	F.I.C.A. Taxes-City Portion	\$9,689	\$7,926	\$8,941	\$8,941	\$8,905
52310	Health/Life Insurance/Dis Ins	\$12,547	\$17,468	\$20,523	\$20,523	\$20,675
52320	Workers' Comp. Insurance	\$1,912	\$910	\$189	\$189	\$156
52330	Pension - DB	\$31,896	\$24,605	\$22,140	\$22,140	\$28,979
	<b>Total Payroll</b>	<b>\$187,413</b>	<b>\$166,719</b>	<b>\$167,708</b>	<b>\$172,645</b>	<b>\$174,630</b>
53411	Bank Charges	\$1,457	\$0	\$2,500	\$2,500	\$2,500
54010	Travel & Per Diem	\$209	\$248	\$600	\$600	\$60
54020	Automobile Allowance	\$161	\$0	\$0	\$0	\$0
54110	Telephone	\$725	\$1,154	\$1,200	\$1,200	\$1,200
54210	Postage	\$0	\$47	\$200	\$200	\$100
54410	Equipment Rental	\$2,188	\$2,131	\$2,500	\$2,500	\$2,500
54660	Repair & Maintenance - Building	\$295	\$285	\$1,400	\$1,400	\$1,400
54730	Printing Expense	\$0	\$0	\$200	\$200	\$200
54920	Legal Advertising	\$0	\$0	\$100	\$100	\$100
55110	Office Supplies	\$1,797	\$1,387	\$1,800	\$1,800	\$1,800
55120	Computer / Fax / Printer Expense	\$1,982	\$1,803	\$2,000	\$1,500	\$1,200
55230	Operating Supplies	\$360	\$404	\$500	\$500	\$300
55260	Janitorial Supplies	\$128	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$775	\$419	\$500	\$500	\$500
55278	Software	\$0	\$143	\$2,000	\$900	\$2,000
55290	Protective Clothing	\$0	\$0	\$100	\$100	\$0
55410	Subscriptions	\$49	\$36	\$300	\$300	\$150
55411	Dues & Registrations	\$501	\$831	\$1,000	\$1,000	\$700
55430	Employee Development	\$545	\$2,684	\$1,000	\$1,000	\$750
	<b>Total Operating</b>	<b>\$11,172</b>	<b>\$11,572</b>	<b>\$17,900</b>	<b>\$16,300</b>	<b>\$15,460</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64200	Data Processing Equipment	\$913	\$5,486	\$0	\$0	\$0
68100	Intangibles	\$0	\$0	\$0	\$0	\$25,000
	<b>Total Capital</b>	<b>\$913</b>	<b>\$5,486</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,000</b>
	<b>TOTAL BUDGET</b>	<b>\$199,498</b>	<b>\$183,777</b>	<b>\$185,608</b>	<b>\$188,945</b>	<b>\$215,090</b>

**Intangibles:**  
Recreation software \$25,000

Effective with FY 2012, division 7211 - Athletic Leagues was assimilated into 7210 - Athletics.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$141,573	\$151,660	\$133,864	\$144,111	\$140,338
51214	Overtime Salaries	\$2,158	\$2,292	\$1,520	\$1,520	\$1,520
52110	F.I.C.A. Taxes-City Portion	\$11,011	\$11,811	\$10,431	\$10,431	\$10,926
52310	Health/Life Insurance/Dis Ins	\$5,859	\$12,413	\$7,120	\$7,120	\$8,517
52320	Workers' Comp. Insurance	\$3,392	\$3,484	\$3,350	\$3,350	\$3,274
52330	Pension - DB	\$15,494	\$15,634	\$6,095	\$6,095	\$7,978
	<b>Total Payroll</b>	<b>\$179,487</b>	<b>\$197,294</b>	<b>\$162,380</b>	<b>\$172,627</b>	<b>\$172,553</b>
53140	Pre-Employment/Physicals	\$81	\$75	\$200	\$200	\$200
54010	Travel & Per Diem	\$0	\$0	\$200	\$200	\$60
54110	Telephone	\$720	\$1,280	\$960	\$960	\$960
54890	XXXXX League & Field Rental	\$0	\$34,972	\$54,000	\$54,000	\$51,000
55110	Office Supplies	\$191	\$0	\$0	\$0	\$0
55240	Uniforms	\$1,000	\$945	\$1,000	\$1,000	\$500
55270	Small Tools & Equipment	\$518	\$368	\$500	\$500	\$500
55278	Software	\$0	\$0	\$200	\$200	\$200
55290	Protective Clothing	\$197	\$196	\$200	\$200	\$200
55411	Dues & Registrations	\$425	\$515	\$500	\$500	\$400
55430	Employee Development	\$414	\$465	\$600	\$600	\$400
	<b>Total Operating</b>	<b>\$3,546</b>	<b>\$38,816</b>	<b>\$58,360</b>	<b>\$58,360</b>	<b>\$54,420</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64200	Data Processing Equipment	\$0	\$0	\$0	\$0	\$1,050
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,050</b>
	<b>TOTAL BUDGET</b>	<b>\$183,033</b>	<b>\$236,110</b>	<b>\$220,740</b>	<b>\$230,987</b>	<b>\$228,023</b>

**Associated Revenues:**

347201	League Fees prev #349100 <sup>1</sup>					\$31,000
347205	Sport Camps prev #349500					\$0
347206	Field Rental (prev #347201)					\$16,000

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

<u>70200</u> Softball	\$27,000
<u>70201</u> Football	\$4,000
	<u>\$31,000</u>

**League/Field Expense:**

<u>70200</u> Softball	\$32,000
<u>70201</u> Football	\$7,000
General	\$12,000
	<u>\$51,000</u>

**Data Processing Equipment:**

Desktop Computer - replacement (1)	\$1,050
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Effective with FY 2012, division 7211 - Athletic Leagues was assimilated into 7210 - Athletics.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
	<b>Total Payroll</b>	\$0	\$0	\$0	\$0	\$0
54890	<u>XXXXX</u> League/Field Expense	\$44,700	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	\$44,700	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL BUDGET</b>	\$44,700	\$0	\$0	\$0	\$0

**Associated Revenues:**

347201	League Fees prev #349100 <sup>1</sup>	\$35,297	\$28,547	\$31,000	\$31,000	This cost center moved to Div #7210
347205	Sport Camps prev #349500 <sup>2</sup>	\$2,000	\$497	\$0	\$0	
347206	Field Rental (prev #347201)	\$16,840	\$17,450	\$16,000	\$16,000	

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
	<b>Total Payroll</b>	\$0	\$0	\$0	\$0	\$0
54210	Postage	\$422	\$366	\$800	\$800	\$400
54410	Equipment Rental	\$0	\$0	\$500	\$500	\$0
54730	Printing Expense	\$577	\$594	\$1,500	\$1,500	\$1,000
54890	League and Field Rental Expense	\$21,693	\$19,927	\$18,000	\$18,000	\$21,000
55230	Operating Supplies	\$1,136	\$3,301	\$3,000	\$3,000	\$2,800
55270	Small Tools & Equipment	\$1,588	\$740	\$2,500	\$2,500	\$2,500
	<b>Total Operating</b>	<b>\$25,416</b>	<b>\$24,928</b>	<b>\$26,300</b>	<b>\$26,300</b>	<b>\$27,700</b>
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$0	\$2,025	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$2,025	\$0	\$0	\$0
	<b>TOTAL BUDGET</b>	<b>\$25,416</b>	<b>\$26,953</b>	<b>\$26,300</b>	<b>\$26,300</b>	<b>\$27,700</b>
	<b>Associated Revenue:</b>					
347204	Partnership League Fees	\$56,371	\$65,784	\$66,500	\$66,500	\$66,500
	<sup>1</sup> <b>Partnership League Fee revenues:</b>					
	Orlando City Youth Soccer	\$16,500				
	Florida Kraze Krush (FKK)	\$16,500				
	WSBL	\$14,000				
	WS Babe Ruth	\$11,500				
	WS Grizzlies	\$8,000				
		<u>\$66,500</u>				

CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET

Parks & Recreation - Parks & Grounds - 7230

Effective with FY 2012, division 7270 - Hound Ground and division 7280 - Splash Playground was assimilated into 7230 - Parks & Grounds.

Account Number	Description of Expenditure	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
51210	Regular Salaries	\$250,190	\$189,680	\$275,480	\$289,486	\$266,208
51214	Overtime Salaries	\$12,866	\$9,724	\$7,889	\$5,689	\$7,952
52110	F.I.C.A. Taxes-City Portion	\$19,965	\$15,157	\$21,724	\$21,724	\$21,051
52310	Health/Life Insurance/Dis Ins	\$33,480	\$28,643	\$46,030	\$46,030	\$51,229
52320	Workers' Comp. Insurance	\$7,070	\$4,980	\$6,977	\$6,977	\$6,308
52330	Pension - DB	\$57,431	\$31,831	\$32,890	\$32,890	\$37,822
52336	Pension - DC	\$0	\$0	\$2,811	\$2,811	\$4,479
	<b>Total Payroll</b>	<b>\$381,002</b>	<b>\$280,015</b>	<b>\$393,801</b>	<b>\$405,607</b>	<b>\$395,049</b>
53140	Pre-Employment/Physicals	\$289	\$302	\$400	\$400	\$400
53188	Outside Services	\$132,153	\$173,724	\$165,000	\$119,170	\$94,388
54010	Travel & Per Diem	\$0	\$0	\$500	\$500	\$60
54110	Telephone	\$1,551	\$0	\$960	\$960	\$1,440
54310	Utility Services	\$72,355	\$77,493	\$75,000	\$75,000	\$64,000
54410	Equipment Rental	\$2,948	\$3,125	\$6,300	\$4,300	\$3,800
54502	Cash Over / Short	\$5	(\$3)	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$29,296	\$27,965	\$25,000	\$25,000	\$25,000
54633	Maintenance Agreements/Contracts	\$0	\$2,990	\$7,100	\$7,100	\$7,100
54650	Repair & Maintenance - Vehicles	\$6,859	\$2,909	\$7,000	\$6,005	\$6,000
54660	R&M - Bldg (2014 restroom renovation)	\$9,479	\$6,580	\$5,000	\$5,000	\$27,600
54682	Repair & Maintenance - Grounds	\$130,804	\$93,032	\$90,000	\$150,450	\$197,000
54687	Repair & Maintenance - Irrigation	\$3,000	\$11,522	\$10,000	\$10,000	\$10,000
54920	Legal Advertising	\$311	\$0	\$0	\$0	\$0
54930	Classified Advertising	\$0	\$419	\$0	\$0	\$0
55210	Fuel & Oil	\$15,725	\$18,112	\$17,000	\$17,000	\$17,000
55220	Tires & Filters	\$1,288	\$640	\$2,000	\$2,000	\$2,000
55230	Operating Supplies	\$2,512	\$2,215	\$3,000	\$3,000	\$2,600
55240	Uniforms	\$1,994	\$1,256	\$2,000	\$2,000	\$1,700
55260	Janitorial Supplies	\$11,997	\$9,804	\$10,000	\$10,000	\$10,000
55270	Small Tools & Equipment	\$14,954	\$8,131	\$11,000	\$11,000	\$11,000
55285	Pool/Splash Playground Chemicals	\$0	\$1,025	\$3,000	\$3,000	\$2,500
55290	Protective Clothing	\$1,418	\$604	\$1,800	\$1,800	\$900
55410	Subscriptions	\$0	\$0	\$100	\$100	\$50
55411	Dues & Registrations	\$317	\$317	\$1,000	\$1,000	\$1,000
55430	Employee Development	\$370	\$268	\$650	\$650	\$400
	<b>Total Operating</b>	<b>\$439,625</b>	<b>\$442,430</b>	<b>\$443,810</b>	<b>\$455,435</b>	<b>\$485,938</b>
58105	Transfer to W&S - Events Overtime	\$0	\$0	\$0	\$995	\$0
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$995</b>	<b>\$0</b>
63000	Improvements	\$0	\$0	\$0	\$0	\$20,000
64000	Equipment-General	\$31,247	\$1,663	\$7,900	\$13,080	\$15,000
64200	Data Processing Equipment	\$0	\$0	\$1,200	\$1,300	\$4,200
64400	Machinery	\$8,800	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$40,047</b>	<b>\$1,663</b>	<b>\$9,100</b>	<b>\$14,380</b>	<b>\$39,200</b>
	<b>TOTAL BUDGET</b>	<b>\$860,674</b>	<b>\$724,108</b>	<b>\$846,711</b>	<b>\$876,417</b>	<b>\$920,187</b>

**Associated Revenue:**

369101	70216 Misc Revenue (Banners)	Previously, Hound Ground cost center was in Division 7270	\$5,000
347515	Splash Playground Revenue	Previously, Splash Playground was in Division 7280	\$6,000

<b>Improvements:</b>		<b>Data Processing Equipment:</b>	
Fencing - CWP softball field	\$20,000	Desktop Computer - replacement (4)	\$4,200
<b>Equipment-General:</b>			
Field dragger	\$15,000		

Account Number	Description of Expenditure	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
51210	Regular Salaries	\$60,028	\$48,769	\$56,170	\$60,070	\$56,170
	Summer Camp - all inclusive payroll <sup>1</sup>	\$18,964	\$22,868	\$0	\$27,526	\$0
51214	Overtime Salaries	\$1,074	\$1,873	\$1,520	\$1,520	\$1,520
52110	F.I.C.A. Taxes-City Portion	\$4,675	\$5,624	\$4,450	\$4,450	\$4,450
52310	Health/Life Insurance/Dis Ins	\$3,789	\$6,186	\$7,120	\$7,120	\$8,517
52320	Workers' Comp. Insurance	\$1,269	\$1,682	\$1,429	\$1,429	\$1,334
52330	Pension - DB	\$5,164	\$6,347	\$6,095	\$6,095	\$7,978
	<b>Total Payroll</b>	<b>\$94,963</b>	<b>\$93,349</b>	<b>\$76,784</b>	<b>\$108,210</b>	<b>\$79,969</b>
53140	Pre-Employment/Physicals	\$84	\$35	\$100	\$100	\$100
53188	Outside Services (Janitorial)	\$0	\$350	\$0	\$0	\$0
54010	Travel & Per Diem	\$58	\$0	\$200	\$0	\$60
54110	Telephone	\$127	\$160	\$480	\$480	\$480
54310	Utility Services	\$11,279	\$10,408	\$13,000	\$13,000	\$10,000
54630	Repair & Maintenance - Equipment	\$0	\$741	\$500	\$500	\$500
54660	Repair & Maintenance - Building	\$5,780	\$14,891	\$16,000	\$20,000	\$12,000
54682	Repair & Maintenance - Grounds	\$0	\$995	\$4,500	\$900	\$4,000
54730	Printing Expense	\$1,965	\$1,851	\$2,000	\$1,800	\$2,000
54800	Promotional Activities - Programs	\$2,854	\$2,423	\$3,000	\$3,000	\$3,000
54850	Scholarship Expense	\$370	\$520	\$2,000	\$2,000	\$2,000
54880	Summer Camp Program <sup>1</sup>	\$18,427	\$13,961	\$53,000	\$25,474	\$53,000
55110	Office Supplies	\$686	\$556	\$600	\$600	\$400
55120	Computer / Fax / Printer Expense	\$144	\$180	\$405	\$405	\$400
55210	Fuel & Oil	\$1,274	\$410	\$550	\$550	\$550
55230	Operating Supplies	\$221	\$300	\$300	\$300	\$300
55260	Janitorial Supplies	\$989	\$969	\$1,000	\$1,000	\$1,500
55270	Small Tools & Equipment	\$849	\$4,138	\$1,500	\$1,500	\$2,500
55410	Subscriptions	\$20	\$32	\$50	\$50	\$50
55411	Dues & Registrations	\$200	\$235	\$250	\$250	\$350
55430	Employee Development	\$306	\$514	\$600	\$600	\$400
	<b>Total Operating</b>	<b>\$45,633</b>	<b>\$53,669</b>	<b>\$100,035</b>	<b>\$72,509</b>	<b>\$93,590</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64200	Data Processing Equipment	\$0	\$0	\$1,400	\$1,300	\$1,150
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,400</b>	<b>\$1,300</b>	<b>\$1,150</b>
	<b>TOTAL BUDGET</b>	<b>\$140,596</b>	<b>\$147,018</b>	<b>\$178,219</b>	<b>\$182,019</b>	<b>\$174,709</b>
<b>Associated Revenue:</b>						
347202	Summer Camp Program prev #349200	\$35,535	\$39,399	\$53,000	\$53,000	\$53,000
347203	Program Fees prev #349300	\$3,223	\$2,010	\$1,500	\$1,500	\$3,000

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

**Data Processing Equipment:**  
Desktop Computer - replacement (1) \$1,150

Effective FY 2012, division 7251 - Senior Center Pool was assimilated into 7250 - Seniors.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$82,846	\$111,026	\$122,998	\$126,799	\$122,998
51214	Overtime Salaries	\$1,836	\$2,528	\$5,382	\$2,382	\$5,382
52110	F.I.C.A. Taxes-City Portion	\$6,521	\$9,220	\$9,895	\$9,895	\$9,858
52310	Health/Life Insurance/Dis Ins	\$7,619	\$18,591	\$21,462	\$21,462	\$25,653
52320	Workers' Comp. Insurance	\$2,110	\$2,838	\$3,178	\$3,178	\$2,954
52330	Pension - DB	\$13,062	\$20,342	\$17,887	\$15,494	\$20,279
52336	Pension - DC	\$0	\$916	\$0	\$2,393	\$2,393
	<b>Total Payroll</b>	<b>\$113,994</b>	<b>\$165,461</b>	<b>\$180,802</b>	<b>\$181,603</b>	<b>\$189,517</b>
53140	Pre-Employment/Physicals	\$0	\$78	\$100	\$160	\$100
53188	Outside Services (bus)	\$27,247	\$28,512	\$30,000	\$21,000	\$18,000
54010	Travel & Per Diem	\$0	\$25	\$300	\$240	\$60
54110	Telephone	\$480	\$480	\$480	\$480	\$480
54310	Utility Services	\$42,787	\$50,023	\$55,600	\$55,600	\$49,600
54630	Repair & Maintenance - Equipment	\$2,748	\$6,286	\$9,000	\$6,000	\$9,000
54660	Repair & Maintenance - Building	\$6,620	\$13,994	\$9,500	\$13,615	\$12,500
54682	Repair & Maintenance - Grounds	\$422	\$0	\$0	\$0	\$0
54720	Copy Machine Supplies	\$0	\$0	\$550	\$550	\$550
54730	Printing Expense	\$0	\$171	\$125	\$125	\$125
55110	Office Supplies	\$98	\$0	\$0	\$0	\$0
55120	Computer / Fax / Printer Expense	\$785	\$1,297	\$1,700	\$1,700	\$1,700
55230	Operating Supplies	\$320	\$369	\$500	\$500	\$300
55240	Uniforms	\$0	\$953	\$1,000	\$800	\$800
55260	Janitorial Supplies	\$3,412	\$3,491	\$3,500	\$3,500	\$4,500
55270	Small Tools & Equipment	\$2,657	\$2,778	\$3,900	\$5,300	\$3,900
55285	Pool/Splash Playground Chemicals	\$100	\$2,028	\$2,000	\$2,000	\$1,500
55411	Dues & Registrations	\$0	\$1,560	\$1,900	\$1,900	\$1,800
55430	Employee Development	\$0	\$608	\$900	\$700	\$300
	<b>Total Operating</b>	<b>\$87,676</b>	<b>\$112,653</b>	<b>\$121,055</b>	<b>\$114,170</b>	<b>\$105,215</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
63000	Improvements	\$0	\$3,499	\$8,000	\$4,075	\$0
64200	Data Processing Equipment	\$0	\$1,113	\$1,400	\$1,400	\$1,050
	<b>Total Capital</b>	<b>\$0</b>	<b>\$4,612</b>	<b>\$9,400</b>	<b>\$5,475</b>	<b>\$1,050</b>
	<b>TOTAL BUDGET</b>	<b>\$201,670</b>	<b>\$282,726</b>	<b>\$311,257</b>	<b>\$301,248</b>	<b>\$295,782</b>
<b>Associated Revenue:</b>						
347505	Senior Center Annual Registrations	\$12,072	\$13,715	\$12,000	\$12,000	\$12,000
347510	Senior Center Therapy Pool Memberships					\$28,000
	<b>Data Processing Equipment:</b>					
	Desktop Computer - replacement (1)	\$1,050				

Effective FY 2012, division 7251 - Senior Center Pool was assimilated into 7250 - Seniors.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$9,150	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$445	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$742	\$0	\$0	\$0	\$0
52310	Health/Life Insurance/Dis Ins	\$1,873	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$287	\$0	\$0	\$0	\$0
52330	Pension - DB	\$2,347	\$0	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$14,844</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
53140	Pre-Employment/Physicals	\$480	\$0	\$0	\$0	\$0
54110	Telephone	\$126	\$0	\$0	\$0	\$0
54310	Utility Services	\$9,615	\$0	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$5,631	\$0	\$0	\$0	\$0
54660	Repair & Maintenance - Building	\$5,239	\$0	\$0	\$0	\$0
54730	Printing Expense	\$58	\$0	\$0	\$0	\$0
55110	Office Supplies	\$250	\$0	\$0	\$0	\$0
55120	Computer / Fax / Printer Expense	\$200	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$58	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$4,999	\$0	\$0	\$0	\$0
55285	Pool/Splash Playground Chemicals	\$1,574	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$3,082	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$31,312</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64000	Equipment-General	\$1,384	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$1,384</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$47,540</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Associated Revenue:**

347510	Senior Center Pool Memberships	\$26,673	\$27,402	\$28,000	\$28,000	This cost center moved to Div #7250
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<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51214	Overtime - Community Event Public Safety	\$0	\$0	\$25,000	\$17,227	\$25,000
	<b>Total Payroll</b>	\$0	\$0	\$25,000	\$17,227	\$25,000
54800	<u>90100</u> Promotional - July 4th	\$20,487	\$18,700	\$10,000	\$13,000	\$10,000
54800	<u>90200</u> Promotional - Tree Lighting	\$4,295	\$2,725	\$0	\$3,340	\$0
54800	<u>90500</u> Promotional - Hometown Harvest	\$5,273	\$4,327	\$0	\$3,400	\$0
54800	<u>91000</u> Promo - Spring Festival	\$0	\$536	\$0	\$2,300	\$0
	<b>Total Operating</b>	\$30,055	\$26,288	\$10,000	\$22,040	\$10,000
58105	Transfer to W&S - Events Overtime	\$318	\$0	\$0	\$0	\$0
58115	Transfer to Stormwater - Events Overtime	\$104	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	\$422	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL BUDGET</b>	\$30,477	\$26,288	\$35,000	\$39,267	\$35,000
<b>Associated Potential Revenues:</b>						
347400	Booth Rentals (prev #362100)					
	<u>90100</u> July 4th	\$75	\$783	\$0	\$0	\$0
	<u>90200</u> Tree Lighting/Parade	\$2,800	\$1,440	\$0	\$0	\$0
	<u>90500</u> Hometown Harvest	\$3,200	\$1,300	\$0	\$0	\$0
	<u>90700</u> Festival of the Arts	\$0	\$0	\$0	\$0	\$0
	<u>91000</u> Spring Festival	\$0	\$600	\$0	\$0	\$0
	<b>Total Booth Rentals</b>	\$6,075	\$4,123	\$0	\$0	\$0
366000	Donations (prev #361200, 366200):					
	<u>90100</u> July 4th	\$5,825	\$18,520	\$0	\$0	\$0
	<u>90200</u> Tree Lighting/Parade	\$2,800	\$2,400	\$0	\$0	\$0
	<u>90500</u> Hometown Harvest	\$1,250	\$4,750	\$0	\$0	\$0
	<b>Total Donations</b>	\$9,875	\$25,670	\$0	\$0	\$0

Effective FY 2012, division 7270 - Hound Ground was assimilated into 7230 - Parks & Grounds.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$7,070	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$537	\$0	\$0	\$0	\$0
52310	Health/Life Insurance/Dis Ins	\$1,411	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$190	\$0	\$0	\$0	\$0
52330	Pension - DB	\$1,709	\$0	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$10,917</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
54310	Utility Services	\$272	\$0	\$0	\$0	\$0
54682	Repair & Maintenance - Grounds	\$885	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$940	\$0	\$0	\$0	\$0
55260	Janitorial Supplies	\$500	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$74	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$2,671</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$13,588</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Effective FY 2012, division 7280 - Splash Pads was assimilated into 7230 - Parks & Grounds.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Original FY 12/13 Budget</u>	<u>Revised FY 12/13 Budget</u>	<u>FY 13/14 Budget</u>
51210	Regular Salaries	\$21,904	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$612	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$1,728	\$0	\$0	\$0	\$0
52310	Health/Life Insurance/Dis Ins	\$0	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$635	\$0	\$0	\$0	\$0
52330	Pension - DB	\$0	\$0	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$24,879</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
54310	Utility Services	\$5,323	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$645	\$0	\$0	\$0	\$0
55285	Pool/Splash Playground Chemicals	\$1,436	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$320	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$7,724</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL BUDGET</b>	<b>\$32,603</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Associated Potential Revenues:**

347515	Splash Playground Revenue	\$16,565	\$4,451	\$8,000	\$8,000	This cost center moved to Div #7230
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		FY 14 Budget				
		<u>Total</u>	<u>Executive</u>	<u>Gen Gov't</u>	<u>Finance</u>	<u>Info Svc</u>
<b>Payroll</b>						
51110	Mayor's Expense	\$14,400	\$14,400	\$0	\$0	\$0
51111	Commission Expense	\$60,000	\$60,000	\$0	\$0	\$0
51210	Regular Salaries	\$6,825,946	\$386,657	\$0	\$715,774	\$414,525
51214	Overtime Salaries	\$296,399	\$5,146	\$0	\$6,258	\$7,721
52110	F.I.C.A. Taxes-City Portion	\$551,636	\$36,186	\$0	\$55,308	\$32,776
52310	Health/Life Insurance/Dis Ins	\$1,140,932	\$41,716	\$0	\$89,628	\$64,176
52320	Workers' Comp. Insurance	\$120,169	\$632	\$0	\$990	\$573
52330	Pension Expense - DB	\$1,534,632	\$64,897	\$0	\$107,247	\$87,576
52336	Pension - DC	\$61,307	\$9,046	\$0	\$13,491	\$5,306
	<b>Total</b>	<b>\$10,605,421</b>	<b>\$618,680</b>	<b>\$0</b>	<b>\$988,696</b>	<b>\$612,653</b>
<b>Operating</b>						
52510	Unemployment Compensation	\$8,000	\$0	\$0	\$8,000	\$0
53111	Legal Services - General	\$215,000	\$0	\$215,000	\$0	\$0
53112	Financial Advisor	\$17,500	\$0	\$0	\$17,500	\$0
53113	Records Management Services	\$1,000	\$1,000	\$0	\$0	\$0
53119	Legal/Actuarial/Consulting- Pension	\$5,000	\$0	\$5,000	\$0	\$0
53120	Codification	\$16,000	\$16,000	\$0	\$0	\$0
53130	Trustee Fees	\$1,150	\$0	\$1,150	\$0	\$0
53140	Pre-Employment/Physicals	\$9,818	\$80	\$0	\$1,298	\$0
53179	Consulting Services - Town Center	\$2,000	\$0	\$0	\$0	\$0
53180	Consultant Services	\$27,750	\$0	\$15,000	\$5,250	\$0
53188	Contract Services	\$283,388	\$0	\$0	\$171,000	\$0
53210	Audit Services	\$44,000	\$0	\$0	\$44,000	\$0
53410	Contractual Service Costs	\$19,860	\$0	\$700	\$0	\$0
53411	Service Charges	\$8,000	\$0	\$5,500	\$0	\$0
54010	Travel & Per Diem	\$25,432	\$9,750	\$0	\$1,150	\$1,532
54020	Automobile Allowance	\$3,600	\$3,600	\$0	\$0	\$0
54110	Telephones	\$108,204	\$7,670	\$0	\$1,640	\$25,960
54210	Postage	\$77,050	\$1,150	\$0	\$68,600	\$50
54310	Utility Services	\$255,200	\$0	\$0	\$0	\$0
54311	Utility Services - City Hall	\$55,000	\$0	\$0	\$0	\$0
54312	Utility Services - Streetlighting	\$462,100	\$0	\$0	\$0	\$0
54382	Lot Cleaning	\$3,000	\$0	\$0	\$0	\$0
54410	Equipment Rental	\$6,600	\$0	\$0	\$0	\$0
54451	Trail Lease Costs	\$300	\$0	\$300	\$0	\$0
54501	Collection Services	\$4,500	\$0	\$0	\$4,500	\$0
54510	General Insurance	\$400,000	\$0	\$0	\$400,000	\$0
54630	Repair & Maintenance - Equipment	\$72,950	\$200	\$0	\$450	\$0
54632	Software Maintenance & Licenses	\$23,405	\$0	\$0	\$3,200	\$0
54633	Maint. Agree & Contracts	\$252,075	\$0	\$0	\$7,850	\$230,525
54634	Web Site Maint & Dev	\$4,890	\$0	\$0	\$0	\$4,890
54640	Repair & Maintenance - Comm	\$8,400	\$0	\$0	\$0	\$0
54644	Repair & Maintenance - Town Center	\$105,000	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$56,076	\$0	\$0	\$0	\$0
54660	Repair & Maintenance - Building	\$116,650	\$0	\$0	\$0	\$0
54661	Repair & Maintenance - City Hall	\$25,500	\$0	\$0	\$0	\$500
54682	Repair & Maintenance - Grounds	\$520,400	\$0	\$0	\$0	\$0
54687	Repair & Maintenance - Irrigation	\$10,000	\$0	\$0	\$0	\$0
54720	Fax & Copy Machine	\$15,880	\$0	\$0	\$0	\$8,000
54730	Printing Expense	\$17,660	\$700	\$0	\$6,300	\$300
54731	Publications-Newsletter	\$3,500	\$3,500	\$0	\$0	\$0
54760	Engraving	\$200	\$0	\$0	\$0	\$0
54800	Promotional Activities	\$26,400	\$4,600	\$0	\$0	\$0
54810	Employee Relations	\$11,050	\$0	\$0	\$8,800	\$0
54880	Summer Youth Program	\$53,000	\$0	\$0	\$0	\$0
54890	League and Field Rental Expense	\$72,000	\$0	\$0	\$0	\$0
54891	Community Youth Organization	\$3,325	\$0	\$0	\$0	\$0
54920	Legal Advertising	\$9,800	\$850	\$0	\$800	\$0
54950	Recording Fees	\$1,250	\$1,000	\$0	\$0	\$0

	<u>PW</u>	<u>Com Dev</u>	<u>Police</u>	<u>Fire</u>	<u>P&amp;R</u>	
<b>Payroll</b>						
51110	Mayor's Expense	\$0	\$0	\$0	\$0	
51111	Commission Expense	\$0	\$0	\$0	\$0	
51210	Regular Salaries	\$464,381	\$343,225	\$3,801,290	\$700,094	
51214	Overtime Salaries	\$7,694	\$3,472	\$223,199	\$42,909	
52110	F.I.C.A. Taxes-City Portion	\$36,151	\$26,632	\$309,393	\$55,190	
52310	Health/Life Insurance/Dis Ins	\$119,468	\$63,531	\$647,822	\$114,591	
52320	Workers' Comp. Insurance	\$16,531	\$5,412	\$82,005	\$14,026	
52330	Pension Expense - DB	\$84,513	\$58,198	\$963,665	\$103,036	
52336	Pension - DC	\$9,962	\$8,543	\$8,087	\$6,872	
	<b>Total</b>	<b>\$738,700</b>	<b>\$509,013</b>	<b>\$6,035,461</b>	<b>\$65,500</b>	<b>\$1,036,718</b>
<b>Operating</b>						
52510	Unemployment Compensation	\$0	\$0	\$0	\$0	
53111	Legal Services - General	\$0	\$0	\$0	\$0	
53112	Financial Advisor	\$0	\$0	\$0	\$0	
53113	Records Management Services	\$0	\$0	\$0	\$0	
53119	Legal/Actuarial/Consulting- Pension	\$0	\$0	\$0	\$0	
53120	Codification	\$0	\$0	\$0	\$0	
53130	Trustee Fees	\$0	\$0	\$0	\$0	
53140	Pre-Employment/Physicals	\$700	\$0	\$6,940	\$800	
53179	Consulting Services - Town Center	\$0	\$2,000	\$0	\$0	
53180	Consultant Services	\$0	\$7,500	\$0	\$0	
53188	Contract Services	\$0	\$0	\$0	\$112,388	
53210	Audit Services	\$0	\$0	\$0	\$0	
53410	Contractual Service Costs	\$9,800	\$0	\$9,360	\$0	
53411	Service Charges	\$0	\$0	\$0	\$2,500	
54010	Travel & Per Diem	\$200	\$2,500	\$10,000	\$300	
54020	Automobile Allowance	\$0	\$0	\$0	\$0	
54110	Telephones	\$900	\$1,950	\$65,524	\$4,560	
54210	Postage	\$400	\$1,050	\$5,300	\$500	
54310	Utility Services	\$21,500	\$53,600	\$56,500	\$123,600	
54311	Utility Services - City Hall	\$55,000	\$0	\$0	\$0	
54312	Utility Services - Streetlighting	\$0	\$462,100	\$0	\$0	
54382	Lot Cleaning	\$0	\$0	\$3,000	\$0	
54410	Equipment Rental	\$300	\$0	\$0	\$6,300	
54451	Trail Lease Costs	\$0	\$0	\$0	\$0	
54501	Collection Services	\$0	\$0	\$0	\$0	
54510	General Insurance	\$0	\$0	\$0	\$0	
54630	Repair & Maintenance - Equipment	\$8,600	\$300	\$28,900	\$34,500	
54632	Software Maintenance & Licenses	\$0	\$0	\$20,205	\$0	
54633	Maint. Agree & Contracts	\$6,600	\$0	\$0	\$7,100	
54634	Web Site Maint & Dev	\$0	\$0	\$0	\$0	
54640	Repair & Maintenance - Comm	\$1,900	\$0	\$6,500	\$0	
54644	Repair & Maintenance - Town Center	\$0	\$105,000	\$0	\$0	
54650	Repair & Maintenance - Vehicles	\$8,650	\$800	\$40,626	\$6,000	
54660	Repair & Maintenance - Building	\$44,750	\$0	\$18,400	\$53,500	
54661	Repair & Maintenance - City Hall	\$25,000	\$0	\$0	\$0	
54682	Repair & Maintenance - Grounds	\$7,900	\$311,500	\$0	\$201,000	
54687	Repair & Maintenance - Irrigation	\$0	\$0	\$0	\$10,000	
54720	Fax & Copy Machine	\$0	\$0	\$7,330	\$550	
54730	Printing Expense	\$100	\$280	\$6,655	\$3,325	
54731	Publications-Newsletter	\$0	\$0	\$0	\$0	
54760	Engraving	\$0	\$200	\$0	\$0	
54800	Promotional Activities	\$0	\$5,000	\$3,800	\$13,000	
54810	Employee Relations	\$0	\$0	\$2,250	\$0	
54880	Summer Youth Program	\$0	\$0	\$0	\$53,000	
54890	League and Field Rental Expense	\$0	\$0	\$0	\$72,000	
54891	Community Youth Organization	\$0	\$0	\$3,325	\$0	
54920	Legal Advertising	\$0	\$7,050	\$1,000	\$100	
54950	Recording Fees	\$0	\$0	\$250	\$0	

CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET

GENERAL FUND EXPENDITURE RECAP BY LINE ITEM  
FISCAL YEAR 2013-2014 Budget

		FY 14 Budget				
		<u>Total</u>	<u>Executive</u>	<u>Gen Gov't</u>	<u>Finance</u>	<u>Info Svc</u>
55110	Office Supplies	\$21,095	\$1,420	\$0	\$3,150	\$5,400
55120	Computer/Printer/Fax Supplies	\$14,255	\$800	\$0	\$3,250	\$600
55201	US 17-92 Tax Payment	\$51,750	\$0	\$51,750	\$0	\$0
55210	Fuel & Oil	\$304,650	\$0	\$0	\$0	\$0
55220	Tires & Filters	\$26,450	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$30,900	\$1,400	\$0	\$1,350	\$675
55240	Uniforms	\$43,400	\$0	\$0	\$0	\$0
55250	Street Signs	\$3,000	\$0	\$0	\$0	\$0
55260	Janitorial Supplies	\$24,050	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$46,415	\$850	\$0	\$2,450	\$0
55275	Communications Support	\$750	\$0	\$0	\$750	\$0
55278	Software Systems	\$3,350	\$150	\$0	\$0	\$0
55285	Pool/Splash Playground Chemicals	\$4,000	\$0	\$0	\$0	\$0
55290	Protective Clothing	\$14,950	\$0	\$0	\$0	\$0
55410	Subscriptions	\$2,022	\$1,000	\$0	\$0	\$0
55411	Dues & Registrations	\$28,100	\$12,850	\$0	\$2,400	\$2,160
55430	Employee Development	\$38,580	\$2,225	\$0	\$3,675	\$1,500
55431	Employee Education Incentive	\$13,500	\$1,500	\$0	\$0	\$0
55441	Accreditation Expense	\$5,000	\$0	\$0	\$0	\$0
56910	Contingencies	\$274,000	\$0	\$274,000	\$0	\$0
58300	Grants/Aids - Econ Dev	\$82,500	\$7,500	\$75,000	\$0	\$0
	<b>Total</b>	<b>\$4,513,580</b>	<b>\$79,795</b>	<b>\$643,400</b>	<b>\$777,363</b>	<b>\$282,092</b>
57160	<b>Lease Purchase-Vehicles</b>	\$0	\$0	\$0	\$0	\$0
	<b>Interfund Transfers</b>					
58125	Transfer to Other Funds	\$10,000	\$0	\$10,000	\$0	\$0
58160	Transfer to LOC Debt Service	\$1,091,500	\$0	\$1,091,500	\$0	\$0
	<b>Total</b>	<b>\$1,101,500</b>	<b>\$0</b>	<b>\$1,101,500</b>	<b>\$0</b>	<b>\$0</b>
	<b>Capital</b>					
64000	Equipment-General	\$18,800	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$106,000	\$3,300	\$0	\$8,000	\$76,450
65000	Construction in Progress	\$250,000	\$0	\$0	\$50,000	\$0
68100	Intangibles	\$87,600	\$0	\$0	\$0	\$62,600
	<b>Total</b>	<b>\$617,400</b>	<b>\$3,300</b>	<b>\$0</b>	<b>\$58,000</b>	<b>\$139,050</b>
	<b>Total</b>	<b>\$16,837,901</b>	<b>\$701,775</b>	<b>\$1,744,900</b>	<b>\$1,824,059</b>	<b>\$1,033,795</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET

GENERAL FUND EXPENDITURE RECAP BY LINE ITEM  
FISCAL YEAR 2013-2014 Budget

	<u>PW</u>	<u>Com Dev</u>	<u>Police</u>	<u>Fire</u>	<u>P&amp;R</u>
55110 Office Supplies	\$200	\$3,200	\$5,525	\$0	\$2,200
55120 Computer/Printer/Fax Supplies	\$400	\$600	\$5,305	\$0	\$3,300
55201 US 17-92 Tax Payment	\$0	\$0	\$0	\$0	\$0
55210 Fuel & Oil	\$43,200	\$5,900	\$238,000	\$0	\$17,550
55220 Tires & Filters	\$5,100	\$1,300	\$18,050	\$0	\$2,000
55230 Operating Supplies	\$1,000	\$300	\$19,875	\$0	\$6,300
55240 Uniforms	\$4,400	\$150	\$35,850	\$0	\$3,000
55250 Street Signs	\$3,000	\$0	\$0	\$0	\$0
55260 Janitorial Supplies	\$5,050	\$0	\$3,000	\$0	\$16,000
55270 Small Tools & Equipment	\$4,900	\$600	\$16,715	\$0	\$20,900
55275 Communications Support	\$0	\$0	\$0	\$0	\$0
55278 Software Systems	\$0	\$500	\$500	\$0	\$2,200
55285 Pool/Splash Playground Chemicals	\$0	\$0	\$0	\$0	\$4,000
55290 Protective Clothing	\$2,950	\$100	\$10,800	\$0	\$1,100
55410 Subscriptions	\$0	\$100	\$672	\$0	\$250
55411 Dues & Registrations	\$200	\$3,800	\$2,440	\$0	\$4,250
55430 Employee Development	\$1,500	\$4,100	\$23,330	\$0	\$2,250
55431 Employee Education Incentive	\$0	\$0	\$12,000	\$0	\$0
55441 Accreditation Expense	\$0	\$0	\$5,000	\$0	\$0
56910 Contingencies	\$0	\$0	\$0	\$0	\$0
58300 Grants/Aids - Econ Dev	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$264,200</b>	<b>\$981,480</b>	<b>\$692,927</b>	<b>\$0</b>	<b>\$792,323</b>
57160 <b>Lease Purchase-Vehicles</b>	\$0	\$0	\$0	\$0	\$0
<b>Interfund Transfers</b>					
58125 Transfer to Other Funds	\$0	\$0	\$0	\$0	\$0
58160 Transfer to LOC Debt Service	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital</b>					
64000 Equipment-General	\$0	\$0	\$3,800	\$0	\$15,000
64200 Data Processing Equipment	\$0	\$1,150	\$9,650	\$0	\$7,450
65000 Construction in Progress	\$0	\$200,000	\$0	\$0	\$0
68100 Intangibles	\$0	\$0	\$0	\$0	\$25,000
<b>Total</b>	<b>\$0</b>	<b>\$201,150</b>	<b>\$148,450</b>	<b>\$0</b>	<b>\$67,450</b>
<b>Total</b>	<b>\$1,002,900</b>	<b>\$1,691,643</b>	<b>\$6,876,838</b>	<b>\$65,500</b>	<b>\$1,896,491</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET

GENERAL FUND EXPENDITURE RECAP BY LINE ITEM  
Fiscal Year 2012-2013 Original Budget

		Original FY 13 Budget	Executive	Gen Gov't	Finance	Info Svc
		Total				
<b>Payroll</b>						
51110	Mayor's Expense	\$14,400	\$14,400	\$0	\$0	\$0
51111	Commission Expense	\$60,000	\$60,000	\$0	\$0	\$0
51210	Regular Salaries	\$6,947,224	\$434,557	\$0	\$726,563	\$418,809
51214	Overtime Salaries	\$212,180	\$4,931	\$0	\$4,446	\$7,936
52110	F.I.C.A. Taxes-City Portion	\$553,039	\$39,699	\$0	\$55,995	\$32,719
52310	Health/Life Insurance/Dis Ins	\$998,222	\$46,429	\$0	\$61,162	\$60,256
52320	Workers' Comp. Insurance	\$133,071	\$838	\$0	\$1,181	\$691
52330	Pension Expense - DB	\$1,203,736	\$49,811	\$0	\$88,542	\$67,137
52336	Pension Expense - DC	\$39,015	\$12,622	\$0	\$5,669	\$5,643
	<b>Total</b>	<b>\$10,160,887</b>	<b>\$663,287</b>	<b>\$0</b>	<b>\$943,558</b>	<b>\$593,191</b>
<b>Operating</b>						
52510	Unemployment Compensation	\$28,000	\$0	\$0	\$28,000	\$0
53111	Legal Services - General	\$215,000	\$0	\$215,000	\$0	\$0
53112	Financial Advisor	\$17,500	\$0	\$0	\$17,500	\$0
53113	Records Management Services	\$1,000	\$1,000	\$0	\$0	\$0
53117	Legal Services - Labor	\$1,000	\$0	\$1,000	\$0	\$0
53118	Legal Services - Litigation	\$25,000	\$0	\$25,000	\$0	\$0
53120	Codification	\$10,000	\$10,000	\$0	\$0	\$0
53130	Trustee Fees	\$1,000	\$0	\$1,000	\$0	\$0
53140	Pre-Employment/Physicals	\$9,650	\$80	\$0	\$180	\$0
53160	Consulting	\$500	\$0	\$0	\$0	\$0
53179	Consulting Services - Town Center	\$2,000	\$0	\$0	\$0	\$0
53180	Consultant Services	\$26,500	\$0	\$15,000	\$1,500	\$0
53188	Contract Services	\$366,000	\$0	\$0	\$171,000	\$0
53210	Audit Services	\$45,000	\$0	\$0	\$45,000	\$0
53410	Contractual Services	\$21,500	\$0	\$700	\$0	\$0
53411	Service Charges	\$8,500	\$0	\$6,000	\$0	\$0
54010	Travel & Per Diem	\$27,500	\$11,400	\$0	\$1,150	\$450
54020	Automobile Allowance	\$3,600	\$3,600	\$0	\$0	\$0
54110	Telephone	\$106,725	\$6,910	\$0	\$1,800	\$26,036
54210	Postage	\$78,250	\$1,150	\$0	\$68,600	\$50
54310	Utility Services	\$266,700	\$0	\$0	\$0	\$0
54311	Utility Services - City Hall	\$57,000	\$0	\$0	\$0	\$0
54312	Utility Services - Streetlighting	\$466,500	\$0	\$0	\$0	\$0
54382	Lot Cleaning	\$3,000	\$0	\$0	\$0	\$0
54410	Equipment Rental	\$9,600	\$0	\$0	\$0	\$0
54451	Trail Lease Costs	\$300	\$0	\$300	\$0	\$0
54501	Collection Services	\$2,400	\$0	\$0	\$2,400	\$0
54510	General Insurance	\$365,000	\$0	\$0	\$365,000	\$0
54511	General Insurance Settlements	\$40,000	\$0	\$0	\$40,000	\$0
54630	Repair & Maintenance - Equipment	\$65,000	\$200	\$0	\$450	\$0
54632	Software Maintenance & Licenses	\$18,445	\$0	\$0	\$4,000	\$0
54633	Maint. Agree & Contracts	\$232,293	\$0	\$0	\$7,830	\$210,763
54634	Web Site Maint & Dev	\$4,258	\$0	\$0	\$0	\$4,258
54640	Repair & Maintenance - Comm	\$8,350	\$0	\$0	\$0	\$0
54644	Repair & Maintenance - Town Center	\$115,000	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$57,576	\$0	\$0	\$0	\$0
54660	Repair & Maintenance - Building	\$55,200	\$0	\$0	\$0	\$0
54661	Repair & Maintenance - City Hall	\$26,500	\$0	\$0	\$0	\$1,500
54682	Repair & Maintenance - Grounds	\$403,500	\$0	\$0	\$0	\$0
54687	Repair & Maintenance - Irrigation	\$10,000	\$0	\$0	\$0	\$0
54710	Election Printing	\$1,000	\$1,000	\$0	\$0	\$0
54720	Fax & Copy Machine	\$17,480	\$0	\$0	\$0	\$10,000
54730	Printing Expense	\$18,355	\$750	\$0	\$6,800	\$0
54731	Publications-Newsletter	\$3,500	\$3,500	\$0	\$0	\$0
54760	Engraving	\$200	\$0	\$0	\$0	\$0
54800	Promotional Activities	\$27,650	\$6,100	\$0	\$0	\$0
54810	Employee Relations	\$13,750	\$0	\$0	\$11,500	\$0
54850	Scholarship Expense	\$2,000	\$0	\$0	\$0	\$0
54880	Summer Youth Program	\$53,000	\$0	\$0	\$0	\$0
54890	League and Field Rental Expense	\$72,000	\$0	\$0	\$0	\$0
54891	Community Youth Organization	\$3,325	\$0	\$0	\$0	\$0
54920	Legal Advertising	\$8,200	\$900	\$0	\$650	\$0
54950	Recording Fees	\$3,050	\$1,000	\$0	\$1,200	\$0

CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET

GENERAL FUND EXPENDITURE RECAP BY LINE ITEM  
Fiscal Year 2012-2013 Original Budget

	<u>PW</u>	<u>Com Dev</u>	<u>Police</u>	<u>Fire</u>	<u>P&amp;R</u>
<b>Payroll</b>					
51110	Mayor's Expense	\$0	\$0	\$0	\$0
51111	Commission Expense	\$0	\$0	\$0	\$0
51210	Regular Salaries	\$469,966	\$343,225	\$3,851,212	\$702,892
51214	Overtime Salaries	\$7,829	\$1,157	\$143,035	\$42,846
52110	F.I.C.A. Taxes-City Portion	\$36,589	\$26,492	\$306,104	\$55,441
52310	Health/Life Insurance/Dis Ins	\$115,134	\$52,862	\$560,124	\$102,255
52320	Workers' Comp. Insurance	\$19,148	\$6,094	\$89,996	\$15,123
52330	Pension Expense - DB	\$71,340	\$52,564	\$734,235	\$85,107
52336	Pension Expense - DC	\$8,648	\$0	\$3,622	\$2,811
	<b>Total</b>	<b>\$728,654</b>	<b>\$482,394</b>	<b>\$5,688,328</b>	<b>\$55,000</b>
					<b>\$1,006,475</b>
<b>Operating</b>					
52510	Unemployment Compensation	\$0	\$0	\$0	\$0
53111	Legal Services - General	\$0	\$0	\$0	\$0
53112	Financial Advisor	\$0	\$0	\$0	\$0
53113	Records Management Services	\$0	\$0	\$0	\$0
53117	Legal Services - Labor	\$0	\$0	\$0	\$0
53118	Legal Services - Litigation	\$0	\$0	\$0	\$0
53120	Codification	\$0	\$0	\$0	\$0
53130	Trustee Fees	\$0	\$0	\$0	\$0
53140	Pre-Employment/Physicals	\$1,000	\$0	\$7,590	\$800
53160	Consulting	\$500	\$0	\$0	\$0
53179	Consulting Services - Town Center	\$0	\$2,000	\$0	\$0
53180	Consultant Services	\$0	\$10,000	\$0	\$0
53188	Contract Services	\$0	\$0	\$0	\$195,000
53210	Audit Services	\$0	\$0	\$0	\$0
53410	Contractual Services	\$9,600	\$0	\$11,200	\$0
53411	Service Charges	\$0	\$0	\$0	\$2,500
54010	Travel & Per Diem	\$100	\$2,600	\$10,000	\$1,800
54020	Automobile Allowance	\$0	\$0	\$0	\$0
54110	Telephone	\$950	\$2,000	\$64,949	\$4,080
54210	Postage	\$500	\$2,150	\$4,800	\$1,000
54310	Utility Services	\$22,800	\$49,800	\$50,500	\$143,600
54311	Utility Services - City Hall	\$57,000	\$0	\$0	\$0
54312	Utility Services - Streetlighting	\$0	\$466,500	\$0	\$0
54382	Lot Cleaning	\$0	\$0	\$3,000	\$0
54410	Equipment Rental	\$300	\$0	\$0	\$9,300
54451	Trail Lease Costs	\$0	\$0	\$0	\$0
54501	Collection Services	\$0	\$0	\$0	\$0
54510	General Insurance	\$0	\$0	\$0	\$0
54511	General Insurance Settlements	\$0	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$8,600	\$350	\$20,900	\$34,500
54632	Software Maintenance & Licenses	\$0	\$0	\$14,445	\$0
54633	Maint. Agree & Contracts	\$6,600	\$0	\$0	\$7,100
54634	Web Site Maint & Dev	\$0	\$0	\$0	\$0
54640	Repair & Maintenance - Comm	\$1,850	\$0	\$6,500	\$0
54644	Repair & Maintenance - Town Center	\$0	\$115,000	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$8,750	\$800	\$41,026	\$7,000
54660	Repair & Maintenance - Building	\$4,900	\$0	\$18,400	\$31,900
54661	Repair & Maintenance - City Hall	\$25,000	\$0	\$0	\$0
54682	Repair & Maintenance - Grounds	\$9,000	\$300,000	\$0	\$94,500
54687	Repair & Maintenance - Irrigation	\$0	\$0	\$0	\$10,000
54710	Election Printing	\$0	\$0	\$0	\$0
54720	Fax & Copy Machine	\$0	\$0	\$6,930	\$550
54730	Printing Expense	\$100	\$280	\$6,600	\$3,825
54731	Publications-Newsletter	\$0	\$0	\$0	\$0
54760	Engraving	\$0	\$200	\$0	\$0
54800	Promotional Activities	\$0	\$2,000	\$6,550	\$13,000
54810	Employee Relations	\$0	\$0	\$2,250	\$0
54850	Scholarship Expense	\$0	\$0	\$0	\$2,000
54880	Summer Youth Program	\$0	\$0	\$0	\$53,000
54890	League and Field Rental Expense	\$0	\$0	\$0	\$72,000
54891	Community Youth Organization	\$0	\$0	\$3,325	\$0
54920	Legal Advertising	\$0	\$5,550	\$1,000	\$100
54950	Recording Fees	\$0	\$100	\$750	\$0

CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET

GENERAL FUND EXPENDITURE RECAP BY LINE ITEM  
Fiscal Year 2012-2013 Original Budget

		Original FY 13 Budget				
		<u>Total</u>	<u>Executive</u>	<u>Gen Gov't</u>	<u>Finance</u>	<u>Info Svc</u>
55110	Office Supplies	\$22,125	\$1,400	\$0	\$3,350	\$5,400
55120	Computer Supplies	\$21,125	\$700	\$0	\$4,050	\$4,600
55201	US 17-92 Tax Payment	\$47,185	\$0	\$47,185	\$0	\$0
55210	Fuel & Oil	\$308,930	\$0	\$0	\$0	\$0
55220	Tires & Filters	\$27,600	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$35,305	\$1,700	\$0	\$1,475	\$500
55240	Uniforms	\$47,245	\$0	\$0	\$0	\$0
55250	Street Signs	\$6,000	\$0	\$0	\$0	\$0
55260	Janitorial Supplies	\$22,950	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$41,475	\$1,000	\$0	\$3,400	\$0
55278	New Software-Systems	\$12,995	\$450	\$0	\$850	\$0
55285	Pool/Splash Playground Chemicals	\$5,000	\$0	\$0	\$0	\$0
55290	Protective Clothing	\$6,808	\$0	\$0	\$0	\$0
55410	Subscriptions	\$1,420	\$120	\$0	\$0	\$0
55411	Dues & Registrations	\$26,120	\$11,850	\$0	\$2,125	\$1,160
55420	Operational Books	\$200	\$0	\$0	\$0	\$0
55430	Employee Development	\$25,925	\$1,725	\$0	\$8,550	\$1,500
55431	Employee Education Incentive	\$13,500	\$1,500	\$0	\$0	\$0
55441	Accreditation Expense	\$5,000	\$0	\$0	\$0	\$0
56910	Contingencies	\$370,800	\$0	\$370,800	\$0	\$0
58300	Grants/Aids - Econ Dev	\$82,500	\$7,500	\$75,000	\$0	\$0
	<b>Total</b>	<b>\$4,554,565</b>	<b>\$75,535</b>	<b>\$756,985</b>	<b>\$798,360</b>	<b>\$266,217</b>
57160	<b>Lease Purchase-Vehicles</b>	\$0	\$0	\$0	\$0	\$0
	<b>Interfund Transfers</b>					
58125	Transfer to Other Funds	\$27,000	\$0	\$27,000	\$0	\$0
58160	Transfer to LOC Debt Service	\$1,079,000	\$0	\$1,079,000	\$0	\$0
	<b>Total</b>	<b>\$1,106,000</b>	<b>\$0</b>	<b>\$1,106,000</b>	<b>\$0</b>	<b>\$0</b>
	<b>Capital</b>					
63000	Improvements	\$8,000	\$0	\$0	\$0	\$0
63100	Infrastructure	\$2,300	\$0	\$0	\$0	\$0
64000	Equipment-General	\$112,560	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$29,000	\$3,800	\$0	\$4,800	\$14,000
68100	Intangibles	\$2,450	\$0	\$0	\$0	\$2,450
	<b>Total</b>	<b>\$154,310</b>	<b>\$3,800</b>	<b>\$0</b>	<b>\$4,800</b>	<b>\$16,450</b>
	<b>Total</b>	<b>\$15,975,762</b>	<b>\$742,622</b>	<b>\$1,862,985</b>	<b>\$1,746,718</b>	<b>\$875,858</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET

GENERAL FUND EXPENDITURE RECAP BY LINE ITEM  
Fiscal Year 2012-2013 Original Budget

	<u>PW</u>	<u>Com Dev</u>	<u>Police</u>	<u>Fire</u>	<u>P&amp;R</u>
55110 Office Supplies	\$200	\$3,250	\$6,125	\$0	\$2,400
55120 Computer Supplies	\$400	\$1,350	\$5,920	\$0	\$4,105
55201 US 17-92 Tax Payment	\$0	\$0	\$0	\$0	\$0
55210 Fuel & Oil	\$45,800	\$6,900	\$238,680	\$0	\$17,550
55220 Tires & Filters	\$5,600	\$1,300	\$18,700	\$0	\$2,000
55230 Operating Supplies	\$1,100	\$400	\$22,830	\$0	\$7,300
55240 Uniforms	\$4,150	\$200	\$38,895	\$0	\$4,000
55250 Street Signs	\$6,000	\$0	\$0	\$0	\$0
55260 Janitorial Supplies	\$5,050	\$0	\$3,400	\$0	\$14,500
55270 Small Tools & Equipment	\$5,100	\$950	\$11,125	\$0	\$19,900
55278 New Software-Systems	\$0	\$500	\$8,995	\$0	\$2,200
55285 Pool/Splash Playground Chemicals	\$0	\$0	\$0	\$0	\$5,000
55290 Protective Clothing	\$2,600	\$200	\$1,908	\$0	\$2,100
55410 Subscriptions	\$0	\$0	\$850	\$0	\$450
55411 Dues & Registrations	\$300	\$3,700	\$2,335	\$0	\$4,650
55420 Operational Books	\$100	\$100	\$0	\$0	\$0
55430 Employee Development	\$1,800	\$4,400	\$4,200	\$0	\$3,750
55431 Employee Education Incentive	\$0	\$0	\$12,000	\$0	\$0
55441 Accreditation Expense	\$0	\$0	\$5,000	\$0	\$0
56910 Contingencies	\$0	\$0	\$0	\$0	\$0
58300 Grants/Aids - Econ Dev	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$235,750</b>	<b>\$982,580</b>	<b>\$661,678</b>	<b>\$0</b>	<b>\$777,460</b>
57160 <b>Lease Purchase-Vehicles</b>	\$0	\$0	\$0	\$0	\$0
<b>Interfund Transfers</b>					
58125 Transfer to Other Funds	\$0	\$0	\$0	\$0	\$0
58160 Transfer to LOC Debt Service	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital</b>					
63000 Improvements	\$0	\$0	\$0	\$0	\$8,000
63100 Infrastructure	\$0	\$2,300	\$0	\$0	\$0
64000 Equipment-General	\$0	\$0	\$104,660	\$0	\$7,900
64200 Data Processing Equipment	\$0	\$0	\$2,400	\$0	\$4,000
68100 Intangibles	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$2,300</b>	<b>\$107,060</b>	<b>\$0</b>	<b>\$19,900</b>
<b>Total</b>	<b>\$964,404</b>	<b>\$1,467,274</b>	<b>\$6,457,066</b>	<b>\$55,000</b>	<b>\$1,803,835</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET

COMPARATIVE GENERAL FUND EXPENDITURE RECAP  
Multi-Year Budget Comparison

	2012-2013 Original Budget	2013-2014 Budget	Percentage Increase (Decrease)
<b>Payroll</b>			
51110 Mayor's Expense	\$14,400	\$14,400	0.00%
51111 Commission Expense	\$60,000	\$60,000	0.00%
51210 Regular Salaries	\$6,947,224	\$6,825,946	-1.75%
51214 Overtime Salaries	\$212,180	\$296,399	39.69%
52110 F.I.C.A. Taxes-City Portion	\$553,039	\$551,636	-0.25%
52310 Health/Life Insurance/Dis Ins	\$998,222	\$1,140,932	14.30%
52320 Workers' Comp. Insurance	\$133,071	\$120,169	-9.70%
52330 Pension Expense - DB	\$1,203,736	\$1,534,632	27.49%
52336 Pension Expense - DC	\$39,015	\$61,307	57.14%
	<b>\$10,160,887</b>	<b>\$10,605,421</b>	<b>4.37%</b>
<b>Operating</b>			
52510 Unemployment Compensation	\$28,000	\$8,000	-71.43%
53111 Legal Services - General	\$215,000	\$215,000	0.00%
53112 Financial Advisor	\$17,500	\$17,500	0.00%
53113 Records Management Services	\$1,000	\$1,000	0.00%
53117 Legal Services - Labor	\$1,000	\$0	-100.00%
53118 Legal Services - Litigation	\$25,000	\$0	-100.00%
53119 Legal/Actuarial/Consulting- Pension	\$0	\$5,000	100.00%
53120 Codification	\$10,000	\$16,000	60.00%
53130 Trustee Fees	\$1,000	\$1,150	15.00%
53140 Pre-Employment/Physicals	\$9,650	\$9,818	1.74%
53160 Consulting	\$500	\$0	-100.00%
53179 Consulting Services - Town Center	\$2,000	\$2,000	0.00%
53180 Consultant Services	\$26,500	\$27,750	4.72%
53188 Contract Services	\$366,000	\$283,388	-22.57%
53210 Audit Services	\$45,000	\$44,000	-2.22%
53410 Contractual Service Costs	\$21,500	\$19,860	-7.63%
53411 Service Charges	\$8,500	\$8,000	-5.88%
54010 Travel & Per Diem	\$27,500	\$25,432	-7.52%
54020 Automobile Allowance	\$3,600	\$3,600	0.00%
54110 Telephone	\$106,725	\$108,204	1.39%
54210 Postage	\$78,250	\$77,050	-1.53%
54310 Utility Services	\$266,700	\$255,200	-4.31%
54311 Utility Services - City Hall	\$57,000	\$55,000	-3.51%
54312 Utility Services - Streetlighting	\$466,500	\$462,100	-0.94%
54382 Lot Cleaning	\$3,000	\$3,000	0.00%
54410 Equipment Rental	\$9,600	\$6,600	-31.25%
54451 Trail Lease Costs	\$300	\$300	0.00%
54501 Collection Services	\$2,400	\$4,500	87.50%
54510 General Insurance	\$365,000	\$400,000	9.59%
54511 General Insurance Settlements	\$40,000	\$10,000	-75.00%
54630 Repair & Maintenance - Equipment	\$65,000	\$72,950	12.23%
54632 Software Maintenance & Licenses Fees	\$18,445	\$23,405	26.89%
54633 Maint. Agree & Contracts	\$232,293	\$252,075	8.52%
54634 Web Site Maintenance & Development	\$4,258	\$4,890	14.84%
54640 Repair & Maintenance - Communications	\$8,350	\$8,400	0.60%
54644 Repair & Maintenance - Town Center	\$115,000	\$105,000	-8.70%
54650 Repair & Maintenance - Vehicles	\$57,576	\$56,076	-2.61%
54660 Repair & Maintenance - Building	\$55,200	\$116,650	111.32%
54661 Repair & Maintenance - City Hall	\$26,500	\$25,500	-3.77%
54682 Repair & Maintenance - Grounds	\$403,500	\$520,400	28.97%

CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET

COMPARATIVE GENERAL FUND EXPENDITURE RECAP  
Multi-Year Budget Comparison

	2012-2013 Original Budget	2013-2014 Budget	Percentage Increase (Decrease)	
54687	Repair & Maintenance - Irrigation	\$10,000	\$10,000	0.00%
54710	Election Printing	\$1,000	\$0	-100.00%
54720	Fax & Copy Machine Supplies & Lease	\$17,480	\$15,880	-9.15%
54730	Printing Expense	\$18,355	\$17,660	-3.79%
54731	Publications-Newsletter (prev 58200)	\$3,500	\$3,500	0.00%
54760	Engraving	\$200	\$200	0.00%
54800	Promotional Activities	\$27,650	\$26,400	-4.52%
54810	Employee Relations	\$13,750	\$11,050	-19.64%
54850	Scholarship Expense	\$2,000	\$2,000	0.00%
54880	Summer Youth Program	\$53,000	\$53,000	0.00%
54890	League and Field Rental Expense	\$72,000	\$72,000	0.00%
54891	Community Youth Organization	\$3,325	\$3,325	0.00%
54920	Legal Advertising	\$8,200	\$9,800	19.51%
54950	Recording Fees	\$3,050	\$1,250	-59.02%
55110	Office Supplies	\$22,125	\$21,095	-4.66%
55120	Computer Supplies	\$21,125	\$14,255	-32.52%
55201	US 17-92 Tax Payment	\$47,185	\$51,750	9.67%
55210	Fuel & Oil	\$308,930	\$304,650	-1.39%
55220	Tires & Filters	\$27,600	\$26,450	-4.17%
55230	Operating Supplies	\$35,305	\$30,900	-12.48%
55240	Uniforms	\$47,245	\$43,400	-8.14%
55250	Street Signs	\$6,000	\$3,000	-50.00%
55260	Janitorial Supplies	\$22,950	\$24,050	4.79%
55270	Small Tools & Equipment	\$41,475	\$46,415	11.91%
55275	Communications Support	\$0	\$750	100.00%
55278	Communications Support	\$12,995	\$3,350	-74.22%
55285	Pool/Splash Playground Chemicals	\$5,000	\$4,000	-20.00%
55290	Protective Clothing	\$6,808	\$14,950	119.59%
55410	Subscriptions	\$1,420	\$2,022	42.39%
55411	Dues & Registrations	\$26,120	\$28,100	7.58%
55420	Operational Books	\$200	\$0	-100.00%
55430	Employee Development	\$25,925	\$38,580	48.81%
55431	Employee Education Incentive	\$13,500	\$13,500	0.00%
55441	Accreditation Expense	\$5,000	\$5,000	0.00%
56910	Contingencies (includes sick-leave buy-back)	\$370,800	\$274,000	-26.11%
58300	Grants and Aids - Econ Dev	\$82,500	\$82,500	0.00%
	<b>Total</b>	<b>\$4,554,565</b>	<b>\$4,513,580</b>	<b>-0.90%</b>
<b>581XX</b>	<b>Total Interfund Transfers</b>	<b>\$1,106,000</b>	<b>\$1,101,500</b>	<b>-0.41%</b>
	<b>Capital -- FY 2014 capital to be determined at the July 15th workshop</b>			
63000	Improvements	\$8,000	\$20,000	150.00%
63100	Infrastructure	\$2,300	\$0	-100.00%
64000	Equipment-General	\$112,560	\$18,800	-83.30%
64200	Data Processing Equipment	\$29,000	\$106,000	265.52%
68100	Intangibles	\$2,450	\$87,600	3475.51%
	<b>Total</b>	<b>\$154,310</b>	<b>\$617,400</b>	<b>300.10%</b>
<b>Total</b>		<b>\$15,975,762</b>	<b>\$16,837,901</b>	<b>5.40%</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET

GENERAL FUND EXPENDITURES  
PRIOR YEAR ACTUALS BY LINE ITEM

		Prior Year Actuals 2011-2012				
		Total	Executive	Gen Gov't	Finance	Info Svc
<b>Payroll</b>						
51110	Mayor's Expense	\$14,400	\$14,400	\$0	\$0	\$0
51111	Commission Expense	\$58,975	\$58,975	\$0	\$0	\$0
51210	Regular Salaries	\$6,915,211	\$364,152	\$0	\$675,223	\$403,541
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0	\$0
51213	Salary Reimbursement	(\$73,630)	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$257,544	\$7,387	\$0	\$5,181	\$16,231
52110	F.I.C.A. Taxes-City Portion	\$537,520	\$32,217	\$0	\$51,279	\$30,944
52310	Health/Life Insurance/Dis Ins	\$814,101	\$28,899	\$0	\$48,783	\$42,294
52320	Workers' Comp. Insurance	\$145,106	\$775	\$0	\$1,169	\$753
52330	Pension Expense - DB	\$1,362,106	\$69,363	\$0	\$106,726	\$81,984
52336	Pension Expense - DC	\$7,848	\$0	\$0	\$1,607	\$385
	<b>Total</b>	<b>\$10,039,181</b>	<b>\$576,168</b>	<b>\$0</b>	<b>\$889,968</b>	<b>\$576,132</b>
<b>Operating</b>						
52510	Unemployment Compensation	\$19,815	\$0	\$0	\$19,815	\$0
53111	Legal Services - General	\$214,400	\$0	\$214,400	\$0	\$0
53112	Financial Advisor	\$17,500	\$0	\$0	\$17,500	\$0
53113	Records Management Services	\$778	\$778	\$0	\$0	\$0
53118	Legal Services - Litigation	\$5,984	\$0	\$5,984	\$0	\$0
53119	Legal/Actuarial/Consulting- Pension	\$2,475	\$0	\$2,475	\$0	\$0
53120	Codification	\$2,623	\$2,623	\$0	\$0	\$0
53130	Trustee Fees	\$1,150	\$0	\$1,150	\$0	\$0
53140	Pre-Employment/Physicals	\$8,839	\$226	\$0	\$597	\$229
53160	Consulting	\$5,125	\$0	\$0	\$0	\$0
53179	Consulting Services - Town Center	\$1,860	\$0	\$0	\$0	\$0
53180	Consultant Services	\$19,090	\$0	\$15,000	\$1,055	\$0
53186	Outside Temp Services	\$3,015	\$0	\$0	\$1,143	\$0
53188	Contract Services	\$363,752	\$0	\$0	\$161,166	\$0
53210	Audit Services	\$40,000	\$0	\$0	\$40,000	\$0
53410	Billing Services Cost	\$23,014	\$0	\$697	\$0	\$0
53411	Service Charges	\$4,919	\$0	\$4,919	\$0	\$0
54010	Travel & Per Diem	\$31,582	\$7,286	\$0	\$230	\$396
54020	Automobile Allowance	\$3,600	\$3,600	\$0	\$0	\$0
54110	Telephone	\$97,442	\$4,935	\$0	\$1,184	\$24,531
54210	Postage	\$74,590	\$588	\$0	\$67,359	\$76
54310	Utility Services	\$258,232	\$0	\$0	\$0	\$0
54311	Utility Services - City Hall	\$53,130	\$0	\$0	\$0	\$0
54312	Utility Services - Streetlighting	\$435,093	\$0	\$0	\$0	\$0
54382	Lot Cleaning	\$3,464	\$0	\$0	\$0	\$0
54410	Equipment Rental	\$5,744	\$0	\$0	\$0	\$0
54450	Property Lease Costs (Wagner Curve)	(\$3)	\$0	\$0	\$0	\$0
54451	Trail Lease Costs	\$300	\$0	\$300	\$0	\$0
54501	Collection Services	\$1,683	\$0	\$0	\$1,683	\$0
54510	General Insurance	\$337,114	\$0	\$0	\$337,114	\$0
54511	General Insurance Settlements	\$31,811	\$0	\$0	\$31,811	\$0
54630	Repair & Maintenance - Equipment	\$60,429	\$0	\$0	\$0	\$93
54632	Software Maintenance & Licenses Fees	\$15,114	\$0	\$0	\$3,278	\$0
54633	Maint. Agree & Contracts	\$199,486	\$0	\$0	\$7,150	\$184,694
54634	Web Site Maintenance & Development	\$5,147	\$0	\$0	\$0	\$5,147
54640	Repair & Maintenance - Communications	\$5,034	\$0	\$0	\$0	\$0
54644	Repair & Maintenance - Town Center	\$105,229	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$60,222	\$0	\$0	\$0	\$0
54660	Repair & Maintenance - Building	\$60,277	\$0	\$0	\$0	\$0
54661	Repair & Maintenance - City Hall	\$28,357	\$0	\$0	\$0	\$0
54682	Repair & Maintenance - Grounds	\$403,284	\$0	\$0	\$0	\$0
54687	Repair & Maintenance - Irrigation	\$11,522	\$0	\$0	\$0	\$0
54695	Repair & Maintenance - Signs/Walls	\$3,000	\$0	\$0	\$0	\$0
54720	Fax & Copy Machine Supplies & Lease	\$16,916	\$0	\$0	\$0	\$9,162
54730	Printing Expense	\$12,232	\$144	\$0	\$5,467	\$0
54731	Publications-Newsletter (prev 58200)	\$3,873	\$3,873	\$0	\$0	\$0
54800	Promotional Activities	\$39,720	\$4,101	\$0	\$0	\$0

CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET

GENERAL FUND EXPENDITURES  
PRIOR YEAR ACTUALS BY LINE ITEM

	<u>PW</u>	<u>Com Dev</u>	<u>Police</u>	<u>Fire</u>	<u>P&amp;R</u>	
<b>Payroll</b>						
51110	Mayor's Expense	\$0	\$0	\$0	\$0	
51111	Commission Expense	\$0	\$0	\$0	\$0	
51210	Regular Salaries	\$491,053	\$346,029	\$3,996,359	\$638,854	
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0	
51213	Salary Reimbursement	\$0	\$0	(\$73,630)	\$0	
51214	Overtime Salaries	\$5,899	\$993	\$204,477	\$17,376	
52110	F.I.C.A. Taxes-City Portion	\$37,395	\$24,925	\$311,022	\$49,738	
52310	Health/Life Insurance/Dis Ins	\$93,056	\$43,470	\$474,298	\$83,301	
52320	Workers' Comp. Insurance	\$20,377	\$6,328	\$101,810	\$13,894	
52330	Pension Expense - DB	\$93,526	\$57,676	\$817,308	\$98,759	
52336	Pension Expense - DC	\$897	\$3,121	\$922	\$916	
	<b>Total</b>	<b>\$742,203</b>	<b>\$482,542</b>	<b>\$5,832,566</b>	<b>\$36,764</b>	<b>\$902,838</b>
<b>Operating</b>						
52510	Unemployment Compensation	\$0	\$0	\$0	\$0	
53111	Legal Services - General	\$0	\$0	\$0	\$0	
53112	Financial Advisor	\$0	\$0	\$0	\$0	
53113	Records Management Services	\$0	\$0	\$0	\$0	
53118	Legal Services - Litigation	\$0	\$0	\$0	\$0	
53119	Legal/Actuarial/Consulting- Pension	\$0	\$0	\$0	\$0	
53120	Codification	\$0	\$0	\$0	\$0	
53130	Trustee Fees	\$0	\$0	\$0	\$0	
53140	Pre-Employment/Physicals	\$590	\$78	\$6,629	\$490	
53160	Consulting	\$5,125	\$0	\$0	\$0	
53179	Consulting Services - Town Center	\$0	\$1,860	\$0	\$0	
53180	Consultant Services	\$0	\$2,535	\$500	\$0	
53186	Outside Temp Services	\$1,872	\$0	\$0	\$0	
53188	Contract Services	\$0	\$0	\$0	\$202,586	
53210	Audit Services	\$0	\$0	\$0	\$0	
53410	Billing Services Cost	\$6,571	\$0	\$15,746	\$0	
53411	Service Charges	\$0	\$0	\$0	\$0	
54010	Travel & Per Diem	\$0	\$2,704	\$20,693	\$273	
54020	Automobile Allowance	\$0	\$0	\$0	\$0	
54110	Telephone	\$714	\$1,440	\$61,564	\$3,074	
54210	Postage	\$137	\$1,397	\$4,620	\$413	
54310	Utility Services	\$20,024	\$50,982	\$49,302	\$137,924	
54311	Utility Services - City Hall	\$53,130	\$0	\$0	\$0	
54312	Utility Services - Streetlighting	\$0	\$435,093	\$0	\$0	
54382	Lot Cleaning	\$0	\$0	\$3,464	\$0	
54410	Equipment Rental	\$80	\$0	\$408	\$5,256	
54450	Property Lease Costs (Wagner Curve)	\$0	\$0	\$0	(\$3)	
54451	Trail Lease Costs	\$0	\$0	\$0	\$0	
54501	Collection Services	\$0	\$0	\$0	\$0	
54510	General Insurance	\$0	\$0	\$0	\$0	
54511	General Insurance Settlements	\$0	\$0	\$0	\$0	
54630	Repair & Maintenance - Equipment	\$7,837	\$0	\$17,507	\$34,992	
54632	Software Maintenance & Licenses Fees	\$0	\$0	\$11,836	\$0	
54633	Maint. Agree & Contracts	\$3,857	\$0	\$795	\$2,990	
54634	Web Site Maintenance & Development	\$0	\$0	\$0	\$0	
54640	Repair & Maintenance - Communications	\$1,950	\$0	\$3,084	\$0	
54644	Repair & Maintenance - Town Center	\$0	\$105,229	\$0	\$0	
54650	Repair & Maintenance - Vehicles	\$8,288	\$98	\$48,927	\$2,909	
54660	Repair & Maintenance - Building	\$4,086	\$0	\$20,441	\$35,750	
54661	Repair & Maintenance - City Hall	\$28,357	\$0	\$0	\$0	
54682	Repair & Maintenance - Grounds	\$7,315	\$301,942	\$0	\$94,027	
54687	Repair & Maintenance - Irrigation	\$0	\$0	\$0	\$11,522	
54695	Repair & Maintenance - Signs/Walls	\$3,000	\$0	\$0	\$0	
54720	Fax & Copy Machine Supplies & Lease	\$0	\$0	\$7,754	\$0	
54730	Printing Expense	\$84	\$78	\$3,843	\$2,616	
54731	Publications-Newsletter (prev 58200)	\$0	\$0	\$0	\$0	
54800	Promotional Activities	\$0	\$1,792	\$5,116	\$28,711	

CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET

GENERAL FUND EXPENDITURES  
PRIOR YEAR ACTUALS BY LINE ITEM

		Prior Year Actuals 2011-2012				
		<u>Total</u>	<u>Executive</u>	<u>Gen Gov't</u>	<u>Finance</u>	<u>Info Svc</u>
54810	Employee Relations	\$9,302	\$0	\$0	\$8,551	\$0
54850	Scholarship Expense	\$520	\$0	\$0	\$0	\$0
54880	Summer Youth Program	\$13,961	\$0	\$0	\$0	\$0
54890	League and Field Rental Expense	\$54,899	\$0	\$0	\$0	\$0
54891	Community Youth Organization	\$3,229	\$0	\$0	\$0	\$0
54920	Legal Advertising	\$7,460	\$242	\$0	\$754	\$0
54930	Classified Advertising	\$838	\$419	\$0	\$0	\$0
54950	Recording Fees	\$1,213	\$724	\$0	\$0	\$0
55110	Office Supplies	\$17,743	\$1,119	\$0	\$2,667	\$3,996
55120	Computer Supplies	\$16,707	\$423	\$0	\$4,046	\$4,596
55201	US 17-92 Tax Payment	\$43,058	\$0	\$43,058	\$0	\$0
55210	Fuel & Oil	\$284,286	\$0	\$0	\$0	\$0
55220	Tires & Filters	\$26,006	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$31,588	\$141	\$0	\$1,114	\$539
55240	Uniforms	\$43,029	\$0	\$0	\$0	\$0
55250	Street Signs	\$6,247	\$0	\$0	\$0	\$0
55260	Janitorial Supplies	\$21,357	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$51,981	\$846	\$0	\$2,655	\$4,838
55278	New Software-Systems	\$4,422	\$286	\$0	\$0	\$1,593
55285	Pool/Splash Playground Chemicals	\$3,053	\$0	\$0	\$0	\$0
55290	Protective Clothing	\$13,058	\$0	\$0	\$0	\$0
55410	Subscriptions	\$1,310	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$20,905	\$10,357	\$0	\$1,554	\$835
55430	Employee Development	\$37,101	\$149	\$0	\$1,947	\$582
55431	Employee Education Incentive	\$5,434	\$1,500	\$0	\$0	\$0
55441	Accreditation Expense	\$4,965	\$0	\$0	\$0	\$0
58300	Grants and Aids - Economic Development	\$80,000	\$5,000	\$75,000	\$0	\$0
	<b>Total</b>	<b>\$3,901,635</b>	<b>\$49,360</b>	<b>\$362,983</b>	<b>\$719,840</b>	<b>\$241,307</b>
57160	<b>Lease Purchase-Vehicles</b>	\$0	\$0	\$0	\$0	\$0
	<b>Interfund Transfers</b>					
58125	Transfer to Other Funds	\$109,192	\$0	\$55,500	\$0	\$53,692
58160	Transfer to LOC Debt Service Fund	\$1,088,500	\$0	\$1,088,500	\$0	\$0
	<b>Total</b>	<b>\$1,197,692</b>	<b>\$0</b>	<b>\$1,144,000</b>	<b>\$0</b>	<b>\$53,692</b>
	<b>Capital</b>					
63100	Infrastructure	\$3,499	\$0	\$0	\$0	\$0
64000	Equipment-General	\$73,403	\$0	\$0	\$0	\$0
64100	Vehicles	\$252,646	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$38,737	\$4,445	\$0	\$1,307	\$19,750
65000	Construction in Progress	\$438,570	\$0	\$0	\$0	\$0
68100	Intangibles	\$3,060	\$0	\$0	\$0	\$3,060
	<b>Total</b>	<b>\$809,915</b>	<b>\$4,445</b>	<b>\$0</b>	<b>\$1,307</b>	<b>\$22,810</b>
	<b>Total</b>	<b>\$15,948,423</b>	<b>\$629,973</b>	<b>\$1,506,983</b>	<b>\$1,611,115</b>	<b>\$893,941</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET

GENERAL FUND EXPENDITURES  
PRIOR YEAR ACTUALS BY LINE ITEM

	<u>PW</u>	<u>Com Dev</u>	<u>Police</u>	<u>Fire</u>	<u>P&amp;R</u>
54810 Employee Relations	\$0	\$0	\$751	\$0	\$0
54850 Scholarship Expense	\$0	\$0	\$0	\$0	\$520
54880 Summer Youth Program	\$0	\$0	\$0	\$0	\$13,961
54890 League and Field Rental Expense	\$0	\$0	\$0	\$0	\$54,899
54891 Community Youth Organization	\$0	\$0	\$3,229	\$0	\$0
54920 Legal Advertising	\$0	\$5,984	\$480	\$0	\$0
54930 Classified Advertising	\$0	\$0	\$0	\$0	\$419
54950 Recording Fees	\$0	\$0	\$489	\$0	\$0
55110 Office Supplies	\$137	\$1,624	\$6,257	\$0	\$1,943
55120 Computer Supplies	\$101	\$999	\$3,262	\$0	\$3,280
55201 US 17-92 Tax Payment	\$0	\$0	\$0	\$0	\$0
55210 Fuel & Oil	\$43,088	\$6,148	\$216,528	\$0	\$18,522
55220 Tires & Filters	\$3,755	\$1,235	\$20,376	\$0	\$640
55230 Operating Supplies	\$690	\$68	\$22,447	\$0	\$6,589
55240 Uniforms	\$4,527	\$0	\$35,348	\$0	\$3,154
55250 Street Signs	\$6,247	\$0	\$0	\$0	\$0
55260 Janitorial Supplies	\$3,690	\$0	\$3,403	\$0	\$14,264
55270 Small Tools & Equipment	\$4,528	\$746	\$21,794	\$0	\$16,574
55278 New Software-Systems	\$0	\$643	\$1,757	\$0	\$143
55285 Pool/Splash Playground Chemicals	\$0	\$0	\$0	\$0	\$3,053
55290 Protective Clothing	\$2,027	\$65	\$10,166	\$0	\$800
55410 Subscriptions	\$0	\$73	\$1,169	\$0	\$68
55411 Dues & Registrations	\$80	\$3,405	\$1,216	\$0	\$3,458
55430 Employee Development	\$2,184	\$2,581	\$25,119	\$0	\$4,539
55431 Employee Education Incentive	\$0	\$0	\$3,934	\$0	\$0
55441 Accreditation Expense	\$0	\$0	\$4,965	\$0	\$0
58300 Grants and Aids - Economic Development	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$224,071</b>	<b>\$928,799</b>	<b>\$664,919</b>	<b>\$0</b>	<b>\$710,356</b>
57160 <b>Lease Purchase-Vehicles</b>	\$0	\$0	\$0	\$0	\$0
<b>Interfund Transfers</b>					
58125 Transfer to Other Funds	\$0	\$0	\$0	\$0	\$0
58160 Transfer to LOC Debt Service Fund	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital</b>					
63100 Infrastructure	\$0	\$0	\$0	\$0	\$3,499
64000 Equipment-General	\$0	\$0	\$69,715	\$0	\$3,688
64100 Vehicles	\$0	\$0	\$252,646	\$0	\$0
64200 Data Processing Equipment	\$0	\$6,636	\$0	\$0	\$6,599
65000 Construction in Progress	\$0	\$438,570	\$0	\$0	\$0
68100 Intangibles	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$445,206</b>	<b>\$322,361</b>	<b>\$0</b>	<b>\$13,786</b>
<b>Total</b>	<b>\$966,274</b>	<b>\$1,856,547</b>	<b>\$6,819,846</b>	<b>\$36,764</b>	<b>\$1,626,980</b>

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# GOVERNMENTAL FUNDS

## Budget Data

(exclusive of General Fund)

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		FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>Special Revenue Funds</b>						
102	Police Education	\$13,797	\$10,180	\$12,100	\$12,100	\$8,075
103	Special Law Enf. Trust - Local	\$21,560	\$19,773	\$75	\$11,025	\$50
104	Transportation Improvement	\$516,597	\$525,271	\$565,946	\$815,946	\$565,511
107	Solid Waste/Recycling	\$2,657,640	\$2,839,096	\$2,582,200	\$2,582,200	\$2,613,500
108	Special Law Enf. Trust - Federal	\$29,490	\$61,396	\$175	\$21,475	\$75
110	Arbor	\$32,684	\$19,864	\$16,150	\$16,150	\$20,600
115	Road Improvements	\$1,743,487	\$11,330	\$1,281,000	\$661,000	\$1,283,400
140	Transportation Impact Fee	\$20,627	\$51,046	\$1,900	\$100,900	\$3,200
145	Public Buildings Impact Fee	\$8,026	\$990	\$0	\$0	\$0
150	Police Impact Fee	\$3,892	\$49,144	\$420	\$71,920	\$570
155	Park Impact Fee	\$8,528	\$149,542	\$450	\$184,050	\$1,600
160	Fire Impact Fee	\$13,963	\$106,857	\$4,300	\$78,500	\$7,300
170	Medical Transport Services	\$2,959	\$0	\$0	\$0	\$0
		<b>\$5,073,250</b>	<b>\$3,844,489</b>	<b>\$4,464,716</b>	<b>\$4,555,266</b>	<b>\$4,503,881</b>
<b>Special Assessment Funds - TLBD</b>						
184	TLBD Maintenance	\$502,411	\$495,926	\$495,850	\$495,850	\$509,094
162	TLBD Phase III Sp Assess	\$0	\$0	\$0	\$80,820	\$12,363
211	TLBD Debt Service	\$168,534	\$1,930,933	\$166,598	\$166,598	\$167,198
213	TLBD Phase II Debt Service	\$41,273	\$40,619	\$40,648	\$40,648	\$40,738
		<b>\$712,218</b>	<b>\$2,467,478</b>	<b>\$703,096</b>	<b>\$783,916</b>	<b>\$729,393</b>
<b>Special Assessment Funds - Oak Forest</b>						
191	Oak Forest Maintenance	\$53,730	\$52,777	\$53,115	\$53,115	\$53,215
214	Oak Forest Debt Service	\$59,285	\$58,223	\$58,450	\$58,450	\$58,748
		<b>\$113,015</b>	<b>\$111,000</b>	<b>\$111,565</b>	<b>\$111,565</b>	<b>\$111,963</b>
<b>Debt Service Funds</b>						
206	2003 Debt Service	\$879,224	\$898,644	\$887,500	\$887,500	\$887,000
215	1999 Debt Service	\$1,568,836	\$195,132	\$194,650	\$194,650	\$208,100
225	Central Winds G.O. Debt Service	\$224,447	\$2,962,991	\$193,623	\$193,623	\$183,913
		<b>\$2,672,507</b>	<b>\$4,056,767</b>	<b>\$1,275,773</b>	<b>\$1,275,773</b>	<b>\$1,279,013</b>
<b>Capital Project Funds</b>						
305	1999 Construction	\$7,641	\$7,301	\$301,800	\$1,800	\$302,750
306	Revolving Rehab	\$8,645	\$8,245	\$4,100	\$4,100	\$6,200
311	Utility/Public Works Facility	\$8,036	\$7,683	\$1,900	\$1,900	\$2,900
317	Excellence in Cust Svc Initiative	\$0	\$572,993	\$172,500	\$172,500	\$750
		<b>\$24,410</b>	<b>\$596,222</b>	<b>\$480,300</b>	<b>\$180,300</b>	<b>\$312,600</b>
<b>TOTAL GOVERNMENTAL FUND REVENUES/TRANSFERS</b>		<b>\$8,595,400</b>	<b>\$11,075,956</b>	<b>\$7,035,450</b>	<b>\$6,906,820</b>	<b>\$6,936,850</b>

	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>Special Revenue Funds</b>					
102 Police Education	\$14,442	\$18,628	\$22,000	\$22,000	\$15,000
103 Special Law Enf. Trust - Local	\$47,324	\$8,600	\$23,305	\$26,105	\$13,400
104 Transportation Improvement	\$564,514	\$483,042	\$560,100	\$810,100	\$773,800
107 Solid Waste/Recycling	\$2,381,983	\$2,412,179	\$2,488,500	\$2,543,500	\$2,613,500
108 Special Law Enf. Trust - Federal	\$25,120	\$33,564	\$36,735	\$71,835	\$13,200
110 Arbor	\$11,222	\$26,513	\$23,697	\$23,697	\$73,313
115 Road Improvements	\$1,637,109	\$293,970	\$1,025,000	\$387,000	\$1,475,000
140 Transportation Impact Fee	\$40,281	\$1,084	\$204,000	\$18,000	\$261,000
145 Public Buildings Impact Fee	\$0	\$400,546	\$0	\$0	\$0
150 Police Impact Fee	(\$350)	\$35,012	\$40,000	\$40,000	\$120,376
155 Park Impact Fee	\$0	\$33,019	\$0	\$13,400	\$240,000
160 Fire Impact Fee	\$0	\$0	\$0	\$0	\$0
170 Medical Transport Service	\$590,552	\$0	\$0	\$0	\$0
	<b>\$5,312,197</b>	<b>\$3,746,157</b>	<b>\$4,423,337</b>	<b>\$3,955,637</b>	<b>\$5,598,589</b>
<b>Special Assessment Funds - TLBD</b>					
184 TLBD Maintenance	\$517,683	\$510,901	\$550,319	\$550,319	\$555,846
162 TLBD Phase III Sp Assess	\$0	\$0	\$0	\$41,268	\$48,974
211 TLBD Debt Service	\$155,171	\$1,960,066	\$112,531	\$112,531	\$138,150
213 TLBD Phase II Debt Service	\$44,765	\$46,391	\$34,270	\$34,270	\$33,800
	<b>\$717,619</b>	<b>\$2,517,358</b>	<b>\$697,120</b>	<b>\$738,388</b>	<b>\$776,770</b>
<b>Special Assessment Funds - Oak Forest</b>					
191 Oak Forest Maintenance	\$47,198	\$46,550	\$54,455	\$54,455	\$64,145
214 Oak Forest Debt Service	\$56,462	\$56,409	\$56,650	\$56,650	\$56,650
	<b>\$103,660</b>	<b>\$102,959</b>	<b>\$111,105</b>	<b>\$111,105</b>	<b>\$120,795</b>
<b>Debt Service Funds</b>					
206 2003 Debt Service	\$876,272	\$881,098	\$877,700	\$877,700	\$878,000
215 1999 Debt Service	\$1,687,106	\$54,523	\$180,250	\$180,250	\$189,975
225 Central Winds G.O. Debt Service	\$222,939	\$2,952,830	\$203,100	\$203,100	\$201,200
	<b>\$2,786,317</b>	<b>\$3,888,451</b>	<b>\$1,261,050</b>	<b>\$1,261,050</b>	<b>\$1,269,175</b>
<b>Capital Project Funds</b>					
305 1999 Construction	\$2,639	\$2,400	\$1,206,624	\$0	\$1,219,875
306 Revolving Rehab	\$2,265	\$1,729	\$3,500	\$3,500	\$0
311 Utility/Public Works Facility	\$0	\$0	\$964,388	\$0	\$965,000
312 Public Facilities	\$0	\$10,454	\$0	\$0	\$0
317 Excellence in Cust Svc Initiative	\$0	\$289,755	\$172,500	\$282,993	\$101,650
	<b>\$4,904</b>	<b>\$304,338</b>	<b>\$2,347,012</b>	<b>\$286,493</b>	<b>\$2,286,525</b>
<b>TOTAL GOVERNMENTAL FUND EXPENDITURES</b>	<b>\$8,924,697</b>	<b>\$10,559,263</b>	<b>\$8,839,624</b>	<b>\$6,352,673</b>	<b>\$10,051,854</b>
<b>CHANGE IN FUND BALANCE - GOVERNMENTAL FUNDS(exclusive of General Fund)</b>					
<b>FUND BALANCE - October 1</b>	<b>\$11,491,781</b>	<b>\$11,162,484</b>	<b>\$11,166,606</b>	<b>\$11,679,177</b>	<b>\$12,233,324</b>
<b>Appropriation TO (FROM) Fund Balance</b>	<b>(\$329,297)</b>	<b>\$516,693</b>	<b>(\$1,804,174)</b>	<b>\$554,147</b>	<b>(\$3,115,004)</b>
<b>FUND BALANCE - September 30</b>	<b>\$11,162,484</b>	<b>\$11,679,177</b>	<b>\$9,362,432</b>	<b>\$12,233,324</b>	<b>\$9,118,320</b>

Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>Sources</b>					
Revenues	\$7,484,400	\$9,367,264	\$5,456,950	\$5,628,320	\$5,535,350
Transfers	\$1,111,000	\$1,708,692	\$1,578,500	\$1,278,500	\$1,401,500
<b>Total Sources</b>	<b>\$8,595,400</b>	<b>\$11,075,956</b>	<b>\$7,035,450</b>	<b>\$6,906,820</b>	<b>\$6,936,850</b>
<b>Applications</b>					
Payroll	\$0	\$0	\$0	\$0	\$0
Operating	\$2,961,733	\$2,961,366	\$3,118,916	\$3,240,383	\$3,308,525
Debt Service	\$3,028,492	\$5,912,851	\$1,447,050	\$1,447,050	\$1,485,709
Transfers	\$833,738	\$681,506	\$584,246	\$287,712	\$830,919
Capital	\$2,100,734	\$1,003,540	\$3,689,412	\$1,377,528	\$4,426,701
<b>Total Applications</b>	<b>\$8,924,697</b>	<b>\$10,559,263</b>	<b>\$8,839,624</b>	<b>\$6,352,673</b>	<b>\$10,051,854</b>

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>REVENUES &amp; TRANSFERS</b>						
351300	Fines and Forfeitures	\$12,875	\$9,130	\$12,000	\$12,000	\$8,000
369100	Misc Revenue	\$658	\$850	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$264	\$200	\$100	\$100	\$75
	<b>Total Revenues</b>	<b>\$13,797</b>	<b>\$10,180</b>	<b>\$12,100</b>	<b>\$12,100</b>	<b>\$8,075</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$13,797</b>	<b>\$10,180</b>	<b>\$12,100</b>	<b>\$12,100</b>	<b>\$8,075</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
55430	Employee Development	\$14,442	\$18,628	\$22,000	\$22,000	\$15,000
	<b>Total Operating</b>	<b>\$14,442</b>	<b>\$18,628</b>	<b>\$22,000</b>	<b>\$22,000</b>	<b>\$15,000</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$14,442</b>	<b>\$18,628</b>	<b>\$22,000</b>	<b>\$22,000</b>	<b>\$15,000</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$34,040</b>	<b>\$33,395</b>	<b>\$27,645</b>	<b>\$24,947</b>	<b>\$15,047</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>(\$645)</b>	<b>(\$8,448)</b>	<b>(\$9,900)</b>	<b>(\$9,900)</b>	<b>(\$6,925)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$33,395</b>	<b>\$24,947</b>	<b>\$17,745</b>	<b>\$15,047</b>	<b>\$8,122</b>

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>REVENUES &amp; TRANSFERS</b>						
351200	Confiscated Property - Local	\$10,593	\$19,578	\$0	\$10,950	\$0
361100/53680	Investment (realized/unrealized)	\$262	\$195	\$75	\$75	\$50
364000	Disposition of Fixed Assets	\$10,705	\$0	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$21,560</b>	<b>\$19,773</b>	<b>\$75</b>	<b>\$11,025</b>	<b>\$50</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$21,560</b>	<b>\$19,773</b>	<b>\$75</b>	<b>\$11,025</b>	<b>\$50</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
53111	Other Legal Services	\$0	\$0	\$5,000	\$0	\$5,000
55213	Street Crimes	\$0	\$800	\$0	\$0	\$0
55270	Small Tools and Equipment	\$3,813	\$2,800	\$13,305	\$19,665	\$3,400
55430	Employee Development	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
55431	Employee Education Incentive	\$0	\$0	\$0	\$1,440	\$0
	<b>Total Operating</b>	<b>\$8,813</b>	<b>\$8,600</b>	<b>\$23,305</b>	<b>\$26,105</b>	<b>\$13,400</b>
58130	Transfer to General Fund	\$5,078	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$5,078</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64000	Equipment-General	\$12,705	\$0	\$0	\$0	\$0
64100	Vehicles	\$20,728	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$33,433</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$47,324</b>	<b>\$8,600</b>	<b>\$23,305</b>	<b>\$26,105</b>	<b>\$13,400</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$43,244</b>	<b>\$17,480</b>	<b>\$24,755</b>	<b>\$28,653</b>	<b>\$13,573</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>(\$25,764)</b>	<b>\$11,173</b>	<b>(\$23,230)</b>	<b>(\$15,080)</b>	<b>(\$13,350)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$17,480</b>	<b>\$28,653</b>	<b>\$1,525</b>	<b>\$13,573</b>	<b>\$223</b>

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>REVENUES &amp; TRANSFERS</b>						
312410	Local Option Gas Tax	\$500,295	\$505,728	\$550,314	\$550,314	\$548,000
331390	81034 - Fed Grant (CDBG)	\$0	\$0	\$0	\$250,000	\$0
344900	FDOT Reimbursement - Traffic Signal	\$9,406	\$13,995	\$13,582	\$13,582	\$14,411
361100/53680	Investment (realized/unrealized)	\$5,896	\$3,873	\$2,050	\$2,050	\$3,100
364100	Auction Proceeds	\$0	\$1,675	\$0	\$0	\$0
369305	Insurance Proceeds	\$1,000	\$0	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$516,597</b>	<b>\$525,271</b>	<b>\$565,946</b>	<b>\$815,946</b>	<b>\$565,511</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$516,597</b>	<b>\$525,271</b>	<b>\$565,946</b>	<b>\$815,946</b>	<b>\$565,511</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
53180	Consultant Services	\$3,000	\$250	\$3,000	\$3,000	\$3,000
54310	Utility Services - Traffic Control	\$9,537	\$9,918	\$13,000	\$13,000	\$11,000
54620	Repair & Maint - Traffic Control	\$63,813	\$39,160	\$55,000	\$55,000	\$55,000
54621	Repair & Maint - Roads	\$5,797	\$11,300	\$15,000	\$15,000	\$15,000
54622	Repair & Maint - Bridges	\$347	\$0	\$2,000	\$2,000	\$2,000
54624	Repair & Maint - Sidewalks	\$36,557	\$40,287	\$60,000	\$66,000	\$90,000
54625	Repair & Maint - Stamped Asphalt	\$4,898	\$0	\$11,000	\$0	\$10,000
54630	Repair & Maint - Equipment	\$1,918	\$2,498	\$3,000	\$11,000	\$5,000
54635	Striping	\$4,999	\$2,071	\$5,000	\$5,000	\$5,000
54682	Repair & Maintenance - Grounds	\$5,082	\$3,914	\$11,000	\$11,000	\$11,000
54920	Legal Advertising	\$114	\$402	\$200	\$200	\$200
55270	Small Tools & Equipment	\$0	\$24	\$1,000	\$1,000	\$3,000
	<b>Total Operating</b>	<b>\$136,062</b>	<b>\$109,824</b>	<b>\$179,200</b>	<b>\$182,200</b>	<b>\$210,200</b>
58130	Transfer to General Fund (Streetlighting)	\$0	\$0	\$0	\$0	\$200,000
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>
64000	Equipment-General	\$8,721	\$3,550	\$8,500	\$7,429	\$187,500
64100	Vehicles	\$36,996	\$0	\$0	\$0	\$0
64200	Data Processing	\$0	\$3,822	\$2,400	\$3,471	\$1,100
65000	30014 CIP - Sidewalks	\$0	\$0	\$15,000	\$20,000	\$20,000
65000	30073 CIP - Underdrains	\$0	\$0	\$5,000	\$5,000	\$5,000
65000	30075 CIP - Resurfacing	\$382,735	\$365,846	\$350,000	\$342,000	\$150,000
65000	81034 CIP - North Village Sidewalks	\$0	\$0	\$0	\$250,000	\$0
	<b>Total Capital</b>	<b>\$428,452</b>	<b>\$373,218</b>	<b>\$380,900</b>	<b>\$627,900</b>	<b>\$363,600</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$564,514</b>	<b>\$483,042</b>	<b>\$560,100</b>	<b>\$810,100</b>	<b>\$773,800</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$597,689</b>	<b>\$549,772</b>	<b>\$509,254</b>	<b>\$592,001</b>	<b>\$597,847</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>(\$47,917)</b>	<b>\$42,229</b>	<b>\$5,846</b>	<b>\$5,846</b>	<b>(\$208,289)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$549,772</b>	<b>\$592,001</b>	<b>\$515,100</b>	<b>\$597,847</b>	<b>\$389,558</b>
	<b>Equipment General:</b>					
	Tractor	\$62,000				
	Hydraulic Saw	\$2,500				
	Digital Radios (15)	\$45,000				
	Skid Steer	\$60,000				
	Stump Grinder	\$18,000				
		<b>\$187,500</b>				
	<b>Data Processing:</b>					
	Desktop Computer (1)					\$1,100

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

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
REVENUES & TRANSFERS						
323700	Franchise Fees - Commercial	\$50,313	\$48,255	\$45,000	\$45,000	\$50,000
323701	Franchise Fees - Residential	\$46,372	\$46,247	\$45,000	\$45,000	\$45,000
331340	30082 Federal Grant (6965 appeal)	\$0	\$205,497	\$0	\$0	\$0
334340	30082 State Grant (6965 appeal)	\$0	\$11,353	\$0	\$0	\$0
338001	Recycling Revenue	\$134,149	\$87,770	\$75,000	\$75,000	\$60,000
338002	Environmental Revenue Share	\$54,087	\$38,195	\$45,000	\$45,000	\$55,000
343410	Billed Services - Residential	\$2,352,287	\$2,245,657	\$2,225,000	\$2,225,000	\$2,250,000
361100/53680	Investment (realized/unrealized)	\$17,444	\$20,986	\$10,200	\$10,200	\$16,500
343420	Other (Recycle Bins)	\$2,988	\$3,002	\$2,000	\$2,000	\$2,000
343911	Storm Reserve Revenue	\$0	\$132,134	\$135,000	\$135,000	\$135,000
	<b>Total Revenues</b>	<b>\$2,657,640</b>	<b>\$2,839,096</b>	<b>\$2,582,200</b>	<b>\$2,582,200</b>	<b>\$2,613,500</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$2,657,640</b>	<b>\$2,839,096</b>	<b>\$2,582,200</b>	<b>\$2,582,200</b>	<b>\$2,613,500</b>
EXPENDITURES & TRANSFERS						
53180	Consulting Services	\$4,867	\$3,002	\$3,500	\$3,500	\$6,000
53186	Contract Services	\$0	\$0	\$2,500	\$2,500	\$2,500
53410	Performance Bonus	\$13,586	\$13,499	\$15,000	\$15,000	\$15,000
54314	Utility Services - Solid Waste	\$1,730,253	\$1,767,554	\$1,775,000	\$1,830,000	\$1,885,000
54907	Seminole County (Landfill Disposal)	\$500,786	\$489,740	\$510,000	\$501,732	\$510,000
55230	Operating Supplies - Recycling Bins		\$6,250	\$2,500	\$10,768	\$10,000
	<b>Total Operating</b>	<b>\$2,249,492</b>	<b>\$2,280,045</b>	<b>\$2,308,500</b>	<b>\$2,363,500</b>	<b>\$2,428,500</b>
58114	Transfer to Storm Reserve Fund	\$132,491	\$0	\$0	\$0	\$0
58130	Transfer to General Fund - Admin/Res Franchise	\$0	\$132,134	\$135,000	\$135,000	\$135,000
58130	Transfer to General Fund - Com Franchise	\$0	\$0	\$45,000	\$45,000	\$50,000
	<b>Total Transfers</b>	<b>\$132,491</b>	<b>\$132,134</b>	<b>\$180,000</b>	<b>\$180,000</b>	<b>\$185,000</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$2,381,983</b>	<b>\$2,412,179</b>	<b>\$2,488,500</b>	<b>\$2,543,500</b>	<b>\$2,613,500</b>
CHANGE IN FUND BALANCE						
		(GASB 54)				
		Restated				
	<b>FUND BALANCE - October 1</b>	<b>\$2,028,881</b>	<b>\$2,304,538</b>	<b>\$2,451,138</b>	<b>\$2,731,455</b>	<b>\$2,770,155</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$275,657</b>	<b>\$426,917</b>	<b>\$93,700</b>	<b>\$38,700</b>	<b>\$0</b>
	<b>FUND BALANCE - September 30</b>	<b>\$2,304,538</b>	<b>\$2,731,455</b>	<b>\$2,544,838</b>	<b>\$2,770,155</b>	<b>\$2,770,155</b>

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.

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>REVENUES &amp; TRANSFERS</b>						
351203	Confiscated Property - Federal	\$25,020	\$60,934	\$0	\$21,300	\$0
361100/53680	Investment (realized/unrealized)	\$295	\$462	\$175	\$175	\$75
364000	Disposition of Fixed Assets	\$4,175	\$0	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$29,490</b>	<b>\$61,396</b>	<b>\$175</b>	<b>\$21,475</b>	<b>\$75</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$29,490</b>	<b>\$61,396</b>	<b>\$175</b>	<b>\$21,475</b>	<b>\$75</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
54010	Travel and Per Diem	\$0	\$2,127	\$0	\$0	\$0
54632	Software Maint.	\$0	\$1,442	\$1,620	\$1,620	\$0
54650	Repair & Maintenance - Vehicles	\$0	\$0	\$0	\$12,000	\$0
55270	Small Tools and Equipment	\$4,250	\$3,993	\$12,685	\$32,095	\$4,000
55278	Software	\$0	\$1,196	\$0	\$0	\$0
55290	Protective Clothing	\$0	\$2,851	\$4,900	\$4,900	\$0
55430	Employee Development	\$5,000	\$10,999	\$17,530	\$17,530	\$5,000
	<b>Total Operating</b>	<b>\$9,250</b>	<b>\$22,608</b>	<b>\$36,735</b>	<b>\$68,145</b>	<b>\$9,000</b>
58130	Transfer to General Fund	\$2,016	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$2,016</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64000	Equipment-General	\$5,266	\$0	\$0	\$3,690	\$4,200
64100	Vehicles	\$8,588	\$7,894	\$0	\$0	\$0
64200	Data Processing	\$0	\$3,062	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$13,854</b>	<b>\$10,956</b>	<b>\$0</b>	<b>\$3,690</b>	<b>\$4,200</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$25,120</b>	<b>\$33,564</b>	<b>\$36,735</b>	<b>\$71,835</b>	<b>\$13,200</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$38,434</b>	<b>\$42,804</b>	<b>\$72,964</b>	<b>\$70,636</b>	<b>\$20,276</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$4,370</b>	<b>\$27,832</b>	<b>(\$36,560)</b>	<b>(\$50,360)</b>	<b>(\$13,125)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$42,804</b>	<b>\$70,636</b>	<b>\$36,404</b>	<b>\$20,276</b>	<b>\$7,151</b>

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>REVENUES &amp; TRANSFERS</b>						
329000	Other Licenses	\$3,078	\$3,192	\$3,000	\$3,000	\$1,000
329400	Arbor Permits	\$25,600	\$11,980	\$10,000	\$10,000	\$8,000
351400	Tree Bank Revenues	\$1,570	\$1,750	\$2,000	\$2,000	\$10,000
366000	Donations	\$0	\$500	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$2,436	\$2,442	\$1,150	\$1,150	\$1,600
	<b>Total Revenues</b>	<b>\$32,684</b>	<b>\$19,864</b>	<b>\$16,150</b>	<b>\$16,150</b>	<b>\$20,600</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$32,684</b>	<b>\$19,864</b>	<b>\$16,150</b>	<b>\$16,150</b>	<b>\$20,600</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
54685	Arbor Improvements & Maint	\$10,270	\$10,970	\$8,000	\$8,000	\$22,000
54800	Promotional	\$952	\$980	\$1,000	\$1,000	\$1,000
55230	Operating Supplies	\$0	\$0	\$0	\$0	\$250
55270	Small Tools & Equipment	\$0	\$0	\$50	\$50	\$500
	<b>Total Operating</b>	<b>\$11,222</b>	<b>\$11,950</b>	<b>\$9,050</b>	<b>\$9,050</b>	<b>\$23,750</b>
58130	<u>21525</u> Transfer to General (Urban Forestry)	\$0	\$0	\$0	\$0	\$33,867
58105	<u>23600</u> Transfer to W&S (Arborist)	\$0	\$14,563	\$14,647	\$14,647	\$15,696
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$14,563</b>	<b>\$14,647</b>	<b>\$14,647</b>	<b>\$49,563</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$11,222</b>	<b>\$26,513</b>	<b>\$23,697</b>	<b>\$23,697</b>	<b>\$73,313</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$288,933</b>	<b>\$310,395</b>	<b>\$291,582</b>	<b>\$303,746</b>	<b>\$296,199</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$21,462</b>	<b>(\$6,649)</b>	<b>(\$7,547)</b>	<b>(\$7,547)</b>	<b>(\$52,713)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$310,395</b>	<b>\$303,746</b>	<b>\$284,035</b>	<b>\$296,199</b>	<b>\$243,486</b>

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>REVENUES &amp; TRANSFERS</b>						
312600	One Cent Sales Tax Reimb (2002-2011)	\$1,664,204	\$0	\$1,025,000	\$355,000	\$1,275,000
331490	<u>30112</u> Fed Grants (FDOT Vistawilla)	(\$1,066)	\$0	\$0	\$0	\$0
331490	<u>30137</u> Fed Grants (TS Fay)	\$58,470	\$0	\$0	\$0	\$0
331490	<u>30167</u> Fed Grants (FDOT Mkt Sq)	\$0	\$0	\$150,000	\$150,000	\$0
331490	<u>30168</u> Fed Grants (FDOT Winding Hollow)	\$0	\$0	\$100,000	\$150,000	\$0
334490	<u>30137</u> State Grants (TS Fay)	\$9,745	\$0	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$12,134	\$11,330	\$6,000	\$6,000	\$8,400
	<b>Total Revenues</b>	<b>\$1,743,487</b>	<b>\$11,330</b>	<b>\$1,281,000</b>	<b>\$661,000</b>	<b>\$1,283,400</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$1,743,487</b>	<b>\$11,330</b>	<b>\$1,281,000</b>	<b>\$661,000</b>	<b>\$1,283,400</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
53111	Other Legal Services	\$39,371	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$39,371</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
58125	<u>30045</u> T/fer to Other Funds (#305)	\$0	\$0	\$300,000	\$0	\$300,000
58130	<u>24415</u> T/fer to General Fund (Proj Adm)	\$9,141	\$0	\$0	\$0	0
	<b>Total Transfers</b>	<b>\$9,141</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$300,000</b>
61000	Land	\$0	\$0	\$0	\$0	\$0
63100	Infrastructure	\$152,500	\$0	\$75,000	\$0	\$500,000
65000	<u>30055</u> CIP - Michael Blake Blvd. (Spine Rd)	\$277,063	\$293,970	\$0	\$62,000	\$0
65000	<u>30075</u> CIP - Resurfacing	\$0	\$0	\$0	\$0	\$200,000
65000	<u>30120</u> CIP - Doran Drive	\$0	\$0	\$200,000	\$0	\$200,000
65000	<u>30134</u> CIP - Ranchlands Paving	\$1,159,034	\$0	\$0	\$0	\$0
65000	<u>30167</u> CIP - Market Square Realignment	\$0	\$0	\$250,000	\$150,000	\$0
65000	<u>30170</u> CIP - Bus Barn Mast Upgrade	\$0	\$0	\$0	\$0	\$75,000
65000	<u>30172</u> CIP - Moss Rd	\$0	\$0	\$0	\$25,000	\$200,000
65000	<u>30168</u> CIP - Winding Hollow Turn Lane	\$0	\$0	\$200,000	\$150,000	\$0
	<b>Total Capital</b>	<b>\$1,588,597</b>	<b>\$293,970</b>	<b>\$725,000</b>	<b>\$387,000</b>	<b>\$1,175,000</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$1,637,109</b>	<b>\$293,970</b>	<b>\$1,025,000</b>	<b>\$387,000</b>	<b>\$1,475,000</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$1,390,266</b>	<b>\$1,496,644</b>	<b>\$1,500,444</b>	<b>\$1,214,004</b>	<b>\$1,488,004</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$106,378</b>	<b>(\$282,640)</b>	<b>\$256,000</b>	<b>\$274,000</b>	<b>(\$191,600)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$1,496,644</b>	<b>\$1,214,004</b>	<b>\$1,756,444</b>	<b>\$1,488,004</b>	<b>\$1,296,404</b>

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>REVENUES &amp; TRANSFERS</b>						
324310	Residential Impact Fees	\$14,886	\$21,374	\$0	\$67,000	\$0
324320	Commercial Impact Fees	\$1,065	\$24,982	\$0	\$32,000	\$0
361100/53680	Investment (realized/unrealized)	\$4,676	\$4,690	\$1,900	\$1,900	\$3,200
	<b>Total Revenues</b>	<b>\$20,627</b>	<b>\$51,046</b>	<b>\$1,900</b>	<b>\$100,900</b>	<b>\$3,200</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$20,627</b>	<b>\$51,046</b>	<b>\$1,900</b>	<b>\$100,900</b>	<b>\$3,200</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
53111	Other Legal	\$4,213	\$118	\$1,000	\$1,000	\$1,000
53180	Consulting Services	\$0	\$966	\$3,000	\$5,480	\$60,000
	<b>Total Operating</b>	<b>\$4,213</b>	<b>\$1,084</b>	<b>\$4,000</b>	<b>\$6,480</b>	<b>\$61,000</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
65000	30099 CIP - Roberts Family Road	(\$4,213)	\$0	\$0	\$0	\$0
65000	30145 CIP - Tuscora Turn Lane	\$18,110	\$0	\$200,000	\$11,520	\$200,000
65000	30158 CIP - Hicks Widening	\$22,171	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$36,068</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$11,520</b>	<b>\$200,000</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$40,281</b>	<b>\$1,084</b>	<b>\$204,000</b>	<b>\$18,000</b>	<b>\$261,000</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$549,945</b>	<b>\$530,291</b>	<b>\$573,716</b>	<b>\$580,253</b>	<b>\$663,153</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>(\$19,654)</b>	<b>\$49,962</b>	<b>(\$202,100)</b>	<b>\$82,900</b>	<b>(\$257,800)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$530,291</b>	<b>\$580,253</b>	<b>\$371,616</b>	<b>\$663,153</b>	<b>\$405,353</b>

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>REVENUES &amp; TRANSFERS</b>						
324710	Residential Impact Fees	\$232	\$0	\$0	\$0	\$0
324720	Commercial Impact Fees	\$4,453	\$0	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$3,341	\$990	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$8,026</b>	<b>\$990</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$8,026</b>	<b>\$990</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
	<b>Total Operating</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
58125	Transfer to Capital Projects Fund #317	\$0	\$400,546	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$400,546</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$0</b>	<b>\$400,546</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$391,530</b>	<b>\$399,556</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$8,026</b>	<b>(\$399,556)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>FUND BALANCE - September 30</b>	<b>\$399,556</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>REVENUES &amp; TRANSFERS</b>						
324110	Residential Impact Fees	\$2,489	\$43,738	\$0	\$54,400	\$0
324120	Commercial Impact Fees	\$708	\$4,601	\$0	\$17,100	\$0
361100/53680	Investment (realized/unrealized)	\$695	\$805	\$420	\$420	\$570
	<b>Total Revenues</b>	<b>\$3,892</b>	<b>\$49,144</b>	<b>\$420</b>	<b>\$71,920</b>	<b>\$570</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$3,892</b>	<b>\$49,144</b>	<b>\$420</b>	<b>\$71,920</b>	<b>\$570</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
	<b>Total Operating</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64000	Equipment - General	\$0	\$35,012	\$40,000	\$40,000	\$65,376
68100	Intangibles	\$0	\$0	\$0	\$0	\$55,000
64200	Data Processing Equip	(\$350)	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>(\$350)</b>	<b>\$35,012</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$120,376</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>(\$350)</b>	<b>\$35,012</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$120,376</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$74,180</b>	<b>\$78,422</b>	<b>\$105,672</b>	<b>\$92,554</b>	<b>\$124,474</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$4,242</b>	<b>\$14,132</b>	<b>(\$39,580)</b>	<b>\$31,920</b>	<b>(\$119,806)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$78,422</b>	<b>\$92,554</b>	<b>\$66,092</b>	<b>\$124,474</b>	<b>\$4,668</b>

**Intangibles:**  
Flash upgrade for radios \$55,000

**Equipment - General:**  
Portable radios (10) \$36,320  
Mobile radios (8) \$29,056  
\$65,376

**Capital project list -**  
contingent on materialization of funding  
Mobile radios (2) \$7,228  
Communications Center Upgrade \$165,000  
\$172,228

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>REVENUES &amp; TRANSFERS</b>						
324610	Culture & Recreation Impact Fees - Residential	\$8,400	\$148,800	\$0	\$183,600	\$0
361100/53680	Investment (realized/unrealized)	\$128	\$742	\$450	\$450	\$1,600
<b>Total Revenues</b>		<b>\$8,528</b>	<b>\$149,542</b>	<b>\$450</b>	<b>\$184,050</b>	<b>\$1,600</b>
<b>Total Transfers</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL REVENUES/TRANSFERS</b>		<b>\$8,528</b>	<b>\$149,542</b>	<b>\$450</b>	<b>\$184,050</b>	<b>\$1,600</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
<b>Total Operating</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
58130	Transfer to General Fund	\$0	\$33,019	\$0	\$0	\$0
<b>Total Transfers</b>		<b>\$0</b>	<b>\$33,019</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
63000	Improvements	\$0	\$0	\$0	\$0	\$15,000
64000	Equipment-General			\$0	\$0	\$75,000
65000	70115 CIP (CWP Bleacher Expansion)	\$0	\$0	\$0	\$13,400	\$100,000
65000	70117 CIP (Trotwood Tennis)	\$0	\$0	\$0	\$0	\$50,000
<b>Total Capital</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,400</b>	<b>\$240,000</b>
<b>TOTAL EXPENDITURES/TRANSFERS</b>		<b>\$0</b>	<b>\$33,019</b>	<b>\$0</b>	<b>\$13,400</b>	<b>\$240,000</b>
<b>CHANGE IN FUND BALANCE</b>						
<b>FUND BALANCE - October 1</b>		<b>\$16,028</b>	<b>\$24,556</b>	<b>\$113,206</b>	<b>\$141,079</b>	<b>\$311,729</b>
<b>Appropriation TO (FROM) Fund Balance</b>		<b>\$8,528</b>	<b>\$116,523</b>	<b>\$450</b>	<b>\$170,650</b>	<b>(\$238,400)</b>
<b>FUND BALANCE - September 30</b>		<b>\$24,556</b>	<b>\$141,079</b>	<b>\$113,656</b>	<b>\$311,729</b>	<b>\$73,329</b>

Potential Park Impact Fund projects as impact fee revenues are realized:  
Civic Center Upgrade \$125,000

<b>Improvements:</b>		<b>Equipment-General:</b>	
Amphitheatre Electrical Upgrade	\$15,000	Outdoor Adult Exercise Course	\$75,000

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>REVENUES &amp; TRANSFERS</b>						
324110	Residential Impact	\$4,900	\$85,400	\$0	\$74,200	\$0
324120	Commercial Impact Fees	\$483	\$12,848	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$8,580	\$8,609	\$4,300	\$4,300	\$7,300
	<b>Total Revenues</b>	<b>\$13,963</b>	<b>\$106,857</b>	<b>\$4,300</b>	<b>\$78,500</b>	<b>\$7,300</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$13,963</b>	<b>\$106,857</b>	<b>\$4,300</b>	<b>\$78,500</b>	<b>\$7,300</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
	<b>Total Operating</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$1,014,313</b>	<b>\$1,028,276</b>	<b>\$1,086,276</b>	<b>\$1,135,133</b>	<b>\$1,213,633</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$13,963</b>	<b>\$106,857</b>	<b>\$4,300</b>	<b>\$78,500</b>	<b>\$7,300</b>
	<b>FUND BALANCE - September 30</b>	<b>\$1,028,276</b>	<b>\$1,135,133</b>	<b>\$1,090,576</b>	<b>\$1,213,633</b>	<b>\$1,220,933</b>

CITY OF WINTER SPRINGS  
 FISCAL YEAR 2013-2014 BUDGET

MEDICAL TRANSPORT SERVICES FUND - 170

On October 2, 2008, the Fire Department was consolidated with Seminole County. This fund was closed during FY 2011.

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361100/53680	Investment (realized/unrealized)	\$1,897	\$0	\$0	\$0	\$0
369101	Misc Revenue	\$1,062	\$0	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$2,959</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$2,959</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
2600	Medical Transport - Operating	\$590,552	\$0	\$0	\$0	\$0
2610	Medical Transport - EMS Admin	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$590,552</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>FUND BALANCE - October 1</b>	<b>\$587,593</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>(\$587,593)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>FUND BALANCE - September 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
	<b>Total Payroll</b>	\$0	\$0	\$0	\$0	\$0
53410	Billing Services Costs	\$11	\$0	\$0	\$0	\$0
54210	Postage	\$2	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	\$13	\$0	\$0	\$0	\$0
58130	Transfer to General Fund	\$590,539	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	\$590,539	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$590,552</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Annual Maintenance Assessment** - The Commission voted to maintain the annual assessment at \$120 per ERU for the 2011 tax year/2012 fiscal year (legal maximum - \$128.00 per ERU).

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361100/53680	Investment (realized/unrealized)	\$4,250	\$3,371	\$850	\$850	\$1,200
361101	Interest - County	\$19	\$2	\$0	\$0	\$0
325120	Assessment Collections (Phase I & II)	\$498,142	\$491,150	\$495,000	\$495,000	\$507,894
369305	Insurance Proceeds	\$0	\$1,403	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$502,411</b>	<b>\$495,926</b>	<b>\$495,850</b>	<b>\$495,850</b>	<b>\$509,094</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$502,411</b>	<b>\$495,926</b>	<b>\$495,850</b>	<b>\$495,850</b>	<b>\$509,094</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
53211	Administrative Fees	\$9,085	\$9,195	\$9,400	\$9,400	\$9,600
53410	Billing Services Cost	\$2,465	\$2,458	\$2,800	\$2,800	\$2,900
54310	Utility Services	\$51,642	\$50,279	\$52,000	\$52,000	\$52,000
54330	Street Lighting	\$220,364	\$231,488	\$234,000	\$234,000	\$230,000
54686	Repairs & Maint - Landscape	\$128,461	\$113,925	\$120,000	\$115,500	\$127,000
54693	Repairs & Maint - Fountains	\$14,502	\$14,165	\$19,000	\$25,500	\$18,000
54695	Repairs & Maint - Signs & Walls	\$14,148	\$14,460	\$17,000	\$15,000	\$17,000
54920	Legal Advertising	\$163	\$0	\$100	\$100	\$150
55230	Clerk Supplies	\$0	\$0	\$50	\$50	\$0
59310	Statutory Reserve	\$0	\$0	\$22,000	\$22,000	\$22,000
	<b>Total Operating</b>	<b>\$440,830</b>	<b>\$435,970</b>	<b>\$476,350</b>	<b>\$476,350</b>	<b>\$478,650</b>
58130	Transfer to General - Insurance	\$5,079	\$4,832	\$5,068	\$5,068	\$5,500
58130	Transfer to General - Admin <sup>1</sup>	\$13,300	\$12,700	\$12,275	\$12,275	\$11,925
58130	Transfer to General - Clerk Fees <sup>2</sup>	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250
58130	Transfer to General - Beautification	\$57,224	\$56,149	\$55,376	\$55,376	\$58,521
	<b>Total Transfers</b>	<b>\$76,853</b>	<b>\$74,931</b>	<b>\$73,969</b>	<b>\$73,969</b>	<b>\$77,196</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$517,683</b>	<b>\$510,901</b>	<b>\$550,319</b>	<b>\$550,319</b>	<b>\$555,846</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$314,599</b>	<b>\$299,327</b>	<b>\$241,066</b>	<b>\$284,352</b>	<b>\$229,883</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>(\$15,272)</b>	<b>(\$14,975)</b>	<b>(\$54,469)</b>	<b>(\$54,469)</b>	<b>(\$46,752)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$299,327</b>	<b>\$284,352</b>	<b>\$186,597</b>	<b>\$229,883</b>	<b>\$183,131</b>

Annual Maintenance Assessment - \$75/ BU; legal maximum \$87/BU  
Annual Capital Assessment - \$85/BU; legal maximum \$88/BU

Division	Account	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Anticipated by Fiscal Year-End		FY 13/14 Budget
						Revised FY 12/13 Budget		
<b>REVENUES &amp; TRANSFERS</b>								
Maintenance								
	1501 325120	Assessments - Maintenance	\$0	\$0	\$0	\$0		\$6,466
	1501 361100/53680	Investment - Maintenance	\$0	\$0	\$0	\$0		\$20
	1501 361101	Interest - County - Maintenance	\$0	\$0	\$0	\$0		\$0
Capital								
	1502 325110	Assessments - Capital	\$0	\$0	\$0	\$0		\$5,777
	1502 361100/53680	Investment - Capital	\$0	\$0	\$0	\$0		\$100
	1502 361101	Interest - County - Capital	\$0	\$0	\$0	\$0		\$0
	1502 325300	Prepaid Assessments - Capital	\$0	\$0	\$0	\$17,100		\$0
	1502 384100	Loan Proceeds (General Fund loan)	\$0	\$0	\$0	\$63,720		\$0
		<b>Total Revenues</b>	\$0	\$0	\$0	\$80,820		\$12,363
		<b>Total Transfers</b>	\$0	\$0	\$0	\$0		\$0
		<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$80,820</b>		<b>\$12,363</b>
<b>EXPENDITURES &amp; TRANSFERS</b>								
Maintenance								
	1501 53211	Administration Fees	\$0	\$0	\$0	\$0		\$1,050
	1501 53410	Billing Services	\$0	\$0	\$0	\$0		\$25
	1501 54686	Repairs & Maint - Landscape	\$0	\$0	\$0	\$0		\$600
	1501 54695	Repairs & Maint - Signs & Walls	\$0	\$0	\$0	\$0		\$1,850
	1501 59310	Statutory Reserve	\$0	\$0	\$0	\$0		\$325
Capital								
	1502 53211	Administration Fees	\$0	\$0	\$0	\$23,285		\$1,050
	1502 53410	Billing Services	\$0	\$0	\$0	\$0		\$25
	1502 54920	Legal Advertisements	\$0	\$0	\$0	\$992		\$0
	1502 57310	Issuance Costs	\$0	\$0	\$0	\$2,500		\$0
		<b>Total Operating</b>	\$0	\$0	\$0	\$26,777		\$4,925
Capital								
	1502 57110	Debt Service - Principal	\$0	\$0	\$0	\$0		\$2,402
	1502 57210	Debt Service - Interest	\$0	\$0	\$0	\$0		\$1,832
		<b>Total Debt Service</b>	\$0	\$0	\$0	\$0		\$4,234
Maint								
	1501 58130	Transfer to General (Ins/Admin)	\$0	\$0	\$0	\$0		\$1,450
	1501 58130	Transfer to General Fund	\$0	\$0	\$0	\$0		\$1,115
Capital								
	1502 58130	Transfer to General	\$0	\$0	\$0	\$3,466		\$250
		<b>Total Transfers</b>	\$0	\$0	\$0	\$3,466		\$2,815
Capital								
	1502 65000	CIP - Wall construction	\$0	\$0	\$0	\$11,025		\$37,000
		<b>Total Capital</b>	\$0	\$0	\$0	\$11,025		\$37,000
		<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$41,268</b>		<b>\$48,974</b>
<b>CHANGE IN FUND BALANCE</b>								
		<b>FUND BALANCE - October 1</b>	\$0	\$0	\$0	\$0		\$39,552
		<b>Appropriation TO (FROM) Fund Balance</b>	\$0	\$0	\$0	\$39,552		(\$36,611)
		<b>FUND BALANCE - September 30</b>	\$0	\$0	\$0	\$39,552		\$2,941

CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET

TLBD DEBT SERVICE - 211  
TLBD Special Assessment Revenue Note - Series 2011  
See Debt Service Notes in Budget Message Section

Annual Capital Assessment - \$43.00 per ERU through fiscal year 2011-2012  
(legal maximum - 43.00 per ERU)

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361000	Interest and Other Earnings *(prin/receiv)	\$92,271	\$84,955	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$1,855	\$1,578	\$900	\$900	\$1,500
361101	Interest Earned - County	\$6	\$1	\$0	\$0	\$0
325110	Assessment Collections *	\$60,000	\$60,000	\$165,698	\$165,698	\$165,698
369101	Misc Revenue * (principal/interest)	\$14,402	\$19,399	\$0	\$0	\$0
384101	Capital Note Proceeds	\$0	\$1,765,000	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$168,534</b>	<b>\$1,930,933</b>	<b>\$166,598</b>	<b>\$166,598</b>	<b>\$167,198</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$168,534</b>	<b>\$1,930,933</b>	<b>\$166,598</b>	<b>\$166,598</b>	<b>\$167,198</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
53130	Trustee Fees	\$431	\$0	\$431	\$431	\$0
53211	Administration Fees	\$3,585	\$3,639	\$3,700	\$3,700	\$3,700
53410	Contractual Services Cost	\$825	\$822	\$900	\$900	\$900
57310	Issuance Costs	\$0	\$27,500	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$4,841</b>	<b>\$31,961</b>	<b>\$5,031</b>	<b>\$5,031</b>	<b>\$4,600</b>
57110	Debt Service - Principal	\$55,000	\$1,825,000	\$50,000	\$50,000	\$77,850
57210	Debt Service - Interest	\$94,830	\$102,605	\$57,000	\$57,000	\$55,200
	<b>Total Debt Service</b>	<b>\$149,830</b>	<b>\$1,927,605</b>	<b>\$107,000</b>	<b>\$107,000</b>	<b>\$133,050</b>
58130	Transfer to General Fund - Admin	\$500	\$500	\$500	\$500	\$500
	<b>Total Transfers</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$155,171</b>	<b>\$1,960,066</b>	<b>\$112,531</b>	<b>\$112,531</b>	<b>\$138,150</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$204,122</b>	<b>\$217,485</b>	<b>\$190,102</b>	<b>\$188,352</b>	<b>\$242,419</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$13,363</b>	<b>(\$29,133)</b>	<b>\$54,067</b>	<b>\$54,067</b>	<b>\$29,048</b>
	<b>FUND BALANCE - September 30</b>	<b>\$217,485</b>	<b>\$188,352</b>	<b>\$244,169</b>	<b>\$242,419</b>	<b>\$271,467</b>

\* Due to the structure of this debt service instrument, the 2011 and 2012 special assessment revenues of \$166,373 and \$164,354 (respectively) are required by GASB to have the distinctive accounting treatment represented herein.

Annual Phase II Capital Assessment - \$17.00 per ERU through fiscal year 2011-2012  
(legal maximum - \$17.00 per ERU)

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361000	Interest and Other Earnings *(prin/receiv)	\$8,805	\$2,466	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$403	\$238	\$60	\$60	\$150
361101	County Interest Earned	\$1	\$0	\$0	\$0	\$0
325110	Assessment Collections *	\$19,711	\$37,915	\$40,588	\$40,588	\$40,588
369101	Misc Revenue *(principal/interest)	\$12,353	\$0	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$41,273</b>	<b>\$40,619</b>	<b>\$40,648</b>	<b>\$40,648</b>	<b>\$40,738</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$41,273</b>	<b>\$40,619</b>	<b>\$40,648</b>	<b>\$40,648</b>	<b>\$40,738</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
53180	Consulting	\$2,500	\$0	\$0	\$0	\$0
53211	Administration Fees	\$788	\$715	\$820	\$820	\$800
53410	Billing Services Cost	\$201	\$201	\$250	\$250	\$250
	<b>Total Operating</b>	<b>\$3,489</b>	<b>\$916</b>	<b>\$1,070</b>	<b>\$1,070</b>	<b>\$1,050</b>
57110	Debt Service - Principal	\$32,000	\$37,914	\$27,000	\$27,000	\$27,700
57210	Debt Service - Interest	\$8,776	\$7,061	\$5,700	\$5,700	\$4,550
	<b>Total Debt Service</b>	<b>\$40,776</b>	<b>\$44,975</b>	<b>\$32,700</b>	<b>\$32,700</b>	<b>\$32,250</b>
58130	Transfer to General Fund - Admin	\$500	\$500	\$500	\$500	\$500
	<b>Total Transfers</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$44,765</b>	<b>\$46,391</b>	<b>\$34,270</b>	<b>\$34,270</b>	<b>\$33,800</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$24,606</b>	<b>\$21,114</b>	<b>\$11,252</b>	<b>\$15,342</b>	<b>\$21,720</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>(\$3,492)</b>	<b>(\$5,772)</b>	<b>\$6,378</b>	<b>\$6,378</b>	<b>\$6,938</b>
	<b>FUND BALANCE - September 30</b>	<b>\$21,114</b>	<b>\$15,342</b>	<b>\$17,630</b>	<b>\$21,720</b>	<b>\$28,658</b>

\* Due to the structure of this debt service instrument, the 2011 special assessment revenues of \$40,869 are required by Government Accounting Standards Board (GASB) to have the distinctive accounting treatment represented herein.

CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET

OAK FOREST MAINTENANCE FUND - 191

Annual Maintenance Assessment - \$57 per BU through fiscal year 2011-2012  
(legal maximum - \$63.00 per BU)

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361100/53680	Investment (realized/unrealized)	\$552	\$514	\$175	\$175	\$275
361101	Interest - County	\$2	\$0	\$0	\$0	\$0
325120	Assessment Collections	\$53,176	\$52,263	\$52,940	\$52,940	\$52,940
	<b>Total Revenues</b>	<b>\$53,730</b>	<b>\$52,777</b>	<b>\$53,115</b>	<b>\$53,115</b>	<b>\$53,215</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$53,730</b>	<b>\$52,777</b>	<b>\$53,115</b>	<b>\$53,115</b>	<b>\$53,215</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
53211	Administration Fees	\$7,607	\$7,684	\$7,800	\$7,800	\$7,800
53410	Billing Services Cost	\$262	\$264	\$300	\$300	\$300
54310	Utility Services	\$6,190	\$6,588	\$7,000	\$7,000	\$7,000
54682	Repairs & Maint - Grounds	\$14,751	\$15,333	\$18,000	\$18,000	\$28,000
54695	Repairs & Maint - Sign/Walls	\$4,227	\$2,322	\$5,000	\$5,000	\$4,000
55230	Clerk Supplies	\$0	\$0	\$25	\$25	\$0
59310	Statutory Reserve	\$0	\$0	\$2,200	\$2,200	\$2,200
	<b>Total Operating</b>	<b>\$33,037</b>	<b>\$32,191</b>	<b>\$40,325</b>	<b>\$40,325</b>	<b>\$49,300</b>
58130	Transfer to General Fund - Insurance	\$1,082	\$1,036	\$980	\$980	\$1,000
58130	Transfer to General - Admin <sup>1</sup>	\$1,400	\$1,525	\$1,475	\$1,475	\$1,475
58130	Transfer to General Fund - Clerk Fees <sup>2</sup>	\$625	\$500	\$500	\$500	\$500
58130	Transfer to Gen Fund - Beautification	\$11,054	\$11,298	\$11,175	\$11,175	\$11,870
	<b>Total Transfers</b>	<b>\$14,161</b>	<b>\$14,359</b>	<b>\$14,130</b>	<b>\$14,130</b>	<b>\$14,845</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$47,198</b>	<b>\$46,550</b>	<b>\$54,455</b>	<b>\$54,455</b>	<b>\$64,145</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$39,447</b>	<b>\$45,979</b>	<b>\$45,000</b>	<b>\$52,206</b>	<b>\$50,866</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$6,532</b>	<b>\$6,227</b>	<b>(\$1,340)</b>	<b>(\$1,340)</b>	<b>(\$10,930)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$45,979</b>	<b>\$52,206</b>	<b>\$43,660</b>	<b>\$50,866</b>	<b>\$39,936</b>

**CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET**

**OAK FOREST DEBT SERVICE FUND - 214**  
See Debt Service Notes in Budget Message Section

**Annual Capital Assessment** - \$72 per BU through fiscal year 2011-2012  
(legal maximum - \$72.00 per BU)

During FY 2010, the Bank of America Series 2004A Capital Improvement Revenue Note was due in full on July 1, 2010 and refinanced internally by the City.

<b>Account Number</b>	<b>Account Description</b>	<b>FY 10/11 Actual</b>	<b>FY 11/12 Actual</b>	<b>Original FY 12/13 Budget</b>	<b>Revised FY 12/13 Budget</b>	<b>FY 13/14 Budget</b>
<b>REVENUES &amp; TRANSFERS</b>						
361000	Interest and Other Earnings * (prin/receivables)	\$22,038	\$20,075	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$343	\$293	\$50	\$50	\$100
361101	Interest - County	\$2	\$0	\$0	\$0	\$0
325110	Assessment Collections *	\$16,145	\$16,826	\$58,400	\$58,400	\$58,648
369101	Misc Revenue * (principal/interest)	\$20,757	\$21,029	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$59,285</b>	<b>\$58,223</b>	<b>\$58,450</b>	<b>\$58,450</b>	<b>\$58,748</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$59,285</b>	<b>\$58,223</b>	<b>\$58,450</b>	<b>\$58,450</b>	<b>\$58,748</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
53180	Consulting	\$0	\$0	\$0	\$0	\$0
53211	Administration Fees	\$3,675	\$3,615	\$3,800	\$3,800	\$3,800
53410	Billing Services Cost	\$287	\$294	\$350	\$350	\$350
	<b>Total Operating</b>	<b>\$3,962</b>	<b>\$3,909</b>	<b>\$4,150</b>	<b>\$4,150</b>	<b>\$4,150</b>
57110	Debt Service - Principal	\$43,690	\$44,904	\$46,152	\$46,152	\$47,434
57210	Debt Service - Interest	\$8,310	\$7,096	\$5,848	\$5,848	\$4,566
	<b>Total Debt Service</b>	<b>\$52,000</b>	<b>\$52,000</b>	<b>\$52,000</b>	<b>\$52,000</b>	<b>\$52,000</b>
58130	Transfer to General Fund - Admin	\$500	\$500	\$500	\$500	\$500
	<b>Total Transfers</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$56,462</b>	<b>\$56,409</b>	<b>\$56,650</b>	<b>\$56,650</b>	<b>\$56,650</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$8,213</b>	<b>\$11,036</b>	<b>\$12,861</b>	<b>\$12,850</b>	<b>\$14,650</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$2,823</b>	<b>\$1,814</b>	<b>\$1,800</b>	<b>\$1,800</b>	<b>\$2,098</b>
	<b>FUND BALANCE - September 30</b>	<b>\$11,036</b>	<b>\$12,850</b>	<b>\$14,661</b>	<b>\$14,650</b>	<b>\$16,748</b>

Internal Loan to General Fund (\$229,870)  
per 9.30.12 CAFR (\$217,020)

\* Due to the structure of this debt service instrument, the 2011 and 2012 special assessment revenues of \$58,940 and \$57,930 (respectively) are required by the Government Accounting Standards Board (GASB) to have the distinctive accounting treatment represented herein.

CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET

**2003 DEBT SERVICE FUND - 206**  
Improvement Refunding Revenue Bonds - Series 2003  
See Debt Service Notes in Budget Message Section

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361100/53680	Investment (realized/unrealized)	\$3,224	\$4,444	\$2,500	\$2,500	\$3,000
	<b>Total Revenues</b>	<b>\$3,224</b>	<b>\$4,444</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$3,000</b>
381100	Transfer from General Fund	\$876,000	\$894,200	\$885,000	\$885,000	\$884,000
	<b>Total Transfers</b>	<b>\$876,000</b>	<b>\$894,200</b>	<b>\$885,000</b>	<b>\$885,000</b>	<b>\$884,000</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$879,224</b>	<b>\$898,644</b>	<b>\$887,500</b>	<b>\$887,500</b>	<b>\$887,000</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
53180	Consulting	\$0	\$0	\$2,700	\$2,700	\$2,500
	<b>Total Operating</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,700</b>	<b>\$2,700</b>	<b>\$2,500</b>
57110	Debt Service - Principal	\$660,000	\$685,000	\$700,000	\$700,000	\$725,000
57210	Debt Service - Interest	\$216,272	\$196,098	\$175,000	\$175,000	\$150,500
	<b>Total Debt Service</b>	<b>\$876,272</b>	<b>\$881,098</b>	<b>\$875,000</b>	<b>\$875,000</b>	<b>\$875,500</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$876,272</b>	<b>\$881,098</b>	<b>\$877,700</b>	<b>\$877,700</b>	<b>\$878,000</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$779,389</b>	<b>\$782,341</b>	<b>\$800,991</b>	<b>\$799,887</b>	<b>\$809,687</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$2,952</b>	<b>\$17,546</b>	<b>\$9,800</b>	<b>\$9,800</b>	<b>\$9,000</b>
	<b>FUND BALANCE - September 30</b>	<b>\$782,341</b>	<b>\$799,887</b>	<b>\$810,791</b>	<b>\$809,687</b>	<b>\$818,687</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET

1999 DEBT SERVICE FUND - 215

1999 Improvement Refunding Revenue Bonds; 2011 Revenue Note  
See Debt Service Notes in Budget Message Section

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361100/53680	Investment (realized/unrealized)	\$590	\$832	\$650	\$650	\$600
384101	Capital Note Proceeds	\$1,377,246	\$0	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$1,377,836</b>	<b>\$832</b>	<b>\$650</b>	<b>\$650</b>	<b>\$600</b>
381100	Transfer from General Fund	\$191,000	\$194,300	\$194,000	\$194,000	\$207,500
	<b>Total Transfers</b>	<b>\$191,000</b>	<b>\$194,300</b>	<b>\$194,000</b>	<b>\$194,000</b>	<b>\$207,500</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$1,568,836</b>	<b>\$195,132</b>	<b>\$194,650</b>	<b>\$194,650</b>	<b>\$208,100</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
53130	Trustee Fees	\$0	\$0	\$500	\$500	\$0
53180	Consulting	\$0	\$0	\$0	\$0	\$2,500
	<b>Total Operating</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500</b>	<b>\$500</b>	<b>\$2,500</b>
57110	Debt Service - Principal	\$1,560,000	\$23,848	\$149,250	\$149,250	\$160,875
57210	Debt Service - Interest	\$112,456	\$20,575	\$30,500	\$30,500	\$26,600
57310	Issuance Costs	\$14,650	\$10,100	\$0	\$0	\$0
	<b>Total Debt Service</b>	<b>\$1,687,106</b>	<b>\$54,523</b>	<b>\$179,750</b>	<b>\$179,750</b>	<b>\$187,475</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$1,687,106</b>	<b>\$54,523</b>	<b>\$180,250</b>	<b>\$180,250</b>	<b>\$189,975</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	\$139,362	\$21,092	\$161,369	\$161,701	\$176,101
	<b>Appropriation TO (FROM) Fund Balance</b>	(\$118,270)	\$140,609	\$14,400	\$14,400	\$18,125
	<b>FUND BALANCE - September 30</b>	<b>\$21,092</b>	<b>\$161,701</b>	<b>\$175,769</b>	<b>\$176,101</b>	<b>\$194,226</b>

CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET

CENTRAL WINDS G.O. DEBT SERVICE FUND - 225  
Limited General Obligation Refunding Revenue Note - Series 2012  
See Debt Service Notes in Budget Message Section

		0.1100 Decreased valuation	0.1100 Decreased valuation	0.1100 Decreased valuation	0.1100 Based on DR420 valuation	
Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
REVENUES & TRANSFERS						
311000	Voted Ad Valorem Taxes	\$179,408	\$167,640	\$166,373	\$166,373	\$173,413
361100/53680	Investment (realized/unrealized)	\$1,033	\$744	\$250	\$250	\$500
361101	Interest - County	\$6	\$0	\$0	\$0	\$0
384101	Capital Note Proceeds	\$0	\$2,739,107	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$180,447</b>	<b>\$2,907,491</b>	<b>\$166,623</b>	<b>\$166,623</b>	<b>\$173,913</b>
381100	Transfer from General (maintain flat millage)	\$44,000	\$55,500	\$27,000	\$27,000	\$10,000
	<b>Total Transfers</b>	<b>\$44,000</b>	<b>\$55,500</b>	<b>\$27,000</b>	<b>\$27,000</b>	<b>\$10,000</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$224,447</b>	<b>\$2,962,991</b>	<b>\$193,623</b>	<b>\$193,623</b>	<b>\$183,913</b>
EXPENDITURES & TRANSFERS						
53130	Trustee Fees	\$431	\$180	\$0	\$0	\$0
53180	Consulting	\$0	\$0	\$2,500	\$2,500	\$0
	<b>Total Operating</b>	<b>\$431</b>	<b>\$180</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$0</b>
57110	Debt Service - Principal	\$80,000	\$2,770,000	\$100,600	\$100,600	\$104,700
57210	Debt Service - Interest	\$142,508	\$151,149	\$100,000	\$100,000	\$96,500
57310	Cost of Issuance	\$0	\$31,501	\$0	\$0	\$0
	<b>Total Debt Service</b>	<b>\$222,508</b>	<b>\$2,952,650</b>	<b>\$200,600</b>	<b>\$200,600</b>	<b>\$201,200</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$222,939</b>	<b>\$2,952,830</b>	<b>\$203,100</b>	<b>\$203,100</b>	<b>\$201,200</b>
CHANGE IN FUND BALANCE						
	<b>FUND BALANCE - October 1</b>	<b>\$38,880</b>	<b>\$40,388</b>	<b>\$40,057</b>	<b>\$50,549</b>	<b>\$41,072</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$1,508</b>	<b>\$10,161</b>	<b>(\$9,477)</b>	<b>(\$9,477)</b>	<b>(\$17,287)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$40,388</b>	<b>\$50,549</b>	<b>\$30,580</b>	<b>\$41,072</b>	<b>\$23,785</b>

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361100/53680	Investment (realized/unrealized)	\$7,641	\$7,301	\$1,800	\$1,800	\$2,750
	<b>Total Revenues</b>	<b>\$7,641</b>	<b>\$7,301</b>	<b>\$1,800</b>	<b>\$1,800</b>	<b>\$2,750</b>
381600	Transfer from Other Funds (#115 Road Imp)	\$0	\$0	\$300,000	\$0	\$300,000
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$300,000</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$7,641</b>	<b>\$7,301</b>	<b>\$301,800</b>	<b>\$1,800</b>	<b>\$302,750</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
	<b>Total Operating</b>	\$0	\$0	\$0	\$0	\$0
58125	30107 T/fer to Other Funds (Vet Mem)	\$1,959	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$1,959</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
65000	70008 CIP - Magnolia Park	\$680	\$2,400	\$1,206,624	\$0	\$1,219,875
	<b>Total Capital</b>	<b>\$680</b>	<b>\$2,400</b>	<b>\$1,206,624</b>	<b>\$0</b>	<b>\$1,219,875</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$2,639</b>	<b>\$2,400</b>	<b>\$1,206,624</b>	<b>\$0</b>	<b>\$1,219,875</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	\$905,422	\$910,424	\$904,824	\$915,325	\$917,125
	<b>Appropriation TO (FROM) Fund Balance</b>	\$5,002	\$4,901	(\$904,824)	\$1,800	(\$917,125)
	<b>FUND BALANCE - September 30</b>	<b>\$910,424</b>	<b>\$915,325</b>	<b>\$0</b>	<b>\$917,125</b>	<b>\$0</b>

These funds are designated for economic development within prescribed legal parameters.

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361100/53680	Investment (realized/unrealized)	\$8,645	\$8,245	\$4,100	\$4,100	\$6,200
	<b>Total Revenues</b>	<b>\$8,645</b>	<b>\$8,245</b>	<b>\$4,100</b>	<b>\$4,100</b>	<b>\$6,200</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$8,645</b>	<b>\$8,245</b>	<b>\$4,100</b>	<b>\$4,100</b>	<b>\$6,200</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
54310	<u>30108</u> Utility Service (154 Lori Ann)	\$1,062	\$1,156	\$1,500	\$1,500	\$0
54660	<u>30108</u> R&M - Buildings (154 Lori Ann)	\$1,203	\$573	\$1,000	\$1,000	\$0
54682	<u>30108</u> R&M - Grounds (154 Lori Ann)	\$0	\$0	\$1,000	\$1,000	\$0
	<b>Total Operating</b>	<b>\$2,265</b>	<b>\$1,729</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$2,265</b>	<b>\$1,729</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$0</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$1,022,347</b>	<b>\$1,028,727</b>	<b>\$1,035,227</b>	<b>\$1,035,243</b>	<b>\$1,035,843</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$6,380</b>	<b>\$6,516</b>	<b>\$600</b>	<b>\$600</b>	<b>\$6,200</b>
	<b>FUND BALANCE - September 30</b>	<b>\$1,028,727</b>	<b>\$1,035,243</b>	<b>\$1,035,827</b>	<b>\$1,035,843</b>	<b>\$1,042,043</b>

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
	REVENUES & TRANSFERS					
361100/53680	Investment (realized/unrealized)	\$8,036	\$7,683	\$1,900	\$1,900	\$2,900
	<b>Total Revenues</b>	<b>\$8,036</b>	<b>\$7,683</b>	<b>\$1,900</b>	<b>\$1,900</b>	<b>\$2,900</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$8,036</b>	<b>\$7,683</b>	<b>\$1,900</b>	<b>\$1,900</b>	<b>\$2,900</b>
	EXPENDITURES & TRANSFERS					
	<b>Total Operating</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
65000	30037 CIP - Utility/PW Facility	\$0	\$0	\$964,388	\$0	\$965,000
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$964,388</b>	<b>\$0</b>	<b>\$965,000</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$964,388</b>	<b>\$0</b>	<b>\$965,000</b>
	<b>CHANGE IN FUND BALANCE</b>					
	<b>FUND BALANCE - October 1</b>	<b>\$949,952</b>	<b>\$957,988</b>	<b>\$962,488</b>	<b>\$965,671</b>	<b>\$967,571</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$8,036</b>	<b>\$7,683</b>	<b>(\$962,488)</b>	<b>\$1,900</b>	<b>(\$962,100)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$957,988</b>	<b>\$965,671</b>	<b>\$0</b>	<b>\$967,571</b>	<b>\$5,471</b>

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361100/53680	Investment (realized/unrealized)	\$88	\$0	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$88</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$88</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
	<b>Total Operating</b>	\$0	\$0	\$0	\$0	\$0
58125	Transfer to ECSI Fund	\$0	\$10,454	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$10,454</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$0</b>	<b>\$10,454</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	\$10,366	\$10,454	\$0	\$0	\$0
	<b>Appropriation TO (FROM) Fund Balance</b>	\$88	(\$10,454)	\$0	\$0	\$0
	<b>FUND BALANCE - September 30</b>	<b>\$10,454</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>REVENUES &amp; TRANSFERS</b>						
361100/53680	Investment (realized/unrealized)	\$0	\$1,182	\$0	\$0	\$750
364100	Auction Proceeds (Trade-In)	\$0	\$7,119	\$0	\$0	\$0
	<b>Total Revenues</b>	\$0	\$8,301	\$0	\$0	\$750
381600	Transfer from Other Funds (City Hall C.P.)	\$0	\$10,454	\$0	\$0	\$0
381100	Transfer from General Fund	\$0	\$53,692	\$0	\$0	\$0
381090	Transfer from W&S	\$0	\$100,000	\$150,000	\$150,000	\$0
381153	Transfer from Dev Svcs	\$0	\$0	\$22,500	\$22,500	\$0
381503	Transfer from Other Funds (Pub Bldg Impact)	\$0	\$400,546	\$0	\$0	\$0
	<b>Total Transfers</b>	\$0	\$564,692	\$172,500	\$172,500	\$0
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$0</b>	<b>\$572,993</b>	<b>\$172,500</b>	<b>\$172,500</b>	<b>\$750</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
	<b>Total Payroll</b>	\$0	\$0	\$0	\$0	\$0
55270	Small Tools	\$0	\$1,771	\$0	\$0	\$0
	<b>Total Operating</b>	\$0	\$1,771	\$0	\$0	\$0
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
64200	Data Processing	\$0	\$1,170	\$0	\$49,575	\$0
68100	11009 Software (VoIP)	\$0	\$60,747	\$0	\$0	\$0
65000	11010 Software (Munis Replacement)	\$0	\$0	\$172,500	\$219,300	\$101,650
65000	30165 CIP (Public bathroom restoration)	\$0	\$0	\$0	\$10,000	\$0
68100	Intangibles	\$0	\$226,067	\$0	\$4,118	\$0
	<b>Total Capital</b>	\$0	\$287,984	\$172,500	\$282,993	\$101,650
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$0</b>	<b>\$289,755</b>	<b>\$172,500</b>	<b>\$282,993</b>	<b>\$101,650</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	\$0	\$0	\$4,717	\$283,238	\$172,745
	<b>Appropriation TO (FROM) Fund Balance</b>	\$0	\$283,238	\$0	(\$110,493)	(\$100,900)
	<b>FUND BALANCE - September 30</b>	\$0	\$283,238	\$4,717	\$172,745	\$71,845

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# ENTERPRISE FUNDS

## Budget Data

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FUND	DIVISION	FUND NAME	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
REVENUES							
401	3600	W&S - Operating	\$9,533,147	\$10,058,361	\$10,217,440	\$10,219,413	\$9,237,196
401	3610	W&S - Renewal & Replacement	\$110,000	\$75,000	\$150,000	\$150,000	\$200,000
401	3640	W&S - 2000 Utility Construction	\$99	\$0	\$0	\$0	\$0
402		W&S - Service Availability Fund	\$11,231	\$669,901	\$122,740	\$122,740	\$122,740
420		Development Services	\$338,537	\$1,099,881	\$621,300	\$837,800	\$854,500
430		Stormwater	\$1,369,354	\$1,138,975	\$995,710	\$995,710	\$1,047,000
<b>TOTAL REVENUES</b>			<b>\$11,362,368</b>	<b>\$13,042,118</b>	<b>\$12,107,190</b>	<b>\$12,325,663</b>	<b>\$11,461,436</b>
EXPENDITURES/EXPENSES							
401	3600	W&S - Operating	\$6,462,938	\$6,060,677	\$8,981,828	\$9,070,760	\$9,298,378
401	3610	W&S - Renewal & Replacement	\$202,765	\$190,980	\$200,000	\$200,000	\$200,000
401	3620	W&S - Revenue Generation	\$0	\$0	\$0	\$0	\$0
401	3640	W&S - 2000 Utility Construction	\$11,970	\$44,870	\$156,847	\$24,000	\$156,239
402		W&S - Service Availability Fund	\$0	\$0	\$0	\$0	\$0
420		Development Services	\$638,537	\$630,553	\$760,009	\$847,339	\$775,473
430		Stormwater	\$873,359	\$879,777	\$1,566,195	\$1,387,506	\$1,540,247
<b>TOTAL EXPENDITURES</b>			<b>\$8,189,569</b>	<b>\$7,806,857</b>	<b>\$11,664,879</b>	<b>\$11,529,605</b>	<b>\$11,970,337</b>
<b>CHANGE IN FUND EQUITY</b>			<b>Net Assets</b>		<b>Net Assets less Net Capital (for Budgeting Purposes)</b>		
<b>FUND EQUITY - October 1</b>			\$20,833,333	\$21,660,963	\$4,313,639	\$4,719,921	\$5,515,979
<b>Appropriation TO (FROM) Fund Equity</b>			\$3,172,799	\$5,235,261	\$442,311	\$796,058	(\$508,901)
<b>FUND EQUITY - September 30</b>			\$24,006,132	\$26,896,224	\$4,755,950	\$5,515,979	\$5,007,078
Non-Cash Adjustments			(\$2,345,169)	(\$1,239,724)			
<b>Total Net Assets per CAFR</b>			<b>\$21,660,963</b>	<b>\$25,656,500</b>			

	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b><u>Sources</u></b>					
Revenues	\$11,187,016	\$12,687,155	\$11,933,503	\$12,150,981	\$11,239,740
Transfers	\$175,352	\$354,963	\$173,687	\$174,682	\$221,696
<b>Total Sources</b>	<b>\$11,362,368</b>	<b>\$13,042,118</b>	<b>\$12,107,190</b>	<b>\$12,325,663</b>	<b>\$11,461,436</b>
<b><u>Applications</u></b>					
Payroll	\$2,958,505	\$2,640,377	\$2,973,208	\$2,927,840	\$3,015,391
Operating	\$2,349,147	\$2,206,985	\$2,457,187	\$2,590,063	\$2,563,207
Debt Service	\$1,638,522	\$1,812,634	\$1,810,220	\$1,810,220	\$1,894,513
Transfers	\$2,046,635	\$2,386,443	\$2,267,417	\$2,280,371	\$2,271,537
Capital	\$2,538,307	\$4,108,060	\$2,156,847	\$1,921,111	\$2,225,689
<b>Total Applications</b>	<b>\$11,531,116</b>	<b>\$13,154,499</b>	<b>\$11,664,879</b>	<b>\$11,529,605</b>	<b>\$11,970,337</b>
Less Capitalized Expenditures	(\$3,341,547)	(\$5,347,642)			
Total Non-Capital Applications	\$8,189,569	\$7,806,857			

	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>Sources</b>					
Revenues	\$9,538,159	\$10,448,299	\$10,316,493	\$10,317,471	\$9,338,240
Transfers	\$116,318	\$354,963	\$173,687	\$174,682	\$221,696
<b>Total Sources</b>	<b>\$9,654,477</b>	<b>\$10,803,262</b>	<b>\$10,490,180</b>	<b>\$10,492,153</b>	<b>\$9,559,936</b>
<b>Applications</b>					
Payroll	\$2,172,766	\$1,892,537	\$2,054,911	\$2,054,911	\$2,122,928
Operating	\$2,079,890	\$1,917,835	\$2,103,700	\$2,169,678	\$2,162,700
Debt Service	\$1,638,522	\$1,812,634	\$1,810,220	\$1,810,220	\$1,894,513
Transfers	\$1,589,735	\$1,913,103	\$1,759,397	\$1,772,351	\$1,750,837
Capital	\$2,211,074	\$3,478,486	\$1,610,447	\$1,487,600	\$1,723,639
<b>Total Applications</b>	<b>\$9,691,987</b>	<b>\$11,014,595</b>	<b>\$9,338,675</b>	<b>\$9,294,760</b>	<b>\$9,654,617</b>
Less Capitalized Applications	(\$3,014,314)	(\$4,718,068)			
Total Non-Capital Applications	\$6,677,673	\$6,296,527			

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

**Water & Sewer Operations - 3600**

Utility/Public Works Director	1	1	1		1
Utility Superintendent	2	-	-		-
Utility Manager	-	1	1		1
Office Supervisor	1	1	1		1
Admin Secretary	1	-	-		-
Water Conservation Coord/Arborist	1	1	1		1
Maintenance Worker	7	8	7		6
Maintenance Worker (PT)	-	-	-		0.73
Maintenance Mechanic	10	8	8		9
Utility Coordinator	-	1	1		1
Team Leader	4	3	3		3
Lead Waste Water Treatment Oper	1	1	1		1
Lead Water Plant Operator	1	1	1		1
Wastewater Treatment Operator	6	5	5		5
Wastewater Treatment Oper Trainee	1	-	-		-
Wastewater Operator/Lab Coord	1	1	1		1
Water Plant Operator	2	2	1		1
Service Technician	2	2	2		2
Electronics / Instr Technician	1	1	1		1
<b>TOTAL AUTHORIZED PERSONNEL</b>	<b>42</b>	<b>37</b>	<b>35</b>		<b>35.73</b>

Division	Fund	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>REVENUES &amp; TRANSFERS</b>						
3600	Water & Sewer Operating Division	\$9,533,147	\$10,058,361	\$10,217,440	\$10,219,413	\$9,237,196
3610	Renewal & Replacement Division	\$110,000	\$75,000	\$150,000	\$150,000	\$200,000
3640	2000 Utility Construction Division	\$99	\$0	\$0	\$0	\$0
402	Service Availability Fund	\$11,231	\$669,901	\$122,740	\$122,740	\$122,740
<b>TOTAL REVENUES/TRANSFERS</b>		<b>\$9,654,477</b>	<b>\$10,803,262</b>	<b>\$10,490,180</b>	<b>\$10,492,153</b>	<b>\$9,559,936</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
3600	Water & Sewer Operating Division	\$6,462,938	\$6,060,677	\$8,981,828	\$9,070,760	\$9,298,378
3610	Renewal & Replacement Division	\$202,765	\$190,980	\$200,000	\$200,000	\$200,000
3640	2000 Utility Construction Division	\$11,970	\$44,870	\$156,847	\$24,000	\$156,239
402	Service Availability Fund	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>		<b>\$6,677,673</b>	<b>\$6,296,527</b>	<b>\$9,338,675</b>	<b>\$9,294,760</b>	<b>\$9,654,617</b>

CHANGE IN FUND EQUITY	Net Assets		Net Assets <u>less</u> Net Capital (for Budgeting Purposes)		
<b>FUND EQUITY - October 1</b>	\$13,910,505	\$14,799,270	\$4,107,215	\$3,807,312	\$5,004,705
<b>Appropriation TO (FROM) Fund Equity</b>	\$2,976,804	\$4,506,735	\$1,151,505	\$1,197,393	(\$94,681)
<b>FUND EQUITY - September 30</b>	\$16,887,309	\$19,306,005	\$5,258,720	\$5,004,705	\$4,910,024
Non-Cash Adjustments	(\$2,088,039)	(\$1,379,546)			
<b>Total Net Assets per CAFR</b>	<b>\$14,799,270</b>	<b>\$17,926,459</b>			

Total Net Assets Consist of:  
 Cash and Investments - \$6,327,684  
 Cash w/ Fiscal Agent - \$516,023  
 Other Current Assets - \$1,512,422  
 Restricted Investments - \$730,823  
 Current Liabilities - (\$1,498,996)  
 Noncurrent Liabilities - (\$3,780,644)  
 Capital Assets (net of related debt) - \$14,119,147

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
REVENUES & TRANSFERS						
331490	30137 Federal Grant - TS Fay	\$26,220	\$0	\$0	\$0	\$0
334310	30154 State Grant - SJRWMD - OF	\$238,862	\$2,629	\$0	\$0	\$0
334310	30157 State Grant - SJRWMD - LJ	\$3,524	\$304,789	\$194,984	\$194,984	\$0
334490	30137 State Grant - TS Fay	\$4,370	\$0	\$0	\$0	\$0
337300	Local Grant	\$0	\$1,944	\$0	\$0	\$0
337300	30154 Local Grant - SJRWMD - OF	\$238,862	\$2,629	\$0	\$0	\$0
337300	30157 Local Grant - SJRWMD - LJ	\$3,524	\$304,789	\$194,985	\$194,985	\$0
343310	Water Revenues	\$3,141,986	\$3,222,849	\$3,300,000	\$3,300,000	\$3,200,000
343320	Water Connection Fees	(\$1,554)	\$0	\$0	\$0	\$0
343510	Sewer Revenues	\$4,942,347	\$5,322,010	\$5,175,000	\$5,175,000	\$5,200,000
343520	Sewer Connection Fees	(\$2,199)	\$0	\$0	\$0	\$0
343610	Reuse Water Fees	\$418,293	\$438,017	\$425,000	\$425,000	\$440,000
343902	Turn Off/On Fees	\$69,410	\$69,020	\$75,000	\$75,000	\$70,000
343903	Meter Charges	\$18,749	\$64,859	\$20,000	\$20,000	\$20,000
343904	Application Fees	\$40,640	\$35,820	\$35,000	\$35,000	\$35,000
343905	Tampering Fees	\$190	\$380	\$500	\$500	\$500
343906	Inspection Fees	\$1,130	\$1,130	\$300	\$300	\$1,000
343907	NSF Check Fees	\$3,251	\$4,098	\$5,000	\$5,000	\$5,000
343908	Reservation Charges	\$21,210	\$17,955	\$5,000	\$5,000	\$5,000
343910	Penalty Fees	\$154,995	\$164,041	\$155,000	\$155,000	\$160,000
361100/53680	Investment (realized/unrealized)	\$45,918	\$53,752	\$40,000	\$40,000	\$50,000
364100	Auction Proceeds	\$4,737	\$1,454	\$5,000	\$5,000	\$4,000
369101	Misc Revenues	\$4,638	\$6,088	\$6,000	\$6,978	\$5,000
369300	Settlements/Collections	\$19,837	\$16,505	\$17,000	\$17,000	\$20,000
369305	Insurance Proceeds	\$127,889	\$0	\$2,000	\$2,000	\$0
384101	Capital Note Proceeds	\$0	\$0	\$537,984	\$537,984	\$0
	<b>Total Revenues</b>	<b>\$9,526,829</b>	<b>\$10,034,758</b>	<b>\$10,193,753</b>	<b>\$10,194,731</b>	<b>\$9,215,500</b>
381004	Transfer from Stormwater	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
381100	Transfer from General	\$318	\$0	\$0	\$995	\$0
381153	21360 Transfer from Dev Svc (Oper)	\$0	\$3,040	\$3,040	\$3,040	\$0
381600	23600 Transfer from Other (Arbor)	\$0	\$14,563	\$14,647	\$14,647	\$15,696
	<b>Total Transfers</b>	<b>\$6,318</b>	<b>\$23,603</b>	<b>\$23,687</b>	<b>\$24,682</b>	<b>\$21,696</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$9,533,147</b>	<b>\$10,058,361</b>	<b>\$10,217,440</b>	<b>\$10,219,413</b>	<b>\$9,237,196</b>

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
51210	Salaries	\$1,404,707	\$1,244,843	\$1,348,651	\$1,348,651	\$1,342,006
51210	Sick Leave Purchase	\$12,537	\$12,007	\$12,500	\$12,500	\$14,100
51214	Overtime Salaries	\$31,142	\$37,594	\$43,485	\$43,485	\$41,989
52110	F.I.C.A. Taxes	\$103,208	\$93,380	\$106,646	\$106,646	\$105,990
52310	Health Insurance/Life Insurance	\$234,466	\$216,047	\$267,483	\$267,483	\$295,852
52320	Workmen's Comp. Ins.	\$36,579	\$27,482	\$30,534	\$30,534	\$25,682
52330	Pension Expense - DB	\$350,127	\$260,350	\$236,819	\$236,819	\$278,586
52336	Pension Expense - DC	\$0	\$834	\$8,793	\$8,793	\$18,723
	<b>Total Payroll</b>	<b>\$2,172,766</b>	<b>\$1,892,537</b>	<b>\$2,054,911</b>	<b>\$2,054,911</b>	<b>\$2,122,928</b>
52510	Unemployment Compensation	\$5,124	\$12,650	\$19,800	\$19,800	\$15,000
53111	Other Legal Services	\$15,740	\$13,983	\$15,000	\$15,000	\$15,000
53130	Bond Trustee Fees	\$1,935	\$700	\$2,000	\$2,000	\$2,000
53140	Pre-Employment/Physicals	\$765	\$1,552	\$1,800	\$1,800	\$1,800
53160	Consulting Engineer	\$24,371	\$22,426	\$30,000	\$30,000	\$30,000
53180	Consultant Services	\$22,926	\$18,499	\$20,000	\$20,000	\$20,000
53411	Bank Service Charges	\$23,964	\$23,064	\$26,000	\$26,000	\$26,000
53690	Deposit Interest Expense	\$1,893	1570	\$2,200	\$2,200	\$2,200
54010	Travel & Per Diem	\$417	\$1,548	\$2,000	\$2,000	\$2,000
54110	Telephone	\$9,003	\$10,131	\$9,500	\$9,500	\$10,000
54210	Postage	\$30	\$62	\$100	\$100	\$100
54310	Utility Services	\$665,605	\$667,766	\$735,000	\$735,000	\$700,000
54315	Utility Services - Wholesale Water	\$411	\$434	\$800	\$800	\$5,000
54320	Sludge Disposal	\$247,072	\$237,919	\$240,000	\$240,000	\$250,000
54410	Equipment Rental	\$4,719	\$1,198	\$4,000	\$2,800	\$3,500
54501	Collection Service Fee (to 1360 FY11)	\$0	\$145	\$200	\$200	\$200
54630	Repair & Maint. - Equipment	\$34,288	\$28,940	\$35,000	\$35,000	\$35,000
54633	Maintenance Agreements	\$2,141	\$1,235	\$13,700	\$13,700	\$17,000
54640	Repair & Maint. - Communications	\$3,404	\$2,950	\$3,400	\$3,600	\$3,600
54650	Repair & Maint. - Vehicles	\$12,596	\$9,814	\$16,000	\$16,000	\$16,000
54660	Repair & Maint. - Buildings	\$34,711	\$17,478	\$18,000	\$18,000	\$16,000
54670	Repair & Maint. - Fire Hydrants	\$17,153	\$15,735	\$15,000	\$15,000	\$17,000
54671	Repair & Maint. - Water Plants	\$195,726	\$87,896	\$90,000	\$90,000	\$92,000
54680	Repair & Maint. - Sewer Plants	\$129,126	\$116,005	\$130,000	\$160,000	\$150,000
54681	Repair & Maint. - Reclaimed Water	\$18,771	\$37,549	\$34,000	\$34,000	\$45,000
54682	Repair & Maint. - Grounds	\$1,751	\$1,564	\$2,500	\$2,500	\$2,500
54690	Repair & Maint. - Water Lines	\$26,838	\$28,148	\$30,000	\$30,000	\$30,000
54691	Repair & Maint. - Sewer Lines	\$46,704	\$28,380	\$35,000	\$35,978	\$35,000
54692	Repair & Maint. - Water Meters	\$14,393	\$12,385	\$15,000	\$15,000	\$15,000
54694	Repair & Maint. - Lift Stations	\$73,430	\$70,895	\$75,000	\$110,000	\$80,000
54720	Copy Machine Supplies	\$1,496	\$1,969	\$2,000	\$2,000	\$1,000
54730	Printing	\$1,956	\$1,403	\$2,500	\$2,500	\$2,500
54800	Promotional	\$6,176	\$4,850	\$10,000	\$10,000	\$10,000
54930	Classified Advertising	\$981	\$0	\$500	\$500	\$500
55110	Office Supplies	\$1,690	\$1,526	\$1,700	\$1,700	\$1,800
55120	Computer	\$1,142	\$1,284	\$1,500	\$1,500	\$1,500
55210	Fuel & Oil	\$94,653	\$92,447	\$90,000	\$90,000	\$90,000
55220	Tires & Filters	\$5,776	\$6,889	\$9,500	\$9,500	\$9,500
55229	Meter Replacement (water & reclaimed)	\$16,006	\$21,585	\$38,000	\$32,000	\$35,000
55230	Operating Supplies	\$2,083	\$3,436	\$4,000	\$4,000	\$4,000
55231	Testing & Samples	\$30,298	\$34,167	\$38,000	\$38,000	\$53,000
55232	Water Meters	\$4,896	\$8,386	\$8,000	\$14,000	\$10,000
55233	Chlorine	\$126,447	\$116,994	\$141,000	\$141,000	\$167,000
55234	Backflow Devices	\$123	\$37	\$1,500	\$1,500	\$1,500
55240	Uniforms	\$6,370	\$6,424	\$6,500	\$6,500	\$6,700
55260	Janitorial Supplies	\$1,603	\$1,382	\$1,800	\$1,800	\$1,800
55270	Small Tools & Equipment	\$12,046	\$9,934	\$12,500	\$12,500	\$12,500
55278	New Software	\$28,871	\$19,949	\$10,000	\$10,000	\$5,000
55282	Chemicals - Water Plants	\$24,509	\$20,424	\$24,000	\$24,000	\$22,000
55283	Chemicals - Sewer Plants	\$20,707	\$19,426	\$20,500	\$20,500	\$23,000
55284	Lab Supplies	\$24,640	\$23,910	\$25,000	\$25,000	\$20,000
55290	Protective Clothing	\$4,974	\$4,315	\$5,500	\$5,500	\$7,500
55410	Subscriptions	\$0	\$0	\$100	\$100	\$0
55411	Dues & Registrations-Employees	\$3,058	\$1,787	\$2,600	\$2,600	\$2,000
55412	Dues & Registrations-Facilities	\$8,675	\$13,675	\$8,000	\$9,000	\$20,000
55430	Employee Development	\$4,647	6420	\$6,000	\$6,000	\$6,000
56970	Amortization	\$11,060	\$22,595	\$12,000	\$12,000	\$12,000
	<b>Total Operating</b>	<b>\$2,079,890</b>	<b>\$1,917,835</b>	<b>\$2,103,700</b>	<b>\$2,169,678</b>	<b>\$2,162,700</b>
	<b>Sub-Total - Payroll &amp; Operating Expenditures</b>	<b>\$4,252,656</b>	<b>\$3,810,372</b>	<b>\$4,158,611</b>	<b>\$4,224,589</b>	<b>\$4,285,628</b>

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
57110	Debt Service - Principal	\$803,240	\$1,239,582	\$1,298,480	\$1,298,480	\$1,408,346
57210	Debt Service - Interest	\$835,282	\$573,052	\$511,740	\$511,740	\$486,167
	<b>Total Debt Service</b>	<b>\$1,638,522</b>	<b>\$1,812,634</b>	<b>\$1,810,220</b>	<b>\$1,810,220</b>	<b>\$1,894,513</b>
58110	Transfer to Renewal & Replacement Fund	\$110,000	\$75,000	\$150,000	\$150,000	\$200,000
58115	23810 Transfer to Stormwater (20% Eng)	\$39,287	\$0	\$0	\$0	\$0
58125	Transfer to Other Funds (#402-Svc Avail)	\$0	\$256,360	\$0	\$0	\$0
58125	Transfer to Other Funds (#317-software)	\$0	\$100,000	\$150,000	\$150,000	\$0
58130	21342 Transfer to Gen Fund - Records Mgmt	\$24,093	\$0	\$0	\$0	\$0
58130	21360 Transfer to General - Utility Billing	\$631,063	\$671,443	\$699,197	\$712,151	\$751,637
58130	21915 Transfer to Gen Fund - Operator	\$3,833	\$0	\$0	\$0	\$0
58130	24415 Transfer to General Fund (Proj Adm)	\$1,959	\$0	\$0	\$0	\$0
58130	Transfer to General - Audit/Admin Services	\$779,500	\$810,300	\$760,200	\$760,200	\$799,200
	<b>Total Transfers</b>	<b>\$1,589,735</b>	<b>\$1,913,103</b>	<b>\$1,759,397</b>	<b>\$1,772,351</b>	<b>\$1,750,837</b>
62100	Plants and Main	\$173,590	\$956,535	\$695,000	\$623,133	\$1,165,000
64000	Equipment-General	\$69,362	\$41,556	\$98,700	\$92,700	\$150,100
64100	Vehicles	\$57,254	\$35,450	\$57,500	\$63,500	\$49,000
64200	Data Processing Equipment	\$6,458	\$2,459	\$2,400	\$2,400	\$3,300
65000	30028 CIP - Elect imp to WTP #2	(\$340)	\$0	\$0	\$0	\$0
65000	30154 CIP - Oak Forest Water Augmentation	\$1,635,904	\$20,182	\$0	\$0	\$0
65000	30157 CIP - Lake Jesup Water Augmentation	\$54,111	\$2,186,454	\$400,000	\$475,000	\$0
68000	Intangibles	\$0	\$0	\$0	\$6,867	\$0
	<b>Total Capital</b>	<b>\$1,996,339</b>	<b>\$3,242,636</b>	<b>\$1,253,600</b>	<b>\$1,263,600</b>	<b>\$1,367,400</b>
	Transfer to Balance Sheet - 3600	(\$2,799,579)	(\$4,482,218)			
	Transfer to Balance Sheet - 3610	(\$202,765)	(\$190,980)			
	Transfer to Balance Sheet - 3620	\$0	\$0			
	Transfer to Balance Sheet - 3640	(\$11,970)	(\$44,870)			
	<b>To Balance Sheet</b>	<b>(\$3,014,314)</b>	<b>(\$4,718,068)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$6,462,938</b>	<b>\$6,060,677</b>	<b>\$8,981,828</b>	<b>\$9,070,760</b>	<b>\$9,298,378</b>

CHANGE IN FUND EQUITY

FUND EQUITY - October 1

Appropriation TO (FROM) Fund Equity

FUND EQUITY - September 30

Non-Cash Adjustments  
Total Net Assets per CAFR

	Net Assets		Net Assets less Net Capital (for Budgeting Purposes)		
FUND EQUITY - October 1	\$12,965,920	\$13,948,090	\$2,981,062	\$2,447,081	\$3,595,734
Appropriation TO (FROM) Fund Equity	\$3,070,209	\$3,997,684	\$1,235,612	\$1,148,653	(\$61,182)
FUND EQUITY - September 30	\$16,036,129	\$17,945,774	\$4,216,674	\$3,595,734	\$3,534,552
Non-Cash Adjustments	(\$2,088,039)	(\$1,379,546)			
Total Net Assets per CAFR	\$13,948,090	\$16,566,228			

Plants & Mains

Pond Relining	\$260,000
Pump Control upgrades - WWRW/WTP3	\$90,000
WTP#2 & #3 Hydro Tank Removal	\$40,000
East Force Main/Reclaimed Main	\$410,000
Artesian Well Augmentation	\$275,000
LS#7 Upgrade	\$90,000
	<b>\$1,165,000</b>

Data Processing Equipment

Desktop Replacement (1)	\$1,300
Laptop	\$2,000
	<b>\$3,300</b>

Equipment - General:

Jackhammer	\$1,800
Pipe Locator	\$1,400
Comp. Sampler (2)	\$10,000
Forklift	\$23,000
Gantry Crane	\$6,000
Digital Radios -30	\$90,000
Vibration Meter	\$2,200
Thermal Imager	\$5,800
Grounding Tester	\$1,900
Light Tower	\$8,000
	<b>\$150,100</b>
<b>Vehicles:</b>	
Ford F-250 (2)	<b>\$49,000</b>

Total Net Assets Consist of:  
Cash and Investments - \$4,967,453  
Cash w/ Fiscal Agent - \$516,023  
Other Current Assets - \$1,512,422  
Restricted Investments - \$730,823  
Current Liabilities - (\$1,498,996)  
Noncurrent Liabilities - (\$3,780,644)  
Capital Assets (net of related debt) - \$14,119,147

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
	REVENUES & TRANSFERS					
	<b>Total Revenues</b>	\$0	\$0	\$0	\$0	\$0
381602	Transfer from Operating 3600 (prev #380100)	\$110,000	\$75,000	\$150,000	\$150,000	\$200,000
	<b>Total Transfers</b>	\$110,000	\$75,000	\$150,000	\$150,000	\$200,000
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$110,000</b>	<b>\$75,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$200,000</b>
	EXPENDITURES & TRANSFERS					
65000	30030 CIP - Sewer Relining	\$202,765	\$190,980	\$200,000	\$200,000	\$200,000
	<b>Total Capital</b>	\$202,765	\$190,980	\$200,000	\$200,000	\$200,000
	<b>TOTAL EXPENDITURES</b>	<b>\$202,765</b>	<b>\$190,980</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>
<b>CHANGE IN FUND EQUITY</b>						
		Net Assets less Net Capital (assets are capitalized in 3600 Operating)				
<b>FUND EQUITY - October 1</b>		\$707,605	\$614,840	\$489,840	\$498,860	\$448,860
<b>Appropriation TO (FROM) Fund Equity</b>		(\$92,765)	(\$115,980)	(\$50,000)	(\$50,000)	\$0
<b>FUND EQUITY - September 30</b>		\$614,840	\$498,860	\$439,840	\$448,860	\$448,860

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
REVENUES						
361100/53680	Investment (realized/unrealized)	\$99	\$0	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$99</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$99</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXPENDITURES & TRANSFERS						
	<b>Total Operating</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
65000	30043 CIP - Lk Jesup Water Study	\$11,970	\$0	\$0	\$0	\$0
65000	30151 CIP - East Force Main Imp	\$0	\$44,870	\$156,847	\$24,000	\$156,239
	<b>Total Capital</b>	<b>\$11,970</b>	<b>\$44,870</b>	<b>\$156,847</b>	<b>\$24,000</b>	<b>\$156,239</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$11,970</b>	<b>\$44,870</b>	<b>\$156,847</b>	<b>\$24,000</b>	<b>\$156,239</b>
<div style="border: 1px solid black; padding: 5px; background-color: #e0e0e0;">           Net Assets less Net Capital (assets are capitalized in 3600 Operating)         </div>						
<b>CHANGE IN FUND EQUITY</b>						
<b>FUND EQUITY - October 1</b>		\$236,980	\$225,109	\$156,847	\$180,239	\$156,239
<b>Appropriation TO (FROM) Fund Equity</b>		(\$11,871)	(\$44,870)	(\$156,847)	(\$24,000)	(\$156,239)
<b>FUND EQUITY - September 30</b>		\$225,109	\$180,239	\$0	\$156,239	\$0

CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET

WATER & SEWER SERVICE AVAILABILITY FEE FUND - 402

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>REVENUES &amp; TRANSFERS</b>						
324210	Service Avail Fees (Residential/Water)	\$3,185	\$81,080	\$23,800	\$23,800	\$23,800
324215	Service Avail Fees (Residential/Sewer)	\$2,199	\$326,835	\$96,840	\$96,840	\$96,840
324220	Service Avail Fees (Commercial/Water)	\$555	\$595	\$0	\$0	\$0
324225	Service Avail Fees (Commercial/Sewer)	\$5,292	\$2,421	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$0	\$2,610	\$2,100	\$2,100	\$2,100
	<b>Total Revenues</b>	<b>\$11,231</b>	<b>\$413,541</b>	<b>\$122,740</b>	<b>\$122,740</b>	<b>\$122,740</b>
381100	Transfer from General Fund	\$0	\$0	\$0		
381602	Transfer from W&S Operating	\$0	\$256,360	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$256,360</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$11,231</b>	<b>\$669,901</b>	<b>\$122,740</b>	<b>\$122,740</b>	<b>\$122,740</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
	<b>Total Operating</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>To Balance Sheet</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CHANGE IN FUND EQUITY</b>						
	<b>FUND EQUITY - October 1</b>	\$0	\$11,231	\$479,466	\$681,132	\$803,872
	<b>Appropriation TO (FROM) Fund Equity</b>	\$11,231	\$669,901	\$122,740	\$122,740	\$122,740
	<b>FUND EQUITY - September 30</b>	<b>\$11,231</b>	<b>\$681,132</b>	<b>\$602,206</b>	<b>\$803,872</b>	<b>\$926,612</b>

	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>Sources</b>					
Revenues	\$338,537	\$1,099,881	\$621,300	\$837,800	\$854,500
Transfers	\$0	\$0	\$0	\$0	\$0
<b>Total Sources</b>	<b>\$338,537</b>	<b>\$1,099,881</b>	<b>\$621,300</b>	<b>\$837,800</b>	<b>\$854,500</b>
<b>Applications</b>					
Payroll	\$298,217	\$311,536	\$378,032	\$337,964	\$348,866
Operating	\$22,069	\$31,477	\$31,357	\$73,255	\$73,957
Transfers	\$318,251	\$287,540	\$349,220	\$349,220	\$346,900
Capital	\$0	\$0	\$1,400	\$86,900	\$5,750
<b>Total Applications</b>	<b>\$638,537</b>	<b>\$630,553</b>	<b>\$760,009</b>	<b>\$847,339</b>	<b>\$775,473</b>

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

**Building Plans and Inspections - 2410**

Building Official	1	1	1		1
Building Inspector	-	-	1		1
Building Inspector (PT-temporary)	1	1.46	1.46		0.73
Customer Service Manager	-	1	1		1
Permit Specialist	-	1	1		1
Permit Specialist (PT)	-	-	-		0.73
	<b>2</b>	<b>4.46</b>	<b>5.46</b>		<b>5.46</b>

**Customer Service - 2411**

Customer Service Manager	1	0	0		0
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**Delinquent Permits - 2412**

Permit Specialist	1	-	-		-
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<b>TOTAL AUTHORIZED PERSONNEL</b>	<b>4</b>	<b>4.46</b>	<b>5.46</b>		<b>5.46</b>
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**Note:** In FY 2009, this fund began to experience a Fund Equity deficit which, due to economic conditions, is expected to increase through fiscal year 2013. The cash deficit was addressed through a temporary loan from the General Fund (\$161,287 balance outstanding at 9/31/2012).

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>REVENUES &amp; TRANSFERS</b>						
322050	Permits- Plan Review	\$90,327	\$297,483	\$175,000	\$225,000	\$250,000
322100	Building Permits	\$158,374	\$642,651	\$350,000	\$475,000	\$525,000
329100	Electrical Permits	\$12,130	\$25,418	\$13,500	\$25,000	\$10,000
329200	Plumbing Permits	\$18,987	\$64,134	\$40,000	\$60,000	\$32,000
329300	Mechanical Permits	\$58,704	\$65,992	\$40,000	\$50,000	\$37,500
364100	Auction Proceeds	\$15	\$53	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$338,537</b>	<b>\$1,099,881</b>	<b>\$621,300</b>	<b>\$837,800</b>	<b>\$854,500</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$338,537</b>	<b>\$1,099,881</b>	<b>\$621,300</b>	<b>\$837,800</b>	<b>\$854,500</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
Division						
2410	Plans and Inspections	\$426,521	\$630,553	\$760,009	\$847,339	\$775,473
2411	Customer Service	\$170,894	\$0	\$0	\$0	\$0
2412	Delinquent Permits	\$41,122	\$0	\$0	\$0	\$0
	<b>TOTAL EXPENDITURES</b>	<b>\$638,537</b>	<b>\$630,553</b>	<b>\$760,009</b>	<b>\$847,339</b>	<b>\$775,473</b>

CHANGE IN FUND EQUITY	Net Assets		Net Assets less Net Capital (for Budgeting Purposes)		
FUND EQUITY - October 1	(\$393,782)	(\$706,783)	(\$677,524)	(\$236,181)	(\$245,720)
Appropriation TO (FROM) Fund Equity	(\$300,000)	\$469,328	(\$138,709)	(\$9,539)	\$79,027
FUND EQUITY - September 30	(\$693,782)	(\$237,455)	(\$816,233)	(\$245,720)	(\$166,693)
Total Non-Cash Adjustments	(\$13,001)	\$1,274			
<b>Total Net Assets per CAFR</b>	<b>(\$706,783)</b>	<b>(\$236,181)</b>			

\* Includes liability due to the General Fund in the amount of \$161,287

Total Net Assets consist of:  
Cash - \$0  
Current Liabilities\* - (\$209,215)  
Non-current Liabilities - (\$26,966)  
Capital Assets (net of related debt) - \$0

CITY OF WINTER SPRINGS  
FISCAL YEAR 2013-2014 BUDGET

DEVELOPMENT SERVICES EXPENDITURES - ALL DIVISIONS - SUMMARY

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
51210	Regular Salaries	\$219,429	\$233,477	\$283,977	\$243,909	\$260,600
51210	Sick Leave Purchase	\$914	\$2,851	\$3,200	\$3,200	\$3,200
51214	Overtime Salaries	\$201	\$183	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$15,733	\$16,861	\$21,798	\$21,798	\$20,010
52310	Health/Life Insurance/Dis Ins	\$22,972	\$23,936	\$38,557	\$38,557	\$42,200
52320	Workers' Comp. Insurance	\$3,348	\$2,820	\$3,730	\$3,730	\$2,660
52330	Pension Expense - DB	\$35,620	\$31,408	\$19,062	\$19,062	\$6,983
52336	Pension Expense - DC	\$0	\$0	\$7,708	\$7,708	\$13,213
	<b>Total Payroll</b>	<b>\$298,217</b>	<b>\$311,536</b>	<b>\$378,032</b>	<b>\$337,964</b>	<b>\$348,866</b>
53140	Pre-employment & Physical	\$0	\$154	\$157	\$157	\$157
53181	Consulting Services - Technical	\$0	\$0	\$1,000	\$0	\$1,000
53186	Outside Temp Services	\$0	\$0	\$2,000	\$0	\$2,000
53188	Contract Services	\$2,988	\$17,784	\$10,000	\$50,068	\$50,000
54010	Travel & Per Diem	\$2	\$380	\$1,000	\$1,000	\$1,000
54110	Telephones	\$2,735	\$2,894	\$2,600	\$2,600	\$2,600
54210	Postage	\$1,246	\$135	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$0	\$0	\$400	\$400	\$100
54633	Maint Agree & Contracts	\$412	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicle	\$348	\$211	\$500	\$500	\$500
54730	Printing Expense	\$291	\$38	\$200	\$200	\$200
55110	Office Supplies	\$844	\$879	\$1,000	\$1,000	\$1,000
55120	Computer / Printer / Fax Supplies	\$743	\$868	\$1,600	\$1,600	\$1,600
55210	Fuel & Oil	\$3,437	\$4,050	\$3,500	\$3,500	\$4,000
55220	Tires & Filters	\$475	\$0	\$600	\$600	\$600
55230	Operating Supplies	\$939	\$1,935	\$2,000	\$1,750	\$2,000
55240	Uniforms	\$435	\$274	\$300	\$300	\$300
55270	Small Tools & Equipment	\$794	\$700	\$500	\$5,330	\$500
55290	Protective Clothing	\$0	\$200	\$500	\$500	\$400
55410	Subscriptions	\$0	\$419	\$0	\$0	\$0
55411	Dues & Registrations	\$237	\$0	\$1,000	\$1,000	\$1,500
55430	Employee Development	\$1,485	\$556	\$2,500	\$1,740	\$1,500
	<b>Total Operating</b>	<b>\$22,069</b>	<b>\$31,477</b>	<b>\$31,357</b>	<b>\$73,255</b>	<b>\$73,957</b>
58130	<u>21341</u> Transfer to Gen - IS Sp Proj	\$0	\$0	\$0	\$0	\$0
58130	<u>21342</u> Transfer to Gen - Rec Mgmt	\$3,149	\$0	\$0	\$0	\$0
58130	<u>21343</u> Transfer to Gen - KIVA/GIS	\$79,924	\$0	\$0	\$0	\$0
58130	<u>21915</u> Transfer to Gen - Operator	\$12,778	\$0	\$0	\$0	\$0
58105	<u>21360</u> Transfer to Water & Sewer-Oper	\$0	\$3,040	\$3,040	\$3,040	\$0
58125	Transfer to Other (#317)	\$0	\$0	\$22,500	\$22,500	\$0
58130	Transfer to Gen - Indirect Costs	\$105,900	\$173,400	\$189,430	\$189,430	\$189,400
58130	Transfer to Gen - Com Dev Admin	\$116,500	\$111,100	\$134,250	\$134,250	\$157,500
	<b>Total Transfers</b>	<b>\$318,251</b>	<b>\$287,540</b>	<b>\$349,220</b>	<b>\$349,220</b>	<b>\$346,900</b>
64000	Equipment	\$0	\$0	\$0	\$3,000	\$0
64200	Data Processing Equipment	\$0	\$0	\$1,400	\$1,400	\$5,750
68000	Intangibles	\$0	\$0	\$0	\$82,500	\$0
	Assets Transferred to Balance Sheet	\$0	\$0			
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,400</b>	<b>\$86,900</b>	<b>\$5,750</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$638,537</b>	<b>\$630,553</b>	<b>\$760,009</b>	<b>\$847,339</b>	<b>\$775,473</b>

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
51210	Regular Salaries	\$145,478	\$233,477	\$283,977	\$243,909	\$260,600
51210	Sick Leave Purchase	\$0	\$2,851	\$3,200	\$3,200	\$3,200
51214	Overtime Salaries	\$201	\$183	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$10,517	\$16,861	\$21,798	\$21,798	\$20,010
52310	Health/Life Insurance/Dis Ins	\$9,475	\$23,936	\$38,557	\$38,557	\$42,200
52320	Workers' Comp. Insurance	\$3,196	\$2,820	\$3,730	\$3,730	\$2,660
52330	Pension Expense - DB	\$17,429	\$31,408	\$19,062	\$19,062	\$6,983
52336	Pension Expense - DC	\$0	\$0	\$7,708	\$7,708	\$13,213
	<b>Total Payroll</b>	<b>\$186,296</b>	<b>\$311,536</b>	<b>\$378,032</b>	<b>\$337,964</b>	<b>\$348,866</b>
53140	Pre-employment & Physical	\$0	\$154	\$157	\$157	\$157
53181	Consulting Services - Technical	\$0	\$0	\$1,000	\$0	\$1,000
53186	Outside Temp Services	\$0	\$0	\$2,000	\$0	\$2,000
53188	Contract Services (Plans Review - County)	\$2,742	\$17,784	\$10,000	\$50,068	\$50,000
54010	Travel & Per Diem	\$0	\$380	\$1,000	\$1,000	\$1,000
54110	Telephones/Communications	\$2,255	\$2,894	\$2,600	\$2,600	\$2,600
54210	Postage	\$0	\$135	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$0	\$0	\$400	\$400	\$100
54633	Maint Agree & Contracts (soft, hard, phone)	\$412	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicle	\$348	\$211	\$500	\$500	\$500
54730	Printing Expense	\$149	\$38	\$200	\$200	\$200
54733	Scanning / Records Management	\$4,658	\$0	\$0	\$0	\$3,000
54930	Classified Advertising	\$0	\$0	\$0	\$250	\$0
55110	Office Supplies	\$391	\$879	\$1,000	\$1,000	\$1,000
55120	Computer / Printer / Fax Supplies	\$364	\$868	\$1,600	\$1,600	\$1,600
55210	Fuel & Oil	\$3,437	\$4,050	\$3,500	\$3,500	\$4,000
55220	Tires & Filters	\$475	\$0	\$600	\$600	\$600
55230	Operating Supplies	\$635	\$1,935	\$2,000	\$1,750	\$2,000
55240	Uniforms	\$435	\$274	\$300	\$300	\$300
55270	Small Tools & Equipment	\$397	\$700	\$500	\$5,330	\$500
55278	Software	\$0	\$0	\$0	\$760	\$0
55290	Protective Clothing	\$0	\$200	\$500	\$500	\$400
55410	Subscriptions	\$0	\$419	\$0	\$0	\$0
55411	Dues & Registrations	\$197	\$0	\$1,000	\$1,000	\$1,500
55430	Employee Development	\$930	\$556	\$2,500	\$1,740	\$1,500
	<b>Total Operating</b>	<b>\$17,825</b>	<b>\$31,477</b>	<b>\$31,357</b>	<b>\$73,255</b>	<b>\$73,957</b>
58105	21360 Transfer to W&S - Operator	\$0	\$3,040	\$3,040	\$3,040	\$0
58125	Transfer to Other (#317)	\$0	\$0	\$22,500	\$22,500	\$0
58130	Transfer to Gen Fund- Indirect Costs	\$105,900	\$173,400	\$189,430	\$189,430	\$189,400
58130	Transfer to Gen Fund- Com Dev Admin	\$116,500	\$111,100	\$134,250	\$134,250	\$157,500
	<b>Total Transfers</b>	<b>\$222,400</b>	<b>\$287,540</b>	<b>\$349,220</b>	<b>\$349,220</b>	<b>\$346,900</b>
64000	Equipment	\$0	\$0	\$0	\$3,000	\$0
64200	Data Processing Equipment	\$0	\$0	\$1,400	\$1,400	\$5,750
68000	Intangibles	\$0	\$0	\$0	\$82,500	\$0
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,400</b>	<b>\$86,900</b>	<b>\$5,750</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$426,521</b>	<b>\$630,553</b>	<b>\$760,009</b>	<b>\$847,339</b>	<b>\$775,473</b>

**Data Processing Equipment:**  
Desktop computers with monitor (5) \$5,750

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
51210	Regular Salaries	\$47,321	\$0	\$0	\$0	\$0
51210	Sick Leave Purchase	\$914	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$3,220	\$0	\$0	\$0	\$0
52310	Health/Life Insurance/Dis Ins	\$7,885	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$98	\$0	\$0	\$0	\$0
52330	Pension Expense - DB	\$11,762	\$0	\$0	\$0	\$0
52336	Pension Expense - DC	\$0	\$0	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$71,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
53188	Contract Services	\$246	\$0	\$0	\$0	\$0
54110	Telephones/Communications	\$480	\$0	\$0	\$0	\$0
54210	Postage	\$1,246	\$0	\$0	\$0	\$0
54730	Printing Expense	\$142	\$0	\$0	\$0	\$0
55110	Office Supplies	\$319	\$0	\$0	\$0	\$0
55120	Computer / Printer / Fax Supplies	\$379	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$304	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$397	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$40	\$0	\$0	\$0	\$0
55430	Employee Development	\$290	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$3,843</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
58130	<u>21342</u> Transfer to Gen - Rec Mgmt	\$3,149	\$0	\$0	\$0	\$0
58130	<u>21343</u> Transfer to Gen - KIVA/GIS	\$79,924	\$0	\$0	\$0	\$0
58130	<u>21915</u> Transfer to Gen - Operator	\$12,778	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$95,851</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$170,894</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
51210	Regular Salaries	\$26,630	\$0	\$0	\$0	\$0
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$1,996	\$0	\$0	\$0	\$0
52310	Health/Life Insurance/Dis Ins	\$5,612	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$54	\$0	\$0	\$0	\$0
52330	Pension Expense - DB	\$6,429	\$0	\$0	\$0	\$0
	<b>Total Payroll</b>	<b>\$40,721</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
54010	Travel & Per Diem	\$2	\$0	\$0	\$0	\$0
55110	Office Supplies	\$134	\$0	\$0	\$0	\$0
55430	Employee Development	\$265	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$401</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$41,122</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
<b>Sources</b>					
Revenues	\$1,310,320	\$1,138,975	\$995,710	\$995,710	\$1,047,000
Transfers	\$59,034	\$0	\$0	\$0	\$0
<b>Total Sources</b>	<b>\$1,369,354</b>	<b>\$1,138,975</b>	<b>\$995,710</b>	<b>\$995,710</b>	<b>\$1,047,000</b>
<b>Applications</b>					
Payroll	\$487,522	\$436,304	\$540,265	\$534,965	\$543,597
Operating	\$247,188	\$257,673	\$322,130	\$347,130	\$326,550
Transfers	\$138,649	\$185,800	\$158,800	\$158,800	\$173,800
Capital	\$327,233	\$629,574	\$545,000	\$346,611	\$496,300
<b>Total Applications</b>	<b>\$1,200,592</b>	<b>\$1,509,351</b>	<b>\$1,566,195</b>	<b>\$1,387,506</b>	<b>\$1,540,247</b>
Less Capitalized Applications	(\$327,233)	(\$629,574)			
Total Non-Capital Applications	\$873,359	\$879,777			
<b><u>AUTHORIZED PERSONNEL</u></b> (in Full-Time Equivalent Units - FTEs)					
<b><u>Operations - 3800</u></b>					
Team Leader	1	1	1		1
Maintanance Mechanic	2	2	2		2
Maintenance Worker	3	3	3		3
Stormwater Utility Manager	1	1	1		1
	<u>7</u>	<u>7</u>	<u>7</u>		<u>7</u>
<b><u>Engineering - 3810</u></b>					
City Engineer	1	1	1		1
Civil Engineer/Technician (formerly Engineering Inspector)	1	1	1		1
	<u>2</u>	<u>2</u>	<u>2</u>		<u>2</u>
<b>TOTAL AUTHORIZED PERSONNEL</b>	<b><u>9</u></b>	<b><u>9</u></b>	<b><u>9</u></b>		<b><u>9</u></b>

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
REVENUES & TRANSFERS						
<b>Operating:</b>						
343900	Charges for Services	\$1,039,493	\$1,073,754	\$980,710	\$980,710	\$1,030,000
361100/53680	Investment (realized/unrealized)	\$7,992	\$8,793	\$5,000	\$5,000	\$7,000
<b>Engineering:</b>						
322700	Engineering Inspection Fee	\$28,537	\$43,183	\$10,000	\$10,000	\$10,000
<b>Special Projects:</b>						
331340	30137 Homeland Fed Grant - TS Fay	\$13,174	\$0	\$0	\$0	\$0
334340	30137 Homeland St Grant - TS Fay	\$2,196	\$0	\$0	\$0	\$0
337300	30144 SJRWMD Grant	\$217,017	\$12,783	\$0	\$0	\$0
369101	Misc	\$1,911	\$462	\$0	\$0	\$0
<b>Total Revenues</b>		<b>\$1,310,320</b>	<b>\$1,138,975</b>	<b>\$995,710</b>	<b>\$995,710</b>	<b>\$1,047,000</b>
381090	23810 Transfer from W&S	\$39,287	\$0	\$0	\$0	\$0
381100	23810 Transfer from General	\$19,643	\$0	\$0	\$0	\$0
381600	90500 Transfer from Comm Events	\$104	\$0	\$0	\$0	\$0
<b>Total Transfers</b>		<b>\$59,034</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL REVENUES/TRANSFERS</b>		<b>\$1,369,354</b>	<b>\$1,138,975</b>	<b>\$995,710</b>	<b>\$995,710</b>	<b>\$1,047,000</b>
EXPENDITURES & TRANSFERS						
Division						
3800	Stormwater - Operating	\$654,337	\$708,874	\$1,329,065	\$1,144,648	\$1,293,322
3810	Stormwater - Engineering	\$219,022	\$170,903	\$237,130	\$237,130	\$246,925
3820	Stormwater - Special Projects	\$0	\$0	\$0	\$5,728	\$0
<b>TOTAL EXPENDITURES</b>		<b>\$873,359</b>	<b>\$879,777</b>	<b>\$1,566,195</b>	<b>\$1,387,506</b>	<b>\$1,540,247</b>

**CHANGE IN FUND EQUITY**

**FUND EQUITY - October 1**

**Appropriation TO (FROM) Fund Equity**

**FUND EQUITY - September 30**

Non-Cash Adjustments  
Total Net Assets per CAFR

Net Assets		Net Assets less Net Capital (for Budgeting Purposes)		
\$7,316,610	\$7,568,476	\$883,948	\$1,148,790	\$756,994
\$495,995	\$259,198	(\$570,485)	(\$391,796)	(\$493,247)
\$7,812,605	\$7,827,674	\$313,463	\$756,994	\$263,747
(\$244,129)	\$138,548			
<b>\$7,568,476</b>	<b>\$7,966,222</b>			

Total Net Assets consist of:  
Cash and Investments - \$1,094,786  
Current Liabilities - (\$30,044)  
Non-current Liabilities - (\$22,164)  
Capital Assets  
(net of related debt) - \$6,817,432

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
51210	Regular Salaries	\$318,146	\$292,341	\$360,704	\$360,704	\$343,007
51210	Sick Leave Purchase	\$3,742	\$2,874	\$5,300	\$5,300	\$5,200
51214	Overtime Salaries	\$1,968	\$1,518	\$4,272	\$4,272	\$3,556
52110	F.I.C.A. Taxes-City Portion	\$24,288	\$22,625	\$28,068	\$28,068	\$26,660
52310	Health/Life Insurance	\$49,865	\$46,460	\$67,606	\$62,306	\$77,129
52320	Workers' Comp. Insurance	\$14,962	\$12,041	\$13,692	\$13,692	\$12,925
52330	Pension Expense - DB	\$74,551	\$58,385	\$55,859	\$55,859	\$70,182
52336	Pension Expense - DC	\$0	\$60	\$4,764	\$4,764	\$4,938
	<b>Total Payroll</b>	<b>\$487,522</b>	<b>\$436,304</b>	<b>\$540,265</b>	<b>\$534,965</b>	<b>\$543,597</b>
53111	Other Legal	\$30,414	\$22,246	\$15,000	\$40,000	\$15,000
53140	Pre-Employment/Physicals	\$375	\$167	\$400	\$400	\$400
53180	Consulting Services	\$22,587	\$1,190	\$30,000	\$30,000	\$30,000
53188	Contract Services	\$8,000	\$8,000	\$8,000	\$8,000	\$9,000
54010	Travel & Per Diem	\$6	\$594	\$900	\$900	\$1,100
54110	Telephone/Communications	\$1,402	\$1,640	\$2,230	\$2,230	\$2,250
54210	Postage	\$189	\$178	\$300	\$300	\$300
54410	Equipment Rental	\$0	\$0	\$100	\$100	\$100
54623	Repair & Maint - Stormwater	\$26,044	\$58,097	\$75,000	\$75,000	\$75,000
54630	Repair & Maint - Equipment	\$8,158	\$5,887	\$12,200	\$12,200	\$12,200
54633	Maint Agreements/Contracts	\$0	\$0	\$0	\$0	\$2,000
54640	Repair & Maint - Communications	\$1,308	\$1,100	\$1,200	\$1,200	\$1,300
54650	Repair & Maint - Vehicles	\$3,303	\$1,765	\$4,300	\$4,300	\$4,300
54682	Repair & Maint - Grounds	\$32,808	\$36,270	\$40,000	\$40,000	\$40,000
54693	Repair & Maint - Ponds	\$47,762	\$69,484	\$70,000	\$69,000	\$70,000
54693	30144 Repair & Maint (solary canals)	\$0	\$5,310	\$10,000	\$11,000	\$12,000
54730	Printing Expense	\$0	\$56	\$100	\$100	\$100
54920	Legal Advertising	\$381	\$163	\$600	\$600	\$600
55110	Office Supplies	\$239	\$75	\$300	\$300	\$300
55120	Computer/Printer/Fax	\$0	\$0	\$100	\$100	\$100
55210	Fuel & Oil	\$14,415	\$15,525	\$17,900	\$17,900	\$16,900
55220	Tires & Filters	\$2,117	\$1,704	\$2,600	\$2,600	\$2,600
55230	Operating Supplies	\$161	\$30	\$200	\$200	\$200
55240	Uniforms	\$1,482	\$1,598	\$1,900	\$1,900	\$2,000
55270	Small Tools & Equipment	\$3,281	\$1,792	\$4,200	\$3,500	\$4,200
55278	New Software - (System)	\$350	\$786	\$1,200	\$1,200	\$0
55280	Mosquito Chemicals	\$23,882	\$14,713	\$15,000	\$15,000	\$15,000
55281	Herbicides	\$0	\$0	\$800	\$800	\$800
55290	Protective Clothing	\$1,580	\$783	\$1,100	\$1,800	\$1,400
55411	Dues & Registration	\$3,188	\$2,953	\$3,400	\$3,400	\$4,400
55430	Employee Development	\$1,538	\$1,307	\$3,000	\$3,000	\$3,000
	<b>Total Operating</b>	<b>\$247,188</b>	<b>\$257,673</b>	<b>\$322,130</b>	<b>\$347,130</b>	<b>\$326,550</b>
	<b>Total Debt Service</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
58105	Transfer to W&S Fund - Admin Fees	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
58130	Transfer to General - Admin Fee	\$129,500	\$179,800	\$152,800	\$152,800	\$167,800
58130	21342 Transfer to General - Records Mgmt	\$3,149	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$138,649</b>	<b>\$185,800</b>	<b>\$158,800</b>	<b>\$158,800</b>	<b>\$173,800</b>
63200	Stormwater System	\$0	\$420,676	\$0	\$0	\$0
64000	Equipment-General	\$11,016	\$0	\$0	\$0	\$15,000
64200	Data Processing Equipment	\$0	\$0	\$0	\$0	\$1,300
65000	30068 CIP - Curb Inlet Replacements	\$12,528	\$10,000	\$10,000	\$10,000	\$10,000
65000	30073 CIP - Underdrains	\$0	\$0	\$5,000	\$5,000	\$5,000
65000	30140 CIP - Pipe Relining	\$0	\$44,613	\$40,000	\$40,000	\$40,000
65000	30144 CIP - Solary Canal	\$226,893	\$3,407	\$0	\$5,728	\$0
65000	30147 CIP - O'Day Outfall	\$51,448	\$0	\$0	\$0	\$0
65000	30153 CIP - Edgemon & Lombardy	\$25,348	\$0	\$0	\$0	\$300,000
65000	30160 CIP - Central Winds Park Ditch	\$0	\$56,248	\$340,000	\$245,000	\$0
65000	30161 CIP - Tuscawillia #17 Pond	\$0	\$56,820	\$0	\$0	\$0
65000	30162 CIP - Ranchlands Swale Improvements	\$0	\$19,880	\$75,000	\$883	\$50,000
65000	30163 CIP - Seneca/Vistawilla	\$0	\$17,930	\$0	\$0	\$0
65000	30171 CIP - Morton Lane Outfall	\$0	\$0	\$0	\$40,000	\$0
65000	CIP	\$0	\$0	\$75,000	\$0	\$75,000
	Transfer to Balance Sheet	(\$327,233)	(\$629,574)			
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$545,000</b>	<b>\$346,611</b>	<b>\$496,300</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$873,359</b>	<b>\$879,777</b>	<b>\$1,566,195</b>	<b>\$1,387,506</b>	<b>\$1,540,247</b>

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
51210	Regular Salaries	\$192,920	\$176,879	\$223,659	\$223,659	\$206,274
51210	Sick Leave Purchase	\$1,062	\$1,083	\$1,300	\$1,300	\$1,200
51214	Overtime Salaries	\$1,483	\$1,359	\$3,853	\$3,853	\$3,131
52110	F.I.C.A. Taxes-City Portion	\$14,947	\$13,649	\$17,442	\$17,442	\$16,057
52310	Health/Life Insurance	\$37,419	\$37,617	\$52,903	\$47,603	\$59,622
52320	Workers' Comp. Insurance	\$12,197	\$9,859	\$11,297	\$11,297	\$10,855
52330	Pension Expense - DB	\$43,360	\$38,233	\$38,073	\$38,073	\$46,611
52336	Pension Expense - DC	\$0	\$0	\$1,588	\$1,588	\$1,722
	<b>Total Payroll</b>	<b>\$303,388</b>	<b>\$278,679</b>	<b>\$350,115</b>	<b>\$344,815</b>	<b>\$345,472</b>
52510	Unemployment Compensation	\$12,120	\$4,260	\$0	\$0	\$0
53111	Other Legal	\$30,414	\$22,246	\$15,000	\$40,000	\$15,000
53140	Pre-Employment/Physicals	\$375	\$167	\$400	\$400	\$400
54010	Travel & Per Diem	\$6	\$594	\$400	\$400	\$600
54110	Telephone/Communications	\$480	\$480	\$550	\$550	\$550
54210	Postage	\$132	\$178	\$200	\$200	\$200
54410	Equipment Rental	\$0	\$0	\$100	\$100	\$100
54623	Repair & Maint - Stormwater	\$26,044	\$58,097	\$75,000	\$75,000	\$75,000
54630	Repair & Maint - Equipment	\$8,059	\$5,887	\$12,000	\$12,000	\$12,000
54633	Maint Agreements/Contracts	\$0	\$0	\$0	\$0	\$1,200
54640	Repair & Maint - Communications	\$1,139	\$1,000	\$1,100	\$1,100	\$1,200
54650	Repair & Maint - Vehicles	\$3,303	\$1,765	\$4,000	\$4,000	\$4,000
54682	Repair & Maint - Grounds	\$32,808	\$36,270	\$40,000	\$40,000	\$40,000
54693	Repair & Maint - Ponds	\$47,762	\$69,484	\$70,000	\$69,000	\$70,000
54693	<u>30144 Repair &amp; Maint (Solary canal)</u>	\$0	\$5,310	\$10,000	\$11,000	\$12,000
54920	Legal Advertising	\$381	\$163	\$600	\$600	\$600
55110	Office Supplies	\$227	\$75	\$200	\$200	\$200
55120	Computer/Printer/Fax	\$0	\$0	\$100	\$100	\$100
55210	Fuel & Oil	\$12,568	\$14,543	\$16,000	\$16,000	\$15,000
55220	Tires & Filters	\$2,117	\$1,704	\$2,500	\$2,500	\$2,500
55230	Operating Supplies	\$161	\$30	\$200	\$200	\$200
55240	Uniforms	\$1,482	\$1,371	\$1,600	\$1,600	\$1,700
55270	Small Tools & Equipment	\$3,281	\$1,690	\$4,000	\$3,300	\$4,000
55280	Mosquito Chemicals	\$23,882	\$14,713	\$15,000	\$15,000	\$15,000
55281	Herbicides	\$0	\$0	\$800	\$800	\$800
55290	Protective Clothing	\$1,466	\$783	\$900	\$1,600	\$1,200
55411	Dues & Registration	\$2,908	\$2,703	\$3,000	\$3,000	\$4,000
55430	Employee Development	\$1,185	\$882	\$1,500	\$1,500	\$1,500
	<b>Total Operating</b>	<b>\$212,300</b>	<b>\$244,395</b>	<b>\$275,150</b>	<b>\$300,150</b>	<b>\$279,050</b>
	<b>Total Debt Service</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
58105	Transfer to W&S - Admin Fees	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
58130	Transfer to General - Admin Fee	\$129,500	\$179,800	\$152,800	\$152,800	\$167,800
58130	<u>21342</u> Transfer to General - Records Mgmt	\$3,149	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$138,649</b>	<b>\$185,800</b>	<b>\$158,800</b>	<b>\$158,800</b>	<b>\$173,800</b>
63200	Stormwater System	\$0	\$420,676	\$0	\$0	\$0
64000	Equipment-General	\$11,016	\$0	\$0	\$0	\$15,000
65000	<u>30068</u> CIP - Curb Inlet Replacements	\$12,528	\$10,000	\$10,000	\$10,000	\$10,000
65000	<u>30073</u> CIP - Underdrains	\$0	\$0	\$5,000	\$5,000	\$5,000
65000	<u>30140</u> CIP - Pipe Relining	\$0	\$44,613	\$40,000	\$40,000	\$40,000
65000	<u>30147</u> CIP - O'Day Outfall	\$51,448	\$0	\$0	\$0	\$0
65000	<u>30153</u> CIP - Edgemon & Lombardy	\$25,348	\$0	\$0	\$0	\$300,000
65000	<u>30160</u> CIP - Central Winds Park Ditch	\$0	\$56,248	\$340,000	\$245,000	\$0
65000	<u>30161</u> CIP - Tusawilla #17 Pond	\$0	\$56,820	\$0	\$0	\$0
65000	<u>30162</u> CIP - Ranchlands Swale Improvements	\$0	\$19,880	\$75,000	\$883	\$50,000
65000	<u>30163</u> CIP - Seneca/Vistawilla	\$0	\$17,930	\$0	\$0	\$0
65000	<u>30171</u> CIP - Morton Lane Outfall	\$0	\$0	\$0	\$40,000	\$0
65000	CIP - (See list below)	\$0	\$0	\$75,000	\$0	\$75,000
	Transfer to Balance Sheet	(\$100,340)	(\$626,167)			
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$545,000</b>	<b>\$340,883</b>	<b>\$495,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$654,337</b>	<b>\$708,874</b>	<b>\$1,329,065</b>	<b>\$1,144,648</b>	<b>\$1,293,322</b>

**Equipment General**

Digital Radios (5) \$15,000

**CIP:**

Valley Gutter Replacement (Various Locations) \$50,000

TMDL Project (Design) \$25,000

**\$75,000**

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
51210	Regular Salaries	\$125,226	\$115,462	\$137,045	\$137,045	\$136,733
51210	Sick Leave Purchase	\$2,680	\$1,791	\$4,000	\$4,000	\$4,000
51214	Overtime Salaries	\$485	\$159	\$419	\$419	\$425
52110	F.I.C.A. Taxes-City Portion	\$9,341	\$8,976	\$10,626	\$10,626	\$10,603
52310	Health/Life Insurance	\$12,446	\$8,843	\$14,703	\$14,703	\$17,507
52320	Workers' Comp. Insurance	\$2,765	\$2,182	\$2,395	\$2,395	\$2,070
52330	Pension Expense - DB	\$31,191	\$20,152	\$17,786	\$17,786	\$23,571
52336	Pension Expense - DC	\$0	\$60	\$3,176	\$3,176	\$3,216
	<b>Total Payroll</b>	<b>\$184,134</b>	<b>\$157,625</b>	<b>\$190,150</b>	<b>\$190,150</b>	<b>\$198,125</b>
53180	Consulting	\$22,587	\$1,190	\$30,000	\$30,000	\$30,000
53188	Contract Services	\$8,000	\$8,000	\$8,000	\$8,000	\$9,000
54010	Travel & Per Diem	\$0	\$0	\$500	\$500	\$500
54110	Telephone/Communications	\$922	\$1,160	\$1,680	\$1,680	\$1,700
54210	Postage	\$57	\$0	\$100	\$100	\$100
54630	Repair & Maint - Equipment	\$99	\$0	\$200	\$200	\$200
54633	Maint Agreements/Contracts	\$0	\$0	\$0	\$0	\$800
54640	Repair & Maint - Comm	\$169	\$100	\$100	\$100	\$100
54650	Repair & Maint - Vehicles	\$0	\$0	\$300	\$300	\$300
54730	Printing Expense	\$0	\$56	\$100	\$100	\$100
55110	Office Supplies	\$12	\$0	\$100	\$100	\$100
55210	Fuel & Oil	\$1,847	\$982	\$1,900	\$1,900	\$1,900
55220	Tires & Filters	\$0	\$0	\$100	\$100	\$100
55240	Uniforms	\$0	\$227	\$300	\$300	\$300
55270	Small Tools & Equipment	\$0	\$102	\$200	\$200	\$200
55278	New Software - (System)	\$350	\$786	\$1,200	\$1,200	\$0
55290	Protective Clothing	\$114	\$0	\$200	\$200	\$200
55411	Dues & Registration	\$280	\$250	\$400	\$400	\$400
55420	Operational Books	\$98	\$0	\$100	\$100	\$0
55430	Employee Development	\$353	\$425	\$1,500	\$1,500	\$1,500
	<b>Total Operating</b>	<b>\$34,888</b>	<b>\$13,278</b>	<b>\$46,980</b>	<b>\$46,980</b>	<b>\$47,500</b>
	<b>Total Debt Service</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
64200	Data Processing Equipment	\$0	\$0	\$0	\$0	\$1,300
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,300</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$219,022</b>	<b>\$170,903</b>	<b>\$237,130</b>	<b>\$237,130</b>	<b>\$246,925</b>

Account Number	Account Description	FY 10/11 Actual	FY 11/12 Actual	Original FY 12/13 Budget	Revised FY 12/13 Budget	FY 13/14 Budget
	<b>Total Payroll</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Debt Service</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
65000	30144 CIP - Solary Canal (SJRWMD)	\$226,893	\$3,407	\$0	\$5,728	\$0
	Transfer to Balance Sheet	(\$226,893)	(\$3,407)			
	<b>Total Capital</b>	\$0	\$0	\$0	\$5,728	\$0
	<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,728</b>	<b>\$0</b>

# APPENDIX

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# GLOSSARY

**account number** – in accordance with the state chart of accounts, each class of expenditures and revenues is assigned a specific account number for use within the City's accounting system

**ad valorem tax** – a tax levied on assessed value of real property (land and buildings) and personal property (business equipment) within the City and not expressly exempt; also known as property tax

**accrual basis** – method of accounting that focuses on total economic resources and recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows

**actual** – historical data as opposed to budget data; those funds which have been already been received or utilized as opposed to budgeted funds that are merely estimates of possible funds to be received or utilized

**annual budget** – an estimate of expenditures for specific purposes during the fiscal year (October 1 – September 30) and the estimated revenues for financing those activities

**appropriation** - an authorization granted by the City Commission to make expenditures and to incur obligations for the purposes specified

**assessed valuation** – property valuation established by the County Property Appraiser as a basis for levying taxes

**balanced budget** – budget in which each fund's revenues and appropriations from the fund (if applicable) equal expenditures and appropriations to the fund (if applicable)

**bonds** - a certificate of debt issued by a government or corporation in order to raise money; the issuer is required to pay a fixed sum annually until maturity and then a fixed sum to repay the principal

**budget** – expenditure authority created by resolution which is an estimate of anticipated income and expenditures for the fiscal period with a plan to maintain a proper balance between the two

**capital** – a level of budgetary appropriation that includes expenses for land, building, machinery and equipment; expenditures must equal or exceed \$1,000 to be considered for capitalization and have a useful life that extends beyond a single reporting period

**capital project fund** – a fund type used to account for the sources and applications of funds related to the acquisition or construction of major capital facilities

**CIP** – Capital Improvement Program; 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

**EMS** - Emergency Medical Service

**encumbrance** – an amount of money committed for the payment of goods and services not yet received (performed) or paid

**enterprise fund** – a self-supporting fund designed to account for activities supported by user charges and operated in a manner similar to private business enterprises; the Water and Sewer Fund is an example of an enterprise fund

**excise tax** - a tax assessed on the consumer of a service, usually a utility service that is based upon the level of consumption

**expenditure** – the amount of money actually paid or obligated for payment from City funds

**fiduciary fund** – a fund type used to reports assets held in trust for others which therefore cannot be used to support the government's own programs (i.e. pension trust fund)

**finances and forfeitures** – revenues derived from penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations and for neglect of official duty; confiscated property is an example of this revenue category

**fiscal year** – any period of 12 consecutive months designated as the budget year; the City's budget year begins October 1 and ends September 30; the year is represented by the date on which it ends. October 1, 2007 to September 30, 2008 would be Fiscal Year 2008 (FY 08)

**FY** – Fiscal Year

**franchise fee** – a fee assessed on a business, usually a public utility, in return for giving them the exclusive right to operate inside the City limits

**FTE** – Full-Time Equivalent, which is calculated on the basis of the number of hours that have been budgeted for a particular position; i.e. 1 FTE = 2080 hours, .5 FTE = 1040 hours

**fund** – an accounting entity that has a set of self-balancing accounts and that records all financial transactions or specific activities of government functions

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

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

**GAAP** - Generally Accepted Accounting Principles as promulgated by the Governmental Accounting Standards Board

**GASB** - Government Accounting Standards Board; the source of GAAP used by State and Local governments for the purpose of establishing and improving accounting and financial reporting standards

**General fund** – the general operating fund of the City which is supported primarily through taxes, fees and intergovernmental revenues and includes most of the essential governmental services such as police, public works, and general administration

**General Obligation Bond (GOB)** – one of four basic forms of long-term debt that pledges the general credit and taxing powers of the borrowing government and which, therefore, requires voter approval for issuance

**GIS** – Geographic Information Systems

**HOA** – Homeowners Association

**impact fees** – fees charged to developers at the time of development for construction of facilities to serve the development site

**interfund transfer** – flow of assets between funds without equivalent flow of assets in return and without requirement for repayment

**Kiva** – land management software

**LCIR** – the State of Florida’s Legislative Committee on Intergovernmental Relations; provides some intergovernmental revenue estimates for budgetary purposes

**LIBOR** – London Interbank Offered Rate; the rate at which banks offer to lend unsecured funds to other banks in the London wholesale money market

**Local Option Gas Tax** – a tax established in 1983 to fund transportation-related improvements

**major fund** – a fund whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental *or* enterprise funds and at least 5 percent of the aggregate amount for all governmental *and* enterprise funds for the same item

**maximum millage rate** – the maximum millage that a county or municipality may levy with a simple majority vote of the governing body; other voting requirements will allow a municipality to adopt a millage rate in excess of the maximum millage rate

**millage rate** – the tax rate on real and personal property, with one mill equal to \$1.00 per \$1,000 of assessed property value

**modified accrual basis** – method of accounting that focuses on current financial resources; revenues are recognized when measurable and available, expenditures are recognized when governments usually liquidate the liability rather than when that liability is first incurred

**MSTU** – Municipal Services Taxing Unit; funding mechanism to create a special taxing district to make improvements to the community

**MUNIS** – the City’s financial software system

**nonmajor fund** – a fund that does not meet the definition of a major fund (see definition for major fund)

**operating budget** – that part of the budget to support expenditures supported by income that is annually recurring

**operating costs** – those costs not defined as capital and related financing, noncapital financing, or investing activities

**original budget** – the first complete appropriated budget which is approved at the second public hearing in September

**proprietary fund** – a fund type whose focus is on profit and loss aspects (operating income, changes in net assets, financial position and cash flows); Enterprise Funds and Internal Service Funds are the two types of Proprietary Funds

**retirement benefit multiplier** – the rate applied to the average compensation multiplied by the employee's years of accrual service to yield the amount payable under the normal retirement pension

**rolled-back millage rate** – the tax rate which produces the same amount of taxes as levied in the prior year when calculated against the current year's tax base exclusive of new construction

**ROW** – Right of Way; as in road right of way

**special revenue fund** – a fund established for the purpose of accounting for specific sources which are restricted by law or policy to finance specific activities

**TIF** – tax increment financing; a tool to use future gains in taxes to finance the current improvements that will create those gains; property values in the CRA are capped at the assessed value in the base year; thereafter, any tax revenues due to increases in value in excess of the base are dedicated to the redevelopment area

**TLBD** – Tuscawilla Lighting and Beautification District; an assessment district

**TMDL** – Total Maximum Daily Load is a calculation of the maximum amount of a pollutant that a waterbody can receive and still meet water quality standards

**transfers** – see interfund transfers

**Truth in Millage (TRIM)** – State statutes governing the determination of millage for taxing authorities; requires strict parameters for advertising, public hearings, levy methods, etc.

**user charges** – the payment of a fee for direct receipt of a public service by the party benefiting from the service

**utility tax** – a tax levied by cities on the consumers of various utilities such as electricity, gas, and telephone service

**W&S** – Water and Sewer Utility Fund

**WTP** – water treatment plant

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